

PRODUCTIVE LIVING BOARD FOR ST. LOUIS COUNTY CITIZENS WITH DEVELOPMENTAL● DISABILITIES

Anders Minkler Huber & Helm LLP

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Presented by:

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Agenda

- Introduction
- Audit Report
- Financial highlights
- Governance letter
- Internal controls

Audit Report

- Thank you
- PLB's staff – responsive and efficient
- Unmodified audit report

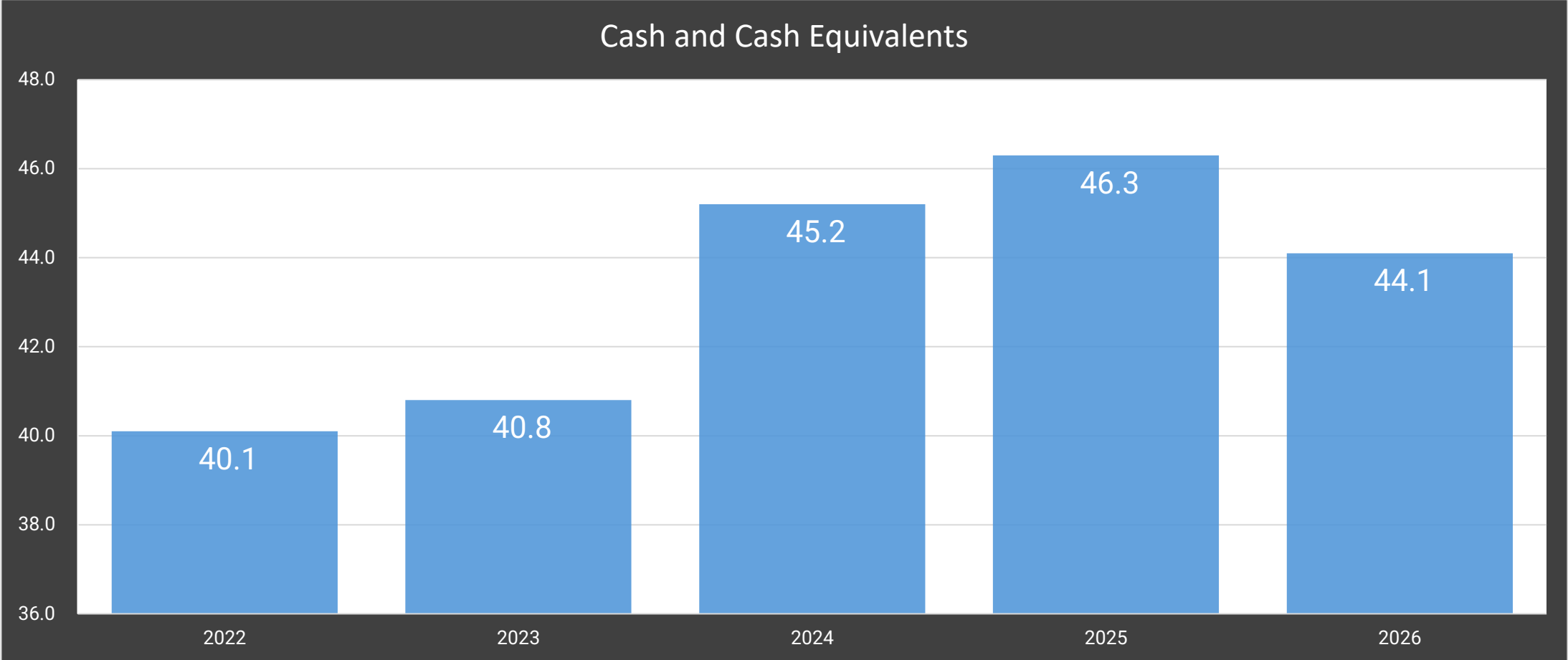
Financial Highlights

- Increase in operating revenues of approximately \$390,000
- Increase of approximately \$517,000 in property taxes and decrease of approximately \$106,000 of other income from last year
- Real estate and property tax revenue increased 2.1%.
Other income decreased 51%.

Financial Highlights

- Expenditures for project services increased by approximately \$1,172,000. Total expenses increased by \$825,000.
- Investment unrealized gain of \$491,000.
- Overall, expenses exceed revenues
 - Decrease to net position of \$82,000
- Successfully utilized more revenues and did not further increase reserves.

Cash and Cash Investments



Communication with Those Charged with Governance

- Required to communicate the following:
 - Qualitative aspects of accounting practices
 - Difficulties encountered in performing the audit – **none**
 - Corrected and uncorrected misstatements – **none**
 - Disagreements with management – **none**
 - Management representations
 - Management consultations with other independent accountants - **none**
 - Other audit findings

Internal Controls

- Organization with limited staff
- Appropriate segregation of duties
- Compensating controls
- Efficient processes

.....● **THANK YOU**

.....● **MARK HINSEN**

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