STATE OF CALIFORNIA
DEPARTMENT OF FOOD AND AGRICULTURE
HUMAN RESOURCES BRANCH
DUTY STATEMENT
SO-92 (Est. 12/2025)

☐	**Current**
☒	**Proposed**

Classification / Working Title Analyst III / Financial Analyst	**Employee Name**
Position Number 014-800-5402-001	**Supervisor Name / Classification** Mike Francesconi / Branch Chief
Division / Branch / Unit Marketing / Fairs & Expositions	**Effective Date**
Collective Bargaining Unit Identifier (CBID) R01	**Work Week Group (WWG)** 2
Tenure Permanent	**Timebase** Full time
Physical CDFA Headquarters Location 1220 N Street, Sacramento, CA 95814	**Division / Program Hyperlink** https://www.cdfa.ca.gov/FairsAndExpositions/

As an employee of the California Department of Food and Agriculture (CDFA), we are stewards of public resources, we operate in a transparent, authentic, and ethical manner and are accountable for our actions. We expect true, open partnership with our colleagues within CDFA and with our partners outside of CDFA. We demonstrate courtesy, dignity, compassion, and consideration in every interaction. Together, we strive to create a workplace and implement programs that promote diversity, equity, belonging, and accessibility. We base our vision for the future and our everyday decisions on fair, objective measures and cutting-edge science.

Division / Branch / DAA Information:
The Fairs and Expositions Branch (F&E) is charged with providing broad fiscal and policy oversight of the network of California fairs, including fund administration responsibilities to ensure public accountability and the best use of available funding. The network consists of 77 separate business entities across California, governed by a gubernatorial-appointed Board of Directors. The network includes 52 District Agricultural Associations (DAAs), 22 County Fairs, two Citrus Fruit Fairs, and the California Exposition and State Fair. The network has over 600 board members and over 500 permanent employees, spans more than 6,800 acres, and generated $3.1 billion in economic activity in 2012.

Position Identification:
Under general direction of the Branch Chief, the Analyst III serves as the lead person and technical expert performing the more complex and unique technical and professional accounting activities where an error could be material to the organization and the network of California fairs. The incumbent acts as the subject matter expert for executive management on the development and implementation of fiscal policies affecting the network of California fairs. The incumbent performs highly complex research, analysis, and explanations of technical aspects and applications of Generally Accepted Accounting Principles (GAAP) and financial reporting requirements mandated by the Governmental Accounting Standards Board (GASB). The incumbent is also responsible for designing and implementing approaches and controls to address requirements of financial reporting and accounting standards that are unique to the network of California fairs.

Special Requirements:

☒ Conflict of Interest Filer (Form 700)

☐ Medical Clearance

☐ License / Certificate Required

☐ Bilingual: Pass a State written and/or verbal proficiency exam in _____

☐ California Driver's License

☐ Travel Required over 10% - Employer Pull Notice (EPN) Required

☒ Field Work: __5__%

☐ Other (Specify): _____

☒ Telework (TW) Eligible: The amount of telework is at the discretion of the CDFA. It is based on the current TW policy and is subject to change.

Essential Functions:

45%	**Fiscal Oversight/ Technical Expert on Fairground-Specific Financial Reporting Requirements** • Provide oversight of annual financial reporting requirements for the 77 California fairs. • Serve as the technical expert on fiscal and financial reporting-related issues. • Develop policy and procedures related to financial reporting. • Analyze and implement GAAP as needed for fairground reporting requirements. Collaborate with CDFA Budgets/Administration and other State stakeholders such as State Controller's Office (SCO)/California Public Employees' Retirement System (CalPERS) to implement GAAP requirements for fairground reporting. • Independently gather and consolidate year-end financial data and accrual information from each DAA in the network of California Fairs. Analyze, evaluate, correct, and report the DAA's aggregated annual year-end financial information, in conformance with GAAP, to SCO for inclusion in the Annual Comprehensive Financial Report (ACFR). • Analyze, interpret, evaluate, and communicate Governmental Accounting Standards Board (GASB) pronouncements in relation to GAAP. • Work with the SCO to review, correct, and provide the DAAs with figures pertaining to GASB requirements, e.g., pension liability reporting (GASB 68) and reporting liability for postemployment benefits other than pensions (Other Post- Employment Benefits OPEB/GASB 75). • Calculate proportionate share of pension liability and OPEB liability for the DAAs on an annual basis, and work with fairgrounds and the SCO on related reconciliation issues. • Gather, analyze, evaluate, and interpret information from the annual Actuarial Valuation report and the individual reported payroll system at CalPERS throughout the calendar year to distribute, collect, and compile required data. • Develop training materials and worksheets to assist the DAAs with entering their respective pension and OPEB liability information into their accounting system. • Collect figures for the DAAs' employer share of pension premiums to verify accuracy of GASB 68 reporting requirements. Report these figures to control agencies and provide them to each fairground. • Collaborate with CDFA Administration, Budgets, Legal, Human Resources, and Audits in collecting mid-year reporting requirements for the DAAs, such as accounts held outside the State Treasury. • Assess and revise F&E's Accounting Procedures Manual (APM) for fairgrounds using the accrual basis of accounting to meet changing operational and financial reporting needs. Actively participate with effective communication in decision and policy-making sessions with F&E management. • Develop and implement new or revised fiscal procedures in training materials.
25%	**Fiscal Oversight and Compliance / Statement of Operations (STOP)** • Ensure compliance of fairgrounds with the completion of the annual Statement of Operations (STOP). • Establish and maintain liaison with fairgrounds to provide ongoing consultation regarding STOP preparation, allocation of funding, and the application of accounting policies and procedures in accordance with GAAP.

