

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Ackley	1,599	\$6,505,973	\$7,243,535	No	Yes		X	
Ackworth	115	\$23,500	\$14,930	No	No			X
Adair	791	\$7,078,988	\$4,973,474	No	Yes		X	
Adel	6,153	\$25,632,122	\$15,034,526	Yes	-	X		
Afton	874	\$2,004,645	\$2,431,565	No	Yes		X	
Agency	620	\$567,808	\$611,665	No	No			X
Ainsworth	511	\$561,123	\$822,479	No	No			X
Akron	1,558	\$7,148,814	\$4,191,701	No	Yes		X	
Albert City	677	\$1,023,840	\$985,220	No	No			X
Albia	3,721	\$15,462,952	\$17,761,359	Yes	-	X		
Albion	448	\$477,959	\$482,436	No	No			X
Alburnett	675	\$859,259	\$1,020,080	No	No			X
Alden	763	\$1,044,464	\$1,147,669	No	Yes		X	
Alexander	164	\$152,968	\$171,079	No	No			X
Algona	5,487	\$19,579,487	\$21,419,807	Yes	-	X		

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Alleman	423	\$342,520	\$357,592	No	No			X
Allerton	430	\$528,570	\$585,515	No	No			X
Allison	966	\$1,669,185	\$4,330,347	No	Yes		X	
Alta	2,087	\$2,526,407	\$2,619,546	Yes	-	X		
Alta Vista	227	\$439,850	\$466,075	No	No			X
Alton	1,248	\$3,892,020	\$5,705,751	No	Yes		X	
Altoona	19,565	\$73,983,113	\$80,431,363	Yes	-	X		
Alvord	206	\$220,470	\$306,150	No	No			X
Ames	66,427	\$386,128,729	\$452,405,873	Yes	-	X		
Anamosa	5,450	\$18,808,960	\$19,018,262	Yes	-	X		
Andover	109	\$119,452	\$143,955	No	No			X
Andrew	380	\$390,577	\$431,803	No	No			X
Anita	963	\$5,844,822	\$2,629,978	No	Yes		X	
Ankeny	67,887	\$149,835,922	\$157,972,421	Yes	-	X		
Anthon	545	\$1,468,188	\$1,789,039	No	Yes		X	

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Aplington	1,116	\$2,283,415	\$2,406,026	No	Yes		X	
Arcadia	525	\$1,069,375	\$756,075	No	No			X
Archer	117	\$90,350	\$139,530	No	No			X
Aredale	62	\$44,852	\$46,100	No	No			X
Arion	97	\$106,949	\$52,550	No	No			X
Arispe	96	\$36,850	\$59,100	No	No			X
Arlington	419	\$606,845	\$713,811	No	No			X
Armstrong	875	\$1,005,564	\$4,663,861	No	Yes		X	
Arnolds Park	1,110	\$5,217,135	\$5,207,811	No	Yes		X	
Arthur	222	\$345,423	\$336,827	No	No			X
Asbury	5,943	\$11,441,827	\$14,250,975	Yes	-	X		
Ashton	436	\$2,621,967	\$2,173,247	No	Yes		X	
Aspinwall	33	\$37,000	\$78,300	No	No			X
Atalissa	296	\$313,840	\$285,499	No	No			X
Atkins	2,056	\$4,249,938	\$3,698,244	Yes	-	X		

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Atlantic	6,792	\$11,546,273	\$11,068,685	Yes	-	X		
Auburn	265	\$913,000	\$907,729	No	No			X
Audubon	2,053	\$7,253,331	\$5,896,331	Yes	-	X		
Aurelia	968	\$1,090,735	\$2,073,619	No	Yes		X	
Aurora	169	\$158,740	\$160,026	No	No			X
Avoca	1,683	\$3,618,465	\$4,402,805	No	Yes		X	
Ayrshire	133	\$88,395	\$99,485	No	No			X
Badger	522	\$567,026	\$837,833	No	No			X
Bagley	233	\$154,595	\$220,122	No	No			X
Baldwin	99	\$92,697	\$112,058	No	No			X
Balltown	79	\$36,400	\$88,450	No	No			X
Bancroft	699	\$1,285,595	\$1,456,580	No	Yes		X	
Bankston	23	\$16,185	\$15,240	No	No			X
Barnes City	156	\$269,215	\$294,425	No	No			X
Barnum	175	\$152,350	\$159,271	No	No			X

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Bassett	45	\$35,028	\$43,900	No	No			X
Batavia	430	\$395,108	\$435,575	No	No			X
Battle Creek	700	\$815,375	\$840,012	No	No			X
Baxter	962	\$3,676,738	\$1,902,373	No	Yes		X	
Bayard	405	\$653,099	\$639,665	No	No			X
Beacon	445	\$143,322	\$175,502	No	No			X
Beaconsfield	15	\$8,350	\$7,525	No	No			X
Beaman	161	\$331,156	\$282,523	No	No			X
Beaver	46	\$19,445	\$18,000	No	No			X
Bedford	1,508	\$8,985,554	\$6,311,989	No	Yes		X	
Belle Plaine	2,330	\$3,476,455	\$3,744,623	Yes	-	X		
Bellevue	2,363	\$8,882,188	\$8,400,896	Yes	-	X		
Belmond	2,463	\$5,316,772	\$3,567,363	Yes	-	X		
Bennett	347	\$658,347	\$624,542	No	No			X
Benton	39	\$13,293	\$14,712	No	No			X

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Berkley	23	\$7,400	\$6,365	No	No			X
Bernard	114	\$126,270	\$126,708	No	No			X
Bertram	269	\$431,640	\$361,485	No	No			X
Bettendorf	39,102	\$108,714,120	\$104,491,090	Yes	-	X		
Bevington	57	\$35,543	\$95,743	No	No			X
Birmingham	367	\$530,700	\$551,035	No	No			X
Blairsburg	176	\$150,480	\$237,194	No	No			X
Blairstown	713	\$871,883	\$873,083	No	No			X
Blakesburg	274	\$273,800	\$305,082	No	No			X
Blanchard	29	\$13,858	\$13,333	No	No			X
Blencoe	233	\$680,498	\$548,094	No	No			X
Blockton	125	\$114,825	\$198,113	No	No			X
Bloomfield	2,682	\$9,522,383	\$11,681,185	Yes	-	X		
Blue Grass	1,666	\$2,634,235	\$2,472,917	No	Yes		X	
Bode	302	\$347,095	\$419,104	No	No			X

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Bonaparte	359	\$229,966	\$184,848	No	No			X
Bondurant	7,365	\$20,109,672	\$26,374,844	Yes	-	X		
Boone	12,460	\$21,556,566	\$38,613,976	Yes	-	X		
Bouton	127	\$146,616	\$85,360	No	No			X
Boxholm	181	\$260,900	\$103,400	No	No			X
Boyden	701	\$1,401,542	\$2,564,317	No	Yes		X	
Braddyville	147	\$162,854	\$141,654	No	No			X
Bradgate	75	\$65,600	\$86,000	No	No			X
Brandon	341	\$351,753	\$408,520	No	No			X
Brayton	143	\$184,568	\$193,384	No	No			X
Breda	500	\$1,645,995	\$1,891,691	No	Yes		X	
Bridgewater	148	\$123,000	\$145,000	No	No			X
Brighton	600	\$6,197,216	\$3,676,644	No	Yes		X	
Bristow	145	\$158,750	\$168,860	No	No			X
Britt	2,044	\$4,506,935	\$4,998,496	Yes	-	X		

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Bronson	294	\$272,443	\$307,042	No	No			X
Brooklyn	1,502	\$6,053,603	\$9,914,605	No	Yes		X	
Brunsville	129	\$190,869	\$21,750	No	No			X
Buck Grove	34	\$62,481	\$24,933	No	No			X
Buckeye	86	\$80,300	\$63,300	No	No			X
Buffalo	1,176	\$2,478,985	\$2,804,837	No	Yes		X	
Buffalo Center	857	\$980,689	\$995,336	No	No			X
Burlington	23,982	\$73,986,268	\$90,554,605	Yes	-	X		
Burt	418	\$1,219,715	\$878,921	No	No			X
Bussey	387	\$396,150	\$402,000	No	No			X
Calamus	356	\$439,734	\$447,071	No	No			X
Callender	368	\$243,511	\$714,126	No	No			X
Calmar	1,125	\$2,070,101	\$2,359,808	No	Yes		X	
Calumet	146	\$247,500	\$249,000	No	No			X
Camanche	4,570	\$5,728,686	\$10,366,790	Yes	-	X		

