

STATE OF IOWA
1924

REPORT ON

Municipal Finances

For the

YEAR ENDING MARCH 31, 1924

Statistics of Cities and Towns of Iowa

JAMES E. THOMAS
Auditor of State

Published by
THE STATE OF IOWA
Des Moines

STATE OF IOWA
1924

REPORT ON

Municipal Finances

LETTER OF TRANSMITTAL

HON. N. E. KENDALL, *Governor*.

SIR: I have the honor to transmit herewith, in accordance with law, the annual report of the department of Finance and Municipal Accounting for the year beginning April 1, 1923, and ending March 31, 1924.

JAMES E. THOMAS, *Auditor of State*.

Des Moines, Iowa, December 1, 1924.

REPORT OF JAMES E. THOMAS
Auditor of State

Published by
THE STATE OF IOWA
Des Moines

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FINANCE AND MUNICIPAL ACCOUNTING.

REPORT OF THE DEPARTMENT.

This department, which was created by act of the General Assembly, in 1907, is under the supervision and direction of the Auditor of State. The report presented herewith is compiled and published in accordance with law, and contains statistical information concerning cities and towns, tabulated as to receipts and expenditures, together with tables showing debt obligations, as to general bonds, municipal industry bonds, temporary loans, outstanding warrants and all other obligations. The report also shows tables giving the assessed and taxable valuation of property, subject to taxation January 1, 1923, and amount of taxes levied, as of August 1, 1923.

This report is the eighteenth annual report to be published by the Department of Municipal Finance and Accounts, and contains data relative to 105 of the 107 cities, and 777 of the 810 towns.

COMMISSION AND CITY MANAGER CITIES.

During the year covered by this report there has been no change in the number of cities operating under the Commission form of government. The cities having this plan are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Mason City, Fort Dodge and Keokuk.

The municipal corporations being operated under the City Manager plan are: Dubuque, Webster City, Estherville, Clarinda, Mt. Pleasant, Red Oak, Iowa Falls, Maquoketa, Manchester, Anamosa and Villisca. During the year the proposition of establishing the manager form of government for the city of Burlington was defeated by vote of the people.

Cities and towns operating under special charters are: Davenport, Muscatine, Wapello and Camanche.

Under the Iowa statutes municipal corporations are designated as cities of the first and second class and towns. Unincorporated and platted town sites are designated as villages. Cities with a population of 15,000 or more are cities of the first class; those having a population of less than 15,000 are cities of the second class. All other incorporations are towns. When the population of a town reaches 2,000 or more, the town becomes a city, and does not lose its classification as such unless its population should decrease to 1,500 or less. There are 107 cities and 810 incorporated towns in Iowa.

EXAMINATIONS.

The law makes provision that the Auditor of State shall, at least once in each two years audit and report upon the financial conditions and transactions of all cities having a population of three thousand or more, and may examine other cities and towns upon request of the Mayor or council, or upon receipt of a petition signed by 25 or more taxpayers of said city or town. School districts may also secure an audit and examination of their accounts and affairs

on request of the proper officials or by petition of taxpayers, with 25 or more signatures.

MUNICIPALITIES NOT REPORTING.

The report to the Auditor of State from the city of Hamburg was not received in time for inclusion in the statistical tables of the financial transactions of cities. No report was received from the city of Carroll.

Towns failing to report are as follows: Adel, Alvord, Badger, Beaconsfield, Chester, Clermont, Coralville, Crystal Lake, De Soto, Ely, Frederika, Graf, Grant City, Greeley, Harvey, Havelock, Hinton, Hopeville, Imogene, Kenwood Park, Lattners, Lawton, Le Claire, Marcus, Nichols, Oneida, Rake, Richland, Spring Hill, Tabor, Thornburg, University Park, Whiting.

RECEIPTS AND DISBURSEMENTS

	Cities	Towns
Total receipts, all sources.....	\$28,682,417.28	\$10,274,971.40
Total disbursements, all purposes.....	28,340,716.97	9,908,889.60
Cash on hand, beginning of year.....	6,222,120.29	2,282,996.05
Cash on hand, close of year.....	6,563,820.51	2,657,077.85
Receipts per capita, all cities and towns.....	\$28.76	
Disbursements per capita, all cities and towns.....	28.23	

MUNICIPAL INDEBTEDNESS

	Cities	Towns
General bonds.....	\$18,084,335.90	\$ 4,993,077.05
Municipal industry bonds.....	8,257,193.63	4,033,357.59
Temporary loans.....	45,078.36	114,460.48
Outstanding warrants.....	886,181.41	498,770.99
*Special fund bonds.....	12,283,043.25	5,413,588.18
Judgments.....		74,150.58
Miscellaneous debts.....	1,020,482.24	35,982.94
Grand total.....	\$40,576,314.79	\$15,163,387.81
*Practically all for Special Assessment Bonds.		
Indebtedness per capita.....	\$41.16	

PROPERTY SUBJECT TO TAXATION

	Cities	Towns
Assessed valuation, real property.....	\$679,797,124.00	\$201,941,575.00
Assessed valuation, personal property.....	163,535,390.00	80,060,210.00
Assessed valuation, railroad property.....		24,557,982.00
Assessed valuation, telephone and telegraph.....	28,133,803.00	1,508,001.00
Assessed valuation, express companies.....		103,937.00
Total all property.....	\$871,466,317.00	\$308,171,705.00

Taxes are levied on 25 per cent of the assessed valuation of the above listed property.

Assessed valuation of monies and credits...\$273,038,435.00 \$230,804,412.00
Monies and credits are taxed at the rate of five mills on the dollar, actual valuation.

Assessed value per capita of all property.....\$1,242.89
Per capita, except monies and credits.....\$ 870.95
Per capita, monies and credits.....371.94 \$1,242.89

CITY AND TOWN OFFICIALS.

A directory giving the names of the principal officers of the cities

and towns, as of April 1, 1924, is made a part of this report. The report also contains, in conformity with the acts of the 35th General Assembly, the financial report of the Secretary of the League of Iowa Municipalities for the year ending July 31, 1924.

RECOMMENDATIONS.

A number of recommendations for amendments to the laws governing municipalities have been made in previous reports of this department, and are herewith repeated because experience in the examination of cities has disclosed the fact that there are instances wherein laws governing city officials and the collection and disposition of public revenue should either be repealed or amended. Suggestions of changes in the laws are made as follows:

FIRST:

That a law should be enacted that clerks of municipal and superior courts shall pay into the city treasury on January 1, and July 1, of each year, all unclaimed fees in their possession. Under the present method of handling these fees the clerks of the municipal and superior courts are not making such disposition of them, and the law does not definitely state that they shall do so.

SECOND:

That a law should be enacted providing for the publication in at least one or more papers of general circulation in said city or town, a short, concise resume of the report of the examiner for each city or town examined.

THIRD:

That the special assessment laws relating to street improvements be amended so that cities may take care of deficiencies which occur in bond issues for such improvements. It is a fact that several cities and towns are showing a deficit, or will show a deficit at the time for final payment or settlement on bonds issued for special assessment improvements. There are three reasons for the occurrence of these deficiencies. First: Delinquencies on special assessments payable to the county treasurer; Second: Interest accruals on principal and on interest due and unpaid; Third: Payment of the entire assessment after the property owner has waived the same and it has been certified up to the county treasurer for collection in annual installments. Some action should be taken to overcome these unfavorable conditions.

FOURTH:

Attention is called to the fact that Section 113, Code 1924, requires an examination of all cities having a population of three thousand or more at least once in each two years. It is suggested that this section be amended so as to require the examination of all cities of the First class annually. The law now requires that cities operating under the Commission Plan of Government shall have an annual audit and examination of their accounts and affairs. Other cities in this class should be subject to the same provisions. It is

also recommended that all cities of the Second class be examined at least once in each two years. This will add to the provisions of the present law all those cities having a population of less than three thousand. It is also recommended that all independent school districts lying in whole or in part in cities of the First class be examined once each year; that all independent school districts lying in whole or in part in cities of the Second class be examined at least once in each two years; and that the examination of school districts be made at the time examination of the city accounts is made.

FIFTH:

The laws which govern independent divisions of city government, such as libraries, water works, hospitals and in some cases cemeteries and parks, provide that the fiscal year shall be from January 1 to December 31, while the municipal fiscal year is April to April, covering parts of two calendar years. The law should be changed to include independent divisions of municipal government in conformity with the laws governing general city business.

EXAMINATION FEES PAID APRIL 1, 1923 TO APRIL 1, 1924

Name of City	Date of examination	Cost of examination	Date of payment
Pella.....	Mar. 7, 1923	\$ 182.52	April 12, 1923
Clinton.....	June 17, 1923	315.75	April 17, 1923
Yarick, Id.....	Mar. 28, 1923	212.23	April 28, 1923
Des Moines.....	Mar. 28, 1923	261.72	April 28, 1923
Ponda.....	May 19, 1923	247.08	May 8, 1923
Cherokee.....	Mar. 28, 1923	217.98	May 8, 1923
Oslewa.....	Mar. 17, 1923	222.06	May 10, 1923
Indianola.....	April 14, 1923	121.68	May 11, 1923
Indianola.....	April 14, 1923	103.61	May 11, 1923
Keokuk.....	April 30, 1923	311.28	May 16, 1923
Keokuk.....	Mar. 29, 1923	355.90	May 19, 1923
Linn Grove.....	Oct. 22, 1919	6.79	May 2, 1923
Le Mars.....	April 2, 1923	134.95	May 22, 1923
Knoxville.....	Dec. 1, 1920		
Eddyville.....	April 12, 1923	381.02	May 23, 1923
Oskaloosa.....	Mar. 1920	432.06	June 7, 1923
Storm Lake.....	May 18, 1923	311.29	June 22, 1923
Sheffield.....	May 4, 1923	266.16	June 28, 1923
Toledo.....	June 8, 1923	92.18	July 11, 1923
Moyile.....	June 15, 1923	129.87	July 23, 1923
Moyile.....	Aug. 11, 1922	219.54	Aug. 8, 1923
Rikhart.....	June 29, 1923	36.95	Aug. 8, 1923
Perry.....	June 25, 1923	440.44	Aug. 21, 1923
Perry.....	June 25, 1923	.52	Aug. 31, 1923
Dubuque.....	June 29, 1923	493.06	Sept. 5, 1923
Stuart.....	Aug. 23, 1923	124.30	Sept. 6, 1923
Missouri Valley.....	Aug. 9, 1923	302.32	Sept. 7, 1923
Myrtle.....	July 11, 1923	94.97	Sept. 7, 1923
Marion.....	Aug. 3, 1923	222.73	Sept. 7, 1923
Centerville.....	July 28, 1923	336.62	Sept. 7, 1923
Marshalltown.....	May 4, 1923	672.39	Oct. 11, 1923
Marion.....	Aug. 25, 1923	39.46	Oct. 22, 1923
Carroll.....	Sept. 5, 1923	229.61	Nov. 6, 1923
Sioux City.....	Sept. 7, 1923	813.45	Nov. 7, 1923
Ames.....	Aug. 7, 1923	404.75	Nov. 8, 1923
Des Moines.....	April to		
Fort Dodge.....	Nov. 20, 1923	4,210.54	Nov. 27, 1923
Denison.....	Oct. 18, 1923	779.58	Dec. 5, 1923
Denison.....	Dec. 1, 1919	*600.00	Dec. 6, 1923
Ottumwa.....	Nov. 21, 1923	404.85	Dec. 18, 1923
Waterloo.....	Sept. 27, 1923	555.52	Dec. 30, 1923
Denison.....	Dec. 7, 1923	328.85	Jan. 9, 1924
Cherokee.....	Jan. 2, 1924	221.82	Feb. 11, 1924

*Old account.

Mason City.....	Dec. 19, 1923	489.64	Feb. 13, 1924
Port Dodge.....	Jan. 23, 1924	158.04	Feb. 25, 1924
Grinnell.....	Jan. 16, 1924	384.05	Mar. 5, 1924
Sibley.....	Feb. 8, 1924	329.75	Mar. 8, 1924
Des Moines.....	Nov. 30, 1923		
Alcona.....	to Mar. 3, '24	2,014.91	Mar. 17, 1924
Webster City.....	Feb. 21, 1924	259.24	Mar. 31, 1924
Webster City.....	Jan. 7, 1924	491.49	Mar. 19, 1924
Total cities and towns.....		\$ 20,186.32	
School Districts Examined—			
Elwood.....	Mar. 28, 1923	\$ 21.08	May 10, 1923
Runnells.....	June 5, 1923	167.50	July 12, 1923
Elwood.....	July 5, 1923	34.05	July 17, 1923
Greenfield Twp.....	Oct. 11, 1923	99.68	Nov. 19, 1923
Total school districts.....		\$ 325.31	
Municipal Water Works Examined—			
Dubuque.....	June 29, 1923	\$ 163.59	Sept. 5, 1923
Waterloo.....	Oct. 31, 1923	138.92	Nov. 19, 1923
Mason City.....	Dec. 19, 1923	339.29	Feb. 20, 1924
Total municipal water works.....		\$ 572.80	
Miscellaneous Examinations—			
State Bond & Mortgage Co.....	Jan. 7, 1924	\$ 167.30	Jan. 22, 1924
Mutual Home L. & Sav. Assn.....	Jan. 22, 1924	125.37	Feb. 14, 1924
Continental Securities Co.....	Jan. 21, 1924	50.55	Feb. 11, 1924
Total miscellaneous examinations.....		\$ 290.12	

RECAPITULATION

Cities and towns.....	\$20,186.32
School districts.....	325.31
Municipal water works.....	572.80
Miscellaneous.....	290.12
Total all examination fees.....	\$21,374.55

ACCOUNTING LAW

CHAPTER 10, CODE, 1924

SECTION 111. *Uniform System of Accounting.* The Auditor of State shall prescribe a uniform system of blanks and forms for all financial accounts, receipts and reports of all county, city, and town offices, including offices of cities acting under special charter. Said system shall, as far as practicable, follow the classifications and definitions of such transactions in use in the national census office, when not in conflict with the laws of this state. Said blanks and forms shall, by said auditor, be revised, from time to time, in order to render the same more efficient and to meet changes in the law.

SEC. 112. *Duty to Install.* It shall be the specific duty of each county, city, and town officer to install and use in his office the system of uniform blanks and forms so prescribed for his office. State examiners of accounts are charged with the specific duty to assist all such officers in installing said system.

SEC. 113. *Examination of Cities and Counties.* The Auditor of State shall cause the financial condition and transactions of all county offices to be examined at least once each year, by a state examiner of accounts, and shall cause a like examination, biennially, of all offices of all cities and towns having a population of three thousand or more, including offices of cities acting under special charter.

SEC. 114. *State Examiners.* The Auditor of State shall appoint such number of state examiners of accounts as may be necessary to make such examinations. Said examiners shall be of recognized skill and integrity, familiar with the system of accounting in county and city offices and with the laws relating to county and city affairs. Each examiner shall give bond in the sum of two thousand dollars, conditioned as the bonds of county officers, which bonds shall be approved and filed as bonds of state officers. Such examiners shall hold their positions for four years, unless sooner removed by the Auditor of State for cause, and be subject at all times to the direction of said Auditor.

SEC. 115. *Assistants.* The Auditor of State shall appoint such additional assistants to the examiners as may be necessary, who shall be subject to discharge at any time by the Auditor. Such assistants shall receive such reasonable compensation as the Auditor may fix and shall be paid in the same manner as examiners. The compensation of such assistants shall be considered as part of the cost of examination.

SEC. 116. *Examinations.* Said examiners shall have the right while making said examinations, to examine all papers, books, records, and documents of any of said offices and shall have the right, in the presence of the custodian or his deputy, to have access to the cash drawers and cash in the official custody of such officer, and a like right, during business hours, to examine the public accounts of the county or city in any depository which has public funds in its custody pursuant to law.

SEC. 117. *Scope of Examinations.* All examinations shall be made without notice to the office examined. On every examination inquiry shall be made as to the financial condition and resources of the county or city; whether the cost price for improvement and materials in said county or city is in excess of the cost price for like things in other counties or cities of the state; whether the county or city authorities are complying with the law; and whether the accounts and reports are being accurately kept.

Sec. 118. *Subpoenas.* The Auditor of State and all examiners shall, in all matters pertaining to an authorized examination, have power to issue subpoenas of all kinds, administer oaths and examine witnesses, either orally or in writing, and the expense attending the same, including the expense of taking oral examinations in shorthand, shall be paid as other expenses of the examiner.

Sec. 119. *Refusal to Testify.* In case any witness duly subpoenaed refuses to attend, or refuses to produce documents, books, and papers, or shall attend and refuse to make oath or affirmation, or, being duly sworn or affirmed, shall refuse to testify, the Auditor of State or the examiner may apply to the district court, or to any judge of said district court having jurisdiction thereof, for the enforcement of attendance and answers to questions as provided by law in the matter of taking depositions.

Sec. 120. *Reports.* A report of such examination shall be made in triplicate, signed, and verified by the officer making the examination; one copy to be filed with the auditor of state; one copy with the officer under investigation, and one copy with the auditor of the county if a county office is under investigation, or with the mayor or city council if a city office is under investigation. All reports shall be open to public inspection.

Sec. 121. *Report Filed with County Attorney.* If said examination discloses any irregularity in the collection or disbursement of public funds or in the abatement of taxes a copy of said report shall be filed with the county attorney and it shall be his duty to cooperate with the state auditor, and, in proper cases, with the attorney general, to secure the correction of the irregularity.

Sec. 122. *Duty of Attorney General.* In the event such examination discloses any grounds which would be ground for removal from office, a fourth copy of said report shall be provided and filed by the auditor of state in the office of the attorney general of the state, who shall thereupon take such action as, in his judgment, the facts and circumstances warrant.

Sec. 123. *Disclosures Prohibited.* No such examiner shall make any disclosure of the result of any investigation, except as he is required by law to report the same or to testify in court. Any violation of this provision shall be ground for removal.

Sec. 124. *Examination of Other Municipalities.* Any township, school, or municipal corporation, not embraced within the foregoing provisions of this chapter, may, on application to the auditor of state, secure an examination of its financial transactions and the conditions of its funds, or a like examination may be had on an application of twenty-five or more taxpayers of such township, school, or other corporation, accompanied by such showing of facts as, in the opinion of the auditor of state, will justify such examination.

Sec. 125. *Bills.* Each examiner shall, on the completion of an examination, file with the auditor of state a detailed, itemized, and sworn voucher of his per diem and expenses, which voucher, when approved by said auditor and by the state board of audit, shall be paid from any unappropriated funds in the state treasury.

Sec. 126. *State Reimbursed.* Upon payment by the state of the per diem and expense aforesaid, the auditor of state shall at once file with the warrant-issuing officer of the county or municipality whose office was examined, a copy of the voucher so paid by the state and thereupon said warrant-issuing officer shall at once draw his warrant for said amount on the general funds of his county or municipality in favor of the auditor of state, which warrant shall be placed to the credit of the general fund of the state.

GENERAL TABLES

CITIES AND TOWNS

TABLE NO. 1A—CITIES—DATE OF INCORPORATION; AREA; 31, 1924; BALANCE

No. in order of population	City	First	Last	Date of Incorporation	Population census 1920	Square miles in corporation	County Tax Receipts			
							General government	Independent divisions	Special assessments	Miscellaneous
	Grand total.....				925,152		\$8,828,876.34	\$2,693,390.71	\$2,454,030.30	\$315,767.08
1	Des Moines	1857	1869	126,468	34.56	1,326,130.80	1,196,000.84	81.75	12,189.69	
2	Sioux City	1857	1874	71,227	14.74	1,043,877.70	48,702.32	218,527.85	618.11	
3	Davenport	1869	1881	60,727	16.24	919,075.80	52,427.50	5,427.20		
4	Cedar Rapids	1856	1908	45,506	13.12	822,808.64	60,047.99	343,297.79	4,826.68	
5	Dubuque	1837	1857	39,141	13.00	606,032.45	130,759.57	109,507.85	437.00	
6	Waterloo	1868	1906	26,239	13.51	529,756.48	92,084.17			
7	Council Bluffs	1848	1868	36,162	16.25	197,185.79	35,537.71	145,067.94	1,292.46	
8	Clinton	1869	1881	24,151	10.46	197,185.79	35,537.71	145,067.94	1,292.46	
9	Burlington	1837	1910	24,057	10.25	230,379.55	65,007.30	2,072.11		
10	Ottumwa	1851	1913	23,003	7.80	188,986.85	30,335.30			
11	Mason City	1870	1913	20,065	5.99	168,257.77	45,173.03	2,841.54	80,561.61	
12	Fort Dodge	1869	1911	19,347	4.90	161,227.65	29,784.48	156,430.28	29,708.27	
13	Muscatine	1839	1881	16,008	6.70	182,714.80	67,317.42	89,531.25		
14	Marshalltown	1863	1913	15,781	5.75	28,067.00	85,179.00		16,205.27	
15	Keokuk	1848	1868	14,435	7.00	160,171.89	9,122.19			
16	Boone	1866	1908	12,451	4.98	97,068.77	14,071.94	60,838.80	1,128.08	
17	Port Madison	1839	1869	12,066	8.00	20,833.08	4,313.63		87,904.17	
18	Iowa City	1853	1901	11,207	5.12	148,057.50	30,129.62	34,300.45		
19	Oskaloosa	1863	1901	9,427	3.80	76,799.87	16,403.09	21,781.15		
20	Centerville	1859	1869	8,486	3.50	39,294.03				
21	Creston	1871	1881	8,034	5.00	41,251.85	4,221.16	50,433.14		
22	Osella	1888	1907	7,455	4.00	42,534.34	4,307.49			
23	Charles City	1860	1905	7,450	4.00	69,875.13	9,061.31	35,752.27		
24	Newton	1850	1876	7,276	4.00	78,132.99	6,000.70	7,871.62	1,384.48	
25	Cedar Falls	1862	1906	6,316	4.00	54,630.55	12,171.66	2,117.74		
26	Ames	1870	1869	6,270	6.00	83,432.65	10,978.50			
27	Fairfield	1847	1908	5,945	2.50	46,778.21	5,264.05	10.29	1,499.02	
28	Cherokee	1870	1901	5,824	3.50	57,307.96	5,555.32	66,119.85		
29	Webster City	1874	1906	5,637	12.00	15,554.05	17,336.96	22,880.55		
30	Perry	1875	1885	5,642	4.00	50,300.31	7,229.52	30,461.48		
31	Red Oak	1860	1876	5,678	3.25	38,820.90	6,408.08			
32	Grinnell	1865	1878	5,519	7.79	55,519.79	9,007.94	1,367.38		
33	Atlantic	1909	1878	5,329	2.00	32,072.72	10,899.30	8,235.74		
34	Shenandoah	1871	1886	5,355	2.00	50,281.52	4,706.01			
35	Chariton	1857	1874	5,175	2.50	31,783.13		598.42		
36	Albia	1859	1876	5,067	9.00	19,350.03	38,300.82	6,734.05		
37	Estherville	1881	1894	4,600	4.00	32,156.42	8,899.67	104,394.47		
38	Washington	1891	1891	4,097	2.00	48,300.70	6,030.39			
39	Le Mars	1881	1881	4,093	1.50	11,253.06	23,302.55	8,083.54		
40	Spencer	1880	1892	4,609	3.51	11,253.04	35,068.23	56,217.34	194.30	
41	Clarinda	1867	1882	4,511	2.00	9,027.27	30,712.32			
42	Eagle Grove	1888	1892	4,433	4.00	19,707.51	3,760.33	42,297.24		
43	Carroll	1869	1892	4,254	3.50	28,659.81	5,562.56	1,544.42		
44	Marion	1862	1864	4,138	4.00	4,138.42		23,347.45	3,600.88	
45	Decorah	1867	1871	4,039	3.00	2,681.12	25,778.45			
46	Mount Pleasant	1842	1856	3,987	4.00	16,995.21	3,715.08	5,191.91		
47	Missouri Valley	1871	1885	3,965	4.50	6,126.15	15,463.82	40,663.55		
48	Iowa Falls	1860	1865	2,781	6.00	27,858.62	8,111.15			
49	Belle Plaine	1866	1886	3,887	3.00	28,065.82		6,986.31	761.97	
50	Greenwood	1877	1884	3,803	2.50	22,047.49	2,633.29			
51	Algona	1872	1888	3,724	2.00	9,037.39	31,296.13	27,810.35	294.19	
52	Independence	1864	1885	3,672	1.75	84,701.64	1,757.00		164.80	
53	Storm Lake	1873	1901	3,658	2.00	30,665.74	84,072.04			
54	Valley Junction	1863	1900	3,631	2.00	5,237.41	16,569.55	25,301.11		
55	Indianola	1864	1881	3,628	3.00	7,776.06	15,128.92	10,229.90	19,481.38	
56	Maquoketa	1853	1857	3,620	4.00	15,969.99	10,411.11	129.14		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH APRIL 1, 1923

Office Receipts														No. in order of population
Grand total taxes	Franchise	Poll tax	Business licenses	Cigarette license	Dog license	Fees, fees and forfeitures	Departmental permits							
\$14,292,872.43	\$127,554.15	\$118,082.85	\$231,863.95	\$105,038.88	\$22,945.03	\$297,113.52	\$ 76,477.39							
2,404,273.30	43,976.84		39,430.50			589.50	76,276.24	22,380.91						
1,053,367.56	68,254.51		34,113.00			5,023.00	24,068.15	3,909.00						
956,021.16			22,522.40			5,109.00	18,387.00	11,622.30						
538,600.00			15,102.43			1,866.00	17,813.95	6,557.75						
1,013,204.91	600.00		18,000.47			1,496.00	18,820.72	3,635.00						
159,087.08		14,467.28	9,540.15			604.00	22,500.00	7,957.21						
432,440.05		12,275.32	6,239.48			1,367.00	3,239.40							
285,613.96			3,170.50	4,300.00		1,385.00	11,279.67							
297,483.95			3,410.65	5,800.00	286.00	6,923.21	2,009.84							
222,342.22	1,979.11	8,661.00	3,467.62	4,700.00	745.00	9,703.80	2,034.57	10						
206,834.43		6,973.50	5,955.67	5,700.00	561.00	8,015.45	2,694.27	11						
170,583.93		5,946.00	3,488.00	4,700.00	105.00	14,527.00	4,544.58	12						
339,963.47			1,580.00	2,000.00	336.50	748.25	665.10	13						
129,451.27		3,886.00	2,639.80	2,800.00	139.00	5,424.42	1,252.12	14						
160,094.05			1,362.00	2,400.00	1,176.00	3,397.68	1,058.25	15						
173,128.49			1,833.47	1,450.00	35.00	4,172.50	1,570.00	16						
113,050.83		1,603.00	1,997.50	2,025.00	175.00	4,802.95	707.00	17						
197,527.66		2,342.05	2,427.91	2,025.00	124.00	4,366.11	466.15	18						
160,819.90		1,801.00	611.75	1,825.00	779.50	4,009.64	20.00	19						
58,075.16		4,505.00	1,191.00	1,200.00	110.00	1,631.50		20						
96,303.15		1,759.00	1,005.45	1,875.00		1,777.35	129.85	21						
46,871.74		3,434.30	2,226.25	1,050.00	174.00	2,250.85	58.00	22						
114,088.00		1,565.75	1,405.78	825.00	29.25	636.24	36.00	23						
171,013.67		678.00	793.25	450.00	109.00	686.40	65.25	24						
68,939.45		1,480.00		900.00	190.00	1,204.30	66.50	25						
54,630.55		1,772.00	1,087.00	1,800.00	20.00	1,385.90	728.45	26						
52,563.32		2,548.20	901.83	1,680.00	80.00	41.00		27						
125,012.72		1,119.00	1,544.25	525.00	182.00	1,019.70	247.50	28						
32,880.55		837.50	829.50	825.00		376.19		29						
87,031.31		1,254.00	1,808.88	1,050.00	214.00	439.15		30						
45,328.58		1,009.70	1,412.07	825.00		28.00		31						
68,905.11		1,441.00	1,068.45		440.00	1,784.15		32						
97,177.76		465.00	831.85	1,725.00	300.25	118.35		33						
54,087.53		1,836.00	888.30	900.00	216.00	1,571.87	176.60	34						
32,072.72		1,727.86	400.00	675.00		411.65		35						
68,984.50		970.00	1,413.13	900.00		161.00		36						
140,200.56		981.50		825.00		315.00	730.00	37						
55,411.00		790.00	283.00	675.00		228.00		38						
42,629.09		1,053.00	670.60	1,590.00		410.75		39						
39,772.91		1,310.00	515.00	1,275.00	76.00	47.00		40						
29,792.50		1,658.00	1,076.30	600.00		225.70	59.00	41						
65,765.08		1,173.00	609.00	675.00	102.00	1,257.00		42						
								43						
36,353.64		363.00	528.00	450.00	20.00	405.00		44						
61,807.66		860.00	944.25	1,050.00	26.00	50.35		45						
25,962.80		440.00		590.00		341.25		46						
69,181.53		1,215.00	848.50	900.00	56.00	991.50		47						
35,960.80		1,818.00	609.25	825.00	78.00	379.00		48						
35,403.63		1,568.00	657.50	750.00		643.65		49						
45,228.34		1,286.00	50.17	390.00		74.85		50						
68,438.07		431.00	849.00	525.00		196.00		51						
36,622.40		780.00	261.00	675.00		81.75		52						
54,770.82		120.00	937.85	625.00	57.75	255.10		53						
47,220.07			487.00	1,350.00		1,511.30	70.00	54						
46,628.34		515.00	135.00			505.00	58.00	55						
25,631.24		802.00	815.50	900.00		452.50		56						

TABLE NO. 1A—CONTINUED—CITIES—DATE OF INCORPORATION;
MARCH 31, 1924;

No. in order of population	City	Date of Incorporation		Population census 1920	Square miles in corporation	County Tax Receipts				
		First	Last			General government	Independent divisions	Special assessments	Miscellaneous	
57	Danison	1875	1895	3,561	4.00	43,039.21				
58	Knoxville	1854	1880	3,523	4.00	27,965.75	1,556.47	1,897.46	2,100.00	
59	Snedden	1872	1894	3,498	1.00	8,302.81	32,778.28			
60	Jefferson	1871	1868	3,416	2.50	25,517.94	2,945.61		6,346.24	
61	Vinton	1869		3,381	2.00	22,715.08	10,950.24			
62	Waverly	1859	1890	3,352	4.00	20,824.84	9,266.05	8,817.80	2,847.06	
63	Pella	1865	1871	3,238	2.00	33,728.47	4,881.80	91,561.11		
64	Cresco	1869	1868	3,165	3.00	37,129.71	4,119.29			
65	Eldora	1865		3,189	4.00	25,374.11				
66	Manchester	1903	1868	3,111	7.75	28,032.06	2,712.93	8,734.74		
67	Hampton	1870	1883	2,992	5.75	42,708.28	6,343.06			
68	Winterset	1878	1885	2,908	3.00	8,361.29	20,123.94			
69	Anamosa	1867	1871	2,881	1.25	16,312.14		236.13		
70	Osage	1871	1880	2,878	1.00	26,844.34	3,068.76	26,755.41		
71	Harian	1879	1890	2,831	3.00	7,710.94	33,372.23	1,823.42		
72	Clarion	1881	1911	2,826	4.00	20,331.30		5,915.16		
73	Clear Lake	1871		2,804	2.50	7,731.71	32,073.96			
74	Mystic	1880	1900	2,766	1.00	4,856.26		1,344.82		
75	Emmettsburg	1877	1863	2,762	3.75	21,023.90	6,708.06	63,969.92		
76	Oswego	1869	1869	2,684	2.18	17,535.82				
77	Nevada	1869	1863	2,669	2.50	6,396.48	18,508.12			
78	Sac City	1860	1901	2,630	6.25	27,405.23	2,864.24	63,902.54		
79	Tama	1860	1863	2,601	3.00	22,882.81	1,030.35	35,068.13	1,899.40	
80	New Hampton	1873	1866	2,539	2.25	5,506.85	16,576.00	3,788.96		
81	Colfax	1891	1901	2,504	1.00	11,076.29	1,703.75			
82	Harwarden	1897	1906	2,491	3.00	13,380.02	2,455.51	56,845.86		
83	Waukon	1883	1901	2,359	1.00	82,102.01	4,083.23	1,408.26		
84	Monticello	1869	1866	2,297	4.00	5,162.42	8,700.62	271.39	5,071.75	
85	Osawa	1868	1869	2,256	4.20	26,771.44	1,730.56			
86	Humboldt	1869		2,232	3.00	7,473.45	7,432.30	12,413.33	3,686.75	
87	Sigourney	1868		2,210	1.00	5,683.01	18,568.61			
88	Leon	1867	1906	2,193	2.00	28,770.24			2,291.07	
89	Bettendorf	1869	1892	2,178	2.00	29,151.45	1,117.32			
90	Rock Rapids	1885	1912	2,172	4.00	11,527.67	25,945.73	54,323.22		
91	Forest City	1879		2,145	4.00	29,476.47		2,638.55		
92	Tipton	1857		2,142	1.00	14,448.64	8,440.43	1,254.27	748.71	
93	Villisca	1869	1892	2,113	2.50	5,997.41	17,731.05	10,594.96	15.75	
94	Lake City	1862	1860	2,110	4.75	22,253.65	7,820.86	2,611.60		
95	Audubon	1881	1919	2,108	1.30	27,806.71	6,475.99		50.00	
96	Eldon	1873		2,091	.75	6,713.85				
97	Bedford	1865	1865	2,073	1.25	5,680.62	5,680.28	15,856.84		
98	Bloomfield	1863	1904	2,064	2.00	6,303.89	7,405.34	2,430.26	9,977.63	
99	Marengo	1869	1895	2,048	.60	14,925.71	3,856.82	25,365.86		
100	Rockwell City	1882		2,039	4.00	14,672.81	7,837.03			
101	Ida Grove	1867	1906	2,029	1.50	22,188.87		94,976.39		
102	Hamburg	1867		2,017						
103	Cornell	1871	1905	1,840	1.00	5,020.87	15,453.64			
104	Seymour	1874	1865	1,746	1.25	2,423.49	4,092.22		5,637.48	
105	Stuart	1877	1883	1,716	1.75	10,451.14	10,623.87	11,787.79		
106	What Cheer	1866	1864	1,626	2.00	12,563.29				
107	Toledo	1880	1883	1,604	1.25	20,901.74	1,600.48			

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1923

Office Receipts									
Grand total taxes	Franchise	Poll tax	Business licenses	Cigarette license	Dog license	Phone, fees and forfeitures	Departmental permits	No. in order of population	
43,639.21		357.00	406.85	1,300.00	60.00	160.20		57	
42,513.48		66.00	711.75	525.00	24.00	215.25		58	
40,578.12		252.00	187.50	600.00		500.04		59	
34,803.79			516.60	750.00		517.05		60	
32,065.32		600.00	241.00	675.00	138.00	200.00		61	
42,256.36		1,263.88	394.25	375.00	62.00	170.00		62	
130,171.38		868.00	200.00	375.00	64.00	238.00		63	
41,349.00		414.00	330.00	65.00		449.00		64	
35,274.11		340.00	425.80	525.00		391.00		65	
39,706.22		154.00	354.00	825.00	28.00	259.00		66	
49,141.34		392.50	492.16	600.00	6.00			67	
38,485.23		448.73	649.61	600.00				68	
16,567.27		540.00	208.00	525.00	125.00	157.15	4.00	69	
66,968.51		936.00	420.85	450.00		579.70	414.00	70	
42,066.60		570.00	788.50	600.00	54.00	158.00		71	
41,302.15	418.37	1,155.00	700.00	675.00	10.00	456.75		72	
39,806.67		114.00	610.00	450.00	67.00			73	
6,201.08		846.00	682.25	225.00	54.00	121.50		74	
92,373.88		26.00	494.23	425.00		51.00		75	
17,835.83		320.50	175.00	600.00		30.00		76	
24,704.60		195.00	817.25	75.00		96.00		77	
94,172.01		1,036.80	225.45	450.00	42.00	372.25	45.00	78	
61,780.30		868.00	270.00	816.50		133.20		79	
27,470.84		576.00	302.50	862.35		30.00		80	
12,780.02		1,011.32	654.50	375.00	35.50	143.80	80.88	81	
72,681.39		820.00	309.00	750.00		320.30	27.00	82	
38,255.50		983.00	20.50	450.00		270.95	8.00	83	
21,765.19		627.50	190.00	600.00	137.00	90.00		84	
39,872.00		466.00	625.00		38.00			85	
39,905.92		373.00	760.50	600.00	5.00	66.50		86	
24,250.62		822.00	200.00	300.00		174.50		87	
28,370.24		60.00	195.78	375.00	22.00	98.20		88	
29,907.82			500.80	900.00	182.00	1,725.42		89	
91,706.62			492.15	825.00		45.80		90	
32,115.00		27.00	237.95	418.68				91	
24,892.05	60.00	216.00	245.00	525.00		45.00	57.00	92	
32,329.11		528.00	577.00	300.00	12.00	222.40		93	
24,104.41		234.00	443.00	750.00	550.15			94	
34,422.70		380.00	239.00	300.00		189.40		95	
7,305.50		448.00	100.15	375.00		284.05		96	
25,064.74		717.00	150.60	225.00	56.00	273.50		97	
22,068.35		905.10	105.00	675.00		683.47		98	
44,175.28			492.33	675.00		50.00	12.00	99	
22,510.84		800.00	775.50	450.00	74.00	300.05		100	
117,105.20		300.00	245.00	525.00		166.75		101	
39,514.51		530.00	690.00	825.00	31.00	490.50	32.50	102	
12,860.19			350.71	225.00		305.87		103	
32,884.80		122.00	407.69	300.00		78.00		104	
12,563.29		208.00	182.00	300.00				105	
22,908.22		387.00	105.10	150.00		10.00	1.00	106	

TABLE NO. 1B—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1924:

No. in order of population	City	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	Grand total.....	\$ 2,519,391.06	\$45,391.15	\$69,979.27	\$48,947.01	\$13,837.62	\$232,870.59
1	Des Moines.....	983.30	17,080.50	775.00	5,285.55	21,731.59	
2	Sioux City.....	32,124.28	16,574.12	2,610.66	26,632.00		
3	Davenport.....	724,702.08	5,541.05	5,000.00			
4	Cedar Rapids.....	13,218.22	800.25	100.50	1,555.45	52,947.21	
5	Dubuque.....	140,062.80	20,203.98	329.00	2,000.96	45,439.02	
6	Waterloo.....	274,985.07	6,007.50	25.70	245.00	8,313.18	
7	Council Bluffs.....	231,980.68	1,975.00	5.00			
8	Clinton.....	467,773.84		25.00	24,555.01		
9	Burlington.....	80,656.97	1,953.43	2,315.00		21,817.51	
10	Mason City.....	8,102.36	82.78				
11	Port Dodge.....			244.30			
12	Muscatine.....			29.00			
13	Marshalltown.....	1,009.47		210.95	153.50		
14	Keokuk.....	96,025.45		308.30		446.43	
15	Boone.....	113.13	32.61	310.00	662.00		
16	Fort Madison.....	76,317.11		603.00	851.77		
17	Iowa City.....	791.09		121.30		275.24	
18	Oskaloosa.....						
19	Centerville.....		4.90	50.00			
20	Creston.....						
21	Oelwein.....						
22	Charles City.....			279.19	100.00		
23	Newton.....			880.00			
24	Cedar Falls.....	264.96				1,190.05	
25	Ames.....	35,271.21		400.00	30.00		
26	Fairfield.....	47,148.11			110.00	5,061.53	
27	Cherokee.....						
28	Webster City.....			248.45	300.00	172.07	
29	Perry.....	791.58	226.50	97.20	288.50	4,903.23	
30	Red Oak.....	28.02		300.00	180.00	299.34	
31	Grinnell.....		764.50		645.00	728.19	
32	Atlantic.....	31,974.30		193.65	575.00		
33	Shenandoah.....			30.00			
34	Chariton.....				91.50	2.00	
35	Albia.....	11,002.15	161.00	294.85	18.00		
36	Etherville.....						
37	Washington.....			2,004.25			
38	Le Mars.....	22,615.91		1,775.00	65.00	28.00	
39	Spencer.....						
40	Clarinda.....			2,080.25	4,308.00		
41	Eagle Grove.....			1,087.16	61.00		
42	Carroll.....						
43	Marion.....			3,663.00	16.00	255.50	
44	Decorah.....	6,881.02				3,351.53	
45	Mount Pleasant.....			184.50			
46	Missouri Valley.....			75.00	15.00		
47	Iowa Falls.....				300.50		
48	Belle Plaine.....			300.80			
49	Glenwood.....						
50	Algona.....	5,180.46		450.00	2,856.80	3,114.71	
51	Independence.....			102.23		6,472.82	
52	Storm Lake.....		889.75			12,117.18	
53	Valley Junction.....	7,890.79	48.00				
54	Indianola.....				180.00		
55	Maquoketa.....					183.00	

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1923

Street Department Receipts										No. in order of population
Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street opening	Snow removal	Weed cutting	Street sprinkling and eoling		
\$257,937.24	\$239,552.10	\$16,196.22	\$75,128.39	\$4,497,495.42	\$19,814.22	\$ 471.05	\$2,925.72	\$26,430.92		
61,949.28	51,327.61		429.35	343,122.32					1	
31,004.09			463.95	345,006.79					2	
21,009.34	66,337.01		18,086.26	906,907.54	11,081.35			2,610.75	3	
22,630.94	7,055.54		13,288.76	148,409.86					4	
5,838.24	4,921.16		8,540.82	95,997.10					5	
346.03	1,285.14		8,690.74	274,437.37					6	
7,444.89	84,890.84		9,265.31	421,361.03	613.50		1,490.70		7	
75.79			976.95	256,512.77				534.50	8	
		5,000.00		493,982.54				102.25	9	
8,439.54	765.03	1,100.00		147,123.43					10	
341.35	425.30		4,046.31	69,065.15				349.87	11	
	550.54		1,934.88	35,189.33				2.00	12	
				6,015.13					13	
				25,051.61					14	
		25.00	721.78	14,611.81	2,821.80			4,818.06	15	
1,469.41	2,068.85	25.00		120,757.64					16	
6,890.49	6,427.95		103.05	12,985.00					17	
1,008.01			462.70	55,856.98					18	
0,180.89			159.09	10,955.14					19	
50.83				9,627.50					20	
				6,617.91					21	
12.36			4.00	8,349.41					22	
			154.86	6,084.20					23	
34.02			7.00						24	
			929.80	4,856.66					25	
8.80	1,000.00	1,025.00		7,005.55	202.95	34.11	145.75		26	
	3,570.94		279.88	46,555.80		2.25			27	
151.74				57,462.41	9.90	74.50	13.00		28	
501.59			113.15	5,252.19			58.50		29	
528.52			95.54	3,913.28		3.30	15.00		30	
162.66			146.20	11,381.50			29.50		31	
			47.65	4,973.28					32	
			104.81	16,906.13			82.65	50.95	33	
10,000.00			90.24	36,229.34					34	
25.75	620.50	50.00	19.15	6,308.07	127.10	1.50	16.20		35	
25.50				2,585.51					36	
239.26			2.50	35,104.59					37	
263.97		42.00		3,176.07		8.50			38	
			3.25	3,983.50			2.00		39	
14.41			104.43	28,370.16					40	
		96.00	398.13	3,945.93					41	
	549.28		3.80	10,996.93					42	
	442.33		72.07	5,528.56		3.10			43	
									44	
555.50			64.84	6,628.84			8.00	18.75	45	
65.00	146.16	5,510.00	108.50	19,393.41				2,310.75	46	
				1,511.54				50.00	47	
5.00			10.81	4,116.81					48	
3.34			45.50	3,566.80	110.00			1.00	49	
109.55				3,749.50		3,788.59		3.00	50	
		194.81		6,919.43					51	
				2,133.35			98.03		52	
80.64	140.00	115.00		14,056.76	29.45				53	
100.99			25.00	14,021.86			15.05		54	
20.00			7.00	11,086.04	27.00			68.94	55	
329.00			116.45	1,096.05			3.75	1.75	56	
				2,641.00				2,386.59	57	

TABLE NO. 1B—CONTINUED—CITIES—DATE OF INCORPORATION;
MARCH 31, 1924;

No. in order of population	City	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
57	Denison			54.00	342.00		
58	Knockylik	4,180.94		138.00			
59	Sheldon		73.50	50.00			
60	Jefferson	500.00		37.24		368.22	
61	Vinton			101.50	92.50	8,700.00	
62	Waverly	1,473.94					
63	Pella	10,578.24	222.70	646.25	600.00		
64	Cresco			50.70		8,238.71	
65	Eldora				180.00		
66	Manchester	19,059.57					
67	Hampton	4,836.74					
68	Winterset					2,500.00	
69	Anamosa		3.00	15.00			
70	Osage		941.00	12.00	25.00		
71	Harlan	38,919.18		744.33	75.00		
72	Clarion			105.10			
73	Clear Lake	86.71	1.25	100.00			
74	Mystic						
75	Emmetsburg			60.78	74.75	2,878.98	
76	Osceola	35.20					
77	Nevada				11.00		
78	Sac City	48.35	88.53	429.48	1.00		
79	Tama			4.00			.07
80	New Hampton						
81	Colfax	18,312.06					
82	Hawarden				1,057.50		
83	Waukon	3,948.92		29.87	20.00		
84	Monticello	2,814.19				1,868.73	
85	Onawa					5,350.00	
86	Humboldt			25.00			
87	Sigourney				90.00		
88	Leon				61.00		
89	Bettendorf						
90	Rock Rapids			80.00			
91	Forest City				816.00		
92	Tipton	73,005.60					
93	Villisca	83.70					
94	Lake City			1,209.32			
95	Audubon			120.00		2,961.75	
96	Eldon			20.00			
97	Bedford			32.33			
98	Bloomfield	12.04			12.00		
99	Marengo			36.10	122.70		
100	Rockwell City	31,341.50		35.28	330.00		
101	Ida Grove			439.40	50.00	2,894.07	
102	Hamburg						
103	Cornell						
104	Seymour						
105	Stuart						
106	What Cheer						
107	Toledo			123.50			

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1923

No. in order of population	Street Department Receipts							
	Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street cleaning	Snow removal	Weed cutting
57	1,240.22			1,000.00	4,840.27		2.73	10.25
58		577.02		15.98	6,465.50			
59				1,785.13	83.00			863.61
60				17.00	2,705.51			4.00
61					5,887.90		17.41	2,719.32
62				15.90	9,703.17			1,624.46
63	4,341.73			6.85	18,541.76			
64	10.64				5,197.11			584.06
65					1,681.80			
66	4,690.00		1,000.00	84.12	20,004.42			430.06
67				446.57	6,683.97		39.54	
68	412.34			70.10	4,681.78			
69	1.58			302.71	1,071.44		1.50	228.33
70	35.60				5,808.75			505.06
71	66.00		348.97		42,350.00			
72	8,636.75	312.62	10.00	29.00	12,538.09	12.70		
73	8.52				1,437.48			
74	5.04			7.75	1,010.50			
75				5.10	4,004.90			29.23
76	3.23		25.00	233.27	1,017.70			50.00
77	226.51				1,445.77			974.50
78		361.83		174.07	2,915.77		11.50	
79					2,027.32			
80				1,342.73	20,090.79			1,088.90
81				147.64	41,989.89			
82	277.37	446.52	400.00		5,773.53		4.80	
83	40.45			20	6,385.97			
84	73.55			5.00	7,021.00			
85	33.00			609.00	1,754.00			83.41
86				10.00	1,498.43			
87			150.00		1,047.48			
88	5,067.54			202.50	8,429.76		51.33	152.35
89	3,611.48	5,181.45			9,035.58			
90					1,498.43			
91					74,926.60		15.10	2,434.65
92				182.50	1,639.27		.50	5.25
93	32.00			104.46	3,335.67			
94	570.00		73.20		4,232.12			
95	32.06				1,347.90		4.00	
96	5.70				2,115.05			66.31
97	61.20		600.00		2,270.61			
98	118.50			59.50	1,389.16			
99					33,709.42			
100					4,765.28			
101	27.75			138.31				
102					2,029.60			
103				5.00	796.28			
104				9.00			1.50	
105		375.55		21.32	1,313.87			3.00
106					750.00			
107	1,001.07	50.14		30.00	1,809.51			2,143.17

TABLE NO. 1C—CITIES—DATE OF INCORPORATION; AREA;
31, 1924; BALANCE

No. in order of population	City	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
	Grand total.....	\$28,979.79	\$185,574.25	\$264,489.05	\$ 2,309,646.02	\$75,676.88	\$ 90,839.28
1	Des Moines.....		13,335.70	13,335.70			
2	Sioux City.....		27,232.15	27,232.15	283,209.57	5,073.05	9,249.40
3	Davenport.....		15,941.00	15,941.00			51.00
4	Cedar Rapids.....		32,538.56	32,538.56	189,707.05		57,236.23
5	Dubuque.....		7,011.88	7,011.88	176,027.34	8,749.22	
6	Waterloo.....				148,328.52		
7	Cornell Bluffs.....		7,021.65	7,021.65	234,474.28	541.36	
8	Clinton.....						
9	Burlington.....						
10	Ottumwa.....						
11	Mason City.....		564.85	564.85	115,085.68	7,521.26	
12	Port Dodge.....	6,295.47		6,295.47	80,030.03	11,090.13	7,007.90
13	Muscatine.....				66,847.78	10,610.93	
14	Marshalltown.....	628.91		628.91	53,818.50		2,173.43
15	Keokuk.....	3.75	329.31	7,773.01	10,829.39	65.25	
16	Boone.....	266.66	1,021.90	1,378.56			429.71
17	Port Madison.....		3,071.61	3,071.61			
18	Iowa City.....		35.65	858.34			
19	Oskaloosa.....	1,131.40	1,009.56	2,918.81	66,330.92	7,002.08	1,574.45
20	Centerville.....		1,002.80	1,002.80			
21	Creston.....						
22	Osceola.....	149.95	28.50	175.45	16,000.53	1,002.20	
23	Charles City.....				16,362.94		69.05
24	Newton.....	268.25		445.11	39,153.50	81.64	942.50
25	Cedar Falls.....			205.20	26,858.21		
26	Ames.....				38,666.75		138.57
27	Fairfield.....	101.46	41.33	240.45	24,313.50	2,175.35	514.45
28	Cherokee.....	15.00		73.50	9,385.45	728.75	790.57
29	Webster City.....			18.30	8,584.21	2,008.43	142.60
30	Perry.....		858.25	858.50	21,318.51	755.25	85.46
31	Red Oak.....	11.37		11.37	14,306.96	518.35	599.51
32	Grinnell.....	87.50		171.49	32,912.06	410.51	
33	Atlantic.....	176.42		20,187.35			
34	Shenandoah.....	3.00	194.70	252.50	13,931.11	1,001.98	199.24
35	Chariton.....	100.00	67.15	167.18	14,619.09	1,069.16	160.00
36	Albia.....				10,130.06		
37	Estherville.....			3.50	9,658.55	96.15	483.30
38	Washington.....	390.00	91.50	462.50	15,492.96	1,756.61	1,131.24
39	Le Mars.....		15.00	15.00			
40	Spencer.....		780.50	780.50	10,743.24		
41	Clarinda.....		5.75	13,159.69			
42	Eagle Grove.....	77.14	18.07	98.91	10,005.64	65.00	50.00
43	Carroll.....						
44	Marion.....		671.00	608.85			
45	Decorah.....			2,340.75	8,489.24		
46	Mount Pleasant.....			50.00	11,469.55	250.86	6.00
47	Missouri Valley.....	16.75		126.75	9,641.00		44.84
48	Iowa Falls.....			1.00	12,799.28	842.25	68.06
49	Belle Plaine.....		.81	3,787.40	5,284.30		
50	Glenwood.....				6,737.73		
51	Algona.....	260.00		358.02	8,001.00	2,106.39	580.00
52	Independence.....		798.63	828.08	11,579.46		203.85
53	Storm Lake.....		7.50	38.56	16,157.40		
54	Valley Junction.....		42.00	206.42	9,634.94	892.23	112.00
55	Indianola.....	15.00	2.25	22.75	9,425.00	406.01	
56	Maquoketa.....			2,886.89	8,274.68		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1923

Industry Receipts				Gas Works, Heating Plant, Library				No. in order of population
Electric Light Works Receipts				Library				
Total waterworks	Rentals	Sales	Miscellaneous	Total light works	Total gas works	Total heating plant	Total library fines and fees	
\$ 2,476,162.18	\$ 1,326,816.17	\$ 46,186.24	\$ 15,325.69	\$ 1,388,342.10	\$ 87,572.22	\$ 21,852.28	\$ 32,951.40	
298,222.02	51.00		13.86	13.86			2,019.00	1
343,943.35					1,300.00		5,850.00	2
184,776.50							618.35	3
148,328.52							402.00	4
235,915.64							1,179.64	5
							561.80	6
							129.00	7
223,206.06							10,223.83	8
98,730.68							715.10	9
80,467.71	14,153.96			14,153.96			278.00	10
50,962.02							305.71	11
11,841.06		172.30	239.00	411.30			599.86	12
							1,033.02	13
70,306.00							835.75	14
			1,328.75	1,328.75				15
75,567.40							483.85	16
								17
18,222.73								18
16,431.99								19
40,159.64			3.15	3.15	36,742.51		319.72	20
26,833.21	51,679.83	2,484.35		87,063.68			537.19	21
38,805.32	147,815.09		1,782.80	149,537.00				22
27,003.30			138.75	138.75				23
10,875.07								24
10,825.44	77,708.25	16,569.45	645.99	95,010.67	25,005.17		187.39	25
22,159.22							908.46	26
15,484.85								27
32,322.87								28
20,187.35	80,006.36				80,006.36			29
15,182.33								30
15,838.85								31
10,130.06								32
18,237.90	89,642.36	2,069.02		61,602.82	21,824.51			33
18,890.81			54.53					34
	144.00							35
10,743.24	91,822.58			91,822.58			194.41	36
13,159.69								37
10,216.64							28.50	38
								39
								40
8,489.24								41
11,713.41	45,062.59	1,307.28	8,300.77	55,511.01				42
9,685.84							139.50	43
13,700.61							100.00	44
5,284.33							122.64	45
6,737.73								46
11,348.29	53,885.32	2,374.06	230.00	56,470.40			75.00	47
11,783.81	49,107.00		1,136.90	49,333.90				48
16,157.40								49
10,100.17	1,333.96	3.60		1,337.56			499.42	50
9,921.01	48,814.81	11,003.19	90.00	59,908.00				51
8,274.68	16,976.86	184.37		17,161.23				52
							241.46	53

TABLE NO. 1C—CONTINUED—CITIES—DATE OF INCORPORATION;
MARCH 31, 1924;

No. in order of population	City	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
57	Denison			12.98	15,412.43		
58	Knoxville				16,888.52	568.20	1,204.50
59	Sheldon			693.61	7,751.24	110.79	
60	Jefferson	62.00		67.00	7,927.85		
61	Vinton	10.00	10.23	2,756.96	11,861.51	1,102.52	6.98
62	Waverly	11.25		1,535.70	9,880.62	288.01	29.25
63	Pella	212.28	24.10	236.38	14,806.81	224.00	57.30
64	Cresco	154.15		738.20	6,332.27	111.50	
65	Eldora				8,375.12		
66	Manchester		209.42	609.47	5,647.45	248.86	87.11
67	Hampton			39.54	5,798.17		
68	Winterset			232.68	5,223.53		
69	Anamosa		2.25	232.68	5,394.35		1,250.23
70	Osage			505.06	6,873.55	267.29	103.50
71	Harlan				9,064.54		1,036.31
72	Clarion	85.60	87,652.89	87,181.19	5,261.54		
73	Clear Lake				12,300.00	1,012.00	
74	Mystic						298.30
75	Emmetsburg	2,389.36	39.98	2,429.34	6,865.18		
76	Osceola	12.00		62.00	5,179.47		
77	Nevada	6.00		686.59	6,184.71		
78	Sac City	227.64	15.13	257.27	7,417.38		7.50
79	Tama						7.50
80	New Hampton						1,100.00
81	Colfax	110.80		1,038.90	8,610.27	298.75	
82	Iawarden			110.80	5,440.97	20.30	
83	Vaukon		43.84	43.84	6,307.00	20.00	416.40
84	Monticello	16.00	8.50	24.50	5,753.77	586.23	103.70
85	Onawa	32.00	54.25	54.25	5,604.58	394.15	
86	Humboldt	2,966.13	45.15	3,045.60	1,896.25		
87	Sigourney	56.00		56.00	4,917.36	7.05	
88	Leon				4,327.58		
89	Bettendorf	2,557.16		2,790.84	4,566.10		
90	Rock Rapids						
91	Forest City	139.00	83.00	222.00	6,844.89	49,397.96	21,932.28
92	Tipton	40.00	96.75	142.50	6,600.90		28.00
93	Villisca				2,474.75	107.85	191.91
94	Lake City				142.50	294.34	181.40
95	Audubon			4.00	4,556.05	87.50	
96	Eldon				4,788.03		
97	Bedford	9,953.12	54.90	10,073.23	*24,073.00		326.37
98	Bloomfield		22.40	22.40	2,675.19	563.35	
99	Marengo				3,744.47		
100	Rockwell City		166.62	166.62	9,098.82		115.41
101	Ida Grove		84.85	84.85	3,036.23		
102	Hamburg						
103	Corning	46.46		46.46	4,005.64	922.62	
104	Seymour		86.85	86.85	2,725.97	24.97	
105	Stuart	6.00	1.10		3,068.88		
106	What Cheer				2,210.20		
107	Toledo			2,143.17	4,143.19		87.00

*Light and water combined.

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1923

No. in order of population	City	Industry Receipts				Gas Works, Heating Plant, Library		
		Total waterworks	Electric Light Works Receipts			Total gas works	Total heating plant	Total library fines and fees
			Rentals	Sales	Miscellaneous			
57	Denison	15,412.43	79,521.60			79,521.60		
58	Knoxville	18,661.29						
59	Sheldon	7,862.05						
60	Jefferson	7,927.85						
61	Vinton	12,970.56	48,233.11	2,248.57	10.23	50,491.91		
62	Waverly	10,206.88	46,559.22	296.51	17.00	46,873.73		
63	Pella	15,248.11	44,518.58	1,555.05	83.05	46,107.68		
64	Cresco	6,443.77						151.96
65	Eldora	8,375.12						603.80
66	Manchester	10,083.42						
67	Hampton	5,798.17						156.00
68	Winterset	5,223.53				36,253.50		
69	Anamosa	7,144.75						
70	Osage	7,244.34						577.78
71	Harlan	10,700.87	44,406.01	1,040.08		45,509.04		
72	Clarion	6,261.54						103.43
73	Clear Lake	18,312.67						
74	Mystic	7,164.45						
75	Emmetsburg	6,179.47						
76	Osceola	6,184.71						547.00
77	Nevada	7,417.38			7.50	7.50		
78	Sac City							
79	Tama	5,000.05	23,654.67	724.92	1,100.00	34,479.59		20.39
80	New Hampton	6,417.00	36,580.37	2,762.19		39,651.56		
81	Colfax	6,756.48						
82	Iawarden	6,102.43						48.50
83	Vaukon	1,896.25	35,563.50			35,563.50		
84	Monticello	4,924.41						
85	Onawa	4,327.58						
86	Humboldt	4,566.10						
87	Sigourney							
88	Leon							
89	Bettendorf							
90	Rock Rapids							
91	Forest City							
92	Tipton							
93	Villisca							
94	Lake City							
95	Audubon							
96	Eldon							
97	Bedford							
98	Bloomfield							
99	Marengo							
100	Rockwell City							
101	Ida Grove							
102	Hamburg							
103	Corning							
104	Seymour							
105	Stuart							
106	What Cheer							
107	Toledo							

TABLE NO. 1D—CITIES—DATE OF INCORPORATION; AREA;
31, 1924; BALANCE

No. in order of population	City	Receipts, Markets and Public Scales			
		Rentals	Sales	Miscellaneous	Total—Markets and public scales
	Grand total.....	\$ 27,944.54	\$ 6,665.50	\$ 744.20	\$ 35,354.24
1	Des Moines.....	15,903.67			15,903.67
2	Sioux City.....	2,269.50			2,269.50
3	Davenport.....				22.00
4	Cedar Rapids.....	1,226.70			1,226.70
5	Dubuque.....	761.85			761.85
6	Waterloo.....				25.00
7	Council Bluffs.....	657.90	304.00	25.00	866.90
8	Clinton.....				457.40
9	Burlington.....		1,120.90		1,120.90
10	Ottumwa.....				319.15
11	Mason City.....	319.15			319.15
12	Port Dodge.....				457.40
13	Muscatine.....	918.40			918.40
14	Marshalltown.....				
15	Keokuk.....				
16	Boone.....		4,456.50		4,456.50
17	Port Madison.....				
18	Iowa City.....	54.33			54.33
19	Oskaloosa.....	65.00			65.00
20	Centerville.....	1,456.10			1,456.10
21	Creston.....				
22	Oswein.....				
23	Charles City.....	86.25			86.25
24	Newton.....	29.75			29.75
25	Cedar Falls.....				
26	Anes.....				
27	Fairfield.....	68.65			68.65
28	Cherokee.....				
29	Webster City.....				
30	Perry.....				
31	Red Oak.....				
32	Grinnell.....				
33	Atlantic.....				
34	Shenandoah.....				
35	Chariton.....				
36	Albia.....				
37	Estherville.....				
38	Washington.....				
39	Le Mars.....				
40	Spencer.....	2,331.40			2,331.40
41	Clarinda.....				123.80
42	Eagle Grove.....				123.80
43	Carroll.....				
44	Marion.....				
45	Decorah.....				
46	Mount Pleasant.....				
47	Missouri Valley.....	84.66			84.66
48	Iowa Falls.....			21.00	21.00
49	Belle Plaine.....				
50	Glenwood.....	73.00			73.00
51	Algona.....				
52	Independence.....	51.60			51.60
53	Storm Lake.....				
54	Valley Junction.....				
55	Indianola.....				
56	Maquoketa.....	257.00			257.00

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1923

Receipts, bridges, docks, wharves and landings	Receipts, Parks and Bathing Beaches				Receipts, Cemeteries				No. in order of population
	Rentals	Sales	Miscellaneous	Total—Parks and bathing beaches	Rentals	Sales	Miscellaneous	Total—Cemeteries	
	\$68,412.74	\$65,064.17	\$ 1,581.14	\$ 3,580.40	\$70,225.71	\$12,508.92	\$ 74,523.26	\$ 54,128.02	\$ 142,510.20
1	Des Moines.....	10,008.88		1,075.61	11,684.49	8,408.33	25,762.78	9,300.68	43,357.79
2	Sioux City.....	319.32	41.50	463.70	815.43		420.50	906.00	1,416.50
3	Davenport.....	43,501.90	14,409.90	637.00	15,046.90				
4	Cedar Rapids.....	11,560.06	3,003.40		3,003.40				
5	Dubuque.....	625.75	10,016.22		10,016.22				
6	Waterloo.....	307.24	5,302.00	332.50	5,381.06				
7	Council Bluffs.....	6,176.90	370.11	836.50	6,547.01				
8	Clinton.....								
9	Burlington.....	1,539.00		458.44	1,068.10				
10	Ottumwa.....	634.06							
11	Mason City.....								
12	Port Dodge.....								
13	Muscatine.....	2,308.32	398.27		398.27	325.00	3,120.95	13,143.03	16,504.98
14	Marshalltown.....	601.54	279.00		601.54	65.00	2,018.35	4,159.33	6,342.00
15	Keokuk.....	40.50							
16	Boone.....	108.00	228.80		228.80		2,233.00		2,233.00
17	Port Madison.....						3,206.90		3,206.90
18	Iowa City.....								
19	Oskaloosa.....								
20	Centerville.....								
21	Creston.....								
22	Oswein.....								
23	Charles City.....	1,079.12	10.00		1,089.12		1,233.00	1,148.40	2,381.40
24	Newton.....	385.00	45.00		430.00		2,348.83	761.37	3,110.20
25	Cedar Falls.....								
26	Anes.....								
27	Fairfield.....	5,751.23	698.38	17.70	6,467.31	813.52	1,272.55	2,500.40	3,772.93
28	Cherokee.....						314.00	1,700.00	2,827.92
29	Webster City.....						969.54	946.00	1,905.54
30	Perry.....		41.65		41.65				
31	Red Oak.....		22.00		22.00	491.00	429.50	197.26	1,117.76
32	Grinnell.....		30.75		30.75		1,795.00	2,838.56	4,633.56
33	Atlantic.....						1,323.32	1,640.25	2,963.57
34	Shenandoah.....	2,668.90	55.00		2,723.90		1,736.38	2,653.00	4,446.47
35	Chariton.....					1,532.38	1,950.72	2,394.60	5,787.69
36	Albia.....						1,904.50	1,420.00	3,324.50
37	Estherville.....								
38	Washington.....						2,400.00		2,400.00
39	Le Mars.....								
40	Spencer.....	30.00			30.00		93.00		93.00
41	Clarinda.....	50.00			50.00				
42	Eagle Grove.....						3,082.56	943.45	4,026.01
43	Carroll.....							348.15	348.15
44	Marion.....	2,880.00			2,880.00		1,000.30	2,120.30	4,000.60
45	Decorah.....						684.73	544.00	1,228.73
46	Mount Pleasant.....								
47	Missouri Valley.....						1,488.47	1,290.70	2,779.17
48	Iowa Falls.....								
49	Belle Plaine.....								
50	Glenwood.....								
51	Algona.....								
52	Independence.....								
53	Storm Lake.....								
54	Valley Junction.....	100.00		498.00	598.00				
55	Indianola.....								
56	Maquoketa.....					55.10			55.10

TABLE NO. 1D—CONTINUED—CITIES—DATE OF INCORPORATION;
MARCH 31, 1924:

No. in order of population	City	Receipts, Markets and Public Scales			
		Rentals	Sales	Miscellaneous	Total—Markets and public scales
57	Denison				
58	Knoxville				
59	Sheldon	65.35	131.00		226.35
60	Jefferson				
61	Vinton				
62	Waverly				
63	Pella				
64	Cresco				
65	Eldora				
66	Mauchester				
67	Hampton				
68	Waterloo		132.00		132.00
69	Ansonia				
70	Orange				
71	Harlan				
72	Clarion				
73	Clear Lake				
74	Myrtle				
75	Emmetsburg				
76	Oacola				
77	Nevada				
78	Sac City				
79	Tama	250.00			250.00
80	New Hampton				
81	Colfax				
82	Hawarden				
83	Waukon				
84	Montello				
85	Onawa	309.75			309.75
86	Humboldt				
87	Sigourney				
88	Leon				
89	Bettendorf				
90	Rock Rapids				
91	Forest City		612.30		612.30
92	Tinton				
93	Villena	328.64			328.64
94	Lake City	248.30			248.30
95	Audubon				
96	Eldon				
97	Wheatland				
98	Bloomfield				
99	Marengo		8.80		8.80
100	Rockwell City				
101	Ira Grove				
102	Hamberg				
103	Corning				
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo				

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1923

Receipts, bridges, docks, wharves and landings	Receipts, Parks and Bathing Beaches				Receipts, Cemeteries				No. in of population
	Rentals	Sales	Miscellaneous	Total—Parks and bathing beaches	Rentals	Sales	Miscellaneous	Total—Cemeteries	
									51
					302.22	515.50	29.75	836.07	52
						1,171.00		1,171.00	53
					120.00	1,750.00	2,068.60	3,938.60	54
						600.08		600.08	55
									56
						625.00		625.00	57
						68.00		68.00	58
						825.00		825.00	59
						188.00		188.00	60
						576.66		576.66	61
						240.00		240.00	62
						2,224.97		2,224.97	63
						385.00		385.00	64
									65
					406.47	204.65		609.47	66
						410.00	645.50	1,055.50	67
							1,653.45	1,653.45	68
									69
						205.00		205.00	70
						885.00		885.00	71
						1,147.50		1,147.00	72
								178.00	73
						77.50		77.50	74
						30.30		30.30	75
						10.30		10.00	76
									77
						173.50		173.50	78
						324.75		322.75	79
						255.90		235.00	80
			7.66	7.66		1,110.00	553.97	1,663.97	81

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1E—CITIES—DATE OF INCORPORATION; AREA,
31, 1924; BALANCE

No. in order of population	City	Receipts—Municipal Industries			Receipts—General		
		Total hospital receipts	Total miscellaneous receipts	Total all municipal industry receipts	Par value	Premium	Accrued interest
1	Grand total.....	\$19,138.25	\$17,329.37	\$4,351,424.50	\$1,922,687.48	\$17,381.47	\$4,684.86
2	Dux Melrose.....			71,035.95	468,051.68		
3	Southern City.....			213,385.47	240,000.00	2,815.00	
4	Davenport.....			64,430.70	225,000.00	5,985.00	
5	Delaware.....			20,740.80			
6	Cedar Rapids.....			106,177.38	35,000.00	285.00	1,780.00
7	Waterloo.....			155,208.79	124,047.29		
8	Council Bluffs.....			243,900.15	305,000.00	6,675.00	
9	Clinton.....			561.80			
10	Burlington.....			5,508.90	104,500.00		
11	Ottumwa.....			121,523.80	50,545.31		537.58
12	Mason City.....			99,784.05			
13	Fort Dodge.....			16,354.87	44,000.00	175.00	56.75
14	Muscatine.....			70,514.79			
15	Marshalltown.....			10,780.76			
16	Keokuk.....			12,061.23			
17	Boone.....			70,644.78			
18	Fort Madison.....	185.39		31,011.50	16,000.00	75.00	
19	Iowa City.....			5,580.17	24,000.00	739.21	151.30
20	Osaka.....	69.00		79,154.25			
21	Centerville.....			1,456.17			
22	Creston.....			2,470.55			
23	Delaware.....			21,822.08			
24	Charles City.....			16,837.96	4,000.00		19.48
25	Newton.....			23,314.06			
26	Cedar Falls.....	19,150.25		147,088.16	9,000.00		37.50
27	Albia.....			100,309.80			
28	Cherokee.....		948.77	79,701.75			
29	Webster City.....			136,432.04	27,000.00	45.00	274.88
30	Bed Oak.....			25,425.79	5,500.00		135.00
31	Grinnell.....			29,035.27			
32	Udell.....			30,164.84			
33	Shenandoah.....			100,063.00			
34	Chariton.....			18,456.83			
35	Albia.....			12,530.96			
36	Etherville.....			56,451.73			
37	Washington.....			13,712.75	10,000.00	127.50	238.77
38	Le Mars.....			15,828.85			
39	Spencer.....			164.00			
40	Clarinda.....			16,472.60			
41	Eagle Grove.....		53.50	12,384.44			
42	Carroll.....						
43	Marion.....			1,238.75			
44	Decorah.....			4,430.24			14.33
45	Mount Pleasant.....		5,569.14	2,622.56	5,500.00		
46	Missouri Valley.....			5,505.84			
47	Iowa Falls.....			12,832.75			
48	Deer Park.....			2,534.58			
49	Glenwood.....			8,865.75			
50	Algona.....			67,827.69			
51	Independence.....			81,168.80			
52	Storm Lake.....		4.00	17,329.44			
53	Valley Junction.....		81.75	21,698.50			
54	Indianola.....			60,584.11			
55	Magnolia.....			25,580.99			

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1923

[illegible]

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1E—CONTINUED—CITIES—DATE OF INCORPORATION;
MARCH 31, 1924:

No. in order of population	City	Receipts—Municipal Industries			Receipts—General		
		Total hospital receipts	Total miscellaneous receipts	Total all municipal industry receipts	Par value	Premium	Accrued interest
57	Denison			94,034.12			
58	Knoxville			19,784.54			
59	Sheldon			9,033.02			
60	Jefferson			7,977.85			
61	Vinton		86.00	69,548.86	6,000.00		
62	Waverly			61,018.21			
63	Pella			61,380.19	7,840.00		44.15
64	Cresco			6,598.73			
65	Eldora			9,669.00	25,000.00	207.00	71.97
66	Manchester			10,083.42			
67	Hampton			9,086.17			
68	Winterset		560.65	40,046.65			
69	Anamosa			7,114.75			843.93
70	Osage			8,447.12			
71	Harian			56,399.91	9,000.00	130.00	243.41
72	Clarion		273.69	4,979.97			
73	Clear Lake		17.50	14,155.10			
74	Mystic			288.00			
75	Emmetsburg			7,163.48			
76	Osceola			5,756.13			
77	Sears			6,972.31	7,000.00		78.61
78	Sac City			9,029.85			
79	Tama			385.00			
80	New Hampton			43,500.00			
81	Colfax			470.37			
82	Hawarden			46,708.03			
83	Waukon			6,755.40	14,000.00		420.61
84	Monticello			7,610.32			
85	Onawa		7,390.86	46,776.06			
86	Humboldt			4,414.41			
87	Sigourney			4,327.58			
88	Leon			4,771.10			
89	Bettendorf			470.37	20,000.00	52.00	112.33
90	Rock Rapids			79,750.30	12,000.00		11.46
91	Forest City			6,640.87			
92	Tipton			24,351.96			
93	Villisca		1.50	5,709.19			
94	Lake City			4,771.56			
95	Andover			4,788.62			
96	Eldon			24,157.50			
97	Belford			3,309.81			
98	Bloomfield			42,963.27			
99	Marengo			3,744.47	10,492.51		
100	Rockwell City			9,114.23			
101	Ida Grove			3,636.23	10,000.00		
102	Hamburg			5,191.16			
103	Corning			19,494.84			
104	Sermon			25,206.35			
105	Stuart			2,210.20			
106	What Cheer			5,844.16			
107	Toledo						

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1923

[illegible]

TABLE NO. 1F—CITIES—DATE OF INCORPORATION; AREA;
31, 1924; BALANCE

No. in order of population	City	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
	Grand total.....	\$ 325,866.75	\$ 139,404.28	\$ 200,924.96
1	Des Moines.....	23,835.74	2,003.95	
2	Sioux City.....	11,982.50	5,505.21	
3	Davenport.....	9,401.33	107.50	
4	Cedar Rapids.....	4,076.40		
5	Dubuque.....	45,909.00		27,100.52
6	Waterloo.....	1,088.45		535.25
7	Council Bluffs.....	5,732.15		
8	Clinton.....	10,615.50		
9	Burlington.....	3,361.87	40,513.77	
10	Ottumwa.....	6,056.62		812.50
11	Mason City.....	1,578.08		
12	Fort Dodge.....	3,471.55		
13	Muscatine.....	2,470.64		
14	Marshalltown.....	945.31	4,292.58	
15	Keokuk.....	2,277.83	6,007.06	
16	Boone.....	1,020.55		114.32
17	Port Madison.....	877.22		
18	Iowa City.....	449.75		
19	Oakland.....	1,045.81		
20	Centerville.....	1,707.78		
21	Creston.....	492.77		
22	Oswego.....	747.09		
23	Charles City.....	622.06		
24	Newton.....	1,344.83	1,589.72	
25	Cedar Falls.....	2,091.82	20,000.00	
26	Ansonia.....	500.00		
27	Fairfield.....	1,517.21		
28	Cherokee.....	620.99	64.40	
29	Webster City.....	584.41		
30	Perry.....	962.50	775.00	
31	Red Oak.....	832.16	1,730.30	
32	Grinnell.....	844.62	6.42	
33	Atlantic.....	3,526.18		
34	Shenandoah.....	567.62		
35	Chariton.....	709.05	18.00	
36	Albia.....	287.25		
37	Estherville.....	925.96	50.00	
38	Washington.....	2,005.17	2,516.65	51,666.64
39	Le Mars.....	785.14		
40	Spencer.....	129.13	334.11	
41	Clarinda.....	1,190.97	1,291.42	1,318.71
42	Eagle Grove.....		901.90	
43	Carroll.....			
44	Marion.....		87.49	
45	Decorah.....		428.46	
46	Mount Pleasant.....	18,500.00	983.85	3,189.55
47	Missouri Valley.....			
48	Iowa Falls.....		755.54	15.00
49	Belle Plaine.....		512.38	
50	Glenwood.....		215.34	
51	Algona.....		746.25	
52	Independence.....	2,310.98	1,079.01	
53	Storm Lake.....		776.09	
54	Valley Junction.....		830.86	13,829.43
55	Indianola.....		826.63	
56	Maquoketa.....		302.89	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1923

No. in order of population	Total all receipts, bonds, loans and miscellaneous	Overdrafts, etc.	Overdrafts; Warrants Outstanding March 31, 1924; Balance April 1, 1923			Grand total for year	No. in order of population
			Total all receipts	Warrants outstanding March 31, 1924	Balances April 1, 1923		
	\$ 4,272,164.29	\$ 38,675.40	\$ 27,724,565.23	\$ 957,852.00	\$ 6,222,120.20	\$ 34,904,537.48	
1	487,406.37		3,416,238.73	96,618.67	1,027,474.00	4,540,346.40	1
2	2,340,136.13		2,340,136.13	152,232.07	2,751,880.80	2,751,880.80	2
3	835,611.19		2,357,111.19	730,587.57	2,904,868.70	2,904,868.70	3
4	4,076.40		584,463.31	13,886.32	238,340.22	1,300,889.85	4
5	624,000.30		1,637,000.30	24,160.35	10,742.38	1,971,903.03	5
6	580,627.03		1,648,186.06	137,008.50	122,108.42	1,797,809.27	6
7	570,875.20		1,497,410.98	41,162.20	5,974,678.34	5,974,678.34	7
8	83,513.86	98.20	734,835.11	54,711.97	158,422.15	937,062.23	8
9	111,106.52		903,234.17		128,090.63	1,031,223.80	9
10	6,775.87		536,114.78	1,907.67	55,440.78	633,490.23	10
11	5,471.55		440,662.68	47,730.36	683,728.97	1,192,121.76	11
12	50,499.67	3.00	562,925.71	41,693.73	103,827.41	708,448.91	12
13	422,553.00		207,784.74		630,837.74	630,837.74	13
14	7,517.72		176,501.27	7,121.81	39,158.64	222,788.72	14
15	14,666.86		302,988.51	234.15	70,560.10	373,783.52	15
16	877.22		306,784.93	11,544.13	14,401.63	322,730.74	16
17	16,639.57		149,092.92	3,312.52	19,501.45	172,816.80	17
18	29,965.82		323,782.42	14,760.85	56,423.83	394,967.10	18
19	74,304.11		275,320.21	21,571.44	80,714.69	386,635.34	19
20	492.77		70,654.33	264.17	26,450.50	97,478.00	20
21	747.09		106,728.67	127.57	45,392.78	152,169.02	21
22	622.06		77,861.50	17,044.80	45,404.65	137,311.04	22
23	5,385.31		144,654.62	141.67	48,573.23	193,272.51	23
24	1,210.23		202,430.65	26,335.25	59,816.72	248,582.62	24
25	31,629.32		250,667.68	2,470.50	44,875.84	297,904.02	25
26	1,517.21		322,738.72	329.83	300,889.93	300,889.93	26
27	620.99		138,650.37	1,996.09	137,392.19	137,392.19	27
28	584.41		141,526.04	8.40	30,344.89	171,879.33	28
29	40,021.93		213,266.50	2,021.82	296,928.13	296,928.13	29
30	10,615.50		126,018.85	8,319.64	31,096.25	175,431.74	30
31	831.04	11,169.53	84,860.32	12,233.62	125,535.33	138,774.67	31
32	5,655.96		119,738.46	3,504.12	56,545.24	179,798.82	32
33	3,667.62		197,534.83	641.45	23,497.72	221,074.00	33
34	1,927.05		81,691.98	1,816.17	15,727.27	99,234.42	34
35	1,212.61		52,138.70	7,813.24	19,274.63	79,227.57	35
36	22,698.14		115,119.80	2,948.32	28,152.01	145,810.13	36
37	55,747.99		295,643.45	1,795.00	99,538.13	396,976.58	37
38	31,859.00	5.50	108,475.24	43.00	40,332.49	148,851.33	38
39	463.24		14,051.49		18,112.41	106,074.45	39
40	3,801.10		217,251.49	10,280.52	29,873.56	247,405.57	40
41	901.90		68,086.47		38,616.06	106,702.53	41
42	83,776.90		83,776.90	15.60	22,481.28	106,273.87	42
43							43
44	87.49		45,005.05	23.50	10,945.85	55,971.43	44
45	428.46		106,018.37		16,088.59	121,681.96	45
46	983.85		22,355.40		15.75	106,922.99	46
47			8,024.44		18,182.12	108,217.16	47
48			770.54		110.68	87,189.75	48
49			17,064.07		65,688.92	81,154.06	49
50			215.34		38,701.28	50,848.04	50
51			746.25		139,568.30	140,314.56	51
52			1,079.01		1,490.08	31,160.10	52
53			776.09		87,749.18	128,490.38	53
54			13,710.29		83,721.32	102,181.88	54
55			526.63		125,134.58	147,358.50	55
56			66,799.43	80.30	1,596.34	148,675.81	56

TABLE NO. 1F—CONTINUED—CITIES—DATE OF INCORPORATION;
MARCH 31, 1924:

No. in order of population	City	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
57	Denison			
58	Knoxville		354.00	47.00
59	Sheldon	11,896.54	291.83	
60	Jefferson		432.18	17.75
61	Vinton		67.56	
62	Waverly		1,319.43	
63	Pella		610.67	1,000.00
64	Cresco		412.92	84.25
65	Elkora		445.47	
66	Manchester		461.29	
67	Hampton	3,000.00	370.37	
68	Winterset		708.88	
69	Anamosa		330.59	68.04
70	Osage		500.72	
71	Harlan		103.08	
72	Clarion		421.95	
73	Clear Lake			
74	Mystic			
75	Emmetsburg			
76	Oseola			
77	Nevada		440.71	
78	Sac City		128.45	
79	Tama		385.50	
80	New Hampton		314.72	
81	Colfax	999.75	91.71	
82	Hawarden		494.45	
83	Waukon		290.22	
84	Monticello	7,797.06	764.56	
85	Onawa		284.25	417.68
86	Humboldt		625.53	1,729.83
87	Sigourney	253.58	226.41	
88	Leon	4,339.42	1,071.12	
89	Bettendorf			
90	Rock Rapids	1,000.00	1,440.75	270.38
91	Forest City	359.94	587.18	
92	Tipton		664.83	
93	Villisca		179.26	
94	Lake City		338.09	4,684.15
95	Amoson		921.59	7,923.58
96	Edon			
97	Bedford		612.74	
98	Bloomfield		597.61	
99	Marengo		356.98	
100	Rockwell City		320.51	
101	Ida Grove	4,500.00	183.65	3,135.99
102	Hamburg			
103	Corning		580.75	
104	Seymour		447.53	
105	Stuart	7,385.30		
106	What Cheer	775.55	146.15	
107	Toledo			

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1923

Overdrafts; Warrants Outstanding March 31, 1924; Balance April 1, 1923					
Grand Total Receipts					
Total all receipts, bonds, loans and miscellaneous	Overdrafts, etc.	Total all receipts	Warrants outstand- ing March 31, 1924	Balance April 1, 1923	Grand total for year
	8,288.08	151,714.66	23,184.08	66,062.24	240,900.96
401.00		90,164.81	14,990.56	21,335.26	96,460.65
83,871.66		86,787.62	10,978.76	24,737.28	121,447.66
449.90		45,354.08		85,287.33	60,647.33
7,327.56		113,066.60		16,702.22	139,769.82
1,819.43		115,882.87		45,124.51	161,007.38
19,008.15		229,428.25	72.36	28,827.10	228,327.62
447.17		54,280.31	10,596.32	19,520.17	84,836.90
25,961.28	550.38	62,050.67		13,946.14	76,046.81
491.39		77,500.82		31,709.40	109,279.22
8,743.88		98,094.85	370.37	29,732.70	98,797.92
706.88		79,022.64	5,081.61	25,015.61	101,069.76
712.50		98,625.10		15,109.78	44,013.72
500.75		79,634.15	1,800.14	19,408.37	101,832.67
37,239.43		198,705.06		11,569.94	210,306.87
56,486.85		148,080.75	5,102.11	17,981.14	171,259.00
		111,885.19		20,518.63	140,007.37
		8,305.58		3,740.55	12,046.13
		106,959.55	12,005.28	14,197.50	122,202.72
		29,295.56	25.00	22,944.04	62,264.06
449.71	4,474.19	41,574.29	1,969.65	12,330.77	66,453.71
7,274.08		107,630.40	2.00	24,579.75	132,212.15
835.50	1,718.00	66,510.71	3,649.95	10,538.53	80,692.19
314.72		74,126.19		42,970.34	117,006.53
1,021.46		40,063.44	4,030.91	8,887.82	52,681.67
404.46		134,445.77		30,410.12	154,855.90
42,562.00		98,386.50	2,335.92	12,556.61	113,279.03
20,125.87	0.00	61,817.85	3,850.90	7,743.24	72,911.90
713.91		85,067.22	600.50	14,588.89	98,276.61
2,336.36		40,675.38		26,844.97	69,924.85
226.41		31,252.15		21,154.82	58,660.00
5,000.54		39,433.30	172.65	83,065.32	122,671.27
19,175.29		50,865.61		6,546.34	66,611.95
21,767.79		203,266.38	911.17	53,845.04	257,961.59
947.12		4,663.54	3,415.80	11,473.97	16,152.81
694.58		137,210.19	2,676.38	138,729.22	139,429.80
179.96	500.00	40,800.03	1,533.50	5,450.75	47,521.28
5,082.22		45,313.89	18,790.43	17,390.38	76,465.67
8,445.14		37,883.00	492.26	40,677.35	93,024.24
1,102.74	4,415.30	31,802.90	18.15	5,076.57	37,088.91
507.61	4,261.15	46,142.97	5,377.63	28,267.31	79,727.91
19,707.19		75,318.29	4,908.45	27,236.82	107,653.56
318.51		30,086.62	5,285.53	24,463.54	59,861.00
17,700.64		101,766.62	3,700.27	10,787.36	80,397.19
		143,431.26		5,487.26	148,918.54
589.72		29,333.42	2,505.23	21,065.12	51,865.86
447.17		32,087.40	4,758.52	16,400.81	58,846.82
7,385.30		66,569.42	2,102.94	8,630.51	77,000.91
923.67		16,447.16	1,778.01	7,049.90	25,255.07
		25,419.36		2,491.42	24,910.78

TABLE NO. 2A—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	General Government Expenditures					
		City Officials					Total audits and examinations
		Salaries and wages	Retirements, or outlay	Miscellaneous	Total city officials	Total legal services	
	Grand total.....	\$637,412.85	\$20,088.62	\$52,836.96	\$709,532.45	\$147,832.77	\$20,961.48
1	Des Moines.....	70,236.50	344.50	13,031.50	83,612.51	82,138.13	6,872.42
2	Sioux City.....	28,800.00	—	9,525.74	38,325.74	13,913.61	813.45
3	Davenport.....	54,594.23	1,183.66	306.00	55,983.89	9,425.00	1,192.47
4	Cedar Rapids.....	27,210.00	79.28	2,481.62	29,770.90	7,330.33	—
5	Dubuque.....	26,145.88	405.00	3,307.11	30,858.08	5,035.48	493.00
6	Waterloo.....	30,918.50	568.28	2,263.76	33,750.54	15,479.75	958.92
7	Council Bluffs.....	25,365.58	2,357.73	—	27,723.31	2,500.00	—
8	Clinton.....	11,852.18	—	2,467.65	14,319.83	—	215.77
9	Burlington.....	19,483.71	—	4,293.92	23,777.63	—	—
10	Ottumwa.....	26,876.08	—	—	26,876.08	—	404.65
11	Mason City.....	22,875.61	1,102.28	1,741.20	25,809.09	—	480.64
12	Port Dodge.....	18,711.00	628.00	1,246.20	20,585.20	—	357.63
13	Muscatine.....	14,137.73	—	3,881.04	18,018.77	—	—
14	Marshalltown.....	5,514.85	—	5,514.85	11,029.70	—	672.30
15	Keokuk.....	12,585.00	870.00	350.50	13,815.50	—	311.28
16	Boone.....	10,561.63	2,253.81	—	12,765.44	—	—
17	Fort Madison.....	7,180.63	—	—	7,180.63	1,609.00	—
18	Iowa City.....	15,092.10	—	1,772.53	16,864.63	—	507.00
19	Okaloosa.....	9,835.07	—	—	9,835.07	—	341.29
20	Centerville.....	4,950.00	—	—	4,950.00	—	—
21	Creston.....	4,840.90	88.75	—	4,929.65	—	—
22	Osceola.....	3,492.75	—	244.30	3,737.05	—	222.06
23	Charles City.....	3,500.25	—	211.24	3,711.49	—	—
24	Newton.....	2,688.77	—	20.50	2,709.27	—	—
25	Cedar Falls.....	4,035.10	149.32	—	4,184.42	—	—
26	Ames.....	7,160.75	—	600.85	7,761.60	—	247.38
27	Fairfield.....	7,265.82	—	—	7,265.82	—	212.23
28	Cherokee.....	3,383.70	—	—	3,383.70	—	—
29	Wester City.....	2,300.62	—	72.93	2,373.55	—	401.49
30	Perry.....	3,796.05	—	—	3,796.05	389.40	440.44
31	Red Oak.....	2,225.00	—	—	2,225.00	—	—
32	Grinnell.....	2,007.77	—	143.50	2,151.27	—	854.06
33	Atlantic.....	1,776.00	—	—	1,776.00	—	—
34	Shenandoah.....	3,400.00	—	—	3,400.00	500.00	—
35	Chariton.....	3,176.53	—	—	3,176.53	5,024.51	—
36	Albia.....	2,078.50	2.70	—	2,081.20	—	—
37	Estherville.....	4,359.21	—	—	4,359.21	—	355.90
38	Washington.....	3,014.84	—	—	3,014.84	—	—
39	Le Mars.....	2,916.36	—	—	2,916.36	—	314.24
40	Spencer.....	7,336.88	—	—	7,336.88	—	—
41	Clarinda.....	2,452.67	—	—	2,452.67	—	115.00
42	Eagle Grove.....	6,728.37	—	—	6,728.37	—	—
43	Carroll.....	1,468.34	—	—	1,468.34	—	272.73
44	Marion.....	1,619.27	—	—	1,619.27	—	—
45	Decorah.....	2,187.12	—	—	2,187.12	—	—
46	Mount Pleasant.....	1,440.56	—	309.05	1,749.61	—	292.32
47	Missouri Valley.....	2,396.00	—	122.33	2,518.33	—	—
48	Iowa Falls.....	2,402.00	—	—	2,402.00	—	—
49	Belle Plaine.....	631.00	—	—	631.00	—	—
50	Glenwood.....	435.50	—	—	435.50	—	—
51	Algona.....	1,030.50	—	504.25	1,534.75	—	—
52	Independence.....	2,167.37	—	—	2,167.37	—	206.16
53	Salem Lake.....	1,109.35	—	—	1,109.35	—	—
54	Valley Junction.....	1,172.00	—	—	1,172.00	—	75.10
55	Indianola.....	1,054.00	—	—	1,054.00	—	—
56	Maquoketa.....	—	—	—	—	—	—

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

No. in order of population	City	General Government Expenditures					
		City Officials					Total audits and examinations
		Salaries and wages	Retirements, or outlay	Miscellaneous	Total city officials	Total legal services	
	Grand total.....	\$103,821.00	\$17,727.14	\$2,875.51	\$124,423.65	\$17,727.14	\$2,875.51
1	Des Moines.....	20,575.73	15,982.82	15,982.82	52,541.37	—	—
2	Sioux City.....	2,502.56	1,223.90	1,223.90	4,950.36	—	—
3	Davenport.....	11,833.00	2,570.19	2,570.19	16,973.38	—	—
4	Cedar Rapids.....	2,000.45	4,142.00	2,195.45	8,337.90	—	—
5	Dubuque.....	6,394.84	1,200.00	284.00	7,878.84	—	—
6	Waterloo.....	4,109.45	7.00	7.00	4,116.45	—	—
7	Council Bluffs.....	1,945.70	10,026.19	10,026.19	12,971.89	—	—
8	Clinton.....	2,047.48	—	—	2,047.48	—	—
9	Burlington.....	2,232.06	1,835.56	2,535.91	6,603.53	—	—
10	Ottumwa.....	1,101.07	71.54	—	1,172.61	—	—
11	Mason City.....	1,108.96	540.28	—	1,649.24	—	—
12	Port Dodge.....	2,506.07	—	—	2,506.07	—	—
13	Muscatine.....	751.78	685.00	411.80	1,848.58	—	—
14	Marshalltown.....	1,013.43	—	—	1,013.43	—	—
15	Keokuk.....	1,044.72	824.63	—	1,869.35	—	—
16	Boone.....	1,415.15	1,290.98	—	2,706.13	—	—
17	Fort Madison.....	1,406.31	1,048.30	—	2,454.61	—	—
18	Iowa City.....	1,111.34	422.54	230.67	1,764.45	—	—
19	Okaloosa.....	1,036.88	284.30	—	1,321.18	—	—
20	Centerville.....	504.95	253.11	—	758.06	—	—
21	Creston.....	798.95	305.60	—	1,104.55	—	—
22	Osceola.....	486.07	208.74	—	694.81	—	—
23	Charles City.....	1,300.70	100.24	—	1,400.94	—	—
24	Newton.....	792.84	63.00	—	855.84	—	—
25	Cedar Falls.....	452.33	69.90	—	522.23	—	—
26	Ames.....	83.77	134.49	—	218.26	—	—
27	Fairfield.....	460.64	—	—	460.64	—	—
28	Cherokee.....	873.25	72.00	—	945.25	—	—
29	Wester City.....	897.96	92.23	—	990.19	—	—
30	Perry.....	1,271.22	110.50	—	1,381.72	—	—
31	Red Oak.....	1,307.66	180.00	—	1,487.66	—	—
32	Grinnell.....	242.75	66.60	—	309.35	—	—
33	Atlantic.....	226.80	184.00	—	410.80	—	—
34	Shenandoah.....	231.38	67.50	—	298.88	—	—
35	Chariton.....	585.73	127.00	—	712.73	—	—
36	Albia.....	109.00	88.00	—	197.00	—	—
37	Estherville.....	121.30	121.30	—	242.60	—	—
38	Washington.....	143.80	143.80	—	287.60	—	—
39	Le Mars.....	5.35	160.35	—	165.70	—	—
40	Spencer.....	16.00	198.00	—	214.00	—	—
41	Clarinda.....	14.01	81.00	—	95.01	—	—
42	Eagle Grove.....	9.16	45.76	—	54.92	—	—
43	Carroll.....	6.46	—	—	6.46	—	—
44	Marion.....	83.25	83.25	—	166.50	—	—
45	Decorah.....	238.07	388.07	—	626.14	—	—
46	Mount Pleasant.....	1,615.57	—	—	1,615.57	—	—
47	Missouri Valley.....	614.82	784.82	—	1,400.64	—	—
48	Iowa Falls.....	36.30	—	—	36.30	—	—
49	Belle Plaine.....	61.75	440.87	—	502.62	—	—
50	Glenwood.....	77.78	16.00	—	93.78	—	—
51	Algona.....	102.47	102.47	—	204.94	—	—
52	Independence.....	130.73	130.73	—	261.46	—	—
53	Salem Lake.....	1,808.64	—	—	1,808.64	—	—
54	Valley Junction.....	614.82	784.82	—	1,400.64	—	—
55	Indianola.....	1,181.41	301.64	—	1,483.05	—	—
56	Maquoketa.....	299.14	155.25	—	454.39	—	—

