

## CITY OF LATHROP

### ACCOUNTANT I/II

*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, learns to perform and performs professional and para-professional level accounting duties assigned to classes within the Accountant series, including general accounting, cashiering, payroll, accounts payable, accounts receivable, business licenses, and utility billing; 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:**

##### **Accountant I**

The **Accountant I** is the entry level classification in the professional accounting series that allows the incumbent to develop journey level knowledge and abilities. Initially, under immediate supervision, incumbents perform the more routine accounting duties while learning City policies and procedures. As experience is gained, there is more diversity in assignments and greater independence of action within established guidelines. This classification is alternatively staffed with Accountant II, and incumbents may advance to the higher level after gaining experience and demonstrating a level of proficiency that meets the qualifications of the higher level class.

##### **Accountant II**

The **Accountant II** is the journey 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 Senior Accountant in that the latter is responsible for the more complex and difficult duties and administers the City's annual budget preparation.

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

##### **Accountant I**

Receives immediate supervision from the Accounting Manager or higher level accounting staff. May exercise functional and technical supervision over lower level staff.

##### **Accountant II**

Receives general supervision from the Accounting Manager or higher level accounting staff. May exercise functional and technical supervision over lower level staff.

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

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- Learns to perform and performs professional and para-professional level accounting duties assigned to classes within the Accountant series, including general accounting, cashiering, payroll, accounts payable, accounts receivable, business licenses, and utility billing; prepares financial and statistical statements in accordance with Generally Accepted Accounting Principles (GAAP) and governmental accounting standards.
- Participates in the operation of automated financial management systems; identifies, develops and implements new applications as needed; reconciles postings from accounts payable, cash receipts and accounts receivable to the general ledger; prepares journal entries; prepares a variety of financial and statistical reports, including year-end and month-end reporting.
- 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.
- Receives and reviews payroll records; verifies timesheets; enters payroll into the City's system; processes, calculates and posts a variety of payroll actions, including wage garnishments, benefits withholding, overtime hours and Workers' Compensation claims; prepares, balances and corrects payroll reports; makes permanent payroll employee changes to benefits, taxes, addresses, deductions, accruals and add pays; prepares payroll and all related payroll reports, including deposits, social security, income tax withholding, other reports, and W-2's; balances and prepares payroll taxes.
- Researches, analyzes and tracks certificate of liability insurance requirements with outside agencies to comply with City, federal, and state requirement.
- Prepares and maintains the daily cash flow; prepares and reconciles monthly bank statements; reconciles investment statements; prepares debt service scheduling and debt payments for City leases.
- Compiles the City's annual personnel budget for City employees and Capital equipment; maintains the fixed asset ledgers; coordinates annual inventory of fixed assets; calculates annual depreciation expenses.
- Analyzes, prepares and maintain purchase orders for all City departments; performs accounts payable duties; sorts, audits; matches and distributes invoices from vendors and service providers; posts transactions to accounts payable system; verifies, corrects and balances accounts; generates checks; validates and supervises lower level staff's work on accounts payable.
- Provides customer service to the City's utility and business license customers regarding billing issues, utility fees, new account numbers, cancellations, applications fees, and/or other related questions; issues work orders pertaining to new or terminated customers; processes cashier transactions.
- Provides technical information and instructions regarding applicable procedures and methods to lower level staff; participates in the training of various departments in the use of computer accounting programs.
- 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 need 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 I/II**. A typical way of obtaining the required qualifications is to possess:

**Accountant I**

One year of responsible para-professional and professional accounting experience, and a bachelor's degree in accounting, business administration, finance or a related field.

**Accountant II**

In addition to the above, one year of experience equivalent to that of an Accountant I with the City of Lathrop.

**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. The level and scope of the knowledge and skills listed below vary between the I and the II levels.)*

**Knowledge of:**

Generally Accepted Accounting Principles (GAAP) and Basic Principles of Accounting as applied to Governmental Accounting Standards (GASB); principles and practices of municipal government accounting, payroll, accounts payable, accounts receivable, cashiering, business licenses and utility billing; principles and practices of automated financial systems; basic billing and collection procedures; basic principles of mathematics; applicable federal, state and local laws, codes and regulations; methods and techniques of scheduling work assignments; standard office procedures, practices and equipment; modern 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; prepare the City's payroll and all related functions; 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.