

**CLASS SPECIFICATION**  
**Accountant**

FLSA Status: Non-exempt  
EEOC Job Category: Professionals  
Union Representation: Represented

**GENERAL PURPOSE**

Under general supervision, performs professional accounting duties in the analysis, preparation and maintenance of financial records and reports for various District accounts and funds; performs related duties as assigned.

**DISTINGUISHING CHARACTERISTICS**

Accountants perform professional accounting and financial functions requiring a fundamental knowledge of the District's purchasing, accounts payable, revenue and accounts receivable processes and procedures. Incumbents are expected to perform these functions in an accurate, timely manner and exercise initiative in resolving problems related to these functions by referring to District and State policies and procedures and knowledge gained through experience. Incumbents perform other accounting related duties as assigned.

Accountant is distinguished from Senior Accountant in that employees in the latter class work with greater independence and perform more complex accounting and analyses of greater significance and impact on the operations and management of the District.

**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 class.

1. Performs routine to moderate technical accounting work in the administration and maintenance of assigned fund and accounts; balances and reconciles accounts against the general ledger; monitors and prepares periodic reports on assigned funds and expenditures; detects and resolves discrepancies in accounts and financial reports; develops standard and non-standard reports and statements; as assigned, initiates draw-down for federal and state grant monies to reimburse District departments; conducts expenditure analysis and audits to ensure full reimbursement to the District costs in connection with special fund expenditures
2. Reviews accounting documents to ensure accurate information and calculations and makes original and correcting journal entries; examines supporting documentation for accuracy and completeness and to ensure proper authorizations; prepares and maintains general ledger and subsidiary accounting records involving fixed asset and other special accounts; enters capital item purchases into the fixed asset inventory file; deletes items removed from inventory through surplus sale, trade-in or loss; reconciles capital purchases to fixed asset inventories; conducts or coordinates periodic physical inventory audits.

3. Reconciles trust accounts; transfers open trust items to revenue in a timely manner; prepares trust transfers and/or refund checks; prepares trust audits; completes requisitions for payment of trust principal; processes deposits and disbursements from specialized trust funds and processes journal vouchers to transfer funds between revenue and trust accounts.
4. May review and participate in day-to-day accounting and bookkeeping operations in District including: assisting cashiers in verifying their cash banks, preparing journal vouchers, approving student refunds and petty cash checks, setting up accounting books and subsidiary records and providing technical direction to other accounting support staff.
5. Participates in the District's year-end closing and audit processes; reviews various reports during closing process and identifies errors; performs complex calculations and prepares assigned month and year end journal entries; reconciles account/fund balances to the general ledger; prepares monthly closing check lists for general ledger accounts; performs financial and other analyses requested by auditors.
6. Prepares routine accounting-related statistical, financial, or operational reports as assigned.
7. Routinely accesses and utilizes a personal computer using standard business software including word processing, spreadsheet, and accounting software.
8. Files documents and records; maintains confidentiality and security of sensitive information.

#### **OTHER DUTIES**

1. Performs a variety of special projects and analyses as assigned.
2. Coordinates activities with representatives of other divisions, bank and vendor representatives and governmental agencies in the course of completing work assignments.
3. May provide lead work direction and guidance to other accounting support and administrative staff providing assistance on assigned projects.

#### **QUALIFICATIONS**

##### **Knowledge of:**

1. Principles, practices and terminology of general accounting, including financial statement preparation and methods of financial control and reporting.
2. Basic cost and project accounting methods and procedures.
3. Methods, practices, documents and terminology used in financial recordkeeping.
4. Federal, state and local laws, regulations and court decisions applicable to assigned areas of responsibility.
5. Auditing principles and practices.
6. Operations and requirements of the District's enterprise financial system.

7. Uses of spreadsheets and other standard financial and business software.
8. Standard office procedures and practices.

**Ability to:**

1. Operate a computer and spreadsheet software.
2. Verify the accuracy of financial data and information.
3. Ensure proper authorization and documentation for disbursements.
4. Analyze, post, balance and reconcile complex financial data and accounts.
5. Work effectively and courteously with District staff, representatives of other agencies, bank representatives, vendors and others encountered in the course of work.
6. Collect, evaluate and interpret data, either in statistical or narrative form.
7. Analyze, interpret, explain and apply relevant laws, regulations, ordinances and fiscal policies and procedures to other District staff.
8. Prepare clear, concise and comprehensive financial documents, statements and reports and other documents involving technical financial data in a manner appropriate to the audience.
9. Present conclusions and recommendations clearly, logically and persuasively.
10. Maintain files, records and documentation.
11. Establish and maintain effective working relationships with District managers and staff, representatives of other governmental agencies, the public and others encountered in the course of work.

**Training and Experience:**

A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from a four-year college or university with a major in accounting or a closely related field; and at least two years of increasingly responsible professional accounting experience; or an equivalent combination of training and experience.

**Licenses; Certificates; Special Requirements:**

None.

**PHYSICAL AND MENTAL DEMANDS**

The physical and mental demands described here are representative of those that must be met by an employee 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 job, employees are regularly required to sit; talk or hear, in person and by telephone; use hands repetitively to finger, handle, feel and operate personal computers and other standard office equipment; and reach with hands and arms. Employees are frequently required to walk and stand and occasionally lift up to 10 pounds.

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

**Mental Demands**

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

**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.