

EXHIBIT A

Principal Accountant

SUMMARY

Under general supervision, the Principal Accountant provides direction and supervision for professional accounting and accounting support staff and performs diverse and specialized accounting work which is complex and involves significant accountability and decision-making responsibility. Assignments are broad in scope and allow for a high degree of administrative discretion in its execution. Duties include assisting in annual budget preparations, preparing financial and statistical statements and reports, and posting, balancing, and reconciling accounts to the City's general ledger.

ESSENTIAL FUNCTIONS -- *Essential functions, as defined under the Americans with Disabilities Act, may include any of the following representative duties, knowledge, and skills. This list is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and duties performed by incumbents of this class. Employees are required to be in attendance and prepared to begin work at their assigned work location on the specified days and hours. Factors such as regular attendance at the job are not routinely listed in job descriptions but are an essential function. Essential duties and responsibilities may include, but are not limited to, the following:*

- Partner with and assists the Director of Finance, City Manager, and other department heads on various accounting-related tasks and projects assigned.
- Plans, organizes, controls, manages and evaluates the work of assigned accounting staff; with staff, participates in establishing operational plans and initiatives to meet department goals and objectives; implements departmental plans, work programs, processes, procedures and policies required to achieve overall department performance results; coordinates and integrates department functions and responsibilities to achieve optimal efficiency and effectiveness; participates in developing and monitoring performance against the annual departmental budget as determined by the Director of Finance.
- Provides technical guidance to the Senior Accountant, Accountant, and other finance related staff with technical questions regarding accounting methods and work practices.
- Prepares, reviews, and oversees the governmental and enterprise funds budgets; reviews and approves accounts payable invoices.
- Reviews the accuracy of data flows and prepares the administrative budget for the Successor Agency; assists with the preparation of the annual Recognize Obligation Payment Schedule (ROPS); pays and records bond payments; reconciles Trustee accounts related to the Successor Agency.
- Plans, organizes, and manages complex accounting work related to state and federal grants, Capital Improvement Projects, prepares and submits budget adjustments and other complex accounting requirements.
- Reviews, tracks, and enters City revenues into appropriate system reports trends and exceptions to higher level staff; prepares related reports as directed.
- Reviews and approves bonds for the Adelanto Public Utility Authority (APUA) and reconciles Trustee accounts. Tracks and submits reimbursements for the JAG and Homeland Security grants.

- Leads the preparation, development and completion of the City's annual external audit and other special audits; work with external auditors and City staff to ensure responses are complete, well- documented and provided in a timely manner.
- Prepares and submits projects for the Community Development Block Grant (CDBG); tracks expenses and submits refund requests to the County; prepares agenda reports and resolutions related to CDBG acceptance and implementation.
- Plans and evaluates the performance of assigned staff; establishes performance requirements and personal development targets; monitors performance and provides coaching for performance improvement and development; provides or recommends compensation and other rewards to recognize performance; takes disciplinary action, up to and including termination, to address performance deficiencies, subject to management concurrence, in accordance with the City's human resources policies and procedures, Personnel Rules and labor contract provisions as determined by the Director of Finance.
- Provides quality customer service.
- Performs related duties as required or assigned.

MINIMUM QUALIFICATIONS

Education, Training, and Experience Guidelines

Bachelor's degree from an accredited four-year college or university in Accounting, Finance, Business Administration, or related field AND at least six (6) years of progressively responsible professional finance and/or accounting experience in a municipal agency, at least one (1) year of which was in a supervisory capacity. A Master's Degree is desirable. License as a Certified Public Accountant is desirable.

Knowledge of:

- Applicable local, State, and Federal laws, codes, regulations, and ordinances.
- Principles and practices of general, fund and governmental accounting including financial statement preparation and methods of financial control and reporting; Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board and Government Finance Officers Association accounting standards and requirements applicable to City operations and funding sources.
- Federal and State laws and requirements for municipal accounting organizations.
- Principles, types, and uses of automated accounting systems.
- Principles of business management, office methods, and procedures.
- Proper grammar, spelling, and punctuation.
- Records maintenance and retention policies and procedures.
- Customer service principles, practices, and etiquette.
- Budget development and implementation.
- Principles and practices of municipal government accounting.
- Principles and practices of automated financial systems
- Grant funding requirements and procedures.

Skill in:

- Examining and verifying a variety of financial documents, reports, and transactions.
- Maintaining accurate records, logs, and filing systems.
- Preparing and implementing budgets.
- Performing accurate mathematic calculations.

- Reviewing, analyzing, and reconciling financial data, ledgers, and accounts
- Preparing clear and concise reports.
- Establishing and maintaining effective working relationships.
- Interacting tactfully and professionally with City staff, outside agencies, and the public.
- Communicating effectively both verbally and in writing.

LICENSE AND CERTIFICATION REQUIREMENTS

None.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this class, the employee is regularly required to sit; talk or hear, in person and by telephone; use hands repetitively to finger, handle, feel or operate standard office equipment; and reach with hands and arms. The employee is frequently required to stand and walk; and lift up to 10 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.