

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Ackley	1,599	\$7,243,535	\$7,316,959	No	Yes		X	
Ackworth	115	\$14,930	\$87,071	No	No			X
Adair	791	\$4,973,474	\$1,854,025	No	Yes		X	
Adel	6,153	\$15,034,526	\$13,409,820	Yes	-	X		
Afton	874	\$2,431,565	\$1,788,974	No	Yes		X	
Agency	620	\$611,665	\$617,030	No	No			X
Ainsworth	511	\$822,479	\$1,609,836	No	No			X
Akron	1,558	\$4,191,701	\$8,163,078	No	Yes		X	
Albert City	677	\$985,220	\$1,254,080	No	No			X
Albia	3,721	\$17,761,359	\$15,111,453	Yes	-	X		
Albion	448	\$482,436	\$545,935	No	No			X
Alburnett	675	\$1,020,080	\$1,131,938	No	Yes		X	
Alden	763	\$1,147,669	\$1,163,259	No	Yes		X	
Alexander	164	\$171,079	\$209,903	No	No			X
Algona	5,487	\$21,419,807	\$18,960,234	Yes	-	X		

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Alleman	423	\$357,592	\$393,781	No	No			X
Allerton	430	\$585,515	\$706,038	No	No			X
Allison	966	\$4,330,347	\$5,900,766	No	Yes		X	
Alta	2,087	\$2,619,546	\$3,767,937	Yes	-	X		
Alta Vista	227	\$466,075	\$183,841	No	No			X
Alton	1,248	\$5,705,751	\$4,573,514	No	Yes		X	
Altoona	19,565	\$80,431,363	\$87,203,119	Yes	-	X		
Alvord	206	\$306,150	\$361,650	No	No			X
Ames	66,427	\$452,405,873	\$457,872,479	Yes	-	X		
Anamosa	5,450	\$19,018,262	\$13,035,866	Yes	-	X		
Andover	109	\$143,955	\$243,727	No	No			X
Andrew	380	\$431,803	\$677,516	No	No			X
Anita	963	\$2,629,978	\$3,856,233	No	Yes		X	
Ankeny	67,887	\$157,972,421	\$181,044,495	Yes	-	X		
Anthon	545	\$1,789,039	\$1,658,110	No	Yes		X	

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Aplington	1,116	\$2,406,026	\$2,373,013	No	Yes		X	
Arcadia	525	\$756,075	\$5,277,512	No	No			X
Archer	117	\$139,530	\$118,508	No	No			X
Aredale	62	\$46,100	\$54,300	No	No			X
Arion	97	\$52,550	\$41,550	No	No			X
Arispe	96	\$59,100	\$31,000	No	No			X
Arlington	419	\$713,811	\$722,361	No	No			X
Armstrong	875	\$4,663,861	\$2,429,342	No	Yes		X	
Arnolds Park	1,110	\$5,207,811	\$5,796,449	No	Yes		X	
Arthur	222	\$336,827	\$368,670	No	No			X
Asbury	5,943	\$14,250,975	\$12,376,662	Yes	-	X		
Ashton	436	\$2,173,247	\$705,180	No	No			X
Aspinwall	33	\$78,300	\$98,306	No	No			X
Atalissa	296	\$285,499	\$362,124	No	No			X
Atkins	2,056	\$3,698,244	\$7,711,932	Yes	-	X		

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Atlantic	6,792	\$11,068,685	\$11,248,841	Yes	-	X		
Auburn	265	\$907,729	\$839,080	No	No			X
Audubon	2,053	\$5,896,331	\$5,634,915	Yes	-	X		
Aurelia	968	\$2,073,619	\$1,984,714	No	Yes		X	
Aurora	169	\$160,026	\$192,306	No	No			X
Avoca	1,683	\$4,402,805	\$4,347,050	No	Yes		X	
Ayrshire	133	\$99,485	\$113,141	No	No			X
Badger	522	\$837,833	\$617,562	No	No			X
Bagley	233	\$220,122	\$277,385	No	No			X
Baldwin	99	\$112,058	\$97,081	No	No			X
Balltown	79	\$88,450	\$53,500	No	No			X
Bancroft	699	\$1,456,580	\$1,453,832	No	Yes		X	
Bankston	23	\$15,240	\$14,160	No	No			X
Barnes City	156	\$294,425	\$269,744	No	No			X
Barnum	175	\$159,271	\$190,521	No	No			X

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Bassett	45	\$43,900	\$34,040	No	No			X
Batavia	430	\$435,575	\$455,340	No	No			X
Battle Creek	700	\$840,012	\$924,912	No	No			X
Baxter	962	\$1,902,373	\$1,954,911	No	Yes		X	
Bayard	405	\$639,665	\$4,822,211	No	No			X
Beacon	445	\$175,502	\$163,337	No	No			X
Beaconsfield	15	\$7,525	\$8,190	No	No			X
Beaman	161	\$282,523	\$378,379	No	No			X
Beaver	46	\$18,000	\$46,455	No	No			X
Bedford	1,508	\$6,311,989	\$4,653,291	No	Yes		X	
Belle Plaine	2,330	\$3,744,623	\$4,577,327	Yes	-	X		
Bellevue	2,363	\$8,400,896	\$8,227,022	Yes	-	X		
Belmond	2,463	\$3,567,363	\$3,517,994	Yes	-	X		
Bennett	347	\$624,542	\$557,642	No	No			X
Benton	39	\$14,712	\$14,880	No	No			X

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Berkley	23	\$6,365	\$8,675	No	No			X
Bernard	114	\$126,708	\$130,706	No	No			X
Bertram	269	\$361,485	\$641,275	No	No			X
Bettendorf	39,102	\$104,491,090	\$104,978,941	Yes	-	X		
Bevington	57	\$95,743	\$56,443	No	No			X
Birmingham	367	\$551,035	\$530,097	No	No			X
Blairsburg	176	\$237,194	\$187,699	No	No			X
Blairstown	713	\$873,083	\$1,032,693	No	No			X
Blakesburg	274	\$305,082	\$334,847	No	No			X
Blanchard	29	\$13,333	\$22,172	No	No			X
Blencoe	233	\$548,094	\$597,654	No	No			X
Blockton	125	\$198,113	\$154,228	No	No			X
Bloomfield	2,682	\$11,681,185	\$11,466,810	Yes	-	X		
Blue Grass	1,666	\$2,472,917	\$3,069,233	No	Yes		X	
Bode	302	\$419,104	\$451,541	No	No			X

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Bonaparte	359	\$184,848	\$271,056	No	No			X
Bondurant	7,365	\$26,374,844	\$40,789,939	Yes	-	X		
Boone	12,460	\$38,613,976	\$29,620,321	Yes	-	X		
Bouton	127	\$85,360	\$280,533	No	No			X
Boxholm	181	\$103,400	\$244,300	No	No			X
Boyden	701	\$2,564,317	\$1,731,407	No	Yes		X	
Braddyville	147	\$141,654	\$157,124	No	No			X
Bradgate	75	\$86,000	\$75,500	No	No			X
Brandon	341	\$408,520	\$311,340	No	No			X
Brayton	143	\$193,384	\$214,237	No	No			X
Breda	500	\$1,891,691	\$1,529,710	No	Yes		X	
Bridgewater	148	\$145,000	\$145,000	No	No			X
Brighton	600	\$3,676,644	\$1,407,349	No	Yes		X	
Bristow	145	\$168,860	\$181,410	No	No			X
Britt	2,044	\$4,998,496	\$7,374,110	Yes	-	X		

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Bronson	294	\$307,042	\$338,524	No	No			X
Brooklyn	1,502	\$9,914,605	\$8,967,696	No	Yes		X	
Brunsville	129	\$21,750	\$187,885	No	No			X
Buck Grove	34	\$24,933	\$26,933	No	No			X
Buckeye	86	\$63,300	\$63,300	No	No			X
Buffalo	1,176	\$2,804,837	\$2,724,837	No	Yes		X	
Buffalo Center	857	\$995,336	\$983,521	No	No			X
Burlington	23,982	\$90,554,605	\$84,869,886	Yes	-	X		
Burt	418	\$878,921	\$1,264,989	No	No			X
Bussey	387	\$402,000	\$425,100	No	No			X
Calamus	356	\$447,071	\$632,265	No	No			X
Callender	368	\$714,126	\$715,359	No	No			X
Calmar	1,125	\$2,359,808	\$2,255,750	No	Yes		X	
Calumet	146	\$249,000	\$191,887	No	No			X
Camanche	4,570	\$10,366,790	\$9,709,256	Yes	-	X		



