



January 2021
FLSA: EXEMPT

PRINCIPAL ACCOUNTANT

DEFINITION

Under administrative direction, plans, directs, manages, and coordinates the financial programs and activities of Carmel Area Wastewater District, including budgets, general ledger, payroll, employee benefits, fixed assets, purchasing, bonds, and grant management; oversees and participates in the development and implementation of goals, objectives, policies, and priorities for financial programs; oversees and participates in the development and administration of annual budget; manages financial activities of the CAWD/PBCSD Reclamation Project; coordinates assigned activities with outside agencies; provides support as requested to the General Manager and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives administrative direction from the General Manager. No direct supervision of staff is exercised.

CLASS CHARACTERISTICS

This is a mid-management classification responsible for all the District's financial services and activities. Successful performance of the work requires thorough knowledge of theory and practice of governmental accounting and auditing, and basic principles of budget preparation and control. Responsibilities include preparation of the District's budget and financial statement, ensuring efficiency and effectiveness of all the District's financial programs, overseeing and participating in the development and administration of the annual budget, and forecasting the future funds needed for staffing, equipment, materials, and supplies; preparation and maintenance of Reclamation Project accounts, financial statements, and budgets.

EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative only)

Management reserves the rights to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

EXAMPLES OF ESSENTIAL FUNCTIONS (continued)

Finance and Budget Functions:

- Oversees all financial services and activities of the District including budgeting, general ledger, fixed assets, rate model, employee benefits, and purchasing.
- Primarily responsible for the District's budget and financial statements.
- Responsible for maintaining all Reclamation Project accounts, preparation of monthly financials, annual budget and audit.
- Oversees and participates in development and implementation of goals, objectives, policies and priorities for financial programs; recommends, develops and administers policies and procedures.
- Monitors and evaluates the efficiency and effectiveness of financial programs.
- Oversees and participates in the development and administration of the District annual budget; directs the forecast of funds needed for staffing, equipment, materials and supplies; monitors and approves expenditures; implements adjustments.
- In conjunction with department heads, controls budget for various District departments and projects, determining if funds are available and expenditures properly classified; researches and analyzes transactions to resolve budget problems, provides analysis of available funds at management request; reviews data with departments.
- Serves as liaison for the District on financial matters with outside agencies; negotiates and resolves sensitive and controversial issues.
- Prepares timely monthly financial statements and expense reports; maintains automated general ledger for accruing income and expenses; ensures accuracy of general ledger system.
- Oversees purchasing functions of the department heads to ensure that purchases are authorized and comply with district controls; maintains and updates automated fixed asset inventory system; establishes guidelines to capitalize designated expenditures.
- Conducts a variety of organizational studies, investigations and operational studies; recommends modifications to District programs, policies and procedures as appropriate.
- Prepares working papers, financial statements and various reports for federal, state, city and other outside agencies as well as for internal accounting/audit and annual financial audit.
- Reviews and interprets monthly financial statements, including budget variance analysis and recommendations.
- Verifies, allocates and posts details of the District in journals or computer files from documents such as sales slips, invoices, receipts, check stubs and computer printouts.
- Reconciles and balances accounts, compiles reports showing statistics, cash receipts, expenditures, accounts payable and receivable, profit and loss, and other items pertinent to the District's operation.
- Performs other duties as assigned.

Administrative Functions:

- Assists with the administrative functions of the Reclamation Project, including accurately coding, entering of data into the computer, invoicing and preparing checks for distribution.
- Attends and participates in professional group meetings; stays abreast of new trends and innovations in the field of public finance.
- Oversees and coordinates w/Administrative Services Coordinator, employee benefit programs including Worker's Compensation, medical, life and related programs.
- Oversees operation of finance related computer systems applications.
 - Evaluates systems and makes recommendations for upgrades and facilitates any resulting conversions.
- Establishes and maintains a posture of visibility, accessibility and responsiveness to all board members, employees and all other contacts.
- Develops and maintains a liaison with outside professional providers (legal, accounting and otherwise) to Carmel Area Wastewater District. Recommends contract agreements for outside professional services for Board approval. Directs the District's responses to outside agencies such as professional services for Board approval. Directs the District's responses to outside agencies such as external and operational auditors.
- Maintains custody of all official records and documents pertaining to financial information.
- Prepares written guidelines and procedures for approval. Issues written and oral instructions.
- Prepares reports summarizing and forecasting District business activity and financial position in areas of income, expenses and earnings based on past, present and expected operations. Includes monthly, quarterly, fiscal year end and related reporting.
- Prepares, coordinates and reconciles payroll with outside vendor.
- Oversees the various insurance policies of the District; processes related paperwork; works with the Administrative Services Coordinator when assisting coworkers with insurance related questions.
- Computes annual sewer user fees and submits data to County in a timely manner.
- As directed, participates in the federal and state grant funding process.

