

March 15, 2023

To Honorable Mayor and Members of the City Council City of Greeley, Colorado

We have audited the financial statements of the City of Greeley, Colorado (the "City") as of and for the year ended December 31, 2021 and have issued our report thereon dated March 15, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 23, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

We have noted the following instances of noncompliance with laws and regulations during the course of our audit with the following impact on the financial statements. The City's Annual Comprehensive Financial Report for the year ended December 31, 2021 will be filed after the deadline mandated by the State of Colorado. This will have no impact on the numbers and disclosures within the financial report.

Our audit of the City's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the City, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated March 15, 2023 regarding our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated February 10, 2023.



Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 2 to the financial statements.

No new significant accounting policies were adopted, and the application of existing policies was not changed during 2021.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were the assumptions used by the actuaries to calculate the required contributions for pension and the net pension liability. The net pension liabilities are based on actuarial valuations obtained from a third-party actuary. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We are required to inform those charged with governance of any significant difficulties encountered in the performance and completion of the audit. There were significant delays in the timing of the audit due to the City not being able to reconcile and record all general ledger activity in a timely manner.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The following material misstatements detected as a result of audit procedures were corrected by management. The City recorded the entire ARPA grant receipt amount as revenue without an unearned revenue liability for the amounts that were not spent on eligible expenditures by fiscal year end. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. However, uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future period financial statements to be materially misstated.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the City, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 15, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Information Included in Annual Reports

Our responsibility for other information included in annual reports does not extend beyond the financial statements, and we do not express an opinion or any form of assurance on the other information. However, we read the Annual Comprehensive Financial Report, and nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially misstated or materially inconsistent with the information or manner of its presentation appearing in the financial statements.

This information is intended solely for the use of the honorable mayor, members of the City Council, and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC

mothy At andre

Timothy St. Andrew

Attachment

Client: City of Greeley, Colorado Opinion Unit: Governmental Activities Y/E: 12/31/2021

