

State of Iowa

1927

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REPORT ON

# Municipal Finances

For the

YEAR ENDING MARCH 31, 1927

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Statistics of Cities and Towns of Iowa

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J. W. LONG  
Auditor of State

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Published by  
STATE OF IOWA  
Des Moines

State of Iowa

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Auditor of State

DES MOINES, IOWA  
1927

STATE OF IOWA  
DEPARTMENT OF MUNICIPAL FINANCE

## LETTER OF TRANSMITTAL

HON. JOHN HAMMILL,  
GOVERNOR OF IOWA.

SIR: I have the honor to present herewith the twenty-first annual report of the Auditor of State, Department of Municipal Finance and Accounting, as provided by Section 5681-5682, Code, 1927.

J. W. LONG, *Auditor of State.*

Des Moines, Iowa, December 1, 1927.

## TABLE OF CONTENTS

Introduction .....	5-6
Receipts from Examinations.....	7-8
Municipal Accounting Law.....	9-10
GENERAL TABLES CITIES	
TABLE 1-A TO 1-F INCLUSIVE.....	12-35
Date of Incorporation; Population; Receipts; Warrants; Warrants Outstanding March 31, 1927; Balance April 1, 1926; Grand Total.	
TABLE 2-A TO 2-M INCLUSIVE.....	36-83
Expenditures; Warrants Outstanding April 1, 1926; Balance March 31, 1927; Grand Total.	
TABLE 3 .....	84-87
Municipal Indebtedness.	
TABLE 4 .....	88-91
Valuation of Property for Assessment Purposes.	
TABLE 5 .....	92-95
Valuation of Municipal Possessions.	
GENERAL TABLES TOWNS	
TABLE 1 .....	96-121
Date of Incorporation; Population; Receipts; Warrants Outstanding March 31, 1927; Balance April 1, 1926; Grand Total.	
TABLE 2 .....	122-147
Expenditures; Warrants Outstanding April 1, 1926; Balance March 31, 1927; Grand Total.	
TABLE 3 .....	148-171
Municipal Indebtedness April 1, 1927.	
TABLE 4 .....	174-199
Assessed Valuation of Property January 1, 1926; Levies September 1, 1926.	
DIRECTORY OF CITY OFFICIALS.....	200-203
DIRECTORY OF TOWN OFFICIALS.....	203-222
IOWA LEAGUE OF MUNICIPALITIES.....	223
IOWA LEAGUE DIRECTORY .....	224
IOWA LEAGUE FINANCIAL REPORT.....	225-229
APPENDIX, MUNICIPAL LAW .....	230-252

## FINANCIAL AND MUNICIPAL ACCOUNTING

### REPORT OF THE DEPARTMENT

The financial transactions of the cities and towns of Iowa for the municipal fiscal year, April 1, 1926, to April 1, 1927, are covered by this report.

Included in the statistical tables are returns complete from each of the 110 cities of the state, and from 808 of the 812 incorporated towns in the state. The towns whose clerks failed to report to the department are as follows:

Frederika, Hopeville, Kimballton and Richland.

### 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 procure 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.

The League of Iowa Municipalities, composed now of approximately 700 of the 922 cities and towns of the state, has gone on record several times as favoring the extension of the examination law in order to embrace all cities and towns.

### CITIES GOVERNED BY COMMISSION

During the year covered by this report there has been one change in the classification of cities as to the various forms of charters provided and permitted under state law. Mason City has changed from commission form to manager form of government.

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

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

## ANNEXATION OF TOWNS

During the year two towns have been annexed.

The town of Kenwood Park has been annexed to the city of Cedar Rapids, and the town of Rockingham has been annexed to the city of Davenport.

## TOWNS DISCONTINUING INCORPORATION

The following towns have discontinued their incorporation: Grant City, Knowlton, Quincy and Meyer.

## RECEIPTS AND DISBURSEMENTS

	Cities	Towns
Total receipts, all sources.....	\$25,995,030.33	\$8,216,381.12
Total disbursements, all sources.....	25,749,861.26	8,123,547.56
Cash on hand, beginning of year.....	7,178,562.92	3,535,647.02
Cash on hand, close of year.....	7,331,140.69	3,572,057.69
Receipts, per capita, all cities and towns.....		\$24.36
Disbursements, per capita, all cities and towns.....		24.12

## MUNICIPAL INDEBTEDNESS

	Cities	Towns
General bonds .....	\$18,300,853.45	\$ 4,591,771.35
Municipal industry bonds .....	10,534,564.38	3,606,987.51
Temporary loans .....	40,339.99	88,920.96
Outstanding warrants .....	724,378.30	281,898.09
Special fund bonds .....	8,420,032.86	2,724,073.86
Special assessment certificates .....		126,803.64
Judgments .....		94,360.00
Miscellaneous .....	2,294,216.08	322,265.79

Total indebtedness .....	\$40,364,385.06	\$11,837,081.20
Indebtedness of cities, per capita.....		\$ 40.86
Indebtedness of towns, per capita.....		28.68
Combined per capita indebtedness of all cities and towns.....		37.18
The report shows the net decrease in indebtedness of cities and towns for the year in the sum of.....		3,140,331.32
Or a decrease per capita of.....		2.23

## PROPERTY SUBJECT TO TAXATION

	Cities	Towns
Assessed value as of January 1, 1926—		
Real property .....	\$778,686,852	\$213,107,058
Personal property .....	143,269,208	62,114,754
Railroad, telephone, telegraph and express companies .....	33,365,040	28,309,536

Total all property except monies and credits .....	\$955,311,100	\$303,531,348
Per capita, assessed value of cities and towns.....		\$896.64
The taxes are levied on 25 per cent of the assessed valuation as listed above, except in the assessment of Davenport, special charter city. Taxes in this city are levied on fifty per cent of the assessed valuation.		

	Cities	Towns
Assessed valuation of monies and credits.....	\$237,562,388	\$140,311,917
Per capita value of monies and credits.....		\$269.14

## VALUE OF MUNICIPAL PROPERTY

112 Cities	
Municipal buildings and furnishings.....	\$ 8,855,655
Police department .....	1,361,545
Fire department .....	4,057,625
Street and alley equipment .....	600,232
Bridges .....	5,505,364
Markets and public scales.....	1,188,477

Cemeteries .....	1,286,700
Gas works .....	286,813
Electric light works.....	4,376,941
Water works .....	28,192,298
Libraries .....	6,652,501
Parks .....	11,677,764
All other possessions .....	3,624,532

Total .....	\$74,666,447
Increase of value of municipal possessions during the year was .....	\$ 880,310

## EXAMINATION FEES, APRIL 1, 1926, TO APRIL 1, 1927

Name of City	Date of Examination	Cost of Examination	Date of Payment
Albia .....	Aug. 31, 1926	\$ 240.51	Sept. 8, 1926
Atlantic .....	Nov. 23, 1926	337.72	Jan. 3, 1926
Boone .....	April 27, 1927	487.93	May 27, 1927
Burlington .....	June 16, 1926	649.59	July 15, 1926
Charles City .....	Dec. 11, 1926	277.27	Jan. 7, 1927
Creston .....	June 15, 1926	534.33	July 21, 1926
Cedar Falls .....	Aug. 10, 1926	394.30	Oct. 4, 1926
Council Bluffs .....	May 19, 1926	496.78	July 7, 1926
Cedar Rapids .....	April 28, 1926	595.43	May 28, 1926
Cherokee .....	July 23, 1926	406.76	Sept. 7, 1926
Cresco .....	July 28, 1926	204.35	Sept. 8, 1926
Cambridge .....	Nov. 3, 1926	208.82	Dec. 10, 1926
Des Moines .....	April 2, 1926	4,284.89	Feb. 9, 1927
Denison .....	Nov. 4, 1926	343.02	Dec. 8, 1926
Dubuque .....	Aug. 25, 1926	554.98	Sept. 29, 1926
Decorah .....	Feb. 4, 1927	163.61	Feb. 21, 1927
Fort Madison .....	Feb. 15, 1927	353.37	March 9, 1927
Fort Dodge .....	Sept. 25, 1926	371.45	Oct. 12, 1926
Farmington .....	July 23, 1926	124.24	Aug. 5, 1926
Grinnell .....	March 25, 1927	260.10	July 25, 1927
Iowa City .....	Dec. 14, 1926	556.07	Feb. 16, 1927
Independence .....	Sept. 23, 1926	429.13	Nov. 10, 1926
Jefferson .....	Feb. 4, 1927	340.00	March 19, 1927
Kenwood Park .....	July 15, 1926	318.00	July 30, 1926
Keokuk .....	April 12, 1926	283.28	May 10, 1926
Mason City .....	Oct. 8, 1926	341.55	Nov. 10, 1926
Minburn .....	May 28, 1926	57.50	July 7, 1926
Newton .....	Feb. 2, 1927	924.33	May 5, 1927
Panora .....	Aug. 13, 1926	115.50	Sept. 17, 1926
Pella .....	Dec. 24, 1926	222.06	March 5, 1926
Riceville .....	July 19, 1926	216.23	Aug. 10, 1926
Sheldon .....	March 4, 1927	357.90	June 14, 1927
Shenandoah .....	June 29, 1926	433.74	Aug. 14, 1926
Sioux City .....	Oct. 28, 1926	603.06	Dec. 15, 1926
Storm Lake .....	June 3, 1926	157.33	June 24, 1926
Spencer .....	Jan. 10, 1927	426.51	Feb. 15, 1927
Villisca .....	July 20, 1926	110.70	Aug. 15, 1926
Vinton .....	Nov. 27, 1926	274.57	Jan. 3, 1927
Valley Junction .....	Sept. 10, 1926	173.08	Oct. 23, 1926
Washington .....	March 1, 1927	317.53	March 23, 1927
Waterloo .....	Jan. 10, 1927	1,021.98	March 10, 1927
Webster City .....	Aug. 13, 1926	47.68	Sept. 9, 1926
Wapello .....	Oct. 15, 1926	286.32	

\$19,303.50

Municipal Water Works Examined	Date of Examination	Cost of Examination	Date of Payment
Council Bluffs	May 7, 1926	\$ 164.58	May 26, 1926
Mason City	Oct. 21, 1926	100.30	Nov. 12, 1926
Waterloo	Feb. 8, 1927	157.59	Feb. 24, 1927
		\$ 422.47	
School Districts Examined	Date of Examination	Cost of Examination	Date of Payment
Independent School District of Cambridge, Iowa	Aug. 10, 1926	\$ 154.66	Oct. 15, 1926
Elkhart Independent School District, Elkhart, Iowa	May 11, 1926	177.64	June 5, 1926
Franklin Twp. Cons. School District, Cooper, Iowa	May 9, 1926	51.58	June 10, 1926
Farrar Independent School District, Farrar	Jan. 17, 1927	182.66	April 26, 1927
Iowa Falls Independent School District	July 7, 1926	324.00	Nov. 15, 1926
Independent School District, Oskaloosa	Feb. 8, 1926	303.80	March 22, 1926
Washington Twp. Cons. School District, Minburn, Iowa	Oct. 12, 1926	7.36	Feb. 2, 1927
West Side Consolidated School District	Aug. 5, 1926	109.43	Sept. 10, 1926
		\$ 1,311.13	
Miscellaneous Examinations	Date of Examination	Cost of Examination	Date of Payment
Continental Securities	March 26, 1927	\$ 45.02	March 30, 1927
Old Colony State Bond Co., Des Moines	March 26, 1927	45.94	April 15, 1927
State Bond & Mortgage Co., New Ulm, Minnesota	March 16, 1927	150.34	April 2, 1927
Home B. & L. Ass'n, Fort Dodge	March 22, 1927	49.04	April 7, 1927
Iowa B., L. & S. Ass'n, Des Moines	Feb. 15, 1927	66.14	Feb. 23, 1927
National B. & L. Ass'n of Deaf, Dubuque	March 16, 1927	30.44	April 25, 1927
Delaware Township, Polk County	Jan. 14, 1927	318.32	Jan. 26, 1927
West Side Township, Crawford County	Dec. 15, 1926	219.18	April 26, 1927
Total miscellaneous examinations		\$ 924.42	

## RECAPITULATION

Cities and towns	\$ 19,303.50
Municipal water works	422.47
School districts	1,311.13
Miscellaneous	924.42
Total	\$ 21,961.52

## ACCOUNTING LAW

## CHAPTER 10, CODE, 1927

SECTION 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 to be made at least once each two years, 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 the 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 with out 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 material 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 grounds 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 grounds 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, 1927;

No. in order of population	Cities	Date of Incorporation		Population census 1925	County Tax Receipts			
		First	Last		General government	Independent divisions	Special assessments	Miscellaneous
	<b>Grand Total.</b>			<b>887,730</b>	<b>\$10,415,002.99</b>	<b>\$1,786,748.35</b>	<b>\$2,000,788.92</b>	<b>\$423,556.46</b>
1	Des Moines.....	1857	1860	141,441	3,618,716.83	51,267.20	593.05	
2	Sioux City.....	1857	1874	76,411	1,076,508.51	49,812.97	137,011.52	
3	Davenport.....	1839	1861	52,400	768,785.70	171,523.37	600,249.77	5,612.45
4	Cedar Rapids.....	1856	1908	59,561	668,714.78	30,513.07	24,601.65	12,227.05
5	Dubuque.....	1837	1887	40,566	657,194.94	22,322.24	222,633.16	26,481.07
6	Council Bluffs.....	1853		39,736	375,530.19	219,659.11	28,428.44	16.96
7	Waterloo.....	1848	1900	30,771	401,931.82	139,935.95	111,468.68	7,074.42
8	Clinton.....	1859	1881	26,430	359,933.37	40,338.59	87,606.00	
9	Burlington.....	1837	1910	29,375	281,268.03	24,067.60	2,145.00	64.8
10	Ottumwa.....	1841	1913	26,375	131,000.01		79.05	
11	Mason City.....	1870	1913	25,982	308,823.10	61,807.69	2,631.36	122,645.75
12	Pt. Dodge.....	1860	1911	21,702	271,109.32	39,510.64	77,428.08	
13	Marshalltown.....	1863	1913	16,838	67,506.40	73,894.01	94,923.70	
14	Muscatine.....	1839	1861	16,821	130,079.48	78,473.80	74,065.64	
15	Iowa City.....	1833	1929	15,259	131,644.49	48,403.15	99,370.68	1,004.01
16	Keokuk.....	1848	1861	14,301	105,427.07	11,437.71	1,302.59	
17	Boone.....	1865	1898	12,812	90,716.35	14,008.19		
18	Ft. Madison.....	1839		11,229	18,622.80	7,241.46	50,000.00	1,020.73
19	Oskaloosa.....	1863	1902	10,331	106,460.43	19,372.53	29,000.69	1,061.63
20	Ames.....	1870	1905	9,322	90,148.43	38,381.35		
21	Centerville.....	1835	1870	8,011	52,094.62	4,819.51	882.10	
22	Creston.....	1871		8,160	7,722.78	15,561.22	6,744.00	22,814.90
23	Osawato.....	1888	1897	8,038	44,039.00	6,822.18		
24	Newton.....	1887	1876	7,066	75,420.19	18,342.69	61,569.63	
25	Cedar Falls.....	1857	1900	6,841	35,629.86	21,220.98	13,617.29	834.50
26	Webster City.....	1874	1892	6,649	17,688.69	11,369.81		
27	Charles City.....	1900	1905	6,455	78,608.06	7,108.38	25,304.61	
28	Fairfield.....	1847	1868	6,323	22,321.22	4,820.89	14,272.00	599.15
29	Perry.....	1865	1883	5,778	32,088.88	22,823.31	28,000.78	19,214.45
30	Red Oak.....	1869	1876	5,686	34,678.77	11,241.60	38,934.79	
31	Atlantic.....	1909	1878	5,324	31,630.50	10,622.42	11,611.27	
32	Shenandoah.....	1871	1880	5,494	51,298.58	5,298.40		
33	Chariton.....	1867	1874	5,290	30,950.81		100.52	
34	Albia.....	1860	1876	5,160	15,622.92	52,629.34	6,839.31	2,802.29
35	Estherville.....	1881	1884	5,094	23,102.94	6,452.31	72,533.91	4,774.46
36	Cherokee.....	1871	1891	4,897	4,105.47	4,105.47	45,157.29	
37	Spencer.....	1860	1849	4,869	9,437.53	26,140.92	14,227.78	
38	Clarinda.....	1907	1882	4,693	33,146.53	6,623.15		
39	Grinnell.....	1865	1878	4,692	64,007.19	9,504.08		216.00
40	Le Mars.....	1881		4,553	29,900.47	4,817.96	31,226.79	
41	Marion.....	1862	1865	4,530	2,650.90	4,800.22		
42	Carroll.....	1869	1892	4,460	20,058.63	10,969.11	30,175.73	2,049.46
43	Mt. Pleasant.....	1912	1856	4,446	18,337.87	3,370.80	20,325.29	2,622.48
44	Valley Junction.....	1893	1906	4,334	5,198.59	14,823.80	12,479.17	53.50
45	Washington.....	1964		4,288	41,278.56	10,395.76		12,140.54
46	Missouri Valley.....	1871	1896	4,282	39,290.78	2,507.79	503.87	
47	Eagle Grove.....	1888	1894	4,222	30,495.95	4,689.96		17.00
48	Decorah.....	1837	1871	4,141	8,064.78	4,581.12	9,615.07	
49	Iowa Falls.....	1859	1893	4,138	28,236.18	4,581.83	15,046.71	
50	Algona.....	1872	1888	3,913	6,963.54	29,806.89	14,276.86	
51	Storm Lake.....	1873	1901	3,906	45,127.99	8,208.69	37.1	1,043.68
52	Knoxville.....	1854	1889	3,861	6,701.82	2,774.99	11,825.16	
53	Maquoketa.....	1863	1857	3,612	21,211.00	6,479.66		
54	Waverly.....	1869	1869	3,600	9,104.28	35,087.92	2,234.22	
55	Boyle Falls.....	1900	1896	3,595	23,838.47	2,507.58	2,761.46	
56	Indianola.....	1864		3,581	27,817.06	10,034.61		
57	Manchester.....	1883	1898	3,433	24,811.17	4,951.82	24,761.99	
58	Denison.....	1875	1895	2,437	66,275.32		88,796.30	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING BALANCE APRIL 1, 1926

