

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ackley	1,589	\$2,521,197	\$3,054,238	No	Yes		X		\$250	
Ackworth	83	\$44,224	\$39,657	No	No			X		\$100
Adair	781	\$3,431,819	\$5,414,728	No	Yes		X		\$425	
Adel	3,682	\$5,331,514	\$5,688,309	Yes	-	X				
Afton	845	\$2,077,564	\$1,416,093	No	Yes		X		\$175	
Agency	638	\$565,440	\$515,340	No	No			X		\$900
Ainsworth	567	\$492,077	\$399,022	No	No			X		\$900
Akron	1,486	\$6,270,091	\$6,264,387	No	Yes		X		\$425	
Albert City	699	\$934,200	\$3,529,310	No	No			X		\$1,200
Albia	3,766	\$5,909,214	\$5,394,382	Yes	-	X				
Albion	505	\$502,686	\$404,516	No	No			X		\$900
Alburnett	673	\$598,630	\$950,277	No	No			X		\$1,200
Alden	787	\$1,017,787	\$977,711	No	No			X		\$1,200
Alexander	175	\$97,149	\$94,774	No	No			X		\$475
Algona	5,560	\$11,604,522	\$13,873,329	Yes	-	X				
Alleman	432	\$295,809	\$266,881	No	No			X		\$475
Allerton	501	\$515,627	\$555,765	No	No			X		\$900
Allison	1,029	\$2,451,615	\$4,443,056	No	Yes		X		\$250	
Alta	1,883	\$1,799,642	\$2,031,784	No	Yes		X		\$175	

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Alta Vista	266	\$420,203	\$443,085	No	No			X		\$900
Alton	1,216	\$4,208,039	\$5,498,845	No	Yes		X		\$425	
Altoona	14,541	\$38,853,244	\$98,332,737	Yes	-	X				
Alvord	196	\$173,925	\$177,400	No	No			X		\$475
Ames	58,965	\$358,200,812	\$356,893,696	Yes	-	X				
Anamosa	5,533	\$12,769,883	\$12,322,840	Yes	-	X				
Andover	103	\$131,211	\$136,236	No	No			X		\$475
Andrew	434	\$386,155	\$414,310	No	No			X		\$900
Anita	972	\$4,336,296	\$4,146,649	No	Yes		X		\$250	
Ankeny	45,582	\$99,277,298	\$124,925,453	Yes	-	X				
Anthon	565	\$1,360,500	\$1,484,400	No	Yes		X		\$175	
Aplington	1,128	\$2,996,182	\$1,993,673	No	Yes		X		\$175	
Arcadia	484	\$520,110	\$461,760	No	No			X		\$900
Archer	131	\$74,200	\$73,651	No	No			X		\$475
Aredale	74	\$51,710	\$49,164	No	No			X		\$100
Arion	108	\$29,391	\$37,799	No	No			X		\$100
Arispe	100	\$29,900	\$31,700	No	No			X		\$100
Arlington	429	\$614,794	\$600,645	No	No			X		\$1,200
Armstrong	926	\$856,850	\$855,257	No	No			X		\$1,200

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Arnolds Park	1,126	\$4,233,397	\$4,621,091	No	Yes		X		\$250	
Arthur	206	\$237,933	\$281,122	No	No			X		\$475
Asbury	4,170	\$14,118,931	\$14,853,809	Yes	-	X				
Ashton	458	\$598,221	\$597,957	No	No			X		\$900
Aspinwall	40	\$21,100	\$21,000	No	No			X		\$100
Atalissa	311	\$224,250	\$243,656	No	No			X		\$475
Atkins	1,670	\$7,395,445	\$2,038,012	No	Yes		X		\$175	
Atlantic	7,112	\$12,230,032	\$10,501,645	Yes	-	X				
Auburn	322	\$539,878	\$591,848	No	No			X		\$900
Audubon	2,176	\$11,000,675	\$10,298,602	Yes	-	X				
Aurelia	1,036	\$965,512	\$1,040,875	No	No			X		\$1,200
Aurora	185	\$152,971	\$159,679	No	No			X		\$475
Avoca	1,506	\$4,152,879	\$6,350,418	No	Yes		X		\$425	
Ayrshire	143	\$60,352	\$57,927	No	No			X		\$475
Badger	561	\$612,196	\$559,152	No	No			X		\$900
Bagley	303	\$194,903	\$195,604	No	No			X		\$475
Baldwin	109	\$88,592	\$90,540	No	No			X		\$475
Balltown	68	\$43,700	\$44,400	No	No			X		\$100
Bancroft	732	\$1,305,125	\$2,050,291	No	Yes		X		\$175	

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Bankston	25	\$10,800	\$10,600	No	No			X		\$100
Barnes City	176	\$329,118	\$235,800	No	No			X		\$475
Barnum	191	\$144,187	\$165,937	No	No			X		\$475
Bassett	66	\$33,535	\$33,460	No	No			X		\$100
Batavia	499	\$305,750	\$344,800	No	No			X		\$900
Battle Creek	713	\$767,469	\$1,321,315	No	No			X		\$1,200
Baxter	1,101	\$1,473,431	\$1,270,017	No	Yes		X		\$175	
Bayard	471	\$562,807	\$598,618	No	No			X		\$900
Beacon	494	\$115,870	\$118,292	No	No			X		\$475
Beaconsfield	15	\$5,923	\$6,213	No	No			X		\$100
Beaman	191	\$281,570	\$316,848	No	No			X		\$900
Beaver	48	\$9,711	\$14,495	No	No			X		\$100
Bedford	1,440	\$2,927,354	\$2,956,985	No	Yes		X		\$175	
Belle Plaine	2,534	\$4,841,284	\$4,962,490	Yes	-	X				
Bellevue	2,191	\$8,195,488	\$10,192,884	Yes	-	X				
Belmond	2,376	\$4,821,176	\$4,023,484	Yes	-	X				
Bennett	405	\$350,995	\$368,029	No	No			X		\$900
Benton	41	\$21,916	\$15,283	No	No			X		\$100
Berkley	32	\$6,650	\$6,680	No	No			X		\$100

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Bernard	112	\$112,593	\$120,102	No	No			X		\$475
Bertram	294	\$1,184,176	\$223,620	No	No			X		\$475
Bettendorf	33,217	\$90,194,090	\$89,465,542	Yes	-	X				
Bevington	63	\$183,643	\$99,766	No	No			X		\$475
Birmingham	448	\$429,994	\$442,765	No	No			X		\$900
Blairsburg	215	\$198,423	\$213,574	No	No			X		\$475
Blairstown	692	\$805,460	\$824,654	No	No			X		\$1,200
Blakesburg	296	\$264,738	\$246,600	No	No			X		\$475
Blanchard	38	\$14,058	\$13,419	No	No			X		\$100
Blencoe	224	\$269,911	\$281,060	No	No			X		\$475
Blockton	192	\$119,114	\$122,282	No	No			X		\$475
Bloomfield	2,640	\$12,405,196	\$13,248,870	Yes	-	X				
Blue Grass	1,452	\$2,590,522	\$5,727,755	No	Yes		X		\$425	
Bode	302	\$474,956	\$444,563	No	No			X		\$900
Bonaparte	433	\$378,472	\$855,628	No	No			X		\$1,200
Bondurant	3,860	\$7,115,718	\$7,075,765	Yes	-	X				
Boone	12,661	\$17,315,339	\$18,477,322	Yes	-	X				
Bouton	129	\$61,520	\$114,745	No	No			X		\$475
Boxholm	195	\$151,525	\$104,225	No	No			X		\$475

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Boyden	707	\$1,277,952	\$1,198,759	No	Yes		X		\$175	
Braddyville	159	\$123,020	\$122,410	No	No			X		\$475
Bradgate	86	\$58,300	\$60,000	No	No			X		\$475
Brandon	309	\$342,811	\$292,782	No	No			X		\$475
Brayton	128	\$141,080	\$171,993	No	No			X		\$475
Breda	483	\$1,264,637	\$1,237,562	No	Yes		X		\$175	
Bridgewater	182	\$93,600	\$64,900	No	No			X		\$475
Brighton	652	\$1,042,069	\$1,022,813	No	Yes		X		\$175	
Bristow	160	\$211,000	\$187,850	No	No			X		\$475
Britt	2,069	\$2,480,699	\$3,353,761	Yes	-	X				
Bronson	322	\$273,331	\$278,314	No	No			X		\$475
Brooklyn	1,468	\$8,257,164	\$6,465,961	No	Yes		X		\$425	
Brunsville	151	\$142,000	\$82,500	No	No			X		\$475
Buck Grove	43	\$15,036	\$16,466	No	No			X		\$100
Buckeye	108	\$71,100	\$79,200	No	No			X		\$475
Buffalo	1,270	\$2,196,202	\$2,318,182	No	Yes		X		\$175	
Buffalo Center	905	\$1,296,195	\$924,875	No	No			X		\$1,200
Burlington	25,663	\$56,849,773	\$69,616,780	Yes	-	X				
Burt	533	\$1,126,580	\$1,085,025	No	Yes		X		\$175	

