

CITY OF LAKE ELSINORE

Accountant I

Union Position

*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 class and do not necessarily convey the qualifications of incumbents within the position.*

DEFINITION:

Under direction, performs professional accounting duties in the analysis, preparation and maintenance of financial records and reports for various City accounts and funds in conformance with general and governmental accounting practices, policies and procedures; performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS:

The Accountant I is the entry level class in the professional accounting series. This class performs the more routine tasks and duties. The Accountant I is not expected to perform with the same independence and judgment on matters related to established procedures and guidelines as are positions allocated to the journey level Accountant II class.

SUPERVISION RECEIVED/EXERCISED:

Receives general supervision from the Finance Manager / Director of Administrative Services.

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

- Performs responsible routine professional accounting work in the administration and implementation of the City's financial, treasury and accounting functions; prepares a variety of financial reports, work papers, summaries and statements for required financial reporting or for internal accounting.
- Provides assistance to other accounting personnel in accounts payable, receivable, and payroll functions. Provides back-up during absences.
- Participates in posting, auditing, balancing, monitoring, and reconciling various general ledger accounts and subsidiary accounts; reviews general ledger for compliance with generally accepted accounting principles.
- Audits and processes payments for various contracts and miscellaneous expenses. Reviews internally generated reports for accuracy and problems and troubleshoots differences. Prepares and enters account corrections to the financial system, including journal entries and voided checks.

- Prepares schedules and accounting analysis for annual and periodic audits; may conduct periodic audits within the Finance Department to ensure compliance with laws, regulations, and City policy.
- Completes work papers for various support financial statement balances; summarizes year-end accruals for anticipated revenues and expenses; assist in the performance of year-end review of accounts and preparation of adjusting and closing entries, and audit schedules.
- Conducts periodically scheduled grant accounting for various departments; prepares grant-related financial reports; reviews grant documents to ensure accurate information and calculations, and makes necessary correcting entries; examines supporting documentation to establish proper authorization and conformance with agreements, contracts, and state and federal requirements.
- Tracks invoices related to special circumstances such as retention withheld and any stop notices; may review claim forms, purchase requisitions, and change orders for proper coding, procedures, sufficient account balance, and signature authority; may prepare draw-down requests for construction bond accounts, receipt funds when received.
- Sets up, monitors, and maintains records on City fixed assets; reconciles fixed asset records with the general ledger; prepares journal entries for the acquisition and disposal of fixed assets; tracks fixed asset purchases against budget; determines appropriate schedules and calculates and prepares journal entries for fixed asset depreciation.
- Assists in development and preparation of the City's annual operating and Capital Improvement Plan budgets; controls budgets for various City departments and projects to determine if funds are available and expenditures are properly classified; performs research and analysis of transactions to identify and resolve budgetary problems; provides analysis of available funds upon management request.
- Prepares adjusting journal entries and budget adjustments; performs reconciliation of journals, subsidiary accounts, bank statements, invoices and other accounting transaction reports; analyzes and prepares information that can be used for reporting cash receipts, revenue estimates, fund balances, and expenditures, including budgeting and capital improvements summaries; compiles and prepares information for periodic financial statements, and supporting schedules and reports.
- Provides assistance to other departments.
- Establishes positive working relationships with representatives of community organizations, state/local agencies, City management and staff, and the public.

PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:

Position requires prolonged sitting, standing, walking, kneeling, squatting and stooping in the performance of daily activities. The position also requires repetitive hand movement and fine coordination in data entry and preparing reports using a computer keyboard. Additionally, the position requires both near and far vision in reading written reports and work related documents.

Acute hearing is required when providing phone and personal service. The need to lift, drag and push files, paper and documents weighing up to 25 pounds is also required.

Some of these requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodations.

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

Education and/or Experience:

Bachelor's degree in business administration, accounting, economics, finance or a closely related field, and three years of progressively responsible accounting experience, including one year of experience in governmental accounting.

License/Certificate:

Possession of, or ability to obtain, a valid Class C California driver's license.

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

Knowledge of:

Principles, practices and terminology of general fund, special fund, and governmental accounting, including financial statement preparation and methods of financial control and reporting; budgeting principles and terminology; cost accounting methods and procedures; laws and regulations relating to the financial administration of public agencies; grant accounting; auditing principles and practices; operations and uses of integrated accounting software systems and spreadsheet applications; modern office equipment, including a computer and applicable software; methods and techniques for record keeping and report preparation and writing; proper English, spelling and grammar; occupational hazards and standard safety practices.

Ability to:

Operate a computer, calculator, and standard office equipment; use integrated accounting, spreadsheet and database software; verify the accuracy of financial data and information; ensure proper authorization and documentation for disbursements; analyze, balance and reconcile complex financial data and accounts; exercise judgement in applying; accounting standards; make accurate arithmetic calculations; prepare clear, concise and complete financial documents, statements and reports; organize and prioritize tasks to meet deadlines; establish and maintain effective working relationships with staff, supervisors, consultants, contractors, and others during the course of work.

Skill to:

Operate an office computer and a variety of word processing, spreadsheet and software applications, including billing and financial systems.