



# Ross Valley Sanitary District

## Accountant I/II

### **DEFINITION**

Under general direction of the Finance Supervisor, this position performs professional and technical work of a confidential nature in the areas of payroll administration, general accounting, public employee retirement (CalPERS) reporting, and workers' compensation pay integration. This position assists with the day-to-day accounting and financial operations of the District, including accounts payable functions, bank reconciliations and deposits, maintenance of accounting and payroll records, and other tasks as assigned.

### **DISTINGUISHING CHARACTERISTICS**

#### **Accountant I**

This is the entry level in the Accountant series. Positions in this class typically have limited related work experience and work under general supervision while learning job tasks. The Accountant I is distinguished from the II level by the performance of less than the full range of duties assigned to the II level. Incumbents work under general supervision while learning job tasks, progressing to direction as procedures and process of assigned area of responsibility are learned.

#### **Accountant II**

This is the journey level class in the Accountant series and is distinguished from the I level by the ability to perform the full range of duties assigned with only occasional instruction or assistance as unusual or unique situations arise. Positions in this class are flexibly staffed and are normally filled by advancement from the I level once the incumbent has met the minimum qualifications, demonstrated an ability to perform the full scope of work independently, and meets performance standards.

This class is distinguished from the Senior Accountant in that the latter performs the most difficult and responsible types of duties assigned to classes within the series which may include providing technical and functional supervision over others.

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## **SUPERVISION RECEIVED AND EXERCISED**

Receives functional and technical supervision from the Finance Supervisor or other professional or supervisory class as assigned. There are no direct reports.

## **ESSENTIAL DUTIES AND RESPONSIBILITIES**

The following list provides examples of the most typical duties for positions in this job class. Individual responsibilities may not include all of the examples listed, nor does the list include all of the work that may be assigned to positions in this job class.

- Manage, prepare, process and maintain records for bi-weekly payroll; prepare quarterly and annual tax reports and returns; confirm compliance with applicable Federal, State, and local law, rules, and regulations.
- Prepare and maintain a variety of ledgers, reports, and schedules; process accounts receivables/payables, prepare bank deposits, credit card and bank account reconciliations, and purchase orders and other accounting processes and activities as needed.
- Examine and explore technical transactions to resolve questions and confirm data; guarantee fiscal accountability and fund integrity for transaction and supporting documentation.
- Interpret, explain, and apply general and governmental accounting/auditing principles and procedures, laws, and regulations affecting the financial operations of special districts; provide guidance to other staff in District administrative processes and procedures.
- Assist internal and external customers, provide information that may require judgment and discretion as well as interpretation of policies and procedures, request assistance for unusual situations or requests.
- Assist with closing of year-end books in preparation for annual audit, including the coordination of audit schedules and reports for external auditors, and supporting the Finance Supervisor and the Administrative Services Manager during the annual audit process.
- Assist with preparation of a variety of financial statements and reports, including the State Controller's Financial Transactions Report, Government Compensation report, and Annual Comprehensive Financial Report (ACFR).
- Submit retirement contributions to CalPERS (California Public Employee Retirement System).

- Submit contribution reports for 457 deferred compensation plans.
- Assist the Finance Supervisor with sewer service charge billings.
- Process payroll, employment tax, retirement and other benefit payments.
- Prepare and distribute annual W-2 statements.
- Perform supportive analysis, and review data and narrative in support of the preparation of financial reports, auditing processes, budgeting activities, debt service administration, and other fiscal and accounting functions as assigned.
- Conduct analytical studies of administrative and operational activities including fiscal operations, budget preparation and control, and office equipment lease management.
- Use a variety of systems including MS Office, SharePoint, Adobe and financial software products to research and gather information, input and analyze data for a variety of sources and complete forms and reports.
- Research and assemble information; verify that information or data is complete, accurate, and consistent, and provide analyses for reports.
- Implement and maintain accurate recordkeeping practices and systems, and maintain orderly working files (electronic and hardcopy).
- Provide support and coverage for other finance and administrative staff when needed.
- Perform other duties as required.

## **REQUIREMENTS – Accountant I**

### **Knowledge**

- Principles and practices of generally accepted accounting principles and practices including governmental accounting standards, board standards, and grant guidelines.
- Practices, methods, and terminology used in financial and statistical record keeping.
- Principles and practices of analytical research.
- Principles and practices of customer service and problem resolution techniques.
- Effective use of the English language, vocabulary, spelling, grammar, and punctuation; letter and report preparation.
- Effective use of standard office equipment and software to prepare documents, correspondence, reports, schedules, data management, and information and records management.