TABLE NO. 2A—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	General Government Expenditures					Total audits and examinations
		City Officials				Total legal services	
		Salaries and wages	Retirements, or outlay	Miscellaneous	Total city officials		
57	Denison	1,583.00		9.00	1,592.00		649.05
58	Knoxville	1,607.97	293.37		1,901.34		381.02
59	Sheldon	2,027.20			2,027.20		
60	Jefferson	2,399.00			2,399.00		249.13
61	Vinton	1,084.00			1,084.00		
62	Waverly	1,061.67	65.00	334.94	1,461.61		
63	Pella	1,631.00			1,631.00		182.52
64	Cresco	2,228.00			2,228.00		
65	Eldora	1,412.50			1,412.50		
66	Manchester	1,703.14			1,703.14		
67	Hampton	2,504.00			2,504.00		56.00
68	Winteraset	1,587.00			1,587.00		
69	Anamosa	1,346.37			1,346.37		
70	Osage	3,523.31			3,523.31		
71	Harlan	3,379.63			3,379.63		
72	Clarion	1,766.36			1,766.36	523.61	
73	Clear Lake	300.00			300.00	250.50	
74	Mystic	398.00		20.00	388.00		106.07
75	Emmettsburg	1,034.00		47.81	1,081.81		
76	Oswego	783.00			783.00		
77	Nevada	938.70		242.85	1,181.55		
78	Sac City	1,021.23			1,021.23		70.39
79	Tama	488.55			488.55		15.23
80	New Hampton	1,164.85			1,164.85		
81	Colfax	1,102.39		492.66	1,594.96		
82	Hawarden	1,103.00			1,103.00		
83	Waukon	1,806.81	5,542.63		7,439.57		10.00
84	Monticello	1,121.22	65.97	6.11	1,193.30		
85	Onawa	1,055.50			1,055.50		
86	Humboldt	424.00			424.00		12.76
87	Sigourney	1,354.81		408.55	1,758.36		
88	Leon	835.00			835.00		
89	Bettendorf	710.00			710.00	1,111.30	
90	Rock Rapids	876.00		460.00	1,336.00		
91	Forest City	532.00		130.40	662.40		100.00
92	Tipton	1,757.00		109.63	1,927.23		50.00
93	Villisca	1,781.00			1,781.00		
94	Lake City	2,428.21			2,428.21		
95	Audubon	2,072.91			2,072.91		
96	Eldon	614.43			614.43		
97	Bedford	715.00			715.00	180.50	
98	Bloomfield	1,060.00			1,060.00		
99	Marengo	625.00		35.35	660.35		39.95
100	Rockwell City	786.00	238.40		1,024.40		
101	Ida Grove	4,613.50			4,613.50		
102	Hamburg	694.00			694.00		
103	Corning	665.50			665.50		121.20
104	Seymour	820.50			820.50		124.30
105	Stuart	379.15			379.15		
106	What Cheer	800.00		41.44	841.44		
107	Toledo						120.87

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

General Government Expenditures									
Total printing and stationery	Election Expenses				City Hall and Other Buildings				No. in order of population
	Salaries and wages	Retirements, or outlay	Miscellaneous	Total election expenses	Salaries and wages	Retirements, or outlay	Miscellaneous	Total city hall and other buildings	
297.47	154.31			154.31		409.47	304.99	714.46	57
562.79	74.00		81.67	155.67		90.74	762.82	853.56	58
363.24	94.91	36.40		130.41		404.13	277.58	681.71	59
383.76						406.51	631.35	1,036.86	60
561.38			90.02	90.02		948.79		948.79	61
211.80	96.75		51.02	148.37			246.34	246.34	62
483.88	77.40		523.66	601.06		2,002.86		2,002.86	63
921.18						676.63	140.06	716.70	64
275.12	112.00		33.84	145.84					65
1,589.51	131.90		56.18	188.08		188.49	560.60	749.09	66
383.88						3,800.00	280.25	4,080.25	67
124.58									68
295.13	78.00		20.90	98.90		375.83		375.83	69
221.80	90.30		60.67	150.97		14.16	113.19	14.16	70
310.66			27.98	27.98		9,173.04		9,288.14	71
550.65						83.62	263.54	347.16	72
447.73						241.07		241.07	73
83.06						153.86	218.36	372.22	74
101.30						176.80	30.02	206.82	75
171.07					218.25				76
1,164.04	138.90		147.72	286.62			5.06	5.06	77
527.35	307.69		207.69	515.08	1,004.05			1,004.05	78
416.18	1.00		94.00	95.00		246.91		246.91	79
731.64		23.13		23.13		73.80	5.66	79.46	80
534.43						59.00	282.70	341.70	81
226.31	77.25		60.99	138.24	480.00	1,274.40		1,754.40	82
576.34						1,247.31	43.56	1,290.87	83
510.19			76.12	76.12					84
30.95									85
45.21			12.33	12.33	120.00		348.94	468.94	86
381.00			1.10	1.10	1,770.51	2,163.33	930.43	4,864.27	87
167.50					180.00			180.00	88
759.79			13.00	13.00		330.07		330.07	89
184.29			8.98	8.98		192.65		192.65	90
115.00	68.25		34.50	102.75		34.11	47.42	81.53	91
322.00			30.11	30.11		260.17	295.49	555.66	92
470.72			44.60	44.60	327.20	2,000.00	786.23	3,113.45	93
682.49						46.50	122.66	169.25	94
105.88			14.98	14.98			288.12	288.12	95
719.98						173.05		173.05	96
124.00			150.00	150.00	984.90	1,447.43	130.75	2,564.08	97
815.42	36.00		16.84	52.84	130.00		100.90	100.90	98
407.84			16.57	16.57		202.00		202.00	99
178.00					171.74	97.35		269.09	100
78.00						305.76		305.76	101
137.68	66.51			66.51		250.28	28.55	278.83	102
51.25	44.80			44.80					103
386.04	63.00		30.58	93.58	80.00		90.00	110.00	104

TABLE NO. 2B—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	General Government				
		Municipal League		Miscellaneous		
		Dues	Miscellaneous	Total municipal league	Salaries and wages	Betterment or outlay
	Grand total	\$ 2,099.00	\$ 696.44	\$ 2,785.44	\$ 9,277.22	\$ 16,387.26
1	Des Moines	60.00		60.00	288.54	
2	Sioux City	60.00	48.12	108.12		1,200.00
3	Javenport	60.00	.00	60.00		4,215.15
4	Cedar Rapids	203.00		203.00		
5	Dubuque	50.00		50.00		7,092.38
6	Waterloo	50.00		50.00		
7	Council Bluffs	40.00	84.59	124.59		
8	Clinton					
9	Burlington					
10	Ottumwa	40.00	20.00	60.00		
11	Mason City	40.00	28.00	68.00		
12	Fort Dodge	40.00	19.36	59.36		
13	Muscatine	40.00	72.12	112.12		
14	Marshalltown	40.00		40.00	1,620.00	
15	Keokuk	40.00		40.00	2,627.61	
16	Boone	40.00		40.00	270.00	63.50
17	Fort Madison	40.00	33.80	73.80		
18	Iowa City	40.00	30.22	70.22		
19	Oskaloosa	30.00		30.00		
20	Centerville					
21	Creston	30.00		30.00		
22	Oelwein	30.00		30.00	1,371.24	
23	Charles City	30.00		30.00		
24	Newton	30.00		30.00		
25	Cedar Falls	30.00		30.00		
26	Ames	30.00		30.00		
27	Fairfield	30.00		30.00		
28	Cherokee	30.00		30.00		
29	Webster City	30.00		30.00	75.00	
30	Perry	30.00	54.09	84.09		
31	Red Oak					
32	Grinnell					
33	Atlantic	30.00	27.50	57.50		
34	Shenandoah	30.00		30.00		
35	Chariton	20.00		20.00		
36	Albia	30.00		30.00		
37	Estherville	20.00		20.00		
38	Washington	20.00	18.00	38.00		
39	Le Mars	20.00		20.00	202.34	
40	Spencer	20.00		20.00		
41	Clarinda	20.00		20.00		
42	Eagle Grove	20.00		20.00		
43	Carroll					
44	Marion	20.00		20.00		
45	Decorah	20.00		20.00		
46	Mount Pleasant	20.00	10.00	30.00	208.60	
47	Missouri Valley	20.00	40.84	60.84		
48	Iowa Falls	20.00		20.00		
49	Belle Plaine	20.00	53.50	73.50		
50	Glenwood					
51	Algona	20.00		20.00	30.00	
52	Independence	20.00		20.00		
53	Storm Lake	20.00	25.00	45.00		
54	Valley Junction	20.00		20.00		
55	Indianola					
56	Maquoketa	20.00		20.00		

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

No. in order of population	City	Municipal Industries				
		Water Works		Miscellaneous		
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
	Grand total	\$ 226,961.38	\$ 1,546,273.79	\$ 615,917.42	\$ 1,509,305.23	\$ 2,833,683.65
1	Des Moines	74,512.10	74,800.64	304,610.84		
2	Sioux City	10,052.80	11,252.80	95,751.75		
3	Javenport	102,849.91	14,503.06	106,492.99	90,776.74	74,907.64
4	Cedar Rapids	203.00		59,968.83	78,179.48	104,575.82
5	Dubuque	14,189.25	22,481.63	84,890.16	37,072.36	73,806.61
6	Waterloo	622.79	622.79	58,474.09	30,089.17	75,152.36
7	Council Bluffs	19,724.01	19,724.01	66,842.77	52,043.09	70,215.61
8	Clinton	1,518.78	1,518.78	22,986.71		112,634.09
9	Burlington			102,104.60		
10	Ottumwa	20,438.18	20,438.18	50,564.88	854.51	44,353.25
11	Mason City	3,447.02	3,447.02	37,959.55	26,036.49	59,528.57
12	Fort Dodge	5.80	5.80	30,030.36	32,780.78	34,353.84
13	Muscatine	290.00	290.00	25,443.39	15,332.10	11,227.17
14	Marshalltown	4,484.86	7,105.70	16,409.36	4,806.67	28,384.88
15	Keokuk	2,627.61	2,627.61	20,334.91		4,764.42
16	Boone	333.00	333.00	16,354.20	22,077.38	27,502.98
17	Fort Madison	858.43	858.43	11,911.03		7,305.75
18	Iowa City	84,088.74	84,088.74	24,088.74		11,205.99
19	Oskaloosa	1,584.76	1,584.76	17,312.36	10,813.30	16,785.78
20	Centerville	8,400.00		8,400.00		131,221.01
21	Creston	282.44	282.44	7,106.61		6,824.35
22	Oelwein	380.00	1,751.24	10,394.26	4,612.08	29,265.58
23	Charles City	19.70	4,748.68	4,748.68	2,503.90	4,583.49
24	Newton			6,307.92	9,347.50	36,088.48
25	Cedar Falls	65.67	65.67	6,493.73	6,216.95	8,046.33
26	Ames	76.63	76.63	13,038.40	13,470.11	18,071.88
27	Fairfield			9,027.97	7,004.38	7,112.76
28	Cherokee	73.46	73.46	4,610.03	2,745.40	14,311.46
29	Webster City	75.00	75.00	4,672.71	4,544.71	8,261.94
30	Perry			6,896.56	6,238.94	34,065.27
31	Red Oak			4,410.15	8,246.31	22,658.19
32	Grinnell	907.14	907.14	10,565.59	3,097.62	11,616.30
33	Atlantic	433.07	433.07	5,775.27	7,480.06	32,810.09
34	Shenandoah	617.96	617.96	6,942.66	5,071.73	12,179.96
35	Chariton	7,866.34	7,866.34	17,756.07	4,032.34	10,730.91
36	Albia	845.13	845.13	3,248.31	5,136.73	15,919.56
37	Estherville	117.00	117.00	6,275.03	543.00	18,483.92
38	Washington	287.88	287.88	4,091.31	6,023.50	2,900.39
39	Le Mars	270.63	270.63	5,519.17		36,977.93
40	Spencer	608.43	608.43	7,876.03	5,468.01	4,840.32
41	Clarinda			5,537.07		1,094.92
42	Eagle Grove			5,214.46	5,359.41	12,427.27
43	Carroll			4,377.01		5,339.41
44	Marion	1,401.84	1,401.84	5,612.72		
45	Decorah			3,726.72	1,080.00	10,219.27
46	Mount Pleasant			2,563.07	8,117.12	7,520.02
47	Missouri Valley			1,704.58	3,525.00	1,287.14
48	Iowa Falls			4,082.69	3,960.33	8,462.25
49	Belle Plaine			2,076.12	2,123.18	7,530.03
50	Glenwood			1,074.72	2,915.58	6,301.41
51	Algona			3,755.07	2,967.09	3,294.63
52	Independence			6,074.55	1,800.00	1,093.00
53	Storm Lake			1,961.00	2,820.00	7,250.40
54	Valley Junction			1,590.24	2,900.40	3,261.63
55	Indianola			71.25	71.25	7,060.44
56	Maquoketa					3,478.85

TABLE NO. 2B—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	General Government				
		Municipal League			Miscellaneous	
		Dues	Miscellaneous	Total municipal league	Salaries and wages	Betterment or outlay
57	Denison	20.00		20.00		
58	Knoxville					
59	Sneddon	20.00		20.00	882.75	227.95
60	Jefferson	20.00		20.00		
61	Vinton	20.00		20.00	124.40	204.79
62	Waverly	20.00		20.00		
63	Pella	20.00	9.70	29.70	208.44	61.60
64	Cresco	20.00		20.00		
65	Elford	20.00		20.00		
66	Manchester				285.00	
67	Hampton	20.00	19.70	39.70		
68	Waterloo	20.00		20.00		
69	Adrian					
70	Osage	20.00	28.55	48.55		
71	Harlan					945.30
72	Clarion	20.00		20.00		
73	Clear Lake	20.00		20.00		
74	Myrtle					
75	Emmetsburg	20.00		20.00		
76	Osceola					
77	Nevada	20.00		20.00		
78	Sac City	20.00	11.70	31.70	491.94	
79	Tama	20.00		20.00		
80	New Hampton	20.00		20.00		
81	Colfax	20.00		20.00		
82	Hawarden	20.00		20.00	400.00	
83	Waukon	20.00		20.00		
84	Monticello	20.00	10.00	30.00		
85	Onawa					
86	Humboldt					
87	Sigourney					
88	Leon	10.00		10.00		
89	Betterdell	20.00	40.45	60.45		
90	Rock Rapids	20.00	10.00	30.00		
91	Forest City				165.00	484.03
92	Tipton	20.00		20.00		
93	Villisca	20.00		20.00		
94	Lake City					
95	Audubon					
96	Eldon	10.00	5.00	15.00		
97	Bedford	10.00		10.00		
98	Bloomfield	20.00		20.00		
99	Marengo	20.00		20.00		
100	Rockwell City					
101	Ira Grove					
102	Hamburg					
103	Cornburg					
104	Seymour	10.00	16.25	26.25		
105	Stuart	10.00		10.00		
106	What Cheer	10.00		10.00		
107	Toledo	10.00		10.00		

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

No. in order of population	City	Municipal Industries				
		Water Works			Total water works	
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
57	Denison	133.05	133.05	3,560.34	14,027.18	34,027.18
58	Knoxville	500.00	500.00	4,860.38	5,860.38	14,112.48
59	Sneddon	286.00	1,346.70	4,580.50	6,213.20	13,236.90
60	Jefferson	27.60	37.80	4,016.30	2,420.70	2,458.30
61	Vinton	143.72	602.91	3,307.19	1,484.61	3,603.74
62	Waverly	12.42	12.42	2,100.54	2,007.70	6,420.08
63	Pella	413.91	743.95	5,709.57	3,737.03	9,706.67
64	Cresco	3,885.88	1,194.37	3,885.88	4,171.50	2,462.20
65	Elford	3,583.79	3,583.79	5,387.25	1,400.00	21,728.88
66	Manchester	254.00	549.00	4,728.85	3,210.00	13,650.12
67	Hampton	1,049.90	1,049.90	7,063.83	2,155.96	8,689.77
68	Waterloo	403.36	403.36	2,379.59	3,102.99	5,079.47
69	Adrian	13.00	13.00	3,070.13	1,832.53	3,217.02
70	Osage	1,744.07	2,000.00	15,094.94	4,331.08	2,437.12
71	Harlan			3,178.74	4,067.08	4,730.70
72	Clarion	122.41	122.41	1,300.71	2,000.00	13,823.47
73	Clear Lake	109.50	109.50	1,058.91		
74	Myrtle			1,901.13	2,411.55	1,566.64
75	Emmetsburg			1,307.26	2,500.07	3,068.15
76	Osceola	72.20	72.20	2,729.46	1,605.15	5,391.06
77	Nevada			2,444.35	4,021.16	2,560.07
78	Sac City	20.00	11.70	1,382.19	478.99	5,854.81
79	Tama	20.00		2,019.08	1,496.67	8,090.00
80	New Hampton	20.00		2,891.65	1,500.00	12,522.54
81	Colfax	20.00		3,039.39	8,822.33	15,077.94
82	Hawarden	20.00		2,735.60	2,409.86	29,206.27
83	Waukon	20.00		1,805.17	1,082.80	10,330.56
84	Monticello	20.00	10.00	2,140.82	1,286.59	5,009.27
85	Onawa			983.24	3,144.34	3,504.74
86	Humboldt			7,060.97	1,851.95	30.02
87	Sigourney			1,308.51	900.00	2,857.26
88	Leon	10.00		1,308.51	900.00	14,882.96
89	Betterdell	20.00	40.45	2,696.81	2,277.20	5,107.84
90	Rock Rapids	20.00	10.00	2,801.40	2,277.20	1,130.08
91	Forest City			2,046.87	1,777.97	1,989.61
92	Tipton	20.00		2,325.48	2,716.15	8,888.62
93	Villisca	20.00		2,708.80	1,232.73	2,250.71
94	Lake City			8,877.88	1,025.51	805.52
95	Audubon			2,024.65	1,841.25	4,977.31
96	Eldon	10.00	5.00	1,458.41	2,360.15	13,929.69
97	Bedford	10.00		723.56	723.56	8,282.99
98	Bloomfield	20.00		371.95	371.95	5,722.86
99	Marengo	20.00		1,005.89	1,005.89	2,669.00
100	Rockwell City			11.00	11.00	2,423.32
101	Ira Grove					719.50
102	Hamburg					4,860.38
103	Cornburg					3,905.23
104	Seymour	10.00	16.25	26.25		
105	Stuart	10.00		10.00		
106	What Cheer	10.00		10.00		
107	Toledo	10.00		10.00		

TABLE NO. 2C—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Municipal Industries				
		Electric Light Works				Salaries and wages
		Salaries and wages	Betterments or outlay	Miscellaneous	Total electric light works	
	Grand total.....	\$ 321,579.10	\$ 623,424.85	\$ 379,254.77	\$ 1,325,258.72	\$ 118,963.00
1	Des Moines.....					
2	Sioux City.....					
3	Lavenport.....					
4	Cedar Rapids.....					
5	Dubuque.....					
6	Waterloo.....					
7	Council Bluffs.....					
8	Clinton.....					
9	Burlington.....					
10	Ottumwa.....					
11	Mason City.....					
12	Port Dodge.....					
13	Muscatine.....			1,214.14	1,214.14	
14	Marshalltown.....	3,250.97	7,363.02		10,613.99	
15	Keokuk.....					
16	Boone.....					
17	Port Madison.....					
18	Iowa City.....					
19	Oskaloosa.....					
20	Centerville.....					
21	Creston.....					
22	Oelwein.....					
23	Charles City.....					
24	Newton.....			25.00	25.00	8,483.00
25	Cedar Falls.....	15,129.07	61,076.11	34,208.22	112,383.40	
26	Ames.....	13,037.97	23,480.14	91,841.01	128,359.12	
27	Fairfield.....	988.63		3,028.30	4,016.93	
28	Cherokee.....					
29	Webster City.....	25,030.44	636.53	64,806.74	91,473.68	4,338.60
30	Perry.....					
31	Red Oak.....					
32	Grinnell.....					
33	Atlantic.....	18,798.73	51,811.99	16,847.45	87,458.17	
34	Shenandoah.....					
35	Chariton.....			3,600.00	3,600.00	
36	Albia.....					
37	Estherville.....	10,925.00	13,423.14	3,315.71	27,722.85	3,167.00
38	Washington.....	2,009.99	4,503.03	92.50	6,714.52	
39	Le Mars.....					
40	Spencer.....	23,583.66	66,588.21		92,171.89	
41	Clarinda.....					
42	Eagle Grove.....					
43	Carroll.....					
44	Marion.....					
45	Decorah.....					
46	Mount Pleasant.....	9,457.96	24,861.36	17,067.82	51,387.04	1,064.40
47	Missouri Valley.....					
48	Iowa Falls.....					
49	Belle Plaine.....					
50	Glenwood.....					
51	Algona.....	14,032.81	12,394.00	20,506.15	46,932.96	
52	Independence.....	8,467.16	1,491.32	25,507.04	35,465.52	
53	Storm Lake.....					
54	Valley Junction.....					
55	Indianola.....	13,892.08	28,681.30	6,802.95	49,376.33	
56	Maquoketa.....	4,446.45	75,296.47	9,330.62	89,073.54	

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

Municipal Industries								No. in order of population
Gas Works and Heating Plants			Markets and Public Scales					
Betterment or outlay	Miscellaneous	Total gas works and heating plants	Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales		
\$ 65,960.53	\$ 33,223.61	\$ 118,087.74	\$ 26,258.91	\$ 5,734.39	\$ 2,741.41	\$ 34,734.71		
			9,496.98	4,432.80		13,929.78		
			1,181.32		1,009.15	2,192.47		
			700.00			700.00		
			1,352.50		313.18	1,570.68		
			1,260.00		86.30	1,346.30		
			1,220.00			1,220.00		
			1,140.00			1,140.00		
			720.00	12.13	151.10	883.23		
			720.00			720.00		
			120.00			120.00		
			2,475.56		180.00	2,655.56		
					102.00	102.00		
			229.75	325.82		555.57		

TABLE NO. 2C—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	Municipal Industries				
		Electric Light Works				Salaries and wages
		Salaries and wages	Betterments or outlay	Miscellaneous	Total electric light works	
57	Denison	58,250.64			58,250.64	
58	Knoxville					
59	Sheldon			1.00	1.00	
60	Jefferson					
61	Vinton	10,446.18	8,867.89	23,554.72	42,867.79	
62	Waverly	8,478.91	30,746.50	862.72	40,088.13	
63	Pella	5,985.55	32,587.92	1,545.49	63,119.16	
64	Oresco					
65	Eldora					
66	Manchester					
67	Hampton					
68	Winterset	7,782.60	16,422.86	545.89	24,751.41	
69	Anamosa					
70	Osage					
71	Harlan	10,698.56	4,561.09	20,110.36	35,369.99	
72	Clarion					
73	Clear Lake					
74	Mystic					
75	Emmetsburg					
76	Osgoia					
77	Nevada					
78	Sac City					
79	Tama					
80	New Hampton	6,122.30	11,669.94	16,479.75	34,261.99	
81	Colfax					
82	Hawarden					
83	Waukon					
84	Monticello					
85	Osawa	7,967.78	25,561.07	767.74	34,237.19	
86	Humboldt					
87	Sigourney					
88	Leon					
89	Bettendorf					
90	Rock Rapids	14,066.27	24,636.40	8,230.25	46,933.92	1,769.82
91	Forest City					
92	Tipton	6,865.95	17,151.00	11.36	24,028.91	
93	Villisca					
94	Lake City					
95	Audubon					
96	Eldon					
97	Bedford					
98	Bloomfield	9,914.22	32,204.96	818.72	43,487.90	50.00
99	Marengo					
100	Rockwell City					
101	Ida Grove					
102	Hamburg					
103	Corning		2,401.57		2,401.57	
104	Seymour	2,003.75	12,092.00		15,565.84	
105	Stuart	5,415.04	15,469.86		20,884.90	
106	What Cheer					
107	Toledo					

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

Municipal Industries							No. in % of population
Gas Works and Heating Plants			Markets and Public Scales				
Betterment or outlay	Miscellaneous	Total gas works and heating plants	Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales	
							57
							58
							59
							60
							61
							62
							63
							64
							65
							66
							67
							68
							69
							70
							71
							72
							73
							74
							75
							76
							77
							78
							79
4,021.35		4,021.35					80
							81
							82
							83
				420.00	221.54	641.54	84
							85
							86
							87
							88
							89
							90
	13,757.27	15,567.09					91
							92
				720.00	62.46	782.46	93
							94
				300.00	10.25	310.25	95
				312.00	44.65	356.65	96
							97
							98
							99
427.24		477.24		214.44	550.17	764.61	100
							101
							102
							103
							104
							105
							106
							107
							108
							109
							110

TABLE NO. 2D—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Municipal Industries					
		Docks, Wharves and Landings				Cemeteries	
		Salaries and wages	Retirements or outlay	Miscellaneous	Total docks, wharves and landings	Salaries and wages	Retirements or outlay
	Grand total.....	\$3,084.53	\$36,974.23	\$2,397.10	\$42,375.86	\$153,762.94	\$16,914.39
1	Des Moines.....					62,752.90	270.00
2	Sioux City.....					7,190.70	347.38
3	Davenport.....					512.00	
4	Cedar Rapids.....	910.00	1,500.00	1,572.73	3,982.73	121.11	211.00
5	Delaware.....					82.78	
6	Waterloo.....	1,464.54	25,474.22	129.03	27,067.80		
7	Council Bluffs.....						
8	Clinton.....					5,500.00	
9	Burlington.....						
10	Ottumwa.....						
11	Mason City.....						
12	Port Dodge.....						
13	Mascatine.....			233.33	233.33	7,798.39	1,936.00
14	Marshalltown.....						1,807.49
15	Keokuk.....	29.75			29.75	4,593.63	222.01
16	Boone.....						1,194.20
17	Fort Madison.....	600.24			600.24	1,614.50	173.00
18	Iowa City.....					49.39	
19	Oakaloosa.....			301.98	301.98	2,667.61	286.24
20	Centerville.....					240.00	
21	Creston.....					3,056.35	
22	Oelwein.....					1,664.90	230.22
23	Charles City.....						2.50
24	Newton.....					1,300.00	302.40
25	Cedar Falls.....					1,239.15	3,208.44
26	Ames.....					2,164.16	790.00
27	Fairfield.....					342.80	290.12
28	Cherokee.....					1,830.90	836.21
29	Webster City.....					1,690.10	149.88
30	Perry.....					3,405.45	431.27
31	Red Oak.....					1,938.00	294.67
32	Grinnell.....					3,553.45	425.32
33	Atlantic.....					3,336.00	919.95
34	Shenandoah.....					2,451.30	495.78
35	Chariton.....						302.25
36	Albia.....						
37	Estherville.....						855.81
38	Washington.....					582.65	64.06
39	Le Mars.....						26.30
40	Spencer.....					3,689.42	
41	Clarinda.....					1,075.68	
42	Eagle Grove.....					1,405.00	1,025.00
43	Carroll.....						
44	Marion.....					1,565.35	164.05
45	Decorah.....						
46	Mount Pleasant.....					2,376.10	80.80
47	Missouri Valley.....						208.58
48	Iowa Falls.....						
49	Belle Plaine.....					980.83	
50	Glenwood.....						
51	Albion.....						
52	Independence.....						
53	Storm Lake.....			77.25	77.25		
54	Valley Junction.....						200.00
55	Indianola.....					288.75	34.44
56	Maquoketa.....					200.33	130.56

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

No. in order of population	City	Municipal Industries					
		Docks, Wharves and Landings				Cemeteries	
		Salaries and wages	Retirements or outlay	Miscellaneous	Total docks, wharves and landings	Salaries and wages	Retirements or outlay
	Grand total.....	\$206,980.31	\$341,027.17	\$209,962.94	\$191,013.97	\$742,004.00	\$19,367.49
1	Des Moines.....	87,463.93	72,005.15	963.00	55,398.34	128,421.49	2,579.60
2	Sioux City.....	7,388.08	42,480.08	20,839.31	16,417.87	79,737.56	3,185.00
3	Davenport.....	512.00	60,206.73	83,174.31	40,412.49	185,863.73	5,330.52
4	Cedar Rapids.....	910.00	1,500.00	1,572.73	3,982.73	121.11	211.00
5	Delaware.....					82.78	
6	Waterloo.....	1,464.54	25,474.22	129.03	27,067.80		
7	Council Bluffs.....						
8	Clinton.....					5,500.00	
9	Burlington.....						
10	Ottumwa.....						
11	Mason City.....						
12	Port Dodge.....						
13	Mascatine.....			233.33	233.33	7,798.39	1,936.00
14	Marshalltown.....						1,807.49
15	Keokuk.....	29.75			29.75	4,593.63	222.01
16	Boone.....						1,194.20
17	Fort Madison.....	600.24			600.24	1,614.50	173.00
18	Iowa City.....					49.39	
19	Oakaloosa.....			301.98	301.98	2,667.61	286.24
20	Centerville.....					240.00	
21	Creston.....					3,056.35	
22	Oelwein.....					1,664.90	230.22
23	Charles City.....						2.50
24	Newton.....					1,300.00	302.40
25	Cedar Falls.....					1,239.15	3,208.44
26	Ames.....					2,164.16	790.00
27	Fairfield.....					342.80	290.12
28	Cherokee.....					1,830.90	836.21
29	Webster City.....					1,690.10	149.88
30	Perry.....					3,405.45	431.27
31	Red Oak.....					1,938.00	294.67
32	Grinnell.....					3,553.45	425.32
33	Atlantic.....					3,336.00	919.95
34	Shenandoah.....					2,451.30	495.78
35	Chariton.....						302.25
36	Albia.....						
37	Estherville.....						855.81
38	Washington.....					582.65	64.06
39	Le Mars.....						26.30
40	Spencer.....					3,689.42	
41	Clarinda.....					1,075.68	
42	Eagle Grove.....					1,405.00	1,025.00
43	Carroll.....						
44	Marion.....					1,565.35	164.05
45	Decorah.....						
46	Mount Pleasant.....					2,376.10	80.80
47	Missouri Valley.....						208.58
48	Iowa Falls.....						
49	Belle Plaine.....					980.83	
50	Glenwood.....						
51	Albion.....						
52	Independence.....						
53	Storm Lake.....			77.25	77.25		
54	Valley Junction.....						200.00
55	Indianola.....					288.75	34.44
56	Maquoketa.....					200.33	130.56

TABLE NO. 2D—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	Municipal Industries						
		Docks, Wharves and Landings				Cemeteries		
		Salaries and wages	Betterments or outlay	Miscellaneous	Total docks, wharves and landings	Salaries and wages	Betterments or outlay	Miscellaneous
57	Denison							
58	Knoxville					1,069.14		24.65
59	Sheldon					1,288.00	20.00	
60	Jefferson							
61	Vinton							
62	Waverly					2,250.60	56.00	132.68
63	Pella							
64	Cresco							
65	Idora					420.00	228.18	
66	Manchester							
67	Hampton							
68	Winteret							
69	Anamosa							239.37
70	Osage					603.37		85.26
71	Harlan							
72	Clarion					886.14		
73	Clear Lake					1,234.39	2,020.00	12.35
74	Mystic							472.77
75	Emmetsburg							
76	Osceola					719.67		
77	Nevada					248.96		
78	Sas City					1,466.85		283.25
79	Tama					877.45	2.57	
80	New Hampton							
81	Colfax							
82	Hawarden					1,054.80		153.62
83	Waukon							
84	Monticello					1,031.00	99.33	88.63
85	Onawa					1,914.63	96.84	
86	Humboldt							
87	Sigourney							
88	Leon					537.10		
89	Bettendorf							
90	Rock Rapids					815.00	534.17	
91	Forest City					15.00	15.45	
92	Tipton							
93	Villisca					1,306.85	48.00	96.88
94	Lake City					780.00		7.00
95	Audubon							
96	Eldon					355.00	9.00	
97	Bettford					369.00		
98	Bloomfield					93.00		5.65
99	Matango							
100	Rockwell City							
101	Ida Grove					117.46		
102	Hamburg							
103	Corning					240.00	193.71	
104	Stymour					815.30	6.13	
105	Stuart					420.00	163.06	
106	What Cheer							
107	Toledo					1,555.28	475.63	27.70

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

[illegible]

TABLE NO. 2E—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Municipal Industries			
		Library			
		Salaries and wages	Reimbursements or outlay	Miscellaneous	Total library
	Grand total.....	\$ 279,399.46	\$ 134,607.48	\$ 138,850.99	\$ 552,857.93
1	Des Moines.....	31,417.10	1,000.00	19,334.39	51,751.49
2	Sioux City.....	30,115.83	25,656.29	5,640.94	61,413.16
3	Davenport.....	15,513.44	8,079.41	5,077.07	28,669.92
4	Cedar Rapids.....	10,626.25	5,731.25	3,892.04	20,250.54
5	Dubuque.....	23,640.37	1,218.24	10,413.21	35,271.82
6	Waterloo.....	15,285.07	8,590.74	1,194.07	25,070.88
7	Council Bluffs.....	8,774.35	5,872.99	15,378.32	29,925.66
8	Clinton.....	7,329.17	5,992.42	734.41	14,056.00
9	Burlington.....	11,807.89	7,702.88	2,800.89	22,411.66
10	Mason City.....	8,108.55	980.28	6,940.50	16,039.33
11	Fort Dodge.....	6,404.00	2,375.93	1,933.23	11,213.16
12	Muscatine.....	4,900.00	2,634.76	3,313.74	10,848.50
13	Marshalltown.....	4,069.96	3,463.44	1,371.77	8,905.17
14	Kokomo.....	2,630.84	4,939.92	4,313.68	7,570.76
15	Boone.....	10,400.38	5,022.86	2,021.97	17,445.21
16	Fort Madison.....	10,400.38	5,022.86	2,021.97	17,445.21
17	Iowa City.....	10,400.38	5,022.86	2,021.97	17,445.21
18	Oskaloosa.....	10,400.38	5,022.86	2,021.97	17,445.21
19	Centerville.....	10,400.38	5,022.86	2,021.97	17,445.21
20	Creston.....	10,400.38	5,022.86	2,021.97	17,445.21
21	Oelwein.....	1,116.30	686.87	87.60	1,700.77
22	Charles City.....	1,116.30	686.87	87.60	1,700.77
23	Newton.....	1,116.30	686.87	87.60	1,700.77
24	Cedar Falls.....	1,800.40	2,105.00	2,046.97	5,952.37
25	Ames.....	1,800.40	2,105.00	2,046.97	5,952.37
26	Fairfield.....	1,800.40	2,105.00	2,046.97	5,952.37
27	Cherokee.....	2,812.00	1,851.90	5,204.05	9,867.95
28	Webster City.....	2,812.00	1,851.90	5,204.05	9,867.95
29	Perry.....	2,812.00	1,851.90	5,204.05	9,867.95
30	Grinnell.....	1,910.00	1,847.37	143.59	3,900.96
31	Atlantic.....	3,415.76	4,150.90	785.90	8,352.56
32	Shenandoah.....	2,547.69	5,547.00	3,547.00	11,641.69
33	Chariton.....	2,354.77	1,316.72	89.87	3,761.36
34	Albia.....	1,450.10	1,597.87	2,707.42	5,755.39
35	Estherville.....	1,300.00	492.81	808.10	2,599.91
36	Washington.....	1,419.50	800.74	1,284.34	3,504.58
37	Le Mars.....	1,545.00	1,001.10	304.43	2,850.53
38	Spencer.....	1,425.00	1,064.58	2,546.10	5,035.68
39	Clarinda.....	5,042.22	5,042.22	3,389.53	13,473.97
40	Eagle Grove.....	1,500.73	1,500.73	1,500.73	4,502.20
41	Carroll.....	2,053.69	954.69	2,053.69	5,062.07
42	Marion.....	1,587.00	1,332.54	2,105.00	5,024.54
43	Decorah.....	800.98	3,048.90	276.55	3,926.43
44	Mount Pleasant.....	1,592.80	2,739.78	3,908.88	8,241.46
45	Alcona.....	1,198.00	1,198.00	4,293.54	6,690.54
46	Independence.....	3,600.00	711.77	1,188.90	5,500.67
47	Storm Lake.....	333.80	2,792.00	707.85	3,833.65
48	Valley Junction.....	2,071.25	2,792.00	19.02	4,882.27
49	Indianola.....	2,454.00	2,835.74	80.15	5,370.89
50	Maquoketa.....	1,620.00	613.69	603.45	2,837.14

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

No. in order of population	City	Municipal Industries—Miscellaneous			
		Total hospital	Salaries and wages	Reimbursements or outlay	Miscellaneous
		Total hospital	Salaries and wages	Reimbursements or outlay	Miscellaneous
	Grand total.....	\$ 44,056.07	\$ 18,302.20	\$ 11,440.98	\$ 58,594.39
1	Des Moines.....	4,573.00	6,974.09	11,547.00	248,517.24
2	Sioux City.....	1,036.00	1,036.00	391,215.90	391,215.90
3	Davenport.....	6,037.00	11,744.91	17,782.97	286,457.05
4	Cedar Rapids.....	4,300.01	5,925.00	9,391.01	307,633.71
5	Dubuque.....	1,589.00	1,589.00	383,308.32	383,308.32
6	Waterloo.....	100.00	100.00	247,919.89	247,919.89
7	Council Bluffs.....	207,869.32	270,068.99	29,535.74	507,474.05
8	Clinton.....	4,304.70	4,304.70	104,334.88	104,334.88
9	Burlington.....	26.80	26.80	135,936.10	135,936.10
10	Mason City.....	102,561.09	112,007.15	40,764.53	193,272.77
11	Fort Dodge.....	26,638.38	65,149.00	17,716.00	109,503.38
12	Muscatine.....	2,192.00	1,545.00	3,782.24	7,519.24
13	Marshalltown.....	242.18	279.25	279.25	801.68
14	Kokomo.....	95.53	95.53	133,771.93	133,771.93
15	Boone.....	276.80	276.80	14,408.80	14,408.80
16	Fort Madison.....	5,448.91	5,448.91	24,280.53	24,280.53
17	Iowa City.....	5,179.00	5,179.00	26,278.99	26,278.99
18	Oskaloosa.....	21,065.43	13,426.14	13,426.14	107,908.78
19	Centerville.....	10,797.50	172,406.30	188,216.24	370,622.54
20	Creston.....	28.50	28.50	46,273.51	46,273.51
21	Oelwein.....	2.75	800.90	18,300.76	18,300.76
22	Charles City.....	1,226.41	22.56	108,508.56	108,508.56
23	Newton.....	42,625.41	1,226.41	35,600.16	79,451.98
24	Cedar Falls.....	801.15	42,625.41	68,188.27	113,234.83
25	Ames.....	90.00	90.00	114,905.70	114,905.70
26	Fairfield.....	124.84	124.84	27,038.93	27,038.93
27	Cherokee.....	74.66	74.66	34,010.88	34,010.88
28	Webster City.....	225.12	225.12	56,353.66	56,353.66
29	Perry.....	844.17	844.17	12,005.03	12,005.03
30	Grinnell.....	240.54	240.54	110,150.58	110,150.58
31	Atlantic.....	72.04	1,272.03	24,736.06	24,736.06
32	Shenandoah.....	600.03	600.03	12,011.82	12,011.82
33	Chariton.....	5,330.26	5,330.26	19,656.15	19,656.15
34	Albia.....	3,926.43	3,926.43	92,807.38	92,807.38
35	Estherville.....	1,592.80	1,592.80	16,016.22	16,016.22
36	Washington.....	440.00	440.00	56,423.45	56,423.45
37	Le Mars.....	859.00	859.00	23,037.53	23,037.53
38	Spencer.....	164.98	164.98	7,226.71	7,226.71
39	Clarinda.....	100,209.90	100,209.90	100,209.90	100,209.90
40	Eagle Grove.....	100,209.90	100,209.90	100,209.90	100,209.90
41	Carroll.....	100,209.90	100,209.90	100,209.90	100,209.90
42	Marion.....	100,209.90	100,209.90	100,209.90	100,209.90
43	Decorah.....	100,209.90	100,209.90	100,209.90	100,209.90
44	Mount Pleasant.....	100,209.90	100,209.90	100,209.90	100,209.90
45	Alcona.....	100,209.90	100,209.90	100,209.90	100,209.90
46	Independence.....	100,209.90	100,209.90	100,209.90	100,209.90
47	Storm Lake.....	100,209.90	100,209.90	100,209.90	100,209.90
48	Valley Junction.....	100,209.90	100,209.90	100,209.90	100,209.90
49	Indianola.....	100,209.90	100,209.90	100,209.90	100,209.90
50	Maquoketa.....	100,209.90	100,209.90	100,209.90	100,209.90

TABLE NO. 2E—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	Library			
		Municipal Industries			
		Salaries and wages	Benefits or outlay	Miscellaneous	Total library
57	Danison				
58	Knoxville	1,384.00	743.44	909.70	3,037.14
59	Sheldon				
60	Jefferson				
61	Vinton	2,124.61			2,124.61
62	Waverly	594.37	1,774.55	1,021.22	3,390.14
63	Pella	1,646.00	725.00	52.92	2,423.92
64	Cresco	1,884.50	1,222.58		3,107.08
65	Eldora	2,300.00		2,251.00	4,551.00
66	Manchester	2,912.93			2,912.93
67	Hampton	1,901.25	1,574.02		3,475.27
68	Winteraset	2,700.00	1,259.89	118.87	4,078.76
69	Anamosa	880.00	1,107.11		1,987.11
70	Osage	960.00	2,433.77	63.58	3,457.35
71	Harlan	2,300.00	1,066.44		3,366.44
72	Clarion	2,804.08			2,804.08
73	Clear Lake	1,576.08			1,576.08
74	Myrtle				
75	Emmetsburg	1,073.50	861.18	449.48	2,384.16
76	Osceola	1,823.24			1,823.24
77	Nevada			2,227.48	2,227.48
78	Sas City				
79	Tama				
80	New Hampton	1,041.16	628.38	466.43	2,075.97
81	Colfax				
82	Hawarden	762.00	608.64	567.75	1,938.39
83	Waukon				
84	Monticello	1,242.49	530.92	466.51	2,239.92
85	Onawa				
86	Humboldt	720.00		2,774.53	3,494.53
87	Sigourney			2,173.76	2,173.76
88	Leos				
89	Bettendorf	400.00	331.74		731.74
90	Rock Rapids	976.00	751.36		1,727.36
91	Forest City	580.00	806.29		1,386.29
92	Tipton	1,501.25	547.72	180.57	2,229.54
93	Villisca		1,200.50	351.00	1,551.50
94	Lake City	680.00	770.43	494.41	1,944.84
95	Adubon	1,300.00	1,192.92	776.66	3,269.58
96	Eldon			681.65	681.65
97	Bethford			2,088.92	2,088.92
98	Bloomfield	1,011.92	741.83	156.50	1,910.25
99	Marengo	780.00		863.00	1,643.00
100	Rockwell City			2,507.81	2,507.81
101	Ida Grove	490.00			490.00
102	Hamburg				
103	Corning		1,764.07		1,764.07
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo			1,000.48	1,000.48

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

No. in order of population	Total hospital	Municipal Industries—Miscellaneous				Total municipal industries	No. in order of population
		Salaries and wages	Benefits or outlay	Miscellaneous	Total miscellaneous		
57						73,258.91	57
58						19,505.50	58
59						15,088.46	59
60						7,008.00	60
61					176.80	59,017.03	61
62						55,658.00	62
63						81,790.88	63
64						12,006.17	64
65						31,940.84	65
66						22,407.19	66
67					1,675.00	19,744.91	67
68						33,492.92	68
69						9,405.46	69
70						6,518.02	70
71						61,889.08	71
72					961.17	9,437.57	72
73					1.25	19,804.03	73
74						472.77	74
75		749.72				11,548.87	75
76					719.60	6,654.30	76
77						13,156.89	77
78						6,330.77	78
79		980.50	4.92		309.76	985.42	79
80						55,309.19	80
81						15,147.54	81
82						57,080.79	82
83					1,396.07	15,319.07	83
84		600.00	60.54		31.44	14,603.37	84
85		275.00	3,258.34		1,500.97	46,230.30	85
86						19,149.50	86
87						21,542.80	87
88						17,300.12	88
89						731.28	89
90						77,177.70	90
91						6,572.58	91
92						20,182.58	92
93					779.49	6,722.07	93
94						6,119.90	94
95						11,326.55	95
96						16,471.58	96
97					306.93	12,582.66	97
98						55,087.04	98
99						4,179.07	99
100						19,474.21	100
101					685.99	5,256.95	101
102							102
103						9,802.66	103
104		304.41	1,745.34			2,139.68	104
105					250.61	27,601.84	105
106						7,811.25	106
107		40.00				40.00	107

TABLE NO. 2F—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Protection of Life and Property			
		Police Department			
		Salaries and wages	Benefits or outlay	Miscellaneous	Total police department
	Grand total.....	\$ 1,125,765.73	\$ 186,024.53	\$ 183,479.92	\$ 1,422,479.18
1	Des Moines.....	285,406.75	4,810.38	26,097.47	316,314.60
2	Sioux City.....	124,314.31	152,232.07	18,008.26	294,604.74
3	Davenport.....	95,545.27	2,012.24	8,843.98	107,301.49
4	Cedar Rapids.....	22,886.19	13,536.53	29,556.32	66,079.21
5	Dubuque.....	90,823.80	2,220.28	3,002.98	96,047.06
6	Waterloo.....	57,734.88	804.50	2,426.60	61,426.07
7	Council Bluffs.....	36,075.53	3,098.27	3,480.69	43,642.80
8	Clinton.....	26,965.96	1,633.54	234.52	28,534.06
9	Burlington.....	27,345.97	900.00	3,002.39	32,148.36
10	Ottumwa.....	18,653.47	2,449.13	1,439.50	22,542.10
11	Mason City.....	25,787.39	3,089.51	500.29	29,386.90
12	Port Dodge.....	25,831.39	1,429.97	2,742.36	30,553.59
13	Wassatawa.....	11,972.25	550.00	1,049.94	13,072.19
14	Marshalltown.....	9,655.52	1,646.10	11,301.62	22,603.24
15	Keokuk.....	15,016.30	285.50	3,311.40	18,613.20
16	Boone.....	12,346.24	559.59	131.25	13,037.08
17	Fort Madison.....	19,183.16	1,633.54	10,614.41	31,431.11
18	Iowa City.....	11,690.05	500.00	1,550.92	13,740.97
19	Oskaloosa.....	8,915.94	682.14	88.72	9,686.80
20	Centerville.....	5,400.00	.....	5,400.00	10,800.00
21	Creston.....	4,580.00	.....	500.85	5,080.85
22	Osceola.....	2,406.80	.....	50.27	2,457.07
23	Charles City.....	2,955.53	.....	89.71	3,045.24
24	Newton.....	4,278.29	241.56	4,519.78	9,039.63
25	Cedar Falls.....	4,015.59	324.54	20.15	4,360.28
26	Ames.....	7,705.00	305.00	752.48	8,762.48
27	Fairfield.....	3,562.04	.....	2.88	3,564.92
28	Cherokee.....	3,193.66	247.50	5,441.10	9,082.26
29	Wabster City.....	2,615.08	.....	238.79	2,853.87
30	Perry.....	2,567.18	.....	224.60	2,791.78
31	Red Oak.....	1,994.15	256.28	2,287.73	4,538.16
32	Grtanell.....	4,536.52	396.58	79.50	5,112.60
33	Atlantic.....	4,786.06	18.62	90.00	4,974.68
34	Shenandoah.....	2,532.25	21.66	118.57	2,672.48
35	Charlton.....	1,473.88	.....	1,473.88	2,947.76
36	Albia.....	2,123.67	.....	8.45	2,132.12
37	Katherville.....	3,549.39	783.77	4,312.97	8,646.13
38	Washington.....	2,601.90	509.73	786.96	3,900.59
39	Le Mars.....	6,095.85	1,114.56	74.50	7,284.91
40	Spencer.....	3,754.00	.....	3,754.00	7,508.00
41	Clarinda.....	2,643.53	.....	2,643.53	5,287.06
42	Eagle Grove.....	582.80	.....	582.80	1,165.60
43	Carroll.....	2,584.97	.....	86.50	2,671.47
44	Marion.....	4,025.00	.....	4,025.00	8,050.00
45	Decorah.....	2,862.00	.....	100.00	2,962.00
46	Mount Pleasant.....	4,200.44	43.39	.....	4,243.83
47	Missouri Valley.....	2,792.30	.....	2,792.30	5,584.60
48	Iowa Falls.....	2,697.00	406.00	95.33	3,198.33
49	Helle Plaine.....	1,257.65	.....	1,257.65	2,515.30
50	Glenwood.....	2,704.54	.....	2,704.54	5,409.08
51	Algona.....	3,530.92	.....	3,530.92	7,061.84
52	Independence.....	2,601.50	.....	2,601.50	5,203.00
53	Storm Lake.....	1,790.00	.....	307.55	2,097.55
54	Valley Junction.....	2,218.91	.....	192.60	2,411.51
55	Indianola.....	2,213.45	47.26	1.10	2,261.81
56	Maquoketa.....	.....	.....	.....	.....

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

No. in order of population	City	Protection of Life and Property			
		Police Department			
		Salaries and wages	Benefits or outlay	Miscellaneous	Total police department
	Grand total.....	\$ 1,267,664.39	\$ 491,951.26	\$ 319,841.81	\$ 2,079,657.46
1	Des Moines.....	382,200.52	8,500.00	52,757.00	443,547.61
2	Sioux City.....	147,373.65	226,422.00	15,082.56	428,878.21
3	Davenport.....	95,455.77	.....	60,323.00	155,778.77
4	Cedar Rapids.....	80,754.90	8,849.24	5,154.91	94,759.05
5	Dubuque.....	90,571.55	7,253.08	34,534.28	132,358.91
6	Waterloo.....	79,402.65	13,742.64	7,973.12	101,118.41
7	Council Bluffs.....	58,346.79	623.29	61,203.05	120,174.00
8	Clinton.....	47,553.27	18,719.30	222.04	66,494.61
9	Burlington.....	29,553.15	30,479.06	27,321.45	87,353.66
10	Ottumwa.....	20,976.00	3,371.99	678.30	25,026.29
11	Mason City.....	23,486.82	2,650.75	1,251.83	27,400.41
12	Port Dodge.....	29,272.21	1,028.35	1,913.37	32,213.93
13	Wassatawa.....	18,955.32	1,000.50	30,557.97	50,513.79
14	Marshalltown.....	14,567.78	1,195.15	3,424.75	19,187.68
15	Keokuk.....	19,501.29	4,802.46	14,001.48	38,305.23
16	Boone.....	9,773.04	5,099.25	14,812.56	29,684.85
17	Fort Madison.....	10,079.11	1,800.79	12,497.46	24,377.36
18	Iowa City.....	10,000.45	.....	4,131.21	14,131.66
19	Oskaloosa.....	7,457.71	1,602.52	352.30	9,412.53
20	Centerville.....	4,009.44	.....	4,009.44	8,018.88
21	Creston.....	2,701.56	.....	808.07	3,509.63
22	Osceola.....	1,387.34	8,851.85	292.18	10,531.37
23	Charles City.....	3,822.00	138.56	833.88	4,794.44
24	Newton.....	3,344.88	1,256.32	1,600.00	6,201.20
25	Cedar Falls.....	3,053.00	9,488.29	430.08	13,971.37
26	Ames.....	5,995.25	2,920.47	378.30	9,294.02
27	Fairfield.....	2,196.16	548.80	480.91	3,225.87
28	Cherokee.....	1,724.34	1,497.02	2.32	3,223.68
29	Wabster City.....	1,362.65	.....	821.70	2,184.35
30	Perry.....	2,196.45	10,126.41	12,328.31	24,651.16
31	Red Oak.....	2,607.33	163.51	419.83	3,290.67
32	Grtanell.....	2,660.35	345.36	147.92	3,153.63
33	Atlantic.....	2,782.50	1,291.07	194.48	4,268.05
34	Shenandoah.....	2,627.25	820.58	146.29	3,594.12
35	Charlton.....	1,214.69	548.45	117.45	1,880.59
36	Albia.....	1,763.42	400.80	133.93	2,298.15
37	Katherville.....	1,300.00	959.17	5,000.00	7,259.17
38	Washington.....	3,206.32	1,017.67	141.83	4,365.82
39	Le Mars.....	1,131.97	111.84	.....	1,243.81
40	Spencer.....	1,302.69	1,873.00	.....	3,175.69
41	Clarinda.....	2,143.79	.....	2,143.79	4,287.58
42	Eagle Grove.....	579.90	.....	579.90	1,159.80
43	Carroll.....	1,874.10	220.33	163.24	2,257.67
44	Marion.....	1,082.00	.....	1,082.00	2,164.00
45	Decorah.....	1,600.00	387.10	226.33	2,213.43
46	Mount Pleasant.....	1,479.10	4,248.83	.....	5,727.93
47	Missouri Valley.....	1,100.00	436.80	473.47	1,910.27
48	Iowa Falls.....	416.05	7,333.70	681.16	8,430.91
49	Helle Plaine.....	800.58	3,425.24	80.00	4,305.82
50	Glenwood.....	1,855.00	8,220.51	632.12	10,707.63
51	Algona.....	1,457.00	1,231.50	1,188.68	3,877.18
52	Independence.....	1,200.00	1,090.99	.....	2,290.99
53	Storm Lake.....	602.50	94.48	.....	696.98
54	Valley Junction.....	285.55	1,111.89	.....	1,397.44
55	Indianola.....	1,064.11	1,381.10	39.22	2,484.44
56	Maquoketa.....	.....	.....	.....	.....

TABLE NO. 2F—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	Protection of Life and Property			
		Police Department			Total police department
		Salaries and wages	Retirements or outlay	Miscellaneous	
47	Denison	1,707.03			1,707.03
48	Enochville	2,308.99	25.50		2,334.49
49	Shelton	8,577.77	174.75	87.48	8,839.00
50	Jefferson	1,478.99	373.80	19.46	1,872.24
51	Vinton	2,458.10			2,458.10
52	Waverly	1,566.75		45.72	1,612.47
53	Pella	2,250.00			2,250.00
54	Cresco	2,351.00	94.00		2,445.00
55	Eldora	2,348.50			2,348.50
56	Manchester	2,847.20			2,847.20
57	Hampden	2,249.00	9.08	8.55	2,266.63
58	Winterport	1,990.00		28.18	2,018.18
59	Anamosa	2,080.76			2,080.76
60	Osage	1,838.75	29.80		1,868.55
61	Harlan	2,340.00		192.32	2,532.32
62	Clarion	2,927.91			2,927.91
63	Clear Lake	1,056.99	25.72		1,082.71
64	Myrtle	1,031.25			1,031.25
65	Emmetsburg	2,419.25		64.73	2,483.98
66	Oswego	969.50			969.50
67	Nevada	1,364.40		45.05	1,409.45
68	Sac City	1,372.00			1,372.00
69	Tama	1,822.50		43.25	1,865.75
70	New Hampton	1,160.00		241.11	1,401.11
71	Colfax	1,200.00		49.20	1,249.20
72	Hawarden	1,200.00			1,200.00
73	Waukon	1,200.00	171.48		1,371.48
74	Monticello	1,847.30	82.65	29.33	1,959.28
75	Onawa	1,025.75			1,025.75
76	Humboldt	1,560.00		66.68	1,626.68
77	Sigourney	2,105.00			2,105.00
78	Leon	1,740.00			1,740.00
79	Bettendorf	2,030.40			2,030.40
80	Rock Rapids	2,300.00		22.70	2,322.70
81	Forest City	777.60			777.60
82	Tipton	2,168.00			2,168.00
83	Villisca	1,000.00			1,000.00
84	Lake City				
85	Aububon	1,375.48			1,375.48
86	Elkton	1,920.00			1,920.00
87	Bedford	1,832.25		5.56	1,837.81
88	Bloomfield	1,496.95			1,496.95
89	Marengo	1,630.00		52.62	1,682.62
90	Rockwell City	2,613.80		107.02	2,720.82
91	Ida Grove	125.30			125.30
92	Hamburg				
93	Corning	1,336.50			1,336.50
94	Seymour	1,101.30			1,101.30
95	Stuart	1,642.44			1,642.44
96	What Cheer	1,575.35			1,575.35
97	Toledo	1,183.20			1,183.20

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

Protection of Life and Property									No. in order of population
Fire Department				Municipal and Police Courts					
Salaries and wages	Retirements or outlay	Miscellaneous	Total fire department	Salaries and wages	Retirements or outlay	Miscellaneous	Total municipal and police courts		
977.33			977.33					57	
1,079.00	421.50	350.07	1,850.57					58	
561.40	225.00	381.74	1,168.14					59	
412.25	70.65	777.91	1,260.81					60	
180.00	4,536.75	623.27	5,340.02			33.00	33.00	61	
1,288.83	1,036.68	214.82	2,540.33					62	
706.00	867.43	80.70	1,754.13					63	
571.93	1,184.00		1,756.93					64	
	812.61	307.50	1,120.11					65	
505.50	3,230.90	700.10	4,555.50					66	
340.78	161.83	429.02	932.23					67	
632.00	4,834.29		5,466.29					68	
1,070.93			1,070.93					69	
780.00	787.40	66.00	1,642.40					70	
37.00	465.22	166.21	668.43					71	
664.69			664.69					72	
178.50		219.90	398.40					73	
781.50	2,158.20	185.70	3,125.50	57.00		.50	57.50	74	
50.00	604.70		654.70					75	
102.80		436.43	539.23					76	
737.77			737.77					77	
1,582.78	9.65		1,592.43	18.80	155.55		174.35	78	
373.50	7,304.28	180.00	7,484.28					79	
		40.23	442.73					80	
		612.44	612.44					81	
	731.30		731.30					82	
174.25	4,208.48	170.03	4,642.73					83	
	1,923.07		1,923.07					84	
427.00	634.50	26.27	1,087.87					85	
	2,601.25		2,601.25			7.85	7.85	86	
826.24	586.97		1,413.21					87	
	672.71	1,981.15	2,653.86					88	
90.00	312.81		422.81					89	
372.00	7,679.14	78.60	8,129.74					90	
120.00	1,248.26	221.04	1,589.30					91	
221.00			221.00					92	
350.07		224.45	574.52			47.05	47.05	93	
308.00	5,894.55	21.52	6,224.07					94	
286.50	3,498.25		3,784.75					95	
750.13	3,400.00		4,150.13					96	
220.00	7.00		227.00					97	
303.00	75.00	632.81	930.81					98	
368.00	2,750.00	117.88	3,235.88					99	
339.97			339.97					100	
50.00	608.91		658.91					101	
	48.55		48.55					102	
214.00	455.23	100.00	769.23					103	
	600.85	305.60	906.45					104	

TABLE NO. 2G—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Protection of			
		Inspection Department			
		Salaries and wages	Retirements or outlay	Miscellaneous	Total
	Grand total.....	\$ 85,233.58	\$ 2,156.39	\$ 8,848.81	\$ 95,438.78
1	Des Moines.....	20,416.01	991.81	2,505.21	23,913.03
2	Sioux City.....	19,140.01	2,887.43	22,027.43	44,054.47
3	Davenport.....	8,329.84	886.84	9,366.18	18,582.86
4	Cedar Rapids.....	6,891.00	750.90	50.50	7,692.40
5	Dubuque.....	4,440.00	44.20	4,484.20	8,924.20
6	Waterloo.....	11,058.72	208.30	11,267.02	22,325.74
7	Council Bluffs.....	5,100.00		5,100.00	10,200.00
8	Clinton.....				
9	Burlington.....				
10	Osborne.....				
11	Mason City.....	3,216.74	1.84	555.05	3,773.63
12	Port Dodge.....	4,440.00	105.44	617.22	5,162.66
13	Muscatine.....				
14	Marshalltown.....	651.67		74.77	726.44
15	Keokuk.....	1,569.99			1,569.99
16	Boone.....	1,473.50	37.75		1,511.25
17	Port Madison.....	467.50			467.50
18	Iowa City.....				
19	Oskaloosa.....				
20	Centerville.....				
21	Oreston.....				
22	Oswego.....				
23	Charles City.....	19.61			19.61
24	Newton.....				
25	Cedar Falls.....				
26	Ames.....				
27	Fairfield.....	550.00			550.00
28	Cherokee.....				
29	Webster City.....	135.00			135.00
30	Perry.....				
31	Red Oak.....				
32	Grinnell.....				
33	Atlantic.....				
34	Shenandoah.....				
35	Chariton.....				
36	Albia.....				
37	Rethelville.....				
38	Washington.....				
39	Le Mars.....				
40	Spencer.....				
41	Clarinda.....				
42	Eagle Grove.....				
43	Carroll.....	172.35			172.35
44	Marion.....				
45	Decorah.....				
46	Mount Pleasant.....				
47	Missouri Valley.....	75.00			75.00
48	Iowa Falls.....				
49	Belle Plaine.....				
50	Glenwood.....				
51	Algon.....				
52	Independence.....				
53	Storm Lake.....				
54	Valley Junction.....				
55	Indianola.....				
56	Maguoketa.....	70.00			70.00

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

Life and Property					Health Department					No. in order of population
Miscellaneous Expenditures					General and Quarantine					
Salaries and wages	Retirements or outlay	Miscellaneous	Total miscellaneous	Total protection of life and property	Salaries and wages	Retirements or outlay	Miscellaneous	Total general and quarantine		
\$23,532.83	\$12,855.82	\$46,536.73	\$82,925.46	\$ 3,702,215.04	\$ 105,082.95	\$30,317.45	\$19,375.10	\$ 154,775.50		
3,545.21		1,044.08	4,589.39	788,445.23	48,133.86		5,064.00	53,798.76	1	
3,338.33		2,300.32	5,639.12	744,169.33	5,480.00		1,878.27	7,438.27	2	
5,711.23		2,855.35	11,062.00	582,100.12	10,605.24		1,901.93	12,507.27	3	
1,001.37	490.96	707.00	2,210.42	200,828.21	3,130.00	9,496.21	336.62	12,566.84	4	
3,430.29	7,507.33	1,939.49	12,917.11	215,367.41	12,502.50		1,518.73	14,021.23	5	
	809.08	143.70	953.65	174,824.49	1,015.30		186.32	1,201.62	6	
2,894.10	307.45		3,201.55	171,168.42	1,700.00	792.31		2,492.31	7	
	21,461.07	21,461.07	116,686.90	500.00		19.59	2,011.58	2,501.17	8	
		1,345.70	1,345.70	122,347.75	2,100.00		980.82	3,080.82	9	
		1,257.00	1,257.00	48,825.59					10	
			611.10	60,061.74		83.01		600.11	11	
386.50	24.00		600.00	65,341.28	377.50	50.21	846.30	1,325.01	12	
			1,705.00	36,835.71	1,050.00			1,554.01	13	
			1,215.00	64,784.39	1,680.00		329.06	1,809.06	14	
1,705.00			10.65	29,240.39	52.15			52.15	15	
1,215.00			1,727.02	25,306.39	56.00	2,787.54	1,019.15	3,862.79	16	
			12.30	27,913.93	2,182.50		187.00	2,370.19	17	
				10,099.33			200.00	200.00	18	
				9,500.44				180.00	19	
				9,020.48				2,730.67	20	
				20,452.44				70.71	21	
				27,913.93			22.15	628.62	22	
				10,842.93		1.00		1.00	23	
				17,332.43		1,092.86		1,092.86	24	
				18,205.98					25	
				7,254.48		5.36		5.36	26	
				6,700.44		180.00		180.00	27	
				5,411.46			.64	.64	28	
				17,922.94					29	
				5,038.40					30	
				11,443.10		300.00		300.00	31	
				9,239.27		10.00		10.00	32	
				7,886.50				2.95	33	
				2,294.35					34	
				4,538.27		675.00		666.36	35	
				11,351.12			21.50	21.50	36	
				7,613.86		250.00	21.49	271.49	37	
				8,715.62					38	
				6,431.60		933.77		933.77	39	
				4,837.77		749.90		749.90	40	
				1,825.12					41	
									42	
				8,370.52					43	
				6,110.78		38.00		38.00	44	
				4,845.43		10.00		10.00	45	
				6,367.55					46	
				4,000.93		25.00		25.00	47	
				11,567.34		22.51		22.51	48	
				2,251.51		143.99		143.99	49	
				7,801.61					50	
				7,407.45		100.00		100.00	51	
				6,086.63					52	
				2,688.18		129.50		129.50	53	
				3,876.88					54	
				4,008.99					55	
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TABLE NO. 2G—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	Protection of			
		Inspection Department			Total
		Salaries and wages	Retirements or outlay	Miscellaneous	
57	Denison				
58	Knoxville				
59	Sheldon				
60	Jefferson				
61	Vinton				
62	Waverly				
63	Pella				
64	Cresco				
65	Eldora				
66	Manchester				
67	Hampton				
68	Winterael				
69	Anamosa				
70	Osage				
71	Harlan				
72	Clarion				
73	Clear Lake				
74	Mystic		15.00		15.00
75	Emmetsburg				
76	Nevada				
77	Nevada				
78	Sac City				
79	Tama		7.00		7.00
80	New Hampton				
81	Colfax				
82	Hawarden				
83	Waukon				
84	Monticello				
85	Osawa		51.38		51.38
86	Humboldt				
87	Sigourney				
88	Leon				
89	Bettendorf				
90	Rock Rapids				
91	Forest City				
92	Tipton		41.80		41.80
93	Village				
94	Lake City				
95	Andubon				
96	Eden				
97	Bedford				
98	Bloomfield				
99	Marengo				
100	Rockwell City				
101	Ira Grove				
102	Hamburg				
103	Corning				
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo				

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

No. in order of population	City	Life and Property				Health Department			
		Miscellaneous Expenditures			Total protection of life and property	General and Quarantine			Total general and quarantine
		Salaries and wages	Retirements or outlay	Miscellaneous		Salaries and wages	Retirements or outlay	Miscellaneous	
57	Denison			109.40	109.40	91.70			91.70
58	Knoxville								
59	Sheldon								
60	Jefferson			158.27	158.27			3.80	3.80
61	Vinton		43.78	129.30	183.17				
62	Waverly								
63	Pella			50.36	50.36				
64	Cresco								
65	Eldora								
66	Manchester								
67	Hampton			279.65	279.65				
68	Winterael								
69	Anamosa								
70	Osage								
71	Harlan								
72	Clarion								
73	Clear Lake			53.13	53.13				
74	Mystic			66.83	66.83				
75	Emmetsburg								
76	Nevada								
77	Nevada								
78	Sac City								
79	Tama			26.82	26.82				
80	New Hampton								
81	Colfax								
82	Hawarden			134.86	134.86				
83	Waukon								
84	Monticello								
85	Osawa								
86	Humboldt								
87	Sigourney								
88	Leon								
89	Bettendorf								
90	Rock Rapids								
91	Forest City								
92	Tipton								
93	Village								
94	Lake City								
95	Andubon								
96	Eden								
97	Bedford								
98	Bloomfield								
99	Marengo								
100	Rockwell City								
101	Ira Grove								
102	Hamburg								
103	Corning								
104	Seymour								
105	Stuart								
106	What Cheer								
107	Toledo								

TABLE NO. 2H—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Reimbursements or outlay	Miscellaneous	Total sewers and sewage disposal
	Grand total.....	\$ 242,325.93	\$ 493,250.89	\$ 203,065.25	\$ 836,642.08
1	Des Moines.....	58,921.47	115,842.94	45,566.88	164,108.32
2	Sioux City.....	26,478.14	52,956.28	19,147.99	78,782.41
3	Davenport.....	17,906.00	35,812.00	13,564.00	54,272.00
4	Cedar Rapids.....	10,568.74	21,137.48	7,967.21	39,673.43
5	Dubuque.....	11,747.33	23,494.66	8,847.30	43,989.29
6	Waterloo.....	4,664.34	9,328.68	3,500.00	17,492.92
7	Council Bluffs.....	17,222.51	34,445.02	12,841.63	64,510.16
8	Clinton.....	9,780.45	19,560.90	7,285.83	36,627.18
9	Harrington.....	5,712.69	11,425.38	4,285.83	21,423.90
10	Ottumwa.....	4,505.15	9,010.30	3,385.83	16,901.28
11	Mason City.....	3,030.15	6,060.30	2,225.92	11,316.37
12	Fort Dodge.....	4,149.12	8,298.24	3,065.83	15,513.19
13	Muscatine.....	4,904.00	9,808.00	3,585.83	18,297.83
14	Marshalltown.....	3,040.39	6,080.78	2,225.92	11,347.09
15	Keokuk.....	2,940.00	5,880.00	2,150.00	10,970.00
16	Boone.....	2,391.44	4,782.88	1,755.83	8,920.15
17	Fort Madison.....	473.65	947.30	342.92	1,763.87
18	Iowa City.....	9,572.08	19,144.16	7,055.83	35,772.07
19	Okaloosa.....	4,338.20	8,676.40	3,165.83	16,170.43
20	Centerville.....	5,383.99	10,767.98	3,955.83	20,511.80
21	Oreston.....	225.00	450.00	165.83	860.83
22	Osceola.....	4,120.50	8,241.00	3,065.83	15,427.33
23	Charles City.....	941.20	1,882.40	690.83	3,514.43
24	Newton.....	1,560.00	3,120.00	1,135.83	5,375.83
25	Cedar Falls.....	983.29	1,966.58	725.83	3,675.70
26	Ames.....	1,000.32	2,000.64	735.83	3,736.81
27	Fairfield.....	1,029.05	2,058.10	765.83	3,852.98
28	Cherokee.....	396.12	792.24	292.92	1,481.28
29	Webster City.....	500.87	1,001.74	365.83	1,868.34
30	Perry.....	2,081.61	4,163.22	1,545.83	7,790.66
31	Red Oak.....	10.00	20.00	7.50	37.50
32	Grinnell.....	241.15	482.30	175.83	900.28
33	Atlantic.....	180.00	360.00	135.83	675.83
34	Shenandoah.....	211.15	422.30	158.33	791.78
35	Chariton.....	180.00	360.00	135.83	675.83
36	Albia.....	111.88	223.76	82.92	418.56
37	Estherville.....	2,505.70	5,011.40	1,845.83	12,362.93
38	Washington.....	678.69	1,357.38	500.00	2,815.87
39	Le Mars.....	9.00	18.00	6.75	33.75
40	Spencer.....	244.77	489.54	180.00	914.31
41	Clarinda.....	218.00	436.00	162.50	816.50
42	Eagle Grove.....	1,200.00	2,400.00	880.00	4,080.00
43	Carroll.....	1,800.01	3,600.02	1,320.00	8,520.03
44	Marion.....	504.00	1,008.00	368.00	1,780.00
45	Decorah.....	600.97	1,201.94	445.00	2,848.88
46	Mount Pleasant.....	500.00	1,000.00	368.00	1,768.00
47	Missouri Valley.....	180.80	361.60	135.00	877.40
48	Iowa Falls.....	165.20	330.40	124.00	619.60
49	Belle Plaine.....	80.30	160.60	60.00	300.90
50	Glenwood.....	7.00	14.00	5.25	26.25
51	Algona.....	17,348.76	34,697.52	12,841.63	84,887.91
52	Independence.....	3,276.53	6,553.06	2,400.00	12,229.59
53	Storm Lake.....	480.00	960.00	350.00	1,790.00
54	Valley Junction.....	900.45	1,800.90	660.00	3,361.35
55	Indianola.....	240.00	480.00	180.00	1,100.00
56	Maquoketa.....	321.75	643.50	240.00	1,205.25

ING APRIL 1, 1923—BALANCE-MARCH 31, 1924—GRAND TOTAL

Health Department										
Refuse Disposal					Miscellaneous					
Salaries and wages	Reimbursements or outlay	Miscellaneous	Total refuse disposal	Salaries and wages	Reimbursements or outlay	Miscellaneous	Total miscellaneous	Total health department	No. in order of population	
\$197,345.55	\$59,166.40	\$41,907.84	\$298,419.79	\$118,626.83	\$12,166.11	\$143,338.16	\$174,150.30	\$1,565,981.67		
54,052.45	7,433.00	4,871.32	66,356.77					224,266.60	1	
44,230.90	7,904.97	782.79	52,918.66			128,807.66	128,807.66	333,646.99	2	
24,091.30		3,222.07	27,413.43			235.79	3,853.71	91,946.18	3	
24,413.00	316.27	1,428.75	26,158.02	3,150.06	1,300.00	3,809.31	6,439.31	56,450.31	4	
		16,571.00	16,571.00	1,240.00	1,300.00		215.30	137,083.58	5	
13,446.87	14.92		13,461.79	214.30	1.00			65,502.50	6	
8,202.37	1,203.11	2,065.98	8,473.46	6,300.25			6,300.25	129,683.65	7	
								15,077.00	8	
		8,855.00	8,855.00					47,125.30	9	
7,631.00	386.21	723.21	8,740.42	920.84		166.09	1,087.53	29,015.50	10	
7,138.30	724.02	758.11	8,620.43					14,982.46	11	
	26,178.63	202.38	26,381.01					42,277.03	12	
120.00		2,549.50	2,669.50					15,304.56	13	
300.00			300.00					7,744.94	14	
526.85	115.45		642.30			400.45	400.46	7,375.40	15	
18,450.45			18,450.45					5,925.85	16	
1,489.55			1,489.55			23.16	23.16	8,513.68	17	
600.25			600.25					12,437.42	18	
4.75			4.75					10,113.11	19	
225.00		13.05	238.05					5,515.91	20	
889.75			889.75			31.33	31.33	12,880.75	21	
900.00		106.00	1,006.00			35.00	35.00	6,509.43	22	
								4,160.83	23	
								5,721.06	24	
								1,744.85	25	
								9,932.10	26	
589.30		25.00	614.30	41.01		19.00	60.04	2,127.02	27	
				208.87		124.96	204.07	209.64	28	
426.75			426.75			58.75	58.75	454.82	29	
570.32			570.32					5,608.00	30	
421.10	58.25	10.50	489.85					4,217.23	31	
174.35			174.35	123.59		9.36	132.86	5,606.27	32	
		14.50	14.50					824.50	33	
1,187.75			1,187.75		317.00		317.00	551.87	34	
583.30			850.30	50.00				2,010.45	35	
								814.41	36	
								18,291.82	37	
								2,219.23	38	
								933.77	39	
116.75			116.75					275.77	40	
492.00			492.00			818.00	818.00	1,654.82	41	
301.80			301.80					218.60	42	
								4,608.30	43	
480.00		2.80	482.80			137.80	137.80	2,696.09	44	
13.00			13.00					641.80	45	
120.00		13.20	133.20					1,529.11	46	
								725.75	47	
								1,263.83	48	
								2,354.83	49	
								18,112.90	50	
						3,464.01	3,464.01	6,972.65	51	
						1,305.50	1,305.50	3,466.50	52	
						856.58	2,002.84	2,419.81	53	
7.00	23.90		30.90	216.22	638.94			944.12	54	
				282.40						55

TABLE NO. 2H—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
57	Denison				
58	Knoxville	292.00	62.37	1,871.96	2,226.33
59	Sheldon	67.00			67.00
60	Jefferson	845.40	5.95	8.48	859.83
61	Vinton	96.95	8,096.21	161.20	8,354.36
62	Waverly	368.05		112.80	480.85
63	Pella		6,664.79		6,664.79
64	Cresco	1,506.00	544.05	21.43	2,071.48
65	Eldora		838.63	604.63	1,443.26
66	Manchester	354.46			354.46
67	Hampton	566.04	3,670.12	187.23	4,423.39
68	Winterset				
69	Anamosa	54.95			54.95
70	Osage	1,564.80	675.59	209.10	2,449.49
71	Harlan		1,873.75	30.70	1,904.45
72	Clarion	1,868.19			1,868.19
73	Clear Lake	1,828.00	1,172.81	927.07	3,927.88
74	Myrtle				
75	Emmetsburg	587.15	612.50	144.58	1,344.23
76	Oscola		4,954.82		4,954.82
77	Nevada	549.30		7.70	557.00
78	Sac City	162.66			162.66
79	Tama	67.55	95.78		163.33
80	New Hampton		7,530.51	310.06	7,840.57
81	Colfax	4,615.07			4,615.07
82	Hawarden			239.28	239.28
83	Waukon		29,319.91		29,319.91
84	Monticello	1,435.74	967.98	49.80	2,453.52
85	Osawa	1,072.66	939.01	25.08	2,037.75
86	Humboldt	10.50		8,992.18	9,002.68
87	Sigourney				
88	Leon	330.51	240.00		570.51
89	Bettendorf	832.00		605.03	1,437.03
90	Rock Rapids				
91	Forest City	246.00	149.35		395.35
92	Tipton	3,730.75	1,219.05		4,949.80
93	Villisca	110.20			110.20
94	Lake City	500.09		67.28	567.37
95	Audubon			274.40	274.40
96	Elkton	114.40		27.53	141.93
97	Bedford				
98	Bloomfield	42.50	7.55		50.05
99	Marengo				
100	Rockwell City	156.95	2,870.30	177.65	3,204.90
101	Ida Grove				
102	Hamburg			120.00	120.00
103	Corning			31.50	31.50
104	Seymour	63.60			63.60
105	Stuart	362.00			362.00
106	What Cheer				
107	Toledo	47.00	1,122.76	180.14	1,349.90

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

Health Department							No. in order of population
Refuse Disposal				Miscellaneous			
Salaries and wages	Betterments or outlay	Miscellaneous	Total refuse disposal	Salaries and wages	Betterments or outlay	Miscellaneous	
		50.00	50.00				141.76
40.50		50.00	50.50				2,317.43
549.30			549.30				639.10
301.20		251.00	642.20	28.80		15.90	1,146.73
		75.00	75.00				8,569.90
3.00	800.00		803.00	480.60		417.20	10,940.13
				104.00	8,745.48		8,365.83
					523.20		6,066.72
							694.63
							692.43
						56.70	4,486.09
							150.75
1,135.00	1,233.05		2,368.05				72.95
							4,835.84
		141.10	141.10	668.74			1,904.45
55.35	.85		56.20	3,853.10	640.43		2,690.23
						4,493.53	8,478.30
		12.75	12.75				31.00
						1,650.15	1,344.23
821.92			821.92			1,650.15	5,021.57
							582.64
							2,045.32
							1,023.74
							7,840.57
							4,615.07
							300.33
	150.00		150.00		835.86	835.86	30,509.77
51.80	25.00		76.80		48.30	48.30	2,501.91
					19.08	19.08	2,133.23
							9,002.88
							2,462.33
							770.51
							1,637.48
243.51		510.60	854.10		56.00	56.00	913.20
100.00	11.05		111.05		56.00	56.00	597.45
68.00			68.00				5,043.40
6.50			6.50				116.70
		78.90	78.90	2.30			627.82
						2.30	259.00
							142.33
32.40			32.40				12,147.00
							115.99
							126.00
							397.45
							8,399.51
	12,957.75		12,957.75				12,057.75
							31.50
							92.00
							318.85
					16.85	16.85	
							1,319.00

TABLE NO. 2-I—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	Street Department			
		Street Cleaning			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total street cleaning
57	Denison				
58	Snookville	2,674.51		\$45.80	3,020.31
59	Sheldon	3,506.72	478.50	610.40	4,595.62
60	Jefferson	1,222.65	10.50		1,310.15
61	Vinton	1,335.32	948.45		2,483.77
62	Waverly	7,628.25	862.33	711.31	9,201.89
63	Pella	5,332.19			5,332.19
64	Cresco	2,806.00	974.93		3,780.93
65	Eldora	2,135.25			2,135.25
66	Manchester	2,098.64			2,098.64
67	Hampton	2,358.35			2,358.35
68	Winterset	3,724.32	1,308.82		5,033.14
69	Anamosa				
70	Osage	2,812.97	756.17		3,569.14
71	Harlan	646.20		59.67	705.87
72	Clarion	613.14			613.14
73	Clear Lake	1,413.34	26.30		1,439.64
74	Mystic	224.14	259.28	50	483.92
75	Emmetsburg	713.61			713.61
76	Osceola	1,116.95	1,431.24		2,548.19
77	Nevada	2,550.06		2,759.74	5,309.80
78	Sac City	1,277.45			1,277.45
79	Tama	2,316.55	638.64		2,955.19
80	New Hampton	1,953.25	300.10		2,253.35
81	Colfax	2,006.07		3.46	2,009.53
82	Hawarden	1,808.30		227.25	2,035.55
83	Waukon	4,416.47		4,416.47	8,832.94
84	Monticello	1,350.00		402.43	1,752.43
85	Onawa	429.80	3.00		432.80
86	Humboldt	112.15		111.00	223.15
87	Sigourney	1,718.76			1,718.76
88	Leon	1,954.44			1,954.44
89	Bettendorf	2,004.10	69.75		2,073.85
90	Rock Rapids	4,790.22		808.49	5,598.71
91	Forest City	439.25	346.95		786.20
92	Tinton	3,174.26	1,248.00	85.00	4,507.26
93	Villisca	1,171.00			1,171.00
94	Lake City	1,871.75	51.31		1,923.06
95	Audubon	1,318.75	3,656.83	75.48	5,051.06
96	Bedford	781.56	1,182.59	15.15	1,979.30
97	Bloomfield	940.47	351.80		1,292.27
98	Marengo	1,008.00			1,008.00
99	Rockwell City	1,074.00			1,074.00
100	Ila Grove	4,507.88		266.94	4,774.82
101	Hamburg			8,638.59	8,638.59
102	Corning				
103	Seymour	2,591.57		50.17	2,641.74
104	Stuart	86.00	572.06		658.06
105	What Cheer	101.90			101.90
106	Toledo	3,307.56		471.07	3,778.63

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

No. in order of population	City	Street Department			
		Street Paving			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total street paving
57	Denison				
58	Snookville			99.05	99.05
59	Sheldon	5,111.68	8,760.50	\$10.73	14,182.91
60	Jefferson	109.09			109.09
61	Vinton	11.80		114.00	125.80
62	Waverly			38.95	38.95
63	Pella	5,656.87		2,157.53	7,814.40
64	Cresco				
65	Eldora				
66	Manchester	2,582.45	14,884.47		17,466.92
67	Hampton	105.59			105.59
68	Winterset				
69	Anamosa				
70	Osage	1,549.20	400.00		2,319.16
71	Harlan	70.00			70.00
72	Clarion	3,075.27	73,736.33	2,035.70	78,847.30
73	Clear Lake		79,602.98		79,602.98
74	Mystic	2,273.85	62.03	3.25	2,339.13
75	Emmetsburg				
76	Osceola				
77	Nevada	275.75	7,818.44	419.07	8,509.16
78	Sac City				
79	Tama				
80	New Hampton				
81	Colfax	2,957.06			2,957.06
82	Hawarden				
83	Waukon				
84	Monticello				
85	Onawa				
86	Humboldt				
87	Sigourney				
88	Leon				
89	Bettendorf				
90	Rock Rapids				
91	Forest City				
92	Tinton				
93	Villisca				
94	Lake City				
95	Audubon				
96	Bedford				
97	Bloomfield				
98	Marengo				
99	Rockwell City				
100	Ila Grove				
101	Hamburg				
102	Corning				
103	Seymour				
104	Stuart				
105	What Cheer				
106	Toledo				

TABLE NO. 2K—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Street Department					No. in order of population
		Sidewalks and Crossings			Snow Removal	Street Lighting	
		Salaries and wages	Betterments or outlay	Miscellaneous			
					Total sidewalks and crossings	Total snow removal		Total street lighting
	Grand total.....	\$54,782.03	\$75,144.23	\$15,189.23	\$145,115.49	\$27,063.35	\$452,232.21
1	Des Moines.....	9,234.80	4,908.91		14,138.71		183,892.25
2	Sioux City.....	575.50		2,835.53	3,411.03	9,900.11	45,272.21
3	Davenport.....	7,572.26		2,837.72	11,409.98	7,661.26	57,956.33
4	Cedar Rapids.....	4,606.56	2,826.70	225.61	7,859.86	3,742.86	94,430.63
5	Dubuque.....						52,652.49
6	Waterloo.....	2,311.23	9,522.27	28.89	11,862.39	2,508.23	37,037.38
7	Council Bluffs.....		18,442.68		18,442.68	706.56	37,147.13
8	Clinton.....						20,754.66
9	Burlington.....	3,257.45	609.33	2,027.84	6,234.62		32,500.22
10	Ottumwa.....	1,959.29			1,959.29		19,436.23
11	Mason City.....		606.59		606.59		17,080.16
12	Fort Dodge.....	738.00	1,754.79	668.12	3,060.91		19,494.38
13	Moscow.....						
14	Marshalltown.....		1,679.33	334.85	2,014.38		16,734.96
15	Keokuk.....	365.54	129.08		494.62		14,529.83
16	Boone.....	2,253.14	2,833.08		5,086.22		8,619.77
17	Port Madison.....			500.73	500.73		10,776.80
18	Iowa City.....	3,306.71			3,306.71		12,881.11
19	Okaloosa.....	2,288.46	255.23		2,543.69		9,219.13
20	Centerville.....						4,800.24
21	Oreston.....						6,122.43
22	Delwin.....	38.85	338.10		376.95		5,893.04
23	Charles City.....	228.90		149.50	378.40		7,204.33
24	Newton.....			108.33	108.33		7,500.00
25	Cedar Falls.....			800.00	800.00		
26	Ames.....		1,781.77		1,781.77	743.18	
27	Fairfield.....		5,497.13		5,497.13		
28	Cherokee.....		539.66		539.66		5,092.00
29	Webster City.....	39.73		116.88	156.61		
30	Perry.....	40.00	245.02		285.02		3,871.49
31	Red Oak.....	1,565.00	500.00	18.70	2,083.70		4,827.63
32	Grinnell.....	212.50	92.98	10.22	315.70		5,449.40
33	Atlantic.....						
34	Shenandoah.....	441.66	907.00		1,348.66		14,174.51
35	Chariton.....	308.00	61.00		369.00		
36	Albia.....		92.75		92.75		5,082.01
37	Retherville.....	18.80			18.80		
38	Washington.....	1,068.53	513.02	6.35	1,587.89		
39	Le Mars.....		7,824.29		7,824.29		5,001.03
40	Spencer.....						3,370.95
41	Clarinda.....			28.40	28.40		5,100.00
42	Eagle Grove.....	227.35			227.35		2,266.09
43	Carroll.....						
44	Marion.....	129.92			129.92		4,663.61
45	Decorah.....	281.06			281.06		4,283.58
46	Mount Pleasant.....	77.08	468.72		545.80		2,409.14
47	Missouri Valley.....		128.58		128.58		3,256.90
48	Iowa Falls.....		493.27	518.15	1,011.42	806.93	5,256.90
49	Belle Plaine.....		62.81	19.50	82.31		2,954.41
50	Glenwood.....	112.45	100.10		212.55		1,200.00
51	Algona.....						
52	Independence.....			430.19	430.19		
53	Storm Lake.....	1,864.00			1,864.00		5,008.24
54	Valley Junction.....						5,000.94
55	Indianola.....	65.00	13.60		78.60		2,000.94
56	Maquoketa.....						

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

Street Department										No. in order of population
Grading				Weed Cutting	Miscellaneous				Total street department	
Salaries and wages	Miscellaneous	Total grading	Total weed cutting		Salaries and wages	Bettlements or outlay	Miscellaneous	Total miscellaneous		
\$432,305.85	\$196,022.28	\$629,328.13	\$8,224.74	\$11,204.50	\$187,408.69	\$65,833.72	\$374,453.00	\$ 6,247,059.36		
39,413.17	3,610.17	45,023.34	6,506.60	9,908.79	5,617.84	-----	15,416.63	680,331.71		
-----	-----	-----	-----	4,488.25	1,279.90	-----	5,718.15	418,133.15		
-----	-----	-----	-----	39,631.02	39,631.02	-----	39,631.02	372,455.26		
100,336.80	-----	100,336.80	-----	2,006.16	1,967.04	58.00	4,621.80	157,535.73		
-----	-----	-----	-----	-----	-----	3,254.30	880,428.27	880,428.27		
21,391.61	18,808.78	50,200.39	-----	2,067.71	19,797.38	742.08	23,227.17	63,876.61		
7,261.70	10,861.40	18,123.10	-----	19,378.48	92,578.44	-----	102,956.92	572,218.68		
14,630.90	27,077.55	41,708.45	-----	1,094.06	1,435.17	-----	2,530.12	372,303.80		
7,510.15	1,505.27	9,015.42	-----	2,363.30	689.68	622.43	5,373.50	50,540.32		
-----	-----	-----	-----	-----	-----	-----	-----	70,781.46		
-----	13,800.41	13,800.41	-----	-----	1,300.00	7,629.48	8,929.48	62,028.43		
3,433.71	4,883.68	8,317.39	-----	436.30	-----	-----	436.29	38,781.06		
4,973.67	754.59	5,728.17	-----	1,041.94	2,004.17	-----	4,246.11	62,008.77		
3,915.53	7,038.91	10,954.44	-----	1,619.88	-----	-----	1,619.88	40,691.20		
7,551.81	332.62	7,884.43	-----	-----	697.73	-----	697.73	42,010.10		
8,701.00	1,002.97	10,303.97	-----	225.75	853.45	453.19	1,602.39	62,070.08		
1,500.00	8,017.08	9,517.08	-----	4,446.94	-----	-----	4,446.94	36,587.31		
-----	8,896.29	8,896.29	-----	-----	-----	-----	-----	18,883.26		
2,328.45	-----	2,328.45	-----	-----	-----	-----	-----	20,050.03		
3,920.06	-----	3,920.06	-----	-----	-----	-----	-----	12,002.47		
605.89	-----	605.89	-----	-----	-----	-----	-----	18,331.81		
615.10	3.75	618.85	-----	-----	-----	-----	-----	16,888.14		
509.69	218.71	728.41	-----	3,419.39	-----	843.23	843.23	18,980.35		
2,019.04	744.34	2,763.38	-----	3,263.55	335.84	965.21	4,274.41	63,587.16		
130.30	-----	130.30	-----	-----	-----	383.86	4,904.11	25,563.62		
1,216.38	614.01	1,830.39	58.10	598.20	-----	134.54	492.74	11,518.90		
1,220.05	542.22	1,762.27	286.43	225.65	283.23	229.68	778.50	30,070.05		
476.78	443.90	920.68	-----	-----	-----	-----	-----	6,689.20		
459.40	-----	459.40	-----	-----	-----	219.69	219.69	29,825.05		
2,713.69	256.30	2,969.99	-----	-----	-----	1,375.00	1,375.00	18,404.25		
292.63	-----	292.63	-----	-----	-----	80.68	80.68	39,016.05		
-----	-----	-----	-----	-----	-----	50,620.45	50,620.45	19,312.41		
2,483.56	1,012.87	3,496.43	-----	1,002.05	-----	-----	1,002.05	54,176.72		
3,956.06	700.00	4,656.06	-----	-----	-----	-----	-----	42		
7,498.84	-----	7,498.84	-----	-----	-----	181.22	181.22	17,448.94		
5,409.14	-----	5,409.14	-----	-----	-----	3,432.13	3,432.13	35,169.73		
-----	54.90	54.90	-----	-----	-----	6.50	6.50	6,889.38		
3,021.15	71.40	3,092.55	-----	-----	-----	108.09	108.09	15,990.27		
21,283.72	1,068.86	22,344.58	-----	-----	-----	71.79	71.79	14,011.79		
-----	-----	-----	-----	-----	-----	-----	-----	30,698.08		
538.55	-----	538.55	-----	-----	-----	7,449.92	7,449.92	8,519.07		
-----	1,173.20	1,173.20	107.95	-----	-----	3,733.83	3,733.83	41,211.06		
601.66	336.15	937.81	-----	-----	618.82	68.02	68.02	6,149.44		
589.95	1,109.17	1,729.12	-----	-----	-----	8,938.00	8,938.00	34,715.21		

REPORT ON MUNICIPAL FINANCES

TABLE NO. 2K—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	Street Department				
		Sidewalks and Crossings			Snow Removal	Street Lighting
		Salaries and wages	Retirements or outlay	Miscellaneous		
				Total sidewalks and crossings	Total snow removal	Total street lighting
57	Danison			53.96	53.96	3,800.00
58	Knoxville	102.00	48.00			2,333.75
59	Nesdon		42.44		210.00	2,796.33
60	Jefferson		217.20		42.44	1,067.90
61	Vinton	73.00	285.81		409.53	1,067.90
62	Waverly	212.35	224.80	160.78	438.81	1,067.90
63	Pella	310.34			507.85	1,067.90
64	Cresco		436.72		310.54	2,400.00
65	Idora				436.72	2,400.00
66	Manchester		160.85		160.85	3,006.29
67	Hampton	94.60			94.60	3,006.29
68	Winteret	702.74			702.74	3,006.29
69	Anamosa		161.56	66.30	220.86	2,970.84
70	Osage		1,038.81		1,038.81	2,970.84
71	Harlan	113.00			113.00	2,970.84
72	Clarion	2,797.41			2,797.41	2,970.84
73	Clear Lake	33.73	244.96		278.71	2,970.84
74	Myrtle			15.30	15.30	2,970.84
75	Emmelsburg	447.32			447.32	2,970.84
76	Osoola	183.07			183.07	2,970.84
77	Nevada		3.24		3.24	2,970.84
78	Sac City	183.07			183.07	2,970.84
79	Tama	81.50			81.50	2,970.84
80	New Hampton		36.50		36.50	2,970.84
81	Colfax		378.92		378.92	2,970.84
82	Hawarden		56.35		56.35	2,970.84
83	Waukon		121.11		121.11	2,970.84
84	Monticello		239.10		239.10	2,970.84
85	Onawa		20.06		20.06	2,970.84
86	Humboldt	44.95			44.95	2,970.84
87	Sigourney	944.75			944.75	2,970.84
88	Leon					2,970.84
89	Bettendorf	1,661.70	2,661.25		3,713.05	3,001.80
90	Rock Rapids	442.33	1,616.50		1,458.83	2,780.49
91	Forest City		1,126.25		1,126.25	2,780.49
92	Tipton	223.90	258.57		482.47	2,780.49
93	Villisca		1,266.10		1,266.10	2,780.49
94	Lake City					2,780.49
95	Audubon	121.05		122.21	122.21	2,780.49
96	Bedford		142.22	26.84	200.11	2,780.49
97	Bloomfield		576.63		576.63	2,780.49
98	Marengo	489.98	1,000.42		1,590.40	2,780.49
99	Rockwell City			29.08	29.08	2,780.49
100	Ida Grove					2,780.49
101	Hamburg		8.50	194.06	202.56	2,780.49
102	Corning					2,780.49
103	Seymour	115.35			115.35	2,780.49
104	Stuart					2,780.49
105	What Cheer					2,780.49
106	Toledo		206.96		206.96	2,780.49

GENERAL TABLES—CITIES AND TOWNS

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—TOTAL

No. in order of population	City	Street Department				
		Grading			Weed Cutting	Miscellaneous
		Salaries and wages	Miscellaneous	Total grading		
					Total weed cutting	Total street department
57	Danison		482.17	482.17		13,111.32
58	Knoxville	1,406.63	250.00	1,656.63		23,412.84
59	Nesdon		2,796.33	2,796.33		15,177.54
60	Jefferson		745.30	1,067.90	167.56	9,971.22
61	Vinton		1,830.35	2,992.96		10,560.87
62	Waverly		806.20	2,068.20		17,067.24
63	Pella				735.50	14,735.83
64	Cresco				833.50	15,111.44
65	Idora		5,192.42	5,192.42		7,465.20
66	Manchester		2,333.75	2,333.75		36,321.38
67	Hampton		4,349.37	6,094.11		14,621.29
68	Winteret		5,510.62	5,510.62		6,566.65
69	Anamosa				332.80	8,015.46
70	Osage					10,526.70
71	Harlan		1,471.42	1,471.42		82,192.90
72	Clarion		4,438.23	4,438.23		58,576.30
73	Clear Lake		2,543.46	2,543.46	789.38	12,457.51
74	Myrtle		686.62	686.62		2,422.81
75	Emmelsburg		2,291.11	3,581.78		7,302.75
76	Osoola		868.62	868.62		9,301.35
77	Nevada					10,437.79
78	Sac City		4,022.35	4,022.35	160.65	15,646.83
79	Tama		835.33	1,297.00		14,675.86
80	New Hampton		931.38	931.38		8,002.78
81	Colfax		1,781.32	1,781.32		7,337.67
82	Hawarden		614.31	614.31		2,229.17
83	Waukon		540.44	540.44		12,902.75
84	Monticello		158.00	166.00		10,970.82
85	Onawa		196.56	196.56		9,167.97
86	Humboldt		6,744.70	6,744.70		12,944.03
87	Sigourney		1,831.44	2,045.94		7,325.51
88	Leon		750.00	750.00		5,771.72
89	Bettendorf		6,070.18	6,070.18		32,355.63
90	Rock Rapids		277.51	11,245.67		5,869.61
91	Forest City		2,000.80	2,439.90	165.00	5,768.91
92	Tipton		392.00	622.00		90,885.41
93	Villisca		259.75	259.75		6,869.97
94	Lake City				474.50	3,900.65
95	Audubon				39.00	886.97
96	Bedford		134.80	134.80		4,292.90
97	Bloomfield		753.75	1,062.41		3,631.90
98	Marengo		2,500.64	2,500.64		7,992.50
99	Rockwell City		1,068.72	550.34		6,783.74
100	Ida Grove		1,017.79	1,017.79		5,768.91
101	Hamburg		321.76	321.76		41,345.41
102	Corning				1,874.45	26,513.71
103	Seymour					2,845.20
104	Stuart					1,765.35
105	What Cheer					3,730.05
106	Toledo					4,564.75

TABLE NO. 2L—CITIES—EXPENDITURES—WARRANTS OUTSTANDING

No. in order of population	City	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand total.....	\$ 1,004,884.70	\$ 965,773.90	\$ 2,267.52	\$ 1,872,926.20
1	Des Moines.....	241,793.19	300,001.85		541,795.04
2	Davenport.....	30,000.00	41,447.50		71,447.50
3	Cedar Rapids.....	45,300.00	74,600.00		119,900.00
4	Dubuque.....	50,100.00	46,030.20		96,130.20
5	Waterloo.....	77,550.00	47,550.75		125,100.75
6	Connell Bluffs.....	25,000.00	49,776.30		74,776.30
7	Clinton.....	39,000.00	33,108.10		72,108.10
8	Burlington.....	17,500.00	7,800.70		25,300.70
9	Ottumwa.....	38,550.00	29,716.04		68,266.04
10	Mason City.....	15,300.00	17,685.00		32,985.00
11	Fort Dodge.....	53,160.00	31,028.58	10.10	84,198.68
12	Muscatine.....	13,300.00	13,300.00		26,600.00
13	Marshalltown.....	19,500.00	7,196.25		26,696.25
14	Keokuk.....	5,000.00	4,120.00		9,120.00
15	Boone.....	8,000.00	5,900.00		13,900.00
16	Fort Madison.....	6,137.50	6,137.50		12,275.00
17	Iowa City.....	34,372.01	15,907.58		50,279.59
18	Oskaloosa.....	25,500.00	30,017.43	624.50	56,141.93
19	Centerville.....	12,000.00	8,902.22	1.50	20,903.72
20	Creston.....	5,000.00	5,305.22		10,305.22
21	Oelwein.....	7,319.13	4,442.44		11,761.57
22	Charles City.....	10,111.95	2,315.48		12,427.43
23	Newton.....	8,000.00	15,530.00		23,530.00
24	Cedar Falls.....	2,000.00	6,522.50		8,522.50
25	Ames.....	9,929.18	4,146.83	90.00	14,175.01
26	Fairfield.....	2,000.00	6,354.78		8,354.78
27	Cherokee.....	5,000.00	1,194.28		6,194.28
28	Webster City.....	1,500.00	2,300.74		3,800.74
29	Perry.....	2,700.00	583.42		3,283.42
30	Red Oak.....	6,000.00	6,900.42		12,900.42
31	Grinnell.....	12,579.40	4,222.54		16,801.94
32	Atlantic.....	2,000.00	4,970.28		6,970.28
33	Shenandoah.....	2,000.00	6,135.00	3.25	8,138.25
34	Chariton.....	2,000.00	1,329.75		3,329.75
35	Albia.....	3,022.50	1,091.25		4,113.75
36	Estherville.....	4,000.00	2,519.83		6,519.83
37	Washington.....	1,000.00	1,289.87		2,289.87
38	Le Mars.....	2,000.00	600.00		2,600.00
39	Spencer.....	11,800.00	5,979.75		17,779.75
40	Clarinda.....	9,061.65	9,061.65		18,123.30
41	Eagle Grove.....	1,000.00	643.11		1,643.11
42	Carroll.....	1,000.00	2,133.45		3,133.45
43	Decorah.....	8,500.00	2,784.18	100.00	11,384.18
44	Mount Pleasant.....	1,000.00	882.50		1,882.50
45	Missouri Valley.....	27,234.70	3,557.00		30,791.70
46	Iowa Falls.....	5,000.00	1,165.20		6,165.20
47	Belle Plaine.....	1,000.00	2,040.00		3,040.00
48	Glenwood.....	12,000.00	4,534.34		16,534.34
49	Algona.....				
50	Independence.....				
51	Storm Lake.....	5,000.00	3,856.00		8,856.00
52	Valley Junction.....	2,000.00	1,510.00		3,510.00
53	Indianola.....		12.40		12.40
54	Maquoketa.....				

