

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Ackley | 1,589 | \$2,425,945 | \$2,283,585 | No | Yes | | X | | \$175 | |
| Ackworth | 83 | \$50,869 | \$53,549 | No | No | | | X | | \$475 |
| Adair | 781 | \$2,720,226 | \$2,901,451 | No | Yes | | X | | \$175 | |
| Adel | 3,682 | \$5,461,347 | \$5,653,093 | Yes | - | X | | | | |
| Afton | 845 | \$1,581,969 | \$3,769,584 | No | Yes | | X | | \$250 | |
| Agency | 638 | \$424,840 | \$526,840 | No | No | | | X | | \$900 |
| Ainsworth | 567 | \$1,101,020 | \$724,468 | No | No | | | X | | \$1,200 |
| Akron | 1,486 | \$5,295,929 | \$6,225,556 | No | Yes | | X | | \$425 | |
| Albert City | 699 | \$967,170 | \$941,530 | No | No | | | X | | \$1,200 |
| Albia | 3,766 | \$4,931,483 | \$6,037,681 | Yes | - | X | | | | |
| Albion | 505 | \$512,990 | \$509,235 | No | No | | | X | | \$900 |
| Alburnett | 673 | \$961,480 | \$978,595 | No | No | | | X | | \$1,200 |
| Alden | 787 | \$1,075,835 | \$914,582 | No | No | | | X | | \$1,200 |
| Alexander | 175 | \$89,850 | \$92,800 | No | No | | | X | | \$475 |
| Algona | 5,560 | \$8,782,792 | \$10,820,443 | Yes | - | X | | | | |
| Alleman | 432 | \$343,913 | \$312,345 | No | No | | | X | | \$900 |
| Allerton | 501 | \$493,247 | \$486,940 | No | No | | | X | | \$900 |
| Allison | 1,029 | \$1,724,039 | \$1,432,560 | No | Yes | | X | | \$175 | |
| Alta | 1,883 | \$1,456,890 | \$1,693,967 | No | Yes | | X | | \$175 | |

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| Alta Vista | 266 | \$433,542 | \$396,772 | No | No | | | X | | \$900 |
| Alton | 1,216 | \$3,503,129 | \$4,325,346 | No | Yes | | X | | \$250 | |
| Altoona | 14,541 | \$30,601,904 | \$31,014,099 | Yes | - | X | | | | |
| Alvord | 196 | \$12,500 | \$170,900 | No | No | | | X | | \$475 |
| Ames | 58,965 | \$381,879,553 | \$382,942,922 | Yes | - | X | | | | |
| Anamosa | 5,533 | \$6,272,506 | \$6,485,584 | Yes | - | X | | | | |
| Andover | 103 | \$155,758 | \$102,743 | No | No | | | X | | \$475 |
| Andrew | 434 | \$364,153 | \$428,684 | No | No | | | X | | \$900 |
| Anita | 972 | \$1,893,596 | \$1,912,925 | No | Yes | | X | | \$175 | |
| Ankeny | 45,582 | \$85,166,247 | \$89,003,649 | Yes | - | X | | | | |
| Anthon | 565 | \$1,226,340 | \$1,295,000 | No | Yes | | X | | \$175 | |
| Aplington | 1,128 | \$2,055,593 | \$3,154,212 | No | Yes | | X | | \$250 | |
| Arcadia | 484 | \$459,025 | \$548,775 | No | No | | | X | | \$900 |
| Archer | 131 | \$74,200 | \$73,300 | No | No | | | X | | \$475 |
| Aredale | 74 | \$46,365 | \$54,735 | No | No | | | X | | \$475 |
| Arion | 108 | \$32,907 | \$55,365 | No | No | | | X | | \$475 |
| Arispe | 100 | \$28,100 | \$34,600 | No | No | | | X | | \$100 |
| Arlington | 429 | \$1,465,974 | \$521,161 | No | No | | | X | | \$900 |
| Armstrong | 926 | \$880,810 | \$919,384 | No | No | | | X | | \$1,200 |

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| Arnolds Park | 1,126 | \$4,548,565 | \$4,203,809 | No | Yes | | X | | \$250 | |
| Arthur | 206 | \$230,223 | \$236,257 | No | No | | | X | | \$475 |
| Asbury | 4,170 | \$16,671,774 | \$14,848,663 | Yes | - | X | | | | |
| Ashton | 458 | \$622,224 | \$595,833 | No | No | | | X | | \$900 |
| Aspinwall | 40 | \$43,200 | \$26,900 | No | No | | | X | | \$100 |
| Atalissa | 311 | \$260,271 | \$205,026 | No | No | | | X | | \$475 |
| Atkins | 1,670 | \$1,959,231 | \$2,023,219 | No | Yes | | X | | \$175 | |
| Atlantic | 7,112 | \$9,690,366 | \$10,925,890 | Yes | - | X | | | | |
| Auburn | 322 | \$613,291 | \$581,885 | No | No | | | X | | \$900 |
| Audubon | 2,176 | \$2,358,972 | \$2,843,941 | Yes | - | X | | | | |
| Aurelia | 1,036 | \$1,002,432 | \$1,418,663 | No | Yes | | X | | \$175 | |
| Aurora | 185 | \$136,947 | \$146,879 | No | No | | | X | | \$475 |
| Avoca | 1,506 | \$3,782,250 | \$3,358,386 | No | Yes | | X | | \$250 | |
| Ayrshire | 143 | \$121,655 | \$104,700 | No | No | | | X | | \$475 |
| Badger | 561 | \$489,286 | \$583,155 | No | No | | | X | | \$900 |
| Bagley | 303 | \$197,953 | \$198,685 | No | No | | | X | | \$475 |
| Baldwin | 109 | \$98,133 | \$81,353 | No | No | | | X | | \$475 |
| Balltown | 68 | \$46,000 | \$66,714 | No | No | | | X | | \$475 |
| Bancroft | 732 | \$1,250,317 | \$1,337,417 | No | Yes | | X | | \$175 | |

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| Bankston | 25 | \$9,250 | \$9,650 | No | No | | | X | | \$100 |
| Barnes City | 176 | \$217,715 | \$391,657 | No | No | | | X | | \$900 |
| Barnum | 191 | \$160,794 | \$146,577 | No | No | | | X | | \$475 |
| Bassett | 66 | \$30,726 | \$33,241 | No | No | | | X | | \$100 |
| Batavia | 499 | \$296,574 | \$294,000 | No | No | | | X | | \$475 |
| Battle Creek | 713 | \$873,714 | \$833,705 | No | No | | | X | | \$1,200 |
| Baxter | 1,101 | \$1,397,161 | \$1,443,712 | No | Yes | | X | | \$175 | |
| Bayard | 471 | \$503,376 | \$557,307 | No | No | | | X | | \$900 |
| Beacon | 494 | \$55,908 | \$124,170 | No | No | | | X | | \$475 |
| Beaconsfield | 15 | \$4,693 | \$5,083 | No | No | | | X | | \$100 |
| Beaman | 191 | \$321,161 | \$300,931 | No | No | | | X | | \$900 |
| Beaver | 48 | \$17,050 | \$15,975 | No | No | | | X | | \$100 |
| Bedford | 1,440 | \$2,465,607 | \$2,505,274 | No | Yes | | X | | \$175 | |
| Belle Plaine | 2,534 | \$3,077,997 | \$2,967,392 | Yes | - | X | | | | |
| Bellevue | 2,191 | \$8,232,197 | \$6,665,914 | Yes | - | X | | | | |
| Belmond | 2,376 | \$8,193,578 | \$5,584,488 | Yes | - | X | | | | |
| Bennett | 405 | \$346,585 | \$389,202 | No | No | | | X | | \$900 |
| Benton | 41 | \$14,214 | \$21,721 | No | No | | | X | | \$100 |
| Berkley | 32 | \$5,783 | \$5,841 | No | No | | | X | | \$100 |

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| Bernard | 112 | \$114,860 | \$105,146 | No | No | | | X | | \$475 |
| Bertram | 294 | \$162,625 | \$1,959,000 | No | No | | | X | | \$1,200 |
| Bettendorf | 33,217 | \$80,135,120 | \$75,902,987 | Yes | - | X | | | | |
| Bevington | 63 | \$147,866 | \$97,191 | No | No | | | X | | \$475 |
| Birmingham | 448 | \$413,709 | \$429,854 | No | No | | | X | | \$900 |
| Blairsburg | 215 | \$166,558 | \$160,928 | No | No | | | X | | \$475 |
| Blairstown | 692 | \$783,646 | \$802,422 | No | No | | | X | | \$1,200 |
| Blakesburg | 296 | \$291,874 | \$331,629 | No | No | | | X | | \$900 |
| Blanchard | 38 | \$14,756 | \$13,625 | No | No | | | X | | \$100 |
| Blencoe | 224 | \$278,057 | \$530,469 | No | No | | | X | | \$900 |
| Blockton | 192 | \$115,454 | \$144,390 | No | No | | | X | | \$475 |
| Bloomfield | 2,640 | \$11,164,544 | \$14,353,094 | Yes | - | X | | | | |
| Blue Grass | 1,452 | \$2,368,357 | \$2,902,487 | No | Yes | | X | | \$175 | |
| Bode | 302 | \$292,526 | \$301,713 | No | No | | | X | | \$900 |
| Bonaparte | 433 | \$333,960 | \$925,965 | No | No | | | X | | \$1,200 |
| Bondurant | 3,860 | \$5,714,534 | \$5,778,273 | Yes | - | X | | | | |
| Boone | 12,661 | \$16,715,910 | \$19,649,702 | Yes | - | X | | | | |
| Bouton | 129 | \$78,043 | \$77,092 | No | No | | | X | | \$475 |
| Boxholm | 195 | \$123,125 | \$84,425 | No | No | | | X | | \$475 |

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| Boyden | 707 | \$1,009,939 | \$922,660 | No | No | | | X | | \$1,200 |
| Braddyville | 159 | \$94,923 | \$96,160 | No | No | | | X | | \$475 |
| Bradgate | 86 | \$51,000 | \$53,700 | No | No | | | X | | \$475 |
| Brandon | 309 | \$296,019 | \$275,570 | No | No | | | X | | \$475 |
| Brayton | 128 | \$140,500 | \$142,800 | No | No | | | X | | \$475 |
| Breda | 483 | \$1,043,153 | \$1,299,912 | No | Yes | | X | | \$175 | |
| Bridgewater | 182 | \$94,989 | \$90,400 | No | No | | | X | | \$475 |
| Brighton | 652 | \$968,373 | \$1,065,368 | No | No | | | X | | \$1,200 |
| Bristow | 160 | \$143,300 | \$153,300 | No | No | | | X | | \$475 |
| Britt | 2,069 | \$2,295,349 | \$2,250,170 | Yes | - | X | | | | |
| Bronson | 322 | \$469,621 | \$371,062 | No | No | | | X | | \$900 |
| Brooklyn | 1,468 | \$4,346,293 | \$4,493,179 | No | Yes | | X | | \$250 | |
| Brunsville | 151 | \$118,130 | \$115,800 | No | No | | | X | | \$475 |
| Buck Grove | 43 | \$14,802 | \$36,841 | No | No | | | X | | \$100 |
| Buckeye | 108 | \$73,100 | \$80,100 | No | No | | | X | | \$475 |
| Buffalo | 1,270 | \$2,048,729 | \$2,156,722 | No | Yes | | X | | \$175 | |
| Buffalo Center | 905 | \$1,889,873 | \$936,281 | No | No | | | X | | \$1,200 |
| Burlington | 25,663 | \$44,054,166 | \$49,390,745 | Yes | - | X | | | | |
| Burt | 533 | \$963,970 | \$1,142,810 | No | No | | | X | | \$1,200 |

