

SAN PATRICIO ELECTRIC COOPERATIVE, INC.
SINTON, TEXAS

POSITION DESCRIPTION

Revised 9/23/2019

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| JOB TITLE: Accounting Clerk | POSITION CODE: 12L |
| | SALARY GRADE: NELM-06 |
| DEPARTMENT: Financial Services | FLSA STATUS: Non-exempt |
| APPROVED BY: _____ | |
| <i>General Manager</i> | <i>Date</i> |
| _____ | |
| <i>Human Resources Official</i> | <i>Date</i> |

I. POSITION FUNCTION SUMMARY:

The mission of San Patricio Electric Cooperative (SPEC) governs the work of all SPEC employees, and as stated is:

“Our mission is to provide safe and reliable electric service for our Member/Owners.” To provide electric service to enhance the quality of life for our members. To provide electric service at reasonable and sustainable rates. To provide excellent customer service with well trained, helpful and courteous employees. To provide support to our local communities. To operate San Patricio Electric Cooperative as a member owned, not for profit, electric cooperative guided by the seven cooperative principles.

Under the direction of the Financial Services Manager, the Accounting Clerk is responsible for keeping a complete and systematic set of subsidiary records and ledger accounts to record financial transactions and show financial status of the system; prepares reports and financial statements.

II. PRINCIPAL ACCOUNTABILITIES & RESPONSIBILITIES:

1. Maintains and reconciles the general ledger ensuring that all financial reports are completed accurately and in a timely manner according to cooperative policy and practices.
2. Makes adjustments and corrections to the General Ledger accounts as necessary to assure that all accounting transactions are represented accurately.
3. Compiles and submits data on monthly and quarterly reports to the appropriate agency for unemployment insurance, social security, and various federal, state and local taxes.
4. Transfers funds between the Cooperative's banking accounts as is necessary and keeps a record of all bank transactions.
5. Assembles monthly financial information for Board meeting.
6. Composes and types all necessary correspondence and maintains accurate files which pertain to accounting.
7. Makes electronic investments and payment transactions as required.
8. Maintains and provides necessary reports and files for the annual audit.

9. Accesses the computer system to input and extract data that pertains to the accounting duties of the position.
10. Maintains adequate accounting records necessary to comply with RUS and State accounting requirements.
11. Maintains a vendor number log.
12. Reviews and verifies invoices, receiving reports and purchase orders and stamp as directed.
13. Checks invoices for accuracy to be paid for services, materials, equipment, and supplies as well as recalculates invoices as needed.
14. Enters and reviews accounts payable data into computer.
15. Pulls cash requirement listings from the computer and uses for preparation of accounts payable checks for payment, and verifies checks with invoices.
16. Distributes invoices for approval to department heads.
17. Reconciles bank statements monthly to assure that the general ledger accounts balance with the bank statements.
18. Responsible for the billing and collections of accounts receivables “other”.
19. Maintains accounting department files.
20. Setting up new work orders and entering data from staking sheets.
21. Reviewing final staking sheets and making corrections when necessary.
22. Reviewing contractor invoices for accuracy and making necessary corrections.
23. Tracking contract balances and informing supervisor when contractor is approaching contract limits.
24. Responsible for the proper plant accounting of closed work orders.
25. Tracks and maintains construction statistics for work plans as needed. This includes, but is not limited to, historical costs for ordinary replacements, new construction and system improvements.
26. Prepares invoices for damages to Cooperative property.
27. Promotes electric use by taking every opportunity to acquaint the consumers with the productive uses of electricity; obtaining increased member and public understanding of the Cooperative’s objectives, plans and programs, and of rural electrification in general.
28. Provides customer service as needed and appropriate, manages assigned key customer accounts through regular direct contact to ensure customer satisfaction and on-going communication.
29. Other duties may be assigned in the Emergency Restoration Plan.

30. Conduct activities in such a manner as to promote a safe working environment, efficient operation of the Cooperative, productive employees, and satisfied customers.

31. Any other duties as requested.

OTHER INFORMATION: Within the parameters dictated by policy and applicable RUS, OSHA, DOT, PUC and other regulatory requirements, the Accounting Clerk has substantial autonomy and latitude to identify and solve problems and makes the decisions necessary to perform necessary accounting functions.

III. WORKING RELATIONSHIPS:

DEPARTMENT: Financial Services: This department is responsible for the overall management and coordination of financial services provided by and in support of the Cooperative; to include general accounting, billing, general and plant accounting, finance, auditing and data processing services, for maintenance and upkeep of the Cooperative’s financial records and filing system to ensure compliance with RUS and GAAP requirements, and for facilitating the proper utilization and internal control over cooperative assets.

REPORTING RELATIONSHIPS: The Accounting Clerk has no supervisory authority within the department. The Accounting Clerk may retain functional authority over specific projects or areas of responsibility as specified in this position description or otherwise delegated by the Financial Services Manager.