No. in order of population	Cities	Office Receipts							
		Grand total taxes	Franchise	Poll tax	Business licenses	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits
	<b>Grand Total.</b>	<b>\$15,235,243.08</b>	<b>\$106,475.05</b>	<b>\$127,701.20</b>	<b>\$144,137.91</b>	<b>\$308,415.90</b>	<b>\$20,627.75</b>	<b>\$219,174.95</b>	<b>\$4,850.75</b>
1	Des Moines.....	2,038,983.31	60,118.00		11,295.00	26,100.00	219.00	43,782.98	15,168.50
2	Sioux City.....	1,330,430.01	81,700.12	136.00	12,446.00	25,460.00	2,674.00	17,137.25	9,229.70
3	Davenport.....	1,330,430.17	1,200.00		25,100.89	11,800.90	2,103.50	10,737.30	7,470.83
4	Cedar Rapids.....	603,119.30		444.10	4,652.55	12,500.00	2,907.25	14,288.00	12,067.15
5	Dubuque.....	608,651.51	600.00		8,530.30	7,800.00	1,048.50	13,078.44	7,075.00
6	Council Bluffs.....	508,670.70		8,038.00	3,022.10	7,300.00	1,822.00	11,800.00	5,915.30
7	Waterloo.....	601,510.88		19,040.00	4,375.35	7,700.00	655.00	17,456.00	9,804.43
8	Clinton.....	339,884.71	29,300.00		4,300.61	5,200.00	683.50	4,700.55	1,979.57
9	Burlington.....	247,306.91	1,307.00	10,465.00	3,817.58	5,300.00	209.25	5,823.71	682.24
10	Ottumwa.....	328,304.78			4,218.90	5,500.00	735.00	5,279.00	2,118.00
11	Mason City.....	267,054.64		4,687.00	2,925.50	5,100.00	116.00	10,232.40	2,266.72
12	Pt. Dodge.....	355,984.17		5,679.00	3,550.00	2,630.33	122.00	4,084.15	1,089.22
13	Marshalltown.....	382,018.98			1,933.45	3,500.00	190.00	1,024.00	
14	Muscatine.....	280,512.33		2,344.00	58.00	3,600.00	136.00	9,405.07	1,007.66
15	Iowa City.....	168,747.90			985.00	2,300.00	944.00	2,931.20	1,013.30
16	Keokuk.....	166,381.35		4,327.50	1,838.40	2,175.00	91.00	1,687.50	1,080.75
17	Boone.....	124,019.75		5,982.30	1,510.80	1,330.00	858.00	3,025.90	511.00
18	Ft. Madison.....	149,066.67		1,050.00	1,201.75	1,650.00		682.12	
19	Oskaloosa.....	103,229.78		2,600.00	1,142.00	1,800.00		763.10	469.00
20	Ames.....	64,883.00		3,715.00	1,400.00	1,300.00	54.00	560.00	
21	Centerville.....	102,729.83		1,275.00	2,025.00			2,306.00	
22	Creston.....	55,323.28		3,142.50	1,938.22	1,300.00	87.00	1,057.50	54.00
23	Osawato.....	152,313.57		1,300.00	1,425.00	314.00		2,282.94	
24	Newton.....	68,251.60		851.00	1,029.00	189.00		1,691.00	67.00
25	Cedar Falls.....	31,962.41		432.00	612.50	1,125.00		848.25	
26	Webster City.....	110,821.94		1,480.00	1,288.73	900.00		712.40	225.07
27	Charles City.....	52,328.17		2,108.00	810.00	1,350.00	32.00	367.90	
28	Fairfield.....	101,027.45		1,748.83	1,124.50	141.00		415.25	
29	Perry.....	85,136.16		1,566.00	1,339.00	825.00	48.00	432.50	
30	Red Oak.....	54,108.90		488.00	1,493.25	1,575.00	96.25	709.15	
31	Atlantic.....	56,537.90		2,109.28	974.40	1,275.00	265.00	1,909.37	73.00
32	Shenandoah.....	39,724.29		916.00	561.30	750.00		185.00	
33	Chariton.....	45,961.47		625.00	1,271.40	900.00		314.00	
34	Albia.....	60,833.35		1,154.00	741.25	975.00		852.00	
35	Estherville.....	61,500.23		677.00	1,215.25	975.00	216.00	1,850.32	341.50
36	Cherokee.....	49,701.04		435.00	1,218.00	45.30		400.15	
37	Spencer.....	39,769.45		881.00	781.30	615.00	79.00	818.05	54.00
38	Clarinda.....	74,429.32		1,174.00	1,135.00	535.00	394.00	1,319.70	45.00
39	Grinnell.....	68,005.44		1,388.00	446.80	1,502.80	62.00	784.70	
40	Le Mars.....	44,968.25		538.00	553.00	690.00	23.00	81.90	
41	Marion.....	74,160.95		234.00	990.25	1,650.00		708.25	
42	Carroll.....	34,067.75		491.00	299.00	675.00		505.80	
43	Mt. Pleasant.....	32,475.00		1,000.00	501.50	900.00		623.30	123.00
44	Valley Junction.....	62,814.85		1,285.00	254.50	730.00		289.00	
45	Washington.....	42,218.44		908.00	1,182.50	1,125.00	149.00	573.30	170.00

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION; AREA; MARCH 31, 1927; BALANCE

No. in order of population	Cities	Date of Incorporation		Population census 1925	County Tax Receipts			
		First	Last		General government	Independent divisions	Special assessments	Miscellaneous
59	Independence	1864	1885	2,400	24,895.06	3,214.57		91.50
60	Hampton	1870	1885	2,403	22,020.24	6,026.59	1,401.00	
61	Whitson	1869	1869	9,259	15,210.29	9,237.08		
62	Jefferson	1851	1863	22,045.17		1,270.82	14,039.22	
63	Oresco	1866	1868	3,114	20,219.40	7,236.50	21,729.51	
64	Pella	1855	1871	9,929	33,146.49	4,674.27	42,491.56	14,449.94
65	Winterset	1876	1885	2,063	13,216.72	15,703.11	68,124.45	
66	Sheldon	1873	1884	2,948	8,228.65	20,480.00	27,299.52	
67	Orange	1871	1880	2,563	21,443.46	2,572.80	21,518.77	
68	Clear Lake	1871		2,894	28,397.28	6,277.07	12,423.05	
69	Eldora	1865		2,820	24,361.78	9,302.20		
70	Mystic	1880	1900	2,810	4,022.42			
71	Harlan	1870	1886	2,811	24,473.02		20,056.19	
72	Nevada	1869	1860	2,811	20,435.45			
73	Clarion	1881	1911	2,743	4,259.00	10,961.04	40,025.49	
74	Oesolia	1859	1869	2,737	11,708.01	4,330.76	6,745.56	
75	Emmetsburg	1877	1803	2,688	18,033.20	5,806.02	31,795.01	
76	Sac City	1890	1901	2,682	25,772.16		36,217.75	
77	Waukon	1881	1901	2,622	21,020.22		16,562.01	
78	Tama	1879	1863	2,606	4,322.84	3,220.66	9,045.27	
79	Glenwood	1867	1884	2,614	16,802.81	2,416.27		
80	Hawarden	1887	1900	2,612	11,006.90	2,066.80	41,500.50	188.96
81	Colfax	1873	1901	2,541	19,112.20	1,065.56	20,123.62	
82	Detterdore	1900		2,520	29,180.01	80.32	1,522.53	
83	New Hampton	1873	1860	2,496	14,979.14	2,611.59	222.88	
84	Anamosa	1867	1871	2,377	22,591.86			
85	Bloomfield	1893	1904	2,370	9,067.83	7,792.36	779.24	
86	Sigonry	1858		2,278	4,073.10	9,568.00	181.52	10,703.04
87	Humboldt	1869		2,217	9,549.32	2,578.27	9,825.20	2,375.78
88	Montfield	1867	1868	2,215	10,862.99	9,475.40	228.52	1.06
89	Lake City	1862	1860	2,211	16,573.03	7,383.19	11,670.26	
90	Rockwell City	1862		2,183	22,374.45	2,045.86	9,147.00	
91	Mabel	1863		2,181	21,346.43		8,474.92	
92	Audubon	1861	1865	2,154	24,678.48	18,512.90		
93	Marengo	1860	1860	2,118	10,307.07	1,207.27	25,788.72	
94	Tipton	1857		2,109	15,728.47	7,430.72	21,228.76	586.74
95	Rock Rapids	1886	1912	2,096	6,791.99	26,267.34	2,672.70	
96	Dyersville	1872	1912	2,086	13,727.11			
97	Ia Grove	1877	1905	2,073	2,446.87	3,651.03	12,333.00	424.46
98	Villisca	1869	1869	2,044	4,262.22	21,006.21	9,020.42	
99	Onawa	1868	1900	2,043	16,977.34	6,160.04	4,220.78	
100	Bedford	1860	1865	2,042	3,875.46	5,063.00	20,520.79	17,845.99
101	Forest City	1879		2,027	6,000.23	10,302.32	2,286.11	742.46
102	Edon	1868		2,029	6,000.23			430.00
103	De Witt	1868		2,017	22,408.70		9,764.33	
104	Leon	1867	1900	1,990	22,923.92			
105	Hamburg	1867		1,903	3,286.28	4,506.74		5,793.41
106	Corning	1871	1905	1,880	3,548.06	18,364.95		
107	Seymour	1874	1908	1,839	2,537.31	10,473.42		
108	Toledo	1861	1861	1,639	21,214.82	1,748.84		
109	What Cheer	1869	1864	1,559	15,496.00			
110	Stuart	1877	1885	1,531	12,342.20	5,076.70		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING APRIL 1, 1926—Continued

Grand total taxes	Franchise	Poll tax	Office Receipts						No. in order of population
			Business licenses	Cigarette license	Dog license	Fines, fees and forfeitures %	Departmental permits		
28,204.61		282.00	497.50	975.00					59
29,215.86		253.50	569.25	600.00	11.25				60
24,447.28		297.00	349.00	225.00	80.00				61
67,854.20		375.00	561.00	760.00			38.00	7.00	62
20,130.19		540.00	235.00	900.00	29.00		441.00		63
95,702.00	300.00	1,008.00	186.75	460.00	26.00		137.00		64
50,674.22		1,085.50	492.00	679.00		123.00			65
62,106.12		469.75	690.00		223.00				66
66,742.12		605.00	310.00	450.00		69.50		61.00	67
48,197.92		291.00	575.00	600.00	65.00		5.00		68
84,124.67		565.00	495.00	600.00	485.75		394.00		69
4,032.82		1,224.40	450.00	300.00	35.50		104.00		70
64,035.21		144.00	626.00	1,050.00	8.00		67.50		71
30,435.45		206.00	884.75	450.00		908.50			72
60,605.59		1,288.00	823.00	823.00	52.85		80.00		73
22,770.52		147.00	122.00	609.00			90.00		74
56,295.02		258.00	339.97	1,014.00	39.00		25.00		75
22,049.90		606.00		525.00	58.00		443.97	31.00	76
41,525.42		648.00	168.25	625.00			213.25	1.00	77
29,281.70	846.00	102.00	900.00		301.10		140.73		78
10,218.08		348.00	276.00	375.00	30.00		40.00		79
55,840.21		868.00	470.00	676.00	182.00		215.10	9.00	80
39,961.28		864.50	611.07	450.00	30.50		246.15		81
36,722.86			222.25	675.00	115.25		469.75		82
17,716.41		530.00	298.85	700.00			16.75	10.00	83
23,501.80		623.00	186.00	650.00	57.00		4.00	2.00	84
18,220.42		571.00	456.00	825.00			667.25		85
25,150.72		417.00	391.00	265.00			296.00		86
24,229.97		528.00	715.00	325.00	4.00		354.50		87
96,617.01		970.50	195.00	975.00	145.00		290.00	62.00	88
85,614.99		364.00	613.00	375.00			59.50		89
34,067.90		436.00	965.00	450.00	92.00		25.90	10.00	90
29,851.24		721.00	145.00	500.00			55.50	8.00	91
25,191.28		608.00	172.50	450.00			104.50		92
37,788.26		482.00	501.00	750.00			82.50		93
42,028.71	50.00	126.00	289.25	450.00			2.00	6.00	94
35,272.59		345.00	415.50	600.00			60.20	192.25	95
18,727.11	127.78	990.40	142.00	660.00			69.00		96
15,849.50		432.15	349.00	375.00			53.95		97
44,958.85		226.00	873.10	825.00	9.00		311.14		98
27,216.16		297.00	292.00	800.00			81.50	22.00	99
46,890.40		615.00	80.00	325.00	46.00		116.90		100
70,221.22		248.00	669.75	525.00			95.20		101
6,596.37		32.00	177.00	225.00			107.00		102
22,272.12		176.00	245.00	600.00			85.00		103
22,922.96		36.00	509.10	450.00	32.00		186.90		104
13,621.56		126.00	7.00	450.00	76.00		184.50		105
10,925.66		318.00	476.00	450.00	27.60		53.00	7.00	106
12,969.73		56.50	375.00				225.00		107
22,963.67		516.00	176.50	150.00			70.00		108
15,465.00		298.00	171.00	375.00			60.00		109
19,319.00		75.00	233.00	300.00			188.70		110

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION; AREA; MARCH 31, 1927;

