

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Ackley	1,589	\$2,178,099	\$2,506,140	No	Yes		X	
Ackworth	83	\$48,894	\$30,692	No	No			X
Adair	781	\$1,016,074	\$1,098,116	No	Yes		X	
Adel	3,682	\$3,974,280	\$4,362,085	Yes	-	X		
Afton	845	\$1,483,011	\$1,340,183	No	Yes		X	
Agency	638	\$433,229	\$426,005	No	No			X
Ainsworth	567	\$553,174	\$624,118	No	No			X
Akron	1,486	\$5,206,393	\$4,988,414	No	Yes		X	
Albert City	699	\$807,913	\$1,452,783	No	No			X
Albia	3,766	\$4,372,402	\$6,367,518	Yes	-	X		
Albion	505	\$317,760	\$317,714	No	No			X
Alburnett	673	\$447,700	\$567,255	No	No			X
Alden	787	\$1,182,720	\$824,336	No	No			X
Alexander	175	\$182,250	\$89,250	No	No			X
Algona	5,560	\$9,295,083	\$10,388,374	Yes	-	X		
Alleman	432	\$319,318	\$325,228	No	No			X
Allerton	501	\$450,849	\$453,812	No	No			X
Allison	1,029	\$1,351,372	\$1,321,428	No	Yes		X	
Alta	1,883	\$4,155,461	\$2,123,050	No	Yes		X	

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Alta Vista	266	\$402,901	\$403,091	No	No			X
Alton	1,216	\$3,292,506	\$3,140,912	No	Yes		X	
Altoona	14,541	\$31,631,937	\$29,940,652	Yes	-	X		
Alvord	196	\$122,475	\$128,875	No	No			X
Ames	58,965	\$329,390,589	\$340,201,986	Yes	-	X		
Anamosa	5,533	\$14,704,290	\$8,112,504	Yes	-	X		
Andover	103	\$77,490	\$71,649	No	No			X
Andrew	434	\$330,831	\$319,846	No	No			X
Anita	972	\$2,036,565	\$1,818,050	No	Yes		X	
Ankeny	45,582	\$99,394,192	\$107,680,202	Yes	-	X		
Anthon	565	\$973,320	\$1,065,400	No	No			X
Aplington	1,128	\$1,545,578	\$1,577,950	No	Yes		X	
Arcadia	484	\$498,350	\$486,785	No	No			X
Archer	131	\$184,360	\$134,410	No	No			X
Aredale	74	\$66,715	\$54,975	No	No			X
Arion	108	\$32,467	\$34,917	No	No			X
Arispe	100	\$39,960	\$27,700	No	No			X
Arlington	429	\$685,597	\$2,190,053	No	No			X
Armstrong	926	\$884,203	\$877,832	No	No			X

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Arnolds Park	1,126	\$8,187,872	\$6,542,246	No	Yes		X	
Arthur	206	\$192,845	\$224,965	No	No			X
Asbury	4,170	\$9,741,990	\$8,031,660	Yes	-	X		
Ashton	458	\$508,352	\$536,534	No	No			X
Aspinwall	40	\$100,825	\$40,200	No	No			X
Atalissa	311	\$236,188	\$220,210	No	No			X
Atkins	1,670	\$1,328,798	\$1,523,872	No	Yes		X	
Atlantic	7,112	\$19,314,037	\$13,639,434	Yes	-	X		
Auburn	322	\$647,533	\$680,578	No	No			X
Audubon	2,176	\$2,482,224	\$2,555,673	Yes	-	X		
Aurelia	1,036	\$969,856	\$1,067,978	No	No			X
Aurora	185	\$141,783	\$162,631	No	No			X
Avoca	1,506	\$5,043,254	\$6,365,278	No	Yes		X	
Ayrshire	143	\$85,680	\$66,790	No	No			X
Badger	561	\$379,325	\$480,828	No	No			X
Bagley	303	\$182,608	\$183,912	No	No			X
Baldwin	109	\$90,506	\$93,451	No	No			X
Balltown	68	\$25,991	\$36,603	No	No			X
Bancroft	732	\$1,009,100	\$1,113,250	No	Yes		X	

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Bankston	25	\$11,550	\$13,250	No	No			X
Barnes City	176	\$227,364	\$216,850	No	No			X
Barnum	191	\$161,726	\$194,504	No	No			X
Bassett	66	\$37,775	\$30,705	No	No			X
Batavia	499	\$332,855	\$298,362	No	No			X
Battle Creek	713	\$598,764	\$591,532	No	No			X
Baxter	1,101	\$1,808,346	\$1,346,984	No	Yes		X	
Bayard	471	\$464,730	\$470,906	No	No			X
Beacon	494	\$484,773	\$311,883	No	No			X
Beaconsfield	15	\$2,893	\$2,430	No	No			X
Beaman	191	\$241,466	\$468,654	No	No			X
Beaver	48	\$17,153	\$17,475	No	No			X
Bedford	1,440	\$3,015,789	\$3,626,727	No	Yes		X	
Belle Plaine	2,534	\$4,090,112	\$2,931,253	Yes	-	X		
Bellevue	2,191	\$5,739,865	\$7,524,184	Yes	-	X		
Belmond	2,376	\$8,534,937	\$9,190,395	Yes	-	X		
Bennett	405	\$262,705	\$291,685	No	No			X
Benton	41	\$9,673	\$11,003	No	No			X
Berkley	32	\$6,362	\$6,122	No	No			X

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Bernard	112	\$87,147	\$98,400	No	No			X
Bertram	294	\$168,050	\$148,550	No	No			X
Bettendorf	33,217	\$70,949,116	\$70,840,542	Yes	-	X		
Bevington	63	\$258,600	\$15,068	No	No			X
Birmingham	448	\$384,050	\$382,954	No	No			X
Blairsburg	215	\$196,194	\$171,809	No	No			X
Blairstown	692	\$738,316	\$747,851	No	No			X
Blakesburg	296	\$289,012	\$334,981	No	No			X
Blanchard	38	\$15,300	\$15,500	No	No			X
Blencoe	224	\$162,700	\$235,609	No	No			X
Blockton	192	\$197,492	\$135,684	No	No			X
Bloomfield	2,640	\$8,016,470	\$8,588,893	Yes	-	X		
Blue Grass	1,452	\$1,994,961	\$2,229,562	No	Yes		X	
Bode	302	\$337,510	\$297,291	No	No			X
Bonaparte	433	\$682,970	\$379,053	No	No			X
Bondurant	3,860	\$5,753,025	\$4,958,737	Yes	-	X		
Boone	12,661	\$19,996,218	\$18,428,706	Yes	-	X		
Bouton	129	\$69,722	\$66,420	No	No			X
Boxholm	195	\$126,025	\$119,255	No	No			X

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Boyden	707	\$912,319	\$1,122,573	No	No			X
Braddyville	159	\$87,270	\$89,620	No	No			X
Bradgate	86	\$46,403	\$49,382	No	No			X
Brandon	309	\$233,117	\$265,965	No	No			X
Brayton	128	\$200,896	\$161,788	No	No			X
Breda	483	\$1,049,342	\$878,453	No	No			X
Bridgewater	182	\$73,250	\$75,375	No	No			X
Brighton	652	\$1,688,587	\$973,405	No	No			X
Bristow	160	\$140,565	\$140,415	No	No			X
Britt	2,069	\$3,336,305	\$1,999,432	Yes	-	X		
Bronson	322	\$224,777	\$271,023	No	No			X
Brooklyn	1,468	\$8,175,907	\$4,314,525	No	Yes		X	
Brunsville	151	\$121,000	\$129,000	No	No			X
Buck Grove	43	\$19,494	\$12,834	No	No			X
Buckeye	108	\$70,650	\$81,550	No	No			X
Buffalo	1,270	\$1,877,183	\$1,906,042	No	Yes		X	
Buffalo Center	905	\$1,261,138	\$787,381	No	No			X
Burlington	25,663	\$46,872,524	\$52,862,693	Yes	-	X		
Burt	533	\$873,943	\$1,059,830	No	No			X

