



Title: Accountant II

FLSA Status: 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.

(S) Sedentary	(L) Light	(M) Medium	(H) Heavy	(V) Very Heavy
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	Ensure proper billing and collection operating and grant funds. Performs monthly-end closing activities including but not limited to reconciliation of various balance sheet and cash accounts. Identify and resolve adjustments and discrepancies in financial software. Resolve adjustments and discrepancies with funding agency records. Perform analytical review of payments or cash receipts. Ensure adequate internal controls are identified and implemented for cash payments and receipts. Project corrections and reclassification journal entries at the request of project managers.
2	S	Reviewing and interpreting the financial impact of agreements and contracts including the structure of contracts as it relates to accounting bill or payments.
3	L	Train new clerical team members on documented accounting procedures. Identify process improvement opportunities to existing procedures/process. Resolve issues or seek guidance from management to resolve issues related to procedures.
4	S	Assist in the preparation of financial information to be used for reporting treasure, revenue or capital project activities. Assist budget preparation through preparation of budget to actual fluctuations.
5	S	Prepares data that is used the District’s year-end comprehensive financial reports, MD&A analysis, footnotes and statistical reports. Assists in planning for external audits by preparing supporting materials for auditors.
6	S	Participate in the development of accounting policies and procedures.



Participate in analysis of new and existing financial accounting systems and procedures to increase efficiency and to ensure compliance with standard accounting principles and procedures, regulations, and laws. Interpret current revenue-related policy and procedures. Analyze and review revenue and accounts payable policies and procedures. Perform financial benchmarking analysis. Assist in compiling information for application or new or revised federal, state, and local grants.

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 three (3) years of professional accounting experience.
Supervision	Work requires functioning as a lead worker performing essentially the same work as those directed, and includes overseeing work quality, training, instructing, and scheduling work.
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 job by following established standard operating procedures and/or policies. There is a choice of the appropriate procedure or policy to apply to duties. Performance reviewed periodically.
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 limited fiscal responsibility. May assist in the collection of data in support of recommendations for departmental budget allocations. May monitor division or program/project level budgets and expenditures.
Reading	Advanced - Ability to read literature, books, reviews, scientific or technical journals, abstracts, financial reports, and/or legal documents. Ordinarily, such education is obtained in at the college level or above. However, it may be obtained from experience and self-study.
Math	Advanced - Ability to apply fundamental concepts of theories; work with advanced mathematical operations methods and functions of real and complex variables. Ordinarily, such education is obtained in at the



	college level or above. However, it may be obtained from experience and self-study.
Writing	Advanced - Ability to write editorials, journals, speeches, manuals, or critiques. Ordinarily, such education is obtained in at the college level or above. However, it may be obtained from experience and self-study.
Certification & Other Requirements	Certified Public Accountant (CPA) license in the State of California is preferred, but not required.

KNOWLEDGE
<ul style="list-style-type: none"> • Various professional accounting standards, such as Generally Accepted Accounting and Auditing Principles (GAAP), Governmental Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB). • Accounting procedures for various types of funds and account groups, such as Enterprise and pension funds. • Financial administration, including budgeting, financial reporting, information systems, and procurement. • Accounting activities, such as cash receipts, grant billing, and accounts payable/receivable. • Short-term and long-term debt, Other Post Employment Benefits (OPEB), claims liability, fixed assets, and other complex accounting transactions. • Taxation issues common to accounts payable. • State and federal requirements impacting accounts payable 1099 Reporting. • Data extraction and compilation software. • Principles and practices of supervision, leadership, mentoring, and conflict resolution. • Cost accounting principles and grantor restrictions related to cost allocations. • Principles and techniques of software and systems quality assurance and development cycle.

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



ABILITIES

- Analyze postings of operating and capital project expenditures/revenues.
- Work on multiple projects that have conflicting deadlines.
- Write clear and concise memos, reports and correspondence.
- Make effective presentations of conclusions and recommendations, orally and in writing.
- Assist, train, and cooperate with accounting and non-accounting staff in preparation of accounting records and reports.
- Provide effective supervision or lead direction to clerical and technical staff.
- Effectively plan, initiate, and supervise complex accounting projects and activities.
- Determine reasons for accounts payable and other general ledger system rejects.
- Access industry and market standards and benchmarks.
- Learn the District's standard report data elements and relationships.
- Learn the District's standard operating policies and procedures.
- Learn systems, available reports, and procedures and methods for testing business functions.
- Prepare monthly journal entries and balance sheet reconciliations.
- Prepare fluctuation analysis for various revenue and expense accounts.
- Prepare financial schedules that will be used for audited financial statements and other external reports.



OVERALL PHYSICAL STRENGTH DEMANDS:

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

Sedentary-: X	Light	Medium	Heavy	Very Heavy
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 Continuously 2/3 or more of the time.	F Frequently From 1/3 to 2/3 of the time.	O Occasionally Up to 1/3 of the time.	R Rarely Less than 1 hour per week.	N Never Never occurs.
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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	O	Making presentations, observing work site, observing work duties, communicating with co-workers;
Sitting	C	Desk work, meetings
Walking	F	To other departments, around work site
Lifting	O	Supplies, files
Carrying	O	Supplies, files
Pushing/Pulling	O	File drawers, tables & chairs
Reaching	O	For supplies, for files
Handling	C	Paperwork
Fine Dexterity	C	Computer keyboard, telephone keypad, calculator
Kneeling	R	Filing in lower drawers, retrieving items from lower shelves/ground
Crouching	O	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	O	From computer to telephone
Climbing	O	Stairs, step stools
Balancing	R	On step stools
Vision	C	Reading, computer screen, observing work site
Hearing	F	Communicating via telephone/radio, to co-workers/public
Talking	F	Communicating via telephone/radio, to co-workers/public
Foot Controls	N	
Other (specified if applicable)		

MACHINES, TOOLS, EQUIPMENT, SOFTWARE, AND HARDWARE:

Telephone, fax machine, calculator, copies, and computer and associated hardware and software.



ENVIRONMENTAL FACTORS:

C Continuously	F Frequently	O Occasionally	R Rarely	N Never
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D Daily	W Several Times Per Week	M Several Times Per Month	S Seasonally	N 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

NON-PHYSICAL DEMANDS:

F Frequently From 1/3 to 2/3 of the time	O Occasionally Up to 1/3 of the time	R Rarely Less than 1 hour per week	N Never Never occurs
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-Description of Non-Physical Demands-	-Frequency-
Time Pressure	F
Emergency Situation	O
Frequent Change of Tasks	O
Irregular Work Schedule/Overtime	R
Performing Multiple Tasks Simultaneously	F
Working Closely with Others as Part of a Team	F
Tedious or Exacting Work	O
Noisy/Distracting Environment	R
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: 04/12/2004, 02/23/2009, 04/2018
Title Change:
Maintenance
Update:
Abolished:
Job Key: 41000003