

**MERCED IRRIGATION DISTRICT
ACCOUNTANT**

FLSA Status – Exempt

DEFINITION:

Under supervision of the Controller, performs routine to complex professional accounting duties in the maintenance, review and analysis of fiscal records; the preparation of timely financial reports to District management and to other governmental bodies and the public; perform a variety of complex accounting and financial analysis leading to new or revised accounting procedures and reports, as well as resolving complex accounting issues based on research and the application of government accounting and auditing standards; exercise independent judgment in the interpretation of procedures and regulations; develop specialized reports and lead special accounting-related projects; assist Accounting Technicians in the general accounting functions of the District, monthly closings, preparation of management summaries and operating reports.

ESSENTIAL FUNCTIONS OF THE POSITION:

- Maintains the District's general ledger; reviews accounting documents to ensure accurate information and calculations, and makes correcting entries when needed; examines supporting documentation to establish proper authorization and conformance with District policies, agreements, contracts, and state and federal requirements; prepares and maintains control and subsidiary accounting records involving a variety of transactions and accounts; prepares journal entries; performs periodic reconciliation of general ledger accounts and subsidiary ledgers, and bank statements; analyzes variances and reports on results; compiles and prepares periodic work papers, financial statements, supporting schedules, tax forms, and various reports for the District, federal, state and other outside agencies.
- Performs technical accounting work in the maintenance of records of revenues and expenditures in accordance with generally accepted accounting principles; enters, reconciles, resolves discrepancies, summarizes and prepares journal entries to produce accurate periodic financial reports; maintains budgetary control; and reviews journal entries prepared by other accounting personnel.
- Maintains, reviews and controls fixed assets; disposes of assets; prepares records and reports on fixed assets and book entries on depreciation.
- Performs debt service calculations and related journal entries both for obligations due to the District and due from the District. Prepares amortization schedules and ensures timely debt service payments and receipts.
- Performs all required debt compliance.
- Performs calculations and related journal entries for the District's Bond cash accounts. Prepares requests for withdrawal and balance verification.
- Provide support to the District's investment activities; maintain investment records and related documents; prepare monthly reports as needed.
- Assists in the maintenance of the Chart of Accounts to include creation and deletion of account numbers as required; recommends revisions to the Chart of Accounts.
- Assists in the set up and maintenance of financial statement formats and record keeping systems; prepares and implements procedures for the collection and reporting of data for the department and District-wide.
- Prepares a variety of requested materials in support of the independent annual audit including complex analysis, reconciliations and schedules.

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- Provides guidance to Accounting Technicians and other accounting support staff in performing accounting entries, payroll, accounts payable, accounts receivable, cash management, work management and general ledger as needed; sets up new vendors for Accounting Technicians to pay or send invoices; reviews technical work of Accounting Technicians; works directly with staff from other departments to resolve technical accounting issues and problems and coordinate accounting related activities as necessary.
- Assists in budget preparation and budgetary transactions as assigned.
- Assists in Annual Financial Report preparation as assigned.
- Identifies the need for and defines the requirement specifications for cost accounting and accounting systems necessary to support the effective operations of the District.
- Identifies the need for and establishes, modifies, documents and coordinates implementation of accounting and accounting control procedures.
- Analyzes financial information and prepares project/activity cost reports and maintains the District's capital project system; prepares final analysis with the assistance of the project manager to create the fixed assets and prepare the journal entry to close out the project.
- Reviews all Board of Director action to determine accounting implications including the fiscal and reporting impacts of policies, decisions, new contracts and agreements; incorporates impacts into the budget, monthly invoicing, and into formalized procedures.
- Participates in safety meetings and training programs as required; reports all workplace accidents, violations or infractions to management.
- Works overtime, weekends and holidays as required to provide for emergency response and to accommodate the needs of the business.
- Performs duties above for Twin Lakes Management Company, as applicable.
- Perform other duties as requested, directed or assigned.

QUALIFICATIONS:

Any combination of experience and education that would prepare the candidate for the duties and responsibilities of the position is acceptable.

Education:

- Bachelor's Degree in Accounting, Finance or related field from an accredited college or university.
- CPA certification a plus.

Experience:

- Two (2) years of related experience, preferably in a public sector environment.

Ability to:

- Operate a computer using Microsoft Office applications and other standard office equipment.
- Analyze and make sound recommendations on complex financial data and operations.
- Plan and evaluate financial systems and practices and make sound recommendations for improvement.
- Develop and implement financial procedures and controls.
- Perform complicated mathematical calculations and analysis.
- Prepare clear, concise and comprehensive financial statements, reports and written materials.
- Communicate effectively both orally and in writing.
- Exercise sound independent judgment within general policy guidelines.

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- Establish and maintain effective working relationships with all levels of District management, staff, other public officials, the public and others encountered in the course of work.
- Understand, interpret, explain and apply District, state, and federal laws regulating District financial accounting, reporting and record keeping.
- Exercise technical and functional guidance over work product of subordinate staff.
- Be well organized and detail oriented.

Knowledge of:

- Principles, practices and terminology of general, fund and enterprise accounting, including financial statement preparation and methods of financial control and reporting.
- Public agency budgeting principles and practices.
- Principles and practices of cost accounting.
- Internal control principles and practices.
- Auditing principles and practices.
- Principles and practices of business data processing particularly related to the processing of accounting and financial information.
- Understanding and working knowledge of computerized accounting systems.
- Relevant policies, procedures and standards for Special Districts.
- Laws and regulations relating to the financial administration of public agencies.

Necessary Special Requirement:

- Must file a Statement of Economic Interests in compliance with Government Code Section 8100.
- Must complete a two hour Ethics training course every two years in compliance with California AB 1234.
- A valid California Class C Driver License and the ability to maintain insurability under the District's vehicle insurance program.
- Abide by all District policies, guidelines and rules.

ENVIRONMENTAL FACTORS:

- Exposure to the sun: 10% or less work time spent outside a building and exposed to the sun.
- Irregular or extended work hours: Occasionally required to change working hours or work overtime.
- Work performed in an office environment

The mental and physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

ESSENTIAL MENTAL ABILITIES:

- Exercise independent judgment.
- Self directing and organized.
- Reason objectively.
- Assess, project and plan work activities on a daily and weekly basis.
- Interpret state/ federal/agency regulations.
- Document concisely, accurately and timely.
- Handle a variety of duties which may be interrupted or changed by immediate circumstances.

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TYPICAL PHYSICAL DEMANDS:

- Communicate orally and in writing with District management, co-workers, outside auditors, customers, and the public in face-to-face and one-on-one settings.
- Transport, set-up and removal of promotional equipment and materials at various public functions.
- Use of office equipment such as computer, copiers, scanners, and fax machines.
- Capable of negotiating stairways.

Sitting: Remains in a seated position for up to eight (8) hours per day
Hands/Arms: Operates computer for up to eight (8) hours per day
Lifting: Raises and lowers boxes and supplies up to twenty-five (25) pounds.
Stooping: Bends body downward and forward by bending at the knees or waist
Talking: Expresses ideas and shares information by means of spoken work in person and by telephone.
Hearing: Hears well enough to receive communications in person and by telephone.
Vision: Reads written and video messages for up to eight (8) hours per day. Operate vehicles and office equipment.

SUPERVISION:

The position receives general supervision from the Controller and may oversee work of Accounting Technicians.

I have reviewed this Job Description with my Supervisor and agree with its contents.

Employee Signature/Date

Supervisor Signature/Date

The specific statements shown in each section of this job description are not intended to be all-inclusive. They represent typical elements and criteria necessary to successfully perform the job.