

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ackley	1,589	\$2,448,052	\$2,425,945	No	Yes		X		\$175	
Ackworth	83	\$31,894	\$50,869	No	No			X		\$475
Adair	781	\$1,290,083	\$2,720,226	No	Yes		X		\$175	
Adel	3,682	\$5,458,135	\$5,461,347	Yes	-	X				
Afton	845	\$1,706,071	\$1,581,969	No	Yes		X		\$175	
Agency	638	\$398,405	\$424,840	No	No			X		\$900
Ainsworth	567	\$1,413,996	\$1,101,020	No	Yes		X		\$175	
Akron	1,486	\$5,905,106	\$5,295,929	No	Yes		X		\$425	
Albert City	699	\$746,350	\$967,170	No	No			X		\$1,200
Albia	3,766	\$5,987,760	\$4,931,483	Yes	-	X				
Albion	505	\$752,461	\$512,990	No	No			X		\$900
Alburnett	673	\$605,615	\$961,480	No	No			X		\$1,200
Alden	787	\$862,256	\$1,075,835	No	No			X		\$1,200
Alexander	175	\$83,750	\$89,850	No	No			X		\$475
Algona	5,560	\$10,147,293	\$8,782,792	Yes	-	X				
Alleman	432	\$324,268	\$343,913	No	No			X		\$900
Allerton	501	\$478,699	\$493,247	No	No			X		\$900
Allison	1,029	\$1,015,350	\$1,724,039	No	Yes		X		\$175	
Alta	1,883	\$1,466,396	\$1,456,890	No	Yes		X		\$175	

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Alta Vista	266	\$403,401	\$433,542	No	No			X		\$900
Alton	1,216	\$3,309,528	\$3,503,129	No	Yes		X		\$250	
Altoona	14,541	\$36,970,034	\$30,601,904	Yes	-	X				
Alvord	196	\$156,750	\$12,500	No	No			X		\$100
Ames	58,965	\$349,335,066	\$381,879,553	Yes	-	X				
Anamosa	5,533	\$7,453,378	\$6,272,506	Yes	-	X				
Andover	103	\$88,181	\$155,758	No	No			X		\$475
Andrew	434	\$394,596	\$364,153	No	No			X		\$900
Anita	972	\$2,200,365	\$1,893,596	No	Yes		X		\$175	
Ankeny	45,582	\$101,079,881	\$85,166,247	Yes	-	X				
Anthon	565	\$1,184,840	\$1,226,340	No	Yes		X		\$175	
Aplington	1,128	\$1,703,853	\$2,055,593	No	Yes		X		\$175	
Arcadia	484	\$436,395	\$459,025	No	No			X		\$900
Archer	131	\$60,600	\$74,200	No	No			X		\$475
Aredale	74	\$49,959	\$46,365	No	No			X		\$100
Arion	108	\$67,397	\$32,907	No	No			X		\$100
Arispe	100	\$29,875	\$28,100	No	No			X		\$100
Arlington	429	\$2,119,789	\$1,465,974	No	Yes		X		\$175	
Armstrong	926	\$945,704	\$880,810	No	No			X		\$1,200

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Arnolds Park	1,126	\$4,434,192	\$4,548,565	No	Yes		X		\$250	
Arthur	206	\$224,993	\$230,223	No	No			X		\$475
Asbury	4,170	\$8,142,093	\$16,671,774	Yes	-	X				
Ashton	458	\$941,084	\$622,224	No	No			X		\$1,200
Aspinwall	40	\$30,850	\$43,200	No	No			X		\$100
Atalissa	311	\$214,474	\$260,271	No	No			X		\$475
Atkins	1,670	\$1,531,453	\$1,959,231	No	Yes		X		\$175	
Atlantic	7,112	\$11,875,987	\$9,690,366	Yes	-	X				
Auburn	322	\$652,058	\$613,291	No	No			X		\$1,200
Audubon	2,176	\$2,470,362	\$2,358,972	Yes	-	X				
Aurelia	1,036	\$1,030,520	\$1,002,432	No	Yes		X		\$175	
Aurora	185	\$159,434	\$136,947	No	No			X		\$475
Avoca	1,506	\$4,450,925	\$3,782,250	No	Yes		X		\$250	
Ayrshire	143	\$23,225	\$121,655	No	No			X		\$475
Badger	561	\$484,866	\$489,286	No	No			X		\$900
Bagley	303	\$182,573	\$197,953	No	No			X		\$475
Baldwin	109	\$91,906	\$98,133	No	No			X		\$475
Balltown	68	\$23,300	\$46,000	No	No			X		\$100
Bancroft	732	\$1,226,706	\$1,250,317	No	Yes		X		\$175	

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Bankston	25	\$11,350	\$9,250	No	No			X		\$100
Barnes City	176	\$218,169	\$217,715	No	No			X		\$475
Barnum	191	\$155,731	\$160,794	No	No			X		\$475
Bassett	66	\$30,695	\$30,726	No	No			X		\$100
Batavia	499	\$288,852	\$296,574	No	No			X		\$475
Battle Creek	713	\$1,086,281	\$873,714	No	No			X		\$1,200
Baxter	1,101	\$1,283,800	\$1,397,161	No	Yes		X		\$175	
Bayard	471	\$479,184	\$503,376	No	No			X		\$900
Beacon	494	\$299,732	\$55,908	No	No			X		\$475
Beaconsfield	15	\$4,568	\$4,693	No	No			X		\$100
Beaman	191	\$300,375	\$321,161	No	No			X		\$900
Beaver	48	\$19,687	\$17,050	No	No			X		\$100
Bedford	1,440	\$3,409,571	\$2,465,607	No	Yes		X		\$175	
Belle Plaine	2,534	\$3,040,897	\$3,077,997	Yes	-	X				
Bellevue	2,191	\$7,565,571	\$8,232,197	Yes	-	X				
Belmond	2,376	\$9,656,001	\$8,193,578	Yes	-	X				
Bennett	405	\$392,905	\$346,585	No	No			X		\$900
Benton	41	\$10,504	\$14,214	No	No			X		\$100
Berkley	32	\$6,504	\$5,783	No	No			X		\$100

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Bernard	112	\$108,202	\$114,860	No	No			X		\$475
Bertram	294	\$157,225	\$162,625	No	No			X		\$475
Bettendorf	33,217	\$78,579,008	\$80,135,120	Yes	-	X				
Bevington	63	\$191,725	\$147,866	No	No			X		\$475
Birmingham	448	\$408,556	\$413,709	No	No			X		\$900
Blairsburg	215	\$119,930	\$166,558	No	No			X		\$475
Blairstown	692	\$778,658	\$783,646	No	No			X		\$1,200
Blakesburg	296	\$281,491	\$291,874	No	No			X		\$475
Blanchard	38	\$22,499	\$14,756	No	No			X		\$100
Blencoe	224	\$243,689	\$278,057	No	No			X		\$475
Blockton	192	\$162,767	\$115,454	No	No			X		\$475
Bloomfield	2,640	\$8,667,330	\$11,164,544	Yes	-	X				
Blue Grass	1,452	\$2,246,441	\$2,368,357	No	Yes		X		\$175	
Bode	302	\$314,681	\$292,526	No	No			X		\$475
Bonaparte	433	\$989,995	\$333,960	No	No			X		\$900
Bondurant	3,860	\$6,130,204	\$5,714,534	Yes	-	X				
Boone	12,661	\$18,725,547	\$16,715,910	Yes	-	X				
Bouton	129	\$60,700	\$78,043	No	No			X		\$475
Boxholm	195	\$115,998	\$123,125	No	No			X		\$475

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Boyden	707	\$884,418	\$1,009,939	No	No			X		\$1,200
Braddyville	159	\$81,420	\$94,923	No	No			X		\$475
Bradgate	86	\$56,700	\$51,000	No	No			X		\$475
Brandon	309	\$298,636	\$296,019	No	No			X		\$475
Brayton	128	\$136,602	\$140,500	No	No			X		\$475
Breda	483	\$1,024,609	\$1,043,153	No	Yes		X		\$175	
Bridgewater	182	\$104,300	\$94,989	No	No			X		\$475
Brighton	652	\$923,141	\$968,373	No	No			X		\$1,200
Bristow	160	\$144,350	\$143,300	No	No			X		\$475
Britt	2,069	\$2,618,310	\$2,295,349	Yes	-	X				
Bronson	322	\$406,584	\$469,621	No	No			X		\$900
Brooklyn	1,468	\$4,246,737	\$4,346,293	No	Yes		X		\$250	
Brunsville	151	\$125,500	\$118,130	No	No			X		\$475
Buck Grove	43	\$18,592	\$14,802	No	No			X		\$100
Buckeye	108	\$70,900	\$73,100	No	No			X		\$475
Buffalo	1,270	\$1,993,232	\$2,048,729	No	Yes		X		\$175	
Buffalo Center	905	\$824,379	\$1,889,873	No	No			X		\$1,200
Burlington	25,663	\$49,942,858	\$44,054,166	Yes	-	X				
Burt	533	\$947,435	\$963,970	No	No			X		\$1,200

