

Annual Financial Reports Not Filed
Fiscal Years Ending between 1/1/2005 and 6/30/2009

Late Annual Financial Reports
Fiscal Years Ending between 7/1/2009 and 6/30/2010

Govt. Comm. -18-201
Committee Bill

Entity Type	Total	Total		Total	Delinquent
		Not Filed	With 2 or More Not Filed		
Counties	56	-	-	56	11
Cities and Towns	129	7	2	129	25
Fire Department Relief Associations	95	3	3	95	6
Rural Fire Districts	177	21	13	177	26
Irrigation Districts	54	10	7	54	3
Cemetery Districts	77	11	8	77	12
County Water & Sewer Districts	155	19	15	155	14
Hospital Districts	21	-	-	21	-
Airport Authorities	14	-	-	14	-
Municipal Housing Authorities	11	-	-	11	2
Port Authorities	8	-	-	8	-
Refuse Disposal Districts	5	1	1	5	2
Conservation Districts	57	2	1	57	2
Television Districts	55	8	5	55	8
Urban Transportation Districts	5	-	-	5	-
Special Education Cooperatives	21	-	-	21	-
Other Cooperatives	4	-	-	4	-
Volunteer Fire Departments	84	-	-	84	-
Drainage Districts	19	2	1	19	-
County Weed Control Districts	1	-	-	1	-
County Housing Authorities	1	-	-	1	-
Park and Recreation Districts	10	1	1	10	1
Fire Service Areas	31	5	4	31	5
Multijurisdictional & Other Districts	10	1	-	10	-
Resort Districts	2	-	-	2	-
Regional Water & Wastewater Authorities	4	1	-	4	-
Urban Renewal Agencies & Related Dist.	2	-	-	2	-
Business Improvement Districts	7	-	-	7	-
Parking Commissions	3	-	-	3	-
Total	1,118	92	61	1,118	117
Percent of Total		8%	5%		10%

PROPOSED SENATE LOCAL GOVERNMENT COMMITTEE BILL

A BILL FOR AN ACT ENTITLED "PROVING FOR THE ENFORCEMENT OF THE SINGLE AUDIT ACT OF LOCAL GOVERNMENT UNITS; AMENDING SECTION 2-7-503; PROVIDING AN IMMEDIATE EFFECTIVE DATE; AND PROVIDING AN APPLICABILITY DATE"

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 2-7-503 is amended to read:

2-7-503. Financial reports and audits of local government entities. (1) The governing body or managing or executive officer of a local government entity, other than a school district or associated cooperative, shall ensure that a financial report is made every year. A school district or associated cooperative shall comply with the provisions of 20-9-213. The financial report must cover the preceding fiscal year, be in a form prescribed by the department, and be completed and submitted to the department for review within 6 months of the end of the reporting period. ~~The local government entity shall submit the financial report to the department for review.~~

(2) The department shall prescribe a uniform reporting system for all local government entities subject to financial reporting requirements, other than school districts. The superintendent of public instruction shall prescribe the reporting requirements for school districts.

(3) (a) The governing body or managing or executive officer of each local government entity receiving revenue or financial assistance in the period covered by the financial report in excess of the threshold dollar amount established by the director of the office of management and budget pursuant to 31U.S.C. 7502(a)(3), but regardless of the source of revenue or financial assistance, shall cause an audit to be made at least every 2 years. The audit must cover the entity's preceding 2 fiscal years. The audit must commence within 9 months from the close of the last fiscal year of the audit period. The audit must be completed and submitted to the department for review within 1 year from the close of the last fiscal year covered by the audit.

(b) The governing body or managing or executive officer of a local government entity that does not meet the criteria established in subsection (3)(a) shall at least once every 4 years, if directed by the department, or, in the case of a school district, if directed by the department at the request of the superintendent of public instruction, cause a financial review, as defined by department rule, to be conducted of the financial statements of the entity for the preceding fiscal year.

(4) An audit conducted in accordance with this part is in lieu of any financial or financial and compliance audit of an individual financial assistance program that a local government is required to conduct under any other state or federal law or regulation. If an audit conducted pursuant to this part provides a state agency with the information that it requires to carry out its responsibilities under state or federal law or regulation, the state agency shall rely upon and

use that information to plan and conduct its own audits or reviews in order to avoid a duplication of effort.

(5) In addition to the audits required by this section, the department may at any time conduct or contract for a special audit or review of the affairs of any local government entity referred to in this part. The special audit or review must, to the extent practicable, build upon audits performed pursuant to this part.

(6) The fee for the special audit or review must be a charge based upon the costs incurred by the department in relation to the special audit or review. The audit fee must be paid by the local government entity to the department of revenue and must be deposited in the enterprise fund to the credit of the department.

(7) The department shall by rule establish a fine for not filing audits or reports required by this section in the time-frames required by this section.

(8) If an entity has not filed audits or reports required by this section within 180 days of the dates required in this section, the department shall notify the local government of the fine due to the department and provide public notice of the delinquent report.

(9) The department may waive the requirements in subsections (8) if the local government entity demonstrates that non-compliance with the requirements of this section was due to circumstances beyond the control of the unit of local government.

NEW SECTION. Section 2. Effective date. [This act] is effective on passage and approval.

NEW SECTION. Section 3 Retroactive Applicability date. [This act] is applicable to audits and reports required under 2-7-503 for fiscal year 2010 and thereafter.

