

CITY OF PARK HILLS, KENTUCKY

June 30, 2017

ANNUAL FINANCIAL REPORT PRESENTATION PACKAGE

Presented By:
John R. Chamberlin, CPA, MBA
Van Gorder, Walker & Co., Inc.
Certified Public Accountants

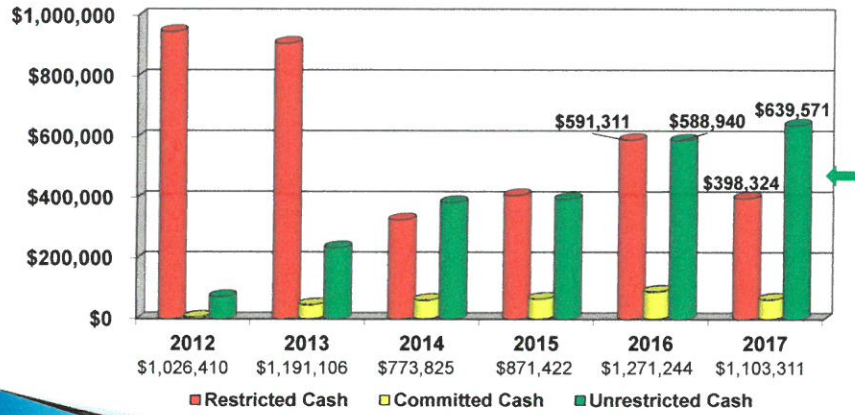
February 12, 2018

SUMMARY

- ▶ UNMODIFIED OPINION
- ▶ REPORT ON INTERNAL CONTROL AND COMPLIANCE
 - No matters involving internal control over financial reporting and operations were considered to be *material weaknesses*.
 - One Significant Deficiency – Lack of segregation of duties is a *significant deficiency* that is not considered a material weakness.
 - No instances of noncompliance that are required to be reported under *Government Auditing Standards*.