No. in order of population	Cities	Office					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	<b>Grand Total</b>	<b>\$ 347,906.92</b>	<b>\$21,600.07</b>	<b>\$51,400.67</b>	<b>\$34,137.77</b>	<b>\$ 1,029.33</b>	<b>\$ 571,112.45</b>
1	Des Moines		34.00	25.00	1,430.00		50,315.06
2	Stoux City		2,500.00	19,545.78	4,073.32	160.00	
3	Davenport	1,508.62					
4	Cedar Rapids	23,005.25		80.00	2,190.06	55.00	71,633.32
5	Dubuque	138.40	7,062.75	469.00	128.00		39,339.26
6	Council Bluffs	5,630.69	2,206.78		378.00	199.38	71,156.03
7	Waterloo						
8	Clinton	36.62		135.45			
9	Burlington	96,566.51		2,294.70	250.00		177.45
10	Ottumwa						42,802.99
11	Mason City	8,359.53		210.00	7,859.23	3,500.00	69,715.75
12	Pt. Dodge		4,075.50	5,329.32	145.00		
13	Marshalltown						
14	Muscatine		3,292.94		319.75		20,330.05
15	Iowa City				401.00		
16	Keokuk	71,882.58		983.55	700.17		23,094.78
17	Boone			259.80		81.72	2,513.34
18	Pt. Madison			150.00	610.00		
19	Oskaloosa	832.10		120.00	313.34		12,000.00
20	Ames	47,604.30		400.00			
21	Centerville			200.00			
22	Creston						
23	Oswego	115.05		750.00	39.30		
24	Newton				156.70	4,000.00	
25	Cedar Falls			2,102.65	28.57	15.00	127.95
26	Weber City				800.07		125.45
27	Charles City	2,900.10		2,418.02	271.07		
28	Fairfield				286.54		
29	Perry				354.30		
30	Red Oak			30.85		11.85	174.72
31	Atlantic				40.00		18,441.36
32	Shenandoah				322.60	2.25	
33	Chariton				154.69		
34	Albia		35.00	15.00		292.00	
35	Estherville	983.11	6.25		622.00		13,258.15
36	Cherokee						14,708.35
37	Spencer	239.40		40.00		94.66	
38	Clarinda	5,221.03	601.50	212.40	288.60		6.35
39	Grinnell						
40	Le Mars						250.00
41	Marion	12,993.05		150.00			
42	Carroll						
43	Mt. Pleasant	491.65					220.00
44	Valley Junction	11,608.33		125.00	15.00		500.34
45	Washington			48.00	149.50		
46	Missouri Valley			205.56	8.00		1,068.75
47	Eagle Grove			39.27	273.25	29.00	
48	Decorah	1,361.80			37.00		3,021.02
49	Iowa Falls	1,379.80			258.00		
50	Algona						1,018.59
51	Storm Lake			13.00	30.00	433.37	
52	Knoxville			79.30	25.00		296.62
53	Maquoketa						
54	Waverly	3,414.20		297.12	20.00		
55	Belle Plaine			36.00			
56	Indianola	182.92			305.00		
57	Manchester	414.11			180.00		
58	Denison				128.00		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING BALANCE APRIL 1, 1926

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, cilling and weed cutting	
	<b>\$124,877.50</b>	<b>\$ 100,271.84</b>	<b>\$ 6,814.45</b>	<b>\$23,023.05</b>	<b>\$ 2,411,848.03</b>	<b>\$18,080.44</b>	<b>\$ 3,438.51</b>	<b>\$10,275.06</b>	<b>\$7,252.04</b>	
1	1,711.74	401.10		9,196.11	215,009.24	10,306.82				1
2	2,954.00			1,008.90	177,030.23					2
3	277.05	77,708.25		2,551.06	126,373.41	2,790.50			1,725.00	3
4	1,440.05	9,062.35		87.00	154,898.94				123.50	4
5	21,224.82	4,876.16			91,195.17					5
6	24,807.17	6,439.23			79,449.69					6
7	2,038.69	1,344.77	307.00	859.72	145,039.28	21.00	119.88			7
8	69.78	3,555.90	100.00	33,017.90	49,911.93				727.07	8
9	10,460.98	507.19	25.00	324.80	168,350.56				300.00	9
10	11,713.20	66,329.22		506.04	149,008.32				45.10	10
11	1,133.45	563.96		3,221.41	107,332.19					11
12	452.44	682.03	50.00	9,375.42	48,694.50					12
13	715.41	290.25		337.97	29,370.98					13
14	86.64			308.94	29,233.07		2.94		108.90	14
15	13,370.77			510.78	109,315.85		40.48		29.65	15
16	642.67			180.86	33,455.77	1,274.85			23.50	16
17	75.90	30,820.05	609.24		35,490.14				82.05	17
18	1,142.20			301.80	15,347.35					18
19		1,400.40	15.00	902.70	21,554.90					19
20	12,468.42	2,376.00		882.38	79,613.26					20
21	5.54			98.91	7,336.96				22.80	21
22	176.66			19.87	6,727.36	2.30			2.50	22
23	19.87			5.55	7,850.84					23
24	472.54			4.60	9,923.54				392.81	24
25	410.11	306.40		12.00	6,942.14		1.00			25
26	128.7			165.67	4,208.61	80.00			1.20	26
27				1.00	10,792.25				25.55	27
28	126.70			141.85	6,932.50					28
29	5.75		27.40	29.30	3,831.32		13.90	376.70		29
30	217.20			87.06	4,798.79		38.49		114.16	30
31				38.21	17,482.22		1.00		3.85	31
32	966.88	944.00		2,547.15	13,700.62	68.41	3.60			32
33	548.00	1,000.00		29.65	5,096.05					33
34	106.17			3,672.00	62,004.08					34
35	1,391.45			334.68	21,476.45				8.00	35
36				2,192.28	5,776.49					36
37	86.03		913.00	82.86	5,096.05					37
38	318.20			37.00	11,567.42		1.60			38
39	291.00		1,500.00	235.00	6,491.00					39
40		72.80			14,028.74	224.12	12.60			40
41					3,345.05					41
42				500.36	2,880.81	23.88	163.34			42
43					14,457.72					43
44					5,789.95					44
45	80.78			50.00	6,091.80				36.00	45
46	243.39	505.00		10.70	3,917.61					46
47	100.00	500.00		3.58	7,858.76					47
48	8.21			24.66	5,266.60					48
49				38.90	3,747.00				50.00	49
50	823.51		1,900.00		5,195.68		28.40			50
51	29.70				2,297.97				29.00	51
52				69.86	2,372.95					52
53	37.25			148.12	7,359.41				3,117.84	53
54	396.64				7,359.41					54
55	7.36			345.71	1,636.64		4.51			55
56				176.81	2,918.22					56
57					5,968.00					57
58	309.66								5.25	58

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION; AREA; MARCH 31, 1927; BALANCE

No. in order of population	Cities	Office					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
59	Independence						8,525.75
60	Hampton						9,000.00
61	Vinton	167.48		20.06	220.00		20,000.00
62	Jefferson	493.25		122.91	101.60	85.78	
63	Cresco		25.00				
64	Pella				761.90		
65	Winterset	13.02					6,965.25
66	Sheldon						
67	Ossage	3,324.30	475.80				
68	Clear Lake	321.02		1.30	35.00		
69	Eldora						
70	Mystic					22.05	
71	Harlan			56.20			5,900.00
72	Nevada					15.00	
73	Clarion						
74	Oesola			1.20	90.00		
75	Emmetsburg		17.85	1.00	234.35		2,535.04
76	Sac City			1,473.90	354.00		
77	Waukon						
78	Tama						
79	Glenwood			22.50	1,059.25		
80	Hawarden				919.00		
81	Colfax			8.00			
82	Bettendorf				367.20		
83	New Hampton	10,023.14					
84	Anamosa			602.00			
85	Bloomfield			85.00			
86	Sigourney			263.36			
87	Humboldt				10.00		
88	Monticello			142.00	61.50	21.00	
89	Lake City				498.60		
90	Rockwell City	51.34		.75			
91	Madrid			61.10	10.00		
92	Audubon				2,004.36		
93	Marengo			2.50	60.00		
94	Tipton	15.15			18.00		
95	Rock Rapids	24,709.15		20.00			
96	Dyersville			109.50	942.50		29,508.27
97	Ida Grove					15.00	
98	Villars						
99	Onawa			175.89			
100	Bedford	7,546.51		108.00			
101	Forest City				561.00		1,135.17
102	Eldon			30.00			
103	De Witt						
104	Leon				226.00		
105	Hamburg				125.65		
106	Corning						
107	Seymour						100.41
108	Toledo						3,702.34
109	What Cheer	11,660.27			171.73		
110	Stuart				8.50		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING APRIL 1, 1926—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	
59				4.10	5,876.84					59
60	66.49			232.95	10,656.05					60
61	149.30			30.00	32,213.38				2,799.14	61
62	85.45			18.55	2,731.52					62
63	69.22				2,243.22		16.5			63
64	2,076.55			47.00	5,068.71		31.2			64
65	5.70			8.00	8,478.12					65
66				133.20	1,903.90					66
67		5.49		179.30	4,545.71				1,088.04	67
68	15.00				1,908.22					68
69	6.27				2,456.02		13.12		10.00	69
70	181.25				2,295.05				567.69	70
71	3.00		628.45		7,142.68					71
72	6.18	300.50		118.40	2,874.63				610.00	72
73				5.00	3,870.74					73
74				75.85	2,002.72		71.48		30.05	74
75					3,376.85		5.64		35.63	75
76	5.24			21.12	1,059.11					76
77	4.00				2,079.80					77
78	2.48				3,665.25					78
79				906.50	4,219.08					79
80				130.00	2,325.22		10.00		5.00	80
81	44.30				1,903.75				135.00	81
82					11,251.74				10.00	82
83					2,124.00					83
84				4.81	2,509.60					84
85	4,160.67			5.70	5,879.73		42.75			85
86	75.00				2,211.50					86
87			1,000.00		3,550.00				2,196.30	87
88				33.37	1,961.87					88
89					2,005.00					89
90	45.50			309.35	1,006.45					90
91					3,659.78					91
92	170.37				1,987.50					92
93					960.90					93
94					48,975.33		55.90		1,598.74	94
95	4.50				3,572.11				74.62	95
96	2.00			66.98	1,585.43					96
97	4.95			7.08	1,944.24					97
98					3,402.39					98
99	1,968.35			949.71	10,020.72	18.60	11.40		4.78	99
100				1,327.21	3,821.87				9.40	100
101				500.00	2,671.23					101
102	2,000.00	60.23			1,003.00		14.24			102
103					1,551.67		3.00	317.75		103
104					27.00					104
105					32.07					105
106	50.00				1,006.22					106
107	44.25	250.00			1,664.23					107
108	123.75				941.66					108
109	36.42				16,482.74		18.73		1.00	109
110				9.48	890.00					110
				229.00	367.08					
					1,301.22					

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION; AREA; MARCH 31, 1927:

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
	Grand Total	\$61,704.00	\$66,002.08	\$ 217,644.23	\$ 2,385,470.35	\$ 243,210.11	\$63,032.50
1	Des Moines	2,005.40	65,287.50	77,000.02			
2	Sioux City	46,207.28	200.00	49,992.85	290,139.00	10,145.35	233.70
3	Davenport	1,032.64	7,656.75	14,817.79			
4	Cedar Rapids	6,127.49		7,734.27	210,031.03		1,065.70
5	Dubuque	497.11		497.11	181,942.12	6,601.22	5,574.73
6	Council Bluffs			97.00	247,171.80		
7	Waterloo		254.70	254.70	136,163.44	2,545.52	30,764.81
8	Clinton			727.57			
9	Irrlington	100.00		400.00			
10	Ottumwa		516.15	522.25	93,128.44	25,568.45	
11	Mason City		2,013.75	2,013.75	80,985.71	2,483.20	8,435.73
12	Pt. Dodge		371.61	371.61	91,106.25	4,674.30	1,205.56
13	Marshalltown	64.56		64.56		2,132.15	186.35
14	Muscatine		105.94	105.94	61,734.30		285.05
15	Iowa City		120.65	200.06			
16	Kookuk		4,074.01	5,974.36	71,022.94		1,430.71
17	Boone		369.19	445.20			
18	Pt. Madison		103.63	103.63			
19	Oskaloosa	651.00	19.25	594.25	58,618.00		
20	Ames			365.00		44,768.31	647.10
21	Centerville		283.50	305.00			
22	Creston		87.53	162.23			
23	Adel	5,204.40	375.85	5,779.81	21,500.47	1,422.54	
24	Newton			392.81	70,104.10		
25	Cedar Falls	30.85	206.73	228.58	29,808.10	515.53	
26	Webster City		17.50	107.70	10,900.27		61.5
27	Charles City		64.74	125.29	19,104.41		130.75
28	Fairfield		89.84	150.64	11,060.85	20,252.49	1,429.77
29	Perry			368.00	25,583.06	637.45	128.75
30	Het Oak		53.00	206.25	18,175.99	885.06	91.00
31	Atlantic		141.41	146.26	34,308.67		474.40
32	Shenandoah		2.30	44.54	159.25	17,871.19	731.70
33	Chariton		205.00	220.80	10,802.79		
34	Albia					15,271.00	
35	Estherville			10,224.07	13.30	569.00	
36	Cherokee			16,167.44	633.70	239.01	
37	Spencer			12,525.71			
38	Chariton		103.45	101.95	17,876.83		
39	Grinnell		31.50	48.00	23,216.70	228.05	
40	Le Mars						
41	Marion		54.75	321.37			
42	Carroll			21,631.49			
43	Mt. Pleasant	20.00	20.00	537.22	12.00	12,500.71	180.05
44	Valley Junction				12,200.80	277.42	112.00
45	Washington	447.60	57.08	534.96	14,588.02	1,505.03	104.21
46	Missouri Valley		35.00	350.83	13,458.18		
47	Eagle Grove		173.00	305.83	8,301.01	8.25	24.80
48	Decorah			11,088.96			
49	Iowa Falls		105.07	155.07	12,717.88	208.00	107.60
50	Algona	451.92		480.92	9,814.40	1,171.11	
51	Storm Lake		8.20	38.10	7,006.38	549.00	60.35
52	Knoxville			19,634.19	789.00		
53	Maguoketa			8,173.94	8,728.04	61.29	
54	Waverly			10,348.24	216.55	360.64	
55	Belle Plaine			7,920.13			
56	Indianola	21.44	8.75	24.70	10,021.21	607.90	
57	Manchester			7,435.90		47.88	143.57
58	Denison			5.25	12,728.81		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING BALANCE APRIL 1, 1926

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			
	\$ 2,601,713.30	\$ 1,131,027.54	\$ 436,303.20	\$ 8,306.00	\$ 1,565,237.56	\$ 115,230.41	\$ 21,905.40	\$ 22,434.05
1							2,470.27	2,800.00
2	209,531.65							2,022.50
3	219,021.03							3,780.15
4	100,259.04							1,322.40
5	270,146.99							600.00
6	309,977.71							930.00
7								142.90
8	118,600.80							25,000.00
9	97,873.24							841.73
10	95,993.21							
11	2,308.52							970.80
12	61,144.30		110,700.52		110,700.52			
13	285.05							
14	79,533.00	1,390.15		115.43	1,511.61			632.00
15	58,618.90							354.02
16	45,410.61		167,918.10	2,755.25	170,673.85			729.50
17								
18	22,902.01						61,460.80	
19	70,194.10							457.25
20	30,323.60	90,087.88	2,121.04		92,210.92			52.25
21	21,000.82	92,921.70	11,180.11	14.01	104,065.91	29,676.05		619.46
22	19,235.16							
23	21,000.29		9.50		9.50			
24	21,723.35							
25	19,113.25							
26	34,308.67	87,681.67			87,681.67			
27	18,438.25							
28	17,815.49							
29	15,271.00							
30	10,810.37	50,004.05	1,215.10		60,229.15	21,002.08		
31	17,040.77							904.44
32	12,525.71							8.86
33	17,676.83	165,901.70			165,901.70			508.21
34	21,444.70							720.07
35								
36	21,631.49							2,730.20
37	12,701.73	57,540.65	702.46		58,944.84			154.50
38	12,780.23							
39	16,287.56							83.23
40	13,458.18							
41	8,301.01							
42	11,088.96							165.90
43	12,000.80							229.74
44	10,988.00	74,900.22	3,831.00		78,719.22			
45	17,814.70							
46	20,411.10							
47	8,700.23	19,506.19	334.15		19,539.57			922.74
48	10,800.29	58,721.96	308.67		59,567.48			
49	7,920.13							
50	10,618.97	52,164.59	9,028.06	186.91	62,907.55			
51	7,021.30							
52	12,728.81	67,644.92			67,644.92			60.00

