



The Cooperative Way!

BENTON RURAL ELECTRIC ASSOCIATION

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A Touchstone Energy® Cooperative 

POSITION DESCRIPTION ACCOUNTANT

I. OBJECTIVES:

The position of Accountant was created to help achieve the current mission of the Association which is stated as follows:

Our mission at Benton Rural Electric Association, a member-owned and operated cooperative, is to provide affordable and reliable energy and other member-driven compatible services that enhance the quality of life for all of our members. Our mission will also provide a stable, safe, competitive career-oriented work environment for the Association's employees. Our mission is being pursued through the highest ethical standards using progressive marketing in conjunction with sound financial and management principles.

Benton REA intends to accomplish this mission by assigning specific operational duties and responsibilities to be delegated to a competent, well-trained person whose knowledge of and ability in this position will contribute to the attainment of the current mission of the Association. This person must be adaptable, self-motivated, responsible, accountable and energetic.

The specific objectives of this position and the responsibilities to be fulfilled to achieve these objectives include:

- A. Responsible for performing and cross-training with regard to all payroll functions and any other functions that are assigned.**
- B. Is responsible for performing and cross-training with regard to the accounting and financial functions that have been assigned.**
- C. Responsible for performing and cross-training with regard to all tasks associated with processing and maintaining the Other A/R Billing System.**
- D. Responsible for performing and cross-training with regard to various tasks related to Power Supply.**
- E. Responsible for performing and cross-training all tasks associated with processing and maintaining the Accounts Payable System.**
- F. Responsible for performing and cross-training all tasks associated with maintaining and managing the Fixed Asset System.**

- G. Responsible for performing and cross-training all tasks associated with producing the monthly bank reconciliation, and the Cash and Investments Summary for the monthly board report.**
- H. Responsible for cross-training with other Accountants in order to be fully capable of acting as a back-up for those positions.**
- I. Responsible for cross-training with the Work Order Purchasing and Materials Coordinator in order to perform as many functions as possible with regard to work order processing and inventory procedures.**
- J. Maintaining a positive work environment, and exhibiting cooperative behavior.**
- K. Performing other functions when qualified and assigned.**

II. RELATIONSHIPS:

A. Reports to: Financial Services Assistant

B. Coordinates or cooperates with:

1. Internal:

- a) Financial Services Assistant - to collaborate with on major accounting issues and office matters, and to obtain information, guidance, and necessary approvals. Assists in establishing and maintaining proper accounting controls and procedures in order to protect the assets of the Association. Works with the Financial Services Assistant on modifying and managing the financial information system necessary to provide Management and the Board of Trustees with the reports and information that they need to make decisions on a timely basis.
- b) Other Accountants – with respect to coordinating in order to complete all of the Accountant job responsibilities.
- c) Administrative Department - in supplying information or receiving information as required while encouraging positive working relationships.
- d) Engineering Department - in supplying or receiving information as required while encouraging positive working relationships.
- e) Operations Department – coordinates with regard to the exchange of information as needed while encouraging positive working relationships.
- f) Other Departments – to coordinate with as needed to exchange information to provide assistance and to complete the job responsibilities of the Accountant while assuring compliance with the policies and objectives of the Association while encouraging positive working relationships.

2. External:

- a) Members - to answer questions and give assistance to ensure positive member relations. Directly resolves member service complaints involving member issues and concerns when applicable, and utilizes the skills of Finance and Administration Department personnel and seeks help from employees in other departments, as needed, in order to resolve member issues. Refers those complaints to the Financial Services Assistant which are not resolved at the Accountant level. Follows up to ensure that member complaints have been investigated and resolved.
- b) Associated Organizations - to keep informed on activities that would involve or benefit the Association while encouraging good working relationships.
- c) Certified Public Accountants (CPA) firm hired by the Association - maintain contact with the CPA firm throughout the year in order to obtain advice on technical matters and to assist and prepare for the annual CPA audit of the Benton REA financial statements, records, and internal accounting controls.
- d) General Public - with regard to maintaining friendly and cooperative relationships with the general public while performing the duties of the Accountant.

III. RESPONSIBILITIES:

To fulfill the objectives of this position, the employee so designated shall be expected to perform any or all of the following duties or responsibilities.

A. Specific duties relating to Objective A: **Responsible for performing and cross-training with regard to all payroll functions and any other functions that are assigned.**

- 1. Helps in training of personnel in department for the best workload management and most efficient operation.
- 2. Works with staff, management, and employees in establishing high morale and pleasant work conditions and relationships.
- 3. Responsible for the direct supervision of various office personnel as assigned.
- 4. Is responsible for the accuracy and timeliness of payroll and compensation, including that associated with labor contract provisions, and is responsible for the accurate accumulation and liquidation of accrued leave. Also is responsible for the accurate accounting and payroll processing functions associated with all payroll calculations and/or payroll deduction adjustments that may result from any Washington State Department of Labor & Industries job-related injury, disease, or accident claims, as well as from any short-term or long-term disability claims.

