

City of Northglenn, Colorado

December 31, 2014

Data portrayed in the attached graphic presentations were derived from the City's financial statements which were audited by McGladrey LLP whose report thereon is dated May 5, 2015. The data presented should be read in conjunction with the City's financial statements.



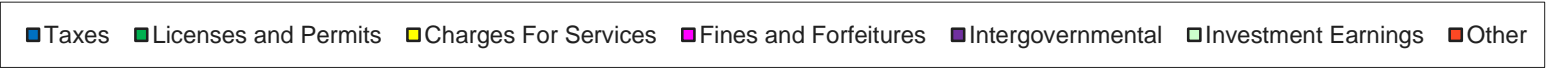
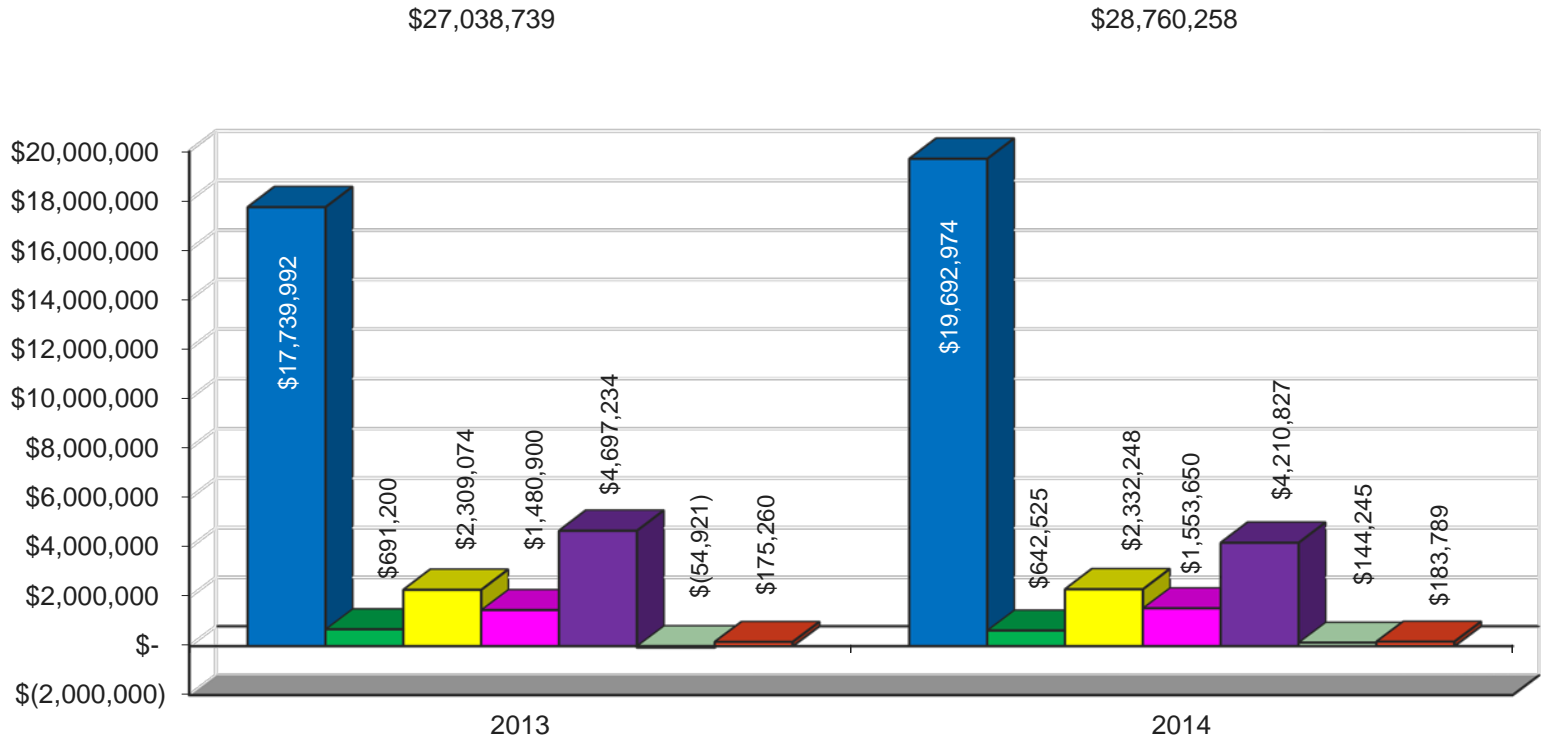
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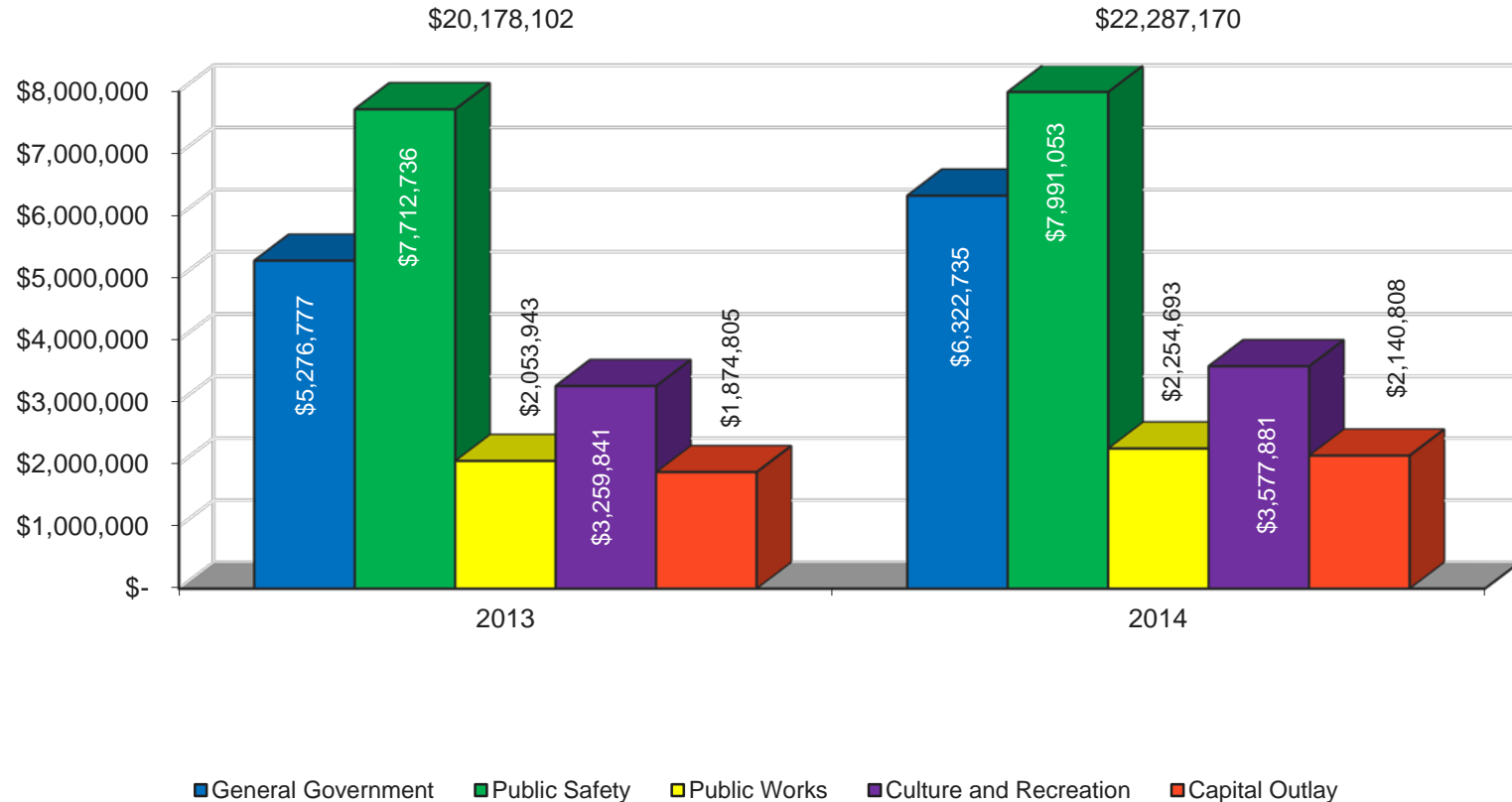
Agenda

