

# Kentucky Cities

## Compliance with Laws & Regulations Checklist

NOTE: THIS CHECKLIST DOES NOT CONTAIN THE COMPLETE SPECIFICS OF THE APPLICABLE KRS. READERS SHOULD CONSULT THE STATUTE FOR THE EXACT TECHNICAL REQUIREMENTS.

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#### KRS 91A.020 - Accounting Records

Requirement		W/P Reference	Completed By	Comments
1	Each city shall keep its accounting records and render financial reports to meet the following minimum requirements:			
a	Determine compliance with statutory provisions			
b	Determine fairly and with full disclosure the financial operations of constituent funds and account groups of the city in conformity with generally accepted governmental accounting principles.			
2	Municipal accounting systems shall be organized and operated on a fund basis.			

#### KRS 91A.030 - Annual Budget

Requirement		W/P Reference	Completed By	Comments
1	Each city shall operate under an annual budget ordinance adopted and administered in accordance with the provisions of this section. Notwithstanding any other provision of law, no city shall expend any moneys from any governmental or proprietary fund, except in accordance with a budget ordinance adopted pursuant to this section.			
2	Moneys held by a city as a trustee or agent for individual, private organizations, or other governmental units need not be included in the budget ordinance.			
3	If, in any fiscal year subsequent to a fiscal year in which a city has adopted a budget ordinance in accordance with this section, no budget ordinance is adopted, the budget ordinance of the previous fiscal year shall have full force and effect as if readopted.			
4	Budget ordinance shall cover one fiscal year.			
5	Preparation of the budget proposal is the responsibility of the executive authority of the city in cities operating pursuant to KRS Chapter 83, KRS 83A.130 or 83A.140 or the city manager in cities operating pursuant to KRS 83A.150.			
6	Budget proposal shall be prepared in the form and detail as is prescribed by ordinance.			

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Requirement		W/P Reference	Completed By	Comments
7	The budget proposal together with a budget message shall be submitted to the legislative body not later than thirty (30) days prior to the beginning of the fiscal year it covers. The budget message shall contain an explanation of the governmental goals fixed by the budget for the coming fiscal year; explain important features of the activities anticipated in the budget; set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels; and explain any major changes in fiscal policy			
8a	The legislative body shall adopt a budget ordinance making appropriations for the fiscal year in sums as the legislative body finds sufficient and proper, whether greater or less than the sums recommended in the budget proposal. The budget ordinance may be in any form that the legislative body finds most efficient in enabling it to make necessary fiscal policy decisions.			
8b	No budget ordinance shall be adopted which provides for appropriations to exceed revenues in any one (1) fiscal year in violation of Section 157 of the Kentucky Constitution.			
9	The full amount estimated to be required for debt service during the budget year shall be appropriated for all governmental fund types.			
10	The city legislative body may amend the budget ordinance after the ordinance's adoption, if the amended ordinance continues to satisfy the requirements of this section			
11	Administration and implementation of an adopted budget ordinance shall be the responsibility of the executive authority of the city. The responsibility shall include the preparation and submission to the legislative body of operating statements which shall include budgetary comparisons of each governmental fund for which an annual budget has been adopted. These reports shall be submitted not less than once every three (3) months in each fiscal year.			
12	To the extent practical, the system utilized in the administration and implementation of the adopted budget ordinance shall be consistent in form with the accounting system called for in KRS 91A.020.			

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Requirement		W/P Reference	Completed By	Comments
13	No city agency, or member, director, officer, or employee of a city agency, may bind the city in any way to any extent beyond the amount of money at that time appropriated for the purpose of the agency. All contracts, agreements, and obligations, express or implied, beyond existing appropriations are void; nor shall any city officer issues any bond, certificate, or warrant for the payment of money by the city in any way to any extent beyond the unexpended balance of any appropriation made for the purpose.			

#### KRS 91A.040 - Audits, publication

Requirement		W/P Reference	Completed By	Comments
a	(1) Excepted as provided in subsections (2) to (4) of this section, each city shall, after the close of the fiscal year, cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audit shall be completed by February 1 immediately following the fiscal year being audited. The city shall forward an electronic copy of the audit report to the Department for Local Government for information purposes no later than March 1 immediately following the fiscal year being audited.			
b	(2) In lieu of the annual audit requirements in subsection (1) of this section, a city with a population equal to or less than one thousand (1,000) based upon the most recent federal decennial census may elect to have an audit performed every other fiscal year in the following manner:			
	(a) After the close of the odd-numbered fiscal year, the city shall for that odd-numbered year cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audits shall be completed by February 1 immediately following the fiscal year to be audited. The city shall forward an electronic copy of the audit report to the Department for Local Government for information purposes by no later than March 1 immediately following the fiscal year being audited.			
	(b) After the close of each even-numbered fiscal year, the city shall not be required to complete an annual audit but shall forward an electronic copy of its financial statement prepared in accordance with KRS.424.220 to the Department for Local Government by no later than October 1 immediately following the close of the even-numbered fiscal year.			

