



City of Covington, Kentucky

Accounting Policies and Procedures Manual

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City of Covington, Kentucky

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I. Introduction

The purpose of this manual is to detail all relevant accounting policies and procedures currently being used by the City of Covington, KY. The City's Finance Department is responsible for the ongoing application, compliance and annual review of these procedures. The overarching purpose of this manual, and the procedures maintained within, are to ensure that the financial statements and actions of the City of Covington, conform to the generally accepted accounting principles in accordance with Governmental Accounting Standards Board Statement 34. The policies outlined herein will help ensure that the finances of the City are accurately, efficiency and transparently being managed and reported.

All City of Covington's staff with a role in management, or execution of fiscal and accounting operations, are expected to comply with the policies and procedures in this manual. These policies shall be reviewed annually and revised as needed by the staff and approved by the Finance Director.

II. Division of Responsibilities

The City of Covington operates under a City Manager form of government in accordance with KRS 83A.150. The following is a list of personnel who have fiscal and accounting responsibilities:

Mayor & Board of Commissioners

1. Approves ordinances.
2. Reviews and approves the annual budget.
3. Appoints members to various boards.
4. Approves the hiring, designation, termination and resignation of all full-time City employees.
5. Reviews annual and periodic financial statements and information.
6. Reviews City Manager's performance annually and establishes the salary for the position.
7. Establishes ad valorem tax rates and all fees, including waste fee and occupational license fees.
8. Only the Mayor has the authority to bind the City into contract. The Mayor signs all City contracts.

City Manager

1. Reports directly to the Board of Commissioners.
2. Carries out directives, via orders and ordinances, of the Board of Commissioners.
3. Develops short and long range planning for the City.
4. Responsible for capital improvement programs and day-to-day operations of the City.
5. Approves and recommends the award of bid, for consideration by the Mayor and Board of Commissioners, of goods or services, costing more than \$20,000.
6. Develops and presents a balanced budget to the Board of Commissioners and the public, on an annual basis.
7. Reviews and signs all issued checks, and/or approves check-signing procedures.
8. Reviews and approves all grant submissions.
9. Co-signatory for all bank accounts and checks.

Finance Director

1. Maintains managerial oversight of the City's entire financial portfolio and various accounting responsibilities.
2. Supervises and oversees the City's procurement processes, recommending and administering purchasing policies and procedures, and directing cost-saving measures.
3. Oversees the City's Accounts Payable and Accounts Receivable functionalities, including the application of appropriate policies and procedures, assigns or delegates authority to approve purchases costing more than \$100 and up to \$20,000, and the issuance of all City purchase orders in excess of \$100.
4. Monitors and manages all expenses to ensure the most effective use of City assets, oversees expense allocations.
5. Collaborates with the City Manager to develop an annual, balanced budget for all City funds, monitors ongoing compliance to the City budget.

6. Responsible for oversight of the City's payroll function, including reviewing of all relevant documentation, and oversight of relevant banking transactions.
7. Responsible for oversight of the City's Revenue division, including cash flow management, review of financial documentation and banking transactions when appropriate.
8. Maintains and directs the City's various investment, ensures investment portfolio and functions adhere to the City's *Investment Policy*.
9. Authorizes, or assigns authority to, review and approve all reimbursements and funding requests.
10. Monitors grant reporting and the appropriate release of temporarily restricted funds.
11. Monitors and makes recommendations for asset retirement and replacement.
12. Reviews, revises, and maintains adherence to all internal accounting controls and procedures.
13. Prepares and reviews City financial reports.
14. Reviews and approves all financial reports for the City.
15. Co-signatory for all bank accounts and checks.
16. Obtains services for and engages in annual financial audit.
17. Director of the City's Finance Department, and supervisor to all Finance Department personnel.

Accounts Payable Manager

1. Issues all payments on behalf of the City.
2. Approves invoices.
3. Maintains vendor database in City's accounting software.
4. Reconciles City Petty Cash accounts.
5. Reconciles Travel Advances and travel reimbursements.
6. Reconciles City Fuel expenditures.
7. Reconciles Accounts Payable liability account on the general ledger.
8. Submits Positive Pay reports to US Bank.
9. Maintains accounts payable documentation.
10. Assists with miscellaneous Account Receivables.

Senior Accounting Manager

1. Manages staff accountants and finance analyst.
2. Supervises monthly bank account reconciliations.
3. Reviews payroll data and records.
4. Maintains the general ledger.
5. Maintains the chart of accounts.
6. Prepares and analyzes financial reports.
7. Reconciles and analyzes all City revenues, expenditures, and balance sheet accounts.
8. Processes all budget adjustments.

Staff Accountants

1. Maintains general accounting responsibilities and prepares financial reports.
2. Reconciles monthly bank transactions.

3. Oversees fixed asset tracking and reporting.
4. Administers cash and ACH transfers.
5. Administers various City loans, provides ongoing maintenance and tracking.
6. Facilitates grant reimbursement requests and expense reporting.
7. Maintains oversight on all City funds.
8. Processes various invoices, disbursement requests and departmental transactions.

Finance Analyst

1. Processes City payroll on a bi-weekly basis.
2. Processes two additional payrolls per month: supplement pay to our Police & Fire Departments and Legacy Pension Payments.
3. Processes and submits monthly CERS payment.
4. Completes journal entries for payroll payments and weekly medical check runs.
5. Authorizes banking transactions associated with payrolls and third party transactions.
6. Reconciles bank statements.

Procurement Officer

1. Oversees procurement functions for the City.
2. Reviews and approves all purchase orders.
3. Audits the vendor master file on a monthly basis.
4. Acts as the Plan Administrator for City credit cards.
5. Maintains and updates purchasing policies and procedures for City.

Revenue/Collection Manager

1. Oversees the collection of payroll, net profit, and insurance premium taxes.
2. Supervises database for property valuation, billing and payment of ad valorem tax bills and waste collection bills.
3. Approves all actions for collection of delinquent taxes.
4. Reviews and approves cash receipts postings and deposits.
5. Reviews and approves outgoing invoices.
6. Reviews and approves all new occupational license accounts.
7. Makes journal entries to the general ledger.
8. Manages auditing staff and finance technicians.

Auditor

1. Maintains database for all payroll, net profit and insurance tax information.
2. Ensures taxpayer compliance with periodic tax payments, information reporting, and other occupational license requirements.
3. Completes desk audit of taxpayer files.
4. Investigates and initiates actions for collection of delinquent taxes.

5. Responsible for posting payments including payroll, net profit, and insurance premium taxes.
6. Responsible for the preparation of ad valorem tax and waste collection bills.

Finance Technician

1. Receives and distributes incoming mail.
2. Processes all outgoing mail.
3. Processes and posts incoming cash receipts.
4. Responsible for posting ad valorem tax payments.
5. Responsible for the timely deposit of funds into their appropriate bank accounts.
6. Manages all in-person transactions for tax or fee payments.

III. Significant Accounting Policies

Accounting Method

The City of Covington reports its government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Significant revenues susceptible to accrual are payroll license fees, insurance fees and grant revenues. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Chart of Accounts and General Ledger

The City of Covington has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. administration). The Finance Director and Senior Accounting Manager are responsible for maintaining the Chart of Accounts and revising as necessary. The Chart of Accounts is attached to this manual as an addendum.

The general ledger is automated and maintained using the City's accounting software. All input and balancing is the responsibility of the Staff Accountants and Senior Accounting Manager, with final approval by the Finance Director.

The Finance Director reviews the general ledger on a periodic basis for any unusual transactions.

The chart of account is organized by the first digit of the account number as follows:

1. Assets
2. Liabilities/ Fund Balance
3. Revenues
4. Expenses
5. Expenses/Other
6. Suspense/Other

Funds

A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

The City reports the following major governmental funds:

- The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government that are not accounted for in the other funds.
- The Neighborhood Stabilization Program Fund accounts for U.S. Department of Housing and Urban Development funds, passed through from the State, to develop low income rental units and owner occupied homes purchased out of foreclosure.
- The Capital Improvement Fund accounts for funds provided to the City by the Federal and State governments and public financing for the acquisition and/or construction of capital improvements and equipment.

The City reports the following non-major governmental funds:

- Federal & State Grants Fund
- Community Development Block Grant Fund
- HOME Program Fund
- One Stop Shop Fund
- Police Forfeiture Fund
- Housing Voucher Program Fund
- Infrastructure Fund
- Economic Development Fund
- TIF Fund
- Police & Fire Supplemental Pay Fund
- Fleet, Equipment, Technology, Facilities and Other Fund
- Waste Fund
- Ambulance Fund
- Devou Park Maintenance Fund
- Devou Park Master Plan Fund

The City adopts an annual appropriation budget for its governmental funds. A budgetary comparison statement is provided for general and special revenue major funds to demonstrate compliance with budgets.

The City reports the following proprietary funds:

- The City has two internal service funds. Proprietary funds can be classified into two subcategories; enterprise funds and internal service funds. The City does not have any enterprise funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the management of the City's risks and for medical and dental coverage for its employees. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. One fund is for self-insurance for the City's health and dental insurance program for City employees. The second fund is for the self-insurance of the City's liability claims. Proprietary funds distinguish operating revenues and expenses from non-operating revenues and expenses. Operating revenues

and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Additionally, the City reports three fiduciary funds. Two pension trust funds account for the activities of the City Employees' Retirement Fund and the Police and Firemen's Retirement Fund. These funds are for the accumulation of resources for pension benefit payments to qualified retired employees. The agency fund is for Covington's Community Development Initiative to develop vacant and abandoned properties and is used to account for assets held in a custodial capacity. Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds are not available to support the City's programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The City is trustee, or fiduciary, for two retirement funds; the Police and Firemen's Retirement Fund and the Employee's Retirement Fund. Both of these funds are closed pension funds held solely for trust beneficiaries.