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Cambridge	827	\$1,988,158	\$1,516,368	No	Yes		X	
Cantril	224	\$260,535	\$249,174	No	No			X
Carbon	36	\$8,148	\$19,970	No	No			X
Carlisle	4,160	\$9,733,587	\$17,606,068	Yes	-	X		
Carpenter	87	\$87,115	\$55,749	No	No			X
Carroll	10,321	\$19,115,412	\$26,530,962	Yes	-	X		
Carson	766	\$1,052,779	\$1,258,325	No	Yes		X	
Carter Lake	3,791	\$5,607,295	\$6,416,881	Yes	-	X		
Cascade	2,386	\$6,406,297	\$6,629,564	Yes	-	X		
Casey	387	\$1,326,164	\$1,608,746	No	Yes		X	
Castalia	145	\$139,400	\$189,950	No	No			X
Castana	107	\$94,472	\$92,439	No	No			X
Cedar Falls	40,713	\$88,416,510	\$92,738,780	Yes	-	X		
Cedar Rapids	137,710	\$600,006,825	\$692,805,551	Yes	-	X		
Center Point	2,579	\$17,887,308	\$10,590,354	Yes	-	X		

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Centerville	5,412	\$19,940,484	\$20,467,270	Yes	-	X		
Central City	1,264	\$3,622,120	\$3,015,403	No	Yes		X	
Centralia	116	\$36,740	\$48,750	No	No			X
Chariton	4,193	\$11,508,331	\$18,966,212	Yes	-	X		
Charles City	7,396	\$22,186,230	\$22,392,757	Yes	-	X		
Charlotte	389	\$461,483	\$450,195	No	No			X
Charter Oak	535	\$998,121	\$1,185,960	No	No			X
Chatsworth	75	\$31,217	\$34,869	No	No			X
Chelsea	229	\$247,738	\$311,208	No	No			X
Cherokee	5,199	\$12,183,659	\$10,180,948	Yes	-	X		
Chester	139	\$293,853	\$291,154	No	No			X
Chillicothe	76	\$78,396	\$47,788	No	No			X
Churdan	365	\$504,836	\$689,432	No	No			X
Cincinnati	290	\$862,216	\$5,374,984	No	No			X
Clare	136	\$214,991	\$233,930	No	No			X

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Clarence	1,039	\$1,294,203	\$1,588,627	No	Yes		X	
Clarinda	5,369	\$89,396,401	\$91,404,480	Yes	-	X		
Clarion	2,810	\$6,885,566	\$16,867,592	Yes	-	X		
Clarksville	1,264	\$1,354,890	\$1,562,167	No	Yes		X	
Clayton	45	\$83,175	\$98,545	No	No			X
Clear Lake	7,687	\$14,877,856	\$19,357,641	Yes	-	X		
Clearfield	278	\$575,375	\$612,810	No	No			X
Cleghorn	240	\$244,950	\$230,440	No	No			X
Clemons	140	\$169,177	\$165,094	No	No			X
Clermont	586	\$759,644	\$767,073	No	No			X
Clinton	24,469	\$53,413,555	\$55,463,804	Yes	-	X		
Clio	67	\$28,240	\$59,600	No	No			X
Clive	18,601	\$50,506,277	\$50,951,960	Yes	-	X		
Clutier	213	\$206,760	\$232,581	No	No			X
Coburg	26	\$20,600	\$20,450	No	No			X

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Coggon	701	\$761,546	\$2,279,455	No	No			X
Coin	176	\$205,136	\$211,186	No	No			X
Colesburg	386	\$568,432	\$664,186	No	No			X
Colfax	2,255	\$3,217,536	\$3,550,307	Yes	-	X		
College Springs	172	\$293,190	\$199,050	No	No			X
Collins	495	\$1,199,471	\$979,209	No	No			X
Colo	845	\$1,280,690	\$1,381,078	No	Yes		X	
Columbus City	392	\$257,435	\$273,442	No	No			X
Columbus Junction	1,830	\$2,203,061	\$3,547,661	No	Yes		X	
Colwell	55	\$72,161	\$85,436	No	No			X
Conesville	352	\$286,378	\$331,700	No	No			X
Conrad	1,093	\$2,365,955	\$2,036,594	No	Yes		X	
Conway	17	\$20,307	\$18,900	No	No			X
Coon Rapids	1,300	\$7,200,267	\$20,451,492	No	Yes		X	
Coppock	36	\$26,982	\$20,950	No	No			X

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Coralville	22,318	\$93,405,520	\$110,028,112	Yes	-	X		
Corning	1,564	\$3,116,919	\$4,032,802	No	Yes		X	
Correctionville	766	\$1,632,539	\$996,246	No	No			X
Corwith	266	\$737,776	\$923,548	No	No			X
Corydon	1,526	\$5,553,594	\$6,702,175	No	Yes		X	
Cotter	39	\$7,310	\$7,350	No	No			X
Coulter	219	\$332,830	\$309,766	No	No			X
Council Bluffs	62,799	\$157,522,989	\$145,792,237	Yes	-	X		
Craig	79	\$50,950	\$90,498	No	No			X
Crawfordsville	277	\$213,400	\$261,720	No	No			X
Crescent	628	\$691,768	\$814,188	No	No			X
Cresco	3,888	\$6,559,275	\$7,477,250	Yes	-	X		
Creston	7,536	\$18,159,501	\$28,704,754	Yes	-	X		
Cromwell	105	\$39,956	\$40,546	No	No			X
Crystal Lake	253	\$294,300	\$345,000	No	No			X

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Cumberland	251	\$230,730	\$304,850	No	No			X
Cumming	436	\$841,959	\$2,809,484	No	No			X
Curlew	37	\$20,588	\$26,398	No	No			X
Cushing	230	\$604,644	\$279,044	No	No			X
Cylinder	87	\$116,762	\$121,017	No	No			X
Dakota City	759	\$1,001,690	\$1,128,929	No	Yes		X	
Dallas Center	1,901	\$3,716,816	\$8,367,358	No	Yes		X	
Dana	38	\$26,318	\$28,028	No	No			X
Danbury	320	\$2,002,848	\$426,154	No	No			X
Danville	927	\$2,020,699	\$2,202,111	No	Yes		X	
Davenport	101,724	\$259,908,193	\$261,528,837	Yes	-	X		
Davis City	179	\$116,832	\$118,600	No	No			X
Dawson	116	\$78,100	\$439,684	No	No			X
Dayton	772	\$1,627,927	\$1,742,032	No	Yes		X	
De Soto	915	\$4,686,584	\$2,851,447	No	Yes		X	

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De Witt	5,514	\$17,364,375	\$16,500,673	Yes	-	X		
Decatur City	175	\$138,600	\$142,300	No	No			X
Decorah	7,587	\$15,957,889	\$16,306,716	Yes	-	X		
Dedham	224	\$268,375	\$249,750	No	No			X
Deep River	249	\$202,587	\$258,294	No	No			X
Defiance	245	\$178,980	\$193,857	No	No			X
Delaware	142	\$135,956	\$171,802	No	No			X
Delhi	420	\$1,493,650	\$815,817	No	No			X
Delmar	542	\$531,218	\$801,185	No	No			X
Deloit	250	\$239,600	\$233,800	No	No			X
Delta	264	\$250,215	\$242,530	No	No			X
Denison	8,373	\$17,220,343	\$17,938,687	Yes	-	X		
Denver	1,919	\$6,449,227	\$5,893,842	No	Yes		X	
Derby	90	\$83,698	\$67,170	No	No			X
Des Moines	214,133	\$681,063,082	\$722,854,627	Yes	-	X		

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Dexter	640	\$964,580	\$809,553	No	No			X
Diagonal	344	\$427,405	\$445,516	No	No			X
Dickens	146	\$214,500	\$212,500	No	No			X
Dike	1,304	\$2,857,948	\$2,955,908	No	Yes		X	
Dixon	202	\$189,177	\$170,233	No	No			X
Dolliver	65	\$37,627	\$32,431	No	No			X
Donahue	335	\$429,178	\$449,496	No	No			X
Donnellson	885	\$1,237,957	\$1,205,410	No	Yes		X	
Doon	619	\$747,368	\$744,000	No	No			X
Dougherty	62	\$1,780,500	\$1,985,105	No	Yes		X	
Dow City	485	\$1,066,230	\$915,880	No	No			X
Dows	521	\$530,469	\$529,591	No	No			X
Drakesville	164	\$83,131	\$87,378	No	No			X
Dubuque	59,667	\$191,235,194	\$221,217,069	Yes	-	X		
Dumont	634	\$588,164	\$695,774	No	No			X

