

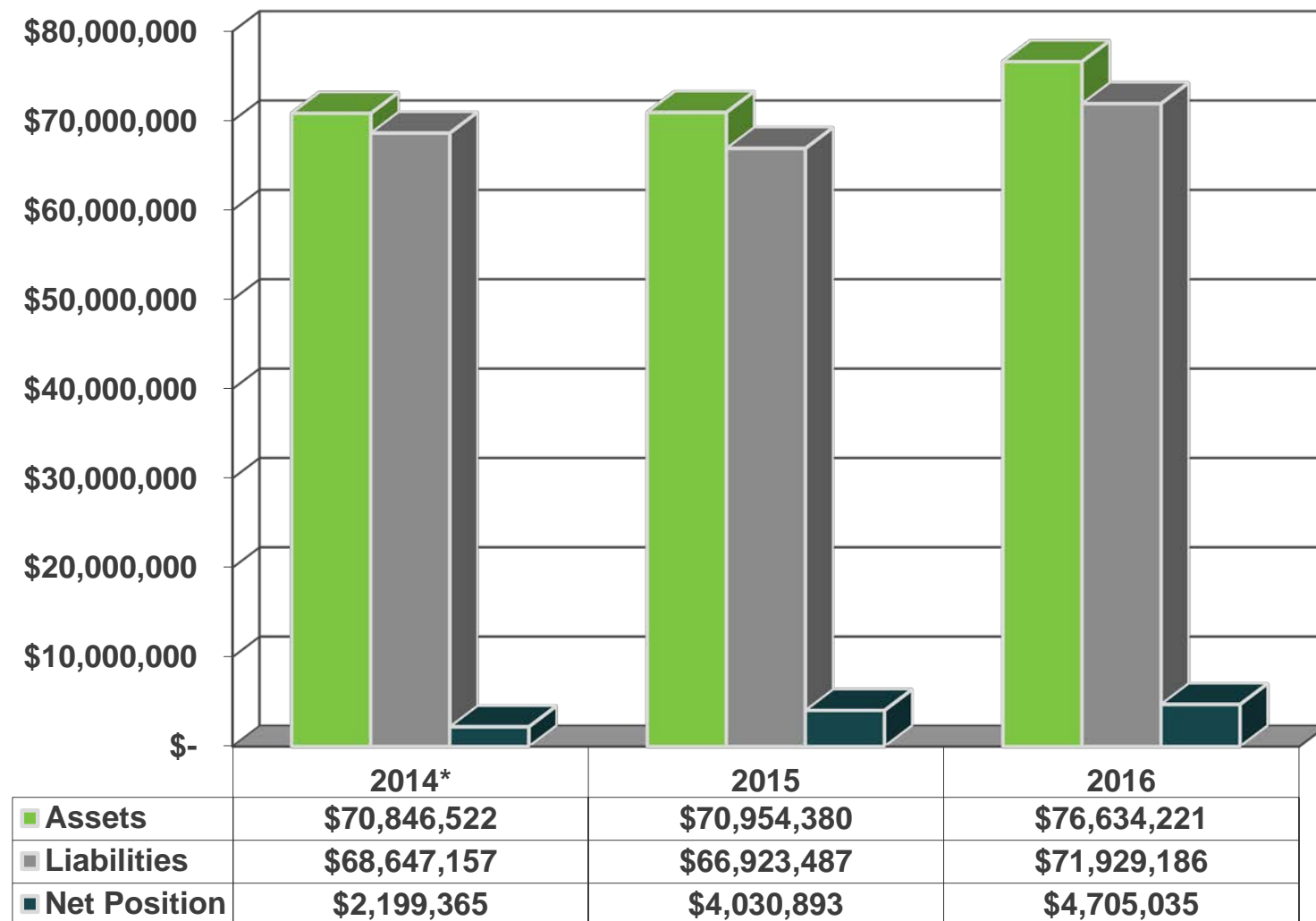


# CITY OF NEWPORT, KENTUCKY

FYE June 30, 2016

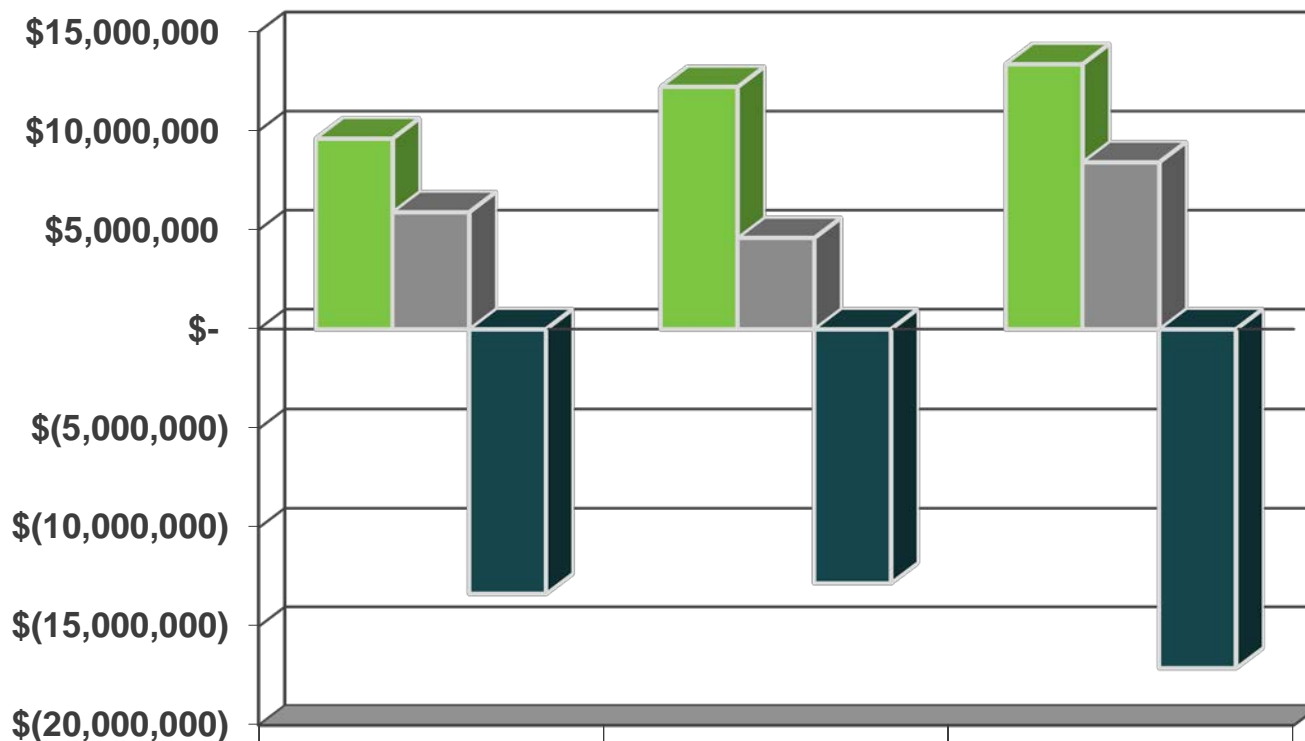
AUDIT PRESENTATION  
RFH, PLLC

# Statement of Net Position



\*2014 unrestricted net position has been restated for the estimated amount of GASB 68 liability. Exact figures are not known.

