

State of Iowa  
1926

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REPORT ON

# Municipal Finances

For the

YEAR ENDING MARCH 31, 1926

Statistics of Cities and Towns of Iowa

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J. C. McCLUNE  
Auditor of State

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Published by  
STATE OF IOWA  
Des Moines

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HON. JOHN HAMMILL,  
GOVERNOR OF IOWA.

Sir: I have the honor to present herewith the twentieth annual report of the Auditor of State, Department of Municipal Finance and Accounting, as provided by Sections 5681-5682, Code, 1924.

J. C. McCLUNE, Auditor of State.

Des Moines, Iowa, December 1, 1926.

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## FINANCE AND MUNICIPAL ACCOUNTING

### REPORT OF THE DEPARTMENT

The financial transactions of the cities and towns of Iowa for the municipal fiscal year, April 1, 1925, to April 1, 1926, are covered by this report.

Included in the statistical tables are returns complete from each of the 110 cities of the state, and from 798 of the 812 incorporated towns in the state. The towns whose clerks failed to report to the department are as follows:

Coralville, Delphos, DeSoto, Frederika, Grant City, Greeley, Hastings, Hopeville, Lineville, Marcus, Millerton, Quincy, Richland and Sandyville.

### UNIFORM ACCOUNTING

It is gratifying to the department to be able to report that without an exception the accounting officers of cities, where authority extended for the making of audits and examinations, have had introduced and have put into use records recommended by the Auditor of State. To this extent it can be said that the uniform system of accounting approved by the department has been put into force and effect.

The Forty-first General Assembly, however, adopted a law extending this authority of the Auditor of State, to install uniform accounting systems, so as to embrace all cities and towns in the state. The salient provisions of this new statute are found in Sections 111 and 112 of the Code of 1924. Section 111 provides that "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 officers, including cities 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."

Section 112 makes it "the specific duty of each county, city and town officer, to install and use in his office the system of uniform blanks and forms as prescribed for his office," and also

provides that "State examiners are charged with the specific duty to assist all such officers in installing said system."

As stated in the report of this department a year ago: The unfortunate feature of these provisions of the law is found in the fact that the Auditor of State has no authority to send examiners to any of the towns, nor to any of the cities having less than 3,000 population. Without a provision extending the authority of the Auditor of State to the smaller cities and the towns and fixing an appropriation for the expense of the examiners the law requiring the installation of a uniform system becomes impracticable and unworkable.

#### EXAMINATIONS

The law makes provisions 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 on receipt of a petition signed by 25 or more taxpayers residing in the city or town. School districts may also secure an examination and audit of their accounts and affairs on request of the proper officials, or by a petition of taxpayers with 25 or more signatures.

Time and again the Auditor of State in compiling this annual report, has called attention to the fact that the uniform accounting law is of little or no value to the smaller cities and towns, and that it will be of no practical value to them until authority is given by the legislature to extend the examinations and audits, by State Examiners, to all cities and towns.

The League of Iowa Municipalities, composed now of nearly 700 of the 922 cities and towns of the state, has long ago recognized the inadequacy of the present statutes and has by resolution, time after time, gone on record as favoring the extension of the examination law so as to embrace all cities and towns. It is hoped the legislature will, at some near future session, recognize the wisdom of such action.

#### CITIES GOVERNED BY COMMISSION

During the year covered by this report there has been no change in the classification of cities as to the various forms of charters provided and permitted under state law. The movement which took form in the state nearly a score of years ago,

for the government of municipalities by commission, and later for the manager plan of government, seems to have run its course, and during the year of this report there have been no changes either in the manager or commission cities.

The Commissioned governed cities are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk and Mason City.

In the cities of Dubuque and Webster City the manager form of government has been put into effect by vote of the electors. City councils in the following cities have adopted the manager form by ordinance: Algona, Clarinda, Estherville, Fairfield, Iowa Falls, Manchester, Maquoketa, Mount Pleasant and Red Oak. Managers of Public Utilities, i.e., water works and light plants, have been appointed by ordinance in the cities of Ames, Cedar Falls and Newton.

The cities and towns operated under special charters are: Davenport, Muscatine, Wapello and Camanche.

The report of the census in 1925 shows that Madrid, DeWitt and Dyersville, because of increase in population to more than 2,000, have been transferred to the city class of municipalities.

#### TOWNS DISCONTINUING INCORPORATION

The town of Quincy in Adams county by failing to choose officers has permitted the corporation to lapse into township government. To complete the disincorporation of the town, action should be taken in accordance with Sections 5598 to 5604, inclusive, Code, 1924.

The incorporation of the town of Knowlton was discontinued by a vote of its citizens at an election held March 29, 1926.

#### RECEIPTS AND DISBURSEMENTS

The 110 cities and the 798 towns making reports to this office show a decrease in receipts from taxation and other sources of income, during the year, and also show a decrease in disbursements, as compared with the receipts and disbursements of the previous year. The total receipts and disbursements follow:

	Cities	Towns
Total receipts, all sources.....	\$ 25,845,092.48	\$ 9,073,758.60
Total disbursements, all sources.....	25,474,833.18	8,608,054.79
Cash on hand, beginning of year.....	6,815,968.14	3,535,647.02
Cash on hand, close of year.....	7,229,753.04	3,155,810.57
Receipts, per capita, all cities and towns.....		\$24.91
Disbursements, per capita, all cities and towns.....		24.31

## MUNICIPAL INDEBTEDNESS

General bonds .....	\$ 16,721,477.92	\$ 4,881,784.49
Municipal industry bonds.....	12,798,047.51	3,637,378.85
Temporary loans .....	72,150.00	145,098.45
Outstanding warrants .....	793,688.33	346,389.89
Special fund bonds.....	11,232,638.19	3,837,546.79
Special assessment certificates.....		271,528.66
Judgments .....		125,410.00
Miscellaneous .....	372,250.00	106,408.44
<b>Total indebtedness .....</b>	<b>\$ 41,990,252.01</b>	<b>\$ 13,351,545.57</b>
Indebtedness of cities, per capita.....		\$ 42.51
Indebtedness of towns, per capita.....		32.07
Combined per capita indebtedness of all cities and towns .....		39.48
The report shows the net decrease in indebtedness of cities and towns for the year in the sum of.....		3,119,753.95
Or a decrease per capita of.....		2.22

## PROPERTY SUBJECT TO TAXATION

	Cities	Towns
Assessed value as of January 1, 1925—		
Real property .....	\$753,240,556.00	\$212,149,831.00
Personal property .....	148,241,064.00	68,095,144.00
Railroad, telephone, telegraph and express companies .....	34,324,600.00	29,754,545.00

Total all property except monies and credits .....	\$935,806,220.00	\$309,999,520.00
Per capita, assessed value of cities and towns .....	\$888.80	

The taxes are levied on 25 per cent of the assessed valuation, as listed above, except in the assessment of Davenport and Muscatine, special charter cities. Taxes in these cities are levied on fifty per cent of the assessed valuation

	Cities	Towns
Assessed valuation of monies and credits.....	\$271,132,108.00	\$ 94,586,947.00
Per capita value of monies and credits.....	\$260.91	

## VALUE OF MUNICIPAL PROPERTY

## 110 Cities

Municipal buildings and furnishings.....	\$ 7,409,406.00
Police department .....	1,356,130.00
Fire department .....	3,816,297.00
Street and alley equipment.....	704,580.00
Bridges .....	6,117,719.00
Markets and public scales.....	332,027.00
Cemeteries .....	1,490,558.00
Gas works .....	279,200.00
Electric light works.....	1,452,590.00
Water works .....	28,186,495.00
Libraries .....	6,303,741.00
Parks .....	11,880,361.00
All other possessions.....	3,517,453.00

Total .....	\$ 75,546,757.00
Increase of value or municipal possessions during the year was .....	\$ 6,874,397.00

## EXAMINATION FEES, APRIL 1, 1925, TO APRIL 1, 1926

Name of City	Date of Examination	Cost of Examination	Date of Payment
Ames .....	June 11, 1925	\$ 378.74	July 25, 1925
Audubon .....	Aug. 1, 1925	218.47	Sept. 15, 1925
Algona .....	March 29, 1926	283.60	June 3, 1926
Boone .....	March 3, 1925	444.73	April 15, 1925
Creston .....	June 15, 1925	534.33	July 21, 1925
Clinton .....	March 19, 1925	664.97	June 19, 1925
Carroll .....	July 18, 1925	229.93	Sept. 10, 1925
Cedar Falls .....	Aug. 11, 1925	29.46	Aug. 31, 1925
Council Bluffs .....	April 4, 1925	725.21	July 2, 1925
Cedar Rapids .....	Aug. 12, 1925	\$15.19	Sept. 26, 1925
Centerville .....	March 11, 1926	280.63	April 8, 1926
Des Moines .....	April 2, 1925	4,930.14	March 23, 1926
Dubuque .....	April 30, 1925	840.76	June 18, 1925
Dallas Center .....	June 8, 1925	302.69	Aug. 10, 1925
Davenport .....	Sept. 5, 1925	1,634.40	Dec. 8, 1925
Eagle Grove .....	April 27, 1926	240.12	May 11, 1926
Eldora .....	June 16, 1925	326.28	Aug. 6, 1925
Elsworth .....	Aug. 14, 1925	164.98	Sept. 26, 1925
Estherville .....	Jan. 11, 1926	463.39	March 3, 1926
Eldon .....	March 31, 1926	183.61	April 13, 1926
Fort Dodge .....	July 3, 1925	599.95	Aug. 12, 1925
Fairfield .....	Aug. 28, 1925	272.56	Oct. 5, 1925
Glenwood .....	Oct. 19, 1925	165.59	Dec. 7, 1925
Hamburg .....	Nov. 17, 1925	261.80	Nov. 23, 1925
Indianola .....	April 23, 1925	246.90	May 21, 1925
Iowa Falls .....	April 24, 1925	327.59	May 7, 1925
Keokuk .....	Oct. 5, 1925	246.23	Oct. 23, 1925
Le Mars .....	July 7, 1925	216.81	Aug. 6, 1925
Manchester .....	July 28, 1925	141.80	Aug. 19, 1925
Maquoketa .....	June 16, 1925	310.96	July 2, 1925
Marshalltown .....	July 15, 1925	479.13	Oct. 14, 1925
Mason City .....	Aug. 6, 1925	598.50	Oct. 7, 1925
Monticello .....	Dec. 7, 1925	332.28	Jan. 7, 1926
Missouri Valley .....	June 23, 1925	143.77	Aug. 10, 1925
Mt. Vernon .....	May 18, 1925	116.56	July 8, 1925
Muscatine .....	June 10, 1925	893.96	July 8, 1925
Marion .....	April 14, 1926	304.74	May 10, 1926
Newton .....	April 7, 1925	453.36	June 2, 1925
Ottumwa .....	July 7, 1925	248.77	Aug. 6, 1925
Oskaloosa .....	April 21, 1925	347.25	June 4, 1925
Oelwein .....	July 21, 1925	268.41	Aug. 7, 1925
Onawa .....	March 15, 1926	162.14	
Parkersburg .....	March 19, 1925	338.51	Apr. 8, 1925
Pella .....	April 1, 1925	276.95	May 9, 1925
Perry .....	May 13, 1925	353.27	June 13, 1925
Red Oak .....	March 8, 1926	337.60	
Sioux City .....	June 2, 1925	682.88	July 15, 1925
Sibley .....	Dec. 28, 1925	200.96	Jan. 8, 1926
Storm Lake .....	Sept. 16, 1925	338.36	Oct. 22, 1925
Waterloo .....	Nov. 3, 1925	1,266.87	March 13, 1926
Waverly .....	Aug. 12, 1925	212.26	Sept. 8, 1925
Winterset .....	May 7, 1925	262.93	June 3, 1925
Webster City .....	Feb. 9, 1926	442.51	March 17, 1926

Total cities and towns.....\$ 25,543.19

Municipal Water Works Examined—	Date of Examination	Cost of Examination	Date of Payment
Council Bluffs .....	May 29, 1925	\$ 131.38	June 27, 1925
Des Moines .....	Jan. 9, 1926	982.86	March 19, 1926
Mason City .....	Sept. 1, 1925	229.84	Oct. 7, 1925
Waterloo .....	Jan. 23, 1925	61.96	Feb. 28, 1925
Total municipal water works.....		\$ 1,406.04	
School Districts Examined—	Date of Examination	Cost of Examination	Date of Payment
Dallas Center Independent School District .....	June 25, 1925	\$ 309.91	Sept. 21, 1925
Ellsworth Consolidated Ind. School District.....	Aug. 19, 1925	66.83	Nov. 20, 1925
Eldon Independent School District .....	March 31, 1926	74.12	April 15, 1926
Oskaloosa Independent School District .....	Feb. 8, 1926	303.80	March 22, 1926
Lytton Consolidated Ind. School District .....	Aug. 29, 1925	147.20	Sept. 8, 1925
Manilla Independent School District .....	Nov. 23, 1925	198.51	Dec. 10, 1925
Washington Twp. Cons. Ind. School District.....	Sept. 5, 1925	9.67	Sept. 18, 1925
Redfield Consolidated Ind. School District.....	Oct. 15, 1925	159.15	Nov. 7, 1925
Total school districts.....		\$ 1,269.19	
Miscellaneous Examinations—	Date of Examination	Cost of Examination	Date of Payment
Continental Securities Co. ....	Feb. 9, 1926	\$ 106.00	Feb. 24, 1926
Home B. & L. of Ft. Dodge .....	Feb. 20, 1926	46.00	March 16, 1926
Iowa B. L. & S. Ass'n, Des Moines .....	Jan. 18, 1926	38.00	Feb. 15, 1926
Mills Co. B. & L. Ass'n, Glenwood .....	Feb. 26, 1926	51.40	
Old Colony State Bond Co., Des Moines.....	Jan. 23, 1926	38.00	March 19, 1926
State Bond & Mort. Co. of New Ulm, Minn.....	Dec. 3, 1925	394.81	Dec. 18, 1925
Total miscellaneous examinations.....		\$ 674.21	

## RECAPITULATION

Cities and towns.....	\$ 25,543.19
Municipal water works.....	1,406.04
School districts .....	1,259.52
Miscellaneous .....	674.21
Total .....	\$ 28,882.96

## 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.

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## GENERAL TABLES

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## CITIES AND TOWNS

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TABLE NO. 1-A—CITIES—DATE OF INCORPORATION; AREA; MARCH 31, 1926;

No. in order of population	Cities	Date of Incorporation		Population census 1925	Square miles in corporation	County Tax Receipts			
		First	Last			General government	Independent divisions	Special assessments	Miscellaneous
				<b>987,720</b>		<b>\$8,750,156.30</b>	<b>\$3,191,465.79</b>	<b>\$3,274,729.19</b>	<b>\$240,927.33</b>
1	Des Moines	1857	1863	141,441	54.0	1,322,214.02	1,124,100.29		
2	Sioux City	1857	1874	78,411	44.7	1,097,667.30	48,962.25	161,503.42	
3	Davenport	1839	1851	52,460	16.2	746,733.43	169,097.56	442,962.10	3,478.36
4	Cedar Rapids	1856	1908	50,561	13.1	305,067.08	305,915.19	478.70	
5	Dubuque	1837	1857	40,996	13.0	647,028.82	24,554.09	431,586.04	17,016.89
6	Council Bluffs	1853		39,735	16.2	378,550.92	112,140.90	122,159.63	10,538.31
7	Waterloo	1868	1904	38,771	13.9	397,071.46	146,234.60	149,926.53	19,178.01
8	Clinton	1859	1881	28,430	10.0	212,437.05	31,851.42	96,121.96	
9	Burlington	1837	1910	28,375	11.7	283,246.13	19,248.80	177.60	139.84
10	Ottumwa	1831	1913	26,376	7.6	299,749.42	45,052.15	882.07	
11	Mason City	1870	1913	22,982	12.4	195,791.97	43,016.43	6,332.45	81,106.41
12	Ft. Dodge	1859	1911	21,702	4.5	254,390.84	16,364.05	91,654.39	
13	Marshalltown	1863	1913	16,808	7.7	27,840.96	88,308.65	72,050.93	
14	Muscatine	1839	1851	16,821	6.7	118,712.10	108,019.63	82,059.96	
15	Iowa City	1833		15,289		137,443.29	41,484.62	91,624.43	1,271.44
16	Keokuk	1848		14,501	5.5	151,298.68			125.73
17	Boone	1868	1868	12,812	4.9	32,326.42	17,490.02	102,701.02	95.50
18	Ft. Madison	1839		11,220	6.0	23,114.23	5,095.34	89,733.24	
19	Oskaloosa	1833	1862	10,331	3.8	30,914.09	19,579.45	29,103.48	
20	Ames	1870	1893	9,332	6.0	92,163.64	18,660.81		
21	Centerville	1835	1870	8,611	2.0	7,440.79	23,330.53	37,904.63	
22	Creston	1871		8,160		53,694.11	5,133.50	57,716.30	
23	Oswell	1888	1897	8,053	4.0	45,914.41	5,290.89	2,306.27	
24	Newton	1837	1876	7,695	3.5	75,393.44	19,807.04	58,028.09	1,708.63
25	Cedar Falls	1837	1865	6,841		50,437.82	20,202.13	1,154.71	
26	Webster City	1874	1895	6,649	3.5	10,824.16	12,286.80		
27	Charles City	1860	1865	6,423	4.0	62,802.77	7,434.50	36,363.02	
28	Fairfield	1847	1895	6,333	4.2	33,572.38	5,820.39	34,805.34	670.68
29	Parry	1875	1885	5,778	4.0	18,778.72	25,469.73	29,549.32	
30	Red Oak	1869	1876	5,686	3.7	10,434.98	36,110.58	36,191.59	
31	Atlantic	1860	1878	5,524	2.0	31,467.20	16,158.61	8,271.65	
32	Shenandoah	1871	1886	5,494	2.5	49,987.23	5,794.17	301.84	
33	Chariton	1857	1874	5,236	2.6	36,089.96			
34	Albia	1869	1876	5,136	2.7	15,717.05	32,654.60	4,944.17	1,023.04
35	Estherville	1881	1894	5,084	4.0	24,426.94	4,377.43	80,100.10	4,859.75
36	Cherokee	1873	1891	4,807	5.3	39,198.01	6,686.86	40,184.37	
37	Spencer	1890	1892	4,689	2.5	9,325.20	27,024.60	36,469.82	32.50
38	Clarin	1867	1882	4,683	2.0	28,626.02	8,890.81		
39	Grinnell	1867	1878	4,662	2.2	36,359.06	7,933.43	246.41	
40	Le Mars	1881		4,553	1.5	17,050.12	7,425.00	26,935.97	198.00
41	Marion	1865	1895	4,530	4.2	32,415.67	3,336.10	5,792.61	
42	Carroll	1860	1892	4,480	3.5	28,942.54	10,811.17	47,162.41	4,068.28
43	Mt. Pleasant	1842	1866	4,454	4.0	23,531.57	3,705.25	5,029.56	
44	Valley Junction	1862	1906	4,434	2.0	4,845.59	11,388.17	21,011.43	
45	Washington	1864		4,383	2.2	65,531.04	4,737.81		5.50
46	Missouri Valley	1871	1885	4,283	1.5	13,378.37	15,848.21	15,243.32	
47	Eagle Grove	1888	1892	4,222	4.0	20,659.29	5,327.80		
48	Decorah	1867	1871	4,141	3.0	12,006.34	34,361.76	7,973.81	
49	Iowa Falls	1869	1895	4,128	3.5	29,207.65	7,567.25	15,190.69	104.64
50	Algona	1872	1882	3,913	2.0	9,936.22	27,980.36	9,578.38	221.15
51	Storm Lake	1873	1901	3,906	2.0	42,458.69	7,751.46		
52	Knoxville	1854	1888	3,801	2.0	33,733.04	2,789.20	773.44	
53	Maquoketa	1833	1857	3,643	4.0	8,131.71	16,912.79	196.50	4.97
54	Waverly	1859	1909	3,649	4.0	31,426.04	7,430.32	7,298.47	
55	Belle Plaine	1880		3,622	2.0	26,441.32	3,672.82	5,981.82	81.25
56	Indianola	1884		3,581	2.9	18,346.96	11,160.87	11,997.04	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING BALANCE APRIL 1, 1925

Grand total taxes	Office Receipts										No. in order of population
	Franchise	Poll tax	Business licenses	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	Warrants outstanding	Warrants outstanding	Warrants outstanding	
\$15,456,378.61	\$126,367.96	\$121,724.35	\$142,031.18	\$201,130.82	\$19,911.85	\$246,327.73	\$102,680.58				
2,446,314.31	48,855.47		9,665.86	20,700.00	485.00	55,450.72	22,665.98				1
1,308,132.97	57,301.87		12,611.00	21,000.00	2,700.00	29,650.43	10,797.61				2
1,390,271.45			16,604.50	11,200.00	3,135.00	14,399.36	8,500.72				3
600,455.00			5,019.95	11,700.00		13,913.32	10,049.96				4
1,120,185.84	900.00		8,740.54	7,700.00	834.75	14,768.63	8,800.57				5
630,819.96		8,158.00	50.00	7,000.00	1,618.00	14,400.85	11,833.54				6
712,110.00		15,455.50	4,008.92	6,000.00	680.23	14,111.51	8,102.63				7
340,410.43			2,136.50	5,700.00	682.00	7,501.20	1,451.50				8
275,683.61	1,933.47		4,337.74	5,500.00	706.00	9,979.31	1,268.92				9
302,812.37			3,246.06	5,500.00	748.00	6,988.96	3,397.10				10
299,347.26			6,780.79	5,500.00	144.00	9,887.46	3,285.90				11
362,409.08			5,352.00	4,400.00	144.00	8,136.25	1,198.76				12
188,280.54			4,766.25	4,383.28	2,200.00	60.00	3,136.25				13
308,791.69			1,569.50	3,100.00	303.00	339.00					14
271,823.78	19.65		3,311.10	2,275.00	112.00	5,884.51	2,262.89				15
181,311.43			724.75	2,300.00	1,251.00	2,850.00	1,092.50				16
204,072.88			3,949.00	2,637.40	2,100.00	2,648.50	1,232.75				17
113,976.46			2,814.00	1,375.25	2,100.00	375.00	1,648.50				18
129,567.92			2,328.50	1,345.00	1,650.00	5,005.10	476.00				19
101,724.45			3,335.00	939.00	1,800.00	200.00	799.20				20
65,675.95			3,061.60	1,451.50	50.00	1,410.75	643.50				21
116,573.91			1,449.00	851.10	1,875.00	752.85	78.00				22
54,061.48			2,949.50	747.68	1,900.00	1,038.60	102.00				23
158,537.20			1,068.00	911.00	900.00	2,475.45	37.00				24
71,781.71			1,283.00		1,050.00	1,842.23	45.00				25
24,111.03			937.50	471.00	1,125.00	759.85					26
106,600.29			1,381.50	618.00	975.00	46.25	422.00				27
64,309.33			2,297.37	580.50	1,375.00	284.55					28
83,708.29			1,738.00	1,421.23	1,200.00	555.80					29
82,737.15			1,137.50	1,565.07	825.00	7.50	435.00				30
35,397.69			616.00	1,417.30	1,650.00	127.50	233.56				31
56,123.26			2,193.00	968.50	1,200.00	248.00	78.00				32
35,989.90			552.00	655.50	675.00	435.55					33
53,640.84			730.00	1,191.00	900.00	318.10					34
113,773.23			956.75	626.75	825.00	995.07					35
86,969.24			1,017.50	825.00	247.00	1,190.18	318.50				36
72,853.12			927.55	1,360.50	1,350.00	380.46					37
37,436.83			665.03	583.75	99.00	1,122.68	40.00				38
64,499.95			1,325.00	1,669.50	450.00	1,294.10					39
51,927.09			1,394.00	820.00	1,350.00	745.70					40
41,544.35			580.00	690.00	17.00	543.90					41
99,984.40			218.00	1,235.50	1,275.00	891.65					4

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION; AREA; MARCH 31, 1926; BALANCE

No. in order of population	Cities	Date of Incorporation		Population census 1925	Square miles in corporation	County Tax Receipts			
		First	Last			General government	Independent divisions	Special assessments	Miscellaneous
57	Manchester	1863	1868	3,455	3.4	22,180.13	3,255.83	36,777.10	26.55
58	Denison	1875	1895	3,437	4.0	43,237.03		35,507.07	
59	Independence	1864	1885	3,409	2.5	22,197.43	1,618.19	379.72	52.31
60	Hampton	1870	1885	3,351	5.7	59,043.47	5,906.12	3,842.83	
61	Vinton	1869		3,250	2.0	17,843.22		10,325.25	
62	Jefferson	1871	1893	3,133	6.0	23,541.15		35,945.20	11,237.08
63	Cresco	1860	1868	3,114	4.0	27,006.47	3,838.99	7,635.47	
64	Pella	1855	1871	3,079	2.0	38,711.15	3,372.53	62,122.19	2,061.89
65	Winterset	1876	1885	3,063	3.0	12,469.18	19,750.50		14.00
66	Sheldon	1872	1894	3,048	1.6	6,782.53	27,861.54		
67	Osage	1871	1880	2,953	1.9	29,799.83	3,568.25	28,965.79	
68	Clear Lake	1871		2,884	2.5	27,939.49	11,810.50	12,821.03	
69	Eldora	1865		2,822	4.5	24,189.02	11,166.12		
70	Myrtle	1889	1909	2,816	4.0	4,949.94		2,816.05	
71	Harlan	1879	1896	2,811	4.0	34,107.43		36,091.90	
72	Nevada	1860	1893	2,811	2.1	27,519.04			
73	Clarion	1881	1911	2,743	4.0	22,509.64		44,862.23	
74	Osceola	1859	1856	2,727	1.7	7,872.53			
75	Emmesburg	1877	1893	2,688	3.5	9,457.47	8,154.22	23,375.76	13,878.45
76	Sac City	1856	1901	2,682		28,056.40	175.61	43,511.90	
77	Watkon	1883	1901	2,682	1.0	31,564.86	4,908.00	17,545.86	
78	Tama	1869	1893	2,656	2.5	2,192.29	9,322.72	19,839.49	
79	Glenwood	1857	1884	2,614	2.5	16,689.20	4,578.88		
80	Hawarden	1887	1906	2,612	3.0	12,732.15	2,958.82	48,718.99	179.35
81	Coffey	1875	1901	2,541	1.0	11,022.87	1,742.16	21,223.40	
82	Bettendorf	1908		2,563	3.0	32,287.64	1,294.74		
83	Winterset	1873	1899	2,540	2.2	5,162.80		149.15	
84	Anamosa	1867	1871	2,377		20,041.27	2,320.72		
85	Bloomfield	1868	1904	2,370	2.5	5,303.00	8,116.16	3,977.02	13,282.30
86	Sigourney	1858		2,278	2.0	7,287.98	5,147.45	10,344.09	12,734.00
87	Humboldt	1896		2,217	3.0	10,043.30	7,717.03	11,809.29	2,922.46
88	Monticello	1867	1896	2,215	1.3	4,307.23	23,973.33	319.77	
89	Lake City	1882	1890	2,211		21,635.57	5,127.31	9,808.09	
90	Rockwell City	1882		2,188	4.0	21,549.33	6,188.40	10,861.51	
91	Madrid	1883		2,151	1.2	17,278.11		11,124.23	
92	Audubon	1881	1916	2,124	1.1	14,560.86	21,773.73		
93	Marengo	1896		2,119		21,011.77	1,969.99	12,820.72	
94	Tipton	1857		2,100	1.2	14,358.46	9,005.04	33,134.46	823.19
95	Rock Rapids	1885	1912	2,098	4.0	6,992.15	24,923.21	1,751.81	
96	Dyersville	1872	1912	2,085	3.0	14,038.20			
97	Ida Grove	1877	1906	2,072		5,811.80	10,918.39	19,946.45	11,734.43
98	Vilasa	1869	1892	2,044		4,480.31	17,832.50	8,872.00	
99	Onawa	1878	1906	2,043	4.5	25,332.30	5,931.77	249.12	
100	Bedford	1855	1895	2,042	1.5	4,342.50	6,248.53	2,413.17	18,277.24
101	Forest City	1879		2,037	4.0	7,946.73	11,380.23	2,291.36	862.07
102	Eldon	1873		2,029	1.0	6,292.82	968.15		
103	De Witt	1832		2,017	1.5	11,238.08		11,306.41	
104	Leon	1847	1906	1,990		10,320.49			
105	Hamburg	1867		1,963		9,310.86	3,774.89		
106	Cornburg	1871	1905	1,859	.7	4,955.84	14,768.05		
107	Seymour	1874	1906	1,819	2.2	2,554.99	10,741.99		6.00
108	Toledo	1880	1883	1,860	2.7	1,660.76	831.44		
109	What Cheer	1860	1894	1,550	2.0	13,309.63			
110	Stuart	1877	1885	1,531	1.2	7,641.21	12,409.79	2,309.72	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING APRIL 1, 1925—Continued

No. in order of population	Cities	Office Receipts								No. in order of population
		Grand total taxes	Franchise	Poll tax	Business licenses	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
57	Manchester	64,163.06		182.00	274.00	975.00	17.00	53.00		57
58	Denison	78,772.15		375.00	628.50	1,125.00	61.00	137.00		58
59	Independence	24,238.65		953.00	369.67	825.00				59
60	Hampton	47,392.43		322.50	555.88	325.00	36.00	55.00		60
61	Vinton	28,165.47		462.00	253.00	825.00	103.00	89.99		61
62	Jefferson	39,136.13		455.00	508.00	525.00		246.00		62
63	Cresco	105,870.76	300.00	812.00	174.35	825.00	29.00	349.45	3.00	63
64	Pella	32,234.58		560.00	332.63	600.00				64
65	Winterset	32,377.08		98.56	430.00	600.00		227.00		65
66	Sheldon	62,963.87		969.00	449.00	450.00		66.00		66
67	Osage	22,531.92		148.00	683.00	825.00	140.00	90.50		67
68	Clear Lake	35,353.74		555.00	498.00	600.00		219.50		68
69	Eldora	7,765.99		867.00	445.50	450.00	9.00	155.00		69
70	Myrtle	70,199.33		618.00	819.00	750.00	34.00	116.50		70
71	Harlan	27,819.64		399.00	738.00	450.00		51.00		71
72	Nevada	67,292.87		1,384.00	1,346.65	900.00		404.45		72
73	Clarion	7,872.53		199.00	178.00	673.00				73
74	Osceola	54,845.90		282.00	375.88	475.00	5.00	20.50	15.00	74
75	Emmesburg	71,744.12		896.00	150.30	450.00	12.00	130.72	79.00	75
76	Sac City	53,330.84		803.00	471.35	375.00		331.95	.50	76
77	Watkon	30,735.50	150.00	940.00	160.00	825.00		212.45		77
78	Tama	21,215.08		360.00	331.00	375.00		114.15		78
79	Glenwood	64,580.31		906.00	372.00	600.00	65.00	269.20	39.00	79
80	Hawarden	33,908.43		1,181.84	643.47	450.00	23.00	897.73		80
81	Coffey	33,532.38			450.00	450.00	334.00	502.00		81
82	Bettendorf	22,017.44		315.00	290.65	618.65		56.45	10.00	82
83	Winterset	408.00		408.00	138.00	800.00	9.00	800.00	5.00	83
84	Anamosa	30,678.57		557.47	5.00	825.00		22.50		84
85	Bloomfield	33,513.58		516.00	225.00	325.00		121.50	60.00	85
86	Sigourney	32,492.17		610.00	706.50	525.00	24.00	70.00		86
87	Humboldt	29,091.40		874.50	88.00	675.00	223.00	212.50	46.25	87
88	Monticello	26,860.94		292.00	485.50	375.00		50.00		88
89	Lake City	41,629.24		475.00	450.00	450.00	85.00	25.00	50.00	89
90	Rockwell City	28,402.44		114.00	230.00	200.00		43.15		90
91	Madrid	36,334.08		534.00	202.50	325.00		41.80		91
92	Audubon	35,962.41		263.00	546.00	825.00		83.00		92
93	Marengo	37,400.35	50.00	156.99	355.75	450.00		35.00	7.00	93
94	Tipton	23,637.35		297.35	459.00	450.00		156.83	129.37	94
95	Rock Rapids	14,038.20		670.00	160.50	600.00		238.00		95
96	Dyersville	48,411.07		666.17	349.95	325.00		97.30		96
97	Ida Grove	31,164.99		216.00	633.50	325.00	24.00	227.65		97
98	Vilasa	31,293.28		147.00	329.00	325.00		85.50		98
99	Onawa	31,231.41		630.00	17.50	325.00	51.00	129.00		99
100	Bedford	22,430.33		237.00	636.25	600.00		36.00		100
101	Forest City	7,280.37		156.00	199.50	225.00		163.25		101
102	Eldon	22,054.41		328.00	176.00	350.00		102		102
103	De Witt	19,330.00			473.52	325.00	60.00	119.00		103
104	Leon	13,953.25		222.00	35.00	375.00	94.90	119.50		104
105	Hamburg	19,733.50		351.00	733.50	450.00		165.00	84.50	105
106	Cornburg	13,392.92		10.40	383.75	225.00		10.00		106
107	Seymour	10,491.20		532.00	150.00	150.00		40.00		107
108	Toledo	13,860.63		256.00	168.00	300.00		43.50		108
109	What Cheer	22,260.72		129.00	201.50	375.00		61.00		109

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION; AREA; MARCH 31, 1926;

No. in order of population	Cities	Office					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	Grand Total.....	\$ 430,748.45	\$38,294.32	\$57,834.81	\$31,975.37	\$ 3,588.98	\$ 371,447.09
1	Des Moines.....	7,002.59	909.25	4,500.00	1,855.00		21,650.55
2	Sioux City.....	22,991.86	1,430.46	4,970.82	4,070.82		
3	Davenport.....	2,094.32	894.00				
4	Cedar Rapids.....	10,639.84				17,745.30	
5	Dubuque.....	3,118.75		2,353.50			
6	Council Bluffs.....	27,948.97	6,787.00	507.01	1.00		
7	Waterloo.....	11,880.50	42.46	3,594.00	206.00	77,572.62	
8	Clinton.....	1,628.20		240.00		1,000.00	
9	Burlington.....	90,408.72	2,620.66	247.00			
10	Ottumwa.....	137.02	204.77	125.00	55.00	9,801.00	
11	Mason City.....		10.00	519.45	405.65	17,823.78	
12	Ft. Dodge.....	3,935.55	3,668.00	3,589.21	130.00	1,833.33	
13	Marshalltown.....	9,780.30		385.23			
14	Muscatine.....	2,935.26		457.40		20,066.20	
15	Iowa City.....	20,449.53		76.23	667.40	4,000.00	
16	Keokuk.....	18.83		1,800.00		3,911.11	
17	Boone.....	16.02	37.60	378.95	22.17		
18	Ft. Madison.....	45.44	124.94	97.20	57.75	64.56	84.08
19	Oskaloosa.....	572.55		242.12	84.00	800.18	
20	Ames.....	3,207.75					
21	Centerville.....			22.40			
22	Creston.....		38.50	10.00			
23	Oelwein.....		25.00		1,119.07		
24	Newton.....	230.00					
25	Cedar Falls.....	5.00		15.50		500.00	
26	Webster City.....	724.23	24.85	800.00		908.15	
27	Charles City.....	1,312.05	671.36	204.50			
28	Fairfield.....			259.00			
29	Perry.....	1,360.37		100.00			
30	Red Oak.....		881.25	20.00			
31	Atlantic.....			50.00	23.48	29.70	
32	Shenandoah.....		910.60	1,732.34		1,685.67	
33	Chariton.....	188.35	40.00	160.00		2,698.47	
34	Albia.....		81.40				
35	Estherville.....	766.00		696.00		47,500.00	
36	Cherokee.....						
37	Spencer.....	563.90		25.00			
38	Clarinda.....	7,734.50	630.00	4,021.70			
39	Grinnell.....		616.15	200.00			
40	Le Mars.....						
41	Marion.....		801.50	23.00			
42	Carroll.....			50.00		78,846.72	
43	Mt. Pleasant.....						
44	Valley Junction.....	51,236.55				6,325.98	
45	Washington.....		6,014.00	45.00			
46	Missouri Valley.....						
47	Eagle Grove.....			530.50			
48	Decorah.....	20,206.66		56.00			
49	Iowa Falls.....		2,025.70	189.50			
50	Algona.....						
51	Storm Lake.....	254.77			236.57	2,239.44	
52	Knoxville.....	17,870.96			55.00	54.00	
53	Maquoketa.....	34,428.07				828.10	
54	Waverly.....	2,006.11		24.00			
55	Belle Plaine.....						
56	Indianola.....			190.00		22.43	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING BALANCE APRIL 1, 1925

No. in order of population	Receipts						Street Department Receipts				No. in order of population
	Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting		
	\$111,099.43	\$ 158,691.17	\$ 2,793.23	\$46,921.83	\$ 2,205,568.45	\$22,338.10	\$ 1,841.49	\$32,495.37	\$109,828.04		
1	4,086.72	892.72		779.19	204,739.41	12,100.80			99,711.09	1	
2	1,997.60			325.45	168,292.38	7,670.00		11,478.32	4,801.04	2	
3	1,719.88	74,518.27		2,770.96	136,737.65	1,010.31	202.65	7,930.77	1,818.25	3	
4	1,400.23	6,715.45		1,273.00	84,542.14					4	
5	21,597.83	3,619.44		854.59	73,038.99				34.32	5	
6	22,292.39	21,756.57		12.00	122,175.68				8.85	6	
7	137.75	1,344.96	486.00	978.88	145,200.76		334.25		90.40	7	
8	134.32	17,856.68		651.51	36,804.99			804.86	140.80	8	
9	11,755.40	569.80	75.00	125.90	148,742.48			2,306.02	302.50	9	
10	6,550.20	10,305.02		500.30	55,090.26					10	
11	2,188.37	505.47		4,065.88	55,126.19					11	
12	365.02	574.04	25.00	446.90	30,057.32					12	
13	8,945.02	204.49		388.67	32,836.25					13	
14	802.51			232.26	30,305.13		.27		81.20	14	
15	7,000.31			39.22	54,339.86		107.59		19.25	15	
16	545.56	365.41			15,022.76				12.75	16	
17		6,000.97		149.39	10,343.15			3.25	141.00	17	
18		19.00		31.12	12,611.44	76.60				18	
19		134.05	121.30		8,429.90			14.25		19	
20		1,178.43	2,255.00		14,771.43					20	
21		1,756.26	77.48		9,199.65			35.40		21	
22		4.30			5,972.35				51.25	22	
23		61.24			7,533.36					23	
24			308.82	1,906.45	7,821.19		4.22	11.98	63.03	24	
25		1,227.00	75.00	20.05	6,582.55	192.83	27.61		75.00	25	
26		282.53		37.00	6,100.71	24.00	3.40			26	
27		82.37		197.00	5,971.69	14.47				27	
28		48.53		16.44	5,109.39		47.65	6,197.87		28	
29		52.07			6,659.97	129.45	2.23	173.00	14.25	29	
30		46.15		131.00	4,570.27		36.62		221.88	30	
31					4,511.28	31.25		30.00		31	
32		129.00	956.50	156.35	12,437.51	32.50	6.65			32	
33		19.02		14,000.00	19,872.84					33	
34		105.96			227.50		5.00			34	
35				8,925.00	56,548.89					35	
36		439.95	122.50	454.55	6,188.18		24.74		18.50	36	
37					4,667.84					37	
38		694.90	129.00		16,786.37					38	
39			8.80	168.91	5,722.84		36.75	42.00		39	
40				721.00	5,004.35			1.00		40	
41		108.07		1.00	2,683.07		17.50			41	
42		22.80			77,539.07					42	
43				102.29	1,384.04					43	
44		28.16		3.75	59,908.01			202.50	69.86	44	
45		23.54		43.00	8,827.16			2.00		45	
46		45.55		5.00	4,822.97	210.00	2.00		3.50	46	
47		130.00	88.00		3,787.30					47	
48		319.13		24.25	388.50	23,314.45	21.28	65.27	748.61	48	
49					1.50	6,775.20				49	
50					86.50	1,910.55				50	
51					158.04	130.30		32.70		51	
52		3,000.00			768.51	4,966.37				52	
53					22,050.96					53	
54		414.00			87,506.07			46.39		54	
55		20.57			5,395.81					55	
56					2,879.92			8.96		56	
					61.00	2,115.43		10.60	1.00	54	

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION; AREA;  
MARCH 31, 1926; BALANCE

No. in order of population	Cities	Office					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
57	Manchester				180.00		
58	Denison				283.40		37.45
59	Independence						8,522.27
60	Hampton	70.85			1.00		
61	Vinton				125.00		6,500.00
62	Jefferson	406.70		10.15	51.50		
63	Cresco				45.00	1,200.00	20,000.00
64	Pella						153.68
65	Winterset	24.86					
66	Sheldon		25.49				
67	Osage	153.11	468.35	1.10	10.00		
68	Clear Lake		11.50		75.00		
69	Eldora						3,324.19
70	Myrtle						
71	Harlan			64.56	75.00		
72	Nevada			556.66			
73	Clarion			132.45	6.00		22.50
74	Osceola			1.35	90.00		
75	Emmettsburg		15.90	88.72	41.55		4,539.80
76	Sac City	1,808.90		139.62	231.25		
77	Waukon	900.63					
78	Tama						
79	Glenwood				2,137.00		
80	Hawarden			24.35	900.00		
81	Colfax	21.00					
82	Bettendorf				148.30		
83	New Hampton	12,741.11					
84	Anamosa	1,156.89		36.00			35.33
85	Bloomfield				12.00		
86	Sigourney			710.00			
87	Humboldt			41.00			
88	Monticello	2,320.00		168.19	13.50		2,500.00
89	Lake City	78.78		3,321.75	741.75		
90	Rockwell City	4,113.40		24.61			3,000.00
91	Madrid	3,338.66		178.61			
92	Audubon			72.10	2,442.05		4,000.00
93	Marengo			57.90	60.00		17.50
94	Tipton	16,309.66					
95	Rock Rapids	27,729.05		34.00			30.81
96	Dyersville			25.00	362.50		
97	Ida Grove			40.46			
98	Villisca	7,846.11					
99	Onawa	561.00		74.00			
100	Bedford			57.00			
101	Forest City				542.50		
102	Eldon	26,250.45		151.00			6,701.84
103	De Witt						
104	Leon						
105	Hamburg			95.00	161.00		
106	Corning	88.50		122.20			
107	Seymour						
108	Toledo			43.47			
109	What Cheer			46.82			
110	Stuart						

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
APRIL 1, 1925—Continued

No. in order of population	Receipts					Street Department Receipts				No. in order of population
	Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting	
57				142.27	1,822.27					57
58					4,545.55					58
59	1,598.20				100.00			1.50		59
60					235.55				5.50	60
61					334.36					61
62					85.04			938.50	83.18	62
63					5.68			198.00		63
64					441.61					64
65					1,872.45					65
66					80.28					66
67					48.68					67
68					29.95					68
69					1,413.94					69
70					20.00					70
71					72.90					71
72					481.25	20.95				72
73					21.95					73
74					307.16					74
75					2,073.08					75
76					12.50			194.12		76
77					7,463.18					77
78					1,959.00					78
79					2,512.48					79
80					2,268.95				206.00	80
81					4,701.89			2.10		81
82					133.82					82
83					74.52					83
84					16.55				4.00	84
85					4.21					85
86					9,833.43			78.40	84.76	86
87					2.25			4.88		87
88					4,904.30					88
89					3,190.97					89
90					2,287.45					90
91					2.14					91
92					3,172.55					92
93					2,775.04			12.00	18.56	93
94					61.60					94
95					50.75					95
96					2,235.05					96
97					15,030.75	1,002.50		81.46	64.46	97
98					1.14					98
99					162.24				159.00	99
100					21.46			.50		100
101					600.55			17.00		101
102					2,656.66			18.15	1,000.00	102
103					1,970.50					103
104					7,465.41					104
105					5,844.78					105
106					8,858.11			12.25		106
107					124.72					107
108					4,229.14					108
109					1,175.21					109
110					450.00					110
					28.56			3.70	1,367.27	8.70
					29,243.00					94.95
					21.05			10.50	20.00	96.00
					2,162.05					97.00
					1,750.88					98.00
					61.55					99.00
					437.24					100.00
					1,308.40			27.55		101.00
					2,367.90					102.00
					196.74					103.00
					5,011.66			418.00		104.00
					39,171.47					105.00
					225.00					106.00
					510.15					107.00
					1,564.15					108.00
					1,177.52					109.00
					1,106.10					110.00
					2,110.15			62.29		105.00
					629.15					106.00
					86.17			10.98		107.00
					1,091.14					108.00
					314.32					109.00
					1,021.70			1.60		110.00
					258.40					110.00
					6.80					110.00



REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION; AREA MARCH 31, 1926; BALANCE

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Rentals	Sales	Miscellaneous
57	Manchester				7,439.50		5.00
58	Denison	2.00	3.50		16,885.25		
59	Independence	127.41	132.97		63,960.94		1,347.24
60	Hampton				9,231.80		
61	Vinton				12,327.27	954.21	16.87
62	Jefferson		1,966.57		10,207.94	563.52	9.15
63	Cresco	21.00	219.96		7,111.28	1,573.07	
64	Pella				14,238.38	742.50	273.36
65	Winterset	52.00			4,331.38	82.75	
66	Sheldon		52.00		4,590.72		
67	Osage		7.59	1,124.28	6,945.54	215.75	262.70
68	Clear Lake	1,740.00		1,740.00	11,980.79		
69	Eldora	517.00		711.12	7,470.92		
70	Mystic				11,497.22		371.25
71	Harlan				7,451.46		
72	Nevada			206.00	6,710.22		
73	Clarion	10.00		12.10	6,700.78		
74	Oseola			4.00	7,881.56		
75	Emmetsburg			113.13	7,087.05		190.00
76	Sac City			4.88	7,087.05		
77	Waukon	40.00		40.00	6,235.15	134.00	331.54
78	Tama				7,501.01		
79	Glenwood		5.00	5.00	6,119.92		
80	Hawarden				7,156.38		20.00
81	Colfax			30.56	4,642.95		110.00
82	Bettendorf	644.12		644.12	7,451.46		
83	New Hampton			227.58	8,704.82	70.10	80.15
84	Anamosa			156.00	8,063.19		
85	Bloomfield	34.30		34.80	3,600.62		317.22
86	Sigourney			732.00	5,091.76		
87	Humboldt	9,063.83	2,092.31	12,114.29	5,610.45		
88	Monticello				4,769.40		
89	Lake City				4,789.05		13.00
90	Rockwell City			12.25	8,374.89		
91	Madrid	519.03		519.03	3,586.38	242.17	
92	Audubon				11,953.35		
93	Marengo				4,809.48		
94	Tipton			1,379.67	7,690.41	195.00	11.25
95	Rock Rapids				7,636.36		
96	Dyersville	140.18		170.08	3,200.00		
97	Ida Grove				4,732.01		
98	Villisca	14,034.98		14,034.98	5,870.97		
99	Onawa		30.90	30.00	4,809.48		
100	Befford			27.55	9,045.23	107.91	25.00
101	Forest City	87.35		87.25	4,381.65	216.36	
102	Eldon				6,475.81	23.55	510.00
103	De Witt		25.50	443.50	3,118.32		
104	Leon				8,191.74		2.84
105	Hamburg				2,950.88		
106	Cornick		43.00	105.29	6,377.00	125.67	
107	Seymour				2,809.58	15,406.55	1,190.25
108	Toledo			10.98	5,306.57		16,506.80
109	What Cheer				1,838.81		
110	Stuart	8.00	2.50	12.10	4,371.69		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING APRIL 1, 1925—Continued

No. in order of population	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	Total light works				
57	7,444.50								57
58	16,335.28	83,849.69						80.00	58
59	9,231.80								59
60	13,198.33	47,337.47	1,068.92	74.05	48,710.41			105.00	60
61	10,780.61								61
62	8,684.35								62
63	13,234.24	46,031.64	932.39	983.05	47,950.08			82.19	63
64	4,414.33	40,901.70	609.48		41,511.18			18.25	64
65	4,590.72								65
66	7,423.90								66
67	11,980.79								67
68	7,470.92								68
69	11,868.47	45,239.74	369.29	1,141.02	46,700.96				69
70	7,451.46								70
71	6,710.22								71
72	6,700.78							388.23	72
73	7,881.56							138.43	73
74	7,087.05								74
75	6,707.09							169.64	75
76	7,501.01								76
77	6,119.92								77
78	7,176.38	34,257.01	2,312.72	1,295.50	37,866.23			57.75	78
79	4,752.95							15.00	79
80	8,855.07	33,061.17	553.87	15.00	33,630.04		2,178.94		80
81	8,063.19								81
82	3,917.84	44,239.58	387.42	825.58	45,343.58			15.15	82
83	5,091.76							4.00	83
84	5,610.45								84
85	4,769.40								85
86	4,799.05			20.00	20.00				86
87	8,374.89								87
88	3,586.38							96.49	88
89	11,953.35								89
90	8,374.89								90
91	4,809.48								91
92	7,875.76	27,443.14	276.13	10.18	27,729.45			185.16	92
93	7,636.36	41,318.25			41,318.25			7.00	93
94	3,200.00								94
95	4,732.01								95
96	5,870.97								96
97	6,179.14	38,504.54			38,504.54				97
98	4,598.01								98
99	7,069.36								99
100	3,118.32	22,256.84			22,256.84			283.83	100
101	8,191.74								101
102	2,950.88								102
103	6,377.00			125.67					103
104	2,809.58	15,406.55	1,190.25		16,506.80				104
105	5,306.57								105
106	1,838.81								106
107	4,371.69	21,034.85			21,034.85				107

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION; AREA;  
MARCH 31, 1926;

No. in order of population	Cities	Receipts, Markets and Public Scales			
		Rentals	Sales	Miscellaneous	Total—markets and public scales
	Grand Total.....	\$ 31,631.59	63.50	\$ 483.73	\$ 32,138.82
1	Des Moines.....	16,135.45			16,135.45
2	Sioux City.....	2,199.00			2,199.00
3	Davenport.....				
4	Cedar Rapids.....	635.59	52.00		687.59
5	Dubuque.....	439.50		241.38	681.18
6	Council Bluffs.....	498.05			498.05
7	Waterloo.....				
8	Clinton.....				
9	Burlington.....	880.30			880.30
10	Ottumwa.....				
11	Mason City.....	439.40			439.40
12	Ft. Dodge.....	262.50			262.50
13	Marshalltown.....				
14	Muscatine.....				
15	Iowa City.....	67.59			67.59
16	Keokuk.....	3,950.01			3,950.01
17	Boone.....				
18	Ft. Madison.....	26.89			26.89
19	Oskaloosa.....				
20	Ames.....				
21	Centerville.....	830.73			830.73
22	Creston.....				
23	Oelwein.....				
24	Newton.....	29.05			29.05
25	Cedar Falls.....				
26	Webster City.....	879.73			830.73
27	Charles City.....	134.07			134.07
28	Fairfield.....	66.20			66.20
29	Perry.....				
30	Red Oak.....				
31	Atlantic.....	400.00			400.00
32	Shenandoah.....				
33	Chariton.....				
34	Albia.....				
35	Estherville.....				
36	Cherokee.....				
37	Spencer.....	1,962.90	11.50		1,914.40
38	Clarinda.....	66.00			66.00
39	Grinnell.....				
40	Le Mars.....				
41	Marion.....				
42	Carroll.....				
43	Mt. Pleasant.....	58.29			58.29
44	Valley Junction.....				
45	Washington.....				
46	Missouri Valley.....				
47	Eagle Grove.....				
48	Decorah.....				
49	Iowa Falls.....				
50	Algona.....				
51	Storm Lake.....				
52	Knoxville.....				
53	Maquoketa.....			242.35	242.35
54	Waverly.....				
55	Belle Plaine.....				
56	Indianola.....				

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1925

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	
\$66,813.36	\$76,057.56	\$26,968.81	\$25,826.58	\$ 128,852.95	\$55,540.94	\$61,118.60	\$57,647.75	\$ 174,307.29	
	28,152.64		300.00	28,452.64	40,608.17	30.00	2,982.74	43,620.91	1
	1,257.35	16,042.05	540.78	17,840.18	2,437.00	2,483.85	373.20	5,244.05	2
64,443.36	15,861.88	32.00	2,607.09	18,590.94					3
	6,122.16		21.24	6,143.40					4
507.45	175.00	3,567.65	16,017.56	20,360.21	1,283.20			1,888.50	5
	8,047.31		80.23	8,067.31					6
	3,989.55	236.00		4,305.78					7
1,188.00									8
	44.10	102.29	31.08	177.47					9
									10
									11
									12
									13
558.00	371.94	4,639.95		5,002.89	387.50	5,926.05	15,053.93	21,807.48	14
			27.45	27.45		2,904.00	850.00	3,754.00	15
	424.00			424.00		7,311.94		7,311.94	16
									17
28.00							897.00	897.00	18
									19
					1,726.04	1,049.43	145.39	2,920.86	20
								369.25	21
		1,211.43		1,211.43		888.76	948.05	1,886.80	22
	395.00			395.00		1,711.30		1,711.30	23
					1,987.40	1,100.25	425.00	3,512.65	24
	5,625.05	1,008.74	2.50	6,636.29		975.00	847.65	1,822.65	25
						2,062.50	2,860.37	4,871.87	26
									27
					270.08	1,318.00		1,688.08	28
	3,465.25		380.50	3,785.75	3,758.41	2,404.25	831.85	6,404.51	30
	400.00			400.00					31
						374.00	1,655.42	2,029.42	32
						2,359.00	4,165.50	6,704.50	33
									34
			11.57	11.57					35
					556.00	639.00	102.31	1,297.31	36
	317.00		977.65	1,294.65		3,639.14	18,619.81	22,258.45	37
47.65	1,021.11			1,021.11		3,127.85		3,127.85	38
			688.82	688.82	304.00	2,717.70	2,175.97	5,267.73	39
			278.90	278.90					40
						937.00	643.00	1,580.00	41
							125.00	125.00	42
			1,691.37	1,691.37		1,211.40	1,866.30	3,017.70	43
			30.58	30.58					44
			290.42	290.42					45
									46
	102.72			102.72		868.00	1,150.73	2,048.73	47
						500.00		500.00	48
		87.70		87.70					49
									50
	185.00	50.00		235.00					51
							969.76	969.76	52
									53
						806.00	1,582.14	2,428.14	54
									55
			45.00	45.00		32.00	79.20	111.20	56







TABLE NO. 1-F—CITIES—DATE OF INCORPORATION; AREA 31, 1926; BALANCE

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
	<b>Grand Total</b>	<b>\$ 74,701.77</b>	<b>\$ 95,764.23</b>	<b>\$ 587,485.31</b>
1	Des Moines	19,346.24	25,354.73	
2	Sioux City	9,849.91		
3	Davenport	15,330.91		
4	Cedar Rapids	3,633.93		
5	Dubuque	12,408.00	28,017.76	
6	Council Bluffs	2,148.59	370,627.80	
7	Waterloo	2,144.41	4,830.83	
8	Clinton	6,292.09	1,437.49	
9	Burlington	3,068.62	53,100.05	
10	Ottumwa	1,188.25	294.50	
11	Mason City	811.14	759.00	
12	Pt. Dodge	1,345.63	8.65	
13	Marshalltown	764.68	2,650.00	
14	Muscatine			2,819.49
15	Iowa City			235.36
16	Keokuk	3,000.00		
17	Boone	253.93	38.72	
18	Pt. Madison	372.15	275.00	
19	Oskaloosa	700.35		
20	Ames	846.00		763.73
21	Centerville			
22	Creston	393.47	2,056.91	
23	Oswein	297.79		
24	Newton	1,943.07		
25	Cedar Falls	387.56	56.51	
26	Webster City	298.68	870.00	
27	Charles City	426.12		
28	Fairfield	326.74	579.40	
29	Ferry			
30	Red Oak	116.17	476.16	
31	Atlantic	600.00		
32	Shenandoah	396.47	49.30	
33	Chariton	919.49		
34	Albia	463.32		
35	Etherville	1,449.23		
36	Cherokee	535.30		
37	Spencer	974.76		
38	Clarinda	402.71		
39	Grinnell	319.34	108.73	
40	Le Mars	278.26		
41	Marion	148.30		
42	Carroll	245.91		
43	Mt. Pleasant	508.54	711.11	
44	Valley Junction	235.48	89,380.13	
45	Washington	206.87		
46	Missouri Valley			
47	Eagle Grove	63.98		
48	Decorah	183.26		
49	Iowa Falls	369.04	1,120.40	
50	Algona	362.72		
51	Storm Lake	368.99	3,198.58	
52	Knoxville	243.45		
53	Maquoketa	60.80		
54	Waverly	608.07		
55	Belle Plaine	1,228.64		
56	Indianola	387.59		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH APRIL 1, 1925

Total all receipts bonds, loans and miscellaneous	Overdrafts, etc.	Overdrafts; Warrants Outstanding March 31, 1926; Balance April 1, 1925				Grand Total Receipts	No. in order of population
		Total all receipts	Warrants outstanding March 31, 1926	Balances April 1, 1925	Grand total for year		
\$ 3,126,444.15	\$ 6,006.76	\$ 25,845,092.48	\$ 827,469.13	\$ 6,815,968.14	\$ 33,488,529.75		
75,712.01	299.86	2,928,050.76	100,707.36	848,179.92	3,876,988.04	1	
301,142.41		2,138,298.79		393,177.69	2,931,476.48	2	
15,330.91	377.50	1,630,695.00		190.69	2,490,198.45	3	
3,633.93		1,127,432.40		3,085.05	1,391,626.13	4	
12,408.00		1,797,356.44		6,035.76	1,858,164.17	5	
2,148.59		391,067.08		1,797,356.44	2,004,159.78	6	
2,144.41		638,779.33		1,635,367.54	2,402,921.08	7	
6,292.09		57,704.95		1,067,350.92	1,131,347.96	8	
3,068.62	4,580.22	27,539.14		410,230.44	445,367.06	9	
1,188.25		88,445.93		630,168.67	718,780.87	10	
811.14		27,771.14		482,832.60	511,414.88	11	
1,345.63		27,124.14		482,755.46	511,625.24	12	
764.68		97,450.25		508,339.34	606,544.27	13	
		74,562.88		297,004.51	371,567.39	14	
		1,043.07		495,301.02	496,344.09	15	
		57,484.86		388,709.18	446,194.04	16	
		3,940.70		216,965.92	220,906.62	17	
		248,805.76		541,758.43	790,564.19	18	
		647.15		129,568.17	130,215.32	19	
		24,679.91		225,790.92	250,470.83	20	
		1,610.33		318,341.34	319,951.67	21	
		40,691.83		119,897.19	160,589.02	22	
		2,450.38		127,246.80	129,697.18	23	
		297.79		83,722.84	84,020.63	24	
		1,943.07		297,351.55	299,294.62	25	
		387.56		15,289.71	15,677.27	26	
		298.68		1,311.66	1,610.34	27	
		426.12		274,327.64	274,753.76	28	
		326.74		112.43	439,166.19	29	
				239.28	50,216.81	30	
				233.05	52,441.82	31	
				111,556.05	19,838.37	32	
				11,329.43	49,443.90	33	
			8.00	11,329.43	49,537.09	34	
				118,518.99	30,005.63	35	
				88,227.52	19,090.28	36	
				80,181.09	639.91	37	
				60,837.85	150.00	38	
			2.00	2,183.73	29,401.76	39	
				299,834.33	2,183.73	40	
				168,689.92	3,688.22	41	
				222,091.51	47,874.25	42	
				402.71	75,415.68	43	
				428.07	99,721.63	44	
				57,147.00	57,147.00	45	
				52,692.22	174.94	46	
				195,305.05	1,654.58	47	
				1,214.65	31.50	48	
				42,219.17	3,437.78	49	
				305.87	88,181.36	50	
				62,205.09	2,208.80	51	
				69,902.72	1,279.01	52	
				36,538.85	4.00	53	
				127,432.40	73.50	54	
				93.00	127,525.90	55	
				93,554.86	987.56	56	
				243.45	57,496.51	57	
				96.80	88,016.15	58	
				608.07	130,300.91	59	
				1,228.64	49,546.17	60	
				387.59	122,250.40	61	
				857.50	6,355.42	62	
					42,986.14	63	
					170,621.06	64	
					182,874.00	65	
					182,874.00	66	

TABLE NO. 1-F—CITIES—DATE OF INCORPORATION; AREA  
MARCH 31, 1926;

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
57	Manchester		159.77	
58	Denison		236.73	25,270.29
59	Independence		1,476.47	197.16
60	Hampton	9,000.00	336.72	
61	Vinton		342.66	
62	Jefferson		184.29	1,742.00
63	Cresco		340.70	1,900.00
64	Pella		323.38	
65	Winterset		500.59	
66	Sheldon		28,500.00	
67	Osage		309.84	
68	Clear Lake		209.72	700.00
69	Eldora		276.19	209.58
70	Mystic			
71	Harian			
72	Nevada			
73	Clarion		232.96	
74	Osceola		178.99	1,501.43
75	Emmetsburg			
76	Sac City		302.30	1,804.70
77	Waukon		155.82	
78	Tama		96.02	
79	Glenwood		120.85	
80	Hawarden		184.72	
81	Colfax		40.18	
82	Bettendorf		92.22	
83	New Hampton	1,300.00	156.26	
84	Anamosa	55.28	123.53	318.00
85	Bloomfield		397.19	
86	Siourney		87.59	
87	Humboldt	679.83	177.52	
88	Monticello	21,400.00	138.22	
89	Lake City		169.02	3,985.75
90	Rockwell City		142.53	
91	Madrid		308.80	247.00
92	Audubon			
93	Marengo		149.26	
94	Tipton		247.04	
95	Rock Rapids		759.21	6,928.60
96	Evansville		44.28	
97	Ida Grove		139.59	
98	Villisca	1,000.00	213.27	45.43
99	Onawa		225.44	385.00
100	Bedford		770.27	1,053.17
101	Forest City		229.65	
102	Eldon		43.02	
103	De Witt		75.88	
104	Leon		104.31	
105	Hamburg		85.29	1,084.08
106	Corning		359.71	
107	Seymour		55.45	
108	Toledo		203.80	
109	What Cheer		33.75	
110	Stuart			

AREA: POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1925

Total all receipts bonds, loans and miscellaneous	Overdrafts, etc.	Overdrafts; Warrants Outstanding March 31, 1926; Balance April 1, 1925 Grand Total Receipts				Grand total for year	No. in order of population
		Total all receipts	Warrants outstanding March 31, 1926	Balances April 1, 1925	Grand total for year		
159.77		73,680.60		10,009.10	83,689.70	57	
25,577.02		209,188.19		118,459.91	328,377.73	58	
1,673.80		102,080.51	729.63	1,205.96	107,898.11	59	
20,562.00		79,779.41	6,006.00	29,502.36	115,987.83	60	
342.66		100,968.68		37,288.12	138,246.80	61	
1,926.29		80,682.92	1,951.66	111,929.01	194,643.69	62	
2,506.82		52,281.95	7,494.60	48,009.98	107,846.53	63	
323.38		192,935.86	5.00	27,277.56	220,218.42	64	
500.59		80,596.87	200.60	138,137.59	218,935.06	65	
28,500.00		88,650.74		14,221.85	102,872.59	66	
309.84		75,690.32	27.24	28,040.96	103,758.52	67	
209.72	700.00	94,027.87	13,323.63	23,354.15	130,705.65	68	
276.19	209.58	67,460.82		26,108.45	85,759.27	69	
		9,859.49	2,386.73	2,386.02	14,909.24	70	
		131,282.24		35,693.79	166,976.03	71	
28,000.00		66,742.30	5,452.17	6,414.79	78,609.26	72	
232.96		79,662.52		14,127.93	93,852.45	73	
1,690.42		18,288.30	59.00	21,424.78	39,772.08	74	
118,673.84		187,601.52	6,957.81	20,771.70	215,331.09	75	
1,696.90		86,492.87		41,097.94	127,590.81	76	
155.32		63,534.32		20,454.97	84,004.24	77	
96.02		41,151.83	725.00	19,419.66	58,296.49	78	
120.85		31,037.79	1,468.59	5,981.13	38,427.51	79	
184.72		113,729.18		23,272.22	137,001.40	80	
40.18		41,595.16	3,275.07	4,115.10	48,985.33	81	
92.22	15,092.32	86,492.87		5,566.32	88,119.19	82	
156.26	1,489.36	84,065.87	1,209.00	25,194.49	110,444.69	83	
123.53	318.00	36,787.51	1,024.21	15,628.10	53,439.89	84	
397.19	497.11	81,844.41	9,801.94	35,175.59	126,911.94	85	
87.59	87.59	42,059.76	7,100.00	4,510.87	53,710.63	86	
177.52	807.56	33,059.97		12,754.41	46,865.88	87	
138.22	21,638.82	65,248.56	1.50	8,862.14	75,690.29	88	
169.02	4,155.07	61,225.04	5,962.93	12,725.48	69,853.45	89	
142.53	10,845.33	60,810.51		18,393.40	86,119.02	90	
308.80	502.80	37,722.61	13,731.83	9,258.56	60,713.00	91	
		38,053.07	3,302.38	43,653.81	105,490.00	92	
149.26	130,896.54	173,420.89		17,088.33	191,084.22	93	
247.04	247.04	112,451.10	330.75	29,570.01	133,321.86	94	
759.21	7,985.90	136,875.12	1,318.50	94,335.88	232,532.50	95	
44.28	21,492.81	35,073.46	1,105.33	1,792.93	24,271.07	96	
139.59	1,258.70	63,098.21	36.00	23,568.60	78,942.96	97	
213.27	139.59	85,659.82		15,464.27	75,528.48	98	
225.44	610.44	68,724.80		18,194.15	103,844.97	99	
770.27	53,505.29	92,098.43	7,429.86	30,069.37	129,567.60	100	
229.65	229.65	82,021.48	3,282.45	23,794.02	59,007.95	101	
43.02	43.02	68,724.80		8,791.33	76,125.88	102	
75.88	75.88	23,651.47	590.00	8,791.33	37,012.79	103	
104.31	104.31	29,804.26	9,247.49	36,543.56	67,395.31	104	
85.29	11,381.46	29,190.19	14,379.25	17,112.19	60,651.05	105	
359.71	379.71	22,802.40		21,815.51	40,620.91	106	
55.45	55.45	34,996.01	1,057.00	14,387.84	50,436.70	107	
203.80	203.80	17,967.46		14,387.84	33,329.30	108	
33.75	33.75	16,656.62	1,778.01	5,699.38	23,229.91	109	
		45,900.00	700.00	15,724.65	65,415.61	110	

TABLE 2-A—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	General Government Expenditures						
		City Officials					Total legal services	Total audits and examinations
		Salaries and wages	Retirement or outlay	Miscellaneous	Total city officials	Total legal services		
1	Des Moines	44,411.6	1,582.41	45,794.05	7,901.11	692.88		
2	Sioux City	38,658.16		7,809.93	46,147.09			
3	Davenport	44,777.91		1,240.70	46,018.61	1,034.45		
4	Cedar Rapids	44,458.70	425.22	3,867.21	48,751.13	1,306.79	815.19	
5	Dubuque	37,418.97	1,490.00	5,507.97	44,416.94	840.76		
6	Council Bluffs	33,329.24		35,329.24	725.21		1,296.87	
7	Waterloo	28,953.16		28,953.00			694.97	
8	Clinton	13,772.34		13,772.34				
9	Burlington	20,163.26		2,344.80	22,508.19			
10	Ottumwa	25,938.14		25,938.14	248.77			
11	Mason City	21,906.54	873.68	3,292.01	26,072.23	166.50		
12	Ft. Dodge	20,485.00		20,485.00	399.95			
13	Marshalltown	5,747.10		5,747.10	391.39			
14	Muscatine	17,180.89	13,386.18		30,567.01	893.96		
15	Iowa City	15,822.02		1,038.36	16,860.38			
16	Keokuk	13,946.29		15,736.83	346.23			
17	Boone	9,291.82	1,823.56		10,775.38	444.73		
18	Pt. Madison	8,009.32		8,009.32				
19	Oskaloosa	6,926.08	127.00	853.39	7,907.37	347.25		
20	Ames	9,055.00	307.42	71.66	9,434.10	128.00		
21	Centerville	3,411.54		3,411.54				
22	Oreston	2,066.25	994.95	2,531.78	6,192.66			
23	Oelwein	4,254.69		290.12	4,544.31	268.41		
24	Newton	3,560.35		644.22	4,204.57	576.40		
25	Cedar Falls	4,749.29		4,749.29	29.45			
26	Webster City	2,233.04		2,244.84	442.51			
27	Charles City	3,998.15	11.30		3,986.85			
28	Fairfield	1,570.80		1,570.80		272.56		
29	Perry	4,112.60	526.97	267.11	4,896.58	684.18		
30	Red Oak	2,522.57		2,522.57	121.00			
31	Atlantic	1,697.56		1,697.56	16.50			
32	Shenandoah	3,613.61		3,615.00	212.35			
33	Chariton	2,041.00	943.65		2,984.65			
34	Albia	1,792.00	160.87		1,952.87			
35	Betherville	2,070.80		2,070.80	463.39			
36	Cherokee	2,690.91		15.60	2,706.51			
37	Spencer	3,145.90		3,145.90				
38	Clarinda	6,169.65		6,169.65	269.45			
39	Grinnell	4,312.00		4,312.00				
40	Le Mars	2,272.81		2,122.81	236.81			
41	Marion	1,560.50		525.73	2,086.23			
42	Carroll	2,746.74		135.00	2,881.74			
43	Mt. Pleasant	2,461.61		136.89	2,598.53	473.58		
44	Valley Junction	1,015.00		1,015.00				
45	Washington	2,213.00	2,055.12	50.00	4,318.12	143.77		
46	Missouri Valley	3,004.86	449.55		3,454.41			
47	Eagle Grove	3,074.01		3,074.01				
48	Decorah	1,875.50		30.36	1,795.86	40.00		
49	Iowa Falls	2,411.00		2,982.97	327.59			
50	Algona	605.00		605.00				
51	Storm Lake	2,272.84		1,802.00	4,074.90	382.36		
52	Knoxville	821.00		821.00	313.23			
53	Maquoketa	905.00		905.00	329.46			
54	Waverly	962.50		213.37	1,175.87	212.26		
55	Belle Plaine	3,007.30		391.82	3,399.12			
56	Indianola	1,325.00			70.94			

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

No. in order of population	Cities	General Government Expenditures									
		Election Expenses					City Hall and Other Buildings				
		Salaries and wages	Retirements or outlay	Miscellaneous	Total election expense	Total printing and stationery	Salaries and wages	Retirements or outlay	Miscellaneous	Total city hall and other buildings	No. in order of population
1	Des Moines	22,947.53	20,006.50		20,006.50	31,879.06	1,448.75	16,468.08	49,791.49	1	
2	Sioux City	2,387.25	1,233.72		1,233.72	12,539.00	5,908.64	23,546.19	42,078.92	2	
3	Davenport	7,000.33	508.50		581.28	1,479.78	6,724.28	8,000.00	8,074.51	3	
4	Cedar Rapids	2,832.55	6,056.10		1,988.37	5,043.47	2,333.60	35.00	2,105.67	4	
5	Dubuque	4,309.49	1,350.00		423.81	1,782.81	1,979.25		3,991.97	5	
6	Council Bluffs	3,112.44	2,806.12		3,391.51	6,287.43	4,246.50	8,338.40	800.64	6	
7	Waterloo	1,038.70			7.00	1,500.00		99.25	3,369.89	7	
8	Clinton	1,005.00						2,606.81	1,731.05	8	
9	Burlington	1,275.71			9.60	9.60	2,651.02		2,651.02	9	
10	Ottumwa	2,208.66	2,100.51		528.24	2,628.75	8,736.13	3.20	8,736.33	10	
11	Mason City	874.66	482.88		471.34	954.22	1,300.00	33,376.37	4,064.25	11	
12	Ft. Dodge	3,554.76			60.43	60.43		635.67	4,729.93	12	
13	Marshalltown	742.64	470.45		263.21	739.66		472.43	498.02	13	
14	Muscatine	1,401.60			1,426.33	1,650.33	1,050.00		3,234.84	14	
15	Iowa City	2,490.00	494.76		492.75	987.51	3,454.07		279.67	15	
16	Keokuk	842.20			287.10	287.10			3,733.64	16	
17	Boone	3,554.76	325.16		327.80	196.29	524.45	840.00	2,134.41	17	
18	Pt. Madison	1,121.53			944.84	944.84	150.00		29.26	18	
19	Oskaloosa	321.83	898.33		640.56	1,533.71	1,476.38	166.85	1,612.23	19	
20	Ames	1,461.23	900.25		68.28	1,028.53	1,538.22	1,044.47	2,022.69	20	
21	Centerville	356.40	873.31		320.22	1,199.53			324.00	21	
22	Oreston	794.41	512.62		240.55	763.37	180.00		292.94	22	
23	Oelwein	919.82	647.79		214.82	862.61	1,875.00	1,104.35	1,137.38	23	
24	Newton	1,289.26	914.24		79.50	869.74	330.00	1,259.18	1,008.19	24	
25	Cedar Falls	1,283.91	249.70		65.00	814.70				25	
26	Webster City	289.11	101.75		5.90	106.75	496.20		278.11	26	
27	Charles City	78.30	337.62		162.83	306.83			231.37	27	
28	Fairfield	380.63	86.50		36.40	132.90			495.48	28	
29	Perry	776.14							900.00	29	
30	Red Oak	1,165.25	79.55	101.05		240.60			819.34	30	
31	Atlantic	684.14	114.50		107.00	221.56	771.75	1,561.01	2,517.80	31	
32	Shenandoah	991.31							211.81	32	
33	Chariton	364.85			87.61	87.61			802.62	33	
34	Albia	288.02	96.00		78.81	174.81			559.86	34	
35	Betherville	404.66			126.25	126.25			1,902.19	35	
36	Cherokee	698.03	185.10		64.32	249.43			725.94	36	
37	Spencer	176.55	73.75		132.15	185.90			1,065.77	37	
38	Clarinda	527.29			128.40	128.40				38	
39	Grinnell	416.78	94.50		75.52	170.02	183.00	221.38	644.03	39	
40	Le Mars	272.81			96.35	182.35	120.00		1,030.58	40	
41	Marion	1,560.50			449.78	87.00	213.90		879.55	41	
42	Carroll	2,746.74							473.58	42	
43	Mt. Pleasant	2,461.61							585.00	43	
44	Valley Junction	1,015.00			130.55	286.30			800.74	44	
45	Washington	425.49	150.02		143.92	150.02	1,326.02	10,000.00	11,326.02	45	
46	Missouri Valley	139.75	5.38		149.23	149.30			148.66	46	
47	Eagle Grove	677.09	91.50		30.40	135.10	1,035.90		30.45	47	
48	Decorah	773.05			105.00	105.00			1,594.06	48	
49	Iowa Falls	302.67			11.73	11.73			307.15	49	
50	Algona	190.56			88.50	88.50				50	
51	Storm Lake	644.98	246.60		229.23	474.83		1,172.75	1,396.77	51	
52	Knoxville	821.00			161.58	161.58			191.53	52	
53	Maquoketa	679.34	106.69		65.00	174.00			587.51	53	
54	Waverly	189.55	107.50		87.75	196.25			218.57	54	
55	Belle Plaine	233.94			5.00	74.00			350.76	55	
56	Indianola	410.79	82.50		86.38	118.88			139.14	56	



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

No. in order of population	Cities	General Government				
		Municipal League		Miscellaneous		
		Dues	Other expenses	Total municipal league	Salaries and wages	Betterment or outlay
	Grand Total.....	\$ 2,480.00	\$ 1,654.85	\$ 4,134.85	\$ 54,066.90	\$ 13,591.80
1	Des Moines.....	60.00		60.00	38,010.30	
2	Sioux City.....	60.00	117.33	177.33		36.00
3	Davenport.....	60.00		60.00	7,572.00	
4	Cedar Rapids.....	50.00		50.00		
5	Dubuque.....	50.00		50.00		
6	Council Bluffs.....	50.00	24.00	74.00		
7	Waterloo.....	50.00		50.00		
8	Clinton.....	40.00		40.00		
9	Burlington.....	40.00		40.00		
10	Ottumwa.....	40.00	57.92	97.92		
11	Mason City.....	40.00		40.00		
12	Pt. Dodge.....	40.00	32.38	72.38		
13	Marshalltown.....	40.00		40.00	2,078.00	1,139.00
14	Muscatine.....	40.00	35.00	75.00		
15	Iowa City.....	40.00		40.00		
16	Keokuk.....	40.00		40.00	1,488.20	
17	Boone.....	40.00	19.85	59.85		
18	Pt. Madison.....	40.00	96.80	136.80	504.20	
19	Oskaloosa.....	30.00		30.00		
20	Ames.....	30.00	94.05	124.05		
21	Centerville.....	30.00		30.00	281.40	111.00
22	Creston.....	30.00		30.00	402.50	
23	Oelwein.....	30.00		30.00		
24	Newton.....	30.00		30.00		
25	Cedar Falls.....	30.00		30.00	1,505.00	
26	Webster City.....	30.00		30.00		
27	Charles City.....	30.00		30.00		
28	Fairfield.....	30.00		30.00	43.07	
29	Perry.....	30.00	96.40	126.40		
30	Red Oak.....	30.00	29.45	59.45		
31	Atlantic.....	30.00		30.00		
32	Shenandoah.....	30.00		30.00		
33	Chariton.....	30.00		30.00	30.00	1,596.88
34	Albia.....	30.00		30.00		
35	Estherville.....	30.00	42.18	72.18		
36	Cherokee.....	30.00		30.00		
37	Spencer.....	30.00		30.00	120.00	1,027.50
38	Clarinda.....	30.00	75.00	105.00		
39	Grinnell.....	30.00		30.00		
40	Le Mars.....	30.00		30.00		
41	Marion.....	30.00		30.00		
42	Carroll.....	30.00	51.30	81.30		1,455.52
43	Mt. Pleasant.....	30.00		30.00	1,100.00	400.00
44	Valley Junction.....	30.00		30.00		
45	Washington.....	30.00		30.00		
46	Missouri Valley.....	30.00	29.94	49.94		
47	Eagle Grove.....	30.00		30.00	756.71	2,036.00
48	Decorah.....	30.00	116.00	146.00		
49	Iowa Falls.....	30.00		30.00		
50	Algona.....	30.00		30.00		
51	Storm Lake.....	30.00		30.00		1,384.00
52	Knoxville.....	30.00		30.00		
53	Maquoketa.....	30.00		30.00		
54	Waverly.....	30.00	17.01	47.01	300.00	
55	Belle Plaine.....	30.00	51.33	81.33		
56	Indianola.....	30.00		30.00		

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

No. in order of population	Miscellaneous	Total miscellaneous	Total general government	Municipal Water Industries						
				Water		Industries				
				Salaries and wages	Betterment or outlay	Miscellaneous				
	\$ 73,480.14	\$ 141,738.92	\$ 1,324,010.72	\$ 790,611.83	\$ 1,255,123.51	\$ 727,881.69	\$ 2,773,617.94			
1		38,010.20	184,571.27			80,764.13	80,764.13			1
2	2,866.00	2,902.00	95,635.12	104,085.43		72,533.18	72,533.18			2
3	2,900.23	10,502.83	90,153.75			140,880.30				3
4			66,306.20	55,009.01	54,034.13	21,329.87	130,468.01			4
5	1,861.06	1,861.06	50,221.08	29,633.63	30,929.58	88,777.80	105,341.06			5
6	1,026.58	1,026.58	58,530.22	53,223.06	80,434.23	97,631.12	231,280.31			6
7	2,470.08	2,470.08	39,312.78	40,239.83		2,411.36	132,927.30			7
8	668.32	668.32	20,519.68							8
9	4,418.64	4,418.64	30,904.06			28,619.36	28,619.36			9
10	6,178.16	6,178.16	46,056.73	23,518.20	38,781.70	107,922.17	170,222.07			10
11	3,014.33	3,014.33	60,314.56	40,349.78	49,787.40	1,341.00	91,478.18			11
12	2,820.88	2,820.88	31,786.00	37,918.06	24,739.84	8,159.75	70,817.65			12
13	8,908.90	12,156.90	38,698.20							13
14			298.08	298.08	12,983.86	16,385.32	18,496.45	47,805.69		14
15	1,866.38	3,354.64	24,410.26	12,734.38				12,734.38		15
16	334.48	334.48	20,540.08	10,380.00				10,380.00		16
17	1,148.95	1,653.21	15,759.05	21,610.92		97,244.18	58,855.10			17
18	256.00	256.00	12,243.64		10,045.10		10,045.10			18
19	40.00	40.00	12,277.20	12,294.00	21,900.50	20,874.01	55,071.60			19
20			14,772.90	18,730.41	15,413.87	4,790.85	38,825.13			20
21	1,700.46	2,161.86	7,447.42							21
22	55.00	8,700.06	457.50							22
23	992.44	992.44	11,732.67	4,958.46	15,287.71	1,211.00	21,487.20			23
24	788.88	788.88	8,880.04	9,383.50	30,660.51		40,252.01			24
25	2,108.80	4,610.92	11,018.26	7,961.34	4,307.74	10,050.32	22,319.40			25
26	138.40	138.40	4,025.42	4,380.55		6,154.91	10,535.40			26
27	631.67	631.67	5,209.30	4,149.35	7,450.79	8,758.32	20,358.46			27
28	43.67	43.67	2,916.07	7,787.51	9,068.89	268.98	17,125.33			28
29	402.11	402.11	7,785.41	6,454.31	17,005.58	2.25	23,440.14			29
30			5,243.77	8,340.53	7,740.42	6,740.29	22,540.13			30
31			5,197.03	22,691.75	14,449.30	211.23	37,352.28			31
32	600.01	600.01	5,483.28	7,334.28	8,645.79	1,884.18	18,064.35			32
33		1,616.88	5,946.75	3,329.45	2,782.96	88.97	6,201.37			33
34	380.00	380.00	3,385.58	6,127.04	4,608.54	5,890.10	16,623.68			34
35	28.00	28.00	5,375.07	1,410.00	4,216.67	1,376.68	7,033.35			35
36	822.34	822.34	7,157.43	7,725.02	4,601.92	10,308.80	17,530.79			36
37	513.33	1,600.92	5,768.37	6,780.03	3,885.36		10,671.89			37
38	504.82	504.82	7,784.00	11,986.32			11,986.32			38
39	1,497.17	1,497.17	7,464.98	4,307.00	29,452.00	1,074.07	34,833.67			39
40			3,873.48							40
41			3,789.00							41
42	378.39	1,836.91	6,512.88	8,604.81	19,380.12	277.71	21,722.14			42
43		1,500.00	6,012.89	1,027.16	3,606.66	4,908.94	8,727.76			43
44	131.20	131.20	1,653.94	2,923.97	19,727.50	6,740.84	29,421.40			44
45	63.74	63.74	16,981.47	5,727.55	10,671.00	680.65	16,970.29			45
46			4,533.30	9,776.91			9,776.91			46
47		2,793.37	7,538.02	2,053.00	610.75	1,857.75	4,521.50			47
48	4.25	4.25	4,931.01	968.05	5,281.90	2,305.72	8,566.36			48
49	172.47	172.47	4,024.58	3,582.00	8,256.32	5,072.85	16,911.17			49
50	302.80	302.80	1,297.94	4,781.77	1,746.73	2,873.82	9,402.30			50
51			1,234.90	3,328.22	5,078.19	5,807.29	30,868.50			51
52	185.29	135.29	1,827.88	3,225.80	10,917.58	289.60	14,533.32			52
53			2,705.91	5,169.06	1,968.05		6,737.10			53
54	385.00	685.00	2,713.37	2,335.50	4,570.01	71.71	6,977.22			54
55			4,129.71	3,810.86	1,888.41	901.66	6,100.91			55
56	45.00	45.00	2,168.11	5,024.41	4,614.22	976.83	8,614.46			56

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

No. in order of population	Cities	General Government					No. in order of population
		Municipal League			Miscellaneous		
		Dues	Other expenses	Total municipal league	Salaries and wages	Betterment or outlay	
57	Manchester						
58	Denison	20.00	20.81	40.81			
59	Independence	20.00		20.00			
60	Hampton	20.00	28.30	48.30			
61	Vinton	20.00		20.00	152.10		
62	Jefferson	20.00		20.00			
63	Cresco	20.00		20.00			
64	Pella	20.00		20.00			
65	Winterset	20.00	40.85	60.85			
66	Sheldon	20.00		20.00			
67	Osage	20.00	15.15	35.15			
68	Clear Lake	20.00	20.00	40.00			
69	Eldora	20.00		20.00	648.70		
70	Mystic	20.00		20.00			
71	Harlan	20.00	159.50	179.50			
72	Nevada	20.00		20.00			
73	Clarion	20.00		20.00			
74	Oswalo	20.00	30.00	50.00			
75	Emmetsburg						
76	Sac City	20.00		20.00			
77	Waukon	20.00		20.00			
78	Tama	20.00	21.00	41.00			
79	Glenwood	20.00		20.00			
80	Hawarden	20.00		20.00			
81	Colfax	20.00	26.00	46.00	119.00		
82	Bettendorf	20.00		20.00			
83	New Hampton	20.00	111.30	131.30			
84	Anamosa						
85	Bloomfield	443.24		443.24			
86	Sigourney	20.00		20.00			
87	Humboldt	20.00		20.00			
88	Monticello	20.00		20.00			
89	Lake City	20.00		20.00	880.75		
90	Rockwell City	20.00		20.00			
91	Madrid	20.00	34.02	54.02			
92	Audubon	20.00		20.00			
93	Marengo	20.00		20.00			
94	Tipton	20.00		20.00	50.00		
95	Rock Rapids	20.00		20.00			
96	Dyersville	20.00		20.00			
97	Ida Grove	20.00	19.09	39.09			
98	Villica				625.00	629.05	
99	Osawa	10.00		10.00			
100	Bedford	20.00	22.00	42.00			
101	Forest City	10.00		10.00			
102	Elmon	20.00		20.00			
103	De Witt	10.00		10.00			
104	Leon	10.00		10.00			
105	Hamburg	10.00		10.00		2,063.84	
106	Corning	20.00		20.00			
107	Seymour	10.00	62.04	72.04			
108	Toledo	10.00		10.00			
109	What Cheer	10.00		10.00			
110	Stuart	10.00		10.00			

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926 TOTAL

Miscellaneous	Total miscellaneous	Total general government	Municipal Industries Water Works				No. in order of population
			Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
264.00	264.00	3,813.49	2,435.00	5,541.87	565.87	8,542.74	57
2,014.35	2,014.35	4,384.42	16,919.12	5,541.87	22,200.96	16,919.12	58
		5,413.32	112,248.63			23,548.09	59
		15,486.69	2,238.98			37,384.47	60
		2,800.53	1,833.86			5,905.35	61
		3,911.06	1,544.50			4,091.61	62
		2,514.39				4,744.40	63
		4,034.00				7,408.43	64
		3,109.81				20,061.40	65
		206.04				1,077.41	66
		3,700.84	3,627.06			20,850.45	67
		4,323.04	1,404.45			6,986.62	68
		3,015.27	3,009.73			829.65	69
		2,966.24	7,494.22			11,267.77	70
		1,451.45				2,187.04	71
		2,107.51	4,170.00			5,578.40	72
		1,640.84	1,492.94			4,668.42	73
		2,518.92				5,900.00	74
		1,134.56	3,541.99			371.38	75
		1,806.29	2,683.17			3,941.99	76
		2,012.97				4,818.08	77
		3,063.45	2,620.50			10,949.63	78
		3,642.66	964.04			5,840.25	79
		3,535.50	1,579.73			8,000.75	80
		3,568.68	19,703.10			10,573.77	81
		11.00	1,350.00			3,433.48	82
		2,248.05				5,013.21	83
		196.50	2,066.33			88.40	84
		443.24	1,248.72			3,985.48	85
		458.08	3,629.81			10,742.05	86
		11.71	1,847.00			3,945.73	87
			2,018.94			3,834.92	88
			1,235.84			1,800.00	89
			4,128.85			6,875.38	90
			1,155.72			9,712.25	91
			1,657.47			165.65	92
			2,324.28			4,997.10	93
			5,296.59			18,357.19	94
			2,901.45			3,800.91	95
			1,122.50			1,364.48	96
			2,050.82			5,037.88	97
			1,800.12			6,789.23	98
			1,480.37			2,819.66	99
			1,749.06			6,252.60	100
			4,210.26			5,071.11	101
			801.07			1,935.00	102
			2,450.49			1,529.76	103
			1,105.38			924.64	104
			863.97			5,196.48	105
			6,056.42			1,012.38	106
			3,761.89			445.80	107
			4,055.50			982.81	108
			2,102.19			11,309.13	109
			1,434.58			829.07	110
			5,934.67			3,618.91	111
			320.66			2,006.21	112
			692.89			113.41	113
			1,637.04			58.94	114
						1,935.00	115
						2,789.48	116
						924.64	117
						5,259.19	118
						1,012.38	119
						445.80	120
						1,810.57	121
						4,723.78	122
						2,006.21	123
						1,409.31	124
						3,579.90	125
						380.47	126
						2,718.88	127
						1,900.80	128
						2,677.09	129
						2,762.77	130
						5,291.36	131
						3,550.12	132

†Light and water combination.









