

Delinquent Filers

Municipalities are required to annually submit financial statements to the Secretary of State under ORS 297.425. Municipalities with expenditures less than \$150,000 for the year may submit a summary of financial transactions (In Lieu report). Municipalities with expenditures greater than \$150,000 but less than \$500,000 may submit financial statements reviewed by independent accountants (Review reports). Municipalities with expenditures greater than \$500,000 are required to submit audited financial statements. Audit and Review 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, unless a request for extension of time has been granted.

Listed below are the municipalities that have not submitted the required financial report for the filing years listed **as of December 11, 2023**, and do not have an approved extension of time to file. Reports may be viewed on our website at: <https://secure.sos.state.or.us/muni/public.do>. As noted, some municipalities have failed to submit required documents for multiple years. **Per statute, we will notify the county to begin dissolution proceedings of special districts who fail to file for three consecutive years (ORS 198.345).**

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2020	MISSING 2021	MISSING 2022
COVE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS		IN LIEU	IN LIEU
ISLAND CITY CEMETERY DISTRICT	CEMETERY DISTRICTS			IN LIEU
LONG CREEK CEMETERY DISTRICT	CEMETERY DISTRICTS		IN LIEU	IN LIEU
MONUMENT CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS		IN LIEU	IN LIEU
OWYHEE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS		IN LIEU	IN LIEU
PRAIRIE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS			IN LIEU
SWEET HOME CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS		REVIEW*	REVIEW*
WESTON CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS		IN LIEU	
GLENDAL CHARTER SCHOOL	CHARTER SCHOOLS		AUDIT*	
REEDSPORT COMMUNITY CHARTER SCHOOL	CHARTER SCHOOLS			AUDIT*
SHERIDAN ALLPREP ACADEMY	CHARTER SCHOOLS			AUDIT*
SHERIDAN JAPANESE CHARTER SCHOOL	CHARTER SCHOOLS			AUDIT*
ADAIR VILLAGE	CITIES			AUDIT*
ALBANY	CITIES			AUDIT*
ANTELOPE	CITIES		AUDIT*	AUDIT*

GOVERNMENT NAME	GOVERNMENT TYPE	MISSING 2020	MISSING 2021	MISSING 2022
CASCADE LOCKS	CITIES			AUDIT*
CAVE JUNCTION	CITIES			AUDIT*
CENTRAL POINT	CITIES			AUDIT*
COQUILLE	CITIES			AUDIT*
CORVALLIS	CITIES			AUDIT*
COTTAGE GROVE	CITIES			AUDIT*
DEPOE BAY	CITIES	AUDIT*	AUDIT*	AUDIT*
DRAIN	CITIES			AUDIT*
DUFUR	CITIES	AUDIT*	AUDIT*	AUDIT*
EAGLE POINT	CITIES			AUDIT*
FAIRVIEW	CITIES		AUDIT*	AUDIT*
GARIBALDI	CITIES		AUDIT*	AUDIT*
GASTON	CITIES			AUDIT*
GATES	CITIES		AUDIT◇	
GOLD BEACH	CITIES			AUDIT*
HELIX	CITIES		AUDIT*	AUDIT*
JOHNSON CITY	CITIES			REVIEW*
JOSEPH	CITIES			AUDIT*
LOSTINE	CITIES			AUDIT*
MAUPIN	CITIES		AUDIT*	AUDIT*
MITCHELL	CITIES			REVIEW*
MOSIER	CITIES	AUDIT*	AUDIT*	AUDIT*
NORTH PLAINS	CITIES			AUDIT*
ONTARIO	CITIES			AUDIT*
PHOENIX	CITIES			AUDIT*
PORT ORFORD	CITIES			AUDIT*
RICHLAND	CITIES			REVIEW*
SHADY COVE	CITIES		AUDIT*	AUDIT*
SILETZ	CITIES		AUDIT*	AUDIT*
SUMPTER	CITIES			AUDIT*
SWEET HOME	CITIES			AUDIT*
VENETA	CITIES			AUDIT*
WALDPORT	CITIES		AUDIT*	AUDIT*
YONCALLA	CITIES			AUDIT*
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL	COUNCIL OF GOVERNMENTS			AUDIT*
CENTRAL OREGON LAW ENFORCEMENT SERVICES	COUNCIL OF GOVERNMENTS			AUDIT*
COLUMBIA DEVELOPMENT AUTHORITY	COUNCIL OF GOVERNMENTS	IN LIEU		
COMMUNITY SERVICES CONSORTIUM	COUNCIL OF GOVERNMENTS			AUDIT*