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Bussey	422	\$366,947	\$362,260	No	No			X		\$900
Calamus	439	\$324,632	\$1,187,379	No	No			X		\$1,200
Callender	376	\$1,520,374	\$809,816	No	No			X		\$1,200
Calmar	978	\$1,311,913	\$1,254,260	No	Yes		X		\$175	
Calumet	170	\$145,000	\$228,200	No	No			X		\$475
Camanche	4,448	\$6,182,846	\$5,051,081	Yes	-	X				
Cambridge	827	\$791,781	\$768,855	No	No			X		\$1,200
Cantril	222	\$229,352	\$210,068	No	No			X		\$475
Carbon	34	\$8,490	\$8,200	No	No			X		\$100
Carlisle	3,876	\$10,435,949	\$8,258,877	Yes	-	X				
Carpenter	109	\$51,201	\$50,696	No	No			X		\$475
Carroll	10,103	\$15,715,843	\$18,249,977	Yes	-	X				
Carson	812	\$1,820,432	\$1,035,837	No	Yes		X		\$175	
Carter Lake	3,785	\$5,333,200	\$6,204,650	Yes	-	X				
Cascade	2,159	\$8,311,413	\$6,506,267	Yes	-	X				
Casey	426	\$350,119	\$373,848	No	No			X		\$900
Castalia	173	\$118,499	\$107,250	No	No			X		\$475
Castana	147	\$37,101	\$61,445	No	No			X		\$475
Cedar Falls	39,260	\$63,753,750	\$55,033,530	Yes	-	X				

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Cedar Rapids	126,326	\$501,547,559	\$579,190,611	Yes	-	X				
Center Junction	111	\$71,813	\$75,913	No	No			X		\$475
Center Point	2,421	\$3,731,525	\$8,028,882	Yes	-	X				
Centerville	5,528	\$7,486,009	\$7,504,280	Yes	-	X				
Central City	1,257	\$1,979,420	\$1,490,899	No	Yes		X		\$175	
Centralia	134	\$22,100	\$28,500	No	No			X		\$100
Chariton	4,321	\$7,882,200	\$6,922,704	Yes	-	X				
Charles City	7,652	\$15,407,711	\$15,884,821	Yes	-	X				
Charlotte	394	\$525,677	\$331,692	No	No			X		\$900
Charter Oak	502	\$2,331,680	\$843,973	No	No			X		\$1,200
Chatsworth	79	\$23,455	\$21,920	No	No			X		\$100
Chelsea	267	\$274,102	\$142,765	No	No			X		\$475
Cherokee	5,253	\$8,898,784	\$8,235,142	Yes	-	X				
Chester	127	\$105,208	\$111,106	No	No			X		\$475
Chillicothe	97	\$16,598	\$18,868	No	No			X		\$100
Churdan	386	\$478,687	\$503,487	No	No			X		\$900
Cincinnati	357	\$298,144	\$406,723	No	No			X		\$900
Clare	146	\$227,477	\$221,187	No	No			X		\$475
Clarence	974	\$963,264	\$998,748	No	No			X		\$1,200

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Clarinda	5,572	\$37,111,010	\$37,214,575	Yes	-	X				
Clarion	2,850	\$93,938,488	\$94,006,221	Yes	-	X				
Clarksville	1,439	\$1,389,334	\$1,370,698	No	Yes		X		\$175	
Clayton	43	\$71,728	\$84,006	No	No			X		\$475
Clear Lake	7,777	\$15,076,675	\$14,827,906	Yes	-	X				
Clearfield	363	\$641,569	\$730,356	No	No			X		\$1,200
Cleghorn	240	\$258,580	\$286,464	No	No			X		\$475
Clemons	148	\$122,699	\$135,447	No	No			X		\$475
Clermont	632	\$607,894	\$654,424	No	No			X		\$1,200
Clinton	26,885	\$55,402,782	\$47,384,428	Yes	-	X				
Clio	80	\$28,775	\$23,950	No	No			X		\$100
Clive	15,447	\$36,213,765	\$32,623,941	Yes	-	X				
Clutier	213	\$179,933	\$188,846	No	No			X		\$475
Coburg	42	\$10,200	\$11,294	No	No			X		\$100
Coggon	658	\$707,352	\$784,056	No	No			X		\$1,200
Coin	193	\$143,040	\$162,640	No	No			X		\$475
Colesburg	404	\$1,518,212	\$1,525,163	No	Yes		X		\$175	
Colfax	2,093	\$2,160,869	\$2,195,258	Yes	-	X				
College Springs	214	\$0	\$240,000	No	No			X		\$475

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Collins	495	\$1,110,825	\$654,026	No	No			X		\$1,200
Colo	876	\$1,047,586	\$1,968,795	No	Yes		X		\$175	
Columbus City	391	\$215,705	\$216,254	No	No			X		\$475
Columbus Junction	1,899	\$4,832,319	\$2,481,303	No	Yes		X		\$175	
Colwell	73	\$40,262	\$36,762	No	No			X		\$100
Conesville	432	\$293,542	\$516,720	No	No			X		\$900
Conrad	1,108	\$1,823,400	\$1,371,021	No	Yes		X		\$175	
Conway	41	\$11,050	\$12,351	No	No			X		\$100
Coon Rapids	1,305	\$10,481,222	\$9,316,626	No	Yes		X		\$425	
Coppock	47	\$14,494	\$7,650	No	No			X		\$100
Coralville	18,907	\$79,909,190	\$71,415,720	Yes	-	X				
Corning	1,635	\$2,806,731	\$2,904,825	No	Yes		X		\$175	
Correctionville	821	\$853,336	\$783,042	No	No			X		\$1,200
Corwith	309	\$777,321	\$760,039	No	No			X		\$1,200
Corydon	1,585	\$1,759,207	\$1,766,259	No	Yes		X		\$175	
Cotter	48	\$7,545	\$7,710	No	No			X		\$100
Coulter	281	\$237,866	\$193,050	No	No			X		\$475
Council Bluffs	62,230	\$105,568,387	\$121,301,259	Yes	-	X				
Craig	89	\$98,643	\$79,089	No	No			X		\$475

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Crawfordsville	264	\$197,700	\$183,100	No	No			X		\$475
Crescent	617	\$2,082,721	\$1,741,460	No	Yes		X		\$175	
Cresco	3,868	\$5,500,015	\$7,218,880	Yes	-	X				
Creston	7,834	\$14,109,660	\$12,664,855	Yes	-	X				
Cromwell	107	\$30,610	\$31,217	No	No			X		\$100
Crystal Lake	250	\$198,400	\$222,050	No	No			X		\$475
Cumberland	262	\$276,657	\$273,885	No	No			X		\$475
Cumming	351	\$309,812	\$336,811	No	No			X		\$900
Curlew	58	\$16,064	\$10,472	No	No			X		\$100
Cushing	220	\$192,335	\$207,707	No	No			X		\$475
Cylinder	88	\$68,955	\$62,200	No	No			X		\$475
Dakota City	843	\$717,726	\$780,728	No	No			X		\$1,200
Dallas Center	1,623	\$2,232,348	\$2,434,817	No	Yes		X		\$175	
Dana	71	\$24,941	\$30,380	No	No			X		\$100
Danbury	348	\$283,386	\$295,328	No	No			X		\$475
Danville	934	\$1,498,116	\$1,891,147	No	Yes		X		\$175	
Davenport	99,685	\$207,179,067	\$211,700,798	Yes	-	X				
Davis City	204	\$185,536	\$211,455	No	No			X		\$475
Dawson	131	\$126,450	\$98,851	No	No			X		\$475

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Dayton	837	\$1,571,528	\$1,587,911	No	Yes		X		\$175	
De Soto	1,050	\$1,301,547	\$4,561,906	No	Yes		X		\$250	
De Witt	5,322	\$10,801,290	\$10,746,735	Yes	-	X				
Decatur City	197	\$83,114	\$84,182	No	No			X		\$475
Decorah	8,127	\$8,902,931	\$13,595,321	Yes	-	X				
Dedham	266	\$195,217	\$198,142	No	No			X		\$475
Deep River	279	\$241,660	\$238,310	No	No			X		\$475
Defiance	284	\$184,530	\$124,600	No	No			X		\$475
Delaware	159	\$371,995	\$318,866	No	No			X		\$900
Delhi	460	\$597,230	\$600,230	No	No			X		\$1,200
Delmar	525	\$440,914	\$413,000	No	No			X		\$900
Deloit	264	\$168,353	\$679,263	No	No			X		\$1,200
Delphos	25	\$5,975	\$7,500	No	No			X		\$100
Delta	328	\$244,095	\$243,947	No	No			X		\$475
Denison	8,298	\$9,991,869	\$11,319,435	Yes	-	X				
Denver	1,780	\$7,007,734	\$8,994,237	No	Yes		X		\$425	
Derby	115	\$35,729	\$35,633	No	No			X		\$100
Des Moines	203,433	\$432,515,702	\$438,617,073	Yes	-	X				
Dexter	611	\$347,970	\$383,189	No	No			X		\$900

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		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Diagonal	330	\$303,697	\$281,483	No	No			X		\$475
Dickens	185	\$202,200	\$209,000	No	No			X		\$475
Dike	1,209	\$2,050,183	\$2,330,513	No	Yes		X		\$175	
Dixon	247	\$604,552	\$194,480	No	No			X		\$475
Dolliver	66	\$39,818	\$47,963	No	No			X		\$100
Donahue	346	\$322,482	\$346,374	No	No			X		\$900
Donnellson	912	\$2,254,665	\$1,019,603	No	Yes		X		\$175	
Doon	577	\$384,600	\$506,800	No	No			X		\$900
Dougherty	58	\$54,400	\$64,200	No	No			X		\$475
Dow City	510	\$557,526	\$430,869	No	No			X		\$900
Dows	538	\$464,536	\$449,869	No	No			X		\$900
Drakesville	184	\$69,865	\$69,530	No	No			X		\$475
Dubuque	57,637	\$148,996,283	\$200,938,637	Yes	-	X				
Dumont	637	\$524,723	\$547,025	No	No			X		\$900
Duncombe	410	\$503,683	\$540,933	No	No			X		\$900
Dundee	174	\$102,755	\$100,886	No	No			X		\$475
Dunkerton	852	\$850,413	\$1,481,080	No	No			X		\$1,200
Dunlap	1,042	\$1,704,229	\$962,097	No	No			X		\$1,200
Durango	22	\$2,565	\$2,560	No	No			X		\$100

