

CITY OF NORTHGLENN, COLORADO



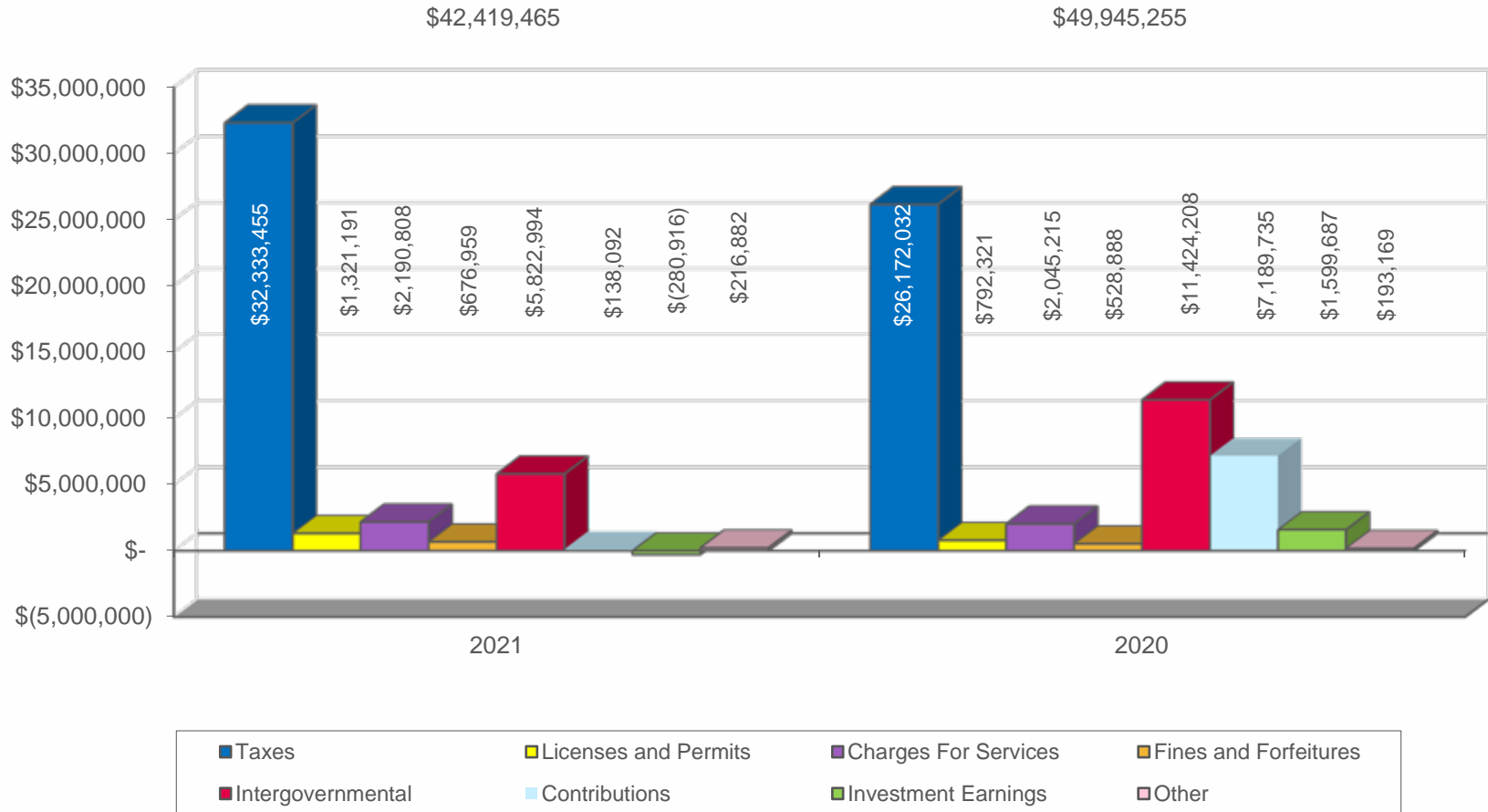
December 31, 2021

Data portrayed in the attached graphic presentations were derived from the City's financial statements which were audited by RSM US LLP whose report thereon is dated June 6, 2022. The data presented should be read in conjunction with the City's financial statements.

