



**MAULDIN  
& JENKINS**

**PRESENTATION OF  
AUDIT RESULTS TO:  
THE CITY OF CRYSTAL RIVER, FLORIDA**

**Presented by:  
Daniel Anderson**

# Agenda

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- Information about Mauldin & Jenkins
- Overview of Audit Opinions and Other Reports
- Required Communications under *Government Auditing Standards*
- Questions and Comments

# Mauldin & Jenkins, LLC

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- Founded 1918
- Large regional audit organization
- We provide professional services to approximately 600 governments in the Southeast, including approximately 130 municipalities, similar to the City of Crystal River, FL
- Firm is considered to be in the top 20 of all firms conducting single audits in the United States.
- Offer over 16 hours of Free CPE to our clients annually
- Joel Black, Partner, recently appointed Chair of GASB

# Audit Reports

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## Independent Auditors' Report

- Report on fair presentation of financial statements
- Unmodified Opinion

## “Yellowbook” Report

- Negative assurance report on Compliance and Internal Control with respect to Laws, Rules, Regulations
- No issues noted

# Audit Reports

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## Management Letter

- Required by Rules of Auditor General
- No issues noted

## Independent Accountants' Report

- Examination of City's Compliance with Section 215.415, *Florida Statutes*, regarding the investment of public funds
- No issues noted

## Required Communications

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- Management is responsible for the City's financial statements, as well as its accounting and financial reporting policies and procedures.
- We encountered no difficulties in dealing with management in performing the audit.
- Audit adjustments were made during the course of the audit and were provided to management.
- There were no uncorrected misstatements.

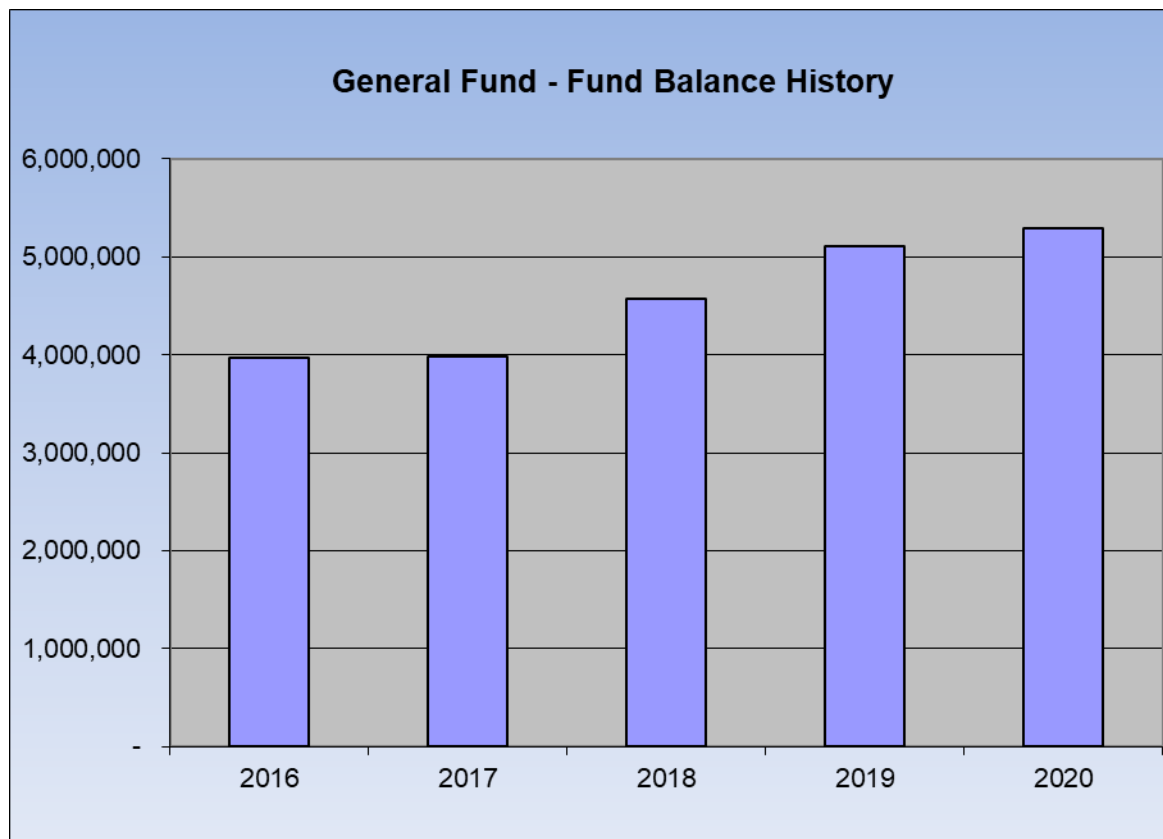


## Required Communications

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- We encountered no disagreements with management over the application of accounting principles, the basis for management's judgments on significant matters, the scope of the audit, or significant disclosures in the financial statements
- We obtained written representation from management relating to the accuracy and completeness of information supplied to us during our audit procedures.
- We are not aware of any consultations management had with other accountants about accounting or auditing issues.
- We are independent of the City in accordance with Auditing Standards.

