

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Ackley	1,589	\$3,187,857	\$8,037,690	No	Yes		X	
Ackworth	83	\$40,057	\$23,100	No	No			X
Adair	781	\$1,233,717	\$6,265,547	No	Yes		X	
Adel	3,682	\$26,607,975	\$30,239,559	Yes	-	X		
Afton	845	\$1,524,344	\$1,656,914	No	Yes		X	
Agency	638	\$541,608	\$564,358	No	No			X
Ainsworth	567	\$465,238	\$490,738	No	No			X
Akron	1,486	\$6,911,478	\$8,328,905	No	Yes		X	

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Albert City	699	\$1,164,593	\$989,650	No	No			X
Albia	3,766	\$5,886,314	\$16,250,554	Yes	-	X		
Albion	505	\$400,587	\$1,215,923	No	No			X
Alburnett	673	\$785,555	\$1,737,646	No	No			X
Alden	787	\$1,028,463	\$1,026,784	No	Yes		X	
Alexander	175	\$155,650	\$153,456	No	No			X
Algona	5,560	\$11,819,702	\$13,970,602	Yes	-	X		
Alleman	432	\$304,824	\$338,558	No	No			X

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Allerton	501	\$511,969	\$501,487	No	No			X
Allison	1,029	\$1,659,175	\$1,645,090	No	Yes		X	
Alta	1,883	\$2,051,937	\$2,098,811	No	Yes		X	
Alta Vista	266	\$418,145	\$472,700	No	No			X
Alton	1,216	\$4,915,995	\$3,822,381	No	Yes		X	
Altoona	14,541	\$52,757,517	\$62,632,177	Yes	-	X		
Alvord	196	\$264,850	\$195,500	No	No			X
Ames	58,965	\$390,174,769	\$402,575,893	Yes	-	X		

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Anamosa	5,533	\$8,157,650	\$12,334,497	Yes	-	X		
Andover	103	\$125,588	\$110,222	No	No			X
Andrew	434	\$336,119	\$431,098	No	No			X
Anita	972	\$2,331,639	\$5,197,618	No	Yes		X	
Ankeny	45,582	\$136,825,660	\$145,752,960	Yes	-	X		
Anthon	565	\$1,352,940	\$1,882,000	No	Yes		X	
Aplington	1,128	\$2,142,355	\$2,187,022	No	Yes		X	
Arcadia	484	\$505,315	\$635,805	No	No			X

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Archer	131	\$79,975	\$83,858	No	No			X
Aredale	74	\$40,789	\$46,489	No	No			X
Arion	108	\$69,315	\$106,949	No	No			X
Arispe	100	\$38,050	\$36,250	No	No			X
Arlington	429	\$765,762	\$642,642	No	No			X
Armstrong	926	\$2,171,992	\$2,741,757	No	Yes		X	
Arnolds Park	1,126	\$4,676,678	\$5,517,430	No	Yes		X	
Arthur	206	\$302,394	\$321,034	No	No			X

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Asbury	4,170	\$11,214,796	\$10,020,659	Yes	-	X		
Ashton	458	\$598,924	\$657,824	No	No			X
Aspinwall	40	\$72,500	\$29,250	No	No			X
Atalissa	311	\$247,855	\$301,554	No	No			X
Atkins	1,670	\$2,431,108	\$2,548,288	No	Yes		X	
Atlantic	7,112	\$12,729,005	\$14,907,148	Yes	-	X		
Auburn	322	\$801,466	\$947,111	No	No			X
Audubon	2,176	\$7,791,120	\$7,246,236	Yes	-	X		

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Aurelia	1,036	\$1,518,462	\$1,579,000	No	Yes		X	
Aurora	185	\$165,963	\$167,098	No	No			X
Avoca	1,506	\$9,870,884	\$5,380,939	No	Yes		X	
Ayrshire	143	\$58,485	\$33,271	No	No			X
Badger	561	\$616,963	\$562,242	No	No			X
Bagley	303	\$234,079	\$170,244	No	No			X
Baldwin	109	\$103,055	\$97,765	No	No			X
Balltown	68	\$47,900	\$46,700	No	No			X

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Bancroft	732	\$1,465,627	\$1,479,785	No	Yes		X	
Bankston	25	\$11,250	\$14,850	No	No			X
Barnes City	176	\$519,119	\$319,350	No	No			X
Barnum	191	\$169,242	\$179,550	No	No			X
Bassett	66	\$33,931	\$34,613	No	No			X
Batavia	499	\$321,137	\$386,192	No	No			X
Battle Creek	713	\$751,805	\$796,800	No	No			X
Baxter	1,101	\$1,509,565	\$1,484,761	No	Yes		X	

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Bayard	471	\$693,175	\$702,907	No	No			X
Beacon	494	\$132,248	\$135,348	No	No			X
Beaconsfield	15	\$7,730	\$7,735	No	No			X
Beaman	191	\$253,356	\$269,058	No	No			X
Beaver	48	\$15,963	\$24,400	No	No			X
Bedford	1,440	\$3,138,248	\$3,100,391	No	Yes		X	
Belle Plaine	2,534	\$3,141,109	\$3,233,688	Yes	-	X		
Bellevue	2,191	\$10,921,764	\$7,965,106	Yes	-	X		

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Belmond	2,376	\$3,788,699	\$3,503,868	Yes	-	X		
Bennett	405	\$451,427	\$445,361	No	No			X
Benton	41	\$14,001	\$12,770	No	No			X
Berkley	32	\$7,180	\$10,800	No	No			X
Bernard	112	\$120,251	\$121,352	No	No			X
Bertram	294	\$253,200	\$304,325	No	No			X
Bettendorf	33,217	\$87,844,439	\$89,449,420	Yes	-	X		
Bevington	63	\$87,918	\$76,618	No	No			X

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Birmingham	448	\$415,340	\$469,340	No	No			X
Blairsburg	215	\$229,923	\$1,100,459	No	No			X
Blairstown	692	\$912,507	\$894,780	No	No			X
Blakesburg	296	\$282,857	\$280,603	No	No			X
Blanchard	38	\$20,913	\$14,712	No	No			X
Blencoe	224	\$418,905	\$342,621	No	No			X
Blockton	192	\$176,560	\$162,861	No	No			X
Bloomfield	2,640	\$11,526,074	\$14,848,715	Yes	-	X		

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Blue Grass	1,452	\$2,388,958	\$2,720,515	No	Yes		X	
Bode	302	\$350,372	\$357,763	No	No			X
Bonaparte	433	\$351,890	\$203,970	No	No			X
Bondurant	3,860	\$15,975,829	\$25,902,013	Yes	-	X		
Boone	12,661	\$18,384,423	\$17,886,210	Yes	-	X		
Bouton	129	\$102,137	\$129,687	No	No			X
Boxholm	195	\$86,750	\$161,950	No	No			X
Boyden	707	\$1,269,344	\$1,465,079	No	Yes		X	

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Braddyville	159	\$127,336	\$151,194	No	No			X
Bradgate	86	\$90,650	\$104,950	No	No			X
Brandon	309	\$319,009	\$1,292,773	No	No			X
Brayton	128	\$922,908	\$183,867	No	No			X
Breda	483	\$1,792,495	\$2,075,838	No	Yes		X	
Bridgewater	182	\$88,500	\$99,000	No	No			X
Brighton	652	\$1,638,737	\$5,680,038	No	Yes		X	
Bristow	160	\$145,600	\$182,600	No	No			X

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Britt	2,069	\$2,827,613	\$3,486,382	Yes	-	X		
Bronson	322	\$285,067	\$429,756	No	No			X
Brooklyn	1,468	\$5,206,473	\$4,948,299	No	Yes		X	
Brunsville	151	\$183,765	\$175,350	No	No			X
Buck Grove	43	\$17,569	\$62,431	No	No			X
Buckeye	108	\$74,800	\$74,800	No	No			X
Buffalo	1,270	\$2,518,931	\$2,429,985	No	Yes		X	
Buffalo Center	905	\$1,059,830	\$1,210,705	No	Yes		X	

