



Job Description

JOB TITLE: JUNIOR ACCOUNTANT

PAY GRADE: CL 21

LAST REVISED: JULY 2013

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job. Additional or different duties from the ones set forth below may be required to address changing business needs/practices.*

SUMMARY DESCRIPTION

Under general direction from the Finance Manager this position performs a variety of professional accounting functions in support of District operations, ensuring accurate and timely accounting reports as well as proper accounting for categorical funding; developing, preparing and maintaining a complete set of financial records; performing reconciliations, reporting and auditing of general ledger financial information; preparing accurate and timely financial and statistical reports, and other financial documents utilizing District-wide, site-based and project-based accounting systems; and performing a variety of tasks relative to assigned area of responsibility.

REPRESENTATIVE DUTIES - *The following duties are typical for this job classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.*

1. Maintains a complete set of financial records and transactions for the District by reviewing and entering transaction details onto an established financial accounting system; classifies codes and consolidates charges, rates and related financial information to either governmental or double-entry accounting system.
2. Supports the budget development process for the District, monitoring, reviewing and correcting the budget where necessary. Makes recommendations on budgeting; assists with the input of budget data; implements procedures for specialized budgets; analyzes budget reports to assure expenditures do not exceed appropriations as transactions are processed; provides training and technical assistance to other staff regarding the budget.
3. Reviews, posts, reconciles, monitors, and maintains accounting records including general ledger accounts; recommends and implements budget changes as necessary; prepares audit schedules and works with Finance Manager to complete year end closing and audit; compiles and reconciles variance schedules and other details necessary for satisfactory completion of audit. Analyzes financial reports for accuracy and resolves any problems for Federal, State & Local Grants, Restricted, Unrestricted and Special Funds. Maintains balances and prepares grants for reporting and certification to the California Community College System Chancellor's Office. Also reviews, posts, reconciles, monitors and maintains accounting records and budgets for debt instruments: COPS (Certificates of Participation), TRANS (Tax and Revenue Anticipation Notes); monitors and prepares semi-annual wire transfers out for loan payments; Set-up TRANS issuance accounting entries per California Community College Financing Authority Tax and Revenue Anticipation Note Program in ERP System; processes documentation through Placer County for payments and record in ERP System.

Job Description

4. Reviews asset, liability, revenue and expense accounts in accordance with Generally Accepted Accounting Principles (GAAP). Reclassify accounting transactions into proper account classifications in compliance with Governmental Accounting Standards Board (GASB) and California Community Colleges Budget and Accounting Manual (BAM). Also prepares site-based financial reports and financial schedules for external agencies, assists in preparation of special financial reports as directed, and reconciles a variety of District accounts including, but not limited to cash, fixed assets, inventory, accounts payable, accounts receivable, reimbursements due, capital projects to the general ledger.
5. Assists in identifying and maintaining sound internal accounting controls for District operations; applies pre-established accounting controls to balance sheet accounts, expense accounts, fund accounts and special accounts according to GAAP & GASB.
6. Performs accounting functions for state and federal student financial aid programs. Participate in the Financial Aid disbursement process, monitor funds, reconcile and return excess funds.
7. Performs weekly Federal Financial Aid student award drawdowns from the Department of Education's automated processing system (G5). Coordinate fund transfer with the County Treasurer. Ensure compliance with procedures and regulatory agencies (the Blue Book-U.S Department of Education). Provide accounting data for the annual Fiscal Operations Report and Application to Participate (FISAP) filed with the Federal Department of Education.
8. Performs a variety of funds management and reconciliation duties; ensures that proper procedures/ policies/rules/regulations are applied to all federal/state programs; analyzes and calculates financial aid funding needed from various federal and state programs; monitors federal and state accounts to ensure that financial aid monies are accurately drawn and deposited into correct District accounts; coordinates with internal and external auditors to guarantee program fund accountability and integrity; completes federal payment documents; monitors status of program fund account ledgers, monitors repayments; balances fund accounts; reconciles assigned accounts.
9. Organization Cost Accounts (OCAs); prepares journal entries and transfers, reviews activities and balances; prepares documents, researches and resolves discrepancies with the County Treasurer and County Auditor, trains and assists staff on Placer County Accounting System (PAS) related processes and document coding. Monitors all fund balances in the County Treasurer, reconciles monthly cash.
10. Reconciles District bank account statements, reviews general ledger accounts for accuracy and posted transactions for Holding account and prepares reconciliation. For some accounts, uses the Quicken reconciliation process, issues checks to transfer funds from local bank accounts to the Treasury bank, posts entries in ERP System (presently Banner) and prepares necessary documentation for approval.
11. Prepares District audit schedules and accounting reports; documents adjustments to account balances, detailing the transaction trail for audit purposes. Participates in the year end closing and audit processes for all Federal, State and Local Grants, some Restricted and Special Funds, reviews general ledger accounts, processes year end closing entries (deferred revenues, receivables, payables...) prepares financial analyses, financial statements, audit schedules and other records for independent auditors.

