

Compliance  
Section



**KAFOURY, ARMSTRONG & CO.**  
A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance and on Internal Control over Financial  
Reporting Based on an Audit of Financial Statements Performed  
In Accordance with *Government Auditing Standards*

The Honorable Mayor,  
Members of the City Council and  
City Manager  
City of Henderson, Nevada

We have audited the financial statements of the City of Henderson, Nevada as of and for the year ended June 30, 2003, and have issued our report thereon dated October 23, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance:

As part of obtaining reasonable assurance about whether the City of Henderson, Nevada's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting:

In planning and performing our audit, we considered the City of Henderson, Nevada's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the City of Henderson, Nevada in a separate letter dated October 23, 2003.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Kafoury, Armstrong & Co.*

Reno, Nevada  
October 23, 2003



**KAFOURY, ARMSTRONG & CO.**  
A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance with Requirements Applicable to Each  
Major Program and on Internal Control over Compliance in  
Accordance with OMB Circular A-133

The Honorable Mayor,  
Members of the City Council and  
City Manager  
City of Henderson, Nevada

Compliance:

We have audited the compliance of the City of Henderson, Nevada with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. The City of Henderson, Nevada's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City of Henderson, Nevada's management. Our responsibility is to express an opinion on the City of Henderson, Nevada's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Henderson, Nevada's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our opinion does not provide a legal determination on the City of Henderson, Nevada's compliance with those requirements.

In our opinion, the City of Henderson, Nevada complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

Internal Control over Compliance:

The management of the City of Henderson, Nevada is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City of Henderson, Nevada's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Kafoury, Armstrong & Co.*

Reno, Nevada  
October 23, 2003

CITY OF HENDERSON, NEVADA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003

<u>Name of Agency or Department</u>	<u>CFDA Number</u>	<u>Grant I. D. Number</u>	<u>Federal Disbursements/ Expenditures</u>
<b><u>U. S. Department of Housing and Urban Development</u></b>			
<b><u>Community Planning and Development</u></b>			
<b><u>Community Development Block Grants/Entitlement Grants</u></b>	<b>14.218</b>		
Entitlement Funds			\$ 1,090,459
Program Income			31,555
Amount Provided to Subrecipients			448,903
Total Community Development Block Grants/Entitlement Grants			<u>1,570,917</u>
<b><u>Community Development Block Grants/Economic Development Initiative</u></b>			
Project Grants	<b>14.246</b>		5,000
Total Community Development Block Grants/Economic Development Initiative			<u>5,000</u>
<b><u>HOME Investment Partnerships Program</u></b>	<b>14.239</b>		
<b><u>Passed through State of Nevada, Department of Commerce</u></b>			
HOME Grant - Projects			571,205
HOME Grant - Administration			55,999
Program Income			130,357
Total HOME Investment Partnerships Program			<u>757,561</u>
Total Community Planning and Development			<u>2,333,478</u>
<b><u>Housing</u></b>			
<b><u>Federally Assisted Low-Income Housing Drug Elimination</u></b>	<b>14.193</b>		
<b><u>Passed through from the Housing Authority of Clark County, State of Nevada</u></b>			
Community Policing Grant			11,247
Total Housing			<u>11,247</u>
Total U. S. Department of Housing and Urban Development			<u>2,344,725</u>
<b><u>U. S. Federal Emergency Management Agency</u></b>			
<b><u>Office of National Preparedness</u></b>			
<b><u>Emergency Management Performance Grants</u></b>	<b>83.552</b>		
<b><u>Passed through State of Nevada, Department of Motor Vehicles and Public Safety, Division of Emergency Management</u></b>			
Fire Department		8355203	52,596
Total Office of National Preparedness			<u>52,596</u>
<b><u>United States Fire Administration</u></b>			
<b><u>Assistance to Firefighters Grant</u></b>	<b>97.044</b>		
FEMA Assistance Grant		EMW-2002-FG-04026	157,203
Total United States Fire Administration			<u>157,203</u>
Total U. S. Federal Emergency Management Agency			<u>209,799</u>
<b><u>U. S. Department of Justice</u></b>			
<b><u>Office of Justice Programs</u></b>			
<b><u>Violence Against Women Formula Grants</u></b>	<b>16.588</b>		
<b><u>Passed through State of Nevada Office of the Attorney General</u></b>			
Domestic Violence Investigations		2002-VAWG-04	27,896
Total Office of Justice Programs			<u>27,896</u>
<b><u>Office of Justice Programs - Bureau of Justice Assistance</u></b>			
<b><u>Bulletproof Vest Partnership Program</u></b>	<b>16.607</b>		
Police Department - Bulletproof Vests			1,026
Total Bulletproof Vest Partnership Program			<u>1,026</u>
<b><u>Local Law Enforcement Block Grants Program</u></b>	<b>16.592</b>		
Local Law Enforcement Block Grant		2001-LB-BX-1347	18,282
Local Law Enforcement Block Grant		2002-LB-BX-1487	75,753
Total Local Law Enforcement Block Grant			<u>94,035</u>
<b><u>Byrne Formula Grant Program</u></b>	<b>16.579</b>		
<b><u>Passed through State of Nevada, Department of Public Safety, Office of Criminal Justice Assistance</u></b>			
Management System		01-NC-021	52,200
Spectrometer		02-NC-018	30,000
Total Byrne Formula Grant Program			<u>82,200</u>
Total Office of Justice Programs - Bureau of Justice Assistance			<u>177,261</u>
<b><u>Office of Justice Programs - Bureau of Justice Statistics</u></b>			
<b><u>National Incident Based Reporting System</u></b>	<b>16.733</b>		
<b><u>Passed through State of Nevada, Department of Public Safety, Office of Criminal Justice Assistance</u></b>			
NIBRS Grant		01-NIBRS-002	212,155
Total Office of Justice Programs - Bureau of Justice Statistics			<u>212,155</u>

