

Steve Bergmann
Division Director

Delinquent Filers

Each year, municipalities are required to submit financial reports to the Oregon Secretary of State under ORS 297.425. The type of financial report permitted depends on the dollar amount of annual expenditures as noted in the table below.

Annual Expenditures	Required Financial Report
< \$250,000	Self-prepared report In Lieu of Audit
\$250,000 - \$1,000,000	Agreed-Upon Procedure (AUP) report and Financial Statements ¹
> \$1,000,000	Audited Financial Statements

Financial reports must be received by the Secretary of State within the due dates specified in statute, which for most municipalities is no later than December 31. Municipalities may request an extension of time to file.

Listed below are the municipalities that have not submitted the required financial report for the filing years listed **as of June 30, 2026**, 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, the Secretary of State will notify counties to begin dissolution proceedings of certain special districts (**indicated in bold** in the table below) that fail to file for three consecutive years (ORS 198.345).

The Secretary of State began publishing an annual list of delinquent filers in 2017 to provide the public with greater transparency into whether municipalities were filing financial reports as required by law. There were 278 municipalities who did not submit their 2025 financial report.

¹ Legislative amendments effective for reports ending on or after January 1, 2024, that increase filing thresholds and replace review reports with agreed-upon procedures, are not reflected in this table.

Government Name	Government Type	Missing 2023	Missing 2024	Missing 2025
HOOD RIVER WHITE SALMON BRIDGE AUTHORITY	BRIDGE AUTHORITY		AUDIT	
ALDER SLOPE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS	IN LIEU	IN LIEU	IN LIEU
LA GRANDE CEMETERY DISTRICT	CEMETERY DISTRICTS			AUDIT
OWYHEE CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS		IN LIEU	IN LIEU
PILOT ROCK CEMETERY MAINTENANCE DISTRICT 05	CEMETERY DISTRICTS		IN LIEU	IN LIEU
RAINIER CEMETERY DISTRICT	CEMETERY DISTRICTS	REVIEW	AUDIT	AUDIT
SOUTH GILLIAM CO CEMETERY DISTRICT	CEMETERY DISTRICTS			IN LIEU
SWEET HOME CEMETERY MAINTENANCE DISTRICT	CEMETERY DISTRICTS		AUDIT	AUDIT
HARMONY ACADEMY	CHARTER SCHOOLS			AUDIT
LUPINE COMMUNITY MONTESSORI CHARTER SCHOOL	CHARTER SCHOOLS			AUDIT
REEDSPORT COMMUNITY CHARTER SCHOOL	CHARTER SCHOOLS	AUDIT	AUDIT	AUDIT
SHERIDAN ALLPREP ACADEMY	CHARTER SCHOOLS	AUDIT	AUDIT	AUDIT
SOUTHERN OREGON SUCCESS ACADEMY	CHARTER SCHOOLS	AUDIT		
VALLEY INQUIRY CHARTER SCHOOL	CHARTER SCHOOLS			AUDIT
ADAIR VILLAGE	CITIES		AUDIT	AUDIT
ALBANY	CITIES			AUDIT
ANTELOPE	CITIES	AUDIT		
BAKER CITY	CITIES		AUDIT	AUDIT
BOARDMAN	CITIES			AUDIT
BURNS	CITIES		AUDIT	AUDIT
CASCADE LOCKS	CITIES		AUDIT	AUDIT
CAVE JUNCTION	CITIES	AUDIT	AUDIT	AUDIT
CHILOQUIN	CITIES	AUDIT	AUDIT	AUDIT
COQUILLE	CITIES	AUDIT	AUDIT	AUDIT
COTTAGE GROVE	CITIES		AUDIT	AUDIT
CULVER	CITIES		AUDIT	AUDIT
DEPOE BAY	CITIES	AUDIT	AUDIT	AUDIT
DRAIN	CITIES	AUDIT	AUDIT	AUDIT
DUFUR	CITIES	AUDIT	AUDIT	AUDIT
EAGLE POINT	CITIES		AUDIT	AUDIT
FAIRVIEW	CITIES		AUDIT	AUDIT
FLORENCE	CITIES			AUDIT

± The municipality submitted an In Lieu report, an AUP or Review report was required.

◇ The municipality submitted an AUP or Review report, an Audit report was required.

