

# ACCOUNTANT/ACCOUNTING ASSISTANT

## Primary Function

Under general supervision of the Secretary/Treasurer, assists in performing financial and accounting activities of the District. Performs responsible professional accounting duties in the preparation and maintenance of financial records for various District accounts and funds; analyzes and evaluates financial accounting documents, records and accounts and prepares accurate and timely financial records; at times works directly for the General Manager various organizational activities, performs clerical duties and other duties as assigned.

## Distinguishing Characteristics

An Accountant/Accounting Assistant performs a variety of complex accounting and financial duties associated with maintenance of financial records for the District. Incumbents are expected to carry out their responsibilities independently, exercising sound professional judgment and problem-solving skills in accordance with District policies and procedures and established accounting standards.

## Typical Duties

The duties listed below are intended only as illustrations of the various types of work that may be performed. The District may assign other additional duties in its sole discretion. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this class.

1. Reviews accounting documents to ensure accurate information and calculations; examines supporting documentation to establish proper authorization and conformance with agreements, contracts and state and federal requirements; prepares and maintains general ledger and subsidiary accounting records involving a variety of transactions and accounts; analyzes accounting transactions and prepares a variety of journal entries or processes journal entries prepared by other staff; prepares and posts accruals; performs periodic reconciliation of general ledger and subsidiary ledger accounts.
2. Analyzes and prepares reports on revenue estimates, expenditures and fund conditions; compiles and assists in the preparation of periodic financial statements, supporting schedules and reports; analyzes and researches reports and prepares correcting entries; ensures charges to sub-funds are correct; segregates costs for financial reporting purposes; and assists in the preparation of Financial Status and Budget to Actual Reports.
3. Prepares bank reconciliations for assigned funds, creates and posts journal entries for a wide variety of cash transactions including water account payments and deposits, cash receipts, investment activities, vendor check and electronic payments, vendor automatic withdrawals, credit card payments, contract payments, payroll fund transfers, pension contributions and other miscellaneous transactions; researches unaccounted items and discrepancies and prepares required journal entries.
4. Analyzes accounts for preparation of monthly reports; analyzes general ledger account details to exclude non-cash transactions; prepares supporting spreadsheets for cash flow from various activities.
5. Assists in preparation of monthly billings for District capital and operating expenditures incurred; analyzes and categorizes expenditures by expense categories based on District policies and procedures; calculates salary and overhead allocations; reconciles receipts with billing statements; responds to questions from staff, manager, supervisors and auditors about appropriate charges.
6. Assists in performing compliance oversight for grants; and prepares schedules for auditors for grant-funded programs; ensures sound accounting controls are in place in compliance with grantor requirements; recommends revisions to internal accounting controls to resolve any problems; works with managers and staff to identify and resolve any compliance issues; prepares periodic financial reports for grant programs.

7. Establishes and maintains vendor files, implements purchase order system, audits vendor 1099's and prepares Independent Contractor Reports; identifies and records assessment delinquencies in accordance with the California Water Code.
8. Performs duties related to property, liability, and workers' compensation insurance and benefits; provides assistance with confidential human resources and personnel matters.
9. May assist in compiling and administering operating and capital budgets; performs analyses of requests and proposals; enters budget and monthly expenditure information in the general ledger system; generates monthly and periodic budget monitoring reports and assists in research and analysis of budget variances.
10. Works with other agencies conducting costs accounting for joint projects, processing accounting transactions, researching discrepancies and clearly documenting transactions creating an accurate record.
11. Assists in the preparation of payroll, calculates and pays payroll taxes and other related reports.
12. Perform other duties as assigned.

### **Knowledge & Abilities**

1. Knowledge of principles, practices and terminology of general, fund and governmental accounting, including financial statement preparation and methods of financial control and reporting.
2. Knowledge of budgeting principles and terminology, cost accounting methods and procedures.
3. Knowledge of auditing principles and practices, advanced uses and operations of spreadsheet software, principles and practices of business data processing, particularly related to the processing of accounting information and interpretation of input and output data.
4. Ability to provide effective written communication and conduct proofing of written work by other District staff.
5. Ability to operate a computer and use standard business software and complex enterprise accounting systems.
6. Ability to verify the accuracy of financial data and information, analyze information and issues, evaluate alternatives, reach sound conclusions and make appropriate recommendations.
7. Ability to ensure proper authorization and documentation for disbursements.
8. Ability to analyze, post, balance and reconcile complex financial data and accounts.
9. Ability to prepare clear, concise and complete financial documents, statements and reports, understand, interpret, explain and apply District accounting policies and procedures.
10. Ability to exercise sound judgment within established guidelines, communicate clearly, effectively and courteously.
11. Ability to establish and maintain highly effective working relationships with managers, supervisors, employees, vendors and others encountered in the course of the work.
12. Ability to consistently produce timely work product that is accurate and free from errors.

### **Typical Mental and Physical Demands**

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

1. While performing the duties of this job, an employee is regularly required to sit, talk or hear, both in person and by telephone;
2. Use hands repetitively to operate computers and standard office equipment;
3. Reach with hands and arms, and frequently stand and walk.
4. Specific vision abilities required include close vision and the ability to adjust focus.

5. Use written and oral communication skills, read and interpret data, information and documents;
6. Analyze and solve problems;
7. Use math and mathematical reasoning;
8. Learn and apply new information and skills;
9. Perform highly detailed work on multiple concurrent tasks;
10. Interact with managers, supervisors, employees, vendors and others encountered in the course of work.

**Education & Experience**

At least two years of experience in performing accounting, auditing and/or bookkeeping duties.

**Required Certification & Licenses**

Possession at time of employment of an unrestricted driver's license issued by the State of California Department of Motor Vehicles. Possession and proof of a good driving record as evidenced by freedom from multiple or serious traffic violations or accidents for at least two (2) years duration. The driving record shall not contribute to an increase in the District's automobile rates. Valid licenses described above are a condition of employment.

**Medical Examinations**

Once a conditional job offer has been extended, a medical examination may be required prior to employment. Additional examinations may be required at other times due to illness or injury.

**Anticipated Work Hours**

7:30 a.m. to 4:00 p.m. Monday through Friday or as required to meet project and reporting deadlines. Lunch break from 11:30 to 12:00 p.m. Work hours maybe changed to accommodate the needs of the District.

**Emergency Call**

Employee shall promptly respond to emergency situations as required by the General Manager or Secretary/Treasurer of PID.

**Employment At Will**

The Accountant is an at-will employment position and is classified as a non-exempt position under the Fair Labor Standards Act (FLSA).

**Salary Range**

Dependent upon Qualifications