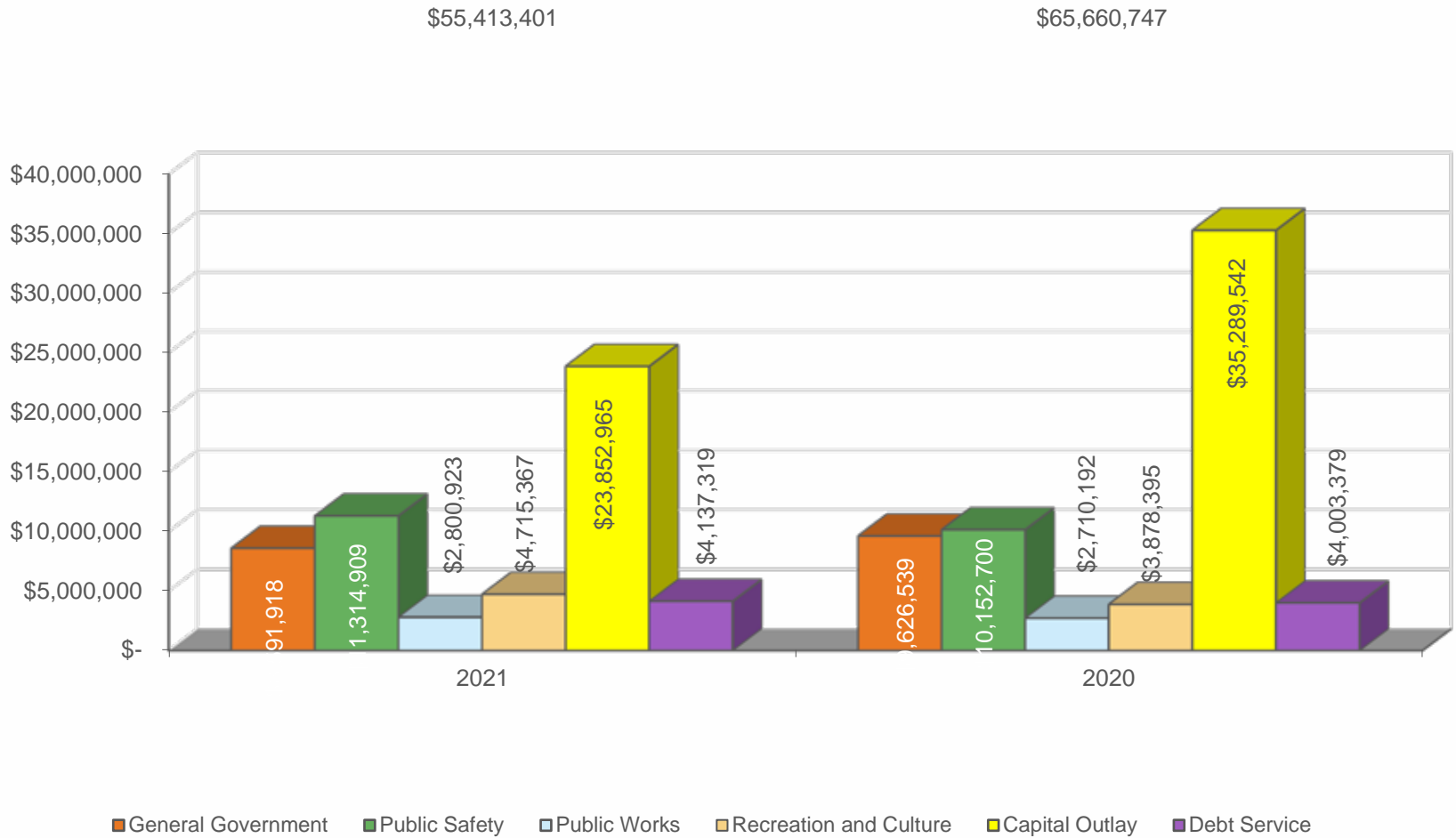
Agenda

- Summarize December 31, 2021 financial performance
- Required communications with City officials

