ACCOUNT CLERK
Series Specification
Account Clerk I
Account Clerk II
Account Clerk III

DEFINITION

This series specification describes three classes used to perform clerical work involved in the checking, posting and preparation of financial and statistical records.

TYPICAL DUTIES

Account Clerk I: Prepares change funds for revolving fund operations. Complies with federal, state, and company policies, procedures, and regulations. Debits or credits accounts. Evaluates records for accuracy of balances, postings, calculations, and other records pertaining to business or operating transactions, and reconciles or notes discrepancies. Inputs and receives data from data processing system. Uses a variety of computer accounting and office software programs to perform required tasks. Compiles reports and tables to show statistics related to cash receipts, expenditures, accounts payable and receivable, and profit and loss. Prepares bank deposits and reconciles cash register tapes. Enters financial transactions and other account information to update and maintain accounting records. Serves as counter receptionist providing general information on college activities and answers students’ questions using databases and District’s website. Performs basic financial calculations such as amounts due, balances, discounts, equity, and principal. Reviews data for accuracy and completeness and reconciles discrepancies. Issues and accounts for keys to secured areas. Prepares daily cash reports and prepares financial aid and student loan checks for distribution. Performs financial calculations including calculations for student installment payment plans. Performs related duties as required.

Account Clerk II: Prepares and maintains change funds for revolving fund operations. Complies with federal, state, and company policies, procedures, and regulations. Debits or credits accounts and reporting in some cases to supervisors. Uses a variety of computer accounting and office software programs. Evaluates records for accuracy and reconciles or notes discrepancies and communicating same to campus supervisors, and vendors when appropriate. Compiles reports and tables, prepares and balances bank deposits, and reconciles cash register tapes. Enters and codes financial transactions and other account information to update and maintain accounting records. Serves as counter receptionist and answers student’s questions. Performs basic financial calculations such as amounts due, balances, discounts, equity, and principal. Screens data for accuracy and completeness and reconciles discrepancies. Issues and accounts for keys to secured areas. Prepares daily cash reports and accounts payable for bookstore and processes incoming invoices, returned checks, posts bad debt entries, coordinates with collection agencies, and handles student related issues. Receives control figures and balances output data to control figures both manually and visually, comparing and researching discrepancies. Prepares negotiable instruments for deposit. Monitors and reconciles account balances before issuing checks. Prepares billings and follows up on collections of past due receivables. Prepares accounts payable for payment and pays invoices. Maintains records of accounts receivable and accounts payable. Verifies requisitions against data and budgets. Assists with the audit of warrants before they are distributed. Determines
applicability of Use Tax and applies correct rate. Audits student and classified employee timesheets, maintains preliminary payroll records charges against appropriate accounts, and assists in resolving payroll problems and issues. Assigns or uses accounting code numbers for income and expenditure items. Schedules campus and District vehicles for travel, and processes related expenses for reimbursement. Prepares files and verifies accuracy for ordering hand-generated checks. Types and distributes financial/statistical reports. Determines 1099 reportable status. Performs financial calculations and analyzes information on travel authorizations/disbursements to ensure adherence to District policy. Prepares journal entries and budget transfers. Prepares, audits and reconciles purchasing requisitions for supplies, equipment and services. Performs related duties as required.

**Account Clerk III**: Complies with federal, state, and District policies, procedures, and regulations including GAAP. Evaluates records for accuracy of balances, postings, calculations, and other records pertaining to business or operating transactions and reconciles, or notes discrepancies. Uses a variety of computer accounting and office software programs to perform the required tasks including databases, spreadsheets and e-mail. Performs financial calculations such as amounts due, balances, and discounts, travel authorizations/reimbursements, and student installment payment plans. Debits or credits accounts. Researches, audits and reconciles budget and accounting error reports. Records financial transactions and other account information to update and maintain accounting records. Verifies balances and entries, calculations, records and admissions, postings recorded by other workers, and analyzes and corrects discrepancies daily. Assists with research and analysis of account activity. Assists other account clerks as needed. Gathers claims information for invoicing and reporting. Prepares billing for accounts receivable following up on collection items for outside agency student fees. Processes negotiable instruments such as checks and vouchers. Processes manual and on-line receiving transactions on purchase orders. Prepares, audits, and reconciles purchasing requisitions for supplies, equipment, and services. Compiles reports and tables to show statistics related to cash receipts, expenditures, accounts payable and receivable, and profit and loss. Reconciles input/output. Prepares invoices for payment, and audits vendor warrants. Prepares daily trial balances, bank reconciliation’s, profit and loss statements, and sales tax reports. Prepares and answers correspondence. Maintains claims registers and general ledger journals for District funds, accounts payable, student refunds, and vendor warrants. Maintains daily cash balancing procedures and deposit functions for various income streams. Maintains fixed asset database/files. Manages and trains support staff at campus level. Prepares and types financial and statistical reports. Accesses student database to prepare return check notices. Performs general ledger posting for income and journals and analyzes for accuracy of postings. Serves as full-charge bookkeeper for student association and other college collected funds and accounts. Reconciles college journals with District journal and/or District journal with County of Sacramento journal. Closes and reopens books of account, including reconciling and balancing for year end close. Performs related duties as required.

**ALLOCATION FACTORS**

Level, variety and complexity of duties assigned, independence of actions and decisions; degree of supervision received; and consequence of decisions made.

**LEVEL DESCRIPTIONS**

**Account Clerk I**: The entry and first working level class of the series. Incumbents, under general supervision, perform a variety of duties involving cashiering and financial and statistical record keeping. Duties may vary based on assigned department.
**Account Clerk II:** The journey level class of the series. Incumbents, under direction, perform a variety of clerical accounting duties involving the maintenance of financial or statistical records. Duties may vary based on assigned department.

