

I.U.O.E. Local 49
Accountant Job Description

I. Specific Duties

A. Accounts Payable

1. Examine invoices, statements, requests, and prepare payments
 - a. General Fund
 - b. Death Benefit Fund
 - c. Twin City Hoisting
 - d. Picnic Fund
 - e. Political (COPE) Fund
 - f. PAC Fund
2. Prepare, distribute, and file annual 1099 reporting forms
 - a. General Fund
 - b. Death Benefit Fund
 - c. Twin City Hoisting
 - d. Good Standing Fund
3. Prepare, distribute, and file annual 1095 ACA reporting forms
 - a. General Fund

B. Payroll Function – General Fund

1. Maintain employee payroll records
2. Maintain tax and deduction tables and information
3. Prepare and distribute paychecks weekly
4. Prepare and deposit payroll tax payments
 - a. Weekly
 - 1) Federal and Minnesota withholding, and FICA
 - b. Quarterly
 - 1) Federal unemployment
 - 2) North Dakota withholding
 - 3) States' unemployment
5. Prepare and file quarterly payroll tax returns
 - a. Federal withholding and FICA
 - b. Minnesota & North Dakota withholding
 - c. States' unemployment
6. Prepare and file annual payroll tax returns
 - a. Federal unemployment
7. Prepare, distribute, and file annual W-2 reporting forms
 - a. General Fund
8. Child support and wage garnishment
 - a. Maintain records
 - b. Withhold amounts and remit to authorities
9. Union dues
 - a. Maintain individual employee records
 - b. Withhold dues and transmit to OPEIU Local 12

C. Reconcile bank, investment assets and accounts monthly

1. General Fund
 - a. Union Bank checking
 - b. BMO Harris Bank Dues account
 - c. Union Bank Federated Treasury money market account
 - d. Union Bank Trust investments
 - e. Union Bank Picnic Fund checking

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- C. Reconcile bank, investment assets and accounts monthly (Continued)
 - 2. Political (COPE) Fund
 - a. Bremer Bank checking
 - 3. PAC Fund
 - a. Union Bank checking
 - 4. Death Benefit Fund
 - a. Union Bank checking
 - b. Union Bank Trust investments
 - 5. Twin City Hoisting
 - a. Union Bank checking
 - b. U.S. Bank checking
 - D. Vehicle Fleet
 - 1. Maintain vehicle titles, driver lists, renew license tabs
 - 2. Maintain vehicle insurance with insurance agency
 - E. Prepare and enter monthly recording and adjusting journal entries
 - 1. Record regular dues and receipts
 - 2. Record administrative dues and receipts
 - 3. Record bank account debit entries
 - a. Payroll and sales tax deposits
 - b. Inter-account funds transfers
 - c. NSF checks
 - d. Bank service charges
 - e. Miscellaneous debits
 - 4. Record wire and other inter-account transfers
 - 5. Record bank and investment accounts interest
 - 6. Record employee auto usage
 - 7. Miscellaneous journal entries
 - F. Monthly Reports
 - 1. Prepare Executive Board report and attachments for monthly Board meeting
 - 2. Prepare Investments reports for Business Manager
- II. General Duties
- A. Real estate taxes
 - 1. Semi-Annually—pay real estate taxes on all owned properties
 - B. Sales tax reporting
 - 1. Quarterly—report and pay Minnesota sales and use tax
 - 2. Annually—report and pay North Dakota sales and use tax
 - C. General Ledger
 - 1. Periodically review General Ledger for errors, omissions, misclassifications; correct where necessary
 - a. General Fund
 - b. Death Benefit Fund
 - c. Twin City Hoisting
 - D. Annual audit
 - 1. Prepare various recaps and worksheets for auditors, as requested
 - 2. Print out trial balances, accounts detail, reports, and journal entries as requested
 - 3. Assist auditors as requested
 - E. File Twin City Hoisting annual Minnesota corporate registration

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III. Education and Experience Requirement

- A. Bachelor's Degree in Accounting required.
- B. Professional accreditation such as Certified Public Accountant (CPA) preferred.
- C. Two (2) years professional experience directly related to the duties and responsibilities specified.