MERCED IRRIGATION DISTRICT
ACCOUNTANT

FLSA Status – Non-Exempt
Unrepresented

DEFINITION:

Under supervision of the Controller, performs routine to complex professional accounting duties in the maintenance, review and analysis of fiscal records. Coordinate and participate in the development of the District's annual operating and capital budgets, preparation of timely financial reports to District management and to other governmental bodies and the public, participate in the preparation of the District's annual audit, and perform a variety of complex accounting and financial analysis leading to new or revised accounting procedures and reports. Resolve complex accounting issues based on analysis and research and the application of government accounting and auditing standards, exercise independent judgment in the interpretation of procedures and regulations, develop specialized reports, lead special accounting-related projects, and 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:

- Perform a full range of professional level accounting duties; perform routine to advanced recording and analysis of District financial transactions to ensure the highest level of accounting accuracy, including reconciliations, journal entry preparation and review, general ledger account coding, and revenue and expenditure verification.
- Assist in the preparation of the District's Annual Comprehensive Financial Report; prepare assigned narrative, notes, schedules, and worksheets, including requests from the District's independent auditors, as needed.
- Coordinate and participate in the preparation of the District's annual budget (operating and capital) with all District departments; formulate budget assumptions and cost allocation philosophy; prepare a variety of support schedules including revenue and expense forecasts; analyze budget information received from all departments to help ensure accuracy and reasonableness; prepare various informational support documents for presentation to management and the Board of Directors; oversee the publication and distribution of the budget; train staff on budget development, budget use, and budgetary control policies and procedures.
- Administer the District's long term debt programs; ensure the preparation and timely processing of payments and receipts; maintain debt, accrued interest, bond discount/premium, and issuance costs spreadsheets; assist with debt refinancing or acquisition of debt as necessary. Perform debt service calculations and related journal entries both for obligations due to the District and due from the District. Prepares amortization schedules and all required debt compliance.
- Prepare and process purchase orders in the accounting software by verifying specifications and price, verify purchase requisitions by comparing items requested to master list, clarify unclear items, verify backup is included as required under the District's purchasing procedure, ensure insurance requirements are met and included.
- Maintain the District's Certificate of Insurance tracking to ensure up to date insurance is received for all current and upcoming work.
- Perform internal audits, as necessary, to ensure compliance with internal controls and to ensure accuracy of rates charged to customers; perform internal audits of loan and grant funding related to the District's Capital Improvement Program to ensure accuracy, integrity, and reporting compliance.
- Generate a variety of staff and financial reports required for management reporting by utilizing both manual and computerized spreadsheet applications; assist other accounting staff, departmental management, and other departments in the preparation of reports and presentations to District management and the Board of Directors.

- Assists with maintenance of the District's general ledger chart of accounts, 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 reconciliation of 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.
- Maintains, reviews and controls fixed assets; disposes of assets; prepares records and reports on fixed assets and book entries on depreciation.
- Provide support to the District's investment activities; maintain investment records and related documents; prepare monthly reports as needed.
- Provides guidance to Accounting Technician and Payroll Analyst in performing accounting entries, payroll, accounts payable, accounts receivable, cash management, work management and general ledger as needed; set up new vendors for Accounting Technicians to pay; reviews technical work of Accounting Technicians; works directly with staff from other departments to resolve technical accounting issues and problems and coordinate accounting activities as necessary.
- 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 prepares 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.
- Perform 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 personal 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.
- 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.
- Must complete two hours of Sexual Harassment training every two years in compliance with California AB 1825.
- 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.

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.

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Employee Signature/Date

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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.