



Washington State Auditor's Office

Independence • Respect • Integrity

Special Report

Local Governments: Increased Transparency and Accountability

January 27, 2016

The mission of the State Auditor's Office is to hold government accountable for the use of public resources, with the goal of government that works better, costs less and earns greater public trust. Washington is home to more than 1,900 local governments, including cities, fire districts, ports, utility districts and many others. State law requires each local government to file a financial report with the State Auditor's Office each year. As recently as 2012, about one-third of Washington's local governments did not file these reports as required.

In 2015, we issued a special report, *Local Governments: Promoting Transparency and Accountability*, and made the decision to step up our efforts to help those governments that had not filed their reports. As a result of our outreach efforts, the number of local governments filing their financial reports as required by law improved dramatically this year. This year's report updates the status of the previous report and highlights the progress made by local governments in meeting their reporting requirements.

We hope that sharing this information will help the public understand the finances of governments across the state, encourage governments in their commitment to transparency and accountability, and enhance our Office's efforts to assist governments in meeting their statutory requirements.

Financial reporting is a century-old requirement

In 1909, the Washington State Legislature decided it was important to have a mechanism to monitor the financial activity of each local government, large and small, in the state. To achieve this, the Legislature required (in RCW 43.09.230) every local government to file a financial report with the State Auditor's Office annually within 150 days of the government's fiscal year end. The Auditor's Office was to compile these reports and publish the information.

Today, the financial data from these reports is made available online on our website. The data is used by other state and local governments for budgeting purposes, as well as by bond rating companies and other financial institutions such as banks and lenders.



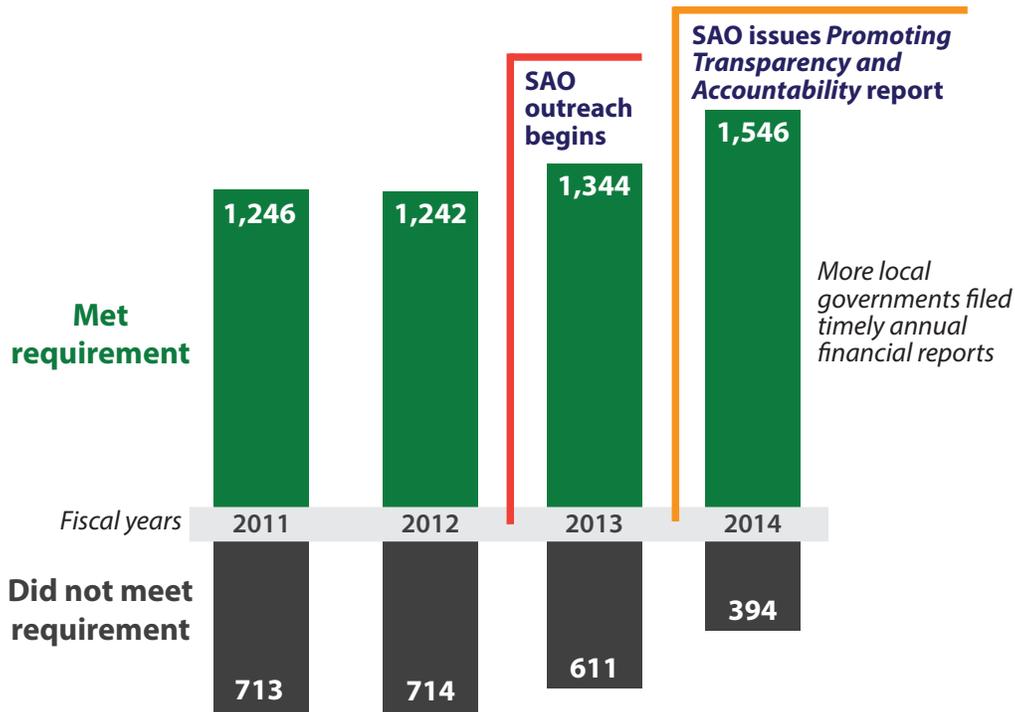
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Promoting Transparency and Accountability

All local governments are required to file their annual financial reports with the State Auditor's Office within 150 days of the end of their fiscal year. The number that file as required has increased for two years, to 1,546 governments in 2014. Our Office will continue reaching out to governments with the goal of increasing the number of compliant reports.

The number of local governments that filed annual financial reports as required increased

Fiscal years 2011-2014



Note: Total number of governments in Washington varies slightly over time as some new governments are formed, and others are dissolved or merged.

What are the consequences of not filing a timely report?

There are consequences for taxpayers and local governments that do not file an annual report: they may lead to reduced future funding and indicate a lack of accountability to the public.

- **Unaudited funds:** If local governments do not file annual reports as required, the State Auditor's Office cannot independently review the public funds they received or how they spent them. Between 2013 and 2014, more than \$2.375 million in expenditures could not be audited because local governments did not submit their annual financial reports as required.
- **Denial of grant funding:** State and federal agencies use annual report data to determine if governments are eligible for funding. Local governments have been denied emergency federal funding because they have not filed their annual reports as required.
- **Poor bond ratings:** Bond rating agencies review the financial data submitted to the State Auditor's Office to rate bonds issued by the government. An absence of up-to-date financial data can lead to poor bond ratings.

SAO outreach efforts and resources

- Roundtable discussions
- Small-government trainings
- Filing workshops
- Special reports
- Online filing improvements
- Helpdesk
- Local Government Performance Center
- Financial Intelligence Tool

See pages 5 and 6 for details.

