

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ackley	1,589	\$3,054,238	\$5,372,074	No	Yes		X		\$425	
Ackworth	83	\$39,657	\$40,057	No	No			X		\$100
Adair	781	\$5,414,728	\$3,616,791	No	Yes		X		\$250	
Adel	3,682	\$5,688,309	\$16,734,770	Yes	-	X				
Afton	845	\$1,416,093	\$1,496,596	No	Yes		X		\$175	
Agency	638	\$515,340	\$572,040	No	No			X		\$900
Ainsworth	567	\$399,022	\$481,871	No	No			X		\$900
Akron	1,486	\$6,264,387	\$6,671,402	No	Yes		X		\$425	
Albert City	699	\$3,529,310	\$1,247,433	No	Yes		X		\$175	
Albia	3,766	\$5,394,382	\$5,902,463	Yes	-	X				
Albion	505	\$404,516	\$416,367	No	No			X		\$900

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Alburnett	673	\$950,277	\$700,715	No	No			X		\$1,200
Alden	787	\$977,711	\$895,582	No	No			X		\$1,200
Alexander	175	\$94,774	\$151,153	No	No			X		\$475
Algona	5,560	\$13,873,329	\$12,052,380	Yes	-	X				
Alleman	432	\$266,881	\$299,018	No	No			X		\$475
Allerton	501	\$555,765	\$513,307	No	No			X		\$900
Allison	1,029	\$4,443,056	\$3,882,918	No	Yes		X		\$250	
Alta	1,883	\$2,031,784	\$2,222,419	No	Yes		X		\$175	
Alta Vista	266	\$443,085	\$420,100	No	No			X		\$900
Alton	1,216	\$5,498,845	\$4,548,247	No	Yes		X		\$250	
Altoona	14,541	\$98,332,737	\$47,960,973	Yes	-	X				

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Alvord	196	\$177,400	\$230,700	No	No			X		\$475
Ames	58,965	\$356,893,696	\$366,483,398	Yes	-	X				
Anamosa	5,533	\$12,322,840	\$7,661,891	Yes	-	X				
Andover	103	\$136,236	\$82,998	No	No			X		\$475
Andrew	434	\$414,310	\$402,005	No	No			X		\$900
Anita	972	\$4,146,649	\$2,245,553	No	Yes		X		\$175	
Ankeny	45,582	\$124,925,453	\$133,182,121	Yes	-	X				
Anthon	565	\$1,484,400	\$1,298,040	No	Yes		X		\$175	
Aplington	1,128	\$1,993,673	\$1,989,025	No	Yes		X		\$175	
Arcadia	484	\$461,760	\$553,850	No	No			X		\$900
Archer	131	\$73,651	\$78,395	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Aredale	74	\$49,164	\$47,614	No	No			X		\$100
Arion	108	\$37,799	\$50,161	No	No			X		\$475
Arispe	100	\$31,700	\$59,600	No	No			X		\$475
Arlington	429	\$600,645	\$558,836	No	No			X		\$900
Armstrong	926	\$855,257	\$2,066,792	No	No			X		\$1,200
Arnolds Park	1,126	\$4,621,091	\$4,327,133	No	Yes		X		\$250	
Arthur	206	\$281,122	\$421,611	No	No			X		\$900
Asbury	4,170	\$14,853,809	\$7,343,789	Yes	-	X				
Ashton	458	\$597,957	\$598,405	No	No			X		\$900
Aspinwall	40	\$21,000	\$20,000	No	No			X		\$100
Atalissa	311	\$243,656	\$238,810	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Atkins	1,670	\$2,038,012	\$2,045,450	No	Yes		X		\$175	
Atlantic	7,112	\$10,501,645	\$12,777,233	Yes	-	X				
Auburn	322	\$591,848	\$577,094	No	No			X		\$900
Audubon	2,176	\$10,298,602	\$9,056,588	Yes	-	X				
Aurelia	1,036	\$1,040,875	\$1,447,798	No	Yes		X		\$175	
Aurora	185	\$159,679	\$156,500	No	No			X		\$475
Avoca	1,506	\$6,350,418	\$9,210,152	No	Yes		X		\$425	
Ayrshire	143	\$57,927	\$72,825	No	No			X		\$475
Badger	561	\$559,152	\$726,136	No	No			X		\$1,200
Bagley	303	\$195,604	\$212,204	No	No			X		\$475
Baldwin	109	\$90,540	\$108,560	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Balltown	68	\$44,400	\$43,100	No	No			X		\$100
Bancroft	732	\$2,050,291	\$1,333,125	No	Yes		X		\$175	
Bankston	25	\$10,600	\$11,150	No	No			X		\$100
Barnes City	176	\$235,800	\$1,215,000	No	No			X		\$1,200
Barnum	191	\$165,937	\$150,037	No	No			X		\$475
Bassett	66	\$33,460	\$33,325	No	No			X		\$100
Batavia	499	\$344,800	\$339,700	No	No			X		\$900
Battle Creek	713	\$1,321,315	\$1,323,791	No	Yes		X		\$175	
Baxter	1,101	\$1,270,017	\$1,336,561	No	Yes		X		\$175	
Bayard	471	\$598,618	\$645,674	No	No			X		\$1,200
Beacon	494	\$118,292	\$124,748	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Beaconsfield	15	\$6,213	\$6,280	No	No			X		\$100
Beaman	191	\$316,848	\$291,210	No	No			X		\$475
Beaver	48	\$14,495	\$13,262	No	No			X		\$100
Bedford	1,440	\$2,956,985	\$2,567,270	No	Yes		X		\$175	
Belle Plaine	2,534	\$4,962,490	\$6,146,005	Yes	-	X				
Bellevue	2,191	\$10,192,884	\$11,632,713	Yes	-	X				
Belmond	2,376	\$4,023,484	\$5,032,081	Yes	-	X				
Bennett	405	\$368,029	\$442,163	No	No			X		\$900
Benton	41	\$15,283	\$14,673	No	No			X		\$100
Berkley	32	\$6,680	\$6,546	No	No			X		\$100
Bernard	112	\$120,102	\$124,045	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Bertram	294	\$223,620	\$217,610	No	No			X		\$475
Bettendorf	33,217	\$89,465,542	\$82,117,667	Yes	-	X				
Bevington	63	\$99,766	\$86,518	No	No			X		\$475
Birmingham	448	\$442,765	\$369,782	No	No			X		\$900
Blairsburg	215	\$213,574	\$346,856	No	No			X		\$900
Blairstown	692	\$824,654	\$856,634	No	No			X		\$1,200
Blakesburg	296	\$246,600	\$250,605	No	No			X		\$475
Blanchard	38	\$13,419	\$15,649	No	No			X		\$100
Blencoe	224	\$281,060	\$1,466,745	No	No			X		\$1,200
Blockton	192	\$122,282	\$134,622	No	No			X		\$475
Bloomfield	2,640	\$13,248,870	\$9,022,467	Yes	-	X				

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Blue Grass	1,452	\$5,727,755	\$2,307,581	No	Yes		X		\$175	
Bode	302	\$444,563	\$397,454	No	No			X		\$900
Bonaparte	433	\$855,628	\$775,486	No	No			X		\$1,200
Bondurant	3,860	\$7,075,765	\$11,966,204	Yes	-	X				
Boone	12,661	\$18,477,322	\$18,984,081	Yes	-	X				
Bouton	129	\$114,745	\$97,821	No	No			X		\$475
Boxholm	195	\$104,225	\$103,975	No	No			X		\$475
Boyden	707	\$1,198,759	\$1,205,174	No	Yes		X		\$175	
Braddyville	159	\$122,410	\$121,770	No	No			X		\$475
Bradgate	86	\$60,000	\$64,500	No	No			X		\$475
Brandon	309	\$292,782	\$1,102,750	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Brayton	128	\$171,993	\$143,629	No	No			X		\$475
Breda	483	\$1,237,562	\$1,559,615	No	Yes		X		\$175	
Bridgewater	182	\$64,900	\$79,000	No	No			X		\$475
Brighton	652	\$1,022,813	\$1,073,064	No	Yes		X		\$175	
Bristow	160	\$187,850	\$164,300	No	No			X		\$475
Britt	2,069	\$3,353,761	\$3,119,214	Yes	-	X				
Bronson	322	\$278,314	\$261,932	No	No			X		\$475
Brooklyn	1,468	\$6,465,961	\$4,590,250	No	Yes		X		\$250	
Brunsville	151	\$82,500	\$204,600	No	No			X		\$475
Buck Grove	43	\$16,466	\$18,568	No	No			X		\$100
Buckeye	108	\$79,200	\$79,900	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Buffalo	1,270	\$2,318,182	\$2,371,624	No	Yes		X		\$175	
Buffalo Center	905	\$924,875	\$963,060	No	No			X		\$1,200
Burlington	25,663	\$69,616,780	\$66,276,116	Yes	-	X				
Burt	533	\$1,085,025	\$1,121,427	No	Yes		X		\$175	
Bussey	422	\$353,100	\$364,000	No	No			X		\$900
Calamus	439	\$815,094	\$420,102	No	No			X		\$900
Callender	376	\$763,108	\$746,564	No	No			X		\$1,200
Calmar	978	\$2,253,442	\$4,343,779	No	Yes		X		\$250	
Calumet	170	\$238,200	\$248,000	No	No			X		\$475
Camanche	4,448	\$4,691,136	\$5,031,007	Yes	-	X				
Cambridge	827	\$2,129,131	\$998,471	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Cantril	222	\$203,948	\$208,711	No	No			X		\$475
Carbon	34	\$8,860	\$8,375	No	No			X		\$100
Carlisle	3,876	\$10,335,007	\$9,492,456	Yes	-	X				
Carpenter	109	\$41,520	\$44,185	No	No			X		\$100
Carroll	10,103	\$18,886,944	\$25,228,077	Yes	-	X				
Carson	812	\$1,323,253	\$1,533,039	No	Yes		X		\$175	
Carter Lake	3,785	\$5,551,695	\$5,414,613	Yes	-	X				
Cascade	2,159	\$9,680,070	\$6,608,527	Yes	-	X				
Casey	426	\$1,405,690	\$1,405,690	No	Yes		X		\$175	
Castalia	173	\$127,450	\$116,850	No	No			X		\$475
Castana	147	\$86,449	\$117,646	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Cedar Falls	39,260	\$83,455,190	\$78,931,310	Yes	-	X				
Cedar Rapids	126,326	\$516,093,543	\$515,934,711	Yes	-	X				
Center Point	2,421	\$2,929,891	\$4,067,951	Yes	-	X				
Centerville	5,528	\$7,148,704	\$8,280,689	Yes	-	X				
Central City	1,257	\$2,352,712	\$3,498,033	No	Yes		X		\$250	
Centralia	134	\$41,780	\$40,162	No	No			X		\$100
Chariton	4,321	\$4,916,308	\$5,235,883	Yes	-	X				
Charles City	7,652	\$15,853,967	\$25,225,302	Yes	-	X				
Charlotte	394	\$273,574	\$340,412	No	No			X		\$900
Charter Oak	502	\$944,418	\$1,119,101	No	No			X		\$1,200
Chatsworth	79	\$19,899	\$17,998	No	No			X		\$100