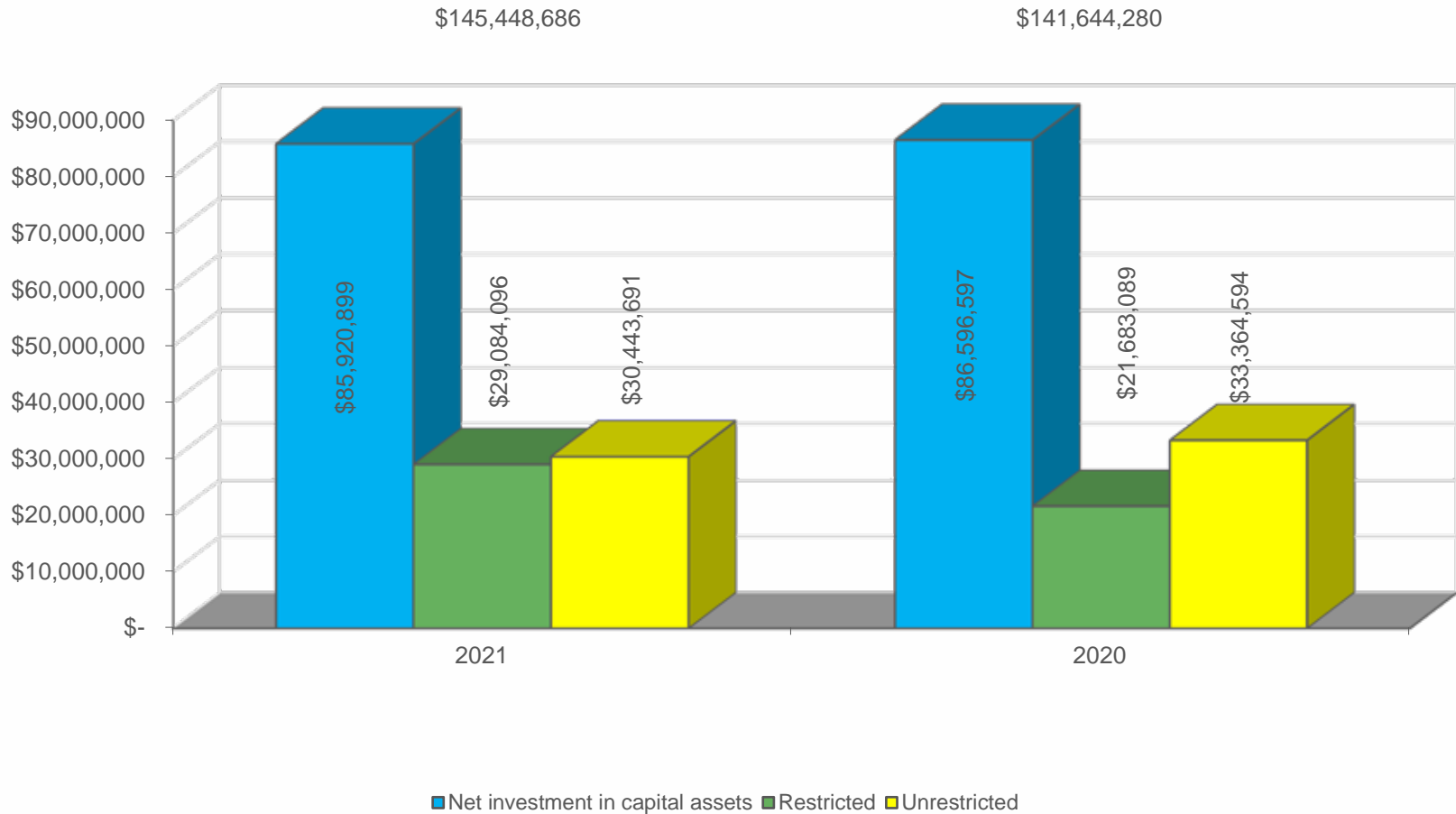
Revenue—All Governmental Funds



