

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ackley	1,589	\$2,283,585	\$2,521,197	No	Yes		X		\$175	
Ackworth	83	\$53,549	\$44,224	No	No			X		\$100
Adair	781	\$2,901,451	\$3,431,819	No	Yes		X		\$250	
Adel	3,682	\$5,653,093	\$5,331,514	Yes	-	X				
Afton	845	\$3,769,584	\$2,077,564	No	Yes		X		\$175	
Agency	638	\$526,840	\$565,440	No	No			X		\$900
Ainsworth	567	\$724,468	\$492,077	No	No			X		\$900
Akron	1,486	\$6,225,556	\$6,270,091	No	Yes		X		\$425	
Albert City	699	\$941,530	\$934,200	No	No			X		\$1,200
Albia	3,766	\$6,037,681	\$5,909,214	Yes	-	X				
Albion	505	\$509,235	\$502,686	No	No			X		\$900
Alburnett	673	\$978,595	\$598,630	No	No			X		\$900
Alden	787	\$914,582	\$1,017,787	No	No			X		\$1,200
Alexander	175	\$92,800	\$97,149	No	No			X		\$475
Algona	5,560	\$10,820,443	\$11,604,522	Yes	-	X				
Alleman	432	\$312,345	\$295,809	No	No			X		\$475
Allerton	501	\$486,940	\$515,627	No	No			X		\$900
Allison	1,029	\$1,432,560	\$2,451,615	No	Yes		X		\$175	
Alta	1,883	\$1,693,967	\$1,799,642	No	Yes		X		\$175	

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Alta Vista	266	\$396,772	\$420,203	No	No			X		\$900
Alton	1,216	\$4,325,346	\$4,208,039	No	Yes		X		\$250	
Altoona	14,541	\$31,014,099	\$38,853,244	Yes	-	X				
Alvord	196	\$170,900	\$173,925	No	No			X		\$475
Ames	58,965	\$382,942,922	\$358,200,812	Yes	-	X				
Anamosa	5,533	\$6,485,584	\$12,769,883	Yes	-	X				
Andover	103	\$102,743	\$131,211	No	No			X		\$475
Andrew	434	\$428,684	\$386,155	No	No			X		\$900
Anita	972	\$1,912,925	\$4,336,296	No	Yes		X		\$250	
Ankeny	45,582	\$89,003,649	\$99,277,298	Yes	-	X				
Anthon	565	\$1,295,000	\$1,360,500	No	Yes		X		\$175	
Aplington	1,128	\$3,154,212	\$2,996,182	No	Yes		X		\$175	
Arcadia	484	\$548,775	\$520,110	No	No			X		\$900
Archer	131	\$73,300	\$74,200	No	No			X		\$475
Aredale	74	\$54,735	\$51,710	No	No			X		\$475
Arion	108	\$55,365	\$29,391	No	No			X		\$100
Arispe	100	\$34,600	\$29,900	No	No			X		\$100
Arlington	429	\$521,161	\$614,794	No	No			X		\$1,200
Armstrong	926	\$919,384	\$856,850	No	No			X		\$1,200

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Arnolds Park	1,126	\$4,203,809	\$4,233,397	No	Yes		X		\$250	
Arthur	206	\$236,257	\$237,933	No	No			X		\$475
Asbury	4,170	\$14,848,663	\$14,118,931	Yes	-	X				
Ashton	458	\$595,833	\$598,221	No	No			X		\$900
Aspinwall	40	\$26,900	\$21,100	No	No			X		\$100
Atalissa	311	\$205,026	\$224,250	No	No			X		\$475
Atkins	1,670	\$2,023,219	\$7,395,445	No	Yes		X		\$425	
Atlantic	7,112	\$10,925,890	\$12,230,032	Yes	-	X				
Auburn	322	\$581,885	\$539,878	No	No			X		\$900
Audubon	2,176	\$2,843,941	\$11,000,675	Yes	-	X				
Aurelia	1,036	\$1,418,663	\$965,512	No	No			X		\$1,200
Aurora	185	\$146,879	\$152,971	No	No			X		\$475
Avoca	1,506	\$3,358,386	\$4,152,879	No	Yes		X		\$250	
Ayrshire	143	\$104,700	\$60,352	No	No			X		\$475
Badger	561	\$583,155	\$612,196	No	No			X		\$1,200
Bagley	303	\$198,685	\$194,903	No	No			X		\$475
Baldwin	109	\$81,353	\$88,592	No	No			X		\$475
Balltown	68	\$66,714	\$43,700	No	No			X		\$100
Bancroft	732	\$1,337,417	\$1,305,125	No	Yes		X		\$175	

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Bankston	25	\$9,650	\$10,800	No	No			X		\$100
Barnes City	176	\$391,657	\$329,118	No	No			X		\$900
Barnum	191	\$146,577	\$144,187	No	No			X		\$475
Bassett	66	\$33,241	\$33,535	No	No			X		\$100
Batavia	499	\$294,000	\$305,750	No	No			X		\$900
Battle Creek	713	\$833,705	\$767,469	No	No			X		\$1,200
Baxter	1,101	\$1,443,712	\$1,473,431	No	Yes		X		\$175	
Bayard	471	\$557,307	\$562,807	No	No			X		\$900
Beacon	494	\$124,170	\$115,870	No	No			X		\$475
Beaconsfield	15	\$5,083	\$5,923	No	No			X		\$100
Beaman	191	\$300,931	\$281,570	No	No			X		\$475
Beaver	48	\$15,975	\$9,711	No	No			X		\$100
Bedford	1,440	\$2,505,274	\$2,927,354	No	Yes		X		\$175	
Belle Plaine	2,534	\$2,967,392	\$4,841,284	Yes	-	X				
Bellevue	2,191	\$6,665,914	\$8,195,488	Yes	-	X				
Belmond	2,376	\$5,584,488	\$4,821,176	Yes	-	X				
Bennett	405	\$389,202	\$350,995	No	No			X		\$900
Benton	41	\$21,721	\$21,916	No	No			X		\$100
Berkley	32	\$5,841	\$6,650	No	No			X		\$100

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Bernard	112	\$105,146	\$112,593	No	No			X		\$475
Bertram	294	\$1,959,000	\$1,184,176	No	Yes		X		\$175	
Bettendorf	33,217	\$75,902,987	\$90,194,090	Yes	-	X				
Bevington	63	\$97,191	\$183,643	No	No			X		\$475
Birmingham	448	\$429,854	\$429,994	No	No			X		\$900
Blairsburg	215	\$160,928	\$198,423	No	No			X		\$475
Blairstown	692	\$802,422	\$805,460	No	No			X		\$1,200
Blakesburg	296	\$331,629	\$264,738	No	No			X		\$475
Blanchard	38	\$13,625	\$14,058	No	No			X		\$100
Blencoe	224	\$530,469	\$269,911	No	No			X		\$475
Blockton	192	\$144,390	\$119,114	No	No			X		\$475
Bloomfield	2,640	\$14,353,094	\$12,405,196	Yes	-	X				
Blue Grass	1,452	\$2,902,487	\$2,590,522	No	Yes		X		\$175	
Bode	302	\$301,713	\$474,956	No	No			X		\$900
Bonaparte	433	\$925,965	\$378,472	No	No			X		\$900
Bondurant	3,860	\$5,778,273	\$7,115,718	Yes	-	X				
Boone	12,661	\$19,649,702	\$17,315,339	Yes	-	X				
Bouton	129	\$77,092	\$61,520	No	No			X		\$475
Boxholm	195	\$84,425	\$151,525	No	No			X		\$475

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Boyden	707	\$922,660	\$1,277,952	No	No			X		\$1,200
Braddyville	159	\$96,160	\$123,020	No	No			X		\$475
Bradgate	86	\$53,700	\$58,300	No	No			X		\$475
Brandon	309	\$275,570	\$342,811	No	No			X		\$900
Brayton	128	\$142,800	\$141,080	No	No			X		\$475
Breda	483	\$1,299,912	\$1,264,637	No	Yes		X		\$175	
Bridgewater	182	\$90,400	\$93,600	No	No			X		\$475
Brighton	652	\$1,065,368	\$1,042,069	No	Yes		X		\$175	
Bristow	160	\$153,300	\$211,000	No	No			X		\$475
Britt	2,069	\$2,250,170	\$2,480,699	Yes	-	X				
Bronson	322	\$371,062	\$273,331	No	No			X		\$475
Brooklyn	1,468	\$4,493,179	\$8,257,164	No	Yes		X		\$425	
Brunsville	151	\$115,800	\$142,000	No	No			X		\$475
Buck Grove	43	\$36,841	\$15,036	No	No			X		\$100
Buckeye	108	\$80,100	\$71,100	No	No			X		\$475
Buffalo	1,270	\$2,156,722	\$2,196,202	No	Yes		X		\$175	
Buffalo Center	905	\$936,281	\$1,296,195	No	No			X		\$1,200
Burlington	25,663	\$49,390,745	\$56,849,773	Yes	-	X				
Burt	533	\$1,142,810	\$1,126,580	No	Yes		X		\$175	