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

No. in order of population	City	Bond Payments			
		Municipal Industry Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds
	Grand total.....	\$ 883,012.96	\$ 311,987.55	\$ 2,544.54	\$ 1,197,555.05
1	Des Moines.....	432,025.00	2,498.38		434,523.38
2	Davenport.....	7,000.00	9,087.50		16,087.50
3	Cedar Rapids.....	20,000.00	22,325.00		42,325.00
4	Dubuque.....	11,325.00	11,325.00		22,650.00
5	Waterloo.....	20,680.00	20,680.00		41,360.00
6	Connell Bluffs.....	40,000.00	28,600.00		68,600.00
7	Clinton.....				
8	Burlington.....				
9	Ottumwa.....	68,000.00	10,280.10	940.88	79,220.98
10	Mason City.....	4,000.00	25,752.50		29,752.50
11	Fort Dodge.....	7,000.00	6,000.00		13,000.00
12	Muscatine.....				
13	Marshalltown.....				
14	Keokuk.....				
15	Boone.....				
16	Fort Madison.....				
17	Iowa City.....				
18	Oskaloosa.....				
19	Centerville.....				
20	Creston.....				
21	Oelwein.....				
22	Charles City.....				
23	Newton.....				
24	Cedar Falls.....				
25	Ames.....				
26	Fairfield.....				
27	Cherokee.....				
28	Webster City.....				
29	Perry.....				
30	Red Oak.....				
31	Grinnell.....				
32	Atlantic.....				
33	Shenandoah.....				
34	Chariton.....				
35	Albia.....				
36	Estherville.....				
37	Washington.....				
38	Le Mars.....				
39	Spencer.....				
40	Clarinda.....				
41	Eagle Grove.....				
42	Carroll.....				
43	Decorah.....				
44	Mount Pleasant.....				
45	Missouri Valley.....				
46	Iowa Falls.....				
47	Belle Plaine.....				
48	Glenwood.....				
49	Algona.....				
50	Independence.....				
51	Storm Lake.....				
52	Valley Junction.....				
53	Indianola.....				
54	Maquoketa.....				

TABLE NO. 2L—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	City	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
57	Denison	1,000.00	6,023.05		7,023.05
58	Knoxville	2,000.00	1,074.42	8.53	3,082.95
59	Sheldon		3,230.77		3,230.77
60	Jefferson	7,000.00	7,136.35		14,136.35
61	Vinton		1,430.00		1,430.00
62	Waverly				
63	Pella	11,007.84	4,602.55		15,610.39
64	Cresco	2,500.00	1,345.00		3,845.00
65	Eldora		635.00	1,410.70	2,045.70
66	Manchester		180.44		180.44
67	Hampton	10,500.00	5,110.69		15,610.69
68	Winterset				
69	Anamosa	1,000.00			1,000.00
70	Osage	2,500.00	2,148.00		4,648.00
71	Harlan	2,000.00	4,280.00		6,280.00
72	Clarion	11,500.00	1,009.60		12,509.60
73	Clear Lake	1,000.00	6,025.31		7,025.31
74	Mystic		450.00		450.00
75	Emmetsburg	1,000.00	8,750.00		9,750.00
76	Osceola				
77	Nevada	2,250.00	861.00		3,111.00
78	Sac City				
79	Pama	2,100.00	1,906.11		4,006.11
80	New Hampton	1,000.00	950.00		1,950.00
81	Colfax	500.00	165.25		665.25
82	Hawarden	1,500.00	5,272.25		6,772.25
83	Waukon				
84	Monticello	3,000.00	3,508.00		6,508.00
85	Onawa	1,000.00	900.00		1,900.00
86	Humboldt	1,000.00	4,325.80		5,325.80
87	Sigourney	1,000.00	1,822.00		2,822.00
88	Leon	1,000.00	550.00		1,550.00
89	Bettendorf	4,000.00	4,794.01		8,794.01
90	Rock Rapids	1,000.00	1,382.25		2,382.25
91	Forest City	1,000.00	3,288.46		4,288.46
92	Tipton	2,500.00	1,007.50		3,507.50
93	Village	2,000.00	3,140.00		5,140.00
94	Lake City	3,500.00	2,770.00		6,270.00
95	Andubon	2,000.00	2,811.27		4,811.27
96	Eldon				
97	Bedford	2,000.00	1,450.00		3,450.00
98	Bloomfield	1,000.00	2,196.25		3,196.25
99	Marengo	3,500.00	6,016.77		9,516.77
100	Rockwell City	500.00	1,550.00		2,050.00
101	Ida Grove	5,500.00	2,800.35		8,300.35
102	Hamburg				
103	Corning	500.00	1,215.00		1,715.00
104	Seymour	500.00	2,456.67		2,956.67
105	Stuart	300.00	1,081.50		1,381.50
106	What Cheer	1,500.00	2,042.50		3,542.50
107	Toledo		945.00		945.00

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—
TOTAL

No. in order of population	City	Bond Payments			
		Municipal Industry Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds
57	Denison	4,000.00			4,000.00
58	Knoxville	2,500.00	4,000.00		6,500.00
59	Sheldon	4,216.37			4,216.37
60	Jefferson				
61	Vinton	2,305.00			2,305.00
62	Waverly	4,350.00			4,350.00
63	Pella	2,500.00	2,587.50		5,087.50
64	Cresco	2,500.00	109.51		2,609.51
65	Eldora	350.00	1,502.54		1,852.54
66	Manchester	13,120.00	230.00		13,350.00
67	Hampton	2,000.00	945.12		2,945.12
68	Winterset				
69	Anamosa				
70	Osage				
71	Harlan				
72	Clarion				
73	Clear Lake				
74	Mystic				
75	Emmetsburg				
76	Osceola				
77	Nevada				
78	Sac City				
79	Pama				
80	New Hampton				
81	Colfax				
82	Hawarden				
83	Waukon				
84	Monticello				
85	Onawa				
86	Humboldt				
87	Sigourney				
88	Leon				
89	Bettendorf				
90	Rock Rapids				
91	Forest City				
92	Tipton				
93	Village				
94	Lake City				
95	Andubon				
96	Eldon				
97	Bedford				
98	Bloomfield				
99	Marengo				
100	Rockwell City				
101	Ida Grove				
102	Hamburg				
103	Corning				
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo				

TABLE NO. 2M—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Bond Payments, Etc.					
		Loans			Total	Transfers	Refunds
		Temporary loans	Trust Accounts	Misc.			
			Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
1	Grand total	\$245,881.22	\$594,491.14	\$366,613.16	\$7,673,978.23	\$553,166.71	\$87,319.86
2	Des Moines		47,287.63	169,431.79	910,557.61	19,500.00	7,861.77
3	Sioux City	25,000.00			202,050.50		
4	Davenport		305,323.47		1,064,942.08	212.89	27,481.50
5	Cedar Rapids	13,182.00		97,168.25	180,833.27	155,981.00	405.43
6	Dubuque		6,385.05		129,616.58	33,782.80	3,182.28
7	Waterloo		16,035.56		381,375.68	43,399.92	158.29
8	Council Bluffs	138,065.00	87,884.50		300,027.78		
9	Clinton	75.13	4,020.00	44,510.83	405,817.03	10,033.39	2,225.95
10	Burlington	1,509.96			70,166.04		145.77
11	Ottumwa		81,444.71		189,510.74	24,886.01	4,190.28
12	Mason City				158,446.70	14,661.39	
13	Port Dodge		307.50	41,002.38	238,179.26		215.00
14	Muscatine				181,394.25	30,274.15	
15	Marshalltown				51,670.39		86.83
16	Keokuk	2,078.35	1,996.88	7,413.15	28,448.38		
17	Boone		3,027.00		181,706.94	907.00	108.00
18	Port Madison				50,320.40		5.00
19	Iowa City				157,276.88	602.10	
20	Oskaloosa			550.71	67,806.13		861.30
21	Centerville				39,886.85		4,538.30
22	Creston				63,915.57		
23	Osceola				15,864.05		78.00
24	Charles City				56,987.50	2,004.83	802.87
25	Newton			1,220.00	300,004.26	1,178.47	
26	Cedar Falls				31,648.43	4,815.21	
27	Ames				24,381.30		90.79
28	Fairfield		4,738.78		6,104.38	1,655.72	17.00
29	Cherokee	4,971.52	2,380.00		77,696.18	457.56	
30	Webster City			10.68	17,028.54	172.67	636.05
31	Perry			12.50	55,305.74	11,010.82	185.07
32	Red Oak				1,054.94	12,640.40	
33	Grinnell				25,002.97	4,381.56	
34	Atlantic				19,788.04	779.05	
35	Shenandoah				6,138.25	392.70	19.58
36	Chariton		2,000.00		12,500.75	925.86	
37	Albia				21,402.09	1,975.40	
38	Estherville	1,022.34		300.00	101,692.13	\$2,060.70	
39	Washington				7,144.87		
40	Le Mars				15,565.73		9.00
41	Spencer	406.81			50,500.97		
42	Clarinda				17,329.95		15.66
43	Eagle Grove	35.19			2,380.80		
44	Carroll				4,795.56		75.00
45	Marion				30,631.27	3,351.53	115.00
46	Decorah				9,543.50	7,656.11	
47	Mount Pleasant	874.30		331.50	30,001.48	9,802.68	19.58
48	Missouri Valley			141.45	8,888.57	1,827.81	
49	Iowa Falls				6,452.50		
50	Belle Plaine				18,611.17	2,964.71	
51	Glenwood				1,522.61		
52	Algona				6,000.15		
53	Independence				12,307.80	6,472.82	125.00
54	Storm Lake	6,000.15			42,729.07	6,334.50	166.91
55	Valley Junction	1,100.00			24,925.99		
56	Indianola				9,638.75		
57	Maquoketa	397.78					

ING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

No. in order of population	Miscellaneous Payments									
	Interest		Damage Claims		Total miscellaneous	Total all bond and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1923	Balance on hand March 31, 1924	Grand total for year
	Total interest on warrants	Total damage claims	Total miscellaneous	Total all bond and miscellaneous						
1	\$25,578.04	\$34,676.67	\$700,740.36	\$8,374,718.71	\$27,478,517.97	\$ 862,199.00	\$ 6,563,820.31	\$34,904,537.48		
2			27,961.77	907,919.25	2,460,151.33	175,005.26	902,009.81	4,549,546.40	1	
3			5,400.37	207,540.90	2,180,209.95		571,000.04	2,731,000.80	2	
4			27,694.32	1,082,636.40	2,205,784.50	446.80	790,067.46	2,006,888.70	3	
5			154,427.07	341,360.44	1,062,802.23	15,886.32	1,598,911.30	1,598,989.85	4	
6			36,964.08	186,640.05	1,502,334.06	11,536.18	61,972.85	1,071,908.03	5	
7			357,168.89	1,024,500.02	159,115.45		203,960.27	2,074,675.34	6	
8			1,812.37	23,009.71	665,000.00	66,129.24	185,029.50	107,969.23	7	
9			46.35	102.22	70,388.70		92,845.10	1,034,233.80	8	
10			1,284.15	3,508.70	33,302.14		41,414.84	623,609.25	9	
11			2,146.94	5,264.33	22,304.57	180,731.33	47,804.95	160,097.54	10	
12			2,068.33	4,180.85	6,460.18	244,639.44	58,836.61	708,448.91	11	
13				30,274.15	161,568.40	412,305.50	21,815.37	196,218.84	12	
14				1,879.13	1,829.13	41,781.52		232,482.73	13	
15				835.00	29,309.71	29,571.56		79,130.50	14	
16				313.87	1,446.17	153,153.11	5,078.33	47,128.44	15	
17				21.05	90.90	150,954.22	1,226.07	15,825.69	16	
18				151.63	1,179.12	139,300.72	23,613.95	50,717.08	17	
19				186.94	2,422.38	61,277.22	29,843.59	86,560.48	18	
20					4,532.36	38,119.71	813.00	17,900.32	19	
21					68,915.57	327,502.33	246.44	24,430.25	20	
22				801.46	39.65	15,602.04	89,811.22	35,162.73	21	
23					2,702.98	88,786.98	122,365.24	198,272.51	22	
24					20.05	2,144.72	249,537.83	33,927.25	23	
25				96.24	4,911.45	300,500.88	886.94	63,406.32	24	
26					1,503.02	26,015.11	314,068.05	55,791.99	25	
27					7,416.38	110,229.17	480.30	60,660.63	26	
28					77,934.58	122,498.73	89.00	180,779.33	27	
29					1,055.47	10,084.01	3,442.37	55,809.70	28	
30					11,231.44	136,921.00	9,800.22	29,210.52	29	
31					14.95	16,457.22	1,785.80	24,534.67	30	
32					210.00	29,668.72	3,923.03	55,868.53	31	
33					96.25	1,054.90	300,301.09	221,674.00	32	
34					61.01	478.69	73,225.43	25,006.29	33	
35					175.05	1,100.39	2,011.77	9,734.54	34	
36						23,438.58	97,077.84	143,515.22	35	
37						158,239.70	2,340.00	157,706.23	36	
38						7,164.87	5.30	37,402.19	37	
39						488.19	14,910.60	9,260.45	38	
40						56,909.97	231,674.55	54,029.80	39	
41						64,337.82	17,484.30	106,702.53	40	
42						53.00	2,432.60	25,147.77	41	
43						806.61	635.15	10,683.56	42	
44						5,466.52	34,098.80	15,766.75	43	
45						17,109.70	12,719.01	38,004.64	44	
46						9,522.21	45,823.69	17,565.07	45	
47						3,553.69	6,435.50	83,569.77	46	
48						228.18	3,186.80	29,007.26	47	
49						6,397.62	12,670.28	50,848.64	48	
50						13,307.80	90,180.64	125,400.28	49	
51						87,937.35	88,707.49	102,181.88	50	
52						24,082.22	106,422.61	147,868.50	51	
53						9,638.75	708.09	143,673.81	52	

REPORT ON MUNICIPAL FINANCES

TABLE NO. 2M—CONTINUED—CITIES—EXPENDITURES—WARRANTS

No. in order of population	City	Bond Payments, Etc.				Total transfers	Total refunds
		Loans	Trust Accounts	Misc.	Total		
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments		
57	Denison				13,666.94		
58	Knobby Hill				11,324.15	1.00	547.50
59	Sheldon	287.78			11,324.15		
60	Jefferson				37,761.07		
61	Vinton				14,188.35	366.22	1,322.70
62	Waverly				5,765.00	3,700.00	
63	Pella				16,045.00		56.54
64	Cresco				121,518.02	1,000.00	175.86
65	Eldora				7,454.51	2,178.51	
66	Manchester				10,555.19		
67	Hampton				23,363.24		4,642.19
68	Winteraset	3,000.00			21,535.81		81.56
69	Anamosa				10,808.16	2,500.00	
70	Osage				2,000.00		
71	Harlan				30,560.00		
72	Clarion				22,584.66		75.50
73	Clear Lake			89.50	15,800.41	25,087.40	
74	Myrtle	1,007.75			60,514.83	22.50	21.00
75	Emmetsburg				1,581.50		10.00
76	Osceola				72,513.87	4,813.49	
77	Nevada	4,210.63			8,351.41	108.80	
78	Sas City	34.84			6,107.00		6.30
79	Tama				71,014.15		
80	New Hampton				20,738.61	26.12	
81	Colfax				4,445.00		
82	Hawarden				15,600.54	1,706.73	
83	Waukon				32,550.00	177.57	
84	Monticello				11,529.95	178.50	
85	Onawa	8,563.23			29,501.47	1,853.73	9.46
86	Humboldt				21,388.98	349.35	135.00
87	Nightgown		3,695.42		29,016.83	811.17	
88	Leon				5,868.80		
89	Bettendorf	3,907.42			6,129.42	4,150.00	290.00
90	Rock Rapids				1,500.00		19,541.41
91	Forest City				65,355.46	2,536.29	
92	Taylor	81.02			12,588.42	5,885.28	
93	Villages				3,127.50		
94	Lake City	1,000.50		500.00	19,747.61	5,661.00	
95	Audubon				22,924.13		
96	Exeter			19.36	6,735.66		119.07
97	Bedford				2,704.77	2,961.75	
98	Bloomfield				5,480.46	827.11	6.28
99	Marengo				10,002.06		
100	Rockwell City				47,530.93	37.50	
101	Ida Grove				4,275.32		
102	Hamburg	2,026.05			85,800.20	2,804.67	46.12
103	Corning				5,115.56		8.50
104	Seymour				4,456.07		
105	Stewart	6,639.53			23,859.26		
106	What Cheer				3,542.50		
107	Toledo	401.88			6,346.88	1,026.77	

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1924—GRAND TOTAL

Miscellaneous Payments									
Interest	Damage Claims								
Total interest on warrants	Total damage claims	Total miscellaneous	Total all bond and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1923	Balance on hand March 31, 1924	Grand total for year	No. in order of population	
549.30		549.30	14,016.04	106,882.07	26,606.06	307,468.96	240,960.98	67	
373.47		373.47	11,097.62	95,508.28	9,090.90	21,831.47	96,460.00	84	
101.08		189.54	27,050.61	70,313.49	4,908.54	41,230.63	123,631.66	69	
4.57	3,086.54	4,782.03	18,998.23	45,161.01	1,589.14	8,587.17	50,337.82	61	
		3,700.00	9,495.00	28,580.62		20,888.31	129,766.83	61	
		26.54	16,191.54	309,832.97		54,394.43	161,807.28	63	
		1,175.86	122,663.88	230,319.69	7.55	19,090.73	236,327.62	64	
730.36	134.19	2,083.06	10,487.87	51,769.39	12,251.07	20,218.54	84,839.00	64	
		4,642.19	10,256.19	58,285.50		15,661.29	76,946.81	64	
			27,068.43	67,887.65		10,641.56	100,576.22	65	
			21,660.37	70,744.01	621.55	27,432.36	98,797.92	67	
		2,500.00	13,308.16	63,600.43	3,009.30	35,290.00	101,089.76	68	
1,415.04	47.50	1,462.54	4,462.54	27,708.09	1,377.50	14,932.54	44,713.78	69	
25.58		25.58	20,580.58	71,947.40	3,619.26	25,845.01	70,302.67	70	
33.80		22,069.29	22,069.29	177,630.22		22,660.64	219,356.06	71	
		25,987.40	41,787.81	154,236.29		17,032.71	171,259.00	72	
		43.80	60,358.33	111,011.82	5,190.29	24,405.46	140,607.45	73	
442.72	122.60	575.32	1,858.82	6,993.06	4,381.79	2,559.39	15,064.15	74	
772.85		5,089.94	75,768.31	100,837.08	9,370.06	16,994.19	132,532.72	75	
		108.80	8,400.30	29,819.16	45.00	22,206.84	52,394.70	76	
117.78		124.08	6,317.17	41,357.63	2,309.84	12,006.24	55,833.71	77	
	267.98	267.98	71,882.11	90,512.87	2.00	32,607.36	132,111.13	78	
193.30	1,355.21	1,574.63	22,313.24	51,179.51	2,305.30	27,124.38	80,009.19	79	
156.85		1,863.08	16,863.02	48,879.25	2,506.15	1,246.27	52,081.67	81	
177.57		50,481.80	50,481.80	136,411.67		28,441.23	154,862.90	82	
300.65	13.50	511.08	11,771.61	81,969.01	16,748.01	9,522.29	106,300.31	83	
		1,853.73	31,115.30	1,705.86		5,149.13	72,911.96	84	
		6,086.35	27,887.23	83,088.47	4,666.64	10,711.50	98,276.61	85	
219.00		50,282.14	50,282.14	56,282.14		13,642.22	60,924.25	86	
	100.00	210.00	6,108.80	49,514.97	4,706.48	4,818.64	58,240.00	87	
		4,546.00	19,669.42	41,105.79	1,038.17	29,580.87	72,673.83	88	
148.82		19,541.41	19,541.41	81,212.67		2,199.28	96,411.96	89	
1,025.00		5,010.28	6,070.07	109,688.01	2,744.19	86,529.59	227,961.90	90	
		18,267.70	18,267.70	44,472.74	4,087.15	27,692.92	76,128.81	91	
44.60	25.00	5,734.60	2,382.34	144,321.67	4,027.35	18,771.72	168,515.33	92	
434.16		23,328.29	23,328.29	44,121.39	18,473.58	13,900.72	76,495.67	94	
101.36		1,382.21	9,967.87	40,004.42	1,562.49	9,890.42	93,063.03	95	
292.40			2,794.77	28,870.38		9,113.54	97,688.99	97	
728.16	2,964.79	5,131.05	50,961.08	50,795.25	5,300.90	22,621.09	79,727.91	98	
84.23		84.23	4,459.55	48,574.16	8,487.51	17,124.30	80,861.00	99	
		2,943.20	86,843.40	139,332.02	276.00	11,546.43	96,337.19	101	
						9,582.52	105,919.74	102	
475.95		484.45	5,550.01	21,452.97	7,566.98	22,805.94	51,806.80	103	
415.00			4,871.67	31,802.38	5,800.01	21,056.43	58,846.82	104	
	7.50	7.50	23,866.76	39,500.77	3,000.00	15,068.46	77,600.23	105	
			5,543.50	18,000.73		7,271.34	56,275.07	106	
5.20		1,061.97	7,573.80	34,168.30		742.42	84,910.70	107	

TABLE NO. 3—CITIES—BONDED AND OTHER

No. in order of population	City	Total indebtedness at close of year—April 1, 1924
	Grand total.....	\$ 40,576,314.79
1	Des Moines.....	10,663,611.57
2	Sioux City.....	2,578,231.71
3	Javenport.....	1,820,500.00
4	Cedar Rapids.....	1,433,986.32
5	Dubuque.....	1,031,450.00
6	Waterloo.....	2,017,310.35
7	Council Bluffs.....	1,423,334.63
8	Clinton.....	1,312,391.54
9	Burlington.....	815,185.08
10	Ottumwa.....	631,750.00
11	Mason City.....	500,833.98
12	Port Dodge.....	1,085,007.72
13	Muscatine.....	955,062.44
14	Marshalltown.....	616,160.59
15	Keokuk.....	308,113.20
16	Boone.....	189,004.92
17	Fort Madison.....	709,144.18
18	Iowa City.....	298,725.99
19	Oskaloosa.....	715,020.55
20	Centerville.....	628,135.58
21	Craton.....	131,340.12
22	Osceola.....	308,136.37
23	Charles City.....	54,480.14
24	Newton.....	389,142.61
25	Ames.....	628,335.25
26	Cedar Falls.....	150,564.71
27	Fairfield.....	172,731.83
28	Cherokee.....	65,876.48
29	Webster City.....	266,185.50
30	Perry.....	148,866.51
31	Red Oak.....	283,022.60
32	Grinnell.....	47,232.62
33	Atlantic.....	134,164.12
34	Shenandoah.....	130,022.49
35	Chariton.....	112,515.17
36	Albia.....	130,212.24
37	Estherville.....	194,968.04
38	Washington.....	458,808.01
39	Le Mars.....	271,543.69
40	Spencer.....	213,263.53
41	Clarinda.....	181,300.00
42	Eagle Grove.....	126,700.00
43	Carroll.....	12,521.49
44	Marion.....	12,521.49
45	Decorah.....	61,308.63
46	Mount Pleasant.....	190,878.00
47	Missouri Valley.....	40,515.75
48	Towa Falls.....	150,457.59
49	Belle Plaine.....	30,636.92
50	Glenwood.....	137,624.06
51	Algona.....	64,979.03
52	Independence.....	45,009.83
53	Storm Lake.....	1,406.08
54	Valley Junction.....	120,000.00
55	Indianola.....	176,188.14
56	Maquoketa.....	100,480.44
		125,256.24

*Paid by special assessments.

DEBT OBLIGATIONS APRIL 1, 1924.

Character and Amount of Debt Obligations at Close of Year, April 1, 1924							No. in order of population
General bonds	Municipal industry bonds	Outstanding warrants	*Special fund bonds	Temporary loans	Miscellaneous debt obligations		
\$ 18,064,335.96	\$ 8,257,193.63	\$ 886,181.41	\$ 12,283,643.25	\$ 45,079.31	\$ 1,020,482.24		
6,236,719.90	1,875,000.00	96,613.67	2,456,278.10			1	1
850,000.00	135,941.97	132,352.07	1,195,327.67		180,000.00		2
1,261,500.00			550,000.00				3
931,100.00	456,000.00	18,886.31			33,000.00		4
1,031,450.00	250,000.00	24,190.35					5
670,328.13	457,000.00	127,008.80	169,000.00				6
264,000.00	540,000.00	41,102.20	455,000.00	2,500.00	789.34		7
134,000.00		56,130.24	528,816.68		96,229.16		8
586,700.00			94,060.00	1,000.00			9
389,646.31	159,000.00	1,907.67					10
397,771.46	440,000.00	41,736.26	3,500.00		202,000.00		11
298,000.00	138,000.00	41,006.73	239,370.71		235,000.00		12
145,500.00	350,000.00		150,660.96				13
74,000.00	24,500.00		215,302.53	2,471.40	81,639.36		14
188,000.00				5,780.77			15
114,000.00	205,500.00	11,544.18	372,400.00				16
256,000.00		3,312.52	30,413.47				17
102,458.00	300,000.00	21,731.44	333,861.34				18
90,500.00		364.17	115,026.14				19
100,548.07		127.57	40,484.96				20
26,260.68	11,174.66	17,944.80	207,400.73				21
256,000.00	14,000.00	144.67					22
116,500.00	75,000.00	26,335.25	313,500.00				23
63,194.21	45,000.00	2,470.50	9,900.00				24
119,000.00	85,000.00	329.83		18,402.00			25
23,000.00		1,036.69					26
30,997.13	5,500.00	8.49	40,699.88				27
5,500.00	141,000.00	2,021.82	226,679.97				28
122,887.60	49,500.00	9,370.22	344.75				29
25,000.00	10,000.00	12,232.02	101,364.73				30
20,000.00	74,000.00	3,504.12					31
77,500.00		641.45	7,000.00				32
111,500.00		1,315.17	52,781.04				33
23,000.00	80,500.00	7,813.24					34
30,000.00	106,000.00	2,045.82					35
59,500.00	84,000.00	1,705.06	19,024.72		28,000.00		36
21,000.00	185,500.00	43.00	308,008.01				37
40,500.56		10,280.52	50,000.00		6,300.00		38
80,800.00	40,000.00		162,392.45				39
24,700.00	102,000.00				45,000.00		40
11,500.00		721.49					41
25,500.00		23.50					42
84,000.00	50,000.00		39,845.13				43
8,000.00		15.75	46,578.00				44
8,500.00	18,100.00	2,057.59	41,700.00				45
19,304.00	84,000.00	110.03	121,300.00				46
87,800.00			1,222.90				47
46,500.00	14,500.00	3,579.32	15,824.06				48
10,000.00	33,000.00	9.83					49
		1,406.08					50
58,300.00	55,000.00			6,700.00			51
22,000.00	39,000.00	3,342.14	116,846.00		4,000.00		52
	59,000.00	6,021.61	44,458.53				53
124,000.00		1,256.24					54

TABLE NO. 3—CONTINUED—CITIES—BONDED

No. in order of population	City	Total indebtedness at close of year—April 1, 1924
57	Denison	214,250.00
58	Knoxville	128,150.92
59	Sheldon	221,226.13
60	Jefferson	124,531.39
61	Vinton	86,000.00
62	Waverly	113,500.00
63	Pella	383,377.09
64	Oresco	53,176.36
65	Eldora	65,100.00
66	Manchester	79,223.86
67	Hampton	107,248.65
68	Winterset	308,550.71
69	Anamosa	19,727.93
70	Osage	290,560.14
71	Harlan	291,322.50
72	Clarion	35,501.05
73	Clear Lake	144,022.35
74	Myatie	15,240.63
75	Emmetsburg	271,521.14
76	Oseola	58,909.19
77	Nevada	59,229.65
78	See City	214,025.97
79	Tama	127,048.87
80	New Hampton	28,000.00
81	Colfax	144,022.21
82	Hawarden	175,854.92
83	Waukon	135,427.41
84	Monticello	34,900.90
85	Onawa	199,504.44
86	Humboldt	15,000.00
87	Bigourney	106,032.74
88	Leon	29,000.00
89	Bettendorf	29,000.00
90	Rock Rapids	236,616.17
91	Forest City	51,289.32
92	Tinton	140,988.17
93	Villisca	71,193.53
94	Lake City	186,813.13
95	Infubon	135,396.00
96	Elgin	90,148.83
97	Bedford	116,877.63
98	Bloomfield	87,908.45
99	Marengo	285,902.21
100	Rockwell City	59,799.27
101	Ida Grove	172,480.58
102	Hamburg	22,500.00
103	Corning	51,005.23
104	Servonour	72,068.50
105	Stuart	153,550.00
106	What Cheer	57,378.01
107	Toledo	70,000.00

AND OTHER DEBT OBLIGATIONS APRIL 1, 1924.

Character and Amount of Debt Obligations at Close of Year, April 1, 1924						No. in order of population
General bonds	Municipal industry bonds	Outstanding warrants	*Special fund bonds	Temporary loans	Miscellaneous debt obligations	
134,250.00	80,000.00	14,900.58	2,000.00			57
80,600.34	80,500.00					58
18,247.36	74,500.00	10,978.76	127,500.00			59
28,500.00	1,500.00	405.99	19,025.40			60
21,000.00	61,000.00				64,000.00	61
	82,000.00				4,000.00	62
45,000.00	130,877.00		227,500.00			63
		10,300.02	18,576.74			64
			37,000.00			65
			39,448.80		2,000.00	66
			8,748.65			67
	206,550.00	3,060.71				68
	10,000.00				8,000.00	69
1,727.93						70
37,000.00		1,800.14				71
49,000.00	21,000.00		184,322.50			72
4,800.00	12,500.00	5,192.11	13,008.94			73
87,250.00	9,500.00		47,342.35			74
7,500.00		3,746.65	5,000.00			75
49,500.00	10,700.00	12,005.38				76
62,000.00	22,500.00	28.00		4,474.19		77
11,190.00	28,000.00	1,929.65			18,100.00	78
78,500.00			136,125.07			79
16,300.00		5,649.93	85,874.54			80
18,000.00	10,000.00				11,294.86	81
5,000.00		4,030.91	134,901.30			82
14,500.00			161,854.92			83
68,300.00	51,300.00	2,325.92	11,701.49			84
10,000.00	18,000.00	3,359.90		3,500.00		85
87,394.39	44,000.00	600.50	67,599.64			86
7,000.00	8,000.00					87
55,000.00	45,500.00	6,132.74				88
						89
	29,000.00					90
	84,000.00	911.17	109,705.00			91
	26,000.00	2,215.30	7,873.92			92
	10,600.00		139,468.17			93
	11,500.00	1,535.50	49,158.06		500.00	94
	11,700.00	82,000.00	48,323.70			95
	98,816.00	66,550.00				96
		17,500.00	18.15			97
		55,000.00	5,377.63			98
	28,000.00	17,500.00	28,500.00			99
	29,000.00	68,000.00	4,965.45			100
	106,402.21		179,500.00			101
	29,500.00	17,000.00	3,709.27			102
	66,080.58	400.00	106,000.00			103
						104
	22,500.00	26,000.00	2,505.23			105
	16,000.00	47,300.00	8,758.50			106
	37,000.00	52,000.00	2,100.00			107
	34,000.00		1,778.01			108
	15,000.00					109

TABLE NO. 4—CITIES—VALUATION OF PROPERTY—

No. in order of population	City	Valuation of Property					
		Real Property		Personal Property		Monies and Credits	
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation
	Grand total.	\$185,338,235	\$679,797,126	\$44,262,421	\$163,535,396	\$273,038,435	
1	Des Moines	36,358,483	141,433,749	6,800,393	27,212,460	45,028,597	
2	Sioux City	18,782,334	75,129,326	4,500,397	18,002,788	14,004,116	
3	Davenport	28,458,406	96,916,819	6,038,290	12,076,580	15,549,950	
4	Cedar Rapids	31,090,444	40,761,263	1,869,474	7,597,896	7,308,637	
5	Dubuque	6,864,663	27,458,420	778,145	11,032,589	5,073,379	
6	Waterloo	6,025,022	22,502,488	1,178,021	4,714,484	6,170,418	
7	Council Bluffs	4,382,813	17,131,252	1,186,506	4,746,020	4,623,700	
8	Clinton	3,363,336	13,438,104	874,350	3,497,000	1,322,888	
9	Burlington	4,082,036	16,238,256	1,428,460	5,715,572	4,644,457	
10	Uttamau	3,474,527	13,808,088	1,174,476	4,067,904	3,300,300	
11	Mason City	3,723,805	14,865,220	794,484	2,817,936	3,329,515	
12	Port Dodge	2,837,422	13,319,688	823,969	3,466,876	2,892,329	
13	Muscatine	2,037,430	4,078,972	718,867	1,437,714	2,548,872	
14	Marshalltown	2,375,320	9,501,320	329,529	1,281,100	4,786,495	
15	Keokuk	2,734,020	10,298,689	1,068,235	4,272,940	789,350	
16	Boone	1,402,457	5,009,828	238,623	954,132	2,429,116	
17	Port Madison	1,437,440	5,711,080	279,040	916,160	599,030	
18	Iowa City	2,108,000	8,728,630	342,575	1,373,500	3,744,113	
19	Oskaloosa	1,501,088	6,004,352	478,175	1,912,170	3,756,367	
20	Venterville	949,408	3,797,002		1,074,400		
21	Creston	972,423	3,889,700	231,481	1,002,724	1,922,238	
22	Osceola	712,730	2,826,900	138,915	555,660	1,105,920	
23	Charles City	1,119,050	4,476,200	301,319	1,445,276	2,012,302	
24	Newton	1,025,915	4,103,600	236,200	905,160	2,876,170	
25	Cedar Falls	969,820	3,982,280	171,861	697,444	2,782,165	
26	Ames	1,162,275	4,633,108	164,300	625,300	1,488,000	
27	Fairfield	878,832	3,513,328	262,400	1,040,624	2,192,864	
28	Cherokee	721,132	2,884,068	148,414	568,686	1,517,100	
29	Webster City	814,415	3,257,632	188,879	738,512	2,347,200	
30	Perry	811,466	3,305,884	100,218	436,872	2,768,907	
31	Red Oak	748,090	2,854,280	178,683	715,412	2,038,868	
32	Grinnell	715,819	2,801,276	138,224	502,806	3,150,468	
33	Atlantic	976,019	2,884,340	182,460	629,840	3,103,334	
34	Shenandoah	433,380	1,733,120		1,841,553		
35	Chariton	139,568	608,272	619,176	2,476,704	4,054,654	
36	Albia	129,862	519,448	37,614	150,456	1,035,722	
37	Estherville	360,467	2,361,598	153,736	614,956	489,284	
38	Washington	869,332	3,210,208	221,894	887,216	4,325,025	
39	Le Mars	602,972	2,491,288	166,461	631,924	3,163,208	
40	Spencer	817,675	3,270,700	204,688	816,328	2,454,372	
41	Clarinda	621,118	2,484,472	209,721	828,884	1,663,315	
42	Eagle Grove	490,546	1,992,184	143,324	573,296	1,422,223	
43	Carroll	601,500	2,406,384	130,150	449,636	1,407,279	
44	Marion	710,384	2,841,535	177,896	711,564	1,080,088	
45	Decorah	510,541	2,042,164	140,827	563,428	1,356,332	
46	Mount Pleasant	428,755	1,703,000	111,928	459,704	1,063,064	
47	Missouri Valley	589,560	2,358,300	136,703	546,812	1,711,488	
48	Iowa Falls	436,007	1,706,428	100,530	402,130	1,304,298	
49	Belle Plaine	158,822	775,288	48,800	193,440	598,408	
50	Glenwood	500,942	2,009,736	151,567	498,268	1,097,110	
51	Algona	500,942	2,009,736	151,567	498,268	1,097,110	
52	Independence	798,818	3,195,222	214,598	858,272	2,336,950	
53	Storm Lake	414,800	1,699,220	51,080	204,340	1,494,880	
54	Valley Junction	428,982	2,545,800	136,721	526,884	3,907,608	
55	Indianola	329,116	2,116,464	136,700	506,076	1,680,393	
56	Maquoketa						

*Taxes levied on 50% of actual assessed valuation.

SUBJECT TO TAXATION—TOTAL TAX LEVIES.

—Subject to Taxation January 1, 1923									
Railroads, Telephones, Telegraph and Express				Agricultural Lands				Tax Levies	
Taxable valuation	Assessed valuation	Total taxable valuation of all property	Total assessed valuation of all property	Taxable valuation	Assessed valuation	Total amount of taxes levied	No. in order of population		
\$ 7,135,285	\$ 28,133,863	\$ 509,794,374	\$1,144,584,732	\$ 4,064,015	\$ 16,336,186	\$11,565,465.45			
1,073,578	4,294,280	88,263,807	217,970,007			2,569,087.87	1		
523,331	2,063,324	37,810,478	109,229,564	508,715	2,234,800	1,116,574.96	2		
362,736	1,005,500	50,349,866	85,148,840	410,890	821,720	888,286.61	3		
390,846	1,467,884	21,350,441	63,520,853	134,359	537,500	480,897.00	4		
123,526	567,104	15,120,646	44,365,474			502,964.28	5		
227,178	919,872	13,302,879	34,398,262	567,119	234,716	427,099.61	6		
552,176	2,308,704	10,645,244	28,709,726	427,745	1,710,080	425,728.37	7		
151,736	618,944	5,745,150	18,921,944	119,480	437,660	249,700.00	8		
108,846	435,384	10,264,255	27,141,649	100,458	641,832	207,028.17	9		
123,000	495,000	7,490,298	21,806,292			240,013.10	10		
180,055	730,220	8,137,849	2,196,891	9,096	35,384	316,845.11	11		
108,590	438,720	7,712,641	22,173,604	50,500	202,000	234,288.82	12		
104,579	300,156	5,411,295	8,274,216	91,560	182,130	198,870.65	13		
88,074	322,296	7,509,180	15,920,271	36,900	147,000	138,638.40	14		
87,673	500,700	4,519,860	15,711,670	12,969	112,560	163,361.82	15		
94,808	379,332	4,214,914	9,372,308	25,071	102,464	90,540.00	16		
192,006	611,636	2,459,439	7,838,806	86,796	367,184	166,115.41	17		
78,472	313,888	6,304,809	17,217,137	35,730	102,944	163,568.77	18		
63,556	254,224	5,709,186	11,927,113			68,801.31	19		
41,647	166,588	2,065,545	5,038,080	32,000	130,400	47,470.00	20		
52,144	208,076	3,198,296	7,026,296	30,401	137,544	109,342.36	21		
25,094	140,256	2,082,029	4,742,756	6,046	27,784	61,902.00	22		
56,339	225,360	3,549,011	8,150,135	41,145	164,680	50,304.50	23		
29,832	119,328	4,158,207	9,000,318	28,425	113,700	82,300.00	24		
65,562	262,306	4,015,298	7,714,007	37,400	92,736	92,736.00	25		
63,615	254,460	2,889,600	7,098,050	19,189	76,756	94,412.15	26		
32,310	139,340	4,278,066	7,798,060	8,124	32,496	53,739.49	27		
31,617	136,498	2,418,188	5,121,832	25,677	100,708	56,570.00	28		
51,007	216,268	3,359,550	6,554,680	44,148	179,592	34,184.00	29		
35,324	141,404	2,604,823	5,064,428	22,945	91,780	44,696.30	30		
44,294	177,066	4,451,804	7,441,066			65,079.00	31		
23,183	92,732	4,296,184	7,706,392	13,790	54,000	40,000.00	32		
26,772	107,088	4,098,661	8,814,692	71,406	86,024	47,910.43	33		
43,654	174,016	2,878,409	7,742,271	14,910	59,640	37,432.00	34		
42,405	169,980	2,357,900	4,761,556			50,546.00	35		
14,777	98,108	1,217,978	1,704,737			29,561.85	36		
84,887	339,518	1,298,377	3,005,630	16,888	98,432	54,505.46	37		
43,625	174,500	5,648,697	8,822,604	40,874	163,496	30,714.91	38		
31,065	234,252	3,114,187	5,692,735	17,136	69,704	40,172.18	39		
139,903	153,900	3,273,129	6,453,888	4,467	17,568	35,472.00	40		
29,663	116,220	2,823,809	5,462,881	36,651	144,204	31,891.00	41		
56,606	216,796	832,792	2,904,499				42		
46,944	187,776	2,165,950	4,442,066	44,658	178,022	34,885.92	43		
15,414	61,066	2,002,782	5,803,864	30,300	81,200	41,918.00	44		
89,006	121,064	2,002,782	4,082,068	4,202	17,048	27,718.00	45		
26,092	106,648	1,231,077	2,953,066	12,405	49,630	33,250.00	46		
56,173	224,602	2,500,360	4,847,764	14,982	59,998	25,900.00	47		
45,061	180,244	1,198,369	2,914,892	26,016	104,064	28,924.80	48		
7,446	29,784	828,068	1,566,072	8,887	25,548	19,850.00	49		
88,837	156,348	2,670,400	4,000,510			30,845.00	50		
30,351	81,404	2,849,608	5,183,884			31,980.00	51		
31,756	127,024	3,830,422	6,955,848	12,470	49,880	46,611.00	52		
36,000	106,400	724,518	2,302,088	4,731	18,924	31,849.00	53		
39,886	85,284	4,724,404	7,724,896	26,000	104,000	37,000.00	54		
27,601	110,494	2,382,141	4,498,890	23,035	92,152	25,075.00	55		

TABLE NO. 4—CONTINUED—CITIES—VALUATION OF

No. in order of population	City	Valuation of Property				
		Real Property		Personal Property		Monies and Credits
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	
57	Denison	536,000	2,146,760	155,190	620,756	3,125,729
58	Knockville	309,494	1,507,976	75,708	312,822	1,726,540
59	Sheldon	523,171	2,002,084	143,409	573,984	825,672
60	Jefferson	406,720	1,982,880	94,175	376,700	1,560,000
61	Vinton	406,339	1,981,856	125,244	509,070	1,533,330
62	Waverly	573,231	2,292,924	187,983	751,022	3,044,589
63	Pella	304,567	1,458,208	144,914	579,660	3,315,504
64	Cresco	529,933	2,104,162	186,291	745,164	1,706,771
65	Idora	373,305	1,455,220	104,350	417,460	2,032,440
66	Manchester	406,807	1,623,468	117,794	471,170	1,897,544
67	Hampton	632,929	2,405,710	180,181	720,524	1,731,550
68	Winterset	425,733	1,702,932	107,156	608,024	2,301,880
69	Anamosa	280,835	1,135,430	95,108	384,722	981,146
70	Osage	449,514	1,798,656	171,174	694,605	4,061,114
71	Harlan	452,723	1,810,928	124,126	490,744	1,635,431
72	Clarion	415,010	1,778,760	100,665	438,290	733,650
73	Clear Lake	435,709	1,745,076	64,906	259,624	1,795,400
74	Mystic	88,006	354,424	24,172	96,668	74,300
75	Emmetsburg	346,648	1,386,502	105,113	420,452	564,640
76	Osceola	323,090	1,292,240	61,961	246,649	1,305,708
77	Nevada	302,192	1,448,768	96,186	384,720	1,809,116
78	Sac City	388,783	1,555,128	134,502	538,008	1,136,006
79	Tama	322,228	1,288,012	84,858	339,432	706,300
80	New Hampton	304,853	1,363,312	128,001	515,604	1,706,620
81	Colfax	216,530	866,120	68,910	275,640	632,005
82	Hawarden	228,064	954,660	85,910	345,760	290,228
83	Waukon	359,002	1,400,008	115,805	475,890	1,310,306
84	Monticello	257,894	1,031,878	211,380	845,520	1,918,335
85	Onawa	317,908	1,271,992	64,800	257,440	3,302,300
86	Humboldt	306,900	1,438,300	110,077	476,308	1,675,300
87	Sigourney	310,654	1,242,616	102,484	413,930	1,581,550
88	Leon	246,751	987,004	15,831	63,324	998,004
89	Bettendorf	619,800	3,079,500	380,508	1,558,082	1,508,420
90	Rock Rapids	440,655	1,798,540	134,064	538,006	1,234,588
91	Forest City	300,714	1,200,856	54,048	218,572	851,900
92	Tipton	354,416	1,437,964	116,623	469,092	2,387,152
93	Villisca	219,547	878,188	71,392	285,408	1,142,516
94	Lake City	333,071	1,331,684	80,884	309,336	1,040,820
95	Audubon	338,999	1,395,906	130,340	507,396	1,447,062
96	Edmon	131,354	537,416	27,071	108,284	2,801,198
97	Bedford	241,388	965,537	63,210	233,840	1,807,655
98	Bloomfield	408,038	1,622,672	60,791	243,164	1,434,476
99	Marengo	331,840	1,047,796	119,247	479,964	2,000,325
100	Rockwell City	310,526	1,242,104	121,550	487,800	1,101,738
101	Ida Grove	228,504	1,314,004	89,310	337,340	1,686,640
102	Hamburg	70,411	281,644	19,884	79,416	1,809,236
103	Corning	214,075	881,300	53,309	213,290	640,300
104	Seymour	230,406	881,372	55,392	222,128	1,088,528
105	What Cheer	161,917	647,676	67,041	268,164	615,864
106	Stuart	233,968	1,014,812	75,033	302,612	1,474,433

PROPERTY—SUBJECT TO TAXATION—TOTAL TAX LEVIES.

—Subject to Taxation January 1, 1923

Railroads, Telephones, Telegraph and Express				Agricultural Lands		Tax Levies	
Taxable valuation	Assessed valuation	Total taxable valuation of all property	Total assessed valuation of all property	Taxable valuation	Assessed valuation	Total amount of taxes levied	No. in order of population
51,844	219,376	3,872,452	6,112,021	39,204	157,066	53,200.00	57
26,556	107,420	2,228,597	3,744,708			26,500.00	58
45,180	180,720	1,587,519	3,673,600			38,461.80	59
47,685	190,740	2,218,180	4,130,520	57,485	229,040	36,312.06	60
21,918	87,862	2,975,840	4,903,343	8,705	34,820	27,735.00	61
54,586	217,544	2,470,180	4,916,689	34,217	136,808	35,225.00	62
4,607	15,548	8,829,152	5,308,974	26,758	100,152	38,610.27	63
13,911	56,644	2,433,026	4,611,741	43,158	172,632	27,001.00	64
48,238	192,562	2,578,333	4,156,012	41,845	167,380	26,332.41	65
34,663	138,372	2,450,880	4,100,000	28,139	112,352	25,800.00	66
14,252	57,098	2,558,892	5,004,831	21,609	98,630	40,100.00	67
7,242	10,968	2,987,510	4,774,040	10,800	43,300	26,987.00	68
26,386	106,534	1,390,585	2,609,902			16,907.22	69
20,309	81,609	4,722,201	6,645,462	13,005	54,420	37,954.19	70
18,143	72,872	2,280,492	4,065,075	12,416	49,961	32,400.00	71
76,140	304,008	1,332,374	3,226,278	156,913	627,618	24,565.00	72
22,562	90,248	2,318,637	3,888,348	8,100	32,640	30,616.00	73
22,553	90,212	209,721	615,714	14,798	59,192	4,013.20	74
40,808	162,792	1,067,069	2,534,476	17,831	71,321	21,960.13	75
12,128	48,512	1,832,104	3,166,532	9,609	38,396	12,400.00	76
27,225	108,000	2,751,718	4,501,504			22,700.00	77
44,981	179,921	1,704,271	3,409,006	67,083	271,735	31,581.00	78
45,531	182,126	1,218,017	2,676,708	26,058	104,332	20,000.00	79
18,135	72,540	2,194,500	3,588,076	13,756	55,024	16,983.00	80
17,223	68,822	654,756	1,892,748	7,916	30,064	11,173.50	81
44,304	177,676	639,226	1,766,230	14,192	56,708	12,000.00	82
5,966	23,824	1,785,150	3,209,718			28,000.00	83
21,806	87,224	2,410,015	3,835,215	4,031	16,004	28,143.85	84
50,908	203,423	1,785,566	2,035,364	54,803	219,572	37,845.07	85
24,306	97,452	2,178,315	3,687,300			20,755.47	86
24,677	98,708	2,029,367	3,396,812	13,513	54,172	22,047.72	87
7,823	29,292	1,237,900	2,047,624	66,452	269,898	20,768.00	88
35,068	141,320	2,432,876	4,287,244	29,835	120,463	27,014.63	89
63,030	252,256	1,881,926	3,824,040	29,861	129,444	23,800.00	90
15,967	63,828	2,067,136	3,824,040	14,334	57,336	17,745.00	91
13,830	55,356	2,842,835	4,236,020			23,800.00	92
15,274	74,220	1,451,980	2,800,418	20,865	83,469	19,022.56	93
21,911	87,644	444,066	1,778,664	46,094	184,476	28,013.96	94
14,827	59,108	2,914,283	4,873,808	36,373	145,492	25,250.00	95
17,936	71,744	698,413	1,164,406	4,005	15,790	17,610.00	96
7,306	29,548	2,160,649	3,702,601	7,500	30,000	23,115.32	97
16,530	67,320	1,917,765	3,367,632			27,887.72	98
23,226	93,226	2,477,320	3,638,831	1,880	7,320	17,610.00	99
27,582	110,828	1,561,794	2,941,970			20,027.61	100
12,230	48,920	2,116,864	3,406,804			20,707.00	101
1,724	6,806	1,061,225	2,237,192	1,050	4,200	17,280.00	102
21,574	86,236	929,179	1,796,026	130,832	623,328	14,503.40	103
8,753	36,012	1,273,806	2,227,640			30,208.37	104
27,979	113,816	772,901	1,544,020	6,432	25,728	12,984.00	105
25,573	101,492	1,829,387	2,893,349	44,033	178,540	20,262.39	106

TABLE NO. 5—CITIES—VALUATION OF

No. in order of population	City	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment streets and alleys	Bridges	Markets and public scales
	Grand total.....	\$5,765,738.22	\$1,193,292.09	\$3,628,569.38	\$712,372.66	\$5,851,527.75	\$320,587.08
1	Des Moines.....	1,429,781.07	680,981.75	478,322.00	73,689.00	2,122,816.44	160,000.00
2	Sioux City.....	152,462.65	341,128.30	822,874.46	.....	.....	1,000.00
3	Davenport.....	455,746.88	68,000.00	284,613.00	99,426.00	355,696.86	.....
4	Cedar Rapids.....	311,052.02	11,400.00	301,248.57	35,186.20	869,551.00	12,419.50
5	Dubuque.....	96,000.00	20,000.00	150,000.00	35,000.00	.....	4,000.00
6	Waterloo.....	125,000.00	10,800.00	175,000.00	18,022.35	525,000.00	.....
7	Council Bluffs.....	36,000.00	34,000.00	255,000.00	25,000.00	250,000.00	10,500.00
8	Clinton.....	125,000.00	5,000.00	92,000.00	14,850.00	15,000.00	.....
9	Burlington.....	182,473.20	2,202.00	130,687.50	9,441.50	165,000.00	21,427.50
10	Ottumwa.....	63,306.00	2,422.00	27,623.00	9,566.00	173,000.00	.....
11	Mason City.....	55,007.50	5,734.50	123,010.50	9,756.22	121,118.46	.....
12	Fort Dodge.....	20,500.00	7,000.00	32,000.00	12,000.00	30,000.00	.....
13	Muscatine.....	205,000.00	2,500.00	80,000.00	5,000.00	130,000.00	2,500.00
14	Marshalltown.....	92,000.00	6,000.00	47,500.00	15,500.00	180,500.00	850.00
15	Keokuk.....	42,500.00	0,000.00	61,400.00	7,566.52	22,000.00	15,800.00
16	Boone.....	21,700.00	0,000.00	23,000.00	5,000.00	9,000.00	.....
17	Fort Madison.....	26,000.00	2,000.00	32,000.00	15,000.00	5,000.00	3,000.00
18	Iowa City.....	32,300.00	10,500.00	40,000.00	7,500.00	322,000.00	9,000.00
19	Oskaloosa.....	81,500.00	3,000.00	8,300.00	.....	8,000.00	.....
20	Centerville.....	12,000.00	2,000.00	14,000.00	5,000.00	.....	3,000.00
21	Creston.....	1,350.00	.....	30,000.00	4,000.00	.....	.....
22	Oelwein.....	57,500.00	500.00	.....	4,000.00	.....	.....
23	Charles City.....	24,018.00	.....	16,465.00	7,772.36	150.00	1,000.00
24	Newton.....	82,000.00	618.00	29,800.00	2,222.00	.....	2,000.00
25	Cedar Falls.....	12,435.00	.....	18,000.00	7,725.00	150,000.00	.....
26	Ames.....	61,500.00	1,000.00	20,000.00	2,500.00	15,000.00	15,000.00
27	Fairfield.....	22,805.00	4,000.00	21,019.00	4,410.30	.....	300.00
28	Cherokee.....	21,800.00	300.00	12,000.00	1,900.00	.....	.....
29	Weber City.....	16,500.00	.....	28,500.00	8,500.00	.....	.....
30	Perry.....	10,500.00	1,000.00	45,000.00	15,000.00	5,000.00	10,000.00
31	Red Oak.....	600.00	1,000.00	16,000.00	10,000.00	4,000.00	.....
32	Grinnell.....	12,500.00	.....	10,500.00	1,800.00	.....	.....
33	Atlantic.....	130.00	.....	12,000.00	1,500.00	.....	.....
34	Shenandoah.....	15,600.00	49.75	7,500.00	3,000.00	.....	.....
35	Chariton.....	75,000.00	.....	12,500.00	1,800.00	.....	.....
36	Albia.....	25,300.00	7,000.00	12,000.00	2,500.00	2,000.00	.....
37	Etherville.....	32,500.00	.....	30,500.00	7,300.00	.....	.....
38	Washington.....	10,300.00	550.00	17,000.00	6,000.00	.....	.....
39	Le Mars.....	9,000.00	550.00	8,300.00	1,000.00	.....	.....
40	Spencer.....	8,411.00	.....	9,928.00	.....	.....	.....
41	Clarinda.....	67,000.00	1,500.00	24,000.00	5,000.00	.....	1,500.00
42	Eagle Grove.....	55,358.00	.....	8,840.00	900.00	.....	.....
43	Carroll.....	5,500.00	100.00	17,000.00	2,500.00	.....	.....
44	Marion.....	13,500.00	.....	10,000.00	.....	.....	.....
45	Decorah.....	16,000.00	.....	6,000.00	4,400.00	.....	1,500.00
46	Mount Pleasant.....	10,000.00	.....	10,218.80	1,000.00	.....	.....
47	Missouri Valley.....	12,750.00	.....	12,000.00	500.00	.....	.....
48	Iowa Falls.....	12,814.00	458.85	12,300.00	5,021.00	.....	.....
49	Belle Plaine.....	79,383.00	.....	10,500.00	750.00	.....	.....
50	Glenwood.....	45,000.00	.....	12,000.00	3,000.00	.....	.....
51	Algona.....	41,500.00	250.00	7,500.00	800.00	.....	500.00
52	Independence.....	7,900.00	.....	16,000.00	5,000.00	.....	.....
53	Storm Lake.....	5,185.00	840.00	2,373.75	600.00	.....	.....
54	Valley Junction.....	16,900.00	5,152.84	2,564.74	.....	.....	.....
55	Indianola.....	26,000.00	.....	10,302.60	58,000.00	.....	1,000.00
56	Maquoketa.....	.....	.....	.....	.....	.....	.....

MUNICIPALLY OWNED PROPERTY

Municipal Possessions	Cemeteries	Gas works	Electric works	Water works	Libraries	Parks	All other possessions	Total all property	No. in order of population
	\$1,366,614.80	\$278,618.00	\$3,443,704.58	\$25,348,806.99	\$6,012,311.43	\$10,409,433.63	\$2,886,223.89	\$66,349,813.65	
1	Des Moines.....	310,000.00	.....	4,751,305.00	810,722.85	1,428,000.00	108,300.00	13,378,897.71	1
2	Sioux City.....	900.00	.....	1,792,221.21	250,139.31	328,211.60	298,992.75	3,692,630.82	2
3	Davenport.....	30,000.00	.....	694,000.00	1,745,000.00	20,000.00	30,000.00	3,702,382.50	3
4	Cedar Rapids.....	.....	.....	229,689.75	630,000.00	27,386.47	5,576,428.70	.....	4
5	Dubuque.....	.....	.....	1,618,782.00	1,589,451.87	168,000.00	298,000.00	3,222,951.87	5
6	Waterloo.....	.....	.....	1,177,805.60	200,000.00	312,446.48	150,000.00	2,654,874.43	6
7	Council Bluffs.....	.....	.....	1,650,000.00	220,000.00	1,018,000.00	112,500.00	3,611,000.00	7
8	Clinton.....	.....	.....	91,000.00	.....	300,000.00	680,300.00	.....	8
9	Burlington.....	.....	.....	219,837.90	151,680.70	.....	888,800.80	.....	9
10	Ottumwa.....	.....	.....	95,000.00	75,118.00	116,437.00	1,542,904.00	.....	10
11	Mason City.....	.....	.....	890,425.00	137,999.16	579,000.00	179,024.00	2,128,849.52	11
12	Fort Dodge.....	.....	.....	806,504.00	294,000.00	.....	2,832,000.00	.....	12
13	Muscatine.....	100,000.00	.....	950,000.00	600,000.00	132,500.00	.....	2,682,500.00	13
14	Marshalltown.....	.....	350,000.00	600,000.00	57,000.00	40,000.00	4,000.00	1,483,300.00	14
15	Keokuk.....	35,000.00	.....	1,500,000.00	99,000.00	81,000.00	26,000.00	377,246.52	15
16	Boone.....	.....	.....	.....	75,800.00	62,000.00	.....	151,100.00	16
17	Fort Madison.....	50,000.00	.....	300,000.00	37,000.00	210,000.00	3,000.00	383,000.00	17
18	Iowa City.....	450,000.00	.....	.....	70,000.00	157,172.00	9,000.00	1,134,372.00	18
19	Oskaloosa.....	20,000.00	.....	.....	48,000.00	102,000.00	1,500.00	647,300.00	19
20	Centerville.....	10,000.00	.....	.....	13,500.00	11,500.00	.....	104,300.00	20
21	Creston.....	20,000.00	.....	.....	42,000.00	40,000.00	.....	117,250.00	21
22	Oelwein.....	20,000.00	.....	.....	25,000.00	21,000.00	.....	394,500.00	22
23	Charles City.....	.....	.....	155,000.00	20,500.00	100,270.52	100,000.00	676,975.85	23
24	Newton.....	.....	.....	150,000.00	27,300.00	26,000.00	.....	659,540.00	24
25	Cedar Falls.....	5,000.00	100,000.00	375,000.00	33,000.00	66,204.00	49,000.00	635,904.20	25
26	Ames.....	8,000.00	.....	145,828.63	35,000.00	50,000.00	150,000.00	796,000.00	26
27	Fairfield.....	.....	178,190.07	300,000.00	50,000.00	50,000.00	.....	847,800.00	27
28	Cherokee.....	.....	.....	272,177.62	130,000.00	163,368.30	25,000.00	680,225.22	28
29	Weber City.....	.....	.....	145,000.00	43,000.00	3,800.00	.....	215,900.00	29
30	Perry.....	9,000.00	.....	172,000.00	35,000.00	60,000.00	1,800.00	407,800.00	30
31	Red Oak.....	84,000.00	76,000.00	211,450.00	127,000.00	315,000.00	.....	552,300.00	31
32	Grinnell.....	60,000.00	.....	175,000.00	18,000.00	144,000.00	.....	401,600.00	32
33	Atlantic.....	28,000.00	.....	80,200.00	50,000.00	30,000.00	16,200.00	239,700.00	33
34	Shenandoah.....	.....	170,000.00	130,000.00	22,000.00	33,000.00	.....	401,600.00	34
35	Chariton.....	4,200.00	.....	168,500.00	48,000.00	24,500.00	2,500.00	305,000.00	35
36	Albia.....	.....	.....	276,000.00	16,000.00	7,000.00	.....	197,800.00	36
37	Etherville.....	.....	76,618.00	73,173.00	43,000.00	80,000.00	.....	427,345.00	37
38	Washington.....	.....	.....	145,000.00	45,000.00	50,100.00	.....	273,500.00	38
39	Le Mars.....	.....	.....	104,392.00	50,000.00	.....	.....	91,750.00	39
40	Spencer.....	.....	.....	260,470.00	88,207.00	13,000.00	3,500.00	329,548.00	40
41	Clarinda.....	20,000.00	.....	10,000.00	250,000.00	50,000.00	60,000.00	473,700.00	41
42	Eagle Grove.....	.....	.....	2,000.00	87,330.00	32,500.00	2,908.32	189,194.04	42
43	Carroll.....	.....	.....	.....	.....	.....	.....	.....	43
44	Marion.....	10,000.00	.....	.....	25,800.00	300.00	.....	70,200.00	44
45	Decorah.....	.....	.....	.....	265,000.00	11,000.00	22,000.00	826,500.00	45
46	Mount Pleasant.....	.....	.....	.....	118,012.00	57,000.00	23,300.00	590,051.00	46
47	Missouri Valley.....	22,400.00	22,000.00	100,454.00	70,000.00	32,000.00	2,000.00	156,248.80	47
48	Iowa Falls.....	.....	.....	.....	150,000.00	30,000.00	40,000.00	265,250.00	48
49	Belle Plaine.....	.....	.....	86,470.00	.....	.....	.....	117,668.88	49
50	Glenwood.....	.....	.....	50,000.00	9,476.00	2,400.00	.....	92,946.00	50
51	Algona.....	.....	.....	223,000.00	60,000.00	10,000.00	.....	285,000.00	51
52	Independence.....	.....	.....	110,000.00	27,500.00	19,000.00	800.00	267,800.00	52
53	Storm Lake.....	.....	.....	175,000.00	26,000.00	150,000.00	25,500.00	406,400.00	53
54	Valley Junction.....	.....	.....	55,000.00	.....	.....	.....	64,900.75	54
55	Indianola.....	110,000.00	.....	87,075.00	15,600.00	20,100.00	.....	235,220.55	55
56	Maquoketa.....	149,340.58	.....	100,000.00	30,000.00	25,000.00	.....	484,734.23	56

TABLE NO. 5—CONTINUED—CITIES—VALUATION

No. in order of population	City	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment streets and alleys	Bridges	Markets and public scales
57	Denison	26,000.00		10,000.00	5,000.00		
58	Knockville	26,200.00		5,000.00			
59	Sheldon	72,824.90		7,676.95			
60	Jefferson	17,185.00		7,600.00			
61	Vinton	20,000.00		10,500.00			
62	Waverly	14,000.00	800.00	12,000.00	2,500.00	10,000.00	
63	Pella	33,184.00	143.50	13,000.00	1,438.25		
64	Cresco	500.00		11,225.00	5,500.00		
65	Eldora	5,000.00		8,200.00	54,000.00		
66	Manchester	10,252.00	1,200.00	20,000.00	1,001.00		
67	Hampton	5,175.00		10,850.00	10,850.00		
68	Winterset	3,300.00		6,000.00			
69	Anamosa	32,750.00		9,150.00	1,405.00		
70	Osage	47,326.00	19.61	8,504.80	1,581.56		
71	Harlan	54,877.28		4,004.84	1,431.81		
72	Clarion	6,300.00		4,000.00	3,800.00		
73	Clear Lake	8,225.00	150.00	2,500.00	300.00		
74	Myrtle	4,288.00	225.00	170.00	75.00	5,000.00	
75	Emmetsburg	22,250.00		9,000.00	8,500.00		
76	Osoola	6,000.00		4,000.00			
77	Nevada	3,300.00	2,500.00	5,500.00			
78	Sac City	21,827.35		4,073.15			
79	Tama	15,500.00	300.00	5,308.00	4,433.00		
80	New Hampton	25,000.00		68,000.00	1,200.00		
81	Colfax	7,780.00		5,000.00			
82	Hawarden	30,447.82	210.00	6,230.85	4,000.00		
83	Waukon	18,000.00		5,000.00	1,000.00		
84	Monticello	20,300.00	2,000.00	7,500.00	2,000.00	1,500.00	
85	Osawa	33,105.00		4,525.00	250.00		
86	Humboldt	19,215.00		2,800.00	300.00		
87	Signourney	62,000.00	800.00	7,000.00	4,000.00		
88	Leon			2,000.00			
89	Bettendorf	7,290.00	268.00	2,361.00	322.00		
90	Rock Rapids	13,000.00		10,000.00	6,000.00	3,800.00	2,500.00
91	Forest City	19,500.00		19,500.00	250.00		
92	Tipton	11,000.00		11,000.00	1,700.00		700.00
93	Villaca	48,927.00		1,631.00	1,350.00		
94	Lake City	87,583.56			99.50		
95	Audubon	20,900.00		8,500.00	2,500.00		
96	Eldon	1,152.00		3,000.00	1,000.00		1,500.00
97	Bedford	8,283.45		4,805.50	9,302.45		
98	Bloomfield	6,700.00	1,300.00	6,200.00	4,000.00		1,000.00
99	Marengo	5,400.00		7,200.00	400.00		
100	Rockwell City	300.00		7,000.00	2,687.25		
101	Ida Grove	11,000.00		10,325.00	2,068.00		
102	Hamburg						
103	Corning	9,225.00		4,280.00	259.00		
104	Seymour	50.00	225.00	2,500.00	700.00		
105	Stuart	25,500.00	200.00	6,112.00	1,505.00		
106	What Cheer	3,000.00		1,000.00			
107	Toledo	30,500.00		4,500.00	650.00	4,400.00	

OF MUNICIPALLY OWNED PROPERTY.

Municipal Possessions								No. in order of population
Cemeteries	Gas works	Electric works	Water works	Libraries	Parks	All other possessions	Total all property	
4,000.00		175,000.00	100,000.00	30,000.00	12,000.00		338,000.00	57
4,714.80		122,071.88	21,000.00	17,477.95		20,000.00	216,400.81	58
		127,205.47		25,000.00			237,025.17	59
		175,000.00		30,000.00			235,000.00	60
		62,000.00		23,400.00			230,000.00	61
15,000.00		84,000.00	90,000.00	27,000.00	25,000.00		347,000.00	62
		120,000.00		137,035.42			434,035.42	63
		60,329.42		80,000.00			156,289.42	64
		1,000.00		32,700.00			142,800.00	65
				80,000.00			162,054.00	66
				30,000.00			200,000.00	67
				95,000.00			236,300.00	68
		120,000.00		75,000.00			220,000.00	69
				35,000.00			212,000.00	70
8,107.00				61,418.00			200,000.00	71
		41,207.02		54,185.29			100,000.00	72
2,000.00				18,000.00			50,000.00	73
				15,000.00			58,250.00	74
2,000.00							2,000.00	75
			100,000.00	23,000.00	45,000.00		200,750.00	76
5,000.00			75,000.00	20,000.00	6,000.00		116,000.00	77
			55,000.00	35,000.00	1,000.00		111,000.00	78
8,007.25			90,383.90	10,000.00	1,500.00		107,891.15	79
6,250.00			50,000.00	19,927.00	5,800.00		108,977.00	80
		100,000.00	60,000.00	18,000.00	15,000.00		223,000.00	81
			45,000.00	11,300.00			60,000.00	82
5,994.50			15,076.12	11,900.00			32,970.62	83
			127,000.00	11,500.00			368,000.00	84
10,000.00		3,500.00	55,500.00	19,500.00	23,000.00		144,200.00	85
7,205.00		47,020.00	26,515.00	21,500.00			106,025.00	86
			25,000.00				65,225.00	87
			35,000.00	8,471.00			112,971.00	88
		1,000.00	35,000.00	6,000.00			45,000.00	89
							11,200.00	90
16,000.00		100,000.00	55,500.00	17,000.00	9,000.00		288,000.00	91
			32,000.00	8,500.00			80,500.00	92
			37,000.00	48,000.00			100,000.00	93
			3,900.00				55,842.00	94
2,471.25			75,000.00	14,300.00	12,800.00		106,451.25	95
			150,000.00	20,000.00	50,000.00		260,000.00	96
			9,700.00				41,000.00	97
1,000.00			55,000.00	14,000.00			92,000.00	98
3,000.00			19,500.00	19,500.00			142,700.00	99
		1,500.00	150,000.00	20,000.00			304,500.00	100
			50,870.00				71,477.25	101
			150,300.00		6,000.00		186,300.00	102
							117,000.00	103
5,400.00			80,000.00	18,195.00			73,575.00	104
2,000.00		30,000.00			3,500.00		284,567.00	105
3,500.00	4,000.00	47,400.00	65,700.00	13,900.00	17,500.00		24,000.00	106
			20,000.00		500.00		126,750.00	107
8,400.00			75,000.00	8,300.00				

TABLE NO. 1—TOWNS—DATE OF INCORPORATION—AREA—POPULATION—BALANCE CASH APRIL

Number	Town	First Incorporation	Population 1900 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
	Grand Totals.....		429,278		\$5,265,850.92	\$1,094,346.25	\$147,723.34
1	Ackley	1880	1,600	3.00	17,000.48	1,833.78	
2	Ackworth	1881	95	1.00	23.43	12.00	
3	Adair	1884	1,002	1.50	30,000.58	907.50	
4	Adel	1877	1,455	1.00	7,805.98	503.94	1,361.19
5	Adrian	1876	400	1.00	2,017.16	570.00	400.00
6	Agency	1860	410	3.75	2,944.59	507.45	
7	Ainsworth	1882	1,834	15,825.18	1,810.25	2,374.80	
8	Akron	1885	500	1.00	1,725.97	74.00	
9	Albert City	1870	201	1.00	543.55	98.25	484.87
10	Albion	1879	840	1.00	7,031.50	577.75	829.60
11	Alburnett	1912	315	1.00	2,511.10	130.20	
12	Aliden	1879	915	1.00	4,402.34	67.00	
13	Alexander	1874	550	1.50	5,400.00	809.00	
14	Alerton	1881	1,200	1.00	16,779.21	1,289.24	
15	Allison	1878	85	1.80	1,059.41	246.00	25.00
16	Alta	1884	1,040	.75	11,233.41	647.00	112.00
17	Alta Vista	1880	900		2,105.90	102.00	
18	Altona	1876	350	.75			
19	Alvord	1882	35		413.02	57.00	
20	Andover	1909	880	1.95	14,531.73	110,075.80	1.00
21	Andrew	1875	648	1.00	5,032.57	195.00	694.88
22	Ankeny	1880	783	.60	9,800.44	731.12	
23	Anthon	1877	698	1.00	2,901.34	261.00	382.43
24	Applington	1881	800		2,464.56	633.40	
25	Arcadia	1902	184	1.00	721.25	183.00	8.00
26	Areher	1920	250		1,179.88	142.00	
27	Aresdale	1894	227	.50	1,969.37	204.80	
28	Arion	1904	168		745.71		
29	Arisee	1866	729	.55	12,229.04	307.50	
30	Arlington	1840	618		7,900.62	2,300.35	12.50
31	Armstrong	1887	479	1.00	21,661.54	2,000.00	
32	Arnolds Park	1907	290	1.00	4,498.94	371.50	46.50
33	Arthur	1880	600	2.00	9,333.68	265.50	
34	Ashton	1914	132	.25	614.50	129.50	
35	Aspinwall	1900	300	.25	1,212.75	76.00	
36	Atalissa	1886	190	.00	842.82	60.00	
37	Atchafalaya	1917	335		2,488.66	682.21	
38	Auburn	1887	400	1.00	7,877.94	549.90	
39	Aurelia	1879	735		10,916.85	7,277.06	178.53
40	Aurora	1869	379	1.25	1,493.58	179.35	
41	Avoca	1882	1,362	.75	13,362.81	55,373.00	7.35
42	Ayrshire	1895	802	1.25	3,723.00	145.10	
43	Badger	1900	244	.25			
44	Bagley	1891	621	12.75	5,342.29	147.50	
45	Bailey	1901	300	.40	1,600.38		
46	Baldwin	1881	307		820.50		
47	Bancroft	1884	902	.58	21,717.75	584.25	640.51
48	Barnes City	1860	473	2.00	1,769.85	202.33	
49	Barnum	1894	154		1,200.00	54.00	
50	Bassett	1885	185	1.00	261.79	83.26	
51	Bataavia	1867	601	1.00	3,023.23	151.00	
52	Battle Creek	1880	883		14,000.90	900.00	
53	Baxter	1894	572		16,150.37	3,006.00	13.66
54	Bayard	1883	400		4,007.40	608.90	28.15
55	Beacon	1874	380	1.00	900.07	72.50	
56	Beaconsfield	1870	170	.75			
57	Beaman	1884	285	.12	1,037.99	172.50	
58	Beaver	1909	107	1.00	1,479.83	35.70	
59	Bellevue	1880	1,000	8.00	36,150.79	3,160.70	1,455.00
60	Belmont	1881	1,707	1.25	30,088.85	1,747.75	15.00

LATION—RECEIPTS—WARRANTS OUTSTANDING MARCH 31, 1924—1, 1923—GRAND TOTAL

Number	Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
	\$ 1,987,031.57	\$1,109,354.48	\$102,915.53	\$9,716,176.64	\$ 558,794.76	\$ 2,282,986.85	\$12,537,967.45	
1	20,022.84		1,000.00	50,417.10	2,900.00	11,470.00	64,787.19	1
2	818.35	\$47.62		35,000.25		88.58	124.01	2
3	9,444.00			19,131.21		17,450.41	60,524.60	3
4	1,034.55	4,006.80	283.50	2,988.66		734.00	3,722.66	4
5	20,511.47	5,128.33		9,375.03	300.36	855.00	10,431.29	5
6	1,108.25	22.04		45,908.23	5,153.33	11,854.23	60,815.78	6
7		5.40		10,511.85	16.50	2.85	10,531.20	7
8				1,803.37		138.21	1,941.58	8
9	1,586.14			1,120.67		1,202.04	2,378.71	9
10				10,507.43		4,288.82	14,796.25	10
11				319.75		219.38	539.13	11
12				4,659.98		676.44	5,336.42	12
13	1,302.60	2,000.00		9,502.34		1,818.77	11,321.11	13
14	35,750.49	229.41		54,953.25	4,484.80	16,900.65	75,450.80	14
15	4,808.33	59.00		5,181.14		1,745.41	6,926.55	15
16	1,407.88			12,400.20		4,641.06	18,031.20	16
17		500.00		2,828.88		850.11	3,678.99	17
18				300.00		700.00	1,000.00	18
19				670.02		73.85	1,443.87	19
20	2,318.86	25.60		126,847.04	2,068.61	5,764.41	134,686.06	20
21	2,871.11	172.58		9,800.14		9,473.40	18,839.54	21
22	9,302.58		\$15.00	20,529.15	2,510.00	9,220.23	22,278.88	22
23	8,001.51	1,112.50		12,508.78		5,130.84	14,738.02	23
24	475.10			4,503.06		2,708.71	7,361.77	24
25				907.95		580.92	1,488.87	25
26				1,821.88		725.27	2,547.15	26
27	621.79			2,756.66		428.78	3,258.88	27
28				1,239.50		122.82	1,362.32	28
29	1,382.86	6,198.04		19,111.94		4,306.36	23,818.30	29
30	2,288.14		25.08	12,715.69		7,775.44	20,491.13	30
31	2,344.15		1,504.70	27,480.79	5,018.31	3,008.58	36,008.41	31
32	579.50			15,406.84		4,562.90	19,969.44	32
33	582.30			10,180.54	3,000.00	3,622.90	16,819.94	33
34				744.05		1,400.19	2,144.24	34
35				1,388.75		1,318.81	2,707.56	35
36				402.82		80.62	483.44	36
37		2,660.37	311.47	7,962.71	868.74	380.18	9,222.63	37
38	4,007.51			12,525.41		4,113.50	16,638.91	38
39	13,035.51			20,506.61	1,620.60	21,122.27	43,248.78	39
40				672.06		668.04	1,340.10	40
41	4,177.10	5,112.78		17,232.04	1,802.15	4,562.90	23,604.87	41
42	285.05			1,027.61		5,780.79	12,943.15	42
43							475.69	43
44	7,003.19			19,453.96	3,809.75	80.51	14,888.34	44
45		.34	9.48	1,615.50		5.00	1,780.32	45
46	240.00			1,348.20	118.35	274.90	1,660.40	46
47	1,554.02	200.70		24,707.23		13,083.82	38,000.75	47
48			8.18	2,000.36	483.24	.37	2,483.97	48
49	40.00			1,384.00		213.06	1,597.06	49
50				2,000.00		318.00	2,318.00	50
51				9,177.23	191.00	1,027.79	4,396.02	51
52	906.88	8,235.78		24,374.17		5,544.28	29,818.45	52
53	1,348.11			20,848.31	4,213.05	3,706.67	28,440.90	53
54	1,877.72	500.00		77,232.04		7,908.86	85,140.90	54
55				1,642.97		243.81	1,886.78	55
56						361.20	1,802.78	56
57	2,016.60			1,210.49	240.00	700.00	4,578.20	57
58			1,400.50	67,079.18		18,014.75	91,142.96	58
59						4,508.86	1,802.78	59
60	2,727.02			34,624.22	111.00		42,192.24	60

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
64	Bennett	1860		275	.50	2,717.56	346.50	529.94
65	Benton	1900		246		610.45	9.00	
66	Berkley	1900		100		404.33	95.80	
67	Bernard	1807		105		520.96	404.75	15.08
68	Bertram	1914		124	1.00	468.15		
69	Beverington	1915		71	.25	57.02		
70	Birmingham	1900		535	1.00	1,911.56	46.80	
71	Blairsburg	1900		272	.50	1,025.79	854.65	5.00
72	Blairstown	1808		561	1.00	7,266.11	1,711.50	
73	Blakesburg	1900		380	.25	2,919.43	306.50	
74	Blanchard	1879		422	.75	1,700.37	346.00	625.35
75	Blencoe	1891		317		953.68	334.82	
76	Blockton	1800	1801	534		3,543.79	1,311.97	
77	Blue Grass	1903		210	.37	1,261.40	334.54	
78	Bode	1892		513	.99	5,097.36	7,106.50	
79	Bonaparte	1901		450	.32	1,611.49	134.00	
80	Bondurant	1900		228	1.50	2,725.46	147.00	
81	Bouton	1911		187	.50	1,778.81	135.00	
82	Boxholm	1913		290	1.00	2,611.61	220.00	
83	Boydton	1802		419	2.00	11,870.38	501.94	
84	Bradleyville	1880	1916	294		1,288.16	117.50	
85	Bradgate	1803		233	.75	923.33	184.50	
86	Brandon	1906		348	.62	2,062.31	225.00	6,971.00
87	Braxton	1869		227	2.60	1,592.50	239.85	
88	Breda	1883		419	1.00	3,386.94	454.35	
89	Bridgewater	1905		342	.35	1,660.39	391.00	
90	Brighton	1870	1908	1,037	1.00	13,705.50	608.54	1,464.30
91	Bristol	1861		328		4,314.33	90.00	
92	Britt	1881	1884	1,036	1.35	19,925.98	2,806.65	35.40
93	Brooklyn	1869		1,605	1.00	13,558.06	600.05	
94	Brunsview	1911		130	.50	1,083.00	625.05	
95	Buckeye	1905		138	1.00	1,616.97	422.83	
96	Buck Grove	1900		100		826.56	131.00	
97	Buffalo	1875		468	.28	1,127.11		107.58
98	Buffalo Center	1868	1918	875	2.25	7,060.96	706.31	
99	Burt	1864	1914	629	1.00	13,182.84	604.70	
100	Busey	1869		565	.50	5,095.41	344.50	947.40
101	Calamus	1870		369	4.00	2,927.94	268.00	
102	Callender	1804		378	1.00	2,479.92	279.27	
103	Calmar	1800		1,080	1.00	12,341.10	1,022.73	1,830.44
104	Calumet	1806	1919	206	.75	2,815.29	445.00	
105	Camanche	1864		610	2.50	1,332.12	268.00	
106	Cambridge	1881	1919	705	4.00	5,576.64	450.25	
107	Cantril	1872		440	.50	1,730.69	80.60	
108	Carbon	1904		304	2.00	305.62	125.00	
109	Carleton	1870	1880	650	.60	5,098.94	714.22	447.31
110	Carver	1880		144		680.36	112.82	
111	Carson	1882		692	.75	13,850.40	236.00	
112	Casside	1879		1,249	1.25	12,604.67	1,889.90	11.50
113	Cassy	1881		845	.46	5,097.15	1,375.30	
114	Castalia	1891		275	2.18	1,818.08	8.00	615.50
115	Castana	1891		441	1.00	2,154.90	364.22	
116	Castle Hill (R. F. D. Waterloo)	1917		100	.60	1,407.70	901.58	11.25
117	Cedar Heights (R. F. D. Waterloo)	1916		341		17,294.68	5,406.44	
118	Center Junction	1885		200		985.15	110.60	172.65
119	Center Point	1876		773	1.58	5,634.26	438.68	607.38
120	Central City	1880		698	.50	16,551.29	1,427.36	
121	Charlotte	1904		462	1.00	4,531.64	462.00	706.42
122	Charter Oak	1801		750		12,588.71	463.00	2.00
123	Chatsworth	1900		150	.75	225.79	99.00	
124	Chelsea	1878		580	1.00	5,308.08	311.00	
125	Chester	1900		326				
126	Chillicothe	1881		105	1.00	158.16	18.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
5,506.88			9,190.37		4,731.37	13,922.44	64
619.45			371.25		900.66	671.25	65
137.75	1,004.00		499.83		221.40	721.23	66
			2,133.09		445.28	2,578.37	67
			498.15		20.05	478.24	68
			97.00		180.25	277.25	69
75.00			2,032.95		1,314.83	3,347.78	70
974.98			2,498.41	3,571.10	235.00	6,299.60	71
			9,979.60	206.20	1,830.83	12,016.63	72
			3,156.48	437.27	4,193.73	7,782.48	73
2,580.19			5,311.81	18.50	2,119.51	7,430.92	74
			1,277.65		1,063.90	2,341.55	75
	4,771.90	5.00	9,631.79		870.66	10,502.45	76
			1,506.94		666.83	2,173.77	77
			20,817.06		6,473.00	27,290.06	78
594.64	10.21		2,350.34		1,701.49	4,061.83	79
3,050.33	10.56	108.36	6,111.29		1,002.98	7,114.18	80
	24.87	91.82	2,029.30	583.00		2,612.30	81
			2,831.47		1,787.15	4,618.62	82
1,147.00	72.20		13,502.30		5,560.20	19,162.50	83
		49.34	1,229.89	6.00	9.25	1,245.14	84
			2,184.48		8,790.04	10,974.52	85
	14,308.07		2,550.79	3,500.00	4,450.22	10,509.04	86
			1,002.30	400.00	255.50	2,657.80	87
			8,031.90		861.13	8,893.03	88
			1,971.29		396.69	2,367.98	89
1,347.41	11,456.31		25,902.09	3,161.25	5,515.37	37,178.71	90
	2,600.00		6,904.22		5,308.54	12,212.76	91
			5,588.95		5,997.63	11,586.58	92
			17,608.56	1,353.19	4,030.39	23,042.17	93
			1,708.63	410.41		2,119.04	94
	2,600.00		4,438.58		166.01	4,604.59	95
			2,007.51		2,363.78	4,371.29	96
		32.55	3,050.19		2,319.26	7,071.78	97
	106.78		9,806.30	4,072.47	6,128.05	20,000.82	98
			6,586.50	304.06	14,305.13	21,195.69	99
		602.57	4,347.31		1,367.34	5,714.65	100
			3,196.20		8.98	3,205.18	101
			5,991.90	1,408.96	2,167.77	9,568.63	102
		60	13,057.74	59.00	5,570.94	18,678.68	103
			2,763.29	274.73	2,944.74	5,982.76	104
			2,503.13		661.05	3,064.18	105
			6,982.06	1,742.86	10.37	8,735.29	106
			2,321.19	140.00	2,541.97	5,149.38	107
			438.62		55.00	493.62	108
6,007.74		134.00	10,988.51		8,024.14	19,012.65	109
			1,145.37	810.65	415.84	3,070.96	110
			15,898.67		3,800.79	19,699.47	111
			47,354.73	1,810.51	4,097.96	53,263.20	112
		1,000.00	1,073.30	1,429.77	4,467.20	15,013.78	113
			2,046.08		544.42	2,590.50	114
4,194.00	6,550.42		13,245.54		926.58	14,172.12	115
			2,220.48	197.98	345.01	2,563.47	116
	1,335.00	705.00	22,731.12	2,086.82	3,000.95	28,738.89	117
			179.00	3.00	2,292.07	2,471.07	118
			1,625.85		4,418.31	13,764.40	119
		90.00	1,809.24		2,665.10	27,012.98	120
			629.75		128.61	6,306.63	121
			15,960.95		9,924.54	41,964.63	122
			22,000.00		742.02	22,742.02	123
			5,619.06	905.00	4,807.39	11,331.18	124
						125	125
			176.16		826.05	902.21	126

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
127	Churdan	1884	1887	400	10.00	14,145.27	507.50	1,006.22
128	Cincinnati	1876		1,301	1.75	5,172.82	837.20	
129	Clare	1802		603	.76	4,846.75	2,683.83	
130	Clarence	1806		300	.75	5,776.42	576.00	954.27
131	Clarksville	1874		1,003	1.30	15,488.68	827.00	806.59
132	Clayton	1901		153	1.00	414.96	372.10	
133	Clearfield	1882		695	.70	3,664.40	175.00	23.86
134	Cleghorn	1900		245	1.00	1,700.25	191.50	
135	Clemmons	1875		216	5.00	1,853.00	506.10	
136	Clement	1875		408	1.80			
137	Clio	1882		220	1.50	801.61	61.00	95.50
138	Clover Hill (via Valley Junction)	1921		490	2.50			
139	Clutter	1901		399	4.00	8,087.06	812.58	
140	Coburg	1884		176	4.50	840.48	71.00	
141	Coggon	1802	1805	553		2,150.42	187.50	611.38
142	Coln	1881		693	1.00	5,842.82	594.50	246.04
143	Colonsburg	1802		236	.75	1,000.69	137.00	
144	College Springs	1875		406	1.00	1,000.00	56.00	
145	Collins	1803		670	.75	4,672.44	639.28	
146	Colo	1876		607	.75	4,672.29	179.50	
147	Columbus City	1874	1914	430		808.63	55.25	0.60
148	Columbus Junction	1874		1,000	1.50	7,815.87	473.15	
149	Conesville	1878		307	4.00	692.08	187.00	
150	Conrad	1880		754	1.00	10,349.30	300.00	
151	Conway	1879		280	1.00	1,408.21	142.50	
152	Coon Rapids	1882		1,238	.50	17,478.30	1,283.80	686.25
153	Coppeck	1873		110	.50	175.00	8.00	
154	Coralville (via Iowa City Route)	1873		150				
155	Correctionsville	1882		1,182	1.00	7,699.78	330.85	
156	Corwith	1886		770	4.00	13,378.72	379.50	
157	Corydon	1882	1916	1,807	1.00	25,091.16	227.12	
158	Cotter	1912		140	2.00	847.77	319.08	
159	Coulter	1912		277	2.00	2,145.43	307.00	
160	Craig	1911		369	1.00	1,008.00		
161	Crawfordsville	1891		332		3,315.15	1,411.30	
162	Cromwell	1893		143	.40	304.54	15.00	226.14
163	Crystal Lake	1898		177	.25			
164	Cumberland	1893		561	.70	4,990.00	408.00	
165	Curew	1902		173	2.50	763.13	180.00	
166	Cushing	1892		774		7,674.69	190.00	156.55
167	Cylinder	1874		174	1.50	1,283.75	60.30	
168	Dakota City	1878		439	1.00	4,896.97	313.50	
169	Dallas	1911		400	.75	2,287.42	88.00	
170	Dallas Center	1869		864	.25	9,947.12	447.25	6.00
171	Dana	1906		163	.40	778.00	56.00	
172	Danbury	1881		677	.90	8,095.36	547.50	
173	Danville	1901		290	.75	2,678.14	95.50	
174	Davis City	1877	1886	476	1.00	5,810.02	242.00	
175	Dawson	1908		300	.50	1,700.24	175.75	
176	Dayton	1881		840	.75	21,779.50	801.00	14.40
177	Deatur City	1892		390	.50	1,497.50	160.00	
178	Deedham	1893		356		2,649.21	238.15	
179	Deep River	1887	1913	625	2.00	3,626.55	207.94	10.00
180	Defiance	1882		380		1,848.08	274.00	
181	Delaware	1882		382	.40	377.43	40.00	
182	Delhi	1900		390	1.00	1,090.80	232.75	
183	Delmar	1876		650		1,107.92	408.15	686.02
184	Delmont	1906		206		3,316.25	135.00	
185	Delphos	1921		100	1.00	866.56		
186	Delta	1877		728	1.00	5,378.91	338.80	
187	Denver	1806		476	.75	4,761.12	342.81	26.25
188	Derby			350	.25	1,403.31	57.00	
189	De Soto	1875		251				

