



Job Description

JOB TITLE: Accountant

PAY GRADE: CL 24

LAST REVISED: 01/01/09

*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 direction from the Manager, Accounting, performs a variety of professional accounting functions in support of District and Foundation operations; coordinates and oversees the work of Accounting, Accounts Payable and Payroll Technicians to ensure accurate and timely accounting reports, prompt payment of invoices, issuance of statements for accounts receivable, prompt and accurate payment of compensation and proper accounting for categorical funding; develops, prepares and maintains a complete set of financial records; oversees and performs reconciliation, reporting and auditing of general ledger financial information; performs coding assignment, review and posting of Accounts Payable and Accounts Receivable transactions in the accounting systems, review and posting of Payroll transactions in the account systems; and prepares accurate and timely financial and statistical reports, payrolls, warrants, and other financial documents utilizing District-wide, site-based and project-based accounting systems; and performs 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 separate financial records and transactions for both the District and Foundation by overseeing, 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. Reviews, posts, reconciles, monitors and maintains accounting records including general ledger accounts; makes recommendations on budgeting; recommends and implements budget changes as necessary; prepares audit schedules and works with District auditor to complete year end closing and audit; compiles and reconciles variance schedules and other details necessary for satisfactory completion of audit.
3. Assists in identifying and maintaining sound internal accounting controls for District and Foundation operations; applies pre-established accounting controls to balance sheet accounts, expense accounts, fund accounts and special accounts according to GAAP.
4. Oversees, reviews and analyzes accounting transactions processed by Accounting Technicians, Cashier and others for accuracy, proper account coding or classification and allocation.
5. Prepares District-wide, Foundation and site-based financial reports and financial schedules for external agencies, ensuring compliance with GAAP and Governmental Accounting Standards Board (GASB) requirements; assists in preparation of special financial reports for the Board of Trustees, as directed.

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6. Prepares periodic reports of District and Foundation revenue and expense performance, asset balances, cash balances, accounts payable and receivable summaries, and other accounts that contribute to a complete accounting of the activity of the organizational unit.
7. Supports the budget development process for the District and Foundation by developing worksheets, querying line managers about needs and consolidating proposals; prepares and distributes documents and schedules to support the budget planning and development process; provides training and technical assistance to staff.
8. Assists with input of budget data; implements procedures for specialized budgets; analyzes budget reports to assure expenditures do not exceed appropriations as transactions are processed.
9. Prepares District and Foundation audit schedules and accounting reports; documents adjustments to account balances, detailing the transaction trail for audit purposes.
10. Assists internal and external auditors with the review of District and Foundation financial records and transactions; converts audit exceptions, regulations and reporting requirement changes to accounting practices; prepares procedures to support changes.
11. Prepares, reviews and posts journal entries for District and Foundation disbursements, receipts and adjustments; reviews and coordinates or performs pre-closing and post-closing adjusting journal entries.
12. Reconciles a variety of District and Foundation accounts including, but not limited to cash, fixed assets, inventory, accounts payable, accounts receivable, reimbursements due, capital projects, and payroll to the general ledger.
13. Monitors District and Foundation fund balances and produces variance reports to inform program directors of financial performance; ensures that revenues are recorded and expenses managed on a timely basis; prepares cash and expense flow statements.
14. Develops expertise in the automated accounting and general ledger system including data reporting applications and special provisions.
15. Monitors ongoing activity for grants and special programs; maintains special charts of accounts and other fiscal information, files and records relating to categorical, grant and mandated programs; reconciles financial information and converts to other record formats as needed.
16. Reviews and maintains capital project accounting records; reconciles records to other District and/or state sources; prepares capital project claim forms; reviews purchase requisitions for compliance with the State Accounting Manual.
17. Monitors District inter-fund transfers, adjustments and encumbrances in the General Ledger, assuring that transactions comply with Generally Accepted Accounting Principals (GAAP).
18. Coordinates, reviews and reconciles assigned proposed categorical reports prepared by site 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.
19. Coordinates and participates in the processing of all District payrolls including computation and posting of employee time, subtraction of appropriate deductions, and preparation of required reports. Analyze and review posting from payroll to the general ledger.
20. Ensures the timely and accurate payment of invoices and regularly monitors accounts payable status.
21. Ensures the timely billing of third-party accounts receivable and regularly monitors accounts receivable status.

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22. Leads, trains and reviews the work of staff responsible for processing all District payrolls; assures that payroll timelines are met; maintains payroll controls and assures proper procedures, policies, rules, regulations and accounting practices are applied to payroll activities.
23. Prepares all periodic payroll reports as required by governmental entities, such as W2s, 941 forms, etc.; ensures accurate reporting of federal, state and other payroll taxes and fund contributions; prepares retirement and withdrawal forms and reports for all payrolls.
24. Analyzes and processes payroll transactions on balance sheet accounts relating to payroll, insurance, and other benefits; oversees, verifies and processes payments to tax sheltered accounts, insurance companies and financial institutions; prepares periodic reports of disbursements.
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.
Laws, regulations and procedures that govern payroll processing including PERS and STRS retirement systems.
Audit requirements including schedules and documentation.
Automated accounting systems and relational databases.
Laws governing accounting transactions and financial reporting.
Practices and techniques in accumulating cost accounting information, including allocation of accounting data to determine standard costs or rates.
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 including computers and applicable software applications such as word processing, spreadsheets, and databases.
Principles of lead supervision and training.
English usage, spelling, grammar, and punctuation.

Ability to:

Perform a wide variety of professional accounting duties supporting District and Foundation operations.
Maintain accurate and complete financial records and transactions.
Maintain accurate payroll records and prepare accurate tax returns.
Oversee, review and analyze accounting transactions processed by various Business Office staff.
Prepare consolidated financial statements, financial estimates and variance reports.
Prepare custom financial and audit reports using PC based spreadsheets and relational databases.

Ability to continued:

Complete complex arithmetic, algebraic and statistical computations to solve highly technical problems associated with financial transactions.
Analyze payroll and accounting data and prepare financial statements pertaining to the area of specialization.
Develop and implement accounting controls as well as in-depth knowledge of accounting systems.



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Maintain District and Foundation general ledgers and prepare appropriate account adjustments
Monitor ongoing activity for grants and special programs including the maintenance of special charts of accounts.

Work within, maintain, and review compliance to internal accounting controls.

Operate office equipment including computers and supporting word processing, spreadsheet, and database applications.

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.

Communicate clearly and concisely, both orally and in writing.

Establish and maintain effective working relationships with those contacted in the course of work.

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:

Bachelor's degree or higher from an accredited college or university with major course work in business administration, finance or accounting.

Experience:

Four years of professional accounting experience including one year of administrative or lead responsibility.

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.