

Office of the Secretary of State

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**Audits Division**

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Municipalities are required to annually submit 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 financial statements reviewed by independent accountants (Review reports). Finally, municipalities with expenditures greater than \$500,000 for the fiscal year are required to submit audited financial statements. Audited and reviewed 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 for the filing years listed as of June 4, 2019. Asterisks indicate the annual Summary form is needed as well as the financial report. As noted, some municipalities have failed to submit required documents for multiple years.

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2018	MISSING 2017	MISSING 2016
ALDER SLOPE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU		
COVE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU		
DALLAS CEMETERY DISTRICT 4	CEMETERY DISTRICTS	REVIEW*		
HILLTOP MEMORIAL CEMETERY DISTRICT	CEMETERY DISTRICTS		IN LIEU	
ISLAND CITY CEMETERY DISTRICT	CEMETERY DISTRICTS	IN LIEU		
MONUMENT CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU	IN LIEU	
SWEET HOME CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	AUDIT*	AUDIT	
WESTON CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU		
MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-GENERAL SERVICES	CHARTER SCHOOLS	AUDIT*	AUDIT*	AUDIT*
NORTH COLUMBIA ACADEMY	CHARTER SCHOOLS	AUDIT*		
OREGON BUILDING CONGRESS ACADEMY FOR ARCHITECTURE, CONSTRUCTION & ENGINEERING	CHARTER SCHOOLS	AUDIT*	AUDIT*	
BANDON	CITIES	AUDIT*		
CAVE JUNCTION	CITIES	AUDIT*		
CHILOQUIN	CITIES	AUDIT*		
DRAIN	CITIES	AUDIT*		
DUFUR	CITIES	AUDIT*		
EAGLE POINT	CITIES	AUDIT*		
ECHO	CITIES	AUDIT*		
GARIBALDI	CITIES	AUDIT*		
GLENDALE	CITIES	AUDIT*	AUDIT*	
GOLD HILL	CITIES	AUDIT*	AUDIT*	
LAKEVIEW	CITIES	AUDIT*		

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2018	MISSING 2017	MISSING 2016
MAUPIN	CITIES	AUDIT*		
MOSIER	CITIES	AUDIT*		
MYRTLE POINT	CITIES	AUDIT*		
PAISLEY	CITIES	REVIEW*		
PRAIRIE CITY	CITIES	AUDIT*		
REEDSPORT	CITIES	AUDIT*		
ST PAUL	CITIES	AUDIT*		
SUMPTER	CITIES	AUDIT*		
TOLEDO	CITIES	AUDIT*		
WASCO	CITIES	AUDIT*		
CENTRAL OREGON LAW ENFORCEMENT SERVICES	COUNCIL OF GOVERNMENTS	AUDIT*		
DESCHUTES BASIN BOARD OF CONTROL	COUNCIL OF GOVERNMENTS	AUDIT*	AUDIT*	AUDIT*
OREGON CONSORTIUM, THE	COUNCIL OF GOVERNMENTS			AUDIT*
BEAVER SLOUGH DRAINAGE DISTRICT	DRAINAGE DISTRICTS	AUDIT*	AUDIT*	
COALEDO DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU		
DEER ISLAND DRAINAGE IMPROVEMENT CO	DRAINAGE DISTRICTS			IN LIEU
FISHTRAP DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU		
LAKESIDE DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU		
TILLAMOOK DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	
MYRTLE POINT HEALTH DISTRICT	HOSPITAL DISTRICTS	IN LIEU		
BAKER VALLEY IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW*	REVIEW*	
ENTERPRISE DITCH DISTRICT IMPROVEMENT CO	IRRIGATION DISTRICTS	IN LIEU	IN LIEU	
MALIN IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW*		
QUEENER IRRIGATION IMPROVEMENT DISTRICT	IRRIGATION DISTRICTS	IN LIEU		
SHASTA VIEW IRRIGATION DISTRICT	IRRIGATION DISTRICTS	AUDIT*		
THE DALLES IRRIGATION DISTRICT	IRRIGATION DISTRICTS	AUDIT*		
WALLOWA VALLEY IMPROVEMENT DISTRICT 1	IRRIGATION DISTRICTS	IN LIEU		
WOOD IRRIGATION DISTRICT	IRRIGATION DISTRICTS	IN LIEU		
SUBURBAN LIGHTING DISTRICT	LIGHTING DISTRICTS	IN LIEU		
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT	MASS TRANSIT DISTRICTS	AUDIT		
BONANZA BIG SPRINGS PARKS & REC	PARKS AND RECREATION DISTRICTS	IN LIEU		
CANBY AREA PARKS & RECREATION DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU	IN LIEU	
CHEHALEM PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	AUDIT*		
CHRISTMAS VALLEY PARKS & REC	PARKS AND RECREATION DISTRICTS	IN LIEU		IN LIEU
ELGIN COMMUNITY PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU	IN LIEU	
HELIX PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU		
HIGH DESERT PARKS & REC	PARKS AND RECREATION DISTRICTS	AUDIT*		
IRRIGON COMMUNITY PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU		
POE VALLEY PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU		
PORT OF ALSEA	PORT DISTRICTS	REVIEW*		
PORT OF BROOKINGS HARBOR	PORT DISTRICTS	AUDIT*		
PORT OF GARIBALDI	PORT DISTRICTS	AUDIT*		

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2018	MISSING 2017	MISSING 2016
PORT OF NEHALEM	PORT DISTRICTS			REVIEW*
CLATSOP CO HOUSING AUTHORITY	PUBLIC HOUSING AUTHORITY	AUDIT		
HARBOR WATER PUD	PUBLIC UTILITY DISTRICTS	AUDIT*	AUDIT*	
BELLE MER SIGL TRACTS ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	IN LIEU	
DESCHUTES CO SPECIAL ROAD DISTRICT 1	ROAD ASSESSMENT DISTRICTS	REVIEW*		
OTTER CREEK HYLANDS ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	IN LIEU	
SALMON RIVER PARK SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
STEWARTS SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU		
TWO RIVERS NORTH/LITTLE DESCHUTES RIVER WOODS SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU		
VALLEY ACRES SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU		
VANDEVERT ACRES SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
YONNA WOODS SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
ALBANY RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
ALFALFA FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
AURORA RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
CAMAS VALLEY RURAL FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
CANNON BEACH RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
CRESCENT RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
DEPOE BAY RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*	AUDIT*	
EAGLE VALLEY RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
GASTON RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
GEARHART RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*	REVIEW*	REVIEW
HOODLAND RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*	AUDIT*	AUDIT*
KEATING RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
LAKE CHINOOK FIRE & RESCUE PROTECTION DISTRICT	RURAL FIRE PROTECTION DISTRICT	REVIEW*	REVIEW*	
LAKEVIEW RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
MULTNOMAH CO RFPD 30J	RURAL FIRE PROTECTION DISTRICT	AUDIT		
OREGON OUTBACK RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	
PARKDALE RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*	REVIEW*	
ST PAUL RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW	REVIEW	REVIEW
WEST VALLEY FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
WESTPORT WAUNA RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	
WILLAKENZIE RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
CRESCENT SANITARY DISTRICT	SANITARY DISTRICTS	IN LIEU		
DEXTER SANITARY DISTRICT	SANITARY DISTRICTS	REVIEW*		
GLIDE-IDLEYLD SANITARY DISTRICT	SANITARY DISTRICTS	REVIEW*		
DOUGLAS SWCD	SOIL WATER CONSERVATION DIST	AUDIT*	AUDIT*	
HARNEY SWCD	SOIL WATER CONSERVATION DIST	AUDIT*		
BANDON URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT*		
GARIBALDI URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU	IN LIEU	IN LIEU

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2018	MISSING 2017	MISSING 2016
NORTH PLAINS URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU	IN LIEU	
URAN RENEWAL AGENCY OF THE CITY OF TROUTDALE	URBAN RENEWAL AGENCIES	AUDIT*		
SANTIAM WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	AUDIT*		
SHADY DELL WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	IN LIEU	IN LIEU	
BEAVER WATER DISTRICT	WATER DISTRICTS	IN LIEU	IN LIEU	
BUELL RED PRAIRIE WATER DISTRICT	WATER DISTRICTS	AUDIT*		
CRYSTAL SPRINGS WATER DISTRICT	WATER DISTRICTS	AUDIT*		
GLENWOOD WATER DISTRICT	WATER DISTRICTS	AUDIT*		
KERBY WATER DISTRICT	WATER DISTRICTS	IN LIEU	IN LIEU	IN LIEU
LUSTED WATER DISTRICT	WATER DISTRICTS	AUDIT*		
LYONS-MEHAMA WATER DISTRICT	WATER DISTRICTS	AUDIT		
TERREBONNE DOMESTIC WATER SERVICE DISTRICT	WATER DISTRICTS	REVIEW*	REVIEW*	REVIEW*
TYGH VALLEY WATER DISTRICT	WATER DISTRICTS	IN LIEU	IN LIEU	