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION; AREA; MARCH 31, 1927; BALANCE

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
59	Independence		68.07	68.07	64,281.59	100.00	1,308.94
60	Hampton		75.00	75.00	9,411.04		
61	Vinton		4,029.60	6,819.74	11,545.63	712.02	11.15
62	Jefferson		1.25	17.75	9,077.22	282.00	
63	Cresco			31.25	6,755.34	500.00	
64	Pella	423.00	22.00	445.00	15,924.13	906.02	203.07
65	Winterest	180.97	14.28	145.25	4,700.32		
66	Shelton		15.00	1,108.04	11,153.71	106.16	
67	Osage				6,923.30	70.00	236.82
68	Clear Lake				6,947.54		
69	Eldora	628.30		651.42	7,338.26		
70	Mystic			657.50		12,001.91	1,164.74
71	Harlan						
72	Nevada	31.00		641.00	12,129.68		
73	Clarion	20.50		20.50	7,964.73		
74	Osceola		28.00	28.00	5,883.26		112.00
75	Emmelsburg	88.15		140.58	7,101.89		165.00
76	Sac City			41.16	7,001.65		
77	Waukon		457.07	457.07	5,768.35	79.60	229.36
78	Tama				4,807.13		
79	Glenwood		175.00	175.00	6,504.03		
80	Hawarden				7,422.03		
81	Colfax		15.00	15.00	4,500.63	63.76	
82	Bettendorf						
83	New Hampton	66.44		66.44	5,471.58	120.90	
84	Anamosa		128.00	128.00	7,055.45		2,000.00
85	Bloomfield	22.80		22.80	4,293.44	82.80	36.13
86	Sigourney	74.10		116.85	5,714.34		
87	Humboldt	1,845.71		1,845.71	5,935.23		
88	Monticello				6,423.38		
89	Lake City				4,986.11		
90	Rockwell City	38.25		28.25	10,340.07		
91	Madrid	445.33		445.33	3,817.15		27.62
92	Audubon				5,018.49		
93	Marengo				5,467.69		
94	Tipton		1,617.94	1,617.94	7,450.20	37.12	116.14
95	Rock Rapids		136.62	136.62	7,601.27	354.74	
96	Dyersville				4,432.10		
97	Iola Grove				4,614.56		
98	Villisca	210.17	40.55	250.72	3,775.16		
99	Onawa		7.68	7.68	6,313.54		250.00
100	Bedford			80.40	4,749.67	381.35	
101	Forest City	80.75		80.75	6,494.99	671.45	
102	Eldon		14.24	14.24			
103	De Witt	14.00		334.75	5,302.17		
104	Leon					7,312.59	
105	Hamburg		770.00	770.00	3,306.88		
106	Corning				5,574.97	787.50	
107	Seymour		1.68	1.68	3,249.73		
108	Toledo	42.10		56.33	5,829.32		176.19
109	What Cheer				1,845.88		
110	Stuart	10.00	10.00	23.00		3,830.65	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING APRIL 1, 1926—Continued

No. in order of population	Industry Receipts				Gas Works, Heating Plant, Library			No. in order of population
	Total waterworks	Electric Light Works Receipts			Total gas works	Total heating plant	Total library fines and fees	
		Rentals	Sales	Miscellaneous				
59	65,759.53							15.00
60	9,411.04							185.00
61	12,272.77	51,807.89	607.05	130.89				59,545.86
62	9,060.82							
63	7,255.34							105.16
64	17,093.32	52,014.55	1,043.34	198.70				53,266.68
65	4,700.32	44,348.14	302.83					44,650.95
66	11,238.81							
67	7,219.12							702.07
68	6,947.54							
69	7,338.26							100.97
70		234.00	44,270.18	2,344.18				46,854.36
71	12,129.68							
72	7,964.73							445.01
73	5,995.20							60.08
74	7,209.80							
75	7,001.65							135.20
76	5,077.61							
77	4,807.13							
78	6,504.03							135.00
79	7,422.03	32,536.44	2,675.44	1,128.73				36,240.66
80	4,690.38							
81	8,592.73	31,725.67	668.61					32,994.28
82	9,055.45							2,018.25
83	4,460.37	42,015.51	4,225.91	187.24				46,428.60
84	5,714.34							
85	5,935.23	3,162.38						3,162.38
86	6,423.38							
87	4,986.11							
88	10,340.07							112.87
89	3,817.15							
90	5,018.49							
91	5,467.69							
92	7,450.20	26,873.50	693.83	242.07				27,770.40
93	7,601.27							43,336.92
94	4,432.10							16,606.24
95	4,614.56							11.05
96	3,775.16							
97	7,938.54							
98	6,313.54	23,529.00	101.14	625.97				29,545.87
99	5,031.02							
100	7,136.44							2,162.24
101		24,028.52						416.68
102	5,302.17							24,028.52
103	7,312.59							667.64
104	3,306.88							
105	6,302.47							
106	3,249.73	16,101.05	486.32					16,587.37
107	5,829.32							
108	1,845.88							
109	3,830.65							20,013.91
110		20,013.91						20,013.91

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION; AREA; MARCH 31, 1927;

No. in order of population	Cities	Receipts, Markets and Public Scales				Receipts—bridges, docks, wharves and landings
		Rentals	Sales	Miscellaneous	Total markets and public scales	
	Grand Total	\$29,014.94		\$ 6,707.22	\$35,722.16	\$17,038.24
1	Des Moines	15,809.10		1,503.46	17,372.56	
2	Sioux City			2,714.85	2,714.85	
3	Davenport					44,772.28
4	Cedar Rapids	463.00		198.95	661.95	446.70
5	Dubuque	657.75			657.75	
6	Council Bluffs					282.25
7	Waterloo			845.00	845.00	794.00
8	Clinton					
9	Burlington					
10	Ottumwa			497.95	497.95	
11	Mason City	312.50			312.50	
12	Pt. Dodge					
13	Marshalltown					
14	Muscatine	1,304.95			1,304.95	740.00
15	Iowa City			55.25	55.25	
16	Keokuk	4,872.19			4,872.19	
17	Boone					
18	Pt. Madison					29.00
19	Oskaloosa					
20	Ames					
21	Centerville					
22	Oreston	800.50			800.50	
23	Oelwein					
24	Newton					
25	Cedar Falls					
26	Webster City					
27	Charles City					
28	Fairfield	119.11		1,044.40	1,163.51	
29	Perry			66.91	66.91	
30	Red Oak					
31	Atlantic					
32	Shenandoah					
33	Chariton					
34	Albia					
35	Estherville					
36	Cherokee					
37	Spencer	2,943.00			2,943.00	
38	Clarinda			118.40	118.40	
39	Grinnell					
40	Le Mars					
41	Marion					
42	Carroll					
43	Mt. Pleasant	70.00			70.00	
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					
54	Waverly			218.10	218.10	
55	Belle Plaine					
56	Indianola					
57	Manchester					
58	Denison					

POPULATION; RECEIPTS; WARRANTS OUTSTANDING BALANCE APRIL 1, 1926

No. in order of population	Receipts, Parks and Bathing Beaches				Receipts, Cemeteries			
	Rentals	Sales	Miscellaneous	Total—parks and bathing beaches	Rentals	Sales	Miscellaneous	Total—cemeteries
	\$ 58,289.00	\$ 12,719.21	\$ 49,602.87	\$ 120,612.03	\$21,782.08	\$ 63,225.29	\$ 101,404.79	\$ 186,412.73
1			25,722.14	25,722.14	644.00	17,950.46	21,082.16	40,576.62
2	5,568.43	849.00	4,107.99	13,526.02	180.00	3,076.35	3,015.80	6,271.41
3	11,834.32	194.00	622.90	16,650.88				
4	7,039.63			7,039.63				
5	175.00	3,076.25	1,008.43	5,439.68			1,009.80	1,009.80
6	9,505.00	50.50	480.50	10,075.60				
7	5,537.20			5,537.20				
8								
9	843.32		2.80	846.12				
10								
11								
12								
13								
14	225.25	22.49	9,501.72	9,866.46	376.00	5,100.15	15,832.79	21,827.94
15			89.42	89.42		3,273.75	1,149.00	4,422.75
16					7,700.35			7,700.35
17		11.05		11.05			800.00	800.00
18	29.00			29.00				
19								
20					300.22	1,227.05	392.50	2,000.80
21								
22			331.75	331.75			2,512.70	2,512.70
23	451.00		800.00	1,251.00		3,032.10		3,032.10
24						2,295.07	786.00	3,081.07
25	5,210.70	58.91		5,269.61				
26								
27						1,540.00	2,083.08	3,623.08
28								
29						556.24	1,259.59	2,000.00
30	2,228.25			2,228.25	2,052.60	1,034.44	307.05	3,421.54
31	306.05			306.05				
32						511.70	1,710.52	2,222.22
33			7,617.78	7,617.78				
34								
35								
36	348.25			348.25	902.00	865.00	2,683.71	3,971.71
37	23.40		1,252.03	1,275.43		3,725.02	14,732.41	18,477.43
38			2,672.59	2,672.59			10,679.24	10,679.24
39			41.00	41.00	2,473.96	1,063.33	538.11	6,005.43
40	318.47			318.47				
41			1,639.28	1,639.28		1,194.00	716.50	1,910.50
42						180.00		180.00
43	50.00			50.00	1,382.85	1,009.05	745.16	3,707.06
44								
45								
46								
47		78.50	48.00	126.50		1,359.25	2,801.74	4,161.09
48								
49	200.00			200.00				
50								
51	110.00			110.00				
52						290.00	1,135.08	1,461.68
53								
54						2,385.15	1,242.50	3,627.65
55								
56						95.00	89.50	182.20
57								
58			15.00	15.00				

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION; AREA;  
MARCH 31, 1927; BALANCE

No. in order of population	Cities	Receipts, Markets and Public Scales				Receipts—bridges, docks, wharves and landings
		Rentals	Sales	Miscellaneous	Total markets and public scales	
59	Independence	34.37			34.37	
60	Hampton					
61	Vinton					
62	Jefferson					
63	Cresco					
64	Pella					
65	Winterset					
66	Oseldon					
67	Osage					
68	Clear Lake					
69	Eldora					
70	Mystic					
71	Harlan					
72	Nevada					
73	Clarion					
74	Osceola					
75	Empetsburg					
76	Sac City					
77	Waukon					
78	Tama					
79	Glenwood					
80	Hawarden					
81	Colfax					
82	Bettendorf					
83	New Hampton					
84	Anamosa					
85	Bloomfield	162.60			162.60	
86	Sigourney					
87	Humboldt					
88	Monticello	22.05			22.05	
89	Lake City					
90	Rockwell City					
91	Madrid					
92	Audubon					
93	Marengo					
94	Tipton	213.80			213.80	
95	Rock Rapids	562.50			562.50	
96	Dyersville	1,163.50			1,163.50	
97	Ida Grove					
98	Villisca	75.00			75.00	
99	Onawa					
100	Bedford					
101	Forest City					
102	Eldon					
103	De Witt					
104	Leon					
105	Hamburg					
106	Corning					
107	Seymour					
108	Toledo					
109	What Cheer					
110	Stuart					

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
APRIL 1, 1926—Continued

No. in order of population	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		
59									59	
60		100.00		100.00					60	
61									61	
62									62	
63									63	
64			112.30	112.30					64	
65					44.00			44.00	65	
66					357.00	168.50		439.44	66	
67					356.00	12,520.95		12,875.95	67	
68					317.50	388.00		905.54	68	
69			14.00	14.00					69	
70						35.00		35.00	70	
71									71	
72						479.75		479.75	72	
73						305.43		305.43	73	
74						649.75		649.75	74	
75									75	
76						1,319.38		1,319.38	76	
77									77	
78						670.00		670.00	78	
79									79	
80					100.56	787.50	300.00	1,227.06	80	
81									81	
82									82	
83									83	
84									84	
85							11.50	11.50	85	
86							5.00	5.00	86	
87									87	
88		20.00		20.00	45.00	455.00	631.13	1,131.13	88	
89						90.25	289.25	385.50	89	
90									90	
91									91	
92									92	
93									93	
94									94	
95									95	
96						687.00		687.00	96	
97									97	
98		194.95	59.18	254.13					98	
99						685.25		685.25	99	
100						1,025.07	541.35	1,566.42	100	
101							25.00	25.00	101	
102									102	
103							50.00	50.00	103	
104							345.00	345.00	104	
105							440.55	440.55	105	
106							214.00	108.00	322.00	106
107							116.00		116.00	107
108							2.00	2.00	2.00	108
109							405.00	8.50	413.50	109
110							428.68	430.96	859.64	110
							392.50		392.50	110





TABLE NO. 1-F—CITIES—DATE OF INCORPORATION; AREA;  
MARCH 31, 1927;

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
	Grand Total	\$ 96,842.45	\$ 23,736.90	\$ 587,598.84
1	Des Moines		2,972.19	29,429.73
2	Sioux City		5,987.11	
3	Davenport		13,894.96	
4	Cedar Rapids			5,792.41
5	Dubuque			99,239.33
6	Council Bluffs	62,500.00		268,711.21
7	Waterloo		165.10	14,978.30
8	Clinton			6,314.78
9	Hurlington			56,777.77
10	Ottumwa			745.25
11	Mason City		109.48	650.00
12	Ft. Dodge		685.78	33.04
13	Marshalltown			5,756.43
14	Misautine			13.88
15	Iowa City			9,770.80
16	Keokuk		279.61	73.88
17	Boone			11.45
18	Ft. Madison			375.00
19	Oskaloosa			
20	Ames			5,431.50
21	Centerville			
22	Creston			112,044.04
23	Celvoln			103,090.75
24	Newton			2,198.88
25	Cedar Falls		2,198.88	
26	Webster City			1,085.60
27	Charles City			
28	Fairfield		3.47	145.31
29	Perry			23.25
30	Red Oak			56.11
31	Atlantic			38.12
32	Shenandoah	330.25		47.77
33	Chariton			5,641.91
34	Albia			74,569.73
35	Estherville			74,432.43
36	Cherokee			369,010.40
37	Spencer	919.98		1,730.49
38	Charinda		165.39	
39	Grimell			115,256.00
40	Le Mars			85,559.17
41	Marion			44.35
42	Carroll		601.99	
43	Mt. Pleasant			75,725.19
44	Valley Junction	8,038.60	3.43	75,523.30
45	Washington			6.25
46	Missouri Valley			103,742.27
47	Eagle Grove			8,827.56
48	Decorah		1,000.00	130,761.50
49	Iowa Falls			89,041.81
50	Algona			83,590.38
51	Storm Lake			137,820.51
52	Knockville			41,967.78
53	Maquoketa			76,256.30
54	Waverly			66,391.64
55	Bella Plaine			8,275.78
56	Indianola	644.71		367.22
57	Manchester			11,622.08
				41,967.78
				1,763.94
				66,391.64
				8,275.78
				137,820.51
				41,967.78
				76,256.30
				66,391.64
				8,275.78
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				8,275.78
				137,820.51
				41,967.78
				76,256.30
				66,391.64
				8,275.78
				137,820.51
				41,967.78
				76,256.30