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Chelsea	267	\$237,442	\$237,842	No	No			X		\$475
Cherokee	5,253	\$10,211,706	\$8,325,690	Yes	-	X				
Chester	127	\$118,156	\$102,558	No	No			X		\$475
Chillicothe	97	\$75,492	\$77,533	No	No			X		\$475
Churdan	386	\$377,600	\$282,745	No	No			X		\$475
Cincinnati	357	\$759,659	\$832,065	No	No			X		\$1,200
Clare	146	\$313,033	\$228,391	No	No			X		\$475
Clarence	974	\$1,754,262	\$1,380,133	No	Yes		X		\$175	
Clarinda	5,572	\$52,835,761	\$68,211,727	Yes	-	X				
Clarion	2,850	\$5,975,566	\$6,365,842	Yes	-	X				
Clarksville	1,439	\$1,959,110	\$2,150,415	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Clayton	43	\$106,728	\$113,228	No	No			X		\$475
Clear Lake	7,777	\$14,077,111	\$13,508,089	Yes	-	X				
Clearfield	363	\$512,440	\$496,200	No	No			X		\$900
Cleghorn	240	\$285,299	\$303,131	No	No			X		\$900
Clemons	148	\$490,885	\$132,236	No	No			X		\$475
Clermont	632	\$639,390	\$606,754	No	No			X		\$1,200
Clinton	26,885	\$54,552,864	\$55,959,163	Yes	-	X				
Clio	80	\$32,050	\$31,180	No	No			X		\$100
Clive	15,447	\$36,456,294	\$37,232,594	Yes	-	X				
Clutier	213	\$203,330	\$0	No	No			X		\$100
Coburg	42	\$21,400	\$14,550	No	No			X		\$100

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Coggon	658	\$2,472,851	\$908,430	No	No			X		\$1,200
Coin	193	\$157,479	\$154,414	No	No			X		\$475
Colesburg	404	\$519,944	\$508,797	No	No			X		\$900
Colfax	2,093	\$2,531,313	\$2,547,591	Yes	-	X				
College Springs	214	\$184,300	\$221,790	No	No			X		\$475
Collins	495	\$689,040	\$48,629	No	No			X		\$100
Colo	876	\$1,077,062	\$1,093,699	No	Yes		X		\$175	
Columbus City	391	\$237,027	\$263,539	No	No			X		\$475
Columbus Junction	1,899	\$1,568,146	\$1,666,807	No	Yes		X		\$175	
Colwell	73	\$45,800	\$47,210	No	No			X		\$100
Conesville	432	\$261,530	\$250,281	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Conrad	1,108	\$1,489,661	\$1,867,423	No	Yes		X		\$175	
Conway	41	\$16,001	\$16,602	No	No			X		\$100
Coon Rapids	1,305	\$10,112,383	\$11,389,834	No	Yes		X		\$625	
Coppock	47	\$17,545	\$24,925	No	No			X		\$100
Coralville	18,907	\$90,702,958	\$106,946,334	Yes	-	X				
Corning	1,635	\$2,156,130	\$1,876,995	No	Yes		X		\$175	
Correctionville	821	\$934,604	\$883,685	No	No			X		\$1,200
Corwith	309	\$817,107	\$843,062	No	No			X		\$1,200
Corydon	1,585	\$2,504,353	\$2,655,475	No	Yes		X		\$175	
Cotter	48	\$7,385	\$6,960	No	No			X		\$100
Coulter	281	\$227,630	\$231,506	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Council Bluffs	62,230	\$143,777,792	\$145,746,460	Yes	-	X				
Craig	89	\$68,200	\$60,000	No	No			X		\$475
Crawfordsville	264	\$197,400	\$197,400	No	No			X		\$475
Crescent	617	\$1,005,658	\$827,803	No	No			X		\$1,200
Cresco	3,868	\$6,449,664	\$7,480,598	Yes	-	X				
Creston	7,834	\$16,773,681	\$19,343,892	Yes	-	X				
Cromwell	107	\$37,250	\$37,622	No	No			X		\$100
Crystal Lake	250	\$226,200	\$225,900	No	No			X		\$475
Cumberland	262	\$279,230	\$320,121	No	No			X		\$900
Cumming	351	\$560,087	\$1,080,329	No	No			X		\$1,200
Curlew	58	\$23,953	\$18,264	No	No			X		\$100

