



CONTROLLER JOB DESCRIPTION

CREATED: April 2021
REVISED:

FLSA STATUS: Non-Exempt
SAFETY-SENSITIVE: No

JOB SUMMARY:

Under direction of the District Manager, plans, organizes, directs, and controls all accounting and fiscal management activities of the District, including accounts receivable, accounts payable, and payroll transactions. Prepares and monitors budget activities, administers and maintains a variety of accounts and financial records and provides budgetary forecasts, as well as detailed and complex reports and modifications. Performs inventory and fixed asset management. Administers and analyzes banking relations and cash handling functions. Analyzes and makes recommendations for investment strategies for the District.

DISTINGUISHING CHARACTERISTICS:

Under the supervision of the District Manager and consistent with the administrative policies of the District and policy directions of the Board of Trustees, this position is responsible for the management and implementation of the fiscal management activities of the District, including but not limited to administration of funds, assistance in preparation of and making recommendations on budgets and investments, disbursement of expenditures, preparation of detailed and complex analytical reports, maintenance of inventory, and performance of daily banking and investment activities.

ESSENTIAL FUNCTIONS:

Duties include and are not limited to the following:

- **Accounts Receivable:** Oversees policies and procedures related to daily accounts receivable activities, including processing of payment transactions by customers, preparation of revenue deposits, and collection delinquent accounts. Under the direction of the District Manager, assigns activities to other approved administrative staff to ensure separation of duties per Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board (GASB). Researches and resolves issues brought forth by customers regarding non-payments, incorrect payments, stop payments, returned checks, and overpayments.
- **Accounts Payable:** Oversees policies and procedures related to accounts payable activities, including processing of invoices and statements from vendors, obtaining the proper approvals for payment, conferring with vendors and service providers, and preparation of payments for mailing.



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Under the direction of the District Manager, assigns activities to other approved administrative staff to ensure separation of duties per GAAP and as required under GASB. Researches and resolves issues brought forth by vendors and employees regarding non-payments, incorrect payments, stop payments, returned checks, and overpayments.

- **Payroll Processing:** Prepares, generates, and edits biweekly and monthly payroll transactions, including review of timecards for proper completion, accuracy, and requisite documentation, and calculating regular, overtime, holiday, and other components of pay.
- **Inventory Management:** Maintains records for inventory management, and processes forms such as work orders, purchase requests, and requisitions; enters and retrieves data and prepares periodic and special reports from computer systems; creates special formats, reports, spreadsheets, and databases using programmed software to meet organizational inventory needs.
- **Bookkeeping:** Performs routine posting, bookkeeping, cost accounting, and related clerical work by use of a computer or other approved system. Maintains and reconciles a variety of ledgers, reports, and accounting records. Prepares journal vouchers to adjust and correct errors in accounting records. Reviews and reconciles reports and budgets with related financial data. Monitors expenditure reports and other accounting records to ensure compliance with established budget guidelines. Examines, researches, analyzes, and corrects accounting transactions to resolve problems and ensure accuracy. Performs month-end, fiscal year-end, and calendar year-end accounting system processing.
- **Banking Management:** Monitors and balances various accounts, verifying availability of funds, and classification of expenditures. Prepares balance sheets, income statement, and changes in fund balance statements from working trial balances to provide reliable and accurate financial information. Under the direction of the District Manager, assigns activities to other approved administrative staff to ensure separation of duties as required under the Government Accounting Standards Board (GASB).
- **Budget Development:** Analyzes alternatives and makes recommendations regarding budget development. Develop revenue and expenditure forecasts by analyzing historical fiscal data and trends and assessing District needs. Participates in the compilation and preparation of the District's annual budget. Prepares cash flow and expenditure projections and various budget-related forecasts and reports; provides personnel costs from salary projections.
- **Fiscal Analysis and Forecasting:** Prepares, reviews, and evaluates a variety of materials including financial reports, budget status reports, contracts, leases, and other documents to identify problems and trends, develop solutions, and advise the District Manager on alternative courses of action. Researches investment options and makes recommendations for investment alternatives.
- **Audited Financial Statement:** Assist District Auditor by providing requested information. Prepares notes to financial statements with supporting work papers, using internally generated and external sources, and tying in all amounts to the audited financial statements. Reviews audited financial statement, makes recommendations, and develops solutions. Distributes audited financial statements to management and external agencies as required by federal and state statutes.
- **Grant, Loan, and Funding Administration:** Performs relevant research to identify available grant and other funding opportunities (such as State Revolving Loan Fund); coordinates with the District Manager and relevant staff to provide information and required in the application process; identifies and develops strategies to optimize the grants administration process; oversees the job of invoicing, accounting, reporting, and other administrative functions to ensure



successful execution of the grant or other funding process; maintains records of all payments and receivables and prepares monthly records for all grant or funding related activities.

