

# **HARTSELLE UTILITIES**

## **JOB DESCRIPTION**

Job Title: Accountant

Department: Finance and Accounting

FLSA: Exempt

Grade: 9

Safety Sensitive: No

Security Sensitive: Yes

Job Description Prepared: February 2026

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this job and are not to be interpreted as being all-inclusive. The employee may be assigned other duties that are not specifically included.

### Relationships

Reports to: Finance and Accounting Manager

Subordinate Staff: None

Other Internal Contacts: All Hartselle Utilities (HU) Departments

External Contacts: Hartselle Utilities Customers; Retirement Systems of Alabama (RSA); North Alabama Power Accountants Association; Auditors; Banks and Financial Institutions; TVPPA; Tennessee Valley Authority (TVA); Other Utility Companies; City of Hartselle Departments; Central Service Association (CSA)

### Job Summary

Under the supervision of the Finance and Accounting Manager, the Accountant performs professional-level accounting work in support of Hartselle Utilities' financial operations. This position is responsible for maintaining accurate financial records, processing routine and complex accounting transactions, assisting with reconciliations, and supporting financial reporting in accordance with applicable laws, regulations, and generally accepted accounting principles (GAAP).

The Accountant assembles, reviews, and analyzes financial data; assists in monitoring accounts; and ensures established accounting procedures and internal controls are followed. This position exercises sound judgment within established guidelines and contributes to the accuracy and integrity of the utility's financial information. This position is considered security-sensitive and is subject to a pre-employment background check and random drug screenings.

### Essential Functions

**ESSENTIAL FUNCTIONS:** The following list describes the primary responsibilities of this position; however, it is not exhaustive, and other duties may be required and assigned. A person with a disability which is covered by the ADA must be able to perform the essential functions of the job unaided or with the assistance of reasonable accommodation.

**ESSENTIAL FUNCTION: Accounting Functions. Performs professional accounting duties on behalf of Hartselle Utilities (HU).**

1. Coordinates accounting work under the supervision of the Finance and Accounting Manager.
2. Generates monthly internal financial statements for all departments.
3. Ensures accurate data for payroll and associated taxes and deductions.
4. Processes and files required payroll tax returns, W-2s, and 1099 forms.
5. Processes and submits retirement withholding on a weekly basis.
6. Collects and submits data for workers' compensation audits and other federal- or state-mandated surveys or inquiries.
7. Reviews purchases and verifies appropriate account coding.
8. Posts financial data and updates information in assigned accounts.
9. Generates monthly customer bank draft payments.
10. Reviews and verifies monthly customer account statistics for accuracy.
11. Processes Automated Clearing House (ACH) files online.
12. Reconciles additions and deletions of company assets with insurance billing records.
13. Reviews posting of bad debts and collections for accuracy.
14. Enters journal entries and posts to the general ledger.
15. Maintains current vehicle and equipment asset listings.
16. Validates annual physical inventories of warehouse stock.
17. Costs work orders for routine maintenance and completed projects.
18. Generates and processes invoices for damages to company assets.
19. Reconciles assigned accounts to the general ledger.
20. Reconciles debt service and reserve-related bank account balances as assigned.

**ESSENTIAL FUNCTION: Asset Management. Documents and identifies HU assets; supports asset valuation and depreciation.**

1. Maintains asset records for HU systems and services.
2. Reviews documentation associated with purchases and inventory.
3. Assists with periodic inventory of equipment and assets.

4. Records depreciation in accordance with established schedules.
5. Assists in ensuring adequate insurance coverage for assets.

**ESSENTIAL FUNCTION: Analysis and Interpretation of Data. Assembles and reviews financial data to support reporting and compliance.**

1. Prepares monthly financial and accounting reports summarizing expenditures and balances.
2. Assists with preparation and submission of monthly TVA reports.
3. Assists with preparation of monthly operational reports.
4. Prepares reports related to taxes as assigned.
5. Assists with budget preparation and provides supporting data to Department Heads.
6. Assists with preparation of annual financial statements.
7. Prepares documentation and schedules for auditors.
8. Provides financial information and support to departments as requested.

**ESSENTIAL FUNCTION: Financial Impact. Evaluates financial impacts on HU associated with rates, costs, assets, and debt service.**

1. Maintains records of fixed assets and depreciation.
2. Assists with asset depreciation tracking.
3. Collects data to support financial impact analysis.
4. Assists with reports summarizing employee benefits, workers' compensation, and related costs.