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| Bussey | 422 | \$362,260 | \$355,500 | No | No | | | X | | \$900 |
| Calamus | 439 | \$1,187,379 | \$1,252,105 | No | Yes | | X | | \$175 | |
| Callender | 376 | \$809,816 | \$903,220 | No | No | | | X | | \$1,200 |
| Calmar | 978 | \$1,254,260 | \$1,716,625 | No | Yes | | X | | \$175 | |
| Calumet | 170 | \$228,200 | \$101,000 | No | No | | | X | | \$475 |
| Camanche | 4,448 | \$5,051,081 | \$5,280,070 | Yes | - | X | | | | |
| Cambridge | 827 | \$768,855 | \$794,842 | No | No | | | X | | \$1,200 |
| Cantril | 222 | \$210,068 | \$188,177 | No | No | | | X | | \$475 |
| Carbon | 34 | \$8,200 | \$9,500 | No | No | | | X | | \$100 |
| Carlisle | 3,876 | \$8,258,877 | \$9,824,530 | Yes | - | X | | | | |
| Carpenter | 109 | \$50,696 | \$62,472 | No | No | | | X | | \$475 |
| Carroll | 10,103 | \$18,249,977 | \$19,847,524 | Yes | - | X | | | | |
| Carson | 812 | \$1,035,837 | \$1,130,059 | No | Yes | | X | | \$175 | |
| Carter Lake | 3,785 | \$6,204,650 | \$5,360,158 | Yes | - | X | | | | |
| Cascade | 2,159 | \$6,506,267 | \$12,803,933 | Yes | - | X | | | | |
| Casey | 426 | \$373,848 | \$1,861,350 | No | No | | | X | | \$1,200 |
| Castalia | 173 | \$107,250 | \$133,899 | No | No | | | X | | \$475 |
| Castana | 147 | \$61,445 | \$110,904 | No | No | | | X | | \$475 |
| Cedar Falls | 39,260 | \$55,033,530 | \$75,720,440 | Yes | - | X | | | | |

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| Cedar Rapids | 126,326 | \$579,190,611 | \$513,180,305 | Yes | - | X | | | | |
| Center Junction | 111 | \$75,913 | \$81,332 | No | No | | | | | \$475 |
| Center Point | 2,421 | \$8,028,882 | \$4,983,008 | Yes | - | X | | | | |
| Centerville | 5,528 | \$7,504,280 | \$7,817,561 | Yes | - | X | | | | |
| Central City | 1,257 | \$1,490,899 | \$1,551,468 | No | Yes | | X | | \$175 | |
| Centralia | 134 | \$28,500 | \$40,880 | No | No | | | X | | \$100 |
| Chariton | 4,321 | \$6,922,704 | \$5,898,510 | Yes | - | X | | | | |
| Charles City | 7,652 | \$15,884,821 | \$15,578,493 | Yes | - | X | | | | |
| Charlotte | 394 | \$331,692 | \$295,676 | No | No | | | X | | \$475 |
| Charter Oak | 502 | \$843,973 | \$951,741 | No | No | | | X | | \$1,200 |
| Chatsworth | 79 | \$21,920 | \$28,843 | No | No | | | X | | \$100 |
| Chelsea | 267 | \$142,765 | \$236,442 | No | No | | | X | | \$475 |
| Cherokee | 5,253 | \$8,235,142 | \$8,458,941 | Yes | - | X | | | | |
| Chester | 127 | \$111,106 | \$97,081 | No | No | | | X | | \$475 |
| Chillicothe | 97 | \$18,868 | \$85,888 | No | No | | | X | | \$475 |
| Churdan | 386 | \$503,487 | \$553,376 | No | No | | | X | | \$900 |
| Cincinnati | 357 | \$406,723 | \$412,438 | No | No | | | X | | \$900 |
| Clare | 146 | \$221,187 | \$223,161 | No | No | | | X | | \$475 |
| Clarence | 974 | \$998,748 | \$1,053,685 | No | No | | | X | | \$1,200 |

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| Clarinda | 5,572 | \$37,214,575 | \$47,365,100 | Yes | - | X | | | | |
| Clarion | 2,850 | \$94,006,221 | \$93,938,949 | Yes | - | X | | | | |
| Clarksville | 1,439 | \$1,370,698 | \$1,426,830 | No | Yes | | X | | \$175 | |
| Clayton | 43 | \$84,006 | \$90,726 | No | No | | | X | | \$475 |
| Clear Lake | 7,777 | \$14,827,906 | \$12,141,766 | Yes | - | X | | | | |
| Clearfield | 363 | \$730,356 | \$682,833 | No | No | | | X | | \$1,200 |
| Cleghorn | 240 | \$286,464 | \$256,908 | No | No | | | X | | \$475 |
| Clemons | 148 | \$135,447 | \$137,079 | No | No | | | X | | \$475 |
| Clermont | 632 | \$654,424 | \$654,304 | No | No | | | X | | \$1,200 |
| Clinton | 26,885 | \$47,384,428 | \$54,808,013 | Yes | - | X | | | | |
| Clio | 80 | \$23,950 | \$27,748 | No | No | | | X | | \$100 |
| Clive | 15,447 | \$32,623,941 | \$36,671,369 | Yes | - | X | | | | |
| Clutier | 213 | \$188,846 | \$193,800 | No | No | | | X | | \$475 |
| Coburg | 42 | \$11,294 | \$12,125 | No | No | | | X | | \$100 |
| Coggon | 658 | \$784,056 | \$4,476,776 | No | No | | | X | | \$1,200 |
| Coin | 193 | \$162,640 | \$180,827 | No | No | | | X | | \$475 |
| Colesburg | 404 | \$1,525,163 | \$726,950 | No | No | | | X | | \$1,200 |
| Colfax | 2,093 | \$2,195,258 | \$2,136,934 | Yes | - | X | | | | |
| College Springs | 214 | \$240,000 | \$243,000 | No | No | | | X | | \$475 |

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| Collins | 495 | \$654,026 | \$678,157 | No | No | | | X | | \$1,200 |
| Colo | 876 | \$1,968,795 | \$999,565 | No | No | | | X | | \$1,200 |
| Columbus City | 391 | \$216,254 | \$217,293 | No | No | | | X | | \$475 |
| Columbus Junction | 1,899 | \$2,481,303 | \$1,565,277 | No | Yes | | X | | \$175 | |
| Colwell | 73 | \$36,762 | \$36,762 | No | No | | | X | | \$100 |
| Conesville | 432 | \$516,720 | \$246,217 | No | No | | | X | | \$475 |
| Conrad | 1,108 | \$1,371,021 | \$1,339,576 | No | Yes | | X | | \$175 | |
| Conway | 41 | \$12,351 | \$14,768 | No | No | | | X | | \$100 |
| Coon Rapids | 1,305 | \$9,316,626 | \$10,124,459 | No | Yes | | X | | \$625 | |
| Coppock | 47 | \$7,650 | \$13,450 | No | No | | | X | | \$100 |
| Coralville | 18,907 | \$71,415,720 | \$70,847,340 | Yes | - | X | | | | |
| Corning | 1,635 | \$2,904,825 | \$2,199,631 | No | Yes | | X | | \$175 | |
| Correctionville | 821 | \$783,042 | \$887,644 | No | No | | | X | | \$1,200 |
| Corwith | 309 | \$760,039 | \$777,045 | No | No | | | X | | \$1,200 |
| Corydon | 1,585 | \$1,766,259 | \$2,084,672 | No | Yes | | X | | \$175 | |
| Cotter | 48 | \$7,710 | \$7,710 | No | No | | | X | | \$100 |
| Coulter | 281 | \$193,050 | \$213,352 | No | No | | | X | | \$475 |
| Council Bluffs | 62,230 | \$121,301,259 | \$131,614,276 | Yes | - | X | | | | |
| Craig | 89 | \$79,089 | \$109,373 | No | No | | | X | | \$475 |

