



# **Boulder City, Nevada Fiscal Year 2024 Audit Presentation**

Presented by  
HintonBurdick CPAs and Advisors

# Introduction

- Thanks to the City's staff
- Finance department transitions
- Audit timeline – on time delivery, with the extension

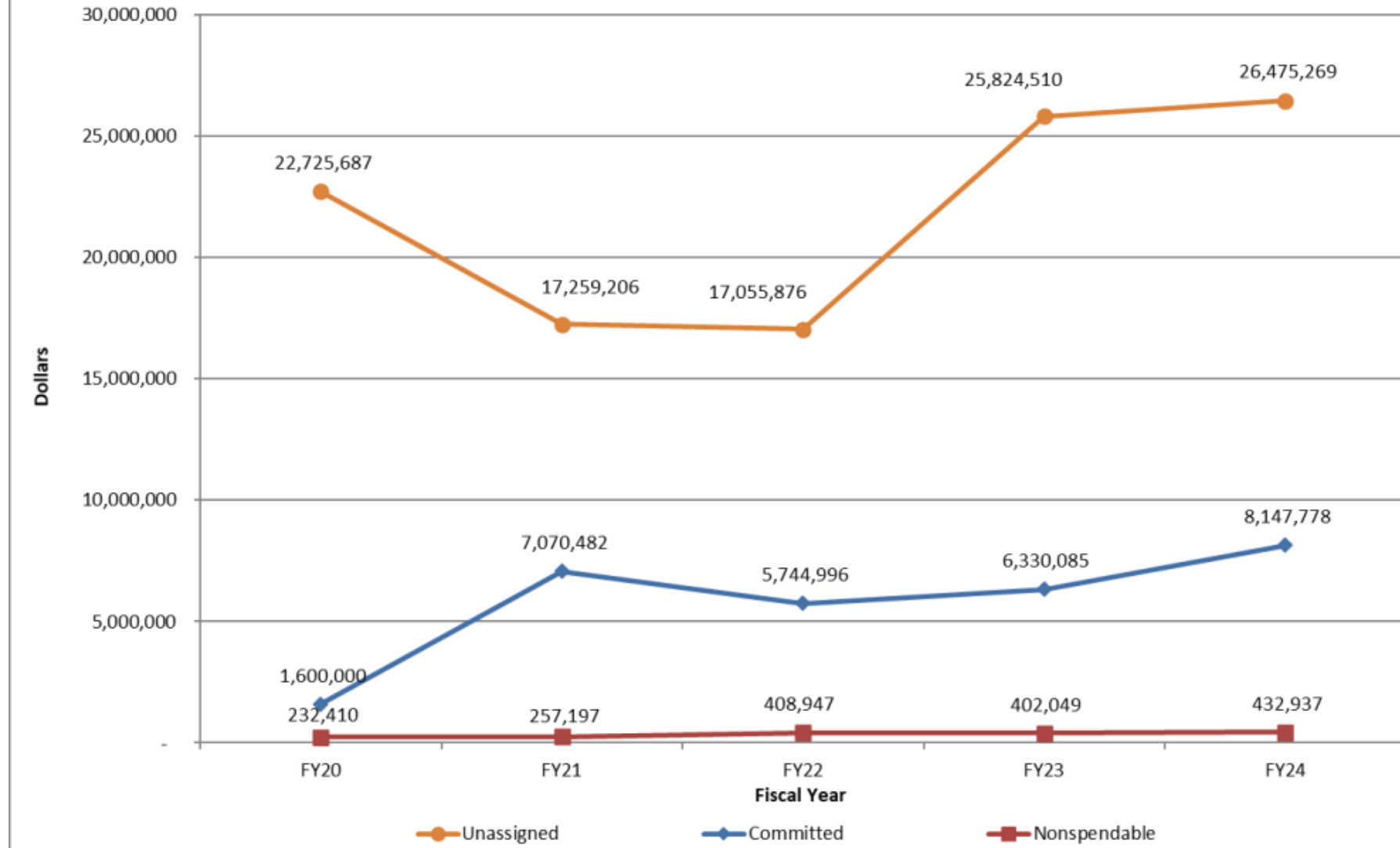
# Auditor Reports / Communications

- **Independent Auditor's Report – page 11**
  - Unmodified opinion or “clean opinion”
- **Report on Internal Controls over Financial Reporting and On Compliance – page 141**
  - Significant Deficiency
    - 2024-001 Year End Accounting and Financial Statement Controls
- **Communication to those charged with Governance – separate letter**