TABLE NO. 1-F—CITIES—DATE OF INCORPORATION; AREA MARCH 31, 1927; BALANCE

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
58	Denison			
59	Independence			712.35
60	Hampton			12,007.02
61	Vinton			118,597.95
62	Jefferson			85,861.25
63	Cresco			38,761.16
64	Pella	768.49		173,544.12
65	Winterset			157,732.92
66	Sheldon			4,796.51
67	Osage			59,218.03
68	Clear Lake			37,959.52
69	Elkora			44,825.00
70	Mystic			80,148.49
71	Harlan		499.23	4,005.23
72	Nevada			24,850.92
73	Clarion			67,602.68
74	Oceola			98,653.52
75	Fremetsburg			5,10
76	Rac City			34,400.00
77	Waukon			49,709.01
78	Tama			37,765.37
79	Glenwood			14,000.00
80	Hawarden			104,979.04
81	Colfax			47,301.88
82	Westford			38,771.61
83	New Hampton		11.25	72,003.71
84	Anamosa			49,470.99
85	Bloomfield			1,222.57
86	Sigourney			38,914.35
87	Humboldt			37,422.54
88	Monticello	20,805.00		63,588.54
89	Lake City			42,578.77
90	Rockwell City			10,115.75
91	Madrid		268.56	56,739.57
92	Auburn			35,446.48
93	Marengo			60,009.93
94	Tipton			45,222.52
95	Rock Rapids		2,143.41	89,672.80
96	Dyersville			154,725.17
97	Ida Grove			32,815.77
98	Villava	4,000.00		2,306.13
99	Onawa			42,280.08
100	Bedford		1,567.43	400.00
101	Forest City			32,032.28
102	Edson		1,213.00	39,507.10
103	De Witt			39,248.04
104	Leon			35,220.17
105	Hamburg			19,127.64
106	Corning			75,167.97
107	Seymour		438.83	34,781.53
108	Toledo		202.16	46,437.02
109	What Cheer			22,716.48
110	Stuart			44,347.93

POPULATION; RECEIPTS; WARRANTS OUTSTANDING APRIL 1, 1928—Continued

Total all receipts, bonds, loans and miscellaneous	Overdrafts, etc.	Overdrafts; Warrants Outstanding March 31, 1927; Balance April 1, 1928 Grand Total Receipts			No. in order of population
		Total all receipts	Warrants outstanding March 31, 1927	Balances April 1, 1928	
178,483.61		380.25		178,270.80	58
712.35		4,235.06		182,072.74	59
12,007.02		71,061.73	12,074.67	28,537.27	60
118,597.95		118,597.95		42,420.72	61
85,861.25		317.70		12,569.06	62
38,761.16		7,494.69		20,051.95	63
173,544.12		87.09		23,538.24	64
157,732.92		456.78		74,878.02	65
4,796.51		4,301.81		10,119.87	66
59,218.03		19,734.50		28,322.14	67
37,959.52		8,092.97		48,700.86	68
44,825.00				20,241.40	69
80,148.49		6,941.52	2,351.44	2,428.79	70
4,005.23		215,039.60		36,404.15	71
24,850.92		4,005.23		9,556.23	72
67,602.68		2,337.33		22,321.90	73
98,653.52		30.00		18,081.01	74
5,10		6,835.31	6,046.02	43,631.26	75
34,400.00		108,379.93		40,326.98	76
49,709.01		49,709.01	378.28	23,017.17	77
74,004.00		74,004.00	22,059.43	7,700.17	78
43,088.20		43,088.20	5,309.01	11,034.00	79
104,979.04				12,654.29	80
47,301.88			1,913.73	1,917.41	81
38,771.61				11,878.34	82
72,003.71		1,300.00		47,462.28	83
49,470.99				564.65	84
1,222.57				12,042.56	85
38,914.35			10,941.27	44,437.54	86
37,422.54			15,316.10	15,349.22	87
63,588.54			175.90	25,050.19	88
42,578.77			4,158.97	7,822.56	89
10,115.75			2,915.62	12,335.15	90
56,739.57			14,809.74	16,050.81	91
35,446.48				11,378.07	92
60,009.93			143.46	62,243.97	93
45,222.52				15,024.94	94
89,672.80			409.21	33,084.16	95
154,725.17			25.30	99,450.12	96
32,815.77				2,306.13	97
16,825.00			400.00	32,032.28	98
42,280.08				30,441.90	99
400.00				28,944.30	100
32,032.28			4,975.47	25,066.61	101
39,507.10			1,022.05	20,079.91	102
39,248.04				4,814.82	103
35,220.17			700.50	8,174.11	104
19,127.64			1,026.70	28,022.28	105
75,167.97			9,735.03	29,044.46	106
34,781.53				28,591.00	107
46,437.02			2,378.58	6,304.56	108
22,716.48			2,582.28	1,988.27	109
44,347.93				6,084.97	110
				25,207.52	110

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

No. in order of population	Cities	General Government Expenditures					
		City Officials					Total audits and examinations
		Salaries and wages	Retirement or outlay	Miscellaneous	Total city officials	Total legal services	
	Grand Total	\$601,513.87	\$16,703.41	\$54,965.55	\$703,270.83	\$3,570.35	\$19,177.46
1	Des Moines	107,577.70			107,577.70		4,590.30
2	Sioux City	49,745.96		8,522.49	49,328.45		633.06
3	Des Moines	44,927.57	1,900.00	8,189.55	55,077.12		250.00
4	Cedar Rapids	61,276.50	6,696.30	10,590.04	81,562.84	750.00	506.43
5	Dubuque	25,140.00	583.15	2,878.78	28,601.93		459.18
6	Council Bluffs	25,150.67	2,323.57	321.50	27,795.74		496.75
7	Waterloo	25,611.42			25,611.42		1,021.98
8	Clinton	19,619.84			19,619.84		
9	Burlington	20,470.16			20,470.16		649.59
10	Ottumwa	21,008.76			21,008.76		
11	Mason City	22,167.45	170.08	1,005.65	23,433.78		341.55
12	Pt. Dodge	19,810.59			19,810.59		371.45
13	Marshalltown	19,745.14			19,745.14		606.33
14	Muscatine	17,674.27		12,044.11	29,618.38		
15	Iowa City	19,391.08		1,671.61	21,062.69		793.07
16	Keokuk	16,995.82			16,995.82		283.28
17	Boone	8,594.78	1,406.29		10,001.07		890.55
18	Pt. Madison	8,694.39			8,694.39		353.37
19	Oskaloosa	10,625.25			10,625.25		786.90
20	Ames	5,491.50		1,436.19	6,927.69		351.87
21	Centerville	3,625.00			3,625.00		277.29
22	Creston	4,828.00			4,828.00	374.12	534.33
23	Osweeth	3,821.97		694.22	4,516.19		1,229.05
24	Newton	3,622.75			3,622.75		1,749.77
25	Cedar Falls	4,769.74			4,769.74		496.21
26	Webster City	4,742.72			4,742.72		83.15
27	Charles City	1,424.00			1,424.00		87.49
28	Fairfield	1,515.59			1,515.59	10.00	306.45
29	Perry	3,410.50	556.24	82.42	4,048.16	1,548.08	434.74
30	Red Oak	2,116.10	408.00		2,583.10		1,699.88
31	Atlantic	1,028.00			1,028.00	28.00	553.48
32	Shenandoah	3,598.67			3,598.67		634.31
33	Chariton	2,370.00			2,370.00		399.69
34	Albia	2,440.00	78.74		2,518.74		489.04
35	Etherville	2,616.01			2,616.01		490.00
36	Cherokee	2,400.00		185.00	2,585.00		372.79
37	Spencer	3,584.10			3,584.10		989.95
38	Clarinda	5,394.25			5,394.25		770.80
39	Grinnell	4,114.25			4,114.25		820.69
40	Le Mars	1,923.34			1,923.34	271.55	596.59
41	Marion	1,969.50			1,969.50		227.92
42	Carroll	2,520.00	96.00		2,616.00		459.29
43	Mt. Pleasant	2,536.92		89.75	2,626.67		423.71
44	Valley Junction	1,722.00			1,722.00		262.51
45	Washington	4,129.97	50.00		4,179.97		178.08
46	Missouri Valley	1,509.50			1,509.50		704.00
47	Eagle Grove	4,226.00			4,226.00		32.42
48	Decorah	1,981.50			1,981.50		515.23
49	Iowa Falls	2,191.00		223.36	2,414.36		119.13
50	Algona	354.00			354.00		228.75
51	Storm Lake	3,827.54	881.00	297.54	4,477.01		723.48
52	Knockville	1,678.00			1,678.00		295.25
53	Maquoketa	968.00			968.00		619.12
54	Waverly	1,386.88		247.95	1,634.83		1,014.25
55	Belle Plaine	2,556.50	431.07	559.00	3,546.57		244.57
56	Indianola	972.00	2.30	73.96	1,048.26		50.89
57	Manchester	1,500.00			1,500.00		459.73
58	Denison	1,814.00			1,814.00		65.50
59	Independence	948.00		2,298.42	3,246.42		353.65

ING APRIL 1, 1926—BALANCE MARCH 31, 1927—GRAND TOTAL

No. in order of population	Cities	General Government Expenditures								
		Election Expenses					Total city hall and other buildings			
		Salaries and wages	Retirement or outlay	Miscellaneous	Total election expense	Total printing and stationery				
	Grand Total	\$86,925.35	\$30,718.00	\$ 800.00	\$14,804.07	\$56,322.76	\$51,984.03	\$80,247.40	\$68,274.72	\$ 235,457.05
1	Des Moines	29,796.95			29,796.95		94.00		6,306.63	6,306.00
2	Sioux City	1,439.36	5,699.00		2,629.10	8,528.70	15,481.56	1,930.00	27,956.37	42,640.93
3	Des Moines	1,842.74	2,812.28		739.50	5,568.88	6,418.11	2,716.97	7,155.67	16,250.75
4	Cedar Rapids	3,707.16			1,177.49	1,177.49	2,246.16	1,784.90	4,031.05	5,815.95
5	Dubuque	2,738.81			232.90	232.90	5,024.88	15,947.05	4,307.92	21,379.83
6	Council Bluffs	25,150.67			2,488.90	2,488.90	3,492.08	1,626.73	213.25	5,232.00
7	Waterloo	25,611.42			1,789.27	1,789.27	2,839.66	1,540.00	90.45	3,805.08
8	Clinton	19,619.84			1,078.54	1,078.54	971.72	2,667.62	3,158.77	4,468.54
9	Burlington	20,470.16			1,920.81	1,920.81	481.22	2,043.22	2,315.00	6,886.79
10	Ottumwa	21,008.76			3,377.39	3,377.39	66.00	66.00	2,364.19	3,394.19
11	Mason City	22,167.45	170.08	1,005.65	738.81	485.30	355.00	840.96	5,423.01	9,645.29
12	Pt. Dodge	19,810.59			2,047.96	844.58	840.00	1,684.64	943.19	4,493.12
13	Marshalltown	19,745.14			606.33				880.82	880.82
14	Muscatine	17,674.27		12,044.11	1,771.69		700.26	700.56	1,389.00	3,185.74
15	Iowa City	19,391.08		1,671.61	2,099.60	256.50	228.85	485.35	5,006.23	6,236.23
16	Keokuk	16,995.82			1,380.00				1,640.00	1,640.00
17	Boone	8,594.78	1,406.29		10,001.07		49.95	49.95	894.75	1,100.61
18	Pt. Madison	8,694.39			890.55		49.00	49.00	300.00	62.05
19	Oskaloosa	10,625.25			786.90				3,488.00	3,488.00
20	Ames	5,491.50		1,436.19	6,927.69		392.30	58.61	450.91	1,581.50
21	Centerville	3,625.00			351.87				182.52	1,057.84
22	Creston	4,828.00			277.29				13.00	1,141.40
23	Osweeth	3,821.97		694.22	4,516.19		52.63	52.03	609.33	35.00
24	Newton	3,622.75			1,749.77		303.90	303.06	2,143.14	1,913.96
25	Cedar Falls	4,769.74			496.21				1,480.12	1,845.12
26	Webster City	4,742.72			83.15				607.55	607.55
27	Charles City	1,424.00			87.49				444.05	903.01
28	Fairfield	1,515.59			306.45				68.84	438.11
29	Perry	3,410.50	556.24	82.42	4,048.16	1,548.08	78.50	58.84	17.78	308.47
30	Red Oak	2,116.10	408.00		2,583.10		19.25	23.65	1,476.20	1,476.20
31	Atlantic	1,028.00			1,028.00	28.00			2,015.59	663.57
32	Shenandoah	3,598.67			634.31		59.05	50.05	667.87	1,790.42
33	Chariton	2,370.00			399.69		64.09	140.34	10.70	139.04
34	Albia	2,440.00	78.74		2,518.74		214.81	222.51	82.90	603.40
35	Etherville	2,616.01			490.00		1.58	1.55		822.47
36	Cherokee	2,400.00		185.00	2,585.00				166.00	1,614.23
37	Spencer	3,584.10			989.95		119.58	263.08		822.47
38	Clarinda	5,394.25			770.80			46.43	1,671.83	1,671.83
39	Grinnell	4,114.25			820.69				382.90	319.18
40	Le Mars	1,923.34			596.59				1,014.79	248.81
41	Marion	1,969.50			227.92		29.12	29.12	86.73	87.40
42	Carroll	2,520.00	96.00		2,616.00		40.87	40.87	45.28	45.28
43	Mt. Pleasant	2,536.92		89.75	2,626.67				66.50	61.50
44	Valley Junction	1,722.00			1,722.00		39.56	114.30		638.02
45	Washington	4,129.97	50.00		4,179.97		36.35	46.38	163.30	313.04
46	Missouri Valley	1,509.50			704.00		27.08	27.68		179.50
47	Eagle Grove	4,226.00			32.42		97.79	480.70	317.88	1,650.40
48	Decorah	1,981.50			515.23		36.98	36.98	407.75	266.22
49	Iowa Falls	2,191.00		223.36	2,414.36		119.13	37.80	112.50	112.50
50	Algona	354.00			228.75		95.55	95.57		
51	Storm Lake	3,827.54	881.00	297.54	4,477.01		300.05	456.76	299.67	5.55
52	Knockville	1,678.00			295.25		32.40	32.40	608.96	608.96
53	Maquoketa	968.00			619.12		14.08	44.23	1,602.35	2,357.45
54	Waverly	1,386.88		247.95	1,634.83		121.43	121.47	295.23	269.23
55	Belle Plaine	2,556.50	431.07	559.00	3,546.57		23.54	23.54	558.02	558.02
56	Indianola	972.00	2.30	73.96	1,048.26				131.88	131.88
57	Manchester	1								