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Bussey	422	\$354,975	\$353,100	No	No			X		\$900
Calamus	439	\$1,758,191	\$815,094	No	No			X		\$1,200
Callender	376	\$893,207	\$763,108	No	No			X		\$1,200
Calmar	978	\$1,669,330	\$2,253,442	No	Yes		X		\$175	
Calumet	170	\$159,200	\$238,200	No	No			X		\$475
Camanche	4,448	\$6,359,055	\$4,691,136	Yes	-	X				
Cambridge	827	\$1,115,302	\$2,129,131	No	Yes		X		\$175	
Cantril	222	\$202,030	\$203,948	No	No			X		\$475
Carbon	34	\$7,980	\$8,860	No	No			X		\$100
Carlisle	3,876	\$9,845,115	\$10,335,007	Yes	-	X				
Carpenter	109	\$92,591	\$41,520	No	No			X		\$100
Carroll	10,103	\$19,352,522	\$18,886,944	Yes	-	X				
Carson	812	\$1,043,139	\$1,323,253	No	Yes		X		\$175	
Carter Lake	3,785	\$5,368,074	\$5,551,695	Yes	-	X				
Cascade	2,159	\$10,557,067	\$9,680,070	Yes	-	X				
Casey	426	\$1,501,200	\$1,405,690	No	Yes		X		\$175	
Castalia	173	\$119,689	\$127,450	No	No			X		\$475
Castana	147	\$91,973	\$86,449	No	No			X		\$475
Cedar Falls	39,260	\$91,184,170	\$83,455,190	Yes	-	X				

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Cedar Rapids	126,326	\$525,382,121	\$516,093,543	Yes	-	X				
Center Point	2,421	\$4,259,047	\$2,929,891	Yes	-	X				
Centerville	5,528	\$6,690,231	\$7,148,704	Yes	-	X				
Central City	1,257	\$1,883,156	\$2,352,712	No	Yes		X		\$175	
Centralia	134	\$42,480	\$41,780	No	No			X		\$100
Chariton	4,321	\$5,569,110	\$4,916,308	Yes	-	X				
Charles City	7,652	\$13,399,320	\$15,853,967	Yes	-	X				
Charlotte	394	\$310,297	\$273,574	No	No			X		\$475
Charter Oak	502	\$783,602	\$944,418	No	No			X		\$1,200
Chatsworth	79	\$22,711	\$19,899	No	No			X		\$100
Chelsea	267	\$236,942	\$237,442	No	No			X		\$475
Cherokee	5,253	\$8,762,210	\$10,211,706	Yes	-	X				
Chester	127	\$89,057	\$118,156	No	No			X		\$475
Chillicothe	97	\$33,188	\$75,492	No	No			X		\$475
Churdan	386	\$407,070	\$377,600	No	No			X		\$900
Cincinnati	357	\$321,092	\$759,659	No	No			X		\$1,200
Clare	146	\$205,885	\$313,033	No	No			X		\$900
Clarence	974	\$1,977,022	\$1,754,262	No	Yes		X		\$175	
Clarinda	5,572	\$46,955,285	\$52,835,761	Yes	-	X				

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Clarion	2,850	\$96,543,660	\$5,975,566	Yes	-	X				
Clarksville	1,439	\$1,576,681	\$1,959,110	No	Yes		X		\$175	
Clayton	43	\$104,534	\$106,728	No	No			X		\$475
Clear Lake	7,777	\$13,819,146	\$14,077,111	Yes	-	X				
Clearfield	363	\$580,320	\$512,440	No	No			X		\$900
Cleghorn	240	\$263,245	\$285,299	No	No			X		\$475
Clemons	148	\$141,834	\$490,885	No	No			X		\$900
Clermont	632	\$716,634	\$639,390	No	No			X		\$1,200
Clinton	26,885	\$56,683,789	\$54,552,864	Yes	-	X				
Clio	80	\$25,430	\$32,050	No	No			X		\$100
Clive	15,447	\$42,924,766	\$36,456,294	Yes	-	X				
Clutier	213	\$182,850	\$203,330	No	No			X		\$475
Coburg	42	\$17,100	\$21,400	No	No			X		\$100
Coggon	658	\$2,423,058	\$2,472,851	No	Yes		X		\$175	
Coin	193	\$155,284	\$157,479	No	No			X		\$475
Colesburg	404	\$342,573	\$519,944	No	No			X		\$900
Colfax	2,093	\$2,348,624	\$2,531,313	Yes	-	X				
College Springs	214	\$219,100	\$184,300	No	No			X		\$475
Collins	495	\$613,620	\$689,040	No	No			X		\$1,200

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Colo	876	\$2,358,500	\$1,077,062	No	Yes		X		\$175	
Columbus City	391	\$206,803	\$237,027	No	No			X		\$475
Columbus Junction	1,899	\$1,467,602	\$1,568,146	No	Yes		X		\$175	
Colwell	73	\$38,703	\$45,800	No	No			X		\$100
Conesville	432	\$265,387	\$261,530	No	No			X		\$475
Conrad	1,108	\$1,352,725	\$1,489,661	No	Yes		X		\$175	
Conway	41	\$16,201	\$16,001	No	No			X		\$100
Coon Rapids	1,305	\$10,213,650	\$10,112,383	No	Yes		X		\$625	
Coppock	47	\$12,900	\$17,545	No	No			X		\$100
Coralville	18,907	\$77,725,980	\$90,702,958	Yes	-	X				
Corning	1,635	\$2,297,055	\$2,156,130	No	Yes		X		\$175	
Correctionville	821	\$1,899,500	\$934,604	No	No			X		\$1,200
Corwith	309	\$778,526	\$817,107	No	No			X		\$1,200
Corydon	1,585	\$2,307,615	\$2,504,353	No	Yes		X		\$175	
Cotter	48	\$7,960	\$7,385	No	No			X		\$100
Coulter	281	\$224,982	\$227,630	No	No			X		\$475
Council Bluffs	62,230	\$102,300,894	\$143,777,792	Yes	-	X				
Craig	89	\$75,350	\$68,200	No	No			X		\$475
Crawfordsville	264	\$180,900	\$197,400	No	No			X		\$475

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Crescent	617	\$975,871	\$1,005,658	No	No			X		\$1,200
Cresco	3,868	\$5,993,418	\$6,449,664	Yes	-	X				
Creston	7,834	\$13,705,373	\$16,773,681	Yes	-	X				
Cromwell	107	\$35,950	\$37,250	No	No			X		\$100
Crystal Lake	250	\$220,625	\$226,200	No	No			X		\$475
Cumberland	262	\$270,230	\$279,230	No	No			X		\$475
Cumming	351	\$573,571	\$560,087	No	No			X		\$900
Curlew	58	\$17,003	\$23,953	No	No			X		\$100
Cushing	220	\$227,306	\$225,160	No	No			X		\$475
Cylinder	88	\$59,240	\$59,148	No	No			X		\$475
Dakota City	843	\$842,817	\$1,272,184	No	No			X		\$1,200
Dallas Center	1,623	\$2,474,077	\$3,301,446	No	Yes		X		\$250	
Dana	71	\$30,580	\$29,452	No	No			X		\$100
Danbury	348	\$327,791	\$287,928	No	No			X		\$475
Danville	934	\$2,093,683	\$1,890,705	No	Yes		X		\$175	
Davenport	99,685	\$222,573,659	\$231,949,010	Yes	-	X				
Davis City	204	\$162,833	\$186,884	No	No			X		\$475
Dawson	131	\$89,773	\$116,427	No	No			X		\$475
Dayton	837	\$1,672,991	\$1,727,123	No	Yes		X		\$175	

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De Soto	1,050	\$7,585,054	\$8,168,821	No	Yes		X		\$425	
De Witt	5,322	\$11,934,123	\$11,678,433	Yes	-	X				
Decatur City	197	\$127,000	\$88,100	No	No			X		\$475
Decorah	8,127	\$12,201,576	\$10,764,872	Yes	-	X				
Dedham	266	\$256,967	\$123,734	No	No			X		\$475
Deep River	279	\$250,750	\$194,753	No	No			X		\$475
Defiance	284	\$261,986	\$258,227	No	No			X		\$475
Delaware	159	\$206,700	\$92,250	No	No			X		\$475
Delhi	460	\$614,583	\$664,996	No	No			X		\$1,200
Delmar	525	\$468,273	\$446,774	No	No			X		\$900
Deloit	264	\$171,773	\$209,468	No	No			X		\$475
Delphos	25	\$2,620	\$5,845	No	No			X		\$100
Delta	328	\$284,097	\$288,402	No	No			X		\$475
Denison	8,298	\$12,275,870	\$10,544,636	Yes	-	X				
Denver	1,780	\$5,011,994	\$5,332,751	No	Yes		X		\$425	
Derby	115	\$37,473	\$35,291	No	No			X		\$100
Des Moines	203,433	\$457,310,347	\$519,945,947	Yes	-	X				
Dexter	611	\$372,782	\$300,933	No	No			X		\$900
Diagonal	330	\$255,205	\$310,700	No	No			X		\$900

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Dickens	185	\$213,000	\$214,900	No	No			X		\$475
Dike	1,209	\$2,222,513	\$2,557,590	No	Yes		X		\$175	
Dixon	247	\$154,253	\$169,973	No	No			X		\$475
Dolliver	66	\$48,732	\$49,878	No	No			X		\$100
Donahue	346	\$365,961	\$374,169	No	No			X		\$900
Donnellson	912	\$1,047,068	\$1,069,064	No	Yes		X		\$175	
Doon	577	\$463,500	\$483,000	No	No			X		\$900
Dougherty	58	\$85,800	\$62,900	No	No			X		\$475
Dow City	510	\$553,640	\$636,566	No	No			X		\$1,200
Dows	538	\$483,062	\$489,498	No	No			X		\$900
Drakesville	184	\$87,516	\$93,104	No	No			X		\$475
Dubuque	57,637	\$185,155,348	\$169,712,947	Yes	-	X				
Dumont	637	\$562,097	\$594,499	No	No			X		\$900
Duncombe	410	\$944,423	\$454,229	No	No			X		\$900
Dundee	174	\$128,017	\$215,167	No	No			X		\$475
Dunkerton	852	\$969,861	\$954,806	No	No			X		\$1,200
Dunlap	1,042	\$1,084,304	\$1,067,217	No	Yes		X		\$175	
Durango	22	\$1,572	\$1,275	No	No			X		\$100
Durant	1,832	\$6,970,527	\$4,583,643	No	Yes		X		\$250	