Entity #	Entity Name	Orig Report	Calendar Year	Type of District
10101	Beaverhead County	12/31/2010	2010	County
11001	Daniels County	12/31/2010	2010	County
11601	Gallatin County	12/31/2010	2010	County
11701	Garfield County	12/31/2010	2010	County
11801	Glacier County	12/31/2010	2010	County
11901	Golden Valley County	12/31/2010	2010	County
12101	Hill County	12/31/2010	2010	County
12901	McCone County	12/31/2010	2010	County
13001	Meagher County	12/31/2010	2010	County
14201	Richland County	12/31/2010	2010	County
14701	Butte-Silver Bow County	12/31/2010	2010	County
20202	Town of Lodge Grass	12/31/2010	2010	City/Town
20701	Town of Belt	12/31/2010	2010	City/Town
21001	Town of Flaxville	12/31/2010	2010	City/Town
21501	City of Columbia Falls	12/31/2010	2010	City/Town
21801	Town of Browning	12/31/2010	2010	City/Town
21902	Town of Ryegate	12/31/2010	2010	City/Town
22401	City of Polson	12/31/2010	2010	City/Town
22402	City of Ronan	12/31/2010	2010	City/Town
22703	Town of Rexford	12/31/2010	2010	City/Town
23301	Town of Melstone	12/31/2010	2010	City/Town
23603	Town of Saco	12/31/2010	2010	City/Town
23901	City of Deer Lodge	12/31/2010	2010	City/Town
24101	Town of Darby	12/31/2010	2010	City/Town
24102	City of Hamilton	12/31/2010	2010	City/Town
24104	Town of Stevensville	12/31/2010	2010	City/Town
24301	Town of Bainville	12/31/2010	2010	City/Town
24303	Town of Culbertson	12/31/2010	2010	City/Town
24305	City of Poplar	12/31/2010	2010	City/Town
24402	City of Colstrip	12/31/2010	2010	City/Town
24601	Town of Medicine Lake	12/31/2010	2010	City/Town
25101	Town of Kevin	12/31/2010	2010	City/Town
25103	Town of Sunburst	12/31/2010	2010	City/Town
25304	Town of Opheim	12/31/2010	2010	City/Town
25402	Town of Judith Gap	12/31/2010	2010	City/Town
25602	Town of Broadview	12/31/2010	2010	City/Town
41801	Browning Fire Dept Relief Assoc	12/31/2010	2010	Fire Dept Relief Assoc
41802	Cut Bank Fire Dept Relief Assoc	12/31/2010	2010	Fire Dept Relief Assoc
41901	Ryegate Fire Dept Relief Assoc	12/31/2010	2010	Fire Dept Relief Assoc
44301	Bainville Fire Dept Relief Assoc	12/31/2010	2010	Fire Dept Relief Assoc
44304	Poplar Fire Department Relief Assoc	12/31/2010	2010	Fire Dept Relief Assoc
45201	Hysham Fire Dept Relief Association	12/31/2010	2010	Fire Dept Relief Assoc
50502	Clark Fork Rural Fire District # 2	12/31/2010	2010	Rural Fire District
50503	Edgar Rural Fire District # 4	12/31/2010	2010	Rural Fire District
51402	Denton Rural Fire District	12/31/2010	2010	Rural Fire District
51501	Badrock Rural Fire District	12/31/2010	2010	Rural Fire District

51508 Evergreen No 1 Rural Fire District	12/31/2010	2010 Rural Fire District
51510 Hungry Horse Rural Fire District	12/31/2010	2010 Rural Fire District
51615 Hebgen Basin Fire District	12/31/2010	2010 Rural Fire District
52104 Kremlin Rural Fire District	12/31/2010	2010 Rural Fire District
52401 Arlee/Jocko Rural Fire District	12/31/2010	2010 Rural Fire District
52501 Augusta Rural Fire District	12/31/2010	2010 Rural Fire District
52503 Birdseye Rural Fire District	12/31/2010	2010 Rural Fire District
53001 Grassy Mountain Fire District	12/31/2010	2010 Rural Fire District
53002 Castle Valley Meadows Fire District	12/31/2010	2010 Rural Fire District
53104 West End Rural Fire District	12/31/2010	2010 Rural Fire District
53204 Missoula Rural Fire District	12/31/2010	2010 Rural Fire District
53902 Garrison Rural Fire District	10/31/2010	2010 Rural Fire District
53907 Elliston Rural Fire District	12/31/2010	2010 Rural Fire District
54106 Sula Rural Fire District	12/31/2010	2010 Rural Fire District
54107 Three Mile Rural Fire District	12/31/2010	2010 Rural Fire District
54202 Lambert Rural Fire District	12/31/2010	2010 Rural Fire District
54301 Bainville Rural Fire District	12/31/2010	2010 Rural Fire District
54403 West Rosebud Rural Fire District	12/31/2010	2010 Rural Fire District
54508 Thompson Falls Rural Fire District	12/31/2010	2010 Rural Fire District
54603 Plentywood Rural Fire District	12/31/2010	2010 Rural Fire District
54706 Melrose Rural Fire District	12/31/2010	2010 Rural Fire District
55601 Broadview Rural Fire District	12/31/2010	2010 Rural Fire District
60302 Fort Belknap Irrigation District	12/31/2010	2010 Irrigation District
63203 Frenchtown Irrigation District	12/31/2010	2010 Irrigation District
65301 Glasgow Irrigation District	6/30/2010	2010 Irrigation District
70102 Briston Cemetery District	12/31/2010	2010 Cemetery District
70104 Dewey Cemetery District	12/31/2010	2010 Cemetery District
70105 Jackson Cemetery District	12/31/2010	2010 Cemetery District
70202 Big Horn County Cemetery Dist # 2	12/31/2010	2010 Cemetery District
70504 Luther Cemetery District # 7	12/31/2010	2010 Cemetery District
71801 Crown Hill Cemetery District	12/31/2010	2010 Cemetery District
71802 West End Cemetery District	12/31/2010	2010 Cemetery District
72701 Eureka Cemetery District	12/31/2010	2010 Cemetery District
73302 Roundup Cemetery District	12/31/2010	2010 Cemetery District
73603 Grandview Cemetery District	12/31/2010	2010 Cemetery District
74501 Heron-Noxon Cemetery District	12/31/2010	2010 Cemetery District
75101 North Toole County Cemetery Dist	12/31/2010	2010 Cemetery District
100101 Beaverhead-Jackson Water & Sewer	12/31/2010	2010 Water/Sewer District
100705 Stockett Water & Sewer District	6/30/2010	2010 Water/Sewer District
100708 Simms County Sewer District	12/31/2010	2010 Water/Sewer District
101506 Whitefish County Water & Sewer Dist	12/31/2010	2010 Water/Sewer District
101512 Big Mountain Sewer District	12/31/2010	2010 Water/Sewer District
101608 Four Corners Water & Sewer District	12/31/2010	2010 Water/Sewer District
102401 Pablo/Lake Cnty Water & Sewer Dist	12/31/2010	2010 Water/Sewer District
102503 Lincoln Lewis & Clark Sewer Dist	12/31/2010	2010 Water/Sewer District
102702 S Libby Flats Water & Sewer Dist	12/31/2010	2010 Water/Sewer District
103001 Martinsdale Water and Sewer District	12/31/2010	2010 Water/Sewer District

