

**ORANGE COUNTY SANITATION DISTRICT**

**CLASS SPECIFICATION**

**Job Code:** 1228/1226  
**FLSA Status:** Nonexempt  
**Bargaining Unit:** Admin/Clerical  
**Effective Date:** 07/12/02

**CLASS TITLE: ACCOUNTING ASSISTANT I  
ACCOUNTING ASSISTANT II**

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*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.*

**SUMMARY DESCRIPTION**

Under supervision (Accounting Assistant I) or general supervision (Accounting Assistant II), performs a variety of clerical accounting duties associated with accounts payable, accounts receivable, payroll, permit processing, and delinquent accounts; provides information and assistance to the general public; maintains files and records; and performs a variety of clerical tasks relative to assigned area of responsibility.

**DISTINGUISHING CHARACTERISTICS**

**Accounting Assistant I** - This is the entry level class in the Accounting Assistant series providing general clerical accounting support. Positions at this level are not expected to function with the same amount of program knowledge or skill level as positions allocated to the Accounting Assistant II level and exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise. Advancement to the "II" level is based on demonstrated proficiency in performing the assigned functions and is at the discretion of higher level supervisory or management staff.

**Accounting Assistant II** - This is the full journey level class within the Accounting Assistant series. Employees within this class are distinguished from the Accounting Assistant I by the performance of the full range of duties supporting accounts payable, accounts receivable, payroll, permit processing, and delinquent accounts. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating procedures and policies of the work unit. Positions in this class series are flexibly staffed and are generally filled by advancement from the "I" level, or when filled from the outside, require prior experience. Advancement to the "II" level is based on management judgment and/or certification or testing that validates the performance of the full range of job duties.

**REPRESENTATIVE DUTIES**

*The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.*

1. Perform a variety of routine clerical accounting duties associated with accounts payable, accounts receivable, payroll, permit processing, and delinquent accounts.
2. Gather fixed asset data from general ledger; check and verify data collected for correct account coding, unit costs, class, and location codes; prepare fixed asset sheets; calculate and balance sheets for computer input.

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3. Perform data entry of all capital equipment additions, modifications, retirements, and deletions; assign item numbers to assets for tracking and transfer to the fixed asset accounting system; prepare detailed spreadsheets summarizing all assets and costs.
4. Prepare various journal entries including those for fixed assets transfers, CIP asset transfers, retirement, month-end closing, fuel usage, and property plant and equipment retirements.
5. Review requests for sewer service fee adjustments; calculate fees and correct any charges; research data submitted and account for validity before refunding any overcharges.
6. Prepare vouchers and vendor numbers for refund claims to be approved for payment to the end user; cross reference multiple internal lists to ensure no double payment is made.
7. Prepare payment request vouchers for adjustments to be made by the County; generate copies of adjustments and forward original signatures along with payment to the County for processing.
8. Receive and sort invoices by type; make copies of invoices and send copies to end user responsible for approval; match incoming approved invoices with originals.
9. Match invoices and receiving documents with contracts and/or purchase orders.
10. Process and run checks; verify invoices against pre-check register and correct any errors; match check stubs with coordinating invoices; print reports.
11. Maintain vendor name and address files and generate annual 1099 reports.
12. Compile, enter, and maintain water and tax data for District permit program; respond to calls regarding the permit program; explain billing and/or water and tax information on invoices.
13. Generate annual reconciliation and quarterly billings for permittees; make billing changes as necessary; issue new billings or credits if needed; process refund checks or apply credits to appropriate accounts.
14. Assist in processing invoices for distribution to public and private sector agencies for services provided by the District; generate, maintain, and mail invoices to customers; forward copies of requested billings to appropriate departments.
15. Receive monies from external and internal customers; code, reconcile, and process accounts receivable into the District's computer system; prepare journal entries; prepare daily deposits.
16. Generate and distribute monthly statements to delinquent accounts; perform follow-up calls or distribute further mailings as needed; generate an aging report for delinquent accounts.
17. Perform related duties as required.

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**QUALIFICATIONS**

*The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.*

**Knowledge of:**

Basic accounting principles and practices.  
Basic mathematical principles.  
Principles and practices of customer service.  
Basic principles and procedures of financial record keeping.  
Methods and techniques of coding and balancing accounting records.  
Basic methods and techniques of preparing financial spreadsheets and reports  
Modern office procedures, methods and related computer equipment and software applications.  
Proper phone techniques and etiquette.  
English usage, spelling, grammar, and punctuation.

**Ability to:**

Perform clerical accounting duties supporting the processing of accounts payable.  
Provide customer service to the general public and employees.  
Perform mathematical calculations quickly and accurately.  
Enter and retrieve data from computer system.  
Maintain a variety of current and accurate financial records and files.  
Review and interpret accounting transactions and records.  
Operate office equipment including computers and supporting word processing and spreadsheet applications.  
Adapt to changing technologies and learn functionality of new equipment and systems.  
Collect, compile, and research information and data.  
Work independently in the absence of supervision.  
Understand and carry out oral and written instructions.  
Communicate clearly and concisely, both orally and in writing.  
Establish and maintain effective working relationships with those contacted in the course of work.

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

**Accounting Assistant I**

**Education/Training:**

Equivalent to the completion of the twelfth grade supplemented by college level course work in finance, accounting, or a related field.

**Experience:**

One year of clerical accounting experience is desirable.

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**Accounting Assistant II**

**Education/Training:**

Equivalent to the completion of the twelfth grade supplemented by college level course work in finance, accounting, or a related field.

**Experience:**

Three years of increasingly responsible clerical accounting experience at a level comparable to an Accounting Assistant I with the District.

**PHYSICAL DEMANDS AND WORKING ENVIRONMENT**

*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.*

**Environment:** Standard office setting.

**Physical:** Primary functions require sufficient physical ability to work in an office setting; stand or sit for prolonged periods of time; operate office equipment including use of a computer keyboard; push, pull, lift, and/or carry light amounts of weight; verbally communicate to exchange information.

**Vision:** See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

**Hearing:** Hear in the normal audio range with or without correction.