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

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Retirements or outlay	Miscellaneous	Total library
	Grand Total.....	\$ 328,111.62	\$ 162,183.11	\$ 107,429.37	\$ 597,724.16
1	Des Moines.....				
2	Sioux City.....	31,074.45	7,713.57	11,903.38	50,691.40
3	Davenport.....	28,261.05	25,716.26	1,639.43	55,616.74
4	Cedar Rapids.....	17,892.30	9,615.12	4,272.45	31,779.87
5	Dubuque.....	11,184.30	5,947.50	5,576.39	22,408.19
6	Council Bluffs.....	16,856.27	9,375.18	1,446.62	27,778.07
7	Waterloo.....	21,063.59	11,250.00	4,673.89	36,987.57
8	Clinton.....	17,411.78			17,411.78
9	Burlington.....	7,897.42	7,238.54	3,098.32	18,234.28
10	Okmawa.....	9,897.40	3,379.79	8,330.12	21,567.31
11	Mason City.....	12,859.72	6,283.71	4,143.14	23,286.57
12	Pt. Dodge.....	8,300.43	2,738.15	3,406.50	14,514.08
13	Marshalltown.....	5,771.68	2,010.59	2,577.57	10,759.84
14	Muscatine.....	6,863.00	3,702.80	1,572.20	12,138.00
15	Iowa City.....	11,402.40			11,402.40
16	Keokuk.....	5,103.00	5,025.70	829.40	11,058.10
17	Boone.....	4,189.27	4,456.34		8,645.61
18	Pt. Madison.....	5,063.34			5,063.34
19	Oskaloosa.....	5,976.69		5,564.51	11,541.20
20	Ames.....				
21	Centerville.....	1,182.25	681.49	623.01	2,385.75
22	Creston.....				
23	Oelwein.....	1,384.00	956.18	127.75	2,467.93
24	Newton.....				
25	Cedar Falls.....	2,140.46	960.71	846.39	3,947.56
26	Webster City.....	876.00			876.00
27	Charles City.....				
28	Fairfield.....			5,380.96	5,380.96
29	Perry.....	1,825.00	1,895.33		3,720.33
30	Red Oak.....	2,314.50	2,643.65		4,958.15
31	Atlantic.....	2,719.48			2,719.48
32	Shenandoah.....	2,383.20	1,185.61	988.12	4,556.93
33	Chariton.....	2,860.00	2,239.45		5,099.45
34	Albia.....	1,648.16	2,205.88	328.58	4,182.62
35	Betherville.....	1,620.05	593.69	274.47	2,488.21
36	Cherokee.....	2,527.00	277.24	1,724.46	4,528.70
37	Spencer.....	1,795.65	1,369.68		3,165.33
38	Clarinda.....			5,505.53	5,505.53
39	Grinnell.....	3,241.90	2,300.21		5,542.11
40	Le Mars.....			3,658.47	3,658.47
41	Marion.....	1,022.61	460.17	594.88	2,077.66
42	Carroll.....	4,581.45			4,581.45
43	Mt. Pleasant.....	1,727.20	1,307.83	1,311.43	4,346.46
44	Valley Junction.....				
45	Washington.....	1,319.50	1,045.88	225.82	2,591.20
46	Missouri Valley.....	2,313.31			2,313.31
47	Eagle Grove.....	1,240.35	2,006.96		3,247.31
48	Decorah.....		8.77	2,321.31	2,330.08
49	Iowa Falls.....	1,586.36		2,413.01	3,999.37
50	Algona.....				
51	Storm Lake.....	2,507.82	1,440.83	1,035.47	4,974.12
52	Knoxville.....	2,474.27			2,474.27
53	Maquoketa.....	1,730.00	1,521.12		3,251.12
54	Waverly.....	1,036.25	1,907.21	23.02	2,966.48
55	Belle Plaine.....				
56	Indianola.....	2,554.40	1,388.02	745.76	4,688.18

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

Total hospital	Municipal Industries				Total municipal Industries	No. in order of population
	Miscellaneous					
	Salaries and wages	Retirements or outlay	Miscellaneous	Total miscellaneous		
\$ 35,168.69	\$ 79,892.35	\$ 31,410.11	\$ 57,590.90	\$ 168,893.36	\$ 6,090,066.77	
	4,687.00	3,630.00	5,084.07	13,351.07	863,438.07	1
	1,650.00		1,198.44	2,848.44	508,356.97	2
	8,080.50		15,409.12	23,579.62	217,997.71	3
					227,076.91	4
	1,375.00	7,388.00	2,644.90	11,407.90	337,154.20	5
	3,110.05			3,110.05	305,626.08	6
	4,559.07	1,323.28	1,373.15	7,255.50	210,620.81	7
					35,189.06	8
					60,858.00	9
	329.69			329.69	205,738.03	10
	6,901.50	79.83	18.32	6,999.65	131,131.07	11
	5,934.50	103.05	1,196.05	7,203.60	100,730.50	12
					30,528.50	13
					204,712.04	14
	1,635.20			1,635.20	43,743.00	15
					61,628.49	16
					75,799.01	17
					17,070.68	18
		180.25		180.25	73,528.64	19
	4,232.00	439.94	294.92	4,966.76	233,184.28	20
	1,694.14		219.00	1,913.14	7,644.94	21
					7,395.50	22
	5,485.61		9,130.75	9,130.75	26,029.96	23
	24,036.26	339.00	273.42	612.42	96,500.07	24
					147,550.87	25
					116,841.08	26
	2,700.00		355.63	3,055.63	23,181.40	27
					37,859.44	28
	5,437.24	5,743.73	2,625.00	13,805.97	39,459.78	29
					41,203.07	30
					133,264.26	31
	820.00	2,597.19	880.43	4,297.62	31,972.04	32
					10,292.64	33
					21,151.04	34
		1,141.85	561.42	1,703.27	62,536.33	35
					26,368.58	36
					119,807.18	37
			4,407.00	4,407.00	25,009.59	38
					49,595.60	39
		1,848.84		1,848.84	6,467.78	40
		105.50	358.01	463.51	5,352.27	41
					30,219.11	42
		1,099.45	122.27	1,221.72	86,035.07	43
			67.01	67.01	29,885.41	44
		1,800.00		1,800.00	30,214.64	45
	1,200.00				12,916.27	46
					13,524.94	47
			5.50	5.50	13,223.53	48
	1,716.82	1,667.19		3,384.01	25,707.07	49
					53,445.20	50
					26,835.20	51
					21,749.97	52
					26,807.48	53
					78,453.36	54
					6,429.76	55
					71,088.74	56

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

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Benefits or outlay	Miscellaneous	Total library
57	Manchester	2,652.00			2,652.00
58	Denison			2,309.01	2,309.01
59	Independence	1,102.49	857.66	283.85	2,233.91
60	Hampton	1,840.38	2,158.20	327.74	4,326.32
61	Vinton	990.00		972.84	1,962.84
62	Jefferson				
63	Cresco			3,034.15	3,034.15
64	Pella	1,601.87	1,303.78	970.85	3,776.50
65	Winterset	3,504.44			3,504.44
66	Sheldahl				
67	Osage	1,443.00	1,089.54	1,089.45	3,621.99
68	Clear Lake	1,340.00	1,647.79	10.00	2,997.79
69	Eldora	1,315.73	3,101.98		4,417.71
70	Mystic				
71	Harlan	1,701.50	863.31	275.26	2,840.07
72	Nevada	1,569.23	462.46	735.34	2,767.03
73	Clarion	1,385.00	300.00	966.54	2,641.54
74	Osceola	2,037.18			2,037.18
75	Emmetsburg	1,220.00	312.32	515.40	2,047.72
76	Sac City				
77	Waukon			561.44	1,611.44
78	Tama	1,672.44			1,672.44
79	Glenwood	777.67	412.22		1,189.89
80	Hawarden	1,020.00	1,360.44		2,380.44
81	Colfax				
82	Bettendorf			700.00	700.00
83	New Hampton	882.20	2,297.85	882.10	4,062.15
84	Anamosa	880.00	574.24	1,454.24	2,908.48
85	Bloomfield	1,028.28	991.72	570.69	2,590.69
86	Sigourney	1,080.00	1,209.70	121.60	2,411.30
87	Humboldt	730.00		1,838.80	2,413.50
88	Monticello	1,131.05	847.39	112.89	2,091.33
89	Lake City	600.00	793.27		1,393.27
90	Rockwell City	1,071.00	529.88	1,225.18	2,826.06
91	Madrid				
92	Andubon	2,574.96		772.54	3,347.50
93	Marengo	826.75			826.75
94	Tipton	1,878.30	1,022.40	242.00	3,142.70
95	Rock Rapids	906.00	871.91	114.40	1,892.31
96	Dyersville				
97	Ida Grove		57.30	400.44	457.74
98	Villena	2,244.20			2,244.20
99	Onawa				
100	Bedford	2,305.00			2,305.00
101	Forest City	700.00	1,290.15	90.90	2,081.05
102	Elmon		968.15		968.15
103	De Witt				
104	Leon	400.00	715.87		1,115.87
105	Hamburg	842.00	705.46	61.65	1,609.11
106	Corning			1,716.45	1,716.45
107	Seymour				
108	Toledo			831.44	831.44
109	What Cheer				
110	Stuart	836.05		35.00	871.05

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—TOTAL

No. in order of population	Total hospital	Municipal Industries				Total municipal industries	No. in order of population
		Miscellaneous					
		Salaries and wages	Benefits or outlay	Miscellaneous	Total miscellaneous		
57						12,716.57	57
58						76,785.00	58
59						60,773.02	59
60		1,400.00				1,400.00	60
61		501.07	312.28	25.00		838.35	61
62						8,616.52	62
63						11,421.32	63
64		448.00		1,149.98	1,598.04	68,816.56	64
65					1,194.35	32,367.72	65
66						35,046.84	66
67						14,586.35	67
68						21,649.17	68
69						13,800.90	69
70						90.23	70
71		920.00	99.60	38.40	1,058.00	69,485.42	71
72						9,585.00	72
73		1,027.97			1,027.97	10,563.43	73
74				115.06	115.06	7,128.40	74
75		780.20		845.17	1,625.37	14,213.43	75
76		1,254.52			1,254.52	13,581.73	76
77		1,112.37			1,112.37	10,825.41	77
78		930.21			930.21	15,645.34	78
79		561.95			561.95	7,090.23	79
80						61,536.14	80
81						4,178.15	81
82						700.00	82
83		1,027.58	60.23	60.60	1,148.41	38,058.59	83
84						13,808.67	84
85						52,740.64	85
86						9,724.57	86
87				354.41	354.41	12,220.75	87
88				5.40	5.40	26,208.67	88
89		1,708.62	2,976.77	1,965.61	6,650.00	12,619.91	89
90					1,776.10	1,776.10	90
91		1,158.96			1,158.96	28,414.46	91
92						11,045.32	92
93						11,550.64	93
94						6,637.39	94
95						35,919.17	95
96						76,000.07	96
97						4,908.51	97
98					400.00	5,115.70	98
99					149.00	11,032.53	99
100		1,650.00	3,511.49	245.45	5,406.94	45,377.83	100
101		435.66			435.66	10,015.44	101
102				54.23	54.23	6,986.44	102
103		450.50	761.83		1,212.33	16,076.47	103
104						5,041.91	104
105						10,031.40	105
106						4,908.95	106
107				614.16	614.16	9,170.92	107
108						21,819.28	108
109						9,041.98	109
110					510.90	2,842.26	110
						31,697.81	110

TABLE NO 2-F—CITIES—EXPENDITURES—WARRANTS OUTSTANDING

No. in order of population	Cities	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total police department
	Grand total.....	\$ 1,248,872.99	\$ 51,547.45	\$ 116,824.32	\$ 1,417,344.76
1	Des Moines.....	309,076.83	5,768.35	25,891.55	341,236.73
2	Sioux City.....	145,447.10	.....	36,184.27	181,595.37
3	Davenport.....	106,765.87	.....	13,530.46	120,236.33
4	Cedar Rapids.....	63,538.53	6,902.25	13,022.81	83,518.59
5	Dubuque.....	66,036.64	2,035.06	3,478.18	72,449.88
6	Council Bluffs.....	39,223.12	4,451.30	1,431.39	45,105.81
7	Waterloo.....	57,837.88	2,055.67	3,308.96	63,222.51
8	Clinton.....	26,997.49	834.08	670.97	28,502.55
9	Hurlington.....	31,877.76	4,130.36	3,043.38	39,051.50
10	Ottumwa.....	20,436.14	2,783.09	435.15	24,704.38
11	Mason City.....	27,948.43	7,273.66	688.56	35,910.65
12	Ft. Dodge.....	26,290.83	915.82	2,486.43	29,693.08
13	Marshalltown.....	9,154.21	852.10	1,030.24	11,036.55
14	Muscatine.....	15,929.76	3,000.00	.....	18,929.76
15	Iowa City.....	12,150.58	.....	1,738.32	13,888.90
16	Keokuk.....	18,901.74	3,192.67	550.63	22,644.04
17	Boone.....	13,279.81	971.25	459.90	14,710.06
18	Pt. Madison.....	10,023.61	.....	10,023.61	20,047.22
19	Oskaloosa.....	8,847.12	38.00	829.70	9,714.82
20	Ames.....	6,791.22	.....	798.93	7,589.15
21	Centerville.....	5,480.01	.....	272.95	5,752.96
22	Creston.....	4,844.11	.....	322.59	5,166.70
23	Olewein.....	3,804.70	.....	261.18	4,065.88
24	Newton.....	6,051.64	707.08	.....	7,258.72
25	Cedar Falls.....	5,588.43	.....	53.00	5,641.43
26	Webster City.....	4,840.10	.....	301.11	5,141.21
27	Charles City.....	4,173.77	.....	87.56	4,261.33
28	Fairfield.....	3,234.27	39.42	.....	3,273.69
29	Perry.....	4,603.24	386.94	.....	5,000.18
30	Red Oak.....	2,648.60	95.42	104.78	2,848.80
31	Atlantic.....	4,728.78	.....	103.92	4,832.70
32	Shenandoah.....	3,798.22	614.96	191.80	4,596.98
33	Chariton.....	1,470.68	.....	1,370.38	2,841.06
34	Albia.....	2,113.43	11.64	.....	2,125.07
35	Esterville.....	3,650.00	.....	781.11	4,431.11
36	Cherokee.....	3,035.20	.....	43.99	3,079.19
37	Spencer.....	5,134.86	.....	4,373.77	9,508.63
38	Clarinda.....	4,373.77	.....	2,184.28	6,558.05
39	Grinnell.....	4,651.35	184.72	547.50	5,383.57
40	Le Mars.....	6,250.00	668.78	.....	6,918.78
41	Marion.....	2,763.38	.....	55.87	2,819.25
42	Carroll.....	4,479.39	6.85	27.56	4,513.80
43	Mt. Pleasant.....	3,473.75	.....	253.93	3,727.68
44	Valley Junction.....	1,470.00	.....	233.39	1,703.39
45	Washington.....	2,588.16	191.94	153.83	2,933.93
46	Missouri Valley.....	3,560.00	.....	3,560.00	7,120.00
47	Eagle Grove.....	3,550.00	.....	3,550.00	7,100.00
48	Decorah.....	4,037.21	.....	4,037.21	8,074.42
49	Iowa Falls.....	3,225.00	.....	3,225.00	6,450.00
50	Algona.....	2,900.75	.....	2,900.75	5,801.50
51	Storm Lake.....	3,433.50	253.30	89.30	3,776.10
52	Knoxville.....	2,342.50	.....	35.00	2,377.50
53	Maguoket.....	2,544.20	139.61	.....	2,683.81
54	Waverly.....	1,809.31	.....	22.22	1,831.53
55	Belle Plaine.....	2,643.90	361.43	.....	3,005.33
56	Indianola.....	2,510.97	104.00	606.20	3,221.17

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

No. in order of population	Protection of Life and Property							
	Fire Department				Municipal and Police Courts			
	Salaries and wages	Betterments or outlay	Miscellaneous	Total fire department	Salaries and wages	Betterments or outlay	Miscellaneous	Total municipal and police court
	\$ 1,354,343.10	\$ 234,835.14	\$ 171,911.30	\$ 1,781,089.54	\$ 70,332.14	\$ 2,320.96	\$ 9,217.88	\$ 81,870.96
1	398,998.50	2,435.00	25,848.09	427,281.59	34,655.20	.....	.....	34,655.20
2	156,833.65	14,710.00	.....	171,543.71	2,400.00	.....	100.00	2,500.00
3	103,305.98	.....	80,208.03	163,514.01	.....	.....	.....	163,514.01
4	107,772.11	30,585.88	15,110.88	153,468.87	.....	.....	.....	153,468.87
5	98,293.11	14,690.94	9,067.00	119,951.05	1,800.00	.....	38.50	1,838.50
6	58,917.33	8,644.53	537.73	68,099.59	7,024.92	897.85	4,403.00	12,325.77
7	84,013.84	10,433.27	6,573.54	101,020.65	8,637.32	622.75	2,689.71	11,949.78
8	44,917.06	10,503.41	1,137.84	56,558.31	3,250.00	494.76	.....	4,039.56
9	31,598.40	3,364.24	1,020.67	36,983.31	1,620.00	.....	.....	1,620.00
10	29,933.80	28,615.92	132.22	49,641.94	.....	.....	.....	49,641.94
11	26,500.44	9,168.37	2,332.24	38,001.05	.....	.....	.....	38,001.05
12	33,206.51	25,118.57	1,806.96	60,222.04	1,500.00	.....	.....	61,722.04
13	15,448.72	11,297.50	2,976.93	29,723.15	.....	.....	643.99	3,066.49
14	15,363.32	2,142.11	.....	20,757.08	.....	.....	.....	20,757.08
15	11,020.67	.....	4,094.58	15,715.25	.....	.....	87.50	87.50
16	39,092.20	2,110.01	.....	22,202.21	.....	.....	.....	22,202.21
17	11,251.67	9,415.90	.....	20,667.57	.....	.....	.....	20,667.57
18	12,678.09	1,140.00	1,458.92	15,277.01	.....	.....	34.30	34.30
19	8,161.90	849.84	766.58	9,778.32	.....	.....	.....	9,778.32
20	5,710.84	1,455.78	345.84	7,512.46	.....	.....	.....	7,512.46
21	7,787.50	.....	5,932.32	8,730.32	.....	.....	.....	8,730.32
22	4,182.87	840.84	281.68	5,305.39	.....	.....	.....	5,305.39
23	1,810.00	1,073.05	431.32	3,314.37	1,480.00	.....	10.00	1,490.00
24	3,942.00	642.02	1,600.00	6,184.02	.....	.....	.....	6,184.02
25	3,970.05	299.64	525.29	4,875.08	.....	.....	.....	4,875.08
26	1,776.51	.....	2,840.33	300.00	300.00	.....	180.00	480.00
27	3,922.68	716.00	988.18	5,626.21	.....	.....	160.00	160.00
28	2,245.00	525.59	.....	2,770.59	.....	.....	.....	2,770.59
29	2,817.00	824.18	600.23	4,241.41	.....	.....	.....	4,241.41
30	2,733.85	2,043.94	569.19	5,446.66	29.10	.....	3.00	32.10
31	2,655.68	869.39	407.42	4,232.49	.....	.....	.....	4,232.49
32	3,535.84	207.58	84.90	3,828.32	1,000.00	303.61	9.62	1,313.23
33	166.74	1,164.38	160.21	1,491.78	.....	.....	.....	1,491.78
34	1,831.50	152.83	471.89	2,456.22	.....	.....	.....	2,456.22
35	809.00	.....	541.89	1,484.89	.....	.....	.....	1,484.89
36	1,751.00	1,127.00	322.01	3,200.01	.....	.....	.....	3,200.01
37	1,472.00	453.53	.....	2,324.53	.....	.....	.....	2,324.53
38	2,184.28	.....	.....	2,184.28	.....	.....	.....	2,184.28
39	3,243.55	11,637.14	265.37	15,146.00	1,117.00	.....	511.16	1,628.06
40	1,683.50	51.09	.....	1,734.59	.....	.....	17.70	17.70
41	1,766.20	390.79	.....	2,156.99	.....	.....	.....	2,156.99
42	2,655.68	786.89	.....	3,442.57	.....	.....	.....	3,442.57
43	1,600.00	.....	216.63	1,816.63	.....	.....	.....	1,816.63
44	363.00	.....	227.92	620.92	.....	.....	.....	620.92
45	3,350.16	1,565.81	51.91	4,967.88	.....	.....	.....	4,967.88
46	1,769.07	.....	.....	1,769.07	.....	.....	.....	1,769.07
47	680.00	1,287.50	.....	1,967.50	.....	.....	.....	1,967.50
48	2,049.25	.....	.....	2,049.25	.....	.....	.....	2,049.25
49	587.20	354.00	.....	941.20	.....	.....	.....	941.20
50	440.00	.....	.....	440.00	.....	.....	.....	440.00
51	1,218.00	738.70	.....	1,956.70	.....	.....	.....	1,956.70
52	915.00	.....	.....	915.00	.....	.....	.....	915.00
53	840.35	250.00	.....	1,090.35	.....	.....	.....	1,090.35
54	1,530.00	1,084.87	56.69	2,671.56	.....	.....	.....	2,671.56
55	465.50	.....	1,004.34	1,469.84	.....	.....	.....	1,469.84
56	202.30	158.02	.....	360.32	1.55	2.00	.....	363.87

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

No. in order of population	Cities	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total police department
57	Manchester	2,585.80			2,585.80
58	Denison	1,788.60			1,788.60
59	Independence	2,767.28			2,767.28
60	Hampton	2,450.93	10.50		2,507.85
61	Vinton	2,383.25			2,383.25
62	Jefferson	1,975.50	38.55	50.36	2,064.41
63	Cresco	1,946.00			1,946.00
64	Pella	2,307.50	66.16		2,333.66
65	Winterset	1,958.33		63.65	2,029.99
66	Shelton	2,190.00		171.10	2,361.10
67	Osage	1,940.30	6.44		1,946.74
68	Clear Lake	2,326.30	363.92	35.55	2,726.07
69	Eldora	2,166.05			2,166.05
70	Mystic	780.00			780.00
71	Harlan	1,440.00	468.77	57.63	1,966.40
72	Nevada	1,652.28	480.04		2,132.32
73	Clarion	2,404.00	38.00		2,442.00
74	Osceola	1,005.25			1,005.25
75	Emmetsburg	2,461.00		131.65	2,592.65
76	Sac City	1,344.00			1,344.00
77	Waukon	1,200.00		79.97	1,279.97
78	Tama	2,058.21		82.31	2,060.52
79	Glenwood	1,622.42			1,622.42
80	Hawarden	1,508.40		12.50	1,520.90
81	Colfax	925.00	65.06		990.06
82	Bettendorf	1,660.00	491.05		2,151.05
83	New Hampton	1,636.50			1,636.50
84	Anamosa	1,320.00			1,320.00
85	Bloomfield	1,594.64	80.40		1,684.04
86	Sigourney	2,825.00	2.70		2,827.70
87	Humboldt	1,584.45			1,584.45
88	Monticello	1,080.00		70.40	1,150.40
89	Lake City	1,100.00			1,100.00
90	Rockwell City	2,673.11		90.55	2,773.66
91	Madrid	2,054.63			2,054.63
92	Andubon	1,543.00			1,543.00
93	Aurengo	1,568.50		95.50	1,664.00
94	Tipton	2,640.00			2,640.00
95	Rock Rapids	2,900.00	48.42	21.28	2,969.65
96	Dyersville	2,004.50		83.47	2,087.97
97	Ia Grove	1,480.00			1,480.00
98	Willisca	827.00			827.00
99	Onawa	1,628.25			1,628.25
100	Bedford	2,201.20			2,201.20
101	Forest City	826.10			826.10
102	Edson	1,929.00	24.86		1,953.86
103	De Witt	1,482.70		540.45	2,023.15
104	Leon	570.00			570.00
105	Hamburg	807.83	47.38		855.21
106	Corning	1,285.62			1,285.62
107	Seymour	1,694.00		14.90	1,708.90
108	Toledo	1,157.00			1,157.00
109	What Cheer	1,772.40			1,772.40
110	Stuart	1,322.50			1,322.50

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—TOTAL

No. in order of population	Protection of Life and Property				No. in order of population
	Fire Department		Municipal and Police Courts		
	Salaries and wages	Betterments or outlay	Miscellaneous	Total municipal and police court	
57	904.50	1,007.88	264.07	2,967.30	57
58	1,588.35			1,588.35	58
59	1,753.00	820.55	114.79	2,688.34	59
60	635.67	164.11	375.80	1,175.58	60
61	610.59	596.97	231.45	1,438.99	61
62	377.00	437.72	97.30	912.02	62
63	894.40	537.20	477.85	1,890.45	63
64	495.00	1,271.79	112.32	1,879.11	64
65	474.00	545.17	203.53	1,222.70	65
66	605.00	279.38	603.88	1,488.26	66
67	646.70	1,133.30	332.56	2,071.18	67
68	446.70	13,372.73	131.21	14,150.64	68
69			5,328.44	5,328.44	69
70				67.00	70
71	25.00	508.36	164.78	698.14	71
72	545.40		865.56	1,410.96	72
73	256.00	423.54		679.54	73
74	716.17			716.17	74
75	650.00	172.19	314.76	1,136.95	75
76	1,935.02			1,935.02	76
77	45.00		226.55	271.55	77
78	170.53	65.38		235.91	78
79	321.60	329.17	80.00	730.77	79
80		371.90	1,147.57	1,519.47	80
81	308.10	92.22		400.32	81
82		747.48	3,172.61	3,920.09	82
83	14.94	595.35	660.11	1,270.40	83
84		2,127.57		2,127.57	84
85	455.30	573.45	98.11	1,126.86	85
86		164.76		164.76	86
87	211.00		115.60	326.60	87
88	150.50	1,953.04	284.60	2,388.14	88
89	100.50	107.00	90.00	347.50	89
90	480.50		617.97	1,098.47	90
91	358.00			358.00	91
92	800.00	662.25		1,462.25	92
93	396.65	182.33	618.75	1,197.73	93
94	325.00	255.10	65.42	645.52	94
95	90.00	488.56		578.56	95
96	127.00	65.31		192.31	96
97	508.61			508.61	97
98		2,935.43		2,935.43	98
99	863.89	125.06		988.95	99
100	237.00	178.55		415.55	100
101	256.60	609.04	236.00	1,101.64	101
102	302.50	303.78		606.28	102
103		176.87	270.70	447.57	103
104			170.80	170.80	104
105	36.50	60.50		97.00	105
106	50.00	679.11		729.11	106
107		16.00		16.00	107
108	127.00	100.30	305.38	532.68	108
109					109
110	225.00	300.00	307.22	832.22	110

TABLE 2-G—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Protection of			
		Inspection Department			
		Salaries and wages	Benefits or outlay	Miscellaneous	Total inspection department
	Grand total.....	\$ 95,594.92	\$ 2,966.47	\$15,124.18	\$ 113,685.57
1	Des Moines.....	16,500.00	92.25	3,657.58	20,249.83
2	Sioux City.....	13,200.00	.....	2,065.42	15,265.42
3	Davenport.....	12,636.08	.....	2,317.81	14,953.84
4	Cedar Rapids.....	9,438.92	639.40	1,189.57	11,267.89
5	Dubuque.....	15,142.56	1,397.00	1,968.31	18,507.87
6	Council Bluffs.....	5,039.28	502.15	896.47	6,437.90
7	Waterloo.....	11,779.92	.....	267.67	12,047.59
8	Clinton.....	.....	.....	.....	.....
9	Burlington.....	.....	.....	.....	.....
10	Ottumwa.....	.....	.....	1,001.60	1,001.60
11	Mason City.....	3,535.00	27.67	612.01	4,174.68
12	Ft. Dodge.....	5,366.18	218.00	529.37	6,113.55
13	Marshalltown.....	870.16	.....	107.57	977.73
14	Muscatine.....	.....	.....	.....	.....
15	Iowa City.....	.....	.....	.....	.....
16	Kokuk.....	.....	.....	.....	.....
17	Boone.....	1,119.92	9.00	.....	1,128.92
18	Pt. Madison.....	.....	.....	.....	.....
19	Oskaloosa.....	.....	.....	.....	.....
20	Ames.....	685.02	.....	.....	685.02
21	Centerville.....	.....	.....	.....	.....
22	Creston.....	.....	.....	.....	.....
23	Oswego.....	.....	.....	.....	.....
24	Newton.....	24.00	.....	.....	24.00
25	Cedar Falls.....	.....	.....	.....	.....
26	Webster City.....	.....	.....	.....	.....
27	Charles City.....	.....	.....	.....	.....
28	Fairfield.....	.....	.....	.....	.....
29	Perry.....	.....	.....	.....	.....
30	Red Oak.....	.....	.....	.....	.....
31	Atlantic.....	.....	.....	.....	.....
32	Shenandoah.....	.....	.....	.....	.....
33	Chariton.....	.....	.....	.....	.....
34	Albia.....	.....	.....	.....	.....
35	Estherville.....	.....	.....	.....	.....
36	Cherokee.....	.....	.....	.....	.....
37	Spencer.....	.....	.....	.....	.....
38	Clarinda.....	230.01	.....	.....	230.01
39	Grinnell.....	.....	.....	.....	.....
40	Le Mars.....	.....	.....	.....	.....
41	Marion.....	.....	.....	.....	.....
42	Carroll.....	.....	.....	.....	.....
43	Mt. Pleasant.....	.....	.....	.....	.....
44	Valley Junction.....	.....	.....	.....	.....
45	Washington.....	.....	.....	.....	.....
46	Missouri Valley.....	.....	.....	.....	.....
47	Eagle Grove.....	.....	.....	13.21	13.21
48	Decorah.....	.....	.....	.....	.....
49	Iowa Falls.....	.....	.....	.....	.....
50	Algona.....	.....	.....	.....	.....
51	Storm Lake.....	.....	.....	.....	.....
52	Knoxville.....	.....	.....	.....	.....
53	Maquoketa.....	.....	.....	.....	.....
54	Waverly.....	.....	.....	.....	.....
55	Belle Plaine.....	.....	.....	.....	.....
56	Indianola.....	.....	.....	.....	.....

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

No. in order of population	Cities	Life and Property				Health Department					
		Miscellaneous Expenditures				General and Quarantine					
		Salaries and wages	Benefits or outlay	Miscellaneous	Total miscellaneous	Total protection of life and property	Salaries and wages	Benefits or outlay	Miscellaneous	Total general and quarantine	
	Grand total.....	\$21,862.00	\$ 2,646.28	\$72,666.84	\$97,175.12	\$ 3,491,165.97	\$133,711.55	\$11,494.89	\$14,825.90	\$ 160,032.34	
1	Des Moines.....	.....	.....	823,523.35	823,523.35	58,466.67	1,200.00	6,267.61	65,984.28	12	
2	Sioux City.....	3,360.00	.....	1,266.76	4,626.76	375,562.26	14,119.92	2,229.79	16,349.71	3	
3	Davenport.....	.....	.....	301,583.18	301,583.18	11,309.76	963.00	626.13	12,928.80	2	
4	Cedar Rapids.....	.....	.....	248,253.35	248,253.35	5,670.00	.....	545.92	6,216.92	4	
5	Dubuque.....	.....	.....	211,139.19	211,139.19	12,782.56	.....	1,280.73	14,013.23	5	
6	Council Bluffs.....	788.12	32.42	82.23	862.77	132,411.82	2,332.80	95.00	2,427.80	6	
7	Waterloo.....	.....	.....	10.00	10.00	188,600.53	782.00	78.30	860.30	7	
8	Clinton.....	.....	.....	22,926.01	22,926.01	112,295.52	560.00	.....	500.00	8	
9	Burlington.....	2,960.85	.....	2,046.66	5,006.51	82,536.32	4,563.33	786.27	296.15	5,645.75	9
10	Ottumwa.....	.....	.....	5.70	5.70	75,835.02	1,179.83	521.14	30.36	1,731.32	10
11	Mason City.....	.....	.....	9.00	9.00	4,486.28	5,314.89	369.55	994.41	6,885.70	11
12	Ft. Dodge.....	13,700.00	.....	.....	13,700.00	97,569.87	2,460.00	397.81	2,857.81	12	
13	Marshalltown.....	.....	.....	39,043.92	39,043.92	.....	.....	.....	.....	13	
14	Muscatine.....	.....	.....	39,686.86	39,686.86	1,020.00	.....	379.93	1,399.93	14	
15	Iowa City.....	.....	.....	29,641.85	29,641.85	175.27	.....	.....	175.27	15	
16	Kokuk.....	.....	.....	44,887.22	44,887.22	.....	.....	1,845.21	1,845.31	16	
17	Boone.....	.....	.....	36,506.55	36,506.55	300.00	.....	57.75	337.75	17	
18	Pt. Madison.....	300.00	1,816.00	.....	2,176.00	27,596.01	.....	.....	.....	18	
19	Oskaloosa.....	.....	.....	35.10	35.10	19,647.24	970.00	.....	1,113.25	19	
20	Ames.....	.....	.....	.....	.....	15,782.43	1,840.05	1,436.65	669.83	2,996.53	20
21	Centerville.....	.....	.....	.....	.....	14,811.38	60.00	.....	60.00	21	
22	Creston.....	.....	.....	6,500.00	6,500.00	16,972.09	480.00	.....	596.50	22	
23	Oswego.....	.....	.....	.....	.....	8,870.25	88.50	.....	88.50	23	
24	Newton.....	.....	.....	88.10	88.10	13,634.84	.....	.....	.....	24	
25	Cedar Falls.....	.....	.....	16,479.41	16,479.41	1,224.54	.....	.....	1,224.54	25	
26	Webster City.....	48.00	.....	1,002.40	1,050.40	9,511.94	.....	.....	.....	26	
27	Charles City.....	.....	.....	739.19	739.19	19,831.36	219.76	15.60	854.70	27	
28	Fairfield.....	.....	.....	6,390.34	6,390.34	167.46	.....	.....	.....	28	
29	Perry.....	.....	.....	398.05	398.05	9,231.59	300.00	3.20	306.20	29	
30	Red Oak.....	412.86	740.73	673.37	1,826.96	10,154.54	.....	35.48	35.48	30	
31	Atlantic.....	.....	.....	.....	.....	9,659.29	.....	2,246.67	31.50	2,278.17	31
32	Shenandoah.....	.....	.....	.....	.....	9,741.53	162.75	.....	162.75	32	
33	Chariton.....	.....	.....	.....	.....	4,462.78	50.00	.....	50.00	33	
34	Albia.....	.....	.....	.....	.....	4,581.29	775.00	.....	775.00	34	
35	Estherville.....	.....	.....	.....	.....	5,866.00	.....	.....	.....	35	
36	Cherokee.....	.....	.....	92.05	92.05	6,370.95	224.13	110.43	334.56	36	
37	Spencer.....	.....	.....	.....	.....	7,539.39	58.00	.....	58.00	37	
38	Clarinda.....	.....	.....	.....	.....	6,927.23	158.34	.....	158.34	38	
39	Grinnell.....	140.22	.....	140.22	140.22	22,138.69	900.00	.....	900.00	39	
40	Le Mars.....	.....	.....	91.56	91.56	8,662.63	.....	.....	.....	40	
41	Marion.....	.....	.....	3,520.00	3,520.00	8,625.58	35.00	45.00	70.00	41	
42	Carroll.....	.....	.....	.....	.....	3,749.96	.....	.....	.....	42	
43	Mt. Pleasant.....	.....	.....	.....	.....	4,943.23	.....	.....	.....	43	
44	Valley Junction.....	.....	.....	.....	.....	2,329.91	139.00	1,001.22	131.45	1,291.67	44
45	Washington.....	.....	.....	423.00	423.00	8,821.61	19.75	.....	19.75	45	
46	Missouri Valley.....	.....	.....	90.74	90.74	5,449.92	35.00	.....	35.00	46	
47	Eagle Grove.....	.....	.....	.....	.....	3,678.23	.....	.....	.....	47	
48	Decorah.....	.....	.....	102.57	102.57	6,309.49	1,965.00	.....	1,965.00	48	
49	Iowa Falls.....	.....	.....	.....	.....	4,541.77	.....	41.60	41.60	49	
50	Algona.....	.....	.....	.....	.....	4,375.62	.....	.....	.....	50	
51	Storm Lake.....	.....	.....	.....	.....	6,956.94	.....	.....	.....	51	
52	Knoxville.....	.....	.....	16.25	16.25	3,375.51	100.00	18.50	118.50	52	
53	Maquoketa.....	.....	.....	67.50	67.50	5,595.66	331.00	.....	331.00	53	
54	Waverly.....	.....	.....	.....	.....	5,133.08	130.00	10.00	130.00	54	
55	Belle Plaine.....	.....	.....	.....	.....	5,021.77	.....	.....	.....	55	
56	Indianola.....	.....	.....	.....	.....	3,645.04	58.00	.....	58.00	56	





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

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Retirements or outlay	Miscellaneous	Total sewers and sewage disposal
57	Manchester	414.98			414.98
58	Denison			35.78	35.78
59	Independence	118.80	272.67	510.00	901.47
60	Hampton	561.56	68.89	2.45	632.90
61	Vinton	50.55	4,856.30	113.84	5,020.69
62	Jefferson	790.80	102.50	103.40	996.70
63	Cresco	18,514.97	531.00	4,334.18	23,380.15
64	Pella	167.60	70.00	39.30	276.90
65	Winterset	167.40	377.30		544.70
66	Sheldon			116.00	116.00
67	Orange	1,896.30	113.83	1,759.70	3,769.83
68	Clear Lake	540.85	190.79	1,866.86	2,602.50
69	Eldora			624.85	624.85
70	Mystic				
71	Harlan		230.64	132.10	362.74
72	Nevada	167.60		182.67	350.27
73	Clarion	180.00	695.79		875.79
74	Osgoela	142.20			142.20
75	Emmetsburg				
76	Sac City				
77	Waukon				
78	Tama	184.05	18.45		202.50
79	Glenwood	170.74	837.62		1,008.36
80	Hawarden	25.00		78.86	103.86
81	Colfax			78.00	78.00
82	Bettendorf		19,299.97		19,299.97
83	New Hampton	186.44	223.46		409.90
84	Anamosa		1,335.36		1,335.36
85	Bloomfield	25.03	100.00		125.03
86	Sigourney	90.25	44.18		134.53
87	Humboldt	21.39			21.39
88	Monticello		2,943.65		2,943.65
89	Lake City		938.41		938.41
90	Rockwell City	351.60	1,408.00	219.11	1,978.71
91	Madrid			446.33	446.33
92	Audubon			856.43	856.43
93	Marengo			121.00	121.00
94	Tipton	1,036.14	225.28	85.90	1,347.32
95	Rock Rapids		39.30	48.81	79.11
96	Draverville	173.60			173.60
97	Ida Grove	118.00			118.00
98	Willis	125.90	17,007.16		17,133.06
99	Onawa	462.70	1,069.19		1,531.89
100	Bedford	138.40		2,954.70	3,093.10
101	Forest City		836.42		836.42
102	Eldon				
103	De Witt	829.52	58.51	727.68	1,615.71
104	Leon	245.00	172.40		417.40
105	Hamberg	41.00		6.25	47.25
106	Corning			274.07	274.07
107	Seymour		122.45		122.45
108	Toledo	490.85	1,097.97	15.45	1,584.27
109	What Cheer				
110	Stuart	300.00		22.10	322.10

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—  
TOTAL

No. in order of population	Cities	Health Department								
		Refuse Disposal				Miscellaneous				
		Salaries and wages	Retirements or outlay	Miscellaneous	Total refuse disposal	Salaries and wages	Retirements or outlay	Miscellaneous	Total miscellaneous	Total health department
57	Manchester						463.45	463.45	879.38	57
58	Denison	50.00			50.00				85.78	58
59	Independence	62.95	28.50		91.45				1,094.92	59
60	Hampton					140.00	21.22	11.18	172.40	60
61	Vinton	75.00			75.00				5,213.89	61
62	Jefferson	222.00			222.00				1,188.63	62
63	Cresco								23,380.15	63
64	Pella			133.50	133.50		486.53	24.00	619.53	64
65	Winterset	50.00			50.00				613.70	65
66	Sheldon	408.00		60.15	328.15				605.05	66
67	Orange	896.70	450.53	5.00	1,352.23		2.00	2.00	5,123.12	67
68	Clear Lake	25.00		1.00	26.00	17.00	6.00	30.50	2,835.00	68
69	Eldora								624.85	69
70	Mystic								14.00	70
71	Harlan								362.74	71
72	Nevada								437.27	72
73	Clarion			2.00	2.00	320.00	15.96		1,811.72	73
74	Osgoela	41.30			41.30				335.50	74
75	Emmetsburg								1,064.80	75
76	Sac City								78.00	76
77	Waukon	720.00			720.00				1,102.42	77
78	Tama	379.65			379.65		382.42		1,155.13	78
79	Glenwood	45.50		7.00	52.50		575.00		1,180.80	79
80	Hawarden	102.00	231.50	3.70	337.20				441.06	80
81	Colfax								78.00	81
82	Bettendorf	103.00			103.00				19,601.08	82
83	New Hampton								409.90	83
84	Anamosa								1,300.30	84
85	Bloomfield	136.80			136.80				201.83	85
86	Sigourney								134.53	86
87	Humboldt			45.70	45.70				67.09	87
88	Monticello					300.00	25.00		2,500.65	88
89	Lake City								1,286.82	89
90	Rockwell City					50.00			2,028.71	90
91	Madrid								550.88	91
92	Audubon								900.43	92
93	Marengo								121.00	93
94	Tipton	120.00			120.00				1,469.32	94
95	Rock Rapids								79.11	95
96	Draverville								173.60	96
97	Ida Grove								118.00	97
98	Willis	25.00			25.00		685.57		17,825.07	98
99	Onawa	80.00	25.00		85.00			38.58	1,653.71	99
100	Bedford								3,085.10	100
101	Forest City	300.00			300.00				1,175.42	101
102	Eldon								615.91	102
103	De Witt		63.58		63.58				1,640.51	103
104	Leon			30.00	30.00				417.40	104
105	Hamberg								47.25	105
106	Corning								304.33	106
107	Seymour								122.45	107
108	Toledo							70.50	1,068.58	108
109	What Cheer									109
110	Stuart								322.10	110

TABLE NO. 2-I—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total general expense
	Grand total.....	\$ 845,470.09	\$ 167,602.31	\$ 205,418.06	\$ 1,218,490.46
1	Des Moines.....	107,000.12	1,108.20	19,338.57	188,151.89
2	Sioux City.....	60,430.74	28,343.05	48,347.74	134,121.53
3	Davenport.....	71,472.26	2,515.85	29,059.53	103,047.64
4	Cedar Rapids.....	67,100.62	3,300.72	12,400.90	82,802.24
5	Dubuque.....	53,630.86	9,557.07	40,881.30	104,069.23
6	Council Bluffs.....	10,767.03	3,526.33	751.02	15,044.38
7	Waterloo.....	23,200.80	13,468.98	7,794.81	44,464.66
8	Clinton.....	5,268.00	1,182.20	574.81	10,065.10
9	Burlington.....	24,938.30	13,273.11	2,624.08	40,835.49
10	Mason City.....	18,383.90	3,847.23	21,911.18	43,142.31
11	Fort Dodge.....	9,804.81	8,719.44	5,149.47	23,763.72
12	Marshalltown.....	7,776.65	340.47	406.85	8,523.97
13	Muscatine.....	6,278.00	7,947.78	369.71	14,595.49
14	Iowa City.....	14,743.23	2,267.77	2,961.73	20,012.73
15	Keokuk.....	29,381.25	5,808.19	225.93	35,415.37
16	Boone.....	9,765.84	1,613.63	1,999.98	13,379.45
17	Pt. Madison.....	4,384.32	600.00	1,969.98	7,354.30
18	Oakaloosa.....	3,750.95	2,000.36	1,361.80	7,113.11
19	Ames.....	4,579.05	13,940.84	5,032.77	23,552.66
20	Centerville.....	12,819.88	1,327.43	1,754.23	15,891.34
21	Creston.....	6,016.48	845.61	547.04	7,410.13
22	Oswego.....	3,842.95	996.58	378.36	5,217.89
23	Newton.....	5,422.70	5,574.16	3,157.90	14,154.76
24	Cedar Falls.....	5,574.16	2,309.54	146.25	8,029.95
25	Webster City.....	10,901.82	445.32	2,143.79	13,490.93
26	Charles City.....	1,068.47	679.00	5,915.84	7,663.31
27	Fairfield.....	6,424.40	1,343.03	7,706.49	15,473.92
28	Perry.....	6,363.83	727.89	4,916.20	11,007.92
29	Red Oak.....	4,188.50	758.00	3,039.17	7,985.67
30	Atlantic.....	2,280.21	138.60	6.00	2,424.81
31	Shenandoah.....	7,020.30	322.75	2.22	7,345.27
32	Chariton.....	4,815.27	343.80	124.23	5,283.30
33	Albia.....	3,067.80	4,152.09	306.25	7,526.14
34	Esterville.....	4,152.09	4,587.67	5,945.49	14,685.25
35	Shrooke.....	4,587.67	213.93	1,443.02	6,244.62
36	Spencer.....	4,288.54	1,819.10	2,556.70	8,664.34
37	Clarinda.....	1,819.10	5,306.32	5,306.32	12,431.74
38	Grinnell.....	5,306.32	3,905.80	306.89	9,518.91
39	Le Mars.....	3,905.80	4,275.97	704.79	8,886.56
40	Marion.....	4,275.97	3,107.08	8.50	7,391.45
41	Carroll.....	3,107.08	767.13	76.13	3,950.34
42	Mt. Pleasant.....	767.13	1,169.00	88.32	1,964.45
43	Valley Junction.....	1,169.00	5,012.61	305.00	6,486.61
44	Washington.....	5,012.61	2,884.16	3,084.16	11,000.93
45	Missouri Valley.....	2,884.16	2,256.55	2,256.55	7,396.26
46	Eagle Grove.....	2,256.55	512.45	512.45	3,281.45
47	Decorah.....	512.45	3,303.48	968.96	5,284.87
48	Iowa Falls.....	3,303.48	3,430.64	961.39	7,705.51
49	Algona.....	3,430.64	4,900.88	417.81	9,349.33
50	Storm Lake.....	4,900.88	3,225.62	372.92	8,499.42
51	Knoxville.....	3,225.62	2,007.53	76.73	5,309.88
52	Maquoketa.....	2,007.53	8,541.96	2,609.90	13,159.39
53	Waverly.....	8,541.96	3,000.72	1,874.74	13,417.42
54	Pelle Plaine.....	3,000.72	827.34	207.33	3,835.39
55	Indianola.....	827.34			827.34

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

No. in order of population	Cities	Street Department			
		Street Paving			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total street paving
	Grand total.....	\$ 98,449.45	\$ 82,769.04	\$ 21,809.67	\$ 1,003,028.16
1	Des Moines.....	37,774.00	24,353.92	62,127.92	1,263,800.00
2	Sioux City.....	18,806.90	36,000.00	3,459.15	58,366.05
3	Davenport.....	10,586.03	4,946.90	6,531.90	22,064.83
4	Cedar Rapids.....	10,684.29	1,331.50	67.28	12,083.07
5	Dubuque.....	377,110.50	377,110.50		377,110.50
6	Council Bluffs.....	17,545.55	15,385.73	2,600.23	35,501.51
7	Waterloo.....	1,315.35	8,463.03		9,778.38
8	Clinton.....	10,187.61	98,457.22	237.05	108,901.88
9	Burlington.....	771.39	771.39		771.39
10	Mason City.....	1,605.27	84,027.08	85,722.35	166,354.70
11	Fort Dodge.....	1,516.88	5,848.46	363.89	7,729.23
12	Marshalltown.....	5,542.26	20,400.28	1,223.26	27,265.80
13	Muscatine.....				
14	Iowa City.....				
15	Keokuk.....				
16	Boone.....				
17	Pt. Madison.....				
18	Oakaloosa.....				
19	Ames.....				
20	Centerville.....				
21	Creston.....				
22	Oswego.....				
23	Newton.....				
24	Cedar Falls.....				
25	Webster City.....				
26	Charles City.....				
27	Fairfield.....				
28	Perry.....				
29	Red Oak.....				
30	Atlantic.....				
31	Shenandoah.....				
32	Chariton.....				
33	Albia.....				
34	Esterville.....				
35	Shrooke.....				
36	Spencer.....				
37	Clarinda.....				
38	Grinnell.....				
39	Le Mars.....				
40	Marion.....				
41	Carroll.....				
42	Mt. Pleasant.....				
43	Valley Junction.....				
44	Washington.....				
45	Missouri Valley.....				
46	Eagle Grove.....				
47	Decorah.....				
48	Iowa Falls.....				
49	Algona.....				
50	Storm Lake.....				
51	Knoxville.....				
52	Maquoketa.....				
53	Waverly.....				
54	Pelle Plaine.....				
55	Indianola.....				



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

No. in order of population	Cities	Street Department					
		Sidewalks and Crossings				Snow Removal	Street Lighting
		Salaries and wages	Bequests or outlay	Miscellaneous	Total sidewalks and crossings		
	Grand total.....	\$51,769.93	\$43,142.18	\$26,151.21	\$121,254.32	\$19,755.59	\$922,243.56
1	Des Moines	17,370.76	10,075.00	27,945.85	212,124.81		
2	Sioux City	46,796.86	2,831.13	5,233.13	10,208.71	49,438.75	
3	Des Moines	5,092.00	2,790.72	4,453.37	63,224.18		
4	Cedar Rapids	3,999.52	2,744.43	419.94	6,772.09	38,679.75	
5	Dubuque	1,682.25	400.95	333.07	55,933.29		
6	Council Bluffs	289.10	5,323.57	5,603.67	3,088.63	29,386.74	
7	Waterloo	1,161.50	1,405.04	27.07	2,654.57	17,965.50	
8	Burlington	551.47	1,785.69		2,337.16	27,164.89	
9	Ottumwa	247.04	15,998.43		16,246.12	24,089.31	
10	Mason City	1,031.04	409.81	32.51	1,472.80	25,490.59	
11	Pt. Dodge			220.11	220.11	18,278.77	
12	Marshalltown			208.39		15,280.96	
13	Muscatine	305.62	435.55	796.17	10,514.18		
14	Iowa City	1,026.38	624.17	1,650.55	8,731.04		
15	Keokuk			110.00	10,345.86		
16	Boone	1,129.29	472.02	1,601.31	9,460.05		
17	Pt. Madison	5,198.39	8,909.16	505.71	9,017.23	709.95	
18	Oskaloosa			665.15	665.15	4,907.70	
19	Centerville			218.80	218.80	6,932.10	
20	Creston	44.10	53.56	21.56	119.16	5,488.34	
21	Owlewin	1,689.94		1,689.94		7,500.00	
22	Newton	394.71		394.71	149.94		
23	Cedar Falls	193.58		953.64	1,146.17	123.69	
24	Webster City			10.50	349.85		
25	Charles City			182.32	182.32	261.73	
26	Fairfield					4,485.01	
27	Ferry	640.87	615.8	1,506.38	392.21	6,324.05	
28	Red Oak			429.56		3,683.89	
29	Atlantic			59.55		59.55	
30	Shenandoah	409.50	33.40	28.71	522.31	213.55	3,628.00
31	Chariton			12.80			
32	Albia	98.05	128.89	95.97	323.30		5,898.59
33	Earlsville	809.34		809.34		4,583.25	
34	Cherokee			149.13		9,632.31	
35	Spencer			53.03		5,670.18	
36	Clarinda	706.50	700.16	1,405.96		5,910.09	
37	Grinnell			201.16		4,961.25	
38	Le Mars					4,476.44	
39	Carroll	709.63		709.63		4,882.44	
40	Mt. Pleasant	194.20		194.20	17.10	2,243.86	
41	Valley Junction	61.70	408.64	560.34		3,063.10	
42	Washington	174.45		174.45		288.00	
43	Missouri Valley					429.40	
44	Eagle Grove					371.14	
45	Decorah			139.03	189.03	296.00	
46	Iowa Falls			359.16		3,526.96	
47	Algona			50.55		1,857.00	
48	Storm Lake			356.08		6,075.36	
49	Knoxville					4,056.43	
50	Maquoketa			400.84	400.84		
51	Waverly	119.15	978.75	374.88	1,350.81		3,299.49
52	Beale Plains	5.23	399.06	394.39		21.34	
53	Indianola						

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

No. in order of population	Street Department	Street Department								
		Grading			Weed Cutting	Miscellaneous				
		Salaries and wages	Miscellaneous	Total grading		Salaries and wages	Bequests or outlay	Miscellaneous		
	Grand total.....	\$347,346.46	\$184,922.97	\$532,269.43	\$2,374.79	\$242,273.79	\$76,891.61	\$125,805.89	\$444,971.29	\$4,505,816.80
1	Des Moines	108,830.51	5,939.45	114,764.20		174,568.24		62,763.26	327,331.52	842,416.82
2	Sioux City	46,796.86	2,184.81	48,981.67		4,968.75		940.11	5,314.86	356,890.88
3	Des Moines	5,613.70	10,344.76	15,958.56		12,985.38		991.29	2,840.00	10,815.78
4	Cedar Rapids	5,652.13	1,057.79	6,709.92		8,152.90		11,978.51	61.00	11,149.11
5	Dubuque	21,552.97		21,552.97						666,322.35
6	Council Bluffs	8,836.84	54,876.00	63,712.49		1,836.32		454.12	37.19	2,337.03
7	Waterloo	1,982.40	1,381.04	3,363.44	922.73					112,476.80
8	Clinton	25,546.83	15,653.26	41,200.09					804.86	76,650.06
9	Burlington	14,987.21	2,314.32	17,301.53		904.15		2,416.94	3,821.09	329,818.62
10	Ottumwa	14,448.14	6,719.95	21,168.09		749.13		3,629.54	4,309.07	84,413.33
11	Mason City	6,784.44	14,601.50	21,385.94		8,404.80		405.61	834.00	9,844.41
12	Pt. Dodge	7,539.56	2,387.24	9,926.80		5,473.07		27,333.29	1,781.86	34,658.22
13	Marshalltown	2,248.65	5,445.86	7,694.51						49,429.36
14	Muscatine	1,170.50	7,115.00	8,285.50					1,739.72	33,377.36
15	Iowa City	1,702.61	7,115.00	8,817.61		5,091.98		2,803.80	5,865.87	71,964.45
16	Keokuk	4,823.57	330.47	5,154.04		112.50		15.50	25.00	45,070.80
17	Boone	2,482.96	37.10	2,520.06		740.43		209.42		949.85
18	Pt. Madison	2,094.50	941.59	3,036.10						20,487.70
19	Oskaloosa	2,023.32	1,120.33	3,143.65		1,055.53		670.70	106.00	27,883.59
20	Centerville		1,439.14	1,439.14						48,732.17
21	Creston	2,508.30		2,508.30					871.03	16,783.15
22	Owlewin								871.03	21,818.02
23	Newton									19,474.04
24	Cedar Falls	100.00		100.00				2,068.96	2,457.35	25,160.22
25	Webster City	2,150.02	9.50	2,159.52		3,724.63		1,047.21	8,771.84	14,161.77
26	Charles City		900.00	900.00					732.73	20,374.76
27	Fairfield	74.60	74.60	74.60		402.38		6,382.65	3,785.03	21,688.32
28	Ferry	1,481.45	486.40	1,967.85		372.89		2,822.00	3,235.40	13,741.45
29	Red Oak	1,879.84	534.85	2,414.69		1,645.84		586.94	2,325.28	16,840.30
30	Atlantic	318.85		318.85	1.40				7.78	7,979.30
31	Shenandoah	1,396.55	1,732.53	3,129.08	103.51	230.00			506.01	736.01
32	Chariton		365.81	365.81				1,124.00		5,086.19
33	Albia	1,560.00		1,560.00					241.50	5,619.25
34	Earlsville	454.86		454.86	48.75				461.55	13,738.81
35	Cherokee	1,482.14		1,482.14		145.54			579.06	10,908.37
36	Spencer								159.51	15,286.58
37	Clarinda	145.10	334.63	479.73						31,462.81
38	Grinnell	1,283.90		1,283.90						23,523.04
39	Le Mars	598.05	550.00	1,148.05		2,058.70		7,947.36	9,406.05	11,026.17
40	Carroll	200.90		200.90						9,155.01
41	Mt. Pleasant	2,320.23	318.18	2,638.41	1,294.75				100.00	9,394.02
42	Valley Junction	338.36		338.36	114.00					5,183.06
43	Washington	288.00		288.00		8.50				9,094.35
44	Missouri Valley			429.40	127.75				215.92	11,973.62
45	Eagle Grove	371.14	582.29	953.43		903.94		410.87		519.40
46	Decorah		6,927.22	6,927.22					519.46	27,461.82
47	Iowa Falls	873.15	950.88	1,824.04		932.50			34.00	956.50
48	Algona							7,622.50		19,588.81
49	Storm Lake	119.17	1,275.05	1,394.22						13,143.25
50	Knoxville	441.21	1,122.31	1,563.52					110.70	99,475.75
51	Maquoketa	1,708.15	4,214.98	5,923.08						39,267.71
52	Waverly	1,070.14		1,070.14						15,723.43
53	Beale Plains									9,314.45
54	Indianola					3,701.33		1,431.52		5,132.86







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

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous						
		Loans	Trust Accounts	Misc.	Total	Transfers	Refunds					
								Temporary loans	Private trust accounts	Total miscellaneous bond	Total transfers	Total refunds
	Grand total.....	\$65,472.16	\$308,389.99	\$137,534.87	\$7,533,158.00	\$630,333.33	\$29,840.61					
1	Des Moines.....		7,030.00	27,631.85	628,328.87	21,680.85	3,076.85					
2	Sioux City.....				337,890.31		1,190.18					
3	Davenport.....	27,609.15			640,526.79	64,740.86	3,531.53					
4	Cedar Rapids.....	9,800.00	7,832.71	128.64	152,066.32	19,327.00	57.92					
5	Dubuque.....	12,409.11	22,588.61	601.80	244,482.93	17,732.57	4,308.01					
6	Council Bluffs.....	15,173.00	150,540.90		777,585.08		370.91					
7	Waterloo.....		6,461.50	9,810.34	395,705.40	77,272.02	3,671.29					
8	Clinton.....		22,891.67	7,940.29	223,355.81	2,198.82	2,000.29					
9	Burlington.....	1,026.77	4,425.00	20,625.00	107,024.02	53,100.05						
10	Ottumwa.....		10,305.62		77,047.17	9,801.00	751.08					
11	Mason City.....		435.00		82,539.64	17,834.46	118.90					
12	Pt. Dodge.....		6,217.88		130,922.99	1,001.00	139.50					
13	Marshalltown.....			13,405.90	104,380.29	5,931.04						
14	Muscatine.....				109,066.84	20,635.40						
15	Iowa City.....		1,905.00		210,791.87	4,000.00	2,311.45					
16	Keokuk.....				17,825.25	5,000.00						
17	Boone.....		6,158.24		387,351.63	770.00	5.00					
18	Pt. Madison.....				38,238.21	68.15	17.75					
19	Oskaloosa.....	700.55			68,592.39							
20	Ames.....	4,000.00		1,860.00	30,091.08	12,560.81	20.00					
21	Centerville.....				24,538.32							
22	Creston.....				68,568.00							
23	Owens.....				15,400.00		681.91					
24	Newton.....				85,681.88	8,000.00	486.45					
25	Cedar Falls.....				26,704.21							
26	Webster City.....				114,467.00	1,014.17	722.49					
27	Charles City.....			45.00	62,519.08	9,357.99						
28	Fairfield.....				43,878.25		11.87					
29	Perry.....				43,223.79							
30	Red Oak.....			2,351.23	47,324.07							
31	Atlantic.....				24,715.92	15,300.00	2,000.00					
32	Shenandoah.....				17,532.35	1,635.67	233.30					
33	Chariton.....				15,906.66							
34	Albia.....				30,708.24							
35	Estherville.....				73,991.36	47,510.00						
36	Shenandoah.....		1,661.45		48,678.01	24.80						
37	Shenandoah.....				84,776.69		412.27					
38	Shenandoah.....				23,968.17	.75						
39	Grinnell.....		7,024.29		37,065.25							
40	Le Mars.....		1.00		30,821.50							
41	Marion.....				6,908.25	650.00	11.99					
42	Carroll.....	686.50			73,977.38	73,846.72						
43	Mt. Pleasant.....				229.25							
44	Valley Junction.....				30,127.61							
45	Washington.....				13,682.26	5,041.06	.50					
46	Missouri Valley.....		66.97		26,165.88							
47	Eagle Grove.....				1,302.20		25.35					
48	Decorah.....	410.55			1,302.20	150.00						
49	Iowa Falls.....	682.50			28,715.72							
50	Algon.....				30,959.90							
51	Storm Lake.....				5,469.41	5,500.00						
52	Knoxville.....			1,664.00	29,566.55	5,233.94	205.63					
53	Maquoketa.....				9,103.00							
54	Waverly.....				6,251.25	828.10	38.86					
55	Belle Plaine.....				29,505.00							
56	Indianola.....				17,100.85							
					38,423.83		208.40					

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

No. in order of population	Payments		Total miscellaneous	Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1925	Balance on hand March 31, 1926	Grand total for the year	No. in order of population		
	Interest	Damage Claims									
										Total interest on warrants	Total damage claims
	\$23,796.09	\$131,348.07	\$112,735.46	\$8,461,181.76	\$25,474,833.18	\$ 783,943.53	\$ 2,229,752.94	\$33,468,529.75			
		57,430.90	15,508.00	727,024.17	3,214,364.82	87,279.00	575,268.82	3,876,938.04	1		
			3,643.83	242,723.82	1,977,243.89		554,238.79	2,531,476.48	2		
			719,155.35	1,024,101.61	1,889.35		845,210.40	2,409,108.45	3		
		99.76		171,371.08	1,007,350.40	6,918.60	276,327.02	1,291,026.13	4		
		9,736.47	12,603.05	442,871.13	1,713,339.11	11,849.62	128,975.44	1,863,164.17	5		
		6,642.74	6,046.08	789,033.03	1,542,800.50	146,430.72	314,835.50	2,004,130.78	6		
		3,364.10	2,895.30	5,534.61	366,504.32	1,006,140.51	103,065.38	177,006.25	7		
		77.02	109.60	5,600.40	406,099.99	21,406.29	127,607.58	545,167.06	8		
			2,919.67	163,043.74	394,209.11		114,521.86	708,730.97	9		
			1,482.52	89,682.37	518,773.62	5,583.32	54,529.00	678,886.94	10		
		1,946.04	1,683.75	103,920.79	506,924.81	35,339.64	145,005.00	777,889.45	11		
		1,872.62	9,830.03	1,854.88	204,730.06	580,233.35	39,408.57	96,884.53	12		
		166.22	22,006.66	2,267.98	134,722.19	315,049.78	6,012.74	211,511.01	13		
					139,662.34	461,754.12	308,300.38	470,054.50	14		
		390.44	470.15	35.00	217,947.91	410,829.75	1,319.45	62,938.23	15		
			3,139.08	25,904.28	192,433.73	7,800.48	67,923.29	368,206.50	16		
		316.27	550.60		389,003.50	546,824.76	14,388.57	11,387.91	17		
		291.61	1,822.11	31.17	40,512.00	122,206.26	238.20	33,019.98	18		
		499.92	893.70	150.00	69,326.71	212,275.94	17,191.92	104,345.11	19		
					42,905.18	332,820.71	49.40	74,325.54	20		
					24,538.32	113,760.65	828.36	104,643.70	21		
				561.67	128,811.73	339.91	27,696.82	156,849.46	22		
		2,404.01	126.21		16,552.79	85,328.08	61,098.70	139,805.15	23		
		1,467.40	25.00	13,946.77	109,477.53	253,320.99	30,214.40	108,232.22	24		
					26,704.21	211,499.56	4,142.51	76,088.58	25		
		30.00	565.00	272.68	117,071.04	277,460.49	1,609.80	47,351.38	26		
					36.05	117,079.42	5,831.19	46,837.56	27		
			1,405.89	83.58	40,877.19	119,128.90	39,642.81	158,809.71	28		
			1,029.88	44,837.07	100,009.96	15,530.37	61,312.89	180,802.22	29		
			28.20	47,375.27	122,054.00	10,921.22	46,334.65	190,250.87	30		
			4.80	43,176.88	291,948.81	9,747.41	22,839.42	294,531.04	31		
		247.65		434.23	20,106.20	87,286.58	1,582.55	19,738.39	32		
		7.33		40.41	15,934.40	47,408.56	44,560.45	91,060.01	33		
					31,442.32	75,561.85	2.00	34,333.82	34		
		48.90			121,539.96	292,853.58	288.05	148,280.73	35		
		65.17	612.92	229.76	49,635.96	105,000.35	1,181.28	67,158.25	36		
					622.37	229,610.02		40,335.74	37		
			307.52		25,578.71	82,837.56	11.10	34,082.50	38		
			516.36	3,125.11	40,737.99	135,531.25	69.25	22,980.45	39		
		361.08			81,183.19	73,513.79	6,617.65	36,105.18	40		
					7,455.94	44,931.59	1.00	25,038.15	41		
					146,823.10	290,418.02		39,638.81	42		
					6,813.01	94,030.17	23.11	94,939.79	43		
					1.00	164,534.22	7.55	21,055.38	44		
				311.38	14,820.64	83,448.51	782.46	106,433.78	45		
					26,165.88	99,109.29	2,217.88	29,337.88	46		
					1,329.87	114,001.19	301.70	17,140.38	47		
					99,399.45	83,002.35	215.11	21,132.62	48		
					32,284.66	88,794.50	8.89	39,272.10	49		
					10,594.41	90,461.92		112,470.63	50		
				41.60	36,172.77	103,814.08	5,386.44	25,045.37	51		
					17,485.62	114,001.19	15,079.40	23,079.40	52		
					7,118.21	81,023.61	8,056.80	34,294.40	53		
					29,505.00	138,468.07		49,156.00	54		
					17,100.26	43,374.09	206.18	44,312.84	55		
				56.41	38,749.64	135,479.55	1,100.13	84,115.28	56		

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

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Trust Accounts	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
57	Manchester				44,874.63		
58	Dennison				63,080.02		
59	Independence					5,232.27	129.54
60	Hampton				9,770.02		60.00
61	Vinton				16,433.96	6,500.00	
62	Jefferson			224.00	48,293.75		16.16
63	Cresco			2,902.85	15,796.33		
64	Pella			5,103.25	75,585.20	20,000.00	97.37
65	Winterset				15,008.68		
66	Sheldon				38,731.23		
67	Osage				34,430.10		
68	Clear Lake				12,104.24	8.00	
69	Elkora				23,415.12	3,526.60	
70	Mystic				8,190.00		500.00
71	Harlan				45,720.88		80.85
72	Nevada				36,867.79		
73	Clarion				32,370.94		60.00
74	Oswola			1,127.13	3,000.47		66.73
75	Emmetsburg				124,700.06	4,839.80	
76	Sac City				51,114.68		
77	Waukon				26,266.94		
78	Tama				15,908.51		
79	Glenwood				6,139.50		
80	Hawarden				54,317.74		
81	Colfax				22,030.21	1,712.19	
82	Bettendorf				4,904.50		
83	New Hampton			1.60	16,373.51		
84	Anamosa			2,000.00	6,574.85		
85	Bloomfield				8,495.50		
86	Sigourney				5,798.80	1,035.56	
87	Humboldt				17,351.32		6.00
88	Monticello	15,092.26			17,508.04	2,900.00	
89	Lake City				19,800.00		
90	Rockwell City				15,576.19	3,000.00	
91	Madrid				18,873.53		
92	Audubon				9,943.02	4,000.00	
93	Marengo				100,970.63		40.61
94	Tipton				47,519.45		
95	Rock Rapids				42,511.65		
96	Dyersville	2,105.32			4,881.05		
97	Iida Grove	1,610.14			25,836.45		7
98	Villaca				22,790.64		5.00
99	Onawa				14,296.04	1,025.00	49.51
100	Bedford				9,922.20		
101	Forest City	973.47			13,175.81		
102	Eldon			36,254.45	154.91	30,061.13	6,751.84
103	De Witt				10,899.24		
104	Leon				9,478.75	5,075.00	
105	Hamburg				3,331.74		
106	Corniglia	825.12			3,680.00		81.54
107	Seymour				4,105.55		
108	Toledo				7,635.90		110.02
109	What Cheer				5,952.72		
110	Stuart				8,337.00		