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Cambridge	827	\$1,516,368	\$1,436,253	No	Yes		X	
Cantril	224	\$249,174	\$234,278	No	No			X
Carbon	36	\$19,970	\$13,200	No	No			X
Carlisle	4,160	\$17,606,068	\$14,397,515	Yes	-	X		
Carpenter	87	\$55,749	\$57,479	No	No			X
Carroll	10,321	\$26,530,962	\$25,091,163	Yes	-	X		
Carson	766	\$1,258,325	\$1,452,032	No	Yes		X	
Carter Lake	3,791	\$6,416,881	\$7,251,461	Yes	-	X		
Cascade	2,386	\$6,629,564	\$11,219,953	Yes	-	X		
Casey	387	\$1,608,746	\$1,499,739	No	Yes		X	
Castalia	145	\$189,950	\$163,350	No	No			X
Castana	107	\$92,439	\$345,198	No	No			X
Cedar Falls	40,713	\$92,738,780	\$103,162,940	Yes	-	X		
Cedar Rapids	137,710	\$692,805,551	\$779,294,783	Yes	-	X		
Center Point	2,579	\$10,590,354	\$6,701,818	Yes	-	X		

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Centerville	5,412	\$20,467,270	\$14,819,258	Yes	-	X		
Central City	1,264	\$3,015,403	\$3,736,393	No	Yes		X	
Centralia	116	\$48,750	\$74,883	No	No			X
Chariton	4,193	\$18,966,212	\$17,771,668	Yes	-	X		
Charles City	7,396	\$22,392,757	\$24,067,647	Yes	-	X		
Charlotte	389	\$450,195	\$411,871	No	No			X
Charter Oak	535	\$1,185,960	\$961,190	No	No			X
Chatsworth	75	\$34,869	\$62,374	No	No			X
Chelsea	229	\$311,208	\$240,511	No	No			X
Cherokee	5,199	\$10,180,948	\$16,425,006	Yes	-	X		
Chester	139	\$291,154	\$315,190	No	No			X
Chillicothe	76	\$47,788	\$72,201	No	No			X
Churdan	365	\$689,432	\$717,295	No	No			X
Cincinnati	290	\$5,374,984	\$5,393,436	No	Yes		X	
Clare	136	\$233,930	\$229,425	No	No			X

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Clarence	1,039	\$1,588,627	\$1,664,419	No	Yes		X	
Clarinda	5,369	\$91,404,480	\$109,987,113	Yes	-	X		
Clarion	2,810	\$16,867,592	\$15,888,472	Yes	-	X		
Clarksville	1,264	\$1,562,167	\$1,708,648	No	Yes		X	
Clayton	45	\$98,545	\$117,450	No	No			X
Clear Lake	7,687	\$19,357,641	\$19,051,378	Yes	-	X		
Clearfield	278	\$612,810	\$641,384	No	No			X
Cleghorn	240	\$230,440	\$258,405	No	No			X
Clemons	140	\$165,094	\$190,322	No	No			X
Clermont	586	\$767,073	\$811,242	No	No			X
Clinton	24,469	\$55,463,804	\$59,741,691	Yes	-	X		
Clio	67	\$59,600	\$60,400	No	No			X
Clive	18,601	\$50,951,960	\$49,490,360	Yes	-	X		
Clutier	213	\$232,581	\$268,314	No	No			X
Coburg	26	\$20,450	\$27,700	No	No			X

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Coggon	701	\$2,279,455	\$1,466,080	No	Yes		X	
Coin	176	\$211,186	\$210,763	No	No			X
Colesburg	386	\$664,186	\$691,863	No	No			X
Colfax	2,255	\$3,550,307	\$3,615,499	Yes	-	X		
College Springs	172	\$199,050	\$162,100	No	No			X
Collins	495	\$979,209	\$1,753,899	No	No			X
Colo	845	\$1,381,078	\$1,402,412	No	Yes		X	
Columbus City	392	\$273,442	\$286,495	No	No			X
Columbus Junction	1,830	\$3,547,661	\$2,224,018	No	Yes		X	
Colwell	55	\$85,436	\$80,595	No	No			X
Conesville	352	\$331,700	\$143,300	No	No			X
Conrad	1,093	\$2,036,594	\$2,414,083	No	Yes		X	
Conway	17	\$18,900	\$19,020	No	No			X
Coon Rapids	1,300	\$20,451,492	\$20,053,048	No	Yes		X	
Coppock	36	\$20,950	\$21,910	No	No			X

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Coralville	22,318	\$110,028,112	\$96,853,113	Yes	-	<b>X</b>		
Corning	1,564	\$4,032,802	\$6,050,694	No	Yes		<b>X</b>	
Correctionville	766	\$996,246	\$1,054,417	No	No			<b>X</b>
Corwith	266	\$923,548	\$759,873	No	No			<b>X</b>
Corydon	1,526	\$6,702,175	\$9,229,529	No	Yes		<b>X</b>	
Cotter	39	\$7,350	\$8,310	No	No			<b>X</b>
Coulter	219	\$309,766	\$322,926	No	No			<b>X</b>
Council Bluffs	62,799	\$145,792,237	\$170,412,061	Yes	-	<b>X</b>		
Craig	79	\$90,498	\$72,000	No	No			<b>X</b>
Crawfordsville	277	\$261,720	\$170,738	No	No			<b>X</b>
Crescent	628	\$814,188	\$861,586	No	No			<b>X</b>
Cresco	3,888	\$7,477,250	\$12,357,180	Yes	-	<b>X</b>		
Creston	7,536	\$28,704,754	\$21,068,552	Yes	-	<b>X</b>		
Cromwell	105	\$40,546	\$49,575	No	No			<b>X</b>
Crystal Lake	253	\$345,000	\$917,809	No	No			<b>X</b>

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Cumberland	251	\$304,850	\$343,924	No	No			X
Cumming	436	\$2,809,484	\$944,864	No	No			X
Curlew	37	\$26,398	\$25,748	No	No			X
Cushing	230	\$279,044	\$260,100	No	No			X
Cylinder	87	\$121,017	\$79,175	No	No			X
Dakota City	759	\$1,128,929	\$1,097,030	No	Yes		X	
Dallas Center	1,901	\$8,367,358	\$4,322,680	No	Yes		X	
Dana	38	\$28,028	\$30,788	No	No			X
Danbury	320	\$426,154	\$2,906,547	No	No			X
Danville	927	\$2,202,111	\$2,364,885	No	Yes		X	
Davenport	101,724	\$261,528,837	\$279,153,849	Yes	-	X		
Davis City	179	\$118,600	\$122,119	No	No			X
Dawson	116	\$439,684	\$71,050	No	No			X
Dayton	772	\$1,742,032	\$1,813,658	No	Yes		X	
De Soto	915	\$2,851,447	\$2,612,245	No	Yes		X	

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De Witt	5,514	\$16,500,673	\$14,588,711	Yes	-	X		
Decatur City	175	\$142,300	\$149,672	No	No			X
Decorah	7,587	\$16,306,716	\$20,778,679	Yes	-	X		
Dedham	224	\$249,750	\$265,314	No	No			X
Deep River	249	\$258,294	\$314,100	No	No			X
Defiance	245	\$193,857	\$220,657	No	No			X
Delaware	142	\$171,802	\$161,776	No	No			X
Delhi	420	\$815,817	\$674,665	No	No			X
Delmar	542	\$801,185	\$579,992	No	No			X
Deloit	250	\$233,800	\$229,621	No	No			X
Delta	264	\$242,530	\$228,400	No	No			X
Denison	8,373	\$17,938,687	\$10,341,320	Yes	-	X		
Denver	1,919	\$5,893,842	\$6,162,085	No	Yes		X	
Derby	90	\$67,170	\$67,170	No	No			X
Des Moines	214,133	\$722,854,627	\$715,309,371	Yes	-	X		

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Dexter	640	\$809,553	\$782,607	No	No			X
Diagonal	344	\$445,516	\$526,649	No	No			X
Dickens	146	\$212,500	\$214,000	No	No			X
Dike	1,304	\$2,955,908	\$2,992,153	No	Yes		X	
Dixon	202	\$170,233	\$178,388	No	No			X
Dolliver	65	\$32,431	\$33,007	No	No			X
Donahue	335	\$449,496	\$435,015	No	No			X
Donnellson	885	\$1,205,410	\$1,282,676	No	Yes		X	
Doon	619	\$744,000	\$797,000	No	No			X
Dougherty	62	\$1,985,105	\$1,418,347	No	Yes		X	
Dow City	485	\$915,880	\$960,630	No	No			X
Dows	521	\$529,591	\$521,479	No	No			X
Drakesville	164	\$87,378	\$99,074	No	No			X
Dubuque	59,667	\$221,217,069	\$237,238,419	Yes	-	X		
Dumont	634	\$695,774	\$618,647	No	No			X