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
134.00			15,068.99	4,785.73	7,944.12	28,888.84	127
2,068.00	58.40	66.18	4,144.00		278.00	4,422.11	128
5,346.35	70.20	185.00	7,429.58	10.78	381.39	7,811.75	129
	199.16		17,402.57		4,511.33	15,891.24	130
			1,066.41		22,650.35	23,716.76	131
			8,775.50		170.78	1,566.88	132
			1,961.75		1,313.70	6,080.20	133
			2,661.01		725.37	2,677.13	134
					941.51	3,618.65	135
							136
	56.34		1,014.45			1,014.45	137
							138
282.38		500.00	4,182.01		4,120.35	8,302.36	139
5,430.30	3,500.80		1,411.48	730.82	83.45	2,225.75	140
997.20			8,383.50		2,774.16	11,157.66	141
			10,807.36		1,013.39	11,820.75	142
			1,827.59		145.65	2,606.24	143
			2,494.58		1,539.93	4,034.51	144
			6,222.89		20.62	1,092.36	145
			5,886.99		1,559.06	6,446.05	146
			1,188.48		1.75	1,190.23	147
			3,176.16		13,890.98	31,246.02	148
			18,365.64		1,888.50	2,767.58	149
			11,630.85		3,885.07	15,515.92	150
			1,640.91		771.15	2,412.06	151
			19,604.35		18.65	24,248.03	152
			184.00		30.75	214.75	153
							154
17,884.46			25,794.00		3,915.64	29,709.73	155
5,127.14			18,868.36		4,509.47	23,377.83	156
22,254.74			61,574.21	4,749.52	13,365.17	69,688.90	157
			847.77		221.15	1,068.92	158
			17,286.35		608.66	20,434.21	159
			10,722.22		785.87	12,508.09	160
			5,488.87		1,473.45	7,962.32	161
			615.08		469.70	1,084.78	162
							163
1,844.00		250.00	7,512.00		3,914.37	11,426.37	164
			4,472.30		160.09	4,632.39	165
			12,898.53		505.41	13,403.94	166
			1,341.16		1,559.04	2,900.20	167
			8,540.07		500.50	2,071.18	168
			2,336.02		1,688.61	308.83	169
			25,060.56		302.10	1,830.46	170
			12,954.00		1,287.90	1,415.90	171
			2,856.28		165.66	5,574.98	172
			5,808.50		600.00	936.07	173
			6,371.63		1,984.92	8,356.55	174
			1,855.40		1,604.53	1,604.53	175
			3,594.74		5.66	13,072.55	176
			1,617.69		884.01	2,001.00	177
			2,327.72		615.50	3,943.22	178
			4,497.58		2,706.32	7,203.90	179
			6,117.36		1,719.86	7,837.22	180
			636.43		49.98	676.41	181
			1,801.77		500.00	472.03	182
			10,007.15		2,775.44	12,782.59	183
			3,451.25		4,135.07	4,135.07	184
			886.68		249.32	636.00	185
			5,517.71		439.63	5,957.34	186
			10,945.40		8,349.77	20,295.17	187
			1,660.81		1,248.24	2,909.05	188
5,692.54		122.66					189

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
190	De Witt	1858		1,849	1.59	30,431.61	1,460.65	318.64
191	Dexter	1871		790	1.33	21,233.22	2,386.35	
192	Diagonal	1896		560	1.00	2,109.78	306.00	
193	Dickens	1881		357		1,370.82		329.58
194	Dike	1881		453	1.00	4,716.35	515.85	
195	Dixon	1909		197		1,510.17	178.00	
196	Dolliver	1901		171	1.00	1,025.08	150.40	
197	Donau	1909		101		568.21	150.00	
198	Donnan	1922		37	1.00	732.64		
199	Donnellson	1892		456		4,300.94	283.50	607.89
200	Doon	1892		900		12,232.24	454.00	
201	Dougherty	1900		390	.75	1,747.45	330.50	
202	Dow City	1884	1904	672		4,182.56	806.55	
203	Dows	1892		1,146		6,501.81	1,083.55	106.06
204	Drakesville	1895		361	.50	706.99	88.50	
205	Dumont	1896		699	1.75	21,521.91	369.39	
206	Dumcombe	1893		496		2,815.11	76.00	
207	Dundee	1917		390	.50	383.22	128.00	
208	Dunkerton	1869		300		1,843.00	317.00	
209	Dunlap	1871		1,500	1.00	75,389.64	1,192.07	
210	Durant	1897		775	.50	11,784.00	4,363.28	1,496.82
211	Dyersville	1872	1913	1,262	2.90	18,874.16	11,400.61	681.90
212	Dysart	1881		953	.75	20,181.02	512.55	1,330.33
213	Earham	1870		884	.75	7,854.89	607.38	1.00
214	Earling	1892		321	1.00	1,036.28	149.50	
215	Earlville	1887		619	.40	2,549.43	284.00	776.19
216	Early	1883		574	.25	7,836.28	413.75	
217	Eddyville	1847		1,095	1.00	5,568.74	2,168.90	1,765.91
218	Edenville (Rhodes P.O.)	1883		471	1.00	3,396.00	382.33	
219	Edgewood	1869		675	1.00	4,515.76	141.80	
220	Elberon	1893		339	3.00	18,679.63	192.00	
221	Elbridge	1900		235	.50	2,169.12	316.00	10.00
222	Elgin	1892		623		6,420.98	506.50	
223	Elkader	1891		1,300	1.50	5,552.60	1,002.57	10,021.63
224	Elkhart	1904		195		1,291.89	111.83	
225	Elk Horn	1910		581	1.50	2,635.30	312.50	
226	Elkport	1893	1904	210	1.00	980.81	210.00	
227	Elliott	1882		683	.40	25,572.11	302.50	
228	Ellston	1894		212	.50	782.31	186.00	
229	Ellsworth	1912		512	.75	2,960.69	327.75	
230	Elma	1891		874	1.25	16,808.77	607.35	
231	Elm	1903		182		175.52	568.35	
232	Elmerston	1876		475	.50	3,014.86	189.40	5.90
233	Elmworth	1889		468	1.00	7,782.66	503.85	
234	Essex	1890		747		9,663.23	476.73	30.00
235	Everly	1902		500	2.00	10,670.26	702.55	
236	Exira	1880		840		1,848.28	1,848.28	
237	Exline	1904		705	1.00	3,627.96	354.25	
238	Fairbank	1891	1916	657		6,016.07	578.24	
239	Farley	1879		651		1,492.18	248.00	
240	Farmersburg	1902		290		1,808.12	1,808.12	
241	Farmington	1847	1880	1,098	1.50	3,387.81	327.87	
242	Farmhamville	1896		497	1.00	4,598.76	672.90	
243	Farragut	1878		1,085		7,679.44	1,136.92	
244	Fayette	1908		391	1.00	5,234.55	369.00	
245	Fenton	1908		391		5,234.55	369.00	
246	Fergusson	1906		235	1.25	2,061.16	86.50	
247	Fertile	1913		251	.50	476.07	9.00	
248	Florida	1890	1915	448	1.00	964.16	210.82	629.24
249	Floyd	1904		136		70,578.81	1,416.10	
250	Fonda	1878		860	4.25	5,432.10	744.75	
251	Fontanille	1895	1896	815		1,385.96	270.00	
252	Fort Atkinson	1895		119	.50	1,176.96	30.00	
253	Postoria	1912						

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balance April 1, 1923	Grand total for year	Number
5,613.54	45.50	956.33	38,781.07	7,328.63	1,804.23	47,411.03	190
21,477.43	519.60	2,506.78	21,477.43	750.42	10,180.34	32,358.39	191
2,506.78		2,506.78	2,506.78		1,510.96	4,109.00	192
2,506.78		2,506.78	2,506.78		4,109.00	4,109.00	193
6,506.92	80.00	11,819.03	11,819.03		2,488.76	14,307.79	194
6,506.92	77.37	11,819.03	11,819.03		1,525.70	1,525.70	195
4,586.45		11.08	4,586.45	101.09	781.13	3,487.19	196
566.35			566.35		734.07	2,063.63	197
281.23			281.23		722.64	722.64	198
1,082.35			1,082.35		301.40	5,554.90	199
10,527.52			10,527.52		2,429.81	19,006.58	200
1,891.30			1,891.30		615.51	2,713.80	201
840.17			840.17		1,904.23	23,903.88	202
324.49			324.49		4,274.09	14,013.90	203
3,212.86			3,212.86		136.70	932.30	204
4,734.17			4,734.17		904.62	23,645.55	205
4,786.58			4,786.58		115.41	4,272.69	206
15,363.83			15,363.83		513.99	1,682.21	207
15,363.83			15,363.83		637.67	637.67	208
19,096.75			19,096.75		10,639.72	100,591.63	209
22,948.27			22,948.27		349.31	23,297.58	210
32,384.19			32,384.19		1,191.35	33,575.54	211
43,388.33			43,388.33		11,961.00	55,349.33	212
32,162.56			32,162.56		3,114.30	35,276.86	213
2,303.38			2,303.38		830.11	3,133.49	214
10,381.71			10,381.71		4,900.11	14,911.82	215
17,734.14			17,734.14		4,983.13	22,717.27	216
20,396.45			20,396.45		5,142.14	25,538.59	217
4,672.76			4,672.76		500.00	5,172.76	218
5,669.14			5,669.14		804.88	6,474.02	219
2,406.27			2,406.27		4,143.53	6,549.80	220
6,621.53			6,621.53		7,600.67	14,222.20	221
3,664.23			3,664.23		1,431.56	5,095.79	222
5,306.80	4,654.82	1,000.97	27,429.61		27,429.61	27,429.61	223
2,507.22			4,900.97		2,480.62	7,471.59	224
6,906.89			9,773.60		9,773.60	19,247.44	225
1,502.65			1,194.81	1,447.06	1,070.00	3,666.87	226
1,502.65			28,687.26		30,690.28	30,690.28	227
1,502.65			3,650.64		4,713.45	6,264.09	228
1,502.65			13,049.15		2,666.41	15,715.56	229
1,502.65			18,782.86		4,468.52	23,251.38	230
3,680.79			3,680.79		1,850.13	5,530.92	231
5,309.43			5,309.43		3,936.42	9,245.85	232
9,546.14			9,546.14		11,657.74	21,203.88	233
17,092.50			17,092.50		8,790.96	25,883.46	234
7,273.51	308.35	21.90	13,076.56		9,379.67	22,456.23	235
100.00			2,371.23		2,371.23	2,371.23	236
6,192.42	8.55		10,068.18		223.64	10,291.82	237
1,089.51			7,678.83		4,795.21	12,474.04	238
10,350.19			1,740.14		1,001.90	3,542.08	239
4,746.92			35,221.54	8.30	1,065.28	37,895.12	240
4,624.25			8,292.60		2,113.03	10,405.63	241
5,623.74			5,623.74		3,624.81	9,248.55	242
5,623.74			13,350.58	179.56	6,242.22	19,772.36	243
1,123.84	2,500.00		10,807.61	745.20	49.81	11,602.62	244
			4,259.74		251.51	4,511.25	245
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TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
254	Franklin (P. O. Donnell- son)	1874	117	.50	287.10	14.04		
255	Fraser	1881	281	2.50	540.85	104.60		
256	Fredericksburg	1894	634	1.00	4,000.00	605.00		
257	Frederika	1896	210					
258	Fredonia	1922						
259	Fremont	1882	545	1.00	8,017.84	303.85	782.10	
260	Gail	1913	134	.50	968.42	968.50	60.00	
261	Galva	1889 1907	539	1.60	7,242.94	300.01		
262	Garber	1904 1907	189		1,044.21	142.00		
263	Garden Grove	1879	666	.60	5,626.06	110.00	253.35	
264	Garnaville	1907	314	.80	5,002.48	600.15		
265	Garner	1881	1,310	.75	72,345.53	949.00		
266	Garrison	1883	437	.50	1,943.57	303.35		
267	Garwin	1890	587	4.00	10,517.72	537.75		
268	Geneva	1903	210		2,117.00	173.00		
269	George	1889	738	2.50	10,617.13	977.34		
270	Gilbert	1904	234	1.00	8,661.64	30.00		
271	Gilbertville	1917	225		776.97	103.91		
272	Gilman	1900	469	1.00	7,098.00	1,561.00	378.31	
273	Gilmore City	1887 1896	685	1.10	21,066.85	538.10		
274	Gladbrook		961	1.25	6,066.50	732.00	2,738.30	
275	Gildren	1873	844	1.00	8,709.16	26,033.11		
276	Gouldfield	1885	749		6,611.20	667.26	12.60	
277	Goodell	1880	226	.60	1,481.36	153.50		
278	Goose Lake	1908	97	.25	1,038.01	141.25		
279	Gowrie	1881	964	4.00	9,861.47	17,222.39		
280	Grattinger	1894	900	10.00	2,234.98	644.50	125.50	
281	Grafton	1898	228		5,166.75	292.60		
282	Graft	1912	82	1.50				
283	Grand Junction		1,030		7,800.72	10,805.49	1,350.40	
284	Grand Mound	1884 1903	500	1.00	5,110.73	222.00	4.08	
285	Grand River	1900	456		2,029.58	433.00		
286	Grandview	1905	275	.50	2,136.43			
287	Granger	1905	334	.50	2,456.21	268.00		
288	Grant	1913	258	1.75	1,367.63	214.95		
289	Grant City (Auburn P. O.)	1896	105	1.00				
290	Granville	1891	358	.60	8,218.78	283.50		
291	Gravely	1882	548		2,856.38	200.00		
292	Gray	1894	192	1.00	1,638.06	105.00		
293	Grealey	1892	412	.50				
294	Greene	1879	1,305		11,131.49	1,508.80	8,182.00	
295	Greenfield	1876	1,678	1.50	16,892.65	3,877.91		
296	Green Island	1904	122	.50	436.36	173.00		
297	Greenville	1916	167		1,463.77	117.50		
298	Grimes	1904	409	1.00	2,385.96	215.00		
299	Grison	1880 1901	1,245	1.00	13,964.82	631.50		
300	Grundy Center	1877	1,749	1.00	19,572.92	1,913.73		
301	Graver	1913	118	.50	1,007.58	118.00		
302	Gustine	1906	280	1.00	549.75	152.50		
303	Guthrie Center	1880	1,727	.75	18,568.86	1,060.40	16.56	
304	Guttenberg	1877	1,880		7,945.80	15,878.13	1,642.12	
305	Halbur	1902	186	.50	1,696.19	161.08	16.43	
306	Hamilton	1900	435	.75	661.70	207.16		
307	Hancock	1891	270	1.00	1,380.22	163.51	591.88	
308	Hanilton	1901	209	1.00	1,617.64	147.00	2.00	
309	Hanson	1919	150	1.50	754.47	36.00		
310	Harcourt	1866	207		2,548.38	324.00		
311	Hardy	1915	729	1.10	901.06	149.00		
312	Harper		247		675.92	143.50		
313	Harpers Ferry	1901	327	2.00	1,341.92	194.75		
314	Harris	1908	417	4.00	9,635.68	2,867.36		
315	Hartford	1913	218	1.00	1,640.69			
316	Hartley	1888	1,306	1.00	101,871.56	1,219.85	3,701.05	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Number	Total municipal industrial—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
254				301.33		30.56	331.79	254
255				645.54			732.25	255
256	8,450.08			14,000.15	86.71	5,290.89	19,301.96	256
257								257
258				5,003.88	185.36	2.08	5,191.22	258
259				2,104.00	350.00	612.51	3,066.51	259
260			150.00	13,984.27		13,627.83	25,611.80	260
261				1,186.21	1,736.51	.00	2,922.41	261
262				6,194.61		1,418.45	7,613.00	262
263	105.00			5,717.82		324.61	6,536.64	263
264				76,487.97	461.35	9,942.09	86,901.55	264
265	3,115.63	77.72		2,948.92		1,101.43	3,848.38	265
266	809.36			11,864.73		6,600.07	18,533.80	266
267			532.89	2,802.86	2.25	1,333.34	4,138.44	267
268	1,318.04			1,912.51	6.55	1,849.58	3,768.09	268
269	568.81			2,059.35	302.79	15.97	4,638.11	269
270			300.00	1,370.48	200.00	309.25	1,679.73	270
271		74.15		11,130.87	854.25	3,283.70	15,268.82	271
272	2,013.22			25,508.16	1,544.54	319.07	28,380.97	272
273	2,307.31		4,508.00	2,437.80		9,143.83	25,580.00	273
274	20,155.00	36,231.00	2,644.70	103,784.03	694.30	3,508.75	107,987.08	274
275	631.00			7,513.15	2.75	7,513.70	15,329.00	275
276				1,645.48	6.25	7,513.70	1,786.23	276
277				1,170.35		1,065.91	2,236.17	277
278				85,606.10	104.00	11,336.19	47,135.80	278
279	2,002.35	6,028.89		5,307.85		255.16	8,513.01	279
280	1,708.53			5,194.78		5,333.79	10,533.97	280
281				1,541.78				281
282				1,541.78				282
283			300.00	35,280.15	2,000.00	3,135.13	40,415.28	283
284				6,878.59		1,362.74	8,241.33	284
285				2,402.58		24.63	2,427.21	285
286				8,038.43	2,300.00	10,730.31	19,730.31	286
287	5,100.00		700.00	6,018.18		5,487.16	11,505.34	287
288	2,190.35		304.65	1,482.58		419.60	1,902.24	288
289								289
290				10,132.72			10,132.72	290
291	63.36		1,407.50	2,830.23	50.35	889.76	3,870.34	291
292				1,972.80	371.69	9.15	2,353.63	292
293	129.50		79.73					293
294				26,343.50	1,029.76	5,533.27	41,493.53	294
295	39,655.33		2.15	50,835.88		39,867.90	70,963.84	295
296				609.36	26.12	1,086.25	1,711.73	296
297				3,419.25	325.00	1,750.84	5,495.09	297
298				7,831.69	600.00	9,043.58	18,475.28	298
299				17,972.39	1,007.04	7,674.10	26,653.53	299
300	4,305.00	343.00		29,137.31	2,502.00	75,818.96	108,568.29	300
301			75.00	1,195.28		843.20	2,038.67	301
302				3,146.13		730.82	4,086.33	302
303			2,513.88	24,849.83	5.15	12,752.79	37,603.77	303
304			82.18	47,737.73	1,787.12	4,645.97	54,170.42	304
305				8,836.46		2,004.90	6,433.46	305
306				884.43		245.86	1,130.29	306
307			22.50	1,196.64		1,304.19	2,523.33	307
308				700.47	1,147.29	1,875.11	3,671.75	308
309				2,161.50		1,026.81	6,955.60	309
310				1,946.54		1,725.28	3,671.82	310
311				5,028.88		301.84	5,330.72	311
312				810.42		174.31	2,786.87	312
313				2,612.56		960.48	16,568.20	313
314				5,611.77		1,694.48	8,306.25	314
315				1,727.49		8,302.45	142,335.40	315
316	22,243.30	42.81	35.50	129,085.85	4,436.00			316

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
317	Hartwick	1912		107	1.00	497.43	37.00	
318	Harvey	1903		480				
319	Hastings	1877		424		1,002.86	139.00	82.66
320	Havelock	1892		631	.50	6,211.08		
321	Hawkeye	1805		124		733.35	79.50	
322	Haynesville	1916		346	1.00	2,018.47	349.50	
323	Hazleton	1893		926	1.25	10,630.51	484.56	
324	Hedrick	1882		234		1,082.42	227.75	
325	Henderson	1803		120	.50	344.48	10.00	
326	Hepburn	1906		231	.50	476.10	174.00	
327	Hills	1916		349	.56	1,545.40	902.42	
328	Hillsboro	1907		253	1.00	1,349.26	180.00	68.36
329	Holman	1897		165		236.10		
330	Holstein	1883	1,400	1,110	25,967.84	125,117.46	30.15	
331	Holy Cross	1898		140		509.50		
332	Hopkinton	1890		761	.12	5,502.57	286.46	
333	Hornick	1896	1915	300		5,202.43	206.00	
334	Hospers	1890		600		7,941.98	330.22	
335	Hubbard	1881		692	1.25	5,164.16	11,944.35	1,251.35
336	Hudson	1873		184	1.00	9,301.04	563.84	
337	Hull	1896		794	.75	7,237.75	8,235.06	
338	Humeston	1881	1917	1,214	1.25	10,884.94	3,037.22	15.30
339	Hurstville	1876		176	1.00	331.42	12.50	
340	Huxley	1896		366	2.50	6,089.23	377.50	
341	Inogene	1881		300	1.00			
342	Inwood	1883		746	1.50	17,033.72	213.00	
343	Ionia	1891		280	.75	709.60	250.10	
344	Ireton	1890		730	1.00	4,251.25	19,584.00	
345	Irwin	1892		340	2.50	1,497.94	308.56	
346	Jackson	1897		141	5.00	522.18	12.00	
347	Jamaica	1901		395	.37	1,178.96	129.00	
348	Janesville	1895		261	.75	1,242.92	135.25	
349	Jesup	1879		774	1.50	9,070.07	423.70	
350	Jewell Junction	1882	1,600	4,000	10,000.64	1,247.94	568.73	
351	Joice	1913		223	1.00	2,087.30	306.40	
352	Jolley	1890		300	1.00	1,190.43	812.03	
353	Kalona	1890		632	.75	4,901.22	280.00	
354	Kamarat	1894		256	1.25	1,316.07	94.00	
355	Kanawha	1902		619		12,618.74	676.00	
356	Kellerton	1881	1896	603		3,340.47	128.00	
357	Kelley	1909		103	1.50	2,690.04	96.00	
358	Kellogg	1873		493	.35	6,613.89	577.97	761.30
359	Kennett	1894		236	.25	1,977.28	853.17	
360	Kent	1908		186	.50	2,004.50	201.50	
361	Kenwood Park	1898		603	.75			
362	Keosauqua	1896		266	1.25	5,970.17	452.00	
363	Keota	1873	1,025	1,000	11,200.97	4,025.06	4.50	
364	Kewick	1917		254	4.00	1,721.25	225.00	
365	Keystone	1898		558	.60	5,000.50	419.50	
366	Kinballton	1908		387	1.00	5,938.23	540.82	
367	Kingley	1894		1,058	1.50	9,805.00	3,262.61	
368	Kirossa	1908		142		575.00	110.00	
369	Kirkman	1892		206	.25	1,613.41	180.00	
370	Kirkville	1892		282	1.00	725.60	50.00	
371	Kiron	1900		183	.22	2,000.16	183.25	
372	Klemme	1900		504	1.00	11,352.15	729.65	
373	Klerim	1901		175	1.00	1,220.50	67.50	
374	Knowlton	1903		185	1.00	195.41	8.00	
375	Lacona	1880		627	.50	2,536.68	377.97	
376	Ladora	1879		320	.50	2,714.11	166.00	88.56
377	Lakota	1918		472		4,372.49	552.67	
378	Lake Mills	1890	1,329	3.75	8,097.56	1,129.46		
379	Lake Park	1892		509	1.50	18,236.86	1,032.92	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Total municipal industrial receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
			534.43		420.15	954.58	317
					720.00	2,583.91	318
10.00			1,833.91				319
914.58	2,912.50		2,912.50	1,000.00		10,285.70	320
			2,912.50		390.48	3,685.83	321
					111.97	2,480.02	322
469.40			17,004.47		1,488.75	10,085.30	323
	1.06		1,310.17		371.86	1,681.97	324
158.70		30.00	838.85		753.79	1,109.33	325
			2,507.82		1,009.23	2,138.18	326
					518.41	2,026.25	327
			1,584.62		800.61	2,414.63	328
6,461.20	1,064.68		159,431.33		39,924.02	109,355.25	329
128.50			574.10		127.19	1,001.20	330
			2,112.91	65.40	1,251.73	8,420.33	331
1,264.34			10,300.50		3,210.20	15,580.25	332
3,436.31	1,436.31		7,748.78	2.10	2,196.03	10,046.86	333
732.15	124.38		10,617.05		7,143.73	25,760.75	334
1,267.19			5,612.05		4,469.55	10,829.81	335
5,612.05	101.43		15,308.96		9,791.36	70,318.17	336
2,450.91	40,402.54	2,170.90	22,719.56		5,137.00	27,850.56	337
2,073.17	110.35		345.92		807.08	1,151.30	338
			6,239.49		228.27	6,467.76	339
211.14	502.62						340
		1,053.05	22,383.16	4,323.34		26,706.50	341
3,188.36			1,020.00		591.62	1,611.62	342
			37,701.51	3,138.86	1,836.92	41,667.08	343
	11.91	500.00	2,039.56		7,900.47	7,900.47	344
4,006.02	57.08		584.18		174.30	758.38	345
			1,069.53	5.10	4,542.31	6,516.94	346
			1,979.27		1,067.26	3,046.53	347
			10,524.70		2,801.25	12,795.95	348
722.63			3,079.20	5,736.80	3,079.20	22,938.61	349
749.24	1,000.00	500.00	3,700.76	500.00	95.53	4,384.29	350
			4,461.64		1,063.70	5,525.43	351
			5,605.27		1,709.13	7,314.40	352
			8,356.63		2,300.48	5,057.11	353
			23,117.86	123.50	4,023.77	27,265.21	354
			8,468.47	1.75	779.89	4,230.11	355
			4,150.08		679.58	4,829.66	356
	29.35		2,007.50		2,007.50	10,874.15	357
			913.49			2,009.15	358
			1,168.19		18.72	3,008.96	359
			7,655.43				360
			1,919.99				361
			623.78				362
			14,944.04				363
			3,008.82	62.72			364
			27,203.65				365
		29.83	4,440.31	149.43			366
			855.06				367
			2,694.96				368
			12,564.40				369
	31.28		1,258.06				370
		57.46	293.41				371
			8,602.18				372
			3,225.41				373
			5,462.53				374
			11,868.72				375
			2,130.20	8.35			376
			8,340.21	3,353.41	9,862.68	29,166.99	377

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of Incorporation		Population 1924 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
382	Lake View	1887	1912	838	1.80	8,261.25	13,410.42	
383	Lamoni	1885		1,746	3.00	16,447.47	34,005.31	
384	Lamont	1892		566		5,664.64	274.74	
385	Lamotte	1873		327	1.00	5,060.31	754.91	
386	Lanesboro	1903		282		1,970.65	174.75	
387	Lansing	1873		1,665	3.00	10,639.54	1,235.55	1,013.29
388	La Porte City	1871	1897	1,443		12,398.50	2,200.10	
389	Larehwood	1892		450	1.00	3,056.84	1,175.50	
390	Larrabee	1896		197	1.00	1,354.67	165.77	
391	Lattimer	1911		378	6.00	3,230.84	251.54	
392	Lattimer (R. F. D. No. 14, via Epworth)	1912		37				
393	Laurel	1900		290	1.00	1,269.00	221.00	
394	Laurens	1890		916	.60	22,408.42	633.90	
395	Lawler	1871		813	1.30	3,063.01	481.50	
396	Lawton			243				
397	Le Claire			724				
398	Ledyard	1896		238	1.00	2,500.65	397.65	
399	Le Grand	1891	1911	1,300	1.00	1,388.00	50.00	
400	Lehigh	1912		1,100	4.00	5,091.20	1,768.77	580.91
401	Leighton	1909		130	1.00	722.77	56.00	
402	Leiland	1896		186		1,005.16	319.79	
403	Lenox	1875		1,409		14,373.47	825.20	
404	Le Roy	1904		174	.25	806.12	7.50	
405	Le Roy	1893		272	2.00	4,063.00	563.00	
406	Le Roy	1877		428	1.00	3,106.00	83.50	
407	Lewis	1874	1881	697	.60	4,960.75	232.15	
408	Libertyville	1916		321	.40	1,178.00	136.50	15.00
409	Lidderdale	1905	1909	182	3.00	3,321.18	155.25	
410	Line Springs	1906		226	.75	4,379.02	354.50	
411	Lincoln	1913		143	.75	1,864.87	612.70	
412	Linden	1893		267	1.00	2,025.13	330.77	
413	Linleville	1871		707	1.00	8,069.08	290.25	
414	Lins Grove	1913		469		4,823.67	226.75	2.00
415	Lisbon	1875		413	1.00	12,307.76	28,034.31	
416	Liscomb	1874		400	1.00	1,560.00	319.79	
417	Littlesport	1907		200		819.28	214.00	
418	Little Rock	1894		635	1.00	10,292.26	625.00	
419	Little Sioux	1883		430	.37	641.97	250.00	
420	Livernore	1883		686	.75	11,185.29	708.75	
421	Lockridge	1912		230	.60	1,066.38	86.00	
422	Logan	1876		1,627		56,426.81	306.00	1.75
423	Lohrville	1888		133		1,367.88	906.25	
424	Lone Rock	1916		103	1.00	1,885.32	147.04	69.15
425	Lone Tree	1892		675	.75	5,101.61	328.65	566.73
426	Long Grove	1913		165	1.25	1,015.42	147.00	
427	Loripor	1880		678	3.50	3,676.37	540.45	15.85
428	Lost Nation	1903		537	1.50	13,692.52	644.23	
429	Lovilia	1900		568	1.00	4,195.21	1,300.45	
430	Lowden	1869		663	3.40	4,928.07	1,108.16	
431	Low Moor	1897		247		2,029.80	138.00	
432	Luanan	1911		121	1.00	1,021.00	225.90	56.00
433	Lucas	1886		614	1.00	1,512.54	329.20	
434	Luther	1903		145	.75	1,123.18	31.00	
435	Lu Verre	1887		610		3,921.56	846.80	
436	Luxemburg	1896		58		422.00	89.00	
437	Luzerne	1912		180	1.00	1,256.62	81.00	
438	Lynnvale	1875		461	.75	1,608.96	85.00	
439	Lytton	1911		278		6,084.79	1,011.00	
440	Macdonald	1892		352		2,315.17	305.29	.60
441	Madison	1876		328	1.00	800.80	67.81	538.00
442	Mack	1883		1,783	1.25	24,978.29	807.79	
443	Magnolia	1878		209	.50	1,009.10	185.76	
444	Malcolm	1872		413	1.00	3,465.37	253.96	7.50
445	Mallard	1895		431		3,084.58	325.00	438.74

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Number	Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1923	Cash balances April 1, 1923	Grand total for year	Number
382	23,460.70		22.76	45,164.13	3.45	15,987.34	61,154.82	382
383	4,227.72	46,597.48		100,278.01	10,746.88	7,482.89	118,506.78	383
384	261.75			6,301.13		1.50	6,302.63	384
385	414.06			3,668.31		1,060.36	5,142.70	385
386	20.00			2,165.40	3.95	408.56	2,577.92	386
387	3,195.32	5,500.00	1,238.00	22,031.70		2,378.46	25,210.16	387
388	14,898.74	40.91	289.23	14,898.74		856.74	15,754.48	388
389	6,991.18			11,253.56		5,944.13	15,167.71	389
390	3,369.73	24.72		4,854.88		743.80	5,598.47	390
391	640.00			1,032.00		1,032.16	6,004.16	391
392								392
393				1,470.00		1,324.97	3,994.97	393
394	23,437.96		46.38	46,636.05	9,429.47	27,337.43	83,313.55	394
395	12,746.24			4,353.00		4,353.00	16,099.74	395
396								396
397								397
398	295.00			3,001.25	485.22	570.52	4,116.00	398
399	1,452.18	19.18		1,886.24		886.24	1,886.24	399
400	6,229.39	12,049.53		25,619.77		7,167.74	32,687.51	400
401				4,501.34	1,631.82	61.59	2,858.58	401
402				1,402.16	402.64	379.55	2,344.35	402
403	1,731.00	30,682.41		37,515.17	6,043.01	13,040.47	50,598.65	403
404	8,002.00	63.00		903.02	24.00	1.04	928.06	404
405	4,113.00			8,002.00		2,413.00	11,215.00	405
406				3,190.10		1,227.15	4,417.25	406
407	2,056.40	66.00		7,417.41		4,011.56	12,328.97	407
408	88.00			1,437.66		107.85	1,635.51	408
409	2,154.84		50.00	5,691.27		2,362.90	8,054.17	409
410	4,501.34			1,166.23		1,463.23	6,304.57	410
411	122.51	12.39		2,002.44	718.86	906.24	4,227.54	411
412				2,975.90	2.10	8,837.15	8,837.15	412
413	501.00			4,760.38		1,641.87	6,401.25	413
414	709.89	4,567.21	5.00	709.89	600.00	3,314.35	14,073.77	414
415	2,134.69	62,369.38		101,638.14	19,088.67	115,097.67	115,097.67	415
416				1,987.70	24.00	1,904.45	8,006.15	416
417			352.40	1,886.68		68.49	1,454.17	417
418	9,809.76	1,213.80		21,861.72		6,080.18	28,531.90	418
419	400.00			1,302.02		1,653.37	1,653.37	419
420	9,133.21			21,027.25	234.01	11,154.78	32,436.04	420
421				1,179.38		609.15	1,788.53	421
422	5,483.66	282.00		62,601.14	608.47	12,610.95	75,810.57	422
423	821.75			13,066.88	24.04	6,179.32	19,962.41	423
424	2,126.67	6.75		4,251.73		839.34	5,086.08	424
425	943.67			6,950.00	387.50	1,617.49	8,935.65	425
426	1,129.80	83.69		2,375.61	29.95	1,073.41	4,078.97	426
427		51.77		4,834.64		8.57	4,890.37	427
428	984.35			1,559.91		388.17	1,948.07	428
429				5,501.64		1,346.70	6,848.31	429
430				6,936.11	11.00	5,304.51	11,523.62	430
431	2,797.39			5,025.79		58.44	5,084.23	431
432				1,314.04		1,648.06	1,648.06	432
433				2,041.04	503.88	65.80	2,601.72	433
434	432.95	700.00		808.96		8,699.09	8,699.09	434
435	8,291.61	821.18	606.23	14,547.34	713.88	6,321.36	21,692.62	435
436			45.60	597.00		170.92	718.92	436
437				1,440.42		1,665.18	1,665.18	437
438			692.50	2,488.96		999.24	3,488.20	438
439	621.25			7,067.04	36.15	2,361.21	10,064.43	439
440	863.80			3,314.35		2,615.66	6,129.80	440
441	22.69			1,151.41		2,186.22	2,186.22	441
442	2,368.88	200.00		23,677.97	1,294.41	6,564.82	30,547.10	442
443				1,104.86		880.09	2,084.91	443
444				3,338.48		2,021.25	6,354.73	444
445	606.65			3,838.32	3,809.83	1,519.80	9,227.22	445

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
446	Maloy	1902		121	.50	353.73	50.00	
447	Malver	1872		1		10,914.81	480.25	1,772.87
448	Manila	1882		1,115	1.00	26,773.35	1,979.67	106.35
449	Manly	1869		1,476	1.25	7,912.44	1,956.42	
450	Manning	1880		1,863	1.90	17,701.00	1,081.71	81.00
451	Manson	1877		1,409	3.00	99,681.67	3,241.72	6.00
452	Mapleton	1871		1,367	1.50	60,345.38	971.30	
453	Marathon	1892		620	1.00	4,821.90	971.30	
454	Marble Rock	1881		488	1.00	3,808.38	475.00	532.14
455	Mareus	1882	1893	1,001	1.60	2,227.97	121.00	
456	Marne	1892		284	1.00	3,336.38	321.00	
457	Marquette	1899		156	.37	668.96	92.10	14.43
458	Martelle	1887		278	.37	626.66	11.22	
459	Martinsburg	1920		100	.40	940.38	58.00	
460	Martensdale	1875		234	.75	287.53		
461	Marysville	1901	1915	250		885.56	225.85	
462	Masonville	1887		500	1.00	2,782.93	361.70	
463	Massena	1897		94	.75	926.91	122.00	
464	Matlock	1891		829	.75	1,065.33	4,819.49	
465	Maurice	1883		811	.75	8,297.02	602.80	
466	Maxwell	1887		287	1.00	3,270.80	406.00	
467	Maynard	1909		85		305.11	170.00	
468	Maysville (Walcott P. O.)	1920	1921	260	1.00	2,338.96	516.91	
469	McAusland	1900		110	.25	681.45	175.00	
470	McClallan	1903		142	.15	1,026.53	129.50	
471	McGregor	1890		1,289		11,178.59	1,567.69	388.50
472	McIntire	1894	1922	514	1.00	2,134.99	343.42	
473	Mechanicville	1897		812		6,540.93	765.38	
474	Medinapolis	1879	1900	788	1.00	6,588.47	983.46	136.74
475	Medbourne	1896		481	1.00	2,563.00	605.58	
476	Melechor	1913		1,582		10,308.72	1,130.81	576.64
477	Melrose	1892		450	1.00	2,237.68	233.50	
478	Melvin	1901		252	.25	3,402.03	291.00	
479	Mendon	1882		470	.41	2,462.12	268.00	
480	Menden	1874		218		1,492.06	167.00	1.50
481	Merrill	1894		633	.70	28,419.78	816.00	
482	Meservey	1896		282	1.50	1,842.47	140.25	
483	Meyer	1901		90	1.00	1,152.32	240.50	
484	Middletown	1892		112	.25	908.35	68.55	
485	Miles	1893		333	1.00	3,466.76	165.50	587.10
486	Millford	1892		908	1.00	21,100.77	2,186.05	
487	Millersburg	1911		210	1.00	701.24	205.00	
488	Millerton	1906		159	.50	700.11		
489	Millon	1880		600	2.00	6,232.36	842.40	
490	Milton	1895		845	2.00	2,403.33	1,190.00	
491	Minburn	1892		418	.50	5,067.66	478.38	
492	Minden	1890		381	.50	3,808.96		
493	Mingo	1903		324	2.80	1,525.39	212.50	
494	Mitchell	1895		195	2.50	675.48	80.00	
495	Mitchellville	1875		752		8,208.35	643.40	
496	Modale	1873		351	1.00	2,451.56	681.00	
497	Mondamin	1893		628		8,141.75	311.49	
498	Moneta	1903	1917	127	.50	871.21	105.00	
499	Monmouth	1894		300	.75	1,022.80	144.48	1.00
500	Monroa	1897		1,049	1.00	17,491.96	2,860.04	1,067.00
501	Monroe	1870		160	.54	16,202.54	260.64	964.48
502	Montague	1893		1,273	2.00	16,497.88	1,566.00	
503	Montauk	1870		409		1,642.26	221.39	40.00
504	Montrose	1890		549	1.00	1,698.03	158.96	222.84
505	Mooreland	1892		281		4,904.41	3,753.11	
506	Moravia	1880		321	.50	1,153.48	84.70	
507	Morning Sun	1889		887	1.75	3,407.83	870.91	
508	Morrison	1884		761	1.00	6,765.87	235.08	1,319.86
509	Morrisson	1884		207	.25	709.00	165.50	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Number	Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
446				408.73		41.53	445.24	446
447				13,117.63		1,288.17	14,405.80	447
448				61,676.42	5,084.91	20,825.49	87,586.82	448
449	22,517.15	3,574.61		13,482.47	1,835.36	1,002.63	16,800.44	449
450	8,077.53	21,091.18	25.00	48,627.37	32.30	14,803.96	63,463.66	450
451	1,144.21			110,073.90	2,889.42	23,073.03	136,036.66	451
452	4,057.78			65,506.21	5,507.38	4,234.50	75,248.09	452
453	9,240.34			15,942.49	6,030.63	21,071.12	43,034.63	453
454	6,053.42			10,808.94	502.00	5,417.88	16,718.77	454
455				3,683.18	1,396.93	2,764.50	7,833.91	455
456		809.45		4,900.41	1,366.03	192.07	6,519.01	456
457	1,230.08	13.00		1,129.07			1,129.07	457
458		334.18		687.78		430.61	1,068.39	458
459		2,000.00		3,085.38		320.05	3,235.43	459
460				287.33		102.00	449.33	460
461				1,111.41			1,111.41	461
462				3,144.63		1,679.15	4,823.78	462
463				2,082.77		3,486.27	5,569.04	463
464	1,027.00	12.96		26,000.82	1,002.00	27.90	27,816.78	464
465	280.32	19,601.78		9,937.11	44.00	3,005.72	12,986.83	465
466	942.28	76.00		4,313.11		392.02	4,615.18	466
467	508.10	36.12		475.11		40.50	515.61	467
468				3,055.80		2,506.79	5,562.59	468
469				928.25		1,002.42	1,930.68	469
470			71.50	1,156.05		1,296.37	2,452.42	470
471				16,480.65	1,260.40	12,320.14	29,061.19	471
472	3,041.01		314.86	2,478.41		394.28	2,872.69	472
473				8,840.70		1,729.48	10,570.18	473
474		24.62		3,291.33		2,888.20	6,179.53	474
475				3,168.56		3,667.45	6,836.01	475
476				11,937.02		2,467.74	14,404.76	476
477				2,471.18	10.00	868.62	3,349.80	477
478	4,506.17	50.00		8,249.20		932.73	9,188.93	478
479		3.73		2,763.85	387.37	3,737.55	6,888.77	479
480				1,600.55		1,107.58	2,708.13	480
481	12,280.90			50,000.48		9,123.06	69,324.43	481
482	774.77			9,062.49	823.34	1,649.59	11,207.70	482
483				1,419.85		81.77	1,501.62	483
484		354.95		5,270.45		2,921.77	8,192.22	484
485				1,051.09		1.15	12,088.91	485
486	3,941.50	5,068.33		82,967.25		133.49	1,080.78	486
487				810.11	140.00	283.07	1,233.18	487
488				17,151.35		877.81	18,029.16	488
489				6,506.33		12.40	7,518.74	489
490	4,230.56	2,500.00	800.00	9,847.37	2,035.44	406.06	10,288.87	490
491	453.89			5,201.98		1,689.80	6,891.78	491
492		430.00		2,100.33	555.44	1,008.91	3,664.68	492
493		361.44		790.45		6.18	802.63	493
494		32.00		11,920.61	14.80	8,415.11	15,333.52	494
495	2,939.39	72.50		3,476.56	75.62		3,552.18	495
496	844.00			3,493.24		1,578.81	5,072.05	496
497				1,100.87	473.75	1,518.94	3,018.81	497
498				2,602.20		10.15	2,612.35	498
499	81.50			18,764.66	2,379.12	6,023.24	24,167.62	499
500	2,328.20			25,520.90	1,391.80	1,903.56	28,814.26	500
501	917.00			2,328.70		1,031.46	3,360.16	501
502		4,000.00	1,224.50	14,131.95		1,883.78	16,015.73	502
503		424.64		3,088.59		199.94	3,288.53	503
504				4,802.24	83.70	2,501.70	7,387.64	504
505	171.77			83.50		8,749.77	8,833.27	505
506	554.25			506.66			1,063.91	506
507	1,594.41	5.00					1,599.41	507
508								508
509								509
510								510

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of Incorporation		Population 1920 census	Square miles in incorporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
511	Moulton	1869		1,287	1.00	14,032.85	722.64	123.00
512	Mt. Auburn	1906		249	.50	1,269.51	105.00	
513	Mt. Ayr	1903		1,738		14,849.53	718.85	
514	Mt. Sterling	1907		179	1.00	571.84	82.00	
515	Mt. Union	1904		225		1,098.00		680.50
516	Mt. Vernon	1869	1869	1,499		18,000.53	5,905.87	1,379.69
517	Moiville	1896		878	1.00	18,406.29	1,174.06	
518	Murray	1880		847	1.00	4,027.81	358.00	17.21
519	Nashua	1909		1,317	4.00	11,950.07	590.24	1,300.00
520	Nemaha	1915		166	.14	810.13	5.50	
521	Neola	1882	1910	806	.90	5,091.09	729.40	
522	New Albin	1886		683	.17	2,024.46	320.00	
523	Newell	1876		809	1.25	21,114.81	630.50	
524	Newhall	1912		323	.30	2,027.50	1,600.00	
525	New Hartford	1883		454		2,427.07	574.00	
526	New Liberty	1909		116	.56	686.18	254.00	
527	New London	1909		1,144	.75	6,308.24	373.48	7,222.63
528	New Market	1882		745	3.00	2,213.52	692.00	
529	New Providence	1863		355	4.00	1,531.02	28.00	
530	New Sharon	1871		1,084	4.00	23,112.51	500.10	
531	New Vienna	1895		241	.70	1,085.66	2,794.67	50.00
532	New Virginia	1870		424	1.00	1,082.18	195.50	
533	Nichols	1884		387	2.30			5.00
534	Nodaway	1900		340		1,538.26	93.00	
535	Nora Springs	1875		1,055	3.00	10,004.19	1,500.49	1,108.44
536	Northboro	1908		228		800.42	129.85	
537	North Buena Vista	1908		144	1.00			
538	North English	1891		923	.40	13,026.25	514.30	
539	North Liberty	1909		171		1,076.04	222.81	
540	North Washington	1904		184		300.41	63.50	
541	Northwood	1880		1,267	2.00	9,231.80	721.00	
542	Norwalk	1900		331	1.00	1,867.48	449.00	261.39
543	Norway	1895		463	1.00	4,276.08	351.25	896.45
544	Numa	1900		692	.51	1,026.76	318.50	
545	Oakland	1882		1,382	1.25	8,428.96	736.75	2.25
546	Oakville	1902		408	.60	2,344.71	153.50	
547	Ocheyedan	1891		696	1.00	13,979.60	696.75	
548	Osceola	1878		1,445	1.00	114,782.75	774.84	
549	Ogden	1875	1901	1,451	4.00	15,490.81	790.76	
550	Okojok	1922						
551	Okma	1890		186	.50	1,751.82	494.03	
552	Olma	1879		718	1.00	4,321.25	750.00	
553	Olma	1892		885	1.00	1,789.05	634.50	2.00
554	Onawa	1917		117	1.50			
555	Onawa	1888		218		1,817.71	382.00	
556	Orange City	1884		1,632	.75	66,456.00	3,100.50	
557	Orchard	1913		124	.50	698.78	151.50	
558	Orient	1882		204		2,004.45	253.75	1,063.28
559	Orleans	1892	1917	132	2.00	1,231.40	50.00	
560	Ossian	1876		858	1.00	9,539.28	618.80	10,066.71
561	Osterdock	1904		105		190.48	60.00	
562	Oto	1868		323		3,215.78	372.32	
563	Ottawa	1908		224	1.00	1,250.48	715.00	
564	Oxford	1881		442		4,227.56	702.84	487.54
565	Oxford Junction	1863		807		8,750.78	389.17	865.73
566	Oyens	1908		100	.25	635.00	181.00	
567	Pacific Junction	1898		666		1,012.52	240.69	
568	Parkwood	1894		324	1.00	1,875.18	72.50	
569	Palmer	1900		282	4.00	4,712.50	454.00	232.85
570	Palo	1905		224	2.00	437.72	51.00	
571	Panama	1888	1891	220	1.25	2,476.61	210.50	
572	Panora	1896		928		8,300.48	828.07	
573	Parkersburg	1874		1,108	.50	21,149.50	500.00	20.00
574	Parnell	1891		235	.25	1,397.24	211.50	
575	Paton	1883		414	.25	5,963.49	444.81	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
6,830.28			21,708.77		1,035.50	22,744.27	511
	000.00		2,164.51		263.80	2,428.31	512
2,253.38	137.63	45.00	18,986.90		22,543.56	22,543.56	513
			806.34		794.67	1,601.01	514
			1,778.56		1,116.55	2,895.11	515
11,093.92	23,169.17		60,998.19	6,164.81	5,122.04	71,245.64	516
14,586.33	7,809.17		42,035.80		42,035.80	84,071.60	517
	47.60		5,051.37		6,972.53	11,023.90	518
2,906.82	10,118.01		26,494.34		2,507.64	32,001.98	519
			815.63	4.00	568.91	1,388.54	520
8,148.85			14,869.55	4,079.10	1,142.62	20,088.57	521
	400.00		2,508.70	2,276.29	182.91	5,367.90	522
94.30			27,822.02	6,384.17	1,559.56	35,766.75	523
2,988.15	1,000.00		5,628.16	66.60	61.09	5,754.85	524
			1,565.73	1,000.00	2,064.18	9,301.88	525
			14,869.55	4,079.10	1,142.62	20,088.57	526
	400.00		2,508.70	2,276.29	182.91	5,367.90	527
			27,822.02	6,384.17	1,559.56	35,766.75	528
			5,628.16	66.60	61.09	5,754.85	529
			1,565.73	1,000.00	2,064.18	9,301.88	530
			14,869.55	4,079.10	1,142.62	20,088.57	531
	400.00		2,508.70	2,276.29	182.91	5,367.90	532
			27,822.02	6,384.17	1,559.56	35,766.75	533
			5,628.16	66.60	61.09	5,754.85	534
			1,565.73	1,000.00	2,064.18	9,301.88	535
			14,869.55	4,079.10	1,142.62	20,088.57	536
	400.00		2,508.70	2,276.29	182.91	5,367.90	537
			27,822.02	6,384.17	1,559.56	35,766.75	538
			5,628.16	66.60	61.09	5,754.85	539
			1,565.73	1,000.00	2,064.18	9,301.88	540
			14,869.55	4,079.10	1,142.62	20,088.57	541
	400.00		2,508.70	2,276.29	182.91	5,367.90	542
			27,822.02	6,384.17	1,559.56	35,766.75	543
			5,628.16	66.60	61.09	5,754.85	544
			1,565.73	1,000.00	2,064.18	9,301.88	545
			14,869.55	4,079.10	1,142.62	20,088.57	546
	400.00		2,508.70	2,276.29	182.91	5,367.90	547
			27,822.02	6,384.17	1,559.56	35,766.75	548
			5,628.16	66.60	61.09	5,754.85	549
			1,565.73	1,000.00	2,064.18	9,301.88	550
			14,869.55	4,079.10	1,142.62	20,088.57	551
	400.00		2,508.70	2,276.29	182.91	5,367.90	552
			27,822.02	6,384.17	1,559.56	35,766.75	553
			5,628.16	66.60	61.09	5,754.85	554
			1,565.73	1,000.00	2,064.18	9,301.88	555
			14,869.55	4,079.10	1,142.62	20,088.57	556
	400.00		2,508.70	2,276.29	182.91	5,367.90	557
			27,822.02	6,384.17	1,559.56	35,766.75	558
			5,628.16	66.60	61.09	5,754.85	559
			1,565.73	1,000.00	2,064.18	9,301.88	560
			14,869.55	4,079.10	1,142.62	20,088.57	561
	400.00		2,508.70	2,276.29	182.91	5,367.90	562
			27,822.02	6,384.17	1,559.56	35,766.75	563
			5,628.16	66.60	61.09	5,754.85	564
			1,565.73	1,000.00	2,064.18	9,301.88	565
			14,869.55	4,079.10	1,142.62	20,088.57	566
	400.00		2,508.70	2,276.29	182.91	5,367.90	567
			27,822.02	6,384.17	1,559.56	35,766.75	568
			5,628.16	66.60	61.09	5,754.85	569
			1,565.73	1,000.00	2,064.18	9,301.88	570
			14,869.55	4,079.10	1,142.62	20,088.57	571
	400.00		2,508.70	2,276.29	182.91	5,367.90	572
			27,822.02	6,384.17	1,559.56	35,766.75	573
			5,628.16	66.60	61.09	5,754.85	574
			1,565.73	1,000.00	2,064.18	9,301.88	575
			14,869.55	4,079.10	1,142.62	20,088.57	576
	400.00		2,508.70	2,276.29	182.91	5,367.90	577
			27,822.02	6,384.17	1,559.56	35,766.75	578
			5,628.16	66.60	61.09	5,754.85	579
			1,565.73	1,000.00	2,064.18	9,301.88	580
			14,869.55	4,079.10	1,142.62	20,088.57	581
	400.00		2,508.70	2,276.29	182.91	5,367.90	582
			27,822.02	6,384.17	1,559.56	35,766.75	583
			5,628.16	66.60	61.09	5,754.85	584
			1,565.73	1,000.00	2,064.18	9,301.88	585
			14,869.55	4,079.10	1,142.62	20,088.57	586
	400.00		2,508.70	2,276.29	182.91	5,367.90	587
			27,822.02	6,384.17	1,559.56	35,766.75	588
			5,628.16	66.60	61.09	5,754.85	589
			1,565.73	1,000.00	2,064.18	9,301.88	590
			14,869.55	4,079.10	1,142.62	20,088.57	591
	400.00		2,508.70	2,276.29	182.91	5,367.90	592
			27,822.02	6,384.17	1,559.56	35,766.75	593
			5,628.16	66.60	61.09	5,754.85	594
			1,565.73	1,000.00	2,064.18	9,301.88	595
			14,869.55	4,079.10	1,142.62	20,088.57	596
	400.00		2,508.70	2,276.29	182.91	5,367.90	597
			27,822.02	6,384.17	1,559.56	35,766.75	598
			5,628.16	66.60	61.09	5,754.85	599
			1,565.73	1,000.00	2,064.18	9,301.88	600
			14,869.55	4,079.10	1,142.62	20,088.57	601
	400.00		2,508.70	2,276.29	182.91	5,367.90	602
			27,822.02	6,384.17	1,559.56	35,766.75	603
			5,628.16	66.60	61.09	5,754.85	604
			1,565.73	1,000.00	2,064.18	9,301.88	605
			14,869.55	4,079.10	1,142.62	20,088.57	606
	400.00		2,508.70	2,276.29	182.91	5,367.90	607
			27,822.02	6,384.17	1,559.56	35,766.75	608
			5,628.16	66.60	61.09	5,754.85	609
			1,565.73	1,000.00	2,064.18	9,301.88	610
			14,869.55	4,079.10	1,142.62	20,088.57	611
	400.00		2,508.70	2,276.29	182.91	5,367.90	612
			27,822.02	6,384.17	1,559.56	35,766.75	613
			5,628.16	66.60	61.09	5,754.85	614
			1,565.73	1,000.00	2,064.18	9,301.88	615
			14,869.55	4,079.10	1,142.62	20,088.57	616
	400.00		2,508.70	2,276.29	182.91	5,367.90	617
			27,822.02	6,384.17	1,559.56	35,766.75	618
			5,628.16	66.60	61.09	5,754.85	619
			1,565.73	1,000.00	2,064.18	9,301.88	620
			14,869.55	4,079.10	1,142.62	20,088.57	621
	400.00		2,508.70	2,276.29	182.91	5,367.90	622
			27,822.02	6,384.17	1,559.56	35,766.75	623
			5,628.16	66.60	61.09	5,754.85	624
			1,565.73	1,000.00	2,064.18	9,301.88	625
			14,869.55	4,079.10	1,142.62	20,088.57	626
	400.00		2,508.70	2,276.29	182.91	5,367.90	627
			27,822.02	6,384.17	1,559.56	35,766.75	628
			5,628.16	66.60	61.09	5,754.85	629
			1,565.73	1,000.00	2,064.18	9,301.88	630
			14,869.55	4,079.10	1,142.62	20,088.57	631
	400.00		2,508.70	2,276.29	182.91	5,367.90	632
			27,822.02	6,384.17	1,559.56	35,766.75	633
			5,628.16	66.60	61.09	5,754.85	634
			1,565.73	1,000.00	2,064.18	9,301.88	635
			14,869.55	4,079.10	1,142.62	20,088.57	636
	400.00		2,508.70	2,276.29	182.91	5,367.90	637
			27,822.02	6,384.17	1,559.56	35,766.75	638
			5,628.16	66.60	61.09	5,754.85	639
			1,565.73	1,000.00	2,064.18	9,301.88	640
			14,869.55	4,079.10	1,142.62	20,088.57	641
	400.00		2,508.70	2,276.29	182.91	5,367.90	642
			27,822.02	6,384.17	1,559.56	35,766.75	643
			5,628.16	66.60	61.09	5,754.85	644
			1,565.73	1,000.00	2,064.18	9,301.88	645
			14,869.55	4,079.10	1,142.62	20,088.57	646
	400.00		2,508.70	2,276.29	182.91	5,367.90	647
			27,822.02	6,384.17	1,559.56	35,766.75	648
			5,628.16	66.60	61.09	5,754.85	649
			1,565.73	1,000.00	2,064.18	9,301.88	650
			14,869.55	4,079.10	1,142.62	20,088.57	651
	400.00		2,508.70	2,276.29	182.91	5,367.90	652
			27,822.02	6,384.17	1,559.56	35,766.75	653
			5,628.16	66.60	61.09	5,754.85	654
			1,565.73	1,000.00	2,064.18	9,301.88	655
			14,869.55	4,079.10	1,142.62	20,088.57	656
	400.00		2,508.70	2,276.29	182.91	5,367.90	657
			27,822.02	6,384.17	1,559.56	35,766.75	658
			5,628.16	66.60	61.09	5,754.85	659
			1,565.73	1,000.00	2,064.18	9,301.88	660
			14,869.55	4,079.10	1,142.62	20,088.57	661
	400.00		2,508.70	2,276.29	182.91	5,367.90	662
			27,822.02	6,384.17	1,559.56	35,766.75	663
			5,628.16	66.60	61.09	5,754.85	664
			1,565.73	1,000.00	2,064.18	9,301.88	665
			14,869.55	4,079.10	1,142.62	20,088.57	666
	400.00		2,508.70	2,276.29	182.91	5,367.90	667
			27,822.02	6,384.17	1,559.56	35,766.75	668
			5,628.16	66.60	61.09	5,754.85	669
			1,565.73	1,000.00	2,0		

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
576	Patterson	1877	1912	136		624.78	96.02	
577	Paulina	1882		987	.34	40,921.46	680.00	80.00
578	Persia	1889		390	1.00	2,905.46	673.00	
579	Peru	1867		370	1.00	870.00	40.00	
580	Peterson	1887		580		5,381.88	1,421.21	
581	Peterson	1891		554	4.00	10,688.81	664.84	
582	Pilot Mound	1897		311	1.00	605.96	109.50	
583	Pioneer	1910		84	1.00	410.12	50.00	80.74
584	Plagah	1904		421	1.00	1,419.83	394.67	
585	Plainfield	1896		303		1,113.98	182.36	
586	Piano	1916		272	.75	925.37	70.08	25.32
587	Pleasanton			296	.25	482.31	47.00	
588	Pleasant Plain	1900		164	1.00	456.44		
589	Pleasantville	1872		359	1.30	11,329.00	873.31	8,980.48
590	Plover	1915		246	.56	1,290.51	133.94	
591	Plymouth	1900		366	1.00	5,087.95	208.55	
592	Pocahontas	1892	1909	1,302		61,329.13	2,738.62	
593	Polk City	1875		187		1,341.28	130.50	
594	Pomeroy	1874		400		78,577.71	1,145.00	
595	Popeloy	1908		294	1.50	1,410.79	286.00	
596	Portsmouth	1909		280	.50	3,402.64	402.40	
597	Postville	1873		1,089		45,706.58	900.50	182.00
598	Pradineburg	1905		176	.75	1,501.66	106.50	
599	Prairie City	1866		780	.75	6,026.85	480.83	428.75
600	Prescott	1891		429	.75	2,009.13	102.59	
601	Preston	1890		648	.75	7,842.62	634.05	1,109.04
602	Pringlehar	1888		972		16,214.00	1,278.49	38.95
603	Princeton			414		3,342.52	159.35	5.40
604	Promise City	1901		287		321.73	30.00	
605	Protivin	1894		201	.50	818.30	498.76	85.75
606	Pulaski	1863	1908	419		1,880.15	177.50	
607	Quasqueton	1902		453	1.00	961.66	236.48	
608	Quincy	1900		303	.25	7,775.61	1,796.43	
609	Radcliffe	1891		708	1.00	6,329.54	321.00	
610	Rake	1908		254	1.00		54.00	
611	Ralston	1900		290	3.00	1,492.17	30.00	
612	Randall	1896	1897	412	1.00	605.87	30.00	
613	Randolph	1881		404	1.00	2,560.03	292.44	
614	Rathbun	1890		630	.75	445.50	677.12	
615	Readlyn	1905		403		4,310.85	431.90	
616	Reasnot			216		128.01	50.00	392.36
617	Redding	1882		289	1.00	843.54	56.00	
618	Redfield	1882		779	1.35	22,736.47	438.22	14.00
619	Reinbeck	1877		1,415	2.50	19,821.19	605.50	
620	Rembrandt	1901		970	.25	1,682.70	350.00	
621	Remsen	1887	1888	1,144	.37	10,133.88	1,379.10	25.00
622	Renwick	1891		501		4,364.31	356.65	.75
623	Riceville	1892		900	1.00	6,700.02	479.50	
624	Ridgeway	1868		689			150.50	
625	Ricketts	1902		161	.25	2,605.65	545.00	
626	Ridgeway	1894		319	3.30	3,388.73	122.00	
627	Rinard	1914		100	1.00	896.13		
628	Ringsted	1900		569	.75	5,563.76	570.92	307.25
629	Rippey	1880		180	1.00	4,211.01	233.05	
630	Riverside	1875		667		10,136.29	196.35	
631	Riverton	1876		598	1.00	2,775.83	97.50	
632	Robins	1910		110	2.40	443.22		
633	Rock Falls	1858		85		439.56		
634	Rockford	1878		1,001		10,728.42	650.00	1,332.58
635	Rockingham	1910		1,009	1.20	6,172.20	1,067.50	8.47
636	Rock Valley	1888		1,347		7,101.27	1,945.92	8,670.53
637	Rockwell	1881		188	3.00	9,229.48	1,241.90	
638	Rodman	1888		156		457.88	48.45	
639	Rodney	1891		176		965.90	145.00	
640	Roland	1892		829	1.00	12,425.51	235.50	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
16,490.00	503.24	5,082.50	22,180.00	4,074.30	985.98	1,706.78	576
1,853.00		75.00	1,928.00		7,043.80	7,043.80	577
8,879.68	1,023.33		9,903.01		1,458.28	12,022.97	578
2,305.92			2,305.92		1,322.95	3,238.80	579
					1,485.39	9,925.30	580
					8,112.06	29,920.34	581
					2,962.86	7,029.82	582
					866.90	1,456.82	583
					530.00	5,046.06	584
					1,171.39	2,630.42	585
					1,020.77	1,020.77	586
					407.19	1,020.50	587
					456.44	456.44	588
					6,180.65	28,366.73	589
					2,307.41	3,861.29	590
					3,119.30	10,821.86	591
					19,521.00	98,877.10	592
					827.29	3,204.02	593
					16,630.22	134,179.45	594
					136.45	2,533.27	595
					475.25	4,847.23	596
					17,464.71	65,713.86	597
					610.49	2,437.80	598
					2,061.64	9,627.68	599
					229.05	5,380.21	600
					68,622.78	68,622.78	601
					15,789.45	37,000.72	602
					320.80	2,844.07	603
					460.35	880.53	604
					1,717.65	1,717.65	605
					379.41	2,808.00	606
					1,678.15	1,678.15	607
					12,278.01	12,278.01	608
					3,493.49	10,013.65	609
						1,943.29	610
					137.34	808.21	611
					1,138.00	12,249.84	612
					1,311.79	1,311.79	613
					6,688.23	6,688.23	614
					1,135.00	1,135.00	615
					426.56	1,135.00	616
					7.19	906.73	617
					4,840.48	28,700.59	618
					838.64	5,810.28	619
					6,800.25	21,229.50	620
					1,370.87	12,247.47	621
					2,706.54	22,345.00	622
							623
					569.82	5,409.43	624
					1,426.70	5,409.43	625
					1,241.19	1,241.19	626
					8,039.54	15,872.11	627
					428.50	5,524.70	628
					163.60	11,608.53	629
					1,325.02	5,127.59	630
					789.91	789.91	631
					211.80	611.88	632
					5,337.49	28,037.47	633
					3,667.71	11,026.73	634
					20,686.26	20,686.26	635
					188.42	11,182.80	636
					95.74	588.19	637
					512.05	2,927.94	638
					9,806.64	33,651.29	639

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of Incorporation		Population 1920 census	Square miles in incorporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
641	Rolfe	1883		1,081	1.00	3,576.73	765.00	
642	Rome			168	50	304.22		
643	Rose Hill	1877		260	30	1,795.00	196.12	
644	Rowan	1902		392	90	1,874.10	190.00	
645	Rowley	1902		260		815.45	235.56	
646	Royal	1910		302		6,428.48	302.00	
647	Rudd	1900		487	2.00	10,172.70	339.00	
648	Runnells	1903		309	.67	1,696.20	613.68	
649	Russell	1887		603		1,476.89	50.00	256.15
650	Ruthven	1885		809		12,294.90	407.75	
651	Rutland	1907		197	1.00	968.05	124.50	
652	Ryan	1901		397	.75	3,685.17	237.10	
653	St. Adair	1876		844	.57	16,918.07	695.45	696.29
654	St. Anthony	1897	1907	263	3.00	968.05	82.60	
655	St. Charles	1876		430	.75	2,073.23	239.50	
656	St. Lucas	1900		137	1.00	363.41	59.00	
657	St. Mary's			149		1,190.22	105.00	
658	St. Olaf	1900		149	1.00	1,190.22		
659	St. Paul (R. R. D. West Point)	1805		67	1.25		348.25	
660	Nabula	1861		805	1.00	2,587.81	490.00	
661	Nalen			497	1.00	1,722.74	1,400.30	
662	Nalix	1893		306	3.00	2,084.00	242.00	
663	Nanborn	1880		1,497	1.00	10,201.33	741.00	
664	Sandyville (via Ackworth)			94	1.00	94.79		
665	Scarville	1904		140		1,015.19	505.46	
666	Schaller	1883	1892	731		9,793.48	1,008.50	252.19
667	Schleswig	1900		605	.25	9,812.81	2,038.25	5.25
668	Sheraton	1880		843	1.40	6,845.54	7,927.48	70.55
669	Searsboro	1876		394	.35	949.39	115.50	
670	Sergeant Bluff	1901		545	5.50	1,078.28	311.00	
671	Shambaugh	1905		250	0.00	971.50	90.17	
672	Shannon City	1888		353	.75	2,082.28	111.50	
673	Sharpburg	1906		198	.35	601.00		
674	Sheffield	1876		1,106	5.50	15,097.66	846.14	
675	Shelby	1868	1.00	32	224.89	385.88		
676	Sheldahl	1879	1.75	4.00	1,594.22	70.00		
677	Shell Rock	1875		815		4,881.16	370.16	
678	Shellsburg	1874		500		2,387.18	319.76	31.54
679	Sibley	1875	1.00	102	300.00	10,436.52	10,436.52	3.00
680	Sidney	1870		1,154		32,002.86	619.50	
681	Silver City	1883		430		1,649.31	136.00	
682	Sioux Center	1891		1,899		48,170.32	3,421.85	
683	Sioux Rapids	1882	1.00	7,407.66		1,601.75	1.23	
684	Slater	1890		616	1.50	8,000.75	294.14	
685	Sloan	1883		608	.75	4,440.30	3,619.30	
686	Smithland	1889		321	1.25	1,097.00	163.00	
687	Soldier	1901		281		2,846.26	104.00	
688	Solon	1877	1.30	4,481.98		663.39	24.36	
689	Somers	1900		175	2.00	601.89	137.50	
690	South English	1880		385	.30	1,011.00	77.00	
691	Spillville	1894		315	.38	2,156.00	164.00	604.30
692	Spirit Lake	1879	1.20	2.50	95,078.71	4,373.64		
693	Springville	1912		102	1.25	398.44	61.00	
694	Springbrook	1909		126		227.62	55.00	
695	Spring Hill	1901		499				
696	Springville	1912		697	1.00	3,606.81	304.77	
697	Stacyville	1900		513	7.00	6,309.30	189.00	
698	Stanhope	1897		400	.68	11,651.00	686.50	
699	Stanley	1914		193	.75	1,780.94	19.00	
700	Stanton	1853		749	.92	12,788.82	376.30	733.52
701	Stauwood	1886		566	.92	5,092.38	171.22	363.16
702	State Center	1867		975	1.00	15,205.09	3,437.00	143.72
703	Steamboat Rock	1875		399		1,763.98	224.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1924	Grand total for year	Number
1,787.50			6,129.32	2,015.61	2,882.36	11,027.29	641
			304.22		346.30	42.14	642
	885.27		2,336.40		517.00	2,853.40	643
			2,063.16		232.10	2,295.26	644
	12.99		1,135.91	500.00	611.40	2,247.31	645
6,428.56			12,246.04		3,540.71	15,786.75	646
587.40			11,945.19		2,466.58	14,411.77	647
		180.00	2,490.07	444.16	1,305.90	4,140.13	648
1,130.08			5,015.12		1,083.26	4,700.28	649
1,613.40	150.00	34.95	14,521.00		5,015.49	19,536.49	650
			1,117.53		1,588.33	2,705.86	651
704.83			4,027.10	4.43	277.16	4,908.71	652
1,308.32			19,450.13		5,306.02	24,062.15	653
			1,059.71		147.37	1,198.08	654
50.08		233.34	2,506.39		419.33	3,015.72	655
			422.41		163.73	586.14	656
			1,037.97	337.27	203.27	2,418.51	657
					1,080.60	2,418.51	658
843.25					4.91	853.16	659
9,372.82			13,430.63	3.00	1,381.50	13,805.82	660
			556.09		3,837.03	3,837.03	661
514.19		2.80	2,843.04		2,747.50	5,590.54	662
2,461.75			13,404.08	6,643.74	4,940.87	24,994.69	663
		194.90			100.84	390.55	664
			1,020.05		1,482.82	2,502.87	665
10,975.64	16,000.33		89,159.05	5,000.00	17,772.06	126,001.13	666
12,330.42	6,302.20		21,108.63		7,255.09	28,363.72	667
1,465.94	43.11		16,382.02	1,000.00	1,209.89	18,692.51	668
			307.70	19.03	735.90	1,122.72	669
11,645.52	30,170.22		33,205.02		6,064.56	39,269.58	670
			1,461.67	660.00	401.65	2,523.32	671
167.00			2,330.78	303.50	406.91	2,941.19	672
			848.55		340.10	1,188.65	673
			17,509.38		3,607.42	21,116.80	674
		3.50	33,673.72	1,800.00	4,612.06	39,705.78	675
			2,001.58		307.16	2,308.74	676
			6,836.27	1,000.00	2,605.85	10,242.12	677
			4,322.94	2,300.00	1,698.87	8,511.81	678
		4.60	135,969.87	25.05	15,234.56	151,229.48	679
22,872.94	361.28		49,235.40	4,479.72	19,079.00	73,794.21	680
4,505.56	10,317.49		1,786.36	520.01	13.25	2,318.02	681
			66,161.60	3,877.31	7,305.31	77,404.28	682
3,781.43	5,788.00		3,220.70		19,717.06	26,725.19	683
1,992.30	5,138.66		5,464.80	535.89	15.47	5,816.25	684
			10,119.53		2,102.41	12,221.94	685
			3,879.86		634.20	4,414.06	686
			16,090.26	2,628.00	2,029.64	20,700.90	687
			6,015.23		7,066.77	13,082.00	688
			758.89	66.94	411.70	1,237.53	689
			1,588.08		800.23	2,448.29	690
			2,018.74		326.46	2,412.30	691
9,200.61	17,004.08	124.00	123,981.02	4,750.21	19,430.30	148,102.52	692
			464.29		361.05	818.22	693
			282.82		1.00	283.82	694
							695
			3,011.85		2,731.00	6,042.85	696
633.88	11.50		6,133.08		968.57	7,062.25	697
507.64	3,075.50	570.00	19,780.82	275.00	619.24	20,675.06	698
			808.04		743.53	1,551.57	699
			13,868.64		8,129.18	20,997.82	700
1,230.96			4,877.61		4,309.88	11,167.49	701
27,348.16			46,654.48	42.49	5,668.56	61,668.58	702
			1,987.05		105.71	2,092.76	703

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
704	Stockport	1902		285	1.00	1,482.50	142.22	
705	Stockport	1902		125	1.00	605.19	153.00	
706	Story City	1881		1,601	.50	30,678.83	1,113.61	90.00
707	Stout	1900		162	2.25	2,841.27	82.00	
708	Stratford	1883	1884	604	2.00	15,245.69	11,017.28	872.50
709	Strawberry Point	1887		1,101		5,792.48	807.00	
710	Struble	1895		129	.50	1,004.00	203.43	
711	Sully	1901	1904	203	1.00	3,291.45	501.62	96.08
712	Summer	1892		1,611	2.50	125,579.17	1,336.24	91.57
713	Superior	1896		300	1.00	2,913.07	65.00	
714	Switzerland	1883		876	1.00	9,603.33	2,546.10	
715	Swaledale	1892		200	1.25	1,005.00	84.00	
716	Swan	1884		238	1.00	845.90	75.00	
717	Swena City	1895		602	1.00	14,869.14	656.68	2,426.66
718	Tabor	1898		1,190	1.35			
719	Templeton	1883		873		4,363.79	360.00	370.48
720	Tennant	1915		79	4.50	640.13	42.00	
721	Terrill	1900		449		7,732.53	423.00	
722	Thayer	1894		229	.50	756.50	62.50	
723	Thompson	1894		548	1.00	4,746.27	3,966.75	
724	Thor	1900		285	1.00	1,706.97	349.25	
725	Thornburg	1907		197				
726	Thornton	1892		317	1.25	3,045.57	463.15	
727	Thurman	1899		843	.75	1,610.46	215.00	
728	Tiffin	1906		178	.25	535.81	89.00	
729	Tingley	1884		301	.75	1,808.58	170.00	27.00
730	Tionka	1900		418	1.00	2,291.82	439.49	
731	Toronto	1900		130		1,425.58	59.00	
732	Tyner	1875		1,229	1.00	14,700.89	3,791.11	3.00
733	Treynor	1904		204		1,017.16	308.28	
734	Tripp	1894		914	1.25	8,992.37	1,944.97	
735	Truesdale	1917		112	.25	554.09		
736	Truro	1902		322	1.00	1,009.51	104.00	185.00
737	Turin	1900		168		231.64	161.72	
738	Udell	1903		214	.50	570.28	48.00	
739	Underwood	1902		269		2,048.38	265.55	
740	Union	1874		600	1.00	6,164.59	563.89	
741	Unionville	1922		301	.12	361.12	111.65	
742	University Park	1909		361				
743	Urbana	1894		477	.40	2,776.94	505.70	89
744	Urbana	1917		598	4.00	4,433.43	55.00	82.45
745	Urbana	1891	1899	680		13,239.00	582.78	
746	Vail	1876		635		6,028.61	509.84	4,772.41
747	Valeria	1914		70	1.00	983.20	26.55	
748	Van Horn	1883		524	.75	2,201.36	402.30	367.80
749	Van Meter	1877	1882	742		836.55	68.00	
750	Van Wert	1894		463	.33	1,230.96	246.29	
751	Varina	1899		235	.45	2,248.29	105.89	1.00
752	Victor	1903		802	1.00	4,890.84	938.30	1,231.17
753	Vincent	1898		132	1.00	1,947.51	147.00	40.00
754	Vining	1913		163	1.25	506.16	145.71	
755	Voiga City	1896		415	.75	2,318.02	1,308.50	
756	Wadena	1896		318	.75		123.00	185.16
757	Walcott	1894		284		6,489.05	423.69	778.14
758	Walker	1891		461	.75	2,729.59	244.74	
759	Wallington	1913		107	2.00	1,254.81	76.00	
760	Wall Lake	1890		737		13,425.73	1,008.00	
761	Walnut	1871		1,073	1.00	12,775.84	16,749.66	
762	Waukegan	1890		1,480	1.75	19,162.35	44,644.66	
763	Washta	1888		608	1.25	11,177.60	841.00	125.39
764	Waterville	1912		187		1,308.44	220.20	
765	Waucoma	1883		457		2,249.46	479.55	
766	Wayland	1878		876	1.10	4,770.85	265.00	
767	Wayland	1881	1890	687	1.00	6,327.82	1,109.00	
768	Webb	1901		219	.50	1,491.60	150.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Total municipal industries—receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
41,690.25	55.29	5,008.96	1,624.81	400.00	228.86	2,363.67	704
2,401.88			754.19		135.47	949.66	705
2,115.34	4,830.35		85,545.94	6,308.88	25,492.74	117,347.56	706
16,700.29			5,325.13		730.96	6,056.11	707
797.50			37,709.90		1,789.80	39,499.75	708
330.87			23,485.50	12,717.54	3,631.49	39,834.33	709
2,861.81	386.90		2,190.58	817.10	121.06	3,135.50	710
3,121.17			4,314.62		3,469.12	7,774.74	711
1,038.76	19.30	500.00	141,418.50	1,330.78	6,300.00	148,979.27	712
			5,789.24	750.00	411.49	6,950.73	713
			13,116.38	414.74	6,338.37	19,869.49	714
			1,089.00		90.00	1,179.00	715
			930.90		238.70	1,219.60	716
			17,989.48		5,156.66	23,146.13	717
			5,094.54			5,094.54	719
			683.12	250.00	61.62	994.75	720
1,120.01			8,709.54		2,183.76	10,934.30	721
	16.22		885.28		280.49	1,165.77	722
2,102.47	84.56		10,000.04	1.00	3,903.23	14,006.77	723
			2,056.22	362.00	499.41	2,917.63	724
							725
	25.00		3,033.72		1,379.07	4,412.79	726
			1,190.72		8,015.37	9,206.09	727
		100.00	134.81	420.61	1,676.15	1,810.56	728
			6,841.38	33.00	1,635.72	8,510.10	729
4,745.80	305.92		2,721.22		832.29	3,553.51	730
			1,506.93		283.80	1,790.73	731
39,533.69	21,426.76		79,866.45	5,816.30	10,806.13	94,567.97	732
2,587.25	9.38		4,012.06		6,822.75	13,419.43	733
2,012.97			12,000.21		1,915.84	14,960.15	734
1,785.29	8.02		2,378.51		419.89	2,798.40	735
1,271.00			2,970.50		2,731.21	5,701.71	736
			302.36		179.63	481.99	737
			618.28		804.55	1,422.83	738
			2,822.15		4,379.19	7,201.34	739
500.81			1,181.82		9,124.45	10,306.27	740
	17.70		473.77		218.54	692.01	741
							742
3,307.81			6,648.25		1,204.08	7,859.33	743
			4,540.88		859.00	5,399.88	744
			21,311.01	475.41	2,450.90	23,237.40	745
6,921.77	8,007.40	2,500.00	10,393.08		338.91	16,751.89	746
4,401.80			1,070.54		970.49	2,049.78	747
	35,670.34		89,754.94		6,427.76	96,182.70	748
232.27			1,794.21		4,380.29	6,176.46	749
		108.42	1,477.35		2,982.14	4,459.49	750
1,919.48			4,825.45		366.62	1,700.92	751
938.40	84.33		7,068.94		3,225.46	11,383.30	752
1,004.50			3,129.21		8,899.66	12,029.37	753
			79.29		1,081.27	1,160.56	754
	22.42		3,625.92		1,197.07	4,822.99	755
545.50	14.41		1,406.07		530.00	2,581.97	756
893.58		13.00	8,548.37		159.51	9,742.88	757
1,104.99			4,110.32		2,781.32	6,891.31	758
			1,420.81		2,136.50	3,557.31	759
		100.00	65.00		15,873.94	15,938.94	760
11,633.11			86,778.84		8,828.77	95,607.61	761
15,266.01	42,000.07		86,881.67		12,000.27	98,881.94	762
2,107.09	43,138.40		100,142.60	47,576.82	9,074.72	157,894.11	763
1,075.51			12,717.40		612.25	8,053.79	764
1,414.00	13.90		2,739.01	3,250.00	208.24	6,247.25	765
			12,064.77		4,372.82	16,437.59	766
6,959.12	100.00		6,528.51		6,528.51	6,528.51	767
			1,641.00		1,641.00	1,641.00	768

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1924—BALANCE CASH

Number	Town	Date of In- corporation		Population 1920 census	Square miles in incorporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
769	Webster	1909	---	172	1.00	657.76	109.50	---
770	Weldon	1903	---	323	---	1,153.36	89.67	50
771	Wellman	1885	---	875	.75	7,462.35	890.75	1,281.12
772	Wellsburg	1897	---	463	1.00	18,233.25	754.65	635.95
773	Welton	1908	---	69	---	442.72	131.85	62.90
774	Wesley	1892	---	444	.62	5,156.09	6,314.85	---
775	West Bend	1884	---	969	.60	5,294.56	414.00	---
776	West Branch	1876	---	685	---	13,768.78	1,984.82	---
777	West Burlington	1883	---	1,212	7.50	4,040.62	323.50	---
778	West Chester	1899	---	225	.60	1,237.26	110.50	---
779	Westfield	1904	---	203	.13	843.00	113.00	---
780	Westgate	1896	---	256	.50	1,771.63	319.50	---
781	West Liberty	1867	1920	1,584	1.00	12,086.30	1,328.63	---
782	West Mitchell	1903	---	117	1.00	124.80	39.00	85.95
783	Westphalia	1919	---	115	1.00	377.56	26.10	---
784	West Point	1858	1861	691	.75	5,306.00	785.56	---
785	West Side	---	---	405	2.00	3,973.80	3,072.72	---
786	West Union	1897	---	1,777	2.20	28,356.36	1,007.21	---
787	Wheatland	1858	---	649	.50	2,851.46	982.30	612.10
788	Whiting	1883	---	625	1.00	---	---	---
789	Whittemore	1891	---	618	---	4,448.41	626.50	687.46
790	Whitton	1882	---	225	1.00	1,309.38	99.30	---
791	Wiley (Carroll P.O.)	1912	---	176	.60	251.61	64.00	---
792	Williams	1883	---	496	.25	12,475.97	363.50	---
793	Williamsburg	1884	---	1,351	---	86,030.96	62,669.08	---
794	Williamson	---	---	---	---	744.79	137.00	---
795	Wilton Junction	1881	---	1,178	.50	18,517.68	835.70	---
796	Winfield	1882	---	1,027	1.00	25,180.30	606.63	311.99
797	Winthrop	1881	---	997	.75	5,321.81	854.94	---
798	Wota	1892	---	199	.25	1,806.09	128.00	---
799	Woden	1904	---	188	1.00	964.27	247.00	13.50
800	Woodbine	1877	---	1,463	1.00	40,948.63	7,474.13	---
801	Woodburn	1878	1918	375	.75	1,291.19	243.50	---
802	Woodward	1883	---	868	1.00	11,901.56	1,686.65	---
803	Woodstock	1896	---	294	1.00	1,988.91	115.09	---
804	Worthington	1893	---	341	---	770.70	665.64	---
805	Wyoming	---	---	690	.75	2,832.78	493.50	1,266.75
806	Yale	1903	---	276	.33	4,470.38	236.20	1.56
807	Yeller	1904	---	125	1.10	492.89	150.31	206.11
808	Yorktown	1898	---	100	.75	1,882.24	111.56	---
809	Zealand	1884	---	471	1.00	6,935.80	244.70	---
810	Zwinglie	1900	---	124	1.00	787.88	300.45	---

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1923—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
905.10	---	---	767.26	---	559.47	1,326.73	769
1,292.00	---	---	1,273.53	---	467.74	1,741.27	770
---	---	---	10,629.33	---	4,431.25	15,060.57	771
---	---	---	20,815.90	4,460.61	6,096.89	31,373.43	772
---	---	---	637.29	---	938.48	1,575.77	773
1,336.58	---	---	12,857.52	622.20	113.34	18,506.06	774
9,460.00	---	2,700.74	17,899.35	1,300.00	1,361.45	20,331.80	775
1,845.56	---	176.00	37,774.16	691.62	7,384.73	25,850.51	776
10.00	21.45	12.00	4,477.57	1,000.00	3,617.86	9,095.43	777
---	---	---	1,347.76	---	233.97	1,581.73	778
2,607.20	249.05	150.05	4,053.29	1,845.34	408.95	6,307.49	779
---	241.40	9.90	2,336.45	---	228.75	2,630.20	780
34,138.50	---	---	47,550.27	---	19,896.84	67,447.11	781
---	---	---	154.80	---	78.35	233.15	782
---	---	---	403.05	---	39.42	443.08	783
6,746.45	87.50	---	15,325.35	1,760.00	4,588.06	22,773.61	784
---	---	---	7,962.91	---	1,453.53	9,415.54	785
3,469.91	127,155.64	---	160,187.92	6,643.28	8,686.07	175,517.27	786
987.93	---	---	5,433.09	651.70	3,376.80	9,463.10	787
8,701.34	74.69	12.50	14,450.55	32.50	885.23	15,311.58	788
---	22.21	---	1,431.00	---	961.76	2,392.85	789
---	---	---	315.51	---	286.23	601.74	790
1,943.38	3,500.00	49.35	18,332.20	---	7,683.73	26,015.93	791
6,283.71	242.16	---	105,216.51	2,010.95	11,109.46	118,397.22	792
---	---	---	881.79	---	756.29	1,638.08	793
15,533.85	147.19	368.75	35,462.66	43.94	3,930.92	39,493.62	794
1,772.00	---	1,546.00	29,415.98	4,996.92	5,238.49	37,668.89	795
6,233.49	6,179.86	---	16,636.10	4.02	5,339.42	21,974.54	796
---	---	---	2,439.34	105.83	215.96	2,744.13	797
---	---	---	1,323.77	---	1,177.02	2,500.79	798
189.60	---	---	48,611.76	---	20,179.00	68,790.76	799
72.50	---	---	1,607.19	---	2,500.56	4,107.75	800
---	31.63	---	14,597.49	2.60	1,378.90	17,979.09	801
3,903.27	---	---	5,904.18	---	6,835.45	12,739.63	802
1,061.66	12,500.00	---	1,356.34	---	362.51	1,718.85	803
---	---	---	18,144.69	700.00	1,011.38	19,856.07	804
544.47	1,127.90	---	6,440.51	---	1,378.90	7,819.31	805
---	---	101.85	1,227.56	1,000.00	105.94	2,333.90	806
---	---	---	2,900.80	---	661.79	2,662.59	807
320.03	95.28	---	6,615.81	---	1,632.90	8,248.71	808
---	---	150.00	1,238.53	450.00	402.41	2,090.74	809

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTANDING

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of property expenditures	Total health expenditures
1	Grand Totals	\$ 533,233.46	\$ 2,644,427.71	\$ 377,783.62	\$ 275,487.09
2	Ackley	790.26	27,171.67	3,067.38	175.86
3	Adair	65.32	1,858.07	1,730.11	39.04
4	Add	820.28	9,705.40	420.00	48.37
5	Afton	827.50	145.87	176.37	300.40
6	Agency	145.87	4,767.17	176.37	8.35
7	Albion	2,868.83	19,485.30	1,199.25	1,199.25
8	Akron	333.27	1,124.25	1,455.55	1,455.55
9	Albert City	214.16	183.80	110.44	110.44
10	Albion	422.32	2,391.66	954.25	39.43
11	Alburnett	158.50	839.19	292.00	42.50
12	Alexander	618.11	1,039.30	903.90	7.86
13	Alferton	373.28	1,566.69	458.61	302.90
14	Allison	1,791.85	22,911.41	2,794.56	5,807.60
15	Alta	127.79	4,587.03	5.00	45.00
16	Alta Vista	592.87	2,386.75	1,478.22	23.00
17	Alton	392.86	835.05	422.05	22.05
18	Altoona	154.16			
19	Alvord	231.69	21.75	75.00	
20	Andrew	2,189.49	6,730.48	664.70	
21	Anita	245.94	6,178.02	51.50	279.15
22	Ankeny	689.40	9,823.07	1,165.34	33.45
23	Antonia	240.84	6,160.92	120.00	45.00
24	Applington	263.08	220.05	855.20	3.50
25	Arcadia	902.84		158.15	
26	Archer	533.22		258.48	
27	Arcadia	305.54	947.98	15.00	
28	Arion	6.80	1,074.76		
29	Arispe	2,824.75	5,480.12	16.50	
30	Arlington	2,582.02	1,184.20	17.00	7.00
31	Armstrong	906.50	2,065.63	2,424.21	620.28
32	Aurora Park	530.74	623.81	1,282.40	
33	Arthur	5,873.64	1,151.94	911.00	
34	Ashton	102.75	80.42	60.00	
35	Aspinwall	25.00		157.61	4.66
36	Atlanta				
37	Atlatlan	4,619.00	572.60	132.10	
38	Atlatlan	259.91	4,699.91	730.00	20.00
39	Atlatlan	606.72	9,790.96	947.92	
40	Aurelia	133.55		390.75	1.25
41	Avoca	1,743.57	10,447.22	1,225.00	5,806.84
42	Ayrshire	319.06	1,289.79	259.13	
43	Badger	456.98	7,033.01	23.00	25.00
44	Bagley	148.80			
45	Bailey	161.63	621.78	153.73	
46	Baldwin	1,968.71	2,965.27		
47	Bancroft	300.47		319.16	
48	Barnes City	159.08		6.66	1.00
49	Barnum	117.33		211.17	
50	Bassett	150.60	90.00	191.50	
51	Batavia	9,011.45	6,374.84	919.76	
52	Battle Creek	543.67	1,908.15	1,017.25	75.00
53	Baxter	456.71	8,241.42	760.50	253.00
54	Bayard	177.15	3.75	3.50	23.16
55	Beacon				
56	Beaconsfield	881.44		28.00	60.80
57	Beaman	106.93	1,516.82	149.00	
58	Beaver	1,881.58	35,847.83	1,080.96	1,989.36
59	Bellevue	2,513.31	6,850.45	1,418.78	
60	Belmont	468.79	5,248.49	68.06	14.00
61	Bennett	62.50			
62	Benton	7.13			43.91
63	Berkley				

ING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—GRAND TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
1	\$ 2,379,282.67	\$ 2,959,051.22	\$209,386.70	\$ 5,547,720.59	\$531,303.07	\$ 2,657,077.85	\$12,557,967.45	1
2	5,016.38	6,715.75	2,203.07	45,329.31	2,900.00	15,506.88	64,787.19	2
3	32.14			88.47		39.54	124.61	3
4	2,349.12	24,027.79		30,376.91		19,801.24	50,524.64	4
5	2,314.54	4,505.25		17,760.84		10,506.18	28,553.97	5
6	1,929.20			5,067.10		604.90	5,732.06	6
7	2,431.13	1,880.29	29.83	9,437.47	1,003.82	6,473.48	10,431.29	7
8	6,068.37	13,200.26		42,856.51		11,222.79	60,812.78	8
9	3,066.14	1,798.14	1,007.39	9,476.55	643.80	419.83	10,531.20	9
10	1,254.94		5.44	1,718.78		221.20	1,941.58	10
11	2,169.34			2,189.47		180.34	2,378.71	11
12	6,102.37	1,531.75		11,454.14	108.20	3,323.32	14,885.72	12
13	800.83	2,402.81		4,046.06		1,410.12	6,056.18	13
14	2,516.48	25.00		5,110.64		96.78	5,206.42	14
15	2,064.56	2,306.06	4.00	5,150.62		2,979.71	11,321.11	15
16	4,074.78	5,163.87		52,402.01	1,185.49	4,484.80	75,453.90	16
17	886.00		1,000.00	6,631.44	284.11	5,483.24	6,935.65	17
18	3,330.36	2,607.00		12,979.11		742.12	3,678.96	18
19	1,294.87			2,905.87		49.33	1,443.38	19
20	279.00		60.80	694.05	900.00		1,443.38	20
21	748.85			1,077.29		1,000.00	2,107.80	21
22	112,492.04	8,004.70	5.73	133,167.14	448.75	4,901.17	134,690.07	22
23	2,800.89	1,075.00		11,269.54		7,540.90	18,839.54	23
24	1,011.70	5,067.50		21,707.56	3,045.00	7,525.42	32,278.38	24
25	2,905.38	3,837.50	800.00	13,618.34	13.00	3,107.28	16,758.02	25
26	1,176.83	226.00		5,814.26		4,547.51	7,361.77	26
27	190.39		68.95	1,319.51		728.36	2,047.15	27
28	627.00			1,339.51		1,305.72	2,645.23	28
29	544.44	120.00		1,614.56	231.00	87.19	1,932.75	29
30	60.90	450.75	21.35	17,096.12		5,623.08	22,719.20	30
31	1,912.60	7,432.07		10,344.67		7,567.44	20,491.13	31
32	2,143.24	2,559.50	1,815.95	19,363.51	2,424.18	4,022.85	26,086.48	32
33	2,574.81	15,358.76	641.90	23,603.62	5,513.51	5,688.33	34,805.46	33
34	2,110.34	711.00		5,258.40		16,519.50	22,777.90	34
35	839.91			8,011.82	4,900.00	1,411.43	2,313.25	35
36	909.66			1,149.46		1,388.10	2,507.56	36
37	309.99	5.00		244.87		146.97	401.84	37
38	1,611.89	75.18	78.85	7,090.28	1,165.21	971.14	9,236.60	38
39	929.43	1,879.60		8,830.54		8,100.72	16,638.97	39
40	1,225.19	21,750.20	5,068.90	39,430.05	282.68	13,530.00	53,248.78	40
41	1,249.79			1,775.34		555.63	7,330.97	41
42	54,001.33	5,941.49	800.00	79,094.45	1,892.18	2,730.30	81,586.93	42
43	72.90	1,382.25	1,301.93	4,605.06		14,031.69	19,150.63	43
44	681.75	1,148.01	90.13	9,687.91	4,881.98	28.40	14,302.24	44
45	951.80		64.00	1,164.79	615.75	1,786.22	2,948.06	45
46	506.62			1,038.77	18.62	118.25	1,175.64	46
47	1,746.72	25,200.33		31,611.02		7,079.73	38,690.75	47
48	1,440.85	137.50	6.15	2,164.11	229.56	609.16	2,463.97	48
49	801.16			1,027.90		884.59	1,607.06	49
50	211.17			228.50		2,165.89	4,206.52	50
51	1,452.94		306.00	2,280.12		5,300.92	29,518.45	51
52	3,782.36	4,580.00		21,618.43		7,540.82	28,449.00	52
53	4,841.71	6,475.00	268.30	15,129.08	5,765.00	6,783.61	38,687.79	53
54	2,873.14	1,500.00	76.24	8,951.01	216.50	1,485.07	10,752.82	54
55	990.70			1,138.51		1,286.88	2,525.59	55
56	666.85			1,146.18	150.02	490.08	1,802.78	56
57	220.00	420.00		2,413.53		1,894.91	4,278.26	57
58	3,706.74	17,518.11		60,643.22	6,086.18	21,143.58	91,143.58	58
59	5,006.05	16,358.17	1,382.82	25,778.70	850.00	6,083.58	32,222.44	59
60	1,229.02		27.50	7,888.85		6,083.58	13,922.44	60
61	806.37			305.87		602.79	900.66	61
62	179.29			220.43		800.89	721.33	62