103203 Lorraine South County Water Dist	12/31/2010	2010 Water/Sewer District
104201 Lambert County Sewer & Water District	6/30/2010	2010 Water/Sewer District
104402 Rosebud Sewer District	12/31/2010	2010 Water/Sewer District
104603 Reserve Water & Sewer District	12/31/2010	2010 Water/Sewer District
132401 Ronan Housing Authority	12/31/2010	2010 Housing Authority
134701 Public Housing Authority of Butte	12/31/2010	2010 Housing Authority
152101 Unified Disposal District	12/31/2010	2010 Refuse Disposal District
154501 Dixon Refuse Disposal District	12/31/2010	2010 Refuse Disposal District
162702 Libby Area Conservancy District	12/31/2010	2010 Conservation District
164601 Sheridan County Conservation Dist	12/31/2010	2010 Conservation District
170301 Big Flat Tv District	12/31/2010	2010 Tv District
172201 Basin Tv District	12/31/2010	2010 Tv District
172701 Lake Creek Tv District	12/31/2010	2010 Tv District
172702 Troy Tv District	12/31/2010	2010 Tv District
173001 Checkerboard Tv District	12/31/2010	2010 Tv District
173003 Meagher County Public Tv District	12/31/2010	2010 Tv District
173004 Martinsdale TV District	12/31/2010	2010 Tv District
274501 Trout Creek Park District	12/31/2010	2010 Park District
280702 Gore Hill Fire Service Area	12/31/2010	2010 Fire Service Area
280706 Stockett Fire Service Area	12/31/2010	2010 Fire Service Area
280708 Vaughn Fire Service Area	12/31/2010	2010 Fire Service Area
282505 York Fire Service Area	12/31/2010	2010 Fire Service Area
283001 Martinsdale Fire Service Area	12/31/2010	2010 Fire Service Area
174101 Sula TV District	2/28/2011	2011 Tv District

