Chester Public Utility District

Manual of Policies

POLICY TITLE:	Accounting Technician — Part-Time
POLICY NUMBER:	2325
SERIES:	2000 Personnel
BARGAINING UNIT:	Unrepresented — not currently included in the Local 39 Miscellaneous Unit
POSITION TYPE:	Part-Time, At-Will
FLSA STATUS:	Non-Exempt
ADOPTED:	September 22, 2026
EFFECTIVE DATE:	Upon adoption — September 22, 2026
LAST REVIEWED:	Initial Adoption
NEXT REVIEW DUE:	As Required
REVIEWED BY:	General Manager
APPROVED BY:	Board of Directors

1. PURPOSE

This policy establishes the classification, duties, qualifications, compensation range, and internal control requirements for the position of Accounting Technician — Part-Time. The position brings the District's payroll, bank reconciliation, and routine financial administration in-house and provides financial administrative capacity for grant-funded capital projects.

2. DEFINITION

Under general supervision of the General Manager, performs specialized fiscal and accounting support work for the District, including biweekly payroll processing, payroll tax and CalPERS reporting, monthly bank reconciliation, grant reimbursement support, and related financial administration; maintains accounting records in the District's fund accounting system; and performs related work as required.

3. DISTINGUISHING CHARACTERISTICS

This is a single-position, part-time, unrepresented classification. It is distinguished from the Billing Specialist classification, which is a full-time position within the Local 39 Miscellaneous Bargaining Unit whose duties center on utility customer billing and Deputy Clerk of the Board functions. The Accounting Technician performs no utility customer billing, no receipt or posting of customer payments, no preparation or making of deposits of District receipts, no accounts payable processing, and no Clerk of the Board functions. Its focus is payroll, general ledger, reconciliation, and grant financial administration.

This classification is unrepresented and is not currently included in the Local 39 Miscellaneous Unit. The wages, benefits, differentials, and other terms of the Memorandum of Understanding between the District and Stationary Engineers, Local 39, do not apply to it.

The position was created to bring in-house work previously performed under contract by an outside certified public accounting firm. It does not replace, absorb, or displace work assigned to any bargaining unit classification.

4. REPORTS TO

Receives general supervision from the General Manager.

Classifications Supervised

This is not a supervisory class.

5. EXAMPLES OF IMPORTANT AND ESSENTIAL JOB DUTIES (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

Payroll

- Processes the District's biweekly payroll, including verification of timesheets, hours, overtime, leave accruals and usage, differentials, deductions, garnishments, and direct deposit transmittal.
- Prepares and remits federal and state payroll tax deposits and files quarterly and annual returns, including Forms 941, DE 9, and DE 9C; prepares and distributes Forms W-2.
- Transmits the payroll direct deposit file and the related payroll tax deposits in agreement with the payroll register approved by the General Manager; initiates transfers between District bank and investment accounts with the prior written approval of the General Manager. Originates no payment to a third party and does not prepare or make deposits of District receipts.
- Reports payroll and payrate information to CalPERS through myCalPERS each pay period; reconciles CalPERS receivables; reports base pay and special compensation consistent with the District's adopted publicly available pay schedule.
- Monitors cumulative compensated hours of part-time, temporary, and retired annuitant employees against the applicable statutory hour limits and notifies the General Manager in advance of any approaching threshold.
- Maintains payroll records and supporting documentation in accordance with the District's records retention policy.

Bank Reconciliation and General Ledger

- Reconciles all District bank accounts monthly within the District's fund accounting system; prepares reconciliation workpapers formatted for auditor review.
- Identifies and researches reconciling items and timing differences; carries unresolved timing differences forward to be cleared in the subsequent month's reconciliation.
- Prepares and enters routine journal entries; maintains the general ledger consistent with the District's chart of accounts and fund structure.

Financial Administration

- Maintains vendor files and Forms W-9; prepares and files Forms 1099.
- Assists in the preparation of grant reimbursement packages and draw requests for State Revolving Fund and other funded projects; assembles and maintains supporting documentation for grant and audit purposes.
- Assists with year-end close and the annual independent audit; prepares schedules and supporting documentation requested by the auditor.
- Assists with preparation of the annual budget and maintains budget-to-actual reporting.