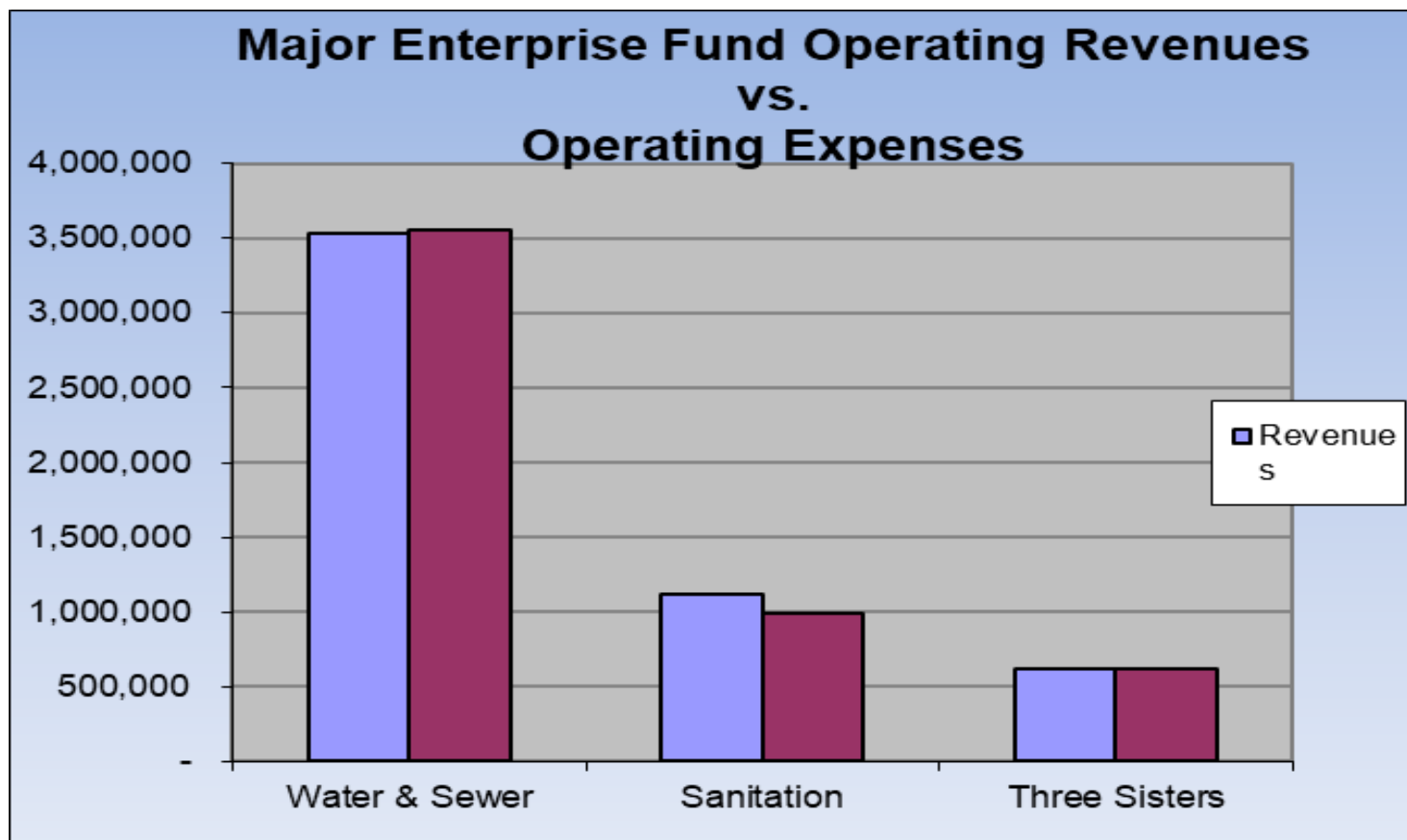
# General Fund Information



- Unassigned FB in General Fund is 101% of 2020 GF Expenditures





# Enterprise Fund Information



# Other City Statistics

## Year-end Numbers 2020

**\$2,054** SPENDING PER  
RESIDENT (GF) 

 **\$5.3M**  
GENERAL FUND -  
FUND BALANCE


**3.4%**  
INCREASE  
FROM PRIOR YEAR

**\$1,026**   
DEBT PER RESIDENT (G)

APPROXIMATE NUMBER  
OF EMPLOYEES **55**



AVERAGE EMPLOYEE SALARY  
**\$30.3K** 

 **37.5%**  
PERCENTAGE OF GENERAL  
FUND BUDGET SPENT ON  
SALARIES AND BENEFITS

# Questions & Comments

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**Thank you for your time!**

Contact Information

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