Government Name	Government Type	Missing 2023	Missing 2024	Missing 2025
GARIBALDI	CITIES		AUDIT	AUDIT
GASTON	CITIES	AUDIT	AUDIT	AUDIT
GERVAIS	CITIES			AUDIT
GOLD HILL	CITIES			AUDIT
HELIX	CITIES	AUDIT	AUDIT	AUDIT
HERMISTON	CITIES		AUDIT	AUDIT
IONE	CITIES			AUDIT
JOHN DAY	CITIES		AUDIT	AUDIT
JOHNSON CITY	CITIES		AUDIT	AUDIT
LAKESIDE	CITIES		AUDIT	AUDIT
LAKEVIEW	CITIES		AUDIT	AUDIT
LEBANON	CITIES			AUDIT
MADRAS	CITIES			AUDIT
MALIN	CITIES		AUDIT	AUDIT
MAUPIN	CITIES	AUDIT	AUDIT	AUDIT
METOLIUS	CITIES			AUDIT
MITCHELL	CITIES	AUDIT	AUDIT	AUDIT
MOSIER	CITIES	AUDIT	AUDIT	AUDIT
NORTH BEND	CITIES			AUDIT
NORTH PLAINS	CITIES	AUDIT	AUDIT	AUDIT
OAKLAND	CITIES			AUDIT
OAKRIDGE	CITIES			AUDIT
PHOENIX	CITIES	AUDIT	AUDIT	AUDIT
PRESCOTT	CITIES	REVIEW±		IN LIEU
RICHLAND	CITIES			AUDIT
SHADY COVE	CITIES		AUDIT	AUDIT
SHERIDAN	CITIES			AUDIT
SODAVILLE	CITIES		AUDIT	AUDIT
STANFIELD	CITIES			AUDIT
SWEET HOME	CITIES			AUDIT
WALDPORT	CITIES	AUDIT	AUDIT	AUDIT
WARRENTON	CITIES			AUDIT
WESTON	CITIES			AUDIT
WINSTON	CITIES			AUDIT
YACHATS	CITIES			AUDIT
YONCALLA	CITIES			AUDIT
COLUMBIA GORGE COMMUNITY COLLEGE	COMMUNITY COLLEGES			AUDIT
CENTRAL AND EASTERN OREGON JUVENILE JUSTICE CONSORTIUM	COUNCIL OF GOVERNMENTS			AUDIT

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Government Name	Government Type	Missing 2023	Missing 2024	Missing 2025
COLUMBIA DEVELOPMENT AUTHORITY	COUNCIL OF GOVERNMENTS			AUDIT
COMMUNITY SERVICES CONSORTIUM	COUNCIL OF GOVERNMENTS		AUDIT	AUDIT
EASTERN OREGON HUMAN SERVICE CONSORTIUM	COUNCIL OF GOVERNMENTS		AUDIT	AUDIT
ECONOMIC DEVELOPMENT COUNCIL OF TILLAMOOK CO	COUNCIL OF GOVERNMENTS			AUDIT
LANE COUNCIL OF GOVERNMENTS	COUNCIL OF GOVERNMENTS			AUDIT
MID-COLUMBIA CENTER FOR LIVING	COUNCIL OF GOVERNMENTS	AUDIT	AUDIT	AUDIT
SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT	COUNCIL OF GOVERNMENTS	AUDIT	AUDIT	AUDIT
BAKER CO	COUNTIES	AUDIT	AUDIT	AUDIT
CURRY CO	COUNTIES		AUDIT	AUDIT
GILLIAM CO	COUNTIES			AUDIT
GRANT CO	COUNTIES		AUDIT	AUDIT
JOSEPHINE CO	COUNTIES			AUDIT
LAKE CO	COUNTIES			AUDIT
LINCOLN CO	COUNTIES			AUDIT
WASCO CO	COUNTIES		AUDIT	AUDIT
BASIN AMBULANCE SERVICE DISTRICT	COUNTY SERVICE DISTRICTS		AUDIT	AUDIT
BIGGS SERVICE DISTRICT	COUNTY SERVICE DISTRICTS	AUDIT	AUDIT	AUDIT
BLACK BUTTE RANCH COUNTY SERVICE DISTRICT	COUNTY SERVICE DISTRICTS			AUDIT
CURRY CO 4H & EXTENSION SERVICE DISTRICT	COUNTY SERVICE DISTRICTS		AUDIT	AUDIT
GRANT CO ROAD SERVICE DISTRICT	COUNTY SERVICE DISTRICTS		IN LIEU	IN LIEU
HEBO JOINT WATER & SANITARY AUTHORITY	COUNTY SERVICE DISTRICTS	REVIEW±		
JOSEPHINE COUNTY LAW ENFORCEMENT SERVICE DISTRICT	COUNTY SERVICE DISTRICTS		AUDIT	AUDIT
LINCOLN CO EXTENSION SERVICE DISTRICT	COUNTY SERVICE DISTRICTS			AUDIT
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			AUDIT
WASCO CO 4-H EXTENSION SERVICE DISTRICT	COUNTY SERVICE DISTRICTS			AUDIT
CLATSOP CO DIKING DISTRICT 11	DIKING DISTRICTS		IN LIEU	IN LIEU

