



Oregon Secretary of State – Audits Division

Summary of Revenues and Expenditures

Please refer to instructions on next page.

A. Municipal corporation information

Municipality name: City of John Day
 Address line 1: 450 E. Main Street Reporting period: From 07/01/2016
 Address line 2: _____ To 06/30/2017
 City, state, ZIP: John Day OR 97845 Report type: Audit
 Check if new address: Opinion issued: Unmodified
 If this is the final report, please enter the last date of operations: _____ Basis of accounting: GAAP

B. Financial statement audit – Reported deficiencies

1. Regarding internal controls over financial reporting, how many significant deficiencies and material weaknesses were reported?
1

2. Of those control deficiencies reported, how many resulted in the following:
 Accounting errors/Misstatements: _____
 Noncompliance: _____

3. How were deficiencies communicated? Check all that apply.
 Report issued in accordance with Government Auditing Standards
 Communication in accordance with Statements on Auditing Standards AU-C 265 "Communicating Internal Control Related Matters Identified in an Audit"
 Other (specify communication): Rpt required by state regs
 No deficiencies
 Per OAR 162-010-0230, a copy must be filed with Secretary of State.

C. Summary of revenues and expenditures

Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	\$ 2,937,944	a. Expenditures from government-wide statement of activities:	\$ 2,559,483
b. Fiduciary fund additions:	\$ 20,278	b. Fiduciary fund deductions:	\$ 18,823
c. Gross revenues subtotal (a + b):	\$ 2,958,222	c. Gross expenditures subtotal (a + b):	\$ 2,578,306
d. Revenues of component units:		d. Component unit expenditures reported with primary government:	
e. Taxes, assessments and other collections to be distributed to other governments:		e. Turnovers to other municipal corporations:	
f. Exempt revenue subtotal (d + e):	\$ 0	f. Exempt expenditures subtotal (d + e):	\$ 0
g. Net revenues (c – f):	\$ 2,958,222	g. Net expenditures (c – f):	\$ 2,578,306

D. Filing fee: \$ 250

E. Submitted by

Auditor name: Kent J. Bailey, CPA Municipal license number: 4826
 Firm name: Guyer and Associates, CPA's Date: 12/01/2017
 Municipal contact name, title: Nick Green, City Manager Municipal phone: (541) 575-0028

Submit: Click the "Submit" button on the right to submit this form via email. Save a copy for your records.

Within 30 days of delivering the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Audits Division, and one copy must be delivered to the municipal corporation. If deficiencies are communicated in a separate letter or in a report issued in accordance with *Government Auditing Standards*, a copy of that communication must also be filed. (OAR 162-010-0230)

SRE (9/2017)