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Bussey	422	\$339,646	\$320,332	No	No			X
Calamus	439	\$296,799	\$338,670	No	No			X
Callender	376	\$620,092	\$1,404,870	No	No			X
Calmar	978	\$1,295,537	\$1,187,436	No	Yes		X	
Calumet	170	\$138,000	\$138,200	No	No			X
Camanche	4,448	\$10,424,372	\$7,360,048	Yes	-	X		
Cambridge	827	\$908,947	\$898,507	No	No			X
Cantril	222	\$217,057	\$207,735	No	No			X
Carbon	34	\$7,570	\$7,000	No	No			X
Carlisle	3,876	\$8,624,224	\$10,592,549	Yes	-	X		
Carpenter	109	\$84,282	\$83,612	No	No			X
Carroll	10,103	\$14,714,310	\$16,193,335	Yes	-	X		
Carson	812	\$1,549,610	\$946,540	No	No			X
Carter Lake	3,785	\$5,351,246	\$5,205,413	Yes	-	X		
Cascade	2,159	\$5,568,129	\$9,442,950	Yes	-	X		
Casey	426	\$361,694	\$327,807	No	No			X
Castalia	173	\$107,899	\$93,444	No	No			X
Castana	147	\$99,086	\$81,120	No	No			X
Cedar Falls	39,260	\$77,568,200	\$61,919,680	Yes	-	X		

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Cedar Rapids	126,326	\$623,439,121	\$646,392,786	Yes	-	X		
Center Junction	111	\$64,597	\$62,967	No	No			X
Center Point	2,421	\$7,452,211	\$2,332,575	Yes	-	X		
Centerville	5,528	\$7,047,816	\$8,068,928	Yes	-	X		
Central City	1,257	\$2,334,537	\$1,752,983	No	Yes		X	
Centralia	134	\$25,900	\$23,300	No	No			X
Chariton	4,321	\$7,041,276	\$6,574,529	Yes	-	X		
Charles City	7,652	\$15,234,319	\$15,889,369	Yes	-	X		
Charlotte	394	\$355,254	\$580,249	No	No			X
Charter Oak	502	\$2,621,996	\$2,835,907	No	Yes		X	
Chatsworth	79	\$20,025	\$25,840	No	No			X
Chelsea	267	\$341,382	\$344,429	No	No			X
Cherokee	5,253	\$9,812,190	\$8,005,360	Yes	-	X		
Chester	127	\$86,400	\$114,491	No	No			X
Chillicothe	97	\$31,103	\$29,415	No	No			X
Churdan	386	\$490,606	\$481,487	No	No			X
Cincinnati	357	\$322,943	\$396,314	No	No			X
Clare	146	\$207,538	\$211,460	No	No			X
Clarence	974	\$1,023,541	\$985,915	No	No			X

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Clarinda	5,572	\$48,689,518	\$32,472,896	Yes	-	X		
Clarion	2,850	\$84,063,300	\$93,646,303	Yes	-	X		
Clarksville	1,439	\$4,904,802	\$2,858,620	No	Yes		X	
Clayton	43	\$89,415	\$86,456	No	No			X
Clear Lake	7,777	\$14,334,153	\$11,955,456	Yes	-	X		
Clearfield	363	\$485,152	\$499,241	No	No			X
Cleghorn	240	\$249,624	\$250,543	No	No			X
Clemons	148	\$116,667	\$122,521	No	No			X
Clermont	632	\$588,101	\$604,933	No	No			X
Clinton	26,885	\$92,633,331	\$56,505,945	Yes	-	X		
Clio	80	\$24,085	\$24,335	No	No			X
Clive	15,447	\$36,368,346	\$34,182,924	Yes	-	X		
Clutier	213	\$163,311	\$162,376	No	No			X
Coburg	42	\$10,000	\$9,260	No	No			X
Coggon	658	\$1,330,320	\$758,729	No	No			X
Coin	193	\$181,990	\$158,440	No	No			X
Colesburg	404	\$1,492,150	\$1,478,303	No	Yes		X	
Colfax	2,093	\$2,111,113	\$2,000,285	Yes	-	X		
College Springs	214	\$198,400	\$0	No	No			X

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Collins	495	\$2,400,891	\$1,243,694	No	Yes		X	
Colo	876	\$1,116,202	\$1,049,866	No	Yes		X	
Columbus City	391	\$196,855	\$204,212	No	No			X
Columbus Junction	1,899	\$5,849,823	\$4,470,872	No	Yes		X	
Colwell	73	\$53,146	\$35,719	No	No			X
Conesville	432	\$756,437	\$255,380	No	No			X
Conrad	1,108	\$1,221,577	\$1,205,471	No	Yes		X	
Conway	41	\$11,502	\$9,150	No	No			X
Coon Rapids	1,305	\$10,029,130	\$12,256,160	No	Yes		X	
Coppock	47	\$10,180	\$8,873	No	No			X
Coralville	18,907	\$98,323,761	\$93,057,135	Yes	-	X		
Corning	1,635	\$3,282,277	\$7,777,767	No	Yes		X	
Correctionville	821	\$812,845	\$910,700	No	No			X
Corwith	309	\$661,824	\$726,953	No	No			X
Corydon	1,585	\$1,484,553	\$1,665,879	No	Yes		X	
Cotter	48	\$6,860	\$7,460	No	No			X
Coulter	281	\$278,700	\$233,726	No	No			X
Council Bluffs	62,230	\$112,971,090	\$118,832,989	Yes	-	X		
Craig	89	\$75,100	\$63,600	No	No			X

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Crawfordsville	264	\$157,350	\$180,550	No	No			X
Crescent	617	\$1,091,808	\$836,456	No	No			X
Cresco	3,868	\$5,802,355	\$5,526,464	Yes	-	X		
Creston	7,834	\$19,260,552	\$14,055,441	Yes	-	X		
Cromwell	107	\$29,488	\$31,598	No	No			X
Crystal Lake	250	\$211,875	\$192,475	No	No			X
Cumberland	262	\$280,960	\$240,039	No	No			X
Cumming	351	\$220,682	\$296,384	No	No			X
Curlew	58	\$17,026	\$14,648	No	No			X
Cushing	220	\$184,535	\$191,130	No	No			X
Cylinder	88	\$81,326	\$105,820	No	No			X
Dakota City	843	\$690,606	\$694,101	No	No			X
Dallas Center	1,623	\$3,544,028	\$2,557,376	No	Yes		X	
Dana	71	\$23,004	\$24,354	No	No			X
Danbury	348	\$265,672	\$257,546	No	No			X
Danville	934	\$1,571,251	\$1,620,076	No	Yes		X	
Davenport	99,685	\$222,235,776	\$218,639,659	Yes	-	X		
Davis City	204	\$158,160	\$161,436	No	No			X
Dawson	131	\$124,880	\$116,417	No	No			X

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Dayton	837	\$1,695,829	\$1,625,439	No	Yes		X	
De Soto	1,050	\$1,416,749	\$1,475,174	No	Yes		X	
De Witt	5,322	\$10,474,995	\$12,285,632	Yes	-	X		
Decatur City	197	\$81,030	\$79,359	No	No			X
Decorah	8,127	\$12,024,006	\$12,784,841	Yes	-	X		
Dedham	266	\$170,999	\$183,053	No	No			X
Deep River	279	\$254,226	\$237,801	No	No			X
Defiance	284	\$190,457	\$196,591	No	No			X
Delaware	159	\$326,744	\$62,843	No	No			X
Delhi	460	\$548,443	\$588,930	No	No			X
Delmar	525	\$409,272	\$664,704	No	No			X
Deloit	264	\$196,351	\$172,360	No	No			X
Delphos	25	\$4,883	\$5,565	No	No			X
Delta	328	\$243,885	\$271,641	No	No			X
Denison	8,298	\$8,911,101	\$9,913,842	Yes	-	X		
Denver	1,780	\$5,628,596	\$6,937,149	No	Yes		X	
Derby	115	\$35,765	\$35,089	No	No			X
Des Moines	203,433	\$493,862,089	\$454,814,462	Yes	-	X		
Dexter	611	\$350,980	\$390,245	No	No			X