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Government Name	Government Type	Missing 2023	Missing 2024	Missing 2025
CLATSOP CO DIKING DISTRICT 14	DIKING DISTRICTS		IN LIEU	IN LIEU
BEAVER DRAINAGE IMPROVEMENT COMPANY INC	DRAINAGE DISTRICTS	REVIEW		
CLATSKANIE DRAINAGE IMPROVEMENT COMPANY	DRAINAGE DISTRICTS	IN LIEU		
CLATSOP DRAINAGE IMPROVEMENT COMPANY 15	DRAINAGE DISTRICTS	IN LIEU		
COALEDO DRAINAGE DISTRICT	DRAINAGE DISTRICTS	AUDIT	AUDIT	AUDIT
KLAMATH DRAINAGE DISTRICT	DRAINAGE DISTRICTS		AUDIT	AUDIT
MAGRUDER DRAINAGE IMPROVEMENT CO	DRAINAGE DISTRICTS	IN LIEU	IN LIEU	IN LIEU
NORTHSIDE DRAINAGE DISTRICT	DRAINAGE DISTRICTS			IN LIEU
TILLAMOOK DRAINAGE DISTRICT	DRAINAGE DISTRICTS		IN LIEU	IN LIEU
WESTLAND DISTRICT IMPROVEMENT COMPANY	DRAINAGE DISTRICTS	AUDIT	AUDIT	
WOODSON DRAINAGE DISTRICT	DRAINAGE DISTRICTS	IN LIEU		
COLUMBIA 911 COMMUNICATIONS DISTRICT	EMERGENCY COMMUNICATION DIST		AUDIT	AUDIT
JEFFERSON CO EMERGENCY MEDICAL SERVICE	HOSPITAL DISTRICTS	AUDIT	AUDIT	AUDIT
NORTH CENTRAL PUBLIC HEALTH DISTRICT	HOSPITAL DISTRICTS	AUDIT	AUDIT	AUDIT
NORTH LAKE HEALTH DISTRICT	HOSPITAL DISTRICTS		AUDIT	AUDIT
UMATILLA HOSPITAL DISTRICT 01	HOSPITAL DISTRICTS			AUDIT
WHITE RIVER HEALTH DISTRICT	HOSPITAL DISTRICTS		AUDIT	AUDIT
BAKER VALLEY IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW	AUDIT	AUDIT
BIG BEND IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW±	AUDIT±	
BURNT RIVER IRRIGATION DISTRICT	IRRIGATION DISTRICTS			IN LIEU
EAST FORK IRRIGATION DISTRICT	IRRIGATION DISTRICTS		AUDIT	AUDIT
ENTERPRISE IRRIGATION DISTRICT	IRRIGATION DISTRICTS			AUDIT
GOLD HILL IRRIGATION DISTRICT	IRRIGATION DISTRICTS	IN LIEU	IN LIEU	IN LIEU
LACOMB IRRIGATION DISTRICT	IRRIGATION DISTRICTS			AUDIT
LOWER POWDER RIVER IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW		
LUCE LONG DITCH DISTRICT IMPROVEMENT COMPANY	IRRIGATION DISTRICTS		IN LIEU	IN LIEU
MALIN IRRIGATION DISTRICT	IRRIGATION DISTRICTS	REVIEW	AUDIT	AUDIT
MODOC POINT IRRIGATION DISTRICT	IRRIGATION DISTRICTS			AUDIT