Other Functions:

- Conducts self in manner reflecting credit on the Carmel Area Wastewater District and encourages others to do the same.
- Uses equipment and materials in a safe and accountable manner, follows established safety procedures, uses appropriate safeguards, and observes common sense rules of safety in all on-the-job activities.

QUALIFICATIONS

Knowledge of, and/or Ability to:

- Principles and practices of local government and special district budgeting and finance.
- Read, analyze and interpret common employment regulations, business journals and legal documents.
- Ability to work with generally accepted accounting procedures, balance sheets, profit/loss statements, and mathematical concepts such as probability and statistical inference. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.
- Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.
- Principles and practices of financial information systems and software and their application to municipal operations.
- Knowledge of generally accepted accounting procedures and pronouncements issued by the Governmental Accounting Standards Board.
- Knowledge of applicable Federal, State, and local laws, codes and regulations.
- Ability to make sound independent decisions when circumstances warrant such action.
- Must be organized, highly creative and analytical, independent and self-motivated, enthusiastic and dependable.
- Ability to adjust to tasks in accordance with changing deadlines and priorities.
- Knowledge of modern office practices, methods, and computer equipment; proficient in Word and Excel in a Windows environment.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for effectively representing the District in contacts with governmental agencies, community groups and various business, professional, educational, regulatory, and legislative organizations.
- Techniques for providing a high level of customer service to public and District staff, in person and over the telephone.

EDUCATION and EXPERIENCE:

Any combination of training and experience which would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Bachelor's Degree (B.A. or B.S.) from four-year accredited college or university, with major course work in accounting, finance, or a related degree, plus a minimum of four (4) years of related experience and/or training; or equivalent combination of education and experience.

Required Qualifications:

- Possession of a Class C driver's license required by the State of California, Department of Motor Vehicles, to perform the duties of the position. Continued maintenance of said driver's license in compliance with established District vehicle operation standards, and the ability to be insured for the operation of a vehicle/District vehicle in accordance with the terms and conditions of the District's insurance program are conditions of continuing employment. The California Sanitation Risk Management Authority (CSRMA) driving standards.

Additional Requirements:

All Carmel Area Wastewater District employees are, by State and Federal law, **Disaster Service Workers**. The roles and responsibilities for Disaster Service Workers are authorized by the California Emergency Services Act and are defined in the California Labor Code. In the event of a declaration of emergency, any employee of the District may be assigned to perform activities which promote the protection of public health and safety or the preservation of lives and property. Such assignments may require service at locations, times, and under conditions that are significantly different than the normal work assignments and may continue into the recovery phase of the emergency.

If a "Local Emergency" is declared during the employee's shift, employees will be expected to remain at work to respond to the emergency needs of the community. If a "Local Emergency" is declared outside of the employee's shift, employees must make every effort to contact their direct supervisor or department head to obtain reporting instructions as Disaster Service Workers.

PHYSICAL DEMANDS

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

Standing:

- Average Frequency: 4 to 8 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: Greater than 9 times per day
- Maximum Duration: Short (Less than 1 hour)
- Surfaces: Tile, carpet, concrete, asphalt
- Description: Performs while communicating with coworkers, during informal meetings, operating standard office equipment, accessing file drawers or shelves, and performing other described job duties.

Walking:

- Average Frequency: 4 to 8 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: Greater than 9 times per day
- Maximum Duration: Long (2 to 8 hours)
- Surfaces: Tile, carpet, concrete, asphalt
- Description: Within building, to and from offices, relocating files/paperwork or office supplies, using carts, and performing other described job duties.