- Assists with preparation of the annual State Controller's Financial Transactions Report and other required financial filings.
- Maintains the confidentiality of payroll, personnel, and ratepayer information at all times.
- Performs other duties as assigned.

6. DESIRABLE QUALIFICATIONS

Knowledge of

- Principles and practices of governmental fund accounting, including enterprise fund structure.
- Payroll preparation, payroll tax reporting, and applicable federal and California wage and hour law.
- CalPERS employer reporting requirements, including membership eligibility, payrate reporting, and special compensation.
- Bank reconciliation methods and the preparation of reconciliation workpapers for independent audit.
- Purchasing documentation and vendor reporting requirements, including Forms W-9 and 1099.
- Word processing, spreadsheet, and fund accounting software, including Microsoft Word and Microsoft Excel; modern office practices, methods, and computer equipment.
- Principles of internal control and segregation of duties in a small public agency.
- Principles of record-keeping and public records retention.
- English usage, spelling, vocabulary, grammar, and punctuation.

Ability to

- Process a complete payroll accurately and on schedule without close supervision.
- Reconcile accounts, locate and resolve discrepancies, and make accurate arithmetic computations.
- Meet fixed statutory and regulatory filing deadlines.
- Maintain strict confidentiality of payroll, personnel, and ratepayer information.
- Interpret and apply District policies, applicable law, and grant conditions.
- Organize and maintain complete and orderly financial records and audit documentation.
- Efficiently use a computer and standard business software: prepare, format, and revise documents, letters, and reports in Microsoft Word; build, format, and maintain spreadsheets in Microsoft Excel, including formulas, sorting, filtering, and the import and export of data between the accounting system and a spreadsheet; conduct research; and use electronic mail.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

7. MINIMUM QUALIFICATIONS

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

- Equivalent to completion of the twelfth (12th) grade (High School Diploma or GED). Coursework in accounting, bookkeeping, or business administration is desirable.
- At least two (2) years of experience performing payroll processing and general ledger or bank reconciliation work. Experience in governmental or fund accounting is preferred.
- At least one (1) year of CalPERS employer reporting experience is preferred.
- Demonstrated proficiency with word processing and spreadsheet software, including Microsoft Word and Microsoft Excel or directly comparable applications, and with a computerized accounting

system. Proficiency may be verified by a practical skills demonstration as part of the selection process.

- A valid Class “C” California Driver’s license and a driving record acceptable to the District’s insurance provider.

8. TOOLS AND EQUIPMENT USED

Computer and standard office equipment; the District’s fund accounting system; the District’s utility billing system; the CalPERS employer portal; Microsoft Word, Microsoft Excel, and Microsoft Outlook or comparable word processing, spreadsheet, and electronic mail applications; telephone; copier and scanner.

9. PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification, although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to twenty-five (25) pounds.

10. ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and applying District policies and procedures.

11. PROBATIONARY PERIOD

The successful applicant shall serve a one (1) year probationary period. Completion of the probationary period does not alter the at-will nature of the position.

12. WAGES, HOURS, AND BENEFITS

Salary Range

Compensation is set by the salary range adopted by the Board of Directors for this classification on the District’s publicly available pay schedule:

Step A $26.50 · Step B $27.50 · Step C $28.50 · Step D $29.50 · Step E $30.50 per hour

Step advancement is at the discretion of the General Manager following one (1) year of satisfactory service at the preceding step.

Hours

This is a part-time position. Total compensated hours shall not reach one thousand (1,000) hours in any fiscal year (July 1 through June 30). Total compensated hours include all hours worked, overtime, paid holidays, and paid sick leave used, and are counted across all District appointments held by the incumbent, not per position. Sick leave that has accrued but has not been used is not counted. Paid sick leave and retroactive payroll adjustments are frequently posted after the period in which the hours were earned or worked, and they count toward the limit for the period in which the hours were earned or worked. The General Manager shall monitor cumulative compensated hours monthly. When cumulative compensated hours reach nine hundred (900) in a fiscal year, the General Manager shall schedule the balance of the fiscal year so that the limit is not reached. If compensated hours nevertheless reach one thousand (1,000) in a fiscal year, the incumbent qualifies for membership in the California Public Employees’ Retirement System under Government Code § 20305, and the District shall enroll the incumbent and report contributions as

required. The incumbent is compensated on an hourly basis; the alternative one hundred twenty-five (125) day membership test under Government Code § 20305 applies to per diem employment and does not apply to this classification. If the position is filled by a CalPERS retired annuitant, the appointment is additionally subject to the limit of Government Code § 21224, which is lower and controls.