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Duncombe	381	\$515,576	\$475,931	No	No			X
Dundee	198	\$125,531	\$136,880	No	No			X
Dunkerton	842	\$2,374,855	\$1,358,800	No	Yes		X	
Dunlap	1,038	\$1,508,512	\$1,604,420	No	Yes		X	
Durango	20	\$3,049	\$2,895	No	No			X
Durant	1,871	\$3,720,408	\$3,532,099	No	Yes		X	
Dyersville	4,477	\$9,036,243	\$20,482,584	Yes	-	X		
Dysart	1,281	\$7,632,683	\$9,203,545	No	Yes		X	
Eagle Grove	3,601	\$12,793,200	\$11,837,976	Yes	-	X		
Earlham	1,410	\$4,946,017	\$5,016,360	No	Yes		X	
Earling	397	\$4,225,013	\$4,280,949	No	Yes		X	
Earlville	716	\$1,775,270	\$1,835,120	No	Yes		X	
Early	587	\$776,805	\$1,723,123	No	No			X
East Peru	115	\$57,575	\$60,275	No	No			X
Eddyville	970	\$1,088,440	\$1,554,225	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Edgewood	909	\$1,434,513	\$2,196,570	No	Yes		X	
Elberon	184	\$260,489	\$324,899	No	No			X
Eldon	783	\$939,822	\$1,002,952	No	No			X
Eldora	2,663	\$4,596,313	\$6,559,020	Yes	-	X		
Eldridge	6,726	\$25,422,064	\$21,823,387	Yes	-	X		
Elgin	685	\$721,903	\$725,131	No	No			X
Elk Horn	601	\$1,587,768	\$2,087,903	No	Yes		X	
Elk Run Heights	1,069	\$4,715,464	\$4,617,982	No	Yes		X	
Elkader	1,209	\$6,400,710	\$5,975,785	No	Yes		X	
Elkhart	882	\$2,338,333	\$6,239,978	No	Yes		X	
Elkport	29	\$22,590	\$24,175	No	No			X
Elliott	338	\$1,263,132	\$962,075	No	No			X
Ellston	19	\$27,951	\$17,050	No	No			X
Ellsworth	508	\$2,122,248	\$2,050,543	No	Yes		X	
Elma	505	\$1,056,818	\$1,073,855	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Ely	2,328	\$3,803,411	\$6,710,801	Yes	-	X		
Emerson	403	\$590,929	\$652,732	No	No			X
Emmetsburg	3,706	\$8,509,048	\$9,662,120	Yes	-	X		
Epworth	2,023	\$2,618,149	\$2,999,419	Yes	-	X		
Essex	722	\$1,224,248	\$1,202,512	No	Yes		X	
Estherville	5,904	\$26,179,761	\$26,116,650	Yes	-	X		
Evansdale	4,561	\$8,914,892	\$8,551,498	Yes	-	X		
Everly	575	\$2,038,436	\$1,527,680	No	Yes		X	
Exira	787	\$1,503,915	\$1,491,292	No	Yes		X	
Exline	160	\$69,554	\$58,232	No	No			X
Fairbank	1,111	\$2,933,209	\$4,113,304	No	Yes		X	
Fairfax	2,828	\$7,782,870	\$9,101,169	Yes	-	X		
Fairfield	9,416	\$19,019,369	\$36,709,036	Yes	-	X		
Farley	1,766	\$2,613,133	\$2,859,399	No	Yes		X	
Farmersburg	271	\$829,056	\$296,347	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Farmington	579	\$951,590	\$881,260	No	No			X
Farnhamville	383	\$1,260,825	\$1,044,488	No	Yes		X	
Farragut	490	\$1,874,640	\$887,217	No	No			X
Fayette	1,256	\$3,423,346	\$2,704,034	No	Yes		X	
Fenton	271	\$517,729	\$610,465	No	No			X
Ferguson	97	\$56,495	\$52,770	No	No			X
Fertile	305	\$472,565	\$513,129	No	No			X
Floris	116	\$94,680	\$87,820	No	No			X
Floyd	313	\$493,001	\$579,913	No	No			X
Fonda	636	\$1,453,654	\$1,451,696	No	Yes		X	
Fontanelle	676	\$1,732,403	\$1,697,670	No	Yes		X	
Forest City	4,285	\$17,421,841	\$18,292,132	Yes	-	X		
Fort Atkinson	312	\$4,440,032	\$5,185,782	No	Yes		X	
Fort Dodge	24,871	\$80,779,663	\$116,044,684	Yes	-	X		
Fort Madison	10,270	\$21,188,965	\$29,422,905	Yes	-	X		