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

No. in order of population	Cities	General Government				
		Municipal League			Miscellaneous	
		Poem	Other expenses	Total municipal league	Salaries and wages	Betterment or outlay
	<b>Grand Total</b>	<b>\$ 2,615.00</b>	<b>\$ 1,336.96</b>	<b>\$ 3,951.96</b>	<b>\$31,836.56</b>	<b>\$10,006.13</b>
1	Des Moines	90.00		90.00		
2	Sioux City	00.00	7.65	67.83		
3	Davenport	00.00	00.00	00.00		
4	Cedar Rapids	50.00		50.00		
5	Dubuque	75.00		75.00		
6	Council Bluffs	50.00	47.58	97.58		
7	Waterloo	50.00	74.14	124.14		
8	Clinton	40.00	85.43	125.43	6,611.80	2,183.91
9	Burlington	40.00		40.00		
10	Ottumwa	40.00	49.72	89.72		
11	Mason City	40.00	35.21	75.21		197.08
12	Pt. Dodge	40.00	30.00	60.00	9,021.35	
13	Marshalltown	40.00		40.00	2,444.35	
14	Muscatine	40.00	67.50	107.50		
15	Iowa City	00.00	00.00	00.00	15.00	
16	Keokuk	40.00		40.00	2,512.40	1,856.53
17	Boone	40.00		40.00		
18	Pt. Madison	40.00	127.37	167.37		
19	Oskaloosa	30.00		30.00		
20	Ames	00.00	4.51	64.51		
21	Centerville				1,726.90	
22	Creighton	30.00		30.00		
23	Oswell	30.00		30.00		
24	Newton	30.00		30.00		
25	Cedar Falls	30.00		30.00	1,150.00	
26	Webster City	50.00		30.00	95.30	
27	Charles City	30.00		30.00		
28	Fairfield	30.00		30.00		39.00
29	Perry					
30	Red Oak	30.00	23.90	60.50		
31	Atlantic	30.00	30.00	60.00		
32	Shenandoah	30.00		30.00	830.94	
33	Chariton	30.00	10.00	40.00		305.04
34	Albia	30.00		30.00		
35	Esterville	30.00		30.00		
36	Charokas	20.00		20.00		
37	Spencer	20.00		20.00		
38	Clarinda	20.00	75.00	95.00		
39	Grinnell	20.00		20.00	87.00	
40	Le Mars	20.00	16.47	36.47		
41	Marion	20.00	23.34	43.34		
42	Carroll	20.00	166.00	186.00		2,006.08
43	Mt. Pleasant	20.00		20.00	895.36	
44	Valley Junction	20.00		20.00		
45	Washington	20.00	22.00	42.00		
46	Missouri Valley	20.00		20.00		
47	Eagle Grove	10.00		10.00		
48	Decorah	20.00	50.16	70.16		
49	Iowa Falls	20.00		20.00		
50	Algona	20.00		20.00		
51	Storm Lake	20.00	10.00	30.00	430.00	662.50
52	Knoxville					
53	Maquoketa	30.00		30.00		261.85
54	Waverly	20.00	10.00	30.00		
55	Belle Plaine	20.00	28.00	48.00	340.00	
56	Indianola					
57	Manchester					
58	Denison	20.00	22.88	42.88		
59	Independence	20.00		20.00		

ING APRIL 1, 1926—BALANCE MARCH 31, 1927—GRAND TOTAL

No. in order of population	Miscellaneous	Total miscellaneous	Total general government	Municipal Industries Water Works			Total water works	No. in order of population
				Salaries and wages	Betterment or outlay	Miscellaneous		
	<b>\$ 61,100.27</b>	<b>\$ 106,002.90</b>	<b>\$ 1,205,278.02</b>	<b>\$ 762,863.34</b>	<b>\$ 1,128,035.97</b>	<b>\$ 772,294.00</b>	<b>\$ 2,603,863.31</b>	
1	5,415.30	5,415.53	146,822.71			100,009.80	106,039.86	1
2	2,673.35	2,673.35	102,389.18	106,716.96	138,797.58	81,819.65	237,294.06	2
3	1,854.50	1,854.83	95,738.80	65,344.73	61,036.11	28,903.52	156,288.36	3
4	2,209.75	2,209.75	67,003.22	37,618.19	67,923.79	144,203.20	249,807.18	4
5	1,904.92	1,904.92	88,015.38	63,136.22	47,070.93	104,111.70	211,338.85	5
6	2,035.68	2,035.68	37,809.13	59,344.35	100,367.79	43,289.54	302,160.42	6
7	138.45	8,934.16	30,884.12					7
8	4,730.11	4,730.11	31,736.08	22,085.18	60,613.00		82,698.18	8
9	2,008.21	3,105.79	38,130.80	41,874.50	40,500.70	9,444.62	91,009.91	9
10	3,002.97	12,114.22	31,988.48	38,918.62	31,941.16	13,437.79	84,217.57	10
11	6,337.28	8,701.59	39,800.22					11
12		15.00	35,353.61	14,970.71	25,901.32	1,252.15	32,184.19	12
13		15.00	30,850.50			13,354.96	18,354.96	13
14	181.00	4,550.00	29,491.66		10,380.00	256.49	10,736.49	14
15	292.48	292.48	13,278.41	16,902.30	22,802.13		45,794.52	15
16	669.48	669.48	11,199.68			8,304.00	8,304.00	16
17	802.31	802.31	15,733.00		9,461.80		49,388.19	17
18	628.47	628.47	12,098.62	16,174.40	9,479.38	5,744.51	30,398.08	18
19	3,095.60	3,843.56	9,158.95					19
20	1,837.49	1,837.49	8,330.46	4,267.45		6,750.00	6,750.00	20
21	1,687.23	1,687.23	11,311.30		3,169.50	7,938.20	15,136.23	21
22	70.00	70.00	7,631.30	33,039.62	25,276.98	156.38	69,303.98	22
23	4,856.25	6,005.25	12,268.32	9,074.51	19,270.82		29,128.16	23
24	35.54	126.74	3,884.95	4,761.47		3,617.38	7,768.83	24
25	356.56	356.56	6,033.43	2,280.00	11,156.45	5,103.98	18,840.43	25
26		30.00	2,026.46	7,044.62		334.97	21,088.67	26
27	1,243.72	1,243.72	9,530.00	9,219.56	9,518.96	10,717.83	30,716.78	27
28			7,116.22	7,044.62	13,780.90		288.22	28
29	607.04	1,437.08	6,388.78	7,453.28	9,417.80	664.95	35,919.50	29
30	285.00	597.00	3,256.78	3,178.96	4,067.67	673.75	7,941.81	30
31	338.90	338.90	4,505.76	3,501.90	6,138.76	941.00	10,653.00	31
32	338.82	338.82	4,209.48	998.00	8,953.35	1,368.19	11,461.74	32
33	686.83	406.63	5,001.41	2,707.20	998.80	9,191.30	32,866.56	33
34	765.00	765.00	5,722.94	4,316.91	8,217.48		12,634.17	34
35	686.08	686.08	8,029.81	17,001.07			17,001.07	35
36	1,194.95	1,194.95	6,828.96	4,565.48		16,729.76	461.30	36
37			4,660.67					37
38	1,247.73	1,247.73	4,007.38					38
39	3,000.08	3,000.08	6,676.98	7,182.50	6,171.13	1,543.54	14,867.17	39
40	871.04	1,499.40	4,501.28	2,379.77	2,009.96	6,777.67	43	
41	106.31	106.31	5,189.27	3,055.41	1,642.28	5,863.60	11,561.31	41
42	72.21	72.21	16,215.04	4,056.71	3,240.63	2,056.77	11,254.13	42
43	1,195.77	1,195.77	2,646.61	2,746.50	2,461.96	4,865.48	19,163.94	43
44			7,469.61	1,279.68	3,145.76	12.00	4,488.94	44
45			5,131.55	1,167.80	7,186.45		8,254.23	45
46	309.27	309.27	2,941.76	2,723.95	4,281.17	4,065.72	15,000.80	46
47			2,968.96	4,614.94	3,266.36	4,179.25	11,222.50	47
48		1,132.50	7,281.54	5,978.28	9,576.29	966.41	16,469.96	48
49	117.25	117.25	2,961.34	2,469.92	442.64	11,176.86	14,078.41	49
50	36.30	381.15	3,296.05	5,966.68	3,126.65	25.87	9,180.20	50
51	223.49	223.49	5,401.21	2,997.50	3,569.79	66.44	6,662.70	51
52		340.00	2,734.65	2,734.65	1,113.29	978.63	5,662.87	52
53			1,239.94	3,081.77	3,621.82	1,833.28	8,437.19	53
54			2,212.48	2,460.00	4,124.23	1,829.78	7,924.61	54
55			2,218.81			7,249.14	7,249.14	55
56			5,128.77					56
57			348.17	348.17				57

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

No. in order of population	Cities	General Government				
		Municipal League			Miscellaneous	
		Dues	Other expenses	Total municipal league	Salaries and wages	Betterment or outlay
60	Hampton	30.00		30.00		
61	Vinton	20.00		20.00	276.88	277.75
62	Jefferson	20.00		20.00		
63	Cresco	20.00	10.00	30.00		
64	Pella	20.00	28.00	48.00	768.12	
65	Winterset	20.00		20.00		
66	Sheldon	20.00		20.00	50.00	
67	Osage	20.00		20.00		
68	Clear Lake	20.00		20.00		
69	Eldora	20.00		20.00		
70	Mystic	20.00		20.00		
71	Harlan				953.00	411.60
72	Nevada	20.00		20.00		
73	Clarion	20.00	33.00	53.00		
74	Oswego				308.25	
75	Emmetsburg	20.00		20.00		
76	Sac City	20.00		20.00		
77	Waukon	20.00		20.00		
78	Tama	20.00	10.00	30.00		
79	Glenwood				153.00	153.00
80	Hawarden	20.00		20.00	101.07	101.07
81	Collax	20.00	90.00	110.00	678.22	
82	Bettendorf	20.00		20.00		309.00
83	New Hampton	20.00		20.00		
84	Anamosa				2,306.31	173.75
85	Bloomfield	20.00		20.00		
86	Sigourney					
87	Humboldt	20.00		20.00		
88	Monticello	20.00		20.00		
89	Lake City	20.00	10.00	30.00		
90	Rockwell City	20.00	13.45	33.45	950.00	
91	Madrid	20.00	10.00	30.00		
92	Audubon					
93	Marengo	20.00		20.00		
94	Tipton	20.00		20.00		
95	Rock Rapids	20.00		20.00		
96	Plymouth	20.00	60.76	80.76		
97	Ida Grove					285.79
98	Village	10.00		10.00		
99	Onawa	20.00	18.52	38.52		546.31
100	Bedford					
101	Forest City					
102	Eldon	10.00		10.00		
103	De Witt	10.00	20.00	30.00		
104	Leon					
105	Hamburg	10.00		10.00		
106	Coring	10.00	5.00	15.00		
107	Segmour					
108	Toledo	10.00	5.00	15.00		
109	What Cheer	10.00		10.00		
110	Stuart					

OUTSTANDING APRIL 1, 1926—BALANCE MARCH 31, 1927 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	
		3,442.84	2,919.73	11,004.70	812.79	14,927.22	60
	50.10	3,110.70	1,769.57	12,354.56	119.29	14,414.40	61
	199.95	4,240.15	1,567.50	6,977.84	372.82	8,858.19	62
	82.58	4,108.63	1,061.39	3,513.77	5,717.79	10,289.08	63
	535.50	3,815.89	2,501.70	10,234.50	1,724.48	14,495.63	64
		3,310.65	870.20	8,481.72		9,351.92	65
	387.77	3,507.63	3,076.6	7,799.30	4,857.71	15,735.66	66
	161.50	4,074.99	1,562.35	3,517.47		5,039.82	67
		2,180.79	2,302.91	3,040.07		5,942.98	68
		4,069.11	1,800.00		7,611.48	9,411.48	69
	10.50	1,272.22	4,330.00	5,936.52		6,502.80	70
	663.30	1,979.90	5,306.45	3,046.14	4,478.71	7,902.29	71
	192.24	192.24	3,308.94		6,004.26	16,440.11	72
	52.63	52.63	1,048.94	1,080.00	2,867.43	3,887.48	73
	15.00	533.23	3,451.92	2,651.21	2,367.15	6,441.73	74
		3,659.20	3,568.71			8,228.71	75
	201.30	201.30	3,929.49	2,700.00	6,449.77	9,149.77	76
			2,800.63	449.85	6,288.96	6,738.81	77
	153.00	153.00	3,844.68	2,492.66	21,080.94	23,573.00	78
	101.07	101.07	3,310.85				79
	678.22	678.22	2,656.65	1,410.00	1,767.34	3,473.99	80
		309.00	3,068.42				81
		1,978.80	1,227.80	4,237.34	5,444.21	10,929.35	82
		5,564.16	3,395.00	6,251.43		9,646.40	83
		6,573.69	2,122.65	2,655.85	3,181.29	6,869.74	84
		3,701.91	179.80	5,219.75	1,231.84	6,451.59	85
		654.78	1,624.55	1,389.30		3,013.63	86
		4,150.97	1,080.00	3,989.18		4,469.18	87
	488.39	488.39	3,300.02	1,500.00	5,726.61	7,326.61	88
		950.00	2,457.70	2,239.89	10,961.72	5,745.83	89
	100.00	100.00	2,107.24	269.03	2,345.44	3,000.04	90
			4,593.01	2,117.75	6,151.05	205.18	91
	205.00	205.00	1,535.43	1,500.50	3,187.45	4,606.95	92
		1,992.10	3,291.10	6,082.85	414.65	9,788.60	93
		1,430.68	2,408.00	7,005.61	468.54	9,818.75	94
		2,654.30	1,338.80	924.86	1,663.23	3,916.89	95
		3,391.66	955.00	1,740.84	1,840.55	4,938.49	96
	124.63	124.63	3,927.45	2,904.41		2,994.41	97
		546.31	3,835.00	1,083.91	5,028.28	375.90	98
			1,396.91	1,650.96	3,082.63	776.90	99
			1,132.33	2,067.77	1,816.53	2,023.72	100
	200.65	200.65	1,738.01				101
	41.61	41.61	2,554.78		783.11	3,419.63	102
			840.16		6,573.29	6,573.29	103
			1,499.68	1,137.37	1,095.68	774.78	104
	6.70	6.70	1,473.85	2,800.46	2,789.27	5,683.73	105
	199.55	199.55	1,275.49	2,839.27	439.89	1,138.35	106
	45.80	45.80	3,922.85	1,419.45	5,245.80	110.40	107
			692.40	2,148.21	1,635.00	3,783.21	108
			2,553.53	1,328.69	2,721.70		109
						4,650.39	110





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

No. in order of population	Cities	Municipal Industries			
		Docks, Wharves and Landings			
		Salaries and wages	Benefits or outlay	Miscellaneous	Total docks, wharves and landings
	Grand Total	\$ 3,020.86	\$ 124,242.54	\$ 17,872.79	\$ 145,136.19
1	Des Moines				
2	Sioux City				
3	Davenport	1,500.00		14,823.18	15,888.18
4	Cedar Rapids		100,930.28	1,132.25	111,102.53
5	Dubuque			1,323.13	1,323.13
6	Connell Bluffs				
7	Waterloo	540.50		135.00	675.50
8	Clinton				
9	Burlington	900.00	550.00		1,500.00
10	Ottumwa				
11	Mason City				
12	Pt. Dodge				
13	Marshalltown				
14	Muscatine		13,602.66		13,602.66
15	Iowa City				
16	Keokuk	4,304.39			4,304.39
17	Boone	4,300.93		343.54	4,644.47
18	Pt. Madison			958.33	958.33
19	Oskaloosa				
20	Ames				
21	Centerville	2,829.40		88.39	2,917.79
22	Oreston		250.58		250.58
23	Osweil	3,128.64		38.37	3,167.01
24	Newton	2,183.93		273.37	2,457.30
25	Cedar Falls	1,245.00	6,025.64		7,270.64
26	Webster City	1,814.62	246.55		2,061.17
27	Charles City	3,716.51		102.06	3,818.57
28	Fairfield	255.00		18.00	273.00
29	Perry	3,794.39	842.29		4,636.68
30	Red Oak	4,470.58	725.06	506.22	5,701.86
31	Atlantic				
32	Shenandoah	3,098.80	133.03	40.36	3,272.19
33	Chariton	2,530.67	569.63		3,100.30
34	Albia			540.14	540.14
35	Estherville				
36	Oberook	1,321.85		121.64	1,443.49
37	Spencer	3,402.02	245.00	12,851.37	16,500.19
38	Charlinda	3,379.92		8,379.96	11,759.88
39	Grinnell	2,363.81	696.15	966.05	4,025.91
40	Le Mars				
41	Marion	1,729.86	158.06		1,887.92
42	Carroll	600.00		600.00	1,200.00
43	Mt. Pleasant	3,475.62	735.25	255.94	4,466.81
44	Talley Junction	300.00		300.00	600.00
45	Washington	607.30	36.76	45.95	689.91
46	Missouri Valley				
47	Eagle Grove	2,677.37		565.00	3,242.37
48	Decorah			450.00	450.00
49	Iowa Falls				
50	Algona				
51	Storm Lake				
52	Knoxville	922.70	100.00	90.38	1,113.08
53	Maquoketa				
54	Waverly	3,416.83	2,090.49		5,507.32
55	Dele Plains	322.56			322.56
56	Indianola	351.96	11.70	4.00	367.66
57	Manchester				
58	Denison				
59	Independence				

