



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:

This position is:

- Classified
Unclassified
Executive Service
Mgmt Svc - Supervisory
Mgmt Svc - Managerial
Mgmt Svc - Confidential

Agency: Agriculture

Facility: Salem Office

New Revised

SECTION 1. POSITION INFORMATION

Form fields for position information including Classification Title, Effective Date, Working Title, Section Title, Employee Name, Work Location, Supervisor Name, Position, FLSA, and Eligible for Overtime.

SECTION 2. PROGRAM AND POSITION INFORMATION

a. Describe the program in which this position exists. Include program purpose, who's affected, size, and scope. Include relationship to agency mission.

The Oregon Department of Agriculture's (ODA) mission to protect, promote, and prosper by safeguarding Oregon's agriculture, natural resources, working lands, economies, and communities through assistance, compliance, and market support.

ODA unifies 38 programs operationalized by a \$190 million budget with 523 employees located across Oregon. ODA serves over 35,000 farms, an economic value of over \$16 billion, and 225+ commodities diversly grown for local and international markets.

Financial Services's eleven permanent positions provide financial and budgetary services for the agency, supporting all ODA programs and serving a broad range of ODA clients, customers, and licensees.

b. Describe the primary purpose of this position, and how it functions within this program. Complete this statement. The primary purpose of this position is to:

The purpose of this position is to perform accounting processes related to Article XI-Q bonds. The position is responsible for related activities: bond issuance, project disbursements, and debt service payments. This position records and reconciles capital asset and capital outlay related transactions including depreciation, acquisitions, dispositions, and transfers. The position prepares year-end reporting and preparation of the Annual Comprehensive Financial Report (ACFR) questionnaire, notes, and disclosures.

SECTION 3. DESCRIPTION OF DUTIES

List the major duties of the position. State the percentage of time for each duty. Mark “N” for new duties, “R” for revised duties or “NC” for no change in duties. Indicate whether the duty is an “Essential” (E) or “Non-Essential” (NE) function.

% of Time	N/R/NC	E/NE	DUTIES
90%	N	E	<p>Bond issuance accounting: Reconciles bond proceeds deposit in the Statewide Financial Management Application (SFMA) for agency to receive cash once a bond sale closes. Records bond deposit, underwriter’s discount, bond liability and processes DAS cost of issuance invoices and forwards to Accounts Payable for payment.</p> <p>Debt refunding: Prepares debt refunding documentation and records refunding transactions in SFMA as outlined in the Oregon Accounting Manual (OAM). Reconciles General Ledger (GL) accounts related to the debt, amortizes related debt accounts for old debt, verifies balances in amortized GL accounts, and calculates percentage of refunded debt. In SFMA, records liability for refunding debt, removes old (refunded) debt, and records the deferred gain/loss on refunding.</p> <p>Accounting for project costs: Records interest earned on bond sale proceeds in SFMA monthly and track for arbitrage reporting purposes. Track project expenditures against Legislatively Approved appropriation.</p> <p>Bond disbursements: Submits disbursement request form, invoice summary form, invoice copies, and supporting documentation to Department of Administrative Services (DAS) Capital Finance Coordinator at least monthly for bond disbursements. Works with DAS on any questions during the process, draws down bond proceeds upon DAS approval, and record transactions in SFMA.</p> <p>Project completion activities: Submits completion certificate within 30 days of project completion or when all proceeds have been used to DAS Capital Finance Section Analyst. Works with DAS, Bond Counsel, and Legislative Fiscal Office to determine best lawful use of any excess unspent proceeds at project completion and transfers</p>

			<p>funds to applicable treasury account, or sets up a new treasury account as determined while working with DAS. Coordinates with DAS Statewide Accounting & Reporting Services (SARS) Analyst to close treasury accounts once all funds have been used or transferred. Submits fund allocation report within 18 months of project completion to DAS.</p> <p>Debt service payments: Reviews debt service excel spreadsheet from DAS every six months and works with Capital Finance on any adjustments. Reviews projects and amounts due, appropriations, D23 funds, PCAs, Debt service fund sources, allotments, and credits working with Chief Information Officer, Lead Accountant, and Statewide Audit and Budget Reporting (SABR) Coordinator as needed. Reviews subsequent DAS generated invoice and forwards to Accounts Payable to process payment to DAS within 15 calendar days.</p> <p>Closing debt service accounts: Works with Treasury to post final interest, receives funds into SFMA, make dept service payments, works with DAS to close accounts and inactivate D23 funds, and coordinates with DAS Capital Finance on any residual interest.</p> <p>Fiscal year-end entries and disclosures: Records entries in SFMA and disclose several items for inclusion in State's Annual Comprehensive Financial Report (ACFR). Makes required debt-related year-end entries in SFMA. Prepares required debt-related year-end disclosures and submits to DAS by deadlines. Works with DAS SARS analyst on related requirements.</p>
5%	N	E	<p>Financial Reporting: Prepares financial reports from the accounting system data warehouse, researches information and compiles special fiscal reports for presentation to agency leadership, legislative committees, Chief Information Officer, as needed.</p>
5%	N	E	<p>Other duties as assigned.</p>

SECTION 4. WORKING CONDITIONS

Describe any on-going working conditions. Include any physical, sensory, and environmental demands. State the frequency of exposure to these conditions.