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| Crawfordsville | 264 | \$183,100 | \$189,100 | No | No | | | X | | \$475 |
| Crescent | 617 | \$1,741,460 | \$1,696,247 | No | Yes | | X | | \$175 | |
| Cresco | 3,868 | \$7,218,880 | \$5,994,791 | Yes | - | X | | | | |
| Creston | 7,834 | \$12,664,855 | \$11,680,864 | Yes | - | X | | | | |
| Cromwell | 107 | \$31,217 | \$33,633 | No | No | | | X | | \$100 |
| Crystal Lake | 250 | \$222,050 | \$223,525 | No | No | | | X | | \$475 |
| Cumberland | 262 | \$273,885 | \$220,630 | No | No | | | X | | \$475 |
| Cumming | 351 | \$336,811 | \$498,811 | No | No | | | X | | \$900 |
| Curlew | 58 | \$10,472 | \$19,103 | No | No | | | X | | \$100 |
| Cushing | 220 | \$207,707 | \$213,045 | No | No | | | X | | \$475 |
| Cylinder | 88 | \$62,200 | \$59,450 | No | No | | | X | | \$475 |
| Dakota City | 843 | \$780,728 | \$808,058 | No | No | | | X | | \$1,200 |
| Dallas Center | 1,623 | \$2,434,817 | \$2,425,328 | No | Yes | | X | | \$175 | |
| Dana | 71 | \$30,380 | \$30,900 | No | No | | | X | | \$100 |
| Danbury | 348 | \$295,328 | \$294,283 | No | No | | | X | | \$475 |
| Danville | 934 | \$1,891,147 | \$2,224,313 | No | Yes | | X | | \$175 | |
| Davenport | 99,685 | \$211,700,798 | \$243,845,221 | Yes | - | X | | | | |
| Davis City | 204 | \$211,455 | \$171,459 | No | No | | | X | | \$475 |
| Dawson | 131 | \$98,851 | \$96,213 | No | No | | | X | | \$475 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|--------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Dayton | 837 | \$1,587,911 | \$1,794,838 | No | Yes | | X | | \$175 | |
| De Soto | 1,050 | \$4,561,906 | \$6,195,024 | No | Yes | | X | | \$425 | |
| De Witt | 5,322 | \$10,746,735 | \$13,721,983 | Yes | - | X | | | | |
| Decatur City | 197 | \$84,182 | \$100,500 | No | No | | | X | | \$475 |
| Decorah | 8,127 | \$13,595,321 | \$14,564,529 | Yes | - | X | | | | |
| Dedham | 266 | \$198,142 | \$202,842 | No | No | | | X | | \$475 |
| Deep River | 279 | \$238,310 | \$240,615 | No | No | | | X | | \$475 |
| Defiance | 284 | \$124,600 | \$166,900 | No | No | | | X | | \$475 |
| Delaware | 159 | \$318,866 | \$394,050 | No | No | | | X | | \$900 |
| Delhi | 460 | \$600,230 | \$670,332 | No | No | | | X | | \$1,200 |
| Delmar | 525 | \$413,000 | \$425,509 | No | No | | | X | | \$900 |
| Deloit | 264 | \$679,263 | \$673,863 | No | No | | | X | | \$1,200 |
| Delphos | 25 | \$7,500 | \$0 | No | No | | | X | | \$100 |
| Delta | 328 | \$243,947 | \$269,581 | No | No | | | X | | \$475 |
| Denison | 8,298 | \$11,319,435 | \$9,650,834 | Yes | - | X | | | | |
| Denver | 1,780 | \$8,994,237 | \$5,180,676 | No | Yes | | X | | \$425 | |
| Derby | 115 | \$35,633 | \$38,639 | No | No | | | X | | \$100 |
| Des Moines | 203,433 | \$438,617,073 | \$472,651,755 | Yes | - | X | | | | |
| Dexter | 611 | \$383,189 | \$378,862 | No | No | | | X | | \$900 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Diagonal | 330 | \$281,483 | \$296,386 | No | No | | | X | | \$475 |
| Dickens | 185 | \$209,000 | \$208,500 | No | No | | | X | | \$475 |
| Dike | 1,209 | \$2,330,513 | \$2,440,257 | No | Yes | | X | | \$175 | |
| Dixon | 247 | \$194,480 | \$150,546 | No | No | | | X | | \$475 |
| Dolliver | 66 | \$47,963 | \$48,566 | No | No | | | X | | \$100 |
| Donahue | 346 | \$346,374 | \$361,558 | No | No | | | X | | \$900 |
| Donnellson | 912 | \$1,019,603 | \$1,026,479 | No | Yes | | X | | \$175 | |
| Doon | 577 | \$506,800 | \$520,700 | No | No | | | X | | \$900 |
| Dougherty | 58 | \$64,200 | \$60,000 | No | No | | | X | | \$475 |
| Dow City | 510 | \$430,869 | \$471,023 | No | No | | | X | | \$900 |
| Dows | 538 | \$449,869 | \$475,356 | No | No | | | X | | \$900 |
| Drakesville | 184 | \$69,530 | \$77,600 | No | No | | | X | | \$475 |
| Dubuque | 57,637 | \$200,938,637 | \$202,270,718 | Yes | - | X | | | | |
| Dumont | 637 | \$547,025 | \$619,714 | No | No | | | X | | \$1,200 |
| Duncombe | 410 | \$540,933 | \$556,658 | No | No | | | X | | \$900 |
| Dundee | 174 | \$100,886 | \$126,786 | No | No | | | X | | \$475 |
| Dunkerton | 852 | \$1,481,080 | \$1,017,036 | No | Yes | | X | | \$175 | |
| Dunlap | 1,042 | \$962,097 | \$1,007,867 | No | No | | | X | | \$1,200 |
| Durango | 22 | \$2,560 | \$2,995 | No | No | | | X | | \$100 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Durant | 1,832 | \$7,452,062 | \$10,628,625 | No | Yes | | X | | \$625 | |
| Dyersville | 4,058 | \$5,367,825 | \$5,794,040 | Yes | - | X | | | | |
| Dysart | 1,379 | \$3,933,546 | \$3,154,709 | No | Yes | | X | | \$250 | |
| Eagle Grove | 3,583 | \$5,612,067 | \$5,500,343 | Yes | - | X | | | | |
| Earlham | 1,450 | \$2,341,280 | \$2,010,919 | No | Yes | | X | | \$175 | |
| Earling | 437 | \$330,210 | \$327,420 | No | No | | | X | | \$900 |
| Earlville | 812 | \$1,469,612 | \$1,490,302 | No | Yes | | X | | \$175 | |
| Early | 557 | \$632,463 | \$618,519 | No | No | | | X | | \$1,200 |
| East Peru | 125 | \$44,436 | \$50,675 | No | No | | | X | | \$475 |
| Eddyville | 1,024 | \$998,883 | \$3,032,610 | No | No | | | X | | \$1,200 |
| Edgewood | 864 | \$1,098,147 | \$2,257,503 | No | Yes | | X | | \$175 | |
| Elberon | 196 | \$167,775 | \$161,175 | No | No | | | X | | \$475 |
| Eldon | 927 | \$792,782 | \$833,903 | No | No | | | X | | \$1,200 |
| Eldora | 2,732 | \$4,957,503 | \$3,661,285 | Yes | - | X | | | | |
| Eldridge | 5,651 | \$12,154,810 | \$13,369,866 | Yes | - | X | | | | |
| Elgin | 683 | \$496,705 | \$666,841 | No | No | | | X | | \$1,200 |
| Elk Horn | 662 | \$848,930 | \$605,329 | No | No | | | X | | \$1,200 |
| Elk Run Heights | 1,117 | \$837,359 | \$1,725,360 | No | No | | | X | | \$1,200 |
| Elkader | 1,273 | \$3,233,068 | \$2,562,893 | No | Yes | | X | | \$175 | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Elkhart | 683 | \$410,660 | \$403,660 | No | No | | | X | | \$900 |
| Elkport | 37 | \$13,137 | \$14,950 | No | No | | | X | | \$100 |
| Elliott | 350 | \$296,737 | \$289,560 | No | No | | | X | | \$475 |
| Ellston | 43 | \$14,965 | \$17,945 | No | No | | | X | | \$100 |
| Ellsworth | 531 | \$1,293,426 | \$1,293,351 | No | Yes | | X | | \$175 | |
| Elma | 546 | \$548,108 | \$448,947 | No | No | | | X | | \$900 |
| Ely | 1,776 | \$2,874,653 | \$2,354,339 | No | Yes | | X | | \$175 | |
| Emerson | 438 | \$352,928 | \$441,322 | No | No | | | X | | \$900 |
| Emmetsburg | 3,904 | \$11,457,497 | \$11,475,669 | Yes | - | X | | | | |
| Epworth | 1,860 | \$4,899,078 | \$2,545,298 | No | Yes | | X | | \$175 | |
| Essex | 798 | \$919,456 | \$1,224,349 | No | No | | | X | | \$1,200 |
| Estherville | 6,360 | \$17,498,280 | \$17,688,267 | Yes | - | X | | | | |
| Evansdale | 4,751 | \$4,045,390 | \$7,853,054 | Yes | - | X | | | | |
| Everly | 603 | \$3,189,311 | \$3,279,717 | No | Yes | | X | | \$250 | |
| Exira | 840 | \$841,724 | \$1,013,472 | No | No | | | X | | \$1,200 |
| Exline | 160 | \$44,578 | \$44,833 | No | No | | | X | | \$100 |
| Fairbank | 1,113 | \$5,697,201 | \$6,263,654 | No | Yes | | X | | \$425 | |
| Fairfax | 2,123 | \$5,603,873 | \$6,081,538 | Yes | - | X | | | | |
| Fairfield | 9,464 | \$50,365,919 | \$18,175,403 | Yes | - | X | | | | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|---------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Farley | 1,537 | \$2,302,544 | \$2,745,673 | No | Yes | | X | | \$175 | |
| Farmersburg | 302 | \$294,838 | \$304,020 | No | No | | | X | | \$900 |
| Farmington | 664 | \$631,100 | \$612,750 | No | No | | | X | | \$1,200 |
| Farnhamville | 371 | \$823,650 | \$1,007,050 | No | No | | | X | | \$1,200 |
| Farragut | 485 | \$344,305 | \$955,481 | No | No | | | X | | \$1,200 |
| Fayette | 1,338 | \$2,829,973 | \$1,901,282 | No | Yes | | X | | \$175 | |
| Fenton | 279 | \$412,910 | \$511,095 | No | No | | | X | | \$900 |
| Ferguson | 126 | \$51,912 | \$50,122 | No | No | | | X | | \$475 |
| Fertile | 370 | \$290,582 | \$311,162 | No | No | | | X | | \$900 |
| Floris | 138 | \$75,083 | \$179,083 | No | No | | | X | | \$475 |
| Floyd | 335 | \$413,249 | \$374,924 | No | No | | | X | | \$900 |
| Fonda | 631 | \$2,466,683 | \$1,941,740 | No | Yes | | X | | \$175 | |
| Fontanelle | 672 | \$1,564,048 | \$1,463,625 | No | Yes | | X | | \$175 | |
| Forest City | 4,151 | \$16,527,949 | \$12,668,799 | Yes | - | X | | | | |
| Fort Atkinson | 349 | \$408,302 | \$577,387 | No | No | | | X | | \$900 |
| Fort Dodge | 25,206 | \$57,294,580 | \$87,806,959 | Yes | - | X | | | | |
| Fort Madison | 11,051 | \$23,600,210 | \$23,298,200 | Yes | - | X | | | | |
| Fostoria | 231 | \$219,631 | \$200,635 | No | No | | | X | | \$475 |
| Franklin | 143 | \$49,025 | \$46,440 | No | No | | | X | | \$100 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Fraser | 102 | \$21,779 | \$24,658 | No | No | | | X | | \$100 |
| Fredericksburg | 931 | \$3,110,374 | \$3,096,984 | No | Yes | | X | | \$250 | |
| Frederika | 183 | \$116,240 | \$128,025 | No | No | | | X | | \$475 |
| Fredonia | 244 | \$111,350 | \$115,700 | No | No | | | X | | \$475 |
| Fremont | 743 | \$477,956 | \$406,505 | No | No | | | X | | \$900 |
| Fruitland | 977 | \$420,246 | \$415,542 | No | No | | | X | | \$900 |
| Galt | 32 | \$13,684 | \$9,590 | No | No | | | X | | \$100 |
| Galva | 434 | \$420,348 | \$418,660 | No | No | | | X | | \$900 |
| Garber | 88 | \$35,053 | \$45,513 | No | No | | | X | | \$100 |
| Garden Grove | 211 | \$178,200 | \$177,333 | No | No | | | X | | \$475 |
| Garnavillo | 745 | \$1,905,266 | \$2,877,616 | No | Yes | | X | | \$175 | |
| Garner | 3,129 | \$5,595,855 | \$5,526,351 | Yes | - | X | | | | |
| Garrison | 371 | \$272,172 | \$208,674 | No | No | | | X | | \$475 |
| Garwin | 527 | \$314,667 | \$359,645 | No | No | | | X | | \$900 |
| Geneva | 165 | \$59,605 | \$60,755 | No | No | | | X | | \$475 |
| George | 1,080 | \$1,425,414 | \$1,319,712 | No | Yes | | X | | \$175 | |