Local Government Reports Not Filed - 2005 Through 2010

As of 3/15/2011

Entity #	Entity Name	Orig Report	Calendar Year	Type of District
70202	Big Horn County Cemetery Dist # 2	12/31/2005	2005	Cemetery District
70202	Big Horn County Cemetery Dist # 2	12/31/2006	2006	Cemetery District
70202	Big Horn County Cemetery Dist # 2	12/31/2007	2007	Cemetery District
71801	Crown Hill Cemetery District	12/31/2007	2007	Cemetery District
71801	Crown Hill Cemetery District	12/31/2009	2009	Cemetery District
72001	Drummond Cemetery District # 2	12/31/2005	2005	Cemetery District
72001	Drummond Cemetery District # 2	12/31/2006	2006	Cemetery District
72001	Drummond Cemetery District # 2	12/31/2007	2007	Cemetery District
72701	Eureka Cemetery District	12/31/2005	2005	Cemetery District
72701	Eureka Cemetery District	12/31/2006	2006	Cemetery District
72701	Eureka Cemetery District	12/31/2007	2007	Cemetery District
72701	Eureka Cemetery District	12/31/2008	2008	Cemetery District
72701	Eureka Cemetery District	12/31/2009	2009	Cemetery District
72702	Fortine Cemetery District	12/31/2005	2005	Cemetery District
72702	Fortine Cemetery District	12/31/2006	2006	Cemetery District
74501	Heron-Noxon Cemetery District	12/31/2005	2005	Cemetery District
74501	Heron-Noxon Cemetery District	12/31/2008	2008	Cemetery District
74501	Heron-Noxon Cemetery District	12/31/2009	2009	Cemetery District
72402	Lakeview Cemetery District	12/31/2005	2005	Cemetery District
70504	Luther Cemetery District # 7	12/31/2009	2009	Cemetery District
75101	North Toole County Cemetery Dist	12/31/2006	2006	Cemetery District
75101	North Toole County Cemetery Dist	12/31/2007	2007	Cemetery District
75101	North Toole County Cemetery Dist	12/31/2008	2008	Cemetery District
75101	North Toole County Cemetery Dist	12/31/2009	2009	Cemetery District
74601	Outlook Cemetery District	12/31/2006	2006	Cemetery District
74601	Outlook Cemetery District	12/31/2008	2008	Cemetery District
71802	West End Cemetery District	12/31/2007	2007	Cemetery District
22704	City of Troy	12/31/2006	2006	City/Town
20701	Town of Belt	12/31/2009	2009	City/Town
25602	Town of Broadview	12/31/2009	2009	City/Town
20202	Town of Lodge Grass	12/31/2005	2005	City/Town
20202	Town of Lodge Grass	12/31/2006	2006	City/Town
20202	Town of Lodge Grass	12/31/2007	2007	City/Town
20202	Town of Lodge Grass	12/31/2008	2008	City/Town
20202	Town of Lodge Grass	12/31/2009	2009	City/Town
22703	Town of Rexford	12/31/2007	2007	City/Town
23603	Town of Saco	12/31/2008	2008	City/Town
23603	Town of Saco	12/31/2009	2009	City/Town
24702	Town of Walkerville	12/31/2005	2005	City/Town
162702	Libby Area Conservancy District	12/31/2006	2006	Conservation District
162702	Libby Area Conservancy District	12/31/2007	2007	Conservation District
162702	Libby Area Conservancy District	12/31/2008	2008	Conservation District
162702	Libby Area Conservancy District	12/31/2009	2009	Conservation District
165001	Teton Conservation District	12/31/2005	2005	Conservation District
231601	Madison Dyke & Drain District	12/31/2005	2005	Dike & Drain District
235604	Birely Drainage District	11/30/2005	2005	Drainage District
235604	Birely Drainage District	11/30/2006	2006	Drainage District
235604	Birely Drainage District	11/30/2007	2007	Drainage District
230201	Two Leggins Drainage District	11/30/2005	2005	Drainage District
230201	Two Leggins Drainage District	11/30/2006	2006	Drainage District
44301	Bainville Fire Dept Relief Assoc	12/31/2007	2007	Fire Dept Relief Assoc
44301	Bainville Fire Dept Relief Assoc	12/31/2008	2008	Fire Dept Relief Assoc
44301	Bainville Fire Dept Relief Assoc	12/31/2009	2009	Fire Dept Relief Assoc
44304	Poplar Fire Department Relief Assoc	12/31/2007	2007	Fire Dept Relief Assoc

Local Government Reports Not Filed - 2005 Through 2010

As of 3/15/2011

Entity #	Entity Name	Orig Report	Calendar Year	Type of District
44304	Poplar Fire Department Relief Assoc	12/31/2008	2008	Fire Dept Relief Assoc
44304	Poplar Fire Department Relief Assoc	12/31/2009	2009	Fire Dept Relief Assoc
44503	Thompson Falls Fire Department Relief Association	12/31/2007	2007	Fire Dept Relief Assoc
44503	Thompson Falls Fire Department Relief Association	12/31/2008	2008	Fire Dept Relief Assoc
280702	Gore Hill Fire Service Area	6/30/2007	2007	Fire Service Area
280702	Gore Hill Fire Service Area	6/30/2008	2008	Fire Service Area
280702	Gore Hill Fire Service Area	6/30/2009	2009	Fire Service Area
280702	Gore Hill Fire Service Area	12/31/2009	2009	Fire Service Area
280704	Sand Coulee Fire Service Area	12/31/2008	2008	Fire Service Area
280706	Stockett Fire Service Area	12/31/2005	2005	Fire Service Area
280706	Stockett Fire Service Area	12/31/2006	2006	Fire Service Area
280706	Stockett Fire Service Area	12/31/2007	2007	Fire Service Area
280706	Stockett Fire Service Area	12/31/2008	2008	Fire Service Area
280706	Stockett Fire Service Area	12/31/2009	2009	Fire Service Area
280708	Vaughn Fire Service Area	12/31/2005	2005	Fire Service Area
280708	Vaughn Fire Service Area	12/31/2008	2008	Fire Service Area
280708	Vaughn Fire Service Area	12/31/2009	2009	Fire Service Area
282505	York Fire Service Area	12/31/2007	2007	Fire Service Area
282505	York Fire Service Area	12/31/2008	2008	Fire Service Area
282505	York Fire Service Area	12/31/2009	2009	Fire Service Area
60301	Alfalfa Irrigation District	12/31/2005	2005	Irrigation District
60301	Alfalfa Irrigation District	12/31/2006	2006	Irrigation District
60307	Chinook Division Irrigation Assoc	12/31/2005	2005	Irrigation District
60307	Chinook Division Irrigation Assoc	12/31/2006	2006	Irrigation District
63601	Dodson Irrigation District	6/30/2006	2006	Irrigation District
63601	Dodson Irrigation District	6/30/2007	2007	Irrigation District
63601	Dodson Irrigation District	6/30/2008	2008	Irrigation District
63601	Dodson Irrigation District	6/30/2009	2009	Irrigation District
60302	Fort Belknap Irrigation District	12/31/2006	2006	Irrigation District
60302	Fort Belknap Irrigation District	12/31/2007	2007	Irrigation District
60302	Fort Belknap Irrigation District	12/31/2008	2008	Irrigation District
60302	Fort Belknap Irrigation District	12/31/2009	2009	Irrigation District
63203	Frenchtown Irrigation District	12/31/2005	2005	Irrigation District
63203	Frenchtown Irrigation District	12/31/2006	2006	Irrigation District
63203	Frenchtown Irrigation District	12/31/2007	2007	Irrigation District
63203	Frenchtown Irrigation District	12/31/2008	2008	Irrigation District
63203	Frenchtown Irrigation District	12/31/2009	2009	Irrigation District
65301	Glasgow Irrigation District	6/30/2007	2007	Irrigation District
65301	Glasgow Irrigation District	6/30/2008	2008	Irrigation District
65301	Glasgow Irrigation District	6/30/2009	2009	Irrigation District
64107	Mill Creek Irrigation District	6/30/2007	2007	Irrigation District
60305	Paradise Valley Irrigation District	12/31/2005	2005	Irrigation District
60305	Paradise Valley Irrigation District	12/31/2006	2006	Irrigation District
64108	Sunset Irrigation District	6/30/2006	2006	Irrigation District
304102	Darby Community Library District	12/31/2009	2009	Library District
274101	Ravalli Cnty Park Dist - Lone Rock	12/31/2005	2005	Park District
274501	Trout Creek Park District	12/31/2008	2008	Park District
154501	Dixon Refuse Disposal District	12/31/2005	2005	Refuse Disposal District
154501	Dixon Refuse Disposal District	12/31/2006	2006	Refuse Disposal District
154501	Dixon Refuse Disposal District	12/31/2007	2007	Refuse Disposal District
154501	Dixon Refuse Disposal District	12/31/2008	2008	Refuse Disposal District
154501	Dixon Refuse Disposal District	12/31/2009	2009	Refuse Disposal District
322301	Central Montana Regional Water	12/31/2008	2008	Regional Water District
52501	Augusta Rural Fire District	12/31/2006	2006	Rural Fire District