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Diagonal	330	\$256,548	\$265,799	No	No			X
Dickens	185	\$186,000	\$203,500	No	No			X
Dike	1,209	\$2,272,906	\$2,059,445	No	Yes		X	
Dixon	247	\$236,500	\$197,776	No	No			X
Dolliver	66	\$41,518	\$43,554	No	No			X
Donahue	346	\$349,979	\$313,076	No	No			X
Donnellson	912	\$755,750	\$765,475	No	No			X
Doon	577	\$354,300	\$362,500	No	No			X
Dougherty	58	\$55,600	\$61,300	No	No			X
Dow City	510	\$546,672	\$506,087	No	No			X
Dows	538	\$488,133	\$459,596	No	No			X
Drakesville	184	\$73,365	\$69,809	No	No			X
Dubuque	57,637	\$181,661,614	\$214,460,033	Yes	-	X		
Dumont	637	\$500,613	\$506,258	No	No			X
Duncombe	410	\$454,385	\$479,045	No	No			X
Dundee	174	\$96,582	\$101,518	No	No			X
Dunkerton	852	\$944,725	\$898,420	No	No			X
Dunlap	1,042	\$1,091,429	\$1,048,015	No	Yes		X	
Durango	22	\$2,900	\$2,444	No	No			X

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Durant	1,832	\$2,656,723	\$2,828,271	No	Yes		X	
Dyersville	4,058	\$6,525,664	\$5,158,112	Yes	-	X		
Dysart	1,379	\$2,942,158	\$3,076,311	No	Yes		X	
Eagle Grove	3,583	\$6,142,650	\$5,972,893	Yes	-	X		
Earlham	1,450	\$1,486,123	\$1,667,827	No	Yes		X	
Earling	437	\$323,985	\$323,985	No	No			X
Earlville	812	\$1,697,463	\$1,335,372	No	Yes		X	
Early	557	\$1,232,849	\$828,038	No	No			X
East Peru	125	\$39,273	\$39,080	No	No			X
Eddyville	1,024	\$4,255,795	\$995,020	No	No			X
Edgewood	864	\$2,552,976	\$1,174,808	No	Yes		X	
Elberon	196	\$171,100	\$390,100	No	No			X
Eldon	927	\$894,296	\$915,558	No	No			X
Eldora	2,732	\$7,354,845	\$5,683,428	Yes	-	X		
Eldridge	5,651	\$11,897,359	\$12,812,541	Yes	-	X		
Elgin	683	\$898,043	\$1,602,234	No	No			X
Elk Horn	662	\$732,300	\$560,399	No	No			X
Elk Run Heights	1,117	\$792,223	\$793,192	No	No			X
Elkader	1,273	\$5,102,264	\$3,300,190	No	Yes		X	

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Elkhart	683	\$435,169	\$336,705	No	No			X
Elkport	37	\$15,085	\$18,180	No	No			X
Elliott	350	\$233,406	\$252,054	No	No			X
Ellston	43	\$15,367	\$18,240	No	No			X
Ellsworth	531	\$1,138,404	\$1,248,980	No	Yes		X	
Elma	546	\$913,716	\$443,305	No	No			X
Ely	1,776	\$3,202,819	\$1,721,195	No	Yes		X	
Emerson	438	\$332,233	\$308,590	No	No			X
Emmetsburg	3,904	\$10,715,744	\$9,929,259	Yes	-	X		
Epworth	1,860	\$2,261,421	\$1,643,849	No	Yes		X	
Essex	798	\$827,277	\$805,217	No	No			X
Estherville	6,360	\$14,597,689	\$15,182,956	Yes	-	X		
Evansdale	4,751	\$4,704,984	\$3,788,590	Yes	-	X		
Everly	603	\$2,501,525	\$1,797,871	No	Yes		X	
Exira	840	\$975,536	\$966,546	No	No			X
Exline	160	\$66,115	\$43,477	No	No			X
Fairbank	1,113	\$2,058,097	\$2,274,801	No	Yes		X	
Fairfax	2,123	\$3,067,438	\$6,620,820	Yes	-	X		
Fairfield	9,464	\$8,833,892	\$13,233,247	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Farley	1,537	\$1,554,960	\$1,771,216	No	Yes		X	
Farmersburg	302	\$278,021	\$282,540	No	No			X
Farmington	664	\$561,545	\$554,200	No	No			X
Farnhamville	371	\$4,041,650	\$4,158,700	No	Yes		X	
Farragut	485	\$381,364	\$345,743	No	No			X
Fayette	1,338	\$3,485,643	\$4,186,953	No	Yes		X	
Fenton	279	\$2,709,702	\$1,099,141	No	Yes		X	
Ferguson	126	\$104,288	\$103,922	No	No			X
Fertile	370	\$283,320	\$284,653	No	No			X
Floris	138	\$153,900	\$68,208	No	No			X
Floyd	335	\$305,589	\$774,115	No	No			X
Fonda	631	\$1,373,424	\$1,117,147	No	Yes		X	
Fontanelle	672	\$1,261,539	\$1,251,393	No	Yes		X	
Forest City	4,151	\$11,830,483	\$12,911,593	Yes	-	X		
Fort Atkinson	349	\$561,905	\$373,514	No	No			X
Fort Dodge	25,206	\$54,130,849	\$81,412,788	Yes	-	X		
Fort Madison	11,051	\$19,593,000	\$20,922,240	Yes	-	X		
Fostoria	231	\$133,150	\$154,650	No	No			X
Franklin	143	\$46,975	\$30,102	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Fraser	102	\$26,193	\$27,354	No	No			X
Fredericksburg	931	\$3,203,147	\$3,438,551	No	Yes		X	
Frederika	183	\$147,110	\$88,640	No	No			X
Fredonia	244	\$104,655	\$103,100	No	No			X
Fremont	743	\$1,159,826	\$509,398	No	No			X
Fruitland	977	\$348,034	\$351,665	No	No			X
Galt	32	\$22,127	\$22,885	No	No			X
Galva	434	\$354,292	\$310,590	No	No			X
Garber	88	\$42,155	\$34,363	No	No			X
Garden Grove	211	\$174,569	\$173,286	No	No			X
Garnavillo	745	\$1,625,304	\$1,825,626	No	Yes		X	
Garner	3,129	\$4,310,582	\$3,888,073	Yes	-	X		
Garrison	371	\$159,641	\$162,766	No	No			X
Garwin	527	\$312,762	\$331,092	No	No			X
Geneva	165	\$894,230	\$105,964	No	No			X
George	1,080	\$2,651,724	\$1,178,813	No	Yes		X	
Gibson	61	\$19,900	\$19,700	No	No			X
Gilbert	1,082	\$860,244	\$766,306	No	No			X
Gilbertville	712	\$2,876,994	\$2,633,297	No	Yes		X	

