

# CITY OF PARK HILLS, KENTUCKY

June 30, 2016

## ANNUAL FINANCIAL REPORT PRESENTATION PACKAGE

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

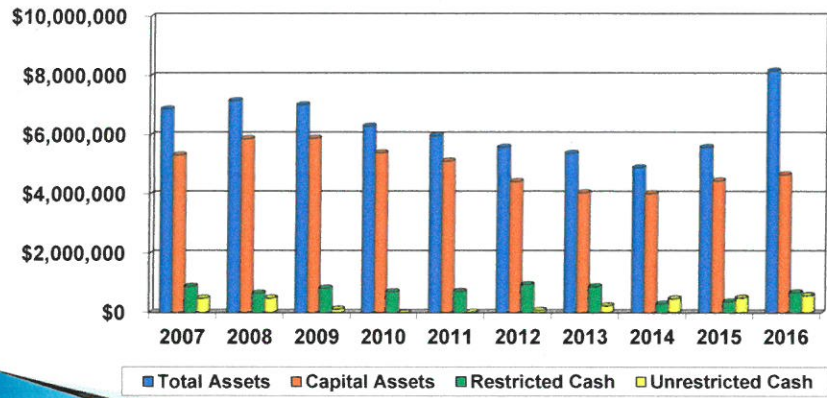
February 13, 2017

## 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*.
  - 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

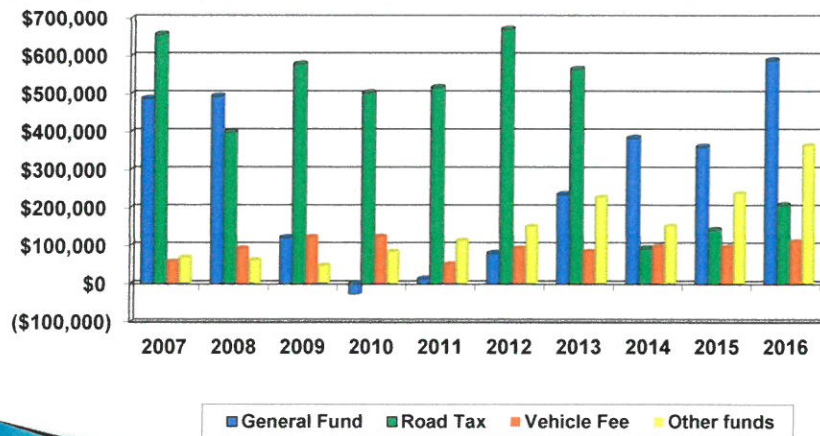
Assets / Cash Comparison  
 Governmental Activities  
 As of June 30, 2016



3

# City of Park Hills, Kentucky

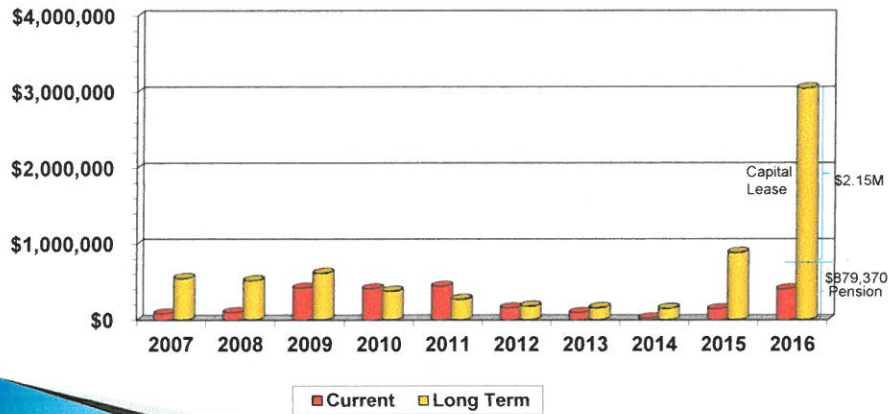
Cash Comparison by Fund  
 As of June 30, 2016



4

# City of Park Hills, Kentucky

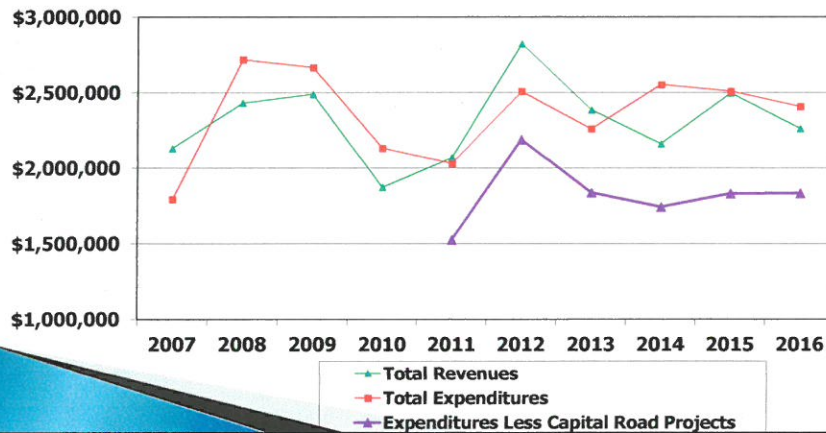
Liabilities Comparison  
Governmental Activities  
As of June 30, 2016



5

# City of Park Hills, Kentucky

Revenues vs. Expenditures  
All Funds  
For the Years Ended June 30, 2016



6

# City of Park Hills, Kentucky

Expenditures by Dept. - All Governmental Funds  
For the Year Ended June 30, 2016

**Total Expenditures \$2,406,895**