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Duncombe	381	\$475,931	\$530,023	No	No			X
Dundee	198	\$136,880	\$165,873	No	No			X
Dunkerton	842	\$1,358,800	\$1,433,405	No	Yes		X	
Dunlap	1,038	\$1,604,420	\$1,453,024	No	Yes		X	
Durango	20	\$2,895	\$3,300	No	No			X
Durant	1,871	\$3,532,099	\$7,074,715	No	Yes		X	
Dyersville	4,477	\$20,482,584	\$65,377,110	Yes	-	X		
Dysart	1,281	\$9,203,545	\$4,704,657	No	Yes		X	
Eagle Grove	3,601	\$11,837,976	\$11,784,873	Yes	-	X		
Earlham	1,410	\$5,016,360	\$2,607,439	No	Yes		X	
Earling	397	\$4,280,949	\$1,765,037	No	Yes		X	
Earlville	716	\$1,835,120	\$2,171,770	No	Yes		X	
Early	587	\$1,723,123	\$1,569,863	No	Yes		X	
East Peru	115	\$60,275	\$67,875	No	No			X
Eddyville	970	\$1,554,225	\$1,489,591	No	Yes		X	

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Edgewood	909	\$2,196,570	\$2,719,460	No	Yes		X	
Elberon	184	\$324,899	\$821,015	No	No			X
Eldon	783	\$1,002,952	\$942,398	No	No			X
Eldora	2,663	\$6,559,020	\$5,562,447	Yes	-	X		
Eldridge	6,726	\$21,823,387	\$18,400,052	Yes	-	X		
Elgin	685	\$725,131	\$1,645,141	No	No			X
Elk Horn	601	\$2,087,903	\$2,853,117	No	Yes		X	
Elk Run Heights	1,069	\$4,617,982	\$2,744,420	No	Yes		X	
Elkader	1,209	\$5,975,785	\$4,730,762	No	Yes		X	
Elkhart	882	\$6,239,978	\$6,100,938	No	Yes		X	
Elkport	29	\$24,175	\$26,590	No	No			X
Elliott	338	\$962,075	\$964,242	No	No			X
Ellston	19	\$17,050	\$13,820	No	No			X
Ellsworth	508	\$2,050,543	\$2,033,625	No	Yes		X	
Elma	505	\$1,073,855	\$1,205,897	No	Yes		X	

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Ely	2,328	\$6,710,801	\$10,798,552	Yes	-	X		
Emerson	403	\$652,732	\$569,822	No	No			X
Emmetsburg	3,706	\$9,662,120	\$11,500,548	Yes	-	X		
Epworth	2,023	\$2,999,419	\$2,798,531	Yes	-	X		
Essex	722	\$1,202,512	\$1,278,454	No	Yes		X	
Estherville	5,904	\$26,116,650	\$27,366,468	Yes	-	X		
Evansdale	4,561	\$8,551,498	\$16,811,719	Yes	-	X		
Everly	575	\$1,527,680	\$1,769,078	No	Yes		X	
Exira	787	\$1,491,292	\$1,689,772	No	Yes		X	
Exline	160	\$58,232	\$72,270	No	No			X
Fairbank	1,111	\$4,113,304	\$3,852,312	No	Yes		X	
Fairfax	2,828	\$9,101,169	\$10,823,824	Yes	-	X		
Fairfield	9,416	\$36,709,036	\$43,515,728	Yes	-	X		
Farley	1,766	\$2,859,399	\$7,320,528	No	Yes		X	
Farmersburg	271	\$296,347	\$382,156	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Farmington	579	\$881,260	\$965,675	No	No			X
Farnhamville	383	\$1,044,488	\$945,100	No	No			X
Farragut	490	\$887,217	\$4,710,812	No	No			X
Fayette	1,256	\$2,704,034	\$4,284,616	No	Yes		X	
Fenton	271	\$610,465	\$576,776	No	No			X
Ferguson	97	\$52,770	\$52,167	No	No			X
Fertile	305	\$513,129	\$439,094	No	No			X
Floris	116	\$87,820	\$81,118	No	No			X
Floyd	313	\$579,913	\$1,212,047	No	No			X
Fonda	636	\$1,451,696	\$1,509,286	No	Yes		X	
Fontanelle	676	\$1,697,670	\$1,839,492	No	Yes		X	
Forest City	4,285	\$18,292,132	\$18,668,807	Yes	-	X		
Fort Atkinson	312	\$5,185,782	\$2,685,306	No	Yes		X	
Fort Dodge	24,871	\$116,044,684	\$125,136,339	Yes	-	X		
Fort Madison	10,270	\$29,422,905	\$23,999,330	Yes	-	X		

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Fostoria	230	\$285,112	\$499,521	No	No			X
Franklin	131	\$56,800	\$63,700	No	No			X
Fraser	101	\$41,771	\$46,776	No	No			X
Fredericksburg	987	\$5,405,272	\$4,550,622	No	Yes		X	
Frederika	204	\$244,340	\$254,000	No	No			X
Fredonia	222	\$149,150	\$172,201	No	No			X
Fremont	708	\$425,301	\$364,457	No	No			X
Fruitland	963	\$972,856	\$1,107,987	No	No			X
Galt	26	\$13,937	\$9,756	No	No			X
Galva	435	\$476,561	\$492,999	No	No			X
Garber	76	\$36,252	\$35,967	No	No			X
Garden Grove	174	\$205,839	\$223,678	No	No			X
Garnavillo	763	\$1,448,341	\$1,183,747	No	Yes		X	
Garner	3,065	\$9,051,933	\$8,533,893	Yes	-	X		
Garrison	344	\$281,139	\$362,444	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Garwin	481	\$796,086	\$473,770	No	No			X
Geneva	136	\$151,915	\$228,445	No	No			X
George	1,077	\$1,468,036	\$2,741,340	No	Yes		X	
Gibson	63	\$22,150	\$22,150	No	No			X
Gilbert	1,211	\$2,286,399	\$2,316,499	No	Yes		X	
Gilbertville	794	\$1,251,549	\$1,248,179	No	Yes		X	
Gillett Grove	30	\$26,200	\$28,750	No	No			X
Gilman	542	\$719,227	\$688,758	No	No			X
Gilmore City	487	\$2,102,219	\$2,289,790	No	Yes		X	
Gladbrook	799	\$1,150,452	\$1,185,696	No	Yes		X	
Glenwood	5,073	\$6,140,720	\$23,009,802	Yes	-	X		
Glidden	1,151	\$2,831,780	\$2,595,885	No	Yes		X	
Goldfield	634	\$794,898	\$877,710	No	No			X
Goodell	140	\$620,446	\$477,451	No	No			X
Goose Lake	239	\$278,686	\$408,049	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Gowrie	952	\$7,063,518	\$7,538,404	No	Yes		X	
Graettinger	832	\$3,842,183	\$3,614,579	No	Yes		X	
Graf	76	\$18,978	\$25,550	No	No			X
Grafton	216	\$706,120	\$658,470	No	No			X
Grand Junction	725	\$550,276	\$957,048	No	No			X
Grand Mound	615	\$681,842	\$689,301	No	No			X
Grand River	196	\$54,278	\$61,240	No	No			X
Grandview	437	\$319,130	\$370,415	No	No			X
Granger	1,654	\$3,918,107	\$4,380,034	No	Yes		X	
Grant	86	\$42,050	\$28,370	No	No			X
Granville	310	\$861,670	\$888,420	No	No			X
Gravity	154	\$65,160	\$124,210	No	No			X
Gray	61	\$42,405	\$15,905	No	No			X
Greeley	217	\$182,210	\$195,477	No	No			X
Greene	990	\$2,672,002	\$2,749,570	No	Yes		X	

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Greenfield	2,062	\$11,468,918	\$14,269,770	Yes	-	X		
Greenville	71	\$67,075	\$43,360	No	No			X
Grimes	15,392	\$92,765,220	\$85,649,886	Yes	-	X		
Grinnell	9,564	\$29,329,304	\$38,721,379	Yes	-	X		
Griswold	994	\$770,470	\$1,419,491	No	No			X
Grundy Center	2,796	\$5,906,238	\$6,084,676	Yes	-	X		
Gruver	63	\$103,300	\$132,207	No	No			X
Guernsey	63	\$51,750	\$56,150	No	No			X
Guthrie Center	1,593	\$4,145,180	\$3,699,630	No	Yes		X	
Guttenberg	1,817	\$32,416,026	\$35,774,734	No	Yes		X	
Halbur	243	\$293,357	\$467,114	No	No			X
Hamburg	890	\$3,807,487	\$4,353,086	No	Yes		X	
Hamilton	119	\$48,965	\$51,390	No	No			X
Hampton	4,337	\$6,091,490	\$7,720,579	Yes	-	X		
Hancock	200	\$291,091	\$294,697	No	No			X



# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Hanlontown	206	\$349,387	\$336,393	No	No			X
Hansell	82	\$99,305	\$118,982	No	No			X
Harcourt	264	\$284,906	\$243,363	No	No			X
Hardy	57	\$64,800	\$67,400	No	No			X
Harlan	4,893	\$22,359,256	\$23,375,697	Yes	-	X		
Harper	118	\$104,468	\$111,169	No	No			X
Harpers Ferry	262	\$1,027,161	\$703,252	No	No			X
Harris	151	\$224,778	\$229,304	No	No			X
Hartford	733	\$579,961	\$4,645,661	No	No			X
Hartley	1,605	\$7,603,821	\$7,789,746	No	Yes		X	
Hartwick	92	\$50,935	\$62,272	No	No			X
Harvey	236	\$256,300	\$328,400	No	No			X
Hastings	152	\$357,736	\$356,286	No	No			X
Havelock	130	\$229,180	\$225,367	No	No			X
Haverhill	165	\$253,536	\$241,080	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Hawarden	2,700	\$22,636,584	\$23,084,538	Yes	-	X		
Hawkeye	438	\$725,792	\$814,796	No	No			X
Hayesville	41	\$34,882	\$42,561	No	No			X
Hazleton	713	\$701,885	\$235,679	No	No			X
Hedrick	728	\$1,171,620	\$995,232	No	No			X
Henderson	144	\$1,269,827	\$1,361,927	No	Yes		X	
Hiawatha	7,183	\$23,255,238	\$32,766,756	Yes	-	X		
Hills	863	\$1,647,415	\$1,603,134	No	Yes		X	
Hillsboro	163	\$234,202	\$234,202	No	No			X
Hinton	935	\$3,201,891	\$3,380,901	No	Yes		X	
Holland	269	\$209,625	\$223,620	No	No			X
Holstein	1,501	\$3,186,582	\$4,070,901	No	Yes		X	
Holy Cross	356	\$365,016	\$354,971	No	No			X
Hopkinton	622	\$1,737,408	\$1,597,011	No	Yes		X	
Hornick	255	\$398,897	\$427,186	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Hospers	718	\$1,386,475	\$1,668,550	No	Yes		X	
Houghton	141	\$125,588	\$137,750	No	No			X
Hubbard	860	\$4,052,891	\$1,480,133	No	Yes		X	
Hudson	2,546	\$5,042,716	\$6,121,127	Yes	-	X		
Hull	2,384	\$5,940,979	\$6,618,887	Yes	-	X		
Humboldt	4,792	\$14,559,933	\$20,516,257	Yes	-	X		
Humeston	465	\$603,655	\$558,037	No	No			X
Huxley	4,244	\$7,094,640	\$9,079,703	Yes	-	X		
Ida Grove	2,051	\$6,975,146	\$7,146,291	Yes	-	X		
Imogene	39	\$26,174	\$23,900	No	No			X
Independence	6,064	\$17,022,155	\$18,516,443	Yes	-	X		
Indianola	15,833	\$66,016,742	\$66,711,031	Yes	-	X		
Inwood	928	\$923,467	\$948,926	No	No			X
Ionia	226	\$533,650	\$1,079,306	No	No			X
Iowa City	74,828	\$194,599,495	\$220,108,611	Yes	-	X		

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Iowa Falls	5,106	\$40,630,200	\$45,295,045	Yes	-	<b>X</b>		
Ireton	590	\$911,115	\$760,155	No	No			<b>X</b>
Irwin	319	\$552,930	\$320,586	No	No			<b>X</b>
Jackson Junction	37	\$38,200	\$39,800	No	No			<b>X</b>
Jamaica	195	\$2,760,500	\$1,651,804	No	Yes		<b>X</b>	
Janesville	1,034	\$3,456,954	\$7,631,154	No	Yes		<b>X</b>	
Jefferson	4,182	\$9,277,372	\$8,836,504	Yes	-	<b>X</b>		
Jesup	2,508	\$14,677,024	\$8,237,532	Yes	-	<b>X</b>		
Jewell	1,216	\$1,282,361	\$1,501,019	No	Yes		<b>X</b>	
Johnston	24,064	\$66,898,092	\$78,598,813	Yes	-	<b>X</b>		
Joice	208	\$935,420	\$1,912,656	No	No			<b>X</b>
Jolley	28	\$22,050	\$33,950	No	No			<b>X</b>
Kalona	2,630	\$3,518,860	\$3,587,716	Yes	-	<b>X</b>		
Kamrar	179	\$187,196	\$185,196	No	No			<b>X</b>
Kanawha	658	\$1,155,649	\$1,225,984	No	Yes		<b>X</b>	

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Kellerton	243	\$334,459	\$344,043	No	No			X
Kelley	304	\$329,208	\$370,111	No	No			X
Kellogg	606	\$471,739	\$728,491	No	No			X
Kensett	257	\$317,301	\$305,637	No	No			X
Keokuk	9,900	\$24,925,511	\$27,218,650	Yes	-	X		
Keomah Village	110	\$64,010	\$67,303	No	No			X
Keosauqua	936	\$3,412,019	\$4,061,135	No	Yes		X	
Keota	897	\$1,472,815	\$1,374,350	No	Yes		X	
Keswick	242	\$304,843	\$278,922	No	No			X
Keystone	599	\$1,290,005	\$997,445	No	No			X
Kimballton	291	\$3,517,510	\$554,854	No	No			X
Kingsley	1,396	\$2,601,736	\$2,857,297	No	Yes		X	
Kinross	80	\$21,600	\$20,361	No	No			X
Kirkman	56	\$24,694	\$37,472	No	No			X
Kirkville	157	\$57,130	\$61,560	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Kiron	267	\$302,089	\$285,146	No	No			X
Klemme	441	\$901,600	\$964,312	No	No			X
Knierim	53	\$80,196	\$78,823	No	No			X
Knoxville	7,595	\$18,204,569	\$24,295,485	Yes	-	X		
La Motte	237	\$363,100	\$292,000	No	No			X
La Porte City	2,284	\$8,251,554	\$9,668,981	Yes	-	X		
Lacona	345	\$425,591	\$408,820	No	No			X
Ladora	229	\$269,413	\$581,420	No	No			X
Lake City	1,731	\$1,775,400	\$2,457,515	No	Yes		X	
Lake Mills	2,143	\$10,323,597	\$7,707,329	Yes	-	X		
Lake Park	1,167	\$5,820,589	\$5,645,137	No	Yes		X	
Lake View	1,113	\$7,694,941	\$7,973,444	No	Yes		X	
Lakeside	700	\$854,617	\$787,400	No	No			X
Lakota	267	\$387,359	\$399,073	No	No			X
Lambs Grove	174	\$294,434	\$161,191	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Lamoni	1,969	\$6,394,596	\$6,534,836	No	Yes		X	
Lamont	429	\$704,116	\$825,830	No	No			X
Lanesboro	119	\$105,350	\$2,500,000	No	No			X
Lansing	968	\$2,559,217	\$2,461,254	No	Yes		X	
Larchwood	926	\$2,830,795	\$3,155,635	No	Yes		X	
Larrabee	123	\$226,385	\$206,295	No	No			X
Latimer	477	\$514,680	\$591,209	No	No			X
Laurel	220	\$605,867	\$726,770	No	No			X
Laurens	1,264	\$2,687,079	\$5,841,745	No	Yes		X	
Lawler	406	\$5,854,567	\$5,870,510	No	Yes		X	
Lawton	943	\$1,695,847	\$1,026,049	No	Yes		X	
Le Claire	4,710	\$14,251,636	\$20,544,354	Yes	-	X		
Le Grand	905	\$1,168,221	\$1,170,631	No	Yes		X	
Le Mars	10,571	\$85,797,677	\$84,920,826	Yes	-	X		
Le Roy	11	\$0	\$0	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Ledyard	121	\$330,366	\$261,342	No	No			X
Lehigh	395	\$664,102	\$572,855	No	No			X
Leighton	158	\$89,951	\$77,407	No	No			X
Leland	249	\$296,907	\$435,855	No	No			X
Lenox	1,339	\$5,175,058	\$6,127,612	No	Yes		X	
Leon	1,822	\$3,655,159	\$2,742,281	No	Yes		X	
Lester	296	\$605,722	\$658,000	No	No			X
Letts	363	\$166,328	\$224,394	No	No			X
Lewis	357	\$519,134	\$511,208	No	No			X
Libertyville	274	\$356,950	\$393,985	No	No			X
Lidderdale	166	\$396,603	\$1,350,299	No	No			X
Lime Springs	473	\$951,877	\$1,231,364	No	No			X
Lincoln	121	\$119,600	\$73,150	No	No			X
Linden	200	\$137,160	\$241,150	No	No			X
Lineville	195	\$375,200	\$505,200	No	No			X



# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Linn Grove	163	\$472,867	\$452,772	No	No			X
Lisbon	2,233	\$6,017,264	\$6,489,061	Yes	-	X		
Liscomb	291	\$404,685	\$237,770	No	No			X
Little Rock	439	\$444,554	\$564,863	No	No			X
Little Sioux	166	\$190,355	\$272,550	No	No			X
Livermore	381	\$902,301	\$916,487	No	No			X
Lockridge	244	\$553,683	\$601,763	No	No			X
Logan	1,397	\$4,137,797	\$2,421,587	No	Yes		X	
Lohrville	381	\$1,099,237	\$883,778	No	No			X
Lone Rock	146	\$256,082	\$206,747	No	No			X
Lone Tree	1,357	\$2,319,623	\$2,775,127	No	Yes		X	
Long Grove	838	\$2,529,880	\$4,079,514	No	Yes		X	
Lorimor	386	\$428,682	\$571,973	No	No			X
Lost Nation	434	\$610,003	\$372,361	No	No			X
Lovilia	472	\$1,016,150	\$525,801	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Low Moor	250	\$293,890	\$273,957	No	No			X
Lowden	807	\$2,291,707	\$1,464,420	No	Yes		X	
Lu Verne	258	\$289,272	\$464,674	No	No			X
Luana	301	\$461,093	\$357,113	No	No			X
Lucas	172	\$123,477	\$138,729	No	No			X
Luther	152	\$99,883	\$286,600	No	No			X
Luxemburg	245	\$392,910	\$714,800	No	No			X
Luzerne	112	\$46,275	\$53,660	No	No			X
Lynnville	380	\$447,090	\$457,600	No	No			X
Lytton	282	\$1,475,279	\$859,346	No	No			X
Macedonia	267	\$301,450	\$450,879	No	No			X
Macksburg	97	\$82,360	\$80,885	No	No			X
Madrid	2,802	\$4,947,690	\$7,816,143	Yes	-	X		
Magnolia	190	\$243,740	\$231,197	No	No			X
Malcom	270	\$689,441	\$675,897	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Mallard	257	\$376,751	\$512,809	No	No			X
Maloy	22	\$9,672	\$9,090	No	No			X
Malvern	1,046	\$1,407,256	\$10,103,268	No	Yes		X	
Manchester	5,065	\$11,420,310	\$11,119,063	Yes	-	X		
Manilla	775	\$3,555,535	\$3,745,535	No	Yes		X	
Manly	1,256	\$1,324,506	\$1,896,738	No	Yes		X	
Manning	1,455	\$4,296,405	\$4,592,526	No	Yes		X	
Manson	1,709	\$2,298,521	\$2,330,438	No	Yes		X	
Mapleton	1,165	\$4,315,453	\$4,174,841	No	Yes		X	
Maquoketa	6,128	\$19,693,283	\$13,713,322	Yes	-	X		
Marathon	230	\$3,633,305	\$3,808,401	No	Yes		X	
Marble Rock	271	\$443,179	\$399,986	No	No			X
Marcus	1,079	\$1,840,365	\$3,454,955	No	Yes		X	
Marengo	2,435	\$3,408,974	\$8,035,061	Yes	-	X		
Marion	41,535	\$100,468,717	\$138,145,092	Yes	-	X		

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Marne	110	\$95,900	\$81,725	No	No			X
Marquette	429	\$1,547,112	\$2,073,512	No	Yes		X	
Marshalltown	27,591	\$87,833,013	\$84,507,330	Yes	-	X		
Martelle	249	\$693,020	\$1,007,001	No	No			X
Martensdale	421	\$924,516	\$1,432,338	No	No			X
Martinsburg	110	\$164,256	\$129,267	No	No			X
Marysville	44	\$29,100	\$27,200	No	No			X
Mason City	27,338	\$81,721,762	\$85,097,665	Yes	-	X		
Masonville	99	\$94,692	\$101,898	No	No			X
Massena	359	\$2,252,525	\$1,051,759	No	Yes		X	
Matlock	74	\$55,506	\$51,619	No	No			X
Maurice	265	\$344,481	\$478,150	No	No			X
Maxwell	859	\$1,200,386	\$2,867,071	No	Yes		X	
Maynard	476	\$604,812	\$621,295	No	No			X
Maysville	156	\$159,374	\$179,968	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
McCallsburg	353	\$400,960	\$415,930	No	No			X
McCausland	313	\$579,986	\$526,829	No	No			X
McClelland	146	\$288,240	\$277,391	No	No			X
McGregor	742	\$4,363,006	\$3,039,711	No	Yes		X	
McIntire	113	\$120,700	\$122,400	No	No			X
Mechanicsville	1,020	\$1,436,857	\$1,501,121	No	Yes		X	
Mediapolis	1,688	\$2,510,013	\$3,382,945	No	Yes		X	
Melbourne	786	\$877,136	\$932,155	No	No			X
Melcher-Dallas	1,195	\$1,718,203	\$1,609,850	No	Yes		X	
Melrose	110	\$91,240	\$67,015	No	No			X
Melvin	199	\$240,130	\$282,830	No	No			X
Menlo	345	\$290,453	\$319,649	No	No			X
Meriden	161	\$80,600	\$193,100	No	No			X
Merrill	717	\$987,059	\$989,496	No	No			X
Meservey	222	\$261,987	\$1,235,021	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Middletown	363	\$122,700	\$170,822	No	No			X
Miles	408	\$557,555	\$618,023	No	No			X
Milford	3,321	\$7,402,879	\$12,491,374	Yes	-	X		
Millersburg	135	\$245,086	\$203,095	No	No			X
Millerton	36	\$19,200	\$20,353	No	No			X
Milo	778	\$926,647	\$2,308,653	No	No			X
Milton	380	\$309,650	\$334,206	No	No			X
Minburn	325	\$627,261	\$670,490	No	No			X
Minden	600	\$804,686	\$1,584,782	No	No			X
Mingo	302	\$398,530	\$512,156	No	No			X
Missouri Valley	2,678	\$4,325,750	\$6,390,512	Yes	-	X		
Mitchell	124	\$72,820	\$93,555	No	No			X
Mitchellville	2,485	\$4,521,023	\$3,727,439	Yes	-	X		
Modale	273	\$310,272	\$493,716	No	No			X
Mondamin	339	\$619,339	\$463,081	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Monmouth	129	\$133,915	\$112,646	No	No			X
Monona	1,471	\$3,259,637	\$3,496,559	No	Yes		X	
Monroe	1,967	\$2,510,378	\$2,508,683	No	Yes		X	
Montezuma	1,442	\$6,223,532	\$3,659,909	No	Yes		X	
Monticello	4,040	\$9,652,577	\$26,119,744	Yes	-	X		
Montour	203	\$152,602	\$494,192	No	No			X
Montrose	738	\$856,149	\$831,884	No	No			X
Moorhead	199	\$187,034	\$275,685	No	No			X
Moorland	168	\$135,078	\$165,613	No	No			X
Moravia	637	\$929,573	\$794,654	No	No			X
Morley	96	\$128,289	\$118,540	No	No			X
Morning Sun	752	\$1,030,051	\$1,047,583	No	Yes		X	
Morrison	98	\$50,499	\$47,760	No	No			X
Moulton	607	\$1,318,356	\$1,300,610	No	Yes		X	
Mount Auburn	162	\$123,592	\$126,540	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Mount Ayr	1,623	\$4,729,951	\$5,276,032	No	Yes		X	
Mount Pleasant	9,274	\$28,916,405	\$26,786,650	Yes	-	X		
Mount Vernon	4,527	\$13,667,825	\$13,681,628	Yes	-	X		
Moville	1,687	\$3,387,688	\$2,383,377	No	Yes		X	
Murray	684	\$1,177,877	\$1,588,581	No	Yes		X	
Muscatine	23,797	\$62,172,479	\$67,398,621	Yes	-	X		
Mystic	322	\$446,005	\$406,153	No	No			X
Nashua	1,551	\$4,637,986	\$3,992,745	No	Yes		X	
Nemaha	66	\$45,496	\$91,843	No	No			X
Neola	918	\$6,082,232	\$3,308,240	No	Yes		X	
Nevada	6,925	\$52,823,598	\$41,026,363	Yes	-	X		
New Albin	432	\$680,182	\$664,939	No	No			X
New Hampton	3,494	\$12,173,782	\$13,031,413	Yes	-	X		
New Hartford	570	\$574,115	\$1,270,144	No	No			X
New Liberty	138	\$111,019	\$67,150	No	No			X



# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
New London	1,910	\$4,398,029	\$5,205,488	No	Yes		X	
New Market	385	\$471,311	\$4,403,775	No	No			X
New Providence	236	\$197,246	\$182,100	No	No			X
New Sharon	1,262	\$1,357,861	\$1,356,925	No	Yes		X	
New Vienna	382	\$564,178	\$632,583	No	No			X
New Virginia	498	\$508,828	\$501,321	No	No			X
Newell	906	\$1,522,980	\$1,568,180	No	Yes		X	
Newhall	876	\$1,088,394	\$1,128,963	No	Yes		X	
Newton	15,760	\$45,662,925	\$46,868,437	Yes	-	X		
Nichols	340	\$248,600	\$261,680	No	No			X
Nodaway	74	\$162,619	\$53,258	No	No			X
Nora Springs	1,369	\$2,368,795	\$2,814,843	No	Yes		X	
North Buena Vista	109	\$44,800	\$193,120	No	No			X
North English	1,065	\$2,566,108	\$1,402,398	No	Yes		X	
North Liberty	20,479	\$53,297,692	\$60,674,040	Yes	-	X		

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
North Washington	112	\$95,420	\$89,945	No	No			X
Northboro	52	\$17,113	\$16,617	No	No			X
Northwood	2,072	\$3,999,449	\$4,131,828	Yes	-	X		
Norwalk	12,799	\$48,637,400	\$49,752,300	Yes	-	X		
Norway	466	\$993,411	\$899,175	No	No			X
Numa	68	\$25,866	\$27,056	No	No			X
Oakland	1,524	\$3,321,931	\$7,399,760	No	Yes		X	
Oakland Acres	176	\$149,800	\$171,450	No	No			X
Oakville	200	\$246,151	\$293,256	No	No			X
Ocheyedan	439	\$748,938	\$694,513	No	No			X
Odebolt	994	\$1,791,127	\$1,549,078	No	Yes		X	
Oelwein	5,920	\$15,135,861	\$16,516,036	Yes	-	X		
Ogden	2,007	\$6,351,065	\$6,383,229	Yes	-	X		
Okoboji	768	\$3,356,400	\$3,847,919	No	Yes		X	
Olds	192	\$359,080	\$361,314	No	No			X

# Audit/Exam Requirement for FY23-24

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		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Olin	651	\$759,832	\$761,194	No	No			X
Ollie	201	\$123,215	\$131,420	No	No			X
Onawa	2,906	\$12,372,506	\$16,641,291	Yes	-	X		
Onslow	201	\$212,034	\$211,712	No	No			X
Orange City	6,267	\$103,348,067	\$102,494,488	Yes	-	X		
Orchard	68	\$17,272	\$17,397	No	No			X
Orient	368	\$906,438	\$834,346	No	No			X
Orleans	521	\$1,491,475	\$922,175	No	No			X
Osage	3,627	\$8,382,390	\$8,760,038	Yes	-	X		
Osceola	5,415	\$43,778,356	\$25,130,246	Yes	-	X		
Oskaloosa	11,558	\$26,966,834	\$32,607,421	Yes	-	X		
Ossian	802	\$1,491,019	\$1,543,572	No	Yes		X	
Osterdock	43	\$26,760	\$28,045	No	No			X
Otho	429	\$530,509	\$588,561	No	No			X
Oto	72	\$117,770	\$110,000	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Ottosen	40	\$77,830	\$77,087	No	No			X
Ottumwa	25,529	\$54,321,980	\$46,393,223	Yes	-	X		
Owasa	34	\$35,375	\$32,534	No	No			X
Oxford	722	\$1,326,196	\$1,372,013	No	Yes		X	
Oxford Junction	424	\$932,285	\$696,215	No	No			X
Oyens	92	\$132,231	\$142,091	No	No			X
Pacific Junction	96	\$12,905,702	\$3,381,922	No	Yes		X	
Packwood	183	\$126,504	\$163,119	No	No			X
Palmer	138	\$297,921	\$289,010	No	No			X
Palo	1,407	\$4,347,659	\$3,294,014	No	Yes		X	
Panama	235	\$399,462	\$435,788	No	No			X
Panora	1,091	\$6,288,137	\$5,955,271	No	Yes		X	
Panorama Park	139	\$198,100	\$164,800	No	No			X
Parkersburg	2,015	\$3,614,190	\$3,280,663	Yes	-	X		
Parnell	194	\$249,426	\$210,485	No	No			X

# Audit/Exam Requirement for FY23-24

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		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Paton	221	\$427,100	\$504,800	No	No			X
Patterson	176	\$100,147	\$96,581	No	No			X
Paullina	982	\$3,090,458	\$4,755,898	No	Yes		X	
Pella	10,464	\$46,709,533	\$55,709,927	Yes	-	X		
Peosta	1,908	\$9,251,413	\$11,911,228	No	Yes		X	
Perry	7,836	\$32,295,871	\$32,993,311	Yes	-	X		
Persia	297	\$270,515	\$240,515	No	No			X
Peterson	322	\$472,963	\$442,546	No	No			X
Pierson	337	\$949,440	\$711,754	No	No			X
Pilot Mound	163	\$147,850	\$149,931	No	No			X
Pisgah	249	\$369,520	\$438,078	No	No			X
Plainfield	393	\$1,272,466	\$769,874	No	No			X
Plano	59	\$12,815	\$17,265	No	No			X
Pleasant Hill	10,147	\$34,152,620	\$37,682,247	Yes	-	X		
Pleasant Plain	84	\$49,700	\$42,338	No	No			X

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		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Pleasanton	32	\$9,530	\$12,162	No	No			X
Pleasantville	1,676	\$6,226,158	\$10,420,808	No	Yes		X	
Plover	50	\$152,200	\$111,700	No	No			X
Plymouth	375	\$488,527	\$433,146	No	No			X
Pocahontas	1,867	\$5,603,154	\$5,808,045	No	Yes		X	
Polk City	5,543	\$14,083,216	\$27,874,454	Yes	-	X		
Pomeroy	526	\$955,064	\$963,271	No	No			X
Popejoy	77	\$24,390	\$22,610	No	No			X
Portsmouth	182	\$487,185	\$256,301	No	No			X
Postville	2,503	\$3,810,328	\$4,059,328	Yes	-	X		
Prairie City	1,700	\$2,580,005	\$4,325,138	No	Yes		X	
Prairieburg	160	\$141,432	\$136,437	No	No			X
Prescott	191	\$692,642	\$520,480	No	No			X
Preston	949	\$3,119,664	\$4,042,237	No	Yes		X	
Primghar	896	\$8,170,330	\$11,955,001	No	Yes		X	

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		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Princeton	923	\$1,288,759	\$1,349,811	No	Yes		X	
Promise City	88	\$61,477	\$61,867	No	No			X
Protivin	269	\$911,039	\$1,081,875	No	No			X
Pulaski	264	\$151,800	\$123,668	No	No			X
Quasqueton	570	\$418,435	\$438,216	No	No			X
Quimby	249	\$268,370	\$287,386	No	No			X
Radcliffe	555	\$701,988	\$710,332	No	No			X
Rake	186	\$314,050	\$333,350	No	No			X
Ralston	81	\$355,720	\$420,950	No	No			X
Randalia	50	\$45,333	\$41,613	No	No			X
Randall	154	\$208,756	\$244,006	No	No			X
Randolph	189	\$538,424	\$541,762	No	No			X
Rathbun	43	\$108,443	\$50,443	No	No			X
Raymond	759	\$2,183,150	\$914,746	No	No			X
Readlyn	845	\$4,182,095	\$3,714,315	No	Yes		X	

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		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Reasnor	152	\$112,756	\$136,378	No	No			X
Red Oak	5,596	\$9,665,040	\$12,374,098	Yes	-	X		
Redding	63	\$21,235	\$25,671	No	No			X
Redfield	731	\$1,188,822	\$1,524,914	No	Yes		X	
Reinbeck	1,662	\$3,830,853	\$5,460,810	No	Yes		X	
Rembrandt	209	\$236,301	\$243,745	No	No			X
Remsen	1,678	\$7,692,861	\$14,032,941	No	Yes		X	
Renwick	234	\$1,046,523	\$1,829,940	No	Yes		X	
Rhodes	271	\$551,642	\$257,961	No	No			X
Riceville	806	\$1,041,887	\$1,157,539	No	Yes		X	
Richland	542	\$699,850	\$606,600	No	No			X
Rickardsville	202	\$1,364,111	\$948,733	No	No			X
Ricketts	109	\$352,210	\$1,146,350	No	No			X
Ridgeway	275	\$366,123	\$360,359	No	No			X
Rinard	38	\$44,247	\$42,527	No	No			X



