



## Accountant I/II

Class Code:  
408,409

### DEFINITION

Under direction from an Accounting Supervisor, performs 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; prepares a variety of budgets, 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 other related work as required.

### DISTINGUISHING CHARACTERISTICS

**Accountant I** is the entry level in the professional Accountant series. Under close to general direction 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 supervising accountant 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.

This class 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. Incumbents in this classification normally advance to an Accountant 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 meet the job requirements of the Accountant II classification.

**Accountant II** is the experienced, journey-level in the professional Accountant series. Under general 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 Accountant III 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 a centralized financial services function.

## **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.
- Participates in the preparation, review and presentation of operating and capital budgets; monitors expenditures after adoption and periodically reports on budget status; advises supervisors and managers on budgetary matters; 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.
- Assembles information needed to perform periodic rate analyses; updates overhead and fringe benefit costs, various fees and charges, contractual costs, material and supplies costs and other related matters. Performs payroll administration activities such as: reviewing and processing bi-weekly payroll, preparing and reconciling periodic tax reports, updating and maintaining employee pay and benefits records, researching taxability issues using appropriate sources, preparing retirement system reports, computing amounts payable to insurance providers and answering employee and supervisor payroll related questions.
- Performs retiree health reimbursement activities such as: reviewing and processing monthly reimbursements; updates and maintains retiree records; answers health reimbursement questions for retirees and management.
- 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.
- Performs financial and rate analysis studies as needed
- Assists external auditors in their review and analyses of District financial records by providing requested information and explaining financial procedures and practices.

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- 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.

**Accountant II:** Two (2) years of full time experience equivalent to that of an Accountant I with 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; basic computer principles relative to general, cost, payroll, accounts payable and managerial accounting; public agency investment laws and limitations.

**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; effectively use a personal computer and other standard office equipment; communicate effectively, both orally and in writing; establish and maintain effective working relationships with those contacted in the course of the work; and perform the essential functions of the job without causing harm to self or others.

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**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 in a 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: 08/13

Approved:   
Human Resources/Risk Manager