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Requirement	W/P Reference	Completed By	Comments
c	(3) In lieu of the annual audit requirements in subsection (1) of this section, a city with a population of more than one thousand (1,000) but less than two thousand (2,000) based upon the most recent federal decennial census may elect to have an audit performed every other fiscal year to cover the two (2) fiscal years occurring since the prior audit in the following manner:		
	(a) After the close of each odd-numbered fiscal year, the city shall cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audit shall include both fiscal years since the prior audit and shall be completed by February 1 immediately following the fiscal years to be audited. The city shall forward an electronic copy of the audit report to the Department for Local Government for information purposes no later than March 1 immediately following the fiscal years being audited; and		
	(b) After the close of each even-numbered fiscal year, the city shall not be required to complete an annual audit but shall forward an electronic copy of its financial statement prepared in accordance with KRS.424.220 to the Department for Local Government by no later than October 1 immediately following the close of the even-numbered fiscal year.		
d	(4) Any city, which for any fiscal year receives and expends, from all sources and for all purposes, less than seventy-five thousand dollars (\$75,000), and which has no long-term debt, whether general obligation or revenue debt, shall not be required to audit each fund of the city for that particular fiscal year. Each city exempted in accordance with this subsection shall annually prepare a financial statement in accordance with KRS 424.220 and shall, not later than October 1, following the conclusion of the fiscal year forward one (1) electronic copy to the Department for Local Government for information purposes.		
	(5) If a city is required by another provision of law to audit its funds more frequently, or more stringently than is required by this section, the city shall also comply with the provisions of that law.		
	(6) The Department for Local Government shall, upon request, make available electronic copies of the audit reports and financial statements received by it under subsections (1) to (4) of this section to the Legislative Research Commission to be used for the purposes of KRS 6.955 to 6.975 or to the Audit of Public Accounts.		

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Requirement	W/P Reference	Completed By	Comments
(7) Each city required by this section to conduct an annual or biennial audit shall enter into a written contract with the selected auditor. The contract shall set forth all terms and conditions of the agreement which shall include but not be limited to requirements that:			
(a) The auditor shall be employed to examine the basic financial statements, which shall include the government-wide and fund financial statements;			
(b) The auditor shall include in the annual or biennial city audit report an examination of local government economic assistance funds granted to the city under KRS 42.450 to 42.495. The auditor shall include a certification with the biennial audit report that the funds were expended for the purpose intended;			
(c) All audit information be prepared in accordance with generally accepted governmental auditing standards which include tests of the accounting records and auditing procedures considered necessary in the circumstances. Where the audit is to cover the use of state or federal funds, appropriate state or federal guidelines shall be utilized;			
(d) The auditor shall prepare a typewritten or printed report embodying:			
(1) The basic financial statements and accompanying supplemental and required supplemental information;			
(2) The auditor's opinion on the basic financial statements or reasons why an opinion cannot be expressed; and,			
(3) Findings required to be reported as a result of the audit;			
(e) The completed audit and all accompanying documentation shall be presented to the city legislative body at a regular or special meeting; and			
(f) Any contract with a certified public accountant for an audit shall require the accountant to forward a copy of the audit report and management letters to the Auditor of Public Accounts upon request of the city or the Auditor of Public Accounts, and the Auditor of Public Accounts shall have the right to review the certified public accountant's work papers upon request.			

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Requirement	W/P Reference	Completed By	Comments
(8) A copy of an audit report which meets the requirements of this section shall be considered satisfactory and final in meeting any official request to a city for financial data, except for statutory or judicial requirements, or requirements of the Legislative Research Commission to carry out the purposes of KRS 6.955 to 6.975.			
(9) Each city shall, within thirty (30) days after the presentation of an audit to the city legislative body, publish an advertisement in accordance with KRS Chapter 424 containing:			
(a) The auditor's opinion letter;			
(b) The "Budgetary Comparison Schedules - Major Funds," which shall include the general fund and all major funds;			
(c) A statement that a copy of the complete audit report, including financial statements and supplemental information is on file at city hall and is available for public inspection during normal business hours;			
(d) A statement that any citizen may obtain from city hall a copy of the complete audit report, including financial statements and supplemental information, for his personal use;			
(e) A statement which notifies citizens requesting a personal copy of the city audit report that they will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$.25) per page; and,			
(f) A statement that copies of the financial statement prepared in accordance with KRS 424.220, when a financial statement is required by KRS 424.220, are available to the public at no cost at the business address of the officer responsible for preparation of the statement.			



