

**JOB TITLE:** Junior Accountant  
**PAY GRADE:** CL 21  
**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 operations, ensuring accurate and timely accounting reports, as well as proper accounting for categorical funding; develops, prepares, and maintains financial records; performs reconciliations, reporting, and auditing of general ledger financial information; and prepares financial and statistical reports 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. Performs accounting functions for federal and state student financial aid programs; participates in the financial aid disbursement process, including performing weekly Federal Financial Aid aware drawdowns and working with Financial Aid and Cashier staff to ensure weekly timelines are accurate and in compliance; prepares District match, monitors funds, and reconciles and returns excess funds; works with Financial Aid staff and the Cashier to ensure weekly disbursement timeline is accurate and compliant; assists in setting up and creating financial aid related student detail codes associated with federal and state revenue sources; provides accounting data for the annual Fiscal Operations Report and Application to Participate (FISAP); reconciles to Department of Education reports and awards.
2. Performs the accounting and financial service functions for programs funded by grants and special revenue; creates new grant accounts; prepares budgets; reviews and monitors post award grant budgets; prepares actual versus budget reporting; performs quarterly and annual analysis, including year-end closing, individual grants and transactions review, and ensuring funding compliance; calculates and processes entries related to indirect costs; prepares reports for the District and annual audits; reviews and approves contract proposals for Board of Trustees meetings.
3. Performs funds management and reconciliation duties; ensures proper procedures, policies, rules, and regulations are applied to all programs; analyzes and calculates needed financial aid funding; monitors federal and state accounts to ensure that financial aid monies are accurately drawn and deposited into correct District accounts; coordinates with 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.
4. Maintains a complete set of financial records and transactions for the District by 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.
5. Supports budget development process for the District by monitoring, reviewing, recommending, and implementing changes to the budget; assists with the input of budget data; implements procedures for

specialized budgets; analyzes budget reports to ensure expenditures do not exceed appropriations as transactions are processed; provides training and technical assistance to staff.

6. Reviews, posts, reconciles, monitors, and maintains accounting records and budgets for dept instruments, including general ledger accounts, Certificate of Participation (COPS), and Tax and Revenue Anticipation Notes (TRANS); recommends and implements budget changes; monitors and prepares semi-annual wire transfers for loan payments; set-up TRANS issuance entries in the District's Banner Enterprise Resource Planning (ERP) System; processes documentation through Placer County for payments and records in ERP System; prepares audit schedules and works with appropriate manager to complete year-end closing and audit; compiles and reconciles variance schedules and other details necessary for satisfactory completion of audit.
7. Analyzes financial reports for accuracy and resolves problems for federal, state, and local grants, restricted, unrestricted, and special funds; maintains balances and prepares grants for reporting and certification to the California Community College Chancellor's Office (CCCCO).
8. Reviews asset, liability, revenue, and expense accounts in accordance with Generally Accepted Accounting Principles (GAAP); reclassifies accounting transactions into proper account classifications in compliance with Governmental Accounting Standards Board (GASB) and California Community Colleges Budget and Accounting Manual (BAM); prepares site-based financial reports and financial schedules for external agencies, assists in preparation of special financial reports, and reconciles a variety of District accounts including, but not limited to cash, fixed assets, inventory, accounts payable and receivable, reimbursements due, and capital projects to the general ledger.
9. Assists in identifying and maintaining sound internal accounting controls for District operations; applies pre-established accounting controls to balance sheet, expense, fund, and special accounts according to GAAP and GASB.
10. Prepares journal entries, transfers, and documents; reviews account and fund activity and balances; researches and resolves discrepancies with Placer County Treasurer and County Auditor; trains and assists staff on Placer County Accounting Workday System related processes and document coding; monitors fund balances in the County Treasury and reconciles monthly cash to ensure District records match the County records.
11. Reconciles District bank account statements; reviews general ledger and Holding accounts for accuracy; issues checks to transfer funds from local bank accounts to the County Treasury, posts entries in ERP System, and prepares necessary documentation for approval; ensures transactions are completed and approved by Accounts Receivable Technicians; prints reports, requests checks, and prepares cash allocation documents for the County Treasurer; processes deposit and journal entries to clear the Cash Pending Treasury Allocation (CPTA) account.
12. Prepares, reviews and posts journal entries for District disbursements, receipts, and adjustments; reviews and coordinates or performs adjusting journal entries.
13. 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.
14. Monitors grants and special programs activity; uses special charts of accounts and other fiscal information, files, and records reports relating to categorical, grant, and mandated programs; reconciles financial information.
15. Ensures and monitors billing and status of third-party accounts receivable; monitors and prepares invoicing for non-student Accounts Receivable budgets and funds; reconciles and records revenue to invoices and receivable ledgers; codes receipts for posting and reconciles to year-end accounts receivable; prepares aging analysis report and reconciles to general ledger.
16. Prepares and completes monthly District printing and postage chargebacks; ensures account detail accuracy, makes accounting suggestions and adjustments, and creates invoices for chargebacks and postage outside of the District; works closely with District Administrative Assistants to make appropriate budget adjustments and verifies expenses are for correct department division/subdivision.
17. Prepares District audit schedules and accounting reports; documents adjustments to account balances, detailing the transaction trail for audit purposes; participates in year-end closing and audit processes for all federal, state, and local grants, some restricted and special funds; reviews general

- ledger accounts and processes year-end closing entries; prepares financial analyses, financial statements, audit schedules, and other records for independent auditors.
18. Reviews and reconciles assigned proposed categorical reports prepared by program managers; assists preparer with changes; trains appropriate staff in accounting processes and procedures related to categorical reporting; recommends approval of reviewed or corrected reports to appropriate manager.
  19. Monitors, reviews, and corrects Associate Students of Sierra College (ASSC) and Student Center Fund budgets; processes year-end closing entries; maintains financial data for Federal and State tax returns; prepares Internal Revenue Service (IRS) Form 990 - Return of Organization Exempt from Income Tax; allocates Student Center Fund balances between four campuses.
  20. Prepares electronic filing for California Department of Tax and Fee Administration (CDTFA) Use Tax Quarterly Reporting (401-E Return); analyzes and reconciles accounts payable use tax liability and general ledger for invoices paid without sales tax.
  21. Assists auditors with the review of District financial records and transactions; implements regulations and reporting requirement changes into accounting practices; documents procedures to support changes.
  22. 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 applicable rules and regulations.
  23. 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).
  24. 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.
- Banking practices and procedures, including electronic banking.
- Federal, state, and local laws, codes, regulations, and procedures governing accounting transactions and financial reporting.
- 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, including spelling, grammar, punctuation, and vocabulary.

**Ability to:**

- Perform accounting duties supporting District operations, including, but not limited to, maintaining general ledgers, preparing financial statements, preparing account adjustments, developing, and implementing accounting controls, analyzing accounting data, and monitoring ongoing activity for grants and special programs.
- Prepare consolidated financial and variance reports, financial estimates and statements, and audit reports using spreadsheets and relational databases.
- Review, analyze, and interpret accounting data and transactions.
- 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 the District's Banner Enterprise Resource Planning (ERP) system.
- Maintain confidentiality of information.
- Complete complex arithmetic, algebraic, and statistical computations.
- Follow oral and written instructions.
- Communicate clearly and concisely, both orally and in writing.
- Provide onboarding support, general work training, guidance, supervision assistance, and directs activities of student 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**

- Associate Degree or two years of college in business administration, finance, accounting, or a related field.

**Experience**

- Three 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.

Board Approved: July 15, 2025