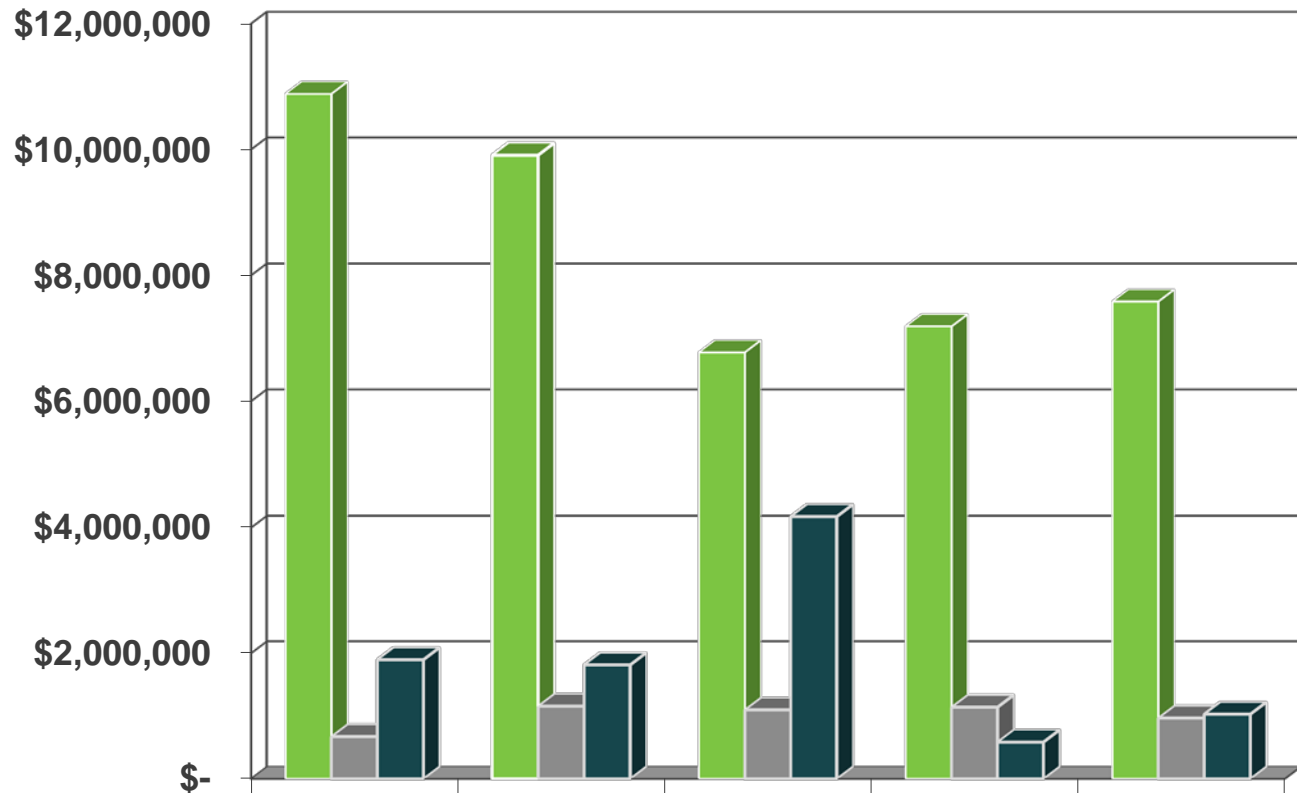
# Components of Net Position



	2014*	2015	2016
■ Net invested in capital assets	\$9,618,753	\$12,219,003	\$13,370,362
■ Restricted	\$5,908,371	\$4,598,412	\$8,425,487
■ Unrestricted	\$(13,327,759)	\$(12,786,522)	\$(17,090,814)