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Durant	1,832	\$2,362,382	\$7,452,062	No	Yes		X		\$425	
Dyersville	4,058	\$6,087,765	\$5,367,825	Yes	-	X				
Dysart	1,379	\$3,396,729	\$3,933,546	No	Yes		X		\$250	
Eagle Grove	3,583	\$6,373,980	\$5,612,067	Yes	-	X				
Earlham	1,450	\$1,649,160	\$2,341,280	No	Yes		X		\$175	
Earling	437	\$325,660	\$330,210	No	No			X		\$900
Earlville	812	\$1,629,549	\$1,469,612	No	Yes		X		\$175	
Early	557	\$689,018	\$632,463	No	No			X		\$1,200
East Peru	125	\$46,268	\$44,436	No	No			X		\$100
Eddyville	1,024	\$992,474	\$998,883	No	No			X		\$1,200
Edgewood	864	\$1,270,688	\$1,098,147	No	Yes		X		\$175	
Elberon	196	\$193,000	\$167,775	No	No			X		\$475
Eldon	927	\$834,059	\$792,782	No	No			X		\$1,200
Eldora	2,732	\$4,988,172	\$4,957,503	Yes	-	X				
Eldridge	5,651	\$12,850,092	\$12,154,810	Yes	-	X				
Elgin	683	\$1,581,063	\$496,705	No	No			X		\$900
Elk Horn	662	\$575,905	\$848,930	No	No			X		\$1,200
Elk Run Heights	1,117	\$832,162	\$837,359	No	No			X		\$1,200
Elkader	1,273	\$2,991,909	\$3,233,068	No	Yes		X		\$250	

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Elkhart	683	\$380,515	\$410,660	No	No			X		\$900
Elkport	37	\$14,900	\$13,137	No	No			X		\$100
Elliott	350	\$265,629	\$296,737	No	No			X		\$475
Ellston	43	\$17,295	\$14,965	No	No			X		\$100
Ellsworth	531	\$1,253,909	\$1,293,426	No	Yes		X		\$175	
Elma	546	\$438,364	\$548,108	No	No			X		\$900
Ely	1,776	\$2,250,760	\$2,874,653	No	Yes		X		\$175	
Emerson	438	\$337,831	\$352,928	No	No			X		\$900
Emmetsburg	3,904	\$19,139,108	\$11,457,497	Yes	-	X				
Epworth	1,860	\$1,364,914	\$4,899,078	No	Yes		X		\$250	
Essex	798	\$863,488	\$919,456	No	No			X		\$1,200
Estherville	6,360	\$16,728,821	\$17,498,280	Yes	-	X				
Evansdale	4,751	\$4,175,922	\$4,045,390	Yes	-	X				
Everly	603	\$2,984,752	\$3,189,311	No	Yes		X		\$250	
Exira	840	\$942,726	\$841,724	No	No			X		\$1,200
Exline	160	\$27,778	\$44,578	No	No			X		\$100
Fairbank	1,113	\$2,088,493	\$5,697,201	No	Yes		X		\$425	
Fairfax	2,123	\$5,662,568	\$5,603,873	Yes	-	X				
Fairfield	9,464	\$17,970,191	\$50,365,919	Yes	-	X				

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Farley	1,537	\$1,843,049	\$2,302,544	No	Yes		X		\$175	
Farmersburg	302	\$301,878	\$294,838	No	No			X		\$475
Farmington	664	\$580,450	\$631,100	No	No			X		\$1,200
Farnhamville	371	\$926,100	\$823,650	No	No			X		\$1,200
Farragut	485	\$351,048	\$344,305	No	No			X		\$900
Fayette	1,338	\$3,554,192	\$2,829,973	No	Yes		X		\$175	
Fenton	279	\$382,199	\$412,910	No	No			X		\$900
Ferguson	126	\$97,277	\$51,912	No	No			X		\$475
Fertile	370	\$285,597	\$290,582	No	No			X		\$475
Floris	138	\$74,708	\$75,083	No	No			X		\$475
Floyd	335	\$365,674	\$413,249	No	No			X		\$900
Fonda	631	\$1,557,198	\$2,466,683	No	Yes		X		\$175	
Fontanelle	672	\$1,966,454	\$1,564,048	No	Yes		X		\$175	
Forest City	4,151	\$14,936,956	\$16,527,949	Yes	-	X				
Fort Atkinson	349	\$388,933	\$408,302	No	No			X		\$900
Fort Dodge	25,206	\$50,541,754	\$57,294,580	Yes	-	X				
Fort Madison	11,051	\$19,518,620	\$23,600,210	Yes	-	X				
Fostoria	231	\$226,823	\$219,631	No	No			X		\$475
Franklin	143	\$29,550	\$49,025	No	No			X		\$100

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Fraser	102	\$25,140	\$21,779	No	No			X		\$100
Fredericksburg	931	\$3,519,238	\$3,110,374	No	Yes		X		\$250	
Frederika	183	\$115,240	\$116,240	No	No			X		\$475
Fredonia	244	\$105,300	\$111,350	No	No			X		\$475
Fremont	743	\$495,224	\$477,956	No	No			X		\$900
Fruitland	977	\$386,103	\$420,246	No	No			X		\$900
Galt	32	\$12,885	\$13,684	No	No			X		\$100
Galva	434	\$386,098	\$420,348	No	No			X		\$900
Garber	88	\$32,138	\$35,053	No	No			X		\$100
Garden Grove	211	\$192,079	\$178,200	No	No			X		\$475
Garnavillo	745	\$1,531,137	\$1,905,266	No	Yes		X		\$175	
Garner	3,129	\$4,786,531	\$5,595,855	Yes	-	X				
Garrison	371	\$192,482	\$272,172	No	No			X		\$475
Garwin	527	\$276,104	\$314,667	No	No			X		\$900
Geneva	165	\$60,740	\$59,605	No	No			X		\$475
George	1,080	\$1,165,516	\$1,425,414	No	Yes		X		\$175	
Gibson	61	\$19,700	\$17,200	No	No			X		\$100
Gilbert	1,082	\$1,131,161	\$877,857	No	No			X		\$1,200
Gilbertville	712	\$994,719	\$987,146	No	No			X		\$1,200

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gillett Grove	49	\$30,201	\$24,253	No	No			X		\$100
Gilman	509	\$460,065	\$431,154	No	No			X		\$900
Gilmore City	504	\$1,752,114	\$1,898,764	No	Yes		X		\$175	
Gladbrook	945	\$947,241	\$1,607,781	No	No			X		\$1,200
Glenwood	5,269	\$3,906,699	\$4,249,013	Yes	-	X				
Glidden	1,146	\$2,926,320	\$2,449,974	No	Yes		X		\$175	
Goldfield	635	\$557,165	\$559,043	No	No			X		\$900
Goodell	139	\$85,050	\$89,150	No	No			X		\$475
Goose Lake	240	\$245,201	\$245,255	No	No			X		\$475
Gowrie	1,037	\$2,494,490	\$2,509,153	No	Yes		X		\$175	
Graettinger	844	\$3,116,296	\$2,892,898	No	Yes		X		\$175	
Graf	79	\$18,702	\$36,228	No	No			X		\$100
Grafton	252	\$502,300	\$629,565	No	No			X		\$1,200
Grand Junction	824	\$457,589	\$307,900	No	No			X		\$900
Grand Mound	642	\$517,091	\$448,143	No	No			X		\$900
Grand River	236	\$71,241	\$0	No	No			X		\$100
Grandview	556	\$407,706	\$348,471	No	No			X		\$900
Granger	1,244	\$1,764,891	\$1,837,058	No	Yes		X		\$175	
Grant	92	\$39,280	\$37,980	No	No			X		\$100

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Granville	312	\$381,100	\$375,600	No	No			X		\$900
Gravity	188	\$63,050	\$62,850	No	No			X		\$475
Gray	63	\$19,600	\$18,150	No	No			X		\$100
Greeley	256	\$141,222	\$139,200	No	No			X		\$475
Greene	1,130	\$1,472,162	\$1,689,739	No	Yes		X		\$175	
Greenfield	1,982	\$7,403,788	\$7,408,458	No	Yes		X		\$425	
Greenville	75	\$39,336	\$38,385	No	No			X		\$100
Grimes	8,246	\$19,888,441	\$18,539,047	Yes	-	X				
Grinnell	9,218	\$20,033,670	\$19,638,294	Yes	-	X				
Griswold	1,036	\$1,114,453	\$1,120,035	No	Yes		X		\$175	
Grundy Center	2,706	\$11,232,487	\$7,736,955	Yes	-	X				
Gruver	94	\$107,437	\$107,060	No	No			X		\$475
Guernsey	63	\$0	\$34,905	No	No			X		\$100
Guthrie Center	1,569	\$3,013,843	\$3,766,777	No	Yes		X		\$250	
Guttenberg	1,919	\$23,557,815	\$21,462,137	No	Yes		X		\$625	
Halbur	246	\$612,700	\$154,850	No	No			X		\$475
Hamburg	1,187	\$1,188,725	\$1,123,557	No	Yes		X		\$175	
Hamilton	130	\$25,025	\$30,800	No	No			X		\$100
Hampton	4,461	\$12,901,726	\$12,616,457	Yes	-	X				