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Cushing	220	\$225,160	\$945,885	No	No			X		\$1,200
Cylinder	88	\$59,148	\$70,880	No	No			X		\$475
Dakota City	843	\$1,272,184	\$1,336,722	No	Yes		X		\$175	
Dallas Center	1,623	\$3,301,446	\$3,209,127	No	Yes		X		\$250	
Dana	71	\$29,452	\$28,862	No	No			X		\$100
Danbury	348	\$287,928	\$340,373	No	No			X		\$900
Danville	934	\$1,890,705	\$2,199,029	No	Yes		X		\$175	
Davenport	99,685	\$231,949,010	\$230,744,782	Yes	-	X				
Davis City	204	\$186,884	\$208,950	No	No			X		\$475
Dawson	131	\$116,427	\$90,027	No	No			X		\$475
Dayton	837	\$1,727,123	\$1,756,194	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
De Soto	1,050	\$8,168,821	\$4,645,576	No	Yes		X		\$250	
De Witt	5,322	\$11,678,433	\$11,122,124	Yes	-	X				
Decatur City	197	\$88,100	\$96,010	No	No			X		\$475
Decorah	8,127	\$10,764,872	\$11,016,741	Yes	-	X				
Dedham	266	\$123,734	\$234,134	No	No			X		\$475
Deep River	279	\$194,753	\$177,747	No	No			X		\$475
Defiance	284	\$258,227	\$368,600	No	No			X		\$900
Delaware	159	\$92,250	\$404,370	No	No			X		\$900
Delhi	460	\$664,996	\$588,533	No	No			X		\$900
Delmar	525	\$446,774	\$526,116	No	No			X		\$900
Deloit	264	\$209,468	\$230,268	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Delta	328	\$288,402	\$279,991	No	No			X		\$475
Denison	8,298	\$10,544,636	\$10,487,361	Yes	-	X				
Denver	1,780	\$5,332,751	\$4,009,668	No	Yes		X		\$250	
Derby	115	\$35,291	\$77,541	No	No			X		\$475
Des Moines	203,433	\$519,945,947	\$545,544,669	Yes	-	X				
Dexter	611	\$300,933	\$376,215	No	No			X		\$900
Diagonal	330	\$310,700	\$303,261	No	No			X		\$900
Dickens	185	\$214,900	\$214,300	No	No			X		\$475
Dike	1,209	\$2,557,590	\$2,774,654	No	Yes		X		\$175	
Dixon	247	\$169,973	\$159,440	No	No			X		\$475
Dolliver	66	\$49,878	\$57,889	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Donahue	346	\$374,169	\$377,891	No	No			X		\$900
Donnellson	912	\$1,069,064	\$1,747,406	No	Yes		X		\$175	
Doon	577	\$483,000	\$585,000	No	No			X		\$900
Dougherty	58	\$62,900	\$57,150	No	No			X		\$475
Dow City	510	\$636,566	\$621,202	No	No			X		\$1,200
Dows	538	\$489,498	\$482,187	No	No			X		\$900
Drakesville	184	\$93,104	\$85,364	No	No			X		\$475
Dubuque	57,637	\$169,712,947	\$174,801,105	Yes	-	X				
Dumont	637	\$594,499	\$604,607	No	No			X		\$1,200
Duncombe	410	\$454,229	\$502,490	No	No			X		\$900
Dundee	174	\$215,167	\$179,117	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Dunkerton	852	\$954,806	\$1,137,332	No	No			X		\$1,200
Dunlap	1,042	\$1,067,217	\$1,219,495	No	Yes		X		\$175	
Durango	22	\$1,275	\$2,591	No	No			X		\$100
Durant	1,832	\$4,583,643	\$3,547,844	No	Yes		X		\$250	
Dyersville	4,058	\$8,377,997	\$7,527,311	Yes	-	X				
Dysart	1,379	\$3,378,416	\$3,090,459	No	Yes		X		\$250	
Eagle Grove	3,583	\$16,588,954	\$22,567,003	Yes	-	X				
Earlham	1,450	\$2,264,985	\$2,007,579	No	Yes		X		\$175	
Earling	437	\$337,340	\$279,600	No	No			X		\$475
Earlville	812	\$2,073,978	\$1,494,850	No	Yes		X		\$175	
Early	557	\$828,403	\$654,718	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
East Peru	125	\$52,195	\$55,932	No	No			X		\$475
Eddyville	1,024	\$1,066,454	\$1,076,129	No	Yes		X		\$175	
Edgewood	864	\$1,233,398	\$1,573,671	No	Yes		X		\$175	
Elberon	196	\$175,044	\$202,463	No	No			X		\$475
Eldon	927	\$888,033	\$848,918	No	No			X		\$1,200
Eldora	2,732	\$4,279,065	\$3,942,764	Yes	-	X				
Eldridge	5,651	\$13,742,334	\$19,558,109	Yes	-	X				
Elgin	683	\$705,130	\$722,068	No	No			X		\$1,200
Elk Horn	662	\$932,944	\$968,774	No	No			X		\$1,200
Elk Run Heights	1,117	\$1,025,955	\$1,045,262	No	Yes		X		\$175	
Elkader	1,273	\$2,637,645	\$2,808,625	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Elkhart	683	\$790,467	\$4,931,160	No	No			X		\$1,200
Elkport	37	\$19,340	\$19,750	No	No			X		\$100
Elliott	350	\$313,100	\$346,467	No	No			X		\$900
Ellston	43	\$14,975	\$15,822	No	No			X		\$100
Ellsworth	531	\$2,939,173	\$2,454,579	No	Yes		X		\$175	
Elma	546	\$722,314	\$710,484	No	No			X		\$1,200
Ely	1,776	\$2,302,428	\$2,193,352	No	Yes		X		\$175	
Emerson	438	\$794,615	\$669,384	No	No			X		\$1,200
Emmetsburg	3,904	\$9,233,748	\$8,954,613	Yes	-	X				
Epworth	1,860	\$2,484,048	\$2,192,035	No	Yes		X		\$175	
Essex	798	\$998,418	\$998,913	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Estherville	6,360	\$22,056,820	\$20,927,407	Yes	-	X				
Evansdale	4,751	\$5,089,658	\$5,083,400	Yes	-	X				
Everly	603	\$2,206,984	\$2,513,259	No	Yes		X		\$175	
Exira	840	\$913,895	\$3,534,450	No	No			X		\$1,200
Exline	160	\$59,328	\$53,169	No	No			X		\$475
Fairbank	1,113	\$3,959,932	\$3,042,648	No	Yes		X		\$250	
Fairfax	2,123	\$4,564,363	\$5,630,972	Yes	-	X				
Fairfield	9,464	\$33,125,460	\$26,250,592	Yes	-	X				
Farley	1,537	\$2,458,556	\$4,875,293	No	Yes		X		\$250	
Farmersburg	302	\$325,483	\$363,815	No	No			X		\$900
Farmington	664	\$674,500	\$971,207	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Farnhamville	371	\$1,270,109	\$1,206,074	No	Yes		X		\$175	
Farragut	485	\$961,819	\$825,353	No	No			X		\$1,200
Fayette	1,338	\$1,763,370	\$1,904,886	No	Yes		X		\$175	
Fenton	279	\$859,809	\$907,347	No	No			X		\$1,200
Ferguson	126	\$51,017	\$55,547	No	No			X		\$475
Fertile	370	\$545,769	\$508,205	No	No			X		\$900
Floris	138	\$107,150	\$128,650	No	No			X		\$475
Floyd	335	\$506,334	\$1,218,351	No	No			X		\$1,200
Fonda	631	\$1,333,312	\$1,471,174	No	Yes		X		\$175	
Fontanelle	672	\$1,483,612	\$1,875,665	No	Yes		X		\$175	
Forest City	4,151	\$12,786,873	\$19,940,370	Yes	-	X				

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Fort Atkinson	349	\$462,459	\$462,756	No	No			X		\$900
Fort Dodge	25,206	\$77,043,876	\$80,989,624	Yes	-	X				
Fort Madison	11,051	\$21,372,765	\$24,158,460	Yes	-	X				
Fostoria	231	\$206,973	\$206,447	No	No			X		\$475
Franklin	143	\$67,021	\$66,286	No	No			X		\$475
Fraser	102	\$25,707	\$39,796	No	No			X		\$100
Fredericksburg	931	\$3,656,469	\$3,357,294	No	Yes		X		\$250	
Frederika	183	\$132,586	\$145,620	No	No			X		\$475
Fredonia	244	\$200,080	\$110,942	No	No			X		\$475
Fremont	743	\$373,675	\$393,433	No	No			X		\$900
Fruitland	977	\$486,375	\$464,939	No	No			X		\$900

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Galt	32	\$12,140	\$12,240	No	No			X		\$100
Galva	434	\$404,965	\$418,930	No	No			X		\$900
Garber	88	\$41,425	\$39,525	No	No			X		\$100
Garden Grove	211	\$168,950	\$196,444	No	No			X		\$475
Garnavillo	745	\$996,839	\$1,637,277	No	No			X		\$1,200
Garner	3,129	\$7,568,051	\$7,175,982	Yes	-	X				
Garrison	371	\$217,982	\$930,621	No	No			X		\$1,200
Garwin	527	\$374,135	\$373,495	No	No			X		\$900
Geneva	165	\$117,605	\$177,375	No	No			X		\$475
George	1,080	\$1,212,037	\$1,298,909	No	Yes		X		\$175	
Gibson	61	\$17,150	\$17,150	No	No			X		\$100