Benefits

This position is not eligible for health, dental, or vision benefits, District-paid retirement or deferred compensation contributions, longevity pay, education incentive, clothing allowance, vacation, or holiday benefits. The hourly range reflects the absence of those benefits. The position accrues paid sick leave as required by California Labor Code § 246.

13. INTERNAL CONTROLS

Because this position both transmits District funds and performs the bank reconciliation, the following compensating controls are a condition of the classification and shall be observed at all times. The complete set of payroll internal controls is established by Policy 3095, Payroll Processing and Internal Controls, and governs this position:

- The position shall have no check-signing authority.
- The position may transmit the payroll direct deposit file and the related payroll tax deposits in agreement with the approved payroll register, and may initiate a transfer between District accounts only with the prior written approval of the General Manager for that transfer.
- The position shall not perform customer billing, receive or post customer payments, or prepare or make deposits of District receipts. Those functions remain with the Billing Specialist.
- No employee shall be added to, removed from, or have a pay rate changed in the payroll system without the prior written approval of the General Manager.
- The payroll register shall be reviewed and approved by the General Manager before payroll is transmitted.
- The completed monthly bank reconciliation shall be reviewed, dated, and initialed by the General Manager against a bank statement obtained independently of this position, and every transfer and electronic payment on that statement shall be traced to its written approval.
- Payroll and reconciliation records shall be independently reviewed by the District's contracted accounting firm, by a Board member designated by the Board, and by the independent auditor, on the schedule required by Policy 3095.

14. RESPONSIBILITY / AUTHORITY

The General Manager administers this classification, including recruitment, appointment, step placement within the adopted range, assignment of duties, monitoring of the annual hour limit, and performance evaluation. The Board of Directors approves the classification, the salary range, and any amendment to either.

15. RELATED DOCUMENTS

- Policy 3095 — Payroll Processing and Internal Controls
- Policy 2305 — Maintenance Worker / Meter Reader, Part Time
- Policy 2330 — Equipment and Facilities Technician, Intermittent
- Policy 3020 — Budget Preparation and Administration
- Policy 3030 — Purchasing
- Policy 2145 — Records and Retention
- District publicly available pay schedule adopted pursuant to 2 CCR § 570.5

- Memorandum of Understanding between the District and Stationary Engineers, Local 39
- Government Code § 20305 (CalPERS membership); Government Code § 21224 (retired annuitant appointments); California Labor Code § 246 (paid sick leave); Fair Labor Standards Act

16. EFFECTIVE DATE

This policy is effective upon adoption by the Board of Directors on September 22, 2026.

Chester Public Utility District
Adoption of Policy Number 2325

This Policy was adopted by the Board of Directors of the Chester Public Utility District at a duly noticed regular meeting held September 22, 2026.

Board Chair: _____ Date: September 22, 2026
Stephen Graffweg, Board Chair

Attested: _____ Date: September 22, 2026
Kelly Sanders, Board Clerk

REVISION HISTORY

Date	Action	Meeting / Reference	Summary of Change
September 22, 2026	Adopted (original)	Regular Meeting — Agenda Item ___	

Maintained by the District Clerk; mirrors the CPUD Policy & Governance Registry.

The contents of this class specification shall not be construed to constitute any expressed or implied warranty or guarantee, nor shall it constitute a contract of employment. The Chester Public Utility District assumes no responsibility beyond the general accuracy of the document, nor does it assume responsibility for any errors or omissions in the information contained herein. The contents of this specification may be modified or revoked without notice. Terms and conditions of employment are determined through a review process by the General Manager and the Board of Directors of Chester Public Utility District. This is an at-will position.