

*INDUSTRIAL LOAN DIVISION*  
CHAPTER 1

Transferred to Banking Division[187] under the “umbrella” of Department of Commerce[181] as Ch 16, IAC Supp. 4/22/87.

*SAVINGS AND LOAN DIVISION*  
CHAPTERS 2 to 13

Transferred to Savings and Loan Division[197] under the “umbrella” of the Department of Commerce[181], IAC Supp. 3/25/87.

CHAPTERS 14 to 19  
Reserved

*LOCAL AUDIT DIVISION*  
CHAPTER 20

COUNTY AUDITS CONDUCTED BY CERTIFIED PUBLIC ACCOUNTANTS

[Prior to 5/6/87, see Auditor of State[130], Ch 20]  
Rescinded IAB 10/2/91, effective 11/6/91.

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 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.

[Filed 9/13/91, Notice 3/20/91—published 10/2/91, effective 11/6/91]

[Filed 1/15/93, Notice 10/28/92—published 2/3/93, effective 3/10/93]

[Filed 5/9/03, Notice 4/2/03—published 5/28/03, effective 7/2/03]

CHAPTERS 22 and 23  
Reserved