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health department expenditures
67	Barnard	170.10	300.00	171.50	
68	Bertram	144.06		3.00	
69	Beverton	12.00			
70	Birmingham	130.00	35.25		
71	Blairsburg	13.31	17.25	795.11	25.20
72	Blairtown	294.92	813.26	1,297.90	979.95
73	Blakesburg	2,697.75		84.70	41.70
74	Blanchard	1,078.96	1,011.16	806.16	
75	Blencoe	50.51	367.44	303.57	19.15
76	Blockton	736.95	5,290.63	13.75	
77	Blue Grass	147.46			1.85
78	Bode	831.45	6,588.71	390.00	10.60
79	Bonaparte	295.57	604.45	235.00	
80	Bondurant	330.64	3,310.15	107.95	23.00
81	Bonton	40.70		27.50	
82	Boxholm	305.70		750.50	
83	Boyd	274.73	1,469.45	440.64	79.71
84	Bradyville	211.30	152.10	191.25	
85	Bradgate	800.25	3,612.45	358.12	5,080.47
86	Brandon	700.47	20,677.20	710.55	
87	Brayton	100.75		151.00	
88	Breola	222.30	3,467.00	2,770.56	30.00
89	Bridgewater	21.90		144.30	
90	Brighton	2,553.49	15,195.35	61.29	157.35
91	Bristol	832.92	9,114.87	18.00	
92	Britt	2,320.00	3,629.49	5,771.51	246.67
93	Brooklyn	1,607.31	4,079.91	2,793.90	136.75
94	Brunsville	653.65		250.00	
95	Buckeye	164.00		691.29	24.00
96	Buck Grove	30.85		177.92	
97	Buffalo	317.80	2,708.92	517.59	
98	Buffalo Center	15,006.51	832.83	542.75	
99	Burl	447.90	9,005.22	175.00	
100	Busey	230.05	75.25	480.00	15.00
101	Calamus	2,027.00	268.00		
102	Callendar	328.43	2,523.48	272.65	
103	Calmar	1,944.85	2,323.49	165.00	238.88
104	Calumet	144.44	96.55	60.00	
105	Camanche	557.85	607.41	730.78	
106	Cambridge	392.73	1,156.73	483.90	
107	Cantril	152.75		73.75	14.25
108	Carbon	100.04			
109	Carleton	638.15	5,059.19	610.65	34.00
110	Carpenter	155.60	906.37		
111	Carson	248.43	5,176.94	94.50	
112	Cascade	2,069.79	17,005.10	2,572.57	12,498.39
113	Cass	516.45	2,585.34		
114	Castalia	50.90		9.00	
115	Castana	144.25	9,877.57	102.10	
116	Castle Hill (R. F. D. Waterloo)	230.59		1,465.50	
117	Cedar Heights (R. F. D. Waterloo)	73.33	604.97	1,617.00	
118	Center Junction	155.00	331.83		10.00
119	Center Point	386.30	1,907.97	214.48	9.05
120	Central City	600.25	2,905.24	488.88	530.60
121	Charlotte	786.39	925.47	270.00	
122	Charlton	1,596.73	20,361.12	1,380.00	379.37
123	Chatsworth	113.51		132.15	
124	Chelsea	604.77	1,541.39	2,918.00	18.50
125	Chillicothe				
126	Chillicothe	92.50			
127	Churdan	5,130.87	3,081.13	777.33	253.04
128	Chicoutaw	771.85	142.00	673.34	148.80
129	Clare	163.80	2,687.02		
130	Clarence	1,585.39	300.00		
131	Clarksville	666.30	3,179.07	5,084.29	145.55
132	Clayton	427.47	307.94	104.00	
133	Clearfield	361.06	163.82	717.44	

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
1,467.62	306.38	16.10	2,431.73		146.64	2,578.37	67
324.44			471.52		6.72	478.24	68
111.35			125.35		59.92	185.27	69
1,022.15			1,678.93		1,608.88	3,547.78	70
4,315.82			5,329.41	881.78	5,329.41	6,290.60	71
2,000.33	1,801.50	8.95	7,586.99	298.20	3,002.96	12,056.15	72
1,154.85		10.80	3,079.75		311.00	4,193.75	73
1,433.00			6,887.00		563.00	7,450.15	74
1,007.15			1,677.80		605.75	2,271.55	75
1,700.57			7,791.90	1.00	2,238.95	10,032.45	76
838.16	112.80	29.84	1,130.11		1,132.16	2,262.27	77
1,907.67	9,375.99		15,373.77		8,615.90	26,989.73	78
786.25			1,891.50		2,100.33	4,051.83	79
3,172.63	700.77		7,714.13			7,714.13	80
1,859.50	671.41	454.39	2,535.90			2,535.90	81
2,171.70			3,302.46			1,316.50	82
800.45	9,706.24		13,038.19		4,114.87	17,152.56	83
163.90			1,334.13		153.25	1,043.14	84
380.64	1,650.00	600.00	5,182.38		5,700.00	8,790.04	85
217.70	24.00	8.00	26,313.90		2,311.14	30,025.04	86
151.00	400.00		7,032.38		868.16	2,357.71	87
1,121.82			1,288.08		1,800.77	8,803.13	88
4,941.00	8,221.43	273.54	2,405.88		1,060.00	1,060.00	89
452.25	481.25		11,009.32		5,045.91	37,178.71	90
6,807.43	8,930.52	75.97	27,760.50	924.10	5,039.57	34,024.17	91
5,924.31	2,645.00	16.70	17,253.78		1,324.53	21,824.80	92
800.00		210.41	2,119.04		8,246.49	2,119.04	93
3,734.85			4,524.12		80.69	4,604.81	94
1,175.82	300.00		2,300.62		2,070.47	4,371.29	95
1,583.42	48.47		5,644.35		2,007.42	7,651.78	96
5,030.76	570.00	243.97	20,996.82		20,996.82	20,996.82	97
9,828.70	2,168.30		32,900.87		320.43	1,006.84	98
907.60			3,927.35		2,087.30	5,714.65	99
			3,196.29		8.98	3,205.16	100
1,095.55	600.00	232.24	5,083.31		2,221.38	2,260.90	101
6,430.31	8,604.00		14,146.35		54.40	9,427.75	102
2,595.84			3,596.83		191.69	5,092.70	103
		100.00	1,786.04		1,258.14	3,054.18	104
			4,044.26		1,708.07	2,067.59	105
786.54	403.31		1,529.90		880.00	440.17	106
230.45		11.89	302.45		121.17	483.62	107
2,028.06	5,137.50	24.75	14,432.87		134.00	4,445.78	108
190.07	474.00		2,005.04		2,070.61	3,070.61	109
1,006.97	7,405.35	99.70	15,053.38		18.00	19,603.87	110
4,002.34	2,649.05		44,906.92		3,806.56	53,353.22	111
2,026.97	2,010.00	8,804.16	5,804.16		2,429.77	15,013.78	112
1,618.13	119.50		1,856.22		734.38	2,590.50	113
966.30	766.25		11,826.47		2,833.65	14,170.12	114
1,142.17			2,853.17		6.30	2,859.47	115
4,672.63	17,083.79	1,228.66	25,380.38		300.90	3,106.51	116
1,335.30	222.50		2,354.08		37.90	2,391.98	117
8,572.08	1,801.00	107.45	8,125.56		1,000.00	4,634.94	118
9,216.81	9,219.38	608.50	17,612.66			4,303.32	119
1,809.83	718.00		4,520.60		825.74	6,306.63	120
1,896.77	8,503.85		34,097.84		7,666.79	41,964.63	121
132.15			250.66		544.12	794.12	122
1,606.06	1,522.50		8,364.22		8.00	3,068.36	123
							124
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TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS GRAND

Number	Towns	Total general government expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health expenditures
134	Chisholm	136.88		200.00	
135	Clements	498.32	114.87	730.21	15.00
136	Cherment				
137	Clio	379.39	136.64	14.88	
138	Clover Hills (via Valley Junction)				
139	Clutter	995.30	660.90	298.00	30.39
140	Colburg	25.50			1.00
141	Coggon	321.97	6,128.82	280.00	
142	Coln	1,634.00	4,906.89		
143	Coltsburg	160.00			
144	College Springs	227.78	36.19	744.48	19.00
145	Collins	520.69	1,147.79	173.15	50.00
146	Colo.	354.99	1,909.72	500.05	
147	Columbus City	89.55			
148	Columbus Junction	811.04	3,594.87	1,100.80	74.77
149	Coneville	263.55	648.00	657.50	
150	Conrad	329.55	5,402.90	1,107.00	858.65
151	Conway	1,142.42	2,067.27	1,154.30	1,463.47
152	Coon Rapids	69.08			
153	Coppock				
154	Cornville (via Iowa City Route)				
155	Correctionville	779.08	16,559.11	1,556.00	71.11
156	Corwith	608.16	5,062.75	111.20	30.79
157	Corrydon	2,780.00	30,522.30	1,185.10	86.80
158	Cottler	16.30			
159	Coutter	325.78	17,804.85	601.00	
160	Craig	449.04	8,807.45	190.00	
161	Crawfordsville	554.35	799.86		
162	Crownwell	58.94		19.20	
163	Crystal Lake		2,382.30	492.00	15.00
164	Cumberland	587.78			
165	Curlew	777.56			
166	Cushing	178.43	4,069.14	97.00	227.87
167	Cylinder	417.00	379.50	67.65	
168	Dakota City	144.11	638.61	544.00	2,922.43
169	Dallas	385.00	771.00		
170	Dallas Center	716.00	371.89	169.52	
171	Dana	305.00			
172	Darbury	880.98	3,417.67	777.03	100.00
173	Daville	145.25	2,874.60	148.99	
174	Davis City	166.47	908.08	132.50	7.50
175	Dawson	175.06		95.09	
176	Dayton	897.94	10,028.50	725.35	72.00
177	Deatur City	158.06	275.25	155.00	22.00
178	Dedham	153.66	1,274.20	190.00	
179	Deep River	284.06	2,001.49	600.00	
180	Defiance	472.18	2,649.63		
181	Delaware	8.96			
182	Delhi	66.25	1,966.05	100.00	
183	Delmar	538.68	5,886.43	67.15	
184	Deloit	1,147.57	2,966.19		
185	Delphos				
186	Delta	320.86	213.40	844.25	
187	Denver	7,432.85	1,474.66	968.25	266.62
188	Derby		792.00	67.25	
189	De Soto				
190	De Witt	3,164.15	14,972.45	2,496.82	636.33
191	Dexter	1,711.48	5,224.72	606.05	63.50
192	Diagonal	1,795.29			
193	Dickens	130.00	184.06		
194	Dike	889.15	8,126.28	64.00	
195	Dixon	226.14	204.36	14.30	
196	Dolliver	408.32	409.27		
197	Donahoe	414.51	319.54		
198	Donnan	163.40			
199	Donnellson	331.78	406.94	639.00	
200	Doon	430.44	1,708.22	200.00	218.81

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
134	1,341.33			1,737.31		889.91	2,627.12	134
135	1,004.66	107.41		2,559.87	500.00	913.25	3,973.12	135
136								136
137	424.37	61.00	.40	1,014.45			1,014.45	137
138								138
139	1,343.90	2,110.50		5,028.99		2,673.37	8,303.36	139
140	138.77		574.41	739.69	1,230.82	255.25	2,235.75	140
141	1,968.55	725.25		7,094.69		3,165.07	11,159.66	141
142	2,433.72	1,789.50		10,048.61	9.50	1,817.14	12,879.35	142
143	1,031.50		73.92	1,274.51	1,232.00	56.73	2,005.24	143
144	1,452.23	68.27		2,547.86		1,486.31	4,034.21	144
145	2,237.78			4,138.98		3,797.79	7,936.77	145
146	769.11	1,366.25		4,800.72		2,656.96	6,607.70	146
147	335.75		191.96	407.34	180.00	332.35	1,329.69	147
148	10,990.96	1,407.75	89.44	18,117.63	2,880.00	10,348.09	31,246.62	148
149	111.60	600.00	30.96	2,311.65		455.08	2,767.88	149
150	3,598.65	2,588.05		13,827.80		1,189.02	16,016.82	150
151	5,866.46	8,359.71		20,884.63	1,031.25	2,322.15	34,248.63	151
152	112.40			181.48		83.33	214.81	152
153								153
154	1,134.66	3,830.35		23,629.22		5,779.51	39,799.13	154
155	1,148.12	11,130.17		19,073.19	9.05	4,827.79	23,929.63	155
156	1,138.06	7,015.24	531.00	44,217.30	6,008.16	18,773.44	69,009.00	156
157	997.32			1,013.62		85.30	1,098.92	157
158	1,262.58	350.00		20,434.11		9,434.21	29,868.32	158
159	239.31	146.62		9,785.42	786.87	2,976.45	12,843.74	159
160	1,052.27	1,421.00		5,125.06	354.25	1,834.44	7,316.77	160
161	725.79			803.30		312.08	1,115.88	161
162								162
163	1,582.85	2,710.16	15.00	7,735.06	350.00	3,481.28	11,426.87	163
164	5,711.39			4,438.76		144.23	4,632.90	164
165	904.96	6,154.41	22.73	12,554.36	2,180.00	304.88	14,088.94	165
166	800.22			1,564.87		1,278.72	2,903.90	166
167	1,279.66	1,009.25	16.67	6,254.73	500.00	4,366.17	11,111.55	167
168		1,842.17		1,842.17		4,363.69	6,205.86	168
169	2,144.61	12,587.64	57.78	16,369.14	7,000.58	2,960.70	37,242.42	169
170	608.73			813.73		473.57	1,287.30	170
171	2,034.67	3,224.17	582.73	11,026.35	257.50	4,291.28	15,874.98	171
172	1,691.79	861.00		5,248.63	600.00	1,565.94	7,334.37	172
173	927.70	2,554.44	220.00	4,915.50		3,350.90	8,266.45	173
174	920.80	300.00	.30	1,462.37		472.26	1,934.58	174
175	3,998.63	18,078.48		83,708.90	.96	12,963.80	46,673.81	175
176	770.97			1,866.32		2,001.00	3,867.29	176
177	664.17	420.56		2,902.72		1,008.50	3,911.22	177
178	1,535.35	830.60		5,770.47		1,436.43	7,206.90	178
179	297.40		1,805.00	5,314.23		2,522.92	7,837.15	179
180	274.00	106.80		489.89	2.50	184.01	673.40	180
181	706.75	600.00		2,520.04		343.78	2,863.80	181
182	1,770.65	1,425.35		9,708.18		3,074.41	12,782.59	182
183				4,113.73		21.34	4,135.07	183
184	170.50			170.50	149.05	826.90	1,146.95	184
185	2,808.87			4,382.21		1,485.49	5,073.54	185
186	1,617.62	5,964.05		17,829.56		2,706.21	30,586.11	186
187	661.66			1,331.40		1,407.15	2,739.55	187
188								188
189	8,097.38	12,710.14	611.86	45,688.15		4,721.99	47,410.14	189
190	2,167.33			26,578.52		8,679.87	35,258.39	190
191				2,516.79		1,502.90	4,109.69	191
192		725.00		1,260.91		3,301.09	4,607.00	192
193	825.25	2,828.00		11,029.68		2,378.11	14,307.79	193
194	922.01	300.00		1,407.45		1,947.52	3,354.95	194
195	109.79			1,817.82	342.05	797.62	2,957.21	195
196		240.00		974.05		1,089.58	2,063.68	196
197	140.10			940.80		419.14	1,360.94	197
198	2,135.00	8,680.08	125.00	4,288.70		5,854.26	10,143.96	198
199	1,971.60			11,797.57	2,500.00	5,812.01	19,600.68	199
200								200

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS—GRAND

Number	Towns	Total general government expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health department expenditures
201	Dougherty	162.15		135.55	
202	Dow City	698.55	15,323.00		
203	Dows	1,888.97	1,504.22	1,800.00	348.61
204	Drakesville	65.50		5.00	20.00
205	Dumont	1,116.56	652.24	11.00	273.21
206	Duncombe	95.02	1,592.46		5.00
207	Dundee	175.78		31.01	
208	Dunkerton	311.91	480.22	187.52	
209	Dunlap	842.35	5,611.88	1,656.15	25.00
210	Durant	530.67	6,297.35	3,287.17	28.11
211	Dyersville	1,068.34	3,643.86	2,846.75	74.92
212	Dysart	1,841.07	12,592.78	1,981.25	828.96
213	Earlham	1,275.08	12,345.74	124.00	
214	Earling	328.43	489.30	390.00	
215	Earville	268.71	3,554.46	695.15	
216	Early	796.05	9,402.29	382.54	
217	Eddyville	1,432.39	11,287.72	922.45	29.50
218	Edenville (Rhodes F. O.)	227.39	624.14	100.51	
219	Edgewood	349.16	1,345.47		
220	Elberon	221.56	970.46	529.06	
221	Eldridge	168.20	2,464.71	238.22	12.23
222	Elgin	430.97	618.85		
223	Elkader	2,897.33	7,026.77	234.92	
224	Elkhart	143.09	2,617.04		
225	Elk Horn	944.95	7,333.74	295.95	
226	Elkport	55.00			
227	Elliot	439.81	1,294.28	154.00	15.00
228	Ellston	282.56	1,061.89	4.00	
229	Ellsworth	1,696.12	10,512.80	38.00	1,336.43
230	Elma	310.60	1,438.29		
231	Elm				
232	Emerson	994.55	337.40	951.80	5.33
233	Emworth	178.66	1,308.68	49.35	7.35
234	Essex	2,258.71	1,389.65	55.70	
235	Everly	221.80	6,213.05	162.51	28.00
236	Exira	6,082.10	6,082.10	247.72	
237	Exline	1,011.21	171.67	240.00	
238	Fairbank	443.31	6,313.97	490.05	
239	Farley	305.10	2,966.02	1,134.16	350.00
240	Farmersburg	58.83	696.00	175.75	
241	Farmington	8,331.71	11,765.55	994.00	31.60
242	Farmhamville	1,121.14	4,358.80		
243	Farragut	370.05	1,787.41	2,003.38	11.00
244	Fayette	6,231.69	1,507.02	84.32	273.79
245	Fenton	322.85	6,108.65		84.46
246	Ferguson	91.00	4,080.42		
247	Fertile				
248	Florida	350.45			
249	Floyd	175.15	5,906.00	122.32	
250	Fonda	1,230.21	10,381.47	37.75	440.50
251	Fontanelle	230.94	9,481.35	368.05	
252	Fort Atkinson	175.19		118.95	
253	Postoria	37.92	43.23	186.74	
254	Franklin (P. O. Donnellson)	29.16	6.00		
255	Fraser	104.65			
256	Fredericksburg	1,150.19	12,832.83		
257	Frederika				
258	Fredonia				
259	Fremont	511.23		355.00	
260	Galt	1,102.47		116.80	
261	Galva	1,826.08	5,985.21	127.50	
262	Garber	40.56	30.00		
263	Garden Grove	634.32	2,433.55	57.15	157.10
264	Garnaville	230.98	143.57		1.00
265	Garnet	2,017.79	6,096.19	1,103.00	7.00
266	Garrison	160.10	60.00	25.00	
267	Garwin	225.83	1,645.22	66.14	85.20

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
201	2,165.41			2,484.11		229.75	2,713.86	301
202	2,186.42	216.00	270.55	2,672.97		1,061.50	2,368.85	302
203	2,687.07	1,091.50		3,778.57		14,012.90	4,142.63	303
204	431.29			431.29		365.34	92.30	304
205	1,788.27	17,865.49		19,653.76		25,645.53	25,645.53	305
206	340.11	238.87	127.05	706.03	1,898.00	56.01	4,272.00	306
207	414.94			414.94		1,010.48	1,682.21	307
208	770.97			770.97		1,751.82	2,907.67	308
209	67,991.86	5,802.31		73,794.17		250.68	100,561.63	309
210	4,780.76	6,802.31		11,583.07	2,502.29	21,669.41	25,075.88	310
211	18,655.66	5,684.34		24,340.00		671.64	33,575.54	311
212	3,179.32	17,228.70		20,408.02		17,717.60	55,969.68	312
213	2,977.68	14,822.50	102.88	18,903.06		5,622.46	36,307.51	313
214	682.06			682.06		912.77	5,083.84	314
215	2,683.27	950.00		3,633.27		6,880.23	14,941.82	315
216	2,602.26	2,683.75	3,633.00	8,919.01	2,883.77	4,494.09	36,870.55	316
217	5,314.43	4,682.05	64.74	10,061.22		2,598.73	26,584.78	317
218	2,170.57	835.25		3,005.82		5,871.34	5,871.34	318
219	2,047.77	2,487.72		4,535.49		3,871.97	9,745.00	319
220	1,161.02			1,161.02		3,735.63	6,820.80	320
221	724.66	1,810.00		2,534.66		2,304.01	7,622.05	321
222	1,450.80	5,392.59		6,843.39		2,808.10	10,651.49	322
223	15,738.93		37.70	15,776.63	450.50	27,420.61	27,420.61	323
224	100.50	970.00		1,070.50		4,031.90	7,471.60	324
225	868.34	713.40		1,581.74		680.06	10,807.44	325
226	1,680.00			1,680.00		3,700.92	3,700.92	326
227	1,728.17	35,462.66	304.35	37,495.18		3,737.58	35,236.64	327
228	706.30	965.90	89.92	1,762.12		4,715.45	5,477.57	328
229	1,373.02	1,034.50		2,407.52		879.12	15,105.56	329
230	3,010.00	8,917.50		11,927.50		7,184.87	25,136.38	330
231								331
232	1,196.37			1,196.37		2,435.67	5,330.95	332
233	266.29	1,012.62	15.90	1,294.81	706.35	906.42	9,906.42	333
234	2,682.28	1,150.25		3,832.53		7,761.15	14,607.74	334
235	774.66	7,715.55		8,490.21		25,858.55	25,858.55	335
236	1,959.13	2,863.88		4,823.01		9,147.04	22,356.23	336
237	948.30			948.30		3,871.23	3,871.23	337
238	1,096.19	1,418.40		2,514.59	451.81	113.09	10,225.82	338
239	4,172.37	1,829.55		6,001.92		1,698.74	12,884.04	339
240	706.37			706.37		1,711.89	3,342.06	340
241	406.08	15,981.24		16,387.32		5,378.04	27,805.12	341
242	805.37	2,029.10		2,834.47		2,531.92	10,486.58	342
243	1,677.71			1,677.71		5,711.17	9,400.73	343
244	1,700.16	7,486.56	208.08	9,394.80		19,170.00	19,170.00	344
245	289.20			289.20		1,510.00	11,602.63	345
246	191.10			191.10		4,811.28	4,811.28	346
247								347
248						616.06	867.06	348
249	1,190.55	777.50		1,968.05		848.96	11,949.55	349
250	1,430.85	67,008.83	5,518.77	74,958.45	1,692.19	14,919.52	110,084.48	350
251	2,390.24	4,975.09		7,365.33		6,504.34	22,666.08	351
252	1,112.00			1,112.00		1,426.25	1,426.25	352
253	504.41	866.66		1,371.07	235.00	4,179.56	6,139.41	353
254	115.35			115.35		881.78	881.78	354
255	494.24			494.24		61.34	722.25	355
256	396.41	2,692.75		3,089.16		2,484.80	19,301.96	356
257								357
258	3,361.77		33.95	3,395.72	807.92	122.38	5,192.22	358
259	877.02	6,000.00	54.15	6,931.17	450.00	236.00	9,067.44	359
260	1,519.13	7,165.00		8,684.13		9,708.78	25,611.84	360
261	1,222.57			1,222.57		40.16	2,923.41	361
262	1,662.46	337.00		2,000.46		5,121.58	2,491.51	362
263	1,775.31	1,659.78		3,435.09		423.26	4,256.84	363
264	2,380.27	61,690.79	84.27	64,155.33	1,388.56	11,501.80	85,961.69	364
265	1,486.79			1,486.79		1,012.43	3,948.38	365
266	2,292.30	5,154.78	201.67	7,648.75		8,709.56	18,522.80	366

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health department expenditures
268	Geneva	80.35		196.17	
269	George	622.09	1,069.71	1,359.43	56.40
270	Gilbert	58.85	1,073.86		2.79
271	Gilbertville	167.19		22.82	10.00
272	Gilman	756.72	3,007.96	870.00	153.10
273	Gilmore City	229.85	3,881.51	240.00	56.45
274	Gladbrook	452.53	10,680.45	446.71	58.99
275	Giddien	660.46	24,719.95	522.00	24,383.47
276	Goldfield	212.46	1,012.06	1,840.54	6.35
277	Goodell	186.01		262.76	
278	Goose Lake	90.00	115.60		
279	Gowrie	1,460.60	2,373.30	2,028.85	
280	Graftingier	260.58	648.96	968.30	
281	Grafton	122.48	961.91		
282	Graf				
283	Grand Junction	510.56	1,296.50	3,842.41	62.80
284	Grand Mound	134.50	1,707.50	720.00	216.72
285	Grand River	111.22	4.75		
286	Grandview	148.82			
287	Granger	88.15	5,162.79	340.97	
288	Grant	181.00			
289	Grant City (Auburn P. O.)				
290	Granville	664.52	1,252.30	673.80	
291	Gravily	534.70	198.50	109.00	
292	Gray	21.36	440.97	7.00	
293	Greely				
294	Greene	1,446.61	4,013.26	660.33	21,394.33
295	Greenfield	2,246.31	25,860.28	424.80	148.64
296	Green Island	234.46			
297	Greenville	1,175.54		136.95	
298	Grimes	665.54	6,420.87	1,245.00	
299	Grinsoid	2,337.16	2,703.64	1,245.00	
300	Grundy Center	1,884.91	10,480.89	1,055.69	880.25
301	Gruber	80.50			
302	Guernsey	254.37	2,625.00	8.00	
303	Guthrie Center	272.05	8,118.94	1,468.92	629.13
304	Guthrieberg	1,218.96	33,429.42	1,066.36	
305	Halbur	94.37	1,004.02		
306	Hamilton	119.15	188.37	81.29	40.00
307	Hancock	268.74		47.20	
308	Hanlontown	168.48	18.00	60.21	
309	Hansell	4.00	132.00	600.00	
310	Harcourt	1,000.86	1,968.92		
311	Hardy	232.44	1,306.38		10.00
312	Harper	165.50			
313	Harpers Ferry	128.00	1,176.61	177.00	
314	Harris	1,839.47	6,883.07	20.00	
315	Hartford	54.67		70.00	
316	Hartley	1,166.17	25,856.40	2,968.38	6,155.52
317	Hartwick			5.70	
318	Harvey	127.80	216.20		7.00
319	Hastings	178.73			80.00
320	Havlock				
321	Hawkeye	180.85	1,873.57	126.35	20.00
322	Haynes Hill	234.90	2,588.00	85.90	
323	Hazleton	218.85	74.25		4.38
324	Hedrick	1,065.09	886.87	130.80	
325	Henderson	37.58	164.50		5.90
326	Hepburn		2.50		
327	Hills	125.50	173.75	118.62	
328	Hillsboro	125.92	7.40		
329	Hinton				
330	Holland	210.80			
331	Holstein	1,742.48	18,270.05	2,105.14	2,213.00
332	Holy Cross	110.50	806.00		
333	Hopeville				
334	Hopkinton	249.56	1,084.74	705.11	

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
800.63		509.43	1,739.54	352.25	2,045.61	4,128.44	268
3,964.11		1,143.00	5,228.34		6,612.29	14,840.63	269
445.17	943.76	81.78	2,834.58		4,638.11	7,472.73	270
675.12	320.00	34.52	1,029.64	500.00	301.54	1,631.18	271
4,406.87	2,275.00	2.86	13,872.21	64.90	1,331.71	15,268.87	272
2,138.80	19,377.72	44.68	20,960.00	635.80	1,737.51	28,962.07	273
7,400.87	781.50	132.18	19,968.22		5,832.45	35,800.67	274
2,602.24	44,816.53	2,644.74	104,238.15	3,598.96	4,251.79	107,987.98	275
2,652.58	967.50	839.25	7,011.66	56.41	8,222.51	15,329.00	276
436.11	52.99	927.87	541.62		266.79	1,736.25	277
1,007.97	1,007.99		1,213.47		1,031.70	2,245.17	278
25,227.42	21,335.14	40.00	25,106.56	1,666.60	12,363.21	47,125.89	279
1,335.14	24.00		3,185.88		827.13	3,513.01	280
1,147.92	1,205.00	1,000.00	4,447.31		6,086.26	10,533.57	281
							282
25,027.60	2,142.50		33,112.39		7,802.86	40,415.25	283
773.54	2,074.58	837.17	6,484.01		1,737.32	8,241.33	284
1,400.87			1,627.84		964.37	2,497.21	285
1,124.30	6,080.00	179.00	7,402.12	3,000.00	3,018.19	10,720.31	286
610.18	1,080.00	582.74	5,564.86		3,141.48	9,306.34	287
1,064.50		80.37	1,335.47	190.95	375.82	1,022.24	288
							289
963.12	6,260.00		9,812.77	319.95	10,132.72	20,945.49	290
1,634.36			2,490.86	247.85	1,141.63	3,874.64	291
515.62	720.00	70.73	1,706.69	442.83	120.63	2,253.63	292
							293
2,860.56	2,028.00	351.86	33,214.60	2.15	8,185.49	41,402.33	294
4,479.00	11,028.01	1,808.24	4,095.35		24,638.54	70,402.84	295
1,472.27			1,711.72			1,711.72	296
324.89		10.27	2,042.15	626.82	2,826.12	5,695.09	297
682.50	531.42		8,300.85		743.15	9,043.93	298
2,309.51	3,829.40	346.70	12,051.41	5,616.72	8,065.46	20,658.59	299
15,336.45	5,050.77	1,331.62	34,402.75	2,500.00	16,590.50	33,968.29	300
1,533.50			1,635.40		413.67	2,038.07	301
815.69			3,704.00		304.89	4,008.05	302
1,038.91	4,277.14		19,834.26	5.15	17,761.23	37,600.77	303
			41,046.51	118.95	12,590.96	54,179.42	304
5,685.79	339.00		2,089.82		4,343.53	6,434.45	305
628.53			676.77		453.51	1,130.28	306
1,508.30		2.95	1,827.82		1,704.84	3,292.66	307
328.33		840.00	1,414.22		2,257.53	3,671.75	308
1,432.79			2,168.79		520.26	2,419.07	309
1,918.49	309.50	106.23	5,203.16		1,752.53	6,955.69	310
366.93	409.00	21.58	2,337.03		696.87	3,232.90	311
480.21		21.68	677.69		343.57	1,021.25	312
130.78	798.46		32,638.21		372.02	2,786.87	313
335.42	4,401.70		12,818.85		3,629.66	16,596.30	314
230.74	56,886.50	22.14	730.00		2,031.79	2,811.88	315
401.05			93,306.21	4,309.66	44,649.41	115,355.40	316
1,212.01	172.00		547.66		654.58	1,213.24	317
			1,540.25		210.90	1,751.15	318
			1,661.74		908.17	2,570.91	319
							320
1,602.00	3,419.00	101.45	7,066.62	1,884.35	1,897.73	19,286.70	321
54.21	62.50		3,005.00		660.23	3,665.23	322
1,522.36			1,911.86		568.16	2,480.02	323
218.17	9,483.67		13,719.20		5,673.50	19,392.70	324
409.90		1.50	708.06		1,081.97	1,790.93	325
95.75			1,345.07		1,011.66	1,109.33	326
924.20			1,068.11		2,428.18	3,496.29	327
1,361.33			1,654.55		1,871.68	3,526.23	328
							329
1,275.83			1,028.00		2,414.63	3,689.63	330
120,220.28	14,814.48		158,777.28		43,877.97	199,655.25	331
186.30			690.38		310.82	1,001.20	332
							333
2,227.35	943.79		5,170.54	2.00	3,247.75	8,430.53	334

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS—GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
331	Hornick	988.81	3,189.24	241.20	
332	Hosper	1,202.19	1,544.55	548.50	128.00
337	Hubbard	180.80	749.30	1,430.20	31.80
338	Hudson	1,026.30	4,069.58	450.05	13.20
339	Hull	497.61	7,301.68	1,158.75	
340	Hunston	61.56	5,092.15	215.33	8.47
341	Hurtville	80.25			
342	Huxley	988.07	815.61	220.50	
343	Imogene				
344	Inwood	501.43	5,273.41	1,013.43	8,217.33
345	Ionia	87.52		118.40	14.00
346	Ireton	725.92	1,180.50	870.00	
347	Irwin		4,138.86	25.00	
348	Jackson Junction	58.00			
349	Jamaica	285.97		844.16	43.00
350	Janesville	265.00	200.17	25.00	
351	Jesup	1,320.95	1,192.75	547.50	
352	Jewell Junction	1,744.70	1,960.52	230.50	
353	Joice	125.72	332.30		75.00
354	Jolley	300.54	2,061.36	194.75	1.00
355	Kalona	547.64	79.11	1,121.85	32.24
356	Kamrar	99.06	845.84		19.78
357	Kanawha	1,781.07	8,451.44	1,790.91	50.37
358	Kellerton	12.95		544.06	
359	Kelley	171.53	1,685.06		21.00
360	Kellogg	263.30	450.50	1,071.11	73.50
361	Kennett	148.51	1,300.00		
362	Kent	310.90	1,636.23		
363	Kenwood Park				
364	Keosauqua	1,297.79	8,709.17	1,126.57	
365	Keota	633.93	2,300.57	745.50	457.57
366	Kewick	80.68	100.00		
367	Keystone	432.20	435.73	887.84	12.13
368	Kimballton	265.98	11,458.78	263.05	
369	Kingsley	538.67	2,600.25	1,800.21	134.75
370	Kirkosa	49.25			
371	Kirkman	88.75	2,724.28	435.95	
372	Kirkville	112.95			
373	Kiron	1,061.77	952.69		
374	Klemme	1,305.53	481.29	488.84	2,188.08
375	Klerim	166.54			
376	Knowlton	57.67			
377	Lacena	157.56	5,504.17		15.00
378	Ladota	183.40	1,163.28	55.50	
379	Lakota	139.97	1,255.67	369.49	31.00
380	Lake Mills	788.20	5,700.83	731.85	394.63
381	Lake Park	1,207.40	9,161.73	403.50	2,475.07
382	Lake View	1,162.07	17,339.26	2,897.77	305.50
383	Lamoni	1,807.86	6,847.16	717.45	1,613.75
384	Lamont	138.79	1,296.14	559.30	
385	Lamotte	252.23	1,887.91		
386	Lanesboro	353.47	130.89	79.30	2.00
387	Lansing	859.44	2,382.57	1,640.50	52.66
388	La Porte City	929.43	861.25	2,954.71	823.06
389	Larchwood	548.50	5,800.11	1,381.46	
390	Larabee	350.47	2,432.78	2.30	
391	Lattimer	192.14	2,222.36		134.38
392	Lattners (R.F.D. No. 14, Via Epworth)				
393	Laurel	354.87		739.05	
394	Laurens	2,195.12	17,992.92	1,647.50	
395	Lawler	5,811.75	4,700.86	1,306.90	
396	Lawton				
397	Le Claire				
398	Ledyard	241.90	685.00	20.00	
399	Le Grand	158.35	100.00		
400	Lehigh	1,008.51	6,001.47	650.00	25.00
401	Leighton	25.16			

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
5,704.15	600.00	5.20	10,518.63		2,761.62	12,580.25	325
869.06	3,305.00		7,497.29		3,449.57	10,946.86	326
3,366.49	11,482.51	2,806.82	20,655.82	3.75	6,700.61	26,700.78	327
1,598.31	3,500.00	1,530.70	12,617.14		6,915.67	19,829.81	328
50,555.48	6,664.92	2,460.08	69,680.52		7,970.63	77,651.15	329
3,805.42	11,011.87	57.26	19,122.02		8,704.54	27,826.56	330
212.35	301.60		513.95		1,151.00	1,664.95	331
2,143.58	2,300.90		4,444.48		6,467.76	10,912.24	332
3,333.32	2,085.74		19,424.65	6,367.53	914.33	26,706.50	333
557.56		30.00	787.53		824.12	1,611.65	334
35,302.33	821.52	143.32	37,213.00	2,888.60	2,534.83	42,667.08	335
306.02	1,006.31		5,562.19	5.00	2,330.35	7,903.47	336
648.25			700.25		52.18	758.38	337
1,588.38	495.00	26.41	3,282.92		5,234.02	6,516.94	338
722.10	719.94		3,992.21		5.02	1,997.23	339
7,682.75	347.00		10,841.45		12,765.95	33,607.40	340
4,739.82	6,435.75	277.36	12,388.65	1,973.92	6,690.04	23,052.61	341
1,161.10	710.96	500.00	3,272.06	1,000.00	112.20	4,384.26	342
300.00	275.50	304.92	4,197.57		1,327.86	5,525.43	343
2,741.00	1,207.92		5,531.60	27.88	1,714.67	7,274.15	344
479.38	6,690.16	2.54	8,351.98		2,327.13	10,679.11	345
4,197.45	300.00	278.69	2,587.54		8,992.30	27,265.21	346
1,238.89	610.75		2,636.29		1,613.82	4,250.11	347
610.75	1,087.46		3,525.80	3.88	1,800.58	5,330.21	348
2,857.94	875.96	1,191.37	5,925.26		8,711.83	14,637.15	349
703.30			2,301.81		767.34	3,069.15	350
304.38	815.25		2,826.78		782.17	3,608.95	351
553.01	300.00		12,095.54		3,840.14	15,935.68	352
6,255.38	3,802.02		16,214.97		2,157.22	18,372.19	353
1,169.75			1,386.43		2,582.89	3,952.32	354
1,317.54	1,840.00		4,945.44		4,554.05	9,499.49	355
1,802.40	1,965.00		12,450.21		23,057.97	35,508.17	356
2,700.49	1,870.75	30,307.13	40,192.25	62.72	15,700.44	55,964.01	357
434.63	138.00		621.88		201.08	822.96	358
743.08	345.00	150.55	4,488.21		1,198.05	5,686.80	359
250.51	155.00		1,910.13		1,010.13	2,920.26	360
			2,014.46		1,485.58	3,500.04	361
1,564.07	7,551.33	81.60	15,656.38		3,757.63	17,414.01	362
323.41			489.95		1,964.02	2,453.97	363
121.47		9.81	16.07		235.05	251.12	364
686.45	1,029.86		7,843.04		1,094.44	8,937.48	365
282.69	4,149.27		5,104.23		3,215.30	8,319.53	366
1,733.25	871.25	47.49	4,700.25		1,013.10	5,713.35	367
907.74	4,268.96	6.43	16,033.83	3.00	5,833.54	21,867.37	368
6,301.22	6.10		23,850.72	3,803.41	1,113.86	28,768.00	369
5,654.90	2,444.18	13,062.91	42,257.81	4,438.50	14,460.01	61,154.82	370
77,378.57	11,913.17	10.03	99,492.81	913.35	18,160.57	118,663.38	371
1,712.00	845.38		4,000.27		1,857.76	5,858.03	372
2,503.70	275.30		5,015.84		2,442.73	7,458.57	373
974.42		1,000.00	1,580.78		997.45	2,578.23	374
4,846.38	11,664.25	1,000.00	22,608.20		2,000.90	25,210.10	375
6,642.28	1,178.77	306.51	15,775.99	1,467.47	511.02	15,754.48	376
1,041.29	1,145.00		10,916.30		15,167.38	26,083.58	377
1,357.80	815.50		5,009.05		880.42	5,889.47	378
1,102.14			3,711.01		2,853.15	6,564.16	379
466.14			1,599.66		1,434.31	2,994.97	380
673.29	10,881.61		30,300.54	9,475.15	34,447.86	83,131.55	381
1,572.34	1,023.75	271.40	14,504.10		2,405.64	16,909.74	382
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TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS GRAND

Number	Town	Total general expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health expenditures
402	Leland	254.97	104.47	90.00	12.50
403	Lenox	1,641.72	29,667.10	789.96	24.70
404	Le Roy	79.87	33.25		
405	Leater	877.00	4,580.66	1,136.00	
406	Lettsville	123.00		284.18	
407	Lewis	442.28	6,567.57	130.40	25.00
408	Libertyville	149.30		64.00	
409	Liddendale	227.34	2,276.81	124.73	
410	Line Springs	1,777.36	632.88		
411	Lincoln	1,124.60	722.74	192.95	
412	Linden	83.84	209.32	145.30	1.00
413	Linsville	268.33	648.67	622.73	11.00
414	Linn Grove	94.61	151.15	15.40	
415	Lisbon	759.96	2,641.22	1,136.00	621.68
416	Liscomb	239.22	54.17	72.60	
417	Littleport	82.66			
418	Little Rock	2,509.56	9,544.76	335.00	
419	Little Sioux	80.00	375.88	5.00	
420	Livermore	699.91	5,561.45	102.10	6.00
421	Lockridge	33.54			
422	Logan	844.50	5,908.38	1,857.31	520.50
423	Lohrville	563.00	1,739.10	730.00	275.00
424	Long Rock	284.52	1,084.42		
425	Long Tyne	542.11	1,791.80		
426	Long Grove	45.00	718.01	45.00	
427	Lorimer	1,095.43		600.90	30.00
428	Lost Nation	1,001.06	2,756.37	160.30	
429	Lovilia	994.17	1,066.40	18.00	24.00
430	Lowden	1,671.00	1,604.42	1,842.53	
431	Low Moor	1,009.11	122.00	395.00	
432	Luzana	131.90	137.07	115.66	
433	Lucas	222.50		568.81	5.00
434	Luther	181.00	1,467.24		
435	Le Verne	2,861.80			
436	Luxemburg	91.80		12.00	
437	Lizerne	398.44		125.25	
438	Lynnville	598.59	1,269.00	411.28	
439	Elyton	154.33	1,086.87	127.57	
440	Macedonia	278.47	618.26	635.12	2.00
441	Mackburg	81.86	75.63	85.30	2.25
442	Madri	830.34	5,650.22	2,077.54	388.43
443	Magnolia	946.58	200.00	8.00	
444	Malcolm	255.78	663.77	485.00	
445	Magdall	300.50	419.41	315.00	
446	Maloy		200.00		
447	Malvern	281.94	1,438.38	1,070.75	
448	Manilla	932.46	15,575.10	1,804.56	1,104.41
449	Manly	270.86	2,058.42	922.65	27.10
450	Manning	1,865.15	4,106.05	3,311.70	1,748.48
451	Manson	1,663.70	5,500.45	912.97	238.02
452	Mapleton	2,566.37	2,999.59	1,545.00	210.88
453	Marathon	213.00	1,385.05	7.00	
454	Marble Rock	1,537.45	9,810.17		
455	Marcus				
456	Marne	212.62	465.65	130.00	
457	Marquette	493.20	2,944.35	270.00	
458	Martelle	82.73		13.26	8.00
459	Martinsburg	113.35	16.45		
460	Martinsdale		265.00	15.00	169.07
461	Marysville	26.30			
462	Masonville	80.00	204.00	80.00	
463	Massena	582.11	110.00	500.30	12.00
464	Matlock	897.46	898.99		
465	Maurea	286.19	13,068.18	660.54	5,676.18
466	Maxwell	460.70	1,841.21		
467	Maynard	274.86		207.45	
468	Mayville (Walcott P. O.)	33.00	106.50		

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
402	1,624.88			2,136.27		108.08	2,244.35	402
403	5,759.71	16,617.56	24.88	42,578.33	3,137.35	9,885.77	56,588.65	403
404	542.89		8.12	644.13	252.56		928.66	404
405	1,881.00			8,653.00		2,722.00	11,215.00	405
406	1,021.25	120.00	27.00	1,665.25	230.00	2,501.32	4,417.55	406
407	973.27	2,529.29		10,455.81		1,871.08	15,358.97	407
408	300.84	226.00		1,230.14		406.38	1,635.52	408
409	1,540.31	1,580.00	69.41	5,599.22		2,726.56	8,385.17	409
410		787.07		1,178.66		3,215.71	6,394.57	410
411	604.18	1,330.50	2.71	4,177.60		49.85	4,227.54	411
412	1,804.19	1,25.00		2,888.25		1,308.80	3,897.15	412
413	1,065.25	2,139.00	27.75	5,749.15		633.10	8,400.25	413
414	6,699.91	2,658.63	3.81	9,353.31	405.00	4,167.76	14,073.77	414
415	54,422.08	950.00	746.47	69,118.56	4,075.56	41,505.12	113,697.68	415
416	1,146.75	83.25		1,700.00	21.00	1,516.25	3,099.12	416
417	666.56	372.65	5.00	1,039.21	332.40	75.50	1,454.17	417
418	1,070.61	9,610.65		22,448.58		6,091.32	28,531.90	418
419	427.16			1,188.27		406.49	1,936.37	419
420	2,801.49	17,350.75		30,436.71	300.00	5,436.84	43,023.49	420
421	1,085.62	286.00		1,784.48		3,789.53	5,573.91	421
422	2,802.82	41,229.19	501.90	54,641.00		21,000.97	75,810.97	422
423	1,600.88	5,668.56		10,900.44	29.70	10,500.44	21,429.14	423
424	301.89	3,098.52		3,098.52	6.75	1,077.39	5,082.60	424
425	3,826.51		882.51	7,659.12		1,306.53	8,825.60	425
426	388.01	287.56	11.00	1,366.07		2,082.09	4,075.97	426
427	2,735.38		18.79	4,250.49		327.95	5,063.32	427
428	1,570.66	7,489.00	33.87	11,278.65	1,485.23	1,749.92	16,500.75	428
429	2,688.61		27.00	2,986.12		3,162.66	6,548.84	429
430	1,123.44	1,132.25		7,213.94		4,311.68	11,525.63	430
431	1,423.27	326.25	723.74	4,489.27	124.50		6,084.23	431
432	524.00			1,560.74		801.36	1,082.12	432
433	1,475.09	2,328.27		2,328.27		69.00	2,407.27	433
434	819.22	108.52	28.34	2,516.06		563.00	3,099.00	434
435		1,553.96		11,927.80	606.25	5,023.50	21,601.62	435
436	213.50			728.60		728.60		436
437	638.59			1,012.96		2,002.82	3,095.80	437
438	1,135.21	602.00		2,588.41		844.81	3,432.22	438
439	2,088.66	2,801.18		6,665.82		2,687.18	10,664.43	439
440	840.94	1,613.88		5,073.35		3,064.04	6,139.80	440
441	335.51	682.00		1,704.08		488.50	2,182.02	441
442	2,757.81	19,702.73	600.48	29,697.87		7,706.23	36,547.42	442
443	114.36			1,366.65		716.27	2,084.84	443
444	1,057.06	1,108.68		4,839.51		2,011.04	6,854.73	444
445	947.41	680.00	24.00	6,667.72	4.13	2,215.32	9,227.43	445
446	255.59			12.65		445.26		446
447	3,027.55	3,000.00	18.13	11,109.45		3,306.25	14,416.80	447
448	1,136.00	15,289.43	2,187.70	75,863.81	2,515.61	6,207.36	89,586.83	448
449	1,464.45	4,973.53	667.81	12,952.56	7,052.56	1,973.66	16,300.43	449
450	9,321.40	35,003.89	75.28	85,725.00	3.50	15,115.16	68,493.66	450
451	6,011.14	98,618.47	4,658.71	115,279.46	7,814.77	13,241.79	126,020.96	451
452	1,565.80	11,844.88	1,000.00	6,224.35		75,344.69	75,344.69	452
453	3,373.98	1,330.00		13,399.19		7,774.92	21,073.12	453
454	308.90	1,000.00		12,641.66		3,675.08	16,678.77	454
455								455
456	2,494.44	719.58		4,047.90	1,300.99	2,400.08	7,863.91	456
457	1,462.38	1,210.53		6,888.69	100.00	30.35	6,919.01	457
458	884.82	136.45	56.11	1,119.67		7,129.67	7,129.67	458
459	767.19			888.96		100.48	1,000.39	459
460		2,100.00		2,519.73		773.73	3,293.43	460
461	155.61			164.91		284.08		461
462		65.51		868.13		222.50	1,111.41	462
463	2,711.96			3,725.80		968.90	4,722.78	463
464	668.00	614.00		1,230.02		225.25	3,486.27	464
465	1,322.60	611.52	19.28	96,779.49	1,034.82	27,816.45	124,625.44	465
466	2,180.94	1,961.87		7,363.65	2.00	5,501.18	12,966.83	466
467	362.82	1,574.21	680.80	6,647.47		1,007.24	4,615.18	467
468	397.13					478.14	924.61	468

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS—GRAND

Number	TOWNS	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
469	McClellanburg	659.29	217.70	559.23	179.83
470	McClelland	8.00	9.75	13.00	
471	McClelland	407.65	18.60	114.80	
472	McGregor	817.90	3,946.85	1,068.51	
473	McIntire	383.67	253.50	113.50	
474	Mechanicville	392.73	2,628.85	1,182.85	314.00
475	Medapolis	532.13	3,619.23	553.45	27.80
476	Melbourne	7,392.38	612.07	212.50	
477	Melcher	477.23	399.40	2,109.00	92.83
478	Melrose	258.76	443.35	212.50	
479	Melvin	88.06	3,394.93	138.05	
480	Menlo	490.10	60.00	21.00	
481	Meriden	273.21	41.67	71.35	
482	Merrill	655.17	12,095.36	1,300.00	
483	Messervy	94.06	351.81	90.00	
484	Meyer	54.00			
485	Middletown	32.00		348.10	
486	Miles	268.09	1,213.56	19.86	
487	Millford	2,671.41	9,806.94	2,011.06	82.70
488	Millersburg	46.50		66.00	
489	Millerton	4.00	7.55	145.00	3.00
490	Millville	256.15	8,298.22	50.80	
491	Millville	305.00	1,080.00	420.00	138.73
492	Minburn	314.97	4,516.51	292.85	62.72
493	Minden	1,283.51	1,708.18	515.00	30.00
494	Mingo	366.72	615.00		
495	Mitchell	32.26			
496	Mitchellville	723.94	3,777.54	556.84	
497	Modale	153.76	1,111.70	180.00	
498	Monaca	292.66	45.16	414.10	
499	Monaca	127.61			
500	Monmouth	55.86			
501	Monona	2,014.65	3,540.88	235.85	20.17
502	Monroe	1,084.18	2,073.81	422.95	25.00
503	Montezuma	1,375.29	9,960.86	2,390.63	73.53
504	Montezuma	115.32		748.41	
505	Montrose	266.43	186.55	58.50	
506	Moorehead	1,132.17	5,680.10	288.70	
507	Moorehead	208.05	1,911.08	95.00	
508	Moravia	332.41	1,010.08	180.00	
509	Morning Sun	478.98	1,386.52	622.00	
510	Morrison	130.97	16.65	10.00	5.00
511	Moulton	730.25	9,278.09	1,880.21	
512	Mt. Auburn	280.13		87.86	
513	Mt. Vernon	975.75	4,134.00	1,238.70	
514	Mt. Sterling				10.75
515	Mt. Union	50.55			
516	Mt. Vernon	5,067.06	19,165.96	1,802.13	3,812.82
517	Mt. Vernon	1,064.90	15,388.50	1,922.23	1,491.34
518	Murray	370.50	1,341.98	1,012.26	68.95
519	Nashua	455.00	5,000.17	2,800.00	13,025.00
520	Nashua	30.75	18.00	58.27	45.79
521	Neola	624.50	9,908.30	1,620.06	55.08
522	New Albion	306.76	12.15	682.55	26.75
523	Newell	487.50	6,233.30	1,042.00	688.02
524	Newhall	581.22		183.25	
525	New Hartford	273.37	968.96	350.88	
526	New Liberty	212.33	2,000.00	60.00	
527	New London	1,480.89	24,400.23	1,564.80	
528	New Market	266.50	300.16	1,302.50	246.51
529	New Providence	90.22		1.00	
530	New Sharon	2,247.22	4,106.70	808.42	
531	New Vienna	361.67	3,109.51	55.00	
532	New Virginia	501.15	44.00	132.76	10.00
533	Nichols				
534	Nodaway	196.06	423.00		
535	Nora Springs	838.87	2,466.12	679.57	138.54

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
469	1,130.61	792.87		3,500.55		2,087.13	5,646.68	469
470	207.16			207.85		1,682.80	1,890.68	470
471	367.05			367.05		1,543.30	2,451.40	471
472	4,092.16	1,076.56	134.00	12,493.00	1,307.29	16,861.04	20,027.28	472
473	1,879.26		216.00	2,146.55		1,872.60	3,872.60	473
474	2,648.44	662.50	16.17	7,715.83	42.50	2,946.01	10,704.43	474
475	3,633.70	1,100.00		9,468.30	1,700.57	4,618.11	15,846.98	475
476				8,468.89	3,061.62	397.90	11,954.87	476
477	1,551.15	5,506.12	878.83	10,794.63	2,989.66	2,945.71	16,730.56	477
478	569.92			1,478.53		1,869.37	3,344.80	478
479	308.72	3,113.83	600.00	7,338.61	1.15	1,642.17	9,151.03	479
480	3,946.79			4,486.89		2,401.88	8,888.77	480
481	820.00			1,215.23		1,552.73	2,768.68	481
482	16,630.71	24,553.69	40.60	55,218.53		4,194.95	59,223.48	482
483	607.43	1,000.00	29.59	2,872.61	426.00	1,796.21	3,066.42	483
484	1,827.17			1,381.17		21.34	1,408.51	484
485	543.24			568.28		1,801.62	2,370.90	485
486	2,027.71	497.50		4,047.74		4,144.48	8,192.22	486
487	6,964.87	9,599.80	76.31	31,305.05	723.95	13,045.31	45,077.31	487
488	687.71			800.21		239.52	1,039.73	488
489	178.93		25.80	13,238.72	280.00	619.93	15,204.08	489
490	3,660.05	577.52		13,238.72		4,490.47	18,029.19	490
491	4,347.50	2,300.00	665.57	9,219.80		12.43	9,232.23	491
492	412.45	3,558.14		9,164.64	160.64	929.00	10,254.33	492
493	1,470.00	410.80		5,714.19		1,177.59	6,891.78	493
494	437.08	622.57		5,098.54	456.74	1,005.71	6,560.86	494
495	461.10	295.38	11.95	800.66		2.00	802.66	495
496	2,183.78	3,537.21	52.24	10,831.35	1.83	4,400.26	15,232.52	496
497	460.44	858.60	44.84	2,898.74	743.44		3,642.18	497
498	927.65	136.52	5.58	3,792.43		3,792.43	7,584.86	498
499	1,488.78			1,616.31		733.22	2,349.56	499
500	1,066.42	130.75		1,571.19		1,447.02	3,018.21	500
501	2,818.63	10,837.61	20,437.14	29,093.38	450.90	19,017.22	48,110.60	501
502	5,139.75	2,733.00		2,998.45		8,298.18	16,015.78	502
503	3,822.32	5,133.46	283.94	23,013.23	1,815.98	8,107.72	32,036.08	503
504	2,431.72	17.90	9.06	3,332.44		3,332.44	6,664.88	504
505	1,365.00			3,816.42		425.78	2,742.20	505
506	772.80	4,188.00	960.00	12,921.85		3,911.91	16,015.78	506
507	219.23	385.00		2,818.35		470.17	3,288.52	507
508	3,187.86	436.07		6,048.22	15.95	923.47	6,987.61	508
509	4,818.51	1,640.00	136.95	8,061.96		3,005.22	12,067.18	509
510	600.56			823.17		503.00	1,326.77	510
511	2,781.81	8,106.71		22,286.07		458.30	27,744.57	511
512	705.44	600.10		1,023.24		806.07	2,428.31	512
513	3,925.21	6,191.01		18,562.34		4,901.50	23,543.84	513
514	160.33			624.14		546.07	1,170.21	514
515	1,003.85			1,846.85		1,048.24	2,895.09	515
516	27,036.43	1,784.74	1,132.24	60,842.30	5,307.85	5,306.49	71,543.64	516
517	332.79	14,423.92		34,336.78		7,497.07	42,035.85	517
518	1,373.43	1,000.00		5,237.12		1,796.23	6,933.35	518
519	5,027.30	350.00	18.46	20,286.42		2,744.45	23,030.87	519
520	472.74			605.51	4.00	2,778.50	3,255.25	520
521	734.08	1,300.25	228.24	14,140.60	3,382.41	2,115.56	20,068.81	521
522	1,963.30	1,782.41	629.71	4,964.26		413.70	5,377.96	522
523	5,287.84	13,215.18	434.47	30,386.30	5,277.85	89,299.35	124,923.53	523
524	2,127.65	1,543.23	189.74	4,630.10		1,125.75	5,755.85	524
525	714.87	833.00		3,065.16	1,000.00	5,136.72	9,301.88	525
526	271.06			2,545.30	5.75	495.87	3,046.01	526
527	6,803.13	4,790.00	255.79	30,236.81		11,444.71	41,681.52	527
528	1,965.88			4,050.53		4,050.53	8,101.11	528
529	448.98			516.30		1,608.12	2,184.82	529
530	2,120.00	16,186.50		25,526.78	2,149.00	3,014.82	30,000.55	530
531	350.75			3,876.93		591.00	4,468.68	531
532	1,692.37			2,040.18		3,061.58	5,071.60	532
533								533
534	168.90			1,387.98		810.41	2,196.30	534
535	5,866.84	3,071.42	461.00	13,921.66	2,362.53	7,062.25	22,006.44	535

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS—GRAND

Number	Towns	Total general government expenditures	Total municipal and industrial expenditures	Total protection of life and property expenditures	Total health department expenditures
536	Northboro	19.35		30.00	
537	North Buzza Vista	60.00			
538	North English	1,172.00	1,668.72	1,167.35	5,846.49
539	North Liberty	417.61	12.30	15.35	
540	North Washington	102.71			
541	Northwood	609.93	5,056.76	1,338.42	182.78
542	Norwalk	137.15	49.50	5.00	
543	Norway	408.57	607.08	642.75	312.00
544	Numa	134.51			
545	Norland	1,680.88	11,476.79	1,423.50	135.00
546	Oakville	365.77	39.41	301.21	83.75
547	Ocheyedan	416.44	1,846.59	1,015.24	29.42
548	Odebolt	1,080.72	8,008.69	2,308.15	7,651.67
549	Ogden	1,421.30	15,192.73	1,534.30	100.00
550	Okoboji				
551	Olita	248.86	14.30		
552	Olin	223.25	1,653.50	900.00	61.86
553	Ollie	1,369.35			
554	Onida				
555	Onslow	254.90	263.06		
556	Orange City	7,733.23	33,547.17		732.85
557	Orchard	92.50	1,000.00	22.50	
558	Orient	294.00	5,959.79	130.00	
559	Orleans	111.97			
560	Ossian	1,388.14	6,419.75	3.45	12,008.01
561	Osterdock	20.50			
562	Oto	233.13	4,137.42	361.00	
563	Ottomow	277.06	1,515.00		
564	Oxford	565.14	600.02	458.17	6.55
565	Oxford Junction	543.52	1,205.43	23.94	1.50
566	Oyena	225.94		219.82	
567	Pacific Junction	233.55	43.18		138.55
568	Packwood	67.29		24.00	5.00
569	Palmer	1,081.87	4,272.75		
570	Palo	149.31			
571	Panama	268.33	222.84	199.16	
572	Panora	2,786.24	15,010.91		
573	Parkersburg	1,613.08	2,212.31	1,256.32	
574	Parnell	596.00	31.50		
575	Paton	1,414.72	8,003.70		
576	Patterson	15.31		59.46	
577	Paulina	373.38	21,636.93	5,134.41	7.30
578	Peria	5,709.19	730.61	286.00	1,735.00
579	Perris	1,064.79			
580	Peterson	278.11			
581	Peterson	474.64	8,402.00	240.00	64.80
582	Pilot Mound	1,303.86	1,548.99	4.25	
583	Pioneer	20.00			
584	Pisgah	128.96		59.76	
585	Plainfield	178.40		30.36	
586	Plano	42.59	11.48		
587	Pleasanton	11.65	172.00	132.00	
588	Pleasant Plaln	48.00			
589	Pleasantville	1,321.43	2,000.75	400.00	39.50
590	Plover	252.44			2.86
591	Plymouth	131.45	4,313.41	238.31	
592	Pocahontas	3,102.47	30,990.56	1,022.04	9,607.35
593	Pock City	48.00		55.95	
594	Pomeroy	297.00	13,356.60	300.90	
595	Popejoy	128.96			
596	Portsmouth	247.80	1,180.46	280.41	5.00
597	Postville	4,018.36	4,355.11	813.75	11.92
598	Prairieburg	107.30	427.72	6.35	7.45
599	Prairie City	686.02	2,240.60	643.89	
600	Prescott	245.40	2,906.19	243.15	
601	Preston	1,097.76	6,212.68	92.55	
602	Pringhar	628.90	2,750.50	1,063.10	508.80

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Number	Total street department expenditures	Total Total Total expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
	1,207.34		24.01	1,341.25	300.00	21.93	1,673.18	536
				66.00		194.71	170.71	537
	1,961.34	3,713.20	22.10	16,486.78	45.50	2,337.74	19,860.78	538
				900.00		729.51	1,689.57	539
	42.30			145.01		673.16	718.17	540
	3,447.52	829.56		11,784.97		10,377.47	22,092.44	541
	2,084.75			2,296.38		1,073.43	3,368.21	542
	2,224.85	568.77		4,778.99		5,833.54	10,614.53	543
	309.95	7.87	22.50	1,104.83		270.42	1,375.25	544
	835.08	2,768.25	134.50	17,804.00		5,339.29	24,188.53	545
	607.88	258.84	17.10	1,614.91	246.50	1,132.90	3,024.40	546
	554.37	7,700.00		12,119.52		5,600.60	15,437.87	547
	1,774.12	100,509.37		122,442.72	7.75	17,028.54	139,479.01	548
	2,045.84	6,000.11	27.50	27,211.84	1,254.53	26,023.16	53,089.52	549
								550
	1,335.54	611.69	1,675.47	8,785.22		321.81	4,107.07	551
	2,409.70	000.00	607.37	7,515.74	1,023.81	137.71	8,676.76	552
	689.72			2,283.07		308.32	2,061.39	553
								554
	802.38	330.00	7.00	1,787.96		2,408.25	4,196.42	555
	1,965.07	35,383.02	1,400.00	80,961.94		23,028.25	108,990.19	556
	155.50	110.00		1,340.50	4,000.00	1,176.16	6,516.66	557
	1,020.68			7,966.47		4,827.43	12,822.90	558
	1,207.00			1,375.78		230.30	1,606.03	559
	1,438.37	1,877.35		23,210.47		1,007.35	24,217.82	560
	351.10			377.00		29.73	407.33	561
	817.33	780.25		6,339.13		1,830.12	8,169.25	562
	712.99	569.55		3,024.33	57.25	2,217.19	5,508.88	563
	2,500.44	801.00		5,040.02		2,522.00	7,632.92	564
	3,334.14	4,613.26	130.65	9,021.44		3,184.48	13,105.92	565
	378.00			823.70		27.23	850.90	566
	1,028.11			2,053.26		301.30	2,041.43	567
	661.30			737.50		1,258.03	2,041.43	568
	1,746.76	1,701.73		8,808.11	1,256.52	8,674.82	18,734.45	569
	330.05			479.66		96.72	576.28	570
	885.95	1,004.37	46.58	2,527.23		2,746.47	5,273.71	571
	2,307.03	3,973.15		25,077.22	1,432.95	9,326.83	36,649.51	572
	2,253.28	35,383.00	170.00	44,066.90	2,000.00	23,294.90	69,361.80	573
	616.38	483.00	75.08	1,703.18		21.00	1,824.18	574
		2,256.90		7,474.83		8,986.37	16,317.70	575
	445.86			564.28		1,112.25	1,706.78	576
	1,357.91	45,430.50	600.49	75,631.22	229.94	3,172.25	76,043.88	577
	800.55	275.00		9,615.38		3,007.19	12,622.57	578
				1,064.79		1,169.06	2,233.85	579
				7,614.48		2,315.87	9,925.30	580
	3,849.48	1,304.96		21,168.72	1,504.00	7,247.62	29,920.34	581
	1,465.80	10,431.48	90.00	75,820.00		1,436.86	90,817.34	582
	408.51	1,534.33	7.46	4,987.41	1.50	2,049.91	7,039.82	583
	365.75			386.78		1,001.07	1,487.85	584
	2,062.01			2,731.56		1,600.23	2,830.45	585
	707.42	1,008.86		220.19		334.06	1,059.77	586
	710.84			548.62	14.02	477.89	1,029.50	587
	300.71		268.00	802.20		181.24	436.44	588
	232.92			20,002.84		7,403.80	28,396.73	589
	254.20	15,459.04		78.15	22.70	3,089.41	8,451.29	590
	2,000.12			5,852.19		5,469.67	10,821.86	591
	4,598.00	31,280.50	4,368.50	75,820.00	3,488.40	19,873.78	96,697.10	592
	553.57			113,424.82	15,012.80	7,647.30	134,179.45	593
	954.31	88,586.95		1,433.62	520.00	1,816.81	2,433.27	594
	876.55	51.92		5,830.92		479.46	2,833.27	595
	96.22	80.00	500.00	45,126.07		20,514.80	65,711.80	596
	1,705.63	33,067.00	470.00	1,300.28		1,098.47	2,437.88	597
	45,126.07			6,705.87		2,827.11	9,532.98	598
	2,134.30			4,808.14		1,433.62	6,266.04	599
	822.40	730.00		11,727.45	47,284.12	541.18	66,022.78	600
	2,468.66	5,308.64		2,484.79		12,102.63	37,000.73	601
		16,734.79	580.53	24,876.49				602

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS—GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
008	Princeton	848.63	432.49	9.77	
009	Promised City	88.77	34.32		
010	Provincetown	48.50	148.30	110.00	15.50
011	Pulaski	38.44		25.25	
012	Quaquebasset	176.61	28.30	69.21	
013	Quincy	1,806.55	463.05	25.00	4,883.00
014	Radcliffe	1,215.01	1,914.02	1,500.00	
015	Rake	1,743.26			
016	Randall		252.41		
017	Randolph	176.30	4,979.50	1,438.18	
018	Rathbun	334.97		69.00	
019	Readlyn	281.36	1,721.22	309.46	
020	Reasnor	119.33	233.53		39.95
021	Redding		25.00		
022	Redfield	255.79	10,330.02	244.00	25.00
023	Redbeek	1,017.23	10,038.40	1,784.77	
024	Rembrandt	203.55	2,836.15		73.64
025	Remsen	1,827.96	1,715.47	1,450.05	226.62
026	Renwick	327.18	6,271.28	141.03	
027	Riceville	296.40	2,067.68	546.31	157.25
028	Richard				
029	Ricketts	224.40	2,386.83	120.00	
030	Ridgeway	65.00	3.00	196.81	12.00
031	Rindard	16.50	30.10		117.00
032	Ringsted	1,860.61	607.61	55.00	
033	Rippey	231.24	1,711.81	130.03	
034	Riverside	880.98	1,018.62		
035	Riverton	169.50	346.08	179.60	
036	Robins	48.50	11.10		
037	Rock Falls	61.38			
038	Rockford	2,964.00	2,800.87	1,349.54	91.73
039	Rockingham	531.57		124.00	20.72
040	Rock Valley	478.29	3,530.69	409.15	1,633.34
041	Rockwell	672.02	1,373.42		
042	Rodman	125.50		66.30	
043	Rodney	212.82	1,710.72	200.45	3.50
044	Roland	287.65	12,915.16	237.14	113.82
045	Rolfe	286.15	5,830.21		
046	Rome	51.50		2,297.01	
047	Rose Hill	154.29		46.45	
048	Rowan	122.98			347.58
049	Rowley	179.25		277.46	
050	Royal	1,000.14	4,915.61	395.68	66.62
051	Rudd	1,085.60	831.72	346.67	
052	Runnells	108.79	27.88	88.34	101.50
053	Russell	193.28	273.30	450.00	
054	Ruthven	552.06	3,810.47	792.75	
055	Rutland		2.00	2.00	
056	Ryan	74.00	820.89	441.08	17.50
057	St. Angelo	856.23	2,230.62	1,337.81	95.71
058	St. Anthony	11.00	3.70	675.16	1.00
059	St. Charles	230.55	80.19	1,726.71	
060	St. Lucas	10.00			
061	St. Mary's	149.20			
062	St. Olaf		292.67		88.54
063	St. Paul (R. F. D. West Point)	161.17	18.50		
064	Sabula	2,530.15	5,667.06	160.00	
065	Salem	157.25	114.75		
066	Salt	142.60	724.31	517.39	
067	Sandborn	827.71	3,885.85	2,065.33	19.00
068	Sandyville (via Aekworth)				
069	Searsville	45.00		157.50	
070	Schaller	3,140.27	12,473.91	217.35	862.62
071	Schleswig	1,806.00	10,633.62	8,039.92	38.75
072	Seranton	354.18	4,921.37	266.61	
073	Searsboro	54.92		706.01	4.50

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
681.25		860.00	2,832.12		1.96	2,834.07	603
445.74		568.83	270.70			820.53	604
940.00	54.00	1,316.35	401.57			1,717.95	605
1,770.22		2,206.91	184.15			2,833.08	606
1,077.61		1,372.43	306.72			1,678.15	607
547.07		7,756.17	4,821.84			12,278.01	608
744.59	687.00	6,061.22	2,456.20			10,013.65	609
		1,743.26	320.55				610
529.70		792.20	106.01			808.21	612
1,234.40	718.25	11,741.78	308.00			12,249.84	613
449.50		844.50	429.92			1,274.42	614
2,121.48	82.50	4,066.67	1,901.56			6,088.23	615
772.74		1,133.00	1,125.00				616
616.90		641.96	364.74			906.73	617
1,201.82	34,150.25	26,270.75	12,729.56			30,520.83	618
1,032.56	4,421.75	21,586.62	28,700.50			28,700.50	619
584.76	178.00	4,170.69	1,694.50			6,049.35	620
4,811.55		10,110.25	11,119.34			21,229.50	621
643.78	2,619.25	9,783.16	1,832.65			12,247.47	622
2,253.00	10,680.07	15,843.39	8,162.50			27,641.50	623
							624
404.06	1,030.08	4,165.36	1,304.07			5,469.43	625
2,307.12	441.10	3,566.22	2,418.01			5,984.23	626
240.77	120.16	556.55	104.54			1,241.34	627
2,612.36	735.15	6,516.73	9,362.38			12,724.76	628
624.74	1,242.00	3,278.83	822.48			5,924.70	629
1,042.80	4,258.89	7,500.92	4,302.61			11,563.53	630
1,499.50		2,196.83	2,325.62			5,127.50	631
165.30		224.92	334.00			719.01	632
222.83		297.71	344.17			641.83	633
6,681.70	3,675.87	61.00	7,324.59			28,087.47	634
4,674.14	3,748.00	36.00	11,094.73			11,094.73	635
3,302.56	9,213.72	1,199.83	28,327.63			39,377.87	636
823.76	6,613.25	82.70	11,162.87			17,449.49	637
462.69		583.19	688.19			688.19	638
119.15	132.23	3,377.87	549.97			2,927.34	639
1,681.50	7,130.02	21,645.39	33,561.29			33,561.29	640
1,928.16	15.47	8,456.90	2,370.39			11,027.29	641
177.82	62.87	261.00	84.67			346.36	642
730.72	1,523.00	2,541.06	312.34			2,853.40	643
1,199.96	36.28	1,716.08	177.56			2,365.36	644
848.65		1,985.64	2,247.31			4,432.95	645
992.94	4,826.87	21.40	9,314.19			15,705.75	646
2,245.18	4,633.41	9,142.67	3,743.38			14,616.05	647
929.71	360.00	1,616.62	1,912.75			4,140.13	648
2,081.36		3,574.31	1,135.07			4,700.38	649
1,543.33	7,705.48	14,696.91	1,332.20			19,839.49	650
680.97		608.97	894.35			1,583.82	651
1,473.17	220.00	3,065.64	1,448.07			4,908.71	652
4,320.01	13,928.04	22,824.42	24,655.15			24,655.15	653
677.52	150.00	1,021.41	1,188.06			1,188.06	654
1,726.71		2,250.94	531.25			8,015.53	655
333.20		363.20	222.90			606.10	656
223.06		382.35	10.92			296.27	657
206.51		462.72	1,835.85			2,418.07	658
57.00		236.67	116.49			333.16	659
600.58	2,116.90	10,974.00	2,822.79			13,905.82	660
2,540.92		2,972.23	888.41			8,897.63	661
617.97	1,518.48	5,559.70	5,560.54			5,560.54	662
5,265.50		13,821.73	5,833.32			24,994.00	663
1,539.94		1,740.44	1,248.03			2,663.47	664
2,620.12	20,000.00	31,697.27	31,697.27			31,697.27	665
3,226.80	35,181.74		6,306.70			38,364.62	666
4,294.95	8,351.22	18,533.11	18,533.11			18,533.11	667
							668
							669

TABLE NO. 2--(CONTINUED)--TOWNS--EXPENDITURES--WARRANTS--GRAND

Number	Towns	Total general government expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health department expenditures
670	Sergeant Bluff	80.06	30,759.55		
671	Shambaugh	324.30	24.13	750.00	
672	Shannon City	322.15	165.21		
673	Sharpsburg	116.74	429.10	14.48	
674	Sheffield	2,129.34	2,274.93	1,349.94	275.20
675	Shelby	432.87	933.15	955.00	277.72
676	Sheldahl	101.98	174.18		
677	Shells Rock	406.44	3,616.58	841.63	
678	Shellsburg	206.27	2,273.79	55.14	
679	Sibley	6,254.16	86,412.02	2,199.06	247.43
680	Sidney	987.78	14,345.00	3,009.93	15.42
681	Silver City	186.97	949.27	142.00	
682	Sioux Center	1,567.92	7,840.56	2,778.47	1,113.94
683	Sioux Rapids	2,155.96	9,014.06	137.36	601.00
684	Slater	145.03	1,519.06	81.50	40.00
685	Sloan	207.55	980.30	1,237.83	
686	Smithland	462.18	1,637.38		
687	Soldier	878.02	16,908.32	60.00	1.00
688	Solon	721.73	585.73	606.07	22.00
689	Somers	36.69	26.00		
690	South English	270.67			
691	Spillville	177.98	230.08		
692	Spirit Lake	3,950.70	9,816.44	3,506.51	790.75
693	Spragueville	67.30	134.79	19.00	1.00
694	Springbrook	92.04		6.25	
695	Spring Hill				
696	Springville	481.21	327.01	748.00	
697	Stacyville	58.12	941.00	505.00	
698	Stanhope	128.10	1,188.00	130.00	116.24
699	Stanley	30.65		.94	15.00
700	Stanton	572.52	1,878.22	1,011.34	
701	Stanwood	172.00	1,196.13		
702	State Center	2,632.68	27,308.43	940.72	67.30
703	Steamboat Rock	138.57		130.40	92.75
704	Stockport	192.41	4.45	306.47	2.50
705	Stockton	122.91	145.65	58.23	
706	Stout City	1,862.94	32,102.04	149.60	97.64
707	Stratford	425.34	1,212.31		
708	Strawberry Point	9,056.83	1,816.36	250.00	84.20
709	Struble	60.00	15,580.87	1,209.86	7.30
710	Sully	318.85	1,261.66	365.00	
711	Sumner	230.51	1,001.10	607.83	
712	Superior	3,728.45	6,049.32	792.55	2,069.27
713	Sutherland	310.31	2,282.76	67.00	
714	Swaledale	608.57	2,406.74	980.70	228.40
715	Swan	92.60		102.71	
716	Swea City	1,148.96	3,636.30	633.30	127.11
717	Tabor				
718	Templeton	541.23	668.48	738.51	17.19
719	Tennant	85.48	402.25		
720	Terrill	355.57	1,794.33	387.25	
721	Thayer	93.00	23.10		
722	Thompson	469.50	1,615.16	900.00	
723	Thor	50.58	30.00	88.00	
724	Thornburg				
725	Thornton	348.74	35.00	306.00	19.50
726	Thurman	871.80			
727	Tiffin	67.00	2.50	28.69	
728	Tingley	254.13	379.03	138.55	15.50
729	Titonka	92.30		74.54	
730	Toronto	206.03			
731	Treynor	608.05	68,126.34	2,050.21	101.80
732	Tripoli	640.80	1,006.80		
733	Truesdale	495.00	3,806.44	840.00	15.00
734	Truro	105.00	1,783.23		
735		122.35	1,125.47	250.00	

OUTSTANDING APRIL 1, 1923--BALANCE CASH MARCH 31, 1924--TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
670	1,513.04	450.00	1,588.64	34,330.28		4,888.00	39,200.27	670
671	968.61			2,037.04		100.23	2,137.27	671
672	1,561.07		27.00	2,067.58	800.75	74.91	2,941.19	672
673		275.00		905.27		283.38	1,188.65	673
674	4,665.32	2,900.75	5.79	14,431.36		5,673.81	21,106.80	674
675	964.19	24,572.32	654.72	28,879.07	805.00	9,830.31	39,705.78	675
676	1,227.56			1,506.72		803.02	2,308.74	676
677	2,219.63			7,077.28		2,067.40	10,562.12	677
678	2,064.52			4,809.22		2,804.69	7,674.43	678
679	2,107.92	88,917.42	9,131.87	105,800.87		13,219.87	129,020.74	679
680	4,069.66	25,244.77	626.34	48,823.45		5,561.75	54,385.20	680
681	281.50		40.07	1,644.23	670.00	4.30	2,315.82	681
682	9,181.13	31,021.55	302.86	38,585.54		12,855.85	51,441.39	682
683	2,328.15	300.00	499.15	15,455.67		1,905.43	20,706.20	683
684	1,829.44	964.00		4,500.02	65.30	1,181.03	5,516.25	684
685	5,668.23	1,068.63		9,091.78		8,130.16	17,221.94	685
686	292.63	330.50		2,645.18		1,770.88	4,414.06	686
687	242.38		1,227.08	19,402.87		1,905.43	20,706.20	687
688	2,241.21		4,206.74	2,645.18		8,785.20	15,062.00	688
689	173.90			236.30		1,000.94	1,277.24	689
690	1,505.22			1,773.50		674.30	2,448.29	690
691	1,478.43	473.50	34.30	2,486.23		925.82	3,412.05	691
692	8,904.55	78,122.30	5,612.68	110,703.53	5,549.94	31,848.80	148,102.87	692
693	469.04			672.13		146.00	818.23	693
694	111.30			209.59		74.29	283.88	694
695								695
696	3,805.281			4,861.51		1,781.35	6,642.63	696
697	1,554.42	992.25		4,142.69		2,809.50	7,942.25	697
698	5,046.25	11,425.30		17,969.05	845.00	1,831.01	20,675.06	698
699	378.08			424.64	82.70	1,044.08	1,561.37	699
700	2,355.45	6,027.45	90.56	12,806.06		7,223.56	20,029.62	700
701	3,463.75	837.50		5,608.98		5,498.51	11,107.49	701
702	5,753.15	2,929.62		39,026.30	23.11	12,068.52	51,095.93	702
703	1,150.16			1,560.49		833.18	2,393.67	703
704	959.48		20.00	1,545.51	809.00	218.26	2,583.77	704
705	119.06			445.73		522.08	949.26	705
706	5,590.71	32,344.00	439.53	72,636.16		36,066.99	108,702.15	706
707	1,377.90	536.00		4,731.55	1,000.00	1,304.56	6,036.11	707
708	12,089.49	12,069.30	156.50	25,065.29	1,245.00	2,555.07	30,490.75	708
709	612.30		1,568.30	19,330.16	14,403.27	6,231.59	30,964.35	709
710	193.70		137.10	2,306.34	809.35	23.30	3,138.99	710
711	608.99	678.75		8,127.18		4,047.56	7,774.71	711
712	101,099.47	16,637.69	864.06	131,830.22	7,700.45	9,428.00	148,970.27	712
713	642.70	510.00	750.00	4,943.77		867.96	6,560.73	713
714	3,847.72	725.62	1,247.20	10,155.56		9,235.54	19,390.49	714
715	458.27	222.74		876.01		203.04	1,079.05	715
716	294.02			600.91		618.78	1,219.69	716
717	1,929.49	9,420.05	2,500.00	19,456.19		5,292.94	25,146.13	717
718								718
719	889.70	1,610.53		4,363.74	801.87	438.66	5,004.24	719
720	215.00		.68	764.01		229.64	993.65	720
721	1,148.29	1,517.00		5,182.44		5,781.86	10,964.30	721
722	421.49			837.50		1,424.97	2,262.46	722
723	3,733.21	2,500.96	23.54	9,243.47	997.10	4,638.70	14,884.27	723
724	2,112.90	100.00		2,900.45		17.18	2,917.63	724
725								725
726	1,239.22	146.32	413.10	2,594.38	5.99	2,222.01	4,812.79	726
727	338.48			1,705.37		940.50	2,645.87	727
728	942.81		8.25	1,540.77	132.02	2.78	1,676.15	728
729	1,475.58	1,575.00		7,302.39	2.88	1,224.83	8,530.10	729
730	1,718.40			2,225.54		1,628.27	3,343.71	730
731	222.35			1,158.56		601.17	1,760.73	731
732	3,623.71	6,886.72	2,506.81	84,408.04	90.74	9,597.59	94,597.97	732
733	874.80		750.11	3,064.21		5,769.54	9,622.75	733
734	3,240.91	8,175.00		11,635.94		5,233.11	16,869.05	734
735	277.14	500.00		2,658.27		154.08	2,792.40	735
736	1,753.82			8,251.71	1,480.00		4,781.71	736

TABLE NO. 2—(CONTINUED)—TOWNS EXPENDITURES—WARRANTS GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health expenditures
737	Turin	55.75			
738	Udell	116.65		222.50	
739	Underwood	442.16	340.90		
740	Union	515.00	1,175.00	1,540.00	450.00
741	Unionville	197.47			
742	University Park	227.19			
743	Urbana	275.84		222.40	106.08
744	Urbansdale	1,692.75	5,536.84	583.00	
745	Ute	439.15		2,540.00	
746	Vail	1,074.12	8,681.96	369.50	
747	Valeria	427.65	6,626.38	2,211.55	5,718.71
748	Van Horn	565.95		680.00	
749	Van Meter	95.30	114.83	69.00	
750	Van Wert	122.60	8.10	4.00	66.10
751	Varina	233.64	1,680.63	947.25	556.04
752	Victor	339.15	2,431.75	607.50	132.75
753	Vincent	186.34	94.75	128.67	702.19
754	Vining	45.84		35.00	
755	Volga City	196.25		27.00	
756	Wadena	176.67	361.78		
757	Walcott	354.34	530.19	856.00	319.40
758	Walker	690.62	1,429.06	675.75	
759	Wallingford	55.30		145.21	
760	Wall Lake	1,110.35	10,272.62	1,064.10	
761	Walnut	566.11	15,518.76	1,155.87	38,058.93
762	Wapello	1,139.06	10,028.17	1,209.49	1,770.30
763	Washta	193.07	600.78		
764	Waterville	31.75	1,049.16	25.30	
765	Waucoma	138.45	166.10	4,507.80	
766	Wauke	1,221.01	6,430.48	155.92	
767	Wayland	508.15	230.00	50.87	
768	Webb	304.87	419.38		
769	Webster	96.88	25.30		
770	Weldon	202.00		51.81	2.55
771	Wellman	797.05	4,043.79	414.34	
772	Wellburg	645.19	2,460.45	732.25	16.00
773	Welton	48.94			
774	Wesley	2,068.00	252.00		10.00
775	West Bend	140.80	7,634.32	609.69	
776	West Branch	628.50	2,316.08	1,572.28	56.30
777	West Burlington	482.07	131.70	102.95	326.62
778	West Chester	25.74			
779	Westfield	244.56	2,251.35	10.00	127.75
780	Westgate	122.21	459.95		15.00
781	West Liberty	3,925.47	38,018.09	1,597.35	781.14
782	West Mitchell	86.06			
783	Westphalia	111.49		23.65	
784	West Point	1,385.14	5,128.81	504.33	5.00
785	West Side	237.20	943.80	1,137.35	240.00
786	West Union	2,110.50	5,522.24	730.48	1,515.92
787	Wheatland	191.19	955.86	700.00	
788	Whiting				
789	Whittemore	736.34	6,128.34	550.60	
790	Whitten	374.28	461.12	416.45	
791	Willey (Carroll P. O.)	30.57			
792	Williams	497.01	1,973.16	777.89	58.12
793	Williamsburg	4,521.52	9,718.12	2,791.77	12,861.02
794	Williamson	144.95		60.00	
795	Wilton Junction	614.52	15,381.86	2,195.61	80.82
796	Winfield	2,144.13	5,830.24	7.50	658.25
797	Winthrop	214.88	12,725.25	1,909.23	19,623.74
798	Wiot	125.80	35.20	43.70	
799	Woden	24.20			
800	Woodbine	1,593.46	6,214.00	1,990.50	
801	Woodburn	129.85	195.29	16.00	4.00
802	Woodward	1,679.32	2,364.05	607.70	61.00
803	Woodstock	141.00	2,968.06	1,230.65	20.00

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Total direct department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures for year	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
161.02		33.00	249.77		223.24	573.01	787
180.50			588.75		974.06	1,513.82	788
484.25	986.68		2,354.97		4,376.37	7,231.34	789
1,850.00	1,435.00	108.64	6,771.73		10,281.12	17,062.85	790
278.84			473.31		218.80	692.11	791
1,692.75			2,165.43	29.66	352.56	2,547.95	792
439.15	2,540.00		2,777.08		875.27	7,802.33	793
2,031.07	1,270.00		5,738.53	4.50	258.65	6,001.98	794
916.80	11,947.50	2,500.00	25,469.97	1,108.36	8,045.97	35,243.40	795
2,157.80	1,005.00		16,742.18		9.71	16,751.89	796
292.00			319.10		1,730.08	2,049.75	797
5,016.47	1,125.45		37,416.14		8,700.56	46,182.70	798
3,672.78		87.25	3,980.25	200.00	4,180.25	7,960.50	799
974.94			1,106.34		685.58	1,790.92	800
1,004.12	570.00		4,275.78		306.29	4,582.07	801
3,997.07	18.82		9,184.04	81.54	2,017.73	11,283.30	802
640.84	1,250.50	.73	3,008.08	\$70.92	524.15	3,809.92	803
846.74	243.05		1,171.03		604.53	1,795.56	804
4,135.82		22.97	4,375.11	459.48		4,825.59	805
1,164.94			2,364.30		2,364.30	4,729.20	806
3,730.29	6,358.00	771.80	10,860.00		2,184.86	19,542.86	807
691.41		137.97	3,578.42	4,205.95	244.06	8,029.43	808
1,110.46			1,318.17	500.00	2,131.23	3,969.40	809
5,470.69	7,567.50		23,785.10		18,667.62	42,452.72	810
1,158.25	31,320.10		80,880.40		8,225.87	90,106.27	811
123,739.17	2,278.33	830.19	160,492.97	0,000.15	5,708.73	166,201.70	812
1,258.65	6,320.00		8,501.50		13,513.11	21,814.71	813
1,571.41	496.00		2,164.42		680.17	2,844.59	814
1,022.55		35.20	5,953.80	1.80	291.59	6,247.25	815
1,836.15	614.66	71.30	10,309.81		6,168.08	16,477.89	816
3,666.98			4,564.80		3,263.29	9,418.19	817
1,151.35			1,586.50		3,286.16	5,023.95	818
501.64			900.40		616.31	1,516.71	819
414.34			900.40		840.87	1,741.27	820
5,183.83		97.50	10,082.77		4,970.80	15,053.57	821
4,153.70	15,455.15		21,471.74	4,460.64	5,441.66	31,373.43	822
427.49			476.43		1,060.34	1,536.83	823
8,018.89	1,647.50	17.40	13,110.41	408.77	75.88	13,586.06	824
4,778.71	1,397.70	248.44	14,807.86	3,900.74	1,572.20	20,320.80	825
3,815.06	7,392.50		15,981.10	478.18	9,391.23	25,850.51	826
983.94	1,055.62	48.00	3,990.40		2,065.45	6,055.85	827
1,179.44			1,306.18		36.55	1,681.73	828
					809.43	6,307.49	829
	400.00	308.12	3,441.77	1,998.29	234.88	5,682.20	830
633.66	1,050.00	122.50	2,602.82		67,447.16	11,391.56	831
2,386.11	9,947.00		56,026.16		77.14	233.15	832
139.40			255.84		137.54	443.88	833
800.72	5,918.25		12,945.25	2,821.66	5,964.31	22,173.61	834
1,841.65		568.	2,468.14		4,415.79	6,884.53	835
119,630.50	24,369.30	129.07	153,879.50	9,879.57	12,680.20	175,571.27	836
1,940.18		116.65	3,914.88	1,060.25	4,482.00	9,463.19	837
1,871.63	2,314.00		11,606.83	12.50	3,728.22	15,341.58	838
308.23			1,481.68		911.27	2,392.95	839
41.10		25.00	96.97		504.77	601.74	840
3,825.51	8,435.50	162.29	15,600.27		10,316.36	26,015.96	841
14,180.28	62,814.15	1,012.87	107,815.74		10,378.48	118,372.22	842
1,166.65			1,480.25		1,278.79	2,758.94	843
4,149.51	5,590.50	6,878.41	35,301.43	7.32	5,527.85	40,426.62	844
1,909.23	19,623.74		30,168.09		2,568.38	37,696.39	845
1,081.06	3,800.00	37.51	17,927.71	4.02	4,017.81	21,924.81	846
311.40	533.75	97.30	1,104.30	532.62	1,106.31	2,210.61	847
335.71			1,462.96		1,067.83	2,530.79	848
1,837.25	27,184.38		38,419.00		30,300.27	68,719.27	849
1,115.96			1,400.80		649.34	2,110.14	850
4,086.56	6,868.92	1,271.68	16,978.61	58.68	1,797.11	18,829.40	851
707.37	651.25		5,718.51	15.35	1,955.97	12,759.63	852

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health expenditures
804	Worthington.....	162.81		689.25	
805	Wyoming.....	848.98	1,235.19	115.00	
806	Yale.....	77.06	1,005.83	206.15	
807	Yeller.....	69.19		40.68	
808	Yorktown.....	154.86	36.68	573.00	
809	Zearing.....	594.67	1,101.00	78.14	\$ 00
810	Zwingle.....	50.00		37.44	

OUTSTANDING APRIL 1, 1923—BALANCE CASH MARCH 31, 1924—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
485.42			1,227.32		281.53	1,718.85	804
\$3,581.57		49.00	5,774.59	700.00	13,281.06	19,856.65	805
1,706.25	850.00	38.80	3,973.17		3,846.14	7,819.31	806
549.10		463.00	1,138.92	1,000.00	304.98	2,333.90	807
1,462.29	170.00		2,188.77		473.82	2,662.59	808
1,025.88	2,040.00		5,445.78		3,102.03	8,548.71	809
1,986.28		168.65	1,860.37	600.00	140.37	2,000.74	810

TABLE NO. 3—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
	Grand Totals.....	\$ 4,993,077.05	\$ 4,833,357.58	\$ 114,440.48	\$ 196,770.98
1	Ackley.....	17,800.00	25,900.00		2,900.00
2	Ackworth.....				
3	Adair.....	18,000.00	7,000.00		
4	Adel.....				
5	Adel.....	4,000.00	21,300.00		
6	Agency.....				
7	Ainsworth.....	4,500.00			
8	Akron.....	11,500.00	48,000.00		2,020.00
9	Albert City.....		24,700.00		16.50
10	Albion.....				
11	Alburnett.....				
12	Alden.....	4,750.00			
13	Alexander.....		5,500.00		
14	Albion.....		500.00		
15	Allison.....	30,000.00	9,050.00		
16	Alta.....	40,000.00			4,181.80
17	Alta Vista.....				
18	Alton.....	27,500.00			
19	Altoona.....			500.00	
20	Alvord.....				
21	Andover.....				700.00
22	Andrew.....				
23	Anita.....	97,431.81			2,068.61
24	Ankeny.....		23,000.00		
25	Anthony.....	8,100.00	15,500.00		2,510.00
26	Applington.....		10,500.00		
27	Arcadia.....		5,000.00		
28	Archer.....				
29	Arcadia.....				
30	Arion.....				3.95
31	Arisepe.....	2,000.00	8,000.00		
32	Arlington.....	35,000.00			
33	Armstrong.....	28,800.00			
34	Arnolds Park.....	7,800.00	24,500.00		5,018.31
35	Arthur.....	5,000.00			
36	Ashton.....				3,000.00
37	Aspinwall.....				
38	Atalissa.....				
39	Atbelstan.....				
40	Atkins.....	5,000.00			853.74
41	Auburn.....		23,000.00		
42	Aurelia.....	7,500.00	4,000.00		1,620.50
43	Aurora.....				
44	Avoca.....	11,500.00	10,000.00		
45	Ayrshire.....	23,000.00			12,943.15
46	Badger.....				
47	Bagley.....	17,000.00			3,890.75
48	Bailey.....				161.42
49	Baldwin.....				
50	Bancroft.....	17,500.00	15,000.00		
51	Barnes City.....		2,500.00		433.24
52	Barnum.....				
53	Bassett.....				
54	Batavia.....				191.00
55	Battle Creek.....	28,500.00			
56	Baxter.....	17,000.00	25,000.00		
57	Bayard.....	19,500.00			
58	Beacon.....				
59	Beaconsfield.....	8,000.00			
60	Beaman.....				240.90
61	Beaver.....				
62	Bellevue.....		6,000.00	8,300.00	4,565.08
63	Belmont.....	8,000.00	18,000.00		111.00
64	Bennett.....				500.00
65	Benton.....				
66	Berkley.....				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous account debts	Total special debts
	\$ 74,150.50	\$ 31,395.01	\$ 9,745,211.70	\$ 5,305,989.46	\$ 107,888.72	\$ 4,587.93	\$ 5,418,176.11
1			46,300.00				
2			35,000.00				
3			25,250.00				
4			4,800.00				
5			62,020.00				
6	500.00		24,715.50				
7			4,150.00				
8			5,500.00		3,300.00		3,300.00
9			500.00				
10			12,250.00				
11			52,484.80	8,000.00			8,000.00
12			27,550.00				
13			500.00				
14			700.00				
15			63,500.42	148,924.70			148,924.70
16			2,000.00				
17			26,110.00				
18			16,500.00				
19			5,000.00				
20			2,003.90				
21			8,000.00				
22			35,500.00				
23			28,800.00				
24			37,318.31	62,708.98			62,708.98
25			5,000.00				
26			5,000.00				
27							
28							
29							
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55							
56							
57							
58							
59							
60							
61							
62							
63							
64							
65							
66							