- Records Systems and Software Solutions: Performs complex and technical accounting and fiscal management record system analyses. Identifies and analyzes problem areas in general accounting, payroll, and related systems. Makes recommendations for accounting system improvements.
- Financial Policies and Procedures: Develops and enforces accounting policies and procedures in accordance with GAAP and GASB to ensure compliance with governmental accounting statutes, regulations, and policies. Analyzes federal, state, and local legislation for impact upon District fiscal management.
- Performs related clerical duties, such as copying, faxing, filing, and use of the telephone as needed to complete duties.

QUALIFICATIONS FOR EMPLOYMENT:

Knowledge, Skills and Abilities:

Knowledge of:

- Finance and accounting principles and procedures
- Intermediate principles and practices of financial auditing.
- Principles and practices of public sector budget preparation and monitoring and cash management.
- Cash handling procedures;
- Principles and procedures of financial record keeping and reporting;
- Advanced mathematical principles;
- Correct English usage including spelling, grammar, and punctuation.
- Knowledge of organization, structure, and operation of local public entities.
- Basic computer office operations, specifically word processing, spreadsheets, database, and accounting software operations.

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Skill to:

- Understand and interpret governmental accounting principle and practices;
- Understand and administer automated financial management systems;
- Prepare and interpret a variety of complex financial statements, reports, and analyses;
- Perform complex reconciliations to determine accuracy of account balances;
- Operate a computer, including a variety of software programs; and
- Communicate clearly and concisely, both orally and in writing.

Ability to:

- Administer all aspects of an internal cash control program;
- Establish and maintain sound internal controls;
- Train District staff in appropriate policies and procedures;
- Communicate effectively with outside auditors and others regarding District accounts;



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- Communicate professionally to negotiate sensitive issues such as invoice collections, budgeting, contracts and other fiscal transactions;
- Forecast short and long term cash flow of District funds;
- Administer banking relations;
- Examine and verify a wide variety of financial documents and reports; and
- Establish and maintain effective cooperative working relationships with those contacted during the course of work.

Required Certifications and Licenses:

Possession of a valid driver’s license or alternate means of travel

Experience and Training:

Any combination of training, education, and experience that would provide the required knowledge, skills, and abilities. A typical way to gain the required knowledge, skills, and abilities is:

Bachelor’s degree from an accredited college or university in accounting and at least four years of experience in an accounting-related field, including experience involving analytical work in finance, budgets, audit, or investments in the private or public sector.

Knowledge of Microsoft Dynamics Great Plains software preferred.

Physical and Mental Requirements:

The physical and mental requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

Strength, dexterity, and coordination to use a keyboard and video display terminal for prolonged periods. Cognitive ability to operate a personal computer using word processing, databases, and accounting software. Strength and stamina to bend, stoop, sit, and stand for long periods of time. Dexterity and coordination to handle files and single pieces of paper; occasional lifting of files, stacks of paper or reports, references, and other materials. Some reaching for items above and below desk level. Some reaching, bending, squatting, and stooping to access files and records is necessary. Light lifting (up to 25 pounds) is occasionally required.

The ability to interact professionally, communicate effectively, and exchange information accurately with all internal and external customers. Ability to appropriately handle stress and interact with others, including supervisors, customers, elected officials, and coworkers. Regular and consistent punctuality and attendance.

In compliance with applicable disability laws, reasonable accommodation may be provided for qualified individuals with a disability who require and request such accommodations. Applicants and incumbents are encouraged to discuss potential accommodations with the District Manager.



WORKING CONDITIONS:

Position functions indoors in an office type environment where most work is performed at a desk. Position may occasionally be required to travel by car to pick up or deliver material. Environment is generally clean with limited exposure to conditions such as dust, fumes, noise, or odors. There is exposure to cats on the premises, with possible exposure to wildlife. Frequent interruptions to planned work activities occur.

SPECIAL CONDITIONS:

- Must be bondable.

I have read and understand this explanation and job description.

Signature

Date

Print Name

