

**VALLEY CENTER MUNICIPAL WATER DISTRICT**  
**ACCOUNTING SPECIALIST I, II**

**DEFINITION**

Under general direction of the Manager of Accounting, incumbents perform a variety of paraprofessional accounting and data processing duties in support of the Finance department and other departments within the District.

**CLASS CHARACTERISTICS**

Incumbents are fully competent and are expected to perform the full range and the most complex duties related to providing paraprofessional accounting activities, including the preparation and maintenance of the payroll system, accounts payable, and other financial and statistical records and reports.

Accounting Specialist I is the entry level class in the Accounting Specialist series. Initially under close supervision, incumbents perform the more routine duties while learning District policies, procedures, systems, accounting methods and requirements. As experience is gained, more duties may be added under supervision that is more general.

Accounting Specialist II is a journey level classification. Incumbents at this level are fully competent to independently perform a full range of assigned duties and are distinguished from those in the lower classification by the extent of their knowledge and experience, exercising judgement and initiative in performing accounting and financial analysis duties and related complex assignments requiring specialized technical knowledge.

**ESSENTIAL DUTIES**

*The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to this position.*

Provides responsible professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs; performs difficult or complex accounting support work; reviews and reconciles varied reports, computer output and related data.

Maintains and reconciles a variety of ledgers, reports, bank accounts, balance sheets, and accounting records; compiles and analyzes financial information to prepare journal entries to accounts, such as general ledger, water billing, accounts payable, cash receipts, fixed assets, payroll, and inventory; compiles financial information detailing assets, liabilities and capital; assists in reconciling general ledger to various reports; prepares periodic statistical or operational reports as assigned for the Board of Directors and others.

Performs arithmetic, financial or statistical calculations; provides information to the public and staff that require the use of judgement and the interpretation of policies, rules, and/or procedures.

Compiles and audits payroll source data; inputs, prints checks and posts data to payroll system; updates and maintains master payroll records to reflect changes in salary, deductions, exemptions, insurance coverage; prepares, audits, and submits CalPERS reports.

Prepares a wide variety of financial and statistical reports, including year-end reporting, budgetary reports, and supporting documentation.

Communicates with departments by telephone, email, or in person to provide information and guidance, answers questions, and resolves accounting issues and problems.

Reviews supporting documentation and audits contracts, orders and invoices; prepares and prints disbursements. Maintains vendor files and appropriate tax information for reporting purposes.

Monitors department expenditures against budget accounts to ensure up-to-date information on fund balances; researches discrepancies and resolves errors.

Analyzes District water sales and purchases to post to multiple accounts; prepares applicable reports and/or certifications; calculates water projections from purchases, sales, and weather calculations; calculates water loss from water inventory and unbilled water reports.

Reconciles bank and broker statements; prepares and posts investment related journal entries; prepares monthly financial statement and treasurer's report; monitors cash management on a daily basis and transfers money as necessary.

Prepares all tax levies and assessments for the county tax assessor's roll in accordance with state law and county guidelines; calculates assessments and payoffs; prepares all legal notifications and related reports for the Board, county tax assessor's office and customers.

Compiles and assists in preparation of annual budget for all operating funds of District including estimates of payroll requirements; assists in year-end reconciliations and adjustments.

Ensures District complies timely and accurately with federal and state information reporting and taxing requirements; calculates and prepares required periodic reports on payroll withholding, deductions, and worker's compensation; audits and prepares W-2s and 1099 forms.

Maintains all facility lease agreements and related insurance requirements.

Performs a variety of general office support work such as organizing and maintaining various files, typing correspondence, reports, forms, and specialized documents; proofreading and checking materials for accuracy, completeness, and compliance with departmental policies and regulations.

Performs other duties as assigned.

### **QUALIFICATIONS GUIDELINES**

**Knowledge of:** Accounting and mathematical principles, practices and methods; payroll and payable principles and practices including Federal and State laws; applicable laws governing assessments and property taxes; principles and practices of computer accounting applications; business arithmetic, correct business English usage and standard formats for correspondence; basic business data processing principles; modern equipment and communication tools used for business functions, including computers and software programs relevant to work performed.

**Ability to:** Organize, prioritize and coordinate work activities; prepare, maintain and reconcile various accounting, payroll, statistical, auditing and numerical records; read and interpret rules, policies and procedures; using initiative and sound judgment within established guidelines; organize, research and maintain files and records; perform arithmetic calculations; prepare clear, concise and complete financial reports and other written correspondence; communicate clearly and concisely; establish and maintain effective working relationships with other employees and those contacted in the course of the work; work independently and use sound independent judgement within procedural guidelines; operate a general purpose mainframe computer system, including remote terminals and printers; prepare accurate reports of operations and develop specialized information as required; learn new computer techniques.

## **EDUCATION, EXPERIENCE, LICENSES AND CERTIFICATIONS**

**Education:** Accounting Specialist I- Equivalent to an Associate's Degree from an accredited college or university in Accounting, Finance, or closely related field.

Accounting Specialist II- Equivalent to a Bachelor's Degree from an accredited college or university in Accounting, Finance, or closely related field.

**Experience:** Accounting Specialist I- A minimum of two years of experience providing paraprofessional accounting support; or an equivalent combination of education and experience sufficient to successfully perform the essential duties of the job.

Accounting Specialist II- A minimum of five years of experience providing accounting support; or an equivalent combination of education and experience sufficient to successfully perform the essential duties of the job such as those listed above.

**Licenses and Certifications:** California Class C Driver's License

## **PHYSICAL DEMANDS AND WORK ENVIRONMENT**

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

**Physical Demands:** While performing the duties of this job, the incumbent is regularly required to sit, stand, walk, talk and hear; use hands and fingers to grasp and feel or operate objects, tools, or controls; and, reach with hands and arms. The incumbent may occasionally be required to climb, balance, stoop, kneel, crouch, and crawl. The incumbent must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus to computer monitors and other standard office equipment.

**Work Environment:** Incumbents are not substantially exposed to adverse environmental conditions. Work is performed mostly under typical office conditions, and the noise level is usually quiet to moderate.

POSITION DESCRIPTION APPROVED:

  
\_\_\_\_\_  
General Manager

  
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Date