
Mt. View Sanitary District

Policies and Procedures Manual

POLICY TITLE: Accounting Technician

POLICY NUMBER: 2415

JUNE 2015

FLSA: NON-EXEMPT

ACCOUNTING TECHNICIAN

DEFINITION

Under general supervision, performs a variety of technical accounting support duties in the preparation, maintenance, and processing of accounting records and transactions, including accounts payable, accounts receivable, and payroll, in addition to balancing and maintaining accounting, financial, and statistical records; and performs related work as required. Provides administrative assistance (front desk/receptions) when needed to cover absences or high volume periods.

SUPERVISION RECEIVED AND EXERCISED

Receives direct or general supervision from the Office Administrator. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

This is the journey-level class that performs the full range of technical work in all accounting areas, in addition to performing a variety of record keeping, reconciliation and report preparation activities. The work requires application of policies, procedures and regulations. This class is distinguished from the Administrative Assistant by the technical knowledge of accounting support terminology, processes, and procedures. This class is distinguished from the Office Administrator classification in that the latter has full management and supervisory authority in planning, organizing, and directing the full scope of operations within the department.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

When performing the payroll processing assignment:

- Processes, calculates, and maintains records of a variety of payroll actions received via personnel action forms, including new employee, overtime hours, incentive and/or premium pay, retroactive pay, benefits withholdings, wage garnishments, and final paychecks based on appropriate provisions; maintains employee records for voluntary and non-voluntary deductions; prepares reports and payments for various tax, financial, and insurance organizations.

- Produces, prepares and maintains all pertinent and confidential payroll and related reports; and provides such reports and various other payroll-related information to departments and outside agencies and, as requested to others within the restrictions of law.
- Calculates and prepares payments for employee insurances, retirement, taxes and other employee deductions and benefits.
- Keeps current on Federal and State labor laws and regulations that affect payroll and makes necessary changes as they relate to federal and state withholdings.
- Prepares and distributes payroll tax forms such as W2's and 1099's on an annual basis as well as other forms and reports required by law.
- Answers any questions or concerns employees may have regarding paychecks.

When performing the accounts receivable assignment:

- Calculates annual user service charges for commercial customers; maintains and updates commercial accounts; posts water meter readings.
- Receives and balances all incoming payments to the District; allocates revenue to proper cost accounts; posts revenue; prepares bank deposits and journal entries.
- Coordinates unit activities with county and other government agencies, title companies, engineers, and other agencies on matters related to parcels, liens, assessments, and taxes; processes and updates records on property transfers and splits; issues permits; maintains records and reports of activities.
- Assists with collection of delinquent accounts; prepare past due notices and monitors collections.
- Reconciles accounts receivable balances to the general ledger; audits and reconciles cleared checks with bank statements; and ensures that correct postings were entered on cash flow statements.

When performing the accounts payable assignment:

- Processes and maintains accounts payable records, including adding new vendor accounts, maintaining vendor numbers, and information.
- Reviews invoices and reports for accuracy and appropriate authorization; ensures that funds are budgeted and available and prepares documentation for payment; enters and verifies data into the automated accounts payable system to produce payment.
- Posts encumbrances and expenditures to various accounts; reconciles accounts; and prepares general ledger entries.
- Prepares and distributes 1099 forms on an annual basis as well as other forms and reports required by law.
- Receives vendor inquiries via telephone, fax or mail; and resolves any issues, problems or requests.

When performing all assignments:

- Maintains a variety of ledgers, registers, and journals according to established accounting policies and procedures; reconciles transactions and account statements; records changes and resolves differences; maintains the accuracy of accounting and financial records.
- Verifies, posts, and records a variety of financial transactions; prepares and maintains databases, records, and a variety of periodic and special financial, accounting, and statistical reports; generates reports by computer and balances them appropriately.
- Analyzes and reconciles expenditure and revenue accounts, including bond accounts and reconciliation of bond statements to the general ledger, and reconciliation of bank statements to the general ledger; prepares and analyzes reports and statements for review.
- Generates and assists in the preparation of monthly, quarterly, and year-end financial, summary, and technical reports.
- Assists in the coordination of the annual audits and assumes a lead role as needed.

- Assists customers, vendors, departments, and employees by providing answers and information regarding specific account information, discrepancies, general accounting procedures, and/or department specific issues and problems; researches issues regarding specific transactions; and updates related files and departments on action items.
- Maintains the Petty Cash fund.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Terminology and practices of financial and accounting document processing and record keeping, including payroll, accounts payable, and accounts receivable.
- Basic principles and practices of fund accounting and public agency budgeting.
- Standard office practices and procedures, including the use of standard office equipment.
- Computer applications related to the work, including word processing and spreadsheet applications.
- Records management principles and practices.
- Business arithmetic and statistical techniques.
- Cash handling and banking procedures.
- Modern office practices, methods, and computer equipment and computer applications related to work.
- English usage, spelling, vocabulary, grammar, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- Business letter writing and the standard format for reports and correspondence.

Ability to:

- Perform detailed and technical accounting and financial support work.
- Review payroll, accounting, and other financial documents for completeness and accuracy.
- Respond to and effectively prioritize multiple phone calls and other requests for service.
- Make accurate arithmetic, financial, and statistical computations.
- Review, post, balance, reconcile, and maintain accurate and confidential payroll and accounting records.
- Interpret, apply, explain, and ensure compliance with applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
- Assists in establishing and maintains a variety of filing, record keeping, and tracking systems.
- Understand and follow oral and written instructions.
- Organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.
- Work in a team environment as a contributing team member.

Education and Experience:

Any combination of training and experience which would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to graduation from high school, supplemented by coursework related to bookkeeping, basic accounting and/or related computer applications and two (2) years of experience in processing financial documents, maintaining financial or accounting records, or billing and collections.

Licenses and Certifications:

- Must possess and maintain a valid Class C California driver's license. Must continue to meet all of the provisions of the District to be insured with the terms and conditions of the District's insurance program as condition of employment.

PHYSICAL DEMANDS

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, before groups, 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 weighing up to 25 pounds.

ENVIRONMENTAL ELEMENTS

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 and contractors in interpreting and enforcing District policies and procedures.