



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

PUBLIC UTILITIES FINANCIAL ANALYST I

Job Number: 20001657

Job Code: 91420V250116

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 06/16/1982

Job Revised: 01/16/2025

Grade: 13 Salary (MIN - MID):

\$20,549-\$30,824 - Hourly

\$3,339.22-\$5,008.90 - 37.5 Hr. Monthly Salary

\$3,561.84-\$5,342.84 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months, except as provided in KRS 18A.111.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Under supervision, performs professional work in the analysis of public utilities' accounting and financial records and reports, rate design, cost of service, and tariff filings for the Public Service Commission. Prepares financial and accounting data to support recommendations for preparation to the Commission; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree in accounting, economics, finance, mathematics, statistics, engineering, business administration, or a related field.

EXPERIENCE, TRAINING, OR SKILLS:

NONE

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Certification as a Certified Public Accountant will substitute for the required education.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Under supervision, provides professional assistance in the analysis of financial data, accounting policies, alternative revenue allocation methods, and rate designs regarding utilities in their applications for rate increases. Under supervision, drafts orders stating and explaining the Commission's decisions on revenue allocation, rate design, cost of capital, financial, and accounting issues in utility filings. Provides professional assistance in the analysis and review of actual and projected financial statement of utilities. Aids in evaluating the methodology used by utilities to allocate costs to rate classes, develop billing analysis, and develop cost-of-service studies. Performs in house audits of utilities' annual reports or other filings, and makes recommendations for necessity of field audits, show cause investigations, and other investigatory work as required. Aids in the preparation and assembly of data supporting staff's recommendations for presentation to the Commission. Prepares draft inquiries and responses to inquiries regarding rates charged for a particular service period. Analyzes tariff filings to ensure compliance with Commission orders and regulations.

UNIQUE PHYSICAL REQUIREMENTS:

Any unique physical requirements necessary to perform the duties of a specific position will be listed on the individual position description, if applicable.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Work is performed in an office setting. Occasional travel may be required.

ADDITIONAL REQUIREMENTS:

Upon employment, employees in this job classification may be required to maintain a valid driver's license and may be required to drive a licensed vehicle. This status may be necessary for the length of time in this job classification. If this is necessary, it will be listed in the specific position description for the position at issue. Applicants and employees in this job classification may be required to submit to a drug- screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

The Commonwealth of Kentucky does not discriminate on the basis of race, color, sex, disability, age, national origin, religion, sexual orientation, gender identity or expression, pregnancy or related medical condition, marital or familial status, ancestry, political affiliation, genetic information, or veteran status in accordance with state and federal laws.