DEFINITION
Under supervision from an Accounting Supervisor and or an Accountant I/II, performs varied and responsible accounting clerical work in support of assignments in accounts receivable, job costing, payroll or accounts payable functions; utilizes a computerized financial management software system to process and maintain financial data and records; compiles, analyzes, reconciles and verifies general financial and statistical data; and performs related work as assigned.

DISTINGUISHING CHARACTERISTICS
Accounting Assistant I is the entry level accounting specialist classification. Under close supervision within a framework of established policies and procedures, incumbents learn and perform processes to maintain financial data and records related to assignments in payroll, accounts payable, accounts receivable, and/or job costing functions. Assignments are given in specific terms and are subject to frequent review while in progress and upon completion by an Accounting Supervisor and/or an Accountant I/II). There is limited latitude for independent judgment and action in well-defined areas of work.

This class is distinguished from the experienced Accounting Assistant II class by the routine nature and limited complexity of work assignments and the level of supervision received. The Accounting Assistant I and II classifications are flexibly staffed. Incumbents in this classification normally advance to an Accounting Assistant II after two (2) years at entry level and upon recommendation of the immediate supervisor and approval by the department manager and demonstrated proficiency to the meet the job requirements of the Accounting Assistant II classification.

Accounting Assistant II is the experienced accounting specialist classification. Under general supervision with a framework of established policies and procedures incumbents are fully competent, with a high level of accuracy, to perform the full range of processes to maintain financial data and records related to assignments in payroll, accounts payable, accounts receivable, and/or job costing functions. In addition the incumbents will assist an Accounting Supervisor or an Accountant I/II with simple research, data gathering projects or other simple assignments that support these positions but do not take on the responsibilities of these positions. Assignments are given in general terms and are subject to review upon completion by an Accounting Supervisor and/or an Accountant I/II. There is significant latitude for independent judgment and action in well-defined areas of work.

This classification is distinguished from the Accountant I/II classes which perform professional accounting duties related to budgeting, cash and investment management, financial reporting, rate analysis, fixed assets, general and job cost accounting, year end closing and payroll administration and may provide functional guidance to incumbents in this classification. This classification is further distinguished from general office support classes in that responsibilities specifically relate to general accounting functions.
TYPICAL DUTIES
TYPICAL EXAMPLES OF DUTIES MAY INCLUDE BUT ARE NOT LIMITED TO THE FOLLOWING:

In all functional assignments:

- Utilizes a computerized financial management software system to maintain and process financial data and records.
- Utilizes a computerized spreadsheet program for reporting, reconciling and analyzing data.
- Researches and summarizes a variety of financial and budget information to assist accounting and auditing staff.
- Prepares and verifies journal vouchers, ledger entries and varied records and reports.
- Performs a variety of general office support tasks such as: maintaining files; typing, proofreading, copying and collating work-related letters and forms; and answering and responding to telephone inquiries or routing calls as appropriate.
- Utilizes word processing software to create letters.
- Provides back up coverage to other Accounting Assistants assigned to support accounts receivable, job costing, payroll and/or accounts payable functions.
- Monitors for compliance with District administrative guidelines, collective bargaining agreements, compensation schedules and treatment plant shift agreements.
- Reconciles general ledger balance sheet accounts; follows up on discrepancies and prepares reconciling general journal entries.
- Reviews and reconciles bank statements to coincide with District cash records.
- Provides support for year-end activities; physical inventory, track and prepare accruals, the 1099 filing, sales and use tax filing and general data gathering.
- Provides suggestion for improvements in functional areas.
- Performs other related work as required.

In Job Costing and Accounts Receivable assignments:

- Performs accounts receivable activities including: prepares invoices; receives, verifies, enters and balances payments; prepares deposits; generates credit and debit memos; prepares and enters data to general journals and ledgers and runs reports.
- Review, calculate and process monthly rental agreements
- Processes job orders by reconciling deposits, verifies cost estimates and releases job orders for installation; initiates and releases standard meter installation job orders.
• Prepare and file annual report of lease information with Alameda County.

• Assigns job numbers and controls job orders; distributes labor, equipment and material costs; reconciles discrepancies in job order forms or computer reports and customer invoices.

• Maintains an active list of open jobs; generates list of open customer jobs for internal department review and to close out identified and approved customer jobs.