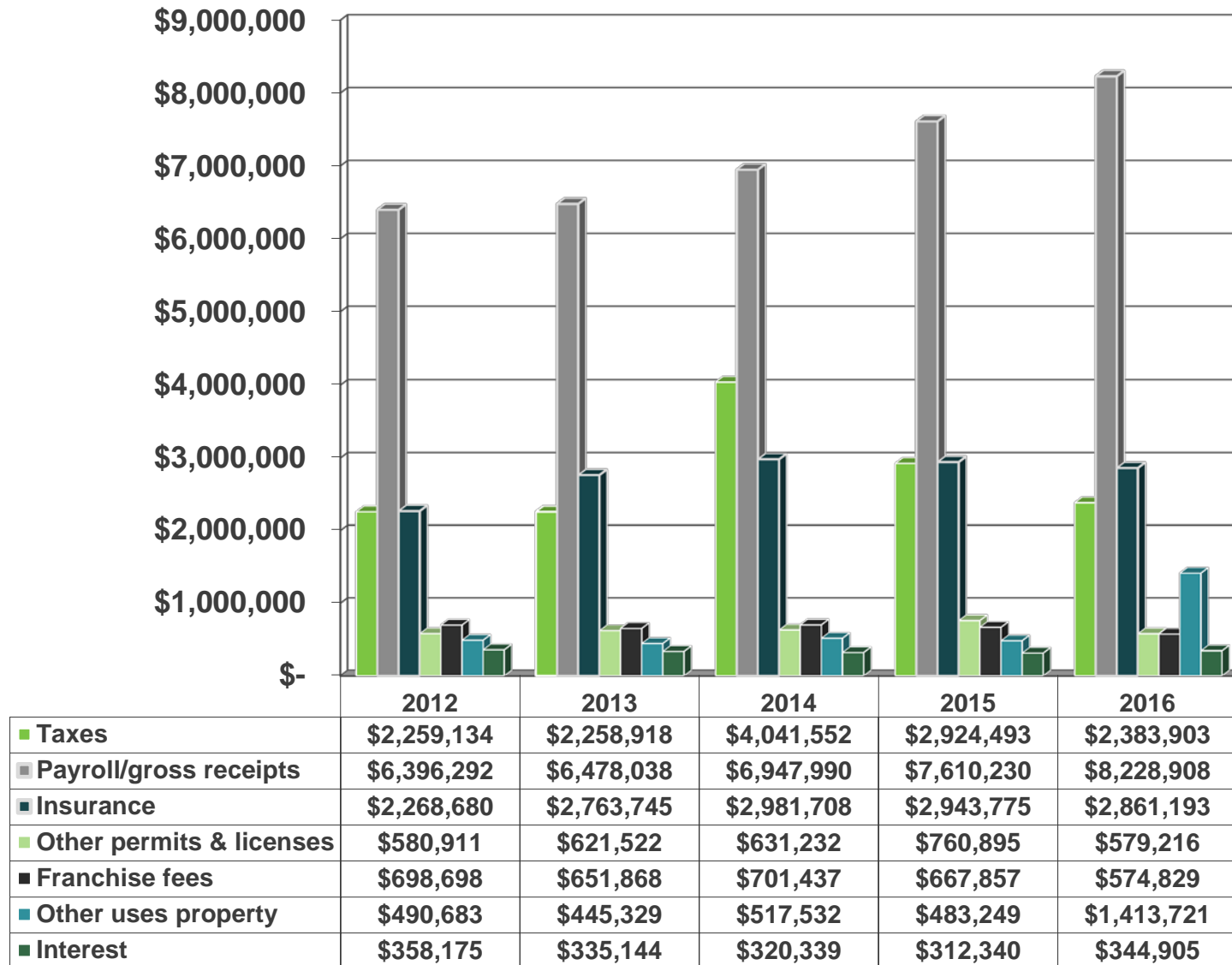
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# Statement of Activities– Program Revenues