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Requirement	W/P Reference	Completed By	Comments
<p>(10) Any resident of the city or owner of real property within the city may bring an action in the Circuit Court to enforce the provisions of this section. Any person who violates any provision of this section shall be fined not less than fifty dollars (\$50) nor more than five hundred dollars (\$500). In addition, any officer who fails to comply with any of the provisions of this section shall, for each failure, be subject to a forfeiture of not less than fifty dollars (\$50) nor more than five hundred dollars (\$500), in the discretion of the court, which may be recovered only once in a civil action brought by any resident of the city or owner of real property within the city. the costs of all proceedings, including a reasonable fee for the attorney of the resident or property owner bringing the action, shall be assessed against the unsuccessful party.</p>			
<p>(11) In the event of extenuating circumstances that prevent a city from completing and submitting a required audit or financial statement in compliance with the applicable deadlines in subsections (1) to (4) of this section, the city may submit a written request for an extension of time to the Department of Local Government on a form prescribed by the Department for Local Government. The Department for Local Government shall approve the request if it is submitted on or before the applicable deadline and, in the judgment of the Department for Local Government, the request is warranted by extenuating circumstances beyond the control of the city. Extensions granted under this subsection shall not exceed nine (9) months from the original due date of the audit or financial statement. if the Department for Local Government approves an extension for a city and the city fails to complete and submit the required audit or financial statement in compliance with that extended deadline, then the provisions of subsection (12) of this section shall apply.</p>			
<p>(12) If a city fails to complete an audit or financial statement and submit it to the Department for Local Government as required in subsections (1) to (4) and (11) of this section, the Department for Local Government shall notify the Finance and Administration Cabinet that the city has failed to comply with the audit requirements of this section, and that any funds in the possession of any agency, entity or branch of state government shall be withhold from the city until further notice. The Department for Local Government shall immediately notify the Finance and Administration Cabinet when the city complies with the requirements of subsections (1) to (4) and (11) of this section for all prior fiscal years it has failed to comply with the audit requirements of this section, and</p>			

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Requirement	W/P Reference	Completed By	Comments
	the Finance and Administration Cabinet shall direct the reinstatement of payments to the city, including any funds that were withhold due to the noncompliance.		
	(13) Within a reasonable time after the completion of a special audit or examination conducted pursuant to KRS 43.050, the Auditor shall bill the city for the actual expense of the audit or examination conducted. The actual expense shall include the hours of work performed on the audit or examination as well as reasonable associated costs. the bill submitted to the city shall include a statement of the hourly rate, total hours, and total costs for the entire audit or examination.		
3	The Department for Local Government shall make available to all cities assistance in meeting the requirements of KRS 91.010 to 91A.060, including the preparation and dissemination of model systems for accounting and budgeting, and other technical materials.		

#### KRS 91A.060 - Official Depositories

Requirement	W/P Reference	Completed By	Comments
1	(1) The executive authority shall designate as the city's official depositories one (1) or more banks, federally insured savings and loan companies or trust companies within the Commonwealth. The amount of funds on deposit in an official depository shall be fully insured by deposit insurance or collateralized in accordance with 12 U.S.C. sec. 1823, to the extent uninsured, by any obligations, including surety bonds permitted by KRS 41.240(4).		
2	(2) All receipts from any source of city money or money for which the city is responsible, which has not been otherwise invested or deposited in a manner authorized by law, shall be deposited in official depositories. All city funds shall be disbursed by written authorization approved by the executive authority which shall state the name of the person to whom funds are payable, the purpose of the payment and the fund out of which the funds are payable. Each authorization shall be numbered and recorded.		

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#### KRS 66.480 - Investment of public funds

Requirement	W/P Reference	Completed By	Comments
a (1) The governing body of a city, county, urban-county, charter county, school district (provided that its general procedure for action is approved by the Kentucky Board of Education), or other local governmental unit or political subdivision, may invest and reinvest money subject to its control and jurisdiction in:			
b (a) Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements, if delivery of these obligations subject to repurchase agreements is taken either directly or through an authorized custodian. These investments may be accomplished through repurchase agreements reached with sources including but not limited to national or state banks chartered in Kentucky.			
i (b) Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency, including but not limited to: <ol style="list-style-type: none"> <li>1. United States Treasury</li> <li>2. Export-Import Bank of the United States;</li> <li>3. Farmers Home Administration</li> <li>4. Government National Mortgage Corporation; and</li> <li>5. Merchant Marine bonds;</li> </ol>			
ii (c) Obligations of any corporation of the United States government, including but not limited to: <ol style="list-style-type: none"> <li>1. Federal Home Loan Mortgage Corporation;</li> <li>2. Federal Farm Credit Banks;</li> <li>3. Bank for Cooperatives;</li> <li>4. Federal Intermediate Credit Bank;</li> <li>5. Federal Land Banks;</li> <li>6. Federal Home Loan Banks;</li> <li>7. Federal National Mortgage Association; and</li> <li>8. Tennessee Valley Authority;</li> </ol>			
(d) Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution having a physical presence in Kentucky which are insured by the FDIC or similar entity or which are collateralized, to the extent uninsured, by any obligations, including surety bonds, permitted by KRS 41.240(4);			