**Account Clerk III:** The specialist or lead level of the class of the series. Incumbents, under direction, perform the most complex clerical accounting duties such as opening and closing accounts, posting to ledgers; preparing journal entries, and financial reports. May review the work of other account clerks. Duties may vary based on assigned department.

### QUALIFICATIONS

#### EXPERIENCE

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<th>Promotional</th>
<th>General</th>
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<tbody>
<tr>
<td><strong>Account Clerk I</strong></td>
<td>One year of experience in Los Rios CCD performing clerical duties at the level of a Clerk II or Admissions/Records Clerk I.</td>
<td>One year of financial recordkeeping experience.</td>
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<tr>
<td><strong>Account Clerk II</strong></td>
<td>One year of experience in Los Rios CCD as an Account Clerk I, or equivalent experience.</td>
<td>Two years of financial recordkeeping experience.</td>
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<tr>
<td><strong>Account Clerk III</strong></td>
<td>One year of experience in Los Rios CCD performing clerical duties as an Account Clerk II.</td>
<td>Three years of recordkeeping experience including one year equivalent to Account Clerk II in Los Rios CCD.</td>
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#### KNOWLEDGE OF

**All Levels:** Knowledge of basic methods and practices of bookkeeping; economic and accounting principles and practices; the financial markets; banking; and the analysis and reporting of financial data. Knowledge of administrative and clerical procedures and systems; numbers, their operations, and interrelationships; methods and practices of financial record keeping; and computers and appropriate software packages used in the department.

**Account Clerk II and III:** Knowledge of office equipment operations; basic methods and practices of GAAP; and administrative and clerical procedures and systems. Knowledge of numbers, their operations, and interrelationships; methods and practices of financial record keeping, and knowing the location of research resources; and appropriate software packages used in the department including spreadsheet, database, and word processing applications.

**Account Clerk III:** Knowledge of office equipment operations; the methods and practices of bookkeeping; economic and accounting principles and practices; financial markets; banking; and analysis and reporting of financial data. Knowledge of administrative and clerical procedures and systems; numbers, their operations, and interrelationships; and methods and practices of financial record keeping.
Knowledge of software packages required by the department including human resources cashiering system; state, federal and District accounting policies, rules, and regulations.

**SKILLS IN**

**All Levels:** Skill in using mathematics to solve problems; finding information and identifying essential information; and finding ways to structure or classify multiple pieces of information. Skill in understanding written sentences and paragraphs in work related documents; communicating effectively with others orally and in writing as indicated by the needs of the audience; and handling and processing money and negotiable instruments accurately.

**ABILITY TO (ESSENTIAL FUNCTIONS)**

**All Levels:** The ability to perform the basic functions of the position; sustain regular work attendance; work cooperatively and effectively with the public, students, faculty, and staff; exercise initiative and mature judgment; work as a member of a team; and meet schedules and time lines. The ability to produce many rules so that each rule tells how to group (or combine) a set of things in a different way; make mathematical computations quickly and accurately; and understand and carry out oral and written directions. The ability to input data with speed and accuracy; post to and maintain ledgers and journals; and add, subtract, multiply, or divide quickly and correctly. The ability to understand and organize a problem and then to select a mathematical method or formula to solve the problem; quickly and accurately compare letters, numbers, objects, or patterns; and perform financial and statistical clerical work. The ability to operate office equipment such as computers, calculating and adding machines; and to see details of objects at a close range.

**Account Clerk II and III:** The ability to perform the basic functions of the position; sustain regular work attendance; work cooperatively and effectively with the public, vendors, students, faculty, and staff; exercise initiative and mature judgment; work as a member of a team; and meet schedules and time lines. The ability to correctly follow a given rule or set of rules in order to arrange things or actions in a certain order. The ability to produce many rules so that each rule tells how to group (or combine) a set of things in a different way; understand and organize a problem and then to select a mathematical method or formula to solve the problem; and quickly and accurately compare letters, numbers, objects, or patterns. The ability to understand and carry out oral and written directions; delegate work to students and temporary help; perform mathematical calculations quickly and correctly; and input data and operate a calculator with speed and accuracy. The ability to work effectively with a diverse population; post to and maintain ledgers; and using spreadsheets to perform financial and statistical clerical work. The ability to operate office equipment such as computers, calculators, voice mail systems, fax and copiers; use accounting, and office software; and see details of transactions and documentation at a close range.

**Account Clerk III:** The ability to perform the basic functions of the position; sustain regular work attendance; work cooperatively and effectively with the public, vendors, students, faculty, and staff; exercise initiative and mature judgment; work as a member of a team; and meet schedules and time lines. The ability to produce many rules so that each rule tells how to group (or combine) a set of things in a different way; make mathematical computations quickly and accurately; and understand and carry out oral and written directions. The ability to input data with speed and accuracy; post to and maintain ledgers and journals; and understand and organize a problem and then to select a mathematical method or formula to solve the problem. The ability to quickly and accurately compare letters, numbers, objects, or patterns; perform financial and statistical work; and operate office equipment. The ability to see details of objects at a close range; prepare clear and accurate financial statements and reports; and analyze accounting data.
**TYPICAL EQUIPMENT USED (May include, but not limited to)**
Computer, calculator, ten-key adding machine, electric typewriter, fax machine, printer, copier, duplicator, postage machine, coin sorter and wrapper, dollar bill/currency counter, safe, voice mail systems, and telephone.