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Bussey	422	\$355,500	\$354,975	No	No			X		\$900
Calamus	439	\$1,252,105	\$1,758,191	No	Yes		X		\$175	
Callender	376	\$903,220	\$893,207	No	No			X		\$1,200
Calmar	978	\$1,716,625	\$1,669,330	No	Yes		X		\$175	
Calumet	170	\$101,000	\$159,200	No	No			X		\$475
Camanche	4,448	\$5,280,070	\$6,359,055	Yes	-	X				
Cambridge	827	\$794,842	\$1,115,302	No	No			X		\$1,200
Cantril	222	\$188,177	\$202,030	No	No			X		\$475
Carbon	34	\$9,500	\$7,980	No	No			X		\$100
Carlisle	3,876	\$9,824,530	\$9,845,115	Yes	-	X				
Carpenter	109	\$62,472	\$92,591	No	No			X		\$475
Carroll	10,103	\$19,847,524	\$19,352,522	Yes	-	X				
Carson	812	\$1,130,059	\$1,043,139	No	Yes		X		\$175	
Carter Lake	3,785	\$5,360,158	\$5,368,074	Yes	-	X				
Cascade	2,159	\$12,803,933	\$10,557,067	Yes	-	X				
Casey	426	\$1,861,350	\$1,501,200	No	Yes		X		\$175	
Castalia	173	\$133,899	\$119,689	No	No			X		\$475
Castana	147	\$110,904	\$91,973	No	No			X		\$475
Cedar Falls	39,260	\$75,720,440	\$91,184,170	Yes	-	X				

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Cedar Rapids	126,326	\$513,180,305	\$525,382,121	Yes	-	X				
Center Point	2,421	\$4,983,008	\$4,259,047	Yes	-	X				
Centerville	5,528	\$7,817,561	\$6,690,231	Yes	-	X				
Central City	1,257	\$1,551,468	\$1,883,156	No	Yes		X		\$175	
Centralia	134	\$40,880	\$42,480	No	No			X		\$100
Chariton	4,321	\$5,898,510	\$5,569,110	Yes	-	X				
Charles City	7,652	\$15,578,493	\$13,399,320	Yes	-	X				
Charlotte	394	\$295,676	\$310,297	No	No			X		\$900
Charter Oak	502	\$951,741	\$783,602	No	No			X		\$1,200
Chatsworth	79	\$28,843	\$22,711	No	No			X		\$100
Chelsea	267	\$236,442	\$236,942	No	No			X		\$475
Cherokee	5,253	\$8,458,941	\$8,762,210	Yes	-	X				
Chester	127	\$97,081	\$89,057	No	No			X		\$475
Chillicothe	97	\$85,888	\$33,188	No	No			X		\$100
Churdan	386	\$553,376	\$407,070	No	No			X		\$900
Cincinnati	357	\$412,438	\$321,092	No	No			X		\$900
Clare	146	\$223,161	\$205,885	No	No			X		\$475
Clarence	974	\$1,053,685	\$1,977,022	No	Yes		X		\$175	
Clarinda	5,572	\$47,365,100	\$46,955,285	Yes	-	X				

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Clarion	2,850	\$93,938,949	\$96,543,660	Yes	-	X				
Clarksville	1,439	\$1,426,830	\$1,576,681	No	Yes		X		\$175	
Clayton	43	\$90,726	\$104,534	No	No			X		\$475
Clear Lake	7,777	\$12,141,766	\$13,819,146	Yes	-	X				
Clearfield	363	\$682,833	\$580,320	No	No			X		\$900
Cleghorn	240	\$256,908	\$263,245	No	No			X		\$475
Clemons	148	\$137,079	\$141,834	No	No			X		\$475
Clermont	632	\$654,304	\$716,634	No	No			X		\$1,200
Clinton	26,885	\$54,808,013	\$56,683,789	Yes	-	X				
Clio	80	\$27,748	\$25,430	No	No			X		\$100
Clive	15,447	\$36,671,369	\$42,924,766	Yes	-	X				
Clutier	213	\$193,800	\$182,850	No	No			X		\$475
Coburg	42	\$12,125	\$17,100	No	No			X		\$100
Coggon	658	\$4,476,776	\$2,423,058	No	Yes		X		\$175	
Coin	193	\$180,827	\$155,284	No	No			X		\$475
Colesburg	404	\$726,950	\$342,573	No	No			X		\$900
Colfax	2,093	\$2,136,934	\$2,348,624	Yes	-	X				
College Springs	214	\$243,000	\$219,100	No	No			X		\$475
Collins	495	\$678,157	\$613,620	No	No			X		\$1,200

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Colo	876	\$999,565	\$2,358,500	No	No			X		\$1,200
Columbus City	391	\$217,293	\$206,803	No	No			X		\$475
Columbus Junction	1,899	\$1,565,277	\$1,467,602	No	Yes		X		\$175	
Colwell	73	\$36,762	\$38,703	No	No			X		\$100
Conesville	432	\$246,217	\$265,387	No	No			X		\$475
Conrad	1,108	\$1,339,576	\$1,352,725	No	Yes		X		\$175	
Conway	41	\$14,768	\$16,201	No	No			X		\$100
Coon Rapids	1,305	\$10,124,459	\$10,213,650	No	Yes		X		\$625	
Coppock	47	\$13,450	\$12,900	No	No			X		\$100
Coralville	18,907	\$70,847,340	\$77,725,980	Yes	-	X				
Corning	1,635	\$2,199,631	\$2,297,055	No	Yes		X		\$175	
Correctionville	821	\$887,644	\$1,899,500	No	No			X		\$1,200
Corwith	309	\$777,045	\$778,526	No	No			X		\$1,200
Corydon	1,585	\$2,084,672	\$2,307,615	No	Yes		X		\$175	
Cotter	48	\$7,710	\$7,960	No	No			X		\$100
Coulter	281	\$213,352	\$224,982	No	No			X		\$475
Council Bluffs	62,230	\$131,614,276	\$102,300,894	Yes	-	X				
Craig	89	\$109,373	\$75,350	No	No			X		\$475
Crawfordsville	264	\$189,100	\$180,900	No	No			X		\$475

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Crescent	617	\$1,696,247	\$975,871	No	No			X		\$1,200
Cresco	3,868	\$5,994,791	\$5,993,418	Yes	-	X				
Creston	7,834	\$11,680,864	\$13,705,373	Yes	-	X				
Cromwell	107	\$33,633	\$35,950	No	No			X		\$100
Crystal Lake	250	\$223,525	\$220,625	No	No			X		\$475
Cumberland	262	\$220,630	\$270,230	No	No			X		\$475
Cumming	351	\$498,811	\$573,571	No	No			X		\$900
Curlew	58	\$19,103	\$17,003	No	No			X		\$100
Cushing	220	\$213,045	\$227,306	No	No			X		\$475
Cylinder	88	\$59,450	\$59,240	No	No			X		\$475
Dakota City	843	\$808,058	\$842,817	No	No			X		\$1,200
Dallas Center	1,623	\$2,425,328	\$2,474,077	No	Yes		X		\$175	
Dana	71	\$30,900	\$30,580	No	No			X		\$100
Danbury	348	\$294,283	\$327,791	No	No			X		\$900
Danville	934	\$2,224,313	\$2,093,683	No	Yes		X		\$175	
Davenport	99,685	\$243,845,221	\$222,573,659	Yes	-	X				
Davis City	204	\$171,459	\$162,833	No	No			X		\$475
Dawson	131	\$96,213	\$89,773	No	No			X		\$475
Dayton	837	\$1,794,838	\$1,672,991	No	Yes		X		\$175	

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De Soto	1,050	\$6,195,024	\$7,585,054	No	Yes		X		\$425	
De Witt	5,322	\$13,721,983	\$11,934,123	Yes	-	X				
Decatur City	197	\$100,500	\$127,000	No	No			X		\$475
Decorah	8,127	\$14,564,529	\$12,201,576	Yes	-	X				
Dedham	266	\$202,842	\$256,967	No	No			X		\$475
Deep River	279	\$240,615	\$250,750	No	No			X		\$475
Defiance	284	\$166,900	\$261,986	No	No			X		\$475
Delaware	159	\$394,050	\$206,700	No	No			X		\$475
Delhi	460	\$670,332	\$614,583	No	No			X		\$1,200
Delmar	525	\$425,509	\$468,273	No	No			X		\$900
Deloit	264	\$673,863	\$171,773	No	No			X		\$475
Delphos	25	\$0	\$2,620	No	No			X		\$100
Delta	328	\$269,581	\$284,097	No	No			X		\$475
Denison	8,298	\$9,650,834	\$12,275,870	Yes	-	X				
Denver	1,780	\$5,180,676	\$5,011,994	No	Yes		X		\$425	
Derby	115	\$38,639	\$37,473	No	No			X		\$100
Des Moines	203,433	\$472,651,755	\$457,310,347	Yes	-	X				
Dexter	611	\$378,862	\$372,782	No	No			X		\$900
Diagonal	330	\$296,386	\$255,205	No	No			X		\$475

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Dickens	185	\$208,500	\$213,000	No	No			X		\$475
Dike	1,209	\$2,440,257	\$2,222,513	No	Yes		X		\$175	
Dixon	247	\$150,546	\$154,253	No	No			X		\$475
Dolliver	66	\$48,566	\$48,732	No	No			X		\$100
Donahue	346	\$361,558	\$365,961	No	No			X		\$900
Donnellson	912	\$1,026,479	\$1,047,068	No	Yes		X		\$175	
Doon	577	\$520,700	\$463,500	No	No			X		\$900
Dougherty	58	\$60,000	\$85,800	No	No			X		\$475
Dow City	510	\$471,023	\$553,640	No	No			X		\$900
Dows	538	\$475,356	\$483,062	No	No			X		\$900
Drakesville	184	\$77,600	\$87,516	No	No			X		\$475
Dubuque	57,637	\$202,270,718	\$185,155,348	Yes	-	X				
Dumont	637	\$619,714	\$562,097	No	No			X		\$900
Duncombe	410	\$556,658	\$944,423	No	No			X		\$1,200
Dundee	174	\$126,786	\$128,017	No	No			X		\$475
Dunkerton	852	\$1,017,036	\$969,861	No	No			X		\$1,200
Dunlap	1,042	\$1,007,867	\$1,084,304	No	Yes		X		\$175	
Durango	22	\$2,995	\$1,572	No	No			X		\$100
Durant	1,832	\$10,628,625	\$6,970,527	No	Yes		X		\$425	

