

Office of the Secretary of State

Jeanne P. Atkins
Secretary of State

Robert Taylor
Deputy Secretary of State

**Audits Division**

Mary Wenger
Interim Director

255 Capitol St. NE, Suite 500
Salem, OR 97310

(503) 986-2255

Municipalities are required to annually submit audited financial statements to the Secretary of State under ORS 297.425. Municipalities with expenditures of less than \$150,000 are only required to submit a summary of financial transactions (In Lieu report). Municipalities with expenditures greater than \$150,000 but less than \$500,000 are required to submit Review reports while municipalities with expenditures greater than \$500,000 for the fiscal year are required to submit audited financial statements. Audited statements and reports must be received by the Secretary of State within 180 days from the end of each fiscal year, which for most municipalities is no later than December 31 each year, unless a request for extension of time has been granted.

Listed below are the municipalities that have not submitted the required documents as of July 8, 2016. Asterisks indicate the annual Summary form was needed as well as the audit. As noted, some municipalities have failed to submit required documents for multiple years.

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2015	MISSING 2014	MISSING 2013
ALDER SLOPE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU*		
CROOK CO CEMETERY DISTRICT	CEMETERY DISTRICTS	REVIEW*		
HILLTOP MEMORIAL CEMETERY DISTRICT	CEMETERY DISTRICTS	IN LIEU	IN LIEU	
PILOT ROCK CEMETERY MAINTENANCE DISTRICT 05	CEMETERY DISTRICTS	IN LIEU	IN LIEU	
PRAIRIE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU		
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL	CHARTER SCHOOLS	AUDIT		AUDIT*
KORE EDUCATORS	CHARTER SCHOOLS	AUDIT*		
OREGON BUILDING CONGRESS ACADEMY FOR ARCHITECTURE, CONSTRUCTION & ENGINEERING	CHARTER SCHOOLS	AUDIT		
ADAIR VILLAGE	CITIES	AUDIT*	AUDIT*	
BANDON	CITIES	AUDIT*		
CAVE JUNCTION	CITIES	AUDIT*	AUDIT*	AUDIT*
CHILOQUIN	CITIES	AUDIT*	AUDIT*	
COBURG	CITIES	AUDIT*		
GASTON	CITIES	AUDIT*	AUDIT*	AUDIT*
MERRILL	CITIES	AUDIT*		
WEST LANE EMERGENCY OPERATIONS GROUP	COUNCIL OF GOVERNMENTS	IN LIEU		
WASCO CO	COUNTIES	AUDIT*		
JOSEPHINE CO 4H EXTENSION SERVICE DISTRICT	COUNTY SERVICE DISTRICTS	REVIEW*	REVIEW*	
WASCO CO 4-H EXTENSION SERVICE DISTRICT	COUNTY SERVICE DISTRICTS	AUDIT*		
WHEELER CO 4H & EXTENSION SERVICE DISTRICT	COUNTY SERVICE DISTRICTS	IN LIEU		
DEER ISLAND DRAINAGE IMPROVEMENT CO	DRAINAGE DISTRICTS		IN LIEU	IN LIEU
MAGRUDER DRAINAGE IMPROVEMENT CO	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	
TILLAMOOK DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2015	MISSING 2014	MISSING 2013
WOCUS DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	
NEHALEM BAY HEALTH DISTRICT	HOSPITAL DISTRICTS	AUDIT*		
HORSEFLY IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW*		
MOUNT HOOD IRRIGATION DISTRICT	IRRIGATION DISTRICTS	IN LIEU	IN LIEU	
RIVER MEADOWS IMPROVEMENT DISTRICT	IRRIGATION DISTRICTS	REVIEW	REVIEW	
WALLA WALLA RIVER IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW*		REVIEW*
HOOD RIVER CO TRANSPORTATION	MASS TRANSIT DISTRICTS	AUDIT*		
ELGIN COMMUNITY PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU		
HELIX PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU		
HIGH DESERT PARKS & REC	PARKS AND RECREATION DISTRICTS	AUDIT*		
OREGON INTERNATIONAL PORT OF COOS BAY	PORT DISTRICTS	AUDIT*		
PORT OF GARIBALDI	PORT DISTRICTS	AUDIT*		
PORT OF NEHALEM	PORT DISTRICTS	REVIEW*		REVIEW*
COOS CURRY HOUSING AUTHORITY	PUBLIC HOUSING AUTHORITY	AUDIT*		
HARBOR WATER PUD	PUBLIC UTILITY DISTRICTS	AUDIT*		
NORTH F STREET ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU		
SALMON RIVER PARK SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	IN LIEU	
STARR CREEK ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
SUN FOREST ESTATES SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU		
VANDEVERT ACRES SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU		
ALBANY RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
BONANZA RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
CANYONVILLE SOUTH UMPQUA FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	AUDIT		
CLOVERDALE RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*		
GEARHART RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*		
HAMLET RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
HOODLAND RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
LAKE CHINOOK FIRE & RESCUE PROTECTION DISTRICT	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
SALEM SUBURBAN RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*	AUDIT*	
ST PAUL RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*		
WAMIC RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*		
WESTPORT WAUNA RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	
WILLAKENZIE RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
WY'EAST RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
ZUMWALT RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*	AUDIT*	
BLY WATER AND SANITARY DISTRICT	SANITARY DISTRICTS	REVIEW*		
ODELL SANITARY DISTRICT	SANITARY DISTRICTS	AUDIT*	AUDIT*	
CLATSOP SWCD	SOIL WATER CONSERVATION DIST	REVIEW*		
DOUGLAS SWCD	SOIL WATER CONSERVATION DIST	AUDIT*		
KLAMATH SWCD	SOIL WATER CONSERVATION DIST	AUDIT*		
BANDON URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT*		

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2015	MISSING 2014	MISSING 2013
COBURG URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT*		
COOS CO URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU		
RAINIER ECONOMIC DEVELOPMENT	URBAN RENEWAL AGENCIES	REVIEW		
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX	URBAN RENEWAL AGENCIES	AUDIT *		
CROOK CO VECTOR CONTROL DISTRICT	VECTOR CONTROL DISTRICTS	REVIEW*		
BEAVER CREEK WATER CONTROL MARION	WATER CONTROL DISTRICTS	IN LIEU		
BIRCH CREEK WATER CONTROL	WATER CONTROL DISTRICTS	IN LIEU		
CRESWELL WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	IN LIEU		
WEST EAGLE VALLEY WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	IN LIEU		
WINCHESTER WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	IN LIEU		
FAIRVIEW WATER DISTRICT	WATER DISTRICTS	AUDIT*		
RINK CREEK WATER DISTRICT	WATER DISTRICTS	IN LIEU		
TERREBONNE DOMESTIC WATER SERVICE DISTRICT	WATER DISTRICTS	REVIEW*		
TOOLEY WATER DISTRICT	WATER DISTRICTS	IN LIEU		
TYGH VALLEY WATER DISTRICT	WATER DISTRICTS		IN LIEU	IN LIEU
VALLEY VIEW WATER COOPERATIVE	WATER DISTRICTS	IN LIEU		