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		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Ringsted	365	\$537,550	\$478,008	No	No			X
Rippey	220	\$284,200	\$365,550	No	No			X
Riverdale	379	\$1,340,187	\$1,636,822	No	Yes		X	
Riverside	1,060	\$6,043,789	\$3,482,438	No	Yes		X	
Riverton	245	\$304,021	\$302,551	No	No			X
Robins	3,353	\$7,629,356	\$7,281,600	Yes	-	X		
Rock Falls	150	\$186,500	\$218,454	No	No			X
Rock Rapids	2,611	\$12,189,467	\$12,903,920	Yes	-	X		
Rock Valley	4,059	\$17,254,828	\$12,183,647	Yes	-	X		
Rockford	758	\$2,298,514	\$2,446,507	No	Yes		X	
Rockwell	1,071	\$1,269,153	\$1,416,265	No	Yes		X	
Rockwell City	2,240	\$6,137,069	\$3,295,339	Yes	-	X		
Rodman	31	\$8,869	\$18,582	No	No			X
Rodney	45	\$54,227	\$45,374	No	No			X
Roland	1,362	\$3,370,121	\$3,315,834	No	Yes		X	

# Audit/Exam Requirement for FY23-24

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		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Rolfe	509	\$1,195,119	\$1,241,817	No	Yes		X	
Rome	114	\$101,675	\$109,875	No	No			X
Rose Hill	157	\$52,882	\$55,944	No	No			X
Rossie	49	\$27,970	\$27,310	No	No			X
Rowan	123	\$325,095	\$332,590	No	No			X
Rowley	270	\$191,601	\$187,270	No	No			X
Royal	379	\$493,820	\$528,971	No	No			X
Rudd	358	\$504,295	\$499,424	No	No			X
Runnells	457	\$522,020	\$462,006	No	No			X
Russell	472	\$631,164	\$636,238	No	No			X
Ruthven	725	\$718,527	\$886,541	No	No			X
Rutland	113	\$110,325	\$195,765	No	No			X
Ryan	350	\$669,236	\$660,998	No	No			X
Sabula	506	\$1,833,314	\$2,050,068	No	Yes		X	
Sac City	2,063	\$1,947,989	\$4,463,323	Yes	-	X		

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Sageville	95	\$152,787	\$160,887	No	No			X
Salem	394	\$409,550	\$412,333	No	No			X
Salix	295	\$425,036	\$425,692	No	No			X
Sanborn	1,392	\$8,795,675	\$9,554,890	No	Yes		X	
Sandyville	58	\$19,100	\$4,660	No	No			X
Scarville	74	\$162,025	\$138,552	No	No			X
Schaller	729	\$719,795	\$801,663	No	No			X
Schleswig	830	\$931,464	\$1,027,280	No	No			X
Scranton	511	\$866,098	\$895,218	No	No			X
Searsboro	129	\$138,280	\$169,550	No	No			X
Sergeant Bluff	5,015	\$11,271,626	\$11,941,434	Yes	-	X		
Seymour	634	\$916,238	\$989,240	No	No			X
Shambaugh	159	\$167,440	\$169,440	No	No			X
Shannon City	73	\$22,975	\$26,320	No	No			X
Sharpsburg	72	\$41,005	\$45,700	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Sheffield	1,130	\$1,735,714	\$1,480,613	No	Yes		X	
Shelby	727	\$4,734,477	\$5,520,092	No	Yes		X	
Sheldahl	297	\$486,757	\$446,028	No	No			X
Sheldon	5,512	\$16,192,661	\$16,173,451	Yes	-	X		
Shell Rock	1,268	\$2,109,838	\$2,384,155	No	Yes		X	
Shellsburg	961	\$2,554,158	\$2,609,040	No	Yes		X	
Shenandoah	4,925	\$32,504,687	\$40,804,085	Yes	-	X		
Sherrill	189	\$249,709	\$133,511	No	No			X
Shueyville	731	\$1,119,750	\$1,512,568	No	Yes		X	
Sibley	2,860	\$9,193,473	\$10,113,411	Yes	-	X		
Sidney	1,070	\$2,287,826	\$2,314,343	No	Yes		X	
Sigourney	2,004	\$10,428,594	\$8,054,534	Yes	-	X		
Silver City	245	\$664,800	\$637,205	No	No			X
Sioux Center	8,229	\$47,435,844	\$59,041,372	Yes	-	X		
Sioux City	85,797	\$326,782,310	\$319,941,768	Yes	-	X		

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Sioux Rapids	748	\$1,171,555	\$1,458,852	No	Yes		X	
Slater	1,543	\$3,113,349	\$3,066,004	No	Yes		X	
Sloan	1,042	\$1,468,013	\$1,467,967	No	Yes		X	
Smithland	181	\$198,604	\$252,870	No	No			X
Soldier	184	\$1,281,429	\$2,951,406	No	Yes		X	
Solon	3,018	\$4,831,356	\$5,493,446	Yes	-	X		
Somers	128	\$140,501	\$149,056	No	No			X
South English	202	\$181,454	\$186,004	No	No			X
Spencer	11,325	\$25,059,610	\$20,873,493	Yes	-	X		
Spillville	385	\$2,595,447	\$617,956	No	No			X
Spirit Lake	5,439	\$12,433,862	\$13,829,396	Yes	-	X		
Spragueville	92	\$46,450	\$54,000	No	No			X
Spring Hill	68	\$30,640	\$26,400	No	No			X
Springbrook	143	\$130,351	\$121,790	No	No			X
Springville	1,154	\$1,697,335	\$2,032,063	No	Yes		X	

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
St. Ansgar	1,160	\$6,802,771	\$5,506,300	No	Yes		X	
St. Anthony	76	\$67,513	\$73,296	No	No			X
St. Charles	640	\$575,333	\$1,147,403	No	No			X
St. Donatus	120	\$145,180	\$98,250	No	No			X
St. Lucas	167	\$373,181	\$375,134	No	No			X
St. Marys	108	\$70,619	\$69,945	No	No			X
St. Olaf	106	\$178,914	\$194,140	No	No			X
St. Paul	109	\$50,944	\$50,924	No	No			X
Stacyville	458	\$1,318,924	\$1,885,774	No	Yes		X	
Stanhope	364	\$993,690	\$1,019,494	No	No			X
Stanley	81	\$81,644	\$87,832	No	No			X
Stanton	678	\$2,736,916	\$2,282,753	No	Yes		X	
Stanwood	637	\$1,192,139	\$1,078,213	No	Yes		X	
State Center	1,391	\$5,265,111	\$7,104,069	No	Yes		X	
Steamboat Rock	264	\$389,563	\$410,646	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Stockport	272	\$374,055	\$365,346	No	No			X
Stockton	176	\$225,112	\$239,494	No	No			X
Storm Lake	11,269	\$37,894,025	\$45,572,010	Yes	-	X		
Story City	3,352	\$8,442,858	\$7,621,366	Yes	-	X		
Stout	191	\$166,020	\$164,430	No	No			X
Stratford	707	\$1,910,968	\$2,032,000	No	Yes		X	
Strawberry Point	1,155	\$3,077,669	\$2,956,958	No	Yes		X	
Struble	67	\$25,815	\$50,885	No	No			X
Stuart	1,782	\$9,448,856	\$18,112,079	No	Yes		X	
Sully	881	\$1,420,527	\$1,218,610	No	Yes		X	
Sumner	2,030	\$4,991,835	\$7,352,830	Yes	-	X		
Superior	132	\$349,585	\$332,560	No	No			X
Sutherland	629	\$997,860	\$941,860	No	No			X
Swaledale	144	\$238,250	\$267,650	No	No			X
Swan	76	\$58,600	\$67,000	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Swea City	566	\$881,080	\$868,272	No	No			X
Swisher	914	\$1,440,792	\$4,639,230	No	Yes		X	
Tabor	1,014	\$1,213,196	\$1,338,403	No	Yes		X	
Tama	3,130	\$4,603,297	\$4,332,492	Yes	-	X		
Templeton	352	\$953,174	\$1,602,667	No	No			X
Tennant	78	\$26,500	\$28,470	No	No			X
Terril	334	\$522,100	\$523,606	No	No			X
Thayer	51	\$19,108	\$19,057	No	No			X
Thompson	495	\$645,560	\$550,302	No	No			X
Thor	181	\$232,180	\$301,443	No	No			X
Thornburg	45	\$28,535	\$24,381	No	No			X
Thornton	400	\$118,601	\$891,541	No	No			X
Thurman	167	\$171,728	\$199,908	No	No			X
Tiffin	4,512	\$9,563,444	\$12,011,620	Yes	-	X		
Tingley	136	\$105,650	\$147,000	No	No			X



# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Tipton	3,149	\$17,089,283	\$22,013,101	Yes	-	<b>X</b>		
Titonka	511	\$1,706,655	\$3,064,564	No	Yes		<b>X</b>	
Toledo	2,369	\$10,558,248	\$7,693,695	Yes	-	<b>X</b>		
Toronto	102	\$88,811	\$88,666	No	No			<b>X</b>
Traer	1,583	\$10,026,933	\$9,394,143	No	Yes		<b>X</b>	
Treynor	1,032	\$6,420,053	\$7,577,586	No	Yes		<b>X</b>	
Tripoli	1,191	\$2,632,533	\$1,841,654	No	Yes		<b>X</b>	
Truesdale	69	\$81,430	\$58,800	No	No			<b>X</b>
Truro	509	\$575,728	\$610,354	No	No			<b>X</b>
Turin	72	\$27,950	\$27,950	No	No			<b>X</b>
Udell	28	\$31,185	\$31,110	No	No			<b>X</b>
Underwood	954	\$2,299,499	\$2,343,936	No	Yes		<b>X</b>	
Union	399	\$517,375	\$600,601	No	No			<b>X</b>
Unionville	75	\$22,676	\$47,405	No	No			<b>X</b>
University Heights	1,228	\$3,317,310	\$3,631,104	No	Yes		<b>X</b>	

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
University Park	487	\$341,000	\$286,430	No	No			X
Urbana	1,554	\$2,487,004	\$2,806,931	No	Yes		X	
Urbandale	45,580	\$157,655,552	\$151,349,823	Yes	-	X		
Ute	338	\$838,519	\$514,360	No	No			X
Vail	396	\$409,319	\$372,882	No	No			X
Valeria	39	\$20,244	\$16,954	No	No			X
Van Horne	774	\$1,069,517	\$1,141,266	No	Yes		X	
Van Meter	1,484	\$3,654,662	\$2,762,943	No	Yes		X	
Van Wert	178	\$98,796	\$86,245	No	No			X
Varina	68	\$74,917	\$62,485	No	No			X
Vedic City	277	\$569,238	\$587,425	No	No			X
Ventura	711	\$3,143,198	\$2,971,786	No	Yes		X	
Victor	875	\$2,823,000	\$2,673,822	No	Yes		X	
Villisca	1,132	\$2,137,907	\$2,047,051	No	Yes		X	
Vincent	130	\$219,024	\$217,381	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Vining	54	\$20,885	\$23,750	No	No			X
Vinton	4,938	\$13,108,471	\$9,122,050	Yes	-	X		
Volga	203	\$299,903	\$1,340,881	No	No			X
Wadena	209	\$227,395	\$292,615	No	No			X
Wahpeton	345	\$2,373,267	\$2,150,206	No	Yes		X	
Walcott	1,551	\$6,325,577	\$4,783,565	No	Yes		X	
Walford	1,366	\$1,791,035	\$1,285,337	No	Yes		X	
Walker	688	\$1,183,177	\$2,338,575	No	Yes		X	
Wall Lake	755	\$3,432,911	\$4,252,643	No	Yes		X	
Wallingford	165	\$199,300	\$185,122	No	No			X
Walnut	747	\$1,398,520	\$1,713,734	No	Yes		X	
Wapello	2,084	\$2,725,233	\$2,712,279	Yes	-	X		
Washington	7,352	\$15,198,735	\$16,803,231	Yes	-	X		
Washta	209	\$265,873	\$265,159	No	No			X
Waterloo	67,314	\$213,159,089	\$251,484,591	Yes	-	X		

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Waterville	109	\$189,379	\$168,352	No	No			X
Waucoma	229	\$513,070	\$603,250	No	No			X
Waukee	23,940	\$94,919,868	\$120,083,169	Yes	-	X		
Waukon	3,827	\$10,985,174	\$9,545,031	Yes	-	X		
Waverly	10,394	\$30,123,607	\$32,510,463	Yes	-	X		
Wayland	964	\$1,942,819	\$1,959,030	No	Yes		X	
Webb	138	\$243,752	\$82,985	No	No			X
Webster	94	\$83,310	\$89,503	No	No			X
Webster City	7,825	\$57,958,321	\$56,396,752	Yes	-	X		
Weldon	136	\$40,480	\$44,823	No	No			X
Wellman	1,524	\$2,488,075	\$3,573,013	No	Yes		X	
Wellsburg	720	\$1,037,010	\$1,064,121	No	Yes		X	
Welton	121	\$194,937	\$227,153	No	No			X
Wesley	391	\$1,473,915	\$2,085,456	No	Yes		X	
West Bend	791	\$6,533,805	\$6,692,825	No	Yes		X	

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
West Branch	2,509	\$16,218,532	\$17,390,289	Yes	-	X		
West Burlington	3,197	\$10,306,032	\$9,528,938	Yes	-	X		
West Chester	144	\$159,162	\$173,875	No	No			X
West Des Moines	68,723	\$258,980,781	\$271,035,981	Yes	-	X		
West Liberty	3,858	\$14,803,640	\$15,063,062	Yes	-	X		
West Okoboji	308	\$1,096,500	\$2,198,147	No	Yes		X	
West Point	921	\$3,332,874	\$3,245,797	No	Yes		X	
West Union	2,490	\$4,290,349	\$5,380,784	Yes	-	X		
Westfield	123	\$313,000	\$341,400	No	No			X
Westgate	192	\$182,407	\$139,045	No	No			X
Westphalia	126	\$61,760	\$62,680	No	No			X
Westside	285	\$486,287	\$456,789	No	No			X
Westwood	101	\$151,526	\$162,820	No	No			X
What Cheer	607	\$463,268	\$529,560	No	No			X
Wheatland	775	\$992,466	\$858,181	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Whiting	745	\$948,800	\$941,850	No	No			X
Whittemore	497	\$2,875,368	\$2,778,020	No	Yes		X	
Whitten	100	\$88,613	\$91,600	No	No			X
Wiley	73	\$80,750	\$80,500	No	No			X
Williams	307	\$559,038	\$596,151	No	No			X
Williamsburg	3,346	\$9,801,440	\$7,645,317	Yes	-	X		
Williamson	120	\$64,200	\$64,800	No	No			X
Wilton	2,924	\$7,381,002	\$5,935,679	Yes	-	X		
Windsor Heights	5,252	\$18,839,295	\$27,230,157	Yes	-	X		
Winfield	1,033	\$1,642,999	\$6,207,008	No	Yes		X	
Winterset	5,353	\$10,235,062	\$16,140,264	Yes	-	X		
Winthrop	823	\$1,353,303	\$2,169,861	No	Yes		X	
Wiota	91	\$515,776	\$150,170	No	No			X
Woden	188	\$285,800	\$305,042	No	No			X
Woodbine	1,625	\$2,654,795	\$18,380,591	No	Yes		X	

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam
Woodburn	146	\$156,325	\$136,700	No	No			X
Woodward	1,346	\$2,407,503	\$1,857,255	No	Yes		X	
Woolstock	144	\$440,010	\$538,490	No	No			X
Worthington	382	\$668,864	\$667,062	No	No			X
Wyoming	523	\$1,093,540	\$1,178,159	No	Yes		X	
Yale	267	\$775,545	\$851,805	No	No			X
Yetter	19	\$39,430	\$42,745	No	No			X
Yorktown	60	\$33,650	\$34,750	No	No			X
Zearing	528	\$1,006,946	\$1,299,884	No	Yes		X	
Zwingle	84	\$37,545	\$78,024	No	No			X

# Audit/Exam Requirement for FY23-24

City	Population	Budget Expenditures		Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2023	FY 2024			Annual Audit	Annual Exam	Periodic Exam

**Annual Exam Filing Fee Structure\***  
(Based on original budget for the year in which the fee is paid)

Under \$1 million	\$100 fee
At least \$1 million but less than \$3 million	\$175 fee
At least \$3 million but less than \$5 million	\$250 fee
At least \$5 million but less than \$10 million	\$425 fee
At least \$10 million but less than \$25 million	\$625 fee
\$25 million and over	\$850 fee

**Periodic Exam Fee Structure\*\***  
(Based on the average of actual expenditures for the previous two years)

Under \$100,000	\$200 fee
At least \$100,000 but less than \$250,000	\$550 fee
At least \$250,000 but less than \$500,000	\$800 fee
At least \$500,000 but less than \$750,000	\$1,200 fee
\$750,000 or more	\$1,500 fee

\* Annual examination filing fees are paid annually and are due upon filing of the report, but not later than March 31, 2024 (for FY23 annual exams). The annual exam filing fee is based on the original budget for the year in which the fee is due. For example, the fee due in March 2024 is based on the fiscal year 2024 original budget.

\*\* Periodic examination fees are due annually, not later than March 31. The periodic fee is based on the average of the previous two years of actual expenditures. For example, the periodic fee payable in March 2024 is based on the the average of actual expenditures for fiscal years 2022 and 2023.

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.