

# Audit/Exam Requirement for FY13-14

| City        | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|             |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Ackley      | 1,589      | \$2,506,140         | \$2,448,052  | No                     | Yes  |                        | X           |               | \$175       |               |
| Ackworth    | 83         | \$30,692            | \$31,894     | No                     | No   |                        |             | X             |             | \$100         |
| Adair       | 781        | \$1,098,116         | \$1,290,083  | No                     | Yes  |                        | X           |               | \$175       |               |
| Adel        | 3,682      | \$4,362,085         | \$5,458,135  | Yes                    | -  | X                      |             |               |             |               |
| Afton       | 845        | \$1,340,183         | \$1,706,071  | No                     | Yes  |                        | X           |               | \$175       |               |
| Agency      | 638        | \$426,005           | \$398,405    | No                     | No   |                        |             | X             |             | \$900         |
| Ainsworth   | 567        | \$624,118           | \$1,413,996  | No                     | No   |                        |             | X             |             | \$1,200       |
| Akron       | 1,486      | \$4,988,414         | \$5,905,106  | No                     | Yes  |                        | X           |               | \$425       |               |
| Albert City | 699        | \$1,452,783         | \$746,350    | No                     | No   |                        |             | X             |             | \$1,200       |
| Albia       | 3,766      | \$6,367,518         | \$5,987,760  | Yes                    | -  | X                      |             |               |             |               |
| Albion      | 505        | \$317,714           | \$752,461    | No                     | No   |                        |             | X             |             | \$1,200       |
| Alburnett   | 673        | \$567,255           | \$605,615    | No                     | No   |                        |             | X             |             | \$1,200       |
| Alden       | 787        | \$824,336           | \$862,256    | No                     | No   |                        |             | X             |             | \$1,200       |
| Alexander   | 175        | \$89,250            | \$83,750     | No                     | No   |                        |             | X             |             | \$475         |
| Algona      | 5,560      | \$10,388,374        | \$10,147,293 | Yes                    | -  | X                      |             |               |             |               |
| Alleman     | 432        | \$325,228           | \$324,268    | No                     | No   |                        |             | X             |             | \$900         |
| Allerton    | 501        | \$453,812           | \$478,699    | No                     | No   |                        |             | X             |             | \$900         |
| Allison     | 1,029      | \$1,321,428         | \$1,015,350  | No                     | Yes  |                        | X           |               | \$175       |               |
| Alta        | 1,883      | \$2,123,050         | \$1,466,396  | No                     | Yes  |                        | X           |               | \$175       |               |

# Audit/Exam Requirement for FY13-14

| City       | Population | Budget Expenditures |               | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|            |            | FY 2013             | FY 2014       |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Alta Vista | 266        | \$403,091           | \$403,401     | No                     | No   |                        |             | X             |             | \$900         |
| Alton      | 1,216      | \$3,140,912         | \$3,309,528   | No                     | Yes  |                        | X           |               | \$250       |               |
| Altoona    | 14,541     | \$29,940,652        | \$36,970,034  | Yes                    | -  | X                      |             |               |             |               |
| Alvord     | 196        | \$128,875           | \$156,750     | No                     | No   |                        |             | X             |             | \$475         |
| Ames       | 58,965     | \$340,201,986       | \$349,335,066 | Yes                    | -  | X                      |             |               |             |               |
| Anamosa    | 5,533      | \$8,112,504         | \$7,453,378   | Yes                    | -  | X                      |             |               |             |               |
| Andover    | 103        | \$71,649            | \$88,181      | No                     | No   |                        |             | X             |             | \$475         |
| Andrew     | 434        | \$319,846           | \$394,596     | No                     | No   |                        |             | X             |             | \$900         |
| Anita      | 972        | \$1,818,050         | \$2,200,365   | No                     | Yes  |                        | X           |               | \$175       |               |
| Ankeny     | 45,582     | \$107,680,202       | \$101,079,881 | Yes                    | -  | X                      |             |               |             |               |
| Anthon     | 565        | \$1,065,400         | \$1,184,840   | No                     | Yes  |                        | X           |               | \$175       |               |
| Aplington  | 1,128      | \$1,577,950         | \$1,703,853   | No                     | Yes  |                        | X           |               | \$175       |               |
| Arcadia    | 484        | \$486,785           | \$436,395     | No                     | No   |                        |             | X             |             | \$900         |
| Archer     | 131        | \$134,410           | \$60,600      | No                     | No   |                        |             | X             |             | \$475         |
| Aredale    | 74         | \$54,975            | \$49,959      | No                     | No   |                        |             | X             |             | \$100         |
| Arion      | 108        | \$34,917            | \$67,397      | No                     | No   |                        |             | X             |             | \$475         |
| Arispe     | 100        | \$27,700            | \$29,875      | No                     | No   |                        |             | X             |             | \$100         |
| Arlington  | 429        | \$2,190,053         | \$2,119,789   | No                     | Yes  |                        | X           |               | \$175       |               |
| Armstrong  | 926        | \$877,832           | \$945,704     | No                     | No   |                        |             | X             |             | \$1,200       |

# Audit/Exam Requirement for FY13-14

| City         | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|--------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|              |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Arnolds Park | 1,126      | \$6,542,246         | \$4,434,192  | No                     | Yes  |                        | X           |               | \$250       |               |
| Arthur       | 206        | \$224,965           | \$224,993    | No                     | No   |                        |             | X             |             | \$475         |
| Asbury       | 4,170      | \$8,031,660         | \$8,142,093  | Yes                    | -  | X                      |             |               |             |               |
| Ashton       | 458        | \$536,534           | \$941,084    | No                     | No   |                        |             | X             |             | \$1,200       |
| Aspinwall    | 40         | \$40,200            | \$30,850     | No                     | No   |                        |             | X             |             | \$100         |
| Atalissa     | 311        | \$220,210           | \$214,474    | No                     | No   |                        |             | X             |             | \$475         |
| Atkins       | 1,670      | \$1,523,872         | \$1,531,453  | No                     | Yes  |                        | X           |               | \$175       |               |
| Atlantic     | 7,112      | \$13,639,434        | \$11,875,987 | Yes                    | -  | X                      |             |               |             |               |
| Auburn       | 322        | \$680,578           | \$652,058    | No                     | No   |                        |             | X             |             | \$1,200       |
| Audubon      | 2,176      | \$2,555,673         | \$2,470,362  | Yes                    | -  | X                      |             |               |             |               |
| Aurelia      | 1,036      | \$1,067,978         | \$1,030,520  | No                     | Yes  |                        | X           |               | \$175       |               |
| Aurora       | 185        | \$162,631           | \$159,434    | No                     | No   |                        |             | X             |             | \$475         |
| Avoca        | 1,506      | \$6,365,278         | \$4,450,925  | No                     | Yes  |                        | X           |               | \$250       |               |
| Ayrshire     | 143        | \$66,790            | \$23,225     | No                     | No   |                        |             | X             |             | \$100         |
| Badger       | 561        | \$480,828           | \$484,866    | No                     | No   |                        |             | X             |             | \$900         |
| Bagley       | 303        | \$183,912           | \$182,573    | No                     | No   |                        |             | X             |             | \$475         |
| Baldwin      | 109        | \$93,451            | \$91,906     | No                     | No   |                        |             | X             |             | \$475         |
| Balltown     | 68         | \$36,603            | \$23,300     | No                     | No   |                        |             | X             |             | \$100         |
| Bancroft     | 732        | \$1,113,250         | \$1,226,706  | No                     | Yes  |                        | X           |               | \$175       |               |

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| City         | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|--------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|              |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Bankston     | 25         | \$13,250            | \$11,350    | No                     | No   |                        |             | X             |             | \$100         |
| Barnes City  | 176        | \$216,850           | \$218,169   | No                     | No   |                        |             | X             |             | \$475         |
| Barnum       | 191        | \$194,504           | \$155,731   | No                     | No   |                        |             | X             |             | \$475         |
| Bassett      | 66         | \$30,705            | \$30,695    | No                     | No   |                        |             | X             |             | \$100         |
| Batavia      | 499        | \$298,362           | \$288,852   | No                     | No   |                        |             | X             |             | \$475         |
| Battle Creek | 713        | \$591,532           | \$1,086,281 | No                     | No   |                        |             | X             |             | \$1,200       |
| Baxter       | 1,101      | \$1,346,984         | \$1,283,800 | No                     | Yes  |                        | X           |               | \$175       |               |
| Bayard       | 471        | \$470,906           | \$479,184   | No                     | No   |                        |             | X             |             | \$900         |
| Beacon       | 494        | \$311,883           | \$299,732   | No                     | No   |                        |             | X             |             | \$475         |
| Beaconsfield | 15         | \$2,430             | \$4,568     | No                     | No   |                        |             | X             |             | \$100         |
| Beaman       | 191        | \$468,654           | \$300,375   | No                     | No   |                        |             | X             |             | \$900         |
| Beaver       | 48         | \$17,475            | \$19,687    | No                     | No   |                        |             | X             |             | \$100         |
| Bedford      | 1,440      | \$3,626,727         | \$3,409,571 | No                     | Yes  |                        | X           |               | \$250       |               |
| Belle Plaine | 2,534      | \$2,931,253         | \$3,040,897 | Yes                    | -  | X                      |             |               |             |               |
| Bellevue     | 2,191      | \$7,524,184         | \$7,565,571 | Yes                    | -  | X                      |             |               |             |               |
| Belmond      | 2,376      | \$9,190,395         | \$9,656,001 | Yes                    | -  | X                      |             |               |             |               |
| Bennett      | 405        | \$291,685           | \$392,905   | No                     | No   |                        |             | X             |             | \$900         |
| Benton       | 41         | \$11,003            | \$10,504    | No                     | No   |                        |             | X             |             | \$100         |
| Berkley      | 32         | \$6,122             | \$6,504     | No                     | No   |                        |             | X             |             | \$100         |

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|------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|            |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Bernard    | 112        | \$98,400            | \$108,202    | No                     | No   |                        |             | X             |             | \$475         |
| Bertram    | 294        | \$148,550           | \$157,225    | No                     | No   |                        |             | X             |             | \$475         |
| Bettendorf | 33,217     | \$70,840,542        | \$78,579,008 | Yes                    | -  | X                      |             |               |             |               |
| Bevington  | 63         | \$15,068            | \$191,725    | No                     | No   |                        |             | X             |             | \$475         |
| Birmingham | 448        | \$382,954           | \$408,556    | No                     | No   |                        |             | X             |             | \$900         |
| Blairsburg | 215        | \$171,809           | \$119,930    | No                     | No   |                        |             | X             |             | \$475         |
| Blairstown | 692        | \$747,851           | \$778,658    | No                     | No   |                        |             | X             |             | \$1,200       |
| Blakesburg | 296        | \$334,981           | \$281,491    | No                     | No   |                        |             | X             |             | \$475         |
| Blanchard  | 38         | \$15,500            | \$22,499     | No                     | No   |                        |             | X             |             | \$100         |
| Blencoe    | 224        | \$235,609           | \$243,689    | No                     | No   |                        |             | X             |             | \$475         |
| Blockton   | 192        | \$135,684           | \$162,767    | No                     | No   |                        |             | X             |             | \$475         |
| Bloomfield | 2,640      | \$8,588,893         | \$8,667,330  | Yes                    | -  | X                      |             |               |             |               |
| Blue Grass | 1,452      | \$2,229,562         | \$2,246,441  | No                     | Yes  |                        | X           |               | \$175       |               |
| Bode       | 302        | \$297,291           | \$314,681    | No                     | No   |                        |             | X             |             | \$900         |
| Bonaparte  | 433        | \$379,053           | \$989,995    | No                     | No   |                        |             | X             |             | \$1,200       |
| Bondurant  | 3,860      | \$4,958,737         | \$6,130,204  | Yes                    | -  | X                      |             |               |             |               |
| Boone      | 12,661     | \$18,428,706        | \$18,725,547 | Yes                    | -  | X                      |             |               |             |               |
| Bouton     | 129        | \$66,420            | \$60,700     | No                     | No   |                        |             | X             |             | \$475         |
| Boxholm    | 195        | \$119,255           | \$115,998    | No                     | No   |                        |             | X             |             | \$475         |

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|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Boyden         | 707        | \$1,122,573         | \$884,418    | No                     | No   |                        |             | X             |             | \$1,200       |
| Braddyville    | 159        | \$89,620            | \$81,420     | No                     | No   |                        |             | X             |             | \$475         |
| Bradgate       | 86         | \$49,382            | \$56,700     | No                     | No   |                        |             | X             |             | \$475         |
| Brandon        | 309        | \$265,965           | \$298,636    | No                     | No   |                        |             | X             |             | \$475         |
| Brayton        | 128        | \$161,788           | \$136,602    | No                     | No   |                        |             | X             |             | \$475         |
| Breda          | 483        | \$878,453           | \$1,024,609  | No                     | No   |                        |             | X             |             | \$1,200       |
| Bridgewater    | 182        | \$75,375            | \$104,300    | No                     | No   |                        |             | X             |             | \$475         |
| Brighton       | 652        | \$973,405           | \$923,141    | No                     | No   |                        |             | X             |             | \$1,200       |
| Bristow        | 160        | \$140,415           | \$144,350    | No                     | No   |                        |             | X             |             | \$475         |
| Britt          | 2,069      | \$1,999,432         | \$2,618,310  | Yes                    | -  | X                      |             |               |             |               |
| Bronson        | 322        | \$271,023           | \$406,584    | No                     | No   |                        |             | X             |             | \$900         |
| Brooklyn       | 1,468      | \$4,314,525         | \$4,246,737  | No                     | Yes  |                        | X           |               | \$250       |               |
| Brunsville     | 151        | \$129,000           | \$125,500    | No                     | No   |                        |             | X             |             | \$475         |
| Buck Grove     | 43         | \$12,834            | \$18,592     | No                     | No   |                        |             | X             |             | \$100         |
| Buckeye        | 108        | \$81,550            | \$70,900     | No                     | No   |                        |             | X             |             | \$475         |
| Buffalo        | 1,270      | \$1,906,042         | \$1,993,232  | No                     | Yes  |                        | X           |               | \$175       |               |
| Buffalo Center | 905        | \$787,381           | \$824,379    | No                     | No   |                        |             | X             |             | \$1,200       |
| Burlington     | 25,663     | \$52,862,693        | \$49,942,858 | Yes                    | -  | X                      |             |               |             |               |
| Burt           | 533        | \$1,059,830         | \$947,435    | No                     | No   |                        |             | X             |             | \$1,200       |

