

TITLE: ACCOUNTANT I-III

DEFINITION: Under general supervision, performs increasingly difficult and responsible accounting functions, statistical analyses and interpretations of information in the preparation and evaluation of fiscal reports, records, transactions, accounting systems and procedures.

DISTINGUISHING CHARACTERISTICS:

Grade Level I - Performs the routine duties of the classification.

Grade Level II - Performs the journey level duties of the classification.

Grade Level III - Performs the more complex and difficult duties of the classification and/or acts in a lead capacity over accountants and clerical personnel.

EXAMPLES OF DUTIES:

- Verifies, categorizes, posts, analyzes and reconciles revenue and expenditures to proper accounts;
- Ensures proper accounting for capital assets and expense and revenue accruals;
- Analyzes budget variances, projects estimated expenses, and prepares budget adjustments;
- May assist in the preparation of annual budget and maintenance of budgetary controls;
- Prepares financial statements;
- Prepares financial forecasts and models based on defined assumptions for revenue, expenditures, and cash flow;
- Prepares financial and statistical reports for management, federal, state, and regional utility agencies, and the public;
- Prepares and analyzes financial summaries, statements and reports in compliance with generally accepted accounting principles;
- May perform accounting functions specific to grant funded programs;
- May interpret and assist in implementing federal, state and local accounting requirements and guidance;
- May conduct internal and external audits;
- May interpret and implement leasing agreements for billing and collection;
- Conducts cost accounting, studies and surveys;
- Develops and implements accounting procedures and reports;
- Establish and maintain general and subsidiary ledgers and other accounting-records;
- Prepares vouchers, billings, and journal entries;

- Computes and distributes labor, material and overhead costs;
- Performs analysis of subagent contract reimbursement, budgetary compliance and adequate support of expenditure;
- May supervise, train and evaluate subordinate personnel;
- Performs other related duties as required.

MINIMUM QUALIFICATIONS:

Applicants must meet one of the following options:

A. Bachelor's Degree from an accredited college or university in Accounting

OR

B. Bachelor's Degree from an accredited college or university in Business Administration, Finance or a closely related field and the completion of a minimum of 21 units in Accounting.

OR

C. A current Board of Accountancy Certified Public Accountant (CPA) certificate

A valid driver's license, or the ability to arrange necessary and timely transportation for field travel, may be required for some assignments.

Some positions may require overtime, weekend and/or holiday hours.

KNOWLEDGE, SKILLS, AND ABILITIES:

- Proficiency in the operation of a computer including a working knowledge of spreadsheets.
- Knowledge of Generally Accepted Accounting Principles (GAAP) and practices.

HISTORY:

Revision of classification specification date 11/09/1973; 02/17/2021

Approval/Adoption Dates: 06/01/1982 – Human Resources Department

Civil Service Commission Approval:

02/17/2021