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Burlington	25,663	\$59,734,194	\$63,164,666	Yes	-	X		
Burt	533	\$1,166,517	\$1,123,725	No	Yes		X	
Bussey	422	\$361,400	\$397,000	No	No			X
Calamus	439	\$456,632	\$425,265	No	No			X
Callender	376	\$594,446	\$619,741	No	No			X
Calmar	978	\$3,317,655	\$1,890,363	No	Yes		X	
Calumet	170	\$215,800	\$2,179,500	No	No			X
Camanche	4,448	\$5,670,294	\$6,373,965	Yes	-	X		

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Cambridge	827	\$1,212,363	\$1,227,574	No	Yes		X	
Cantril	222	\$214,729	\$215,942	No	No			X
Carbon	34	\$13,899	\$12,280	No	No			X
Carlisle	3,876	\$8,911,549	\$8,922,319	Yes	-	X		
Carpenter	109	\$42,587	\$43,534	No	No			X
Carroll	10,103	\$23,865,467	\$23,988,118	Yes	-	X		
Carson	812	\$1,484,995	\$1,233,302	No	Yes		X	
Carter Lake	3,785	\$6,134,704	\$6,118,769	Yes	-	X		

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Cascade	2,159	\$9,413,965	\$6,921,229	Yes	-	X		
Casey	426	\$1,957,698	\$682,454	No	No			X
Castalia	173	\$126,139	\$115,300	No	No			X
Castana	147	\$164,540	\$109,692	No	No			X
Cedar Falls	39,260	\$71,178,220	\$73,383,890	Yes	-	X		
Cedar Rapids	126,326	\$567,052,995	\$637,173,414	Yes	-	X		
Center Point	2,421	\$4,574,344	\$10,135,386	Yes	-	X		
Centerville	5,528	\$9,547,213	\$11,191,635	Yes	-	X		

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Central City	1,257	\$4,152,367	\$3,299,497	No	Yes		X	
Centralia	134	\$34,580	\$37,205	No	No			X
Chariton	4,321	\$7,884,028	\$8,920,668	Yes	-	X		
Charles City	7,652	\$40,251,814	\$26,919,161	Yes	-	X		
Charlotte	394	\$330,009	\$204,325	No	No			X
Charter Oak	502	\$931,993	\$903,479	No	No			X
Chatsworth	79	\$25,775	\$29,263	No	No			X
Chelsea	267	\$217,550	\$224,700	No	No			X

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Cherokee	5,253	\$9,560,748	\$9,844,512	Yes	-	X		
Chester	127	\$121,684	\$128,619	No	No			X
Chillicothe	97	\$69,505	\$66,684	No	No			X
Churdan	386	\$410,797	\$454,766	No	No			X
Cincinnati	357	\$865,413	\$867,334	No	No			X
Clare	146	\$232,875	\$206,728	No	No			X
Clarence	974	\$1,170,081	\$1,327,149	No	Yes		X	
Clarinda	5,572	\$66,472,055	\$76,541,369	Yes	-	X		

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Clarion	2,850	\$7,693,240	\$7,648,485	Yes	-	X		
Clarksville	1,439	\$1,515,702	\$1,526,975	No	Yes		X	
Clayton	43	\$113,228	\$89,850	No	No			X
Clear Lake	7,777	\$14,347,841	\$20,268,511	Yes	-	X		
Clearfield	363	\$531,626	\$545,525	No	No			X
Cleghorn	240	\$337,100	\$272,284	No	No			X
Clemons	148	\$102,348	\$157,231	No	No			X
Clermont	632	\$632,556	\$661,074	No	No			X

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Clinton	26,885	\$64,043,602	\$54,970,184	Yes	-	X		
Clio	80	\$53,100	\$33,940	No	No			X
Clive	15,447	\$41,071,935	\$54,191,848	Yes	-	X		
Clutier	213	\$196,965	\$174,162	No	No			X
Coburg	42	\$17,150	\$18,000	No	No			X
Coggon	658	\$1,208,449	\$716,081	No	No			X
Coin	193	\$161,390	\$182,525	No	No			X
Colesburg	404	\$584,760	\$573,416	No	No			X

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Colfax	2,093	\$2,639,004	\$4,322,467	Yes	-	X		
College Springs	214	\$283,900	\$220,979	No	No			X
Collins	495	\$755,891	\$767,810	No	No			X
Colo	876	\$1,168,733	\$1,245,541	No	Yes		X	
Columbus City	391	\$271,695	\$306,332	No	No			X
Columbus Junction	1,899	\$1,571,700	\$1,892,072	No	Yes		X	
Colwell	73	\$46,626	\$57,404	No	No			X
Conesville	432	\$282,510	\$264,478	No	No			X

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Conrad	1,108	\$2,969,711	\$4,609,068	No	Yes		X	
Conway	41	\$20,502	\$19,502	No	No			X
Coon Rapids	1,305	\$10,431,036	\$10,713,540	No	Yes		X	
Coppock	47	\$28,125	\$14,000	No	No			X
Coralville	18,907	\$103,163,542	\$83,336,479	Yes	-	X		
Corning	1,635	\$2,049,028	\$2,884,172	No	Yes		X	
Correctionville	821	\$949,835	\$940,685	No	No			X
Corwith	309	\$992,203	\$1,056,621	No	No			X

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Corydon	1,585	\$6,766,095	\$5,470,586	No	Yes		X	
Cotter	48	\$6,860	\$6,460	No	No			X
Coulter	281	\$268,900	\$295,683	No	No			X
Council Bluffs	62,230	\$142,954,968	\$159,729,748	Yes	-	X		
Craig	89	\$21,085	\$135,600	No	No			X
Crawfordsville	264	\$193,000	\$212,900	No	No			X
Crescent	617	\$799,437	\$809,204	No	No			X
Cresco	3,868	\$6,150,930	\$6,822,700	Yes	-	X		

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Creston	7,834	\$21,151,371	\$17,816,164	Yes	-	X		
Cromwell	107	\$37,899	\$39,042	No	No			X
Crystal Lake	250	\$231,450	\$275,600	No	No			X
Cumberland	262	\$280,030	\$277,790	No	No			X
Cumming	351	\$648,850	\$652,330	No	No			X
Curlew	58	\$27,805	\$33,357	No	No			X
Cushing	220	\$313,900	\$731,200	No	No			X
Cylinder	88	\$68,478	\$117,553	No	No			X

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Dakota City	843	\$918,796	\$968,624	No	No			X
Dallas Center	1,623	\$5,913,957	\$7,758,340	No	Yes		X	
Dana	71	\$26,113	\$25,083	No	No			X
Danbury	348	\$549,851	\$516,955	No	No			X
Danville	934	\$1,851,240	\$2,025,820	No	Yes		X	
Davenport	99,685	\$252,920,530	\$257,510,233	Yes	-	X		
Davis City	204	\$202,448	\$115,148	No	No			X
Dawson	131	\$137,150	\$120,350	No	No			X

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Dayton	837	\$1,743,487	\$1,887,817	No	Yes		X	
De Soto	1,050	\$9,002,142	\$9,192,491	No	Yes		X	
De Witt	5,322	\$16,763,919	\$13,462,177	Yes	-	X		
Decatur City	197	\$108,400	\$119,720	No	No			X
Decorah	8,127	\$14,129,906	\$19,961,116	Yes	-	X		
Dedham	266	\$242,879	\$255,641	No	No			X
Deep River	279	\$248,930	\$264,386	No	No			X
Defiance	284	\$365,040	\$257,190	No	No			X