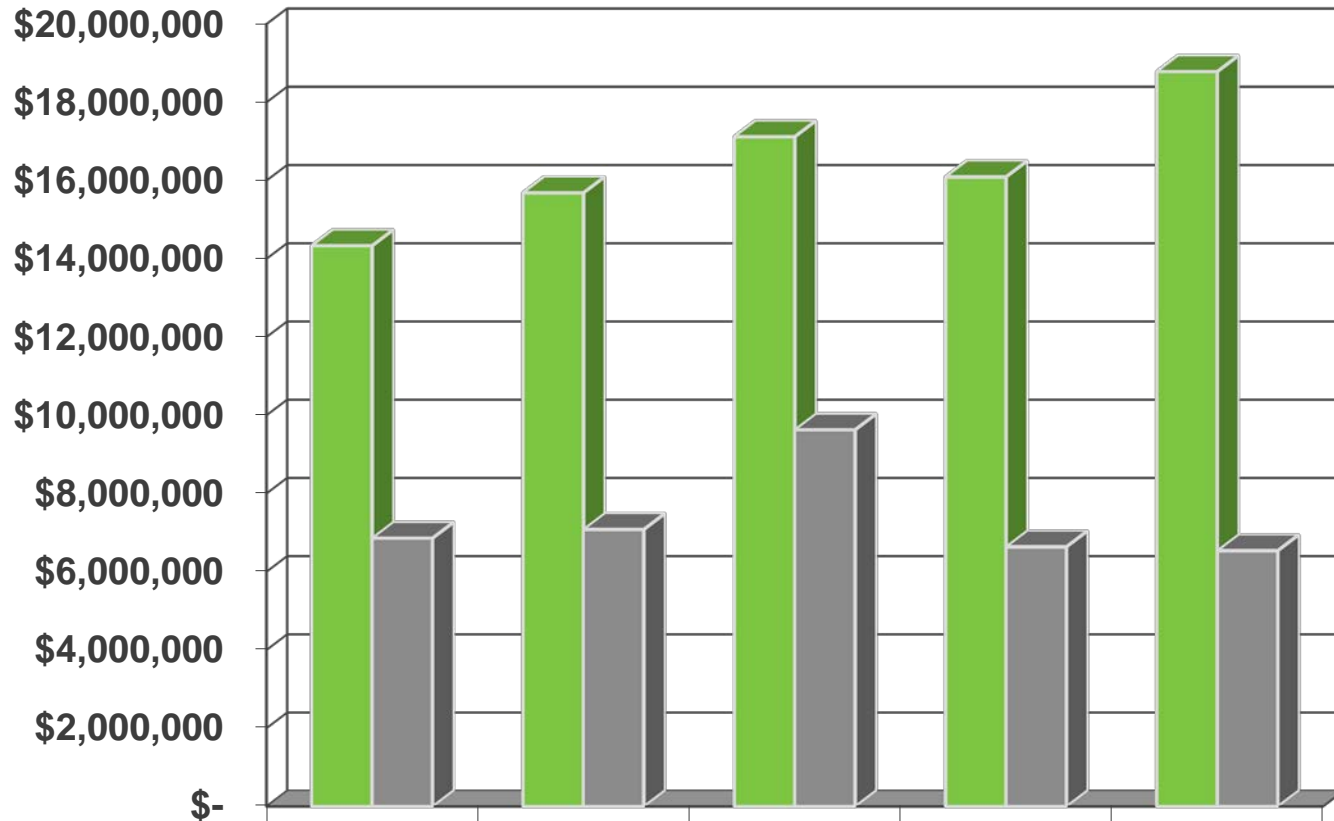


	2012	2013	2014	2015	2016
■ Charges for services	\$10,884,958	\$9,910,731	\$6,776,956	\$7,189,230	\$7,583,946
■ Operating grants and contributions	\$673,362	\$1,158,359	\$1,098,265	\$1,141,755	\$968,693
■ Capital grants and contributions	\$1,896,717	\$1,813,415	\$4,176,657	\$586,025	\$1,028,185