Local Government Reports Not Filed - 2005 Through 2010

As of 3/15/2011

Entity #	Entity Name	Orig Report	Calendar Year	Type of District
52501	Augusta Rural Fire District	12/31/2009	2009	Rural Fire District
54301	Bainville Rural Fire District	12/31/2007	2007	Rural Fire District
54301	Bainville Rural Fire District	12/31/2008	2008	Rural Fire District
54301	Bainville Rural Fire District	12/31/2009	2009	Rural Fire District
52201	Basin Rural Fire District	12/31/2005	2005	Rural Fire District
52503	Birdseye Rural Fire District	12/31/2006	2006	Rural Fire District
52503	Birdseye Rural Fire District	12/31/2007	2007	Rural Fire District
52503	Birdseye Rural Fire District	12/31/2008	2008	Rural Fire District
52503	Birdseye Rural Fire District	12/31/2009	2009	Rural Fire District
50502	Clark Fork Rural Fire District # 2	12/31/2009	2009	Rural Fire District
53201	Clinton Rural Fire District	12/31/2005	2005	Rural Fire District
53201	Clinton Rural Fire District	12/31/2006	2006	Rural Fire District
53201	Clinton Rural Fire District	12/31/2007	2007	Rural Fire District
53201	Clinton Rural Fire District	12/31/2008	2008	Rural Fire District
53201	Clinton Rural Fire District	12/31/2009	2009	Rural Fire District
51507	Creston Rural Fire District	12/31/2005	2005	Rural Fire District
51507	Creston Rural Fire District	12/31/2007	2007	Rural Fire District
51507	Creston Rural Fire District	12/31/2008	2008	Rural Fire District
51402	Denton Rural Fire District	12/31/2005	2005	Rural Fire District
51402	Denton Rural Fire District	12/31/2006	2006	Rural Fire District
51402	Denton Rural Fire District	12/31/2009	2009	Rural Fire District
53902	Garrison Rural Fire District	10/31/2005	2005	Rural Fire District
53902	Garrison Rural Fire District	10/31/2006	2006	Rural Fire District
53902	Garrison Rural Fire District	10/31/2007	2007	Rural Fire District
53902	Garrison Rural Fire District	10/31/2008	2008	Rural Fire District
53902	Garrison Rural Fire District	10/31/2009	2009	Rural Fire District
51615	Hebgen Basin Fire District	12/31/2009	2009	Rural Fire District
54202	Lambert Rural Fire District	12/31/2006	2006	Rural Fire District
54202	Lambert Rural Fire District	12/31/2007	2007	Rural Fire District
54202	Lambert Rural Fire District	12/31/2008	2008	Rural Fire District
54202	Lambert Rural Fire District	12/31/2009	2009	Rural Fire District
51202	Lost Creek Antelope Rural Fire Dist	12/31/2006	2006	Rural Fire District
51511	Marion Rural Fire District	12/31/2008	2008	Rural Fire District
54706	Melrose Rural Fire District	12/31/2007	2007	Rural Fire District
52205	Montana City Rural Fire District	12/31/2005	2005	Rural Fire District
51002	Peerless Rural Fire District	12/31/2006	2006	Rural Fire District
51002	Peerless Rural Fire District	12/31/2007	2007	Rural Fire District
51002	Peerless Rural Fire District	12/31/2008	2008	Rural Fire District
52304	Stanford Rural Fire District	12/31/2005	2005	Rural Fire District
52304	Stanford Rural Fire District	12/31/2006	2006	Rural Fire District
54106	Sula Rural Fire District	12/31/2005	2005	Rural Fire District
54106	Sula Rural Fire District	12/31/2006	2006	Rural Fire District
54106	Sula Rural Fire District	12/31/2007	2007	Rural Fire District
54106	Sula Rural Fire District	12/31/2008	2008	Rural Fire District
54106	Sula Rural Fire District	12/31/2009	2009	Rural Fire District
53104	West End Rural Fire District	12/31/2007	2007	Rural Fire District
53104	West End Rural Fire District	12/31/2008	2008	Rural Fire District
53104	West End Rural Fire District	12/31/2009	2009	Rural Fire District
54403	West Rosebud Rural Fire District	12/31/2005	2005	Rural Fire District
54403	West Rosebud Rural Fire District	12/31/2006	2006	Rural Fire District
54403	West Rosebud Rural Fire District	12/31/2007	2007	Rural Fire District
54403	West Rosebud Rural Fire District	12/31/2009	2009	Rural Fire District
52109	Wild Horse Rural Fire District	12/31/2008	2008	Rural Fire District
172201	Basin Tv District	12/31/2006	2006	Tv District

