

# CITY OF PARK HILLS, KENTUCKY

June 30, 2013

## ANNUAL FINANCIAL REPORT PRESENTATION PACKAGE

Presented By:

John R. Chamberlin, CPA, MBA

Van Gorder, Walker & Co., Inc.

Certified Public Accountants

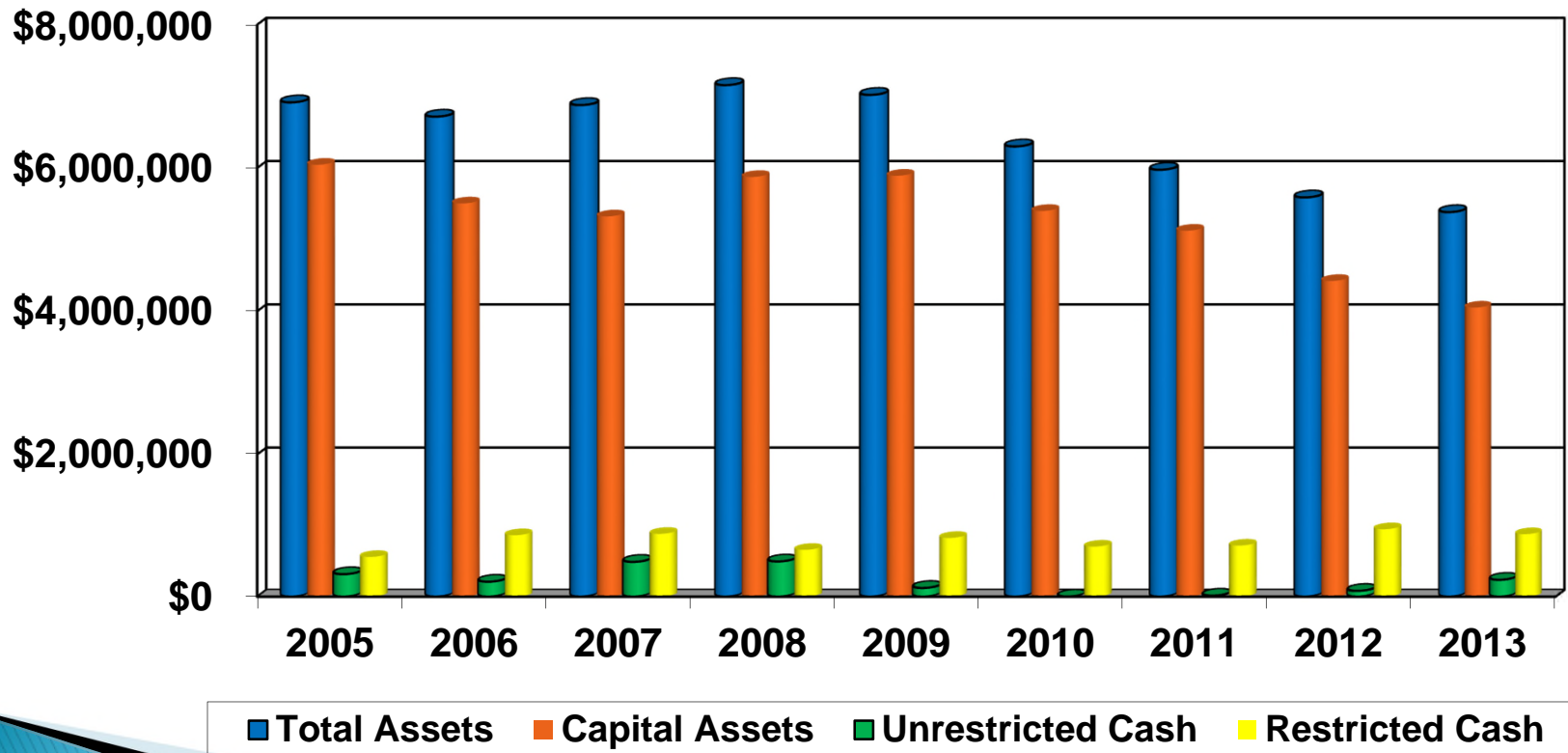
January 13, 2014

# 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

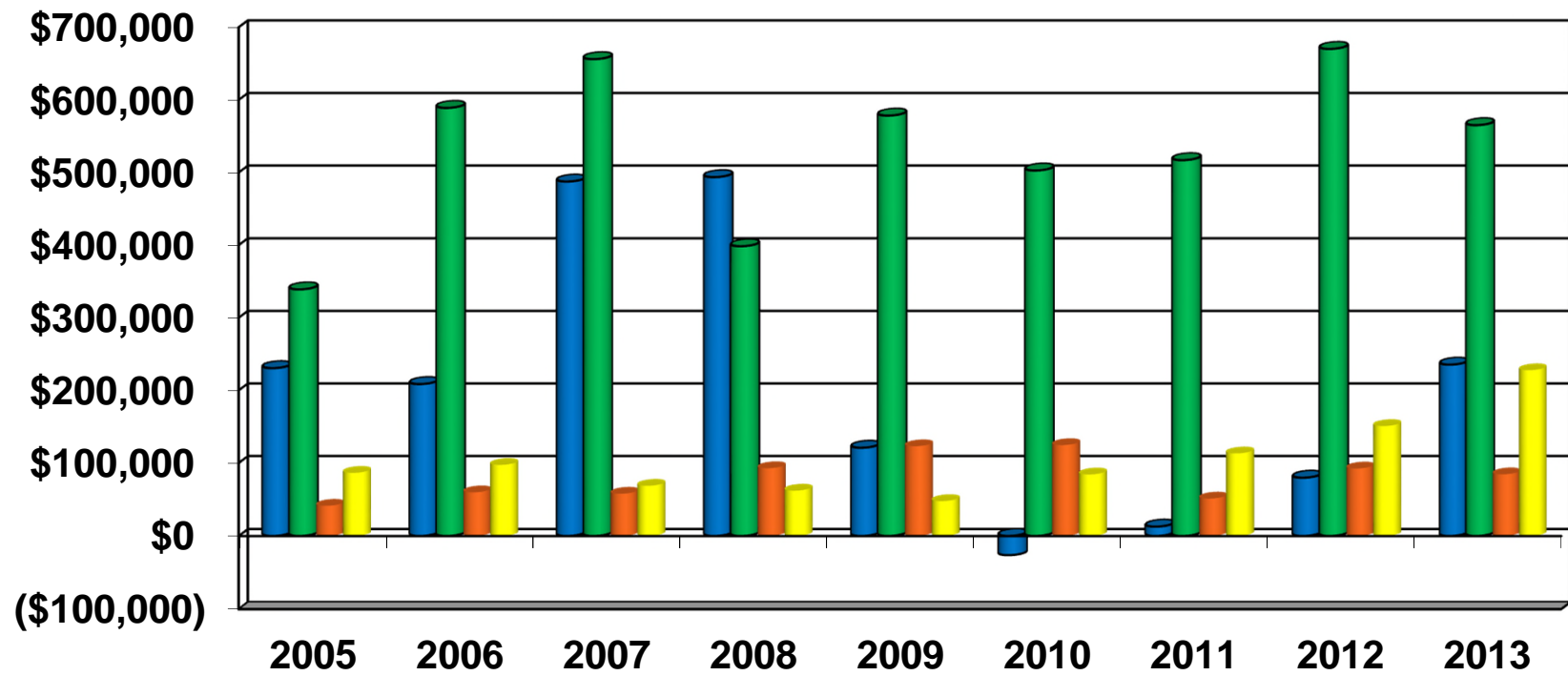
Assets / Cash Comparison  
Governmental Activities  
As of June 30, 2013



