

JOB DESCRIPTION

Accountant I Flex (C) – Job Code: 06027

Accountant II (C) – Job Code: 06028

GENERAL PURPOSE

Under direction, performs routine to complex professional accounting and financial analysis duties in the analysis, preparation and maintenance of financial records and reports for various District funds, companies accounts, and projects; areas of responsibility may include water and sewer sales, capital asset/project accounting, special funding district accounting, cash accounting, debt accounting, general accounting and other related financial areas; reconciles financial data; prepares journal entries; provides sound recommendations for action; serves as department liaison to other District departments and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

Incumbents of this class complete accounting and financial analysis assignments requiring the use of judgment and initiative to apply accounting and analysis theories, principles, terms and practices in the preparation and evaluation of fiscal records, transactions and reports, some of which are considered confidential.

This confidential class series is limited to positions allocated to departments where confidentiality is a requirement, such as Human Resources, Executive, and Finance departments.

Accountant I is the entry level class in the Accountant series. Initially under close supervision, incumbents perform the more routine duties while learning District policies, procedures, systems, accounting methods and requirements. As experience is gained, duties are performed under supervision that is more general.

Accountant II is the fully qualified level class in the Accountant series. Incumbents in this class are fully competent to independently perform a full range of assigned duties and are distinguished from those in the lower level classification of Accountant I by the extent of their knowledge, experience, and ability to make sound judgments in performing professional accounting and financial analysis duties and related complex assignments requiring extensive and specialized technical knowledge.

ESSENTIAL 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.

Reviews accounting documents to ensure accurate information and calculations; examines supporting documentation to establish proper authorization and conformance with

procedures, accounting and regulatory standards and requirements, agreements, and contracts; prepares and maintains general and subsidiary ledger accounting records involving a variety of transactions and accounts.

Prepares original and adjusting journal entries; performs reconciliations of general and subsidiary ledger accounts.

Provides guidance to lower-level professional and technical staff and other accounting staff in performing accounting tasks; works directly with staff from other departments to provide information and guidance, answers questions and resolves accounting issues and problems.

Assists with or performs the compilation and publishing of monthly and annual financial reports, supporting schedules and working papers including the Comprehensive Annual Financial Report, Single Audit and the State Controllers Report of Financial Transactions.

Prepares information, provides input and answers questions to support the annual independent audit or requirements of other District-supported audits, projects and efforts.

Performs related duties as assigned.

DESIRED MINIMUM QUALIFICATIONS

Knowledge of:

Principles, practices and terminology of general, fund and governmental accounting, including financial statement preparation and methods of financial control and reporting; budgeting principles and terminology; cost accounting methods and procedures; laws and regulations relating to the financial administration of public agencies; government and professional accounting standards; auditing principles and practices; operations and uses of standard spreadsheet software; principles and practices of business data processing, particularly related to the processing of accounting information and interpretation of input and output data.

Ability to:

Operate a computer and spreadsheet software; verify the accuracy of financial data and information; ensure proper authorization and documentation for disbursements; analyze, post, balance and reconcile financial data and accounts; interpret and apply government and professional accounting standards in work performed; perform complex mathematical calculations; prepare clear, concise and complete financial documents, statements and reports; make sound judgments within established guidelines; establish and maintain effective working relationships with those contacted in the course of work; follow and apply oral and written work instructions.

Training and Experience:

Accountant I: A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from an accredited college or university with a bachelor's degree in accounting or a closely related field; or an equivalent combination of training and experience. Proficiency in the use of personal computers and the use of spreadsheet software is required.

Accountant II: A typical way of obtaining the knowledge, skills and abilities outlined above is at least 12 months as an Accountant I or equivalent with Eastern Municipal Water District successfully performing a full range of assigned duties, or two years of progressively responsible professional accounting; or an equivalent combination of training and experience.

PHYSICAL AND MENTAL DEMANDS

The physical and mental 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.

Physical Demands

While performing the duties of this class, employees are regularly required to sit; talk or hear, in person and by telephone; use hands repetitively to operate finger, handle, or feel standard office equipment; and reach with hands and arms. Employees are frequently required to walk, stand, kneel and bend and lift up to 25 pounds.

Specific vision abilities required by this job include close vision and ability to adjust focus.

Mental Demands

While performing the duties of this class, employees are regularly required to use written and oral communication skills; read and interpret data, information and documents; analyze and solve problems; use math and mathematical reasoning; learn and apply new skills and information; perform highly detailed work on multiple, concurrent tasks; and interact with District staff and other organizations.

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 under typical office conditions, and the noise level is usually quiet.

FLSA DETERMINATION: Non-exempt

FLEX REQUIREMENTS
Accountant I (Flex)
Accountant II

LENGTH OF TIME REQUIRED

An Accountant I may advance or “flex” to the Accountant II class after 12 – 48 months of experience in the Accountant I class or equivalent.

PERFORMANCE RATING

The incumbent must receive an overall performance rating of “meets expectations” or better on their most recent annual performance evaluation in order to flex to the higher class.

COMMENTS

To flex to the Accountant II class, the Accountant I must demonstrate proficiency to perform the full range of duties described in the Accountant I/II job description, which includes having a thorough knowledge of their assigned functional areas, the ability to apply the principles and practices of the accounting and financial analysis disciplines to the District’s books and records, and the ability to work under limited supervision.