



**Title: Accountant I**

FLSA Status: Non-Exempt

**BRIEF DESCRIPTION:**

The purpose of this position is to ensure the District’s financial record keeping is free from material misstatement and in accordance with generally accepted accounting principles and that the District’s assets are properly safeguarded. This is accomplished by utilizing established policies and procedures, reviewing, interpreting, and implementing new accounting authoritative guidance, reviewing new agreements/contracts for financial impact, preparing internal and external financial reporting, and overseeing the daily cash management process, receivable collection process, and other finance related activities to ensure appropriate accountability of District monies.

**ESSENTIAL FUNCTIONS:**

Note: This information is intended to be descriptive of the key responsibilities of the position. The list of essential functions below does not identify all duties performed by any single incumbent in this position. Additionally, please be aware of the legend below when referring to the physical demands of each essential function.

<b>(S) Sedentary</b>	<b>(L) Light</b>	<b>(M) Medium</b>	<b>(H) Heavy</b>	<b>(V) Very Heavy</b>
Exerting up to 10 lbs. occasionally or negligible weights frequently; sitting most of the time.	Exerting up to 20 lbs. occasionally; 10 lbs. frequently; or negligible amounts constantly; OR requires walking or standing to a significant degree.	Exerting 20-50 lbs. occasionally; 10-25 lbs. frequently; or up to 10 lbs. constantly.	Exerting 50-100 lbs. occasionally; 10-25 lbs. frequently; or up to 10-20 lbs. constantly.	Exerting over 100 lbs. occasionally; 50-100 lbs. frequently; or up to 20-50 lbs. constantly.

#	Code	Essential Functions
1	S	Prepares, reviews, reconciles, and processes various accounting documents such as journal vouchers, billings, cash receiving reports, and other miscellaneous documents. Ensures proper billing and collection of operating funds, records and reconciles daily cash activities, performs general bookkeeping activities. Performs month-end closing activities including but not limited to reconciliation of various balance sheet and cash accounts. Resolve adjustments and discrepancies within agency records.
2	S	Enters and maintains data for reporting and tracking purposes; assists in the preparation of various financial statements and reports. Identifies and locates accounting data by researching accounts and related source documents; prepares summaries of account transactions, balances and supporting documents
3	S	Comply with internal controls and documented processes and procedures, while also assisting with maintaining and updating accounting policies and procedures.
4	S	Prepares daily summary reports of transactions and other reports and worksheets by reviewing the general ledger system and assists with year-end audit by preparing audit papers in a supporting role.
5	S	Conducts administration, record keeping, procedures, and processes of specific projects or programs by carrying out required processes and procedures and creating necessary forms and reports.



6	S	Ensure daily deposit slip agrees to summary reports provided by external departments including, but not limited to, Customer Service, CBS, and the Revenue Center. Provide daily cash deposit report to Accounting.
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**JOB REQUIREMENTS:**

-Description of Minimum Job Requirements-	
Formal Education	Work requires broad knowledge in a general professional or technical field. Knowledge is normally acquired through four (4) years of an accredited college or university resulting in a Bachelor's degree or equivalent in Accounting, Finance, Business Administration, Public Administration or a closely related field.  Substitution of experience for the required education is not accepted.
Experience	A minimum of two years of professional accounting experience.
Supervision	Job has no responsibility for the direction or supervision of others.
Human Collaboration Skills	Work may require providing advice to others outside direct reporting relationships on specific problems or general policies. Contacts may require the consideration of different points of view to reach agreement. Elements of persuasion may be necessary to gain cooperation and acceptance of ideas.
Freedom to Act	The employee normally performs the duty assignment after receiving general instructions as to methods, procedures, and desired end results. There is some opportunity for discretion when making selections among a few, easily identifiable choices. The assignment is usually reviewed upon completion.
Technical Skills	Skilled - Work requires a comprehensive, practical knowledge of a technical field with use of analytical judgment and decision-making abilities appropriate to the work environment of the organization.
Budget Responsibility	Position has no budget responsibility. Please refer to Essential Functions section of job description for fiscal responsibilities. Overall budget accountability is maintained at the Department/Division level, or as appropriate.
Reading	Intermediate - Ability to read papers, periodicals, journals, manuals, dictionaries, thesauruses, and encyclopedias. Ordinarily, such education is obtained in high school up to college. However, it may be obtained from experience and self-study.
Math	Intermediate - Ability to deal with a system of real numbers; and practical application of fractions, percentages, ratios/proportions and measurement. Ordinarily, such education is obtained in high school up to college. However, it may be obtained from experience and self-study.
Writing	Intermediate - Ability to write reports, prepare business letters, expositions, and summaries with proper format, punctuation, spelling, and grammar, using all parts of speech. Ordinarily, such education is obtained in high school up to college. However, it may be obtained from experience and self-study.



