DEFINITION

Under general supervision, performs complex professional accounting duties in preparation of factual and analytical statements and/or reports; analyzes and evaluates detailed financial records; performs related duties as required.

CLASS CHARACTERISTICS

This single incumbent, non-supervisory class performs complex professional accounting support to the District, ensuring that day-to-day accounting and fiscal activities comply with accepted standards and appropriate laws and regulations. This position may perform some advanced functions in the absence of department supervisor, and may act in a lead capacity to Accounting Technicians. This class is distinguished from Accounting Supervisor in that the latter has supervisory responsibility for all accounting functions.

ESSENTIAL FUNCTIONS

Essential functions include, but are not limited to, the following:

▪ Prepares a variety of detailed accounting, statistical, and/or narrative financial statements or reports requiring complex analysis and interpretation of detailed source data; analyzes and reconciles general ledger and subsidiary accounts, including financial information detailing assets, liabilities, and net assets; prepares audit schedules, budget projections and analyses;

▪ Conducts and/or coordinates internal/external audits of financial records, rates, and charges; examines, analyzes, and verifies documents to ensure adherence to established internal controls and accepted professional standards;

▪ Ensures compliance with all applicable governmental accounting standards;

▪ Assists in the preparation and review of the annual operating and capital budget; researches, compiles, and analyzes financial data and department budget submittals; forecasts future expenditures based on past performance, current situation, and expected developments;

▪ Conducts complex research, interprets, and makes recommendations on accounting related debt and financial issues;

▪ Balances internal billing to projects against developer deposit; prepares journal entries for adjustments and project closing; creates invoices or issues refunds to developers as necessary;

▪ Invoices for property damages; creates journal entries for administration, equipment charges, and water loss; works with insurance companies to file claims;

▪ Performs bank account reconciliations, verifying accuracy of recorded transactions; prepares related work sheets, cash balances, proofs, and other schedules; reconciles other balance sheet accounts;
- Recommends and assists in the implementation of new or revised accounting systems, procedures, and records to ensure compliance with governmental accounting standards; may participate in the development of computerized programs for various accounting analyses; creates queries and reports using report writing software;
- Reviews payroll and accounts payable reports for accuracy before posting; may act in a lead capacity to Accounting Technicians; may perform payroll and accounts receivable/payable duties in the absence of the Accounting Technician;
- Makes complex or difficult adjusting entries affecting several subsystems of an accounting system; closes the District's financial records at the end of the accounting period; prepares a variety of related reports;
- Records fixed assets for depreciation; prepare journal entries for capital improvement program relating to acquisition and disposal of fixed assets; prepare fixed asset audit schedules and maintain fixed asset module within finance system;
- Compares internal billing to capital improvement project budget for overages;
- Assists in responding to public information requests;
- May rotate as Emergency Operations Center (EOC) finance representative in the absence of the Finance Manager or Accounting Supervisor;
- Operates copiers and a variety of office equipment;
- Performs duties in a professional manner and works well with others or in a team setting;
- Establishes and maintains cooperative working relationships with co-workers, outside agencies, and the public;
- Regular attendance and adherence to prescribed work schedule to conduct job responsibilities;
- Observes safe work practices and safety methods; performs other duties as assigned.

QUALIFICATIONS GUIDELINES

Knowledge, Skills, and Abilities

Knowledge of:
- Principles and practices of accounting and auditing, including fund and governmental accounting and budgeting;
- Business data processing applications related to accounting and budgeting, such as Microsoft Excel;
- Applicable federal, state, and local laws, regulations, and policies related to assigned work;
- Auditing and reconciliation principles and methods;
- Principles and practices of financial/statistical/comparative analysis techniques;
- Principles of payroll processing;
- General office procedures.

Ability to:
- Prepare a variety of financial statements, reports, reconciliations, and analyses;
- Apply and adapt established accounting principles and procedures to a variety of District accounting work;
- Analyze and review financial data to develop forecasts, trends, and analysis;
- Examine and verify financial documents and reports;
- Communicate effectively with the public and a variety of personnel; establish and maintain effective working relationships;
- Explain and apply policies and procedures; interpret and apply rules, regulations, legislation, and policies; make sound decisions within established guidelines;
- Understand and follow verbal and written directions; work independently;
- Perform mathematical computations;
- Operate a computer and use a variety of computer software; operate a calculator.

**Education & Experience**

Any combination of education or experience that would likely provide the necessary knowledge and abilities is qualifying. A typical way to obtain these knowledge and abilities would be: Graduation from a four-year college or university with a degree in Accounting or a related field, plus two years of professional accounting experience. Public agency accounting experience is desirable.

**Licenses, Certificates, and Special Requirements**

- None required; however, position-related certificates and licenses will be noted.

**PHYSICAL DEMANDS AND WORK ENVIRONMENT**

The physical demands and work environment described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Employees may be required to wear and/or use personal protective and other safety equipment. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit; talk or hear; use hands and fingers to grasp; and feel objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to stand or walk. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

Environment: Office environment. Frequently works in or around areas with minor amounts of dust. Some work done on ladders up to 4 feet above ground. Noise level is usually quiet.

*I have reviewed this Job Description with my Supervisor and agree with its contents.*

Employee Signature  
Date

Supervisor Signature  
Date
The specific statements shown in each section of this job description are not intended to be all-inclusive. They represent typical elements and criteria necessary to successfully perform the job.