

KODIAK ELECTRIC ASSOCIATION, INC.

POSITION GUIDE

POSITION TITLE: Accountant/Bookkeeper		
DEPARTMENT: Finance and Administration	REPORTS TO: Controller	
FLSA STATUS: Full-Time Temporary Union Position	STARTING SALARY: \$31.49/hour	
APPROVED BY:	_____	_____
	<i>President/CEO</i>	<i>Date</i>
APPROVED BY:	_____	_____
	<i>Department Manager</i>	<i>Date</i>
APPROVED BY:	_____	_____
	<i>Supervisor</i>	<i>Date</i>
RECEIVED BY:	_____	_____
	<i>Employee</i>	<i>Date</i>

I. OBJECTIVE

To provide efficient and effective accounting procedures supporting day-to-day accounting activities, month-end processes, and special projects in a confidential manner, utilizing KEA's established policies, practices, and requirements. Provides and maintains excellent public relations with the membership and all co-workers.

II. REPORTING RELATIONSHIP

- A. **Reports to:** Controller
- B. **Supervises:** No Line Authority

III. RESPONSIBILITIES AND AUTHORITIES

1. Responsible and accountable to ensure all duties of the position are completed within time limits by setting priorities to accomplish work in an orderly manner without undue delay.
2. Responsible for accurate, efficient and complete confidentiality of all accounting, payroll, and customer service transactions.

3. Contributes to the financial integrity, accuracy and timely recording, posting and reporting of KEA's financial transactions.
4. Responsible for helpful, courteous and positive communication with supervisor, employees, vendors and the KEA membership fostering positive relationships.
5. Must have a thorough understanding of KEA policies, IBEW labor contracts, exempt compensation plan, labor laws and IRS regulations and keeps up-to-date on changes.
6. Responsible for maintaining employee master files.
7. Provides accurate subsidiary ledgers and balances payroll accounts.
8. Prepares and reconciles all payroll tax report documentation.
9. Presents accurate daily bank balance and commercial paper transactions to Manager of Finance and Administration for review.
10. Enters recurring journals, journal entry adjustments, and facilitates the accurate processing of overheads and distribution accounts.
11. Analyzes journal entries to ensure accuracy and methodology used complies with GAAP and the KEA operating budget.
12. Responsible for reconciling all subsidiary ledgers to the general ledger on a monthly basis.
13. Performs monthly general ledger closure and monitors actual to budget expenses prior to closure of general ledger. Submits to Manager of Finance and Administration for review no later than 8 days prior to monthly Board meeting.
14. Responsible for preparing, tracking, and collecting of all miscellaneous receivables including initiating the small claims process when necessary.
15. Monitors daily cash sheet transactions and reconciles all bank accounts utilizing accounting software available.
16. Maintains paperless electronic filing system (Document Vault) for general ledger, payroll file transactions, and other accounting functions.

17. Serves as back-up for Accounts Payable and provides assistance and backup support for Member Services Representatives in performing customer service duties.
18. Performs other duties as required, and as assigned.
19. The above items are not intended to be all-inclusive of the essential functions or requirements of this type of work as they may be subject to change based on the operating necessity of the cooperative.

IV. RELATIONSHIPS

All employees are required to comply with all provisions outlined in the KEA Policy Manual and the KEA/IBEW Labor Agreement.

A. Internal

1. Takes direction from the Controller and assists other departments as requested or necessary.
2. Works closely with the Manager of Finance and Administration, the Communication/Human Resource Specialist, Accounts Payable, and Member Service Representatives.
3. Assists and/or seeks assistance from department managers and supervisors when necessary for job performance.

B. External

1. Communicates with representatives of IBEW, Alaska Electrical Trust Fund, CoBank, NRECA and CFC.
2. Assists all members of the Cooperative when requested.

Disclaimer Statement: This position guide has been written to reflect management's assignment of essential functions, and does not constitute a written or implied contract of employment. It does not prescribe or restrict the tasks that may be assigned. KEA reserves the right to revise or change job duties and responsibilities. All requirements are subject to possible modification to reasonably accommodate individuals with a disability. *Note: The Position Specifications document is a separate document from this Position Guide, but has been attached to this document for ease in reading.*

KODIAK ELECTRIC ASSOCIATION, INC.

POSITION SPECIFICATIONS

POSITION TITLE: ACCOUNTANT/BOOKKEEPER

I. EDUCATION/EXPERIENCE

Four-year college degree in a business-related field is preferred; may substitute with an equivalent combination of education and experience. High School education or equivalent required. Four years previous employment in an office environment with accounting responsibility is preferred. Working knowledge of generally accepted governmental accounting standards is preferred.

II. SKILLS, ABILITIES AND KNOWLEDGE

Must have a thorough knowledge of accounting applications and the ability to apply them to financial documents as required by the cooperative. Must have the ability to work independently and without supervision. Must have strong organizational skills with the ability to multi-task. Must be able to communicate effectively orally and in writing. Office skills must include the ability to operate office equipment as necessary. Strong computer skills in MS Office Suite are required with an emphasis on spreadsheet development. Must be able to operate 10 key calculator accurately with speed.

III. OPERATING GUIDELINES

Must have the ability to obtain an understanding of the cooperative philosophy, capital credits, and a general knowledge of daily operations and interactions at the cooperative. Understands the costs to do business and views self as a resource in controlling business costs by working efficiently and using cost effective materials and equipment. Understands that value and safety are important aspects of the business. Is a team player working to make the cooperative responsive, proactive, and of value to the community.

IV. WORKING CONDITIONS

Work is generally performed in a controlled smoke-free office environment. Must have a valid Alaska driver's license to operate company vehicles and be insurable under KEA's present insurance rate structure. Must have full use of hands; position requires sitting, standing, walking, climbing stairs, hearing, seeing, reading, talking, and understanding the English language well enough to communicate courteously, consistently, and accurately with employees and members. English is the business language of the cooperative. Second languages are regarded as excellent and desirable skills. Appearance must project a professional and positive image for the cooperative. Overtime hours are required from time to time. All KEA employees are expected to work overtime when required during power restoration activities and to accomplish other projects.

Note: Complete achievement of certain of the above specifications may not be required if, in the opinion of the KEA hiring supervisor, a particular candidate possesses significant offsetting characteristics, such as past accomplishments, experience, education, or estimate of future potential. Should an applicant be deficient in certain educational achievements, offsetting experience may be substituted or vice versa.