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Gillett Grove	49	\$29,049	\$28,862	No	No			X
Gilman	509	\$437,405	\$448,695	No	No			X
Gilmore City	504	\$1,686,758	\$1,570,966	No	Yes		X	
Gladbrook	945	\$2,050,480	\$1,042,601	No	Yes		X	
Glenwood	5,269	\$3,889,152	\$3,711,683	Yes	-	X		
Glidden	1,146	\$2,022,521	\$2,144,827	No	Yes		X	
Goldfield	635	\$656,608	\$551,237	No	No			X
Goodell	139	\$114,707	\$101,000	No	No			X
Goose Lake	240	\$223,501	\$247,701	No	No			X
Gowrie	1,037	\$2,098,906	\$2,235,719	No	Yes		X	
Graettinger	844	\$2,689,733	\$2,846,825	No	Yes		X	
Graf	79	\$16,079	\$17,679	No	No			X
Grafton	252	\$472,215	\$506,420	No	No			X
Grand Junction	824	\$449,663	\$452,200	No	No			X
Grand Mound	642	\$473,240	\$746,693	No	No			X
Grand River	236	\$87,146	\$83,941	No	No			X
Grandview	556	\$330,208	\$403,998	No	No			X
Granger	1,244	\$2,885,624	\$1,789,336	No	Yes		X	
Grant	92	\$35,630	\$37,980	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Granville	312	\$357,500	\$367,100	No	No			X
Gravity	188	\$72,425	\$65,125	No	No			X
Gray	63	\$23,600	\$14,500	No	No			X
Greeley	256	\$141,808	\$144,222	No	No			X
Greene	1,130	\$1,402,370	\$1,519,521	No	Yes		X	
Greenfield	1,982	\$7,931,334	\$8,145,878	No	Yes		X	
Greenville	75	\$33,612	\$33,991	No	No			X
Grimes	8,246	\$16,438,896	\$16,655,036	Yes	-	X		
Grinnell	9,218	\$18,686,423	\$16,604,470	Yes	-	X		
Griswold	1,036	\$3,683,204	\$3,214,755	No	Yes		X	
Grundy Center	2,706	\$10,778,392	\$11,347,863	Yes	-	X		
Gruver	94	\$111,290	\$99,015	No	No			X
Guernsey	63	\$27,625	\$0	No	No			X
Guthrie Center	1,569	\$6,003,881	\$4,138,480	No	Yes		X	
Guttenberg	1,919	\$15,530,021	\$19,262,155	No	Yes		X	
Halbur	246	\$171,550	\$172,950	No	No			X
Hamburg	1,187	\$1,310,233	\$1,159,601	No	Yes		X	
Hamilton	130	\$35,888	\$30,924	No	No			X
Hampton	4,461	\$7,412,406	\$10,298,935	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Hancock	196	\$199,341	\$209,671	No	No			X
Hanlontown	226	\$96,865	\$118,300	No	No			X
Hansell	98	\$1,110,562	\$74,300	No	No			X
Harcourt	303	\$205,528	\$234,485	No	No			X
Hardy	47	\$47,500	\$44,000	No	No			X
Harlan	5,106	\$29,718,167	\$24,702,595	Yes	-	X		
Harper	114	\$116,578	\$75,258	No	No			X
Harpers Ferry	328	\$417,511	\$400,861	No	No			X
Harris	170	\$149,239	\$112,111	No	No			X
Hartford	771	\$429,029	\$417,674	No	No			X
Hartley	1,672	\$4,983,317	\$5,177,746	No	Yes		X	
Hartwick	86	\$45,641	\$45,173	No	No			X
Harvey	235	\$113,100	\$118,400	No	No			X
Hastings	152	\$144,901	\$1,456,454	No	No			X
Havelock	138	\$147,008	\$152,960	No	No			X
Haverhill	173	\$119,909	\$101,024	No	No			X
Hawarden	2,546	\$16,837,378	\$16,806,499	Yes	-	X		
Hawkeye	449	\$402,774	\$725,895	No	No			X
Hayesville	50	\$19,235	\$25,436	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Hazleton	823	\$647,612	\$573,552	No	No			X
Hedrick	764	\$570,561	\$556,372	No	No			X
Henderson	185	\$113,976	\$142,294	No	No			X
Hepburn	23	\$9,830	\$10,330	No	No			X
Hiawatha	7,024	\$15,733,961	\$12,239,632	Yes	-	X		
Hills	703	\$312,772	\$604,763	No	No			X
Hillsboro	180	\$213,955	\$237,157	No	No			X
Hinton	928	\$2,628,299	\$2,593,884	No	Yes		X	
Holland	282	\$222,777	\$138,467	No	No			X
Holstein	1,396	\$1,882,213	\$1,759,834	No	Yes		X	
Holy Cross	374	\$219,876	\$1,146,795	No	No			X
Hopkinton	628	\$1,354,131	\$1,786,022	No	Yes		X	
Hornick	225	\$211,382	\$223,520	No	No			X
Hospers	698	\$766,876	\$3,044,367	No	No			X
Houghton	146	\$95,828	\$84,880	No	No			X
Hubbard	845	\$1,104,414	\$738,434	No	No			X
Hudson	2,282	\$5,980,655	\$5,061,151	Yes	-	X		
Hull	2,175	\$5,695,502	\$3,637,160	Yes	-	X		
Humboldt	4,690	\$15,868,383	\$13,240,675	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Humeston	494	\$475,388	\$476,152	No	No			X
Huxley	3,317	\$10,612,521	\$9,023,739	Yes	-	X		
Ida Grove	2,142	\$2,127,937	\$2,606,509	Yes	-	X		
Imogene	72	\$27,850	\$20,990	No	No			X
Independence	5,966	\$8,171,148	\$8,568,389	Yes	-	X		
Indianola	14,782	\$35,023,400	\$56,200,300	Yes	-	X		
Inwood	814	\$761,210	\$806,487	No	No			X
Ionia	291	\$166,156	\$170,371	No	No			X
Iowa City	67,862	\$171,413,320	\$169,933,972	Yes	-	X		
Iowa Falls	5,238	\$33,560,535	\$42,500,550	Yes	-	X		
Ireton	609	\$625,103	\$596,897	No	No			X
Irwin	341	\$262,376	\$236,717	No	No			X
Jackson Junction	58	\$42,040	\$54,252	No	No			X
Jamaica	224	\$146,144	\$210,914	No	No			X
Janesville	930	\$1,074,646	\$2,224,337	No	Yes		X	
Jefferson	4,345	\$9,080,241	\$5,137,933	Yes	-	X		
Jesup	2,520	\$4,713,130	\$3,103,809	Yes	-	X		
Jewell	1,215	\$909,891	\$911,254	No	No			X
Johnston	17,278	\$34,355,625	\$37,181,426	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Joice	222	\$121,425	\$212,450	No	No			X
Jolley	41	\$26,300	\$26,705	No	No			X
Kalona	2,363	\$2,778,683	\$2,780,428	Yes	-	X		
Kamrar	199	\$123,222	\$132,672	No	No			X
Kanawha	652	\$694,087	\$640,870	No	No			X
Kellerton	315	\$228,908	\$221,647	No	No			X
Kelley	309	\$209,299	\$223,001	No	No			X
Kellogg	599	\$637,510	\$592,082	No	No			X
Kensett	266	\$224,053	\$231,466	No	No			X
Keokuk	10,780	\$15,173,060	\$24,824,487	Yes	-	X		
Keomah Village	84	\$39,395	\$39,365	No	No			X
Keosauqua	1,006	\$2,717,575	\$2,692,124	No	Yes		X	
Keota	1,009	\$815,230	\$835,107	No	No			X
Keswick	246	\$418,900	\$430,800	No	No			X
Keystone	622	\$565,252	\$589,619	No	No			X
Kimballton	322	\$389,400	\$415,400	No	No			X
Kingsley	1,411	\$1,118,872	\$1,162,343	No	Yes		X	
Kinross	73	\$21,095	\$21,845	No	No			X
Kirkman	64	\$23,096	\$25,474	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Kirkville	167	\$75,725	\$86,357	No	No			X
Kiron	279	\$287,096	\$204,854	No	No			X
Klemme	507	\$405,359	\$399,183	No	No			X
Knierim	60	\$73,764	\$71,961	No	No			X
Knoxville	7,313	\$12,140,793	\$13,615,185	Yes	-	X		
La Motte	260	\$190,607	\$199,815	No	No			X
La Porte City	2,285	\$2,375,520	\$4,628,087	Yes	-	X		
Lacona	361	\$264,045	\$290,101	No	No			X
Ladora	283	\$149,330	\$462,230	No	No			X
Lake City	1,727	\$1,459,058	\$1,427,931	No	Yes		X	
Lake Mills	2,100	\$7,278,786	\$6,073,099	Yes	-	X		
Lake Park	1,105	\$1,331,577	\$1,358,018	No	Yes		X	
Lake View	1,142	\$3,323,389	\$5,445,172	No	Yes		X	
Lakeside	596	\$525,769	\$528,952	No	No			X
Lakota	255	\$164,928	\$117,805	No	No			X
Lambs Grove	172	\$78,955	\$84,680	No	No			X
Lamoni	2,324	\$5,726,864	\$5,310,475	Yes	-	X		
Lamont	461	\$919,993	\$2,040,325	No	No			X
Lanesboro	121	\$106,613	\$121,955	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Lansing	999	\$2,526,856	\$3,172,607	No	Yes		X	
Larchwood	866	\$1,482,673	\$1,739,177	No	Yes		X	
Larrabee	132	\$100,665	\$122,015	No	No			X
Latimer	507	\$491,155	\$483,147	No	No			X
Laurel	239	\$236,139	\$267,900	No	No			X
Laurens	1,258	\$1,625,155	\$3,751,849	No	Yes		X	
Lawler	439	\$696,709	\$678,648	No	No			X
Lawton	908	\$982,334	\$853,379	No	No			X
Le Claire	3,765	\$8,015,857	\$8,130,505	Yes	-	X		
Le Grand	938	\$576,241	\$626,141	No	No			X
Le Mars	9,826	\$51,743,360	\$55,367,530	Yes	-	X		
Le Roy	15	\$5,955	\$5,560	No	No			X
Ledyard	130	\$147,040	\$156,528	No	No			X
Lehigh	416	\$525,034	\$586,036	No	No			X
Leighton	162	\$91,409	\$126,794	No	No			X
Leland	289	\$240,525	\$748,430	No	No			X
Lenox	1,407	\$4,638,746	\$4,308,656	No	Yes		X	
Leon	1,977	\$2,002,825	\$2,068,211	No	Yes		X	
Lester	294	\$202,850	\$216,600	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Letts	384	\$98,470	\$154,234	No	No			X
Lewis	433	\$336,613	\$385,545	No	No			X
Libertyville	315	\$299,877	\$276,283	No	No			X
Lidderdale	180	\$117,608	\$135,112	No	No			X
Lime Springs	505	\$434,173	\$684,992	No	No			X
Lincoln	162	\$116,629	\$83,380	No	No			X
Linden	199	\$94,000	\$128,800	No	No			X
Lineville	217	\$329,487	\$332,888	No	No			X
Linn Grove	154	\$117,178	\$105,937	No	No			X
Lisbon	2,152	\$5,749,264	\$2,570,689	Yes	-	X		
Liscomb	301	\$211,994	\$977,471	No	No			X
Little Rock	459	\$383,400	\$413,734	No	No			X
Little Sioux	170	\$167,343	\$178,343	No	No			X
Livermore	384	\$854,344	\$727,857	No	No			X
Lockridge	268	\$329,157	\$330,475	No	No			X
Logan	1,534	\$1,757,676	\$1,714,788	No	Yes		X	
Lohrville	368	\$1,596,420	\$3,602,230	No	Yes		X	
Lone Rock	146	\$221,384	\$1,983,504	No	No			X
Lone Tree	1,300	\$1,197,037	\$1,420,422	No	Yes		X	