• Reviews, processes and tracks safety shoe allowances.

• Works with internal and external customers to resolve job costing or accounts receivable issues.

• Analyzes and prepares reconciliations and job cost closings on a monthly basis: reconciles monthly bank statement; reviews charges of individual jobs for accuracy and reasonableness; closes out job costs to appropriate income statement or balance sheet accounts; balances costs of closed jobs and accounts for job costs remaining open.

• Follows up on past due invoices, generating collection letters and phone calls; tracks collection efforts, writes off uncollectible accounts and submits to collection agency; reviews new bankruptcy notices received for past due accounts owed or written off.

**In Accounts Payable assignments:**

• Reviews and matches invoices, receiving reports and purchase orders to support request for payments and reconciles discrepancies; contacts purchasing or department staff regarding invoicing problems; and verifies that all approvals have been received prior to processing payment.

• Review and process invoices in compliance with current sales and use tax regulations.

• Reviews and processes request for checks, travel advances, expense reports, medical, dental and insurance carrier invoices in accordance with established administrative procedures and guidelines.

• Process weekly customer service refund check run.

• Review and maintain active and current purchase orders and contact personnel to close out stale purchase orders.

• Works with internal and external customers to resolve accounts payable issues.

• Processes weekly accounts payable check runs.

• Maintains address book data base of vendors and remit addresses that are shared with accounts receivable, purchasing and payroll.

• Assists with maintaining current W-9 records by mail or phone; monitors new vendor
invoices and monthly District Cal-Card statements requiring W-9 forms.

- Processes MCP allowance reimbursements; maintains report to track reimbursements by employee and expense type categories.

**In Payroll Time Entry assignments:**

- Performs time entry activities including: prepares time cards for entry into the payroll system by batch by processing and reviewing time cards in accordance with various work schedule administrative guidelines, the MOU, MCP and Water Treatment Plant Shift agreements

- Reviews and processes time cards on a daily and bi-weekly basis, researching and correcting discrepancies as required.

- Reviews and tracks unredeemed checks by preparing and mailing letters, preparing journal entries to reclaim funds, then contacting newspapers and preparing unredeemed notices for publishing in the newspapers.

- Processes daily, weekly and biweekly timecards at a job cost level of detail.

- Works closely with the Payroll Accountant processing time entry for biweekly payrolls.

- Reviews and balances time entry by batch for regular hours, overtime hours, standby pay and equipment time; identifies and resolves hours not equal to work schedule.

- Generates exception reports, utilizes Info-view and JD Edwards records and menus to reconcile discrepancies.

- Works with employees and supervisors to resolve payroll time entry issues.

**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:**

**Accounting Assistant I:** High school diploma or its equivalent and four (4) years of bookkeeping or financial record keeping experience in a computerized software system; college or business school course work in an appropriate curriculum may be substituted for required experience on an equivalent time basis to a maximum of two (2) years. Experience related to the initial area of assignment is desirable.

**Accounting Assistant II:** Two (2) years of experience and the demonstrated proficiency performing the duties of the Accounting Assistant I.

**Knowledge, Skills and Abilities:**

**Knowledge of:** financial and statistical record keeping and bookkeeping terminology, practices and procedures; business data processing principles as applied to financial record keeping;
standard office practices and procedures, including filing and the operation of standard office equipment; correct English usage, including spelling, grammar, vocabulary, and punctuation; common computer software applications, including word processing, spreadsheets, and database programs.

**Skill and Ability to:** prepare, audit, review, analyze, reconcile and maintain accounts receivable records and reports; audit, analyze, process and reconcile accounts payable documents and records; assist with financial and statistical record keeping activities; make arithmetic calculations accurately and rapidly; operate a calculator by touch; effectively use a computer to process large volumes of work with speed and accuracy; schedule and coordinate financial input for data processing; work independently and make sound judgments within established guidelines; understand and apply oral and written directions; maintain attention to detail and accuracy while meeting critical deadlines; maintain confidentiality; communicate effectively, both orally and in writing; establish and maintain effective working relationships with those contacted in the course of the work; and perform essential duties of the job without causing harm to self or others.

**Additional Requirements:**
- Must possess a valid California 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 with 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 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.

Revised: 07/12

Approved: [Signature]
Human Resources/Risk Manager