Local Government Reports Not Filed - 2005 Through 2010

As of 3/15/2011

Entity #	Entity Name	Orig Report	Calendar Year	Type of District
172201	Basin Tv District	12/31/2007	2007	Tv District
172201	Basin Tv District	12/31/2008	2008	Tv District
172201	Basin Tv District	12/31/2009	2009	Tv District
170301	Big Flat Tv District	12/31/2009	2009	Tv District
172701	Lake Creek Tv District	12/31/2006	2006	Tv District
172701	Lake Creek Tv District	12/31/2007	2007	Tv District
172701	Lake Creek Tv District	12/31/2008	2008	Tv District
172701	Lake Creek Tv District	12/31/2009	2009	Tv District
174502	Plains-Paradise Tv District	12/31/2005	2005	Tv District
174502	Plains-Paradise Tv District	12/31/2006	2006	Tv District
173101	St Regis Tv District	12/31/2005	2005	Tv District
174101	Sula TV District	2/28/2006	2006	Tv District
174101	Sula TV District	2/28/2007	2007	Tv District
174101	Sula TV District	2/29/2008	2008	Tv District
174101	Sula TV District	2/28/2009	2009	Tv District
174101	Sula TV District	2/28/2010	2009	Tv District
172702	Troy Tv District	12/31/2006	2006	Tv District
172702	Troy Tv District	12/31/2007	2007	Tv District
172702	Troy Tv District	12/31/2008	2008	Tv District
172702	Troy Tv District	12/31/2009	2009	Tv District
171601	West Yellowstone Tv District	12/31/2007	2007	Tv District
101610	4 Dot Meadows County Sewer District	12/31/2007	2007	Water/Sewer District
101610	4 Dot Meadows County Sewer District	12/31/2008	2008	Water/Sewer District
101802	E Glacier Cnty Water & Sewer Dist	6/30/2008	2008	Water/Sewer District
101802	E Glacier Cnty Water & Sewer Dist	6/30/2009	2009	Water/Sewer District
101517	Essex Water & Sewer District	12/31/2006	2006	Water/Sewer District
101517	Essex Water & Sewer District	12/31/2007	2007	Water/Sewer District
101608	Four Corners Water & Sewer District	10/1/2007	2007	Water/Sewer District
101608	Four Corners Water & Sewer District	10/1/2007	2007	Water/Sewer District
100710	Gore Hill Water District	12/31/2005	2005	Water/Sewer District
100710	Gore Hill Water District	12/31/2006	2006	Water/Sewer District
101522	Happy Valley Water District B	12/31/2005	2005	Water/Sewer District
104201	Lambert County Sewer & Water District	6/30/2006	2006	Water/Sewer District
104201	Lambert County Sewer & Water District	6/30/2007	2007	Water/Sewer District
104201	Lambert County Sewer & Water District	6/30/2008	2008	Water/Sewer District
104201	Lambert County Sewer & Water District	6/30/2009	2009	Water/Sewer District
102503	Lincoln Lewis & Clark Sewer Dist	12/31/2009	2009	Water/Sewer District
103203	Lorraine South County Water Dist	12/31/2005	2005	Water/Sewer District
103203	Lorraine South County Water Dist	12/31/2006	2006	Water/Sewer District
103203	Lorraine South County Water Dist	12/31/2007	2007	Water/Sewer District
103203	Lorraine South County Water Dist	12/31/2008	2008	Water/Sewer District
103203	Lorraine South County Water Dist	12/31/2009	2009	Water/Sewer District
103001	Martinsdale Water and Sewer District	12/31/2009	2009	Water/Sewer District
104203	Meadow Village Cnty Water District	6/30/2006	2006	Water/Sewer District
104203	Meadow Village Cnty Water District	6/30/2007	2007	Water/Sewer District
103102	Mineral County Saltese Water and Sewer District	6/30/2007	2007	Water/Sewer District
103102	Mineral County Saltese Water and Sewer District	6/30/2009	2009	Water/Sewer District
104402	Rosebud Sewer District	12/31/2005	2005	Water/Sewer District
104402	Rosebud Sewer District	12/31/2006	2006	Water/Sewer District
104402	Rosebud Sewer District	12/31/2007	2007	Water/Sewer District
102702	S Libby Flats Water & Sewer Dist	12/31/2006	2006	Water/Sewer District
102702	S Libby Flats Water & Sewer Dist	12/31/2007	2007	Water/Sewer District
102702	S Libby Flats Water & Sewer Dist	12/31/2008	2008	Water/Sewer District
102702	S Libby Flats Water & Sewer Dist	12/31/2009	2009	Water/Sewer District