- Summarize December 31, 2014 financial performance
- Required communications with City officials

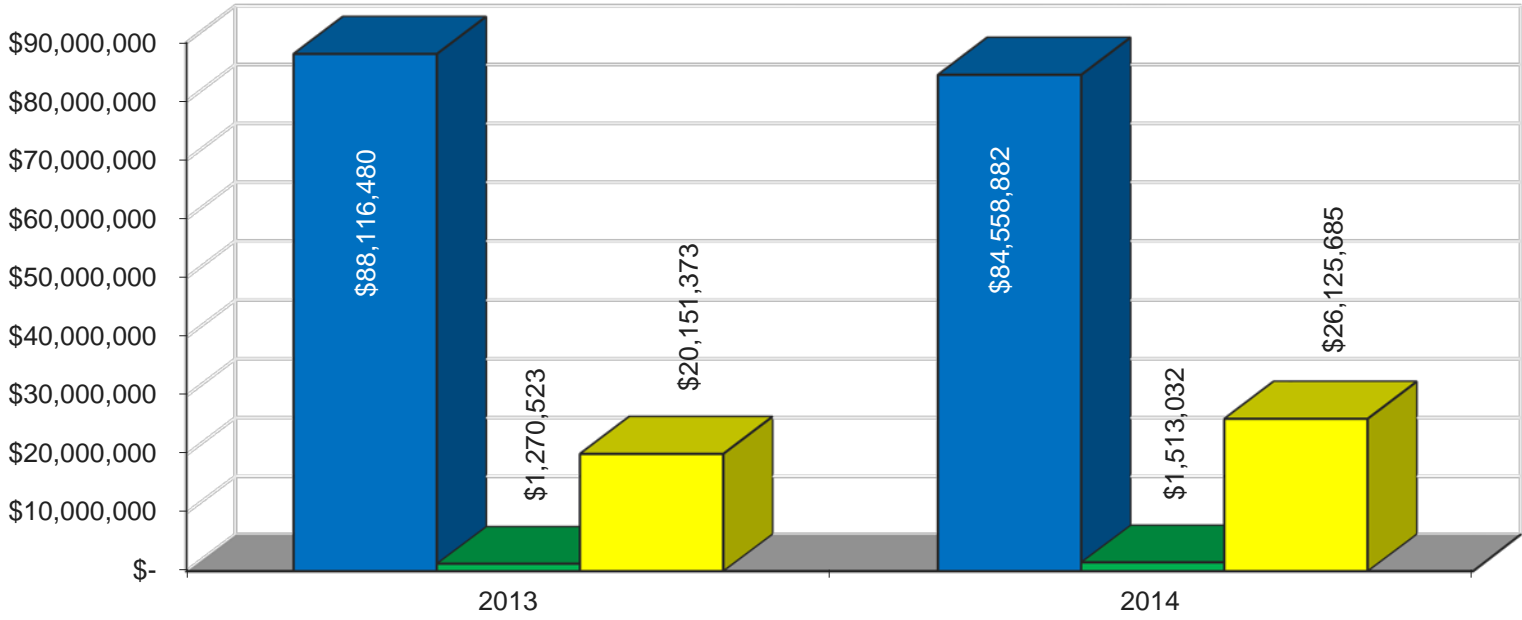
Revenue – All Governmental Funds