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QUEENER IRRIGATION IMPROVEMENT DISTRICT	IRRIGATION DISTRICTS	IN LIEU	IN LIEU	IN LIEU
RIVER MEADOWS IMPROVEMENT DISTRICT	IRRIGATION DISTRICTS			AUDIT
SHASTA VIEW IRRIGATION DISTRICT	IRRIGATION DISTRICTS	AUDIT	AUDIT	AUDIT
WOOD IRRIGATION DISTRICT	IRRIGATION DISTRICTS	IN LIEU	IN LIEU	IN LIEU
LINCOLN CO LIBRARY DISTRICT	LIBRARY DISTRICTS			AUDIT
OREGON TRAIL LIBRARY DISTRICT	LIBRARY DISTRICTS		AUDIT	AUDIT
WASCO CO LIBRARY SERVICE DISTRICT	LIBRARY DISTRICTS			AUDIT
BASIN TRANSIT SERVICE	MASS TRANSIT DISTRICTS		AUDIT	AUDIT
CURRY CO PUBLIC TRANSIT SERVICE DISTRICT	MASS TRANSIT DISTRICTS	AUDIT	AUDIT	AUDIT
LINCOLN CO TRANSPORTATION DISTRICT	MASS TRANSIT DISTRICTS			AUDIT
SUNSET EMPIRE TRANSPORTATION DISTRICT	MASS TRANSIT DISTRICTS			AUDIT
TILLAMOOK CO TRANSPORTATION DISTRICT	MASS TRANSIT DISTRICTS		AUDIT	AUDIT
CANBY AREA PARKS & RECREATION DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU	IN LIEU	IN LIEU
CHEHALEM PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS			AUDIT
CHRISTMAS VALLEY PARKS & REC	PARKS AND RECREATION DISTRICTS	REVIEW±		IN LIEU
CLATSKANIE PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS			AUDIT
HELIX PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	IN LIEU	IN LIEU	IN LIEU
HIGH DESERT PARKS & REC	PARKS AND RECREATION DISTRICTS			AUDIT
IRRIGON COMMUNITY PARKS & REC DISTRICT	PARKS AND RECREATION DISTRICTS	REVIEW±		IN LIEU
JOHN DAY/CANYON CITY PARKS & REC	PARKS AND RECREATION DISTRICTS	AUDIT◇		
NORTH DOUGLAS PARKS & REC 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		IN LIEU	
WIARD MEMORIAL PARK DISTRICT	PARKS AND RECREATION DISTRICTS			AUDIT
PORT OF ALSEA	PORT DISTRICTS			AUDIT
PORT OF BROOKINGS HARBOR	PORT DISTRICTS			AUDIT
PORT OF CASCADE LOCKS	PORT DISTRICTS		AUDIT	AUDIT
PORT OF GARIBALDI	PORT DISTRICTS			AUDIT
PORT OF HOOD RIVER	PORT DISTRICTS		AUDIT	AUDIT
PORT OF PORT ORFORD	PORT DISTRICTS			AUDIT

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Government Name	Government Type	Missing 2023	Missing 2024	Missing 2025
NORTHEAST OREGON HOUSING AUTHORITY	PUBLIC HOUSING AUTHORITY			AUDIT
SOUTHWEST LINCOLN COUNTY WATER PEOPLE'S UTILITY DISTRICT	PUBLIC UTILITY DISTRICTS			AUDIT
JUNIPER BUTTE ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS		IN LIEU	IN LIEU
KLAMATH FALLS FOREST ESTATES UNIT 1 SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
NEW BRIDGE SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
NORTH F STREET ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS		IN LIEU	IN LIEU
PANTHER CREEK ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS		IN LIEU	IN LIEU
RAINBOW LANE SPECIAL ROAD DISTRICT 1	ROAD ASSESSMENT DISTRICTS		IN LIEU	
ROSEWOOD ESTATES ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS			IN LIEU
SALMON RIVER PARK SPECIAL ROAD DISTRICT	ROAD ASSESSMENT DISTRICTS	AUDIT	AUDIT	AUDIT
ALBANY RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT	AUDIT	AUDIT
ALFALFA FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
AURORA RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
BAKER RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
BRIDGE RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	IN LIEU
BROWNSVILLE RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
CAMAS VALLEY RURAL FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	IN LIEU
CANYONVILLE SOUTH UMPQUA FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
CENTRAL OREGON COAST FIRE & RESCUE	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
CHARLESTON RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
CHEMULT RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
CHILOQUIN AGENCY LAKE RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
COLESTIN RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
CRESCENT RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT	AUDIT	AUDIT
DRAKES CROSSING RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
EAST LINCOLN COUNTY FIRE AND RESCUE	RURAL FIRE PROTECTION DISTRICT	REVIEW	AUDIT	AUDIT
ELSIE VINEMAPLE RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
GARDINER RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
GEARHART RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
GLENDALE AMBULANCE DISTRICT	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
GOLD BEACH WEDDERBURN RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW±		