CITY OF HENDERSON, NEVADA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003

<u>Name of Agency or Department</u>	<u>CFDA Number</u>	<u>Grant I. D. Number</u>	<u>Federal Disbursements/ Expenditures</u>
<b><u>Office of Juvenile Justice and Delinquency Prevention</u></b>			
<b><u>Juvenile Justice and Delinquency Prevention: Allocation to States</u></b>			
<u>Passed through State of Nevada Juvenile Justice Commission</u>			
Juvenile Justice and Delinquency Prevention Grant			28,150
Total Office of Juvenile Justice and Delinquency Prevention	16.540		<u>28,150</u>
<b><u>Office of Community Oriented Policing Services</u></b>			
<b><u>Public Safety Partnership and Community Policing Grants</u></b>			
<u>Passed through State of Nevada, Department of Motor Vehicles and Public Safety - Office of Traffic Safety</u>			
COPS Universal Hiring Award		2001-UM-WX-0194	963,113
COPS Methamphetamine Grant		2002-CK-WX-0311	45,887
Total Office of Community Oriented Policing Services	16.710		<u>1,009,000</u>
Total U. S. Department of Justice			<u>1,454,462</u>
<b><u>U. S. Department of Transportation</u></b>			
<b><u>National Highway Traffic Safety Administration</u></b>			
<b><u>State and Community Highway Safety</u></b>			
<u>Passed through State of Nevada, Department of Motor Vehicles and Public Safety - Office of Traffic Safety</u>			
Joining Forces		23J8-18-16.6/23-157INV-1.6	32,518
Child Safety Seat Checkpoint		2003(b)-OP-1.9	824
Every 15 Minutes		23J8-18-4	13,982
Total National Highway Traffic Safety Administration	20.600		<u>47,324</u>
<b><u>Federal Highway Administration</u></b>			
<b><u>Recreational Trails Program</u></b>			
<u>Passed through State of Nevada, Department of Conservation and Natural Resources, Division of State Parks</u>			
Boulder Highway Trail		FY2001-15	1,578
TCSP Boulder Highway Shared Use Path		TCSP-0582(009)	6,312
Total Federal Highway Administration	20.219		<u>7,890</u>
Total U. S. Department of Transportation			<u>55,214</u>
<b><u>U. S. Department of Health and Human Services</u></b>			
<b><u>Administration on Aging</u></b>			
<b><u>Special Programs for the Aging: Title III, Part C: Nutrition Services</u></b>			
<u>Passed through State of Nevada, Division for Aging Services</u>			
<u>Aging Cluster</u>			
Senior Nutrition Grant		0331-04-02 & 0331-07-02	144,595
Program Income			54,647
Total U. S. Department of Health and Human Services	93.045		<u>199,242</u>
<b><u>U. S. Department of Agriculture</u></b>			
<b><u>Food and Nutrition Service</u></b>			
<b><u>Special Milk Program for Children</u></b>			
<u>Passed through State of Nevada Department of Education</u>			
Safekey Milk Program			18,611
Total Special Milk Program for Children	10.556		<u>18,611</u>
<b><u>Summer Food Service Program for Children</u></b>			
<u>Passed through State of Nevada Department of Education</u>			
Summer Magic Program			3,045
Total Summer Food Service Program for Children	10.559		<u>3,045</u>
<b><u>Nutrition Services Incentive</u></b>			
<u>Passed through State of Nevada, Division for Aging Services</u>			
Black Mountain Senior Nutrition		0331-57-03	47,880
Total Nutrition Services Incentive	10.570		<u>47,880</u>
<b><u>Forest Service</u></b>			
<u>Passed through State of Nevada - Resource Conservation &amp; Development Council, Inc., High Desert RC&amp;D</u>			
