

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ackley	1,589	\$5,372,074	\$3,187,857	No	Yes		X		\$250	
Ackworth	83	\$40,057	\$40,057	No	No			X		\$100
Adair	781	\$3,616,791	\$1,233,717	No	Yes		X		\$175	
Adel	3,682	\$16,734,770	\$26,607,975	Yes	-	X				
Afton	845	\$1,496,596	\$1,524,344	No	Yes		X		\$175	
Agency	638	\$572,040	\$541,608	No	No			X		\$900
Ainsworth	567	\$481,871	\$465,238	No	No			X		\$900
Akron	1,486	\$6,671,402	\$6,911,478	No	Yes		X		\$425	
Albert City	699	\$1,247,433	\$1,164,593	No	Yes		X		\$175	

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Albia	3,766	\$5,902,463	\$5,886,314	Yes	-	X				
Albion	505	\$416,367	\$400,587	No	No			X		\$900
Alburnett	673	\$700,715	\$785,555	No	No			X		\$1,200
Alden	787	\$895,582	\$1,028,463	No	No			X		\$1,200
Alexander	175	\$151,153	\$155,650	No	No			X		\$475
Algona	5,560	\$12,052,380	\$11,819,702	Yes	-	X				
Alleman	432	\$299,018	\$304,824	No	No			X		\$900
Allerton	501	\$513,307	\$511,969	No	No			X		\$900
Allison	1,029	\$3,882,918	\$1,659,175	No	Yes		X		\$175	

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Alta	1,883	\$2,222,419	\$2,051,937	No	Yes		X		\$175	
Alta Vista	266	\$420,100	\$418,145	No	No			X		\$900
Alton	1,216	\$4,548,247	\$4,915,995	No	Yes		X		\$250	
Altoona	14,541	\$47,960,973	\$52,757,517	Yes	-	X				
Alvord	196	\$230,700	\$264,850	No	No			X		\$475
Ames	58,965	\$366,483,398	\$390,174,769	Yes	-	X				
Anamosa	5,533	\$7,661,891	\$8,157,650	Yes	-	X				
Andover	103	\$82,998	\$125,588	No	No			X		\$475
Andrew	434	\$402,005	\$336,119	No	No			X		\$900

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Anita	972	\$2,245,553	\$2,331,639	No	Yes		X		\$175	
Ankeny	45,582	\$133,182,121	\$136,825,660	Yes	-	X				
Anthon	565	\$1,298,040	\$1,352,940	No	Yes		X		\$175	
Aplington	1,128	\$1,989,025	\$2,142,355	No	Yes		X		\$175	
Arcadia	484	\$553,850	\$505,315	No	No			X		\$900
Archer	131	\$78,395	\$79,975	No	No			X		\$475
Aredale	74	\$47,614	\$40,789	No	No			X		\$100
Arion	108	\$50,161	\$69,315	No	No			X		\$475
Arispe	100	\$59,600	\$38,050	No	No			X		\$100

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Arlington	429	\$558,836	\$765,762	No	No			X		\$1,200
Armstrong	926	\$2,066,792	\$2,171,992	No	Yes		X		\$175	
Arnolds Park	1,126	\$4,327,133	\$4,676,678	No	Yes		X		\$250	
Arthur	206	\$421,611	\$302,394	No	No			X		\$900
Asbury	4,170	\$7,343,789	\$11,214,796	Yes	-	X				
Ashton	458	\$598,405	\$598,924	No	No			X		\$900
Aspinwall	40	\$20,000	\$72,500	No	No			X		\$475
Atalissa	311	\$238,810	\$247,855	No	No			X		\$475
Atkins	1,670	\$2,045,450	\$2,431,108	No	Yes		X		\$175	

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Atlantic	7,112	\$12,777,233	\$12,729,005	Yes	-	X				
Auburn	322	\$577,094	\$801,466	No	No			X		\$1,200
Audubon	2,176	\$9,056,588	\$7,791,120	Yes	-	X				
Aurelia	1,036	\$1,447,798	\$1,518,462	No	Yes		X		\$175	
Aurora	185	\$156,500	\$165,963	No	No			X		\$475
Avoca	1,506	\$9,210,152	\$9,870,884	No	Yes		X		\$425	
Ayrshire	143	\$72,825	\$58,485	No	No			X		\$475
Badger	561	\$726,136	\$616,963	No	No			X		\$1,200
Bagley	303	\$212,204	\$234,079	No	No			X		\$475

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Baldwin	109	\$108,560	\$103,055	No	No			X		\$475
Balltown	68	\$43,100	\$47,900	No	No			X		\$100
Bancroft	732	\$1,333,125	\$1,465,627	No	Yes		X		\$175	
Bankston	25	\$11,150	\$11,250	No	No			X		\$100
Barnes City	176	\$1,215,000	\$519,119	No	No			X		\$900
Barnum	191	\$150,037	\$169,242	No	No			X		\$475
Bassett	66	\$33,325	\$33,931	No	No			X		\$100
Batavia	499	\$339,700	\$321,137	No	No			X		\$900
Battle Creek	713	\$1,323,791	\$751,805	No	No			X		\$1,200

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Baxter	1,101	\$1,336,561	\$1,509,565	No	Yes		X		\$175	
Bayard	471	\$645,674	\$693,175	No	No			X		\$1,200
Beacon	494	\$124,748	\$132,248	No	No			X		\$475
Beaconsfield	15	\$6,280	\$7,730	No	No			X		\$100
Beaman	191	\$291,210	\$253,356	No	No			X		\$475
Beaver	48	\$13,262	\$15,963	No	No			X		\$100
Bedford	1,440	\$2,567,270	\$3,138,248	No	Yes		X		\$250	
Belle Plaine	2,534	\$6,146,005	\$3,141,109	Yes	-	X				
Bellevue	2,191	\$11,632,713	\$10,921,764	Yes	-	X				

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Belmond	2,376	\$5,032,081	\$3,788,699	Yes	-	X				
Bennett	405	\$442,163	\$451,427	No	No			X		\$900
Benton	41	\$14,673	\$14,001	No	No			X		\$100
Berkley	32	\$6,546	\$7,180	No	No			X		\$100
Bernard	112	\$124,045	\$120,251	No	No			X		\$475
Bertram	294	\$217,610	\$253,200	No	No			X		\$475
Bettendorf	33,217	\$82,117,667	\$87,844,439	Yes	-	X				
Bevington	63	\$86,518	\$87,918	No	No			X		\$475
Birmingham	448	\$369,782	\$415,340	No	No			X		\$900

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Blairsburg	215	\$346,856	\$229,923	No	No			X		\$475
Blairstown	692	\$856,634	\$912,507	No	No			X		\$1,200
Blakesburg	296	\$250,605	\$282,857	No	No			X		\$475
Blanchard	38	\$15,649	\$20,913	No	No			X		\$100
Blencoe	224	\$1,466,745	\$418,905	No	No			X		\$900
Blockton	192	\$134,622	\$176,560	No	No			X		\$475
Bloomfield	2,640	\$9,022,467	\$11,526,074	Yes	-	X				
Blue Grass	1,452	\$2,307,581	\$2,388,958	No	Yes		X		\$175	
Bode	302	\$397,454	\$350,372	No	No			X		\$900

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Bonaparte	433	\$775,486	\$351,890	No	No			X		\$900
Bondurant	3,860	\$11,966,204	\$15,975,829	Yes	-	X				
Boone	12,661	\$18,984,081	\$18,384,423	Yes	-	X				
Bouton	129	\$97,821	\$102,137	No	No			X		\$475
Boxholm	195	\$103,975	\$86,750	No	No			X		\$475
Boyden	707	\$1,205,174	\$1,269,344	No	Yes		X		\$175	
Braddyville	159	\$121,770	\$127,336	No	No			X		\$475
Bradgate	86	\$64,500	\$90,650	No	No			X		\$475
Brandon	309	\$1,102,750	\$319,009	No	No			X		\$900

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Brayton	128	\$143,629	\$922,908	No	No			X		\$1,200
Breda	483	\$1,559,615	\$1,792,495	No	Yes		X		\$175	
Bridgewater	182	\$79,000	\$88,500	No	No			X		\$475
Brighton	652	\$1,073,064	\$1,638,737	No	Yes		X		\$175	
Bristow	160	\$164,300	\$145,600	No	No			X		\$475
Britt	2,069	\$3,119,214	\$2,827,613	Yes	-	X				
Bronson	322	\$261,932	\$285,067	No	No			X		\$475
Brooklyn	1,468	\$4,590,250	\$5,206,473	No	Yes		X		\$425	
Brunsville	151	\$204,600	\$183,765	No	No			X		\$475

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Buck Grove	43	\$18,568	\$17,569	No	No			X		\$100
Buckeye	108	\$79,900	\$74,800	No	No			X		\$475
Buffalo	1,270	\$2,371,624	\$2,518,931	No	Yes		X		\$175	
Buffalo Center	905	\$963,060	\$1,059,830	No	No			X		\$1,200
Burlington	25,663	\$66,276,116	\$59,734,194	Yes	-	X				
Burt	533	\$1,121,427	\$1,166,517	No	Yes		X		\$175	
Bussey	422	\$364,000	\$361,400	No	No			X		\$900
Calamus	439	\$420,102	\$456,632	No	No			X		\$900
Callender	376	\$746,564	\$594,446	No	No			X		\$900

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Calmar	978	\$4,343,779	\$3,317,655	No	Yes		X		\$250	
Calumet	170	\$248,000	\$215,800	No	No			X		\$475
Camanche	4,448	\$5,031,007	\$5,670,294	Yes	-	X				
Cambridge	827	\$998,471	\$1,212,363	No	No			X		\$1,200
Cantril	222	\$208,711	\$214,729	No	No			X		\$475
Carbon	34	\$8,375	\$13,899	No	No			X		\$100
Carlisle	3,876	\$9,492,456	\$8,911,549	Yes	-	X				
Carpenter	109	\$44,185	\$42,587	No	No			X		\$100
Carroll	10,103	\$25,228,077	\$23,865,467	Yes	-	X				

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Carson	812	\$1,533,039	\$1,484,995	No	Yes		X		\$175	
Carter Lake	3,785	\$5,414,613	\$6,134,704	Yes	-	X				
Cascade	2,159	\$6,608,527	\$9,413,965	Yes	-	X				
Casey	426	\$1,405,690	\$1,957,698	No	Yes		X		\$175	
Castalia	173	\$116,850	\$126,139	No	No			X		\$475
Castana	147	\$117,646	\$164,540	No	No			X		\$475
Cedar Falls	39,260	\$78,931,310	\$71,178,220	Yes	-	X				
Cedar Rapids	126,326	\$515,934,711	\$567,052,995	Yes	-	X				
Center Point	2,421	\$4,067,951	\$4,574,344	Yes	-	X				

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Centerville	5,528	\$8,280,689	\$9,547,213	Yes	-	X				
Central City	1,257	\$3,498,033	\$4,152,367	No	Yes		X		\$250	
Centralia	134	\$40,162	\$34,580	No	No			X		\$100
Chariton	4,321	\$5,235,883	\$7,884,028	Yes	-	X				
Charles City	7,652	\$25,225,302	\$40,251,814	Yes	-	X				
Charlotte	394	\$340,412	\$330,009	No	No			X		\$900
Charter Oak	502	\$1,119,101	\$931,993	No	No			X		\$1,200
Chatsworth	79	\$17,998	\$25,775	No	No			X		\$100
Chelsea	267	\$237,842	\$217,550	No	No			X		\$475

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Cherokee	5,253	\$8,325,690	\$9,560,748	Yes	-	X				
Chester	127	\$102,558	\$121,684	No	No			X		\$475
Chillicothe	97	\$77,533	\$69,505	No	No			X		\$475
Churdan	386	\$282,745	\$410,797	No	No			X		\$900
Cincinnati	357	\$832,065	\$865,413	No	No			X		\$1,200
Clare	146	\$228,391	\$232,875	No	No			X		\$475
Clarence	974	\$1,380,133	\$1,170,081	No	Yes		X		\$175	
Clarinda	5,572	\$68,211,727	\$66,472,055	Yes	-	X				
Clarion	2,850	\$6,365,842	\$7,693,240	Yes	-	X				

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Clarksville	1,439	\$2,150,415	\$1,515,702	No	Yes		X		\$175	
Clayton	43	\$113,228	\$113,228	No	No			X		\$475
Clear Lake	7,777	\$13,508,089	\$14,347,841	Yes	-	X				
Clearfield	363	\$496,200	\$531,626	No	No			X		\$900
Cleghorn	240	\$303,131	\$337,100	No	No			X		\$900
Clemons	148	\$132,236	\$102,348	No	No			X		\$475
Clermont	632	\$606,754	\$632,556	No	No			X		\$1,200
Clinton	26,885	\$55,959,163	\$64,043,602	Yes	-	X				
Clio	80	\$31,180	\$53,100	No	No			X		\$475

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Clive	15,447	\$37,232,594	\$41,071,935	Yes	-	X				
Clutier	213	\$0	\$196,965	No	No			X		\$475
Coburg	42	\$14,550	\$17,150	No	No			X		\$100
Coggon	658	\$908,430	\$1,208,449	No	No			X		\$1,200
Coin	193	\$154,414	\$161,390	No	No			X		\$475
Colesburg	404	\$508,797	\$584,760	No	No			X		\$900
Colfax	2,093	\$2,547,591	\$2,639,004	Yes	-	X				
College Springs	214	\$221,790	\$283,900	No	No			X		\$475
Collins	495	\$48,629	\$755,891	No	No			X		\$1,200

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Colo	876	\$1,093,699	\$1,168,733	No	Yes		X		\$175	
Columbus City	391	\$263,539	\$271,695	No	No			X		\$475
Columbus Junction	1,899	\$1,666,807	\$1,571,700	No	Yes		X		\$175	
Colwell	73	\$47,210	\$46,626	No	No			X		\$100
Conesville	432	\$250,281	\$282,510	No	No			X		\$475
Conrad	1,108	\$1,867,423	\$2,969,711	No	Yes		X		\$175	
Conway	41	\$16,602	\$20,502	No	No			X		\$100
Coon Rapids	1,305	\$11,389,834	\$10,431,036	No	Yes		X		\$625	
Coppock	47	\$24,925	\$28,125	No	No			X		\$100

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Coralville	18,907	\$106,946,334	\$103,163,542	Yes	-	X				
Corning	1,635	\$1,876,995	\$2,049,028	No	Yes		X		\$175	
Correctionville	821	\$883,685	\$949,835	No	No			X		\$1,200
Corwith	309	\$843,062	\$992,203	No	No			X		\$1,200
Corydon	1,585	\$2,655,475	\$6,766,095	No	Yes		X		\$425	
Cotter	48	\$6,960	\$6,860	No	No			X		\$100
Coulter	281	\$231,506	\$268,900	No	No			X		\$475
Council Bluffs	62,230	\$145,746,460	\$142,954,968	Yes	-	X				
Craig	89	\$60,000	\$21,085	No	No			X		\$100

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Crawfordsville	264	\$197,400	\$193,000	No	No			X		\$475
Crescent	617	\$827,803	\$799,437	No	No			X		\$1,200
Cresco	3,868	\$7,480,598	\$6,150,930	Yes	-	X				
Creston	7,834	\$19,343,892	\$21,151,371	Yes	-	X				
Cromwell	107	\$37,622	\$37,899	No	No			X		\$100
Crystal Lake	250	\$225,900	\$231,450	No	No			X		\$475
Cumberland	262	\$320,121	\$280,030	No	No			X		\$475
Cumming	351	\$1,080,329	\$648,850	No	No			X		\$1,200
Curlew	58	\$18,264	\$27,805	No	No			X		\$100

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Cushing	220	\$945,885	\$313,900	No	No			X		\$900
Cylinder	88	\$70,880	\$68,478	No	No			X		\$475
Dakota City	843	\$1,336,722	\$918,796	No	No			X		\$1,200
Dallas Center	1,623	\$3,209,127	\$5,913,957	No	Yes		X		\$425	
Dana	71	\$28,862	\$26,113	No	No			X		\$100
Danbury	348	\$340,373	\$549,851	No	No			X		\$900
Danville	934	\$2,199,029	\$1,851,240	No	Yes		X		\$175	
Davenport	99,685	\$230,744,782	\$252,920,530	Yes	-	X				
Davis City	204	\$208,950	\$202,448	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Dawson	131	\$90,027	\$137,150	No	No			X		\$475
Dayton	837	\$1,756,194	\$1,743,487	No	Yes		X		\$175	
De Soto	1,050	\$4,645,576	\$9,002,142	No	Yes		X		\$425	
De Witt	5,322	\$11,122,124	\$16,763,919	Yes	-	X				
Decatur City	197	\$96,010	\$108,400	No	No			X		\$475
Decorah	8,127	\$11,016,741	\$14,129,906	Yes	-	X				
Dedham	266	\$234,134	\$242,879	No	No			X		\$475
Deep River	279	\$177,747	\$248,930	No	No			X		\$475
Defiance	284	\$368,600	\$365,040	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Delaware	159	\$404,370	\$263,868	No	No			X		\$475
Delhi	460	\$588,533	\$758,077	No	No			X		\$1,200
Delmar	525	\$526,116	\$452,977	No	No			X		\$900
Deloit	264	\$230,268	\$219,353	No	No			X		\$475
Delta	328	\$279,991	\$295,684	No	No			X		\$475
Denison	8,298	\$10,487,361	\$12,770,883	Yes	-	X				
Denver	1,780	\$4,009,668	\$6,003,602	No	Yes		X		\$425	
Derby	115	\$77,541	\$81,508	No	No			X		\$475
Des Moines	203,433	\$545,544,669	\$602,894,918	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Dexter	611	\$376,215	\$692,065	No	No			X		\$1,200
Diagonal	330	\$303,261	\$407,475	No	No			X		\$900
Dickens	185	\$214,300	\$207,900	No	No			X		\$475
Dike	1,209	\$2,774,654	\$2,937,812	No	Yes		X		\$175	
Dixon	247	\$159,440	\$168,758	No	No			X		\$475
Dolliver	66	\$57,889	\$38,839	No	No			X		\$100
Donahue	346	\$377,891	\$365,727	No	No			X		\$900
Donnellson	912	\$1,747,406	\$1,150,315	No	Yes		X		\$175	
Doon	577	\$585,000	\$669,000	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Dougherty	58	\$57,150	\$65,800	No	No			X		\$475
Dow City	510	\$621,202	\$973,991	No	No			X		\$1,200
Dows	538	\$482,187	\$534,863	No	No			X		\$900
Drakesville	184	\$85,364	\$85,000	No	No			X		\$475
Dubuque	57,637	\$174,801,105	\$191,483,237	Yes	-	X				
Dumont	637	\$604,607	\$587,880	No	No			X		\$900
Duncombe	410	\$502,490	\$446,002	No	No			X		\$900
Dundee	174	\$179,117	\$117,928	No	No			X		\$475
Dunkerton	852	\$1,137,332	\$1,885,303	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Dunlap	1,042	\$1,219,495	\$1,251,761	No	Yes		X		\$175	
Durango	22	\$2,591	\$2,817	No	No			X		\$100
Durant	1,832	\$3,547,844	\$4,084,565	No	Yes		X		\$250	
Dyersville	4,058	\$7,527,311	\$14,662,080	Yes	-	X				
Dysart	1,379	\$3,090,459	\$3,809,813	No	Yes		X		\$250	
Eagle Grove	3,583	\$22,567,003	\$13,172,774	Yes	-	X				
Earlham	1,450	\$2,007,579	\$3,343,019	No	Yes		X		\$250	
Earling	437	\$279,600	\$750,590	No	No			X		\$1,200
Earlville	812	\$1,494,850	\$1,744,816	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Early	557	\$654,718	\$691,056	No	No			X		\$1,200
East Peru	125	\$55,932	\$55,955	No	No			X		\$475
Eddyville	1,024	\$1,076,129	\$1,122,117	No	Yes		X		\$175	
Edgewood	864	\$1,573,671	\$1,341,098	No	Yes		X		\$175	
Elberon	196	\$202,463	\$181,658	No	No			X		\$475
Eldon	927	\$848,918	\$850,684	No	No			X		\$1,200
Eldora	2,732	\$3,942,764	\$4,468,916	Yes	-	X				
Eldridge	5,651	\$19,558,109	\$22,569,414	Yes	-	X				
Elgin	683	\$722,068	\$829,590	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Elk Horn	662	\$968,774	\$702,524	No	No			X		\$1,200
Elk Run Heights	1,117	\$1,045,262	\$1,853,543	No	Yes		X		\$175	
Elkader	1,273	\$2,808,625	\$3,002,410	No	Yes		X		\$250	
Elkhart	683	\$4,931,160	\$1,083,698	No	Yes		X		\$175	
Elkport	37	\$19,750	\$21,340	No	No			X		\$100
Elliott	350	\$346,467	\$293,201	No	No			X		\$475
Ellston	43	\$15,822	\$16,867	No	No			X		\$100
Ellsworth	531	\$2,454,579	\$1,836,572	No	Yes		X		\$175	
Elma	546	\$710,484	\$752,574	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ely	1,776	\$2,193,352	\$2,596,037	No	Yes		X		\$175	
Emerson	438	\$669,384	\$810,954	No	No			X		\$1,200
Emmetsburg	3,904	\$8,954,613	\$8,382,352	Yes	-	X				
Epworth	1,860	\$2,192,035	\$2,376,743	No	Yes		X		\$175	
Essex	798	\$998,913	\$993,771	No	No			X		\$1,200
Estherville	6,360	\$20,927,407	\$19,757,115	Yes	-	X				
Evansdale	4,751	\$5,083,400	\$9,174,917	Yes	-	X				
Everly	603	\$2,513,259	\$3,102,194	No	Yes		X		\$250	
Exira	840	\$3,534,450	\$1,076,790	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Exline	160	\$53,169	\$66,128	No	No			X		\$475
Fairbank	1,113	\$3,042,648	\$3,187,944	No	Yes		X		\$250	
Fairfax	2,123	\$5,630,972	\$4,450,724	Yes	-	X				
Fairfield	9,464	\$26,250,592	\$36,050,983	Yes	-	X				
Farley	1,537	\$4,875,293	\$5,297,722	No	Yes		X		\$425	
Farmersburg	302	\$363,815	\$564,045	No	No			X		\$900
Farmington	664	\$971,207	\$1,003,505	No	No			X		\$1,200
Farnhamville	371	\$1,206,074	\$1,179,469	No	Yes		X		\$175	
Farragut	485	\$825,353	\$1,255,751	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Fayette	1,338	\$1,904,886	\$1,947,881	No	Yes		X		\$175	
Fenton	279	\$907,347	\$650,208	No	No			X		\$1,200
Ferguson	126	\$55,547	\$54,485	No	No			X		\$475
Fertile	370	\$508,205	\$485,195	No	No			X		\$900
Floris	138	\$128,650	\$125,180	No	No			X		\$475
Floyd	335	\$1,218,351	\$402,401	No	No			X		\$900
Fonda	631	\$1,471,174	\$1,464,309	No	Yes		X		\$175	
Fontanelle	672	\$1,875,665	\$1,675,710	No	Yes		X		\$175	
Forest City	4,151	\$19,940,370	\$17,199,489	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Fort Atkinson	349	\$462,756	\$404,624	No	No			X		\$900
Fort Dodge	25,206	\$80,989,624	\$96,048,335	Yes	-	X				
Fort Madison	11,051	\$24,158,460	\$22,686,020	Yes	-	X				
Fostoria	231	\$206,447	\$209,877	No	No			X		\$475
Franklin	143	\$66,286	\$66,930	No	No			X		\$475
Fraser	102	\$39,796	\$30,943	No	No			X		\$100
Fredericksburg	931	\$3,357,294	\$3,415,723	No	Yes		X		\$250	
Frederika	183	\$145,620	\$150,730	No	No			X		\$475
Fredonia	244	\$110,942	\$116,304	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Fremont	743	\$393,433	\$316,458	No	No			X		\$900
Fruitland	977	\$464,939	\$626,515	No	No			X		\$1,200
Galt	32	\$12,240	\$12,440	No	No			X		\$100
Galva	434	\$418,930	\$450,225	No	No			X		\$900
Garber	88	\$39,525	\$33,205	No	No			X		\$100
Garden Grove	211	\$196,444	\$209,603	No	No			X		\$475
Garnavillo	745	\$1,637,277	\$1,679,070	No	Yes		X		\$175	
Garner	3,129	\$7,175,982	\$7,288,295	Yes	-	X				
Garrison	371	\$930,621	\$266,298	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Garwin	527	\$373,495	\$388,935	No	No			X		\$900
Geneva	165	\$177,375	\$133,418	No	No			X		\$475
George	1,080	\$1,298,909	\$1,321,628	No	Yes		X		\$175	
Gibson	61	\$17,150	\$17,150	No	No			X		\$100
Gilbert	1,082	\$9,075,485	\$6,017,723	No	Yes		X		\$425	
Gilbertville	712	\$1,227,703	\$1,492,073	No	Yes		X		\$175	
Gillett Grove	49	\$18,950	\$19,500	No	No			X		\$100
Gilman	509	\$555,929	\$535,486	No	No			X		\$900
Gilmore City	504	\$2,092,518	\$3,222,998	No	Yes		X		\$250	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gladbrook	945	\$1,226,616	\$1,212,909	No	Yes		X		\$175	
Glenwood	5,269	\$4,758,155	\$4,827,346	Yes	-	X				
Glidden	1,146	\$5,706,018	\$6,366,768	No	Yes		X		\$425	
Goldfield	635	\$594,906	\$599,959	No	No			X		\$900
Goodell	139	\$2,772,050	\$359,154	No	No			X		\$900
Goose Lake	240	\$246,741	\$282,291	No	No			X		\$475
Gowrie	1,037	\$2,471,255	\$2,458,419	No	Yes		X		\$175	
Graettinger	844	\$3,040,738	\$4,398,837	No	Yes		X		\$250	
Graf	79	\$22,478	\$35,578	No	No			X		\$100

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Grafton	252	\$713,550	\$730,950	No	No			X		\$1,200
Grand Junction	824	\$634,925	\$514,019	No	No			X		\$900
Grand Mound	642	\$640,132	\$749,546	No	No			X		\$1,200
Grand River	236	\$186,420	\$152,120	No	No			X		\$475
Grandview	556	\$335,880	\$350,040	No	No			X		\$900
Granger	1,244	\$2,688,812	\$2,664,516	No	Yes		X		\$175	
Grant	92	\$42,850	\$43,600	No	No			X		\$100
Granville	312	\$603,000	\$492,509	No	No			X		\$900
Gravity	188	\$66,510	\$68,010	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gray	63	\$21,505	\$20,590	No	No			X		\$100
Greeley	256	\$192,891	\$190,030	No	No			X		\$475
Greene	1,130	\$5,777,180	\$5,544,169	No	Yes		X		\$425	
Greenfield	1,982	\$21,387,209	\$17,494,862	No	Yes		X		\$625	
Greenville	75	\$38,994	\$47,300	No	No			X		\$100
Grimes	8,246	\$33,264,833	\$54,951,620	Yes	-	X				
Grinnell	9,218	\$31,898,053	\$30,675,686	Yes	-	X				
Griswold	1,036	\$1,433,649	\$1,815,351	No	Yes		X		\$175	
Grundy Center	2,706	\$4,556,830	\$4,601,332	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gruver	94	\$90,980	\$164,385	No	No			X		\$475
Guernsey	63	\$44,020	\$42,515	No	No			X		\$100
Guthrie Center	1,569	\$3,084,239	\$3,112,850	No	Yes		X		\$250	
Guttenberg	1,919	\$28,696,925	\$25,823,146	No	Yes		X		\$850	
Halbur	246	\$371,099	\$898,705	No	No			X		\$1,200
Hamburg	1,187	\$1,102,831	\$1,194,163	No	Yes		X		\$175	
Hamilton	130	\$33,689	\$33,319	No	No			X		\$100
Hampton	4,461	\$5,468,231	\$5,642,701	Yes	-	X				
Hancock	196	\$803,081	\$290,736	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hanlontown	226	\$346,054	\$241,667	No	No			X		\$475
Hansell	98	\$68,759	\$72,976	No	No			X		\$475
Harcourt	303	\$260,269	\$264,161	No	No			X		\$475
Hardy	47	\$51,400	\$53,700	No	No			X		\$475
Harlan	5,106	\$19,223,001	\$18,409,522	Yes	-	X				
Harper	114	\$35,912	\$112,141	No	No			X		\$475
Harpers Ferry	328	\$525,062	\$531,652	No	No			X		\$900
Harris	170	\$193,636	\$194,907	No	No			X		\$475
Hartford	771	\$740,301	\$710,757	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hartley	1,672	\$5,663,561	\$6,569,359	No	Yes		X		\$425	
Hartwick	86	\$39,669	\$42,730	No	No			X		\$100
Harvey	235	\$235,480	\$177,000	No	No			X		\$475
Hastings	152	\$222,880	\$520,785	No	No			X		\$900
Havelock	138	\$184,614	\$180,510	No	No			X		\$475
Haverhill	173	\$181,962	\$183,553	No	No			X		\$475
Hawarden	2,546	\$7,999,735	\$19,045,852	Yes	-	X				
Hawkeye	449	\$644,520	\$1,367,908	No	No			X		\$1,200
Hayesville	50	\$25,789	\$29,229	No	No			X		\$100

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hazleton	823	\$588,643	\$589,889	No	No			X		\$900
Hazleton	823	\$588,643	\$589,889	No	No			X		\$900
Hedrick	764	\$727,805	\$784,081	No	No			X		\$1,200
Henderson	185	\$197,914	\$206,404	No	No			X		\$475
Hepburn	23	\$9,305	\$13,120	No	No			X		\$100
Hiawatha	7,024	\$20,922,902	\$23,514,052	Yes	-	X				
Hills	703	\$1,450,701	\$1,207,635	No	Yes		X		\$175	
Hillsboro	180	\$223,956	\$191,159	No	No			X		\$475
Hinton	928	\$2,510,327	\$3,055,246	No	Yes		X		\$250	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Holland	282	\$179,788	\$154,295	No	No			X		\$475
Holstein	1,396	\$2,192,430	\$2,326,389	No	Yes		X		\$175	
Holy Cross	374	\$350,085	\$404,568	No	No			X		\$900
Hopkinton	628	\$1,340,218	\$1,458,064	No	Yes		X		\$175	
Hornick	225	\$300,650	\$396,710	No	No			X		\$900
Hospers	698	\$997,701	\$1,146,333	No	No			X		\$1,200
Houghton	146	\$101,050	\$140,800	No	No			X		\$475
Hubbard	845	\$1,642,633	\$1,663,656	No	Yes		X		\$175	
Hudson	2,282	\$3,890,409	\$5,263,326	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hull	2,175	\$5,370,005	\$6,255,457	Yes	-	X				
Humboldt	4,690	\$9,713,690	\$8,888,372	Yes	-	X				
Humeston	494	\$499,022	\$551,797	No	No			X		\$900
Huxley	3,317	\$6,682,057	\$9,306,196	Yes	-	X				
Ida Grove	2,142	\$2,665,870	\$6,513,363	Yes	-	X				
Imogene	72	\$85,323	\$137,160	No	No			X		\$475
Independence	5,966	\$17,203,011	\$20,841,388	Yes	-	X				
Indianola	14,782	\$46,779,818	\$52,843,971	Yes	-	X				
Inwood	814	\$954,445	\$946,441	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ionia	291	\$310,046	\$254,146	No	No			X		\$475
Iowa City	67,862	\$167,570,306	\$167,714,427	Yes	-	X				
Iowa Falls	5,238	\$36,890,746	\$39,706,211	Yes	-	X				
Ireton	609	\$1,016,730	\$763,711	No	No			X		\$1,200
Irwin	341	\$345,175	\$332,660	No	No			X		\$900
Jackson Junction	58	\$40,131	\$41,850	No	No			X		\$100
Jamaica	224	\$183,215	\$928,315	No	No			X		\$1,200
Janesville	930	\$2,604,748	\$1,810,685	No	Yes		X		\$175	
Jefferson	4,345	\$7,297,016	\$7,575,790	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Jesup	2,520	\$2,962,981	\$3,103,949	Yes	-	X				
Jewell	1,215	\$1,177,887	\$1,207,624	No	Yes		X		\$175	
Johnston	17,278	\$49,101,396	\$56,974,348	Yes	-	X				
Joice	222	\$331,100	\$1,135,436	No	No			X		\$1,200
Jolley	41	\$13,094	\$38,234	No	No			X		\$100
Kalona	2,363	\$3,084,941	\$3,183,474	Yes	-	X				
Kamrar	199	\$151,290	\$170,190	No	No			X		\$475
Kanawha	652	\$941,231	\$995,358	No	No			X		\$1,200
Kellerton	315	\$259,928	\$259,928	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Kelley	309	\$365,228	\$323,254	No	No			X		\$900
Kellogg	599	\$416,353	\$439,056	No	No			X		\$900
Kensett	266	\$272,142	\$281,715	No	No			X		\$475
Keokuk	10,780	\$35,150,317	\$43,657,580	Yes	-	X				
Keomah Village	84	\$41,404	\$55,550	No	No			X		\$475
Keosauqua	1,006	\$3,068,545	\$2,952,838	No	Yes		X		\$175	
Keota	1,009	\$1,229,479	\$1,237,915	No	Yes		X		\$175	
Keswick	246	\$587,400	\$464,900	No	No			X		\$900
Keystone	622	\$896,456	\$962,845	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Kimballton	322	\$519,215	\$494,801	No	No			X		\$900
Kingsley	1,411	\$2,495,463	\$1,618,357	No	Yes		X		\$175	
Kinross	73	\$26,400	\$20,400	No	No			X		\$100
Kirkman	64	\$23,947	\$23,229	No	No			X		\$100
Kirkville	167	\$83,317	\$76,650	No	No			X		\$475
Kiron	279	\$258,553	\$852,890	No	No			X		\$1,200
Klemme	507	\$580,646	\$978,991	No	No			X		\$1,200
Knierim	60	\$153,850	\$125,410	No	No			X		\$475
Knoxville	7,313	\$16,559,484	\$18,598,249	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
La Motte	260	\$241,650	\$286,380	No	No			X		\$475
La Porte City	2,285	\$3,990,929	\$4,696,731	Yes	-	X				
Lacona	361	\$0	\$408,206	No	No			X		\$900
Ladora	283	\$217,015	\$317,863	No	No			X		\$900
Lake City	1,727	\$2,014,437	\$2,096,075	No	Yes		X		\$175	
Lake Mills	2,100	\$7,416,024	\$6,800,315	Yes	-	X				
Lake Park	1,105	\$4,229,780	\$5,140,491	No	Yes		X		\$425	
Lake View	1,142	\$8,658,115	\$6,802,335	No	Yes		X		\$425	
Lakeside	596	\$892,240	\$775,000	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lakota	255	\$446,115	\$658,332	No	No			X		\$1,200
Lambs Grove	172	\$132,118	\$135,198	No	No			X		\$475
Lamoni	2,324	\$7,567,352	\$6,907,240	Yes	-	X				
Lamont	461	\$1,100,988	\$533,608	No	No			X		\$900
Lanesboro	121	\$146,200	\$189,500	No	No			X		\$475
Lansing	999	\$1,864,569	\$2,922,622	No	Yes		X		\$175	
Larchwood	866	\$1,833,644	\$2,471,985	No	Yes		X		\$175	
Larrabee	132	\$185,290	\$206,790	No	No			X		\$475
Latimer	507	\$484,814	\$475,096	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Laurel	239	\$265,005	\$260,405	No	No			X		\$475
Laurens	1,258	\$2,329,793	\$2,633,665	No	Yes		X		\$175	
Lawler	439	\$808,816	\$859,332	No	No			X		\$1,200
Lawton	908	\$1,570,579	\$2,102,208	No	Yes		X		\$175	
Le Claire	3,765	\$16,862,724	\$13,391,587	Yes	-	X				
Le Grand	938	\$992,863	\$6,201,806	No	No			X		\$1,200
Le Mars	9,826	\$66,801,564	\$69,141,335	Yes	-	X				
Le Roy	15	\$5,935	\$12,650	No	No			X		\$100
Ledyard	130	\$276,458	\$249,848	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lehigh	416	\$583,713	\$585,214	No	No			X		\$900
Leighton	162	\$70,632	\$86,832	No	No			X		\$475
Leland	289	\$140,885	\$156,909	No	No			X		\$475
Lenox	1,407	\$6,840,693	\$5,195,768	No	Yes		X		\$425	
Leon	1,977	\$2,435,788	\$2,440,730	No	Yes		X		\$175	
Lester	294	\$506,785	\$478,662	No	No			X		\$900
Letts	384	\$203,050	\$210,553	No	No			X		\$475
Lewis	433	\$752,244	\$744,289	No	No			X		\$1,200
Libertyville	315	\$319,054	\$328,695	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lidderdale	180	\$255,807	\$190,550	No	No			X		\$475
Lime Springs	505	\$877,128	\$682,314	No	No			X		\$1,200
Lincoln	162	\$68,342	\$77,760	No	No			X		\$475
Linden	199	\$106,400	\$118,200	No	No			X		\$475
Lineville	217	\$346,500	\$361,400	No	No			X		\$900
Linn Grove	154	\$161,656	\$169,993	No	No			X		\$475
Lisbon	2,152	\$2,769,245	\$2,777,077	Yes	-	X				
Liscomb	301	\$252,609	\$282,691	No	No			X		\$475
Little Rock	459	\$427,095	\$450,179	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Little Sioux	170	\$185,350	\$234,054	No	No			X		\$475
Livermore	384	\$865,208	\$819,837	No	No			X		\$1,200
Lockridge	268	\$453,651	\$596,151	No	No			X		\$900
Logan	1,534	\$1,748,603	\$1,776,051	No	Yes		X		\$175	
Lohrville	368	\$704,051	\$733,541	No	No			X		\$1,200
Lone Rock	146	\$96,751	\$192,471	No	No			X		\$475
Lone Tree	1,300	\$1,614,320	\$5,068,496	No	Yes		X		\$425	
Long Grove	808	\$1,170,997	\$1,157,050	No	Yes		X		\$175	
Lorimor	360	\$406,039	\$407,665	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lost Nation	446	\$289,176	\$322,203	No	No			X		\$900
Lovilia	538	\$430,641	\$477,856	No	No			X		\$900
Low Moor	288	\$238,324	\$242,163	No	No			X		\$475
Lowden	789	\$939,393	\$2,415,575	No	No			X		\$1,200
Lu Verne	261	\$113,840	\$301,025	No	No			X		\$900
Luana	269	\$298,880	\$288,780	No	No			X		\$475
Lucas	216	\$120,551	\$124,773	No	No			X		\$475
Luther	122	\$129,128	\$250,778	No	No			X		\$475
Luxemburg	240	\$483,900	\$495,750	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Luzerne	96	\$35,250	\$37,800	No	No			X		\$100
Lynnvile	379	\$687,224	\$728,419	No	No			X		\$1,200
Lytton	315	\$529,920	\$599,241	No	No			X		\$900
Macedonia	246	\$263,920	\$271,664	No	No			X		\$475
Macksburg	113	\$75,305	\$69,859	No	No			X		\$475
Madrid	2,543	\$4,744,869	\$6,265,842	Yes	-	X				
Magnolia	183	\$1,195,100	\$324,362	No	No			X		\$900
Malcom	287	\$672,648	\$468,760	No	No			X		\$900
Mallard	274	\$417,681	\$597,590	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Maloy	29	\$10,630	\$11,330	No	No			X		\$100
Malvern	1,142	\$1,651,086	\$4,032,014	No	Yes		X		\$250	
Manchester	5,179	\$10,521,094	\$11,082,848	Yes	-	X				
Manilla	776	\$3,521,795	\$3,601,795	No	Yes		X		\$250	
Manly	1,323	\$1,341,247	\$1,456,763	No	Yes		X		\$175	
Manning	1,500	\$9,185,244	\$16,726,950	No	Yes		X		\$625	
Manson	1,690	\$1,867,937	\$2,056,147	No	Yes		X		\$175	
Mapleton	1,224	\$3,808,143	\$3,985,086	No	Yes		X		\$250	
Maquoketa	6,141	\$9,658,435	\$13,141,881	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Marathon	237	\$892,615	\$997,146	No	No			X		\$1,200
Marble Rock	307	\$811,592	\$866,369	No	No			X		\$1,200
Marcus	1,117	\$1,196,416	\$1,390,496	No	Yes		X		\$175	
Marengo	2,528	\$2,808,469	\$5,271,851	Yes	-	X				
Marion	34,768	\$96,805,791	\$110,312,091	Yes	-	X				
Marne	120	\$79,000	\$100,000	No	No			X		\$475
Marquette	375	\$1,468,831	\$1,088,797	No	Yes		X		\$175	
Marshalltown	27,552	\$50,113,380	\$55,644,011	Yes	-	X				
Martelle	255	\$509,170	\$542,520	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Martensdale	465	\$722,618	\$991,255	No	No			X		\$1,200
Martinsburg	112	\$60,508	\$73,314	No	No			X		\$475
Marysville	66	\$21,300	\$26,830	No	No			X		\$100
Mason City	28,079	\$92,225,847	\$85,002,287	Yes	-	X				
Masonville	127	\$91,985	\$103,828	No	No			X		\$475
Massena	355	\$1,020,414	\$1,483,662	No	Yes		X		\$175	
Matlock	87	\$64,339	\$69,743	No	No			X		\$475
Maurice	275	\$255,514	\$261,817	No	No			X		\$475
Maxwell	920	\$763,955	\$858,231	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Maynard	518	\$551,723	\$567,653	No	No			X		\$900
Maysville	176	\$141,263	\$123,500	No	No			X		\$475
McCallsburg	333	\$274,017	\$280,334	No	No			X		\$475
McCausland	291	\$364,297	\$494,559	No	No			X		\$900
McClelland	151	\$96,810	\$94,951	No	No			X		\$475
McGregor	871	\$2,474,084	\$2,514,715	No	Yes		X		\$175	
McIntire	122	\$95,496	\$93,074	No	No			X		\$475
Mechanicsville	1,146	\$979,156	\$1,117,481	No	No			X		\$1,200
Mediapolis	1,560	\$3,678,524	\$3,457,705	No	Yes		X		\$250	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Melbourne	830	\$879,030	\$873,578	No	No			X		\$1,200
Melcher-Dallas	1,288	\$1,142,054	\$1,298,014	No	Yes		X		\$175	
Melrose	112	\$70,820	\$82,348	No	No			X		\$475
Melvin	214	\$271,898	\$274,465	No	No			X		\$475
Menlo	353	\$405,244	\$270,247	No	No			X		\$475
Meriden	159	\$170,700	\$162,950	No	No			X		\$475
Merrill	755	\$700,364	\$875,055	No	No			X		\$1,200
Meservey	256	\$138,850	\$234,300	No	No			X		\$475
Middletown	318	\$349,527	\$135,762	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Miles	445	\$717,810	\$748,890	No	No			X		\$1,200
Milford	2,898	\$4,849,357	\$5,810,292	Yes	-	X				
Millersburg	159	\$186,078	\$191,078	No	No			X		\$475
Millerton	45	\$11,300	\$14,900	No	No			X		\$100
Milo	775	\$778,367	\$811,591	No	No			X		\$1,200
Milton	443	\$308,944	\$313,712	No	No			X		\$900
Minburn	365	\$505,965	\$553,232	No	No			X		\$900
Minden	599	\$1,013,485	\$710,209	No	No			X		\$1,200
Mingo	302	\$338,200	\$357,431	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Missouri Valley	2,838	\$4,053,805	\$4,615,722	Yes	-	X				
Mitchell	138	\$79,713	\$86,134	No	No			X		\$475
Mitchellville	2,254	\$5,275,319	\$7,024,834	Yes	-	X				
Modale	283	\$64,500	\$255,473	No	No			X		\$475
Mondamin	402	\$795,152	\$493,966	No	No			X		\$900
Monmouth	153	\$104,310	\$86,554	No	No			X		\$475
Monona	1,549	\$2,538,498	\$2,372,664	No	Yes		X		\$175	
Monroe	1,830	\$2,344,441	\$5,902,608	No	Yes		X		\$425	
Montezuma	1,462	\$10,832,506	\$11,356,545	No	Yes		X		\$625	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Monticello	3,796	\$6,649,838	\$7,498,421	Yes	-	X				
Montour	249	\$258,216	\$311,751	No	No			X		\$900
Montrose	898	\$929,628	\$969,227	No	No			X		\$1,200
Moorhead	226	\$176,426	\$168,166	No	No			X		\$475
Moorland	169	\$134,183	\$137,391	No	No			X		\$475
Moravia	665	\$690,710	\$670,336	No	No			X		\$1,200
Morley	115	\$82,995	\$87,844	No	No			X		\$475
Morning Sun	836	\$944,482	\$945,657	No	No			X		\$1,200
Morrison	94	\$58,405	\$44,815	No	No			X		\$100

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Moulton	605	\$975,572	\$1,003,227	No	No			X		\$1,200
Mount Auburn	150	\$115,239	\$91,479	No	No			X		\$475
Mount Ayr	1,691	\$7,858,581	\$7,729,725	No	Yes			X	\$425	
Mount Pleasant	8,668	\$27,837,644	\$26,029,138	Yes	-	X				
Mount Vernon	4,506	\$14,250,365	\$13,068,723	Yes	-	X				
Moville	1,618	\$1,742,902	\$2,008,283	No	Yes			X	\$175	
Murray	756	\$4,544,335	\$2,002,123	No	Yes			X	\$175	
Muscatine	22,886	\$61,477,636	\$62,728,496	Yes	-	X				
Mystic	425	\$537,262	\$545,092	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Nashua	1,663	\$2,614,774	\$2,252,867	No	Yes		X		\$175	
Nemaha	85	\$23,404	\$69,458	No	No			X		\$475
Neola	842	\$2,400,961	\$3,023,840	No	Yes		X		\$250	
Nevada	6,798	\$15,988,187	\$20,263,422	Yes	-	X				
New Albin	522	\$571,908	\$608,120	No	No			X		\$1,200
New Hampton	3,571	\$10,463,500	\$10,248,806	Yes	-	X				
New Hartford	516	\$711,179	\$713,820	No	No			X		\$1,200
New Liberty	137	\$30,640	\$104,785	No	No			X		\$475
New London	1,897	\$4,194,520	\$5,063,638	No	Yes		X		\$425	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
New Market	415	\$320,988	\$444,048	No	No			X		\$900
New Providence	228	\$147,679	\$164,300	No	No			X		\$475
New Sharon	1,293	\$1,290,885	\$1,403,224	No	Yes		X		\$175	
New Vienna	407	\$617,818	\$1,280,318	No	No			X		\$1,200
New Virginia	489	\$275,895	\$356,619	No	No			X		\$900
Newell	876	\$2,086,073	\$1,703,268	No	Yes		X		\$175	
Newhall	875	\$902,245	\$988,141	No	No			X		\$1,200
Newton	15,254	\$34,824,700	\$34,313,976	Yes	-	X				
Nichols	374	\$201,667	\$245,750	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Nodaway	114	\$50,200	\$38,535	No	No			X		\$100
Nora Springs	1,431	\$5,631,866	\$7,631,052	No	Yes		X		\$425	
North Buena Vista	121	\$72,143	\$63,800	No	No			X		\$475
North English	1,041	\$983,373	\$983,623	No	No			X		\$1,200
North Liberty	13,374	\$39,149,868	\$37,629,109	Yes	-	X				
North Washington	117	\$127,440	\$112,983	No	No			X		\$475
Northboro	58	\$13,795	\$16,180	No	No			X		\$100
Northwood	1,989	\$3,140,174	\$3,296,095	No	Yes		X		\$250	
Norwalk	8,945	\$28,989,400	\$32,005,900	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Norway	545	\$2,804,388	\$686,522	No	No			X		\$1,200
Numa	92	\$26,636	\$29,916	No	No			X		\$100
Oakland	1,527	\$2,310,584	\$2,407,605	No	Yes		X		\$175	
Oakland Acres	156	\$112,000	\$84,150	No	No			X		\$475
Oakville	173	\$230,802	\$232,328	No	No			X		\$475
Ocheyedan	490	\$779,556	\$720,485	No	No			X		\$1,200
Odebolt	1,013	\$1,164,828	\$1,169,074	No	Yes		X		\$175	
Oelwein	6,415	\$11,526,938	\$15,198,782	Yes	-	X				
Ogden	2,044	\$9,335,717	\$8,623,531	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Okoboji	807	\$3,224,951	\$3,131,208	No	Yes		X		\$250	
Olds	229	\$221,950	\$212,128	No	No			X		\$475
Olin	698	\$687,760	\$772,032	No	No			X		\$1,200
Ollie	215	\$96,635	\$116,135	No	No			X		\$475
Onawa	2,998	\$10,889,953	\$12,950,270	Yes	-	X				
Onslow	197	\$193,136	\$118,017	No	No			X		\$475
Orange City	6,004	\$71,241,844	\$72,089,071	Yes	-	X				
Orchard	71	\$8,075	\$18,023	No	No			X		\$100
Orient	408	\$561,100	\$594,302	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Orleans	608	\$597,502	\$674,339	No	No			X		\$1,200
Osage	3,619	\$7,533,064	\$6,460,996	Yes	-	X				
Osceola	4,929	\$20,326,062	\$26,490,798	Yes	-	X				
Oskaloosa	11,463	\$27,045,636	\$26,480,383	Yes	-	X				
Ossian	845	\$973,482	\$1,009,725	No	No			X		\$1,200
Osterdock	59	\$12,402	\$10,150	No	No			X		\$100
Otho	542	\$435,485	\$448,333	No	No			X		\$900
Oto	108	\$93,970	\$83,700	No	No			X		\$475
Ottosen	55	\$36,025	\$53,954	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ottumwa	25,023	\$63,512,624	\$57,121,545	Yes	-	X				
Owasa	43	\$24,054	\$25,062	No	No			X		\$100
Oxford	807	\$801,595	\$796,394	No	No			X		\$1,200
Oxford Junction	496	\$548,898	\$563,418	No	No			X		\$900
Oyens	103	\$128,129	\$143,953	No	No			X		\$475
Pacific Junction	471	\$371,324	\$373,403	No	No			X		\$900
Packwood	204	\$145,204	\$112,204	No	No			X		\$475
Palmer	165	\$221,632	\$225,751	No	No			X		\$475
Palo	1,026	\$1,571,659	\$1,952,379	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Panama	221	\$704,982	\$264,732	No	No			X		\$475
Panora	1,124	\$4,149,390	\$4,314,640	No	Yes		X		\$250	
Panorama Park	129	\$86,250	\$49,410	No	No			X		\$100
Parkersburg	1,870	\$3,387,707	\$4,353,091	No	Yes		X		\$250	
Parnell	193	\$182,429	\$145,326	No	No			X		\$475
Paton	236	\$457,800	\$719,095	No	No			X		\$1,200
Patterson	130	\$82,831	\$82,584	No	No			X		\$475
Paullina	1,056	\$4,120,114	\$3,402,813	No	Yes		X		\$250	
Pella	10,352	\$38,551,640	\$43,113,790	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Peosta	1,377	\$3,441,678	\$3,879,546	No	Yes		X		\$250	
Perry	7,702	\$10,943,533	\$11,205,130	Yes	-	X				
Persia	319	\$210,695	\$239,654	No	No			X		\$475
Peterson	334	\$385,628	\$375,628	No	No			X		\$900
Pierson	366	\$722,069	\$510,485	No	No			X		\$900
Pilot Mound	173	\$167,880	\$234,500	No	No			X		\$475
Pioneer	23	\$79,500	\$60,100	No	No			X		\$475
Pisgah	251	\$232,898	\$1,094,603	No	No			X		\$1,200
Plainfield	436	\$565,882	\$522,173	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Plano	70	\$18,625	\$20,184	No	No			X		\$100
Pleasant Hill	8,785	\$34,318,186	\$52,563,406	Yes	-	X				
Pleasant Plain	93	\$42,000	\$37,300	No	No			X		\$100
Pleasanton	49	\$10,070	\$0	No	No			X		\$100
Pleasantville	1,694	\$7,872,468	\$7,357,190	No	Yes		X		\$425	
Plover	77	\$123,400	\$90,050	No	No			X		\$475
Plymouth	382	\$404,990	\$385,600	No	No			X		\$900
Pocahontas	1,789	\$5,034,710	\$5,041,735	No	Yes		X		\$425	
Polk City	3,418	\$7,028,414	\$7,839,485	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Pomeroy	662	\$740,418	\$756,153	No	No			X		\$1,200
Popejoy	79	\$21,325	\$28,727	No	No			X		\$100
Portsmouth	195	\$200,850	\$1,506,200	No	No			X		\$1,200
Postville	2,227	\$7,386,878	\$4,110,028	Yes	-	X				
Prairie City	1,680	\$2,016,409	\$1,977,558	No	Yes		X		\$175	
Prairieburg	178	\$103,514	\$112,095	No	No			X		\$475
Prescott	257	\$159,856	\$171,135	No	No			X		\$475
Preston	1,012	\$2,657,369	\$3,911,608	No	Yes		X		\$250	
Primghar	909	\$2,453,260	\$2,309,952	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

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		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Princeton	886	\$1,313,424	\$1,249,402	No	Yes		X		\$175	
Promise City	111	\$49,606	\$38,207	No	No			X		\$100
Protivin	283	\$523,433	\$415,535	No	No			X		\$900
Pulaski	260	\$118,586	\$140,724	No	No			X		\$475
Quasqueton	554	\$402,083	\$413,803	No	No			X		\$900
Quimby	319	\$250,875	\$258,625	No	No			X		\$475
Radcliffe	545	\$638,963	\$657,980	No	No			X		\$1,200
Rake	225	\$293,500	\$273,700	No	No			X		\$475
Ralston	79	\$336,785	\$269,356	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Randalia	68	\$42,234	\$47,740	No	No			X		\$100
Randall	173	\$197,849	\$216,849	No	No			X		\$475
Randolph	168	\$260,688	\$205,279	No	No			X		\$475
Rathbun	89	\$30,300	\$32,500	No	No			X		\$100
Raymond	788	\$530,605	\$687,620	No	No			X		\$1,200
Readlyn	808	\$1,904,789	\$1,837,005	No	Yes		X		\$175	
Reasnor	152	\$133,275	\$128,725	No	No			X		\$475
Red Oak	5,742	\$9,955,743	\$11,066,745	Yes	-	X				
Redding	82	\$20,425	\$22,520	No	No			X		\$100

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Redfield	835	\$1,211,824	\$1,302,127	No	Yes		X		\$175	
Reinbeck	1,664	\$3,759,134	\$3,644,737	No	Yes		X		\$250	
Rembrandt	203	\$205,500	\$222,960	No	No			X		\$475
Remsen	1,663	\$5,217,582	\$5,053,786	No	Yes		X		\$425	
Renwick	242	\$988,129	\$1,038,845	No	No			X		\$1,200
Rhodes	305	\$2,597,835	\$408,333	No	No			X		\$900
Riceville	785	\$990,196	\$969,987	No	No			X		\$1,200
Richland	584	\$600,789	\$516,352	No	No			X		\$900
Rickardsville	182	\$97,787	\$103,505	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ricketts	145	\$305,928	\$134,800	No	No			X		\$475
Ridgeway	315	\$251,472	\$264,900	No	No			X		\$475
Rinard	52	\$38,810	\$42,000	No	No			X		\$100
Ringsted	422	\$396,000	\$488,790	No	No			X		\$900
Rippey	292	\$234,700	\$228,700	No	No			X		\$475
Riverdale	405	\$2,687,426	\$1,023,963	No	Yes		X		\$175	
Riverside	993	\$5,817,685	\$4,980,110	No	Yes		X		\$250	
Riverton	304	\$240,473	\$245,891	No	No			X		\$475
Robins	3,142	\$4,378,458	\$4,840,719	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rock Falls	155	\$19,550	\$91,580	No	No			X		\$475
Rock Rapids	2,549	\$11,966,340	\$12,546,453	Yes	-	X				
Rock Valley	3,354	\$14,962,520	\$10,265,876	Yes	-	X				
Rockford	860	\$1,962,406	\$2,124,483	No	Yes		X		\$175	
Rockwell	1,039	\$938,385	\$1,092,318	No	No			X		\$1,200
Rockwell City	1,709	\$2,335,136	\$2,173,548	No	Yes		X		\$175	
Rodman	45	\$10,948	\$11,558	No	No			X		\$100
Rodney	60	\$33,380	\$40,290	No	No			X		\$100
Roland	1,284	\$1,879,694	\$9,138,659	No	Yes		X		\$425	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rolfe	584	\$965,020	\$1,153,654	No	No			X		\$1,200
Rome	117	\$99,875	\$111,275	No	No			X		\$475
Rose Hill	168	\$108,980	\$51,167	No	No			X		\$475
Rossie	70	\$25,039	\$42,302	No	No			X		\$100
Rowan	158	\$1,677,775	\$191,314	No	No			X		\$475
Rowley	264	\$147,268	\$146,631	No	No			X		\$475
Royal	446	\$416,271	\$425,771	No	No			X		\$900
Rudd	369	\$342,913	\$368,241	No	No			X		\$900
Runnells	507	\$344,764	\$289,866	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Russell	554	\$437,319	\$467,683	No	No			X		\$900
Ruthven	737	\$696,217	\$714,237	No	No			X		\$1,200
Rutland	126	\$98,350	\$100,079	No	No			X		\$475
Ryan	361	\$485,426	\$491,844	No	No			X		\$900
Sabula	576	\$1,571,059	\$1,633,363	No	Yes		X		\$175	
Sac City	2,220	\$4,197,733	\$4,431,381	Yes	-	X				
Sageville	122	\$49,144	\$167,355	No	No			X		\$475
Salem	383	\$316,605	\$324,201	No	No			X		\$900
Salix	363	\$367,478	\$366,757	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Sanborn	1,404	\$17,386,334	\$13,163,886	No	Yes		X		\$625	
Sandyville	51	\$16,545	\$12,393	No	No			X		\$100
Scarville	72	\$116,848	\$113,327	No	No			X		\$475
Schaller	772	\$863,034	\$944,191	No	No			X		\$1,200
Schleswig	882	\$817,455	\$861,936	No	No			X		\$1,200
Scranton	557	\$3,192,946	\$3,203,783	No	Yes		X		\$250	
Searsboro	148	\$132,800	\$145,000	No	No			X		\$475
Sergeant Bluff	4,227	\$12,240,102	\$17,354,364	Yes	-	X				
Seymour	701	\$815,704	\$786,338	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Shambaugh	191	\$145,285	\$137,080	No	No			X		\$475
Shannon City	71	\$22,553	\$18,583	No	No			X		\$100
Sharpsburg	89	\$36,200	\$38,600	No	No			X		\$100
Sheffield	1,172	\$1,848,662	\$1,179,301	No	Yes		X		\$175	
Shelby	641	\$5,968,659	\$6,298,210	No	Yes		X		\$425	
Sheldahl	319	\$408,964	\$594,160	No	No			X		\$900
Sheldon	5,188	\$16,506,251	\$20,958,801	Yes	-	X				
Shell Rock	1,296	\$2,015,788	\$4,329,781	No	Yes		X		\$250	
Shellsburg	983	\$1,179,117	\$1,182,472	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Shenandoah	5,150	\$9,172,596	\$13,901,117	Yes	-	X				
Sherrill	177	\$125,310	\$139,136	No	No			X		\$475
Shueyville	577	\$1,334,170	\$3,172,913	No	Yes		X		\$250	
Sibley	2,798	\$10,047,785	\$7,856,186	Yes	-	X				
Sidney	1,138	\$4,324,777	\$3,643,067	No	Yes		X		\$250	
Sigourney	2,059	\$9,708,882	\$9,655,272	Yes	-	X				
Silver City	245	\$380,294	\$476,815	No	No			X		\$900
Sioux Center	7,048	\$35,239,474	\$32,412,174	Yes	-	X				
Sioux City	82,684	\$305,161,188	\$261,602,824	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Sioux Rapids	775	\$1,097,416	\$1,070,556	No	Yes		X		\$175	
Slater	1,489	\$5,534,060	\$9,091,823	No	Yes		X		\$425	
Sloan	973	\$1,152,515	\$1,154,741	No	Yes		X		\$175	
Smithland	224	\$267,675	\$180,456	No	No			X		\$475
Soldier	174	\$143,725	\$151,400	No	No			X		\$475
Solon	2,037	\$5,164,308	\$3,921,975	Yes	-	X				
Somers	113	\$114,950	\$115,800	No	No			X		\$475
South English	212	\$217,649	\$297,060	No	No			X		\$475
Spencer	11,233	\$28,473,804	\$21,121,172	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Spillville	367	\$690,406	\$769,184	No	No			X		\$1,200
Spirit Lake	4,840	\$10,923,430	\$10,853,744	Yes	-	X				
Spragueville	81	\$54,481	\$72,606	No	No			X		\$475
Spring Hill	63	\$31,000	\$0	No	No			X		\$100
Springbrook	144	\$116,800	\$118,336	No	No			X		\$475
Springville	1,074	\$3,012,133	\$1,388,905	No	Yes		X		\$175	
St. Ansgar	1,107	\$3,064,298	\$3,706,874	No	Yes		X		\$250	
St. Anthony	102	\$41,888	\$35,918	No	No			X		\$100
St. Charles	653	\$620,248	\$955,996	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
St. Donatus	135	\$117,835	\$123,463	No	No			X		\$475
St. Lucas	143	\$231,637	\$214,691	No	No			X		\$475
St. Marys	127	\$84,500	\$76,155	No	No			X		\$475
St. Olaf	108	\$118,933	\$496,341	No	No			X		\$900
St. Paul	129	\$44,572	\$43,363	No	No			X		\$100
Stacyville	494	\$948,209	\$1,953,709	No	No			X		\$1,200
Stanhope	422	\$948,718	\$949,582	No	No			X		\$1,200
Stanley	125	\$74,765	\$96,800	No	No			X		\$475
Stanton	689	\$1,480,762	\$1,528,178	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Stanwood	684	\$946,697	\$945,441	No	No			X		\$1,200
State Center	1,468	\$4,116,621	\$4,098,302	No	Yes		X		\$250	
Steamboat Rock	310	\$296,149	\$313,541	No	No			X		\$900
Stockport	296	\$199,630	\$208,250	No	No			X		\$475
Stockton	197	\$151,005	\$166,300	No	No			X		\$475
Storm Lake	10,600	\$26,399,617	\$25,992,449	Yes	-	X				
Story City	3,431	\$6,052,626	\$5,958,259	Yes	-	X				
Stout	224	\$112,490	\$190,803	No	No			X		\$475
Stratford	743	\$1,507,532	\$1,557,220	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Strawberry Point	1,279	\$2,833,668	\$2,732,642	No	Yes		X		\$175	
Struble	78	\$20,938	\$23,684	No	No			X		\$100
Stuart	1,648	\$9,673,614	\$10,264,687	No	Yes		X		\$625	
Sully	821	\$1,505,226	\$1,087,350	No	Yes		X		\$175	
Sumner	2,028	\$2,973,314	\$2,730,910	Yes	-	X				
Superior	130	\$258,075	\$294,435	No	No			X		\$475
Sutherland	649	\$948,402	\$884,605	No	No			X		\$1,200
Swaledale	165	\$233,650	\$241,677	No	No			X		\$475
Swan	72	\$56,387	\$58,500	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Swea City	536	\$1,041,702	\$915,757	No	No			X		\$1,200
Swisher	879	\$1,143,775	\$5,646,195	No	Yes		X		\$425	
Tabor	1,040	\$1,201,349	\$1,036,374	No	Yes		X		\$175	
Tama	2,877	\$3,902,542	\$4,040,466	Yes	-	X				
Templeton	362	\$715,102	\$1,490,337	No	No			X		\$1,200
Tennant	68	\$24,830	\$25,800	No	No			X		\$100
Terril	367	\$428,895	\$480,521	No	No			X		\$900
Thayer	59	\$16,117	\$16,659	No	No			X		\$100
Thompson	502	\$580,793	\$695,458	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Thor	186	\$213,954	\$265,190	No	No			X		\$475
Thornburg	67	\$27,425	\$24,640	No	No			X		\$100
Thornton	422	\$391,860	\$440,309	No	No			X		\$900
Thurman	229	\$94,728	\$174,466	No	No			X		\$475
Tiffin	1,947	\$13,820,039	\$15,762,548	No	Yes		X		\$625	
Tingley	184	\$77,350	\$80,280	No	No			X		\$475
Tipton	3,221	\$12,681,510	\$14,105,121	Yes	-	X				
Titonka	476	\$1,096,495	\$1,010,746	No	Yes		X		\$175	
Toledo	2,341	\$4,237,631	\$4,204,502	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Toronto	124	\$78,267	\$85,963	No	No			X		\$475
Traer	1,703	\$5,121,365	\$5,125,217	No	Yes		X		\$425	
Treynor	919	\$979,287	\$2,002,487	No	No			X		\$1,200
Tripoli	1,313	\$2,333,929	\$3,659,803	No	Yes		X		\$250	
Truesdale	81	\$61,455	\$63,270	No	No			X		\$475
Truro	485	\$491,000	\$468,238	No	No			X		\$900
Turin	68	\$35,421	\$26,850	No	No			X		\$100
Udell	47	\$36,060	\$36,060	No	No			X		\$100
Underwood	917	\$1,480,394	\$1,565,327	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Union	397	\$457,657	\$460,100	No	No			X		\$900
Unionville	102	\$47,795	\$32,908	No	No			X		\$100
University Heights	1,051	\$1,999,465	\$2,449,078	No	Yes		X		\$175	
University Park	487	\$1,334,100	\$179,020	No	No			X		\$475
Urbana	1,458	\$2,189,232	\$2,791,933	No	Yes		X		\$175	
Urbandale	39,463	\$104,902,686	\$126,505,163	Yes	-	X				
Ute	374	\$568,695	\$555,054	No	No			X		\$900
Vail	436	\$376,215	\$413,600	No	No			X		\$900
Valeria	57	\$14,272	\$16,095	No	No			X		\$100