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| <p><i>Supervisor’s Supervisor:</i> General Manager</p> <p><i>Immediate Supervisor:</i> Financial Services Manager</p> <p><i>This Position:</i> Accounting Clerk</p> <p><i>Immediate Subordinate Positions:</i> None</p> | <p><i>Other Positions Reporting to the Immediate Supervisor:</i></p> <ul style="list-style-type: none">• Cashier• Billing Supervisor• Payroll Clerk |
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COORDINATES OR COOPERATES WITH:

A) INTERNAL

- Financial Services Manager – Requests advice and assistance and confers on operational and personnel problems; provides advice, assistance and information on employee development, work planning, policy planning, and other areas as assigned.
- Administration – Coordinates work with all administrative personnel, particularly with those positions directly involved in billing and collections and customer service.

- Other Employees - Maintains harmonious, courteous, and understanding relationships, while fostering a collaborative teamwork environment.

B) EXTERNAL

- Members – Establishes the recognition and acceptance of ownership benefits and responsibility, to encourage and promote the effective and efficient use of electric energy. Provides helpful, courteous assistance and service to resolve billing and service problems.
- General Public - Presents a friendly, courteous image for the Cooperative.
- Vendors – Maintains positive working relationships with vendors and suppliers.
- Legal and Regulatory Agencies - Maintains professional relationship with agencies and organizations involved in safety and other applicable regulations.

IV. AUTHORITIES AND ACCOUNTABILITIES:

General Authority: The Accounting Clerk has no line responsibility. Decisions and duties are regularly reviewed and have a limited impact on Cooperative operations; errors usually affect you only. Work is routine; problems are relatively simple and methods and procedures are well defined. . Makes suggestions for improvement of operations and efficiency, remembering that the Cooperative’s employees make up a single team and each team member contributes toward making the Cooperative better. The Accounting Clerk is required to secure approval of the Financial Services Manager in making decisions when policies are not clear or adequate or require interpretation. Recognizes the need to understand that the Cooperative’s best interests can be directly affected by his/her actions.

Budget and Asset Accountability:

- Responsible for a minimum level of impact on the department-operating budget.

V. POSITION SPECIFICATIONS:

A) Fair Labor Standards Act Provisions

This position is non-exempt under the provisions of the Fair Labor Standards Act and is subject to the Cooperative’s policies and procedures pertaining to overtime hours and premium pay.

B) Personal Requirements of Position

EDUCATION AND EXPERIENCE

High school diploma or equivalent, with one or two years of prior similar or related experience in the accounting field. The individual must have the ability to handle a variety of diverse general office, clerical and accounting assignments and work with the Cooperative's computerized accounting system.

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of the operations of a rural electric cooperative and the applicable financial, administrative, and regulatory standards, rules and regulations that control the operations. Must have

strong working of computer systems including but not limited to word processing, spreadsheet, database, and accounting systems.

PERSONAL CHARACTERISTICS

Performs the essential functions and elements of this position competently, following an initial orientation period. Work may be varied; problems are difficult and methods and procedures are defined, and judgement is required to apply them to work. Personal characteristics to include: a team player, high integrity, good personal habits, regular work attendance, courteous and friendly, able to work well with diverse groups of people, and gain and maintain respect of others, both inside and outside the Cooperative.

VI. PHYSICAL CHARACTERISTICS/WORKING CONDITIONS

Work is varied and a person in this position has sufficient time to complete most tasks without a feeling of pressure. There are frequent opportunities to relax from any physical exertion or to change position in work activities.

Physical Effort and Dexterity: Within normal limits of an inside office position.

Machines, Tools, Equipment required to be operated: Typewriter, calculator, copy machine, postage metering machine, computer, and computer printer and fax machine

Visual Acuity, Hearing, Speaking: Comfortable in speaking on a one-on-one level with customers.

Environment/Working Conditions: Work is mostly inside, and no particular hazards exist; normal office worker safety precautions and practices are required. Position requires occasional travel throughout the Cooperative's service territory, and occasionally working long days to meet deadlines.

Employee Requirements:

This position requires employee to possess and maintain a working telephone number. A current Texas driver's license is required, and must have and maintain an insurable driving record.

The employee is to perform all duties necessary on-site or at specified working locations as defined by the General Manager or Financial Services Manager. At no time, is the employee allowed to perform any duties from a remote location that is not authorized by the General Manager.

VII. REMARKS:

The foregoing position description is not all-inclusive of the duties to which the employee may be assigned. In order to ensure maximum flexibility and efficiency and to encourage cross training, employees will be assigned additional duties as are deemed necessary or desirable by the management of San Patricio Electric Cooperative.

I have read my Position Description and understand my assigned responsibilities, and have been given a copy of this Position Description. I have also received a copy of the Personnel Policies and Procedures Handbook, and understand that I am responsible for reading and following all relevant policies and

procedures outlined in it. I also understand that the Board of Directors and management of San Patricio Electric Cooperative, Inc. cannot guarantee my employment, and that SPEC can change compensation, benefits, and conditions of my employment at any time and at its full and sole discretion. I also certify by my signature below that I am able to perform the essential functions of this position description either with or without a reasonable accommodation.

Accepted by: _____
Employee _____
Date

Approved by: _____
General Manager _____
Date