Acacia Park Backyard Conservation Demonstration Gardens		00-CA-11046-0000-009	38,124
Total Forest Service	10.675		<u>38,124</u>
Total U. S. Department of Agriculture			<u>107,660</u>
<b><u>U. S. Environmental Protection Agency</u></b>			
<b><u>Office of Ground Water and Drinking Water</u></b>			
<b><u>Capitalization Grants for Drinking Water State Revolving Fund</u></b>			
<u>Passed through State of Nevada - Department of Human Resources - Nevada State Health Division</u>			
State Revolving Loan Fund		Henderson-1	37,363
Total Office of Ground Water and Drinking Water	66.468		<u>37,363</u>

**CITY OF HENDERSON, NEVADA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

<u>Name of Agency or Department</u>	<u>CFDA Number</u>	<u>Grant I. D. Number</u>	<u>Federal Disbursements/ Expenditures</u>
<b><u>Office of Water</u></b>	<b>66.476</b>		
Vulnerability Assessments and Related Security Improvements at Large			
Drinking Water Utilities		HS-82992001-0	115,000
Total Office of Water			<u>115,000</u>
<b><u>Surveys, Studies, Investigations and Special Purpose Grants</u></b>	<b>66.606</b>		
Water Street Transmission Main			113,801
Total Surveys, Studies, Investigations and Special Purpose Grants			<u>113,801</u>
Total U. S. Environmental Protection Agency			<u>266,164</u>
<b><u>U. S. Department of Energy</u></b>			
<b><u>Office of Energy Efficiency and Renewable Energy</u></b>			
<b><u>Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance</u></b>	<b>81.117</b>		
<u>Passed through State of Nevada - Nevada State Energy Office</u>			
Community Energy Plan		SEP/CA/02/004	2,500
Total Energy Efficiency and Renewable Energy Information, Outreach, Training and Technical Analysis/Assistance			<u>2,500</u>
<b><u>Energy Efficiency and Renewable Energy</u></b>	<b>81.042</b>		
<u>Passed through State of Nevada - Department of Business and Industry - Housing Division</u>			
Weatherization Assistance for Low-Income Persons		FEAC/03/03	185,552
Total Energy Efficiency and Renewable Energy			<u>185,552</u>
Total U. S. Department of Energy			<u>188,052</u>
<b><u>U. S. Department of the Interior</u></b>			
<b><u>National Park Service</u></b>			
<b><u>Rivers, Trails and Conservation Assistance</u></b>	<b>15.921</b>		
<u>Passed through Bureau of Reclamation, Lower Colorado Region</u>			
Equestrian Park Trail and Landscaping		00-FG-30-0065	13,464
Total Rivers, Trails and Conservation Assistance			<u>13,464</u>
<b><u>Historic Preservation Fund Grants-In-Aid</u></b>	<b>15.904</b>		
<u>Passed through State of Nevada -</u>			
Historic Preservation Fund		32-02-17558(4)	12,600
Total Historic Preservation Fund Grants-In-Aid			<u>12,600</u>
<b><u>Outdoor Recreation: Acquisition, Development and Planning</u></b>	<b>15.916</b>		
<u>Passed through State of Nevada - Division of State Parks, Department of Conservation and Natural Resources</u>			
Acacia Park Backyard Conservation Demonstration Gardens		32-00-00249	87,404
Total Outdoor Recreation: Acquisition, Development and Planning			<u>87,404</u>
<b><u>Bureau of Land Management</u></b>			
<b><u>Southern Nevada Public Land Management Act</u></b>	<b>15.227</b>		
River Mountain Loop Trail Project		2002NV914252F5856HNHN01	317,423
Total Southern Nevada Public Land Management Act			<u>317,423</u>
Total U. S. Department of the Interior			<u>430,891</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 5,256,209</u></u>

