

ACCOUNTANT I/II/III

DEFINITION

Under general supervision (Accountant I) or direction (Accountant II) or general direction (Accountant III), performs a variety of professional accounting duties to maintain general accounting, budget, and cost systems; maintains general ledger accounts including assets, liabilities, equity, revenue, and expenses; prepares monthly, quarterly, and annual financial statements and reports; administers assigned accounting programs; and performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision (Accountant I), direction (Accountant II), or general direction (Accountant III) from assigned supervisory or management personnel. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

Accountant I: This is the entry-level classification in the Accountant series. Initially under close supervision, incumbents learn and perform routine professional and technical accounting assignments. As experience is gained, assignments become more varied, complex, and difficult; close supervision and frequent review of work lessen as an incumbent demonstrates skill to perform the work independently. Positions at this level are usually assigned to one functional area and perform most of the duties required of the positions at the II-level but are not expected to function at the same skill level, support multiple functional areas, and usually exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise.

Accountant II: This is the fully qualified journey-level classification in the Accountant series. Positions at this level are distinguished from the I-level by the performance of the more difficult assignments, analyses, and projects in multiple accounting systems/programs, requiring the use of discretion and independent judgment in performing assigned work, and full and thorough knowledge of accounting concepts, practices, procedures, and policies of assigned area(s) of responsibility. Assignments are given with general guidelines and positions are responsible for establishing objectives, timelines, and methods to deliver work products or services. Work is typically reviewed upon completion for soundness, appropriateness, and conformity to policy and requirements. This class is distinguished from Accountant III in that the latter is trained and experienced in all accounting systems/programs; and performs the most complex and responsible accounting duties requiring thorough knowledge of and ability to ensure adherence to generally accepted accounting principles and practices.

Accountant III: This is the advanced journey-level classification in the Accountant series responsible for performing the most complex work in assigned area of responsibility. Incumbents regularly work on tasks which are varied and complex, requiring considerable discretion and independent judgment. Positions rely on experience and judgment to perform complex accounting assignments, analysis, and projects. Completed work is reviewed only from an overall

standpoint in terms of feasibility, compatibility with other work, or effectiveness in meeting requirements or expected results.

Positions in the Accountant I-II-III class series are flexibly staffed; positions at the II-level and III-level are normally filled by advancement from the I-level and II-level, respectively. Progression to the II-level and III-level is dependent on satisfactory work performance, the incumbent meeting the minimum qualifications for the classification including any licenses and certifications, and management approval for progression to the II-level and III-level.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the typical functions of the job.

Positions at the Accountant I level may perform some of these duties and responsibilities in a learning capacity.

- Performs advanced recordation and analysis of District financial transactions, including reconciliations, general ledger account coding, and expenditure verification to ensure the highest level of accounting accuracy.
- Develops, revises, and maintains general ledger structure; performs general ledger analysis; prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, cash receipts, fixed assets, and accounts receivable; reviews and processes appropriation transfer requests between accounts; reconciles financial statements to the general ledger; processes month-end and year-end closing.
- Prepares consolidated monthly, quarterly, and annual financial statements; allocates administrative and overhead costs, fringe benefits, and other allocations to appropriate division and cost centers.
- Administers the District's long term debt program by preparing and processing payments and maintaining debt, accrued interest, bond discount/premium, and issuance costs spreadsheets and journal entries; tracks and assists in preparing disclosure requirements; assists with debt refinancing, as necessary.
- Administers the District's banking and cash management program by analyzing, reviewing, and verifying banking fees, reconciling cash accounts, tracking cash account balances, authorizing release of accounts payable transactions, and recommending transfers when needed; initiates wire transfer requests and posts to the general ledger.
- Records costs of newly acquired fixed assets, tracks existing fixed assets, records depreciation, and disposition of fixed assets in accounting systems; reconciles fixed asset balances to the general ledger; processes month-end closing; reviews replacement assets and auction receipts for potential retirements.
- Monitors the funding of District capital improvement projects and capital outlays; oversees, coordinates, and monitors funding requests, budgetary requirements, retentions, escrow amounts, and loan/grant funding; prepares cost analysis; reviews balances and authorizes release upon request.
- Prepares a wide variety of financial and statistical reports, including year-end reporting, budgetary reports, and supporting documentation.
- Leads and/or participates in the preparation of the Annual Comprehensive Financial Report including preparing narratives, disclosures, notes to financial statements, management discussion and analysis, and related statistical and data tables; prepares and provides financial information, schedules, and reconciliations for year-end audit.
- Administers the District's standby program; prepares notices and ordinances for public