- **Legislature:** The State Legislature uses the financial information disclosed in the annual reports to appropriate public funds to state and local governments. The lack of financial data inhibits legislators’ ability to assess the needs of governments for funding.
- **Trouble arranging credit and loans:** It can become much harder for a local government to obtain loans, lines of credit and credit cards if banks or lenders cannot access annual report information.
- **Constituent dissatisfaction:** Local government elected and appointed officials risk criticism from taxpayers and the media for this lack of transparency and accountability.

The State Auditor’s Office will once again focus on this population of governments in the coming year, providing free training and assistance as required.

A closer look at the local governments that missed the filing deadline

Of the 394 governments that did not file their reports on time, a closer look reveals that more than half (243) did file, but after the deadline. Of this number, 103 filed within 30 days of the deadline. Although late filers do not meet the statutory requirement, a filed report still allows for the collecting and posting of financial data for public use. It also shows local governments are close to meeting the deadline and we anticipate timely reporting in the near future.

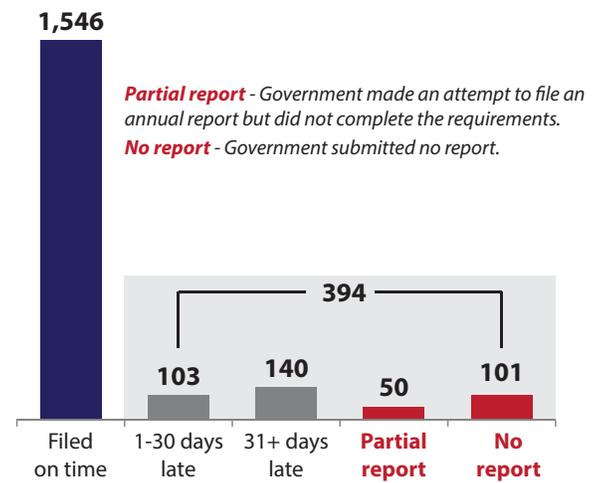
Of the 151 governments that did not file a complete report (indicated in red in the chart at right), 50 made some attempt to file by submitting partial data. This leaves 101 governments that did not send any data, 70 of which also did not submit any data for 2013.

What types of governments did not file a financial report?

In all, 101 local governments did not file an annual report for 2014. As the orange bars in the table below show, fire and diking/drainage districts continue to form a large percentage of nonfilers.

Types of governments that did not file the required annual report	
Fire Protection (24)	Water Conservation Boards (3)
Diking/Drainage (17)	Economic/Industrial Development (2)
Cemetery (9)	Ports/Airport (2)
Water/Sewer (8)	Miscellaneous District (2)
Mosquito/Pest/Weed (7)	Emergency Management Service (1)
Hospital (4)	Flood Control (1)
Irrigation/Reclamation (4)	Library (1)
City/Town (3)	Local/Regional Trauma Care Council (1)
Housing Authorities (3)	Public Facilities District (1)
Park and Recreation (3)	Public Utility District (1)
Public Development Authorities (3)	Regional Planning Council (1)

Of the 394 governments that did not meet requirements, 101 did not file at all

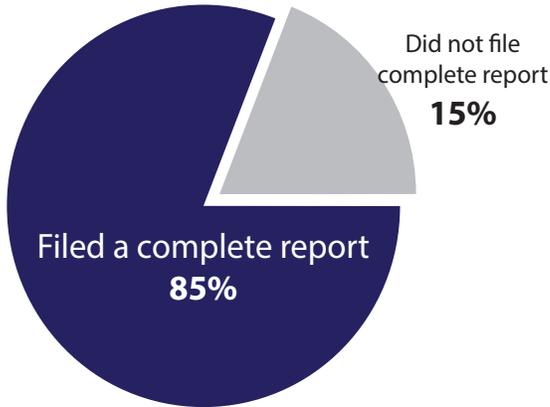


Data as of December 31, 2015.

Are the reporting requirements too burdensome for small governments?

About 750 governments in Washington operate with \$300,000 or less in annual revenue, so it is important that our Office balance its statutory reporting requirements with the limited resources of our state's smallest governments. A closer examination of this population reveals that more than 650 filed completed reports. Our Office appreciates the efforts of these small governments to file as required, and will continue to support them in the future.

