

ACCOUNTING SPECIALIST

PURPOSE AND NATURE OF WORK

Positions in this class are responsible for important accounting and budgeting functions, such as maintaining a group of fund ledgers, balancing and analyzing a group of bank statements and reconciling with the general ledger, processing employee time sheets or pay orders for workers' compensation, maintaining a deduction ledger for the payroll, and monitoring and analyzing expenditure accounts.

Incumbents work with relative independence, and may work with clerical assistance, but are not supervisory positions.

ILLUSTRATIVE EXAMPLES OF WORK (Note: These examples are intended only to illustrate the various types of work performed by incumbents in this class. All of the duties performed by any one incumbent may not be listed, nor does any incumbent necessarily perform all of these duties.)

Prepares journal entries and vouchers recording cash receipts, disbursements, inter-fund transfers, and budgetary revisions. Analyzes and corrects computer generated reports of these, processes invoices, and records for bond payments. Establishes new account and records audit and correcting entries.

Reconciles statements of many bank accounts, analyzes transactions, makes correcting journal vouchers, balances with the general ledger, and analyzes accounts. Prepares summary and statistical reports of utility accounts receivable revenues following each billing cycle. Posts utility customer security deposits, prepares audit schedules.

Processes time sheets, examines computer entries of hours worked, account numbers, budget appropriation numbers, employee leave records. Processes changes in payroll such as tax status, workers' compensation, name and pay rate changes. Maintains a payroll deduction ledger and disburses deduction checks. Prepares payroll reports for local government and intergovernmental agency budgeting, banking, fee collection and material acquisition.

Processes budgetary revisions, monitors expenditure appropriations, analyzes expenditure accounts and troubleshoots issues with the field.

May conduct process of department, division or intergovernmental agency budgeting, banking, fee collection and material acquisition.

May maintain deferred accounts, produce and maintain building reports, handle petty cash disbursements, and balance and prepare daily deposits for the department.

Performs related work as required.

NECESSARY KNOWLEDGES, ABILITIES, AND SKILLS

Thorough knowledge of basic bookkeeping principles and practices.

Thorough knowledge of process, materials and methods of government general ledger maintenance.

Thorough knowledge of process, materials and methods of bank statement reconciliation, analyses and reporting.

Thorough knowledge of process, materials and methods of processing employee payroll with in time lines, and of State and Federal tax requirements.

Ability to understand interrelationships of and prepare fiscal reports related to accounts payable, receivable, inventory and budgeting.

Ability to perform arithmetic computations with speed and accuracy.

Ability to operate a computer terminal.

Ability to establish and maintain effective working relationships with employees and public.

Skill in the use of business calculators and computer terminal.

DESIRABLE TRAINING AND EXPERIENCE

Completion of college level course work in accounting, and extensive experience in government and utility accounting; or an equivalent combination of education and experience.