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KLAMATH PROJECT DROUGHT RESPONSE AGENCY	COUNCIL OF GOVERNMENTS			AUDIT*
MID-COLUMBIA CENTER FOR LIVING	COUNCIL OF GOVERNMENTS		AUDIT*	AUDIT*
MID-COLUMBIA WATER COMMISSION	COUNCIL OF GOVERNMENTS	AUDIT*	AUDIT*	
NORTH CLACKAMAS CO WATER COMMISSION	COUNCIL OF GOVERNMENTS			AUDIT
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT	COUNCIL OF GOVERNMENTS			AUDIT*
BAKER CO	COUNTIES		AUDIT*	AUDIT*
LINCOLN CO	COUNTIES			AUDIT*
BIGGS SERVICE DISTRICT	COUNTY SERVICE DISTRICTS		REVIEW*	REVIEW*
HOOD RIVER CO WINDMASTER SEWER DISTRICT	COUNTY SERVICE DISTRICTS			IN LIEU
LINCOLN CO EXTENSION SERVICE DISTRICT	COUNTY SERVICE DISTRICTS			REVIEW*
LINCOLN COUNTY ANIMAL SERVICE DISTRICT	COUNTY SERVICE DISTRICTS			AUDIT*
NORTHERN OREGON CORRECTIONS	COUNTY SERVICE DISTRICTS			AUDIT*
SILETZ AREA ENHANCED LAW ENFORCEMENT SERVICES DISTRICT	COUNTY SERVICE DISTRICTS			REVIEW*
BEAVER SLOUGH DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	IN LIEU
COALEDO DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU		IN LIEU
NORTHSIDE DRAINAGE DISTRICT	DRAINAGE DISTRICTS			IN LIEU
PENINSULA DRAINAGE DISTRICT 1	DRAINAGE DISTRICTS		AUDIT ◊	
SANDY DRAINAGE IMPROVEMENT COMPANY	DRAINAGE DISTRICTS	AUDIT ◊		
JEFFERSON CO EMERGENCY MEDICAL SERVICE	HOSPITAL DISTRICTS			AUDIT*
MYRTLE POINT HEALTH DISTRICT	HOSPITAL DISTRICTS			IN LIEU
NORTH CENTRAL PUBLIC HEALTH DISTRICT	HOSPITAL DISTRICTS			AUDIT*
WHITE RIVER HEALTH DISTRICT	HOSPITAL DISTRICTS		AUDIT*	AUDIT*
BAKER VALLEY IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW*	REVIEW*	REVIEW*
EAST IMPROVEMENT DISTRICT	IRRIGATION DISTRICTS	AUDIT*		
ENTERPRISE DITCH DISTRICT IMPROVEMENT CO	IRRIGATION DISTRICTS		IN LIEU	IN LIEU
LOWER POWDER RIVER IRRIGATION DISTRICT	IRRIGATION DISTRICTS			REVIEW*
MOUNT HOOD IRRIGATION DISTRICT	IRRIGATION DISTRICTS		IN LIEU	IN LIEU
NORTH UNIT IRRIGATION DISTRICT	IRRIGATION DISTRICTS			AUDIT*
ROGUE RIVER VALLEY IRRIGATION DISTRICT	IRRIGATION DISTRICTS		AUDIT*	AUDIT*
SHASTA VIEW IRRIGATION DISTRICT	IRRIGATION DISTRICTS			AUDIT
THREE SISTERS IRRIGATION DISTRICT	IRRIGATION DISTRICTS	AUDIT*	AUDIT*	AUDIT*
PORT ORFORD PUBLIC LIBRARY DISTRICT	LIBRARY DISTRICTS			REVIEW*
BASIN TRANSIT SERVICE	MASS TRANSIT DISTRICTS		AUDIT*	AUDIT*
LINCOLN CO TRANSPORTATION DISTRICT	MASS TRANSIT DISTRICTS			AUDIT*
BLUE RIVER PARKS & REC	PARKS AND RECREATION DISTRICTS			IN LIEU
CHRISTMAS VALLEY PARKS & REC	PARKS AND RECREATION DISTRICTS			IN LIEU