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hancock	196	\$211,406	\$220,451	No	No			X		\$475
Hanlontown	226	\$105,912	\$166,388	No	No			X		\$475
Hansell	98	\$50,296	\$48,474	No	No			X		\$100
Harcourt	303	\$264,312	\$252,312	No	No			X		\$475
Hardy	47	\$46,200	\$45,200	No	No			X		\$100
Harlan	5,106	\$18,793,711	\$20,335,726	Yes	-	X				
Harper	114	\$74,271	\$90,323	No	No			X		\$475
Harpers Ferry	328	\$442,223	\$452,421	No	No			X		\$900
Harris	170	\$126,430	\$102,297	No	No			X		\$475
Hartford	771	\$477,090	\$469,426	No	No			X		\$900
Hartley	1,672	\$5,063,010	\$4,869,331	No	Yes		X		\$250	
Hartwick	86	\$45,492	\$38,323	No	No			X		\$100
Harvey	235	\$112,500	\$162,000	No	No			X		\$475
Hastings	152	\$184,264	\$192,774	No	No			X		\$475
Havelock	138	\$166,615	\$169,094	No	No			X		\$475
Haverhill	173	\$114,598	\$120,217	No	No			X		\$475
Hawarden	2,546	\$17,668,006	\$19,232,860	Yes	-	X				
Hawkeye	449	\$403,250	\$1,092,020	No	No			X		\$1,200
Hayesville	50	\$20,058	\$16,346	No	No			X		\$100

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hazleton	823	\$562,886	\$1,247,185	No	No			X		\$1,200
Hedrick	764	\$595,032	\$691,939	No	No			X		\$1,200
Henderson	185	\$151,187	\$163,744	No	No			X		\$475
Hepburn	23	\$9,380	\$9,850	No	No			X		\$100
Hiawatha	7,024	\$16,585,661	\$15,553,864	Yes	-	X				
Hills	703	\$1,807,091	\$409,595	No	No			X		\$900
Hillsboro	180	\$227,818	\$229,830	No	No			X		\$475
Hinton	928	\$2,378,177	\$2,585,299	No	Yes		X		\$175	
Holland	282	\$164,179	\$191,920	No	No			X		\$475
Holstein	1,396	\$2,214,225	\$2,866,851	No	Yes		X		\$175	
Holy Cross	374	\$768,024	\$492,611	No	No			X		\$900
Hopkinton	628	\$1,582,272	\$1,308,840	No	Yes		X		\$175	
Hornick	225	\$184,780	\$187,160	No	No			X		\$475
Hospers	698	\$855,526	\$1,393,196	No	No			X		\$1,200
Houghton	146	\$91,300	\$83,800	No	No			X		\$475
Hubbard	845	\$982,620	\$783,891	No	No			X		\$1,200
Hudson	2,282	\$4,015,657	\$3,164,810	Yes	-	X				
Hull	2,175	\$8,106,062	\$7,153,566	Yes	-	X				
Humboldt	4,690	\$11,651,898	\$11,018,968	Yes	-	X				

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Humeston	494	\$481,888	\$503,871	No	No			X		\$900
Huxley	3,317	\$8,905,208	\$8,787,646	Yes	-	X				
Ida Grove	2,142	\$2,552,529	\$3,031,425	Yes	-	X				
Imogene	72	\$21,390	\$29,196	No	No			X		\$100
Independence	5,966	\$8,940,894	\$8,706,483	Yes	-	X				
Indianola	14,782	\$42,191,200	\$31,894,550	Yes	-	X				
Inwood	814	\$1,220,703	\$1,175,037	No	Yes		X		\$175	
Ionia	291	\$182,229	\$188,109	No	No			X		\$475
Iowa City	67,862	\$169,012,660	\$174,532,078	Yes	-	X				
Iowa Falls	5,238	\$38,116,170	\$36,871,704	Yes	-	X				
Ireton	609	\$661,817	\$593,385	No	No			X		\$900
Irwin	341	\$326,157	\$257,800	No	No			X		\$475
Jackson Junction	58	\$41,000	\$34,455	No	No			X		\$100
Jamaica	224	\$185,548	\$162,569	No	No			X		\$475
Janesville	930	\$1,155,244	\$1,209,539	No	Yes		X		\$175	
Jefferson	4,345	\$5,728,252	\$5,416,014	Yes	-	X				
Jesup	2,520	\$3,678,369	\$3,970,284	Yes	-	X				
Jewell	1,215	\$922,149	\$922,155	No	No			X		\$1,200
Johnston	17,278	\$41,036,639	\$47,103,629	Yes	-	X				

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Joice	222	\$2,294,480	\$1,828,893	No	Yes		X		\$175	
Jolley	41	\$22,405	\$24,945	No	No			X		\$100
Kalona	2,363	\$3,024,402	\$2,781,431	Yes	-	X				
Kamrar	199	\$132,132	\$124,957	No	No			X		\$475
Kanawha	652	\$690,985	\$672,918	No	No			X		\$1,200
Kellerton	315	\$215,817	\$231,076	No	No			X		\$475
Kelley	309	\$801,508	\$340,591	No	No			X		\$900
Kellogg	599	\$616,714	\$578,106	No	No			X		\$900
Kensett	266	\$247,351	\$251,769	No	No			X		\$475
Keokuk	10,780	\$20,185,196	\$18,910,675	Yes	-	X				
Keomah Village	84	\$42,267	\$37,173	No	No			X		\$100
Keosauqua	1,006	\$3,651,746	\$4,770,155	No	Yes		X		\$250	
Keota	1,009	\$896,007	\$1,779,070	No	No			X		\$1,200
Keswick	246	\$457,200	\$483,200	No	No			X		\$900
Keystone	622	\$642,466	\$671,892	No	No			X		\$1,200
Kimballton	322	\$672,400	\$578,000	No	No			X		\$900
Kingsley	1,411	\$1,300,877	\$1,292,700	No	Yes		X		\$175	
Kinross	73	\$18,900	\$24,350	No	No			X		\$100
Kirkman	64	\$22,883	\$18,840	No	No			X		\$100

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Kirkville	167	\$79,457	\$68,383	No	No			X		\$475
Kiron	279	\$326,704	\$149,023	No	No			X		\$475
Klemme	507	\$410,770	\$439,437	No	No			X		\$900
Knierim	60	\$75,801	\$84,194	No	No			X		\$475
Knoxville	7,313	\$10,114,166	\$13,969,408	Yes	-	X				
La Motte	260	\$197,657	\$330,887	No	No			X		\$900
La Porte City	2,285	\$4,969,648	\$3,720,167	Yes	-	X				
Lacona	361	\$266,637	\$332,421	No	No			X		\$900
Ladora	283	\$177,772	\$194,765	No	No			X		\$475
Lake City	1,727	\$1,969,726	\$3,977,422	No	Yes		X		\$250	
Lake Mills	2,100	\$6,100,890	\$6,157,475	Yes	-	X				
Lake Park	1,105	\$1,484,522	\$1,752,932	No	Yes		X		\$175	
Lake View	1,142	\$3,592,534	\$3,793,846	No	Yes		X		\$250	
Lakeside	596	\$620,701	\$602,087	No	No			X		\$1,200
Lakota	255	\$118,865	\$191,935	No	No			X		\$475
Lambs Grove	172	\$365,169	\$123,869	No	No			X		\$475
Lamoni	2,324	\$5,435,710	\$5,451,318	Yes	-	X				
Lamont	461	\$1,811,449	\$541,463	No	No			X		\$900
Lanesboro	121	\$117,530	\$110,000	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lansing	999	\$2,170,213	\$2,001,170	No	Yes		X		\$175	
Larchwood	866	\$1,803,212	\$1,763,845	No	Yes		X		\$175	
Larrabee	132	\$150,865	\$142,765	No	No			X		\$475
Latimer	507	\$488,590	\$491,385	No	No			X		\$900
Laurel	239	\$250,838	\$265,567	No	No			X		\$475
Laurens	1,258	\$2,004,997	\$2,159,952	No	Yes		X		\$175	
Lawler	439	\$691,187	\$1,217,603	No	No			X		\$1,200
Lawton	908	\$903,425	\$900,600	No	No			X		\$1,200
Le Claire	3,765	\$9,665,775	\$9,382,640	Yes	-	X				
Le Grand	938	\$636,118	\$650,427	No	No			X		\$1,200
Le Mars	9,826	\$56,461,860	\$72,711,966	Yes	-	X				
Le Roy	15	\$6,045	\$5,790	No	No			X		\$100
Ledyard	130	\$187,836	\$184,595	No	No			X		\$475
Lehigh	416	\$563,500	\$575,378	No	No			X		\$900
Leighton	162	\$124,915	\$126,898	No	No			X		\$475
Leland	289	\$284,234	\$271,395	No	No			X		\$475
Lenox	1,407	\$3,807,471	\$3,859,418	No	Yes		X		\$250	
Leon	1,977	\$2,143,159	\$2,457,468	No	Yes		X		\$175	
Lester	294	\$831,800	\$278,450	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Letts	384	\$113,406	\$114,044	No	No			X		\$475
Lewis	433	\$390,402	\$427,871	No	No			X		\$900
Libertyville	315	\$285,758	\$302,230	No	No			X		\$900
Lidderdale	180	\$115,755	\$180,221	No	No			X		\$475
Lime Springs	505	\$529,781	\$548,220	No	No			X		\$900
Lincoln	162	\$86,165	\$78,525	No	No			X		\$475
Linden	199	\$76,756	\$79,000	No	No			X		\$475
Lineville	217	\$328,988	\$348,288	No	No			X		\$900
Linn Grove	154	\$121,920	\$133,767	No	No			X		\$475
Lisbon	2,152	\$2,682,373	\$1,971,999	Yes	-	X				
Liscomb	301	\$219,138	\$209,591	No	No			X		\$475
Little Rock	459	\$397,093	\$425,504	No	No			X		\$900
Little Sioux	170	\$202,050	\$180,900	No	No			X		\$475
Livermore	384	\$720,420	\$980,170	No	No			X		\$1,200
Lockridge	268	\$341,688	\$374,031	No	No			X		\$900
Logan	1,534	\$1,696,481	\$1,832,726	No	Yes		X		\$175	
Lohrville	368	\$1,060,187	\$922,388	No	No			X		\$1,200
Lone Rock	146	\$2,113,892	\$598,885	No	No			X		\$900
Lone Tree	1,300	\$1,421,101	\$1,244,333	No	Yes		X		\$175	