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Requirement	W/P Reference	Completed By	Comments
(e) Uncollateralized certificates of deposit issued by any bank or savings and loan institution having a physical presence in Kentucky rated in one of the three highest categories by a competent rating agency;			
(f) Bankers' acceptances for banks rated in one of the three highest categories by a competent rating agency;			
(g) Commercial paper rated in the highest category by a competent rating agency;			
(h) Bonds or certificates of indebtedness of this state and of its agencies and instrumentalities;			
(i) Securities issued by a state or local government, or any instrumentality of agency thereof, in the United States, and rated in one of the three highest categories by a competent rating agency;			
(j) Shares of mutual funds and exchange traded funds, each of which shall have the following characteristics:			
1. The mutual fund shall be an open-end diversified investment company registered under the Federal Investment Company Act of 1940, as amended;			
2. The management company of the investment company shall have been in operation for at least 5 years;			
3. All of the securities in the mutual fund shall be eligible investments pursuant to this section;			
(k) Individual equity securities if the funds being invested are managed by a professional investment manager regulated by a federal regulatory agency. The individual equity securities shall be included within the Standard and Poor's 500 Index, and a single sector shall not exceed 25% of the equity allocation;			
(l) Individual high-quality corporate bonds that are managed by a professional investment manager that:			
1. Are issued, assumed, or guaranteed by a solvent institution created and existing under the laws of the United States;			
2. Have a standard maturity of no more than 10 years;			

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3. Are rated in the 3 highest rating categories by at least 2 competent credit rating agencies.			
(2) The investment authority provided by subsection (1) of this section shall be subject to the following limitations:			
(a) The amount of money invested at any time by a local government in any 1 of the categories of investments authorized by subsection (1)(e), (f), (g), (k), and (l) of this section shall not exceed 20% of the total amount invested by the local government.			
(b) The amount of money invested at any one time by a local government in the categories of investments authorized in subsection (1)(j), (k), and (l) of this section shall not, aggregately, exceed 40% of the total money invested;			
(c) No local government shall purchase any investment authorized by subsection (1) of this section on a margin basis or through the use of any similar leveraging technique; and			
<p>(d) At the time the investment is made, no more than 5% of the total amount of money invested by the local government shall be invested in any one issuer unless:</p> <ol style="list-style-type: none"> <li>1. The issuer is the United States government or an agency or instrumentality of the United States government, or an entity which has its obligations guaranteed by either the United States government or an entity, agency, or instrumentality of the United States government;</li> <li>2. The money is invested in a certificate of deposit or other interest-bearing accounts as authorized by subsection (1)(d) of this section;</li> <li>3. The money is invested in bonds or certificates of indebtedness of this state and its agencies and instrumentalities as authorized in subsection (1)(h) of this section; or</li> <li>4. The money is invested in securities issued by a state or local government, or any instrumentality or agency thereof, in the United States as authorized in subsection (1)(i) of this section.</li> </ol>			

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Requirement	W/P Reference	Completed By	Comments
c	(3) The governing body of every local government that invests or reinvests money subject to its control or jurisdiction according to the provisions of subsection (1) of this section shall adopt a written investment policy that shall govern the investment of funds by the local government. The written investment policy shall include by shall not be limited to the following:		
	(a) A designation of the officer or officers of the local government who are authorized to invest and oversee the investment of funds;		
	(b) A list of the permitted types of investments;		
	(c) Procedures designed to secure the local government's financial interest in the investments;		
	(d) Standards for written agreements pursuant to which investments are to be made;		
	(e) Procedures for monitoring, control, deposit, and retention of investments and collateral;		
	(f) Standards for the diversification of investments;		
	(g) Standards for the qualification of investment agents;		
	(h) Requirements for periodic reporting to the governing body on the status of invested funds.		
d	(5) The provisions of this section are not intended to impair the power of a city to hold funds in deposit accounts with banking institutions as otherwise authorized by law.		

#### KRS 41.240(4) - Securities Accepted as Collateral

Requirement	W/P Reference	Completed By	Comments
	Only the following securities and other obligations may be accepted by the State Treasurer as collateral under this section:		
a	(a) Bonds, notes, letters of credit, or other obligations of or issued or guaranteed by the United States, or those for which the credit of the United States is pledged for the payment of the principal and interest thereof, and any bonds, notes, debentures, letters of credit, or any other obligations issued or guaranteed by any federal governmental agency or instrumentality, presently, or in the future established by an Act of Congress, as amended or supplemented, from time to time, including, without limitations, the United States government corporations listed in KRS 66.480(1)(c)		

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Requirement	W/P Reference	Completed By	Comments
b (b) Obligations of the Commonwealth of Kentucky including revenue bonds issued by its statutory authorities, commissions, or agencies.			
c (c) Revenue bonds of Ky educational institutions of the Commonwealth of Kentucky as authorized by KRS 162.340-162.380.			
d Obligations of any city of the Commonwealth of Kentucky or any county, for the payment of principal and interest on which the full faith and of the issuing bond is pledged			
e School improvement bonds issued under KRS 162.080 to 162.100			
f (f) School building revenue bonds issued under KRS 162.120 to 162.300, provided that the issuance of such bonds is approved by the Kentucky Board of Education			
g Surety bonds issued by sureties rated in one (1) of the three (3) highest categories by a nationally recognized rating agency.			