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Certification & Other Requirements	Experience at a Certified Public Accounting (CPA) firm preferred, but not required.
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<b>KNOWLEDGE</b>
<ul style="list-style-type: none"> <li>• Various professional accounting standards, such as Generally Accepted Accounting and Auditing Principles (GAAP), Governmental Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB).</li> <li>• GAAP rules regarding the capitalization of fixed assets, write offs, disposals, etc.</li> <li>• GAAP rules regarding revenue recognition and deferral.</li> <li>• Accounting procedures for various types of funds and account groups.</li> <li>• Accounting activities, such as cash receipts and accounts payable/receivable.</li> <li>• Office procedures and equipment including computers and applicable software applications.</li> </ul>

<b>SKILLS</b>
<ul style="list-style-type: none"> <li>• Intermediate word processing, spreadsheet, presentation and database software.</li> <li>• Specialized software related to functional area.</li> </ul>

<b>ABILITIES</b>
<ul style="list-style-type: none"> <li>• Record, track, roll forward fixed assets, determine funding sources, evaluate gains loses, when fixed asset is sold, determine if funds should be returned.</li> <li>• Perform grant reconciliations to determine whether draw downs, billings, SAP reports, and settled amounts are correct.</li> <li>• Reconcile high transactional volume balance sheet accounts.</li> <li>• Perform developer fee reconciliation.</li> <li>• Verify proper accounting of transactions.</li> <li>• Research general ledger module problems and test possible configuration solutions.</li> <li>• Perform research on accounting issues.</li> <li>• Learn the District’s standard operating procedures.</li> <li>• Read, understand, and interpret detail in graphical and tabular formats.</li> <li>• Prepare monthly journal entries and daily cash collection entries.</li> <li>• Analyze revenue and expense accounts to and provide fluctuation analysis.</li> <li>• Work with others to determine expense category. Communicate effectively orally and in writing</li> <li>• Think and act independently</li> <li>• Interact professionally with various levels of SacRT employees and outside representatives</li> <li>• Organize work, set priorities and adjust to frequently changing priorities and follow up on assignments with minimal supervision within established guidelines. Meet deadlines, performing the requires tasks accurately</li> </ul>



**OVERALL PHYSICAL STRENGTH DEMANDS:**

-Physical strength for this position is indicated below with "X"-

Sedentary	Light-	Medium	Heavy	Very Heavy
<b>X</b>				
Exerting up to 10 lbs. occasionally or negligible weights frequently; sitting most of the time.	Exerting up to 20 lbs. occasionally, 10 lbs. frequently, or negligible amounts constantly OR requires walking or standing to a significant degree.	Exerting 20-50 lbs. occasionally, 10-25 lbs. frequently, or up to 10 lbs. constantly.	Exerting 50-100 lbs. occasionally, 10-25 lbs. frequently, or up to 10-20 lbs. constantly.	Exerting over 100 lbs. occasionally, 50-100 lbs. frequently, or up to 20-50 lbs. constantly.