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Dyersville	4,058	\$12,449,954	\$8,377,997	Yes	-	X				
Dysart	1,379	\$2,909,444	\$3,378,416	No	Yes		X		\$250	
Eagle Grove	3,583	\$5,568,602	\$16,588,954	Yes	-	X				
Earlham	1,450	\$2,017,686	\$2,264,985	No	Yes		X		\$175	
Earling	437	\$339,340	\$337,340	No	No			X		\$900
Earlville	812	\$1,425,388	\$2,073,978	No	Yes		X		\$175	
Early	557	\$728,953	\$828,403	No	No			X		\$1,200
East Peru	125	\$44,455	\$52,195	No	No			X		\$475
Eddyville	1,024	\$2,897,258	\$1,066,454	No	Yes		X		\$175	
Edgewood	864	\$1,977,073	\$1,233,398	No	Yes		X		\$175	
Elberon	196	\$197,794	\$175,044	No	No			X		\$475
Eldon	927	\$875,955	\$888,033	No	No			X		\$1,200
Eldora	2,732	\$5,473,267	\$4,279,065	Yes	-	X				
Eldridge	5,651	\$12,979,368	\$13,742,334	Yes	-	X				
Elgin	683	\$685,890	\$705,130	No	No			X		\$1,200
Elk Horn	662	\$917,151	\$932,944	No	No			X		\$1,200
Elk Run Heights	1,117	\$1,473,817	\$1,025,955	No	Yes		X		\$175	
Elkader	1,273	\$2,646,394	\$2,637,645	No	Yes		X		\$175	
Elkhart	683	\$766,995	\$790,467	No	No			X		\$1,200

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Elkport	37	\$21,290	\$19,340	No	No			X		\$100
Elliott	350	\$312,387	\$313,100	No	No			X		\$900
Ellston	43	\$15,945	\$14,975	No	No			X		\$100
Ellsworth	531	\$2,052,529	\$2,939,173	No	Yes		X		\$175	
Elma	546	\$525,624	\$722,314	No	No			X		\$1,200
Ely	1,776	\$2,141,375	\$2,302,428	No	Yes		X		\$175	
Emerson	438	\$467,702	\$794,615	No	No			X		\$1,200
Emmetsburg	3,904	\$9,049,988	\$9,233,748	Yes	-	X				
Epworth	1,860	\$2,635,186	\$2,484,048	No	Yes		X		\$175	
Essex	798	\$946,653	\$998,418	No	No			X		\$1,200
Estherville	6,360	\$18,181,929	\$22,056,820	Yes	-	X				
Evansdale	4,751	\$6,758,556	\$5,089,658	Yes	-	X				
Everly	603	\$2,390,569	\$2,206,984	No	Yes		X		\$175	
Exira	840	\$924,875	\$913,895	No	No			X		\$1,200
Exline	160	\$50,233	\$59,328	No	No			X		\$475
Fairbank	1,113	\$3,087,596	\$3,959,932	No	Yes		X		\$250	
Fairfax	2,123	\$4,890,043	\$4,564,363	Yes	-	X				
Fairfield	9,464	\$27,261,207	\$33,125,460	Yes	-	X				
Farley	1,537	\$3,461,630	\$2,458,556	No	Yes		X		\$175	

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Farmersburg	302	\$312,215	\$325,483	No	No			X		\$900
Farmington	664	\$973,450	\$674,500	No	No			X		\$1,200
Farnhamville	371	\$1,029,500	\$1,270,109	No	Yes		X		\$175	
Farragut	485	\$989,193	\$961,819	No	No			X		\$1,200
Fayette	1,338	\$5,325,469	\$1,763,370	No	Yes		X		\$175	
Fenton	279	\$408,874	\$859,809	No	No			X		\$1,200
Ferguson	126	\$50,376	\$51,017	No	No			X		\$475
Fertile	370	\$362,632	\$545,769	No	No			X		\$900
Floris	138	\$215,425	\$107,150	No	No			X		\$475
Floyd	335	\$379,192	\$506,334	No	No			X		\$900
Fonda	631	\$1,244,195	\$1,333,312	No	Yes		X		\$175	
Fontanelle	672	\$1,419,187	\$1,483,612	No	Yes		X		\$175	
Forest City	4,151	\$14,120,068	\$12,786,873	Yes	-	X				
Fort Atkinson	349	\$462,603	\$462,459	No	No			X		\$900
Fort Dodge	25,206	\$63,201,417	\$77,043,876	Yes	-	X				
Fort Madison	11,051	\$26,360,580	\$21,372,765	Yes	-	X				
Fostoria	231	\$200,885	\$206,973	No	No			X		\$475
Franklin	143	\$52,925	\$67,021	No	No			X		\$475
Fraser	102	\$24,658	\$25,707	No	No			X		\$100

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Fredericksburg	931	\$2,841,307	\$3,656,469	No	Yes		X		\$250	
Frederika	183	\$130,370	\$132,586	No	No			X		\$475
Fredonia	244	\$111,155	\$200,080	No	No			X		\$475
Fremont	743	\$371,052	\$373,675	No	No			X		\$900
Fruitland	977	\$430,040	\$486,375	No	No			X		\$900
Galt	32	\$11,940	\$12,140	No	No			X		\$100
Galva	434	\$384,789	\$404,965	No	No			X		\$900
Garber	88	\$45,525	\$41,425	No	No			X		\$100
Garden Grove	211	\$182,444	\$168,950	No	No			X		\$475
Garnavillo	745	\$2,444,568	\$996,839	No	No			X		\$1,200
Garner	3,129	\$5,676,500	\$7,568,051	Yes	-	X				
Garrison	371	\$237,931	\$217,982	No	No			X		\$475
Garwin	527	\$406,181	\$374,135	No	No			X		\$900
Geneva	165	\$140,280	\$117,605	No	No			X		\$475
George	1,080	\$1,211,600	\$1,212,037	No	Yes		X		\$175	
Gibson	61	\$17,200	\$17,150	No	No			X		\$100
Gilbert	1,082	\$1,223,619	\$1,115,505	No	Yes		X		\$175	
Gilbertville	712	\$1,034,859	\$1,408,678	No	Yes		X		\$175	
Gillett Grove	49	\$31,100	\$24,300	No	No			X		\$100

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gilman	509	\$469,892	\$524,334	No	No			X		\$900
Gilmore City	504	\$1,422,410	\$2,630,181	No	Yes		X		\$175	
Gladbrook	945	\$2,080,573	\$1,218,183	No	Yes		X		\$175	
Glenwood	5,269	\$4,174,767	\$4,354,451	Yes	-	X				
Glidden	1,146	\$2,321,997	\$2,447,604	No	Yes		X		\$175	
Goldfield	635	\$625,308	\$590,274	No	No			X		\$900
Goodell	139	\$91,988	\$89,497	No	No			X		\$475
Goose Lake	240	\$260,798	\$475,111	No	No			X		\$900
Gowrie	1,037	\$2,328,683	\$2,630,787	No	Yes		X		\$175	
Graettinger	844	\$3,106,339	\$3,279,914	No	Yes		X		\$250	
Graf	79	\$24,128	\$21,378	No	No			X		\$100
Grafton	252	\$537,705	\$526,705	No	No			X		\$900
Grand Junction	824	\$640,656	\$621,405	No	No			X		\$1,200
Grand Mound	642	\$583,577	\$799,215	No	No			X		\$1,200
Grand River	236	\$65,300	\$64,650	No	No			X		\$475
Grandview	556	\$336,060	\$351,210	No	No			X		\$900
Granger	1,244	\$2,689,658	\$2,374,908	No	Yes		X		\$175	
Grant	92	\$40,700	\$41,800	No	No			X		\$100
Granville	312	\$1,185,500	\$1,210,500	No	Yes		X		\$175	

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gravity	188	\$65,600	\$66,660	No	No			X		\$475
Gray	63	\$21,450	\$28,900	No	No			X		\$100
Greeley	256	\$210,756	\$172,700	No	No			X		\$475
Greene	1,130	\$4,163,777	\$3,655,578	No	Yes		X		\$250	
Greenfield	1,982	\$8,204,871	\$9,140,450	No	Yes		X		\$425	
Greenville	75	\$43,978	\$41,423	No	No			X		\$100
Grimes	8,246	\$23,199,493	\$24,668,393	Yes	-	X				
Grinnell	9,218	\$29,183,206	\$24,269,122	Yes	-	X				
Griswold	1,036	\$1,285,835	\$1,156,814	No	Yes		X		\$175	
Grundy Center	2,706	\$3,801,528	\$4,038,422	Yes	-	X				
Gruver	94	\$95,940	\$117,925	No	No			X		\$475
Guernsey	63	\$39,105	\$39,140	No	No			X		\$100
Guthrie Center	1,569	\$3,679,050	\$3,319,935	No	Yes		X		\$250	
Guttenberg	1,919	\$22,144,120	\$24,285,593	No	Yes		X		\$625	
Halbur	246	\$242,743	\$425,201	No	No			X		\$900
Hamburg	1,187	\$1,105,033	\$1,221,916	No	Yes		X		\$175	
Hamilton	130	\$18,350	\$26,980	No	No			X		\$100
Hampton	4,461	\$9,276,429	\$6,770,841	Yes	-	X				
Hancock	196	\$268,601	\$353,769	No	No			X		\$900