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Fostoria	230	\$195,676	\$285,112	No	No			X
Franklin	131	\$72,100	\$56,800	No	No			X
Fraser	101	\$24,226	\$41,771	No	No			X
Fredericksburg	987	\$4,660,901	\$5,405,272	No	Yes		X	
Frederika	204	\$202,326	\$244,340	No	No			X
Fredonia	222	\$109,596	\$149,150	No	No			X
Fremont	708	\$424,152	\$425,301	No	No			X
Fruitland	963	\$618,382	\$972,856	No	No			X
Galt	26	\$14,187	\$13,937	No	No			X
Galva	435	\$473,130	\$476,561	No	No			X
Garber	76	\$34,455	\$36,252	No	No			X
Garden Grove	174	\$169,375	\$205,839	No	No			X
Garnavillo	763	\$1,687,711	\$1,448,341	No	Yes		X	
Garner	3,065	\$8,925,638	\$9,051,933	Yes	-	X		
Garrison	344	\$281,659	\$281,139	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Garwin	481	\$428,721	\$796,086	No	No			X
Geneva	136	\$132,985	\$151,915	No	No			X
George	1,077	\$1,586,726	\$1,468,036	No	Yes		X	
Gibson	63	\$22,150	\$22,150	No	No			X
Gilbert	1,211	\$2,032,169	\$2,286,399	No	Yes		X	
Gilbertville	794	\$1,356,143	\$1,251,549	No	Yes		X	
Gillett Grove	30	\$24,722	\$26,200	No	No			X
Gilman	542	\$590,582	\$719,227	No	No			X
Gilmore City	487	\$1,695,251	\$2,102,219	No	Yes		X	
Gladbrook	799	\$1,153,848	\$1,150,452	No	Yes		X	
Glenwood	5,073	\$5,603,073	\$6,140,720	Yes	-	X		
Glidden	1,151	\$6,697,780	\$2,831,780	No	Yes		X	
Goldfield	634	\$791,374	\$794,898	No	No			X
Goodell	140	\$1,012,564	\$620,446	No	No			X
Goose Lake	239	\$243,103	\$278,686	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Gowrie	952	\$4,822,739	\$7,063,518	No	Yes		X	
Graettinger	832	\$3,235,933	\$3,842,183	No	Yes		X	
Graf	76	\$64,628	\$18,978	No	No			X
Grafton	216	\$592,790	\$706,120	No	No			X
Grand Junction	725	\$573,196	\$550,276	No	No			X
Grand Mound	615	\$617,328	\$681,842	No	No			X
Grand River	196	\$78,490	\$54,278	No	No			X
Grandview	437	\$345,630	\$319,130	No	No			X
Granger	1,654	\$3,064,688	\$3,918,107	No	Yes		X	
Grant	86	\$39,300	\$42,050	No	No			X
Granville	310	\$584,768	\$861,670	No	No			X
Gravity	154	\$68,485	\$65,160	No	No			X
Gray	61	\$28,590	\$42,405	No	No			X
Greeley	217	\$190,450	\$182,210	No	No			X
Greene	990	\$3,781,610	\$2,672,002	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Greenfield	2,062	\$10,982,154	\$11,468,918	Yes	-	X		
Greenville	71	\$60,550	\$67,075	No	No			X
Grimes	15,392	\$72,656,295	\$92,765,220	Yes	-	X		
Grinnell	9,564	\$24,010,769	\$29,329,304	Yes	-	X		
Griswold	994	\$1,316,896	\$770,470	No	No			X
Grundy Center	2,796	\$5,544,395	\$5,906,238	Yes	-	X		
Gruver	63	\$129,480	\$103,300	No	No			X
Guernsey	63	\$47,767	\$51,750	No	No			X
Guthrie Center	1,593	\$5,624,761	\$4,145,180	No	Yes		X	
Guttenberg	1,817	\$27,807,313	\$32,416,026	No	Yes		X	
Halbur	243	\$301,520	\$293,357	No	No			X
Hamburg	890	\$15,566,100	\$3,807,487	No	Yes		X	
Hamilton	119	\$40,399	\$48,965	No	No			X
Hampton	4,337	\$6,029,599	\$6,091,490	Yes	-	X		
Hancock	200	\$298,389	\$291,091	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Hanlontown	206	\$299,369	\$349,387	No	No			X
Hansell	82	\$106,280	\$99,305	No	No			X
Harcourt	264	\$280,759	\$284,906	No	No			X
Hardy	57	\$60,700	\$64,800	No	No			X
Harlan	4,893	\$21,354,519	\$22,359,256	Yes	-	X		
Harper	118	\$92,833	\$104,468	No	No			X
Harpers Ferry	262	\$2,384,695	\$1,027,161	No	Yes		X	
Harris	151	\$213,540	\$224,778	No	No			X
Hartford	733	\$569,784	\$579,961	No	No			X
Hartley	1,605	\$9,802,478	\$7,603,821	No	Yes		X	
Hartwick	92	\$42,543	\$50,935	No	No			X
Harvey	236	\$190,700	\$256,300	No	No			X
Hastings	152	\$184,020	\$357,736	No	No			X
Havelock	130	\$189,341	\$229,180	No	No			X
Haverhill	165	\$297,723	\$253,536	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Hawarden	2,700	\$23,310,387	\$22,636,584	Yes	-	X		
Hawkeye	438	\$1,128,722	\$725,792	No	No			X
Hayesville	41	\$49,268	\$34,882	No	No			X
Hazleton	713	\$651,455	\$701,885	No	No			X
Hedrick	728	\$870,262	\$1,171,620	No	No			X
Henderson	144	\$492,109	\$1,269,827	No	No			X
Hiawatha	7,183	\$21,307,770	\$23,255,238	Yes	-	X		
Hills	863	\$1,471,433	\$1,647,415	No	Yes		X	
Hillsboro	163	\$228,202	\$234,202	No	No			X
Hinton	935	\$3,661,798	\$3,201,891	No	Yes		X	
Holland	269	\$219,740	\$209,625	No	No			X
Holstein	1,501	\$5,058,358	\$3,186,582	No	Yes		X	
Holy Cross	356	\$356,384	\$365,016	No	No			X
Hopkinton	622	\$1,416,984	\$1,737,408	No	Yes		X	
Hornick	255	\$552,546	\$398,897	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Hospers	718	\$1,440,152	\$1,386,475	No	Yes		X	
Houghton	141	\$145,500	\$125,588	No	No			X
Hubbard	860	\$1,939,210	\$4,052,891	No	Yes		X	
Hudson	2,546	\$5,141,364	\$5,042,716	Yes	-	X		
Hull	2,384	\$7,896,559	\$5,940,979	Yes	-	X		
Humboldt	4,792	\$10,854,320	\$14,559,933	Yes	-	X		
Humeston	465	\$444,391	\$603,655	No	No			X
Huxley	4,244	\$7,513,445	\$7,094,640	Yes	-	X		
Ida Grove	2,051	\$9,719,305	\$6,975,146	Yes	-	X		
Imogene	39	\$27,160	\$26,174	No	No			X
Independence	6,064	\$18,400,471	\$17,022,155	Yes	-	X		
Indianola	15,833	\$79,725,136	\$66,016,742	Yes	-	X		
Inwood	928	\$922,012	\$923,467	No	No			X
Ionia	226	\$273,482	\$533,650	No	No			X
Iowa City	74,828	\$173,254,899	\$194,599,495	Yes	-	X		

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Iowa Falls	5,106	\$38,779,788	\$40,630,200	Yes	-	X		
Ireton	590	\$796,406	\$911,115	No	No			X
Irwin	319	\$389,075	\$552,930	No	No			X
Jackson Junction	37	\$45,700	\$38,200	No	No			X
Jamaica	195	\$2,760,500	\$2,760,500	No	Yes		X	
Janesville	1,034	\$3,926,849	\$3,456,954	No	Yes		X	
Jefferson	4,182	\$8,764,782	\$9,277,372	Yes	-	X		
Jesup	2,508	\$5,675,013	\$14,677,024	Yes	-	X		
Jewell	1,216	\$1,301,017	\$1,282,361	No	Yes		X	
Johnston	24,064	\$103,079,253	\$66,898,092	Yes	-	X		
Joice	208	\$444,017	\$935,420	No	No			X
Jolley	28	\$33,050	\$22,050	No	No			X
Kalona	2,630	\$3,451,075	\$3,518,860	Yes	-	X		
Kamrar	179	\$166,680	\$187,196	No	No			X
Kanawha	658	\$906,982	\$1,155,649	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Kellerton	243	\$226,289	\$334,459	No	No			X
Kelley	304	\$490,965	\$329,208	No	No			X
Kellogg	606	\$510,628	\$471,739	No	No			X
Kensett	257	\$285,742	\$317,301	No	No			X
Keokuk	9,900	\$43,506,590	\$24,925,511	Yes	-	X		
Keomah Village	110	\$116,747	\$64,010	No	No			X
Keosauqua	936	\$3,220,862	\$3,412,019	No	Yes		X	
Keota	897	\$1,226,793	\$1,472,815	No	Yes		X	
Keswick	242	\$282,600	\$304,843	No	No			X
Keystone	599	\$809,343	\$1,290,005	No	No			X
Kimballton	291	\$598,000	\$3,517,510	No	No			X
Kingsley	1,396	\$1,901,578	\$2,601,736	No	Yes		X	
Kinross	80	\$20,250	\$21,600	No	No			X
Kirkman	56	\$24,559	\$24,694	No	No			X
Kirkville	157	\$59,800	\$57,130	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Kiron	267	\$286,381	\$302,089	No	No			X
Klemme	441	\$741,825	\$901,600	No	No			X
Knierim	53	\$83,001	\$80,196	No	No			X
Knoxville	7,595	\$15,122,831	\$18,204,569	Yes	-	X		
La Motte	237	\$372,012	\$363,100	No	No			X
La Porte City	2,284	\$5,077,481	\$8,251,554	Yes	-	X		
Lacona	345	\$304,366	\$425,591	No	No			X
Ladora	229	\$918,413	\$269,413	No	No			X
Lake City	1,731	\$2,103,030	\$1,775,400	No	Yes		X	
Lake Mills	2,143	\$9,746,206	\$10,323,597	Yes	-	X		
Lake Park	1,167	\$10,509,328	\$5,820,589	No	Yes		X	
Lake View	1,113	\$5,158,626	\$7,694,941	No	Yes		X	
Lakeside	700	\$643,421	\$854,617	No	No			X
Lakota	267	\$345,857	\$387,359	No	No			X
Lambs Grove	174	\$99,576	\$294,434	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Lamoni	1,969	\$5,924,339	\$6,394,596	No	Yes		X	
Lamont	429	\$632,885	\$704,116	No	No			X
Lanesboro	119	\$202,500	\$105,350	No	No			X
Lansing	968	\$2,143,581	\$2,559,217	No	Yes		X	
Larchwood	926	\$2,232,947	\$2,830,795	No	Yes		X	
Larrabee	123	\$205,350	\$226,385	No	No			X
Latimer	477	\$494,050	\$514,680	No	No			X
Laurel	220	\$533,921	\$605,867	No	No			X
Laurens	1,264	\$2,668,348	\$2,687,079	No	Yes		X	
Lawler	406	\$880,351	\$5,854,567	No	No			X
Lawton	943	\$978,875	\$1,695,847	No	No			X
Le Claire	4,710	\$14,146,669	\$14,251,636	Yes	-	X		
Le Grand	905	\$893,048	\$1,168,221	No	No			X
Le Mars	10,571	\$75,407,910	\$85,797,677	Yes	-	X		
Le Roy	11	\$12,650	\$0	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Ledyard	121	\$277,562	\$330,366	No	No			X
Lehigh	395	\$651,956	\$664,102	No	No			X
Leighton	158	\$138,232	\$89,951	No	No			X
Leland	249	\$290,292	\$296,907	No	No			X
Lenox	1,339	\$4,281,861	\$5,175,058	No	Yes		X	
Leon	1,822	\$2,731,709	\$3,655,159	No	Yes		X	
Lester	296	\$519,689	\$605,722	No	No			X
Letts	363	\$228,879	\$166,328	No	No			X
Lewis	357	\$491,601	\$519,134	No	No			X
Libertyville	274	\$331,764	\$356,950	No	No			X
Lidderdale	166	\$345,440	\$396,603	No	No			X
Lime Springs	473	\$665,435	\$951,877	No	No			X
Lincoln	121	\$73,575	\$119,600	No	No			X
Linden	200	\$72,453	\$137,160	No	No			X
Lineville	195	\$369,900	\$375,200	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Linn Grove	163	\$205,423	\$472,867	No	No			X
Lisbon	2,233	\$6,138,440	\$6,017,264	Yes	-	X		
Liscomb	291	\$274,042	\$404,685	No	No			X
Little Rock	439	\$457,534	\$444,554	No	No			X
Little Sioux	166	\$197,895	\$190,355	No	No			X
Livermore	381	\$842,697	\$902,301	No	No			X
Lockridge	244	\$850,001	\$553,683	No	No			X
Logan	1,397	\$1,897,838	\$4,137,797	No	Yes		X	
Lohrville	381	\$736,499	\$1,099,237	No	No			X
Lone Rock	146	\$241,068	\$256,082	No	No			X
Lone Tree	1,357	\$11,771,964	\$2,319,623	No	Yes		X	
Long Grove	838	\$1,162,308	\$2,529,880	No	Yes		X	
Lorimor	386	\$422,747	\$428,682	No	No			X
Lost Nation	434	\$370,631	\$610,003	No	No			X
Lovilia	472	\$760,349	\$1,016,150	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Low Moor	250	\$252,663	\$293,890	No	No			X
Lowden	807	\$1,770,004	\$2,291,707	No	Yes		X	
Lu Verne	258	\$321,690	\$289,272	No	No			X
Luana	301	\$343,715	\$461,093	No	No			X
Lucas	172	\$122,223	\$123,477	No	No			X
Luther	152	\$223,535	\$99,883	No	No			X
Luxemburg	245	\$386,060	\$392,910	No	No			X
Luzerne	112	\$40,350	\$46,275	No	No			X
Lynnville	380	\$572,380	\$447,090	No	No			X
Lytton	282	\$1,421,472	\$1,475,279	No	Yes		X	
Macedonia	267	\$293,008	\$301,450	No	No			X
Macksburg	97	\$98,860	\$82,360	No	No			X
Madrid	2,802	\$6,857,388	\$4,947,690	Yes	-	X		
Magnolia	190	\$212,112	\$243,740	No	No			X
Malcom	270	\$483,166	\$689,441	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Mallard	257	\$376,751	\$376,751	No	No			X
Maloy	22	\$10,350	\$9,672	No	No			X
Malvern	1,046	\$1,399,912	\$1,407,256	No	Yes		X	
Manchester	5,065	\$9,927,057	\$11,420,310	Yes	-	X		
Manilla	775	\$3,624,795	\$3,555,535	No	Yes		X	
Manly	1,256	\$1,428,952	\$1,324,506	No	Yes		X	
Manning	1,455	\$631,040	\$4,296,405	No	No			X
Manson	1,709	\$2,224,515	\$2,298,521	No	Yes		X	
Mapleton	1,165	\$5,327,609	\$4,315,453	No	Yes		X	
Maquoketa	6,128	\$17,263,778	\$19,693,283	Yes	-	X		
Marathon	230	\$3,014,110	\$3,633,305	No	Yes		X	
Marble Rock	271	\$728,310	\$443,179	No	No			X
Marcus	1,079	\$1,404,740	\$1,840,365	No	Yes		X	
Marengo	2,435	\$3,631,238	\$3,408,974	Yes	-	X		
Marion	41,535	\$112,608,341	\$100,468,717	Yes	-	X		

