



Fremont Union High School District

Position: Accountant

Department/Site:	Business Services	Range:	118
Reports to/ Evaluated by:	Business Administrator	Work Year:	245
		Months:	12

Summary of Basic Functions & Responsibilities

Under the supervision of a Business Administrator, develops, prepares, and participates in maintaining a complete set of financial records. Participates in and may oversee processing complex accounting transactions, preparing adjustments to sub-ledgers and ledgers, and oversees and performs reconciliation, reporting, and auditing of general ledger financial information. Prepares accurate and timely financial and statistical reporting from District-wide and program-based accounting systems. Understands and works effectively with people of differing cultures.

Essential Duties & Responsibilities

Incumbents may perform any combination of the essential functions shown below. This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this classification, but is intended to accurately reflect the principal job elements.

The specific assignment will include one or all of these areas: budget administration, managerial (cost, projects) or financial accounting.

- Performs professional accounting work and directs other personnel in accordance with Generally Accepted Accounting Principles (GAAP).
- Maintains a complete set of records of financial transactions by overseeing, reviewing, and entering transaction details onto an established financial accounting system. Classifies, codes and consolidates charges, rates and related financial information to either municipal or double-entry accounting system.
- Reviews and posts journal entries for disbursements, receipts and adjustments. Reconciles a variety of accounts such as but not limited to cash, fixed assets, inventory, accounts payable, accounts receivable, reimbursements due, capital projects, and payroll, to the general ledger.
- Audits business office financial transaction as necessary, including, but not limited to, accounts payable, accounts receivable, journal entries, etc.
- Reconciles Bank Statements as well as manages weekly deposits for all District accounts.
- Reconciles financial information for grant and/or categorically funded programs and converts to other record formats such as those used by external agencies.
- In conjunction with the Fiscal Coordinator, file quarterly Program Grant Management System (PGMS) claims.
- Works with the Perkins Coordinator in the preparation of budget revision on an annual and possibly quarterly basis.
- Works with Program Managers and Federal agencies to prepare quarterly and annual reports for Medi-Cal Billing Program.
- Monitors fund balances and produces variance reports to inform program directors of financial performance. Ensures that revenues are recorded and expenses managed on a timely basis. Prepares cash and expense flow statements.

- Maintains charts of accounts and other fiscal information, files, and records relating to categorical, grant, and mandated programs. Orients and trains program professionals in required data for categorical and grant reporting.
- Develops expertise in the automated accounting and general ledger system including data reporting applications and special provisions.
- Supports the budget development process for assigned programs by developing worksheets, querying managers and staff about needs, and consolidating proposals.
- Reconciles staffing positions to ensure budget, salary, and benefit information is accurate for budget reports for 1st and 2nd Interim and Adopted Budgets.
- Works with Controller to run SACS reports and make corrections in the General Ledger as needed to be in compliance with GAAP.
- Prepares and distributes documents and schedules to support the budget planning and development process. Provides training and technical assistance to the staff that are researching and preparing department and/or program budgets.
- Coordinates input of budget data. Implements procedures for specialized budgets. Analyzes budget reports to assure expenditures do not exceed appropriations.
- In conjunction with the Controller, prepares financial statements. Prepares reports and financial schedules for external agencies, ensuring compliance with generally accepted accounting principles and Federal and State regulations and requirements.
- Prepares periodic reports of revenue and expense performance, asset balances, cash balances, accounts payable and receivable (reimbursement) summaries, and other accounts that contribute to a complete accounting of the activity of the organization unit.
- Distributes monthly budget reports (or as needed) to District Departments and Sites using Analytic and Google Share Drive.
- In cooperation with the educational services assistant, manages non-public school contracts and expenses.
- Determines and inputs the budget and actual costs needed for the Local Control and Accountability Plan (LCAP) in accordance to the plan implemented by Teaching and Learning.
- Oversees the approval of Charter School invoices for P1 and P2 by working with the Residency Department to ensure the billing is accurate.
- Collects and reconciles data on an annual basis for the Actuarial report for GASB 74/75.
- Prepares audit schedules and accounting reports documenting adjustments to account balances, detailing the transaction trail for audit purposes. Works with external auditors with the review of financial records and transactions.
- Identifies and participates in maintaining sound internal accounting controls. Applies pre-established accounting controls, fund accounts and special accounts according to generally accepted accounting principles.
- Maintains current knowledge of Generally Accepted Accounting Principles (GAAP), State Account Code Structures (SACS), and Governmental Accounting Standards Board (GASB) compliance issues.
- Trains and provides work direction to clerical, technical, and analytical accounting personnel as assigned; answers questions and provides a variety of information and assistance to District and other personnel, including managers, regarding budgets, accounts and related information; provides technical expertise and direction regarding accounting issues and discrepancies; coordinates activities with other departments and District personnel.
- Leads training and support for Business IK12 forms for journals and cash receipts and provides training and support to Sites and District staff and managers for learning how to understand their budgets and using QCC and Analytic.

