

A. Municipal corporation information

Municipality name
COMMUNITY RENEWABLE ENERGY
ASSOCIATION

Municipal customer number
02921

Report period start date
7/1/2021

Report period end date
6/30/2022

Municipality address
802 CHENOWITH LOOP, THE DALLES, Oregon 97058

Is this a new address?
No

Report type
Review

Opinion issued
Unmodified

Basis of accounting
Modified cash

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:
\$228,390.00

a. Expenditures from government-wide statement of activities:
\$196,644.00

b. Fiduciary fund additions:
\$0.00

b. Fiduciary fund deductions:
\$0.00

c. Gross revenues subtotal (a + b):

c. Gross expenditures subtotal (a + b)

\$228,390.00

\$196,644.00

d. Revenues of component units:
\$0.00

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

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

e. Turnovers to other municipal corporations:
\$0.00

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

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

g. Net revenues (c - f):
\$228,390.00

g. Net expenditures (c - f):
\$196,644.00

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:
Carol Friend

Municipal license number:
1289

Email
carol@friendreagan.cpa

Firm name:
Friend & Reagan, PC

Date:
8/12/2022

Municipal contact name, title:
Exec Dir Mike McArthur

Municipal phone
(360) 431-5072

Municipal contact email
mwm@community-renewables.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](#))