MERCED IRRIGATION DISTRICT
ACCOUNTANT – HYDROELECTRIC

FLSA Status – Non-Exempt

DEFINITION:

Under general supervision of the Merced Irrigation District's ("District") Hydroelectric Project Manager, position will perform a wide variety of administrative, departmental, business and accounting duties for the District. 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 the District in the general accounting functions for the Hydro project, monthly closings, preparation of management summaries and operating reports. The position will assist the Project Manager and staff in the administrative functions of the Department and perform other related work as required.

ESSENTIAL FUNCTIONS OF THE POSITION:

- Maintains the Project'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 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 vouchers to produce accurate periodic financial reports; and maintains budgetary control.
- 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.
- Assists in the development of annual Project budget. Monitor and control project costs utilizing both District and FERC accounting systems.
- 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 Department.
- 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.
- Provide assistance in the development of bidding, awarding, and monitoring of contract, major equipment and materials, and consulting services.
- Order, receive, and process material and equipment orders.
- Develop and maintain administrative systems to track regulatory reporting requirements related to project. Regulatory agencies include FERC, NERC, DSOD, SWRCB, DF&G, Cal Fire, CEC and PG&E.
- Develop and maintain records system for mandatory employee training. Coordinate scheduling of training vendors. Make travel and meeting arrangements and organize conferences.

- Assist in maintaining project safety and environmental records.
- Assist in preparation of work schedules. Ensure timely and accurate timecard submissions.
- Assist in tracking maintenance and use of vehicles and equipment. Monitor fuel use logs.
- Assist in the scheduling and coordination of regularly scheduled FERC meetings.
- Acquire, maintain and distribute office supplies and printed material, such as forms, brochures, maps and county ordinances for the Project.
- Maintain confidentiality when dealing with sensitive and proprietary issues.
- 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 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 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. An example of the experience and education are below:

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 and Five (5) to ten (10) years of increasingly responsible technical administrative experience.

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, analysis, and a variety of responsible office technical and administrative duties that carry substantial responsibility; initiate and perform detailed work with little supervision.
- Prepare clear, concise and comprehensive financial statements, reports and written materials. Answer questions where judgment and interpretation are necessary; keep complex records; assemble and prepare reports from such records.
- Communicate effectively both orally and in writing with outside agencies and the general public.
- 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 accommodation 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 computers, 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 Hydroelectric Project Manager.