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|             |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Bussey      | 422        | \$320,332           | \$366,947    | No                     | No   |                        |             | X             |             | \$900         |
| Calamus     | 439        | \$338,670           | \$324,632    | No                     | No   |                        |             | X             |             | \$900         |
| Callender   | 376        | \$1,404,870         | \$1,520,374  | No                     | Yes  |                        | X           |               | \$175       |               |
| Calmar      | 978        | \$1,187,436         | \$1,311,913  | No                     | Yes  |                        | X           |               | \$175       |               |
| Calumet     | 170        | \$138,200           | \$145,000    | No                     | No   |                        |             | X             |             | \$475         |
| Camanche    | 4,448      | \$7,360,048         | \$6,182,846  | Yes                    | -  | X                      |             |               |             |               |
| Cambridge   | 827        | \$898,507           | \$791,781    | No                     | No   |                        |             | X             |             | \$1,200       |
| Cantril     | 222        | \$207,735           | \$229,352    | No                     | No   |                        |             | X             |             | \$475         |
| Carbon      | 34         | \$7,000             | \$8,490      | No                     | No   |                        |             | X             |             | \$100         |
| Carlisle    | 3,876      | \$10,592,549        | \$10,435,949 | Yes                    | -  | X                      |             |               |             |               |
| Carpenter   | 109        | \$83,612            | \$51,201     | No                     | No   |                        |             | X             |             | \$475         |
| Carroll     | 10,103     | \$16,193,335        | \$15,715,843 | Yes                    | -  | X                      |             |               |             |               |
| Carson      | 812        | \$946,540           | \$1,820,432  | No                     | No   |                        |             | X             |             | \$1,200       |
| Carter Lake | 3,785      | \$5,205,413         | \$5,333,200  | Yes                    | -  | X                      |             |               |             |               |
| Cascade     | 2,159      | \$9,442,950         | \$8,311,413  | Yes                    | -  | X                      |             |               |             |               |
| Casey       | 426        | \$327,807           | \$350,119    | No                     | No   |                        |             | X             |             | \$900         |
| Castalia    | 173        | \$93,444            | \$118,499    | No                     | No   |                        |             | X             |             | \$475         |
| Castana     | 147        | \$81,120            | \$37,101     | No                     | No   |                        |             | X             |             | \$100         |
| Cedar Falls | 39,260     | \$61,919,680        | \$63,753,750 | Yes                    | -  | X                      |             |               |             |               |

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| Cedar Rapids    | 126,326    | \$646,392,786       | \$501,547,559 | Yes                    | -  | X                      |             |               |             |               |
| Center Junction | 111        | \$62,967            | \$71,813      | No                     | No   |                        |             |               |             | \$475         |
| Center Point    | 2,421      | \$2,332,575         | \$3,731,525   | Yes                    | -  | X                      |             |               |             |               |
| Centerville     | 5,528      | \$8,068,928         | \$7,486,009   | Yes                    | -  | X                      |             |               |             |               |
| Central City    | 1,257      | \$1,752,983         | \$1,979,420   | No                     | Yes  |                        | X           |               | \$175       |               |
| Centralia       | 134        | \$23,300            | \$22,100      | No                     | No   |                        |             | X             |             | \$100         |
| Chariton        | 4,321      | \$6,574,529         | \$7,882,200   | Yes                    | -  | X                      |             |               |             |               |
| Charles City    | 7,652      | \$15,889,369        | \$15,407,711  | Yes                    | -  | X                      |             |               |             |               |
| Charlotte       | 394        | \$580,249           | \$525,677     | No                     | No   |                        |             | X             |             | \$900         |
| Charter Oak     | 502        | \$2,835,907         | \$2,331,680   | No                     | Yes  |                        | X           |               | \$175       |               |
| Chatsworth      | 79         | \$25,840            | \$23,455      | No                     | No   |                        |             | X             |             | \$100         |
| Chelsea         | 267        | \$344,429           | \$274,102     | No                     | No   |                        |             | X             |             | \$475         |
| Cherokee        | 5,253      | \$8,005,360         | \$8,898,784   | Yes                    | -  | X                      |             |               |             |               |
| Chester         | 127        | \$114,491           | \$105,208     | No                     | No   |                        |             | X             |             | \$475         |
| Chillicothe     | 97         | \$29,415            | \$16,598      | No                     | No   |                        |             | X             |             | \$100         |
| Churdan         | 386        | \$481,487           | \$478,687     | No                     | No   |                        |             | X             |             | \$900         |
| Cincinnati      | 357        | \$396,314           | \$298,144     | No                     | No   |                        |             | X             |             | \$475         |
| Clare           | 146        | \$211,460           | \$227,477     | No                     | No   |                        |             | X             |             | \$475         |
| Clarence        | 974        | \$985,915           | \$963,264     | No                     | No   |                        |             | X             |             | \$1,200       |

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|                 |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Clarinda        | 5,572      | \$32,472,896        | \$37,111,010 | Yes                    | -  | X                      |             |               |             |               |
| Clarion         | 2,850      | \$93,646,303        | \$93,938,488 | Yes                    | -  | X                      |             |               |             |               |
| Clarksville     | 1,439      | \$2,858,620         | \$1,389,334  | No                     | Yes  |                        | X           |               | \$175       |               |
| Clayton         | 43         | \$86,456            | \$71,728     | No                     | No   |                        |             | X             |             | \$475         |
| Clear Lake      | 7,777      | \$11,955,456        | \$15,076,675 | Yes                    | -  | X                      |             |               |             |               |
| Clearfield      | 363        | \$499,241           | \$641,569    | No                     | No   |                        |             | X             |             | \$1,200       |
| Cleghorn        | 240        | \$250,543           | \$258,580    | No                     | No   |                        |             | X             |             | \$475         |
| Clemons         | 148        | \$122,521           | \$122,699    | No                     | No   |                        |             | X             |             | \$475         |
| Clermont        | 632        | \$604,933           | \$607,894    | No                     | No   |                        |             | X             |             | \$1,200       |
| Clinton         | 26,885     | \$56,505,945        | \$55,402,782 | Yes                    | -  | X                      |             |               |             |               |
| Clio            | 80         | \$24,335            | \$28,775     | No                     | No   |                        |             | X             |             | \$100         |
| Clive           | 15,447     | \$34,182,924        | \$36,213,765 | Yes                    | -  | X                      |             |               |             |               |
| Clutier         | 213        | \$162,376           | \$179,933    | No                     | No   |                        |             | X             |             | \$475         |
| Coburg          | 42         | \$9,260             | \$10,200     | No                     | No   |                        |             | X             |             | \$100         |
| Coggon          | 658        | \$758,729           | \$707,352    | No                     | No   |                        |             | X             |             | \$1,200       |
| Coin            | 193        | \$158,440           | \$143,040    | No                     | No   |                        |             | X             |             | \$475         |
| Colesburg       | 404        | \$1,478,303         | \$1,518,212  | No                     | Yes  |                        | X           |               | \$175       |               |
| Colfax          | 2,093      | \$2,000,285         | \$2,160,869  | Yes                    | -  | X                      |             |               |             |               |
| College Springs | 214        | \$0                 | \$0          | No                     | No   |                        |             | X             |             | \$100         |

# Audit/Exam Requirement for FY13-14

| City              | Population | Budget Expenditures |               | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-------------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                   |            | FY 2013             | FY 2014       |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Collins           | 495        | \$1,243,694         | \$1,110,825   | No                     | Yes  |                        | X           |               | \$175       |               |
| Colo              | 876        | \$1,049,866         | \$1,047,586   | No                     | Yes  |                        | X           |               | \$175       |               |
| Columbus City     | 391        | \$204,212           | \$215,705     | No                     | No   |                        |             | X             |             | \$475         |
| Columbus Junction | 1,899      | \$4,470,872         | \$4,832,319   | No                     | Yes  |                        | X           |               | \$250       |               |
| Colwell           | 73         | \$35,719            | \$40,262      | No                     | No   |                        |             | X             |             | \$100         |
| Conesville        | 432        | \$255,380           | \$293,542     | No                     | No   |                        |             | X             |             | \$475         |
| Conrad            | 1,108      | \$1,205,471         | \$1,823,400   | No                     | Yes  |                        | X           |               | \$175       |               |
| Conway            | 41         | \$9,150             | \$11,050      | No                     | No   |                        |             | X             |             | \$100         |
| Coon Rapids       | 1,305      | \$12,256,160        | \$10,481,222  | No                     | Yes  |                        | X           |               | \$625       |               |
| Coppock           | 47         | \$8,873             | \$14,494      | No                     | No   |                        |             | X             |             | \$100         |
| Coralville        | 18,907     | \$93,057,135        | \$79,909,190  | Yes                    | -  | X                      |             |               |             |               |
| Corning           | 1,635      | \$7,777,767         | \$2,806,731   | No                     | Yes  |                        | X           |               | \$175       |               |
| Correctionville   | 821        | \$910,700           | \$853,336     | No                     | No   |                        |             | X             |             | \$1,200       |
| Corwith           | 309        | \$726,953           | \$777,321     | No                     | No   |                        |             | X             |             | \$1,200       |
| Corydon           | 1,585      | \$1,665,879         | \$1,759,207   | No                     | Yes  |                        | X           |               | \$175       |               |
| Cotter            | 48         | \$7,460             | \$7,545       | No                     | No   |                        |             | X             |             | \$100         |
| Coulter           | 281        | \$233,726           | \$237,866     | No                     | No   |                        |             | X             |             | \$475         |
| Council Bluffs    | 62,230     | \$118,832,989       | \$105,568,387 | Yes                    | -  | X                      |             |               |             |               |
| Craig             | 89         | \$63,600            | \$98,643      | No                     | No   |                        |             | X             |             | \$475         |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |               | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014       |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Crawfordsville | 264        | \$180,550           | \$197,700     | No                     | No   |                        |             | X             |             | \$475         |
| Crescent       | 617        | \$836,456           | \$2,082,721   | No                     | No   |                        |             | X             |             | \$1,200       |
| Cresco         | 3,868      | \$5,526,464         | \$5,500,015   | Yes                    | -  | X                      |             |               |             |               |
| Creston        | 7,834      | \$14,055,441        | \$14,109,660  | Yes                    | -  | X                      |             |               |             |               |
| Cromwell       | 107        | \$31,598            | \$30,610      | No                     | No   |                        |             | X             |             | \$100         |
| Crystal Lake   | 250        | \$192,475           | \$198,400     | No                     | No   |                        |             | X             |             | \$475         |
| Cumberland     | 262        | \$240,039           | \$276,657     | No                     | No   |                        |             | X             |             | \$475         |
| Cumming        | 351        | \$296,384           | \$309,812     | No                     | No   |                        |             | X             |             | \$900         |
| Curlew         | 58         | \$14,648            | \$16,064      | No                     | No   |                        |             | X             |             | \$100         |
| Cushing        | 220        | \$191,130           | \$192,335     | No                     | No   |                        |             | X             |             | \$475         |
| Cylinder       | 88         | \$105,820           | \$68,955      | No                     | No   |                        |             | X             |             | \$475         |
| Dakota City    | 843        | \$694,101           | \$717,726     | No                     | No   |                        |             | X             |             | \$1,200       |
| Dallas Center  | 1,623      | \$2,557,376         | \$2,232,348   | No                     | Yes  |                        | X           |               | \$175       |               |
| Dana           | 71         | \$24,354            | \$24,941      | No                     | No   |                        |             | X             |             | \$100         |
| Danbury        | 348        | \$257,546           | \$283,386     | No                     | No   |                        |             | X             |             | \$475         |
| Danville       | 934        | \$1,620,076         | \$1,498,116   | No                     | Yes  |                        | X           |               | \$175       |               |
| Davenport      | 99,685     | \$218,639,659       | \$207,179,067 | Yes                    | -  | X                      |             |               |             |               |
| Davis City     | 204        | \$161,436           | \$185,536     | No                     | No   |                        |             | X             |             | \$475         |
| Dawson         | 131        | \$116,417           | \$126,450     | No                     | No   |                        |             | X             |             | \$475         |

# Audit/Exam Requirement for FY13-14

| City         | Population | Budget Expenditures |               | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|--------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|              |            | FY 2013             | FY 2014       |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Dayton       | 837        | \$1,625,439         | \$1,571,528   | No                     | Yes  |                        | X           |               | \$175       |               |
| De Soto      | 1,050      | \$1,475,174         | \$1,301,547   | No                     | Yes  |                        | X           |               | \$175       |               |
| De Witt      | 5,322      | \$12,285,632        | \$10,801,290  | Yes                    | -  | X                      |             |               |             |               |
| Decatur City | 197        | \$79,359            | \$83,114      | No                     | No   |                        |             | X             |             | \$475         |
| Decorah      | 8,127      | \$12,784,841        | \$8,902,931   | Yes                    | -  | X                      |             |               |             |               |
| Dedham       | 266        | \$183,053           | \$195,217     | No                     | No   |                        |             | X             |             | \$475         |
| Deep River   | 279        | \$237,801           | \$241,660     | No                     | No   |                        |             | X             |             | \$475         |
| Defiance     | 284        | \$196,591           | \$184,530     | No                     | No   |                        |             | X             |             | \$475         |
| Delaware     | 159        | \$62,843            | \$371,995     | No                     | No   |                        |             | X             |             | \$900         |
| Delhi        | 460        | \$588,930           | \$597,230     | No                     | No   |                        |             | X             |             | \$900         |
| Delmar       | 525        | \$664,704           | \$440,914     | No                     | No   |                        |             | X             |             | \$900         |
| Deloit       | 264        | \$172,360           | \$168,353     | No                     | No   |                        |             | X             |             | \$475         |
| Delphos      | 25         | \$5,565             | \$5,975       | No                     | No   |                        |             | X             |             | \$100         |
| Delta        | 328        | \$271,641           | \$244,095     | No                     | No   |                        |             | X             |             | \$475         |
| Denison      | 8,298      | \$9,913,842         | \$9,991,869   | Yes                    | -  | X                      |             |               |             |               |
| Denver       | 1,780      | \$6,937,149         | \$7,007,734   | No                     | Yes  |                        | X           |               | \$425       |               |
| Derby        | 115        | \$35,089            | \$35,729      | No                     | No   |                        |             | X             |             | \$100         |
| Des Moines   | 203,433    | \$454,814,462       | \$432,515,702 | Yes                    | -  | X                      |             |               |             |               |
| Dexter       | 611        | \$390,245           | \$347,970     | No                     | No   |                        |             | X             |             | \$900         |

# Audit/Exam Requirement for FY13-14

| City        | Population | Budget Expenditures |               | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|             |            | FY 2013             | FY 2014       |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Diagonal    | 330        | \$265,799           | \$303,697     | No                     | No   |                        |             | X             |             | \$900         |
| Dickens     | 185        | \$203,500           | \$202,200     | No                     | No   |                        |             | X             |             | \$475         |
| Dike        | 1,209      | \$2,059,445         | \$2,050,183   | No                     | Yes  |                        | X           |               | \$175       |               |
| Dixon       | 247        | \$197,776           | \$604,552     | No                     | No   |                        |             | X             |             | \$1,200       |
| Dolliver    | 66         | \$43,554            | \$39,818      | No                     | No   |                        |             | X             |             | \$100         |
| Donahue     | 346        | \$313,076           | \$322,482     | No                     | No   |                        |             | X             |             | \$900         |
| Donnellson  | 912        | \$765,475           | \$2,254,665   | No                     | No   |                        |             | X             |             | \$1,200       |
| Doon        | 577        | \$362,500           | \$384,600     | No                     | No   |                        |             | X             |             | \$900         |
| Dougherty   | 58         | \$61,300            | \$54,400      | No                     | No   |                        |             | X             |             | \$475         |
| Dow City    | 510        | \$506,087           | \$557,526     | No                     | No   |                        |             | X             |             | \$900         |
| Dows        | 538        | \$459,596           | \$464,536     | No                     | No   |                        |             | X             |             | \$900         |
| Drakesville | 184        | \$69,809            | \$69,865      | No                     | No   |                        |             | X             |             | \$475         |
| Dubuque     | 57,637     | \$214,460,033       | \$148,996,283 | Yes                    | -  | X                      |             |               |             |               |
| Dumont      | 637        | \$506,258           | \$524,723     | No                     | No   |                        |             | X             |             | \$900         |
| Duncombe    | 410        | \$479,045           | \$503,683     | No                     | No   |                        |             | X             |             | \$900         |
| Dundee      | 174        | \$101,518           | \$102,755     | No                     | No   |                        |             | X             |             | \$475         |
| Dunkerton   | 852        | \$898,420           | \$850,413     | No                     | No   |                        |             | X             |             | \$1,200       |
| Dunlap      | 1,042      | \$1,048,015         | \$1,704,229   | No                     | Yes  |                        | X           |               | \$175       |               |
| Durango     | 22         | \$2,444             | \$2,565       | No                     | No   |                        |             | X             |             | \$100         |

