

# **SAN BERNARDINO MUNICIPAL WATER DEPARTMENT CLASSIFICATION SPECIFICATION**

**TITLE: PRINCIPAL ACCOUNTANT**

**DATE: 8/7/2012**

**JOB CODE: 51715**

**FLSA STATUS: EXEMPT**

**UNIT REPRESENTATION: MID-MGMT**

*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 general direction, to perform a variety of professional accounting duties including planning, preparing, scheduling, monitoring, and analyzing financial information; to supervise, coordinate and monitor staff to maintain financial records according to applicable rules and regulations; to perform technical financial record keeping involved in the maintenance of general ledger records, job cost accounting, grant accounting, bond administration, operating and capital improvement budgets, and other fiscal documents; to prepare required reports relating to these financial transactions; to perform long and short range economic forecasts, analysis and reports on Department's rates, fees, financial and budgetary conditions; and to perform related work as required.

## **DISTINGUISHING CHARACTERISTICS**

The class of Principal Accountant is the working supervisorial level in the financial record keeping series. Supervision is received from the Director of Finance. Supervision is exercised over an assigned section.

## **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:*

### **All Positions:**

- 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;
- Plan, schedule, monitor and supervise the work of staff assigned to the accounting section of the Municipal Water Department; set work priorities, train, evaluate, select and recommend advancement and discipline of subordinates;
- Assist the Director of Finance by performing a wide range of professional-level general cost accounting, financial analysis, auditing, and financial reporting work;

- Prepare schedules and financial reports for annual audit; work with auditors, providing requested data, records and explanation of procedures; prepare annual bond disclosure reports;
- Maintain financial records for specially funded projects, accounts for reporting revenues and expenditures, and prepare financial schedules and reports; analyze expenditures to determine eligible expenditures to charge to grant and contract programs;
- Perform a wide variety of job cost accounting related to supply, material, equipment, and labor costs; maintain accounting records;
- Audit accounts receivable and accounts payable documents; reconcile bank and trust statements; prepare accounting-related reports; develop accounting forms; initiate journal entries to record transactions;
- Participate in the development and implementation of goals, objectives, policies and priorities for assigned accounting duties of section; analyze, recommend, and administer policies and procedures to meet governmental and accepted accounting reporting requirements;
- Review and approve payroll related records and reports including employment tax returns and retirement contribution reports;
- Maintain financial records for formal contracts and process invoices for payment;
- Collect and compile information for assigned studies and prepare summaries, reports and recommendations, as appropriate;
- Calculate sewer capacity fees for new sewer connection permits, meet with and provide fee information to contractors, engineers and property owners, processing and collecting fees as appropriate; maintain sewer capacity records;
- Maintain records and agreements for purchase of sewer capacity rights, meet with and assist sewer capacity rights owners;
- Assist in annual inventory of plant facilities, vehicles and equipment;
- Record and account for fixed assets including working with associated schedules of depreciation;
- Coordinate and monitor the installation and modification of software applications, working with software representatives as required;
- Operate personal computer, calculator and other specialized office equipment;
- Establish and monitor procedures and schedules of records retention;
- Prepare correspondence on a broad range of accounting-related subjects;
- Operate Department vehicles as required.

## **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 municipal government accounting principles, practices, and procedures;

- Analytical principles and practices used in evaluating, verifying, interpreting, and forecasting financial data;
- Budgeting procedures and techniques;
- Advanced record keeping procedures;
- Data processing as it applies to accounting work;
- Principles and practices of supervision, training, and personnel management;
- Modern office methods, procedures, and equipment;
- Personal computer operation methods and accounting related software;
- Business math;
- Applicable federal, state and local rules, regulations, and ordinances;
- Basic public relations;
- English usage, spelling, grammar, and punctuation.

**Ability to:**

- Plan, organize, schedule, monitor, and supervise work of the accounting section;
- Perform complex financial analysis work;
- Perform responsible professional-level accounting work;
- Operate a personal computer accurately and efficiently; use a variety of computer software programs;
- Operate a calculator by touch; perform mathematical computations quickly and accurately;
- Devise and implement efficient accounting and record keeping procedures;
- Read, understand, interpret, apply, and communicate accounting principles, policies, procedures, contracts, grants, rules, and regulations;
- Prepare, verify, and present concise financial reports and statements;
- Plan and organize work assignments to meet schedules and timelines, set priorities for, train, evaluate, select, and recommend advancement/discipline of subordinates;
- Analyze problems, identify alternative solutions, project consequences of proposed actions, and implement recommendations in support of departmental goals;
- Exercise good judgment, flexibility, creativity, and sensitivity in response to changing situations and needs:
- Understand and carry out oral and written instructions, communicate clearly and concisely;
- Establish and maintain effective and cooperative working relationships with those contacted in the course of work, provide quality customer service;
- Operate a vehicle observing legal and defensive driving practices;

- Maintain a driving record which meets Vehicle Code Standards and is acceptable to the Department and its insurance carrier.
- Work under moderate stress conditions;

### **MINIMUM QUALIFICATIONS**

Education: Graduation from high school or G.E.D.,

And

Bachelor's degree in accounting, finance, public or business administration, or closely related field with a concentration in accounting,

And

Experience: Two (2) years of progressively responsible professional cost accounting experience. Certification as a Public Accountant in California may be substituted for the required education.

### **NECESSARY SPECIAL REQUIREMENTS**

Possession of a valid Class "C" California Motor Vehicle Operator's License. For out of state applicants, a valid Driver's License is required and a valid Class "C" California Motor Vehicle Operator'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 and/or field 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:** Principal Accountant

**To:** Director of Finance

Job Description:

BOWC Approved: 8/9/2005

Rev: 8/7/2012

Testing Standards: CS App Review/CS Supp App Review

CSB Approved: 9/8/2015