III. Cash Receipts

Cash receipts generally arise from:

1. Contracts and Grants;
2. Direct donor contributions;
3. Fundraising activities.
4. Taxes
5. Charges for Services
6. Licenses and Permits

Cash is receipted at the front window, via in-person transaction or by mail, or through the City's lockbox. Mail is opened by the Finance Technicians and a listing of daily receipts is made. All checks are immediately marked "for deposit only". The cash receipts are deposited in the general fund banking account daily. No payment(s) are accepted by personnel unless some form of documentation is provided. The posting of cash receipts to accounts receivable is done by cash managers group. The postings are done promptly and accurately recorded as to customer account, amount and period. A receipt will be given to the paying party and a copy kept for internal purposes. The list of daily cash receipts is reconciled against postings to customer accounts and deposits are made by the Revenue Collection Manager, or designee. Any adjustments to cash accounts are approved by the Senior Accounting Manager. Cash held on site is stored and kept independent of mail receipts.

The principal steps in the cash receipts process are:

The Finance Technicians receive, open, and distribute incoming mail. The Finance Technicians enter all checks into a log, stamp all checks "for deposit only," and scan and save images of each check to the finance drive (located on the City's computer network). The checks are kept in a locked cabinet until processed for deposit. A Finance Technician calls dispatch daily, and submits the following to an armed officer of the law: the endorsed checks, the deposit log book, and the correct account allocation for each deposit. The armed officer delivers the deposit to the bank, and a copy of the deposit slip is returned to the Finance Technicians. The copied images of the deposits are stored accordingly and attached to bank statements upon reconciliation. The deposit log book is signed and returned to the Finance Technician.

All cash received will be counted, verified, and signed off by the Revenue/Collection Manager and another available staff member. The cash will immediately be posted using the appropriate allocation.

IV. Cash Disbursements

All cash disbursements are made by check, ACH transfer, or bank wire, except for small amounts from petty cash. Checks are generated with two digital signatures, City Manager and Finance Director (or designee). Once a check(s) are printed, the Accounts Payable Manager prints the check register, proof list and the GL distribution reports. The Finance Director and City Manager (or designee) sign off on the check register. The Senior Accounting Manager reviews all checks, initials all checks \$5000.00 and above, signs the proof list and GL distribution sheet. Once the Senior Accounts Manager has completed the reviews, he commits the AP Check batch run in City's accounting software. All the checks then go to an available Auditor to be logged and disbursed. All signed reports are given to the AP Manager to scan and save on the Finance Drive.

Checks are prepared after receiving appropriate approvals and verifying attachment of supporting documentation. Supporting documentation is electronically attached to each check and is stored in the City's accounting software.

Purchasing documents are pre-numbered and the sequence is accounted for and controlled by the City's accounting software. All bank wires require the signatures of the City Manager and/or Finance Director before transfers are made. The City has implemented an additional layer of security for all wire transfers, which includes a bank call back verifications. All ACH transfers require dual authorization by Finance personnel under bank security requirements.

V. Credit Cards

The City utilizes First Financial Bank to provide employee credit cards to authorized City staff. Authorized employees are granted use of cards for the sole purpose of procuring items necessary for official City business. Cards are issued in the name of designated staff/ cardholders and are safeguarded accordingly.

Beginning July 1, 2018, the City's Procurement Officer became the Plan Administrator for the City's credit card program. Requests for City credit cards are generated at the department Director level and are approved by the City Manager. Once a request is approved, authorized employees are required to: (1) execute an 'Employee Credit Card Authorization' form; (2) familiarize themselves with Section VII. 'Credit Card Usage,' of the City's Manual of Purchasing Policies and Procedures; and (3) execute a 'Confirmation of Receipt,' confirming they have received a copy of the City's Manual of Purchasing Policies and Procedures and agree to use the card in conformity with the practices therein.

Cardholder parameters are established by the Plan Administrator and confirmed by both the department Director and the City Manager. Individual card parameters vary based on specific use, frequency and function. Card usage is monitored by First Financial Bank, the cardholder, the City's Accounts Payable Manager and the City's Plan Administrator.

VI. Inter-Account Bank Transfers

The Finance Director monitors all balances in all City bank accounts to determine when there is a shortage or excess of funds. The Finance Director recommends to the Senior Accounting Manager and Staff Accountants when a transfer should be made to maximize the potential for earning interest or fund budgeted activities. A Staff Accountant is directed, in writing, when to make a transfer and in what amount. All transfers require dual authorization in the City's banking institution. A copy of the transfer is stored on the Finance drive.

VII. Accruals

To ensure a timely close of the general ledger, the City may book accrual entries. Some accruals will be made as recurring entries.

Potential accrual entries:

1. Monthly interest earned on money market accounts, certificates of deposits, etc.
2. Recurring expenses, including employee vacation accrual, prepaid corporate insurance, depreciation, etc.
3. Expenditures incurred in the subject fiscal year
4. Expenditures that are measurable.
5. Expenditures that are subsequently evidenced by documents such as payrolls, invoices, etc.
6. Revenue earned in the subject fiscal year.
7. Revenue that is measurable
8. Revenue that is available to apply to accrued expenses.

VIII. Bank Account Reconciliations

Bank statements are physically received with all other incoming mail to the Finance department front windows, by the Finance Technicians. All bank statements are provided to the Senior Accounting Manager, unopened. The Senior Accounting Manager reviews the statements for unusual balances and/or transactions.

The Senior Accounting Manager gives the statements to the appropriate Staff Accountant, or the Finance Analyst, for timely reconciliation. Reconciliation of the bank statements includes the follow actions: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement; a comparison of inter-account transfers, and an investigation of any rejected items; a comparison of cleared checks in excess of \$5,000 with the accounting record including amount, payee, and sequential check numbers.

The reconciling personnel will verify that voided checks, if returned, are appropriately defaced and filed. The reconciling personnel will investigate any checks that are outstanding over six months. The reconciling personnel will attach the completed bank reconciliation to the applicable bank statement, along with all documentation. The reconciliation report will be reviewed, approved, dated, and initialed by the Senior Accounting Manager, or his designee.

The individual staff members preparing the bank reconciliations are not responsible for cash receipts and disbursement functions. Positive pay, an automated fraud detection tool provided by the City's banking institution, will be used for all checks issued through the General Fund beginning in fiscal year 2019.

IX. Petty Cash Fund

It is the policy of the City of Covington to provide for imprest funds (used for payment of minor office expenditures) only for valid transactions and to periodically replenish these funds up to the authorized balance. It is the current policy of the City of Covington that petty cash payments may not exceed \$25, individually. It is the responsibility of the petty cash custodian within each department to ensure that the petty cash fund is secured at all times.

Each department will need a 3 copy receipt book- one copy stays in the book, one copy is given to the recipient of the funds and one stays with the supporting invoice/receipt that will be submitted to the Finance Department.

Departments that require petty cash funds, and their respective allowed petty cash balances, are listed in *Appendix A*. The receipts plus the cash on hand must equal the allowed Petty Cash balance, at all times. Access to the secured cash box is limited to the petty cash custodian, no exceptions.

Under no circumstances should petty cash be used as an employee bank. No money shall be borrowed for any personal purpose and no personal checks shall be cashed. Petty cash is to be used only for expenditures of \$25 or less. Petty cash is used for items that are needed in the normal course of business, that are minor in nature. Petty cash should not be used for expenditures that are required to follow the City's procurement and approval procedures.

Supporting documentation for petty cash expenditures should include:

1. Printed store receipt or other authentic support for the disbursement
2. Copy of the receipt issued for the funds disbursed
3. Log listing start balance, expenditures and ending balance
4. Department Head or designee needs to sign off on the request to replenish funds

When submitting for replenishment of funds, the custodian will need to print out the running log and attach the pre-numbered receipts, store receipt/or other authentic support for the disbursement and submit to Accounts Payable Manger.

Reconciliations must be submitted no later than May 31st for the fiscal year. The Accounts Payable Manager records all petty cash expenses for the fiscal year to the general ledger, in a timely manner.

X. Purchase Orders

A purchase order is generated for every payment request within the City, exclusive of petty cash purchases. Purchase orders receive various levels of approval, as requests are originated at the department level, approved by department Directors and receive final approval for payment by the Procurement Officer. All purchase order requests originate in the City's accounting software and are input through a unique accounting code designated to each department. Purchase orders utilize an electronic workflow to obtain all necessary approvals. Once a purchase order has been entered and approved the departmental administrator can commit the purchase order, also referred to as a batch, for payment. The payment will flow through the cash disbursement process (see *Section IV. Cash Disbursements*).

In accordance with the City's Manual of Purchasing Policies & Procedures, all purchase order requests between \$5,000 and \$19,999 are required to have (3) three written quotes attached as supporting documentation to the request, or an authorized 'qualified purchasing exception form.' All purchase order requests in excess of \$20,000 are required to go through a public solicitation process (or qualified purchasing exception), obtain Board of Commissioner approval and receive an approved Order. The authorizing Order must be attached as supporting documentation for all purchasing requests over \$20,000.

Purchase order requests are created at the department level and entered into the City's accounting software by departmental administrators. Departmental administrators are responsible for inputting correct purchase information and attaching all necessary documentation. When entering a purchase order, departmental administrators must, first, verify that the vendor they are seeking to pay, has been setup within the City's accounting software. To set up a vendor within the City's accounting software, the departmental administrator must request a completed W9 from the vendor and complete a 'new vendor application form,' which can be found on the City's public computer drive. These documents must be forwarded to the Accounts Payable Manager, who will then establish the vendor within the City's accounting software. The Accounts Payable Manager, or their designated backup, is the only accounting user who can establish a new vendor within the City's accounting software.