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Van Horne	682	\$966,493	\$960,266	No	No			X		\$1,200
Van Meter	1,016	\$1,930,760	\$1,796,753	No	Yes		X		\$175	
Van Wert	230	\$97,700	\$84,973	No	No			X		\$475
Varina	71	\$48,379	\$49,957	No	No			X		\$100
Vedic City	1,294	\$458,007	\$616,321	No	No			X		\$1,200
Ventura	717	\$1,245,913	\$1,359,088	No	Yes		X		\$175	
Victor	893	\$953,000	\$936,000	No	No			X		\$1,200
Villisca	1,252	\$1,272,224	\$1,299,245	No	Yes		X		\$175	
Vincent	174	\$218,292	\$215,694	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Vining	50	\$26,370	\$27,370	No	No			X		\$100
Vinton	5,257	\$13,182,777	\$13,676,315	Yes	-	X				
Volga	208	\$287,531	\$214,739	No	No			X		\$475
Wadena	262	\$185,339	\$208,627	No	No			X		\$475
Wahpeton	341	\$1,271,026	\$2,048,669	No	Yes		X		\$175	
Walcott	1,629	\$3,305,722	\$2,515,011	No	Yes		X		\$175	
Walford	1,463	\$888,532	\$1,288,773	No	No			X		\$1,200
Walker	791	\$908,710	\$1,144,522	No	No			X		\$1,200
Wall Lake	819	\$2,617,008	\$2,722,828	No	Yes		X		\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Wallingford	197	\$231,506	\$210,300	No	No			X		\$475
Walnut	785	\$2,083,229	\$1,665,047	No	Yes		X		\$175	
Wapello	2,067	\$2,248,809	\$2,410,962	Yes	-	X				
Washington	7,266	\$18,904,017	\$19,766,465	Yes	-	X				
Washta	248	\$238,978	\$238,544	No	No			X		\$475
Waterloo	68,406	\$152,684,679	\$169,817,300	Yes	-	X				
Waterville	144	\$105,343	\$139,186	No	No			X		\$475
Waucoma	257	\$259,470	\$295,470	No	No			X		\$475
Waukee	13,790	\$67,565,018	\$73,567,731	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Waukon	3,897	\$12,147,716	\$15,990,808	Yes	-	X				
Waverly	9,874	\$29,249,688	\$25,724,457	Yes	-	X				
Wayland	966	\$1,355,058	\$1,539,535	No	Yes		X		\$175	
Webb	141	\$243,410	\$227,200	No	No			X		\$475
Webster	88	\$80,189	\$92,041	No	No			X		\$475
Webster City	8,070	\$42,841,047	\$25,179,040	Yes	-	X				
Weldon	125	\$48,062	\$45,212	No	No			X		\$100
Wellman	1,408	\$2,829,018	\$2,743,386	No	Yes		X		\$175	
Wellsburg	707	\$868,548	\$912,232	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Welton	165	\$198,915	\$1	No	No			X		\$100
Wesley	390	\$537,775	\$599,346	No	No			X		\$900
West Bend	785	\$4,825,980	\$5,165,425	No	Yes		X		\$425	
West Branch	2,322	\$8,588,007	\$6,004,002	Yes	-	X				
West Burlington	2,968	\$13,665,405	\$7,217,465	Yes	-	X				
West Chester	146	\$148,325	\$147,231	No	No			X		\$475
West Des Moines	56,609	\$171,938,317	\$221,077,210	Yes	-	X				
West Liberty	3,736	\$11,438,807	\$11,218,384	Yes	-	X				
West Okoboji	289	\$1,084,692	\$1,090,344	No	Yes			X	\$175	

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
West Point	966	\$2,572,300	\$4,407,613	No	Yes		X		\$250	
West Union	2,486	\$3,974,791	\$4,084,389	Yes	-	X				
Westfield	132	\$210,900	\$210,900	No	No			X		\$475
Westgate	211	\$155,922	\$152,189	No	No			X		\$475
Westphalia	127	\$50,445	\$46,500	No	No			X		\$100
Westside	299	\$140,629	\$436,806	No	No			X		\$900
Westwood	112	\$117,464	\$119,596	No	No			X		\$475
What Cheer	646	\$482,841	\$489,353	No	No			X		\$900
Wheatland	764	\$1,234,084	\$784,236	No	No			X		\$1,200

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Whiting	762	\$1,112,360	\$976,700	No	No			X		\$1,200
Whittemore	504	\$2,305,682	\$2,579,280	No	Yes		X		\$175	
Whitten	149	\$86,079	\$83,462	No	No			X		\$475
Willey	88	\$27,970	\$28,937	No	No			X		\$100
Williams	344	\$596,589	\$597,916	No	No			X		\$900
Williamsburg	3,068	\$4,257,083	\$8,786,118	Yes	-	X				
Williamson	152	\$51,636	\$58,900	No	No			X		\$475
Wilton	2,802	\$8,878,139	\$5,802,673	Yes	-	X				
Windsor Heights	4,860	\$8,993,861	\$7,392,578	Yes	-	X				

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Winfield	1,134	\$1,616,047	\$1,525,545	No	Yes		X		\$175	
Winterset	5,190	\$12,617,888	\$10,853,727	Yes	-	X				
Winthrop	850	\$2,409,259	\$4,193,620	No	Yes		X		\$250	
Wiota	116	\$78,050	\$105,473	No	No			X		\$475
Woden	229	\$241,693	\$263,659	No	No			X		\$475
Woodbine	1,459	\$3,257,133	\$2,546,705	No	Yes		X		\$175	
Woodburn	202	\$129,465	\$130,865	No	No			X		\$475
Woodward	1,024	\$5,278,160	\$7,815,086	No	Yes		X		\$425	
Woolstock	168	\$501,851	\$498,054	No	No			X		\$900

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Worthington	401	\$496,929	\$475,815	No	No			X		\$900
Wyoming	515	\$1,036,475	\$1,037,837	No	Yes		X		\$175	
Yale	246	\$201,175	\$204,025	No	No			X		\$475
Yetter	34	\$63,622	\$60,712	No	No			X		\$475
Yorktown	85	\$31,720	\$30,800	No	No			X		\$100
Zearing	554	\$800,818	\$795,933	No	No			X		\$1,200
Zwingle	91	\$38,650	\$54,776	No	No			X		\$475

Audit/Exam Requirement for FY19-20

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2019	FY 2020			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, 2020 (for FY19 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.