



MAY 2020
FLSA: NON-EXEMPT

ACCOUNTANT

DEFINITION

Under general supervision, performs professional accounting work, including auditing, analyzing, and verifying fiscal records and reports; prepares financial and statistical reports, provides information to District staff regarding accounting practices and procedures, and reconciles general ledger accounts; assists in preparing the District's annual and mid-year budgets; prepares year-end audit reports and schedules; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Accounting Supervisor. Exercises no supervision over staff.

CLASS CHARACTERISTICS

This is a journey-level single incumbent professional accounting classification. While most work is subject to review from the Accounting Supervisor, incumbents exercise discretion and independent judgment in performing accounting and financial activities for the District. Successful performance of the work requires considerable knowledge of governmental accounting practices and procedures, fund accounting, and fiscal management. This class is distinguished from Accounting Supervisor in that the latter has supervisory responsibility over accounting and finance.

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 essential functions of the job.

- Provides responsible professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs and activities including accounts payable, receivable, payroll, and reporting.
- Prepares journal entries and reconciles general ledger, subsidiary accounts, and other accounting transactions and reports; compiles, prepares and maintains financial schedules, reports and spreadsheets.
- Assists in preparation of monthly, quarterly, and annual financial statements and footnotes; prepares a variety of periodic and special financial reports for operational use, and for presentation to the Board of Directors.
- Analyzes and reconciles expenditure and revenue accounts, verifying availability of funds and classification of expenditures; researches and analyzes transactions to resolve problems.
- Monitors cash receipts and reconciles monthly bank statements.
- Reviews accounting documents to ensure accurate information and calculations, and makes original and correcting journal entries; examines supporting documentation for accuracy and completeness, and to ensure proper authorizations; prepares and maintains control and subsidiary accounting records involving fixed assets and other special accounts; processes entries to open and close work orders for construction and other projects.

- Coordinates and performs grants administration and reporting; ensures compliance with federal, state and local regulations; initiates bond construction fund reimbursements.
- Verifies the accuracy of timekeeping reports and calculations; researches discrepancies and makes corrections; prepares state and federal tax reports, W-2's, and 1099's.
- Interprets, explains and applies general and governmental accounting/auditing principles and procedures, laws, and regulations affecting the financial operations of municipal government.
- Reviews documentation submitted for accuracy and conformance to legal and procedural requirements.
- Participates in the compilation and preparation of the annual budget, including assisting other departments with budget preparation, providing estimated grant revenues and expenditures, monitoring expenditures to ensure compliance with adopted budget, and assisting in publication of the budget.
- Assists in preparing audit schedules for external auditors and assists the Accounting Supervisor during the annual auditing process; confers with managers and staff regarding new or modified fiscal procedures and ensures that internal controls are observed.
- Attends meetings, conferences, workshops, and training sessions, and reviews publications to maintain current knowledge of principles, practices, and new developments in accounting and reporting requirements, policies and procedures; recommends and implements changes to accounting policy and procedures to ensure compliance with governmental requirements and regulations.
- Provides assistance to the customer service department as needed.
- Assists the Accounting Supervisor with special projects as required.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Modern principles, practices, and methods of public and governmental accounting and financing, including program budgeting, auditing and their application to municipal operations, financial statement preparation, and methods of financial control and reporting.
- General principles and practices of data processing and its applicability to accounting and municipal operations.
- Applicable federal, state, and local ordinances, resolutions and laws affecting municipal financial operations.
- Principles and practices of business organization and public administration.
- Record keeping principles and procedures.
- Modern office practices, methods and computer equipment.
- Computer applications related to work, including financial systems, utility billing, word processing and spreadsheet software.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

Ability to:

- Analyze financial data and draw sound conclusions.
- Analyze, post, balance, and reconcile complex financial data and accounts.
- Ensure proper authorization and documentation for disbursements.

- Evaluate and recommend improvements in operations, procedures, policies or methods.
- Analyze situations accurately and recommend effective course of action.
- Understand and carry out a variety of complex instructions in a responsible and independent manner.
- Prepare clear, complete and concise financial statements and reports.
- Understand, interpret, apply, and explain applicable federal, state, and local policies, procedures, laws, and regulations.
- Collect, obtain, evaluate, and interpret technical and specialized financial information correctly and explain information clearly, accurately, and concisely to customers.
- Establish and maintain a variety of files and records.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment, including computer equipment and specialized software application programs.
- Use English effectively to communicate in person, over the telephone and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- 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

Equivalent to graduation from an accredited four-year college or university with major coursework in accounting, finance, business or public administration, or a related field and two (2) years of professional accounting experience. Experience in a governmental or public utility setting is desirable.

Licenses and Certifications:

- None.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups and over the telephone. This is primarily a sedentary office classification. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard, typewriter keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions and no direct exposure to potentially hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.