#### KRS 64.710 – Payment of Expense Allowance

Requirement	W/P Reference	Completed By	Comments
No public officer or employee shall receive or be allowed or paid any lump sum expense allowance, or contingent fund for personal or official expenses, except where such allowance or fund either is expressly provided for by statute or is specifically appropriated by the General Assembly.			

#### KRS 54.140 – Payment of Purchase

Requirement	W/P Reference	Completed By	Comments
Purchase must be paid within 30 days of receipt of invoice unless the city and vendor otherwise contract. Amounts paid after 30 days shall include interest penalty of (1 %) of any amount approved and unpaid for each month delinquent. Exception is given when purchaser (city) has made written disapproval of improper performance or improper invoicing by the vendor or vendor's subcontractor.			

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#### KRS 82.082 - Power for Public Purpose

Requirement	W/P Reference	Completed By	Comments
a	City may exercise any power that is in furtherance of a public purpose		
b	Power is in conflict with a statute if it is expressly prohibited by a statute.		

#### KRS 91A.200 – Authority to Finance Improvements

Requirement	W/P Reference	Completed By	Comments
	A city may not finance any improvement through special assessments except pursuant to KRS 91 A.200 to 91 A.290, or other statutory authority.		

#### KRS 91A.220 – Special Assessments for Improvements

Requirement	W/P Reference	Completed By	Comments
a	City may finance the cost of an improvement in whole or in part by special assessments as provided in KRS 91 A.210 to 91 A.290.		
b	Cost of an improvement shall be apportioned equitably on a fair basis.		
c	City may provide for a lump sum or installment payment of assessments or for bond or other long-term financing.		

#### KRS 424.220 – Financial Statements

Requirement	W/P Reference	Completed By	Comments
a	Officers of a city, except 1st class, consolidated local government, second class, or officers of a city with a population equal to or greater than 20,000, whose duty it is to collect, receive, have the custody, control, or disbursement of funds collected from the public are required to prepare, at the expiration of each fiscal year, an itemized sworn statement of funds collected, received, held, or disbursed during the fiscal year unless he or she has complied with KRS 424.230.		
	The statement shall show the total amount of funds collected from each individual source and the total amount of funds disbursed to each individual payee. The list shall include only aggregate amounts to vendors exceeding \$1,000.		



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Requirement	W/P Reference	Completed By	Comments
Only the totals of amounts paid to each individual as salary or commission and public utility bills shall be shown. The amount of salaries paid to all nonelected county employees shall be shown as lump-sum expenditures by category, including but not limited to road department, jails, solid waste, public safety, and administrative personnel.			
The officer shall attach to the financial statement a certificate from an officer of the bank in which the funds have been deposited showing the balance of funds to the credit of the officer making the statement.			
b The officer shall, within 60 days after the close of the fiscal year, publish the statement in full in a newspaper qualified to publish for the city. Officer shall file a written or printed copy with proof of publication in the office of the county clerk of the county and with the Auditor of Public Accounts.			
A city that has not conducted an annual audit under the exceptions provided under KRS 91.A.040(2) and (3) may publish a legal display advertisement as described above.			

#### KRS 83A.085 - Duties of the City Clerk

Requirement	W/P Reference	Completed By	Comments
a Each city, except 1st class shall establish the office of city clerk.			
b The office of city clerk may be combined with any other nonelected city office.			
c The duties & responsibilities of city clerk include			
i Maintenance & safekeeping of permanent records			
ii Performance as "official custodian" pursuant to KRS 61.870 to 61.882			
iii Possession of the seal of the city			
iv Mail current city information data sheet to DLG by January 31 each year.			
v Performance of all other duties required by statute or ordinance			
vi DLG shall forward one copy of city data sheet to LRC when received.			

