

**CITY OF ANAHEIM  
CLASS SPECIFICATION**

**TITLE CODE: 001**

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**CLASSIFICATION:** Accountant

**DEPARTMENT:** Various - As Appropriate

**CLASS DEFINITION:** To perform a variety of journey-level professional accounting duties and responsibilities involved in the recording and reporting of financial transactions, review of accounts receivable records, and the preparation of financial report statements and special financial analyses; and to provide responsible staff assistance to assigned management staff.

**SUPERVISION RECEIVED AND EXERCISED:**

Receive direction from higher level management staff.

May exercise functional and technical supervision over technical and clerical accounting staff.

**EXAMPLES OF ESSENTIAL JOB FUNCTIONS:**

*The following functions are typical for this classification. Incumbents may not perform all of the listed functions and/or may be required to perform additional or different functions from those set forth below to address business needs and changing business practices.*

When assigned to any position:

Assist in the development and implementation of policies and priorities related to the activities of the assigned accounting section.

Prepare and verify adjusted journal entries for corrected financial reports; review and interpret financial results with narrative explanations, ratio analyses and graphic reports.

Provide complete and accurate financial reports; verify and test financial data; prepare interim financial narrative reports explaining variances with graphic and analysis ratios.

Conduct and monitor the posting, balancing, and reconciliation of the general ledger and subsidiary accounts; examine all accounting transactions to ensure accuracy; correct financial records as necessary; summarize and compile reports based on transactions.

Prepare complete, accurate, and timely financial statements and reports for management staff, auditors, regulatory agencies, and financial institutions.

Prepare adjusting entries for all outstanding City debts; review and reconcile liability accounts.

Respond to inquires in a courteous manner; provide information within the area of assignment; resolve complaints in an efficient and timely manner.

Perform related duties as required.

When assigned to Finance:

Audit and reconcile daily cash receipts to bank transactions, investment portfolios, and accounts payable documents.

Supervise accounts payable staff while maintaining accounting and administrative controls over the function; review weekly accounts payable checks to accrue payments due to year-end closing; interact with vendors, contractors, auditors, and City representatives on accounts payable related issues.

Supervise the daily activities of the accounts receivable section; bill and collect money; represent city in small claims court action as necessary.

Assist in the accounting of the City's general capital assets; perform construction and work in progress capitalization cost analysis; prepare capital assets cost summary spreadsheets and related back-up details; maintain capital asset records.

Coordinate the retention and management of financial accounting files and documents; determine microfilming requirements and contracts; maintain an inventory of finance and accounting records.

Maintain computerized spreadsheets of financial transactions; prepare journal entries for posting to the general ledger; reconcile trustee cash activities to the general ledger.

Conduct the posting, balancing, and reconciliation of purchasing card transactions.

Participate in establishing uniform accounting policies and procedures.

Coordinate payment of claims by City staff; ensure proper and established accounting policies and procedures are followed.

When assigned to Community Development:

Monitor and maintain urban housing development funding; participate in prudently investing excess funds in compliance with pertinent rules and regulations; prepare bank account reconciliations.

Review invoices received from vendors; maintain vendor files; assist in resolving inquiries from vendors relative to their invoices.

Oversee and participate in all functions related to processing department payroll including coordinating data input; prepare, review, and file necessary reports; respond to questions and inquiries from employees; ensure compliance with all city policies and procedures related to payroll.

Prepare and process HUD (CDBG) draw down requests including preparing and reconciling worksheets.

Process and track department revenue receipts; prepare Collection Official Receipts (COR) for checks and cash received; obtain back-ups and determine account distribution by coordinating with department staff; reconcile back-up; prepare and update receivable monitoring list.

Monitor Anaheim Housing Authority conduit debt and compliance with arbitrage reporting requirements; prepare authority conduit debt subsidiary; prepare and update arbitrage requirement book by bond issue; ensure that arbitrage reports are received timely.

Review accounts payable checks and back-ups prior to distribution.

When assigned to Public Utilities:

Review financial planning and forecasting models; update models with actual, budgeted or projected data for the budget allocation plan, rate case studies, strategic plan, and other special needs.

Participate in verifying water and electric utility fixed asset costs, accumulated depreciation and depreciation expenses; reconcile and prepare fixed asset data schedules; assist in and provide support during rate case studies.

Coordinate the repayment of utility debts and lease obligations in accordance with bond covenants and other legal requirements.

Assist external auditors in the preparation of electric and water annual financial statements; coordinate other activities associated with the annual year-end audit and interim reviews.