And Description of Mastatement Current Access Current Loggettom Defended Homes Explay Revenue Express Impact CTULAL MISSINTERMENTS:						SUM	IMAF	ry of un	RECORD	ED POSS	SIBL	E ADJUS	TMENTS	S		
Long-the Multiplication of Musicalement Long-the Multiplication of Multipl				miss	statements an										t catego	ries identifie
Index 4 Decorption of Musicationer Current Assets Assets Resures Labilities Labilities of Resures Epply Resure Eppryse Impact A1 None Impact ADJUSTMENTS: Impact ADJUSTMENTS: Impact ADJUSTMENTS: Impact ADJUSTMENTS Impact ADJUSTMENT					Long torm			Current	Long torm	Deferred Ir	four					Net incom
CULU. NUSSTATEMENTS:	Ref. #	Description of Misstatement	Current Asse	ets								Equity	Revenu	ue Exper	nses	impact
A1 Nore DDBMENTAL ADJUSTMENTS: 0 01 Nore Column Control and the state of t	ACTUAL N		Ĩ									. ,				· · ·
B1 C1 Normal Same Control C1 Normal Same Control Same Same Same Same Same Same Same Same																
Bit SUBJECTED ADJUSTMENTS C1 Arrow Total S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S	DOMENT		-													
SQUECTED ADJUSTMENTS C1 Nore Status S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S		TAL ADJUSTMENTS:														
C1 None 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 <td>ы</td> <td></td>	ы															
Solution		D ADJUSTMENTS														
SSEED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION SSUES 0 ¹ The HUD Contrel Fund has a defended index of descurstes belance of X (0) 71 (0) indiced to concrosing development home. This belance should be presented as restricted rel position on the Statement of Net Position Citem: City of Greeley. Colorado prison durate on the Statement of the Outcome identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement categories identified would be to increase (decrease) the reported amounts in the francial statement increase is the reported amounts in the francial statement increase is the reported amounts in the francial statement increase is the reported information of the statement in the statement	C1	None	۰. ۱		¢ .	¢			\$	¢	_	¢ .	¢		_	¢
SSEED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES 0 ¹ The HUD Contre is notified or dreadenee difference to balance of 40,001.710 initiated to concorning development loans. This balance should be presented as restricted rel position on the Statement of Net Position Client: Cliv of Greeley, Colorado printing of the Statement of the Statement of Net Position yris: 12.312/0221 SumMARY OF UNRECORDED POSSIBLE ADJUSTMENTS The decir diministratements and classification errors identified would be to increase (identified would be to increase) the reported amounts in the francial statement categories identified would be to increase (identified would be to increase (identified would be to increase) the reported amounts in the francial statement categories identified would be to increase (identified would be to increase) the reported amounts in the francial statement categories identified would be to increase (identified would be to increase) the reported amounts in the francial statement increase is the francial statement categories identified would be to increase (identified would be to		Total	s -		<u> </u>			\$	\$ -		-	s -		- \$	<u> </u>	ş.
01 The HLD Carlins Fruct has a detender infolose of 55,001.710 related to economic development loars. This balance should be presented as restricted net position on the Statement of Net Position. Citem:: City of Greeley, Colorado priorino unit: Sales and Use Tax Fund Yre: 12/31/2021 SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS To effect of instatements and classification errors identified would be to increase (docrease) the reported amounts in the financial statement categories identified below: Net reported amounts in the financial statement categories identified would be to increase (docrease) the reported amounts in the financial statement categories identified below: 01 The Hubclic Constance interview in the Carlins			÷		•	- <u>*</u>				_ <u>·</u>		·	- <u>*</u>	<u>·</u>		<u> </u>