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Delaware	159	\$263,868	\$124,318	No	No			X
Delhi	460	\$758,077	\$747,670	No	No			X
Delmar	525	\$452,977	\$544,274	No	No			X
Deloit	264	\$219,353	\$276,400	No	No			X
Delta	328	\$295,684	\$270,802	No	No			X
Denison	8,298	\$12,770,883	\$14,283,470	Yes	-	X		
Denver	1,780	\$6,003,602	\$4,768,358	No	Yes		X	
Derby	115	\$81,508	\$106,328	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Des Moines	203,433	\$602,894,918	\$657,125,819	Yes	-	X		
Dexter	611	\$692,065	\$1,125,171	No	No			X
Diagonal	330	\$407,475	\$389,837	No	No			X
Dickens	185	\$207,900	\$215,500	No	No			X
Dike	1,209	\$2,937,812	\$2,829,426	No	Yes		X	
Dixon	247	\$168,758	\$201,442	No	No			X
Dolliver	66	\$38,839	\$35,476	No	No			X
Donahue	346	\$365,727	\$437,869	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Donnellson	912	\$1,150,315	\$1,104,171	No	Yes		X	
Doon	577	\$669,000	\$739,471	No	No			X
Dougherty	58	\$65,800	\$75,970	No	No			X
Dow City	510	\$973,991	\$1,099,972	No	No			X
Dows	538	\$534,863	\$523,397	No	No			X
Drakesville	184	\$85,000	\$73,040	No	No			X
Dubuque	57,637	\$191,483,237	\$198,147,165	Yes	-	X		
Dumont	637	\$587,880	\$569,875	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Duncombe	410	\$446,002	\$433,050	No	No			X
Dundee	174	\$117,928	\$160,459	No	No			X
Dunkerton	852	\$1,885,303	\$2,420,654	No	Yes		X	
Dunlap	1,042	\$1,251,761	\$1,316,932	No	Yes		X	
Durango	22	\$2,817	\$3,616	No	No			X
Durant	1,832	\$4,084,565	\$3,771,487	No	Yes		X	
Dyersville	4,058	\$14,662,080	\$9,478,135	Yes	-	X		
Dysart	1,379	\$3,809,813	\$7,215,926	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Eagle Grove	3,583	\$13,172,774	\$11,916,351	Yes	-	X		
Earlham	1,450	\$3,343,019	\$2,025,562	No	Yes		X	
Earling	437	\$750,590	\$565,200	No	No			X
Earlville	812	\$1,744,816	\$1,629,984	No	Yes		X	
Early	557	\$691,056	\$657,116	No	No			X
East Peru	125	\$55,955	\$57,755	No	No			X
Eddyville	1,024	\$1,122,117	\$1,095,006	No	Yes		X	
Edgewood	864	\$1,341,098	\$1,487,799	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Elberon	196	\$181,658	\$273,300	No	No			X
Eldon	927	\$850,684	\$927,905	No	No			X
Eldora	2,732	\$4,468,916	\$4,391,520	Yes	-	X		
Eldridge	5,651	\$22,569,414	\$19,026,475	Yes	-	X		
Elgin	683	\$829,590	\$843,717	No	No			X
Elk Horn	662	\$702,524	\$765,255	No	No			X
Elk Run Heights	1,117	\$1,853,543	\$1,829,888	No	Yes		X	
Elkader	1,273	\$3,002,410	\$2,904,150	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Elkhart	683	\$1,083,698	\$2,605,324	No	Yes		X	
Elkport	37	\$21,340	\$22,890	No	No			X
Elliott	350	\$293,201	\$288,133	No	No			X
Ellston	43	\$16,867	\$18,263	No	No			X
Ellsworth	531	\$1,836,572	\$1,956,466	No	Yes		X	
Elma	546	\$752,574	\$1,061,988	No	No			X
Ely	1,776	\$2,596,037	\$2,467,169	No	Yes		X	
Emerson	438	\$810,954	\$556,170	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Emmetsburg	3,904	\$8,382,352	\$8,715,146	Yes	-	X		
Epworth	1,860	\$2,376,743	\$3,529,950	No	Yes		X	
Essex	798	\$993,771	\$1,265,278	No	No			X
Estherville	6,360	\$19,757,115	\$26,296,601	Yes	-	X		
Evansdale	4,751	\$9,174,917	\$7,289,667	Yes	-	X		
Everly	603	\$3,102,194	\$5,165,348	No	Yes		X	
Exira	840	\$1,076,790	\$1,068,570	No	Yes		X	
Exline	160	\$66,128	\$65,900	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Fairbank	1,113	\$3,187,944	\$2,897,141	No	Yes		X	
Fairfax	2,123	\$4,450,724	\$7,521,693	Yes	-	X		
Fairfield	9,464	\$36,050,983	\$56,665,004	Yes	-	X		
Farley	1,537	\$5,297,722	\$2,680,491	No	Yes		X	
Farmersburg	302	\$564,045	\$484,315	No	No			X
Farmington	664	\$1,003,505	\$1,001,515	No	Yes		X	
Farnhamville	371	\$1,179,469	\$1,159,702	No	Yes		X	
Farragut	485	\$1,255,751	\$1,359,315	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Fayette	1,338	\$1,947,881	\$3,198,425	No	Yes		X	
Fenton	279	\$650,208	\$492,255	No	No			X
Ferguson	126	\$54,485	\$56,115	No	No			X
Fertile	370	\$485,195	\$402,983	No	No			X
Floris	138	\$125,180	\$131,680	No	No			X
Floyd	335	\$402,401	\$711,648	No	No			X
Fonda	631	\$1,464,309	\$1,416,498	No	Yes		X	
Fontanelle	672	\$1,675,710	\$1,582,975	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Forest City	4,151	\$17,199,489	\$17,086,547	Yes	-	X		
Fort Atkinson	349	\$404,624	\$1,273,622	No	No			X
Fort Dodge	25,206	\$96,048,335	\$75,632,664	Yes	-	X		
Fort Madison	11,051	\$22,686,020	\$34,637,500	Yes	-	X		
Fostoria	231	\$209,877	\$215,472	No	No			X
Franklin	143	\$66,930	\$72,100	No	No			X
Fraser	102	\$30,943	\$38,482	No	No			X
Fredericksburg	931	\$3,415,723	\$4,350,103	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Frederika	183	\$150,730	\$201,512	No	No			X
Fredonia	244	\$116,304	\$124,868	No	No			X
Fremont	743	\$316,458	\$384,459	No	No			X
Fruitland	977	\$626,515	\$644,956	No	No			X
Galt	32	\$12,440	\$12,400	No	No			X
Galva	434	\$450,225	\$512,198	No	No			X
Garber	88	\$33,205	\$37,977	No	No			X
Garden Grove	211	\$209,603	\$202,777	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Garnavillo	745	\$1,679,070	\$1,574,220	No	Yes		X	
Garner	3,129	\$7,288,295	\$5,348,543	Yes	-	X		
Garrison	371	\$266,298	\$264,633	No	No			X
Garwin	527	\$388,935	\$403,731	No	No			X
Geneva	165	\$133,418	\$117,530	No	No			X
George	1,080	\$1,321,628	\$1,739,444	No	Yes		X	
Gibson	61	\$17,150	\$22,150	No	No			X
Gilbert	1,082	\$6,017,723	\$3,293,535	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Gilbertville	712	\$1,492,073	\$1,364,890	No	Yes		X	
Gillett Grove	49	\$19,500	\$23,953	No	No			X
Gilman	509	\$535,486	\$611,563	No	No			X
Gilmore City	504	\$3,222,998	\$1,623,131	No	Yes		X	
Gladbrook	945	\$1,212,909	\$1,220,774	No	Yes		X	
Glenwood	5,269	\$4,827,346	\$4,882,822	Yes	-	X		
Glidden	1,146	\$6,366,768	\$7,018,375	No	Yes		X	
Goldfield	635	\$599,959	\$843,951	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Goodell	139	\$359,154	\$197,911	No	No			X
Goose Lake	240	\$282,291	\$242,903	No	No			X
Gowrie	1,037	\$2,458,419	\$2,632,758	No	Yes		X	
Graettinger	844	\$4,398,837	\$4,632,708	No	Yes		X	
Graf	79	\$35,578	\$20,778	No	No			X
Grafton	252	\$730,950	\$881,422	No	No			X
Grand Junction	824	\$514,019	\$571,296	No	No			X
Grand Mound	642	\$749,546	\$654,565	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Grand River	236	\$152,120	\$69,800	No	No			X
Grandview	556	\$350,040	\$356,580	No	No			X
Granger	1,244	\$2,664,516	\$2,833,184	No	Yes		X	
Grant	92	\$43,600	\$42,300	No	No			X
Granville	312	\$492,509	\$1,595,950	No	No			X
Gravity	188	\$68,010	\$67,110	No	No			X
Gray	63	\$20,590	\$20,390	No	No			X
Greeley	256	\$190,030	\$173,297	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Greene	1,130	\$5,544,169	\$3,282,412	No	Yes		X	
Greenfield	1,982	\$17,494,862	\$11,369,667	No	Yes		X	
Greenville	75	\$47,300	\$48,874	No	No			X
Grimes	8,246	\$54,951,620	\$69,777,345	Yes	-	X		
Grinnell	9,218	\$30,675,686	\$20,268,070	Yes	-	X		
Griswold	1,036	\$1,815,351	\$1,248,783	No	Yes		X	
Grundy Center	2,706	\$4,601,332	\$5,855,130	Yes	-	X		
Gruver	94	\$164,385	\$137,740	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Guernsey	63	\$42,515	\$42,517	No	No			X
Guthrie Center	1,569	\$3,112,850	\$5,519,890	No	Yes		X	
Guttenberg	1,919	\$25,823,146	\$26,536,499	No	Yes		X	
Halbur	246	\$898,705	\$531,500	No	No			X
Hamburg	1,187	\$1,194,163	\$14,160,933	No	Yes		X	
Hamilton	130	\$33,319	\$43,379	No	No			X
Hampton	4,461	\$5,642,701	\$6,029,600	Yes	-	X		
Hancock	196	\$290,736	\$298,035	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Hanlontown	226	\$241,667	\$327,902	No	No			X
Hansell	98	\$72,976	\$85,140	No	No			X
Harcourt	303	\$264,161	\$283,112	No	No			X
Hardy	47	\$53,700	\$49,600	No	No			X
Harlan	5,106	\$18,409,522	\$22,440,778	Yes	-	X		
Harper	114	\$112,141	\$94,108	No	No			X
Harpers Ferry	328	\$531,652	\$570,797	No	No			X
Harris	170	\$194,907	\$195,693	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Hartford	771	\$710,757	\$535,072	No	No			X
Hartley	1,672	\$6,569,359	\$8,285,330	No	Yes		X	
Hartwick	86	\$42,730	\$46,867	No	No			X
Harvey	235	\$177,000	\$200,500	No	No			X
Hastings	152	\$520,785	\$496,350	No	No			X
Havelock	138	\$180,510	\$185,510	No	No			X
Haverhill	173	\$183,553	\$195,297	No	No			X
Hawarden	2,546	\$19,045,852	\$21,358,755	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Hawkeye	449	\$1,367,908	\$1,194,537	No	Yes		X	
Hayesville	50	\$29,229	\$44,918	No	No			X
Hazleton	823	\$589,889	\$616,926	No	No			X
Hazleton	823	\$589,889	\$616,926	No	No			X
Hedrick	764	\$784,081	\$867,990	No	No			X
Henderson	185	\$206,404	\$255,929	No	No			X
Hepburn	23	\$13,120	\$13,045	No	No			X
Hiawatha	7,024	\$23,514,052	\$25,506,434	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Hills	703	\$1,207,635	\$2,013,576	No	Yes		X	
Hillsboro	180	\$191,159	\$173,702	No	No			X
Hinton	928	\$3,055,246	\$2,740,655	No	Yes		X	
Holland	282	\$154,295	\$375,440	No	No			X