Any changes to the vendor master file, which includes the addition of a new vendor, any change to an existing vendor's information, or the removal of a vendor, are documented within an audit report that is generated by the City's accounting software. The vendor master file audit report is reviewed monthly by the Procurement Officer to identify any unusual or non-typical transactions, and to ensure that all changes, additions, and removals are qualified actions of a business nature.

XI. Property and Equipment (Fixed Asset Procedures)

Capital assets are maintained in the City's accounting software. The fixed asset module was implemented in October 2015 and is fully functional at this time. A Staff Accountant is in charge of tracking and maintaining a depreciation schedule. Physical inventories are taken and maintained by individual departments. Disposals are made by Commission approval, Order Resolution, or after departmental physical inventories.

Capitalization Policy

In general, all assets, including land, buildings, machinery and equipment, with an original cost in excess of \$4,000 and a useful life of three years or more, will be subject to capitalization. All costs associated with the purchase shall be considered, including ancillary costs such as freight and transportation charges, site preparation expenditures, installation charges, professional fees, and legal costs directly attributable to asset acquisition.

Specific capitalization requirements are identified below:

1. The capitalization threshold is applied to individual units of fixed assets.
2. Subsequently purchased components units will be added to the original purchase.
3. Repair costs for fixed assets will be subject to capitalization when the repair extends the useful life of the related fixed assets.
4. Capital projects will be capitalized as "construction in progress" until completed.
5. All computer and computer related equipment will be recorded and controlled as inventory and not depreciated. Constant changes in technology, software demands, and system configuration cause this asset class to be obsolete before it reaches its useful life.
6. Individual items that normally would not meet the capitalization requirements can be capitalized, if management determines that there is value in reporting the individual item.

Valuation

Fixed assets are recorded at cost of, if cost is not determinable, at estimated cost.

Donated Assets

Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value, shall be assigned equal to the fair market value at the time of receipt.

Category Type

Buildings: This type may include the cost of acquiring a building, or the cost of constructing one. If the purchase price of a building includes the cost of land, apportion some of the cost to the Land account.

Building Improvements: Are items that materially extend the useful life, or increase the value of a building, or both.

Construction in Progress: This asset type is a temporary one, and is intended to store the ongoing cost of construction. Besides the materials and labor required for

construction, you can also store in this account architecture fees, the cost of building permits, and so forth.

Land: This asset type is not depreciated, because it is considered to have an indeterminate useful life. Include in this category all expenditures to prepare land for its intended purpose, such as demolishing an existing building or grading the land.

Land Improvements: This include expenditures that add functionality to a parcel of land, such as irrigation systems, fencing, and landscaping.

Machinery and Equipment: The machinery and equipment account should consist of property that does not lose its identity, when removed from its location, and is not changed materially or expended in use. The machinery and equipment account will include most internally used software that qualifies as capital assets.

Public Domain Infrastructure: includes general fixed assets that are immovable and have value to the general public such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems.

Vehicles: Includes any road worthy vehicles or trailers and any attachments/improvements to these vehicles.

Depreciation

Depreciation is the process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition.

Depreciation Method

The City has established the straight-line methodology for depreciating all fixed assets. Depreciation will begin in the month the asset is placed in service. Under the straight line depreciation method, the basis of the asset is written off evenly over the useful life of the asset. The amount of annual depreciation is determined by dividing an asset's cost reduced by the salvage value, if any, by its estimated life. The total amount depreciated can never exceed the asset's historic cost less salvage value. At the end of the asset's estimated life, the salvage value will remain.

Useful Life Schedule

ASSET CODE	ASSET TYPE DESCRIPTION	USEFUL LIFE IN YEARS
BLDG	BUILDINGS	30
BIMP	BUILDING IMPROVEMENTS	10
CIP	CONSTRUCTION IN PROGRESS	N/A
LND	LAND	N/A
LIMP	LAND IMPROVEMENTS	N/A
MEQ	MACHINERY AND EQUIPMENT	3
PDINF	PUBLIC DOMAIN INFRASTRUCTURE	25
VEHI	VEHICLES	5

XII. Governmental Accounts Receivable and Revenue

The City receipts a variety of Account Receivable and revenue payments. These payments include property tax revenues, waste fee payments, payroll license fees and miscellaneous billing revenues. Each billing is managed individually, at various time intervals throughout a calendar year. The Revenue Manager oversees all Accounts Receivable and revenue operations.

Property Tax Billings

Property tax billings, both real and personal, are generated and mailed to taxpayers on September 15th of each calendar year. Property tax payments are due to the City by October 15th of the same calendar year. The Kenton County Property Value Administrator (PVA) prepares the real and personal property tax roll and approves any changes to assessed valuations, including any exonerations. Property tax rates are established annually by the City's Board of Commissioners, per an Ordinance. The Revenue Manager, or designee, prepares the City's property tax bills in accordance with the assessed rate and posts the billings to the general ledger. Property billings are considered delinquent after October 15th of the calendar year and a late penalty of 10% and 6% interest per annum is assessed after this date. Delinquent billings are followed up on by revenue collection staff. All billing questions are addressed in a timely manner and any changes to billings must be approved by the Finance Director.

Miscellaneous Billings

Depending on the type of governmental revenues, the City has complete billing walkthrough documentation for all billed revenue. Delinquent billings are followed up on by revenue collection staff. All billing questions are addressed in a timely manner. Any changes to billings must be approved by the Finance Director.

Trial Balance

The accounts receivable aging is maintained separately from the general ledger. The aging is reconciled by the Senior Accounting Manager and Revenue Manager. The actual billing records are compared to budgeted revenue expectations by the Finance Director, Senior Accounting Manager and Revenue Manager, and any significant deviations from expectations are investigated and explained.

Allowance for Doubtful Accounts

Kentucky state law, KRS 1324.420, provides municipalities with an automatic lien for unpaid taxes. The lien falls off after 11 years for property taxes, and after 7 years for business taxes. The State statute prevents municipalities from waiving taxes owed (an amnesty program can waive penalty and interest, but not taxes). Any write offs to customer accounts are approved by the Finance Director.

XIV. Payroll Processing

The City utilizes a 3rd party provider, Paycor, to facilitate its payroll processing needs. The City facilitates (26), regularly scheduled, bi-weekly payrolls for City employees. The City also facilitates monthly public safety payments, bi-annual holiday payments, and monthly legacy pension payments. The Finance Analyst is responsible for all payroll processing.

Bi-Weekly Payroll Processing

All City employees are paid bi-weekly out of the Payroll Account (US BANK 0080). Employees are never paid in cash. The City utilizes a 3rd party provider for its payroll software needs, Paycor. Employees fall into various classifications, the most notable being hourly (non-exempt) employees, this includes seasonal, part-time and full-time employees, and salaried (exempt) employees, which include full-time employees only. Hourly (non-exempt) employees are required to submit time records through the Paycor portal, task sheet 'time and attendance' module. Those records are reviewed by the Finance Analyst for completeness and accuracy, before being imported into the payroll module for processing. Salaried (exempt) employees are only required to input deviations from their regularly scheduled appointments and hours, this includes the use of any PTO. Salaried employees' time is auto-populated into the 'time and attendance' module before being imported into the payroll module for processing.

Timesheets are electronically approved by the employees' supervisors prior to submission to the Finance Analyst. All PTO requests are also entered into the time and attendance module and require electronic approval by department Supervisors/ Directors prior to processing. All Supervisors responsible for approving time do not process or record payroll information, they retain only viewing and approval capabilities for their employees. The HR Manager authorizes all employee payroll information, such as pay rates and applicable withholdings. After the processing of payroll, a Staff Accountant reviews and approves all supporting documentation. The review is done to ensure the payroll transactions are only for authorized employees, that the correct pay rate is used, and that there is adequate support retained for the time the employees' worked. The Director of Finance will review payroll expenditures and allocations monthly.

Any changes to the standing information of the payroll register from the prior period including addition of new employees, deletion of employees, or changes in base pay rate must be accompanied by an 'employment information form' and signed by the City Manager before the change can be made. The Finance Analyst will process payroll in a timely manner and record vacation time, holiday hours, sick time, and any other information deemed necessary to properly reflect time worked.

All employees of the City are required to use direct deposit; City policy restricts that only one paper check may be issued upon hire. Paycor delivers direct deposits slips, sealed in an envelope, to the Finance Analyst on the day payroll occurs. Direct deposit slips are accessible to employees via an online self-service employee portal; however, certain employees receive their direct deposit slip physically via inner-office City mail, as they do not have accessibility to a computer.

When new employees are hired they complete the appropriate paperwork including withholding forms and authorizations for payroll deductions that are maintained in personnel files by the HR Manager, and are entered into the payroll system by HR Manager. When employees are terminated the HR Manager, notifies the Finance Analyst they have been removed from the payroll system after the last payments to the employee occur. When there are raises or changes

in pay rates, they are entered by the HR Director, after being approved by either a labor contract, the City Commission or a departmental supervisor. All changes in personnel data are input by HR promptly in the payroll database.

The timely remittance of payroll taxes and of the payroll tax returns is overseen and completed by Paycor. Paycor remits taxes bi-weekly and files the 941 quarterly return as well as any regional returns. Copies are sent to the Finance Analyst and are retained on the Finance drive. W-2 statements are issued, both electronically and physically, to employees prior to January 31st of the following year for the prior calendar year.

Monthly State Supplemental Payments to Police & Fire Personnel

The City receives supplemental payments from both the State and the KLEPF fund, that are intended to provide supplement compensation to public safety employees (police & fire). Eligibility requirements are fully maintained by the departments and the State or KLEPF. The City acts as a pass-through entity. The City receives the funds and distributes them monthly to eligible employees, per a detailed listing provided by the program. The City make payments to employees via direct deposit. Payments are considered part of gross taxable income, and are taxed accordingly. Pay stubs are accessible to employees through an online employee self-service portal. Qualified earnings from payments and tax withholdings are all reported on year-end W-2s.