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gilbert	1,082	\$1,115,505	\$9,075,485	No	Yes		X		\$425	
Gilbertville	712	\$1,408,678	\$1,227,703	No	Yes		X		\$175	
Gillett Grove	49	\$24,300	\$18,950	No	No			X		\$100
Gilman	509	\$524,334	\$555,929	No	No			X		\$900
Gilmore City	504	\$2,630,181	\$2,092,518	No	Yes		X		\$175	
Gladbrook	945	\$1,218,183	\$1,226,616	No	Yes		X		\$175	
Glenwood	5,269	\$4,354,451	\$4,758,155	Yes	-	X				
Glidden	1,146	\$2,447,604	\$5,706,018	No	Yes		X		\$425	
Goldfield	635	\$590,274	\$594,906	No	No			X		\$900
Goodell	139	\$89,497	\$2,772,050	No	No			X		\$1,200
Goose Lake	240	\$475,111	\$246,741	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gowrie	1,037	\$2,630,787	\$2,471,255	No	Yes		X		\$175	
Graettinger	844	\$3,279,914	\$3,040,738	No	Yes		X		\$250	
Graf	79	\$21,378	\$22,478	No	No			X		\$100
Grafton	252	\$526,705	\$713,550	No	No			X		\$1,200
Grand Junction	824	\$621,405	\$634,925	No	No			X		\$1,200
Grand Mound	642	\$799,215	\$640,132	No	No			X		\$1,200
Grand River	236	\$64,650	\$186,420	No	No			X		\$475
Grandview	556	\$351,210	\$335,880	No	No			X		\$900
Granger	1,244	\$2,374,908	\$2,688,812	No	Yes		X		\$175	
Grant	92	\$41,800	\$42,850	No	No			X		\$100
Granville	312	\$1,210,500	\$603,000	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gravity	188	\$66,660	\$66,510	No	No			X		\$475
Gray	63	\$28,900	\$21,505	No	No			X		\$100
Greeley	256	\$172,700	\$192,891	No	No			X		\$475
Greene	1,130	\$3,655,578	\$5,777,180	No	Yes		X		\$425	
Greenfield	1,982	\$9,140,450	\$21,387,209	No	Yes		X		\$625	
Greenville	75	\$41,423	\$38,994	No	No			X		\$100
Grimes	8,246	\$24,668,393	\$33,264,833	Yes	-	X				
Grinnell	9,218	\$24,269,122	\$31,898,053	Yes	-	X				
Griswold	1,036	\$1,156,814	\$1,433,649	No	Yes		X		\$175	
Grundy Center	2,706	\$4,038,422	\$4,556,830	Yes	-	X				
Gruver	94	\$117,925	\$90,980	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Guernsey	63	\$39,140	\$44,020	No	No			X		\$100
Guthrie Center	1,569	\$3,319,935	\$3,084,239	No	Yes		X		\$250	
Guttenberg	1,919	\$24,285,593	\$28,696,925	No	Yes		X		\$850	
Halbur	246	\$425,201	\$371,099	No	No			X		\$900
Hamburg	1,187	\$1,221,916	\$1,102,831	No	Yes		X		\$175	
Hamilton	130	\$26,980	\$33,689	No	No			X		\$100
Hampton	4,461	\$6,770,841	\$5,468,231	Yes	-	X				
Hancock	196	\$353,769	\$803,081	No	No			X		\$1,200
Hanlontown	226	\$408,520	\$346,054	No	No			X		\$900
Hansell	98	\$56,925	\$68,759	No	No			X		\$475
Harcourt	303	\$265,354	\$260,269	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hardy	47	\$50,200	\$51,400	No	No			X		\$475
Harlan	5,106	\$20,637,128	\$19,223,001	Yes	-	X				
Harper	114	\$90,813	\$35,912	No	No			X		\$100
Harpers Ferry	328	\$466,037	\$525,062	No	No			X		\$900
Harris	170	\$667,266	\$193,636	No	No			X		\$475
Hartford	771	\$612,441	\$740,301	No	No			X		\$1,200
Hartley	1,672	\$4,997,393	\$5,663,561	No	Yes		X		\$425	
Hartwick	86	\$38,715	\$39,669	No	No			X		\$100
Harvey	235	\$155,100	\$235,480	No	No			X		\$475
Hastings	152	\$185,864	\$222,880	No	No			X		\$475
Havelock	138	\$187,340	\$184,614	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Haverhill	173	\$175,496	\$181,962	No	No			X		\$475
Hawarden	2,546	\$16,790,535	\$7,999,735	Yes	-	X				
Hawkeye	449	\$586,219	\$644,520	No	No			X		\$1,200
Hayesville	50	\$19,775	\$25,789	No	No			X		\$100
Hazleton	823	\$583,906	\$588,643	No	No			X		\$900
Hedrick	764	\$765,657	\$727,805	No	No			X		\$1,200
Henderson	185	\$217,884	\$197,914	No	No			X		\$475
Hepburn	23	\$10,550	\$9,305	No	No			X		\$100
Hiawatha	7,024	\$22,529,404	\$20,922,902	Yes	-	X				
Hills	703	\$4,219,364	\$1,450,701	No	Yes		X		\$175	
Hillsboro	180	\$210,325	\$223,956	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hinton	928	\$2,255,303	\$2,510,327	No	Yes		X		\$175	
Holland	282	\$179,121	\$179,788	No	No			X		\$475
Holstein	1,396	\$2,261,390	\$2,192,430	No	Yes		X		\$175	
Holy Cross	374	\$357,685	\$350,085	No	No			X		\$900
Hopkinton	628	\$1,418,379	\$1,340,218	No	Yes		X		\$175	
Hornick	225	\$292,675	\$300,650	No	No			X		\$900
Hospers	698	\$1,256,101	\$997,701	No	No			X		\$1,200
Houghton	146	\$91,660	\$101,050	No	No			X		\$475
Hubbard	845	\$1,572,480	\$1,642,633	No	Yes		X		\$175	
Hudson	2,282	\$6,632,617	\$3,890,409	Yes	-	X				
Hull	2,175	\$5,210,497	\$5,370,005	Yes	-	X				

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Humboldt	4,690	\$10,652,809	\$9,713,690	Yes	-	X				
Humeston	494	\$525,597	\$499,022	No	No			X		\$900
Huxley	3,317	\$7,068,653	\$6,682,057	Yes	-	X				
Ida Grove	2,142	\$2,821,468	\$2,665,870	Yes	-	X				
Imogene	72	\$102,510	\$85,323	No	No			X		\$475
Independence	5,966	\$9,736,312	\$17,203,011	Yes	-	X				
Indianola	14,782	\$39,196,756	\$46,779,818	Yes	-	X				
Inwood	814	\$905,174	\$954,445	No	No			X		\$1,200
Ionia	291	\$225,559	\$310,046	No	No			X		\$900
Iowa City	67,862	\$173,329,635	\$167,570,306	Yes	-	X				
Iowa Falls	5,238	\$38,922,181	\$36,890,746	Yes	-	X				

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ireton	609	\$719,244	\$1,016,730	No	No			X		\$1,200
Irwin	341	\$345,285	\$345,175	No	No			X		\$900
Jackson Junction	58	\$40,131	\$40,131	No	No			X		\$100
Jamaica	224	\$159,419	\$183,215	No	No			X		\$475
Janesville	930	\$1,988,742	\$2,604,748	No	Yes		X		\$175	
Jefferson	4,345	\$7,205,364	\$7,297,016	Yes	-	X				
Jesup	2,520	\$4,615,795	\$2,962,981	Yes	-	X				
Jewell	1,215	\$1,069,668	\$1,177,887	No	Yes		X		\$175	
Johnston	17,278	\$66,775,569	\$49,101,396	Yes	-	X				
Joice	222	\$310,010	\$331,100	No	No			X		\$900
Jolley	41	\$25,580	\$13,094	No	No			X		\$100

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Kalona	2,363	\$3,217,724	\$3,084,941	Yes	-	X				
Kamrar	199	\$151,290	\$151,290	No	No			X		\$475
Kanawha	652	\$885,669	\$941,231	No	No			X		\$1,200
Kellerton	315	\$244,928	\$259,928	No	No			X		\$475
Kelley	309	\$820,143	\$365,228	No	No			X		\$900
Kellogg	599	\$413,698	\$416,353	No	No			X		\$900
Kensett	266	\$269,283	\$272,142	No	No			X		\$475
Keokuk	10,780	\$18,767,066	\$35,150,317	Yes	-	X				
Keomah Village	84	\$34,972	\$41,404	No	No			X		\$100
Keosauqua	1,006	\$3,944,710	\$3,068,545	No	Yes		X		\$250	
Keota	1,009	\$2,101,735	\$1,229,479	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Keswick	246	\$844,900	\$587,400	No	No			X		\$900
Keystone	622	\$3,141,496	\$896,456	No	No			X		\$1,200
Kimballton	322	\$401,971	\$519,215	No	No			X		\$900
Kingsley	1,411	\$1,661,896	\$2,495,463	No	Yes		X		\$175	
Kinross	73	\$14,900	\$26,400	No	No			X		\$100
Kirkman	64	\$22,548	\$23,947	No	No			X		\$100
Kirkville	167	\$83,402	\$83,317	No	No			X		\$475
Kiron	279	\$470,853	\$258,553	No	No			X		\$475
Klemme	507	\$508,220	\$580,646	No	No			X		\$900
Knierim	60	\$122,829	\$153,850	No	No			X		\$475
Knoxville	7,313	\$12,381,180	\$16,559,484	Yes	-	X				

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
La Motte	260	\$644,733	\$241,650	No	No			X		\$475
La Porte City	2,285	\$4,403,952	\$3,990,929	Yes	-	X				
Lacona	361	\$368,194	\$0	No	No			X		\$100
Ladora	283	\$215,165	\$217,015	No	No			X		\$475
Lake City	1,727	\$1,952,676	\$2,014,437	No	Yes		X		\$175	
Lake Mills	2,100	\$8,166,990	\$7,416,024	Yes	-	X				
Lake Park	1,105	\$4,218,253	\$4,229,780	No	Yes		X		\$250	
Lake View	1,142	\$7,822,035	\$8,658,115	No	Yes		X		\$425	
Lakeside	596	\$702,280	\$892,240	No	No			X		\$1,200
Lakota	255	\$391,094	\$446,115	No	No			X		\$900
Lambs Grove	172	\$119,478	\$132,118	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lamoni	2,324	\$7,945,966	\$7,567,352	Yes	-	X				
Lamont	461	\$1,136,372	\$1,100,988	No	Yes		X		\$175	
Lanesboro	121	\$144,600	\$146,200	No	No			X		\$475
Lansing	999	\$3,036,539	\$1,864,569	No	Yes		X		\$175	
Larchwood	866	\$1,858,423	\$1,833,644	No	Yes		X		\$175	
Larrabee	132	\$201,590	\$185,290	No	No			X		\$475
Latimer	507	\$540,392	\$484,814	No	No			X		\$900
Laurel	239	\$280,170	\$265,005	No	No			X		\$475
Laurens	1,258	\$2,735,426	\$2,329,793	No	Yes		X		\$175	
Lawler	439	\$772,649	\$808,816	No	No			X		\$1,200
Lawton	908	\$1,491,421	\$1,570,579	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Le Claire	3,765	\$10,254,757	\$16,862,724	Yes	-	X				
Le Grand	938	\$846,401	\$992,863	No	No			X		\$1,200
Le Mars	9,826	\$64,134,833	\$66,801,564	Yes	-	X				
Le Roy	15	\$6,770	\$5,935	No	No			X		\$100
Ledyard	130	\$265,257	\$276,458	No	No			X		\$475
Lehigh	416	\$635,484	\$583,713	No	No			X		\$900
Leighton	162	\$112,547	\$70,632	No	No			X		\$475
Leland	289	\$321,249	\$140,885	No	No			X		\$475
Lenox	1,407	\$6,446,916	\$6,840,693	No	Yes		X		\$425	
Leon	1,977	\$2,482,015	\$2,435,788	No	Yes		X		\$175	
Lester	294	\$408,084	\$506,785	No	No			X		\$900