**PHYSICAL DEMANDS:**

C	F	O	R	N
<b>Continuously</b> 2/3 or more of the time.	<b>Frequently</b> From 1/3 to 2/3 of the time.	<b>Occasionally</b> Up to 1/3 of the time.	<b>Rarely</b> Less than 1 hour per week.	<b>Never</b> Never occurs.

Note: This is intended as a description of the way the job is currently performed. It does not address the potential for accommodation.

-Physical Demand-	-Frequency-	-Brief Description-
Standing	R	Standing at copier/scanner
Sitting	C	Desk work; meetings
Walking	F	To other departments/offices; around work site; copy machine
Lifting	R	Supplies; equipment; files
Carrying	R	Supplies; equipment; files
Pushing/Pulling	N	
Reaching	O	For supplies; for files
Handling	O	Paperwork; monies
Fine Dexterity	C	Computer keyboard; telephone keyboard; calculator
Kneeling	R	Filing in lower drawers; retrieving items from lower shelves/ground
Crouching	R	Filing in lower drawers; retrieving items from lower shelves/ground
Crawling	N	
Bending	O	Filing in lower drawers; retrieving items from lower shelves/ground
Twisting	R	From computer to telephone
Climbing	O	Stairs in a two story building, primary work location on 1 <sup>st</sup> floor
Balancing	N	
Vision	C	Reading; computer screen
Hearing	C	Communicating via telephone/radio; to co-workers/public
Talking	C	Communicating via telephone/radio; to co-workers/public
Foot Controls	N	
Other (specified if applicable)		None noted.

**MACHINES, TOOLS, EQUIPMENT, SOFTWARE, AND HARDWARE:**

Fax machine and computer and associated hardware and software.



**ENVIRONMENTAL FACTORS:**

<b>C</b> Continuously	<b>F</b> Frequently	<b>O</b> Occasionally	<b>R</b> Rarely	<b>N</b> Never
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<b>D</b> Daily	<b>W</b> Several Times Per Week	<b>M</b> Several Times Per Month	<b>S</b> Seasonally	<b>N</b> Never
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-Health and Safety Factors-	
Mechanical Hazards	N
Chemical Hazards	N
Electrical Hazards	N
Fire Hazards	N
Explosives	N
Communicable Diseases	N
Physical Danger or Abuse	N
Other (see 1 below)	N

-Environmental Factors-	
Respiratory Hazards	N
Extreme Temperatures	N
Noise and Vibration	N
Wetness/Humidity	N
Physical Hazards	N

(1) N/A

**PROTECTIVE EQUIPMENT REQUIRED:** None noted.

**NON-PHYSICAL DEMANDS:**

<b>F</b> Frequently From 1/3 to 2/3 of the time	<b>O</b> Occasionally Up to 1/3 of the time	<b>R</b> Rarely Less than 1 hour per week	<b>N</b> Never Never occurs
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-Description of Non-Physical Demands-	-Frequency-
Time Pressure	F
Emergency Situation	R
Frequent Change of Tasks	O
Irregular Work Schedule/Overtime	R
Performing Multiple Tasks Simultaneously	O
Working Closely with Others as Part of a Team	F
Tedious or Exacting Work	F
Noisy/Distracting Environment	O
Other (see 2 below)	N

(2) N/A

**PRIMARY WORK LOCATION:**

Office Environment	X	Vehicle	
Warehouse		Outdoors	
Shop		Other (see 3 below)	
Recreation/Neighborhood Center			

(3)N/A

The above statements are intended to describe the general nature and level of work being performed by individuals assigned to this position. They are not intended to be an exhaustive list of all responsibilities, duties, and skills required. This description is subject to modification as the needs and requirements of the position change.



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## **CLASS HISTORY**

Adopted: 1984  
Revised: 02/23/2009, 01/2016, 04/2018  
Title Change:  
Maintenance  
Update:  
Abolished:  
Job Key: 41000002