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Dyersville	4,058	\$5,794,040	\$12,449,954	Yes	-	X				
Dysart	1,379	\$3,154,709	\$2,909,444	No	Yes		X		\$175	
Eagle Grove	3,583	\$5,500,343	\$5,568,602	Yes	-	X				
Earlham	1,450	\$2,010,919	\$2,017,686	No	Yes		X		\$175	
Earling	437	\$327,420	\$339,340	No	No			X		\$900
Earlville	812	\$1,490,302	\$1,425,388	No	Yes		X		\$175	
Early	557	\$618,519	\$728,953	No	No			X		\$1,200
East Peru	125	\$50,675	\$44,455	No	No			X		\$100
Eddyville	1,024	\$3,032,610	\$2,897,258	No	Yes		X		\$175	
Edgewood	864	\$2,257,503	\$1,977,073	No	Yes		X		\$175	
Elberon	196	\$161,175	\$197,794	No	No			X		\$475
Eldon	927	\$833,903	\$875,955	No	No			X		\$1,200
Eldora	2,732	\$3,661,285	\$5,473,267	Yes	-	X				
Eldridge	5,651	\$13,369,866	\$12,979,368	Yes	-	X				
Elgin	683	\$666,841	\$685,890	No	No			X		\$1,200
Elk Horn	662	\$605,329	\$917,151	No	No			X		\$1,200
Elk Run Heights	1,117	\$1,725,360	\$1,473,817	No	Yes		X		\$175	
Elkader	1,273	\$2,562,893	\$2,646,394	No	Yes		X		\$175	
Elkhart	683	\$403,660	\$766,995	No	No			X		\$1,200

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Elkport	37	\$14,950	\$21,290	No	No			X		\$100
Elliott	350	\$289,560	\$312,387	No	No			X		\$900
Ellston	43	\$17,945	\$15,945	No	No			X		\$100
Ellsworth	531	\$1,293,351	\$2,052,529	No	Yes		X		\$175	
Elma	546	\$448,947	\$525,624	No	No			X		\$900
Ely	1,776	\$2,354,339	\$2,141,375	No	Yes		X		\$175	
Emerson	438	\$441,322	\$467,702	No	No			X		\$900
Emmetsburg	3,904	\$11,475,669	\$9,049,988	Yes	-	X				
Epworth	1,860	\$2,545,298	\$2,635,186	No	Yes		X		\$175	
Essex	798	\$1,224,349	\$946,653	No	No			X		\$1,200
Estherville	6,360	\$17,688,267	\$18,181,929	Yes	-	X				
Evansdale	4,751	\$7,853,054	\$6,758,556	Yes	-	X				
Everly	603	\$3,279,717	\$2,390,569	No	Yes		X		\$175	
Exira	840	\$1,013,472	\$924,875	No	No			X		\$1,200
Exline	160	\$44,833	\$50,233	No	No			X		\$475
Fairbank	1,113	\$6,263,654	\$3,087,596	No	Yes		X		\$250	
Fairfax	2,123	\$6,081,538	\$4,890,043	Yes	-	X				
Fairfield	9,464	\$18,175,403	\$27,261,207	Yes	-	X				
Farley	1,537	\$2,745,673	\$3,461,630	No	Yes		X		\$250	

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Farmersburg	302	\$304,020	\$312,215	No	No			X		\$900
Farmington	664	\$612,750	\$973,450	No	No			X		\$1,200
Farnhamville	371	\$1,007,050	\$1,029,500	No	Yes		X		\$175	
Farragut	485	\$955,481	\$989,193	No	No			X		\$1,200
Fayette	1,338	\$1,901,282	\$5,325,469	No	Yes		X		\$425	
Fenton	279	\$511,095	\$408,874	No	No			X		\$900
Ferguson	126	\$50,122	\$50,376	No	No			X		\$475
Fertile	370	\$311,162	\$362,632	No	No			X		\$900
Floris	138	\$179,083	\$215,425	No	No			X		\$475
Floyd	335	\$374,924	\$379,192	No	No			X		\$900
Fonda	631	\$1,941,740	\$1,244,195	No	Yes		X		\$175	
Fontanelle	672	\$1,463,625	\$1,419,187	No	Yes		X		\$175	
Forest City	4,151	\$12,668,799	\$14,120,068	Yes	-	X				
Fort Atkinson	349	\$577,387	\$462,603	No	No			X		\$900
Fort Dodge	25,206	\$87,806,959	\$63,201,417	Yes	-	X				
Fort Madison	11,051	\$23,298,200	\$26,360,580	Yes	-	X				
Fostoria	231	\$200,635	\$200,885	No	No			X		\$475
Franklin	143	\$46,440	\$52,925	No	No			X		\$475
Fraser	102	\$24,658	\$24,658	No	No			X		\$100

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Fredericksburg	931	\$3,096,984	\$2,841,307	No	Yes		X		\$175	
Frederika	183	\$128,025	\$130,370	No	No			X		\$475
Fredonia	244	\$115,700	\$111,155	No	No			X		\$475
Fremont	743	\$406,505	\$371,052	No	No			X		\$900
Fruitland	977	\$415,542	\$430,040	No	No			X		\$900
Galt	32	\$9,590	\$11,940	No	No			X		\$100
Galva	434	\$418,660	\$384,789	No	No			X		\$900
Garber	88	\$45,513	\$45,525	No	No			X		\$100
Garden Grove	211	\$177,333	\$182,444	No	No			X		\$475
Garnavillo	745	\$2,877,616	\$2,444,568	No	Yes		X		\$175	
Garner	3,129	\$5,526,351	\$5,676,500	Yes	-	X				
Garrison	371	\$208,674	\$237,931	No	No			X		\$475
Garwin	527	\$359,645	\$406,181	No	No			X		\$900
Geneva	165	\$60,755	\$140,280	No	No			X		\$475
George	1,080	\$1,319,712	\$1,211,600	No	Yes		X		\$175	
Gibson	61	\$17,200	\$17,200	No	No			X		\$100
Gilbert	1,082	\$975,895	\$1,223,619	No	No			X		\$1,200
Gilbertville	712	\$1,048,633	\$1,034,859	No	Yes		X		\$175	
Gillett Grove	49	\$31,700	\$31,100	No	No			X		\$100

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gilman	509	\$448,942	\$469,892	No	No			X		\$900
Gilmore City	504	\$1,593,205	\$1,422,410	No	Yes		X		\$175	
Gladbrook	945	\$2,559,961	\$2,080,573	No	Yes		X		\$175	
Glenwood	5,269	\$6,373,053	\$4,174,767	Yes	-	X				
Glidden	1,146	\$2,289,352	\$2,321,997	No	Yes		X		\$175	
Goldfield	635	\$618,275	\$625,308	No	No			X		\$1,200
Goodell	139	\$88,850	\$91,988	No	No			X		\$475
Goose Lake	240	\$240,911	\$260,798	No	No			X		\$475
Gowrie	1,037	\$2,518,954	\$2,328,683	No	Yes		X		\$175	
Graettinger	844	\$2,613,611	\$3,106,339	No	Yes		X		\$250	
Graf	79	\$19,188	\$24,128	No	No			X		\$100
Grafton	252	\$571,730	\$537,705	No	No			X		\$900
Grand Junction	824	\$372,481	\$640,656	No	No			X		\$1,200
Grand Mound	642	\$506,540	\$583,577	No	No			X		\$900
Grand River	236	\$99,000	\$65,300	No	No			X		\$475
Grandview	556	\$362,676	\$336,060	No	No			X		\$900
Granger	1,244	\$4,296,053	\$2,689,658	No	Yes		X		\$175	
Grant	92	\$38,384	\$40,700	No	No			X		\$100
Granville	312	\$1,140,500	\$1,185,500	No	Yes		X		\$175	

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Gravity	188	\$61,872	\$65,600	No	No			X		\$475
Gray	63	\$19,650	\$21,450	No	No			X		\$100
Greeley	256	\$164,350	\$210,756	No	No			X		\$475
Greene	1,130	\$1,707,253	\$4,163,777	No	Yes		X		\$250	
Greenfield	1,982	\$7,526,063	\$8,204,871	No	Yes		X		\$425	
Greenville	75	\$42,820	\$43,978	No	No			X		\$100
Grimes	8,246	\$21,717,896	\$23,199,493	Yes	-	X				
Grinnell	9,218	\$20,348,285	\$29,183,206	Yes	-	X				
Griswold	1,036	\$1,285,761	\$1,285,835	No	Yes		X		\$175	
Grundy Center	2,706	\$7,583,194	\$3,801,528	Yes	-	X				
Gruver	94	\$93,600	\$95,940	No	No			X		\$475
Guernsey	63	\$34,290	\$39,105	No	No			X		\$100
Guthrie Center	1,569	\$3,918,695	\$3,679,050	No	Yes		X		\$250	
Guttenberg	1,919	\$22,383,012	\$22,144,120	No	Yes		X		\$625	
Halbur	246	\$159,731	\$242,743	No	No			X		\$475
Hamburg	1,187	\$1,039,098	\$1,105,033	No	Yes		X		\$175	
Hamilton	130	\$21,800	\$18,350	No	No			X		\$100
Hampton	4,461	\$10,521,629	\$9,276,429	Yes	-	X				
Hancock	196	\$226,245	\$268,601	No	No			X		\$475