Infer ILD update I and a last determine on the Subtement of Net Oxitinic determine and the intervention of the Subtement of Net Position. Client: City of Greeley, Colorado printo func: Subtement of Net Position. Subtement of Net Position. Market Statement of Net Position. Subtement of Net Position. Market Statement of Net Position. Subtement of Net Position. Market Statement of Net Position. Subtement of Net Position. Market Statement of Net Position. Subtement of Net Position. Market Statement of Net Position. Subtement of Net Position. Market Statement of Net Position. Subtement of Net Position. Market Statement of Net Position. Subtement of Net Position. Market Statement of Net Position. Subtement of Net Position. Market Statement of Net Position. Subtement of Net Position. Market Statement Of Net Position. Subtement of Net Position. Market Statement Of Net Position. Subtement of Net Position. Market Statement Of Net Position. Subtement of Net Position. Market Statement Net Position. Subtement of Net Position. Market Statement Net Position. Subtement of Net Position. Market Statement Net Position. Subtement of Net Position. Mar		SCLOSURES AND FINANCIAL STATI	EMENT PRES	SEN	ITATION IS	SUES										
The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified book. Net income for the statement is the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified would be to increase (decrease) the reported amounts in the financial statement categories identified below. The financial reporting presentation of the States and Use Tax Fund is not consistent with GAAP (GABB 54, pars. 30) Celement: City of Greeley, Colorado primo fund information in the financial statement categories identified below: The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below: The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below: The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below: The effect of	pinion Unit	nt: City of Greeley, Colorado it: Sales and Use Tax Fund	·						RECORD		IRI I		TMENT	5		
Defor: Deferred Deferred Deferred Deferred Net more statement Net more statement CTULAL MISSING CTULAL MISSING CTUL	ť/E	E: 12/31/2021														
Ref. # Description of Missistement Current Assets Assets Resources Liabilities Liabilities of Resources Equity Resources Resources Resources Equity Resources Resources Resources Equity Resources <th< td=""><td></td><td></td><td></td><td>miss</td><td>statements ar</td><td>nd classification</td><td>on erro</td><td>rs identified wo</td><td>uld be to incre</td><td>ase (decrease</td><td>e) the n</td><td>eported amou</td><td>nts in the fina</td><td>ancial statemer</td><td>nt catego</td><td>ories identifi</td></th<>				miss	statements ar	nd classification	on erro	rs identified wo	uld be to incre	ase (decrease	e) the n	eported amou	nts in the fina	ancial statemer	nt catego	ories identifi
Long-term Outfours of Current Long-term Deferred Inflows statement statement Ref. # Description of Misstatement Current Assets Resources Lubilities of Resources Equily Revenue Expenses impact A1 None Impact None Impact Impact <tdi< td=""><td></td><td></td><td>201011.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tdi<>			201011.													
Ref.# Description of Misstatement Current Assets Assets Resources Labilities of Resources Equity Revenue Expanses Impact KCTUAL MISSTATEMENTS: A1 None Impact Impact<																Net incor
CTUAL MISSTATEMENTS: A1 DOMENTAL ADJUSTMENTS: B1 None C1 None C1 None Total \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Ref. #	Description of Misstatement	Current Asse	ts	5							Fauity	Revenu	Je Exper	nses	
DOMENTAL ADJUSTMENTS: B1 None Second												-1)				
B1 None CI None C1 None Total \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	A1	None														
B1 None SOJECTED ADJUSTMENTS: C1 None Total \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	DOMENT		_													
SUBJECTED ADJUSTMENTS: C1 None Total \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
C1 None Total S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S <td< td=""><td>51</td><td>NOTE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	51	NOTE														
S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S																
SSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES: D1 The financial reporting presentation of the Sales and Use Tax Fund is not consistent with GAAP (GASB 54, para. 30) Client: City of Greeley, Colorado pinion Unit: Aggregate Remaining Fund Info YIE: 12/31/2021 SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below: Ref. # Description of Misstatement Current Assets Long-term Assets of Resources Current Liabilities Ref. # Description of Misstatement Current Assets Long-term Assets of Resources Current Liabilities Ref. # Deferred Outflows Current Assets Long-term Assets of Resources Current Liabilities Resources Equity Ref. # Deferred Outflows S 1,113,594 \$ (1,113,594) Deferred Adjustments: S B1 None Cital S S S S S (1,113,594) S (1,113,594) S (1,113,594) S (1,113,594) S </td <td>ROJECTE</td> <td></td>	ROJECTE															
SSEED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES: D1 The financial reporting presentation of the Sales and Use Tax Fund is not consistent with GAAP (GASB 54, para. 30) Client: City of Greeley, Colorado pinion unit: Aggregate Remaining Fund Info YE: 12/31/2021 SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below: Ref. # Description of Misstatement Current Assets Long-term Assets of Resources Current Liabilities A1 Deferrad of meeme not received within period of availability \$ 1,113,594 \$ (1,113,594) \$ (1,113,594) DSMENTAL ADJUSTMENTS: In None \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	OJECTE				s .	¢	_ (\$	¢	_	٩ ـ	\$	- ¢		¢
D1 The financial reporting presentation of the Sales and Use Tax Fund is not consistent with GAAP (GASB 54, para. 30) Client: City of Greeley, Colorado pinion Unit: Aggregate Remaining Fund Info vy:: 12/31/2021 SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS: The effect of misstatement Current Assets Long-term Assets Current Liabilities Long-term Resources Return Resources Equity Revenue Expenses Statement in financial statement categories identified below: Ret. # Description of Misstatement Current Assets Long-term Assets Of Resources Current Liabilities Long-term Resources Equity Revenue Expenses Statement in financial statement categories identified below: A1 Deferrad of revenue not received within period of availability S 1,113,594 S (1,113,594) S	OJECTE	None	<u>\$ -</u> \$ -		<u>s -</u>	<u>\$</u>		<u> </u>	<u>\$</u> \$	<u>\$</u>	<u>-</u>	<u>\$-</u> \$-	<u>\$</u>	- <u>\$</u>	<u> </u>	<u>\$</u> s
Client: City of Greeley, Colorado binion Unit: Aggregate Remaining Fund Info Vie: 12/31/2021 SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below: Ref. # Description of Misstatement Current Assets Long-term Assets of Resources Current Liabilities Resources Equity Revenue Expenses statement in Current Assets Long-term Assets of Resources Current Liabilities Resources Equity Revenue Expenses statement in Current Assets Long-term Assets of Resources Current Liabilities Resources Equity Revenue Expenses statement in Current Assets Long-term Assets of Resources Current Liabilities Resources Equity Revenue Expenses statement in Current AbJUSTMENTS: B1 None CURRENT ADJUSTMENTS: CI None Total Total Circent Assets S a S S S S S S S S S S S S S S S S S	OJECTE	None	\$ \$	\$	<u>s -</u>	<u>\$</u> \$	- 1	<u>) -</u>	<u>s -</u> <u>s -</u>	\$ \$	-	\$ <u>-</u> \$	\$\$	- \$ - \$	-	\$ \$
binion Unit: Aggregate Remaining Fund Info Yie: 12/31/2021 SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below: Ref. # Description of Misstatement Current Assets Deferred Outflows of Resources Long-term Deferred Inflows of Liabilities Resources Equity Revenue Expenses Net incor statement in statement in tatement in CTUAL MISSTATEMENTS: A1 Deferred of revenue not received within period of availability \$ 1,113,594 \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) </td <td>C1 C1 C1</td> <td>None Total ISCLOSURES AND FINANCIAL STATI</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$ \$</td> <td><u>.</u></td> <td>\$</td> <td>_ \$ \$</td> <td>- \$ - \$</td> <td>-</td> <td>\$ \$</td>	C1 C1 C1	None Total ISCLOSURES AND FINANCIAL STATI								\$ \$	<u>.</u>	\$	_ \$ \$	- \$ - \$	-	\$ \$
The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below: Ref. # Description of Misstatement Current Assets Deferred Outflows of Resources Long-term Liabilities Deferred Inflows of Resources Equity Rewnue Expenses Net incore statement in transmitted and integration of Misstatement Net incore integration of Misstatement Net incore integration of Misstatement Net incore integration of Misstatement in transmitted and revenue not received within period of availability Deferred Outflows availability Long-term Resources Deferred Inflows of Liabilities Equity Revenue Expenses Net incore istatement in transmitted and revenue not received within period of availability S 1,113,594 S (1,113,594) S	C1 C1	None Total ISCLOSURES AND FINANCIAL STATI								<u>\$</u> \$	-	\$ \$	_ \$	- \$ - \$	-	\$ \$
