

ACCOUNT CLERK III  
EXCLUDED ACCOUNT CLERK III

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0122

NATURE OF WORK

This is complex specialized clerical work involving diverse and complex accounting related tasks.

Work involves performing para-professional accounting duties which require a working acquaintance with professional principles and practices. Employees work within established accounting systems and procedures and are allowed independence in the application of more complex accounting techniques. Work is reviewed by technical superiors primarily through periodic audits. Supervision may be exercised over a small number of accounting and clerical personnel.

EXAMPLES OF WORK PERFORMED

Accounts Payable

Audits payment vouchers, pay estimates and interdepartmental charges for final payment; enters audited payment vouchers into financial system; prepares miscellaneous journal entries.

Reconciles outstanding warrant register to general accounts ledger; reconciles bank accounts; reconciles accounts payable subledger to general ledger and makes adjustments as necessary; reconciles fund balances to cash balances.

Revenues

Reconciles accounts receivable and payments to the general ledger and cash receipts ledger; verifies cash-on-hand with statement of fund balances; maintains cash receipts ledger and posts to the general ledger; prepares journal entries.

Posts charges and receipts to financial accounting system; prepares miscellaneous journal entries regarding revenue receipts.

Reconciles subledger to general ledger and makes adjustments as necessary.

Prepares various revenue summaries and reports; prepares and maintains specialized receivables such as prepayments, special assessments, etc.

Financial Reporting

Prepares standard and other adjusting entries to the general ledger; calculates, analyzes, adjusts as needed, and balances totals for each general ledger account; prepares income statement.

Reviews general reports for accuracy; assists in compilation of special reports; prepares standard monthly journal entries.

Inventory

Maintains perpetual inventory records; prepares adjusting entries for inventory counts; verifies accuracy of inventory transactions.

Job Costing

Under direct supervision, analyzes and reviews various labor, equipment, vehicle and material rates to be charges internally/externally for work performed; makes adjusting entries; assists in preparation of various cost allocations.

Payroll

Administers both subsidiary and City payroll system including maintaining records of leave requests and usage, overtime, out-of-class pay, etc.; prepares all necessary Personnel Action forms.

Budgeting

Prepares income statements comparing actual expenditures to budget expenditures; provides prior year revenue and expenditure detail and current year figures as requested to assist in compiling budget information.

Operates a calculator, microcomputer, computer terminal, word processor and other office equipment incidental to work performed; develops programs for use on the microcomputer; may train employees in the use of computer and programs.

DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS

Thorough knowledge of the principles and practices of accounting and their application to accounting transactions.

Thorough knowledge of complex payroll procedures, as may be necessitated by labor agreements, required for the maintenance of a subsidiary payroll system.

Considerable knowledge of governmental and budgetary accounting.

Considerable knowledge of modern office practices, procedures, equipment and standard clerical techniques.

Ability to apply advanced accounting principles to the maintenance of fiscal and accounting records.

Ability to make complex and varied mathematical computations quickly and accurately.

Ability to train and supervise the work of a small number of employees engaged in routine accounting work.

Ability to understand and carry out complex oral and written instructions.

Ability to establish and maintain effective working relationships with co-workers, vendors, financial institutions, and the general public.

Skill in the operation of a calculator, adding machine, microcomputer, computer terminal and other office equipment.

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#### MINIMUM QUALIFICATIONS

Graduation from high school or equivalent supplemented by courses in accounting and four years of experience keeping and recording financial transactions; or any equivalent combination of training and experience that provides the desirable knowledge, abilities, and skills.

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