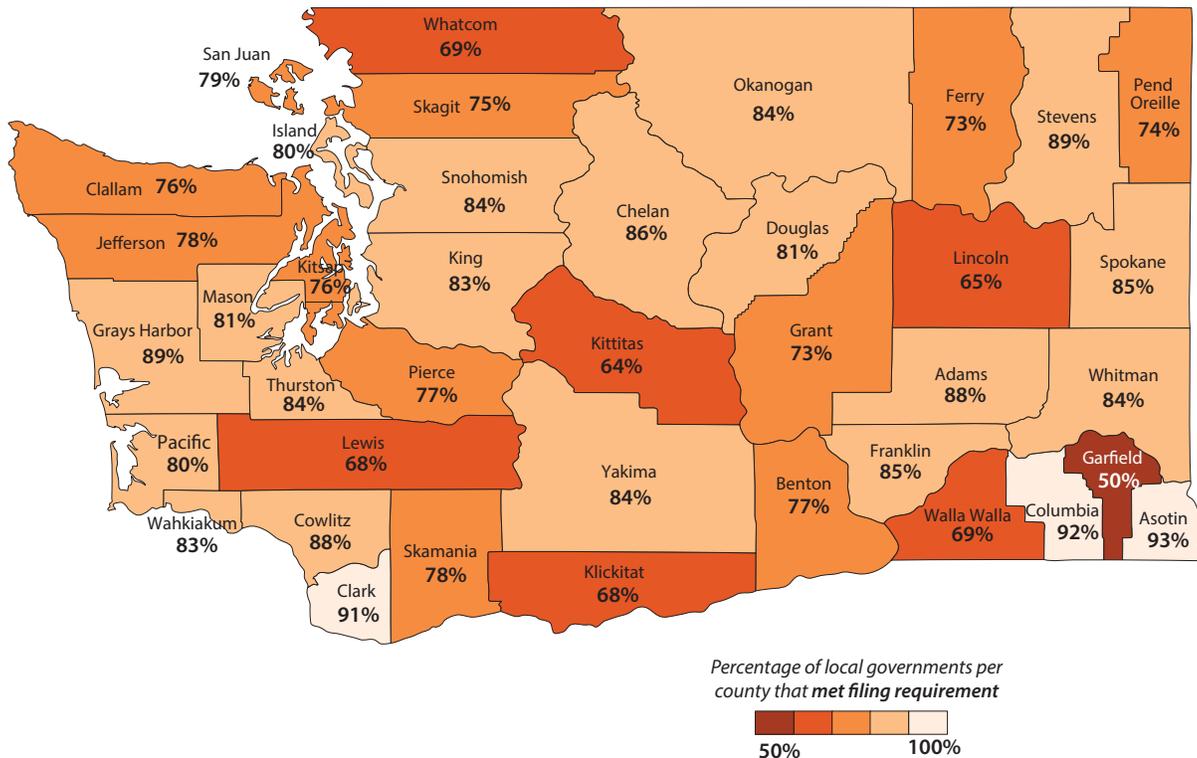
More than 750 small governments completed a full report



What percentage of local governments met the filing requirement in each county?

As can be seen in the map below, more than half the counties had a filing compliance rate of 80 percent or above.

Almost all counties achieved a filing compliance rate of 80% or better

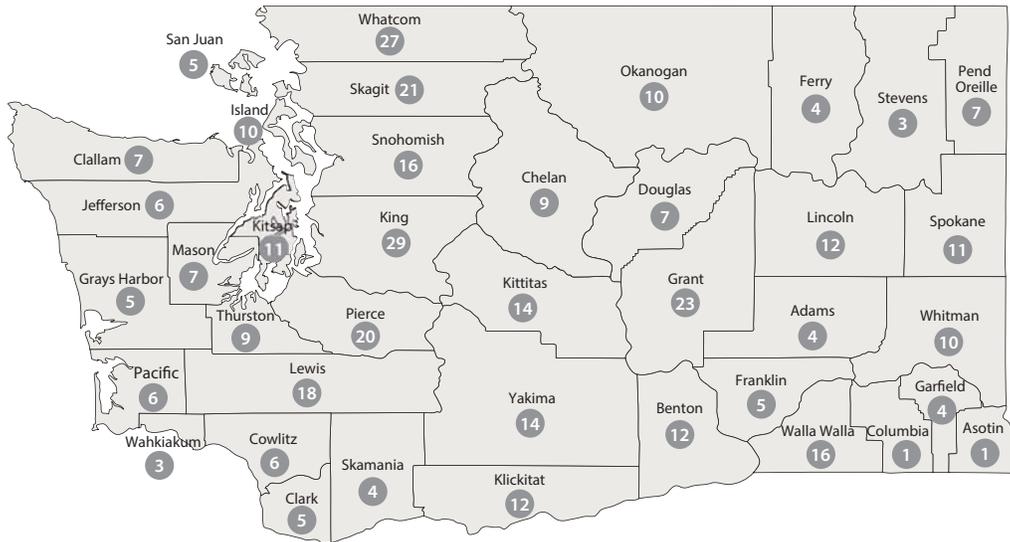


Where are the local governments that did not meet the filing requirement?

As this map illustrates, the local governments that did not meet the filing requirements are spread throughout the state. For a complete listing of the 394 governments, see Appendix A.

Nonfiling governments appear in every county

394 nonfiling governments by county



What do we plan to do to continue the positive trend?

Throughout the year, we contact local governments to encourage them to file annual reports on time. Our Office is committed to working with governments to help them properly file their financial information, which enhances transparency and accountability to the public.

Our outreach efforts – at no-cost to local governments – include:

- **Roundtable discussions:** We provide opportunities all across the state for local governments to meet with our staff to discuss various accounting and reporting topics. The goals of these roundtables are to keep the lines of communication open and local governments informed, and to allow an avenue for feedback. In 2015, more than 500 people attended our roundtable discussions. Because outreach was so successful, we plan to repeat this effort in 2016.
- **Small-government trainings:** We provide in-person annual reporting classes tailored to the needs of our smallest local governments, with the goal of helping them file their annual reports. Over the past two years, our staff have traveled to all 39 counties in the state and met with employees and managers representing more than 600 local governments. This training allows local governments to minimize travel and training costs, yet receive reliable guidance and answers to specific annual reporting questions.