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Letts	384	\$199,261	\$203,050	No	No			X		\$475
Lewis	433	\$455,356	\$752,244	No	No			X		\$1,200
Libertyville	315	\$320,204	\$319,054	No	No			X		\$900
Lidderdale	180	\$202,846	\$255,807	No	No			X		\$475
Lime Springs	505	\$957,589	\$877,128	No	No			X		\$1,200
Lincoln	162	\$58,900	\$68,342	No	No			X		\$475
Linden	199	\$105,500	\$106,400	No	No			X		\$475
Lineville	217	\$332,300	\$346,500	No	No			X		\$900
Linn Grove	154	\$154,155	\$161,656	No	No			X		\$475
Lisbon	2,152	\$2,560,102	\$2,769,245	Yes	-	X				
Liscomb	301	\$309,710	\$252,609	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Little Rock	459	\$478,249	\$427,095	No	No			X		\$900
Little Sioux	170	\$195,405	\$185,350	No	No			X		\$475
Livermore	384	\$2,557,110	\$865,208	No	No			X		\$1,200
Lockridge	268	\$520,431	\$453,651	No	No			X		\$900
Logan	1,534	\$1,780,084	\$1,748,603	No	Yes		X		\$175	
Lohrville	368	\$701,466	\$704,051	No	No			X		\$1,200
Lone Rock	146	\$683,982	\$96,751	No	No			X		\$475
Lone Tree	1,300	\$1,791,955	\$1,614,320	No	Yes		X		\$175	
Long Grove	808	\$1,181,139	\$1,170,997	No	Yes		X		\$175	
Lorimor	360	\$416,568	\$406,039	No	No			X		\$900
Lost Nation	446	\$349,596	\$289,176	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lovilia	538	\$462,631	\$430,641	No	No			X		\$900
Low Moor	288	\$263,477	\$238,324	No	No			X		\$475
Lowden	789	\$802,604	\$939,393	No	No			X		\$1,200
Lu Verne	261	\$272,200	\$113,840	No	No			X		\$475
Luana	269	\$610,376	\$298,880	No	No			X		\$475
Lucas	216	\$118,100	\$120,551	No	No			X		\$475
Luther	122	\$98,200	\$129,128	No	No			X		\$475
Luxemburg	240	\$471,290	\$483,900	No	No			X		\$900
Luzerne	96	\$37,150	\$35,250	No	No			X		\$100
Lynnville	379	\$294,250	\$687,224	No	No			X		\$1,200
Lytton	315	\$598,188	\$529,920	No	No			X		\$900

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Macedonia	246	\$266,546	\$263,920	No	No			X		\$475
Macksburg	113	\$78,241	\$75,305	No	No			X		\$475
Madrid	2,543	\$3,223,401	\$4,744,869	Yes	-	X				
Magnolia	183	\$1,466,150	\$1,195,100	No	Yes		X		\$175	
Malcom	287	\$668,794	\$672,648	No	No			X		\$1,200
Mallard	274	\$388,332	\$417,681	No	No			X		\$900
Maloy	29	\$10,560	\$10,630	No	No			X		\$100
Malvern	1,142	\$1,794,758	\$1,651,086	No	Yes		X		\$175	
Manchester	5,179	\$9,660,091	\$10,521,094	Yes	-	X				
Manilla	776	\$3,054,295	\$3,521,795	No	Yes		X		\$250	
Manly	1,323	\$1,381,660	\$1,341,247	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Manning	1,500	\$10,721,628	\$9,185,244	No	Yes		X		\$425	
Manson	1,690	\$1,835,828	\$1,867,937	No	Yes		X		\$175	
Mapleton	1,224	\$3,698,214	\$3,808,143	No	Yes		X		\$250	
Maquoketa	6,141	\$9,838,629	\$9,658,435	Yes	-	X				
Marathon	237	\$865,446	\$892,615	No	No			X		\$1,200
Marble Rock	307	\$434,556	\$811,592	No	No			X		\$1,200
Marcus	1,117	\$1,309,090	\$1,196,416	No	Yes		X		\$175	
Marengo	2,528	\$2,759,926	\$2,808,469	Yes	-	X				
Marion	34,768	\$87,323,193	\$96,805,791	Yes	-	X				
Marne	120	\$83,000	\$79,000	No	No			X		\$475
Marquette	375	\$1,821,538	\$1,468,831	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Marshalltown	27,552	\$54,318,692	\$50,113,380	Yes	-	X				
Martelle	255	\$410,851	\$509,170	No	No			X		\$900
Martensdale	465	\$1,384,996	\$722,618	No	No			X		\$1,200
Martinsburg	112	\$67,949	\$60,508	No	No			X		\$475
Marysville	66	\$22,025	\$21,300	No	No			X		\$100
Mason City	28,079	\$65,021,903	\$92,225,847	Yes	-	X				
Masonville	127	\$93,486	\$91,985	No	No			X		\$475
Massena	355	\$823,823	\$1,020,414	No	No			X		\$1,200
Matlock	87	\$64,581	\$64,339	No	No			X		\$475
Maurice	275	\$284,430	\$255,514	No	No			X		\$475
Maxwell	920	\$855,364	\$763,955	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Maynard	518	\$542,714	\$551,723	No	No			X		\$900
Maysville	176	\$124,302	\$141,263	No	No			X		\$475
McCallsburg	333	\$231,645	\$274,017	No	No			X		\$475
McCausland	291	\$333,536	\$364,297	No	No			X		\$900
McClelland	151	\$140,522	\$96,810	No	No			X		\$475
McGregor	871	\$2,808,233	\$2,474,084	No	Yes		X		\$175	
McIntire	122	\$95,396	\$95,496	No	No			X		\$475
Mechanicsville	1,146	\$975,419	\$979,156	No	No			X		\$1,200
Mediapolis	1,560	\$4,326,487	\$3,678,524	No	Yes		X		\$250	
Melbourne	830	\$889,881	\$879,030	No	No			X		\$1,200
Melcher-Dallas	1,288	\$1,001,567	\$1,142,054	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Melrose	112	\$81,385	\$70,820	No	No			X		\$475
Melvin	214	\$225,859	\$271,898	No	No			X		\$475
Menlo	353	\$271,045	\$405,244	No	No			X		\$900
Meriden	159	\$171,700	\$170,700	No	No			X		\$475
Merrill	755	\$669,875	\$700,364	No	No			X		\$1,200
Meservey	256	\$137,350	\$138,850	No	No			X		\$475
Middletown	318	\$372,987	\$349,527	No	No			X		\$900
Miles	445	\$667,735	\$717,810	No	No			X		\$1,200
Milford	2,898	\$4,935,133	\$4,849,357	Yes	-	X				
Millersburg	159	\$185,464	\$186,078	No	No			X		\$475
Millerton	45	\$12,400	\$11,300	No	No			X		\$100

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Milo	775	\$672,299	\$778,367	No	No			X		\$1,200
Milton	443	\$297,739	\$308,944	No	No			X		\$900
Minburn	365	\$483,136	\$505,965	No	No			X		\$900
Minden	599	\$640,419	\$1,013,485	No	No			X		\$1,200
Mingo	302	\$369,198	\$338,200	No	No			X		\$900
Missouri Valley	2,838	\$4,046,655	\$4,053,805	Yes	-	X				
Mitchell	138	\$83,197	\$79,713	No	No			X		\$475
Mitchellville	2,254	\$2,216,945	\$5,275,319	Yes	-	X				
Modale	283	\$60,000	\$64,500	No	No			X		\$475
Mondamin	402	\$432,122	\$795,152	No	No			X		\$1,200
Monmouth	153	\$97,105	\$104,310	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Monona	1,549	\$2,410,534	\$2,538,498	No	Yes		X		\$175	
Monroe	1,830	\$2,033,890	\$2,344,441	No	Yes		X		\$175	
Montezuma	1,462	\$6,385,594	\$10,832,506	No	Yes		X		\$625	
Monticello	3,796	\$8,418,919	\$6,649,838	Yes	-	X				
Montour	249	\$244,586	\$258,216	No	No			X		\$475
Montrose	898	\$866,384	\$929,628	No	No			X		\$1,200
Moorhead	226	\$186,951	\$176,426	No	No			X		\$475
Moorland	169	\$127,725	\$134,183	No	No			X		\$475
Moravia	665	\$589,129	\$690,710	No	No			X		\$1,200
Morley	115	\$82,779	\$82,995	No	No			X		\$475
Morning Sun	836	\$958,603	\$944,482	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Morrison	94	\$33,211	\$58,405	No	No			X		\$475
Moulton	605	\$922,295	\$975,572	No	No			X		\$1,200
Mount Auburn	150	\$117,000	\$115,239	No	No			X		\$475
Mount Ayr	1,691	\$5,257,759	\$7,858,581	No	Yes		X		\$425	
Mount Pleasant	8,668	\$24,165,671	\$27,837,644	Yes	-	X				
Mount Vernon	4,506	\$7,548,732	\$14,250,365	Yes	-	X				
Moville	1,618	\$3,087,554	\$1,742,902	No	Yes		X		\$175	
Murray	756	\$4,468,997	\$4,544,335	No	Yes		X		\$250	
Muscatine	22,886	\$62,061,466	\$61,477,636	Yes	-	X				
Mystic	425	\$458,412	\$537,262	No	No			X		\$900
Nashua	1,663	\$2,441,251	\$2,614,774	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Nemaha	85	\$22,456	\$23,404	No	No			X		\$100
Neola	842	\$1,772,916	\$2,400,961	No	Yes		X		\$175	
Nevada	6,798	\$18,221,403	\$15,988,187	Yes	-	X				
New Albin	522	\$542,739	\$571,908	No	No			X		\$900
New Hampton	3,571	\$11,191,374	\$10,463,500	Yes	-	X				
New Hartford	516	\$675,371	\$711,179	No	No			X		\$1,200
New Liberty	137	\$32,800	\$30,640	No	No			X		\$100
New London	1,897	\$4,609,486	\$4,194,520	No	Yes		X		\$250	
New Market	415	\$345,485	\$320,988	No	No			X		\$900
New Providence	228	\$139,629	\$147,679	No	No			X		\$475
New Sharon	1,293	\$2,304,142	\$1,290,885	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
New Vienna	407	\$758,499	\$617,818	No	No			X		\$1,200
New Virginia	489	\$247,659	\$275,895	No	No			X		\$475
Newell	876	\$2,050,910	\$2,086,073	No	Yes		X		\$175	
Newhall	875	\$1,163,363	\$902,245	No	No			X		\$1,200
Newton	15,254	\$34,341,348	\$34,824,700	Yes	-	X				
Nichols	374	\$177,385	\$201,667	No	No			X		\$475
Nodaway	114	\$50,099	\$50,200	No	No			X		\$475
Nora Springs	1,431	\$2,481,354	\$5,631,866	No	Yes		X		\$425	
North Buena Vista	121	\$54,330	\$72,143	No	No			X		\$475
North English	1,041	\$989,324	\$983,373	No	No			X		\$1,200
North Liberty	13,374	\$35,645,440	\$39,149,868	Yes	-	X				