| Gibson | 61 | \$17,200 | \$17,200 | No | No | | | X | | \$100 |
| Gilbert | 1,082 | \$877,857 | \$975,895 | No | No | | | X | | \$1,200 |
| Gilbertville | 712 | \$987,146 | \$1,048,633 | No | No | | | X | | \$1,200 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Gillett Grove | 49 | \$24,253 | \$31,700 | No | No | | | X | | \$100 |
| Gilman | 509 | \$431,154 | \$448,942 | No | No | | | X | | \$900 |
| Gilmore City | 504 | \$1,898,764 | \$1,593,205 | No | Yes | | X | | \$175 | |
| Gladbrook | 945 | \$1,607,781 | \$2,559,961 | No | Yes | | X | | \$175 | |
| Glenwood | 5,269 | \$4,249,013 | \$6,373,053 | Yes | - | X | | | | |
| Glidden | 1,146 | \$2,449,974 | \$2,289,352 | No | Yes | | X | | \$175 | |
| Goldfield | 635 | \$559,043 | \$618,275 | No | No | | | X | | \$1,200 |
| Goodell | 139 | \$89,150 | \$88,850 | No | No | | | X | | \$475 |
| Goose Lake | 240 | \$245,255 | \$240,911 | No | No | | | X | | \$475 |
| Gowrie | 1,037 | \$2,509,153 | \$2,518,954 | No | Yes | | X | | \$175 | |
| Graettinger | 844 | \$2,892,898 | \$2,613,611 | No | Yes | | X | | \$175 | |
| Graf | 79 | \$36,228 | \$19,188 | No | No | | | X | | \$100 |
| Grafton | 252 | \$629,565 | \$571,730 | No | No | | | X | | \$900 |
| Grand Junction | 824 | \$307,900 | \$372,481 | No | No | | | X | | \$900 |
| Grand Mound | 642 | \$448,143 | \$506,540 | No | No | | | X | | \$900 |
| Grand River | 236 | \$0 | \$99,000 | No | No | | | X | | \$475 |
| Grandview | 556 | \$348,471 | \$362,676 | No | No | | | X | | \$900 |
| Granger | 1,244 | \$1,837,058 | \$4,296,053 | No | Yes | | X | | \$250 | |
| Grant | 92 | \$37,980 | \$38,384 | No | No | | | X | | \$100 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Granville | 312 | \$375,600 | \$1,140,500 | No | No | | | X | | \$1,200 |
| Gravity | 188 | \$62,850 | \$61,872 | No | No | | | X | | \$475 |
| Gray | 63 | \$18,150 | \$19,650 | No | No | | | X | | \$100 |
| Greeley | 256 | \$139,200 | \$164,350 | No | No | | | X | | \$475 |
| Greene | 1,130 | \$1,689,739 | \$1,707,253 | No | Yes | | X | | \$175 | |
| Greenfield | 1,982 | \$7,408,458 | \$7,526,063 | No | Yes | | X | | \$425 | |
| Greenville | 75 | \$38,385 | \$42,820 | No | No | | | X | | \$100 |
| Grimes | 8,246 | \$18,539,047 | \$21,717,896 | Yes | - | X | | | | |
| Grinnell | 9,218 | \$19,638,294 | \$20,348,285 | Yes | - | X | | | | |
| Griswold | 1,036 | \$1,120,035 | \$1,285,761 | No | Yes | | X | | \$175 | |
| Grundy Center | 2,706 | \$7,736,955 | \$7,583,194 | Yes | - | X | | | | |
| Gruver | 94 | \$107,060 | \$93,600 | No | No | | | X | | \$475 |
| Guernsey | 63 | \$34,905 | \$34,290 | No | No | | | X | | \$100 |
| Guthrie Center | 1,569 | \$3,766,777 | \$3,918,695 | No | Yes | | X | | \$250 | |
| Guttenberg | 1,919 | \$21,462,137 | \$22,383,012 | No | Yes | | X | | \$625 | |
| Halbur | 246 | \$154,850 | \$159,731 | No | No | | | X | | \$475 |
| Hamburg | 1,187 | \$1,123,557 | \$1,039,098 | No | Yes | | X | | \$175 | |
| Hamilton | 130 | \$30,800 | \$21,800 | No | No | | | X | | \$100 |
| Hampton | 4,461 | \$12,616,457 | \$10,521,629 | Yes | - | X | | | | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|---------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Hancock | 196 | \$220,451 | \$226,245 | No | No | | | X | | \$475 |
| Hanlontown | 226 | \$166,388 | \$182,788 | No | No | | | X | | \$475 |
| Hansell | 98 | \$48,474 | \$55,626 | No | No | | | X | | \$475 |
| Harcourt | 303 | \$252,312 | \$259,145 | No | No | | | X | | \$475 |
| Hardy | 47 | \$45,200 | \$49,400 | No | No | | | X | | \$100 |
| Harlan | 5,106 | \$20,335,726 | \$21,638,961 | Yes | - | X | | | | |
| Harper | 114 | \$90,323 | \$94,029 | No | No | | | X | | \$475 |
| Harpers Ferry | 328 | \$452,421 | \$448,856 | No | No | | | X | | \$900 |
| Harris | 170 | \$102,297 | \$197,269 | No | No | | | X | | \$475 |
| Hartford | 771 | \$469,426 | \$714,312 | No | No | | | X | | \$1,200 |
| Hartley | 1,672 | \$4,869,331 | \$4,996,188 | No | Yes | | X | | \$250 | |
| Hartwick | 86 | \$38,323 | \$36,003 | No | No | | | X | | \$100 |
| Harvey | 235 | \$162,000 | \$134,800 | No | No | | | X | | \$475 |
| Hastings | 152 | \$192,774 | \$195,311 | No | No | | | X | | \$475 |
| Havelock | 138 | \$169,094 | \$181,383 | No | No | | | X | | \$475 |
| Haverhill | 173 | \$120,217 | \$191,371 | No | No | | | X | | \$475 |
| Hawarden | 2,546 | \$19,232,860 | \$18,700,278 | Yes | - | X | | | | |
| Hawkeye | 449 | \$1,092,020 | \$450,014 | No | No | | | X | | \$900 |
| Hayesville | 50 | \$16,346 | \$15,265 | No | No | | | X | | \$100 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Hazleton | 823 | \$1,247,185 | \$621,804 | No | No | | | X | | \$1,200 |
| Hedrick | 764 | \$691,939 | \$721,720 | No | No | | | X | | \$1,200 |
| Henderson | 185 | \$163,744 | \$168,614 | No | No | | | X | | \$475 |
| Hepburn | 23 | \$9,850 | \$10,175 | No | No | | | X | | \$100 |
| Hiawatha | 7,024 | \$15,553,864 | \$16,967,066 | Yes | - | X | | | | |
| Hills | 703 | \$409,595 | \$2,809,703 | No | No | | | X | | \$1,200 |
| Hillsboro | 180 | \$229,830 | \$216,915 | No | No | | | X | | \$475 |
| Hinton | 928 | \$2,585,299 | \$2,307,496 | No | Yes | | X | | \$175 | |
| Holland | 282 | \$191,920 | \$172,043 | No | No | | | X | | \$475 |
| Holstein | 1,396 | \$2,866,851 | \$3,389,063 | No | Yes | | X | | \$250 | |
| Holy Cross | 374 | \$492,611 | \$358,673 | No | No | | | X | | \$900 |
| Hopkinton | 628 | \$1,308,840 | \$1,327,787 | No | Yes | | X | | \$175 | |
| Hornick | 225 | \$187,160 | \$196,160 | No | No | | | X | | \$475 |
| Hospers | 698 | \$1,393,196 | \$1,349,479 | No | Yes | | X | | \$175 | |
| Houghton | 146 | \$83,800 | \$77,810 | No | No | | | X | | \$475 |
| Hubbard | 845 | \$783,891 | \$876,350 | No | No | | | X | | \$1,200 |
| Hudson | 2,282 | \$3,164,810 | \$2,914,275 | Yes | - | X | | | | |
| Hull | 2,175 | \$7,153,566 | \$3,836,968 | Yes | - | X | | | | |
| Humboldt | 4,690 | \$11,018,968 | \$8,297,390 | Yes | - | X | | | | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|------------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Humeston | 494 | \$503,871 | \$3,182,685 | No | No | | | X | | \$1,200 |
| Huxley | 3,317 | \$8,787,646 | \$8,821,489 | Yes | - | X | | | | |
| Ida Grove | 2,142 | \$3,031,425 | \$5,774,791 | Yes | - | X | | | | |
| Imogene | 72 | \$29,196 | \$23,699 | No | No | | | X | | \$100 |
| Independence | 5,966 | \$8,706,483 | \$12,304,660 | Yes | - | X | | | | |
| Indianola | 14,782 | \$31,894,550 | \$34,139,489 | Yes | - | X | | | | |
| Inwood | 814 | \$1,175,037 | \$1,200,078 | No | Yes | | X | | \$175 | |
| Ionia | 291 | \$188,109 | \$211,844 | No | No | | | X | | \$475 |
| Iowa City | 67,862 | \$174,532,078 | \$157,987,398 | Yes | - | X | | | | |
| Iowa Falls | 5,238 | \$36,871,704 | \$34,748,550 | Yes | - | X | | | | |
| Ireton | 609 | \$593,385 | \$681,860 | No | No | | | X | | \$1,200 |
| Irwin | 341 | \$257,800 | \$274,920 | No | No | | | X | | \$475 |
| Jackson Junction | 58 | \$34,455 | \$61,900 | No | No | | | X | | \$475 |
| Jamaica | 224 | \$162,569 | \$165,281 | No | No | | | X | | \$475 |
| Janesville | 930 | \$1,209,539 | \$1,285,785 | No | Yes | | X | | \$175 | |
| Jefferson | 4,345 | \$5,416,014 | \$5,752,357 | Yes | - | X | | | | |
| Jesup | 2,520 | \$3,970,284 | \$5,245,618 | Yes | - | X | | | | |
| Jewell | 1,215 | \$922,155 | \$923,048 | No | No | | | X | | \$1,200 |
| Johnston | 17,278 | \$47,103,629 | \$40,521,710 | Yes | - | X | | | | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Joice | 222 | \$1,828,893 | \$2,152,210 | No | Yes | | X | | \$175 | |
| Jolley | 41 | \$24,945 | \$22,815 | No | No | | | X | | \$100 |
| Kalona | 2,363 | \$2,781,431 | \$2,721,517 | Yes | - | X | | | | |
| Kamrar | 199 | \$124,957 | \$124,957 | No | No | | | X | | \$475 |
| Kanawha | 652 | \$672,918 | \$895,560 | No | No | | | X | | \$1,200 |
| Kellerton | 315 | \$231,076 | \$255,217 | No | No | | | X | | \$475 |
| Kelley | 309 | \$340,591 | \$566,154 | No | No | | | X | | \$900 |
| Kellogg | 599 | \$578,106 | \$450,344 | No | No | | | X | | \$900 |
| Kensett | 266 | \$251,769 | \$254,585 | No | No | | | X | | \$475 |
| Keokuk | 10,780 | \$18,910,675 | \$18,751,013 | Yes | - | X | | | | |
| Keomah Village | 84 | \$37,173 | \$33,264 | No | No | | | X | | \$100 |
| Keosauqua | 1,006 | \$4,770,155 | \$4,564,506 | No | Yes | | X | | \$250 | |
| Keota | 1,009 | \$1,779,070 | \$1,466,581 | No | Yes | | X | | \$175 | |
| Keswick | 246 | \$483,200 | \$423,700 | No | No | | | X | | \$900 |
| Keystone | 622 | \$671,892 | \$1,326,321 | No | No | | | X | | \$1,200 |
| Kimballton | 322 | \$578,000 | \$571,000 | No | No | | | X | | \$900 |
| Kingsley | 1,411 | \$1,292,700 | \$1,395,209 | No | Yes | | X | | \$175 | |
| Kinross | 73 | \$24,350 | \$20,450 | No | No | | | X | | \$100 |
| Kirkman | 64 | \$18,840 | \$21,441 | No | No | | | X | | \$100 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|---------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Kirkville | 167 | \$68,383 | \$89,509 | No | No | | | X | | \$475 |
| Kiron | 279 | \$149,023 | \$243,650 | No | No | | | X | | \$475 |
| Klemme | 507 | \$439,437 | \$500,047 | No | No | | | X | | \$900 |
| Knierim | 60 | \$84,194 | \$79,869 | No | No | | | X | | \$475 |
| Knoxville | 7,313 | \$13,969,408 | \$13,233,962 | Yes | - | X | | | | |
| La Motte | 260 | \$330,887 | \$396,757 | No | No | | | X | | \$900 |
| La Porte City | 2,285 | \$3,720,167 | \$3,689,074 | Yes | - | X | | | | |
| Lacona | 361 | \$332,421 | \$332,637 | No | No | | | X | | \$900 |
| Ladora | 283 | \$194,765 | \$200,365 | No | No | | | X | | \$475 |
| Lake City | 1,727 | \$3,977,422 | \$2,150,217 | No | Yes | | X | | \$175 | |
| Lake Mills | 2,100 | \$6,157,475 | \$6,609,526 | Yes | - | X | | | | |
| Lake Park | 1,105 | \$1,752,932 | \$4,109,068 | No | Yes | | X | | \$250 | |
