



## Job Description

*Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job.*

<b>Job title</b>	Accountant III
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### **GENERAL PURPOSE**

Under general direction, performs complex professional accounting and financial analysis duties in the preparation and maintenance of financial records and reports for various District accounts and funds; organizes and participates in the development of lower-level professional and technical staff; provides sound professional recommendations for action; serves as department liaison to other District departments with respect to understanding accounting documents and financial reports; and performs related duties, as assigned.

### **DISTINGUISHING CHARACTERISTICS**

This is the advanced-level classification in the professional accounting series responsible for performing the most complex work assigned to the series. Incumbents regularly work on tasks which are varied and complex, requiring considerable discretion and independent judgment. Positions in the classification rely on experience and judgment to perform complex accounting and financial record-keeping functions. Assignments are given with general guidelines and incumbents are responsible for establishing objectives, timelines, and methods to complete assignments. Work is typically reviewed upon completion for soundness, appropriateness, and conformity to policy and requirements.

This class is distinguished from Financial Manager series by the latter's full management and supervisory authority in planning, organizing, and directing the full scope of operations within the division.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general direction from the Financial Manager. Exercises technical and functional direction over and provides training to lower-level staff.

### **TYPICAL DUTIES AND RESPONSIBILITIES**

*The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this position.*

- Provides complex professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs, including financial report development, and collection of revenues.
- Reconciles expenditure and revenue accounts; researches and analyzes transactions to resolve issues; prepares monthly and year-end journal vouchers for a wide variety of financial programs.
- Prepares analysis, spreadsheets, schedules, journal entries and reconciliations to produce accurate balances in cash, assets, liabilities, revenue, expenses, financial reports, and footnotes.
- Prepares monthly, quarterly, semi-annual, and annual reconciliations for a diverse range of bonds, certificates, financial institution accounts, and related financial instruments.
- Reviews service, work, and construction orders from a variety of funding sources for assigned projects; reviews all project closures for proper financial record keeping and reporting principles; conducts a quarterly review of refunds generated from closures and Work in Progress transactions for transfer journal entries.
- Coordinates and administers a wide variety of financial and accounting programs, including monitoring and maintenance of records of revenues, property tax levies, expenditures, and special funds; prepares accounting for annual tax levy; records remittance receipts for tax revenue and monitors special fund tax revenue balances.
- Prepares payment requisitions for debt service transfers, fees, and agreements, projects costs, and property taxes.
- Makes recommendations and calculates allocation of costs to improvement and assessment districts, District departments, and member agencies.
- Assists with annual audit, including preparing year-end account reconciliations, providing documentation to the auditors, and researching/answering auditor queries.
- Prepares tracking, reconciliations, and closures for grants.
- Observes and complies with all District and mandated safety rules, regulations, and protocols.
- Performs related duties as assigned.

## **REQUIRED QUALIFICATIONS**

### Knowledge of:

- Principles, practices, and methods of public and governmental accounting and financing, including program budgeting and auditing, and Generally Accepted Accounting Principles (GAAP).
- Principles, practices, and methods of cost accounting.
- Principles and practices of business organization and public administration.
- Principles and practices of property tax accounting.
- Methods and techniques of preparing financial reports.
- Functions, roles, and authorities of public agencies and special districts, including the role and responsibilities of a public governing boards.
- Federal, state, and local laws, codes, and regulations in assigned areas of responsibility.
- District and mandated safety rules, regulations, and protocols.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

### Ability to:

- Perform professional and specialized accounting tasks for assigned functional areas of responsibility.
- Effectively provide staff leadership and work direction.
- Assist in developing and implementing goals, objectives, practices, policies, procedures, and work standards.
- Analyze, interpret, summarize, and present administrative and technical information and data in an effective manner.
- Verify the accuracy of financial data and information.
- Ensure proper authorization and documentation for disbursements.
- Analyze, post, balance, and reconcile financial data and accounts.
- Perform mathematical, financial, and statistical computations.
- Prepare clear, complete, and concise financial statements and reports.
- Follow and apply oral and written work instructions.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies, and procedures, and standards relevant to work performed.

Eastern Municipal Water District

Job Title: Accountant III

Last Update: March 2020

- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Experience:

*Any combination of experience and education that provides the required knowledge and abilities is qualifying, along with the specific licenses/certifications as outlined below:*

- Five (5) years of progressively responsible professional accounting program experience.

Education:

- Equivalent to a bachelor's degree from an accredited college or university with major coursework in accounting, finance, business administration, or a related field.

Licenses/Certifications:

- None.

**PHYSICAL DEMANDS**

*The physical demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

### **WORK ENVIRONMENT**

*The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

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This job description has been reviewed and approved by all levels of management in cooperation with the union (if applicable):

<b>Approved by:</b>	<i>Board of Directors</i>
<b>Date adopted:</b>	<i>March 29, 2020</i>
<b>Date modified:</b>	
<b>FLSA determination:</b>	<i>Exempt</i>

**Job Description Acknowledgment**

*I have received, reviewed and fully understand the job description for Accountant III. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.*

*Employee Name (print):* \_\_\_\_\_ *Date:* \_\_\_\_\_

*Employee Number:* \_\_\_\_\_

*Employee Signature:* \_\_\_\_\_