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hanlontown	226	\$193,759	\$408,520	No	No			X		\$900
Hansell	98	\$53,357	\$56,925	No	No			X		\$475
Harcourt	303	\$246,137	\$265,354	No	No			X		\$475
Hardy	47	\$50,200	\$50,200	No	No			X		\$475
Harlan	5,106	\$21,237,502	\$20,637,128	Yes	-	X				
Harper	114	\$85,736	\$90,813	No	No			X		\$475
Harpers Ferry	328	\$444,817	\$466,037	No	No			X		\$900
Harris	170	\$1,176,821	\$667,266	No	No			X		\$1,200
Hartford	771	\$853,412	\$612,441	No	No			X		\$1,200
Hartley	1,672	\$5,491,270	\$4,997,393	No	Yes		X		\$250	
Hartwick	86	\$36,643	\$38,715	No	No			X		\$100
Harvey	235	\$143,800	\$155,100	No	No			X		\$475
Hastings	152	\$189,602	\$185,864	No	No			X		\$475
Havelock	138	\$172,884	\$187,340	No	No			X		\$475
Haverhill	173	\$210,396	\$175,496	No	No			X		\$475
Hawarden	2,546	\$8,510,072	\$16,790,535	Yes	-	X				
Hawkeye	449	\$1,638,630	\$586,219	No	No			X		\$900
Hayesville	50	\$44,786	\$19,775	No	No			X		\$100
Hazleton	823	\$564,196	\$583,906	No	No			X		\$900

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hedrick	764	\$728,074	\$765,657	No	No			X		\$1,200
Henderson	185	\$210,884	\$217,884	No	No			X		\$475
Hepburn	23	\$10,500	\$10,550	No	No			X		\$100
Hiawatha	7,024	\$20,172,822	\$22,529,404	Yes	-	X				
Hills	703	\$3,961,587	\$4,219,364	No	Yes		X		\$250	
Hillsboro	180	\$216,442	\$210,325	No	No			X		\$475
Hinton	928	\$2,072,107	\$2,255,303	No	Yes		X		\$175	
Holland	282	\$173,310	\$179,121	No	No			X		\$475
Holstein	1,396	\$2,627,420	\$2,261,390	No	Yes		X		\$175	
Holy Cross	374	\$304,324	\$357,685	No	No			X		\$900
Hopkinton	628	\$1,361,159	\$1,418,379	No	Yes		X		\$175	
Hornick	225	\$253,876	\$292,675	No	No			X		\$475
Hospers	698	\$1,285,306	\$1,256,101	No	Yes		X		\$175	
Houghton	146	\$82,860	\$91,660	No	No			X		\$475
Hubbard	845	\$1,665,938	\$1,572,480	No	Yes		X		\$175	
Hudson	2,282	\$4,060,649	\$6,632,617	Yes	-	X				
Hull	2,175	\$5,736,575	\$5,210,497	Yes	-	X				
Humboldt	4,690	\$8,982,241	\$10,652,809	Yes	-	X				
Humeston	494	\$579,578	\$525,597	No	No			X		\$900

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Huxley	3,317	\$6,897,575	\$7,068,653	Yes	-	X				
Ida Grove	2,142	\$3,862,987	\$2,821,468	Yes	-	X				
Imogene	72	\$25,005	\$102,510	No	No				X	\$475
Independence	5,966	\$16,549,210	\$9,736,312	Yes	-	X				
Indianola	14,782	\$37,027,650	\$39,196,756	Yes	-	X				
Inwood	814	\$925,548	\$905,174	No	No				X	\$1,200
Ionia	291	\$221,567	\$225,559	No	No				X	\$475
Iowa City	67,862	\$168,264,456	\$173,329,635	Yes	-	X				
Iowa Falls	5,238	\$36,972,194	\$38,922,181	Yes	-	X				
Ireton	609	\$751,669	\$719,244	No	No				X	\$1,200
Irwin	341	\$326,780	\$345,285	No	No				X	\$900
Jackson Junction	58	\$61,700	\$40,131	No	No				X	\$100
Jamaica	224	\$157,018	\$159,419	No	No				X	\$475
Janesville	930	\$1,707,460	\$1,988,742	No	Yes			X		\$175
Jefferson	4,345	\$5,997,245	\$7,205,364	Yes	-	X				
Jesup	2,520	\$4,131,372	\$4,615,795	Yes	-	X				
Jewell	1,215	\$1,016,296	\$1,069,668	No	Yes			X		\$175
Johnston	17,278	\$45,173,921	\$66,775,569	Yes	-	X				
Joice	222	\$252,090	\$310,010	No	No				X	\$900

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Jolley	41	\$25,674	\$25,580	No	No			X		\$100
Kalona	2,363	\$2,718,302	\$3,217,724	Yes	-	X				
Kamrar	199	\$199,932	\$151,290	No	No			X		\$475
Kanawha	652	\$750,375	\$885,669	No	No			X		\$1,200
Kellerton	315	\$237,168	\$244,928	No	No			X		\$475
Kelley	309	\$570,538	\$820,143	No	No			X		\$1,200
Kellogg	599	\$627,116	\$413,698	No	No			X		\$900
Kensett	266	\$267,811	\$269,283	No	No			X		\$475
Keokuk	10,780	\$15,819,914	\$18,767,066	Yes	-	X				
Keomah Village	84	\$37,044	\$34,972	No	No			X		\$100
Keosauqua	1,006	\$4,052,600	\$3,944,710	No	Yes		X		\$250	
Keota	1,009	\$2,070,437	\$2,101,735	No	Yes		X		\$175	
Keswick	246	\$594,900	\$844,900	No	No			X		\$1,200
Keystone	622	\$2,013,375	\$3,141,496	No	Yes		X		\$250	
Kimballton	322	\$502,000	\$401,971	No	No			X		\$900
Kingsley	1,411	\$1,674,829	\$1,661,896	No	Yes		X		\$175	
Kinross	73	\$20,550	\$14,900	No	No			X		\$100
Kirkman	64	\$29,462	\$22,548	No	No			X		\$100
Kirkville	167	\$70,786	\$83,402	No	No			X		\$475

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Kiron	279	\$227,959	\$470,853	No	No			X		\$900
Klemme	507	\$482,578	\$508,220	No	No			X		\$900
Knierim	60	\$85,407	\$122,829	No	No			X		\$475
Knoxville	7,313	\$12,358,824	\$12,381,180	Yes	-	X				
La Motte	260	\$565,334	\$644,733	No	No			X		\$1,200
La Porte City	2,285	\$4,597,408	\$4,403,952	Yes	-	X				
Lacona	361	\$323,986	\$368,194	No	No			X		\$900
Ladora	283	\$258,915	\$215,165	No	No			X		\$475
Lake City	1,727	\$2,168,954	\$1,952,676	No	Yes		X		\$175	
Lake Mills	2,100	\$5,445,978	\$8,166,990	Yes	-	X				
Lake Park	1,105	\$4,288,349	\$4,218,253	No	Yes		X		\$250	
Lake View	1,142	\$5,563,408	\$7,822,035	No	Yes		X		\$425	
Lakeside	596	\$568,231	\$702,280	No	No			X		\$1,200
Lakota	255	\$290,313	\$391,094	No	No			X		\$900
Lambs Grove	172	\$122,388	\$119,478	No	No			X		\$475
Lamoni	2,324	\$5,712,489	\$7,945,966	Yes	-	X				
Lamont	461	\$557,043	\$1,136,372	No	No			X		\$1,200
Lanesboro	121	\$148,800	\$144,600	No	No			X		\$475
Lansing	999	\$1,697,315	\$3,036,539	No	Yes		X		\$250	

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Larchwood	866	\$1,914,679	\$1,858,423	No	Yes		X		\$175	
Larrabee	132	\$156,830	\$201,590	No	No			X		\$475
Latimer	507	\$491,523	\$540,392	No	No			X		\$900
Laurel	239	\$253,003	\$280,170	No	No			X		\$475
Laurens	1,258	\$2,675,140	\$2,735,426	No	Yes		X		\$175	
Lawler	439	\$746,743	\$772,649	No	No			X		\$1,200
Lawton	908	\$677,174	\$1,491,421	No	No			X		\$1,200
Le Claire	3,765	\$14,904,524	\$10,254,757	Yes	-	X				
Le Grand	938	\$713,942	\$846,401	No	No			X		\$1,200
Le Mars	9,826	\$67,409,597	\$64,134,833	Yes	-	X				
Le Roy	15	\$6,265	\$6,770	No	No			X		\$100
Ledyard	130	\$235,761	\$265,257	No	No			X		\$475
Lehigh	416	\$608,845	\$635,484	No	No			X		\$1,200
Leighton	162	\$101,707	\$112,547	No	No			X		\$475
Leland	289	\$294,455	\$321,249	No	No			X		\$900
Lenox	1,407	\$6,134,266	\$6,446,916	No	Yes		X		\$425	
Leon	1,977	\$2,642,380	\$2,482,015	No	Yes		X		\$175	
Lester	294	\$375,250	\$408,084	No	No			X		\$900
Letts	384	\$194,505	\$199,261	No	No			X		\$475