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—TOTAL

No. in order of population	Cities	Payments						Warrants outstanding April 1, 1925	Balance on hand March 31, 1926	Grand total for the year	No. in order of population	
		Interest		Damage Claims		Total miscellaneous	Total all bonds and miscellaneous					Total all expenditures
		Total interest on warrants	Total damage claims	Total damage claims	Total miscellaneous							
57	Manchester					44,874.63	76,415.81	3.55	7,170.34	83,598.70	57	
58	Dennison					63,089.02	104,599.38	1,507.05	172,870.30	328,377.73	58	
59	Independence		8.00		144.00	8,514.71	88,507.21	2,243.90	77,146.51	167,808.11	59	
60	Hampton					9,830.02	95,989.22	1,461.34	28,537.27	115,987.83	60	
61	Vinton					22,933.03	96,836.06		42,420.72	138,249.80	61	
62	Jefferson	6.40			1,909.77	50,947.04	10,947.04	1,708.90	17,900.00	140,583.01	62	
63	Cresco					15,796.33	69,339.27	8,474.00	30,951.03	107,356.53	63	
64	Pella				1,389.00	101,833.03	191,680.08		28,535.34	229,218.45	64	
65	Winterset					15,008.68	90,958.56	2,822.13	74,878.62	138,137.55	65	
66	Sheldon					38,731.23	92,732.72		10,119.87	142,572.50	66	
67	Osage					34,430.00	74,434.72	610.00	28,822.14	105,707.47	67	
68	Clear Lake				8.00	12,104.24	15,066.04	8,483.48	43,760.86	130,765.05	68	
69	Elkora				3,526.60	23,415.12	1,809.70		30,241.40	83,759.27	69	
70	Mystic				500.00	8,190.00	4,021.97	3,819.08	2,428.79	14,909.24	70	
71	Harlan					45,720.88	45,807.03	130,500.88	36,404.10	166,965.03	71	
72	Nevada					36,867.79	85,910.15	6,650.23	78,609.26	165,218.51	72	
73	Clarion					32,370.94	69,735.50	732.37	95,000.43	150,000.43	73	
74	Oswola				66.73	3,000.47	31,641.72	21,856.32	18,081.01	39,772.08	74	
75	Emmetsburg					124,700.06	4,021.97	100,500.17	48,061.20	215,331.00	75	
76	Sac City					51,114.68	4,650.50	55,765.18	40,320.00	127,020.81	76	
77	Waukon					26,266.94	841.07	26,008.01	28,917.17	84,468.24	77	
78	Tama					15,908.51	18,908.81	49,440.08	7,700.17	55,266.19	78	
79	Glenwood					6,139.50	6,139.50	35,113.58	11,814.00	38,427.51	79	
80	Hawarden					54,317.74	54,317.74	124,347.11	12,654.29	137,001.40	80	
81	Colfax					22,030.21	498.07	801.00	25,648.54	1,917.41	48,985.33	81
82	Bettendorf					4,904.50	4,904.50	46,240.85	11,878.34	58,119.19	82	
83	New Hampton					16,373.51	62,033.10	62,033.10	47,492.28	110,480.38	83	
84	Anamosa					6,574.85	21.10	7,897.61	13,048.56	14,623.41	84	
85	Bloomfield					8,495.50	8,495.50	72,832.21	44,437.54	129,911.24	85	
86	Sigourney					5,798.80	522.61	8,819.97	29,801.41	35,600.00	86	
87	Humboldt					17,351.32	583.28	17,834.60	10,813.12	28,647.74	87	
88	Monticello	15,092.26				17,508.04	20,008.01	66,233.28	40.56	7,822.30	88	
89	Lake City					19,800.00	20,000.51	47,729.02	9,888.08	12,833.15	89	
90	Rockwell City					15,576.19	311.39	90,006.90	3,371.81	16,000.81	90	
91	Madrid					18,873.53	203.80	19,077.33	40,659.36	8,614.57	91	
92	Audubon					9,943.02		13,948.02	42,003.08	61,009.53	92	
93	Marengo					100,970.63		161,020.24	176,069.88	15,024.34	93	
94	Tipton					47,519.45		47,549.45	98,854.11	513.75	94	
95	Rock Rapids					42,511.65	1,033.39	45,974.34	131,643.38	1,399.09	95	
96	Dyersville	2,105.32				4,881.05	147.60	1,471.68	6,534.98	22,004.94	96	
97	Iida Grove	1,610.14				25,836.45		25,836.45	44,768.54	400.00	97	
98	Villaca					22,790.64		22,790.64	85,162.48	13.00	98	
99	Onawa					14,296.04		15,442.55	74,763.26	10,441.00	99	
100	Bedford					9,922.20		75.00	10,027.90	88,700.29	100	
101	Forest City	973.47				13,175.81			13,175.81	34,316.14	101	
102	Eldon					30,061.13			7,778.72	7,812.00	102	
103	De Witt					10,899.24			10,899.24	29,736.68	103	
104	Leon					9,478.75			14,556.75	38,090.23	104	
105	Hamburg					3,331.74			3,037.54	20,609.98	105	
106	Corniglia	825.12				3,680.00			2,029.01	8,001.64	106	
107	Seymour					4,105.55			33,818.35	4,508.85	107	
108	Toledo					7,635.90			4,508.85	1,737.44	108	
109	What Cheer					5,952.72			8,487.99	30,867.08	109	
110	Stuart					8,337.00		741.47	5,052.72	15,164.99	110	
						8,337.00			8,337.00	38,804.06		

TABLE NO. 3—CITIES—BONDED AND OTHER

No. in order of population	Cities	Total indebtedness at close of year March 31, 1926	Character and Amount of	
			General bonds	Municipal industry bonds
	Grand total.....	\$ 41,990,252.01	\$ 16,721,477.92	\$ 12,798,047.57
1	Des Moines.....	10,879,967.16	3,126,719.80	5,000,000.00
2	Sioux City.....	2,418,308.17	1,219,000.00	742,000.10
3	Davenport.....	1,674,660.86	1,145,500.00	520,100.00
4	Cedar Rapids.....	1,484,985.06	1,015,900.00	449,000.00
5	Dubuque.....	2,501,069.17	1,094,913.41	376,000.00
6	Council Bluffs.....	1,374,946.55	807,000.00	400,000.00
7	Waterloo.....	1,814,562.18	699,778.84	616,000.00
8	Clinton.....	683,735.00	215,285.00	.....
9	Burlington.....	573,159.00	246,000.00	.....
10	Ottumwa.....	564,725.62	350,046.31	148,000.00
11	Mason City.....	1,158,494.47	362,504.79	312,000.00
12	Pt. Dodge.....	1,109,985.15	888,966.52	108,000.00
13	Marshalltown.....	952,339.35	577,000.00	315,500.00
14	Muscatine.....	614,611.35	51,000.00	404,500.00
15	Iowa City.....	777,020.56	419,349.97	.....
16	Keokuk.....	161,037.51	161,000.00	.....
17	Hoone.....	678,846.39	95,000.00	185,500.00
18	Pt. Madison.....	305,530.02	305,500.00	.....
19	Oskaloosa.....	590,876.67	140,458.00	300,000.00
20	Ames.....	308,768.85	97,500.00	103,000.00
21	Centerville.....	142,565.23	63,000.00	67,500.00
22	Crawton.....	332,272.27	91,250.00	.....
23	Oswein.....	142,237.09	143,989.68	9,000.00
24	Newton.....	441,286.71	137,500.00	54,000.00
25	Cedar Falls.....	99,756.91	84,945.28	11,500.00
26	Webster City.....	122,957.18	5,500.00	117,000.00
27	Charles City.....	391,822.00	241,700.00	10,000.00
28	Fairfield.....	181,046.24	17,000.00	73,500.00
29	Perry.....	329,286.71	128,746.86	41,500.00
30	Red Oak.....	198,423.43	62,314.22	7,000.00
31	Atlantic.....	108,979.63	57,000.00	13,000.00
32	Shenandoah.....	192,689.72	99,000.00	50,000.00
33	Chariton.....	115,489.91	33,300.00	47,500.00
34	Arlia.....	167,245.17	37,000.00	100,000.00
35	Estherville.....	238,889.91	29,500.00	24,000.00
36	Cherokee.....	180,247.99	57,007.13	8,500.00
37	Spencer.....	156,242.24	80,500.00	44,500.00
38	Clarinda.....	199,323.34	19,900.00	96,000.00
39	Grinnell.....	144,368.33	35,300.00	53,000.00
40	Le Mars.....	55,786.91	8,000.00	8,000.00
41	Marion.....	97,213.78	78,565.05	.....
42	Carroll.....	196,579.07	38,545.29	7,178.47
43	Mt. Pleasant.....	56,321.50	25,500.00	.....
44	Valley Junction.....	176,369.50	40,500.00	45,000.00
45	Washington.....	249,308.83	21,900.00	109,500.00
46	Missouri Valley.....	134,308.89	5,500.00	15,100.00
47	Eagle Grove.....	46,000.00	19,000.00	.....
48	Decorah.....	166,994.00	65,500.00	12,000.00
49	Iowa Falls.....	64,999.41	15,304.00	.....
50	Algona.....	41,000.00	8,000.00	23,500.00
51	Storm Lake.....	145,587.56	84,000.00	55,000.00
52	Knoxville.....	156,686.83	86,190.31	.....
53	Maquoket.....	181,366.44	.....	139,000.00
54	Waverly.....	67,000.00	.....	52,000.00
55	Bella Plaine.....	132,272.23	33,300.00	79,500.00
56	Indianola.....	42,569.70	.....	1,000.00

DEBT OBLIGATIONS APRIL 1, 1926

Debt Obligations at Close of Year, March 31, 1926				Total indebtedness April 1, 1926	Increase of indebtedness during year ending March 31, 1926	Decrease of indebtedness during year ending March 31, 1926	No. in order of population
Outstanding warrants	Special fund bonds	Temporary loans	Miscellaneous debt obligations				
\$ 793,688.33	\$11,232,638.19	\$ 72,150.60	\$ 372,250.00	\$43,129,728.78	\$96,637.96	\$ 2,055,491.98	
100,707.36	2,652,549.00	.....	.....	10,796,339.65	2,394,475.85	113,627.51	1
.....	482,303.17	.....	25,000.00	1,773,388.53	.....	.....	2
199.86	.....	.....	.....	1,356,413.65	128,569.40	97,063.49	3
3,055.05	.....	.....	17,000.00	2,437,099.62	138,809.55	.....	4
6,035.76	1,115,660.00	.....	.....	1,342,430.72	32,515.83	.....	5
15,946.55	83,000.00	.....	.....	1,070,521.08	738,755.26	155,968.90	6
78,467.16	490,516.18	.....	.....	594,300.00	.....	21,160.00	7
33,008.41	379,561.69	.....	.....	563,228.35	1,497.27	.....	8
.....	337,150.00	.....	.....	1,031,344.43	127,120.04	.....	9
6,528.10	60,151.21	.....	.....	1,211,545.97	41,862.82	.....	10
167,959.08	151,215.72	.....	316,000.00	968,971.47	.....	40,838.11	11
26,500.41	15,215.72	.....	.....	851,028.96	74,389.41	19,081.21	12
2,182.01	547,567.34	.....	.....	109,240.70	8,203.19	.....	13
.....	159,111.35	.....	.....	709,738.57	90,892.24	.....	14
.....	367,670.58	.....	.....	325,871.39	20,292.87	40,156.11	15
37.61	.....	.....	.....	634,542.56	.....	.....	16
6,363.33	301,000.00	.....	.....	851,028.96	74,389.41	19,081.21	17
80.02	.....	.....	.....	109,240.70	8,203.19	.....	18
14,518.67	135,900.00	.....	.....	709,738.57	90,892.24	.....	19
8.85	.....	3,230.00	.....	325,871.39	20,292.87	40,156.11	20
63.25	12,000.00	.....	.....	634,542.56	.....	.....	21
308.60	340,653.67	.....	.....	234,290.40	29,549.55	.....	22
48,267.41	740,653.67	.....	.....	129,500.00	12,500.00	.....	23
15,286.71	254,900.00	.....	.....	322,433.24	.....	90,100.07	24
1,311.63	.....	2,000.00	.....	116,353.05	3,095.06	66,427.00	25
112.48	344.75	.....	.....	99,714.40	.....	.....	26
239.29	29,822.77	.....	.....	108,194.21	3,442.30	.....	27
253.05	88,115.00	.....	.....	146,514.55	23,957.18	.....	28
19,898.57	126,292.51	.....	.....	336,548.53	44,716.47	27,086.50	29
9,809.11	119,300.00	.....	.....	158,752.00	.....	.....	30
6,061.74	32,917.89	.....	.....	283,922.00	53,864.11	.....	31
1,289.73	43,400.00	.....	.....	228,290.55	29,247.42	.....	32
839.91	.....	32,500.00	.....	131,779.24	.....	22,790.61	33
190.00	10,095.17	.....	.....	200,482.55	.....	7,792.88	34
.....	175,389.91	.....	.....	150,390.00	7,009.91	.....	35
3,088.22	115,992.64	.....	.....	179,397.17	.....	.....	36
7.55	31,243.24	.....	.....	228,108.03	.....	71,664.79	37
8.35	26,614.79	.....	.....	149,625.80	.....	10,165.56	38
.....	.....	6,000.00	.....	146,047.85	.....	31,800.70	39
11,280.91	28,500.00	.....	.....	54,379.54	1,410.37	.....	40
75.94	19,277.19	.....	.....	94,842.34	3,074.94	.....	41
467.86	190,391.85	.....	.....	254,537.71	.....	67,998.67	42
31.50	30,000.00	.....	.....	59,023.11	.....	3,491.61	43
3,463.50	87,846.00	.....	.....	160,229.27	12,050.23	.....	44
4,063.55	46,000.00	.....	.....	239,228.46	.....	.....	45
2,208.89	110,400.00	.....	.....	154,617.88	.....	20,438.59	46
.....	37,000.00	.....	.....	46,000.00	.....	.....	47
.....	38,494.00	.....	.....	132,011.00	.....	22,017.00	48
73.50	49,591.91	.....	.....	60,464.70	4,564.17	1,000.00	49
5,187.56	800.00	.....	.....	45,000.00	.....	8,998.58	50
67,496.51	.....	18,000.00	.....	134,586.44	.....	.....	51
9,188.82	43,182.00	.....	.....	122,132.82	84,554.00	.....	52
.....	15,000.00	.....	.....	137,066.80	44,300.64	.....	53
.....	25,479.22	.....	.....	91,500.00	.....	24,500.00	54
.....	41,800.70	.....	.....	143,190.00	.....	18,800.78	55
.....	.....	.....	.....	76,616.61	.....	38,736.91	56

TABLE NO. 3—CONTINUED—CITIES—BONDED

No. in order of population	Cities	Total indebtedness at close of year March 31, 1926	Character and Amount of	
			General bonds	Municipal industry bonds
57	Manchester	142,485.28	27,768.00	
58	Denison	198,250.00	123,250.00	70,000.00
59	Independence	1,205.96		
60	Hampton	125,527.42	76,000.00	28,000.00
61	Vinton	68,000.00	17,000.00	
62	Jefferson	192,447.79	91,500.00	14,300.00
63	Cresco	94,881.00	78,000.00	
64	Pella	247,600.00	26,500.00	88,500.00
65	Winterset	201,700.60		201,500.00
66	Sheldon	182,297.00	74,667.00	
67	Osage	244,027.24	31,500.00	
68	Clear Lake	264,630.73	146,250.00	9,500.00
69	Eldora	84,450.00	23,450.00	24,000.00
70	Mystic	11,663.73	7,000.00	
71	Harlan	220,000.00	53,500.00	29,000.00
72	Nevada	82,992.17	77,540.00	
73	Clarion	154,321.72	11,828.94	11,000.00
74	Oseola	56,060.43	32,000.00	22,000.00
75	Emmetsburg	228,657.81	67,200.00	10,000.00
76	Sac City	129,849.00	72,000.00	
77	Waukon	203,918.95	84,200.00	47,200.00
78	Tama	78,960.19	35,847.00	
79	Glenwood	64,806.50	40,900.00	12,500.00
80	Hawarden	143,607.46	13,000.00	50,000.00
81	Colfax	149,181.90	49,415.53	
82	Bettendorf	42,500.00	42,500.00	
83	New Hampton	77,300.00	15,000.00	6,000.00
84	Anamosa	86,178.21	8,000.00	4,000.00
85	Bloomfield	82,821.94	18,000.00	55,000.00
86	Siourney	106,600.00	58,500.00	
87	Humboldt			
88	Monticello	36,491.50	24,000.00	
89	Lake City	157,702.86	65,500.00	30,000.00
90	Rockwell City	100,115.81	28,500.00	25,200.00
91	Madrid	96,249.50	51,900.00	22,000.00
92	Audubon	125,350.00	91,850.00	33,500.00
93	Marengo	236,839.52	112,128.62	
94	Union	100,000.00		7,500.00
95	Rock Rapids	139,983.50	57,000.00	14,000.00
96	Dyersville	13,105.33	12,000.00	
97	Ida Grove	100,450.58	74,089.58	
98	Willisca	108,913.00	23,000.00	80,000.00
99	Osawa	116,594.39	78,294.39	28,000.00
100	Bedford	100,959.82	22,000.00	54,000.00
101	Forest City	28,872.97	17,500.00	8,000.00
102	Edon	17,562.24		10,000.00
103	De Witt	60,800.00	40,300.00	
104	Leon	37,000.00	37,000.00	
105	Hamburg	45,629.25	19,500.00	9,000.00
106	Corning	40,500.00	15,500.00	25,000.00
107	Seymour	80,172.00	32,200.00	35,000.00
108	Toledo	81,037.00	3,369.42	50,683.58
109	What Cheer	40,849.78	30,000.00	
110	Stuart	87,800.00	39,100.00	48,000.00

AND OTHER DEBT OBLIGATIONS APRIL 1, 1926

Debt Obligations at Close of Year, March 31, 1926				Total indebtedness April 1, 1926	Increase of indebtedness during year ending March 31, 1926	Decrease of indebtedness during year ending March 31, 1926	No. in order of population
Outstanding warrants	*Special fund bonds	Temporary loans	Miscellaneous debt obligations				
666.08	113,900.00			174,096.41		31,671.13	57
				212,750.00		14,500.00	68
1,205.96				2,243.99		1,038.08	60
6,900.00	5,621.42	9,000.00		102,424.48	23,102.94		59
			2,000.00	80,000.00		12,000.00	61
1,031.06	8,666.33			227,273.03		24,858.24	62
6,881.00	12,000.00			105,457.74		10,576.74	63
	122,800.00			310,327.00		61,327.00	61
200.00				205,700.00		4,000.00	65
	87,600.00			227,197.00		65,590.00	66
27.24	212,500.00			265,919.00		20,958.30	67
13,323.03	35,657.78			162,568.05	43,124.14		69
	27,000.00			90,200.00		6,100.00	70
2,963.73	2,000.00			14,819.58		3,155.85	70
	137,500.00			251,322.50		31,322.50	71
5,438.17				57,327.55		4,825.38	72
39.11	131,473.67			146,903.67	7,418.05		73
1,501.43	59.00			55,031.88	429.55		74
6,957.81	154,500.00			228,005.52	10,652.29		75
	57,949.00			170,349.00		49,500.00	76
418.95	72,100.00			269,865.05		5,947.10	77
725.00	42,575.19			98,203.24		19,250.05	78
1,498.50				58,109.84		3,301.25	79
	77,107.46		3,500.00	189,595.40		45,987.94	80
3,375.07	105,491.30			168,201.35		19,019.45	81
				27,500.00	15,000.00		82
1,309.00	54,000.00			89,000.00		11,700.00	83
	51,178.21			69,178.21		6,000.00	84
9,891.94				87,501.09		4,609.15	85
7,100.00				108,000.00		2,460.00	86
				5,000.00		5,000.00	87
		12,400.00		31,740.56	4,654.94		88
5,902.30	36,500.00			172,088.68		14,335.75	89
2,915.01	43,600.00			100,434.06		318.47	90
13,873.83	8,475.07			103,114.57	6,805.07		91
				130,850.00		11,500.00	92
				229,035.52		15,200.00	93
	124,700.00			131,174.16		22,174.16	94
	101,600.00			162,064.00		32,000.00	96
1,318.50	37,066.00			15,000.00		1,894.67	96
1,105.33				174,089.56		15,000.00	97
499.00	86,000.00			104,913.00	4,900.00		98
1,012.00	4,000.00			121,994.30		5,400.00	99
				101,910.67		969.78	100
7,450.39	17,500.00			29,336.53		10,464.43	101
3,222.45				12,125.28	5,436.99		102
	29,500.00			76,800.00		6,500.00	103
				44,500.00		7,500.00	104
14,379.25			2,750.00	58,397.19	17,262.00		105
				42,000.00		1,500.00	106
1,172.06				71,237.44		2,965.58	107
1,067.00				67,000.00		2,983.00	108
1,775.00	6,971.75			48,176.01		7,538.25	109
700.00				92,004.04		4,204.04	110

TABLE NO. 4—CITIES—VALUATION OF PROPERTY

No. in order of population	Cities	Valuation of Property				
		Real Property		Personal Property		Railroad, Telegraph
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation
		Valuation of Property				
	<b>Grand total</b>	<b>\$203,366,659</b>	<b>\$753,240,556</b>	<b>\$ 40,030,556</b>	<b>\$148,241,064</b>	<b>\$ 8,777,885</b>
1	Des Moines	47,403,140	189,612,500	7,414,000	29,656,120	2,354,806
2	Sioux City	19,521,022	78,084,088	3,904,288	15,617,132	647,333
3	Davenport	28,084,180	56,068,360	4,881,270	9,762,540	317,243
4	Cedar Rapids	10,672,065	42,688,389	1,763,440	7,052,760	373,027
5	Dubuque	5,454,706	21,829,684	2,381,221	11,522,188	123,216
6	Council Bluffs	5,388,465	31,553,800	882,388	3,529,552	245,467
7	Waterloo	6,984,237	34,839,948	1,084,548	4,338,192	303,446
8	Clinton	3,366,034	13,460,136	914,310	3,637,240	157,594
9	Burlington	4,368,463	17,477,852	1,569,329	5,237,304	169,624
10	Ottumwa	3,217,325	12,870,160	804,498	3,217,593	119,722
11	Mason City	3,944,878	15,779,512	765,021	3,053,064	173,742
12	Pt. Duane	4,125,388	16,501,532	643,849	2,575,396	118,117
13	Marshalltown	2,146,440	8,685,760	370,796	1,488,024	92,355
14	Muscateine	2,078,890	4,157,720	1,059,310	2,118,620	70,225
15	Iowa City	2,890,968	6,663,872	830,109	1,544,572	11,868
16	Knoxville	2,444,880	10,676,320	1,068,255	4,303,020	88,131
17	Boone	1,443,286	5,778,544	189,523	758,092	86,093
18	Pt. Madison	1,040,279	6,061,116	240,396	907,584	174,525
19	Oskaloosa	1,536,271	6,145,084	366,271	1,580,684	60,073
20	Ames	1,880,311	5,181,944	109,369	419,236	62,602
21	Centerville	982,275	5,849,100	—	—	—
22	Creston	905,601	3,974,494	839,718	958,872	52,134
23	Owensville	719,775	2,843,100	119,918	479,672	36,433
24	Newton	1,076,350	4,306,400	229,550	915,200	31,914
25	Cedar Falls	1,082,160	4,328,640	129,411	506,644	66,396
26	Webster City	772,314	3,591,246	116,248	464,972	39,758
27	Waukegan	1,101,717	4,406,868	242,665	995,380	54,389
28	Fairfield	970,713	3,882,532	161,573	640,292	33,044
29	Perry	819,497	3,277,988	86,337	345,848	24,781
30	Red Oak	738,422	2,953,988	119,505	478,920	43,577
31	Atlantic	725,508	2,992,032	95,511	374,014	31,092
32	Shenandoah	691,694	2,767,796	188,814	673,256	43,968
33	Chariton	530,793	2,123,172	107,513	430,060	49,091
34	Albia	519,440	2,077,790	142,285	569,140	64,181
35	Estherville	610,123	2,440,422	114,229	452,888	41,434
36	Cherokee	757,543	3,030,172	135,309	501,200	33,992
37	Conestoga	795,534	3,174,136	131,858	508,832	40,173
38	Clarinda	588,985	2,355,940	139,905	559,800	28,333
39	Grinnell	660,576	3,878,304	112,131	448,524	26,552
40	Le Mars	643,974	2,675,890	141,548	569,192	33,467
41	Marion	735,667	2,942,028	95,861	371,564	44,291
42	Carroll	509,623	2,038,492	87,529	334,126	33,674
43	Mt. Pleasant	543,656	2,168,224	98,365	375,460	39,332
44	Valley Junction	462,165	1,848,660	47,400	189,600	26,085
45	Washington	836,380	3,841,644	157,844	631,379	44,496
46	Missouri Valley	432,419	1,729,640	54,651	218,724	24,662
47	Keokuk Grove	487,733	1,950,880	117,348	469,360	46,894
48	Decorah	689,622	2,735,088	167,062	668,068	15,826
49	Iowa Falls	604,705	2,418,820	105,024	439,096	56,840
50	Algona	505,680	2,022,744	100,081	402,724	37,768
51	Storm Lake	819,788	3,379,144	178,431	713,724	81,724
52	Knoxville	417,795	1,671,180	54,174	219,816	27,816
53	Magnolia	345,153	1,395,332	97,832	394,288	39,204
54	Waverly	638,541	2,554,194	174,622	658,628	55,615
55	Belle Plaine	427,081	1,710,732	112,020	386,480	44,214
56	Indianola	615,222	2,580,888	70,470	281,904	15,250

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1925														
No. in order of population	Cities	Telephones and Express					Agricultural Lands					Total amount of taxes levied	No. in order of population	
		Assessed valuation	Total taxable valuation of monies and credits	Total assessed valuation of all property except monies and credits	Total taxable valuation of monies and credits	Taxable valuation	Assessed valuation	Agricultural Lands		Total amount of taxes levied				
								Taxable valuation	Assessed valuation		Agricultural Lands			
											Taxable valuation			Assessed valuation
	<b>Grand total</b>	<b>\$ 34,324,600</b>	<b>\$ 252,180,498</b>	<b>\$ 935,806,220</b>	<b>\$ 271,132,168</b>	<b>\$ 3,676,480</b>	<b>\$ 14,705,920</b>	<b>\$12,381,422.29</b>						
1	Des Moines	9,419,920	57,171,975	228,687,000	30,661,468	185,000	749,645	2,724,468.50	1	2				
2	Sioux City	2,119,302	33,973,643	95,890,572	10,919,200	508,327	2,015,308	1,089,000.00	2	1				
3	Davenport	634,499	33,232,095	66,405,300	10,070,010	373,800	747,600	880,495.50	3	3				
4	Cedar Rapids	1,366,628	13,777,192	51,169,768	8,727,721	107,029	428,116	608,682.22	4	4				
5	Dubuque	492,964	11,489,279	45,877,116	4,194,255	20,081	80,324	60,510.00	5	5				
6	Council Bluffs	2,159,968	6,823,329	27,366,285	4,445,452	33,862	148,568	464,965.00	6	6				
7	Waterloo	813,620	7,372,190	29,488,792	8,345,314	45,989	183,969	519,813.00	7	7				
8	Clinton	630,376	4,436,958	17,747,732	16,216,948	117,299	469,136	286,550.00	8	8				
9	Burlington	428,496	5,787,413	22,149,632	5,588,404	134,744	528,078	259,963.00	9	9				
10	Ottumwa	475,900	4,141,749	15,566,906	11,154,038	265,906	1,063,984	238,412.00	10	10				
11	Mason City	436,138	4,881,696	12,526,784	3,394,849	—	—	315,136.68	11	11				
12	Pt. Duane	452,468	4,882,354	19,629,416	2,568,303	—	—	283,940	12	12				
13	Marshalltown	370,220	2,609,771	10,480,004	4,291,310	36,900	147,600	141,162.38	13	13				
14	Muscateine	132,450	3,214,305	6,428,790	1,929,900	47,275	100,100	201,737.32	14	14				
15	Iowa City	47,472	3,739,022	10,966,088	3,465,389	23,276	69,104	117,016.00	15	15				
16	Knoxville	37,624	3,731,416	15,321,784	2,132,322	11,060	44,100	167,827.00	16	16				
17	Boone	34,912	1,718,912	6,872,648	1,016,326	25,119	100,476	101,806.00	17	17				
18	Pt. Madison	698,116	2,064,204	8,266,816	644,803	41,210	104,840	121,413.00	18	18				
19	Oskaloosa	279,892	2,092,515	8,910,060	3,388,825	25,419	89,676	117,390.00	19	19				
20	Ames	250,608	1,451,272	5,806,088	917,115	12,855	51,420	104,734.45	20	20				
21	Centerville	154,448	1,009,837	4,668,548	884,798	8,465	33,512	74,978.12	21	21				
22	Creston	309,416	1,285,473	5,141,892	1,769,658	33,813	135,212	56,448.25	22	22				
23	Owensville	145,728	567,125	3,468,500	1,092,150	5,461	21,844	51,490.20	23	23				
24	Newton	124,296	1,326,974	5,247,800	2,182,960	22,896	91,590	84,880.24	24	24				
25	Cedar Falls	366,672	1,274,330	5,069,350	2,157,850	15,063	60,232	61,631.56	25	25				
26	Webster City	315,062	1,043,830	3,771,290	2,111,217	37,617	150,468	31,890.36	26	26				
27	Waukegan	217,844	1,822,784	6,671,889	1,432,332	43,828	175,328	72,462.90	27	27				
28	Fairfield	182,176	1,165,330	4,661,830	2,738,446	9,506	38,024	40,667.01	28	28				
29	Perry	139,788	940,731	3,763,134	1,268,003	—	—	54,672.80	29	29				
30	Red Oak	174,308	901,504	3,406,010	2,860,115	15,322	77,288	48,630.00	30	30				
31	Atlantic	121,098	859,021	3,400,084	2,300,552	10,391	41,664	57,842.89	31	31				
32	Shenandoah	175,832	904,656	3,618,634	1,735,992	14,156	55,995	66,995.32	32	32				
33	Chariton	109,604	688,207	2,762,828	1,200,205	11,341	45,364	34,163.50	33	33				
34	Albia	219,724	715,074	2,863,600	867,200	25,132	100,608	50,780.92	34	34				
35	Estherville	165,736	759,779	3,039,116	502,440	22,229	88,880	27,674.28	35	35				
36	Cherokee	135,908	917,145	3,698,580	1,427,890	25,213	88,532	46,375.00	36	36				
37	Conestoga	169,700	885,292	3,941,088	1,831,970	16,024	64,966	32,500.00	37	37				
38	Clarinda	113,340	757,235	3,029,140	1,569,000	4,350	17,300	26,345.65	38	38				
39	Grinnell	109,068	1,108,200	4,482,800	2,202,556	—	—	68,250.00	39	39				
40	Le Mars	122,148	812,559	3,234,236	2,351,830	33,037	132,148	60,372.00	40	40				
41	Marion	176,804	878,760	3,204,996	1,084,828	40,358	161,423	37,588.16	41	41				
42	Carroll	134,336	629,736	2,607,136	929,240	19,666	79,704	46,418.00	42	42				
43	Mt. Pleasant	121,338	666,253	2,665,612	2,270,812	7,433	30,012	31,310.00	43	43				
44	Valley Junction	112,140	637,000	2,190,400	204,042	17,501	70,204	18,862.28	44	44				
45	Washington	177,824	1,037,636	4,150,744	4,083,790	12,020	50,490	59,500.45	45	45				
46	Missouri Valley	106,408	513,696											

TABLE NO. 4—CONTINUED—CITIES—VALUATION OF

No. in order of population	CITIES	Valuation of Property				
		Real Property		Personal Property		Railroad, Telegraph
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation
57	Manchester	427,000	1,708,204	70,570	232,280	23,778
58	Denison	565,004	2,252,254	103,945	415,730	53,309
59	Independence	505,885	2,021,540	131,644	525,856	21,198
60	Hampton	648,890	2,606,500	108,815	435,960	10,175
61	Vinton	496,205	1,985,000	65,540	282,194	26,032
62	Jefferson	476,104	1,904,410	57,152	228,608	45,909
63	Cresco	477,383	1,909,532	137,080	518,250	13,476
64	Pella	341,008	1,389,632	87,923	351,700	15,546
65	Winterset	459,083	1,744,332	137,074	548,290	11,407
66	Sheldon	516,236	2,064,944	123,436	493,744	45,237
67	Osage	456,824	1,823,298	148,000	592,276	20,163
68	Clear Lake	434,004	1,738,778	57,103	223,413	23,006
69	Eldora	390,000	1,449,000	87,000	348,000	47,892
70	Myrtle	87,639	350,650	23,512	98,248	21,502
71	Harlan	438,211	1,752,944	96,426	385,704	19,440
72	Nevada	374,286	1,407,144	85,011	332,444	37,211
73	Clarion	390,150	1,440,600	98,715	394,900	43,573
74	Ossola	331,541	1,326,184	88,278	353,113	32,666
75	Emmettsburg	350,081	1,436,124	77,717	310,868	42,080
76	Sac City	484,819	1,850,278	80,063	323,972	48,928
77	Waukon	308,410	1,473,040	66,004	260,250	6,309
78	Tama	317,392	1,269,598	57,828	231,312	43,914
79	Glenwood	197,301	788,816	37,496	149,984	7,916
80	Hawarden	308,129	1,072,516	62,083	245,372	44,955
81	Colfax	218,200	833,100	43,825	175,800	17,387
82	Bettendorf	502,698	2,210,392	276,091	1,104,364	36,797
83	New Hampton	351,046	1,494,184	332,856	1,331,424	18,038
84	Anamosa	291,722	1,105,888	71,535	285,140	25,004
85	Bloomfield	452,281	1,694,324	128,453	528,540	88,232
86	Sigourney	330,989	1,323,756	78,230	312,066	236,728
87	Humboldt	341,066	1,304,344	78,657	314,628	23,143
88	Monticello	277,890	1,111,600	138,105	502,412	21,313
89	Lake City	302,705	1,211,060	53,728	214,912	21,303
90	Rockwell City	321,798	1,286,832	93,068	372,302	49,380
91	Madrid	155,337	742,148	49,919	199,676	16,866
92	Audubon	385,471	1,541,884	94,515	378,000	15,536
93	Marengo	244,906	979,804	50,532	202,128	6,074
94	Tipton	367,883	1,471,540	78,895	313,580	14,176
95	Rock Rapids	481,838	1,935,532	91,133	394,532	64,133
96	Dyersville	504,079	1,176,816	57,584	230,336	36,597
97	Ida Grove	331,742	1,400,968	67,133	298,492	11,001
98	Willcox	222,118	802,602	47,326	189,394	18,101
99	Onawa	302,732	1,050,848	56,027	227,708	60,791
100	Bedford	254,761	950,044	58,704	234,016	7,433
101	Forest City	299,836	1,199,344	63,853	215,812	15,594
102	Eldon	136,734	540,936	13,842	55,368	19,134
103	De Witt	230,540	1,168,184	45,700	182,800	25,029
104	Leona	222,849	889,896	38,257	153,028	28,994
105	Hamburg	212,731	831,134	32,878	111,512	24,628
106	Corning	79,410	291,640	95,000	384,012	7,337
107	Seymour	182,396	739,584	50,300	201,200	55,484
108	Toledo	249,815	990,200	44,119	176,474	20,802
109	What Cheer	157,861	630,724	31,740	245,900	28,276
110	Stuart	232,097	900,738	52,920	171,680	9,807

PROPERTY—SUBJECT TO TAXATION—TOTAL TAX LEVIES

No. in order of population	CITIES	Subject to Taxation January 1, 1925							No. in order of population		
		Telephones and Express		Total taxable valuation all property except monies and credits		Total assessed valuation of monies and credits		Agricultural Lands		Tax Levies	
		Assessed valuation	Total taxable valuation	Assessed valuation	Total taxable valuation	Taxable valuation	Assessed valuation	Total amount of taxes levied			
57	Manchester	94,369	221,856	2,085,424	1,023,150	16,900	67,800	24,250.00	57		
58	Denison	215,304	739,830	2,831,840	1,383,223	33,357	135,428	56,450.00	58		
59	Independence	40,702	715,317	2,862,008	1,433,223	—	—	32,180.00	59		
60	Hampton	49,700	767,880	3,071,520	1,434,020	80,708	358,822	39,000.00	60		
61	Vinton	104,208	587,806	2,361,464	1,081,130	8,704	34,816	29,750.00	61		
62	Jefferson	133,972	579,240	2,316,900	1,130,100	48,840	187,284	37,825.00	62		
63	Cresco	53,039	535,036	2,311,472	1,111,224	20,745	123,960	28,799.00	63		
64	Pella	62,154	448,470	1,726,916	7,065	29,380	—	30,800.00	64		
65	Winterset	45,023	584,654	2,338,256	2,167,677	10,325	41,300	25,355.75	65		
66	Sheldon	180,943	684,900	2,739,036	796,330	10,800	43,200	39,587.86	66		
67	Osage	30,163	624,056	2,496,224	3,369,330	12,139	48,506	37,747.00	67		
68	Clear Lake	88,020	513,302	2,035,208	1,211,238	—	—	39,760.00	68		
69	Eldora	191,265	494,392	1,970,568	1,792,336	37,500	140,240	27,945.41	69		
70	Myrtle	89,008	332,453	1,370,812	41,684	10,000	40,000	4,256.00	70		
71	Harlan	77,760	554,077	2,216,308	1,440,298	12,170	45,680	34,392.01	71		
72	Nevada	108,844	487,108	1,938,432	1,407,407	25,012	102,448	27,805.11	72		
73	Clarion	174,292	602,433	2,000,702	686,396	46,838	187,302	34,607.53	73		
74	Ossola	130,744	452,505	1,810,020	1,276,740	3,988	35,952	11,350.00	74		
75	Emmettsburg	103,356	478,837	1,915,348	598,034	15,202	60,808	31,091.68	75		
76	Sac City	175,712	589,740	2,353,900	1,025,500	69,143	276,072	40,250.00	76		
77	Waukon	23,476	439,343	1,797,372	1,011,300	—	—	27,700.00	77		
78	Tama	419,134	1,076,336	737,880	27,429	109,716	24,601.28	78			
79	Glenwood	242,325	789,820	467,023	5,228	21,021	19,300.00	79			
80	Hawarden	179,820	375,177	1,500,708	230,760	11,871	59,484	12,300.00	80		
81	Colfax	71,308	274,942	1,099,708	565,121	1,844	7,360	18,072.31	81		
82	Bettendorf	147,188	806,486	3,466,944	3,751,320	25,790	100,184	30,665.19	82		
83	New Hampton	72,155	701,940	2,897,700	1,530,530	15,974	51,806	17,075.00	83		
84	Anamosa	102,416	388,361	1,553,444	837,214	—	—	27,400.00	84		
85	Bloomfield	88,232	505,274	2,021,066	1,239,912	8,808	33,686	19,240.00	85		
86	Sigourney	942,912	644,906	2,079,624	1,487,437	12,296	49,184	31,000.27	86		
87	Humboldt	92,572	422,588	1,771,544	1,223,353	13,760	55,076	19,501.76	87		
88	Monticello	437,396	1,080,298	1,825,949	2,913	11,662	22,082.58	88			
89	Lake City	377,766	1,311,180	575,460	45,786	175,156	26,762.88	89			
90	Rockwell City	89,330	464,980	1,834,344	1,028,770	42,676	179,794	32,613.39	90		
91	Madrid	332,321	1,009,384	699,243	5,637	22,548	28,000.00	91			
92	Audubon	62,144	496,022	1,988,038	1,838,566	22,576	91,004	60,010.00	92		
93	Marengo	301,672	1,206,238	1,729,092	—	—	—	18,416.00	93		
94	Tipton	59,700	460,456	1,741,820	1,685,037	—	—	26,070.00	94		
95	Rock Rapids	256,532	695,449	2,546,596	781,015	35,808	143,212	35,303.00	95		
96	Dyersville	146,028	388,170	1,533,630	213,900	5,892	21,568	19,245.00	96		
97	Ida Grove	47,604	400,700	1,723,064	1,208,399	—	—	22,132.00	97		
98	Willcox	72,404	238,505	1,154,360	989,305	—	—	27,392.00	98		
99	Onawa	308,214	870,430	1,481,720	227,200	52,118	208,472	24,881.37	99		
100	Bedford	303,918	1,208,072	1,019,200	7,500	39,000	23,321.14	100			
101	Forest City	65,856	360,763	1,479,012	429,443	12,455	49,800	19,278.06	101		
102	Eldon	76,400	678,800	1,600,904	400,904	2,968	11,762	7,600.00	102		
103	De Witt	104,116	361,275	1,445,100	828,020	16,800	67,224	20,698.68	103		
104	Leona	115,970	289,600	1,138,400	624,095	9,245	30,980	15,305.88	104		
105	Hamburg	98,532	296,297	1,161,188	949,418	—	—	12,738.53	105		
106	Corning	29,023	173,070	694,890	135,075	1,400	5,600	28,650.00	106		
107	Seymour	101,896	228,180	1,083,720	33,838	19,372	66,288	14,688.40	107		
108	Toledo	83,448	311,790	1,259,184	1,241,064	24,700	98,800	24,215.00	108		
109	What Cheer	113,104	247,877	961,508	496,238	5,392	21,396	16,191.00	109		
110	Stuart	39,423	286,474	1,141,369	574,510	5,850	21,400	18,902.00	110		

TABLE NO. 5—CITIES—VALUATION OF

No. in order of population	Cities	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys	Bridges	Markets and public scales
	Grand total.....	\$7,409,406	\$1,356,130	\$3,816,297	\$704,580	\$6,117,719	\$ 832,827
1	Des Moines.....	1,429,781	439,961	477,962	78,689	2,178,221	150,000
2	Sioux City.....	102,900	458,850	521,966			27,000
3	Davenport.....	620,123	84,000	940,523	100,000	50,100	
4	Cedar Rapids.....	1,544,800	29,032	92,823	39,552	900,000	15,000
5	Dubuque.....	91,000	32,435	177,949	42,065		
6	Council Bluffs.....	39,000	40,000	290,000	25,000		12,000
7	Waterloo.....	134,500	11,000	179,500	35,000	675,000	
8	Clinton.....	127,500	5,000	95,000	14,850	61,062	
9	Burlington.....	194,000	2,800	201,000	13,000	450,000	21,427
10	Ottumwa.....	63,300	2,423	47,000	10,000	190,000	
11	Mason City.....	74,200	3,929	124,524	17,065	147,063	
12	W. Dodge.....	345,500	7,000	56,500	15,500	330,000	39,900
13	Marshalltown.....	93,000	8,000	58,500	12,500	189,700	850
14	Muscatine.....	240,500	3,000	95,000	8,000	100,000	2,500
15	Iowa City.....	33,200	10,500	40,000	7,500	362,000	9,000
16	Keokuk.....	42,500	5,000	68,928	7,586	15,000	15,000
17	Boone.....	35,000	600	28,000	2,000	9,000	
18	Ft. Madison.....	29,000	3,500	48,000	15,000	5,000	300
19	Oskaloosa.....	79,150	900	34,350	7,225	9,500	
20	Ames.....	78,500	1,000	20,000	12,000	15,000	
21	Centerville.....	17,000		14,000	5,000		2,000
22	Creston.....	1,750		17,000	3,500		
23	Olewein.....	57,500	300	12,000	4,500		
24	Newton.....	53,900	618	19,800	8,000		3,000
25	Cedar Falls.....	12,425	400	15,000	8,000	151,000	
26	Webster City.....	16,400	400	28,500	8,500		10,000
27	Charles City.....	24,018		19,865	7,732	150	1,900
28	Fairfield.....	21,845	4,000	29,500	5,850	300	500
29	Perry.....	19,500	1,000	45,000	5,000		
30	Red Oak.....	2,600	1,000	20,600	8,000		
31	Atlantic.....	43,000	100	12,000	1,500		
32	Shenandoah.....	70,000	400	7,500	3,000		
33	Chariton.....	81,900		15,000	1,500		
34	Albia.....	25,300	7,000	13,000	2,500	2,000	
35	Estherville.....	43,000		10,500	1,500		
36	Cherokee.....	21,800	200	12,000	2,000		
37	Spencer.....	3,300	2,500	13,000			
38	Clarinda.....	65,000	500	24,000	5,000		1,000
39	Grinnell.....	12,500	1,500	21,500			
40	Le Mars.....	9,000	950	8,200	1,000		
41	Marion.....	750	3,000	15,000	2,500		
42	Carroll.....	45,927		2,800	4,650		
43	Mt. Pleasant.....	16,300		6,000	5,000		1,000
44	Valley Junction.....	5,185	840	2,000	600		
45	Washington.....	14,800	250	29,000	6,000		
46	Missour Valley.....	10,000		10,248	1,000		
47	Eagle Grove.....	35,500		11,000	1,900		
48	Decorah.....	13,500	1,000	13,000			
49	Iowa Falls.....	12,750		13,000	250		
50	Algona.....	45,800		12,000	3,000		
51	Storm Lake.....	51,500	1,500	15,000	3,500		
52	Knoxville.....	39,200		5,000			4,000
53	Maquoketa.....	26,000		10,497	3,000		1,000
54	Waverly.....	14,000	800	13,000	2,800	19,000	
55	Belle Plaine.....	12,825	433	12,300	6,000		
56	Indianola.....	16,900		11,987	747		

MUNICIPALLY OWNED PROPERTY

Municipal Possessions										No. in order of population
Cemeteries	Gas works	Electric light plant	Water works	Librarian	Parks	All other possessions	Total all property			
\$1,490,658	\$ 278,200	\$4,152,590	\$ 28,186,495	\$ 6,303,741	\$11,800,261	\$ 3,517,453	\$75,546,757			
368,600			5,339,751	810,732	1,798,500	297,505	13,545,212	1	1	
42,100			2,115,704	255,000	368,200	259,000	4,196,149	2	2	
39,000				744,000	1,776,900	855,500	4,502,948	3	3	
			1,678,461	238,634	634,500	16,328	5,179,971	4	4	
			1,503,209	166,947	295,165	109,545	2,488,288	5	5	
			1,850,900	230,000	1,780,000	75,000	4,538,000	6	6	
			1,262,677	263,000	515,000	1,000	3,076,677	7	7	
				127,000	400,000		830,402	8	8	
				216,600	205,000	17,000	1,319,727	9	9	
			1,022,830	102,000	76,918	27,000	1,556,137	10	10	
			966,640	180,252	582,104	173,250	2,249,000	11	11	
			950,000	158,100	401,000	23,000	2,332,000	12	12	
			1,300,000	57,000	40,000	4,000	1,809,500	13	13	
100,000		42,000		85,000	182,172	5,000	1,913,000	14	14	
45,000		600,000		52,000	178,500	60,000	1,141,373	15	15	
33,000				90,200	75,800	26,000	374,512	16	16	
				450,000	67,000		667,400	17	17	
				76,000	7,000	3,000	442,800	18	18	
				46,000	102,000	1,125	589,000	19	19	
25,000		400,000	275,000	43,000	25,000	155,000	1,072,500	20	20	
30,000		15,000		37,500	15,500	49,000	104,000	21	21	
10,000					45,000	40,000	114,250	22	22	
29,000					23,000	50,000	354,800	23	23	
5,000	100,000		168,000	29,500	23,000	50,000	354,800	24	24	
15,000		225,000	145,000	35,000	66,294	75,000	745,119	25	25	
34,000	85,000	228,000	143,000	315,000	15,500		884,400	26	26	
			150,000	27,300	190,270	190,000	680,336	27	27	
		22,000	363,512	150,000	163,200	25,000	777,781	28	28	
			175,000	33,000	60,000	1,000	337,500	29	29	
			200,000	33,000	176,000		424,800	30	30	
			170,000	33,000	48,000	300	431,900	31	31	
4,300		203,600	175,000	21,300	48,000		536,900	32	32	
		7,500	300,000	18,000	9,300		423,700	33	33	
			222,000	16,000	7,000	48,100	342,900	34	34	
	75,300		184,300	75,000	41,000		477,700	35	35	
10,000			155,000	6,000	16,500		259,000	36	36	
		170,516	98,163	20,000			324,300	37	37	
		10,000	250,000	35,000	60,000	15,000	485,500	38	38	
		10,000	100,000	50,000	30,500	14,000	290,000	39	39	
				22,500	51,000		92,500	40	40	
		5,000	27,000	27,000	8,000	2,500	64,200	41	41	
	7,500		29,338	9,364	45,000		244,379	42	42	
	20,000	22,000	120,000	110,000	25,000	14,356	296,659	43	43	
				99,000			98,625	44	44	
				115,000	29,500	25,000	210,800	45	45	
				70,000	32,000	33,000	158,248	46	46	
				35,000	36,700		140,276	47	47	
				2,000	24,000	175	342,500	48	48	
				275,000	11,000	40,000	290,000	49	49	
				150,000	30,000	10,000	334,000	50	50	
				175,000	40,000	150,000	462,500	51	51	
				175,000	15,000	15,000	214,491	52	52	
				122,671	30,000	25,000	484,978	53	53	
				158,186	90,000	20,000	382,600	54	54	
15,000			80,470				118,048	55	55	
			177,728	64,787	17,419	20,145	316,173	56	56	

TABLE NO. 5—CONTINUED—CITIES—VALUATION

No. in order of population	Cities	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys	Bridges	Markets and public scales
57	Manchester	10,500	1,300	20,000	1,000		
58	Denison	26,000		8,000	5,000		
59	Independence	41,500	250	7,500	800	500	
60	Hampton	5,000		10,000	11,000		
61	Vinton	26,000		10,500	3,000		
62	Jefferson	4,800		7,500			
63	Cresco	600	11	15,041			
64	Pella	31,250	200	13,500	2,500		
65	Winterset	3,350		6,000	1,000		
66	Sheldon	74,025		7,077			
67	Osage	47,327	10	9,700	1,500		
68	Clear Lake	9,035	150	13,000	800		
69	Eldora	5,000		11,000	2,000		
70	Mystic	4,388	225	170	105	5,000	
71	Harlan	55,173	404	5,438	1,987		
72	Nevada	4,300	2,500	5,000			
73	Clarion	8,000		1,800	800		
74	Oseola	6,000		4,000			
75	Emmetsburg	22,250		9,000	35,000		
76	Sac City	22,600		1,000			
77	Waukon	16,000		5,000	1,000		
78	Tama	15,600	300	5,268	600	4,433	
79	Glenwood	19,820		10,500	1,500		
80	Hawarden	30,200	200	7,000	300		
81	Colfax	7,750		5,000			
82	Bettendorf	8,550	800	7,500	1,200		
83	New Hampton	20,000		68,000	1,200		
84	Anamosa	32,750		9,150	1,405		
85	Bloomfield	7,000	1,300	13,200	4,000	1,000	
86	Sigourney	90,000		3,000			
87	Humboldt	10,230		3,400	300	2,000	
88	Monticello	25,000	200	8,000	1,000	2,000	
89	Lake City	87,583			100	2,400	
90	Rockwell City	300		8,020	3,637		
91	Madrid	5,000	100	2,000	900		
92	Andon	34,000		8,500	3,500		
93	Marengo	5,400		7,300	400		
94	Tipton	12,000		3,000	3,000	700	
95	Rock Rapids	13,000	200	10,000	6,000	3,800	2,500
96	Dyersville	23,000		6,000	300	1,000	
97	Ida Grove	11,000		10,325	2,008		
98	Villaca	7,450		4,000	1,500	300	
99	Ottawa	37,600	500	4,500	250		
100	Bedford	8,283		4,800	9,263		
101	Forest City	175		9,500	10,000	500	
102	Eldon	1,000		2,000	500		
103	De Witt	1,000	2,500	16,000	2,500		
104	Leon	10,000		750		2,500	
105	Hamburg	7,000	1,000	3,000			
106	Corning	9,822		4,230	250		
107	Seymour	50	225	2,000	700		
108	Toledo	30,300		4,500	2,000	4,400	
109	What Cheer	3,000					
110	Stuart	25,450	25	5,500			

OF MUNICIPALLY OWNED PROPERTY

Municipal Possessions										No. in order of population
Cemeteries	Gas works	Electric light plant	Water works	Librarian	Parks	All other possessions	Total all property			
		85,000	40,000	15,500				178,201	57	
		165,000	100,000	30,000	12,000			346,000	58	
		120,000	60,000	27,500	19,000	800		277,800	59	
			132,000	30,000	45,000	70,000		308,000	60	
		85,000	68,000	23,500	20,750	50,000		286,750	61	
			180,000	35,000	35,000	15,000		275,000	62	
		3,444	166,925	32,036	9,000	25,000		192,037	63	
		62,080	180,000	36,500	125,000			453,080	64	
	20,000	150,000	76,000	15,000	30,000			301,950	65	
	8,000		138,895		25,000			246,100	66	
			62,350	28,000			43,000	302,545	67	
			17,500		58,205			98,705	68	
			1,000	55,000	20,000	8,000	32,000	154,000	69	
	2,000							11,788	70	
		70,036	57,171	36,160	2,061	4,000		242,370	71	
			75,000	35,000	12,000	5,000		118,700	72	
	5,040	1,200	61,812	28,000	11,800	21,500		130,652	73	
	5,000		75,000	20,000	6,000			116,000	74	
			100,000	23,000	42,000			237,250	75	
	8,000		96,500	10,000	1,300			139,497	76	
			127,000	11,500		37,600		196,700	77	
	6,250		65,000					133,078	78	
			60,000	9,500	2,500			93,820	79	
	8,000	110,000	25,000	15,000	11,750			207,450	80	
			45,000	11,900				69,650	81	
								28,000	82	
		117,000	60,000	18,000	15,000	35,000		334,200	83	
				58,000	21,500		425	118,233	84	
	4,000	100,000	25,000	22,000		8,000		186,600	85	
			45,000	5,000				143,000	86	
			78,000	31,600	4,850			68,100	87	
	15,000		25,000	30,000				138,300	88	
	71		75,000	14,200	16,100			196,454	89	
			74,870					86,877	90	
			37,000	11,500		146,000		202,500	91	
			150,000	30,500	5,000	12,000		233,000	92	
			150,000	20,000				294,500	93	
			38,000	49,000				105,700	94	
	18,000	100,800	55,500	17,500	13,000	46,500		286,500	95	
			110,000					140,300	96	
			136,300		6,650			344,343	97	
	6,000		30,000	15,000	11,500			68,485	98	
	4,000		150,000	78,725		7,500		231,075	99	
	1,000		55,000	14,000	7,000	17,500		116,962	100	
			52,062	9,000				81,287	101	
	1,300		25,000	9,500				32,300	102	
			60,000	20,000		12,000		143,500	103	
			5,500	4,000				22,760	104	
		10,000	25,000	21,213	8,000			70,813	105	
	5,400		80,003	18,195				117,699	106	
	2,500	30,000	35,000		2,500			74,075	107	
	5,500		85,000		3,900			138,500	108	
			30,300					63,600	109	
	3,500	44,000	60,000	13,000	5,800	30,100		177,675	110	

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

Number	Towns	Date of In-corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
Grand totals				416,823	\$4,800,200.95	\$51,905.94	\$100,650.54	
1	Ackley	1809		1,426	3.00	18,178.20	1,773.70	31.36
2	Ackworth	1881		75	1.00	535.55	6.00	
3	Adair	1884		852	2.25	29,562.67	981.04	
4	Adel	1877		1,568		14,573.94	4,696.53	3.69
5	Afton	1896		1,916	1.00	6,396.62	1,150.38	174.54
6	Agency	1859		386	1.00	2,864.62	452.00	398.60
7	Ainsworth	1892		303	.375	3,247.25	163.65	
8	Akron	1882		1,224		8,706.49	961.45	
9	Albert City	1909		594		6,800.49	497.95	96.08
10	Albion	1879		434	1.00	1,729.74	38.00	
11	Alburnett	1912		199	1.00	379.30	281.85	
12	Alden	1879		739	1.06	12,387.32	908.94	3.00
13	Alexander	1902		306	4.00	3,068.38	221.00	
14	Allerton	1874		928	1.00	4,670.46	57.55	
15	Allison	1881		540	1.25	15,429.51	446.00	
16	Alloua	1878		1,195	1.00	14,935.48	325.35	
17	Alta Vista	1894		345	1.50	887.65	217.00	
18	Alton	1883		1,017	1.50	11,815.76	697.00	18.44
19	Altoona	1876		840	2.25	1,600.62	273.75	
20	Alvord	1892		335	2.25	3,987.56	242.14	
21	Andover	1909		73		589.42	33.00	
22	Andrew	1893		894	1.25	1,180.80	325.13	
23	Anita	1875		1,160	1.25	35,742.43	1,188.92	
24	Ankeny	1903		723	1.00	8,308.38	317.50	
25	Anthon	1800	1806	782	1.00	5,007.32	4,803.34	10.00
26	Applington	1877		682	1.50	3,367.83	338.10	
27	Arcadia	1881		380	1.00	3,143.73	553.24	
28	Archer	1902		149	1.00	559.78	169.70	.65
29	Aredale	1920		208	1.00	1,145.79	167.50	
30	Arion	1894		251	.50	1,766.92	206.62	
31	Arripe	1904		119	.50	1,076.50	57.00	
32	Arlington	1896		715	.55	6,762.80	358.50	
33	Armstrong	1869		731	1.00	7,948.30	1,159.46	1.50
34	Arnolds Park	1897		531	1.00	23,328.51	4,695.13	82.97
35	Arthur	1907		248	1.00	4,317.80	338.56	
36	Ashton	1885		611	1.00	7,005.16	438.50	
37	Aspiavall	1914		116	2.00	795.24	158.00	
38	Atalissa	1900		201	.35	1,139.94	78.75	
39	Atchafalaya	1896		148	.90	285.82		
40	Atkins	1917		328		3,904.98	488.38	
41	Auburn	1887		267	1.00	5,945.07	563.29	
42	Aurelia	1879		677	1.00	7,457.35	2,809.67	8.00
43	Aurora	1899		273	1.25	1,154.98	220.76	
44	Avoca	1875		1,948	1.25	23,050.95	1,409.54	
45	Ayrshire	1895		389	1.25	5,054.89	232.50	
46	Badger	1900		236	1.25	2,894.17	160.00	
47	Bagley	1801		463	2.25	3,736.97	349.00	
48	Bailey	1901		235	.40	1,902.98		
49	Baldwin	1881		739	.37	880.90	138.27	
50	Bancroft	1884	1900	809	.58	16,241.12	771.48	
51	Barnes City	1899		397		3,016.80	310.00	
52	Barnum	1894		167		904.57	86.00	
53	Basset	1896		140	1.00	307.17	64.00	
54	Batavia	1867	1913	679	1.00	2,915.91	379.70	
55	Baxter	1880		739	.58	9,908.43	1,259.14	1,076.00
56	Baxter Creek	1894		694		14,455.37	5,076.01	2,632.24
57	Bayard	1883		639		4,647.51	1,282.58	30.00
58	Beacon	1874	1915	426	1.00	1,246.25	129.15	
59	Beaconsfield	1863		75	.75	1,421.46	75.00	
60	Beaman	1884		229	1.2	700.11	70.00	
61	Beaver	1909		117	1.00	1,359.80	1,661.85	

LATION—RECEIPTS—WARRANTS OUTSTANDING MARCH 31, 1926—1, 1925—GRAND TOTAL

Number	Towns	Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1925	Grand total for year
1	Ackley	33,321.05	145.97	270.21	33,737.23	8,769.51	17,830.88	80,221.58
2	Ackworth	691.32			691.32		290.72	802.27
3	Adair	5,226.38	8,400.00		13,626.38	3,549.00	14,124.49	48,902.52
4	Adel	11,835.37			11,835.37	1,319.01	11,211.59	45,430.54
5	Afton	1,091.05			1,091.05	300.00	12,840.31	34,807.32
6	Agency	26,538.67			26,538.67	3,655.22	5,557.57	40,752.46
7	Ainsworth	1,091.05			1,091.05	300.00	110.13	4,912.60
8	Akron	26,538.67			26,538.67	4,299.77	7,548.38	48,104.76
9	Albert City	479.87		925.74	1,405.61		2,731.55	11,531.68
10	Albion		2.85		2.85		395.23	2,978.82
11	Alburnett					800.00	844.03	1,355.18
12	Alden	1,621.76	46.96		1,668.72		3,140.76	15,308.78
13	Alexander	230.75	24.32		255.07		2,308.49	5,889.94
14	Allerton	35.00	27.54		62.54		1,181.40	5,971.95
15	Allison	1,029.61	31.94	3.70	1,065.25	594.25	4,569.49	23,044.50
16	Alloua	35,670.66	128.43		35,799.09	4,484.80	17,713.37	73,505.64
17	Alta Vista	4,444.59	169.18	17.70	4,631.47		8,842.99	17,003.69
18	Alton	1,498.68	52.40		1,551.08		3,011.41	17,003.69
19	Altoona	43.00	3.67		46.67		1,156.78	3,127.67
20	Alvord	4,203.23	81.42		4,284.65		104.80	8,709.17
21	Andover					800.00	39	922.81
22	Andrew					2,741.74	1,725.12	5,151.08
23	Anita	2,403.60	4,009.44		6,413.04		3,084.30	49,820.44
24	Ankeny	2,369.80	58.17		2,427.97		6,280.44	17,320.29
25	Anthon	10,134.05	97.38		10,231.43	49.40	11,169.34	21,330.83
26	Applington	7,828.93			7,828.93		5,156.98	17,181.84
27	Arcadia	424.55			424.55		5,456.87	9,578.69
28	Archer						680.13	725.00
29	Aredale	559.72			559.72		797.21	2,110.50
30	Arion	5,913.91		88.42	6,002.33		381.84	2,917.60
31	Arripe	1,232.94			1,232.94	501.21	7,694.13	31
32	Arlington	1,227.94	5,119.65		6,347.59		2,347.50	15,815.67
33	Armstrong	2,166.95	59.00		2,225.95		1,725.12	5,151.08
34	Arnolds Park	3,756.70	7,016.40		10,773.10		6,168.30	17,935.94
35	Arthur	619.85			619.85	3,144.34	4,308.15	46,822.15
36	Ashton	535.79			535.79		96.55	5,357.26
37	Aspiavall					800.00	3,311.43	12,780.88
38	Atalissa						509.39	1,563.63
39	Atchafalaya	9.00	5.53		14.53		26.15	1,268.24
40	Atkins						294.39	574.46
41	Auburn					609.95	1,680.06	6,678.35
42	Aurelia	4,308.62			4,308.62		8,994.50	19,778.48
43	Aurora	11,894.42	24.94		11,919.36	87.14	4,746.02	26,091.64
44	Avoca						415.09	1,791.72
45	Ayrshire	4,904.61			4,904.61		3,045.63	19,460.70
46	Badger	353.45			353.45		275.17	15,677.44
47	Bagley	2,308.19	8.60		2,316.79	9,756.73	2,615.24	7,886.94
48	Bailey	6,540.87			6,540.87	6,801.25	27.11	17,745.20
49	Baldwin						406.24	2,009.23
50	Bancroft						150.25	1,567.80
51	Barnes City						18,969.19	33,055.65
52	Barnum						3,326.80	3,666.00
53	Basset						723.26	1,713.83
54	Batavia						371.17	445.00
55	Baxter						3,295.61	3,761.54
56	Baxter Creek						15,392.83	27,194.96
57	Bayard						7,622.16	24,322.06
58	Beacon						22,833.02	34,925.97
59	Beaconsfield						7,790.22	7,882.20
60	Beaman						1,375.40	2,211.14
61	Beaver						2,524.54	3,363.81
							770.63	2,074.76
							1,286.92	5,470.86
							8.61	
							2,375.49	

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
62	Belleve			1,993	3.00	12,008.09	17,972.22	1,717.99
63	Belmond	1881		1,730	1.00	31,229.20	1,365.50	15.00
64	Bennett	1806		345	.50	2,945.18	231.42	506.36
65	Benton	1900		194		371.12	7.50	
66	Berkley	1912		97	1.50	220.34	86.00	
67	Bernard	1897		120		859.30	226.50	70.80
68	Bertram	1914		122	1.00	432.11	3.00	
69	Bevington	1915		62	.25	177.60		
70	Birmingham			521	1.00	2,125.18		
71	Blairsburg	1900		278	.50	1,580.28	225.10	
72	Blairtown	1908		517	1.00	7,109.32	437.92	
73	Blanchard	1906		424	.25	2,110.49	274.00	
74	Blanchard	1870		380	.75	5,143.59	203.55	
75	Blencoe	1891		315		1,382.83	387.77	
76	Blockton	1800	1801	549		3,563.80	897.12	
77	Blue Grass	1903		242	.12	804.98	204.36	
78	Bode	1892		440	.90	8,090.37	492.50	
79	Bondarts	1901		671	.52	1,925.45	133.00	
80	Bondarts	1890		836	1.50	3,269.49	167.00	
81	Bouton	1911		173	.50	1,243.35	207.00	
82	Boxholm	1913		302	1.00	2,548.98	255.93	
83	Boydton	1892		455	.25	11,256.06	600.94	
84	Bradleyville	1890	1910	290	2.00	1,145.29	78.38	
85	Bradgate	1899		122	.75	2,387.50	609.50	
86	Brandon	1905		333	.62	3,001.41	233.45	2,977.26
87	Brayton	1899		298	2.00	1,236.49	193.00	
88	Breda	1883		465	1.00	3,914.38	1,401.60	
89	Bridgewater	1905		396	.25	1,664.87	318.50	
90	Brighton	1870	1908	940	1.00	11,227.18	556.40	623.00
91	Bristow	1881		395		2,659.10	50.00	
92	Britt	1881	1884	1,587	1.25	18,523.73	1,534.86	315.50
93	Brooklyn	1869		1,150	1.00	13,403.07	1,033.55	
94	Brunswick	1911		129	.50	604.73	241.70	
95	Buckeye			226	1.00	1,039.03	282.00	
96	Buck Grove	1900		96	.50	521.73	122.00	
97	Buffalo	1875		439	.02	1,157.81	294.50	
98	Buffalo Center	1803	1918	824	2.25	7,778.82	782.00	
99	Burt	1894	1914	548	1.00	10,382.90	660.00	23.30
100	Busey	1899		575	.50	2,145.25	372.50	972.48
101	Calamus	1876		431	.05	2,638.37	237.32	
102	Calendar	1894		880	1.00	3,616.35	1,007.00	3.00
103	Calmar	1869		1,015	1.00	8,860.49	808.21	338.17
104	Calumet	1805	1919	276	.75	1,670.52	573.50	
105	Camanche	1854		749	2.50	1,755.33	615.50	
106	Cambridge	1881	1919	623	4.00	5,550.58	735.00	
107	Cantril	1872		451	.50	1,660.75	39.00	
108	Carbon	1903		281	2.00	251.41	117.00	
109	Carlisle	1870	1899	737	.75	3,007.64	681.53	
110	Carpenter	1880		119		813.25	122.50	257.04
111	Carson	1882		615	.75	10,008.64	614.75	
112	Cascade	1881		1,197	1.25	27,500.08	2,224.85	138.50
113	Cassidy	1879		839	.85	6,339.99	390.50	
114	Castalia	1901		248	2.18	1,224.46	22.00	441.00
115	Castana							
116	Castle Hill (R. F. D. Waterloo)	1891		337	1.00	2,801.57	8,581.66	
117	Cedar Heights R. F. D. Waterloo	1917		207	.80	2,377.12	48.00	19.55
118	Center Junction	1885		322		18,365.82	1,537.00	88.13
119	Center Point	1885		215		2,665.07	114.00	7.20
120	Central City	1875		839	1.58	4,229.14	359.30	274.76
121	Charlotte	1880		764	.25	9,763.22	218.90	355.97
122	Charlottesville	1904		390	1.00	3,915.86	308.00	643.94
123	Chatter Oak	1891		680		8,629.41	839.19	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Number	Towns	Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1925	Grand total for year	Number
63	Belmond	1,825.62	79.60		34,515.31	1,600.00	6,143.12	42,258.43	63
64	Bennett	6,235.37	94.38		10,122.70		3,500.59	13,713.29	64
65	Benton				378.62		438.02	816.64	65
66	Berkley				206.84		145.08	351.92	66
67	Bernard		776.55		1,939.15		2,104.80	4,043.95	67
68	Bertram				435.11		142.73	577.84	68
69	Bevington				177.00		129.62	306.62	69
70	Birmingham	291.35			2,416.53		412.62	2,829.15	70
71	Blairsburg				1,865.96	1,255.17	38.33	3,069.36	71
72	Blairtown		6,347.91		14,809.66		2,496.57	17,306.23	72
73	Blanchard		1.76		2,386.25		3,038.78	5,425.03	73
74	Blanchard				1,407.48		2,091.61	3,505.09	74
75	Blencoe				1,770.60	265.00	1,057.17	2,827.77	75
76	Blockton				5,719.00		3,232.83	8,951.83	76
77	Blue Grass		90.04		1,064.34		1,819.28	2,883.62	77
78	Bode		15.00	940.00	15,732.07		11,172.62	26,924.69	78
79	Bondarts		7,190.20		2,625.44		1,506.82	4,254.26	79
80	Bondarts		608.50	15.49	7,083.10		7,782.30	15,865.49	80
81	Bouton		4,251.76		1,455.35		331.66	1,737.01	81
82	Boxholm				2,804.91		561.44	3,366.35	82
83	Boydton				13,190.36	129.30	1,790.07	15,110.63	83
84	Bradleyville		24.75		1,470.63	806.29	1.45	2,277.37	84
85	Bradgate			168.21	12,209.76		41.90	12,660.86	85
86	Brandon		9,426.96		9,234.02		2,007.14	11,941.10	86
87	Brayton		3,078.60	43.30	1,429.32		2,749.02	5,299.92	87
88	Breda			9.83	10,149.42		2,770.64	12,920.06	88
89	Bridgewater		4,833.44		1,883.37		1,338.19	3,221.56	89
90	Brighton				15,305.01		6,329.49	21,834.50	90
91	Bristow		1,447.39		2,817.12		1,950.74	3,867.86	91
92	Britt		1,448.83		22,849.09		11,938.55	34,787.65	92
93	Brooklyn		2,475.00		6,930.35		25,121.28	32,526.63	93
94	Brunswick		3,313.20	80.02	17,847.84	848.00	1,380.20	19,076.04	94
95	Buckeye		1,637.82	5.48	2,480.73		3,569.09	5,653.00	95
96	Buck Grove				4,854.07	1,000.00	135.89	5,989.96	96
97	Buffalo		2,632.44	14.24	2,110.08		2,155.05	4,205.16	97
98	Buffalo Center		3,761.86	45.69	5,266.86		1,420.20	6,686.16	98
99	Burt		933.00		9,491.82	4,140.25	1,187.75	13,823.82	99
100	Busey		10,155.55	3.45	21,225.25	250.00	2,222.53	23,757.31	100
101	Calamus		49.74		3,432.97		2,046.41	5,479.38	101
102	Calendar				2,925.00		1,164.44	4,089.44	102
103	Calmar		3,442.65	28.20	8,697.28		2,817.19	10,914.47	103
104	Calumet		2,283.50	100.38	12,633.67	50.00	10,437.04	23,125.71	104
105	Camanche			97.90	2,220.54	388.76	1,902.10	4,494.88	105
106	Cambridge				2,514.62		1,168.53	3,683.15	106
107	Cantril		783.52	20.47	3,174.82		4,343.35	7,517.14	107
108	Carbon		1,113.41		7,419.59	1,784.07	4,371.66	13,575.32	108
109	Carlisle				1,682.35	5.00	447.99	2,135.34	109
110	Carpenter				468.41		76.49	544.90	110
111	Carson		9,406.42		15,078.59		3,970.42	17,049.01	111
112	Cascade		2,027.75		2,220.54		666.35	3,876.59	112
113	Cassidy		1,981.76	73.26	2,678.41		6,612.37	10,290.79	113
114	Castalia		4,382.46	80.41	35,006.10	1,820.78	5,121.53	41,978.41	114
115	Castana		1,677.49	37.63	8,615.15		5,181.53	13,796.68	115
116	Castle Hill (R. F. D. Waterloo)				110.50		690.80	2,488.76	116
117	Cedar Heights R. F. D. Waterloo				13,827.00		2,680.90	16,467.90	117
118	Center Junction				2,445.94		257.19	2,703.13	118
119	Center Point		244.15		20,904.60	1,400.00	2,579.89	26,083.13	119
120	Central City		1,406.02	47.95	2,980.42		8,027.98	12,545.15	120
121	Charlotte		1,305.11	8.70	11,641.90		5,670.18	17,312.08	121
122	Charlottesville		965.42		5,856.82		1,184.04	7,010.86	122
123	Chatter Oak		2,172.87	145.95	11,490.80		8,029.81	19,629.81	123

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
123	Chatsworth	1900	-----	152	1.00	140.26	94.50	
124	Chelsea	1878	-----	592	1.00	5,318.64	583.05	
125	Chester	1900	-----	248	1.50	1,307.10	125.25	
126	Chillicothe	1881	-----	199	1.00	228.35	8.00	
127	Churdan	1881	1887	734	10.00	11,481.01	425.50	
128	Cincinnati	1872	-----	1,172	1.75	3,444.91	283.06	
129	Clare	1802	-----	227	.75	1,532.37	100.00	
130	Clarence	1800	-----	608	.75	5,772.66	637.71	111.11
131	Clarksville	1874	-----	1,092	1.30	12,424.06	1,315.51	
132	Clayton	1901	-----	191	1.00	599.39	153.36	5.10
133	Clerfield	1882	-----	648	.70	4,182.79	254.25	
134	Cleghorn	1900	-----	217	1.00	1,814.86	181.00	
135	Clemons	-----	-----	375	5.00	1,502.17	237.16	
136	Clemont	1875	-----	656	1.80	9,026.70	477.35	
137	Clio	1882	-----	251	1.50	400.20	3.17	
138	Clover Hills (via Valley Jet)	1921	-----	242	-----	305.56	61.87	
139	Clotier	1901	-----	346	1.00	3,413.78	695.00	129.00
140	Coburg	1884	-----	179	4.50	849.32	91.00	
141	Coggon	1802	1805	516	-----	2,230.87	705.13	
142	Cohn	1881	-----	572	1.00	6,420.66	253.50	1,471.15
143	Colesburg	1803	-----	331	1.00	1,267.80	113.00	
144	College Springs	1875	-----	638	1.00	2,904.28	86.50	
145	Collins	1803	-----	524	.75	3,610.82	790.48	
146	Conroy	1870	-----	630	.75	4,848.37	231.96	
147	Columbus City	1874	1914	347	-----	514.63	15.00	
148	Columnbus Junction	1874	-----	970	1.50	11,321.68	461.35	
149	Coswell	1921	-----	82	.6	673.35	554.00	554.71
150	Covesville	1878	-----	325	4.00	1,078.25	63.08	
151	Conrad	1886	-----	591	1.00	4,204.97	310.00	
152	Conway	1870	-----	259	.50	1,819.14	85.00	
153	Coon Rapids	1882	-----	1,234	.50	17,359.46	1,829.04	66.00
154	Coppock	1873	-----	80	.50	277.94	4.00	
155	Coralville (via Iowa City)	1873	-----	228	-----	-----	-----	-----
156	Corrionville	1882	-----	1,025	1.00	4,684.48	22,960.71	4,856.50
157	Corwith	1880	-----	1,556	2.00	11,430.63	400.00	
158	Corrydon	1883	-----	1,740	1.00	25,912.61	1,258.12	
159	Cotter	-----	-----	130	2.00	605.73	-----	-----
160	Coulter	-----	-----	205	2.00	2,847.18	314.80	-----
161	Craig	1911	-----	104	1.00	540.23	278.50	-----
162	Crawfordsville	1891	-----	333	-----	3,045.41	1,340.80	-----
163	Crawswell	1803	-----	164	.40	744.32	15.00	-----
164	Crystal Lake	1808	-----	225	.25	1,074.69	141.00	-----
165	Cumberland	1803	-----	619	.76	4,315.17	493.20	-----
166	Cummings	-----	-----	134	1.00	200.00	-----	-----
167	Curlew	1802	-----	182	2.50	1,611.23	139.50	-----
168	Cushing	1802	-----	223	-----	5,138.50	3,495.50	-----
169	Cylinder	-----	-----	145	1.50	1,504.19	201.96	-----
170	Dakota City	1878	-----	392	1.00	164.90	-----	926.62
171	Dallas	1911	-----	712	.75	1,907.95	138.00	-----
172	Dallas Center	1809	-----	627	.25	9,104.87	678.41	-----
173	Dana	1908	-----	192	.62	647.42	55.00	-----
174	Danbury	1881	-----	686	.90	4,508.13	429.00	-----
175	Danville	1901	-----	392	.75	2,434.47	118.00	-----
176	Davis City	1877	1886	523	1.00	5,586.25	743.92	-----
177	Dawson	1908	-----	282	.75	1,537.87	244.32	-----
178	Dayton	1881	-----	711	.75	10,077.32	732.50	648.56
179	Deatur City	1875	1802	307	.25	1,253.33	185.66	-----
180	DeBham	1883	-----	333	-----	2,173.30	438.83	56.86
181	Deep River	1887	1913	454	2.00	5,646.90	372.00	-----
182	Dedance	1882	-----	412	-----	2,217.58	316.50	-----
183	Delaware	1915	-----	191	.40	606.84	137.05	-----
184	Delhi	1909	-----	407	1.00	1,449.00	223.50	-----

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1925	Grand total for year	Number
90.76	50.48	264.96	334.76	310.00	642.94	877.70	123
107.24	83.20	-----	6,331.59	-----	4,145.90	10,800.59	124
-----	-----	-----	1,622.79	-----	4,700.36	3,157.56	125
-----	-----	-----	231.35	-----	139.87	371.22	126
1,161.50	18.98	101.36	13,188.35	10.10	9,085.02	22,283.47	127
-----	-----	-----	3,944.04	500.00	572.86	4,417.80	128
-----	-----	-----	5,414.41	40.73	602.26	6,117.40	129
-----	-----	-----	3,228.04	-----	7,845.13	16,713.51	130
-----	-----	-----	2,599.87	-----	8,867.18	4,944.29	131
-----	-----	1,500.00	17,879.47	1,137.02	302.35	1,040.37	132
-----	4.17	-----	788.02	-----	1,834.35	6,272.80	133
-----	-----	-----	4,437.04	1.50	1,180.15	3,185.01	134
-----	-----	-----	1,905.86	-----	780.56	2,719.59	135
-----	-----	-----	1,739.33	200.00	182.88	10,807.98	136
1,183.85	-----	-----	10,867.90	-----	98.47	774.43	137
-----	-----	-----	469.37	-----	205.59	383.57	138
-----	-----	-----	307.43	-----	16.14	7,796.68	139
-----	25.55	-----	4,605.25	-----	140.10	886.42	140
-----	-----	-----	716.82	-----	5,659.37	15,867.62	141
7,215.77	45.88	-----	10,307.65	-----	2,051.91	10,903.59	142
691.08	18.29	-----	8,854.08	-----	620.43	2,900.23	143
-----	-----	-----	1,379.80	900.00	1,155.38	5,210.59	144
-----	-----	-----	3,061.21	-----	5,180.05	10,299.04	145
-----	-----	-----	5,118.99	-----	4,671.22	8,424.62	146
-----	-----	-----	717.04	-----	301.12	1,385.01	147
-----	-----	-----	428.27	54.11	1,201.12	1,385.01	148
-----	-----	-----	5,941.65	111.75	12,852.48	28,592.75	149
-----	-----	-----	853.66	-----	28.04	4,461.46	150
3,452.20	602.06	-----	5,740.27	-----	509.33	2,810.00	151
-----	3,500.00	-----	5,282.06	151.35	513.33	3,505.87	152
-----	600.00	-----	1,741.33	-----	1,201.73	3,105.87	153
547.05	-----	-----	7,002.02	-----	9,779.60	31,900.60	154
-----	-----	-----	3,019.92	102.63	21,877.05	81,744.44	155
-----	-----	-----	281.94	3.65	35.50	-----	156
6,008.33	185.72	-----	38,066.88	-----	11,206.10	49,302.04	157
7,651.00	1,023.87	-----	30,694.62	1,000.00	6,063.38	27,028.00	158
23,470.98	114.29	-----	15,519.69	3,224.78	68,000.38	68,000.38	159
-----	-----	-----	605.73	-----	25.07	720.80	160
-----	-----	-----	299.17	13.00	225.33	3,700.47	161
-----	-----	-----	2,229.85	26.25	4,283.99	7,838.84	162
-----	-----	-----	857.78	14.00	2,190.44	5,047.63	163
-----	-----	-----	5,867.49	-----	151.90	911.22	164
-----	-----	-----	759.32	-----	2,074.83	2,074.83	165
-----	-----	-----	1,815.46	-----	3,038.85	10,111.95	166
2,237.15	27.56	-----	7,073.10	-----	1,145.80	1,145.80	167
-----	-----	-----	290.00	885.80	308.51	2,064.24	168
-----	-----	-----	1,750.73	-----	3,038.17	16,042.21	169
-----	15.68	-----	12,504.04	250.00	5,736.26	5,736.26	170
-----	-----	-----	1,708.15	-----	6,505.63	11,154.32	171
-----	-----	-----	4,643.69	-----	94.77	2,106.63	172
-----	-----	-----	2,045.95	25.91	4,180.84	14,007.66	173
-----	-----	-----	9,823.32	3.50	369.45	1,066.37	174
-----	-----	-----	702.42	-----	8,113.67	16,506.92	175
3,530.18	4.06	-----	8,404.26	319.00	701.19	6,731.38	176
-----	-----	-----	3,197.82	500.00	3,127.46	9,650.48	177
-----	-----	-----	501.25	-----	414.66	1,806.85	178
-----	-----	-----	6,832.62	-----	10,323.77	40,676.97	179
-----	-----	-----	1,482.19	-----	288.51	1,784.00	180
12,404.26	97.26	-----	29,829.90	623.30	5,547.59	5,547.59	181
-----	-----	-----	1,444.36	56.23	2,747.96	9,796.05	182
-----	-----	-----	3,517.14	-----	2,622.92	9,236.19	183
-----	-----	-----	3,192.82	-----	849.05	849.05	184
-----	-----	-----	501.25	-----	575.14	2,263.91	185
1,013.43	-----	-----	7,032.33	16.36	3,425.15	9,008.24	186
4,228.19	-----	-----	6,762.27	-----	-----	-----	-----
-----	-----	-----	833.29	15.66	-----	-----	-----
1,820.63	823.72	-----	1,688.77	-----	-----	-----	-----
-----	16.18	-----	5,615.09	-----	-----	-----	-----