Ref.# Description of Misstatement Current Assets Long-term Assets Long-term Assets Long-term Massets Deferred Inflows of Resources Net Income CTUAL MISSTATEMENTS: A1 Deferred of revenue not neceived within period of availabilities Note \$ 1,113,594 \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1	C1 C1 ASSED DIS D1 Client: pinion Unit:	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info				tent with GAA	AP (GA	SB 54, para. 3	0)	\$ \$	<u>-</u>	<u>\$</u> - \$-	\$	- \$ - \$	-	\$ \$
Ref. # Description of Misstatement Current Assets of Resources Current Liabilities Resources Equity Revenue Expenses statement in CTUAL MISSTATEMENTS: A1 Deferral of revenue not received within period of auxiliability \$ 1,113,594 \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594)	C1 C1 C1 C1 C1 C1 Client: pinion Unit:	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info	s and Use Tax F	und	is not consis	tent with GAA	AP (GA	SB 54, para. 3						- \$ - \$	-	<u>\$</u> \$
Ref. # Description of Misstatement Current Assets Long-term Assets of Resources Current Liabilities Resources Equity Revenue Expenses statement in A1 Deferral of revenue not received within period of availability S 1,113,594 S (1,113,594) S	C1 C1 ASSED DIS D1 Client:	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info	s and Use Tax F	und	is not consis	tent with GAA	AP (GA	SB 54, para. 3						- \$ - \$	- -	<u>\$</u> \$
State State <th< td=""><td>C1 C1 ASSED DIS D1 Client:</td><td>None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info</td><td>s and Use Tax F</td><td>und</td><td>is not consis</td><td>tent with GAA SI</td><td>NP (GA</td><td>SB 54, para. 3</td><td>0) NRECORD</td><td>e) the reported a</td><td>amounts</td><td></td><td></td><td>- S S</td><td>- -</td><td>\$ \$</td></th<>	C1 C1 ASSED DIS D1 Client:	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info	s and Use Tax F	und	is not consis	tent with GAA SI	NP (GA	SB 54, para. 3	0) NRECORD	e) the reported a	amounts			- S S	- -	\$ \$
availability \$ 1,113,594 \$ (1,113,594) \$ (1,113,594) IDGMENTAL ADJUSTMENTS: B1 None C1 None \$ - \$ - \$ - \$ - \$ - 1,113,594 \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ - \$ (1,113,594) \$ 1 (1,113,594) \$ 1 (1,113,594) \$ 1 (1,113,594)	CI CI ASSED DI DI Client: ipinion Unit: Y/E:	None Total ISCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale : City of Greeley, Colorado : Aggregate Remaining Fund Info : 12/31/2021	is and Use Tax F	staten	is not consist	tent with GAA SI sification errors Deferred Outfil	UMM Identifie	SB 54, para. 3 ARY OF UI	0) NRECORD Crease (decreas Long-term	e) the reported a	amounts ws of	in the financia	statement cat			
DGMENTAL ADJUSTMENTS: B1 None CJECTED ADJUSTMENTS: C1 None \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,113,594 \$ - \$ \$ (1,111,11,11,11,11,11,11,11,11,11,11,11,	Cl Cl Dl Client: pinion Unit: Y/E: Ref. #	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement	is and Use Tax F	staten	is not consist	tent with GAA SI sification errors Deferred Outfil	UMM Identifie	SB 54, para. 3 ARY OF UI	0) NRECORD Crease (decreas Long-term	e) the reported a	amounts ws of	in the financia	statement cat			
B1 None ROJECTED ADJUSTMENTS: C1 None \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,113,594 \$ - \$ \$ (1,111) \$ - \$ \$ (1,111) \$ - \$ \$ (1,111) \$ - \$ \$ (1,111) \$ > > \$ \$ (1,111) \$ > > \$ \$ \$ \$ (1,111) \$ > > \$ \$ (1,111) \$ > > <t< td=""><td>ROJECTEI C1 D1 Client: pinion Unit: Y/E: Ref. # CTUAL MIS A1</td><td>None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement SSTATEMENTS: Deferral of revenue not received within period of</td><td>is and Use Tax F</td><td>staten</td><td>is not consist</td><td>tent with GAA SI sification errors Deferred Outfil</td><td>UMM Identifie</td><td>SB 54, para. 3 ARY OF UI</td><td>0) NRECORD Crease (decreas Long-term</td><td>e) the reported a Deferred Inflo Resource</td><td>amounts ws of is</td><td>in the financia</td><td>statement cat</td><td>e Expen</td><td></td><td>\$ \$ Net incom statement im</td></t<>	ROJECTEI C1 D1 Client: pinion Unit: Y/E: Ref. # CTUAL MIS A1	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement SSTATEMENTS: Deferral of revenue not received within period of	is and Use Tax F	staten	is not consist	tent with GAA SI sification errors Deferred Outfil	UMM Identifie	SB 54, para. 3 ARY OF UI	0) NRECORD Crease (decreas Long-term	e) the reported a Deferred Inflo Resource	amounts ws of is	in the financia	statement cat	e Expen		\$ \$ Net incom statement im