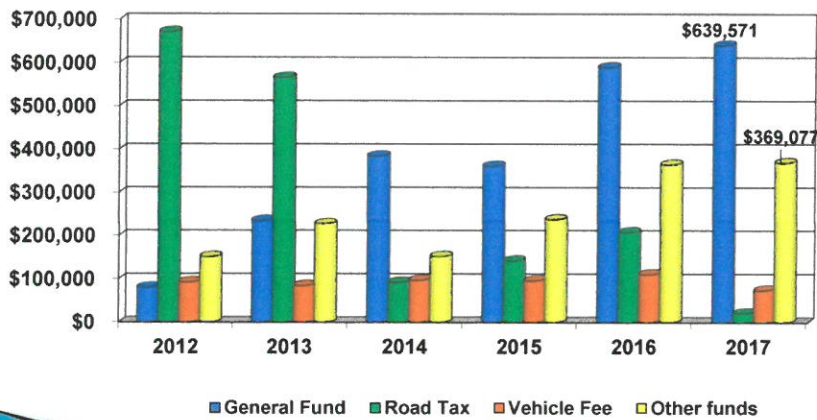
City of Park Hills, Kentucky

Cash Position
 Governmental Funds 1103311
 As of June 30, 2017



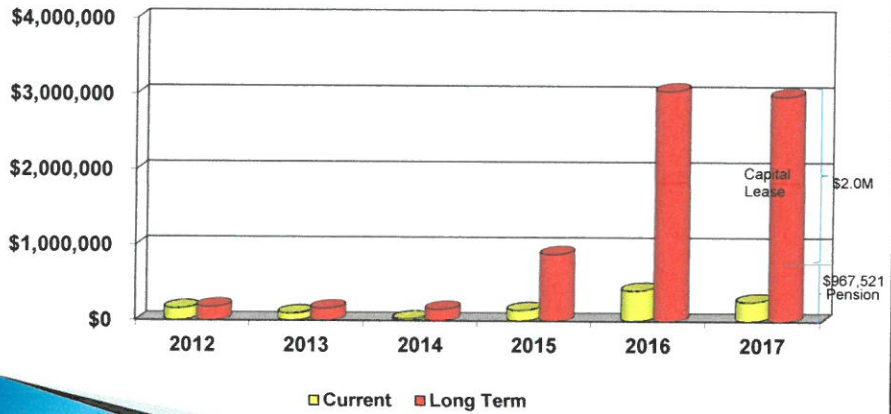
City of Park Hills, Kentucky

Cash Comparison by Fund
 As of June 30, 2017



City of Park Hills, Kentucky

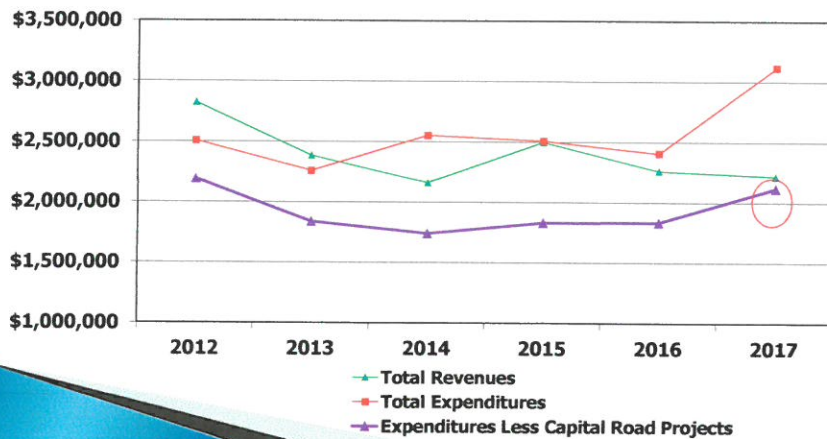
Liabilities Comparison
Governmental Activities
As of June 30, 2017



5

City of Park Hills, Kentucky

Revenues vs. Expenditures
All Funds
For the Years Ended June 30, 2017

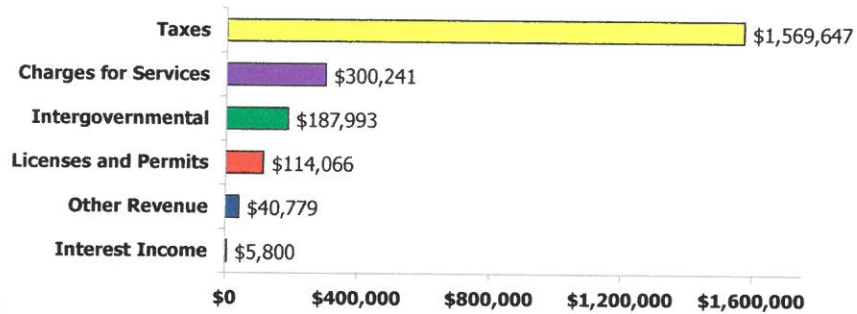


6

City of Park Hills, Kentucky

Revenues - All Governmental Funds
For the Year Ended June 30, 2017

Total Revenues \$2,218,526

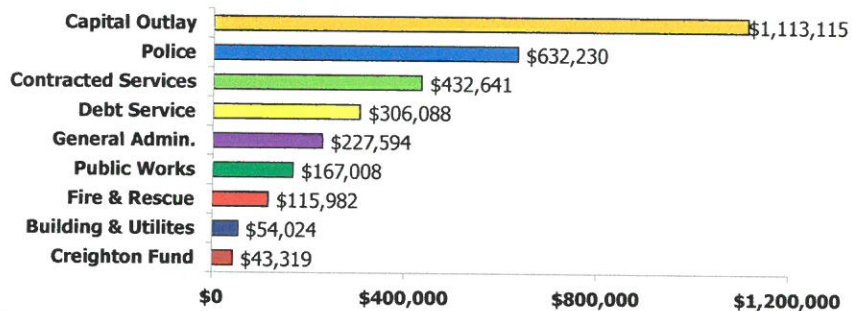


7

City of Park Hills, Kentucky

Expenditures by Dept. - All Governmental Funds
For the Year Ended June 30, 2017

Total Expenditures \$3,117,106



8