More governments filed as required in 33 of 39 counties

Negative numbers (-x) show fewer nonfilers, positive (+x) numbers show more nonfilers

	2013	2014	Change
Snohomish	31	16	-15
Chelan	23	9	-14
Pierce	33	20	-13
Spokane	24	11	-13
King	42	29	-13
Grays Harbor	16	5	-11
Island	21	10	-11
Okanogan	21	10	-11
Lewis	28	18	-10
Thurston	19	9	-10
Whitman	20	10	-10
Skagit	30	21	-9
Whatcom	36	27	-9
Benton	20	12	-8
Adams	11	4	-7
Clallam	13	7	-6
Mason	13	7	-6
Asotin	6	1	-5
Cowlitz	11	6	-5
Grant	28	23	-5
Jefferson	10	6	-4
Clark	9	5	-4
Kitsap	15	11	-4
Lincoln	15	12	-3
Skamania	7	4	-3
Yakima	17	14	-3
Columbia	3	1	-2
Douglas	9	7	-2
Ferry	6	4	-2
Stevens	5	3	-2
Walla Walla	18	16	-2
Franklin	6	5	-1
Pacific	7	6	-1
Garfield	4	4	0
Pend Oreille	7	7	0
Wahkiakum	3	3	0
Klickitat	10	12	+2
San Juan	3	5	+2
Kittitas	11	14	+3
Total	611	394	217

- **Filing workshops:** In 2016, we will also offer filing workshops to all governments, big and small, across the state. At the workshop, local governments are guided in how to meet reporting requirements through the online filing system. Workshops will take place in various locations statewide as well as monthly in Olympia.
- **Special reports:** Last year, we published the Promoting Transparency and Accountability Report, to inform the public of our efforts to increase local government compliance with this important reporting requirement. This follow up report shows our efforts are generating positive results.

The State Auditor’s Office offers many online resources

Local governments large and small will find an assortment of resources and help on our website at www.sao.wa.gov. Some webpages and support are available to all visitors to our site, while some (indicated below) are available to government employees and officials once they have logged into their accounts.

- **Online annual financial report filing:** The online annual reporting system went live in 2012 and is becoming the preferred method of filing annual reports. However, we recognize that some smaller governments prefer a more traditional form of filing, and we will continue to support and assist them as necessary. (Access to the online filing system is available to subscribers.)
- **Auditor’s Office helpdesk:** Our online helpdesk can answer any question that arises about filing an annual financial report. Subject-matter specialists answer user questions, often within one business day. (Access to the helpdesk is available to subscribers.)
- **Financial Intelligence Tool (FIT):** Local government operations are complex. Officials must manage myriad state and federal regulations, funding sources and community priorities while balancing persistently constrained resources. To successfully manage this complexity, leaders need to understand local government finance. FIT presents standard guidelines and understandable financial information designed for financial decision makers of any level of experience. (Access to FIT is available to subscribers.)
- **Local Government Performance Center (LGPC):** Need to eliminate waste, improve program results and save money? The LGPC can help, thanks to its expertise in Lean processes and productivity. Visitors to our website will find more information about the LGPC at www.sao.wa.gov/local/Pages/LGPC.aspx.

SAO outreach efforts

A list of outreach locations in the past two years

<i>Bellingham</i>	<i>Cathlamet</i>
<i>Chehalis</i>	<i>Colfax</i>
<i>Colville</i>	<i>Coupeville</i>
<i>Davenport</i>	<i>Dayton</i>
<i>East Wenatchee</i>	<i>Ellensburg</i>
<i>Ephrata</i>	<i>Everett</i>
<i>Fairfield</i>	<i>Friday Harbor</i>
<i>Goldendale</i>	<i>Kelso</i>
<i>Long Beach</i>	<i>Longview</i>
<i>Marysville</i>	<i>Montesano</i>
<i>Mount Vernon</i>	<i>Newport</i>
<i>Okanogan</i>	<i>Olympia</i>
<i>Pasco</i>	<i>Pomeroy</i>
<i>Port Orchard</i>	<i>Port Townsend</i>
<i>Pullman</i>	<i>Richland</i>
<i>Ritzville</i>	<i>Seattle</i>
<i>Sequim</i>	<i>Shelton</i>
<i>Spokane</i>	<i>Stevenson</i>
<i>Tacoma</i>	<i>Walla Walla</i>
<i>Wenatchee</i>	<i>Yakima</i>

Appendix A: List of 394 governments that did not file a 2014 annual report as required

Governments that did not file a 2014 report (101 governments)

Governments noted in italics did not file a 2013 report

Government	County
<i>Benton County Fire Protection District No. 3</i>	<i>Benton</i>
<i>Prosser Fire Protection District No. 3</i>	<i>Benton</i>
Benton County Weed District	Benton
Clallam County Public Hospital District No. 1	Clallam
<i>Clark County Industrial Revenue Bond Corporation</i>	<i>Clark</i>
<i>Clark County Fire Protection District No. 10</i>	<i>Clark</i>
<i>Cowlitz County Fire Protection District No. 6</i>	<i>Cowlitz</i>
Housing Authority of the City of Kelso	Cowlitz
Corral Springs Water District	Douglas
Joint City of Republic-Ferry County Housing Authority	Ferry
Tri-City Animal Control Authority	Franklin
<i>Garfield County Fire Protection District No. 1</i>	<i>Garfield</i>
<i>Garfield Public Development Authority</i>	<i>Garfield</i>
Garfield County Public Hospital District No. 1	Garfield
<i>Quincy Cemetery District No. 1</i>	<i>Grant</i>
<i>Grant County Cemetery District No. 3</i>	<i>Grant</i>
<i>Grant County Cemetery District No. 4</i>	<i>Grant</i>
<i>City of Grand Coulee</i>	<i>Grant</i>
<i>Grant County Weed District No. 51A</i>	<i>Grant</i>
<i>Grant County Weed District No. 52A</i>	<i>Grant</i>
Grant County Public Hospital District No. 4	Grant
Grant County Port District No. 6	Grant
<i>Grays Harbor County Fire Protection District No. 17</i>	<i>Grays Harbor</i>
<i>South Beach Parks and Recreation District</i>	<i>Grays Harbor</i>
<i>Juniper Beach Water District</i>	<i>Island</i>
<i>Island County Drainage District No. 1</i>	<i>Island</i>
<i>Island County Drainage District No. 5</i>	<i>Island</i>
<i>Island County Emergency Services Communications Center</i>	<i>Island</i>
<i>Island County Council of Governments</i>	<i>Island</i>
<i>Jefferson County Fire Protection District No. 7</i>	<i>Jefferson</i>
<i>Jefferson County Public Utility District No. 1</i>	<i>Jefferson</i>
<i>Redmond Public Corporation</i>	<i>King</i>