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
North Washington	117	\$36,440	\$127,440	No	No			X		\$475
Northboro	58	\$15,400	\$13,795	No	No			X		\$100
Northwood	1,989	\$7,462,868	\$3,140,174	No	Yes		X		\$250	
Norwalk	8,945	\$19,069,600	\$28,989,400	Yes	-	X				
Norway	545	\$748,527	\$2,804,388	No	No			X		\$1,200
Numa	92	\$26,944	\$26,636	No	No			X		\$100
Oakland	1,527	\$2,471,551	\$2,310,584	No	Yes		X		\$175	
Oakland Acres	156	\$60,000	\$112,000	No	No			X		\$475
Oakville	173	\$233,572	\$230,802	No	No			X		\$475
Ocheyedan	490	\$735,873	\$779,556	No	No			X		\$1,200
Odebolt	1,013	\$1,125,345	\$1,164,828	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Oelwein	6,415	\$10,474,718	\$11,526,938	Yes	-	X				
Ogden	2,044	\$9,378,484	\$9,335,717	Yes	-	X				
Okoboji	807	\$3,882,989	\$3,224,951	No	Yes		X		\$250	
Olds	229	\$252,090	\$221,950	No	No			X		\$475
Olin	698	\$707,619	\$687,760	No	No			X		\$1,200
Ollie	215	\$87,700	\$96,635	No	No			X		\$475
Onawa	2,998	\$9,465,379	\$10,889,953	Yes	-	X				
Onslow	197	\$188,153	\$193,136	No	No			X		\$475
Orange City	6,004	\$68,855,272	\$71,241,844	Yes	-	X				
Orchard	71	\$17,783	\$8,075	No	No			X		\$100
Orient	408	\$561,245	\$561,100	No	No			X		\$900

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Orleans	608	\$650,926	\$597,502	No	No			X		\$900
Osage	3,619	\$13,201,139	\$7,533,064	Yes	-	X				
Osceola	4,929	\$16,827,711	\$20,326,062	Yes	-	X				
Oskaloosa	11,463	\$25,379,738	\$27,045,636	Yes	-	X				
Ossian	845	\$2,204,072	\$973,482	No	No			X		\$1,200
Osterdock	59	\$11,602	\$12,402	No	No			X		\$100
Otho	542	\$544,484	\$435,485	No	No			X		\$900
Oto	108	\$81,846	\$93,970	No	No			X		\$475
Ottosen	55	\$59,246	\$36,025	No	No			X		\$100
Ottumwa	25,023	\$65,085,308	\$63,512,624	Yes	-	X				
Owasa	43	\$22,879	\$24,054	No	No			X		\$100

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Oxford	807	\$805,419	\$801,595	No	No			X		\$1,200
Oxford Junction	496	\$532,916	\$548,898	No	No			X		\$900
Oyens	103	\$124,214	\$128,129	No	No			X		\$475
Pacific Junction	471	\$370,445	\$371,324	No	No			X		\$900
Packwood	204	\$121,704	\$145,204	No	No			X		\$475
Palmer	165	\$205,644	\$221,632	No	No			X		\$475
Palo	1,026	\$1,512,381	\$1,571,659	No	Yes	X			\$175	
Panama	221	\$1,046,260	\$704,982	No	No			X		\$1,200
Panora	1,124	\$4,131,260	\$4,149,390	No	Yes	X			\$250	
Panorama Park	129	\$99,700	\$86,250	No	No			X		\$475
Parkersburg	1,870	\$2,570,386	\$3,387,707	No	Yes	X			\$250	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Parnell	193	\$77,483	\$182,429	No	No			X		\$475
Paton	236	\$422,350	\$457,800	No	No			X		\$900
Patterson	130	\$83,235	\$82,831	No	No			X		\$475
Paullina	1,056	\$2,657,249	\$4,120,114	No	Yes		X		\$250	
Pella	10,352	\$37,917,474	\$38,551,640	Yes	-	X				
Peosta	1,377	\$4,574,801	\$3,441,678	No	Yes		X		\$250	
Perry	7,702	\$10,305,980	\$10,943,533	Yes	-	X				
Persia	319	\$296,846	\$210,695	No	No			X		\$475
Peterson	334	\$367,400	\$385,628	No	No			X		\$900
Pierson	366	\$919,825	\$722,069	No	No			X		\$1,200
Pilot Mound	173	\$130,080	\$167,880	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Pioneer	23	\$144,700	\$79,500	No	No			X		\$475
Pisgah	251	\$266,468	\$232,898	No	No			X		\$475
Plainfield	436	\$651,073	\$565,882	No	No			X		\$900
Plano	70	\$15,804	\$18,625	No	No			X		\$100
Pleasant Hill	8,785	\$30,627,851	\$34,318,186	Yes	-	X				
Pleasant Plain	93	\$40,750	\$42,000	No	No			X		\$100
Pleasanton	49	\$27,250	\$10,070	No	No			X		\$100
Pleasantville	1,694	\$2,597,420	\$7,872,468	No	Yes		X		\$425	
Plover	77	\$137,300	\$123,400	No	No			X		\$475
Plymouth	382	\$368,642	\$404,990	No	No			X		\$900
Pocahontas	1,789	\$5,091,969	\$5,034,710	No	Yes		X		\$425	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Polk City	3,418	\$7,404,978	\$7,028,414	Yes	-	X				
Pomeroy	662	\$677,003	\$740,418	No	No			X		\$1,200
Popejoy	79	\$21,191	\$21,325	No	No			X		\$100
Portsmouth	195	\$159,200	\$200,850	No	No			X		\$475
Postville	2,227	\$10,162,728	\$7,386,878	Yes	-	X				
Prairie City	1,680	\$1,898,306	\$2,016,409	No	Yes		X		\$175	
Prairieburg	178	\$110,356	\$103,514	No	No			X		\$475
Prescott	257	\$141,708	\$159,856	No	No			X		\$475
Preston	1,012	\$2,504,359	\$2,657,369	No	Yes		X		\$175	
Primghar	909	\$2,227,378	\$2,453,260	No	Yes		X		\$175	
Princeton	886	\$1,210,001	\$1,313,424	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Promise City	111	\$48,820	\$49,606	No	No			X		\$100
Protivin	283	\$343,252	\$523,433	No	No			X		\$900
Pulaski	260	\$169,842	\$118,586	No	No			X		\$475
Quasqueton	554	\$383,051	\$402,083	No	No			X		\$900
Quimby	319	\$250,560	\$250,875	No	No			X		\$475
Radcliffe	545	\$640,445	\$638,963	No	No			X		\$1,200
Rake	225	\$267,950	\$293,500	No	No			X		\$475
Ralston	79	\$384,205	\$336,785	No	No			X		\$900
Randalia	68	\$50,743	\$42,234	No	No			X		\$100
Randall	173	\$185,340	\$197,849	No	No			X		\$475
Randolph	168	\$224,794	\$260,688	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rathbun	89	\$32,020	\$30,300	No	No			X		\$100
Raymond	788	\$728,643	\$530,605	No	No			X		\$900
Readlyn	808	\$5,720,058	\$1,904,789	No	Yes		X		\$175	
Reasnor	152	\$124,222	\$133,275	No	No			X		\$475
Red Oak	5,742	\$8,294,969	\$9,955,743	Yes	-	X				
Redding	82	\$28,175	\$20,425	No	No			X		\$100
Redfield	835	\$1,157,613	\$1,211,824	No	Yes		X		\$175	
Reinbeck	1,664	\$2,921,361	\$3,759,134	No	Yes		X		\$250	
Rembrandt	203	\$198,415	\$205,500	No	No			X		\$475
Remsen	1,663	\$5,861,794	\$5,217,582	No	Yes		X		\$425	
Renwick	242	\$1,031,204	\$988,129	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rhodes	305	\$2,091,234	\$2,597,835	No	Yes		X		\$175	
Riceville	785	\$863,323	\$990,196	No	No			X		\$1,200
Richland	584	\$570,801	\$600,789	No	No			X		\$1,200
Rickardsville	182	\$90,196	\$97,787	No	No			X		\$475
Ricketts	145	\$136,239	\$305,928	No	No			X		\$900
Ridgeway	315	\$263,272	\$251,472	No	No			X		\$475
Rinard	52	\$45,091	\$38,810	No	No			X		\$100
Ringsted	422	\$512,305	\$396,000	No	No			X		\$900
Rippey	292	\$188,300	\$234,700	No	No			X		\$475
Riverdale	405	\$2,755,503	\$2,687,426	No	Yes		X		\$175	
Riverside	993	\$4,549,663	\$5,817,685	No	Yes		X		\$425	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Riverton	304	\$239,700	\$240,473	No	No			X		\$475
Robins	3,142	\$6,302,207	\$4,378,458	Yes	-	X				
Rock Falls	155	\$114,940	\$19,550	No	No			X		\$100
Rock Rapids	2,549	\$12,965,591	\$11,966,340	Yes	-	X				
Rock Valley	3,354	\$7,514,691	\$14,962,520	Yes	-	X				
Rockford	860	\$1,977,985	\$1,962,406	No	Yes		X		\$175	
Rockwell	1,039	\$899,490	\$938,385	No	No			X		\$1,200
Rockwell City	1,709	\$2,358,037	\$2,335,136	No	Yes		X		\$175	
Rodman	45	\$12,363	\$10,948	No	No			X		\$100
Rodney	60	\$41,115	\$33,380	No	No			X		\$100
Roland	1,284	\$3,029,688	\$1,879,694	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rolfe	584	\$1,070,635	\$965,020	No	No			X		\$1,200
Rome	117	\$102,600	\$99,875	No	No			X		\$475
Rose Hill	168	\$93,100	\$108,980	No	No			X		\$475
Rossie	70	\$21,715	\$25,039	No	No			X		\$100
Rowan	158	\$169,256	\$1,677,775	No	No			X		\$1,200
Rowley	264	\$157,950	\$147,268	No	No			X		\$475
Royal	446	\$428,700	\$416,271	No	No			X		\$900
Rudd	369	\$334,089	\$342,913	No	No			X		\$900
Runnells	507	\$308,052	\$344,764	No	No			X		\$900
Russell	554	\$424,551	\$437,319	No	No			X		\$900
Ruthven	737	\$745,549	\$696,217	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rutland	126	\$84,600	\$98,350	No	No			X		\$475
Ryan	361	\$484,132	\$485,426	No	No			X		\$900
Sabula	576	\$1,492,704	\$1,571,059	No	Yes		X		\$175	
Sac City	2,220	\$4,243,485	\$4,197,733	Yes	-	X				
Sageville	122	\$49,507	\$49,144	No	No			X		\$100
Salem	383	\$318,200	\$316,605	No	No			X		\$900
Salix	363	\$360,355	\$367,478	No	No			X		\$900
Sanborn	1,404	\$14,099,240	\$17,386,334	No	Yes		X		\$625	
Sandyville	51	\$12,055	\$16,545	No	No			X		\$100
Scarville	72	\$110,740	\$116,848	No	No			X		\$475
Schaller	772	\$590,250	\$863,034	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Schleswig	882	\$867,815	\$817,455	No	No			X		\$1,200
Scranton	557	\$916,400	\$3,192,946	No	No			X		\$1,200
Searsboro	148	\$114,606	\$132,800	No	No			X		\$475
Sergeant Bluff	4,227	\$12,157,848	\$12,240,102	Yes	-	X				
Seymour	701	\$836,915	\$815,704	No	No			X		\$1,200
Shambaugh	191	\$131,270	\$145,285	No	No			X		\$475
Shannon City	71	\$18,288	\$22,553	No	No			X		\$100
Sharpsburg	89	\$35,150	\$36,200	No	No			X		\$100
Sheffield	1,172	\$1,205,016	\$1,848,662	No	Yes		X		\$175	
Shelby	641	\$5,613,051	\$5,968,659	No	Yes		X		\$425	
Sheldahl	319	\$440,761	\$408,964	No	No			X		\$900