Holstein	1,396	\$2,326,389	\$2,631,052	No	Yes		X	
Holy Cross	374	\$404,568	\$363,348	No	No			X
Hopkinton	628	\$1,458,064	\$1,433,043	No	Yes		X	
Hornick	225	\$396,710	\$302,250	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Hospers	698	\$1,146,333	\$1,419,394	No	Yes		X	
Houghton	146	\$140,800	\$141,950	No	No			X
Hubbard	845	\$1,663,656	\$1,592,525	No	Yes		X	
Hudson	2,282	\$5,263,326	\$5,870,339	Yes	-	X		
Hull	2,175	\$6,255,457	\$6,675,129	Yes	-	X		
Humboldt	4,690	\$8,888,372	\$12,882,621	Yes	-	X		
Humeston	494	\$551,797	\$603,823	No	No			X
Huxley	3,317	\$9,306,196	\$7,731,879	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Ida Grove	2,142	\$6,513,363	\$7,475,096	Yes	-	X		
Imogene	72	\$137,160	\$122,444	No	No			X
Independence	5,966	\$20,841,388	\$18,262,366	Yes	-	X		
Indianola	14,782	\$52,843,971	\$67,514,825	Yes	-	X		
Inwood	814	\$946,441	\$926,680	No	No			X
Ionia	291	\$254,146	\$258,011	No	No			X
Iowa City	67,862	\$167,714,427	\$175,502,415	Yes	-	X		
Iowa Falls	5,238	\$39,706,211	\$40,688,663	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Ireton	609	\$763,711	\$769,312	No	No			X
Irwin	341	\$332,660	\$422,225	No	No			X
Jackson Junction	58	\$41,850	\$41,330	No	No			X
Jamaica	224	\$928,315	\$705,695	No	No			X
Janesville	930	\$1,810,685	\$2,943,052	No	Yes		X	
Jefferson	4,345	\$7,575,790	\$8,766,760	Yes	-	X		
Jesup	2,520	\$3,103,949	\$4,090,771	Yes	-	X		
Jewell	1,215	\$1,207,624	\$1,277,229	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Johnston	17,278	\$56,974,348	\$55,785,458	Yes	-	X		
Joice	222	\$1,135,436	\$2,232,661	No	Yes		X	
Jolley	41	\$38,234	\$33,050	No	No			X
Kalona	2,363	\$3,183,474	\$3,278,728	Yes	-	X		
Kamrar	199	\$170,190	\$169,990	No	No			X
Kanawha	652	\$995,358	\$975,434	No	No			X
Kellerton	315	\$259,928	\$259,928	No	No			X
Kelley	309	\$323,254	\$340,743	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Kellogg	599	\$439,056	\$454,027	No	No			X
Kensett	266	\$281,715	\$283,494	No	No			X
Keokuk	10,780	\$43,657,580	\$46,050,239	Yes	-	X		
Keomah Village	84	\$55,550	\$114,520	No	No			X
Keosauqua	1,006	\$2,952,838	\$2,852,342	No	Yes		X	
Keota	1,009	\$1,237,915	\$1,029,135	No	Yes		X	
Keswick	246	\$464,900	\$439,900	No	No			X
Keystone	622	\$962,845	\$779,620	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Kimballton	322	\$494,801	\$441,164	No	No			X
Kingsley	1,411	\$1,618,357	\$2,074,762	No	Yes		X	
Kinross	73	\$20,400	\$27,425	No	No			X
Kirkman	64	\$23,229	\$25,515	No	No			X
Kirkville	167	\$76,650	\$68,250	No	No			X
Kiron	279	\$852,890	\$335,579	No	No			X
Klemme	507	\$978,991	\$728,968	No	No			X
Knierim	60	\$125,410	\$79,083	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Knoxville	7,313	\$18,598,249	\$16,493,768	Yes	-	X		
La Motte	260	\$286,380	\$264,100	No	No			X
La Porte City	2,285	\$4,696,731	\$7,050,806	Yes	-	X		
Lacona	361	\$408,206	\$1	No	No			X
Ladora	283	\$317,863	\$844,913	No	No			X
Lake City	1,727	\$2,096,075	\$1,398,750	No	Yes		X	
Lake Mills	2,100	\$6,800,315	\$8,793,700	Yes	-	X		
Lake Park	1,105	\$5,140,491	\$5,956,271	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Lake View	1,142	\$6,802,335	\$5,293,652	No	Yes		X	
Lakeside	596	\$775,000	\$908,700	No	No			X
Lakota	255	\$658,332	\$932,235	No	No			X
Lambs Grove	172	\$135,198	\$115,238	No	No			X
Lamoni	2,324	\$6,907,240	\$6,278,278	Yes	-	X		
Lamont	461	\$533,608	\$560,902	No	No			X
Lanesboro	121	\$189,500	\$135,780	No	No			X
Lansing	999	\$2,922,622	\$2,360,053	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Larchwood	866	\$2,471,985	\$2,628,078	No	Yes		X	
Larrabee	132	\$206,790	\$206,189	No	No			X
Latimer	507	\$475,096	\$443,027	No	No			X
Laurel	239	\$260,405	\$295,370	No	No			X
Laurens	1,258	\$2,633,665	\$2,546,206	No	Yes		X	
Lawler	439	\$859,332	\$968,565	No	No			X
Lawton	908	\$2,102,208	\$1,349,087	No	Yes		X	
Le Claire	3,765	\$13,391,587	\$15,659,730	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Le Grand	938	\$6,201,806	\$4,175,118	No	Yes		X	
Le Mars	9,826	\$69,141,335	\$71,675,056	Yes	-	X		
Le Roy	15	\$12,650	\$12,650	No	No			X
Ledyard	130	\$249,848	\$226,485	No	No			X
Lehigh	416	\$585,214	\$1,296,099	No	No			X
Leighton	162	\$86,832	\$128,982	No	No			X
Leland	289	\$156,909	\$160,809	No	No			X
Lenox	1,407	\$5,195,768	\$5,334,223	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Leon	1,977	\$2,440,730	\$2,351,536	No	Yes		X	
Lester	294	\$478,662	\$518,192	No	No			X
Letts	384	\$210,553	\$219,823	No	No			X
Lewis	433	\$744,289	\$505,421	No	No			X
Libertyville	315	\$328,695	\$330,607	No	No			X
Lidderdale	180	\$190,550	\$198,500	No	No			X
Lime Springs	505	\$682,314	\$604,937	No	No			X
Lincoln	162	\$77,760	\$78,130	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Linden	199	\$118,200	\$132,750	No	No			X
Lineville	217	\$361,400	\$334,200	No	No			X
Linn Grove	154	\$169,993	\$193,662	No	No			X
Lisbon	2,152	\$2,777,077	\$3,022,275	Yes	-	X		
Liscomb	301	\$282,691	\$255,534	No	No			X
Little Rock	459	\$450,179	\$439,990	No	No			X
Little Sioux	170	\$234,054	\$199,773	No	No			X
Livermore	384	\$819,837	\$1,239,788	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Lockridge	268	\$596,151	\$445,551	No	No			X
Logan	1,534	\$1,776,051	\$1,979,191	No	Yes		X	
Lohrville	368	\$733,541	\$746,333	No	No			X
Lone Rock	146	\$192,471	\$255,515	No	No			X
Lone Tree	1,300	\$5,068,496	\$5,696,696	No	Yes		X	
Long Grove	808	\$1,157,050	\$1,167,531	No	Yes		X	
Lorimor	360	\$407,665	\$365,461	No	No			X
Lost Nation	446	\$322,203	\$320,027	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Lovilia	538	\$477,856	\$512,391	No	No			X
Low Moor	288	\$242,163	\$248,207	No	No			X
Lowden	789	\$2,415,575	\$3,131,937	No	Yes		X	
Lu Verne	261	\$301,025	\$306,150	No	No			X
Luana	269	\$288,780	\$322,655	No	No			X
Lucas	216	\$124,773	\$115,427	No	No			X
Luther	122	\$250,778	\$243,550	No	No			X
Luxemburg	240	\$495,750	\$562,410	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Luzerne	96	\$37,800	\$38,200	No	No			X
Lynnville	379	\$728,419	\$1,273,020	No	No			X
Lytton	315	\$599,241	\$1,320,400	No	No			X
Macedonia	246	\$271,664	\$271,791	No	No			X
Macksburg	113	\$69,859	\$67,806	No	No			X
Madrid	2,543	\$6,265,842	\$9,607,151	Yes	-	X		
Magnolia	183	\$324,362	\$258,312	No	No			X
Malcom	287	\$468,760	\$477,608	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Mallard	274	\$597,590	\$473,120	No	No			X
Maloy	29	\$11,330	\$10,910	No	No			X
Malvern	1,142	\$4,032,014	\$4,001,059	No	Yes		X	
Manchester	5,179	\$11,082,848	\$11,112,171	Yes	-	X		
Manilla	776	\$3,601,795	\$3,314,795	No	Yes		X	
Manly	1,323	\$1,456,763	\$1,520,596	No	Yes		X	
Manning	1,500	\$16,726,950	\$15,941,951	No	Yes		X	
Manson	1,690	\$2,056,147	\$2,204,475	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Mapleton	1,224	\$3,985,086	\$4,559,016	No	Yes		X	
Maquoketa	6,141	\$13,141,881	\$10,156,719	Yes	-	X		
Marathon	237	\$997,146	\$924,674	No	No			X
Marble Rock	307	\$866,369	\$794,740	No	No			X
Marcus	1,117	\$1,390,496	\$1,392,763	No	Yes		X	
Marengo	2,528	\$5,271,851	\$4,518,943	Yes	-	X		
Marion	34,768	\$110,312,091	\$93,875,883	Yes	-	X		
Marne	120	\$100,000	\$83,875	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Marquette	375	\$1,088,797	\$1,218,539	No	Yes		X	
Marshalltown	27,552	\$55,644,011	\$65,234,102	Yes	-	X		
Martelle	255	\$542,520	\$511,159	No	No			X
Martensdale	465	\$991,255	\$1,802,916	No	No			X
Martinsburg	112	\$73,314	\$62,184	No	No			X
Marysville	66	\$26,830	\$22,325	No	No			X
Mason City	28,079	\$85,002,287	\$79,146,370	Yes	-	X		
Masonville	127	\$103,828	\$137,687	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Massena	355	\$1,483,662	\$982,973	No	No			X
Matlock	87	\$69,743	\$59,075	No	No			X
Maurice	275	\$261,817	\$330,711	No	No			X
Maxwell	920	\$858,231	\$4,113,031	No	No			X
Maynard	518	\$567,653	\$846,716	No	No			X
Maysville	176	\$123,500	\$132,286	No	No			X
McCallsburg	333	\$280,334	\$343,737	No	No			X
McCausland	291	\$494,559	\$408,498	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
McClelland	151	\$94,951	\$187,600	No	No			X
McGregor	871	\$2,514,715	\$2,886,763	No	Yes		X	
McIntire	122	\$93,074	\$96,450	No	No			X
Mechanicsville	1,146	\$1,117,481	\$1,404,284	No	Yes		X	
Mediapolis	1,560	\$3,457,705	\$2,975,841	No	Yes		X	
Melbourne	830	\$873,578	\$901,254	No	No			X
Melcher-Dallas	1,288	\$1,298,014	\$1,346,473	No	Yes		X	
Melrose	112	\$82,348	\$62,550	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Melvin	214	\$274,465	\$338,716	No	No			X
Menlo	353	\$270,247	\$289,990	No	No			X
Meriden	159	\$162,950	\$171,700	No	No			X
Merrill	755	\$875,055	\$904,543	No	No			X
Meservey	256	\$234,300	\$244,752	No	No			X
Middletown	318	\$135,762	\$112,800	No	No			X
Miles	445	\$748,890	\$776,965	No	No			X
Milford	2,898	\$5,810,292	\$7,745,791	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Millersburg	159	\$191,078	\$192,047	No	No			X
Millerton	45	\$14,900	\$14,100	No	No			X
Milo	775	\$811,591	\$913,794	No	No			X
Milton	443	\$313,712	\$306,053	No	No			X
Minburn	365	\$553,232	\$538,494	No	No			X
Minden	599	\$710,209	\$782,754	No	No			X
Mingo	302	\$357,431	\$363,929	No	No			X
Missouri Valley	2,838	\$4,615,722	\$3,914,911	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Mitchell	138	\$86,134	\$86,134	No	No			X
Mitchellville	2,254	\$7,024,834	\$4,604,236	Yes	-	X		
Modale	283	\$255,473	\$272,430	No	No			X
Mondamin	402	\$493,966	\$475,540	No	No			X
Monmouth	153	\$86,554	\$115,035	No	No			X
Monona	1,549	\$2,372,664	\$2,814,010	No	Yes		X	
Monroe	1,830	\$5,902,608	\$2,359,997	No	Yes		X	
Montezuma	1,462	\$11,356,545	\$10,724,272	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Monticello	3,796	\$7,498,421	\$7,229,209	Yes	-	X		
Montour	249	\$311,751	\$313,720	No	No			X
Montrose	898	\$969,227	\$971,664	No	No			X
Moorhead	226	\$168,166	\$194,591	No	No			X
Moorland	169	\$137,391	\$124,613	No	No			X
Moravia	665	\$670,336	\$656,812	No	No			X
Morley	115	\$87,844	\$95,845	No	No			X
Morning Sun	836	\$945,657	\$985,182	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Morrison	94	\$44,815	\$53,675	No	No			X
Moulton	605	\$1,003,227	\$1,017,034	No	Yes		X	
Mount Auburn	150	\$91,479	\$118,773	No	No			X
Mount Ayr	1,691	\$7,729,725	\$7,079,063	No	Yes		X	
Mount Pleasant	8,668	\$26,029,138	\$23,827,413	Yes	-	X		
Mount Vernon	4,506	\$13,068,723	\$7,775,797	Yes	-	X		
Moville	1,618	\$2,008,283	\$3,583,763	No	Yes		X	
Murray	756	\$2,002,123	\$1,117,500	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Muscatine	22,886	\$62,728,496	\$67,112,733	Yes	-	X		
Mystic	425	\$545,092	\$539,492	No	No			X
Nashua	1,663	\$2,252,867	\$2,446,380	No	Yes		X	
Nemaha	85	\$69,458	\$45,893	No	No			X
Neola	842	\$3,023,840	\$2,111,331	No	Yes		X	
Nevada	6,798	\$20,263,422	\$25,330,573	Yes	-	X		
New Albin	522	\$608,120	\$654,260	No	No			X
New Hampton	3,571	\$10,248,806	\$10,611,063	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
New Hartford	516	\$713,820	\$655,470	No	No			X
New Liberty	137	\$104,785	\$98,679	No	No			X
New London	1,897	\$5,063,638	\$4,621,667	No	Yes		X	
New Market	415	\$444,048	\$491,716	No	No			X
New Providence	228	\$164,300	\$153,077	No	No			X
New Sharon	1,293	\$1,403,224	\$995,232	No	No			X
New Vienna	407	\$1,280,318	\$747,263	No	No			X
New Virginia	489	\$356,619	\$372,113	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Newell	876	\$1,703,268	\$1,767,690	No	Yes		X	
Newhall	875	\$988,141	\$1,012,645	No	No			X
Newton	15,254	\$34,313,976	\$32,001,530	Yes	-	X		
Nichols	374	\$245,750	\$244,450	No	No			X
Nodaway	114	\$38,535	\$48,900	No	No			X
Nora Springs	1,431	\$7,631,052	\$6,124,114	No	Yes		X	
North Buena Vista	121	\$63,800	\$76,565	No	No			X
North English	1,041	\$983,623	\$995,357	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
North Liberty	13,374	\$37,629,109	\$43,173,622	Yes	-	X		
North Washington	117	\$112,983	\$36,275	No	No			X
Northboro	58	\$16,180	\$19,467	No	No			X
Northwood	1,989	\$3,296,095	\$3,330,032	No	Yes		X	
Norwalk	8,945	\$32,005,900	\$32,285,900	Yes	-	X		
Norway	545	\$686,522	\$788,590	No	No			X
Numa	92	\$29,916	\$27,836	No	No			X
Oakland	1,527	\$2,407,605	\$2,922,944	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Oakland Acres	156	\$84,150	\$87,200	No	No			X
Oakville	173	\$232,328	\$289,400	No	No			X
Ocheyedan	490	\$720,485	\$754,154	No	No			X
Odebolt	1,013	\$1,169,074	\$1,239,083	No	Yes		X	
Oelwein	6,415	\$15,198,782	\$13,315,545	Yes	-	X		
Ogden	2,044	\$8,623,531	\$6,063,792	Yes	-	X		
Okoboji	807	\$3,131,208	\$3,186,339	No	Yes		X	
Olds	229	\$212,128	\$232,650	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Olin	698	\$772,032	\$719,347	No	No			X
Ollie	215	\$116,135	\$101,660	No	No			X
Onawa	2,998	\$12,950,270	\$11,015,260	Yes	-	X		
Onslow	197	\$118,017	\$195,000	No	No			X
Orange City	6,004	\$72,089,071	\$77,942,651	Yes	-	X		
Orchard	71	\$18,023	\$16,657	No	No			X
Orient	408	\$594,302	\$600,985	No	No			X
Orleans	608	\$674,339	\$970,225	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Osage	3,619	\$6,460,996	\$9,236,296	Yes	-	X		
Osceola	4,929	\$26,490,798	\$56,873,821	Yes	-	X		
Oskaloosa	11,463	\$26,480,383	\$44,349,656	Yes	-	X		
Ossian	845	\$1,009,725	\$1,018,237	No	Yes		X	
Osterdock	59	\$10,150	\$37,360	No	No			X
Otho	542	\$448,333	\$443,216	No	No			X
Oto	108	\$83,700	\$120,650	No	No			X
Ottosen	55	\$53,954	\$83,071	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Ottumwa	25,023	\$57,121,545	\$50,782,237	Yes	-	X		
Owasa	43	\$25,062	\$25,922	No	No			X
Oxford	807	\$796,394	\$954,241	No	No			X
Oxford Junction	496	\$563,418	\$578,054	No	No			X
Oyens	103	\$143,953	\$152,083	No	No			X
Pacific Junction	471	\$373,403	\$276,041	No	No			X
Packwood	204	\$112,204	\$155,504	No	No			X
Palmer	165	\$225,751	\$229,717	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Palo	1,026	\$1,952,379	\$2,360,269	No	Yes		X	
Panama	221	\$264,732	\$389,032	No	No			X
Panora	1,124	\$4,314,640	\$4,353,021	No	Yes		X	
Panorama Park	129	\$49,410	\$247,550	No	No			X
Parkersburg	1,870	\$4,353,091	\$3,245,857	No	Yes		X	
Parnell	193	\$145,326	\$117,149	No	No			X
Paton	236	\$719,095	\$416,146	No	No			X
Patterson	130	\$82,584	\$92,751	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Paullina	1,056	\$3,402,813	\$2,767,788	No	Yes		X	
Pella	10,352	\$43,113,790	\$45,968,224	Yes	-	X		
Peosta	1,377	\$3,879,546	\$6,312,113	No	Yes		X	
Perry	7,702	\$11,205,130	\$10,674,601	Yes	-	X		
Persia	319	\$239,654	\$284,065	No	No			X
Peterson	334	\$375,628	\$419,857	No	No			X
Pierson	366	\$510,485	\$931,131	No	No			X
Pilot Mound	173	\$234,500	\$288,000	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Pioneer	23	\$60,100	\$0	No	No			X
Pisgah	251	\$1,094,603	\$317,720	No	No			X
Plainfield	436	\$522,173	\$782,905	No	No			X
Plano	70	\$20,184	\$16,698	No	No			X
Pleasant Hill	8,785	\$52,563,406	\$56,160,218	Yes	-	X		
Pleasant Plain	93	\$37,300	\$47,400	No	No			X
Pleasanton	49	\$0	\$19,100	No	No			X
Pleasantville	1,694	\$7,357,190	\$3,893,595	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Plover	77	\$90,050	\$124,600	No	No			X
Plymouth	382	\$385,600	\$412,315	No	No			X
Pocahontas	1,789	\$5,041,735	\$5,084,635	No	Yes		X	
Polk City	3,418	\$7,839,485	\$8,484,159	Yes	-	X		
Pomeroy	662	\$756,153	\$793,132	No	No			X
Popejoy	79	\$28,727	\$26,348	No	No			X
Portsmouth	195	\$1,506,200	\$213,030	No	No			X
Postville	2,227	\$4,110,028	\$3,772,528	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Prairie City	1,680	\$1,977,558	\$2,226,623	No	Yes		X	
Prairieburg	178	\$112,095	\$135,721	No	No			X
Prescott	257	\$171,135	\$519,686	No	No			X
Preston	1,012	\$3,911,608	\$4,101,216	No	Yes		X	
Primghar	909	\$2,309,952	\$3,478,336	No	Yes		X	
Princeton	886	\$1,249,402	\$1,241,847	No	Yes		X	
Promise City	111	\$38,207	\$36,095	No	No			X
Protivin	283	\$415,535	\$511,414	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Pulaski	260	\$140,724	\$0	No	No			X
Quasqueton	554	\$413,803	\$421,692	No	No			X
Quimby	319	\$258,625	\$265,170	No	No			X
Radcliffe	545	\$657,980	\$714,362	No	No			X
Rake	225	\$273,700	\$279,000	No	No			X
Ralston	79	\$269,356	\$232,855	No	No			X
Randalia	68	\$47,740	\$36,692	No	No			X
Randall	173	\$216,849	\$187,646	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Randolph	168	\$205,279	\$341,289	No	No			X
Rathbun	89	\$32,500	\$39,700	No	No			X
Raymond	788	\$687,620	\$2,964,032	No	No			X
Readlyn	808	\$1,837,005	\$2,005,930	No	Yes		X	
Reasnor	152	\$128,725	\$103,663	No	No			X
Red Oak	5,742	\$11,066,745	\$9,432,852	Yes	-	X		
Redding	82	\$22,520	\$21,060	No	No			X
Redfield	835	\$1,302,127	\$1,277,814	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Reinbeck	1,664	\$3,644,737	\$3,555,518	No	Yes		X	
Rembrandt	203	\$222,960	\$628,095	No	No			X
Remsen	1,663	\$5,053,786	\$4,776,991	No	Yes		X	
Renwick	242	\$1,038,845	\$1,056,296	No	Yes		X	
Rhodes	305	\$408,333	\$302,394	No	No			X
Riceville	785	\$969,987	\$1,043,079	No	No			X
Richland	584	\$516,352	\$617,900	No	No			X
Rickardsville	182	\$103,505	\$1,217,645	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Ricketts	145	\$134,800	\$134,450	No	No			X
Ridgeway	315	\$264,900	\$294,200	No	No			X
Rinard	52	\$42,000	\$41,800	No	No			X
Ringsted	422	\$488,790	\$499,205	No	No			X
Rippey	292	\$228,700	\$259,920	No	No			X
Riverdale	405	\$1,023,963	\$1,669,590	No	Yes		X	
Riverside	993	\$4,980,110	\$3,673,864	No	Yes		X	
Riverton	304	\$245,891	\$268,417	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Robins	3,142	\$4,840,719	\$7,909,150	Yes	-	X		
Rock Falls	155	\$91,580	\$77,100	No	No			X
Rock Rapids	2,549	\$12,546,453	\$13,236,723	Yes	-	X		
Rock Valley	3,354	\$10,265,876	\$13,927,730	Yes	-	X		
