

MONTEREY PENINSULA WATER MANAGEMENT DISTRICT

ACCOUNTANT

Salary Range 30: \$5,486 - \$6,595 per month

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

DEFINITION

To perform professional level accounting and financial duties within the Administrative Services Department including cost allocation, financial reports, account analysis and reconciliation; to maintain a variety of accounts, general ledgers and financial records; to assist with the preparation of the District's annual budget; and to ensure reporting requirements are in compliance with Generally Accepted Accounting Principles (GAAP).

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from the Chief Financial Officer (CFO).

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS

The following duties are typical for positions in this classification. Any single position may not perform all of these duties and/or may perform similar related duties not listed here:

Essential Functions:

1. Provide responsible professional and technical assistance to the CFO and other members of the District, as well as implementation of the District's financial, auditing and accounting processes.
2. Ensure the integrity of the general ledger, including the evaluation and analysis of transactions, and preparation of accurate and timely financial analyses and reports.
3. Perform the routine monthly and annual closing of the general ledger.
4. Assist in preparation of the District's annual budget and mid-year budget adjustments; prepare cash flow and expenditure projections, as needed.
5. Prepare monthly and annual financial reports for the District's divisions; prepare statistical financial reports; enter updated information into the data base and maintain accurate financial records; prepare financial reports from data files.
6. Assist in preparation of the annual financial statements and notes, such as the preparation of the Comprehensive Annual Financial Report, quarterly reports, including Federal and State tax returns, and unemployment reports.
7. Serve as a financial resource to the various divisions or the CFO; provide information regarding a variety of accounts, revenues, and expenditures.
8. Assist divisions in the proper classification of revenues and expenditures.
9. Maintain and reconcile a variety of ledgers, reports and account records; examine and correct accounting transactions to ensure accuracy.

MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
Accountant (Continued)

10. Monitor implemented District policies related to accounts payable, accounts receivable, general ledger, and fixed assets, to insure compliance is maintained. Perform follow-up procedures when compliance is not maintained.
11. Provide technical assistance and training to District staff in matters related to financial accounting.
12. Monitor and balance various accounts verifying availability of funds and classification of expenditures; research and analyze transactions to resolve problems.
13. Assist in conducting audits; prepare schedules and assist auditors in all phases of the audit process; provide necessary reports and answer questions as needed.
14. Prepare monthly financial statements for the Reclamation Project.
15. Input water meter readings and process billing for the reclamation projects.
16. Recommend and implement changes in accounting and auditing systems and procedures.
17. Recommend and prepare journal entries to record revenues, transfers, payments, and correct expenditures.
18. Prepare monthly bank reconciliation of all District bank accounts.
19. Perform a variety of duties in the areas of purchasing and payroll; ensure proper authorization on purchase orders and invoices; prepare checks as necessary and appropriate.
20. Keep immediate supervisor accurately informed of work progress, including present and potential problems. Make suggestions for new or improved methods of addressing such problems.
21. Perform related duties and responsibilities as required.

QUALIFICATIONS

Knowledge of:

Operations, services and activities of a general accounting and finance program.
Generally accepted accounting principles and procedures.
Principles and practices of budgeting.
Principles and practices of financial auditing.
Fund accounting and cost allocation.
Accounts payable and accounts receivable.
Auditing procedures and processes.
Advanced modern office methods, practices, procedures, and computer equipment.
Advanced mathematical principles.
Financial research and report preparation methods and techniques.
Laws regulating public finance and fiscal operations.
Automated accounting and financial management systems.
Pertinent Federal, State and local codes, laws and regulations.

Ability to:

Perform a variety of professional accounting and financial analysis functions.
Develop and implement accounting system modifications.
Analyze and interpret complex financial and accounting records.

MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
Accountant (Continued)

Prepare a variety of complex financial statements, reports and analyses.
Utilize computer equipment and software to produce complex reports, informational items, tracking systems and related documents.
Examine and verify a wide variety of financial documents and reports.
Reconcile and adjust financial statements with the general ledger.
Perform mathematical calculations with speed and accuracy.
Operate a variety of office equipment including 10-key calculator and computer.
Interpret and apply applicable Federal, State and local laws, codes and regulations.
Participate in budget development.
Work independently in the absence of supervisors.
Communicate clearly and concisely, both orally and in writing.
Establish and maintain cooperative working relationships with those contacted in the course of work.
Maintain physical condition appropriate to the performance of assigned duties and responsibilities.

Experience and Training Guidelines — *Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

Experience

Two years of increasingly responsible professional accounting experience, preferably in a government or fund-based accounting setting.

Training

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting.

License or Certificate:

Possession of, or ability to obtain, an appropriate, valid driver's license.

WORKING CONDITIONS

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environmental Conditions:

Office environment; work closely with others and work alone; exposure to computer screens.

Physical Conditions:

Essential and marginal functions may require maintaining physical condition necessary for sitting, standing or walking for prolonged periods of time; operating computer keyboard and calculator; use of both hands and fingers; repetitive motion using computer devices; speaking and hearing to exchange information.

Vision:

See in the normal visual range with or without correction; vision sufficient to read small print, computer screens and other printed documents; specific vision abilities required by this job include close vision and depth perception.

Hearing:

Hear in the normal audio range with or without correction.