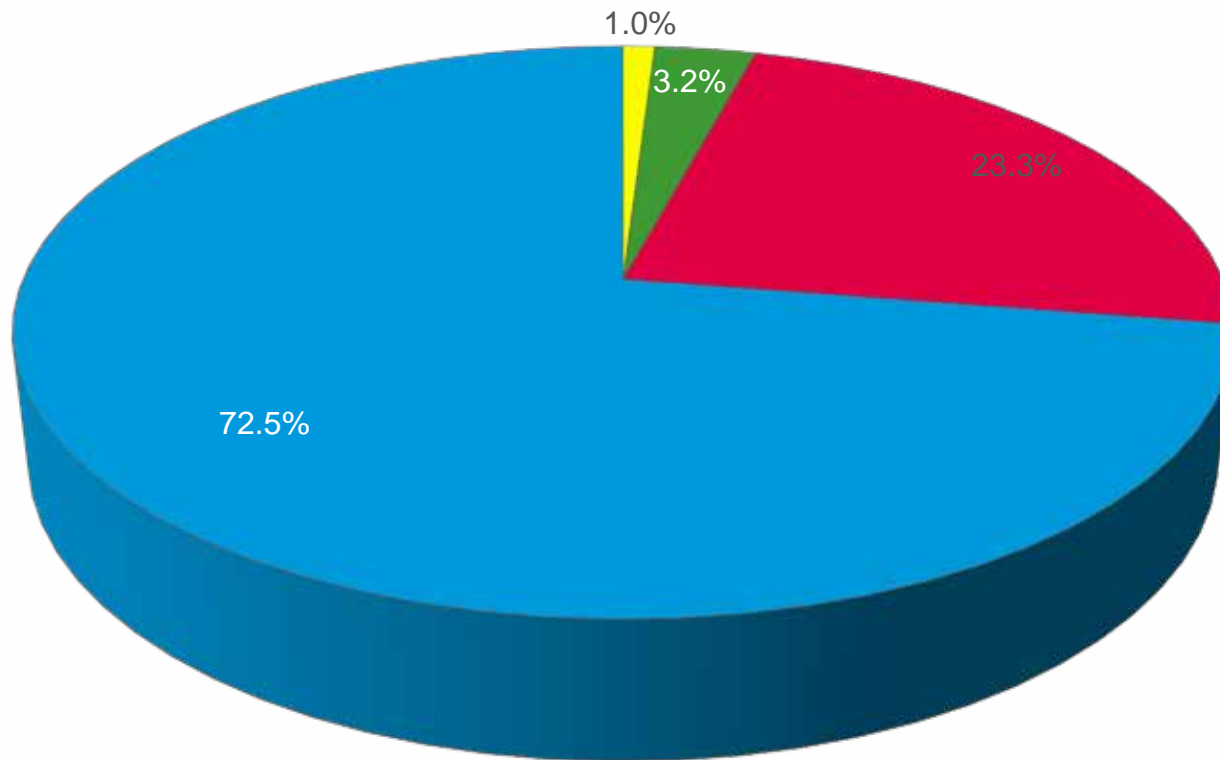
Expenditures by Function—All Governmental Funds