**CITY OF HENDERSON, NEVADA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2003**

**1. REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the City of Henderson, Nevada (the "City"). The City's reporting entity is defined in Note I to the financial statements. All expenditures of awards from federal agencies as well as expenditures of awards passed through other government agencies by the City are included on the schedule. The schedule does not include the federal award program expenditures of the City of Henderson Redevelopment Agency, a blended component unit.

**2. BASIS OF ACCOUNTING**

The Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting.

**CITY OF HENDERSON, NEVADA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2003**

***Summary of Auditor's Results:***

- Kafoury, Armstrong & Co. issued an unqualified opinion on the financial statements of the City of Henderson, Nevada for the year ended June 30, 2003.
- The audit disclosed no instances of noncompliance which were material to the financial statements of the City of Henderson.
- No reportable conditions or material weaknesses were disclosed during the audit of the financial statements.
- No reportable conditions relating to the audit of the major federal award programs were disclosed.
- Kafoury, Armstrong & Co. issued an unqualified opinion on compliance for major programs of the City of Henderson.
- The audit disclosed no audit findings relative to the major federal award programs for the City of Henderson, which are required to be reported under section .510(a) of OMB Circular A-133.
- The City of Henderson had four major programs for the year ended June 30, 2003, as follows:
  - Public Safety Partnership and Community Policing Grants – CFDA 16.710
  - HOME Investment Partnership Programs – CFDA 14.239
  - Community Development Block Grant – CFDA 14.218
  - Distribution of Receipts to State and Local Governments (Southern Nevada Public Land Management Act) – CFDA 15.227
- The dollar threshold used to distinguish between Type A and Type B programs for the year ended June 30, 2003, was \$300,000.
- The City of Henderson qualified as a low risk auditee for the year ended June 30, 2003 under the criteria set forth in section .530 of OMB Circular A-133.

***Findings Relating to the Financial Statements Reported in Accordance with GAGAS:***

There were no such findings in relation to the financial statements of the City of Henderson for the year ended June 30, 2003.

**CITY OF HENDERSON, NEVADA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2003**

*Findings and Questioned Costs for Federal Awards:*

None.

