

CHUGACH ELECTRIC ASSOCIATION, INC.
Anchorage, Alaska

Position Description

Plant Accountant II/III – Grade 8/Grade 9

I. Summary

Under minimal supervision, provides accurate and complete accounting records which conform to an approved system of accounts and which reflect the financial position of Chugach. This position is responsible for the proper unitization of all plant assets and the maintenance of a fixed asset system.

Postings for the Grade 8 Plant Accountant II position will follow the procedures in the Office and Engineering Agreement. The Grade 8 position will be eligible to advance to the Grade 9 Plant Accountant III position upon meeting all minimum job qualifications as outlined in the position description. Any disputes regarding an employee's qualifications will be resolved through the Bid Committee. There will not be postings for the Grade 9 Plant Accountant III position.

II. Reporting Relationships

- A. Reports to: Manager, Plant Accounting
- B. Directs: None
- C. Occasionally assists in the training of other plant accounting/finance personnel.

III. Representative Duties

- A. Maintains the ongoing accuracy of continuing property records.
- B. Performs analysis and final Accounting Department close-out of capital and retirement work orders according to Generally Accepted Accounting Principles (GAAP) and Federal Energy Regulatory Commission (FERC) regulations.
 - 1. Verifies projects meet the capital improvement/upgrade/retirement criteria.
 - 2. Meets with other Department personnel when necessary to ensure appropriate adjustments are made to project costs.
 - 3. Assesses other accounting sub-systems to ensure work orders can be closed.
 - 4. Runs work order reports, reviews staking sheets and close-out documentation, translates construction assembly units and validates all accounts for projects, and creates applicable work order system.
 - 5. Enters project cost information into the appropriate application or prepares supporting close-out spreadsheets, creates and verifies costs for journal entries, and verifies individual project cost data for each work order.
 - 6. Creates work order close-out packet for final review and authorization.

- C. Maintains special equipment records and prepares related reports for new and retired equipment.
- D. Coordinates inventory preparation with Information Services and warehouse personnel. Participates in the physical count of all inventories. Reviews, analyzes, and reconciles the physical inventory count and cycle counts for all Chugach inventories.
- E. Prepares necessary documentation for State of Alaska (SOA) and Municipality of Anchorage (MOA) relocation billings and coordinates the follow-up on disputed issues. Calculates bills in accordance with project agreements received by SOA and MOA.
- F. Maintains historical accounting work order closeout information.
- G. Prepares inventory billing for Chugach's jointly owned inventory. Prepares journal entries to accurately record shared inventory.
- H. Prepares necessary documentation for Capital Expense billings to ML&P related to Southcentral Power Plant (SPP). Maintains the ML&P SPP Billing Status Report. Attends SPP O&M meetings to report on billing or inventory, as needed.
- I. Prepares analysis of selected general ledger accounts.
- J. Prepares and maintains records of Chugach's Undergrounding Surcharge revenues expended for qualified underground to overhead distribution line projects. Prepares and provides data for Distribution Engineering's annual Undergrounding Surcharge report.
- K. Prepares monthly, quarterly, and year-end audit and other schedules/reports for areas of responsibility.
- L. Prepares necessary documentation for Department of Transportation (DOT) audit of distribution and transmission overhead rates and projects.
- M. Reviews, updates and verifies standard costs tables.
- N. Performs other job-related duties as assigned.

IV. Relationships

A. Internal

- 1. Manager, Plant Accounting: Reports to and receives work assignments and direction from. Keeps manager informed of problems and progress in all areas of work.
- 2. Accounting Personnel: Responds to inquiries and provides information as related to Plant Accounting
- 3. Other Departments: Receives requests from, provides assistance to and exchanges information as required.

B. External

- 1. Auditors: Provides source documents as necessary and answers procedural questions to permit auditors to perform their function.
- 2. State of Alaska and Municipality of Anchorage: Provides information to and answers questions to support accounts receivable invoices.

Job Qualifications

Plant Accountant II/III – Grade 8/Grade 9

Education

A high school diploma or equivalent is required. Must have completed nine (9) semester credit hours of college-level accounting courses, including general accounting, principles of accounting, managerial accounting, cost accounting, or more advanced related coursework. A Bachelor's Degree in Accounting or Finance is preferred.

Experience

Three (3) years of accounting experience is required, two (2) of which must be in property plant and equipment accounting. Utility accounting experience is preferred.

Education/Experience Substitution

Additional accounting experience beyond the specified three year minimum may be substituted for the educational requirements at the rate of one (1) year accounting experience for three (3) semester credit hours of accounting coursework. Additional accounting education beyond the specified nine (9) semester credit hours of college-level accounting courses may be substituted for the experience requirements at the rate of three (3) semester credit hours accounting coursework for one (1) year accounting experience.

Advancement Qualifications

In order to advance to Plant Accountant III-Grade 9, the Plant Account II-Grade 8 must meet one of the following requirements. These requirements are not in addition to those for the Plant Accountant II qualifications listed above. Education/experience substitutions are not permitted. These options are intended to provide a career path to a Grade 9 position; they are not intended to be general Grade 9 classification qualification requirements:

1. Bachelor's degree in Accounting plus two (2) years combined accounting experience working as a general ledger accountant, cost accountant, or plant accountant. One (1) of the two (2) years accounting experience must be as a Chugach Electric Association General Ledger Accountant and/or Plant Accountant II.

OR

2. Fifteen (15) semester credit hours of college-level accounting plus four (4) years combined accounting experience. Two (2) of the four years accounting experience must be as a general ledger accountant, cost accountant and/or plant accountant, one (1) of which must be as a Chugach Electric Association General Ledger Accountant and/or Plant Accountant II.

OR

3. Nine (9) semester credit hours of college-level accounting (three (3) hours of which must be in cost accounting), plus three (3) years combined accounting experience working as a Chugach Electric Association General Ledger Accountant and/or Plant

Accountant I or II; two (2) of which must be as a Chugach General Ledger Accountant or Plant Accountant II.

Job Knowledge/Skills/Abilities

Must be familiar with and understand accounting principles, account reconciliation and analysis, accounting spreadsheets and invoicing. A working knowledge of utility, construction or engineering cost accounting concepts, including assembly units, standard cost and project unitization is preferred. A working knowledge of updating and maintaining fixed asset records is preferred. A basic understanding of engineering methodology and terminology is preferred.

Proficiency in the use of spreadsheet software applications is required. Must have strong numerical data entry skills. Must be able to organize and manage multiple projects and priorities. Must have strong communication skills, including the ability to interpret technical data and communicate technical data/information to other personnel. Must possess problem-solving and analytical thinking skills. Must be courteous and considerate of other employees and the public.

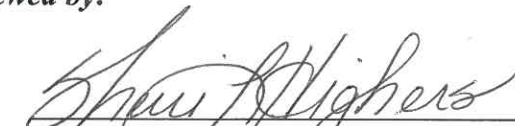
Special Position Requirements

Occasional overtime and travel (sometimes including multiple day/overnight travel) may be required.

Working Conditions

Work is performed in a standard office environment with regularly scheduled working hours. Periodic travel to other sites, including warehouse sites, is required.

Reviewed by:



Vice President, Finance and CFO

Aug 4, 2016
Date




Vice President, Member & Employee Svcs.

4 Aug. 2016
Date

Approved by: Classification Committee

Aug 4, 2016
Date



Committee Member



Committee Member



Committee Member



Committee Member