



## ACCOUNTANT

### **DEFINITION**

Under direction, performs a variety of complex accounting duties, including recording transactions, analyzing a variety of financial information, preparing financial documents, verifying banking records and reports, including preparation of bank reconciliations, preparing financial, budget, and statistical reports, and providing information to District staff; reconciles general ledger accounts; assists in preparing the District's annual budgets; performs accounting and analytical duties for capital projects, fixed assets, grants, and year-end audits; prepares accounting reports and schedules; and performs related work as required.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives direction from assigned supervisory or management personnel. Exercises no direct supervision over staff.

### **CLASS CHARACTERISTICS**

This journey level classification is responsible for independently performing diverse and specialized accounting functions in support of the Finance Department. Positions at this level exercise judgment and initiative in their assigned tasks, 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.

### **EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)**

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

- Performs a wide variety of routine and complex accounting functions such as reconciliation, financial analysis, and financial reporting; reviews accounting and financial documents to ensure accuracy of information and calculations and makes correcting entries; ensures charges are made against the appropriate expenditure accounts.
- Prepares and maintains a variety of financial and statistical reports, including annual summaries of revenues, expenditures, and financial projections.
- Prepares journal entries and reconciles general ledger and subsidiary expenditure and revenue accounts; prepares and processes general ledger transactions and adjustments to budget accounts following Council action; assists in reconciling year-end fund balance reports; reviews and processes appropriation transfer requests between accounts; reconciles bank statements to the general ledger.
- Participates in preparation, review, evaluation, and monitoring of financial assistance loans; monitors and updates balances and responds to payoff inquiries; prepares amortization schedules.
- Ensures collections for sewer service fees are paid through property taxes.
- Reviews accuracy of invoice payments to vendors and service providers and resolves issues with vendors regarding purchase orders, invoices, and payments.
- Assists in the coordination of annual audits and fiscal year-end tasks.

- Conducts a variety of analytical and operational studies regarding departmental activities including financial, operational, or administrative issues; evaluates alternatives, makes recommendations, and assists with implementation of procedures.
- Interprets, explains, and applies general and governmental accounting and auditing principles and procedures, laws, and regulations affecting the financial operations of municipal government.
- Participates in the compilation and preparation of the annual budget, including assisting other departments with budget preparation and recommendations; provides personnel cost projections and estimated grant revenues and expenditures; monitors expenditures to ensure compliance with adopted budget; assists in publication of the budget document; compiles, drafts, and/or analyzes staff reports and other documents in relation to budget and financial reporting.
- Answers questions and assists other staff as directed; collaborates with other staff members as a team to accomplish departmental tasks and goals.
- Prepares, reconciles, and maintains financial, payroll, revenue, expenditure, investment, banking, and inventory reports and records.
- Observes and complies with all District and mandated safety rules, regulations, and protocols.
- Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Modern principles, practices, and methods of public and governmental accounting and financing, including program budgeting, general accounting, auditing, and their application to municipal operations.
- Procedures and terminology related to a general ledger accounting system.
- Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).
- General principles and practices of data processing and its applicability to accounting and municipal operations.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility including state and federal grant requirements.
- Principles and practices of fund accounting and recordkeeping
- Principles and practices of municipal budget development and monitoring, financial analysis, and forecasting.
- Basic mathematical principles and statistical methods.
- District and mandated safety rules, regulations, and protocols.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

### **Ability to:**

- Develop and maintain accurate financial records in accordance with established procedures.
- Develop, prepare, maintain, and audit various financial documents.

- Review, analyze, record, audit, verify, and document a diverse range of financial transactions and draw sound conclusions.
- Perform general ledger duties utilizing computer software.
- Analyze complex accounting data and financial records.
- Understand the District's administrative procedures and apply procedures to work.
- Analyze and interpret financial information and accounting records and draw sound conclusions; recognize and install improvements.
- Prepare clear, complete, and concise financial statements, reports, and other written correspondence.
- Make accurate arithmetic, financial, and statistical computations.
- Operate a ten-key by touch at a rate sufficient to perform the duties of the position
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Establish and maintain a variety of filing, recordkeeping, and tracking systems.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Use tact, initiative, prudence, and independent judgment within general policy and procedural guidelines.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Education and Experience:**

*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:*

Education:

- Bachelor's degree from an accredited college or university with major coursework in accounting or a related field.

Experience:

- Three (3) years of responsible governmental accounting experience.

**Licenses and Certifications:**

- None.

**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 in work areas 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 25 pounds.

### **ENVIRONMENTAL CONDITIONS**

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 enforcing departmental policies and procedures.