Monthly Legacy Pension Payments

The City maintains two legacy pension funds, the City Employees' Retirement Fund and a Police & Fireman's Retirement fund. These funds are closed from receiving new participants but make qualified monthly payments to existing retirees or their beneficiaries. Payments are made either by direct deposit or physical check. Payments are made in accordance with payroll standards outlined above. 1099-Rs are mailed to participants by January 31st of the following year for the prior calendar year.

Bi-Annual Holiday Pay

Holiday pay is issued to public safety personnel (police and fire) twice a year. Holiday payments are issued in accordance with the requirements of the applicable labor contract. The City is contractually obligated to make holiday payments to public safety personnel at a date and time defined by the applicable labor contract.

XV. End of Month and Fiscal Year End Close

The Senior Accounting Manager will review and sign off on all month- and year-end journal entries. They will be printed and filed for audit trail purposes. At the end of the fiscal year end, the Director of Finance will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements, accounts receivable and payable accounts match outstanding amounts due and owed.

The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Finance Director and Senior Accounting Manager, no more entries or adjustments will be made into that month or year's ledgers.

At the end of the fiscal year, the Finance Director or outside CPA will prepare the annual Return for Organization Exempt from Income Tax (IRS Form 990), when needed. The return will be presented to the City Manager for their review and approval. The Finance Director will then file the return with the Internal Revenue Service by the annual deadline.

All other appropriate government filings including those required by the Commonwealth of Kentucky and the Federal government, will be completed and filed with the appropriate agency.

XVI. Financial Reports and Trial Balance

Finance Director or designee reviews the budget and compares the balances in the payroll and employee benefit expense accounts, to budgeted amounts, and any significant deviations from expectations are investigated and explained. The detailed payroll records are also reconciled by Paycor and the Finance Analyst to the payroll tax returns quarterly, and the 941 filings are reconciled to the general ledger at year end by the Finance Analyst and reviewed by the Senior Accounting Manager.

When necessary, the appropriate payroll accruals, including accruals for compensated absences, are made to the general ledger by Finance Analyst. Such accruals are reviewed by the Senior Accounting Manager.

The Senior Accounting Manager and Staff Accountants will prepare the monthly and annual financial reports for distribution to the Director of Finance. The reports will include: balance sheet, statement of income and expenses, budget versus actual report for each program which has an established budget, a budget versus actual report for the organization, accounts receivable aging, accounts payable register and aging, cash flow projection, and any other requested reports.

Periodic and annual financial reports will be submitted to the City Manager, Audit Committee and Board of Commissioners for review and approval.

XVII. Fiscal Policy Statements

The following items detail the City's internal controls currently in place to safeguard the City's financial and capital assets:

1. All cash accounts (except petty cash) owned by the City of Covington will be held in financial institutions which are insured by the FDIC.
2. No bank account will carry a balance over the FDIC insured amount. All capital expenditures which exceed \$4,000 will be capitalized.
3. Employee or public personal checks will not be cashed through the petty cash fund.
4. No salary advances will be made under any circumstances.
5. No travel cash advances will be made except under special conditions and pre-approved by the City Manager or Department Head.
6. Reimbursements will be paid upon complete expense reporting and approval using the official "The City of Covington form." Reimbursements to the City Manager will be authorized by the Finance Director.
7. Any donated item with a value exceeding \$250 will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
8. All volunteer time shall be recorded as in-kind donations.
9. The City Manager and Finance Director are the signatories on City of Covington's bank accounts. Disbursements exceeding \$1,000 require a second signature by an authorized board or staff member. All checks require approval from the City Manager and Finance Director.
10. Bank statements will be reconciled monthly. All bank statements will be given unopened to the Senior Accounting Manager, Staff Accountants and Finance Analyst for review.
11. Accounting records will be kept in locked file cabinets in the finance office or secured storage and only parties with financial responsibility will have access to the keys.

XVIII. General Computer Controls

The City of Covington uses Springbrook Software for managing its financial information. All employees and/or functions (i.e. Accounts Payable, Payroll, etc.) are known as users in Springbrook Software. The users are organized into groups. Users are given access and abilities based off of their group designation. This is broken down further by specific line items being tagged with category names, with user groups assigned to each category. Users can be placed into multiple groups, and the overriding security for each user is determined by the strictest, most limiting group, of which they are a part.

Each group has an associated “manager,” who has the ability to enter purchase orders and invoices for further approval. Each group also has a “leader,” (department or division heads) who has the ability and responsibility for approving those purchase orders and invoices entered by the department “manager” group. The approvals are sent to the Procurement Officer, for a second approval and further action such as payment where appropriate. The “leader” and “manager” groups for each department are restricted to only those accounts relevant to their department through “tags”. Each line item in the city’s budget is given a tag, which works like a category. Line items cannot be associated with more than one tag. See WP 627-C-1 for further details on the Springbrook Security Policy Guidelines.

The City’s Systems Analyst /Administrator has full access to the Springbrook software with the exception of generating a PO, processing an invoice, creating a vendor or other AP functions. The System Administrator/Analyst, has the ability to create new accounts and move users among different user groups. Any changes to users must first be approved by the City Manager and the Systems Administrator.

When creating new users, a summary form is filled out and then signed by the department head, in which the new position is held, as well as the City Manager, before the System Administrator enters the new user in the Springbrook system.

Any system users, that are no longer employed by the City, are reported to the System Administrator, to deactivate their access to all City systems.

Springbrook prompts users to change their passwords every 90 days. The new passwords are distributed by the System Administrator via auto-password generator, which automatically sends the new passwords to users without the System Administrator actually seeing it. If passwords are ever lost, they are distributed the same way as new passwords. The System Administrator has no way of viewing user passwords.

XIX. Other Policies by reference

- A. Investment Policy - approved 2018
- B. Rainy Day Fund Policy - in draft as of October 2018
- C. Debt Service
- D. Information Technology – Identity and Access Management Policy
- E. Information Technology – Computer Use Policy
- F. Manual of Purchasing Policies and Procedures

Signature Page

The City of Covington's Finance Department and Finance Director, Mr. Muhammed Owusu, hereby issue and authorize the Accounting Policies and Procedures Manual herein as of February 13, 2019.



Mr. Muhammed Owusu

2/14/2019

Date

Accounting System

Chart of Accounts Addendum

Subject: Chart of Accounts (addendum)

Purpose: To provide a chart of accounts necessary to adequately classify financial information in a city.

Discussion: The chart of accounts is a listing and coding of accounts used within the accounting system to enable identification of transactions quickly and to provide consistency in reporting.

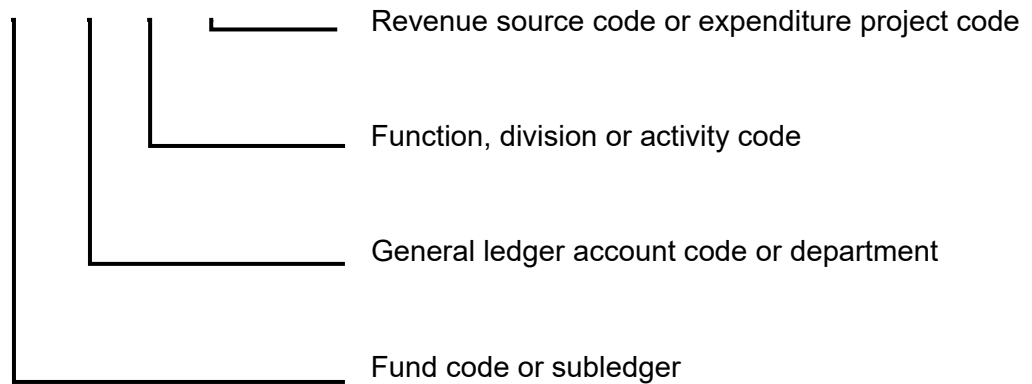
The chart of accounts includes a sufficient number of accounts to enable the City to adequately administer its financial activities. The City uses only those accounts that are necessary. The chart of accounts that follows is organized to provide flexibility so that accounts may be added or deleted.