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Marne	110	\$106,200	\$95,900	No	No			X
Marquette	429	\$1,103,280	\$1,547,112	No	Yes		X	
Marshalltown	27,591	\$70,277,409	\$87,833,013	Yes	-	X		
Martelle	249	\$599,231	\$693,020	No	No			X
Martensdale	421	\$974,980	\$924,516	No	No			X
Martinsburg	110	\$66,570	\$164,256	No	No			X
Marysville	44	\$18,544	\$29,100	No	No			X
Mason City	27,338	\$91,708,515	\$81,721,762	Yes	-	X		
Masonville	99	\$128,313	\$94,692	No	No			X
Massena	359	\$1,352,645	\$2,252,525	No	Yes		X	
Matlock	74	\$57,980	\$55,506	No	No			X
Maurice	265	\$299,652	\$344,481	No	No			X
Maxwell	859	\$1,729,990	\$1,200,386	No	Yes		X	
Maynard	476	\$892,524	\$604,812	No	No			X
Maysville	156	\$170,950	\$159,374	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
McCallsburg	353	\$360,570	\$400,960	No	No			X
McCausland	313	\$460,237	\$579,986	No	No			X
McClelland	146	\$188,329	\$288,240	No	No			X
McGregor	742	\$2,989,851	\$4,363,006	No	Yes		X	
McIntire	113	\$103,200	\$120,700	No	No			X
Mechanicsville	1,020	\$3,478,255	\$1,436,857	No	Yes		X	
Mediapolis	1,688	\$2,394,598	\$2,510,013	No	Yes		X	
Melbourne	786	\$902,498	\$877,136	No	No			X
Melcher-Dallas	1,195	\$1,449,233	\$1,718,203	No	Yes		X	
Melrose	110	\$64,940	\$91,240	No	No			X
Melvin	199	\$213,810	\$240,130	No	No			X
Menlo	345	\$257,106	\$290,453	No	No			X
Meriden	161	\$174,600	\$80,600	No	No			X
Merrill	717	\$620,212	\$987,059	No	No			X
Meservey	222	\$228,097	\$261,987	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Middletown	363	\$130,200	\$122,700	No	No			X
Miles	408	\$465,757	\$557,555	No	No			X
Milford	3,321	\$9,735,886	\$7,402,879	Yes	-	X		
Millersburg	135	\$252,382	\$245,086	No	No			X
Millerton	36	\$15,800	\$19,200	No	No			X
Milo	778	\$927,640	\$926,647	No	No			X
Milton	380	\$300,565	\$309,650	No	No			X
Minburn	325	\$590,553	\$627,261	No	No			X
Minden	600	\$766,814	\$804,686	No	No			X
Mingo	302	\$373,620	\$398,530	No	No			X
Missouri Valley	2,678	\$3,909,960	\$4,325,750	Yes	-	X		
Mitchell	124	\$77,554	\$72,820	No	No			X
Mitchellville	2,485	\$5,991,807	\$4,521,023	Yes	-	X		
Modale	273	\$287,355	\$310,272	No	No			X
Mondamin	339	\$883,778	\$619,339	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Monmouth	129	\$88,440	\$133,915	No	No			X
Monona	1,471	\$2,917,556	\$3,259,637	No	Yes		X	
Monroe	1,967	\$2,384,934	\$2,510,378	No	Yes		X	
Montezuma	1,442	\$6,023,329	\$6,223,532	No	Yes		X	
Monticello	4,040	\$10,918,721	\$9,652,577	Yes	-	X		
Montour	203	\$288,372	\$152,602	No	No			X
Montrose	738	\$903,279	\$856,149	No	No			X
Moorhead	199	\$223,201	\$187,034	No	No			X
Moorland	168	\$128,207	\$135,078	No	No			X
Moravia	637	\$1,163,380	\$929,573	No	No			X
Morley	96	\$97,059	\$128,289	No	No			X
Morning Sun	752	\$997,798	\$1,030,051	No	No			X
Morrison	98	\$46,727	\$50,499	No	No			X
Moulton	607	\$1,100,776	\$1,318,356	No	Yes		X	
Mount Auburn	162	\$80,988	\$123,592	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Mount Ayr	1,623	\$3,690,869	\$4,729,951	No	Yes		X	
Mount Pleasant	9,274	\$27,084,294	\$28,916,405	Yes	-	X		
Mount Vernon	4,527	\$9,752,401	\$13,667,825	Yes	-	X		
Moville	1,687	\$2,741,470	\$3,387,688	No	Yes		X	
Murray	684	\$965,515	\$1,177,877	No	No			X
Muscatine	23,797	\$67,162,512	\$62,172,479	Yes	-	X		
Mystic	322	\$500,195	\$446,005	No	No			X
Nashua	1,551	\$3,088,125	\$4,637,986	No	Yes		X	
Nemaha	66	\$41,873	\$45,496	No	No			X
Neola	918	\$2,339,976	\$6,082,232	No	Yes		X	
Nevada	6,925	\$45,809,320	\$52,823,598	Yes	-	X		
New Albin	432	\$598,830	\$680,182	No	No			X
New Hampton	3,494	\$11,936,571	\$12,173,782	Yes	-	X		
New Hartford	570	\$623,401	\$574,115	No	No			X
New Liberty	138	\$76,735	\$111,019	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
New London	1,910	\$4,242,339	\$4,398,029	No	Yes		X	
New Market	385	\$382,922	\$471,311	No	No			X
New Providence	236	\$234,792	\$197,246	No	No			X
New Sharon	1,262	\$1,237,892	\$1,357,861	No	Yes		X	
New Vienna	382	\$561,189	\$564,178	No	No			X
New Virginia	498	\$480,240	\$508,828	No	No			X
Newell	906	\$1,558,650	\$1,522,980	No	Yes		X	
Newhall	876	\$1,030,923	\$1,088,394	No	Yes		X	
Newton	15,760	\$42,177,831	\$45,662,925	Yes	-	X		
Nichols	340	\$246,600	\$248,600	No	No			X
Nodaway	74	\$53,258	\$162,619	No	No			X
Nora Springs	1,369	\$3,275,825	\$2,368,795	No	Yes		X	
North Buena Vista	109	\$40,650	\$44,800	No	No			X
North English	1,065	\$7,297,719	\$2,566,108	No	Yes		X	
North Liberty	20,479	\$37,112,804	\$53,297,692	Yes	-	X		

