

POSITION PROFILE

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| POSITION: Accounting Manager | DEPARTMENT: Accounting |
| CUSTOMARY WORK HOURS: 8:00 a.m. to 4:30 p.m. | |
| CUSTOMARY WORK DAYS: Monday – Friday | |
| SALARY GRADE: Salaried | STATUS: Exempt |
| REPORTS TO: Financial Director | |

POSITION SUMMARY

The Accounting Manager is accountable for all phases of general accounting for Ponderosa Telephone, Table Top Telephone, Ponderosa Cablevision, Ponderosa Communications and its affiliate companies. Position is also responsible for daily cash management, filing of all required accounting reports, and various other accounting duties as required. Requires the ability to manage multiple projects on a continuous basis. Responsibilities also include the direct supervision of the GL Accountants, Jr. Accountant, and Accounting Staff Assistant positions. Access to highly sensitive documents, material and conversation requires strict confidentiality on the part of the Accounting Manager.

PRINCIPAL ACCOUNTABILITIES

DAILY

- Supervise and monitor the activities of the GL Accountants, Jr. Accountant, and Accounting Staff Assistants to ensure timely and accurate financial information is produced and other required work is completed accurately and on a timely basis
- Ensure that proper accounting principles, policies, and standards, including FCC Part 32, GAAP, RUS, Grant, Affiliated Transaction, and other regulatory or financial requirements, are followed by Accounting, other departments, and affiliate personnel responsible for providing Accounting with accurate information, reports, and required documentation
- Provide support and assistance to the GL Accountants in the performance of their duties
- Assist GL Accountant in the review and approval of Accounts Payable invoices, all journal entries, clearings, plant accounting closings, and depreciation
- Coordinates and provides direction as necessary to other department management to effectively manage processes involving accounting software, computerized time reporting, employee payroll and benefits, purchase orders, inventory control, work order closing, cash receipts, and monitors all other interactions with accounting department personnel as necessary
- Manage Company's cash reserves based on the short and long term cash requirements and makes account transfers as required
- Track investment and cash transactions for Ponderosa Telephone and affiliated companies and prepare required journal entries and monthly reports
- Proactive involvement in the Company's Safety Program, including compliance with all rules and regulations, and for continuously practicing safety while performing their duties

PERIODIC

- Review and approve, or prepare, General Ledger entries, including journal entries as required
- Ensure the timely and accurate preparation of all general ledger account reconciliations
- Verify accuracy of general ledger balances through reconciliation process and approve all reconciliations
- Produce timely and accurate financial statements, documents, and related information
- Approve tax reports and payments including, but not limited to, those related to payroll, sales, and income tax

- Review and approve all payments, transfers, tax liabilities, sick & vacation accruals, obligations, and transactions generated by Payroll System
- Review and verify accuracy of Continuing Property Records based on Plant Accounting closings and retirements
- Set up payments or transfers as necessary in BofA CashPro system.
- In cooperation with Financial Director, General Manager, and Managers, insure the timely preparation of annual budgets
- Prepare Monthly Results of Operations Report for Ponderosa Telephone, Table Top, and Cablevision on a timely basis, including the research and verification of budget variances
- Prepare accurate monthly budget comparison reports and provide to General Manager, Directors, and Managers, as required
- Coordinate and prepare for the annual audit and tax audit by proactively developing the necessary support documentation required by the auditors in advance of the actual audits
- In cooperation with Financial Director, work with auditors to verify the accuracy of all audit journal entries and the financial information included in the audit and review reports produced by auditors
- Timely prepare and/or distribute monthly Investment, Cash, and ROO reports and any other material necessary for monthly Board meetings
- Ensure the timely preparation and filing of financial related reports and filings
- Provide financial data to assist with the preparation of government and industry reports
- Prepare interim and annual evaluations of direct reports on a timely basis, including wage recommendations.
- Coordinate the archiving of accounting documents in compliance with the Company's policy
- List of principal accountabilities is not exhaustive and may be supplemented as necessary

KEY PERFORMANCE FACTORS

LEADERSHIP

- Expresses positive expectations of others
- Manages meetings well
- Keeps employees informed (e.g., gives relevant information; lets people affected by a decision know what is happening)
- Encourages group participation
- Promotes the effectiveness of the group through team assignments, cross-training, etc.
- Solicits and values input from employees
- Makes sure the practical needs of the group are met (e.g., resources, staffing, information)
- Surfaces conflict or takes action to address problems within the department
- Resolves employee issues in a calm, fair manner

DEVELOPING OTHERS

- Asks questions to develop the ability of others to think through problems
- Gives constructive feedback (e.g., explains what was done well and how to improve on tasks that were poorly executed)
- Accepts and supports others' views, recommendations or actions
- Gives others latitude to do a task in their own way, providing the opportunity to make and learn from mistakes
- Clearly defines parameters, but keeps direction flexible
- Arranges appropriate and helpful assignments to foster employees continual learning and growth (e.g., adds new responsibilities, delegates specific projects, assignments, or tasks to recognize and reward for development)