5. Responsible for keeping a complete and systematic set of subsidiary records as assigned, including detailed time sheets, vacation and other leave records and a correct computation of sick leave hours available. This function is critical and will require periodic audits that will be reviewed by the Financial Services Assistant in order to ensure the accuracy of computer calculations.
 6. Compiles hours, mileage, and other necessary data in order to accurately calculate pay checks and also ensures that labor and payroll expenses and costs are accurately allocated and booked in the General Ledger System.
 7. Prior to the printing of payroll checks, an audit of a sample of those receiving a payroll check is to be conducted. Those audited will primarily be, (but are not limited to) those who have had unique or unusual payroll changes or adjustments during the pay period.
 8. Prepares and distributes paychecks and disburses funds to entities impacted by payroll (including payments to banks, NRECA, garnishments etc.) in a timely manner. Completes the payroll records in a timely fashion and maintains and updates payroll files.
 9. Informs the Financial Services Assistant in a timely manner of any changes regarding employee status that includes dependents, benefits, salaries, retirements, terminations, etc., in order to update accounting data.
 10. Prepares and completes in a timely manner any required Washington State Labor & Industries forms, accident reports, and U.S. Bureau of Labor Statistics Reports.
 11. Codes general ledger accounts to assigned job orders and time sheets.
 12. Responsible for the reconciliation of General Ledger Accounts impacted by payroll entries.
 13. Utilizes Association policies and procedures to perform work assignments.
 14. Will at all times maintain confidentiality regarding Association information and will protect the personal privacy of individuals by keeping payroll reports and records, health and benefits information, and any other sensitive records or materials confidential, unless otherwise authorized by management.
 15. Performs such other duties or accepts such other responsibilities as assigned.
- B. Specific duties relating to Objective B: **Is responsible for performing and cross-training with regard to the accounting and financial functions that have been assigned.**
1. Assists the Financial Services Assistant with the organization and preparation of financial reports and other information.

2. Develops and maintains the internal accounting controls necessary to protect the assets of the Association.
3. Is responsible for the processing and preparation of the accounting for payment obligations, taxes, property insurance, depreciation, bank reconciliation, loan records, financial and statistical reporting, property records, and all other accounting responsibilities.
4. Is responsible to reconcile all balance sheet accounts to their individual subsidiary ledger on a monthly basis.
5. Maintains accurate and reliable control of Association records by individual general ledger account for financial and statistical reporting in accordance with federal and state laws and the Association's internal control of said accounts, and performs other accounting responsibilities that may arise or be requested.
6. Keeps informed of new accounting methods and procedures and helps to evaluate whether the current procedures should be revised.
7. Is responsible for the prudent investment of Association General Funds that are in excess of necessary working capital.
8. Ensures that the Association's investments and accounting practices follow RUS standards in addition to those set forth in the Association policies.
9. Is responsible for the implementation and use of new personal computer software in relation to performing the duties of the Accountant.
10. Is responsible for the maintenance of the financial packages (such as general ledger, accounts payable, financial statements other accounts receivable, loans receivable, and fixed assets) used on the main computer system.
11. Is responsible for the security and back-up of the files and information contained on the personal computer that the Accountant uses.
12. Shall assist the Financial Services Assistant in efforts to ensure the security and accuracy of the financial data contained on the main computer system.
13. Responsible for working closely with the CPA firm hired by the Association for the purposes of completing the annual audit. This responsibility includes making sure that the records of the Association are in order before the audit, including the timely completion of the annual audit books and assisting the auditors before, during, and after the audit so that the audit process will be accomplished as smoothly as possible. The Accountant is also responsible for being familiar with the standard procedures performed during a CPA audit and with generally accepted accounting principles. A major goal of the Accountant is to make sure that the financial records of the Association conform to Generally Accepted Accounting Principles (GAAP).