| Lake View | 1,142 | \$3,793,846 | \$4,367,424 | No | Yes | | X | | \$250 | |
| Lakeside | 596 | \$602,087 | \$683,926 | No | No | | | X | | \$1,200 |
| Lakota | 255 | \$191,935 | \$193,060 | No | No | | | X | | \$475 |
| Lambs Grove | 172 | \$123,869 | \$127,458 | No | No | | | X | | \$475 |
| Lamoni | 2,324 | \$5,451,318 | \$5,466,422 | Yes | - | X | | | | |
| Lamont | 461 | \$541,463 | \$531,234 | No | No | | | X | | \$900 |
| Lanesboro | 121 | \$110,000 | \$104,584 | No | No | | | X | | \$475 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-----------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Lansing | 999 | \$2,001,170 | \$2,745,402 | No | Yes | | X | | \$175 | |
| Larchwood | 866 | \$1,763,845 | \$1,920,905 | No | Yes | | X | | \$175 | |
| Larrabee | 132 | \$142,765 | \$145,165 | No | No | | | X | | \$475 |
| Latimer | 507 | \$491,385 | \$503,731 | No | No | | | X | | \$900 |
| Laurel | 239 | \$265,567 | \$296,221 | No | No | | | X | | \$475 |
| Laurens | 1,258 | \$2,159,952 | \$3,312,027 | No | Yes | | X | | \$250 | |
| Lawler | 439 | \$1,217,603 | \$1,215,200 | No | Yes | | X | | \$175 | |
| Lawton | 908 | \$900,600 | \$646,197 | No | No | | | X | | \$1,200 |
| Le Claire | 3,765 | \$9,382,640 | \$10,019,121 | Yes | - | X | | | | |
| Le Grand | 938 | \$650,427 | \$710,485 | No | No | | | X | | \$1,200 |
| Le Mars | 9,826 | \$72,711,966 | \$69,018,125 | Yes | - | X | | | | |
| Le Roy | 15 | \$5,790 | \$19,820 | No | No | | | X | | \$100 |
| Ledyard | 130 | \$184,595 | \$210,799 | No | No | | | X | | \$475 |
| Lehigh | 416 | \$575,378 | \$603,268 | No | No | | | X | | \$1,200 |
| Leighton | 162 | \$126,898 | \$132,417 | No | No | | | X | | \$475 |
| Leland | 289 | \$271,395 | \$267,009 | No | No | | | X | | \$475 |
| Lenox | 1,407 | \$3,859,418 | \$2,982,181 | No | Yes | | X | | \$175 | |
| Leon | 1,977 | \$2,457,468 | \$2,534,815 | No | Yes | | X | | \$175 | |
| Lester | 294 | \$278,450 | \$360,300 | No | No | | | X | | \$900 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|--------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Letts | 384 | \$114,044 | \$167,523 | No | No | | | X | | \$475 |
| Lewis | 433 | \$427,871 | \$444,249 | No | No | | | X | | \$900 |
| Libertyville | 315 | \$302,230 | \$1,063,737 | No | No | | | X | | \$1,200 |
| Lidderdale | 180 | \$180,221 | \$218,348 | No | No | | | X | | \$475 |
| Lime Springs | 505 | \$548,220 | \$625,800 | No | No | | | X | | \$1,200 |
| Lincoln | 162 | \$78,525 | \$61,526 | No | No | | | X | | \$475 |
| Linden | 199 | \$79,000 | \$74,000 | No | No | | | X | | \$475 |
| Lineville | 217 | \$348,288 | \$331,288 | No | No | | | X | | \$900 |
| Linn Grove | 154 | \$133,767 | \$133,168 | No | No | | | X | | \$475 |
| Lisbon | 2,152 | \$1,971,999 | \$2,413,529 | Yes | - | X | | | | |
| Liscomb | 301 | \$209,591 | \$269,047 | No | No | | | X | | \$475 |
| Little Rock | 459 | \$425,504 | \$449,027 | No | No | | | X | | \$900 |
| Little Sioux | 170 | \$180,900 | \$172,993 | No | No | | | X | | \$475 |
| Livermore | 384 | \$980,170 | \$717,464 | No | No | | | X | | \$1,200 |
| Lockridge | 268 | \$374,031 | \$429,531 | No | No | | | X | | \$900 |
| Logan | 1,534 | \$1,832,726 | \$1,514,058 | No | Yes | | X | | \$175 | |
| Lohrville | 368 | \$922,388 | \$728,487 | No | No | | | X | | \$1,200 |
| Lone Rock | 146 | \$598,885 | \$84,517 | No | No | | | X | | \$475 |
| Lone Tree | 1,300 | \$1,244,333 | \$1,353,809 | No | Yes | | X | | \$175 | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Long Grove | 808 | \$1,078,344 | \$1,089,695 | No | Yes | | X | | \$175 | |
| Lorimor | 360 | \$376,750 | \$390,315 | No | No | | | X | | \$900 |
| Lost Nation | 446 | \$281,813 | \$336,948 | No | No | | | X | | \$900 |
| Lovilia | 538 | \$517,584 | \$438,947 | No | No | | | X | | \$900 |
| Low Moor | 288 | \$380,250 | \$419,540 | No | No | | | X | | \$900 |
| Lowden | 789 | \$791,562 | \$744,135 | No | No | | | X | | \$1,200 |
| Lu Verne | 261 | \$244,500 | \$249,000 | No | No | | | X | | \$475 |
| Luana | 269 | \$250,883 | \$685,406 | No | No | | | X | | \$1,200 |
| Lucas | 216 | \$123,836 | \$123,357 | No | No | | | X | | \$475 |
| Luther | 122 | \$49,000 | \$47,575 | No | No | | | X | | \$100 |
| Luxemburg | 240 | \$328,399 | \$424,270 | No | No | | | X | | \$900 |
| Luzerne | 96 | \$37,500 | \$38,400 | No | No | | | X | | \$100 |
| Lynnville | 379 | \$277,299 | \$294,617 | No | No | | | X | | \$475 |
| Lytton | 315 | \$522,515 | \$1,034,605 | No | No | | | X | | \$1,200 |
| Macedonia | 246 | \$1,075,828 | \$670,776 | No | No | | | X | | \$1,200 |
| Macksburg | 113 | \$42,020 | \$41,786 | No | No | | | X | | \$100 |
| Madrid | 2,543 | \$3,055,487 | \$3,213,875 | Yes | - | X | | | | |
| Magnolia | 183 | \$129,430 | \$126,330 | No | No | | | X | | \$475 |
| Malcom | 287 | \$530,822 | \$465,168 | No | No | | | X | | \$900 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|--------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Mallard | 274 | \$303,712 | \$303,744 | No | No | | | X | | \$900 |
| Maloy | 29 | \$5,075 | \$5,855 | No | No | | | X | | \$100 |
| Malvern | 1,142 | \$2,357,248 | \$1,301,370 | No | Yes | | X | | \$175 | |
| Manchester | 5,179 | \$10,492,203 | \$9,555,572 | Yes | - | X | | | | |
| Manilla | 776 | \$3,010,395 | \$3,019,395 | No | Yes | | X | | \$250 | |
| Manly | 1,323 | \$1,170,591 | \$1,172,148 | No | Yes | | X | | \$175 | |
| Manning | 1,500 | \$10,625,464 | \$11,551,186 | No | Yes | | X | | \$625 | |
| Manson | 1,690 | \$1,821,483 | \$1,815,864 | No | Yes | | X | | \$175 | |
| Mapleton | 1,224 | \$3,151,271 | \$3,708,999 | No | Yes | | X | | \$250 | |
| Maquoketa | 6,141 | \$9,725,629 | \$8,685,320 | Yes | - | X | | | | |
| Marathon | 237 | \$742,434 | \$769,894 | No | No | | | X | | \$1,200 |
| Marble Rock | 307 | \$888,121 | \$472,348 | No | No | | | X | | \$900 |
| Marcus | 1,117 | \$1,360,125 | \$1,539,476 | No | Yes | | X | | \$175 | |
| Marengo | 2,528 | \$3,897,948 | \$3,713,603 | Yes | - | X | | | | |
| Marion | 34,768 | \$51,960,432 | \$63,328,159 | Yes | - | X | | | | |
| Marne | 120 | \$73,800 | \$76,350 | No | No | | | X | | \$475 |
| Marquette | 375 | \$2,100,092 | \$2,364,829 | No | Yes | | X | | \$175 | |
| Marshalltown | 27,552 | \$61,018,636 | \$56,913,076 | Yes | - | X | | | | |
| Martelle | 255 | \$241,946 | \$226,035 | No | No | | | X | | \$475 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Martensdale | 465 | \$1,518,068 | \$1,149,965 | No | Yes | | X | | \$175 | |
| Martinsburg | 112 | \$59,550 | \$74,100 | No | No | | | X | | \$475 |
| Marysville | 66 | \$16,620 | \$18,442 | No | No | | | X | | \$100 |
| Mason City | 28,079 | \$61,092,070 | \$55,521,800 | Yes | - | X | | | | |
| Masonville | 127 | \$99,883 | \$98,725 | No | No | | | X | | \$475 |
| Massena | 355 | \$601,895 | \$678,478 | No | No | | | X | | \$1,200 |
| Matlock | 87 | \$54,072 | \$55,166 | No | No | | | X | | \$475 |
| Maurice | 275 | \$233,467 | \$239,790 | No | No | | | X | | \$475 |
| Maxwell | 920 | \$727,969 | \$754,295 | No | No | | | X | | \$1,200 |
| Maynard | 518 | \$931,936 | \$740,668 | No | No | | | X | | \$1,200 |
| Maysville | 176 | \$104,560 | \$112,118 | No | No | | | X | | \$475 |
| McCallsburg | 333 | \$283,937 | \$290,492 | No | No | | | X | | \$475 |
| McCausland | 291 | \$291,376 | \$522,421 | No | No | | | X | | \$900 |
| McClelland | 151 | \$70,656 | \$86,300 | No | No | | | X | | \$475 |
| McGregor | 871 | \$2,909,788 | \$4,133,767 | No | Yes | | X | | \$250 | |
| McIntire | 122 | \$156,100 | \$475,860 | No | No | | | X | | \$900 |
| Mechanicsville | 1,146 | \$974,226 | \$958,857 | No | No | | | X | | \$1,200 |
| Mediapolis | 1,560 | \$1,599,875 | \$1,906,753 | No | Yes | | X | | \$175 | |
| Melbourne | 830 | \$793,732 | \$805,163 | No | No | | | X | | \$1,200 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Melcher-Dallas | 1,288 | \$998,217 | \$971,744 | No | No | | | X | | \$1,200 |
| Melrose | 112 | \$77,500 | \$57,830 | No | No | | | X | | \$475 |
| Melvin | 214 | \$210,220 | \$217,823 | No | No | | | X | | \$475 |
| Menlo | 353 | \$224,659 | \$246,820 | No | No | | | X | | \$475 |
| Meriden | 159 | \$148,700 | \$152,900 | No | No | | | X | | \$475 |
| Merrill | 755 | \$598,876 | \$566,855 | No | No | | | X | | \$900 |
| Meservey | 256 | \$198,850 | \$221,750 | No | No | | | X | | \$475 |
| Middletown | 318 | \$389,278 | \$465,543 | No | No | | | X | | \$900 |
| Miles | 445 | \$348,378 | \$364,135 | No | No | | | X | | \$900 |
| Milford | 2,898 | \$4,761,592 | \$4,545,278 | Yes | - | X | | | | |
| Millersburg | 159 | \$165,219 | \$209,235 | No | No | | | X | | \$475 |
| Millerton | 45 | \$10,580 | \$12,200 | No | No | | | X | | \$100 |
| Milo | 775 | \$560,420 | \$596,832 | No | No | | | X | | \$900 |
| Milton | 443 | \$317,226 | \$298,663 | No | No | | | X | | \$475 |
| Minburn | 365 | \$1,407,120 | \$448,880 | No | No | | | X | | \$900 |
| Minden | 599 | \$587,003 | \$547,011 | No | No | | | X | | \$900 |
| Mingo | 302 | \$383,624 | \$307,612 | No | No | | | X | | \$900 |
| Missouri Valley | 2,838 | \$3,574,910 | \$3,639,318 | Yes | - | X | | | | |
| Mitchell | 138 | \$58,740 | \$87,062 | No | No | | | X | | \$475 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|---------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Mitchellville | 2,254 | \$2,406,792 | \$2,102,366 | Yes | - | X | | | | |
| Modale | 283 | \$51,000 | \$53,700 | No | No | | | X | | \$475 |
| Mondamin | 402 | \$397,500 | \$652,303 | No | No | | | X | | \$1,200 |
| Monmouth | 153 | \$106,681 | \$155,683 | No | No | | | X | | \$475 |
| Monona | 1,549 | \$4,329,217 | \$5,628,394 | No | Yes | | X | | \$425 | |
| Monroe | 1,830 | \$1,816,538 | \$1,873,162 | No | Yes | | X | | \$175 | |