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lewis	433	\$452,829	\$455,356	No	No			X		\$900
Libertyville	315	\$316,931	\$320,204	No	No			X		\$900
Lidderdale	180	\$178,335	\$202,846	No	No			X		\$475
Lime Springs	505	\$1,143,090	\$957,589	No	No			X		\$1,200
Lincoln	162	\$55,447	\$58,900	No	No			X		\$475
Linden	199	\$62,382	\$105,500	No	No			X		\$475
Lineville	217	\$312,500	\$332,300	No	No			X		\$900
Linn Grove	154	\$149,163	\$154,155	No	No			X		\$475
Lisbon	2,152	\$2,589,444	\$2,560,102	Yes	-	X				
Liscomb	301	\$284,826	\$309,710	No	No			X		\$900
Little Rock	459	\$741,293	\$478,249	No	No			X		\$900
Little Sioux	170	\$8,500	\$195,405	No	No			X		\$475
Livermore	384	\$723,796	\$2,557,110	No	No			X		\$1,200
Lockridge	268	\$416,031	\$520,431	No	No			X		\$900
Logan	1,534	\$1,641,359	\$1,780,084	No	Yes		X		\$175	
Lohrville	368	\$843,063	\$701,466	No	No			X		\$1,200
Lone Rock	146	\$138,211	\$683,982	No	No			X		\$1,200
Lone Tree	1,300	\$1,682,666	\$1,791,955	No	Yes		X		\$175	
Long Grove	808	\$1,103,612	\$1,181,139	No	Yes		X		\$175	

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lorimor	360	\$432,066	\$416,568	No	No			X		\$900
Lost Nation	446	\$391,757	\$349,596	No	No			X		\$900
Lovilia	538	\$446,425	\$462,631	No	No			X		\$900
Low Moor	288	\$258,933	\$263,477	No	No			X		\$475
Lowden	789	\$702,534	\$802,604	No	No			X		\$1,200
Lu Verne	261	\$260,000	\$272,200	No	No			X		\$475
Luana	269	\$292,215	\$610,376	No	No			X		\$1,200
Lucas	216	\$123,096	\$118,100	No	No			X		\$475
Luther	122	\$50,628	\$98,200	No	No			X		\$475
Luxemburg	240	\$471,270	\$471,290	No	No			X		\$900
Luzerne	96	\$37,400	\$37,150	No	No			X		\$100
Lynnville	379	\$256,225	\$294,250	No	No			X		\$475
Lytton	315	\$523,005	\$598,188	No	No			X		\$900
Macedonia	246	\$263,158	\$266,546	No	No			X		\$475
Macksburg	113	\$67,841	\$78,241	No	No			X		\$475
Madrid	2,543	\$3,427,315	\$3,223,401	Yes	-	X				
Magnolia	183	\$1,460,955	\$1,466,150	No	Yes		X		\$175	
Malcom	287	\$650,352	\$668,794	No	No			X		\$1,200
Mallard	274	\$338,998	\$388,332	No	No			X		\$900

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Maloy	29	\$8,475	\$10,560	No	No			X		\$100
Malvern	1,142	\$1,348,337	\$1,794,758	No	Yes		X		\$175	
Manchester	5,179	\$8,583,848	\$9,660,091	Yes	-	X				
Manilla	776	\$3,106,395	\$3,054,295	No	Yes		X		\$250	
Manly	1,323	\$1,261,784	\$1,381,660	No	Yes		X		\$175	
Manning	1,500	\$10,441,980	\$10,721,628	No	Yes		X		\$625	
Manson	1,690	\$1,794,306	\$1,835,828	No	Yes		X		\$175	
Mapleton	1,224	\$4,454,491	\$3,698,214	No	Yes		X		\$250	
Maquoketa	6,141	\$11,366,110	\$9,838,629	Yes	-	X				
Marathon	237	\$1,201,155	\$865,446	No	No			X		\$1,200
Marble Rock	307	\$408,072	\$434,556	No	No			X		\$900
Marcus	1,117	\$1,242,634	\$1,309,090	No	Yes		X		\$175	
Marengo	2,528	\$2,763,778	\$2,759,926	Yes	-	X				
Marion	34,768	\$74,695,706	\$87,323,193	Yes	-	X				
Marne	120	\$86,000	\$83,000	No	No			X		\$475
Marquette	375	\$1,738,485	\$1,821,538	No	Yes		X		\$175	
Marshalltown	27,552	\$40,778,635	\$54,318,692	Yes	-	X				
Martelle	255	\$313,266	\$410,851	No	No			X		\$900
Martensdale	465	\$445,306	\$1,384,996	No	No			X		\$1,200

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Martinsburg	112	\$68,414	\$67,949	No	No			X		\$475
Marysville	66	\$21,610	\$22,025	No	No			X		\$100
Mason City	28,079	\$60,422,762	\$65,021,903	Yes	-	X				
Masonville	127	\$93,928	\$93,486	No	No			X		\$475
Massena	355	\$820,158	\$823,823	No	No			X		\$1,200
Matlock	87	\$64,663	\$64,581	No	No			X		\$475
Maurice	275	\$462,449	\$284,430	No	No			X		\$475
Maxwell	920	\$800,759	\$855,364	No	No			X		\$1,200
Maynard	518	\$551,202	\$542,714	No	No			X		\$900
Maysville	176	\$117,401	\$124,302	No	No			X		\$475
McCallsburg	333	\$144,925	\$231,645	No	No			X		\$475
McCausland	291	\$520,712	\$333,536	No	No			X		\$900
McClelland	151	\$80,857	\$140,522	No	No			X		\$475
McGregor	871	\$4,225,490	\$2,808,233	No	Yes		X		\$175	
McIntire	122	\$44,900	\$95,396	No	No			X		\$475
Mechanicsville	1,146	\$977,264	\$975,419	No	No			X		\$1,200
Mediapolis	1,560	\$1,991,122	\$4,326,487	No	Yes		X		\$250	
Melbourne	830	\$832,748	\$889,881	No	No			X		\$1,200
Melcher-Dallas	1,288	\$986,931	\$1,001,567	No	No			X		\$1,200

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Melrose	112	\$61,375	\$81,385	No	No			X		\$475
Melvin	214	\$202,993	\$225,859	No	No			X		\$475
Menlo	353	\$248,603	\$271,045	No	No			X		\$475
Meriden	159	\$154,500	\$171,700	No	No			X		\$475
Merrill	755	\$585,809	\$669,875	No	No			X		\$1,200
Meservey	256	\$211,950	\$137,350	No	No			X		\$475
Middletown	318	\$380,300	\$372,987	No	No			X		\$900
Miles	445	\$394,012	\$667,735	No	No			X		\$1,200
Milford	2,898	\$5,302,835	\$4,935,133	Yes	-	X				
Millersburg	159	\$183,739	\$185,464	No	No			X		\$475
Millerton	45	\$11,100	\$12,400	No	No			X		\$100
Milo	775	\$605,365	\$672,299	No	No			X		\$1,200
Milton	443	\$313,303	\$297,739	No	No			X		\$475
Minburn	365	\$447,385	\$483,136	No	No			X		\$900
Minden	599	\$646,565	\$640,419	No	No			X		\$1,200
Mingo	302	\$318,322	\$369,198	No	No			X		\$900
Missouri Valley	2,838	\$4,188,926	\$4,046,655	Yes	-	X				
Mitchell	138	\$66,842	\$83,197	No	No			X		\$475
Mitchellville	2,254	\$2,222,008	\$2,216,945	Yes	-	X				

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Modale	283	\$58,300	\$60,000	No	No			X		\$475
Mondamin	402	\$425,222	\$432,122	No	No			X		\$900
Monmouth	153	\$78,604	\$97,105	No	No			X		\$475
Monona	1,549	\$4,228,686	\$2,410,534	No	Yes		X		\$175	
Monroe	1,830	\$1,972,936	\$2,033,890	No	Yes		X		\$175	
Montezuma	1,462	\$6,584,606	\$6,385,594	No	Yes		X		\$425	
Monticello	3,796	\$8,978,556	\$8,418,919	Yes	-	X				
Montour	249	\$241,592	\$244,586	No	No			X		\$475
Montrose	898	\$884,412	\$866,384	No	No			X		\$1,200
Moorhead	226	\$169,496	\$186,951	No	No			X		\$475
Moorland	169	\$134,160	\$127,725	No	No			X		\$475
Moravia	665	\$487,876	\$589,129	No	No			X		\$900
Morley	115	\$83,245	\$82,779	No	No			X		\$475
Morning Sun	836	\$981,001	\$958,603	No	No			X		\$1,200
Morrison	94	\$61,549	\$33,211	No	No			X		\$100
Moulton	605	\$927,214	\$922,295	No	No			X		\$1,200
Mount Auburn	150	\$134,903	\$117,000	No	No			X		\$475
Mount Ayr	1,691	\$5,587,816	\$5,257,759	No	Yes		X		\$425	
Mount Pleasant	8,668	\$26,296,303	\$24,165,671	Yes	-	X				

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Mount Vernon	4,506	\$5,808,228	\$7,548,732	Yes	-	X				
Moville	1,618	\$2,049,459	\$3,087,554	No	Yes		X		\$250	
Murray	756	\$758,126	\$4,468,997	No	No			X		\$1,200
Muscatine	22,886	\$58,312,687	\$62,061,466	Yes	-	X				
Mystic	425	\$353,307	\$458,412	No	No			X		\$900
Nashua	1,663	\$1,613,419	\$2,441,251	No	Yes		X		\$175	
Nemaha	85	\$22,579	\$22,456	No	No			X		\$100
Neola	842	\$2,146,930	\$1,772,916	No	Yes		X		\$175	
Nevada	6,798	\$12,390,921	\$18,221,403	Yes	-	X				
New Albin	522	\$489,430	\$542,739	No	No			X		\$900
New Hampton	3,571	\$8,910,983	\$11,191,374	Yes	-	X				
New Hartford	516	\$695,598	\$675,371	No	No			X		\$1,200
New Liberty	137	\$33,800	\$32,800	No	No			X		\$100
New London	1,897	\$5,450,650	\$4,609,486	No	Yes		X		\$250	
New Market	415	\$324,772	\$345,485	No	No			X		\$900
New Providence	228	\$153,055	\$139,629	No	No			X		\$475
New Sharon	1,293	\$925,426	\$2,304,142	No	No			X		\$1,200
New Vienna	407	\$524,446	\$758,499	No	No			X		\$1,200
New Virginia	489	\$229,542	\$247,659	No	No			X		\$475