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hanlontown	226	\$182,788	\$193,759	No	No			X		\$475
Hansell	98	\$55,626	\$53,357	No	No			X		\$475
Harcourt	303	\$259,145	\$246,137	No	No			X		\$475
Hardy	47	\$49,400	\$50,200	No	No			X		\$475
Harlan	5,106	\$21,638,961	\$21,237,502	Yes	-	X				
Harper	114	\$94,029	\$85,736	No	No			X		\$475
Harpers Ferry	328	\$448,856	\$444,817	No	No			X		\$900
Harris	170	\$197,269	\$1,176,821	No	No			X		\$1,200
Hartford	771	\$714,312	\$853,412	No	No			X		\$1,200
Hartley	1,672	\$4,996,188	\$5,491,270	No	Yes		X		\$425	
Hartwick	86	\$36,003	\$36,643	No	No			X		\$100
Harvey	235	\$134,800	\$143,800	No	No			X		\$475
Hastings	152	\$195,311	\$189,602	No	No			X		\$475
Havelock	138	\$181,383	\$172,884	No	No			X		\$475
Haverhill	173	\$191,371	\$210,396	No	No			X		\$475
Hawarden	2,546	\$18,700,278	\$8,510,072	Yes	-	X				
Hawkeye	449	\$450,014	\$1,638,630	No	No			X		\$1,200
Hayesville	50	\$15,265	\$44,786	No	No			X		\$100
Hazleton	823	\$621,804	\$564,196	No	No			X		\$900

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Hedrick	764	\$721,720	\$728,074	No	No			X		\$1,200
Henderson	185	\$168,614	\$210,884	No	No			X		\$475
Hepburn	23	\$10,175	\$10,500	No	No			X		\$100
Hiawatha	7,024	\$16,967,066	\$20,172,822	Yes	-	X				
Hills	703	\$2,809,703	\$3,961,587	No	Yes		X		\$250	
Hillsboro	180	\$216,915	\$216,442	No	No			X		\$475
Hinton	928	\$2,307,496	\$2,072,107	No	Yes		X		\$175	
Holland	282	\$172,043	\$173,310	No	No			X		\$475
Holstein	1,396	\$3,389,063	\$2,627,420	No	Yes		X		\$175	
Holy Cross	374	\$358,673	\$304,324	No	No			X		\$900
Hopkinton	628	\$1,327,787	\$1,361,159	No	Yes		X		\$175	
Hornick	225	\$196,160	\$253,876	No	No			X		\$475
Hospers	698	\$1,349,479	\$1,285,306	No	Yes		X		\$175	
Houghton	146	\$77,810	\$82,860	No	No			X		\$475
Hubbard	845	\$876,350	\$1,665,938	No	No			X		\$1,200
Hudson	2,282	\$2,914,275	\$4,060,649	Yes	-	X				
Hull	2,175	\$3,836,968	\$5,736,575	Yes	-	X				
Humboldt	4,690	\$8,297,390	\$8,982,241	Yes	-	X				
Humeston	494	\$3,182,685	\$579,578	No	No			X		\$900

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Huxley	3,317	\$8,821,489	\$6,897,575	Yes	-	X				
Ida Grove	2,142	\$5,774,791	\$3,862,987	Yes	-	X				
Imogene	72	\$23,699	\$25,005	No	No				X	\$100
Independence	5,966	\$12,304,660	\$16,549,210	Yes	-	X				
Indianola	14,782	\$34,139,489	\$37,027,650	Yes	-	X				
Inwood	814	\$1,200,078	\$925,548	No	No				X	\$1,200
Ionia	291	\$211,844	\$221,567	No	No				X	\$475
Iowa City	67,862	\$157,987,398	\$168,264,456	Yes	-	X				
Iowa Falls	5,238	\$34,748,550	\$36,972,194	Yes	-	X				
Ireton	609	\$681,860	\$751,669	No	No				X	\$1,200
Irwin	341	\$274,920	\$326,780	No	No				X	\$900
Jackson Junction	58	\$61,900	\$61,700	No	No				X	\$475
Jamaica	224	\$165,281	\$157,018	No	No				X	\$475
Janesville	930	\$1,285,785	\$1,707,460	No	Yes		X			\$175
Jefferson	4,345	\$5,752,357	\$5,997,245	Yes	-	X				
Jesup	2,520	\$5,245,618	\$4,131,372	Yes	-	X				
Jewell	1,215	\$923,048	\$1,016,296	No	No				X	\$1,200
Johnston	17,278	\$40,521,710	\$45,173,921	Yes	-	X				
Joice	222	\$2,152,210	\$252,090	No	No				X	\$475

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Jolley	41	\$22,815	\$25,674	No	No			X		\$100
Kalona	2,363	\$2,721,517	\$2,718,302	Yes	-	X				
Kamrar	199	\$124,957	\$199,932	No	No			X		\$475
Kanawha	652	\$895,560	\$750,375	No	No			X		\$1,200
Kellerton	315	\$255,217	\$237,168	No	No			X		\$475
Kelley	309	\$566,154	\$570,538	No	No			X		\$900
Kellogg	599	\$450,344	\$627,116	No	No			X		\$1,200
Kensett	266	\$254,585	\$267,811	No	No			X		\$475
Keokuk	10,780	\$18,751,013	\$15,819,914	Yes	-	X				
Keomah Village	84	\$33,264	\$37,044	No	No			X		\$100
Keosauqua	1,006	\$4,564,506	\$4,052,600	No	Yes		X		\$250	
Keota	1,009	\$1,466,581	\$2,070,437	No	Yes		X		\$175	
Keswick	246	\$423,700	\$594,900	No	No			X		\$900
Keystone	622	\$1,326,321	\$2,013,375	No	Yes		X		\$175	
Kimballton	322	\$571,000	\$502,000	No	No			X		\$900
Kingsley	1,411	\$1,395,209	\$1,674,829	No	Yes		X		\$175	
Kinross	73	\$20,450	\$20,550	No	No			X		\$100
Kirkman	64	\$21,441	\$29,462	No	No			X		\$100
Kirkville	167	\$89,509	\$70,786	No	No			X		\$475

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Kiron	279	\$243,650	\$227,959	No	No			X		\$475
Klemme	507	\$500,047	\$482,578	No	No			X		\$900
Knierim	60	\$79,869	\$85,407	No	No			X		\$475
Knoxville	7,313	\$13,233,962	\$12,358,824	Yes	-	X				
La Motte	260	\$396,757	\$565,334	No	No			X		\$900
La Porte City	2,285	\$3,689,074	\$4,597,408	Yes	-	X				
Lacona	361	\$332,637	\$323,986	No	No			X		\$900
Ladora	283	\$200,365	\$258,915	No	No			X		\$475
Lake City	1,727	\$2,150,217	\$2,168,954	No	Yes		X		\$175	
Lake Mills	2,100	\$6,609,526	\$5,445,978	Yes	-	X				
Lake Park	1,105	\$4,109,068	\$4,288,349	No	Yes		X		\$250	
Lake View	1,142	\$4,367,424	\$5,563,408	No	Yes		X		\$425	
Lakeside	596	\$683,926	\$568,231	No	No			X		\$900
Lakota	255	\$193,060	\$290,313	No	No			X		\$475
Lambs Grove	172	\$127,458	\$122,388	No	No			X		\$475
Lamoni	2,324	\$5,466,422	\$5,712,489	Yes	-	X				
Lamont	461	\$531,234	\$557,043	No	No			X		\$900
Lanesboro	121	\$104,584	\$148,800	No	No			X		\$475
Lansing	999	\$2,745,402	\$1,697,315	No	Yes		X		\$175	

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Larchwood	866	\$1,920,905	\$1,914,679	No	Yes		X		\$175	
Larrabee	132	\$145,165	\$156,830	No	No			X		\$475
Latimer	507	\$503,731	\$491,523	No	No			X		\$900
Laurel	239	\$296,221	\$253,003	No	No			X		\$475
Laurens	1,258	\$3,312,027	\$2,675,140	No	Yes		X		\$175	
Lawler	439	\$1,215,200	\$746,743	No	No			X		\$1,200
Lawton	908	\$646,197	\$677,174	No	No			X		\$1,200
Le Claire	3,765	\$10,019,121	\$14,904,524	Yes	-	X				
Le Grand	938	\$710,485	\$713,942	No	No			X		\$1,200
Le Mars	9,826	\$69,018,125	\$67,409,597	Yes	-	X				
Le Roy	15	\$19,820	\$6,265	No	No			X		\$100
Ledyard	130	\$210,799	\$235,761	No	No			X		\$475
Lehigh	416	\$603,268	\$608,845	No	No			X		\$1,200
Leighton	162	\$132,417	\$101,707	No	No			X		\$475
Leland	289	\$267,009	\$294,455	No	No			X		\$475
Lenox	1,407	\$2,982,181	\$6,134,266	No	Yes		X		\$425	
Leon	1,977	\$2,534,815	\$2,642,380	No	Yes		X		\$175	
Lester	294	\$360,300	\$375,250	No	No			X		\$900
Letts	384	\$167,523	\$194,505	No	No			X		\$475