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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#### KRS 83A.030 – Organization: Mayor-Council Plan

Requirement	W/P Reference	Completed By	Comments
Cities organized under the mayor- council plan shall have a mayor and a legislative body composed of not less than 6 nor more than 12 members as prescribed by ordinance			

#### KRS 83A.130 - Mayor-Council Plan; Powers & Duties

Requirement	W/P Reference	Completed By	Comments
a Combined with KRS 83A.010 to 83A.120 this section governs <i>any city declared to be under the mayor-council plan by KRS 83A.020 or which has adopted the mayor-council plan pursuant to KRS 83A.160.</i>			
b City is governed by an elected executive and by an elected legislative body.			
c Executive authority of the city is vested in and exercised by the mayor.			
d Subject to disapproval of the council, the mayor shall promulgate procedures to insure orderly administration of the functions of city government and compliance with statute or ordinance.			
e Mayor presides at meetings of the council			
f All ordinances adopted by the council shall be submitted to the mayor who shall within 10 days either approve (by signature) or disapprove (return it to council with reasons for objections). <i>No ordinance shall take effect without the mayor's approval unless the mayor fails to return it to the legislative body within 10 days after receiving it or unless the council votes to override the mayor's veto by the affirmative vote of 1 more than a majority of the membership.</i>			
g Any delegation of the mayor's power, duties, or responsibilities to subordinate officers and employees shall be made by executive order.			
h All bonds, notes, contracts, and written obligations of the city shall be made and executed by the mayor or his agent.			
i Mayor shall be the appointing authority with power to appoint and remove all city employees, except as tenure and terms of employment are protected by statute, ordinance, or contract and except for employees of the council.			

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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Requirement	W/P Reference	Completed By	Comments
j	Mayor shall provide for the orderly continuation of the functions of city government at any time he is unable to attend <i>to the duties of his office by delegating responsibility</i> . Duties for presiding <i>at council meetings</i> , approving ordinances, or promulgating administrative procedures may only be delegated to an elected officer.		
k	Legislative authority of the city is vested in and exercised by the elected council. Meetings must be held at least once each month. Special provisions for special called meetings.		
l	Council establishes all appointive offices and duties of those offices by ordinance <i>and the codes, rules and regulations for the public health, safety, and welfare</i> .		
m	Council shall adopt ordinances that provide sufficient revenues and appropriate the funds of the city to provide for the orderly management of city resources.		
n	Council shall have the right to investigate all activities of city government.		

#### KRS 83A.140 – Commission Plan; Duties of mayor and commission

Requirement	W/P Reference	Completed By	Comments
a	Each city under this section shall be governed by an elected officer who shall be called mayor and by elected legislative body members who shall be called city commissioners, and which together shall be known as the city commission and by such other officers and employees as may be provided for by statute or city ordinance.		
b	All legislative, executive, and administrative authority of the city shall be vested in and exercised by the commission. <i>The commission shall supervise all city government departments and the conduct of all city officers and employees under its jurisdiction. The commission shall report to the public on the condition and needs of the city government as provided by ordinance, but not less than annually.</i>		
c	Mayor presides at all meetings of the commission and may vote in all proceedings.		

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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Requirement	W/P Reference	Completed By	Comments
d	Commission supervises all departments of city government and may require <i>any city officer or employee to submit</i> sworn statements regarding performance of <i>their official duties</i> .		
e	All administrative and service functions of the city shall be classified under departments created by ordinance. The commission assigns supervision over each department by designating a commission member at its first regular meeting in each year. The commission may delegate this responsibility to a city administrative officer.		
f	Regular commission meetings are held <i>at least</i> once a month.		
g	Commission establishes all appointive offices by ordinance. Commission adopts budget ordinance with sufficient revenue to operate city government. Commission shall promulgate procedures to insure orderly administration of <i>the functions of city government</i> .		

#### KRS 83A.150 – City manager plan; Powers and duties of mayor, board of commissioners and city manager

Requirement	W/P Reference	Completed By	Comments
a	City is governed by mayor and board of commissioners.		
b	All legislative and executive authority of the city shall be vested in and exercised by the board of commissioners. Mayor presides at all meetings and may vote.		
c	Regular meetings of the board of commissioners are held at least once each month.		
d	Board of commissioners <i>shall</i> establish by ordinance all appointive offices and defines duties and responsibilities. <i>Board by ordinance shall provide sufficient revenue to operate city government and shall appropriate the funds of a city budget which shall provide for the orderly management of city resources.</i>		
e	Board of commissioners may require sworn statements regarding performance of official duties.		
f	Board of commissioners creates the office of city manager <i>and sets qualifications for the office. The office of city manager has the following responsibilities:</i>		
i	Proper administration of all duties imposed upon him by ordinance		
ii	Recommending personnel actions		

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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Requirement	W/P Reference	Completed By	Comments
iii	Preparing the budget and submitting it to the board of commissioners and being responsible for its administration after adoption		
iv	Preparing annual <i>report on the finances</i> and administrative <i>activities of the year</i> .		
v	Keeping the board of commissioners advised of the financial condition and future needs of the city and making recommendations, as necessary.		
vi	Maintaining liaison with related units of local government <i>respecting</i> <del>on</del> interlocal contracting and joint activities.		
vii	Supervising all departments of city government		
viii	Performing other duties as required		
g	Board of commissioners appoints city manager and must approve termination. <i>City manager can be appointed for an indefinite term.</i>		
h	City manager is chief administrative officer. Subject to approval by the board of commissioners, develops administrative policies and procedures.		

