

## ACCOUNTANT

**Department:** Finance  
**Division:** Administration  
**Reports to:** Finance Division Manager

**Classification/Grade:** M-2  
**FLSA Status:** Exempt  
**Date Approved:** \_\_\_\_\_

*Job descriptions/specifications are only intended to present a descriptive summary of the range of duties, tasks, and responsibilities associated with a specific position. Therefore, description/specifications may not include all duties performed by the individual. In addition, description/specifications are intended to outline the minimum qualifications necessary for entry into the position/class and do not necessarily convey the qualifications of incumbents within the position/class.*

### **DEFINITION**

**General Ledger Responsibilities:** Under general supervision assists in production of monthly financial reports; assists with annual budget development, performs cash receipting functions, regularly performs account analysis and initiates adjusting journal entries as required; maintains fixed asset records; prepares audit schedules for external auditors; performs limited internal audits as needed.

**Bi-weekly Payroll Preparation & Reporting:** Under general supervision prepares bi-weekly payroll, ensures timely deposits, prepares/files all employer tax reports.

**Quarterly Sanitation Billings & Collections:** Under general supervision meets production schedule for the timely preparation/ mailing of quarterly sanitation billings for sewer and garbage collection services. Maintains accuracy of subsidiary A/R ledger on a daily basis through cash receipting of daily payments, posting adjustments, filing liens, establishing new accounts and arranging for start-up service or initiating shut off due to delinquency.

### **ESSENTIAL JOB FUNCTIONS AND RESPONSIBILITIES**

**(Essential functions are those functions that the individual who holds the position must be able to perform unaided or with the assistance of reasonable accommodation.)**

1. Reconciles balance sheet accounts in all funds on quarterly basis. Has ability to research and analyze transactions, making adjusting entries when necessary. Performs all aspects of G/L accounting. Recommends process changes where appropriate.
2. Performs account analysis on selected revenue /expenditure accounts on an as-needed basis. Has ability to research and analyze transactions, comparing actual vs. budget and reports findings. Makes adjusting entries when necessary. Recommends process changes where appropriate.
3. Assists with month-end financial statement closing and reporting deadlines.
4. Assists with annual preparation of audit schedules and work papers. Performs internal audits as directed.
5. Assist with preparation and compilation of annual budget.
6. Reviews capital expenditure accounts for updating CIP schedules and fixed asset records. Compiles supporting documentation and enters new asset data into fixed asset records.
7. Processes bi-weekly payroll, initiates timely EFTS payroll tax deposits, ensures timely and accurate filing of all employer payroll tax reports. Initiates third party payments related to voluntary withholdings, PERS and deferred compensation contributions, and levies.
8. Oversees the quarterly sanitation billing process, performs cash receipting duties and posts electronic payments to correct customer accounts. Has responsibility for maintaining accuracy of subsidiary ledger and reconciling daily deposits.
9. Works with the public in establishing new sanitation accounts and preparing interim period billings.
10. Prepares delinquency and shut off notices, coordinating the filing and release of liens in connection with delinquent accounts.
11. Performs other related duties as assigned.
12. Protect confidential information by preventing unauthorized release, both verbal and/or writing.

## **QUALIFICATIONS**

The degree of knowledge and ability as outlined under this section is that which is necessary to satisfactory perform the essential functions of this position.

### **Knowledge of:**

- Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB) rules, regulations, guidelines and governmental reporting standards as required by GASB 34.
- Obtain working knowledge and familiarity with City ordinances as well as Nevada Revised Statutes (NRS) and Nevada Administrative Codes (NAC) pertaining to financial management, administrative regulations and requirements.
- Governmental Fund accounting and the Modified Accrual Basis of Accounting.
- Management and maintenance of the general ledger.
- Payroll Process to include pay period processing, balancing, tax payments and reporting in a multi-collective bargaining unit environment. Must have ability to balancing subsequent third party disbursements with accruals.
- Billing systems and collections process to include bill preparation and subsidiary ledger management.
- Adaptability to financial ERP, fixed asset applications, and Microsoft Excel, Word and Desk Top Publishing (e.g. Publisher) applications.
- Computer hardware, software and peripherals in order to enter, retrieve, research, and manage accounting, auditing, insurance, payroll and purchasing functions

### **Ability to:**

- Communicate effectively in response to inquiries, prepare written and oral reports, and present training and instructional materials.
- Research, analyze and resolve routine questions concerning recorded accounting transactions.
- Make recommendations for process improvements and developing a best practice work style.
- Handle and prioritize multiple assignments.
- Establish and maintain effective working relationships with others.

### **Experience, Education and Training:**

Any equivalent combination of training, education and experience which provides the individual with the required knowledge, skills, and abilities to perform the job. A typical way to obtain the required knowledge and abilities would be:

Education: Bachelor's Degree in Accounting, Finance, Public or Business Administration.

Experience: Two (2) years' responsible experience in a medium sized organization utilizing accounting and financial statement preparation skills. Governmental financial experience preferred.

License or Certificate: Must possess, at the time of employment and continuously throughout employment, a valid Class "C" driver's license.

## **WORKING CONDITIONS**

Work is performed under the following conditions:

Duties require sufficient mobility to work in a typical office setting and use standard office equipment (including a computer); sustained posture in a seated position for prolonged periods of time; vision to read printed materials and a VDT screen, and hearing and speech to communicate in person or over the telephone. Physical exertion present due occasional bending, twisting, walking, standing, reaching and kneeling. Must be able to handle stressful situations, attend some evening meetings and travel to off-site facilities to administer training or examinations. Must carry/lift/push or pull loads of up to 25lbs.

The City of Mesquite is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodation to qualified individuals. The City of Mesquite encourages both incumbents and individuals who have been offered employment to discuss potential accommodations with the employer.

Revised & approved:

August 2007  
October 09