# Audit/Exam Requirement for FY13-14

| City            | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                 |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Durant          | 1,832      | \$2,828,271         | \$2,362,382  | No                     | Yes  |                        | X           |               | \$175       |               |
| Dyersville      | 4,058      | \$5,158,112         | \$6,087,765  | Yes                    | -  | X                      |             |               |             |               |
| Dysart          | 1,379      | \$3,076,311         | \$3,396,729  | No                     | Yes  |                        | X           |               | \$250       |               |
| Eagle Grove     | 3,583      | \$5,972,893         | \$6,373,980  | Yes                    | -  | X                      |             |               |             |               |
| Earlham         | 1,450      | \$1,667,827         | \$1,649,160  | No                     | Yes  |                        | X           |               | \$175       |               |
| Earling         | 437        | \$323,985           | \$325,660    | No                     | No   |                        |             | X             |             | \$900         |
| Earlville       | 812        | \$1,335,372         | \$1,629,549  | No                     | Yes  |                        | X           |               | \$175       |               |
| Early           | 557        | \$828,038           | \$689,018    | No                     | No   |                        |             | X             |             | \$1,200       |
| East Peru       | 125        | \$39,080            | \$46,268     | No                     | No   |                        |             | X             |             | \$100         |
| Eddyville       | 1,024      | \$995,020           | \$992,474    | No                     | No   |                        |             | X             |             | \$1,200       |
| Edgewood        | 864        | \$1,174,808         | \$1,270,688  | No                     | Yes  |                        | X           |               | \$175       |               |
| Elberon         | 196        | \$390,100           | \$193,000    | No                     | No   |                        |             | X             |             | \$475         |
| Eldon           | 927        | \$915,558           | \$834,059    | No                     | No   |                        |             | X             |             | \$1,200       |
| Eldora          | 2,732      | \$5,683,428         | \$4,988,172  | Yes                    | -  | X                      |             |               |             |               |
| Eldridge        | 5,651      | \$12,812,541        | \$12,850,092 | Yes                    | -  | X                      |             |               |             |               |
| Elgin           | 683        | \$1,602,234         | \$1,581,063  | No                     | Yes  |                        | X           |               | \$175       |               |
| Elk Horn        | 662        | \$560,399           | \$575,905    | No                     | No   |                        |             | X             |             | \$900         |
| Elk Run Heights | 1,117      | \$793,192           | \$832,162    | No                     | No   |                        |             | X             |             | \$1,200       |
| Elkader         | 1,273      | \$3,300,190         | \$2,991,909  | No                     | Yes  |                        | X           |               | \$175       |               |

# Audit/Exam Requirement for FY13-14

| City        | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|             |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Elkhart     | 683        | \$336,705           | \$380,515    | No                     | No   |                        |             | X             |             | \$900         |
| Elkport     | 37         | \$18,180            | \$14,900     | No                     | No   |                        |             | X             |             | \$100         |
| Elliott     | 350        | \$252,054           | \$265,629    | No                     | No   |                        |             | X             |             | \$475         |
| Ellston     | 43         | \$18,240            | \$17,295     | No                     | No   |                        |             | X             |             | \$100         |
| Ellsworth   | 531        | \$1,248,980         | \$1,253,909  | No                     | Yes  |                        | X           |               | \$175       |               |
| Elma        | 546        | \$443,305           | \$438,364    | No                     | No   |                        |             | X             |             | \$900         |
| Ely         | 1,776      | \$1,721,195         | \$2,250,760  | No                     | Yes  |                        | X           |               | \$175       |               |
| Emerson     | 438        | \$308,590           | \$337,831    | No                     | No   |                        |             | X             |             | \$900         |
| Emmetsburg  | 3,904      | \$9,929,259         | \$19,139,108 | Yes                    | -  | X                      |             |               |             |               |
| Epworth     | 1,860      | \$1,643,849         | \$1,364,914  | No                     | Yes  |                        | X           |               | \$175       |               |
| Essex       | 798        | \$805,217           | \$863,488    | No                     | No   |                        |             | X             |             | \$1,200       |
| Estherville | 6,360      | \$15,182,956        | \$16,728,821 | Yes                    | -  | X                      |             |               |             |               |
| Evansdale   | 4,751      | \$3,788,590         | \$4,175,922  | Yes                    | -  | X                      |             |               |             |               |
| Everly      | 603        | \$1,797,871         | \$2,984,752  | No                     | Yes  |                        | X           |               | \$175       |               |
| Exira       | 840        | \$966,546           | \$942,726    | No                     | No   |                        |             | X             |             | \$1,200       |
| Exline      | 160        | \$43,477            | \$27,778     | No                     | No   |                        |             | X             |             | \$100         |
| Fairbank    | 1,113      | \$2,274,801         | \$2,088,493  | No                     | Yes  |                        | X           |               | \$175       |               |
| Fairfax     | 2,123      | \$6,620,820         | \$5,662,568  | Yes                    | -  | X                      |             |               |             |               |
| Fairfield   | 9,464      | \$13,233,247        | \$17,970,191 | Yes                    | -  | X                      |             |               |             |               |

# Audit/Exam Requirement for FY13-14

| City          | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|---------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|               |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Farley        | 1,537      | \$1,771,216         | \$1,843,049  | No                     | Yes  |                        | X           |               | \$175       |               |
| Farmersburg   | 302        | \$282,540           | \$301,878    | No                     | No   |                        |             | X             |             | \$900         |
| Farmington    | 664        | \$554,200           | \$580,450    | No                     | No   |                        |             | X             |             | \$900         |
| Farnhamville  | 371        | \$4,158,700         | \$926,100    | No                     | No   |                        |             | X             |             | \$1,200       |
| Farragut      | 485        | \$345,743           | \$351,048    | No                     | No   |                        |             | X             |             | \$900         |
| Fayette       | 1,338      | \$4,186,953         | \$3,554,192  | No                     | Yes  |                        | X           |               | \$250       |               |
| Fenton        | 279        | \$1,099,141         | \$382,199    | No                     | No   |                        |             | X             |             | \$900         |
| Ferguson      | 126        | \$103,922           | \$97,277     | No                     | No   |                        |             | X             |             | \$475         |
| Fertile       | 370        | \$284,653           | \$285,597    | No                     | No   |                        |             | X             |             | \$475         |
| Floris        | 138        | \$68,208            | \$74,708     | No                     | No   |                        |             | X             |             | \$475         |
| Floyd         | 335        | \$774,115           | \$365,674    | No                     | No   |                        |             | X             |             | \$900         |
| Fonda         | 631        | \$1,117,147         | \$1,557,198  | No                     | Yes  |                        | X           |               | \$175       |               |
| Fontanelle    | 672        | \$1,251,393         | \$1,966,454  | No                     | Yes  |                        | X           |               | \$175       |               |
| Fontanelle    | 672        | \$1,251,393         | \$1,966,454  | No                     | Yes  |                        | X           |               | \$175       |               |
| Forest City   | 4,151      | \$12,911,593        | \$14,936,956 | Yes                    | -  | X                      |             |               |             |               |
| Fort Atkinson | 349        | \$373,514           | \$388,933    | No                     | No   |                        |             | X             |             | \$900         |
| Fort Dodge    | 25,206     | \$81,412,788        | \$50,541,754 | Yes                    | -  | X                      |             |               |             |               |
| Fort Madison  | 11,051     | \$20,922,240        | \$19,518,620 | Yes                    | -  | X                      |             |               |             |               |
| Fostoria      | 231        | \$154,650           | \$226,823    | No                     | No   |                        |             | X             |             | \$475         |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Franklin       | 143        | \$30,102            | \$29,550    | No                     | No   |                        |             | X             |             | \$100         |
| Fraser         | 102        | \$27,354            | \$25,140    | No                     | No   |                        |             | X             |             | \$100         |
| Fredericksburg | 931        | \$3,438,551         | \$3,519,238 | No                     | Yes  |                        | X           |               | \$250       |               |
| Frederika      | 183        | \$88,640            | \$115,240   | No                     | No   |                        |             | X             |             | \$475         |
| Fredonia       | 244        | \$103,100           | \$105,300   | No                     | No   |                        |             | X             |             | \$475         |
| Fremont        | 743        | \$509,398           | \$495,224   | No                     | No   |                        |             | X             |             | \$900         |
| Fruitland      | 977        | \$351,665           | \$386,103   | No                     | No   |                        |             | X             |             | \$900         |
| Galt           | 32         | \$22,885            | \$12,885    | No                     | No   |                        |             | X             |             | \$100         |
| Galva          | 434        | \$310,590           | \$386,098   | No                     | No   |                        |             | X             |             | \$900         |
| Garber         | 88         | \$34,363            | \$32,138    | No                     | No   |                        |             | X             |             | \$100         |
| Garden Grove   | 211        | \$173,286           | \$192,079   | No                     | No   |                        |             | X             |             | \$475         |
| Garnavillo     | 745        | \$1,825,626         | \$1,531,137 | No                     | Yes  |                        | X           |               | \$175       |               |
| Garner         | 3,129      | \$3,888,073         | \$4,786,531 | Yes                    | -  | X                      |             |               |             |               |
| Garrison       | 371        | \$162,766           | \$192,482   | No                     | No   |                        |             | X             |             | \$475         |
| Garwin         | 527        | \$331,092           | \$276,104   | No                     | No   |                        |             | X             |             | \$475         |
| Geneva         | 165        | \$105,964           | \$60,740    | No                     | No   |                        |             | X             |             | \$475         |
| George         | 1,080      | \$1,178,813         | \$1,165,516 | No                     | Yes  |                        | X           |               | \$175       |               |
| Gibson         | 61         | \$19,700            | \$19,700    | No                     | No   |                        |             | X             |             | \$100         |
| Gilbert        | 1,082      | \$766,306           | \$1,131,161 | No                     | No   |                        |             | X             |             | \$1,200       |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Gilbertville   | 712        | \$2,633,297         | \$994,719   | No                     | No   |                        |             | X             |             | \$1,200       |
| Gillett Grove  | 49         | \$28,862            | \$30,201    | No                     | No   |                        |             | X             |             | \$100         |
| Gilman         | 509        | \$448,695           | \$460,065   | No                     | No   |                        |             | X             |             | \$900         |
| Gilmore City   | 504        | \$1,570,966         | \$1,752,114 | No                     | Yes  |                        | X           |               | \$175       |               |
| Gladbrook      | 945        | \$1,042,601         | \$947,241   | No                     | No   |                        |             | X             |             | \$1,200       |
| Glenwood       | 5,269      | \$3,711,683         | \$3,906,699 | Yes                    | -  | X                      |             |               |             |               |
| Glidden        | 1,146      | \$2,144,827         | \$2,926,320 | No                     | Yes  |                        | X           |               | \$175       |               |
| Goldfield      | 635        | \$551,237           | \$557,165   | No                     | No   |                        |             | X             |             | \$900         |
| Goodell        | 139        | \$101,000           | \$85,050    | No                     | No   |                        |             | X             |             | \$475         |
| Goose Lake     | 240        | \$247,701           | \$245,201   | No                     | No   |                        |             | X             |             | \$475         |
| Gowrie         | 1,037      | \$2,235,719         | \$2,494,490 | No                     | Yes  |                        | X           |               | \$175       |               |
| Graettinger    | 844        | \$2,846,825         | \$3,116,296 | No                     | Yes  |                        | X           |               | \$250       |               |
| Graf           | 79         | \$17,679            | \$18,702    | No                     | No   |                        |             | X             |             | \$100         |
| Grafton        | 252        | \$506,420           | \$502,300   | No                     | No   |                        |             | X             |             | \$900         |
| Grand Junction | 824        | \$452,200           | \$457,589   | No                     | No   |                        |             | X             |             | \$900         |
| Grand Mound    | 642        | \$746,693           | \$517,091   | No                     | No   |                        |             | X             |             | \$900         |
| Grand River    | 236        | \$83,941            | \$71,241    | No                     | No   |                        |             | X             |             | \$475         |
| Grandview      | 556        | \$403,998           | \$407,706   | No                     | No   |                        |             | X             |             | \$900         |
| Granger        | 1,244      | \$1,789,336         | \$1,764,891 | No                     | Yes  |                        | X           |               | \$175       |               |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Grant          | 92         | \$37,980            | \$39,280     | No                     | No   |                        |             | X             |             | \$100         |
| Granville      | 312        | \$367,100           | \$381,100    | No                     | No   |                        |             | X             |             | \$900         |
| Gravity        | 188        | \$65,125            | \$63,050     | No                     | No   |                        |             | X             |             | \$475         |
| Gray           | 63         | \$14,500            | \$19,600     | No                     | No   |                        |             | X             |             | \$100         |
| Greeley        | 256        | \$144,222           | \$141,222    | No                     | No   |                        |             | X             |             | \$475         |
| Greene         | 1,130      | \$1,519,521         | \$1,472,162  | No                     | Yes  |                        | X           |               | \$175       |               |
| Greenfield     | 1,982      | \$8,145,878         | \$7,403,788  | No                     | Yes  |                        | X           |               | \$425       |               |
| Greenville     | 75         | \$33,991            | \$39,336     | No                     | No   |                        |             | X             |             | \$100         |
| Grimes         | 8,246      | \$16,655,036        | \$19,888,441 | Yes                    | -  | X                      |             |               |             |               |
| Grinnell       | 9,218      | \$16,604,470        | \$20,033,670 | Yes                    | -  | X                      |             |               |             |               |
| Griswold       | 1,036      | \$3,214,755         | \$1,114,453  | No                     | Yes  |                        | X           |               | \$175       |               |
| Grundy Center  | 2,706      | \$11,347,863        | \$11,232,487 | Yes                    | -  | X                      |             |               |             |               |
| Gruver         | 94         | \$99,015            | \$107,437    | No                     | No   |                        |             | X             |             | \$475         |
| Guernsey       | 63         | \$0                 | \$0          | No                     | No   |                        |             | X             |             | \$100         |
| Guthrie Center | 1,569      | \$4,138,480         | \$3,013,843  | No                     | Yes  |                        | X           |               | \$250       |               |
| Guttenberg     | 1,919      | \$19,262,155        | \$23,557,815 | No                     | Yes  |                        | X           |               | \$625       |               |
| Halbur         | 246        | \$172,950           | \$612,700    | No                     | No   |                        |             | X             |             | \$1,200       |
| Hamburg        | 1,187      | \$1,159,601         | \$1,188,725  | No                     | Yes  |                        | X           |               | \$175       |               |
| Hamilton       | 130        | \$30,924            | \$25,025     | No                     | No   |                        |             | X             |             | \$100         |