#### KRS 92.330 – Authority for Taxes and Licenses

Requirement	W/P Reference	Completed By	Comments
	All taxes and licenses levied or imposed by cities of the home rule class shall be levied or imposed by ordinance. The purpose for which each tax is levied, or license fee imposed shall be specified in the ordinance, and the revenue therefrom shall be expended for no other purpose.		

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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#### KRS 424.260 - Bids

Requirement	W/P Reference	Completed By	Comments
<p>Contracts exceeding \$30,000 are subject to requirements for advertising for bids. Exceptions are allowed for:</p> <ul style="list-style-type: none"> <li>perishable meat, fish, and vegetables</li> <li>professional services</li> <li>transfer of property between governmental agencies (authorized in KRS 82.083(4)(a))</li> <li>purchase of wholesale electric power for resale to the ultimate customers of a municipal utility</li> <li>Emergency purchases</li> <li>Lower amounts in county administrative codes</li> <li>Emergency declaration can be challenged</li> </ul>			

#### KRS 83A.070 – Compensation

Requirement	W/P Reference	Completed By	Comments
a			
b			
c			
d			

#### KRS 83A.075 - Compensation limits for elected officials

Requirement	W/P Reference	Completed By	Comments
a			

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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Requirement	W/P Reference	Completed By	Comments
	<i>legislative body members shall be paid at a rate no greater than \$7,200 per annum.</i>		
b	Legislative body sets the <i>compensation of the officer at a rate no greater than that stipulated by DLG.</i>		

#### KRS 65.150 - Expenditures for liability or property insurance

Requirement	W/P Reference	Completed By	Comments
a	Cities may expend funds to insurance employees, officials and property against any liability or property damage arising out of performance of legal duties.		
b	County fee officials may expend funds for insurance.		
c	Local governments may organize insurance pools.		
d	Insurance pools are authorized to borrow funds and issue revenue bonds in accordance with KRS 65.270.		

#### KRS 65.944- Lease notification

Requirement	W/P Reference	Completed By	Comments
a	Leases in excess of \$100,000 require notification to the state local debt officer in writing.		
b	State local finance officer must approve leases in excess of \$500,000.		

#### KRS 83A.080 - Nonelective City Offices & Officers

Requirement	W/P Reference	Completed By	Comments
a	Nonelective offices are created by ordinance, including title, powers and duties, oath, bond, and compensation.		
b	All nonelected officers are appointed by the executive authority, with approval by legislative body. Officers may be removed by the executive authority at will.		

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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Requirement	W/P Reference	Completed By	Comments
c Cities may not create elected offices and may not change existing elected offices.			

#### KRS 65A.020 – Registration Requirements for Cities That Are SPGEs

Requirement	W/P Reference	Completed By	Comments
Cities that are SPGEs are required to register annually and pay their registration fee to the DLG via the SPGE website and submit required financial information including the most recently adopted budget, a comparison of budget to actual revenues and expenditures after year end, and audits or attestation engagement reports as provided in KRS 65A.030.			

#### KRS 65A.030 – Reporting Requirements for Cities That Are SPGEs

Requirement	W/P Reference	Completed By	Comments
Cities that are SPGEs are required to submit the results of their yearly (or every four years) audit or attestation.  If the higher of annual receipts from all sources or annual expenditures are \$500,000 or more, audits or attestations are required every year. If less, there are different requirements for every four years based on this threshold and a separate \$100,000 threshold.			

#### KRS 65A.040 – SPGEs; Consequences of Failure to Submit Requirements

Requirement	W/P Reference	Completed By	Comments
Failure to submit required information to DLG or submitting noncompliant information may result in withholding of funds, an audit or special examination, or action to enforce reporting requirements.			

#### KRS 65A.070 - Requirement to establish and follow a code of ethics.

Requirement	W/P Reference	Completed By	Comments
Establish and follow a code of ethics			



## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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#### KRS 65A.080 - Requirement to adopt and publish an annual budget.

Requirement	W/P Reference	Completed By	Comments
Adopt and publish an annual budget.			

#### KRS 91A.080 - Insurance Premium Tax

Requirement	W/P Reference	Completed By	Comments
a The reasonable collection fee retained by insurance company limited 15% of tax or 2% of premiums subject to tax, whichever is less.			
b Dept of Insurance establishes accounting and reporting procedures in administrative regulations.			
c License fees or taxes are due 30 days after the end of each calendar quarter. By March 31, each insurer furnishes an annual reconciliation.			
d Fee or tax does not apply to premiums received on group health insurance provided to state employees			

#### KRS 65.7703 - Short-Term Borrowing Act

Requirement	W/P Reference	Completed By	Comments
Cities may borrow moneys in anticipation of the receipt of current tax and/or revenue, subject to the limitations provided in KRS 65.7703 to 65.7721.			