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lewis	433	\$444,249	\$452,829	No	No			X		\$900
Libertyville	315	\$1,063,737	\$316,931	No	No			X		\$900
Lidderdale	180	\$218,348	\$178,335	No	No			X		\$475
Lime Springs	505	\$625,800	\$1,143,090	No	No			X		\$1,200
Lincoln	162	\$61,526	\$55,447	No	No			X		\$475
Linden	199	\$74,000	\$62,382	No	No			X		\$475
Lineville	217	\$331,288	\$312,500	No	No			X		\$900
Linn Grove	154	\$133,168	\$149,163	No	No			X		\$475
Lisbon	2,152	\$2,413,529	\$2,589,444	Yes	-	X				
Liscomb	301	\$269,047	\$284,826	No	No			X		\$475
Little Rock	459	\$449,027	\$741,293	No	No			X		\$1,200
Little Sioux	170	\$172,993	\$8,500	No	No			X		\$100
Livermore	384	\$717,464	\$723,796	No	No			X		\$1,200
Lockridge	268	\$429,531	\$416,031	No	No			X		\$900
Logan	1,534	\$1,514,058	\$1,641,359	No	Yes		X		\$175	
Lohrville	368	\$728,487	\$843,063	No	No			X		\$1,200
Lone Rock	146	\$84,517	\$138,211	No	No			X		\$475
Lone Tree	1,300	\$1,353,809	\$1,682,666	No	Yes		X		\$175	
Long Grove	808	\$1,089,695	\$1,103,612	No	Yes		X		\$175	

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Lorimor	360	\$390,315	\$432,066	No	No			X		\$900
Lost Nation	446	\$336,948	\$391,757	No	No			X		\$900
Lovilia	538	\$438,947	\$446,425	No	No			X		\$900
Low Moor	288	\$419,540	\$258,933	No	No			X		\$475
Lowden	789	\$744,135	\$702,534	No	No			X		\$1,200
Lu Verne	261	\$249,000	\$260,000	No	No			X		\$475
Luana	269	\$685,406	\$292,215	No	No			X		\$475
Lucas	216	\$123,357	\$123,096	No	No			X		\$475
Luther	122	\$47,575	\$50,628	No	No			X		\$475
Luxemburg	240	\$424,270	\$471,270	No	No			X		\$900
Luzerne	96	\$38,400	\$37,400	No	No			X		\$100
Lynnville	379	\$294,617	\$256,225	No	No			X		\$475
Lytton	315	\$1,034,605	\$523,005	No	No			X		\$900
Macedonia	246	\$670,776	\$263,158	No	No			X		\$475
Macksburg	113	\$41,786	\$67,841	No	No			X		\$475
Madrid	2,543	\$3,213,875	\$3,427,315	Yes	-	X				
Magnolia	183	\$126,330	\$1,460,955	No	No			X		\$1,200
Malcom	287	\$465,168	\$650,352	No	No			X		\$1,200
Mallard	274	\$303,744	\$338,998	No	No			X		\$900

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Maloy	29	\$5,855	\$8,475	No	No			X		\$100
Malvern	1,142	\$1,301,370	\$1,348,337	No	Yes		X		\$175	
Manchester	5,179	\$9,555,572	\$8,583,848	Yes	-	X				
Manilla	776	\$3,019,395	\$3,106,395	No	Yes		X		\$250	
Manly	1,323	\$1,172,148	\$1,261,784	No	Yes		X		\$175	
Manning	1,500	\$11,551,186	\$10,441,980	No	Yes		X		\$625	
Manson	1,690	\$1,815,864	\$1,794,306	No	Yes		X		\$175	
Mapleton	1,224	\$3,708,999	\$4,454,491	No	Yes		X		\$250	
Maquoketa	6,141	\$8,685,320	\$11,366,110	Yes	-	X				
Marathon	237	\$769,894	\$1,201,155	No	No			X		\$1,200
Marble Rock	307	\$472,348	\$408,072	No	No			X		\$900
Marcus	1,117	\$1,539,476	\$1,242,634	No	Yes		X		\$175	
Marengo	2,528	\$3,713,603	\$2,763,778	Yes	-	X				
Marion	34,768	\$63,328,159	\$74,695,706	Yes	-	X				
Marne	120	\$76,350	\$86,000	No	No			X		\$475
Marquette	375	\$2,364,829	\$1,738,485	No	Yes		X		\$175	
Marshalltown	27,552	\$56,913,076	\$40,778,635	Yes	-	X				
Martelle	255	\$226,035	\$313,266	No	No			X		\$900
Martensdale	465	\$1,149,965	\$445,306	No	No			X		\$900

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Martinsburg	112	\$74,100	\$68,414	No	No			X		\$475
Marysville	66	\$18,442	\$21,610	No	No			X		\$100
Mason City	28,079	\$55,521,800	\$60,422,762	Yes	-	X				
Masonville	127	\$98,725	\$93,928	No	No			X		\$475
Massena	355	\$678,478	\$820,158	No	No			X		\$1,200
Matlock	87	\$55,166	\$64,663	No	No			X		\$475
Maurice	275	\$239,790	\$462,449	No	No			X		\$900
Maxwell	920	\$754,295	\$800,759	No	No			X		\$1,200
Maynard	518	\$740,668	\$551,202	No	No			X		\$900
Maysville	176	\$112,118	\$117,401	No	No			X		\$475
McCallsburg	333	\$290,492	\$144,925	No	No			X		\$475
McCausland	291	\$522,421	\$520,712	No	No			X		\$900
McClelland	151	\$86,300	\$80,857	No	No			X		\$475
McGregor	871	\$4,133,767	\$4,225,490	No	Yes		X		\$250	
McIntire	122	\$475,860	\$44,900	No	No			X		\$100
Mechanicsville	1,146	\$958,857	\$977,264	No	No			X		\$1,200
Mediapolis	1,560	\$1,906,753	\$1,991,122	No	Yes		X		\$175	
Melbourne	830	\$805,163	\$832,748	No	No			X		\$1,200
Melcher-Dallas	1,288	\$971,744	\$986,931	No	No			X		\$1,200

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Melrose	112	\$57,830	\$61,375	No	No			X		\$475
Melvin	214	\$217,823	\$202,993	No	No			X		\$475
Menlo	353	\$246,820	\$248,603	No	No			X		\$475
Meriden	159	\$152,900	\$154,500	No	No			X		\$475
Merrill	755	\$566,855	\$585,809	No	No			X		\$900
Meservey	256	\$221,750	\$211,950	No	No			X		\$475
Middletown	318	\$465,543	\$380,300	No	No			X		\$900
Miles	445	\$364,135	\$394,012	No	No			X		\$900
Milford	2,898	\$4,545,278	\$5,302,835	Yes	-	X				
Millersburg	159	\$209,235	\$183,739	No	No			X		\$475
Millerton	45	\$12,200	\$11,100	No	No			X		\$100
Milo	775	\$596,832	\$605,365	No	No			X		\$1,200
Milton	443	\$298,663	\$313,303	No	No			X		\$900
Minburn	365	\$448,880	\$447,385	No	No			X		\$900
Minden	599	\$547,011	\$646,565	No	No			X		\$1,200
Mingo	302	\$307,612	\$318,322	No	No			X		\$900
Missouri Valley	2,838	\$3,639,318	\$4,188,926	Yes	-	X				
Mitchell	138	\$87,062	\$66,842	No	No			X		\$475
Mitchellville	2,254	\$2,102,366	\$2,222,008	Yes	-	X				

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Modale	283	\$53,700	\$58,300	No	No			X		\$475
Mondamin	402	\$652,303	\$425,222	No	No			X		\$900
Monmouth	153	\$155,683	\$78,604	No	No			X		\$475
Monona	1,549	\$5,628,394	\$4,228,686	No	Yes		X		\$250	
Monroe	1,830	\$1,873,162	\$1,972,936	No	Yes		X		\$175	
Montezuma	1,462	\$7,824,732	\$6,584,606	No	Yes		X		\$425	
Monticello	3,796	\$7,879,014	\$8,978,556	Yes	-	X				
Montour	249	\$235,288	\$241,592	No	No			X		\$475
Montrose	898	\$834,368	\$884,412	No	No			X		\$1,200
Moorhead	226	\$204,860	\$169,496	No	No			X		\$475
Moorland	169	\$137,350	\$134,160	No	No			X		\$475
Moravia	665	\$454,844	\$487,876	No	No			X		\$900
Morley	115	\$81,390	\$83,245	No	No			X		\$475
Morning Sun	836	\$955,823	\$981,001	No	No			X		\$1,200
Morrison	94	\$35,390	\$61,549	No	No			X		\$475
Moulton	605	\$861,873	\$927,214	No	No			X		\$1,200
Mount Auburn	150	\$92,850	\$134,903	No	No			X		\$475
Mount Ayr	1,691	\$6,207,418	\$5,587,816	No	Yes		X		\$425	
Mount Pleasant	8,668	\$20,828,065	\$26,296,303	Yes	-	X				