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
185	Delmar	1870		452		2,415.18	350.94	202.02
186	Deloit	247				6,266.52	127.50	
187	Delphos	1921		92				
188	Delta	1877		636		5,791.28	243.27	
189	Denver	1806		483	.75	5,520.86	577.70	397.24
190	Derby	1877		277	.25	1,908.34	88.28	
191	De Soto	1875		500				
192	Dexter	1871		702	1.33	18,679.90	1,579.03	146.00
193	Diagonal	1806		609	1.00	2,102.27	529.75	
194	Dickens	341				1,889.52	191.50	72.42
195	Dick	1801		438	1.00	2,801.37	306.14	
196	Dixon	1897		197		1,273.03	300.00	
197	Dolliver	1869		195	1.00	1,132.71	101.00	
198	Donahue	1900		97		621.10	139.00	
199	Donnan	1922		62	1.00	354.24	12.24	
200	Donnellson	1862		546	.71	3,891.31	319.00	
201	Doon	1802		407	2.00	30,289.56	583.01	
202	Dougherty	1900		220	.75	1,501.92	424.50	4.44
203	Dow City	1884	1904	509	.25	6,766.50	404.00	
204	Dows	1892		1,014		6,791.95	1,057.35	
205	Drakesville	1805		231	.60	1,090.90	3.97	
206	Dumont	1806		700	1.75	12,357.96	569.29	
207	Duncombe	1803		407	2.00	555.41	131.00	692.18
208	Duane	1917		192	.50	865.93	122.62	
209	Dunkerton	1869		303		848.42	230.00	
210	Dunlap	1871		1,620	1.00	50,423.59	4,904.65	
211	Durant	1867		776	.50	10,317.12	3,068.66	1,580.92
212	Dysart	1881		1,029	.75	15,315.16	695.15	1,613.19
213	Earlham	1870		829	.75	8,666.03	826.18	
214	Earling	1802		313	1.00	1,500.63	241.50	
215	Earville	1883		613	.87	3,051.80	281.95	341.65
216	Early	1883		545	.25	8,635.16	2,486.48	
217	Eddyville	1847		856	1.00	6,469.21	650.63	1.00
218	Edenville (Rhodes P. O.)	1882		482	1.00	3,678.03	432.43	
219	Edgewood	1809		659	1.00	5,435.48	246.50	
220	Elberon	1803		267	3.00	1,802.74	176.00	5.25
221	Eldridge	1900		927	.60	1,956.87	285.50	
222	Elgin	1862		629		6,995.86	985.00	
223	Elkader	1891		1,380	.50	26,067.96	5,787.10	
224	Elkhart	1902		293	1.00	1,964.39	150.00	
225	Elk Horn	1910		533	1.50	3,091.40	358.50	
226	Elkport	1864	1904	193		1,346.67	137.50	
227	Elliot	1882		498	.40	21,831.71	218.00	
228	Elston	1894		215	.06	1,455.94	334.70	
229	Elsworth	1815		415	.75	4,462.00	868.70	536.37
230	Elma	1861		841	1.00	13,398.10	632.50	19.00
231	Ely	1903		163		993.88	161.00	
232	Emerson	1876		469	.5	3,627.03	704.79	
233	Epworth	1880		450	1.00	2,388.26	213.84	
234	Essex	1885		785	1.00	4,648.96	412.75	5.00
235	Evary	1902		327	2.00	9,290.05	524.00	
236	Exira	1880		823		11,946.97	621.54	32.24
237	Exline	1904		677	1.00	1,989.60	378.01	
238	Fairbank	1801	1916	500		3,125.57	426.25	
239	Farley	1879		642		5,633.10	672.59	
240	Farmersburg	1893		292		1,560.59	224.00	
241	Farrington	1847	1880	1,091	1.50	8,351.09	5,575.73	.25
242	Farrhamville	1803		386	1.00	5,197.18	253.90	
243	Farragut	1878		325	1.00	6,855.36	438.55	
244	Fayette	1874		1,122		8,360.14	1,304.83	
245	Fenton	1903		371	1.00	4,667.37	431.59	62.97
246	Ferrisburgh	1802		202		250.45	130.00	
247	Fertile	1908		234	1.25	1,100.39	141.22	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balances April 1, 1925	Grand total for year	Number
			6,304.02		53.72	6,447.74	186
							187
							188
							189
	359.93		6,385.48	8.00	2,088.72	8,482.20	189
	6,785.00	28.38	13,279.24	687.50	3,487.71	17,454.45	189
					1,734.02	3,180.72	190
							191
	1,159.58	82.34	21,797.85		9,822.28	31,580.13	192
		97,015.33	29,647.35		1,635.35	31,282.60	193
					602.08	3,059.38	194
	8,375.99	111.00	11,885.10		4,147.27	15,832.37	196
	364.85	41.49	1,878.43		1,777.52	3,655.95	196
	234.70	6.58	1,493.99		863.24	2,357.23	197
	674.55	13.30	1,448.45		1,739.58	3,188.03	198
					925.10	1,291.58	199
	228.70	4,047.57	1,494.45		4,298.84	14,068.25	204
	1,384.54	171.89	8,196.58		1,490.44	1,676.31	205
		3,689.08	12,556.00	1,750.00	16,335.88	206	
			4,969.94		1,193.90	6,163.84	202
	10,044.91	91.27	17,906.68	1,338.70	4,078.24	23,318.02	203
	1,965.30	61.56	1,969.86		1,193.90	6,163.84	202
			9,774.16	25.45	4,298.84	14,068.25	204
	828.20	85.00	1,904.57		1,490.44	1,676.31	205
	2,168.45		13,790.75	7.90	2,540.85	16,335.88	206
			3,527.04	1,211.27		4,738.31	207
			988.80		750.94	1,739.79	209
		178.80	1,076.07		1,328.25	2,404.35	209
	4,030.46		68,537.33	3.94	9,786.24	78,327.71	210
	5,141.81		20,114.51			20,114.51	211
	10,675.99	166.72	31,432.21		14,809.92	46,242.13	212
	12,265.78	79.94	21,401.50		4,949.10	26,350.60	213
	567.25	12.33					214
	6,439.68	11.70	2,452.48		913.00	3,865.57	214
	10,172.23		10,126.78		8,910.21	19,036.99	215
		14.64	21,295.87	1,791.42	7,466.08	30,463.37	216
	388.02		17,339.57	897.68	3,485.21	21,692.46	217
	805.95	823.00	4,492.46		1,054.56	5,547.04	218
	4,136.06	12.90	7,310.93	949.40	704.17	8,964.50	219
	921.16	41.65	6,301.33		3,779.55	5,908.04	220
	4,520.34	300.00	8,053.07	123.39	4,044.25	12,201.21	222
	2,601.85	305.00	36,784.90	8,292.06	16.41	45,069.27	223
	7,514.14	27.04	4,923.24		3,843.97	8,771.21	223
			10,009.06		2,295.81	12,304.87	225
	1,085.23	41.16	1,484.17	1,731.33	609.62	3,915.12	226
	1,062.08		23,176.15		12,027.58	35,203.73	227
	7,191.21		2,811.92	312.07		3,123.89	228
	1,245.97		15,255.57		844.67	14,409.64	228
		5.13	10,412.67	12.00	10,412.67	25,711.27	229
			1,100.01		184.79	1,284.80	231
			4,391.82		2,692.96	7,044.78	232
	917.64		3,519.74		671.50	4,091.24	233
	1,407.00	5,736.00	12,216.42		8,824.02	21,040.44	234
	7,660.86	205.57	17,585.48		13,706.08	31,291.56	235
	1,556.07		14,985.05		9,005.89	23,990.94	236
		1.86	2,282.94	3,063.50	697.80	5,986.23	237
	7,828.54	9.03	11,389.19		1,041.94	12,431.13	238
	1,074.50		7,381.19		4,047.63	11,428.82	239
			1,787.99		409.98	2,197.97	240
	2,606.18	32.99	10,506.18	984.64	1,839.13	13,635.95	241
	5,076.67	49.99	14,985.05		9,374.04	24,359.09	242
	674.50	9,063.08	17,841.49		5,064.25	22,905.74	243
	2,825.66		11,909.63		4,247.71	16,233.34	244
	6,877.05	29.04	11,500.63		3,900.12	15,400.75	245
	1,997.87		2,818.82		139.59	2,957.91	246
			1,241.02		321.61	1,472.63	247

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
248	Floris	1913		243	.05	634.55	7.50	
249	Floyd	1899	1915	273	1.00	2,011.24	484.10	22.00
250	Fonda			1,112	1.00	4,489.28	746.65	61.50
251	Pontanelle	1855	1856	769	.08	1,201.91	235.25	
252	Fort Atkinson	1805		321		1,375.32	30.00	
253	Postoria	1912		129	.50	181.44	16.75	
254	Franklin	1874		105	.50	691.73	292.00	
255	Praser	1904		421	2.00	4,046.65	460.17	
256	Fredricksburg	1894		682	1.00			
257	Frederika	1806		291				
258	Fredonia (Via R. F. D. Letts)	1922		183	.50			
259	Fremont	1882		502	1.00	4,377.65	247.00	700.39
260	Gal	1913		506	1.00	1,034.50	103.50	
261	Galva	1889	1897	550	1.60	23,091.16	28,462.02	
262	Garber	1904	1907	143		980.85	138.00	
263	Garden Grove	1879		618	.06	4,061.10	176.65	885.50
264	Garnaville	1907		344	.80	2,971.74	337.00	499.00
265	Garner	1881		1,312	.75	83,271.37	1,329.97	
266	Garrison	1882		452	.50	1,779.51	501.47	
267	Garwin	1800		545	1.00	17,948.72	476.96	1.50
268	Geneva	1903		252		1,395.36	231.00	
269	George	1889		912	2.50	17,075.52	523.00	241.60
270	Gilbert	1904		242	1.00	3,328.17	101.00	2.00
271	Gilbertville	1917		258	1.00	1,445.10	241.42	
272	Gilman			419	.75	5,639.98	1,063.71	
273	Gilmore City	1887	1896	905	1.00	21,298.87	436.13	
274	Gladbrook			972	1.25	7,417.12	609.90	1,621.30
275	Giddien	1873		889	1.00	15,044.12	438.49	15.00
276	Goldfield	1885		726		5,735.56	6,843.13	1.50
277	Goodell	1891		301		1,733.22	171.00	
278	Goose Lake	1908		145	1.00	869.23	111.00	
279	Gowrie	1881		994	4.00	13,121.59	1,472.35	374.45
280	Graettinger	1894		758	.75	1,511.99	579.50	346.45
281	Grafton	1896		249		1,288.07	352.92	
282	Graf	1912		72	1.50	100.00	80.00	
283	Grand Junction			1,008		9,429.00	816.25	54.25
284	Grand Mound	1884	1903	496	1.00	1,221.53	289.50	2,571.51
285	Grand River	1900		431		1,845.02	129.00	
286	Grandview	1901		331	.25	3,125.95	146.00	
287	Grainger	1905		322	.50	2,271.41	181.00	
288	Grant	1912		385	1.50	914.28	228.50	
289	Grant City (Via Auburn)	1895		104		8,027.43	389.00	
290	Granville	1891		363	.50	2,364.17	170.05	
291	Gravety	1882		536		1,764.80	309.50	
292	Gray	1894		191	1.00			
293	Greely	1892		372		11,294.97	2,239.07	
294	Greene	1879		1,299		15,063.59	1,315.50	
295	Greenfield	1876		1,774	1.50	5,029.69	105.00	
296	Green Island	1904		124	.50	1,029.59	151.50	14.23
297	Greenville	1916		154		1,019.00	576.36	17.50
298	Grimes	1894		459	1.00	6,522.99	891.02	
299	Griswold	1880	1901	1,165	1.00	17,108.50	1,183.50	
300	Grundy Center	1877		1,776	1.00	944.27	127.00	
301	Gruver	1913		136	.20	1,489.96	212.20	
302	Gruensay	1906		149	1.00	15,730.23	1,284.80	
303	Guthrie Center	1880		1,655	.75	9,114.02	1,116.23	
304	Guttenberg	1887		187	.31	1,789.59	223.00	
305	Halbur	1902		187		695.12	154.75	
306	Hamilton	1801		362	.75	1,361.82	185.50	
307	Hancock	1900		268	1.00	747.72	392.38	637.27
308	Hanlontown	1901		206	1.00	846.21	55.98	
309	Hansell	1919		160	1.5			

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1925	Grand total for year	Number
			642.06		452.29	1,094.94	248
			2,307.25	.60	1,476.61	3,983.89	249
15,506.69	168.26		68,334.67		35,748.74	84,102.41	250
9,754.91	3,116.81		18,169.15	22.50	7,832.65	26,024.39	251
	75.00		1,457.16		316.00	1,773.16	252
			1,480.32		4,131.00	5,601.92	253
			198.19		93.75	291.94	254
342.00			1,235.73		169.10	1,404.83	255
10,364.61		200.00	15,071.43		3,433.04	18,504.47	256
	7.48		5,332.52		711.67	6,044.19	258
	1,004.11		2,742.11		245.32	2,987.43	259
			52,450.29		9,009.82	61,549.61	260
927.11		1.86	1,127.71	1,267.29	59.73	2,454.73	262
		3.00	5,403.25	703.02	4,239.46	10,393.73	263
			3,873.69		1,507.61	5,381.30	264
			27.00		100,736.29	100,763.29	265
3,309.95			88,128.85		4,734.58	94,863.43	266
			2,280.98		9,198.28	27,909.42	267
884.67			15,710.84		2,556.25	4,143.36	268
	5.75		1,586.11		8,294.68	28,423.42	269
1,963.86	335.28		20,128.74		89.61	4,198.50	270
555.05	32.67		4,018.89		154.72	1,856.29	271
	14.05		1,709.57	1,489.57	3,895.17	15,761.34	272
3,620.58			10,376.90		24,387.96	1,965.05	273
2,482.98			6,624.39		17,949.11	25,764.34	274
			65.15		29,226.26	43,750.00	275
23,062.50			39,226.26	262.72	9,154.86	35,133.67	276
855.79	12,375.98		25,311.96	166.76	864.47	2,768.69	277
			1,904.22		1,091.53	2,095.75	278
			920.32		1,091.53	2,095.75	279
2,570.30	18,513.30		35,292.05	64.60	11,635.25	46,991.90	280
2,279.35			4,708.29		1,209.00	5,917.35	281
2,118.18	27.75		3,796.92		5,613.23	9,280.13	282
			150.00		110.69	290.69	283
1,480.35	5,139.31		6,970.11	1,209.00	6,970.11	25,085.25	284
1,705.54	68.41	4,384.40	10,241.89	1,000.00	6,627.40	17,299.29	285
			1,970.02		560.34	2,530.36	286
			2,294.65	2,000.00	90.24	4,381.89	287
3,132.68	35.00	466.91	6,086.40	250.00	6,859.53	12,065.93	288
	6.97		1,149.45	268.00	1,122.53	2,540.08	289
	93.60		8,510.03	2,542.18		11,052.21	290
			2,453.79		1,272.40	3,726.19	291
245.27	3.43		2,323.00	608.57	468.85	8,490.48	292
			17,806.12	1,536.00	8,541.27	27,883.39	293
34,914.65	1,317.73	54.90	52,094.37		39,278.76	82,973.13	294
			628.10		72.74	700.84	296
			2,985.38	100.00	2,778.63	5,964.01	297
			7,610.65		1,056.36	8,667.01	298
5,068.80			13,068.10	29.56	9,006.17	23,294.83	299
2,975.09	60.00	1,500.00	32,536.15		11,975.24	35,928.39	300
5,135.04			100.31				
			.61		1,072.38	178.55	301
			1,701.95		158.48	1,860.43	302
			4,000.13		21,615.16	22,401.85	303
			22,914.35	66.67	33,211.27	38,008.28	304
			5,631.55		7,694.14	4,530.58	305
			29.00		779.87	1,019.68	306
			2,184.54		1,361.56	3,546.10	307
			1,002.11		1,080.08	2,722.22	308
	12.00		902.19	178.49	60.99	1,136.67	309

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1926 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
310	Harcourt	1896		309		2,202.67	164.00	
311	Hardy	1915		148	1.10	1,305.54	615.30	
312	Harper			238		963.27	180.77	
313	Harpers Ferry	1869		329		1,248.06	141.25	
314	Harris	1903		2,361		7,614.24	178.00	
315	Hartford	1913		228	1.00	920.12	5.00	100.00
316	Hartley	1888		1,242	1.00	25,244.95	1,844.31	7.50
317	Hartwick	1912		113	1.00	492.09	57.00	
318	Harvey	1903		429		1,441.47	179.50	
319	Hastings	1877		301				
320	Havelock	1822		303	.50	4,280.02	191.55	
321	Hawkeye	1895		537	.50	6,333.18	168.50	1.00
322	Hayesville	1916		110		1,103.51	54.50	
323	Hazelton	1883		546	1.00	1,975.49	331.74	
324	Hedrick	1882		825	1.25	10,678.03	247.50	
325	Henderson	1893		324		1,220.22	153.00	
326	Hepburn	1883		102	.50	442.62	102.50	
327	Hills	1906		392	.50	784.97	154.00	
328	Hillsboro	1916		306	.50	1,211.54	337.89	42.50
329	Hinton	1907		257	1.00	1,805.87	178.25	
330	Holland	1897		204		1,141.74	190.88	
331	Holstein	1883		1,372	1.00	37,088.01	10,344.05	22.90
332	Holy Cross (Via N. Buena)	1898		101		285.29	107.14	
333	Hopeville	1896		92				
334	Hopkinton	1870		729		4,705.64	176.00	
335	Hornick	1896	1915	311	.50	2,044.48	221.00	
336	Hoppers	1890		294		7,483.39	429.25	
337	Hubbard	1881		753	1.25	7,072.97	472.49	
338	Hudson	1893		425	1.00	8,051.18	930.00	15.00
339	Hull	1886		916	.75	14,994.82	950.50	
340	Humeston	1881	1917	1,093	.75	14,240.97	1,466.84	
341	Hurstville			113	1.50	810.69	65.00	
342	Huxley	1902		373	2.50	4,982.26	735.50	
343	Imogene	1881		253	1.00	2,197.14	425.18	
344	Inwood	1885		751	1.25	2,460.81	752.05	4,301.05
345	Ionia	1901		290	.75	982.79	1,236.00	
346	Ireton	1890		674	1.00	11,151.55	508.90	
347	Irwin	1892		315	2.2	1,638.58	336.00	
348	Jackson Junction	1897		127	5.00	966.62		
349	Jamaica	1901		285	.03	1,811.50	894.25	
350	Janesville	1895		315	1.00	1,450.87	121.75	
351	Jesip	1876		716	1.25	7,777.67	727.31	1.00
352	Jewell Jet. (P. O. Jewell)	1881		959	4.00	10,632.06	1,737.77	
353	Joe	1913		234	1.00	2,175.98	136.00	
354	Jolley	1890		300	.50	871.14	134.00	
355	Kalona	1890		601	1.00	5,308.79	471.22	
356	Kanrar	1890		269	1.25	3,302.06	238.00	
357	Kanwha	1902		645		14,779.29	748.00	36.79
358	Kellerton	1881	1890	588		5,029.85	371.26	
359	Kelley	1900		196	1.50	2,524.75	121.11	50.00
360	Kellogg	1873		574	.25	2,215.10	7,050.37	265.00
361	Kensett	1894		294	.25	1,726.56	482.00	
362	Kent	1908		199	.50	1,948.96	59.83	
363	Kenwood Park	1886		967	.75	18,034.63	592.32	
364	Keweenaw	1884		656	1.25	5,750.06	453.00	
365	Keota	1873	1837	1,637	1.00	10,752.70	1,303.37	
366	Keswick	1912		337	1.00	1,830.74	206.61	
367	Keystone	1894		524	.00	4,717.01	376.50	5.00
368	Kimballton	1908		350	.06	3,537.30	236.00	
369	Kingsley	1884		1,116	1.50	30,197.31	943.00	
370	Kirkross	1898		633	.18	633.81	136.00	
371	Kirkman	1892		167	.25	1,383.51	305.45	
372	Kirkville	1882		226	1.00	829.88	93.10	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Number	Towns	Total municipal industries—receipts	Total— from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1925	Grand total for year	Number
311	Hardy	2,530.15	72.30		4,523.29		5,663.73	1,040.44	311
312	Harper			319.40	1,372.50		1,372.50		312
313	Harpers Ferry	835.77			2,225.07		477.00	2,702.67	313
314	Harris	3,273.06		253.92	11,708.59	38.40	1,944.12	13,671.21	314
315	Hartford				1,041.05		2,461.72	3,502.77	315
316	Hartley	23,015.05	148.85		50,261.26	541.75	45,880.01	96,081.02	316
317	Hartwick				649.09		613.76	1,062.85	317
318	Harvey	5.00	379.95		2,000.42		2,081.34		318
319	Hastings			270.00	9,039.40		2,920.20	12,277.30	319
320	Havelock	4,297.25			7,980.88		1,755.00	10,175.89	320
321	Hawkeye	1,492.81	15.39		1,178.67		630.92	1,718.59	321
322	Hayesville		20.56		2,310.66		73.16	2,383.82	322
323	Hazelton		3.43		12,117.10		1,545.80	12,117.10	323
324	Hedrick	850.06		346.51	1,373.22		2,719.05		324
325	Henderson				914.56		1,399.45	2,014.38	325
326	Hepburn		9.81		968.97		1,211.67	2,180.64	326
327	Hills				1,591.96		1,338.05	2,929.98	327
328	Hillsboro	4,580.05			6,024.77		2,211.00	8,815.77	328
329	Hinton				1,242.12		347.01	1,589.13	329
330	Holland				210,317.92		74,543.70	290,861.62	330
331	Holstein	7,374.56	161,586.81		200.00		760.73	760.73	331
332	Holy Cross (Via N. Buena)								332
333	Hopeville								333
334	Hopkinton	1,975.40			6,047.04		4,005.64	10,028.08	334
335	Hornick	2,809.21		4,048.11	5,681.50		15,866.61	15,866.61	335
336	Hoppers	936.35	49.92		9,098.91		2,901.07	12,040.98	336
337	Hubbard	1,301.09			5,865.55	19.80	5,731.77	14,598.12	337
338	Hudson	6,626.96	99.75	9.00	15,715.80		9,127.04	24,843.53	338
339	Hull	2,489.35	49.91	318.24	18,802.82		752.11	19,554.93	339
340	Humeston	3,161.20	429.00		10,297.01		6,142.81	25,430.82	340
341	Hurstville				875.09		534.00	900.00	341
342	Huxley	232.60			5,073.25		308.25	5,381.50	342
343	Imogene				2,082.32		1,115.75	3,198.07	343
344	Inwood	4,537.83	4,007.50	991.04	17,616.11	2,484.49	460.07	20,460.67	344
345	Ionia		428.29		2,047.06		1,622.00	4,299.68	345
346	Ireton	370.48	2,950.00		14,889.23	1,800.00	348.64	17,137.87	346
347	Irwin	4,431.82	4,151.00		10,556.90	600.95	1,667.01	12,754.86	347
348	Jackson Junction							866.96	348
349	Jamaica		25.25		2,640.56		3,636.39	6,338.90	349
350	Janesville		3.44		1,575.06		95.32	1,670.38	350
351	Jesip	1,169.73		1.00	9,672.11	16.50	2,701.13	12,380.44	351
352	Jewell Jet. (P. O. Jewell)	396.33			14,682.41	2,484.90	6,225.45	23,392.76	352
353	Joe			259.83	5,311.51	141.00	29.77	5,792.68	353
354	Jolley	2,858.40	64.08		3,917.02		1,021.14	5,541.70	354
355	Kalona	3,773.00	2,500.00		8,053.01		2,891.08	11,534.09	355
356	Kanrar	1,601.50	1,068.33		5,639.59		4,537.51	10,172.10	356
357	Kanwha	15,597.59	215.63	15.00	29,392.30	416.00	3,986.51	33,795.50	357
358	Kellerton				3,901.11		1,830.72	5,731.83	358
359	Kelley	2,133.44			4,810.21		1,415.40	6,359.05	359
360	Kellogg				9,680.99		5,240.69	14,921.68	360
361	Kensett				2,232.38		718.84	2,951.22	361
362	Kent		13.82		2,117.04		683.80	2,801.50	362
363	Kenwood Park		8.86	100.00	22,239.95	6,967.88	7,943.22	27,131.05	363
364	Keweenaw	3,604.00			5,200.00		18,513.46	23,513.46	364
365	Keota	1,000.00			14,007.95	3.40	3,018.51	17,029.86	365
366	Keswick	1,950.92			3,066.35		2,813.23	4,909.58	366
367	Keystone	632.20	35.81		5,700.52		3,885.20	9,151.72	367
368	Kimballton	14,392.26	180.05		17,191.11		10,104.96	27,296.07	368
369	Kingsley	2,777.96	69.84	984.47	30,955.58	457.43	18,894.15	49,897.16	369
370	Kirkross		8.75		767.56		138.07	905.63	370
371	Kirkman	2,029.53	11.20		3,579.69		1,131.55	4,711.34	371
372	Kirkville				922.98		186.33	1,111.31	372

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1925—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
373	Kiron	1900		285	.22	2,486.54	104.50	50.00
374	Klomme	1901		455	1.00	11,290.18	607.90	
375	Klerim	1901		101	1.00	1,004.34	67.50	
376	Knowlton (Via Diagonal)	1893		183	1.00	279.50	139.50	
377	Lacona	1880		448	.08	3,138.67	245.58	
378	Ladora	1879		279	.50	2,440.41	223.40	
379	Lakota	1918		462		4,629.70	496.97	
380	Lake Mills	1880		1,528	3.75	12,966.55	2,025.79	78.30
381	Lake Park	1892		709	1.50	14,886.63	1,556.69	
382	Lake View	1887	1912	886	1.08	9,417.32	13,522.50	
383	Lannon	1885		1,643	3.00	24,006.62	538.38	12.56
384	Lamont	1892		560		3,505.30	369.08	
385	Lamotte	1873		284	1.00	2,559.43	122.50	
386	Laneboro	1863		294	1.00	1,400.16	353.90	
387	Lansing	1873		1,389	3.00	9,350.84	2,596.18	
388	La Porte City	1871	1897	1,460	1.00	19,938.14	1,677.10	
389	Larchwood	1892		424	1.00	3,319.67	441.00	
390	Larrabee	1896		193	1.00	1,640.64	95.00	
391	Lathimer	1911		649	0.50	2,562.61	257.75	
392	Laurel	1903		223	1.00	1,088.05	164.00	
393	Laurens	1890		864	5.00	18,691.45	622.50	668.38
394	Lawler	1871		577	1.50	2,140.44	339.00	
395	Lawton	1900		240	.50	1,573.68	457.13	
396	Le Claire	1899		739	4.00	2,360.00	379.29	
397	Ledyard	1883		244	1.00	2,733.55	215.60	
398	Le Grand	1891	1911	390	1.00	1,482.73	429.52	
399	Lehigh	1883		1,083	2.25	5,635.28	1,321.18	
400	Leighton	1900		128	1.00	649.80	41.00	
401	Leland	1896		143		610.48	87.50	
402	Lenox	1875		1,211	1.00	15,617.26	921.67	908.10
403	Le Roy	1894		171	.25	688.63	9.59	
404	Leater	1896		275	2.00	4,042.00	142.00	
405	Letts	1877		386	1.00	3,786.01	149.73	
406	Lewis	1874	1881	575	.50	3,112.22	209.25	
407	Libertyville	1916		325	.04	1,065.10	153.50	
408	Lidderdale	1905	1909	212	3.25	2,615.80	308.29	
409	Line Springs	1876		562	1.00	2,192.62	387.90	
410	Lincoln	1913		156	.75	2,438.16	247.25	30.00
411	Linden	1886		280	1.00	3,167.37	349.00	
412	Linsville	1871		534				
413	Linn Grove	1912		403		4,494.05	275.00	266.16
414	Lisbon	1873		843	2.46	29,353.58	822.98	2.90
415	Liscomb	1874		339	1.00	1,972.11	409.46	
416	Littleport	1907		188		649.13	155.00	
417	Little Rock	1894		602	1.00	9,635.48	7,558.52	
418	Little Sioux	1883		414	.37	904.92	149.50	
419	Livermore	1883		611	.75	1,406.49	831.98	5,381.74
420	Lockridge	1913		236		921.46	241.26	16.10
421	Logan	1876		1,452		41,382.17	464.65	
422	Lohrville	1888		719	2.00	16,277.67	1,352.22	1.00
423	Lone Rock	1916		169	1.00	2,370.97	368.50	
424	Lone Tree	1892		676	.07	6,947.84	367.00	368.50
425	Long Grove	1913		1,125		815.53	139.00	
426	Lorimer	1889		691	3.50	2,760.86	325.19	
427	Lost Nation	1906		541	.75	9,932.48	439.07	896.75
428	Lovilla	1900		867	1.00	2,606.80	1,752.20	
429	Louden	1869		703	2.40	4,843.14	888.27	
430	Low Moor	1897		250		1,812.84	1,811.38	
431	Luana	1911		180	1.00	1,406.59	124.34	
432	Lucas	1886		358	1.00	1,459.80	347.93	
433	Luther	1900		454	.75	2,491.64	1,177.00	102.60
434	Lu Verne	1887		581		3,656.61	861.25	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1925	Grand total for year	Number
359.25	2,039.62		6,000.01		2,216.06	8,246.06	373
747.89	70.62	17.62	12,739.67		6,496.18	19,235.85	374
			1,671.84		2,348.22	4,020.06	375
	.13		410.22		33.33	443.55	376
5,311.16	82.08		8,778.30		3,122.60	11,900.90	377
690.01	27.61		3,321.43		6,534.04	8,534.47	378
628.01			5,188.68		2,872.60	8,061.28	379
			39,802.85	3.50	8,891.96	48,697.71	380
			18,048.59		13,946.48	31,995.07	381
28,963.98		80.19	52,000.99	19.65	21,437.00	73,531.63	382
4,076.10	15,114.67	1,021.19	45,458.81	50.00	3,844.57	49,333.38	383
			4,709.78	15.00	685.32	5,470.70	384
			150.22		297.10	3,051.14	385
			2,797.64		529.51	3,327.15	386
	80.96		14,074.66		3,899.64	17,974.30	387
	48.21		21,664.65		21,665.02	43,329.67	388
5,042.28			11,822.35		5,825.03	17,672.38	389
3,888.64	10.48		5,684.76		707.68	6,392.44	390
1,079.02			2,927.38		2,085.29	4,012.67	391
			1,202.05		1,713.75	2,915.80	392
29,423.90	493.09		49,789.88	132.15	26,675.75	76,507.78	393
7,732.05	62.17		10,254.60	37.99	3,551.16	13,843.81	394
565.00			2,595.87	300.00	4,081.27	4,977.14	395
	7.90		3,638.88		203.06	3,841.94	396
441.50			3,380.74		394.77	4,468.85	397
			1,912.85	9.18	2,661.48	2,661.48	398
6,897.22	68.79		13,927.47		8,176.97	22,104.44	399
			693.80	1,300.00	267.32	2,261.12	400
384.72	4,909.33		5,992.03		533.45	6,525.48	401
5,328.22	935.00	4,589.69	25,720.94	16,686.36	3,947.51	46,364.81	402
			608.05	1.80	833.31	1,443.16	403
3,327.74	25.88	214.53	7,751.95		4,048.00	11,799.95	404
			2,876.74		3,334.80	6,211.54	405
2,071.97	20.00		5,496.04		2,063.59	7,559.63	406
579.44			2,338.04	157.34	268.76	2,764.14	407
1,905.49			4,938.96		3,059.80	7,998.76	408
182.29			2,911.82		2,518.22	5,430.04	409
209.02			3,190.48	345.00	3.00	3,539.17	410
			3,616.79		1,076.25	4,693.04	411
			5,996.15	133.40	4,411.48	10,541.03	412
379.39	38.88	56.74	26,469.04	4,392.35	2,945.28	37,776.67	413
2,238.98	51.50		21,416.00	24.00	4,829.78	26,245.76	414
40.00			894.13		128.01	922.14	415
			1,822.75	210.72	21,816.26	23,849.73	416
			2,233.85		113.09	3,558.26	417
0,160.71	888.82	156.00	17,070.74	3,444.27	13,512.23	31,132.23	418
			1,182.42		334.77	1,517.19	419
5,496.29	59.62	53.80	47,334.93	2,766.21	20,703.29	70,804.53	420
1,339.31	106.27		19,158.47	23.43	19,582.72	38,764.62	421
437.34			3,074.21		572.50	3,646.71	422
1,424.56			8,898.44		2,598.73	11,371.13	423
1,107.55			2,086.62	20.00	2,345.27	2,345.27	424
			32.84		91.74	1,415.81	425
1,059.76	7.20	5.30	12,318.99	7.25	2,532.51	14,868.76	426
			4,359.00		3,082.05	7,441.05	427
1,098.85	63.20		6,804.06		5,514.50	10,318.56	428
1,585.56	463.27		5,614.13	1,000.00	1,553.62	8,167.77	429
			8.51		873.29	2,429.74	430
			1,847.79		229.96	3,077.76	431
375.41			4,097.02	771.80	629.90	5,498.72	432
8,841.52	234.77		14,617.05	1,000.85	8,169.77	22,847.07	433

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1925—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in incorporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
436	Luxemburg (P. O. New Vienna)	1912		104		285.31	80.00	
436	Luzerne	1805	1.00	188		991.71	103.00	
437	Lynnvile	1875	.75	462		1,942.13	740.00	
438	Lytton	1911		364		4,925.47	791.21	
439	Macedonia	1892		376		2,822.03	315.72	
440	Macksburg	1876	2.00	217		892.96	101.50	
441	Magnolia	1858	.50	288		751.61	311.40	
442	Maleon	1872	1.00	381		4,371.11	127.19	
443	Mallard	1805		481		3,087.06	347.75	
444	Maloy	1902	.50	105		418.27	50.00	
445	Malvern	1872		1,175		11,545.99	839.98	
446	Manly	1887	1.218	1,000		17,782.93	889.13	
447	Manly	1898	1.475	1,235		3,641.12	2,196.30	
448	Manning	1880	2.06	3,090.00		30,980.60	1,306.39	
449	Manson	1877	3.00	1,429		84,567.03	1,000.00	
450	Mapleton	1873	1.50	1,363		55,131.97	5,088.75	
451	Marathon	1892		558		5,481.44	399.33	
452	Marble Rock	1881	1.00	441		5,138.56	20,789.50	88.95
453	Marcus	1882		1,056				
454	Marne	1802	1.00	235		1,899.86	94.00	
455	Marquette	1889	1.00	829		5,449.08	381.58	
456	Marshall	1860	1.00	168		1,128.33	356.30	
457	Martinburg	1887	.63	260		887.08	15.00	
458	Martensdale	1920	.40	131		842.04	147.00	
459	Marysville	1875	.75	200		200.41	50.00	
460	Masonville	1901	1915	228		998.44	95.00	
461	Masonn	1887		524		3,373.48	247.51	
462	Matlock	1897	1.00	110		817.01	113.75	
463	Maurice	1891	.75	287		4,368.39	188.00	
464	Maxwell	1888	.75	755		7,111.95	760.00	
465	Maynard	1892	1.00	426		3,195.30	269.00	
466	Maysville (Walcott P. O.)	1909	.70	70		215.14	228.50	32.40
467	McCasland	1921	1.00	292		2,140.45	86.25	10.00
468	McCausland	1909	.02	102		774.67	118.50	
469	McClelland	1906	.15	15		1,234.26	1,189.84	
470	McGregor	1860	1.200	9,901.98		1,825.50	2.10	
471	McIntire	1894	1922	387		1,024.54	269.35	
472	Mechanicsville	1899		864		7,023.24	1,017.00	
473	Medina	1875	1.00	829		3,233.89	2,306.42	84.25
474	Meibourne	1805	.64	1,000		3,228.59	1,221.81	
475	Melcher	1913	1.548	6,324.84		1,509.92		
476	Melrose	1882	1.00	496		2,210.52	310.00	
477	Melvin	1901	.25	312		2,725.95	371.90	
478	Melvin	1882	.50	469		2,519.32	216.50	
479	Merriden	1874	2.00	1,380		3,386.36	190.00	
480	Merrill	1894	.70	653		4,733.38	20,331.22	
481	Meservey	1893	1.50	245		1,513.63	296.00	3.55
482	Meyer	1901	462	18,225		1,190.51	294.00	
483	Middletown	1884	.50	124		1,032.58	313.00	
484	Mills	1893	1.00	357		3,778.34	119.37	505.00
485	Millford	1892	1.00	1,103		14,484.44	2,581.56	568.75
486	Millersburg	1911	.006	243		623.78	217.40	
487	Millerton	1916		193				
488	Millon	1880	2.00	596		4,360.90	341.50	2.50
489	Minburn	1890	2.00	3,920.07		101.00		
490	Minburn	1892	.50	330		4,968.28	335.00	
491	Minden	1890	.50	384		3,568.11	342.65	
492	Mingo	1903		272		3,061.20	307.50	
493	Mitchell	1878	2.50	219		613.11	127.60	
494	Mitchellville	1878	2.50	713		8,183.56	308.68	
495	Modale	1873	1.00	400		3,367.65	346.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1925	Grand total for year	Number
	1.08		366.30		558.76	925.15	435
	6.73	13.47	1,108.18		1,915.52	3,026.70	436
			2,088.86		669.71	3,348.57	437
	608.04		6,414.72		4,082.32	10,497.04	438
	948.24		4,306.67		2,744.39	6,744.57	439
		5.92	910.38		1,373.40	2,083.78	440
			1,063.01		30.20	1,093.21	441
	646.26		5,144.47		2,185.20	7,329.73	442
	696.65	17.38	4,149.44	52.83	2,693.07	6,896.34	443
			498.27		29.03	499.30	444
	1,543.09	732.05	2,099.63		15,872.95	35,645.99	445
	28,491.43	140.03	47,654.12	2,615.17	7,139.72	57,406.01	446
	2,886.22		8,723.64	1,017.16	5,537.70	15,268.56	447
	6,267.66	337.87	38,961.43		19,809.69	58,771.12	448
	34,765.07		94,492.70		34,765.81	129,168.51	449
	7,759.65	3,698.11	11,494.48	1,401.00	7,384.53	80,235.01	450
	9,034.74		14,736.43		15,915.83	38,932.26	451
	904.93	130.07	27,062.31		18,517.39	45,669.70	452
	537.32	817.06	1,129.05		750.02	6,082.81	453
	1,176.40		7,207.06	331.01	364.40	7,902.47	454
		9.92	1,418.65		75.34	1,496.09	455
			852.07		319.88	1,171.95	457
		11.92	1,000.96		1,441.56	2,442.52	458
			250.41		156.48	406.89	459
			1,033.44		286.33	1,319.77	460
		3.06	3,020.70		1,024.55	4,045.34	461
	1,026.84		1,960.65		1,990.65	3,951.30	462
	805.51	4.93	5,356.83	846.30	85.50	5,738.72	463
	1,719.71	12.90	9,774.35	12.90	7,613.98	17,301.23	464
	759.67	14.11	4,228.17		1,199.05	5,437.23	465
	178.50		642.63		642.24	1,296.87	466
	4.25		4,464.11		1,380.53	1,383.53	467
	1,225.16		930.91		1,135.86	2,069.27	468
		37.74	2,424.10		2,424.10	4,480.20	469
	3,170.65	18,342.17	32,745.40		12,320.97	45,066.37	470
	3.38		1,968.20		360.34	2,363.54	471
	2,829.29	29.25	11,949.78	889.73	3,897.34	15,739.85	472
	1,738.38	25.00	12,148.58		2,826.96	15,975.54	473
		700.00	5,650.40	476.61	433.89	6,550.90	474
	37.64		7,962.40	1,494.92	2,536.91	11,994.23	475
	5,000.00		7,520.52	3.75	2,436.48	10,160.75	476
	4,080.76		7,677.71		2,722.06	10,399.80	477
		7.60	4,464.11	48.11	2,021.49	5,014.34	478
		5.86	125.00		1,125.72	2,885.91	479
			12,383.41		37,947.99	16,739.97	480
		500.00	3,064.58		1,772.32	4,836.90	481
			1,394.51		5.86	1,400.37	482
			1,545.00	295.00		1,640.09	483
	1,096.57		9,859.22		5,470.85	11,130.13	484
	3,879.13	2,209.80	33,513.62		12,585.94	39,069.62	485
		2.54	843.72		503.04	1,346.76	486
			9,738.96	29.30	14,472.25	17,992.95	487
			4,331.00	3,947.01	5,519.79	17,992.95	488
	4,880.77	24.05	10,217.08	15.68	1,491.70	11,732.46	490
	570.66	18.00	4,499.42		1,294.83	5,794.25	491
			3,268.70		245.27	3,513.97	492
			740.80		233.04	973.84	493
	2,290.75		10,682.35	1,140.05	4,438.07	16,538.47	494
	173.24		8,877.49	306.63	830.12	5,011.24	495

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Squares miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
496	Mondamin	1881		451		8,916.30	581.61	
497	Moneta	1903	1917	83	.50	881.20	105.00	
498	Monmouth	1894		188	.75	1,189.37	212.58	
499	Monona	1,079	1,000	15,561.72		1,446.88	1,221.00	
500	Montrose	1870		873		823.74	1,366.35	
501	Montzema	1898		1,323	2.00	1,738.51	1,906.64	25.00
502	Montour	1870		378		2,387.04	278.44	
503	Montrose			616	1.00	2,117.05	311.05	
504	Moorhead			376		3,108.19	309.94	
505	Moorland	1906		246	.50	1,000.47	85.00	
506	Moravia	1880		848	1.08	2,820.85	515.00	
507	Morning Sun	1889		847	1.00	9,362.04	164.00	1,341.57
508	Morrison	1884		171	.25	600.87	157.71	
509	Mounton	1899		1,319	1.00	22,442.98	1,139.46	9.00
510	Mt. Auburn	1906		246		1,000.47	85.00	
511	Mt. Ayr	1863		1,677	1.75	17,489.59	710.51	
512	Mt. Sterling	1907		187	1.00	476.74	4.00	
513	Mt. Union	1904		150		1,236.97		
514	Mt. Vernon	1869	1869	1,499	1.00	18,351.26	2,597.43	
515	Moyville	1888		899	.50	11,971.88	961.57	
516	Murray	1880		702	1.00	5,098.44	388.75	
517	Nashua	1809		1,227	4.00	11,373.16	3,262.60	192.00
518	Nemaha	1915		158	.14	829.09	53.50	
519	Neola	1882	1910	869	1.00	6,312.44	733.16	
520	New Albin	1865		987	.25	2,690.31	1,917.71	
521	Newell	1876		866	1.25	14,668.22	554.00	
522	Neuhall	1912		326	.20	2,821.89	252.00	979.64
523	New Hartford	1883		465	1.00	2,910.55	444.08	
524	New Liberty	1909		109	.66	909.10	206.00	
525	New London	1860		1,333	.75	10,328.06	749.00	5,370.38
526	New Market	1882		646	8.00	8,977.00	567.00	
527	New Providence	1863		298	4.00	1,268.84	161.00	
528	New Sharon	1871		1,099	4.00	15,037.35	699.93	
529	New Vienna	1865		242	.006	966.29	1,722.35	
530	New Virginia	1900		402	1.00	2,781.70	187.50	
531	Nichols	1880		364	2.03	3,219.56	1,732.03	
532	Nodaway	1900		306		1,659.18	82.00	
533	Nora Springs	1875		1,112	3.00	14,735.05	961.52	628.22
534	Northboro	1908		218	1.00	1,594.46	277.00	
535	North Buena Vista	1908		190	1.00		50.00	461.92
536	North English	1861		838	.407	15,153.31	642.15	70.15
537	North Liberty	1869		297		1,065.69	135.00	
538	North Washington	1904		103		280.99	139.75	
539	Northwood	1888		1,499	4.00	9,931.06	1,002.58	63.01
540	Norwalk	1909		332	1.00	2,016.67	191.77	424.58
541	Norway	1805		521	1.00	5,051.07	439.90	9.10
542	Numa	1909		877		967.58	249.00	
543	Oakland	1882		1,104	1.50	14,102.57	1,018.30	
544	Oakville	1902		413	.03	3,073.47	248.00	
545	Oakeydan	1891		615	1.00	12,855.00	1,827.01	
546	Odebild	1878		1,294	1.00	18,922.25	7,809.50	
547	Ogden	1878	1901	1,495	4.00	11,215.62	2,329.54	3.00
548	Okoboji	1922		154	1.00	1,651.01	150.00	
549	Olds	1900		306	.50	1,942.80	190.80	547.51
550	Olds	1879		648	1.00	6,437.57	250.00	214.78
551	Olpe	1892		322	1.00	1,679.64	544.73	
552	Orrida	1912		114		193.25	193.25	
553	Osawlo	1888		224		1,373.51	135.98	179.50
554	Orange City	1884		1,690	.68	55,055.73	1,214.27	
555	Orchard	1913		138	.50	613.78	50.00	
556	Orient	1882		427		2,113.54	113.10	684.83
557	Orleans	1869	1917	169	2.00	1,467.25	32.00	
558	Ostlap	1876		169	1.00	12,208.49	738.50	3,022.46

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balance April 1, 1926	Grand total for year	Number
	24.11		9,622.02	600.00	3,108.34	18,225.50	490
			960.20	574.48	608.80	2,259.67	497
			1,351.70		1,780.41	3,132.16	498
	2,683.41	14,694.57	38,607.98	10.00	10,537.65	49,155.63	499
	2,287.68	1,571.25	29,175.06	1,994.60	13,364.42	33,784.17	500
		5,997.49	39,115.32	1,267.16	9,597.00	36,579.42	501
			2,565.48			2,565.48	502
	55.00		2,514.00		452.41	2,966.41	503
	6,529.28		9,029.41		1,826.72	11,756.13	504
	2,218.90	13.53	3,612.05		954.06	4,566.10	505
			2,430.83		1,917.30	3,348.13	508
	911.61	23.22	11,802.44		1,949.05	15,851.45	507
			758.58		607.00	1,415.58	508
	5,163.18	3,534.97	32,280.53	1,461.57	2,286.85	36,037.96	509
		603.13	2,280.60		119.92	2,400.52	510
	3,057.94	15,232.00	39,490.25		6,359.73	45,849.97	511
			480.74		447.70	928.44	512
			1,264.27		1,394.14	2,658.41	513
			30,002.69		10,023.74	40,026.43	514
		94.38	24,901.39		9,019.35	34,010.74	515
		26.44	5,420.63		1,951.54	7,372.17	516
		5,829.47	29,837.53		2,622.42	24,215.11	517
		8.41	801.60	4.80	1,028.27	1,924.76	518
	12,533.38		19,570.48	4,000.00	3,801.47	27,470.95	519
	33.40	23,069.00	27,619.88	10,473.16	1,233.70	39,326.80	520
	3,572.29	45.78	15,846.24	6,632.73	1,522.46	27,021.43	521
		350.00	4,003.44		1,934.85	6,388.32	522
		215.78	4,591.09	1,000.00	5,072.37	10,622.46	523
			1,159.85		345.99	1,505.84	524
		12.75	49,545.66		8,286.93	45,821.59	525
	23,907.22		3,638.90		1,085.64	4,624.57	526
			1,499.37		2,175.45	3,674.82	527
		40.08	29,734.14	149.60	30,532.97	62,827.68	528
	1,486.86	2,500.00	2,911.40		1,115.09	3,026.49	529
	522.76		2,900.00	191.00	2,877.29	5,988.29	530
		20.80	4,552.39		441.94	4,994.33	531
	610.90		1,781.18	23.12	1,888.89	2,996.19	532
	2,065.59	146.50	18,636.02		15,038.53	33,555.15	533
			1,871.46	338.60	215.87	3,325.33	534
			511.92		89.34	591.26	535
	1,160.75	2,028.10	18,994.46	12.50	3,025.08	22,932.04	536
			1,539.41		848.99	2,388.40	537
			2.83		650.28	653.11	538
	3,178.63	394.55	14,540.43		14,097.37	29,237.80	539
			2,633.02		783.84	3,416.86	540
			509.92		6,394.37	12,457.60	541
			1,161.99		117.09	1,279.09	542
	3,007.86	52.43	15,181.17	35.00	6,876.18	26,062.96	543
			3,537.83		3,133.39	6,473.22	544
			16.36		783.84	790.20	545
	966.41	40.25	15,708.68	105.95	6,876.70	22,601.33	546
	3,240.05	320.00	105,292.10		14,807.05	120,099.70	547
	16,111.86	4,508.07	34,458.09	28.28	20,326.20	54,812.67	548
			1,831.01		641.12	2,472.13	549
			2,684.77		356.78	3,041.55	550
	4,810.58	8,617.58	30,330.51	4,129.80	744.13	35,204.44	551
			2,224.37		80.63	2,305.00	552
			490.25		617.45	1,117.70	553
	661.41		5,296.40		2,776.67	5,067.07	554
	28,129.13	591.21	84,090.34		24,132.85	106,726.17	555
			1,191.28	4,300.00	1,896.73	7,068.01	556
	6,551.51	27.06	15,000.63	3,300.00	5,486.31	23,996.94	557
			1,520.23		790.92	2,311.15	558
	3,159.22	69.70	19,256.38	5,388.40	5,155.75	30,006.58	559

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1926 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
550	Osterdock	1904		116		187.19	50.00	
550	Oto.	1888		1,000		1,508.36	324.00	
561	Oto.	1888		187		1,249.17	193.50	
562	Owasa	1466		117		894.98	73.00	
563	Oxford	1881		581		6,884.13	424.50	583.63
564	Oxford Junction	1893		782		7,790.08	325.00	
565	Oyens	1908		97		775.00	217.35	
566	Pacific Junction	1892		602	1.00	1,560.00	212.00	
567	Packwood	1894		261	1.00	905.48	249.47	3.00
568	Palmer	1900		319	1.00	3,285.14	413.00	
569	Palo	1905		269	2.00	543.48	76.00	
570	Panama	1888	1891	294	1.50	2,750.87	122.00	
571	Panora	1872		904		8,807.71	532.89	1,216.00
572	Parkersburg	1874	1,119	.50		40,543.39	946.73	
573	Parnell	1891		286	.25	1,342.00	100.00	
574	Paton	1883		411	.50	1,614.69	252.19	
575	Patterson	1877	1912	132		338.96	61.00	
576	Paulina	1882		990	.94	41,526.75	998.75	80.00
577	Persa	1889		422	1.00	2,681.14	506.60	
578	Peru	1897		241	1.90	2,251.09	100.00	
579	Peterson	1887		602		4,006.49	477.50	111.00
580	Peterson	1891		536	4.00	9,645.29	25,922.90	6.00
581	Pilot Mount	1887		283	1.00	765.19	531.00	
582	Pioneer	1910		91	1.00	228.76	50.00	70.67
583	Pisgah	1904		375	4.00	2,611.44	275.00	
584	Plainfield	1806		292		1,053.88	131.00	
585	Piano	1916		210	.75	464.19	24.50	
586	Pleasanton	1919		219	.25	650.82	113.50	
587	Pleasanton	1900		172	1.00	373.43	20.00	
588	Pleasantville	1872	1.29			17,233.24	622.99	
589	Plover	1915		268	.06	1,904.94	523.44	
590	Plymouth	1900		403	1.00	1,383.17	90.00	
591	Poehonka	1933	1.50			2,991.29	7,987.00	
592	Polk City	1875	1009	294		1,568.24	194.50	
593	Pomeroy	1883		844	1.00	67,198.84	1,545.10	7,848.14
594	Portage	1908		217	1.50	1,523.65	143.50	
595	Portsmouth	1908		334	.50	3,128.83	173.20	
596	Postville	1873		1,630		31,632.19	691.50	830.72
597	Prairieburg	1905		146	.75	963.06	118.50	
598	Prairie City	1868		772	.75	9,630.06	907.57	442.75
599	Prescott	1880		423	.75	2,008.88	108.15	
600	Preston	1890		659	.75	8,943.64	1,244.68	4.00
601	Pringhar	1888		591	.08	5,863.87	2,387.00	
602	Princeton	1888		424		2,539.79	269.60	
603	Promise City	1901		244	.018	435.12	114.50	
604	Protivin	1894		220	1.00	707.48	430.50	
605	Pulaski	1903	1908	429		3,073.72	267.50	
606	Quincy	1888		588	1.00	1,180.99	197.00	
607	Quincy	1906		378	3.00	7,922.64	3,961.56	
608	Quincy	1881		41				
609	Radcliffe	1901		661	1.00	5,838.27	788.70	
610	Rake	1908		252	1.00	2,315.80	255.00	
611	Ralston	1905		472	3.00	949.76	56.00	
612	Randalla	1896	1897	127	.60	611.32	18.00	
613	Randolph	1881		361	1.00	1,795.70	203.00	
614	Rathbun	1808		671	.75	462.76	123.83	
615	Readdy	1906		419	.50	4,571.22	295.00	
616	Reasnor	1914		227	.56	518.84	146.80	339.96
617	Redding	1882		287		904.84	60.40	
618	Redfield	1881		734	1.25	11,259.08	2,490.68	7.00
619	Reinbeck	1877		1,417	2.50	18,001.22	14,176.94	88.00
620	Rembrandt	1901		276	.25	2,940.35	1,332.00	
621	Remsen	1887	1888	1,203	.03	3,807.70	10,574.10	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Number	Towns	Total municipal industries—receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balances April 1, 1925	Grand total for year	Number
550	Oto.	3,333.11	60.49		3,393.60		3,983.94	9,165.00	621
561	Oto.	2,263.69	30.18		2,293.87		2,554.55	6,291.09	561
562	Owasa						308.42	771.40	562
563	Oxford		51.38		51.38		10,015.37	17,068.95	563
564	Oxford Junction	1,252.80	59.90		1,312.70		4,066.75	14,378.34	564
565	Oyens					988.83	21.25	1,010.08	565
566	Pacific Junction						923.95	2,697.95	566
567	Packwood						1,462.16	2,641.46	567
568	Palmer	6,131.37			6,131.37		8,480.32	18,300.83	568
569	Palo						125.51	748.02	569
570	Panama		3.68		3.68		3,410.29	6,760.50	570
571	Panora	15,537.72			15,537.72		37,647.01	66,700.00	571
572	Parkersburg	2,887.72	69.67		2,957.39		22,854.09	66,700.00	572
573	Parnell						1,442.00	1,442.00	573
574	Paton	7,769.60			7,769.60		9,434.89	19,000.87	574
575	Patterson						909.00	909.00	575
576	Paulina	18,079.57	13.29		18,092.86		2,410.60	63,108.00	576
577	Persa						4,007.11	8,294.67	577
578	Peru						1,036.82	3,407.91	578
579	Peterson	1,933.43	35.00		1,968.43		4,618.17	11,244.28	579
580	Peterson	6,353.03	2,674.24	1.96	9,029.23		7,279.19	61,881.70	580
581	Pilot Mount	2,487.37			2,487.37		5,309.56	13,919.66	581
582	Pioneer						346.00	814.82	582
583	Pisgah	119.59			119.59		320.00	644.50	583
584	Plainfield						2,062.78	3,438.50	584
585	Piano		155.84		155.84		876.61	1,032.45	585
586	Pleasanton						392.60	1,185.61	586
587	Pleasanton						178.46	571.89	587
588	Pleasantville	2,212.77			2,212.77		9,891.35	29,960.85	588
589	Plover	830.12	151.94		982.06		14,792.12	17,591.16	589
590	Plymouth	4,515.96	17,266.00		21,781.96		7,030.80	30,234.03	590
591	Poehonka	22,809.01			22,809.01		23,225.28	55,116.44	591
592	Polk City						14.61	1,767.35	592
593	Pomeroy	21,133.77	82,807.93	5,974.00	109,715.70		5,379.54	181,510.47	593
594	Portage						179.26	1,988.48	594
595	Portsmouth						1,708.78	5,965.00	595
596	Postville	700.19			700.19		29,971.11	35,773.49	596
597	Prairieburg	3,419.97	213.67		3,633.64		765.60	1,445.62	597
598	Prairie City	609.81			609.81	.91	2,119.67	18,610.64	598
599	Prescott	4,591.84			4,591.84		1,849.18	8,007.75	599
600	Preston	9,575.32			9,575.32		811.70	35,032.98	600
601	Pringhar	4,124.11	14,364.34		18,488.45		13,058.61	35,773.49	601
602	Princeton						227.82	3,142.85	602
603	Promise City						158.80	4,268.04	603
604	Protivin						501.81	1,815.82	604
605	Pulaski	126.08			126.08		1,226.00	4,581.94	605
606	Quincy						2,077.59	2,077.59	606
607	Quincy	1,339.75	700.00		2,039.75		5,612.88	18,868.78	607
608	Quincy								608
609	Radcliffe	637.08			637.08		4,245.77	12,247.64	609
610	Rake						306.61	4,066.70	610
611	Ralston						1,000.82	1,000.82	611
612	Randalla						98.97	738.52	612
613	Randolph	4,996.25	34.14	600.00	5,626.39		1,914.77	10,693.86	613
614	Rathbun						245.43	892.02	614
615	Readdy						707.90	7,327.28	615
616	Reasnor	862.60			862.60		1,621.09	1,621.09	616
617	Redding	547.13			547.13		1,161.87	1,161.87	617
618	Redfield						196.08	45,510.57	618
619	Reinbeck	11,801.92		288.75	12,090.67		9,009.16	45,122.08	619
620	Rembrandt	2,068.63	187.50		2,256.13		2,318.30	9,428.35	620
621	Remsen	3,339.46			3,339.46		19,364.08	37,176.29	621

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
622	Renwick	1891		461	1.00	5,857.00	485.50	10.00
623	Riceville	1862		972	1.00	6,112.02	507.85	
624	Richland	1868		562				
625	Ricketts	1902	.25	100		2,564.49	790.11	
626	Ridgeway	1864		350	3.30	2,960.67	333.20	
627	Ronald	1914		158	1.00	1,948.65		
628	Ringsted	1900		540	1.00	3,910.40	522.00	7.35
629	Rippey	1896		363	1.00	4,649.95	263.50	
630	Riverside	1875		682	1.00	5,992.65	334.50	
631	Riverton	1876		906	1.00	2,374.30	427.70	
632	Robbins	1919		180	4.00	796.29		
633	Rock Falls	1858		93	1.00	156.04		
634	Rockford	1878		996		12,296.30	1,154.30	13.00
635	Rockingham	1910		1,278	1.00	4,739.47	1,802.36	
636	Rock Valley	1888		1,242	1.00	8,168.69	1,636.50	9,104.31
637	Rockwell	1881		734	3.50	6,753.33	1,734.06	
638	Rodman	1840		140		385.63		
639	Rodney	1891	.01	161		1,383.67	21.25	
640	Roland	1892		768	1.00	10,403.16	317.00	
641	Rolfe	1883		901	1.00	9,415.54	823.91	
642	Rome	1870		170	.50	315.17	9.00	
643	Rose Hill	1877		350		1,723.54	136.50	
644	Rossie	1871	.75	71		720.61	115.00	
645	Rowan	1902	.9	280		1,438.92	154.00	10.00
646	Rowley	1920		205		861.31	155.50	
647	Royal	1910		300		4,744.44	322.00	
648	Rudd	1900	1.50	422		7,075.58	419.75	
649	Runnells	1903		370	.50	1,969.59	425.16	
650	Russell	1887	.00	638		3,574.64	171.19	12.00
651	Ruthven	1895		753		8,527.73	1,067.20	
652	Rutland	1901	2.27	1,000		959.48	266.40	
653	Ryan	1907	.75	225		3,759.13	310.25	40.00
654	St. Ansgar	1879	.94	189		15,039.28	863.00	869.25
655	St. Anthony	1897	1907	202	3.00	1,043.72	159.00	
656	St. Charles	1876		411	.75	1,809.64	191.50	17.90
657	St. Lucas	1900		146	1.00	336.24	161.26	
658	St. Mary's	1900		84	.75	682.66	44.00	
659	St. Olaf	1900		361	1.00	1,000.89	396.00	
660	St. Paul (E. F. D. West	1895		80	1.25		284.70	
661	Subula	1894		909	2.00	1,621.78	275.21	
662	Salem	1893		511	1.00	2,005.94	430.00	892.48
663	Sally	1863		383	.50	1,803.29	185.00	
664	Sandborn	1880		1,373	1.00	10,940.29	964.30	
665	Sandyville (Via Ackworth)	1885		85				
666	Sarville	1904		153		831.68	62.00	222.20
667	Schaller	1893	1892	732		8,644.01	863.50	
668	Schleswig	1869		645	.25	10,906.48	60,752.87	
669	Scherborn	1853	1.08	953		5,475.22	775.00	
670	Searsboro	1870		386	.25	372.40	135.00	
671	Sergeant Bluff	1904		561	.03	1,711.50	483.30	28.84
672	Shambaugh	1905		291	5.00	1,802.26	52.00	
673	Shannon City	1869		333	.76	2,330.71	296.74	
674	Sharsburg	1895		197	.25	322.00	114.00	
675	Sheffield	1870		1,029	5.50	14,630.74	1,443.20	
676	Shelby	1877		673	1.00	26,005.10	477.26	
677	Sheldahl	1879		209	4.00	1,406.29	53.43	
678	Shelby Rock	1889		798		5,309.99	419.32	
679	Shellsburg	1874		571		3,235.46	464.70	
680	Shiley	1875	1.00	1,263		8,212.76	6,341.68	75
681	Shilney	1870	1.111	1,111		25,548.23	185.00	
682	Silver City	1863		410		3,136.26	137.50	
683	Sioux Center	1891		1,533		43,361.41	1,331.35	
684	Sioux Rapids	1822		930	1.00	14,198.14	961.00	323.00

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1925	Grand total for year	Number	
6,585.63	12.00		12,900.22	5,633.25	1,513.48	30,046.06	622	
956.01	22.80		7,509.28	11,110.04	3,532.27	22,241.59	623	
1,384.16	18.06		4,732.69		1,528.14	6,280.80	624	
16.06	940.54		4,134.41		3,092.24	7,236.65	625	
945.75	114.28		5,510.78		712.16	1,923.97	627	
712.00	16.91		5,643.00		9,434.97	14,945.75	628	
676.40	15.00		9,943.53	2,000.00	1,378.37	7,021.42	629	
		1.81	2,317.00		956.98	13,880.53	630	
			798.00		1,712.41	4,536.50	631	
			156.04		388.59	1,047.08	632	
3,916.96	110.80	412.52	17,903.75	4,928.66	7,419.41	30,231.82	634	
2,749.32	4,264.17		6,691.53	17.33	1,202.56	7,921.72	635	
609.85			35,822.99		330.30	26,152.29	636	
1,012.32			9,157.84		2,300.54	11,418.38	637	
1,307.08		107.00	2,909.36		306.08	1,318.01	638	
12,219.40	188.81		23,098.37	10.50	612.97	3,552.28	639	
1,570.85			11,313.30	1,702.12	15,382.87	28,691.74	640	
			343.36		4,068.80	18,434.22	641	
			2,069.48		90.00	443.02	642	
			790.72		728.03	2,787.51	643	
			1,626.33		1,129.52	2,755.85	644	
			1,602.92		95.80	1,698.77	645	
		5.40	1,022.66	300.00	176.55	1,498.74	646	
			9,263.70		1,645.33	11,839.03	647	
			7,772.33		7,389.08	15,061.41	648	
			2,124.75	676.52	2,022.76	4,824.00	649	
			5,758.49	480.49	1,274.37	5,612.35	650	
1,829.56	200.00		11,629.39		5,788.94	17,428.33	651	
			1,325.88		2,635.68	3,961.56	652	
			4,718.26	81.93	2,244.26	7,044.45	653	
			17,912.47		2,781.94	21,694.41	654	
			1,217.18	13.32	6.53	1,237.03	655	
			2,102.40		829.94	2,932.34	656	
			497.56		126.74	624.30	657	
		50.61	727.27		5.92	733.19	658	
			35.00	7.08	1,999.48	1,300.69	8,890.17	659
			284.70		89.46	374.16	660	
			9,432.53	67.87	11,397.71	4,654.53	15,062.64	661
			74.18		311.53	3,847.08	662	
			341.31		2,359.29	3,190.54	5,460.13	663
		7,010.60	331.40	24,098.87	4,866.81	5,814.84	33,100.52	664
			22.50				6.05	
			1,133.47		1,245.26	3,888.78	666	
			27,391.28	146.24	19,837.94	56,992.37	667	
			7,496.84	37,832.20	2,067.50	119,025.74	668	
			1,703.15		8,015.24	7.15	8,000.15	669
			425.49		232.52	658.01	670	
			6,477.77		8,701.41	127.80	16,080.61	671
		12.19	265.06		1,022.41	200.00	2,174.55	672
			78.00		2,927.45	50	3,656.80	673
			75.00		1,011.60		1,070.25	674
			18,148.00		4,173.42	22,321.42	675	
			945.83		28,088.19	7,182.81	36,272.00	676
			1,848.70	12.44	1,245.72	610.57	2,159.59	677
			7,590.48	6,935.50	4,044.32	18,570.60	678	
			4,682.02	2,007.60	1,538.01	8,239.63	679	
			173,646.22	815.62	23,662.25	197,514.09	680	
			4,335.07		33,388.30	6,177.64	56,339.12	681
			6.11		3,323.87	15.78	3,345.65	682
			48,307.00	1,197.74	3,731.47	53,336.21	683	
			2,402.42	224.29	3,090.00	30,919.81	684	

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
685	Slater	1890		595	1.50	3,924.80	316.14	
686	Sloan	1889		531	.75	16,915.24	568.40	
687	Smithland	1880		576	1.25	1,102.78	2,968.90	
688	Soldier	1901		295		3,563.94	185.50	
689	Soion	1877		484	1.50	0,043.43	531.07	
690	Somers	1900		168	2.00	861.50	328.80	
691	South English	1892		346	.02	1,515.25	69.00	
692	Spillville	1894		297	.98	2,359.79	138.00	
693	Spirit Lake	1879		1,723	2.50	82,497.69	30,223.92	
694	Spragueville	1912		75	1.01	353.83	135.50	
695	Springbrook	1909		107	3.00	237.40	68.50	
696	Spring Hill	1901		284	.75	146.97	222.35	
697	Stanhope	1912		642	1.00	2,960.81	244.71	
698	Stacyville	1900		549	7.00	4,492.53	432.50	
699	Stanley	1897		421	.98	12,131.92	844.88	
700	Stanley	1914		149	.25		456.58	
701	Stanton	1883		965	.08	11,391.38	481.40	
702	Stamwood	1886		546	.62	4,198.37	349.58	354.30
703	State Center	1867		1,000	1.00	12,515.17	11,973.28	85.00
704	Steamboat Rock	1875		402			1,407.75	
705	Stockport	1902		402	1.00	1,533.17	179.47	
706	Stockton	1902		122	1.00	582.41	130.50	
707	Story City	1881		1,459	.50	18,322.48	949.93	8.30
708	Stacyville	1900		206	2.25	2,638.57	64.75	
709	Stratford	1884		685	2.00	38,731.32	1,114.61	
710	Strawberry Point	1887		1,136		12,502.19	2,453.01	13.34
711	Sturley	1895		179	.50	305.07	181.78	
712	Sully	1901	1904	367	.03	4,995.55	303.37	
713	Sumner	1892		1,558	2.25	36,978.96	1,206.93	
714	Superior	1866		2,470	1.00	2,470.00	246.15	
715	Sutherland	1883		823	1.00	7,456.67	5,810.49	96.00
716	Swalesdale	1892		213	1.25	829.50	217.69	
717	Swan	1884		228	.634	556.37	55.00	
718	Swan City	1895		699	1.00	14,026.39	509.58	
719	Tabor	1869		1,039	1.25	27,255.11	231.44	98.08
720	Templeton	1883		418	.04	4,701.72	300.99	
721	Tennant	1915		113	4.00	1,247.81	117.28	
722	Terrill	1900		408	.16	4,123.10	378.00	
723	Thayer	1894		152	.50	443.58	58.64	
724	Thompson	1894		599	1.00	6,196.87	453.00	
725	Thor	1900		281	1.00	1,969.92	294.34	
726	Thornburg	1900		203		206.75	275.05	
727	Thornton	1892		383	1.25	3,159.47	457.00	
728	Thurman	1889		345	.06	1,611.99	358.95	
729	Tilden	1904		316	.25	882.07	899.00	
730	Tingley	1884		392	.75	1,898.57	214.00	
731	Tonka	1900		445	1.00	3,491.31	338.50	
732	Toronto	1900		130	.50	559.88	167.70	
733	Traer	1875		1,400	1.00	19,564.74	1,135.15	50.04
734	Treynor	1900		228		1,380.12	732.47	
735	Tripoli	1894		890	1.50	9,813.43	944.63	
736	Truesdale	1917		124	.26	533.86	86.00	
737	Truro	1902		316	1.00	1,768.16	108.25	
738	Turin	1900		159		382.28	185.00	
739	Udell	1903		228	.50	539.10	41.00	251.35
740	Underwood	1902		270	1.50	2,471.53	139.79	87.50
741	Union	1874		577	1.00	5,434.74	339.38	
742	Unionville	1922		256	4.00	1,252.99	121.12	
743	University Park	1909		387	.75	1,109.40	35.50	
744	Urbana	1894		891	.93	1,270.69	308.55	
745	Urbandale	1917		477	4.00	2,423.88	12.00	
746	Ute	1891	1890	584		14,624.97	5,432.67	
747	Vail	1875		539		10,252.45	100.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1925	Grand total for year	Number
613.00	2,538.87		7,394.90	159.62	3,107.10	10,661.63	685
654.57			18,088.21		2,039.06	21,127.27	686
1,700.75			5,367.43	170.25	1,431.63	6,999.28	687
3,362.28			7,111.72	294.73	36.54	7,449.69	688
763.00			7,337.50		9,909.44	17,336.94	689
	14.56		1,190.30		1,392.93	2,583.23	690
			1,598.61		787.65	2,386.26	691
128.00			2,027.40		998.16	3,025.56	692
8,430.31	205,837.68	3,638.02	320,633.92	1,298.88	31,170.61	358,073.11	693
17.70	2,002.33		2,479.36		152.12	2,631.48	694
			295.90		123.50	419.40	695
			309.32		102.92	532.24	696
			3,225.52		1,247.00	4,472.52	697
494.57	17.44		6,438.04		3,157.98	8,576.02	698
740.98	11.08		13,731.46		16,739.18	30,470.64	699
			456.58		1,451.48	1,908.06	700
1,032.70	64,871.64	437.09	78,214.21	817.00	9,007.54	88,028.75	701
1,473.31	2.31		6,371.96		944.70	7,316.66	702
25,406.80	13,865.92		90,746.17	141.75	12,911.61	79,798.93	703
			1,631.80		2,843.32	4,475.12	704
			1,712.64	400.00	563.15	2,675.79	705
			712.91		65.40	778.31	706
42,132.71	373.32	5.42	61,792.16	3,439.99	43,370.84	108,503.99	707
	177.62		2,889.54		10,836.00	13,716.34	708
5,333.37	15,336.39		40,516.30	2,868.00	1,454.66	44,308.32	709
20,238.50	27,166.66		62,423.73	295.65	6,239.00	68,958.70	710
			547.89		749.68	8,015.53	711
	477.62		5,905.88		10,500.42	16,406.30	712
	129.34		5,964.59		1,386.10	7,350.69	713
	137.11		41,275.51	5,000.00	10,700.10	56,635.41	714
			5,934.59		1,479.49	7,414.08	715
	123.71		14,739.84		11,889.90	26,629.74	716
			1,046.19		746.77	1,792.96	717
	131.37		81.37		748.73	830.10	718
2,896.08	226.65		17,690.99	1,647.45	6,332.90	25,001.24	719
1,656.12	18,420.30	5,257.44	52,333.49	35,836.59	15,467.14	86,642.72	720
380.90	3,015.00		7,983.51		116.44	11,475.85	721
221.80	6,624.57		8,211.46	2.87	114.45	8,328.78	722
1,042.40	50.28		5,588.84		12,579.93	18,168.03	723
			500.00		901.92	1,401.92	724
2,319.47	205.79	3.78	9,085.13	1,917.01	3,965.27	14,967.41	725
			1,964.26		2,435.24	4,399.50	726
302.24			783.04		915.99	1,699.03	727
	16.22		3,632.69	11.70	1,850.43	5,494.82	728
	9.38		1,574.30		763.53	2,337.83	729
			743.07	120.61	1,951.29	2,815.97	730
2,652.46	2,696.89		8,877.31		881.34	4,709.15	731
			732.68		787.34	1,520.02	732
40,676.96	5.00		61,688.29	1,617.89	12,114.11	75,220.20	733
	241.25		3,597.28		4,705.54	8,895.82	734
	24.21		12,429.82		12,805.84	25,235.66	735
	11.69		2,252.61		1,383.00	3,635.61	736
			1,888.41		2,111.90	3,995.31	737
			567.28		474.91	1,042.19	738
			831.45		7,985.27	8,816.72	739
314.12			8,015.65	694.11	4,440.53	13,150.29	740
1,294.37	73.11		7,141.55		8,899.00	16,040.55	741
			1,374.11	157.50	680.18	2,211.79	742
			1,135.90		72.04	1,207.94	743
4,397.62		2,556.25	8,530.54		594.65	9,445.20	744
		5.25	2,445.12	200.00	1,187.91	4,833.03	745
9,435.24	1,107.20		30,910.05	197.05	40,190.34	71,100.39	746
6,068.59			16,420.71		16,420.71	32,841.42	747

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
748	Valeria	1914		85	1.00	2,082.10	68.00	
749	Van Horn	1882		548	.75	5,216.06	439.00	2,179.90
750	Van Meter	1877	1882	350	1.00	2,107.56	280.00	
751	Van Wert	1894		442	.03	1,843.08	262.75	
752	Varina	1869		179	.03	3,287.62	192.50	
753	Victor	1869		815	.06	5,818.94	934.50	700.07
754	Vincennes	1808		191	1.00	2,305.41	230.00	
755	Vining	1913		192	1.23	966.94	170.20	
756	Voiga City	1896		400	.75	2,799.08	234.50	
757	Wadena	1895		351	.75	453.94	95.00	198.61
758	Walcott	1884		439		6,512.20	382.73	963.96
759	Walker	1891		459	.75	2,734.64	196.00	
760	Wallingford	1913		190	1.00	1,123.58	114.00	
761	Wall Lake	1880		766		11,279.62	764.40	
762	Walnut	1871		913	1.00	12,928.39	924.05	62.50
763	Wapello	1856	1419	1,123	1.23	39,204.45	1,011.33	
764	Washita	1888		440	1.23	6,978.66	422.00	
765	Waterville	1912		205	1.23	1,384.31	296.60	170.00
766	Waucoma	1883		415		2,809.12	232.50	
767	Waukegan	1878		500	1.03	2,311.05	531.00	238.22
768	Wayland	1861	1890	658	.75	2,614.71	1,113.55	
769	Webb	1892		291	.69	1,339.32	404.14	
770	Webster	1909		105	.05	718.03	206.60	
771	Weidon	1903		392		892.68	296.25	
772	Wellman	1886		882	.09	6,609.93	1,318.00	1,584.27
773	Wellburg	1897		487	1.00	14,384.28	736.05	72.00
774	Wellton	1868		168		657.36	57.76	
775	Wesley	1892		473	.625	6,891.63	626.00	38.23
776	West Bend	1884		645	.50	5,683.39	408.40	
777	West Branch	1875		747		11,442.10	2,342.29	
778	West Burlington	1883		1,394	7.59	4,142.28	1,041.38	
779	West Chester	1885		195	.50	1,239.65	19.00	.90
780	Westfield	1904		210	.13	856.81	147.00	
781	Westgate	1896		271	.50	2,131.98	396.50	1.00
782	West Liberty	1897	1920	1,710	1.00	11,442.20	2,485.19	7.95
783	West Mitchell (P. O. Mitchell)	1898		139	1.00	118.90	48.00	
784	Westphalia	1919		97	1.00	883.55	15.90	
785	West Okoboji			50				
786	West Point	1868	1861	606	.75	5,089.70	700.38	
787	West Side			385	2.00	3,916.71	416.75	
788	West Union	1897		1,801	2.30	34,208.16	1,300.35	27.50
789	Whetland	1858		556	.25	2,083.27	1,022.33	696.53
790	Whiting	1883		627		5,795.67	374.25	
791	Whitmore	1891		619		3,256.84	628.25	12.00
792	Whitton	1882		234	.87	1,236.57	104.00	
793	Wiley (Carroll P. O.)	1912		91	1.00	129.45	100.00	
794	Williams	1883		568	.25	9,039.33	730.00	13.00
795	Williamsburg	1884	1,289			16,354.98	\$4,111.11	
796	Williamson	1886		386	.50	1,094.70	310.00	
797	Wilson Junction	1881		1,146	.50	11,256.06	575.72	1,626.11
798	Winfield	1882		985	1.00	23,898.32	79.34	287.00
799	Winthrop	1881		575	.75	3,130.67	357.50	
800	Wlots	1892		203	.25	1,895.11	161.00	
801	Wood	1904		205	1.00	1,140.06	334.25	30.00
802	Woodbine	1877		1,383	1.00	39,030.89	913.58	1,504.31
803	Woodburn	1878	1918	354	.75	1,375.63	254.35	62,676.96
804	Woodward	1883		984	1.00	10,420.51	839.00	
805	Woolstock	1896		311	1.00	2,188.92	283.00	
806	Worthington	1893		383		385.77	296.58	
807	Wyoming	1873		667	.75	5,119.17	664.41	683.75
808	Yale	1903		268	.68	2,631.33	629.36	
809	Yetter	1904		187	1.10	844.23	93.06	
810	Yorktown	1898		291		2,386.46	99.10	
811	Zearing	1884		490	1.00	5,158.36	451.50	
812	Zwingle	1900		141	1.00	908.24	223.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balances April 1, 1925	Grand total for year	Number
1,030.35	124.14		2,150.10	28.00	1,203.26	8,381.86	748
29.00	1.64		8,989.54		8,037.04	17,026.58	749
			1,005.53	946.50	3,588.02	5,588.02	750
2,902.41	5.03		6,387.50		966.67	2,572.50	751
1,756.68	47.17	75.00	9,302.26	421.67	395.65	6,788.21	752
453.50			2,988.91		2,073.86	11,797.75	753
	2.67		1,139.81		72.73	3,061.64	754
	10.66		1,351.66		292.40	4,332.21	755
509.31	3.13		1,259.99		978.66	3,322.32	756
1,325.35			9,084.35	3,800.00	95.89	1,356.88	757
1,361.07			5,291.61	1,737.91	1,718.83	14,002.98	758
		100.00	1,337.58	200.00	1,786.89	8,816.41	759
			10,285.82		2,829.80	4,397.38	760
	97.43		22,427.27		21,255.47	43,682.74	761
	2,001.80		32,212.78		8,799.23	41,999.23	762
			2,555.08		7,939.58	62,841.70	763
			1,500.54		15,000.90	23,838.37	764
	3,371.80		6,444.61		684.80	7,329.44	765
	8.87	988.50	4,924.99	2,300.00	773.70	7,068.69	766
7,795.79	227.90	2,289.86	13,335.82		9,617.70	19,951.52	767
	43.17		3,771.73		5,497.36	9,497.36	768
			1,659.46		1,441.30	5,190.83	769
			954.63		727.34	1,681.97	770
			1,098.93	2.75	538.53	1,640.21	771
			12,519.09		5,393.89	16,412.98	772
			1,895.15	2,708.93	19,721.69	7,243.01	773
		14.05	43,770.98	12,114.26	469.64	27,530.01	774
			727.50		1,185.76	1,913.29	775
			8,806.43		758.33	9,564.76	776
	8.54		16,631.21	219.00	16,850.30	16,850.30	777
			2,272.07	275.00	16,308.56	27,990.55	778
			2,562.23	67.02	7,885.07	5,763.19	779
			14,002.98		1,897.71	15,881.10	780
			25.00		1,282.82	1,307.82	781
			2,154.52	97.81	2,252.14	1,795.50	782
			242.43	3.59	2,655.50	22.71	783
		10.00	35,472.89	195.81	49,604.04	23,149.04	784
					196.80	37.82	785
					399.45	152.62	786
					1,139.83	1,139.83	787
					1,320.00	56,167.59	788
			10,316.25	69.75	440.00	5,112.14	789
			906.00	24.89	17.74	8,494.13	790
			8,016.22	10,436.84	54,109.57	46,292.47	791
			1,108.57		4,974.72	1,108.57	792
			12,694.29		314.05	4,313.73	793
			9,029.15	70.70	18,334.72	6,404.61	794
			58.00		15,982.17	6,452.23	795
			5.03		1,845.80	713.22	796
					229.45	683.53	797
			3,499.42		12,192.35	8,927.39	798
			6,643.66	7,307.00	64,416.70	36,637.32	799
				11.60	1,352.99	384.63	800
			15,719.20	32.85	29,209.93	984.79	801
			1,797.57	9.74	25,313.07	30,447.99	802
			5,698.11	36.30	10,222.48	2,714.65	803
					1,148.42	3,086.91	804
					3,174.53	1,849.78	805
					1,504.31	738.37	806
		349.82	3,376.46		42,676.96	35,882.81	807
		1.91	149.50		1,780.44	79,633.47	808
		16,357.87	1,461.35		29,084.73	32,447.34	809
		64.38	3,482.53		6,013.83	7,655.00	810
			1,084.70	24.23	692.85	571.94	811
			670.40	1,522.50	7,471.46	1,309.18	812
					5,473.03	6,384.84	813
					937.23	12,397.87	814
					2,400.90	1,195.78	815
		6.34	480.56	24.70	2,400.90	159.57	816
					6,124.12	3,812.18	817
					1,276.24	463.31	818
					150.00	1,889.56	819