Local Government Reports Not Filed - 2005 Through 2010

As of 3/15/2011

Entity #	Entity Name	Orig Report	Calendar Year	Type of District
102106	Sage Creek Water District	6/30/2006	2006	Water/Sewer District
102106	Sage Creek Water District	6/30/2007	2007	Water/Sewer District
100705	Stockett Water & Sewer District	6/30/2006	2006	Water/Sewer District
100705	Stockett Water & Sewer District	6/30/2007	2007	Water/Sewer District
100705	Stockett Water & Sewer District	6/30/2008	2008	Water/Sewer District
100705	Stockett Water & Sewer District	6/30/2009	2009	Water/Sewer District
104103	Tin Cup Water And Sewer District	12/31/2005	2005	Water/Sewer District
104103	Tin Cup Water And Sewer District	12/31/2006	2006	Water/Sewer District
101506	Whitefish County Water & Sewer Dist	12/31/2005	2005	Water/Sewer District
101506	Whitefish County Water & Sewer Dist	12/31/2006	2006	Water/Sewer District
101506	Whitefish County Water & Sewer Dist	12/31/2007	2007	Water/Sewer District
101506	Whitefish County Water & Sewer Dist	12/31/2009	2009	Water/Sewer District
101606	Willow Creek Sewer District #306	6/30/2007	2007	Water/Sewer District

Local Government Reports Late - 2010

As of 3/15/2011

Entity #	Entity Name	Orig Report Calendar Year	Type of District
10101	Beaverhead County	12/31/2010	2010 County
11001	Daniels County	12/31/2010	2010 County
11601	Gallatin County	12/31/2010	2010 County
11701	Garfield County	12/31/2010	2010 County
11801	Glacier County	12/31/2010	2010 County
11901	Golden Valley County	12/31/2010	2010 County
12101	Hill County	12/31/2010	2010 County
12901	McCone County	12/31/2010	2010 County
13001	Meagher County	12/31/2010	2010 County
14201	Richland County	12/31/2010	2010 County
14701	Butte-Silver Bow County	12/31/2010	2010 County
20202	Town of Lodge Grass	12/31/2010	2010 City/Town
20701	Town of Belt	12/31/2010	2010 City/Town
21001	Town of Flaxville	12/31/2010	2010 City/Town
21501	City of Columbia Falls	12/31/2010	2010 City/Town
21801	Town of Browning	12/31/2010	2010 City/Town
21902	Town of Ryegate	12/31/2010	2010 City/Town
22401	City of Polson	12/31/2010	2010 City/Town
22402	City of Ronan	12/31/2010	2010 City/Town
22703	Town of Rexford	12/31/2010	2010 City/Town
23301	Town of Melstone	12/31/2010	2010 City/Town
23603	Town of Saco	12/31/2010	2010 City/Town
23901	City of Deer Lodge	12/31/2010	2010 City/Town
24101	Town of Darby	12/31/2010	2010 City/Town
24102	City of Hamilton	12/31/2010	2010 City/Town
24104	Town of Stevensville	12/31/2010	2010 City/Town
24301	Town of Bainville	12/31/2010	2010 City/Town
24303	Town of Culbertson	12/31/2010	2010 City/Town
24305	City of Poplar	12/31/2010	2010 City/Town
24402	City of Colstrip	12/31/2010	2010 City/Town
24601	Town of Medicine Lake	12/31/2010	2010 City/Town
25101	Town of Kevin	12/31/2010	2010 City/Town
25103	Town of Sunburst	12/31/2010	2010 City/Town
25304	Town of Opheim	12/31/2010	2010 City/Town
25402	Town of Judith Gap	12/31/2010	2010 City/Town
25602	Town of Broadview	12/31/2010	2010 City/Town
41801	Browning Fire Dept Relief Assoc	12/31/2010	2010 Fire Dept Relief Assoc
41802	Cut Bank Fire Dept Relief Assoc	12/31/2010	2010 Fire Dept Relief Assoc
41901	Ryegate Fire Dept Relief Assoc	12/31/2010	2010 Fire Dept Relief Assoc
44301	Bainville Fire Dept Relief Assoc	12/31/2010	2010 Fire Dept Relief Assoc
44304	Poplar Fire Department Relief Assoc	12/31/2010	2010 Fire Dept Relief Assoc
45201	Hysham Fire Dept Relief Association	12/31/2010	2010 Fire Dept Relief Assoc
50502	Clark Fork Rural Fire District # 2	12/31/2010	2010 Rural Fire District
50503	Edgar Rural Fire District # 4	12/31/2010	2010 Rural Fire District
51402	Denton Rural Fire District	12/31/2010	2010 Rural Fire District