The chart of accounts is separated into four categories as follows:

1. Fund code or subledger
2. General ledger account code or department
3. Function, division or activity code
4. Detail accounts
 - a. Revenue sources
 - b. Object of expenditure or expense project code

A fully coded transaction would appear as follows:

0000 – 00 – 00 - 0000



<u>Code</u>	<u>Funds</u>
0001	GENERAL FUND
0002	POLICE BLOCK GRANT
0003	FEDERAL & STATE GRANTS
0004	COMMUN. DVLPMT BLCK GRANT
0005	FIXED ASSETS
0006	CITY HALL OPERATIONS
0007	HOMELESS PREV RAPID RE-HOUSING
0008	HOME PROGRAM
0009	RENAISSANCE GRANT
0010	KENTUCKY CAREER CENTER
0011	C A D SYSTEM
0012	WORKING CAPITAL RESERVE
0013	CAPITAL RESERVE
0014	CAPITAL IMPROVEMENT FUND
0015	POLICE FORFIETURE-JUSTICE
0016	HOME CONSORTIUM
0017	INVESTOR PROGRAM
0018	HOUSING VOUCHER PROGRAM
0019	INFRASTRUCTURE
0020	HIGHWAY SAFETY GRANT
0021	ECONOMIC DEV
0023	TIF DISTRICT
0024	FETFAO
0025	WASTE
0027	NEIGHBORHOOD STABALIZATION
0028	AMBULANCE FUND
0029	LIABILITY SELF INSURANCE
0031	GENERAL OBLIGATION DEBT
0032	PERSONNEL & BENEFITS
0033	REFUNDING 2005 BOND ISSUE
0034	KLC BOND POOL SERIES 2002
0035	CCDI PROGRAM
0036	PENSION OBLIGATION 2004
0037	ARTS DISTRICT
0038	MUNI PROPERTY 1992 REFUND.
0039	MEDICAL SELF INSURANCE
0040	DEVOU PARK MAINTENANCE
0041	COVINGTON PARKING AUTHORITY
0042	S COV FIREHOUSE-CNSTR FUND
0043	PARK NATIONAL BANK LOC
0044	SEWER MAINTENANCE FUND
0045	DEVOU PARK MASTER PLAN
0046	501 MAIN ST OPERATING FUND
0077	POLICE AND FIRE SUPP PAY
0091	CITY EMPLOYEE RETIREMENT
0092	POLICE AND FIRE PENSION
0999	SUSPENSE ACCOUNT FUND

<u>Code</u>	<u>Department - Division</u>
00-00	COVINGTON
01-01	CITY MANAGER
01-02	OMBUDSMAN
01-03	PURCHASING
01-04	CITY COMMISSIONERS & MAYOR
01-05	HUMAN RESOURCES
01-06	CITY ADMINISTRATION
01-10	DREES PAVALION
02-01	SOLICITOR'S OFFICE
02-02	POLICE COURT
02-03	CITY CLERK
03-01	DEVELOPMENT DEPARTMENT ADMIN
03-02	COMMUNITY SERVICES
03-03	MARKETING & COMMUNICATIONS
03-04	PROGRAMS & STRATEGIC PROJECTS
03-05	ECONOMIC DEVELOPMENT
03-06	ECONOMIC DEVELOPMENT
04-01	NEIGHBORHOOD SERVICES
04-02	CODE ENFORCEMENT
04-03	SOLID WASTE MANAGEMNT
04-04	BUILDING INSPECTION
05-01	DPW - ENGINEERING
05-02	DPW - ADMINISTRATION
05-03	DPW - FLOODWALL MAINTENANCE
05-04	DPW - SEWER MAINTENANCE
05-05	DPW - RIGHT-OF-WAY MAINTENANCE
05-06	DPW - PARKS & FACILITIES MAINT
05-07	DPW - FLEET MANAGEMENT
05-08	DPW - URBAN FORESTRY
05-09	DPW - CITY BEAUTIFICATION
05-10	DPW - DEVOU PARK MAINTENANCE
05-11	DPW - SOLID WASTE
05-12	DPW - PROPERTY MAINTENANCE
06-01	ENGINEERING
07-01	FINANCE
07-02	GENERAL ACCOUNTING
07-05	REVENUE & COLLECTIONS
07-06	IT / DATA PROCESSING
08-04	CITY JAIL
08-06	SCHOOL CROSSING GUARDS
08-07	DEVOU PARK RANGERS
08-10	BUREAU OF STRATEGIC SERVICES
08-11	POLICE ADMINISTRATION BUREAU
08-12	POLICE PATROL BUREAU
08-13	SERVICE BUREAU
08-14	POLICE CRIME BUREAU
08-15	POLICE FORFEITURE - JUSTICE
08-16	POLICE FORFEITURE - TREASURY

08-17	POLICE FORFEITURE - STATE
08-92	IMPOUNDING LOT
09-01	DEVOU PARK MUSEUM
09-03	RECREATION PROGRAM
09-04	CAPPEL CONCESSIONS
09-05	RECREATION MAINTENANCE
10-01	FIRE - GENERAL
10-02	FLOODWALL
11-01	CENTRAL DISPATCH
12-01	DEBT SERVICE
12-03	OTHER EXPENSES
13-01	CITY EMPLOYEE PENSION
13-91	CITY EMPLOYEE RETIREMENT PLAN
13-92	POLICE & FIRE RETIREMENT PLAN
14-01	SECTION 8
14-02	HOMELESS PREV RAPID RE-HOUSING
14-04	HOUSING VOUCHER
15-01	HOME PROGRAM
15-05	HOME PROGRAM REHAB EXPENSES
16-01	ADMINISTRATION
16-02	RELOCATION
16-03	PLANNING & MANAGEMENT
16-04	HUD SECTION 108 LOANS
16-05	REHAB. ADMIN.
16-06	PUBLIC IMPROVEMENTS
16-07	ACQUISITION
16-08	PARKS IMPROVEMENTS
16-09	DEMOLITION
16-10	HOMEOWNER REHABILITATION
16-11	ECONOMIC DEVELOPMENT
16-12	SMALL BUSINESS RECRUIT/RETENT
16-13	HOUSING DEVELOPMENT ACTIVITIES
16-14	HISTORIC PRESERVATION
16-15	UPPER FLOOR RES. RENTAL REHAB
16-16	CDBG-R STIMULUS FUNDS
16-17	BUSINESS 1ST PROG - SMALL
16-18	CRIME PREVENTION CITY HEIGHTS
16-19	RECREATIONAL ACTIVITIES
16-20	CRIME PREVENTION - CAMERAS
16-21	PLACE MATTERS
16-22	CODE ENFORCEMENT
16-23	CDBG DEVELOPMENT ACTIVITIES
16-24	PUBLIC FACILITIES SENIOR SERV
16-25	FORECLOSURE PREVENTION ASSIST
16-26	H/OWNER EXT. FACADE PRGM CORE
16-27	H/OWNER EXT. FACADE PRGM LATON
16-28	WOMENS' CRISIS CENTER
17-01	CDBG DOWNPAYMENT NRSA
17-02	ART MACHINE, INC.
17-03	CARNEGIE CENTER ART PROGRAM

17-04	BOY'S & GIRL'S CLUB-GRTR CINTI
17-05	FORWARD QUEST
17-06	SCNK PROTECTION SERVICES
17-08	BRIGHTON CTR - SAFE PLACE
17-09	PUBLIC FACILITIES SENIOR SERV
17-10	CODE ENFORCEMENT REHAB
17-11	SPECIAL EMERGENCY ASSISTANCE
17-12	WELCOME HOUSE
17-13	DISABILITIES COALITION OF N KY
17-14	INTERIM ASSISTANCE
17-15	POLICE ATHLETIC LEAUGE
17-16	LICKING VALLEY GIRL SCOUTS
17-17	CHILDREN'S HOME OF NO. KY.
17-18	UNAPPROPRIATED PROGRAM INCOME
18-01	501 MAIN STREET
18-02	629 MADISON AVENUE MUTUAL BLDG
18-03	CITY OWNED PROPERTY
18-04	CONTINGENCY FUNDS AND RESERVES
18-05	ONE STOP SHOP
19-01	RIVERCENTER PARKING GARAGE
19-02	CITY CENTER PARKING GARAGE
19-03	SURFACE PARKING
19-04	5TH & SCOTT PARKING GARAGE
19-05	PARKING TICKETS - AMPCO
34-01	YOUTH SPORTS COMPLEX
34-02	LATONIA WATER PARK
34-03	LATONIA FIREHOUSE
34-04	SALT DOME
34-05	RIVERCENTER STREETScape
34-06	THIRD & GREENUP STREETScape
34-07	PARKING GARAGE FIFTH & SCOTT
34-08	DEVOU PARK WESTERN AVENUE
34-09	EASTERN AVENUE SLIDE
34-10	BEHRINGER CRAWFORD MUSEUM
34-11	SWAIN COURT SLIDE
34-12	STREETS AND PARKS
34-13	DEVOU & COV LANDING REFINANCE
34-14	COST OF ISSUANCE
34-15	CARNEGIE ARTS CENTER CONST
34-16	ROBBINS ST BRIDGE DEMOLITION
34-17	ROSEDALE PARK
34-18	POLICE FIRING RANGE
34-19	FIRE DEPT ROOF
91-01	CITY EMPLOYEES PENSION
92-01	POLICE PENSIONS
92-02	FIRE FIGHTERS PENSION
99-99	SUSPENSE ACCOUNT

<u>Asset Accounts</u>	<u>Description</u>
1000	CASH
1001	CASH
1002	CASH
1003	CASH
1004	CASH
1010	CASH
1012	CASH
1013	CASH
1014	CASH
1015	CASH
1016	CASH
1017	CASH
1018	CASH
1019	CASH
1024	CASH
1025	CASH
1026	CASH
1035	CASH
1039	CASH
1050	MARK-TO-MARKET VALUE
1051	PERSONNEL & BENEFITS
1052	INFRASTRUCTURE FUND
1090	PETTY CASH
1093	PAYPAL CASH ACCOUNT
1100	RETURNED CHECKS
1150	SHORT-TERM INVESTMENTS
1151	UNREALIZED GAIN
1200	TAXES REC - R/E 2010
1201	TAXES REC - R/E 2011
1202	TAXES REC - R/E 2012
1203	TAXES REC - R/E 2013
1204	TAXES REC - R/E 2014
1205	TAXES REC - R/E 2015
1206	TAXES REC - R/E 2016
1207	TAXES REC - R/E 2017
1208	TAXES REC - R/E 2018
1209	TAXES REC - R/E 2009
1250	TAXES REC - P/P 2010
1251	TAXES REC - P/P 2011
1252	TAXES REC - P/P 2012
1253	TAXES REC - P/P 2013
1254	TAXES REC - P/P 2014
1255	TAXES REC - P/P 2015
1256	TAXES REC - P/P 2016
1257	TAXES REC - P/P 2017
1258	TAXES REC - P/P 2018
1259	TAXES REC - P/P 2009
1280	TAXES REC - M/HOMES 2010
1281	TAXES REC - M/HOMES 2011