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Long Grove	808	\$1,326,680	\$1,078,344	No	Yes		X		\$175	
Lorimor	360	\$350,382	\$376,750	No	No			X		\$900
Lost Nation	446	\$326,214	\$281,813	No	No			X		\$475
Lovilia	538	\$421,009	\$517,584	No	No			X		\$900
Low Moor	288	\$420,250	\$380,250	No	No			X		\$900
Lowden	789	\$695,814	\$791,562	No	No			X		\$1,200
Lu Verne	261	\$244,800	\$244,500	No	No			X		\$475
Luana	269	\$264,619	\$250,883	No	No			X		\$475
Lucas	216	\$122,856	\$123,836	No	No			X		\$475
Luther	122	\$74,720	\$49,000	No	No			X		\$100
Luxemburg	240	\$276,651	\$328,399	No	No			X		\$900
Luzerne	96	\$38,500	\$37,500	No	No			X		\$100
Lynnville	379	\$274,396	\$277,299	No	No			X		\$475
Lytton	315	\$547,925	\$522,515	No	No			X		\$900
Macedonia	246	\$235,100	\$1,075,828	No	No			X		\$1,200
Macksburg	113	\$52,334	\$42,020	No	No			X		\$100
Madrid	2,543	\$2,882,930	\$3,055,487	Yes	-	X				
Magnolia	183	\$138,850	\$129,430	No	No			X		\$475
Malcom	287	\$435,284	\$530,822	No	No			X		\$900

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Mallard	274	\$289,238	\$303,712	No	No			X		\$900
Maloy	29	\$5,274	\$5,075	No	No			X		\$100
Malvern	1,142	\$1,126,641	\$2,357,248	No	Yes		X		\$175	
Manchester	5,179	\$10,487,950	\$10,492,203	Yes	-	X				
Manilla	776	\$3,130,125	\$3,010,395	No	Yes		X		\$250	
Manly	1,323	\$1,210,232	\$1,170,591	No	Yes		X		\$175	
Manning	1,500	\$8,532,595	\$10,625,464	No	Yes		X		\$625	
Manson	1,690	\$1,711,435	\$1,821,483	No	Yes		X		\$175	
Mapleton	1,224	\$3,785,791	\$3,151,271	No	Yes		X		\$250	
Maquoketa	6,141	\$11,113,577	\$9,725,629	Yes	-	X				
Marathon	237	\$703,890	\$742,434	No	No			X		\$1,200
Marble Rock	307	\$325,705	\$888,121	No	No			X		\$1,200
Marcus	1,117	\$1,363,290	\$1,360,125	No	Yes		X		\$175	
Marengo	2,528	\$2,637,878	\$3,897,948	Yes	-	X				
Marion	34,768	\$65,259,703	\$51,960,432	Yes	-	X				
Marne	120	\$71,200	\$73,800	No	No			X		\$475
Marquette	375	\$2,447,359	\$2,100,092	No	Yes		X		\$175	
Marshalltown	27,552	\$48,081,702	\$61,018,636	Yes	-	X				
Martelle	255	\$223,486	\$241,946	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Martensdale	465	\$1,285,698	\$1,518,068	No	Yes		X		\$175	
Martinsburg	112	\$54,550	\$59,550	No	No			X		\$475
Marysville	66	\$18,472	\$16,620	No	No			X		\$100
Mason City	28,079	\$56,863,403	\$61,092,070	Yes	-	X				
Masonville	127	\$102,813	\$99,883	No	No			X		\$475
Massena	355	\$664,346	\$601,895	No	No			X		\$1,200
Matlock	87	\$52,342	\$54,072	No	No			X		\$475
Maurice	275	\$329,195	\$233,467	No	No			X		\$475
Maxwell	920	\$742,227	\$727,969	No	No			X		\$1,200
Maynard	518	\$1,005,586	\$931,936	No	No			X		\$1,200
Maysville	176	\$119,827	\$104,560	No	No			X		\$475
McCallsburg	333	\$230,716	\$283,937	No	No			X		\$475
McCausland	291	\$364,445	\$291,376	No	No			X		\$475
McClelland	151	\$62,112	\$70,656	No	No			X		\$475
McGregor	871	\$3,745,815	\$2,909,788	No	Yes		X		\$175	
McIntire	122	\$55,250	\$156,100	No	No			X		\$475
Mechanicsville	1,146	\$1,034,732	\$974,226	No	No			X		\$1,200
Mediapolis	1,560	\$1,495,566	\$1,599,875	No	Yes		X		\$175	
Melbourne	830	\$1,117,517	\$793,732	No	No			X		\$1,200

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Melcher-Dallas	1,288	\$1,126,027	\$998,217	No	No			X		\$1,200
Melrose	112	\$45,010	\$77,500	No	No			X		\$475
Melvin	214	\$172,911	\$210,220	No	No			X		\$475
Menlo	353	\$224,647	\$224,659	No	No			X		\$475
Meriden	159	\$148,700	\$148,700	No	No			X		\$475
Merrill	755	\$644,014	\$598,876	No	No			X		\$900
Meservey	256	\$200,340	\$198,850	No	No			X		\$475
Middletown	318	\$385,497	\$389,278	No	No			X		\$900
Miles	445	\$317,085	\$348,378	No	No			X		\$900
Milford	2,898	\$3,834,905	\$4,761,592	Yes	-	X				
Millersburg	159	\$159,069	\$165,219	No	No			X		\$475
Millerton	45	\$10,100	\$10,580	No	No			X		\$100
Milo	775	\$501,211	\$560,420	No	No			X		\$900
Milton	443	\$289,587	\$317,226	No	No			X		\$900
Minburn	365	\$397,861	\$1,407,120	No	No			X		\$1,200
Minden	599	\$584,654	\$587,003	No	No			X		\$900
Mingo	302	\$333,396	\$383,624	No	No			X		\$900
Missouri Valley	2,838	\$3,356,455	\$3,574,910	Yes	-	X				
Mitchell	138	\$82,440	\$58,740	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Mitchellville	2,254	\$2,242,000	\$2,406,792	Yes	-	X				
Modale	283	\$56,700	\$51,000	No	No			X		\$475
Mondamin	402	\$453,614	\$397,500	No	No			X		\$900
Monmouth	153	\$118,318	\$106,681	No	No			X		\$475
Monona	1,549	\$3,312,846	\$4,329,217	No	Yes		X		\$250	
Monroe	1,830	\$1,967,180	\$1,816,538	No	Yes		X		\$175	
Montezuma	1,462	\$6,143,382	\$6,541,175	No	Yes		X		\$425	
Monticello	3,796	\$6,526,331	\$7,349,637	Yes	-	X				
Montour	249	\$231,168	\$220,627	No	No			X		\$475
Montrose	898	\$770,169	\$777,309	No	No			X		\$1,200
Moorhead	226	\$161,459	\$156,165	No	No			X		\$475
Moorland	169	\$112,220	\$96,790	No	No			X		\$475
Moravia	665	\$455,289	\$428,933	No	No			X		\$900
Morley	115	\$81,064	\$79,930	No	No			X		\$475
Morning Sun	836	\$951,870	\$946,483	No	No			X		\$1,200
Morrison	94	\$48,797	\$62,631	No	No			X		\$475
Moulton	605	\$3,317,704	\$862,718	No	No			X		\$1,200
Mount Auburn	150	\$91,880	\$86,900	No	No			X		\$475
Mount Ayr	1,691	\$3,191,107	\$2,701,833	No	Yes		X		\$175	

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Mount Pleasant	8,668	\$21,858,131	\$20,880,373	Yes	-	X				
Mount Union	107	\$37,700	\$46,900	No	No			X		\$100
Mount Vernon	4,506	\$7,409,384	\$7,884,520	Yes	-	X				
Moville	1,618	\$2,071,289	\$1,783,296	No	Yes		X		\$175	
Murray	756	\$699,004	\$756,377	No	No			X		\$1,200
Muscatine	22,886	\$48,588,107	\$47,298,490	Yes	-	X				
Mystic	425	\$1,131,850	\$281,996	No	No			X		\$475
Nashua	1,663	\$1,999,184	\$2,253,694	No	Yes		X		\$175	
Nemaha	85	\$18,250	\$26,850	No	No			X		\$100
Neola	842	\$1,460,178	\$1,263,041	No	Yes		X		\$175	
Nevada	6,798	\$19,222,747	\$10,800,430	Yes	-	X				
New Albin	522	\$460,150	\$486,067	No	No			X		\$900
New Hampton	3,571	\$8,693,212	\$8,333,436	Yes	-	X				
New Hartford	516	\$671,612	\$593,961	No	No			X		\$900
New Liberty	137	\$72,460	\$48,900	No	No			X		\$100
New London	1,897	\$8,110,145	\$5,916,074	No	Yes		X		\$425	
New Market	415	\$365,416	\$333,046	No	No			X		\$900
New Providence	228	\$151,300	\$183,121	No	No			X		\$475
New Sharon	1,293	\$842,852	\$911,869	No	No			X		\$1,200