# Audit/Exam Requirement for FY13-14

| City          | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|---------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|               |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Hampton       | 4,461      | \$10,298,935        | \$12,901,726 | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Hancock       | 196        | \$209,671           | \$211,406    | No                     | No   |                        |             |               |             | \$475         |
| Hanlontown    | 226        | \$118,300           | \$105,912    | No                     | No   |                        |             |               |             | \$475         |
| Hansell       | 98         | \$74,300            | \$50,296     | No                     | No   |                        |             |               |             | \$475         |
| Harcourt      | 303        | \$234,485           | \$264,312    | No                     | No   |                        |             |               |             | \$475         |
| Hardy         | 47         | \$44,000            | \$46,200     | No                     | No   |                        |             |               |             | \$100         |
| Harlan        | 5,106      | \$24,702,595        | \$18,793,711 | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Harper        | 114        | \$75,258            | \$74,271     | No                     | No   |                        |             |               |             | \$475         |
| Harpers Ferry | 328        | \$400,861           | \$442,223    | No                     | No   |                        |             |               |             | \$900         |
| Harris        | 170        | \$112,111           | \$126,430    | No                     | No   |                        |             |               |             | \$475         |
| Hartford      | 771        | \$417,674           | \$477,090    | No                     | No   |                        |             |               |             | \$900         |
| Hartley       | 1,672      | \$5,177,746         | \$5,063,010  | No                     | Yes  |                        | <b>X</b>    |               | \$425       |               |
| Hartwick      | 86         | \$45,173            | \$45,492     | No                     | No   |                        |             |               |             | \$100         |
| Harvey        | 235        | \$118,400           | \$112,500    | No                     | No   |                        |             |               |             | \$475         |
| Hastings      | 152        | \$1,456,454         | \$184,264    | No                     | No   |                        |             |               |             | \$475         |
| Havelock      | 138        | \$152,960           | \$166,615    | No                     | No   |                        |             |               |             | \$475         |
| Haverhill     | 173        | \$101,024           | \$114,598    | No                     | No   |                        |             |               |             | \$475         |
| Hawarden      | 2,546      | \$16,806,499        | \$17,668,006 | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Hawkeye       | 449        | \$725,895           | \$403,250    | No                     | No   |                        |             |               |             | \$900         |

# Audit/Exam Requirement for FY13-14

| City       | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|            |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Hayesville | 50         | \$25,436            | \$20,058     | No                     | No   |                        |             | X             |             | \$100         |
| Hazleton   | 823        | \$573,552           | \$562,886    | No                     | No   |                        |             | X             |             | \$900         |
| Hedrick    | 764        | \$556,372           | \$595,032    | No                     | No   |                        |             | X             |             | \$900         |
| Henderson  | 185        | \$142,294           | \$151,187    | No                     | No   |                        |             | X             |             | \$475         |
| Hepburn    | 23         | \$10,330            | \$9,380      | No                     | No   |                        |             | X             |             | \$100         |
| Hiawatha   | 7,024      | \$12,239,632        | \$16,585,661 | Yes                    | -  | X                      |             |               |             |               |
| Hills      | 703        | \$604,763           | \$1,807,091  | No                     | No   |                        |             | X             |             | \$1,200       |
| Hillsboro  | 180        | \$237,157           | \$227,818    | No                     | No   |                        |             | X             |             | \$475         |
| Hinton     | 928        | \$2,593,884         | \$2,378,177  | No                     | Yes  |                        | X           |               | \$175       |               |
| Holland    | 282        | \$138,467           | \$164,179    | No                     | No   |                        |             | X             |             | \$475         |
| Holstein   | 1,396      | \$1,759,834         | \$2,214,225  | No                     | Yes  |                        | X           |               | \$175       |               |
| Holy Cross | 374        | \$1,146,795         | \$768,024    | No                     | No   |                        |             | X             |             | \$1,200       |
| Hopkinton  | 628        | \$1,786,022         | \$1,582,272  | No                     | Yes  |                        | X           |               | \$175       |               |
| Hornick    | 225        | \$223,520           | \$184,780    | No                     | No   |                        |             | X             |             | \$475         |
| Hospers    | 698        | \$3,044,367         | \$855,526    | No                     | No   |                        |             | X             |             | \$1,200       |
| Houghton   | 146        | \$84,880            | \$91,300     | No                     | No   |                        |             | X             |             | \$475         |
| Hubbard    | 845        | \$738,434           | \$982,620    | No                     | No   |                        |             | X             |             | \$1,200       |
| Hudson     | 2,282      | \$5,061,151         | \$4,015,657  | Yes                    | -  | X                      |             |               |             |               |
| Hull       | 2,175      | \$3,637,160         | \$8,106,062  | Yes                    | -  | X                      |             |               |             |               |

# Audit/Exam Requirement for FY13-14

| City             | Population | Budget Expenditures |               | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|------------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                  |            | FY 2013             | FY 2014       |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Humboldt         | 4,690      | \$13,240,675        | \$11,651,898  | Yes                    | -  | X                      |             |               |             |               |
| Humeston         | 494        | \$476,152           | \$481,888     | No                     | No   |                        |             |               |             | \$900         |
| Huxley           | 3,317      | \$9,023,739         | \$8,905,208   | Yes                    | -  | X                      |             |               |             |               |
| Ida Grove        | 2,142      | \$2,606,509         | \$2,552,529   | Yes                    | -  | X                      |             |               |             |               |
| Imogene          | 72         | \$20,990            | \$21,390      | No                     | No   |                        |             |               | X           | \$100         |
| Independence     | 5,966      | \$8,568,389         | \$8,940,894   | Yes                    | -  | X                      |             |               |             |               |
| Indianola        | 14,782     | \$56,200,300        | \$42,191,200  | Yes                    | -  | X                      |             |               |             |               |
| Inwood           | 814        | \$806,487           | \$1,220,703   | No                     | No   |                        |             |               | X           | \$1,200       |
| Ionia            | 291        | \$170,371           | \$182,229     | No                     | No   |                        |             |               | X           | \$475         |
| Iowa City        | 67,862     | \$169,933,972       | \$169,012,660 | Yes                    | -  | X                      |             |               |             |               |
| Iowa Falls       | 5,238      | \$42,500,550        | \$38,116,170  | Yes                    | -  | X                      |             |               |             |               |
| Ireton           | 609        | \$596,897           | \$661,817     | No                     | No   |                        |             |               | X           | \$1,200       |
| Irwin            | 341        | \$236,717           | \$326,157     | No                     | No   |                        |             |               | X           | \$900         |
| Jackson Junction | 58         | \$54,252            | \$41,000      | No                     | No   |                        |             |               | X           | \$100         |
| Jamaica          | 224        | \$210,914           | \$185,548     | No                     | No   |                        |             |               | X           | \$475         |
| Janesville       | 930        | \$2,224,337         | \$1,155,244   | No                     | Yes  |                        | X           |               |             | \$175         |
| Jefferson        | 4,345      | \$5,137,933         | \$5,728,252   | Yes                    | -  | X                      |             |               |             |               |
| Jesup            | 2,520      | \$3,103,809         | \$3,678,369   | Yes                    | -  | X                      |             |               |             |               |
| Jewell           | 1,215      | \$911,254           | \$922,149     | No                     | No   |                        |             |               | X           | \$1,200       |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Johnston       | 17,278     | \$37,181,426        | \$41,036,639 | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Joice          | 222        | \$212,450           | \$2,294,480  | No                     | No   |                        |             |               |             | \$1,200       |
| Jolley         | 41         | \$26,705            | \$22,405     | No                     | No   |                        |             |               |             | \$100         |
| Kalona         | 2,363      | \$2,780,428         | \$3,024,402  | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Kamrar         | 199        | \$132,672           | \$132,132    | No                     | No   |                        |             |               |             | \$475         |
| Kanawha        | 652        | \$640,870           | \$690,985    | No                     | No   |                        |             |               |             | \$1,200       |
| Kellerton      | 315        | \$221,647           | \$215,817    | No                     | No   |                        |             |               |             | \$475         |
| Kelley         | 309        | \$223,001           | \$801,508    | No                     | No   |                        |             |               |             | \$1,200       |
| Kellogg        | 599        | \$592,082           | \$616,714    | No                     | No   |                        |             |               |             | \$1,200       |
| Kensett        | 266        | \$231,466           | \$247,351    | No                     | No   |                        |             |               |             | \$475         |
| Keokuk         | 10,780     | \$24,824,487        | \$20,185,196 | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Keomah Village | 84         | \$39,365            | \$42,267     | No                     | No   |                        |             |               |             | \$100         |
| Keosauqua      | 1,006      | \$2,692,124         | \$3,651,746  | No                     | Yes  |                        | <b>X</b>    |               | \$250       |               |
| Keota          | 1,009      | \$835,107           | \$896,007    | No                     | No   |                        |             |               |             | \$1,200       |
| Keswick        | 246        | \$430,800           | \$457,200    | No                     | No   |                        |             |               |             | \$900         |
| Keystone       | 622        | \$589,619           | \$642,466    | No                     | No   |                        |             |               |             | \$1,200       |
| Kimballton     | 322        | \$415,400           | \$672,400    | No                     | No   |                        |             |               |             | \$1,200       |
| Kingsley       | 1,411      | \$1,162,343         | \$1,300,877  | No                     | Yes  |                        | <b>X</b>    |               | \$175       |               |
| Kinross        | 73         | \$21,845            | \$18,900     | No                     | No   |                        |             |               |             | \$100         |

# Audit/Exam Requirement for FY13-14

| City          | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|---------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|               |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Kirkman       | 64         | \$25,474            | \$22,883     | No                     | No   |                        |             | X             |             | \$100         |
| Kirkville     | 167        | \$86,357            | \$79,457     | No                     | No   |                        |             | X             |             | \$475         |
| Kiron         | 279        | \$204,854           | \$326,704    | No                     | No   |                        |             | X             |             | \$900         |
| Klemme        | 507        | \$399,183           | \$410,770    | No                     | No   |                        |             | X             |             | \$900         |
| Knierim       | 60         | \$71,961            | \$75,801     | No                     | No   |                        |             | X             |             | \$475         |
| Knoxville     | 7,313      | \$13,615,185        | \$10,114,166 | Yes                    | -  | X                      |             |               |             |               |
| La Motte      | 260        | \$199,815           | \$197,657    | No                     | No   |                        |             | X             |             | \$475         |
| La Porte City | 2,285      | \$4,628,087         | \$4,969,648  | Yes                    | -  | X                      |             |               |             |               |
| Lacona        | 361        | \$290,101           | \$266,637    | No                     | No   |                        |             | X             |             | \$475         |
| Ladora        | 283        | \$462,230           | \$177,772    | No                     | No   |                        |             | X             |             | \$475         |
| Lake City     | 1,727      | \$1,427,931         | \$1,969,726  | No                     | Yes  |                        | X           |               | \$175       |               |
| Lake Mills    | 2,100      | \$6,073,099         | \$6,100,890  | Yes                    | -  | X                      |             |               |             |               |
| Lake Park     | 1,105      | \$1,358,018         | \$1,484,522  | No                     | Yes  |                        | X           |               | \$175       |               |
| Lake View     | 1,142      | \$5,445,172         | \$3,592,534  | No                     | Yes  |                        | X           |               | \$250       |               |
| Lakeside      | 596        | \$528,952           | \$620,701    | No                     | No   |                        |             | X             |             | \$1,200       |
| Lakota        | 255        | \$117,805           | \$118,865    | No                     | No   |                        |             | X             |             | \$475         |
| Lambs Grove   | 172        | \$84,680            | \$365,169    | No                     | No   |                        |             | X             |             | \$900         |
| Lamoni        | 2,324      | \$5,310,475         | \$5,435,710  | Yes                    | -  | X                      |             |               |             |               |
| Lamont        | 461        | \$2,040,325         | \$1,811,449  | No                     | Yes  |                        | X           |               | \$175       |               |

# Audit/Exam Requirement for FY13-14

| City      | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-----------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|           |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Lanesboro | 121        | \$121,955           | \$117,530    | No                     | No   |                        |             | X             |             | \$475         |
| Lansing   | 999        | \$3,172,607         | \$2,170,213  | No                     | Yes  |                        | X           |               | \$175       |               |
| Larchwood | 866        | \$1,739,177         | \$1,803,212  | No                     | Yes  |                        | X           |               | \$175       |               |
| Larrabee  | 132        | \$122,015           | \$150,865    | No                     | No   |                        |             | X             |             | \$475         |
| Latimer   | 507        | \$483,147           | \$488,590    | No                     | No   |                        |             | X             |             | \$900         |
| Laurel    | 239        | \$267,900           | \$250,838    | No                     | No   |                        |             | X             |             | \$475         |
| Laurens   | 1,258      | \$3,751,849         | \$2,004,997  | No                     | Yes  |                        | X           |               | \$175       |               |
| Lawler    | 439        | \$678,648           | \$691,187    | No                     | No   |                        |             | X             |             | \$1,200       |
| Lawton    | 908        | \$853,379           | \$903,425    | No                     | No   |                        |             | X             |             | \$1,200       |
| Le Claire | 3,765      | \$8,130,505         | \$9,665,775  | Yes                    | -  | X                      |             |               |             |               |
| Le Grand  | 938        | \$626,141           | \$636,118    | No                     | No   |                        |             | X             |             | \$1,200       |
| Le Mars   | 9,826      | \$55,367,530        | \$56,461,860 | Yes                    | -  | X                      |             |               |             |               |
| Le Roy    | 15         | \$5,560             | \$6,045      | No                     | No   |                        |             | X             |             | \$100         |
| Ledyard   | 130        | \$156,528           | \$187,836    | No                     | No   |                        |             | X             |             | \$475         |
| Lehigh    | 416        | \$586,036           | \$563,500    | No                     | No   |                        |             | X             |             | \$900         |
| Leighton  | 162        | \$126,794           | \$124,915    | No                     | No   |                        |             | X             |             | \$475         |
| Leland    | 289        | \$748,430           | \$284,234    | No                     | No   |                        |             | X             |             | \$475         |
| Lenox     | 1,407      | \$4,308,656         | \$3,807,471  | No                     | Yes  |                        | X           |               | \$250       |               |
| Leon      | 1,977      | \$2,068,211         | \$2,143,159  | No                     | Yes  |                        | X           |               | \$175       |               |

