

CITY OF PARK HILLS, KENTUCKY

June 30, 2015

ANNUAL FINANCIAL REPORT PRESENTATION PACKAGE

Presented By:

John R. Chamberlin, CPA, MBA

Van Gorder, Walker & Co., Inc.

Certified Public Accountants

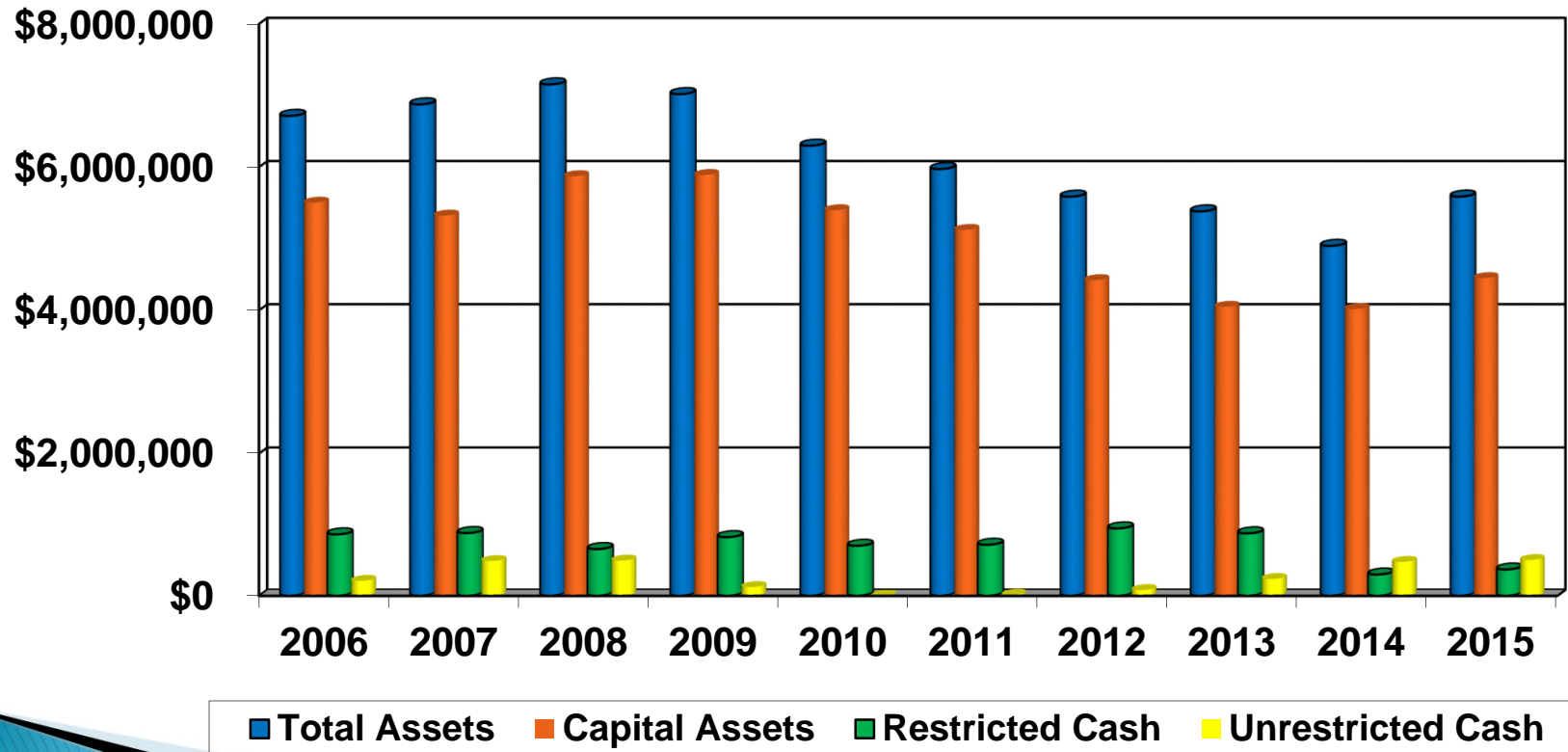
January 11, 2016

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

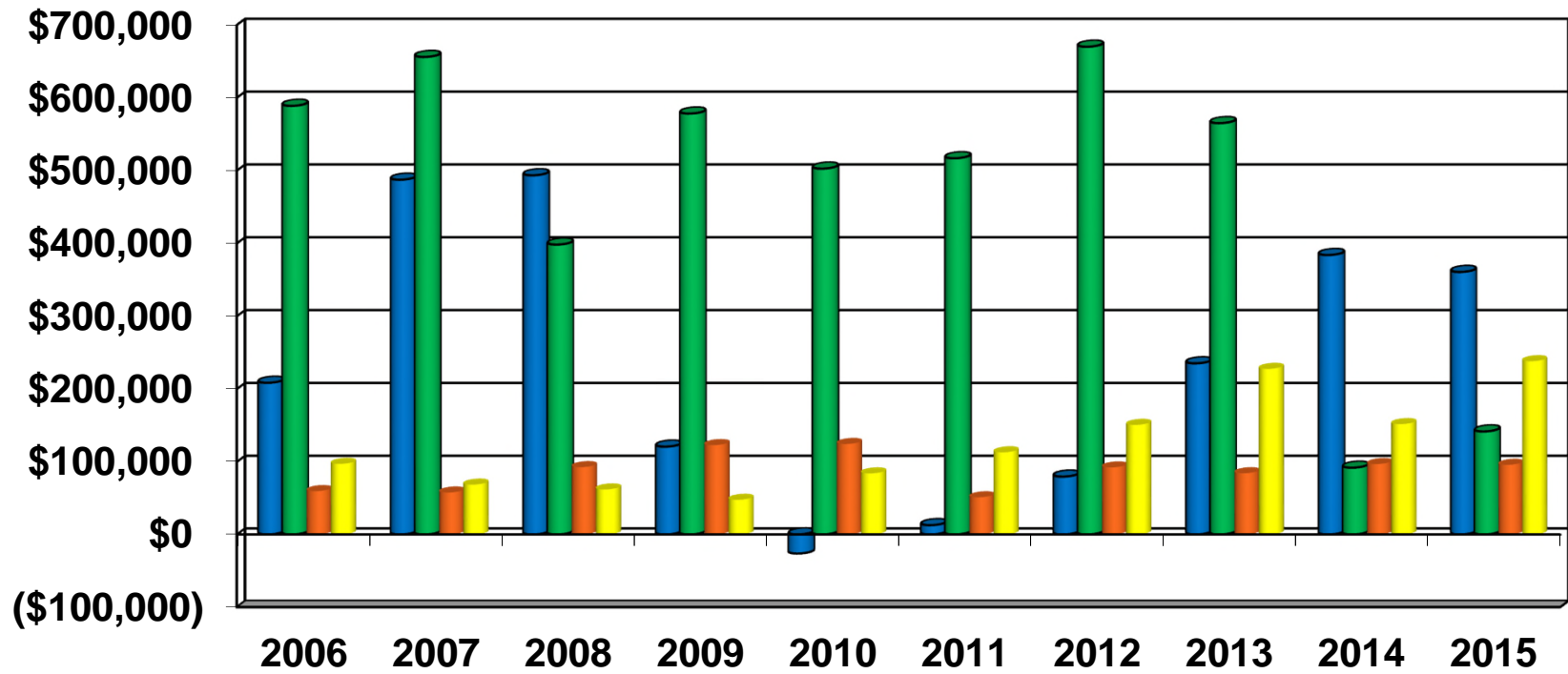
Assets / Cash Comparison
Governmental Activities
As of June 30, 2015