**THE CITY OF HENDERSON, NEVADA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2003**

**Finding 02-1**

U.S. Department of Justice

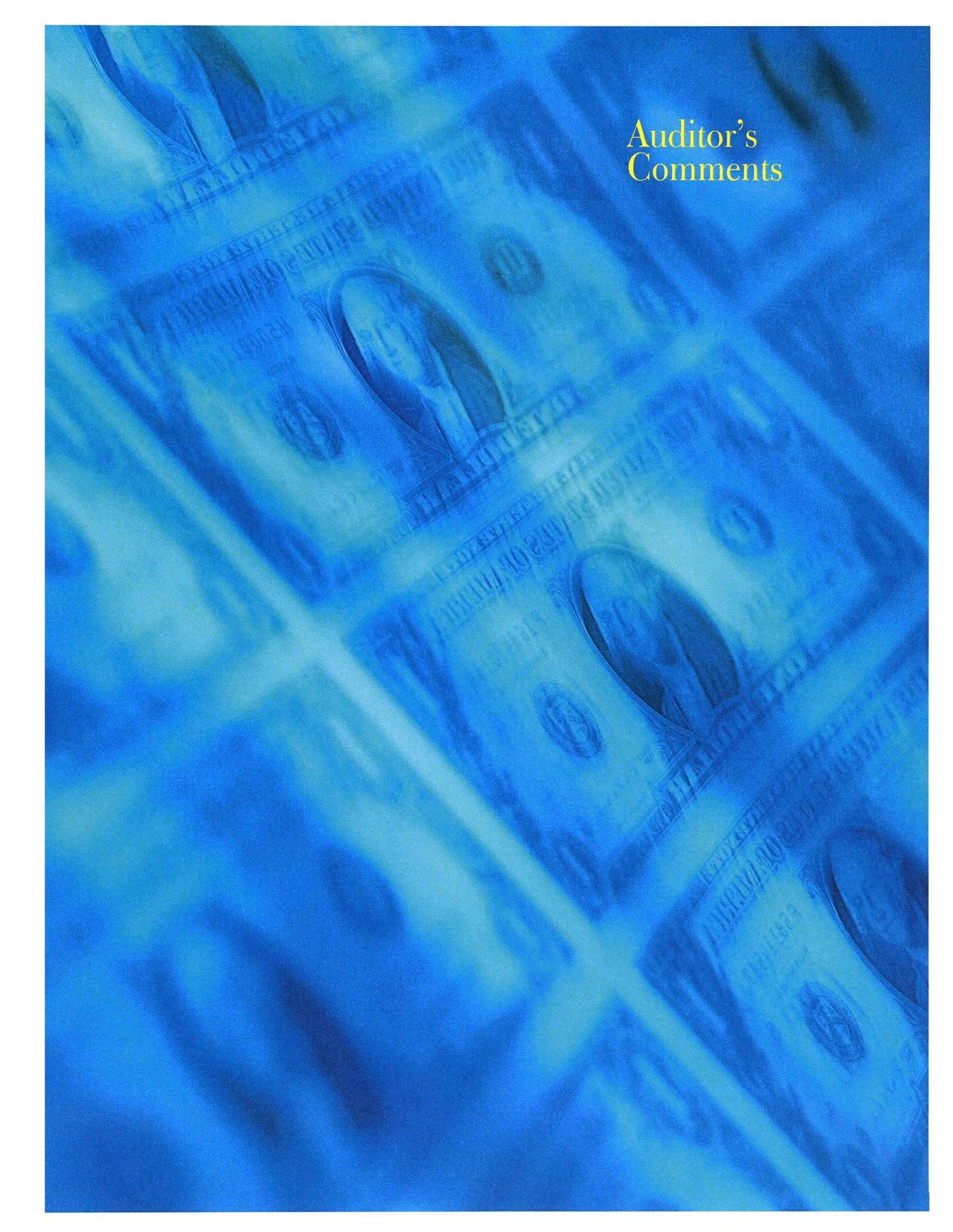
Public Safety Partnership and Community Policing Grants – CFDA #16.710

Adequate policies and procedures were not in place to provide for the accurate preparation of the SF-269 Financial Status Report. During the year, various personnel were given the responsibility of preparing these reports. Not all of these individuals were made aware of the appropriate reporting requirements. In addition, there was no independent review or approval of reports before they were submitted to the Department of Justice.