# Statement of Activities– General Revenues

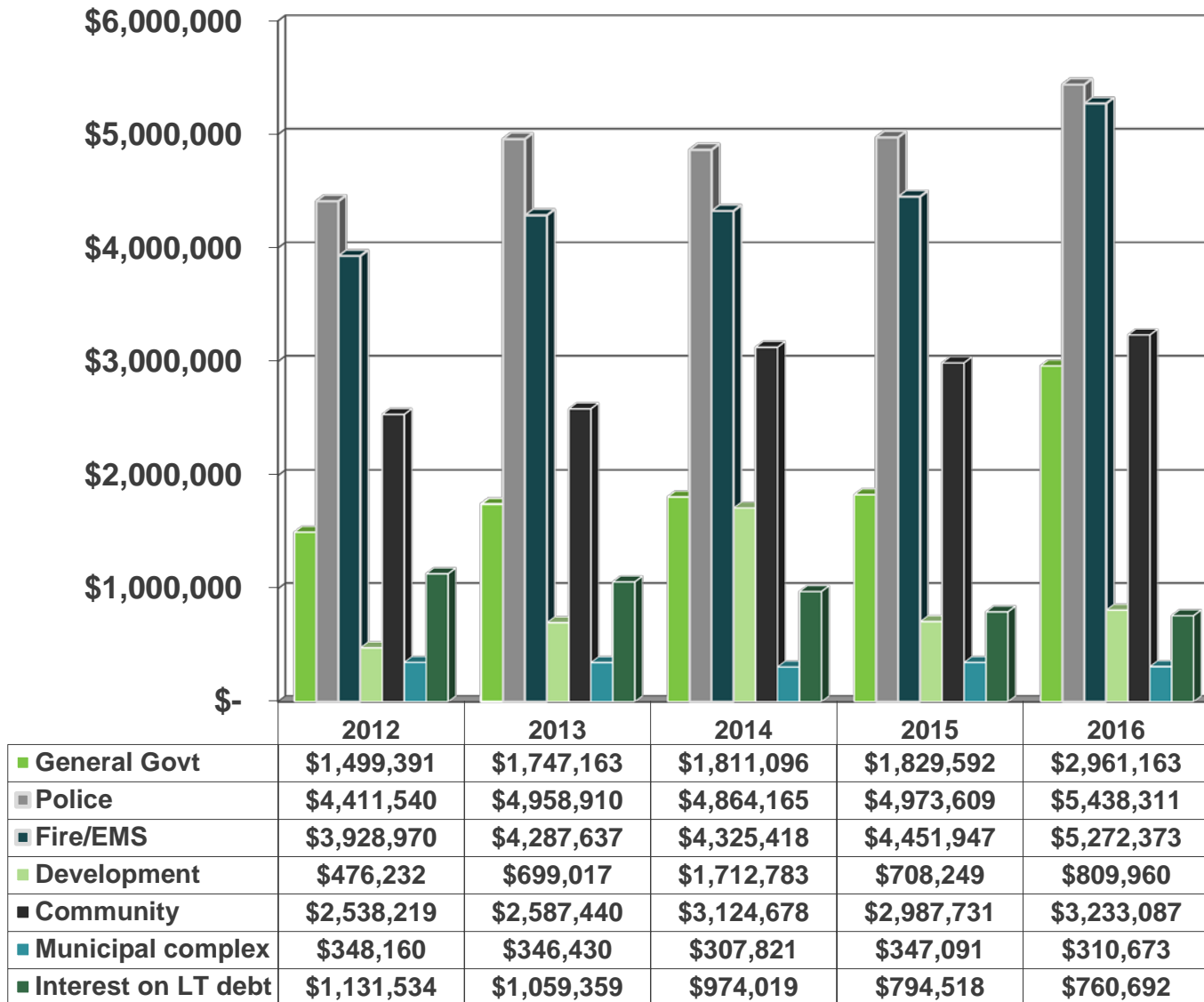


# Statement of Activities - Expenses

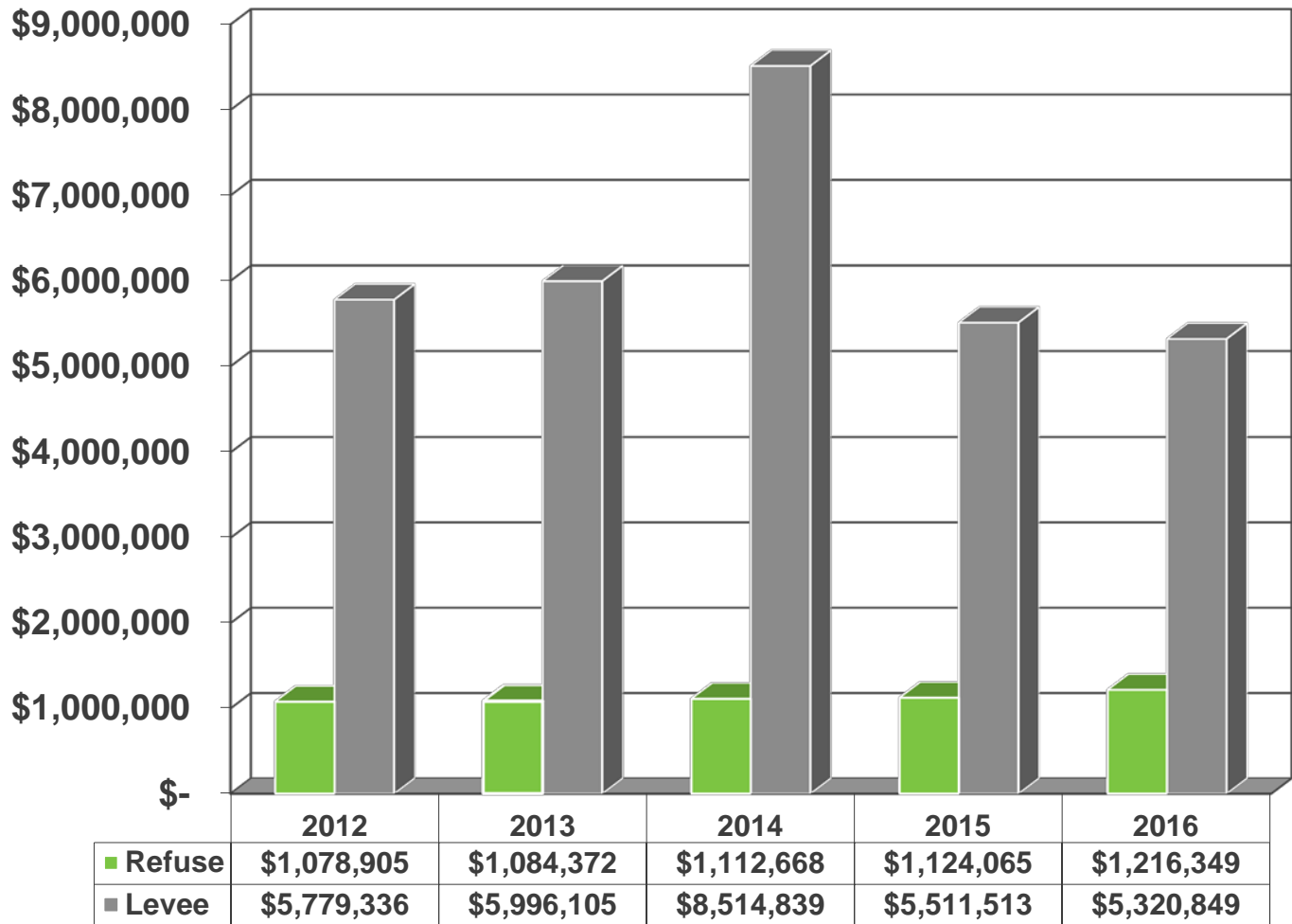


	2012	2013	2014	2015	2016
Governmental activities	\$14,334,046	\$15,685,956	\$17,119,980	\$16,092,737	\$18,786,259
Business-type activities	\$6,858,241	\$7,080,477	\$9,627,507	\$6,635,578	\$6,537,198