14. Must be bondable and be capable of acting on behalf of the Financial Services Assistant when assigned.
 15. Responsible for backing up all accounting and payroll related data on a monthly basis and at the end of each year.
 16. Performs such other duties or accepts such other responsibilities as assigned.
- C. Specific duties relating to Objective C: **Responsible for performing and cross-training with regard to all tasks associated with processing and maintaining the Other A/R Billing System.**
1. Responsible for Other Accounts Receivable Billing 142.20.
 2. Maintains accurate files of all special invoices and their corresponding detail.
 3. Posts and reconciles, on a daily basis, cash receipts for Other Accounts Receivable with payments received from billing.
 4. Notifies the Accounting Assistant of any changes in billing that would require special adjustments to the Other Accounts Receivable System.
 5. Performs other functions as needed in order to accomplish this objective.
- D. Specific duties relating to Objective D: **Responsible for performing and cross-training with regard to various tasks related to Power Supply.**
1. Reviews the monthly power bills, and checks them for accuracy and prepares them for payment.
 2. Prepares the monthly Power Analysis report for the board packet. Compares budgeted versus actual numbers and notifies the Manager of Finance and Administration with regard to any discrepancies.
 3. Prepares the TIER 2 power delivery schedules submitted to BPA when applicable.
- E. Specific duties relating to Objective B: **Responsible for performing and cross-training all tasks associated with processing and maintaining the Accounts Payable System.**
1. Performs accounts payable processing in an accurate and timely manner by.
 - a) Entering invoices to be paid into the accounts payable system after such invoices have been approved with appropriate authorization. Enters all service records for transportation invoices and performs the month-end closing of the accounts payable systems.
 - b) Processing and issuing checks to vendors as needed.

- c) Cooperating with the Accountant with regard to accounts payable processing, as needed.
 - 2. Performs other functions as needed in order to accomplish this objective.
- F. Specific duties relating to Objective C: **Responsible for performing and cross-training all tasks associated with processing and maintaining the Fixed Assets System.**
- 1. Performs fixed asset system processing by:
 - a) Posting entries in an accurate and timely manner to the fixed asset system as needed.
 - b) Closing the fixed asset system on a monthly basis.
 - c) Establishing and reviewing monthly depreciation amounts and percentages to ensure that the amounts calculated are within the allowable range of percentages as established by the RUS depreciation guidelines.
 - 2. Performs other functions as needed in order to accomplish this objective:
- G. Specific duties relating to Objective E: **Responsible for performing and cross-training all tasks associated with producing the monthly bank reconciliation, and the Cash and Investment Summary for the monthly board report.**
- 1. Reviews and oversees the transactions in all Benton REA bank accounts and reconciles the monthly bank statements to the Association's books.
 - 2. Update and produce the cash and investment summary for the monthly board report.
 - 3. Perform other functions as needed in order to accomplish this objective.
- H. Specific duties relating to Objective F: **Responsible for cross-training with other Accountants in order to be fully capable of acting as a back-up for those positions.**
- 1. Performs as a back-up for other Accountant positions by performing the following in addition to any other cross-training as assigned:
 - a) Obtaining and utilizing the ability to code invoices with the correct general ledger account number for the purpose of processing the Accounts Payable transactions.
 - b) Obtaining and utilizing the ability to construct all general and fixed journal entries.
 - c) Obtaining and utilizing the ability to reconcile all general ledger accounts.
 - d) Obtaining and utilizing the ability to construct the monthly and annual

financial statements, and by reviewing those financial statements for accuracy.

2. Performs other functions as needed in order to accomplish this objective report.
- I. Specific duties relating to Objective G: **Cross-trains with the Work Order Responsible for cross-training with the Work Order Purchasing and Materials Coordinator in order to perform as many functions as possible with regard to work order processing and inventory procedures.**
1. Obtain and utilize the ability to produce accurate and timely records in order to implement proper accounting controls with regard to physical inventory stock in addition to miscellaneous supplies.
 2. Obtain and utilize the ability to perform purchasing functions on a timely basis.
 3. Obtain and utilize the ability to produce accurate and timely records with regard to transportation.
 4. Performs other functions as needed in order to accomplish this objective.
- J. Specific duties relating to Objective E: **Maintaining a positive work environment, and exhibiting cooperative behavior.**
1. Maintains a friendly attitude and willingness to work with other employees and associates.
 2. Creates a high standard of morale among employees by encouraging team spirit and enthusiasm within and among the Benton REA personnel and between the Association's departments.
 3. Is willing to help out in areas where qualified and requested.
 4. Brings potential problems to the attention of the Finance Services Assistant as soon as possible.
- K. Specific duties relating to Objective F: **Performing other functions when qualified and assigned.**
1. Performs other such job related activities as qualified and assigned by the Manager of Finance and Administration.
 2. Assists with the investigation of complaints received from members of the Association by coordinating with the other Association departments as needed.

IV. AUTHORITIES:

The Accountant shall have full authority to carry out the duties and responsibilities of this position in conformity with established policies and procedures and shall utilize time in such a way as to fulfill the objectives of this position and the organization.