Government	County
<i>King County Fire Protection District No. 24</i>	<i>King</i>
<i>King County Fire Protection District No. 25</i>	<i>King</i>
<i>King County Fire Protection District No. 31</i>	<i>King</i>
King County Drainage District No. 1	King
King County Drainage District No. 5	King
Seattle Indian Services Commission	King
City of Seattle Industrial Development Corporation	King
<i>Northwest Region Emergency Medical Services and Trauma Care Council</i>	<i>Kitsap</i>
<i>Hood Canal Coordinating Council</i>	<i>Kitsap</i>
Rocky Point Water District No. 12	Kitsap
<i>Cascade Irrigation District</i>	<i>Kittitas</i>
Kittitas County Fire Protection District No. 4	Kittitas
<i>Klickitat County Drainage District No. 1</i>	<i>Klickitat</i>
<i>Klickitat County Fire Protection District No. 10</i>	<i>Klickitat</i>
<i>Klickitat County Fire Protection District No. 14</i>	<i>Klickitat</i>
<i>Lewis County Cemetery District No. 4</i>	<i>Lewis</i>
<i>Lewis County Cemetery District No. 9</i>	<i>Lewis</i>
<i>Lewis County Fire Protection District No. 8</i>	<i>Lewis</i>
<i>Lewis County Water District No. 1</i>	<i>Lewis</i>
<i>Lewis County Public Facilities District</i>	<i>Lewis</i>
Lewis County Water District No. 3	Lewis
<i>Lincoln County Cemetery District No. 6</i>	<i>Lincoln</i>
<i>Lakeview Sewer District No. 1</i>	<i>Lincoln</i>
Lincoln County Cemetery District No. 1	Lincoln
<i>Mason County Housing Authority</i>	<i>Mason</i>
<i>Mason County Fire Protection District No. 9</i>	<i>Mason</i>
Port of Dewatto	Mason
Okanogan County Fire Protection District No. 1	Okanogan
<i>Pacific County Fire Protection District No. 7</i>	<i>Pacific</i>
Pacific County Fire Protection District No. 4	Pacific
<i>Pend Oreille County Dike District No. 2</i>	<i>Pend Oreille</i>
Pend Oreille County Cemetery District No. 2	Pend Oreille
Pend Oreille County Public Hospital District No. 1	Pend Oreille

Governments that did not file a 2014 report (101 governments), continued

Governments noted in italics did not file a 2013 report

Government	County
<i>Pierce County Drainage District No. 23</i>	<i>Pierce</i>
<i>Lake Steilacoom Weed Removal District</i>	<i>Pierce</i>
<i>Lake Louise Weed Removal District</i>	<i>Pierce</i>
<i>Lake Ohop Weed Removal District</i>	<i>Pierce</i>
Pierce County Drainage District No. 25	Pierce
Pierce County Drainage District No. 26	Pierce
<i>Lopez Library District</i>	<i>San Juan</i>
<i>Skagit County Cemetery District No. 5</i>	<i>Skagit</i>
<i>Skagit County Dike District No. 4</i>	<i>Skagit</i>
<i>Skagit County Dike District No. 9</i>	<i>Skagit</i>
<i>Skagit County Dike District No. 19</i>	<i>Skagit</i>
<i>Skagit County Drainage District No. 17</i>	<i>Skagit</i>
<i>Skagit County Drainage District No. 18</i>	<i>Skagit</i>
<i>Skagit County Fire Protection District No. 11</i>	<i>Skagit</i>
<i>Bullerville Utility District</i>	<i>Skagit</i>
Skagit County Drainage District No. 15	Skagit
<i>Snohomish County Dike and Drainage Improvement District No. 7</i>	<i>Snohomish</i>
<i>Snohomish County Diking District No. 2</i>	<i>Snohomish</i>

Government	County
<i>Snohomish County Fire Protection District No. 15</i>	<i>Snohomish</i>
City of Mukilteo	Snohomish
<i>Thurston County Water Conservancy Board</i>	<i>Thurston</i>
<i>Waitsburg Park and Recreation District</i>	<i>Walla Walla</i>
<i>City of Prescott</i>	<i>Walla Walla</i>
<i>Blalock Orchard Irrigation District No. 12</i>	<i>Walla Walla</i>
<i>Touchet Valley Irrigation District No. 16</i>	<i>Walla Walla</i>
<i>Touchet-Lowden Mosquito District</i>	<i>Walla Walla</i>
<i>McCaulay Creek Flood Control</i>	<i>Whatcom</i>
Columbia Valley Water District	Whatcom
<i>Whitman County Fire Protection District No. 4</i>	<i>Whitman</i>
Whitman County Park and Recreation District No. 6	Whitman
Whitman County Water Conservancy Board	Whitman
<i>Yakima County Fire Protection District No. 1</i>	<i>Yakima</i>
<i>Yakima County Fire Protection District No. 2</i>	<i>Yakima</i>
<i>Yakima County Fire Protection District No. 9</i>	<i>Yakima</i>
<i>Yakima County Water Conservancy Board</i>	<i>Yakima</i>
Naches Union Irrigation District	Yakima

