

JOB DESCRIPTION

Accountant

REPORTS TO: Senior Accountant

OBJECTIVES: Review, analyze and monitor all divisions of the Cooperative's accounting processes and procedures, ledgers and subsidiary ledgers to ensure such activities are in conformance with corporate policies, initiatives and procedures, as well as, all relevant legal, industry, and regulatory mandates. Continuing oversight of all cooperative accounting results to include verification of general and subsidiary ledgers for completeness and internal accuracy.

RESPONSIBILITIES: (Will perform some or all of the duties that follow. Cross-training in all accounting functions will be ongoing.)

1. Work directly with the Senior Accountant to support the compliance of the cooperative's accounting processes and procedures.
2. Ensure the accuracy of all accounting results including all revenue, plant, disbursements, liability and property insurance, inventory, capital credit records, Power Cost Equalization (PCE) calculations and rate adjustments, activities relevant to cost separations studies and timely submission of thorough and complete reports as required by governing entities, management staff, or Board of Directors.
3. Assist the Senior Accountant in communicating and representing Nushagak Cooperative with regulatory and industry agencies on system reporting requirements for entities such as the Rural Utility Services (RUS), review accounting policies, operations and procedures to identify opportunities for efficiencies and best business practices, profitability improvement, loss control and reduction, revenue enhancement and operational improvements.
4. Assist the Senior Accountant on cash flow and yearly fuel purchase cash/loans options and administer the annual fuel purchase process.
5. Supply and/or verify information and recommendations for yearly capital credit disbursements.
6. Collection of the Cooperative's accounts receivables.
7. Process billing and payment of vendors, and general ledger coding of accounts payable invoices.

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8. Prepares monthly bank reconciliation report.
9. Provide financial analysis support to special projects and new initiatives/research as directed by Senior Accountant.
10. Assist in the preparation of financial and cost control statements, schedules, analyses and reports as required. Respond to financial and statistical surveys, special projects and analyses and reporting requirements, as necessary encompassing past, present and future operations.
11. Support continued strengthening and monitoring of internal accounting controls as they relate to fundamental purposes in order to promote best practices with the Cooperative's assets.
12. Assist in implementing steps necessary to prepare the Cooperative for annual audits. Work with auditors and staff to ensure that all necessary materials and records are available as requested. Regulatory Commission of Alaska (RCA), Alaska Energy Authority (AEA), Alaska Rural Electric Cooperative Association (ARECA), National Rural Electric Cooperative Association (NRECA), National Exchange Carriers Association (NECA), National Telecommunications Cooperative Association (NTCA), and Alaska Exchange Carriers Association (AECA).
13. Prepare monthly CABS, AECA and NECA billing, all federal and state telecommunications reporting requirements, and requests for financial data as may be required by toll settlement consultants.
14. Responsible for timeliness and accuracy of tax reports and submissions.
15. Remain cross-trained in all current accounting functions to provide accounting support in the event of expected or unexpected absences or accounting position vacancies.
16. Process payroll, payroll tickets, payroll taxes, and payroll deductions, update employee master files for changes, calculate and verify annual leave, sick leave, complete other labor reports, prepare W-2s and 1099s and worker's compensation rates.
17. Prepare calculations for allocation and retirement of capital credits and disbursement of member's patronage statements.

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- 18. Perform all other related duties as assigned by management.
- 19. Maintain work orders, plant accounts and depreciation records.

POSITION REQUIREMENTS:

- 1. AA/BS in Accounting or a related subject: and a minimum of three years of progressive experience in telephone and/or electric system accounting or 5 to 10 years of progressive experience in business related accounting.
- 2. Professional Certifications and utility specific training desired.
- 3. Ability to work and communicate effectively and courteously with the public, Board of Directors, employees, and associated professionals.
- 4. Ability to deliver reasonable conclusions and recommendations using available information.

PHYSICAL AND EMOTIONAL DEMANDS OF THE JOB:

- 1. Must have the physical ability to perform the essential functions, duties, and responsibilities of the job, which may include, but are not limited to, seeing, hearing, walking, sitting, bending, lifting and carrying loads up to, but not limited to, an average of 10 pounds, without or without reasonable accommodations.

APPROVED BY: _____ DATE: _____
Nancy Favors, CEO/General Manager