Ensure the compliance of public utilities accounting transactions with generally accepted accounting principles, federal regulatory agencies, and electric and water utility long- and short-term borrowing covenants.

Participate in the year-end fixed asset capitalization process; coordinate the repayment of long-term electric and water revenue bond debts in accordance with bond covenants and other legal requirements.

Review nuclear fuel purchases and prepare models with updated information.

Audit and monitor capital project work orders to ensure they are closed as they become completed.

When assigned to Convention/Sports/Entertainment:

Coordinate payroll data input for payment; monitor payroll adjustments and early check pick-ups; coordinate internal control of the payroll system.

Review all tenant, lessor, contractor, and non-contracted billings; ensure compliance to contractual and Department guidelines; review and process cash disbursements for the Convention Center.

Audit contractor payments and general ledger accounts for financial control compliance.

Assist in the collection of moneys due from tenants and contractors before, during and after Convention Center events; collect disputed amounts by writing, calling or meeting with responsible parties.

Record and monitor fixed asset costs and accumulated depreciation for Convention/Sports/Entertainment venues; reconcile and prepare fixed asset schedules.

Assist in periodic physical inventory counts at Convention/Sports/Entertainment venues; update and reconcile inventory records.

When assigned to Public Works Operations:

Prepare monthly sanitation franchise payment for both commercial and residential billing.

Create monthly spreadsheets from data retrieved from utility database; analyze reports and resolve discrepancies.

Prepare credit/debit adjustments to customer accounts related to sanitation.

Process new customer accounts; make additions/changes to accounts in database.

Prepare letters to customers relating to sanitation billing charges.

Assist in the preparation of invoices to illegal haulers.

### **JOB RELATED QUALIFICATIONS:**

Experience and Education: Two years of responsible professional accounting experience supplemented by a Bachelor's degree from an accredited college or university with major course work in accounting, finance, business administration, public administration, or a related field. An equivalent combination of experience and education sufficient to perform the essential job functions and provide the required knowledge and abilities is qualifying.

Knowledge of: Generally accepted accounting principles and procedures and their application to a variety of accounting transactions and problems; general fund and cash management principles and procedures; principles of financial reporting and account classification; pertinent State regulations related to unclaimed moneys and City publication policies; principles and practices of public agency financial management including general and governmental accounting, budgeting, auditing, and reporting functions; automated financial management systems; principles and procedures of record keeping; principles of business letter writing and report preparation; office procedures, methods, and equipment including computers and applicable software applications such as word processing, spreadsheets, and databases; pertinent federal, state and local laws, codes and regulations.

Ability to: Accurately apply accounting principles to financial and accounting transactions; prepare, examine and verify financial statements, reports and analyses; apply deductive reasoning to effectively solve problems; analyze, post, balance, and reconcile financial data, ledgers and accounts; analyze and interpret financial data; understand the organization and operation of the City and of outside agencies as necessary to assume assigned responsibilities; understand, interpret, and apply general and specific administrative and departmental policies and procedures as well as applicable federal, state, and local policies, laws, and regulations; prepare clear and concise reports; plan and organize work to meet changing priorities and deadlines; effectively represent the City to outside individuals and agencies to accomplish the goals and objectives of the unit; work cooperatively with other departments, City officials, and outside agencies; respond tactfully, clearly, concisely, and appropriately to inquiries from the public, City staff, or other agencies on sensitive issues in area of responsibility; perform multiple tasks concurrently; operate office equipment including computers and supporting word processing, spreadsheet, and database applications; work independently in the absence of supervision; understand and follow oral and written instructions; communicate clearly and concisely, both orally and in writing; and establish and maintain cooperative working relationships with those contacted in the course of work.

License/Certification Required: None.

### **WORKING CONDITIONS:**

Environmental Conditions: Work is performed primarily in a standard office setting.

Physical Conditions: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

**OTHER:**

FLSA Designation: Most positions are designated as Administrative Exempt. Some positions may be designated as non-exempt based upon specific department assignments.

Unit Designation: Professional Management

**CAREER LADDER INFORMATION:** Experience gained in this classification may serve to meet minimum qualifications for Senior Accountant.

Note: The above statements are intended to describe the general nature and level of work being performed by persons assigned to this job. They are not intended to be an inclusive list of all duties, responsibilities and skills required of incumbents. In accordance with the Americans with Disability Act, reasonable accommodation may be made to enable individuals with disabilities to perform the essential job functions.

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