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Newell	876	\$1,852,280	\$2,050,910	No	Yes		X		\$175	
Newhall	875	\$922,744	\$1,163,363	No	No			X		\$1,200
Newton	15,254	\$29,465,029	\$34,341,348	Yes	-	X				
Nichols	374	\$157,385	\$177,385	No	No			X		\$475
Nodaway	114	\$50,539	\$50,099	No	No			X		\$475
Nora Springs	1,431	\$2,267,000	\$2,481,354	No	Yes		X		\$175	
North Buena Vista	121	\$47,680	\$54,330	No	No			X		\$475
North English	1,041	\$998,381	\$989,324	No	No			X		\$1,200
North Liberty	13,374	\$50,368,336	\$35,645,440	Yes	-	X				
North Washington	117	\$37,650	\$36,440	No	No			X		\$100
Northboro	58	\$16,750	\$15,400	No	No			X		\$100
Northwood	1,989	\$11,619,485	\$7,462,868	No	Yes		X		\$425	
Norwalk	8,945	\$16,743,599	\$19,069,600	Yes	-	X				
Norway	545	\$578,271	\$748,527	No	No			X		\$1,200
Numa	92	\$31,645	\$26,944	No	No			X		\$100
Oakland	1,527	\$2,113,905	\$2,471,551	No	Yes		X		\$175	
Oakland Acres	156	\$85,200	\$60,000	No	No			X		\$475
Oakville	173	\$334,796	\$233,572	No	No			X		\$475
Ocheyedan	490	\$685,994	\$735,873	No	No			X		\$1,200

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Odebolt	1,013	\$1,023,887	\$1,125,345	No	Yes		X		\$175	
Oelwein	6,415	\$10,835,822	\$10,474,718	Yes	-	X				
Ogden	2,044	\$4,867,921	\$9,378,484	Yes	-	X				
Okoboji	807	\$2,947,394	\$3,882,989	No	Yes		X		\$250	
Olds	229	\$211,127	\$252,090	No	No			X		\$475
Olin	698	\$681,824	\$707,619	No	No			X		\$1,200
Ollie	215	\$99,847	\$87,700	No	No			X		\$475
Onawa	2,998	\$7,821,471	\$9,465,379	Yes	-	X				
Onslow	197	\$186,416	\$188,153	No	No			X		\$475
Orange City	6,004	\$74,788,426	\$68,855,272	Yes	-	X				
Orchard	71	\$18,023	\$17,783	No	No			X		\$100
Orient	408	\$575,646	\$561,245	No	No			X		\$900
Orleans	608	\$716,194	\$650,926	No	No			X		\$1,200
Osage	3,619	\$8,833,820	\$13,201,139	Yes	-	X				
Osceola	4,929	\$14,483,021	\$16,827,711	Yes	-	X				
Oskaloosa	11,463	\$20,759,611	\$25,379,738	Yes	-	X				
Ossian	845	\$949,333	\$2,204,072	No	No			X		\$1,200
Osterdock	59	\$7,570	\$11,602	No	No			X		\$100
Otho	542	\$1,019,903	\$544,484	No	No			X		\$900

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Oto	108	\$74,100	\$81,846	No	No			X		\$475
Otosen	55	\$51,391	\$59,246	No	No			X		\$475
Ottumwa	25,023	\$46,299,855	\$65,085,308	Yes	-	X				
Owasa	43	\$21,797	\$22,879	No	No			X		\$100
Oxford	807	\$1,533,464	\$805,419	No	No			X		\$1,200
Oxford Junction	496	\$527,072	\$532,916	No	No			X		\$900
Oyens	103	\$169,059	\$124,214	No	No			X		\$475
Pacific Junction	471	\$373,445	\$370,445	No	No			X		\$900
Packwood	204	\$93,204	\$121,704	No	No			X		\$475
Palmer	165	\$806,021	\$205,644	No	No			X		\$475
Palo	1,026	\$1,387,303	\$1,512,381	No	Yes		X		\$175	
Panama	221	\$636,395	\$1,046,260	No	No			X		\$1,200
Panora	1,124	\$5,195,805	\$4,131,260	No	Yes		X		\$250	
Panorama Park	129	\$114,100	\$99,700	No	No			X		\$475
Parkersburg	1,870	\$2,479,659	\$2,570,386	No	Yes		X		\$175	
Parnell	193	\$106,482	\$77,483	No	No			X		\$475
Paton	236	\$431,590	\$422,350	No	No			X		\$900
Patterson	130	\$67,970	\$83,235	No	No			X		\$475
Paullina	1,056	\$2,667,196	\$2,657,249	No	Yes		X		\$175	

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Pella	10,352	\$47,528,404	\$37,917,474	Yes	-	X				
Peosta	1,377	\$3,687,175	\$4,574,801	No	Yes		X		\$250	
Perry	7,702	\$9,952,413	\$10,305,980	Yes	-	X				
Persia	319	\$202,138	\$296,846	No	No			X		\$475
Peterson	334	\$401,910	\$367,400	No	No			X		\$900
Pierson	366	\$363,711	\$919,825	No	No			X		\$1,200
Pilot Mound	173	\$82,380	\$130,080	No	No			X		\$475
Pioneer	23	\$52,410	\$144,700	No	No			X		\$475
Pisgah	251	\$234,255	\$266,468	No	No			X		\$475
Plainfield	436	\$486,205	\$651,073	No	No			X		\$1,200
Plano	70	\$20,078	\$15,804	No	No			X		\$100
Pleasant Hill	8,785	\$28,315,140	\$30,627,851	Yes	-	X				
Pleasant Plain	93	\$47,300	\$40,750	No	No			X		\$100
Pleasanton	49	\$3,850	\$27,250	No	No			X		\$100
Pleasantville	1,694	\$1,895,118	\$2,597,420	No	Yes		X		\$175	
Plover	77	\$74,400	\$137,300	No	No			X		\$475
Plymouth	382	\$371,306	\$368,642	No	No			X		\$900
Pocahontas	1,789	\$5,129,573	\$5,091,969	No	Yes		X		\$425	
Polk City	3,418	\$6,028,842	\$7,404,978	Yes	-	X				

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Pomeroy	662	\$659,263	\$677,003	No	No			X		\$1,200
Popejoy	79	\$17,200	\$21,191	No	No			X		\$100
Portsmouth	195	\$205,530	\$159,200	No	No			X		\$475
Postville	2,227	\$7,234,408	\$10,162,728	Yes	-	X				
Prairie City	1,680	\$1,982,237	\$1,898,306	No	Yes		X		\$175	
Prairieburg	178	\$136,826	\$110,356	No	No			X		\$475
Prescott	257	\$137,783	\$141,708	No	No			X		\$475
Preston	1,012	\$2,529,175	\$2,504,359	No	Yes		X		\$175	
Primghar	909	\$2,653,065	\$2,227,378	No	Yes		X		\$175	
Princeton	886	\$1,434,561	\$1,210,001	No	Yes		X		\$175	
Promise City	111	\$40,680	\$48,820	No	No			X		\$100
Protivin	283	\$352,472	\$343,252	No	No			X		\$900
Pulaski	260	\$169,528	\$169,842	No	No			X		\$475
Quasqueton	554	\$376,239	\$383,051	No	No			X		\$900
Quimby	319	\$245,189	\$250,560	No	No			X		\$475
Radcliffe	545	\$587,193	\$640,445	No	No			X		\$1,200
Rake	225	\$242,700	\$267,950	No	No			X		\$475
Ralston	79	\$731,305	\$384,205	No	No			X		\$900
Randalia	68	\$48,358	\$50,743	No	No			X		\$475

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Randall	173	\$173,363	\$185,340	No	No			X		\$475
Randolph	168	\$232,733	\$224,794	No	No			X		\$475
Rathbun	89	\$34,579	\$32,020	No	No			X		\$100
Raymond	788	\$619,409	\$728,643	No	No			X		\$1,200
Readlyn	808	\$1,641,425	\$5,720,058	No	Yes		X		\$425	
Reasnor	152	\$134,249	\$124,222	No	No			X		\$475
Red Oak	5,742	\$9,879,016	\$8,294,969	Yes	-	X				
Redding	82	\$20,580	\$28,175	No	No			X		\$100
Redfield	835	\$1,225,441	\$1,157,613	No	Yes		X		\$175	
Reinbeck	1,664	\$2,847,727	\$2,921,361	No	Yes		X		\$175	
Rembrandt	203	\$191,671	\$198,415	No	No			X		\$475
Remsen	1,663	\$5,063,922	\$5,861,794	No	Yes		X		\$425	
Renwick	242	\$1,019,453	\$1,031,204	No	Yes		X		\$175	
Rhodes	305	\$2,576,198	\$2,091,234	No	Yes		X		\$175	
Riceville	785	\$834,814	\$863,323	No	No			X		\$1,200
Richland	584	\$530,000	\$570,801	No	No			X		\$900
Rickardsville	182	\$99,849	\$90,196	No	No			X		\$475
Ricketts	145	\$255,887	\$136,239	No	No			X		\$475
Ridgeway	315	\$244,572	\$263,272	No	No			X		\$475