Governments that filed a partial 2014 report (50 governments)

Government	County
Town of Hatton	Adams
Benton County Fire Protection District No. 5	Benton
Lower Squilchuck Irrigation District	Chelan
Malaga Water District	Chelan
Wenatchee Heights Reclamation District	Chelan
Clallam County Public Utility District No. 1	Clallam
Cline Irrigation District	Clallam
Dungeness Irrigation District	Clallam
Quillayute Park and Recreation District	Clallam
City of Pasco	Franklin
Pasco Public Facilities District	Franklin
Beverly Water District	Grant
Grant County Mosquito Control District No. 2	Grant
Jefferson County Parks and Recreation District No. 2	Jefferson
Des Moines Transportation Benefit District	King
East King County Regional Water Association	King
Eastside Public Safety Communications Agency	King
Town of Skykomish	King
Manchester Water District	Kitsap
Easton Water District	Kittitas
Kittitas County Fire Protection District No. 6	Kittitas
Klickitat County Cemetery District No. 1	Klickitat
East Lewis County Public Development Authority	Lewis
Lewis County Cemetery District No. 3	Lewis
Lewis County Water District No. 2	Lewis
Lewis County Water Sewer District No. 5	Lewis

Government	County
Adams/Lincoln County Fire Protection District No. 3	Lincoln
Lincoln County Cemetery District No. 3	Lincoln
Trails End Water District	Mason
Helensdale Irrigation District	Okanogan
Oroville Emergency Medical Service District	Okanogan
Sacheen Lake Water and Sewer District	Pend Oreille
Elkhorn Water District	Pierce
Skagit County Cemetery District No. 3	Skagit
Skagit County Drainage District No. 14	Skagit
Skagit County Drainage District No. 21	Skagit
Robe Valley Flood Control District	Snohomish
Snohomish County Diking District No. 3	Snohomish
Snohomish County Fire Protection District No. 23	Snohomish
Snohomish County Fire Protection District No. 27	Snohomish
Town of Rockford	Spokane
Velview Water District No. 13	Spokane
Thurston County Cemetery District No. 2	Thurston
Sun Harbor Water District No. 3	Walla Walla
Waitsburg Coppei Flood Control District	Walla Walla
Lynden Regional Park and Recreation District	Whatcom
Whatcom County Cemetery District No. 3	Whatcom
Whitman County Cemetery District No. 1	Whitman
Whitman County Park and Recreation District No. 5	Whitman
Whitman County Parks and Recreation District No. 7	Whitman

Governments that filed a 2014 report 31+ days late (140 governments)

Government	County	Days late
Adams County Parks and Recreation District No. 2	Adams	170
Adams County Public Hospital District No. 3	Adams	157
Housing Authority of the City of Othello	Adams	116
Benton City Library Capital Facility Area	Benton	115
Kennewick Public Hospital District No. 1	Benton	81
Benton County Well Water District	Benton	75
Benton County Water Conservancy Board	Benton	74
Wine Science Center Development Authority	Benton	47
Prosser Public Hospital District	Benton	32
Chelan County Public Hospital District No. 2	Chelan	109
City of Entiat	Chelan	101
Chelan Falls Irrigation District	Chelan	82
Chelan County Public Hospital District No. 1	Chelan	62
Chelan County Cemetery District No. 5	Chelan	40
Port of Port Angeles Industrial Development Corporation	Clallam	47
Clark County Cemetery District No. 5	Clark	109
Clark County Drainage District No. 2	Clark	79
Columbia County Fire Protection District No. 1	Columbia	173
Cowlitz County Fire Protection District No. 3	Cowlitz	174
Douglas County Fire Protection District No. 4	Douglas	158
East Wenatchee Water District	Douglas	137
Douglas County Sewer District No. 1	Douglas	122
Douglas County Public Hospital District No. 3	Douglas	70
Public Utility District No. 1 of Ferry County	Ferry	184
Curlew Water District	Ferry	181
Smith Canyon Irrigation District	Franklin	39
Grant County Public Hospital District No. 5	Grant	131
Grant County Fire Protection District No. 13	Grant	117
Grant County Public Hospital District No. 7	Grant	103
Grant County Port District No. 4	Grant	78
Grant County Fire Protection District No. 12	Grant	72
Grant County Public Hospital District No. 2	Grant	72
Cascade Valley Water District	Grant	68
Grant County Mosquito Control District No. 3	Grant	60
Soap Lake Transportation Benefit District	Grant	41
Douglas/Grant/Lincoln/Okanogan Counties Public Hospital District 6	Grant	31
Grays Harbor County Drainage District No. 6	Grays Harbor	101
Grays Harbor County Drainage District No. 1	Grays Harbor	53
Grays Harbor County Housing Authority	Grays Harbor	40