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTANDING

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand total.....	\$ 556,289.25	\$ 2,563,083.85	\$ 366,185.32	\$ 183,912.41
1	Ackley.....	1,007.44	45,558.61	2,600.88	628.45
2	Aekworth.....	70.75			
3	Adair.....	2,457.98	2,793.87	282.34	338.53
4	Adel.....	729.53	1,086.56	85.14	
5	Agency.....	1,469.36	14,226.87	490.05	21.26
6	Agnew.....	951.07		215.01	
7	Ainsworth.....	709.02	1,757.43	347.19	16.74
8	Akron.....	617.40	20,882.00	1,217.06	
9	Albert City.....	616.30	183.17	1,789.51	
10	Albion.....	274.87	137.94	108.53	30.00
11	Alburnett.....	64.14		77.28	25.00
12	Alden.....	521.03	3,658.91	1,110.00	81.80
13	Alexander.....	194.31	344.10	102.31	
14	Alborton.....	330.08	329.47	1,901.66	9.50
15	Allison.....	305.85	1,129.11	315.94	5.50
16	Altamont.....	2,024.09	27,719.33	508.99	496.00
17	Aka Vista.....	101.00	4,953.87	166.40	10.00
18	Alton.....	680.13	1,308.98	4,333.15	94.00
19	Altoona.....	247.20		283.95	
20	Alvord.....	2,733.73	4,265.37	356.00	
21	Andover.....	164.15			
22	Andrew.....	171.82	46.92	75.00	
23	Anita.....	1,008.42	5,711.14	682.19	
24	Ankeny.....	954.74	1,678.45	75.96	252.35
25	Anthony.....	729.06	10,085.98	1,487.64	135.22
26	Aubington.....	311.49	6,054.07	228.00	98.76
27	Aradiah.....	1,103.42	1,957.75	715.00	
28	Archer.....	307.00		63.49	175.00
29	Aredale.....	461.32		40.15	
30	Arion.....	294.08	1,005.85	10.00	
31	Arisee.....	132.45	1,303.68		
32	Arlington.....	377.81	2,290.28	539.90	74.07
33	Armstrong.....	953.73	2,402.19	1,179.86	2.00
34	Arnolds Park.....	1,981.80	8,361.71	858.32	372.22
35	Arthur.....	160.39	2,541.98	1,010.00	
36	Ashton.....	8,055.09	435.50	928.00	
37	Aspinwall.....	168.75	100.00	70.00	
38	Atalissa.....	15.00		27.31	
39	Atheleston.....			241.62	
40	Atkins.....	684.25		10.95	1,460.00
41	Auburn.....	292.91	8,881.25	728.00	1,460.00
42	Aurelia.....	528.87	11,049.88	2,207.74	463.48
43	Aurora.....	93.63		128.00	24.60
44	Avoca.....	1,328.46	6,807.12	2,282.68	103.07
45	Ayrshire.....	290.00	1,134.84	24.10	39.85
46	Badger.....	222.60	1,881.71	8.00	390.45
47	Bailey.....	290.33	6,769.57	356.84	1.72
48	Balley.....	483.77			
49	Baldwin.....	116.60	854.56	122.15	
50	Bancroft.....	3,290.85	994.66	180.00	
51	Barnes City.....	273.30		150.00	
52	Baronum.....	314.03			
53	Bassett.....	137.95			
54	Batavia.....	805.77	178.80	180.00	
55	Battle Creek.....	912.25	2,715.71	3,385.69	5.00
56	Baxter.....	547.96	1,959.84		
57	Bayard.....	365.80	2,302.35	827.95	176.64
58	Beacon.....	145.95		2.50	4.15
59	Beaconsfield.....	73.21	1,792.84	2.00	
60	Beaman.....	229.12		86.50	10.00
61	Beaver.....	18.00	159.10	2.97	5.00
62	Bellevue.....	2,479.75	25,397.57	2,965.79	131.33
63	Belmond.....	2,584.53	8,936.83	1,760.95	1,890.95
64	Bennett.....	806.82	7,009.32	201.00	12.20

ING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—GRAND TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1926	Grand total for year	Number
\$1,444,371.97	\$3,283,073.45	\$ 211,148.54	\$8,666,654.79	\$ 481,219.23	\$ 3,335,647.02	\$12,624,921.04	
5,487.86	5,332.91	122.00	61,778.19	7,194.55	11,348.85	80,321.58	1
104.48	62.50		237.73		802.27	1,142.50	2
2,900.47	30,819.29		39,528.43		9,319.82	45,902.21	3
11,319.33	3,072.85		25,307.45	3,129.96	16,092.13	45,429.54	4
1,273.18	2,468.86		117.58		20,067.11	14,830.21	5
1,781.37					2,947.44	3,488.66	6
1,096.28	425.50	.64	4,583.40		1,293.35	4,240.79	7
4,549.52	4,180.70	89.90	31,486.00	5,075.71	348.66	41,910.37	8
1,766.24	1,757.88	608.26	6,671.46	20.44	10,642.39	48,104.76	9
1,484.44			2,085.78		4,839.78	11,531.88	10
364.47			673.59		38.04	2,073.82	11
2,677.86	5,506.98		13,675.93	500.00	281.90	1,253.18	12
1,968.74	1,476.75		4,196.21	6.00	4,493.83	15,103.76	13
2,689.28	25.00	6.97	5,242.86		1,746.73	5,882.64	14
2,533.62	11,825.99	1,306.79	54,794.54	1,822.76	729.09	5,971.55	15
1,633.98	22,169.84	15.00	4,502.80		3,709.03	23,044.50	16
1,109.23			6,340.50		14,568.30	73,865.61	17
4,963.38	2,397.50	256.65	13,163.82		2,502.48	8,543.65	18
962.90			1,638.22		3,929.84	3,127.67	19
630.95	296.25		8,226.31		1,489.45	8,709.17	20
132.25	318.37		1,166.27	300.00	482.86	5,000.20	21
870.97			617.77		5.04	3,161.68	22
2,075.20	30,455.48	1,192.07	41,124.50	2,204.96	1,394.87	4,820.14	23
1,913.24	2,575.00		7,447.74		6,490.98	47,820.41	24
785.20	2,642.00	4,968.18	20,779.17	2,500.00	9,872.55	17,820.29	25
2,310.81	1,287.50	616.96	10,887.67		8,051.66	31,339.53	26
1,165.12	296.00		6,294.27		6,294.27	17,181.84	27
304.70	150.00		1,000.19		4,343.40	9,578.69	28
274.48			775.98	409.00	84.83	1,485.02	29
311.43	90.00		1,711.38		1,334.57	2,110.50	30
304.61	5,497.08		1,911.06	586.63	1,206.22	2,917.60	31
7,915.45	2,198.11		18,395.63		1,396.44	7,434.13	32
3,457.32	2,661.00	1.16	10,627.26		2,420.03	15,813.67	33
3,745.49	13,364.36	2,018.72	31,192.71	7,300.33	9,876.77	47,866.72	34
630.95	150.00		4,472.72		7,829.14	46,332.15	35
860.29			10,280.88	2,500.00	884.54	5,207.20	36
459.61			12,750.88		794.27	1,553.63	37
476.80	567.01		1,096.12		1,627.12	2,258.14	38
283.88			283.88		290.58	571.45	39
2,171.61	150.00	307.86	3,554.23	614.39	2,509.73	6,878.35	40
109.95	2,337.75		8,754.03		11,019.45	19,773.45	41
1,616.44	574.25	1,721.81	13,162.48	2,815.00	6,016.18	29,061.64	42
1,621.07		172.50	1,446.00		851.12	1,791.72	43
4,643.95	12,735.68		27,720.96	86.82	5,602.97	33,460.75	44
634.90	1,343.49	25.00	5,511.68	11,709.03	451.23	15,672.74	45
1,325.24	1,138.92		3,876.73		4,069.53	7,886.26	46
821.54	1,594.07	591.13	9,265.40	7,656.78	763.04	17,745.23	47
845.35			1,329.12	2.00	738.10	4,000.28	48
241.90			1,229.21		238.59	1,567.80	49
2,094.52	16,611.21		22,021.35		10,975.33	33,996.68	50
1,325.24	112.00		1,869.73	359.29	1,400.07	3,086.09	51
734.77			1,040.70		664.13	1,713.83	52
213.26			371.31		73.79	445.94	53
1,810.19		6.00	2,980.65		780.80	5,781.54	54
2,134.24	9,110.00	346.00	19,553.86		6,661.27	27,194.85	55
1,325.24	7,395.66	28.06	15,890.50	689.05	18,275.82	34,325.07	56
1,526.97	2,083.75	13.41	6,389.66		8,239.23	15,057.42	57
966.01			1,108.61		487.90	1,096.64	58
23.96	800.00		2,695.01	12.90	568.90	3,263.81	59
789.91		5.31	1,080.87	981.07	12.20	2,074.74	60
1,325.24			2,615.12		9,801.78	6,490.86	61
5,495.53	17,226.88	16,850.89	70,815.19		17,720.76	88,253.76	62
4,841.46	15,075.84	2,418.71	32,846.87	1,690.00	7,811.56	42,258.43	63
1,414.21	69.87		10,553.46		3,159.82	18,713.29	64

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
65	Denton	21.10	187.00	92.00	
66	Berkeley	28.51			
67	Bernard	203.33	102.00		
68	Bertram	140.85		8.00	
69	Bevington	13.15			94.29
70	Birmingham	236.02	550.34	14.90	
71	Blairburg	165.92		59.95	30.00
72	Blairtown	8,307.09	855.59	1,169.12	329.05
73	Blakesburg	309.68		53.15	191.73
74	Blanchard	440.23	3,344.90	408.05	
75	Blencoe	370.00	370.43	115.00	173.79
76	Blockton	122.76	2,791.88	373.53	11.00
77	Blug Grass	230.87		809.12	
78	Bode	989.26	4,908.00	241.00	211.39
79	Bonaparte	45.60	1,423.24	271.00	
80	Bondurant	140.59	4,550.32	115.35	
81	Bouton	17.50		17.00	
82	Boxholm	306.27	319.50	2,156.30	
83	Boydton	812.73	2,307.82	303.08	14.30
84	Bradleyville	35.82	140.19	209.92	
85	Bradgate	783.36	1,680.26		
86	Brandon	605.27	4,901.37	324.67	59.58
87	Brayton	175.78		194.00	
88	Breda	1,102.16	7,007.65	1,321.00	
89	Bridgewater	63.75		144.00	
90	Brighton	1,430.01	2,029.91		121.50
91	Bristow	197.53		192.69	
92	Britt	821.13	3,917.49	1,770.23	
93	Brooklyn	1,329.36	3,930.97	1,825.65	26.20
94	Brookville	298.75	1,102.74	690.97	37.00
95	Buckeye	2,730.77		475.35	
96	Buck Grove	163.56	1,081.25	25.00	
97	Buffalo	273.88	4,023.53	102.90	
98	Buffalo Center	070.75	3,436.00	350.00	100.00
99	Burt	440.59	7,064.77	196.35	293.39
100	Bursey	227.98	72.10	545.82	1.50
101	Calanous	397.74		794.24	138.77
102	Callender	1,032.39	2,833.32	132.45	33.25
103	Calmar	1,464.82	3,149.90	84.20	300.71
104	Calumet	264.24	190.30	27.05	
105	Camanche	205.56	719.41	62.73	
106	Cambridge	602.58	1,967.79	478.52	
107	Cantril	238.32		192.53	86.00
108	Carbon	131.22			
109	Carroll	729.50	6,996.23	635.25	
110	Carperston	1,473.85		8.00	
111	Carson	358.23	1,548.12	1,850.44	10.00
112	Cascade	1,302.86	7,423.83	1,802.99	4,001.23
113	Casey	807.15	2,364.46	491.25	
114	Castalia	97.75		38.35	
115	Castana	1,177.69	8,223.61	120.00	
116	Castle Hill (R. F. D. Waterloo)	117.00		29.92	
117	Cedar Heights (R. F. D. Waterloo)	121.50	550.39	1,394.00	
118	Center Junction	161.40	371.24		10.00
119	Center Point	750.03	1,900.79	1,190.12	
120	Central City	1,181.06	3,100.31	323.90	
121	Charlotte	821.17	1,125.25	514.09	
122	Charter Oak	780.28	2,610.48	1,455.00	80.32
123	Chatsworth	145.10		150.00	
124	Chatham	1,000.56	640.00	765.00	
125	Chester	123.26	364.75	179.22	
126	Chillicothe	50.30			
127	Churdan	679.12	2,043.23	649.64	76.00
128	Cincinnati	223.49	74.50	366.51	8.00
129	Clare	1,170.54	2,969.72		

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—  
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
207.44			507.54		300.10	816.64	65
20.00			48.51		402.91	451.42	66
1,729.20			2,084.53		68.82	2,103.35	67
362.16			511.06		66.78	577.84	68
			107.44		199.78	307.22	69
			2,132.87		676.26	2,809.13	70
1,361.01		148.88	811.46	2,284.45	2.90	3,008.80	71
3,054.70	1,911.70	101.67	15,020.82		1,766.41	17,306.21	72
1,224.20			1,678.76		1,360.02	3,038.78	73
1,231.88	3,720.02	5.28	8,150.35	52.19	908.78	9,111.23	74
729.95			1,822.18		668.59	2,497.77	75
1,668.28	400.00	144.44	5,510.63		3,441.26	8,951.89	76
698.12	268.80		2,073.92		1,209.70	3,283.62	77
1,655.09	7,737.82		15,142.56		11,724.10	26,866.66	78
1,232.25			2,965.00		1,229.17	4,234.20	79
675.06			6,118.82		1,661.48	7,782.34	80
463.71	618.18	47.25	1,153.84	316.38	306.70	1,785.01	81
2,156.30			2,812.57		543.78	3,356.35	82
728.82	9,010.10	265.57	13,692.42		1,418.21	15,110.63	83
887.15	19.71		1,232.79		37.08	2,377.57	84
140.12	4,742.42	448.00	7,814.16	4,100.00	1,962.60	12,876.82	85
238.55	3,650.36	3.00	8,953.40		2,987.76	11,941.16	86
711.00			990.78		1,708.24	2,749.02	87
105.55	1,180.00		10,806.30		2,113.70	12,920.00	88
1,323.00			1,630.75		1,000.51	3,221.56	89
3,573.82	8,256.68	1,635.00	17,045.61		1,835.60	21,881.21	90
478.83	981.28		2,531.12		1,316.74	2,847.86	91
6,038.00	3,082.25	145.00	15,774.21		19,013.41	34,787.65	92
3,442.73	2,540.00		12,994.83	128.80	12,007.65	25,121.28	93
449.05	350.49		5,928.01		941.08	3,909.09	94
608.95		111.80	3,980.56	2,000.00		5,980.56	95
348.54	270.00		1,888.29		2,376.87	4,265.16	96
481.80	55.00	24.26	4,961.46		1,724.70	6,686.16	97
1,240.00	570.00	2,942.82	9,409.57	4,149.25	270.00	13,829.82	98
464.94	872.68	813.60	17,707.23	1,304.27	4,737.51	23,747.51	99
2,682.49	21.10		4,004.59		1,474.39	5,478.98	100
1,363.94		9.00	2,613.69		1,476.44	4,090.13	101
251.28	1,160.00		6,334.69		4,579.78	10,914.47	102
5,067.32	2,619.00		12,953.95	56.00	10,389.76	23,123.51	103
1,865.38			1,787.57	226.11	2,484.80	4,494.80	104
1,345.69		400.00	2,787.32		1,556.08	4,343.55	105
1,822.32	4,507.25		9,018.39	1,742.86	2,814.07	13,075.32	106
991.59			1,413.44		716.90	2,125.34	107
257.23			390.45		154.45	544.90	108
1,549.85			9,013.02		8,065.90	17,080.91	109
838.27	474.00		2,831.37		1,045.52	3,876.89	110
1,739.02	5,371.54		10,878.33		8,412.45	19,290.78	111
9,039.95	11,376.80	387.89	35,290.05	4,101.85	2,586.51	41,978.41	112
2,408.56	1,885.74	26.13	8,043.50	1,429.77	4,323.32	13,706.68	113
1,251.95	116.50		1,511.55		1,177.21	2,688.76	114
1,257.34	1,475.25		7,545.62		8,912.28	16,457.90	115
1,215.91		255.02	1,619.05	374.75	689.33	2,093.13	116
977.64	15,926.71	280.62	19,690.92	1,557.26	6,513.80	26,909.98	117
688.50	722.50		2,053.94		965.60	3,019.54	118
2,039.59	321.38	289.04	7,133.05		5,412.10	12,545.15	119
3,477.27	2,734.47		10,826.27		6,485.81	17,312.08	120
2,005.61	515.00	10.00	5,086.12		1,924.74	7,010.86	121
2,226.59	3,732.00		12,884.58		6,945.23	19,829.81	122
386.85			501.95		285.75	777.70	123
1,208.21	1,220.00		5,796.57	696.00	4,451.82	10,820.39	124
1,259.78		93.00	2,010.04		4,750.11	6,760.15	125
131.85			187.15		184.07	371.22	126
2,081.58	7,205.22	3.00	13,610.42		8,616.85	22,227.27	127
1,759.90		50.00	2,482.45	1,550.00	4,917.88	7,369.33	128
			4,140.20	25.78	1,021.36	6,117.40	129



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
196	Dks.	237.84	329.78	100.25	
197	Dixon	2,142.60	8,241.78	69.00	
197	Dolliver	126.00	305.56		15.00
198	Donahue	246.02	581.80	56.05	
199	Donnan	95.04			
200	Donnellson	579.09	8,646.37	288.28	
201	Doon	2,718.50	3,731.59	670.00	108.08
202	Dougherty	325.43	3,110.24	159.99	
206	Dow City	897.28	13,487.74	371.64	160.70
204	Dows	821.16	2,280.49	1,119.03	
206	Drakesville	71.59	31.20		10.50
201	Dumont	1,155.85	1,575.16	228.46	319.78
207	Duncombe	433.78	1,259.69	735.00	5.00
208	Dundee	195.50		57.20	
209	Dunkerton	367.57		322.50	
210	Dunlap	698.31	5,195.60	565.09	29.50
211	Durant	927.50	4,481.23	815.68	405.50
212	Dysart	406.90	12,234.99	789.00	162.42
213	Earlham	1,155.75	13,851.49		300.00
214	Earling	318.95	541.57	63.00	
215	Earville	431.07	4,456.02	1,482.73	
216	Early	958.68	10,409.78	110.00	62.41
217	Eddyville	1,386.58	10,678.16	1,125.61	25.00
218	Edenville (Rhodes P. O.)	428.47	806.04	166.25	
219	Edgewood	131.00	009.10	533.79	15.00
200	Elberon	231.69	390.30	136.10	
219	Elbridge	224.70	2,045.12	100.43	14.70
222	Elgin	2,363.09	517.32	1,607.65	2.00
223	Elkader	3,270.73	4,542.91	1,008.80	
224	Elkhart	371.21	1,975.92	187.25	
225	Elk Horn	154.15	8,306.22	979.05	
226	Elkport	76.74			
227	Elliott	1,087.70	2,366.83	375.30	19.75
228	Eliston	175.22	1,255.43	74.55	
229	Elisworth	1,171.25	5,618.59		
230	Elma	235.45	955.22	64.50	242.15
231	Elroy	995.47			
232	Emerson	1,550.30	20.82	832.15	9.00
233	Epworth	180.53	1,316.87	55.00	3.22
234	Essex	1,926.35	2,504.23	635.08	
235	Evary	415.02	6,443.23	394.85	39.50
236	Extra	785.51	1,663.29	2,040.50	128.58
237	Exline	237.14	84.00	155.44	
238	Fairbank	480.76	6,547.82	237.50	
239	Farley	640.00	650.00	1,120.00	230.00
240	Farmersburg	218.40	571.51	122.00	
241	Farrington	2,217.10	1,765.37	1,653.76	
242	Farmhamville	380.95	4,164.79	536.45	23.30
243	Farragut	701.12	902.88	196.42	9,273.85
244	Payette	767.34	2,366.55	972.39	1,457.36
245	Fenton	1,267.04	4,702.99		
246	Ferguson	68.65	1,532.75	3.00	
247	Fertile	62.61	317.79	6.00	26.37
248	Floris			833.35	
249	Floyd	104.33		282.86	112.34
250	Fonda	1,264.67	17,281.12	2,000.60	38.44
251	Fontaine	480.20	10,104.80	230.71	
252	Port Atkinson	129.40			
253	Postoria	108.00	33.75	1.50	
254	Franklin	60.12	37.84		
255	Fraser	137.75		6.00	
256	Fredricksburg	355.53	6,774.02		10.00
257	Frederika				
258	Fredonia (Via E. F. D. Letta)				
259	Fremont	713.60	123.60	347.50	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
3,632.29	968.00	124.76	15,226.43		905.94	15,832.37	195
955.20	270.00		1,755.00		3,655.95		196
22.27	788.80		1,536.33		830.70	2,357.23	197
119.11	725.00		1,743.15		1,444.85	3,188.03	198
198.23			223.27		1,068.31	1,291.58	199
1,333.67	815.00		6,637.21		2,510.96	9,168.17	200
1,322.94	7,728.50		13,340.36	2,184.50	9,944.35	15,660.30	201
1,301.96	75.00		6,085.02		1,138.31	6,183.93	202
1,749.08	3,211.13		19,877.57		3,441.05	23,318.62	203
3,212.70	2,005.00		4,498.35	67.00	4,532.00	14,068.25	204
900.38			1,043.08		523.23	1,576.31	205
2,008.26	8,951.25	39.00	14,228.86	7.80	2,642.22	16,538.38	206
881.82	99.25	15.72	3,421.29	1,211.37	105.75	4,738.81	207
530.73			773.43		906.96	1,739.79	208
1,435.65			2,155.72		248.63	2,404.35	209
4,497.81	51,004.61	4,018.80	63,919.90	1,988.70	12,419.11	78,327.71	210
2,490.08	7,529.32		18,775.78	986.92	351.81	20,114.51	211
1,874.30	13,122.47		17,900.68		45,556.13		212
1,372.80	3,157.42		19,827.46		6,513.14	26,350.60	213
899.06			1,792.57		1,573.00	3,365.57	214
3,464.08	4,192.50		14,027.60	7.30	5,002.09	19,036.99	215
988.80	2,715.50		15,422.17	3,451.21	11,550.99	30,423.37	216
1,874.30	3,415.04	639.37	19,052.50		5,645.19	21,632.46	217
1,564.19	871.25		3,970.80		1,576.24	5,547.04	218
3,090.20	2,126.15		7,126.30	1,463.40	375.80	9,064.50	219
1,332.02			2,029.04		3,888.00	5,908.04	220
1,069.18	2,808.36		6,580.49		2,337.08	8,917.57	221
6,616.00	3,197.50		9,813.50	501.05	3,382.91	13,221.21	222
25,482.64		475.83	34,780.91	10,309.13	3.23	45,096.27	223
187.25	1,012.00		3,546.38		5,224.05	8,771.31	224
1,007.05	995.00		11,341.47		1,956.22	13,297.69	225
647.86		163.22	877.72	2,397.60		3,265.35	226
24,882.53	19,790.73	5.00	24,252.91		10,674.27	35,227.18	227
276.06	840.67	63.41	2,636.36	438.53		3,123.89	228
400.96	3,252.89	55.44	10,409.03		3,601.61	14,100.64	229
3,191.34	8,718.00	55.44	13,376.73		12,384.51	25,711.24	230
449.71			656.11		1,258.49	1,764.30	231
1,613.28	4,082.50		3,905.20		3,905.20	7,810.78	232
1,210.07	930.25		3,704.43		386.81	4,091.24	233
6,282.41	1,054.61		12,402.08		8,631.79	21,034.44	234
301.15	7,092.50		14,616.25		10,726.31	31,351.56	235
1,491.15	6,151.50		13,100.46		11,578.35	25,678.51	236
876.44		259.34	1,005.42	3,979.70		5,956.29	237
815.10	1,620.75		9,601.03		2,829.20	13,431.13	238
2,091.61	900.00		5,631.61		6,707.31	11,428.82	239
1,269.59			2,150.71		37.89	2,197.57	240
2,596.80		3,417.25	11,020.48	94.69	7,138.95	18,259.43	241
1,000.00	1,262.50		4,475.80		4,475.80	11,942.84	242
3,625.85	2,214.75	634.35	16,008.72		8,897.12	23,905.84	243
3,675.55	2,013.40	446.70	12,368.29	448.40	3,426.03	16,235.34	244
45.00			6,045.08		9,445.77	15,490.75	245
795.25		17.32	2,473.25		2,981.56	5,454.81	246
557.57	100.25		1,079.49	227.75	174.09	1,479.23	247
			833.35		261.69	1,094.94	248
1,000.00	845.00	.75	2,354.37	33.29	1,506.20	3,988.90	249
1,922.67	45,806.88	829.15	67,433.62		16,099.79	84,103.41	250
1,074.00	2,030.00		14,923.71	34.10	11,066.49	26,024.30	251
1,373.84			1,508.24		309.92	1,773.16	252
300.29	440.00		883.54		4,778.35	5,661.92	253
154.88			242.85		40.09	291.94	254
1,029.05		47.90	2,297.23		117.00	1,404.83	255
1,009.47	8,022.37	219.22	17,981.61		1,423.36	15,664.47	256
							258
3,136.58			4,321.28		1,722.95	6,044.19	259

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
260	Galt	425.44		175.89	
261	Galva	730.45	5,657.19	189.94	1,006.93
262	Garber	69.25	69.25		
263	Garden Grove	478.78	960.62	1,388.34	117.17
264	Garnaville	276.53	173.04	88.20	1.00
265	Garner	1,368.24	4,432.03	1,104.00	76.12
266	Garrison	157.09		76.00	25.00
267	Garwin	244.05	1,964.13	167.15	21.50
268	Geneva	66.56		595.00	2.80
269	George	1,094.55	3,634.38	2,273.52	3,179.45
270	Gilbert	116.92	7,764.54	6.00	15.33
271	Gilbertville	496.88	24.94	245.12	
272	Gilman	339.00	5,425.61	345.70	
273	Gilmore City	1,955.12	3,741.47		5.00
274	Gladbrook	1,512.44	9,418.23	157.24	235.15
275	Gldden	1,181.67	19,651.29	595.15	147.83
276	Goodfield	786.72	39,077.00	1,129.34	123.69
277	Goodell	364.88	271.80	231.95	254.00
278	Goose Lake	96.50	15.42		
279	Gowle	1,214.87	21,182.94	1,468.40	
280	Grattinger	888.50	867.54		
281	Grafton	126.35	1,476.29	34.80	
282	Grant	39.10			
283	Grand Junction	628.87	6,417.56	749.85	
284	Grand Mound	253.00	604.60	810.91	221.58
285	Grand River	202.89	7.00		
286	Grandview	141.74			
287	Granger	61.94	3,801.75	216.35	
288	Grant	259.96			
289	Grant City (Via Auburn)				
290	Granville	255.21	1,804.96	1,158.18	7.00
291	Gravety	863.84	98.19	145.00	24.70
292	Gray	111.92	1,695.30		
293	Greely				
294	Greene	1,637.31	8,207.41	1,924.86	91.82
295	Greenfield	3,882.80	30,479.99	562.10	130.22
296	Green Island	309.65			
297	Greenville	101.78	1,919.46	130.69	
298	Grims	661.54	4,698.24	1,700.02	
299	Grissold	1,046.33	4,548.52	748.18	102.20
300	Grundy Center	839.70	5,091.22	2,862.34	115.12
301	Gruver	95.25			
302	Guernsey	187.42			
303	Guthrie Center	614.10	8,907.61	1,458.94	454.20
304	Guttenberg	1,283.09	15,147.70	849.75	6.00
305	Halbur	97.64	2,772.42	182.25	
306	Hamilton	160.09	146.76	14.16	18.00
307	Hancock	71.99		801.50	
308	Hanlontown	183.54	541.94		
309	Hansell	15.75	128.33	173.72	
310	Harcourt	988.54	1,850.01	83.38	
311	Hardy	142.31	2,169.52	100.00	
312	Harper	138.46			10.80
313	Harpers Ferry	103.93	1,056.44	121.00	5.00
314	Harris	680.99	568.02	20.00	109.22
315	Hartford	45.18		99.50	
316	Hartley	2,309.48	15,308.00	1,661.06	448.34
317	Hartwick	46.50			
318	Harvey	345.90	230.42	737.60	
319	Hastings				
320	Hayslock	400.16	5,293.75	56.22	
321	Hawkeye	166.99	221.57		75.54
322	Hawesville	180.55	57.12	95.31	
323	Hazleton	429.44	60.35	100.55	
324	Hedrick	1,019.48	775.01	541.96	2.00

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1926	Grand total for year	Number
521.71	1,600.00	87.62	2,810.16		175.27	2,985.43	240
739.50	41,841.79		50,665.80		10,883.81	61,549.61	331
692.18		49.63	869.46	1,584.94	.33	2,454.73	262
2,391.13	1,158.00		6,444.04	732.00		10,385.73	263
1,972.37			2,511.14		2,870.16	5,381.30	264
2,305.76	55,474.00		74,867.11		25,808.18	100,765.29	265
1,265.84			1,623.03		3,210.63	4,833.66	266
1,478.38	13,042.04		16,913.95		10,905.47	27,909.42	267
1,221.25			1,886.61		2,256.75	4,142.36	268
5,968.33	10,319.33		25,560.56		2,862.86	28,423.42	269
968.04	946.50		1,914.54		350.27	4,108.50	270
1,842.09	1,875.00	15.14	9,384.27	109.00	549.17	1,855.29	271
	17,158.22	51.12	22,910.93	1,732.71	4,674.56	15,761.34	272
5,664.10	1,919.15		18,306.31		3,650.01	27,767.40	273
3,497.79	8,183.28		32,738.23		7,458.03	25,764.34	274
2,745.21	912.50	5,618.41	31,581.27	145.20	10,901.61	43,781.09	275
122.41			1,005.42		3,832.39	35,152.57	276
225.00	453.89		700.72		1,763.27	2,768.60	277
3,579.23	3,682.49		81,350.13	36.00	15,605.12	46,901.90	278
838.64			2,588.48		3,329.67	5,917.35	279
1,897.29	1,630.00	2,021.07	7,238.49		1,968.66	9,207.15	280
93.50			132.60		158.09	206.69	282
2,813.39	3,797.50	110.57	14,487.68	1,600.00	8,997.60	25,995.28	283
2,234.33	1,041.50		5,195.91	1,000.00	11,102.38	17,269.29	284
1,300.45			1,519.33		1,020.04	2,539.36	285
1,110.95	650.00	120.00	2,022.60	2,000.00	393.20	4,381.80	286
42.22	1,040.00	871.57	5,533.53	500.00	6,662.40	12,605.93	287
2,175.93			2,436.89	113.14		2,540.03	288
			9,750.86	1,290.34	5.00	11,023.21	289
1,315.65	5,215.86		2,569.96		1,166.23	3,736.10	291
1,948.83			2,569.96		1,166.23	3,736.10	291
766.83	720.00	4.23	3,108.28	862.50	19.55	3,490.43	292
3,071.71	3,626.00	1,185.97	19,814.07	240.44	7,680.88	27,685.30	294
2,770.50	5,948.45	623.72	44,597.54		38,573.13	83,170.67	295
344.06			187.13		700.84	887.97	296
268.75	790.00	17.82	3,218.41	200.00	2,445.00	5,864.01	297
720.46			7,940.26		826.75	8,607.01	298
2,281.23	2,476.16	1,905.00	15,810.62	641.21	9,949.00	23,294.83	299
4,703.17	2,054.15	814.32	20,500.00		15,662.39	36,162.39	300
1,098.77			1,194.02		56.91	1,250.93	301
567.13	125.00		899.55		984.88	1,884.43	302
5,447.70	8,681.77	.58	25,469.09	505.15	22,340.55	48,305.60	303
7,314.17	8,580.90	505.55	88,687.29	978.39	3,342.63	38,008.28	304
235.49	5,830.00		9,117.80		9,097.52	12,215.12	305
224.26			563.87		1,739.55	2,303.82	306
1,404.49			1,777.98		2,259.58	4,037.56	307
198.66			1,673.00		1,050.22	2,722.22	308
629.90	300.25	24.30	673.49		22.42	1,136.67	309
380.60	402.00		3,811.68	200.00	1,874.53	5,885.61	310
781.82		22.30	3,194.23		2,369.50	5,563.73	311
208.84	693.25		963.88	83.87	825.25	1,375.50	312
693.40			2,187.96		544.71	2,702.67	313
10,223.41			13,225.55		18.08	1,419.65	314
456.77	812.35		1,414.70		73.38	2,015.40	315
1,074.70	55,801.86	500.66	80,179.87	4,128.80	12,374.35	96,683.02	316
570.50			617.00		445.85	1,092.85	317
385.76		872.67	2,081.34			2,081.34	318
904.30	549.00	146.52	7,446.04		4,831.29	12,277.33	319
1,570.25	3,168.00	60.00	7,115.66	1,000.00	2,000.22	10,175.88	320
346.73	212.50		801.21		827.38	1,718.59	322
733.35	152.67	6.74	1,543.40		580.42	2,383.82	323
1,845.54	5,091.74		9,155.68	365.51	2,584.91	12,117.10	324

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of property expenditures	Total health expenditures
325	Henderson	62.40		115.00	17.75
326	Hepburn	28.18	18.82		
327	Hills	946.10	180.00		
328	Hillsboro	335.45	35.00	117.25	
329	Hinton	825.00	3,309.32		894.75
330	Holland	30.25		65.00	14.50
331	Holstein	6,361.20	12,226.14	1,736.25	51.29
332	Holy Cross (Via N. Buena Vista)	114.00	148.00		
333	Hopkinton	226.00	2,210.27	165.85	
334	Hornick	241.21	3,383.43	297.75	15.00
335	Hosper	354.56	788.00	1,278.25	200.40
337	Hubbard	480.35	1,152.10	1,420.18	
338	Hudson	732.29	5,643.15	608.67	151.88
339	Hull	406.18	2,247.22	850.85	493.30
340	Humeston	506.37	4,008.13	123.75	2,118.44
341	Hurstville				
342	Huxley	1,172.86	232.01	25.00	
343	Imogene	347.19	22.84	200.20	
344	Inwood	1,945.43	4,005.34	2,237.13	1,105.30
345	Ionia	39.72		56.30	17.50
346	Ireton	414.59	2,541.15	735.00	
347	Irwin	4,474.68	4,308.30	1,018.50	
348	Jackson Junction	109.71	4.00		
349	Jainville	226.00		296.08	10.10
350	Jamestown	152.32	132.02	260.32	
351	Jesup	315.96	1,220.15	911.05	27.00
352	Jewell Junction (P. O. Jewel)	191.07	174.15	226.05	75.00
353	Joice	1,012.31	1,425.67	877.83	145.00
354	Jolley	159.80	3,054.78	220.24	.75
355	Kalona	2,338.19	3,274.71	1,189.64	3.00
356	Kamrar	71.25	850.60	6.00	
357	Kanawha	950.70	8,849.36	1,523.73	5.00
358	Kellerton	165.52	297.97	442.03	
359	Kelley	386.07	1,373.42	124.00	1.50
360	Kellough	314.95	1,583.78	1,546.75	
361	Kensett	75.12		313.68	
362	Kent	22.46			
363	Kenwood Park	890.94	5,657.15	218.75	595.14
364	Kewanee	3,200.50	1,072.23	1,561.00	
365	Keota	736.90	2,567.75	1,008.16	635.00
366	Keswick	91.81		733.23	4.25
367	Keystone	474.37	2,572.68	1,308.00	17.00
368	Kingalee	538.65	1,137.95	295.90	
369	Kingdley	1,078.72	3,855.98	406.15	519.17
370	Kirosa	50.00			
371	Kirkman	200.95	2,485.81		
372	Kirkville	117.07			
373	Kiron	928.66	1,213.94		
374	Kiwanee	1,019.59	2,207.30	452.35	158.00
375	Kriferin	297.25			
376	Knowlton (Via Diagonal)	196.15	5,508.47	145.79	15.00
377	Lacoda	173.44	124.68	5.00	
378	Ladara	126.10		300.00	
379	Lakota	1,717.47	312.32		
380	Lake Mills	13,339.91	6,122.50	7,000.73	776.07
381	Lake Park	189.50	7,897.47		
382	Lake View	1,618.89	29,837.36	1,453.78	511.08
383	Lamon	1,879.88	10,352.59	626.21	589.03
384	Lamont	135.21	804.46	1,223.80	
385	Lanette	804.91	325.12	118.00	
386	Lansboro	225.14	75.46	158.40	
387	Lansing	678.66	4,368.67	1,708.21	55.47
388	La Porte City	1,532.61	2,654.90		820.05
389	Larchwood	908.02	5,505.75	858.26	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1925—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1925	Grand total for year	Number
748.12			944.27		1,774.75	2,719.02	325
241.32		25.00	318.62		2,014.86	2,014.86	326
			1,126.10		1,054.54	2,180.64	327
1,170.51			1,649.81		1,390.17	2,929.98	328
92.95	3,020.00		3,213.01		622.76	8,355.77	329
904.53			1,014.38		574.75	4,389.15	330
1,385.25	214,135.25	1,748.28	228,268.78		52,775.25	200,861.28	331
198.00	225.50		605.50		74.23	709.73	332
							333
1,775.25	888.50		5,396.27		4,656.41	10,062.98	334
407.94	1,332.50	4,000.00	9,443.88		6,212.73	15,855.91	335
1,399.73	3,030.23		7,111.25	2.10	4,976.63	12,068.36	336
1,973.02	1,586.50	123.85	6,855.60	37.65	7,724.47	14,598.12	337
1,158.97	5,412.07		15,703.01	9.00	11,130.92	24,842.36	338
2,096.72	8,401.69	300.00	15,897.96		3,746.97	19,554.93	339
3,543.25	9,648.08		20,035.60		5,401.22	25,437.32	340
632.71			632.71		909.30	909.30	341
896.23	2,770.00		5,066.10		1,310.41	6,376.51	342
334.00	1,303.25		2,708.17		1,029.90	3,738.07	343
1,898.40	6,743.67		15,033.17		156.09	20,400.67	344
1,023.12	1,389.40	493.75	3,220.34	1,000.00	79.34	4,399.68	345
3,073.40	18,077.51		11,863.98		2,282.80	17,137.82	346
331.10	815.03		10,997.63	450.95	1,306.28	12,754.86	347
724.21			837.92	8.75	110.25	956.92	348
3,433.42		582.00	4,380.00	6.24	1,951.81	6,335.95	349
923.93	124.00		1,641.59		1,610.28	1,610.28	350
2,656.44	2,063.65	118.00	9,349.15	82.30	2,267.00	12,389.44	351
6,400.41	2,005.06	1,546.76	15,003.54	3,685.11	6,104.11	23,802.76	352
1,026.10	622.33	158.30	2,543.69		248.33	7.75	353
256.67	275.91		3,978.18		1,568.58	5,547.76	354
4,655.53			11,481.00		1,531.09	15,389.62	355
2,467.45	1,880.00		6,388.29		3,834.11	10,172.40	356
3,560.36	7,213.23	12.10	22,129.48	169.10	11,496.92	33,795.50	357
1,988.00	330.00		3,321.52		2,410.31	5,731.83	358
1,121.16	1,480.23		4,387.47		1,841.24	6,228.71	359
1,915.05	1,914.07		14,921.89		7,633.48	21,555.37	360
1,147.17	1,535.97		1,535.97		1,415.22	1,415.22	361
761.84	800.25		1,594.05		1,207.45	2,801.50	362
2,292.70	15,542.68	209.37	23,316.73	3,302.26	4,923.00	37,132.05	363
3,636.71	175.00	150.00	10,462.02		13,351.44	23,813.46	364
3,361.66	4,483.00	7.29	15,283.75	1,000.00	2,744.11	17,029.86	365
890.34			1,759.63		4,909.58	6,669.21	366
606.70	1,720.00		6,628.75	15.00	2,507.97	9,151.72	367
993.48	1,067.50		11,881.51		27,296.07	39,177.58	368
2,806.95	19,796.07	148.51	25,592.15	1,441.90	22,773.11	49,307.16	369
350.37	329.74		780.37		905.92	905.92	370
168.40	245.00		3,200.16		4,811.34	5,011.34	371
147.29	555.00		819.96		801.25	1,211.31	372
1,011.25		75.25	3,284.10		4,901.90	8,216.06	373
943.55	7,300.25	25.75	13,036.80		6,229.95	19,225.85	374
1,511.00			1,814.33		4,026.78	4,026.78	375
197.40	393.55		6,628.75		50.00	443.56	376
868.73	600.00		7,306.48		4,504.51	11,900.99	377
1,296.44	880.25		2,832.42		4,923.05	6,855.47	378
940.40	816.76		4,086.94		5,974.43	7,965.37	379
3,290.27	1,630.39		22,450.27		167.80	24,649.04	380
1,155.00	12,692.00	550.00	23,893.97		8,101.10	31,995.07	381
4,977.73	1,874.21	13,124.16	52,987.21	.65	30,563.77	73,551.63	382
4,927.25	9,114.54		27,449.01		531.58	49,332.38	383
1,398.43	247.50	263.22	4,121.53	14.49	1,524.77	5,470.74	384
751.61	315.26		2,544.89		506.25	2,051.14	385
1,398.59			1,885.53		447.14	2,342.67	386
5,886.21	716.38		13,999.80		3,974.90	17,974.30	387
3,325.89	7,300.25	675.12	17,474.70	2,511.81	11,079.11	21,605.62	388
823.08	1,070.00		9,225.80		8,401.38	17,627.38	389

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
390	Larrabee	619.35	3,111.24	60.82	
391	Latimer	121.76	2,122.84	120.00	589.17
392	Laurel	307.14		230.74	
393	Laurens	2,609.28	30,267.15	328.12	4,883.69
394	Lawler	601.17	4,644.44	1,642.22	
395	Lawton	307.42	734.76		
396	Le Claire	602.62		516.46	
397	Ledyard	399.64	442.00	234.18	46.97
398	Le Grand	929.98			
399	Lehigh	1,494.59	7,573.47	69.55	
400	Leighton	32.20		25.00	
401	Ieland	220.15	4,861.93		
402	Lemox	1,813.35	6,344.53	1,417.54	123.69
403	Le Roy	76.13		73.11	
404	Lester	487.00	3,349.96	380.00	1,198.00
405	Letta	232.21		300.00	29.00
406	Lewis	573.97	2,163.80	787.11	160.54
407	Libertyville	170.70		457.00	
408	Lidderdale	186.00	2,050.49	372.65	
409	Line Springs	403.78	2,381.07		
410	Lincoln	174.77	570.24	5.00	
411	Linden	545.38	569.53	170.75	167.93
412	Linsville	902.20	4,340.43	1.48	665.68
413	Linn Grove	151.05	1,755.55	71.50	31.95
414	Lisbon	408.86	2,846.67	551.44	86.15
415	Liscomb	205.05	65.94	30.10	
416	Littleport	67.63		25.00	
417	Little Rock	902.20	4,340.43	1.48	665.68
418	Little Sioux	259.49	2,443.03		
419	Livermore	406.52	5,679.57	87.85	53.00
420	Lockridge	267.07		32.08	
421	Logan	443.04	6,561.56	911.58	16.70
422	Logansville	3,464.82	1,469.82	122.72	
423	Lone Rock	61.00	882.57	54.00	
424	Lone Tree	497.46	1,716.21	394.48	14.25
425	Lone Grove	154.43	637.20	110.00	
426	Lorimer	423.39	262.47	431.55	79.90
427	Lost Nation	848.62		187.57	329.09
428	Lovilla	1,406.03	46.70	37.60	
429	Lowden	407.45	2,344.75	1,135.40	16.00
430	Low Moor	127.00	2,582.08	369.94	
431	Luana	162.97	116.25	32.00	
432	Lucas	228.15	297.24	297.24	44.52
433	Luther	258.62	465.94		
434	Lu Verne	947.62	7,440.74	2,062.19	
435	Luxemburg (P. O. New Vienna)	57.02		18.00	
436	Lucerne	325.21		673.69	
437	Lynnville	313.63		973.57	5.00
438	Lytton	488.56	1,813.68	262.34	
439	Macedonia	195.56	1,243.93	382.00	15.00
440	Macksburg	146.19	120.23	11.08	
441	Magnolia	84.00			
442	Malcom	252.22	687.26	486.00	
443	Mallard	231.55	806.30	129.00	
444	Maloy			1,085.01	770.75
445	Malvern	684.73	20,631.77	998.79	203.02
446	Manilla	376.53	17,392.58	97.35	1,672.45
447	Manly	1,118.71	3,689.06	82.00	50.34
448	Manning	1,016.33	9,796.37	3,357.61	236.74
449	Manson	1,291.48	5,132.24	1,351.57	1,078.70
450	Mapleton	1,902.23	8,452.46	1,689.14	184.68
451	Marathon	1,327.70	7,307.63		
452	Marble Rock	2,296.65	2,690.35	1,144.78	
453	Marcus				
454	Marne	196.68	480.25	6.10	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
136.10	786.50		4,713.01		1,629.43	6,342.44	390
1,121.21	29.83		4,388.51		1,783.77	5,982.58	391
860.61			1,288.49		1,677.81	2,965.89	392
4,780.03	3,919.00	62.35	46,809.52	1,652.00	76,507.78	301	
1,192.17	3,965.73		12,956.73		1,778.08	13,843.81	393
409.43	1,535.00	48.27	3,027.52	1,000.00	915.29	4,977.14	394
1,928.90	2,375.50		4,488.86		3,842.53	3,842.53	395
1,623.28	633.00		3,494.77	471.00	503.08	4,488.86	396
848.55	175.00		1,953.53		707.96	2,061.48	397
1,336.81	1,999.00	20.00	12,481.42		9,623.02	22,104.44	398
208.43		126.05	301.68		1,683.52	2,185.12	400
24.33	106.72		5,083.13		1,122.56	6,325.48	401
6,379.38	6,171.19	474.90	22,724.28	18,445.00	46,364.81	402	
566.25			715.49		833.31	833.31	403
230.00	780.00		6,424.92		5,374.97	11,799.93	404
1,259.54	690.00	6.45	2,567.20		6,211.54	6,211.54	405
1,377.37			5,083.49		2,495.94	7,583.65	406
1,016.11	639.00		2,222.95	3.50	2,507.68	2,507.68	408
1,157.26	1,220.00		4,986.40		2,992.30	7,978.70	408
397.95			3,182.80		2,217.24	5,400.04	409
553.10	1,475.00	129.16	2,939.27	345.00	284.90	3,639.17	410
659.88			3,643.25		1,544.79	4,588.04	411
1,218.70	2,686.59		5,915.40	55.74	4,073.87	10,045.01	413
4,106.73	13,316.47	1,278.38	22,760.67	9,251.81	5,755.19	37,776.67	414
980.48	629.00	116.86	2,011.43		4,809.95	4,809.95	415
593.85			665.48		275.06	938.54	416
2,591.34	24,308.61	6,996.27	39,714.06	67.22	3,268.45	43,942.73	417
257.45	416.25		3,376.22		183.64	3,559.89	418
211.80	9,845.56	75.00	16,649.50		14,533.69	31,182.90	419
775.01	1,332.41		1,332.41		184.78	1,517.19	420
31,977.65	706.06		45,471.28		22,787.51	70,258.79	421
5,655.07	7,015.79		13,305.52	210.45	20,248.65	38,764.02	422
615.03			2,713.00		962.91	3,646.51	423
2,841.80		155.65	5,529.85		5,787.28	11,317.13	424
357.68	258.75		1,518.06	8.00	2,925.83	4,451.89	425
1,012.12		50.40	3,178.02		973.30	4,151.32	426
3,164.91	4,427.75		9,917.91		4,940.84	14,858.75	427
3,383.18			4,873.51		2,567.54	7,441.06	428
2,361.09	1,077.50	561.25	7,803.71		2,514.55	10,318.56	429
776.66	1,155.50	1,779.14	6,777.53	1,000.00	390.39	8,167.77	430
1,148.59			1,449.78		2,450.74	2,450.74	431
983.35			1,533.26		544.49	5,077.75	432
2,006.02	1,349.80		4,131.28	771.80	505.64	5,408.72	433
466.06	1,791.75		12,708.36	725.60	9,414.31	22,847.67	434
472.47			547.49	15.00	503.66	925.15	435
947.67			1,944.57		1,080.19	3,024.76	436
1,241.90	637.50	8.16	3,179.76		168.81	3,348.57	437
3,118.67	2,562.50	129.31	8,366.96	17.83	2,112.35	10,497.04	438
945.15	905.00		3,716.61		2,967.93	6,744.67	439
525.77	210.00		1,013.27		569.13	1,573.10	440
1,148.59			958.18		138.62	1,096.80	441
2,027.08	551.62		8,954.78		3,374.95	7,329.73	442
1,085.01	770.75	10.70	3,024.31	452.83	3,418.29	6,895.34	443
377.15			377.15		117.15	494.30	444
3,351.53	4,468.59	1,655.38	31,983.54		2,690.25	37,673.85	445
1,945.87	10,315.00	8.75	82,006.45	2,985.31	22,415.25	107,409.01	446
2,009.06	1,500.63	609.85	9,729.15	30.90	5,488.51	15,208.66	447
6,009.06	15,907.76	106.02	36,578.42		22,192.64	58,771.12	448
4,109.56	89,249.52		93,163.07	212.51	35,622.93	129,166.51	449
49,981.39		10,361.57	1,013.27	1,750.00	4,708.28	80,256.31	450
1,905.01	794.34		11,844.08		15,808.18	23,622.26	451
1,670.54	22,097.45	14.14	29,783.88		15,786.82	45,569.70	452
1,100.84	700.50	211.63	2,704.90	1,084.87	2,296.04	6,062.81	453

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

Number	Towns	Total general government expenditures	Total municipal indebtedness expenditures	Total protection of life and property expenditures	Total health department expenditures
455	Marquette	535.00	1,496.74	180.00	698.55
456	Martelle	218.45	379.01	181.50	
457	Martinsburg	124.15	44.88	15.50	
458	Martensdale	146.45			
459	Marysville	10.75			
460	Masonville	96.95			
461	Massena	1,254.51	120.12	152.65	20.00
462	Mattlock	246.06	783.30		
463	Maurice	487.82	780.29	20.26	
464	Maxwell	701.39	2,575.11	1,001.00	35.00
465	Maynard	856.50	702.43		
466	Mayville (Walcott P. O.)	70.50	428.50		24.50
467	McCalsburg	340.06	49.29	282.69	18.00
468	McCausland	18.00		62.15	
469	McClelland	29.06	529.99	165.45	
470	McGregor	1,542.40	2,527.71	1,953.10	9,071.64
471	McIntire	301.86	24.75	298.42	50.00
472	Mechanicsville	1,221.72	5,577.32	530.05	17.00
473	Medapolis	627.15	3,166.90	462.88	81.01
474	Meibourne	280.15	561.02	132.17	5.91
475	Melcher	702.32	245.77	2,067.03	2.00
476	Melrose	206.30	6,500.00	252.00	6.00
477	Melvin	221.98	3,678.08	98.25	35.06
478	Menlo	279.57	38.03	209.64	
479	Meriden	414.47	252.95	802.00	
480	Merrill	12,799.97	1,273.95	1,273.95	129.84
481	Meservey	96.30	417.09	90.00	
482	Meyer	69.00			
483	Middletown	45.00			
484	Mills	241.93	859.56	517.01	
485	Millford	2,543.72	2,667.07	5,703.65	566.05
486	Millersburg	52.50		68.00	4.00
487	Millerton				
488	Milo	288.34	8,297.72	135.50	
489	Milton	451.75	1,050.00	210.00	139.50
490	Minburn	299.85	4,415.44	114.50	211.25
491	Minden	1,217.31	1,205.6	300.00	
492	Mingo	595.84	445.0		
493	Mitchell	27.25	15.00		
494	Mitchellville	821.87	3,709.51	967.96	
495	Modale	141.55	464.87	446.18	
496	Mondamin	195.76	567.51	375.50	
497	Moneta	155.20			
498	Monmouth	192.80	282.79	42.29	
499	Monroa	20,189.92	4,102.24	484.98	121.19
500	Monroe	1,187.75	1,857.68	947.45	
501	Montezuma	288.50	7,270.57	1,069.54	212.00
502	Montour	154.45	56.66	150.00	
503	Montrose	238.70	327.10	75.88	7.50
504	Moorhead	442.14	7,667.60		
505	Moorland	304.26	1,914.56	203.00	
506	Moravia	399.79	228.44	58.75	
507	Morning Sun	455.30	1,120.82	234.37	
508	Morrison	138.18	25.00		5.00
509	Moulton	1,117.88	4,198.44	237.35	505.00
510	Mt. Auburn	721.11	47.71		
511	Mt. Ayr	611.78	24,683.06	1,184.53	390.00
512	Mt. Sterling				
513	Mt. Union	44.45		93.59	
514	Mt. Vernon	2,017.90	9,139.92	1,083.77	2,461.27
515	Moveille	1,261.16	13,149.94	1,705.73	261.86
516	Murray	579.67		7,705.78	46.00
517	Nashua	5,903.05	6,618.06	1,980.00	
518	Nashua	90.74	23.12	479.24	
519	Neola	873.88	13,231.98	1,642.90	37.50

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
2,899.16	1,062.21		6,811.06	611.50	479.31	7,002.47	455
230.62			1,006.58		827.41	1,436.99	450
729.88			914.36		257.59	1,171.95	457
151.51	200.00		497.06		1,944.56	2,442.52	458
207.64			218.30		188.50	406.89	459
912.29			1,140.00		178.57	1,319.77	460
2,168.23	3,710.84		4,944.50		964.50	5,909.00	461
23.75	519.54		1,573.25		387.40	1,960.65	462
936.33	2,139.50	40.32	4,395.52	1,311.19	82.01	5,788.72	463
1,720.30	1,794.18		7,826.89	1.06	9,473.29	17,301.23	464
838.02	1,375.25		3,770.20		1,067.03	5,437.23	465
302.29			755.70		371.17	1,326.87	466
967.37	975.45		3,628.86		3,224.78	6,853.64	467
228.55	340.00		648.70		1,417.57	2,066.27	468
70.25	410.45		1,106.19		3,380.01	4,586.20	469
4,200.19	1,897.25	441.81	21,614.19	6,809.35	10,639.92	45,063.37	470
1,046.37			701.80		2,161.54	3,063.34	471
3,777.12	612.50		11,736.31	379.00	3,682.49	15,797.85	472
5,132.98	512.50	334.96	10,218.38	1,300.57	10,218.01	21,806.96	473
1,797.62	882.81		3,889.43	2,497.74	374.68	6,560.90	474
1,766.79	306.50	58.80	5,959.15	2,137.80	4,097.27	11,951.23	475
1,591.15	123.00		1,540.89		10,100.75	11,641.64	476
228.17	1,271.25		5,522.79		4,667.01	10,899.80	477
982.57	1,801.13	201.32	4,065.10	48.11	5,914.34	478	
1,340.05	2,810.13		29.81		2,835.94	479	
956.07	27,344.65		43,259.37		11,475.39	54,734.76	480
597.63	1,699.59	18.78	3,326.30	239.25	1,771.35	4,836.00	481
1,325.49			1,394.49		5.88	1,400.37	482
1,395.00	200.00		1,640.00		1,640.00	1,640.00	483
2,213.50	497.50		4,329.20		6,800.93	11,130.13	484
4,644.25	4,470.20	23.75	24,613.65		11,485.97	36,099.62	485
782.99			887.49		459.27	1,346.76	486
2,245.61	414.75		11,331.92		6,611.03	17,922.35	487
4,597.32	200.50		6,679.07	540.00	1,065.00	8,284.73	488
3,940.54		59.00	9,156.73		2,153.74	11,310.47	489
672.89			4,045.85		1,748.25	481.00	490
245.21	432.50		1,718.55		1,795.42	3,513.97	492
428.75			472.00		501.84	973.84	493
1,869.89	2,728.00	77.68	10,167.90	1,136.75	5,253.82	16,558.47	494
841.12	1,325.90	177.63	3,399.25		626.02	5,014.34	495
4,648.21	3,699.18		7,906.16		3,319.20	13,225.36	496
298.30			453.50		727.61	1,078.46	497
627.67	154.75		1,300.20		1,831.90	3,132.10	499
4,392.87	10,300.29		30,656.00	15.75	9,488.28	49,144.33	500
4,772.55	610.01		17,963.92		11,940.73	29,904.65	501
3,148.49	13,338.50		26,545.00	682.23	7,479.32	36,570.42	501
1,640.66		148.50	2,145.29		420.19	2,565.48	502
1,735.29			2,429.47		536.94	2,966.41	503
1,013.06			9,123.69		2,635.44	11,759.13	504
632.63	885.00	17.00	4,357.01		1,326.09	5,683.10	505
3,292.48			2,389.46		5,348.65	5,348.65	506
4,873.79	2,067.25	102.55	9,434.08		4,417.41	15,851.49	507
623.10			691.28		734.90	1,415.58	508
2,917.31	18,794.36		27,740.29	2,001.57	6,236.09	36,067.95	509
879.29			2,245.07		132.45	2,401.23	510
6,791.95	4,820.23	453.00	38,914.53		3,965.89	42,840.97	511
504.78			504.78		423.66	928.44	512
619.14	600.00		1,477.18		1,151.23	2,628.41	513
5,745.05	2,990.00	651.41	24,629.30		15,037.13	40,666.43	514
2,668.10	8,640.50		23,683.94		10,326.80	34,010.74	515
2,678.15			5,070.54		2,801.63	7,372.17	516
1,877.41	1,885.08		17,861.38		6,170.79	24,022.42	517
670.07			697.50	4.00	697.50	1,924.78	518
1,247.15	1,000.25		16,133.11	3,365.77	5,979.07	27,470.95	519

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

Number	Towns	Total general government expenditures	Total municipal industrial expenditures	Total protection of life and property expenditures	Total health department expenditures
620	New Albin.....	513.00	29,070.80	977.68	
621	Newell.....	432.94	6,508.79	1,169.93	789.11
622	Newhall.....	539.38		248.13	
623	New Hartford.....	225.75	2,700.68	459.40	
624	New Liberty.....	187.00	530.00	80.75	
625	New London.....	2,629.71	23,908.22	1,553.78	103.00
626	New Market.....	127.47	49.72	1,376.21	183.22
627	New Providence.....	111.39		85.46	1.00
628	New Sharon.....	4,804.46	1,433.47	830.20	67.63
629	New Vienna.....	235.55	2,492.75		
630	New Virginia.....	265.72	75.00	139.87	10.00
631	Nichols.....	702.92	600.50	109.44	
632	Nodaway.....	632.79			
633	Nora Springs.....	634.55	3,156.81	011	229.00
634	Northboro.....	669.08		82.45	
635	North Buena Vista.....	40.00			
636	North English.....	250.56	1,606.85	688.70	158.20
637	North Liberty.....	400.84		18.20	10.00
638	North Washington.....	64.45			
639	Northwood.....	2,685.03	7,300.40	1,369.94	271.10
640	Norwalk.....	97.38		71.13	
641	Norway.....	490.39	549.78	606.50	29.00
642	Nunda.....	175.34			17.00
643	Oakland.....	668.20	3,662.77	1,345.00	10.00
644	Oakville.....	538.46	59.26	228.21	21.50
645	Ocheyedan.....	305.97	4,668.96	1,223.21	32.15
646	Odebolt.....	2,909.00	7,310.96	2,130.47	1,549.11
647	Ogden.....	1,249.99	15,829.07	2,250.14	572.78
648	Okoboji.....	170.83	29.75	15.30	2.50
649	Olds.....	404.77	3.90	13.49	
650	Olin.....	1,953.17	8,792.62	870.00	181.26
651	Ollie.....	179.59		632.37	
652	Oneda.....	225.39			
653	Onslow.....	130.78	1,259.99	110.00	
654	Orange City.....	4,147.38	22,677.01		1,631.80
655	Orchard.....	23.80		9.96	
656	Oriental.....	438.84	6,067.13		
657	Orleans.....	115.30			
658	Ossian.....	2,137.99	4,671.42		310.67
659	Osterdock.....	80.25			
660	Oto.....	281.01	3,915.49	408.62	
661	Ottomon.....	96.57	2,560.03	28.45	
662	Owasa.....	96.57	24.03		
663	Oxford.....	1,957.70	8,491.00	7.60	
664	Oxford Junction.....	955.20	1,873.00	59.40	
665	Oyens.....	175.22	54.94		
666	Pacific Junction.....	383.00		349.08	15.00
667	Packwood.....	50.00		24.00	
668	Palmer.....	410.33	6,994.43		
669	Palo.....	74.23			14.25
670	Panama.....	328.30	156.78	487.67	
671	Panora.....	1,163.34	18,906.03	338.00	14.27
672	Parkersburg.....	1,094.35	3,222.55	1,374.55	38.48
673	Parnell.....	130.00		341.09	
674	Paton.....	188.70	6,300.96	76.75	
675	Patterson.....	64.97		592.53	
676	Paulina.....	459.06	15,371.42	2,249.05	2.00
677	Persia.....	1,074.24	916.32	590.80	
678	Peru.....			500.80	275.00
679	Peterson.....	244.81	2,401.02	402.29	67.85
680	Pierson.....	712.35	4,081.55	341.98	233.20
681	Pilot Mount.....	300.63	1,810.05	844.13	
682	Pioneer.....	31.40			1.00
683	Pisgah.....	137.29	1,891.87	75.50	
684	Plainfield.....	146.25		101.66	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
843.83			30,414.40	2,435.19	6,477.21	39,296.80	520
3,422.03	6,454.00	548.98	19,116.37	9,510.35	1,394.71	27,024.43	621
2,309.04		6,284.16	54.16		54.16	6,338.32	522
579.43	801.25	60.00	5,126.51	1,000.00	4,336.05	10,662.46	523
336.40	10.50		1,144.65		301.19	1,506.84	524
9,312.84	5,888.09		43,459.53		5,372.04	48,301.59	525
1,718.77		31.40	3,486.80		1,137.68	4,624.57	526
1,968.07			2,141.52	26.49	1,507.29	3,675.30	527
6,004.15	10,846.50		24,546.43	149.00	1,610.54	26,306.97	528
228.69			2,926.99		99.50	3,026.49	529
2,361.79			2,705.38		3,212.21	5,968.29	530
2,517.54		234.85	4,264.23		730.08	4,994.31	531
714.40			1,847.19		1,646.00	2,968.19	532
4,390.85	13,316.70	792.83	23,130.81		10,404.34	33,535.15	533
293.80	225.00		1,292.39	643.13	389.81	2,325.23	534
292.41			332.41		213.85	546.26	535
1,049.92	19,181.78		13,885.08	120.32	8,296.64	22,628.04	536
557.51			980.85		1,191.55	2,088.40	537
324.95	400.00		789.38		84.47	873.85	538
3,105.72	1,358.12		16,156.31		13,081.49	29,237.80	539
2,043.50			2,212.01		1,333.85	3,546.36	540
2,743.00	600.00	13.75	4,638.87		7,515.82	12,457.69	541
694.61			866.96		422.04	1,278.99	542
1,599.60	8,750.01	31.78	10,067.42	604.82	8,430.71	25,092.95	543
943.20	744.40		3,658.12		2,915.10	5,473.22	544
1,640.96	7,494.90		16,318.33	1,000.00	968.74	22,330.28	545
4,332.97	74,870.44	133.45	32,920.30		27,173.39	12,659.75	546
5,426.50	6,751.87	890.20	30,991.53	56.28	18,764.76	64,812.67	547
503.40		24.41	745.92		1,726.21	2,472.13	548
1,251.91			1,673.37		1,367.18	3,040.55	549
1,797.40	1,631.15		15,165.00	1,754.80	8,284.04	25,294.44	550
1,152.22			1,624.60	139.00	240.40	2,806.00	551
115.20			1,811.13		796.97	1,187.70	552
575.96	330.00		2,396.71	2,070.30	5,007.07	5,007.07	553
3,954.94	41,159.80		73,570.43		36,219.74	108,789.17	554
647.75			544.75	1,000.00	2,548.26	4,093.00	555
1,024.35	6,848.45		13,868.77	9,000.00	1,102.17	23,969.94	556
2,129.61			1,964.31		1,861.15	3,831.15	557
3,573.47	8,005.10	173.32	18,905.84	7,124.80	3,974.89	30,005.63	558
219.78			250.98		15.71	268.79	559
672.60	780.00		6,067.72		3,119.28	9,186.99	560
737.97	450.00		3,853.07		2,438.02	6,291.09	561
651.31			770.91		.49	771.40	562
3,377.64	1,033.58		14,866.52		3,002.03	17,868.55	563
3,808.98	4,317.50	88.31	11,142.78		3,230.50	14,373.28	564
715.39			1,097.56		6.94	1,104.50	565
1,434.51	23.03	13.23	6,218.53	479.30	.32	2,497.36	566
998.77	21.35		1,064.12		1,577.34	2,641.46	567
135.62	1,712.00		9,232.40		9,007.43	18,309.83	568
487.67			676.15		172.47	748.62	569
1,382.10	670.00		2,437.18		973.11	3,410.29	570
2,215.98	2,771.50	511.50	26,088.72	837.59	10,800.70	37,447.01	571
2,794.45	27,964.75	600.00	37,067.73		29,732.87	66,799.60	572
771.00			1,238.00		204.00	1,442.00	573
592.53	4,090.06		11,083.70		772.17	19,099.87	574
477.66			317.99		217.70	695.69	575
1,453.53	37,382.48	883.20	55,778.74	3,521.30	3,508.89	63,108.58	576
500.80	275.00		2,850.56		5,444.51	6,294.67	577
1,230.72			2,279.72		2,177.19	4,456.91	578
2,423.15	666.18		6,188.91		5,038.37	11,227.28	579
1,598.79	16,464.50		23,734.44	7,378.00	20,739.56	51,851.79	580
151.68		364.05	5,070.30		2,210.46	5,300.85	581
48.70			81.10		783.72	814.52	582
1,049.57	500.00		4,063.01	1,704.62	615.97	6,440.50	583
1,173.74			2,006.85		835.95	3,439.50	584

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

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
585	Piano	159.66			
586	Pleasanton	282.36	801.11	27.66	
587	Pleasant Plain	106.00			
588	Pleasantville	370.00	2,346.10	1,086.70	
589	Plover	345.74	13,230.91	128.86	
590	Plymouth	5,579.12	19,070.47		
591	Poehontas	5,326.06	27,026.30	1,569.53	955.09
592	Polk City	35.00		39.30	
594	Popejoy	2,721.55	12,046.24	326.75	64.90
595	Portsmouth	342.24		153.55	28.00
596	Postville	577.96	1,450.13		
597	Prairieburg	4,277.18	3,951.12	1,040.64	31.00
598	Prairie City	119.40	342.17	299.90	2.00
599	Prescott	1,469.48	2,059.92	2,165.93	
600	Preston	242.80	3,245.44	544.30	17.40
601	Pringhar	2,171.77	21,857.33	81.00	23.35
602	Princeton	539.91	8,176.64	1,189.88	347.57
603	Promise City	247.73	91.68	242.77	
604	Protivin	247.44	3,545.42	5.00	
606	Pulaski	170.75	189.96		50.60
608	Quasqueton	229.67		469.68	21.80
609	Quincy	924.10	51.31	30.82	
610	Radcliffe	786.90	2,004.30	425.79	4,767.60
611	Rake	619.45	1,869.90	1,979.00	
612	Ralston	182.97		64.28	2.00
613	Randall	918.60			
614	Randolph	20.00			
615	Rathbun	218.45	3,465.90	67.30	34.56
616	Readyn	162.22		53.90	21.00
618	Reasnor	768.85	3,567.34	751.50	
619	Redding	30.67	828.17	2.00	
620	Redfield	13.00			
621	Reinbeck	788.92	6,484.71	374.38	49.96
622	Rembrandt	1,014.58	12,410.04	1,434.00	50.00
623	Remsen	275.37	8,123.22	1,546.30	23.35
624	Renwick	1,113.54	1,669.58	1,456.22	4,692.03
625	Riceville	367.21	11,963.71	148.21	3.80
626	Richland	625.23	2,500.99	540.00	152.90
628	Ricketts	363.29	2,623.05	193.30	
629	Ridgeway	65.20	106.60		
630	Riardi	28.94	31.90	7.40	41.75
631	Ringsted	405.16	1,215.93	603.68	
632	Rippey	136.56	1,286.31	133.45	28.20
633	Riverside	243.90	251.38	75.30	3.80
634	Riverton	32.30	13.59	200.00	
635	Robins	56.50	4.00		802.71
636	Rock Falls	194.95		103.51	
637	Rockford	2,649.74	4,327.83	481.00	78.50
638	Rockingham	880.65		208.00	310.93
639	Rock Valley	7,624.92	6,112.40	19.00	292.88
640	Rockwell	566.08	1,107.28	1,333.20	
641	Rodman	63.00		49.10	
642	Rodney	119.50	1,830.91	66.00	
643	Roland	494.17	13,823.07	468.87	339.11
644	Roofs	1,055.92	2,980.26	1,248.65	51.50
645	Roma	120.45		18.05	
646	Rossie Hill	153.09		71.05	
647	Rossie	8.46	1,163.87	71.95	20.00
648	Rowan	129.68		96.75	
649	Rowley	140.40		5.60	4.50
650	Royal	662.50	4,836.46	465.00	
651	Rundt	539.82	1,034.10	465.00	
652	Runnells	170.62	107.48	208.29	55.00

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
407.40			567.06		798.54	1,895.00	585
208.00			768.22		1,138.61	1,866.86	586
388.87			494.87		77.01	671.88	587
2,208.50	11,565.50		18,076.80		11,883.55	29,060.35	588
280.82	570.25	370.38	14,946.96		2,644.20	17,591.16	589
920.04			25,509.63		4,724.40	30,234.03	590
2,317.64	16,070.00	62.85	33,357.87	571.01	28,187.56	33,116.44	591
1,204.51			1,378.61		388.74	1,767.35	592
96,000.00	35,718.89	1,525.00	148,408.33	6,097.15	27,009.90	181,510.47	593
1,018.43			1,549.23	200.00	179.20	1,988.48	594
602.96	780.00		4,081.28		1,873.72	5,955.00	595
551.74	24,315.00	59.12	34,226.40		29,680.94	68,333.11	596
189.58	125.00		1,483.90	4,440.57	332.81	1,445.62	597
2,779.48	407.49	503.13	9,415.43		4,195.21	13,610.64	598
659.34	1,190.00	10.50	5,910.78	350.00	2,646.97	8,907.75	599
2,176.31	5,552.43	105.89	31,968.68		3,694.25	35,632.98	600
3,576.35	1,836.57	1,471.29	17,119.51		8,653.38	25,772.89	601
2,307.96			2,703.04		332.81	3,035.85	602
388.79		1.97	4,188.62		69.42	4,258.04	603
675.29	201.00		1,288.60		532.22	1,815.82	604
1,563.56			2,314.69	1,058.12	1,209.13	4,581.94	605
810.53		8.36	1,524.91	131.17	121.51	2,077.59	606
184.97			8,169.55		10,064.23	15,888.78	607
1,915.47	4,395.40		10,279.22		1,968.42	12,247.64	608
459.75	343.75	15.00	1,067.75	1,432.56	1,535.39	4,065.70	610
			613.68	21.69	79.67	1,096.28	611
477.01			497.91		228.85	726.86	612
2,224.54	694.00	621.64	7,267.39		2,293.47	9,560.86	613
595.80			822.02			822.02	614
1,339.59	610.00		7,018.28		309.00	7,327.28	615
546.35		14.13	921.82		699.77	1,621.09	616
883.78			863.73		294.49	1,158.22	617
1,140.96	8,890.25		20,779.68	1,478.75	23,292.14	45,540.57	618
2,800.98	4,368.75	2,472.05	30,630.29		20,518.79	45,122.08	619
1,803.90	151.00	1,227.35	7,150.69	94.19	2,178.97	9,428.56	620
19,995.89		6,125.59	34,646.78		2,528.53	37,175.29	621
241.94	2,921.84	482.31	16,115.68	2,306.10	1,622.87	20,444.65	622
1,204.06	1,987.40	696.41	7,797.89	10,936.82	3,756.88	22,241.50	623
374.96	1,808.48		5,363.06		917.77	6,280.83	624
1,204.29	913.00		2,292.09		5,434.66	7,726.65	625
451.77			561.39	27.60	1,335.01	1,923.97	626
2,821.70	1,353.00		5,835.87		6,089.88	14,945.75	628
584.65	2,185.83	40.49	4,414.49		2,006.08	7,021.42	629
2,108.25	4,988.61	62.28	7,729.50	2,475.82	1,075.71	12,880.63	630
1,590.62			1,836.41		2,700.09	4,636.50	631
			863.21		1,047.68	1,910.89	632
114.47			322.93		221.70	544.63	633
1,429.48	7,260.60	324.46	16,551.65	5,340.18	8,359.90	30,251.82	634
3,313.29	2,016.37	508.88	7,188.40		633.82	7,821.72	635
802.21	10,530.92		25,747.39		410.96	26,158.29	636
1,484.80	3,937.50	144.50	8,603.42		2,812.06	11,415.38	637
388.45			505.55		812.46	1,318.01	638
171.06	182.00	56.18	2,356.64		1,195.00	3,552.33	639
609.84	6,519.02	250.49	22,452.57		16,238.17	38,690.74	640
2,152.70	4,135.76	1,294.03	12,939.72	2,015.61	3,468.80	18,412.22	641
102.15			8,603.42		89.84	8,693.26	642
1,454.74	1,075.00	2.00	2,760.88		29.98	2,790.81	643
12.75	237.82		1,441.60		1,314.25	2,755.85	644
1,210.10	49.09	250.00	1,672.73		29.94	1,698.77	645
621.47			863.71	300.00	1,399.74	2,263.45	646
1,773.80	2,537.56	14.17	9,354.61		1,188.49	11,543.10	647
2,877.64	4,431.43	188.53	6,026.82		6,025.19	15,061.41	648
794.74	860.00		2,234.04	422.86	2,107.13	4,341.17	649