City of Park Hills, Kentucky

Cash Comparison by Fund

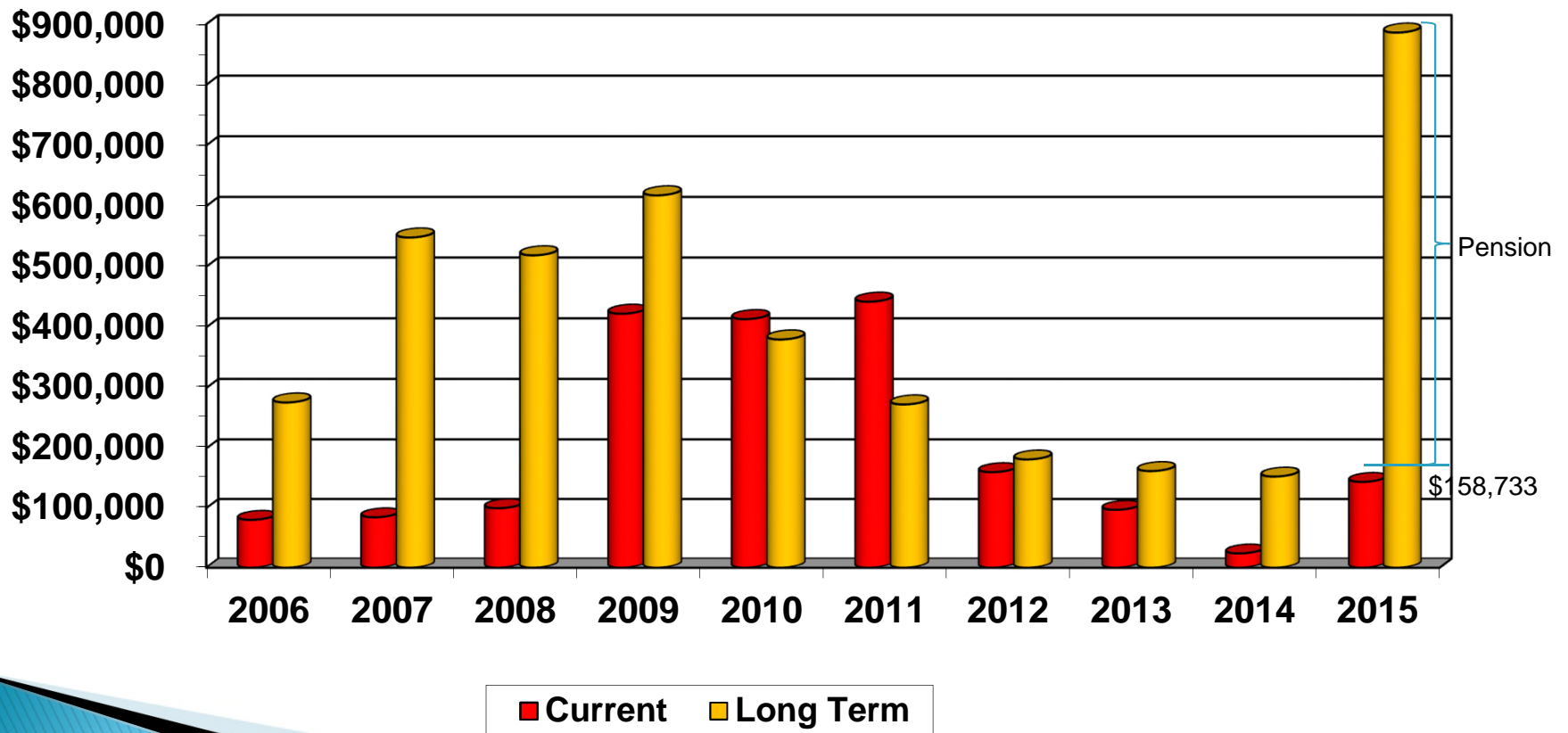
As of June 30, 2015



■ General Fund ■ Road Tax ■ Vehicle Fee ■ Other funds

City of Park Hills, Kentucky

Liabilities Comparison Governmental Activities As of June 30, 2015

