



Classification Unit:	Management/Confidential/Professional
Last Revision:	March 2023

ACCOUNTANT I/II

Class specifications are intended to present a descriptive list of the range of duties performed by employees in this class. Specifications are not intended to reflect all duties performed within the job.

DEFINITION

To perform a variety of professional accounting duties related to preparing the District for fiscal year-end and annual audit, preparing and monitoring the budget, performing month-end general ledger duties, and evaluating and reporting the District's financial status to management and the Board of Directors; to review fiscal records, and monitor financial transactions in accordance with prescribed accounting systems and generally accepted principles of accounting and auditing.

DISTINGUISHING CHARACTERISTICS

Accountant I:

This is the entry level class in the Accountant series. This class is distinguished from the journey level by the performance of the more routine tasks and duties assigned to positions within this series. Employees at this level are not expected to perform with the same independence of direction and judgment on matters allocated to the journey level. Since this class is typically used as a training class, employees may have only limited or no directly related work experience. Employees work under general supervision while learning job tasks.

Accountant II:

This is the journey level class within the Accountant series and is distinguished from the I level by the assignment of the full range of duties. Employees at this level receive only occasional instruction or assistance as new, unusual or unique situations arise and are fully aware of the operating procedures and policies within the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from the I level.

ESSENTIAL FUNCTIONS

- Perform bank reconciliations; identify and correct any differences; post interest, analysis fees, gains and losses and other adjustments; maintain accurate balance sheet for each District account.

- Participate in the posting, balancing and reconciliation of the general ledger and subsidiary accounts; calculate costs for each cost center; review and post journal entries and reconcile related revenue; analyze and review accrued/deferred assets and liabilities.
- Support the preparation of the annual budget including the development of timeline and materials and development of budget estimates; review, upload and consolidate department budgets; prepare budget presentation and binders; and ensure operating and capital budgets are placed on District's website.
- Develop budget recommendations for review including water sales, power charges, delinquency charges, well permit fees, and property tax revenue.
- Manage general ledger accounts including the preparation and posting of journal entries and reclassification of entries; prepare billing to outside agencies; maintain accurate records and supporting documents.
- Assist in the preparation of various financial reports including, but not limited to, the Board of Directors' quarterly report, investment reports, and budget to actual reports; review, reconcile journal entries; coordinate audits with external auditors and other governmental agencies.
- Examine accounting transactions to ensure accuracy; correct financial records as necessary; analyze, verify, and prepare various financial reports and statements; assist in monitoring various accounts and verify availability of funds and accurate coding and classification of revenues and expenditures; research and analyze transactions to resolve problems.
- Recommend or implement changes in accounting systems and procedures; participate in operating a variety of automated office and computerized financial information systems and test various budgetary accounting programs.
- Answer questions and provide information to the public and District departments; research requested information and make recommendations appropriate to resolving inquiries and/or complaints.
- Build and maintain positive working relationships with co-workers, other District employees and the public using principles of good customer service.
- Perform related duties as assigned.

JOB STANDARDS/SPECIFICATIONS

Accountant I

Knowledge of:

- Principles and practices of generally accepted accounting practices including generally accepted accounting principles, Governmental Accounting Standards Board standards, and grant guidelines.
- Principles and practices of analytical research.
- Customer service principles and problem resolution techniques.
- Modern office equipment and methods including use of computer applications in word processing, spreadsheet, database, and graphic presentation.

Ability to:

- Learn to apply accounting principles to accounting transactions and financial reports.

- Learn to use automated financial management systems.
- Learn governmental accounting principles and practices, including fund accounting. Learn applicable local, State, and Federal laws, rules and regulations, especially as related to accounting and auditing.
- Examine and verify a wide variety of financial documents and reports.
- Prepare a variety of financial statements, reports, and analyses. Use a variety of personal computer applications in word processing, spreadsheet, database, and graphic presentation.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.

Accountant II

In addition to the qualifications for the Accountant I:

Knowledge of:

- Principles and practices of governmental accounting, auditing, and financial reporting including generally accepted accounting principles, Governmental Accounting Standards Board standards, and grant guidelines.
- Pertinent local, State and Federal laws, rules and regulations, especially as related to accounting, auditing, and grants.

Ability to:

- Independently apply accounting principles to accounting transactions and financial reports.
- Use automated office and computerized financial information systems.
- Monitor accounting activities relative to compliance with local, State, and federal requirements and professional standards.
- Assist in the review and implementation of new Governmental Accounting Standard Boards Standards.
- Understand and ensure proper use of governmental accounting principles and practices, including fund accounting.
- Review and ensure compliance with applicable local, State, and Federal laws, rules and regulations, especially as related to accounting and auditing.

TYPICAL PHYSICAL ACTIVITIES

Accountant I/II/:

- Drives a vehicle.
- Work at a desk for an extended period of time.
- Work in an office environment, lift and move objects up to 15 pounds such as large binders, books, and small office equipment.
- Sufficient finger/hand coordination and dexterity to operate and adjust office equipment.
- Regularly uses a telephone for communication.
- Use office equipment such as computers, copiers, and FAX machines.
- Sits for extended time periods.
- Hearing and vision within normal ranges with or without correction.

ENVIRONMENTAL FACTORS

Accountant I/II:

- Exposure to the sun: 10% or less work time spent outside a building and exposed to the sun.
- Irregular or extended work hours: Occasionally required to change working hours or work overtime.

DESIRABLE QUALIFICATIONS

Accountant I:

Any combination of education and experience that would likely provide the necessary knowledge and abilities is qualifying: A typical way to obtain the knowledge and abilities would be:

- A Bachelor's degree from an accredited college or university with major coursework in accounting, finance or a related field.

Accountant II:

In addition to the Desirable Qualifications for the Accountant I:

- A Bachelor's degree from an accredited college or university with major coursework in accounting, finance or a related field and two years of experience as an Accountant I with the District.

LICENSE CERTIFICATE REGISTRATION REQUIREMENT

Accountant I/II:

- Possession of a valid California Class C Driver License may be required at the time of appointment and a driving record acceptable to the District's automobile insurance provider. Failure to obtain or maintain such required license(s) may be cause for disciplinary action. Individuals who do not meet this requirement due to a physical disability will be considered for accommodation on a case-by-case basis.
- Obtain and maintain defensive drivers training certification (training provided by the District).
- Obtain and maintain CPR and First Aid training certification (training provided by the District).

Approved: 3/29/23

/s/ Steve Wittry
General Manager