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Long Grove	808	\$1,422,528	\$1,040,837	No	Yes		X	
Lorimor	360	\$417,149	\$405,414	No	No			X
Lost Nation	446	\$265,990	\$329,815	No	No			X
Lovilia	538	\$369,116	\$398,273	No	No			X
Low Moor	288	\$114,300	\$250,050	No	No			X
Lowden	789	\$611,593	\$666,304	No	No			X
Lu Verne	261	\$227,900	\$233,800	No	No			X
Luana	269	\$293,777	\$326,744	No	No			X
Lucas	216	\$109,490	\$109,651	No	No			X
Luther	122	\$92,900	\$113,300	No	No			X
Luxemburg	240	\$215,701	\$249,500	No	No			X
Luzerne	96	\$37,950	\$37,000	No	No			X
Lynnville	379	\$266,935	\$256,309	No	No			X
Lytton	315	\$494,900	\$483,200	No	No			X
Macedonia	246	\$240,727	\$207,091	No	No			X
Macksburg	113	\$48,935	\$50,715	No	No			X
Madrid	2,543	\$6,118,935	\$3,989,159	Yes	-	X		
Magnolia	183	\$135,050	\$135,610	No	No			X
Malcom	287	\$478,769	\$448,013	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Mallard	274	\$290,855	\$307,972	No	No			X
Maloy	29	\$9,381	\$6,444	No	No			X
Malvern	1,142	\$1,040,899	\$1,078,449	No	Yes		X	
Manchester	5,179	\$9,411,686	\$9,801,170	Yes	-	X		
Manilla	776	\$3,659,395	\$3,234,895	No	Yes		X	
Manly	1,323	\$2,556,697	\$1,261,668	No	Yes		X	
Manning	1,500	\$13,490,243	\$8,895,046	No	Yes		X	
Manson	1,690	\$1,622,147	\$1,622,375	No	Yes		X	
Mapleton	1,224	\$3,190,617	\$3,603,159	No	Yes		X	
Maquoketa	6,141	\$8,358,715	\$8,707,103	Yes	-	X		
Marathon	237	\$564,244	\$571,556	No	No			X
Marble Rock	307	\$384,637	\$286,701	No	No			X
Marcus	1,117	\$1,264,850	\$1,258,011	No	Yes		X	
Marengo	2,528	\$2,516,900	\$2,417,878	Yes	-	X		
Marion	34,768	\$50,148,583	\$66,805,193	Yes	-	X		
Marne	120	\$66,500	\$70,000	No	No			X
Marquette	375	\$2,841,570	\$2,304,570	No	Yes		X	
Marshalltown	27,552	\$42,024,532	\$43,137,228	Yes	-	X		
Martelle	255	\$212,499	\$208,922	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Martensdale	465	\$463,661	\$582,914	No	No			X
Martinsburg	112	\$45,329	\$51,540	No	No			X
Marysville	66	\$16,335	\$16,476	No	No			X
Mason City	28,079	\$72,401,228	\$60,841,575	Yes	-	X		
Masonville	127	\$97,320	\$106,170	No	No			X
Massena	355	\$572,150	\$710,845	No	No			X
Matlock	87	\$228,587	\$48,757	No	No			X
Maurice	275	\$196,923	\$213,900	No	No			X
Maxwell	920	\$609,438	\$724,248	No	No			X
Maynard	518	\$470,489	\$574,571	No	No			X
Maysville	176	\$118,791	\$126,579	No	No			X
McCallsburg	333	\$171,146	\$200,650	No	No			X
McCausland	291	\$273,949	\$333,337	No	No			X
McClelland	151	\$66,664	\$60,663	No	No			X
McGregor	871	\$2,182,380	\$3,919,988	No	Yes		X	
McIntire	122	\$67,474	\$46,500	No	No			X
Mechanicsville	1,146	\$1,078,842	\$1,772,633	No	Yes		X	
Mediapolis	1,560	\$1,725,974	\$1,642,885	No	Yes		X	
Melbourne	830	\$798,872	\$1,104,957	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Melcher-Dallas	1,288	\$635,335	\$849,241	No	No			X
Melrose	112	\$55,586	\$65,550	No	No			X
Melvin	214	\$162,249	\$112,837	No	No			X
Menlo	353	\$207,658	\$202,250	No	No			X
Meriden	159	\$459,800	\$141,300	No	No			X
Merrill	755	\$588,385	\$539,821	No	No			X
Meservey	256	\$194,250	\$195,900	No	No			X
Middletown	318	\$356,688	\$361,294	No	No			X
Miles	445	\$348,726	\$371,128	No	No			X
Milford	2,898	\$4,750,168	\$4,080,669	Yes	-	X		
Millersburg	159	\$151,655	\$155,193	No	No			X
Millerton	45	\$11,550	\$10,400	No	No			X
Millville	30	\$6,612	\$6,642	No	No			X
Milo	775	\$484,620	\$511,669	No	No			X
Milton	443	\$313,769	\$289,516	No	No			X
Minburn	365	\$433,914	\$373,300	No	No			X
Minden	599	\$557,942	\$777,603	No	No			X
Mingo	302	\$337,792	\$360,582	No	No			X
Missouri Valley	2,838	\$3,919,861	\$4,307,847	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Mitchell	138	\$55,985	\$72,275	No	No			X
Mitchellville	2,254	\$1,962,700	\$2,234,290	Yes	-	X		
Modale	283	\$46,403	\$49,382	No	No			X
Mondamin	402	\$455,213	\$618,675	No	No			X
Monmouth	153	\$83,493	\$92,340	No	No			X
Monona	1,549	\$2,573,106	\$4,135,148	No	Yes		X	
Monroe	1,830	\$1,796,091	\$2,061,295	No	Yes		X	
Montezuma	1,462	\$7,953,504	\$6,623,658	No	Yes		X	
Monticello	3,796	\$7,063,855	\$7,029,830	Yes	-	X		
Montour	249	\$1,002,945	\$217,672	No	No			X
Montrose	898	\$794,204	\$794,024	No	No			X
Moorhead	226	\$152,295	\$140,110	No	No			X
Moorland	169	\$115,770	\$114,955	No	No			X
Moravia	665	\$422,352	\$437,419	No	No			X
Morley	115	\$86,480	\$72,244	No	No			X
Morning Sun	836	\$985,241	\$964,618	No	No			X
Morrison	94	\$62,952	\$34,310	No	No			X
Moulton	605	\$912,939	\$858,226	No	No			X
Mount Auburn	150	\$109,156	\$108,680	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Mount Ayr	1,691	\$3,338,365	\$3,735,948	No	Yes		X	
Mount Pleasant	8,668	\$21,216,647	\$21,699,197	Yes	-	X		
Mount Sterling	36	\$10,365	\$10,225	No	No			X
Mount Union	107	\$32,200	\$30,300	No	No			X
Mount Vernon	4,506	\$11,421,037	\$7,329,082	Yes	-	X		
Moville	1,618	\$1,299,661	\$1,284,040	No	Yes		X	
Murray	756	\$638,636	\$674,784	No	No			X
Muscatine	22,886	\$45,481,307	\$44,455,531	Yes	-	X		
Mystic	425	\$266,754	\$273,625	No	No			X
Nashua	1,663	\$3,192,669	\$2,074,678	No	Yes		X	
Nemaha	85	\$16,060	\$23,675	No	No			X
Neola	842	\$4,447,833	\$3,310,999	No	Yes		X	
Nevada	6,798	\$9,056,220	\$14,730,778	Yes	-	X		
New Albin	522	\$464,151	\$458,266	No	No			X
New Hampton	3,571	\$7,540,121	\$9,210,577	Yes	-	X		
New Hartford	516	\$545,874	\$715,415	No	No			X
New Liberty	137	\$106,388	\$78,170	No	No			X
New London	1,897	\$3,762,275	\$4,300,050	No	Yes		X	
New Market	415	\$324,867	\$328,809	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
New Providence	228	\$133,929	\$142,892	No	No			X
New Sharon	1,293	\$893,612	\$794,377	No	No			X
New Vienna	407	\$294,730	\$312,874	No	No			X
New Virginia	489	\$195,002	\$203,880	No	No			X
Newell	876	\$1,023,255	\$1,253,650	No	Yes		X	
Newhall	875	\$5,332,395	\$5,326,090	No	Yes		X	
Newton	15,254	\$58,437,346	\$62,474,482	Yes	-	X		
Nichols	374	\$191,400	\$195,055	No	No			X
Nodaway	114	\$47,444	\$47,216	No	No			X
Nora Springs	1,431	\$1,254,518	\$1,274,296	No	Yes		X	
North Buena Vista	121	\$45,485	\$69,557	No	No			X
North English	1,041	\$815,132	\$869,262	No	No			X
North Liberty	13,374	\$30,962,564	\$27,539,916	Yes	-	X		
North Washington	117	\$62,366	\$35,946	No	No			X
Northboro	58	\$13,054	\$16,057	No	No			X
Northwood	1,989	\$2,973,207	\$3,049,836	No	Yes		X	
Norwalk	8,945	\$10,983,615	\$11,361,245	Yes	-	X		
Norway	545	\$583,899	\$588,975	No	No			X
Numa	92	\$25,206	\$24,322	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Oakland	1,527	\$3,387,697	\$7,327,155	No	Yes		X	
Oakland Acres	156	\$66,114	\$60,750	No	No			X
Oakville	173	\$154,032	\$2,191,619	No	No			X
Ocheyedan	490	\$2,127,959	\$2,138,222	No	Yes		X	
Odebolt	1,013	\$2,959,017	\$1,160,755	No	Yes		X	
Oelwein	6,415	\$12,321,438	\$11,246,993	Yes	-	X		
Ogden	2,044	\$4,219,219	\$4,849,975	Yes	-	X		
Okoboji	807	\$3,629,971	\$4,504,994	No	Yes		X	
Olds	229	\$213,175	\$188,178	No	No			X
Olin	698	\$729,586	\$710,204	No	No			X
Ollie	215	\$64,799	\$67,690	No	No			X
Onawa	2,998	\$7,498,182	\$7,329,296	Yes	-	X		
Onslow	197	\$126,432	\$134,173	No	No			X
Orange City	6,004	\$59,503,246	\$55,337,083	Yes	-	X		
Orchard	71	\$17,583	\$17,783	No	No			X
Orient	408	\$527,449	\$537,973	No	No			X
Orleans	608	\$676,625	\$428,650	No	No			X
Osage	3,619	\$4,682,686	\$4,926,262	Yes	-	X		
Osceola	4,929	\$11,546,163	\$12,989,020	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Oskaloosa	11,463	\$17,319,831	\$15,987,627	Yes	-	X		
Ossian	845	\$793,382	\$787,817	No	No			X
Osterdock	59	\$8,060	\$7,570	No	No			X
Otho	542	\$366,314	\$437,887	No	No			X
Oto	108	\$75,050	\$87,274	No	No			X
Ottosen	55	\$46,698	\$45,213	No	No			X
Ottumwa	25,023	\$50,953,098	\$68,641,565	Yes	-	X		
Owasa	43	\$20,003	\$20,619	No	No			X
Oxford	807	\$834,750	\$1,946,164	No	No			X
Oxford Junction	496	\$677,223	\$1,426,754	No	No			X
Oyens	103	\$239,200	\$106,180	No	No			X
Pacific Junction	471	\$468,128	\$442,361	No	No			X
Packwood	204	\$105,204	\$128,804	No	No			X
Palmer	165	\$210,874	\$193,917	No	No			X
Palo	1,026	\$10,620,617	\$6,113,287	No	Yes		X	
Panama	221	\$157,009	\$144,618	No	No			X
Panora	1,124	\$3,093,642	\$4,259,929	No	Yes		X	
Panorama Park	129	\$115,214	\$114,044	No	No			X
Parkersburg	1,870	\$2,358,647	\$2,259,265	No	Yes		X	