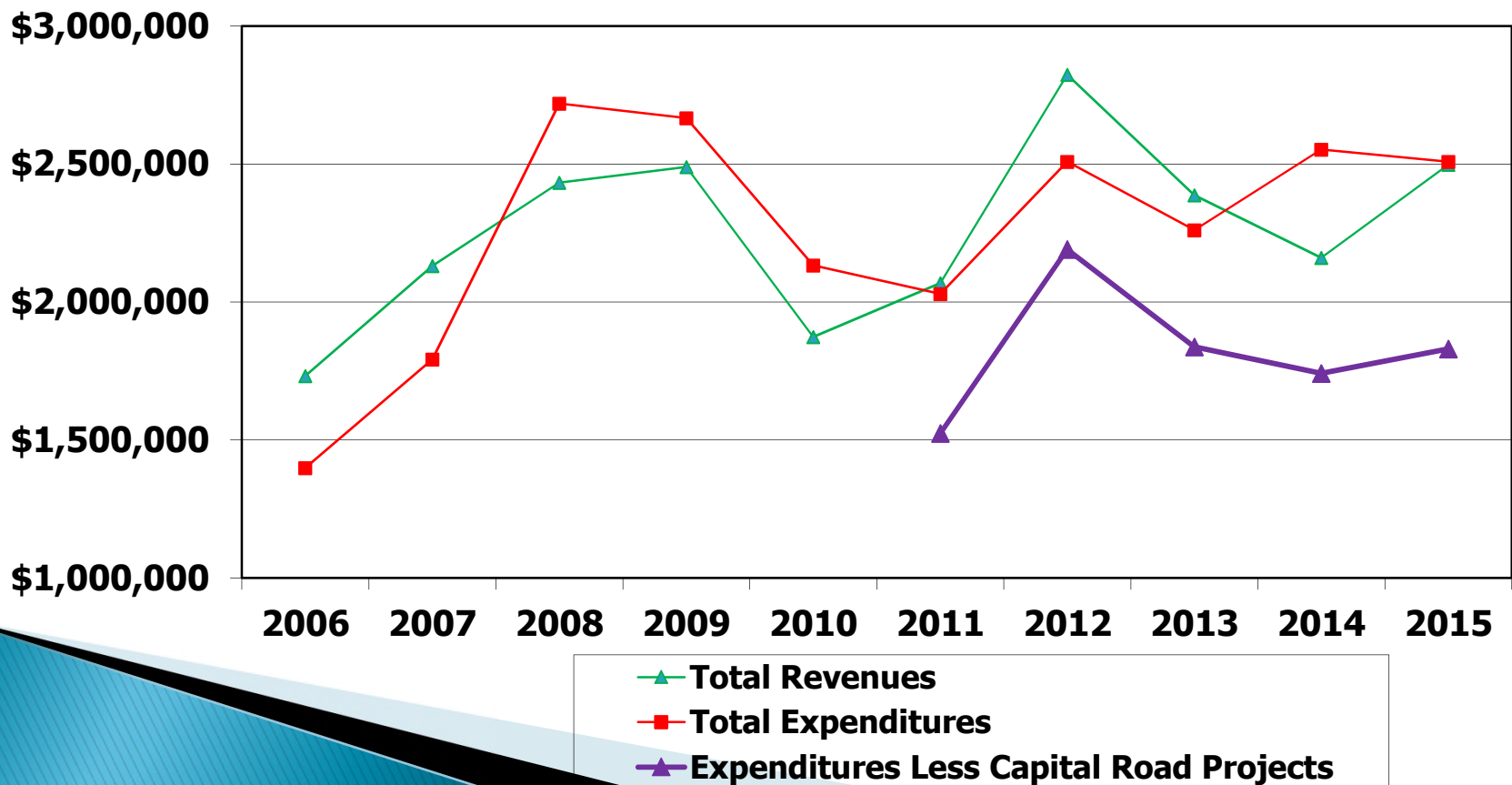


City of Park Hills, Kentucky

Revenues vs. Expenditures

All Funds

For the Years Ended June 30, 2015



City of Park Hills, Kentucky

Expenditures by Dept. – All Governmental Funds
For the Year Ended June 30, 2015

Total Expenditures \$2,508,420

