



**ACCOUNTANT I
JOB DESCRIPTION
FOR
CALIFORNIA WATERFOWL ASSOCIATION**

Department:	Administrative Office (010)
Title of Immediate Supervisors:	Accounting Manager
Indirect Reporting Relationship	
Status:	Regular, Fulltime (40.0 hours a week), Non-Exempt
Office Location	1346 Blue Oaks

KEY ELEMENTS

Summary: The Accountant I is responsible for the day-to-day transactions involving accounts payable (AP). Accountant I also acts as backup for the Accounting Assistant, doing cash receipts. Vendor invoices are processed daily, and a weekly check run is done. Included with vendor invoices is the procedure to kit certain inventory items. This position is also responsible for maintaining the in-house credit cards that employees have for gas and general purchases. On a monthly basis, Accountant I will also reconcile the postage-due accounts. This position also maintains spreadsheets to keep track of fundraising paperwork and spreadsheets for the raffle and auction people who will require 1099s. Petty cash is also the responsibility of this position and this should be reconciled monthly. General ledger entries are required for various parts of the work performed throughout the month. Many other miscellaneous tasks are done by this position on an as-needed basis.

Physical and Mental Requirements: The position requires remaining stationary for long periods of time, frequently changing position, reaching/handling, stooping, with infrequent travel. Must have the ability to lift 15 lbs. overhead and lift and carry 35 lbs. to knees. The noise level in the office work environment varies from quiet to loud.

The job requires an individual with general accounting knowledge, Excel spreadsheet experience, organization skills, and the knowledge of general business office procedures. In addition, this position requires a basic knowledge of computers and various software applications, ten-key and other office equipment.

ESSENTIAL JOB FUNCTIONS

To do the job satisfactorily, the employee must fulfill all the following key job elements:

1. Act as backup for accounting assistant – cash receipts
2. Process accounts payable with weekly check run
3. Track post-event checklists
4. Manage company-issued credit cards
5. Process weekly batching of postage machine and monthly reconciliation of postage
6. Perform general ledger entries
7. Create monthly donation reconciliation reports
8. Manage petty cash
9. Provide support during annual accounting audit
10. Maintain and promote association relations
11. Perform other tasks as directed by the accounting manager and CFO

JOB STANDARDS

The following indicators are Minimum Acceptable Standards for each of the essential job functions and must be attained and maintained for the employee to satisfactorily meet the requirements of the job.

1. ACT AS BACKUP FOR ACCOUNTING ASSISTANT – CASH RECEIPTS

Cash, checks and credit cards are processed daily. Credit card transactions are either downloaded from one of CWA's online sites, processed by Accountant I from walk-ins and mail on Authorize.net, or processed from the batch reports given to Accountant I by the Fundraising Department. Cash typically comes in through the fundraisers, and checks typically come in through the mail along with credit card transactions. The Accountant I must identify where to apply all incoming money. All transactions should be coded to the customer or G/L account that will be applied to the payment.

After transactions are coded, the Accountant I enters the information into the accounting software. (Copies of checks and check attachments are made for all donations and restricted funds.) Attachments that are for specific people should be given to those people along with a copy of the check. A deposit slip is generated from the software and a hand-written slip is also filled out for those accounts that

require it. Deposit slips are included in the deposit bag that is prepared for delivery to bank.

Filing of all postings must have the proper signed authorization before filing.

2. PROCESS ACCOUNTS PAYABLE WITH WEEKLY CHECK RUN

Vendor invoices are received generally through the mail or through the inventory receiving process.

Inventory invoices should have a signed P.O. to match with the receiving and invoice. Many of the other vendor invoices will have signed P.O.s that require matching of information. Whenever an invoice is received, proper authorization to pay that invoice must be present. Proper authorization is either an authorized P.O. or signature of an authorized person on the invoice. It is the Accountant I's responsibility to make sure all proper authorizations are there before the invoice is processed.

Daily or as needed, vendor invoices are coded and entered into the accounting software. Invoices are added and put into batches depending on the post date. Once entered, the adding machine tape is attached to the GL posting showing that the batch and posting are equal. Once posted the vendor invoices are filed in the open payables file.

