

## A. Municipal corporation information

**Municipality name**  
Port Orford Library District

**Municipal customer number**  
001623

**Report period start date**  
7/1/2019

**Report period end date**  
6/30/2020

**Municipality address**  
PO Box 130, Port Orford, Oregon 97465

**Is this a new address?**  
No

**Report type**  
Review

**Opinion issued**  
Unmodified

**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?

0

2. Of those control deficiencies reported, how many resulted in the following:

**Accounting errors/Misstatements:**  
0

**Noncompliance:**  
0

Most deficiencies relate to internal controls over financial reporting. Some control deficiencies might also directly result in accounting errors and misstatements or non-compliance. If any of the findings communicated resulted in accounting errors and misstatements or noncompliance, indicate the number of deficiencies included in the total for B.1 that also pertain to those categories.

3. Select the deficiency communication to be filed in compliance with ORS 297.466. (select one)

No deficiencies

If you checked "other" in number 3 above, please specify here:

## C. Summary of revenues and expenditures

**Revenues and/or receipts**

**Expenditures and/or disbursements**

**a. Revenues from government-wide statement of activities:**

\$160,100.00

**a. Expenditures from government-wide statement of activities:**

\$241,437.00

**b. Fiduciary fund additions:**

\$0.00

**b. Fiduciary fund deductions:**

\$0.00

**c. Gross revenues subtotal (a + b):**

\$160,100.00

**c. Gross expenditures subtotal (a + b)**

\$241,437.00

**d. Revenues of component units:**  
\$0.00

**e. Taxes, assessments and other collections to be distributed to other governments:**  
\$0.00

**f. Exempt revenue subtotal (d + e):**  
\$0.00

**g. Net revenues (c - f):**  
\$160,100.00

**d. Component unit expenditures reported with primary government:**  
\$0.00

**e. Turnovers to other municipal corporations:**  
\$0.00

**f. Exempt expenditures subtotal (d + e):**  
\$0.00

**g. Net expenditures (c - f):**  
\$241,437.00

## D. Filing Fee

**Filing fee:**  
\$150.00

[ORS 297.485\(1\)](#): Net expenditures and/or disbursements

The filing fee is determined by the total expenditures made by the municipal corporation for any and all purposes during the calendar or fiscal year audited, except that expenditures for principal of bonded debt, principal of short-term loans, principal of warrants redeemed which were issued during prior audit periods, transfers or loans between funds and turnovers of taxes or other trust moneys to other municipal corporations shall not be included in the total expenditures upon which the amount of the fee is based.

## E. Submitted by

**Licensed Municipal Auditor name:**  
Christopher L Mahr

**Municipal license number:**  
1172

**Email**  
Chris@mahrpcpas.com

**Firm name:**  
Chris Mahr + Associates | CPAs

**Date:**  
8/15/2023

**Municipal contact name, title:**  
Ms. Denise Willms

**Municipal phone**  
(541) 332-5622

**Municipal contact email**  
dwillms@polibrary.org

### Attach file (optional)

This form (Summary of Revenues and Expenditures) is due within 30 days of delivering the audit report 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](#))