Net Position—Governmental Activities

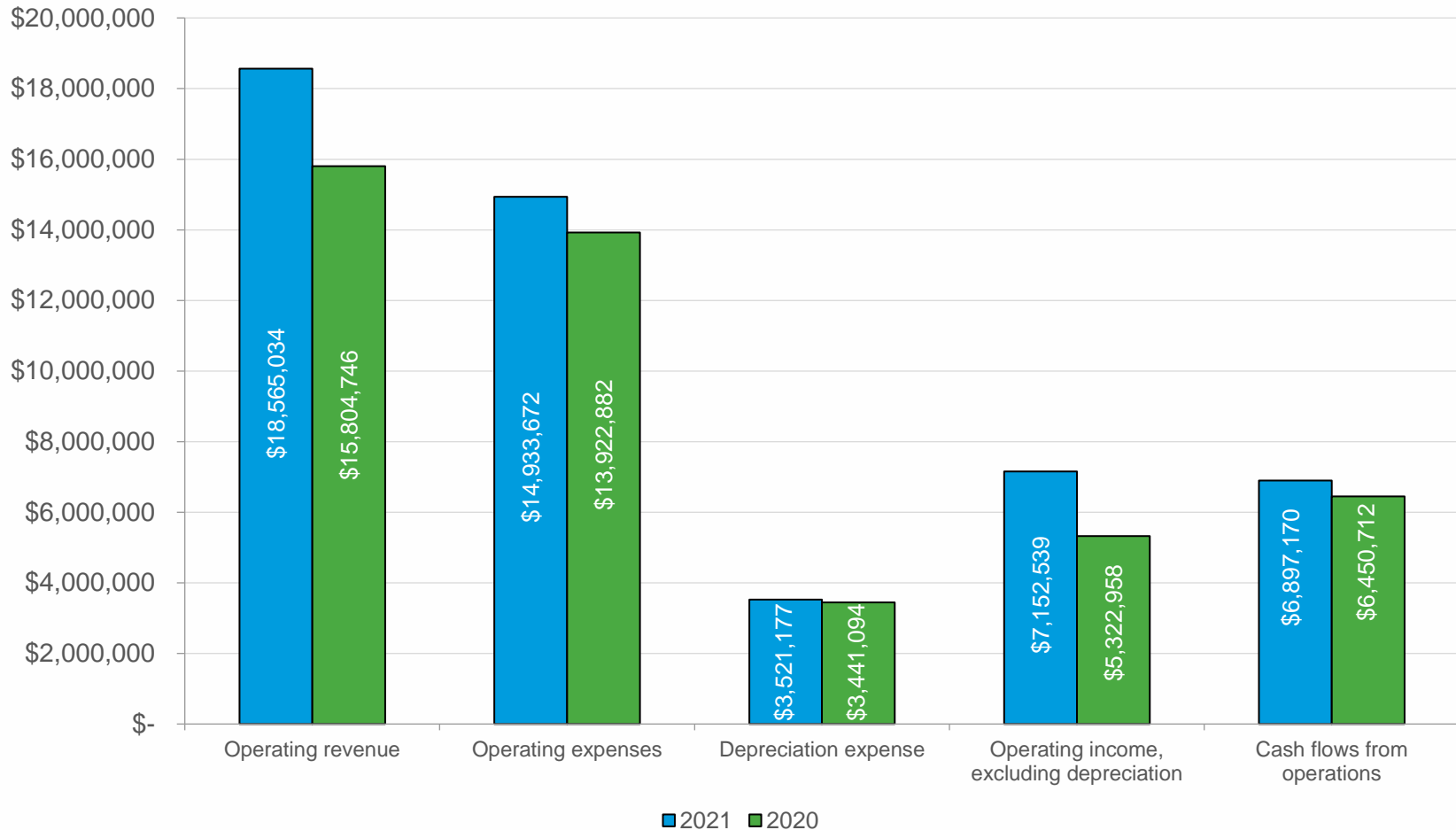


General Fund—Fund Balance as of December 31, 2021



■ Nonspendable ■ Restricted ■ Committed ■ Unassigned

Operating Results—Enterprise Funds



Required Communication with City Officials

- Auditor responsibilities, unmodified (“clean”) opinion
- Adoption of, or change in, accounting policies— No significant changes in the current year.
- Management judgments and accounting estimates
- Audit adjustments—None
- Uncorrected misstatements— Church Ditch accounts payable
- Disagreements with management—none
- Difficulties encountered in performing the audit—none
- GFOA submission
- Report on internal control over financial statements—No deficiencies
- Single audit performed this year as the City’s federal expenditures were >\$750,000. Major program tested was the Highway Planning and Construction Cluster.
- No compliance findings

QUESTIONS AND ANSWERS?

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