# Audit/Exam Requirement for FY13-14

| City         | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|--------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|              |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Lester       | 294        | \$216,600           | \$831,800   | No                     | No   |                        |             | X             |             | \$1,200       |
| Letts        | 384        | \$154,234           | \$113,406   | No                     | No   |                        |             | X             |             | \$475         |
| Lewis        | 433        | \$385,545           | \$390,402   | No                     | No   |                        |             | X             |             | \$900         |
| Libertyville | 315        | \$276,283           | \$285,758   | No                     | No   |                        |             | X             |             | \$475         |
| Lidderdale   | 180        | \$135,112           | \$115,755   | No                     | No   |                        |             | X             |             | \$475         |
| Lime Springs | 505        | \$684,992           | \$529,781   | No                     | No   |                        |             | X             |             | \$900         |
| Lincoln      | 162        | \$83,380            | \$86,165    | No                     | No   |                        |             | X             |             | \$475         |
| Linden       | 199        | \$128,800           | \$76,756    | No                     | No   |                        |             | X             |             | \$475         |
| Lineville    | 217        | \$332,888           | \$328,988   | No                     | No   |                        |             | X             |             | \$900         |
| Linn Grove   | 154        | \$105,937           | \$121,920   | No                     | No   |                        |             | X             |             | \$475         |
| Lisbon       | 2,152      | \$2,570,689         | \$2,682,373 | Yes                    | -  | X                      |             |               |             |               |
| Liscomb      | 301        | \$977,471           | \$219,138   | No                     | No   |                        |             | X             |             | \$475         |
| Little Rock  | 459        | \$413,734           | \$397,093   | No                     | No   |                        |             | X             |             | \$900         |
| Little Sioux | 170        | \$178,343           | \$202,050   | No                     | No   |                        |             | X             |             | \$475         |
| Livermore    | 384        | \$727,857           | \$720,420   | No                     | No   |                        |             | X             |             | \$1,200       |
| Lockridge    | 268        | \$330,475           | \$341,688   | No                     | No   |                        |             | X             |             | \$900         |
| Logan        | 1,534      | \$1,714,788         | \$1,696,481 | No                     | Yes  |                        | X           |               | \$175       |               |
| Lohrville    | 368        | \$3,602,230         | \$1,060,187 | No                     | Yes  |                        | X           |               | \$175       |               |
| Lone Rock    | 146        | \$1,983,504         | \$2,113,892 | No                     | Yes  |                        | X           |               | \$175       |               |

# Audit/Exam Requirement for FY13-14

| City        | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|             |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Lone Tree   | 1,300      | \$1,420,422         | \$1,421,101 | No                     | Yes  |                        | X           |               | \$175       |               |
| Long Grove  | 808        | \$1,040,837         | \$1,326,680 | No                     | Yes  |                        | X           |               | \$175       |               |
| Lorimor     | 360        | \$405,414           | \$350,382   | No                     | No   |                        |             | X             |             | \$900         |
| Lost Nation | 446        | \$329,815           | \$326,214   | No                     | No   |                        |             | X             |             | \$900         |
| Lovilia     | 538        | \$398,273           | \$421,009   | No                     | No   |                        |             | X             |             | \$900         |
| Low Moor    | 288        | \$250,050           | \$420,250   | No                     | No   |                        |             | X             |             | \$900         |
| Lowden      | 789        | \$666,304           | \$695,814   | No                     | No   |                        |             | X             |             | \$1,200       |
| Lu Verne    | 261        | \$233,800           | \$244,800   | No                     | No   |                        |             | X             |             | \$475         |
| Luana       | 269        | \$326,744           | \$264,619   | No                     | No   |                        |             | X             |             | \$475         |
| Lucas       | 216        | \$109,651           | \$122,856   | No                     | No   |                        |             | X             |             | \$475         |
| Luther      | 122        | \$113,300           | \$74,720    | No                     | No   |                        |             | X             |             | \$475         |
| Luxemburg   | 240        | \$249,500           | \$276,651   | No                     | No   |                        |             | X             |             | \$475         |
| Luzerne     | 96         | \$37,000            | \$38,500    | No                     | No   |                        |             | X             |             | \$100         |
| Lynnville   | 379        | \$256,309           | \$274,396   | No                     | No   |                        |             | X             |             | \$475         |
| Lytton      | 315        | \$483,200           | \$547,925   | No                     | No   |                        |             | X             |             | \$900         |
| Macedonia   | 246        | \$207,091           | \$235,100   | No                     | No   |                        |             | X             |             | \$475         |
| Macksburg   | 113        | \$50,715            | \$52,334    | No                     | No   |                        |             | X             |             | \$475         |
| Madrid      | 2,543      | \$3,989,159         | \$2,882,930 | Yes                    | -  | X                      |             |               |             |               |
| Magnolia    | 183        | \$135,610           | \$138,850   | No                     | No   |                        |             | X             |             | \$475         |

# Audit/Exam Requirement for FY13-14

| City         | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|--------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|              |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Malcom       | 287        | \$448,013           | \$435,284    | No                     | No   |                        |             | X             |             | \$900         |
| Mallard      | 274        | \$307,972           | \$289,238    | No                     | No   |                        |             | X             |             | \$475         |
| Maloy        | 29         | \$6,444             | \$5,274      | No                     | No   |                        |             | X             |             | \$100         |
| Malvern      | 1,142      | \$1,078,449         | \$1,126,641  | No                     | Yes  |                        | X           |               | \$175       |               |
| Manchester   | 5,179      | \$9,801,170         | \$10,487,950 | Yes                    | -  | X                      |             |               |             |               |
| Manilla      | 776        | \$3,234,895         | \$3,130,125  | No                     | Yes  |                        | X           |               | \$250       |               |
| Manly        | 1,323      | \$1,261,668         | \$1,210,232  | No                     | Yes  |                        | X           |               | \$175       |               |
| Manning      | 1,500      | \$8,895,046         | \$8,532,595  | No                     | Yes  |                        | X           |               | \$425       |               |
| Manson       | 1,690      | \$1,622,375         | \$1,711,435  | No                     | Yes  |                        | X           |               | \$175       |               |
| Mapleton     | 1,224      | \$3,603,159         | \$3,785,791  | No                     | Yes  |                        | X           |               | \$250       |               |
| Maquoketa    | 6,141      | \$8,707,103         | \$11,113,577 | Yes                    | -  | X                      |             |               |             |               |
| Marathon     | 237        | \$571,556           | \$703,890    | No                     | No   |                        |             | X             |             | \$1,200       |
| Marble Rock  | 307        | \$286,701           | \$325,705    | No                     | No   |                        |             | X             |             | \$900         |
| Marcus       | 1,117      | \$1,258,011         | \$1,363,290  | No                     | Yes  |                        | X           |               | \$175       |               |
| Marengo      | 2,528      | \$2,417,878         | \$2,637,878  | Yes                    | -  | X                      |             |               |             |               |
| Marion       | 34,768     | \$66,805,193        | \$65,259,703 | Yes                    | -  | X                      |             |               |             |               |
| Marne        | 120        | \$70,000            | \$71,200     | No                     | No   |                        |             | X             |             | \$475         |
| Marquette    | 375        | \$2,304,570         | \$2,447,359  | No                     | Yes  |                        | X           |               | \$175       |               |
| Marshalltown | 27,552     | \$43,137,228        | \$48,081,702 | Yes                    | -  | X                      |             |               |             |               |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Martelle       | 255        | \$208,922           | \$223,486    | No                     | No   |                        |             | X             |             | \$475         |
| Martensdale    | 465        | \$582,914           | \$1,285,698  | No                     | No   |                        |             | X             |             | \$1,200       |
| Martinsburg    | 112        | \$51,540            | \$54,550     | No                     | No   |                        |             | X             |             | \$475         |
| Marysville     | 66         | \$16,476            | \$18,472     | No                     | No   |                        |             | X             |             | \$100         |
| Mason City     | 28,079     | \$60,841,575        | \$56,863,403 | Yes                    | -  | X                      |             |               |             |               |
| Masonville     | 127        | \$106,170           | \$102,813    | No                     | No   |                        |             | X             |             | \$475         |
| Massena        | 355        | \$710,845           | \$664,346    | No                     | No   |                        |             | X             |             | \$1,200       |
| Matlock        | 87         | \$48,757            | \$52,342     | No                     | No   |                        |             | X             |             | \$475         |
| Maurice        | 275        | \$213,900           | \$329,195    | No                     | No   |                        |             | X             |             | \$900         |
| Maxwell        | 920        | \$724,248           | \$742,227    | No                     | No   |                        |             | X             |             | \$1,200       |
| Maynard        | 518        | \$574,571           | \$1,005,586  | No                     | No   |                        |             | X             |             | \$1,200       |
| Maysville      | 176        | \$126,579           | \$119,827    | No                     | No   |                        |             | X             |             | \$475         |
| McCallsburg    | 333        | \$200,650           | \$230,716    | No                     | No   |                        |             | X             |             | \$475         |
| McCausland     | 291        | \$333,337           | \$364,445    | No                     | No   |                        |             | X             |             | \$900         |
| McClelland     | 151        | \$60,663            | \$62,112     | No                     | No   |                        |             | X             |             | \$475         |
| McGregor       | 871        | \$3,919,988         | \$3,745,815  | No                     | Yes  |                        | X           |               | \$250       |               |
| McIntire       | 122        | \$46,500            | \$55,250     | No                     | No   |                        |             | X             |             | \$475         |
| Mechanicsville | 1,146      | \$1,772,633         | \$1,034,732  | No                     | Yes  |                        | X           |               | \$175       |               |
| Mediapolis     | 1,560      | \$1,642,885         | \$1,495,566  | No                     | Yes  |                        | X           |               | \$175       |               |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Melbourne      | 830        | \$1,104,957         | \$1,117,517 | No                     | Yes  |                        | X           |               | \$175       |               |
| Melcher-Dallas | 1,288      | \$849,241           | \$1,126,027 | No                     | No   |                        |             | X             |             | \$1,200       |
| Melrose        | 112        | \$65,550            | \$45,010    | No                     | No   |                        |             | X             |             | \$100         |
| Melvin         | 214        | \$112,837           | \$172,911   | No                     | No   |                        |             | X             |             | \$475         |
| Menlo          | 353        | \$202,250           | \$224,647   | No                     | No   |                        |             | X             |             | \$475         |
| Meriden        | 159        | \$141,300           | \$148,700   | No                     | No   |                        |             | X             |             | \$475         |
| Merrill        | 755        | \$539,821           | \$644,014   | No                     | No   |                        |             | X             |             | \$1,200       |
| Meservey       | 256        | \$195,900           | \$200,340   | No                     | No   |                        |             | X             |             | \$475         |
| Middletown     | 318        | \$361,294           | \$385,497   | No                     | No   |                        |             | X             |             | \$900         |
| Miles          | 445        | \$371,128           | \$317,085   | No                     | No   |                        |             | X             |             | \$900         |
| Milford        | 2,898      | \$4,080,669         | \$3,834,905 | Yes                    | -  | X                      |             |               |             |               |
| Millersburg    | 159        | \$155,193           | \$159,069   | No                     | No   |                        |             | X             |             | \$475         |
| Millerton      | 45         | \$10,400            | \$10,100    | No                     | No   |                        |             | X             |             | \$100         |
| Millville      | 30         | \$6,642             | \$21,626    | No                     | No   |                        |             | X             |             | \$100         |
| Milo           | 775        | \$511,669           | \$501,211   | No                     | No   |                        |             | X             |             | \$900         |
| Milton         | 443        | \$289,516           | \$289,587   | No                     | No   |                        |             | X             |             | \$475         |
| Minburn        | 365        | \$373,300           | \$397,861   | No                     | No   |                        |             | X             |             | \$900         |
| Minden         | 599        | \$777,603           | \$584,654   | No                     | No   |                        |             | X             |             | \$900         |
| Mingo          | 302        | \$360,582           | \$333,396   | No                     | No   |                        |             | X             |             | \$900         |

# Audit/Exam Requirement for FY13-14

| City            | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                 |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Missouri Valley | 2,838      | \$4,307,847         | \$3,356,455 | Yes                    | -  | X                      |             |               |             |               |
| Mitchell        | 138        | \$72,275            | \$82,440    | No                     | No   |                        |             | X             |             | \$475         |
| Mitchellville   | 2,254      | \$2,234,290         | \$2,242,000 | Yes                    | -  | X                      |             |               |             |               |
| Modale          | 283        | \$49,382            | \$56,700    | No                     | No   |                        |             | X             |             | \$475         |
| Mondamin        | 402        | \$618,675           | \$453,614   | No                     | No   |                        |             | X             |             | \$900         |
| Monmouth        | 153        | \$92,340            | \$118,318   | No                     | No   |                        |             | X             |             | \$475         |
| Monona          | 1,549      | \$4,135,148         | \$3,312,846 | No                     | Yes  |                        | X           |               | \$250       |               |
| Monroe          | 1,830      | \$2,061,295         | \$1,967,180 | No                     | Yes  |                        | X           |               | \$175       |               |
| Montezuma       | 1,462      | \$6,623,658         | \$6,143,382 | No                     | Yes  |                        | X           |               | \$425       |               |
| Monticello      | 3,796      | \$7,029,830         | \$6,526,331 | Yes                    | -  | X                      |             |               |             |               |
| Montour         | 249        | \$217,672           | \$231,168   | No                     | No   |                        |             | X             |             | \$475         |
| Montrose        | 898        | \$794,024           | \$770,169   | No                     | No   |                        |             | X             |             | \$1,200       |
| Moorhead        | 226        | \$140,110           | \$161,459   | No                     | No   |                        |             | X             |             | \$475         |
| Moorland        | 169        | \$114,955           | \$112,220   | No                     | No   |                        |             | X             |             | \$475         |
| Moravia         | 665        | \$437,419           | \$455,289   | No                     | No   |                        |             | X             |             | \$900         |
| Morley          | 115        | \$72,244            | \$81,064    | No                     | No   |                        |             | X             |             | \$475         |
| Morning Sun     | 836        | \$964,618           | \$951,870   | No                     | No   |                        |             | X             |             | \$1,200       |
| Morrison        | 94         | \$34,310            | \$48,797    | No                     | No   |                        |             | X             |             | \$100         |
| Moulton         | 605        | \$858,226           | \$3,317,704 | No                     | No   |                        |             | X             |             | \$1,200       |

# Audit/Exam Requirement for FY13-14

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|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Mount Auburn   | 150        | \$108,680           | \$91,880     | No                     | No   |                        |             | X             |             | \$475         |
| Mount Ayr      | 1,691      | \$3,735,948         | \$3,191,107  | No                     | Yes  |                        | X           |               | \$250       |               |
| Mount Pleasant | 8,668      | \$21,699,197        | \$21,858,131 | Yes                    | -  | X                      |             |               |             |               |
| Mount Union    | 107        | \$30,300            | \$37,700     | No                     | No   |                        |             | X             |             | \$100         |
| Mount Vernon   | 4,506      | \$7,329,082         | \$7,409,384  | Yes                    | -  | X                      |             |               |             |               |
| Moville        | 1,618      | \$1,284,040         | \$2,071,289  | No                     | Yes  |                        | X           |               | \$175       |               |
| Murray         | 756        | \$674,784           | \$699,004    | No                     | No   |                        |             | X             |             | \$1,200       |
| Muscatine      | 22,886     | \$44,455,531        | \$48,588,107 | Yes                    | -  | X                      |             |               |             |               |
| Mystic         | 425        | \$273,625           | \$1,131,850  | No                     | No   |                        |             | X             |             | \$1,200       |
| Nashua         | 1,663      | \$2,074,678         | \$1,999,184  | No                     | Yes  |                        | X           |               | \$175       |               |
| Nemaha         | 85         | \$23,675            | \$18,250     | No                     | No   |                        |             | X             |             | \$100         |
| Neola          | 842        | \$3,310,999         | \$1,460,178  | No                     | Yes  |                        | X           |               | \$175       |               |
| Nevada         | 6,798      | \$14,730,778        | \$19,222,747 | Yes                    | -  | X                      |             |               |             |               |
| New Albin      | 522        | \$458,266           | \$460,150    | No                     | No   |                        |             | X             |             | \$900         |
| New Hampton    | 3,571      | \$9,210,577         | \$8,693,212  | Yes                    | -  | X                      |             |               |             |               |
| New Hartford   | 516        | \$715,415           | \$671,612    | No                     | No   |                        |             | X             |             | \$1,200       |
| New Liberty    | 137        | \$78,170            | \$72,460     | No                     | No   |                        |             | X             |             | \$475         |
| New London     | 1,897      | \$4,300,050         | \$8,110,145  | No                     | Yes  |                        | X           |               | \$425       |               |
| New Market     | 415        | \$328,809           | \$365,416    | No                     | No   |                        |             | X             |             | \$900         |