Job Description

12. Assists external auditors with the review of District financial records and transactions; implements regulations and reporting requirement changes into accounting practices; document procedures to support changes.
13. Prepares, reviews and posts journal entries for District disbursements, receipts and adjustments; reviews and coordinates or performs adjusting journal entries.
14. Monitors District fund balances and produces variance reports to inform program directors of financial performance; ensures that revenues are recorded and expenses are properly coded and posted on a timely basis.
15. Monitors ongoing activity for grants and special programs; uses special charts of accounts and other fiscal information, files and records relating to categorical, grant and mandated programs; reconciles financial information..
16. Develops expertise in the automated accounting and general ledger system including data reporting applications.
17. Reviews and maintains capital project accounting records; reconciles records to other District and/or state sources; prepares capital project claim forms; reviews purchase requisitions coding for compliance with the State Accounting Manual and Capital Asset Guide.
18. Maintains capital project accounting records; reconciles records to other District and/or state sources; ascertain the type of project: capitalized depreciable asset or repairs & maintenance according to the District Capital Asset Guide; review accounts payable invoices for appropriate Capital Projects Fund coding. Determines proper budget coding and available funds in capital project budgets, requesting budget transfers as needed.
19. Monitors ongoing activity and reviews ASSC and Student Center Funds, assist in the budget development process, monitor, review and correct the budget, process year end closing entries, maintains ASSC and Student Center financial data for the annual Federal and State tax returns and prepares IRS long form 990 –Return of Organization Exempt from Income Tax. Allocate Student Center balances between four campuses.
20. Transfers funds from Holding Account to the County Treasury bank. Makes certain transactions are completed and approved, prints reports, requests checks and prepares a cash allocation document for the County Treasurer. Processes deposit and journal entries to clear the Cash Pending Treasury Allocation account.
21. Monitors District inter-fund and intra-fund transfers, adjustments and encumbrances in the General Ledger, assuring that transactions comply with Generally Accepted Accounting Principles (GAAP).
22. Reviews and reconciles assigned proposed categorical reports prepared by program managers; assists preparer with necessary changes; trains District staff in accounting processes and procedures related to categorical reporting; recommends signature/approval of reviewed/corrected reports to Director of Finance.
23. Prepares E-Filing for California State Board of Equalization Use Tax Quarterly Reporting – 401E Return; Analyze & reconcile Accounts Payable Use Tax Liability and General Ledger for all invoices paid without Sales Tax.

Job Description

24. Ensures the timely billing of third party accounts receivable and regularly monitors accounts receivable status. Monitors and prepares invoicing for all non-student Accounts Receivable (District units, Grants and outside clients); reconciles incoming revenue to invoices and receivable ledgers; codes receipts for posting and reconciles to year-end accounts receivable; ensures that revenues are recorded and managed on a timely basis; prepares aging analysis report and reconciles to general ledger.
25. Performs related duties as required.

QUALIFICATIONS - *The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.*

Knowledge of:

Professional specialization associated with GAAP, GASB and practices for double entry and governmental accounting
Audit requirements including schedules and documentation
Automated accounting systems and relational databases
Banking practices and procedures, including electronic banking
Laws governing accounting transactions and financial reporting
Methods and techniques of financial record keeping and reporting
Principles and practices of budget preparation and administration
Sufficient business math skills to perform algebraic and statistical computations
Sufficient human relations skill to exercise patience and discretion in communications with others inside and outside the organizations, and to communicate technical concepts to others
Office procedures, methods, and equipment
English usage, including spelling, grammar, and punctuation

Ability to:

Perform a wide variety of professional accounting duties supporting District operations
Maintain accurate and complete financial records and transactions
Analyze and interpret complex accounting data
Maintain District general ledger and prepare appropriate account adjustments
Review and analyze accounting transactions
Prepare consolidated financial statements, financial estimates and variance reports
Prepare custom financial and audit reports using PC based spreadsheets and relational databases
Work within, maintain, and review compliance to internal accounting controls
Operate office equipment and utilize word processing, spreadsheet, and database applications
Interpret and apply applicable federal, state, and local laws, codes, and regulations
Plan and organize work to meet changing priorities and deadlines
Work cooperatively with other departments, divisions and outside agencies
Understand and follow oral and written instructions
Communicate clearly and concisely, both orally and in writing
Establish and maintain effective working relationships with those contacted in the course of work
Learn District's Enterprise Resource Planning Systems
Complete complex arithmetic, algebraic and statistical computations
Maintain District general ledgers and prepare appropriate account adjustments
Monitor ongoing activity for grants and special programs
Apply applicable federal, state, and local laws, codes, and regulations



Job Description

Education and Experience Guidelines: *Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

Education/Training – Associate’s Degree in Business Administration, Finance, Accounting or any other closely related field.

Experience – Five years of increasingly responsible professional accounting or financial analysis.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT - *The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.*

Environment: Work is performed primarily in a standard office setting.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to walk, stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

Hearing: Hear in the normal audio range with or without correction.

Developed In Consultation With