Sitting:

- Average Frequency: 4 to 8 times per day
- Average Duration: Long (2 to 8 hours)
- Maximum Frequency: Greater than 9 times per day
- Maximum Duration: Long (2 to 8 hours)
- Surfaces: Cushioned vehicle seat, office chair
- Description: Performing various desk station activities including using a computer, reading, and writing, driving a vehicle, during meetings and trainings, and performing other described job duties.

Kneeling/Crouching/Squatting:

- Average Frequency: 4 to 8 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: 4 to 8 times per day
- Maximum Duration: Short (Less than 1 hour)
- Surfaces: Tile, carpet
- Description: Performs while retrieving or positioning paperwork/files or boxes on and off lower shelves, drawers or ground level.

Crawling:

Not a job requirement.

Laying on Back/Stomach:

Not a job requirement.

Climbing/Balancing:

- Average Frequency: 1 to 3 times per month
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: 4 to 8 times per month
- Maximum Duration: Medium (1 to 2 hours)
- Surfaces: Stair or ladder steps, vehicle floorboard
- Description: Performs while ascending or descending a warehouse ladder to access upper shelves; entering or exiting a vehicle cab, step stool.

Reaching:

Above Shoulder Level:

- Average Frequency: 4 to 8 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: Greater than 9 times per day
- Maximum Duration: Medium (1 to 2 hours)
- Description: Performs while accessing or placing files, paperwork or binders and related items on and off upper shelves. Unilateral or bilateral upper extremities from less than full-to-full extensions at each occurrence. A variable to reaching above shoulder level includes employee's height.

Between Waist and Shoulder Level:

- Average Frequency: 4 to 8 times per day
- Average Duration: Medium (1 to 2 hours)
- Maximum Frequency: Greater than 9 times per day
- Maximum Duration: Medium (1 to 2 hours)
- Description: Performs while utilizing a computer keyboard and input device to enter or retrieve data, which includes reaching within the primary reach zone, operating standard office equipment including a copy or fax machine, handling office supplies, driving a vehicle in conjunction with maneuvering a steering wheel, using a cart to transport office supplies or file boxes., and performing other described job duties. Unilateral or bilateral upper extremities from less than full-to-full extensions on each occurrence.

Below Waist Level:

- Average Frequency: 1 to 3 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: 4 to 8 times per day
- Maximum Duration: Medium (1 to 2 hours)
- Description: Performs while retrieving or positioning paperwork/files or boxes on and off lower shelves, drawers, or ground level. Unilateral or bilateral upper extremities from less than full-to-full extensions on each occurrence.

Pushing/Pulling:

- Average Frequency: 1 to 3 times per week
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: 4 to 8 times per day
- Maximum Duration: Medium (1 to 2 hours)
- Description: Performs while opening or closing file cabinet drawers, using a four-wheel cart to transport file boxes or related items. Unilateral or bilateral arm use.

Twisting/Rotating:*Waist:*

- Average Frequency: Greater than 9 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: Greater than 9 times per day
- Maximum Duration: Short (Less than 1 hour)
- Description: Performs during normal body mechanics, performing general office tasks, driving and performing other described job duties.

Neck:

- Average Frequency: Greater than 9 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: Greater than 9 times per day
- Maximum Duration: Short (Less than 1 hour)
- Description: Performs during normal body mechanics, performing general office tasks, driving and performing other described job duties.

Wrists:

- Average Frequency: Greater than 9 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: Greater than 9 times per day
- Maximum Duration: Short (Less than 1 hour)
- Description: Performs during normal body mechanics, handling office supplies and paperwork, and performing other described job duties. Unilateral or bilateral hand use.

Bending:*Waist:*

- Average Frequency: 1 to 3 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: 4 to 8 times per day
- Maximum Duration: Short (Less than 1 hour)
- Description: Performs while retrieving or positioning paperwork/files or boxes on and off lower shelves, drawers, or ground level.