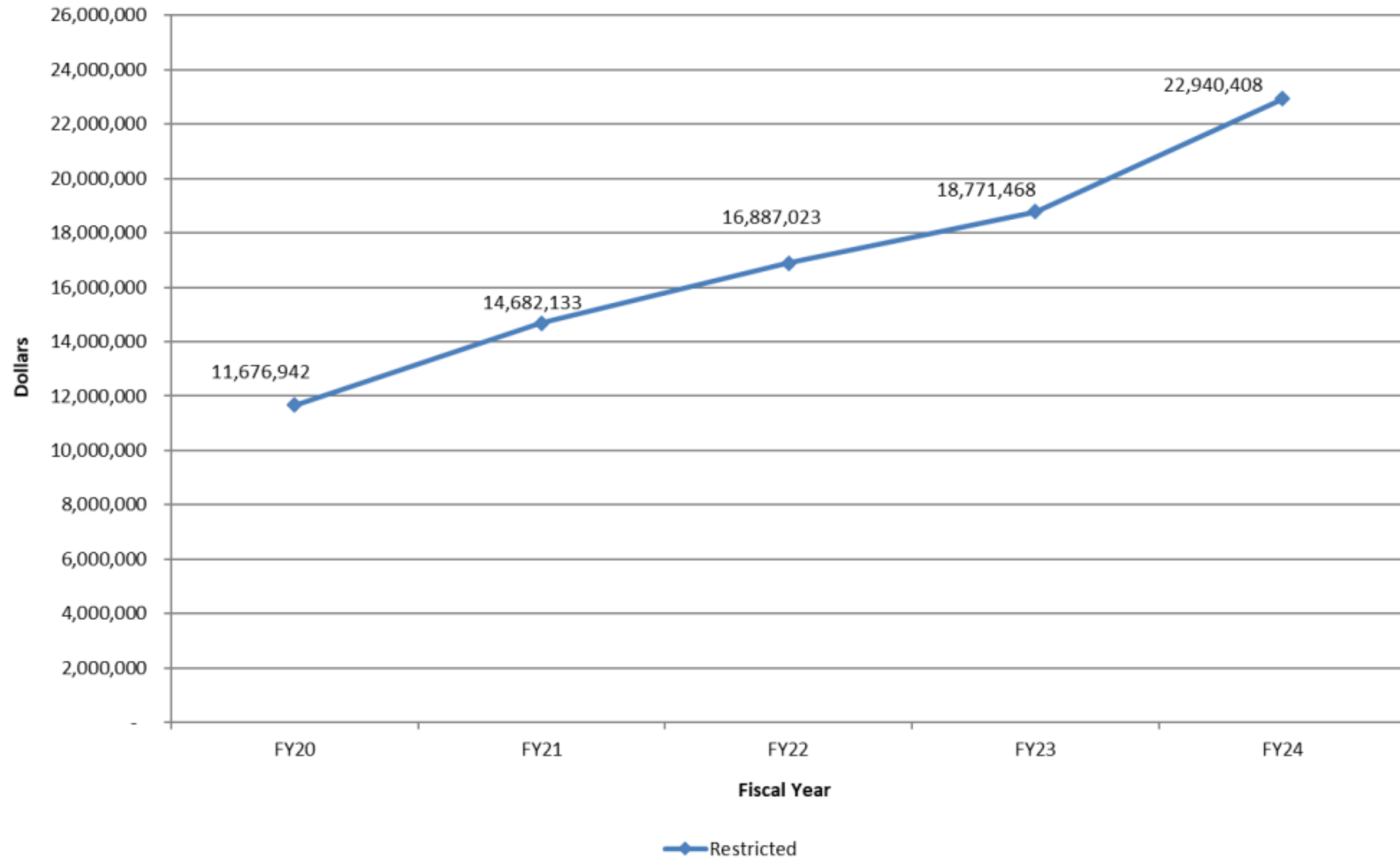
# Fund Financial Highlights

- Governmental funds – see page 29
- Proprietary funds – see page 32
- Review of fund balances and net position balances
  - Assets – liabilities = fund balance or net position