Source and a constraint of the second seco	ROJECTEI C1 D1 Client: v/E: V/E: Ref. # CTUAL MIS A1	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement SSTATEMENTS: Deferral of revenue not received within period of availability	is and Use Tax F	staten	is not consist	tent with GAA SI sification errors Deferred Outfil	UMM Identifie	SB 54, para. 3 ARY OF UI	0) NRECORD Crease (decreas Long-term	e) the reported a Deferred Inflo Resource	amounts ws of is	in the financia	statement cat	e Expen		statement im
C1 None S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - S - </td <td>ROJECTEI C1 D1 Client: pinion Unit: Y/E: Ref. # CTUAL MIS A1 DGMENTA</td> <td>None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement SSTATEMENTS: Deferral of received within period of availability LADJUSTMENTS:</td> <td>is and Use Tax F</td> <td>staten</td> <td>is not consist</td> <td>tent with GAA SI sification errors Deferred Outfil</td> <td>UMM Identifie</td> <td>SB 54, para. 3 ARY OF UI</td> <td>0) NRECORD Crease (decreas Long-term</td> <td>e) the reported a Deferred Inflo Resource</td> <td>amounts ws of is</td> <td>in the financia</td> <td>statement cat</td> <td>e Expen</td> <td></td> <td>statement im</td>	ROJECTEI C1 D1 Client: pinion Unit: Y/E: Ref. # CTUAL MIS A1 DGMENTA	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement SSTATEMENTS: Deferral of received within period of availability LADJUSTMENTS:	is and Use Tax F	staten	is not consist	tent with GAA SI sification errors Deferred Outfil	UMM Identifie	SB 54, para. 3 ARY OF UI	0) NRECORD Crease (decreas Long-term	e) the reported a Deferred Inflo Resource	amounts ws of is	in the financia	statement cat	e Expen		statement im
S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S S	ROJECTEI C1 D1 Client: pinion Unit: Y/E: Ref. # CTUAL MIS A1 DGMENTAI B1	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement SSTATEMENTS: Deferral of received within period of availability LADJUSTMENTS: None	is and Use Tax F	staten	is not consist	tent with GAA SI sification errors Deferred Outfil	UMM Identifie	SB 54, para. 3 ARY OF UI	0) NRECORD Crease (decreas Long-term	e) the reported a Deferred Inflo Resource	amounts ws of is	in the financia	statement cat	e Expen		statement im
	ROJECTEI C1 ASSED DIS D1 Client: y/IE: Y/IE: Ref. # ICTUAL MIS A1 DGMENTA B1 COJECTED	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement SSTATEMENTS: None ADJUSTMENTS: None	is and Use Tax F	staten	is not consist	tent with GAA SI sification errors Deferred Outfil	UMM Identifie	SB 54, para. 3 ARY OF UI	0) NRECORD Crease (decreas Long-term	e) the reported a Deferred Inflo Resource	amounts ws of is	in the financia	statement cat	e Expen		statement im
	ROJECTEI C1 ASSED DIS D1 Client: y/IE: Y/IE: Ref. # ICTUAL MIS A1 DGMENTA B1 COJECTED	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement SSTATEMENTS: None ADJUSTMENTS: None	is and Use Tax F	staten	is not consist	tent with GAA SI sification errors Deferred Outfil	UMM Identifie	SB 54, para. 3 ARY OF UI	0) NRECORD Crease (decreas Long-term	e) the reported a Deferred Inflo Resource	amounts ws of is	in the financia	statement cat	e Expen		statement im
	ROJECTEI C1 D1 D1 Client: Y/E: Y/E: A1 DGMENTAI B1 C1 C1	None Total SCLOSURES AND FINANCIAL STATI The financial reporting presentation of the Sale City of Greeley, Colorado Aggregate Remaining Fund Info 12/31/2021 Description of Misstatement SSTATEMENTS: None ADJUSTMENTS: None None	is and Use Tax F	staten	is not consist	tent with GAA SI sification errors Deferred Outfil	UMM Identifie	SB 54, para. 3 ARY OF UI	0) NRECORD Crease (decreas Long-term	e) the reported a Deferred Inflo Resource \$ 1,112	ws of s 594	in the financia	Statement cat Revenue \$ (1,112	e Expen 3,594) - \$		statement im