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|-------------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                   |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| New Providence    | 228        | \$142,892           | \$151,300    | No                     | No   |                        |             | X             |             | \$475         |
| New Sharon        | 1,293      | \$794,377           | \$842,852    | No                     | No   |                        |             | X             |             | \$1,200       |
| New Vienna        | 407        | \$312,874           | \$352,440    | No                     | No   |                        |             | X             |             | \$900         |
| New Virginia      | 489        | \$203,880           | \$203,077    | No                     | No   |                        |             | X             |             | \$475         |
| Newell            | 876        | \$1,253,650         | \$1,349,301  | No                     | Yes  |                        | X           |               | \$175       |               |
| Newhall           | 875        | \$5,326,090         | \$766,934    | No                     | No   |                        |             | X             |             | \$1,200       |
| Newton            | 15,254     | \$62,474,482        | \$74,315,581 | Yes                    | -  | X                      |             |               |             |               |
| Nichols           | 374        | \$195,055           | \$200,020    | No                     | No   |                        |             | X             |             | \$475         |
| Nodaway           | 114        | \$47,216            | \$45,300     | No                     | No   |                        |             | X             |             | \$100         |
| Nora Springs      | 1,431      | \$1,274,296         | \$2,800,135  | No                     | Yes  |                        | X           |               | \$175       |               |
| North Buena Vista | 121        | \$69,557            | \$44,200     | No                     | No   |                        |             | X             |             | \$100         |
| North English     | 1,041      | \$869,262           | \$904,504    | No                     | No   |                        |             | X             |             | \$1,200       |
| North Liberty     | 13,374     | \$27,539,916        | \$32,620,675 | Yes                    | -  | X                      |             |               |             |               |
| North Washington  | 117        | \$35,946            | \$96,986     | No                     | No   |                        |             | X             |             | \$475         |
| Northboro         | 58         | \$16,057            | \$17,248     | No                     | No   |                        |             | X             |             | \$100         |
| Northwood         | 1,989      | \$3,049,836         | \$3,171,931  | No                     | Yes  |                        | X           |               | \$250       |               |
| Norwalk           | 8,945      | \$11,361,245        | \$12,586,110 | Yes                    | -  | X                      |             |               |             |               |
| Norway            | 545        | \$588,975           | \$552,980    | No                     | No   |                        |             | X             |             | \$900         |
| Numa              | 92         | \$24,322            | \$25,511     | No                     | No   |                        |             | X             |             | \$100         |

# Audit/Exam Requirement for FY13-14

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|---------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|               |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Oakland       | 1,527      | \$7,327,155         | \$5,806,605  | No                     | Yes  |                        | X           |               | \$425       |               |
| Oakland Acres | 156        | \$60,750            | \$61,250     | No                     | No   |                        |             | X             |             | \$475         |
| Oakville      | 173        | \$2,191,619         | \$609,173    | No                     | No   |                        |             | X             |             | \$1,200       |
| Ocheyedan     | 490        | \$2,138,222         | \$1,178,759  | No                     | Yes  |                        | X           |               | \$175       |               |
| Odebolt       | 1,013      | \$1,160,755         | \$1,023,268  | No                     | Yes  |                        | X           |               | \$175       |               |
| Oelwein       | 6,415      | \$11,246,993        | \$9,327,697  | Yes                    | -  | X                      |             |               |             |               |
| Ogden         | 2,044      | \$4,849,975         | \$5,172,388  | Yes                    | -  | X                      |             |               |             |               |
| Okoboji       | 807        | \$4,504,994         | \$3,202,996  | No                     | Yes  |                        | X           |               | \$250       |               |
| Olds          | 229        | \$188,178           | \$200,386    | No                     | No   |                        |             | X             |             | \$475         |
| Olin          | 698        | \$710,204           | \$647,448    | No                     | No   |                        |             | X             |             | \$1,200       |
| Ollie         | 215        | \$67,690            | \$74,970     | No                     | No   |                        |             | X             |             | \$475         |
| Onawa         | 2,998      | \$7,329,296         | \$9,155,659  | Yes                    | -  | X                      |             |               |             |               |
| Onslow        | 197        | \$134,173           | \$137,613    | No                     | No   |                        |             | X             |             | \$475         |
| Orange City   | 6,004      | \$55,337,083        | \$61,126,839 | Yes                    | -  | X                      |             |               |             |               |
| Orchard       | 71         | \$17,783            | \$17,583     | No                     | No   |                        |             | X             |             | \$100         |
| Orient        | 408        | \$537,973           | \$531,791    | No                     | No   |                        |             | X             |             | \$900         |
| Orleans       | 608        | \$428,650           | \$430,725    | No                     | No   |                        |             | X             |             | \$900         |
| Osage         | 3,619      | \$4,926,262         | \$5,978,618  | Yes                    | -  | X                      |             |               |             |               |
| Osceola       | 4,929      | \$12,989,020        | \$13,005,504 | Yes                    | -  | X                      |             |               |             |               |

# Audit/Exam Requirement for FY13-14

| City             | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|------------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                  |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Oskaloosa        | 11,463     | \$15,987,627        | \$15,466,173 | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Ossian           | 845        | \$787,817           | \$802,543    | No                     | No   |                        |             | <b>X</b>      |             | \$1,200       |
| Osterdock        | 59         | \$7,570             | \$7,570      | No                     | No   |                        |             | <b>X</b>      |             | \$100         |
| Otho             | 542        | \$437,887           | \$420,308    | No                     | No   |                        |             | <b>X</b>      |             | \$900         |
| Oto              | 108        | \$87,274            | \$336,774    | No                     | No   |                        |             | <b>X</b>      |             | \$900         |
| Ottosen          | 55         | \$45,213            | \$52,965     | No                     | No   |                        |             | <b>X</b>      |             | \$475         |
| Ottumwa          | 25,023     | \$68,641,565        | \$67,431,774 | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Owasa            | 43         | \$20,619            | \$19,290     | No                     | No   |                        |             | <b>X</b>      |             | \$100         |
| Oxford           | 807        | \$1,946,164         | \$1,860,814  | No                     | Yes  |                        | <b>X</b>    |               | \$175       |               |
| Oxford Junction  | 496        | \$1,426,754         | \$510,588    | No                     | No   |                        |             | <b>X</b>      |             | \$900         |
| Oyens            | 103        | \$106,180           | \$105,735    | No                     | No   |                        |             | <b>X</b>      |             | \$475         |
| Pacific Junction | 471        | \$442,361           | \$436,549    | No                     | No   |                        |             | <b>X</b>      |             | \$900         |
| Packwood         | 204        | \$128,804           | \$153,304    | No                     | No   |                        |             | <b>X</b>      |             | \$475         |
| Palmer           | 165        | \$193,917           | \$200,000    | No                     | No   |                        |             | <b>X</b>      |             | \$475         |
| Palo             | 1,026      | \$6,113,287         | \$3,598,643  | No                     | Yes  |                        | <b>X</b>    |               | \$250       |               |
| Panama           | 221        | \$144,618           | \$353,643    | No                     | No   |                        |             | <b>X</b>      |             | \$900         |
| Panora           | 1,124      | \$4,259,929         | \$3,667,395  | No                     | Yes  |                        | <b>X</b>    |               | \$250       |               |
| Panorama Park    | 129        | \$114,044           | \$134,901    | No                     | No   |                        |             | <b>X</b>      |             | \$475         |
| Parkersburg      | 1,870      | \$2,259,265         | \$2,293,250  | No                     | Yes  |                        | <b>X</b>    |               | \$175       |               |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Parnell        | 193        | \$62,625            | \$93,625     | No                     | No   |                        |             | X             |             | \$475         |
| Paton          | 236        | \$353,867           | \$317,199    | No                     | No   |                        |             | X             |             | \$900         |
| Patterson      | 130        | \$72,581            | \$77,478     | No                     | No   |                        |             | X             |             | \$475         |
| Paullina       | 1,056      | \$2,869,674         | \$2,575,536  | No                     | Yes  |                        | X           |               | \$175       |               |
| Pella          | 10,352     | \$38,825,104        | \$41,547,122 | Yes                    | -  | X                      |             |               |             |               |
| Peosta         | 1,377      | \$3,461,055         | \$4,948,995  | No                     | Yes  |                        | X           |               | \$250       |               |
| Perry          | 7,702      | \$10,348,768        | \$9,657,993  | Yes                    | -  | X                      |             |               |             |               |
| Persia         | 319        | \$152,192           | \$184,680    | No                     | No   |                        |             | X             |             | \$475         |
| Peterson       | 334        | \$343,575           | \$392,462    | No                     | No   |                        |             | X             |             | \$900         |
| Pierson        | 366        | \$379,207           | \$269,827    | No                     | No   |                        |             | X             |             | \$475         |
| Pilot Mound    | 173        | \$118,050           | \$58,798     | No                     | No   |                        |             | X             |             | \$475         |
| Pioneer        | 23         | \$81,625            | \$28,250     | No                     | No   |                        |             | X             |             | \$100         |
| Pisgah         | 251        | \$170,403           | \$210,904    | No                     | No   |                        |             | X             |             | \$475         |
| Plainfield     | 436        | \$564,432           | \$599,887    | No                     | No   |                        |             | X             |             | \$900         |
| Plano          | 70         | \$9,806             | \$13,581     | No                     | No   |                        |             | X             |             | \$100         |
| Pleasant Hill  | 8,785      | \$12,458,737        | \$17,781,619 | Yes                    | -  | X                      |             |               |             |               |
| Pleasant Plain | 93         | \$39,659            | \$45,318     | No                     | No   |                        |             | X             |             | \$100         |
| Pleasanton     | 49         | \$14,105            | \$7,392      | No                     | No   |                        |             | X             |             | \$100         |
| Pleasantville  | 1,694      | \$1,563,510         | \$1,673,439  | No                     | Yes  |                        | X           |               | \$175       |               |

# Audit/Exam Requirement for FY13-14

| City         | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|--------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|              |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Plover       | 77         | \$83,973            | \$66,914    | No                     | No   |                        |             | X             |             | \$475         |
| Plymouth     | 382        | \$310,901           | \$308,728   | No                     | No   |                        |             | X             |             | \$900         |
| Pocahontas   | 1,789      | \$4,574,384         | \$4,934,432 | No                     | Yes  |                        | X           |               | \$250       |               |
| Polk City    | 3,418      | \$5,619,179         | \$5,540,481 | Yes                    | -  | X                      |             |               |             |               |
| Pomeroy      | 662        | \$634,113           | \$659,995   | No                     | No   |                        |             | X             |             | \$1,200       |
| Popejoy      | 79         | \$17,900            | \$20,700    | No                     | No   |                        |             | X             |             | \$100         |
| Portsmouth   | 195        | \$187,152           | \$152,680   | No                     | No   |                        |             | X             |             | \$475         |
| Postville    | 2,227      | \$3,680,563         | \$3,328,603 | Yes                    | -  | X                      |             |               |             |               |
| Prairie City | 1,680      | \$6,033,196         | \$2,052,685 | No                     | Yes  |                        | X           |               | \$175       |               |
| Prairieburg  | 178        | \$113,000           | \$176,100   | No                     | No   |                        |             | X             |             | \$475         |
| Prescott     | 257        | \$135,200           | \$139,300   | No                     | No   |                        |             | X             |             | \$475         |
| Preston      | 1,012      | \$3,030,604         | \$2,781,518 | No                     | Yes  |                        | X           |               | \$175       |               |
| Primghar     | 909        | \$3,499,350         | \$2,089,943 | No                     | Yes  |                        | X           |               | \$175       |               |
| Princeton    | 886        | \$988,179           | \$1,322,988 | No                     | No   |                        |             | X             |             | \$1,200       |
| Promise City | 111        | \$45,620            | \$27,340    | No                     | No   |                        |             | X             |             | \$100         |
| Protivin     | 283        | \$307,911           | \$330,675   | No                     | No   |                        |             | X             |             | \$900         |
| Pulaski      | 260        | \$159,126           | \$135,780   | No                     | No   |                        |             | X             |             | \$475         |
| Quasqueton   | 554        | \$340,036           | \$317,932   | No                     | No   |                        |             | X             |             | \$900         |
| Quimby       | 319        | \$225,640           | \$263,532   | No                     | No   |                        |             | X             |             | \$475         |

# Audit/Exam Requirement for FY13-14

| City      | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-----------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|           |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Radcliffe | 545        | \$540,304           | \$548,258   | No                     | No   |                        |             | X             |             | \$900         |
| Rake      | 225        | \$234,250           | \$212,324   | No                     | No   |                        |             | X             |             | \$475         |
| Ralston   | 79         | \$701,664           | \$555,755   | No                     | No   |                        |             | X             |             | \$900         |
| Randalia  | 68         | \$38,715            | \$42,475    | No                     | No   |                        |             | X             |             | \$100         |
| Randall   | 173        | \$167,392           | \$178,558   | No                     | No   |                        |             | X             |             | \$475         |
| Randolph  | 168        | \$83,420            | \$122,900   | No                     | No   |                        |             | X             |             | \$475         |
| Rathbun   | 89         | \$22,770            | \$33,069    | No                     | No   |                        |             | X             |             | \$100         |
| Raymond   | 788        | \$601,943           | \$612,592   | No                     | No   |                        |             | X             |             | \$1,200       |
| Readlyn   | 808        | \$1,382,358         | \$1,357,535 | No                     | Yes  |                        | X           |               | \$175       |               |
| Reasnor   | 152        | \$154,605           | \$297,978   | No                     | No   |                        |             | X             |             | \$475         |
| Red Oak   | 5,742      | \$9,238,374         | \$7,948,565 | Yes                    | -  | X                      |             |               |             |               |
| Redding   | 82         | \$17,615            | \$15,623    | No                     | No   |                        |             | X             |             | \$100         |
| Redfield  | 835        | \$923,271           | \$976,159   | No                     | No   |                        |             | X             |             | \$1,200       |
| Reinbeck  | 1,664      | \$3,528,669         | \$4,953,119 | No                     | Yes  |                        | X           |               | \$250       |               |
| Rembrandt | 203        | \$378,722           | \$160,199   | No                     | No   |                        |             | X             |             | \$475         |
| Remsen    | 1,663      | \$4,875,641         | \$5,020,525 | No                     | Yes  |                        | X           |               | \$425       |               |
| Renwick   | 242        | \$913,823           | \$973,315   | No                     | No   |                        |             | X             |             | \$1,200       |
| Rhodes    | 305        | \$2,595,514         | \$870,097   | No                     | No   |                        |             | X             |             | \$1,200       |
| Riceville | 785        | \$686,382           | \$713,437   | No                     | No   |                        |             | X             |             | \$1,200       |