1282	TAXES REC - M/HOMES 2012
1283	TAXES REC - M/HOMES 2013
1284	TAXES REC - M/HOMES 2014
1285	TAXES REC - M/HOMES 2015
1286	TAXES REC - M/HOMES 2016
1287	TAXES REC - M/HOMES 2017
1288	TAXES REC - M/HOMES 2018
1289	TAXES REC - M/HOMES 2009
1310	WASTE FEES RECEIVABLE
1320	A/R PILOT - GATEWAY CENTER
1330	HOTEL COVINGTON
1331	CONTRA HOTEL COVINGTON
1340	PARKING AUTHORITY PAYMENTS
1341	PARKING AUTHORITY DEBT PAYMENT
1400	A/R - PAYROLL TAXES
1401	DUE FROM GENERAL FUND
1402	DUE FROM POLICE BLOCK GRANT
1403	DUE FROM FEDERAL & STATE GRANT
1404	DUE FROM CDBG
1406	DUE FROM CITY HALL OPERATIONS
1407	DUE FROM HPRP
1408	DUE FROM HOME PROGRAM
1409	DUE FROM RENAISSANCE GRANT
1410	DUE FROM ONE STOP SHOP
1411	DUE FROM CAD FUND
1412	DUE FROM WORKING CAPITAL FUND
1413	DUE FROM CAP RESERVE
1414	DUE FROM CAPITAL IMPROVEMENT
1415	DUE FROM POLICE FORFIETURE FND
1416	DUE FROM HOME CONSORTIUM
1417	DUE FROM RENTAL REHAB
1418	DUE FROM HOUSING VOUCHER
1419	DUE FROM INFRASTRUCTURE
1421	DUE FROM NEWPORT STEEL UDAG
1424	DUE FROM FETFAO
1425	DUE FROM WASTE
1427	DUE FROM NEIGHBORHOOD STABILIZ
1428	DUE FROM AMBULANCE
1429	DUE FROM LIABILITY SELF INS
1432	DUE FROM PERSBEN
1433	DUE FROM REFUNDING 2005 BONDS
1434	DUE FROM BOND ISSUE FY 2001
1435	DUE FROM CCDI
1436	DUE FROM PEN OBLIGATION 2004
1437	DUE FROM ARTS DISTRICT
1439	DUE FROM MEDICAL SELF INS
1440	DUE FROM DEVOU PARK RD MAINT.
1441	DUE FR. 100 MADISON AVE GARAGE
1442	DUE FROM SOUTH COV FIRE HOUSE
1443	DUE FROM PARK NATIONAL LOC

1444	DUE FROM SEWER MAINTENANCE FD.
1445	DUE FROM DEVOU PARK MASTER
1446	DUE FROM 501 MAIN STREET
1477	DUE FR. POLICE & FIRE SUPP PAY
1491	DUE FROM CITY EMPLOY. PENS. FD
1492	DUE FROM POLICE & FIRE PENS FD
1500	A/R - INTEREST RECEIVABLE
1501	A/R -SENIOR CITIZENS OF N KY
1502	A/R - CSX GRASS CUTTING
1504	A/R - HOUSING AUTHORITY OF COV
1505	A/R - FIRE DEPT ACTIVITY FUND
1506	A/R - RENTS
1508	A/R - DEVOU TRUST
1509	A/R - DEVOU CLUBHOUSE
1510	A/R - STEWART IRON WORKS
1512	A/R - PANORAMA
1513	A/R - CREDIT UNION
1514	A/R -INCOME RECEIVABLE - INV
1516	POLICE DEPT -COURT AWARDS
1517	A/R - INSURANCE PROCEEDS
1518	A/R - KY EMERGENCY SHELTER PGM
1519	A/R - HUD EMER SHELTER PROGRAM
1520	A/R - TRAVEL ADVANCE
1521	A/R -MISCELLANEOUS
1522	A/R -LANDLORDS AND TENANTS
1523	A/R - LOCAL PHA
1524	A/R - HOLY CROSS
1525	A/R - HUD
1526	A/R - DISPLACEMENT LOANS
1527	A/R NSP CASH ADVANCE
1528	A/R - FEMA
1529	CONTRA A/R REHAB LOANS
1530	A/R - REHAB LOANS
1531	A/R - REAL ESTATE SALES
1533	A/R KIA
1534	A/R - STATE OF KY
1535	A/R - MORTGAGE INSURANCE
1540	A/R - GASOLINE EXCISE TAX
1541	A/R - WATERFRONT LEASE
1542	A/R - STAR OF LOUISVILLE LEASE
1543	A/R - MIKE FINK LEASE
1545	A/R-CINCNTI. BELL/CAD USER FEE
1546	A/R RIVERSIDE CONDO PARKING
1547	A/R - RIVER CENTER LEASE
1548	A/R - MARIE TRANTER
1550	A/R - YUCATAN AT THE LANDING
1551	A/R-UNKNOWN
1553	CONTRA ACCOUNT A/R - LIENS REC
1554	A/R - LIENS RECEIVABLE
1555	A/R - ASSESSMENTS RECEIVABLE

1556	A/R - CODE INSPECTION FEE
1557	A/R PILOT
1559	CONTRA A/R COMMERCIAL LOANS
1560	A/R - COMMERCIAL LOANS
1561	A/R - SMALL BUSINESS LOANS
1562	CONTRA A/R SMALL BUSINESS LOAN
1563	A/R FRANCHISE TAXES
1564	A/R INTANGIBLE TAX - BANKS
1565	A/R CONTRA - DEVOU CLUBHOUSE
1570	A/R -LOW INTEREST LOAN PROGRAM
1571	CONTRA A/R LOW INTEREST LOAN
1573	SECURITY DEPOSIT RECEIVABLE
1590	EMPLOYEE ADVANCES/LOANS
1591	NOTES RECEIVABLE -FIREFIGHTERS
1592	NOTES RECEIVABLES - FOP 1
1593	MORTGAGE RECEIVABLE - CITY
1594	MORTGAGE REC. -WATERFRONT LOT
1625	UNCOLLECTIBLE REHAB LOANS
1630	ESTIMATED UNCOLLECTIBLE A/R
1635	UNCOLLECTIBLE MISC. A/R
1640	ALLOWANCE FOR UNCOLLECTED TAX
1650	INVENTORY - OFFICE SUPPLIES
1652	INVENTORY - GENERAL SERVICES
1655	INVENTORY - GASOLINE
1740	PREPAID EXPENSE
1750	PREPAID POSTAGE
1805	ACCUM DEPRECIATION
1840	LAND
1850	LAND IMPROVEMENTS
1860	BUILDINGS
1865	BUILDING IMPROVEMENTS
1870	MACHINERY & EQUIPMENT
1880	ALLOWANCE FOR DEPR - BUILDINGS
1890	VEHICLES
1894	CONSTRUCTION IN PROGRESS
1896	AMT TO BE PROVIDED FOR SA BOND

Liability Accounts

2005	NOTES PAYABLE
2006	NOTES PAYABLE - BNW/STAR BANK
2023	SECURITY DEPOSIT RESERVE
2030	SALES TAX PAYABLE
2040	MATURE INTEREST PAYABLE
2050	A/P - GENERAL
2060	TIF DISTRICT
2070	A/P - MISCELLANEOUS
2071	DUE TO OTHER FUNDS
2072	A/P - COV 200
2075	WASTE FEE OVERPAYMENT PAYABLE
2080	A/P - STATE OF KY

2083	A/P - LOCAL PHA
2090	HOTEL COVINGTON
2091	DEVOU CLUBHOUSE BOND PAYMENTS
2092	PAYMENTS
2100	ADVANCE - SPORTS COMPLEX
2101	DARE PROGRAM
2102	US BANK 04 TAXABLE
2103	UNIFORM DEDUCTIONS
2104	YOUTH DEVELOPMENT PROGRAM
2105	ADVANCE CHAUFFER LICENSE
2106	C E R S PENSION BUY BACK
2107	BICYCLE COP GRANT - ESCROW
2108	ESCROW - RIVERFRONT PROJECT
2109	DEVOU PARK SPECIAL EVENTS
2110	BID ESCROW
2111	COUNTY PAYROLL TAX
2112	CELI PROGRAM - ESCROW
2113	ESCROW - ROBBINS ST BRIDGE
2114	ESCROW - 15TH ST BRIDGE
2115	ADVANCE - 12TH ST VIADUCT
2116	RESERVE FOR SELF INS. FUND
2117	ESCROW - RUJORO LOAN
2118	A/P - HUD
2119	ESCROW - TRANSFER STATION RENT
2120	ESCROW MATTERS BOTANY HILLS
2121	EMS GRANT
2122	ESCROW-3RD & MADISON-WESSELS
2123	ESCROW PROPERTY ROOM
2124	ESCROW - DEVOU PARK RANGERS
2125	ESCROW - ASCENT PILOT
2130	YES YOU CAN PROGRAM - ESCROW
2133	ESCROW - POLICE DEPARTMENT
2134	ESCROW - SECT 8 HOME OWNERSHIP
2135	ESCROW FIRE SAFETY AWARD
2136	HRA ESCROW
2137	FIRE PREV ED - ESCROW
2138	RENAISSANCE ESCROW
2139	ESCROW - CITY HALL
2140	DEVOU PARK TRAILS ESCROW
2141	BIKE TRAILS ESCROW
2142	PAYROLL CM 401A DEDUCTION
2144	ESCROW - BELL TOWER MAINT
2145	URBAN FORESTRY ESCROW
2146	ESCROW - LITTER ABATEMENT
2150	HISTORIC PLAQUE ESCROW
2151	ESCROW - LICKING RIVERSIDE
2152	ESCROW - ART COMMISSIONS
2153	ESCROW - BOB DUE
2175	FINANCE DEPT EMPLOYEE DEDUCT
2190	BILL CAPPEL COMPLEX ESCROW

