



**Position Title:** Accountant

**FLSA:** Non-Exempt

**Reports to:** Controller

**Direct Reports:** No

### **General Summary**

The Accountant reports to the Chief Financial Officer and performs most accounting-related functions. Establish and maintain close working relationship with staff. Understand and carry out written and oral instructions. Analyze financial data accurately with complete confidentiality. Use and expand automated financial management systems. Operate personal computer; understand financial and/or spreadsheet software. Pay close attention to detail, schedules, and accounting principles.

### **Essential Duties & Responsibilities:**

- Prepares carrier access bills by analyzing minutes and revenue information, developing spreadsheets to verify information, and inputting information into billing program to calculate access charges;
- Reviews carrier access bills to ensure accuracy;
- Prepares monthly CABS accounts receivable and billing reports and forwards as appropriate. Reviews monthly settlements for accuracy to ensure maximum revenue potential is achieved;
- Analyzes major fluctuations in settlement amounts and/or minutes of use to determine causes;
- Gathers and analyzes data for cost studies and access tariff filings as requested. Analyzes new methods, procedures, and agreements to ensure maximum revenues for company;
- Reviews receipts and disbursements;
- Coordinates payment activities for services provided by vendors;
- Maintains financial records of the telco and provides complete and accurate records and statistical reports;
- Maintains general and subsidiary ledgers and prepares operating and financial statements;
- Maintains accounting policies in accordance with FCC, GAAP, RUS, and state PSC guidelines;

- Reviews methods to improve subscriber billing services and to classify and analyze budget data and procedures;
- Reviews journal entries for accuracy and verifies all balance sheet accounts;
- Prepares payroll and maintains accuracy of payroll record keeping; prepares monthly, quarterly, and annual payroll, benefits, 401(k), and other payroll reports;
- Assists with company policy on billing and collection;
- Performs billing and payment to vendors, inventory control, delinquent account review, and analysis of invoice discrepancies;
- Assists with financial records of all telephone plant in accordance with the FCC's Uniform System of Accounts and state PSC requirements;
- Assists with relevant documentation for RUS loan requests and reports;
- Prepares accurate accounting records, including check and cash disbursements, reconciliation of bank statements, monthly journal entries, depreciation records, subsidiary records, and general accounts payable records;
- Assists with employee time sheets and allocates to proper accounts; prepares payroll and associated records: payroll deduction, FICA, federal and state unemployment tax, group insurance, retirement, pension, and 401(k) contributions, vacation and sick leave, quarterly and annual tax reports, and W-2 forms;
- Prepares vouchers for general fund and construction accounts, prepares checks – general fund, construction, and payroll – for signature;
- Prepares payments for payroll deposit, payment of taxes, insurance, and other deductions;
- Prepares proper accounting to material tickets, inventory records and monthly material summary;
- Assists with files of subscriber billing records, documents and other supporting data; assists with adjustments to subscriber accounts, assists with monthly reports;
- Assists with subsidiary investment records;
- Keeps abreast of RUS, FCC (USoA), and state PSC telephone utility accounting requirements;
- Assists with allocation and retirement of capital credits;
- Assists with data for budget preparation and analysis reports; compiles financial information for required reports and prepares pre-audit reports as requested by telco auditors; and
- Performs all other duties as directed by the Controller/CFO or management.\*

**Knowledge, Skills and Abilities:**

- Knowledge of telecommunication accounting practices.
- Knowledge of State and Federal financial reporting laws and regulations.
- Knowledge of financial analysis, reporting, and investment practices.
- Knowledge of auditing, cash management and budgeting.
- Knowledge of company policies and procedures.
- Knowledge of management principles and practices.
- Knowledge of company products and services.
- Skill in operating various office equipment such as personal computer, various software programs, copier, fax, pagers, and telephone systems.
- Skill in reading and interpreting statistical and financial data.
- Skill in oral and written communication.
- Ability to communicate with customers, employees, and various business contacts in a professional and courteous manner.
- Ability to make sound decisions using information at hand.
- Ability to think creatively and analytically, and make suggestions for improvement.
- Ability to organize and prioritize multiple work assignments.
- Ability to effectively present financial information and respond to questions from Board of Directors, owners, members, etc.
- Ability to pay close attention to detail.
- Ability to create a team environment and sustain employee morale

**Education/Experience:**

Knowledge and skills usually acquired through a bachelor’s degree in accounting with two to three years of accounting experience preferred. A CPA designation is preferred. Understanding of Part 32 accounting also a plus.

**Working Conditions:**

The working environment is generally favorable. Lighting and temperature are adequate and there are no hazardous or unpleasant conditions caused by noise, dust, etc. Job involves sitting most of the time and if walking and standing are required, only occasionally.

**Physical Requirements**

Must be able to remain in a stationary position much of the workday and occasionally move about office setting to access office equipment. Positioning self to maintain files, the ability to move items across the office, the ability to observe details at close range and communicate information with others are necessary to the position.

\*The statements herein are intended to describe the general nature and level of work being performed by employees assigned to this classification. They are not

intended to be construed as an exhaustive list of all responsibilities, duties, and skills required of personnel so classified.