Expenditures by Function – All Governmental Funds

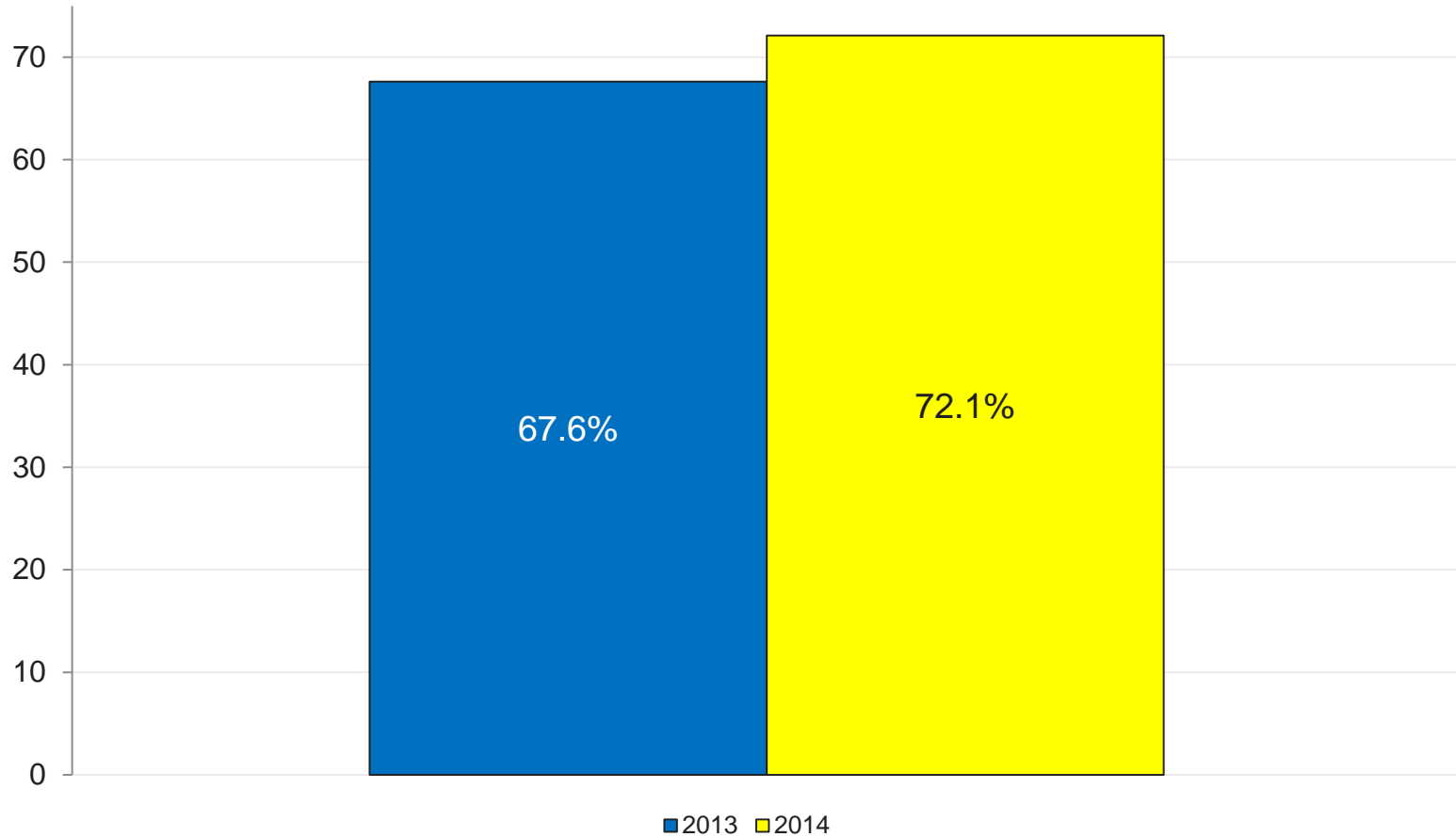


Net Position – Governmental Activities