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
67	Bernard				
68	Bertram				
69	Beverlyton				
70	Birmingham				
71	Blairsburg				\$,571.10
72	Blairtown	3,000.00	12,000.00	6,500.00	
73	Blakesburg				600.00
74	Blanchard		4,500.00		
75	Blencoe				
76	Blockton	8,000.00			
77	Blue Grass	2,250.00			
78	Bode	27,000.00			
79	Bonaparte				
80	Bondurant	3,000.00			158.36
81	Boulton	600.00			533.00
82	Boxholm				
83	Boyd	7,000.00	6,700.00		
84	Braddyville				6.00
85	Bradgate	10,000.00			3,500.00
86	Brandon	20,000.00			
87	Brayton			400.00	
88	Breda	8,000.00			
89	Bridgewater				
90	Brighton	50,800.00			\$,161.35
91	Bristow	15,000.00	2,600.00		
92	Britt	6,000.00	17,500.00		1,253.19
93	Brooklyn	30,500.00	1,000.00		185.26
94	Brunsville				410.41
95	Buckeye				2,500.00
96	Buck Grove	5,000.00			
97	Buffalo	1,800.00			
98	Buffalo Center	11,000.00			4,972.47
99	Burt	14,000.00	12,000.00		204.66
100	Bussey				
101	Calamus				
102	Calender		12,000.00		1,408.96
103	Calmar	8,300.00	20,800.00		
104	Calumet				274.73
105	Camanche				
106	Cambridge	15,900.00			1,742.86
107	Cantril				140.00
108	Carbon				
109	Carleton				
110	Carpenter	7,000.00			
111	Carson		12,500.00		
112	Cascade				1,810.51
113	Casey	11,500.00			1,429.77
114	Castalia		2,000.00		
115	Castana	15,000.00			
116	Castle Hill (R. F. D. Waterloo)				
117	Cedar Heights (R. F. D. Waterloo)			1,265.00	822.82
118	Center Junction	8,700.00			
119	Center Point		7,000.00		
120	Central City	9,000.00	10,000.00		
121	Charlotte		9,000.00		
122	Charter Oak		30,000.00		
123	Chateworth				
124	Chelsea	9,000.00			905.00
125	Chester				
126	Chillicothe				
127	Churchland	45,500.00			4,785.73
128	Cincinnati				
129	Ciara		9,500.00		10.78
130	Clarence	8,000.00			
131	Clarksville	5,500.00			\$,130.00
132	Clayton			122.00	820.72
133	Cleardale				12.35
134	Cleghorn				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts
67							
68							
69							
70							
71			\$,571.10				
72			\$1,500.00		1,462.96		1,462.96
73			600.00				
74			4,500.00				
75							
76			5,000.00				
77			2,250.00				
78			27,000.00	15,000.00			15,000.00
79							
80			3,158.36				
81			1,133.00				
82							
83			12,700.00	20,500.00			20,500.00
84			6.00				
85			12,500.00				
86			20,000.00				
87			400.00				
88			8,000.00				
89							
90			\$5,001.25	12,000.00			12,000.00
91			17,500.00				
92			24,753.19	500.00			500.00
93			40,076.26				
94			410.41				
95			2,500.00				
96			5,000.00				
97							
98			15,972.47				
99			25,204.66	12,529.38			12,529.38
100							
101							
102			12,408.96				
103			28,100.00				
104			274.73				
105							
106			18,642.86				
107			140.00				
108							
109							
110			7,900.00				
111			12,500.00	16,500.00			16,500.00
112			1,810.51				
113			12,929.77				
114			2,000.00				
115			15,000.00				
116							
117			2,067.82	99,185.25			99,185.25
118			2,000.00				
119			7,000.00				
120			19,000.00	14,442.40			14,442.40
121			9,000.00				
122			30,000.00				
123							
124			9,900.00				
125							
126							
127			50,586.73	8,700.00			8,700.00
128							
129			9,510.78				
130			8,000.00				
131			8,429.00	16,000.00	8,806.96		24,806.96
132			1,422.01				
133		560.20	12.25				
134							

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
135	Clemons				400.00
136	Clermont				
137	Clio				56.34
138	Clover Hills (via Valley Junction)				
139	Clutier				
140	Coburn				730.82
141	Cogron	4,000.00			4,000.00
142	Colin	19,400.00			19,400.00
143	Coliasburg				932.00
144	College Springs				932.00
145	Collins				20.52
146	Colo	15,500.00			15,500.00
147	Columbus City				
148	Columbus Junction	3,000.00	19,000.00		22,000.00
149	Conesville				
150	Conrad		7,000.00		7,000.00
151	Conway				
152	Coon Rapids	35,000.00			35,000.00
153	Coppock				
154	Coraville (via Iowa City Route)				
155	Correctionville		18,000.00		18,000.00
156	Corwith	6,000.00	7,500.00	5,500.00	452.10
157	Corydon	130,722.32	30,000.00		4,749.52
158	Cotter				
159	Coulter				
160	Craig	8,800.00			780.87
161	Crawfordsville	15,900.00			354.25
162	Cromwell				
163	Crystal Lake				
164	Cumberland		2,500.00		
165	Curlew	3,500.00			3,500.00
166	Cushing	12,000.00	15,412.55		1,680.00
167	Cylinder				
168	Dakota City		12,500.00		
169	Dallas				1,688.64
170	Dallas Center	22,100.00			302.10
171	Dana				
172	Danbury	19,200.00			165.66
173	Danville	900.00			500.00
174	Davis City	16,500.00			
175	Dawson	5,000.00			
176	Dayton	25,500.00	13,500.00		
177	Deatur City				
178	Dedham	4,000.00			
179	Deep River	5,500.00			
180	Defiance				
181	Delaware				
182	Delhi				500.00
183	Delmar				
184	Deloit	10,000.00	6,000.00		
185	Delphos				
186	Della				
187	Denver				439.63
188	Derby		15,137.00		15,137.00
189	De Soto				
190	De Witt				
191	Dexter	45,500.00	32,000.00		32,000.00
192	Diagonal				46,556.42
193	Dickens				
194	Dike	2,800.00			2,800.00
195	Dixon	2,800.00			2,800.00
196	Dolliver	5,000.00			5,000.00
197	Donahoe	5,000.00			5,000.00
198	Donnan		4,000.00		4,000.00
199	Donnellson				
200	Doon		5,000.00		5,000.00
201	Dougherty	23,100.00			2,461.81
202	Dow City	2,800.00	300.00		5,542.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		400.00					135
		56.34					136
							137
							138
		730.82					139
		4,000.00					140
		19,400.00					141
		932.00					142
							143
		20.52					144
		15,500.00					145
							146
		22,000.00					147
							148
		7,000.00					149
		35,000.00	16,500.00			16,500.00	150
							151
		18,000.00					152
	6,800.00	35,655.10	40,500.00			40,500.00	153
		135,471.81					154
							155
		9,585.87					156
		15,854.25					157
							158
							159
		2,500.00					160
		3,500.00					161
		29,002.35					162
							163
		12,500.00					164
		1,688.64					165
		22,462.10					166
		19,365.06	7,000.00			7,000.00	167
		1,400.00					168
		16,500.00					169
		5,000.00					170
		39,000.00	20,176.96			20,176.96	171
							172
		4,000.00					173
		5,500.00					174
							175
							176
							177
							178
		500.00					179
		6,000.00					180
		10,000.00					181
							182
		439.63					183
		15,137.00					184
							185
							186
							187
							188
							189
		32,000.00					190
		46,556.42	46,500.00			46,500.00	191
							192
		2,800.00					193
		2,800.00					194
		5,000.00					195
		5,000.00					196
		4,000.00					197
							198
		5,000.00					199
		25,661.81	28,500.00			28,500.00	200
							201
		9,542.00					202

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
208	Dows	11,800.00			
209	Drakeville				
210	Dumont		19,700.00		9.65
211	Duncombe	6,800.00			943.77
212	Dundee				
213	Dunkerton				
214	Dundlap	32,000.00			10,157.34
215	Durant	21,100.00			
216	Dyersville	14,000.00			
217	Dysart	30,000.00	14,000.00	2,000.00	
218	Earlham	24,100.00	11,000.00		
219	Earling				
220	Earlville	3,500.00			
221	Early	10,800.00	10,000.00		3,661.28
222	Eddyville	5,300.00	30,000.00		1,106.19
223	Edenville (Rhodes P. O.)	7,500.00			500.00
224	Edgewood	24,000.00			3,271.07
225	Ederon				
226	Edridge	4,000.00	1,000.00		
227	Elgin	30,300.00			587.39
228	Elkader				505.00
229	Elkhart		9,500.00		
230	Elk Horn	9,000.00			
231	Elkport				1,447.02
232	Elliott	6,300.00	6,000.00		
233	Ellston				1,063.81
234	Ellsworth		16,500.00		
235	Elma	24,000.00			
236	Elly				
237	Emerson				
238	Epworth	6,500.00	2,000.00		
239	Essex	2,000.00			
240	Everly	41,500.00			
241	Extra	7,000.00	24,500.00		
242	Exline				2,000.00
243	Fairbank	10,000.00	5,000.00		8.56
244	Farley		14,400.00		
245	Farmersburg				
246	Farmington	5,000.00			
247	Farmhamville	2,000.00	15,600.00		
248	Farragut	25,000.00			
249	Fayette	2,200.00	5,500.00	1,200.00	1,100.00
250	Fenton	15,000.00			745.26
251	Ferguson	5,000.00	2,500.00		500.00
252	Fertile				
253	Florida				
254	Floyd	5,000.00	10,500.00		
255	Fonda	100,000.00			505.00
256	Fontanelle		19,000.00		278.55
257	Fort Atkinson	8,000.00			1.50
258	Postoria				
259	Franklin (P. O. Donnellson)				86.71
260	Fraser				
261	Fredericksburg		15,500.00		
262	Frederika				
263	Fredonia				
264	Fremont				
265	Galt	10,000.00			200.00
266	Galva		8,500.00		
267	Garber				1,786.51
268	Garden Grove	1,700.00			
269	Garnaville				
270	Garner	37,500.00	3,500.00	77.72	461.35
271	Garrison				
272	Garwin		25,000.00		
273	Geneva				2.25
274	George	11,500.00			
275	Gilbert		7,500.00		392.79

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		11,800.00					208
		12,706.65	23,800.00			33,800.00	209
		7,743.77					210
							211
		42,137.34	8,820.04			8,820.04	212
		21,100.00					213
		16,000.00					214
		44,000.00	25,788.90			25,788.90	215
		55,100.00					216
		3,500.00					217
		35,451.28					218
		56,486.19					219
		80,000.00					220
		27,271.07					221
		5,000.00					222
		30,887.39					223
		505.00			4,587.93	4,587.93	224
		9,500.00					225
		9,000.00					226
		1,447.02					227
		12,300.00	61,000.00			61,000.00	228
		1,063.81					229
		16,500.00					230
		24,000.00					231
							232
		8,500.00					233
		2,000.00					234
		41,500.00					235
		31,500.00	28,500.00			28,500.00	236
		2,000.00					237
		15,000.00					238
		14,400.00					239
		5,000.00					240
		17,500.00					241
		25,000.00					242
		10,000.00					243
		18,745.26					244
		5,000.00					245
							246
		15,500.00					247
		120,805.46	181,400.00			181,400.00	248
	11,000.00	19,278.55					249
		8,001.50					250
		86.71					251
		13,500.00					252
							253
							254
							255
							256
							257
							258
							259
							260
		10,300.00					261
		8,500.00					262
		1,786.51					263
		1,700.00					264
							265
		85,002.50	100,750.97			100,750.97	266
	43,463.43						267
		25,000.00					268
		2.25					269
		11,500.00					270
		7,807.79					271

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
271	Gilbertville				800.00
272	Gilman		4,000.00		954.25
273	Gilmore City		30,500.00		1,544.54
274	Gladbrook		15,500.00		
275	Gleiden	21,150.00	19,000.00		694.30
276	Goldfield		8,000.00		
277	Goodell				6.35
278	Goose Lake	2,300.00			
279	Gowrie	5,900.00	12,000.00		194.00
280	Grætinger			500.00	
281	Grafton		11,500.00		
282	Graf				
283	Grand Junction	45,500.00			2,000.00
284	Grand Mound	500.00			2,000.00
285	Grand River				
286	Grandview	2,500.00			2,300.00
287	Granger		18,000.00		
288	Grant				
289	Grant City (Auburn F. O.)				
290	Granville	14,000.00	2,300.00		
291	Gravety				50.35
292	Gray		12,000.00		371.50
293	Greely				
294	Greene	18,700.00			1,629.76
295	Greenfield	20,000.00			
296	Green Island				325.00
297	Greenville				600.00
298	Grimes				1,007.04
299	Griswold	9,787.90	5,000.00		
300	Grundy Center	10,435.91	2,500.00		
301	Gruver				
302	Guernsey	2,500.00			
303	Guthrie Center	43,821.17	4,000.00		5.15
304	Guttenberg	23,200.00			1,787.12
305	Halbur		5,500.00		
306	Hamilton				
307	Hancock		8,000.00		
308	Hanlontown				1,147.29
309	Hansell				
310	Harcourt	5,000.00			
311	Hardy	6,700.00			
312	Harper		2,500.00		
313	Harpers Ferry		14,000.00		
314	Harris	7,000.00			
315	Hartford		6,000.00		
316	Hartley		119,400.00		4,436.60
317	Hartwick				
318	Harvey				
319	Hastings	1,100.00			
320	Havelock		16,000.00		1,000.00
321	Hawkeye				
322	Hayneville	2,500.00			
323	Hazleton				
324	Hedrick	10,000.00	13,000.00		
325	Henderson				
326	Hewburn				
327	Hills				
328	Hillsboro				
329	Hinton				
330	Holland				
331	Holstein	17,669.14	68,000.00		
332	Holy Cross				
333	Hopewille				55.07
334	Hopkinton	8,000.00			
335	Hornick	11,500.00			
336	Hosners	16,000.00	11,000.00		
337	Hubbard				
338	Hudson	21,000.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		800.00					271
		4,954.25					272
		41,044.54	76,000.00			70,000.00	273
		15,500.00					274
		49,844.20	15,000.00			16,000.00	275
		8,000.00					276
		6.35					277
		2,300.00					278
		16,004.00					279
		500.00					280
1,306.30		13,306.30					281
							282
		47,500.00					283
		2,000.00					284
							285
		4,800.00					286
		15,000.00					287
							288
		16,300.00	12,300.00			12,300.00	289
		50.35					290
		12,871.50					291
							292
		20,829.76	2,800.00			2,800.00	293
		26,000.00					294
							295
		325.00					296
		600.00					297
		15,704.94					298
		12,587.91					299
							300
		2,500.00					301
		47,826.32					302
		24,587.12					303
		5,500.00					304
							305
		5,000.00					306
		6,700.00					307
							308
		5,000.00					309
		1,147.29					310
		5,000.00					311
		6,700.00					312
							313
		2,500.00					314
		21,000.00					315
		6,000.00					316
		114,836.60	141,997.27			141,997.27	317
							318
		1,100.00					319
							320
		17,000.00	1,000.00			1,000.00	321
		2,500.00					322
							323
		23,000.00	30,000.00			30,000.00	324
							325
							326
							327
							328
							329
							330
		85,669.14	297,732.86			297,732.86	331
							332
							333
		8,000.00					334
		11,500.00	1,300.00			1,300.00	335
		27,000.00					336
			6,500.00			6,500.00	337
		21,000.00					338

REPORT ON MUNICIPAL FINANCES

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
339	Hull	5,000.00	16,500.00		
340	Humeston	12,500.00	23,000.00		
341	Hurstville				
342	Huxley		33,000.00		281.31
343	Imogene				
344	Inwood				
345	Ionia				
346	Ireton	11,800.00	3,000.00		3,138.66
347	Irwin		4,500.00		
348	Jackson Junction				
349	Jamaica				5.10
350	Janesville				200.00
351	Jesup		4,500.00		
352	Jewell Junction	37,500.00			5,736.80
353	Joice	6,000.00			337.40
354	Jolley		5,000.00		
355	Kalona				
356	Kamarar		5,500.00		
357	Kamawha		32,000.00		123.50
358	Kellerton				
359	Kelley	1,000.00	8,500.00		
360	Kellogg	7,500.00			
361	Kensett				
362	Kent		6,500.00		
363	Kenwood Park				
364	Keosauqua	7,500.00			
365	Keota	30,000.00			
366	Keswick		13,000.00		
367	Keystone		25,000.00		
368	Kimballton				
369	Kingsley	16,500.00			
370	Kinross	2,300.00			
371	Kirkman		6,000.00		
372	Kirkville				
373	Kiron	3,300.00			
374	Klemme	38,000.00			
375	Kulmer				
376	Knowlton				
377	Lacona	12,000.00			
378	Ladora		17,000.00		
379	Lakota		4,500.00		
380	Lake Mills	25,000.00			8.33
381	Lake Park	20,500.00	16,500.00		3,353.41
382	Lake View	13,250.00			3.45
383	Lamoni	5,550.33	25,000.00	6,000.00	10,745.83
384	Lamont		4,500.00		1.50
385	Lamotte	1,000.00			
386	Lanesboro				
387	Lansing	12,500.00			
388	La Porte City				
389	Larchwood	2,000.00	8,500.00		
390	Larrabee		5,000.00		
391	Latimer				
392	Latimer (R. F. D. No. 14, Via Epworth)				
393	Laurel				
394	Laurens	35,500.00			9,429.47
395	Lawler	10,000.00			
396	Lawton				
397	Le Claire				
398	Ledyard		3,000.00		485.22
399	Le Grand				
400	Lehigh	12,000.00			
401	Leighton		17,000.00		
402	Leland				1,653.52
403	Lenox				1,653.52
404	Le Roy		48,000.00		6,043.01
405	Lester		13,000.00		24.00

GENERAL TABLES—CITIES AND TOWNS

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		21,500.00	34,948.29			34,948.29	339
		40,500.00	35,000.00			35,000.00	340
		55,281.31					341
							342
							343
							344
		17,938.66	28,642.00			28,642.00	345
		4,800.00					346
	1,000.00	1,005.10					347
		200.00					348
		4,500.00					349
		43,236.30	1,352.00	2,181.00		3,533.00	350
500.00		6,887.40					351
		5,000.00					352
							353
		5,500.00					354
		32,123.50					355
	900.00	900.00					356
		9,500.00					357
		7,500.00					358
		6,500.00					359
							360
							361
							362
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TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
406	Lettsville		2,000.00		
407	Lewis		2,000.00		
408	Libertyville	2,400.00			
409	Liddendale		12,500.00		
410	Line Springs		2,500.00		
411	Lincoln		11,500.00		
412	Linden	2,500.00			
413	Lineville		10,000.00		
414	Linn Grove	15,000.00		400.00	
415	Lisbon	6,000.00	18,500.00	7,500.00	10,025.07
416	Liscomb		2,900.00		
417	Littletport				
418	Little Rock	21,500.00			
419	Little Sioux		8,300.00		
420	Livermore	16,850.00			
421	Lockridge		250.00		
422	Logan	56,700.00	10,000.00		
423	Lohrville		37,542.10		24.04
424	Lone Rock	10,000.00			
425	Lone Tree				257.50
426	Long Grove	5,000.00			
427	Lorimer			261.31	276.15
428	Lost Nation		23,300.00		202.17
429	Lovilia				
430	Lowden		11,000.00		
431	Low Moor		5,500.00		
432	Luana				
433	Lucas				303.88
434	Luther	1,800.00		700.00	
435	La Verne	25,000.00			712.88
436	Luxemburg				
437	Luzerne				
438	Lynville				80.18
439	Lytton	20,000.00			
440	Macedonia	5,000.00	4,500.00		
441	Mackaburg			300.00	
442	Madrid	55,400.00	11,000.00		1,294.41
443	Magdonia				
444	Malcolm	1,500.00			
445	Mallard	2,500.00			3,800.38
446	Maloy				
447	Malvern	26,300.00	25,000.00		
448	Manilla	28,000.00			5,094.91
449	Manly		10,000.00		1,825.35
450	Manning	10,000.00	34,500.00		
451	Manson	106,947.00			2,889.42
452	Mapleton	23,000.00	21,100.00		5,507.38
453	Marathon		23,550.00		
454	Marble Rock		19,500.00	9,184.00	302.00
455	Mareus				
456	Marne		12,865.00		1,366.23
457	Marquette	12,800.00			1,366.99
458	Martelle				304.15
459	Martinsburg				
460	Martinsdale				
461	Marysville				
462	Masonville				
463	Massena				
464	Matlock				
465	Maurice	16,900.00	2,500.00		1,092.05
466	Maxwell	16,000.00			44.00
467	Maynard		14,000.00		800.00
468	Mayville (Walcott P. O.)				
469	McCalsburg	6,700.00			
470	McCasland				
471	McClelland				
472	McGregor		12,000.00		500.00
473	McIntire				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		2,000.00					406
		2,000.00					407
		2,400.00					408
		12,500.00					409
		2,500.00					410
		11,500.00					411
		2,500.00	2,080.58			2,080.58	412
		10,000.00					413
		15,400.00	3,600.00			3,600.00	414
		42,925.07	36,000.00			36,000.00	415
		2,900.00					416
		21,500.00	8,500.00			8,500.00	417
		8,300.00					418
		16,850.00	13,580.43			13,580.43	419
		250.00					420
		102,700.00	60,307.78			60,307.78	421
		37,566.10					422
		10,000.00					423
		257.50					424
		5,000.00					425
		537.46					426
		23,302.17	7,200.00			7,200.00	427
		11,000.00					428
		5,500.00					429
							430
							431
							432
							433
		303.88					434
		2,500.00					435
		23,713.88					436
							437
							438
		29,085.18					439
		9,500.00					440
		500.00					441
		67,004.41	29,400.00			29,400.00	442
							443
		1,500.00					444
		6,500.38					445
							446
		56,300.00					447
		61,084.91	27,500.00			27,500.00	448
		11,825.35					449
		44,500.00	66,966.42			66,966.42	450
		159,836.42	193,988.30			193,988.30	451
		49,697.38	130,000.00			130,000.00	452
		23,550.00					453
		29,246.00					454
							455
		15,291.23					456
		14,156.25					457
		304.15					458
							459
							460
							461
							462
							463
							464
		39,492.06					465
		75,044.00					466
		14,800.00					467
							468
		6,700.00					469
							470
							471
		12,900.00					472
							473

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Town	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
474	Mechanicsville		3,500.00		134.35
475	Mediapolis		500.00		
476	Melbourne				2,888.20
477	Melcher				8,419.42
478	Melrose	12,500.00		400.00	2,467.74
479	Melvin		14,000.00		
480	Menlo				387.37
481	Merrick		20,500.00		
482	Merrill		9,000.00		323.34
483	Messervy	3,000.00			
484	Meyer			350.00	
485	Middletown		8,000.00		
486	Miles		41,000.00		
487	Millford				140.00
488	Millersburg				2,625.44
489	Millerton				250.00
490	Milo	11,000.00			
491	Milton		3,000.00		
492	Minburn				
493	Minden	3,000.00			
494	Mingo				14.80
495	Mitchell				73.62
496	Mitchellville	34,500.00			
497	Modale		2,600.00		
498	Monmouth		250.00		
499	Monroa		71,000.00		
500	Monroe	3,000.00	55,000.00	1,500.00	3,270.15
501	Montezuma	22,500.00	14,500.00	500.00	15,180.45
502	Montour				424.64
503	Montrose				
504	Moorhead		10,500.00		
505	Moorland		7,000.00		
506	Moravia				33.70
507	Morning Sun		15,000.00		
508	Morrison				
509	Moulton	1,000.00	45,000.00	12,500.00	2,283.98
510	Mt. Auburn	10,000.00			
511	Mt. Ayer	19,000.00	42,000.00		
512	Mt. Sterling		3,000.00		
513	Mt. Union		22,800.00		6,154.81
514	Mt. Vernon		20,737.54	7,300.00	6,152.00
515	Moville	500.00			
516	Murray	10,000.00			
517	Nashua				4,076.18
518	Nemaha				2,276.29
519	Nicola				6,000.00
520	New Albin		28,700.00		
521	Newell				1,000.00
522	Newhall				400.00
523	New Hartford	5,000.00			
524	New Liberty				2,145.00
525	New London	34,300.00			
526	New Market				
527	New Providence				
528	New Sharon	20,000.00	2,000.00		
529	New Vienna				
530	New Virginia				
531	Nichols				
532	Nodaway	8,000.00			
533	Nora Springs	23,000.00			
534	Northboro				678.36
535	North Buena Vista				
536	North English	37,500.00	7,500.00		27.08
537	North Liberty				
538	North Washington				
539	Northwood	2,212.35			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		3,604.25					474
		2,888.20					475
		8,419.42					476
		15,367.74					477
	3,500.00	17,300.00					478
		387.37					479
		26,500.00	35,500.00			35,500.00	480
		11,323.34					481
		350.00					482
		8,000.00					483
		41,000.00	13,500.00			13,500.00	484
		140.00					485
		11,000.00					486
		2,625.44					487
		3,000.00					488
		3,550.00					489
		34,511.80					490
		75.02					491
		2,600.00					492
		250.00					493
		71,000.00					494
		11,604.63					495
		62,779.15					496
		52,080.45					497
		424.64					498
		16,500.00					499
		7,000.00					500
		33.70					501
		15,000.00					502
		34,334.00		10,000.00		44,334.00	503
	1,212.85	10,000.00					504
		62,212.85					505
		3,000.00					506
		29,564.81					507
		49,150.51					508
		34,471.90					509
		10,000.00					510
		4,076.18					511
	1,500.00	3,776.29					512
		34,000.00	16,450.12			16,450.12	513
		5,000.00					514
		1,000.00					515
		34,200.00					516
		400.00					517
		24,145.00	19,000.00			19,000.00	518
							519
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							540
		2,212.35					541

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	TOWNS	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
542	Norwalk				
543	Norway		1,000.00		
544	Numa				
545	Oakland	6,500.00	35,000.00		1,012.26
546	Oakville	7,500.00			
547	Oakleydale	21,000.00	30,300.00		624.03
548	Odebolt	31,300.00	30,000.00		
549	Ogden	16,000.00	8,500.00		118.84
550	Okoboji				
551	Olds				38.78
552	Onia		10,000.00		1,321.80
553	Ollie				
554	Onelia				
555	Onslow	5,500.00			
556	Orange City	100,000.00			
557	Orchard		4,000.00		
558	Orient				
559	Orleans	25,500.00			
560	Osterdock				
561	Oto		14,000.00		
562	Ottosen		7,500.00		
563	Oxford	1,000.00			
564	Oxford Junction	7,500.00	10,000.00		
565	Oyens				
566	Pacific Junction				
567	Packwood				
568	Palmer	16,400.00			
569	Palo				
570	Panama	5,000.00			608.33
571	Panora	25,300.00			
572	Parkersburg				
573	Parnell				
574	Paton	21,500.00			
575	Patterson				
576	Paulina	20,000.00		4,900.00	4,074.30
577	Persla				
578	Peru				
579	Peterson		1,601.00		
580	Piereson		1,500.00		1,500.00
581	Pilot Mound				1.23
582	Pioneer				
583	Pisgah				
584	Plainfield				
585	Piano				
586	Pleasanton				
587	Pleasant Plain				
588	Pleasantville	31,000.00	16,000.00		
589	Plover				45.28
590	Plymouth				
591	Pocahontas		65,500.00		2,165.43
592	Polk City				
593	Pomeroy		200,188.25		10,068.60
594	Popeloy				300.00
595	Portsmouth	500.00			
596	Postville	35,200.00			
597	Prairieburg	5,000.00			
598	Prairie City				
599	Prescott		12,000.00		
600	Princeton			2,000.00	
601	Primghar		8,000.00		
602	Princeton				
603	Promise City				
604	Proctorville	900.00			
605	Pulaski				
606	Quasqueton				380.61
607	Quimby				
608	Radcliffe		10,900.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
543			1,000.00					543
544								544
545			42,512.26					545
546			7,500.00					546
547			41,924.05					547
548			61,800.00	278,679.99			278,679.99	548
549			24,618.84		1,585.35		1,585.35	549
550								550
551			38.78					551
552			11,921.80					552
553								553
554								554
555			5,500.00					555
556								556
557	14,188.00		114,168.00	92,176.65			92,176.65	557
558			4,000.00					558
559								559
560		3,127.54	28,627.54	13,838.06			13,838.06	560
561								561
562			14,000.00					562
563			7,500.00					563
564			1,000.00					564
565		10,000.00	27,500.00	7,000.00			7,000.00	565
566								566
567								567
568								568
569			16,400.00					569
570								570
571			5,000.00					571
572			25,300.00					572
573				124,500.00			124,500.00	573
574								574
575			21,500.00					575
576								576
577			27,074.30	115,944.38			115,944.38	577
578								578
579								579
580			1,601.00					580
581			1,500.00					581
582				15,219.42			15,219.42	582
583			1.23					583
584								584
585								585
586								586
587								587
588			50,000.00	24,000.00			24,000.00	588
589			45.28					589
590								590
591			67,665.48	88,814.82			88,814.82	591
592								592
593			210,256.25					593
594			300.00					594
595								595
596			35,200.00	66,700.00			66,700.00	596
597			5,000.00					597
598								598
599			12,000.00					599
600			2,000.00					600
601			2,000.00	42,384.12			42,384.12	601
602			8,000.00	4,300.00			4,300.00	602
603								603
604			900.00					604
605								605
606			380.61					606
607								607
608			10,900.00					608

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal bonds	Temporary loans	Warrants outstanding
610	Rake				200.00
611	Ralston				
612	Randall				125.00
613	Randolph		4,000.00		
614	Rathbun				
615	Readlyn	3,000.00			
616	Reasnor				
617	Redding				
618	Redfield	10,700.00	13,000.00		
619	Reinbeck		50,500.00		
620	Reinhardt		3,500.00		
621	Remsen				
622	Reusick	17,000.00			905.65
623	Riceville			14,400.00	3,681.12
624	Rieblund		8,000.00		
625	Ricketts	2,500.00			
626	Ridgeway				
627	Rinard				59.02
628	Ringsted	12,100.00			
629	Rippey		20,800.00		
630	Riverside	36,000.00			
631	Riverton				905.05
632	Robins				
633	Rock Falls				
634	Rockford	61,650.00	4,000.00		
635	Rockingham	15,000.00			
636	Rock Valley				
637	Rockwell	19,000.00			
638	Rodman				
639	Rodney		2,300.00		
640	Roland	14,000.00	14,000.00		
641	Rolfe	12,250.00			2,015.61
642	Rome				150.00
643	Rose Hill	2,000.00			
644	Rowan				
645	Rowley				500.00
646	Royal	5,500.00			
647	Rudd	10,500.00	9,800.00		
648	Runnells	5,000.00			
649	Russell				444.16
650	Ruthven	15,000.00	6,000.00		
651	Rutland				
652	Rutland		4,000.00		4.48
653	St. Ansgar	10,500.00	3,802.00		
654	St. Anthony				
655	St. Charles				
656	St. Lucas				
657	St. Mary's				357.27
658	St. Olaf				
659	St. Paul (R. F. D. West Point)				
660	Sabula				
661	Salem				
662	Sallis	5,000.00			
663	Sanborn	39,400.00			6,943.74
664	Sandyville (via Ackworth)				
665	Searsville				
666	Schaller	30,500.00			3,000.00
667	Schleswig		15,000.00		800.00
668	Scranston		500.00		1,000.00
669	Searsboro				
670	Sergeant Bluff		20,000.00		
671	Shambaugh				650.00
672	Shannon City	10,000.00			200.00
673	Sharnsburg		5,000.00		
674	Shelfield	32,750.00	24,000.00		
675	Shelby	57,906.81	11,000.00		1,520.00
676	Sheldahl				
677	Shell Rock				1,000.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		200.00					610
		125.00					611
		4,000.00					612
							613
		3,000.00					614
							615
							616
		22,700.00	22,000.00			25,000.00	617
		50,500.00					618
		3,500.00					619
							620
		17,500.00					621
		23,081.12					622
		5,000.00			2,300.00		623
							624
		2,500.00					625
		59.02					626
		12,100.00					627
		20,800.00					628
		36,000.00					629
		605.05					630
							631
		65,650.00					632
							633
		15,000.00	24,000.00				634
		19,000.00				34,000.00	635
							636
		2,300.00					637
		28,000.00	11,002.85			11,002.85	638
		14,200.00					639
		150.00					640
		2,000.00					641
							642
		500.00					643
		5,500.00					644
		20,300.00	11,612.87			11,612.87	645
		6,444.16					646
							647
		21,000.00	11,000.00			11,000.00	648
							649
		4,004.48					650
		14,365.00	34,600.00			34,600.00	651
							652
							653
		357.27					654
							655
							656
							657
							658
							659
							660
		5,000.00					661
		46,043.74					662
							663
							664
		20,320.00	10,000.00			10,000.00	665
		15,800.00					666
		1,500.00					667
				3,510.00		3,510.00	668
		20,000.00					669
		600.00					670
		10,300.00					671
		5,000.00					672
		26,722.06					673
		79,482.81	66,721.31			66,721.31	674
							675
		1,000.00					676
							677

REPORT ON MUNICIPAL FINANCES

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
678	Shellsburg				2,300.00
679	Sibley	8,000.00	43,000.00		55.05
680	Sidney	14,000.00	10,000.00		4,479.72
681	Silver City				520.01
682	Sioux Center	18,800.00	25,000.00	1,000.00	1,017.34
683	Sioux Rapids	6,500.00			165.75
684	Slater		8,000.00		335.89
685	Sloan		5,000.00		
686	Smithland	6,000.00			256.00
687	Soldier	16,700.00			66.94
688	Solon				
689	Somers				
690	South English				
691	Spillville		4,300.00		
692	Spirit Lake	39,402.74	66,800.00	13,000.00	4,750.21
693	Spragueville				
694	Springbrook				
695	Spring Hill				
696	Springville				
697	Stacyville		8,500.00		
698	Stanhope	35,371.45	10,015.00		275.00
699	Stanley				
700	Stanton		20,900.00		
701	Stanwood		6,500.00		
702	State Center	7,500.00	17,000.00		42.49
703	Steamboat Rock				
704	Stockport				400.00
705	Stockton				
706	Story City	23,460.00	71,000.00		6,308.88
707	Stout	2,500.00	7,000.00		
708	Stratford	19,800.00	3,000.00		
709	Strawberry Point	18,549.00			12,717.94
710	Struble				817.10
711	Sully		6,000.00		
712	Sumner	37,228.20		6,646.45	1,880.82
713	Superior		13,500.00		750.00
714	Sutherland	4,000.00			414.24
715	Swaledale				
716	Swan				
717	Swea City	31,500.00			
718	Tabor	4,500.00			
719	Templeton				250.00
720	Tennant				
721	Terril	15,500.00			
722	Thayer				1.00
723	Thompson	17,500.00			
724	Thor		2,000.00		
725	Thornburg				
726	Thornton	9,500.00			
727	Thurman				
728	Tiffin				420.61
729	Tingley		10,000.00		33.00
730	Titonka				
731	Toronto				
732	Traer	1,000.00	80,000.00		3,816.39
733	Treynor	13,000.00			
734	Trippoli		11,500.00		
735	Truesdale		3,500.00		
736	Truro				
737	Tulin				
738	Udell				
739	Underwood				
740	Union	10,000.00	5,800.00		
741	Unionville				
742	University Park		9,500.00		
743	Urbana		601.80		
744	Urbandale	4,000.00			
745	Ute	25,900.00			475.44

GENERAL TABLES—CITIES AND TOWNS

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		2,300.00					678
		51,055.05	248,500.00			248,500.00	679
		38,479.72	72,800.00			72,800.00	680
		520.01					681
		47,677.34	83,400.00			83,400.00	682
		6,065.75					683
		8,335.89					684
		5,000.00					685
		6,236.85					686
		16,700.00					687
		66.94					688
		4,300.00					689
		125,662.95	271,299.00			271,299.00	690
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							740
							741
							742
							743
							744
							745

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
746	Vall	4,000.00	14,500.00		
747	Valeria				
748	Van Horn		35,000.00		
749	Van Meter				2,082.14
750	Van Wert				
751	Varina		9,500.00		
752	Victor	4,000.00			80.80
753	Vincennes		12,500.00		
754	Vining	400.00			
755	Voiga City				
756	Wadana				
757	Walcott				10,800.00
758	Walker				5,781.32
759	Wallingford				402.00
760	Wall Lake	18,200.00		500.00	
761	Walnut	20,000.00	20,500.00		
762	Wapello	5,200.00	7,500.00		47,313.62
763	Washita		23,800.00		22.50
764	Waterville	1,200.00			
765	Waucoma				3,250.00
766	Waukegan	5,000.00			
767	Wayland				
768	Webb				
769	Webster				
770	Weldon				
771	Wellman				
772	Wellsburg	2,500.00	3,000.00		4,460.64
773	Wellton				
774	Wesley				
775	West Bend		17,000.00		622.20
776	West Branch	26,500.00	26,000.00		1,200.00
777	West Burlington		4,000.00		691.02
778	West Chester		21,300.00		
779	Westfield	5,000.00			1,845.34
780	Westgate	7,500.00			1,150.00
781	West Liberty				
782	West Mitchell	10,400.00	14,000.00		
783	Westphalia				
784	West Point	7,000.00	11,500.00		1,760.00
785	West Side				
786	West Union	24,422.28			6,643.28
787	Wheatland				602.70
788	Whiting				
789	Whittemore	1,500.00	21,500.00		32.50
790	Whitten				
791	Wiley (Carroll P.O.)				
792	Williams	2,000.00	26,000.00		
793	Williamsburg				2,010.95
794	Williamson				756.20
795	Wilton Junction	5,500.00			
796	Winfield	95,300.00			4,908.92
797	Winthrop	9,000.00			4.02
798	Wolfe		9,800.00		105.83
799	Woden		2,400.00		
800	Woodbine	92,000.00			
801	Woodburn				
802	Woodward	19,500.00			2.00
803	Woodstock		2,500.00		
804	Worthington				
805	Wyoming	15,000.00	12,500.00		700.00
806	Yale				
807	Yetter				
808	Yorktown	1,800.00			
809	Zealand		36,000.00		
810	Zwingle				450.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		18,500.00	17,130.00			17,130.00	746
							747
		35,000.00					748
		2,082.14					749
							750
		9,500.00					751
		4,080.80					752
		12,500.00					753
		400.00					754
							755
		10,800.00					756
		5,781.32					757
		402.00					758
		18,200.00	18,000.00			18,000.00	759
		20,000.00	10,000.00			10,000.00	760
	1,500.00	65,413.62	41,000.00			41,000.00	761
		23,422.50	12,500.00			12,500.00	762
		1,200.00					763
		3,250.00					764
		5,000.00					765
							766
							767
							768
							769
							770
							771
		8,960.64	40,505.36			40,505.36	772
							773
		17,022.20	12,413.60			12,413.60	774
		27,200.00					775
		31,191.02	9,774.27			9,774.27	776
		21,300.00					777
							778
		6,845.34					779
		8,650.00					780
		24,400.00					781
							782
							783
		20,200.00					784
		31,065.56	80,969.58			80,969.58	785
		692.70					786
		23,082.50					787
							788
							789
							790
		28,900.00	18,800.00			18,800.00	791
		2,010.95					792
		756.20					793
		5,500.00					794
		100,228.92					795
		9,004.02					796
		9,635.83					797
		2,400.00					798
		92,000.00					799
		19,500.00	9,000.00	4,240.18		13,240.18	800
		2,500.00					801
		13,200.00					802
		15,000.00					803
		150.00					804
		1,300.00					805
		36,000.00					806
		450.00					807
							808
							809
							810

TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Monies and credits
	Grand Totals.....	\$ 201,941,575	\$ 80,060,218	\$ 230,804,412
1	Ackley	1,509,456	305,224	1,163,530
2	Ackworth	165,576	15,148	28,918
3	Adair	516,136	228,186	781,729
4	Adrian	435,532	109,112	408,184
5	Agency	240,000		480,180
6	Alinsworth	191,904		480,180
7	Alinsworth	27,280	2,508	96
8	Akron	11,696	1,392	96
9	Albert City	44,688	5,292	178
10	Ablon	16,900	3,976	64
11	Aburnett	9,908	1,116	64
12	Alden	131,436	41,788	276,419
13	Alexander	139,160	97,894	74,236
14	Aldon	436,280	104,480	585,360
15	Allison	287,484	72,276	109,475
16	Alta	670,000	110,072	604,824
17	Alta Vista	454,252	129,780	277,831
18	Alton	568,584	240,640	924,367
19	Altouna	217,172	104,836	106,200
20	Alford	530,880	194,768	292,550
21	Alford	276,800	70,820	207,004
22	Andover	49,820	19,508	35,000
23	Andrew			
24	Anita	106,164	29,208	170,453
25	Ankeny	623,884	151,627	865,024
26	Anthon	383,570	89,481	440,410
27	Aplington	370,940	174,504	427,500
28	Arcadia	351,916	79,468	834,300
29	Archer	231,380	64,380	281,100
30	Aredale	45,448	50,192	17,600
31	Arlon	126,322	50,198	168,375
32	Arling	79,672	36,238	19,860
33	Arlington	49,816	9,008	92,450
34	Armstrong	282,000	177,940	301,500
35	Arnolds Park	90,267	35,679	243,800
36	Arthur	605,392	36,684	386,300
37	Ashton	210,248	54,620	118,100
38	Aspinwall	334,756	172,984	108,300
39	Atalissa	60,112	14,184	89,000
40	Atelstan	75,500	15,800	75,800
41	Atkins	30,430	18,030	18,700
42	Auburn	268,630	114,672	147,500
43	Aurelia	306,120	124,989	324,989
44	Aurora	372,384	300,184	874,343
45	Avoca	135,964	71,846	190,650
46	Ayrshire	852,184	254,224	1,170,710
47	Badger	198,064	98,100	42,000
48	Bagley			
49	Bagley	280,716	129,140	381,671
50	Baldwin	494,312	40,744	6,450
51	Bancroft	110,780	420,828	97,327
52	Barnes City	310,708	102,904	142,703
53	Barnum	206,812	81,784	86,780
54	Bassett	132,420	4,100	47,948
55	Battle Creek	27,384	28,088	4,100
56	Baxter	167,000	85,000	240,000
57	Bayard	401,228	220,768	317,400
58	Beacon	362,748	163,788	1,165,656
59	Beaconsfield	320,948	117,392	813,180
60	Beaman	70,500	8,300	44,400
61	Beaver	64,832	82,360	117,541
62	Bellevue	80,484	49,120	73,200
63	Belmont	904,820	198,080	1,004,250
64	Bennett	807,914	211,828	1,041,323
65	Benton	264,148	134,608	422,692
66	Berkley	55,888	29,392	9,750
		43,112	20,368	6,800

AS OF JANUARY 1, 1923—LEVIES AS OF SEPTEMBER 1, 1923

Number	Halfroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
	\$ 24,557,902	\$ 1,508,001	\$ 103,837	\$ 538,976,117	\$ 17,006,882	---	\$ 2,937,765.48	
1	142,428	10,544	540	8,132,730	101,084	8	13,399.18	1
2	59,968	1,925	212	290,750	13,886	8	400.00	2
3	21,588			1,512,683	60,000	5	15,496.00	3
4	36,844	1,776	132	1,044,330	36,400	5	5,402.05	4
5	27,280	2,508	96	750,064	23,700	6	2,060.00	5
6	11,696	1,392	96	703,822	5,380	5	2,687.00	6
7	44,688	5,292	178	1,584,658	69,300	5	10,643.66	7
8	16,900	3,976	64	892,272	7,728	9	6,579.00	8
9	9,908	1,116	64	460,782	0,336	6	1,569.00	9
10	131,436	41,788		330,936			815.55	10
11	139,160	97,894		1,320,866	44,280	5	8,379.67	11
12	436,280	104,480	272	613,304	198,356	4	3,301.19	12
13	287,484	72,276		1,294,074	41,567	5	8,425.71	13
14	670,000	110,072	208	985,007	90,276	5	5,650.00	14
15	454,252	129,780	128	1,791,867	54,140	5	11,900.00	15
16	568,584	240,640	18	445,010			1,100.00	16
17	217,172	104,836	326	1,160,534	13,283	5	9,376.20	17
18	530,880	194,768	1,200	688,024			8,000.00	18
19	276,800	70,820		113,532	8,004	4	587.50	19
20	49,820							20
21								21
22								22
23	106,164	29,208	540	1,054,905	49,022	5	8,773.86	23
24	623,884	151,627	1,100	936,191	50,920	5	5,610.00	24
25	383,570	89,481	64	1,020,562			8,374.00	25
26	370,940	174,504	64	1,286,432			3,000.00	26
27	351,916	79,468		551,440	60,400	5		27
28	231,380	64,380	128	127,682			577.64	28
29	45,448	50,192	128	330,983	49,081		1,900.29	29
30	126,322	50,198	1,024	228,378	1,304		1,578.00	30
31	79,672	36,238	836	221,010	18,364	4	700.00	31
32	49,816	9,008	144	800,320	30,302	5	5,507.00	32
33	282,000	177,940	100	406,231	10,100	6	7,465.56	33
34	90,267	35,679	156	1,079,716			11,324.85	34
35	605,392	36,684		879,868			4,064.00	35
36	210,248	54,620		973,876	43,172		11,136.00	36
37	334,756	172,984	68	379,682	11,186	5	500.12	37
38	60,112	14,184	122	240,968			1,212.75	38
39	75,500	15,800	94	87,022			484.96	39
40	30,430	18,030	180	567,894	15,392		2,785.00	40
41	268,630	114,672	128	798,346	24,400	1.3	5,780.00	41
42	306,120	124,989	132	1,190,971	67,856	6	6,532.06	42
43	372,384	300,184		887,820	4,446	4	1,420.00	43
44	135,964	71,846		2,341,978	15,267		14,995.76	44
45	852,184	254,224	472	84	332,560		4,442.43	45
46	198,064	98,100						46
47								47
48								48
49	280,716	129,140	256	606,002	687,140	5	8,000.00	49
50	494,312	40,744	740	636,568	22,700	5	9,000.00	50
51	110,780	420,828	138	636,301			10,513.00	51
52	310,708	102,904	128	401,612	6,100		2,415.00	52
53	206,812	81,784	102	298,600			1,400.00	53
54	132,420	4,100		62,572			361.79	54
55	27,384	28,088	36	600,928			2,405.00	55
56	167,000	85,000	68	990,840			8,000.00	56
57	401,228	220,768	72	1,708,498	14,366	5	7,258.00	57
58	362,748	163,788	68	711,668			4,736.80	58
59	320,948	117,392	812	234,500	25,000	5	1,250.00	59
60	70,500	8,300						60
61								61
62	64,832	82,360	116	291,518			879.00	62
63	80,484	49,120	94	222,148			1,812.01	63
64	904,820	198,080	236	2,175,251			7,890.77	64
65	807,914	211,828	744	2,238,963	123,900	8	13,285.00	65
66	264,148	134,608	138	871,512	2,500		1,800.00	66
	55,888	29,392	80	107,798			400.00	67
	43,112	20,368	90	66,492			878.35	68

TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Monies and credits
67	Bernard	65,339	24,500	33,000
68	Bertram	59,000	11,548	1,945
69	Beverington	21,484	22,220	19,700
70	Birmingham	218,846	79,644	245,300
71	Blairburg	95,832	67,802	67,023
72	Blairtown	332,972	114,652	655,000
73	Blakesburg	278,972	245,675	242,650
74	Blandford	200,412	83,561	242,650
75	Blenoe	133,108	54,900	139,020
76	Blockton	248,880	96,184	392,104
77	Blue Grass	145,508	45,272	128,500
78	Bode	213,712	76,915	287,400
79	Bonaparte	214,568	118,204	94,100
80	Bondurant	213,980	44,428	104,602
81	Bouton	117,728	77,756	39,450
82	Boxholm	195,944	89,128	247,209
83	Boyd	201,528	186,404	175,178
84	Braddyville	160,824	130,076	105,508
85	Bradgate	98,300	68,548	44,440
86	Brandon	163,196	35,164	131,432
87	Brayton	107,312	56,228	125,975
88	Breda	344,638	102,494	77,800
89	Bridgewater	145,200	140,092	203,650
90	Brighton	603,084	102,372	448,076
91	Bristow	122,304	132,060	136,644
92	Britt	136,164	100,844	148,474
93	Brooklyn	659,490	300,020	1,854,320
94	Brunsville	80,300	49,632	35,510
95	Buckeye	115,100	87,740	181,120
96	Buck Grove	12,068	75,532	75,500
97	Buffalo	41,927	9,034	128,000
98	Buffalo Center	389,580	133,004	426,520
99	Burt	295,672	98,488	129,850
100	Bussay	193,220	103,372	237,200
101	Calamus	179,472	175,164	119,452
102	Callender	170,632	105,334	170,808
103	Calmar	569,044	158,672	130,900
104	Calumet	66,692	77,328	229,840
105	Camanche	109,660	21,164	26,850
106	Cambridge	369,164	144,812	309,808
107	Cantril	151,544	56,824	266,500
108	Carbon	55,600	9,588	27,150
109	Carlisle	312,404	44,016	220,547
110	Carpenter	46,196	80,196	38,550
111	Carson	280,280	107,016	292,500
112	Cascade	171,872	78,243	331,816
113	Casely	295,740	164,388	502,180
114	Castalia	48,065	18,068	139,650
115	Castana	186,088	106,572	150,080
116	Castle Hill (R. F. D. Waterloo)	132,468	5,876	61,400
117	Cedar Heights (R. F. D. Waterloo)	319,148	5,962	50,000
118	Center Junction	77,332	47,600	89,000
119	Center Point	392,748	127,636	351,882
120	Central City	493,328	107,544	375,169
121	Charlotte	48,603	22,331	49,000
122	Charter Oak	432,324	200,284	388,048
123	Chatsworth	39,104	8,992	10,000
124	Chelsea	400,428	177,264	33,435
125	Chester	39,468	30,412	30,400
126	Chillicothe	293,295	568,552	245,185
127	Churdan	293,295	568,552	245,185
128	Cincinnati	293,295	568,552	245,185
129	Clare	94,688	1,016,065	1,016,065
130	Clarence	558,192	197,820	1,016,065
131	Clarksburg	676,284	114,476	1,141,700
132	Clayton	30,456	12,844	15,900
133	Clefield	261,624	106,020	612,240
134	Cleghorn	129,768	67,300	127,548

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Number	Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
67	6,196	324	566	129,400	578.40		578.40	67
68	59,732	568	566	132,004	481.13		481.13	68
69	1,945			56,349	110.00		110.00	69
70	27,682	18,435	128	587,306	66,316	5	66,321	70
71	23,008	2,724	24	238,526	24,068	5	24,073	71
72	23,088	2,004	82	1,148,308	5,445.80		5,445.80	72
73	21,612	320	66	542,848	2,850.00		2,850.00	73
74	14,740	1,288	168	822,822	5,490.24		5,490.24	74
75	27,456	3,510	126	829,688	902.73		902.73	75
76	5,320	382	14	771,300	3,412.14	5	3,412.14	76
77	14,652	1,772	324	524,907	1,261.40		1,261.40	77
78	16,904	3,024	76	594,778	3,840.90		3,840.90	78
79	45,120	3,180	200	446,882	1,900.00	5	1,900.00	79
80	11,740	424	44	411,600	2,000.00	5	2,000.00	80
81	16,000	444	128	247,142	2,108.07		2,108.07	81
82	16,308	2,312	64	513,792	2,600.00		2,600.00	82
83	26,128	2,732	268	425,556	3,791.00		3,791.00	83
84	34,608	2,704	116	243,776	1,041.24		1,041.24	84
85	10,388	248	58	360,180	2,744.92		2,744.92	85
86	20,830	792	64	546,600	1,306.86		1,306.86	86
87	66,412	1,268	226	556,868	3,223.00	5	3,223.00	87
88	72,284	2,390	328	1,288,524	1,589.00		1,589.00	88
89	149,792	620	125	675,560	7,486.50		7,486.50	89
90	56,844	5,388	276	1,127,900	4,300.00		4,300.00	90
91	29,024	3,312	132	5,015,908	14,880	5	14,880	91
92	17,644	600	64	163,650	1,083.00		1,083.00	92
93	27,808	1,008	128	433,712	1,794.75		1,794.75	93
94	24,148	380	92	180,232	725.00		725.00	94
95	6,208	390	28	186,138	1,050.00	5	1,050.00	95
96	28,176	2,016	412	979,706	6,716.80		6,716.80	96
97	48,064	1,548	100	573,682	6,850.00		6,850.00	97
98	29,376	6,572	324	500,064	2,122.81		2,122.81	98
99	18,066	3,556	128	477,288	2,880.00		2,880.00	99
100	49,788	3,992	196	692,592	2,515.00		2,515.00	100
101	33,680	4,692	144	437,746	11,220.00	5	11,220.00	101
102	155,308	4,692	144	415,584	1,740.00		1,740.00	102
103	121,912	3,164	412	990,376	1,464.00		1,464.00	103
104	80,400	4,932	108	509,808	5,150.00	5	5,150.00	104
105		440		95,772	1,700.00	5	1,700.00	105
106	18,208	316	72	656,067	2,720.00	5	2,720.00	106
107	14,088	1,404	94	696,252	2,004.82		2,004.82	107
108	2,446	501	10	584,978	780.00		780.00	108
109	23,224			965,532	5,409.41	5	5,409.41	109
110	13,000	150	30	218,974	12,025.10		12,025.10	110
111	44,600	3,332	148	397,720	5,427.41		5,427.41	111
112	62,384	2,748	264	293,252	1,000.00	5	1,000.00	112
113	41,304	2,160	376	428,242	8,411.61		8,411.61	113
114	52,644	1,700	188	320,264	1,464.00		1,464.00	114
115	92,802			938,158	3,477.43		3,477.43	115
116	25,044			1,091,068	5,444.81	5	5,444.81	116
117	7,906	271	24	127,692	4,235.72		4,235.72	117
118	26,096	1,396	104	1,046,996	10,725.78		10,725.78	118
119				45,696	260.00		260.00	119
120	81,628	2,920	140	735,710	5,325.00	5	5,325.00	120
121	26,088	508	92	127,692	180.00		180.00	121
122	65,124	5,048	222	854,847	3,292.00		3,292.00	122
123	12,108	1,704	84	208,552	65,012	5	65,012	123
124	49,220	2,372	164	1,823,868	3,049.00		3,049.00	124
125	78,016	2,788	188	2,014,708	8,108.00		8,108.00	125
126	54,144	1,240	212	114,706	488.82		488.82	126
127				1,000,586				127
128	21,472	3,660	1,888	353,632	7,536	5	7,536	128

TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF

Number	Town	Real property	Personal property	Monies and credits
126	Clemmons	98,496	132,304	64,968
126	Clermont	107,400	49,068	236,400
127	Clio	66,700	5,100	15,000
128	Clover Hills (via Valley Junction)	139,400	147,700	109,800
129	Cluster	240,324	62,964	700
140	Coburg	346,628	125,388	447,810
141	Cogg	290,404	108,104	411,648
142	Colfax	147,444	45,856	156,360
143	Colerburg	174,200	132,400	222,544
144	College Springs	263,056	113,600	464,960
145	Collins	214,216	112,400	428,170
146	Colo	101,284	15,032	209,150
147	Columbus City	572,800	318,832	228,868
148	Columbus Junction	73,760	24,400	142,200
149	Conesville	364,444	208,816	730,202
150	Conrad	95,598	65,820	132,364
151	Conway	409,220	20,218	8,848
152	Coon Rapids	990,424	8,848	9,008
153	Coppock	100,322	29,898	171,800
154	Coraville (via Iowa City Route)	297,856	56,404	129,640
155	Correctionville	1,109,880	519,024	1,121,600
156	Corydon	170,328	66,024	97,300
157	Cottler	258,008	77,328	89,600
158	Coulter	66,472	58,008	5,000
159	Craig	109,728	84,408	460,560
160	Crawfordville	13,030	8,500	95,908
161	Crownwell	306,776	133,428	535,127
162	Crystal Lake	119,700	65,120	49,000
163	Cumberland	166,778	75,364	12,100
164	Curlew	147,776	57,844	81,400
165	Cushing	109,148	12,184	184,700
166	Cylinder	136,134	124,844	174,280
167	Dakota City	547,966	113,736	609,000
168	Dallas	50,500	31,880	92,782
169	Dallas Center	316,866	130,844	36,800
170	Dana	202,600	106,080	206,000
171	Danbury	48,704	48,704	174,000
172	Danville	87,256	80,000	151,290
173	Davis City	49,820	543,800	84,200
174	Dawson	121,880	64,872	106,017
175	Dayton	170,308	101,716	141,800
176	Deatur City	209,268	132,584	469,821
177	Deedham	114,806	81,140	181,870
178	Deep River	15,628	15,628	49,000
179	Defiance	119,820	72,004	102,064
180	Delaware	241,088	75,100	203,800
181	Delhi	84,812	21,406	66,888
182	Delmar	34,136	12,840	26,400
183	Deloit	516,218	80,500	368,772
184	Delphos	458,812	127,906	569,856
185	Della	142,904	97,808	129,048
186	Denver	1,045,800	296,904	770,300
187	Derby	126,128	80,811	358,476
188	De Soto	226,292	109,712	245,084
189	De Witt	141,148	79,084	220,000
190	De Witt	280,084	115,900	264,804
191	De Witt	135,588	116,200	116,200
192	De Witt	67,902	61,902	8,000
193	De Witt	97,050	44,344	7,000
194	De Witt	67,100	6,472	207,150
195	De Witt	292,480	80,000	30,600
196	De Witt	246,802	112,456	186,275
197	De Witt	309,144	79,808	126,800
198	De Witt	275,128	26,808	126,800

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Number	Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
126	9,344			305,067	6,412	5	1,212.17	126
127	28,176	1,076	128	412,448			800.00	127
128	35,452	2,872	128	488,832	33,073	5	2,744.43	128
129	13,028	92	40	332,756		0	400.00	129
140	*29,430	452	256	958,646		0	2,150.00	140
141	50,368	452	256	958,780		0	5,300.00	141
142	14,444	1,948	96	347,564	6,328	5	701.00	142
143	24,454	1,948	96	544,464		0	1,036.64	143
144	38,420	1,968	128	806,994	28,876	5	4,672.44	144
145	38,420	1,968	128	806,994	20,232	5	3,980.00	145
146	4,394	1,394	256	1,219,882	40,300	5	8,534.05	146
147	56,356	1,406	56	208,474			1,600.00	147
148	*50,322	496	56	1,392,354	42,002		1,600.00	148
149	35,228	15,476	136	1,418,464			12,908.21	149
150	19,404	736	82	61,818	6,884	5	176.00	150
151	14,344	1,484	92	817,400			1,680.12	151
152	302,544	2,124	430	514,594	210,486	5	24,075.00	152
153	302,544	2,124	430	514,594	30,979	5	600.00	153
154	52,072	5,012	256	400,276	48,714	5	1,000.00	154
155	52,072	5,012	256	400,276			2,946.00	155
156	19,224	506	64	178,594			900.46	156
157	9,000	164	17	130,101			4,480.00	157
158	27,144	7,172	96	1,066,783	23,716	5	1,361.00	158
159	25,484	968	128	352,380			5,091.00	159
160	38,836	1,384	106	307,016			1,728.00	160
161	49,400	900	208	407,204			5,339.71	161
162	54,518	6,448	208	213,238			4,227.45	162
163	10,880	5,388	700	194,027	12,300	5	771.00	163
164	8,990	0	140	519,124	41,230	5	7,700.00	164
165	42,290	2,388	140	618,840			1,480.00	165
166	30,200	700	140	808,380			4,927.45	166
167	24,464	500	96	344,596	11,364	5	888.54	167
168	8,237	942	84	717,148			5,600.00	168
169	10,880	5,388	700	194,027	12,300	5	771.00	169
170	42,290	2,388	140	618,840			1,480.00	170
171	30,200	700	140	808,380			4,927.45	171
172	24,464	500	96	344,596	11,364	5	888.54	172
173	8,237	942	84	717,148			5,600.00	173
174	10,880	5,388	700	194,027	12,300	5	771.00	174
175	42,290	2,388	140	618,840			1,480.00	175
176	30,200	700	140	808,380			4,927.45	176
177	24,464	500	96	344,596	11,364	5	888.54	177
178	8,237	942	84	717,148			5,600.00	178
179	10,880	5,388	700	194,027	12,300	5	771.00	179
180	42,290	2,388	140	618,840			1,480.00	180
181	30,200	700	140	808,380			4,927.45	181
182	24,464	500	96	344,596	11,364	5	888.54	182
183	8,237	942	84	717,148			5,600.00	183
184	10,880	5,388	700	194,027	12,300	5	771.00	184
185	42,290	2,388	140	618,840			1,480.00	185
186	30,200	700	140	808,380			4,927.45	186
187	24,464	500	96	344,596	11,364	5	888.54	187
188	8,237	942	84	717,148			5,600.00	188
189	10,880	5,388	700	194,027	12,300	5	771.00	189
190	42,290	2,388	140	618,840			1,480.00	190
191	30,200	700	140	808,380			4,927.45	191
192	24,464	500	96	344,596	11,364	5	888.54	192
193	8,237	942	84	717,148			5,600.00	193
194	10,880	5,388	700	194,027	12,300	5	771.00	194
195	42,290	2,388	140	618,840			1,480.00	195
196	30,200	700	140	808,380			4,927.45	196
197	24,464	500	96	344,596	11,364	5	888.54	197
198	8,237	942	84	717,148			5,600.00	198
199	10,880	5,388	700	194,027	12,300	5	771.00	199
200	42,290	2,388	140	618,840			1,480.00	200
201	30,200	700	140	808,380			4,927.45	201
202	24,464	500	96	344,596	11,364	5	888.54	202

TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Number	Towns	Real property	Personal property	Monies and credits	Number
203	Dows	136,679		483,673	
204	Drakesville	78,912	44,222	165,520	
205	Dumont	439,272	144,192	556,416	
206	Duncomb	105,640	79,183	177,488	
207	Dundee	90,230	26,708	45,000	
208	Dunkerton	40,198	31,846	311,107	
209	Dunlap	575,004	219,876	301,168	
210	Durant	602,420	384,172	745,300	
211	Dyersville	1,182,156	408,230	1,254,000	
212	Dysart	723,908	237,668	743,450	
213	Earlham	609,624	156,338	524,021	
214	Earling	97,920	49,360	62,100	
215	Earville	277,556	132,676	274,878	
216	Early	326,700	137,883	201,406	
217	Eddyville	303,640	136,234	375,737	
218	Edenville (Rhodes P. O.)	303,212	96,032	229,450	
219	Edgewood	304,832		252,339	
220	Elberon	434,522	128,944	197,000	
221	Eldridge	51,070	35,783	231,500	
222	Elgin	330,444	126,164	287,100	
223	Elkader	603,888	241,568	812,250	
224	Elkhart	27,583	5,696	75,504	
225	Elk Horn	249,512	101,180	439,370	
226	Elkport	72,703	30,269	15,500	
227	Elliott	249,922	132,972	201,042	
228	Elletts	89,509	40,916	45,370	
229	Ellsworth	160,384	86,318	248,424	
230	Elma	134,172	51,236	342,845	
231	Ely				
232	Emerson	269,644	85,496	488,101	
233	Empworth	165,172	101,302	161,302	
234	Essex	442,874	268,830	1,138,978	
235	Everly	31,168	47,689	387,668	
236	Extra	477,140	238,020	456,848	
237	Exline	131,088	47,416	46,619	
238	Fairbank	219,866	164,424	164,500	
239	Farley	28,001	28,276	179,300	
240	Farmersburg	173,600	80,394	287,250	
241	Farmington	145,040	112,500	112,500	
242	Farmingtonville	187,139	78,812	374,353	
243	Farragut	273,088	177,116	329,300	
244	Fayette	473,796	107,548	745,568	
245	Fenton	208,848	107,908	116,984	
246	Ferguson	86,704	30,282	78,860	
247	Fertile	174,906	45,700	173,142	
248	Floria	105,144	25,694	113,124	
249	Floyd	175,012	58,136	100,750	
250	Fondra	461,184	246,996	376,224	
251	Fontaine	826,796	141,020	675,226	
252	Fort Atkinson	127,568	53,028	1,111	
253	Postoria	113,112	50,064	40,250	
254	Franklin (P. O. Donnellson)	22,224	4,322	17,300	
255	Fraser	153,152	42,908	7,400	
256	Fredericksburg	273,536	169,444	430,200	
257	Frederika				
258	Frederonia				
259	Fremont				
260	Galt	314,290	144,828	344,500	
261	Galva	113,000	41,000	51,000	
262	Galva	180,005	47,568	182,756	
263	Garber	41,000	35,456	44,100	
264	Garden Grove	179,822	104,732	305,065	
265	Garnaville	217,744	575,222	575,222	
266	Garner	856,830	166,244	615,222	
267	Garrison	248,772	139,582	230,844	
268	Garwin	606,808	283,240	442,170	
269	Geneva	123,676	104,496	158,600	
270	George	688,228	212,192	212,192	
271	Gilbert	111,864	76,468	248,108	

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills located on lands	Total levies for all funds	Number
14,808	288	64	620,324			5,048.70	203
96,676	2,756	376	343,850	12,080	5	617.95	204
76,966	5,816	320	1,239,688			4,000.00	205
14,729	224	64	443,440	126,808	5	2,820.00	206
5,532	133	16	154,006	7,240	5	982.26	207
66,216	3,092	344	1,163,000			1,282.50	208
29,024	960	132	1,762,098			10,435.15	209
73,152	7,224	344	2,923,376	110,428	5	11,784.00	210
28,749	14,748	132	1,743,646	10,232	5	14,800.00	211
35,576			1,126,129			7,664.32	212
18,532	944	72	228,968	24,466	5	6,850.00	213
24,236	2,116	96	731,506			1,400.00	214
28,836	1,644	96	706,624			2,625.77	215
32,568	1,666	76	843,501			6,610.00	216
34,556	672	128	574,000	27,408	5	6,800.00	217
			687,182			4,322.00	218
104,548	2,856	388	808,888			2,350.00	219
7,664	216	32	220,285			1,882.00	220
14,652	2,432	68	756,800	14,306	5	5,100.00	221
15,332	4,856	60	1,684,894	16,976	4	12,705.23	222
30,400	440	120	139,163			2,425.00	223
4,744	292	92	705,142	28,312	5	4,667.01	224
	1,400		130,453			1,411.14	225
18,066	1,112	64	602,882	5,293	5	4,080.00	226
18,492	980	64	195,382	4,968	5	1,232.02	227
32,296	960	108	561,520	17,872	6	3,251.00	228
6,800	208	32	657,353			6,300.00	229
							230
21,950	132	64	805,453			3,530.96	231
57,704	3,640	102	343,001	29,840	5	3,224.00	232
45,096	964	100	1,807,482	63,346		11,747.61	233
10,112	236	40	486,610	35,664	5	4,825.00	234
21,540	7,024	88	1,229,600			7,000.00	235
36,192	1,716	128	263,750	10,132		1,800.00	236
18,476			538,096			3,537.96	237
15,948	656		216,736			2,879.51	238
25,116	1,800	100	548,130	22,800	5	1,105.74	239
70,720	884	280	746,272			8,036.00	240
38,422	1,864	128	680,728	41,412	5	2,960.00	241
19,444	1,564	68	706,516			5,305.00	242
38,18	2,308	148	1,432,630	34,408	5	7,394.00	243
19,221	36	64	452,092			4,435.25	244
16,328	16	56	162,300			1,434.51	245
			26,838			1,050.00	246
			254,282			700.00	247
			265,102			2,732.89	248
60,760	6,428	280	1,160,882			9,130.00	249
96,016	6,624	312	1,195,054	196,736	5	4,800.00	250
29,448	1,162	80	233,487			1,364.66	251
24,462		96	237,566	25,904	5	1,134.54	252
	112		44,028			131.05	253
			197,030			723.30	254
17,012	1,076	84	889,452	34,106	5	4,065.06	255
							256
							257
50,664	2,300	312	805,894	78,128	5	5,910.41	258
25,330	1,848	96	228,004	44,000	5	1,700.00	259
11,345	423	36	423,216			7,375.00	260
45,656	1,722	80	166,172	18,324	5	882.00	261
43,910	968	26	633,130	10,132		4,722.00	262
	1,812		810,576	42,568	5	2,211.70	263
	1,629		1,678,900	4,828	5	18,685.00	264
16,000	4,880	72	786,968	8,364	5	1,860.00	265
928	154		1,283,486			7,861.40	266
	1,328		410,576	14,896	5	1,365.24	267
68,404	1,824	288	1,584,275			10,196.77	268
28,840	4,972	96	479,588			5,536.50	269

TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF

Number	Towns	Real property	Personal Property	Motors and credits
329	Hull	236,112	216,080	286,500
340	Humeston	275,348	216,344	506,614
341	Hurstville	89,772	28,708	1,170
342	Huxley	333,004	85,220	367,200
343	Inogenet	461,644	136,452	598,096
344	Inwood	128,028	46,656	83,000
345	Ionia	469,622	169,096	415,420
346	Irtwin	191,664	89,904	197,465
348	Jackson Junction	117,044	62,308	236,750
349	Jamaica	126,312	43,180	265,950
350	Janesville	437,764	173,444	375,500
351	Jenop.	934,562	126,716	566,850
352	Jewell Junction	180,440	133,388	134,690
353	Joliet	85,880	30,708	34,900
354	Kalona	404,512	151,696	721,751
355	Kanawha	95,662	34,044	343,030
356	Kanawha	416,920	126,836	341,790
358	Kellerton	229,332	117,300	221,610
359	Kelly	180,400	51,812	12,615
360	Kellogg	171,320	132,420	662,710
361	Kensett	185,308	89,556	332,432
362	Kent	75,184	41,200	96,723
363	Kenwood Park	88,096	150,453	150,453
364	Kosauqua	519,996	231,380	897,445
365	Koita	23,812	112,124	304,974
366	Koswick	282,678	166,488	945,062
367	Krystone	103,666	61,824	272,787
368	Kinaulton	337,528	117,772	515,800
369	Kingsley	31,040	32,980	46,925
370	Klorosa	61,648	33,482	30,064
371	Kirkman	60,648	67,416	102,300
372	Kirkville	185,624	129,582	249,450
373	Kiron	226,712	67,200	318,850
374	Klemme	60,608	1,114	2,970
375	Klerim	47,094	7,148	2,970
376	Knox	229,088	104,812	230,776
377	Ladonia	166,916	48,268	231,475
378	Ladonia	236,816	95,292	175,578
379	Lake Mills	172,664	189,156	500,300
380	Lake Park	285,106	161,624	361,810
381	Lake Park	503,688	170,308	708,500
382	Lake View	674,468	179,548	562,518
383	Lamoni	745,496	96,468	313,270
384	Lamoni	160,296	155,900	315,900
385	Lamoni	187,300	96,148	82,296
386	Lanesboro	305,126	230,372	421,659
387	Lansing	803,276	286,328	1,018,515
388	La Porte City	222,296	75,800	298,096
389	Larchwood	84,152	75,072	187,690
390	Larabee	2,750	1,094	2,770
391	Latimer	128,462	115,588	138,410
392	Latimers (R. F. D. N. 14, Via Epworth)	469,720	229,944	287,552
393	Laurens	228,724	117,380	186,300
394	Laurens	101,988	79,176	11,130
395	Le Grand	146,306	54,236	130,350
396	Lehigh	227,220	131,192	83,000
397	Leighton	43,332	37,616	35,700
398	Lehigh	96,300	85,720	101,430
399	Lehigh	622,164	165,956	391,064
400	Le Roy	47,716	6,012	42,071
401	Le Roy	127,644	84,478	304,756
402	Lester	180,808	115,308	171,300
403	Letterville			

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Number	Real property	Telephone and other property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all lands	Number
329	49,772	5,002	190	879,516			7,136,000	329
340	49,748	8,216	176	1,156,446		5	8,224,770	340
341	1,000			120,650			800,000	341
342	8,000			708,024	94,032	5	5,542,112	342
343	45,992	17,572	184	1,057,534			8,100,000	343
344	27,664	1,348	188	287,504	6,736	5	600,000	344
345	37,680	4,728	124	1,087,680	28,476	5	5,300,000	345
346	59,676	1,644	240	531,023			1,417,717	346
348							721,130	348
349							2,985,000	349
350							1,400,000	350
351	15,644	1,104	64	482,254	20,308	5	5,200,000	351
352	199,128	7,094		1,036,836	198,024	5	7,801,000	352
353	179,180			448,518	12,411	5	2,841,000	353
354	17,940	275	70	180,778			1,750,000	354
355	14,068	3,030	64	1,295,437	62,480	5	4,803,000	355
356	106	756	106	645,136	45,682	5	2,580,000	356
358	49,672	1,340	258	927,846			9,119,000	358
359	26,884	1,104	90	636,332			8,919,235	359
360	71,290	704	230	817,147			2,500,000	360
361	16,624	1,972	76	1,055,023			4,857,160	361
362	18,320	1,340	128	625,956			1,000,000	362
363	9,044	300	32	221,693			1,820,000	363
364								364
365	19,672	1,756	92	698,939	35,323	5	8,426,300	365
366	28,170	4,506	128	1,081,636	4,430	5	7,136,000	366
367	21,136	775	90	592,417	11,700	5	5,400,000	367
368	24,008	2,800	80	1,522,066	15,982	5	4,771,840	368
369	1,624	168	102	329,091	29,512	5	8,750,000	369
370	38,448	8,034	128	1,218,000	96,080	5	778,510	370
371	7,032	384	132	119,303	9,204	5	1,244,390	371
372	33,304	724	132	166,224	18,720	5	725,000	372
373							2,640,000	373
374	23,072	776		645,134			5,415,000	374
375	30,906	1,236	140	62,826	45,500	1	279,910	375
376	73,676	772	824	131,694			237,540	376
377	25,804	4,812	92	685,316	14,500	5	2,920,000	377
378							1,892,432	378
379	30,420	3,484	140	531,742	7,900	5	4,085,000	379
380	117,472	13,966	120	1,033,728	70,656	5	12,729,780	380
381	9,660	850	122	819,754			8,136,568	381
382	48,434	8,662	104	1,529,372	62,340	5	6,003,000	382
383	58,448	2,784	208	1,477,964	97,908	5	11,281,125	383
384	21,244			675,478			4,734,122	384
385	164	5	2	189,330	11,444	5	2,423,000	385
386	22,680	2,032	140	289,962	37,684	5	2,221,438	386
387	38,600	9,066	228	1,224,560			7,423,622	387
388	80,802	2,224	436	2,192,431	122,368	5	9,856,566	388
389	24,732	464	112	254,226	29,512	5	4,800,600	389
390	16,564	2,184	66	366,700			1,230,000	390
391	308	24	4	6,940			8,145,432	391
392								392
393	18,464	1,400	112	412,296	52,720	5	1,115,000	393
394	27,280	2,776	136	1,128,114	4,016	5	11,270,771	394
395	44,688	1,316	176	578,784	20,828	5	2,600,544	395
396								396
397								397
398	54,400			256,664	25,400	5	1,560,600	398
399	29,676			360,658	55,132	6	1,266,890	399
400	101,436			142,824	101,436	5	5,191,270	400
401				116,668			607,232	401
402				222,676			33,168	402
403	20,900	2,068	212	1,210,728	18,000	1	10,752,000	403
404	29,424	2,076	104	104,211	14,900	6	723,000	404
405	7,936	364	412	811,922	115,876	5	4,821,000	405
406	233,666	1,000	100	496,796			2,400,124	406
407	28,740	1,008	132					407

TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF.

Number	Towns	Real property	Personal property	Monies and credits
407	Lewis	286,328	82,892	506,000
408	Libertyville	97,384	91,100	231,144
409	Liddelldale	247,912	48,244	48,800
410	Lime Springs	330,912	181,388	443,040
411	Litchfield	130,839	88,840	75,100
412	Linden	157,748	46,844	161,850
413	Limestone	361,848	100,672	720,700
414	Linn Grove	300,240	101,120	940,500
415	Lisbon	635,784	150,480	1,050,984
416	Liscomb	169,936	31,004	138,500
417	Littletown	68,216	29,192	4,300
418	Little Rock	313,139	80,216	98,175
419	Little Sioux	115,996	39,062	105,990
420	Livermore	301,876	127,828	253,700
421	Lockridge	217,112	45,272	105,700
422	Logan	755,590	233,300	1,030,786
423	Lohrville	416,308	153,308	489,308
424	Lone Rock	55,000	72,412	54,000
425	Long Tree	365,000	177,000	436,750
426	Long Grove	92,280	56,492	154,300
427	Lorimer	316,872	148,132	280,740
428	Lost Nation	378,416	121,784	531,000
429	Lovell	298,272	76,382	160,340
430	Louden	482,522	804,600	804,600
431	Low Moor	101,000	99,620	42,000
432	Luzerne	35,276	42,948	42,948
433	Luxemburg	37,716	56,300	56,300
434	Luther	103,300	60,000	100,000
435	La Verne	224,928	74,708	251,300
436	Luxemburg	61,072	10,822	50,000
437	Luzerne	185,338	54,100	247,200
438	Lynnville	154,630	79,300	474,000
439	Lytton	317,388	104,964	150,660
440	Macedonia	40,016	225,280	225,280
441	Macaburg	60,000	50,280	50,280
442	Madrid	798,000	233,628	649,000
443	Magnolia	149,064	45,428	85,428
444	Malcolm	283,640	118,240	368,340
445	Mallard	159,616	189,144	189,144
446	Maloy	48,784	43,580	43,580
447	Malvern	473,132	276,736	621,812
448	Manilla			
449	Manly	472,448	190,188	190,460
450	Manning	1,218,680	1,776,484	1,776,484
451	Manson	874,040	230,156	655,000
452	Mapleton	1,209,922	285,724	302,300
453	Marathon	263,540	96,064	277,949
454	Marble Rock	258,130	91,666	249,506
455	Marcus			
456	Marne	136,856	55,328	132,000
457	Marquette	98,800	50,000	50,000
458	Martelle	100,224	47,140	118,976
459	Martinsburg	67,312	88,800	115,525
460	Martinsdale	41,276	5,666	26,500
461	Marysville	11,860	12,116	1,180
462	Masonville	166,676	41,756	47,100
463	Massena	316,976	129,708	413,180
464	Matlock	38,802	40,620	60,555
465	Maurice	141,800	70,940	105,000
466	Maxwell	307,776	170,876	824,410
467	Maynard	285,032	119,280	338,588
468	Mayville (Walcott P. O.)	41,400	12,820	45,000
469	McCallsburg	137,066	46,864	118,828
470	McGausland	60,084	37,706	4,500
471	McClintock	71,884	17,728	48,500
472	McGregor	548,372	282,904	267,852
473	McIntire	148,632	58,812	75,876
474	Mechanicville	468,980	306,794	936,900

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Number	Real property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
407	16,064	872	72	682,828	5,006	5	2,000.00	407
408	48,802	012	136	469,268	2,284	5	2,388.10	408
409	52,536	960	200	308,712	138,400	6.5	3,000.00	409
410	29,684	1,772	116	966,912	227	5	3,731.83	410
411	1,044	8,324		235,624	28,784	1	2,000.45	411
412	43,056	1,616		407,292			2,677.75	412
413	21,960	904	100	1,300,304	17,118	5	2,900.00	413
414	31,992	730	100	1,274,748	2,428	5	3,900.00	414
415	79,452			1,942,697	104,615	5	12,400.00	415
416	23,122			392,804	1,872.12	5	1,872.12	416
417	17,288			100,224	8,704	5	1,067.50	417
418	31,276	1,160	68	524,115			6,700.00	418
419		1,188	140	220,968	3,922	5	179.00	419
420	45,384	3,082	272	617,992	14,500	5	2,663.85	420
421	62,352	1,520	224	434,180	38,352	5	1,361.79	421
422	76,996	2,468	276	2,009,408	7,368	5	27,461.84	422
423	184,248	4,996	740	1,248,808			12,129.00	423
424	19,224	284	64	201,070			1,900.00	424
425	42,548	5,504	196	1,047,928	68,780	5	3,600.00	425
426	15,004	1,048	60	319,184			800.00	426
427	55,640	6,912	276	817,572	42,752	5	2,966.61	427
428	25,768	1,344	100	1,428,912	41,506	5	5,776.00	428
429	14,340			498,484	10,000	5	3,146.72	429
430	27,664	1,284	92	1,601,492			2,313.66	430
431				243,340	1,876	5	25.83	431
432	43,712	4,136	172	483,140	48,092	5	1,044.96	432
433	116,048			213,618			1,562.35	433
434	16,000	800	40	280,040	60,000	4	1,330.00	434
435	97,780	3,504	476	692,750	40,004	4	3,900.00	435
436		1,512	196	107,434			147.84	436
437	40,372	3,398	56	747,490	68,482	3	1,850.76	437
438	5,922	2,184	60	600,568			6,034.79	438
439	16,308			469,076			2,383.77	439
440	16,784	68	336	297,672			435.16	440
441	2,012			1,671,134	25,336	5	13,600.75	441
442				280,774	11,368	5	961.62	442
443	33,408	4,296	136	808,052			5,600.00	443
444	15,828	678	138	468,588			5,180.00	444
445	23,120	432	112	146,054			279.62	445
446	24,124	1,764	156	1,397,724	22,976		11,610.00	446
447								447
448	73,564	4,452	430	930,472	11,261	5	4,662.00	448
449	174,236	5,280	668	2,545,872	95,416	5	16,438.00	449
450	98,122	966	112	1,802,481			26,504.87	450
451	59,360	6,136	208	1,913,700	31,304		12,545.70	451
452	72,432	1,368	264	740,617	44,008		5,762.48	452
453	41,824	796	148	641,866	22,792	5	3,265.04	453
454								454
455	34,656	1,568	140	300,848	37,104	1	1,924.97	455
456	40,000	2,528	256	241,284			5,623.61	456
457	5,708	68	24	272,190	15,432		1,000.00	457
458	27,412	1,712	128	248,941	15,844	5	727.00	458
459	53,296	948	200	127,976			697.00	459
460	54,112			54,812			250.00	460
461	27,496	912	132	807,404	34,948	5	3,800.00	461
462	15,932	440	68	156,927			970.00	462
463	54,100	2,444	204	377,108	28,720	5	3,230.00	463
464	34,248	1,468	156	1,238,814	67,700	5	7,904.50	464
465	30,912	1,896	136	97,776			2,737.00	465
466								466
467	46,372	528	82	368,000	22,612	4	5,121.90	467
468	7,044			116,084			961.48	468
469	29,132	4,960	230	1,107,066	11,500	5	3,761.87	469
470	56,436	636	280	240,406	35,980	5	2,000.00	470
471	41,140	1,802	136	1,666,902			5,094.27	471

TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Number	Towns	Real property	Personal property	Monies and credits
475	Medford	644,612	238,540	741,951
476	Melbourne	302,524	119,100	203,723
477	Melrose	246,432	88,122	218,975
478	Melrose	173,312	57,372	107,430
479	Melvin	124,212	105,640	34,800
480	Mendon	225,024	159,712	437,761
481	Merrill	55,216	34,456	21,000
482	Merrill	32,100	23,200	55,300
483	Meservey	112,548	45,316	61,500
484	Meyer	723,320	88,928	56,281
485	Middleton	89,692	65,312	122,400
486	Miles	123,652	75,960	372,272
487	Millford	221,801	68,701	298,701
488	Millersburg	24,430	6,224	143,828
489	Millerton	79,512	40,120	17,717
490	Millville	149,584	143,256	406,196
491	Milton	600,000	290,000	200,000
492	Minburn	177,276	96,504	162,800
493	Minden	191,432	79,324	231,700
494	Ming	120,400	51,980	87,483
495	Mitchell	88,084	21,732	59,505
496	Mitchellville	335,420	136,300	758,495
497	Modale	159,672	118,964	41,925
498	Mondamin	100,280	99,420	128,638
499	Moneta	76,816	65,676	1,000
500	Monmouth	1,088	544	344
501	Monona	624,492	183,708	1,533,422
502	Monroe	621,780	171,400	878,880
503	Montana	761,912	211,318	1,253,276
504	Montour	153,764	77,832	159,100
505	Montrose	183,000	50,840	107,350
506	Moorhead	179,648	104,232	780,680
507	Moorland	46,000	45,800	60,000
508	Moravia	216,800	103,900	411,107
509	Morning Sun	411,568	78,488	508,200
510	Morrison	28,108	29,876	106,024
511	Moulton	457,724	190,476	229,750
512	Mt. Auburn	118,800	55,780	75,650
513	Mt. Ayr	1,164,322	147,184	1,076,492
514	Mt. Sterling	303,120	86,778	47,300
515	Mt. Union	84,488	90,328	79,533
516	Mt. Vernon	994,732	223,628	1,114,544
517	Naville	311,532	246,500	246,500
518	Navy	494,032	197,730	917,730
519	Nashua	621,800	217,372	786,280
520	Nashua	81,430	50,000	50,000
521	Nicola	283,172	87,806	433,170
522	New Albin	329,830	155,930	182,500
523	Newell	658,220	278,328	719,775
524	Newhall	287,340	43,340	277,140
525	New Hartford	123,680	42,080	327,015
526	New Liberty	65,540	65,584	82,900
527	New London	608,448	231,472	620,887
528	New Market	308,972	82,368	450,379
529	New Providence	32,400	196,710	240,200
530	New Sharon	506,212	146,880	795,280
531	New Vienna	123,364	64,244	65,190
532	New Virginia	304,824	112,912	277,302
533	Nichols			
534	Nodaway	122,076	53,220	233,250
535	Nora Springs	656,348	250,188	787,480
536	Northboro	78,632	110,008	116,560
537	North Buena Vista	29,322	10,107	10,107
538	North English	440,920	100,640	647,760
539	North Liberty	116,454	34,832	197,400
540	North Washington	31,704	26,612	31,800
541	Northwood	208,780	208,280	208,280
542	Norwalk	230,372	82,376	349,545

Number	Real property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
475	58,040			1,788,123	60,860	5	7,536.30	475
476	56,530	800	210	833,291	40,760	5	4,650.00	476
477	15,082	840	84	662,906			4,304.43	477
478	37,444			353,568	33,772	5	2,582.06	478
479	16,112	332	64	281,184			3,425.00	479
480	14,066	1,776	192	145,458			3,465.00	480
481	46,330	3,288	102	159,272	95,108	5	1,009.84	481
482	7,908	492	220	116,500			5,490.20	482
483	44,308	822		264,524			1,500.00	483
484	1,212	1,212		870,201	221,484	5	1,976.00	484
485	22,030	1,422	80	308,170			805.68	485
486	22,524	600	120	675,228	60,900	5	3,100.00	486
487	6,900	875	24	146,602	843		15,985.00	487
488	16,000			115,062			878.61	488
489	28,912	1,432	84	1,013,604	19,688	5	8,000.50	489
490	16,000	10,000	600	1,086,000	107,000	5	8,000.00	490
491	9,028	908	61	446,580	1,488		520.00	491
492	32,772	500	140	338,568	8,944	5	583.00	492
493	10,021	32,000	4,000	806,947			1,280.12	493
494	19,504		76	1,182,021	9,200	5	616.07	494
495	38,200	1,384	128	1,294,435			11,057.06	495
496	10,700	4,140	76	854,333			3,670.00	496
497	28,684	1,202	60	427,370	4,704	5	2,915.50	497
498	14,664	288	60	156,704			980.00	498
499	732	8	156	2,182,368			1,162.36	499
500	20,468	3,872	214	2,894,718	34,424	5	10,050.00	500
501	20,810	2,444	188	1,739,634	21,512	5	13,805.00	501
502	44,192	3,388	188	2,274,304	145,096	5	16,450.00	502
503	23,810	4,728	60	190,214	9,024	5	1,973.00	503
504	37,024	3,464	132	332,510	27,430	5	1,861.21	504
505	19,224	1,510	64	1,081,384			4,804.61	505
506	65,944			158,048	77,830	5	1,000.00	506
507	25,648	1,644	128	731,811	46,460	5	3,000.00	507
508	51,700	2,076	236	1,050,636			6,000.50	508
509	47,636	2,656	298	1,284,080			60.00	509
510	17,468	1,380	80	948,442	44,624	5	15,568.50	510
511	25,358	14,704	208	227,130	4,832	5	1,586.00	511
512	26,884	1,132	76	58,680			9,682.84	512
513	22,308			458,408			970.00	513
514	22,308			277,107			10,000.00	514
515	20,248	9,588	308	2,421,945	10,116	5	19,850.00	515
516	19,612	2,008	64	822,144			6,228.44	516
517	38,320	6,516	156	1,014,934			2,997.96	517
518	64,112	4,800	294	1,694,724	127,440	5	14,297.50	518
519	16,308	308	64	190,444			2,506.02	519
520	35,148			641,386			1,453.27	520
521	15,556			603,806	2,944	5	8,066.55	521
522	31,506	6,132	132	1,004,169			10,737.00	522
523	14,024	216	56	732,177	3,437		2,075.00	523
524	30,676	2,924	128	567,132			1,000.00	524
525	2,832	908	44	224,276			900.00	525
526	200,000	2,014		1,732,851	1,000		48,378.56	526
527	21,430	3,300	76	806,631			3,066.73	527
528	45,064	221		467,681			1,256.07	528
529	1,132	536		1,494,426	24,000	5	8,472.00	529
530	29,514	850	104	625,314	10,308	5	2,611.00	530
531	12,808			421,369			2,236.00	531
532	86,830	2,422	864	1,783,632	83,792		12,450.00	532
533	21,064	640	76	326,970	91,492	5	1,698.10	533
534	34,232	524	136	140,811			7.00	534
535	16,300	2,400	52	1,730,730	11,040	5	7,943.57	535
536	8,300	480		397,428			800.14	536
537				70,116			247.84	537
538				2,320,454	175,376	5	8,300.00	538
539	40,596	9,744	144	682,977	55,960	5	1,694.00	539

TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	credits
548	Norway	220,382	103,716	470,064
544	Numa	111,000	13,204	21,900
546	Oakland	607,000	702,000	2,647,500
546	Oakville	145,648	86,108	22,666
547	Ocheyedon	330,322	330,222	171,150
548	Odeboit	338,812	423,506	817,600
549	Ogden	825,184	222,032	918,016
550	Okoboji	321,284	30,416	19,400
551	Olds	90,528	98,824	13,184
552	Olin	338,416	141,012	539,650
553	Ollie	97,444	80,276	106,644
554	Onelda			
555	Onslow	144,820	79,544	172,780
556	Orange City	779,772	276,822	995,488
557	Orchard			
558	Orient	360,816	115,220	363,505
559	Orleans	388,260	52,944	51,600
560	Ossau	402,800	60,904	863,200
561	Osterdock	23,004	17,268	6,000
562	Oto	111,036	48,428	72,500
563	Ottosen	104,106	63,534	100,851
564	Oxford	311,030	148,090	245,281
565	Oxford Junction	323,656	121,152	430,000
566	Oyens	52,100	33,180	23,300
567	Pacific Junction	123,264	34,098	50,500
568	Packwood	48,148	48,148	145,710
569	Palmer	100,518	102,102	85,800
570	Palo	122,776	25,004	235,800
571	Panama	78,272	70,016	204,750
572	Panora	563,528	171,476	281,040
573	Parkersburg	623,184	281,040	988,500
574	Parnell	97,720	48,440	86,660
575	Paton	118,800	86,000	246,776
576	Patterson	42,752	41,130	45,632
577	Paulina	607,860	297,940	787,000
578	Persla	206,032	108,612	95,800
579	Peru	140,064	0,228	129,777
580	Peterson	252,792	179,372	449,000
581	Pierston	219,832	119,028	334,500
582	Pilot Mound	231,588	45,982	133,619
583	Pioneer	34,328	82,548	5,000
584	Pigah	312,812		171,868
585	Plainfield	185,736	80,720	208,700
586	Piano	90,884	44,612	90,225
587	Pleasanton	106,576	39,836	97,000
588	Pleasant Plain	82,076	12,528	49,560
589	Pleasantville	459,536	88,700	888,700
590	Plover		75,592	117,357
591	Plymouth	304,276	52,732	50,775
592	Pocahontas	601,312	244,112	815,258
593	Polk City	98,512	98,500	98,500
594	Pomeroy	616,348	177,864	411,253
595	Popejoy	78,028	69,432	69,300
596	Portsmouth	135,316	64,904	297,310
597	Postville	772,340	678,060	878,060
598	Prairieburg	82,800	22,802	88,000
599	Prairie City	430,900	198,860	830,030
600	Prescott	67,301	78,964	410,548
601	Preston	233,824	312,186	307,580
602	Princeton	624,282	300,944	888,800
603	Princeton			20,813
604	Promise City	85,808	90,536	105,040
605	Provincy	90,404	40,236	44,875
606	Pulaski	189,940	189,940	189,940
607	Quasqueton	30,672	14,860	118,930
608	Quincy	108,072	80,212	22,440
609	Radcliffe	285,000	139,316	43,810
610	Rake			