Governments that filed a 2014 report 31+ days late (140 governments), continued

Government	County	Days late
Island County Cemetery District No. 2	Island	67
King County Fire Protection District No. 2	King	206
Burke-Gilman Place Public Development Authority	King	118
Tukwila Metropolitan Park District	King	118
King County Drainage District No. 7	King	101
King County Transportation Benefit District	King	96
King County Drainage District No. 13	King	83
Museum Development Authority of Seattle	King	36
Auburn Transportation Benefit District	King	32
King County	King	32
Port of Eglon	Kitsap	171
Bremerton Housing Authority	Kitsap	97
Bremerton Transportation Benefit District	Kitsap	88
Port of Manchester	Kitsap	87
Bainbridge Island Transportation Benefit District	Kitsap	62
Kittitas County Water District No. 6	Kittitas	128
Kittitas County Public Hospital District No. 2	Kittitas	31
Klickitat County Fire Protection District No. 8	Klickitat	103
Lewis County Public Hospital District No. 1	Lewis	114
Lewis County Drainage District No. 1	Lewis	111
Lewis County Fire Protection District No. 17	Lewis	66
City of Centralia	Lewis	65
Lewis County Cemetery District No. 1	Lewis	59
Lincoln County Fire Protection District No. 4	Lincoln	170
Lincoln County Cemetery District No. 7	Lincoln	149
Harrington Public Development Authority	Lincoln	103
Lincoln County Water Conservancy Board	Lincoln	64
Sprague Public Development Authority	Lincoln	60
Belfair Water District	Mason	215
Mason County Fire Protection District No. 11	Mason	122
Mason County	Mason	32
Okanogan County Cemetery District No. 3	Okanogan	201
Whitestone Reclamation District	Okanogan	145
Okanogan County Fire Protection District No. 4	Okanogan	132
Okanogan Television Reception District No. 1	Okanogan	105
Pacific County Fire Protection District No. 2	Pacific	171
Pacific County Public Healthcare Services District No. 3	Pacific	137
Pacific County Public Hospital District No. 2	Pacific	31
Pondoray Shores Water and Sewer District	Pend Oreille	59

Governments that filed a 2014 report 31+ days late (140 governments), continued

Government	County	Days late
Valley Water District	Pierce	146
Pierce County Fire Protection District No. 14	Pierce	137
Pierce County Fire Protection District No. 6	Pierce	82
Economic Development Corporation of Pierce County	Pierce	80
City of Puyallup	Pierce	68
Park Junction Water-Sewer District	Pierce	54
Elbe Water and Sewer District	Pierce	33
Burnett Water District	Pierce	31
Lakewood Transportation Benefit District	Pierce	31
San Juan County Public Hospital District No. 1	San Juan	146
San Juan County	San Juan	31
North Region Emergency Medical Services and Trauma Care Council	Skagit	363
Skagit County Fire Protection District No. 10	Skagit	130
Skagit County Public Hospital District No. 304	Skagit	125
Skagit County Drainage District No. 19	Skagit	67
Skagit County Housing Authority	Skagit	67
Skagit County Fire Protection District No. 15	Skagit	47
Skagit County Fire Protection District No. 14	Skagit	44
Skamania County Emergency Medical Services District One	Skamania	145
Columbia Gorge Housing Authority	Skamania	74
Skamania County Fire Protection District No. 6	Skamania	49
Snohomish County Fire Protection District No. 19	Snohomish	177
Alliance for Housing Affordability	Snohomish	103
City of Snohomish Transportation Benefit District	Snohomish	39
Snohomish County Diking District No. 4	Snohomish	36
University District Public Development Authority	Spokane	158
Spokane County Fire Protection District No. 5	Spokane	109
Spokane County Cemetery District No. 3	Spokane	89
Stevens County Fire Protection District No. 7	Stevens	160
Thurston County Housing Authority	Thurston	77
Wahkiakum County Cemetery District No. 1	Wahkiakum	160
Eastside Irrigation District No. 6	Walla Walla	93
Westside Irrigation District No. 5	Walla Walla	93
Braden Road Irrigation District No. 20	Walla Walla	82
Burbank Water District No. 4	Walla Walla	66
Green Tank Irrigation District No. 11	Walla Walla	54
Blalock Orchard Irrigation District No. 10	Walla Walla	31

Governments that filed a 2014 report 31+ days late (140 governments), continued

Government	County	Days late
Whatcom County Consolidated Drainage District No. 31	Whatcom	184
Whatcom County Diking District No. 1	Whatcom	174
Whatcom County Diking District No. 2	Whatcom	174
Whatcom County Diking District No. 3	Whatcom	174
Whatcom County Diking District No. 4	Whatcom	174
Whatcom County Drainage Improvement District No. 30A	Whatcom	173
Whatcom County Consolidated Drainage District No. 20	Whatcom	172
Whatcom County Consolidated Drainage District No. 21	Whatcom	172
Whatcom County Drainage Improvement District No. 15	Whatcom	172
Whatcom County Drainage Improvement District No. 17	Whatcom	172
Whatcom County Drainage Improvement District No. 30	Whatcom	172
Whatcom County Drainage Improvement District No. 5	Whatcom	172
Whatcom County Drainage Improvement District No. 6	Whatcom	172
Whatcom County Drainage Improvement District No. 7	Whatcom	172
Whatcom County Drainage District No. 2	Whatcom	171
Whatcom County Drainage District No. 3	Whatcom	171
Butler Drainage District	Whatcom	170
Whatcom County Drainage Improvement District No. 1	Whatcom	170
Whatcom County Fire Protection District No. 19	Whatcom	68
Whitman County Cemetery District No. 3	Whitman	186
Uniontown Community Development Association	Whitman	34
Yakima County Fire Protection District No. 10	Yakima	184
Roza Irrigation District	Yakima	103
City of Selah	Yakima	64
City of Yakima	Yakima	52

Governments that filed a 2014 report 1-30 days late (103 governments)