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Sheldon	5,188	\$10,877,102	\$16,506,251	Yes	-	X				
Shell Rock	1,296	\$1,688,650	\$2,015,788	No	Yes		X		\$175	
Shellsburg	983	\$1,194,284	\$1,179,117	No	Yes		X		\$175	
Shenandoah	5,150	\$9,090,718	\$9,172,596	Yes	-	X				
Sherrill	177	\$114,080	\$125,310	No	No			X		\$475
Shueyville	577	\$1,867,507	\$1,334,170	No	Yes		X		\$175	
Sibley	2,798	\$7,553,326	\$10,047,785	Yes	-	X				
Sidney	1,138	\$1,346,823	\$4,324,777	No	Yes		X		\$250	
Sigourney	2,059	\$3,995,739	\$9,708,882	Yes	-	X				
Silver City	245	\$475,634	\$380,294	No	No			X		\$900
Sioux Center	7,048	\$29,250,953	\$35,239,474	Yes	-	X				

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Sioux City	82,684	\$273,125,021	\$305,161,188	Yes	-	X				
Sioux Rapids	775	\$1,018,925	\$1,097,416	No	Yes		X		\$175	
Slater	1,489	\$4,688,859	\$5,534,060	No	Yes		X		\$425	
Sloan	973	\$1,240,994	\$1,152,515	No	Yes		X		\$175	
Smithland	224	\$177,711	\$267,675	No	No			X		\$475
Soldier	174	\$147,035	\$143,725	No	No			X		\$475
Solon	2,037	\$4,594,062	\$5,164,308	Yes	-	X				
Somers	113	\$115,250	\$114,950	No	No			X		\$475
South English	212	\$206,744	\$217,649	No	No			X		\$475
Spencer	11,233	\$24,454,814	\$28,473,804	Yes	-	X				
Spillville	367	\$1,109,118	\$690,406	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Spirit Lake	4,840	\$13,431,607	\$10,923,430	Yes	-	X				
Spragueville	81	\$175,434	\$54,481	No	No			X		\$475
Spring Hill	63	\$29,937	\$31,000	No	No			X		\$100
Springbrook	144	\$136,500	\$116,800	No	No			X		\$475
Springville	1,074	\$1,528,444	\$3,012,133	No	Yes		X		\$250	
St. Ansgar	1,107	\$2,747,656	\$3,064,298	No	Yes		X		\$250	
St. Anthony	102	\$38,863	\$41,888	No	No			X		\$100
St. Charles	653	\$665,840	\$620,248	No	No			X		\$1,200
St. Donatus	135	\$111,500	\$117,835	No	No			X		\$475
St. Lucas	143	\$174,276	\$231,637	No	No			X		\$475
St. Marys	127	\$90,000	\$84,500	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
St. Olaf	108	\$170,267	\$118,933	No	No			X		\$475
St. Paul	129	\$41,094	\$44,572	No	No			X		\$100
Stacyville	494	\$1,058,150	\$948,209	No	No			X		\$1,200
Stanhope	422	\$866,195	\$948,718	No	No			X		\$1,200
Stanley	125	\$66,821	\$74,765	No	No			X		\$475
Stanton	689	\$1,399,463	\$1,480,762	No	Yes		X		\$175	
Stanwood	684	\$983,582	\$946,697	No	No			X		\$1,200
State Center	1,468	\$5,298,829	\$4,116,621	No	Yes		X		\$250	
Steamboat Rock	310	\$285,052	\$296,149	No	No			X		\$475
Stockport	296	\$193,640	\$199,630	No	No			X		\$475
Stockton	197	\$148,502	\$151,005	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Storm Lake	10,600	\$26,048,656	\$26,399,617	Yes	-	X				
Story City	3,431	\$6,210,173	\$6,052,626	Yes	-	X				
Stout	224	\$153,181	\$112,490	No	No				X	\$475
Stratford	743	\$1,540,316	\$1,507,532	No	Yes		X			\$175
Strawberry Point	1,279	\$2,735,883	\$2,833,668	No	Yes		X			\$175
Struble	78	\$22,721	\$20,938	No	No				X	\$100
Stuart	1,648	\$7,383,320	\$9,673,614	No	Yes		X			\$425
Sully	821	\$995,127	\$1,505,226	No	No				X	\$1,200
Sumner	2,028	\$2,381,661	\$2,973,314	Yes	-	X				
Superior	130	\$272,485	\$258,075	No	No				X	\$475
Sutherland	649	\$898,675	\$948,402	No	No				X	\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Swaledale	165	\$222,004	\$233,650	No	No			X		\$475
Swan	72	\$55,400	\$56,387	No	No			X		\$475
Swea City	536	\$1,083,633	\$1,041,702	No	Yes		X		\$175	
Swisher	879	\$1,131,041	\$1,143,775	No	Yes		X		\$175	
Tabor	1,040	\$1,220,490	\$1,201,349	No	Yes		X		\$175	
Tama	2,877	\$6,572,510	\$3,902,542	Yes	-	X				
Templeton	362	\$781,625	\$715,102	No	No			X		\$1,200
Tennant	68	\$24,820	\$24,830	No	No			X		\$100
Terril	367	\$527,504	\$428,895	No	No			X		\$900
Thayer	59	\$15,587	\$16,117	No	No			X		\$100
Thompson	502	\$509,910	\$580,793	No	No			X		\$900