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
650	Russell	229.98	288.00	538.36	
651	Ruthven	728.70	1,535.00	909.20	20.00
652	Rutland	9.12		95.06	
653	Ryan	147.00	1,108.78	1,010.17	264.55
654	St. Ansgar	453.51	5,518.43	1,052.36	
655	St. Anthony	150.45	9.80	821.73	
656	St. Charles	157.02	138.00	124.25	2.00
657	St. Lucas	5.00			
658	St. Mary's	36.83			
659	St. Olaf	42.25	826.07	48.17	
660	St. Paul (R. F. D. West Point)	126.25			
661	Sabula	1,091.37	6,022.48	2,497.81	
662	Salem	277.01	280.75	185.00	
663	Salix	121.15	1,754.92	10.80	
664	Sanborn	64,147	8,384.10	1,243.97	300.00
665	Sandyville (Via Ackworth)				
666	Seaville	884.64	1.50	426.50	
667	Schaller	2,330.88	13,630.54	170.63	175.00
668	Schleswig	1,330.74	9,507.83	1,327.01	40,948.14
669	Seranton	235.30	3,428.51	1,200.96	14.71
670	Searsboro	306.80	61.01	25.96	
671	Sergeant Bluff	7,307.64	4,317.84	26.37	
672	Shandbough	256.75		276.50	
673	Shannon City	214.74		180.00	
674	Sharpsburg	133.74		61.50	
675	Sheffield	1,745.78	1,847.61	1,825.29	572.71
676	Shelby	344.30	721.72	638.60	118.05
677	Shelbuh	53.00		50.00	
678	Shell Rock	529.22	4,449.88	2,377.55	
679	Shellsburg	233.38	1,331.76	1,575.39	44.72
680	Sibley	1,784.17	6,816.62	1,951.12	1,068.34
681	Sidney	202.50	9,780.03	329.68	
682	Silver City	303.71	88.07	291.40	
683	Sioux Center	964.61	4,783.00	1,222.04	174.62
684	Sioux Rapids	1,301.11	2,815.45	83.75	9.35
685	Slater	309.53	5,184.61	41.75	50.50
686	Sioux	89.28	1,499.03	450.00	
687	Smithland	2,236.75	2,378.60	60.00	88.88
688	Soldier	329.35	4,098.16		
689	Solon	514.48	3,433.33	719.88	
690	Somers	119.08	31.90		
691	South English	251.90	330.30	70.00	
692	Spillville	92.00			
693	Spirit Lake	2,281.56	8,659.38	2,778.44	1,320.95
694	Spragueville	44.94	6.00		
695	Springbrook	48.00			
696	Spring Hill	29.80			
697	Springville	22.70	290.10	767.36	
698	Stacyville	422.03	1,538.44	644.00	
699	Stanhope	111.23	1,587.97	180.06	
700	Stanley	78.80			19.00
701	Stanton	1,197.22	1,238.63	647.23	
702	Stanwood	428.36	1,262.64	156.80	
703	State Center	2,732.21	39,243.67	2,865.60	337.50
704	Steamboat Rock	113.93	27.85	172.00	
705	Stockport	213.34	15.07	404.11	18.00
706	Stockton	147.88		27.36	
707	Story City	949.08	30,016.38	1,530.91	1,093.75
708	Stout	320.88			
709	Stratford	1,923.39	22,005.76	15.60	
710	Strawberry Point	305.94	34,856.47	1,331.80	394.88
711	Struble	468.81	808.04	225.15	
712	Sully	829.66	541.91	749.11	
713	Sumner	2,195.13	3,284.73	959.00	1,366.92
714	Superior	205.06	2,542.73	80.70	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
2,815.77			3,922.77	480.49	1,110.00	5,513.35	650
1,389.37	5,330.0	211.33	10,124.31		7,304.52	17,428.83	651
615.43			732.00		1,069.96	2,632.56	652
2,678.12	229.0	30.00	5,459.25		1,585.19	7,044.45	653
4,459.27	9,346.7	5.99	20,836.21		858.39	21,694.41	654
475.40	100.04		1,057.43		1,287.00	179.60	655
2,083.82			2,506.84		425.50	2,932.34	656
319.21			324.21		300.00	64.24	657
174.40		50.61	251.84		39.48	783.19	658
1,004.78			1,933.37	444.87	1,430.50	3,808.17	659
111.52			304.77		60.39	374.10	660
277.60			10,490.35		5,472.29	15,962.64	661
2,833.73			3,575.49		271.59	3,847.68	662
1,351.20	913.00		4,130.27		1,338.86	5,469.13	663
2,142.26	3,891.75	369.26	16,043.81		8,171.89	33,705.02	664
864.76	200.00		2,367.40		10.33	2,387.73	665
1,013.23	7,794.92	2,550.58	28,327.78		28,564.59	56,892.37	666
3,451.85	49,715.28	1,430.00	107,691.80		11,534.94	119,226.74	667
1,456.06	256.89	55.00	6,747.24	1,688.38		8,435.62	668
113.20			506.06		151.95	658.01	669
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	670
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	671
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	672
1,456.06			1,524.00		1,524.00	3,048.00	673
113.20			506.06		151.95	658.01	674
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	675
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	676
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	677
1,456.06			1,524.00		1,524.00	3,048.00	678
113.20			506.06		151.95	658.01	679
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	680
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	681
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	682
1,456.06			1,524.00		1,524.00	3,048.00	683
113.20			506.06		151.95	658.01	684
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	685
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	686
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	687
1,456.06			1,524.00		1,524.00	3,048.00	688
113.20			506.06		151.95	658.01	689
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	690
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	691
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	692
1,456.06			1,524.00		1,524.00	3,048.00	693
113.20			506.06		151.95	658.01	694
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	695
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	696
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	697
1,456.06			1,524.00		1,524.00	3,048.00	698
113.20			506.06		151.95	658.01	699
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	700
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	701
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	702
1,456.06			1,524.00		1,524.00	3,048.00	703
113.20			506.06		151.95	658.01	704
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	705
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	706
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	707
1,456.06			1,524.00		1,524.00	3,048.00	708
113.20			506.06		151.95	658.01	709
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	710
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	711
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	712
1,456.06			1,524.00		1,524.00	3,048.00	713
113.20			506.06		151.95	658.01	714
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	715
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	716
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	717
1,456.06			1,524.00		1,524.00	3,048.00	718
113.20			506.06		151.95	658.01	719
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	720
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	721
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	722
1,456.06			1,524.00		1,524.00	3,048.00	723
113.20			506.06		151.95	658.01	724
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	725
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	726
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	727
1,456.06			1,524.00		1,524.00	3,048.00	728
113.20			506.06		151.95	658.01	729
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	730
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	731
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	732
1,456.06			1,524.00		1,524.00	3,048.00	733
113.20			506.06		151.95	658.01	734
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	735
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	736
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	737
1,456.06			1,524.00		1,524.00	3,048.00	738
113.20			506.06		151.95	658.01	739
1,113.78	1,000.00	137.80	14,033.43		2,027.18	16,060.61	740
647.77	12.19	54.80	1,218.02	465.00	471.83	2,174.85	741
1,136.74	200.00	30.87	1,771.31	300.00	680.58	3,066.80	742
1,456.06			1,524.00		1,524.00	3,048.00	743
113.20			506.06		151.95	658.01	744
1,113.78	1,						

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

Number	Towns	Total general government expenditures	Total municipal/industrial expenditures	Total protection of town property expenditures	Total health department expenditures
715	Sutherland	475.00	7,193.50	1,247.00	243.65
716	Swainsdale	177.35	90.00	206.15	
717	Swan	172.75			20.85
718	Swea City	811.00	973.68	631.37	605.89
719	Tabor	373.78	31,686.49	1,473.38	84.30
720	Templeton	485.28	3,442.21	875.00	3.75
721	Tennant	349.78	5,736.20	50.00	
722	Terrill	1,028.60	1,498.78	404.39	
723	Thayer	731.96	273.30		
724	Thompson	226.35	2,980.84	1,288.48	10.00
725	Thor	442.11	32.50	168.60	
726	Thornburg	61.59	297.00	67.20	150.90
727	Thornton	286.97	58.40	275.07	10.00
728	Thurman	172.66	182.60	371.80	
729	Tiffin	143.12			
730	Tingley	336.59	5,469.63	90.00	
731	Titons	199.00		946.40	
732	Toronto	257.61		69.00	
733	Toronto	1,461.32	36,525.30	1,539.69	80.23
734	Treznor	388.77		42.35	67.50
735	Tripoli	1,821.31	1,754.74	1,839.56	
736	Truesdale	105.00	1,009.49		
737	Truro	131.00	68.04	120.00	
738	Turin	298.82			
739	Udel	136.39			
740	Underwood	1,682.06	718.43		
741	Union	750.00	1,728.10	1,400.00	450.00
742	Unionville	91.46	358.20		
743	University Park	33.32		28.67	
744	Urbana	296.36	3,768.75	273.98	12.00
745	Urbandale	51.10		305.00	86.00
746	Ute	1,596.37	6,887.99	368.00	
747	Vail	331.29	5,083.47	2,741.62	68.00
748	Valeria	49.56			
749	Van Horn	581.25	1,212.26	170.00	150.00
750	Van Meter	266.94	95.00		
751	Van Wert	87.38			8.70
752	Varina	231.40	2,567.77	104.88	30.35
753	Victor	353.49	2,981.78	909.00	239.20
754	Vincent	232.94	103.33	300.73	81.65
755	Vining	37.61			
756	Volga City	183.93		54.00	
757	Wadena	138.12	190.32		
758	Walcott	249.21	1,089.32	1,388.32	
759	Walker	474.15	1,919.69	77.89	
760	Wallingford	27.00	356.66		
761	Wall Lake	1,322.87	7,741.09	1,958.00	332.00
762	Walnut	1,682.33	19,313.97	800.00	90.00
763	Wapello	970.90	2,480.59	1,629.66	60.00
764	Waukegan	335.25	432.17		
765	Waterville	52.50	4,275.37	104.77	
766	Waucoma	532.49	70.00	1,249.07	
767	Waukegan	1,348.76	6,238.94		
768	Wayland	417.98	22.00	519.35	
769	Webb	151.15	360.12		
770	Webster	136.94			
771	Weldon	196.25		2.50	11.50
772	Wellman	1,043.79	6,492.56	675.00	
773	Wellsburg	1,110.43	2,593.18	274.65	84.67
774	Welton	12.05			
775	Wesley	187.72	1,354.83	365.00	8.00
776	West Bend	888.94	7,637.23	748.60	
777	West Branch	429.04	4,396.32	1,038.54	175.30
778	West Burlington	1,399.79	5,478.31	224.80	310.00
779	West Chester	217.90	306.60		

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1925	Grand total for year	Number
4,005.07	678.44		13,843.35		13,636.39	26,479.74	715
212.34	602.08		1,287.92		506.04	1,794.99	716
285.65	78.78		538.05		190.70	728.75	717
1,980.52	19,639.84	284.38	16,065.38		3,461.71	23,461.24	718
2,335.73	18,790.43	411.10	45,622.30	24,694.03		86,342.32	719
808.28	270.00	3.27	6,888.79		3,216.25	8,105.05	720
111.66	102.50	3.00	6,412.54		1,916.24	8,328.78	721
429.85	1,461.50	1.37	4,814.49		7,785.44	12,579.93	722
84.59			1,089.36		318.47	1,407.83	723
2,011.56	1,864.50		7,897.72	1,809.56		5,213.13	724
950.75	587.50		2,211.46		273.78	2,485.24	725
97.29			638.89		1,699.14	1,699.03	726
1,533.14	247.17		2,430.75		2,064.07	5,494.82	727
799.51		100.71	1,937.27		1,010.56	2,947.83	728
418.75	317.66		890.14	82.39	26.15	888.05	729
792.78	1,284.40		7,874.40		1,308.81	9,183.21	730
2,585.35			3,731.36		1,030.80	4,762.15	731
583.39			909.91		619.11	1,529.02	732
2,762.34	6,217.82	19.95	47,706.62	1,968.50	23,234.68	71,000.00	733
453.80			2,162.67		6,233.15	8,396.82	734
3,129.67	2,093.50		11,029.78		1,806.06	12,836.84	735
398.26	1,024.88		3,192.61		443.00	3,635.61	736
1,579.08		20.00	1,918.12		2,077.19	3,995.31	737
212.63			431.45		1,042.19	1,254.82	738
384.94	800.33		969.99		806.94	1,786.97	739
170.20	1,150.00		3,629.60	974.01	3,522.61	8,147.31	740
1,443.34	1,381.50		7,157.94		9,882.61	16,040.55	741
241.14	150.00	7.35	848.21	162.75	1,200.82	2,211.79	742
449.00	394.58		717.37		490.37	1,207.74	743
185.40	1,440.00		5,370.49		3,494.71	9,465.20	744
1,027.61	92.63	2.60	1,565.84	467.02	2,154.15	4,187.01	745
956.64	21,388.69	1,063.12	31,680.50	333.22	8,146.32	40,190.24	746
612.42	8,146.22		16,314.02		106.69	18,420.71	747
224.30	150.00		2,825.89	28.00	3,251.96	3,280.48	748
2,461.70	1,838.33		6,313.67		10,513.04	17,026.58	749
849.22		332.46	1,441.62	1,632.14	494.20	3,538.02	750
804.88			900.06		1,671.54	2,572.60	751
190.05	600.00	5.08	4,029.48		2,753.73	6,783.21	752
3,972.98	180.00	12.43	8,568.88	110.56	3,715.31	11,797.74	753
509.56	1,002.32		2,871.03		190.61	3,061.64	754
535.98	354.00		958.97		506.54	1,465.51	755
2,027.72		194.70	2,460.35		861.97	3,322.32	756
249.21		.35	912.92		442.96	1,355.88	757
578.13		521.61	5,316.87	6,300.09	14,662.06	27,599.00	758
1,140.13		1,045.61	4,014.28	2,432.77	769.25	8,816.41	759
777.88			1,061.54	300.00	2,975.84	4,367.38	760
1,834.52	8,786.02		21,084.00		22,508.24	43,622.74	761
1,366.03	12,281.10		35,342.49		5,066.74	41,090.23	762
4,801.36	30,083.75	688.66	40,623.85	13,622.15	6,598.72	62,517.70	763
1,664.30	8,499.50		7,739.61		16,089.56	23,828.37	764
1,102.00	448.00		5,982.88		1,348.86	7,339.44	765
1,237.58		90.00	3,179.14	2,900.23	1,019.30	7,098.69	766
2,969.12	734.00		11,320.82		8,679.70	19,991.52	767
2,787.79	82.50		8,779.82		6,688.31	9,467.66	768
289.97			862.84		2,278.61	3,160.86	769
576.81		50.00	768.75		918.22	1,681.97	770
994.48			1,304.73		435.48	1,640.21	771
6,045.00			14,250.05		3,163.08	16,418.08	772
2,144.51	12,181.58		18,094.34		27,005.20	45,099.64	773
344.40			366.45		1,556.81	1,913.26	774
1,080.75	3,640.64	21.19	6,511.63	202.51	2,860.62	9,564.70	775
240.00	4,840.00		13,854.77		2,966.53	16,860.30	776
5,161.04	7,399.73	93.10	19,264.04		8,066.51	27,360.55	777
908.39	2,233.00	73.58	8,794.37		4,896.38	13,651.19	778
562.80		333.08	1,479.49		328.22	1,807.71	779

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

Number	Towns	Total general government expenditures	Total municipal industrial expenditures	Total protection of life and property expenditures	Total health department expenditures
780	Westfield	291.52	1,632.12	14.50	
781	Westgate	237.59	611.64	88.00	
782	West Liberty	2,929.94	30,574.97	2,007.50	1,475.25
783	West Mitchell (P. O. Mitchell)	32.00			
784	Westphalia	115.92			
785	West Okoboji	941.33			
786	West Point	856.33	5,175.95	425.65	5.00
787	West Side	1,532.46	994.59	22.51	334.50
788	West Union	2,189.09	15,997.81	8,143.78	29,037.84
789	Wheatland	519.74	1,789.88	1,386.60	5.00
790	Whiting	782.62	11,357.43	223.83	36.61
791	Whittemore	503.82	6,902.46	218.40	
792	Whitten	159.39	6.65	21.00	
793	Wiley (Carroll P. O.)	54.24			
794	Williams	541.85	1,050.60	514.00	80.37
795	Williamsburg	3,633.00	4,200.00	2,467.20	2,736.23
796	Williamson	404.23		959.06	
797	Wilton Junction	865.21	17,559.81	1,744.44	9.25
798	Winfield	2,837.76	4,443.42	80.89	
799	Winthrop	2,709.34	10,143.63		
800	Wiota	139.25		3.25	5.00
801	Woden	86.19		19.00	
802	Woodbine	1,462.52	6,462.04	4,777.50	
803	Woodburn	83.94	251.34	132.00	12.00
804	Woodward	1,067.27	20,088.22	174.15	76.00
805	Woolstock	170.00	2,969.30	309.84	
806	Worthington	264.68		138.23	
807	Wyoming	1,940.55	1,717.56	15.06	
808	Yale	419.90	907.07	296.65	
809	Yetter	161.40			
810	Yorktown	867.93	31.19	214.00	2.75
811	Zearing	346.54	1,670.31	637.40	32.18
812	Zwingle	47.73		53.75	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
324.28	847.94	665.70	3,777.06	692.00	1,274.58	5,744.33	780
516.42	1,007.00	82.26	3,132.31		298.40	5,430.71	781
2,322.79	4,464.00		44,574.45		58,478.63	72,753.66	782
168.85			225.83		8.77	234.62	783
216.43			332.35		219.13	551.48	784
195.50			1,136.83			1,136.83	785
1,607.37	8,223.98	145.37	16,509.65	1,760.00	7,897.94	26,107.59	786
1,144.30	397.50		4,906.07		4,308.06	8,494.13	787
8,637.32	21,631.45	1,314.09	81,970.38	6,292.35	15,037.16	103,200.89	788
1,990.07		30.25	5,671.54	607.82	9,002.50	3,263.14	789
773.11	227.85	1,777.16	15,202.61		10,193.16	25,395.77	790
956.97	2,434.00		11,114.25		8,329.15	19,434.40	791
534.95			721.83		1,336.99	2,058.82	792
75.63		60.00	179.87		633.11	812.98	793
1,976.60	6,840.75	228.06	11,741.29		9,378.45	21,119.74	794
4,978.83	36,405.48		54,639.49	561.28	36,006.25	91,104.02	795
498.32		170.89	2,092.00		756.49	2,348.89	796
2,777.96	2,745.00	50.00	25,982.67	57.50	4,727.31	30,447.48	797
338.85	16,780.52	268.67	24,795.02	4,963.92	2,225.70	32,021.64	798
			12,913.97		306.42	13,309.39	799
480.45	1,619.76	2.24	2,249.95		2,774.36	5,024.31	800
762.57	372.00		1,234.76		1,662.92	2,897.68	801
2,679.55	29,200.00		44,611.91		34,941.56	78,653.47	802
1,686.97		6.07	1,830.32		200.12	1,780.44	803
1,141.21	7,986.45		30,553.60		1,892.74	39,447.34	804
156.05	666.25		4,268.14	7.00	9,298.09	13,673.83	805
437.00			839.81		414.48	1,254.29	806
1,900.05	925.00		6,438.22		2,282.42	8,780.94	807
988.32	1,795.00	65.65	4,573.59		7,850.28	12,807.87	808
212.15			373.55		822.23	1,105.78	809
536.27	184.00		1,826.14		824.33	2,650.47	810
1,623.21	2,040.00		6,849.64		3,686.30	10,535.94	811
637.79		186.00	950.27	300.00	652.28	1,889.55	812

TABLE NO. 3—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
	Grand totals .....	\$ 4,881,784.49	\$ 3,637,378.85	\$ 145,098.45	\$ 346,380.89
1	Ackley.....	22,000.00	13,600.00	14,197.00	8,760.51
2	Ackworth.....	2,500.00			
3	Adair.....	11,600.00	3,500.00		3,543.00
4	Adel.....	1,000.00	30,200.00		
5	Afton.....	2,500.00	18,300.00		
6	Agency.....				
7	Answorth.....		4,300.00		
8	Akron.....	11,500.00	37,500.00		4,299.77
9	Albert City.....		28,700.00		
10	Albion.....				
11	Alburnett.....				250.00
12	Alden.....	19,213.69			
13	Alexander.....		4,500.00		
14	Alherton.....		500.00		
15	Allison.....		7,650.00		594.25
16	Alta.....	3,600.00			4,484.80
17	Alta Vista.....	35,000.00			
18	Alton.....	25,000.00			
19	Altoona.....				
20	Alword.....	7,500.00			
21	Andover.....				
22	Andrew.....				
23	Anita.....		4,000.00		2,741.74
24	Ankeny.....	58,210.40			
25	Anthon.....	20,000.00			
26	Aplington.....	8,100.00	12,900.00		49.40
27	Areadia.....		15,500.00		
28	Areber.....	5,900.00			
29	Aredale.....				725.00
30	Arlon.....				
31	Arispe.....	1,600.00			
32	Arlington.....		2,500.00		501.21
33	Armstrong.....		29,500.00		
34	Arnolds Park.....	7,900.00	19,000.00		
35	Arthur.....	14,100.00	24,500.00		8,144.84
36	Ashton.....	2,000.00			
37	Aspinwall.....				800.00
38	Atalissa.....	500.00	2,000.00		
39	Athelstan.....				
40	Atkins.....				609.95
41	Auburn.....	3,000.00			
42	Aurelia.....		32,400.00		
43	Aurora.....		3,500.00	6,000.00	87.14
44	Avoca.....				
45	Ayrshire.....	17,000.00	15,000.00	952.74	
46	Badger.....	22,200.00			9,756.73
47	Bagley.....	12,000.00			
48	Bailey.....	11,500.00	4,500.00		6,801.25
49	Baldwin.....				
50	Bancroft.....	15,500.00	14,500.00		
51	Barnes City.....		2,000.00		
52	Barnum.....				
53	Bassett.....				
54	Batavia.....				
55	Battle Creek.....	21,500.00			4,300.00
56	Baxter.....	16,500.00	25,000.00		
57	Bayard.....		14,300.00		
58	Beacon.....				
59	Beaconsfield.....		4,500.00		
60	Beaman.....				1,295.52
61	Beaver.....	7,000.00			
62	Bellevue.....				
63	Belmond.....	7,500.00	14,500.00		
64	Bennet.....		500.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
	\$ 125,410.00	\$ 85,995.48	\$ 9,222,057.16	\$ 3,837,546.79	\$ 271,528.66	\$ 20,412.96	\$ 4,129,488.41	
1			54,000.51		41,425.77		41,425.77	1
2			2,500.00					2
3			18,543.00	20,270.59			20,270.59	3
4			31,200.00	8,400.00			8,400.00	4
5			20,800.00					5
6								6
7			4,300.00					7
8			63,299.77	1,500.00			1,500.00	8
9			28,700.00					9
10			250.00					10
11			19,213.69	16,100.00			16,100.00	11
12								12
13		2,200.00	6,700.00					13
14			500.00					14
15		5,000.00	16,844.25	21,400.00			21,400.00	15
16			39,484.80	5,500.00			5,500.00	16
17								17
18			25,000.00					18
19								19
20			7,500.00					20
21								21
22								22
23								23
24			65,923.14	68,891.54			68,891.54	24
25			20,000.00					25
26			20,649.40					26
27			15,500.00					27
28			5,900.00					28
29			725.00					29
30			1,500.00					30
31			8,001.21					31
32			20,500.00	11,981.00			11,981.00	32
33			26,000.00					33
34			41,744.34	45,763.98			45,763.98	34
35			2,000.00					35
36			800.00					36
37			2,000.00					37
38			500.00					38
39								39
40			8,009.95					40
41			32,400.00					41
42			9,587.14					42
43								43
44			32,922.74	20,600.00			20,600.00	44
45			32,956.73					45
46			12,000.00					46
47			22,801.25					47
48								48
49								49
50			30,000.00	26,000.00			26,000.00	50
51			2,000.00					51
52								52
53								53
54								54
55			25,800.00	2,500.00			2,500.00	55
56			41,500.00	2,000.00			2,000.00	56
57			14,300.00					57
58								58
59			4,500.00					59
60			1,295.52					60
61	20.00		7,020.00					61
62				7,504.76			7,504.76	62
63			22,000.00	11,220.71			11,220.71	63
64			500.00					64

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
65	Benton				
66	Berkley				
67	Bernard				
68	Bertram				776.90
69	Bevington				
70	Birmingham				
71	Blairsburg				
72	Blairstown	5,000.00	6,500.00	11,000.00	1,255.17 6,000.00
73	Blakesburg				
74	Bianchard		1,000.00		265.00
75	Biossac				
76	Blockton	8,000.00			
77	Blue Grass	2,100.00			
78	Bode	9,500.00	14,500.00		
79	Bonaparte				
80	Bondurant	2,000.00			
81	Bouton				
82	Boxholm				
83	Boydton		6,500.00		
84	Bradlyville				129.39 805.29
85	Bradgate	10,000.00			
86	Brandon	20,000.00			
87	Brayton				
88	Breda	7,200.00			
89	Bridgewater				
90	Briston	48,300.00			
91	Bristow	15,000.00	2,500.00	200.00	
92	Britt	35,000.00			
93	Brooklyn	38,500.00			
94	Brunsville	7,000.00			343.00
95	Buckeye	2,500.00			1,000.00
96	Buck Grove	4,500.00			
97	Buffalo	1,000.00			
98	Buffalo Center	11,400.00			4,140.25 250.00
99	Burt	13,500.00	11,000.00		
100	Bussey				
101	Calamus				
102	Callendar		11,500.00		
103	Calmar	8,300.00	17,250.00		
104	Calumet				
105	Camanche				288.76
106	Cambridge				
107	Cantril		10,000.00		1,784.07
108	Carbon				
109	Carlisle				
110	Carpenter	7,900.00			
111	Carson	11,500.00			
112	Cascade	27,500.00	16,000.00		6,578.26
113	Casey		10,000.00		
114	Castalia		5,000.00		
115	Castana	3,000.00	11,500.00		
116	Castle Hill R. F. D. Waterloo	2,500.00			
117	Cedar Heights (R. F. D. Waterloo)				1,400.00
118	Center Junction	2,200.00			
119	Center Point	7,000.00			
120	Central City	9,000.00	10,000.00		
121	Charlotte		9,000.00		
122	Charter Oak		9,000.00		
123	Chatsworth		36,500.00		
124	Chelsea				
125	Chester	7,000.00			319.00
126	Chillicothe				
127	Churdan	32,000.00			
128	Cincinnati				10.10
129	Clare				500.00
130	Clarence	7,000.00	9,500.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							65
							66
		776.00					67
							68
							69
		1,255.17					70
		26,500.00		975.82		975.82	71
							72
		1,265.00					73
							74
		8,000.00					75
		2,100.00					76
		24,000.00	7,500.00			7,500.00	77
							78
		2,000.00					79
							80
							81
							82
	6,700.00	13,329.30	5,000.00			5,000.00	83
		805.29					84
		10,000.00					85
		30,000.00	11,000.00			11,000.00	86
							87
		7,200.00					88
							89
		48,300.00	5,500.00			5,500.00	90
		17,000.00					91
		35,000.00					92
		38,543.66					93
		7,000.00					94
		3,500.00					95
		4,500.00					96
		1,000.00					97
		15,549.25					98
		24,750.00	1,500.00			1,500.00	99
							100
							101
		11,500.00					102
		25,539.00					103
		288.76					104
		11,784.07					105
							106
							107
							108
		7,900.00					109
		11,500.00	7,500.00			7,500.00	110
		50,078.86	35,000.00			35,000.00	111
		10,000.00					112
		2,000.00					113
		14,500.00					114
		2,500.00	3,800.00			3,800.00	115
		1,400.00	77,200.00			77,200.00	116
		2,200.00					117
		7,000.00					118
		10,000.00	10,642.49			10,642.49	119
		9,000.00					120
		26,500.00	4,500.00			4,500.00	121
							122
		7,310.00					123
							124
							125
							126
		32,010.10	4,900.00			4,900.00	127
		500.00					128
		9,600.00					129
		7,000.00					130



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
197	Dolliver	4,500.00			
198	Donahue	3,500.00			
199	Donnan				
200	Donnellson		8,000.00		
201	Doon				
202	Dougherty	20,500.00			1,750.00
203	Dow City	2,800.00	6,000.00		
204	Dows				1,350.70
205	Drakeville	9,000.00			
206	Dumont		13,100.00		7.80
207	Duncombe				1,500.74
208	Dundee	6,800.00			
209	Dunkerton				
210	Dunlap				3.94
211	Durant	24,000.00	32,000.00		
212	Dysart	15,500.00			
213	Earlham	25,500.00	8,000.00		
214	Earling	23,300.00	8,000.00		
215	Earville				
216	Early				
217	Eddyville	13,100.00	17,500.00		1,701.42
218	Edenville (Rhodes P. O.)	5,500.00	16,000.00		857.68
219	Edgewood	24,000.00			
220	Eiberon				949.40
221	Eldridge		1,000.00		
222	Elgin	27,500.00			123.39
223	Elkader				8,202.06
224	Elkhart		9,000.00		
225	Elk Horn	8,000.00			
226	Elkport				
227	Elliott	8,000.00	2,000.00		1,731.33
228	Elston				
229	Ellsworth				312.07
230	Elms	13,000.00	15,500.00		
231	Elm		9,000.00		
232	Emerson				
233	Epworth	5,500.00	2,000.00		
234	Essex				
235	Every	31,500.00			
236	Exira	7,000.00	23,500.00		
237	Exline				
238	Fairbank	10,000.00			3,053.50
239	Farley		13,800.00		
240	Farmersburg				
241	Farmington				
242	Farnhamville				954.54
243	Farragut	33,500.00	13,000.00	3,000.00	
244	Fayette	1,800.00	3,500.00	800.00	
245	Fenton	17,000.00			
246	Ferguson	4,500.00			693.20
247	Fertile	4,000.00			
248	Floris				
249	Floyd	15,500.00			
250	Fonda				
251	Fontanelle		18,000.00		22.50
252	Fort Atkinson				
253	Postoria	5,000.00			
254	Franklin				
255	Fraser		4,500.00		
256	Friedricksburg				
257	Frederika				
258	Fredonia (Via R. F. D. Letts)				
259	Fremont				
260	Gal		9,000.00		
261	Galva				
262	Garber				1,326.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		4,500.00					197
		3,500.00					198
							199
		8,000.00					200
		22,050.00	18,500.00			18,500.00	201
		5,000.00					202
		10,133.70	9,000.00			9,000.00	203
		9,000.00					204
		13,107.80	17,700.00			17,700.00	206
		8,000.74					207
							208
							209
	12,000.00	68,003.94	6,000.00	114,730.82		130,730.82	210
		16,000.00	3,520.07			3,520.07	211
		35,500.00	12,241.50			12,241.50	212
		31,300.00					213
							214
							215
		32,301.42					216
		22,157.68					217
		5,500.00					218
		24,949.40					219
							220
		1,000.00					221
		27,623.39					222
		8,202.06					223
		9,000.00					224
		8,000.00					225
		1,731.33					226
		10,400.00	31,500.00			31,500.00	227
		312.07					228
		15,500.00					229
		22,000.00	10,300.00			10,300.00	230
							231
		7,500.00					232
							233
		31,500.00					234
		30,500.00	23,000.00			23,000.00	235
		3,053.50					236
		14,000.00					237
		13,800.00					238
		954.54					239
		15,000.00					240
		32,500.00					241
		5,700.00					242
		17,000.00					243
		5,130.20					244
		4,000.00					245
		15,500.00					246
							247
		18,022.50					248
		8,000.00					249
							250
		4,500.00					251
							252
							253
							254
							255
							256
							257
							258
							259
		9,000.00					260
							261
		1,326.00					262



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
329	Hinton		8,000.00		
330	Holland				
331	Holstein	15,500.00	68,000.00		
332	Holy Cross (Via N. Buena Vista)				
333	Hopsville		7,036.50		
334	Hopkinton	2,000.00	0,000.00		
335	Hornbek	9,000.00	10,000.00		
336	Hospera				10.80
337	Hubbard				
338	Hudson	4,500.00	8,500.00	3,500.00	6,000.00
339	Hull				
340	Humeson				
341	Hurstville				
342	Huxley		31,000.00		
343	Imogene	2,500.00			
344	Inwood	15,000.00			2,284.49
345	Ionia				
346	Ireton	11,800.00	3,000.00	1,800.00	
347	Irwin	4,000.00	3,500.00		560.05
348	Jackson Junction				
349	Jannica	9,000.00			
350	Janesville				
351	Jesup	18,400.00	3,000.00		30.20
352	Jewell Junction (P. O. Jewel)	18,000.00	19,000.00		2,484.00
353	Jolia	6,000.00			141.00
354	Jolley		5,000.00		
355	Kalona			2,500.00	
356	Kamrar		4,000.00		
357	Kanawha	4,500.00	20,500.00		416.65
358	Kellerton				
359	Kelley		8,000.00		
360	Kellogg				
361	Kensett				
362	Kent		5,000.00		
363	Konwood Park	23,500.00			8,502.20
364	Kosauqua	3,500.00			
365	Keota	23,000.00			
366	Koswick				
367	Keystone		11,000.00		
368	Kimballton		24,500.00		
369	Kingsley	14,500.00			437.43
370	Kinross		1,900.00		
371	Kirkman				
372	Kirkville	2,700.00			
373	Kliron				
374	Klemme	27,500.00			
375	Kulerim				
376	Knowlton (Via Diagonal)				
377	Lacoma	13,000.00			
378	Ladara	16,000.00			
379	Lakota		3,334.75		
380	Lake Mills	48,000.00			3.00
381	Lake Park	2,000.00			19.65
382	Lake View	10,500.00			50.00
383	Lamoni	4,000.00	40,000.00		15.00
384	Lamon		4,500.00		
385	Lamotte				
386	Lanesboro				
387	Lansing	7,000.00	5,500.00		
388	La Porte City	10,500.00			
389	Larchwood	1,500.00	7,500.00		
390	Larrabee	4,500.00			
391	Latimer				
392	Laurel				132.15
393	Laurens	42,300.00			
394	Lawler	6,000.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		8,000.00					329
		83,500.00	154,000.00			154,000.00	330
							331
							332
		7,036.50					333
		11,000.00	1,100.00			1,100.00	334
		25,000.00	1,000.00			1,000.00	335
		10.80	2,000.00			2,000.00	336
		23,000.00	13,000.00			13,000.00	337
			27,500.00			27,500.00	338
							339
							340
							341
		31,000.00					342
		2,500.00					343
		17,284.49					344
		16,600.00	21,271.00			21,271.00	345
		8,000.95					346
		9,000.00					347
	300.00	300.00					348
		16,416.20					349
		39,484.00		1,086.05		1,086.05	350
		6,141.00					351
		5,000.00					352
		2,500.00					353
		4,000.00					354
4,500.00		38,916.00	13,329.35			13,329.35	355
							356
		5,000.00					357
							358
		5,000.00					359
							360
							361
		5,000.00					362
		32,002.20	12,808.54	108.12		13,006.66	363
		2,500.00					364
		23,000.00					365
							366
		11,000.00					367
		24,500.00					368
		14,667.43	77,500.00	1,000.00		79,100.00	369
		1,900.00					370
		2,700.00					371
							372
		27,500.00					373
							374
							375
							376
		12,000.00					377
		16,000.00					378
		5,334.75					379
		48,000.00	2,300.00			2,300.00	380
		2,000.00	27,000.00			27,000.00	381
		10,519.65					382
10,000.00		54,100.39	30,507.23			30,507.23	383
		4,515.00					384
							385
							386
		12,500.00					387
		16,500.00	29,000.00			29,000.00	388
		9,000.00					389
		4,500.00					390
							391
							392
		42,432.15		5,907.96		5,907.96	393
		6,000.00					394











TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
725	Thor		1,500.00		
726	Thornburg				
727	Thornton	6,500.00			11.70
728	Thurman				
729	Tiffin				120.61
730	Tingley				
731	Tionka				
732	Toronto				
733	Traer		84,000.00		1,517.89
734	Treyzor	13,000.00			
735	Tripoli	6,500.00			
736	Truesdale		2,000.00		
737	Truro				
738	Turin				
739	Udell				
740	Underwood		3,000.00		694.11
741	Union	6,400.00	5,400.00		
742	Unionville		2,000.00		
743	University Park				
744	Urbana	7,500.00			
745	Urbandale	3,000.00			200.00
746	Ute	400.00			197.00
747	Wall	3,000.00	13,500.00		
748	Valeria	2,900.00			28.90
749	Van Horn		35,000.00		
750	Van Meter				946.50
751	Van Wert				
752	Varna		9,500.00		
753	Victor	3,000.00			421.67
754	Vincent	10,500.00			
755	Vining	75.00			
756	Voiga City				
757	Wadena				
758	Walcott				3,800.00
759	Walker				
760	Wallingford				200.00
761	Wall Lake	12,000.00			
762	Walnut	12,500.00	37,900.00	22,292.35	
763	Wapello		47,200.00		12,114.25
764	Washta	2,000.00	22,900.00		
765	Waterville	400.00	3,200.00		
766	Waucoma				2,300.00
767	Waukesha	4,000.00			
768	Wayland				
769	Webb				
770	Webster				
771	Weldon				2.75
772	Wellman				
773	Wellburg	2,500.00	1,500.00		480.64
774	Wellton				
775	Wesley		15,900.00		
776	West Bend		19,900.00		
777	West Branch	20,000.00	1,500.00		28.55
778	West Burlington		19,850.00		
779	West Chester				
780	Westfield		5,900.00		662.60
781	Westgate	6,500.00			752.50
782	West Liberty	5,600.00	11,000.00		
783	West Mitchell (P. O. Mitchell)				
784	Westphalia				
785	West Okoboji				1,136.88
786	West Point	7,000.00	10,500.00		1,230.00
787	West Sida				
788	West Union	60,024.48			5,928.55
789	Wheatland				314.05
790	Whiting		4,680.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		1,500.00					725
		6,511.70					727
		120.61					729
		2,300.00					733
		88,317.89					734
		13,000.00					735
		6,500.00					736
		2,000.00					738
		3,694.11					739
		14,700.00					741
		2,000.00					743
		7,500.00					744
		3,200.00					745
		597.05	18,000.00			18,000.00	746
		18,500.00	12,500.00			12,500.00	747
		2,928.00					748
		35,000.00					749
		946.50					750
		9,500.00					752
		3,421.67					753
		10,500.00					754
		75.00					755
		3,800.00					757
		200.00					759
		12,000.00	5,500.00			5,500.00	761
		71,322.35	4,000.00			4,000.00	762
	152.50	59,486.16	62,600.00			62,600.00	763
		24,900.00	7,000.00			7,000.00	764
		3,600.00					765
		2,300.00					766
		4,000.00			1,500.00	1,500.00	768
		2.75					771
		4,460.64	20,022.48			20,022.48	773
		15,000.00	9,351.18			9,351.18	774
		19,000.00					776
		27,328.28	3,258.00			3,258.00	777
		19,950.00					778
		5,662.60					780
		7,252.50					781
		16,900.00					782
		1,136.88					785
		18,800.00					786
		60,018.25	60,480.55			60,480.55	788
		314.05					789
		4,680.00					790

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
791	Whittemore.....	1,500.00			
792	Whitten.....		9,000.00	10,500.00	
793	Wiley (Carroll P. O.).....				
794	Williams.....	10,500.00			
795	Williamsburg.....				
796	Williamson.....				
797	Wilton Junction.....				1,306.49
798	Winfield.....	67,800.00			
799	Winthrop.....	8,000.00		1,000.00	
800	Wota.....		8,000.00		
801	Woden.....	1,800.00			
802	Woodbine.....	62,500.00			
803	Woodburn.....				
804	Woodward.....	32,500.00			
805	Woolstock.....		1,500.00		
806	Worthington.....				
807	Wyoming.....	12,500.00			
808	Yale.....	13,000.00			
809	Yetter.....				
810	Yorktown.....		1,100.00		
811	Zearing.....		36,000.00		
812	Zwingle.....				150.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscel. laneous debts	Total special debts	Number
		21,000.00					791
							792
							793
	15,000.00	26,400.00	11,800.00			11,800.00	794
							795
	800.00	2,106.49					796
							797
		67,800.00					798
		7,000.00					799
		8,000.00					800
		1,800.00					801
		62,500.00	96,000.00			96,000.00	802
							803
		32,500.00	1,000.00			1,000.00	804
			1,500.00				805
							806
		12,500.00					807
		13,000.00					808
							809
			1,100.00				810
		36,000.00					811
		150.00					812

TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
	Grand total.....	\$ 212,149,831	\$ 68,095,144	\$ 27,346,060
1	Ackley.....	1,133,884	228,712	100,172
2	Ackworth.....	23,160	8,500	37,468
3	Adair.....	388,740	123,452	38,928
4	Adel.....	962,780	213,692	32,272
5	Adrian.....	345,632	90,716	36,328
6	Agency.....	192,178	37,956	38,908
7	Ainsworth.....	159,588	84,732	22,800
8	Akron.....	566,182	193,244	42,312
9	Albert City.....	342,430	173,496	16,136
10	Albion.....	134,428	41,836	9,702
11	Alburnet.....	139,160	80,684	—
12	Alden.....	385,960	86,956	42,768
13	Alexander.....	287,484	72,268	41,444
14	Alerton.....	551,350	85,104	38,228
15	Allison.....	322,636	109,760	39,760
16	Alla.....	591,904	159,732	36,984
17	Ala Vista.....	395,384	14,500	—
18	Alton.....	513,064	144,600	146,724
19	Altoona.....	277,836	29,224	—
20	Alvord.....	526,394	50,512	16,240
21	Andover.....	31,880	10,848	—
22	Andrew.....	98,432	28,636	1,312
23	Anita.....	590,388	127,992	44,872
24	Ankeny.....	374,700	61,832	15,536
25	Anthony.....	388,404	142,172	84,048
26	Applington.....	277,348	37,600	23,008
27	Arcadia.....	337,488	64,372	4,372
28	Archer.....	40,282	37,360	15,062
29	Arcadia.....	72,820	46,440	26,948
30	Arlon.....	78,556	30,264	86,300
31	Arling.....	54,132	—	10,816
32	Arlington.....	316,352	128,720	—
33	Armstrong.....	384,048	104,592	24,068
34	Arnolds Park.....	592,888	53,324	38,476
35	Arthur.....	210,348	—	—
36	Ashton.....	349,944	189,248	57,696
37	Aspinwall.....	43,812	11,724	15,516
38	Atalissa.....	79,620	23,600	7,720
39	Atbelstan.....	40,516	16,606	16,800
40	Atkins.....	275,704	78,576	39,160
41	Atburn.....	306,120	124,834	32,088
42	Aurelia.....	353,984	144,768	36,504
43	Aurora.....	129,448	47,876	22,272
44	Avoens.....	833,504	160,888	59,728
45	Ayrshire.....	266,348	89,716	13,964
46	Badger.....	90,400	36,456	—
47	Bagley.....	273,294	99,200	15,516
48	Bailey.....	494,312	38,532	172,772
49	Baldwin.....	47,044	38,304	27,712
50	Bancroft.....	229,300	85,656	37,320
51	Barnes City.....	302,812	81,704	39,676
52	Barnum.....	36,298	28,312	46,320
53	Bassett.....	58,104	22,844	16,448
54	Batavia.....	187,164	76,336	7,536
55	Battle Creek.....	414,840	102,784	19,584
56	Baxter.....	383,392	176,180	16,640
57	Bayard.....	363,240	397,068	—
58	Beacon.....	8,300	8,300	99,932
59	Beaconsfield.....	85,790	10,432	22,760
60	Beaman.....	64,596	61,326	12,084
61	Beaver.....	61,156	—	—
62	Bellevue.....	1,037,684	257,252	65,164
63	Belmond.....	1,250,604	230,300	168,100
64	Bennett.....	267,048	121,900	21,700

AS OF JANUARY 1, 1925—LEVIES AS OF SEPTEMBER 1, 1925

Telephone, tele- graph, tele- graph and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands in corporate limits	Mills levied on lands	Total levies for all funds	Number
\$ 2,468,485	\$ 309,959,320	\$ 77,499,860	\$ 91,566,847	\$ 19,142,815		\$ 3,492,654.29	
10,536	1,476,284	369,071	961,810	91,488	5	18,693.20	1
509	69,628	17,407	46,736	5	5	585.00	2
1,324	552,844	138,161	512,225	54,484	5	12,797.50	3
7,722	1,215,896	303,974	579,925	—	—	13,203.11	4
1,970	474,673	118,968	425,274	8,382	6	4,922.62	5
1,644	234,730	61,680	262,706	—	5	15,500.00	6
1,660	209,269	77,315	342,782	5,808	5	2,748.00	7
9,920	818,828	202,270	330,750	20,856	5	5,426.50	8
4,448	536,500	134,125	271,999	9,916	5	6,318.00	9
1,170	187,252	46,813	180,137	8,900	5	1,676.00	10
76,833	278,676	69,169	74,250	—	—	600.00	11
11,650	526,640	121,600	489,730	28,840	5	8,630.00	12
2,028	403,824	100,956	196,356	—	1.02	2,925.00	13
4,968	680,256	170,964	415,268	37,792	5	6,909.00	14
4,496	473,532	118,532	282,692	194,052	5	7,400.00	15
7,252	789,876	197,460	889,800	49,856	5	10,425.00	16
792	321,676	80,419	106,000	—	—	1,906.00	17
3,108	807,556	201,580	328,100	48,762	5	10,600.00	18
307,000	76,765	178,446	79,604	—	—	2,069.00	19
308,618	77,012	66,840	3,952	—	5	3,886.00	20
680	53,768	11,912	37,600	9,500	—	9,431.52	21
1,120	11,280	28,095	175,250	—	—	1,200.00	22
4,124	767,436	191,859	440,730	19,200	5	9,965.50	23
1,164	445,232	113,268	300,000	55,840	5	7,125.00	24
4,332	563,976	146,964	492,280	22,452	—	6,510.00	25
916	458,872	114,718	685,732	—	—	2,823.00	26
226,820	83,768	233,400	45,335	—	5	—	27
22,684	15,062	23,171	27,460	—	—	941.00	28
848	157,056	39,264	—	48,116	5	1,885.00	29
3,264	398,284	49,596	15,600	—	—	1,578.00	30
256	63,768	21,178	92,716.00	21,100	4.6	8,189.00	31
266	445,972	111,288	268,600	—	—	5,800.00	32
7,062	519,800	129,950	128,400	10,100	—	7,969.40	33
3,140	687,828	171,967	156,200	—	—	10,700.78	34
301,632	75,408	55,800	4,910.00	—	—	—	35
597,138	149,282	166,300	43,172	—	7.3	13,227.00	36
444	71,986	39,100	5,670	—	—	944.27	37
320	120,620	30,120	—	—	—	—	38
232	73,744	18,496	7,300	—	—	300.00	39
1,068	389,448	97,562	193,950	15,292	—	2,153.00	40
755,932	188,984	18,536	—	21,440	5	8,189.00	41
8,068	249,824	137,824	329,050	45,568	—	4,500.00	42
49,890	199,896	49,890	42,910.00	—	—	1,450.00	43
6,706	1,009,916	265,229	1,248,149	55,444	—	10,866.00	44
1,648	362,616	90,264	12,000	—	5	5,968.00	45
1,768	367,820	46,986	1,381,120	45,022	5	1,770.00	46
1,912	359,852	97,638	334,025	5,800	5	4,136.00	47
2,424	708,040	177,010	10,850	487,140	5	1,607.00	48
1,028	214,026	28,224	72,250	12,032	5	1,450.00	49
3,472	425,748	106,437	155,236	—	—	8,285.00	50
352	315,876	78,844	86,790	1,540	6	2,819.00	51
9,100	114,900	25,500	85,194	—	5	1,825.00	52
924	92,820	23,205	29,700	14,892	7.1	—	53
456	271,492	67,872	139,905	—	—	2,964.00	54
1,944	539,292	134,813	392,200	—	5	7,969.02	55
3,616	352,888	138,888	1,026,967	15,506	5	12,465.00	56
8,068	399,852	97,638	822,940	9,690	7	2,900.00	57
1,670	670,308	167,577	—	—	—	—	58
2,308	190,040	47,510	44,490	24,430	5	1,230.00	59
784	129,700	32,425	—	—	—	—	60
—	139,700	34,509	101,117	8,756	—	1,242.25	61
—	19,572	—	—	—	—	705.31	62
3,176	1,363,276	340,819	820,680	—	—	10,150.00	63
4,706	1,673,800	418,450	700,547	120,000	5	15,500.00	64
1,200	421,344	105,238	381,076	2,700	5	2,600.00	64

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

Number	Towns	ASSESSED VALUATION OF		
		Real property	Personal property	Railroad property
65	Benton.....	61,072	20,068	16,084
66	Berkey.....	38,272	20,000	
67	Bernard.....	60,580	50,172	5,806
68	Bertram.....	59,900	11,548	59,732
69	Beverington.....	34,924	20,792	7,780
70	Birmingham.....	237,152	97,748	42,824
71	Blairsburg.....	128,740	90,476	22,008
72	Blairstown.....	350,469	88,512	15,148
73	Blakesburg.....	186,864	23,740	16,756
74	Blanchard.....	167,452	59,888	14,740
75	Blencoe.....	109,248	61,622	36,948
76	Bloekton.....	234,000	80,256	28,600
77	Blow Grass.....	149,200	42,572	5,472
78	Bode.....	213,992	65,656	15,452
79	Bonaparte.....	229,112	91,812	17,828
80	Bondurant.....	200,000	40,000	
81	Bouton.....	117,402	28,582	11,772
82	Bozholm.....	195,884	80,476	16,000
83	Boydton.....	192,740	89,440	15,516
84	Bradleyville.....	171,620	61,544	26,128
85	Bradgate.....	97,928	40,136	33,252
86	Brandon.....	184,862	11,968	9,792
87	Brayton.....	103,156	40,572	
88	Breda.....	79,956	23,524	4,806
89	Bridgewater.....	144,484	88,040	9,820
90	Brighton.....	567,608	102,544	73,476
91	Bristow.....	32,684	22,624	
92	Britt.....	227,648	72,972	59,916
93	Brooklyn.....	791,208	141,264	30,368
94	Brunsville.....	79,584	33,880	18,472
95	Buckeye.....	148,900	89,588	30,300
96	Buck Grove.....	67,384	24,512	24,664
97	Buffalo.....	186,960	36,804	30,608
98	Buffalo Center.....	307,380	141,456	28,176
99	Burt.....	282,928	88,524	46,188
100	Busey.....	189,284	86,000	29,120
101	Calamus.....	221,896	62,764	18,476
102	Callender.....	171,948	79,772	18,056
103	Calmar.....	558,560	298,940	47,476
104	Calumet.....	96,688	58,400	33,908
105	Camanache.....	211,620	22,376	174,120
106	Cambridge.....	386,400	95,816	121,804
107	Cantril.....	149,884	22,584	29,076
108	Carbon.....	57,800	38,252	1,760
109	Carlisle.....	329,572	45,384	
110	Carpenter.....	48,004	39,300	18,208
111	Carson.....	217,008	47,792	14,856
112	Cascade.....	696,548	315,384	9,396
113	Casely.....	311,540	121,896	
114	Castalia.....	191,140	58,376	131,092
115	Castana.....	133,168	59,056	42,860
116	Castle Hill (R. F. D. Waterloo).....	141,300	2,804	65,280
117	Cedar Heights (R. F. D. Waterloo).....	234,292	2,008	41,628
118	Center Junction.....	111,772	33,164	12,592
119	Center Point.....	394,984	94,656	58,606
120	Central City.....	76,188	76,188	
121	Charlotte.....	296,140	87,948	29,216
122	Charter Oak.....	431,614	170,000	24,824
123	Chateworth.....	52,784	28,248	31,632
124	Chelsea.....	420,500	138,204	36,700
125	Chester.....	129,232	62,428	43,444
126	Chillicothe.....	786,402	141,284	126,220
127	Churchard.....	45,072	18,400	25,728
128	Cincinnati.....	192,968	66,144	64,222
129	Clare.....	70,972	30,416	12,006
130	Clarence.....	542,944	122,568	47,292

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Number	Towns	PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925							
		Telephone, tele-graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	
65	Benton.....	832	98,094	24,516	10,050			534.00	65
66	Berkey.....		38,272	3,400				220.00	66
67	Bernard.....	644	117,292	29,323	44,960			2,815.00	67
68	Bertram.....	824	132,004	33,001		30,824	8	461.13	68
69	Beverington.....		63,496	15,974	11,800		4	130.00	69
70	Birmingham.....	1,332	239,556	97,889	278,308		5	2,000.00	70
71	Blairsburg.....	3,076	215,300	35,833			5	6,927.00	71
72	Blairstown.....	2,240	456,300	114,000			5	2,367.70	72
73	Blakesburg.....	4,328	241,688	60,422	156,880		5	2,825.73	73
74	Blanchard.....	1,456	243,536	60,884	230,300		4	9,984.97	74
75	Blencoe.....	4,156	232,964	59,741	110,250		5	1,167.00	75
76	Bloekton.....	3,856	346,602	86,353	389,138		5	2,590.00	76
77	Blow Grass.....	408	188,752	47,188	135,750		5	1,167.00	77
78	Bode.....	2,284	297,344	74,336	234,500		5	3,885.00	78
79	Bonaparte.....	2,000	340,812	85,203	217,000		5	2,320.00	79
80	Bondurant.....		240,000	60,000			5	3,085.00	80
81	Bouton.....	540	177,716	44,420	54,500		5	3,150.00	81
82	Bozholm.....	572	293,692	73,258	236,725		5	3,740.00	82
83	Boydton.....	2,616	300,312	75,078			5	1,148.29	83
84	Bradleyville.....	528	259,820	64,965	75,117		5	1,148.29	84
85	Bradgate.....	3,040	174,336	43,589	29,600		5	86	86
86	Brandon.....		184,862	11,968	134,108		5	4,303.00	86
87	Brayton.....	300	143,988	35,997	171,720		5	827.74	87
88	Breda.....	300	108,660	27,164			5	3,782.96	88
89	Bridgewater.....	1,288	213,132	53,283			5	1,600.00	89
90	Brighton.....	3,464	707,352	191,838	296,210		5	9,650.00	90
91	Bristow.....		154,008	46,128	90,800		5	4,650.84	91
92	Britt.....	6,212	1,051,748	262,937	214,000		5	16,134.00	92
93	Brooklyn.....		966,884	241,721	1,492,406		5	12,100.00	93
94	Brunsville.....	776	132,212	38,063	15,000		5	985.00	94
95	Buckeye.....	1,764	270,532	67,633	193,700		5	1,970.86	95
96	Buck Grove.....	716	117,076	29,299	68,850		5	400.00	96
97	Buffalo.....	4,302	361,808	62,532	90,900		5	1,000.00	97
98	Buffalo Center.....	43,316	601,552	132,638	420,500		5	11,285.88	98
99	Burt.....	1,760	414,400	108,600	519,000		5	6,190.00	99
100	Busey.....	292	304,756	76,189	117,890		5	2,123.00	100
101	Calamus.....	1,288	304,424	76,190			5	3,092.00	101
102	Callender.....	4,072	275,848	68,462	130,560		5	3,255.00	102
103	Calmar.....	4,648	819,624	204,906	115,100		5	6,890.00	103
104	Calumet.....		188,960	47,249	179,100		5	2,138.00	104
105	Camanache.....	4,836	142,962	108,238	37,700		5	1,961.28	105
106	Cambridge.....	4,220	662,940	159,735	102,605	140,828	5	5,810.50	106
107	Cantril.....	5,124	217,568	38,528	239,639		5	1,750.00	107
108	Carbon.....	5,124	97,912	24,478	38,528		5	1,762.42	108
109	Carlisle.....		384,950	96,239	299,457		5	2,422.02	109
110	Carpenter.....	408	106,680	25,045	38,500		5		110
111	Carson.....	26,136	395,792	76,448	29,252	12,648	8	8,600.00	111
112	Cascade.....	2,128	1,023,308	225,943	931,200	1,000	5	13,232.02	112
113	Casely.....		443,430	106,369			5		113
114	Castalia.....	4,464	386,072	96,208			5	5,825.00	114
115	Castana.....	3,468	238,552	59,688			4	1,000.00	115
116	Castle Hill (R. F. D. Waterloo).....	1,600	210,804	52,701	66,000		5	3,113.48	116
117	Cedar Heights (R. F. D. Waterloo).....	2,680	449,696	100,949	76,548		5		117
118	Center Junction.....	684	160,000	40,000			5		118
119	Center Point.....	5,568	653,904	138,451	241,079		5	3,000.00	119
120	Central City.....	25,080	612,112	158,088	331,908		5	8,430.00	120
121	Charlotte.....	1,244	323,948	80,967			5	6,411.00	121
122	Charter Oak.....	1,528	627,996	156,939	61,000		5	4,648.04	122
123	Chateworth.....	2,996	118,032	28,758	233,413		5	7,000.00	123
124	Chelsea.....	4,124	599,528	149,882	395,500		5	5,160.00	124
125	Chester.....	1,956	227,080	59,270	74,480		5		125
126	Chillicothe.....	908	89,808	22,467			5	175.00	126
127	Churchard.....	7,268	1,071,836	297,484	400,796		5	6,200.00	127
128	Cincinnati.....	2,014	361,648	89,113	196,240		5	3,276.19	128
129	Clare.....	2,014	115,476	28,272			5		129
130	Clarence.....	2,912	715,716	178,929	851,215		5	6,600.00	130

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

Number	Towns	Real property	Personal property	Railroad property
131	Clarkeville	702,328	112,152	78,000
132	Clayton	40,408	20,112	—
133	Clearfield	373,440	489,480	—
134	Cleghorn	131,284	57,300	21,472
135	Clemson	127,528	62,616	9,028
136	Clermont	384,964	121,168	17,532
137	Clon	111,068	21,308	29,130
138	Clover Hills (via Valley Jct.)	72,020	8,384	—
139	Clutier	162,296	113,772	86,948
140	Coburg	28,304	23,680	12,848
141	Coggon	354,000	84,208	39,580
142	Colin	278,840	119,628	56,904
143	Colesburg	156,286	156,512	—
144	College Springs	188,684	57,760	—
145	Collins	273,608	119,972	23,272
146	Colo	246,056	84,324	38,440
147	Columbus City	102,396	17,296	—
148	Columbus Junction	377,200	245,144	94,196
149	Colwell	28,572	18,988	608
150	Conesville	70,820	22,100	7,420
151	Conrad	180,368	317,772	48,960
152	Conway	80,980	53,216	15,090
153	Coon Rapids	688,368	146,772	53,512
154	Coppock	17,544	8,852	4,932
155	Coralville (via Iowa City Route)	—	—	—
156	Correctionville	396,584	151,576	57,372
157	Corywith	250,196	301,456	54,892
158	Corydon	1,060,568	1,060,572	48,220
159	Cotter	184,804	55,884	—
160	Coulter	222,516	47,204	53,100
161	Craig	88,640	50,160	18,472
162	Crawfordsville	198,184	65,188	8,920
163	Cromwell	35,960	15,628	—
164	Cystal Lake	85,176	55,880	16,048
165	Cumberland	373,848	112,408	26,764
166	Cumming	50,288	30,236	13,184
167	Curlow	119,700	56,136	25,420
168	Curling	171,872	67,812	37,516
169	Cylinder	90,444	74,132	47,168
170	Dakota City	207,700	12,796	52,672
171	Dallas	105,040	12,408	19,908
172	Dallas Center	593,648	107,116	10,832
173	Dana	90,244	29,880	9,028
174	Danbury	329,308	65,516	40,644
175	Danville	50,576	26,672	6,496
176	Davis City	148,092	43,584	38,756
177	Dawson	168,160	70,880	23,272
178	Dayton	461,572	141,572	38,200
179	Decatur City	215,236	29,724	—
180	Dedham	129,888	62,472	—
181	Deep River	319,816	97,108	20,184
182	Defiance	102,196	48,340	25,444
183	Delaware	84,796	12,300	—
184	Delhi	100,180	48,600	17,688
185	Delmar	41,684	60,876	115,408
186	Deloit	76,564	20,000	63,928
187	Delphos	39,454	15,420	19,692
188	Delta	371,296	59,880	32,136
189	Denver	434,062	112,732	9,900
190	Derby	125,208	42,520	35,632
191	De Soto	477,020	68,708	45,464
192	Dexter	79,700	79,700	53,832
193	Diagonal	254,304	—	—
194	Dickens	188,764	44,412	—
195	Dike	217,912	114,264	41,624
196	Dixon	141,436	70,724	17,680

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, telegraph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of minimum lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
4,320	896,800	224,300	1,088,000	30,600	2	8,933.00	131
—	60,580	15,145	28,650	4,116	6	728.94	132
—	808,920	214,790	96,294	—	—	4,180.00	133
5,508	215,544	58,886	150,214	8,194	—	1,709.55	134
—	199,096	49,899	72,290	6,688	—	1,320.00	135
2,740	529,424	131,606	402,836	26,650	5	8,110.00	136
1,888	165,064	40,771	152,350	—	4	800.00	137
—	76,300	19,075	36,000	17,280	5	—	138
2,284	815,900	78,825	92,400	26,400	6	3,431.23	139
156	64,588	16,247	379,666	804,300	5	400.00	140
—	478,888	119,557	379,464	—	—	2,350.00	141
3,424	468,196	114,549	329,333	43,800	5	6,375.00	142
444	198,192	48,298	284,620	6,828	5	—	143
5,200	251,044	62,761	198,689	—	—	2,599.00	144
1,040	415,532	303,450	379,666	34,620	5	4,450.00	145
2,156	331,676	95,939	25,244	—	5	4,020.00	146
508	120,172	30,043	238,600	—	—	—	147
5,580	922,150	230,545	307,650	31,936	5	10,328.20	148
—	48,188	12,047	700	2,606	5	673.35	149
2,180	102,580	25,895	112,650	—	—	1,008.00	150
—	547,100	136,776	568,271	46,444	5	—	151
600	155,556	38,964	87,834	—	—	2,375.00	152
13,468	832,120	208,030	408,340	71,708	5	10,468.00	153
—	29,308	7,342	—	4,462	5	—	154
7,288	613,820	158,220	296,900	1,500	—	7,600.25	155
3,284	609,708	152,442	45,720	51,132	5	4,500.00	156
10,092	1,319,452	329,893	771,829	30,652	5	22,400.00	158
—	224,488	60,122	101,000	—	—	800.00	159
1,090	334,720	81,180	117,500	—	—	3,050.00	160
776	164,048	47,702	—	—	—	540.25	161
196	273,488	68,122	359,372	27,708	5	2,701.00	162
1,012	103,592	25,808	75,240	18,000	5	951.71	163
440	155,544	38,888	—	—	—	1,674.06	164
10,104	524,624	131,156	409,800	13,812	5	2,925.00	165
—	23,440	—	29,082	—	—	993.00	166
1,298	301,524	50,381	29,680	—	—	1,361.00	167
2,156	247,476	61,890	58,900	34,066	—	4,180.00	168
1,436	213,180	63,295	7,150	56,176	3	1,158.14	169
4,340	277,508	69,377	115,000	30,226	—	3,410.00	170
84	137,440	34,300	15,700	3,800	5	6,140.00	172
5,148	716,744	179,186	624,466	—	—	1,963.00	171
812	100,064	25,016	47,090	5,524	5	6,140.00	173
—	438,740	109,685	34,420	9,980	5	7,968.00	174
—	83,744	20,896	36,600	49,725	5	5,397.48	175
—	231,320	57,820	188,680	8,050	5	6,196.00	176
872	292,684	65,671	234,094	—	—	1,232.00	177
4,362	604,028	169,007	511,400	7,920	5	7,700.00	178
600	142,560	35,640	121,400	—	—	1,200.00	179
2,020	198,880	48,470	62,500	28,928	5	2,230.00	180
888	437,386	109,386	325,310	—	—	3,928.10	181
—	175,648	43,912	124,150	5,412	5	1,756.48	182
—	97,116	24,279	41,500	—	—	760.00	183
2,276	198,760	42,190	156,140	21,452	5	1,896.00	184
2,928	229,396	55,099	—	—	—	3,400.00	185
1,890	140,332	40,408	50,600	11,336	5	—	186
236	72,672	18,168	18,180	7,432	—	1,620.00	187
7,764	471,016	117,754	547,910	30,332	—	6,171.58	188
2,048	556,732	189,683	549,700	40,420	5	4,479.00	189
—	203,440	60,860	131,308	1,400	—	1,200.00	190
13,116	634,308	158,677	213,680	15,840	5	9,300.00	191
1,436	388,832	97,208	247,388	22,192	4	2,500.00	192
—	183,176	45,794	54,000	—	—	1,425.00	194
—	373,800	96,450	119,200	10,761	5	3,050.00	195
792	230,692	67,668	116,700	—	—	1,675.00	196

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

Number	Towns	Real property	Personal property	Railroad property
197	Dolliver	58,104	30,584	12,192
198	Donahue	80,136	26,289	
199	Donnan	54,484	5,124	67,940
200	Donnellson	304,240	82,590	
201	Doon	318,308	56,656	68,680
202	Dougherty	169,184	68,468	21,756
203	Dow City	233,788	62,044	22,458
204	Dows	428,700	110,720	
205	Drakesville	77,556	17,532	
206	Dumont	835,560	136,168	96,948
207	Duncoub	99,800	57,744	78,996
208	Dundas	83,304	27,068	14,720
209	Dunkerton	169,232	77,484	22,568
210	Dunlap	219,876	219,876	66,216
211	Durant	675,900	239,044	
212	Dysart	1,159,868		28,740
213	Earlham	392,828	90,644	432,720
214	Earling	109,472	56,372	
215	Earlville	273,904	135,940	24,236
216	Early	323,968	82,692	37,712
217	Eddyville	297,430	48,684	25,840
218	Edenville (Rhodes P. O.)	631,228	212,584	84,324
219	Edgewood	179,164	67,304	28,760
220	Eberlon	310,216	84,016	99,820
221	Eldridge	224,636	111,700	7,292
222	Elgin	338,832	91,864	15,462
223	Ekader	644,840	169,680	14,884
224	Elkhart	108,672	37,564	
225	Elk Horn	251,100	67,340	4,744
226	Elkport	79,194		
227	Elliott	249,528	132,972	18,096
228	Ellston	77,568	28,896	
229	Ellsworth	188,356	69,532	31,656
230	Elma	441,916	139,984	27,764
231	Ely	149,236	44,012	12,480
232	Emerson	196,296	91,672	18,608
233	Epworth	198,596	73,252	30,676
234	Essex	387,224	166,540	45,672
235	Everly	221,324	138,988	38,476
236	Exira	122,692	127,976	21,512
237	Exline	111,460	34,904	35,684
238	Fairbank	270,064	45,484	18,848
239	Farley	92,300	28,276	15,948
240	Farmersburg	195,320	78,748	23,892
241	Farmington	410,628	185,176	71,708
242	Farnhamville	145,780	73,056	30,948
243	Farragut	254,424	132,656	19,272
244	Payette	496,096	163,248	689,736
245	Fenton	303,324	74,524	18,476
246	Ferguson	58,832	35,472	15,616
247	Fertile	76,116	30,568	
248	Floris	94,836	37,604	17,828
249	Floyd	169,144	54,048	
250	Fonda	829,920		
251	Fontanelle	282,904	111,682	94,672
252	Fort Atkinson	123,968	100,408	19,548
253	Fostoria	85,582	56,880	24,464
254	Franklin	20,144	4,432	
255	Fraser	153,132	43,998	
256	Fredericksburg	396,020	124,312	17,848
257	Frederika			
258	Fredonia (Via R. F. D. Letts)	107,264	55,664	
259	Fremont	306,244	108,812	59,156
260	Galt	224,304	119,884	25,260
261	Galva	189,066	47,528	11,348
262	Garber	62,148	27,438	40,960

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele-graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
664	101,844	25,461				1,670.00	197
	106,416	26,694				656.00	198
1,984	129,532	32,383		46,224	5	500.00	199
1,736	459,764	114,941		312,100	5	3,000.00	200
3,104	444,148	111,077		339,688	5	6,300.00	201
2,632	197,380	49,345		194,044	5	2,120.00	202
1,480	320,000	80,000		66,086	5	4,750.00	203
	539,420	134,855		491,000		5,345.00	204
4,420	130,804	32,701		98,150	5	750.00	205
3,529	579,895	142,734		545,015	5	6,000.00	206
4,740	224,483	58,029		247,300	5	4,100.00	207
388	125,380	31,345		82,600	5	2,882.74	208
724	224,008	60,002		259,817	5		209
3,336	864,432	216,108		301,108	5	15,306.00	210
32,000	890,904	222,795				19,317.12	211
14,889	1,174,888	292,652				8,658.00	212
45,736	964,928	241,232				7,309.62	213
	105,848	41,462				1,328.00	214
2,552	435,032	109,008		618,220		2,800.00	215
1,592	435,964	108,991		184,300		7,500.00	216
4,028	446,786	109,697		188,992		6,657.00	217
4,036	922,472	228,118		243,277	5	3,268.00	218
1,692	733,910	68,479		298,800	5	8,100.00	219
3,760	408,712	124,678		229,180	4	2,250.00	220
308	448,696	55,984		309,900		1,825.00	221
2,684	424,852	112,213		335,000		6,365.00	222
5,324	825,488	294,837		691,380	5	12,340.50	223
	135,636	33,000		59,940		2,443.00	224
380	322,544	80,891		543,347	5	4,323.99	225
64	79,104	19,776		18,000	5	1,695.00	226
84	400,724	101,046		31,172	5	3,350.00	227
999	125,584	31,391		44,982	4	3,400.00	228
1,312	276,256	69,664		244,550	6	3,300.00	229
1,356	292,020	148,005		56,456		6,450.00	230
1,316	196,104	49,536		137,915	6	2,977.24	231
1,926	184,396	46,084		146,270		2,599.48	232
4,744	311,272	77,804		114,600		4,149.32	233
1,784	600,220	150,055		962,308	5	76,200.00	234
1,304	400,002	100,023		308,080	5	4,375.00	235
	272,180	68,045		394,122		7,690.00	236
2,066	184,396	46,084			5	1,516.18	237
	324,396	82,600		141,550		3,755.00	238
1,308	179,832	31,458		179,300		6,300.00	239
324	296,284	73,821		312,240	5	1,181.18	240
10,388	677,761	169,441		93,161	5	5,500.00	241
2,336	245,416	64,029		382,947		1,000.00	242
1,816	497,668	101,802		303,506		6,880.00	243
2,572	1,362,252	328,661		183,236	5	7,400.00	244
580	297,104	74,276				4,274.30	245
469	61,380	20,320		18,075		896.00	246
299	196,972	56,743		118,715	5	1,106.16	247
508	150,836	37,709		169,762		2,390.00	248
1,260	224,452	56,113		177,435	5	2,300.00	249
	829,020	207,480		386,094		12,347.50	250
7,156	496,264	134,066		496,806		3,000.00	251
1,308	615,408	150,850		61,308	2.4	4,008.16	252
844	167,720	41,950		42,350	5	1,309.28	253
	24,596	6,149				146.86	254
	196,120	49,000				634.50	255
1,272	446,062	110,013			5		256
	192,928	49,722		15,916			257
2,532	676,844	119,211		237,000	5	8,755.14	258
2,044	371,592	92,808			5	1,960.00	259
28	27,004	59,761		422,800	5	9,496.00	260
2,096	122,662	39,673		39,325	5	1,569.00	262

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

Number	Towns	Real property	Personal property	Railroad property
262	Garden Grove	179,832	116,004	43,916
264	Garnavillo	236,072	151,912	
266	Garner	265,016	137,684	88,312
266	Garrison	257,324	117,904	16,956
267	Garwin	264,152	89,732	30,156
268	Geneva	199,392	76,468	12,188
269	George	517,060	182,724	68,404
270	Gilbert	111,594	76,468	28,840
271	Gilbertville	82,332		
272	Gilman	253,992	174,632	15,348
273	Gilmore City	409,212	83,232	21,488
274	Gladbrook	699,956	272,468	78,400
276	Gildred	567,824	339,180	26,948
276	Goldfield	364,296	91,404	71,632
277	Goodell	96,452	56,632	15,156
278	Goose Lake	47,684	11,920	19,612
279	Gowrie	407,884	172,288	183,456
280	Graettinger	394,900	87,616	26,016
281	Grafton	189,316	46,208	
282	Graf	17,640	8,876	95,256
283	Grand Junction	490,008	162,448	69,756
284	Grand Mound	256,124	60,208	19,220
286	Grand River	136,172	82,624	4,616
286	Grandview	139,404	64,040	740
287	Granger	238,664		
288	Grant	110,236	34,000	
288	Grant City (Via Auburn)			
290	Graville	216,484	54,400	19,004
291	Gravley	161,088	80,784	25,684
292	Gray	125,816	38,688	42,880
293	Greely			
294	Greene	723,796	179,048	28,628
295	Greenfield	586,620	164,672	28,120
296	Green Island	171,032	6,320	49,332
297	Greenville	67,728	31,864	7,264
298	Grimes	223,608	37,456	38,560
299	Griswold	508,990	176,144	17,808
300	Grundy Center	1,106,324	289,512	22,644
301	Gruver	58,644	31,848	5,712
302	Guernsey	197,212	41,964	27,712
303	Guthrie Center	1,106,840	245,280	11,920
304	Guttenberg	475,248	185,840	96,072
305	Halbor	77,916	50,636	17,236
306	Hamilton	46,720	49,808	40,712
307	Hancock	96,744	96,744	45,462
308	Hanlontown	184,964	35,116	
309	Hansell	111,900	39,464	26,364
310	Harcourt	100,892	49,276	80,160
311	Hardy	49,376	45,568	32,984
312	Harper	100,892	43,004	14,856
313	Harpers Ferry	27,888	27,888	67,760
314	Harris	172,836	72,256	29,716
315	Hartford	72,508	39,420	30,012
317	Hartwick	634,916	183,648	43,512
318	Harvey	45,720	59,672	18,656
319	Hastings	129,256	51,740	67,760
320	Havelock	123,322	56,568	29,584
321	Hawkeye	726,548	286,928	38,820
322	Haysville	337,494	131,492	29,168
323	Hazleton	44,216	25,512	29,480
324	Hedrick	254,020	62,008	31,068
325	Hederson	449,966	139,412	117,794
326	Hepburn	88,494	68,456	
327	Hills	22,232	18,928	10,812
328	Hillsboro	76,492	59,168	14,088
329	Hillsboro	146,712	80,868	

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, telegraph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
972	340,724	85,181	167,710	11,100		6,315.00	263
1,976	269,900	97,490	266,030	2,000.00	5	2,000.00	264
6,406	1,093,408	273,332	940,110	4,092		17,301.15	265
4,481	396,848	99,212	227,372	8,764		1,880.00	266
1,112	385,152	96,258	248,160	25,888		9,985.00	267
1,684	274,824	68,700	169,609	11,168	5	1,400.00	268
2,220	217,028	180,237	747,377			14,660.00	269
4,966	223,140	55,535	248,198			4,060.00	270
	110,860	27,715	119,440			1,140.00	271
2,288	448,288	112,070	218,855	73,504		4,873.00	272
2,436	1,422,288	285,932	1,227,322	49,948		8,484.00	273
8,616	693,508	173,142	380,225	464	7	10,531.00	274
3,572	331,404	122,831	285,089	55,004	5	10,249.00	275
1,052	160,312	42,828	6,550.00	18,672		6,550.00	276
9,900	20,176	39,044	17,560	1,800	5	1,230.00	277
12,616	776,244	194,661	531,990	156,290	5	19,200.00	279
1,536	429,068	105,617	141,720	2,500.00		2,500.00	280
420	213,256	53,314	130,900	9,840	5	2,600.00	281
868	52,720	13,160	57,160				282
9,788	182,000	33,860	13,720			8,817.00	283
1,320	336,872	81,218	234,800	14,120	5	2,110.00	284
164	221,476	55,800	302,860				285
708	194,892	178,436	237,320	1,695	5	1,933.00	286
	238,664	39,666	26,000	26,000	5	1,805.00	288
	144,236	36,050					289
800	285,348	71,337	222,200			4,930.00	290
2,328	270,864	67,716	357,156	15,432	5		291
1,664	208,176	92,044	16,997			1,800.00	292
2,968	933,740	238,485	1,633,120	15,702	5	8,740.00	294
10,976	1,068,338	274,507	817,372	31,288	5	16,000.00	296
	1,356	57,010	1,800			430.00	298
568	107,932	26,983	22,000	68,256	5	68,256	297
2,560	297,184	74,296	49,106	3,000		3,000.00	298
7,300	176,212	177,553	717,220	7,750		7,750.00	299
	1,413,680	354,670	1,358,617	17,144	5	20,370.00	300
444	94,148	23,537	14,560			301	
624	177,512	44,378	163,340			789.15	302
16,772	1,377,224	344,806	617,220	29,000	5	14,375.00	303
8,612	715,272	178,818	338,790			7,220.00	304
425	146,216	36,554	156,000	1,400	4.6	800.00	305
144	65,908	17,227	15,560			965.00	306
1,584	188,908	47,227	129,620	45,622	5	1,300.00	307
1,672	214,264	53,560	165,325	41,612	5	1,580.00	308
1,348	179,076	44,709	16,540				309
3,696	327,176	69,294	308,210	104,390		2,100.00	310
1,694	122,432	33,108	4,148	15,120		1,308.93	311
424	159,176	39,794	110,371			716.29	312
1,672	121,100	39,775	22,600			1,448.01	313
1,438	276,508	69,074				12,438.30	314
4,288	146,228	36,557	220,367	37,512		896.25	315
1,628	863,704	215,926	819,575	21,332	5	15,915.00	316
196	116,944	29,101	83,960			450.00	317
480	249,272	69,815	11,700	18,864	5		318
2,634	53,622	30,800	19,656			1,696.00	319
880	225,172	58,798		29,700	5	3,360.00	320
1,072	469,136	124,794	278,950			5,225.63	321
556	91,764	22,941		18,776	5	1,025.00	322
4,992	348,208	87,022	35,000	35,000	5	7,300.00	323
200	732,664	185,016	707,008			7,238.00	324
200	149,800	37,455	218,250			1,100.00	325
216	52,200	13,000	9,090			350.00	326
	150,964	37,501	174,307			1,300.00	327
	229,764	56,601	317,650	2,721	5	1,300.00	328

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

Number	Towns	Real property	Personal property	Railroad property
329	Hinton	132,280	77,132	31,200
330	Holland	68,208	30,668	.....
331	Holstein	371,712	394,802	40,369
332	Holy Cross (Via N. Buena Vista)	46,564	32,628	.....
333	Hopeville	.....	.....	.....
334	Hopkinton	360,808	157,964	46,236
335	Hornick	132,516	47,476	15,204
336	Hospers	219,139	39,843	25,082
337	Hubbard	469,100	132,904	35,840
338	Hudson	249,108	46,992	8,644
339	Hull	84,836	41,276	9,600
340	Humeston	392,198	154,609	49,068
341	Hurstville	78,444	7,299	.....
342	Huxley	524,376	52,716	.....
343	Inogene	151,256	54,630	15,972
344	Inwood	371,228	99,492	45,992
345	Ionia	119,124	39,832	26,376
346	Ireton	450,316	116,238	36,208
347	Irwin	163,296	55,156	58,776
348	Jackson Junction	215,964	224,336	.....
349	Jamaica	193,544	42,788	23,272
350	Janesville	168,620	39,232	15,644
351	Jesup	432,476	135,968	50,172
352	Jewel Junction (P. O. Jewel)	490,120	115,832	43,044
353	Joice	166,076	77,972	41,344
354	Jolley	82,716	17,068	.....
355	Kaiona	411,132	189,604	50,744
356	Kamrar	134,972	33,700	.....
357	Kanawha	480,916	122,876	37,556
358	Kellerton	258,688	82,048	26,512
359	Kelley	152,880	39,668	69,890
360	Kellogg	306,356	109,840	17,328
361	Kensett	192,656	59,264	.....
362	Kent	72,004	35,400	9,028
363	Kenwood Park	629,396	36,296	46,944
364	Keosauqua	429,900	88,096	19,672
365	Keota	524,484	122,168	29,716
366	Keosauqua	229,312	49,604	22,288
367	Keystone	398,100	143,544	19,548
368	Kimbalton	145,460	43,644	.....
369	Kingsley	536,496	79,952	26,948
370	Kinross	32,894	21,244	7,622
371	Kirkman	53,964	31,224	31,712
372	Kirkville	57,660	8,600	.....
373	Kiron	192,336	96,212	22,168
374	Klemme	250,752	61,694	33,280
375	Kuierin	45,948	15,116	33,744
376	Krowlin (Via Diagonal)	44,116	44,116	.....
377	Lacona	218,780	116,668	25,444
378	Ladora	213,752	47,520	12,184
379	Lakota	222,960	71,724	33,280
380	Lake Mills	748,556	161,696	113,812
381	Lake Park	379,804	111,256	47,844
382	Lake View	511,156	137,309	46,154
383	Lamoni	683,124	169,432	57,632
384	Lamont	290,416	68,388	21,732
385	Lamotte	150,498	40,204	15,516
386	Lanesboro	174,980	49,608	28,904
387	Lansing	147,664	153,284	.....
388	La Porte City	829,062	164,680	82,200
389	Larchwood	257,836	81,404	27,548
390	Larabee	78,624	69,124	16,564
391	Lathrop	192,112	102,816	30,876
392	Laurel	553,968	462,320	73,856
393	Laurens	123,662	48,632	9,156
394	Lawler	227,700	82,684	42,512