Rockford	860	\$2,124,483	\$2,293,735	No	Yes		X	
Rockwell	1,039	\$1,092,318	\$1,050,756	No	Yes		X	
Rockwell City	1,709	\$2,173,548	\$8,220,827	No	Yes		X	
Rodman	45	\$11,558	\$7,119	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Rodney	60	\$40,290	\$71,662	No	No			X
Roland	1,284	\$9,138,659	\$5,837,025	No	Yes		X	
Rolfe	584	\$1,153,654	\$977,777	No	No			X
Rome	117	\$111,275	\$90,775	No	No			X
Rose Hill	168	\$51,167	\$44,027	No	No			X
Rossie	70	\$42,302	\$56,050	No	No			X
Rowan	158	\$191,314	\$206,205	No	No			X
Rowley	264	\$146,631	\$161,748	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Royal	446	\$425,771	\$441,271	No	No			X
Rudd	369	\$368,241	\$484,811	No	No			X
Runnells	507	\$289,866	\$383,095	No	No			X
Russell	554	\$467,683	\$606,241	No	No			X
Ruthven	737	\$714,237	\$726,527	No	No			X
Rutland	126	\$100,079	\$103,347	No	No			X
Ryan	361	\$491,844	\$442,298	No	No			X
Sabula	576	\$1,633,363	\$1,672,500	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Sac City	2,220	\$4,431,381	\$4,313,850	Yes	-	X		
Sageville	122	\$167,355	\$49,926	No	No			X
Salem	383	\$324,201	\$344,006	No	No			X
Salix	363	\$366,757	\$468,796	No	No			X
Sanborn	1,404	\$13,163,886	\$15,307,413	No	Yes		X	
Sandyville	51	\$12,393	\$15,630	No	No			X
Scarville	72	\$113,327	\$108,595	No	No			X
Schaller	772	\$944,191	\$782,928	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Schleswig	882	\$861,936	\$850,867	No	No			X
Scranton	557	\$3,203,783	\$2,072,930	No	Yes		X	
Searsboro	148	\$145,000	\$144,000	No	No			X
Sergeant Bluff	4,227	\$17,354,364	\$15,679,478	Yes	-	X		
Seymour	701	\$786,338	\$769,888	No	No			X
Shambaugh	191	\$137,080	\$133,240	No	No			X
Shannon City	71	\$18,583	\$18,583	No	No			X
Sharpsburg	89	\$38,600	\$40,800	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Sheffield	1,172	\$1,179,301	\$1,548,342	No	Yes		X	
Shelby	641	\$6,298,210	\$5,161,171	No	Yes		X	
Sheldahl	319	\$594,160	\$590,671	No	No			X
Sheldon	5,188	\$20,958,801	\$12,220,861	Yes	-	X		
Shell Rock	1,296	\$4,329,781	\$3,317,935	No	Yes		X	
Shellsburg	983	\$1,182,472	\$1,283,318	No	Yes		X	
Shenandoah	5,150	\$13,901,117	\$14,084,862	Yes	-	X		
Sherrill	177	\$139,136	\$139,161	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Shueyville	577	\$3,172,913	\$3,411,267	No	Yes		X	
Sibley	2,798	\$7,856,186	\$11,300,586	Yes	-	X		
Sidney	1,138	\$3,643,067	\$4,616,186	No	Yes		X	
Sigourney	2,059	\$9,655,272	\$10,543,212	Yes	-	X		
Silver City	245	\$476,815	\$517,215	No	No			X
Sioux Center	7,048	\$32,412,174	\$35,815,263	Yes	-	X		
Sioux City	82,684	\$261,602,824	\$286,714,310	Yes	-	X		
Sioux Rapids	775	\$1,070,556	\$1,053,432	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Slater	1,489	\$9,091,823	\$6,811,802	No	Yes		X	
Sloan	973	\$1,154,741	\$1,506,254	No	Yes		X	
Smithland	224	\$180,456	\$339,342	No	No			X
Soldier	174	\$151,400	\$174,020	No	No			X
Solon	2,037	\$3,921,975	\$4,455,766	Yes	-	X		
Somers	113	\$115,800	\$118,117	No	No			X
South English	212	\$297,060	\$241,761	No	No			X
Spencer	11,233	\$21,121,172	\$25,283,247	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Spillville	367	\$769,184	\$778,046	No	No			X
Spirit Lake	4,840	\$10,853,744	\$12,477,672	Yes	-	X		
Spragueville	81	\$72,606	\$66,450	No	No			X
Spring Hill	63	\$0	\$20,460	No	No			X
Springbrook	144	\$118,336	\$110,736	No	No			X
Springville	1,074	\$1,388,905	\$1,687,869	No	Yes		X	
St. Ansgar	1,107	\$3,706,874	\$3,003,081	No	Yes		X	
St. Anthony	102	\$35,918	\$52,328	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
St. Charles	653	\$955,996	\$716,929	No	No			X
St. Donatus	135	\$123,463	\$143,540	No	No			X
St. Lucas	143	\$214,691	\$437,400	No	No			X
St. Marys	127	\$76,155	\$118,871	No	No			X
St. Olaf	108	\$496,341	\$501,661	No	No			X
St. Paul	129	\$43,363	\$41,184	No	No			X
Stacyville	494	\$1,953,709	\$1,474,250	No	Yes		X	
Stanhope	422	\$949,582	\$941,500	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Stanley	125	\$96,800	\$85,675	No	No			X
Stanton	689	\$1,528,178	\$1,660,245	No	Yes		X	
Stanwood	684	\$945,441	\$1,119,524	No	No			X
State Center	1,468	\$4,098,302	\$4,100,800	No	Yes		X	
Steamboat Rock	310	\$313,541	\$348,721	No	No			X
Stockport	296	\$208,250	\$190,323	No	No			X
Stockton	197	\$166,300	\$187,087	No	No			X
Storm Lake	10,600	\$25,992,449	\$29,888,923	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Story City	3,431	\$5,958,259	\$6,878,153	Yes	-	X		
Stout	224	\$190,803	\$122,937	No	No			X
Stratford	743	\$1,557,220	\$1,691,788	No	Yes		X	
Strawberry Point	1,279	\$2,732,642	\$2,745,677	No	Yes		X	
Struble	78	\$23,684	\$23,644	No	No			X
Stuart	1,648	\$10,264,687	\$9,914,807	No	Yes		X	
Sully	821	\$1,087,350	\$1,407,237	No	Yes		X	
Sumner	2,028	\$2,730,910	\$5,940,026	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Superior	130	\$294,435	\$301,660	No	No			X
Sutherland	649	\$884,605	\$1,014,380	No	No			X
Swaledale	165	\$241,677	\$251,666	No	No			X
Swan	72	\$58,500	\$59,865	No	No			X
Swea City	536	\$915,757	\$1,339,074	No	No			X
Swisher	879	\$5,646,195	\$3,389,430	No	Yes		X	
Tabor	1,040	\$1,036,374	\$1,131,812	No	Yes		X	
Tama	2,877	\$4,040,466	\$4,609,660	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Templeton	362	\$1,490,337	\$1,072,948	No	Yes		X	
Tennant	68	\$25,800	\$25,300	No	No			X
Terril	367	\$480,521	\$458,290	No	No			X
Thayer	59	\$16,659	\$16,961	No	No			X
Thompson	502	\$695,458	\$637,210	No	No			X
Thor	186	\$265,190	\$180,888	No	No			X
Thornburg	67	\$24,640	\$29,549	No	No			X
Thornton	422	\$440,309	\$288,190	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Thurman	229	\$174,466	\$129,758	No	No			X
Tiffin	1,947	\$15,762,548	\$12,675,751	No	Yes		X	
Tingley	184	\$80,280	\$80,280	No	No			X
Tipton	3,221	\$14,105,121	\$20,399,145	Yes	-	X		
Titonka	476	\$1,010,746	\$1,111,339	No	Yes		X	
Toledo	2,341	\$4,204,502	\$4,048,662	Yes	-	X		
Toronto	124	\$85,963	\$86,292	No	No			X
Traer	1,703	\$5,125,217	\$6,624,208	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Treynor	919	\$2,002,487	\$1,927,921	No	Yes		X	
Tripoli	1,313	\$3,659,803	\$1,612,514	No	Yes		X	
Truesdale	81	\$63,270	\$59,825	No	No			X
Truro	485	\$468,238	\$460,679	No	No			X
Turin	68	\$26,850	\$27,050	No	No			X
Udell	47	\$36,060	\$36,060	No	No			X
Underwood	917	\$1,565,327	\$3,182,659	No	Yes		X	
Union	397	\$460,100	\$370,915	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Unionville	102	\$32,908	\$30,478	No	No			X
University Heights	1,051	\$2,449,078	\$2,964,704	No	Yes		X	
University Park	487	\$179,020	\$205,448	No	No			X
Urbana	1,458	\$2,791,933	\$3,806,042	No	Yes		X	
Urbandale	39,463	\$126,505,163	\$112,623,220	Yes	-	X		
Ute	374	\$555,054	\$576,181	No	No			X
Vail	436	\$413,600	\$346,510	No	No			X
Valeria	57	\$16,095	\$16,295	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Van Horne	682	\$960,266	\$1,732,582	No	No			X
Van Meter	1,016	\$1,796,753	\$2,164,244	No	Yes		X	
Van Wert	230	\$84,973	\$87,079	No	No			X
Varina	71	\$49,957	\$49,557	No	No			X
Vedic City	1,294	\$616,321	\$550,051	No	No			X
Ventura	717	\$1,359,088	\$1,452,293	No	Yes		X	
Victor	893	\$936,000	\$1,048,000	No	No			X
Villisca	1,252	\$1,299,245	\$1,277,793	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Vincent	174	\$215,694	\$214,807	No	No			X
Vining	50	\$27,370	\$20,633	No	No			X
Vinton	5,257	\$13,676,315	\$17,790,456	Yes	-	X		
Volga	208	\$214,739	\$221,035	No	No			X
Wadena	262	\$208,627	\$217,245	No	No			X
Wahpeton	341	\$2,048,669	\$2,410,933	No	Yes		X	
Walcott	1,629	\$2,515,011	\$2,878,879	No	Yes		X	
Walford	1,463	\$1,288,773	\$1,362,094	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Walker	791	\$1,144,522	\$996,383	No	No			X
Wall Lake	819	\$2,722,828	\$2,732,250	No	Yes		X	
Wallingford	197	\$210,300	\$183,210	No	No			X
Walnut	785	\$1,665,047	\$1,619,167	No	Yes		X	
Wapello	2,067	\$2,410,962	\$2,402,649	Yes	-	X		
Washington	7,266	\$19,766,465	\$20,669,689	Yes	-	X		
Washta	248	\$238,544	\$240,903	No	No			X
Waterloo	68,406	\$169,817,300	\$200,206,148	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Waterville	144	\$139,186	\$204,004	No	No			X
Waucoma	257	\$295,470	\$298,370	No	No			X
Waukee	13,790	\$73,567,731	\$83,153,911	Yes	-	X		
Waukon	3,897	\$15,990,808	\$10,503,306	Yes	-	X		
Waverly	9,874	\$25,724,457	\$30,682,164	Yes	-	X		
Wayland	966	\$1,539,535	\$2,625,915	No	Yes		X	
Webb	141	\$227,200	\$204,400	No	No			X
Webster	88	\$92,041	\$98,899	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Webster City	8,070	\$25,179,040	\$32,422,144	Yes	-	X		
Weldon	125	\$45,212	\$37,540	No	No			X
Wellman	1,408	\$2,743,386	\$2,464,781	No	Yes		X	
Wellsburg	707	\$912,232	\$939,204	No	No			X
Welton	165	\$1	\$186,340	No	No			X
Wesley	390	\$599,346	\$693,255	No	No			X
West Bend	785	\$5,165,425	\$4,892,655	No	Yes		X	
West Branch	2,322	\$6,004,002	\$5,314,555	Yes	-	X		