This employee is encouraged to use initiative and judgment in making decisions, remembering that the Association's best interest can be affected by all actions. The employee should feel free to make suggestions for the improvement of operations and efficiency.

The employee shall secure the approval of the Financial Services Assistant in making decisions when policies are not clear and when further explanation is needed.

Nothing contained above should be construed to be a guarantee of or assurance of employment. Employees are expected to meet the standards of work performance and to perform their jobs competently, to maintain satisfactory interpersonal relations with co-workers as well as supervisors, and to conduct themselves appropriately in the work place. Failure to meet these standards in the judgment of management may result in discipline, including discharge. Disputes resulting from implementation of this position description are subject to the provisions described in the most recent version of Association General Policy No. 614 - Dispute Resolution Procedure Non-Bargaining Unit.

This job description in no way implies a contract of employment between the employee and the employer. The employee recognizes that they are an employee at will.

ACCEPTED BY: _____ DATE _____
Employee

APPROVED BY: _____ DATE _____
Supervisor

REVIEWED BY: _____ DATE _____
General Manager/Executive Vice President

MINIMUM JOB QUALIFICATIONS

Accountant

I. REQUIRED SKILLS:

- A. Education Requirements - A Bachelor's degree (Bachelor of Arts or Bachelor of Science, four-year degree) in Accounting, or a Bachelor's degree in Business Administration (four-year degree) with an emphasis in accounting, from an acceptable institution, is required.
- B. One year of personal computer experience and a working knowledge of word processing and spreadsheet software (Microsoft Office) are required. A working knowledge of the use of email (Microsoft Outlook) is also required.
- C. Working knowledge of Generally Accepted Accounting Principles (GAAP) is required.
- D. Must have and maintain a valid Washington State Driver's License. If a valid Washington State Driver's License has not been obtained, then it must be acquired in a reasonable amount of time as specified by the Association. This item is required.
- E. The ability to work with minimal supervision is required.
- F. Providing friendly and courteous assistance to Benton REA members and to the general public is required. Must be very motivated and able to work in a team-oriented environment with assigned responsibilities, and be able to complete all assigned goals and objectives in an accurate and timely manner while following up with Benton REA members and/or fellow employees to insure high-quality service.
- G. Physical Requirements (Sufficient dexterity to perform the tasks as listed in the job description for this position is required.)
 - 1. Physical Skills Level B (Noticeable) - Some physical skill is required. Certain coordinated finger, limb, or body movements must be performed in the course of regular work routines. These can usually be learned on the job over a relatively short period of time.
 - 2. Physical Effort Level 1 (Moderate) - Minimal physical exertion is required. Most job time is spent sitting with occasional walking. Occasional lifting and/or carrying of lightweight materials or equipment.
 - 3. Sufficient dexterity to perform the tasks listed in the job description for this position is required.
 - 4. The ability to sit in a chair at a desk for extended periods of time is required.
 - 5. Talking in person and on mobile radio or cell phone required.
 - 6. Listening in person and on mobile radio or cell phone required.

7. Must possess good vision (normal or corrected). This item is required.
8. Adequate depth perception (for driving) required.
9. Lift, carry, pull, and push items in excess of 20 pounds. This item is required.
10. Some travel will be required. Must have the ability and willingness to drive a motor vehicle to any Benton REA facility located within the Benton REA service territory in order to assist with the physical inventory counting process and/or to resolve other issues related to the responsibilities of the Accountant position. The Accountant will be asked to take trips within, and out of, the Benton REA service territory in order to attend meetings, conferences, education and training classes, and seminars. These trips will usually require driving a vehicle that is provided by the Association.
11. The ability to effectively and fluently speak, read, write, and communicate with people using the English language is required.
12. The ability to operate a motor vehicle on public roads and highways is required.
13. Must have the physical dexterity to operate a computer. This item is required.

II. PREFERRED SKILLS:

- A. Previous experience with a United States Department of Agriculture (USDA) Rural Utilities Service (RUS) financed electrical distribution cooperative is preferred.
- B. Previous experience with payroll processing is preferred.

III. WORK ENVIRONMENT:

- A. Work Demand Level B (Average) - Work pressure, disturbances of workflow, and/or irregularities in work schedule are expected and occur on an intermittent basis.
- B. Working Conditions Level 1 (Good) - Generally good working conditions. Little or no exposure to extremes in noise, temperature, etc. Little or no exposure to safety or health hazards.
- C. Will be working in an office environment most of the time. The office environment is air conditioned or heated as needed. There will be travel required to attend meeting, conference, education or training classes, and seminars as assigned.

Revised on 12-2-20