# Audit/Exam Requirement for FY13-14

| City          | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|---------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|               |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Richland      | 584        | \$361,862           | \$367,362   | No                     | No   |                        |             | X             |             | \$900         |
| Rickardsville | 182        | \$84,256            | \$87,535    | No                     | No   |                        |             | X             |             | \$475         |
| Ricketts      | 145        | \$361,950           | \$257,661   | No                     | No   |                        |             | X             |             | \$475         |
| Ridgeway      | 315        | \$241,372           | \$241,372   | No                     | No   |                        |             | X             |             | \$475         |
| Rinard        | 52         | \$46,834            | \$44,482    | No                     | No   |                        |             | X             |             | \$100         |
| Ringsted      | 422        | \$564,705           | \$451,715   | No                     | No   |                        |             | X             |             | \$900         |
| Rippey        | 292        | \$107,995           | \$116,498   | No                     | No   |                        |             | X             |             | \$475         |
| Riverdale     | 405        | \$1,071,926         | \$1,075,500 | No                     | Yes  |                        | X           |               | \$175       |               |
| Riverside     | 993        | \$2,780,130         | \$1,947,347 | No                     | Yes  |                        | X           |               | \$175       |               |
| Riverton      | 304        | \$220,141           | \$214,355   | No                     | No   |                        |             | X             |             | \$475         |
| Robins        | 3,142      | \$5,562,012         | \$6,026,691 | Yes                    | -  | X                      |             |               |             |               |
| Rock Falls    | 155        | \$107,175           | \$103,975   | No                     | No   |                        |             | X             |             | \$475         |
| Rock Rapids   | 2,549      | \$8,814,199         | \$9,364,818 | Yes                    | -  | X                      |             |               |             |               |
| Rock Valley   | 3,354      | \$5,487,918         | \$6,061,708 | Yes                    | -  | X                      |             |               |             |               |
| Rockford      | 860        | \$1,522,772         | \$2,580,955 | No                     | Yes  |                        | X           |               | \$175       |               |
| Rockwell      | 1,039      | \$771,710           | \$768,480   | No                     | No   |                        |             | X             |             | \$1,200       |
| Rockwell City | 1,709      | \$1,871,581         | \$1,844,479 | No                     | Yes  |                        | X           |               | \$175       |               |
| Rodman        | 45         | \$9,990             | \$10,686    | No                     | No   |                        |             | X             |             | \$100         |
| Rodney        | 60         | \$36,424            | \$31,787    | No                     | No   |                        |             | X             |             | \$100         |

# Audit/Exam Requirement for FY13-14

| City      | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-----------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|           |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Roland    | 1,284      | \$1,242,376         | \$1,275,851 | No                     | Yes  |                        | X           |               | \$175       |               |
| Rolfe     | 584        | \$1,484,057         | \$945,835   | No                     | No   |                        |             | X             |             | \$1,200       |
| Rome      | 117        | \$53,250            | \$126,600   | No                     | No   |                        |             | X             |             | \$475         |
| Rose Hill | 168        | \$40,803            | \$49,955    | No                     | No   |                        |             | X             |             | \$100         |
| Rossie    | 70         | \$25,550            | \$23,015    | No                     | No   |                        |             | X             |             | \$100         |
| Rowan     | 158        | \$127,268           | \$136,656   | No                     | No   |                        |             | X             |             | \$475         |
| Rowley    | 264        | \$153,768           | \$157,666   | No                     | No   |                        |             | X             |             | \$475         |
| Royal     | 446        | \$361,941           | \$382,230   | No                     | No   |                        |             | X             |             | \$900         |
| Rudd      | 369        | \$292,406           | \$279,601   | No                     | No   |                        |             | X             |             | \$475         |
| Runnells  | 507        | \$293,912           | \$259,611   | No                     | No   |                        |             | X             |             | \$475         |
| Russell   | 554        | \$337,623           | \$299,900   | No                     | No   |                        |             | X             |             | \$475         |
| Ruthven   | 737        | \$783,352           | \$906,148   | No                     | No   |                        |             | X             |             | \$1,200       |
| Rutland   | 126        | \$109,700           | \$86,000    | No                     | No   |                        |             | X             |             | \$475         |
| Ryan      | 361        | \$380,414           | \$396,124   | No                     | No   |                        |             | X             |             | \$900         |
| Sabula    | 576        | \$1,540,075         | \$1,527,449 | No                     | Yes  |                        | X           |               | \$175       |               |
| Sac City  | 2,220      | \$4,055,699         | \$4,208,278 | Yes                    | -  | X                      |             |               |             |               |
| Sageville | 122        | \$35,735            | \$1,762,211 | No                     | No   |                        |             | X             |             | \$1,200       |
| Salem     | 383        | \$293,926           | \$137,995   | No                     | No   |                        |             | X             |             | \$475         |
| Salix     | 363        | \$350,800           | \$354,588   | No                     | No   |                        |             | X             |             | \$900         |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Sanborn        | 1,404      | \$5,208,238         | \$7,004,579  | No                     | Yes  |                        | X           |               | \$425       |               |
| Sandyville     | 51         | \$14,495            | \$11,055     | No                     | No   |                        |             | X             |             | \$100         |
| Scarville      | 72         | \$42,904            | \$42,584     | No                     | No   |                        |             | X             |             | \$100         |
| Schaller       | 772        | \$1,175,571         | \$840,010    | No                     | No   |                        |             | X             |             | \$1,200       |
| Schleswig      | 882        | \$823,740           | \$2,148,140  | No                     | No   |                        |             | X             |             | \$1,200       |
| Scranton       | 557        | \$1,112,809         | \$669,439    | No                     | No   |                        |             | X             |             | \$1,200       |
| Searsboro      | 148        | \$101,315           | \$107,005    | No                     | No   |                        |             | X             |             | \$475         |
| Sergeant Bluff | 4,227      | \$10,855,173        | \$10,304,242 | Yes                    | -  | X                      |             |               |             |               |
| Seymour        | 701        | \$875,317           | \$935,583    | No                     | No   |                        |             | X             |             | \$1,200       |
| Shambaugh      | 191        | \$97,564            | \$98,235     | No                     | No   |                        |             | X             |             | \$475         |
| Shannon City   | 71         | \$39,001            | \$41,352     | No                     | No   |                        |             | X             |             | \$100         |
| Sharpsburg     | 89         | \$30,900            | \$32,550     | No                     | No   |                        |             | X             |             | \$100         |
| Sheffield      | 1,172      | \$876,847           | \$911,951    | No                     | No   |                        |             | X             |             | \$1,200       |
| Shelby         | 641        | \$1,575,524         | \$1,028,197  | No                     | Yes  |                        | X           |               | \$175       |               |
| Sheldahl       | 319        | \$217,145           | \$310,415    | No                     | No   |                        |             | X             |             | \$900         |
| Sheldon        | 5,188      | \$10,993,022        | \$14,967,220 | Yes                    | -  | X                      |             |               |             |               |
| Shell Rock     | 1,296      | \$2,073,354         | \$1,540,532  | No                     | Yes  |                        | X           |               | \$175       |               |
| Shellsburg     | 983        | \$1,094,174         | \$1,580,510  | No                     | Yes  |                        | X           |               | \$175       |               |
| Shenandoah     | 5,150      | \$14,510,326        | \$20,318,070 | Yes                    | -  | X                      |             |               |             |               |

# Audit/Exam Requirement for FY13-14

| City          | Population | Budget Expenditures |               | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|---------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|               |            | FY 2013             | FY 2014       |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Sherrill      | 177        | \$84,850            | \$87,250      | No                     | No   |                        |             | X             |             | \$475         |
| Shueyville    | 577        | \$319,240           | \$422,827     | No                     | No   |                        |             | X             |             | \$900         |
| Sibley        | 2,798      | \$10,746,377        | \$6,589,465   | Yes                    | -  | X                      |             |               |             |               |
| Sidney        | 1,138      | \$2,596,145         | \$2,084,177   | No                     | Yes  |                        | X           |               | \$175       |               |
| Sigourney     | 2,059      | \$3,227,709         | \$3,797,033   | Yes                    | -  | X                      |             |               |             |               |
| Silver City   | 245        | \$324,670           | \$329,339     | No                     | No   |                        |             | X             |             | \$900         |
| Sioux Center  | 7,048      | \$29,559,535        | \$28,181,344  | Yes                    | -  | X                      |             |               |             |               |
| Sioux City    | 82,684     | \$210,857,788       | \$249,359,292 | Yes                    | -  | X                      |             |               |             |               |
| Sioux Rapids  | 775        | \$849,621           | \$866,875     | No                     | No   |                        |             | X             |             | \$1,200       |
| Slater        | 1,489      | \$2,103,926         | \$1,907,874   | No                     | Yes  |                        | X           |               | \$175       |               |
| Sloan         | 973        | \$1,089,602         | \$1,079,730   | No                     | Yes  |                        | X           |               | \$175       |               |
| Smithland     | 224        | \$151,366           | \$163,290     | No                     | No   |                        |             | X             |             | \$475         |
| Soldier       | 174        | \$114,379           | \$114,207     | No                     | No   |                        |             | X             |             | \$475         |
| Solon         | 2,037      | \$4,167,891         | \$3,593,416   | Yes                    | -  | X                      |             |               |             |               |
| Somers        | 113        | \$127,400           | \$144,400     | No                     | No   |                        |             | X             |             | \$475         |
| South English | 212        | \$161,938           | \$174,420     | No                     | No   |                        |             | X             |             | \$475         |
| Spencer       | 11,233     | \$29,442,561        | \$19,720,317  | Yes                    | -  | X                      |             |               |             |               |
| Spillville    | 367        | \$374,919           | \$707,634     | No                     | No   |                        |             | X             |             | \$1,200       |
| Spirit Lake   | 4,840      | \$10,931,900        | \$12,634,865  | Yes                    | -  | X                      |             |               |             |               |

# Audit/Exam Requirement for FY13-14

| City           | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Spragueville   | 81         | \$37,183            | \$35,708    | No                     | No   |                        |             | X             |             | \$100         |
| Spring Hill    | 63         | \$21,368            | \$21,068    | No                     | No   |                        |             | X             |             | \$100         |
| Springbrook    | 144        | \$135,400           | \$135,800   | No                     | No   |                        |             | X             |             | \$475         |
| Springville    | 1,074      | \$986,534           | \$893,682   | No                     | No   |                        |             | X             |             | \$1,200       |
| St. Ansgar     | 1,107      | \$3,292,085         | \$2,325,271 | No                     | Yes  |                        | X           |               | \$175       |               |
| St. Anthony    | 102        | \$43,200            | \$36,970    | No                     | No   |                        |             | X             |             | \$100         |
| St. Charles    | 653        | \$507,106           | \$519,255   | No                     | No   |                        |             | X             |             | \$900         |
| St. Donatus    | 135        | \$79,900            | \$112,000   | No                     | No   |                        |             | X             |             | \$475         |
| St. Lucas      | 143        | \$148,121           | \$137,530   | No                     | No   |                        |             | X             |             | \$475         |
| St. Marys      | 127        | \$87,500            | \$83,100    | No                     | No   |                        |             | X             |             | \$475         |
| St. Olaf       | 108        | \$83,136            | \$161,214   | No                     | No   |                        |             | X             |             | \$475         |
| St. Paul       | 129        | \$104,768           | \$103,186   | No                     | No   |                        |             | X             |             | \$475         |
| Stacyville     | 494        | \$1,289,994         | \$1,519,586 | No                     | Yes  |                        | X           |               | \$175       |               |
| Stanhope       | 422        | \$753,395           | \$775,599   | No                     | No   |                        |             | X             |             | \$1,200       |
| Stanley        | 125        | \$80,851            | \$66,210    | No                     | No   |                        |             | X             |             | \$475         |
| Stanton        | 689        | \$4,367,597         | \$4,226,153 | No                     | Yes  |                        | X           |               | \$250       |               |
| Stanwood       | 684        | \$549,617           | \$545,125   | No                     | No   |                        |             | X             |             | \$900         |
| State Center   | 1,468      | \$5,571,369         | \$4,782,416 | No                     | Yes  |                        | X           |               | \$250       |               |
| Steamboat Rock | 310        | \$243,846           | \$245,386   | No                     | No   |                        |             | X             |             | \$475         |

# Audit/Exam Requirement for FY13-14

| City             | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|------------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                  |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Stockport        | 296        | \$147,405           | \$177,072    | No                     | No   |                        |             | X             |             | \$475         |
| Stockton         | 197        | \$148,756           | \$155,977    | No                     | No   |                        |             | X             |             | \$475         |
| Storm Lake       | 10,600     | \$23,506,815        | \$31,635,944 | Yes                    | -  | X                      |             |               |             |               |
| Story City       | 3,431      | \$7,306,151         | \$6,305,656  | Yes                    | -  | X                      |             |               |             |               |
| Stout            | 224        | \$103,139           | \$106,713    | No                     | No   |                        |             | X             |             | \$475         |
| Stratford        | 743        | \$2,202,653         | \$1,791,692  | No                     | Yes  |                        | X           |               | \$175       |               |
| Strawberry Point | 1,279      | \$3,060,068         | \$2,663,104  | No                     | Yes  |                        | X           |               | \$175       |               |
| Struble          | 78         | \$18,449            | \$17,667     | No                     | No   |                        |             | X             |             | \$100         |
| Stuart           | 1,648      | \$5,759,179         | \$6,963,535  | No                     | Yes  |                        | X           |               | \$425       |               |
| Sully            | 821        | \$1,087,442         | \$916,141    | No                     | No   |                        |             | X             |             | \$1,200       |
| Sumner           | 2,028      | \$2,289,928         | \$2,475,300  | Yes                    | -  | X                      |             |               |             |               |
| Superior         | 130        | \$228,050           | \$217,350    | No                     | No   |                        |             | X             |             | \$475         |
| Sutherland       | 649        | \$603,382           | \$662,210    | No                     | No   |                        |             | X             |             | \$1,200       |
| Swaledale        | 165        | \$195,109           | \$216,407    | No                     | No   |                        |             | X             |             | \$475         |
| Swan             | 72         | \$54,393            | \$55,720     | No                     | No   |                        |             | X             |             | \$475         |
| Swea City        | 536        | \$1,851,536         | \$685,216    | No                     | No   |                        |             | X             |             | \$1,200       |
| Swisher          | 879        | \$706,934           | \$756,343    | No                     | No   |                        |             | X             |             | \$1,200       |
| Tabor            | 1,040      | \$788,109           | \$918,006    | No                     | No   |                        |             | X             |             | \$1,200       |
| Tama             | 2,877      | \$3,109,197         | \$3,073,017  | Yes                    | -  | X                      |             |               |             |               |