hearings in compliance with noticing requirements; performs audits of parcels as required; explains the program, exempt eligibility standards, and procedures for exemption forms; processes exemption requests and coordinates with Engineering Department on exemption determinations; responds to customer questions and complaints.

- Prepares Meeks and Daley (M&D) annual budget, monthly financials, quarterly investment report, annual shareholder valuation and all state and federal tax forms; coordinates annual general liability insurance renewal; presents for approval to the Board on an annual basis and any other required reports; oversees M&D investment account and provides cash flow analysis for investment decisions.
- Reviews, makes corrections, and posts payroll interface transactions; clears all payroll clearing accounts as applicable; prepares the Governmental Accounting Standards Board (GASB) 68 entries based on California Public Employees Retirement System (CalPERS) valuation and accounting reports.
- Participates in development of annual budget including preparing budget assumptions; prepares various informational documents and reports for presentation to the Board of Directors.
- Coordinates and participates in a variety of special projects; serves as project manager for the design, development, and implementation of special projects as assigned.
- Maintains financial systems and related databases; coordinates integration of the financial system with other District information systems.
- Reviews accounting and financial documents to ensure accuracy of information and calculations and makes correcting entries as needed.
- Stays abreast of new trends and innovations in the field of accounting; researches emerging products and enhancements and their applicability to District needs.
- Reads, understands, and ensures compliance with the District's Safety Manual; attends safety meetings as required; reports all accidents, violations, or infractions to supervisor.
- Provides assistance, guidance, and training to less experienced accounting staff.
- Performs related duties as assigned.

QUALIFICATIONS

Positions at the Accountant I-level may exercise some of these knowledge and abilities statements in a learning capacity.

Knowledge of:

- Modern principles, practices, and methods of governmental accounting including generally accepted accounting principles and practices and GASB requirements.
- Principles and practices of budget preparation and administration.
- Principles and practices of preparing financial statements and reports.
- Principles and practices of financial recordkeeping.
- Mathematical principles and statistical methods.
- Methods and techniques of effective technical report preparation and presentation.
- Applicable federal, state, and local laws, codes, and ordinances relevant to the area(s) of responsibility.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Perform accounting work and provide specialized or general analysis in support of the maintenance of the general accounting, budget, and cost systems of the District.
- Prepare clear, complete, accurate, and concise financial statements and reports.
- Comply and ensure adherence with generally accepted accounting principles and GASB requirements.
- Maintain general ledger accounts, perform general ledger analysis, and prepare journal entries.
- Collect, analyze, and interpret accounting information and data.
- Make accurate arithmetic, financial, and statistical computations.
- Learn and understand the organization and operation of the District and of outside agencies as necessary to assume assigned responsibilities.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Organize work, set priorities, meet critical deadlines and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy and procedural guidelines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Education:

Equivalent to a bachelor's degree from an accredited college or university with major coursework in accounting, finance, business administration, or a related field.

Experience:

Accountant I

- One (1) year of professional accounting experience.

Accountant II

- Three (3) years of increasingly responsible professional accounting experience.

Accountant III

- Five (5) years of increasingly responsible professional accounting experience.

Licenses and Certifications:

- None.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

ENVIRONMENT

Standard office setting; frequent interaction with District staff and the general public.

PHYSICAL

- Level One

Incumbents require sufficient mobility to work in an office setting; stand or sit for prolonged periods of time; operate office equipment including use of a computer keyboard; light lifting and carrying; ability to verbally communicate to exchange information.

VISION

See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

HEARING

Hear in the normal audio range with or without correction.