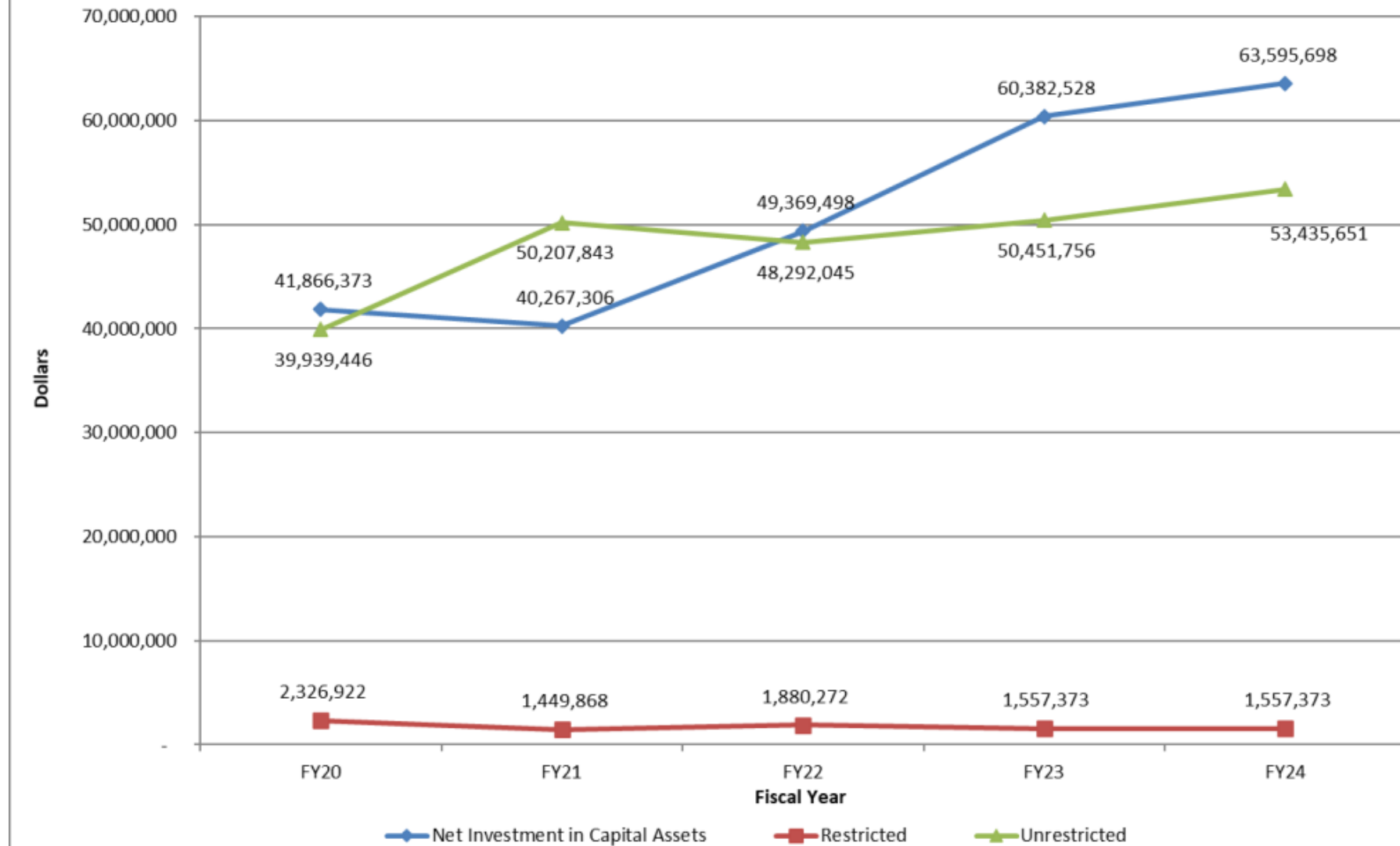
## Boulder City - General Fund Balance

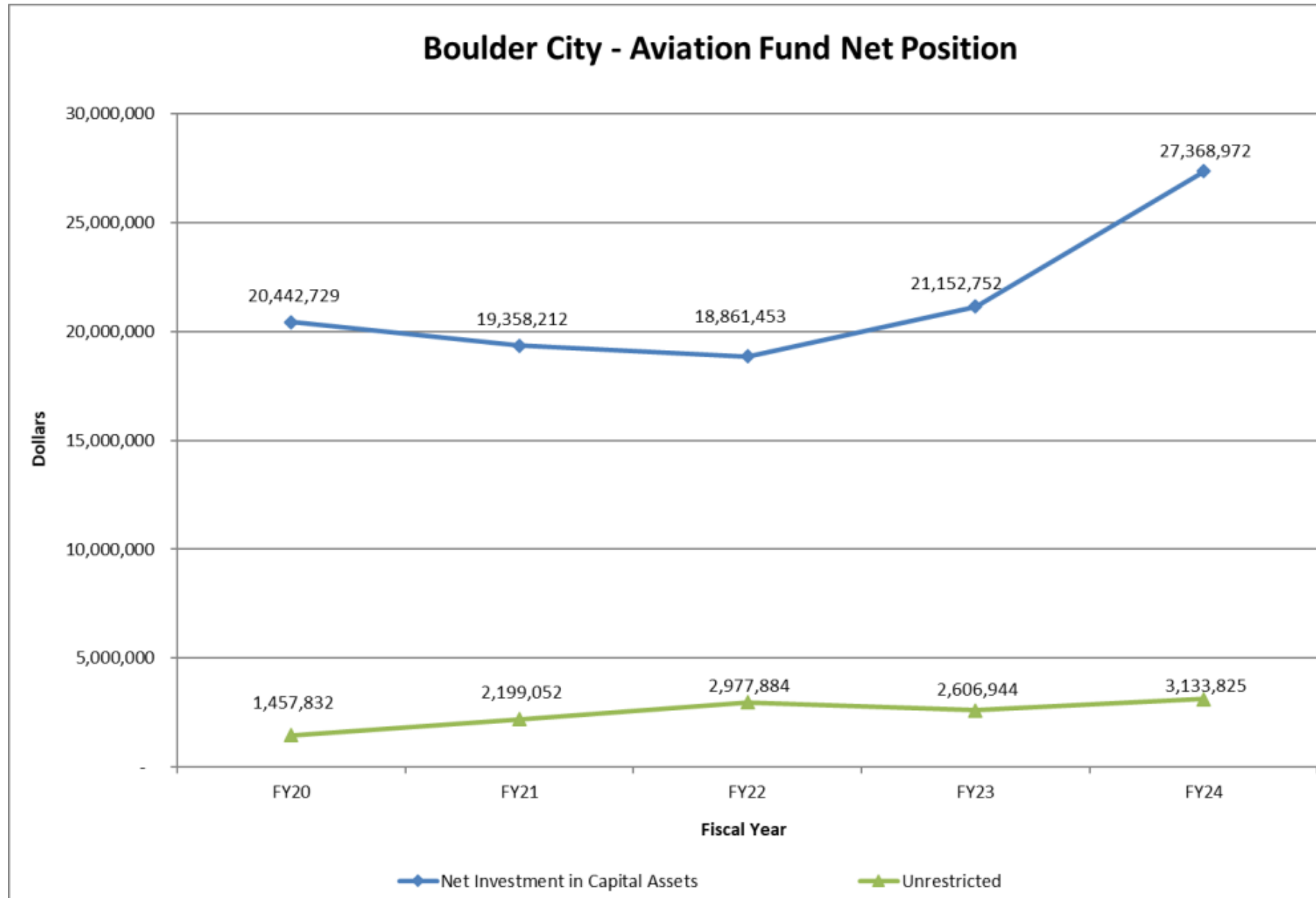