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
New Vienna	407	\$352,440	\$364,348	No	No			X		\$900
New Virginia	489	\$203,077	\$212,342	No	No			X		\$475
Newell	876	\$1,349,301	\$1,511,254	No	Yes		X		\$175	
Newhall	875	\$766,934	\$1,078,398	No	No			X		\$1,200
Newton	15,254	\$74,315,581	\$66,144,270	Yes	-	X				
Nichols	374	\$200,020	\$210,385	No	No			X		\$475
Nodaway	114	\$45,300	\$47,500	No	No			X		\$100
Nora Springs	1,431	\$2,800,135	\$3,496,196	No	Yes		X		\$250	
North Buena Vista	121	\$44,200	\$45,470	No	No			X		\$100
North English	1,041	\$904,504	\$942,406	No	No			X		\$1,200
North Liberty	13,374	\$32,620,675	\$27,045,658	Yes	-	X				
North Washington	117	\$96,986	\$38,493	No	No			X		\$100
Northboro	58	\$17,248	\$17,248	No	No			X		\$100
Northwood	1,989	\$3,171,931	\$3,031,287	No	Yes		X		\$250	
Norwalk	8,945	\$12,586,110	\$16,973,297	Yes	-	X				
Norway	545	\$552,980	\$498,084	No	No			X		\$900
Numa	92	\$25,511	\$24,240	No	No			X		\$100
Oakland	1,527	\$5,806,605	\$4,997,056	No	Yes		X		\$250	
Oakland Acres	156	\$61,250	\$90,150	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Oakville	173	\$609,173	\$220,232	No	No			X		\$475
Ocheyedan	490	\$1,178,759	\$602,545	No	No			X		\$1,200
Odebolt	1,013	\$1,023,268	\$930,776	No	No			X		\$1,200
Oelwein	6,415	\$9,327,697	\$9,648,500	Yes	-	X				
Ogden	2,044	\$5,172,388	\$5,915,264	Yes	-	X				
Okoboji	807	\$3,202,996	\$2,788,003	No	Yes		X		\$175	
Olds	229	\$200,386	\$199,190	No	No			X		\$475
Olin	698	\$647,448	\$672,100	No	No			X		\$1,200
Ollie	215	\$74,970	\$79,621	No	No			X		\$475
Onawa	2,998	\$9,155,659	\$9,818,150	Yes	-	X				
Onslow	197	\$137,613	\$159,898	No	No			X		\$475
Orange City	6,004	\$61,126,839	\$64,390,205	Yes	-	X				
Orchard	71	\$17,583	\$14,683	No	No			X		\$100
Orient	408	\$531,791	\$526,809	No	No			X		\$900
Orleans	608	\$430,725	\$2,674,329	No	No			X		\$1,200
Osage	3,619	\$5,978,618	\$6,213,123	Yes	-	X				
Osceola	4,929	\$13,005,504	\$16,108,212	Yes	-	X				
Oskaloosa	11,463	\$15,466,173	\$19,365,043	Yes	-	X				
Ossian	845	\$802,543	\$918,463	No	No			X		\$1,200

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Osterdock	59	\$7,570	\$7,588	No	No			X		\$100
Otho	542	\$420,308	\$388,395	No	No			X		\$900
Oto	108	\$336,774	\$340,974	No	No			X		\$900
Ottosen	55	\$52,965	\$76,191	No	No			X		\$475
Ottumwa	25,023	\$67,431,774	\$62,953,539	Yes	-	X				
Owasa	43	\$19,290	\$19,675	No	No			X		\$100
Oxford	807	\$1,860,814	\$605,286	No	No			X		\$1,200
Oxford Junction	496	\$510,588	\$510,958	No	No			X		\$900
Oyens	103	\$105,735	\$101,415	No	No			X		\$475
Pacific Junction	471	\$436,549	\$408,770	No	No			X		\$900
Packwood	204	\$153,304	\$136,804	No	No			X		\$475
Palmer	165	\$200,000	\$202,450	No	No			X		\$475
Palo	1,026	\$3,598,643	\$1,975,800	No	Yes		X		\$175	
Panama	221	\$353,643	\$309,649	No	No			X		\$900
Panora	1,124	\$3,667,395	\$3,709,819	No	Yes		X		\$250	
Panorama Park	129	\$134,901	\$115,100	No	No			X		\$475
Parkersburg	1,870	\$2,293,250	\$2,314,941	No	Yes		X		\$175	
Parnell	193	\$93,625	\$114,525	No	No			X		\$475
Paton	236	\$317,199	\$360,190	No	No			X		\$900

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Patterson	130	\$77,478	\$67,444	No	No			X		\$475
Paullina	1,056	\$2,575,536	\$2,962,668	No	Yes		X		\$175	
Pella	10,352	\$41,547,122	\$40,917,954	Yes	-	X				
Peosta	1,377	\$4,948,995	\$3,088,236	No	Yes		X		\$250	
Perry	7,702	\$9,657,993	\$9,814,440	Yes	-	X				
Persia	319	\$184,680	\$215,408	No	No			X		\$475
Peterson	334	\$392,462	\$400,357	No	No			X		\$900
Pierson	366	\$269,827	\$328,604	No	No			X		\$900
Pilot Mound	173	\$58,798	\$56,492	No	No			X		\$475
Pioneer	23	\$28,250	\$46,700	No	No			X		\$100
Pisgah	251	\$210,904	\$196,774	No	No			X		\$475
Plainfield	436	\$599,887	\$584,172	No	No			X		\$900
Plano	70	\$13,581	\$13,670	No	No			X		\$100
Pleasant Hill	8,785	\$17,781,619	\$15,337,082	Yes	-	X				
Pleasant Plain	93	\$45,318	\$46,250	No	No			X		\$100
Pleasanton	49	\$7,392	\$16,400	No	No			X		\$100
Pleasantville	1,694	\$1,673,439	\$1,447,882	No	Yes		X		\$175	
Plover	77	\$66,914	\$74,458	No	No			X		\$475
Plymouth	382	\$308,728	\$358,363	No	No			X		\$900

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Pocahontas	1,789	\$4,934,432	\$4,995,798	No	Yes		X		\$250	
Polk City	3,418	\$5,540,481	\$6,070,930	Yes	-	X				
Pomeroy	662	\$659,995	\$641,257	No	No			X		\$1,200
Popejoy	79	\$20,700	\$15,380	No	No			X		\$100
Portsmouth	195	\$152,680	\$278,904	No	No			X		\$475
Postville	2,227	\$3,328,603	\$3,403,108	Yes	-	X				
Prairie City	1,680	\$2,052,685	\$1,974,000	No	Yes		X		\$175	
Prairieburg	178	\$176,100	\$133,600	No	No			X		\$475
Prescott	257	\$139,300	\$143,200	No	No			X		\$475
Preston	1,012	\$2,781,518	\$2,512,412	No	Yes		X		\$175	
Primghar	909	\$2,089,943	\$2,081,365	No	Yes		X		\$175	
Princeton	886	\$1,322,988	\$1,042,299	No	Yes		X		\$175	
Promise City	111	\$27,340	\$38,175	No	No			X		\$100
Protivin	283	\$330,675	\$322,057	No	No			X		\$900
Pulaski	260	\$135,780	\$139,790	No	No			X		\$475
Quasqueton	554	\$317,932	\$395,929	No	No			X		\$900
Quimby	319	\$263,532	\$275,983	No	No			X		\$475
Radcliffe	545	\$548,258	\$590,992	No	No			X		\$900
Rake	225	\$212,324	\$253,000	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ralston	79	\$555,755	\$550,255	No	No			X		\$900
Randalia	68	\$42,475	\$15,644	No	No			X		\$100
Randall	173	\$178,558	\$170,983	No	No			X		\$475
Randolph	168	\$122,900	\$113,200	No	No			X		\$475
Rathbun	89	\$33,069	\$23,510	No	No			X		\$100
Raymond	788	\$612,592	\$564,832	No	No			X		\$900
Readlyn	808	\$1,357,535	\$1,454,180	No	Yes		X		\$175	
Reasnor	152	\$297,978	\$107,724	No	No			X		\$475
Red Oak	5,742	\$7,948,565	\$8,797,337	Yes	-	X				
Redding	82	\$15,623	\$16,240	No	No			X		\$100
Redfield	835	\$976,159	\$984,053	No	No			X		\$1,200
Reinbeck	1,664	\$4,953,119	\$2,448,936	No	Yes		X		\$175	
Rembrandt	203	\$160,199	\$151,500	No	No			X		\$475
Remsen	1,663	\$5,020,525	\$4,892,810	No	Yes		X		\$250	
Renwick	242	\$973,315	\$1,050,984	No	No			X		\$1,200
Rhodes	305	\$870,097	\$990,559	No	No			X		\$1,200
Riceville	785	\$713,437	\$727,615	No	No			X		\$1,200
Richland	584	\$367,362	\$385,000	No	No			X		\$900
Rickardsville	182	\$87,535	\$85,943	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ricketts	145	\$257,661	\$475,198	No	No			X		\$900
Ridgeway	315	\$241,372	\$282,372	No	No			X		\$475
Rinard	52	\$44,482	\$44,310	No	No			X		\$100
Ringsted	422	\$451,715	\$352,945	No	No			X		\$900
Rippey	292	\$116,498	\$137,047	No	No			X		\$475
Riverdale	405	\$1,075,500	\$2,023,792	No	Yes		X		\$175	
Riverside	993	\$1,947,347	\$1,388,221	No	Yes		X		\$175	
Riverton	304	\$214,355	\$109,373	No	No			X		\$475
Robins	3,142	\$6,026,691	\$7,108,923	Yes	-	X				
Rock Falls	155	\$103,975	\$103,675	No	No			X		\$475
Rock Rapids	2,549	\$9,364,818	\$11,641,594	Yes	-	X				
Rock Valley	3,354	\$6,061,708	\$8,434,395	Yes	-	X				
Rockford	860	\$2,580,955	\$1,714,580	No	Yes		X		\$175	
Rockwell	1,039	\$768,480	\$765,420	No	No			X		\$1,200
Rockwell City	1,709	\$1,844,479	\$2,030,145	No	Yes		X		\$175	
Rodman	45	\$10,686	\$8,330	No	No			X		\$100
Rodney	60	\$31,787	\$32,629	No	No			X		\$100
Roland	1,284	\$1,275,851	\$1,311,979	No	Yes		X		\$175	
Rolfe	584	\$945,835	\$1,621,195	No	No			X		\$1,200