# Audit/Exam Requirement for FY13-14

| City      | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-----------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|           |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Templeton | 362        | \$448,595           | \$452,110    | No                     | No   |                        |             | X             |             | \$900         |
| Tennant   | 68         | \$31,850            | \$26,010     | No                     | No   |                        |             | X             |             | \$100         |
| Terril    | 367        | \$2,085,704         | \$366,725    | No                     | No   |                        |             | X             |             | \$900         |
| Thayer    | 59         | \$14,350            | \$13,570     | No                     | No   |                        |             | X             |             | \$100         |
| Thompson  | 502        | \$476,479           | \$520,072    | No                     | No   |                        |             | X             |             | \$900         |
| Thor      | 186        | \$151,988           | \$155,692    | No                     | No   |                        |             | X             |             | \$475         |
| Thornburg | 67         | \$23,440            | \$22,540     | No                     | No   |                        |             | X             |             | \$100         |
| Thornton  | 422        | \$667,140           | \$362,399    | No                     | No   |                        |             | X             |             | \$900         |
| Thurman   | 229        | \$114,400           | \$97,600     | No                     | No   |                        |             | X             |             | \$475         |
| Tiffin    | 1,947      | \$4,893,476         | \$7,576,502  | No                     | Yes  |                        | X           |               | \$425       |               |
| Tingley   | 184        | \$60,330            | \$66,490     | No                     | No   |                        |             | X             |             | \$475         |
| Tipton    | 3,221      | \$14,594,697        | \$12,673,377 | Yes                    | -  | X                      |             |               |             |               |
| Titonka   | 476        | \$1,099,948         | \$1,083,948  | No                     | Yes  |                        | X           |               | \$175       |               |
| Toledo    | 2,341      | \$2,959,804         | \$2,918,322  | Yes                    | -  | X                      |             |               |             |               |
| Toronto   | 124        | \$64,494            | \$75,472     | No                     | No   |                        |             | X             |             | \$475         |
| Traer     | 1,703      | \$4,839,812         | \$5,644,727  | No                     | Yes  |                        | X           |               | \$425       |               |
| Treynor   | 919        | \$902,870           | \$966,572    | No                     | No   |                        |             | X             |             | \$1,200       |
| Tripoli   | 1,313      | \$1,275,478         | \$1,709,818  | No                     | Yes  |                        | X           |               | \$175       |               |
| Truesdale | 81         | \$62,700            | \$71,300     | No                     | No   |                        |             | X             |             | \$475         |

# Audit/Exam Requirement for FY13-14

| City               | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|--------------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                    |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Truro              | 485        | \$881,900           | \$434,316    | No                     | No   |                        |             | X             |             | \$900         |
| Turin              | 68         | \$37,485            | \$21,850     | No                     | No   |                        |             | X             |             | \$100         |
| Udell              | 47         | \$46,260            | \$36,660     | No                     | No   |                        |             | X             |             | \$100         |
| Underwood          | 917        | \$939,071           | \$1,150,863  | No                     | No   |                        |             | X             |             | \$1,200       |
| Union              | 397        | \$560,658           | \$322,765    | No                     | No   |                        |             | X             |             | \$900         |
| Unionville         | 102        | \$41,945            | \$44,305     | No                     | No   |                        |             | X             |             | \$100         |
| University Heights | 1,051      | \$1,159,313         | \$1,044,986  | No                     | Yes  |                        | X           |               | \$175       |               |
| University Park    | 487        | \$171,003           | \$812,616    | No                     | No   |                        |             | X             |             | \$1,200       |
| Urbana             | 1,458      | \$2,945,460         | \$1,905,482  | No                     | Yes  |                        | X           |               | \$175       |               |
| Urbandale          | 39,463     | \$67,684,781        | \$77,630,281 | Yes                    | -  | X                      |             |               |             |               |
| Ute                | 374        | \$736,331           | \$889,945    | No                     | No   |                        |             | X             |             | \$1,200       |
| Vail               | 436        | \$390,245           | \$347,970    | No                     | No   |                        |             | X             |             | \$900         |
| Valeria            | 57         | \$15,421            | \$19,304     | No                     | No   |                        |             | X             |             | \$100         |
| Van Horne          | 682        | \$827,389           | \$1,369,726  | No                     | No   |                        |             | X             |             | \$1,200       |
| Van Meter          | 1,016      | \$1,117,576         | \$1,252,609  | No                     | Yes  |                        | X           |               | \$175       |               |
| Van Wert           | 230        | \$97,226            | \$67,100     | No                     | No   |                        |             | X             |             | \$475         |
| Varina             | 71         | \$37,852            | \$47,398     | No                     | No   |                        |             | X             |             | \$100         |
| Vedic City         | 1,294      | \$1,999,785         | \$824,896    | No                     | No   |                        |             | X             |             | \$1,200       |
| Ventura            | 717        | \$3,070,691         | \$960,963    | No                     | No   |                        |             | X             |             | \$1,200       |

# Audit/Exam Requirement for FY13-14

| City        | Population | Budget Expenditures |               | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|             |            | FY 2013             | FY 2014       |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Victor      | 893        | \$927,000           | \$1,072,000   | No                     | No   |                        |             | X             |             | \$1,200       |
| Villisca    | 1,252      | \$1,386,008         | \$1,338,958   | No                     | Yes  |                        | X           |               | \$175       |               |
| Vincent     | 174        | \$188,250           | \$176,850     | No                     | No   |                        |             | X             |             | \$475         |
| Vining      | 50         | \$25,680            | \$32,175      | No                     | No   |                        |             | X             |             | \$100         |
| Vinton      | 5,257      | \$12,522,541        | \$13,434,515  | Yes                    | -  | X                      |             |               |             |               |
| Volga       | 208        | \$189,557           | \$189,049     | No                     | No   |                        |             | X             |             | \$475         |
| Wadena      | 262        | \$185,316           | \$186,607     | No                     | No   |                        |             | X             |             | \$475         |
| Wahpeton    | 341        | \$1,204,000         | \$1,122,615   | No                     | Yes  |                        | X           |               | \$175       |               |
| Walcott     | 1,629      | \$3,344,524         | \$3,874,804   | No                     | Yes  |                        | X           |               | \$250       |               |
| Walford     | 1,463      | \$1,048,616         | \$936,970     | No                     | No   |                        |             | X             |             | \$1,200       |
| Walker      | 791        | \$3,456,624         | \$745,478     | No                     | No   |                        |             | X             |             | \$1,200       |
| Wall Lake   | 819        | \$2,796,432         | \$3,301,373   | No                     | Yes  |                        | X           |               | \$250       |               |
| Wallingford | 197        | \$233,726           | \$237,866     | No                     | No   |                        |             | X             |             | \$475         |
| Walnut      | 785        | \$1,607,012         | \$1,573,954   | No                     | Yes  |                        | X           |               | \$175       |               |
| Wapello     | 2,067      | \$1,938,958         | \$4,053,315   | Yes                    | -  | X                      |             |               |             |               |
| Washington  | 7,266      | \$17,111,898        | \$16,240,053  | Yes                    | -  | X                      |             |               |             |               |
| Washta      | 248        | \$200,886           | \$222,574     | No                     | No   |                        |             | X             |             | \$475         |
| Waterloo    | 68,406     | \$151,466,452       | \$150,358,996 | Yes                    | -  | X                      |             |               |             |               |
| Waterville  | 144        | \$100,804           | \$107,796     | No                     | No   |                        |             | X             |             | \$475         |

# Audit/Exam Requirement for FY13-14

| City            | Population | Budget Expenditures |               | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-----------------|------------|---------------------|---------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                 |            | FY 2013             | FY 2014       |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Waucoma         | 257        | \$499,130           | \$305,360     | No                     | No   |                        |             | <b>X</b>      |             | \$900         |
| Waukee          | 13,790     | \$54,005,364        | \$61,873,625  | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Waukon          | 3,897      | \$7,926,030         | \$7,645,662   | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Waverly         | 9,874      | \$20,302,096        | \$16,433,743  | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Wayland         | 966        | \$1,937,994         | \$1,707,646   | No                     | Yes  |                        | <b>X</b>    |               | \$175       |               |
| Webb            | 141        | \$161,215           | \$165,400     | No                     | No   |                        |             |               |             | \$475         |
| Webster         | 88         | \$59,478            | \$52,878      | No                     | No   |                        |             |               |             | \$475         |
| Webster City    | 8,070      | \$26,490,187        | \$22,420,945  | Yes                    | -  | <b>X</b>               |             |               |             |               |
| Weldon          | 125        | \$40,856            | \$47,890      | No                     | No   |                        |             |               |             | \$100         |
| Wellman         | 1,408      | \$4,630,431         | \$3,069,239   | No                     | Yes  |                        | <b>X</b>    |               | \$250       |               |
| Wellsburg       | 707        | \$751,187           | \$1,335,772   | No                     | No   |                        |             |               |             | \$1,200       |
| Welton          | 165        | \$198,960           | \$206,223     | No                     | No   |                        |             |               |             | \$475         |
| Wesley          | 390        | \$460,406           | \$430,820     | No                     | No   |                        |             |               |             | \$900         |
| West Bend       | 785        | \$3,609,385         | \$3,390,840   | No                     | Yes  |                        | <b>X</b>    |               | \$250       |               |
| West Branch     | 2,322      | \$3,758,571         | \$3,755,600   | Yes                    | -  | <b>X</b>               |             |               |             |               |
| West Burlington | 2,968      | \$5,845,248         | \$9,978,242   | Yes                    | -  | <b>X</b>               |             |               |             |               |
| West Chester    | 146        | \$127,887           | \$103,426     | No                     | No   |                        |             |               |             | \$475         |
| West Des Moines | 56,609     | \$107,973,685       | \$113,014,188 | Yes                    | -  | <b>X</b>               |             |               |             |               |
| West Liberty    | 3,736      | \$12,002,725        | \$10,810,419  | Yes                    | -  | <b>X</b>               |             |               |             |               |

# Audit/Exam Requirement for FY13-14

| City            | Population | Budget Expenditures |             | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-----------------|------------|---------------------|-------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|                 |            | FY 2013             | FY 2014     |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| West Okoboji    | 289        | \$840,954           | \$867,989   | No                     | No   |                        |             | X             |             | \$1,200       |
| West Point      | 966        | \$2,470,090         | \$2,551,358 | No                     | Yes  |                        | X           |               | \$175       |               |
| West Union      | 2,486      | \$8,093,272         | \$4,973,918 | Yes                    | -  | X                      |             |               |             |               |
| Westfield       | 132        | \$213,975           | \$213,975   | No                     | No   |                        |             | X             |             | \$475         |
| Westgate        | 211        | \$141,996           | \$133,011   | No                     | No   |                        |             | X             |             | \$475         |
| Westphalia      | 127        | \$43,100            | \$44,195    | No                     | No   |                        |             | X             |             | \$100         |
| Westside        | 299        | \$347,452           | \$357,860   | No                     | No   |                        |             | X             |             | \$900         |
| Westwood        | 112        | \$156,117           | \$99,400    | No                     | No   |                        |             | X             |             | \$475         |
| What Cheer      | 646        | \$431,791           | \$462,863   | No                     | No   |                        |             | X             |             | \$900         |
| Wheatland       | 764        | \$1,928,366         | \$992,079   | No                     | No   |                        |             | X             |             | \$1,200       |
| Whiting         | 762        | \$956,000           | \$953,468   | No                     | No   |                        |             | X             |             | \$1,200       |
| Whittemore      | 504        | \$1,540,230         | \$1,557,100 | No                     | Yes  |                        | X           |               | \$175       |               |
| Whitten         | 149        | \$57,080            | \$52,015    | No                     | No   |                        |             | X             |             | \$475         |
| Wiley           | 88         | \$29,850            | \$20,970    | No                     | No   |                        |             | X             |             | \$100         |
| Williams        | 344        | \$635,148           | \$457,149   | No                     | No   |                        |             | X             |             | \$900         |
| Williamsburg    | 3,068      | \$4,271,576         | \$4,600,656 | Yes                    | -  | X                      |             |               |             |               |
| Williamson      | 152        | \$42,419            | \$46,370    | No                     | No   |                        |             | X             |             | \$100         |
| Wilton          | 2,802      | \$3,364,727         | \$3,263,599 | Yes                    | -  | X                      |             |               |             |               |
| Windsor Heights | 4,860      | \$6,799,785         | \$8,002,358 | Yes                    | -  | X                      |             |               |             |               |

# Audit/Exam Requirement for FY13-14

| City        | Population | Budget Expenditures |              | Population Over 2,000? | Are Budget Expenditures Over \$1M for 2 Consecutive Years? | Audit/Exam Requirement |             |               | *Filing Fee | **Fee         |
|-------------|------------|---------------------|--------------|------------------------|--|------------------------|-------------|---------------|-------------|---------------|
|             |            | FY 2013             | FY 2014      |                        |  | Annual Audit           | Annual Exam | Periodic Exam | Annual Exam | Periodic Exam |
| Winfield    | 1,134      | \$1,520,220         | \$1,390,844  | No                     | Yes  |                        | X           |               | \$175       |               |
| Winterset   | 5,190      | \$12,344,021        | \$10,857,783 | Yes                    | -  | X                      |             |               |             |               |
| Winthrop    | 850        | \$1,632,367         | \$937,974    | No                     | No   |                        |             | X             |             | \$1,200       |
| Wiota       | 116        | \$101,385           | \$109,518    | No                     | No   |                        |             | X             |             | \$475         |
| Woden       | 229        | \$760,540           | \$2,017,924  | No                     | No   |                        |             | X             |             | \$1,200       |
| Woodbine    | 1,459      | \$2,196,255         | \$2,157,500  | No                     | Yes  |                        | X           |               | \$175       |               |
| Woodburn    | 202        | \$109,365           | \$111,165    | No                     | No   |                        |             | X             |             | \$475         |
| Woodward    | 1,024      | \$1,564,201         | \$1,213,434  | No                     | Yes  |                        | X           |               | \$175       |               |
| Woolstock   | 168        | \$501,000           | \$641,200    | No                     | No   |                        |             | X             |             | \$1,200       |
| Worthington | 401        | \$404,167           | \$413,663    | No                     | No   |                        |             | X             |             | \$900         |
| Wyoming     | 515        | \$1,584,975         | \$1,816,396  | No                     | Yes  |                        | X           |               | \$175       |               |
| Yale        | 246        | \$149,637           | \$188,829    | No                     | No   |                        |             | X             |             | \$475         |
| Yetter      | 34         | \$57,690            | \$3,825      | No                     | No   |                        |             | X             |             | \$100         |
| Yorktown    | 85         | \$32,820            | \$37,790     | No                     | No   |                        |             | X             |             | \$100         |
| Zearing     | 554        | \$664,813           | \$726,759    | No                     | No   |                        |             | X             |             | \$1,200       |
| Zwingle     | 91         | \$72,250            | \$70,240     | No                     | No   |                        |             | X             |             | \$475         |

# Audit/Exam Requirement for FY13-14

| City | Population | Budget Expenditures |         | Population Over<br>2,000? | Are Budget<br>Expenditures Over<br>\$1M for 2<br>Consecutive Years? | Audit/Exam Requirement |                |                  | *Filing Fee    | **Fee            |
|------|------------|---------------------|---------|---------------------------|---|------------------------|----------------|------------------|----------------|------------------|
|      |            | FY 2013             | FY 2014 |                           |   | Annual<br>Audit        | Annual<br>Exam | Periodic<br>Exam | Annual<br>Exam | Periodic<br>Exam |

| Annual Exam Filing Fee Structure                 |           | Periodic Exam Fee Structure                |             |
|--|-----------|--|-------------|
| Under \$1 million                                | \$100 fee | Under \$50,000                             | \$100 fee   |
| At least \$1 million but less than \$3 million   | \$175 fee | At least \$50,000 but less than \$300,000  | \$475 fee   |
| At least \$3 million but less than \$5 million   | \$250 fee | At least \$300,000 but less than \$600,000 | \$900 fee   |
| At least \$5 million but less than \$10 million  | \$425 fee | \$600,000 and over                         | \$1,200 fee |
| At least \$10 million but less than \$25 million | \$625 fee |  |             |
| \$25 million and over                            | \$850 fee |  |             |

\* Annual examination filing fees are paid annually and are due upon filing of the report, but not later than March 31.

\*\* Periodic examination fees are due annually, not later than March 31. The periodic fee is based on the budget of the year in which the fee is due. For example, the periodic fee payable in March 2014 is based on the budget for the year ending 2014.

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.