Current Year Status:

Policies and procedures have been partially implemented. However, the City has not fully corrected the above finding. During testing of the SF-269 filed for the quarter ended March 31, 2003, errors in addition were noted. In addition, amounts submitted on the report, though insignificant, did not agree to supporting documentation.

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Auditor's  
Comments

## AUDITOR'S COMMENTS

### STATUTE COMPLIANCE

The required disclosure on compliance with the Nevada Revised Statutes and the Nevada Administrative Code is contained in Note III to the financial statements.

### PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

The following action was taken during 2002-03 relating to potential statute violations as reported in the June 30, 2002, audit report:

- During the current year, efforts were made to monitor all expenditures and expenses. However, the City was unable to avoid all potential violations.

### PRIOR YEAR RECOMMENDATIONS

There were no specific recommendations made in the audit report for the year ended June 30, 2002.

### CURRENT YEAR RECOMMENDATIONS

We did not find any financial weaknesses of a magnitude to justify inclusion within our audit report. However, our audit activity did identify recommendations to improve procedures and accountability that have been included in our current management letter.

### 354.6115

- The financial statements of the Financial Stabilization Special Revenue Fund are located in this report.
- As noted above, compliance with Nevada Revised Statutes is contained in Note III to the financial statements.

**THE CITY OF HENDERSON, NEVADA**  
**SCHEDULE OF FEES IMPOSED SUBJECT TO THE**  
**PROVISIONS OF NRS 354.5989**  
**LIMITATION OF FEES FOR BUSINESS LICENSES**  
**FOR THE YEAR ENDED JUNE 30, 2003**

Flat Fixed Fees:

Business license revenue for the year ended June 30, 2002 (Base Year)	\$1,454,771
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Adjustment to Base:

1. Percentage increase in population of the local government	5.80%	
2. Percentage increase in the Consumer Price Index for the year ending on December 31, next preceding the year for which the limit is being calculated	<u>1.60%</u>	
	7.40%	<u>107,653</u>
Adjusted Base at June 30, 2003		1,562,424
Actual Revenue		<u>1,601,408</u>
Amount over Allowable Amount		<u>\$ 38,984</u>

Fees Calculated as a Percentage of Gross Revenue:

Business license revenue for the year ended June 30, 2002	\$8,074,466
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1. Percentage increase in the Consumer Price Index	1.60%	<u>129,191</u>
Adjusted Base at June 30, 2003		8,203,657
Actual Revenue		<u>8,520,565</u>
Actual Amount over Allowable Amount		<u>\$ 316,908</u>



**KAFOURY, ARMSTRONG & CO.**  
A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report on  
Nevada Revised Statute 354.6241

To the Honorable Mayor,  
Members of the City Council and  
City Manager  
City of Henderson, Nevada

We have reviewed the assertion provided by management in accordance with Nevada Revised Statute 354.624 (5)(a):

- The identified funds are being used expressly for the purposes for which they were created,
- The funds are administered in accordance with accounting principles generally accepted in the United States of America,
- The reserved fund balances/net assets in the funds were reasonable and necessary to carry out the purposes of the funds at June 30, 2003 (based on the interpretation of reasonable and necessary provided by the Legislative Counsel Bureau),
- The sources of revenues, including transfers, available for the funds are as noted in the financial statements,
- The funds conform to significant statutory and regulatory constraints on its financial administration during the year ended June 30, 2003 (except as previously noted under statute compliance),
- The balance and net assets of the funds are as noted in the financial statements.

This assertion is the responsibility of the management of the City of Henderson, Nevada.

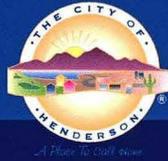
Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the assertion. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that the assertion provided by management referred to above is not fairly stated in all material respects.

Reno, Nevada  
October 23, 2003

*Kafoury, Armstrong & Co.*

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James B. Gibson  
Mayor

Amanda M. Cyphers  
Councilman

Andy A. Hafen  
Councilman

Jack K. Clark  
Councilman

Steven D. Kirk  
Councilman

Philip D. Speight  
City Manager

Steve Hanson  
Finance Director

City of Henderson  
Finance Department  
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