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
West Burlington	2,968	\$7,217,465	\$12,322,668	Yes	-	X		
West Chester	146	\$147,231	\$134,450	No	No			X
West Des Moines	56,609	\$221,077,210	\$197,650,687	Yes	-	X		
West Liberty	3,736	\$11,218,384	\$12,622,964	Yes	-	X		
West Okoboji	289	\$1,090,344	\$1,069,475	No	Yes		X	
West Point	966	\$4,407,613	\$2,686,274	No	Yes		X	
West Union	2,486	\$4,084,389	\$11,662,696	Yes	-	X		
Westfield	132	\$210,900	\$217,925	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Westgate	211	\$152,189	\$142,359	No	No			X
Westphalia	127	\$46,500	\$49,829	No	No			X
Westside	299	\$436,806	\$446,994	No	No			X
Westwood	112	\$119,596	\$143,088	No	No			X
What Cheer	646	\$489,353	\$478,318	No	No			X
Wheatland	764	\$784,236	\$716,128	No	No			X
Whiting	762	\$976,700	\$881,000	No	No			X
Whittemore	504	\$2,579,280	\$2,556,713	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Whitten	149	\$83,462	\$90,469	No	No			X
Wiley	88	\$28,937	\$51,090	No	No			X
Williams	344	\$597,916	\$608,767	No	No			X
Williamsburg	3,068	\$8,786,118	\$12,927,453	Yes	-	X		
Williamson	152	\$58,900	\$61,336	No	No			X
Wilton	2,802	\$5,802,673	\$5,739,894	Yes	-	X		
Windsor Heights	4,860	\$7,392,578	\$23,313,653	Yes	-	X		
Winfield	1,134	\$1,525,545	\$1,483,386	No	Yes		X	