DISCIPLINED ACTION

- Takes action quickly to address present opportunities or problems
- Analyzes causes and determines the reasons for shortfalls or problems
- Develops action items to address problems

- Based on available facts and relevant information, acts quickly and decisively in a crisis situation (where the norm is to wait, “study,” or hope that problem will resolve itself)
- Thinks in “big picture” terms, taking action to minimize potential problems or risks, or capitalize on opportunities

FOCUSING PERFORMANCE

- Monitors and tracks departmental progress against departmental goals
- Involves employees in setting departmental and individual goals
- Clearly communicates performance expectations to employees
- Measures employee performance against clearly established standards and goals
- Makes sure group efforts remain on-track and are not diverted by competing priorities or interests
- Takes specific steps to resolve performance problems directly and constructively
- Provides direct feedback on performance to each employee
- Makes specific changes to work processes or applies “best practices” to improve individual or departmental performance

ORGANIZATIONAL COMMITMENT

- Respects the ways things are done in the organization and does what is expected (e.g., dresses appropriately, tires to fit in). Follows Company policies and procedures
- Respects and accepts what management sees as important
- Makes choices and sets priorities to meet Company’s needs
- Cooperates with others to achieve organizational/departmental objectives
- Publicly acts to fit the Company’s mission

DEPARTMENTAL MANAGEMENT

- Develops and manages strategic and tactical plans and departmental goals
- Establishes performance and quality standards for department
- Manages multiple tasks simultaneously by prioritizing activities, managing time efficiently, and delegating effectively
- Quickly responds to organizational or departmental needs
- Oversees resource use by planning and controlling budgets and matching existing needs (e.g., production, customer service) with resource requirements
- Monitors and ensures progress toward objectives without spending too much time on detail
- Adapts own approach as the requirements of a situation change (this includes accepting changes in one’s own organization or job requirements as needed)
- Manages human resources by setting appropriate staffing levels making good people/job matches, and monitoring work output. Makes staffing changes as needed to ensure departmental success

PHYSICAL REQUIREMENTS

- Possesses the ability to speak clearly and understandably and hear communications by telephone and in person
- Possesses fine and gross manipulation skills
- Possesses grasping and power grip abilities
- Must have good vision (with correction)
- Must be able to sit for prolonged periods of time
- Must have minimal ability to stand, sit, squat, bend, kneel, twist, crawl, reach, lift, balance, carry, push, and pull as required for light duties of standard office clerical positions
- Must be able to lift 20lb. maximum with frequent lifting and/or carrying objects weighting up to 10lb.

QUALIFICATIONS

EDUCATIONAL REQUIREMENTS

- Bachelor degree, emphasis in accounting
- CPA or CMA certification desirable

TECHNICAL REQUIREMENTS

- Conceptual and practical understanding of all phases of general accounting
- Proficient in the use of computerized accounting with an emphasis on Microsoft Office products
- Knowledge and proficiency in NISC IVUE accounting software desirable
- Knowledge of RUS accounting practices and plant units desirable
- Experience with work order and financial systems
- Experience in telephony, including with FCC Part 32 accounting rules, desirable
- Management and supervisory experience necessary
- Possesses and maintains a valid and unrestricted class "C" driver's license, with driving records that provides insurability under the Company's vehicle insurance carrier and within the guidelines of the Company

WORK EXPERIENCE

- 5+ years in accounting, preferably in telephony
- 3 years supervisory responsibilities

ENVIRONMENTAL CONDITIONS

GENERAL OFFICE CONDITIONS

Exposure to an air-conditioned/heated office environment with exposure to low noise levels from office equipment and voices. No exposure to notable hazards or unusual atmospheric conditions

THIS POSITION PROFILE DOES NOT PROMISE OR IMPLY THAT THE ACCOUNTABILITIES LISTED ARE THE ONLY DUTIES TO BE PERFORMED OR THAT THE POSITION MY NOT CHANGE, OR BE ELIMINATED. JOB TASKS AND RESPONSIBILITIES ARE NOT EXHAUSTIVE AND MAY BE SUPPLEMENTED AS NECESSARY. THE REQUIREMENTS FOR THE POSITION ARE REPRESENTATIVE OF THE KNOWLEDGE, SKILL AND/OR ABILITY TO PERFORM DUTIES OF THE JOB. JOB TASKS AND RESPONSIBILITIES MAY BE ALTERED AT ANY TIME, WITH OR WITHOUT WRITTEN NOTICE. IN NO WAY DOES THIS DOCUMENT ALTER THE AT-WILL STATUS OF THE PONDEROSA TELEPHONE CO.

| APPROVALS | |
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| DEPARTMENT DIRECTOR: | DATE: |
| HUMAN RESOURCES MANAGER: | DATE: |