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,624	243,236	60,800	89,000	.....	.....	2,505.00	329
16,344	94,808	23,717	72,860	.....	.....	1,317.00	330
1,233,312	308,328	1,306,020	27,496	5	.....	14,246.00	331
196	19,847	.....	.....	.....	.....	.....	332
2,326	677,211	144,111	349,348	.....	.....	4,750.00	334
856	196,052	49,013	71,400	.....	.....	1,508.00	335
1,420	346,380	86,596	289,922	.....	.....	5,875.00	336
8,424	646,328	161,582	438,320	66,040	5	6,410.00	337
376	305,120	76,280	459,536	13,236	5	3,180.00	338
1,424	137,232	34,308	294,170	9,400	5	7,388.00	339
4,048	599,884	149,971	366,636	4,556	7	.....	340
.....	79,704	19,926	.....	.....	.....	306.00	341
.....	297,092	74,273	295,100	79,496	5	5,020.00	342
1,292	222,256	55,564	38,770	10,894	5	.....	343
17,756	325,472	131,308	261,774	.....	.....	11,009.56	344
1,980	184,332	46,083	200,400	90,604	5	900.00	345
6,268	600,520	152,880	367,916	14,091	5	6,940.00	346
2,152	279,390	69,845	26,992	.....	.....	3,691.66	347
.....	440,000	110,000	17,900	.....	.....	956.52	348
838	179,440	42,610	.....	.....	.....	2,483.00	349
1,216	224,712	195,200	15,400	25,948	5	1,400.00	350
.....	639,616	159,904	193,920	.....	.....	5,116.93	351
8,812	576,808	144,202	510,670	188,588	5	10,625.00	352
4,062	289,444	72,361	99,450	49,748	5	2,162.00	353
.....	784	35,467	43,216	.....	.....	1,388.00	354
3,084	618,144	154,039	629,078	52,480	5	4,783.88	355
1,160	220,576	55,144	311,950	54,308	6	2,827.00	356
2,460	623,808	155,952	352,180	78,796	5	9,650.00	357
2,368	369,616	92,404	173,170	14,900	5	3,867.00	358
1,776	291,184	65,296	111,000	72,444	5	2,400.00	359
2,156	430,104	107,559	468,785	.....	.....	8,432.00	360
1,692	273,398	68,342	311,450	42,816	5	1,939.00	361
928	117,290	29,345	80,553	4,900	5	1,796.14	362
4,944	715,044	179,511	190,025	10,896	5	12,025.99	363
1,764	136,168	136,168	339,168	.....	.....	4,450.00	364
4,872	681,240	170,310	555,678	4,440	5	9,000.00	365
856	309,060	75,515	362	13,344	5	800.00	366
3,126	564,328	141,082	779,100	15,990	5	4,230.00	367
.....	189,104	47,276	220,862	36,344	1	2,180.00	368
2,332	635,928	163,982	445,900	60,824	5	5,558.00	369
444	61,944	15,450	5,850	.....	.....	640.00	370
996	117,806	29,474	8,679	7,248	5	2,997.00	371
.....	66,260	16,585	104,700	14,916	5.5	550.00	372
968	311,624	77,996	.....	.....	.....	2,430.00	373
1,628	347,244	86,836	.....	23,064	5	4,862.51	374
1,322	85,190	23,290	104,100	44,824	5	1,225.00	375
1,268	124,040	31,610	8,700	23,040	5	.....	376
7,040	365,832	91,468	265,731	3,432	5	2,000.00	377
1,020	274,476	69,619	224,627	11,056	5	2,422.00	378
2,280	529,244	111,377	.....	.....	.....	2,500.00	379
26,126	1,050,184	292,546	492,427	61,632	5	10,600.00	380
4,388	545,322	135,838	150,300	.....	.....	5,500.00	381
8,500	708,200	175,800	561,320	66,152	5	7,150.00	382
3,080	904,298	226,067	450,298	97,908	5	12,033.70	383
.....	505,596	262,534	357,634	1,400	5	4,395.00	384
1,288	207,036	51,764	125,236	30,984	5	3,000.00	385
2,060	255,228	63,807	256,120	33,516	5	2,100.00	386
.....	709,948	175,237	397,200	.....	.....	7,097.47	387
4,394	1,072,696	298,174	261,975	106,680	5	11,253.46	388
.....	91,614	91,614	.....	.....	.....	5,292.00	389
5,160	100,472	49,118	176,100	.....	.....	1,250.00	390
2,568	415,724	103,951	269,400	131,000	5	2,120.57	391
6,048	1,066,192	274,018	145,000	61,636	5	1,065.00	392
1,918	182,488	45,622	384,200	.....	.....	10,550.00	393
1,192	154,888	58,772	.....	.....	.....	2,066.44	394

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

Number	Towns	Real property	Personal property	Railroad property
395	Lawton	126,920	19,764	21,428
396	Le Clair	292,858	38,096	78,866
397	Ledyard	228,472	344,000	52,000
398	Le Grand	144,168	16,596	25,864
399	Lehigh	225,308	122,176	108,800
400	Leighton	48,816	29,388	—
401	Leiland	99,352	48,372	29,972
402	Lenox	647,424	206,700	29,012
403	Le Roy	35,784	16,640	31,740
404	Lester	546,168	51,776	95,196
405	Letts	188,112	35,888	29,828
406	Lewis	259,320	89,028	16,636
407	Libertyville	92,572	48,976	49,924
408	Lidderdale	110,848	45,724	1,904
409	Lime Springs	370,836	117,644	28,236
410	Lincoln	117,880	70,136	24,124
411	Linden	182,520	51,148	40,960
412	Lineville	—	—	—
413	Linn Grove	210,340	74,228	28,820
414	Lisbon	642,484	96,512	78,096
415	Liscomb	161,880	34,100	21,696
416	Littleport	64,696	25,792	16,448
417	Little Rock	272,300	115,964	32,984
418	Little Spoux	122,068	30,028	—
419	Livermore	200,968	99,440	50,032
420	Lockridge	106,960	45,076	62,484
421	Logan	747,228	119,448	18,448
422	Lohrville	385,572	184,706	180,800
423	Lone Rock	88,648	41,788	18,476
424	Lone Tree	362,648	156,100	31,312
425	Long Grove	100,532	38,984	14,276
426	Lorimer	271,012	105,268	60,786
427	Lost Nation	384,960	85,096	24,512
428	Loxville	266,088	74,848	57,108
429	Lowden	404,400	116,492	26,604
430	Low Moor	92,020	45,480	—
431	Luana	142,612	44,880	41,880
432	Lucas	111,900	35,676	45,320
433	Luther	106,000	16,000	16,000
434	La Verne	224,928	74,768	97,780
435	Luxemburg (P. O. New Vienna)	61,252	14,308	—
436	Luzerna	175,896	56,796	38,796
437	Lynmville	61,320	5,632	—
438	Lytton	394,568	88,432	15,616
439	Macedonia	83,612	40,016	—
440	Mackaburg	131,244	29,708	1,900
441	Magnolia	150,144	15,044	—
442	Malcom	246,732	59,420	31,796
443	Mallard	165,504	102,072	15,828
444	Maloy	43,552	29,584	23,296
445	Malvern	459,100	149,160	49,208
446	Manilla	468,372	11,900	35,684
447	Manly	484,908	75,828	75,124
448	Manning	1,180,732	206,444	169,264
449	Manson	842,536	151,564	197,748
450	Mapleton	1,259,972	289,724	59,360
451	Marathon	848,472	68,776	69,276
452	Marble Rock	235,224	81,156	35,662
453	Marcus	—	—	—
454	Marne	116,216	81,244	40,712
455	Marquette	68,500	59,032	—
456	Martella	89,884	13,280	—
457	Martinsburg	69,528	37,412	27,156
458	Martensdale	47,668	14,828	54,564
459	Marysville	36,616	11,664	—
460	Masonville	74,284	41,836	46,996

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele-graph property and companies	Total assessed value of all property except monies and credits	Total taxable value of all property except monies and credits	Total taxable value of monies and credits	Assessed value of all property within corporate limits	Mills levied on lands	Total levies for all funds	Number
808	168,920	42,230	—	18,464	6	2,149.13	395
4,112	413,352	108,488	—	167,800	—	2,875.00	396
—	624,472	156,116	—	—	—	3,860.00	397
3,140	189,798	47,442	—	124,612	5	2,730.00	398
2,672	458,856	114,714	—	102,962	5	6,797.00	399
—	71,704	17,928	—	—	—	2,181.12	400
2,856	181,532	45,388	—	102,110	4.3	1,070.00	401
885,608	221,577	679,200	—	18,460	—	11,456.00	402
476	84,640	21,160	—	39,100	5	906.00	403
2,936	606,076	174,019	—	33,706	5	4,821.00	404
19,740	273,668	68,417	—	95,600	5	1,987.92	405
3,308	368,192	92,148	—	5,096	5	2,340.00	406
1,032	192,094	48,336	—	194,462	5	5,005.10	407
—	1,904	52,862	—	121,440	5.4	2,542.47	408
3,908	520,624	139,156	—	235,990	—	2,550.00	409
1,528	213,068	53,417	—	65,100	1	2,685.16	410
2,144	226,772	56,693	—	93,696	5	3,928.57	411
—	—	—	—	—	—	—	412
1,104	816,492	79,123	—	173,640	5	8,571.88	413
—	814,092	293,523	—	942,715	5	13,100.00	414
1,816	219,464	54,866	—	128,718	47	1,962.42	415
892	107,828	26,357	—	4,500	5	4,815.00	416
1,516	422,324	105,706	—	86,850	5	4,799.00	417
—	152,096	38,174	—	1,825.00	5	1,825.00	418
4,748	264,188	91,647	—	260,700	14	5,000.00	419
748	215,268	53,817	—	70,600	18	2,583.21	420
—	944,304	236,076	—	604,423	6,176	61,370.76	421
7,268	715,032	179,568	—	512,688	—	13,700.00	422
700	114,620	28,655	—	46,745	—	2,370.37	423
6,420	555,480	138,870	—	421,240	47,084	3,600.00	424
900	154,602	38,673	—	109,000	—	754.12	425
4,148	434,164	168,541	—	194,400	—	3,925.95	426
6,672	345,880	123,645	—	343,800	5	7,239.60	427
—	90,261	90,261	—	11,500	—	2,985.00	428
1,562	552,088	138,022	—	804,600	2,106	5,800.00	429
—	137,500	34,375	—	31,500	—	3,290.00	430
2,708	232,212	48,363	—	280,780	48,868	4,430.02	431
—	192,656	49,269	—	56,600	19,380	5,016.67	432
840	179,840	44,860	—	70,700	30,800	1,540.00	433
3,980	401,456	100,364	—	251,800	—	—	434
—	71,580	17,890	—	31,500	—	474.00	435
1,852	273,304	68,326	—	182,747	71,740	3,800.00	436
6,620	232,152	58,188	—	159,234	15,900	7,795.10	437
3,180	431,696	107,924	—	35,000	—	3,900.00	438
—	123,628	30,907	—	325,280	—	1,818.94	439
—	172,940	43,235	—	131,800	66,216	1,500.00	440
—	166,148	41,287	—	72,400	15,388	3,635.55	441
—	345,420	86,105	—	732,000	—	8,221.00	442
7,008	284,112	71,028	—	17,255	—	3,550.00	443
—	88,668	23,167	—	—	—	299.00	444
6,088	655,644	163,911	—	536,630	32,748	16,150.00	445
2,596	613,532	152,388	—	294,220	13,904	7,554.29	446
5,332	941,192	169,268	—	169,268	42,624	4,078.00	447
4,140	1,620,580	405,145	—	1,172,268	517,484	10,712.00	448
0,569	1,108,405	277,102	—	—	29,197	10,924.07	449
6,344	1,611,400	492,850	—	302,300	31,304	15,400.00	450
2,640	385,094	95,916	—	233,506	46,960	6,000.00	451
1,453	373,484	99,371	—	165,800	32,960	2,025.00	452
—	—	—	—	—	—	—	453
2,876	190,548	47,637	—	112,916	31,518	1,770.00	454
—	148,500	37,125	—	—	—	3,041.89	455
—	108,164	27,041	—	77,550	156,000	1,465.00	456
2,152	138,848	34,062	—	114,000	15,624	769.00	457
1,529	118,580	29,645	—	59,400	6,592	549.16	458
—	46,180	12,045	—	—	—	250.00	459
7,344	160,900	42,475	—	52,560	—	—	460

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

Number	Towns	Real property	Personal property	Railroad property
461	Massena	288,004	74,176	
462	Matlock	50,956	39,316	15,962
463	Maurice	108,116	59,556	41,400
464	Maxwell	370,822	105,784	32,580
465	Maynard	250,416	99,928	30,012
466	Mayville (Walcott P. O.)	44,168	11,602	
467	McCallisburg	135,594	61,372	47,962
468	McAusland	64,985	25,522	10,522
469	McClelland	29,316	28,000	253,668
470	McGregor	557,412	197,420	53,372
471	McIntire	148,960	41,456	57,600
472	Mechanicville	484,252	133,556	39,536
473	Medapolis	629,288	251,694	61,544
474	Meibourne	370,280	77,522	52,100
475	Meicher	351,168	51,480	19,016
476	Melrose	171,172	39,680	38,860
477	Melvin	120,322	86,808	15,748
478	Menlo	342,808	66,840	14,806
479	Meriden	61,132	33,372	46,330
480	Merrill	275,200	115,480	46,736
481	Meservey	117,132	28,828	45,240
482	Meyer	730,580	80,784	
483	Middletown	59,500	59,500	23,884
484	Mills	65,920	65,396	32,944
485	Millford	895,604	180,000	25,444
486	Millersburg	90,100	20,680	
487	Millerton			
488	Milo			
489	Milton	560,000	108,000	16,000
490	Minburn	174,132	74,636	9,028
491	Minden	200,012	38,112	84,388
492	Mingo	96,900	30,460	8,700
493	Mitchell	55,112	23,164	4,876
494	Mitchellville	141,740	342,920	49,620
495	Modale	166,148	88,476	36,700
496	Montambl.	170,328	170,328	29,172
497	Moneta	32,236	65,576	14,964
498	Monmouth	64,724	42,944	23,168
499	Monona	614,736	196,924	87,548
500	Monroe	618,840	79,880	67,332
501	Montezuma	798,956	134,236	46,120
502	Montour	154,484	41,816	22,908
503	Montrose	185,540	47,860	26,504
504	Moorhead	167,322	48,224	19,220
505	Moorland	50,136	41,222	64,328
506	Maravia	247,320	73,216	106,724
507	Morning Sun	437,628	105,732	37,136
508	Morrison	35,040	29,684	
509	Moulton	444,232	109,648	47,600
510	Mt. Auburn	92,424	45,436	18,424
511	Mt. Ayr	1,070,960	279,012	37,452
512	Mt. Sterling	74,424	36,488	30,636
513	Mt. Union	94,696	21,624	
514	Mt. Vernon	1,019,976	181,552	78,948
515	Moyle	329,868	80,464	
516	Murray	529,272	139,516	
517	Nashua	625,800	124,316	64,112
518	Nemaha	81,416	40,596	16,336
519	Neola	865,172	87,896	140,596
520	New Albin	321,792	130,330	4,344
521	Newell	618,430	277,848	31,896
522	Newhall	235,784	52,780	13,344
523	New Hartford	196,648	94,152	30,676
524	New Liberty	72,580	52,572	9,800
525	New London	668,448	231,472	200,000
526	New Market	235,532	96,408	21,124

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
.....	362,180	99,545	300,548	34,280	.....	8,376.00	461
.....	109,860	25,210	29,000	14,980	.....	983.90	462
.....	221,188	55,292	115,736	27,300	.....	2,800.00	463
.....	9,842	127,113	329,070	41,190	5	9,625.60	464
.....	338,668	89,667	301,000	28,440	.....	3,025.00	465
.....	56,322	14,098	27,000	.....	.....	379.40	466
.....	248,144	62,636	42,200	43,448	5	2,495.90	467
.....	86,012	21,503	9,800	.....	.....	845.00	468
.....	399,736	92,434	63,462	.....	.....	.....	469
.....	813,980	203,495	234,488	936	5	11,525.90	470
.....	249,124	62,281	74,952	29,343	4	1,800.00	471
.....	659,492	747,308	28,712	28,712	5	8,480.00	472
.....	943,666	544,327	60,228	.....	.....	7,301.25	473
.....	101,577	125,414	37,855	32,080	5	3,872.00	474
.....	421,744	105,436	184,875	.....	.....	6,122.21	475
.....	210,108	62,277	141,500	18,672	5	7,722.35	476
.....	223,428	55,807	28,000	.....	.....	2,097.50	477
.....	425,608	108,577	.....	5,616	.....	1,500.00	478
.....	115,780	36,445	.....	89,412	5	4,418.38	479
.....	441,600	110,424	154,500	6,776	5	7,072.71	480
.....	192,404	48,101	41,500	.....	.....	1,800.00	481
.....	812,006	203,229	78,296	719,844	5	1,453.00	482
.....	167,132	41,783	146,266	14,140	5	3,342.64	483
.....	292,608	73,927	490,600	71,188	5	3,943.30	484
.....	1,166,088	276,522	249,696	3,372	5	15,206.00	485
.....	119,780	29,945	118,144	.....	.....	744.00	486
.....	.....	.....	.....	.....	.....	.....	487
.....	754,000	188,650	296,000	187,600	5	4,619.27	488
.....	238,928	64,732	152,200	5,716	5	1,600.00	490
.....	300,156	75,039	.....	8,944	5	3,668.11	491
.....	144,680	36,170	123,540	2,640	.....	1,906.49	492
.....	38,192	39,798	37,225	4,400	5	700.00	493
.....	338,900	134,725	.....	.....	.....	4,330.00	494
.....	299,140	73,283	64,660	38,732	5	4,370.00	495
.....	270,600	67,650	.....	4,168	5	10,282.80	496
.....	113,124	28,281	1,000	.....	.....	736.31	497
.....	189,892	32,723	31,670	38,320	5	3,730.42	498
.....	855,600	213,906	1,353,711	30,740	5	11,335.00	499
.....	189,351	78,852	189,351	8,580.81	5	8,580.81	500
.....	953,276	238,319	915,608	124,288	5	14,610.00	501
.....	223,492	55,878	189,800	8,800	5	2,200.00	502
.....	272,376	68,344	169,622	25,384	5	2,793.06	503
.....	238,428	59,107	169,519	4,352	1	2,230.42	504
.....	433,400	106,365	325,379	32,416	4.5	2,260.00	506
.....	559,740	139,665	479,392	19,976	5	7,416.55	507
.....	115,006	28,774	109,730	.....	.....	600.00	508
.....	698,424	149,695	189,730	5,004	.....	15,134.94	509
.....	157,828	39,472	.....	5,978	5	1,800.00	510
.....	1,424,284	326,071	953,697	.....	.....	18,000.00	511
.....	132,000	33,150	17,100	3,836	5	430.00	512
.....	211,100	52,790	139,620	.....	.....	900.00	513
.....	1,379,576	319,894	1,119,684	10,118	5	15,667.43	514
.....	479,200	106,080	265,975	.....	.....	815	515
.....	665,788	166,447	799,225	37,650	5	3,300.00	516
.....	855,888	213,847	677,630	127,440	5	12,797.41	517
.....	138,702	34,608	25,000	2,332	.....	7,643.80	518
.....	613,691	135,412	43,317	2,998	.....	8,666.00	519
.....	156,876	116,179	126,876	.....	.....	3,451.00	520
.....	923,848	232,426	714,300	14,079	5	11,620.00	521
.....	302,592	75,648	342,600	.....	.....	1,780.00	522
.....	294,844	73,711	256,550	7,380	5	1,699.00	523
.....	135,164	33,776	119,900	.....	.....	600.00	524
.....	1,131,064	282,991	629,887	1,000	.....	42,933.50	525
.....	337,806	86,474	439,648	.....	.....	2,770.00	526

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

Number	Towns	Real property	Personal property	Railroad property
527	New Providence	137,100	9,660	
528	New Sharon	552,648	117,520	40,828
529	New Vienna	123,788	56,876	
530	New Virginia	209,684	93,568	28,904
531	Nichols	236,312	37,872	56,000
532	Nodaway	161,228		11,808
533	Nora Springs	677,028	294,496	85,512
534	Northboro	81,728	95,044	29,764
535	North Iowa Vista	41,996	10,916	
536	North English	453,356	138,876	19,128
537	North Liberty	128,852	28,424	8,200
538	North Washington	34,716	19,832	
539	Northwood	968,184	197,460	47,128
540	Norwalk	230,272	53,276	40,896
541	Norway	258,832	69,664	28,452
542	Nunda	100,176	20,504	23,880
543	Oakland	506,700	759,000	38,652
544	Oakville	138,632	74,236	10,208
545	Ocheyedan	353,396	116,948	22,288
546	Odebolt	716,688	270,956	36,948
547	Ogden	837,560	152,912	
548	Okoboji	817,732	35,862	16,756
549	Ola	121,040	75,404	9,028
550	Olin	372,384	19,618	33,512
551	Osella	121,688	19,618	
552	Oneida	47,176	19,644	
553	Onslow	141,572	50,044	4,064
554	Orange City	714,836	201,776	13,564
555	Orchard	72,000	36,432	30,552
556	Orient	245,704	76,732	23,196
557	Orleans	361,732	51,708	41,900
558	Ossian	475,976	198,108	79,504
559	Osterdock	23,004	17,288	16,628
560	Oto	134,836	39,792	26,380
561	Otsego	80,160	50,016	19,880
562	Owasa	60,400	16,400	35,540
563	Oxford	222,292	135,832	16,956
564	Oxford Junction	310,080		1,248
565	Oyens	47,840	26,376	8,292
566	Paedie Junction	115,594	34,284	63,364
567	Packwood	99,780	49,184	36,792
568	Palmer	43,324	14,296	8,244
569	Palo	77,048	23,012	19,976
570	Panama	53,680	68,860	11,172
571	Panora	321,196	95,628	35,476
572	Parkersburg	266,600	152,172	149,800
573	Parnell	95,676	69,544	17,660
574	Paton	123,880	33,440	13,900
575	Patterson	41,694	36,192	
576	Paulina	616,912	212,636	31,420
577	Perla	228,348	89,288	
578	Peru	137,176	99,224	48,448
579	Petersen	283,188	117,004	46,184
580	Pierson	254,356	77,268	38,428
581	Pilot Mound	121,772	41,776	17,876
582	Pioneer	28,176	32,548	5,600
583	Pisgah	180,184	76,700	
584	Plainfield	161,200	86,190	19,682
585	Plano	64,164	6,718	26,808
586	Pleasanton	110,904	40,192	25,100
587	Pleasant Plain	83,520		8,220
588	Pleasantville	419,776	134,062	18,912
589	Plover	95,944	62,272	15,528
590	Plymouth	140,276	36,416	
591	Pocahontas	669,516	163,344	34,468
592	Polk City	139,182	59,640	

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele-graph property and utility companies	Total assessed value of all property except in-livables and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands in corporate limits	Mills levied on lands	Total levies for all funds	Number
	130,760	84,190	122,000	54,088		2,324.92	527
	714,480	178,620	614,248	37,184		7,900.00	528
	832	151,496	46,374	78,300		816.73	529
	333,132	898,288	298,848			3,316.80	530
	334,812	37,276	4,138	9,232	1	1,975.00	531
	172,636	43,259	297,528				532
	971,694	242,756	805,625	80,156	5	8,485.00	533
	198,292	49,574	123,702	9,672	5	3,965.84	534
	62,212	18,228	20,750	7,368	5	534	535
	609,606	102,716	322,762	4,900	6.3	11,200.00	536
	166,008	41,502	176,400		5		537
	56,092	13,778	5,000			1,200.72	538
	1,219,612	204,903	907,069	165,200	5	9,600.00	539
	324,432	203,636	50,636	50,636	5	2,080.51	540
	345,904	87,226	459,466	21,940	5	3,671.00	541
	150,516	37,659	4,000	86	5	873.00	542
	1,307,080	229,750	16,250		5	16,736.00	543
	243,832	69,963	15,224	6,580	5	3,300.00	544
	118,980	118,980				7,130.00	545
	1,919,720	4,019,720	6,600	6,600		22,080.79	546
	989,572	247,363	886,433			2,480.00	547
	901,632	223,258	12,944			2,600.00	548
	206,468	51,617	29,500			1,683.00	549
	609,300	129,825	371,180	47,172	5	6,000.00	550
	141,900	39,823	66,475	14,974	5	238.00	551
	13,228	34,807	562,600	715.00	5	715.00	552
	205,048	51,262	1,000,000	11,172	5	1,000.00	553
	931,672	222,893	1,000,000	8,804	5	20,600.00	554
	129,968	35,477	56,200	8,716	5	564	555
	344,860	86,170	230,448	2,836	5	1,908.32	556
	457,548	114,287	39,800	22,980	4.7	11.00	557
	748,380	187,130	487,373			7,614.50	558
	17,409	14,409	600	9,266	4	160.00	559
	203,500	50,759	50,400			3,306.47	560
	159,644	39,641	70,870	14,960	5	1,250.00	561
	113,228	28,280	32,400	24,840		500.00	562
	477,088	119,272	149,736			6,009.63	563
	131,228	78,047	467,092			6,200.00	564
	82,572	20,073	21,500			600.55	565
	215,436	53,859	17,850			1,600.00	566
	177,196	44,200	15,784	15,784	5	1,600.00	567
	19,232	35,300	39,528		4	2,200.00	568
	120,728	30,184	500.00	8,632	5	900.00	569
	159,236	39,884	190,410	11,688	5	1,136.75	570
	167,038	17,850	7,508	7,508	5	7,008.00	571
	1,250,036	313,750	630,873			9,950.00	572
	40,731	77,660				678	573
	162,924	233,020	32,000	32,000	2	1,366.64	574
	94,212	22,258	37,500	10,412	5	390.00	575
	806,986	215,242	672,000			7,927.00	576
	801,408	90,352	124,200	19,940	5	8,550.00	577
	239,848	69,902	104,490	39,572	5	878	578
	448,068	118,167	423,574	9,276	5	2,720.40	579
	372,964	90,246	344,250			7,010.00	580
	182,896	45,724				790.00	581
	86,172	21,243		9,684	4	823.14	582
	304,488	76,122	172,795	28,564	5	3,175.00	583
	267,900	66,975	102,312	4,004		904.00	584
	96,220	24,556	66,405	22,174	5	790.00	585
	175,772	43,548	75,500	7,568	5	1,000.00	586
	31,132	8,633	4,155	66,860	5	587	587
	660,780	140,940	694,800	30,092	5	9,200.00	588
	43,974	88,480	23,400	5		2,025.00	589
	176,890	44,173	149,360			2,000.00	590
	874,632	213,632	265,520	19,590	5	12,599.50	591
	162,792	40,696	59,660			2,700.00	592

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

Number	Towns	Real property	Personal property	Railroad property
563	Pomeroy	572,430	145,044	63,804
564	Popejoy	150,156	53,029	41,008
565	Portsmouth	132,548	58,724	33,512
566	Postville	707,228	111,044	9,697
567	Prairieburg			
568	Prairie City	410,740	83,430	15,150
569	Prescott	184,406	72,972	
570	Princeton	328,284	114,306	
001	Pringhar	634,432	138,130	30,376
002	Princeton	225,840	65,794	53,828
003	Promise City	101,688	67,096	32,832
004	Protilin	88,964	41,028	
005	Pulaski	33,200	10,090	17,844
006	Quincy	135,748	27,655	
007	Quincy	168,088	108,280	17,180
008	Quincy			
009	Radeliffe	276,060	87,720	36,948
010	Rake	125,452	46,200	
011	Radston	1,227,800	430,800	551,100
012	Randalia	51,256	32,320	8,856
013	Randolph	153,308	87,008	18,092
014	Rathbun	37,772	8,928	11,636
015	Readlyn	304,312	77,872	
016	Reasnor	30,680	15,960	24,604
017	Redding	102,288	36,182	
018	Redfield	353,208	73,868	43,440
019	Reinbeck	782,836	335,564	33,036
020	Reinbrandt	108,000	102,276	9,208
021	Remsen	478,756	184,604	17,252
022	Renwick	271,024	75,568	48,772
023	Riceville	306,456	152,160	34,606
024	Richland			
025	Ricketts	96,328	51,008	20,692
026	Ridgeway	214,400	81,476	79,568
027	Rinard	51,548	19,936	
028	Ringsted	388,276	82,008	46,184
029	Rippey	187,432	71,340	20,404
030	Riverside	284,068	56,416	23,772
031	Riverton	178,916	58,372	26,764
032	Robins	237,240	15,872	127,504
033	Rock Falls	39,336	18,460	
034	Rockford	527,508	664,020	2,584
035	Rockingham	304,040	123,860	62,736
036	Rock Valley	448,632	137,124	57,080
037	Rockwell	130,740	30,720	9,400
038	Rodman			
039	Rodney	67,804	51,512	15,516
040	Roland	397,368	83,748	18,200
041	Rolle	607,000	189,000	
042	Roma	88,708	17,868	
043	Rose Hill	79,810	45,066	16,212
044	Roske	23,802	29,944	9,608
045	Rowan	143,128	30,120	40,968
046	Rowley	69,320	59,624	19,136
047	Royal	185,584	122,804	145,200
048	Ruhl	240,472	86,052	67,328
049	Runnells	97,000	25,300	20,100
050	Russell	321,072	79,196	52,784
051	Ruthven	337,680	111,660	45,900
052	Rutland	158,912	42,888	56,160
053	Ryan	173,228	126,960	41,412
054	St. Ansgar	615,868	143,800	17,482
055	St. Anthony	92,220	41,812	66,832
056	St. Charles	141,780	42,184	38,672
057	St. Lucas	17,300	7,832	
058	St. Mary's	36,256	37,120	

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, telegraph property and express companies	Total assessed valuation of all property, money and credits	Total taxable valuation of all money and credits	Total taxable value of money and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
5,684	786,968	190,742	328,532			88,926.83	508
1,648	245,822	61,458	107,440	71,580	5	1,196.10	504
1,872	226,656	50,964	215,510	7,832		3,004.63	505
1,943	915,012	228,753	522,680			56.25	506
5,172	514,528	128,622	728,880	3,700		9,446.64	508
	277,468	64,367	277,630			2,594.00	509
	352,080	88,170	267,800			40.00	500
	792,228	198,228	573,690			7,620.00	501
5,849	331,272	87,818	137,169			2,562.00	502
1,792	203,348	50,837	62,950	3,272	5	4,880.33	503
124	130,716	32,679	77,750	7,900	5	3,127.18	504
212	63,256	15,814	140,145	6,548		506.05	505
1,672	185,068	46,267	118,100	37,004	5	1,140.30	506
1,972	294,540	73,838	129,475	3,424	5	18,536.05	507
24,240	425,068	109,267	397,380	43,520	5	4,900.00	509
1,584	171,236	42,809	129,603	34,008	5	2,348.00	510
37,880	2,387,040	606,910	65,500	13,000		1,192.00	511
856	109,736	29,884	3,560			975.00	512
520	228,968	64,742	188,516	6,496	5	4,061.43	513
2,152	60,488	15,122	500	351	5	1,230.73	514
900	332,684	56,071	463,388	1,500	5	4,725.00	515
5,668	183,912	33,378	98,025	15,200	5	900.00	516
1,200	188,520	47,120	187,370			10,520.00	517
10,548	481,124	120,281	201,124			5,544.57	518
	1,181,436	295,309	1,377,553	42,916	5	18,661.22	519
1,208	215,698	63,923	80,380	6,348	5	1,804.00	520
1,080	681,092	170,423	800,566			10,520.00	521
4,560	320,864	69,966	34,120			5,200.00	522
1,428	584,740	146,186	468,570	30,844	5	6,615.00	523
1,904	169,232	42,308	67,052	4,908		2,225.00	524
3,136	390,392	97,568	266,100			2,045.00	525
672	62,736	39,014	120,736			700.00	527
1,460	467,956	115,980	369,700	32,782	5	4,400.00	528
1,912	231,088	70,272	191,075	31,540	5	4,480.00	529
1,156	366,012	91,568	256,117	17,136	5	5,115.00	530
1,088	254,140	63,336	176,494			3,201.30	531
	281,620	95,406	91,516			600.00	532
	57,706	14,440	36,200			200.00	533
1,324	1,190,036	299,000	431,753			10,268.95	534
3,832	781,568	196,392	46,000			5,724.00	535
1,100	674,936	166,734	406,000	30,222	5	8,450.00	536
1,662	171,218	42,800	454,640	110,000	5	7,446.90	537
1,024	135,860	33,960	20,700			762.00	538
1,808	501,360	123,340	322,926	37,640	5	9,112.12	540
	886,000	221,500	588,000			9,187.00	541
	35,578	14,114				742.00	542
228	142,212	35,533	109,550			1,200.00	543
	66,880	15,845	18,745			425.00	544
2,320	215,436	53,860		23,184	5	1,149.13	545
	125,076	31,209	50,500			861.81	546
2,652	453,800	113,120		4,652	5	2,325.00	547
1,464	343,904	85,901	135,873	10,944	5	3,279.60	548
	777,856	194,464	526,430			7,545.00	549
	190,792	49,198				2,543.22	550
	229,636	57,409	347,038	11,234	5	1,550.00	551
	25,492	6,273	49,875			667.00	552
	79,376	18,544	36,400				553

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

Number	Towns	Real property	Personal property	Railroad property
669	St. Olaf	79,816	58,966	21,100
670	St. Paul (R. F. D. West Point)	35,340	13,120	
661	Sabula	271,300	49,280	200,000
662	Salmon	171,180	56,100	27,340
663	Salk	176,872	42,826	39,394
664	Sauborn	500,006	143,600	
665	Sandyville (Via Ackworth)			
666	Seaville	63,216	49,956	61,336
667	Schaller	134,720	115,328	
668	Schlagwig	353,944	29,626	
669	Seranton	415,100	120,080	48,820
670	Searsboro	61,440	15,868	29,244
671	Sergeant Buff	190,620	76,336	86,112
672	Shambaugh	89,798	79,540	27,606
673	Shannon City	140,962	41,284	8,300
674	Sharpsburg	63,400	28,888	37,112
675	Shesfield	802,484	119,600	100,100
676	Shelby	301,412	97,004	30,208
677	Shelburne	120,320	19,548	
678	Shel Rock	421,308	76,304	21,476
679	Shellsburg	245,344	75,132	38,136
680	Sibley	1,044,924	230,484	113,712
681	Sidney	469,338	131,972	8,920
682	Silver City	139,176	65,160	8,820
683	Sioux Center	707,500	135,620	51,220
684	Sioux Rapids	415,232	223,344	64,240
685	Slater	394,188	77,636	93,780
686	Sloan	316,480	138,480	20,092
687	Smithland	106,000	24,848	24,760
688	Soldier	146,492	74,864	
689	Solon	331,728	65,024	25,708
690	Somers	59,344	43,504	35,506
691	South English	131,676	41,832	31,790
692	Spillville	126,824	39,420	
693	Spirit Lake	1,650,432	277,528	18,124
694	Spragueville	71,252	18,424	23,380
695	Springbrook	46,768	9,184	
696	Spring Hill	67,620	17,232	22,880
697	Springville	375,662	117,848	17,068
698	Stacyville	329,000	77,712	30,694
699	Stanhope	173,884	67,900	37,688
700	Stanley	73,252	27,672	116,200
701	Stanton	430,328	142,736	28,264
702	Stanwood	119,776	23,962	
703	State Center	733,968	131,788	41,116
704	Steamboat Rock	150,240	23,600	26,704
705	Stockport	197,904	34,648	40,680
706	Stockton	60,000	13,260	
707	Story City	790,760	185,968	67,004
708	Stout	201,448	53,828	69,044
709	Stratford	348,420	182,832	
710	Strawberry Point	644,560	142,544	54,612
711	Struble	67,500	40,480	11,480
712	Sully	258,160	54,840	12,280
713	Sumner	1,228,168	331,312	72,400
714	Superior	81,512	33,172	39,608
715	Sutherland	438,928	158,220	47,756
716	Swainsdale	71,212	27,520	18,448
717	Swanwick	83,656	25,660	9,412
718	Swen City	337,748	129,200	39,688
719	Tabor	584,316	489,288	
720	Templeton	340,728	93,972	15,284
721	Temmant	33,664	40,944	33,648
722	Terrill	86,912	24,224	
723	Thayer	96,628	31,216	41,264
724	Thompson	245,136	142,032	35,060

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Number	Telephone, telegraph property and express companies	Total assessed valuation of all property and credits	Total taxable valuation of all property and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all lands	Number
669	1,520	161,432	40,388	150,639	7,072	5	1,430.00	669
670		48,460	12,115	67,700	13,100	5	8,328.00	670
661		320,580	130,145	270,237			1,410.00	661
662		235,680	63,865	280,000	13,624	5	1,935.00	662
663	4,384	263,496	66,874	56,700	15,080		2,122.00	663
664		713,296	178,224	144,000			11,900.00	664
665								665
666	1,476	173,684	43,298	65,500	982	5	1,000.00	666
667		144,624	144,624	506,324			8,328.00	667
668	1,806	600,860	167,466	164,300			11,725.85	668
669	2,600	587,200	146,800	1,697,512	79,780	5	5,595.00	669
670	1,544	108,116	27,029	32,806			505.00	670
671	2,336	355,604	88,901	105,700	4,020	5	2,600.00	671
672	1,244	198,608	49,827	231,400			1,630.00	672
673	2,154	192,420	48,165	61,200	9,084	5	2,354.00	673
674	444	129,844	33,461	55,550			1,000.00	674
675	9,076	1,091,320	272,830	278,160	256,492	5	12,176.00	675
676	2,584	491,308	122,827	330,622	39,292	5	10,600.00	676
677		113,868	32,717	113,450			1,570.00	677
678	1,064	330,752	132,688	430,264			7,280.00	678
679	2,668	301,200	90,325	134,400			4,905.00	679
680	6,436	1,445,556	361,380	500,832	8,256		15,600.00	680
681	4,724	615,004	153,751	671,092	13,808	5	10,300.00	681
682	3,008	215,864	55,866	228,946			5,113.00	682
683	3,256	957,368	239,342	746,825	53,912	5	10,622.00	683
684	5,076	707,802	176,973	374,000	6,020	5	7,325.00	684
685	4,406	407,100	117,525	441,237	10,200	5	2,805.00	685
686	3,804	378,866	94,714	209,800	4,416	5	4,405.00	686
687		130,348	32,687	22,900			1,330.22	687
688	1,284	247,296	61,824	110,430	1,282	6	8,635.00	688
689	5,408	427,868	100,967	60,350	25,276	5	3,730.00	689
690	936	139,380	34,845	55,846		5	700.00	690
691	1,308	206,572	51,643	319,554	9,948	5	1,470.00	691
692		106,244	41,661	69,000	4,648	5	1,635.00	692
693	1,708	1,872,796	468,190	585,050			29,731.00	693
694	1,000	119,066	29,764	12,000			720.00	694
695		55,952	13,988	47,800			180.00	695
696	1,896	157,968	39,492	27,584		5	230.00	696
697	1,306	511,864	127,900	539,179	2,896	5	2,960.00	697
698	1,368	319,044	79,761	192,400	5,720	5	2,005.00	698
699	1,888	281,460	70,365	178,694	42,988	5	5,400.00	699
700		217,124	54,281	34,825		6	670.00	700
701	840	601,664	119,416	801,308	17,232	5	5,925.00	701
702	5,300	453,272	113,218	316,339	9,872	5	5,064.55	702
703	8,100	927,976	234,494	739,187		1	14,361.35	703
704	5,928	205,632	51,408	147,900	1,940	5	1,123.00	704
705	1,808	274,440	68,610	134,640	255,084	5	2,000.00	705
706	5,090	307,800	26,840	3,000	1,000	5	620.00	706
707	6,780	1,050,472	297,618	770,000	57,989	5	16,156.53	707
708		321,144	80,286				1,420.30	708
709		531,322	132,838	262,055	70,256	5	7,000.00	709
710	4,408	846,124	211,531	506,900	48,034	4	7,730.00	710
711	720	130,180	30,645	24,600			1,183.91	711
712	2,376	327,856	81,944	446,700			4,650.00	712
713	4,624	1,635,904	408,676	1,054,411	66,439	5	21,168.50	713
714	1,620	146,312	36,678	58,900	10,080	5	2,048.00	714
715		644,904	161,226	765,920	25,108	5	7,231.38	715
716	488	113,728	28,182	66,617			775.20	716
717	112	50,340	30,510	5,400	36,892	8	6,450.00	717
718	7,680	534,512	133,628	180,882			6,450.00	718
719	2,784	1,076,688	269,172	292,750	20,464	5	10,382.51	719
720		451,356	112,820	398,900			4,200.00	720
721	428	167,694	26,361	26,687	36,140	5	1,160.00	721
722	1,296	106,424	26,361	106,424			4,634.58	722
723	428	110,904	27,726	9,444			677.00	723
724	2,080	424,908	106,227	100,335	23,168	5		724

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

Number	Towns	Real property	Personal property	Railroad property
725	Thor	215,400	46,772	36,948
726	Thorburg	66,224	44,329	22,984
727	Thornton	229,830	93,409	25,336
728	Thurman	114,040	47,305	
729	Tiffin	74,490	26,612	11,868
730	Tingley	299,340	46,538	77,468
731	Titonka	187,770	79,824	14,264
732	Toronto	64,030	11,100	12,720
733	Traer	869,872	297,140	34,524
734	Treyor	116,728	40,640	
735	Trippoli	706,796	13,666	29,416
736	Tuesdale	32,028	31,264	8,488
737	Turo	218,336	88,152	38,244
738	Turin	57,792	60,790	27,712
739	Udell	71,819	35,904	29,656
740	Underwood	88,704	42,784	61,208
741	Union	291,940	90,908	18,148
742	Unionville	68,124	44,228	31,500
743	University Park	210,940	4,236	
744	Urbana	188,560	54,792	5,676
745	Urbanshale	379,560	5,000	25,440
746	Ute	275,764	124,372	48,884
747	Vall	270,308	114,376	35,472
748	Valeria	28,980	16,020	1,092
749	Van Horn	422,126	165,298	39,720
750	Van Meter	750,806	70,860	80,008
751	Van Wert	138,828	49,188	43,856
752	Varna	161,760	157,208	16,656
753	Victor	459,856	116,544	18,128
754	Vincent	16,026	4,432	1,988
755	Vining	28,972	11,488	13,800
756	Volga City	699,220	15,688	8,300
757	Wadema	119,328	46,560	29,260
758	Walcott	489,620	182,132	22,648
759	Walker	116,440	20,008	20,008
760	Walkeford	107,176	95,960	69,560
761	Wall Lake	490,964	110,220	62,260
762	Walnut	650,600	100,468	30,408
763	Wapelle	795,516	134,708	20,696
764	Washita	154,024	71,072	22,208
765	Waterville	75,160	55,416	28,860
766	Waucoma	198,500	43,352	22,840
767	Waukeg	274,404	13,060	55,564
768	Wayland	297,520	128,112	13,540
769	Webb	77,808	65,808	21,512
770	Webster	82,344	23,604	54,200
771	Weldon	112,608	28,224	17,048
772	Wellman	495,900	165,588	24,664
773	Wellsburg	317,484	123,244	222,092
774	Wellton	35,104	27,684	7,760
775	Wesley	178,728	94,200	25,272
776	West Bend	196,776	447,320	
777	West Branch	491,896	161,768	23,772
778	West Burlington	475,292	77,168	
779	West Chester	86,868	65,808	8,624
780	Westfield	81,156	24,154	8,068
781	Westgate	135,300	83,956	26,640
782	West Liberty	1,068,800	198,700	73,680
783	West Mitchell (P. O. Mitchell)	49,472	3,280	
784	Westphalia	58,618	5,312	
785	West Okobah	414,628	4,760	
786	West Point	292,400	160,420	27,220
787	West Side	144,694	66,540	59,536
788	West Union	923,188	276,226	67,060
789	Whitland	253,748	91,772	
790	Whiting	254,182	97,524	45,448

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele-graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of all monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
2,416	301,536	75,384	179,824			1,609.92	725
1,382	144,800	36,215	79,400				726
745	359,304	89,820	88,400			2,859.72	727
1,050	162,404	40,601	41,533			1,708.00	728
252	113,212	28,303	29,900			684.07	729
5,248	298,492	74,033	171,400			1,622.27	730
2,896	84,760	21,100	152,560				731
394	88,140	22,632				600.00	732
2,340	1,083,876	270,969	1,104,900			16,500.00	733
168	157,476	39,269	641,300			2,060.70	734
4,832	848,980	210,955	733,222			11,686.00	735
344	72,124	18,611	19,000			2,000.00	736
1,864	260,696	86,649	322,856			1,000.00	737
1,276	147,500	36,800	34,300			1,000.00	738
6,924	144,240	36,000	66,348			880.00	739
6,412	106,100	49,040	434,800			2,900.00	740
7,810	408,512	102,233	271,110			6,400.00	741
6,612	180,464	37,610	88,484			1,275.00	742
	214,270	53,569	178,300			1,029.00	743
	251,884	62,971	86,500			1,100.00	744
11,729	421,600	105,415	67,000			5,909.00	745
2,508	451,028	112,832	197,082			5,315.28	746
2,229	422,276	105,569				7,071.25	747
	62,224	13,056	14,140			661.00	748
1,840	559,904	139,901	337,500			7,035.00	749
3,048	261,416	65,354	162,300			1,716.00	750
1,276	229,648	57,412	143,901			1,000.00	751
1,352	276,976	69,244	31,800			3,450.00	752
	528,560	149,724	869,022			4,069.35	753
	30,788	7,697	61,000			2,905.00	754
	51,020	12,905	95,356			55,690.75	755
	196,340	187,823	78,740			2,800.00	756
	196,662	49,172	13,454			1,161.89	757
	608,820	174,710	463,220			5,000.00	758
1,832	442,700	110,609	228,044			2,712.50	759
	202,720	50,680				1,195.00	760
	671,420	167,855	418,634			7,100.00	761
	195,468	195,867	36,660			11,453.20	762
117,708	1,067,968	266,992	700,000			9,549.00	763
3,120	293,424	65,106	133,500			3,442.00	764
5,304	162,740	40,688	92,692			1,759.00	765
1,320	299,512	65,128	296,390			4,168	766
2,200	119,832	698,900				4,030.00	767
1,004	440,836	110,209	650,950			5,073.86	768
724	168,004	42,001	34,822			1,500.00	769
1,148	161,296	40,324	140,540			400.00	770
576	159,416	39,854	94,078			800.00	771
14,992	725,394	175,204	41,450			7,914.52	772
	673,820	198,455	293,800			4,500.00	773
	88,900	22,225	47,170				774
	296,264	74,066	191,080			4,232.36	775
	641,096	160,274				4,750.00	776
	678,316	169,554	1,197,520			6,130.00	777
	552,400	138,115	95,300			25,965.62	778
	132,834	38,206	184,300			3,968.89	779
	114,888	28,722	7,550			1,100.00	780
1,208	247,644	61,761	78,955			1,466.75	781
2,120	1,395,445	345,240	1,947,445			6,115.00	782
40	52,792	13,198	94,700			527.92	783
	62,630	15,635	86,500			878.68	784
772	420,140	105,035	145,288			1,313.00	785
824	480,980	129,245	480,980			4,682.60	786
3,606	65,450	18,735	65,450				787
8,884	1,295,488	316,372	1,019,220			22,250.00	788
	351,468	87,852	320,320			2,741.00	789
7,614	404,748	101,187	253,625				790

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

Number	Towns	Real property	Personal property	Railroad property
791	Whittemore.....	197,864	106,168	24,204
792	Whiten.....	104,280	34,038	38,276
793	Wiley (Carroll P. O.).....	21,640	4,228	.....
794	Williams.....	376,172	77,428	33,008
795	Williamsburg.....	799,584	222,076	22,032
796	Williamson.....	92,092	56,092	30,880
797	Wilton Junction.....	506,700	199,340	40,700
798	Windell.....	366,798	215,840	.....
799	Winthrop.....	574,364	112,152	17,260
800	Wiota.....	90,232	22,512	18,128
801	Woden.....	129,708	62,708	29,716
802	Woodbine.....	696,588	203,720	44,320
803	Woodburn.....	123,308	40,072	76,380
804	Woodward.....	393,936	104,058	41,340
805	Woolstock.....	148,804	447,404	46,184
806	Worthington.....	172,232	58,176	21,100
807	Wyoming.....	363,796	152,608	17,906
808	Yale.....	159,624	82,980	17,376
809	Yetter.....	85,168	59,756	16,872
810	Zearkton.....	24,740	16,992	6,692
811	Zearing.....	247,544	88,612	.....
812	Zwingle.....	84,060	21,224	8,380

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,806	330,132	82,533	136,800	.....	.....	5,300.00	791
2,044	178,608	44,652	85,315	42,920	5	962.50	792
360	36,088	0,522	90,500	16,284	5	100.00	793
1,964	473,592	118,148	235,700	31,672	6	5,075.00	794
1,344	1,044,596	561,234	1,679,562	.....	.....	.....	795
.....	179,564	44,766	33,500	12,744	5	806.87	796
9,800	846,600	211,650	737,160	.....	.....	8,080.83	797
.....	782,508	196,632	668,840	32,100	4	9,500.00	798
1,348	401,676	100,419	305,365	.....	.....	3,020.72	799
1,228	142,220	35,555	27,800	5,872	.....	1,706.25	800
.....	223,420	56,855	.....	.....	.....	.....	801
.....	854,628	213,667	1,056,554	.....	.....	14,306.00	802
4,116	244,076	61,019	119,694	3,820	5	1,400.00	803
3,364	542,688	135,672	279,191	32,432	3	7,300.00	804
1,580	644,082	161,068	72,400	47,176	5	5,040.00	805
1,072	232,580	69,145	189,000	3,760	5	1,000.00	806
1,036	535,496	133,874	397,396	.....	.....	5,901.56	807
876	260,856	65,214	246,439	8,700	5	2,100.00	808
908	151,404	38,351	15,075	.....	.....	590.00	809
444	48,568	12,217	122,056	.....	.....	2,220.00	810
.....	336,156	84,069	474,014	37,084	5	4,785.00	811
544	115,108	28,777	97,500	.....	.....	3,068.33	812

CITY OFFICIALS

Number in order of population	City	Mayor	Clerk	Treasurer	Year term expires
84	Albia	Jas. H. Elder	A. J. Head	E. W. Baxter	1927
90	Algona	Albert Ogren	S. W. Crowell	H. M. Hanberg	1927
20	Ames	F. H. Schleiter	A. B. Maxwell	H. W. Stafford	1927
94	Anamosa	R. D. Flinigan	Daisy Stevens	T. E. Watters	1927
31	Atlantic	J. A. Cozine	T. E. Nichols	J. G. Whitney	1927
92	Audubon	Ray Trainor	J. L. Bippy	H. M. Bilharz	1928
100	Bedford	J. S. Nevins	J. E. Lovell	J. C. Wyant	1927
82	Belle Plaine	R. L. Whelan	E. N. Brown	W. A. Irwin	1928
85	Bettendorf	R. W. Peterson	H. P. Abramson	R. L. Lemmon	1928
82	Bloomfield	J. H. Leon	W. J. Brown	C. C. Curl	1928
17	Boone	Robert McBride	Otto Hile	D. B. Ashenfelter	1927
9	Burlington	E. P. Phillips	Robert Schlampp	J. G. Bruhl	1928
42	Carroll	John E. Haltigan	W. A. Arts	Leo J. Wagnan	1927
25	Cedar Falls	J. Foy Cross	H. E. Olbrieh	V. W. Johnson	1927
4	Cedar Rapids	W. A. Loftus	L. J. Storey	M. F. Cox	1928
15	Centerville	Jim Keller	A. M. Winter	W. A. Bashaw	1927
33	Chariton	E. P. Phillips	W. M. Householder	E. W. Drake	1927
27	Charles City	H. M. Welser	J. W. McKeeney	Carl O. Magdsick	1927
36	Cherokee	Abe Stiner	Wm. Shardlow	Geo. Brunner	1927
38	Clarinda	H. E. Davidson	C. L. Ehrhart	J. A. Swanson	1927
73	Clarion	Dr. R. D. Tompkins	G. A. Triggs	A. E. Weber	1928
68	Clear Lake	R. E. Kenyon	G. W. Moeller	H. N. Halvorsen	1927
8	Clinton	R. N. Hoves	Frank W. Leedham	B. S. Keith	1928
101	Colfax	Edwin Perry	Frank H. Haas	R. E. Cummings	1927
86	Corning	W. A. Mekely	J. F. Latimer	F. O. Okey	1928
6	Council Bluffs	S. A. Greene	F. B. Jenkins	Bertha C. Smith	1928
43	Cresco	E. L. Davenport	G. A. Morris	E. J. Farnsworth	1928
22	Creston	M. L. Burt	B. Tallman	Ernest Porter	1927
3	Davenport	Louis E. Roddewig	Frank A. Haas	Chas. E. Robeson	1928
48	Decorah	P. W. Conover	P. M. Hughes	W. F. Baker	1927
58	Denison	Ninus L. Hunt	Jacob Johnson	Chet L. Smith	1928
103	Des Moines	Fred H. Hunter	Roscoe P. Bane	E. C. Powers	1928
63	DeWitt	W. C. Lambertson	C. C. Christiansen	Paul Siekmund	1928
5	Dubuque	H. G. Melchoir	John Stuber	Otto F. Puls	1927

96	Dyersville	A. E. Schuster	W. C. Loosbrock	J. J. Mangrich	1928
47	Eagle Grove	G. W. Baker	J. K. Baker	C. Christensen	1927
102	Eldon	J. A. Baldwin	John Varsoldy	V. D. Koons	1928
69	Eldora	C. M. Scoper	C. M. Shafter	H. H. Turner	1928
75	Emmetsburg	J. H. Goidden	T. F. Rutledge	J. W. Neary	1928
35	Eatherville	J. C. Lelley	A. O. Peterson	E. J. Rhodes	1927
28	Fairfield	H. A. Hoopes	P. V. Goodman	W. P. Starr	1927
101	Forest City	Alan Loth	J. O. Bergfeld	H. R. Cleophas	1928
15	Fort Dodge	G. V. Findley	G. W. Wakeman	E. H. Zuerrer	1927
18	Fort Madison	Jas. A. Power	L. E. Albers	Margaret Jaeger	1927
79	Glenwood	F. W. Kelley	B. N. Maxwell	E. R. Herrick	1927
30	Grinnell	W. G. Ray	Homer B. Lowrey	Carl E. Child	1927
106	Hamburg	J. B. Zuck	Paul Travis	F. J. Leiss	1927
60	Hampton	A. W. Wolf	S. J. Parker	L. C. Robinson	1927
71	Harlan	D. J. Booth	J. W. Bailey	C. G. Weber	1928
80	Hawarden	B. T. French	Fred A. Gefke	Rollin W. Smith	1928
87	Humboldt	Mary H. Johnston	J. A. Parker	H. L. Strong	1928
99	Ida Grove	J. C. Walter	Geo. C. Hubbard	R. W. Lohman	1928
56	Independence	A. T. O'Brien	Chas. L. King	A. S. Plane	1927
46	Indianola	N. D. Gordon	E. M. Wilson	Linda Starbuck	1927
15	Iowa City	J. J. Carroll	Geo. J. Dohrer	J. W. Grim	1927
59	Iowa Falls	W. A. Middleton	J. O. Gregg	W. S. Walker	1928
62	Jefferson	D. E. Lyon	S. T. Jack	R. H. Maloney	1928
16	Keokuk	John W. Rovane	B. F. Earl	Alvin Kraft	1927
52	Knoxville	N. D. Shinn	Frank Crawford	J. O. Collins	1927
40	Lake City	E. M. Miles	S. M. Robinson	G. C. Hutcheson	1928
42	Le Mars	Wallace Window	C. M. Hayes	R. C. Bartels	1927
104	Leon	J. V. Lemly	E. E. Beck	M. A. Gammil	1928
91	Madrid	C. E. Peterson	O. S. Adams	Chas. J. Seeds	1927
57	Manchester	Fred W. Hermann	Ralph Milroy	G. L. Mitchell	1927
53	Maquoketa	A. J. Swift	J. G. Thorne	Robert R. Hibbs	1928
93	Marengo	John E. Spurrier	P. W. Goldthwaite	S. J. Hines	1927
41	Marion	P. M. Carson	D. H. Smith	J. P. Cooper	1927
18	Marshalltown	Wm. Jennings	Anne McMahon	H. M. Knudson	1927
11	Mason City	T. A. Potter	J. H. McEwen	H. F. Foss	1927
46	Missouri Valley	W. W. Foote	Herman Bond	W. F. Rohn	1927
88	Monticello	B. E. First	Ray Echtenacht	D. Van Brussel	1927
10	Mount Pleasant	A. Whitaker	J. P. Caple	J. H. Schreurs	1928
14	Muscatine	B. C. Benham	J. M. Caple	Tom Stephenson	1928
70	Mystic	Carl Davis	J. L. Huffman	Alvah Griffith	1927
82	New Hampton	W. G. Shafter	P. B. Strike	E. L. McConkle	1927
72	Nevada	A. E. Lookingbill	R. A. Davis	Lee E. Brown	1927
24	Newton	R. W. Sayre	R. B. Davis	D. E. Lynch	1927
34	Oelwein	T. N. Carnall	C. S. Shippy	M. C. Sweeney	1927
67	Osage	C. E. Juhl	A. S. Wright	A. D. Simmons	1927
74	Osceola	Chas. Harris	W. N. Temple	O. H. Gravatt	1928
99	Onawa	F. G. Oliver	Ben Jensen	T. L. Shipley	1927
10	Oskaloosa	R. K. Davis	Bianche Sheriff	C. P. Glenn	1927
10	Ottumwa	Seneca Cornell	E. J. Chambers		1927

CITY OFFICIALS—CONTINUED

Number in order of population	City	Mayor	Clerk	Treasurer	Year term expires
64	Pella	T. G. Fultz	A. C. Kuyper	Jno. VanRheenn	1927
29	Perry	W. W. Phillips	Ada C. Hindert	C. R. Lyon	1927
80	Red Oak	H. S. Cloud	Arthur E. J. Johnson	H. C. Houghton, Jr.	1927
95	Rock Rapids	O. S. Thomas	J. K. Medberry	P. G. Smith	1928
90	Rockwell City	L. E. Eslick	D. E. Leonard	G. W. Richter	1928
70	Sae City	B. T. Bourgee	S. E. Humphries	U. E. Harding	1928
107	Seymour	D. C. Kingery	S. M. Kirkland	L. C. Gordon	1927
66	Sheldon	L. U. Shipley	Scott Martin	E. A. Hoven	1928
32	Shenandoah	H. E. Deater	Neille Mygatt	H. E. Ross	1927
86	Sigourney	C. A. Lyons	H. F. Richardson	C. C. Williamson	1928
2	Sioux City	Stewart Gilman	Richard Nash	C. A. Carlson	1928
37	Spencer	A. H. Avery	E. H. Penning	E. Taggart	1927
51	Storm Lake	Guy E. Mack	G. S. Robinson	J. W. Gilbert	1928
119	Stuart	P. L. Hillgren	C. V. Keeler	F. C. Ball	1927
78	Tama	J. G. Bonis	R. S. Harlan	D. E. Goodell	1927
94	Tipton	H. E. Dallas	H. R. McNamara	S. G. Frink	1928
108	Toledo	H. V. Weir	H. A. Benson	M. J. Kresak	1927
44	Valley Junction	J. S. Compton	C. C. Williams	W. H. Gavin	1928
44	Villisca	F. P. Tyler	F. C. Reese	John L. Wheeler	1928
61	Vinton	E. A. Buxton	W. E. Gilchrist	E. M. Tinkham	1927
45	Washington	J. G. Maxwell	S. J. Kellogg	Lee A. Holland	1927
7	Waterloo	Gienn A. Tibbitts	Chas. O. Mackay	Chas. W. Knoop	1928
77	Waukon	P. H. LeTourneau	J. D. Cowan	P. E. O'Donnell	1928
54	Waverly	F. A. Osincup	R. O. Clark	W. Weiditschka	1927
23	Webster City	Frank Bossert	J. K. Fear	E. P. King	1927
109	What Cheer	J. A. Cowan	L. E. Kunath	Robt. Schott	1927
65	Winterset	I. E. T. Wilson	Elizabeth Travis	N. E. Hollen	1927

TOWN OFFICIALS

Number	Town	Mayor	Clerk	Treasurer	Term expires
1	Ackley	Fred E. Trainer	John R. Heinz	C. J. Griffin	1928
2	Ackworth	O. W. Smith	E. R. Smith	J. P. McLamb	1928
3	Adair	H. R. Soule	M. M. Games	E. B. King	1927
4	Adel	H. H. Hill	John G. Regan	R. P. Sullivan	1928
5	Afton	J. D. Porter	T. S. Spencer	V. Ripple	1928
6	Agency	Fred Miller	W. H. Reynolds	Alice Pearson	1928
7	Ainsworth	W. T. Trotter	R. O. McKiernan	Frank Wakeman	1928
8	Akron	A. G. A. Palm	A. L. Semmads	O. C. Nelson	1927
9	Albert City	Edward Swanson	John Spar	R. W. Stevens	1928
10	Albia	W. D. Presmall	P. W. Purch	Marvin Brewer	1928
11	Alburnett	W. E. Stiek	Erwin Lanning	W. H. Miller	1928
12	Alden	E. C. Edwards	G. F. Bigelow	W. F. Dunn	1928
13	Alexander	Ed. S. Packard	H. J. Bohlen	F. H. Duncan	1928
14	Allerton	E. E. Keller	J. Carver Gibbons	J. B. Isaacson	1928
15	Allison	A. W. Johnson	W. C. Shepard	H. F. Reeder	1928
16	Alta	C. F. Songston	Wm. Zellman	G. B. Lofy	1928
17	Alta Vista	Carl White	G. B. Lofy	L. K. Burkett	1928
18	Aiton	Peter Goebel	L. K. Burkett	C. W. Altman	1928
19	Altoona	O. W. Britton	C. W. Altman	E. W. Eisenstrager	1928
20	Avondale	Thos. Levens	E. W. Eisenstrager	Clarence Kross	1928
21	Andover	Aug. Boyens	Clarence Kross	Q. J. March	1928
22	Andrew	Wm. Roddewig	Q. J. March	W. T. Biggs	1928
23	Anita	M. Millrollin	W. T. Biggs	O. R. Canfield	1928
24	Ankeny	G. H. Swartzfager	O. R. Canfield	Roy E. Horton	1928
25	Anthony	B. F. Ward, Jr.	Roy E. Horton	Henry Bue	1928
26	Applington	Wm. Dreyer	Henry Bue	A. H. Mohr	1928
27	Areada	Wm. H. Stoelk	A. H. Mohr	Paye Matear	1927
28	Archer	Cecile Huddleston	Paye Matear	W. Pell	1928
29	Aredale	Orlie Miller	W. Pell	Fred J. Suhr	1928
30	Arlon	Pat Hederman	Fred J. Suhr	L. E. Wilson	1928
31	Arispe	A. A. De Lay	L. E. Wilson	H. G. Carves	1928
32	Attingham	Japh Ball	H. G. Carves	H. B. Sturtevant	1929
33	Armstrong	J. V. Low	H. B. Sturtevant	W. K. Taylor	1928
34	Arnolds Park	B. J. Lawler	W. K. Taylor		1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
35	Arthur	Chas. E. Anderson	Paul H. Clefford	Reese F. Kinn	1928
36	Ashton	W. H. Wassmann	C. E. Honkomp	R. M. Nappen	1926
37	Aspinwall	Geo. Schade	Frank Ehrlich	Andrew Boyens	1928
38	Atalissa	D. O. Flint	B. J. Sehofnit	Geo. Robertson	1926
39	Athestan	C. E. Sicks	G. A. Hammer	R. C. King	1928
40	Atkins	E. E. Swartz	W. A. Koster	P. G. Young	1928
41	Auburn	W. I. Trop	C. L. Hoff	V. M. Brooks	1928
42	Aurelia	T. B. Parker	R. E. Christensen	W. H. Beschel	1928
43	Aurora	W. I. Warren	T. E. Durfey	Marie Matteson	1926
44	Avoca	Henry Bomboldt	E. E. Watson	R. G. Peters	1928
45	Ayrshire	Wm. Lacey	R. J. Smith	C. A. Spittler	1928
46	Badger	Otto Gangstead	J. G. Medcott	K. C. Peterson	1928
47	Badley	J. A. Gardner	G. A. McMurray	Velma Porter	1928
48	Baldwin	Riley Sloan	Perry Carter	Paul Newhouse	1928
49	Balley	J. J. Spog	Wallace Wingar	C. A. Harding	1928
50	Bancroft	J. H. Welp	A. O. Strommeth	L. F. Kennedy	1928
51	Barnes City	John B. Tracy	C. L. Burke	T. R. Berry	1927
52	Barnum	Irene B. Tucker	J. N. Frescoln	Walter Trusty	1928
53	Bassett	W. R. Hocking	A. Boysen	L. E. Copeland	1928
54	Batavia	J. E. Spotts	Carl C. Webb	C. H. Doll	1928
55	Battle Creek	W. J. Troxel	Harold Holliday	Chas. Burlock	1928
56	Baxter	M. A. De Voe	Harry Deoyar	L. D. Lockwood	1928
57	Bayard	Wm. Lawrence	L. Vanderpool	Earl Lewis	1928
58	Beaconsfield	F. C. Bryant	W. E. Whorrell	L. R. Beadle	1928
59	Beaumont	W. H. Wilson	O. O. Rohrer	E. G. Elliott	1928
60	Beaman	C. C. Sparks	J. R. Dennison	H. A. Bruns	1928
61	Beaver	Z. G. Houck	Guy Byers	C. Ehrhardt	1928
62	Bellevue	A. W. Russell	J. G. Engel	C. M. Morse	1928
63	Belmond	W. H. Fitch	Ralph Groves	J. B. Vaughan	1928
64	Bennet	A. D. Nye	A. Harrell	L. C. Qulett	1928
65	Benton	S. B. Zink	W. L. McDonnell	M. C. Donnan	1928
66	Berkeley	C. F. Smyth	Lee Jarboe	Wm. Cannon	1927
67	Bernard	Glen Blaine		W. M. Davis	1928
68	Bertram				

69	Bevington	J. H. McManus	J. H. Hall	G. F. Bussanamus	1928
70	Birmingham	S. T. Curtis	M. D. Hope	Walter Miller	1928
71	Blairsburg		D. Titworth	J. W. McNe	1926
72	Blairtown	B. F. Paul	Mary T. Gass	R. D. Kinn	1928
73	Blakesburg	Marion Hunter	Harry Peterson	C. H. Thode	1928
74	Blanchard	R. H. McFarland		Walter Hooker	1927
75	Blencoe	J. C. Woodruff	M. E. Vredenburg	B. H. Danforth	1928
76	Blockton	H. L. Carr	Ellis Nulph	Thos. A. Ware	1928
77	Blue Grass	John H. Brus	W. G. Kupper	Elsie M. Plett	1928
78	Bode	H. J. Thoeke	A. H. Mitsven	Oscar Grefstad	1928
79	Bonaparte	C. Derr	E. C. Smith	R. E. Meek	1928
80	Bondurant	W. P. Hall	J. M. Ingle	B. F. Rothrock Jr.	1928
81	Bouton	H. V. Hammer	Chas. W. Dissinger	Fred Schnoor	1928
82	Boxholm	Axel Henderson	H. C. Steen	E. W. Bloomquist	1928
83	Boyd	L. M. Donar	S. G. Vander Brink	Paul T. McCrum	1927
84	Braddyville	W. M. Friend	C. E. Apple	E. P. Schmitt	1928
85	Bragats	W. Turley	G. E. Kelsey	R. Eaworth	1928
86	Brandon	G. H. Gibbs	Wm. J. Brown	L. C. Craft	1927
87	Braytoth	H. M. Bartlett	C. Mikkelsen	L. F. Miller	1927
88	Breda	John H. Schulte	John J. Smd	Leo E. Snyder	1927
89	Bridgewater	Jno. Strong	Guy J. Pate	Ed Arnold	1928
90	Brighton	A. J. Johnson	L. E. White	D. E. Peters	1928
91	Bristow	O. C. Fehr	C. E. Coner	C. A. Newbury	1928
92	Britt	H. C. Armstrong	M. E. Fox	C. P. Lewis	1928
93	Brooklyn	O. D. Hall	John E. Talbot	Harold F. Johnston	1928
94	Brunsville	John H. Dirks	H. J. Harms	E. Boyens	1927
95	Buckeye	D. D. Walker	H. M. Sielaff	E. S. Pitman	1928
96	Buck Grove	R. C. Wise	J. J. Finigan	F. G. Hemphill	1928
97	Buffalo	F. Bernick	C. Zogg	Jno. Waspi	1927
98	Buffalo Center	C. W. Galagan	C. A. Sparks	Otto Bronleeve	1928
99	Burt	C. O. Bailey	H. A. Thompson	C. H. Blossom	1928
100	Bussey	W. H. Rice		W. H. Lowman	1928
101	Calamus	W. H. Copp, Jr.	V. A. White	M. A. Hunter	1928
102	Calender	Thos. Larson	M. O. Wing	F. O. Peterson	1928
103	Calmar	H. Weeshmann	C. E. Miller	H. J. Gieson	1928
104	Calumet	Fred Nott	J. A. Sohn	R. J. Mugg	1928
105	Camanche	R. A. Tyler		E. G. Cady	1926
106	Cambridge	J. A. McKee	J. A. Woods	J. B. Nelson	1928
107	Cantril	O. D. Park	B. B. Redman	B. C. Casady	1928
108	Carbon	Geo. Wisner	Ro. Richey	F. W. Stoner	1928
109	Carleton	F. A. Farnsworth	A. C. Sell	J. F. De Ford	1927
110	Carpenter	Merle Nicholson	Benj. Letch	E. R. Nicholson	1928
111	Carson	C. Hartz	F. W. Drew	O. D. Prindle	1928
112	Cascade	L. P. Barrett	C. P. Crawford	P. P. Kremer	1928
113	Cassey	C. J. Thaler	John H. Smith	C. B. Gray	1928
114	Castalia	William Albright	D. C. Mallay	E. E. Mallay	1928
115	Castana	S. L. Wilits	H. M. Conner	Edith McNamari	1928
116	Castle Hill (R. F. D. Waterloo)	R. E. Cronk	Emmet Bartels	Fred Thompson	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term Expires
117	Cedar Heights (R. F. D. Waterloo)	James Edwards	Ralph Edgerton	May E. Foote	1928
118	Center Junction	J. M. Young	Geo. D. McDonald	C. A. Burnmeister	1928
119	Center Point	J. R. See	R. W. Lockhart	J. P. Stauffer	1928
120	Central City	Geo. W. Fish	H. R. Sellers	Walter Rech	1928
121	Charlotte	G. P. C. Ketelsen	Carl E. Hoelt	E. A. Garside	1928
122	Charter Oak	B. H. Runge	L. N. Roose	E. W. Timm	1928
123	Chatsworth	G. H. Schafer	G. E. Wells	D. K. Bennett	1928
124	Chelsea	Wm. W. Kosta	Emil W. Kesi	Jos. Benesh	1928
125	Chester	C. C. Phummer	R. B. Miller	R. J. Stintz	1927
126	Chillicothe	H. J. Wilson	Alfred Peterson	G. E. Jenkins	1928
127	Churdan	L. Cochran	Albert Kloss	Y. E. Allen	1928
128	Cincinnati	J. M. Sturdyvant	C. W. Graham	N. C. Hargis	1928
129	Clare	J. J. Collins	M. M. Chabre	C. V. Klopka	1928
130	Clarence	Harry Freeman	Chas. A. Seaton	Ernest Hasselbusch	1928
131	Clarksville	W. W. Jenkins	W. L. Asber	Wm. M. Roberts	1928
132	Clayton	Oliver Haskins	James McQuire	Bert Gilbert	1928
133	Clearfield	S. H. Posmire	J. R. Henderson	C. C. Miller	1928
134	Cleghorn	A. W. Shafer	L. L. Patton	R. C. McKinney	1928
135	Clemons	W. P. Hughes	Charles H. Beckwith		
136	Clermont	J. P. Paulson	E. M. Hong	H. H. Armbrrecht	1927
137	Clio	J. E. Scott	Ray Shriver	B. C. Gruver	1928
138	Clover Hills (via Valley Jct. Route)	Chas. Mountain	Olaf Belleson	C. R. Shriver	1928
139	Clutier	Albert Bach	F. A. Hudack	Dora Grobosch	1928
140	Coburg	C. M. Brooks	G. L. Drellinger	J. P. Novak	1928
141	Coggon	A. J. Vinton	P. W. Lindahl	W. L. McLean	1927
142	Coln	H. W. Runyan	E. H. Kling	D. D. Johnson	1928
143	Coltsburg	W. S. Shaffer	H. H. Barnhart	C. H. Waldruff	1928
144	College Springs	J. A. McKinley	O. J. Miller	J. R. Grimes	1928
145	Collins	L. W. Van Dran	H. R. Sokol	O. J. Miller	1928
146	Colo	E. G. Schoonover	C. A. Bruce	A. C. Heintz	1928
147	Columbus City	L. C. James	J. E. Henson	H. C. Lounsbury	1928
148	Columbus Junction	E. F. Davis	Wm. Deford	Mary Moore	1928
149	Colwell	Frank Brunner	Calvin V. Smith	E. O. Newell	1928

150	Conesville	George Brown	H. H. Owen	Roy A. Sweet	1927
151	Conrad	F. W. Alexander	G. W. Frederick	Geo. Dyche	1928
152	Conway	C. H. Parsons	W. A. Bates	E. L. Guild	1928
153	Coon Rapids	W. E. Cooney	W. K. Keister	F. C. Cooper	1928
154	Coppock	Eli Hesser	John Hesser	Paul H. Kinnick	1928
155	Coralville (Via Iowa City Route)			G. F. Dold	1928
156	Correctionsville	Geo. Isbell	H. B. Schneekloth	Ira E. Wesley	1928
157	Cornwall	R. J. Clapsaddle	J. L. Oxley	R. J. Galloway	1928
158	Corydon	G. W. Walker	A. T. Gallagher	F. H. Selby	1928
159	Cotter	G. B. Stapp	J. J. Roberts	Alfred Morgans	1928
160	Coulter	Nels C. Pedersen	T. C. Hansen	Ole Hansen	1928
161	Craig	J. H. Eilers	J. H. Schmidt	J. P. Renken	1927
162	Crawfordsville	H. L. Gingery	W. E. Amoyl	H. Lee Huston	1928
163	Cromwell	J. W. Campbell	A. O. Cannon	M. A. Howell	1928
164	Crystal Lake	John Potgeter	Rush Gabrielson	C. M. Aushan	1928
165	Cumberland	C. E. Crozier	O. E. Studley	C. P. Shearer	1928
166	Cumming	A. L. Cochran	F. A. Felton	L. N. Reed	1928
167	Curlew	Chas. Brembaugh	C. K. Ferguson	Lloyd Seagren	1927
168	Cushing	Solomon Olsson	R. K. Russell	H. Vaught	1928
169	Cylinder	Theo. Johnson	George A. Freeman	George A. Freeman	1928
170	Dakota City	John M. Curtis	August Laike	Robert Sayers	1928
171	Dallas	A. E. Mitchell	I. M. Stillwell	J. B. Nelson	1928
172	Dallas Center	D. S. De Atley	Vera Collins	R. P. Seifman	1926
173	Dana	E. P. Oxley	Geo. H. Goodell	L. H. Kinsey	1928
174	Danbury	P. H. Rush	J. C. Jacobsen	Flora Betts	1928
175	Danville	C. R. Brandmayer	R. M. Chambers	W. R. Clampitt	1928
176	Davis City	L. A. Brown	W. L. Severe	O. E. Shoemaker	1928
177	Dawson	S. F. Randolph	John J. McCrory	W. A. McCrory	1928
178	Dayton	Wm. Coomer	O. S. Larson	T. W. Swanson	1928
179	Deatur City	N. B. Hamilton	E. S. Morey	M. E. Boatman	1928
180	Delham	H. E. Qualheim	F. O. Bruce	Wm. B. Loelta	1928
181	Deep River	W. J. Fosby	H. W. Marshall	F. P. Baustian	1928
182	Defiance	Geo. Rewertz	R. D. Shepard	E. L. Penniston	1928
183	Delaware	W. J. Hiltus	N. E. Malmgren		
184	Delhi	A. L. Clark	F. L. Lem	A. A. Schmidt	1928
185	Delmar	Geo. Hutchinson	John A. Fitzpatrick	F. P. Goo/John	1928
186	Deloit	L. L. Kinner	M. Mason	J. B. Ketterer	1928
187	Delphos	C. E. Hoover	S. H. Seaton	H. K. Seaton	1928
188	Delta	John Hasty	Ralph Eastburn	C. A. Burt	1928
189	Denver	H. C. Bruns	R. C. Stumme	Herman Kehe	1928
190	Derby	Wesley Snook	Bert Snook	Clell H. Fulton	1927
191	De Soto				
192	Dexter	W. O. Armfield	H. D. Lenocker	Howard Calfee	1928
193	Diagonal	E. Bunker	Ray O. Bailley	Rolley R. Bailley	1928
194	Dickens	C. E. Newton	C. M. Varney	Severt Swanson	1928
195	Dike	H. J. Knudsen	Ben H. Fletcher	Geo. W. Boyson	1927
196	Dixon	H. W. Meinert	G. E. Elk	P. J. Thiede	1928
197	Dolliver	John Barfoot	C. P. Stow	Sell Finn	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term Expires
198	Donahue	Wm. Goetsch	P. A. Dietz	Mrs. L. A. Keppy	1927
199	Donnan	G. E. Finders	Mrs. Lena Finders	Aug. Begalske	1928
200	Donnellson	V. M. Schmitz	Guy Harris	H. A. Lowenberg	1928
201	Doon	Joseph Kleespies	L. J. Dehn		
202	Dougherty	Pat Sweeney	W. J. Lalor	C. H. Christians	1927
203	Dow City	Robert Doeherty	E. G. Wiggins	E. E. Newbirt	1928
204	Dows	Wm. Meister	P. Ackerman	A. J. Peterson	1928
205	Drakesville	A. I. Pratt	Ed. Jennings	W. C. Irelan	1928
206	Dumont	F. W. Noetting	Dw. E. Brown	S. S. Barlow	1928
207	Duncombe	R. J. Wightman	M. Hoskins	L. V. Miller	1928
208	Dundee	H. W. Schurr	C. H. Lawrence	J. L. Gilbert	1928
209	Dunkerton	H. L. Bellmer	Louis Fressele	J. M. Page	1928
210	Dunlap	I. Siglin	L. S. Edwards	Alta J. Howe	1928
211	Durant	E. F. Jockheck	Harry H. Voss	A. H. Wiebener	1928
212	Dysart	E. E. Wielen	J. C. Marsaw	Ervin Moeller	1928
213	Earham	W. F. Price	E. L. Sear	Scott Shifflet	1928
214	Earling	Paul Kenkel	J. J. Langenfeld	W. B. Ryan	1928
215	Earville	H. J. Vanfleet	Wm. Hunt	C. A. Kendall	1928
216	Early	E. C. Fuller	Ray Stevens	I. L. Fuller	1928
217	Eddyville	F. H. Warner	I. S. Burton	G. E. Stephenson	1928
218	Edenville (Rhodes P. O.)	H. W. Neff	F. E. Bentley	J. C. Roebuck	1928
219	Edgewood	F. E. Sharp	E. J. Putz		1928
220	Elderon	Geo. J. Doelzal	L. L. Stransky	E. P. Sroble	1928
221	Eldridge	Geo. W. Behrens	Fred H. Wiese	Robt. Touk	1927
222	Elcin	P. C. Muehlethaler	C. J. Harrington	Max Thoma	1928
223	Elkader	W. W. Davidson	Ernest F. Seifert	J. F. Halsey	1928
224	Elkhart	H. A. Clark	A. J. Green	M. Manning	1927
225	Elkhorn	Martin Hoose	Geo. Nissen	Hans Peterson	1928
226	Elkport	Geo. Kriebs	L. R. Schnack	Harold J. Kriebs	1928
227	Elliott	J. E. Holtmeyer	C. H. Westrope	D. R. Kipp	1928
228	Ellston	F. T. De Witt	S. H. Treichler	Guy M. Jackson	1928
229	Ellsworth	J. E. Peterson	O. H. Carlquist	G. C. Rorem	1927
230	Elma	Pat Noonan	H. D. Cook	S. B. Despres	1928
231	Ely	Jos. Lorenc	A. J. Baschvagal	Jos. Bereba	1928