## Boulder City - Capital Improvement Fund Balance (Voter approved)



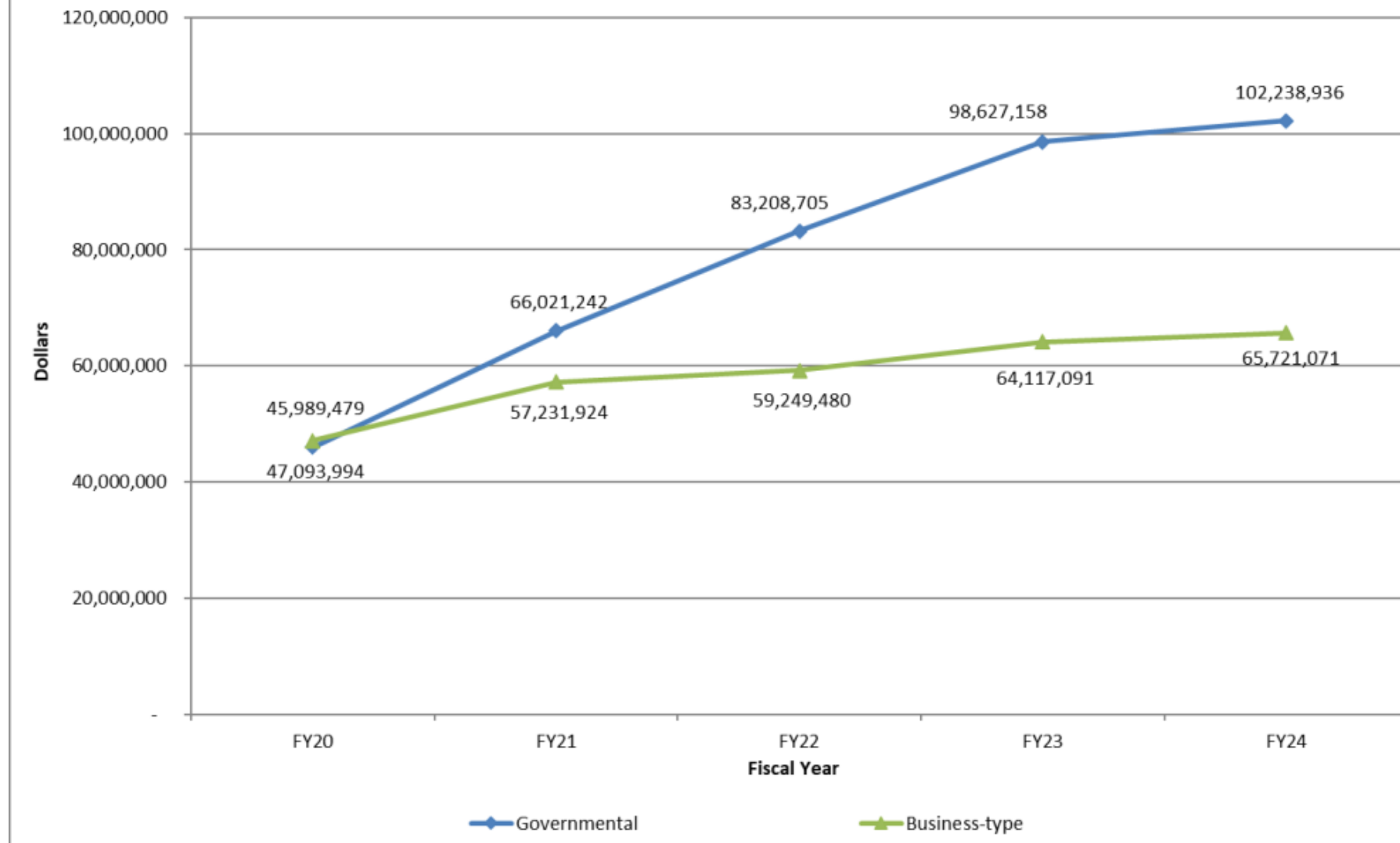
## Boulder City - Utility Fund Net Position







## Boulder City - Cash Balances By Type



# Questions?

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