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Government Name	Government Type	Missing 2023	Missing 2024	Missing 2025
HARBOR RURAL FIRE PROTECTION DISTRICT	RURAL FIRE PROTECTION DISTRICT			AUDIT
HUBBARD RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
IDANHA DETROIT RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
JACKSON CO RFPD 4	RURAL FIRE PROTECTION DISTRICT		AUDIT	
JACKSON CO RFPD 5	RURAL FIRE PROTECTION DISTRICT	AUDIT	AUDIT	AUDIT
JEFFERSON CO RFPD 1	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
JOHN DAY-FERNHILL RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT	AUDIT	AUDIT
KEATING RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU		
KELLOGG RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
KLAMATH CO RFPD 4	RURAL FIRE PROTECTION DISTRICT			AUDIT
KLAMATH COUNTY FIRE DISTRICT #3	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
KNAPPA SVENSEN BURNSIDE RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT	AUDIT	AUDIT
LAKE CHINOOK FIRE & RESCUE PROTECTION DISTRICT	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
LEWIS AND CLARK RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
LOOKINGGLASS RFPD	RURAL FIRE PROTECTION DISTRICT	IN LIEU	IN LIEU	IN LIEU
MIST BIRKENFELD RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT	AUDIT	AUDIT
MOSIER RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
NEW CARLTON FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
NORTH GILLIAM CO RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
OAKLAND RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	
OPHIR RFPD	RURAL FIRE PROTECTION DISTRICT	REVIEW±		
PARKDALE RFPD	RURAL FIRE PROTECTION DISTRICT		AUDIT	AUDIT
PINE VALLEY RFPD	RURAL FIRE PROTECTION DISTRICT		IN LIEU	IN LIEU
RIDDLE RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
ROCKY POINT FIRE & EMS	RURAL FIRE PROTECTION DISTRICT			AUDIT
SHERIDAN RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
SPRING VALLEY RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
ST PAUL RFPD	RURAL FIRE PROTECTION DISTRICT	AUDIT◇		
UMATILLA RFPD 7-405	RURAL FIRE PROTECTION DISTRICT			AUDIT
WEST VALLEY FIRE DISTRICT	RURAL FIRE PROTECTION DISTRICT			AUDIT
WESTPORT WAUNA RFPD	RURAL FIRE PROTECTION DISTRICT			IN LIEU
YACHATS RFPD	RURAL FIRE PROTECTION DISTRICT			AUDIT
BLY WATER AND SANITARY DISTRICT	SANITARY DISTRICTS	REVIEW	AUDIT	AUDIT
DEXTER SANITARY DISTRICT	SANITARY DISTRICTS			IN LIEU
GLIDE-IDLEYLD SANITARY DISTRICT	SANITARY DISTRICTS	AUDIT◇		
GREEN AREA WATER AND SANITARY AUTHORITY	SANITARY DISTRICTS	AUDIT	AUDIT	AUDIT