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Parnell	193	\$93,620	\$62,625	No	No			X
Paton	236	\$321,475	\$353,867	No	No			X
Patterson	130	\$69,204	\$72,581	No	No			X
Paullina	1,056	\$2,941,352	\$2,869,674	No	Yes		X	
Pella	10,352	\$41,250,739	\$38,825,104	Yes	-	X		
Peosta	1,377	\$2,591,910	\$3,461,055	No	Yes		X	
Perry	7,702	\$10,266,210	\$10,348,768	Yes	-	X		
Persia	319	\$174,959	\$152,192	No	No			X
Peterson	334	\$357,000	\$343,575	No	No			X
Pierson	366	\$270,912	\$379,207	No	No			X
Pilot Mound	173	\$44,845	\$118,050	No	No			X
Pioneer	23	\$35,250	\$81,625	No	No			X
Pisgah	251	\$187,808	\$170,403	No	No			X
Plainfield	436	\$558,993	\$564,432	No	No			X
Plano	70	\$14,058	\$9,806	No	No			X
Pleasant Hill	8,785	\$10,997,864	\$12,458,737	Yes	-	X		
Pleasant Plain	93	\$33,028	\$39,659	No	No			X
Pleasanton	49	\$0	\$14,105	No	No			X
Pleasantville	1,694	\$1,636,463	\$1,563,510	No	Yes		X	

