

ACCOUNTANT

GENERAL DESCRIPTION

Employee performs entry-level accounting work. Work involves setting up and maintaining controls and records of materials, human resources, and financial transactions. Employee may train in some phase of accounting work such as federal funds accounting, property and equipment control, cost, payroll, or bond servicing. Employee works under close supervision with minimal latitude for the use of initiative and independent judgment.

EXAMPLES OF WORK PERFORMED

Prepares unit-cost information, progress, or other reports

Prepares trial balances, substantive financial statements, special exhibits, or schedules

Prepares financial statements or assists in preparing more difficult financial statements and operating reports

Prepares payment, cash, general journal, and related vouchers

Researches reconciliation discrepancies and reports findings

Checks accounting operations in progress, reviewing and auditing completed financial records for accuracy and conformance with legal and departmental procedures and regulations

Sets up and maintains accounting controls and records, reconciling discrepancies in accounting control mechanisms by resolving flagged error listings on computer runs

May provide technical assistance to accounting clerical staff in clarifying operating problems, such as the allocation of income or expenses; cost accounting procedures; the closing, correcting, or adjusting of journal entries; and the preparation of special exhibits and schedules

May be responsible for receiving, depositing, allocating, and auditing federal funds or special state funds or appropriations

May compute bond interest rates, maturity schedules, annual debt-service requirements, significant ratios, and depreciation data

May maintain the depreciation schedule for fixed asset depreciable purchases

May oversee an annual inventory of equipment and supplies

Performs related work as assigned

GENERAL QUALIFICATION GUIDELINES

Experience and Education

One (1) year experience in governmental or commercial accounting. Graduation from an accredited four-year college or university with major course work in accounting preferred but not required. Two (2) years of experience maybe substituted for one (1) year of education.

Knowledge, Skills, and Abilities

Knowledge of generally accepted accounting principles and procedures affecting the maintenance of accounting records and automated accounting systems

Knowledge of MS Word, Excel and 10-key calculator

Ability to interpret and apply accounting theory to transactions; to work accurately with numerical detail; and to analyze, consolidate, and interpret accounting data

PHYSICAL DEMANDS:

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

While performing the duties of this job, the employee is regularly required to talk or hear. The employee frequently is required to stand. The employee is occasionally required to walk; sit; use hands to find, handle, or feel objects, tools or controls; reach with hands and arms; climb or balance; stoop and kneel.

The employee must occasionally lift and/or move over 25 pounds. Specific vision abilities required by this job include close vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounter while performing the essential functions of this job.

The noise level in the work environment is usually moderate.

SAFETY REQUIREMENTS:

Maintain physical conditions appropriate to the performance of assigned duties and responsibilities which may include the following:

- sitting for extended periods of time
- standing for extended periods of time
- operating assigned equipment

Maintain mental capacity which permits:

- making sound decisions and using good judgment
- demonstrating intellectual capabilities

Effectively handle a work environment and conditions which involve:

- working closely with others
- working in a multi-task environment

Maintain effective audio-visual discrimination and perception needed for:

- making observations
- reading and writing
- operating assigned equipment
- communication with others
- required to follow the Hidalgo County Accident Prevention Plan and department's safety regulations

HIDALGO COUNTY

Precinct 2

Administration

JOB TITLE: ACCOUNTANT III

FLSA STATUS: NON-EXEMPT

DEPARTMENT: 122

CIVIL SERVICE STATUS: NON-EXEMPT

GENERAL JOB DESCRIPTION:

The Accountant III (Grade 12 equivalent) position is responsible for performing moderately complex accounting and budgeting work for Precinct 2. Work involves preparing budget and expenditure reports for the precinct, monitoring expenditures for construction and other projects, monitoring account receivables and account payables, insuring the invoicing of reimbursement amounts due the precinct from TXDOT or other local government entities for advance funding or inter-local agreements. The Accountant III will also insure compliance with GASB 34 with regard to the capitalization of costs for road improvements. The Accountant III works under general supervision with moderate latitude for the use of initiative and independent judgment and may supervise the work of others.

EXAMPLES OF WORK PERFORMED:

1. Prepares budget and expenditure reports with schedules or exhibits as appropriate.
2. Prepares or oversees the preparation of technical reports on estimates, cost data, and budget data.
3. Prepares weekly or monthly status analyses of funds and expenditures.
4. Prepares reports on construction projects and construction costs.
5. Prepares and submits requests for reimbursements due to the Precinct from TXDOT or other local governments.
6. Assists in the development of the annual budget for the Precinct.
7. Assists in the development of the Capital Improvement Plan for the Precinct.
8. Oversees purchasing process for the Precinct.
9. Maintains adequate records of expenditures, funds, appropriations, as well as revenue collected and deposited.
10. May train staff on the maintenance of accounting records on expenditures, revenues, and the precinct budgets.
11. May supervise the work of others.
12. Performs other duties as assigned.

MINIMUM QUALIFICATIONS:

Graduation from an accredited four year college or university with a Bachelor's degree in Business Administration with major course work in Accounting or Finance is required. Two to three years of progressive experience working in general accounting, governmental accounting, or commercial accounting is also required.

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and /or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

CERTIFICATES, LICENSES, REGISTRATIONS:

- Must possess a valid Texas Motor Vehicle Operator's License;
- Must be able to be insured by the County's insurance carrier.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of accounting principles and procedures.
- Knowledge of purchasing methods and procedures.
- Knowledge of governmental accounting and budgetary procedures.
- Ability to perform complex accounting and budget transactions.
- Ability to understand and follow, and/or give oral and written instructions.
- Ability to maintain complete and accurate records.
- Ability to make decisions or corrections as needed.
- Skill in supervising the work of others.
- Skill in coordinating work with multiple government or other agencies.

PHYSICAL DEMANDS:

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

While performing the duties of this job, the employee is required to talk or hear. The employee is required to stand. The employee is required to walk; sit; use hands to finger, handle, or feel objects, tools or controls, reach with hands and arms; climb or balance; stoop, and kneel.

The employee must occasionally lift and/or move up to twenty-five (25) pounds. Specific vision abilities required by this job include close vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

SAFETY REQUIREMENTS:

Maintain physical conditions appropriate to the performance of assigned duties and responsibilities which may include the following:

- Sitting for extended periods of time
- Operating assigned equipment

Maintain mental capacity which permits:

- Making sound decisions and using good judgment
- Demonstrating intellectual capabilities

Effectively handle work environments and conditions which involve;

- Working closely with others
- Working in a multi-task environment

Maintain effective audio-visual discrimination and perception needed for:

- Making observations
- Reading and writing
- Operating assigned equipment
- Communicating with others

ACCIDENT PREVENTION PROGRAM:

Employee is required to follow all County and departmental safety regulations.