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Government Name	Government Type	Missing 2023	Missing 2024	Missing 2025
LINCOLN COUNTY SOLID WASTE DISPOSAL SERVICE DISTRICT	SANITARY DISTRICTS			AUDIT
MILES CROSSING SANITARY SEWER DISTRICT	SANITARY DISTRICTS		AUDIT	AUDIT
OCHOCO WEST WATER AND SANITARY AUTHORITY	SANITARY DISTRICTS		AUDIT	AUDIT
PACIFIC CITY JOINT WATER-SANITARY AUTHORITY	SANITARY DISTRICTS			AUDIT
PARKDALE SANITARY DISTRICT	SANITARY DISTRICTS	AUDIT	AUDIT	AUDIT
STARWOOD SANITARY DISTRICT	SANITARY DISTRICTS			IN LIEU
WAMIC WATER & SANITARY AUTHORITY	SANITARY DISTRICTS		IN LIEU	IN LIEU
LANE CO SCHOOL DISTRICT 45J3	SCHOOL DISTRICTS + ESD			AUDIT
RIVERBEND COMMUNITY SCHOOL	SCHOOL DISTRICTS + ESD	AUDIT	AUDIT	AUDIT
DOUGLAS SWCD	SOIL WATER CONSERVATION DIST			IN LIEU
BOARDMAN URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	REVIEW±		IN LIEU
BURNS URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		IN LIEU	IN LIEU
CENTRAL ALBANY REVITALIZATION AREA	URBAN RENEWAL AGENCIES			AUDIT
COQUILLE URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT	AUDIT	AUDIT
DEPOE BAY URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT	AUDIT	AUDIT
FAIRVIEW URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		AUDIT	AUDIT
FLORENCE URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			AUDIT
GARIBALDI URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT	AUDIT	AUDIT
HERMISTON URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		AUDIT	AUDIT
JOHN DAY URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES		AUDIT	
LEBANON URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			AUDIT
MADRAS REDEVELOPMENT COMMISSION	URBAN RENEWAL AGENCIES			AUDIT
NORTH BEND URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			AUDIT
NORTH PLAINS URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES	AUDIT	AUDIT	AUDIT
URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX	URBAN RENEWAL AGENCIES	AUDIT	AUDIT	AUDIT
WARRENTON URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			AUDIT
WINSTON URBAN RENEWAL AGENCY	URBAN RENEWAL AGENCIES			AUDIT
YACHATS URBAN RENEWAL DISTRICT	URBAN RENEWAL AGENCIES			AUDIT
BAKER VALLEY VECTOR CONTROL	VECTOR CONTROL DISTRICTS		AUDIT	AUDIT
FOUR RIVERS VECTOR CONTROL DISTRICT	VECTOR CONTROL DISTRICTS		AUDIT	AUDIT

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Government Name	Government Type	Missing 2023	Missing 2024	Missing 2025
RIVER ROAD WATER CONTROL DISTRICT	WATER CONTROL DISTRICTS	IN LIEU	IN LIEU	IN LIEU
CRYSTAL SPRINGS WATER DISTRICT	WATER DISTRICTS	AUDIT	AUDIT	AUDIT
DEAN MINARD WATER DISTRICT	WATER DISTRICTS		IN LIEU	IN LIEU
FAIRVIEW WATER DISTRICT	WATER DISTRICTS			AUDIT
FALCON COVE BEACH WATER SUPPLY DISTRICT	WATER DISTRICTS			IN LIEU
FALCON HEIGHTS WATER & SEWER DISTRICT	WATER DISTRICTS			AUDIT
GLENWOOD WATER DISTRICT	WATER DISTRICTS		AUDIT	AUDIT
LAIDLAW WATER DISTRICT	WATER DISTRICTS			IN LIEU
LONG PRAIRIE WATER DISTRICT	WATER DISTRICTS		AUDIT	
LUSTED WATER DISTRICT	WATER DISTRICTS		AUDIT	AUDIT
LYONS-MEHAMA WATER DISTRICT	WATER DISTRICTS			AUDIT
MAPLETON WATER DISTRICT	WATER DISTRICTS			AUDIT
OAK LODGE WATER SERVICES AUTHORITY	WATER DISTRICTS		AUDIT	AUDIT
OAK LODGE WATER SERVICES DISTRICT	WATER DISTRICTS	AUDIT		
PANTHER CREEK WATER DISTRICT	WATER DISTRICTS		IN LIEU	IN LIEU
SANTA CLARA WATER DISTRICT	WATER DISTRICTS		AUDIT	AUDIT
SHELLEY ROAD CREST ACR WTR DISTRICT/SRCA	WATER DISTRICTS			AUDIT
SLEEPY HOLLOW WATER DISTRICT	WATER DISTRICTS		IN LIEU	IN LIEU
TERREBONNE DOMESTIC WATER SERVICE DISTRICT	WATER DISTRICTS		AUDIT	AUDIT
WICKIUP WATER DISTRICT	WATER DISTRICTS	AUDIT	AUDIT	AUDIT
YOUNGS RIVER LEWIS & CLARK WATER	WATER DISTRICTS		AUDIT	AUDIT
DEVILS LAKE WATER IMPROVEMENT DISTRICT	WATER IMPROVEMENT DISTRICTS	REVIEW	AUDIT	AUDIT

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