# City of Park Hills, Kentucky

## Cash Comparison by Fund

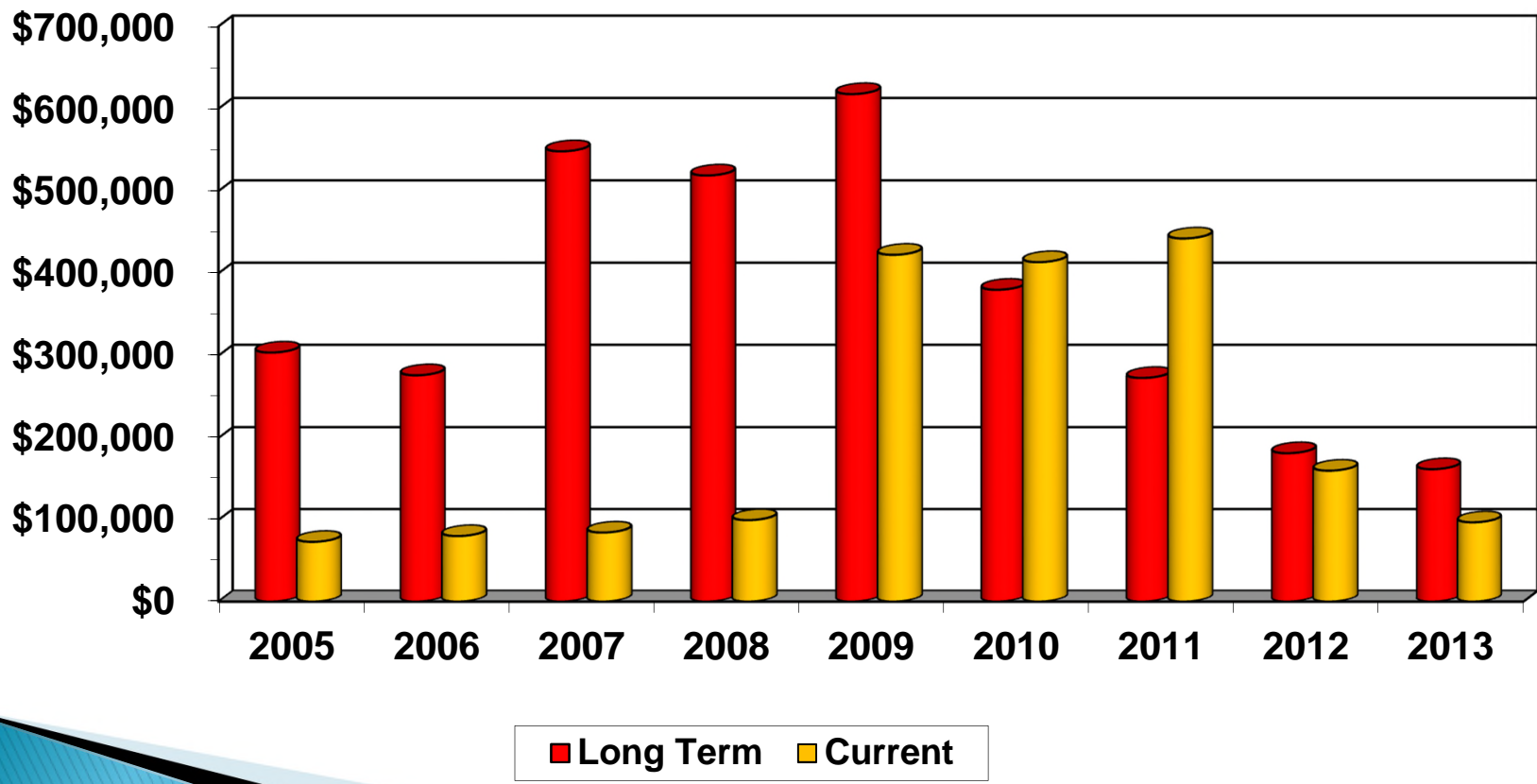
As of June 30, 2013



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

# City of Park Hills, Kentucky

Liabilities Comparison  
Governmental Activities  
As of June 30, 2013