#### KRS 65.7705 - Note maximums

Requirement	W/P Reference	Completed By	Comments
Notes issued in any year cannot exceed 75% of:			
a Taxes levied and pledged as security for notes			
b Revenues pledged as security for notes			
c Sum of taxes & revenues pledged as security for notes			

#### KRS 65.7707 – Note Maturity Date Requirement

Requirement	W/P Reference	Completed By	Comments
Notes must mature before the last day of the fiscal year.			

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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#### KRS 141.334 - Annual withholding statements

Requirement		W/P Reference	Completed By	Comments
a	Cities (as employers) are required to furnish withholding statements to employees by Jan 31.			
b	Revenue Cabinet prescribes the form for filing the annual statements.			
c	Revenue Cabinet can grant 30-day extension.			

#### KRS 83A.060 - Enactment of Ordinances

Requirement		W/P Reference	Completed By	Comments
a	Ordinance can only address one issue and the title must clearly state the subject.			
b	Ordinance must be introduced in writing with standard enactment clause. "Be it ordained by the City of _____"			
c	Cannot amend ordinances by reference to title only. Amending ordinance must reflect a "redline version" of original ordinance.			
d	Ordinance readings must be held on 2 separate days.			
e	Cities may adopt provisions of model codes by reference.			
f	Majority of legislative body constitutes a quorum and a vote of a majority of a quorum shall be sufficient to take action.			
g	With a two-thirds vote of the membership, legislative body can suspend rules for second reading. Emergency must be described in the ordinance and publication must occur within 10 days. Every action of the legislative body shall be made a part of the permanent city records. City shall keep official records of meetings, votes, and official actions.			
h	Every action of the legislative body shall be made a part of the permanent city records. City shall keep official records of meetings, notes, and official actions. All ordinances adopted in a city shall, at the end of each month, be indexed and maintained in the following manner:			
	(a) The city budget appropriations of money and tax levies shall be maintained and indexed so that each fiscal year is kept separate from other years.			

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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Requirement	W/P Reference	Completed By	Comments
(b) All other city ordinances shall be kept in the minute book or an ordinance book in the order adopted and indexed in a composite index or maintained in a code of ordinance.			
i Ordinance is not effective until published under rules of KRS 424.			
j City can impose additional requirements for adoption of ordinances, but not less restrictive than state statute.			
k Once every five years, city must compare local ordinances with state statutes and revise to eliminate inconsistencies.			
l Legislative body may adopt municipal orders, in writing, and only at official meetings.			
m Orders may be used for internal operating and functions, or to appoint/remove board of commissions members.			
n Ordinances and orders may be proved by the city clerk's signature. Printed copies of code of ordinances are sufficient for court document.			
o Legislative bodies are entitled to same immunities and protections allowed to members of the General Assembly.			

#### KRS 92.340 – Liability for Illegal Expenditure of Funds

Requirement	W/P Reference	Completed By	Comments
Liability for illegal expenditure of funds extends to officer, agent, or employee, who, by a refusal to act, could have prevented the expenditures and the members of the legislative body who voted for the expenditure. City attorney is required to prosecute, and criminal actions are not prohibited. Borrowings in violation of KRS 92.330 or 91A.030(13) are void, contract shall not be enforceable, city shall never assume the debt, and money paid under any such contract may be recovered back by the city.			

#### KRS 61.080 - Incompatible Offices

Requirement	W/P Reference	Completed By	Comments
a State officials cannot serve as local officials.			
b Elected county officials cannot serve in more than one office.			
c County official cannot serve as a city official.			

## Kentucky Cities

### Compliance with Laws & Regulations Checklist

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Requirement	W/P Reference	Completed By	Comments
d	City official cannot serve in more than one office.		
e	Certain state board members and local officials are incompatible with any other public office.		
f	Active militia members cannot hold civil offices		

#### KRS 58.180 - Public Properties Corporations

Requirement	W/P Reference	Completed By	Comments
a	Definition of public project		
b	Cities may create nonprofit corporation		
c	Title to public project reverts to city upon retirement of debt issued by corporation.		
d	City must exercise organizational control over corporation. City retains authority to revise corporate structure.		
e	Excess revenues not required to retire debt must be returned to city, including all other property acquired by the corporation.		
	if the governing body of such corporations shall consist solely and only of the following individuals:		
	(a) Public officials of the governmental agency as ex official member; or		
	(b) Persons appointed by the governmental agency or by the public officials of the governmental agency.		

#### KRS 91A.520 – Limitation on Cost of User Fees

Requirement	W/P Reference	Completed By	Comments
	User fees cannot generate surplus in excess of reasonable cost to provide public service.		

#### KRS 91A.530 - Special revenue accounts

Requirement	W/P Reference	Completed By	Comments
a	Local governments imposing user fees shall establish a special revenue account for each user fee.		

# Kentucky Cities

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Requirement		W/P Reference	Completed By	Comments
b	All user fees collected, and all disbursement of such fees shall be administered according to generally accepted principles of governmental accounting			

Checklist Reviewed By:

Review Date: