

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Ackley	1,599	\$8,037,690	\$6,505,973	No	Yes		X	
Ackworth	115	\$23,100	\$23,500	No	No			X
Adair	791	\$6,265,547	\$7,078,988	No	Yes		X	
Adel	6,153	\$30,239,559	\$25,632,122	Yes	-	X		
Afton	874	\$1,656,914	\$2,004,645	No	Yes		X	
Agency	620	\$564,358	\$567,808	No	No			X
Ainsworth	511	\$490,738	\$561,123	No	No			X
Akron	1,558	\$8,328,905	\$7,148,814	No	Yes		X	

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Albert City	677	\$989,650	\$1,023,840	No	No			X
Albia	3,721	\$16,250,554	\$15,462,952	Yes	-	X		
Albion	448	\$1,215,923	\$477,959	No	No			X
Alburnett	675	\$1,737,646	\$859,259	No	No			X
Alden	763	\$1,026,784	\$1,044,464	No	Yes		X	
Alexander	164	\$153,456	\$152,968	No	No			X
Algona	5,487	\$13,970,602	\$19,579,487	Yes	-	X		
Alleman	423	\$338,558	\$342,520	No	No			X

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Allerton	430	\$501,487	\$528,570	No	No			X
Allison	966	\$1,645,090	\$1,669,185	No	Yes		X	
Alta	2,087	\$2,098,811	\$2,526,407	Yes	-	X		
Alta Vista	227	\$472,700	\$439,850	No	No			X
Alton	1,248	\$3,822,381	\$3,892,020	No	Yes		X	
Altoona	19,565	\$62,632,177	\$73,983,113	Yes	-	X		
Alvord	206	\$195,500	\$220,470	No	No			X
Ames	66,427	\$402,575,893	\$386,128,729	Yes	-	X		

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Anamosa	5,450	\$12,334,497	\$18,808,960	Yes	-	X		
Andover	109	\$110,222	\$119,452	No	No			X
Andrew	380	\$431,098	\$390,577	No	No			X
Anita	963	\$5,197,618	\$5,844,822	No	Yes		X	
Ankeny	67,887	\$145,752,960	\$149,835,922	Yes	-	X		
Anthon	545	\$1,882,000	\$1,468,188	No	Yes		X	
Aplington	1,116	\$2,187,022	\$2,283,415	No	Yes		X	
Arcadia	525	\$635,805	\$1,069,375	No	No			X

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Archer	117	\$83,858	\$90,350	No	No			X
Aredale	62	\$46,489	\$44,852	No	No			X
Arion	97	\$106,949	\$106,949	No	No			X
Arispe	96	\$36,250	\$36,850	No	No			X
Arlington	419	\$642,642	\$606,845	No	No			X
Armstrong	875	\$2,741,757	\$1,005,564	No	Yes		X	
Arnolds Park	1,110	\$5,517,430	\$5,217,135	No	Yes		X	
Arthur	222	\$321,034	\$345,423	No	No			X

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Asbury	5,943	\$10,020,659	\$11,441,827	Yes	-	X		
Ashton	436	\$657,824	\$2,621,967	No	No			X
Aspinwall	33	\$29,250	\$37,000	No	No			X
Atalissa	296	\$301,554	\$313,840	No	No			X
Atkins	2,056	\$2,548,288	\$4,249,938	Yes	-	X		
Atlantic	6,792	\$14,907,148	\$11,546,273	Yes	-	X		
Auburn	265	\$947,111	\$913,000	No	No			X
Audubon	2,053	\$7,246,236	\$7,253,331	Yes	-	X		

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Aurelia	968	\$1,579,000	\$1,090,735	No	Yes		X	
Aurora	169	\$167,098	\$158,740	No	No			X
Avoca	1,683	\$5,380,939	\$3,618,465	No	Yes		X	
Ayrshire	133	\$33,271	\$88,395	No	No			X
Badger	522	\$562,242	\$567,026	No	No			X
Bagley	233	\$170,244	\$154,595	No	No			X
Baldwin	99	\$97,765	\$92,697	No	No			X
Balltown	79	\$46,700	\$36,400	No	No			X

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Bancroft	699	\$1,479,785	\$1,285,595	No	Yes		X	
Bankston	23	\$14,850	\$16,185	No	No			X
Barnes City	156	\$319,350	\$269,215	No	No			X
Barnum	175	\$179,550	\$152,350	No	No			X
Bassett	45	\$34,613	\$35,028	No	No			X
Batavia	430	\$386,192	\$395,108	No	No			X
Battle Creek	700	\$796,800	\$815,375	No	No			X
Baxter	962	\$1,484,761	\$3,676,738	No	Yes		X	

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Bayard	405	\$702,907	\$653,099	No	No			X
Beacon	445	\$135,348	\$143,322	No	No			X
Beaconsfield	15	\$7,735	\$8,350	No	No			X
Beaman	161	\$269,058	\$331,156	No	No			X
Beaver	46	\$24,400	\$19,445	No	No			X
Bedford	1,508	\$3,100,391	\$8,985,554	No	Yes		X	
Belle Plaine	2,330	\$3,233,688	\$3,476,455	Yes	-	X		
Bellevue	2,363	\$7,965,106	\$8,882,188	Yes	-	X		

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Belmond	2,463	\$3,503,868	\$5,316,772	Yes	-	X		
Bennett	347	\$445,361	\$658,347	No	No			X
Benton	39	\$12,770	\$13,293	No	No			X
Berkley	23	\$10,800	\$7,400	No	No			X
Bernard	114	\$121,352	\$126,270	No	No			X
Bertram	269	\$304,325	\$431,640	No	No			X
Bettendorf	39,102	\$89,449,420	\$108,714,120	Yes	-	X		
Bevington	57	\$76,618	\$35,543	No	No			X

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Birmingham	367	\$469,340	\$530,700	No	No			X
Blairsburg	176	\$1,100,459	\$150,480	No	No			X
Blairstown	713	\$894,780	\$871,883	No	No			X
Blakesburg	274	\$280,603	\$273,800	No	No			X
Blanchard	29	\$14,712	\$13,858	No	No			X
Blencoe	233	\$342,621	\$680,498	No	No			X
Blockton	125	\$162,861	\$114,825	No	No			X
Bloomfield	2,682	\$14,848,715	\$9,522,383	Yes	-	X		

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Blue Grass	1,666	\$2,720,515	\$2,634,235	No	Yes		X	
Bode	302	\$357,763	\$347,095	No	No			X
Bonaparte	359	\$203,970	\$229,966	No	No			X
Bondurant	7,365	\$25,902,013	\$20,109,672	Yes	-	X		
Boone	12,460	\$17,886,210	\$21,556,566	Yes	-	X		
Bouton	127	\$129,687	\$146,616	No	No			X
Boxholm	181	\$161,950	\$260,900	No	No			X
Boyden	701	\$1,465,079	\$1,401,542	No	Yes		X	

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Braddyville	147	\$151,194	\$162,854	No	No			X
Bradgate	75	\$104,950	\$65,600	No	No			X
Brandon	341	\$1,292,773	\$351,753	No	No			X
Brayton	143	\$183,867	\$184,568	No	No			X
Breda	500	\$2,075,838	\$1,645,995	No	Yes		X	
Bridgewater	148	\$99,000	\$123,000	No	No			X
Brighton	600	\$5,680,038	\$6,197,216	No	Yes		X	
Bristow	145	\$182,600	\$158,750	No	No			X

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Britt	2,044	\$3,486,382	\$4,506,935	Yes	-	X		
Bronson	294	\$429,756	\$272,443	No	No			X
Brooklyn	1,502	\$4,948,299	\$6,053,603	No	Yes		X	
Brunsville	129	\$175,350	\$190,869	No	No			X
Buck Grove	34	\$62,431	\$62,481	No	No			X
Buckeye	86	\$74,800	\$80,300	No	No			X
Buffalo	1,176	\$2,429,985	\$2,478,985	No	Yes		X	
Buffalo Center	857	\$1,210,705	\$980,689	No	No			X

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Burlington	23,982	\$63,164,666	\$73,986,268	Yes	-	X		
Burt	418	\$1,123,725	\$1,219,715	No	Yes		X	
Bussey	387	\$397,000	\$396,150	No	No			X
Calamus	356	\$425,265	\$439,734	No	No			X
Callender	368	\$619,741	\$243,511	No	No			X
Calmar	1,125	\$1,890,363	\$2,070,101	No	Yes		X	
Calumet	146	\$2,179,500	\$247,500	No	No			X
Camanche	4,570	\$6,373,965	\$5,728,686	Yes	-	X		

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Cambridge	827	\$1,227,574	\$1,988,158	No	Yes		X	
Cantril	224	\$215,942	\$260,535	No	No			X
Carbon	36	\$12,280	\$8,148	No	No			X
Carlisle	4,160	\$8,922,319	\$9,733,587	Yes	-	X		
Carpenter	87	\$43,534	\$87,115	No	No			X
Carroll	10,321	\$23,988,118	\$19,115,412	Yes	-	X		
Carson	766	\$1,233,302	\$1,052,779	No	Yes		X	
Carter Lake	3,791	\$6,118,769	\$5,607,295	Yes	-	X		

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Cascade	2,386	\$6,921,229	\$6,406,297	Yes	-	X		
Casey	387	\$682,454	\$1,326,164	No	No			X
Castalia	145	\$115,300	\$139,400	No	No			X
Castana	107	\$109,692	\$94,472	No	No			X
Cedar Falls	40,713	\$73,383,890	\$88,416,510	Yes	-	X		
Cedar Rapids	137,710	\$637,173,414	\$600,006,825	Yes	-	X		
Center Point	2,579	\$10,135,386	\$17,887,308	Yes	-	X		
Centerville	5,412	\$11,191,635	\$19,940,484	Yes	-	X		

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Central City	1,264	\$3,299,497	\$3,622,120	No	Yes		X	
Centralia	116	\$37,205	\$36,740	No	No			X
Chariton	4,193	\$8,920,668	\$11,508,331	Yes	-	X		
Charles City	7,396	\$26,919,161	\$22,186,230	Yes	-	X		
Charlotte	389	\$204,325	\$461,483	No	No			X
Charter Oak	535	\$903,479	\$998,121	No	No			X
Chatsworth	75	\$29,263	\$31,217	No	No			X
Chelsea	229	\$224,700	\$247,738	No	No			X

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Cherokee	5,199	\$9,844,512	\$12,183,659	Yes	-	X		
Chester	139	\$128,619	\$293,853	No	No			X
Chillicothe	76	\$66,684	\$78,396	No	No			X
Churdan	365	\$454,766	\$504,836	No	No			X
Cincinnati	290	\$867,334	\$862,216	No	No			X
Clare	136	\$206,728	\$214,991	No	No			X
Clarence	1,039	\$1,327,149	\$1,294,203	No	Yes		X	
Clarinda	5,369	\$76,541,369	\$89,396,401	Yes	-	X		

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Clarion	2,810	\$7,648,485	\$6,885,566	Yes	-	X		
Clarksville	1,264	\$1,526,975	\$1,354,890	No	Yes		X	
Clayton	45	\$89,850	\$83,175	No	No			X
Clear Lake	7,687	\$20,268,511	\$14,877,856	Yes	-	X		
Clearfield	278	\$545,525	\$575,375	No	No			X
Cleghorn	240	\$272,284	\$244,950	No	No			X
Clemons	140	\$157,231	\$169,177	No	No			X
Clermont	586	\$661,074	\$759,644	No	No			X

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Clinton	24,469	\$54,970,184	\$53,413,555	Yes	-	X		
Clio	67	\$33,940	\$28,240	No	No			X
Clive	18,601	\$54,191,848	\$50,506,277	Yes	-	X		
Clutier	213	\$174,162	\$206,760	No	No			X
Coburg	26	\$18,000	\$20,600	No	No			X
Coggon	701	\$716,081	\$761,546	No	No			X
Coin	176	\$182,525	\$205,136	No	No			X
Colesburg	386	\$573,416	\$568,432	No	No			X

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Colfax	2,255	\$4,322,467	\$3,217,536	Yes	-	X		
College Springs	172	\$220,979	\$293,190	No	No			X
Collins	495	\$767,810	\$1,199,471	No	No			X
Colo	845	\$1,245,541	\$1,280,690	No	Yes		X	
Columbus City	392	\$306,332	\$257,435	No	No			X
Columbus Junction	1,830	\$1,892,072	\$2,203,061	No	Yes		X	
Colwell	55	\$57,404	\$72,161	No	No			X
Conesville	352	\$264,478	\$286,378	No	No			X

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Conrad	1,093	\$4,609,068	\$2,365,955	No	Yes		X	
Conway	17	\$19,502	\$20,307	No	No			X
Coon Rapids	1,300	\$10,713,540	\$7,200,267	No	Yes		X	
Coppock	36	\$14,000	\$26,982	No	No			X
Coralville	22,318	\$83,336,479	\$93,405,520	Yes	-	X		
Corning	1,564	\$2,884,172	\$3,116,919	No	Yes		X	
Correctionville	766	\$940,685	\$1,632,539	No	No			X
Corwith	266	\$1,056,621	\$737,776	No	No			X

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Corydon	1,526	\$5,470,586	\$5,553,594	No	Yes		X	
Cotter	39	\$6,460	\$7,310	No	No			X
Coulter	219	\$295,683	\$332,830	No	No			X
Council Bluffs	62,799	\$159,729,748	\$157,522,989	Yes	-	X		
Craig	79	\$135,600	\$50,950	No	No			X
Crawfordsville	277	\$212,900	\$213,400	No	No			X
Crescent	628	\$809,204	\$691,768	No	No			X
Cresco	3,888	\$6,822,700	\$6,559,275	Yes	-	X		

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Creston	7,536	\$17,816,164	\$18,159,501	Yes	-	X		
Cromwell	105	\$39,042	\$39,956	No	No			X
Crystal Lake	253	\$275,600	\$294,300	No	No			X
Cumberland	251	\$277,790	\$230,730	No	No			X
Cumming	436	\$652,330	\$841,959	No	No			X
Curlew	37	\$33,357	\$20,588	No	No			X
Cushing	230	\$731,200	\$604,644	No	No			X
Cylinder	87	\$117,553	\$116,762	No	No			X

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Dakota City	759	\$968,624	\$1,001,690	No	No			X
Dallas Center	1,901	\$7,758,340	\$3,716,816	No	Yes		X	
Dana	38	\$25,083	\$26,318	No	No			X
Danbury	320	\$516,955	\$2,002,848	No	No			X
Danville	927	\$2,025,820	\$2,020,699	No	Yes		X	
Davenport	101,724	\$257,510,233	\$259,908,193	Yes	-	X		
Davis City	179	\$115,148	\$116,832	No	No			X
Dawson	116	\$120,350	\$78,100	No	No			X

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Dayton	772	\$1,887,817	\$1,627,927	No	Yes		X	
De Soto	915	\$9,192,491	\$4,686,584	No	Yes		X	
De Witt	5,514	\$13,462,177	\$17,364,375	Yes	-	X		
Decatur City	175	\$119,720	\$138,600	No	No			X
Decorah	7,587	\$19,961,116	\$15,957,889	Yes	-	X		
Dedham	224	\$255,641	\$268,375	No	No			X
Deep River	249	\$264,386	\$202,587	No	No			X
Defiance	245	\$257,190	\$178,980	No	No			X

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Delaware	142	\$124,318	\$135,956	No	No			X
Delhi	420	\$747,670	\$1,493,650	No	No			X
Delmar	542	\$544,274	\$531,218	No	No			X
Deloit	250	\$276,400	\$239,600	No	No			X
Delta	264	\$270,802	\$250,215	No	No			X
Denison	8,373	\$14,283,470	\$17,220,343	Yes	-	X		
Denver	1,919	\$4,768,358	\$6,449,227	No	Yes		X	
Derby	90	\$106,328	\$83,698	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Des Moines	214,133	\$657,125,819	\$681,063,082	Yes	-	X		
Dexter	640	\$1,125,171	\$964,580	No	No			X
Diagonal	344	\$389,837	\$427,405	No	No			X
Dickens	146	\$215,500	\$214,500	No	No			X
Dike	1,304	\$2,829,426	\$2,857,948	No	Yes		X	
Dixon	202	\$201,442	\$189,177	No	No			X
Dolliver	65	\$35,476	\$37,627	No	No			X
Donahue	335	\$437,869	\$429,178	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Donnellson	885	\$1,104,171	\$1,237,957	No	Yes		X	
Doon	619	\$739,471	\$747,368	No	No			X
Dougherty	62	\$75,970	\$1,780,500	No	No			X
Dow City	485	\$1,099,972	\$1,066,230	No	Yes		X	
Dows	521	\$523,397	\$530,469	No	No			X
Drakesville	164	\$73,040	\$83,131	No	No			X
Dubuque	59,667	\$198,147,165	\$191,235,194	Yes	-	X		
Dumont	634	\$569,875	\$588,164	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Duncombe	381	\$433,050	\$515,576	No	No			X
Dundee	198	\$160,459	\$125,531	No	No			X
Dunkerton	842	\$2,420,654	\$2,374,855	No	Yes		X	
Dunlap	1,038	\$1,316,932	\$1,508,512	No	Yes		X	
Durango	20	\$3,616	\$3,049	No	No			X
Durant	1,871	\$3,771,487	\$3,720,408	No	Yes		X	
Dyersville	4,477	\$9,478,135	\$9,036,243	Yes	-	X		
Dysart	1,281	\$7,215,926	\$7,632,683	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Eagle Grove	3,601	\$11,916,351	\$12,793,200	Yes	-	X		
Earlham	1,410	\$2,025,562	\$4,946,017	No	Yes		X	
Earling	397	\$565,200	\$4,225,013	No	No			X
Earlville	716	\$1,629,984	\$1,775,270	No	Yes		X	
Early	587	\$657,116	\$776,805	No	No			X
East Peru	115	\$57,755	\$57,575	No	No			X
Eddyville	970	\$1,095,006	\$1,088,440	No	Yes		X	
Edgewood	909	\$1,487,799	\$1,434,513	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Elberon	184	\$273,300	\$260,489	No	No			X
Eldon	783	\$927,905	\$939,822	No	No			X
Eldora	2,663	\$4,391,520	\$4,596,313	Yes	-	X		
Eldridge	6,726	\$19,026,475	\$25,422,064	Yes	-	X		
Elgin	685	\$843,717	\$721,903	No	No			X
Elk Horn	601	\$765,255	\$1,587,768	No	No			X
Elk Run Heights	1,069	\$1,829,888	\$4,715,464	No	Yes		X	
Elkader	1,209	\$2,904,150	\$6,400,710	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Elkhart	882	\$2,605,324	\$2,338,333	No	Yes		X	
Elkport	29	\$22,890	\$22,590	No	No			X
Elliott	338	\$288,133	\$1,263,132	No	No			X
Ellston	19	\$18,263	\$27,951	No	No			X
Ellsworth	508	\$1,956,466	\$2,122,248	No	Yes		X	
Elma	505	\$1,061,988	\$1,056,818	No	Yes		X	
Ely	2,328	\$2,467,169	\$3,803,411	Yes	-	X		
Emerson	403	\$556,170	\$590,929	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Emmetsburg	3,706	\$8,715,146	\$8,509,048	Yes	-	X		
Epworth	2,023	\$3,529,950	\$2,618,149	Yes	-	X		
Essex	722	\$1,265,278	\$1,224,248	No	Yes		X	
Estherville	5,904	\$26,296,601	\$26,179,761	Yes	-	X		
Evansdale	4,561	\$7,289,667	\$8,914,892	Yes	-	X		
Everly	575	\$5,165,348	\$2,038,436	No	Yes		X	
Exira	787	\$1,068,570	\$1,503,915	No	Yes		X	
Exline	160	\$65,900	\$69,554	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Fairbank	1,111	\$2,897,141	\$2,933,209	No	Yes		X	
Fairfax	2,828	\$7,521,693	\$7,782,870	Yes	-	X		
Fairfield	9,416	\$56,665,004	\$19,019,369	Yes	-	X		
Farley	1,766	\$2,680,491	\$2,613,133	No	Yes		X	
Farmersburg	271	\$484,315	\$829,056	No	No			X
Farmington	579	\$1,001,515	\$951,590	No	No			X
Farnhamville	383	\$1,159,702	\$1,260,825	No	Yes		X	
Farragut	490	\$1,359,315	\$1,874,640	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Fayette	1,256	\$3,198,425	\$3,423,346	No	Yes		X	
Fenton	271	\$492,255	\$517,729	No	No			X
Ferguson	97	\$56,115	\$56,495	No	No			X
Fertile	305	\$402,983	\$472,565	No	No			X
Floris	116	\$131,680	\$94,680	No	No			X
Floyd	313	\$711,648	\$493,001	No	No			X
Fonda	636	\$1,416,498	\$1,453,654	No	Yes		X	
Fontanelle	676	\$1,582,975	\$1,732,403	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Forest City	4,285	\$17,086,547	\$17,421,841	Yes	-	X		
Fort Atkinson	312	\$1,273,622	\$4,440,032	No	Yes		X	
Fort Dodge	24,871	\$75,632,664	\$80,779,663	Yes	-	X		
Fort Madison	10,270	\$34,637,500	\$21,188,965	Yes	-	X		
Fostoria	230	\$215,472	\$195,676	No	No			X
Franklin	131	\$72,100	\$72,100	No	No			X
Fraser	101	\$38,482	\$24,226	No	No			X
Fredericksburg	987	\$4,350,103	\$4,660,901	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Frederika	204	\$201,512	\$202,326	No	No			X
Fredonia	222	\$124,868	\$109,596	No	No			X
Fremont	708	\$384,459	\$424,152	No	No			X
Fruitland	963	\$644,956	\$618,382	No	No			X
Galt	26	\$12,400	\$14,187	No	No			X
Galva	435	\$512,198	\$473,130	No	No			X
Garber	76	\$37,977	\$34,455	No	No			X
Garden Grove	174	\$202,777	\$169,375	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Garnavillo	763	\$1,574,220	\$1,687,711	No	Yes		X	
Garner	3,065	\$5,348,543	\$8,925,638	Yes	-	X		
Garrison	344	\$264,633	\$281,659	No	No			X
Garwin	481	\$403,731	\$428,721	No	No			X
Geneva	136	\$117,530	\$132,985	No	No			X
George	1,077	\$1,739,444	\$1,586,726	No	Yes		X	
Gibson	63	\$22,150	\$22,150	No	No			X
Gilbert	1,211	\$3,293,535	\$2,032,169	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Gilbertville	794	\$1,364,890	\$1,356,143	No	Yes		X	
Gillett Grove	30	\$23,953	\$24,722	No	No			X
Gilman	542	\$611,563	\$590,582	No	No			X
Gilmore City	487	\$1,623,131	\$1,695,251	No	Yes		X	
Gladbrook	799	\$1,220,774	\$1,153,848	No	Yes		X	
Glenwood	5,073	\$4,882,822	\$5,603,073	Yes	-	X		
Glidden	1,151	\$7,018,375	\$6,697,780	No	Yes		X	
Goldfield	634	\$843,951	\$791,374	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Goodell	140	\$197,911	\$1,012,564	No	No			X
Goose Lake	239	\$242,903	\$243,103	No	No			X
Gowrie	952	\$2,632,758	\$4,822,739	No	Yes		X	
Graettinger	832	\$4,632,708	\$3,235,933	No	Yes		X	
Graf	76	\$20,778	\$64,628	No	No			X
Grafton	216	\$881,422	\$592,790	No	No			X
Grand Junction	725	\$571,296	\$573,196	No	No			X
Grand Mound	615	\$654,565	\$617,328	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Grand River	196	\$69,800	\$78,490	No	No			X
Grandview	437	\$356,580	\$345,630	No	No			X
Granger	1,654	\$2,833,184	\$3,064,688	No	Yes		X	
Grant	86	\$42,300	\$39,300	No	No			X
Granville	310	\$1,595,950	\$584,768	No	No			X
Gravity	154	\$67,110	\$68,485	No	No			X
Gray	61	\$20,390	\$28,590	No	No			X
Greeley	217	\$173,297	\$190,450	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Greene	990	\$3,282,412	\$3,781,610	No	Yes		X	
Greenfield	2,062	\$11,369,667	\$10,982,154	Yes	-	X		
Greenville	71	\$48,874	\$60,550	No	No			X
Grimes	15,392	\$69,777,345	\$72,656,295	Yes	-	X		
Grinnell	9,564	\$20,268,070	\$24,010,769	Yes	-	X		
Griswold	994	\$1,248,783	\$1,316,896	No	Yes		X	
Grundy Center	2,796	\$5,855,130	\$5,544,395	Yes	-	X		
Gruver	63	\$137,740	\$129,480	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Guernsey	63	\$42,517	\$47,767	No	No			X
Guthrie Center	1,593	\$5,519,890	\$5,624,761	No	Yes		X	
Guttenberg	1,817	\$26,536,499	\$27,807,313	No	Yes		X	
Halbur	243	\$531,500	\$301,520	No	No			X
Hamburg	890	\$14,160,933	\$15,566,100	No	Yes		X	
Hamilton	119	\$43,379	\$40,399	No	No			X
Hampton	4,337	\$6,029,600	\$6,029,599	Yes	-	X		
Hancock	200	\$298,035	\$298,389	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Hanlontown	206	\$327,902	\$299,369	No	No			X
Hansell	82	\$85,140	\$106,280	No	No			X
Harcourt	264	\$283,112	\$280,759	No	No			X
Hardy	57	\$49,600	\$60,700	No	No			X
Harlan	4,893	\$22,440,778	\$21,354,519	Yes	-	X		
Harper	118	\$94,108	\$92,833	No	No			X
Harpers Ferry	262	\$570,797	\$2,384,695	No	No			X
Harris	151	\$195,693	\$213,540	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Hartford	733	\$535,072	\$569,784	No	No			X
Hartley	1,605	\$8,285,330	\$9,802,478	No	Yes		X	
Hartwick	92	\$46,867	\$42,543	No	No			X
Harvey	236	\$200,500	\$190,700	No	No			X
Hastings	152	\$496,350	\$184,020	No	No			X
Havelock	130	\$185,510	\$189,341	No	No			X
Haverhill	165	\$195,297	\$297,723	No	No			X
Hawarden	2,700	\$21,358,755	\$23,310,387	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Hawkeye	438	\$1,194,537	\$1,128,722	No	Yes		X	
Hayesville	41	\$44,918	\$49,268	No	No			X
Hazleton	713	\$616,926	\$651,455	No	No			X
Hedrick	728	\$867,990	\$870,262	No	No			X
Henderson	144	\$255,929	\$492,109	No	No			X
Hepburn	26	\$13,045	\$12,965	No	No			X
Hiawatha	7,183	\$25,506,434	\$21,307,770	Yes	-	X		
Hills	863	\$2,013,576	\$1,471,433	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Hillsboro	163	\$173,702	\$228,202	No	No			X
Hinton	935	\$2,740,655	\$3,661,798	No	Yes		X	
Holland	269	\$375,440	\$219,740	No	No			X
Holstein	1,501	\$2,631,052	\$5,058,358	No	Yes		X	
Holy Cross	356	\$363,348	\$356,384	No	No			X
Hopkinton	622	\$1,433,043	\$1,416,984	No	Yes		X	
Hornick	255	\$302,250	\$552,546	No	No			X
Hospers	718	\$1,419,394	\$1,440,152	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Houghton	141	\$141,950	\$145,500	No	No			X
Hubbard	860	\$1,592,525	\$1,939,210	No	Yes		X	
Hudson	2,546	\$5,870,339	\$5,141,364	Yes	-	X		
Hull	2,384	\$6,675,129	\$7,896,559	Yes	-	X		
Humboldt	4,792	\$12,882,621	\$10,854,320	Yes	-	X		
Humeston	465	\$603,823	\$444,391	No	No			X
Huxley	4,244	\$7,731,879	\$7,513,445	Yes	-	X		
Ida Grove	2,051	\$7,475,096	\$9,719,305	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Imogene	39	\$122,444	\$27,160	No	No			X
Independence	6,064	\$18,262,366	\$18,400,471	Yes	-	X		
Indianola	15,833	\$67,514,825	\$79,725,136	Yes	-	X		
Inwood	928	\$926,680	\$922,012	No	No			X
Ionia	226	\$258,011	\$273,482	No	No			X
Iowa City	74,828	\$175,502,415	\$173,254,899	Yes	-	X		
Iowa Falls	5,106	\$40,688,663	\$38,779,788	Yes	-	X		
Ireton	590	\$769,312	\$796,406	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Irwin	319	\$422,225	\$389,075	No	No			X
Jackson Junction	37	\$41,330	\$45,700	No	No			X
Jamaica	195	\$705,695	\$2,760,500	No	No			X
Janesville	1,034	\$2,943,052	\$3,926,849	No	Yes		X	
Jefferson	4,182	\$8,766,760	\$8,764,782	Yes	-	X		
Jesup	2,508	\$4,090,771	\$5,675,013	Yes	-	X		
Jewell	1,216	\$1,277,229	\$1,301,017	No	Yes		X	
Johnston	24,064	\$55,785,458	\$103,079,253	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Joice	208	\$2,232,661	\$444,017	No	No			X
Jolley	28	\$33,050	\$33,050	No	No			X
Kalona	2,630	\$3,278,728	\$3,451,075	Yes	-	X		
Kamrar	179	\$169,990	\$166,680	No	No			X
Kanawha	658	\$975,434	\$906,982	No	No			X
Kellerton	243	\$259,928	\$226,289	No	No			X
Kelley	304	\$340,743	\$490,965	No	No			X
Kellogg	606	\$454,027	\$510,628	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Kensett	257	\$283,494	\$285,742	No	No			X
Keokuk	9,900	\$46,050,239	\$43,506,590	Yes	-	X		
Keomah Village	110	\$114,520	\$116,747	No	No			X
Keosauqua	936	\$2,852,342	\$3,220,862	No	Yes		X	
Keota	897	\$1,029,135	\$1,226,793	No	Yes		X	
Keswick	242	\$439,900	\$282,600	No	No			X
Keystone	599	\$779,620	\$809,343	No	No			X
Kimballton	291	\$441,164	\$598,000	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Kingsley	1,396	\$2,074,762	\$1,901,578	No	Yes		X	
Kinross	80	\$27,425	\$20,250	No	No			X
Kirkman	56	\$25,515	\$24,559	No	No			X
Kirkville	157	\$68,250	\$59,800	No	No			X
Kiron	267	\$335,579	\$286,381	No	No			X
Klemme	441	\$728,968	\$741,825	No	No			X
Knierim	53	\$79,083	\$83,001	No	No			X
Knoxville	7,595	\$16,493,768	\$15,122,831	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
La Motte	237	\$264,100	\$372,012	No	No			X
La Porte City	2,284	\$7,050,806	\$5,077,481	Yes	-	X		
Lacona	345	\$1	\$304,366	No	No			X
Ladora	229	\$844,913	\$918,413	No	No			X
Lake City	1,731	\$1,398,750	\$2,103,030	No	Yes		X	
Lake Mills	2,143	\$8,793,700	\$9,746,206	Yes	-	X		
Lake Park	1,167	\$5,956,271	\$10,509,328	No	Yes		X	
Lake View	1,113	\$5,293,652	\$5,158,626	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Lakeside	700	\$908,700	\$643,421	No	No			X
Lakota	267	\$932,235	\$345,857	No	No			X
Lambs Grove	174	\$115,238	\$99,576	No	No			X
Lamoni	1,969	\$6,278,278	\$5,924,339	No	Yes		X	
Lamont	429	\$560,902	\$632,885	No	No			X
Lanesboro	119	\$135,780	\$202,500	No	No			X
Lansing	968	\$2,360,053	\$2,143,581	No	Yes		X	
Larchwood	926	\$2,628,078	\$2,232,947	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Larrabee	123	\$206,189	\$205,350	No	No			X
Latimer	477	\$443,027	\$494,050	No	No			X
Laurel	220	\$295,370	\$533,921	No	No			X
Laurens	1,264	\$2,546,206	\$2,668,348	No	Yes		X	
Lawler	406	\$968,565	\$880,351	No	No			X
Lawton	943	\$1,349,087	\$978,875	No	No			X
Le Claire	4,710	\$15,659,730	\$14,146,669	Yes	-	X		
Le Grand	905	\$4,175,118	\$893,048	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Le Mars	10,571	\$71,675,056	\$75,407,910	Yes	-	X		
Le Roy	11	\$12,650	\$12,650	No	No			X
Ledyard	121	\$226,485	\$277,562	No	No			X
Lehigh	395	\$1,296,099	\$651,956	No	No			X
Leighton	158	\$128,982	\$138,232	No	No			X
Leland	249	\$160,809	\$290,292	No	No			X
Lenox	1,339	\$5,334,223	\$4,281,861	No	Yes		X	
Leon	1,822	\$2,351,536	\$2,731,709	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Lester	296	\$518,192	\$519,689	No	No			X
Letts	363	\$219,823	\$228,879	No	No			X
Lewis	357	\$505,421	\$491,601	No	No			X
Libertyville	274	\$330,607	\$331,764	No	No			X
Lidderdale	166	\$198,500	\$345,440	No	No			X
Lime Springs	473	\$604,937	\$665,435	No	No			X
Lincoln	121	\$78,130	\$73,575	No	No			X
Linden	200	\$132,750	\$72,453	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Lineville	195	\$334,200	\$369,900	No	No			X
Linn Grove	163	\$193,662	\$205,423	No	No			X
Lisbon	2,233	\$3,022,275	\$6,138,440	Yes	-	X		
Liscomb	291	\$255,534	\$274,042	No	No			X
Little Rock	439	\$439,990	\$457,534	No	No			X
Little Sioux	166	\$199,773	\$197,895	No	No			X
Livermore	381	\$1,239,788	\$842,697	No	No			X
Lockridge	244	\$445,551	\$850,001	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Logan	1,397	\$1,979,191	\$1,897,838	No	Yes		X	
Lohrville	381	\$746,333	\$736,499	No	No			X
Lone Rock	146	\$255,515	\$241,068	No	No			X
Lone Tree	1,357	\$5,696,696	\$11,771,964	No	Yes		X	
Long Grove	838	\$1,167,531	\$1,162,308	No	Yes		X	
Lorimor	386	\$365,461	\$422,747	No	No			X
Lost Nation	434	\$320,027	\$370,631	No	No			X
Lovilia	472	\$512,391	\$760,349	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Low Moor	250	\$248,207	\$252,663	No	No			X
Lowden	807	\$3,131,937	\$1,770,004	No	Yes		X	
Lu Verne	258	\$306,150	\$321,690	No	No			X
Luana	301	\$322,655	\$343,715	No	No			X
Lucas	172	\$115,427	\$122,223	No	No			X
Luther	152	\$243,550	\$223,535	No	No			X
Luxemburg	245	\$562,410	\$386,060	No	No			X
Luzerne	112	\$38,200	\$40,350	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Lynnville	380	\$1,273,020	\$572,380	No	No			X
Lytton	282	\$1,320,400	\$1,421,472	No	Yes		X	
Macedonia	267	\$271,791	\$293,008	No	No			X
Macksburg	97	\$67,806	\$98,860	No	No			X
Madrid	2,802	\$9,607,151	\$6,857,388	Yes	-	X		
Magnolia	190	\$258,312	\$212,112	No	No			X
Malcom	270	\$477,608	\$483,166	No	No			X
Mallard	257	\$473,120	\$376,751	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Maloy	22	\$10,910	\$10,350	No	No			X
Malvern	1,046	\$4,001,059	\$1,399,912	No	Yes		X	
Manchester	5,065	\$11,112,171	\$9,927,057	Yes	-	X		
Manilla	775	\$3,314,795	\$3,624,795	No	Yes		X	
Manly	1,256	\$1,520,596	\$1,428,952	No	Yes		X	
Manning	1,455	\$15,941,951	\$631,040	No	No			X
Manson	1,709	\$2,204,475	\$2,224,515	No	Yes		X	
Mapleton	1,165	\$4,559,016	\$5,327,609	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Maquoketa	6,128	\$10,156,719	\$17,263,778	Yes	-	X		
Marathon	230	\$924,674	\$3,014,110	No	No			X
Marble Rock	271	\$794,740	\$728,310	No	No			X
Marcus	1,079	\$1,392,763	\$1,404,740	No	Yes		X	
Marengo	2,435	\$4,518,943	\$3,631,238	Yes	-	X		
Marion	41,535	\$93,875,883	\$112,608,341	Yes	-	X		
Marne	110	\$83,875	\$106,200	No	No			X
Marquette	429	\$1,218,539	\$1,103,280	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Marshalltown	27,591	\$65,234,102	\$70,277,409	Yes	-	X		
Martelle	249	\$511,159	\$599,231	No	No			X
Martensdale	421	\$1,802,916	\$974,980	No	No			X
Martinsburg	110	\$62,184	\$66,570	No	No			X
Marysville	44	\$22,325	\$18,544	No	No			X
Mason City	27,338	\$79,146,370	\$91,708,515	Yes	-	X		
Masonville	99	\$137,687	\$128,313	No	No			X
Massena	359	\$982,973	\$1,352,645	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Matlock	74	\$59,075	\$57,980	No	No			X
Maurice	265	\$330,711	\$299,652	No	No			X
Maxwell	859	\$4,113,031	\$1,729,990	No	Yes		X	
Maynard	476	\$846,716	\$892,524	No	No			X
Maysville	156	\$132,286	\$170,950	No	No			X
McCallsburg	353	\$343,737	\$360,570	No	No			X
McCausland	313	\$408,498	\$460,237	No	No			X
McClelland	146	\$187,600	\$188,329	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
McGregor	742	\$2,886,763	\$2,989,851	No	Yes		X	
McIntire	113	\$96,450	\$103,200	No	No			X
Mechanicsville	1,020	\$1,404,284	\$3,478,255	No	Yes		X	
Mediapolis	1,688	\$2,975,841	\$2,394,598	No	Yes		X	
Melbourne	786	\$901,254	\$902,498	No	No			X
Melcher-Dallas	1,195	\$1,346,473	\$1,449,233	No	Yes		X	
Melrose	110	\$62,550	\$64,940	No	No			X
Melvin	199	\$338,716	\$213,810	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Menlo	345	\$289,990	\$257,106	No	No			X
Meriden	161	\$171,700	\$174,600	No	No			X
Merrill	717	\$904,543	\$620,212	No	No			X
Meservey	222	\$244,752	\$228,097	No	No			X
Middletown	363	\$112,800	\$130,200	No	No			X
Miles	408	\$776,965	\$465,757	No	No			X
Milford	3,321	\$7,745,791	\$9,735,886	Yes	-	X		
Millersburg	135	\$192,047	\$252,382	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Millerton	36	\$14,100	\$15,800	No	No			X
Milo	778	\$913,794	\$927,640	No	No			X
Milton	380	\$306,053	\$300,565	No	No			X
Minburn	325	\$538,494	\$590,553	No	No			X
Minden	600	\$782,754	\$766,814	No	No			X
Mingo	302	\$363,929	\$373,620	No	No			X
Missouri Valley	2,678	\$3,914,911	\$3,909,960	Yes	-	X		
Mitchell	124	\$86,134	\$77,554	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Mitchellville	2,485	\$4,604,236	\$5,991,807	Yes	-	X		
Modale	273	\$272,430	\$287,355	No	No			X
Mondamin	339	\$475,540	\$883,778	No	No			X
Monmouth	129	\$115,035	\$88,440	No	No			X
Monona	1,471	\$2,814,010	\$2,917,556	No	Yes		X	
Monroe	1,967	\$2,359,997	\$2,384,934	No	Yes		X	
Montezuma	1,442	\$10,724,272	\$6,023,329	No	Yes		X	
Monticello	4,040	\$7,229,209	\$10,918,721	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Montour	203	\$313,720	\$288,372	No	No			X
Montrose	738	\$971,664	\$903,279	No	No			X
Moorhead	199	\$194,591	\$223,201	No	No			X
Moorland	168	\$124,613	\$128,207	No	No			X
Moravia	637	\$656,812	\$1,163,380	No	No			X
Morley	96	\$95,845	\$97,059	No	No			X
Morning Sun	752	\$985,182	\$997,798	No	No			X
Morrison	98	\$53,675	\$46,727	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Moulton	607	\$1,017,034	\$1,100,776	No	Yes		X	
Mount Auburn	162	\$118,773	\$80,988	No	No			X
Mount Ayr	1,623	\$7,079,063	\$3,690,869	No	Yes		X	
Mount Pleasant	9,274	\$23,827,413	\$27,084,294	Yes	-	X		
Mount Vernon	4,527	\$7,775,797	\$9,752,401	Yes	-	X		
Moville	1,687	\$3,583,763	\$2,741,470	No	Yes		X	
Murray	684	\$1,117,500	\$965,515	No	No			X
Muscatine	23,797	\$67,112,733	\$67,162,512	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Mystic	322	\$539,492	\$500,195	No	No			X
Nashua	1,551	\$2,446,380	\$3,088,125	No	Yes		X	
Nemaha	66	\$45,893	\$41,873	No	No			X
Neola	918	\$2,111,331	\$2,339,976	No	Yes		X	
Nevada	6,925	\$25,330,573	\$45,809,320	Yes	-	X		
New Albin	432	\$654,260	\$598,830	No	No			X
New Hampton	3,494	\$10,611,063	\$11,936,571	Yes	-	X		
New Hartford	570	\$655,470	\$623,401	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
New Liberty	138	\$98,679	\$76,735	No	No			X
New London	1,910	\$4,621,667	\$4,242,339	No	Yes		X	
New Market	385	\$491,716	\$382,922	No	No			X
New Providence	236	\$153,077	\$234,792	No	No			X
New Sharon	1,262	\$995,232	\$1,237,892	No	No			X
New Vienna	382	\$747,263	\$561,189	No	No			X
New Virginia	498	\$372,113	\$480,240	No	No			X
Newell	906	\$1,767,690	\$1,558,650	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Newhall	876	\$1,012,645	\$1,030,923	No	Yes		X	
Newton	15,760	\$32,001,530	\$42,177,831	Yes	-	X		
Nichols	340	\$244,450	\$246,600	No	No			X
Nodaway	74	\$48,900	\$53,258	No	No			X
Nora Springs	1,369	\$6,124,114	\$3,275,825	No	Yes		X	
North Buena Vista	109	\$76,565	\$40,650	No	No			X
North English	1,065	\$995,357	\$7,297,719	No	No			X
North Liberty	20,479	\$43,173,622	\$37,112,804	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
North Washington	112	\$36,275	\$90,403	No	No			X
Northboro	52	\$19,467	\$15,159	No	No			X
Northwood	2,072	\$3,330,032	\$4,010,794	Yes	-	X		
Norwalk	12,799	\$32,285,900	\$45,692,800	Yes	-	X		
Norway	466	\$788,590	\$804,064	No	No			X
Numa	68	\$27,836	\$26,856	No	No			X
Oakland	1,524	\$2,922,944	\$2,674,196	No	Yes		X	
Oakland Acres	176	\$87,200	\$87,950	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Oakville	200	\$289,400	\$272,812	No	No			X
Ocheyedan	439	\$754,154	\$733,053	No	No			X
Odebolt	994	\$1,239,083	\$1,300,246	No	Yes		X	
Oelwein	5,920	\$13,315,545	\$13,219,708	Yes	-	X		
Ogden	2,007	\$6,063,792	\$5,255,258	Yes	-	X		
Okoboji	768	\$3,186,339	\$5,903,987	No	Yes		X	
Olds	192	\$232,650	\$342,480	No	No			X
Olin	651	\$719,347	\$662,623	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Ollie	201	\$101,660	\$139,460	No	No			X
Onawa	2,906	\$11,015,260	\$10,802,890	Yes	-	X		
Onslow	201	\$195,000	\$198,551	No	No			X
Orange City	6,267	\$77,942,651	\$77,044,542	Yes	-	X		
Orchard	68	\$16,657	\$17,017	No	No			X
Orient	368	\$600,985	\$1,189,973	No	No			X
Orleans	521	\$970,225	\$3,418,930	No	No			X
Osage	3,627	\$9,236,296	\$10,102,356	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Osceola	5,415	\$56,873,821	\$62,317,146	Yes	-	X		
Oskaloosa	11,558	\$44,349,656	\$30,694,746	Yes	-	X		
Ossian	802	\$1,018,237	\$1,044,926	No	Yes		X	
Osterdock	43	\$37,360	\$37,360	No	No			X
Otho	429	\$443,216	\$504,833	No	No			X
Oto	72	\$120,650	\$129,582	No	No			X
Ottosen	40	\$83,071	\$74,287	No	No			X
Ottumwa	25,529	\$50,782,237	\$51,570,941	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Owasa	34	\$25,922	\$25,972	No	No			X
Oxford	722	\$954,241	\$1,273,532	No	No			X
Oxford Junction	424	\$578,054	\$940,444	No	No			X
Oyens	92	\$152,083	\$130,802	No	No			X
Pacific Junction	96	\$276,041	\$17,511,351	No	No			X
Packwood	183	\$155,504	\$161,504	No	No			X
Palmer	138	\$229,717	\$283,868	No	No			X
Palo	1,407	\$2,360,269	\$2,494,696	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Panama	235	\$389,032	\$344,725	No	No			X
Panora	1,091	\$4,353,021	\$4,381,281	No	Yes		X	
Panorama Park	139	\$247,550	\$297,111	No	No			X
Parkersburg	2,015	\$3,245,857	\$4,625,337	Yes	-	X		
Parnell	194	\$117,149	\$173,213	No	No			X
Paton	221	\$416,146	\$429,346	No	No			X
Patterson	176	\$92,751	\$86,130	No	No			X
Paullina	982	\$2,767,788	\$3,056,599	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Pella	10,464	\$45,968,224	\$41,024,180	Yes	-	X		
Peosta	1,908	\$6,312,113	\$12,069,077	No	Yes		X	
Perry	7,836	\$10,674,601	\$16,232,795	Yes	-	X		
Persia	297	\$284,065	\$475,765	No	No			X
Peterson	322	\$419,857	\$405,641	No	No			X
Pierson	337	\$931,131	\$998,367	No	No			X
Pilot Mound	163	\$288,000	\$270,000	No	No			X
Pisgah	249	\$317,720	\$359,866	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Plainfield	393	\$782,905	\$554,189	No	No			X
Plano	59	\$16,698	\$15,380	No	No			X
Pleasant Hill	10,147	\$56,160,218	\$35,139,818	Yes	-	X		
Pleasant Plain	84	\$47,400	\$39,450	No	No			X
Pleasanton	32	\$19,100	\$9,586	No	No			X
Pleasantville	1,676	\$3,893,595	\$2,387,113	No	Yes		X	
Plover	50	\$124,600	\$141,300	No	No			X
Plymouth	375	\$412,315	\$398,287	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Pocahontas	1,867	\$5,084,635	\$5,332,585	No	Yes		X	
Polk City	5,543	\$8,484,159	\$9,942,732	Yes	-	X		
Pomeroy	526	\$793,132	\$972,396	No	No			X
Popejoy	77	\$26,348	\$25,830	No	No			X
Portsmouth	182	\$213,030	\$212,700	No	No			X
Postville	2,503	\$3,772,528	\$3,521,298	Yes	-	X		
Prairie City	1,700	\$2,226,623	\$2,386,991	No	Yes		X	
Prairieburg	160	\$135,721	\$139,823	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Prescott	191	\$519,686	\$487,256	No	No			X
Preston	949	\$4,101,216	\$3,299,378	No	Yes		X	
Primghar	896	\$3,478,336	\$3,022,160	No	Yes		X	
Princeton	923	\$1,241,847	\$1,105,702	No	Yes		X	
Promise City	88	\$36,095	\$59,499	No	No			X
Protivin	269	\$511,414	\$445,277	No	No			X
Pulaski	264	\$0	\$128,459	No	No			X
Quasqueton	570	\$421,692	\$401,087	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Quimby	249	\$265,170	\$268,670	No	No			X
Radcliffe	555	\$714,362	\$646,162	No	No			X
Rake	186	\$279,000	\$248,250	No	No			X
Ralston	81	\$232,855	\$221,555	No	No			X
Randalia	50	\$36,692	\$44,576	No	No			X
Randall	154	\$187,646	\$201,060	No	No			X
Randolph	189	\$341,289	\$546,374	No	No			X
Rathbun	43	\$39,700	\$43,091	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Raymond	759	\$2,964,032	\$3,466,805	No	Yes		X	
Readlyn	845	\$2,005,930	\$1,940,171	No	Yes		X	
Reasnor	152	\$103,663	\$113,232	No	No			X
Red Oak	5,596	\$9,432,852	\$9,988,115	Yes	-	X		
Redding	63	\$21,060	\$23,225	No	No			X
Redfield	731	\$1,277,814	\$1,277,164	No	Yes		X	
Reinbeck	1,662	\$3,555,518	\$3,879,126	No	Yes		X	
Rembrandt	209	\$628,095	\$223,817	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Remsen	1,678	\$4,776,991	\$5,208,110	No	Yes		X	
Renwick	234	\$1,056,296	\$1,056,515	No	Yes		X	
Rhodes	271	\$302,394	\$749,076	No	No			X
Riceville	806	\$1,043,079	\$1,099,698	No	Yes		X	
Richland	542	\$617,900	\$572,250	No	No			X
Rickardsville	202	\$1,217,645	\$1,316,219	No	Yes		X	
Ricketts	109	\$134,450	\$127,510	No	No			X
Ridgeway	275	\$294,200	\$287,082	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Rinard	38	\$41,800	\$45,108	No	No			X
Ringsted	365	\$499,205	\$456,308	No	No			X
Rippey	220	\$259,920	\$277,550	No	No			X
Riverdale	379	\$1,669,590	\$1,587,994	No	Yes		X	
Riverside	1,060	\$3,673,864	\$3,825,564	No	Yes		X	
Riverton	245	\$268,417	\$296,003	No	No			X
Robins	3,353	\$7,909,150	\$5,072,540	Yes	-	X		
Rock Falls	150	\$77,100	\$147,900	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Rock Rapids	2,611	\$13,236,723	\$10,692,637	Yes	-	X		
Rock Valley	4,059	\$13,927,730	\$10,981,011	Yes	-	X		
Rockford	758	\$2,293,735	\$2,251,884	No	Yes		X	
Rockwell	1,071	\$1,050,756	\$1,266,975	No	Yes		X	
Rockwell City	2,240	\$8,220,827	\$6,314,928	Yes	-	X		
Rodman	31	\$7,119	\$13,744	No	No			X
Rodney	45	\$71,662	\$83,382	No	No			X
Roland	1,362	\$5,837,025	\$2,150,882	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Rolfe	509	\$977,777	\$1,134,706	No	No			X
Rome	114	\$90,775	\$105,975	No	No			X
Rose Hill	157	\$44,027	\$52,238	No	No			X
Rossie	49	\$56,050	\$28,750	No	No			X
Rowan	123	\$206,205	\$215,715	No	No			X
Rowley	270	\$161,748	\$161,657	No	No			X
Royal	379	\$441,271	\$473,320	No	No			X
Rudd	358	\$484,811	\$538,286	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Runnells	457	\$383,095	\$647,444	No	No			X
Russell	472	\$606,241	\$3,503,187	No	No			X
Ruthven	725	\$726,527	\$659,250	No	No			X
Rutland	113	\$103,347	\$110,975	No	No			X
Ryan	350	\$442,298	\$605,204	No	No			X
Sabula	506	\$1,672,500	\$1,843,792	No	Yes		X	
Sac City	2,063	\$4,313,850	\$4,369,090	Yes	-	X		
Sageville	95	\$49,926	\$69,159	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Salem	394	\$344,006	\$365,569	No	No			X
Salix	295	\$468,796	\$345,422	No	No			X
Sanborn	1,392	\$15,307,413	\$11,903,300	No	Yes		X	
Sandyville	58	\$15,630	\$18,895	No	No			X
Scarville	74	\$108,595	\$97,072	No	No			X
Schaller	729	\$782,928	\$722,825	No	No			X
Schleswig	830	\$850,867	\$4,550,284	No	No			X
Scranton	511	\$2,072,930	\$804,276	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Searsboro	129	\$144,000	\$142,950	No	No			X
Sergeant Bluff	5,015	\$15,679,478	\$11,458,567	Yes	-	X		
Seymour	634	\$769,888	\$887,073	No	No			X
Shambaugh	159	\$133,240	\$148,300	No	No			X
Shannon City	73	\$18,583	\$21,925	No	No			X
Sharpsburg	72	\$40,800	\$42,480	No	No			X
Sheffield	1,130	\$1,548,342	\$1,444,088	No	Yes		X	
Shelby	727	\$5,161,171	\$3,338,694	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Sheldahl	297	\$590,671	\$386,821	No	No			X
Sheldon	5,512	\$12,220,861	\$15,126,349	Yes	-	X		
Shell Rock	1,268	\$3,317,935	\$2,207,226	No	Yes		X	
Shellsburg	961	\$1,283,318	\$1,141,998	No	Yes		X	
Shenandoah	4,925	\$14,084,862	\$18,250,609	Yes	-	X		
Sherrill	189	\$139,161	\$143,576	No	No			X
Shueyville	731	\$3,411,267	\$1,177,185	No	Yes		X	
Sibley	2,860	\$11,300,586	\$9,031,803	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Sidney	1,070	\$4,616,186	\$3,892,378	No	Yes		X	
Sigourney	2,004	\$10,543,212	\$11,919,130	Yes	-	X		
Silver City	245	\$517,215	\$531,910	No	No			X
Sioux Center	8,229	\$35,815,263	\$38,951,416	Yes	-	X		
Sioux City	85,797	\$286,714,310	\$301,044,891	Yes	-	X		
Sioux Rapids	748	\$1,053,432	\$1,076,149	No	Yes		X	
Slater	1,543	\$6,811,802	\$6,082,412	No	Yes		X	
Sloan	1,042	\$1,506,254	\$1,368,848	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Smithland	181	\$339,342	\$169,118	No	No			X
Soldier	184	\$174,020	\$1,073,339	No	No			X
Solon	3,018	\$4,455,766	\$6,056,639	Yes	-	X		
Somers	128	\$118,117	\$145,901	No	No			X
South English	202	\$241,761	\$171,827	No	No			X
Spencer	11,325	\$25,283,247	\$26,849,356	Yes	-	X		
Spillville	385	\$778,046	\$611,321	No	No			X
Spirit Lake	5,439	\$12,477,672	\$11,915,059	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Spragueville	92	\$66,450	\$49,900	No	No			X
Spring Hill	68	\$20,460	\$28,450	No	No			X
Springbrook	143	\$110,736	\$115,200	No	No			X
Springville	1,154	\$1,687,869	\$1,370,104	No	Yes		X	
St. Ansgar	1,160	\$3,003,081	\$6,025,421	No	Yes		X	
St. Anthony	76	\$52,328	\$66,118	No	No			X
St. Charles	640	\$716,929	\$602,011	No	No			X
St. Donatus	120	\$143,540	\$94,637	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
St. Lucas	167	\$437,400	\$322,568	No	No			X
St. Marys	108	\$118,871	\$75,331	No	No			X
St. Olaf	106	\$501,661	\$123,415	No	No			X
St. Paul	109	\$41,184	\$43,409	No	No			X
Stacyville	458	\$1,474,250	\$2,483,424	No	Yes		X	
Stanhope	364	\$941,500	\$968,869	No	No			X
Stanley	81	\$85,675	\$78,250	No	No			X
Stanton	678	\$1,660,245	\$3,277,616	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Stanwood	637	\$1,119,524	\$978,464	No	No			X
State Center	1,391	\$4,100,800	\$4,204,443	No	Yes		X	
Steamboat Rock	264	\$348,721	\$294,857	No	No			X
Stockport	272	\$190,323	\$358,078	No	No			X
Stockton	176	\$187,087	\$178,221	No	No			X
Storm Lake	11,269	\$29,888,923	\$32,650,777	Yes	-	X		
Story City	3,352	\$6,878,153	\$8,534,055	Yes	-	X		
Stout	191	\$122,937	\$137,552	No	No			X

Audit/Exam Requirement for FY21-22

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		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Stratford	707	\$1,691,788	\$1,740,018	No	Yes		X	
Strawberry Point	1,155	\$2,745,677	\$2,768,592	No	Yes		X	
Struble	67	\$23,644	\$23,426	No	No			X
Stuart	1,782	\$9,914,807	\$9,568,897	No	Yes		X	
Sully	881	\$1,407,237	\$1,273,295	No	Yes		X	
Sumner	2,030	\$5,940,026	\$2,974,650	Yes	-	X		
Superior	132	\$301,660	\$304,705	No	No			X
Sutherland	629	\$1,014,380	\$1,195,854	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Swaledale	144	\$251,666	\$254,208	No	No			X
Swan	76	\$59,865	\$88,065	No	No			X
Swea City	566	\$1,339,074	\$842,849	No	No			X
Swisher	914	\$3,389,430	\$1,301,175	No	Yes		X	
Tabor	1,014	\$1,131,812	\$1,102,128	No	Yes		X	
Tama	3,130	\$4,609,660	\$3,845,425	Yes	-	X		
Templeton	352	\$1,072,948	\$900,766	No	No			X
Tennant	78	\$25,300	\$24,500	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Terril	334	\$458,290	\$521,244	No	No			X
Thayer	51	\$16,961	\$18,488	No	No			X
Thompson	495	\$637,210	\$1,438,967	No	No			X
Thor	181	\$180,888	\$160,030	No	No			X
Thornburg	45	\$29,549	\$30,905	No	No			X
Thornton	400	\$288,190	\$396,291	No	No			X
Thurman	167	\$129,758	\$163,082	No	No			X
Tiffin	4,512	\$12,675,751	\$7,581,267	Yes	-	X		

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Tingley	136	\$80,280	\$86,800	No	No			X
Tipton	3,149	\$20,399,145	\$14,468,246	Yes	-	X		
Titonka	511	\$1,111,339	\$1,056,163	No	Yes		X	
Toledo	2,369	\$4,048,662	\$4,104,289	Yes	-	X		
Toronto	102	\$86,292	\$89,034	No	No			X
Traer	1,583	\$6,624,208	\$9,907,886	No	Yes		X	
Treynor	1,032	\$1,927,921	\$6,328,030	No	Yes		X	
Tripoli	1,191	\$1,612,514	\$1,537,482	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Truesdale	69	\$59,825	\$65,831	No	No			X
Truro	509	\$460,679	\$646,734	No	No			X
Turin	72	\$27,050	\$27,050	No	No			X
Udell	28	\$36,060	\$31,185	No	No			X
Underwood	954	\$3,182,659	\$1,456,077	No	Yes		X	
Union	399	\$370,915	\$476,600	No	No			X
Unionville	75	\$30,478	\$25,656	No	No			X
University Heights	1,228	\$2,964,704	\$2,525,507	No	Yes		X	

Audit/Exam Requirement for FY21-22

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		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
University Park	487	\$205,448	\$300,538	No	No			X
Urbana	1,554	\$3,806,042	\$2,602,660	No	Yes		X	
Urbandale	45,580	\$112,623,220	\$113,136,494	Yes	-	X		
Ute	338	\$576,181	\$586,938	No	No			X
Vail	396	\$346,510	\$459,563	No	No			X
Valeria	39	\$16,295	\$17,750	No	No			X
Van Horne	774	\$1,732,582	\$1,021,012	No	Yes		X	
Van Meter	1,484	\$2,164,244	\$5,213,917	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Van Wert	178	\$87,079	\$81,657	No	No			X
Varina	68	\$49,557	\$51,852	No	No			X
Vedic City	277	\$550,051	\$542,051	No	No			X
Ventura	711	\$1,452,293	\$4,841,766	No	Yes		X	
Victor	875	\$1,048,000	\$1,225,000	No	Yes		X	
Villisca	1,132	\$1,277,793	\$1,537,389	No	Yes		X	
Vincent	130	\$214,807	\$221,895	No	No			X
Vining	54	\$20,633	\$23,218	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Vinton	4,938	\$17,790,456	\$15,006,643	Yes	-	X		
Volga	203	\$221,035	\$233,290	No	No			X
Wadena	209	\$217,245	\$219,395	No	No			X
Wahpeton	345	\$2,410,933	\$5,923,061	No	Yes		X	
Walcott	1,551	\$2,878,879	\$3,324,426	No	Yes		X	
Walford	1,366	\$1,362,094	\$2,399,113	No	Yes		X	
Walker	688	\$996,383	\$995,002	No	No			X
Wall Lake	755	\$2,732,250	\$3,459,500	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Wallingford	165	\$183,210	\$206,460	No	No			X
Walnut	747	\$1,619,167	\$1,378,267	No	Yes		X	
Wapello	2,084	\$2,402,649	\$2,518,945	Yes	-	X		
Washington	7,352	\$20,669,689	\$18,787,924	Yes	-	X		
Washta	209	\$240,903	\$232,796	No	No			X
Waterloo	67,314	\$200,206,148	\$200,387,785	Yes	-	X		
Waterville	109	\$204,004	\$160,638	No	No			X
Waucoma	229	\$298,370	\$312,620	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Waukee	23,940	\$83,153,911	\$107,679,276	Yes	-	X		
Waukon	3,827	\$10,503,306	\$6,166,041	Yes	-	X		
Waverly	10,394	\$30,682,164	\$34,514,540	Yes	-	X		
Wayland	964	\$2,625,915	\$2,038,156	No	Yes		X	
Webb	138	\$204,400	\$155,305	No	No			X
Webster	94	\$98,899	\$91,839	No	No			X
Webster City	7,825	\$32,422,144	\$38,287,488	Yes	-	X		
Weldon	136	\$37,540	\$41,850	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Wellman	1,524	\$2,464,781	\$2,246,695	No	Yes		X	
Wellsburg	720	\$939,204	\$997,610	No	No			X
Welton	121	\$186,340	\$198,010	No	No			X
Wesley	391	\$693,255	\$738,798	No	No			X
West Bend	791	\$4,892,655	\$4,575,905	No	Yes		X	
West Branch	2,509	\$5,314,555	\$7,070,356	Yes	-	X		
West Burlington	3,197	\$12,322,668	\$11,308,522	Yes	-	X		
West Chester	144	\$134,450	\$142,960	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
West Des Moines	68,723	\$197,650,687	\$276,751,798	Yes	-	X		
West Liberty	3,858	\$12,622,964	\$13,163,448	Yes	-	X		
West Okoboji	308	\$1,069,475	\$1,086,070	No	Yes		X	
West Point	921	\$2,686,274	\$2,858,631	No	Yes		X	
West Union	2,490	\$11,662,696	\$6,458,439	Yes	-	X		
Westfield	123	\$217,925	\$217,925	No	No			X
Westgate	192	\$142,359	\$139,459	No	No			X
Westphalia	126	\$49,829	\$48,999	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Westside	285	\$446,994	\$463,820	No	No			X
Westwood	101	\$143,088	\$144,731	No	No			X
What Cheer	607	\$478,318	\$529,056	No	No			X
Wheatland	775	\$716,128	\$867,066	No	No			X
Whiting	745	\$881,000	\$900,000	No	No			X
Whittemore	497	\$2,556,713	\$2,547,140	No	Yes		X	
Whitten	100	\$90,469	\$76,000	No	No			X
Wiley	73	\$51,090	\$157,713	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Williams	307	\$608,767	\$718,540	No	No			X
Williamsburg	3,346	\$12,927,453	\$14,939,507	Yes	-	X		
Williamson	120	\$61,336	\$58,300	No	No			X
Wilton	2,924	\$5,739,894	\$6,652,457	Yes	-	X		
Windsor Heights	5,252	\$23,313,653	\$22,805,701	Yes	-	X		
Winfield	1,033	\$1,483,386	\$1,541,104	No	Yes		X	
Winterset	5,353	\$10,393,011	\$10,546,242	Yes	-	X		
Winthrop	823	\$1,762,066	\$1,312,814	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Wiota	91	\$111,066	\$104,697	No	No			X
Woden	188	\$271,492	\$276,491	No	No			X
Woodbine	1,625	\$2,185,330	\$2,143,998	No	Yes		X	
Woodburn	146	\$124,276	\$135,745	No	No			X
Woodward	1,346	\$2,278,905	\$2,329,157	No	Yes		X	
Woolstock	144	\$459,011	\$519,270	No	No			X
Worthington	382	\$490,512	\$421,287	No	No			X
Wyoming	523	\$1,025,547	\$1,579,813	No	Yes		X	

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam
Yale	267	\$244,825	\$131,225	No	No			X
Yetter	19	\$66,842	\$48,738	No	No			X
Yorktown	60	\$32,270	\$33,170	No	No			X
Zearing	528	\$1,410,878	\$914,032	No	No			X
Zwingle	84	\$82,265	\$39,750	No	No			X

Audit/Exam Requirement for FY21-22

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2021	FY 2022			Annual Audit	Annual Exam	Periodic Exam

Annual Exam Filing Fee Structure* (Based on original budget for the year in which the fee is paid)	
Under \$1 million	\$100 fee
At least \$1 million but less than \$3 million	\$175 fee
At least \$3 million but less than \$5 million	\$250 fee
At least \$5 million but less than \$10 million	\$425 fee
At least \$10 million but less than \$25 million	\$625 fee
\$25 million and over	\$850 fee

Periodic Exam Fee Structure** (Based on the average of actual expenditures for the previous two years)	
Under \$100,000	\$200 fee
At least \$100,000 but less than \$250,000	\$550 fee
At least \$250,000 but less than \$500,000	\$800 fee
At least \$500,000 but less than \$750,000	\$1,200 fee
\$750,000 or more	\$1,500 fee

* Annual examination filing fees are paid annually and are due upon filing of the report, but not later than March 31, 2022 (for FY21 annual exams). The annual exam filing fee is based on the original budget for the year in which the fee is due. For example, the fee due in March 2022 is based on the fiscal year 2022 original budget.

** Periodic examination fees are due annually, not later than March 31. The periodic fee is based on the average of the previous two years of actual expenditures. For example, the periodic fee payable in March 2022 is based on the the average of actual expenditures for fiscal years 2020 and 2021.

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.