# Statement of Activities – Cost by Function – Governmental Activities

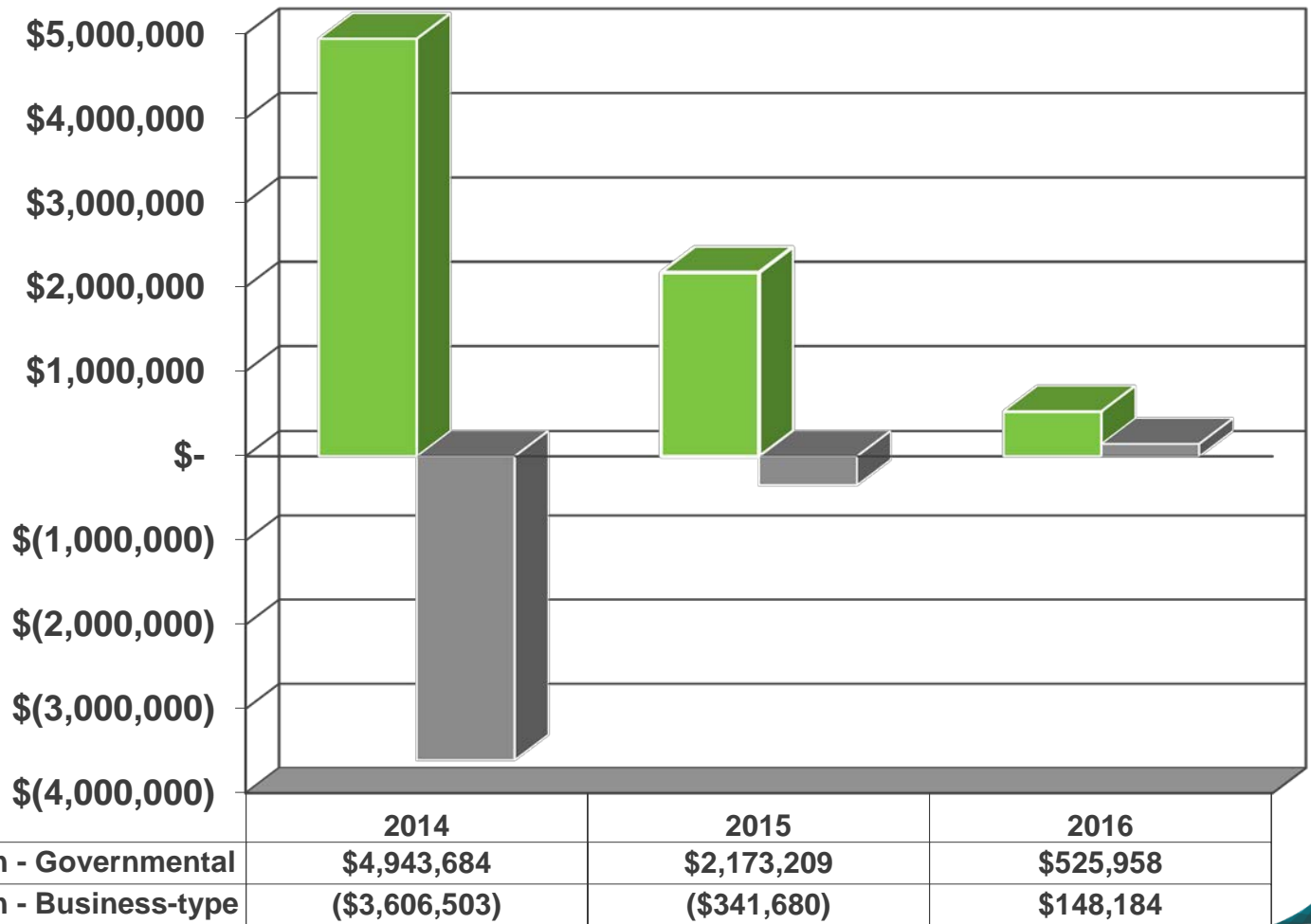


# Statement of Activities – Cost by Function – Business-type Activities

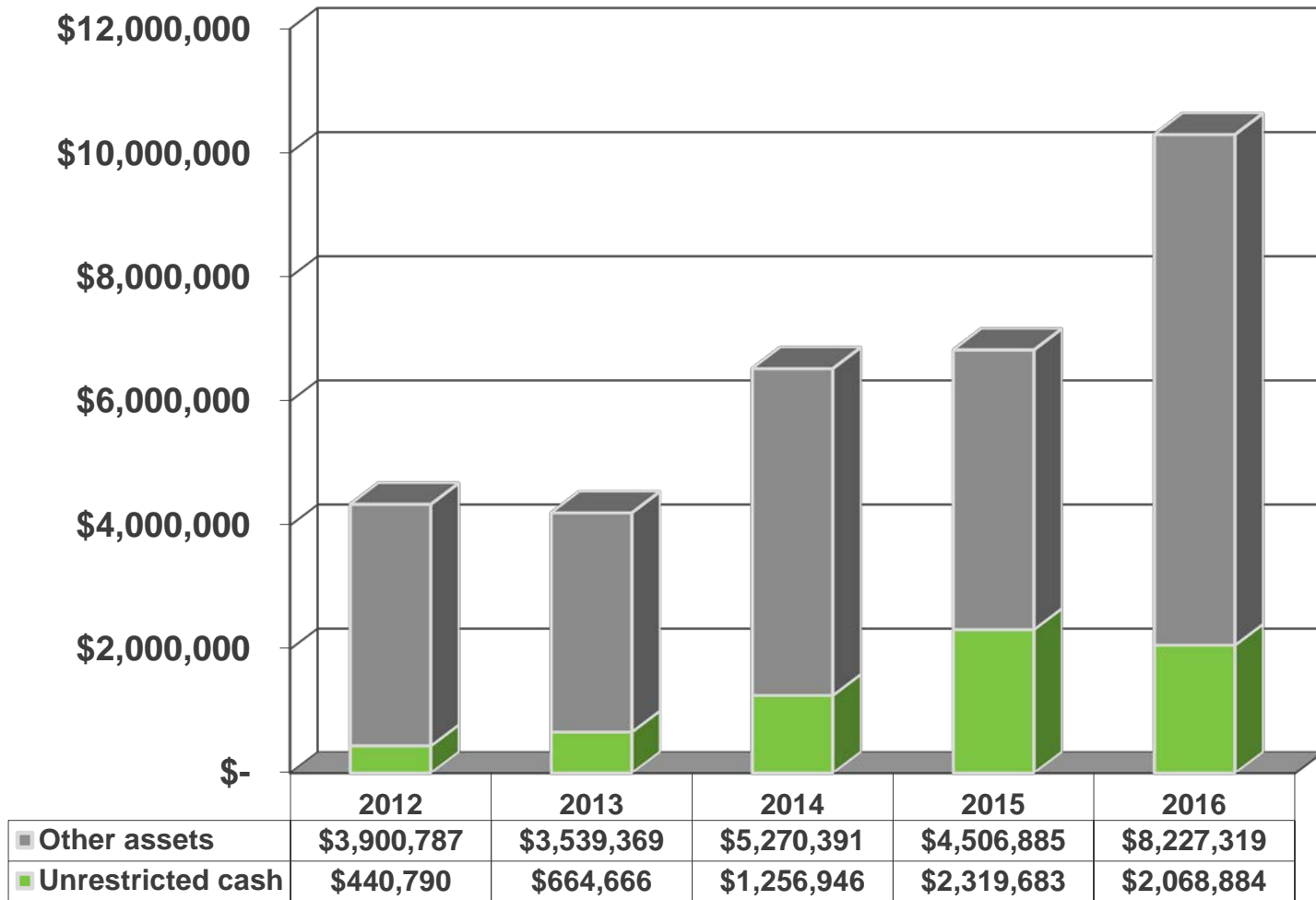




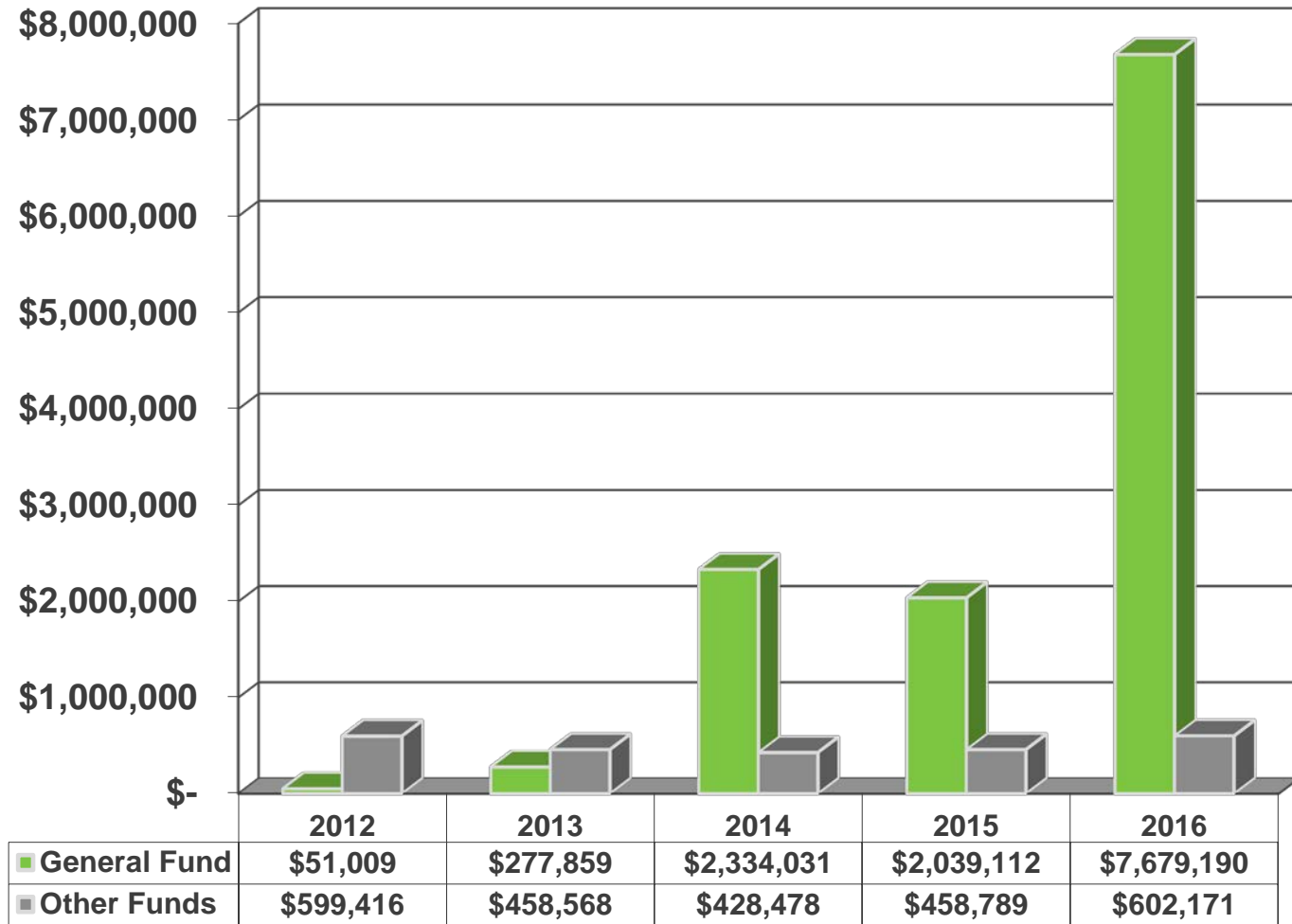
# Statement of Activities – Change in Net Position