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rome	117	\$126,600	\$127,275	No	No			X		\$475
Rose Hill	168	\$49,955	\$56,236	No	No			X		\$475
Rossie	70	\$23,015	\$21,715	No	No			X		\$100
Rowan	158	\$136,656	\$150,682	No	No			X		\$475
Rowley	264	\$157,666	\$147,916	No	No			X		\$475
Royal	446	\$382,230	\$395,030	No	No			X		\$900
Rudd	369	\$279,601	\$282,817	No	No			X		\$475
Runnells	507	\$259,611	\$266,447	No	No			X		\$475
Russell	554	\$299,900	\$297,451	No	No			X		\$475
Ruthven	737	\$906,148	\$740,620	No	No			X		\$1,200
Rutland	126	\$86,000	\$101,300	No	No			X		\$475
Ryan	361	\$396,124	\$506,024	No	No			X		\$900
Sabula	576	\$1,527,449	\$1,570,005	No	Yes		X		\$175	
Sac City	2,220	\$4,208,278	\$4,528,596	Yes	-	X				
Sageville	122	\$1,762,211	\$40,321	No	No			X		\$100
Salem	383	\$137,995	\$260,699	No	No			X		\$475
Salix	363	\$354,588	\$746,535	No	No			X		\$1,200
Sanborn	1,404	\$7,004,579	\$4,231,047	No	Yes		X		\$250	
Sandyville	51	\$11,055	\$15,675	No	No			X		\$100

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Scarville	72	\$42,584	\$48,124	No	No			X		\$100
Schaller	772	\$840,010	\$936,545	No	No			X		\$1,200
Schleswig	882	\$2,148,140	\$808,340	No	No			X		\$1,200
Scranton	557	\$669,439	\$688,588	No	No			X		\$1,200
Searsboro	148	\$107,005	\$97,755	No	No			X		\$475
Sergeant Bluff	4,227	\$10,304,242	\$11,567,514	Yes	-	X				
Seymour	701	\$935,583	\$1,211,590	No	No			X		\$1,200
Shambaugh	191	\$98,235	\$379,825	No	No			X		\$900
Shannon City	71	\$41,352	\$16,490	No	No			X		\$100
Sharpsburg	89	\$32,550	\$34,050	No	No			X		\$100
Sheffield	1,172	\$911,951	\$881,259	No	No			X		\$1,200
Shelby	641	\$1,028,197	\$2,650,041	No	Yes		X		\$175	
Sheldahl	319	\$310,415	\$323,902	No	No			X		\$900
Sheldon	5,188	\$14,967,220	\$8,812,664	Yes	-	X				
Shell Rock	1,296	\$1,540,532	\$1,716,677	No	Yes		X		\$175	
Shellsburg	983	\$1,580,510	\$1,131,978	No	Yes		X		\$175	
Shenandoah	5,150	\$20,318,070	\$15,494,775	Yes	-	X				
Sherrill	177	\$87,250	\$124,971	No	No			X		\$475
Shueyville	577	\$422,827	\$263,954	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Sibley	2,798	\$6,589,465	\$6,589,985	Yes	-	X				
Sidney	1,138	\$2,084,177	\$2,073,720	No	Yes		X		\$175	
Sigourney	2,059	\$3,797,033	\$3,605,776	Yes	-	X				
Silver City	245	\$329,339	\$286,943	No	No			X		\$475
Sioux Center	7,048	\$28,181,344	\$29,008,154	Yes	-	X				
Sioux City	82,684	\$249,359,292	\$221,554,236	Yes	-	X				
Sioux Rapids	775	\$866,875	\$861,058	No	No			X		\$1,200
Slater	1,489	\$1,907,874	\$3,196,896	No	Yes		X		\$250	
Sloan	973	\$1,079,730	\$1,058,478	No	Yes		X		\$175	
Smithland	224	\$163,290	\$170,179	No	No			X		\$475
Soldier	174	\$114,207	\$119,347	No	No			X		\$475
Solon	2,037	\$3,593,416	\$3,082,046	Yes	-	X				
Somers	113	\$144,400	\$138,300	No	No			X		\$475
South English	212	\$174,420	\$188,750	No	No			X		\$475
Spencer	11,233	\$19,720,317	\$21,700,690	Yes	-	X				
Spillville	367	\$707,634	\$717,022	No	No			X		\$1,200
Spirit Lake	4,840	\$12,634,865	\$14,705,082	Yes	-	X				
Spragueville	81	\$35,708	\$46,294	No	No			X		\$100
Spring Hill	63	\$21,068	\$24,468	No	No			X		\$100

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Springbrook	144	\$135,800	\$136,000	No	No			X		\$475
Springville	1,074	\$893,682	\$933,107	No	No			X		\$1,200
St. Ansgar	1,107	\$2,325,271	\$2,226,274	No	Yes		X		\$175	
St. Anthony	102	\$36,970	\$43,140	No	No			X		\$100
St. Charles	653	\$519,255	\$498,692	No	No			X		\$900
St. Donatus	135	\$112,000	\$143,700	No	No			X		\$475
St. Lucas	143	\$137,530	\$179,834	No	No			X		\$475
St. Marys	127	\$83,100	\$69,000	No	No			X		\$475
St. Olaf	108	\$161,214	\$148,611	No	No			X		\$475
St. Paul	129	\$103,186	\$98,249	No	No			X		\$475
Stacyville	494	\$1,519,586	\$1,449,641	No	Yes		X		\$175	
Stanhope	422	\$775,599	\$775,215	No	No			X		\$1,200
Stanley	125	\$66,210	\$66,724	No	No			X		\$475
Stanton	689	\$4,226,153	\$2,576,106	No	Yes		X		\$175	
Stanwood	684	\$545,125	\$634,272	No	No			X		\$1,200
State Center	1,468	\$4,782,416	\$3,593,875	No	Yes		X		\$250	
Steamboat Rock	310	\$245,386	\$260,261	No	No			X		\$475
Stockport	296	\$177,072	\$161,132	No	No			X		\$475
Stockton	197	\$155,977	\$137,577	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Storm Lake	10,600	\$31,635,944	\$29,952,919	Yes	-	X				
Story City	3,431	\$6,305,656	\$4,914,584	Yes	-	X				
Stout	224	\$106,713	\$122,667	No	No					\$475
Stratford	743	\$1,791,692	\$2,267,712	No	Yes		X		\$175	
Strawberry Point	1,279	\$2,663,104	\$2,559,763	No	Yes		X		\$175	
Struble	78	\$17,667	\$17,598	No	No			X		\$100
Stuart	1,648	\$6,963,535	\$5,878,171	No	Yes		X		\$425	
Sully	821	\$916,141	\$921,241	No	No			X		\$1,200
Sumner	2,028	\$2,475,300	\$2,222,698	Yes	-	X				
Superior	130	\$217,350	\$239,000	No	No			X		\$475
Sutherland	649	\$662,210	\$707,090	No	No			X		\$1,200
Swaledale	165	\$216,407	\$215,572	No	No			X		\$475
Swan	72	\$55,720	\$49,377	No	No			X		\$100
Swea City	536	\$685,216	\$1,132,345	No	No			X		\$1,200
Swisher	879	\$756,343	\$1,028,850	No	No			X		\$1,200
Tabor	1,040	\$918,006	\$871,563	No	No			X		\$1,200
Tama	2,877	\$3,073,017	\$4,625,864	Yes	-	X				
Templeton	362	\$452,110	\$695,262	No	No			X		\$1,200
Tennant	68	\$26,010	\$26,985	No	No			X		\$100

