`THE CENTRAL GEORGIA ELECTRIC MEMBERSHIP CORPORATION
Job Description

JOB TITLE: Chief Financial Officer

SUMMARY: Responsible for safeguarding the financial integrity and standing of Central Georgia EMC (CGEMC) and its subsidiaries. Directs overall financial operations, including cash and liquidity management, long-range financial forecasting, capital credit administration, and debt portfolio strategy. Manages complex financial workflows for large-load accounts, including escrow management, capital infrastructure cost recovery, collateralization, and mitigation of power supply billing risk. Ensures strict organizational compliance with appropriate accounting principles and applicable federal and state regulations.

ESSENTIAL DUTIES AND RESPONSIBILITIES including the following (other duties as assigned):

- **Accounting and Regulatory Compliance**: Directs all accounting policies and procedures to ensure strict compliance with Generally Accepted Accounting Principles (GAAP), American Institute of Certified Public Accountants (AICPA) guidelines, Rural Utilities Service (RUS) Uniform System of Accounts, Federal Energy Regulatory Commission (FERC) guidelines, and relevant state/federal regulatory requirements.
- **Financial Planning and Forecasting:** Directs the preparation of annual operating budgets, capital investment budgets, long-range financial forecasts, and equity management plans. Conducts monthly and quarterly budget-to-actual variance analyses and presents strategic evaluations to executive leadership.
- **Capital and Debt Portfolio Management:** Manages the Cooperative's long-term debt and short-term credit facilities. Prepares financing applications and compliance reporting required by RUS, CoBank, CFC, and commercial lending and banking partners. Continuously monitors interest rate trends and capital markets to recommend optimal debt-structure strategies.
- **Subsidiary Financial Management:** Directs complete accounting, tax estimation, bank reconciliations, and cost-allocation frameworks for CGEMC subsidiaries. Ensures full compliance with the Georgia Public Service Commission (PSC) regulations for natural gas marketing and other regulated commercial ventures.
- **Departmental Leadership**: Directs and mentors the Finance and Accounting department employees, maximizing operational accuracy and supporting professional growth.
- **Cash Management and Treasury Operations**: Oversees corporate treasury functions, daily liquidity, credit facilities, and investment portfolios to maximize return on funds while preserving principal and liquidity.
- **Internal Controls and Audit Management:** Establishes and enforces robust internal controls, auditing procedures, and segregation of duties to prevent fraud, protect corporate assets, and manage risk.
- **Patronage Capital Administration**: Manages patronage capital accounting, general and special retirements, equity allocations, and estate distributions as authorized by the Board of Directors and President/CEO.

- **Large-Load Financial Oversight**: Oversees financial risk management, cash flow mechanics, and accounting for large-load members. Manages dedicated escrow accounts, collateral, letter-of-credit requirements, capital improvement prepayments, and specialized power supply settlement/invoicing.
- **Grants and Infrastructure Funding**: Directs financial modeling, cost tracking, and compliance reporting required for local, state, and federal grants, FEMA disaster reimbursements, and infrastructure initiatives.
- **Plant and Work Order Accounting**: Monitors work order true-ups, labor rates, overhead allocations, and asset depreciation schedules to guarantee accurate plant records.
- **Safety and Corporate Policy:** Adheres to and enforces CGEMC safety protocols, OSHA standards, and corporate policies regarding Equal Employment Opportunity (EEO) and non-discrimination.

Performs other functions and responsibilities as assigned.

SUPERVISORY RESPONSIBILITIES:

DIRECTS: Payables Accountant
Work Order Accountant
Cost Accountant
Lead Accountant

Carries out supervisory responsibilities in accordance with CGEMC's policies and applicable laws. Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding, coaching, disciplining, and terminating employees; addressing complaints; and resolving staff concerns.

QUALIFICATIONS REQUIREMENTS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION & EXPERIENCE:

- Required: Bachelor's degree in accounting or finance, with ten (10 or more years of progressive financial and accounting leadership experience. Certified Public Accountant (CPA) credential.
- Preferred: Master of Business Administration (MBA), Master of Finance, or MBA in Accounting.
- Industry Experience: Extensive background in utility accounting (RUS Uniform System of Accounts/FERC), familiarity with utility software such as

NISC/Meridian/UPN, large load cash flow management, utility loan procedures, and Georgia PSC subsidiary reporting.

LANGUAGE SKILLS:
Ability to read and interpret documents such as RUS accounting, loan documents, and spreadsheets.

MATHEMATICAL SKILLS:
Must possess knowledge of sound accounting and financing principles, as applied to work that is analytical, evaluative, and advisory in nature. A thorough knowledge of data processing accounting procedures and spreadsheet applications is required. Must have the ability to analyze and project cash flows with a thorough understanding.

REASONING ABILITY:
Tactful communication with staff, management, and directors both verbally and through written reports is required. High moral integrity, mental alertness, and the ability to work well with others required. Professionally deal with confidential material.

CERTIFICATES, LICENSE, REGISTRATIONS:
Valid Georgia driver's license.

OTHER SKILLS AND ABILITIES:
Excellent communication skills required. Ability to communicate effectively and efficiently, both orally and in writing, with a diverse group of people and personalities; requires a high level of interpersonal skills. Uncompromised moral integrity, strong analytical problem-solving abilities, and professional discretion when handling highly sensitive and confidential data.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is required to stand, walk, stoop, kneel, crouch, and manipulate (lift, carry, move) light to medium weights of 10-25 pounds. Requires good hand-eye coordination, arm, hand, and finger dexterity, including the ability to grasp, and visual acuity to use a keyboard, operate equipment and read information. The employee is required to sit, reach with hands and arms, talk, and hear.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee regularly works in inside office conditions.

The noise level in the work environment is usually moderate.

Will be randomly tested for drugs and alcohol.

Must be willing to work after hours in emergency situations or as required. Must maintain a residence within an acceptable geographic proximity to the CGEMC headquarters. Must be accessible via prompt communication methods such as phone, text, and email.