| Montezuma | 1,462 | \$6,541,175 | \$7,824,732 | No | Yes | | X | | \$425 | |
| Monticello | 3,796 | \$7,349,637 | \$7,879,014 | Yes | - | X | | | | |
| Montour | 249 | \$220,627 | \$235,288 | No | No | | | X | | \$475 |
| Montrose | 898 | \$777,309 | \$834,368 | No | No | | | X | | \$1,200 |
| Moorhead | 226 | \$156,165 | \$204,860 | No | No | | | X | | \$475 |
| Moorland | 169 | \$96,790 | \$137,350 | No | No | | | X | | \$475 |
| Moravia | 665 | \$428,933 | \$454,844 | No | No | | | X | | \$900 |
| Morley | 115 | \$79,930 | \$81,390 | No | No | | | X | | \$475 |
| Morning Sun | 836 | \$946,483 | \$955,823 | No | No | | | X | | \$1,200 |
| Morrison | 94 | \$62,631 | \$35,390 | No | No | | | X | | \$100 |
| Moulton | 605 | \$862,718 | \$861,873 | No | No | | | X | | \$1,200 |
| Mount Auburn | 150 | \$86,900 | \$92,850 | No | No | | | X | | \$475 |
| Mount Ayr | 1,691 | \$2,701,833 | \$6,207,418 | No | Yes | | X | | \$425 | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Mount Pleasant | 8,668 | \$20,880,373 | \$20,828,065 | Yes | - | X | | | | |
| Mount Union | 107 | \$46,900 | \$38,500 | No | No | | | X | | \$100 |
| Mount Vernon | 4,506 | \$7,884,520 | \$8,082,398 | Yes | - | X | | | | |
| Moville | 1,618 | \$1,783,296 | \$2,049,274 | No | Yes | | X | | \$175 | |
| Murray | 756 | \$756,377 | \$830,254 | No | No | | | X | | \$1,200 |
| Muscatine | 22,886 | \$47,298,490 | \$54,165,983 | Yes | - | X | | | | |
| Mystic | 425 | \$281,996 | \$252,335 | No | No | | | X | | \$475 |
| Nashua | 1,663 | \$2,253,694 | \$1,941,929 | No | Yes | | X | | \$175 | |
| Nemaha | 85 | \$26,850 | \$22,584 | No | No | | | X | | \$100 |
| Neola | 842 | \$1,263,041 | \$1,354,408 | No | Yes | | X | | \$175 | |
| Nevada | 6,798 | \$10,800,430 | \$13,862,732 | Yes | - | X | | | | |
| New Albin | 522 | \$486,067 | \$527,939 | No | No | | | X | | \$900 |
| New Hampton | 3,571 | \$8,333,436 | \$8,347,170 | Yes | - | X | | | | |
| New Hartford | 516 | \$593,961 | \$667,345 | No | No | | | X | | \$1,200 |
| New Liberty | 137 | \$48,900 | \$75,479 | No | No | | | X | | \$475 |
| New London | 1,897 | \$5,916,074 | \$4,720,643 | No | Yes | | X | | \$250 | |
| New Market | 415 | \$333,046 | \$645,131 | No | No | | | X | | \$1,200 |
| New Providence | 228 | \$183,121 | \$151,920 | No | No | | | X | | \$475 |
| New Sharon | 1,293 | \$911,869 | \$910,929 | No | No | | | X | | \$1,200 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-------------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| New Vienna | 407 | \$364,348 | \$424,280 | No | No | | | X | | \$900 |
| New Virginia | 489 | \$212,342 | \$211,399 | No | No | | | X | | \$475 |
| Newell | 876 | \$1,511,254 | \$1,635,928 | No | Yes | | X | | \$175 | |
| Newhall | 875 | \$1,078,398 | \$820,025 | No | No | | | X | | \$1,200 |
| Newton | 15,254 | \$66,144,270 | \$69,969,787 | Yes | - | X | | | | |
| Nichols | 374 | \$210,385 | \$177,385 | No | No | | | X | | \$475 |
| Nodaway | 114 | \$47,500 | \$46,500 | No | No | | | X | | \$100 |
| Nora Springs | 1,431 | \$3,496,196 | \$5,532,520 | No | Yes | | X | | \$425 | |
| North Buena Vista | 121 | \$45,470 | \$45,630 | No | No | | | X | | \$100 |
| North English | 1,041 | \$942,406 | \$924,401 | No | No | | | X | | \$1,200 |
| North Liberty | 13,374 | \$27,045,658 | \$44,806,864 | Yes | - | X | | | | |
| North Washington | 117 | \$38,493 | \$35,119 | No | No | | | X | | \$100 |
| Northboro | 58 | \$17,248 | \$11,875 | No | No | | | X | | \$100 |
| Northwood | 1,989 | \$3,031,287 | \$2,854,896 | No | Yes | | X | | \$175 | |
| Norwalk | 8,945 | \$16,973,297 | \$19,692,209 | Yes | - | X | | | | |
| Norway | 545 | \$498,084 | \$579,679 | No | No | | | X | | \$900 |
| Numa | 92 | \$24,240 | \$25,044 | No | No | | | X | | \$100 |
| Oakland | 1,527 | \$4,997,056 | \$2,089,564 | No | Yes | | X | | \$175 | |
| Oakland Acres | 156 | \$90,150 | \$105,600 | No | No | | | X | | \$475 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Oakville | 173 | \$220,232 | \$201,187 | No | No | | | X | | \$475 |
| Ocheyedan | 490 | \$602,545 | \$697,699 | No | No | | | X | | \$1,200 |
| Odebolt | 1,013 | \$930,776 | \$973,528 | No | No | | | X | | \$1,200 |
| Oelwein | 6,415 | \$9,648,500 | \$9,499,260 | Yes | - | X | | | | |
| Ogden | 2,044 | \$5,915,264 | \$5,212,426 | Yes | - | X | | | | |
| Okoboji | 807 | \$2,788,003 | \$2,810,032 | No | Yes | | X | | \$175 | |
| Olds | 229 | \$199,190 | \$212,727 | No | No | | | X | | \$475 |
| Olin | 698 | \$672,100 | \$662,072 | No | No | | | X | | \$1,200 |
| Ollie | 215 | \$79,621 | \$71,348 | No | No | | | X | | \$475 |
| Onawa | 2,998 | \$9,818,150 | \$9,411,655 | Yes | - | X | | | | |
| Onslow | 197 | \$159,898 | \$163,247 | No | No | | | X | | \$475 |
| Orange City | 6,004 | \$64,390,205 | \$65,416,203 | Yes | - | X | | | | |
| Orchard | 71 | \$14,683 | \$18,023 | No | No | | | X | | \$100 |
| Orient | 408 | \$526,809 | \$465,169 | No | No | | | X | | \$900 |
| Orleans | 608 | \$2,674,329 | \$673,426 | No | No | | | X | | \$1,200 |
| Osage | 3,619 | \$6,213,123 | \$6,557,797 | Yes | - | X | | | | |
| Osceola | 4,929 | \$16,108,212 | \$14,250,300 | Yes | - | X | | | | |
| Oskaloosa | 11,463 | \$19,365,043 | \$21,356,938 | Yes | - | X | | | | |
| Ossian | 845 | \$918,463 | \$867,782 | No | No | | | X | | \$1,200 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|------------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Osterdock | 59 | \$7,588 | \$15,770 | No | No | | | X | | \$100 |
| Otho | 542 | \$388,395 | \$456,088 | No | No | | | X | | \$900 |
| Oto | 108 | \$340,974 | \$336,774 | No | No | | | X | | \$900 |
| Ottosen | 55 | \$76,191 | \$84,151 | No | No | | | X | | \$475 |
| Ottumwa | 25,023 | \$62,953,539 | \$59,679,254 | Yes | - | X | | | | |
| Owasa | 43 | \$19,675 | \$20,997 | No | No | | | X | | \$100 |
| Oxford | 807 | \$605,286 | \$812,020 | No | No | | | X | | \$1,200 |
| Oxford Junction | 496 | \$510,958 | \$543,994 | No | No | | | X | | \$900 |
| Oyens | 103 | \$101,415 | \$134,302 | No | No | | | X | | \$475 |
| Pacific Junction | 471 | \$408,770 | \$350,610 | No | No | | | X | | \$900 |
| Packwood | 204 | \$136,804 | \$129,804 | No | No | | | X | | \$475 |
| Palmer | 165 | \$202,450 | \$204,749 | No | No | | | X | | \$475 |
| Palo | 1,026 | \$1,975,800 | \$2,309,474 | No | Yes | | X | | \$175 | |
| Panama | 221 | \$309,649 | \$292,400 | No | No | | | X | | \$475 |
| Panora | 1,124 | \$3,709,819 | \$3,792,427 | No | Yes | | X | | \$250 | |
| Panorama Park | 129 | \$115,100 | \$149,306 | No | No | | | X | | \$475 |
| Parkersburg | 1,870 | \$2,314,941 | \$2,366,723 | No | Yes | | X | | \$175 | |
| Parnell | 193 | \$114,525 | \$135,263 | No | No | | | X | | \$475 |
| Paton | 236 | \$360,190 | \$355,666 | No | No | | | X | | \$900 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Patterson | 130 | \$67,444 | \$75,185 | No | No | | | X | | \$475 |
| Paullina | 1,056 | \$2,962,668 | \$3,389,865 | No | Yes | | X | | \$250 | |
| Pella | 10,352 | \$40,917,954 | \$43,407,714 | Yes | - | X | | | | |
| Peosta | 1,377 | \$3,088,236 | \$4,592,451 | No | Yes | | X | | \$250 | |
| Perry | 7,702 | \$9,814,440 | \$9,660,905 | Yes | - | X | | | | |
| Persia | 319 | \$215,408 | \$307,970 | No | No | | | X | | \$900 |
| Peterson | 334 | \$400,357 | \$382,630 | No | No | | | X | | \$900 |
| Pierson | 366 | \$328,604 | \$406,939 | No | No | | | X | | \$900 |
| Pilot Mound | 173 | \$56,492 | \$43,720 | No | No | | | X | | \$100 |
| Pioneer | 23 | \$46,700 | \$36,300 | No | No | | | X | | \$100 |
| Pisgah | 251 | \$196,774 | \$205,730 | No | No | | | X | | \$475 |
| Plainfield | 436 | \$584,172 | \$601,854 | No | No | | | X | | \$1,200 |
| Plano | 70 | \$13,670 | \$14,663 | No | No | | | X | | \$100 |
| Pleasant Hill | 8,785 | \$15,337,082 | \$13,768,067 | Yes | - | X | | | | |
| Pleasant Plain | 93 | \$46,250 | \$47,050 | No | No | | | X | | \$100 |
| Pleasanton | 49 | \$16,400 | \$29,100 | No | No | | | X | | \$100 |
| Pleasantville | 1,694 | \$1,447,882 | \$1,367,902 | No | Yes | | X | | \$175 | |
| Plover | 77 | \$74,458 | \$68,785 | No | No | | | X | | \$475 |
| Plymouth | 382 | \$358,363 | \$351,500 | No | No | | | X | | \$900 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|--------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Pocahontas | 1,789 | \$4,995,798 | \$5,067,469 | No | Yes | | X | | \$425 | |
| Polk City | 3,418 | \$6,070,930 | \$6,223,279 | Yes | - | X | | | | |
| Pomeroy | 662 | \$641,257 | \$873,729 | No | No | | | X | | \$1,200 |
| Popejoy | 79 | \$15,380 | \$32,440 | No | No | | | X | | \$100 |
| Portsmouth | 195 | \$278,904 | \$306,050 | No | No | | | X | | \$900 |
| Postville | 2,227 | \$3,403,108 | \$8,378,858 | Yes | - | X | | | | |
| Prairie City | 1,680 | \$1,974,000 | \$1,993,174 | No | Yes | | X | | \$175 | |
| Prairieburg | 178 | \$133,600 | \$124,220 | No | No | | | X | | \$475 |
| Prescott | 257 | \$143,200 | \$146,713 | No | No | | | X | | \$475 |
| Preston | 1,012 | \$2,512,412 | \$3,011,814 | No | Yes | | X | | \$250 | |
| Primghar | 909 | \$2,081,365 | \$2,038,903 | No | Yes | | X | | \$175 | |
| Princeton | 886 | \$1,042,299 | \$1,400,190 | No | Yes | | X | | \$175 | |
| Promise City | 111 | \$38,175 | \$29,115 | No | No | | | X | | \$100 |
| Protivin | 283 | \$322,057 | \$276,916 | No | No | | | X | | \$475 |
| Pulaski | 260 | \$139,790 | \$125,510 | No | No | | | X | | \$475 |
| Quasqueton | 554 | \$395,929 | \$370,888 | No | No | | | X | | \$900 |
| Quimby | 319 | \$275,983 | \$298,828 | No | No | | | X | | \$475 |
| Radcliffe | 545 | \$590,992 | \$586,060 | No | No | | | X | | \$900 |
| Rake | 225 | \$253,000 | \$266,900 | No | No | | | X | | \$475 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|---------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Ralston | 79 | \$550,255 | \$610,755 | No | No | | | X | | \$1,200 |