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
North Washington	112	\$90,403	\$95,420	No	No			X
Northboro	52	\$15,159	\$17,113	No	No			X
Northwood	2,072	\$4,010,794	\$3,999,449	Yes	-	X		
Norwalk	12,799	\$45,692,800	\$48,637,400	Yes	-	X		
Norway	466	\$804,064	\$993,411	No	No			X
Numa	68	\$26,856	\$25,866	No	No			X
Oakland	1,524	\$2,674,196	\$3,321,931	No	Yes		X	
Oakland Acres	176	\$87,950	\$149,800	No	No			X
Oakville	200	\$272,812	\$246,151	No	No			X
Ocheyedan	439	\$733,053	\$748,938	No	No			X
Odebolt	994	\$1,300,246	\$1,791,127	No	Yes		X	
Oelwein	5,920	\$13,219,708	\$15,135,861	Yes	-	X		
Ogden	2,007	\$5,255,258	\$6,351,065	Yes	-	X		
Okoboji	768	\$5,903,987	\$3,356,400	No	Yes		X	
Olds	192	\$342,480	\$359,080	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Olin	651	\$662,623	\$759,832	No	No			X
Ollie	201	\$139,460	\$123,215	No	No			X
Onawa	2,906	\$10,802,890	\$12,372,506	Yes	-	X		
Onslow	201	\$198,551	\$212,034	No	No			X
Orange City	6,267	\$77,044,542	\$103,348,067	Yes	-	X		
Orchard	68	\$17,017	\$17,272	No	No			X
Orient	368	\$1,189,973	\$906,438	No	No			X
Orleans	521	\$3,418,930	\$1,491,475	No	Yes		X	
Osage	3,627	\$10,102,356	\$8,382,390	Yes	-	X		
Osceola	5,415	\$62,317,146	\$43,778,356	Yes	-	X		
Oskaloosa	11,558	\$30,694,746	\$26,966,834	Yes	-	X		
Ossian	802	\$1,044,926	\$1,491,019	No	Yes		X	
Osterdock	43	\$37,360	\$26,760	No	No			X
Otho	429	\$504,833	\$530,509	No	No			X
Oto	72	\$129,582	\$117,770	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Ottosen	40	\$74,287	\$77,830	No	No			X
Ottumwa	25,529	\$51,570,941	\$54,321,980	Yes	-	X		
Owasa	34	\$25,972	\$35,375	No	No			X
Oxford	722	\$1,273,532	\$1,326,196	No	Yes		X	
Oxford Junction	424	\$940,444	\$932,285	No	No			X
Oyens	92	\$130,802	\$132,231	No	No			X
Pacific Junction	96	\$17,511,351	\$12,905,702	No	Yes		X	
Packwood	183	\$161,504	\$126,504	No	No			X
Palmer	138	\$283,868	\$297,921	No	No			X
Palo	1,407	\$2,494,696	\$4,347,659	No	Yes		X	
Panama	235	\$344,725	\$399,462	No	No			X
Panora	1,091	\$4,381,281	\$6,288,137	No	Yes		X	
Panorama Park	139	\$297,111	\$198,100	No	No			X
Parkersburg	2,015	\$4,625,337	\$3,614,190	Yes	-	X		
Parnell	194	\$173,213	\$249,426	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Paton	221	\$429,346	\$427,100	No	No			X
Patterson	176	\$86,130	\$100,147	No	No			X
Paullina	982	\$3,056,599	\$3,090,458	No	Yes		X	
Pella	10,464	\$41,024,180	\$46,709,533	Yes	-	X		
Peosta	1,908	\$12,069,077	\$9,251,413	No	Yes		X	
Perry	7,836	\$16,232,795	\$32,295,871	Yes	-	X		
Persia	297	\$475,765	\$270,515	No	No			X
Peterson	322	\$405,641	\$472,963	No	No			X
Pierson	337	\$998,367	\$949,440	No	No			X
Pilot Mound	163	\$270,000	\$147,850	No	No			X
Pisgah	249	\$359,866	\$369,520	No	No			X
Plainfield	393	\$554,189	\$1,272,466	No	No			X
Plano	59	\$15,380	\$12,815	No	No			X
Pleasant Hill	10,147	\$35,139,818	\$34,152,620	Yes	-	X		
Pleasant Plain	84	\$39,450	\$49,700	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Pleasanton	32	\$9,586	\$9,530	No	No			X
Pleasantville	1,676	\$2,387,113	\$6,226,158	No	Yes		X	
Plover	50	\$141,300	\$152,200	No	No			X
Plymouth	375	\$398,287	\$488,527	No	No			X
Pocahontas	1,867	\$5,332,585	\$5,603,154	No	Yes		X	
Polk City	5,543	\$9,942,732	\$14,083,216	Yes	-	X		
Pomeroy	526	\$972,396	\$955,064	No	No			X
Popejoy	77	\$25,830	\$24,390	No	No			X
Portsmouth	182	\$212,700	\$487,185	No	No			X
Postville	2,503	\$3,521,298	\$3,810,328	Yes	-	X		
Prairie City	1,700	\$2,386,991	\$2,580,005	No	Yes		X	
Prairieburg	160	\$139,823	\$141,432	No	No			X
Prescott	191	\$487,256	\$692,642	No	No			X
Preston	949	\$3,299,378	\$3,119,664	No	Yes		X	
Primghar	896	\$3,022,160	\$8,170,330	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Princeton	923	\$1,105,702	\$1,288,759	No	Yes		X	
Promise City	88	\$59,499	\$61,477	No	No			X
Protivin	269	\$445,277	\$911,039	No	No			X
Pulaski	264	\$128,459	\$151,800	No	No			X
Quasqueton	570	\$401,087	\$418,435	No	No			X
Quimby	249	\$268,670	\$268,370	No	No			X
Radcliffe	555	\$646,162	\$701,988	No	No			X
Rake	186	\$248,250	\$314,050	No	No			X
Ralston	81	\$221,555	\$355,720	No	No			X
Randalia	50	\$44,576	\$45,333	No	No			X
Randall	154	\$201,060	\$208,756	No	No			X
Randolph	189	\$546,374	\$538,424	No	No			X
Rathbun	43	\$43,091	\$108,443	No	No			X
Raymond	759	\$3,466,805	\$2,183,150	No	Yes		X	
Readlyn	845	\$1,940,171	\$4,182,095	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Reasnor	152	\$113,232	\$112,756	No	No			X
Red Oak	5,596	\$9,988,115	\$9,665,040	Yes	-	X		
Redding	63	\$23,225	\$21,235	No	No			X
Redfield	731	\$1,277,164	\$1,188,822	No	Yes		X	
Reinbeck	1,662	\$3,879,126	\$3,830,853	No	Yes		X	
Rembrandt	209	\$223,817	\$236,301	No	No			X
Remsen	1,678	\$5,208,110	\$7,692,861	No	Yes		X	
Renwick	234	\$1,056,515	\$1,046,523	No	Yes		X	
Rhodes	271	\$749,076	\$551,642	No	No			X
Riceville	806	\$1,099,698	\$1,041,887	No	Yes		X	
Richland	542	\$572,250	\$699,850	No	No			X
Rickardsville	202	\$1,316,219	\$1,364,111	No	Yes		X	
Ricketts	109	\$127,510	\$352,210	No	No			X
Ridgeway	275	\$287,082	\$366,123	No	No			X
Rinard	38	\$45,108	\$44,247	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Ringsted	365	\$456,308	\$537,550	No	No			X
Rippey	220	\$277,550	\$284,200	No	No			X
Riverdale	379	\$1,587,994	\$1,340,187	No	Yes		X	
Riverside	1,060	\$3,825,564	\$6,043,789	No	Yes		X	
Riverton	245	\$296,003	\$304,021	No	No			X
Robins	3,353	\$5,072,540	\$7,629,356	Yes	-	X		
Rock Falls	150	\$147,900	\$186,500	No	No			X
Rock Rapids	2,611	\$10,692,637	\$12,189,467	Yes	-	X		
Rock Valley	4,059	\$10,981,011	\$17,254,828	Yes	-	X		
Rockford	758	\$2,251,884	\$2,298,514	No	Yes		X	
Rockwell	1,071	\$1,266,975	\$1,269,153	No	Yes		X	
Rockwell City	2,240	\$6,314,928	\$6,137,069	Yes	-	X		
Rodman	31	\$13,744	\$8,869	No	No			X
Rodney	45	\$83,382	\$54,227	No	No			X
Roland	1,362	\$2,150,882	\$3,370,121	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Rolfe	509	\$1,134,706	\$1,195,119	No	Yes		X	
Rome	114	\$105,975	\$101,675	No	No			X
Rose Hill	157	\$52,238	\$52,882	No	No			X
Rossie	49	\$28,750	\$27,970	No	No			X
Rowan	123	\$215,715	\$325,095	No	No			X
Rowley	270	\$161,657	\$191,601	No	No			X
Royal	379	\$473,320	\$493,820	No	No			X
Rudd	358	\$538,286	\$504,295	No	No			X
Runnells	457	\$647,444	\$522,020	No	No			X
Russell	472	\$3,503,187	\$631,164	No	No			X
Ruthven	725	\$659,250	\$718,527	No	No			X
Rutland	113	\$110,975	\$110,325	No	No			X
Ryan	350	\$605,204	\$669,236	No	No			X
Sabula	506	\$1,843,792	\$1,833,314	No	Yes		X	
Sac City	2,063	\$4,369,090	\$1,947,989	Yes	-	X		