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Terril	367	\$366,725	\$465,176	No	No			X		\$900
Thayer	59	\$13,570	\$18,015	No	No			X		\$100
Thompson	502	\$520,072	\$479,711	No	No			X		\$900
Thor	186	\$155,692	\$145,732	No	No			X		\$475
Thornburg	67	\$22,540	\$14,921	No	No			X		\$100
Thornton	422	\$362,399	\$911,570	No	No			X		\$1,200
Thurman	229	\$97,600	\$70,317	No	No			X		\$475
Tiffin	1,947	\$7,576,502	\$4,229,850	No	Yes		X		\$250	
Tingley	184	\$66,490	\$69,030	No	No			X		\$475
Tipton	3,221	\$12,673,377	\$12,443,000	Yes	-	X				
Titonka	476	\$1,083,948	\$1,094,755	No	Yes		X		\$175	
Toledo	2,341	\$2,918,322	\$5,763,423	Yes	-	X				
Toronto	124	\$75,472	\$73,853	No	No			X		\$475
Traer	1,703	\$5,644,727	\$5,324,978	No	Yes		X		\$425	
Treynor	919	\$966,572	\$827,966	No	No			X		\$1,200
Tripoli	1,313	\$1,709,818	\$1,815,055	No	Yes		X		\$175	
Truesdale	81	\$71,300	\$58,292	No	No			X		\$475
Truro	485	\$434,316	\$886,827	No	No			X		\$1,200
Turin	68	\$21,850	\$25,721	No	No			X		\$100

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Udell	47	\$36,660	\$36,660	No	No			X		\$100
Underwood	917	\$1,150,863	\$1,884,210	No	Yes		X		\$175	
Union	397	\$322,765	\$425,701	No	No			X		\$900
Unionville	102	\$44,305	\$45,005	No	No			X		\$100
University Heights	1,051	\$1,044,986	\$877,548	No	No			X		\$1,200
University Park	487	\$812,616	\$884,195	No	No			X		\$1,200
Urbana	1,458	\$1,905,482	\$2,111,183	No	Yes		X		\$175	
Urbandale	39,463	\$77,630,281	\$75,395,409	Yes	-	X				
Ute	374	\$889,945	\$743,437	No	No			X		\$1,200
Vail	436	\$347,970	\$383,189	No	No			X		\$900
Valeria	57	\$19,304	\$13,212	No	No			X		\$100
Van Horne	682	\$1,369,726	\$939,950	No	No			X		\$1,200
Van Meter	1,016	\$1,252,609	\$1,107,334	No	Yes		X		\$175	
Van Wert	230	\$67,100	\$64,087	No	No			X		\$475
Varina	71	\$47,398	\$64,256	No	No			X		\$475
Vedic City	1,294	\$824,896	\$839,261	No	No			X		\$1,200
Ventura	717	\$960,963	\$1,066,619	No	No			X		\$1,200
Victor	893	\$1,072,000	\$1,250,000	No	Yes		X		\$175	
Villisca	1,252	\$1,338,958	\$1,382,915	No	Yes		X		\$175	

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Vincent	174	\$176,850	\$182,150	No	No			X		\$475
Vining	50	\$32,175	\$31,525	No	No			X		\$100
Vinton	5,257	\$13,434,515	\$11,547,214	Yes	-	X				
Volga	208	\$189,049	\$187,283	No	No			X		\$475
Wadena	262	\$186,607	\$183,025	No	No			X		\$475
Wahpeton	341	\$1,122,615	\$1,484,623	No	Yes		X		\$175	
Walcott	1,629	\$3,874,804	\$4,764,944	No	Yes		X		\$250	
Walford	1,463	\$936,970	\$742,822	No	No			X		\$1,200
Walker	791	\$745,478	\$784,053	No	No			X		\$1,200
Wall Lake	819	\$3,301,373	\$2,557,976	No	Yes		X		\$175	
Wallingford	197	\$237,866	\$193,050	No	No			X		\$475
Walnut	785	\$1,573,954	\$3,006,433	No	Yes		X		\$250	
Wapello	2,067	\$4,053,315	\$3,688,392	Yes	-	X				
Washington	7,266	\$16,240,053	\$13,824,234	Yes	-	X				
Washta	248	\$222,574	\$391,923	No	No			X		\$900
Waterloo	68,406	\$150,358,996	\$147,427,029	Yes	-	X				
Waterville	144	\$107,796	\$104,117	No	No			X		\$475
Waucoma	257	\$305,360	\$272,185	No	No			X		\$475
Waukee	13,790	\$61,873,625	\$33,929,709	Yes	-	X				

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Waukon	3,897	\$7,645,662	\$7,006,500	Yes	-	X				
Waverly	9,874	\$16,433,743	\$25,155,879	Yes	-	X				
Wayland	966	\$1,707,646	\$1,931,027	No	Yes		X		\$175	
Webb	141	\$165,400	\$175,000	No	No			X		\$475
Webster	88	\$52,878	\$54,855	No	No			X		\$475
Webster City	8,070	\$22,420,945	\$24,247,563	Yes	-	X				
Weldon	125	\$47,890	\$47,683	No	No			X		\$100
Wellman	1,408	\$3,069,239	\$2,773,119	No	Yes		X		\$175	
Wellsburg	707	\$1,335,772	\$740,665	No	No			X		\$1,200
Welton	165	\$206,223	\$137,230	No	No			X		\$475
Wesley	390	\$430,820	\$429,851	No	No			X		\$900
West Bend	785	\$3,390,840	\$3,763,085	No	Yes		X		\$250	
West Branch	2,322	\$3,755,600	\$3,641,097	Yes	-	X				
West Burlington	2,968	\$9,978,242	\$6,816,470	Yes	-	X				
West Chester	146	\$103,426	\$110,570	No	No			X		\$475
West Des Moines	56,609	\$113,014,188	\$125,680,121	Yes	-	X				
West Liberty	3,736	\$10,810,419	\$10,231,138	Yes	-	X				
West Okoboji	289	\$867,989	\$920,150	No	No			X		\$1,200
West Point	966	\$2,551,358	\$2,599,697	No	Yes		X		\$175	

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
West Union	2,486	\$4,973,918	\$3,171,812	Yes	-	X				
Westfield	132	\$213,975	\$213,975	No	No			X		\$475
Westgate	211	\$133,011	\$160,590	No	No			X		\$475
Westphalia	127	\$44,195	\$50,260	No	No			X		\$475
Westside	299	\$357,860	\$371,360	No	No			X		\$900
Westwood	112	\$99,400	\$88,424	No	No			X		\$475
What Cheer	646	\$462,863	\$463,417	No	No			X		\$900
Wheatland	764	\$992,079	\$696,719	No	No			X		\$1,200
Whiting	762	\$953,468	\$639,975	No	No			X		\$1,200
Whittemore	504	\$1,557,100	\$1,573,600	No	Yes		X		\$175	
Whitten	149	\$52,015	\$64,429	No	No			X		\$475
Wiley	88	\$20,970	\$29,200	No	No			X		\$100
Williams	344	\$457,149	\$445,482	No	No			X		\$900
Williamsburg	3,068	\$4,600,656	\$5,473,575	Yes	-	X				
Williamson	152	\$46,370	\$46,100	No	No			X		\$100
Wilton	2,802	\$3,263,599	\$4,067,392	Yes	-	X				
Windsor Heights	4,860	\$8,002,358	\$10,090,403	Yes	-	X				
Winfield	1,134	\$1,390,844	\$1,473,938	No	Yes		X		\$175	
Winterset	5,190	\$10,857,783	\$11,833,982	Yes	-	X				

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Winthrop	850	\$937,974	\$906,693	No	No			X		\$1,200
Wiota	116	\$109,518	\$120,450	No	No			X		\$475
Woden	229	\$2,017,924	\$2,029,640	No	Yes		X		\$175	
Woodbine	1,459	\$2,157,500	\$2,258,470	No	Yes		X		\$175	
Woodburn	202	\$111,165	\$112,165	No	No			X		\$475
Woodward	1,024	\$1,213,434	\$1,285,848	No	Yes		X		\$175	
Woolstock	168	\$641,200	\$679,200	No	No			X		\$1,200
Worthington	401	\$413,663	\$365,391	No	No			X		\$900
Wyoming	515	\$1,816,396	\$2,727,366	No	Yes		X		\$175	
Yale	246	\$188,829	\$178,791	No	No			X		\$475
Yetter	34	\$3,825	\$49,000	No	No			X		\$100
Yorktown	85	\$37,790	\$32,790	No	No			X		\$100
Zearing	554	\$726,759	\$574,977	No	No			X		\$900
Zwingle	91	\$70,240	\$58,900	No	No			X		\$475

# Audit/Exam Requirement for FY14-15

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee	
		FY 2014	FY 2015			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam	
						Annual Exam Filing Fee Structure			Periodic Exam Fee Structure		
		Under \$1 million		\$100 fee	Under \$50,000		\$100 fee				
		At least \$1 million but less than \$3 million		\$175 fee	At least \$50,000 but less than \$300,000		\$475 fee				
		At least \$3 million but less than \$5 million		\$250 fee	At least \$300,000 but less than \$600,000		\$900 fee				
		At least \$5 million but less than \$10 million		\$425 fee	\$600,000 and over		\$1,200 fee				
		At least \$10 million but less than \$25 million		\$625 fee							
		\$25 million and over		\$850 fee							

\* Annual examination filing fees are paid annually and are due upon filing of the report, but not later than March 31, 2016 (for FY15 annual exams).

\*\* Periodic examination fees are due annually, not later than March 31. The periodic fee is based on the original certified budget of the year in which the fee is due. For example, the periodic fee payable in March 2015 is based on the budget for the year ending 2015.

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.