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Plover	77	\$85,700	\$83,973	No	No			X
Plymouth	382	\$324,239	\$310,901	No	No			X
Pocahontas	1,789	\$4,609,033	\$4,574,384	No	Yes		X	
Polk City	3,418	\$5,066,165	\$5,619,179	Yes	-	X		
Pomeroy	662	\$850,491	\$634,113	No	No			X
Popejoy	79	\$19,100	\$17,900	No	No			X
Portsmouth	195	\$180,676	\$187,152	No	No			X
Postville	2,227	\$3,602,515	\$3,680,563	Yes	-	X		
Prairie City	1,680	\$1,574,320	\$6,033,196	No	Yes		X	
Prairieburg	178	\$166,150	\$113,000	No	No			X
Prescott	257	\$140,400	\$135,200	No	No			X
Preston	1,012	\$2,428,265	\$3,030,604	No	Yes		X	
Primghar	909	\$2,420,123	\$3,499,350	No	Yes		X	
Princeton	886	\$945,433	\$988,179	No	No			X
Promise City	111	\$43,907	\$45,620	No	No			X
Protivin	283	\$257,428	\$307,911	No	No			X
Pulaski	260	\$206,940	\$159,126	No	No			X
Quasqueton	554	\$355,074	\$340,036	No	No			X
Quimby	319	\$217,336	\$225,640	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Radcliffe	545	\$540,729	\$540,304	No	No			X
Rake	225	\$233,180	\$234,250	No	No			X
Ralston	79	\$188,500	\$701,664	No	No			X
Randalia	68	\$44,736	\$38,715	No	No			X
Randall	173	\$166,905	\$167,392	No	No			X
Randolph	168	\$142,200	\$83,420	No	No			X
Rathbun	89	\$14,150	\$22,770	No	No			X
Raymond	788	\$592,736	\$601,943	No	No			X
Readlyn	808	\$1,455,148	\$1,382,358	No	Yes		X	
Reasnor	152	\$136,733	\$154,605	No	No			X
Red Oak	5,742	\$14,013,699	\$9,238,374	Yes	-	X		
Redding	82	\$15,495	\$17,615	No	No			X
Redfield	835	\$851,938	\$923,271	No	No			X
Reinbeck	1,664	\$5,012,103	\$3,528,669	No	Yes		X	
Rembrandt	203	\$145,372	\$378,722	No	No			X
Remsen	1,663	\$4,572,869	\$4,875,641	No	Yes		X	
Renwick	242	\$779,360	\$913,823	No	No			X
Rhodes	305	\$2,592,787	\$2,595,514	No	Yes		X	
Riceville	785	\$900,236	\$686,382	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Richland	584	\$385,361	\$361,862	No	No			X
Rickardsville	182	\$83,997	\$84,256	No	No			X
Ricketts	145	\$149,673	\$361,950	No	No			X
Ridgeway	315	\$233,572	\$241,372	No	No			X
Rinard	52	\$45,830	\$46,834	No	No			X
Ringsted	422	\$496,265	\$564,705	No	No			X
Rippey	292	\$101,100	\$107,995	No	No			X
Riverdale	405	\$2,936,461	\$1,071,926	No	Yes		X	
Riverside	993	\$3,489,040	\$2,780,130	No	Yes		X	
Riverton	304	\$230,555	\$220,141	No	No			X
Robins	3,142	\$5,138,989	\$5,562,012	Yes	-	X		
Rock Falls	155	\$85,575	\$107,175	No	No			X
Rock Rapids	2,549	\$7,729,040	\$8,814,199	Yes	-	X		
Rock Valley	3,354	\$5,289,629	\$5,487,918	Yes	-	X		
Rockford	860	\$1,608,647	\$1,522,772	No	Yes		X	
Rockwell	1,039	\$660,996	\$771,710	No	No			X
Rockwell City	1,709	\$2,241,158	\$1,871,581	No	Yes		X	
Rodman	45	\$10,490	\$9,990	No	No			X
Rodney	60	\$35,279	\$36,424	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Roland	1,284	\$1,154,620	\$1,242,376	No	Yes		X	
Rolfe	584	\$1,083,101	\$1,484,057	No	Yes		X	
Rome	117	\$86,885	\$53,250	No	No			X
Rose Hill	168	\$88,516	\$40,803	No	No			X
Rossie	70	\$39,790	\$25,550	No	No			X
Rowan	158	\$134,459	\$127,268	No	No			X
Rowley	264	\$140,398	\$153,768	No	No			X
Royal	446	\$383,742	\$361,941	No	No			X
Rudd	369	\$435,922	\$292,406	No	No			X
Runnells	507	\$282,508	\$293,912	No	No			X
Russell	554	\$336,923	\$337,623	No	No			X
Ruthven	737	\$850,293	\$783,352	No	No			X
Rutland	126	\$115,500	\$109,700	No	No			X
Ryan	361	\$595,568	\$380,414	No	No			X
Sabula	576	\$2,495,021	\$1,540,075	No	Yes		X	
Sac City	2,220	\$8,899,328	\$4,055,699	Yes	-	X		
Sageville	122	\$90,150	\$35,735	No	No			X
Salem	383	\$271,328	\$293,926	No	No			X
Salix	363	\$254,035	\$350,800	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Sanborn	1,404	\$4,521,543	\$5,208,238	No	Yes		X	
Sandyville	51	\$14,255	\$14,495	No	No			X
Scarville	72	\$44,150	\$42,904	No	No			X
Schaller	772	\$1,182,140	\$1,175,571	No	Yes		X	
Schleswig	882	\$944,225	\$823,740	No	No			X
Scranton	557	\$653,137	\$1,112,809	No	No			X
Searsboro	148	\$96,500	\$101,315	No	No			X
Sergeant Bluff	4,227	\$10,738,369	\$10,855,173	Yes	-	X		
Seymour	701	\$868,893	\$875,317	No	No			X
Shambaugh	191	\$98,920	\$97,564	No	No			X
Shannon City	71	\$12,115	\$39,001	No	No			X
Sharpsburg	89	\$30,280	\$30,900	No	No			X
Sheffield	1,172	\$905,084	\$876,847	No	No			X
Shelby	641	\$1,799,105	\$1,575,524	No	Yes		X	
Sheldahl	319	\$197,145	\$217,145	No	No			X
Sheldon	5,188	\$10,415,949	\$10,993,022	Yes	-	X		
Shell Rock	1,296	\$1,231,103	\$2,073,354	No	Yes		X	
Shellsburg	983	\$1,090,313	\$1,094,174	No	Yes		X	
Shenandoah	5,150	\$11,059,326	\$14,510,326	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Sherrill	177	\$105,275	\$84,850	No	No			X
Shueyville	577	\$299,536	\$319,240	No	No			X
Sibley	2,798	\$6,155,263	\$10,746,377	Yes	-	X		
Sidney	1,138	\$2,468,116	\$2,596,145	No	Yes		X	
Sigourney	2,059	\$3,580,709	\$3,227,709	Yes	-	X		
Silver City	245	\$268,670	\$324,670	No	No			X
Sioux Center	7,048	\$31,267,528	\$29,559,535	Yes	-	X		
Sioux City	82,684	\$213,215,993	\$210,857,788	Yes	-	X		
Sioux Rapids	775	\$979,483	\$849,621	No	No			X
Slater	1,489	\$2,084,879	\$2,103,926	No	Yes		X	
Sloan	973	\$1,013,134	\$1,089,602	No	Yes		X	
Smithland	224	\$150,165	\$151,366	No	No			X
Soldier	174	\$106,500	\$114,379	No	No			X
Solon	2,037	\$3,178,236	\$4,167,891	Yes	-	X		
Somers	113	\$161,800	\$127,400	No	No			X
South English	212	\$1,821,283	\$161,938	No	No			X
Spencer	11,233	\$30,642,971	\$29,442,561	Yes	-	X		
Spillville	367	\$987,956	\$374,919	No	No			X
Spirit Lake	4,840	\$11,266,537	\$10,931,900	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Spragueville	81	\$36,937	\$37,183	No	No			X
Spring Hill	63	\$22,748	\$21,368	No	No			X
Springbrook	144	\$130,750	\$135,400	No	No			X
Springville	1,074	\$891,954	\$986,534	No	No			X
St. Ansgar	1,107	\$3,928,382	\$3,292,085	No	Yes		X	
St. Anthony	102	\$42,800	\$43,200	No	No			X
St. Charles	653	\$1,418,457	\$507,106	No	No			X
St. Donatus	135	\$70,150	\$79,900	No	No			X
St. Lucas	143	\$126,321	\$148,121	No	No			X
St. Marys	127	\$69,900	\$87,500	No	No			X
St. Olaf	108	\$79,040	\$83,136	No	No			X
St. Paul	129	\$106,540	\$104,768	No	No			X
Stacyville	494	\$1,307,312	\$1,289,994	No	Yes		X	
Stanhope	422	\$879,655	\$753,395	No	No			X
Stanley	125	\$153,191	\$80,851	No	No			X
Stanton	689	\$4,351,059	\$4,367,597	No	Yes		X	
Stanwood	684	\$584,745	\$549,617	No	No			X
State Center	1,468	\$5,468,856	\$5,571,369	No	Yes		X	
Steamboat Rock	310	\$247,640	\$243,846	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Stockport	296	\$103,924	\$147,405	No	No			X
Stockton	197	\$132,000	\$148,756	No	No			X
Storm Lake	10,600	\$22,288,657	\$23,506,815	Yes	-	X		
Story City	3,431	\$4,006,894	\$7,306,151	Yes	-	X		
Stout	224	\$96,462	\$103,139	No	No			X
Stratford	743	\$2,229,911	\$2,202,653	No	Yes		X	
Strawberry Point	1,279	\$2,535,196	\$3,060,068	No	Yes		X	
Struble	78	\$18,022	\$18,449	No	No			X
Stuart	1,648	\$5,361,415	\$5,759,179	No	Yes		X	
Sully	821	\$1,058,032	\$1,087,442	No	Yes		X	
Sumner	2,028	\$2,060,057	\$2,289,928	Yes	-	X		
Superior	130	\$1,465,300	\$228,050	No	No			X
Sutherland	649	\$586,588	\$603,382	No	No			X
Swaledale	165	\$197,168	\$195,109	No	No			X
Swan	72	\$55,468	\$54,393	No	No			X
Swea City	536	\$2,116,326	\$1,851,536	No	Yes		X	
Swisher	879	\$683,501	\$706,934	No	No			X
Tabor	1,040	\$842,233	\$788,109	No	No			X
Tama	2,877	\$2,994,880	\$3,109,197	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Templeton	362	\$402,027	\$448,595	No	No			X
Tennant	68	\$12,124	\$31,850	No	No			X
Terril	367	\$411,387	\$2,085,704	No	No			X
Thayer	59	\$15,123	\$14,350	No	No			X
Thompson	502	\$509,878	\$476,479	No	No			X
Thor	186	\$140,226	\$151,988	No	No			X
Thornburg	67	\$18,255	\$23,440	No	No			X
Thornton	422	\$367,080	\$667,140	No	No			X
Thurman	229	\$119,850	\$114,400	No	No			X
Tiffin	1,947	\$6,671,331	\$4,893,476	No	Yes		X	
Tingley	184	\$57,250	\$60,330	No	No			X
Tipton	3,221	\$17,678,926	\$14,594,697	Yes	-	X		
Titonka	476	\$1,085,239	\$1,099,948	No	Yes		X	
Toledo	2,341	\$3,318,322	\$2,959,804	Yes	-	X		
Toronto	124	\$63,582	\$64,494	No	No			X
Traer	1,703	\$4,718,089	\$4,839,812	No	Yes		X	
Treynor	919	\$917,377	\$902,870	No	No			X
Tripoli	1,313	\$1,183,063	\$1,275,478	No	Yes		X	
Truesdale	81	\$57,800	\$62,700	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Truro	485	\$589,217	\$881,900	No	No			X
Turin	68	\$30,385	\$37,485	No	No			X
Udell	47	\$55,260	\$46,260	No	No			X
Underwood	917	\$880,593	\$939,071	No	No			X
Union	397	\$369,439	\$560,658	No	No			X
Unionville	102	\$48,015	\$41,945	No	No			X
University Heights	1,051	\$826,014	\$1,159,313	No	No			X
University Park	487	\$276,710	\$171,003	No	No			X
Urbana	1,458	\$1,482,790	\$2,945,460	No	Yes		X	
Urbandale	39,463	\$65,716,859	\$67,684,781	Yes	-	X		
Ute	374	\$1,176,878	\$736,331	No	No			X
Vail	436	\$350,980	\$390,245	No	No			X
Valeria	57	\$10,471	\$15,421	No	No			X
Van Horne	682	\$835,716	\$827,389	No	No			X
Van Meter	1,016	\$1,116,076	\$1,117,576	No	Yes		X	
Van Wert	230	\$63,300	\$97,226	No	No			X
Varina	71	\$53,883	\$37,852	No	No			X
Vedic City	1,294	\$4,115,640	\$1,999,785	No	Yes		X	
Ventura	717	\$3,242,808	\$3,070,691	No	Yes		X	