- Acts as liaison between District and County Office for any warrant cancellation requests and issues with FIS (SCCOE's third party electronic payment vendor).
- Works with SCCOE in resolving any issues with cash balance or accounting issues.
- Controller in leading Business Office personnel in year-end closing procedures for all funds. Prepares year-end Balance Sheets for all funds.
- Provides year-end training for Accounts Payable.
- Reviews and analyzes accounting transactions processed by others for accuracy, proper account coding or classification and allocation.
- Assists external auditors as requested in reviewing the District's financial records, reports and transactions.
- Trains the Business Department on how to upload files to the auditors' portal for the Interim and Final audits.
- Participates in year-end closing procedures for assigned accounting areas.
- In charge of rolling over prior year pay lines in preparation for the first Payroll of the new fiscal year.
- Performs other duties as assigned that support the overall objective of the position.

Qualifications

Knowledge and Skills:

- Requires professional specialization and thorough technical knowledge associated with generally accepted financial accounting principles and practices for double entry and municipal accounting.
- Requires knowledge of audit requirements including schedules and documentation.
- Requires knowledge of automated accounting systems and relational databases.
- Requires knowledge of the laws governing accounting transactions and financial reporting.
- Requires knowledge of the practices and techniques in accumulating cost accounting information, including allocation of accounting data to determine standard costs or rates.
- Requires the ability to coordinate external auditors' requests in reviewing the District's financial records, reports and transactions.
- Requires well-developed oral language and writing skill to prepare procedures and reports.
- Requires sufficient business math skills to perform algebraic and statistical computations.
- Requires sufficient human relations skill to exercise patience and discretion in communications with others inside and outside the organizations, and to communicate technical concepts to others.
- Requires the ability to prepare financial summaries, account adjustments, prepare custom reports using PC based spreadsheets and relational databases. Requires proficiency with Microsoft Excel; knowledge of Pivot Tables preferred.
- Requires the ability to work within, maintain, and review compliance to internal accounting controls.
- Must be able to operate a variety of office equipment, such as computers, printers, copiers, document folders, shredders, and calculators.
- Must be able to navigate CDE website to keep up to date to with State programs and account regulations.
- Requires ability to initiate and conduct technical research, complete complex arithmetic, and algebraic and statistical computations, solve highly technical problems associated with financial transactions.

Physical Abilities:

- Must be able to function indoors in an office environment engaged in work of primarily a sedentary nature.
- Requires ambulatory ability to sit for extended periods of time, to utilize computers and peripheral equipment, accomplish other desktop work, and to move to various campus locations.
- Requires the ability to use near vision to read printed materials.
- Requires auditory ability to carry on conversations in person and over the phone.
- Requires the ability to retrieve work material from overhead, waist, and ground level files.
- Requires manual and finger dexterity to write, use a keyboard to operate a computer and other standardized office equipment requiring some repetitive motions.
- Under some circumstances, further testing may be required to determine if an applicant is able to perform the essential duties with or without reasonable accommodation.

Education:

- Requires a High School Diploma or its equivalent supplemented by two years college level course work in accounting, finance or related field and four years accounting experience.
- A Bachelor's degree or relevant years of professional experience is preferred.

Licenses & Certificates

- May require a valid driver's license. Requires fingerprint clearance from the Department of Justice and Federal Bureau of Investigation.

Working Conditions

- Work is performed in a District Office environment subject to constant interruptions.