

**JOB TITLE:** Accountant  
**PAY GRADE:** CL 24  
**LAST REVISED:** July 2025

*Job Descriptions/Class Specifications are intended to present a descriptive list of the range of duties performed by employees in the job and are **not** intended to reflect all duties performed within the job.*

Sierra College has a strong commitment to the achievement of equity and inclusion among its faculty, staff, and students and values the rich, diverse backgrounds that make up the campus community. A strong candidate for this position must have the understanding and ability to successfully support individuals with varying backgrounds. This includes persons with disabilities, various gender identities and sexual orientations, as well as individuals from historically underrepresented communities and other groups. Our District is committed to providing strategies for success and proactive student-centered practices and policies focused on eliminating equity gaps to ensure the District provides an inclusive educational and employment environment focused on strategies for success and equitable outcomes for all.

### **SUMMARY DESCRIPTION**

Under general supervision from assigned manager, performs accounting functions in support of District and Foundation operations; assists manager with coordinating the work of Accountants, Accounts Payable, and Accounts Receivable Technicians to ensure accurate and timely accounting reports, payment of invoices, issuance of statements for accounts receivable, accounting for categorical funding; develops, prepares, and maintains 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; and prepares financial and statistical reports, warrants, and other financial documents utilizing District-wide, site-based, and project-based accounting systems.

### **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 into 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; reconciles accounts to the general ledger including, but not limited to, cash, fixed assets, inventory, accounts payable, accounts receivable, reimbursements, and capital projects; makes recommendations on budgeting; recommends and implements budget changes as necessary; prepares audit schedules and works with auditors 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; applies pre-established accounting controls to balance sheet, expense, fund, and special accounts according to Generally Accepted Accounting Principles (GAAP).
4. Prepares, reviews, and posts journal entries for disbursements, receipts, and adjustments; reviews and coordinates or performs pre-closing and post-closing adjusting journal entries.
5. Monitors fund balances and produces variance reports to inform program directors of financial performance; monitors inter-fund transfers, adjustments, and encumbrances in the general ledger; ensures revenues are recorded, and expenses are managed on a timely basis; prepares cash and expense flow statements; reconciles and reports monthly cash balances to Placer County Treasurer.
6. Monitors grants and special programs activity; 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.
7. 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 applicable rules and regulations.
8. Coordinates, reviews, and reconciles assigned proposed categorical reports prepared by site managers; assists preparer with necessary changes; trains appropriate staff in accounting processes and procedures related to categorical reporting; recommends approval of reviewed or corrected reports to appropriate manager.
  9. Assists with input of budget data; implements procedures for specialized budgets; analyzes budget reports to ensure expenditures do not exceed appropriations as transactions are processed.
  10. Oversees, reviews, and analyzes accounting transactions for accuracy, proper account coding or classification, and allocation; ensures payment of invoices, billing of third-party accounts receivable, and monitors accounts payable and receivable status; documents, tracks, and records all prepayments that cross over fiscal years; creates entries to record expenses in the correct fiscal year.
  11. Supports budget development process by developing worksheets, querying line managers about needs and consolidating proposals; prepares and distributes documents and schedules; provides training and technical assistance to staff.
  12. Prepares District and Foundation financial reports and 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.
  13. Prepares and provides accounting data for periodic reports of 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.
  14. Prepares audit schedules and accounting reports; documents adjustments to account balances, detailing the transaction trail for audit purposes.
  15. Assists auditors with the review of financial records and transactions; converts audit exceptions, regulations, and reporting requirement changes to accounting practices; prepares procedures to support changes.
  16. Documents, tracks, and records all prepayments that cross over fiscal years; creates entries to record expenses in the correct fiscal year.
  17. Prepares a variety of annual student forms, including, but not limited to, Internal Revenue Service (IRS) Form 1098-T; transmits electronic Form 1098-T file to IRS; creates and updates detail codes for student account entry.
  18. Provides onboarding support, general work training, guidance, supervision assistance, and directs activities of students or temporary employees.
  19. Performs related duties that support the overall objective of the position.

**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:**

- Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and practices for double entry and governmental accounting.
- Audit requirements, including schedules and documentation.
- Automated accounting systems and relational databases.
- Federal, state, and local laws, codes, regulations, and procedures 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.
- Principles and practices of budget preparation and administration.
- Methods and techniques of financial record keeping and reporting.
- Business math skills, including algebraic and statistical computations.
- English usage, spelling, grammar, punctuation, and vocabulary.

**Ability to:**

- Perform accounting duties supporting District and Foundation operations, including, but not limited to, maintaining general ledgers, preparing financial statements, preparing account adjustments, developing, and implementing accounting controls, analyzing payroll and accounting data, and monitoring ongoing activity for grants and special programs.
- Prepare consolidated financial and variance reports and financial statement audit reports using spreadsheets and relational databases.
- Maintain accurate and complete financial records and transactions.
- Plan and organize work to meet changing priorities and deadlines.
- Utilize office procedures, methods, and equipment, including computers, technology, and applicable software applications sufficiently to perform the duties of the classification, including District's Banner Enterprise Resource Planning (ERP) system.
- Maintain confidentiality of information.
- Complete complex arithmetic, algebraic, and statistical computations.
- Follow oral and written directions.
- Communicate clearly and concisely, both orally and in writing.
- Provide onboarding support, general work training, guidance, supervision assistance, and direct activities of students or temporary employees.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Work independently or collaboratively.
- Apply District policies and procedures.

**EDUCATION AND EXPERIENCE GUIDELINES**

*Any combination of education and experience that demonstrates the required above knowledge and abilities is qualifying. Examples of ways to obtain the above knowledge and abilities could include, but are not limited to, the following:*

**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.