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rinard	52	\$44,500	\$45,091	No	No			X		\$100
Ringsted	422	\$409,120	\$512,305	No	No			X		\$900
Rippey	292	\$169,425	\$188,300	No	No			X		\$475
Riverdale	405	\$1,167,371	\$2,755,503	No	Yes		X		\$175	
Riverside	993	\$3,969,539	\$4,549,663	No	Yes		X		\$250	
Riverton	304	\$224,060	\$239,700	No	No			X		\$475
Robins	3,142	\$6,878,750	\$6,302,207	Yes	-	X				
Rock Falls	155	\$107,035	\$114,940	No	No			X		\$475
Rock Rapids	2,549	\$15,098,068	\$12,965,591	Yes	-	X				
Rock Valley	3,354	\$6,834,544	\$7,514,691	Yes	-	X				
Rockford	860	\$1,926,913	\$1,977,985	No	Yes		X		\$175	
Rockwell	1,039	\$898,315	\$899,490	No	No			X		\$1,200
Rockwell City	1,709	\$2,208,075	\$2,358,037	No	Yes		X		\$175	
Rodman	45	\$7,949	\$12,363	No	No			X		\$100
Rodney	60	\$30,354	\$41,115	No	No			X		\$100
Roland	1,284	\$1,392,400	\$3,029,688	No	Yes		X		\$250	
Rolfe	584	\$975,445	\$1,070,635	No	No			X		\$1,200
Rome	117	\$99,650	\$102,600	No	No			X		\$475
Rose Hill	168	\$42,522	\$93,100	No	No			X		\$475

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rossie	70	\$21,715	\$21,715	No	No			X		\$100
Rowan	158	\$190,931	\$169,256	No	No			X		\$475
Rowley	264	\$154,733	\$157,950	No	No			X		\$475
Royal	446	\$416,903	\$428,700	No	No			X		\$900
Rudd	369	\$325,035	\$334,089	No	No			X		\$900
Runnells	507	\$307,252	\$308,052	No	No			X		\$900
Russell	554	\$333,833	\$424,551	No	No			X		\$900
Ruthven	737	\$2,497,609	\$745,549	No	No			X		\$1,200
Rutland	126	\$108,500	\$84,600	No	No			X		\$475
Ryan	361	\$418,620	\$484,132	No	No			X		\$900
Sabula	576	\$1,983,342	\$1,492,704	No	Yes		X		\$175	
Sac City	2,220	\$4,144,748	\$4,243,485	Yes	-	X				
Sageville	122	\$148,108	\$49,507	No	No			X		\$100
Salem	383	\$134,000	\$318,200	No	No			X		\$900
Salix	363	\$425,965	\$360,355	No	No			X		\$900
Sanborn	1,404	\$9,854,448	\$14,099,240	No	Yes		X		\$625	
Sandyville	51	\$13,117	\$12,055	No	No			X		\$100
Scarville	72	\$49,730	\$110,740	No	No			X		\$475
Schaller	772	\$907,313	\$590,250	No	No			X		\$900

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Schleswig	882	\$793,146	\$867,815	No	No			X		\$1,200
Scranton	557	\$821,873	\$916,400	No	No			X		\$1,200
Searsboro	148	\$113,400	\$114,606	No	No			X		\$475
Sergeant Bluff	4,227	\$10,650,832	\$12,157,848	Yes	-	X				
Seymour	701	\$1,289,398	\$836,915	No	No			X		\$1,200
Shambaugh	191	\$143,391	\$131,270	No	No			X		\$475
Shannon City	71	\$18,729	\$18,288	No	No			X		\$100
Sharpsburg	89	\$31,000	\$35,150	No	No			X		\$100
Sheffield	1,172	\$1,094,927	\$1,205,016	No	Yes		X		\$175	
Shelby	641	\$2,513,043	\$5,613,051	No	Yes		X		\$425	
Sheldahl	319	\$391,590	\$440,761	No	No			X		\$900
Sheldon	5,188	\$11,269,570	\$10,877,102	Yes	-	X				
Shell Rock	1,296	\$2,099,638	\$1,688,650	No	Yes		X		\$175	
Shellsburg	983	\$1,183,616	\$1,194,284	No	Yes		X		\$175	
Shenandoah	5,150	\$9,544,932	\$9,090,718	Yes	-	X				
Sherrill	177	\$97,350	\$114,080	No	No			X		\$475
Shueyville	577	\$202,403	\$1,867,507	No	No			X		\$1,200
Sibley	2,798	\$8,110,130	\$7,553,326	Yes	-	X				
Sidney	1,138	\$1,532,783	\$1,346,823	No	Yes		X		\$175	

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Sigourney	2,059	\$3,107,041	\$3,995,739	Yes	-	X				
Silver City	245	\$336,565	\$475,634	No	No			X		\$900
Sioux Center	7,048	\$27,414,528	\$29,250,953	Yes	-	X				
Sioux City	82,684	\$262,252,376	\$273,125,021	Yes	-	X				
Sioux Rapids	775	\$1,129,953	\$1,018,925	No	Yes		X		\$175	
Slater	1,489	\$3,374,143	\$4,688,859	No	Yes		X		\$250	
Sloan	973	\$1,000,616	\$1,240,994	No	Yes		X		\$175	
Smithland	224	\$193,232	\$177,711	No	No			X		\$475
Soldier	174	\$151,962	\$147,035	No	No			X		\$475
Solon	2,037	\$5,690,044	\$4,594,062	Yes	-	X				
Somers	113	\$121,250	\$115,250	No	No			X		\$475
South English	212	\$207,657	\$206,744	No	No			X		\$475
Spencer	11,233	\$25,490,160	\$24,454,814	Yes	-	X				
Spillville	367	\$434,985	\$1,109,118	No	No			X		\$1,200
Spirit Lake	4,840	\$10,937,012	\$13,431,607	Yes	-	X				
Spragueville	81	\$47,353	\$175,434	No	No			X		\$475
Spring Hill	63	\$26,881	\$29,937	No	No			X		\$100
Springbrook	144	\$135,300	\$136,500	No	No			X		\$475
Springville	1,074	\$1,097,374	\$1,528,444	No	Yes		X		\$175	

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
St. Ansgar	1,107	\$2,861,476	\$2,747,656	No	Yes		X		\$175	
St. Anthony	102	\$37,370	\$38,863	No	No			X		\$100
St. Charles	653	\$563,505	\$665,840	No	No			X		\$1,200
St. Donatus	135	\$112,300	\$111,500	No	No			X		\$475
St. Lucas	143	\$158,673	\$174,276	No	No			X		\$475
St. Marys	127	\$75,500	\$90,000	No	No			X		\$475
St. Olaf	108	\$154,225	\$170,267	No	No			X		\$475
St. Paul	129	\$114,945	\$41,094	No	No			X		\$100
Stacyville	494	\$721,050	\$1,058,150	No	No			X		\$1,200
Stanhope	422	\$2,236,751	\$866,195	No	No			X		\$1,200
Stanley	125	\$67,621	\$66,821	No	No			X		\$475
Stanton	689	\$1,381,255	\$1,399,463	No	Yes		X		\$175	
Stanwood	684	\$731,660	\$983,582	No	No			X		\$1,200
State Center	1,468	\$5,560,584	\$5,298,829	No	Yes		X		\$425	
Steamboat Rock	310	\$280,493	\$285,052	No	No			X		\$475
Stockport	296	\$155,497	\$193,640	No	No			X		\$475
Stockton	197	\$152,310	\$148,502	No	No			X		\$475
Storm Lake	10,600	\$24,385,593	\$26,048,656	Yes	-	X				
Story City	3,431	\$6,318,407	\$6,210,173	Yes	-	X				

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Stout	224	\$123,971	\$153,181	No	No			X		\$475
Stratford	743	\$1,586,100	\$1,540,316	No	Yes		X		\$175	
Strawberry Point	1,279	\$2,743,742	\$2,735,883	No	Yes		X		\$175	
Struble	78	\$19,154	\$22,721	No	No			X		\$100
Stuart	1,648	\$8,570,011	\$7,383,320	No	Yes		X		\$425	
Sully	821	\$967,334	\$995,127	No	No			X		\$1,200
Sumner	2,028	\$3,444,918	\$2,381,661	Yes	-	X				
Superior	130	\$258,902	\$272,485	No	No			X		\$475
Sutherland	649	\$852,850	\$898,675	No	No			X		\$1,200
Swaledale	165	\$219,091	\$222,004	No	No			X		\$475
Swan	72	\$52,800	\$55,400	No	No			X		\$475
Swea City	536	\$1,036,218	\$1,083,633	No	Yes		X		\$175	
Swisher	879	\$845,818	\$1,131,041	No	No			X		\$1,200
Tabor	1,040	\$1,124,494	\$1,220,490	No	Yes		X		\$175	
Tama	2,877	\$3,627,606	\$6,572,510	Yes	-	X				
Templeton	362	\$565,768	\$781,625	No	No			X		\$1,200
Tennant	68	\$22,180	\$24,820	No	No			X		\$100
Terril	367	\$459,563	\$527,504	No	No			X		\$900
Thayer	59	\$15,542	\$15,587	No	No			X		\$100