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
29,008	100	600	824,520	13,300	5	3,870.87	543
47,376	12,276	184	195,940	86	5	640.00	544
39,448	12,500	176	3,950,284	15,450	5	8,700.64	545
18,316	420	128	271,206	8,400	5	3,843.32	546
30,852	8,668	128	683,794	10,140	5	7,730.00	547
38,432	8,668	128	2,127,286	10,140	5	22,979.08	548
57,004	3,824	264	3,031,844			8,271.54	549
17,617	2,596	68	301,776	5,068	5	1,300.00	550
1,476	1,476		404,432	14,400	5	2,203.17	551
17,060	1,700	128	1,055,142	42,384	5	6,800.00	552
4,288	516	12	302,096			1,700.00	553
13,072	216	44	2,662,419		2	16,346.56	554
22,504	5,040	80	874,140	4,200	5	2,004.41	555
40,876	1,006	184	535,290	24,988	5	1,100.00	556
16,902	72	80	1,114,784			11,767.06	557
16,038	226	106	124,400	9,200	4	124.00	558
36,380	1,656	108	200,108			1,153.00	559
16,000	1,572	122	267,493	30,068	5	4,102.92	560
39,496	868	182	924,416			733.74	561
7,666	400	32	110,596			6,300.00	562
60,372	1,820	224	244,116			1,023.00	563
1,000		140	337,711	17,170	2	1,875.00	564
30,966	1,028	108	303,704	35,972	5	8,830.10	565
19,492		48	403,972	56,320	2	3,500.00	566
11,744	664	45	306,114	9,040	5	2,500.00	567
50,336	4,028	128	86,640	18,572	5	8,427.72	568
51,076	4,028	128	1,928,276			10,000.00	569
17,940	823	72	248,450			1,144.05	570
13,920	1,320	100	495,556			7,792.86	571
15,488		100	142,962	11,684	5	445.99	572
	22,504	132	1,092,900			7,000.00	573
	1,476	132	503,648	19,032		2,660.37	574
		100	301,461	9,965	5	1,775.00	575
		100	39,824			4,381.83	576
		132	1,089,892	68,069	5	6,202.21	577
		132	430,283	42,964	4	1,600.50	578
		32	97,504			1,800.00	579
		80	341,712	22,398	5	1,304.00	580
		90	230,257	30,060	5	450.00	581
		92	300,806	11,300	5	460.00	582
		112	144,154	0,312	5	1,300.00	583
		112	1,308,164	86,506	5	11,300.00	584
		148	200,817	135,212	5	1,285.00	585
		148	408,772			1,300.00	586
		168	1,252,650	18,544	5	13,697.35	587
		206	275,472			1,700.00	588
		206	1,273,849			14,093.60	589
		206	274,824	18,135	5	1,261.77	590
		206	424,440	7,332	5	2,800.64	591
		206	1,765,282			19,848.38	592
		206	303,712	25,800	8	948.48	593
		64	1,476,158	21,000	5	4,498.27	594
		64	280,317			2,400.00	595
		64	711,154			3,027.18	596
		64	1,484,808			4,812.00	597
		116	328,006			221.84	598
		116	190,843	7,040	5	2,145.44	599
		128	407,627			4,180.00	600
		128	128,961	29,732	4	501.42	601
		128	280,976	8,520	5	4,800.00	602
		128	888,884	10,230	4	4,800.00	603
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TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Profits
611	Ralston	112,648	50,704	412,000
612	Randall	30,740	46,872	50,000
613	Randolph	156,580	87,880	200,100
614	Rathbun	9,322	9,012	5,080
615	Readdy	361,371	134,290	328,350
616	Reasnor	78,220	46,560	94,340
617	Redding	123,832	73,688	138,124
618	Redfield	366,576	107,012	259,700
619	Reinbeck	782,840	335,564	1,367,510
620	Rembrandt	176,716	111,468	59,002
621	Rensselaer	470,544	235,940	847,614
622	Renwick	255,136	150,720	196,200
623	Riceville	411,424	179,880	504,456
624	Rideland			
625	Ricketts	114,280	59,820	122,230
626	Ridgeway	234,000	96,364	99,900
627	Rindard	53,832	39,628	75,450
628	Ringsted	327,472	86,844	406,940
629	Ripley	186,680	80,620	230,888
630	Riverside	283,880	113,208	459,000
631	Riverton	108,478	98,354	223,400
632	Rolden	281,820	18,088	86,000
633	Rock Falls	39,416	30,756	27,600
634	Rockford	527,008	248,320	696,440
635	Rockingham	584,400	130,040	14,400
636	Rock Valley	480,020	133,176	519,510
637	Rockwell	560,064	135,096	611,029
638	Rodman	62,032	57,464	34,448
639	Rodney	64,716	43,004	73,000
640	Roland	200,404	120,808	460,057
641	Rolle	697,000	189,000	588,000
642	Rome	44,816	18,808	8,835
643	Rose Hill	79,816	45,068	109,550
644	Rowan	186,480	54,888	180,700
645	Rowley	70,284	50,320	60,800
646	Royal	186,584	135,180	161,500
647	Rudd	368,700	223,128	101,785
648	Rumrill	80,220	60,220	66,220
649	Russell	299,564	138,428	611,108
650	Ruthven	322,068	149,364	370,028
651	Rutland	150,848	56,406	65,190
652	Rutland	163,576	129,284	147,208
653	St. Albans	628,664	164,116	723,244
654	St. Anthony	98,228	41,812	62,650
655	St. Charles	153,164	71,812	127,224
656	St. Louis	39,124	30,008	84,052
657	St. Mary			
658	St. Olaf	72,144	62,008	128,802
659	St. Paul (R. F. D. West Point)			
660	Sabals	251,112	37,980	206,100
661	Salem	171,188	21,067	115,020
662	Salix	170,300	50,476	111,300
663	Sanborn	502,612	201,340	241,800
664	Sandyville (via Ackworth)		9,072	6,000
665	Sarville	70,922	53,216	101,446
666	Schaller	431,940	203,512	603,966
667	Schleswig	570,756	123,908	1,173,100
668	Seranton	331,220	118,300	410,900
669	Seaboard	50,908	48,148	84,520
670	Sergeant Bluff	156,000	89,184	132,800
671	Shambaugh	86,752	83,924	257,976
672	Shannon City	134,060	79,084	92,488
673	Sharnburg	23,422	35,024	59,322
674	Sheffield	681,222	137,816	586,200
675	Shelby	430,104	112,544	273,908
676	Shelburne	90,252	40,360	121,814
677	Shell Rock	441,424	85,248	514,000
678	Shellsburg	386,420	144,380	245,300

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Railroad property	Telephone and telegraph property	Express equities	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
611	61,520	2,806	204	609,072	19,048	5	1,536,000
612	12,160	808	48	149,028	9,848	5	500,000
613	19,348	576	61	473,548		5	1,100,618
614	12,232	1,032	48	66,382	1,076	5	423,141
615	13,606	388	72	788,238		5	8,840,821
616	36,191	506	107	145,923		5	822,616
617	49,424	1,008	176	286,232		5	840,001
618	45,464	9,322	184	832,274		5	5,806,121
619	63,086			2,508,991	42,916	5	19,821,119
620	9,209	1,034		9,209	74	5	1,497,000
621	18,962	1,020	68	1,064,008		5	8,006,721
622		600		902,636		5	3,900,002
623	54,048	612	168	1,180,022	30,544	5	6,150,000
624							624
625	21,332	440	72	818,374		5	2,156,000
626	70,856	2,892	244	495,916		5	4,200,000
627	49,688	296	300	217,604		5	220,000
628	48,064	1,276	140	973,756	35,368	5	4,400,321
629	86,844	1,420	140	328,068	39,080	5	4,357,000
630	24,024	800	104	888,676		5	3,816,630
631	37,136	880	90	828,432		5	1,847,341
632	120,088			468,028		5	425,000
633	7,888	276	26	1,499,072		5	330,000
634	25,840	1,216	108	1,499,432		5	11,901,701
635	14,441	776	69	794,183		5	8,810,000
636	37,080	876	224	1,100,498	30,252	5	5,800,000
637	133,176	9,944	200	1,310,944	110,560	5	8,911,000
638	18,032	1,000	80	173,116		5	228,000
639	10,308	1,216	64	197,008	1,028	5	630,000
640	18,236	1,372	128	1,600,000	125,506	5	7,030,630
641				1,474,000		5	7,150,001
642	8,428			75,817		5	317,011
643	16,212	164	64	251,702		5	2,000,000
644	44,740	1,836	212	438,856	17,720	4	1,960,000
645	17,084			150,388		5	816,451
646	23,104	772	104	506,234	4,502	5	1,252,700
647	70,780	2,068	276	755,787		5	7,900,000
648	20,100	2,440	800	230,308		5	1,448,000
649	47,436	1,666		1,072,140	28,824	5	8,900,000
650	548	792		849,582	2,132	5	6,839,000
651	58,448	2,188	196	842,000	39,837	5	990,031
652	41,412	908	176	482,924	16,732	5	3,223,000
653	15,560	736	72	1,834,424		5	7,238,000
654				166,796		5	911,031
655	37,764			430,004	14,216	5	1,781,000
656				122,757		5	806,611
657						5	657,000
658	22,168	696	80	286,686	13,286	5	1,130,000
659						5	620,000
660	208,588	900	136	669,816		5	2,587,811
661	27,847	874	89	537,061	12,236	5	1,286,000
662	41,528	9,128	140	576,872	19,100	5	7,900,000
663	34,308			1,029,000		5	10,025,000
664				15,072	90,569	5	73,000
665	63,828	206	212	200,690		5	1,006,000
666				1,127,747	68,160	5	7,816,586
667	21,532	1,648	72	1,801,076		5	8,250,721
668	48,840	2,000	100	908,480		5	6,135,000
669	15,904	1,212	112	200,014		5	845,000
670				275,054	402,000	5	1,500,000
671	28,610	1,020	72	452,754		5	1,265,741
672	8,040		40	306,428	9,744	2.4	2,000,000
673	37,640	272	132	206,132		5	772,500
674	46,800	5,976	580	1,801,506		5	15,007,601
675	28,740	1,220	128	275,434	45,100	5	19,770,000
676	114,580	620	368	446,814		5	1,109,566
677	33,908	2,602	144	1,074,616		5	4,881,166
678	36,180	2,056	164	677,416		5	8,000,000

TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Moneys and credits
679	Sibley	1,097,368	440,704	587,982
680	Sidney	525,904	211,504	692,992
681	Silver City	185,632	101,132	240,140
682	Sioux Center	774,830	126,880	2,432,884
683	Sioux Rapids	434,872	272,160	488,947
684	Slater	254,488	119,872	607,008
685	Sloman	231,616	239,161	239,161
686	Smithland	83,700	67,132	122,539
687	Soldier	151,996	68,104	23,600
688	Solon	334,409	130,636	382,730
689	Somers	79,856	67,824	46,888
690	South English	129,272	65,644	268,879
691	Spillville	122,830	75,966	76,120
692	Spirit Lake	1,619,468	397,008	608,788
693	Spragueville	66,400	23,644	4,000
694	Springbrook	46,728	10,540	41,870
695	Spring Hill	429,670	150,096	608,440
696	Springville	197,772	106,612	196,585
697	Stacyville	148,308	115,200	267,800
698	Stanhope	73,320	30,280	116,300
699	Stanley	435,827	181,940	701,643
700	Stanton	71,836	340,370	340,370
701	Stanwood	718,628	194,352	830,097
702	State Center	160,400	49,666	160,400
703	Steamboat Rock	219,432	54,916	273,000
704	Stockport	210,669	63,801	1,002,288
705	Stockton	205,216	81,190	240,000
706	Story City	348,130	130,672	490,585
707	Stout	584,568	194,232	655,772
708	Stratford	69,876	48,802	26,500
709	Strawberry Point	282,000	62,800	350,326
710	Struble	1,333,572	1,336,188	1,336,188
711	Sully	135,744	46,680	50,650
712	Sumner	430,500	185,328	888,766
713	Superior	68,528	50,200	90,544
714	Sutherland	85,292	82,454	81,800
715	Swaledale	389,496	131,708	267,747
716	Swan	288,236	69,096	224,600
717	Svea City	30,682	61,870	61,870
718	Tabor	449,884	128,988	128,988
719	Templeton	36,792	20,520	34,060
720	Tennant	282,772	133,024	265,300
721	Terrill	160,516	11,300	101,696
722	Thayer	225,512	110,588	163,000
723	Thompson	121,800	55,672	19,290
724	Thor	81,804	61,224	44,860
725	Thornburg	227,968	90,414	227,280
726	Thornorton	160,528	161,360	161,360
727	Thurman	62,049	14,244	18,500
728	Tiffin	811,200	301,016	1,282,512
729	Tingley	709,730	210,456	210,456
730	Tioka	799,748	138,432	812,645
731	Toronto	43,132	37,332	10,000
732	Traer	218,336	88,132	322,850
733	Treynor	53,700	16,800	16,800
734	Tripoli	66,732	35,316	97,900
735	Truesdale	76,928	46,240	183,800
736	Truro	286,080	129,028	567,018
737	Turin	212,764	4,560	117,300
738	Udell	244,308	53,660	244,308
739	Unionville	331,080	47,600	70,000
740	University Park	286,616	116,428	227,480
741	Urbana	306,664	144,108	9,228
742	Urbana			
743	Urbana			
744	Urbana			
745	Urbana			
746	Urbana			
747	Urbana			
748	Urbana			
749	Urbana			
750	Urbana			

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Number	Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills leased on lands	Total levies for all funds	Number
679	122,448	5,369	372	2,254,214	13,836	5	13,880.00	679
680	9,048	4,376	32	1,450,156	13,836	5	9,470.00	680
681	11,484	488,388	236	8,421,544	58,912	5	14,455.28	681
682	55,200	2,824	236	1,263,631	102,000	5	5,822.63	682
683	60,120	4,244	238	1,067,892	9,880	5	4,115.40	683
684	24,436	1,044	84	471,777	251,308	5	1,567.03	684
685	16,864	992	68	270,580	5,100	5	3,087.25	685
686	25,764	1,028	88	878,060	5,100	5	8,794.00	686
687	34,292	712	100	525,110	7,212	5	1,200.00	687
688	30,418	1,048	128	274,376	4,548	5	1,794.00	688
689	12,922	1,489	55	2,725,330	40,012	5	33,080.00	689
690	25,524	432	112	120,112	99,138	5	400.00	690
691	21,980	1,868	100	1,212,154	3,600	5	3,300.00	691
692	7,515	965	32	508,781	5,500	5	5,519.14	692
693	39,216	1,724	182	638,460	60,296	5	6,684.00	693
694	28,664	1,392	100	1,489,566	16,352	5	6,562.00	694
695	53,212	1,796,659	188	1,796,659	11,686	5	4,050.00	695
696	48,736	4,504	188	602,872	5,604	5	10,945.00	696
697	41,480	1,500	72	582,020	75,468	5	1,800.00	697
698	17,241	2,307	76	1,256,492	70,252	5	17,838.41	698
699	56,190	1,450	184	1,083,063	125,048	4	1,985.00	699
700	55,766	3,572	224	1,495,776	71,704	5	6,300.00	700
701	13,300	1,144	82	158,724	991,68	5	101.68	701
702	14,776	812	88	680,226	2,285.04	5	2,285.04	702
703	79,906	8,320	366	2,083,424	1,623,744	5	18,810.00	703
704	29,020	968	128	208,830	15,848	5	2,191.27	704
705	38,064	10,924	128	1,563,709	30,172	5	7,063.72	705
706	13,184	280	64	201,900	978.75	5	978.75	706
707	30,016	348	68	189,068	30,000	5	710.00	707
708	30,240	6,816	116	824,123	6,400.00	5	6,400.00	708
709	16,636	640	64	600,182	9,000	5	4,042.56	709
710	29,612	288	144	156,392	36,140	5	769.35	710
711	12,906	130	36	731,360	5,232.61	5	5,232.61	711
712	9,448	1,764	298	102,842	445.00	5	445.00	712
713	34,002	3,096	156	688,500	3,748.82	5	3,748.82	713
714	38,492	3,012	128	324,104	1,706.97	5	1,706.97	714
715	24,848	124	560	565,032	68,000	5	2,244.58	715
716	11,188	200	82	194,702	14,090	5	1,787.00	716
717	38,000	4,992	136	567,830	27,290	5	2,868.58	717
718	16,000	2,468	73	426,180	8,012	4	1,808.58	718
719	12,720	292	48	107,844	58,620	5	14,400.00	719
720	8,234	488	30	2,433,576	58,620	5	14,400.00	720
721	56,196	236	60	1,784,021	64,676	5	8,737.78	721
722	38,494	1,804	128	609,446	2,000.00	5	2,000.00	722
723	66,760	4,332	824	141,780	7,814	5	812.45	723
724	67,140	1,764	122	992,182			4,320.00	724
725	13,164	1,764	122	992,182			4,320.00	725
726	7,740	2,844	56	365,020			950.00	726
727	29,220	8,540	122	469,400			5,219.30	727
728	61,192	1,962	192	682,800			5,809.00	728
729	1,850	124	122	402,040			6,765.84	729

TABLE NO. 4—TOWNS—CONTINUED—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Monies and credits
747	Valeria	32,660	13,820	6,000
748	Van Horn	428,096	181,424	307,550
749	Van Meter	86,735	88,368	180,400
750	Van Wert	148,806	72,524	109,204
751	Varina	101,200	102,996	82,283
752	Victor	440,200	106,788	962,888
753	Vincennes	117,172	36,582	62,600
754	Vining	47,244	26,000	41,766
755	Volga City	236,252	115,128	137,400
756	Wadena	25,972	13,296	97,275
757	Walcott	438,000	225,572	444,970
758	Walker	270,782	188,944	224,920
759	Wallingford	115,508	53,108	55,250
760	Wall Lake	461,982	156,088	527,309
761	Walton	612,164	69,204	934,510
762	Wapello	748,008	194,508	631,086
763	Washta	161,606	98,016	165,073
764	Waterville	77,116	76,612	174,309
765	Waucoma	225,520	51,188	203,022
766	Waukegan	168,480	66,280	203,022
767	Wayland	286,336	124,012	584,300
768	Webb	200,040	60,292	11,700
769	Webster	81,400	36,700	154,740
770	Weldon	116,712	143,216	124,650
771	Wellman	130,948	45,508	454,500
772	Wellsburg	80,251	45,400	259,700
773	Welton	45,888	43,932	56,340
774	Westley	176,080	118,624	233,700
775	West Bend	251,806	124,812	351,792
776	West Branch	488,740	218,532	1,681,772
777	West Burlington	402,932	75,852	70,100
778	West Chester	92,280	60,836	229,900
779	Westfield	80,004	20,708	1,800
780	Westgate	133,716	87,636	87,636
781	West Liberty	272,672	96,712	1,801,358
782	West Mitchell	60,928	1,776	26,850
783	Westphalia	58,648	3,972	130,350
784	West Point	282,430	207,430	160,280
785	West Side	207,712	58,566	88,000
786	West Union	929,538	361,648	1,248,218
787	Wheatland	250,636	139,132	288,716
788	Whiting	202,472	169,368	304,900
789	Whittemore	108,230	88,920	84,650
790	Whitten	32,806	5,012	79,200
791	Wiley (Carroll P. O.)	305,848	118,608	228,300
792	Williams	100,668	44,444	171,200
793	Williamsburg	565,300	297,480	1,031,650
794	Williamson	504,536	309,808	660,636
795	Wilton Junction	288,388	145,688	369,152
796	Winfield	88,280	62,516	70,460
797	Winthrop	99,304	80,430	94,658
798	Wiot	625,868	273,204	1,224,402
799	Woden	150,124	55,676	122,678
800	Woodbine	576,340	156,384	411,100
801	Woodburn	154,044	44,985	115,300
802	Woodward	145,920	88,648	188,300
803	Woolstock	367,616	192,328	513,338
804	Worthington	167,100	80,880	18,256
805	Yale	81,500	80,232	72,000
806	Yetter	107,214	98,624	142,000
807	Yorktown	235,000	110,808	54,080
808	Zearing	71,920	40,372	104,300
809	Zwingle			

PROPERTY AS OF JANUARY 1, 1923—LEVIES AS OF SEPT. 1, 1923

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills located on lands	Total levies for all funds	Number
6,954	72	86	59,542			532.88	747
82,292	1,494	128	1,011,834	45,164	5	4,100.00	748
			335,503	23,612	5	1,400.00	749
43,976	312	156	375,068	1,602	5	1,190.00	750
16,356	1,296	80	394,547	11,424	5	2,354.57	751
17,188	2,388	80	1,419,532			4,880.00	752
29,620	960	156	249,280	58,764	5	2,600.00	753
91,480	900	216	307,006	55,680	5	910.00	754
7,236	896	136	524,712		5	2,614.00	755
7,330	280	28	144,187			1,245.66	756
20,468	1,440	96	1,230,546			5,700.00	757
80,506			715,192			3,735.64	758
28,176	628	128	232,838			1,254.81	759
64,168	5,088	228	1,214,833	23,940	5	7,000.00	760
102,464			1,718,302	37,480	5	10,774.30	761
27,260	6,632	244	1,683,158	37,848	5	11,727.18	762
32,212	2,084	136	454,219	30,932	5	5,137.84	763
30,336	1,772	130	185,056			1,801.67	764
23,484	1,918	92	472,680	7,972	5	2,208.00	765
53,564	2,024	276	603,978	45,196	5	3,566.85	766
16,576	3,024	96	1,014,244			1,800.00	767
22,788	664	92	313,570	19,806	4	1,660.30	768
54,306	912	230	328,288			625.00	769
35,200	412	64	403,294			1,362.22	770
3,600			684,666	26,764	5	5,973.00	771
8,988			394,666		5	5,500.00	772
8,156	316	32	154,684			365.00	773
24,464	2,740	96	555,704			4,028.43	774
19,160	1,352	116	818,628			5,847.05	775
18,566	1,276	84	2,251,030	5,236	5	8,137.00	776
			608,884	93,324	3	6,191.38	777
8,424	3,132	72	394,644			1,237.26	778
			102,512			1,100.00	779
27,404	972	108	328,548	17,190		1,065.00	780
17,116			2,276,855			8,097.81	781
			79,604	16,212		782	
			122,970			210.26	783
27,724	724	100	678,666			4,135.00	784
41,144	2,716	136	348,664			2,336.97	785
45,580	1,048	116	2,586,146	22,908	5	15,810.00	786
21,532	1,972	72	702,000		5	2,244.00	787
						788	
25,440	1,604	100	604,324			3,829.44	789
30,832	1,760	132	273,514	35,436	5	1,122.91	790
	260		117,368	19,332	5	250.00	791
23,008	3,476	96	738,736	30,448	5	4,832.00	792
						793	
28,740		136	345,188	17,316	5	869.50	794
41,980	9,980	200	1,946,500			12,000.00	795
55,622	3,372	128	1,534,071	32,190	5	7,718.36	796
*17,146			844,858			3,300.00	797
18,736	1,096	70	241,164			2,138.00	798
28,176	866	128	263,542			832.58	799
42,340	1,868	772	2,168,854			19,028.00	800
7,698	1,968	276	438,236			1,800.00	801
			943,724	48,560		7,305.00	802
48,064	1,120	100	393,673	34,824	5	2,483.72	803
22,150	504	88	366,640			515.35	804
19,916	2,544	72	1,084,714			5,860.00	805
18,256	12,220	68	540,942			3,670.00	806
16,808	384	76	191,120			1,800.00	807
27,144	1,616	96	371,094			2,929.49	808
18,552	2,630	132	439,996	38,000	5	4,670.00	809
8,806	368	36	235,404			660.62	810

CITY OFFICIALS

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REPORT ON MUNICIPAL FINANCES

Number in order of population	CITY	Mayor	Clerk	Treasurer	Expenses
26	Albia	James H. Elder	R. A. Phillips	O. U. Conwell	1925
51	Algona	W. E. McDonald	S. W. Crowell	H. M. Hauberg	1925
29	Ames	F. H. Schleiter	A. B. Maxwell	H. W. Stafford	1926
29	Anamosa	F. P. Ireland	Daisy Stevens	T. E. Watters	1925
23	Atlantic	A. H. Mountain	T. E. Nichols	J. G. Wiltney	1925
95	Audubon	P. A. Rasmussen	B. E. Rice	H. M. Bilharz	1926
97	Bedford	J. S. Nevins	J. E. Lovell	J. U. Wyant	1926
49	Belle Plaine	R. L. Whelan	E. N. Brown	W. A. Irwin	1925
69	Bettendorf	R. W. Peterson	H. F. Abramson	J. E. Brownlee	1926
99	Bloomfield	J. R. Pease	C. R. Brown	C. C. Cullison	1926
16	Boone	C. W. Alexander	Otto Hille	F. P. McDonald	1925
9	Burlington	Thomas S. Smith	Robert Schlamm	Geo. S. Bruhl	1926
43	Carroll	J. F. Cross	H. E. Oeblich	W. N. Hostrop	1925
25	Cedar Falls	J. F. Ball	L. J. Storey	M. P. Cox	1926
20	Centerville	Jim Keller	E. A. Crane	H. R. Joiner	1925
23	Charles City	H. M. Walleser	J. W. McGeeney	Carl C. Magdick	1925
36	Chariton	G. B. Van Arsdale	W. M. Householder	E. W. Drake	1925
85	Cherokee	Abie Steiner	Wm. Shardlow	Geo. Broomer	1925
41	Clarinda	A. M. Sherman	H. F. Elliott	W. N. Swanson	1926
73	Clarion	J. A. Rogers	G. A. Triggs	A. E. Weber	1926
73	Clear Lake	D. E. Kenyon	H. H. Paulsen	R. R. Rogers	1926
8	Clinton	Richard N. Howes	Frank W. Leedham	B. S. Keith	1926
1	Colfax	D. R. Tripp	H. F. Cassidy	R. E. Cummings	1925
103	Corning	C. A. Haynes	J. F. Latimer	F. C. Okey	1926
7	Council Bluffs	G. J. Harding	John F. McAneney	Bertha C. Smith	1926
64	Cresco	J. R. Cutting	G. A. Morris	E. P. Farnsworth	1926
21	Creston	Ed. C. Keith	Bert Tallman	R. I. Pinkerton	1926
45	Davenport	Low E. Roddeweg	Frank A. Hass	Chas. E. Robeson	1926
25	Decorah	F. W. Conover	F. M. Hughes	W. F. Baker	1925
57	Denison	H. H. Laub	Jacob Johnson	C. L. Voss	1926
1	Des Moines	C. M. Garver	A. E. McGlothlen	Emmet C. Powers	1926
5	Dubuque	Jas. Alderson	John Stuber	Otto F. Puls	1926
45	Eagle Grove	G. W. Baker	J. K. Baker	C. Christenson	1925

96	Eldon	J. A. Baldwin	John Varnum	Wm. Bray	1926
65	Eldora	W. H. Soper	Geo. M. Shafer	H. H. Turner	1926
75	Emmetsburg	W. G. Middleton	T. F. Rutledge	J. W. Neary	1926
69	Etherville	A. C. Lilly	A. O. Peterson	J. W. Ghasslin	1926
27	Fairfield	Sanford Zeigler	Geo. C. Woods	R. H. Spence	1925
91	Forest City	F. W. Russell	W. M. Brunsvoild	H. R. Cleophas	1926
12	Fort Dodge	C. V. Findlay	C. W. Wakeman	E. H. Zuerrer	1925
30	Fort Madison	L. J. Collins	L. F. Albers	L. K. Kie	1925
100	Glenwood	Roy Haney	B. N. Maxwell	E. R. Herrick	1925
32	Grinnell	J. L. McIlrath	Homer B. Lowrey	B. J. Carney	1925
102	Hamburg	E. E. Richards	F. J. Leiss	O. B. Clayton	1925
67	Hampton	J. C. Powers	S. J. Parker	W. C. Clinton	1925
71	Harlan	D. J. Booth	J. W. Bailey	C. C. Weber	1926
82	Hawarden	B. T. French	Fred A. Getke	Rollin Smith	1926
86	Humboldt	Geo. J. Bicknell	J. A. Parker	Otto Windrath	1926
101	Ida Grove	J. C. Walter	Geo. C. Hubbard	I. N. Shearer	1926
52	Independence	A. T. O'Brien	C. J. King	Arthur Plane	1925
56	Indianola	E. C. Kent	E. M. Wilson	Louis C. Pendry	1925
18	Iowa City	Eunna J. Harvat	Geo. J. Dohrer	J. W. Grim	1926
48	Iowa Falls	C. E. Gilchrist	J. O. Gregg	P. M. Nelson	1926
100	Jefferson	E. R. Wood	E. B. McGlothlen	Ralph H. Maloney	1925
15	Keokuk	John R. Carpenter	G. Walter Barr	Alvin L. Kraft	1926
94	Lake City	D. D. Hammond	G. C. Collins	G. G. Hutchison	1926
39	Le Mars	Wallace Winslow	S. M. Kale	R. C. Bartels	1925
88	Leon	S. E. Benefel	L. L. Hutchinson	M. A. Gammill	1926
96	Manchester	F. B. Blair	Ralph Milroy	Chas. J. Seeds	1925
65	Maquoketa	F. J. Swift	G. O. Morse	G. S. Mitchell	1925
99	Marengo	John E. Spurrier	F. W. Goldthwaite	R. R. Hibbs	1926
44	Marion	H. E. Crew	E. E. Parsons	S. J. Hines	1925
14	Marshalltown	A. C. Conaway	Anne McMahon	J. P. Cooper	1925
17	Mason City	J. H. McGhee	Ben B. Mack	J. A. Parden	1925
47	Missouri Valley	C. W. Kellogg	Frank J. Hardy	H. E. Foss	1925
84	Monticello	A. M. Maurice	Ray Echternacht	W. F. Rohn	1926
46	Mount Pleasant	C. A. Whitaker	J. P. Budde	C. VanBrussell	1925
13	Muscateine	J. B. Miller	H. B. Caple	J. H. Schreurs	1925
77	Myrtle	L. C. Albright	G. L. Huffman	T. M. Stephenson	1926
80	Nevada	C. E. Lookingbill	R. A. Davis	E. L. McConkie	1925
80	New Hampton	O. Dan McIntyre	F. B. Strike	T. B. Condon	1925
24	Newton	M. A. McCord	R. B. Davis	W. M. Sayre	1925
22	Osceola	Richard H. Smith	C. D. Shippy	Geo. W. Noltan	1925
83	Onawa	I. C. Albright	A. C. Bradbury	W. J. Oliver	1926
70	Osage	G. E. Swanson	A. S. Wright	M. C. Sweeney	1925
76	Oscola	T. G. Armstrong	W. N. Temple	A. D. Simmons	1925
10	Oskaloosa	Leroy E. Corlett	Nellie Wray	T. L. Shipley	1925
10	Ottumwa	Chas. Chilton	Mr. K. B. McBride	A. W. Troutman	1925
83	Pella	H. F. Johnson	A. C. Kuyper	Nick Vanderploeg	1926
30	Perry	James Peters	C. E. Boblett	J. E. Hambright	1925
31	Red Oak	W. A. Erwin	Arthur E. J. Johnson	O. T. Remmers	1925
90	Rock Rapids	N. Hampe	J. K. Melberry	P. G. Smith	1926

CITY OFFICIALS

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CITY OFFICIALS—CONTINUED

Number in order of population	CITY	Mayor	Clerk	Treasurer	Term expires
100	Rockwell City	L. E. Felleck	D. E. Leonard	G. W. Richter	1926
78	Sac City	J. B. Tourgee	Wesley Gilbert	C. E. Harding	1925
104	Seymour	D. C. Kingery	E. W. Smith	L. C. Gordon	1926
59	Sheldon	L. U. Shipley	Scott Martin	H. P. Mousel	1926
34	Shenandoah	J. M. McElroy	Frank H. Sanman	H. E. Ross	1925
87	Sigourney	C. A. Lyons	A. M. Nease	C. O. Williamson	1926
2	Sioux City	Stewart Gilman	F. A. Garvey	C. A. Carlson	1926
40	Spencer	W. Z. Long	E. H. Penning	E. Taggart	1926
33	Storm Lake	V. E. Harbert	J. H. Oates	J. W. Gilbert	1925
105	Stuart	A. S. Rader	O. V. Keeler	F. E. Ball	1925
79	Tama	J. R. Carter	T. A. Mordough	T. J. Bracken	1926
92	Tipton	H. E. Dallas	H. R. McNamara	S. G. Frink	1925
107	Toledo	Oliver Henderson	E. A. Benson	W. A. Dexter	1926
97	Valley Junction	J. S. Compton	C. C. Williams	W. H. Gavin	1926
54	Villisca	R. J. Swanson	W. E. Gilchrist	J. L. Wheeler	1926
61	Vinton	Geo. N. Urie	W. J. Oviatt	H. N. Tinkham	1925
38	Washington	A. N. Alberson	S. J. Kellogg	R. B. Noonan	1925
8	Waterloo	A. E. Gnagy	Chas. C. Mackay	Leo. R. Leeper	1926
82	Waukon	J. P. Dieber	J. D. Cowan	C. H. Megorden	1925
22	Waverly	P. A. Osineup	Frank Lee	Wm. Weditschka	1925
39	Webster City	Frank R. Bossert	W. R. Ryan	E. P. King	1926
106	What Cheer	J. A. Cowin	P. E. Kunath	Robert Schott	1926
65	Winterest	I. E. T. Wilson	H. S. Ely	L. Blomgren	1925

TOWN OFFICIALS

Number	Town	Mayor	Clerk	Treasurer	Term expires
1	Ackley	Fred E. Trainer	John R. Heinz	S. S. Trainer	1926
1	Ackworth	F. D. Robertson	E. R. Smith	Thomas Hlatt	1925
4	Adair	H. R. Soule	P. W. Arnold	J. F. McManus	1926
5	Adell	A. W. Renshaw	W. H. West	R. F. Sullivan	1926
6	Agency	Fred Miller	W. H. Reynolds	W. F. Foster	1925
7	Ainsworth	W. R. Crawford	R. C. McKiernan	Allice Pearson	1926
8	Akron	A. G. Palm	Seamans	Frank Wakeman	1926
9	Albert City	Aur. Lindell	John Spar	C. A. Walner	1925
10	Albion	W. D. Pressnell	A. Williamson	R. W. Stevens	1926
11	Alburnett	Harry Kee	Lester Miller	A. B. Olson	1926
12	Alden	E. C. Edwards	G. F. Bigelow	W. H. Miller	1926
13	Alexander	L. M. Green	H. J. Bohlen	W. F. Dunn	1926
14	Alberton	J. Carver Githens	A. B. Cobb	P. H. Duncan	1926
15	Allison	W. P. Miller	W. C. Shepard	W. M. Hunter	1926
16	Alta	P. Morrissey	Wm. Zellman	H. F. Reeder	1926
17	Alta Vista	H. W. Vick	John Lauck	O. A. Bartels	1926
18	Alton	Peter Goebel	Harry Vander Linden	M. D. Gibbs	1926
19	Altoona	J. C. Jones	A. H. Crawford	J. E. Reid	1926
20	Alvord				
21	Andover	Henry H. Hage	Detlef Naeve	Walter Bock	1926
22	Andrew	Wm. Rodewig	Q. J. Marston	G. S. Day	1926
23	Anita	Homer Kirkham	W. T. Biggs	A. E. Robinson	1926
24	Ankeny	Chas. Howard	O. R. Canfield	L. E. Brewbaker	1926
25	Anthony	Wm. O'Neil	Roy E. Horton	T. B. O'Donnell	1926
26	Applington	Wm. Dreyer	Henry Busse	N. H. Reints	1926
27	Arcadia	H. A. Lemkull	Harry Hage	Wm. Clow	1925
28	Archer	C. Hopkins	J. S. Benbow	A. L. Hardman	1926
29	Aredale	Pat Hederman	W. Pell	Maymie Talcott	1926
30	Arion	A. A. De Lay	J. A. Rule	James McKee	1926
31	Arispe	E. V. Allen	L. E. Wilson	P. L. Welch	1926
32	Arlington		Elmer Bachtel	John Dows	1926
33	Armstrong	J. V. Law			

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term Expires
34	Arnolds Park	G. L. Althelson	W. K. Taylor	Emma Mathiesen	1920
35	Arthur	J. A. Carlson	W. D. Shearer	Chas. Hartong	1924
36	Ashton	W. H. Wassman	C. E. Hickmamp	R. M. Yapper	1926
37	Aspinwall	Geo. Schade	J. J. Uselding	Andrew Boyens	1926
38	Atalissa	D. O. Flint	R. A. Deaulon	Geo. T. Robertson	1926
39	Athelstan	A. R. Nickles	E. R. Adams	R. C. King	1926
40	Athlone	E. E. Swartz	W. A. Koster	P. G. Young	1926
41	Auburn	V. I. Troop	Ralph Wansom	V. M. Brooks	1926
42	Aurelia	T. B. Parker	V. S. Christiansen	W. S. Biesel	1926
43	Aurora	Henry Bornhardt	A. L. Carpenter	E. Richardson	1926
44	Avoca	John Augum	E. E. Watson	R. G. Peters	1926
45	Ayrshire	John Augum	B. J. Smith	J. E. O'Grady	1926
46	Bader	James Gardner	G. A. McMurray	Velma Porter	1926
47	Bagley	Riley Sloan	Perry Carter	Paul Newhouse	1926
48	Bailey	J. J. Spoo	John A. Jones	O. A. Harding	1926
49	Bakwin	J. H. Weip	O. A. Strometh	L. P. Kennedy	1926
50	Bancroft	W. E. Stump	D. C. Lester	Less E. Graham	1926
51	Barnes City	John R. Tracey	C. L. Burk	Thomas R. Berry	1926
52	Barnum	Irene B. Tucker	Maud Idler	Clarence Pederson	1926
53	Bassett	L. L. Lawson	Mrs. J. E. Lewis	L. E. Copeland	1926
54	Batavia	J. E. Spotts	A. Boysen	C. H. Hall	1926
55	Battle Creek	W. J. Troxel	Carl G. Webb	Chas. Burdick	1926
56	Baxter	H. C. Thompson	E. H. Starling	L. D. Lockwood	1926
57	Bayard	E. A. Barnes	Carl Perry	Leslie Jones	1926
58	Beacon	John A. Scott	P. M. Whiteaker	M. J. Grogan	1926
59	Beaconsfield	W. E. Stump	Mrs. C. W. Ryan	Philott	1926
60	Beaman	C. Sparks	Life Shadle	Edd Grubb	1926
61	Beaver	Z. G. Houck	J. R. Dennison	Clarence Ehrhardt	1926
62	Bellvue	A. W. Russell	Guy Byers	O. M. Morse	1926
63	Belmont	Wilmer H. Pritch	J. G. Engel	J. B. Vaughan	1926
64	Bennett	T. E. Keith	C. B. Dinkel	Genett	1926
65	Benton	S. B. Zink	Agnes Nell	P. J. Vontres	1926
66	Berkley				

67	Bernard	C. F. Smith	L. Donovan	Wm. Cannon	1926
68	Bertram	J. H. Hulse	Gast. Sanders	W. Davis	1926
69	Beverington	J. H. McManus	J. H. Hulse	G. E. Russenauer	1926
70	Birmingham	J. H. Graham	R. R. Dorothy	Walter Miller	1926
71	Blairburg	G. W. Cooper	D. Tittsworth	Jas. McNe	1926
72	Blairtown	R. F. Paul	Mary T. Gass	R. D. Kimm	1926
73	Blakesburg	Edwin Hunter	Harry Peterson	O. E. Thode	1926
74	Blanchard	R. H. McFarland	J. D. Knowles	Walter Hooker	1926
75	Blencoe	John Woodruff	M. R. Vredenburg	V. H. Danforth	1926
76	Blockton	H. L. Carr	E. G. Nulph	Thos. A. Ware	1926
77	Blue Grass	John H. Bruns	W. G. Kupper	R. H. Plett	1926
78	Bode	J. M. Root	A. H. Mitten	O. K. Grefslad	1926
79	Bonaparte	R. E. Meek	E. C. Smith	D. Cresop	1926
80	Bondurant	W. J. Dunkle	J. M. Ingle	B. F. Rothrock	1926
81	Bouton	H. M. Swisher	Chas. W. Sissinger	Edwin M. Kuhl	1926
82	Boxholm	Axel Henderson	H. O. Steen	Earl Westeen	1926
83	Boyd	L. Schapp	S. C. Vanden Brink	Paul T. McCrum	1926
84	Braddyville	W. M. Friend	C. E. Apple	E. P. Schmitt	1926
85	Bradgate	H. P. Schoonover	D. A. O'Neil	L. C. Craft	1926
86	Brandon	W. W. Bain	D. A. McLeish	L. F. Miller	1926
87	Brayton	A. T. Rasmussen	H. M. Bartlett	Leo Snyder	1926
88	Breda	John H. Schulte	John J. Staid	Herman Raueh	1926
89	Bridgewater	Ed. Brawley	Gay J. Pote	D. E. Peters	1926
90	Brighton	J. G. Hescock	L. E. White	W. A. Richards	1926
91	Bristol	O. C. Fehr	H. L. Searle	O. P. Lewis	1926
92	Britt	J. C. Armstrong	M. E. Fox	Harold F. Johnston	1926
93	Brooklyn	John J. Orniston	John J. Talbot	Flord Dickinson	1926
94	Brunsville	O. H. Marlanen	Joe Delint	R. S. Cornell	1926
95	Buckeye	Geo. Dutterman	H. M. Sislott	F. G. Hemphill	1926
96	Buck Grove	S. J. Beiff	J. J. Finnegan	John Waspi	1926
97	Buffalo	Fritz Bernick	Christian Zogg	C. H. Blossom	1926
98	Buffalo Center	O. R. Kramer	C. A. Sparks	W. H. Lowman	1926
99	Burt	John Martin	H. A. Thompson	M. A. Hunter	1926
100	Busey	W. H. Trotter	W. H. Moon		1926
101	Calamus	W. H. Copp, Jr.	V. A. White		1926
102	Callendar	Geo. Dolder	W. B. Miller		1926
103	Calmar	R. J. Becker	J. A. Sohn		1926
104	Calumet	Fred Nott	Leon E. Collins		1926
105	Camanche	Ray A. Tyler	G. W. Lewis		1926
106	Cambridge	C. M. Webb	Earle Miller		1926
107	Cantril	O. D. Park	Irvin J. Barr		1926
108	Carbon	J. F. Wild	A. C. Seld		1926
109	Carlisle	F. E. Brake	Benj. Leitch		1926
110	Carpenter	I. N. Pruin	Carl Drex		1926
111	Carson	Clara Harz	C. J. Crawford		1926
112	Cascade	J. L. Fober	W. H. Ettinger		1926
113	Casey	J. A. Cline	D. C. Mallay		1926
114	Castalia	E. P. Mann	H. M. Conner		1926
115	Castana	J. T. McKams	M. E. Will		1926
116	Castle Hill (R. F. D. Waterloo)	J. O. Gnegy			1926

TOWN OFFICIALS—CONTINUED

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REPORT ON MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Index
117	Cedar Heights (R.F.D. Waterloo)	Roy L. Stetzel	John H. Meyer	Amos D. Burhaus	1926
118	Center Junction	J. M. Young	Geo. D. McDonald	C. A. Burnmeister	1926
119	Center Point	E. J. Sarchett	R. W. Lockhart	J. P. Stauffer	1926
120	Central City	Geo. W. Fish	R. D. Minehart	Ed Le Clerc	1926
121	Charlotte	Ing. Nielsen	Carl E. Hoeft	E. A. Garside	1926
122	Charter Oak	J. A. Kotmehl	L. N. Rouse	B. H. Runge	1926
123	Chateworth	G. E. Wells	Chas. L. Roland	D. K. Bennett	1926
124	Cheslen	Wm. W. Kosta	E. W. Kest	Jos. Benish	1926
125	Chester	H. J. Wilson	Alfred Peterson	G. E. Jenkins	1926
126	Chillicothe	M. G. Merriam	Erie Y. Perkins	Bernard Westervelt	1926
127	Churdan	J. M. Sturdivant	Geo. W. Bailey	N. C. Hargis	1926
128	Cincinnati	M. V. Lahiff	M. M. Chalus	A. H. Brodsack	1926
129	Clare	Harry Freeman	Chas. A. Seaton	R. A. Hoyer	1926
130	Clarenc	Albert Neal	W. L. Asber	Wm. M. Roberts	1926
131	Clarksville	Donald O. Blake	J. R. Henderson	Sadie Hauschen	1926
132	Clayton	H. T. Swope	L. L. Patton	R. M. McKinney	1926
133	Clearfield	A. W. Shofer	H. H. Arnbrecht	A. A. Arney	1926
134	Claghorn	W. P. Hughes	R. E. Briery	C. R. Shriver	1926
135	Clemons	H. M. Speer	Dora Groboch	J. Isabell Gillett	1926
136	Clermont	C. R. Mountain	F. A. Hadacek	J. C. Komleek	1926
137	Clio	J. P. Novak	C. L. Drollinger	Levi Drollinger	1926
138	Clover Hills (via Valley Junction)	J. F. Dukosheir	F. W. Lindahl	D. D. Johnson	1926
139	Coburg	A. J. Vinton	E. H. King	C. H. Waldruff	1926
140	Coggon	J. G. Anderson	H. H. Barnhart	J. R. Grimes	1926
141	Colin	W. S. Shaffer	Carl Pressly	Otis Miller	1926
142	Colebrook	J. A. McKinley	J. E. Ransom	W. H. Thompson	1926
143	College Springs	A. B. Kern	H. E. Henson	F. C. Perry	1926
144	Collins	E. G. Schoonover	J. E. Henson	Mary Moore	1926
145	Colo	Eva Bretz			1926
146	Columbus City				1926

148	Columbus Junction	J. L. Shellabarger	Wm. Deford	G. W. Weber	1926
149	Conesville	H. H. Owen	J. S. Bowley	J. F. Coffin	1926
150	Conrad	F. W. Alexander	G. W. Frederick	E. L. Guild	1926
151	Conway	W. D. Myers	W. A. Bates	F. C. Cooper	1926
152	Cocoa Rapids	J. A. Newcomm	R. J. Bennett	Kinnick	1926
153	Coppock	Eli Hesser	John Hesser	G. P. Daid	1926
154	Coralville (via Iowa City Route)				1926
155	Corringtonville	H. B. Speaker	H. O. Olson	I. E. Wesley	1926
156	Corwith	Albert Shelby	W. French	R. J. Galloway	1926
157	Corydon	G. W. Walker	A. T. Gallagher	F. B. Selby	1926
158	Cotter	G. B. Stapp	J. J. Roberts	Alfred Morgan	1926
159	Coulter	Nels O. Pedersen	C. Andersen	Ole Hansen	1926
160	Craig	J. H. Eilers	J. H. Schmidt	J. F. Renken	1926
161	Crawfordsville	H. L. Ginery	W. T. Anvyl	L. L. Mak	1926
162	Cromwell	John Kilgore	A. O. Cannon	M. A. Howell	1926
163	Crystal Lake	C. C. Mills	W. A. Fabrian	C. P. Shearer	1926
164	Cumberland	Chas. Gustafson	C. K. Ferguson	Ethel G. Easton	1926
165	Curlew	Solomon Olson	E. H. Ohme	V. D. Vaught	1926
166	Cushing	Theo. Johnson	C. E. Myers	Geo. Freeman	1926
167	Cylinder	John M. Curtis	August Luke	Robert Sayers	1926
168	Dakota City	G. S. Owens	I. W. Stilwell	R. F. Sehnman	1926
169	Dallas	D. S. De Atley	Vera Collins	R. H. Kinsey	1926
170	Dallas Center	D. S. De Atley	Geo. H. Goodell	A. J. Riedmuller	1926
171	Dana	P. H. Rush	J. C. Jacobsen	P. E. Haist	1926
172	Danbury	D. D. Kelly	R. M. Chambers	O. E. Shoemaker	1926
173	Danville	L. A. Brown	L. M. Bickel	J. J. McCrory	1926
174	Davis City	J. F. Randolph	O. S. Larson	T. W. Swanson	1926
175	Dawson	M. E. Boatman	E. S. Morey	J. M. Houston	1926
176	Dayton	A. J. Ayrbart	E. L. Zitzlperger	J. G. Schreck	1926
177	Deatur City	W. J. Forby	H. W. Marshall	H. W. Hatter	1926
178	Dedham	John Schettigen	R. D. Shepard	G. A. Justice	1926
179	Deep River	W. J. Hinner	Fas. Oak		1926
180	Defiance	A. L. Clark	F. L. Lau	A. A. Schmidt	1926
181	Delaware	J. W. Donley	John A. Fitzpatrick	F. P. Goodjohn	1926
182	Delmar	C. E. Hoover	I. F. Hillhouse	W. K. Seaton	1926
183	Deloit	C. D. Bennett	C. C. Vernon	C. Burt	1926
184	Delphos	H. C. Bruns	R. C. Stienmmer	Herman Kebe	1926
185	Delta	J. J. George	Bert Snook	Clell H. Fulton	1926
186	Denver				1926
187	Derby				1926
188	De Soto				1926
189	De Witt				1926
190	Dexter				1926
191	Diagonal				1926
192	Dikens				1926
193	Dike				1926
194	Dixon				1926
195	Dolliver				1926

TOWN OFFICIALS

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Number	Town	Mayor	Clerk	Treasurer	Term expires
197	Donahue	George G. Holcomb	Frank C. Keppy	Louis A. Keppy	1920
198	Donnan	John H. Walker	Glen E. Finders	August Begalske	1920
199	Donnellson	J. W. Mattern		H. A. Lowenberg	1920
200	Doon	Joseph Klepples	R. H. Armistead	E. C. Konick	1920
201	Dougherty	Patrick Sweeney	W. J. Lalor	C. H. Christians	1920
202	Dow City	T. E. Allen	E. G. Wiggins	E. E. Newkirk	1920
203	Dows	P. H. Peterson	Peter Ackerman	A. J. Peterson	1920
204	Drakesville	A. I. Pratt	Ross Ogden	Carl Ireland	1920
205	Dumont	R. L. Miller	W. E. Brown	S. G. Barlow	1920
206	Duncombe	Robert P. Wightman	M. L. Harkins	L. V. Miller	1920
207	Dundee	H. W. Schure	C. H. Lawrence	J. L. Gilbert	1920
208	Dunkerton	C. W. Smith	Louis Fressie	E. W. Magee	1920
209	Dunlap	I. Siglin	M. M. Rawlings	H. W. Wettengel	1920
210	Durant	Ed. Denkmann	Paul Sanberg	A. H. Wiebener	1920
211	Dyersville	J. H. Denkhoff	W. C. Loosbrock	A. J. Drexler	1920
212	Dysart	E. E. Wieben	J. C. Marsaw	Ervin Moeller	1920
213	Earham	J. C. Menshaw	T. J. Beale	Scott Shiftlett	1920
214	Earling				
215	Earville	H. J. Vanfleet	Wm. Hunt	C. A. Kendall	1920
216	Early	R. C. Fuller	Ray Stevens	S. L. Fuller	1920
217	Eddyville	J. A. Lafferty	I. S. Burton	H. H. Hanold	1920
218	Edenville (Rhodes P. O.)	H. W. Seff	P. E. Bentley	H. F. Stouffer	1920
219	Edgewood	F. E. Sharp	E. J. Ruby		1920
220	Elberon	A. J. Haase	Philip J. Sevon	E. P. Skrabble	1920
221	Edridge	Geo. W. Behrens	Fred H. Wiese	Hugo Kuhl	1920
222	Elgin	Gus Gunderson	C. J. Harrington	Max Thoma	1920
223	Elkader	W. W. Davidson	B. C. Lemka	J. F. Maley	1920
224	Elkhart	R. A. Clark	A. T. Green	M. Manning	1920
225	Elk Horn	Jacob Pedersen	Pred Sorensen	Hans Petersen	1920
226	Elkport	George Kriebs	I. D. Krieb	Harold J. Kriebs	1920
227	Elliott	C. E. Vannorstrand	C. H. Westrop	Arthur M. Smith	1920
228	Elkton	John A. Barnes	S. H. Treichler	R. M. Overholzer	1920
229	Ellsworth	J. E. Peterson	O. A. Cragwick	G. C. Boren	1920

230	Elma	F. E. Howard	Geo. L. Evans	S. B. Despres	1920
231	Elm				
232	Elm	R. W. Davis	P. A. Carson	John Carson	1920
233	Elmworth	W. C. Aitchison	Arthur Edwards	C. B. Hanson	1920
234	Essex	N. C. Nelson	P. O. Peterson	Emil Hanson	1920
235	Everly	P. W. Roberts	D. D. Trevelen	E. H. Brietsprecher	1920
236	Exira	A. C. Wells	E. K. Vande Brake	H. M. Mortensen	1920
237	Exline	Harvie Cochran	Eurus Johnson	T. C. Cline	1920
238	Fairbank	W. H. Miller	O. H. King	L. P. Davis	1920
239	Farley	P. J. Kelly	O. E. Kelly	J. L. Mahony	1920
240	Farmersburg	Chas. Hirsch	A. H. Oelke	Carroll Oelke	1920
241	Farmington	M. C. Handion	Eugene Jenkins	Minnie Westcott	1920
242	Farmhamville	Chas. Beachan	Herbert Gustafson	A. A. Nahnson	1920
243	Farragut	Geo. Perkins	W. S. Cox	Wm. Rogers	1920
244	Fayette	Henry Heller	Pitch Payne	P. E. Finch	1920
245	Penton	Theo. Hucksyenn	F. C. Bailey	Frank Bailey	1920
246	Perguson	O. A. Johnson	F. W. King	J. A. Workman	1920
247	Pertile	J. F. Rhodes	H. E. Halverson		1920
248	Florida	G. H. Bolwar	D. T. Davis	Chas. Skinner	1920
249	Floyd	Irwin R. Otto		G. G. Knowlton	1920
250	Fonda	P. J. Kenning	I. W. Stewart	M. Royer	1920
251	Fontanelle	O. F. Hulbert	H. J. Smithmiller	C. A. Baker	1920
252	Port Atkinson	Anton Moser	Julius J. Chokal	Joe Houdek	1920
253	Postoria	E. E. Diecker	V. Clark	H. Minson	1920
254	Franklin (P. O. Donnellson)	John May	August Fry		1920
255	Fraser	W. P. Smith	John Tuttle		1920
256	Fredericksburg	F. W. Swale	C. F. Wesp	O. E. Leach	1920
257	Frederika				
258	Frederika	E. Stouris	Lillian Taylor		1920
259	Fremont	W. C. Wharton	Ben Root	D. C. Rhoades	1920
260	Gall	R. B. Sellers	A. D. Dwyer	M. M. Potter	1920
261	Galva	H. M. Walters	J. A. Haworth	Geo. E. Misseldine	1920
262	Garber	J. H. Voss	Verni O'Connor	Hattie Schnepf	1920
263	Garden Grove	Wm. Stanley	R. E. Fridley	H. J. Culver	1920
264	Garnaville	W. A. Kregel	Chas. Roggman	H. J. Worlier	1920
265	Garner	D. D. Ross	H. V. Ross	O. F. Schuber	1920
266	Garrison	Roy Gardner	Geo. Stauffer	A. J. Donald	1920
267	Garwin	Wm. M. Rider	Earl Morrison	Edwin Beery	1920
268	Geneva	P. P. Pinn	Amos E. Larson	F. E. Davenport	1920
269	George	E. E. Klinkenberg	C. O. Lehmann	H. D. Ayken	1920
270	Gilbert	N. Anderson	I. O. Brattabo	R. M. Clark	1920
271	Gilbertville	Leo J. Dedard	Frank Rovnog	Jacob Schares	1920
272	Gilman	P. W. Reese	Paul M. East	J. A. Small	1920
273	Gilmore City	Chas. L. Jones	B. W. Rademacher	T. J. Calligan	1920
274	Gladbrook	W. G. Schneekloth	I. B. Long	Harry Lundt	1920
275	Gladfield	J. F. Snyder	W. M. Coons	J. E. Bender	1920
276	Goodell	D. Goodrich	J. D. G. Houghton	M. F. Coons	1920
277	Goose Lake	P. O. Letch	Gus O. Weber	W. T. Butts	1920
278		P. E. Eggers		H. C. Jepsen	1920
279	Gowrie	J. G. Wood	J. E. T. Johnson	C. A. Changren	1920

TOWN OFFICIALS—CONTINUED

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Number	Town	Mayor	Clerk	Treasurer	Term expires
290	Grafting	L. L. Lindsey	J. B. Lambe	Vincent Kelly	1926
291	Grafton	Frank Nack	P. M. Skram	H. C. Miller	1925
292	Graf				
293	Grand Junction	L. A. Wertz	F. J. Murdock	George Rice	1926
294	Grand Mound	A. E. Rathje	M. A. Carlson	W. J. Dunker	1926
295	Grand River	Enos Mitchell	B. S. Baker	A. E. Blair	1926
296	Grandview	W. H. Dickerson	J. D. McGill	D. J. Higley	1925
297	Granger	G. H. Fitzsimmons	F. M. Wall	O. C. Grigsby	1926
298	Grant	W. B. Corbin	S. E. Smith	C. D. Vetter	1926
299	Grant City (Auburn P. O.)				
300	Granville	Anton Neuroth	W. D. Arndt	C. W. Brink, Jr.	1926
301	Gravely	F. M. Chandler	W. B. Stewart	G. E. Smith	1926
302	Gray	J. F. Loken	B. A. Swart	E. C. Rice	1926
303	Greeley				
304	Greene	E. W. Parno	A. B. Mahke	C. H. Kahuda	1926
305	Greenfield	W. J. Ray	H. G. Spooner	M. R. McCollom	1926
306	Green Island	Thos. Martin	M. E. Burns	Jno. H. Chick	1926
307	Greenville	W. J. Skewin	Cloyd C. Chute	P. B. Bargiof	1926
308	Grimes	H. P. Peizman	A. E. Anlich	G. O. Lowe	1926
309	Griswold	C. G. Reynolds	C. E. Woodward	Ira L. Welch	1926
310	Grundy Center	Fred J. Frost	E. V. McBroom	W. C. Morrison	1926
311	Gruver	O. L. Anderson	Wayne R. Small	B. H. Yetter	1926
312	Guernsey	Joe Prashak	J. P. Cochran	L. B. Cochran	1926
313	Guthrie Center	F. P. Johnston	J. E. Batschelet	G. W. Cook	1926
314	Guttenberg	Fred N. Friedlein	Henry Schute	Addie Jacobs	1926
315	Halbur	James Vaughn	P. J. Friedman	William Eiseheld	1926
316	Hamilton	John Schenkelberg	Ernest Courtney	Clara W. Sissel	1926
317	Hancock	W. G. Everhart	Burget	Adolph Zobrist	1926
318	Hanlontown	F. S. Scott	C. H. Thompson	M. T. Rye	1926
319	Hansell	W. H. Harrison	S. F. Allen	J. V. Blackford	1926
320	Harcourt	H. L. Sanders	Gerald Anderson	C. H. Swanson	1926
321	Hardy	W. D. Smith	L. L. Watkins	E. J. Hanson	1926
322	Harper	Michael Streigel	F. P. Leasure	A. C. Streigel	1926

313	Harpers Ferry	Leo Brazell	Wm. E. Frank	T. A. Houlihan	1926
314	Harris	H. P. Unland	A. D. Curtis	Roy W. Webster	1926
315	Hartford	W. B. Schooler	H. Clay Scott	G. D. Schooler	1926
316	Hartley	Hugo Ewoldt	R. O. Bremann	F. R. Patch	1926
317	Hartwick	John Hunting	D. H. Benton	J. E. Foulke	1926
318	Harvey	J. H. Larew	G. C. Roper	K. H. Bean	1926
319	Hastings	J. P. Lookabill	C. H. Baxter	B. S. McDonough	1926
320	Hawlock				
321	Hawkeys	John G. Bopp	H. F. Hauth	L. E. Bopp	1926
322	Hayesville	J. E. Ray	G. A. Martin	O. S. Hardesty	1926
323	Haystack	F. E. Harrington	A. L. Nelson	C. I. Nelson	1926
324	Hedrick	John Stewart	J. J. Jennings	E. R. Bowlin	1926
325	Henderson	E. R. Davis	G. T. Harover	G. T. Harover	1926
326	Hepburn	J. W. Crain	Don Dephew	J. R. Henderson	1926
327	Hills	Edward Horton	John Krall	Albert B. Reed	1926
328	Hillsboro	T. G. Lazenby	L. R. Carter	H. D. Tade	1926
329	Hinton				
330	Holland	H. Dirks, Sr.	H. Dirks, Jr.	C. Dirks	1926
331	Holstein	Jno. Galvin	E. L. Hatch	Chas. Kastner	1926
332	Holy Cross	F. J. Hess	J. P. Sweeney	Leo Brecht	1926
333	Hopeville				
334	Hopkinton	L. Bertz	L. J. Ortman	H. W. Humphrey	1926
335	Hornick	Robert S. Wright	Homer M. Boyd	W. E. Loyd	1926
336	Hoopers	Alvin Kien	Cerrit Simpson	Chas. Shiel	1926
337	Hubbard	J. E. Reed	Elmer Boeke	Chas. Bryan, Sr.	1926
338	Hudson	A. H. Brandhorst	A. R. Knudsen	H. B. Hollis	1926
339	Hull	F. Gummik	P. H. Van Wyk	D. Van Wierink	1926
340	Humeston	W. F. Leach	Fred M. Kyner	Thos. D. King	1926
341	Hurstville	W. K. Hurst	H. B. Luckey	Fred Hurst	1926
342	Huxley	O. J. Severeid	A. M. Severeid	M. H. Johnson	1926
343	Imogene				
344	Inwood	G. Ladd	Geo. S. H. Sager	J. P. Jensen	1926
345	Ionia	J. J. Meyer	Wm. Taylor	B. M. Hildman	1926
346	Ireton	J. W. Dale	Wm. Geyer	F. F. Morris	1926
347	Irwin	T. J. Ryan	Ralph Groat	J. P. Jones	1926
348	Jackson Junction	G. R. Taylor	Cyril W. Jirak	J. H. Meyer	1926
349	Jamaica	W. M. Ross	B. D. Fesey	G. W. Heaster	1926
350	Jamezville	A. W. Bennett	C. H. Howe	C. D. Wild	1926
351	Jepp	G. N. Thompson	J. P. Hess	C. L. Bright	1926
352	Jewell Junction	Chas. E. Glaman	Oscar I. Johnson	E. W. Knudsen	1926
353	Joice	W. W. Wheeler		Carl A. Granskou	1926
354	Jolley	C. M. Baskerville	D. K. Harris	J. H. Nutter	1926
355	Kalona	Ben Boone	John Kindinger	V. D. Hochstetler	1926
356	Kamrar	John Fanken	Floyd Filmon	Geo. Brusl	1926
357	Kanawha	O. E. Johnson	M. L. Baker	E. B. Sheldahl	1926
358	Kellerton	Clord Scott	Art Smith	Bert Dickerson	1926
359	Kelley	Frank Sutter	L. J. Johnson	Geo. Richardson	1926
360	Kellogg	C. W. Rebeck	R. C. Birchard	R. D. Lemke	1926
361	Kennett	T. S. Baken	A. M. Barth	G. C. Cleophas	1926
362	Kent	O. C. Ramleo	Earl Toland	Chas. Mays	1926

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TOWN OFFICIALS—CONTINUED

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REPORT ON MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Expenses Paid
263	Kenwood Park	J. A. Maltbie	E. B. Kittle	J. Lester Therne	1926
264	Keosauqua	Frederick Smith	H. W. Stalter	G. N. Wales	1926
265	Keota	C. S. Ackley	C. M. Hamner	R. E. Irwin	1926
266	Kewick	Claus Koepke	Geo. Harder	J. F. Fenebock	1926
267	Keystone	Hans Nissen	Ed T. Esbeck	H. P. Boldt	1926
268	Kimballton	J. M. Wormley	W. R. Payne	Randolph Payne	1926
269	Kingsley	G. W. Glany	E. A. Fischer	Genevieve Fischer	1926
270	Kinross	Clarence Jacobson	E. B. Tucker	Thos. N. Franklin	1926
271	Kirkman	C. J. Shalner	W. Abegg	J. C. Kepler	1926
272	Kirkville	L. A. Larson	Wm. Lindberg	N. P. Swanson	1926
273	Kiron	Frank Gruetzmacher	A. J. Kudle	C. G. Waterman	1926
274	Klemme	H. J. Georg	R. G. Brown	R. G. Brown	1926
275	Klerfin	Clara Wroughton	Charles Wroughton	E. R. Palmer	1926
276	Knowlton	S. Chipps	G. P. Tilden	D. M. Cornell	1926
277	Lacena	Ira Wyant	O. H. Hawkins	Jas. E. Bosley	1926
278	Ladara	H. D. Mussman, Sr.	J. B. Altwegg	E. R. Walby	1926
279	Lakota	M. O. Bakken	G. Ulm	T. J. Severson	1926
280	Lake Mills	D. C. May	E. C. Goodell	Aug. Smith	1926
281	Lake Park	W. J. Harrison	E. G. Clark	C. P. Therkelsen	1926
282	Lake View	G. W. Blair	Martin A. Hynden	Orra Teale	1926
283	Lamoni	W. D. Wilson	D. W. Rhines	E. A. Retz	1926
284	Lamont	Wm. Moran	T. J. Lambie	J. O. Nemmers	1926
285	Lamotte	C. C. Davenport	J. E. Wilson	L. H. Waldron	1926
286	Lanesboro	A. M. Fellows	P. L. May	C. M. Kerndt	1926
287	Lansing	W. W. Little	G. E. Stebbins	J. O. Kober	1926
288	La Porte City	M. V. Amidon	W. P. Ashton	O. E. Holly	1926
289	Laraboe	M. H. Wisconsinburg	H. H. Hockley	M. A. Dill	1926
290	Latimer	J. H. Tobias	A. H. Klusmeier	T. C. Sorenson	1926
291	Lettners (R. F. D. No. 14, via Epworth)	C. F. Foelt	George W. Laut	Merle C. Patton	1926
292	Laurel	John Tjasson	A. D. Clausen	W. A. McNece	1926
293	Laurens				1926

395	Lawler	John W. Lewis	S. A. Califf	J. Eickhoff	1926
396	Lawton				1926
397	Le Claire	J. H. Wellfare	A. J. Galagan	J. C. Underkettler	1926
398	Ledyard	N. O. Keen	C. G. Ogier	E. L. York	1926
399	Le Grand	F. G. Orris	J. E. Lowrie	C. A. Lundberg	1926
400	Lehigh	T. D. Beltsma	H. W. Vander Linden	Lewis Van Rockel	1926
401	Leighton	E. G. McGreevey	A. D. Branstad	Mrs. A. Holland	1926
402	Leland	Geo. W. Black	C. B. Cassili	E. Wright	1926
403	Lenox	J. B. Calhoun	D. S. Burbank	D. C. Thurlow	1926
404	Le Roy	Earl Gossman	H. A. Wick	B. O. Hewlett	1926
405	Lester	L. E. Parsons	A. E. Willis	A. E. Willis	1926
406	Lettsville	D. W. Hickman	E. B. Hardenbergh	Geo. J. Kunze	1926
407	Lewis	W. A. Robertson	C. W. Leppo	Dr. R. B. Stephenson	1926
408	Libertyville	John Thelen	C. H. Kraemer	E. H. Kettler	1926
409	Lidderdale	Bert Nagle	D. W. Horton	J. B. Cray	1926
410	Lime Springs	Chas. F. Kery	Henry Voss	A. M. Glos	1926
411	Lincoln	D. F. Kennedy	G. R. Westcot	L. W. Flack	1926
412	Linden	E. C. Varney	Howard Petty	Charles Saylor	1926
413	Lineville	Peter Peterson	C. A. Fulton	O. E. Anderson	1926
414	Linn Grove	J. W. Hahn	C. R. Runkle	John Anraeber	1926
415	Lisbon	A. D. Van Vorth	E. E. Froehaska	C. J. Small	1926
416	Liscomb	H. J. Leurs	W. R. Phelps	C. C. Rust	1926
417	Littleport	H. B. Protector	E. L. Benson	A. J. Hillsborough	1926
418	Little Rock	N. P. Peterson	C. Peterson	Ada Murray	1926
419	Little Sioux	Ernest Boyd	Jac. A. Torgerson	Edw. Capensin	1926
420	Livermore	Leiland Linn	Victor Sodergren	Ray Linderson	1926
421	Lockridge	John Brown	M. B. Kennedy	Herbert Versels	1926
422	Logan	T. G. Ness	Florence Harms	G. W. Evans	1926
423	Lohrville	Fredk. Schultz	Ernest M. Jensen	C. F. Schultz	1926
424	Lone Rock	A. L. Mensing	E. C. Meier	H. C. Buell	1926
425	Lone Tree	F. H. Anschultz	William Belmers	H. O. Brownlie	1926
426	Long Grove	J. W. Reed	W. C. Grandfield	Bessie Orr	1926
427	Lorimer	L. M. Hall	F. W. Dickman	W. J. Schultz	1926
428	Lost Nation	W. P. Richmond	C. V. Snow	C. M. Wren	1926
429	Lovilla	E. C. Beniff	E. C. Meier	C. J. Small	1926
430	Lowden	R. E. Huston	L. W. Cork	Geo. Crampton	1926
431	Low Moor	Joseph A. Wirsching	W. J. Spiles	B. F. Overbeck	1926
432	Luana	Wm. Kitto	Thos. E. Hopkins	A. A. Rogers	1926
433	Lucas	Harvey Dorrell	W. M. McCabe	C. E. Barrett	1926
434	Luther	C. L. Gehl	W. H. Roney	R. L. Peitzke	1926
435	Lu Verne	Henry Gaul	E. W. Hogan	C. J. Ungs	1926
436	Luxemburg	A. M. Roth	H. A. Stolper	M. Studt	1926
437	Luzerne	Frank E. Quire	Will Alice	R. C. Macy	1926
438	Lynnville	L. G. Miller	H. F. Hull	D. R. Wessling	1926
439	Lytton	O. P. Beniff	N. A. Stempel	R. C. Macy	1926
440	Macedonia	A. P. Harpole	Carl Conway	F. D. Ross	1926
441	Mackburg	Ernest Carlson	C. S. Adams	G. C. Carlson	1926
442	Madrid	L. D. Brown	S. E. Cox	J. C. Arnold	1926
443	Magnolia	J. A. Maxwell	A. B. Smith	W. F. Vogel	1926
444	Malcom				1926

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REPORT ON MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Register
445	Mallard	Wm. White	J. W. Johnson	Henry Hahn	1905
446	Maloy	J. W. Lambert	H. L. Augustine	M. M. Shay	1905
447	Malvern	D. E. Whitfield	Y. H. Seaton	Jas. J. Wilson	1905
448	Manila	R. Rasmussen	R. M. Barber	Edw. H. Theobald	1905
449	Manly	Fred B. Logeman	Geo. A. Money	J. F. Schulte	1905
450	Manning	Peter Rix	O. A. Easterly	Harry Hinz	1905
451	Manson	Harry Young	Amy M. Holey	Chas. E. Bale	1905
452	Mapleton	J. C. Hammond	E. P. McVicker	W. T. Mitchell	1905
453	Marathon	E. E. Peterson	R. E. Carey	R. H. Ober	1905
454	Marble Rock	F. E. Gates	H. C. Darland	R. B. Reis	1905
455	Mareus				
456	Maroo	D. Polkingharn	H. A. Gill	Jas. Sorensen	1905
457	Marquette	R. E. Edgar	E. M. Donahue	E. Nicholson	1905
458	Martelle	Alber Loevel	J. F. Brown	C. P. Van Jente	1905
459	Martinsburg	M. S. Sechrist	Robt. L. Cuddy	W. J. Craig	1905
460	Martinsdale	Frank Lickteig	Merl Williams	J. S. Stanley	1905
461	Marysville	H. O. Davies	P. C. Kendall	W. W. Brady	1905
462	Masonville	W. W. Wheaton	C. W. Krause		1905
463	Massena	Chayton Mountain	E. E. Lien	R. E. Hunter	1905
464	Matlock	H. O. Tuttle	R. J. Hickman	John Westerman	1905
465	Maurice	Henry De Jong	John M. Mieras	P. N. Vos	1905
466	Maxwell	Isaac Fish	D. G. Douglass	O. W. Parker	1905
467	Maynard	H. P. Clark	A. L. Evans	A. B. Blunt	1905
468	Marysville (Walcott P. O.)	Louis Meis, Sr.	Louis Meis, Jr.	Grover Meyer	1905
469	McCallsburg	Jas. H. Galbreath	E. S. Gouging	Thor Hegland	1905
470	McCaushind	John Broderius	P. W. Lessin	Chas. Newell	1905
471	McClelland	R. E. Lloyd	E. M. Wirt	L. W. Barnes	1905
472	McGregor	J. A. Walter	F. K. Bartholomew	P. S. Richards	1905
473	McIntire	E. H. Pearson	B. R. Johnson	R. D. Williams	1905
474	Mechanville	Frank P. Hiers	W. E. Davis	H. E. Gilbeaut	1905
475	Medapolis	E. D. Frostie	W. E. Berry	E. R. Nordstrom	1905
476	Medbourne	W. H. Bollenbacher	M. G. Knodle	H. H. Wisterman	1905
477	Melcher	Jns. Price	Ben Haselhuhn	W. S. Wilson	1905

478	Melrose	W. A. Carney	J. S. Coughlin	W. E. Parks	1905
479	Melvin	Wm. L. Robinson	A. C. Graves	A. B. Barnholdt	1905
480	Menlo	C. F. Thierman	A. W. Hanks	W. L. Willy	1905
481	Meriden	W. H. Aresnuth	W. H. Runwigs	Geo. Olsen	1905
482	Merrill	Frank Timmer	Geo. W. Simpson	J. C. Nisweger	1905
483	Meservey	Harm J. Groen	Frank Hafemann	K. Clarence Rugh	1905
484	Meyer	Joseph Gerhartz	Peter Meyer	Hubert Adams	1905
485	Middletown	C. A. Saling	M. C. Carmody	D. O. Crawford	1905
486	Miles	W. E. Hansen	Chas. Allen	J. R. Witzgman	1905
487	Millford	A. E. Brown	G. Van Der Aarde	E. S. Davis	1905
488	Millersburg	B. Montros	J. M. Seaton	W. H. Seaton	1905
489	Millerton	S. H. Muma	Chas. H. Tedford	Louis McMurtry	1905
490	Milo	W. E. Moles	A. E. Greenville	Nina Penigson	1905
491	Milton	N. E. Gormsey	D. A. Miller	W. D. Sherwood	1905
492	Minburn	E. H. Little	A. H. Nelson	A. F. McQuile	1905
493	Minden	John Ehlers	P. H. Kasiske	A. A. Kaven	1905
494	Mingo	S. A. Boucher	O. H. Brown	S. W. Portbaugh	1905
495	Mitchell	W. F. Bennett	Fred D. Cody	J. A. Klinger	1905
496	Mitchellville	A. Carson	L. J. Seiberling	W. E. Grimmer	1905
497	Modale	Earl Doty	W. H. Fensler	B. S. Sassaman	1905
498	Mondamin	D. M. McKean	J. O. Lightner	P. J. Morrow	1905
499	Moneta	Henry Killmer	L. G. Meyer	P. M. Halbach	1905
500	Monmouth	Geo. Sokol	A. Menold	E. R. Bristol	1905
501	Monroa	George H. Otis	W. F. Humphrey	K. V. Tash	1905
502	Monroe	Geo. C. Ammer	W. F. Johnson	W. M. Livingston	1905
503	Monteguma	G. W. Hawkins	C. F. Dickson	J. W. H. Vest	1905
504	Montour	C. J. Stevens	G. S. Buchanan	E. K. Cronk	1905
505	Montrose	S. A. Koch	P. P. Allen	J. L. Vancosoll	1905
506	Moorhead	J. P. Chapman	M. J. Jones	Harry Mortensen	1905
507	Moorland	Jas. A. Halligan	O. J. Nelson	G. A. Berry	1905
508	Moravia	O. E. Winsler	J. D. Minnes	R. L. Tarr	1905
509	Morning Sun	J. L. Green	E. S. Sampson	C. A. Brown	1905
510	Morrison	R. W. McCurdy	H. R. Stock	E. G. Emsinger	1905
511	Moulton	L. B. Boyard	C. E. Evans	Stuart R. Mace	1905
512	Mt. Auburn	J. A. Smally	Forrest Abbott	P. L. Lupton	1905
513	Mt. Ayr	Geo. E. Wright	G. A. Tennant	C. G. Allyn	1905
514	Mt. Sterling	John Bell	P. J. Madden	A. A. Drummond	1905
515	Mt. Union	H. G. King	E. G. Buchanan	C. L. Gibbs	1905
516	Mt. Vernon	T. I. Mitchell	W. E. Gamble	D. U. Van Meter	1905
517	Moville	W. E. Hall	Don Wilkins	D. E. Barto	1905
518	Murray	W. H. Riggie	C. W. Hendrick	W. O. Brotherton	1905
519	Nashua	Wm. Lundt	G. E. Scoles	J. P. Natus	1905
520	Nemaha	C. C. Keen	F. J. Brown	Geo. Stretz	1905
521	Nevla	A. Gooser	H. M. Hansen	L. H. Hansen	1905
522	New Albin	Adolph Rudwick	E. G. May	A. H. Freiberg	1905
523	Newell	F. C. Foley	W. L. Holtz	J. E. Brown	1905
524	Newhall	E. A. Werning	O. H. Hupke	E. E. Stedman	1905
525	New Hartford	L. H. Ward	C. W. Stronach	R. S. Farnsworth	1905
526	New Liberty		Albert Ewoldt	Ad. Wiese	1905
527	New London	D. A. Pierson	F. W. Hiles	Savilla Petzinger	1905

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Number	Town	Mayor	Clerk	Treasurer	Expenses
528	New Market	Z. D. Cavander	R. L. Daugherty	W. L. Steeves	1928
529	New Providence	H. T. Rash	E. H. Moon	C. F. Rash	1928
530	New Sharon	Mrs. A. W. Hill	D. R. Hill	J. B. Heitsman	1928
531	New Vienna	Hugo Ahlers	Ray B. Walborg	J. L. Fangmann	1928
532	New Virginia	George W. Braucht	H. F. Stiffier	F. O. Stiffier	1928
533	Nichols				
534	Nodaway		A. O. Jones	C. N. Kennedy	1928
535	Nora Springs	W. F. Apel	P. W. Schmidt	H. F. Schaefer	1928
536	Northboro	F. J. Jefferies	F. L. Shepherd	R. B. Murphy	1928
537	North Buena Vista	F. J. Schroeder	Archie P. Marsh	Michael Engling	1928
538	North English	G. H. Smith	N. C. Carson	Geo. E. Swain	1924
539	North Liberty	Julius Kohl	James Mahaffey	R. M. Work	1928
540	North Washington	John Pekar	Peter Fick	John Seelhauser	1928
541	Northwood	E. M. Sabin	J. E. Amundson	C. H. Dwell	1928
542	Norwalk	F. L. Willett	D. K. Brown	Geo. T. Deenenberg	1928
543	Norway	J. O. Glenn	Lawrence R. Pickart	J. H. Pickart	1928
544	Numa	C. W. Hibbs	C. F. Hoover	P. A. Gazi	1928
545	Oakland	C. T. Hough	A. M. Cleveland	M. H. Evans	1928
546	Oakville	L. C. Williams	J. G. Waterhouse	A. C. King	1928
547	Ocheyedan	C. E. Manby	C. L. Weaver	Chas. Morton	1928
548	Odebolt	John J. Roche	H. H. Spiegel	F. W. Stolt	1928
549	Ogden	W. H. Crozman	O. D. Braker	Arnold Bochin	1928
550	Okoboji	Clinton G. Murray	Maudie S. Elston	Beth A. Smith	1928
551	Olds	J. W. Eveland	H. H. Smith	P. A. Morgan	1928
552	Olin	A. A. Cole	Gilbert Blayney	Glenn Lynch	1928
553	Ollie	W. L. Hayes	H. C. Campbell	F. V. Goodman	1928
554	Omaha				
555	Onslow	B. J. Hicks	B. F. Walters	R. J. Bour	1924
556	Orange City	Cornelius Van de Steeg	G. L. Van de Steeg	R. H. Van Herten	1928
557	Orchard	Sig Harlis	W. E. Constantine	E. O. Clapper	1928
558	Orient	W. E. Johnson	E. J. Carlyle	J. F. Kingerly	1928
559	Orleans	C. W. Chardard	J. M. Hardman	A. S. Andersen	1928
560	Ossian	O. E. Heck			

561	Osterdock	P. C. Larson	J. C. Kickbush	L. G. Kickbush	1926
562	Oto	I. N. Baker	H. H. Elliott	H. R. Mottet	1926
563	Ottumwa	Henry Ries	C. O. Loman	W. M. Shipley	1926
564	Oxford	M. F. Newkirk	F. W. Sies	F. L. Schwaetzel	1926
565	Oxford Junction	Emerson Cave	E. G. Lassak	P. H. Shumanek	1926
566	Oyens	Paul Peterson	Joe. J. Kemp	J. L. Doud	1926
567	Pacific Junction	E. L. Mendenhall	Ivan Purcell	W. M. Moore	1926
568	Packwood	B. C. Marlow	H. M. Smith	J. C. Hill	1926
569	Palmer	Wm. Elsen	J. B. Innes	H. C. Moore	1926
570	Palo	I. J. Booth	Wm. Swallow	F. W. Kahler	1926
571	Panama	Joe Mickels	Bakhas Tullien	W. M. Misch	1926
572	Panora	I. N. Baker	J. W. Tibbals	Wade Spurgin	1926
573	Parkersburg	J. J. Nedrel	G. A. Foote	W. H. Wilhelm	1926
574	Parnell	E. B. Sheridan	E. J. Murphy	E. P. Martins	1926
575	Paton	E. E. Cartwright	John Miller	B. A. Ritters	1926
576	Patterson	F. M. Miller	Max Gehlhaar	N. R. Mathews	1926
577	Paulina	W. W. Thatcher	Albert H. Meyer	O. J. Strampe	1926
578	Peraia	H. A. Moss	George Moss	J. G. Cave	1926
579	Perru	G. G. Hole	Cyde J. Shearer	P. F. Beeler	1926
580	Peterson	J. F. Pastenow	Maudie E. Richard	G. F. Tumler	1926
581	Peterson	Wm. Herhold	B. R. Grawburg	J. C. Sadler	1926
582	Pilot Mound	Wm. Wulkenwobber	C. A. Tornell	Glen G. Cory	1926
583	Pioneer	D. B. Miles	Raymond E. Johnson	E. E. Webster	1926
584	Pisgah	A. J. Smith	Lloyd B. Swain	Smith	1926
585	Plainfield	M. W. Orcutt	W. C. Dayton	J. W. Taylor	1926
586	Plano	W. E. Knappp	L. L. McCannan	J. T. Sherrard	1926
587	Pleasanton	J. E. Leeper	W. B. Seaman	C. M. Coulter	1926
588	Pleasant Plain	S. M. Graves	O. W. Westenhaver	T. C. Lynn	1926
589	Pleasantville	A. Gilderbloven	J. K. Keifer	Henry	1926
590	Plover	W. L. Smith	Charles E. Watts	L. E. Garlock	1926
591	Plymouth	J. P. Holden	J. I. Carmany	W. F. Wrenn	1926
592	Pocahontas	J. B. Martin	G. H. Keller	F. W. Lindeman	1926
593	Polk City	A. P. Miller	E. A. Landers	G. W. McLean	1926
594	Pomeroy	J. H. Baker	E. Bretthauer	R. C. Berry	1926
595	Popejoy	A. J. Fischer	Albert Jacobson	J. E. Carr	1926
596	Portsmouth	C. S. Bendon	John Rosenthal	J. H. Yunk	1926
597	Postville	W. J. Hanks	William Shepherd	L. O. Beucher	1926
598	Prairieburg		John Yunker	John Dolan	1926
599	Prairie City	E. R. Williams	Albert McPadden	John R. Buckley	1926
600	Prescott	J. S. Skidons	Park Homan	A. E. Booth	1926
601	Treston	F. C. Nielsen	F. C. Schroeder	F. S. Bascom	1926
602	Princeton	Alex McCreath	L. E. Braunschweig	Wm. Briggs	1926
603	Princeton	M. L. Hira	H. C. Baxter	B. L. Morgan	1926
604	Promise City	D. E. Bryant	C. V. Noble	W. W. Loug	1926
605	Protrivin	Joseph D. Banks	C. C. Dostal	C. O. Dostal	1926
606	Pulaski	G. O. Powers	Mrs. Perl Swan	C. W. Mathews	1926
607	Quasqueton	Frank Adams	Claude L. Kimball	Harry Clark	1926
608	Quimby	J. L. Baugh	C. I. Draper	W. M. Harvey	1926
609	Radeliffe	P. T. Friest	G. H. Stenberg	H. A. Drake	1926
610	Rake				

TOWN OFFICIALS—CONTINUED

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REPORT ON MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Expenses Paid
611	Ralston	E. Boyer	W. R. Tobin	Ed Buenecke	1926
612	Randall	W. D. Arthur	B. E. Hanchett	D. N. Holmer	1926
613	Randolph	A. J. McCord	A. J. Dunn	J. W. Kruse	1926
614	Rathbun	M. E. Grace	Tony Chebubar	E. C. Stumme	1926
615	Readlyn	E. G. Knief	J. H. Fegtmeyer	D. H. Dobucha	1926
616	Reasnor	Jno. W. Tharp	F. V. Varner	C. E. Coker	1926
617	Redding	E. W. McPheters	Ralph Smith	Earl O. Batman	1926
618	Redfield	W. A. Queale	Lynn Thomas	P. Rogers	1926
619	Reinbeck	Fred Davis	R. B. Ferguson	D. W. Thomas	1926
620	Rembrandt	O. E. Wahlstrom	E. H. Edwall	W. G. Sievers	1926
621	Remsen	Barney Bunkers	A. Paschke	C. A. Richardson	1926
622	Renwick	G. A. Stoddard	Fritz Britt	C. G. Potter	1926
623	Riceville	O. F. Bartlett	H. A. Yager	H. Schwarz	1926
624	Richland	P. H. Clausen	J. H. A. Christiansen	H. C. Lohman	1926
625	Ricketts	O. O. Rode	Spencer Bakken	H. C. Carnes	1926
626	Ridgeway	John Parsons	Boo H. Cox	W. B. Mangold	1926
627	Ridgely	R. M. Butler	S. C. Holen	J. H. Vancose	1926
628	Ringsted	B. F. Osborn	J. M. Winchell	Herbert Beath	1926
629	Rippey	Jos. Quinn	Chas. Kinsey	Donald Hess	1926
630	Riverside	G. A. Chambers	Mrs. Elma Simmons	Geo. W. Rogers	1926
631	Riverton	A. A. Suter	L. H. Snyder	J. C. Rilem	1926
632	Robins	R. V. Wilkinson	E. L. White	Wm. F. Johannaber	1926
633	Rock Falls	C. H. Cromwell	R. E. Martens	John Stormes	1926
634	Rockford	Harold E. Kohlihammer	Harry R. Seltz	Fred J. Pylman	1926
635	Rockingham	W. I. Murphy	A. L. Halstead	Joe Gallagher	1926
636	Rock Valley	R. D. Hardman	E. Wellman	R. A. Haskins	1926
637	Rockwell	H. F. Hilbain	Joe Turner	Eva Nickolsen	1926
638	Rodman	Fred J. Willman	S. L. Vandorn	O. S. Boyd	1926
639	Rodney	H. E. Evenson	Jeffrey Michaelson	C. M. Webb	1926
640	Roland	P. A. McGray	T. R. Craib	H. G. White	1926
641	Rolve	C. A. Sammons	E. Brown	J. R. Busby	1926
642	Rome	J. J. Claughlin			
643	Rose Hill	W. N. Wright			

644	Rowan	L. A. McCallum	Guy R. Sheldon	G. W. Whitten	1926
645	Rowley	W. W. Finch	C. Gunzenhauser	Clarence Pehl	1926
646	Royal	John Frank	A. P. Rosendall	B. A. Miller	1926
647	Rudd	D. M. Kerlin	Fred O. Muller	H. O. Braham	1926
648	Runnels	J. H. Cline	E. Brown	C. H. Osborn	1926
649	Russell	W. L. Werts	H. H. Plott	J. A. Hopensall	1926
650	Ruthven	J. E. Osterhus	Poster Reed	P. F. Mortensen	1926
651	Rutland	W. E. Pavey	C. W. Hanson	A. H. Grimm	1926
652	Ryan	W. J. Magid	J. E. Cody	F. L. Houston	1926
653	St. Ansgar	Martin Moe	C. S. Toddison	A. N. Lund	1926
654	St. Anthony	Clyde Clark	Geo. H. Lane	Geo. B. Albee	1926
655	St. Charles	H. E. Banta	H. V. Brooks	D. B. Casady	1926
656	St. Lucas	Jacob Grestman	Mathew Perry	G. L. Nine	1926
657	St. Mary's	Theo. Lippold	W. J. McClavy	J. E. Jacobson	1926
658	St. Olaf	A. J. Johnson	P. K. Orvis	Frank Fritjunker	1926
659	St. Paul (R.F.D. West Point)	E. J. Panther	J. G. Kempker	Aug. Welis	1926
660	Sabula	Geo. Ulmer	C. J. Thompson	Roy Hutchison	1926
661	Salem	J. C. Fisher	C. A. Stevens	A. J. Granger	1926
662	Salix	N. I. Duhalme	Martin	A. Johnson	1926
663	Sandborn	J. M. Eason	W. A. Solon	W. E. Caldwell	1926
664	Sandyville (via Ackworth)	Arthur Carpenter	Mae Hill	Theo. T. Falken	1926
665	Searville	M. A. Westrum	Mamie E. Currie	Sammel Hahne	1926
666	Schalker	Geo. J. Speaker	Otto A. Hollander	Peter C. Hollander	1926
667	Schleswig	Emil Elze	O. E. Holmes	Adriana	1926
668	Scranston	S. M. Hall	W. J. McNeil	Volney McDowell	1926
669	Searsboro	Chas. Davis	P. L. McKistry	E. W. Toney	1926
670	Sergeant Bluff	A. D. Benson	R. J. Camp	J. W. Denney	1926
671	Shambaugh	James F. Bates	M. I. Roberts	O. S. Brown	1926
672	Shannon City	J. H. Butt	P. L. Hamblin	C. H. Young	1926
673	Sharpsburg	G. W. Grimm	Oliver Yelland	W. H. Reynolds	1926
674	Sheffield	W. E. Lockwood	C. M. Peasley	Okey Clark	1926
675	Shelby	J. M. Sutton	Roy C. Erickson	G. Benson	1926
676	Sheldahl	H. S. Young	George Kohl	P. C. Harnish	1926
677	Shell Rock	Dan Jerolman	J. C. Quinn	O. A. Rife	1926
678	Shellsburg	John Alden	R. D. Stewart	M. D. Brodt	1926
679	Sibley	H. A. Gould	E. C. Swanson	Milton Estes	1926
680	Sidney	J. N. Reade	R. P. Beeve	C. H. Kruse	1926
681	Silver City	R. P. Galt	V. Van der Stoop	Geo. de Ruyn	1926
682	Sioux Center	J. H. Van Den	G. L. Hornor	C. B. Mills, Jr.	1926
683	Sioux Rapids	Nelson Luckow	Andrew Maland	T. W. Ranson	1926
684	Slater	O. Clark	S. J. Oliver	W. B. Jeffrey	1926
685	Sloan	Jas. A. Byers	F. W. Jones	N. B. Taylor	1926
686	Smithland	Geo. W. Brown	Clyde E. Dickenson	Harold O. Bos	1926
687	Soldier	Anton Lund	E. P. Heinatus	M. A. Randall	1926
688	Solon	J. B. Randall	Wm. J. Moore	H. A. Wyatt	1926
689	Somers	Wm. J. Moore	G. F. Heuser	Theo. F. White	1926
690	South English	E. C. Hinshaw	C. E. Menor	P. M. Bernady	1926
691	Spillville	G. F. Heuser	C. A. Pankow	F. R. Dowden	1926
692	Spirit Lake	E. C. Hinshaw		Wm. F. H. Stromeyer	1926
693	Spragueville	Ben Downey			

TOWN OFFICIALS

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TOWN OFFICIALS—CONTINUED

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REPORT ON MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Expenses
604	Springbrook	J. E. Weis.	George Conner	Florian Schmidt	1925
605	Spring Hill	Fr. G. Hunt.	Paul W. Stener	L. N. Patten	1925
606	Springville	William R. Brown	Joseph N. Wolf	W. J. Heimerman	1925
607	Stacyville	Chas. E. Read	J. E. Hansen	E. J. Johnson	1925
608	Stanhope	H. R. Canfield	E. L. Patten	Floyd Ingamel	1925
609	Stanley	John S. Olander	Lloyd Peterson	J. S. Anderson	1925
700	Stanton	B. E. Burgess	A. W. Rushnell	Otto Evers	1925
701	Stanwood	Frank Ball	H. M. Meads	W. J. Whitehill	1925
702	State Center	Geo. Potgeter	John Eilers, Jr.	E. Christians	1925
703	Steamboat Rock	A. R. Hlatt	Earl L. Russell	J. T. McGlothlen	1925
704	Stockport	H. Anderson	G. W. Jost	A. P. Laverenz	1925
705	Stockton	J. H. Jacobson	A. Williamson	A. M. Henderson	1925
706	Story City	John Hempfen	P. J. de Beer	H. Anderson	1925
707	Stout	San Svedlund	R. P. Martens	C. L. Rodine	1925
708	Stratford	F. J. Munz	Frank Pelger	M. P. Harwood	1925
709	Strawberry Point	E. H. Clayton	L. H. Macy	P. J. Kaiser	1925
710	Struble	H. H. Niemann	E. A. Wisner	P. C. Welle	1925
711	Sully	A. C. Bringle	E. L. Briggs	W. C. Heyer	1925
712	Sumner	R. J. Nott	A. H. Schults	Clara Garling	1925
713	Superior	J. C. Hindrick	W. O. La Duke	H. N. McMaster	1925
714	Sutherland	Ed Findlow	C. G. Mix, Jr.	Chas. Englund	1925
715	Swaledale	J. M. Dye	S. P. Eckholm	L. S. Rouze	1925
716	Swan	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
717	Swea City	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
718	Tabor	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
719	Templeton	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
720	Tennant	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
721	Terrill	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
722	Thayer	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
723	Thompson	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
724	Thor	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
725	Thornburg	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925
726	Thornton	J. M. Dye	S. P. Eckholm	W. E. Carlson	1925

727	Thurman	S. L. Surface	T. O. Burson	C. H. Paul	1925
728	Tiffin	Chas. H. Slade	W. H. Herdlicka	Adelia Wolfe	1925
729	Tingley	Dr. H. Whisler	D. L. McClure	J. E. Pierce	1925
730	Tionka	George Hansen	Wm. Boyken	R. J. Kramer	1925
731	Toronto	Edw. Koch	N. J. Edwards	W. A. Struck	1925
732	Traer	J. H. Marson	T. F. Stoakes	R. J. Smith	1925
733	Treyner	H. H. Stephens	John H. Kathmann	N. Sebmacher	1925
734	Tripoli	Herman Schwens	J. B. Franklin	Geo. A. Olson	1925
735	Troesdale	H. R. Boettcher	M. T. Fletcher	Emma Boettcher	1925
736	Truro	P. D. Mason	P. E. Garst	M. S. Cregar	1925
737	Turin	Jens Paulson	M. J. Peterson	Jans M. Clemmensen	1925
738	Udell	Thomas Atkinson	W. G. Orow	Dr. J. A. Replogle	1925
739	Underwood	W. P. Masters	H. G. Schmiedcke	W. F. Oadl	1925
740	Union	O. W. Dillon	H. E. Humphreys	D. Reynolds	1925
741	Unionville	C. I. Harrison	Claude Underwood	Glen Leggett	1925
742	University Park	Geo. Resinger	Herbert C. Glock	Henry Hahn	1925
743	Urbana	Wm. Todd	D. L. Piper	R. W. Remer	1925
744	Urbandale	Geo. A. Rowen	A. W. Holmes	O. M. Wilcom	1925
745	Ute	W. C. Hithens	G. F. Krog	A. M. Albertson	1925
746	Vail	J. J. Dugan	M. J. Monaghan	C. P. Lorenzen	1925
747	Valeria	Guy E. Kline	C. Stanley	O. Stanley	1925
748	Van Horn	C. W. Grady	Chas. B. Barron	Osborne O'Brien	1925
749	Van Meter	Sam Pritchard	Frank Kurcher	C. Dunn	1925
750	Van Wert	I. M. Fry	R. H. Lamoree	F. C. Smith	1925
751	Varina	A. C. Hauck	P. D. Mongold	H. C. Bierwirth	1925
752	Victor	G. H. Talley	T. A. Lane	H. W. Chittenden	1925
753	Vineot	D. C. Short	E. Keith	Geo. A. Olson	1925
754	Vining	John Riba	Chas. E. Hibak	H. H. Ziskovsky	1925
755	Volga City	H. L. Gifford	Karl J. Konzen	H. C. Andreae	1925
756	Wadena	P. H. Meyer	Howard Mason	J. O. Probert	1925
757	Walcott	Ferd Dietz	A. M. Sinat	Norman Leabo	1925
758	Walker	J. Fred Zimpher	John A. Kayser	Theo. W. Hawkinson	1925
759	Wallingford	J. H. Morrize	J. A. Nelson	Odell Kasa	1925
760	Wall Lake	Fred Overhue	C. W. Shaw	C. M. Herrig	1925
761	Walnut	John Schmitt	J. L. Bunker	W. F. Burke	1925
762	Wapello	John G. Keck	O. E. Hess	E. D. McCullough	1925
763	Washta	James Robertson	N. A. Hurd	L. S. Munson	1925
764	Waterville	B. J. Dillon	C. O. Bennett	Peter Ameson	1925
765	Waucoma	L. J. Gibbs	Orus P. Boshart	Joe Kelly	1925
766	Waukeg	F. B. Young	E. E. Nelson	Fred Snow	1925
767	Wayland	A. B. Magdefrau	J. P. Heyman	Ed. B. Whittig	1925
768	Webb	H. C. Bittinger	Chas. Richards	Doris Addington	1925
769	Webster	Chas. Snoenberg	J. W. Oldaker	L. L. Likens	1925
770	Weldon	Pete Huddleston	E. H. Georcks	L. M. Parr	1925
771	Wellman	W. S. McIntosh	E. H. Bernick	H. B. Knight	1925
772	Wellburg	F. C. Eberline	C. O. Miller	H. J. Preichs	1925
773	Wellton	A. Darr	Rena Spalding	J. Dickman	1925
774	Wesley	Emil Wester		Henry Kunz	1925
775	West Bend	F. L. Reid		F. E. Border	1925
776	West Branch	T. A. Moore		F. L. Pearson	1925

TOWN OFFICIALS

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TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
777	West Burlington	F. A. Etsinger	Alfred P. Mellor	F. L. Muzzy	1926
778	West Chester	C. E. Walton, Jr.	F. A. Sherbeck	L. P. Jackson	1924
779	Westfield	D. P. Connolly	Thos. Hanes	F. P. Mills	1924
780	Westgate	Frank Raetz	Chas. J. Mackey	W. F. Kollman	1926
781	West Liberty	E. O. Kerr	George Weiss	Ray Whitacre	1926
782	West Mitchell	George Walter	Wm. J. Shulte	Henry Indra	1924
783	Westphalia	Joseph Book	John Walljasper	Tony J. Schmitz	1926
784	West Point	Joseph Vanderhaar	Frank Hoffman	Lloyd P. Frye	1926
785	West Side	G. O. Steinhauer	W. M. Knox	Aug. Rohmer	1926
786	West Union	Frank Morrison	O. J. Hoker	W. W. Wright	1926
787	Wheatland	Aug. Jeppe	R. H. Fennell	Henry Guenther	1926
788	Whiting	Thos. Carmody	O. F. Long	Mark Boyle	1926
789	Whittemore	L. L. Hansen	John B. Greteman	H. A. Lyon	1926
790	Whitten	John Kraus, Sr.	O. M. Trumbauer	Victor E. Greteman	1926
791	Wilkey (Carroll P.O.)	A. H. Graffunder	G. T. Miller	L. E. Pound	1926
792	Williams	J. E. Spiker	Frances R. Kelley	Lida R. Shore	1926
793	Williamsburg	George Bannick	O. W. Larkin	A. J. Worker	1926
794	Williamson	James Enke	J. B. Ryan	Chas. J. Hinkle	1926
795	Wilton Junction	D. M. Love	M. J. Mertz	L. S. Norman	1924
796	Winfield	Charles Buns	H. R. Height	O. L. Cunningham	1926
797	Winthrop	W. P. Campbell	A. I. Ecklund	Geo. W. Coe	1926
798	Wota	D. O. Skiles	H. R. Chamberlin	J. G. Wilson	1926
799	Woden	W. H. Nail	D. T. Huff	P. C. Bengtson	1926
800	Woodbine	H. A. Schroegman	Geo. A. Kotz	Frank Smalley	1926
801	Woodburn	Emma Alden	D. A. White	Edw. Tobin	1926
802	Woodward	P. W. Holmes	H. C. Bartholow	J. S. Robertson	1926
803	Woolstock	Wm. Krefz	H. J. Biennan	R. E. Caslow	1926
804	Worthington	Oscar Isaacson	Victor Freed	Y. S. Lee	1926
805	Wyoming	Henry Hoberland	A. E. Bartins	Cecil Gwynn	1926
806	Yale	Charles Datisman	Jos. M. Newgard	H. G. Van Orsdel	1926
807	Yettier				1926
808	Yorktown				1926
809	Zearing				1926
810	Zwingle				1926

ANNUAL REPORT

OF THE SECRETARY-TREASURER

OF THE

LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1923, and Ending July 31, 1924

LEAGUE OF IOWA MUNICIPALITIES

Also Copy of Laws, Code, 1924, Governing Fees to be paid to the League
of Municipalities

Official Directory of the League of Iowa Municipalities

PRESIDENT

A. E. Gnagy.....Mayor of Waterloo

VICE PRESIDENT

C. V. Findley.....Mayor of Fort Dodge

SECRETARY-TREASURER

Frank G. Pierce.....Marshalltown

TRUSTEES

Charles Chilton.....Mayor of Ottumwa
W. Z. Long.....Mayor of Spencer
J. A. Walter.....Mayor of McGregor

COMMITTEES

Legislation—W. A. Hunt, Solicitor, Ottumwa; O. E. Carr, Manager, Dubuque; B. P. Poor, Solicitor, Burlington; J. H. McGhee, Mayor, Mason City; H. A. Willoughby, Solicitor, Grundy Center; Stewart Gilman, Mayor, Sioux City; J. C. Harding, Mayor, Council Bluffs; J. H. Peters, Mayor, Perry; C. M. Garver, Mayor, Des Moines, and Henry Theunan, Solicitor, Davenport.