### **Skills and Abilities**

- Collect, compile, analyze and summarize written and statistical information and data.
- Prepare clear and concise technical and administrative reports.
- Learn to apply accounting principles to accounting transactions and financial reports.
- Examine and verify a wide variety of financial documents and reports.

- Research and compile technical and statistical information.
- Maintain confidentiality of a wide range of sensitive information.
- Communicate clearly and effectively in English, both orally and in writing.
- Read, understand, and interpret documents, job-related policies, and procedures.
- Proficiently use office equipment, Microsoft Office software, and other information systems as required.
- Establish and maintain cooperative relations with those contacted during the course of work.
- Strong organizational skills with the ability to multi-task and prioritize effectively.
- Attention to detail, problem solving, and intermediate-level project coordination skills.
- Read and interpret documents and administer one or more small programs.
- Write reports, correspondence and procedures.
- Handle complicated, sensitive situations with tact, discretion, and good judgment.
- Conduct District business in a professional and diplomatic manner.
- Use initiative, independent judgment, tact, and discretion, particularly when dealing with the public, District staff, management, and members of the Board of Directors.

#### **Interpersonal Skills**

- Collaborative problem identification and solution development.
- Communication that maintains productive working relationships and facilitates a useful exchange of information.
- Ability to diffuse situations of conflict with grace and demeanor.

#### **MINIMUM QUALIFICATIONS**

##### **Education, Training, and Experience**

Any combination of education and experience that provides the knowledge, skills, and abilities required for this position. A typical way of obtaining the required qualifications is to possess the equivalent of:

- Associate degree or higher (or equivalent) with major coursework in accounting, bookkeeping, or a field related to the work.
- Two years of increasingly responsible technical experience in the areas of payroll and/or accounting.
- Experience working in public agencies is desirable.

#### **REQUIREMENTS – Accountant II**

In addition to the qualifications of the Accountant I, the Accountant II will have two years of

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increasingly responsible experience in the areas of payroll administration, accounting, finance and budgeting similar to Accountant I, including:

### **Knowledge**

- Principles and practices of governmental accounting, auditing, and financial reporting including generally accepted accounting principles, governmental accounting standards, board standards, and grant guidelines.
- Pertinent local, State and Federal laws, rules and regulations, as they relate to accounting, auditing, grants and human resources administration.
- Principles, methods, and best practice for project, contract, and records management.
- Standard and advanced business arithmetic as applied to accounting, fiscal operations and financial analysis.

### **Skills and Abilities**

- Prepare, and maintain, financial and accounting records, maintain accurate calculations, interpret and analyze financial and statistical data.
- Independently apply accounting principles accounting transactions and financial reports.
- Perform difficult and responsible professional and technical work involving financial and related statistics record keeping.
- Monitor accounting activities relative to compliance with local, State, and Federal requirements and professional standards.
- Present information and respond to requests from staff, department managers, other government agency representatives, and the public.
- Capable of independent, critical thinking.

### **Licensing, Certification and Registration**

Possession of the following licensures, certifications, and/or registrations:

- Must possess a valid California Driver's License Class "C", have a satisfactory driving record, and continue to meet District's insurance company's driving standards.

Failure to maintain these standards may result in loss of employment.

### **PHYSICAL WORKING CONDITIONS**

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

Positions in this class typically require:

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Prolonged sitting, standing, walking, reaching, twisting, turning, kneeling, bending, squatting, and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in preparing statistical reports and data using a keyboard.

Additionally, the position requires near and far vision in reading correspondence, statistical data and using a computer keyboard to enter and retrieve data. Acute hearing is required when providing telephone and personal service. Ability to lift, drag, and push files, paper, and documents weighing up to 25 pounds is required.

The noise level in the work environment is quiet to moderate. Position may require overtime work on an as-needed basis.

**Pre-employment Requirements**

A pre-employment drug test and physical examination are required.

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|--------------------|--------------------------------------------------|
| FLSA Status:       | Non-Exempt                                       |
| Employment Status: | Unrepresented                                    |
| Approved by:       | Ross Valley Sanitary District Board of Directors |
| Approval Date:     | September 18, 2019                               |
| Revised Date:      | July 10, 2023                                    |