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Thompson	502	\$526,933	\$509,910	No	No			X		\$900
Thor	186	\$182,375	\$224,017	No	No			X		\$475
Thornburg	67	\$9,398	\$26,008	No	No			X		\$100
Thornton	422	\$387,594	\$468,041	No	No			X		\$900
Thurman	229	\$60,600	\$80,750	No	No			X		\$475
Tiffin	1,947	\$6,008,338	\$13,039,405	No	Yes		X		\$625	
Tingley	184	\$75,522	\$77,125	No	No			X		\$475
Tipton	3,221	\$13,864,961	\$13,490,063	Yes	-	X				
Titonka	476	\$1,134,712	\$1,200,540	No	Yes		X		\$175	
Toledo	2,341	\$3,924,335	\$4,503,354	Yes	-	X				
Toronto	124	\$79,260	\$79,876	No	No			X		\$475
Traer	1,703	\$4,811,720	\$8,047,290	No	Yes		X		\$425	
Treynor	919	\$949,297	\$1,659,855	No	No			X		\$1,200
Tripoli	1,313	\$1,560,093	\$1,584,066	No	Yes		X		\$175	
Truesdale	81	\$61,144	\$61,410	No	No			X		\$475
Truro	485	\$451,636	\$419,887	No	No			X		\$900
Turin	68	\$22,921	\$29,821	No	No			X		\$100
Udell	47	\$32,060	\$37,060	No	No			X		\$100
Underwood	917	\$983,767	\$1,280,144	No	No			X		\$1,200

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Union	397	\$357,605	\$1,033,581	No	No			X		\$1,200
Unionville	102	\$44,689	\$45,295	No	No			X		\$100
University Heights	1,051	\$1,617,200	\$1,511,623	No	Yes		X		\$175	
University Park	487	\$752,000	\$755,100	No	No			X		\$1,200
Urbana	1,458	\$2,297,148	\$2,090,790	No	Yes		X		\$175	
Urbandale	39,463	\$86,227,838	\$91,940,363	Yes	-	X				
Ute	374	\$558,089	\$600,401	No	No			X		\$1,200
Vail	436	\$372,782	\$300,933	No	No			X		\$900
Valeria	57	\$13,742	\$12,742	No	No			X		\$100
Van Horne	682	\$945,023	\$955,003	No	No			X		\$1,200
Van Meter	1,016	\$1,662,368	\$1,931,199	No	Yes		X		\$175	
Van Wert	230	\$117,882	\$98,850	No	No			X		\$475
Varina	71	\$49,159	\$63,618	No	No			X		\$475
Vedic City	1,294	\$477,310	\$443,704	No	No			X		\$900
Ventura	717	\$1,154,797	\$1,241,126	No	Yes		X		\$175	
Victor	893	\$922,000	\$902,000	No	No			X		\$1,200
Villisca	1,252	\$2,653,094	\$1,221,103	No	Yes		X		\$175	
Vincent	174	\$273,124	\$208,908	No	No			X		\$475
Vining	50	\$21,224	\$30,090	No	No			X		\$100

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Vinton	5,257	\$16,049,671	\$13,063,664	Yes	-	X				
Volga	208	\$201,881	\$219,778	No	No					\$475
Wadena	262	\$181,746	\$192,699	No	No					\$475
Wahpeton	341	\$2,328,388	\$1,602,600	No	Yes		X		\$175	
Walcott	1,629	\$4,772,848	\$2,623,542	No	Yes		X		\$175	
Walford	1,463	\$924,882	\$1,035,953	No	No			X		\$1,200
Walker	791	\$802,638	\$853,003	No	No			X		\$1,200
Wall Lake	819	\$2,743,666	\$2,788,503	No	Yes		X		\$175	
Wallingford	197	\$224,982	\$227,630	No	No			X		\$475
Walnut	785	\$2,642,506	\$4,096,525	No	Yes		X		\$250	
Wapello	2,067	\$2,222,103	\$2,269,356	Yes	-	X				
Washington	7,266	\$14,026,774	\$21,986,231	Yes	-	X				
Washta	248	\$240,735	\$243,013	No	No			X		\$475
Waterloo	68,406	\$150,188,162	\$151,937,130	Yes	-	X				
Waterville	144	\$99,382	\$94,955	No	No			X		\$475
Waucoma	257	\$298,175	\$297,770	No	No			X		\$475
Waukee	13,790	\$49,491,451	\$62,382,630	Yes	-	X				
Waukon	3,897	\$6,909,567	\$6,757,944	Yes	-	X				
Waverly	9,874	\$18,991,362	\$19,032,689	Yes	-	X				

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Wayland	966	\$2,017,407	\$1,862,547	No	Yes		X		\$175	
Webb	141	\$194,149	\$237,636	No	No			X		\$475
Webster	88	\$64,637	\$29,804	No	No			X		\$100
Webster City	8,070	\$28,567,018	\$41,545,649	Yes	-	X				
Weldon	125	\$49,292	\$35,480	No	No			X		\$100
Wellman	1,408	\$3,620,457	\$2,744,213	No	Yes		X		\$175	
Wellsburg	707	\$809,089	\$847,050	No	No			X		\$1,200
Welton	165	\$192,249	\$193,478	No	No			X		\$475
Wesley	390	\$472,516	\$605,349	No	No			X		\$1,200
West Bend	785	\$5,163,860	\$4,373,905	No	Yes		X		\$250	
West Branch	2,322	\$3,911,725	\$8,283,463	Yes	-	X				
West Burlington	2,968	\$7,625,149	\$19,900,214	Yes	-	X				
West Chester	146	\$116,265	\$141,593	No	No			X		\$475
West Des Moines	56,609	\$170,122,705	\$248,199,525	Yes	-	X				
West Liberty	3,736	\$13,732,033	\$10,625,206	Yes	-	X				
West Okoboji	289	\$885,870	\$1,028,302	No	No			X		\$1,200
West Point	966	\$2,457,912	\$2,506,409	No	Yes		X		\$175	
West Union	2,486	\$3,280,841	\$4,248,056	Yes	-	X				
Westfield	132	\$166,200	\$195,100	No	No			X		\$475

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Westgate	211	\$171,718	\$160,274	No	No			X		\$475
Westphalia	127	\$44,100	\$46,223	No	No			X		\$100
Westside	299	\$392,932	\$453,694	No	No			X		\$900
Westwood	112	\$95,266	\$115,178	No	No			X		\$475
What Cheer	646	\$479,184	\$522,459	No	No			X		\$900
Wheatland	764	\$754,398	\$737,583	No	No			X		\$1,200
Whiting	762	\$1,156,000	\$1,128,578	No	Yes		X		\$175	
Whittemore	504	\$2,063,670	\$1,904,405	No	Yes		X		\$175	
Whitten	149	\$67,254	\$95,579	No	No			X		\$475
Willey	88	\$37,813	\$32,500	No	No			X		\$100
Williams	344	\$519,270	\$493,722	No	No			X		\$900
Williamsburg	3,068	\$5,254,161	\$5,435,799	Yes	-	X				
Williamson	152	\$53,800	\$51,229	No	No			X		\$475
Wilton	2,802	\$4,545,225	\$4,334,507	Yes	-	X				
Windsor Heights	4,860	\$8,356,668	\$9,120,868	Yes	-	X				
Winfield	1,134	\$1,472,798	\$1,754,475	No	Yes		X		\$175	
Winterset	5,190	\$9,551,780	\$9,645,901	Yes	-	X				
Winthrop	850	\$988,078	\$1,169,548	No	No			X		\$1,200
Wiota	116	\$114,350	\$92,650	No	No			X		\$475

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Woden	229	\$410,032	\$254,098	No	No			X		\$475
Woodbine	1,459	\$2,592,010	\$2,508,585	No	Yes		X		\$175	
Woodburn	202	\$120,581	\$122,405	No	No			X		\$475
Woodward	1,024	\$1,528,507	\$5,514,019	No	Yes		X		\$425	
Woolstock	168	\$445,100	\$905,400	No	No			X		\$1,200
Worthington	401	\$380,463	\$1,245,135	No	No			X		\$1,200
Wyoming	515	\$1,370,375	\$1,312,935	No	Yes		X		\$175	
Yale	246	\$189,595	\$188,775	No	No			X		\$475
Yetter	34	\$45,394	\$50,172	No	No			X		\$475
Yorktown	85	\$34,790	\$31,720	No	No			X		\$100
Zearing	554	\$652,229	\$729,404	No	No			X		\$1,200
Zwingle	91	\$63,294	\$59,090	No	No			X		\$475

Audit/Exam Requirement for FY17-18

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee	
		FY 2017	FY 2018			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam	
						Annual Exam Filing Fee Structure			Periodic Exam Fee Structure		
		Under \$1 million		\$100 fee	Under \$50,000		\$100 fee				
		At least \$1 million but less than \$3 million		\$175 fee	At least \$50,000 but less than \$300,000		\$475 fee				
		At least \$3 million but less than \$5 million		\$250 fee	At least \$300,000 but less than \$600,000		\$900 fee				
		At least \$5 million but less than \$10 million		\$425 fee	\$600,000 and over		\$1,200 fee				
		At least \$10 million but less than \$25 million		\$625 fee							
		\$25 million and over		\$850 fee							

* Annual examination filing fees are paid annually and are due upon filing of the report, but not later than March 31, 2018 (for FY17 annual exams).

** Periodic examination fees are due annually, not later than March 31. The periodic fee is based on the original certified budget of the year in which the fee is due. For example, the periodic fee payable in March 2018 is based on the budget for the year ending 2018.

Note: The cost of an annual exam is paid for by the city. The cost of a periodic exam (at least once every 8 years) is paid from the periodic exam fees received annually by the Auditor of State.