| Randalia | 68 | \$15,644 | \$49,548 | No | No | | | X | | \$100 |
| Randall | 173 | \$170,983 | \$177,407 | No | No | | | X | | \$475 |
| Randolph | 168 | \$113,200 | \$74,529 | No | No | | | X | | \$475 |
| Rathbun | 89 | \$23,510 | \$30,660 | No | No | | | X | | \$100 |
| Raymond | 788 | \$564,832 | \$642,505 | No | No | | | X | | \$1,200 |
| Readlyn | 808 | \$1,454,180 | \$1,460,075 | No | Yes | | X | | \$175 | |
| Reasnor | 152 | \$107,724 | \$113,274 | No | No | | | X | | \$475 |
| Red Oak | 5,742 | \$8,797,337 | \$9,633,366 | Yes | - | X | | | | |
| Redding | 82 | \$16,240 | \$17,885 | No | No | | | X | | \$100 |
| Redfield | 835 | \$984,053 | \$1,182,157 | No | No | | | X | | \$1,200 |
| Reinbeck | 1,664 | \$2,448,936 | \$2,431,681 | No | Yes | | X | | \$175 | |
| Rembrandt | 203 | \$151,500 | \$175,635 | No | No | | | X | | \$475 |
| Remsen | 1,663 | \$4,892,810 | \$4,651,670 | No | Yes | | X | | \$250 | |
| Renwick | 242 | \$1,050,984 | \$1,015,816 | No | Yes | | X | | \$175 | |
| Rhodes | 305 | \$990,559 | \$553,583 | No | No | | | X | | \$900 |
| Riceville | 785 | \$727,615 | \$801,036 | No | No | | | X | | \$1,200 |
| Richland | 584 | \$385,000 | \$455,250 | No | No | | | X | | \$900 |
| Rickardsville | 182 | \$85,943 | \$92,392 | No | No | | | X | | \$475 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|---------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Ricketts | 145 | \$475,198 | \$741,190 | No | No | | | X | | \$1,200 |
| Ridgeway | 315 | \$282,372 | \$254,972 | No | No | | | X | | \$475 |
| Rinard | 52 | \$44,310 | \$47,272 | No | No | | | X | | \$100 |
| Ringsted | 422 | \$352,945 | \$390,215 | No | No | | | X | | \$900 |
| Rippey | 292 | \$137,047 | \$228,200 | No | No | | | X | | \$475 |
| Riverdale | 405 | \$2,023,792 | \$1,104,692 | No | Yes | | X | | \$175 | |
| Riverside | 993 | \$1,388,221 | \$3,150,779 | No | Yes | | X | | \$250 | |
| Riverton | 304 | \$109,373 | \$239,876 | No | No | | | X | | \$475 |
| Robins | 3,142 | \$7,108,923 | \$6,428,074 | Yes | - | X | | | | |
| Rock Falls | 155 | \$103,675 | \$104,735 | No | No | | | X | | \$475 |
| Rock Rapids | 2,549 | \$11,641,594 | \$17,502,340 | Yes | - | X | | | | |
| Rock Valley | 3,354 | \$8,434,395 | \$6,679,664 | Yes | - | X | | | | |
| Rockford | 860 | \$1,714,580 | \$1,804,929 | No | Yes | | X | | \$175 | |
| Rockwell | 1,039 | \$765,420 | \$821,390 | No | No | | | X | | \$1,200 |
| Rockwell City | 1,709 | \$2,030,145 | \$2,146,470 | No | Yes | | X | | \$175 | |
| Rodman | 45 | \$8,330 | \$10,180 | No | No | | | X | | \$100 |
| Rodney | 60 | \$32,629 | \$30,854 | No | No | | | X | | \$100 |
| Roland | 1,284 | \$1,311,979 | \$1,320,918 | No | Yes | | X | | \$175 | |
| Rolfe | 584 | \$1,621,195 | \$999,735 | No | No | | | X | | \$1,200 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Rome | 117 | \$127,275 | \$129,700 | No | No | | | X | | \$475 |
| Rose Hill | 168 | \$56,236 | \$62,811 | No | No | | | X | | \$475 |
| Rossie | 70 | \$21,715 | \$21,715 | No | No | | | X | | \$100 |
| Rowan | 158 | \$150,682 | \$130,856 | No | No | | | X | | \$475 |
| Rowley | 264 | \$147,916 | \$145,794 | No | No | | | X | | \$475 |
| Royal | 446 | \$395,030 | \$408,530 | No | No | | | X | | \$900 |
| Rudd | 369 | \$282,817 | \$322,853 | No | No | | | X | | \$900 |
| Runnells | 507 | \$266,447 | \$291,292 | No | No | | | X | | \$475 |
| Russell | 554 | \$297,451 | \$307,648 | No | No | | | X | | \$900 |
| Ruthven | 737 | \$740,620 | \$838,515 | No | No | | | X | | \$1,200 |
| Rutland | 126 | \$101,300 | \$90,300 | No | No | | | X | | \$475 |
| Ryan | 361 | \$506,024 | \$648,235 | No | No | | | X | | \$1,200 |
| Sabula | 576 | \$1,570,005 | \$1,619,063 | No | Yes | | X | | \$175 | |
| Sac City | 2,220 | \$4,528,596 | \$4,650,028 | Yes | - | X | | | | |
| Sageville | 122 | \$40,321 | \$40,464 | No | No | | | X | | \$100 |
| Salem | 383 | \$260,699 | \$265,782 | No | No | | | X | | \$475 |
| Salix | 363 | \$746,535 | \$923,921 | No | No | | | X | | \$1,200 |
| Sanborn | 1,404 | \$4,231,047 | \$5,496,905 | No | Yes | | X | | \$425 | |
| Sandyville | 51 | \$15,675 | \$15,475 | No | No | | | X | | \$100 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Scarville | 72 | \$48,124 | \$42,620 | No | No | | | X | | \$100 |
| Schaller | 772 | \$936,545 | \$923,281 | No | No | | | X | | \$1,200 |
| Schleswig | 882 | \$808,340 | \$775,396 | No | No | | | X | | \$1,200 |
| Scranton | 557 | \$688,588 | \$702,386 | No | No | | | X | | \$1,200 |
| Searsboro | 148 | \$97,755 | \$84,550 | No | No | | | X | | \$475 |
| Sergeant Bluff | 4,227 | \$11,567,514 | \$11,561,409 | Yes | - | X | | | | |
| Seymour | 701 | \$1,211,590 | \$871,014 | No | No | | | X | | \$1,200 |
| Shambaugh | 191 | \$379,825 | \$108,765 | No | No | | | X | | \$475 |
| Shannon City | 71 | \$16,490 | \$17,336 | No | No | | | X | | \$100 |
| Sharpsburg | 89 | \$34,050 | \$39,950 | No | No | | | X | | \$100 |
| Sheffield | 1,172 | \$881,259 | \$1,191,586 | No | No | | | X | | \$1,200 |
| Shelby | 641 | \$2,650,041 | \$1,657,087 | No | Yes | | X | | \$175 | |
| Sheldahl | 319 | \$323,902 | \$598,118 | No | No | | | X | | \$900 |
| Sheldon | 5,188 | \$8,812,664 | \$8,281,193 | Yes | - | X | | | | |
| Shell Rock | 1,296 | \$1,716,677 | \$2,591,713 | No | Yes | | X | | \$175 | |
| Shellsburg | 983 | \$1,131,978 | \$1,620,417 | No | Yes | | X | | \$175 | |
| Shenandoah | 5,150 | \$15,494,775 | \$14,846,712 | Yes | - | X | | | | |
| Sherrill | 177 | \$124,971 | \$115,996 | No | No | | | X | | \$475 |
| Shueyville | 577 | \$263,954 | \$484,263 | No | No | | | X | | \$900 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|---------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Sibley | 2,798 | \$6,589,985 | \$6,730,863 | Yes | - | X | | | | |
| Sidney | 1,138 | \$2,073,720 | \$1,255,683 | No | Yes | | X | | \$175 | |
| Sigourney | 2,059 | \$3,605,776 | \$3,332,289 | Yes | - | X | | | | |
| Silver City | 245 | \$286,943 | \$271,069 | No | No | | | X | | \$475 |
| Sioux Center | 7,048 | \$29,008,154 | \$33,070,209 | Yes | - | X | | | | |
| Sioux City | 82,684 | \$221,554,236 | \$228,185,262 | Yes | - | X | | | | |
| Sioux Rapids | 775 | \$861,058 | \$810,627 | No | No | | | X | | \$1,200 |
| Slater | 1,489 | \$3,196,896 | \$2,857,788 | No | Yes | | X | | \$175 | |
| Sloan | 973 | \$1,058,478 | \$994,028 | No | No | | | X | | \$1,200 |
| Smithland | 224 | \$170,179 | \$185,140 | No | No | | | X | | \$475 |
| Soldier | 174 | \$119,347 | \$139,961 | No | No | | | X | | \$475 |
| Solon | 2,037 | \$3,082,046 | \$3,540,367 | Yes | - | X | | | | |
| Somers | 113 | \$138,300 | \$119,300 | No | No | | | X | | \$475 |
| South English | 212 | \$188,750 | \$146,374 | No | No | | | X | | \$475 |
| Spencer | 11,233 | \$21,700,690 | \$24,627,245 | Yes | - | X | | | | |
| Spillville | 367 | \$717,022 | \$471,178 | No | No | | | X | | \$900 |
| Spirit Lake | 4,840 | \$14,705,082 | \$11,620,465 | Yes | - | X | | | | |
| Spragueville | 81 | \$46,294 | \$81,464 | No | No | | | X | | \$475 |
| Spring Hill | 63 | \$24,468 | \$23,609 | No | No | | | X | | \$100 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Springbrook | 144 | \$136,000 | \$135,200 | No | No | | | X | | \$475 |
| Springville | 1,074 | \$933,107 | \$1,152,403 | No | No | | | X | | \$1,200 |
| St. Ansgar | 1,107 | \$2,226,274 | \$2,826,699 | No | Yes | | X | | \$175 | |
| St. Anthony | 102 | \$43,140 | \$34,117 | No | No | | | X | | \$100 |
| St. Charles | 653 | \$498,692 | \$510,542 | No | No | | | X | | \$900 |
| St. Donatus | 135 | \$143,700 | \$137,450 | No | No | | | X | | \$475 |
| St. Lucas | 143 | \$179,834 | \$357,815 | No | No | | | X | | \$900 |
| St. Marys | 127 | \$69,000 | \$85,500 | No | No | | | X | | \$475 |
| St. Olaf | 108 | \$148,611 | \$136,119 | No | No | | | X | | \$475 |
| St. Paul | 129 | \$98,249 | \$70,794 | No | No | | | X | | \$475 |
| Stacyville | 494 | \$1,449,641 | \$678,287 | No | No | | | X | | \$1,200 |
| Stanhope | 422 | \$775,215 | \$847,651 | No | No | | | X | | \$1,200 |
| Stanley | 125 | \$66,724 | \$55,674 | No | No | | | X | | \$475 |
| Stanton | 689 | \$2,576,106 | \$1,359,435 | No | Yes | | X | | \$175 | |
| Stanwood | 684 | \$634,272 | \$700,147 | No | No | | | X | | \$1,200 |
| State Center | 1,468 | \$3,593,875 | \$4,020,216 | No | Yes | | X | | \$250 | |
| Steamboat Rock | 310 | \$260,261 | \$267,731 | No | No | | | X | | \$475 |
| Stockport | 296 | \$161,132 | \$181,612 | No | No | | | X | | \$475 |
| Stockton | 197 | \$137,577 | \$148,826 | No | No | | | X | | \$475 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|------------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Storm Lake | 10,600 | \$29,952,919 | \$29,395,722 | Yes | - | X | | | | |
| Story City | 3,431 | \$4,914,584 | \$7,566,442 | Yes | - | X | | | | |
| Stout | 224 | \$122,667 | \$119,404 | No | No | | | | | \$475 |
| Stratford | 743 | \$2,267,712 | \$1,935,579 | No | Yes | | X | | \$175 | |
| Strawberry Point | 1,279 | \$2,559,763 | \$2,484,233 | No | Yes | | X | | \$175 | |
| Struble | 78 | \$17,598 | \$19,623 | No | No | | | X | | \$100 |
| Stuart | 1,648 | \$5,878,171 | \$6,609,692 | No | Yes | | X | | \$425 | |
| Sully | 821 | \$921,241 | \$964,016 | No | No | | | X | | \$1,200 |
| Sumner | 2,028 | \$2,222,698 | \$2,265,184 | Yes | - | X | | | | |
| Superior | 130 | \$239,000 | \$250,076 | No | No | | | X | | \$475 |
| Sutherland | 649 | \$707,090 | \$729,520 | No | No | | | X | | \$1,200 |
| Swaledale | 165 | \$215,572 | \$223,661 | No | No | | | X | | \$475 |
| Swan | 72 | \$49,377 | \$52,800 | No | No | | | X | | \$475 |
| Swea City | 536 | \$1,132,345 | \$985,533 | No | No | | | X | | \$1,200 |
| Swisher | 879 | \$1,028,850 | \$894,119 | No | No | | | X | | \$1,200 |
| Tabor | 1,040 | \$871,563 | \$850,554 | No | No | | | X | | \$1,200 |
| Tama | 2,877 | \$4,625,864 | \$4,311,285 | Yes | - | X | | | | |
| Templeton | 362 | \$695,262 | \$526,026 | No | No | | | X | | \$900 |
| Tennant | 68 | \$26,985 | \$20,600 | No | No | | | X | | \$100 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-----------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Terril | 367 | \$465,176 | \$489,152 | No | No | | | X | | \$900 |
| Thayer | 59 | \$18,015 | \$14,073 | No | No | | | X | | \$100 |
| Thompson | 502 | \$479,711 | \$482,262 | No | No | | | X | | \$900 |
| Thor | 186 | \$145,732 | \$160,773 | No | No | | | X | | \$475 |
| Thornburg | 67 | \$14,921 | \$16,621 | No | No | | | X | | \$100 |
| Thornton | 422 | \$911,570 | \$389,252 | No | No | | | X | | \$900 |
| Thurman | 229 | \$70,317 | \$63,350 | No | No | | | X | | \$475 |
| Tiffin | 1,947 | \$4,229,850 | \$10,421,481 | No | Yes | | X | | \$625 | |
| Tingley | 184 | \$69,030 | \$70,950 | No | No | | | X | | \$475 |
| Tipton | 3,221 | \$12,443,000 | \$12,281,186 | Yes | - | X | | | | |
| Titonka | 476 | \$1,094,755 | \$1,294,619 | No | Yes | | X | | \$175 | |
| Toledo | 2,341 | \$5,763,423 | \$4,201,342 | Yes | - | X | | | | |
| Toronto | 124 | \$73,853 | \$77,783 | No | No | | | X | | \$475 |
| Traer | 1,703 | \$5,324,978 | \$4,913,715 | No | Yes | | X | | \$250 | |
| Treynor | 919 | \$827,966 | \$913,084 | No | No | | | X | | \$1,200 |
| Tripoli | 1,313 | \$1,815,055 | \$4,799,650 | No | Yes | | X | | \$250 | |
| Truesdale | 81 | \$58,292 | \$64,520 | No | No | | | X | | \$475 |
| Truro | 485 | \$886,827 | \$402,418 | No | No | | | X | | \$900 |
| Turin | 68 | \$25,721 | \$27,921 | No | No | | | X | | \$100 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|--------------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Udell | 47 | \$36,660 | \$36,060 | No | No | | | X | | \$100 |
| Underwood | 917 | \$1,884,210 | \$1,554,193 | No | Yes | | X | | \$175 | |
| Union | 397 | \$425,701 | \$370,847 | No | No | | | X | | \$900 |
| Unionville | 102 | \$45,005 | \$45,105 | No | No | | | X | | \$100 |
| University Heights | 1,051 | \$877,548 | \$956,409 | No | No | | | X | | \$1,200 |
| University Park | 487 | \$884,195 | \$972,744 | No | No | | | X | | \$1,200 |
| Urbana | 1,458 | \$2,111,183 | \$1,972,160 | No | Yes | | X | | \$175 | |
| Urbandale | 39,463 | \$75,395,409 | \$75,935,156 | Yes | - | X | | | | |
| Ute | 374 | \$743,437 | \$695,591 | No | No | | | X | | \$1,200 |
| Vail | 436 | \$383,189 | \$378,862 | No | No | | | X | | \$900 |
| Valeria | 57 | \$13,212 | \$13,522 | No | No | | | X | | \$100 |
| Van Horne | 682 | \$939,950 | \$908,642 | No | No | | | X | | \$1,200 |
| Van Meter | 1,016 | \$1,107,334 | \$1,201,913 | No | Yes | | X | | \$175 | |
| Van Wert | 230 | \$64,087 | \$63,350 | No | No | | | X | | \$475 |
| Varina | 71 | \$64,256 | \$48,681 | No | No | | | X | | \$100 |
| Vedic City | 1,294 | \$839,261 | \$677,805 | No | No | | | X | | \$1,200 |
| Ventura | 717 | \$1,066,619 | \$1,171,547 | No | Yes | | X | | \$175 | |
| Victor | 893 | \$1,250,000 | \$971,000 | No | No | | | X | | \$1,200 |
| Villisca | 1,252 | \$1,382,915 | \$2,614,417 | No | Yes | | X | | \$175 | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Vincent | 174 | \$182,150 | \$205,870 | No | No | | | X | | \$475 |
| Vining | 50 | \$31,525 | \$21,724 | No | No | | | X | | \$100 |
| Vinton | 5,257 | \$11,547,214 | \$11,851,789 | Yes | - | X | | | | |
| Volga | 208 | \$187,283 | \$191,901 | No | No | | | X | | \$475 |
| Wadena | 262 | \$183,025 | \$184,455 | No | No | | | X | | \$475 |
| Wahpeton | 341 | \$1,484,623 | \$1,144,879 | No | Yes | | X | | \$175 | |
| Walcott | 1,629 | \$4,764,944 | \$5,065,116 | No | Yes | | X | | \$425 | |
| Walford | 1,463 | \$742,822 | \$1,276,665 | No | No | | | X | | \$1,200 |
| Walker | 791 | \$784,053 | \$1,236,972 | No | No | | | X | | \$1,200 |
| Wall Lake | 819 | \$2,557,976 | \$2,607,496 | No | Yes | | X | | \$175 | |
| Wallingford | 197 | \$193,050 | \$213,352 | No | No | | | X | | \$475 |
| Walnut | 785 | \$3,006,433 | \$1,989,012 | No | Yes | | X | | \$175 | |
| Wapello | 2,067 | \$3,688,392 | \$2,595,373 | Yes | - | X | | | | |
| Washington | 7,266 | \$13,824,234 | \$12,834,196 | Yes | - | X | | | | |
| Washta | 248 | \$391,923 | \$244,704 | No | No | | | X | | \$475 |
| Waterloo | 68,406 | \$147,427,029 | \$164,076,536 | Yes | - | X | | | | |
| Waterville | 144 | \$104,117 | \$96,721 | No | No | | | X | | \$475 |
| Waucoma | 257 | \$272,185 | \$308,770 | No | No | | | X | | \$900 |
| Waukee | 13,790 | \$33,929,709 | \$56,050,467 | Yes | - | X | | | | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-----------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Waukon | 3,897 | \$7,006,500 | \$5,972,712 | Yes | - | X | | | | |
| Waverly | 9,874 | \$25,155,879 | \$25,928,350 | Yes | - | X | | | | |
| Wayland | 966 | \$1,931,027 | \$1,657,820 | No | Yes | | X | | \$175 | |
| Webb | 141 | \$175,000 | \$178,675 | No | No | | | X | | \$475 |
| Webster | 88 | \$54,855 | \$54,194 | No | No | | | X | | \$475 |
| Webster City | 8,070 | \$24,247,563 | \$26,132,041 | Yes | - | X | | | | |
| Weldon | 125 | \$47,683 | \$49,292 | No | No | | | X | | \$100 |
| Wellman | 1,408 | \$2,773,119 | \$2,598,076 | No | Yes | | X | | \$175 | |
| Wellsburg | 707 | \$740,665 | \$759,597 | No | No | | | X | | \$1,200 |
| Welton | 165 | \$137,230 | \$206,298 | No | No | | | X | | \$475 |
| Wesley | 390 | \$429,851 | \$467,612 | No | No | | | X | | \$900 |
| West Bend | 785 | \$3,763,085 | \$4,065,770 | No | Yes | | X | | \$250 | |
| West Branch | 2,322 | \$3,641,097 | \$3,727,818 | Yes | - | X | | | | |
| West Burlington | 2,968 | \$6,816,470 | \$5,617,708 | Yes | - | X | | | | |
| West Chester | 146 | \$110,570 | \$116,996 | No | No | | | X | | \$475 |
| West Des Moines | 56,609 | \$125,680,121 | \$146,710,486 | Yes | - | X | | | | |
| West Liberty | 3,736 | \$10,231,138 | \$11,248,607 | Yes | - | X | | | | |
| West Okoboji | 289 | \$920,150 | \$827,380 | No | No | | | X | | \$1,200 |
| West Point | 966 | \$2,599,697 | \$3,337,935 | No | Yes | | X | | \$250 | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| West Union | 2,486 | \$3,171,812 | \$3,376,544 | Yes | - | X | | | | |
| Westfield | 132 | \$213,975 | \$168,000 | No | No | | | X | | \$475 |
| Westgate | 211 | \$160,590 | \$171,626 | No | No | | | X | | \$475 |
| Westphalia | 127 | \$50,260 | \$44,490 | No | No | | | X | | \$100 |
| Westside | 299 | \$371,360 | \$384,042 | No | No | | | X | | \$900 |
| Westwood | 112 | \$88,424 | \$94,073 | No | No | | | X | | \$475 |
| What Cheer | 646 | \$463,417 | \$485,611 | No | No | | | X | | \$900 |
| Wheatland | 764 | \$696,719 | \$694,533 | No | No | | | X | | \$1,200 |
| Whiting | 762 | \$639,975 | \$670,500 | No | No | | | X | | \$1,200 |
| Whittemore | 504 | \$1,573,600 | \$3,280,835 | No | Yes | | X | | \$250 | |
| Whitten | 149 | \$64,429 | \$59,204 | No | No | | | X | | \$475 |
| Wiley | 88 | \$29,200 | \$34,110 | No | No | | | X | | \$100 |
| Williams | 344 | \$445,482 | \$439,633 | No | No | | | X | | \$900 |
| Williamsburg | 3,068 | \$5,473,575 | \$4,438,077 | Yes | - | X | | | | |
| Williamson | 152 | \$46,100 | \$50,834 | No | No | | | X | | \$475 |
| Wilton | 2,802 | \$4,067,392 | \$3,814,702 | Yes | - | X | | | | |
| Windsor Heights | 4,860 | \$10,090,403 | \$8,325,900 | Yes | - | X | | | | |
| Winfield | 1,134 | \$1,473,938 | \$1,469,746 | No | Yes | | X | | \$175 | |
| Winterset | 5,190 | \$11,833,982 | \$9,205,600 | Yes | - | X | | | | |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|-------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Winthrop | 850 | \$906,693 | \$950,814 | No | No | | | X | | \$1,200 |
| Wiota | 116 | \$120,450 | \$104,050 | No | No | | | X | | \$475 |
| Woden | 229 | \$2,029,640 | \$826,576 | No | No | | | X | | \$1,200 |
| Woodbine | 1,459 | \$2,258,470 | \$2,549,715 | No | Yes | | X | | \$175 | |
| Woodburn | 202 | \$112,165 | \$115,315 | No | No | | | X | | \$475 |
| Woodward | 1,024 | \$1,285,848 | \$4,729,168 | No | Yes | | X | | \$250 | |
| Woolstock | 168 | \$679,200 | \$164,500 | No | No | | | X | | \$475 |
| Worthington | 401 | \$365,391 | \$389,788 | No | No | | | X | | \$900 |
| Wyoming | 515 | \$2,727,366 | \$2,373,650 | No | Yes | | X | | \$175 | |
| Yale | 246 | \$178,791 | \$185,400 | No | No | | | X | | \$475 |
| Yetter | 34 | \$49,000 | \$38,831 | No | No | | | X | | \$100 |
| Yorktown | 85 | \$32,790 | \$32,790 | No | No | | | X | | \$100 |
| Zearing | 554 | \$574,977 | \$585,673 | No | No | | | X | | \$900 |
| Zwingle | 91 | \$58,900 | \$56,355 | No | No | | | X | | \$475 |

Audit/Exam Requirement for FY15-16

| City | Population | Budget Expenditures | | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement | | | *Filing Fee | **Fee |
|------|------------|---------------------|---------|------------------------|--|--|-------------|---------------|-------------|---------------|
| | | FY 2015 | FY 2016 | | | Annual Audit | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| | | | | | | Annual Exam Filing Fee Structure | | | | |
| | | | | | | | | | | |
| | | | | \$100 fee | | Under \$50,000 | | \$100 fee | | |
| | | | | \$175 fee | | At least \$50,000 but less than \$300,000 | | \$475 fee | | |
| | | | | \$250 fee | | At least \$300,000 but less than \$600,000 | | \$900 fee | | |
| | | | | \$425 fee | | \$600,000 and over | | \$1,200 fee | | |
| | | | | \$625 fee | | | | | | |
| | | | | \$850 fee | | | | | | |

* Annual examination filing fees are paid annually and are due upon filing of the report, but not later than March 31, 2017 (for FY16 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 2016 is based on the budget for the year ending 2016.

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.