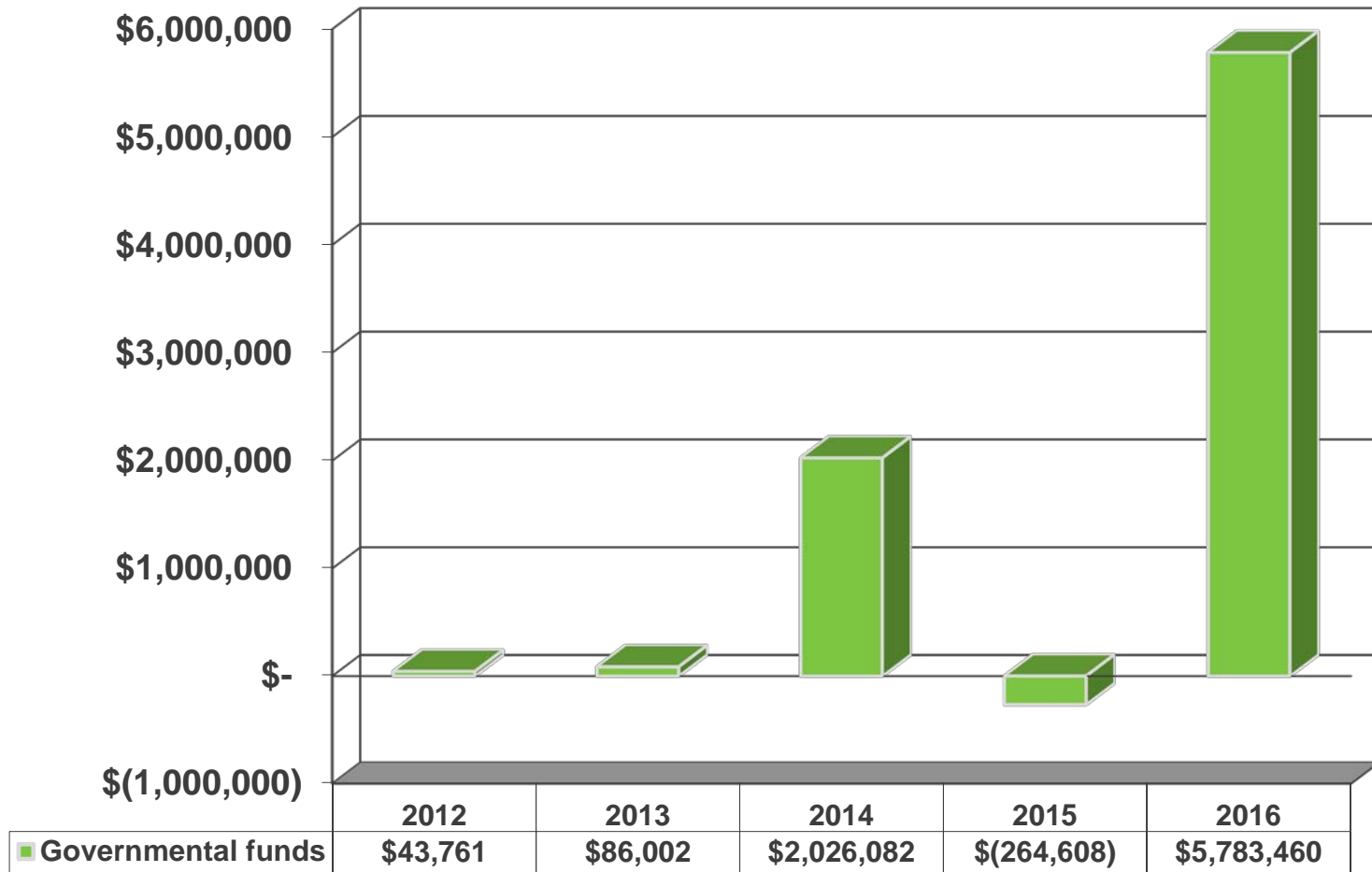
# Governmental Assets



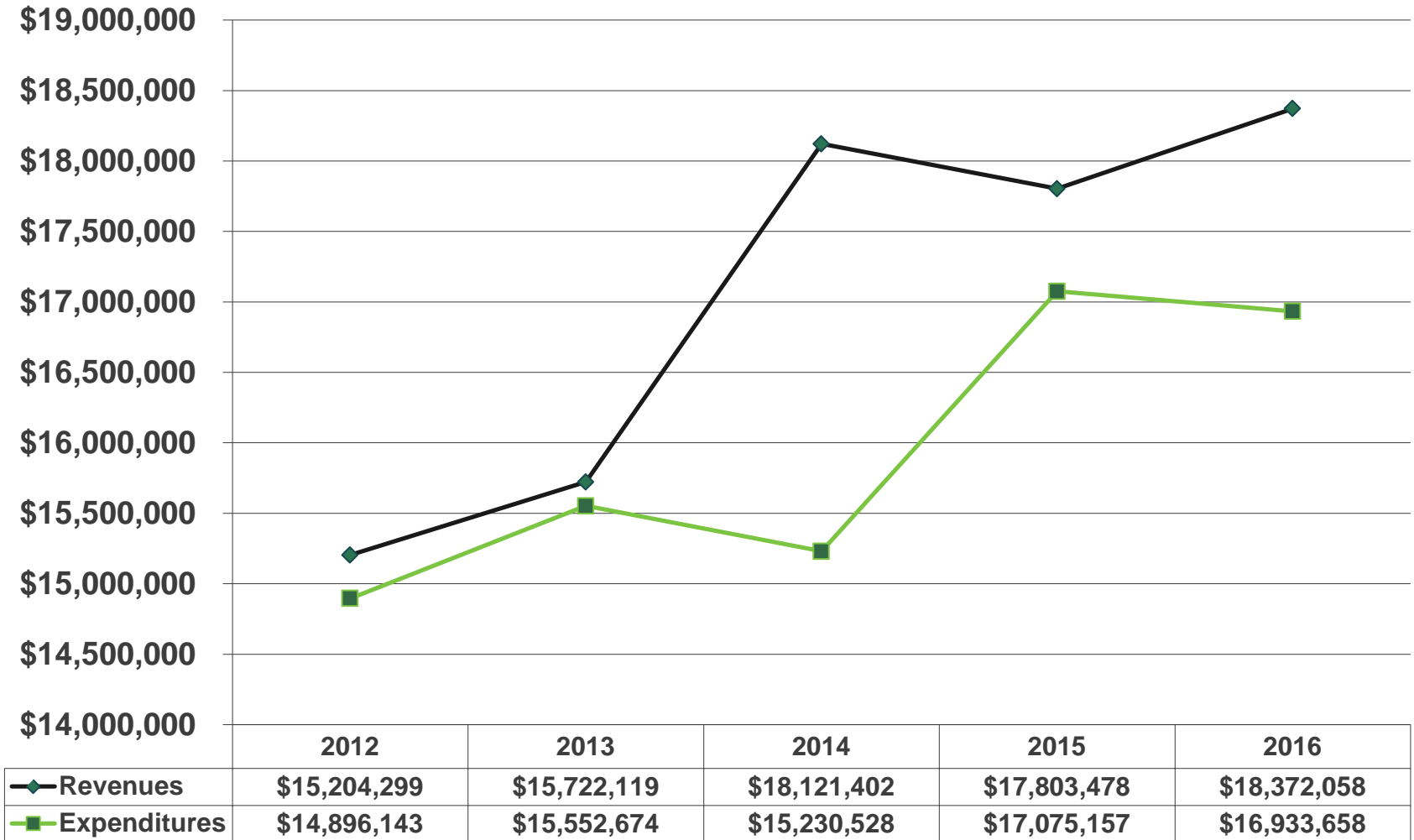
# Governmental Fund Balances



# Governmental Change in Fund Balance



# General Fund Revenues vs. Expenditures



# Governmental Expenditures