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GREATER TOLEDO POOL AND RECREATION DISTRICT	PARKS AND RECREATION DISTRICTS			AUDIT*
HELIX PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS			IN LIEU
HIGH DESERT PARKS & REC	PARKS AND RECREATION DISTRICTS			REVIEW*
IRRIGON COMMUNITY PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU		
NORTH DOUGLAS PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS			REVIEW*
ONTARIO RECREATION DISTRICT	PARKS AND RECREATION DISTRICTS		AUDIT*	AUDIT*
POE VALLEY PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU		
SOUTH WASCO PARK AND RECREATION DISTRICT	PARKS AND RECREATION DISTRICTS	REVIEW±		
PORT OF ARLINGTON	PORT DISTRICTS			AUDIT*
PORT OF CASCADE LOCKS	PORT DISTRICTS		AUDIT*	AUDIT*
HEPPNER HOUSING AUTHORITY	PUBLIC HOUSING AUTHORITY			AUDIT*
NORTHEAST OREGON HOUSING AUTHORITY	PUBLIC HOUSING AUTHORITY		AUDIT*	
HARBOR WATER PUD	PUBLIC UTILITY DISTRICTS		AUDIT*	AUDIT*
MCNULTY WATER PUD	PUBLIC UTILITY DISTRICTS			AUDIT*
SOUTHWEST LINCOLN COUNTY WATER PEOPLE'S UTILITY DISTRICT	PUBLIC UTILITY DISTRICTS	AUDIT*		
HOWELL HILLTOP ACRES SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	REVIEW±		
JUNIPER BUTTE ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	IN LIEU	IN LIEU
NEWBERRY ESTATES SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	IN LIEU	IN LIEU	
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
UPPER CLEVELAND RAPIDS ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS		IN LIEU	IN LIEU
ALBANY RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT*	AUDIT*
ALFALFA FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	REVIEW±	REVIEW±	REVIEW*
BRIDGE RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	
CAMAS VALLEY RURAL FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	REVIEW±	REVIEW±	REVIEW±
CHILOQUIN AGENCY LAKE RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT*
CHRISTMAS VALLEY RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
COLUMBIA RIVER FIRE & RESCUE	RURAL FIRE PROTECTION DISTRICT			AUDIT*
CRESCENT RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT*	AUDIT*	AUDIT*
EAGLE VALLEY RFPD	RURAL FIRE PROTECTION DISTRICT		REVIEW±	
GARDINER RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
GEARHART RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW*	REVIEW*	REVIEW*
HAMLET RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
IMBLER RFPD	RURAL FIRE PROTECTION DISTRICT		REVIEW*	REVIEW*
JACKSON CO RFPD 5	RURAL FIRE PROTECTION DISTRICT			AUDIT*
JEFFERSON CO RFPD 1	RURAL FIRE PROTECTION DISTRICT			AUDIT*
JOHN DAY-FERNHILL RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU

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KNAPPA SVENSEN BURNSIDE RFPD	RURAL FIRE PROTECTION DISTRICT			REVIEW*
LAKE CHINOOK FIRE & RESCUE PROTECTION DISTRICT	RURAL FIRE PROTECTION DISTRICT			REVIEW*
LAKEVIEW RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		IN LIEU
LANGLOIS RFPD 4-107	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
MYRTLE CREEK RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
OAKLAND RFPD	RURAL FIRE PROTECTION DISTRICT			REVIEW*
OREGON OUTBACK RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
PARKDALE RFPD	RURAL FIRE PROTECTION DISTRICT		REVIEW*	REVIEW*
SHERIDAN RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT*
SILVER LAKE RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	
ST PAUL RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT ◇
WEST VALLEY FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT		AUDIT*	AUDIT*
WESTPORT WAUNA RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
YAMHILL RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT*
ARCH CAPE SANITARY DISTRICT	SANITARY DISTRICTS			AUDIT*
BUNKER HILL SANITARY DISTRICT	SANITARY DISTRICTS			REVIEW*
GREEN AREA WATER AND SANITARY AUTHORITY	SANITARY DISTRICTS			AUDIT*
LINCOLN COUNTY SOLID WASTE DISPOSAL SERVICE DISTRICT	SANITARY DISTRICTS			AUDIT*
MILES CROSSING SANITARY SEWER DISTRICT	SANITARY DISTRICTS			AUDIT*
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY	SANITARY DISTRICTS			AUDIT*
PARKDALE SANITARY DISTRICT	SANITARY DISTRICTS	REVIEW*	REVIEW*	REVIEW*
STARWOOD SANITARY DISTRICT	SANITARY DISTRICTS			IN LIEU
DOUGLAS CO SCHOOL DISTRICT 22	SCHOOL DISTRICTS + ESD			AUDIT*
HARNEY CO ESD REGION XVII	SCHOOL DISTRICTS + ESD			AUDIT*
HARNEY CO SCHOOL DISTRICT 13	SCHOOL DISTRICTS + ESD			AUDIT*
HARNEY CO SCHOOL DISTRICT 1J	SCHOOL DISTRICTS + ESD			AUDIT*
MALHEUR CO SCHOOL DISTRICT 8C	SCHOOL DISTRICTS + ESD			AUDIT*
MALHEUR ESD	SCHOOL DISTRICTS + ESD			AUDIT*
MARION CO SCHOOL DISTRICT 103	SCHOOL DISTRICTS + ESD			AUDIT*
RIVERBEND COMMUNITY SCHOOL	SCHOOL DISTRICTS + ESD			AUDIT*
CLATSOP SWCD	SOIL WATER CONSERVATION DIST		REVIEW±	
BURNS URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			IN LIEU
CENTRAL ALBANY REVITALIZATION AREA	URBAN RENEWAL AGENCIES			AUDIT*
CENTRAL POINT DEVELOPMENT COMMISSION	URBAN RENEWAL AGENCIES			AUDIT*
COQUILLE URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			AUDIT*
DEPOE BAY URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		REVIEW*	REVIEW*
FAIRVIEW URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU	IN LIEU	IN LIEU