2193	REC ESCROW
2201	KLC 2003A
2202	US BANK 04 TAXABLE
2203	KIA A 209-19
2204	KBC 201
2206	KLC JEFFERSON POOL
2207	KLC FT MITCHELL HUNTINGTON
2208	HUNTINGTON KLC2002A FTMITCHELL
2209	BANK OF NY KLC 2007 RICHMOND
2210	PREPAID ANNUAL CONTRIBUTIONS
2211	PREPAID RENT & SECURITY DEP
2212	REAL ESTATE TAXES PAYABLE
2213	BANK OF NY SERIES 2012F
2214	BOND
2215	PENSION BOND
2250	MEDICAL INSURANCE WITHHELD
2251	LIFE INSURANCE WITHHELD
2252	SUPPLEMENTAL INCOME INS WH
2253	FLEXIBLE SPENDING ACCOUNT
2255	FEDERAL INCOME TAX WITHHELD
2260	SOCIAL SECURITY TAX WITHHELD
2270	KY INCOME TAX WITHHELD
2275	OHIO INCOME TAX WITHHELD
2276	INDIANA INCOME TAX WITHHELD
2285	COVINGTON TAX WITHHELD
2290	TANK TAX WITHHELD
2295	PAYROLL WITHHOLDINGS
2350	ACCRUED PAYROLL
2351	SECONDARY DIRECT DEPOSIT
2362	ACCRUED PENSION - C E R S
2366	CERS PAYABLE - FIRE SETTLEMENT
2370	ACCRUED SOCIAL SECURITY
2380	ACCRUED INTEREST PAYABLE
2400	COMPENSATED ABSENCES PAYABLE
2401	DUE TO GENERAL FUND
2402	DUE TO POLICE BLOCK GRANT
2403	DUE TO FEDERAL & STATE GRANTS
2404	DUE TO CBDG
2406	DUE TO CITY HALL OPERATIONS
2407	DUE TO HPRP
2408	DUE TO HOME PROGRAM
2409	DUE TO RENAISSANCE GRANT
2410	DUE TO THE ONE STOP SHOP
2411	DUE TO CAD FUND
2412	DUE TO WORKING CAPITAL RESERVE
2413	DUE TO CAP RESERVE
2414	DUE TO CAPITAL IMPROV FUND
2415	DUE TO POLICE FORFEITURE FUND
2416	DUE TO HOME CONSORTIUM
2417	DUE TO RENTAL REHAB

2418	DUE TO HOUSING VOUCHER PROGRAM
2419	DUE TO INFRASTRUCTURE
2420	DUE TO HIGHWAY SAFETY
2421	DUE TO ECONOMIC DEV
2424	DUE TO FETFAO
2425	DUE TO WASTE
2427	DUE TO NSP
2428	DUE TO AMBULANCE FUND
2429	DUE TO LIABILITY SELF INS.
2430	DUE TO INACTIVE
2432	DUE TO PERSBEN
2433	DUE TO REFUNDING 2005 BONDS
2434	DUE TO BOND ISSUE 2001
2436	DUE TO PEN OBLIGATION 2004
2437	DUE TO ARTS DISTRICT
2439	DUE TO MEDICAL SELF INS
2440	DUE TO DEVOU ROAD MAINTENANCE
2443	DUE TO HAC PRTY ACQUISITION
2444	DUE TO SEWER MAINTENANCE FUND
2445	DUE TO DEVOU PARK MASTER PLAN
2446	DUE TO 501 MAIN STREET
2477	DUE TO POLICE SUPPLEMENTAL PAY
2491	DUE TO CITY EMPLOY. PENS. FUND
2492	DUE TO P & F PENSION

Reserve Accounts

2500	TAX INSTALLMENTS
2505	TEMP ALCOHOL BEVERAGE LICENSE
2650	RESERVE FOR ENCUMBRANCES
2655	RESERVE-PARKING AUTHORITY DEBT
2670	DEFERRED INCOME
2671	DEFERRED INCOME - LIENS
2672	DEF INC - HOME ENTITLEMENT
2673	RESERVE UNCOLLECTABLE SEC DEP
2674	RESERVE-UNCOLL FRAUD RECOVERY
2675	RESERVE FOR ST DEBT PAYOFF
2678	DEFERRED INCOME - HAP
2679	DEFERRED INCOME - ADMIN
2700	BOND INDEPTEDNESS - GENERAL
2710	BONDS PAYABLE
2720	REVENUE BONDS PAYABLE
2730	CAPITAL LEASES PAYABLE
2740	UNFUNDED PENSION CONTRIBUTIONS
2800	RESERVE FOR EQUIPMENT PURCHASE
2810	SURPLUS - UNRESERVED SURPLUS
2823	SECURITY DEPOSIT RESERVE
2826	RESERVE SURPLUS-OPERATIONS RES
2827	RESERVE SURPLUS - PROJ UNFND
2840	SURPLUS-CUMULATIVE HUD CONTRIB
2900	CAPITAL SURPLUS - GENERAL

2908	RESTRICTED FUND BAL - HAP
2909	UNRESTRICTED FUND BAL - ADMIN
2910	FUND BALANCE
2911	REVENUES
2912	EXPENDITURES
2913	ENCUMBRANCES
2920	PENSION FUND RESERVES
2921	DEBT SERVICE RESERVE
2940	ANNUAL CONTRIBUTIONS EARNED
2950	PROVISION FOR PROJECT ACCT
2960	PROVISIONS FOR OPERATING RESV
2970	INVESTMENT IN GEN. FIXED ASSET

Taxes

3000	REAL ESTATE TAXES
3020	PAYMENT IN LIEU OF TAXES MHC
3050	PERSONAL PROPERTY TAXES
3070	PERSONAL PROPERTY TAXES BANKS
3075	OMITTED TANGIBLE PROPERTY TAX
3080	PERS PROP TAXES MOBILE HOMES
3090	TAXES PRIOR TO 10 YEAR LIMIT
3095	MASTER COMMISSIONER PROCEEDS
3100	FRANCHISE TAXES
3115	FRANCHISE FEES - CABLE
3116	FRANCHISE FEE GAS & ELECTRIC
3120	NET PROFIT TAX
3130	PAYROLL TAXES
3131	PAYROLL TAX REFUNDS
3132	PAYROLL TAX INCENTIVES

Licenses and Permits

3200	NIGHT CLUB PERMITS
3210	LIQUOR & BEER LICENSES
3220	TAXI CAB LICENSES
3225	PAWN SHOP LICENSE
3230	INSURANCE LICENSE FEE
3240	RENTAL LICENSES
3241	VICIOUS DOG LICENSE
3260	RENTAL INSPECTION FEE
3270	ZONING PERMITS
3280	PUBLIC RIGHT OF WAY PERMITS
3290	ZONING PERMITS

Other Income and Revenue

3300	TIF REVENUE - COVINGTON
3301	TIF REVENUE - KC
3302	TIF REVENUE - PDS
3400	NET COURT REVENUE
3410	TRAFFIC TAG FINES
3412	DEVOU PARK CITATIONS

3415	LITTER FINES
3417	NUISANCE CODE FINES
3418	CODE ENFORCEMENT HEARING
3419	CODE ENFORCEMENT - GRASS CUTS
3420	OTHER FINES
3450	PENALTY & INTEREST ON LATE TAX
3490	HISTORICAL PLAQUE REVENUE
3491	INCOME FROM ART OF DISCOVERY
3492	INCOME FROM NATIONAL TOWN MTG
3500	INT. EARNED ON SHORT TERM INV
3501	INTEREST EARNED - LOANS REC
3502	INTEREST EARNED -OPERATING RES
3515	INTEREST INCOME - JUSTICE
3516	INTEREST INCOME - TREASURY
3517	INTEREST INCOME - STATE
3520	RENTAL INCOME
3522	CAM CHARGES TO TENANTS
3524	RENTAL INCOME-RIV CTR-COV LAND
3525	RENTAL INCOME-RIV CTR-CORPOREX
3526	RENTAL INCOME - HUNTINGTON ATM
3527	RENTAL INCOME MUTUAL BUILDING
3528	RENTAL INCOME - CITY HALL
3530	INCOME FROM DREES PAVILLION
3540	STREET PHONE COMMISSIONS
3550	REAL ESTATE COMMISSIONS
3560	PHOTO COPY INCOME
3593	REC SHELTER RENT
3594	REC TOURNEY FIELD RENT
3600	TRANSFER STATION INCOME
3610	WASTE FEE INCOME
3611	WASTE CODE VIOLATION REVENUE
3620	SEWER MAINTENANCE FEES
3630	CAD USER FEES
3631	CAD CELL PHONE USER FEES
3650	PARKING METERS - STREET
3651	PARKING REVENUES - RIVER CTR
3652	VALET PARKING
3653	PARKING LEASES - RIVERCENTER
3654	PARKING LEASES OTHER
3655	PARKING - 400 BLK MADISON
3656	PARKING - MADISON PLACE GARAGE
3657	PARKING REVENUES - CITY CENTER
3658	PARKING REV - MID TOWN GARAGE
3659	PARKING REV AMPCO ENFORCEMENT
3660	PARKING METERS - OFF STREET
3665	ADMIN REV
3670	PORTABILITY ADMIN FEE REVENUE
3671	PORTABILITY HARD-TO-HOUSE REV
3675	PORTABILITY HAP REVENUE
3676	PORTABILITY UTILITY REVENUE

