

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 statement 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 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 years listed as of June 1, 2017. 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 2016	MISSING 2015	MISSING 2014
HILLTOP MEMORIAL CEMETERY DISTRICT	CEMETERY DISTRICTS	IN LIEU	IN LIEU	IN LIEU
PILOT ROCK CEMETERY MAINTENANCE DISTRICT 05	CEMETERY DISTRICTS		IN LIEU	IN LIEU
PRAIRIE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU		
SWEET HOME CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	AUDIT*		
COMMUNITY INNOVATION PARTNERS	CHARTER SCHOOLS	AUDIT		
JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL	CHARTER SCHOOLS	AUDIT*	AUDIT*	
MASTERY LEARNING INST/ARTHUR ACADEMY-GS	CHARTER SCHOOLS	AUDIT*		
MILWAUKIE ACADEMY OF THE ARTS	CHARTER SCHOOLS	AUDIT		
REEDSPORT COMMUNITY CHARTER SCHOOL	CHARTER SCHOOLS	AUDIT*		
RIDDLE EDUCATION CENTER	CHARTER SCHOOLS	AUDIT*		
SILETZ VALLEY EARLY COLLEGE ACADEMY	CHARTER SCHOOLS	AUDIT*		
SILETZ VALLEY SCHOOL	CHARTER SCHOOLS	AUDIT*		
ANTELOPE	CITIES	IN LIEU		
BANDON	CITIES	AUDIT*		
BARLOW	CITIES	IN LIEU*		
CAVE JUNCTION	CITIES	AUDIT*		
CHILOQUIN	CITIES	AUDIT*	AUDIT*	
COQUILLE	CITIES	AUDIT*		
GARIBALDI	CITIES	AUDIT*		
GASTON	CITIES	AUDIT*	AUDIT*	
GOLD BEACH	CITIES	AUDIT*		
LONG CREEK	CITIES	REVIEW*		
MAYWOOD PARK	CITIES	AUDIT*		
MERRILL	CITIES	AUDIT*		
MONUMENT	CITIES	REVIEW*		
MOSIER	CITIES	AUDIT*		
MYRTLE POINT	CITIES	AUDIT*		

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2016	MISSING 2015	MISSING 2014
ST PAUL	CITIES	AUDIT*		
SUBLIMITY	CITIES	AUDIT		
OREGON CONSORTIUM, THE	COUNCIL OF GOVERNMENTS	AUDIT*		
QUALITYLIFE INTERGOVERNMENTAL AGENCY	COUNCIL OF GOVERNMENTS	AUDIT		
CURRY CO	COUNTIES	AUDIT*		
BIGGS SERVICE DISTRICT	COUNTY SERVICE DISTRICTS	REVIEW*		
WASCO CO 4-H EXTENSION SERVICE DISTRICT	COUNTY SERVICE DISTRICTS		AUDIT*	
CLATSOP CO DIKING DISTRICT 5	DIKING DISTRICTS	IN LIEU		
CLATSOP 1 DRAINAGE IMPROVEMENT CO	DRAINAGE DISTRICTS	IN LIEU		
DEER ISLAND DRAINAGE IMPROVEMENT CO	DRAINAGE DISTRICTS	IN LIEU		IN LIEU
LAKESHORE GARDENS DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU		
MAGRUDER DRAINAGE IMPROVEMENT CO	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	IN LIEU
MARSHLAND DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU		
TILLAMOOK DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	IN LIEU
VALLEY VIEW DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU		
WOCUS DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	IN LIEU
NEHALEM BAY HEALTH DISTRICT	HOSPITAL DISTRICTS	AUDIT*		
BURNT RIVER IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW*		
ENTERPRISE DITCH DISTRICT IMPROVEMENT CO	IRRIGATION DISTRICTS	IN LIEU		
FARMERS IRRIGATION DISTRICT	IRRIGATION DISTRICTS	AUDIT*		
HORSEFLY IRRIGATION DISTRICT	IRRIGATION DISTRICTS	AUDIT*		
WALLA WALLA RIVER IRRIGATION DISTRICT	IRRIGATION DISTRICTS		REVIEW*	
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT	MASS TRANSIT DISTRICTS	AUDIT*		
HOOD RIVER CO TRANSPORTATION	MASS TRANSIT DISTRICTS	AUDIT*	AUDIT*	
SUNSET EMPIRE TRANSPORTATION DISTRICT	MASS TRANSIT DISTRICTS	AUDIT*		
CHRISTMAS VALLEY PARKS & REC	PARKS AND RECREATION DISTRICTS	IN LIEU		
HIGH DESERT PARKS & REC	PARKS AND RECREATION DISTRICTS	AUDIT*		
OREGON INTERNATIONAL PORT OF COOS BAY	PORT DISTRICTS	AUDIT*	AUDIT*	
PORT OF ALSEA	PORT DISTRICTS	REVIEW*		
PORT OF CASCADE LOCKS	PORT DISTRICTS	AUDIT*		
PORT OF GARIBALDI	PORT DISTRICTS	AUDIT		
PORT OF NEHALEM	PORT DISTRICTS	REVIEW*	REVIEW*	
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	IN LIEU
SUN FOREST ESTATES SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	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*		
BONANZA RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	
CAMAS VALLEY RURAL FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
CHEMULT RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
CLOVERDALE RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
CORNELIUS RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*		
GEARHART RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*		
HELIX RFPD 7-411	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
HOODLAND RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*	AUDIT*	
KEATING RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
LAKE CHINOOK FIRE & RESCUE PROTECTION DIST	RURAL FIRE PROTECTION DISTRICT	AUDIT*		
MILO VOLUNTEER RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
MYRTLE CREEK RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2016	MISSING 2015	MISSING 2014
NEW CARLTON FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	AUDIT		
PARKDALE RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*		
SALEM SUBURBAN RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*	AUDIT	
ST PAUL RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*		
UPPER MCKENZIE RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*		
WILLAKENZIE RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*	AUDIT*	
ZUMWALT RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*	AUDIT*	AUDIT*
BLY WATER AND SANITARY DISTRICT	SANITARY DISTRICTS	REVIEW*		
DEXTER SANITARY DISTRICT	SANITARY DISTRICTS	REVIEW*		
GARDINER SANITARY DISTRICT	SANITARY DISTRICTS	REVIEW*		
GOVERNMENT CAMP SANITARY DISTRICT	SANITARY DISTRICTS	AUDIT*		
ODELL SANITARY DISTRICT	SANITARY DISTRICTS	AUDIT*		
STARWOOD SANITARY DISTRICT	SANITARY DISTRICTS	IN LIEU		
DOUGLAS CO SCHOOL DISTRICT 105	SCHOOL DISTRICTS + ESD	AUDIT*		
HARNEY CO SCHOOL DISTRICT 5	SCHOOL DISTRICTS + ESD	AUDIT		
CLATSOP SWCD	SOIL WATER CONSERVATION DIST	REVIEW*		
DOUGLAS SWCD	SOIL WATER CONSERVATION DIST	AUDIT*	AUDIT*	
BANDON URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT*	AUDIT*	
COQUILLE URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT*		
COTTAGE GROVE URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU		
GARIBALDI URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU		
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX	URBAN RENEWAL AGENCIES	AUDIT*	AUDIT	
CROOK CO VECTOR CONTROL DISTRICT	VECTOR CONTROL DISTRICTS	REVIEW*	REVIEW*	
BIRCH CREEK WATER CONTROL	WATER CONTROL DISTRICTS	IN LIEU	IN LIEU	
CRESWELL WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	IN LIEU		
WINCHESTER WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	IN LIEU	IN LIEU	
GLENWOOD WATER DISTRICT	WATER DISTRICTS	AUDIT*		
KERBY WATER DISTRICT	WATER DISTRICTS	IN LIEU		
LAIDLAW WATER DISTRICT	WATER DISTRICTS	IN LIEU		
PANTHER CREEK WATER DISTRICT	WATER DISTRICTS	IN LIEU		
RINK CREEK WATER DISTRICT	WATER DISTRICTS	IN LIEU	IN LIEU	
TERREBONNE DOMESTIC WATER SERVICE DIST	WATER DISTRICTS	REVIEW*		
TYGH VALLEY WATER DISTRICT	WATER DISTRICTS			IN LIEU
VALLEY VIEW WATER COOPERATIVE	WATER DISTRICTS	IN LIEU	IN LIEU	