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Victor	893	\$998,000	\$927,000	No	No			X
Villisca	1,252	\$1,404,464	\$1,386,008	No	Yes		X	
Vincent	174	\$171,500	\$188,250	No	No			X
Vining	50	\$24,499	\$25,680	No	No			X
Vinton	5,257	\$12,999,586	\$12,522,541	Yes	-	X		
Volga	208	\$185,552	\$189,557	No	No			X
Wadena	262	\$228,067	\$185,316	No	No			X
Wahpeton	341	\$1,145,942	\$1,204,000	No	Yes		X	
Walcott	1,629	\$4,712,811	\$3,344,524	No	Yes		X	
Walford	1,463	\$975,510	\$1,048,616	No	No			X
Walker	791	\$577,119	\$3,456,624	No	No			X
Wall Lake	819	\$3,129,254	\$2,796,432	No	Yes		X	
Wallingford	197	\$278,700	\$233,726	No	No			X
Walnut	785	\$2,007,521	\$1,607,012	No	Yes		X	
Wapello	2,067	\$1,873,983	\$1,938,958	Yes	-	X		
Washington	7,266	\$8,105,333	\$17,111,898	Yes	-	X		
Washta	248	\$205,512	\$200,886	No	No			X
Waterloo	68,406	\$155,926,213	\$151,466,452	Yes	-	X		
Waterville	144	\$131,974	\$100,804	No	No			X

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Waucoma	257	\$280,250	\$499,130	No	No			X
Waukee	13,790	\$50,586,528	\$54,005,364	Yes	-	X		
Waukon	3,897	\$5,302,775	\$7,926,030	Yes	-	X		
Waverly	9,874	\$20,834,213	\$20,302,096	Yes	-	X		
Wayland	966	\$1,779,742	\$1,937,994	No	Yes		X	
Webb	141	\$106,900	\$161,215	No	No			X
Webster	88	\$65,786	\$59,478	No	No			X
Webster City	8,070	\$21,369,254	\$26,490,187	Yes	-	X		
Weldon	125	\$39,320	\$40,856	No	No			X
Wellman	1,408	\$5,816,031	\$4,630,431	No	Yes		X	
Wellsburg	707	\$750,989	\$751,187	No	No			X
Welton	165	\$216,740	\$198,960	No	No			X
Wesley	390	\$1,150,533	\$460,406	No	No			X
West Bend	785	\$3,293,640	\$3,609,385	No	Yes		X	
West Branch	2,322	\$3,721,457	\$3,758,571	Yes	-	X		
West Burlington	2,968	\$5,543,798	\$5,845,248	Yes	-	X		
West Chester	146	\$126,457	\$127,887	No	No			X
West Des Moines	56,609	\$105,077,102	\$107,973,685	Yes	-	X		
West Liberty	3,736	\$12,292,617	\$12,002,725	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
West Okoboji	289	\$677,158	\$840,954	No	No			X
West Point	966	\$2,156,488	\$2,470,090	No	Yes		X	
West Union	2,486	\$7,050,613	\$8,093,272	Yes	-	X		
Westfield	132	\$213,975	\$213,975	No	No			X
Westgate	211	\$129,994	\$141,996	No	No			X
Westphalia	127	\$49,850	\$43,100	No	No			X
Westside	299	\$329,222	\$347,452	No	No			X
Westwood	112	\$89,262	\$156,117	No	No			X
What Cheer	646	\$465,386	\$431,791	No	No			X
Wheatland	764	\$625,452	\$1,928,366	No	No			X
Whiting	762	\$656,558	\$956,000	No	No			X
Whittemore	504	\$1,448,560	\$1,540,230	No	Yes		X	
Whitten	149	\$52,585	\$57,080	No	No			X
Willey	88	\$24,600	\$29,850	No	No			X
Williams	344	\$561,652	\$635,148	No	No			X
Williamsburg	3,068	\$4,261,584	\$4,271,576	Yes	-	X		
Williamson	152	\$42,442	\$42,419	No	No			X
Wilton	2,802	\$3,313,443	\$3,364,727	Yes	-	X		
Windsor Heights	4,860	\$9,419,883	\$6,799,785	Yes	-	X		

Audit/Exam Requirement for FY12-13

City	Population	Budget Expenditures		Is Population Over 2,000?	Are Budget Expenditures Over \$1M for 2 Consecutive Years?	Audit/Exam Requirement		
		FY 2012	FY 2013			Annual Audit	Annual Exam	Periodic Exam
Winfield	1,134	\$1,601,615	\$1,520,220	No	Yes		X	
Winterset	5,190	\$9,957,586	\$12,344,021	Yes	-	X		
Winthrop	850	\$1,569,567	\$1,632,367	No	Yes		X	
Wiota	116	\$72,505	\$101,385	No	No			X
Woden	229	\$1,977,196	\$760,540	No	No			X
Woodbine	1,459	\$3,553,183	\$2,196,255	No	Yes		X	
Woodburn	202	\$115,947	\$109,365	No	No			X
Woodward	1,024	\$3,818,072	\$1,564,201	No	Yes		X	
Woolstock	168	\$461,800	\$501,000	No	No			X
Worthington	401	\$450,446	\$404,167	No	No			X
Wyoming	515	\$2,143,895	\$1,584,975	No	Yes		X	
Yale	246	\$190,942	\$149,637	No	No			X
Yetter	34	\$43,583	\$57,690	No	No			X
Yorktown	85	\$27,900	\$32,820	No	No			X
Zearing	554	\$551,404	\$664,813	No	No			X
Zwingle	91	\$56,900	\$72,250	No	No			X
Audit/Exam counts:						160	177	610
Total:						947		