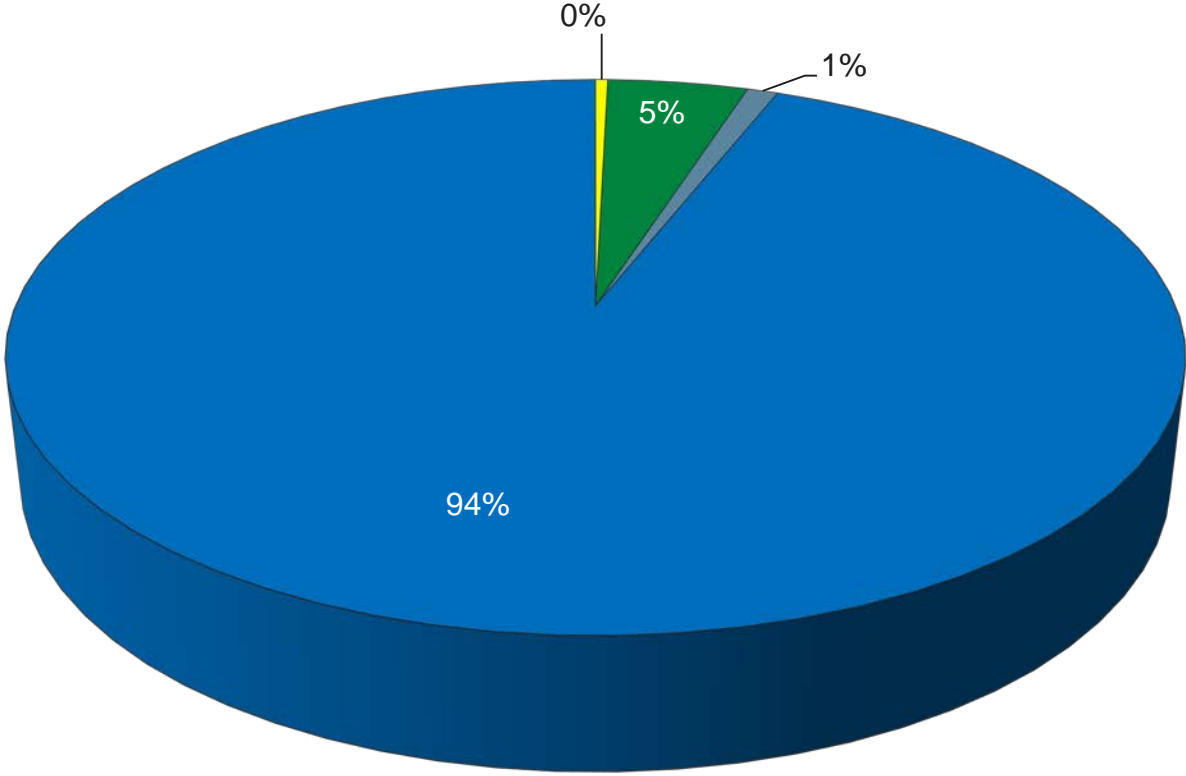


- Net investment in capital assets
- Restricted
- Unrestricted

General Fund Unassigned Fund Balance (as percentage of expenditures)

