

PALOMAR COMMUNITY COLLEGE DISTRICT

ACCOUNTANT

*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 a variety of professional accounting, financial analysis and auditing functions in support of assigned program budgets; to prepare a variety of financial statements; cash flow reports and summaries; and to establish and maintain appropriate accounting procedures according to Federal and State requirements.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from the Manager of Fiscal Operations.

May exercise functional and technical supervision over assigned staff.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS

Essential and other important responsibilities and duties may include, but are not limited to, the following:

Essential Functions:

1. Prepare and maintain budgets for assigned programs including Financial Aid Federal, Associated Student Government (ASG), scholarships, loans and investment trust accounts; estimate future revenues and expenditures; process budget and expenditure transfers between account numbers and prepare reports.
2. Review, input, balance and process ASG checks for payment of vendors, independent contractors, travel reimbursements, general reimbursements, bookswap and locker refunds; ensure adherence to internal control policies and procedures.
3. Reconcile and electronically file 1099, sales and use tax forms for assigned programs; maintain knowledge of current tax laws and regulations.
4. Create and maintain a chart of accounts for assigned program areas; set up new account numbers according to established and documented procedures.
5. Input, balance and process checks for Title IV, Pell and Cal grant programs; ensure that only eligible students receive checks; withhold funds from student's check to cover delinquent student fees; process student financial aid award refunds and credit balances to grant programs according to established District policies and Federal regulations.

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6. Work closely with financial aid office to project cash flow needed to cover student award disbursements; reconcile student data provided by financial aid office; ensure that all payments have been made, refunds are accounted for and expenditures are reported.
7. Balance and process checks for student scholarships and loans; verify scholarship name and account number; ensure there are sufficient monies to cover scholarship funds.
8. Disburse monies collected by Chancellor's Office Tax Offset Program for student delinquent debts; post payments to student accounts; prepare a spreadsheet to show amounts of collections.
9. Calculate total Federal Work Study (FWS) monies paid to each student; monitor percentage of funds used in community service positions.
10. Create and update a master vendor file to pay vendors for goods and services acquired; update information including name, address, 1099 status, use tax status and vendor type.
11. Input cash receipts from journal into computer system for various accounts; verify computer balance against journal balance.
12. Prepare requisitions for athletic official fees, team entry fees and team travel; audit student meal and lodging receipts.
13. Compute, prepare and file a variety of financial and operating reports to summarize total amounts of federal funds disbursed by the District; reconcile differences between Department of Education and the District's monthly federal disbursement amounts.
14. Balance general ledger cash to county cash; prepare a reconciliation report to show any differences; ensure that general ledger balances to total revenues and expenditures.
15. Prepare year end closing entries for assigned program accounts; set up accounts receivable and current liabilities; make adjusting entries to all suspense or liability accounts; prepare journal entries to close books.
16. Initiate and process transfer vouchers to record interest, NSF checks, stop payments, voided checks and bank card charges for assigned program accounts.
17. Establish and maintain appropriate accounting procedures according to Federal and State requirements; ensure compliance with procedures for recording and controlling financial transactions of the assigned program budgets.

Marginal Functions:

1. Ensure the adherence to all department policies and procedures in the absence of the Manager Fiscal Operations.
2. Perform related duties and responsibilities as required.

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QUALIFICATIONS

Knowledge of:

Principles and practices of general and governmental accounting.
Generally accepted accounting principles.
Methods and techniques of financial analysis.
Methods and techniques of general ledger reconciliation.
Operations and services of a financial aid program including Federally funded grant administration.
Principles and practices of student scholarship and loan administration.
Advanced mathematical principles.
Advanced principles and procedures of financial record keeping and reporting.
Principles and practices of budget preparation and administration.
Modern office procedures, methods and equipment including computers.
Pertinent Federal, State and local codes, laws and regulations.

Ability to:

Perform a variety of professional accounting, financial analysis and auditing functions.
Initiate and process journal entries for assigned program accounts.
Prepare and maintain budgets for assigned programs.
Record and disburse assigned monies among various program accounts.
Reconcile and electronically file appropriate income tax forms.
Perform a variety of accounting functions supporting the administration of student scholarships, loans and Federally funded grants.
Prepare year end closing entries for assigned program accounts.
Interpret and explain applicable financial reporting rules, regulations and policies.
Perform a variety of mathematical calculations quickly and accurately.
Establish and maintain appropriate accounting procedures according to Federal and State requirements.
Prepare a variety of clear and concise administrative and financial reports.
Maintain and update a variety of accurate financial records, logs, charts and other documents.
Communicate clearly and concisely, both orally and in writing.
Establish and maintain effective 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:

Three years of increasingly responsible professional accounting experience.

Training:

Equivalent to a Bachelors degree from an accredited college or university with major course work in accounting, finance, business administration or a related field.

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WORKING CONDITIONS

Environmental Conditions:

Office environment; extensive contact with students and faculty.

Physical Conditions:

Essential and marginal functions may require maintaining physical condition necessary for walking, standing or sitting for prolonged periods of time; near visual acuity for preparing financial reports and recognizing numerical figures.