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Thor	186	\$224,017	\$213,954	No	No			X		\$475
Thornburg	67	\$26,008	\$27,425	No	No			X		\$100
Thornton	422	\$468,041	\$391,860	No	No			X		\$900
Thurman	229	\$80,750	\$94,728	No	No			X		\$475
Tiffin	1,947	\$13,039,405	\$13,820,039	No	Yes		X		\$625	
Tingley	184	\$77,125	\$77,350	No	No			X		\$475
Tipton	3,221	\$13,490,063	\$12,681,510	Yes	-	X				
Titonka	476	\$1,200,540	\$1,096,495	No	Yes		X		\$175	
Toledo	2,341	\$4,503,354	\$4,237,631	Yes	-	X				
Toronto	124	\$79,876	\$78,267	No	No			X		\$475
Traer	1,703	\$8,047,290	\$5,121,365	No	Yes		X		\$425	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Treynor	919	\$1,659,855	\$979,287	No	No			X		\$1,200
Tripoli	1,313	\$1,584,066	\$2,333,929	No	Yes		X		\$175	
Truesdale	81	\$61,410	\$61,455	No	No			X		\$475
Truro	485	\$419,887	\$491,000	No	No			X		\$900
Turin	68	\$29,821	\$35,421	No	No			X		\$100
Udell	47	\$37,060	\$36,060	No	No			X		\$100
Underwood	917	\$1,280,144	\$1,480,394	No	Yes		X		\$175	
Union	397	\$1,033,581	\$457,657	No	No			X		\$900
Unionville	102	\$45,295	\$47,795	No	No			X		\$100
University Heights	1,051	\$1,511,623	\$1,999,465	No	Yes		X		\$175	
University Park	487	\$755,100	\$1,334,100	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Urbana	1,458	\$2,090,790	\$2,189,232	No	Yes		X		\$175	
Urbandale	39,463	\$91,940,363	\$104,902,686	Yes	-	X				
Ute	374	\$600,401	\$568,695	No	No			X		\$900
Vail	436	\$300,933	\$376,215	No	No			X		\$900
Valeria	57	\$12,742	\$14,272	No	No			X		\$100
Van Horne	682	\$955,003	\$966,493	No	No			X		\$1,200
Van Meter	1,016	\$1,931,199	\$1,930,760	No	Yes		X		\$175	
Van Wert	230	\$98,850	\$97,700	No	No			X		\$475
Varina	71	\$63,618	\$48,379	No	No			X		\$100
Vedic City	1,294	\$443,704	\$458,007	No	No			X		\$900
Ventura	717	\$1,241,126	\$1,245,913	No	Yes		X		\$175	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Victor	893	\$902,000	\$953,000	No	No			X		\$1,200
Villisca	1,252	\$1,221,103	\$1,272,224	No	Yes		X		\$175	
Vincent	174	\$208,908	\$218,292	No	No			X		\$475
Vining	50	\$30,090	\$26,370	No	No			X		\$100
Vinton	5,257	\$13,063,664	\$13,182,777	Yes	-	X				
Volga	208	\$219,778	\$287,531	No	No			X		\$475
Wadena	262	\$192,699	\$185,339	No	No			X		\$475
Wahpeton	341	\$1,602,600	\$1,271,026	No	Yes		X		\$175	
Walcott	1,629	\$2,623,542	\$3,305,722	No	Yes		X		\$250	
Walford	1,463	\$1,035,953	\$888,532	No	No			X		\$1,200
Walker	791	\$853,003	\$908,710	No	No			X		\$1,200

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Wall Lake	819	\$2,788,503	\$2,617,008	No	Yes		X		\$175	
Wallingford	197	\$227,630	\$231,506	No	No			X		\$475
Walnut	785	\$4,096,525	\$2,083,229	No	Yes		X		\$175	
Wapello	2,067	\$2,269,356	\$2,248,809	Yes	-	X				
Washington	7,266	\$21,986,231	\$18,904,017	Yes	-	X				
Washta	248	\$243,013	\$238,978	No	No			X		\$475
Waterloo	68,406	\$151,937,130	\$152,684,679	Yes	-	X				
Waterville	144	\$94,955	\$105,343	No	No			X		\$475
Waucoma	257	\$297,770	\$259,470	No	No			X		\$475
Waukee	13,790	\$62,382,630	\$67,565,018	Yes	-	X				
Waukon	3,897	\$6,757,944	\$12,147,716	Yes	-	X				

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Waverly	9,874	\$19,032,689	\$29,249,688	Yes	-	X				
Wayland	966	\$1,862,547	\$1,355,058	No	Yes		X		\$175	
Webb	141	\$237,636	\$243,410	No	No			X		\$475
Webster	88	\$29,804	\$80,189	No	No			X		\$475
Webster City	8,070	\$41,545,649	\$42,841,047	Yes	-	X				
Weldon	125	\$35,480	\$48,062	No	No			X		\$100
Wellman	1,408	\$2,744,213	\$2,829,018	No	Yes		X		\$175	
Wellsburg	707	\$847,050	\$868,548	No	No			X		\$1,200
Welton	165	\$193,478	\$198,915	No	No			X		\$475
Wesley	390	\$605,349	\$537,775	No	No			X		\$900
West Bend	785	\$4,373,905	\$4,825,980	No	Yes		X		\$250	

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
West Branch	2,322	\$8,283,463	\$8,588,007	Yes	-	X				
West Burlington	2,968	\$19,900,214	\$13,665,405	Yes	-	X				
West Chester	146	\$141,593	\$148,325	No	No			X		\$475
West Des Moines	56,609	\$248,199,525	\$171,938,317	Yes	-	X				
West Liberty	3,736	\$10,625,206	\$11,438,807	Yes	-	X				
West Okoboji	289	\$1,028,302	\$1,084,692	No	Yes			X		\$175
West Point	966	\$2,506,409	\$2,572,300	No	Yes			X		\$175
West Union	2,486	\$4,248,056	\$3,974,791	Yes	-	X				
Westfield	132	\$195,100	\$210,900	No	No			X		\$475
Westgate	211	\$160,274	\$155,922	No	No			X		\$475
Westphalia	127	\$46,223	\$50,445	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Westside	299	\$453,694	\$140,629	No	No			X		\$475
Westwood	112	\$115,178	\$117,464	No	No			X		\$475
What Cheer	646	\$522,459	\$482,841	No	No			X		\$900
Wheatland	764	\$737,583	\$1,234,084	No	No			X		\$1,200
Whiting	762	\$1,128,578	\$1,112,360	No	Yes		X		\$175	
Whittemore	504	\$1,904,405	\$2,305,682	No	Yes		X		\$175	
Whitten	149	\$95,579	\$86,079	No	No			X		\$475
Willey	88	\$32,500	\$27,970	No	No			X		\$100
Williams	344	\$493,722	\$596,589	No	No			X		\$900
Williamsburg	3,068	\$5,435,799	\$4,257,083	Yes	-	X				
Williamson	152	\$51,229	\$51,636	No	No			X		\$475

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Wilton	2,802	\$4,334,507	\$8,878,139	Yes	-	X				
Windsor Heights	4,860	\$9,120,868	\$8,993,861	Yes	-	X				
Winfield	1,134	\$1,754,475	\$1,616,047	No	Yes		X		\$175	
Winterset	5,190	\$9,645,901	\$12,617,888	Yes	-	X				
Winthrop	850	\$1,169,548	\$2,409,259	No	Yes		X		\$175	
Wiota	116	\$92,650	\$78,050	No	No			X		\$475
Woden	229	\$254,098	\$241,693	No	No			X		\$475
Woodbine	1,459	\$2,508,585	\$3,257,133	No	Yes		X		\$250	
Woodburn	202	\$122,405	\$129,465	No	No			X		\$475
Woodward	1,024	\$5,514,019	\$5,278,160	No	Yes		X		\$425	
Woolstock	168	\$905,400	\$501,851	No	No			X		\$900

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2018	FY 2019			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Worthington	401	\$1,245,135	\$496,929	No	No			X		\$900
Wyoming	515	\$1,312,935	\$1,036,475	No	Yes		X		\$175	
Yale	246	\$188,775	\$201,175	No	No			X		\$475
Yetter	34	\$50,172	\$63,622	No	No			X		\$475
Yorktown	85	\$31,720	\$31,720	No	No			X		\$100
Zearing	554	\$729,404	\$800,818	No	No			X		\$1,200
Zwingle	91	\$59,090	\$38,650	No	No			X		\$100

Audit/Exam Requirement for FY18-19

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee	
		FY 2018	FY 2019			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 2017 is based on the budget for the year ending 2017.

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.