	• Develop and implement training programs to ensure compliance with STOP reporting requirements. • Formulate procedures for fairgrounds to adhere to GAAP as needed for reporting requirements. • Evaluate, analyze, and communicate GASB pronouncements in relation to GAAP with fairgrounds. • Collect and review the STOP from each fairground to ensure GAAP compliance on submitted financial information. Coordinate with the fairgrounds to correct errors or obtain missing information. • Create, using publication software, and publish the annual STOP publication. This publication contains financial information comparing the 77 fairs within the network of California Fairs. • Continually update annual STOP template to be in conformance with current GAAP standards. • Develop and implement new or revised STOP fiscal procedures in guideline documents. Train appropriate staff as needed on new procedures. • Conduct analytical studies on financial reports based on fairground budgets, STOPs, and general financial data to identify financial trends and possible ways of using accounting data for F&E management and industry purposes. Compare the current year's financial trends to previous accounting periods for fairgrounds and research complex accounting issues. • Collaborate with fairground personnel on fairground fiscal policies and procedures such as consultation and training regarding STOP preparation and the application of established accounting policies and procedures. • Assist individual fairgrounds with solving complex accounting questions, developing training materials, diagnosing accounting problems, and providing recommendations to remedy financial questions. • Schedule and participate in meetings between F&E and fairground management regarding details of STOPs. • Perform special projects as needed related to all reporting requirements of fairgrounds.
15%	**Fairground/General Program Support** • Serve in an advisory capacity to Network of California fairs and F&E management in relation to fairgrounds' operational and financial issues. • Work with fairground accounting staff and Chief Executive Officer to help develop annual fairground budgets. This may involve traveling to a fairground site. • Collect fiscal documents (audits, budgets, financial statements, etc.) from the fairground industry to meet the requirements from each fairground for F&E's state allocation program. Work with Financial Services to disburse funds when requirements are met. • Monitor progress and follow through on key project deliverables. • Establish and maintain liaison with fairgrounds to provide consultation and training regarding budget preparation. • Responsible for outreach development programs that include, but are not limited to, research, best practices, and training information for various fairground program areas. • Participate in policy development meetings with F&E management to form program objectives and priorities. • Research fairground industry topics to effectively develop the criteria for

	operational and fiscal assistance. • Provide feedback to F&E management via written reports and recommendations to the Chief of F&E. • Interface with other departmental units to accomplish global outreach objectives. • Create purchase orders and process invoices to ensure that goods and services are properly authorized, procured, received, and paid for in accordance with established fiscal policies and procedures.
10%	**F&E Budget Development** • Prepare F&E's monthly FI$CAL reconciliations. Identify and research variances and advise F&E management of findings. • Monitor and perform multi-year forecasts for the F&E fund necessary to evaluate current and projected funding levels, anticipate future expenditure, and ensure sufficient resources are available to meet ongoing and long-term operational needs. • Work with other CDFA departmental units to investigate and correct discrepancies. • Prepare baseline budgets and prepare budget revisions/projections. • Provide budget information, instruction, and assistance to department staff and make recommendations on budget matters to F&E management. • Prepare budget change proposals to ensure that funding allocations accurately reflect current program needs, operational priorities, and changes in expenditures. • Prepare and process transfers of budget allotments to ensure that funds are appropriately allocated to meet changing program needs, operational priorities, and expenditure requirements. • Analyze current fiscal trends and make recommendations to F&E. • Implement changes to statewide budget process for fairgrounds based upon recommendations following trend analysis. • Actively participate in decision and policy-making sessions with management and develop fiscal policies.
Non-Essential/Marginal Functions:	
5%	• Other related duties as assigned.

Desirable Qualifications:

- Accounting background; associate’s degree or higher in accounting
- Knowledge and experience with Generally Accepted Accounting Principles (GAAP)

Work Environment and Equipment Used:

The duties of this job are conducted 95% of the time indoors and in the field or other locations 5% of the time. The employee's workstation is in the office and includes standard office equipment: a desk, chair, bookcase, and computer.

Employee Certification

This duty statement reflects the typical duties of the essential functions described for the position. It is not considered an all-inclusive list of work requirements. I have read and discussed the duties of this position with my supervisor and understand I may perform other duties as assigned, including but not limited to, work in other functional areas to cover absences, peak work periods, or balance workload.

I certify I possess qualifications, including but not limited to, integrity, initiative, dependability, good judgement, and the ability to work cooperatively with others. Additionally, I am able to perform the assigned duties with or without reasonable accommodation. Should I have any concerns about performing the assigned duties, I will discuss them with the hiring manager who will provide the required information for the Office of Civil Rights.

I have read the duty statement and discussed the duties with my supervisor.

Employee Name (Print)	**Signature**	**Date**
Supervisor Statement: I have discussed the duties outlined in the duty statement and provided a copy to the employee.		
Supervisor Name (Print)	**Signature**	**Date**

CC: Employee
Official Personnel File
Supervisor's Drop File