

## CITY OF MADERA

### ACCOUNTANT I

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications **may not include all** duties performed by individuals within a classification. In addition, specifications are intended to outline the **minimum** qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

#### **DEFINITION:**

Under immediate supervision, performs routine and less complex professional level accounting tasks and duties assigned to classes within the Accountant series including maintaining, developing and analyzing fiscal statements and records; prepares financial statements in accordance with Generally Accepted Accounting Principles and Governmental Accounting Standards; learns policies, procedures and work methods associated with assigned duties; performs other related duties as required.

#### **DISTINGUISHING CHARACTERISTICS:**

The **Accountant I** is the entry classification in the professional Accountant series. Assignments are generally limited in scope and are performed within an established procedural framework. Incumbents have working knowledge of various aspects of the preparation of trial balances, posting of accounts, auditing simple accounts and transactions. An incumbent may advance to the next higher classification of Accountant II upon meeting the employment standards for that class and receiving approval from the department head. This classification is distinguished from the next higher classification of Accountant II by the performance of the more routine and less complex professional level duties.

#### **SUPERVISION RECEIVED/EXERCISED:**

Receives immediate supervision from the Financial Services Manager or Revenue Services Manager or by higher level administrative positions. May exercise technical supervision over assigned support staff.

#### **ESSENTIAL FUNCTIONS:** *(include but are not limited to the following)*

- Participates in the posting, balancing, and reconciliation of the general, grant and subsidiary accounts; controls budget for the various funds and projects determining if funds are available and expenditures properly classified; researches and analyzes transactions to resolve budget problems; provides analysis of available funds at management's request; analyzes budget transactions.
- Participates in the maintenance and analysis of all General Ledger Accounts, and other account subsystems such as accounts payable, accounts receivable, inventory, fixed assets, revenues and utility billing systems.
- Participates in the preparation of financial statements, schedules, and other statistical and financial reports; prepares work papers, financial statements and various reports for federal and state agencies as well as for internal accounting; prepares fund balance projections and reviews with management.
- Participates in central accounting functions such as preparing adjusting entries, fiscal year closing adjustments and documents for auditors.

- Coordinates accounting related activities with other divisions, Redevelopment Agency and/or City programs; answers questions and develops procedures for preparing accounting transactions pursuant to GAAP and procedures.
- Conducts tax increment and bond research; calculates interest on loans, and prepares a variety of reports regarding indebtedness for federal grants and loans.
- Prepares analysis and work papers in preparation for audit examination pursuant to Generally Accepted Accounting Principles (GAAP), and Generally Accepted Auditing Standards (GAAS).
- Examines, reconciles, balances and adjusts accounting records; reconciles and prepares bank reconciliation for multiple accounts on an all funds basis.
- Explains charges to customers for City-provided services as needed.
- Prepares a variety of state, federal and local claims, statements and reports from a variety of sources including computerized data, accounting records and other source documents.
- Interprets data and generates related statistical and fiscal reports; prepares and submits accounting information for data processing and input data into the computer.
- Prepares a variety of correspondence relating to accounting activities.
- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management and staff, and the public.

**WORKING CONDITIONS:**

Position requires prolonged sitting, standing, walking, reaching, twisting, turning, kneeling, bending, squatting and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in preparing reports using a computer keyboard. Additionally, the position requires near and far vision in reading written reports and work related documents. Acute hearing is required when providing phone and face-to-face service.

**QUALIFICATIONS:** *(The following are minimal qualifications necessary for entry into the classification)*

**Education and/or Experience:**

Any combination of education and experience that has provided the knowledge, skills and abilities necessary for an **Accountant I**. A typical way of obtaining the required qualifications is to possess the equivalent three years of paid, professional accounting and financial work, and an Associate's degree in accounting, business administration or related field or no experience with a Bachelor's degree in accounting, business administration or related field.

**License/Certificate:**

Possession of, or the ability to obtain, a valid class C California driver's license may be required for some positions.

**KNOWLEDGE/ABILITIES/SKILLS** *(The following are a representative sample of the KAS's necessary to perform essential duties of the position)*

**Knowledge of:**

Generally Accepted Accounting Principles and Procedures (GAAP); General Accepted Auditing Standards (GAAS); basic principles and methods of municipal government accounting and auditing; principles of financial administration, including budgeting and reporting; internal auditing controls; principles of supervision, training and performance evaluation; financial and managerial analysis; cost accounting and analysis; business law; basic economics; modern office procedures, practices, methods and equipment; research techniques.

**Ability to:**

Perform routine accounting transactions and analysis; recognize and resolve accounting, auditing and internal control situations; examine and verify basic financial documents and reports; prepare a variety of budgets, financial statements, reports and analyses; recommend and implement changes in accounting and internal control procedures; reconcile financial documents and reports; analyze data, draw logical conclusions and make independent decisions; perform accounting transactions pursuant to GAAP and procedures; prepare a variety of financial statements, reports and analyses; operate calculator, computer terminal, related office equipment with proficiency; accurately interpret data processing reports; communicate clearly and concisely, both orally and in writing; maintain confidentiality of information; establish and maintain effective working relationships.

**Skill to:**

Operate an office computer and a variety of spreadsheet, accounting program and software applications.