



Accountant I/II

Class Code:
408, 409

DEFINITION

Under general supervision (Accountant I) or direction (Accountant II) from an Accounting Supervisor, performs professional accounting duties related to cash and investment management, financial reporting, fixed assets, general and job cost accounting, year-end closing, and payroll administration; prepares a variety of schedules and analytical, statistical, and accounting reports for presentation to management and other end users; may exercise technical and/or functional oversight to accounting support staff; and performs related work as required.

DISTINGUISHING CHARACTERISTICS

Accountant I is the entry-level class in the professional Accountant series. Under general supervision, within a framework of established policies and procedures, incumbents learn and perform less complex and specialized professional accounting tasks. As experience and proficiency are gained, assignments become more varied and complex and the level of independent action increases within established guidelines. Assignments are given in specific terms and are subject to frequent review by a lead or Accounting Supervisor while in progress and upon completion, except where tasks are well defined by established standards, policies, and procedures. There is limited latitude for independent judgment and action in well-defined areas of work.

This classification is distinguished from the experienced, journey-level Accountant II class by the routine nature and limited complexity of work assignments and the level of supervision received. The Accountant I and II classifications are flexibly staffed. Upon recommendation of the immediate supervisor and approval by the department manager, incumbents in this class may advance to the Accountant II after a minimum of two (2) years at the first level and with demonstrated proficiency to meet the job requirements of the Accountant II classification.

Accountant II is the experienced, journey-level class in the professional Accountant series. Under direction, within a framework of established policies and procedures, incumbents are fully competent to perform the full range of assigned professional accounting tasks. Assignments are given in general terms and are subject to review upon completion by an Accounting Supervisor. There is significant latitude for independent judgment and action in well-defined areas of work.

This classification is distinguished from the advanced journey-level Senior Accountant class which is a lead position responsible for the efficient performance and accuracy of all work assigned to a functional unit of the Finance Division, performs more responsible and difficult accounting activities and provides supervision in a lead capacity to professional or para-professional accounting staff. This classification is further distinguished from the Accounting Supervisor class which is a supervisory class responsible for the completion of the most difficult and complex accounting work and the daily operation of the Accounting and Treasury Division.

TYPICAL DUTIES

TYPICAL EXAMPLES OF DUTIES MAY INCLUDE BUT ARE NOT LIMITED TO THE FOLLOWING:

- Provides cash and investment management support by recording and scheduling cash flows, and arranging for investment of available cash within parameters of the District's adopted investment policies; communicates with banking and investment representatives and reconciles and reports on cash and investment activity.
- Prepares schedules and worksheets related to leases, fixed asset accounting, insurance premium payments, and other reports as needed.
- Prepares journal entries and posts to the general ledger; reconciles general ledger accounts and prepares related reports; accounts for fixed assets and prepares related depreciation schedules; reviews account balances for accuracy and makes adjusting journal entries as needed; prepares financial statements in accordance with GASB.
- Inputs and retrieves financial information from a computerized accounting system; analyzes data and prepares various schedules, reports, and graphs using spreadsheet programs for presentation to management and other end users.
- Participates in the month end, fiscal year end, and calendar year end activities, such as: assists in the preparation of financial statements in accordance with GASB, prepares footnotes related to functional area, and prepares other financial reports with accuracy to meet all established deadlines.
- Performs payroll administration activities such as: reviews and processes bi-weekly payroll, prepares and reconciles periodic tax reports, updates and maintains employee pay and benefits records, researches taxability issues using appropriate sources, prepares retirement system reports, computes amounts payable to insurance providers, and answers employee and supervisor payroll related questions.
- Knows the current tax laws in regards to payroll, accounts payable, and accounts receivable and ensures that taxes are paid by due dates and other required reporting is compliant with deadlines; prepares 1099's and W2's with accuracy and meets all deadlines.
- Suggests business process and procedure changes to ensure efficiency and prevent redundancy.
- Keeps current with GASB rules and current accounting principles and practices.
- Assists external auditors in their review and analyses of District financial records by providing requested information and explaining financial procedures and practices.
- May provide technical or functional guidance within area of assignment to accounting support personnel.
- Performs other related work as required.

REQUIREMENTS

Any combination of education and experience that would likely provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the knowledge, skills, and abilities would be the equivalent of:

Education and Experience:

Possession of a Baccalaureate degree from an accredited college or university with a major in accounting, finance, business administration, or a related field; and

Accountant I: No work experience is required. Some experience in financial record keeping or professional accounting tasks is desirable.

Accountant II: Two (2) years of full-time experience equivalent to that of an Accountant I within the District.

Knowledge, Skills, and Abilities:

Knowledge of: generally accepted accounting principles and practices; governmental and utility accounting requirements (GASB); principles and practices of financial analysis and auditing; principles and procedures of budgetary preparation, control, and development; cash management techniques; payroll administration including pertinent laws governing wage and hour calculations, tax deductions, and related issues; public agency investment laws and limitations; modern office practices, methods, and computer equipment and applications related to the work, including word processing, database, and spreadsheet software.

Skill and Ability to: apply generally accepted accounting principles and practices according to GASB; compile and analyze data; critically think and suggest changes in business practices to promote efficiency and accuracy; interpret and explain computer generated financial and accounting reports; understand and apply relevant laws and regulations; proficiently utilize spreadsheet programs and financial management software applications; work independently and make sound judgments; maintain confidentiality; make arithmetic calculations with speed and accuracy; maintain detailed and accurate records; prepare clear and concise written reports; operate a 10-key calculator by touch; perform the essential functions of the job without causing harm to self or others; operate modern office equipment including computer equipment and specialized software applications programs; communicate clearly and concisely, both orally and in writing; establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Additional Requirements:

- Some positions may require a valid driver's license and have a satisfactory driving record.

Working Conditions/Physical Requirements:

The essential functions of this classification are performed in a controlled-temperature office and requires the ability to: sit for extended periods of time in front of a computer screen; use finger dexterity and hand strength to perform simple grasping and fine manipulation; use a telephone and operate a computer and other office equipment on a daily basis; speak and hear in person

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and on the phone; see sufficiently to perform assignments; and intermittently twist to reach equipment or supplies surrounding desk; and frequently lift or carry boxes of files and records weighing up to 20 pounds and occasionally up to 55 pounds.

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Approved: _____
Human Resources/Risk Manager