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Mount Union	107	\$38,500	\$43,845	No	No			X		\$100
Mount Vernon	4,506	\$8,082,398	\$5,808,228	Yes	-	X				
Moville	1,618	\$2,049,274	\$2,049,459	No	Yes		X		\$175	
Murray	756	\$830,254	\$758,126	No	No			X		\$1,200
Muscatine	22,886	\$54,165,983	\$58,312,687	Yes	-	X				
Mystic	425	\$252,335	\$353,307	No	No			X		\$900
Nashua	1,663	\$1,941,929	\$1,613,419	No	Yes		X		\$175	
Nemaha	85	\$22,584	\$22,579	No	No			X		\$100
Neola	842	\$1,354,408	\$2,146,930	No	Yes		X		\$175	
Nevada	6,798	\$13,862,732	\$12,390,921	Yes	-	X				
New Albin	522	\$527,939	\$489,430	No	No			X		\$900
New Hampton	3,571	\$8,347,170	\$8,910,983	Yes	-	X				
New Hartford	516	\$667,345	\$695,598	No	No			X		\$1,200
New Liberty	137	\$75,479	\$33,800	No	No			X		\$100
New London	1,897	\$4,720,643	\$5,450,650	No	Yes		X		\$425	
New Market	415	\$645,131	\$324,772	No	No			X		\$900
New Providence	228	\$151,920	\$153,055	No	No			X		\$475
New Sharon	1,293	\$910,929	\$925,426	No	No			X		\$1,200
New Vienna	407	\$424,280	\$524,446	No	No			X		\$900

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
New Virginia	489	\$211,399	\$229,542	No	No			X		\$475
Newell	876	\$1,635,928	\$1,852,280	No	Yes		X		\$175	
Newhall	875	\$820,025	\$922,744	No	No			X		\$1,200
Newton	15,254	\$69,969,787	\$29,465,029	Yes	-	X				
Nichols	374	\$177,385	\$157,385	No	No			X		\$475
Nodaway	114	\$46,500	\$50,539	No	No			X		\$475
Nora Springs	1,431	\$5,532,520	\$2,267,000	No	Yes		X		\$175	
North Buena Vista	121	\$45,630	\$47,680	No	No			X		\$100
North English	1,041	\$924,401	\$998,381	No	No			X		\$1,200
North Liberty	13,374	\$44,806,864	\$50,368,336	Yes	-	X				
North Washington	117	\$35,119	\$37,650	No	No			X		\$100
Northboro	58	\$11,875	\$16,750	No	No			X		\$100
Northwood	1,989	\$2,854,896	\$11,619,485	No	Yes		X		\$625	
Norwalk	8,945	\$19,692,209	\$16,743,599	Yes	-	X				
Norway	545	\$579,679	\$578,271	No	No			X		\$900
Numa	92	\$25,044	\$31,645	No	No			X		\$100
Oakland	1,527	\$2,089,564	\$2,113,905	No	Yes		X		\$175	
Oakland Acres	156	\$105,600	\$85,200	No	No			X		\$475
Oakville	173	\$201,187	\$334,796	No	No			X		\$900

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ocheyedan	490	\$697,699	\$685,994	No	No			X		\$1,200
Odebolt	1,013	\$973,528	\$1,023,887	No	No			X		\$1,200
Oelwein	6,415	\$9,499,260	\$10,835,822	Yes	-	X				
Ogden	2,044	\$5,212,426	\$4,867,921	Yes	-	X				
Okoboji	807	\$2,810,032	\$2,947,394	No	Yes		X		\$175	
Olds	229	\$212,727	\$211,127	No	No			X		\$475
Olin	698	\$662,072	\$681,824	No	No			X		\$1,200
Ollie	215	\$71,348	\$99,847	No	No			X		\$475
Onawa	2,998	\$9,411,655	\$7,821,471	Yes	-	X				
Onslow	197	\$163,247	\$186,416	No	No			X		\$475
Orange City	6,004	\$65,416,203	\$74,788,426	Yes	-	X				
Orchard	71	\$18,023	\$18,023	No	No			X		\$100
Orient	408	\$465,169	\$575,646	No	No			X		\$900
Orleans	608	\$673,426	\$716,194	No	No			X		\$1,200
Osage	3,619	\$6,557,797	\$8,833,820	Yes	-	X				
Osceola	4,929	\$14,250,300	\$14,483,021	Yes	-	X				
Oskaloosa	11,463	\$21,356,938	\$20,759,611	Yes	-	X				
Ossian	845	\$867,782	\$949,333	No	No			X		\$1,200
Osterdock	59	\$15,770	\$7,570	No	No			X		\$100

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Otho	542	\$456,088	\$1,019,903	No	No			X		\$1,200
Oto	108	\$336,774	\$74,100	No	No			X		\$475
Ottosen	55	\$84,151	\$51,391	No	No			X		\$475
Ottumwa	25,023	\$59,679,254	\$46,299,855	Yes	-	X				
Owasa	43	\$20,997	\$21,797	No	No			X		\$100
Oxford	807	\$812,020	\$1,533,464	No	No			X		\$1,200
Oxford Junction	496	\$543,994	\$527,072	No	No			X		\$900
Oyens	103	\$134,302	\$169,059	No	No			X		\$475
Pacific Junction	471	\$350,610	\$373,445	No	No			X		\$900
Packwood	204	\$129,804	\$93,204	No	No			X		\$475
Palmer	165	\$204,749	\$806,021	No	No			X		\$1,200
Palo	1,026	\$2,309,474	\$1,387,303	No	Yes		X		\$175	
Panama	221	\$292,400	\$636,395	No	No			X		\$1,200
Panora	1,124	\$3,792,427	\$5,195,805	No	Yes		X		\$425	
Panorama Park	129	\$149,306	\$114,100	No	No			X		\$475
Parkersburg	1,870	\$2,366,723	\$2,479,659	No	Yes		X		\$175	
Parnell	193	\$135,263	\$106,482	No	No			X		\$475
Paton	236	\$355,666	\$431,590	No	No			X		\$900
Patterson	130	\$75,185	\$67,970	No	No			X		\$475

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Paullina	1,056	\$3,389,865	\$2,667,196	No	Yes		X		\$175	
Pella	10,352	\$43,407,714	\$47,528,404	Yes	-	X				
Peosta	1,377	\$4,592,451	\$3,687,175	No	Yes		X		\$250	
Perry	7,702	\$9,660,905	\$9,952,413	Yes	-	X				
Persia	319	\$307,970	\$202,138	No	No			X		\$475
Peterson	334	\$382,630	\$401,910	No	No			X		\$900
Pierson	366	\$406,939	\$363,711	No	No			X		\$900
Pilot Mound	173	\$43,720	\$82,380	No	No			X		\$475
Pioneer	23	\$36,300	\$52,410	No	No			X		\$475
Pisgah	251	\$205,730	\$234,255	No	No			X		\$475
Plainfield	436	\$601,854	\$486,205	No	No			X		\$900
Plano	70	\$14,663	\$20,078	No	No			X		\$100
Pleasant Hill	8,785	\$13,768,067	\$28,315,140	Yes	-	X				
Pleasant Plain	93	\$47,050	\$47,300	No	No			X		\$100
Pleasanton	49	\$29,100	\$3,850	No	No			X		\$100
Pleasantville	1,694	\$1,367,902	\$1,895,118	No	Yes		X		\$175	
Plover	77	\$68,785	\$74,400	No	No			X		\$475
Plymouth	382	\$351,500	\$371,306	No	No			X		\$900
Pocahontas	1,789	\$5,067,469	\$5,129,573	No	Yes		X		\$425	

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Polk City	3,418	\$6,223,279	\$6,028,842	Yes	-	X				
Pomeroy	662	\$873,729	\$659,263	No	No			X		\$1,200
Popejoy	79	\$32,440	\$17,200	No	No			X		\$100
Portsmouth	195	\$306,050	\$205,530	No	No			X		\$475
Postville	2,227	\$8,378,858	\$7,234,408	Yes	-	X				
Prairie City	1,680	\$1,993,174	\$1,982,237	No	Yes		X		\$175	
Prairieburg	178	\$124,220	\$136,826	No	No			X		\$475
Prescott	257	\$146,713	\$137,783	No	No			X		\$475
Preston	1,012	\$3,011,814	\$2,529,175	No	Yes		X		\$175	
Primghar	909	\$2,038,903	\$2,653,065	No	Yes		X		\$175	
Princeton	886	\$1,400,190	\$1,434,561	No	Yes		X		\$175	
Promise City	111	\$29,115	\$40,680	No	No			X		\$100
Protivin	283	\$276,916	\$352,472	No	No			X		\$900
Pulaski	260	\$125,510	\$169,528	No	No			X		\$475
Quasqueton	554	\$370,888	\$376,239	No	No			X		\$900
Quimby	319	\$298,828	\$245,189	No	No			X		\$475
Radcliffe	545	\$586,060	\$587,193	No	No			X		\$900
Rake	225	\$266,900	\$242,700	No	No			X		\$475
Ralston	79	\$610,755	\$731,305	No	No			X		\$1,200