Franchises—F. C. Reece, Manager, Villisca; H. F. Johnson, Mayor, Pella; O. A. Peterson, Clerk Estherville.

Paving—T. J. Smith, Mayor, Burlington; J. D. Cowan, Clerk, Waukon; D. D. Ross, Mayor, Garner.

Light and Power—G. A. Rice, Solicitor, Mapleton; J. B. Miller, Mayor, Muscatine; H. B. Speaker, Mayor, Correctionville.

Sewage and Sanitation—W. G. Ray, Mayor, Grinnell; A. E. J. Johnson, Manager, Red Oak; H. M. Wallaser, Mayor, Charles City.

Water Works and Supply—A. T. O'Brien, Mayor, Independence; Wallace Winslow, Mayor, Le Mars; J. A. Newcomm, Mayor, Coon Rapids.

Taxation and Assessment—M. O. Roland, Councilman, Iowa City; R. W. Peterson, Councilman, Bettendorf; Peter Rix, Mayor, Manning.

Judicial Decisions—Wm. Stipe, Solicitor, Clarinda; J. C. Robinson, Solicitor, Mason City; J. D. Carstenson, Solicitor, Clinton.

Parks and Play Grounds—Fred E. Trainer, Mayor, Ackley; J. H. Elder, Mayor, Albia; W. J. Hanks, Mayor, Postville.

Municipal Accounting—L. F. Albers, Clerk, Fort Madison; A. S. Wright, Clerk, Osage; S. J. Parker, Clerk, Hampton.

DEPARTMENT CHAIRMEN

Cities Under General Law—Hugo Gebert, Councilman, Denison.

Cities Under Commission Plan—W. H. Hayes, Councilman, Mason City.

Towns—J. G. Heacock, Mayor, Brighton.

Accounting Officers—Chas. G. McKay, Clerk and Auditor, Waterloo.

Solicitors—G. A. Minnich, Solicitor, Carroll.

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES

Sec. 5683. *League of municipalities.* Cities and towns may by resolution annually appropriate out of the general fund to pay dues to the league of Iowa municipalities not to exceed the following amounts. Municipalities of less than two thousand population ten dollars; from two thousand to five thousand, twenty dollars; from five thousand to ten thousand, thirty dollars; from ten thousand to thirty thousand, forty dollars; from thirty thousand to fifty thousand, fifty dollars; all over fifty thousand, sixty dollars. In addition they may pay the expenses of not more than two delegates to the annual meeting of the league.

Note.—Above section and the following section made applicable to special charter cities by § 6757.

Sec. 5684. *Accounting—reports.* The league shall keep and make such accounts and reports as shall be required by the state municipal accounting department, and the same shall be annually checked by said department and published in the volume of municipal accounts.

Financial Report of League

Receipts and Disbursements for Year August 1, 1923 to August 1, 1924

RECEIPTS	
Balance, August 1.....	\$ 500.00
Dundee.....	10.00
Lakota.....	10.00
Denison.....	20.00
New Hampton.....	30.00
New London.....	10.00
Boone.....	40.00
Perry.....	30.00
Des Moines.....	60.00
Fenton.....	10.00
Center Junction.....	10.00
Carperter.....	10.00
Correctionville.....	10.00
Manning.....	10.00
Spencer.....	20.00
West Burlington.....	10.00
Muscatine.....	10.00
Elkader.....	10.00
Goodell.....	10.00
Mason City.....	40.00
Waukon.....	20.00
Bellevue.....	10.00
Kemmerle.....	10.00
Keota.....	10.00
Lohrville.....	10.00
Garden Grove.....	10.00
Postville.....	10.00
Rathven.....	10.00
Whiting.....	10.00
Delmon.....	10.00
Algona.....	20.00
Clear Lake.....	20.00
Gowrie.....	10.00
State Center.....	10.00
Fonda.....	10.00
Sioux City.....	60.00
Hampton.....	40.00
Whiteland.....	10.00
Wall Lake.....	10.00
Ottumwa.....	40.00
Ridgeway.....	10.00
Pulaski.....	10.00
Sibley.....	10.00
Maquoketa.....	20.00
Decorah.....	20.00
Edgewood.....	10.00
LaPorte City.....	10.00
Dayton.....	10.00
Rock Valley.....	10.00
Slater.....	10.00
Norwalk.....	10.00
Hubbard.....	10.00
Dallas Center.....	10.00
Alden.....	10.00
Coggon.....	10.00
Burt.....	10.00
Adrian.....	10.00
Bradgate.....	10.00
Corwith.....	10.00
Ricketts.....	10.00
Belmond.....	10.00
Thompson.....	10.00
Armstrong.....	10.00
Ashton.....	10.00
Primghar.....	10.00
Britt.....	10.00
Panama.....	10.00
Schaller.....	10.00
Norway.....	10.00
Wacoma.....	10.00
Cladbrook.....	10.00
Alton.....	10.00
Bellevue.....	10.00
Toronto.....	10.00
Prairie City.....	10.00
Line Springs.....	10.00
Cosmos.....	10.00
Strawberry Point.....	10.00
Alnsworth.....	10.00
Calmar.....	10.00
Mt. Airy.....	10.00
Lacadena.....	10.00
Farmington.....	10.00
Princeton.....	10.00
What Cheer.....	10.00
Wellman.....	10.00
Kalona.....	10.00
Stanton.....	10.00
Kensett.....	10.00
Melcher.....	10.00
Wadena.....	10.00
Delhi.....	10.00
Edgelyville.....	10.00
Chelsea.....	10.00
Van Horn.....	10.00
Oxford Junction.....	10.00
Tram.....	10.00
Woodward.....	10.00
Bayard.....	10.00
Lake Mills.....	10.00
Spirit Lake.....	10.00
Mt. Vernon.....	10.00
Wellsburg.....	10.00
Woodbine.....	10.00
Meibourne.....	10.00
Huxley.....	10.00
Martinsburg.....	10.00
Plymouth.....	10.00
Paulina.....	10.00
Maurine.....	10.00
Whitten.....	10.00
Lowden.....	10.00
Soldier.....	10.00
Oshtemo.....	10.00
Janesville.....	10.00
Union.....	10.00
Bode.....	10.00
Freemont.....	10.00
Wayland.....	10.00
Nashua.....	10.00
Jewell.....	10.00
New Hartford.....	10.00
Dyersville.....	10.00
Oswan.....	10.00
Dexter.....	10.00
Prescott.....	10.00
Rose Hill.....	10.00
Carroll.....	10.00
Eagle Grove.....	10.00
Waverly.....	10.00
Winterset.....	10.00
Tipton.....	10.00
Sac City.....	10.00
Iowa Falls.....	10.00
Villaca.....	10.00
Cherokee.....	10.00
Albia.....	10.00
Creston.....	10.00
Webster City.....	10.00
Davenport.....	10.00
Council Bluffs.....	10.00
Sioux Rapids.....	10.00
Corning.....	10.00
Vinton.....	10.00
Walcott.....	10.00
Thurman.....	10.00
Minden.....	10.00

RECEIPTS—Continued

Ackley	10.00	Randolph	10.00
Oto	10.00	Siemandsch	30.00
Elk Horn	10.00	Gilbertville	10.00
St. Ansgar	10.00	Marcus	10.00
Every	10.00	Sabula	10.00
South English	10.00	Grand Junction	10.00
Bedford	10.00	Isouahery	10.00
Madrid	10.00	Stout	10.00
Meservey	10.00	Templeton	10.00
Marathon	10.00	Farley	10.00
Garnaville	10.00	Mitchellville	10.00
Arlington	10.00	Granger	10.00
Rensen	10.00	Rodney	10.00
Tabor	10.00	Hull	10.00
Elliott	10.00	Souls Center	10.00
Shell Rock	10.00	Ottosen	10.00
Alta	10.00	Ames	10.00
Durant	10.00	New Liberty	10.00
Mechanicville	10.00	Radd	10.00
West Liberty	10.00	McIntire	10.00
Arcadia	10.00	Liddendale	10.00
Dike	10.00	Bennett	10.00
Portsmouth	10.00	Callender	10.00
Morning Sun	10.00	Payette	10.00
Garner	10.00	Arnolds Park	10.00
Wesley	10.00	Manilla	10.00
Donnellson	10.00	Lemo	10.00
Northwood	10.00	New Sharon	10.00
Castana	10.00	Neola	10.00
Mapleton	10.00	Fredericksburg	10.00
Lytton	10.00	Bettendorf	10.00
McCallsburg	10.00	Valley Junction	10.00
Meriden	10.00	Rock Rapids	10.00
Mallard	10.00	Pt. Madison	10.00
Sheffield	10.00	Colfax	10.00
Elford	10.00	Essex	10.00
Osage	10.00	Dunkerton	10.00
Newton	10.00	Whittemore	10.00
Oskaloosa	10.00	Shelby	10.00
Charles City	10.00	Dows	10.00
Monona	10.00	Aurelia	10.00
Elberton	10.00	Emerson	10.00
Comberland	10.00	Williamsburg	10.00
Pontanelle	10.00	Wapello	10.00
Lamoni	10.00	Lost Nation	10.00
Dallas	10.00	Preston	10.00
Stanhope	10.00	Macedonia	10.00
Kirkman	10.00	Urbana	10.00
Pomeroy	10.00	Peterson	10.00
Royal	10.00	Bondurant	10.00
College Springs	10.00	Liscomb	10.00
Elma	10.00	Dunlap	10.00
Reubeck	10.00	Exline	10.00
Delmar	10.00	Grundy Center	10.00
West Point	10.00	Cambridge	10.00
Ryan	10.00	Melvin	10.00
Lone Rock	10.00	Sora Springs	10.00
Boxholm	10.00	Sumner	10.00
Stuart	10.00	Ely	10.00
Lineville	10.00	Greenfield	10.00
Oshesyan	10.00	Milford	10.00
Ogden	10.00	Ogden	10.00
Dixon	10.00	Barnum	10.00
Pocahontas	10.00	Dow City	10.00
Vail	10.00	Hoopers	10.00
Story City	10.00	Lake View	10.00
Nodaway	10.00	Morrison	10.00
Walnut	10.00	Holstein	10.00
Livermore	10.00	Spworth	10.00
Orient	10.00	Griswold	10.00
Albion	10.00	Pleasantville	10.00
Rancroft	10.00	Hartley	10.00
Lehigh	10.00	Afton	10.00
Schleswig	10.00	Cascade	10.00
Larchwood	10.00	Albert City	10.00
Danbury	10.00	Middletown	10.00
Goldfield	10.00	Sew City	10.00
Brighton	10.00	Tingley	10.00
Magnolia	10.00	Guthrie Center	10.00
Missouri Valley	10.00	Maxwell	10.00
Atlantic	10.00	Laderton	10.00
Elston	10.00	Mt. Pleasant	10.00
		Monticello	10.00

RECEIPTS—Continued

Cresco	20.00	Jolley	10.00
Sheldon	20.00	Wallingford	10.00
Washington	20.00	LeMars	20.00
Jefferson	20.00	Davis City	10.00
Nevada	20.00	Earling	10.00
Iowa City	40.00	Bertram	10.00
LeRoy	10.00	Newell	10.00
Kelley	10.00	Beatty	10.00
Manly	10.00	Farmersburg	10.00
Andover	10.00	Harris	10.00
Cedar Heights	10.00	Lake City	20.00
Clarance	10.00	Paris	10.00
Boyd	10.00	Maynard	10.00
West Branch	10.00	Ringsted	10.00
Elgin	10.00	Cedar Falls	20.00
Miss	10.00	Underwood	10.00
George	10.00	Bonaparte	10.00
Oelwein	20.00	Granville	10.00
Blairtown	10.00	LeGrand	10.00
Burlington	40.00	Bumston	10.00
Kingsley	10.00	Manson	10.00
Doon	10.00	Runnels	10.00
Colesburg	10.00	Montrose	10.00
Churter	10.00	Hudson	10.00
Letts	10.00	Sanborn	10.00
Knierim	10.00	Churdan	10.00
Greene	10.00	Stockton	10.00
Esterville	20.00	Buckeye	10.00
Bearbrandt	10.00	Buier	10.00
Independence	20.00	Keokuk	40.00
Ankeny	10.00	Early	10.00
Alford	10.00	Waterville	10.00
Storm Lake	30.00	Glidden	10.00
Marquette	10.00	Marshalltown	40.00
Charter Oak	10.00	Owasa	8.00
Winthrop	10.00	North Liberty	10.00
Grand River	10.00	Tama	10.00
Walker	10.00	Hamburg	30.00
McGregor	10.00	Treynor	10.00
Bagley	10.00	Lamont	10.00
Boonfield	20.00	Blue Grass	10.00
Lone Tree	10.00	Hawarden	20.00
Atkins	10.00	Baxter	10.00
Wyoming	10.00	Elbridge	10.00
Fairfield	10.00	Moneta	10.00
Akron	10.00	Marengo	20.00
Roland	10.00	Thornton	10.00
Anthony	10.00	Levella	10.00
Denver	10.00	Solville	10.00
Lake Park	10.00	Lincoln	10.00
Toledo	10.00	New Vienna	10.00
Stratford	10.00	Zwingle	10.00
Kanawha	10.00	Boif	10.00
Central City	10.00	Luana	10.00
Merrill	10.00	DeWitt	10.00
Clifton	40.00	Deanahue	10.00
Earville	10.00	Ola	10.00
Albia	10.00	Hinton	10.00
Pierson	10.00	Oks	10.00
Goose Lake	10.00	Colo	10.00
Keystone	10.00	Silver City	10.00
Coln	10.00	Farmersburg	10.00
Worthington	10.00	Bussey	10.00
Clarion	10.00	Luther	10.00
Spring Hill	10.00	Lansing	10.00
Williams	10.00	Green Island	10.00
Zearing	10.00	Volga City	10.00
Grafton	10.00	New Albin	10.00
Pella	10.00	Varina	10.00
North English	10.00	Imogene	10.00
Waterloo	10.00	LuVerne	10.00
Calumet	10.00	Numa	10.00
Andrew	10.00	Lynnville	10.00
Gilman	10.00	Blanchard	10.00
Spragueville	10.00	Rinard	10.00
Tipton	10.00	Archer	10.00
Weiton	10.00	Sutherland	10.00
Shambaugh	10.00	Adel	10.00
Mediapolis	10.00	Mitchell	10.00
Buffalo	10.00	Persia	10.00
Lisbon	10.00	Oxford	10.00
Greely	10.00	Laur	10.00
Dumont	10.00	Tripoli	10.00

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REPORT ON MUNICIPAL FINANCES

RECEIPTS—Continued

Eddyville	10.00	Barnes City	10.00
Humboldt	20.00	Chariton	20.00
Steamboat Rock	10.00	Wadita	20.00
Corydon	10.00	Charlotte	10.00
Aurora	10.00	Decorah City	10.00
Guttenberg	10.00	Collins	10.00
Ridgeway	10.00	Oreghard	10.00
Solon	10.00	Rhodes	10.00
Harpers Ferry	10.00	Stacyville	10.00
Protivin	10.00	Elkhart	10.00
Waukes	10.00	Danville	10.00
Pt. Atkinson	10.00	Calamus	10.00
Garber	10.00	Alexander	10.00
Dana	10.00	Chatsworth	10.00
Paduca	10.00	Arion	10.00
Murray	10.00	Griswold	10.00
Riverton	10.00	Jamaica	10.00
Clearfield	10.00	Linn Grove	10.00
Farragut	10.00	Luzerne	10.00
Drakesville	10.00	Hawkeye	10.00
Salix	10.00	Ackworth	10.00
Havlock	10.00	Detroit	10.00
Grand Mound	10.00	Mystic	20.00
Kenwood Park	10.00	Lucas	10.00
Bedford	10.00	Mt. Auburn	10.00
Bake	10.00	LeClaire	10.00
Coon Rapids	10.00	Ladora	10.00
Kimballton	10.00	Arlene	10.00
Hamletown	10.00	Conesville	10.00
Melrose	10.00	Blackton	10.00
Albion	10.00	Hardy	10.00
Onslow	10.00	Sully	10.00
Kiron	10.00	Bodham	10.00
Delta	10.00	Rockwell City	10.00
Pilot Mound	10.00	Inwood	10.00
Carlisle	10.00	Winfield	10.00
Leon	10.00	Gilmore City	10.00
Clermont	10.00	Littleport	10.00
Westgate	10.00	Garsin	10.00
Brayton	10.00	Oakland	10.00
Arcadia	10.00	Parkersburg	10.00
Pacific Junction	10.00	Breia	10.00
Marble Rock	10.00	Stanwood	10.00
Riverside	10.00	Seranton	10.00
Oakville	10.00	Dakota City	10.00
Mt. Union	10.00	Monmouth	10.00
Orange City	10.00		
Total			\$7,168.00

DISBURSEMENTS

August	1	A. E. Gnagy, legislative expense	15.88
August	1	Selene Printing Co., printing	15.25
August	1	R. McEndree, clerk hire for July	80.00
August	1	F. G. Pierce, salary for July	200.00
August	1	Municipal Publishing Co., for August	257.45
August	9	Marshall Printing Co., printing	75.00
August	15	Willis J. Spaulding, convention expense	35.00
August	16	Allen Munn, convention expense	17.16
August	16	W. R. Blake, convention expense	35.75
August	17	F. G. Pierce, convention expense	50.00
August	25	Esther Rich, convention expense	48.06
September	1	F. G. Pierce, salary for August	200.00
September	1	R. McEndree, clerk hire for August	50.00
September	1	Municipal Publishing Co., for September	257.00
September	1	Postmaster, 2,000 2-cent envelopes	30.00
September	1	R. S. McNutt, convention expense	41.25
September	4	Miller & Son, convention programs	9.85
September	14	Geo. A. Rice, convention expense	5.00
September	14	A. S. Wright, convention expense	5.00
September	14	Chas. McKay, convention expense	10.00
September	21	Postmaster, stamps	10.00
September	24	Postmaster, 2,000 envelopes	44.16
October	1	F. G. Pierce, salary for September	200.00
October	1	R. McEndree, clerk hire for September	50.00
October	1	Municipal Publishing Co., for October	257.45
November	1	R. McEndree, clerk hire for October	50.00
November	1	F. G. Pierce, salary for October	200.00
November	2	Municipal Publishing Co. for November	257.45
November	5	Marshall Printing Co., printing	18.50
November	14	Robert Henderson, Journals	14.00
November	16	West Publishing Co., N. W.	6.75
December	1	F. G. Pierce, salary for November	200.00
December	1	R. McEndree, clerk hire for November	50.00
December	7	Municipal Publishing Co. for December	257.45
January	2	F. G. Pierce, salary for December	200.00
January	2	R. McEndree, clerk hire for December	50.00
January	2	Municipal Publishing Co. for January	257.45
January	14	Postmaster, 2,000 2-cent envelopes	44.16
February	1	F. G. Pierce, salary for January	200.00
February	1	R. McEndree, clerk hire for January	50.00
February	8	Municipal Publishing Co. for February	257.45
March	1	R. McEndree, clerk hire for February	50.00
March	1	F. G. Pierce, salary for February	200.00
March	8	Municipal Publishing Co. for March	257.45
March	28	Postmaster, 100 return cards	20.00
April	1	R. McEndree, clerk hire for March	50.00
April	1	F. G. Pierce, salary for March	200.00
April	5	Municipal Publishing Co. for April	257.45
April	19	Cherokee Chief, publication of act	15.67
May	1	R. McEndree, clerk hire for April	50.00
May	1	F. G. Pierce, salary for April	200.00
May	5	Municipal Publishing Co. for May	257.45
May	5	Marshall Printing Co., circulars	58.25
May	14	Legislative fund	838.86
May	22	W. C. Ramsay, copies of laws	80.75
May	26	Postmaster, 1,500 1-cent envelopes	18.96
June	2	R. McEndree, clerk hire for May	50.00
June	2	F. G. Pierce, salary for May	200.00
June	2	Municipal Publishing Co. for June	258.50
June	7	F. G. Pierce, Mason City trip	9.70
June	10	A. E. Gnagy, Mason City trip	9.70
June	23	Postmaster, 2,000 2-cent envelopes	44.00
July	1	R. McEndree, clerk hire for June	50.00
July	1	Postmaster, 2,000 1-cent envelopes	35.28
July	1	F. G. Pierce, salary for June	200.00
July	17	Robert Henderson, 2 codes @ 7.50 each	15.00
July	5	Municipal Publishing Co. for July	258.50

Total.....\$ 7,162.18

Recapitulation.....

On hand August 1, 1923.....\$ 520.00

Receipts.....7,108.00

Disbursed.....\$ 7,152.18

On hand August 1, 1924.....470.88

\$ 7,023.00 \$ 7,023.00

SPECIAL LEGISLATIVE FUND

RECEIPTS

Algonquin	10.00	Barcroft	5.00
Bull	1.00	Chatter Oak	1.00
Carletonville	3.00	Valley Junction	10.00
Castalia	5.00	Grand Junction	5.00
Blackland	5.00	Monticello	10.00
Walcott	1.00	Orange	10.00
Perry	15.00	Burlington	10.00
Thompson	5.00	Descent	5.00
Mosier	5.00	Parragut	1.00
Springville	5.00	Baxter	3.00
Lons	5.00	Nora Springs	1.00
Bonaparte	5.00	Reslin	1.00
Marion	5.00	Cox	1.00
Adel	5.00	Muskegon	1.00
North Liberty	5.00	Riverside	1.00
Cheloa	5.00	Farley	1.00
Denver	5.00	Elm Grass	1.00
Low Moor	5.00	Alton	5.00
Aurora	5.00	Marshalltown	20.00
Melcher	5.00	State Center	5.00
Pringle	5.00	Maudsl	1.00
Wayland	5.00	Norway	1.00
New Sharon	5.00	Lehrville	5.00
Denver	5.00	Idola	1.00
Stanhope	5.00	Exeter	1.00
West Point	5.00	Brusselsville	5.00
Desham	5.00	Swiss	1.00
Alton	5.00	Winfield	5.00
Arvola	5.00	Panola Junction	5.00
Garner	5.00	Transfer from League of Iowa	
Corvill	5.00	Municipalities	200.00
Orange	5.00		
Trar	5.00	Total receipts	\$ 622.35

DISBURSEMENTS

December 11	F. G. Pierce	\$ 22.18
December 14	H. W. Cowles	28.08
December 15	W. A. Hunt	17.50
December 21	F. G. Pierce	66.02
December 21	W. A. Hunt	21.75
December 21	H. W. Cowles	32.61
January 1	F. G. Pierce	34.78
January 7	F. G. Pierce	18.50
January 14	H. A. Willoughby	15.95
January 14	A. E. Gandy	11.90
January 14	O. E. Carr	33.09
January 14	Jas. Pierce	5.80
January 14	F. G. Pierce	24.12
January 19	F. G. Pierce	58.43
January 19	W. A. Hunt	15.50
January 25	Jas. Pierce	5.95
January 28	J. H. McGhee	24.00
January 28	F. G. Pierce	45.18
February 1	W. A. Hunt	21.75
February 4	C. V. Finlay	7.35
February 4	F. G. Pierce	21.36
February 11	F. G. Pierce	22.18
February 18	F. G. Pierce	27.52
February 25	F. G. Pierce	22.52
March 11	W. A. Hunt	27.75
March 13	F. G. Pierce	42.56
April 1	W. A. Hunt	21.75
April 11	W. A. Hunt	14.75
April 1	F. G. Pierce	68.64
May 1	W. A. Hunt	19.45
May 1	F. G. Pierce	27.86
Recapitulation		
On hand August 1, 1905		\$ 161.93
Receipts		675.95
Disbursed		\$ 836.08
		\$ 836.08 \$ 836.08

Report of Auditing Committee

Accounts of Secretary-Treasurer for year ending July 31, 1924

To the League of Iowa Municipalities:

Gentlemen:

Your committee appointed to audit the accounts of the Secretary-Treasurer of the League beg leave to submit their report as follows:

GENERAL FUND

Cash on hand beginning of year.....	\$ 520.06	
Received during year.....	7,103.00	
Total disbursements.....		\$7,152.18
Balance on hand close of year.....		470.88
	\$7,623.06	\$7,623.06

LEGISLATIVE FUND

Cash on hand beginning of year.....	\$ 161.82	
Received during the year.....	673.86	
Total disbursements.....		\$ 835.68
	\$ 835.68	\$ 835.68

Your committee found the records of the Secretary-Treasurer neatly and correctly kept and voucher checks on file for all disbursements made.

We also found on file a certification from the First National Bank at Marshalltown that the Secretary-Treasurer of the League had on deposit in said bank at the close of business, July 31, 1924, the sum of \$470.88, representing the balances as shown in the above statement.

(Signed)

J. H. McEWEN,
L. F. ALBERS,
A. C. KUYPER,
Committee.
GEO. GALLARNO,

Appendix

The following quotations from the laws relative to cities and towns, in the Code, 1924, it is thought may be found helpful to the city and town officials, as outlining their powers and duties, and presenting the limitations on authority for the levying of taxes.

ORGANIZATION AND OFFICERS OF CITIES AND TOWNS CHAPTER 287, CODE, 1924

- 5623. Classes of cities—towns—villages.
- 5624. Change of class—loss of population.
- 5625. Change of class—ordinance—wards.
- 5626. Wards.
- 5627. Elections.
- 5628. Residence in precinct—exception.
- 5629. Tie votes—contesting elections.
- 5630. Qualifications of officers.
- 5631. Council—how composed—election.
- 5632. Officers elected at large.
- 5633. Officers appointed by council.
- 5634. Officers appointed by the mayor.
- 5635. Police matrons—appointment—number.
- 5636. Other officers.
- 5637. Clerk of police court.
- 5638. Removal of officers.
- 5639. Mayor—powers and duties.
- 5640. Clerk—duties.
- 5641. Warrants—how drawn.
- 5642. List of warrants.
- 5643. Prohibitions as to warrants.
- 5644. Treasurer—general duties.
- 5645. Unpaid warrants.
- 5646. Record of warrants.
- 5647. Calls for warrants.
- 5648. Indorsement—cancellation.
- 5649. Monthly returns.
- 5650. Report of financial condition.
- 5651. Deposit of funds.
- 5652. Bond—action on.
- 5653. Refusal of local bank.
- 5654. Private use of funds.
- 5655. Expense of bond.
- 5656. Assessor—duties—deputies—officer—supplies.
- 5657. Marshal—duties.
- 5658. Policemen—powers and duties.
- 5659. Police matrons.
- 5660. Other officers.
- 5661. Statement of supplies.
- 5662. Executive and legislative functions.
- 5663. City and town councils.
- 5664. Compensation of councilmen.
- 5665. Fees of mayor.
- 5666. Fees of police judge.
- 5667. Compensation of matrons.
- 5668. Fees of marshal and deputy.
- 5669. Compensation of assessors and deputies.
- 5670. Salaries in lieu of fees.
- 5671. Compensation of other officers.

- 5672. Ineligibility—change of compensation.
- 5673. Interest in contracts.
- 5674. Free passes or franks.
- 5675. Accounts.
- 5676. Separate accounts.
- 5677. Annual report.
- 5678. Accounting officers.
- 5679. Publication.
- 5680. Report—failure to make.
- 5681. Report—by whom made.
- 5682. Publication by state auditor.
- 5683. League of municipalities.
- 5684. Accounting—reports.

Sec. 5623. *Classes of cities—towns—villages.* The municipal corporations referred to in this title shall be divided into cities of the first class, cities of the second class, and towns.

1. First Class. Every municipal corporation not organized as a city of the first class, or having a population of fifteen thousand or over, shall be a city of the first class.

2. Second class. Every municipal corporation now organized as a city of the second class, or having a population of two thousand, but not exceeding fifteen thousand, shall be a city of the second class.

3. Towns. Every municipal corporation having a population of less than two thousand shall be deemed a town.

4. Villages. Town sites platted and unincorporated shall be known as villages.

Sec. 5624. *Change of class—loss of population.* Within six months after the publication of any state or federal census, the executive council shall cause a statement and list of each city or town affected thereby in its class as a corporation to be published in some newspaper at the seat of government and in each city or town, the class of which is changed. No city shall be affected in its classification by a subsequent loss of population, unless, in a city of the second class, it shall have dropped below fifteen hundred, or in a city of the first class, below ten thousand.

Sec. 5625. *Change of class—ordinances—wards.* Before the next election in a city or town after a change of class, the council shall make and publish each ordinance as may be necessary to perfect such organization in respect to the election, duties, and compensation of officers. All assets and property of the corporation shall be held and administered as provided by law for its new class as a corporation. Upon the change of a town to a city, the council shall, for the purpose of holding the first election, divide the same into wards.

Sec. 5626. *Wards.* Cities may be, by the council thereof, divided into wards, new ones created, or the boundaries changed, but in all cases, whether it be the creation of wards or the changing of the boundaries thereof, the same shall be laid off, as nearly as may be, in a rectangular form, conforming the lines to the center of the streets or alleys, and giving to each ward, as far as practicable, an equal population; but in cities of the second class, the number shall not be increased beyond five nor decreased to less than two.

Sec. 5627. *Elections.* Regular city and town elections shall be held on the last Monday in March, and elective officers shall be chosen biennially to succeed officers whose terms expire. The voting places shall be fixed by the council, at least one polling place for each precinct or ward as the case may be, and the election shall be conducted in the manner provided by law for general elections.

Sec. 5628. *Residence in precinct—exception.* Each qualified elector may vote at said election, who, for ten days has been a resident of the precinct in which he offers to vote. Electors who are registered and otherwise qualified and who change residence from the precinct where registered to another precinct within ten days preceding the election, may vote in the precinct where registered except at elections when councilmen are to be elected by the voters of a ward or district.

Sec. 5629. *Tie votes—contesting elections.* A tie vote for any city or town office shall be determined as provided in the title on elections. The election of any person to a city or town office may be contested on the same grounds and in the same manner provided for contesting elections to county offices, so far as applicable. The mayor shall be the presiding officers of the court, but if his election is contested, the council shall select one of its members to act in his place.

Sec. 5630. *Qualifications of officers.* Every officer elected or appointed in a city or town shall be a qualified voter thereof, and every officer elected by any ward or district of a city or town shall reside within the limits of said ward or district.

Sec. 5631. *Council—how composed—election.* Councils shall be composed in towns, of five councilmen at large, and in cities, except as otherwise provided, of two councilmen at large and one councilman from each ward; but if any city embraces within its limits the whole or part of two or more townships, two of which parts contain one thousand or more electors, only one councilman at large shall be chosen from any one township.

Sec. 5632. *Officers elected at large.* In all cities and towns, the mayor, treasurer, and assessor, and in cities of the first class, the solicitor, auditor, and city engineer, and where there is no municipal or superior court, the police judge, shall be elected by the entire electorate.

Sec. 5633. *Officers appointed by council.* In all cities and towns the council, at its first meeting after the biennial election, shall appoint a clerk, and in cities of the second class shall appoint a city solicitor, and may appoint a city engineer.

Sec. 5634. *Officers appointed by the mayor.* The officers to be appointed by the mayor shall be:

1. A marshal, and such police and other officers as may be provided by ordinance; and in emergencies such special policemen as he may think proper, reporting such appointments to the council at its next regular meeting. Such special appointments shall continue in force until such meeting, unless sooner terminated by the mayor.

2. A health physician.

3. A street commissioner.

4. In cities of the first class, when necessary, a wharfmaster.

Sec. 5635. *Police matrons—appointment—number.* In cities having a population of twenty-five thousand or more, for each station house provided therein for the detention or imprisonment of women or children under arrest, the mayor may, and in cities having a population of thirty-five thousand or over shall, appoint one or more women, residents of the city, as police matrons, who shall be over thirty years of age. The appointees shall be, so far as applicable, subject to the same regulations and restrictions as policemen, and hold their positions during good behavior, unless by reason of age or infirmity they have become incapacitated to perform the duties of the position.

Sec. 5636. *Other officers.* Cities and towns may by general ordinance, provide for the appointment, by the mayor, of such additional officers, as they may deem necessary, including superintendents of markets, har-

bor masters, and port wardens, usual and proper for the regulation and control of navigation, trade, or commerce, or needful and proper for the good government of the city or town, or the due exercise of its corporate powers, and fix their term of office.

SEC. 5637. *Clerk of police court.* The council may provide, by ordinance, for the appointment of a clerk of the police court by the judge thereof, who shall hold his office subject to removal; the appointment or removal, when made, to be entered in the records of the court.

SEC. 5638. *Removal of officers.* All persons appointed to office in any city or town may be removed by the officer or body making the appointment, but every such removal shall be by written order, which shall give the reasons therefor and be filed with the city clerk.

Note.—Removal of city or town officers, see §§ 1117, 1118.

SEC. 5639. *Mayor—powers and duties.* In cities and towns, the mayor shall have powers and perform duties as follows:

1. *Executive officer—magistrate.* He shall be a conservator of the peace, and, within the limits of the same, shall have all the powers conferred upon sheriffs to suppress disorders. He shall be the chief executive officer thereof, and it shall be his duty to enforce all regulations and ordinances; he may, upon view, arrest anyone guilty of a violation thereof, or of any crime under the laws of the state, and shall, upon information supported by affidavit, issue process for the arrest of any person charged with violating any ordinance of the city; shall supervise the conduct of all corporate officers, examine into the grounds of complaint made against them, and cause all neglect or violation of duty to be corrected, or report the same to the proper tribunal, that they may be dealt with as provided by law.

2. *Office.* He shall keep an office at some convenient place in the city or town, to be provided by the council, and keep the corporate seal thereof in his charge.

3. *Signature.* He shall sign all commissions, licences, and permits granted by the authority of the council, and do such other acts as by law or ordinance may require his signature or certificate.

4. *Other duties.* He shall also perform such other duties compatible with the nature of his office as the council may from time to time require.

5. *Presiding officer—vote.* He shall be the presiding officer of the council with the right to vote only in case of a tie.

6. *Report.* He shall, at the first regular meeting of the newly elected council in April, and at such other times as he may deem expedient, report to it concerning the municipal affairs of the city or town, and recommend such measures as to him may seem advisable.

7. *Hold police court.* Until a police judge or judge of superior court shall be elected and qualifies in cities entitled to elect such officer, he shall have all the powers and jurisdiction and shall hold the police court in such manner as is required of such judge.

8. *Station houses for women.* In all cities containing a population of twenty-five thousand or more, he shall designate one or more station houses within such city for the detention or imprisonment of all women and children under arrest in said city, and see that provisions are made by which the rooms or cells set apart for them shall be separate from and out of sight of the rooms or cells in which male prisoners are imprisoned.

SEC. 5640. *Clerk—duties.* In all cities and towns the clerk shall perform the following duties:

1. Attend all meetings of the council, but in no event have the right to vote on any question before it.

2. Make an accurate record of all proceedings had, rules and ordinances

adopted by the council, and the same shall be at all times open to the public.

3. Supply the treasurer with a statement of all warrants issued after each meeting, giving the number and amounts of each.

4. Have the custody of all by-laws and ordinances of the city or town.

5. Perform such duties as may be required by ordinance.

SEC. 5641. *Warrants—how drawn.* The auditor, clerk, or other officer of cities and towns whose duty it is to draw the warrants thereof, shall not draw any such warrant except upon the vote of the council.

SEC. 5642. *List of warrants.* The officer drawing such warrants shall, on the first Monday of each month, furnish the council a sworn and complete list of all warrants, and the amount thereof, drawn by him during the preceding month, which list shall state on whose account and the object and purpose for which each warrant was drawn.

Note.—Above section made applicable to special charter cities by § 6717.

SEC. 5643. *Prohibitions as to warrants.* All the provisions of sections 5158, 5159, 5255 to 5257, inclusive, shall be applicable to cities and towns, their officers and employees, subject only to such modifications as may be necessary therefor.

SEC. 5644. *Treasurer—general duties.* The treasurer of the city or town shall receive all money payable to the city or town, and disburse the same only on warrants drawn and signed by the proper officer, sealed with the city seal, and perform such other duties as may be prescribed by law or ordinance. He shall keep in a book provided by the town a register and description of all warrants reported to him by the clerk.

SEC. 5645. *Unpaid warrants.* When a warrant drawn on the treasury is presented for payment, and not paid for want of money, he shall indorse the fact thereon, with the date of presentation, and sign it, and thereafter it shall draw interest at six per cent per annum, unless issued under a resolution or contract providing that it shall not draw interest or shall draw interest at a lower rate.

SEC. 5646. *Record of warrants.* He shall keep a record of all warrants drawn upon the treasurer and presented, in a book so ruled as to show in separate columns, as to each warrant, the number, date, principal, name of drawee, when paid, to whom paid, and the amount of interest paid, and all such warrants shall be paid in the order of their presentation.

SEC. 5647. *Calls for warrants.* He shall issue calls for outstanding warrants at any time he may have funds on hand for the payment thereof; shall give notice of the number of the warrants which will be paid, by posting a written notice thereof in the mayor's office, and in the treasurer's office when there is one, and, at the expiration of ten days from the date of the posting, interest on the warrants so named shall cease.

SEC. 5648. *Indorsement—cancellation.* When a warrant which draws interest is taken up, he shall also indorse upon it the date and amount of interest allowed, and such warrants shall be canceled and not reissued.

SEC. 5649. *Monthly returns.* He shall make returns monthly, or oftener if required by the council, to the officer drawing such warrants, showing the warrants paid and the amount of principal and interest paid.

SEC. 5650. *Report of financial condition.* He shall make a written report under oath to the council at its first regular meeting in each month, showing the financial condition of the city.

SEC. 5651. *Deposit of funds.* Treasurers of cities and towns shall

with the approval of the council as to place and amount of deposit, by resolution entered of record, deposit city and town funds in any bank or banks in the city or town to which the funds belong, at interest at the rate of not less than two and one-half per cent per annum on ninety per cent of the daily balances, payable at the end of each month. Interest shall accrue to the benefit of the general fund.

SEC. 5652. *Bond—action on.* Before such deposit is made in any bank, it shall file a bond in a sum to be fixed by the council, which shall not be less than double the amount which it is estimated will be on deposit at any one time, with sureties to be approved by the treasurer and city council, and conditioned to hold the treasurer harmless from all loss by reason thereof.

In case an approved surety company's bond is furnished, such bond may be accepted in an amount ten per cent in excess of the estimated deposits.

All bonds shall be filed with the city clerk and action thereon may be brought by the treasurer or the city, as the council may elect.

SEC. 5653. *Refusal of local bank.* If no such bank will accept said deposits, under the conditions set forth, then said funds may be deposited in any bank in the state which will accept them under said conditions.

SEC. 5654. *Private use of funds.* No treasurer shall loan or in any manner use for private purposes any funds coming into his hands as treasurer.

SEC. 5655. *Expense of bond.* If the treasurer request it, the city or town shall pay the reasonable expense of procuring the bond for the city treasurer, at a premium not exceeding one-half of one per cent per annum of the amount thereof.

SEC. 5656. *Assessor—duties—deputies—returns.* All assessors elected by cities and towns shall perform the same duties as township assessors. They may appoint such number of deputies as the council shall authorize. In cities of the first class having a population of sixty thousand or over, the board of supervisors of the county shall furnish the assessor with supplies and an office; and said assessor shall appoint such number of deputies as the board of supervisors may authorize, such appointments to be approved by said board. If any city or town is situated in two or more counties, the assessor shall make return of the assessment to the proper county.

SEC. 5657. *Marshal—duties.* The marshal shall be ex officio chief of police and may appoint one or more deputy marshals, who may perform his duties, and who, in cities of the first class, shall be members of the police force. He shall have the supervision and general direction of the police force, and shall be the ministerial officer of the corporation. He shall attend all sittings of the mayor's and police court, execute within the county and return all writs and other process directed to him from the mayor's and police court, suppress all riots, disturbances, and breaches of the peace, arrest all disorderly persons in the city or town and all persons committing any offense against the ordinances thereof, and forthwith bring such persons before the proper court for examination or trial. He shall pursue and arrest any person fleeing from justice, and shall diligently enforce all laws, ordinances, and regulations for the preservation of the public welfare and good order, and shall have the same powers and duties as constables in similar cases.

SEC. 5658. *Policemen—powers and duties.* The officers and members of the police force shall have such powers and perform such duties as may be provided by law or ordinance, and shall have the same powers

as marshals to make arrests and suppress riots, disturbances, and breaches of the peace.

SEC. 5659. *Police matrons.* Police matrons shall have charge of all the women and children under arrest, accompanying to court such as may require such aid. They shall be subject to the authority of the marshal and the rules and regulations prescribed by his authority, and in stations, when on duty, shall be subject to the authority of the officers in command. In cities where workhouses are established for the detention of women, or where there are houses of detention, they shall have at all times the right of entering such establishments, and shall visit them whenever in their judgment such visits may be necessary. A suitable place shall be provided for the police matrons, when not on duty, for rest and refreshment.

SEC. 5660. *Other officers.* The solicitor, engineer, auditor, physician, superintendent of markets, street commissioner, wharfmaster, harbor master, port warden, and such additional officers as may be provided for, shall have such powers and perform such duties as are prescribed by law or ordinance.

SEC. 5661. *Statement of supplies.* In all cities, each officer or board in charge of any department shall furnish and file in the city clerk's office, thirty days before the beginning of each fiscal year, which shall be the first day of April of each year, a sworn detailed statement of the supplies necessary for his or its department during the next fiscal year.

SEC. 5662. *Executive and legislative functions.* All legislative and other powers granted to cities and towns shall be exercised by the councils, except those conferred upon some other officer by law or ordinance. All executive functions and powers shall be exercised by the mayor and other officers and boards, and neither the council nor the members thereof shall exercise any executive function unless expressly conferred by law.

SEC. 5663. *City and town councils.* City and town councils shall:

1. *Organization—quorum.* On the first Monday after their election, assemble at 12 o'clock noon and organize. A majority of the whole number of members to which the corporation is entitled shall be necessary to constitute a quorum.

2. *Meetings.* Determine the time and place of holding their meetings which shall at all times be open to the public, and in the absence of the mayor or clerk appoint a temporary chairman or clerk, as the case may be, from their own number, which appointment shall be entered of record.

3. *Special meetings.* Hold special meetings when called by the mayor or any three members of the council. Notice thereof shall be given personally or left at the usual place of residence of each member of the council, and a record of the service of notice made by the clerk.

4. *Rules—journal.* Determine the rules of their own proceedings, and cause to be kept a journal thereof which shall be open to public inspection.

5. *Attendance of members.* Have power to compel the attendance of absent members in such manner and under such penalties as they may prescribe.

6. *Seal.* Cause to be provided a seal in the center of which shall be seal" or "town seal," as the case may be, which shall be affixed to all transcripts, orders, or certificates which it may be necessary or proper to authenticate.

7. *Election of officers.* Make, viva voce, all appointments or elections of officers, except for the purpose of filling vacancies in offices not filled by election by the council, and a concurrence of a majority of the whole number of the members of the council shall be required. On the vote

resulting in an election or appointment the name of each member and for whom he voted shall be recorded.

8. Election for filling vacancies. Elect by ballot persons to fill vacancies in offices not filled by the council, and the person receiving a majority of the votes of the whole number shall be declared elected to fill the vacancy.

9. Terms of officers. Fix by ordinance the terms of service, which shall not exceed two years, of all officers whose terms are not prescribed by law.

10. Powers of officers. Prescribe by ordinance the powers to be exercised and duties performed by officers in so far as such powers and duties are not defined by law.

11. Police force. Have power to establish a police force and organize the same under the general supervision of the marshal, and to provide one or more stationhouses.

12. Custody of women and children. Appropriate annually in cities having a population of twenty-five thousand inhabitants or more, such sums as may be necessary to secure separate care and confinement in stationhouses of all women and children under arrest, and for the appointment, salaries, and maintenance of police matrons.

13. Community civic congress. In any city or town erecting a soldiers', sailors', and marines' memorial building, appoint a community civic congress to serve without compensation, composed of three residents especially fitted for and interested in community work, who may cooperate with the council in all matters pertaining to community improvement, child welfare, social and recreational activities. Such congress may be appointed in any city or town.

14. Control of finances. Provide for the management and control of the finances and of the property, real and personal, belonging to the city or town.

15. Advertise in at least two newspapers published and of general circulation in the city for three weeks by one insertion in each newspaper per week, for bids for furnishing all supplies for the several departments of the city. The last publication of said advertisement shall be two weeks before the beginning of the fiscal year.

16. Appropriations. Make separate appropriations in cities for all the different expenditures of the city government for each fiscal year at or before the beginning thereof, and it shall be unlawful for it or any officer, agent, or employee of the city to issue any warrant, enter into any contract, or appropriate any money in excess of the amount thus appropriated during the year for which the appropriation is made. No city shall appropriate in the aggregate an amount in excess of its annual legally authorized revenue, but cities may anticipate their revenues for the year for which appropriation is made, or bond or refund their outstanding indebtedness.

Sec. 5664. *Compensation of councilmen.* Councilmen in cities of the first class shall be paid an amount prescribed by ordinance, not in excess of two hundred fifty dollars per annum, which shall be in full compensation of all services of such councilmen of every character connected with their official duties, except when acting as members of the board of review, for which service they shall receive not more than two dollars a day for each day when acting as a board of review to be paid out of the county treasury; and in all other cities and towns they shall receive not to exceed one dollar each for every regular or special meeting, and in the aggregate not exceeding fifty dollars in any one year; but in such cities and towns the members shall be paid in addition to the foregoing, for services as members of the board of review, an amount not exceeding one dollar for each session of not less than three hours, and the compensation for services as members of the board of review shall be paid out of the county treasury.

Sec. 5665. *Fees of mayor.* Mayors of cities and towns, where no

salary is provided by ordinance in lieu of fees, shall receive, for holding a mayor's court or police court, or discharging the duties of a justice of the peace, the compensation allowed by law for similar services for such officers, to be paid in the same manner.

Sec. 5666. *Fees of police judge.* The police judge shall be entitled, in all criminal cases prosecuted before him in behalf of the state, to the same fees, to be collected in the same manner, as a justice of the peace in like cases; in prosecutions before him in behalf of the city, to such fees, not exceeding those for services of like nature in state prosecutions, as the council may by ordinance prescribe.

Sec. 5667. *Compensation of matrons.* Police matrons shall receive not less in any case than the minimum salary paid to policemen in the city in which they are appointed.

Sec. 5668. *Fees of marshal and deputy.* The marshal shall receive in criminal cases arising under ordinances, the same fees as constables receive for similar services, payable from the treasury of the city or town; and in criminal cases arising under the state law, the same fees as constables receive for similar services, payable from the county treasury. In civil proceedings he shall receive the same fees as constables for similar services payable in the same way. The deputy marshal shall receive the same fees for services performed as the marshal.

Sec. 5669. *Compensation of assessors and deputies.* Town assessors and assessors in cities of the second class, and their deputies, shall receive the same compensation as township assessors, which shall be determined in the same manner and payable from the county treasury.

In cities of the first class, including those under the commission form of government, the compensation of the assessor shall be not more than eighteen hundred dollars per annum, or not less than five dollars per day for the time actually employed, to be fixed by the board of supervisors; and that of the deputies not more than five dollars or less than three dollars and fifty cents per calendar day, Sunday excepted, for the time actually employed, to be fixed by the board of supervisors.

In cities under the commission form of government having a population of more than forty-five thousand, and in cities acting under special charter having a population of more than forty-five thousand, the board of supervisors shall fix the compensation of the assessor at twenty-five hundred dollars per annum, and the compensation of not more than two head deputy assessors at eighteen hundred dollars per annum.

In cities where extra or special services are to be performed by the assessor, the board of supervisors may by special contract with the assessor determine the compensation to be paid.

Sec. 5670. *Salaries in lieu of fees.* It may be provided by ordinance that any city or town officer elected or appointed shall receive a salary in lieu of all other compensation; and in such case such officer shall not receive for his own use any fees or other compensation for his services as such officer, but shall collect the fees authorized by law or ordinance, and pay the same as collected, or as prescribed by ordinance, into the city or county treasury, as the case may be.

Sec. 5671. *Compensation of other officers.* All officers elected or appointed in any city or town, whose compensation is not fixed by law, shall receive such salary compensation or fees for their services as the council may by ordinance from time to time prescribe.

For all attested certificates and transcripts, other than those ordered by the council, the clerk shall be paid the same fees as are allowed to county officers for like services.

Sec. 5672. *Ineligibility—change of compensation.* No member of any city or town council shall, during the time for which he has been elected,

be appointed to any municipal office which has been created or the emoluments of which have been increased during the term for which he was elected, nor shall the emoluments of any city or town officer be changed during the term for which he has been elected or appointed, unless the office be abolished. No person who shall resign or vacate any office shall be eligible to the same during the time for which he was elected or appointed, when, during the time, the emoluments of the office have been increased.

SEC. 5673. *Interest in contracts.* No officer, including members of the city council, shall be interested, directly or indirectly, in any contract or job of work or material or the profits thereof or services to be furnished or performed for the city or town.

SEC. 5674. *Free passes or franks.* No such officer shall accept or receive, directly or indirectly, from any person, firm, or corporation operating within the said city or town any railway, interurban railway, street railway, gasworks, waterworks, electric light or power plants, telegraph line, or telephone exchange, or other business using a public franchise, any frank, free pass, or ticket, or other service upon terms more favorable than is granted to the public generally, except where, by franchise granted by the municipality to any such person or corporation, any officers of said municipality are granted such privileges as part of such franchise, and except that members of the police force and fire departments of any city or town shall be carried without charge. Any violation of the provisions of this or the preceding section shall be a misdemeanor.

SEC. 5675. *Accounts.* All cities and towns shall establish and keep their accounts so the same shall exhibit a true and detailed statement of all public funds collected, received, and expended on account of such municipality for any purpose whatever, by any and all public officers, employees, or other persons. Such accounts shall show the receipt, use, and disposition of all public property, and the income, if any, derived therefrom, and of all sources of public income and the amount due and received from each source. All receipts, vouchers, and other documents kept, or that may be required to be kept, necessary to prove the validity of every transaction and the identity of every person having any beneficial relation thereto, shall be filed and preserved in the office of the clerk or recorder as the case may be.

Note.—Above section and the following section made applicable to special charter cities by § 6719.

SEC. 5676. *Separate accounts.* Separate accounts shall be kept for every appropriation, showing date and manner of each payment made out of the funds provided by such appropriation, the name and address of each person or corporation to whom paid, and for what purpose paid.

Separate accounts shall be kept for each department, public improvement, or undertaking, and for each public utility owned or operated by the said municipality.

Said separate accounts for each public utility shall show the true and entire cost of the said utility and operation thereof, the amount collected annually by general or special taxation for the services rendered to the public, and the amount and character of the service rendered therefor, and the amount collected annually from private users, if any, for the services rendered to them, and the amount and character of the services rendered therefor.

SEC. 5677. *Annual report.* Each city or town shall, through its chief accounting and warrant officer, make an annual public report which shall contain an accurate statement in summarized form of all collections made or receipts of the municipality from all sources, all accounts due

the public but not collected, and all expenditures for every purpose, and, except as otherwise provided by law, a statement in detail of the cost of operation and income of each public utility operated or owned by the municipality. It shall show in detail the entire public debt of the municipality and the amount of debt which it may under the law contract for the year in which report is made.

SEC. 5678. *Accounting officers.* All accounting officers of all boards and commissions, departments and offices within the municipality receiving or disbursing public funds shall file with the auditor or clerk within thirty days from the expiration of their fiscal year, a report in writing of official transactions in the form and manner required by law. In case of refusal or gross neglect to comply with the law governing the time and method of accounting for and reporting municipal transactions, the official delinquent shall be deemed guilty of a misdemeanor. The auditor or clerk may institute legal proceedings to enforce the making of such reports.

SEC. 5679. *Publication.* The annual report shall be published in two newspapers of general circulation in the city or town, or in one if no other is published therein, and if none be published, by posting a copy in three public places within the city or town.

SEC. 5680. *Report—failure to make.* On or before the first day of May of each year, the official making the report for each city or town shall forward to the auditor of state a certified copy of the annual report. If such official fails to file his report with the auditor of state within the time prescribed, the auditor may send an examiner or examiners to make the report and the expenses thereof shall be charged against the delinquent city or town.

SEC. 5681. *Report—by whom made.* It shall be the duty of the auditor or clerk who served in the capacity during the time covered by the report, to prepare and file the same, and if said official has retired from office, the council shall allow him such compensation for preparing the report as may be deemed proper, not to exceed five dollars per day for the days actually employed in such service.

SEC. 5682. *Publication by state auditor.* The auditor of state shall prepare said reports for publication in a separate volume. Said reports shall show under appropriate schedules the total receipts and expenditures, assets and indebtedness, and related data of all cities and towns in the state, together with comments and recommendations respecting desirable changes in the law governing financial administration in municipalities.

CHAPTER 290

ORDINANCES

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SECTION 5714. *Power to pass.* Municipal corporations shall have power to make and publish, from time to time, ordinances, not inconsistent with the laws of the state, for carrying into effect or discharging the powers and duties conferred by this title, and such as shall seem necessary and proper to provide for the safety, preserve the health, promote the prosperity, improve the morals, order, comfort, and convenience of such corporations and the inhabitants thereof, and to enforce obedience to such ordinances by fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days.

Sec. 5715. *General requirements.* No ordinance shall contain more than one subject, which shall be clearly expressed in its title. An ordinance revising or amending an ordinance or section thereof shall specifically repeal the ordinance or section amended or revised, and set forth in full the ordinance or section as amended or revised. When a city or town shall make a complete revision of its ordinances by rearrangement and grouping of the same under appropriate titles, parts, chapters, and sections, the enactment of said revision of ordinances, as so rearranged and grouped, shall be considered a sufficient compliance with the provisions of this section.

Sec. 5716. *Reading.* Ordinances of a general or permanent nature and those for the appropriation of money shall be fully and distinctly read on three different days, unless three-fourths of the council shall dispense with the rule.

Sec. 5717. *Majority vote.* No resolution or ordinance for any of the purposes hereinbefore set forth, except as specifically provided by law, shall be adopted without a concurrence of a majority of the whole number of members elected to the council, by call of the yeas and nays which shall be recorded:

1. To pass or adopt any by-law or ordinance.
2. To pass or adopt any resolution or order to enter into a contract.
3. To pass or adopt any ordinance or resolution for the appropriation or payment of money. In cities all money shall be appropriated by ordinance, but in towns it may be appropriated by resolution.
4. To direct the opening, straightening, or widening of any street, avenue, highway, or alley.
5. To direct the making of any improvement which will require proceedings to condemn private property.

6. To direct the repair of any street improvement or sewer, the cost of which is to be assessed upon property or against the owners thereof.

Sec. 5718. *Signing—veto—passing over veto.* The mayor shall sign every ordinance or resolution passed by the council before the same shall be in force, and, if he refuses to sign any such ordinance or resolution, he shall call a meeting of the council within fourteen days thereafter and return the same, with his reasons therefor. If he fails to call the meeting within the time fixed above, or fails to return the ordinance or resolution with his reasons as herein required, such ordinance or resolution shall become operative without such signature, and the clerk shall record it in the ordinance book, with a minute of the facts making it operative. Upon the return of any such ordinance or resolution by the mayor to the council, it may pass the same over his objections, upon a call of the yeas and nays, by not less than a two-thirds vote of the council, and the clerk shall certify on said ordinance or resolution that the same was passed by a two-thirds vote of the council, and sign it officially as clerk.

Sec. 5719. *Recording.* All ordinances shall, as soon as may be after their passage, be recorded in a book kept for that purpose, and be authenticated by the signatures of the presiding officer of the council and the clerk. Immediately following the record of every ordinance, the clerk shall append a certificate, stating therein the time and manner of publication thereof, which certificate shall be presumptive evidence of the facts therein stated.

Sec. 5720. *Publication.* All ordinances of a general or permanent nature, and those imposing any fine, penalty, or forfeiture, shall be published in some newspaper published and of general circulation in the city or town; but if there be no such newspaper, such ordinances may be published in a newspaper designated by the council and having a general circulation in such city or town, or by posting copies thereof in three public places therein, two of which shall be at the post office and the mayor's office. When the ordinance is published in a newspaper it shall take effect from and after its publication; when published by posting, it shall take effect ten days thereafter. It shall be a sufficient defense to any suit or prosecution for such fine, penalty, or forfeiture, to show that no such publication was made.

Sec. 5721. *Book form.* When any city or town shall cause or has heretofore caused its ordinances to be published in book or pamphlet form, such book or pamphlet shall be received as evidence of the passage and legal publication of such ordinances, as of the dates mentioned or provided for therein, in all courts and places, without further proof. When the ordinances are so published, it shall not be necessary to publish them in the manner provided for in the preceding section.

Sec. 5722. *Proceedings published or posted.* Immediately following a regular or special meeting of the city or town council, the clerk shall prepare a condensed statement of the proceedings of said council, including the list of claims allowed and from what funds appropriated, and cause the same to be published in one or more newspapers of general circulation, published in said city or town; provided, however, that in cities and towns in which no newspaper is published, such statement and list of claims shall be posted in at least three public places on the business streets of said city or town.

Sec. 5723. *Cost of publishing.* The compensation allowed each newspaper for such publication shall not exceed one-third of the legal fee provided by statute for the publication of legal notices.

Sec. 5724. *Certification to county recorder.* Immediately after the passage by the city council of an ordinance or resolution establishing any restricted district, building lines, or fire limits, the city clerk shall certify

such ordinance or resolution and plat of said district to the county recorder of the county in which the city is situated.

Note.—Above section and the three following sections made applicable to special charter cities by § 6722.

Sec. 5725. *Recordation.* Whenever such ordinance or resolution shall have been certified to the county recorder, then he shall record the same in the miscellaneous record or other book provided for special records.

Sec. 5726. *Index.* The county recorder shall index, in the appropriate records, the said ordinance or resolution and the plat filed in accordance with the provisions of the second preceding section.

Sec. 5727. *Fees.* In no case shall it be the duty of the county recorder to make the records herein designated except and until the usual and customary fees for such work have been paid into his hands.

Taxation Authorized

CITIES AND TOWNS.

For information of officials of cities and towns of Iowa this department has deemed it advisable to include in this report the provisions of Chapter 317, Code of Iowa, 1924, setting forth the tax levies authorized to be made by city and town councils.

The Sections herein quoted give the full text in each instance, but do not show the reference of former Codes or Acts of the General Assembly. The Section numbers used are the numbers as they appear in the Code, 1924.

Section 6207. *General fund.* The council of each city or town shall levy a tax for the year then ensuing, for the purpose of defraying its general and incidental expenses, which shall not exceed ten mills on the dollar.

Sec. 6208. *Road dragging fund.* Any city having a population of less than eight thousand and any town, may levy annually a tax of not more than one mill which shall be used only for dragging streets and roads.

Sec. 6209. *City bridge fund.* Cities may levy annually a tax, which shall be used only for bridge purposes, as follows:

1. Any city with a population of more than thirty-five thousand and with a meandered stream dividing its corporate limits, not exceeding four mills.
2. Other cities of the first class, not exceeding three mills.
3. Cities of the second class with a population of more than five thousand and traversed by a stream two hundred or more feet in width from shore line to shore line, not exceeding five mills.

Note.—Made applicable to special charter cities.

Sec. 6210. *Agricultural lands.* No land included within the limits of any city or town which shall not have been laid off into lots of ten acres or less, or which shall not subsequently be divided into parcels of ten acres or less by the extension of streets and alleys, and which shall also in good faith be occupied and used for agricultural or horticultural purposes, shall be taxable for any city or town purpose, except that said lands and all personal property necessary to the use and cultivation of said agricultural or horticultural lands shall be liable to taxation for city and town road purposes, at not exceeding five mills, and for library purposes.

Note.—Made applicable to special charter cities.

Sec. 6211. *Taxes for particular purposes.* Any city or town shall have power to levy annually the following special taxes:

1. *Grading Fund.* Not exceeding three mills, which shall be used only for the purpose of opening, widening, extending, and grading any street, highway, avenue, alley, public ground, or market place.
2. *Water Fund.* Not exceeding five mills, which shall be used only to pay the amount due or to become due for water supplied under any contract. In cities of the first class, if the maximum tax is insufficient to pay such amount, the deficiency shall be paid out of the general fund.
3. *Improvement Fund.* Not exceeding five mills, which shall be used only to pay for deficiencies in assessments and for plats and schedules as

provided by law, and for the construction, reconstruction, and repair of any street improvement at the intersections of streets, highways, avenues, and alleys, and for one-half of the cost of such improvement at the intersections of streets, highways, avenues, and alleys not crossing, and for spaces opposite the property owned by the city or town and by the United States, and for the purchase price of property purchased by the city at tax sale and subsequent taxes assessed against such property.

4. Drainage Tax. Such number of mills as will pay any special assessment with interest, or any installment thereof with interest, levied against any street, alley, highway, public way, or park by the board of supervisors for drainage purposes.

5. Sewer Fund. If the city or town comprises one sewer district not exceeding five mills, which shall be used only to pay deficiencies in assessments as provided by law, and for the construction, reconstruction, and repair of any sewer at the intersection of streets, highways, avenues, and alleys not crossing, and for spaces opposite property owned by the city or town and by the United States, and for the whole or any part of the construction, reconstruction, or repair of any sewer within the limits of said city or town, and for the maintenance and operation of any sewage disposal plant serving said sewer district.

6. District Sewer Fund. Within a sewer district, not exceeding five mills, which shall be used only to pay all or any part of the cost of construction, reconstruction, or repair of any sewer located and laid in that particular district, and to maintain and operate any sewage disposal plant serving such district. The funds created by this and the preceding subsection may be used to secure control of streams and surface waters flowing into sewers, sewer outlets and disposal plants.

7. Sewer Outlet and Purifying Plant Fund. Not exceeding five mills, which shall be used only to construct sewer outlets and sewage purifying plants. The levy made under this subsection shall not be considered a part of the levy for sewer funds under the two preceding subsections.

8. Fire Fund. Not exceeding one and one-half mills, which shall be used only to acquire property for the use of the fire department and to equip the same. No part of the general fund shall be used for equipping the fire department.

9. Fire Department Maintenance Fund. Any city with a population of more than nine thousand, not exceeding seven mills, any city with a population of less than nine thousand and any city under the commission form of government with a population of more than ninety thousand, not exceeding three mills, and any town, not exceeding two mills, which levies shall be used only to maintain a fire department; except that cities with a population under three thousand and towns may also use the fund to purchase fire equipment.

10. Gas Light; Electric Light; Heat or Power Funds. Any city with a population of more than five thousand, not exceeding five mills, and any city with a population of less than five thousand and any town, not exceeding seven mills, which shall be used only to pay the amount due or to become due under any contract for gas light, electric light, heat or power, including expense of inspection.

11. Bond Fund. Such number of mills as will pay the interest accruing before the next annual levy on funding or refunding bonds outstanding, and such proportion of the principal that at the end of five years the sum raised shall equal at least twenty per cent of the amount of the bonds issued; at the end of ten years at least forty per cent of said amount; at the end of fifteen years at least sixty-five per cent of said amount; and at or before the date of maturity of said bonds a sum equal to the whole amount of the unpaid interest and principal. Said funds shall be used only to meet such obligations.

12. Water or Gas Works or Electric Plant Bond Fund. Such number of mills as will pay for waterworks, gasworks, electric light and power plants in the periods and proportions set forth in the preceding subsections,

which shall be used only to pay the principal of bonds issued for the construction or purchase of such plants.

13. Cemetery Purchase Fund. Not exceeding one mill, which shall be used only to pay for land acquired for cemetery purposes, and the interest accruing on the cost thereof.

14. Cemetery Fund. Any city, not to exceed one mill, and any town, not to exceed three mills, which shall be used only for the care, preservation, and adornment of any cemetery owned or controlled by the city or town, or owned and controlled by any private or incorporated cemetery association, township, or other municipality, even though situated in an adjoining county, if actually utilized for burial purposes by the people of the city or town. Said tax may be so expended for the support and maintenance of any such cemetery after it is no longer used for the purpose of interring the dead.

15. Comfort Station Fund. When authorized to maintain comfort stations, not exceeding one-half mill, which shall be used only to defray the expense of establishing and maintaining comfort stations, or such expenses may be paid from the general fund.

16. Garbage Disposal and Street Cleaning Fund. Within any sanitary district, not exceeding two mills, which shall be used only to pay the cost of the collection and disposal of garbage and such other material as may become dangerous to the public health, and for the oiling and sprinkling, flushing and cleaning of streets therein.

17. Waterworks Fund. If the authorized water rates or rentals are insufficient to meet the expense of running, operating, and repairing the waterworks owned or operated by the city or town and the interest on any bonds issued to pay for the construction, reconstruction, repair, or extension of such works, not exceeding five mills, which shall be used only to pay the deficiency.

18. Gas or Electric Fund. If the authorized rates or rentals are insufficient to meet the expense of running, operating, and repairing gas or electric light or power plants owned by the city or town, and the interest on any bonds issued to pay for the construction of such works or plants, not exceeding five mills, which shall be used only to pay the deficiency.

19. Library Fund. When a free public library has been established, not exceeding five mills, which shall be used only for its maintenance. The rate of levy for this and the fund created by the following subsection shall be determined and certified to the council by the board of library trustees before the first day of August in each year. The council shall make such levies accordingly.

20. Library Building Fund. When the establishment of a public library has been authorized, not exceeding three mills, which shall be used only to purchase real estate and to erect thereon a building or buildings for a public library or to pay the interest on any indebtedness incurred for that purpose and to create a sinking fund for the extinguishment of such indebtedness. When a library building has been fully completed and paid for, no further levy shall be made for that purpose. Any balance remaining in the building fund may be transferred to the maintenance fund.

21. Library Contract Fund. When a public library has not been established, not exceeding one mill, which shall be used only to secure for the inhabitants of the city or town the free use of a public library. When a majority of the resident taxpayers petition the council in writing to secure such privilege, the council shall offer to contract therefor with the designated library.

22. Community Center Establishment Fund. When a community center district has been established, within such district, not exceeding three mills for not more than twenty years, which shall be used only to purchase real estate for use as a community center and to construct thereon buildings with proper equipment.

23. Community Center Improvement and Maintenance Fund. Within such community center district, not exceeding five mills, which shall be

used only for the development, improvement, maintenance, and operation of the community center.

24. Juvenile Playground and Swimming Pool Fund. When any juvenile playground or swimming pool has been established, such number of mills as will liquidate, at maturity, bonds issued for its acquirement.

25. Playground or Swimming Pool Maintenance Fund. Not exceeding two mills, which shall be used for the maintenance, operation, and improvement of such playground or swimming pool.

26. Hospital Fund. When a municipal hospital has been established, not exceeding three mills in cities having a population of more than twenty-two thousand, and in other cities not exceeding five mills. Such levies shall not extend for a longer period than twenty years and shall be used only for the purpose of constructing hospitals or purchasing sites therefor and for the retirement of bonds issued in payment thereof.

27. Hospital Maintenance Fund. Not to exceed five mills, which shall be used only to improve, operate, and maintain such hospital.

28. City Hall Fund. Any city with a population of more than four thousand, not exceeding two mills for not more than twenty years, and any city with a population less than four thousand and any town, not exceeding five mills for the same period, which in each case shall be used only to build a city hall and to purchase a site therefor.

Note.—Made applicable to special charter cities.

SEC. 6212. *Limitation of certain taxes.* No tax authorized in subsections 2, 10, 12, 17, and 18 of the preceding section shall be levied against property lying wholly without the limits of the benefit of the works or plants therein mentioned, which limits shall be fixed by the city council.

SEC. 6213. *Main sewer fund.* Any city of the first class shall have power to levy annually not exceeding five mills, which shall be used only to pay for the construction, reconstruction, or repair of any main sewer within the city; but the aggregate tax levied by such city in any one year for a sewer fund, district sewer fund, and main sewer fund shall not exceed eight mills.

SEC. 6214. *Park tax.* Cities having a population of eighty-five thousand or more shall have power to levy annually, in addition to all other taxes for park purposes, not exceeding one-half mill, which shall be used only to purchase real estate for park, art, or memorial purposes.

Note.—Made applicable to special charter cities.

SEC. 6215. *Transfer of funds.* Cities having a population of eight thousand eight hundred or less, and towns, may make either temporary or permanent transfers from the grading fund, improvement fund, sewer fund, the waterworks fund, gas or electric plant fund, water fund, gas or electric light or power fund, to any of said funds by resolution concurred in by a unanimous vote of the council, if approved by a judge of the district court in the county wherein such city or town is located at a hearing had on a day to be fixed by said judge.

SEC. 6216. *Notice of hearing—limitation.* Not less than five days before the date of said hearing, notice thereof shall be given by publication in one or more newspapers published in the city or town of general circulation therein. The notice shall be addressed generally to the taxpayers of the city or town, and shall recite the substance of the resolution adopted by the council, and set forth specifically the funds from and to which the transfer is to be made, the amount of money involved, and the time when objections to the proposed transfer may be filed. Proof of publication shall be made as for the publication of original notices, and the order of the judge shall be indorsed on the original resolution and entered in the record book of the municipality as a part of the resolution. In no case shall the transfer of funds be made where as a result of the

transfer, more money is placed in any one fund than would have been placed in such fund by the levy of the maximum millage provided therefor.

SEC. 6217. *Consolidated tax levy.* In lieu of any or all of the separate annual levies for the general fund, the grading fund, the improvement fund, the city or town sewer fund, the water fund, and the gas or electric light or power fund, cities and towns may levy one tax which shall not in the aggregate exceed the total amount of taxes which such municipality might have levied therefor. The city or town making such consolidated levy shall, prior to the first day of April thereafter, appropriate the estimated revenue from such consolidated levy, in such ratio as the council may determine, for any purpose for which such funds might have been used, but no part thereof shall be used for any other purpose.

SEC. 6218. *Budget—publication—objections.* Whenever the power granted in the preceding section is exercised by any city or town, it shall be the duty of the council prior to the first day of April each year to make up and prepare an annual budget on the basis of estimates of the expenses of the several departments of such city or town. Such estimates shall show not only the purpose for which the consolidated levy authorized in the preceding section is to be used, but in addition thereto the purpose for which all other levies authorized to be made by said city or town are to be used, so that said budget when so made up will show all of the proposed expenditures for the ensuing year. Such budget of proposed expenditures shall be published in one or more newspapers of general circulation published in such city or town, but where no newspaper is published in such town then by posting in three public places, the publication to be at least two weeks before said budget is finally adopted by the council, and the time when such budget will be considered by the council for final adoption shall be stated in said publication. On the day thus fixed for considering said budget, full opportunity shall be given for hearing any objections or protests which any taxpayer of the city or town may desire to make to any item or items in such budget or to any omissions therefrom.

SEC. 6219. *How construed.* Nothing in the two preceding sections shall be construed to affect or repeal any of the existing statutes authorizing tax levies in cities and towns.

SEC. 6220. *Levy for park purposes.* The board of supervisors shall, at the time of levying county taxes, levy on all property within the city the tax certified to them by the park commissioners for said city. If such commissioners fail to certify a tax or a sufficient tax for the purpose of paying the interest on bonds issued by the commissioners for park purposes that may be due or will mature within the fiscal year next ensuing, the board of supervisors shall levy such tax as shall be necessary to pay such interest; and if such commissioners each year for fifteen years before the maturity of bonds issued by them, as provided in chapter 311, fail to certify a tax equal to one-fifteenth of the principal of such bonds over and above the amount necessary for the interest on the same, the board shall annually levy such tax as may be equal to one-fifteenth of the principal thereof, which tax shall be set aside by the commissioners in the same manner and for the same purpose as directed in chapter 311.

SEC. 6221. *Bridge tax.* The board of supervisors of the county in which a city or town is situated shall levy a special tax on the assessable property in such city or town to aid in the construction of highway or combination bridges, when such tax shall have been voted by the city or town.

SEC. 6222. *Surplus of tax.* When a tax has been levied by any city or town to pay off a judgment against such municipality, or by any city or town or by the executive council to pay the principal and interest, or

either of them of funding or refunding bonds issued by such municipality, such tax shall not be held invalid if the rate of tax levied raises a sum in excess of the amount sought for such specific object, but the excess shall go into the general city or town funds. Money so raised is especially appropriated for such purposes, and constitutes a distinct fund in the hands of the treasurer until the obligation assumed is discharged.

SEC. 6223. *Anticipation of revenue.* Loans may be negotiated or warrants issued by any municipal corporation in anticipation of its revenues for the fiscal year in which such loans are negotiated or warrants issued, but the aggregate amount of such loans and warrants shall not exceed the estimated revenue of such corporations for the fund or purpose for which the taxes are to be collected for such fiscal year.

SEC. 6224. *Aiding outside highway.* When a petition shall be presented to the council of any city or town, signed by one-third of the resident taxpayers thereof, asking that the question of aiding in the construction or repair of any highway leading thereto be submitted to the voters thereof, the council shall immediately give notice of a special election by posting notice in five public places in said city or town at least ten days before said election, which shall give the time and place of holding the election, the particular highway proposed to be aided, and the proportion of the highway tax then levied and not expended, or next thereafter to be levied, to be appropriated.

Note.—Above section and two following sections made applicable to special charter cities.

SEC. 6225. *Question submitted.* At this election a proposition for an appropriation of a portion of the highway tax to aid in the construction or repair of the particular highway, and the proportion of such tax proposed to be so appropriated shall be submitted to the voters of such city or town, and the clerk shall cause the proposition to be printed and placed upon the ballots and the election shall be conducted in the same manner as provided with respect to like or similar propositions in the title on elections.

SEC. 6226. *Limit on aid.* If a majority of the votes polled be for adoption of the proposition, then the council may aid in the construction or repair of said highway to the extent of said appropriation, which shall not exceed fifty per cent of such tax, in the same manner as they otherwise would were said highway within the corporate limits of said city or town. No part of such tax shall be used or expended more than five miles from the limits of such city or town, and not more than twenty-five per cent thereof more than two miles from such limits.

SEC. 6227. *Certification of taxes and assessments—collections.* All assessments and taxes of every kind and nature levied by the council, except as otherwise provided by law, shall be certified by the clerk on or before the first day of September to the county auditor, and by him placed upon the tax list for the current year, and the county treasurer shall collect all assessments and taxes so levied in the same manner as other taxes, and when delinquent they shall draw the same interest and penalties.

SEC. 6228. *Tax sales.* Sales for such assessments and taxes when delinquent shall be made at the same time and in the same manner as such sales are made for other taxes, and should there be other delinquent taxes or assessments due from the same person, and collectible by the county treasurer, the sale shall be for all such delinquent assessments and taxes, and all the provisions of law relating to the sale of property for delinquent taxes shall be applicable so far as may be to such sales.

SEC. 6229. *Taxes paid over.* Before the third Monday of each month, the county treasurer shall give written notice to the mayor of each municipality in the county of the amount collected for each fund up to the first

day of that month, including the amounts collected to pay bonds issued to pay the costs of public improvements for which special assessments have been levied and certified, and the mayor of each municipality shall draw an order therefor in favor of the city treasurer, countersigned by the clerk or auditor of the municipality, upon the county treasurer, who shall pay such taxes to the treasurers of the several municipalities only on such order.

SEC. 6230. *Diversion of funds.* Any councilman or officer of a city or town who shall participate in, advise, consent, or allow any tax or assessment levied by such city or town or by other lawful authority for city or town purposes to be diverted to any other purpose than the one for which it was levied and assessed, or who shall in any way become a party to such diversion, shall be guilty of embezzlement.

Note.—Made applicable to special charter cities.

CHAPTER 318.

ROAD POLL TAX

Note.—Made applicable to special charter cities.

SEC. 6231. *Tax authorized.* Any city or town shall have the power to provide that all able-bodied male residents of the corporation, including made officers and employees of any state institution situated within such city or town, but not including any committed inmate of such institution, between the ages of twenty-one and forty-five shall, between the first day of February and the first day of October of each year, and within fifteen days after receipt of the demand for payment by the clerk, pay in money to the street commissioner or city or town clerk a sum to be fixed by the city or town council on or before February first of each year, not exceeding five dollars.

SEC. 6232. *Collection—exemption.* It shall be the duty of the said clerk to make demand upon said resident for the payment of said poll tax, and said demand shall be made by serving a personal notice or by sending notice through the mails. Any person claiming to be exempt under the provisions of the preceding section shall furnish the mayor or other proper officer with an affidavit showing the extent and nature of the disabilities entitling him to such exemption, and if said affidavit is approved by the city or town council then said affiant will be relieved from payment of said tax.

SEC. 6233. *Action to recover.* In case of failure to pay said sum of money as provided in the second preceding section said corporation may recover same, and penalty of not more than two dollars, by action brought in the name of such city or town in any court having jurisdiction over the subject matter of the action.

SEC. 6234. *Exemptions.* No property or wages belonging to said person shall be exempt to the defendant on an execution issued upon said judgment.

SEC. 6235. *Expenditure.* The tax and money so collected shall be expended upon the streets, avenues, highways, alleys, or public grounds of said corporation.

SEC. 6236. *Certification of unpaid tax.* All of said tax remaining unpaid on the fifteenth day of November in each year shall be certified to the county auditor at any time before the following first day of December and shall be entered by him upon the tax list of said county and treated

and collected as ordinary county taxes, and shall be a lien upon all the real property of the delinquent.

Sec. 6237. *Action.* The entry of such tax and penalty upon the tax list shall not prevent the bringing of an action therefor as authorized by law. Such action must be commenced within one year from the first day of October following the giving of notice for the payment of said tax. When judgment has been rendered therefor and paid in whole or in part after the same has been certified to the county auditor, the court receiving such payment shall execute duplicate receipts, exclusive of costs, if so requested, and upon filing such receipt or duplicate with the county auditor he shall make the proper entries on the tax lists, showing the full payment of such tax and penalty, or part thereof as the case may be.

CHAPTER 319 INDEBTEDNESS

SECTION 6238. *Limitation.* No county or other political or municipal corporation shall become indebted in any manner for its general or ordinary purposes to an amount exceeding in the aggregate one and one-fourth per cent of the actual value of the taxable property within such corporation. The value of such property shall be ascertained by the last tax list previous to the incurring of the indebtedness.

Note.—Made applicable to special charter cities.

Sec. 6239. *Purposes.* Cities and towns when authorized to acquire the following named public utilities and other improvements may incur indebtedness for the purpose:

1. Of purchasing, erecting, extending, reconstructing, or maintaining and operating waterworks, gasworks, electric light and power plants, or the necessary transmission lines therefor, and heating plants.
2. Of purchasing or erecting garbage disposal plants.
3. Of erecting and equipping community center houses and recreation grounds.
4. Of acquiring lands and establishing juvenile playgrounds, swimming pools, and recreation centers thereon or on lands already owned or to be leased by the city or town.
5. Of constructing city and town halls.
6. Of erecting a building or buildings for a public library.
7. Of constructing hospitals.

Note.—Applicable to special charter cities.

Sec. 6240. *Application of limitation.* No indebtedness for the extraordinary purposes mentioned in the preceding section shall be charged against or counted as a part of the one and one-fourth per cent available for general ordinary purposes until the other three and three-fourths per cent of the five per cent of indebtedness permitted by the constitution has been exhausted.

Note.—Made applicable to special charter cities.

Sec. 6241. *Election required.* No such indebtedness shall be incurred until authorized by an election.

Note.—Made applicable to special charter cities.

Sec. 6242. *Initiation of proceedings.* The proceedings to call such an election may be instituted by the council, except that before an election may be called for any of the following purposes a petition shall be filed with the council, requesting that such action be taken:

1. For any of the purposes mentioned in subsections 1, 4 and 7 of section 6239, the petition shall be signed by qualified electors of the city or

town equal in number to twenty-five per cent of those who voted at the last regular municipal election.

2. For the establishment of community center houses and recreation grounds, it shall be signed by fifteen per cent of the resident freeholders of the district within which the same is to be constructed.

Sec. 6243. *Election called.* The council on receipt of any such petition shall at the next regular meeting call a special election, fixing the time and place thereof, or may submit the proposition as a special question at the next regular municipal election. The council may reject a petition for a community center, or change the area of any district petitioned for.

Sec. 6244. *Notice.* It shall give notice of any election held under the provisions of this chapter by publication once each week for four consecutive weeks in some newspaper published in the city or town, or if none be published therein, in a newspaper published in the county and of general circulation in the city or town. The election shall be held on a day not less than five nor more than twenty days after the last publication of notice.

Sec. 6245. *Questions submitted—manner of submission.* Each proposition mentioned in section 6239 shall be submitted on a separate ballot, but more than one of such propositions may be so submitted at the same election, and as a part of each proposition so submitted there shall be stated on the ballot: The amount of indebtedness to be contracted, if any; the annual rate of tax to be levied, if any, for the payment of such bonds and interest thereon. The form of the ballot shall be substantially as follows:

Shall (Here name city or town.)

(Here state the particular proposition to be voted upon) and contract indebtedness for such purpose not exceeding \$.... and issue bonds for such purpose not exceeding \$.... and levy tax annually upon the taxable property in (Here name of city or town), not exceeding mills per annum for the payment of such bonds and the interest thereon? YES ☐ NO ☐

Sec. 6246. *Majorities required.* A majority of all the legal votes cast on the particular question at the election shall be sufficient to authorize the municipality to contract the indebtedness, except that if the question submitted is one in connection with waterworks, gasworks, electric light or power plants, heating plants, or the establishment of a hospital, the affirmative vote shall also be as large as a majority of all the legal votes cast at the preceding municipal election.

Note.—Made applicable to special charter cities.

Sec. 6247. *Limitation.* If a question for the establishment of community center houses or juvenile playgrounds fails to secure the requisite majority it shall not again be submitted at an election for two years.

Sec. 6248. *Issuance of bonds.* If the municipality is authorized to incur the indebtedness, the council shall issue bonds and make provisions for the payment thereof with interest.

Sec. 6249. *Maturity of bonds—interest.* Bonds issued under the provisions of this chapter shall bear interest at the rate of not more than five per cent per annum and shall become due in not more than twenty years after issuance and may be issued serially.

Note.—Made applicable to special charter cities.

Sec. 6250. *Payment of bonds.* Bonds for garbage disposal plants shall be paid from the general fund of the city or town, but other bonds shall be paid from the particular fund created therefor.

SEC. 6251. *Construction.* Nothing in this chapter shall be construed to repeal chapter 225 or as being applicable to bonds issued under section 6155.

SPECIAL CHARTER CITIES

SECTION 6855. *General levy.* The council shall levy a tax for the year then ensuing for the purpose of defraying its general or incidental expenses, which shall not exceed ten mills on the dollar of the assessed valuation of all taxable property in the city; but the aggregate of such levy, together with all levies for special purposes as hereinafter authorized, shall not exceed in any city in any one year, twenty-six mills, excluding city and district sewer tax, road district tax, and any tax levied to pay the principal or interest on any bonds issued by such city, or tax levied to pay judgments, or taxes authorized for library, park, or bridge purposes.

SEC. 6856. *Special levies.* They shall have power to levy annually the following taxes for special purposes:

1. *Grading Fund.* A tax not exceeding three mills on the dollar for a grading fund, to be used for the purpose of opening, widening, extending, or grading any street, public ground, or market place.

2. *Improvement Fund.* A tax not exceeding three mills on the dollar for the city improvement fund, to be used for the purpose of paying the cost of the making, reconstruction, and repair of any street improvement at the intersection of streets, and spaces opposite streets intersecting but not crossing, and the spaces opposite property owned by the city or state.

3. *Sewer Fund.* A tax not exceeding five mills on the dollar on the assessed valuation of all property therein, for the city sewer fund, to be used to pay the cost of making, reconstructing, or repairing any sewer at the intersection of streets, and all spaces opposite streets intersecting but not crossing, and at spaces opposite property owned by the city or state, or to pay the whole or any part of the cost of making, reconstructing, or repairing any sewer within the limits of such city, and for the maintenance and operation of any sewage disposal plant included in said sewer district. When the city has been divided into sewer districts, a tax not exceeding five mills on the taxable real property in the sewer district, for the district sewer fund, to be used to pay, in whole or in part, the cost of the making, reconstruction or repair of any sewer located or laid in that particular district, and for the maintenance and operation of any sewage disposal plant included in said sewer districts; provided that, on petition of the owners of two-thirds in value of all the taxable real estate within such sewer district for the construction of a sewer in such district, the maximum percentage of taxes that can be levied in any one year shall not be limited to five mills, but shall be such percentage of the valuation of such property as will produce at least one-tenth of the whole cost of such sewer assessable upon the real property in such district.

4. *Fire Fund.* A tax not exceeding five mills on the dollar for the purpose of creating a city fire fund, to be used for paying the expenses of organizing, keeping, and maintaining a fire department, including the expenses of constructing, purchasing, leasing, and maintaining the proper and necessary buildings, grounds, and apparatus therefor; provided that where a paid fire department is maintained, all money derived from the sale of any buildings, grounds, or apparatus of such fire department which was originally paid for out of the fire fund, shall belong to said fire fund.

5. *Road Fund.* When any city is divided into road districts, a tax not exceeding two mills on the dollar on all taxable property in such road district, to be known as the district road fund, and to be used only to pay the cost of cleaning, sprinkling, and repairing the streets and public places in such district.

6. *Library Tax.* In cities which have established, or may establish, a free public library, a tax as provided in section 6211, subsections 19 and 20.

7. *Tax for Water and Gas Works and Electric Plants.* A tax not exceeding five mills on the dollar, which, with the rates, rents, or revenues derived therefrom, shall be sufficient to pay the expenses of running, oper-

ating, and repairing water and gas works and electric light and power plants owned and operated by such city, and the interest on or principal of any bonds issued to pay the cost of the construction of such works; but such taxes shall not be levied upon the property which lies wholly without the limits of the benefits or protection of such works or plants, which limit shall be fixed by the council each year before making the levy.

8. *Tax for Water, Gas, Electric Light or Power.* A tax not exceeding five mills on the dollar for the purpose of paying the amount due, or to become due, to any individual or company operating water or gas works or electric light or power plants, for water, light, gas, or power supplied to the city, the levy to be limited to the property benefited thereby.

9. *Bond Fund.* A tax for the purpose of creating a bond fund sufficient to pay the interest, to accrue before the next annual levy, on funding or refunding bonds outstanding, and to pay the principal of such funding or refunding bonds. In case of such bonds, the levy shall be so made that, dividing the principal into as many parts as the bonds have years to run, not less than one such part shall be levied each year, and shall be made so that the fund derived therefrom shall be available and sufficient to pay the bonds at their maturity.

10. *Water and Gas or Electric Light and Power Bonds.* A tax to be used exclusively in payment of the principal and interest of bonds issued for the construction of water and gas works, or electric light and power plants, and which shall be levied in the manner provided in the preceding subdivision.

11. *Park Tax.* A tax not exceeding two mills on the dollar, as authorized by the vote of the electors, to purchase, improve, and maintain public parks in such city.

12. *Special Bridge Tax.* A special tax to aid in the construction of bridges, when such tax has been voted by the electors of the city under the provisions of section 5833.

13. *Drainage Tax.* A tax in such sum or amount as may be necessary to pay any special assessment, with interest, or any installment of any special assessment, with interest, levied against any street, alley, highway, public way, or park of any city acting under a special charter levied under the provisions of sections 7627 and 7629.

SEC. 6857. *Park levy.* Section 6214 is applicable to cities acting under special charters.

SEC. 6858. *City bridge levy.* Section 6209 is made applicable to special charter cities.

SEC. 6859. *Road levy on agricultural land.* Section 6210 is made applicable to special charter cities.

SEC. 6860. *Fire department maintenance levy.* Section 6211, subsections 8 and 9, is applicable to special charter cities.

SEC. 6861. *Garbage and street cleaning levy.* Section 6211, subsection 18, is applicable to special charter cities.

SEC. 6862. *Excess of judgment or bond tax.* When a tax has been levied to pay any judgment against any such city, or the principal and interest of funding or refunding bonds issued by such city, or for any other special purpose, such tax shall not be held invalid if the amount received exceed the amount sought for such specific object, but the excess shall go into the general fund. Money so raised is especially appropriated for such purposes, and shall constitute a distinct fund in the hands of the treasurer until the obligation is discharged.

SEC. 6863. *Anticipating revenue.* Loans may be negotiated or warrants issued by any such city in anticipation of its revenues for the fiscal year in which such loans are negotiated or warrants issued, but the aggregate amount of such loans and warrants shall not exceed one-half the estimated revenue of such corporation for the fund or purpose for which the taxes are to be collected for such fiscal year.

SEC. 6864. *Diversion of funds.* Section 6230 is made applicable to cities acting under special charters.