

CITY OF BIG BEAR LAKE

ACCOUNTANT

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities that are 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 general supervision, performs professional level accounting duties, including general accounting, maintenance of the internal budget and accounting system, creating journal entries, reviewing and monitoring debt service and bank reconciliation; prepares financial and statistical statements in accordance with Generally Accepted Accounting Principles (GAAP) and governmental accounting standards; performs other related duties as required.

DISTINGUISHING CHARACTERISTICS:

The **Accountant** is the journey professional level classification in which incumbents are expected to perform the full scope of professional accounting duties with minimum supervision. Successful performance requires a thorough knowledge of governmental accounting procedures and the ability to exercise sound independent judgment. This classification is distinguished from the next higher classification of Finance Supervisor in that the latter is responsible for the overall work of the assigned unit.

SUPERVISION RECEIVED/EXERCISED:

Receives general supervision from the Finance Supervisor. May exercise functional and technical supervision over assigned staff.

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

- Performs professional level accounting duties, including general accounting, such as monthly and annual closing entries; analysis, reconciliation and research of transaction entries to ensure compliance with directives; corrects posting errors through journal entries; reviews accounting forms for accuracy of coding and completeness.
- Compiles the monthly balance sheets, cash receipts, and disbursement statements; prepares journal entries and adjustments to the general ledger; prepares a variety of financial and statistical reports, including year-end and month-end reporting.
- Prepares financial and statistical statements in accordance with Generally Accepted Accounting Principles and governmental accounting standards; compiles and prepares financial statements, general and subsidiary ledgers, supporting schedules, and other financial and statistical reports; establishes and maintains complete files and records related to assigned functions; participates in the maintenance of various computer files and records; inputs and retrieves a variety of fiscal and statistical information.

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- Participates in the operation of automated financial management systems; identifies, develops, and implements new applications as needed.
- Researches and answers financial and budgetary inquiries by staff, City Management and the public.
- Advises operating departments on established City accounting procedures and regulations; attends meetings and conferences as required.
- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management and staff, and the public.

PHYSICAL, MENTAL, AND ENVIRONMENTAL 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 statistical reports and data using a computer keyboard. Additionally, the position requires near vision in reading correspondence, statistical data, and using a computer. Acute hearing is required when providing phone and personal service. The ability to lift, drag, and push files, paper, and documents weighing up to 25 pounds also is 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:

Any combination of education and experience that has provided the knowledge, skills, and abilities necessary for an **Accountant**. A typical way of obtaining the required qualifications is to possess two years of responsible professional accounting experience, and a bachelor's degree in accounting, business administration, finance, or a related field. Additional professional level experience may be substituted on a year-for-year basis for up to two years of college.

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:

Generally Accepted Accounting Principles (GAAP) and Basic Principles of Accounting as prescribed by the Governmental Accounting Standards Board (GASB); principles and practices of municipal government accounting; principles and practices of automated financial systems; grant and fund accounting; account analyses; financial statement preparation; auditing; basic

billing, and collection procedures; basic principles of mathematics; applicable federal, state, and local laws, codes, and regulations; standard office procedures, practices, and equipment; office practices, methods, and 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:

Examine and verify financial documents, reports and transactions; prepare a variety of financial statements, reports, and analyses; analyze, post, balance, and reconcile financial data, ledgers, and accounts; direct and review the work of assigned support staff; perform mathematical calculations quickly and accurately; interpret, explain, and apply applicable laws, codes, and regulations; read, interpret, and record data accurately; organize, prioritize, and follow-up on work assignments; work independently and as part of a team; make sound decisions within established guidelines; analyze a complex issue and develop and implement an appropriate response; follow written and oral directions; observe safety principles and work in a safe manner; communicate clearly and concisely, both orally and in writing; establish and maintain effective working relationships.

Skill to:

Operate standard office equipment, including a computer and variety of word processing and software applications, including financial and accounting programs.