ING APRIL 1, 1926—BALANCE MARCH 31, 1927—GRAND TOTAL

No. in order of population	Cities	Municipal Industries				Cemeteries	Parks and Bathing Beaches			
		Docks, Wharves and Landings					Total cemeteries	Parks and Bathing Beaches		
		Salaries and wages	Benefits or outlay	Miscellaneous	Total docks, wharves and landings			Salaries and wages	Benefits or outlay	Miscellaneous
	Grand Total	\$109,576.13	\$118,171.80	\$47,569.27	\$334,308.20	\$896,190.64	\$ 247,817.99	\$ 156,250.16	\$ 830,258.15	
1	Des Moines	68,492.80	228.47	8,512.00	77,233.27	304,937.62	69,013.49	57,599.73	231,960.84	
2	Sioux City	12,196.00	8,361.49	2,082.86	22,540.35	50,914.26	46,085.58	20,311.72	111,311.56	
3	Davenport	720.00			720.00	40,128.45	5,000.00	47,470.78	112,599.23	
4	Cedar Rapids		74,513.70	368.80	74,882.50	28,594.63	15,782.89	7,881.67	52,259.20	
5	Dubuque					19,889.77	9,954.16	5,836.54	35,671.77	
6	Connell Bluffs					24,732.13	17,810.66	3,388.37	45,928.16	
7	Waterloo					13,974.22	8,021.00	2,071.20	24,067.62	
8	Clinton					16,602.65			16,602.65	
9	Burlington					6,948.60			6,948.60	
10	Ottumwa					5,346.81	11,542.66	190.01	17,079.48	
11	Mason City					4,359.40	774.55	905.95	5,940.00	
12	Pt. Dodge					4,126.25	442.19	731.05	5,299.49	
13	Marshalltown					2,743.10	2,385.93	1,481.64	6,510.67	
14	Muscatine	8,787.80	9,078.06	178.00	18,033.91	4,384.93	16,694.19	8,284.10	29,222.31	
15	Iowa City	4,304.39			4,304.39				5,806.00	
16	Keokuk	4,300.93		343.54	4,644.47	4,667.23	4,000.00	1,462.80	9,930.06	
17	Boone	1,837.35		15.00	1,852.35	700.00			3,055.78	
18	Pt. Madison								775.60	
19	Oskaloosa								85.85	
20	Ames	2,829.40		88.39	2,917.79				85.85	
21	Centerville		250.58		250.58		2,629.53		2,629.53	
22	Oreston	3,128.64		38.37	3,167.01	1,817.67	1,106.86		2,923.53	
23	Osweil	2,183.93		273.37	2,457.30	654.24	2,532.99	38.04	3,225.27	
24	Newton	1,245.00	6,025.64		7,270.64		4,347.86	200.00	4,547.86	
25	Cedar Falls	1,814.62	246.55		2,061.17	4,651.81	5,297.90	512.90	10,462.51	
26	Webster City	3,716.51		102.06	3,818.57			2,281.94	2,281.94	
27	Charles City	255.00		18.00	273.00			2,097.77	2,097.77	
28	Fairfield	3,794.39	842.29		4,636.68	321.24	696.35		1,017.59	
29	Perry	4,470.58	725.06	506.22	5,701.86				60.00	
30	Red Oak					2,302.90	3,806.33		6,009.23	
31	Atlantic					856.64	1,847.22	1,169.65	3,873.51	
32	Shenandoah	3,098.80	133.03	40.36	3,272.19	927.45	553.51		1,484.13	
33	Chariton	2,530.67	569.63		3,100.30				213.17	
34	Albia					33.60	284.50		318.10	
35	Estherville						1,308.24	1,016.07	3,319.31	
36	Oberook	1,321.85		121.64	1,443.49	308.85	1,238.65	580.24	2,662.54	
37	Spencer	3,402.02	245.00	12,851.37	16,500.19	1,807.15	1,871.62	770.50	4,449.17	
38	Charlinda	3,379.92		8,379.96	11,759.88	4,745.07			4,745.07	
39	Grinnell	2,363.81	696.15	966.05	4,025.91	1,887.87			3,718.33	
40	Le Mars						3,064.25	172.31	3,064.25	
41	Marion	1,729.86	158.06		1,887.92	518.74	518.37		1,037.11	
42	Carroll	600.00		600.00	1,200.00	3,828.22			3,828.22	
43	Mt. Pleasant	3,475.62	735.25	255.94	4,466.81	1,125.23	870.00	300.80	3,197.03	
44	Talley Junction	300.00		300.00	600.00				300.00	
45	Washington	607.30	36.76	45.95	689.91	641.80	256.17		897.47	
46	Missouri Valley					379.96	500.00	167.22	1,047.18	
47	Eagle Grove	2,677.37		565.00	3,242.37	1,880.56			1,880.56	
48	Decorah			450.00	450.00				3,310.35	
49	Iowa Falls					778.00	442.96	250.96	1,471.92	
50	Algona								1,471.92	
51	Storm Lake					1,053.60	44.00	405.26	1,502.86	
52	Knoxville	922.70	100.00	90.38	1,113.08	411.97	314.73	244.73	626.70	
53	Maquoketa					443.94		9.70	453.64	
54	Waverly	3,416.83	2,090.49		5,507.32	29.50	98.34		137.84	
55	Dele Plains	322.56			322.56				322.56	
56	Indianola	351.96	11.70	4.00	367.66	600.66	240.47	18.00	859.13	
57	Manchester								581.77	
58	Denison								581.77	
59	Independence					383.05	82.10	20.10	485.25	



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

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total library
	Grand Total	\$ 294,602.71	\$ 186,320.62	\$ 145,410.63	\$ 625,410.57
1	Des Moines				
2	Sioux City	35,400.13	17,620.56	16,711.17	69,731.86
3	Davenport	27,276.00	23,897.46	1,777.94	52,951.40
4	Cedar Rapids	18,129.91	11,176.26	4,441.20	33,747.37
5	Des Moines	11,319.10	5,351.04	5,423.52	22,093.66
6	Council Bluffs	17,532.44	13,451.04	1,196.35	32,180.83
7	Waterloo	22,871.06	8,622.21	5,113.43	36,606.69
8	Clinton	18,942.98		18,942.98	
9	Burlington	10,125.14	6,093.47	214.25	16,432.86
10	Ottumwa	10,955.99	14,076.21	1,902.55	27,015.45
11	Mason City	14,320.07	10,785.13	3,594.91	28,700.11
12	Pt. Dodge	9,515.65	5,252.80	3,282.16	18,048.70
13	Marshalltown	5,799.05	3,483.17	2,515.91	11,798.13
14	Muscatine	7,293.00	4,584.07	293.88	12,171.45
15	Iowa City			12,048.53	12,048.53
16	Knoxville				
17	Boone	4,150.92	4,445.72		8,596.64
18	Pt. Madison			7,241.46	7,241.46
19	Oskaloosa	6,022.90	1,802.92	2,271.95	10,127.13
20	Ames				
21	Centerville	2,100.00	1,176.46	701.37	4,007.83
22	Creston				
23	Celwein	1,439.12	617.08	119.32	2,175.52
24	Newton			6,290.34	6,290.34
25	Cedar Falls	2,100.50	2,473.80	145.12	4,719.42
26	Webster City				
27	Charles City			2,828.22	2,828.22
28	Fairfield			4,833.96	4,833.96
29	Perry				
30	Iod Oak	2,160.00	2,319.80		4,479.80
31	Atlantic	3,839.64			3,839.64
32	Shenandoah	2,411.30	924.16	727.07	4,062.53
33	Chariton	900.00	1,796.54	2,061.53	4,758.07
34	Albia	1,764.30	2,003.16	3,707.46	
35	Estherville	1,609.11	1,180.47	677.93	3,467.51
36	Cherokee	2,720.00		2,339.94	5,059.94
37	Spencer	1,620.00	1,386.01		3,006.01
38	Charlton			3,791.54	3,791.54
39	Grinnell	3,250.00	1,974.98	1,196.27	6,421.25
40	Le Mars		1,932.78		1,932.78
41	Marion	1,100.00	605.00	589.95	2,344.95
42	Carroll	5,296.72		5,296.72	5,296.72
43	Mt. Pleasant	1,826.70	791.54	1,113.27	3,731.51
44	Valley Junction				
45	Washington	1,361.83	1,511.22	4.60	2,877.17
46	Missouri Valley	1,204.00	553.47	446.99	2,204.46
47	Eagle Grove	3,079.88		3,079.88	3,079.88
48	Dwora			1,885.70	1,885.70
49	Iowa Falls	1,485.82	1,341.80	1,065.25	3,892.87
50	Algona				
51	Storm Lake	2,589.96	1,803.26	401.30	4,844.52
52	Knoxville	1,008.55	879.02	921.95	2,810.42
53	Maguoketa	1,749.00	1,665.08		3,414.08
54	Waverly	1,028.00	1,822.70		2,850.70
55	Belle Plaine				
56	Indianola	2,424.55	907.00	1,382.94	4,714.49
57	Manchester	2,679.81			2,679.81
58	Demson			2,645.21	2,645.21
59	Independence	1,022.37	697.22	380.38	2,099.97

ING APRIL 1, 1926—BALANCE MARCH 31, 1927—GRAND TOTAL

No. in order of population	Cities	Municipal Industries					
		Miscellaneous					
		Total hospitals	Salaries and wages	Betterments or outlay	Miscellaneous		
	Grand Total	\$ 29,455.47	\$ 29,423.00	\$ 110,423.63	\$ 74,725.84	\$ 274,682.53	\$ 6,780,462.00
1	Des Moines		16,684.57	908.90	16,338.95	85,227.28	458,498.07
2	Sioux City		1,800.00		4,454.42	6,254.42	588,000.26
3	Davenport		4,937.19	1,227.02	1,826.79	8,000.00	254,511.14
4	Cedar Rapids		5,049.46	1,553.98	1,016.69	7,620.08	437,407.63
5	Des Moines			40,650.67		40,650.67	554,955.27
6	Council Bluffs				170.66	170.66	392,750.56
7	Waterloo		5,212.58	330.00	894.94	6,438.15	370,780.77
8	Clinton						35,248.63
9	Burlington		7,607.53	16,887.25		24,544.78	80,432.42
10	Ottumwa				5,600.00	5,600.00	139,353.17
11	Mason City		7,469.56	65.32		7,534.88	182,618.46
12	Pt. Dodge		7,157.00	122.45	1,142.00	8,421.45	116,282.00
13	Marshalltown						36,323.65
14	Muscatine						202,712.44
15	Iowa City						85,736.76
16	Knoxville				3,000.00	3,000.00	33,915.19
17	Boone						61,608.93
18	Pt. Madison		150.00		171.00	321.00	19,552.00
19	Oskaloosa		3,006.25	287.30	626.47	3,920.02	55,244.20
20	Ames		1,777.80			1,777.80	399,000.07
21	Centerville						6,886.40
22	Creston						12,840.54
23	Celwein						22,594.90
24	Newton	5,072.20			15,790.19	15,790.19	155,344.47
25	Cedar Falls	23,500.10	300.00		426.27	786.27	183,219.87
26	Webster City				1,074.03	1,074.03	127,653.29
27	Charles City	3,700.00			2,933.30	2,933.30	30,578.29
28	Fairfield		2,339.12			2,339.12	30,102.25
29	Perry						33,813.40
30	Iod Oak		1,623.75	1,009.10	15.60	2,648.45	39,513.57
31	Atlantic						123,329.72
32	Shenandoah		1,075.00		1,906.68	3,081.68	31,523.32
33	Chariton						15,167.65
34	Albia			880.55	62.74	943.29	15,004.51
35	Estherville		1,400.00		279.80	1,679.80	70,971.51
36	Cherokee						33,971.82
37	Spencer						135,072.32
38	Charlton				1,765.31	1,765.31	30,231.01
39	Grinnell						55,817.13
40	Le Mars		1,770.97			1,770.97	6,738.00
41	Marion	10.32					5,176.28
42	Carroll			4,638.51	20,356.52	25,021.03	24,619.11
43	Mt. Pleasant						123,732.99
44	Valley Junction				3,079.27	3,079.27	11,791.51
45	Washington						17,960.00
46	Missouri Valley						15,355.58
47	Eagle Grove		1,307.75		14.94	1,322.69	15,972.54
48	Dwora						14,000.24
49	Iowa Falls	1,760.47					19,803.45
50	Algona				1,805.00	1,805.00	66,406.20
51	Storm Lake						22,518.36
52	Knoxville						15,028.50
53	Maguoketa						23,329.80
54	Waverly		1,508.00	192.50		1,700.50	62,532.46
55	Belle Plaine						6,177.22
56	Indianola						74,248.97
57	Manchester						10,600.82
58	Demson				252.18	252.18	108,820.16
59	Independence						98,522.32

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

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Bequests or outfit	Miscellaneous	Total library
60	Hampton	1,847.00	1,570.50	165.51	3,583.45
61	Vinton	1,318.85	62.00	849.87	2,130.74
62	Jefferson				
63	Cresco	1,821.20	188.40	1,682.24	3,691.84
64	Pella	1,545.75	802.34	31.00	2,379.29
65	Winteret			3,508.91	3,508.91
66	Sheldon				
67	Osage	1,424.50	1,248.79	849.22	3,522.51
68	Clear Lake	1,100.00	1,783.38		2,883.38
69	Kidora		362.68	2,776.89	3,139.57
70	Mystic				
71	Harlan	1,537.75	607.06	406.45	2,551.26
72	Nevada	1,380.00		573.94	1,953.94
73	Clarion	1,200.00		1,205.55	2,405.55
74	Osceola	1,806.32			1,806.32
75	Emmetsburg	1,500.00	600.89	580.71	2,400.60
76	Sac City				
77	Waukon	1,026.00	985.21		2,011.21
78	Tama	520.00	1,769.72		2,279.72
79	Glenwood	1,221.30			1,221.30
80	Hawarden	802.00		670.20	1,472.20
81	Colfax				
82	Bettendorf	768.00			768.00
83	New Hampton	1,018.21	814.45	165.75	1,998.41
84	Anamosa	1,705.16	555.04		2,260.20
85	Bloomfield	1,124.00	812.49	415.20	2,351.69
86	Sigourney	1,060.00	1,134.85		2,214.85
87	Humbolt	720.00		986.81	1,706.81
88	Monticello	1,145.28	1,805.40	36.54	2,987.22
89	Lake City	865.00	844.51		1,729.51
90	Rockwell City			2,649.66	2,649.66
91	Madrid				
92	Audubon				
93	Marengo	718.39		818.39	1,537.78
94	Tipton	1,367.39	1,146.88	123.50	2,637.53
95	Rock Rapids	840.00	1,415.02	342.75	2,597.77
96	Dyersville				
97	Ira Grove			465.87	465.87
98	Villisca		1,806.04		1,806.04
99	Onawa	2,222.45	1,337.43		3,569.88
100	Bedford			2,251.03	2,251.03
101	Forest City	379.00	628.55	79.88	1,087.43
102	Eldon	647.35	607.80	81.25	1,336.40
103	De Witt				
104	Leon		1,036.06		1,036.06
105	Hamburg	867.50	856.29	14.50	1,738.29
106	Cornug			1,556.95	1,556.95
107	Seymour				
108	Toledo			1,748.84	1,748.84
109	What Cheer				
110	Stuart	700.00	717.97		1,417.97

