

CHAPTER 21  
FILING FEES

**81—21.1(11) Filing fee.** A filing fee, as provided for under Iowa Code section 11.6, subsection 10, shall be paid by governmental subdivisions, listed in Iowa Code section 11.6, subsections 1 to 3, for the filing of each audit performed in accordance with those subsections.

**21.1(1)** The fee shall be remitted according to a fee schedule using six strata based on the budgeted expenditures of the certified budget as last adopted or amended of the governmental subdivision for the fiscal year of the report being filed.

**21.1(2)** The designated strata and applicable fees are as follows:

| Budgeted Expenditures<br>in Millions of Dollars | Fee<br>Amount |
|---|---------------|
| Under 1   | \$100         |
| At least 1 but less than 3                      | \$175         |
| At least 3 but less than 5                      | \$250         |
| At least 5 but less than 10                     | \$425         |
| At least 10 but less than 25                    | \$625         |
| 25 and over                                     | \$850         |

**21.1(3)** The annual fee shall pertain to the fiscal year of the report being filed and not the fiscal year in which the report is filed.

**21.1(4)** The fee should be remitted to the auditor of state at the same time the report is filed.

**21.1(5)** Governmental subdivisions shall be notified annually by July 30 of the amount of the fee for reports filed in the fiscal year.

This rule is intended to implement Iowa Code section 11.6, subsection 10.

**81—21.2(11) Periodic examination fee.** A periodic examination fee, as provided for under Iowa Code section 11.6(11), shall be paid annually by cities that do not otherwise have an audit or fiscal year examination conducted pursuant to Iowa Code section 11.6, subsection 1 or subsection 3, during a fiscal year.

**21.2(1)** The fee shall be remitted according to a fee schedule using five strata based on the average of actual expenditures of the governmental subdivision for the previous two fiscal years.

**21.2(2)** The designated strata and applicable fees are as follows:

| Budget Expenditures<br>in Thousands of Dollars | Fee<br>Amount |
|--|---------------|
| Under 100                                      | \$ 200        |
| At least 100 but less than 250                 | \$ 550        |
| At least 250 but less than 500                 | \$ 800        |
| At least 500 but less than 750                 | \$1,200       |
| 750 or more                                    | \$1,500       |

**21.2(3)** The fee shall be remitted to the office of auditor of state on or before March 31 each year.

This rule is intended to implement Iowa Code section 11.6(11).

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