



<b>Position Title:</b>	<b>Plant/General Accountant</b>	<b>Department:</b>	<b>Accounting</b>
<b>Reports To:</b>	<b>Chief Financial Officer</b>	<b>FLSA Status:</b>	<b>Non-Exempt</b>

**General Summary:**

The plant accountant and general accountant position is accountable for recording the cost of newly acquired fixed assets (both tangible and intangible), tracking existing fixed assets, maintaining continuing property records (CPRs), recording depreciation, and accounting for the disposition of fixed assets. The position is also responsible for tracking sales projects and ensuring the customers are accurately billed for services rendered.

**Essential Job Functions:**

- Create and monitor a system of controls, procedures, and forms for the recordation of fixed assets that comply with FCC Uniform Systems of Accounts – Part 663.6 Continuing property records and SC ORS.
- Recommend to management any updates to accounting policies related to fixed assets.
- Assign tag numbers to fixed assets.
- Record fixed asset acquisitions and dispositions in the accounting system.
- Track the compilation of project costs into fixed asset accounts, and close out those accounts once the related projects have been completed.
- Reconcile the balance in the fixed asset subsidiary ledger to the summary-level account in the general ledger.
- Calculate depreciation for all fixed assets.
- Review and update the detailed schedule of fixed assets and accumulated depreciation.
- Investigate the potential obsolescence of fixed assets.
- Conduct periodic impairment reviews for intangible assets.
- Conduct periodic physical inventory counts of fixed assets.
- Recommend to management whether fixed assets should be disposed.
- Conduct analyses related to fixed assets as requested by management.
- Prepare audit schedules relating to fixed assets and assist the auditors in their inquiries.
- Prepare property tax returns.



- Represent the company during any audits by a government that involve fixed assets. Track company expenditures for fixed assets in comparison to the capital budget and management authorizations.
- Maintains accounting policies in accordance with FCC, GAAP, RUS, and state ORS & PSC guidelines.

Also assists with following duties:

- Maintains accurate accounting records, including check and cash disbursements, reconciliation of bank statements, monthly journal entries, depreciation records, subsidiary records, special construction accounts, and general accounts payable records. Prepares checks for, payment of expenses, taxes, insurance, and other business activities. Applies proper accounting to material tickets; maintains inventory records and prepares monthly material summary.
- Prepares checks for payment of expenses, taxes, insurance, and other business activities.
- Maintains general and subsidiary ledgers and prepares operating and financial statements.
- Reviews journal entries for accuracy and verifies balance sheet accounts.
- Performs special projects and other duties as required.
- Maintains and executes company policy on carrier access billing.
- Maintains financial records of all telephone plant in accordance with the FCC's Uniform System of Accounts and state PSC, ORS, & PUC requirements
- Performs all other related duties as assigned by management.\*

*\*These tasks do not meet the Americans With Disabilities Act definition of essential job functions and are usually less than 5% of time spent. However, these tasks still constitute important performance aspects of the job.*

### **Knowledge, Skills, and Abilities:**

- Understanding of rural telco accounting methods and practices governing utility reporting requirements.
- Familiarity with settlements, separations, continuing property records, and telco compensation arrangements.
- Knowledge of accounting principles, accounts payable and receivable, and financial statements.
- Establish and maintain close working relationship with staff.
- Understand and carry out written and oral instructions.
- Analyze financial data accurately and with complete confidentiality.
- Use and expand automated financial management systems.



**Education and Experience:**

- Knowledge and skills usually acquired through a bachelor’s degree in accounting and/or two to three years of accounting experience.

**Evaluation Criteria:**

- Operation of business and office machines and personal computers
- Knowledge of GAAP
- Account reconciliation ability
- Basic office skills

**Physical Requirements:**

PHYSICAL REQUIREMENTS	0-24%	25-49%	50-74%	75-100%
Seeing: Must be able to read service orders and trouble reports.				X
Hearing: Must be able to hear well enough to communicate with employees and business contacts.				X
Standing/Walking: Must be able to move about work site.			X	
Climbing/Stooping/Kneeling: Must be able to stoop, kneel and crawl to perform installations.		X		
Lifting/Pulling/Pushing: Must be able to lift at least 40 lbs.		X		
Fingering/Grasping/Feeling: Must be able to write, type, and use phone system.				X

**Working Conditions:**

This factor measures the surroundings or physical conditions under which a job must be done and the extent to which those conditions make the job disagreeable. Consider the presence and relative amount of exposure to dust, dirt, heat, fumes, contaminants, cold, noise, vibration, wetness, etc.

*Somewhat disagreeable working conditions due to the continuous exposure to one or more of the elements listed above. Exposed to one element continuously or several elements occasionally, but usually not at the same time.*



**Note:** The statements herein are intended to describe the general nature and level of work being performed by employees, and are not to be construed as an exhaustive list of responsibilities, duties and skills required of personnel so classified. Furthermore, they do not establish a contract for employment and are subject to change at the discretion of the employer.