

CITY OF PARK HILLS, KENTUCKY

June 30, 2014

ANNUAL FINANCIAL REPORT PRESENTATION PACKAGE

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

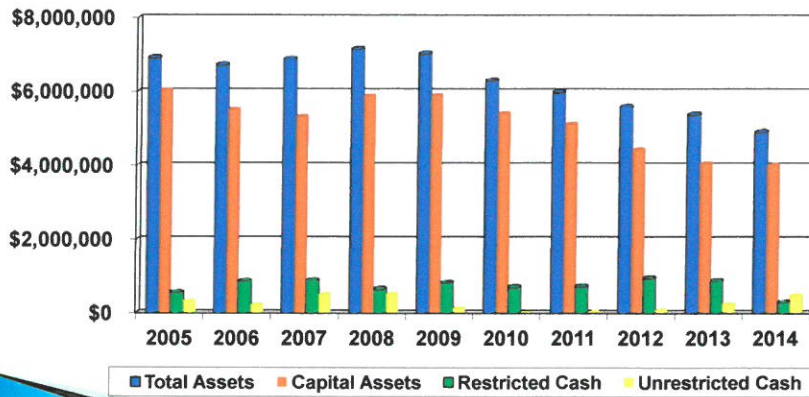
November 10, 2014

SUMMARY

- ▶ UNQUALIFIED 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

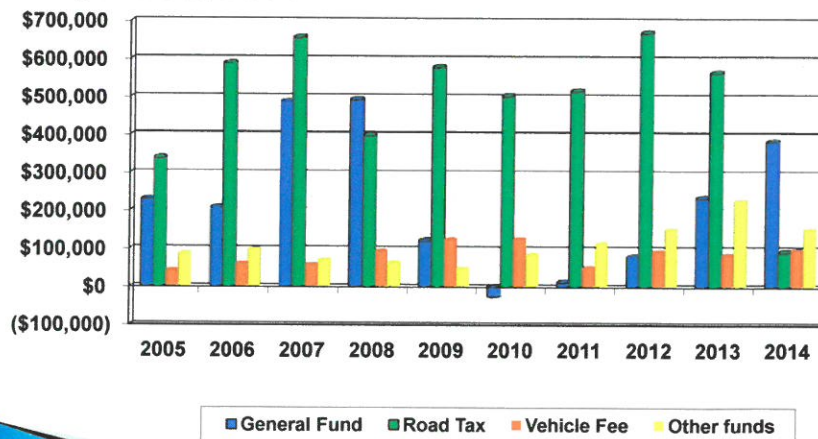
Assets / Cash Comparison
 Governmental Activities
 As of June 30, 2014



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City of Park Hills, Kentucky

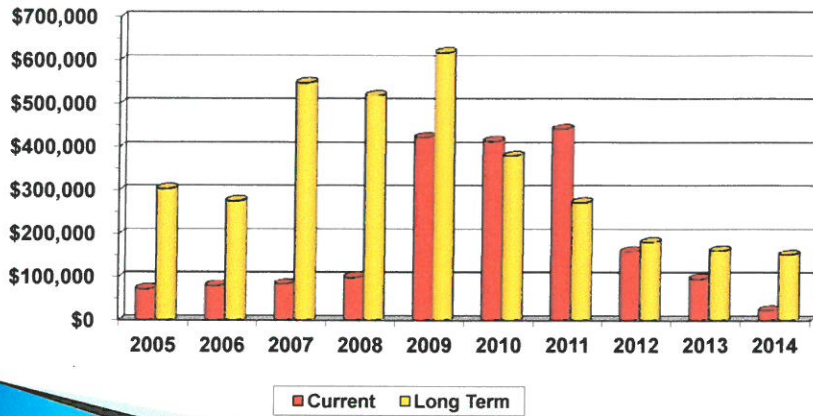
Cash Comparison by Fund
 As of June 30, 2014



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City of Park Hills, Kentucky

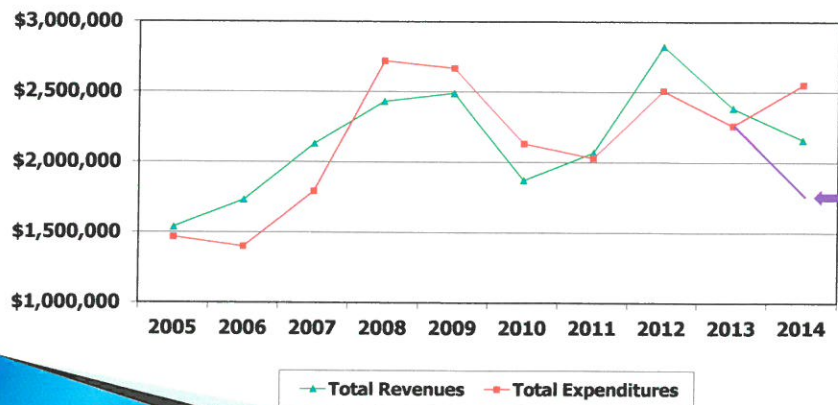
Liabilities Comparison
Governmental Activities
As of June 30, 2014



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City of Park Hills, Kentucky

Revenues vs. Expenditures
All Funds
For the Years Ended June 30, 2014



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City of Park Hills, Kentucky

Expenditures by Dept. – All Governmental Funds
For the Year Ended June 30, 2014

Total Expenditures \$2,552,825