**ESSENTIAL FUNCTION: Professional Standards, Compliance, and Collaboration. Supports effective financial operations through compliance, secure practices, communication, and continuous professional development.**

1. Follows established accounting policies, procedures, and internal controls; reports potential compliance concerns to the Finance and Accounting Manager.
2. Maintains accounting records in accordance with applicable laws, regulations, and record retention requirements.
3. Uses accounting, payroll, and electronic record systems in accordance with HU technology, data security, and confidentiality policies.
4. Protects sensitive financial and personnel information and complies with cybersecurity and confidentiality requirements.
5. Supports internal and external audit activities and provides documentation as required.
6. Communicates professionally and effectively with internal departments, external agencies, auditors, and vendors as assigned.
7. Coordinate with other departments to obtain accurate information and resolve accounting-related issues.
8. Participates in required training, continuing education, and professional development to maintain knowledge of accounting standards, regulatory requirements, and best practices.

9. Adapts to system upgrades, software changes, and process improvements as implemented.
10. Contributes to a professional work environment and represents Hartselle Utilities in a positive, ethical, and professional manner.

#### **NON-ESSENTIAL FUNCTIONS:**

1. Serves as a Notary Public.
2. Performs other job-related duties as required.

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

(\* Can be acquired on the job)

1. \*Knowledge of HU rules, regulations, policies, and procedures.
2. \*Knowledge of HU service area.
3. Knowledge of safety rules, including accident causation and prevention.
4. Working knowledge of professional accounting functions, payroll, and financial systems.
5. Working knowledge of budget preparation and basic financial management practices.
6. Basic knowledge of principles of management and the ability to apply them within assigned responsibilities.
7. Working knowledge of applicable state and federal laws and regulations related to public utilities.
8. Reading skills to comprehend manuals, directives, procedures, and instructions.
9. Verbal communication skills to effectively communicate accounting information with department heads and internal staff.
10. Writing skills to prepare clear and accurate reports, forms, records, and basic accounting documentation.
11. Math skills to perform accounting calculations, interpret financial documents, and support data preparation.
12. Public relation skills to interact professionally with the general public, vendors, and external agencies as assigned.
13. Ability to communicate effectively by providing information, instructions, and clarification as needed.
14. Skills to use computers and specialized accounting software, including spreadsheets.
15. Ability to consider multiple sources of information and follow established procedures prior to making decisions.
16. Ability to assemble, review, and verify financial data for accuracy.
17. Ability to establish work priorities and manage recurring deadlines.
18. Ability to recognize risks and escalate issues appropriately to minimize errors and liabilities.
19. Ability to use computers and other tools to conduct routine research.
20. Ability to maintain confidential financial and personnel information.
21. Ability to consistently represent HU in a positive and professional manner.

22. Ability to perform work accurately, with attention to detail, and within established time constraints.
23. Ability to plan, organize, and coordinate assigned work effectively.
24. Ability to identify routine problems and assist in resolving issues.
25. Ability to coordinate and collaborate with others to accomplish established goals.
26. Ability to drive.

### Minimum Qualifications

1. Bachelor's degree in Accounting from an accredited college or university.
2. Minimum of two (2) years of professional accounting experience, preferably in a governmental, municipal, or public utility environment.
3. Knowledge of or ability to learn governmental or utility accounting practices, financial reporting, and internal controls.
4. Possession of a current and valid driver's license; must be insurable.
5. Ability to be bonded.
6. Ability to travel as required to participate in training and continuing education.
7. Ability to pass a pre-employment background check and comply with random drug screening requirements.

### Physical Demands

Work is primarily sedentary and is typically performed while seated. Periodic walking, standing, bending, and reaching may be required. Occasional lifting and carrying light items such as files, documents, or small office equipment may occur. Duties may also include driving a motor vehicle for work-related purposes. No unusual or special physical demands are required to perform the essential functions of this position.

### Work Environment

Work is performed primarily in an office setting with exposure to normal, everyday risks or discomforts typical of administrative and professional environments. Safety precautions are required when using standard office equipment, traveling between locations, and operating a motor vehicle. Work areas are generally adequately lit, heated, and ventilated, and comply with standard workplace safety practices.