Head/Neck:

- Average Frequency: Greater than 9 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: Greater than 9 times per day
- Maximum Duration: Short (Less than 1 hour)
- Description: Performs during normal body mechanics including reading, writing, and reviewing paperwork, operating standard office equipment, performing general office tasks and performing other described job duties.

Wrists:

- Average Frequency: Greater than 9 times per day
- Average Duration: Short (Less than 1 hour)
- Maximum Frequency: Ongoing -- tasks performed throughout shift
- Maximum Duration: Short (Less than 1 hour)
- Description: Performs during normal body mechanics, while handling office supplies and paperwork, driving in conjunction with maneuvering a steering wheel, and performing other described job duties. Unilateral or bilateral hand use.

Lifting/Carrying:

0 to 10 lbs.:

- Objects: Office supplies, ream of paper, binders, manuals, documents, mail, small packages, writing utensils, telephone handset, chair, laptop computer, vehicle fire extinguisher, electrical cords, broom
- Average Frequency: Ongoing -- tasks performed throughout shift
- Average Duration: Seconds to less than 15 minutes at a time
- Maximum Frequency: Ongoing -- routine tasks performed throughout shift
- Maximum Duration: Short (Less than 1 hour)
- Height: Ground to shoulder or above
- Distance: Average - less than 50 feet including ascending/descending stairs
- Description: Performs a variety of administrative office tasks including receiving mail and small packages, writing, transferring paperwork, using manuals, loading printers, moving light office equipment, filing; stocking and retrieving office supplies from cabinets/shelves.

11 to 25 lbs.:

- Objects: Medium sized packages, box of office supplies, step-stool, fire extinguisher, half-sized box of printer paper, 4" binder
- Average Frequency: 2 times per day
- Average Duration: Seconds to less than 5 minutes at a time
- Maximum Frequency: 8 times per day
- Maximum Duration: Seconds to less than 5 minutes at a time

- Distance: Less than 50 feet
- Height: Ground to shoulder
- Description: Performs while receiving, transferring, and storing these objects.

26 to 50 lbs. (two-person lifts):

- Objects: Full file boxes, foldable tables
- Average Frequency: 2 times per month
- Average Duration: Seconds to less than 5 minutes at a time
- Maximum Frequency: 2 times per week
- Maximum Duration: Seconds to less than 5 minutes at a time
- Distance: Less than 50 feet
- Height: Ground to waist
- Description: Performs while moving tables, boxes, and deliveries or when using a dolly.

51+ lbs.

- Not a job requirement

Grasping:

Simple:

- Average Frequency: Ongoing - tasks performed throughout shift
- Average Duration: Seconds to less than 15 minutes at a time
- Maximum Frequency: Frequency is consistent
- Max Duration: Seconds to less than 15 minutes at a time
- Description: Utilizing a telephone handset, handling paperwork, writing; any grasping necessary to complete required lifts/carries below 25 lbs.

Fine Manipulation:

- Average Frequency: 1 to 2 hours
- Duration: Seconds to less than 5 minutes at a time
- Maximum Frequency: 2 to 3 hours
- Duration: Seconds to less than 10 minutes at a time
- Description: Utilizing a writing utensil; using computer keyboards/tablets including use of a mouse, touchpad or touch screens; calculator; using telephone, sorting and handling documents. Unilateral or bilateral hand use.

Machines/Tools:

The machines and tools listed here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

- Writing utensils
- Computer
- Standard office equipment including copy and fax machines, scanners and printers
- Telephone
- Standard office tools including staplers, stapler removers and other related items
- Vehicle

Weights and Measures:

The items listed here to be weighed or measured are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

Items Weighed:

- Six-foot foldable table – 40 lbs.
- Eight-foot foldable table – 48 lbs.
- Metal chair – 19 lbs.
- File box – up to 30 lbs. (full)

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions and no direct exposure to hazardous physical substances.

Employee occasionally will be outdoors at the Treatment Plant facility and be briefly exposed to loud noise levels, inclement weather conditions, cold and hot temperatures, vibrations, chemicals, odors, and fumes.

NOTICE: The examples of functions, responsibilities, work environment, physical demands etc. listed in this Job Analysis are representative only, and not exhaustive of the tasks that an employee may be required to perform.