Local Government Reports Late - 2010

As of 3/15/2011

Entity #	Entity Name	Orig Report	Calendar Year	Type of District
51501	Badrock Rural Fire District	12/31/2010	2010	Rural Fire District
51508	Evergreen No 1 Rural Fire District	12/31/2010	2010	Rural Fire District
51510	Hungry Horse Rural Fire District	12/31/2010	2010	Rural Fire District
51615	Hebgen Basin Fire District	12/31/2010	2010	Rural Fire District
52104	Kremlin Rural Fire District	12/31/2010	2010	Rural Fire District
52401	Arlee/Jocko Rural Fire District	12/31/2010	2010	Rural Fire District
52501	Augusta Rural Fire District	12/31/2010	2010	Rural Fire District
52503	Birdseye Rural Fire District	12/31/2010	2010	Rural Fire District
53001	Grassy Mountain Fire District	12/31/2010	2010	Rural Fire District
53002	Castle Valley Meadows Fire District	12/31/2010	2010	Rural Fire District
53104	West End Rural Fire District	12/31/2010	2010	Rural Fire District
53204	Missoula Rural Fire District	12/31/2010	2010	Rural Fire District
53902	Garrison Rural Fire District	10/31/2010	2010	Rural Fire District
53907	Elliston Rural Fire District	12/31/2010	2010	Rural Fire District
54106	Sula Rural Fire District	12/31/2010	2010	Rural Fire District
54107	Three Mile Rural Fire District	12/31/2010	2010	Rural Fire District
54202	Lambert Rural Fire District	12/31/2010	2010	Rural Fire District
54301	Bainville Rural Fire District	12/31/2010	2010	Rural Fire District
54403	West Rosebud Rural Fire District	12/31/2010	2010	Rural Fire District
54508	Thompson Falls Rural Fire District	12/31/2010	2010	Rural Fire District
54603	Plentywood Rural Fire District	12/31/2010	2010	Rural Fire District
54706	Melrose Rural Fire District	12/31/2010	2010	Rural Fire District
55601	Broadview Rural Fire District	12/31/2010	2010	Rural Fire District
60302	Fort Belknap Irrigation District	12/31/2010	2010	Irrigation District
63203	Frenchtown Irrigation District	12/31/2010	2010	Irrigation District
65301	Glasgow Irrigation District	6/30/2010	2010	Irrigation District
70102	Briston Cemetery District	12/31/2010	2010	Cemetery District
70104	Dewey Cemetery District	12/31/2010	2010	Cemetery District
70105	Jackson Cemetery District	12/31/2010	2010	Cemetery District
70202	Big Horn County Cemetery Dist # 2	12/31/2010	2010	Cemetery District
70504	Luther Cemetery District # 7	12/31/2010	2010	Cemetery District
71801	Crown Hill Cemetery District	12/31/2010	2010	Cemetery District
71802	West End Cemetery District	12/31/2010	2010	Cemetery District
72701	Eureka Cemetery District	12/31/2010	2010	Cemetery District
73302	Roundup Cemetery District	12/31/2010	2010	Cemetery District
73603	Grandview Cemetery District	12/31/2010	2010	Cemetery District
74501	Heron-Noxon Cemetery District	12/31/2010	2010	Cemetery District
75101	North Toole County Cemetery Dist	12/31/2010	2010	Cemetery District
100101	Beaverhead-Jackson Water & Sewer	12/31/2010	2010	Water/Sewer District
100705	Stockett Water & Sewer District	6/30/2010	2010	Water/Sewer District
100708	Simms County Sewer District	12/31/2010	2010	Water/Sewer District
101506	Whitefish County Water & Sewer Dist	12/31/2010	2010	Water/Sewer District
101512	Big Mountain Sewer District	12/31/2010	2010	Water/Sewer District
101608	Four Corners Water & Sewer District	12/31/2010	2010	Water/Sewer District
102401	Pablo/Lake Cnty Water & Sewer Dist	12/31/2010	2010	Water/Sewer District

Local Government Reports Late - 2010

As of 3/15/2011

Entity #	Entity Name	Orig Report	Calendar Year	Type of District
102503	Lincoln Lewis & Clark Sewer Dist	12/31/2010	2010	Water/Sewer District
102702	S Libby Flats Water & Sewer Dist	12/31/2010	2010	Water/Sewer District
103001	Martinsdale Water and Sewer District	12/31/2010	2010	Water/Sewer District
103203	Lorraine South County Water Dist	12/31/2010	2010	Water/Sewer District
104201	Lambert County Sewer & Water District	6/30/2010	2010	Water/Sewer District
104402	Rosebud Sewer District	12/31/2010	2010	Water/Sewer District
104603	Reserve Water & Sewer District	12/31/2010	2010	Water/Sewer District
132401	Ronan Housing Authority	12/31/2010	2010	Housing Authority
134701	Public Housing Authority of Butte	12/31/2010	2010	Housing Authority
152101	Unified Disposal District	12/31/2010	2010	Refuse Disposal District
154501	Dixon Refuse Disposal District	12/31/2010	2010	Refuse Disposal District
162702	Libby Area Conservancy District	12/31/2010	2010	Conservation District
164601	Sheridan County Conservation Dist	12/31/2010	2010	Conservation District
170301	Big Flat Tv District	12/31/2010	2010	Tv District
172201	Basin Tv District	12/31/2010	2010	Tv District
172701	Lake Creek Tv District	12/31/2010	2010	Tv District
172702	Troy Tv District	12/31/2010	2010	Tv District
173001	Checkerboard Tv District	12/31/2010	2010	Tv District
173003	Meagher County Public Tv District	12/31/2010	2010	Tv District
173004	Martinsdale TV District	12/31/2010	2010	Tv District
274501	Trout Creek Park District	12/31/2010	2010	Park District
280702	Gore Hill Fire Service Area	12/31/2010	2010	Fire Service Area
280706	Stockett Fire Service Area	12/31/2010	2010	Fire Service Area
280708	Vaughn Fire Service Area	12/31/2010	2010	Fire Service Area
282505	York Fire Service Area	12/31/2010	2010	Fire Service Area
283001	Martinsdale Fire Service Area	12/31/2010	2010	Fire Service Area
174101	Sula TV District	2/28/2011	2011	Tv District