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Winterset	5,190	\$10,853,727	\$10,393,011	Yes	-	X		
Winthrop	850	\$4,193,620	\$1,762,066	No	Yes		X	
Wiota	116	\$105,473	\$111,066	No	No			X
Woden	229	\$263,659	\$271,492	No	No			X
Woodbine	1,459	\$2,546,705	\$2,185,330	No	Yes		X	
Woodburn	202	\$130,865	\$124,276	No	No			X
Woodward	1,024	\$7,815,086	\$2,278,905	No	Yes		X	
Woolstock	168	\$498,054	\$459,011	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			Annual Audit	Annual Exam	Periodic Exam
Worthington	401	\$475,815	\$490,512	No	No			X
Wyoming	515	\$1,037,837	\$1,025,547	No	Yes		X	
Yale	246	\$204,025	\$244,825	No	No			X
Yetter	34	\$60,712	\$66,842	No	No			X
Yorktown	85	\$30,800	\$32,270	No	No			X
Zearing	554	\$795,933	\$1,410,878	No	No			X
Zwingle	91	\$54,776	\$82,265	No	No			X

Audit/Exam Requirement for FY20-21

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2020	FY 2021			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, 2021 (for FY20 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 2021 is based on the fiscal year 2021 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 2021 is based on the the average of actual expenditures for fiscal years 2019 and 2020.

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.