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Randalia	68	\$49,548	\$48,358	No	No			X		\$100
Randall	173	\$177,407	\$173,363	No	No			X		\$475
Randolph	168	\$74,529	\$232,733	No	No			X		\$475
Rathbun	89	\$30,660	\$34,579	No	No			X		\$100
Raymond	788	\$642,505	\$619,409	No	No			X		\$1,200
Readlyn	808	\$1,460,075	\$1,641,425	No	Yes		X		\$175	
Reasnor	152	\$113,274	\$134,249	No	No			X		\$475
Red Oak	5,742	\$9,633,366	\$9,879,016	Yes	-	X				
Redding	82	\$17,885	\$20,580	No	No			X		\$100
Redfield	835	\$1,182,157	\$1,225,441	No	Yes		X		\$175	
Reinbeck	1,664	\$2,431,681	\$2,847,727	No	Yes		X		\$175	
Rembrandt	203	\$175,635	\$191,671	No	No			X		\$475
Remsen	1,663	\$4,651,670	\$5,063,922	No	Yes		X		\$425	
Renwick	242	\$1,015,816	\$1,019,453	No	Yes		X		\$175	
Rhodes	305	\$553,583	\$2,576,198	No	No			X		\$1,200
Riceville	785	\$801,036	\$834,814	No	No			X		\$1,200
Richland	584	\$455,250	\$530,000	No	No			X		\$900
Rickardsville	182	\$92,392	\$99,849	No	No			X		\$475
Ricketts	145	\$741,190	\$255,887	No	No			X		\$475

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Ridgeway	315	\$254,972	\$244,572	No	No			X		\$475
Rinard	52	\$47,272	\$44,500	No	No			X		\$100
Ringsted	422	\$390,215	\$409,120	No	No			X		\$900
Rippey	292	\$228,200	\$169,425	No	No			X		\$475
Riverdale	405	\$1,104,692	\$1,167,371	No	Yes		X		\$175	
Riverside	993	\$3,150,779	\$3,969,539	No	Yes		X		\$250	
Riverton	304	\$239,876	\$224,060	No	No			X		\$475
Robins	3,142	\$6,428,074	\$6,878,750	Yes	-	X				
Rock Falls	155	\$104,735	\$107,035	No	No			X		\$475
Rock Rapids	2,549	\$17,502,340	\$15,098,068	Yes	-	X				
Rock Valley	3,354	\$6,679,664	\$6,834,544	Yes	-	X				
Rockford	860	\$1,804,929	\$1,926,913	No	Yes		X		\$175	
Rockwell	1,039	\$821,390	\$898,315	No	No			X		\$1,200
Rockwell City	1,709	\$2,146,470	\$2,208,075	No	Yes		X		\$175	
Rodman	45	\$10,180	\$7,949	No	No			X		\$100
Rodney	60	\$30,854	\$30,354	No	No			X		\$100
Roland	1,284	\$1,320,918	\$1,392,400	No	Yes		X		\$175	
Rolfe	584	\$999,735	\$975,445	No	No			X		\$1,200
Rome	117	\$129,700	\$99,650	No	No			X		\$475

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Rose Hill	168	\$62,811	\$42,522	No	No			X		\$100
Rossie	70	\$21,715	\$21,715	No	No			X		\$100
Rowan	158	\$130,856	\$190,931	No	No			X		\$475
Rowley	264	\$145,794	\$154,733	No	No			X		\$475
Royal	446	\$408,530	\$416,903	No	No			X		\$900
Rudd	369	\$322,853	\$325,035	No	No			X		\$900
Runnells	507	\$291,292	\$307,252	No	No			X		\$900
Russell	554	\$307,648	\$333,833	No	No			X		\$900
Ruthven	737	\$838,515	\$2,497,609	No	No			X		\$1,200
Rutland	126	\$90,300	\$108,500	No	No			X		\$475
Ryan	361	\$648,235	\$418,620	No	No			X		\$900
Sabula	576	\$1,619,063	\$1,983,342	No	Yes		X		\$175	
Sac City	2,220	\$4,650,028	\$4,144,748	Yes	-	X				
Sageville	122	\$40,464	\$148,108	No	No			X		\$475
Salem	383	\$265,782	\$134,000	No	No			X		\$475
Salix	363	\$923,921	\$425,965	No	No			X		\$900
Sanborn	1,404	\$5,496,905	\$9,854,448	No	Yes		X		\$425	
Sandyville	51	\$15,475	\$13,117	No	No			X		\$100
Scarville	72	\$42,620	\$49,730	No	No			X		\$100

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Schaller	772	\$923,281	\$907,313	No	No			X		\$1,200
Schleswig	882	\$775,396	\$793,146	No	No			X		\$1,200
Scranton	557	\$702,386	\$821,873	No	No			X		\$1,200
Searsboro	148	\$84,550	\$113,400	No	No			X		\$475
Sergeant Bluff	4,227	\$11,561,409	\$10,650,832	Yes	-	X				
Seymour	701	\$871,014	\$1,289,398	No	No			X		\$1,200
Shambaugh	191	\$108,765	\$143,391	No	No			X		\$475
Shannon City	71	\$17,336	\$18,729	No	No			X		\$100
Sharpsburg	89	\$39,950	\$31,000	No	No			X		\$100
Sheffield	1,172	\$1,191,586	\$1,094,927	No	Yes		X		\$175	
Shelby	641	\$1,657,087	\$2,513,043	No	Yes		X		\$175	
Sheldahl	319	\$598,118	\$391,590	No	No			X		\$900
Sheldon	5,188	\$8,281,193	\$11,269,570	Yes	-	X				
Shell Rock	1,296	\$2,591,713	\$2,099,638	No	Yes		X		\$175	
Shellsburg	983	\$1,620,417	\$1,183,616	No	Yes		X		\$175	
Shenandoah	5,150	\$14,846,712	\$9,544,932	Yes	-	X				
Sherrill	177	\$115,996	\$97,350	No	No			X		\$475
Shueyville	577	\$484,263	\$202,403	No	No			X		\$475
Sibley	2,798	\$6,730,863	\$8,110,130	Yes	-	X				

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Sidney	1,138	\$1,255,683	\$1,532,783	No	Yes		X		\$175	
Sigourney	2,059	\$3,332,289	\$3,107,041	Yes	-	X				
Silver City	245	\$271,069	\$336,565	No	No			X		\$900
Sioux Center	7,048	\$33,070,209	\$27,414,528	Yes	-	X				
Sioux City	82,684	\$228,185,262	\$262,252,376	Yes	-	X				
Sioux Rapids	775	\$810,627	\$1,129,953	No	No			X		\$1,200
Slater	1,489	\$2,857,788	\$3,374,143	No	Yes		X		\$250	
Sloan	973	\$994,028	\$1,000,616	No	No			X		\$1,200
Smithland	224	\$185,140	\$193,232	No	No			X		\$475
Soldier	174	\$139,961	\$151,962	No	No			X		\$475
Solon	2,037	\$3,540,367	\$5,690,044	Yes	-	X				
Somers	113	\$119,300	\$121,250	No	No			X		\$475
South English	212	\$146,374	\$207,657	No	No			X		\$475
Spencer	11,233	\$24,627,245	\$25,490,160	Yes	-	X				
Spillville	367	\$471,178	\$434,985	No	No			X		\$900
Spirit Lake	4,840	\$11,620,465	\$10,937,012	Yes	-	X				
Spragueville	81	\$81,464	\$47,353	No	No			X		\$100
Spring Hill	63	\$23,609	\$26,881	No	No			X		\$100
Springbrook	144	\$135,200	\$135,300	No	No			X		\$475

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Springville	1,074	\$1,152,403	\$1,097,374	No	Yes		X		\$175	
St. Ansgar	1,107	\$2,826,699	\$2,861,476	No	Yes		X		\$175	
St. Anthony	102	\$34,117	\$37,370	No	No			X		\$100
St. Charles	653	\$510,542	\$563,505	No	No			X		\$900
St. Donatus	135	\$137,450	\$112,300	No	No			X		\$475
St. Lucas	143	\$357,815	\$158,673	No	No			X		\$475
St. Marys	127	\$85,500	\$75,500	No	No			X		\$475
St. Olaf	108	\$136,119	\$154,225	No	No			X		\$475
St. Paul	129	\$70,794	\$114,945	No	No			X		\$475
Stacyville	494	\$678,287	\$721,050	No	No			X		\$1,200
Stanhope	422	\$847,651	\$2,236,751	No	No			X		\$1,200
Stanley	125	\$55,674	\$67,621	No	No			X		\$475
Stanton	689	\$1,359,435	\$1,381,255	No	Yes		X		\$175	
Stanwood	684	\$700,147	\$731,660	No	No			X		\$1,200
State Center	1,468	\$4,020,216	\$5,560,584	No	Yes		X		\$425	
Steamboat Rock	310	\$267,731	\$280,493	No	No			X		\$475
Stockport	296	\$181,612	\$155,497	No	No			X		\$475
Stockton	197	\$148,826	\$152,310	No	No			X		\$475
Storm Lake	10,600	\$29,395,722	\$24,385,593	Yes	-	X				

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Story City	3,431	\$7,566,442	\$6,318,407	Yes	-	X				
Stout	224	\$119,404	\$123,971	No	No			X		\$475
Stratford	743	\$1,935,579	\$1,586,100	No	Yes		X		\$175	
Strawberry Point	1,279	\$2,484,233	\$2,743,742	No	Yes		X		\$175	
Struble	78	\$19,623	\$19,154	No	No			X		\$100
Stuart	1,648	\$6,609,692	\$8,570,011	No	Yes		X		\$425	
Sully	821	\$964,016	\$967,334	No	No			X		\$1,200
Sumner	2,028	\$2,265,184	\$3,444,918	Yes	-	X				
Superior	130	\$250,076	\$258,902	No	No			X		\$475
Sutherland	649	\$729,520	\$852,850	No	No			X		\$1,200
Swaledale	165	\$223,661	\$219,091	No	No			X		\$475
Swan	72	\$52,800	\$52,800	No	No			X		\$475
Swea City	536	\$985,533	\$1,036,218	No	No			X		\$1,200
Swisher	879	\$894,119	\$845,818	No	No			X		\$1,200
Tabor	1,040	\$850,554	\$1,124,494	No	No			X		\$1,200
Tama	2,877	\$4,311,285	\$3,627,606	Yes	-	X				
Templeton	362	\$526,026	\$565,768	No	No			X		\$900
Tennant	68	\$20,600	\$22,180	No	No			X		\$100
Terril	367	\$489,152	\$459,563	No	No			X		\$900