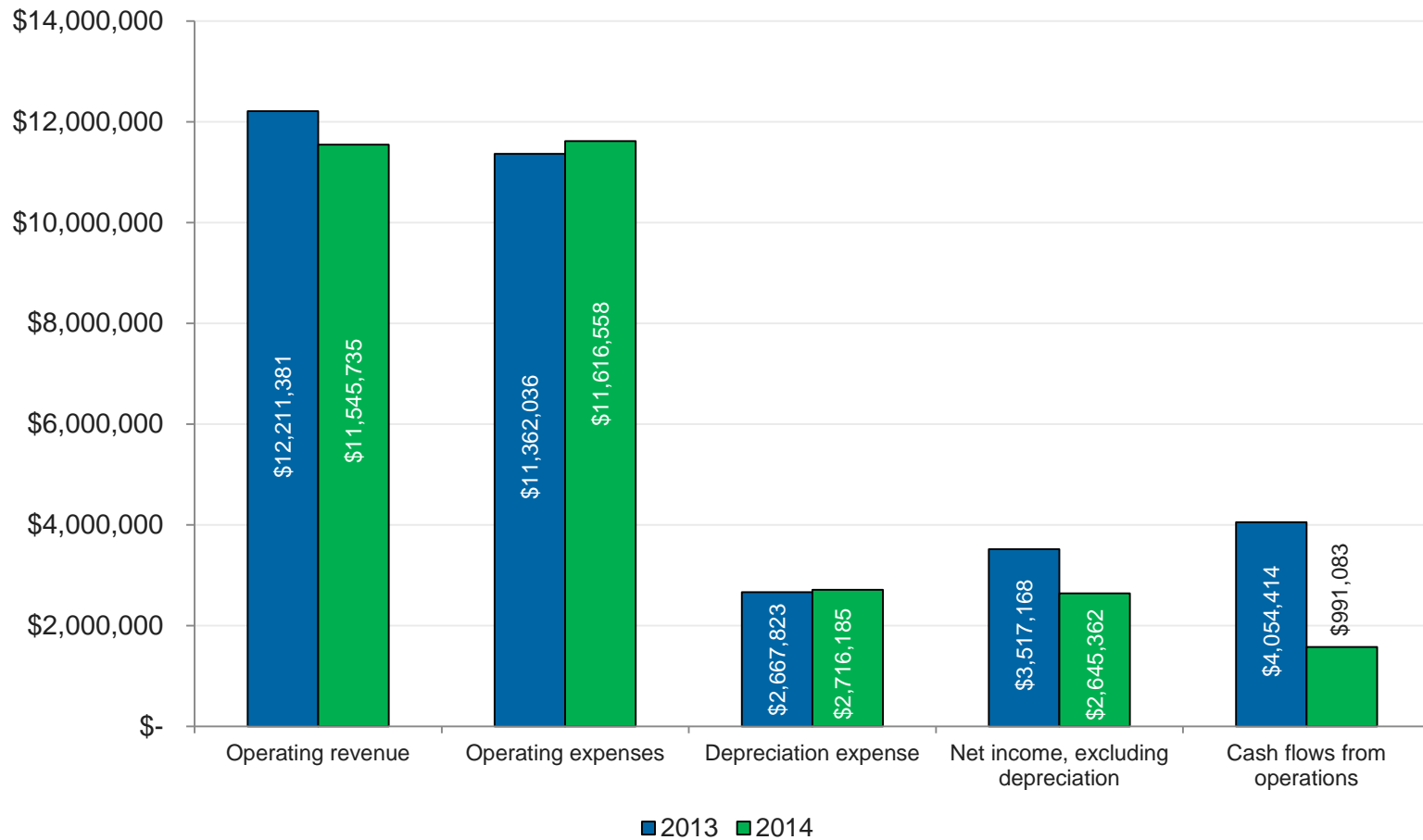


General Fund – Fund Balance as of December 31, 2014



■ Nonspendable ■ Restricted ■ Committed ■ Unassigned

Operating Results – Enterprise Funds



Required Communication with City Officials

- Auditor responsibilities, unmodified (“clean”) opinion
- Adoption or, or change in, accounting policies – none
- Management judgments and accounting estimates
- Audit adjustments – one for intergovernmental receivable
- Uncorrected immaterial misstatements
- Disagreements with management – none
- Difficulties encountered in performing the audit – none
- Future accounting pronouncements – Footnote 5
- Other written communications
- GFOA submission

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