General office environment. Extensive daily computer use and desk work, which includes repetitive hand movement. Working with confidential and sensitive information. Must be able to work independently, as well as in a team environment. Must be able to perform job duties accurately and within time constraints. May include some in-state travel. The position is eligible for hybrid/remote work. The duties may be performed remotely as well as the office in Salem. The ability to report to Salem is required when business or operational needs are dependent on onsite activities (may be required to work on site in Salem during training timeframe.)

SECTION 5. GUIDELINES

a. List any established guidelines used in this position, such as state or federal laws or regulations, policies, manuals, or desk procedures.

Oregon Revised Statutes
Oregon Administrative Rules
Oregon Accounting Manual
Federal Financial Assistance Regulations
GAAP (Generally Accepted Accounting Principles)
Collective Bargaining Agreement
Agency Policies and procedures
DAS Capital Budgeting Instructions

b. How are these guidelines used?

The work performed must comply with these guidelines so as not to contradict statute, administrative rule, policy or government accounting principles.

SECTION 6. WORK CONTACTS

With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?

Who Contacted	How	Purpose	How Often?
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>			
Agency Director, Assistant Directors, Agency Chief Information Officer	Person/phone/email	Discuss / resolve issues	Weekly
Agency personnel	Person/phone/email	Discuss / resolve issues	Weekly
Other state agencies	Person/phone/email	Discuss / resolve issues	As necessary

SECTION 7. POSITION RELATED DECISION MAKING

Describe the typical decisions of this position. Explain the direct effect of these decisions.

This position makes daily decisions regarding transaction coding, adjusting entries needed, and the validity of payments. Decisions affect the accuracy and legality of agency accounting records and transactions. Position analyzes, researches and makes decisions regarding preparation of financial statements and other schedules; as well as preparation of federal reports. If problems are not resolved in a timely manner, financial statements, Statewide Financial Reporting, and other reports may be misstated. If reports are not prepared and submitted timely, the agency will be out of compliance with state and federal reporting requirements.

Analyzes conceptual flow of data and SFMA transactions in order to create internal accounting management systems.

Effectively plan, prioritize, and use good judgment to ensure timely and accurate results are achieved.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
Budget and Fiscal Manager 2	0139220	Reviews via Teams / in-person / phone / email	as needed	to assure deadlines have been met and there has not been any miscommunication
Accountant 3	0533510	Confers with via Teams / in-person / phone / email	as needed	to assure deadlines have been met and there has not been any miscommunication
State and/or Federal Auditors		Audits and reviews via Teams / in-person / phone / email	as needed	for conformance to standards

Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".

SECTION 9. OVERSIGHT FUNCTIONS

THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY

a. How many employees are directly supervised by this position? 0

How many employees are supervised through a subordinate supervisor? 0

b. Which of the following activities does this position do?

- | | |
|--|---|
| <input type="checkbox"/> Plan work | <input type="checkbox"/> Coordinates schedules |
| <input type="checkbox"/> Assigns work | <input type="checkbox"/> Hires and discharges |
| <input type="checkbox"/> Approves work | <input type="checkbox"/> Recommends hiring |
| <input type="checkbox"/> Responds to grievances | <input type="checkbox"/> Gives input for performance evaluations |
| <input type="checkbox"/> Disciplines and rewards | <input type="checkbox"/> Prepares & signs performance evaluations |

SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION

ADDITIONAL REQUIREMENTS: List any knowledge and skills needed at time of hire that are not already required in the classification specification:

Thorough knowledge of governmental accounting principles, methods and audit standards; skill reviewing accounting transactions for conformance; skill preparing/interpreting financial statements, accounting reports; skill effectively working with program personnel, federal agencies, public entities. Knowledge of the operation of computer-based accounting system. Ability to perform detail work involving written or numerical data and to make independent determinations on basic accounting problems.

Work Environment: Demonstrates the ability to appropriately handle stress and interact with others, including co-workers, stakeholders, and the public.

Customer Service: Demonstrates and fosters an attitude of being open and friendly to agency customers.

Works to find ways to help customers solve problems. Educates customers on the values of required actions. Assists customers in complying with existing regulations and procedures, etc.

ODA is committed to diversity. Diversity efforts reinforce respectful treatment of others in the workplace. These efforts focus on identifying ways to work better together, reducing conflict by increasing understanding, improving collaboration, fostering teamwork, and increasing productivity and quality of services delivered by ODA. You are responsible to promote and foster a diverse and discrimination/harassment-free workplace; establish and maintain professional and collaborative working relationships with all contacts; contribute to a positive, respectful, and productive work environment.

Working in a team-oriented environment requires collaborative decision making and cooperative interactions among staff and management. This includes maintaining regular and punctual attendance; performing all duties in a safe manner; and complying with all policies and procedures.

BUDGET AUTHORITY: If this position has authority to commit agency operating money, indicate the following:

Operating Area	Biennial Amount (\$00000.00)	Fund Type
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>		

SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. Be sure the following information is shown on the chart for each position: classification title, classification number, salary range, employee name and position number.

SECTION 12. SIGNATURES

Employee Signature Date

Supervisor Signature Date

Appointing Authority Signature Date