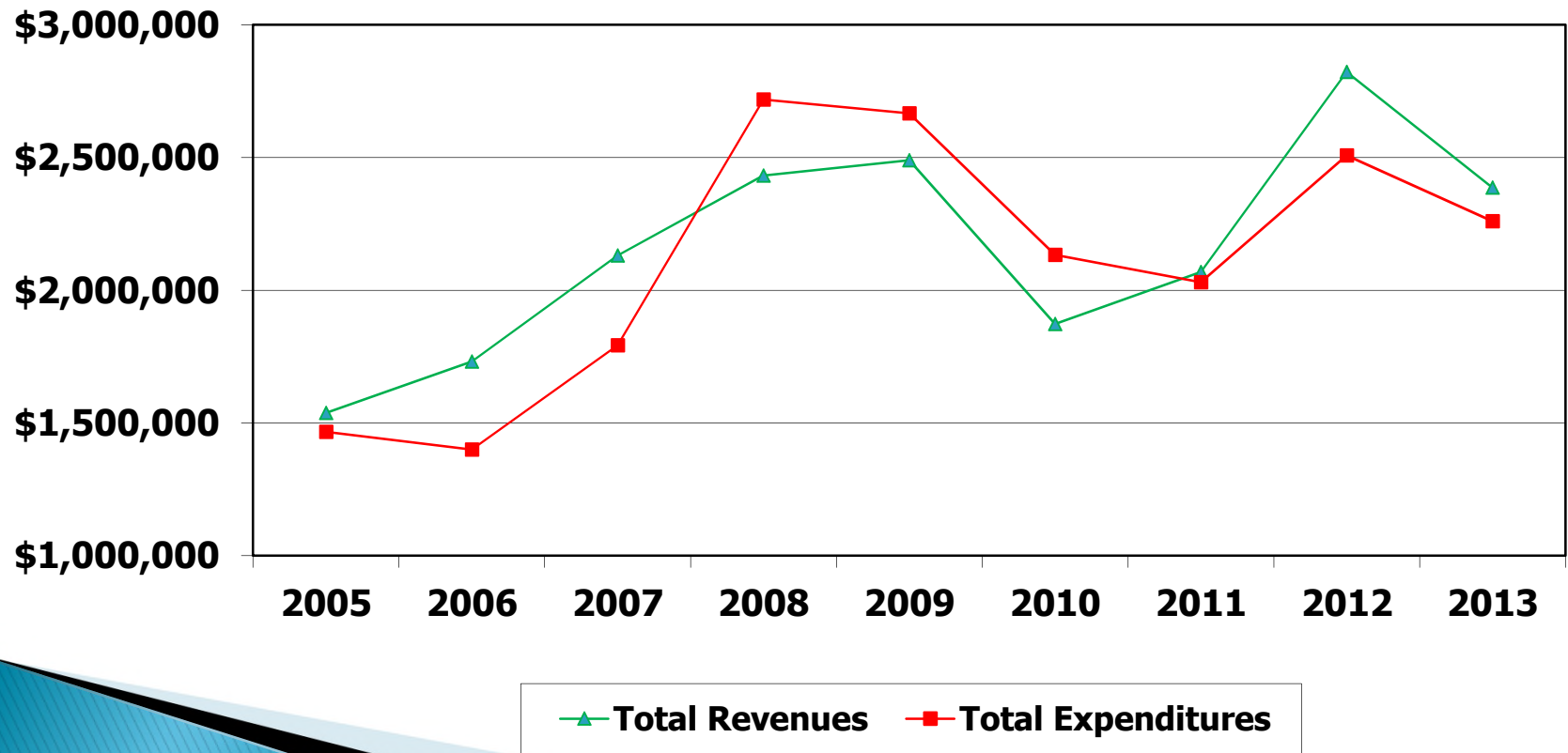


# City of Park Hills, Kentucky

Revenues vs. Expenditures

All Funds

For the Years Ended June 30, 2013



# City of Park Hills, Kentucky

Expenditures by Dept. - All Governmental Funds  
For the Year Ended June 30, 2013

## Total Expenditures \$2,260,390