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Sageville	95	\$69,159	\$152,787	No	No			X
Salem	394	\$365,569	\$409,550	No	No			X
Salix	295	\$345,422	\$425,036	No	No			X
Sanborn	1,392	\$11,903,300	\$8,795,675	No	Yes		X	
Sandyville	58	\$18,895	\$19,100	No	No			X
Scarville	74	\$97,072	\$162,025	No	No			X
Schaller	729	\$722,825	\$719,795	No	No			X
Schleswig	830	\$4,550,284	\$931,464	No	No			X
Scranton	511	\$804,276	\$866,098	No	No			X
Searsboro	129	\$142,950	\$138,280	No	No			X
Sergeant Bluff	5,015	\$11,458,567	\$11,271,626	Yes	-	X		
Seymour	634	\$887,073	\$916,238	No	No			X
Shambaugh	159	\$148,300	\$167,440	No	No			X
Shannon City	73	\$21,925	\$22,975	No	No			X
Sharpsburg	72	\$42,480	\$41,005	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Sheffield	1,130	\$1,444,088	\$1,735,714	No	Yes		X	
Shelby	727	\$3,338,694	\$4,734,477	No	Yes		X	
Sheldahl	297	\$386,821	\$486,757	No	No			X
Sheldon	5,512	\$15,126,349	\$16,192,661	Yes	-	X		
Shell Rock	1,268	\$2,207,226	\$2,109,838	No	Yes		X	
Shellsburg	961	\$1,141,998	\$2,554,158	No	Yes		X	
Shenandoah	4,925	\$18,250,609	\$32,504,687	Yes	-	X		
Sherrill	189	\$143,576	\$249,709	No	No			X
Shueyville	731	\$1,177,185	\$1,119,750	No	Yes		X	
Sibley	2,860	\$9,031,803	\$9,193,473	Yes	-	X		
Sidney	1,070	\$3,892,378	\$2,287,826	No	Yes		X	
Sigourney	2,004	\$11,919,130	\$10,428,594	Yes	-	X		
Silver City	245	\$531,910	\$664,800	No	No			X
Sioux Center	8,229	\$38,951,416	\$47,435,844	Yes	-	X		
Sioux City	85,797	\$301,044,891	\$326,782,310	Yes	-	X		