233	Emerson	Claude Barnes	P. A. Carson	John Carson	1928
234	Epworth	J. W. Moore	Arthur Edwards	H. H. Reeder	1928
235	Essex	C. H. Lilledahl	D. D. Treleven	Emil Hanson	1928
236	Everly	Johannes Schmidt	J. K. Vander Brake	J. H. Brettsprecher	1928
237	Exira	T. M. Rasmussen	L. Johnson	M. F. Leake	1928
238	Exline	Ed. Higgle	W. H. Miller	J. D. Rowan	1928
239	Fairbank	John G. Conner	A. E. Kelly	L. P. Dares	1928
240	Farmersburg	P. J. Kelly	Ernest Halmeyer	J. L. Mahony	1928
241	Farmersville	Otto Fuelling	Willard Harmagel	L. W. Thompson	1928
242	Farrington	Harry Van Anken	Herbert Gustafson	Mrs. Minnie Wescott	1928
243	Farmhamville	Thos. Parsons	W. S. Coy	A. A. Nansen	1928
244	Farragut	Geo. A. Hayt	Fitch Payne	Wm. Rogers	1928
245	Fayette	H. Kranske	J. A. Schwartz	F. E. Finch	1926
246	Fenton	John Howe	F. W. King	F. Bailey	1926
247	Ferguson	C. M. Shelmo	H. E. Halverson	Mrs. Hazel Doud	1928
248	Fertile	G. H. Bolwar	Hazel Wilkinson	J. F. Rhodes	1928
249	Floris	Irwin R. Otto	A. B. Benz	Charley Skinner	1927
250	Floyd	F. J. Penning	J. W. Stewart	Henry Shapley	1928
251	Fonda	W. C. Hodges	H. J. Stuhmiller	M. Royer	1928
252	Fontanelle	Anton Moser	Julius Chikal	C. A. Baker	1928
253	Port Atkinson	E. E. Blecker	Edis T. Morgan	Joe Hondyk	1926
254	Postoria	W. P. Smith	August Fey	L. H. Becker	1928
255	Franklin	Ralph Hall	J. M. Reid	Chas. F. Wagner	1928
256	Fraser	J. H. Wilson	F. K. Fornum	Wm. Seymour	1928
257	Fredricksburg	O. M. Judge		C. E. Leach	1928
258	Frederika				
259	Fredonia (via R. F. D. Letts)	E. S. Curtis	Minnie Mishler		
260	Fremont	Wm. Bane	Ben Roof	Margaret Altman	1928
261	Galt	R. B. Sellers	L. I. Potter	M. M. Potter	1928
262	Galva	H. M. Walters	J. A. Higworth	Geo. E. Misseldne	1928
263	Garber	C. Schnepf	Verni O'Connor	Hattie Schnepf	1927
264	Garden Grove	Dell Mundell	Frank M. Stevens	H. O. Lovett	1928
265	Gardnaville	W. A. Kregel	Chas. Rogguan	H. J. Wirkler	1928
266	Garnet	W. J. Barz	H. V. Reed	G. F. Schuler	1928
267	Garrison	Hayes Henkle	C. J. Donald	C. C. Gross	1928
268	Garwin	Ralph Hall	Earl Morrison	Edwin Beery	1928
269	Geneva	F. P. Finn	B. P. Hicks	E. E. Davenport	1927
270	George	W. C. Collmann	C. O. Lehmann	E. G. Dieter	1927
271	Gilbert	F. N. Anderson	I. O. Brattebo	H. B. Martin	1928
272	Gilbertville	Leo. J. Bedard	Frank Bomong	Jack Schares	1928
273	Gilman	S. Gregg	Paul M. East	J. A. Small	1928
274	Gilmore City	S. J. Townsend	C. C. Knoll	L. R. Van Aletine	1929
275	Gladbrook	W. G. Schneekloth	E. E. Bachman	C. F. Harris	1928
276	Gladwin	J. N. Carty	E. Mereness	J. E. Bender	1928
277	Goldfield	D. D. Mateson	W. M. Coons	M. F. Coons	1928
278	Goodell	S. S. Matson	Amos O. Hanson	W. L. Britz	1928
279	Goose Lake	P. E. Eggers	G. O. Weller	H. C. Jepsen	1928
280	Gowrie	H. L. Johnson	J. E. T. Johnson	E. F. Ducharme	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
280	Graettinger	L. L. Lindsey	J. B. Lambe	Elizabeth Jensen	1928
281	Grafton	Frank Nack	Peder M. Spram	H. C. Miller	1927
282	Graf	Peter Goetylveger	L. S. Hichie	Peter Even	1927
283	Grand Junction	L. A. Wertz	F. J. Murdock	George Rice	1928
284	Grand Mound	A. B. Rathje	Will Schunter	R. F. Kelly	1928
285	Grand River	Enos Mitchell	B. S. Baker	A. E. Bluff	1926
286	Grandview	Chas. Connor	J. D. McGill	D. J. Higley	1927
287	Granger	W. D. Lytle	W. C. Stener	O. C. Grigsby	1928
288	Grant	W. R. Corbin	S. E. Smith	C. D. Vetter	1928
289	Grant City (Via Auburn)				
290	Granville	Anton Neuroth	W. D. Arndt	C. W. Brink, Jr.	1928
291	Gravity	John Haund	H. V. Dowell	G. E. Smith	1928
292	Gray	J. F. Liken	B. A. Swart	E. C. Rice	1928
293	Greeley				
294	Greene	N. A. Merrian	A. B. Mahuke		1928
295	Greenfield	W. B. Alry	H. G. Spooner	M. R. McCollom	1928
296	Green Island	Theo. Martin	M. E. Burns	J. H. Chick	1928
297	Greenville	W. J. Skewis	Cloyd C. Chute	F. R. Bargiof	1928
298	Grimes	H. F. Peltzman	A. E. Anlich	Arthur Rosen	1927
299	Griawold	M. B. Weir	C. E. Woodward	Fred B. De Witt	1928
300	Grundy Center	P. J. Frost	E. V. McBroom	Geo. B. Robinson	1928
301	Gruver	J. L. Brown	F. C. Barber	H. H. Vetter	1928
302	Guernsey	August Groff	J. P. Cochran	L. B. Cochran	1927
303	Guthrie Center	A. H. Peler	J. E. Botschelt	G. W. Cook	1928
304	Guttenberg	J. H. Bannan	H. E. Schute	Addie Jacobs	1927
305	Halbur	John Schenkelberg	P. J. Friedman	Wm. Eiseheld	1928
306	Hamilton	Ernest Courtney	O. O. Beltzell	Mrs. Maude Beltzell	1927
307	Hancock	C. L. Sutton	E. P. Burgett	Adolph Zobrist	1928
308	Hanlontown	J. M. Knutsen	C. H. Thompson	M. T. Rye	1928
309	Hansell	A. H. Turner	S. P. Allen	E. G. Martin	1927
310	Harcourt	H. L. Sanders	Gerald Anderson	C. H. Swanson	1928
311	Hardy	T. S. Heggen	H. W. Pederson	E. J. Hanson	1928
312	Harper	Michael Striegel	L. G. Striegel	A. O. Striegel	1928
313	Harveys Ferry	Leo. C. Brazell	Alce Hattler	T. A. Houlihan	1928
314	Harris	H. P. Umland	A. D. Curtis	Louis Snyder	1927
315	Hartford	Lou Parsons	Edie Schlotterly	G. D. Schooler	1927
316	Hartley	Amos Teaple	A. F. Hansen	F. R. Pateh	1928
317	Hartwick	J. H. Hunting	D. H. Benton	J. E. Foulke	1928
318	Harvey	Arthur Redding	G. C. Roper	K. H. Bean	1928
319	Hastings	Chas. Viner	Geo. E. Bloomfield	R. S. McDonough	1928
320	Havelock	Chas. G. Oberst	E. A. Larson	Ward Luster	1926
321	Hawkeye	Jno. G. Bapp	H. P. Hauth	L. E. Bapp	1928
322	Hayesville	R. Rogers	W. H. Durso	O. S. Hardisty	1928
323	Haystack	W. H. Nelson	A. L. Nelson	G. I. Nelson	1927
324	Hazelton	L. R. Kimball	J. J. Jennings	I. I. Warren	1928
325	Hedrick	L. E. Allensworth	G. T. Harover	G. T. Harover	1928
326	Hepburn	J. W. Crain	D. Depew		1928
327	Hills	C. N. Smith	J. A. Healy	A. Wrede	1928
328	Hillsboro	John Carter	Jay D. Vest	H. D. Tode	1927
329	Hilton	Nelis Hanson	Geo. Ellison	C. V. Brown	1928
330	Holland	H. Dirks, Jr.	H. Dirks, Jr.	C. Dirks, Sr.	1928
331	Holstein	Henry Bremer	E. S. Hatch	Chas. Kastner	1928
332	Holy Cross (via N. Buena Vista)				
333	Hopewille				
334	Hopkinton	L. Beitz	W. R. Reeve	B. W. Humphrey	1928
335	Hopkirk	R. S. Wight	Clifford Clary	Homer M. Boyd	1928
336	Hospers	C. M. P. Jong	G. Jarman	C. F. Shuel	1928
337	Hubbard	M. P. Hendrickson	Elmer Boike	D. E. Byam, Sr.	1928
338	Hudson	A. H. Brandhorst	A. B. Knudsen	H. B. Hollis	1928
339	Hull	F. Gummik	P. H. Van Wyk	D. H. Wissink	1928
340	Hunxville	W. F. Leach	Robert Brinton		
341	Hurstville	W. K. Hurst	H. B. Lucker	Fred Hurst	1927
342	Huxley	O. J. Severed	A. W. Severed	Ira J. Melaar	1927
343	Imogene	J. D. Thomas	T. E. Leonard	J. A. Glenson	1928
344	Inwood	Wm. Klein	D. N. Swenson	B. H. Weberg	1928
345	Ionia	Hugo Wolff	W. S. Greenwald	R. M. Hildman	1928
346	Irwin	John Vlotho	Wm. Taylor	Geo. E. Campbell	1928
347	Irwin	T. J. Ryan	Ralph Groat	J. P. Jones	1928
348	Jackson Junction	G. R. Taylor	Cyrril W. Jirak	J. H. Meyer	1928
349	Jamaica	W. G. Kinney	Claire A. Heater	D. W. Atkinson	1928
350	Janesville	J. W. Bennett	C. H. Howe	C. D. Wild	1927
351	Jesup	G. N. Thompson	L. B. Kascht	A. B. Laird	1928
352	Jewell Junction (P. O. Jewell)				
353	Joice	Chas. E. Glaman	Claude V. Campbell	E. W. Knudson	1928
354	Jolley	W. W. Wheeler	J. M. Paulson	Carl A. Granskon	1928
355	Kalona	C. M. Baskerville	D. K. Harris	J. H. Nutter	1928
356	Kamrar	M. I. Cain	H. V. Beck	V. D. Hoebstetter	1928
357	Kanawha	John Fouken	E. T. Fayox	Geo. Bruse	1928
358	Kellerton	O. E. Johnson	M. L. Baker	E. B. Sheldahl	1927
359	Kelley	W. J. Jackson	H. L. Teale	G. L. Dickinson	1928
360	Kellogg	F. N. Sutter	Mrs. L. W. Johnston	L. W. Johnston	1928
		C. W. Reichert	C. W. Birchard	F. V. Morgan	1928

## TOWN OFFICIALS—CONTINUED

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Number	Town	Mayor	Clerk	Treasurer	Term expires
361	Kensett	T. S. Baker	C. O. Nerby	G. C. Cleophas	1928
362	Kent	R. C. Thomas	Earl R. Toland	Chas. L. Mayes	1928
363	Kenwood Park	E. H. Foote	F. D. Miller		1928
364	Keosauqua	J. A. Maltbie	R. B. Kittle	J. Lester Therne	1928
365	Keota	J. R. Ranow	Geo. G. Lyle	E. Leinen	1928
366	Keswick	N. McBride	Albert Linnekamp	John Elick	1928
367	Keystone	Chas. W. Ibrerhan	Geo. Harder	J. T. Fenerboch	1928
368	Kimballton	A. J. Winther	Ed. T. Esbeck	H. P. Boldt	1928
369	Kingley	F. A. Gates	R. Payne	J. E. McMahon	1928
370	Kinross	G. W. Glany	R. A. Fischer	Genevieve Fischer	1928
371	Kirkman	A. D. Ames	E. B. Tucker	R. A. Gaer	1928
372	Kirkville	Geo. Carlisle	W. Abegg	J. C. Kepler	1928
373	Kiron	L. A. Larson	Wm. Lundberg	P. G. Lundell	1927
374	Klemme	F. Grunsmacher	A. J. Kudje	C. S. Waterman	1927
375	Kulmer	Albert Miller	R. G. Brown	A. Aronson	1928
376	Knowlton (Via Diagonal)				
377	Lacena	A. E. Newman	G. F. Tilden	D. M. Cornell	1928
378	Ladora	Ira Wyatt	R. F. Smith	A. Graff	1928
379	Lakota	R. Mussman	G. Ulve	I. E. Wortmann	1928
380	Lake Mills	J. C. Olson	R. C. Goodell	J. C. Severson	1928
381	Lake Park	C. C. Frost	R. S. Clark	A. C. Robertson	1928
382	Lake View	W. M. Dean	Martin A. Hynden	C. P. Therkelsen	1928
383	Lamoni	G. W. Blair	S. G. Kussel	C. H. White	1928
384	Lamont	T. W. Rogus	H. A. Nimmers	W. W. Wilson	1928
385	Lanette	T. J. Lambie	J. E. Wilson	J. C. Kemmers	1928
386	Lanesboro	W. C. Lynch	F. L. May	Lee H. Alder	1928
387	Lansing	A. M. Fellows	G. E. Stebbins	C. M. Kerndt	1927
388	La Porte City	T. W. Kober	W. F. Ashton	J. O. Kober	1928
389	Larchwood	W. V. Amidon	D. D. Peiton	C. M. Peterson	1928
390	Larabee	C. W. Wilcoxen	A. H. Kustndt	M. A. Dick	1928
391	Latimer	H. Tobias	F. C. Buhrow	M. C. Patton	1928
392	Laurel	W. P. Stewart	A. D. Claussen	W. A. McNea	1928
393	Laurens	John Tjossen	L. J. Roark	J. Eickhoff	1928
394	Lawler	J. W. Lewis			

REPORT OF MUNICIPAL FINANCES

395	Lawton	C. P. Ross	F. D. Barnes	Thos. N. Grigg	1928
396	Le Claire	J. J. Ryan	H. D. Gault	C. C. Brown	1928
397	Ledyard	T. H. Welfore	A. J. Greagan	J. C. Undekoffr.	1928
398	Le Grand	N. O. Keen	G. C. Ogier	C. H. Kahuda	1928
399	Lehigh	J. B. Marsh	J. E. Lovie	C. A. Lundberg	1928
400	Leighton	F. B. Denfuerber	H. W. Vander Linden	Lewis Van Roexel	1927
401	Leiland	E. G. McGreevey	A. D. Branstad	O. A. Espeland	1928
402	Le Roy	Geo. J. Black	L. B. Carruthers	E. Wright	1928
403	Le Sueur	Ward Shaw	E. A. Silvers	D. C. Thurlow	1928
404	Lester	P. W. Gottsch	H. A. Wick	B. C. Hewlett	1928
405	Letta	Floyd Lembernecht	E. B. Hardenbergh	W. E. Zimmerman	1928
406	Lewis	W. F. Berry	C. W. Leppo	Geo. J. Kinze	1928
407	Libertyville	John Thielen	Elmer Schleisman	J. A. Stewart	1928
408	Lidderdale	R. Hughes	R. H. Far	E. H. Kettler	1927
409	Line Springs	Wm. Lorenz	Wasley F. Hecht	C. E. Anderson	1928
410	Lincoln	D. F. Kennedy	P. L. Passmore	A. M. Gloe	1928
411	Linden			G. R. Wescot	1928
412	Limeville				
413	Linn Grove	Peter Peterson	A. L. Anderson	O. E. Anderson	1928
414	Lisbon	J. W. Hahn	C. R. Runkle	John Aurachn	1928
415	Liscomb	W. O. Van Voorhis	F. E. Prochaska	H. E. Boyd	1928
416	Littleport	J. C. Brown	John Farrell	C. C. Pur	1928
417	Little Rock	N. C. Gasahl	E. L. Petersen	A. J. Hilsbrough	1928
418	Little Sioux	V. S. McAdon	C. L. Denson	Edw. Capensin	1928
419	Livermore	Ernest Boyd	Jno. A. Torine	Herbert Wessels	1928
420	Lockridge	J. C. Helfentine	V. O. Sodergren	G. W. Evans	1928
421	Logan	F. D. Stearns	M. B. Kennedy	H. H. Berg	1927
422	Lohrville	T. G. Neas	Genevieve C. Stelpfley	Herbert Wessels	1928
423	Lone Rock	Fred'k Schultiz	E. M. Jensen	G. W. Evans	1928
424	Lone Tree	H. A. McMillan			
425	Long Grove	Chris Marti	William Rehnus	H. C. Ruell	1928
426	Lorimer	J. W. Reed	W. C. Grandfield	H. O. Brownlie	1928
427	Lost Nation	M. H. Dake	F. W. Dickman	Bessie Orr	1928
428	Lovilla	P. N. Abbey	G. V. Snow	W. J. Schultz	1928
429	Lowden	A. L. Mensing	Harry Pock	C. M. Wren	1927
430	Low Moor	R. E. Hutson	W. J. Howson	Ed. Deiningr	1928
431	Luna	J. H. Ziegler	W. J. Spiles	B. H. Dann	1928
432	Lucas	Wm. Kitto	W. M. McCabe	B. F. Overbeck	1928
433	Luther	H. Darrell	W. H. Raney	K. E. Vauscoy	1928
434	Lu Verne	C. L. Genrich		C. E. Barrett	1928
435	Luxemburg (P. O. New Vienna)	Henry Gaul	E. W. Hogan	R. J. Peltzke	1928
436	Luzerne	A. M. Rath	E. Wehrman	C. J. Engs	1926
437	Lynnville	Ray Younkin	A. Cope	Martin Stodt	1928
438	Lytton	R. A. Friend	H. F. Hull	C. H. Potter	1926
439	Macedonia	M. A. Stempel	O. E. Damon	D. R. Wessing	1926
440	Macksburg	A. F. Harpole	Carl L. Conway	Geo. O. Tree	1928
441	Magnolia	C. E. Johnson	L. J. Treymiller	F. D. Ross	1928
442	Maleon	Henry Battisberger	A. B. Smith	E. H. Banks	1928
				Jno. A. Haberer	1928

TOWN OFFICIALS

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TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
443	Mallard	J. A. Hughes	J. W. Johnson	C. E. Sands	1928
444	Maloy	John Nolan	H. L. Augustine	M. M. Shay	1928
445	Malvern	D. E. Whitfield	R. W. Barber	V. H. Seaton	1928
446	Manilla	R. Rasmussen	R. W. Barber	R. C. Jackson	1928
447	Manly	F. B. Logeman	W. D. Radcliffe	J. F. Schmitz	1927
448	Manning	Peter Rix	C. A. Easterly	Harry Hloz	1929
449	Manson	J. M. Cole	Amy M. Haley	M. W. Fitz	1928
450	Mappleton	J. C. Hammond	Wm. Lille	F. A. Bright	1928
451	Marathon	B. E. Peterson	H. C. Jomac	R. H. Olney	1928
452	Marble Rock	Dr. C. A. Wilson	C. E. Moore	R. B. Reiss	1928
453	Marcus				
454	Marne	W. J. Coen	H. A. Gill	L. J. Sampson	1928
455	Marquette	R. E. Edgar	E. M. Donahue	E. Nicholson	1928
456	Martelle	W. E. Miller	C. H. Brown	C. P. Vanzaute	1928
457	Martinsburg	Geo. Gilbrat	Ed. L. Condy	W. J. Craig	1928
458	Martensdale	F. L. Lickteig	Merl Millican	S. R. Shreve	1928
459	Marysville		C. C. Kendall	W. W. Brady	1927
460	Masonville	L. P. Callahan	F. I. Conley	Walter Garry	1928
461	Massena	Walt Dextre	W. D. Hancock	F. E. Perry	1928
462	Matlock	H. O. Tuttle	R. J. Hickman	John Westerman	1928
463	Maurice	P. N. Vogt	John M. Mieras	H. Rowenhorst	1928
464	Maxwell	H. Heimer	D. G. Douglass	O. W. Parker	1927
465	Maynard	H. P. Clark	A. L. Evans	A. B. Blunt	1928
466	Maysville (Walcott P. O.)	John Jensen	G. A. Steffen	Grover Meyer	1927
467	McCallaburg	J. H. Boston	F. E. Nail	Theo. O. Hegland	1927
468	McCausland	John Broderius	F. W. Lessin	H. E. Jockheck	1927
469	McClelland	Oscar Langford	E. M. Witt	L. W. Barnes	1928
470	McGregor	J. A. Walter	C. M. Nelson	F. S. Richards	1927
471	McIntire	Alfred Lambert	B. B. Johnson	R. D. Williams	1928
472	Mechanicsville	Forrest P. Hines	W. E. Davis	H. E. Gibaut	1928
473	Medapolis	E. D. Troskie	J. E. Berry	E. R. Nordstrom	1928
474	Melbourne	S. D. Gilliland	M. G. Knodde	H. M. Hoesenlin	1928
475	Melcher	R. J. Miller	Ben Haselhuber	W. L. Brasher	1928
476	Melrose	W. A. Carney	J. S. Coughlin	W. E. Parks	1928
477	Melvin	M. W. Collins	Theo. E. Benz	Wm. O. Graves	1927
478	Menlo	L. Bunker	B. H. Harlan	W. L. Willey	1928
479	Meriden	F. W. Dalley	W. H. Runnings	Velvia Olson	1928
480	Merrill	Frank Todd	Geo. W. Stimpson	J. C. Van Winwegen	1926
481	Meservey	J. F. Hartfelder	P. W. Harmann	K. Clarence Ruigh	1928
482	Meyer	Joe Gerhartz	Peter Meyer	Hubert Adams	1928
483	Middletown	Clifford Thomann	A. C. Grafton	Carl Smith	1928
484	Mills	S. W. Watts	Chas. Allen	J. J. Witzigman	1928
485	Milford	A. E. Brown	G. Vander Aarde	R. S. Davis	1928
486	Millersburg	B. Montross	J. M. Seaton	Geo. H. Lanning	1927
487	Millerton				
488	Milo	P. G. Eryin	L. V. Van Sroc		
489	Milton	N. E. Guernsey	D. A. Miller	W. D. Sherwood	1928
490	Minburn	O. A. Bever	A. H. Nelson	N. P. Black	1928
491	Minden	Hugo Geizer	P. H. Kasiske	A. A. Kaven	1928
492	Mingo	A. W. Ivey	C. W. Kimberly	S. W. Poorbaugh	1927
493	Mitchell	W. P. Bennett	Fred D. Carly	J. A. Klinger	1927
494	Mitchellville	A. Carson	L. J. Seiberling	W. E. Grisener	1928
495	Modale	M. R. Dickinson	W. H. Fensler	R. S. Sassaman	1928
496	Modest	P. F. Sublet	H. D. Young	R. J. Morrow	1928
497	Moneta	Henry Killmer	L. G. Meyer	E. M. Halbach	1928
498	Monmouth	Geo. Sokol		E. R. Bristol	1928
499	Monona	J. E. Robertson	R. M. Foudis	K. W. Rash	1928
500	Monroe	P. L. J. H. Tice	F. W. Johnson	W. M. Livingston	1928
501	Montezuma	W. J. Shannan	C. F. Dickson	J. W. H. Vest	1928
502	Montross	C. J. Stevens	G. N. Buchanan	E. R. Cook	1928
503	Montrose	S. A. Koch	R. P. Allen	J. L. Vanosdall	1928
504	Moorhead	Frank Andrews	Wayne Cuthouse	Harry Mortenson	1928
505	Moorland	John Conack	O. J. Nelson	G. O. Berry	1927
506	Moravia	P. K. Havner	J. D. Minnes	E. L. Tarr	1928
507	Morning Sun	W. C. Swan	E. J. Walsh	Critz A. Brown	1928
508	Morrison	R. W. McCurdy	A. H. Thomas		
509	Moulton	G. L. Bovard	O. E. Evans	S. R. Mace	1928
510	Mt. Auburn	J. A. Smalley	Forrest Abbott	Al Wieso	1928
511	Mt. Ayr	C. J. Lewis	Ferry L. Stephenson	C. D. Allyn	1928
512	Mt. Sterling	W. D. Roberts	O. J. Nelson	A. A. Drummond	1928
513	Mt. Union	H. G. King	W. R. Buchanan	C. H. Gibbs	1928
514	Mt. Vernon	F. Current	T. J. Mitchell	D. U. Van Metre	1928
515	Moville	W. E. Hall	B. R. Stiles	D. E. Barto	1928
516	Murray	J. S. Cathells	C. W. Hendrick	W. C. Brotherton	1928
517	Nashua	R. E. Waite	G. E. Scoles	C. R. Dexter	1928
518	Nemaha	F. C. Keeny	P. F. Brown	F. W. Mack	1927
519	Neola	C. C. Keeny	H. M. Hansen	L. H. Hermson	1928
520	New Albin	Anton Goeser	P. H. Robinson	A. H. Presberg	1928
521	Newell	A. Rudnick	C. A. Collins	J. E. Brown	1928
522	Newhall	Orville B. Royer	T. E. Sellhamer	E. E. Stedman	1928
523	New Hartford	J. M. Kruman	M. J. Harmer	R. L. Farnsworth	1928
524	New Liberty	A. E. Sawyer	Henry C. Heuer	O. P. Friedericks	1928
525	New London	E. J. Puls	F. W. Hiles	Sevilla Peltzger	1928
		A. L. Courtney			

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
526	New Market	Z. D. Cavender, Jr.	R. L. Daugherty	G. O. Taylor	1928
527	New Providence	A. M. Hinshaw	E. H. Moon	Wade Creson, Jr.	1927
528	New Sharon	L. W. Shaw	D. B. Hill	Grant Garner	1928
529	New Vienna	F. X. Gerken	Ray B. Warborg	Otto N. Korper	1928
530	New Virginia	F. O. Bryant	H. T. Stuffer	F. C. Stuffer	1927
531	Nichols	B. L. Metcalf	E. R. Snickard	Floyd A. Kirchner	1928
532	Nodaway	F. O. Forcher	F. E. McKee	C. N. Kennedy	1928
533	Nora Springs	C. A. Coon	W. F. Bright	H. F. Schmedler	1928
534	Northboro	W. O. Boylan	F. L. Shepherd	W. C. Korebeck	1928
535	North Buena Vista	G. H. Smith	A. F. Marsh	Mike Engling	1928
536	North English	Frank J. Schroeder	W. C. Carson	S. S. Swain	1928
537	North Liberty	Jno. P. Mavok	James Mehatfey	C. B. Wolfe	1928
538	North Washington	John Pickar	Peter Flick	John Seelhamer	1927
539	Northwood	E. M. Sabin	J. E. Amundson	C. H. D. Wells	1928
540	Norwalk	J. A. Wright	D. K. Brown	Geo. T. Dessenberg	1927
541	Norway	J. T. Springer	Lloyd Primrose	J. H. Pickart	1928
542	Numa	J. W. Hibbs	C. F. Hoover	P. A. Gazzit	1927
543	Oakland	C. T. Hough	J. J. Evans	M. H. Evans	1928
544	Oakville	Abe Parsons	C. G. Waterhouse	C. D. King	1927
545	Ocheyedan	A. L. Stewart	C. L. Weaver	Chas. Morton	1928
546	Odebolt	J. E. Zuspahr	L. R. Bassett	F. W. Stolt	1928
547	Ogden	Robert Kennedy	O. D. Braker	Arnold Boehm	1928
548	Okoboji	C. G. Murray	Maud S. Eiston	Bert Smith	1928
549	Olds	J. W. Eveland	John H. Huston	F. A. Morgan	1927
550	Olin	H. E. Carter	Gilbert Blayne	Glenn Lynch	1928
551	Ollie	C. M. Ward	H. C. Campbell	Mrs. Circe Fye	1928
552	Onida	J. B. Howe	S. T. Knox	Mrs. Purvis	1928
553	Onslow	W. H. O'Walters	B. F. Walters	Geo. H. Paulsen	1926
554	Orange City	C. W. Vande Steeg	G. L. Vande Steeg	P. H. Van Horsen	1928
555	Orehard	Sig Haylis	John Wright	E. O. Clapper	1928
556	Orient	O. A. Tuttle	E. J. Carlyle	J. T. Kingery	1928
557	Orleans	C. W. Pollard	J. M. Hardiman	Jennie Clark	1928
558	Ossian	C. E. Poyle	E. H. Klesart	A. S. Anderson	1928
559	Osterdock	F. C. Larson	J. C. Kickbush	L. G. Kickbush	1928

560	Oto	I. W. Evans	H. H. Elliott	H. R. Motter	1928
561	Ottoese	Henry Ries	Homor E. Boevers	W. M. Shipley	1928
562	Owasa	R. H. Johns	Gus Brugger		1927
563	Oxford	M. F. Newkirk	J. W. Floerchinger	F. L. Schweitzer	1928
564	Oxford Junction	Emerson Cave	F. G. Lasack	F. H. Shinnach	1928
565	Oyama	Paul Peterson	Jos. J. Kemp	L. D. Doud	1927
566	Pacific Junction	E. L. Mendenhall	Dean Purcell	W. M. Moore	1928
567	Packwood	B. C. Marlow	Ned G. Oliver	J. E. Wallace	1928
568	Palmer	Wm. Eisen	W. H. Westphal	H. C. Moon	1927
569	Palo	T. J. Booth	Wm. Swallow	F. W. Kahler	1928
570	Panama	John Grunebaum	Balthas Thillen	W. M. Misch	1928
571	Panora	W. A. Warford	E. E. Savage	T. R. Swanson	1928
572	Parkersburg	James Spain	J. G. Houts	W. L. Amerson	1928
573	Parnell	E. B. Sheridan	E. J. Murphy	J. P. McCune	1928
574	Paton	W. H. Lightfoot	John Miller	B. A. Bittgers	1928
575	Patterson	Clyde Gillogly	R. C. Letz	Roy Gillogly	1927
576	Paulina	Geo. W. Smith	Albert H. Meyer	O. J. Strampe	1928
577	Perla	H. A. Moss	Geo. A. Moss	J. G. Cane	1928
578	Peru	M. S. Carter	C. J. Shearer	P. F. Beeler	1927
579	Peterson	D. McMillan	Maudia E. Richard	G. P. Tumlir	1928
580	Pierson	W. E. Young	E. E. Sadler	J. C. Sadler	1928
581	Pilot Mound	Wm. Wullenwaber	Wesley R. Peterson	Glen Cory	1927
582	Pioneer	D. R. Miles	Raymond E. Johnson	E. E. Webster	1926
583	Pisgah	F. W. Beckman	Fred A. Hinshaw	H. Smith	1928
584	Plainfield	M. W. Orcutt	W. C. Dayton	W. W. Teylor	1926
585	Plano	W. E. Knapp	Howard Bane	J. T. Sherrard	1928
586	Pleasanton	J. E. Leeper	W. B. Seaman	Ed. Seymour	1928
587	Pleasant Plain	Gruver Coatsney	O. W. Westenhaver	J. J. Glinther	1927
588	Pleasantville	A. Gilderbloom	J. K. Kefer	B. F. Hely	1928
589	Plover	Frank Clemons	Charles E. Watts	L. E. Garlock	1928
590	Plymouth	J. F. Holden	W. F. Ureun	M. A. Hanson	1927
591	Pocahontas	F. E. Hrouk	Theo F. McCartan	H. O. Bencke	1928
592	Polk City	A. F. Miller	E. A. Landess	G. W. McLean	1928
593	Pomeroy	J. H. Baker	Eppier Gref	R. C. Berry	1928
594	Popeloy	A. J. Fischer	Albert Jacobsen	J. E. Carr	1928
595	Portsmouth	G. S. Bendson	Don Scroggin	Joe H. Yuncik	1928
596	Postville	W. J. Hanks	William Shepherd	L. O. Beucher	1928
597	Prairieburg	H. Carne	John Yunker	John Dolan	1927
598	Prairie City	E. H. Dawden	C. S. Prazier	J. R. Buckley	1928
599	Proseott	Wm. Ragan	Park Homan	F. A. Outhier	1928
600	Freston	Ed. Howell	F. C. Schroeder	F. S. Bascom	1928
601	Pringhar	Alex McCreath	Grady Taylor	Wm. Briggs	1928
602	Princeton	John Knox	H. C. Baxter	Edith Martin	1928
603	Promise City	D. E. Bryant	C. V. Noble	R. L. Coates	1928
604	Protivin	Joseph D. Banska	N. C. Dostal		1928
605	Pulaski	V. C. Ramseyer	Pearl Swan	C. W. Matthews	1928
606	Quasqueton	Frank Adams	Claude L. Kimball	Harry G. Clark	1927
607	Quincy	S. C. Stevenson	O. I. Draper	R. Rabde	1928
608	Quincy				1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term/Exp.
609	Radcliffe	P. T. Griest	G. H. Stenberg	O. E. Quam	1928
610	Rake	John Maass	W. C. Sundermeyer	Ed. Buenke	1928
611	Ralston	J. W. Tayne	W. R. Toben		1928
612	Randalla	C. H. Havn	E. C. Knight		1928
613	Randolph	Mrs. Ethel Dodd	Mabel Fichter	J. W. Kruse	1928
614	Rathbun	E. C. Keotting	Tony Oebuhar	G. H. Klobuchar	1927
615	Ready	E. G. Koef	F. L. Dickman	E. C. Stumm	1927
616	Reasnor	C. E. Coker	D. P. Bell	G. E. Everett	1927
617	Redding	E. McPheeters	R. P. Lee	E. O. Bateman	1927
618	Redfield	W. A. Queale	Lynn Thomas	W. D. Scott	1928
619	Reinbeck	F. Davis	R. H. Ferguson		1928
620	Rembrandt	Ole Warren	E. B. Diwall	D. W. Thomas	1927
621	Remsen	Barney Bunkers	A. Paschke	W. G. Sievers	1928
622	Renwick	G. A. Stoddard	Fritz Britt	L. E. McDirmid	1928
623	Riceville	W. C. Fox	H. O. Yager	C. G. Potter	1928
624	Richland	P. H. Clausen	J. H. A. Christiansen	Henry Schwartz	1927
625	Ricketts	J. Jacobson	Spencer Bakken	Elmer Ringoen	1928
626	Ridgeway	John Parsons	J. C. Carner	J. C. Carnes	1928
627	Rinard		S. C. Holen	W. B. Mangold	1927
628	Ringsted	P. W. Petersen	J. M. Winchell	J. H. Vansoey	1928
629	Rippey	B. P. Osborn	C. E. Turner	N. E. Beach	1928
630	Riverside	Edward Yeggy	G. C. Beam	W. P. Cowden	1928
631	Riverton	W. O. Stubbs	W. H. Pflughaupt	Frank Leidigh	1928
632	Robins	J. A. Sutura	E. L. White	L. O. Blum	1927
633	Rock Falls	R. V. Wilkinson	R. E. Martens	F. E. Bredt	1928
634	Rockford	C. H. Crowell	H. R. Seitz	John H. Stoner	1928
635	Rockingham	Carl W. Ferris	A. L. Halstead	F. J. Pyhns	1928
636	Rock Valley	W. I. Murphy	R. J. Barnhill	Joe Gallagher	1928
637	Rockwell	W. F. Doderer	Joseph Turner	J. P. Walker	1928
638	Rodman	Burton Yale	T. M. Gushee	C. C. Nikolaisen	1928
639	Rodney	A. L. Allison	Jeffrey Michaelson	Anne J. Johnson	1928
640	Roland	Ben Swenson	T. E. Grant	M. W. Webb	1928
641	Rolle	Jas. Bruce	P. B. Mercer	H. Emsmenger	1928
642	Rome	J. J. O'Laughlin			

643	Rose Hill	Wm. Gilchrist	Erie Brown	J. R. Busby	1928
644	Rossie	C. B. Cate	Wesley Fatro	W. H. Holiday	1928
645	Rowan	Theo. Hansen	Gay R. Sheldon	G. W. Whitler	1928
646	Rowley	C. Gunzenhauser	L. D. Wallace	C. Puhl	1927
647	Royal	H. L. Bone	A. C. Hjd.	Nina Hjel	1928
648	Rudd	D. M. Karlen	Fred C. Muller	H. O. Braham	1927
649	Runnells	Fred Tingle		C. B. Osborne	1928
650	Russell	A. B. Clinton	Geo. J. Mettlin	J. A. Hepenstall	1928
651	Ruthven	A. C. Christenson	Foster Reed	P. J. Mortensen	1928
652	Rutland	W. E. Pavey	Andrew Arnt	A. H. Grimes	1928
653	Ryan	P. R. Robison	J. E. Cody	F. L. Housden	1928
654	St. Ansgar	Martin Moe	C. H. Tollefson	A. N. Lund	1928
655	St. Anthony	S. N. Meekens	Geo. H. Lane	G. E. Albee	1928
656	St. Charles	J. D. Peffly	H. V. Brooks	D. B. Casady	1928
657	St. Lucas	Jacob Gretaman	Mathew Perry		1928
658	St. Mary's	Theo. Lippold	W. J. McClary	G. L. Nisse	1927
659	St. Olaf	A. J. Johnson	F. K. Orns	John Christenson	1927
660	St. Paul (R. F. D. West Point)	E. J. Panther	J. G. Kempker	Frank Fritzjunker	1928
661	Sabula	Geo. Ulmer	C. J. Thompson	Aug. Welbs	1928
662	Salem	R. L. Kendall	C. A. Stevens	O. H. Tyner	1928
663	Salk	A. J. Granger	Martin Every	N. J. Duhalne	1928
664	Sauborn	Geo. Smith	A. J. Jerpbak	J. A. Johnson	1928
665	Sandyville (via Ackworth)				
666	Sarville	Chester Hanson	A. M. Larson	Theo. T. Folken	1928
667	Schaller	Geo. I. Spenker	Maudie E. Currie	Samuel Hahn	1928
668	Schleswig	Emil Eise	Otto A. Hollander	Peter C. Hollander	1928
669	Scranton	Arley Jemison	O. E. Holmes	A. E. Adams	1928
670	Searsboro	J. W. Copeland	Chas. Davis	Volney McDowell	1929
671	Sergeant Bluff	A. D. Benson	F. L. McKinstry	A. D. Wels	1929
672	Shambaugh	F. C. Rector	R. J. Camp	J. W. Dumej	1927
673	Shannon City	H. H. Brit	M. I. Roberts	H. O. Sanderson	1928
674	Sharpsburg	Fluibe Camblire	P. W. Sawyer	C. H. Young	1928
675	Sheffield	H. A. Roek	Oliver Yelland	W. H. Reynold	1928
676	Shelby	R. M. Pomeroy	Ray F. Freeman	Hugo A. Ploen	1928
677	Sheldahl	H. S. Young	Fred W. Trumbull	Phil Berggren	1927
678	Shell Rock	A. D. Scougal	George Pohl	Jim Carter	1928
679	Shellsburg	J. N. Alden	J. C. Quinn	O. A. Rife	1928
680	Sibley	E. H. Korpman	R. D. Stewart	M. D. Brodt	1928
681	Sibley	H. S. Jackson	H. C. Swanson	M. Estes	1928
682	Silver City	Geo. A. Pratt	F. W. Savary	C. H. Kruse	1928
683	Sioux Center	J. H. Van Deest	H. Vander Stoep	George De Ruyter	1928
684	Sioux Rapids	N. C. Semonsen	G. L. Honor	Rafa Whitehead	1928
685	Slater	R. G. Nott	Andrew Maland	T. W. Rawson	1928
686	Sloan	Jas. A. Beyers	S. J. Oliver	A. F. Hendee	1928
687	Smithland	W. E. Patterson	F. W. Jones	J. H. Bale	1928
688	Soldier	Ole G. Korbj	Clyde E. Dickenson	Harold O. Boe	1928
689	Solon	Jos. T. Knob	E. H. Heinsuis	M. A. Randall	1928
690	Somers	Thos. Van Camp		Theo. J. Tokhum	1928

## TOWN OFFICIALS—CONTINUED

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REPORT OF MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Expenses
691	South English	Wm. J. Moore	V. Safourek	H. W. Rapinney	1928
692	Spillville	G. P. Heuser	A. A. Novak	F. M. Bernatz	1928
693	Spirit Lake	E. O. Hilschaw	C. E. Menor	L. A. Pries	1928
694	Spragueville	N. A. Thillmooney	C. A. Pencow	Wm. F. H. Stroumper	1927
695	Springbrook	J. E. Wess	George Gonner	Florian Schmidt	1927
696	Spring Hill	A. M. Weeks	E. E. Perkins	C. H. Townsend	1927
697	Springville	F. G. Hunne	Paul W. Sterner	L. N. Patten	1928
698	Stacyville	Wm. E. Brown	Joseph S. Wolf	A. J. Helmerman	1928
699	Stanhope	Peter Howe	J. E. Hanes	E. J. Johnson	1928
700	Stanley	F. C. Ingamells	W. F. O'Brian	R. D. Platt	1928
701	Stanton	Gust Kasell	Lloyd Peterson	Ang. J. Johnson	1928
702	Stanwood	H. F. Haesemeyer	E. H. Anthony	Otto Evers	1928
703	State Center	Ray Stouffar	H. M. Meads	J. G. Gutekunst	1928
704	Steamboat Rock	Harry Griloes	E. Christians	J. G. Gutekunst	1928
705	Stockport	C. E. Wise	Earl L. Russell	J. T. McEltohen	1927
706	Stockton	G. W. Jost	A. Williamson	A. F. Lavener	1928
707	Story City	H. E. Myrah	P. J. De Beer	A. M. Henderson	1928
708	Stout	J. Helmsen	R. P. Martens	C. L. Rodine	1928
709	Stratford	Sam Sweedlund	G. T. Scofield	R. C. Barnes	1928
710	Strawberry Point	F. J. Mantz	John Garding	W. C. Bray	1928
711	Struble	Frank Pilges	L. H. Macy	P. C. Wells	1928
712	Sully	Arthur M. Boat	E. A. Wismer	W. A. Heyer	1928
713	Sumner	H. H. Numann	E. L. Briggs	Clara Garling	1928
714	Superior	W. G. Oetholmer	A. H. Schultz	H. N. McMaster	1928
715	Sutherland	K. J. Reiste	W. H. Herdlicka	Chas. England	1928
716	Swaledale	Geo. Mulligan	W. O. La Duke	L. S. Rouse	1928
717	Swan	Arthur Mosecher	W. H. Wier	W. E. Carlson	1928
718	Swea City	J. M. Dye	S. P. Eckholm	Neison Delavan	1928
719	Tabor	H. W. Parkison	L. M. Perkins	Frank Greteman	1928
720	Templeton	Joo. Bierl	John W. Berger	Fred F. Miller	1927
721	Tennant	C. A. Langbehn	Ray Halloran	Roy Lewis	1928
722	Terrill	C. H. Hewitt	Ralph J. Kurtz	N. M. Northings	1928
723	Thayer	J. H. Zahler	Thomas M. Lee	F. E. Isaacson	1928
724	Thompson	John Helgren	Albert Erickson		1928

725	Thor	George Munson	F. S. Lund	J. E. Towning	1928
726	Thornburg	Budolf Dragert	N. Haldeman	U. B. Walsh	1928
727	Thornton	H. O. Young	E. A. Musgerd	C. H. Paul	1928
728	Thurman	A. O. Burrows	L. L. Nichols	Adelia Wolfe	1927
729	Tiffin	C. M. Wolfe	W. H. Herdlicka	Ike Kiburg	1928
730	Tingley	J. P. Fraser	D. L. McClure	J. A. Kramer	1928
731	Titonka	Lee O. Wolfe	Wm. Boyken	J. H. Bielenberg	1928
732	Toronto	Edward Koch	N. J. Edwards	R. J. Smith	1928
733	Traer	J. H. Marson	T. P. Stoakes	W. Schumacher	1928
734	Treynor	R. H. Stephens	John H. Kathmann	H. H. Nevenman	1928
735	Tripoli	C. S. McCumber	J. B. Franklin	Emma Boettcher	1928
736	Trossdale	H. B. Boettcher	M. T. Fletcher	M. S. Coeger	1928
737	Truro	W. D. Bradshaw	P. E. Garst	Genevieve Winesgar	1928
738	Turin	Jens Paulsen	P. J. Peterson	Minnie Repligle	1928
739	Udel	C. S. Duty	R. H. Ljaeter	D. D. Reynolds	1928
740	Underwood	W. P. Masters	H. G. Schruaiddecke	P. H. Wood	1928
741	Union	J. R. Alexander	H. E. Humphrey	Martin Cross	1927
742	Unionville	J. N. Platt	Claude Underwood	R. W. Rosner	1928
743	University Park	C. S. McCormick	W. R. Gilmore	J. O. Mann	1928
744	Urbana	R. P. Stout	D. L. Piper	A. M. Albertson	1928
745	Urbandale	Geo. A. Rowen	A. W. Holmes	L. A. Dieter	1928
746	Ute	W. C. Hitebens	G. F. Krog	B. H. Sandy	1927
747	Vail	J. M. Duffy	M. J. Monaghan	Osborne O'Brien	1928
748	Valeria	Peter De Reus	Mrs. C. De Reus	Clarence Dann	1928
749	Van Horn	U. S. Fry	Chas. B. Barron	J. B. Moon	1928
750	Van Meter	A. S. Platt	Frank Kirscher	Thos. Krebs	1927
751	Van Wert	V. C. Rasmussen	R. H. Lamore	H. N. Chittenden	1927
752	Varina	W. T. Fitzgerald	T. A. Lane	Geo. A. Olson	1927
753	Victor	G. H. Talley	R. P. Keith	Chas. E. Hrabak	1927
754	Vincent	C. D. Parsons	Karl J. Kouzen	H. C. Andreae	1928
755	Vining	John Riha	H. E. Mason	J. O. Probert	1928
756	Volga City	C. M. House	A. M. Sindt	Norman Leabo	1928
757	Wadena	F. H. Meyer	J. P. Kayser	Thos. W. Hankinson	1928
758	Walcott	Fera Dietz	J. A. Nelson	O. O. Heffel	1928
759	Walker	J. P. Zimpher	C. W. Thau	L. P. Hoff	1928
760	Wallingford	J. H. Marrie	J. L. Bunker	Otto T. Brehmer	1928
761	Wall Lake	F. Overhoe	D. N. Johnson	R. D. Mac'ullough	1928
762	Walnut	J. W. Wayne	A. T. Prang	L. S. Munson	1928
763	Wapello	Dale W. Kremer	M. P. Olanson	Peter Arneson	1928
764	Washta	O. E. Hess	C. O. Bennett	Joe Bolly	1928
765	Waterville	B. J. Dillon	P. P. Snow	E. J. Johnson	1928
766	Waucoma	J. E. Farley	E. E. Oleson	Edd. B. Wittning	1928
767	Waukeo	W. P. Kent	J. P. Heyman	D. Addington	1928
768	Wayland	A. B. Magdefran	Chas Richards	L. L. Lekks	1927
769	Webb	H. O. Bittinger	J. W. Okiek	L. M. Parr	1927
770	Webster	G. E. Rubins	G. H. Geerds	E. N. Foster	1928
771	Weldon	W. H. Lloyd		H. J. Freticha	1928
772	Wellman	W. S. McIntosh			
773	Wellsburg	W. T. Chinn			

TOWN OFFICIALS

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Number	Town	Mayor	Clerk	Treasurer	Term Expires
774	Wellton	Otto Edes	J. C. Robinson	J. J. Diechmann	1928
775	Wesley	Matz Laux	Fred. A. Beckmann	Henry Reul	1928
776	West Bend	J. L. Redd	Alex. Perit	W. H. Peck	1928
777	West Branch	N. E. Olson	D. W. Whitfissel	F. L. Pearson	1928
778	West Chester	M. F. Sewartrick	K. A. Rosesh	F. L. Pearson	1928
779	West Chester	Mrs. B. Lilly Daniels	Winton Walton	H. P. Mackay	1927
780	Westfield	H. B. Bursing	Hy Shur	C. E. Lowry	1928
781	Westgate	A. C. Bursing	E. W. Burkhardt	C. A. Finch	1928
782	West Liberty	E. C. Kerr			
783	West Mitchell (P. O.)				
784	Westphalia	George Walker	George Weiss	Henry Inbra	1927
785	West Okoboji	Chrassan Gan	George Weiss	Tony J. Schmitz	1928
786	West Point	M. H. Litterington	A. F. Wallace		1928
787	West Union	Joseph Vonderhaar	Frank Hoffman	Aur. Rohrer	1928
788	Westgate	G. O. Steinhauser	M. L. Peterson	F. H. Hoyt	1928
789	Whitland	John Oaker	R. J. Hoker	Henry Guntber	1928
790	Whiting	Chas. Leppa	Edw. Norwood	J. W. Berges	1928
791	Whittemore	G. R. Carnolly	E. F. Farnell	Mark Boyle	1928
792	Whitton	Thos. Carnolly	John P. Gretkman	Amos Hauser	1928
793	Willey (Carroll P. O.)	J. A. Foster	John P. Gretkman	Bernie Heckfort	1928
794	Williams	W. L. Hurd	Leo E. Durr	L. E. Found	1928
795	Williamsburg	Fred O. Neukirk	G. T. Miller		1928
796	Williston	C. A. Knudson	Frances R. Kelley	G. E. Williamson, Jr.	1928
797	Wilton Junction	Geo. Bannick	C. W. Larkin	A. J. Walker	1928
798	Winthrop	James Ebe	E. G. Schneider	C. J. Hinkle	1928
799	Wota	C. W. Methemost	A. I. Swan	Bess Flickenger	1926
800	Woods	Chas. Buns	H. C. Haight	Bruce Robinson	1928
801	Woodbine	A. L. Jefferson	H. C. Haight	C. L. Cunningham	1928
802	Woodbine	G. O. Barber	A. L. Gehring	Geo. W. Coe	1928
803	Woodburn	F. M. Cooper	S. W. Shuls	G. H. Wilson	1928
804	Woodward	F. W. Hall	D. H. Huff	F. Smalley	1928
805	Woodstock	Chas. Ament	John Kraus	Edw. Tobin	1928
806	Worthington	Emma Alden	D. A. White	D. A. Yetter	1926
807	Wronnington	Wm. Kretz	H. C. Bartholow	R. E. Caslow	1928
808	Yak	Wm. Kretz	F. Barber	V. S. Lee	1928
809	Yetter	Wm. Kretz	Ed. Berglund	Ralph T. Hendricks	1927
810	Yorktown	C. L. Gryn	L. L. Boyd	O. Z. Burkhead	1928
811	Zearing	C. L. Gryn	L. L. Boyd	Jos. M. Newgard	1928
812	Zwingie	Michael Walters	Minnie L. Asay		1928

## ANNUAL REPORT

OF THE SECRETARY-TREASURER

OF THE

## LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1925, and Ending July 31, 1926

LEAGUE OF IOWA MUNICIPALITIES

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

## 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.

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.

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

OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA  
MUNICIPALITIES

PRESIDENT

Stewart Gilman.....Mayor of Sioux City

VICE PRESIDENT

B. C. Benham.....Mayor of Muscatine

SECRETARY-TREASURER

Frank G. Pierce.....Marshalltown

TRUSTEES

J. A. Walter.....Mayor of McGregor  
W. G. Ray.....Mayor of Grinnell  
C. V. Findlay.....Mayor of Ft. Dodge

CHAIRMAN PUBLICITY COMMITTEE

H. H. Avery.....Mayor of Spencer

COMMITTEES

*Legislative*—C. V. Findlay, Mayor of Ft. Dodge; B. P. Poor, Solicitor, Burlington; H. A. Willoughby, Solicitor, Grundy Center; G. A. Minnich, Solicitor, Carroll; T. A. Potter, Mayor, Mason City; R. N. Howes, Mayor, Clinton; W. G. Loftus, Mayor, Cedar Rapids; B. F. Hopkins, Utility Manager, Ames; Frank A. Hass, City Clerk, Davenport; S. A. Green, Mayor, Council Bluffs, and F. H. Hunter, Mayor, Des Moines.

*Paving and Sidewalks*—Fred E. Trainor, Mayor, Ackley; W. W. Phillips, Mayor, Perry; Wallace Winslow, Mayor, Le Mars.

*Municipal Utilities*—Anton Goesser, Mayor, Neola; John A. Barr, Councilman, Greenfield; H. E. Myrah, Mayor, Story City.

*Franchises and Rates*—Charles R. Albaugh, Councilman, Marion; H. R. Soule, Mayor, Adair; R. L. Whelan, Mayor, Belle Plaine.

*Sewage and Sanitation*—Robert McBride, Mayor, Boone; L. E. Eslick, Mayor, Rockwell City; W. J. Hanks, Mayor, Postville.

*Waterworks and Supply*—J. G. Maxwell, Mayor, Washington; E. R. Donahoe, Councilman, Pocahontas; J. D. Johnson, Councilman, Marshalltown.

*Taxation and Assessment*—Chas. MacKay, City Clerk, Waterloo; Jas. A. Tower, Mayor, Fort Madison; R. R. Robinson, Mayor, Ryan.

*Judicial Decisions*—Wm. Stipe, Solicitor, Clarinda; W. P. Christianson, Solicitor, Atlantic; E. P. Shea, Solicitor, Decorah.

*Parks and Play Grounds*—Milton P. Smith, Commissioner, Sioux City; E. M. Salem, Mayor, Northwood; N. C. Simonson, Mayor, Sioux Rapids.

*Municipal Accounting*—J. K. Baker, City Clerk, Eagle Grove; A. C. Kuyper, City Clerk, Pella; L. B. Caruthers, Town Clerk, Lenox.

*Standard Specifications*—G. E. Mack, Mayor, Storm Lake; Ruth A. Gallaher, Councilwoman, Iowa City; Fremont Current, Mayor, Mt. Vernon.

*Fire and Police*—W. E. Cooney, Mayor, Coon Rapids; J. G. Ranous, Mayor, Keota; H. G. Buck, Councilman, Rhodes.

DEPARTMENT CHAIRMEN

*Cities Under Commission Plan*—Hugo Gebert, Councilman, Denison.

*Cities Under Manager Plan*—F. C. Reece, Manager, Villisca.

*Towns*—E. C. Edwards, Mayor, Alden.

*Accounting Officers*—G. A. Triggs, City Clerk, Clarion.

*Solicitors*—Clifford Powell, Solicitor, Red Oak.

FINANCIAL STATEMENT IN DETAIL

FINANCIAL STATEMENT

RECEIPTS

Aug. 1, Cash on Hand.....	\$231.33	Odebolt.....	10.00
West Point.....	20.00	Clearfield.....	10.00
Onawa.....	20.00	Dixon.....	10.00
Independence.....	20.00	Ft. Atkinson.....	10.00
Moorland.....	20.00	Wayland.....	10.00
Keokuk.....	40.00	Drakesville.....	10.00
Allerton.....	10.00	Lime Springs.....	10.00
Joice.....	10.00	Waucoma.....	10.00
Meservey.....	10.00	Dakota City.....	10.00
La Porte City.....	10.00	Jamaica.....	10.00
Toronto.....	10.00	Bettendorf.....	20.00
Gowrie.....	10.00	Eagle Grove.....	20.00
Macedonia.....	10.00	Vinton.....	20.00
Cedar Falls.....	30.00	Grinnell.....	20.00
Hanlontown.....	10.00	Valley Junction.....	20.00
Lohrville.....	10.00	Estherville.....	20.00
Ponda.....	10.00	Sac City.....	20.00
Belle Plaine.....	20.00	Colfax.....	20.00
Council Bluffs.....	50.00	Denison.....	20.00
Spragueville.....	10.00	Monticello.....	20.00
Adel.....	10.00	Newton.....	20.00
Akron.....	10.00	Ft. Madison.....	40.00
Union.....	10.00	Atkins.....	10.00
Maquoketa.....	20.00	Imogene.....	10.00
Postville.....	10.00	Silver City.....	10.00
Wheatland.....	10.00	Dyersville.....	10.00
Perry.....	10.00	Durant.....	10.00
Toledo.....	10.00	Lacona.....	10.00
Clarion.....	20.00	Eliston.....	10.00
New London.....	10.00	Monona.....	20.00
Algona.....	20.00	Wadena.....	10.00
Elkader.....	10.00	Randolph.....	10.00
Ruthven.....	10.00	Minden.....	10.00
Bennett.....	10.00	Dexter.....	10.00
Underwood.....	10.00	Danville.....	10.00
Clear Lake.....	20.00	Waukon.....	20.00
Ringsted.....	10.00	Creston.....	30.00
Burlington.....	40.00	Larrabee.....	10.00
Luzerne.....	10.00	Guernsey.....	10.00
Alton.....	10.00	Georgetown.....	10.00
Paulina.....	10.00	Spirit Lake.....	10.00
Whitten.....	10.00	Miford.....	10.00
Ankeny.....	10.00	Melvin.....	10.00
Stanhope.....	10.00	Carroll.....	20.00
Belmond.....	10.00	Corwith.....	10.00
Kelley.....	10.00	Williams.....	10.00
Smithland.....	10.00	Redfield.....	10.00
Madrid.....	10.00	Auburn.....	10.00
Norway.....	10.00	Breda.....	10.00
Einbeck.....	10.00	Schleswig.....	10.00
Nashua.....	10.00	Schaller.....	10.00
Gilman.....	10.00	Panama.....	10.00
LeClaire.....	10.00	Lehigh.....	10.00
Carpenter.....	10.00	Liscomb.....	10.00
Waukee.....	10.00	Terrill.....	10.00
Rose Hill.....	10.00	Northwood.....	10.00
Woodward.....	10.00	Cushing.....	10.00
New Sharon.....	10.00	Greenfield.....	10.00
South English.....	10.00	Greeley.....	10.00
Sanborn.....	10.00	Springville.....	10.00
Rode.....	10.00	St. Ansgar.....	10.00
Woodward.....	10.00	Ocheyedan.....	10.00
Princeton.....	10.00	Shell Rock.....	10.00
Fremont.....	10.00	Delta.....	10.00
West Branch.....	10.00	Mechanicsville.....	10.00
Low Moor.....	10.00	Oakville.....	10.00
Mt. Vernon.....	10.00	Farmington.....	10.00
Rhodes.....	10.00	Laurel.....	10.00
Wellsburg.....	10.00	Mitchellville.....	10.00
Wall Lake.....	10.00	Earlham.....	10.00
Callender.....	10.00	Powerey.....	10.00
Alta.....	10.00	Elkhorn.....	10.00
Colo.....	10.00	Britt.....	10.00
Wesley.....	10.00	Oto.....	10.00
Wesley.....	10.00	Parkersburg.....	10.00
Remsen.....	10.00	Eddyville.....	10.00
Whitemore.....	10.00	Garner.....	10.00
Altoona.....	10.00	Hospers.....	10.00

## RECEIPTS—Continued

Ryan	10.00	Grissold	10.00
Lynnville	10.00	Farmersburg	10.00
Tripoli	10.00	Pontanelle	10.00
Granger	10.00	Gilbertville	10.00
Brayton	10.00	Cresco	20.00
Hartley	10.00	Oskaaloga	10.00
Hardy	10.00	Doon	10.00
Exeter	10.00	Royal	10.00
Manilla	10.00	Winterset	20.00
Dows	10.00	Lytton	10.00
George	10.00	Adrian	10.00
Gradock	10.00	Lovilia	10.00
Elkhart	10.00	Donnellson	10.00
Burt	10.00	Grundy Center	10.00
Walnut	10.00	Luverne	10.00
Emerson	10.00	Sioux Rapids	10.00
Calmar	10.00	Rock Valley	10.00
Hawkeye	10.00	Marionsburg	20.00
Elsin	10.00	Cascade	10.00
Wadena	10.00	Bertram	10.00
Kirkman	10.00	Nora Springs	10.00
Guthrie Center	10.00	Story City	10.00
Corydon	10.00	Castalia	10.00
Stratford	10.00	Bellevue	10.00
Humboldt	20.00	West Liberty	10.00
Le Mars	20.00	Dallas	10.00
Mystic	20.00	Blue Grass	10.00
Marion	20.00	Fenton	10.00
Hampton	20.00	Iowa Falls	20.00
Tipton	20.00	Mt. Pleasant	20.00
Waverly	20.00	Polk	20.00
Atlantic	30.00	Charles City	30.00
Mason City	40.00	Cherokee	30.00
Ottumwa	50.00	Miles	10.00
Lowden	10.00	Newton	10.00
Orange City	10.00	New Albin	10.00
Exline	10.00	Leon	10.00
Arnolds Park	10.00	Adair	10.00
Orient	10.00	Lake Park	10.00
Lone Rock	10.00	Lucas	10.00
Cumberland	10.00	LeGrand	10.00
Lenox	10.00	Storm Lake	20.00
Panora	10.00	Osage	20.00
Guttenberg	10.00	Allison	10.00
Sutherland	10.00	Denver	10.00
Boyden	10.00	Blanchard	10.00
Andrew	10.00	Fayette	10.00
Larchwood	10.00	Ames	10.00
Sibley	10.00	Radcliffe	10.00
Woodbine	10.00	Latimer	10.00
Grand Junction	10.00	Dysart	10.00
Cambridge	10.00	Eldon	10.00
Hull	10.00	Lidderdale	10.00
Chelsea	10.00	Dallas Center	10.00
Granville	10.00	Dike	10.00
Garnaville	10.00	Wong	10.00
Keystone	10.00	Mapleton	10.00
Swea City	10.00	Dedham	10.00
Lost Nation	10.00	Hawarden	20.00
New Liberty	10.00	Emetsburg	20.00
Kingsley	10.00	Fairfield	30.00
Chatsworth	10.00	Boone	40.00
Buffalo	10.00	Davenport	60.00
Ord	10.00	Elmer	10.00
Turin	10.00	Arlington	10.00
Morning Sun	10.00	Inwood	10.00
Primghar	10.00	Brunsville	10.00
Holtain	10.00	Irton	10.00
Clutier	10.00	Pleasantville	10.00
Ottosen	10.00	Marathon	10.00
Owasa	10.00	What Cheer	10.00
Jefferson	20.00	Garber	10.00
Chariton	20.00	Lake Park	10.00
Missouri Valley	20.00	Bayard	10.00
Lake City	20.00	Calumet	10.00
New Hampton	20.00	Elma	10.00
Ames	20.00	Archer	10.00
Tabor	10.00	Ashton	10.00
Corning	10.00	Spencer	20.00
		Rudd	20.00
		Greenfield	10.00
		Prescott	10.00

## RECEIPTS—Continued

Clarinda	20.00	Ossian	10.00
Glenwood	20.00	Williamsburg	10.00
Floyd	10.00	Lake Mills	10.00
Fredericksburg	10.00	Sheldahl	10.00
Delhi	10.00	Muscatine	40.00
Ricketts	10.00	Persia	10.00
Dunlap	10.00	Delmar	10.00
Montross	10.00	Kennett	10.00
Coggon	10.00	Neola	10.00
Central City	10.00	Thor	10.00
Charter Oak	10.00	Castana	10.00
Selma	10.00	Lone Tree	10.00
Thompson	10.00	Essex	10.00
Donnellson	10.00	Walker	10.00
West Burlington	10.00	Clinton	40.00
Center Junction	10.00	Alvord	10.00
Templeton	10.00	Sioux Center	10.00
Fl. Dodge	40.00	Meriden	10.00
Avoca	10.00	Jewell	10.00
Sumner	10.00	Manning	10.00
Coburg	10.00	College Springs	10.00
Riverton	10.00	Washington	20.00
Kimballton	10.00	Iowa City	40.00
Oakland	10.00	Des Moines	60.00
Decorah	20.00	Coin	10.00
Anthon	10.00	Luther	10.00
New Hartford	10.00	Glidden	10.00
Oxford	10.00	Goodell	10.00
Zearing	10.00	Manson	10.00
Conrad	10.00	Dow City	10.00
Humeston	10.00	Minburn	10.00
Scranton	10.00	Sheldon	20.00
Aurelia	10.00	Elliot	10.00
Marble Rock	10.00	Sierril	10.00
Urbana	10.00	North Liberty	10.00
Hazelton	10.00	Eldridge	10.00
Gladbrook	10.00	Kalona	10.00
Lakota	10.00	Buckeye	10.00
Lake View	10.00	Shenandoah	30.00
Melbourne	10.00	Farley	10.00
Goose Lake	10.00	Mt. Air	10.00
Tiptonka	10.00	Pierson	10.00
Clarence	10.00	Salix	10.00
Boxholm	10.00	Carlisle	10.00
Correctionville	10.00	Goldfield	10.00
Bloomfield	20.00	De Witt	10.00
Peterson	10.00	Early	10.00
Pocahontas	10.00	State Center	10.00
Dayton	10.00	Dubuque	50.00
Bagley	10.00	McGregor	10.00
Stout	10.00	Maxwell	10.00
Solon	10.00	Van Horn	10.00
Volga City	10.00	Pacific Junction	10.00
Richard	10.00	Oswell	30.00
Camanche	10.00	Stanton	10.00
Mediapolis	10.00	Dunkerton	10.00
Damont	10.00	Rake	10.00
Nichols	10.00	Waterville	10.00
Barcroft	10.00	Elsworth	10.00
Linsville	10.00	Hudson	10.00
Greene	10.00	Moneta	10.00
Sioux City	60.00	Villisca	10.00
Lamont	10.00	Brighton	10.00
Luana	10.00	Rambrandt	10.00
Kenwood Park	10.00	Hubbard	10.00
Moravia	10.00	Danbury	10.00
Alexander	10.00	Monmouth	10.00
Irton	10.00	Rolfe	10.00
Walcott	10.00	Marcus	10.00
Grand Mound	10.00	Kiron	10.00
Aiden	10.00	Tama	20.00
Mitrova	10.00	Marshalltown	40.00
Rockwell City	20.00	Geodly	10.00
Marquette	10.00	McIntyre	10.00
Strawberry Point	10.00	Baxter	10.00
Kennett	10.00	Treynor	10.00
Ely	10.00	Thurman	10.00
Roland	10.00	Morrison	10.00
Keota	10.00	Grafton	10.00
Oxford Junction	10.00	McCallsburg	10.00
Wapello	10.00	Bussey	10.00
		Pilot Mound	10.00

## RECEIPTS—Continued

Albia	30.00	Murray	10.00
Webster City	30.00	Randall	10.00
Thornton	10.00	Dundee	10.00
Worthington	10.00	Barnes City	10.00
Donahue	10.00	Norwalk	10.00
Dids	10.00	Albion	10.00
Portsmouth	10.00	Ridgeway	10.00
Arcadia	10.00	Forest City	20.00
Mt. Union	10.00	Coon Rapids	10.00
New Vienna	10.00	Lincoln	10.00
Galt	10.00	Shelby	10.00
Linn Grove	10.00	Montour	10.00
West Gate	10.00	Farragut	10.00
Leroy	10.00	Fairbanks	10.00
Bondurant	10.00	Hancock	10.00
Vail	10.00	Magnolia	10.00
Kensett	10.00	Blockton	10.00
Winthrop	10.00	Gilmore City	10.00
Stockton	10.00	Galva	10.00
Idinard	10.00	Prairie City	10.00
Davis City	10.00	Milton	10.00
Green Island	10.00	Littleport	10.00
Chester	10.00	Wigona	10.00
North English	10.00	Bedford	10.00
Whiting	10.00	Blakesburg	10.00
Edgewood	10.00	Kanawha	10.00
Bonaparte	10.00	Protivin	10.00
Lisbon	10.00	Shellsburg	10.00
Melrose	10.00	Salem	10.00
Huxley	10.00	Conesville	10.00
Shambaugh	10.00	Brandon	10.00
Aredale	10.00	Prairieburg	10.00
Rock Rapids	20.00	Badger	10.00
Zwingle	10.00	Carson	10.00
Janesville	10.00	Farnhamville	10.00
Renwick	10.00	Orchard	10.00
Spillville	10.00	Tiffin	10.00
Henderson	10.00	Spring Hill	10.00
Maurice	10.00	Slater	10.00
Steamboat Rock	10.00	Churdan	10.00
Aurora	10.00	Wasshta	10.00
Earlville	10.00	Harcourt	10.00
Dougherty	10.00	Leon	10.00
Deloit	10.00	Geneva	10.00
Stanwood	10.00	Stockport	10.00
Hamburg	10.00	Crawfordsville	10.00
Plover	10.00	Moulton	10.00
Rodney	10.00	Luxemburg	10.00
Lorimer	10.00	Bancroft	10.00
Grand River	10.00	Lebb	10.00
Albert City	10.00	Norton	10.00
Charlotte	10.00	Rippey	10.00
Nevada	20.00	Grant	10.00
Decorah	10.00	Ohn	10.00
Varina	10.00	Darwin	10.00
Red Oak	30.00	Livermore	10.00
Riverside	10.00	Lockridge	10.00
Malnard	10.00	Lewis	10.00
Colesburg	10.00	West Side	10.00
Mt. Auburn	10.00	Cedar Heights	10.00
Winfield	10.00	Craig Heights	10.00
Freston	10.00	Victor	10.00
Calamus	10.00	Pheasanton	10.00
Lansing	10.00	Harper	10.00
Clarksville	10.00	Urbandale	10.00
Ackley	10.00	New Market	10.00
Clermont	10.00	Harris	10.00
Havlock	10.00	Clayton	10.00
Andover	10.00	Buck Grove	10.00
Graettinger	10.00	Masonville	10.00
Bradgate	10.00	Westfield	10.00
Diagonal	10.00	Modale	10.00
Lamoni	10.00	Piton	10.00
Sully	10.00	Wassell	10.00
Earling	10.00	Kellogg	10.00
Wallingford	10.00	Packwood	10.00
Hills	10.00	Peterson	10.00
Numa	10.00	Williamson	10.00
Harpers Ferry	10.00	Sergeant Bluffs	10.00
Birmingham	10.00	Harlan	20.00
Dana	10.00	Atalissa	10.00
Melcher	10.00	Schaller	10.00

## RECEIPTS—Continued

Gilbert	10.00	Little Rock	10.00
Deep River	10.00	Castle Hill	10.00
McGregor	10.00	Yorktown	10.00
Martelle	10.00	Truesdale	10.00
Newell	10.00		
Agency	10.00		
Letts	10.00		
Menlo	10.00		
Marysville	10.00		
University Park	10.00		
Rockwell	10.00		
Quasqueton	10.00		
Collins	10.00		
Popejoy	10.00		

## RECEIPTS

On Hand	\$ 231.33
From Dues	\$ 1,110.00
Legislative Fund	213.97

\$3,555.30

## DISBURSEMENTS

On Hand Aug. 1, 1926	\$ 177.56
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## DISBURSEMENTS

August 1	R. McEndree, Salary, July	\$ 50.00
August 1	F. G. Pierce, Salary, July	200.00
August 1	Postmaster, 400 2c and 200 1c stamps	10.00
August 3	Postmaster, 2,000 2c envelopes	44.16
August 3	Gildner Bros., Bill attached	10.00
August 4	Seleine Ptg. Co., Bill attached	2.25
August 5	Municipal Publishing Co., 5,425 Am. Mun. for August	271.25
August 5	Geo. Gallardo, Convention expense	25.00
August 29	A. E. Gnary, Convention expense	23.84
August 29	W. B. Howell & Co., Bill attached	25.08
August 29	G. J. Tomlinson, Convention expense	20.00
August 31	H. M. Reed, Convention expense	31.00
August 31	C. F. Hooker, Convention expense	31.00
September 1	R. McEndree, Salary, August	50.00
September 1	F. G. Pierce, Convention expense	37.90
September 1	F. G. Pierce, Salary, August	200.00
September 2	Jno. G. Stutz, Convention expense	49.93
September 2	Eller & Son, Bill attached	17.20
September 5	Municipal Publishing Co., 5,425 Am. Mun. for September	271.25
September 18	C. E. Menor, Convention expense	5.00
September 18	L. F. Albers, Convention expense	5.00
September 18	A. B. Maxwell, Convention expense	5.00
September 23	W. A. Hunt, Convention expense	47.73
September 23	B. C. Benham, Convention expense	25.00
September 24	Seleine Printing Co., 2,000 2c envelopes	47.53
October 1	R. McEndree, Salary, September	50.00
October 1	F. G. Pierce, Salary, September	200.00
October 1	Municipal Publishing Co., 5,960 Am. Mun. for October	298.00
October 8	Postmaster, 2,000 2c envelopes	44.16
November 2	F. G. Pierce, Salary, October	200.00
November 2	R. McEndree, Salary, October	50.00
November 2	Jack Harding, Des Moines meeting expense	21.30
November 2	F. G. Pierce, Des Moines meeting expense	13.52
November 5	Municipal Publishing Co., 5,960 Am. Mun. for November	298.00
November 6	C. V. Findlay, Des Moines meeting expense	13.25
November 17	Des Moines Sheets	7.00
November 28	Marshall Printing Co., 6,000 Letterheads	25.00
December 1	R. McEndree, Salary, November	50.00
December 1	F. G. Pierce, Salary, November	200.00
December 1	Municipal Publishing Co., 5,960 Am. Mun. for December	298.00
December 5	A. E. Gnary, membership work	49.00
December 22	C. V. Findlay, Bill attached	30.07
December 22	F. G. Pierce, Chicago trip	45.86
January 2	F. G. Pierce, Salary, December	200.00
January 2	R. McEndree, Salary, December	50.00
January 2	Municipal Publishing Co., 5,960 Am. Mun. for January	298.00
January 9	F. G. Pierce, Contractor's Con., Des Moines	14.68
January 12	Am. Municipal Association, Membership Fee	30.15
January 16	Postmaster, 1,000 2c envelopes	22.08
January 21	Robert Henderson, two annotations	2.80
January 21	F. G. Pierce, Conference, Auditor of State	10.68
February 1	R. McEndree, Salary, January	50.00
February 1	F. G. Pierce, Salary, January	200.00
February 5	A. E. Gnary, Membership Work	76.00
February 5	Municipal Publishing Co., 5,960 Am. Mun. for February	298.00
February 5	F. G. Pierce, Des Moines trip	63.63
February 6	J. F. Roll, Bill attached	22.05
February 6	Geo. A. Rice, Bill attached	28.20
February 6	Z. Long, Bill attached	22.86
February 8	A. E. Gnary, Bill attached	14.85
February 8	E. P. Poor, Bill attached	25.28
February 8	H. A. Willoughby, Bill attached	10.45
February 8	G. A. Minnich, Bill attached	18.17

## DISBURSEMENTS—CONTINUED

February 8	Jack Harding, Bill attached.....	21.25
February 9	E. R. Donahue, Bill attached.....	18.25
February 15	F. E. Nichols, Bill attached.....	10.75
February 15	C. V. Findlay, Bill attached.....	12.85
February 17	E. Gloman, Bill attached.....	38.15
February 27	Postmaster, 2,100 3c stamps.....	42.80
March 1	R. McEndree, Salary, February.....	50.00
March 3	F. G. Pierce, Salary, February.....	200.00
March 3	Postmaster, 2,000 3c envelopes.....	44.16
March 3	C. V. Findlay, Bill attached.....	24.87
March 8	Municipal Pub. Co., 5,560 Am. Mun. March.....	294.80
March 9	Marshall Prtg. Co., 1,100 4-page circulars, 4,000 envelope stuffers, 1,000 envelopes, 2c.....	47.00
March 21	Postmaster, 2,000 2c stamps.....	40.00
April 1	R. McEndree, Salary, March.....	50.00
April 2	F. G. Pierce, Salary, March.....	200.00
April 5	Municipal Pub. Co., 5,560 Am. Mun. for April.....	294.80
April 19	Postmaster, 1,000 Return postcards.....	20.00
April 28	Postmaster, 2,000 3c stamps.....	40.00
May 1	R. McEndree, Salary, April.....	50.00
May 2	F. G. Pierce, Salary, April.....	200.00
June 1	R. McEndree, Salary, May.....	50.00
May 12	Selcins Prtg. Co., Printing membership.....	27.80
May 17	F. G. Pierce, Expense Carroll.....	11.13
May 26	C. V. Findlay, Expense Carroll.....	4.91
June 1	R. McEndree, Salary, May.....	50.00
June 1	F. G. Pierce, Salary, May.....	200.00
June 1	Postmaster, Stamps.....	40.00
June 7	Municipal Pub. Co., 4,330 Am. Mun. for June.....	216.50
June 7	Postmaster, Stamped envs.....	44.16
June A. 26	Exp. Des Moines.....	27.47
July 1	V. Magnusson, Salary, June.....	50.00
July 1	F. G. Pierce, Salary, July.....	200.00
July 3	Municipal Pub. Co., 4,330 Am. Mun. for July.....	216.50
July 3	F. G. Pierce, Exp. trips.....	49.14
July 6	C. V. Findlay, Des Moines and Iowa C.....	24.22
July 9	Marshall Prtg. Co., Ctr. new members.....	38.50
July 24	F. G. Pierce, Telephone tolls.....	34.40
		<hr/>
		\$5,377.74

## ACCOUNTS OF SECRETARY-TREASURER FOR YEAR ENDING

JULY 31, 1926

Carroll, Iowa, Aug. 18, 1926. To Officers and Members, League of Iowa Municipalities. Gentlemen: Your committee appointed to audit the books and accounts of your Secretary-Treasurer has made the audit and examination of the records from August 1, 1925 to August 1, 1926, and finds all receipts properly entered and accounted for, and vouchers on hand to support all checks issued by the Secretary-Treasurer in the payment of claims against the League, in both the General and Legislative funds. Financial statement of fund transactions for the year:

General Fund	
Balance on hand Aug. 1, 1925.....	\$ 231.33
Received during year.....	8,212.97
Disbursements during year.....	\$8,377.74
Balance on hand Aug. 1, 1926.....	177.76
	<hr/>
	\$8,554.30 \$8,555.20
Legislative Fund	
Balance Aug. 1, 1925.....	\$ 208.97
Received during year.....	5.00
Transfer to General Fund.....	\$ 213.97
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	\$ 213.97 \$ 213.97

Your committee also finds on file a certification of the balance on hand at the close of the year, deposited in the First National Bank of Marshalltown, amounting to \$177.76, all of which is in the General Fund of the League.

Your committee desires to express their appreciation of the neat and thorough methods employed by the Secretary-Treasurer in keeping his records. The same were found correct in every particular. Respectfully submitted,

L. F. Albers,  
A. B. Maxwell,  
Committee of the League.

Geo. Gillarno,  
For Auditor of State.

State of Iowa

1926

## REPORT OF THE

## Iowa State Board of Education

FOR THE

Biennial Period Ending June 30, 1926

State University of Iowa

Iowa State College of Agriculture and Mechanic Arts

Iowa State Teachers College

School for the Blind

School for the Deaf

## NINTH BIENNIAL REPORT

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