

SAN BERNARDINO MUNICIPAL WATER DEPARTMENT CLASSIFICATION SPECIFICATION

TITLE: ACCOUNTANT

DATE: 8/4/2009

JOB CODE: 21715

FLSA STATUS: NON-EXEMPT

UNIT REPRESENTATION: GENERAL

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.

DUTIES SUMMARY

Under direction, to perform a variety of professional accounting duties including the analysis, preparation and maintenance of financial records and reports for various Department accounts and funds; maintain financial records supporting the administration of construction, developer-funded and grant-funded projects; and perform related duties as assigned.

DISTINGUISHING CHARACTERISTICS

The class of Accountant is the journey professional level in the financial record keeping series. The incumbent performs accounting and finance duties that range from routine to moderately difficult to provide accurate and timely financial records. Supervision is received from the Principal Accountant or designee. Incumbents may review the work of and provide coaching for clerical accounting personnel.

EXAMPLES OF DUTIES

The following duties are typical essential duties for positions in this classification. Any single position may not perform all of these duties and/or may perform similar related duties not listed here:

- Provide courteous and expeditious customer service to the general public and City Department staff;
- Routinely adhere to and maintain a positive attitude toward City and Department goals;
- Perform a wide range of journey level professional general, utility and cost accounting, financial analysis, auditing and financial reporting work;
- Maintains financial records for construction and specially funded projects, including entries for materials, equipment, services and labor charges; collect documents from various sources; compute labor, benefits and equipment usage applicable to general ledger accounts and construction work in process records; prepare periodic reports of status of construction orders;
- Assist, monitor and train subordinate staff members in accounting and record keeping procedures;
- Calculate and prepare refunds for customer deposits for services rendered;

- Account for revenues and expenditures to determine eligible expenditures to charge to grant and contract programs;
- Assign and audit account and vendor numbers and prepare accounts payables for payment; prepare and submit accounts receivables billings; monitor, prepare statements and reports of delinquent accounts receivables; prepare periodic reports of sales and use tax;
- Prepare and review various documents for adequacy and accuracy;
- Maintain property ledgers, records and eliminate fixed assets, calculate depreciation and prepare journal entries;
- Perform year-end processing of construction work in process by calculating and recording department overhead and closing out projects to fixed assets; reconcile records to established balances, identifying and resolving discrepancies; allocate costs to appropriate ledger accounts;
- Develop accounting procedures to meet specific requirements; establish and maintain filing and record keeping systems in accordance with Department policy;
- Compile and provide information to staff regarding accounts for a variety of narrative and statistical reports;
- Compose correspondence requiring use of judgment based upon a thorough knowledge of Division/Department functions and procedures;
- Set up and make entries to general and subsidiary ledgers; prepare periodic financial reports and statements; participate in year-end closing of books, analyzing accounts, preparing work papers, preparing journal entries, balancing accounts and assisting auditors by researching information needed;
- Make mathematical calculations; checks various statistical and accounting tables and reports; audit accounts, records, programs and cash;
- Research and answer technical questions;
- Access, retrieve and input varied data using computer systems;
- Work closely with Department management in the implementation of software applications;
- Operate a personal computer, calculator, typewriter, copier and related equipment;
- Answer telephone, process mail, keyboard routine forms, schedules, statements, correspondence, checks, lists, reports and related documents.

GENERAL QUALIFICATIONS

Any combination of education, training and experience that would likely provide the knowledge, skills and abilities to successfully perform in the position is qualifying. A typical combination includes:

Knowledge of:

- General, cost and governmental accounting principles and procedures;
- Accounting standards and requirements applicable to department operations and funding sources;
- Methods and techniques of financial analysis and research procedures;

- Advanced office and record keeping methods and practices;
- Enterprise accounting principles, procedures and terminology;
- Advanced account record keeping procedures pertinent to the assignment of the position;
- Principles and practices of supervision and training;
- Advanced office procedures and equipment;
- Computers and related software as it relates to financial and fiscal record keeping and reporting;
- Word processing, spreadsheet, and/or data base software at an advanced proficiency level;
- English usage, spelling, grammar and punctuation;
- Basic public relations;
- Basic customer service principles.

Ability to:

- Perform responsible journey-level accounting;
- Make arithmetic computations quickly and accurately;
- Examine and verify financial transactions, documents and reports;
- Maintain accurate and interrelated financial records, identify and reconcile errors, recommend and implement solutions;
- Prepare clear, concise and easily understood statistical and narrative reports;
- Perform statistical and financial analysis;
- Establish accounting systems, procedures and controls;
- Collect, organize and analyze financial information and arrive at sound conclusions;
- Read, understand, interpret and apply laws, procedures, policies, contracts, guidelines and professional practices related to accounting and fiscal practices and record keeping without immediate supervision;
- Operate a variety of office equipment including computers and applicable software applications;
- Assign, check, correct and train subordinates;
- Write legibly;
- Speak clearly and distinctly;
- Establish and maintain filing and record keeping systems;
- Understand and carry out oral and written instructions;
- Work under moderate stress conditions;

- Establish and maintain effective relationships with those contacted in the course of work;
- Maintain a driving record which meets Vehicle Code Standards and is acceptable to the Department and its insurance carrier.

MINIMUM QUALIFICATIONS

Education: A bachelor's degree in accounting, business administration, public administration, or a closely related field. A concentration in accounting or finance is highly desirable;

Experience: Two years of responsible journey-level general and cost accounting experience involving the use of personal computers, spreadsheets and other standard financial operating software. Extensive training in the use of Microsoft Excel is required.

NECESSARY SPECIAL REQUIREMENTS

Possession of a valid Class "C" California Driver's License. For out of state applicants, a valid Driver's License is required and a valid Class "C" California Driver's License must be obtained within ten (10) days of appointment (CA Vehicle Code 12505c).

PHYSICAL TASKS AND ENVIRONMENTAL CONDITIONS

Work involves exposure to potential physical harm, hazardous chemicals, and infectious disease. There is frequent need to stand, sit, stoop, walk, and perform other similar actions during the course of the workday. Employee accommodations for physical or mental disabilities will be considered on a case-by-case basis.

Incumbents require sufficient mobility to work in an office setting and operate office equipment, transport materials and supplies weighing up to 25 pounds, and to travel to various locations. Must be able to see in the normal visual range with or without correction with vision sufficient to read small print, computer screens and other printed documents. Must be able to hear in the normal audio range with or without correction. Employee accommodations for physical or mental disabilities will be considered on a case-by-case basis.

CAREER LADDER

From: Accountant

To: Senior Accountant

Job Description:

BOWC Approved

9/14/2004

Rev BOWC Approved

8/4/2009

Testing Standards: CS App Review/CS Supp Questionnaire Review/CS Oral Board

CSB Approved:

7/9/2013