3680	TRANSFERS FROM OTHER FUNDS
3700	FIRE PROTECTION
3710	IRB ISSUANCE CHARGES
3720	HIGHWAY SAFETY GRANT
3740	INCOME FROM SQUAD RUNS
3750	REC CONCESSION INCOME
3754	CAPPEL CONCESSION REVENUE
3770	REC LEAGUE FEE INCOME
3771	REC RIVERFEST RUN
3772	REC RIVERFEST VENDORS
3773	POLICE - SWAT TEAM REVENUE
3774	POLICE OT - HAC - GUARD SHACK
3775	SPECIAL EVENTS CHARGES
3776	INCOME FROM CSX CLEAN UP
3777	POLICE OT -HAC -INVESTIGATIONS
3778	POLICE OT - HAC
3779	POLICE OVERTIME I-75
3780	INCOME FROM DPI SERVICES
3786	EMPLOYEE MEDICAL PREMIUM
3787	INCOME MEDICAL AND DENTAL PLAN
3788	REIMBURSEMENT
3789	REBATE INCOME
3790	MISC INCOME CURRENT SERVICES
3800	SALE OF SURPLUS PROPERTY
3804	COURT SETTLEMENT
3805	COURT AWARD - POLICE DEPT
3806	FIRE EQUIPMENT FUNDS
3809	MISC INCOME FROM REIMBURSEMENT
3810	MISC INCOME - FIRE
3811	MISC INCOME - ADMINISTRATION
3812	MISC INCOME - LEGAL
3813	MISC INCOME - URBAN PLANNING
3814	MISC INCOME - CODE ENFORCEMENT
3815	MISC INCOME - GEN SERVICES
3816	MISC INCOME - ENGINEERING
3817	MISC INCOME - FINANCE
3818	MISC INCOME - POLICE
3819	MISC INCOME-RECREATION & PARKS
3820	TRANSFER FROM OTHER FUNDS
3826	INC-DEV PARK RANGERS
3827	INCOME FROM PRIVATE FOUNDATION
3828	INCOME FROM UNITED WAY
3829	REC ADVERTISING
3830	BOND PROCEEDS
3831	PREMIUM ON BONDS SOLD
3832	TAX ANTICIPATION NOTE
3840	SQUAD RUN INCOME
3841	EMT TRAINING REVENUE
3850	RESTITUTION
3870	CELL PHONE REIMBURSEMENTS

3900	INCOME FROM FEDERAL GOVERNMENT
3901	INCOME FROM STATE GOVERNMENT
3902	INCOME FROM OTHER GOV'T UNITS
3903	RECAPTURED HOMBUYER FUNDS
3904	PROGRAM INCOME
3905	FRAUD RECOVERY
3908	AUCTION INCOME - AUTO TITLES
3915	FORFEITURE INCOME - JUSTICE
3916	FORFEITURE INCOME - TREASURY
3917	FORFEITURE INCOME - STATE
3921	LITTER ABATEMENT GRANT
3930	KHC REN FACADE
3931	KHC RENAISSANCE
3950	MISCELLANEOUS INCOME
3951	IMPOUNDING LOT INCOME
3955	ASSESSMENTS RECEIVED
3960	EMPLOYEE CONTRIBUTION
3961	CITY CONTRIBUTIONS
3965	EMPLOYER CONTRIBUTION
3970	GAIN ON INVESTMENTS REDEEMED
3971	UNREALIZED GAIN/LOSS ON INV
3980	OVER-SHORT CASHIER
3985	BANK RECONCILING OVER/SHORT
3990	PROCEEDS OF LEASE
3991	PROCEEDS OF LOAN
3998	PRIOR YEARS APPROPRIATED SURP

Personal Services

4010	BASE PAY
4015	NEW PERSONNEL/PROGR & RAISES
4020	BASE PAY TEMPORARY & PART TIME
4030	BASE PAY OTHER
4040	SEPARATION PAY
4050	LONGEVITY
4060	DIFFERENTIAL
4070	OVERTIME
4071	SCHEDULED OVERTIME
4072	TRAINING - OVERTIME
4073	SPECIAL EVENT OVERTIME
4074	FIRE EDUCATION OVERTIME
4075	SWAT OVERTIME
4080	HOLIDAY PAY
4110	PENSION
4111	ANNUITY PAYMENTS/CITY EMPLOYEE
4112	ANNUITY PAYMENTS/POLICE
4113	ANNUITY PAYMENTS/FIREMEN
4114	COUNTY PENSION
4115	CERS - HAZARDOUS
4116	CERS HAZARDOUS FIRE SETTLEMENT
4130	MEDICAL INSURANCE

4132	HRA REIMBURSEMENT EXPENSE
4150	SOCIAL SECURITY
4160	UNIFORM ALLOWANCE
4170	WORKMANS COMP
4180	UNEMPLOYMENT
4190	OTHER EMPLOYEE BENEFITS
4195	CONTRACT STIPEND
4197	SPOUSAL PREMIUM REIMB

Contractual Services

4210	ADVERTISING
4215	PHOTO COPYING & PRINTING
4230	PROF & TECHNICAL FEES
4231	MEDICAL/DENTAL INS ADMIN FEES
4232	STOP LOSS ADMIN FEES
4240	PAYMENTS TO BOARD MEMBERS
4250	MAINTENANCE & REPAIRS
4251	MAINTENANCE - GEN'L SER EQUIP.
4252	MAINTENANCE - POLICE VEHICLES
4253	MAINTENANCE - FIRE VEHICLES
4254	MAINT. - OTHER VEHICLES/EQUIP
4255	MAINTENANCE AGREEMENTS
4260	FILING FEES & LICENSING
4270	TRAVEL & TRAINING
4280	TRAINING SEMINARS
4320	GAS & ELECTRIC
4330	OTHER UTILITIES
4340	COMMUNICATIONS
4341	CELL PHONES
4350	POSTAGE
4360	RENTS & STORAGE
4370	LEASE PURCHASE PAYMENTS
4380	INSURANCE
4390	OTHER CONTRACTUAL EXPENSES
4391	IMPOUNDING LOT EXPENSE
4392	HOMELESS PREVENTION CONTRACT
4393	IN HOUSE NSP CONTRACT EXPENSES
4395	BANK SERVICE CHARGES
4396	VISION REIMBURSEMENT
4397	SPOUSAL PREMIUM REIMBURSEMENT
4400	DEBT SERVICE

Materials and Supplies

4410	TECHNICAL SUPPLIES
4415	SWIMMING POOL SUPPLIES
4420	AGRICULTURAL SUPPLIES
4425	SIGN SUPPLIES
4430	PHOTO DEVELOPING, FILM, SUPPLY
4440	EQUIPMENT PARTS
4445	EQUIPMENT PARTS - GEN SERV

4447	EQUIPMENT PARTS - OTH. CITIES
4448	EQUIPMENT PARTS - POLICE
4449	EQUIPMENT PARTS - FIRE
4450	DEPRECIATION
4460	CONSTRUCTION MATERIALS
4480	MEDICAL & FIRST AID SUPPLIES
4490	HISTORICAL PLAQUE EXPENSE
4491	ART OF DISCOVERY
4492	NATIONAL TOWN MEETING EXPENSE
4507	BIKE PATROL
4508	BODY ARMOR
4510	UNIFORMS AND CLOTHES
4530	HEATING SUPPLIES
4550	MOTOR FUEL & LUBRICANTS
4560	LAUNDRY & CLEANING SUPPLIES
4580	OFFICE SUPPLIES
4590	OTHER MATERIALS & SUPPLIES
4595	COMPUTER PARTS & SUPPLIES

Other Expenses

4610	DUES & SUBSCRIPTIONS
4620	JUDGEMENTS & COURTS COSTS
4660	GRANTS & SUBSIDIES
4661	SMALL BUSINESS LOAN PROGRAM
4662	MICRO-LOAN PROGRAM
4663	CHDO RESERVE LOANS & GRANTS
4664	BROWNFIELDS GRANT
4665	KY CHANGERS
4666	RENAISSANCE FACADE GRANT
4670	PORTABILITY ADMIN FEE EXPENSE
4672	RELOCATION EXPENSE
4674	INVALID ACCOUNT
4675	RENT ASSISTANCE
4676	UTILITIES ASSISTANCE
4678	SECURITY CLAIMS
4679	VACANCY CLAIMS
4680	TRANSFERS TO OTHER FUNDS
4685	PORTABILITY HAP EXPENSE
4686	PORTABILITY UTILITIES EXPENSE
4688	PORTABILITY DAMAGE EXPENSE
4689	PORTABILITY VACANCY EXPENSE
4690	MISC OTHER EXPENSE
4691	RESERVE FOR PAY INCREASES
4692	WEATHER RELATED CONTINGENCIES
4693	PUBLIC SAFETY CONTINGENCY
4694	RESERVE FOR UTILITIES
4695	PRIOR YEAR ADJ
4696	REFUNDS - RESIGNATIONS
4697	RESERVE FOR WORKERS COMP
9997	SUSPENSE

Capital Outlay

4710	TECHNICAL EQUIPMENT
4770	OFFICE EQUIPMENT
4780	TRANSPORTATION EQUIPMENT
4795	COMPUTER EQUIPMENT
4810	LAND
4825	BUILDING IMPROVEMENTS
4830	STREETS
4833	SIDEWALKS
4835	OTHER PUBLIC DOMAIN INFRASTR
4890	OTHER EQUIPMENT

Debt Service

4910	PAYMENT OF BORROWED MONEY
4915	INTEREST EXPENSE
4916	CAPITAL LEASE PRINCIPAL
4917	CAPITAL LEASE INTEREST
4920	LOSS ON SALE OF INVESTMENTS
4921	UNREALIZED LOSS ON INVESTMENTS
4990	LOSS "DUE" TO EMBEZZLEMENT

Expense Credit

5010	EXPENSE CREDIT - PERSONNEL
5020	EXPENSE CREDIT - OPERATING EXP