Credit card invoices require obtaining and matching of all receipts associated with the charges. Documentation in the form of a receipt, along with a written explanation of who, what, where, why (business justification), and when, should be provided for each charge.

Certain inventory items needed to be kitted. This is done through the bill of materials module and if done after receiving the finished product.

Weekly, usually Wednesday, a check run is performed. The Accountant I will ask the Accountant II for a listing of invoices that the Accountant II tracks that are scheduled to be paid. These will be added to all of the other invoices that are due. Once the checks are run, they should be matched up with the corresponding open invoice. The invoices are stamped paid, and the check stub is attached to the invoice. The invoices along with the corresponding checks are then given to the Accounting Manager and CFO to review and sign. Once signed, the checks are mailed and the paid invoices are filed. All postings must have the proper signoff before filing.

3. TRACK POST EVENT CHECKLISTS

Post Fundraising, Development, and Hunting and Education Program events checklists are submitted to the Accountant I as events are completed. A spreadsheet is kept to track completion of the checklists. The Accountant I verifies the information turned in

and records this on the spreadsheet. The post event checklist, along with the original catering bill that should be attached, is given to the Accounting Manager.

Included with the post-event checklist are signed receipts from the auctioneers and raffle people. These receipts are logged in a spreadsheet and kept in a binder to be used at the end of the calendar year for 1099 reporting.

Included with the post event checklist are Life Member forms for payments made at the dinners and events. These forms are used to create a list of the individuals and their payments. This sheet, along with the forms, is given to the Membership Department. Membership marks up the report and gives it to the accounting manager.

4. MANAGE COMPANY-ISSUED CREDIT CARDS

On an as-needed basis, department heads authorize employees they supervise to receive company credit cards for gas and general purchases. The Accountant I orders and issues the cards to employees. Replacement cards are requested for lost or stolen cards. Accountant I cancels cards for employees who are no longer employed by CWA. Employees must acknowledge receipt of the cards and agree to the terms of use of the cards. The acknowledgement forms are tracked and maintained by the Accountant I.

5. PROCESS WEEKLY BATCHING OF POSTAGE MACHINE AND MONTHLY RECONCILIATION OF POSTAGE

The postage machine is batched weekly and reconciled. Any discrepancies are researched. The meter is refilled as necessary, and any software updates are performed at this time. Monthly, the weekly batch reports are reconciled and necessary general ledger and job cost entries are completed.

6. PERFORM GENERAL LEDGER ENTRIES

Various general ledger entries are performed throughout the month. All postings require signoff by either the Accounting Manager or the CFO before being filed.

7. MANAGE PETTY CASH

Petty cash is used for small miscellaneous purchases and is maintained by the Accountant I. Receipts are required for all expenditures out of petty cash and these receipts need authorized approvals. As needed, petty cash expenses are reconciled and the fund replenished.

8. PROVIDE SUPPORT DURING ANNUAL ACCOUNTING AUDITS

Annually, CWA undergoes audits that require document retrieval. These documents are typically in the form of paid invoices and recorded deposits and are usually from the prior fiscal year. Documents are pulled for the auditors and refiled upon completion of the audit.

9. MAINTAIN AND PROMOTE ASSOCIATION RELATIONS

Adhere to CWA policies that promote member, volunteer, and employee satisfaction at all levels of CWA. Cooperate with other departments to ensure all your activities are implemented correctly and on a timely basis. Complete related paperwork accurately and on a timely basis. Minimize, through proficient “customer relations” skills, the number of complaints reaching your supervisor as unresolved.

10. PERFORM OTHER TASKS AS DIRECTED BY THE ACCOUNTING MANAGER AND CFO

This job description is intended to convey information essential to understanding the scope of the job and the general nature and level of work performed by job holders within this job. But this job description is not intended to be an exhaustive list of qualifications, skills, efforts, duties, responsibilities or working conditions associated with the position. While the list is intended to be an accurate reflection of the current job, CWA reserves the right to revise the functions and duties of the job or to require that additional or different tasks be performed when circumstances so warrant (e.g., emergencies, changes in personnel, workload, and rushes).