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GARIBALDI URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU	IN LIEU	IN LIEU
GOLD BEACH URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			AUDIT*
HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT	URBAN RENEWAL AGENCIES	AUDIT		AUDIT
NORTH PLAINS URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	IN LIEU	IN LIEU	IN LIEU
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX	URBAN RENEWAL AGENCIES			AUDIT*
FOUR RIVERS VECTOR CONTROL DISTRICT	VECTOR CONTROL DISTRICTS	REVIEW*	REVIEW*	REVIEW*
BIRCH CREEK WATER CONTROL	WATER CONTROL DISTRICTS	IN LIEU	IN LIEU	IN LIEU
DEVER CONNER WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	IN LIEU		
SANTIAM WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS			AUDIT*
UMATILLA RIVER WATER CONTROL 01	WATER CONTROL DISTRICTS	IN LIEU	IN LIEU	IN LIEU
ALDER CREEK BARLOW WATER DISTRICT	WATER DISTRICTS		IN LIEU	
ARCH CAPE DOMESTIC WATER SERVICE DISTRICT	WATER DISTRICTS			REVIEW*
BEAVER WATER DISTRICT	WATER DISTRICTS			IN LIEU
BLUE RIVER WATER DISTRICT	WATER DISTRICTS			IN LIEU
CRYSTAL SPRINGS WATER DISTRICT	WATER DISTRICTS		AUDIT*	AUDIT*
DEAN MINARD WATER DISTRICT	WATER DISTRICTS		IN LIEU	IN LIEU
FALCON COVE BEACH WATER SUPPLY DISTRICT	WATER DISTRICTS			IN LIEU
FALCON HEIGHTS WATER & SEWER DISTRICT	WATER DISTRICTS	IN LIEU	IN LIEU	
GLENWOOD WATER DISTRICT	WATER DISTRICTS	REVIEW*		REVIEW*
LIDLAW WATER DISTRICT	WATER DISTRICTS			IN LIEU
LYONS-MEHAMA WATER DISTRICT	WATER DISTRICTS		AUDIT*	AUDIT*
OAK LODGE WATER SERVICES DISTRICT	WATER DISTRICTS		AUDIT*	AUDIT*
PANTHER CREEK WATER DISTRICT	WATER DISTRICTS		IN LIEU	IN LIEU
TERREBONNE DOMESTIC WATER SERVICE DISTRICT	WATER DISTRICTS	REVIEW*	REVIEW*	REVIEW*
TONE WATER DISTRICT	WATER DISTRICTS			IN LIEU
VALLEY VIEW WATER COOPERATIVE	WATER DISTRICTS			IN LIEU
WICKIUP WATER DISTRICT	WATER DISTRICTS		AUDIT*	AUDIT*
WILLOW DALE WATER DISTRICT	WATER DISTRICTS		REVIEW±	
YOUNGS RIVER LEWIS & CLARK WATER	WATER DISTRICTS			AUDIT*
DEVILS LAKE WATER IMPROVEMENT DISTRICT	WATER IMPROVEMENT DISTRICTS			REVIEW*

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