

**STAFF ACCOUNTANT
POSITION DESCRIPTION**

I. Objective:

Maintains the integrity of the general ledger and payroll processing. Accurately records and interprets assigned financial and accounting transactions consistent with approved and prescribed accounting practices and procedures. Assists the CFO with other month-end procedures, budget, audit and other financial analysis.

II. Reporting Relationship:

Reports to: CFO/Office Manager

Works with: Accounting staff, customer service representatives, and department managers.

III. Responsibilities:

A. Financial Reporting

1. Prepares monthly journal entries. Maintains and balances the general ledger, including various subsidiary accounts. Responsible for allocation entries.
2. Prepares monthly bank reconciliations.
3. Prepares monthly financial statements and researches variances.
4. Provides support with balancing monthly work order closings and distributes overhead to work orders. Balances work-in-progress.
5. Prepares schedules for and assists auditors with year-end audit.
6. Assists CFO with preparation of annual budget.
7. Prepares sales tax returns for Minnesota and Iowa and ensures compliance with regulations.
8. Assists CFO with preparing supporting documentation for IRS Form 990.

B. Payroll

1. Assists operation department with timesheet entry.
2. Processes bimonthly payroll and maintains reports.
3. Prepares all necessary payroll transfers and tax deposits.
4. Prepares sick leave accruals and posts journal entry.
5. Prepares quarterly payroll tax returns, W-2s, and 1095s.
6. Prepares miscellaneous billings for employees' contract work.

C. Fixed Assets & Continuing Property Records

1. Maintains fixed asset and CPR records.
2. Ensures depreciation rates follow RUS guidelines.
3. Maintains substation detail cost ledger.
4. Assists CFO with annual property insurance renewals
5. Works closely with Staff Accountant on work order additions and removals.

D. Billing & Member Service Functions

1. Prepares miscellaneous invoices, coordinates duties with Staff Accountant. Maintains ledger of other accounts receivable and follows-up on outstanding invoices.
2. Provides support to customer services representatives with member calls, opening mail, posting payments, front desk reception and sending billing files to the printers.
3. Calculates and prepares bills for contract accounts. Records in PCS System.
4. Works with wind accounts and prepares credit balance requests.
5. Posts billing journal entries or revenue adjustments as prepared by customer service representatives or member services departments.
6. Reconciles electric accounts receivable monthly and provides oversight to the billing process.
7. Remits the operations round-up amount to the trust monthly.
8. Assists with billing tables file maintenance.
9. Assists with outage phone calls. Includes working in times of emergency.

E. Collections

1. Member of collection team assigned to work with delinquent accounts, work with members on payment arrangements, and perform timely follow-up.
2. Follow Minnesota cold weather rule guidelines and utilize the billing system to document communications with members regarding collection matters.
3. Assist with E-Heat inquiries from local agencies.
4. Create disconnect orders and communicate pending disconnects to office services and operations staff.

F. Other

1. Provide back-up support to accounts payable functions.
2. Remits funds monthly for CTV billings collected.
3. Scans and archives monthly accounting documentation.
4. Performs other duties as directed or required.

IV. Relationship:

A. Internal:

1. CFO/Office Manager: To collaborate with on accounting, customer billing, customer inquiries and customer service matters; to review and inform him/her of major problems or developments; to obtain information, guidance and necessary approvals; to review and inform him/her of any major problems or developments on the operations and working relationships between personnel and departments.

B. External:

1. Members: To answer questions and counsel members regarding collections, TV, internet, billing, load management and assist in the maintenance of sound member relations.
2. Vendors: To maintain a working relationship and answer questions as required.

C. Qualifications:

1. Bachelor's in Accounting or Finance. Minimum of 2-5 years related work experience required. CPA Certificate preferred. Electric utility cooperative experience preferred.
2. Good working knowledge of MS Office Word, Excel, PowerPoint. Crystal reports knowledge preferred.
3. Ability to meet and communicate effectively with people.
4. Ability to work and communicate with fellow employees.
5. Must be sympathetic to cooperative principles.

PHYSICAL DEMANDS & ENVIRONMENTAL CONDITIONS

Job Title: Staff Accountant	Department: Office Services
	Last update: November 2017

Data collection method(s): Observation - Interview

Physical demands required to perform job duties	
Activity	Frequency - Examples
Standing	Occasionally stands
Walking	Occasionally walks within headquarters building to deliver/gather material.
Sitting	Frequently sits to perform accounting functions, use calculator and computer.
Lifting/Carrying	Occasionally lifts/carries materials weighing up to 30 lbs.
Twisting/Pushing/Pulling	Occasionally twists/pushes/pulls to file or retrieve material or change forms in printers.
Climbing/Balancing	Not applicable.
Kneeling/Crawling	Not applicable.
Talking	Occasionally disseminates information/talks to customers.
Hearing	Occasionally receives work instructions and listens to customers and other FREA employees.
Communication	Frequently communicates with customers, vendors and FREA employees.
Visual Ability	Frequently inspects written materials and uses calculator and computer.
Bending	Occasionally bends to retrieve material/documents.
Gripping/Grasping	Not applicable.
Other Physical Demands	Finger dexterity.

Environmental Conditions	
	Examples
Exposure to outdoor conditions: extreme cold/heat, precipitation	Not applicable
Low visibility	Not applicable
Extreme noise	Not applicable
Moving parts	Not applicable
Electric shock	Not applicable
High, exposed places	Not applicable
Radiant energy	Not applicable
Exposure to chemicals	Occasionally works with copier toner
Vehicular traffic	Occasional
LED screens	Heavy use of computer - 7-8 hours per day
Slippery conditions	Not applicable
Other environmental conditions	Not applicable
This analysis of the physical demands and environmental conditions accurately reflects the duties performed by incumbents in this position.	
Job Title: Staff Accountant	Department: Office Services
Supervisor: Julie Resch	Incumbent: