

**Office of the Secretary of State**

Bev Clarno  
Secretary of State

Jeff Morgan  
Interim Deputy Secretary of State



**Audits Division**

Kip R. Memmott, MA, CGAP, CRMA  
Director

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

(503) 986-2255

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 December 23, 2020. 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. Per statute, we will request dissolution of special districts who fail to file for three consecutive years (ORS 198.345).

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2019	MISSING 2018	MISSING 2017
ALDER SLOPE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU	IN LIEU	
ATHENA CEMETERY MAINTENANCE DISTRICT 1	CEMETERY DISTRICTS			Wrong report filed
DAYVILLE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS			IN LIEU
HILLTOP MEMORIAL CEMETERY DISTRICT	CEMETERY DISTRICTS			IN LIEU
ISLAND CITY CEMETERY DISTRICT	CEMETERY DISTRICTS	IN LIEU	IN LIEU	
<b>MONUMENT CEMETERY MAINTENANCE DISTRICT</b>	<b>CEMETERY DISTRICTS</b>	<b>IN LIEU</b>	<b>IN LIEU</b>	<b>IN LIEU</b>
PISTOL RIVER CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS			IN LIEU
PRAIRIE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU		
SWEET HOME CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	*AUDIT	*AUDIT	
WESTON CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU	IN LIEU	
MILWAUKIE ACADEMY OF THE ARTS	CHARTER SCHOOLS	AUDIT		
CAVE JUNCTION	CITIES	*AUDIT		
DEPOE BAY	CITIES	*AUDIT		
GARIBALDI	CITIES	*AUDIT		
GLENDALE	CITIES	*AUDIT		
MOSIER	CITIES	*AUDIT		
SUMPTER	CITIES	*AUDIT	*AUDIT	
DESCHUTES BASIN BOARD OF CONTROL	COUNCIL OF GOVERNMENTS			Wrong report filed
BEAVER SLOUGH DRAINAGE DISTRICT	DRAINAGE DISTRICTS	*REVIEW	*REVIEW	
LAKESIDE DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	
MARSHLAND DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU		
LAKE HEALTH DISTRICT	HOSPITAL DISTRICTS	*AUDIT		
MYRTLE POINT HEALTH DISTRICT	HOSPITAL DISTRICTS	IN LIEU	IN LIEU	

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2019	MISSING 2018	MISSING 2017
<b>BAKER VALLEY IRRIGATION DISTRICT</b>	<b>IRRIGATION DISTRICTS</b>	<b>*REVIEW</b>	<b>*REVIEW</b>	<b>*REVIEW</b>
MALIN IRRIGATION DISTRICT	IRRIGATION DISTRICTS	*REVIEW		
ROGUE RIVER VALLEY IRRIGATION DISTRICT	IRRIGATION DISTRICTS	*AUDIT		
SHASTA VIEW IRRIGATION DISTRICT	IRRIGATION DISTRICTS	*AUDIT		
THE DALLES IRRIGATION DISTRICT	IRRIGATION DISTRICTS	AUDIT		
WOOD IRRIGATION DISTRICT	IRRIGATION DISTRICTS		IN LIEU	IN LIEU
BLUE RIVER PARKS & REC	PARKS AND RECREATION DISTRICTS	IN LIEU		
CHRISTMAS VALLEY PARKS & REC	PARKS AND RECREATION DISTRICTS		IN LIEU	
<b>ELGIN COMMUNITY PARKS &amp; REC DISTRICT</b>	<b>PARKS AND RECREATION DISTRICTS</b>	<b>IN LIEU</b>	<b>IN LIEU</b>	<b>IN LIEU</b>
HIGH DESERT PARKS & REC	PARKS AND RECREATION DISTRICTS	*AUDIT		
IRRIGON COMMUNITY PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	*AUDIT		
HARBOR WATER PUD	PUBLIC UTILITY DISTRICTS	*AUDIT	*AUDIT	
<b>BELLE MER SIGL TRACTS ROAD DISTRICT</b>	<b>ROAD ASSESSMENT DISTRICTS</b>	<b>IN LIEU</b>	<b>IN LIEU</b>	<b>IN LIEU</b>
OTTER CREEK HYLANDS ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
STEWARTS SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	IN LIEU	
VALLEY ACRES SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	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	*AUDIT		
CRESCENT RFPD	RURAL FIRE PROTECTION DISTRICT	*AUDIT		
<b>GEARHART RFPD</b>	<b>RURAL FIRE PROTECTION DISTRICT</b>	<b>*REVIEW</b>	<b>*REVIEW</b>	<b>*REVIEW</b>
HARBOR RFPD	RURAL FIRE PROTECTION DISTRICT	*REVIEW		
KEATING RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	
<b>LAKE CHINOOK FIRE &amp; RESCUE PROTECTION DISTRICT</b>	<b>RURAL FIRE PROTECTION DISTRICT</b>	<b>*REVIEW</b>	<b>*REVIEW</b>	<b>*REVIEW</b>
LAKEVIEW RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	
MYRTLE CREEK RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
<b>PARKDALE RFPD</b>	<b>RURAL FIRE PROTECTION DISTRICT</b>	<b>*REVIEW</b>	<b>*REVIEW</b>	<b>*REVIEW</b>
SPRING VALLEY RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW		
WILLAKENZIE RFPD	RURAL FIRE PROTECTION DISTRICT	*	*AUDIT	
CRESCENT SANITARY DISTRICT	SANITARY DISTRICTS	*REVIEW		
ODELL SANITARY DISTRICT	SANITARY DISTRICTS	*AUDIT		
PARKDALE SANITARY DISTRICT	SANITARY DISTRICTS	*REVIEW		
STARWOOD SANITARY DISTRICT	SANITARY DISTRICTS	IN LIEU		
DOUGLAS SWCD	SOIL WATER CONSERVATION DIST	*AUDIT	*AUDIT	
FAIRVIEW URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	*AUDIT		
<b>GARIBALDI URBAN RENEWAL AGENCY</b>	<b>URBAN RENEWAL AGENCIES</b>	<b>IN LIEU</b>	<b>IN LIEU</b>	<b>IN LIEU</b>
MYRTLE CREEK URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	*AUDIT		
<b>NORTH PLAINS URBAN RENEWAL AGENCY</b>	<b>URBAN RENEWAL AGENCIES</b>	<b>IN LIEU</b>	<b>IN LIEU</b>	<b>IN LIEU</b>
SANTIAM WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	*AUDIT		
<b>SHADY DELL WATER CONTROL DISTRICT</b>	<b>WATER CONTROL DISTRICTS</b>	<b>IN LIEU</b>	<b>IN LIEU</b>	<b>IN LIEU</b>
WINCHESTER WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	IN LIEU		
BEAVER WATER DISTRICT	WATER DISTRICTS			IN LIEU
BLUE RIVER WATER DISTRICT	WATER DISTRICTS	IN LIEU		
CRYSTAL SPRINGS WATER DISTRICT	WATER DISTRICTS	*AUDIT		
EAST VALLEY WATER DISTRICT	WATER DISTRICTS	IN LIEU		
GLENWOOD WATER DISTRICT	WATER DISTRICTS	*REVIEW		
LAIDLAW WATER DISTRICT	WATER DISTRICTS	IN LIEU		
LUSTED WATER DISTRICT	WATER DISTRICTS	*AUDIT	*AUDIT	

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2019	MISSING 2018	MISSING 2017
PANTHER CREEK WATER DISTRICT	WATER DISTRICTS	IN LIEU		
SLEEPY HOLLOW WATER DISTRICT	WATER DISTRICTS	IN LIEU		
TERREBONNE DOMESTIC WATER SERVICE DISTRICT	WATER DISTRICTS	*REVIEW	*REVIEW	
TYGH VALLEY WATER DISTRICT	WATER DISTRICTS	IN LIEU		IN LIEU
WICKIUP WATER DISTRICT	WATER DISTRICTS	*REVIEW		
COUNTY LINE WATER IMPROVEMENT DISTRICT	WATER IMPROVEMENT DISTRICTS	IN LIEU		