



Tuolumne Utilities District  
Job Description  
**Accounting Assistant**

POSITION:	Accounting Assistant	DEPARTMENT:	Finance
REPORTS TO:	Finance Director	DATE PREPARED:	August 2013
PAY RANGE:	40		
INCUMBENT:			

**GENERAL PURPOSE**

Under general supervision of the Finance Director, performs a variety of technical accounting support and administrative duties in the preparation, processing and maintenance of accounting and financial records; functional areas of responsibility include accounts payable, accounts receivable and payroll; maintains a variety of accounting files and records; and performs related duties as assigned.

**DISTINGUISHING CHARACTERISTICS**

The Accounting Assistant is the entry level into the technical accounting series and incumbents are responsible for performing duties in the preparation, administration and maintenance of District accounts payable, accounts receivable, payroll and other accounting transactions and records, ensuring that these functions are carried out in an accurate, timely manner in accordance with legal requirements and sound financial management principles and practices.

**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.*

- Performs a variety of technical accounting support and administrative duties in the preparation, processing and maintenance of accounting and financial records; areas of responsibility include accounts payable, accounts receivable and payroll.
- Performs payroll, accounts receivable and accounts payable tasks as required for coverage of departmental functions.
- Processes invoices for payment in accordance with District policies and procedures; maintains files, pay requests and related documents. Reviews accounts payable payment documentation and supporting materials to be complete and accurate; reviews and processes check requests; investigates and resolves accounts payable problems and unusual situations.
- Participates in developing accounts payable and other similar procedures; prepares month end journal entries and assigned account reconciliations and reconciles weekly processes.
- Prepares invoices for specialized service areas including property damage, retiree insurance, lease agreements, permits, construction orders and service orders; ensures that the invoicing practice is consistent with program requirements.
- Performs duties in support of payroll operations; enters maintenance changes such as direct deposit, tax withholdings, and deductions into the payroll system; ensures timecards submitted are accurate and contacts appropriate timekeeping staff to rectify errors; generates and distributes payroll related reports; prepares and reconciles payroll report entries.

- Assists with the storage and archiving of accounting records in accordance with established records retention schedules.
- Prepares original and adjusting journal entries; performs reconciliations of general ledger, journal, subsidiary accounts, invoices and other accounting transaction reports; supporting schedules and reports for financial statements.
- Maintains and reviews fixed asset accounts; prepares journal entries for the acquisition and disposal of fixed assets; determines appropriate schedules and calculates and prepares journal entries for fixed asset depreciation; reconciles fixed to accounting records monthly.
- Assists in compiling annual financial reports, supporting schedules and working papers.
- Performs related duties as assigned.

## **DESIRED MINIMUM QUALIFICATIONS**

### **Knowledge of:**

Principles, practices and terminology of cash receipting, purchasing, accounts payable processing and related financial transactions; principles and practices of customer service; practices and procedures of governmental budgeting and accounting; methods, practices, documents and terminology used in processing accounting transactions and in financial record keeping; fundamental accounting and internal control policies and procedures; general, fund and governmental accounting, including financial statement preparation and methods of financial control and reporting; budgeting principles and terminology; government and professional accounting standards; auditing principles and practices; operations and uses of standard spreadsheet software; standard office practices and procedures; and principles and practices of sound business communication

### **Ability to:**

Operate a computer and spreadsheet software; verify the accuracy of financial data and information; organize and set priorities; make sound independent judgments within established guidelines; make calculations and tabulations and review fiscal and related documents accurately and rapidly; follow and apply written and oral instructions; communicate effectively, orally and in writing; prepare clear and accurate financial records and reports; handle tactfully and effectively sensitive customer relations situations and defuse situations that are highly volatile; establish and maintain effective working relationships with those contacted in the course of work.

## **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, both in person and by telephone; and use hands repetitively to operate, finger, handle or feel office equipment; and reach with hands and arms. Employees are occasionally required to stand and walk; stoop, kneel, or bend; and lift up to 25 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, employees 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; perform highly detailed work on multiple, concurrent tasks; and interact with District 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.

## **TRAINING AND EXPERIENCE**

At least two years of responsible professional accounting experience which has included responsibilities in a variety of accounting functions, or the equivalence in education and experience. Proficiency in the use of personal computers and the use of spreadsheet software is required.

Must possess a valid California driver's license, have a satisfactory driving record, and be insurable by the District to operate District vehicles.

### Work Hours:

Flexible schedule between 7:00 a.m. to 4:30 p.m., Monday through Friday. Subject to change, as required to meet the needs of the District. Must be willing to work overtime and/or alternate schedule when required. May be called in during non-business hours to assist with emergencies.