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Sioux Rapids	748	\$1,076,149	\$1,171,555	No	Yes		X	
Slater	1,543	\$6,082,412	\$3,113,349	No	Yes		X	
Sloan	1,042	\$1,368,848	\$1,468,013	No	Yes		X	
Smithland	181	\$169,118	\$198,604	No	No			X
Soldier	184	\$1,073,339	\$1,281,429	No	Yes		X	
Solon	3,018	\$6,056,639	\$4,831,356	Yes	-	X		
Somers	128	\$145,901	\$140,501	No	No			X
South English	202	\$171,827	\$181,454	No	No			X
Spencer	11,325	\$26,849,356	\$25,059,610	Yes	-	X		
Spillville	385	\$611,321	\$2,595,447	No	No			X
Spirit Lake	5,439	\$11,915,059	\$12,433,862	Yes	-	X		
Spragueville	92	\$49,900	\$46,450	No	No			X
Spring Hill	68	\$28,450	\$30,640	No	No			X
Springbrook	143	\$115,200	\$130,351	No	No			X
Springville	1,154	\$1,370,104	\$1,697,335	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
St. Ansgar	1,160	\$6,025,421	\$6,802,771	No	Yes		X	
St. Anthony	76	\$66,118	\$67,513	No	No			X
St. Charles	640	\$602,011	\$575,333	No	No			X
St. Donatus	120	\$94,637	\$145,180	No	No			X
St. Lucas	167	\$322,568	\$373,181	No	No			X
St. Marys	108	\$75,331	\$70,619	No	No			X
St. Olaf	106	\$123,415	\$178,914	No	No			X
St. Paul	109	\$43,409	\$50,944	No	No			X
Stacyville	458	\$2,483,424	\$1,318,924	No	Yes		X	
Stanhope	364	\$968,869	\$993,690	No	No			X
Stanley	81	\$78,250	\$81,644	No	No			X
Stanton	678	\$3,277,616	\$2,736,916	No	Yes		X	
Stanwood	637	\$978,464	\$1,192,139	No	No			X
State Center	1,391	\$4,204,443	\$5,265,111	No	Yes		X	
Steamboat Rock	264	\$294,857	\$389,563	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Stockport	272	\$358,078	\$374,055	No	No			X
Stockton	176	\$178,221	\$225,112	No	No			X
Storm Lake	11,269	\$32,650,777	\$37,894,025	Yes	-	X		
Story City	3,352	\$8,534,055	\$8,442,858	Yes	-	X		
Stout	191	\$137,552	\$166,020	No	No			X
Stratford	707	\$1,740,018	\$1,910,968	No	Yes		X	
Strawberry Point	1,155	\$2,768,592	\$3,077,669	No	Yes		X	
Struble	67	\$23,426	\$25,815	No	No			X
Stuart	1,782	\$9,568,897	\$9,448,856	No	Yes		X	
Sully	881	\$1,273,295	\$1,420,527	No	Yes		X	
Sumner	2,030	\$2,974,650	\$4,991,835	Yes	-	X		
Superior	132	\$304,705	\$349,585	No	No			X
Sutherland	629	\$1,195,854	\$997,860	No	No			X
Swaledale	144	\$254,208	\$238,250	No	No			X
Swan	76	\$88,065	\$58,600	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Swea City	566	\$842,849	\$881,080	No	No			X
Swisher	914	\$1,301,175	\$1,440,792	No	Yes		X	
Tabor	1,014	\$1,102,128	\$1,213,196	No	Yes		X	
Tama	3,130	\$3,845,425	\$4,603,297	Yes	-	X		
Templeton	352	\$900,766	\$953,174	No	No			X
Tennant	78	\$24,500	\$26,500	No	No			X
Terril	334	\$521,244	\$522,100	No	No			X
Thayer	51	\$18,488	\$19,108	No	No			X
Thompson	495	\$1,438,967	\$645,560	No	No			X
Thor	181	\$160,030	\$232,180	No	No			X
Thornburg	45	\$30,905	\$28,535	No	No			X
Thornton	400	\$396,291	\$118,601	No	No			X
Thurman	167	\$163,082	\$171,728	No	No			X
Tiffin	4,512	\$7,581,267	\$9,563,444	Yes	-	X		
Tingley	136	\$86,800	\$105,650	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Tipton	3,149	\$14,468,246	\$17,089,283	Yes	-	X		
Titonka	511	\$1,056,163	\$1,706,655	No	Yes		X	
Toledo	2,369	\$4,104,289	\$10,558,248	Yes	-	X		
Toronto	102	\$89,034	\$88,811	No	No			X
Traer	1,583	\$9,907,886	\$10,026,933	No	Yes		X	
Treynor	1,032	\$6,328,030	\$6,420,053	No	Yes		X	
Tripoli	1,191	\$1,537,482	\$2,632,533	No	Yes		X	
Truesdale	69	\$65,831	\$81,430	No	No			X
Truro	509	\$646,734	\$575,728	No	No			X
Turin	72	\$27,050	\$27,950	No	No			X
Udell	28	\$31,185	\$31,185	No	No			X
Underwood	954	\$1,456,077	\$2,299,499	No	Yes		X	
Union	399	\$476,600	\$517,375	No	No			X
Unionville	75	\$25,656	\$22,676	No	No			X
University Heights	1,228	\$2,525,507	\$3,317,310	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
University Park	487	\$300,538	\$341,000	No	No			X
Urbana	1,554	\$2,602,660	\$2,487,004	No	Yes		X	
Urbandale	45,580	\$113,136,494	\$157,655,552	Yes	-	X		
Ute	338	\$586,938	\$838,519	No	No			X
Vail	396	\$459,563	\$409,319	No	No			X
Valeria	39	\$17,750	\$20,244	No	No			X
Van Horne	774	\$1,021,012	\$1,069,517	No	Yes		X	
Van Meter	1,484	\$5,213,917	\$3,654,662	No	Yes		X	
Van Wert	178	\$81,657	\$98,796	No	No			X
Varina	68	\$51,852	\$74,917	No	No			X
Vedic City	277	\$542,051	\$569,238	No	No			X
Ventura	711	\$4,841,766	\$3,143,198	No	Yes		X	
Victor	875	\$1,225,000	\$2,823,000	No	Yes		X	
Villisca	1,132	\$1,537,389	\$2,137,907	No	Yes		X	
Vincent	130	\$221,895	\$219,024	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Vining	54	\$23,218	\$20,885	No	No			X
Vinton	4,938	\$15,006,643	\$13,108,471	Yes	-	X		
Volga	203	\$233,290	\$299,903	No	No			X
Wadena	209	\$219,395	\$227,395	No	No			X
Wahpeton	345	\$5,923,061	\$2,373,267	No	Yes		X	
Walcott	1,551	\$3,324,426	\$6,325,577	No	Yes		X	
Walford	1,366	\$2,399,113	\$1,791,035	No	Yes		X	
Walker	688	\$995,002	\$1,183,177	No	No			X
Wall Lake	755	\$3,459,500	\$3,432,911	No	Yes		X	
Wallingford	165	\$206,460	\$199,300	No	No			X
Walnut	747	\$1,378,267	\$1,398,520	No	Yes		X	
Wapello	2,084	\$2,518,945	\$2,725,233	Yes	-	X		
Washington	7,352	\$18,787,924	\$15,198,735	Yes	-	X		
Washta	209	\$232,796	\$265,873	No	No			X
Waterloo	67,314	\$200,387,785	\$213,159,089	Yes	-	X		

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Waterville	109	\$160,638	\$189,379	No	No			X
Waucoma	229	\$312,620	\$513,070	No	No			X
Waukee	23,940	\$107,679,276	\$94,919,868	Yes	-	X		
Waukon	3,827	\$6,166,041	\$10,985,174	Yes	-	X		
Waverly	10,394	\$34,514,540	\$30,123,607	Yes	-	X		
Wayland	964	\$2,038,156	\$1,942,819	No	Yes		X	
Webb	138	\$155,305	\$243,752	No	No			X
Webster	94	\$91,839	\$83,310	No	No			X
Webster City	7,825	\$38,287,488	\$57,958,321	Yes	-	X		
Weldon	136	\$41,850	\$40,480	No	No			X
Wellman	1,524	\$2,246,695	\$2,488,075	No	Yes		X	
Wellsburg	720	\$997,610	\$1,037,010	No	No			X
Welton	121	\$198,010	\$194,937	No	No			X
Wesley	391	\$738,798	\$1,473,915	No	No			X
West Bend	791	\$4,575,905	\$6,533,805	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
West Branch	2,509	\$7,070,356	\$16,218,532	Yes	-	X		
West Burlington	3,197	\$11,308,522	\$10,306,032	Yes	-	X		
West Chester	144	\$142,960	\$159,162	No	No			X
West Des Moines	68,723	\$276,751,798	\$258,980,781	Yes	-	X		
West Liberty	3,858	\$13,163,448	\$14,803,640	Yes	-	X		
West Okoboji	308	\$1,086,070	\$1,096,500	No	Yes		X	
West Point	921	\$2,858,631	\$3,332,874	No	Yes		X	
West Union	2,490	\$6,458,439	\$4,290,349	Yes	-	X		
Westfield	123	\$217,925	\$313,000	No	No			X
Westgate	192	\$139,459	\$182,407	No	No			X
Westphalia	126	\$48,999	\$61,760	No	No			X
Westside	285	\$463,820	\$486,287	No	No			X
Westwood	101	\$144,731	\$151,526	No	No			X
What Cheer	607	\$529,056	\$463,268	No	No			X
Wheatland	775	\$867,066	\$992,466	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Whiting	745	\$900,000	\$948,800	No	No			X
Whittemore	497	\$2,547,140	\$2,875,368	No	Yes		X	
Whitten	100	\$76,000	\$88,613	No	No			X
Willey	73	\$157,713	\$80,750	No	No			X
Williams	307	\$718,540	\$559,038	No	No			X
Williamsburg	3,346	\$14,939,507	\$9,801,440	Yes	-	X		
Williamson	120	\$58,300	\$64,200	No	No			X
Wilton	2,924	\$6,652,457	\$7,381,002	Yes	-	X		
Windsor Heights	5,252	\$22,805,701	\$18,839,295	Yes	-	X		
Winfield	1,033	\$1,541,104	\$1,642,999	No	Yes		X	
Winterset	5,353	\$10,546,242	\$10,235,062	Yes	-	X		
Winthrop	823	\$1,312,814	\$1,353,303	No	Yes		X	
Wiota	91	\$104,697	\$515,776	No	No			X
Woden	188	\$276,491	\$285,800	No	No			X
Woodbine	1,625	\$2,143,998	\$2,654,795	No	Yes		X	

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			Annual Audit	Annual Exam	Periodic Exam
Woodburn	146	\$135,745	\$156,325	No	No			X
Woodward	1,346	\$2,329,157	\$2,407,503	No	Yes		X	
Woolstock	144	\$519,270	\$440,010	No	No			X
Worthington	382	\$421,287	\$668,864	No	No			X
Wyoming	523	\$1,579,813	\$1,093,540	No	Yes		X	
Yale	267	\$131,225	\$775,545	No	No			X
Yetter	19	\$48,738	\$39,430	No	No			X
Yorktown	60	\$33,170	\$33,650	No	No			X
Zearing	528	\$914,032	\$1,006,946	No	No			X
Zwingle	84	\$39,750	\$37,545	No	No			X

Audit/Exam Requirement for FY22-23

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2022	FY 2023			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, 2023 (for FY22 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 2023 is based on the fiscal year 2023 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 2023 is based on the the average of actual expenditures for fiscal years 2021 and 2022.

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.