Government	County	Days late
Housing Authority of Asotin County	Asotin	3
Benton County Drainage District No. 9	Benton	10
City of Kennewick Economic Development Corporation	Benton	5
City of Wenatchee	Chelan	10
Highland Irrigation District	Clallam	13
Southwest Washington Behavioral Health	Clark	16
Housing Authority of the City of Kalama	Cowlitz	12
Port of Longview Industrial Development Corporation	Cowlitz	2
Port of Kalama	Cowlitz	1
Douglas County Fire Protection District No. 3	Douglas	2
Greater Bar Water District	Douglas	9
Ferry County Emergency Medical Services District No. 1	Ferry	10
Franklin County Fire Protection District No. 2	Franklin	5
Garfield County	Garfield	26
Grant County Fire Protection District No. 11	Grant	2
Royal Water District	Grant	6
Town of Krupp	Grant	27
Island County	Island	5
North Whidbey Park and Recreation District	Island	24
Port of Mabana	Island	2
Whidbey Island Public Hospital District	Island	25
Jefferson County Public Hospital District No. 2	Jefferson	1
Jefferson County Public Hospital No. 1	Jefferson	3
Jefferson County Water District No. 2	Jefferson	7
Central Region EMS and Trauma Care Council	King	4
City of Issaquah	King	2
City of Woodinville	King	5
Enumclaw Transportation Benefit District	King	9
Evergreen Hospital Medical Center	King	25
King County Public Hospital District No. 4	King	4
Seattle Chinatown International District Preservation and Development Authority	King	2
Washington Schools Risk Management Pool	King	6
City of Bremerton	Kitsap	12
Kitsap County Consolidated Housing Authority	Kitsap	4
Kittitas County	Kittitas	12
Kittitas County Fire Protection District No. 8	Kittitas	16
Kittitas County Weed District No. 1	Kittitas	5
Kittitas County Weed District No. 2	Kittitas	9
Kittitas County Weed District No. 3	Kittitas	9
Kittitas County Weed District No. 4	Kittitas	9

Governments that filed a 2014 report 1-30 days late (103 governments), continued

Government	County	Days late
Kittitas County Weed District No. 5	Kittitas	9
Snoqualmie Pass Utility District	Kittitas	3
Dallesport Water District	Klickitat	9
Klickitat County Cemetery District No. 2	Klickitat	1
Klickitat County Emergency Medical Services District No. 1	Klickitat	2
Klickitat County Fire Protection District No. 12	Klickitat	2
Klickitat County Fire Protection District No. 13	Klickitat	5
Klickitat County Fire Protection District No. 4	Klickitat	7
Mount Adams Park & Recreation District No. 2	Klickitat	2
Lewis County Cemetery District No. 2	Lewis	1
Lewis County Water Sewer District No. 4	Lewis	25
Town of Pe Ell	Lewis	13
Lincoln County Fire Protection District No. 1	Lincoln	10
Lincoln County Public Hospital District No. 3	Lincoln	19
Okanogan County	Okanogan	10
Okanogan County Fire Protection District No. 2	Okanogan	5
Okanogan-Douglas District Hospital No. 1	Okanogan	2
North Pacific County Emergency Management Services District No. 1	Pacific	5
Pend Oreille County Fire Protection District No. 6	Pend Oreille	9
Pend Oreille County Fire Protection District No. 8	Pend Oreille	2
Pierce County	Pierce	4
Pierce County Drainage District No. 21	Pierce	1
Pierce County Fire Protection District No. 23	Pierce	9
University Place Transportation Benefit District	Pierce	5
Cape San Juan Water District	San Juan	1
Cattle Point Water District	San Juan	1
Port of Anacortes Industrial Development Corporation	Skagit	5
Skagit County Cemetery District No. 2	Skagit	22
Skamania County Fire Protection District No. 5	Skamania	2
City of Snohomish	Snohomish	3
Everett Housing Authority	Snohomish	6
Snohomish County Public Hospital District No. 3	Snohomish	5
Town of Darrington	Snohomish	3
City of Spokane	Spokane	4
Enduris Washington	Spokane	1
Hutchinson Irrigation District No. 16	Spokane	24
Northeast Public Development Authority	Spokane	24
Spokane County	Spokane	11
Trentwood Irrigation District No. 3	Spokane	18
Stevens County	Stevens	30
Stevens County Rural Library District	Stevens	5

Governments that filed a 2014 report 1-30 days late (103 governments), continued

Government	County	Days late
SE Thurston Fire Authority	Thurston	16
Thurston County Fire Protection District No. 1	Thurston	16
Thurston County Fire Protection District No. 11	Thurston	16
Thurston County Fire Protection District No. 5	Thurston	10
Thurston County Fire Protection District No. 9	Thurston	10
West Region EMS and Trauma Care Council	Thurston	4
Wahkiakum County Consolidated Diking District No. 1	Wahkiakum	2
Wahkiakum County Dike District No. 5	Wahkiakum	8
Columbia Mosquito Control District	Walla Walla	5
Walla Walla County Fire Protection District No. 3	Walla Walla	1
Walla Walla Watershed Management Partnership	Walla Walla	20
Housing Authority of the City of Bellingham	Whatcom	4
Point Roberts Water District No. 4	Whatcom	19
Whatcom County Cemetery District No. 2	Whatcom	3
Whatcom County Housing Authority	Whatcom	4
Whitman County Fire Protection District No. 2	Whitman	5
Whitman County Park and Recreation District No. 3	Whitman	5
Buena Irrigation District	Yakima	27
Housing Authority of the City of Yakima	Yakima	1
Mabton Transportation Benefit District	Yakima	3
Yakima Valley Office of Emergency Management	Yakima	4
Zillah Irrigation District	Yakima	3