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Thayer	59	\$14,073	\$15,542	No	No			X		\$100
Thompson	502	\$482,262	\$526,933	No	No			X		\$900
Thor	186	\$160,773	\$182,375	No	No			X		\$475
Thornburg	67	\$16,621	\$9,398	No	No			X		\$100
Thornton	422	\$389,252	\$387,594	No	No			X		\$900
Thurman	229	\$63,350	\$60,600	No	No			X		\$475
Tiffin	1,947	\$10,421,481	\$6,008,338	No	Yes		X		\$425	
Tingley	184	\$70,950	\$75,522	No	No			X		\$475
Tipton	3,221	\$12,281,186	\$13,864,961	Yes	-	X				
Titonka	476	\$1,294,619	\$1,134,712	No	Yes		X		\$175	
Toledo	2,341	\$4,201,342	\$3,924,335	Yes	-	X				
Toronto	124	\$77,783	\$79,260	No	No			X		\$475
Traer	1,703	\$4,913,715	\$4,811,720	No	Yes		X		\$250	
Treynor	919	\$913,084	\$949,297	No	No			X		\$1,200
Tripoli	1,313	\$4,799,650	\$1,560,093	No	Yes		X		\$175	
Truesdale	81	\$64,520	\$61,144	No	No			X		\$475
Truro	485	\$402,418	\$451,636	No	No			X		\$900
Turin	68	\$27,921	\$22,921	No	No			X		\$100
Udell	47	\$36,060	\$32,060	No	No			X		\$100

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Underwood	917	\$1,554,193	\$983,767	No	No			X		\$1,200
Union	397	\$370,847	\$357,605	No	No			X		\$900
Unionville	102	\$45,105	\$44,689	No	No			X		\$100
University Heights	1,051	\$956,409	\$1,617,200	No	No			X		\$1,200
University Park	487	\$972,744	\$752,000	No	No			X		\$1,200
Urbana	1,458	\$1,972,160	\$2,297,148	No	Yes		X		\$175	
Urbandale	39,463	\$75,935,156	\$86,227,838	Yes	-	X				
Ute	374	\$695,591	\$558,089	No	No			X		\$900
Vail	436	\$378,862	\$372,782	No	No			X		\$900
Valeria	57	\$13,522	\$13,742	No	No			X		\$100
Van Horne	682	\$908,642	\$945,023	No	No			X		\$1,200
Van Meter	1,016	\$1,201,913	\$1,662,368	No	Yes		X		\$175	
Van Wert	230	\$63,350	\$117,882	No	No			X		\$475
Varina	71	\$48,681	\$49,159	No	No			X		\$100
Vedic City	1,294	\$677,805	\$477,310	No	No			X		\$900
Ventura	717	\$1,171,547	\$1,154,797	No	Yes		X		\$175	
Victor	893	\$971,000	\$922,000	No	No			X		\$1,200
Villisca	1,252	\$2,614,417	\$2,653,094	No	Yes		X		\$175	
Vincent	174	\$205,870	\$273,124	No	No			X		\$475

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Vining	50	\$21,724	\$21,224	No	No			X		\$100
Vinton	5,257	\$11,851,789	\$16,049,671	Yes	-	X				
Volga	208	\$191,901	\$201,881	No	No			X		\$475
Wadena	262	\$184,455	\$181,746	No	No			X		\$475
Wahpeton	341	\$1,144,879	\$2,328,388	No	Yes		X		\$175	
Walcott	1,629	\$5,065,116	\$4,772,848	No	Yes		X		\$250	
Walford	1,463	\$1,276,665	\$924,882	No	No			X		\$1,200
Walker	791	\$1,236,972	\$802,638	No	No			X		\$1,200
Wall Lake	819	\$2,607,496	\$2,743,666	No	Yes		X		\$175	
Wallingford	197	\$213,352	\$224,982	No	No			X		\$475
Walnut	785	\$1,989,012	\$2,642,506	No	Yes		X		\$175	
Wapello	2,067	\$2,595,373	\$2,222,103	Yes	-	X				
Washington	7,266	\$12,834,196	\$14,026,774	Yes	-	X				
Washta	248	\$244,704	\$240,735	No	No			X		\$475
Waterloo	68,406	\$164,076,536	\$150,188,162	Yes	-	X				
Waterville	144	\$96,721	\$99,382	No	No			X		\$475
Waucoma	257	\$308,770	\$298,175	No	No			X		\$475
Waukee	13,790	\$56,050,467	\$49,491,451	Yes	-	X				
Waukon	3,897	\$5,972,712	\$6,909,567	Yes	-	X				

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Waverly	9,874	\$25,928,350	\$18,991,362	Yes	-	X				
Wayland	966	\$1,657,820	\$2,017,407	No	Yes		X		\$175	
Webb	141	\$178,675	\$194,149	No	No			X		\$475
Webster	88	\$54,194	\$64,637	No	No			X		\$475
Webster City	8,070	\$26,132,041	\$28,567,018	Yes	-	X				
Weldon	125	\$49,292	\$49,292	No	No			X		\$100
Wellman	1,408	\$2,598,076	\$3,620,457	No	Yes		X		\$250	
Wellsburg	707	\$759,597	\$809,089	No	No			X		\$1,200
Welton	165	\$206,298	\$192,249	No	No			X		\$475
Wesley	390	\$467,612	\$472,516	No	No			X		\$900
West Bend	785	\$4,065,770	\$5,163,860	No	Yes		X		\$425	
West Branch	2,322	\$3,727,818	\$3,911,725	Yes	-	X				
West Burlington	2,968	\$5,617,708	\$7,625,149	Yes	-	X				
West Chester	146	\$116,996	\$116,265	No	No			X		\$475
West Des Moines	56,609	\$146,710,486	\$170,122,705	Yes	-	X				
West Liberty	3,736	\$11,248,607	\$13,732,033	Yes	-	X				
West Okoboji	289	\$827,380	\$885,870	No	No			X		\$1,200
West Point	966	\$3,337,935	\$2,457,912	No	Yes		X		\$175	
West Union	2,486	\$3,376,544	\$3,280,841	Yes	-	X				

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Westfield	132	\$168,000	\$166,200	No	No			X		\$475
Westgate	211	\$171,626	\$171,718	No	No			X		\$475
Westphalia	127	\$44,490	\$44,100	No	No			X		\$100
Westside	299	\$384,042	\$392,932	No	No			X		\$900
Westwood	112	\$94,073	\$95,266	No	No			X		\$475
What Cheer	646	\$485,611	\$479,184	No	No			X		\$900
Wheatland	764	\$694,533	\$754,398	No	No			X		\$1,200
Whiting	762	\$670,500	\$1,156,000	No	No			X		\$1,200
Whittemore	504	\$3,280,835	\$2,063,670	No	Yes		X		\$175	
Whitten	149	\$59,204	\$67,254	No	No			X		\$475
Willey	88	\$34,110	\$37,813	No	No			X		\$100
Williams	344	\$439,633	\$519,270	No	No			X		\$900
Williamsburg	3,068	\$4,438,077	\$5,254,161	Yes	-	X				
Williamson	152	\$50,834	\$53,800	No	No			X		\$475
Wilton	2,802	\$3,814,702	\$4,545,225	Yes	-	X				
Windsor Heights	4,860	\$8,325,900	\$8,356,668	Yes	-	X				
Winfield	1,134	\$1,469,746	\$1,472,798	No	Yes		X		\$175	
Winterset	5,190	\$9,205,600	\$9,551,780	Yes	-	X				
Winthrop	850	\$950,814	\$988,078	No	No			X		\$1,200

Audit/Exam Requirement for FY16-17

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement			*Filing Fee	**Fee
		FY 2016	FY 2017			Annual Audit	Annual Exam	Periodic Exam	Annual Exam	Periodic Exam
Wiota	116	\$104,050	\$114,350	No	No			X		\$475
Woden	229	\$826,576	\$410,032	No	No			X		\$900
Woodbine	1,459	\$2,549,715	\$2,592,010	No	Yes		X		\$175	
Woodburn	202	\$115,315	\$120,581	No	No			X		\$475
Woodward	1,024	\$4,729,168	\$1,528,507	No	Yes		X		\$175	
Woolstock	168	\$164,500	\$445,100	No	No			X		\$900
Worthington	401	\$389,788	\$380,463	No	No			X		\$900
Wyoming	515	\$2,373,650	\$1,370,375	No	Yes		X		\$175	
Yale	246	\$185,400	\$189,595	No	No			X		\$475
Yetter	34	\$38,831	\$45,394	No	No			X		\$100
Yorktown	85	\$32,790	\$34,790	No	No			X		\$100
Zearing	554	\$585,673	\$652,229	No	No			X		\$1,200
Zwingle	91	\$56,355	\$63,294	No	No			X		\$475