OUTSTANDING APRIL 1, 1926—BALANCE MARCH 31, 1927—TOTAL

No. in order of population	Total hospital	Municipal Industries				Total municipal industries	No. in order of population
		Miscellaneous					
		Salaries and wages	Bequests or outfit	Miscellaneous	Total miscellaneous		
		1,500.00			1,500.00	30,781.34	60
		1,012.25	147.60		1,159.85	38,901.44	61
						9,172.44	62
						14,835.22	63
						82,354.01	64
						49,714.50	65
		1,416.96			1,416.96	17,136.62	66
						21,877.37	67
						12,273.00	68
						13,617.68	69
						296.23	70
						81,687.89	71
						19,458.74	72
				915.11	915.11	10,567.06	73
			809.37		809.37	8,009.53	74
		625.00		93.68	718.68	10,637.96	75
						9,884.37	76
	1,046.38	105.00			105.00	12,545.86	77
		861.22			861.22	11,723.43	78
				511.66	511.66	25,705.25	79
						32,000.00	80
						5,679.34	81
		800.00	26.85	9.45	836.30	700.00	82
			4,000.00		4,000.00	53,232.73	83
						16,104.81	84
						70,919.47	85
						8,906.98	86
						5,610.81	87
		261.50			261.50	18,484.15	88
		1,681.99	2,513.02	3.05	4,198.06	10,119.44	89
						28,902.00	90
						4,128.37	91
					2,994.79	11,648.78	92
						18,484.15	93
						36,166.30	94
						91,092.48	95
						5,066.80	96
					1,150.74	6,217.54	97
					1,196.83	7,055.37	98
		1,827.50	3,978.55		5,806.05	49,308.79	99
					400.00	8,411.22	100
					995.50	8,189.79	101
					83.70	19,916.47	102
						4,821.00	103
						11,550.24	104
						6,435.67	105
					696.19	8,209.59	106
						24,549.09	107
					723.75	10,680.96	108
						2,648.21	109
						22,036.58	110

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

ING APRIL 1, 1926—BALANCE MARCH 31, 1927—GRAND TOTAL

No. in order of population	Cities	Protection of Life and Property				No. in order of population
		Police Department				
		Salaries and wages	Bettments or outlay	Miscellaneous	Total police department	
	Grand Total.....	\$ 1,248,309.10	\$ 62,787.75	\$ 108,345.68	\$ 1,409,472.51	
1	Des Moines.....	388,723.72	10,661.97	23,436.21	322,541.90	1
2	Sioux City.....	150,162.06	34,564.84	184,738.69	369,465.59	2
3	Davenport.....	508,197.68	800.00	17,145.96	526,143.63	3
4	Cedar Rapids.....	60,737.52	1,493.67	8,287.14	70,518.33	4
5	Dubuque.....	71,032.17	5,608.56	5,148.17	81,788.90	5
6	Council Bluffs.....	41,322.72	2,409.23	1,171.00	44,903.95	6
7	Waterloo.....	55,351.50	4,209.23	107.94	59,668.67	7
8	Olinnton.....	25,989.74	1,713.13	708.27	28,411.14	8
9	Burlington.....	31,244.58	4,325.05	731.98	36,301.61	9
10	Ortunwa.....	30,305.29	2,872.39	2.40	33,180.08	10
11	Mason City.....	30,701.06	4,732.24	491.07	35,924.37	11
12	Ft. Dodge.....	39,656.92	1,274.15	3,011.61	43,942.68	12
13	Marshalltown.....	18,664.60	.....	1,679.88	20,344.48	13
14	Muscatine.....	16,300.85	1,902.42	18,263.27	36,466.54	14
15	Iowa City.....	13,597.46	.....	1,988.31	15,585.77	15
16	Keokuk.....	18,262.81	2,304.59	510.65	21,078.05	16
17	Boone.....	13,961.62	1,179.79	361.59	15,502.12	17
18	Ft. Madison.....	10,323.11	.....	28.25	10,351.36	18
19	Oskaloosa.....	8,000.45	62.51	323.44	8,386.40	19
20	Ames.....	9,601.00	810.00	1,416.11	11,827.11	20
21	Centerville.....	5,467.03	815.25	284.75	6,566.03	21
22	Creston.....	5,693.88	.....	6,163.88	11,857.76	22
23	Oelwein.....	2,697.60	.....	332.71	3,030.31	23
24	Newton.....	6,616.50	1,450.00	7,972.10	14,938.60	24
25	Cedar Falls.....	4,096.50	604.25	4,690.75	9,391.50	25
26	Webster City.....	4,278.70	.....	223.67	4,502.37	26
27	Charles City.....	4,421.71	.....	171.59	4,593.30	27
28	Fairfield.....	3,377.71	16.50	.....	3,394.21	28
29	Perry.....	4,308.82	283.77	4,492.59	8,991.41	29
30	Red Oak.....	2,829.70	882.16	12.96	3,724.82	30
31	Atlantic.....	5,586.29	169.60	11.05	5,766.94	31
32	Shenandoah.....	2,800.50	61.60	99.41	2,961.51	32
33	Chariton.....	2,015.00	.....	.....	2,015.00	33
34	Albia.....	2,111.23	7.11	.....	2,118.34	34
35	Estherville.....	3,637.50	.....	828.29	4,465.79	35
36	Cherokee.....	3,297.70	.....	246.62	3,544.32	36
37	Spencer.....	2,376.29	.....	.....	2,376.29	37
38	Clarinda.....	6,012.51	.....	.....	6,012.51	38
39	Grinnell.....	4,663.90	423.25	462.91	5,549.06	39
40	Le Mars.....	6,000.00	409.50	.....	6,409.50	40
41	Marion.....	2,190.61	.....	84.40	2,275.01	41
42	Carroll.....	3,897.63	521.30	.....	4,418.93	42
43	Mt. Pleasant.....	8,224.16	.....	60.79	8,284.95	43
44	Valley Junction.....	3,345.42	.....	138.39	3,483.81	44
45	Washington.....	3,585.49	228.82	3.20	3,817.51	45
46	Missouri Valley.....	3,374.80	.....	44.75	3,419.55	46
47	Eagle Grove.....	3,303.19	.....	.....	3,303.19	47
48	Decorah.....	3,396.60	.....	.....	3,396.60	48
49	Iowa Falls.....	3,300.00	.....	.....	3,300.00	49
50	Algona.....	3,164.70	.....	28.79	3,193.49	50
51	Storm Lake.....	3,118.96	2.85	286.00	3,407.81	51
52	Exoiville.....	3,364.10	.....	13.50	3,377.60	52
53	Maquoketa.....	2,316.30	.....	35.90	2,352.20	53
54	Waverly.....	3,406.67	.....	13.90	3,420.57	54
55	Belle Plaine.....	2,884.13	392.42	.....	3,276.55	55
56	Indianola.....	2,533.47	2.45	387.78	2,923.70	56
57	Manchester.....	2,634.00	.....	.....	2,634.00	57
58	Dempson.....	.....	.....	1,967.97	1,967.97	58
59	Independence.....	3,878.90	.....	.....	3,878.90	59

No. in order of population	Cities	Protection of Life and Property				No. in order of population
		Fire Department				
		Salaries and wages	Bettments or outlay	Miscellaneous	Total fire department	
	Grand Total.....	\$1,250,679.28	\$201,701.64	\$191,503.07	\$1,643,883.99	
1	Des Moines.....	380,141.47	21,202.43	36,272.38	437,616.28	1
2	Sioux City.....	139,909.78	17,595.11	117,604.89	275,109.78	2
3	Davenport.....	104,067.45	.....	89,370.86	193,438.31	3
4	Cedar Rapids.....	104,128.32	22,473.63	5,506.50	132,108.45	4
5	Dubuque.....	106,417.71	13,309.45	37,960.51	157,747.67	5
6	Council Bluffs.....	63,419.96	7,834.04	507.85	71,761.85	6
7	Waterloo.....	84,035.77	7,178.46	3,847.49	95,061.69	7
8	Olinnton.....	45,421.14	11,885.47	656.31	57,962.92	8
9	Burlington.....	32,163.13	4,418.56	.....	36,581.70	9
10	Ortunwa.....	30,976.00	3,253.23	7.43	34,236.66	10
11	Mason City.....	28,280.00	1,756.40	1,246.07	31,282.47	11
12	Ft. Dodge.....	34,416.54	1,244.50	1,690.28	37,351.41	12
13	Marshalltown.....	15,677.76	.....	2,485.00	18,162.76	13
14	Muscatine.....	28,267.53	1,159.42	180.13	29,607.08	14
15	Iowa City.....	11,533.40	.....	2,071.00	13,604.40	15
16	Keokuk.....	30,117.19	4,509.61	180.64	34,807.44	16
17	Boone.....	10,235.12	854.45	4.50	11,094.07	17
18	Ft. Madison.....	13,789.91	15,897.00	908.14	30,595.05	18
19	Oskaloosa.....	10,114.40	1,304.28	1,250.10	12,668.78	19
20	Ames.....	6,790.50	332.39	408.62	7,531.51	20
21	Centerville.....	2,828.00	1,310.70	.....	4,138.70	21
22	Creston.....	3,498.00	1,094.47	.....	4,592.47	22
23	Oelwein.....	2,013.54	11,118.00	861.41	13,992.95	23
24	Newton.....	3,758.00	1,934.34	1,900.00	7,592.34	24
25	Cedar Falls.....	3,459.05	578.22	130.56	4,167.83	25
26	Webster City.....	1,891.92	.....	5,838.79	7,730.71	26
27	Charles City.....	2,629.62	76.00	1,471.12	4,176.74	27
28	Fairfield.....	2,245.00	2,091.00	.....	4,336.00	28
29	Perry.....	3,289.10	1,009.12	.....	4,298.22	29
30	Red Oak.....	1,383,793.73	1,383,793.73	.....	2,767,587.46	30
31	Atlantic.....	3,045.00	658.83	538.83	4,242.66	31
32	Shenandoah.....	3,683.55	1,439.32	181.55	5,304.42	32
33	Chariton.....	88.36	10,544.96	244.50	10,877.82	33
34	Albia.....	2,963.50	363.50	373.10	3,699.10	34
35	Estherville.....	944.90	331.30	225.71	1,499.91	35
36	Cherokee.....	1,320.50	.....	449.56	1,770.06	36
37	Spencer.....	1,756.00	1,145.42	300.00	3,201.42	37
38	Clarinda.....	10,767.68	.....	.....	10,767.68	38
39	Grinnell.....	2,249.15	118.96	404.85	2,772.96	39
40	Le Mars.....	1,410.00	136.50	256.84	1,803.34	40
41	Marion.....	1,483.50	372.80	.....	1,856.30	41
42	Carroll.....	100.00	1,186.05	.....	1,286.05	42
43	Mt. Pleasant.....	1,000.00	1,300.00	290.80	2,590.80	43
44	Valley Junction.....	542.50	2,030.50	196.11	2,769.11	44
45	Washington.....	3,396.08	1,098.19	138.07	4,632.34	45
46	Missouri Valley.....	1,248.36	313.90	197.90	1,760.16	46
47	Eagle Grove.....	1,039.24	.....	.....	1,039.24	47
48	Decorah.....	1,721.76	.....	.....	1,721.76	48
49	Iowa Falls.....	402.60	887.35	248.31	1,538.26	49
50	Algona.....	540.00	.....	765.54	1,305.54	50
51	Storm Lake.....	2,527.45	1,228.96	143.43	4,199.84	51
52	Exoiville.....	1,187.00	407.59	329.82	1,924.41	52
53	Maquoketa.....	756.08	.....	119.66	875.74	53
54	Waverly.....	1,571.50	2,040.86	120.00	3,732.36	54
55	Belle Plaine.....	322.56	492.11	600.96	1,415.63	55
56	Indianola.....	321.45	366.26	8.16	695.87	56
57	Manchester.....	889.90	1,442.16	.....	2,332.06	57
58	Dempson.....	.....	2,618.12	.....	2,618.12	58
59	Independence.....	1,415.70	157.50	814.08	2,387.28	59

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	Retirements or outlay	Miscellaneous	Total police department
60	Hampton	2,376.47	10.85	1.60	2,388.92
61	Vinton	2,439.77			2,439.77
62	Jefferson	2,049.00	47.86	31.79	2,128.65
63	Cresco	1,991.50			1,991.50
64	Pella	2,304.50			2,304.50
65	Winterset	2,136.50			2,136.50
66	Sheldon	3,209.79		311.90	3,521.69
67	Osage	1,628.95	5.00		1,634.00
68	Clear Lake	2,331.45			2,331.45
69	Eldora	1,457.49			1,457.49
70	Mystic	795.00			795.00
71	Harlan	1,449.99	64.28		1,514.28
72	Nevada	1,446.00		44.54	1,490.54
73	Clarion	2,870.85		34.28	2,905.13
74	Osceola	1,567.20			1,567.20
75	Emmetsburg	2,513.17		98.57	2,611.74
76	Sac City	1,329.00			1,329.00
77	Waukon	1,200.00	121.79		1,321.79
78	Tama	2,237.96	13.98		2,251.94
79	Glenwood	1,309.00		7.00	1,376.00
80	Hawarden	1,822.80		9.00	1,841.80
81	Colfax	1,000.00	13.56		1,013.56
82	Bettendorf	1,620.00	1,772.18	46.00	3,438.18
83	New Hampton	1,500.00			1,500.00
84	Anamosa	1,115.72			1,115.72
85	Bloomfield	1,796.74			1,796.74
86	Sigourney	2,084.10			2,084.10
87	Humboldt	1,665.79		32.95	1,698.74
88	Monticello	1,022.50	149.81		1,172.31
89	Lake City	1,062.25			1,062.25
90	Rockwell City	2,600.40		153.18	2,753.58
91	Madrid	1,595.00		24.35	1,599.35
92	Audubon	1,060.25			1,060.25
93	Marengo	1,575.00		1.22	1,576.22
94	Tipton	2,250.00		7.90	2,257.90
95	Rock Rapids	3,000.00	11.20	45.00	3,056.20
96	Dyersville	1,479.00		36.25	1,515.25
97	Ida Grove	1,420.00			1,420.00
98	Villisca	971.13			971.13
99	Onawa	1,839.75			1,839.75
100	Bedford	1,843.50			1,843.50
101	Forest City	1,249.33		1,240.33	2,489.66
102	Eldon	2,025.00	76.93	22.26	2,124.19
103	De Witt	1,995.39		94.44	2,089.83
104	Leon		1,229.00		1,229.00
105	Hamburg	468.73	5.24		473.97
106	Corning	1,380.30			1,380.30
107	Seymour	1,094.40	3.59	6.59	1,104.58
108	Toluca	1,221.00			1,221.00
109	What Cheer	1,736.79			1,736.79
110	Stuart	1,326.00			1,326.00

OUTSTANDING APRIL 1, 1926—BALANCE MARCH 31, 1927—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	Retirements or outlay	Miscellaneous	Total fire department	Salaries and wages		Retirements or outlay	Miscellaneous	Total municipal and police court
60	708.92	720.93	80.10	1,504.95					60
61	679.50	798.28	28.00	1,505.78					61
62	337.00	322.65	41.50	701.15			4.50	4.50	62
63	948.50	381.38	323.53	1,653.41					63
64	630.00	457.00	96.74	1,183.74					64
65	384.00	701.88		1,085.88	778.34				65
66	513.32	628.95	415.00	1,557.27					66
67	606.00	848.55		1,454.55					67
68	625.10	301.09		926.19					68
69	751.90		413.72	1,165.62					69
70					45.00				70
71	25.00	322.50	216.66	764.16					71
72	547.55	448.88		996.43					72
73	303.00	458.30	370.44	1,131.74					73
74	598.00		996.75	996.75					74
75	1,385.83		300.16	1,385.83					75
76		378.20		378.20					76
77	186.25	518.66		704.91					77
78	300.18	273.84		574.02					78
79	190.00		374.37	474.37					79
80	336.27	915.56	22.62	1,274.45					80
81		1,027.70	2,517.06	3,544.76			24.00	24.00	81
82		27.17		27.17					82
83		4,947.31		4,947.31					83
84	536.80			536.80					84
85		154.82		154.82					85
86	355.00	563.50	133.42	1,051.92					86
87	307.50	1,295.11	100.42	1,703.03	16.80			16.80	87
88	259.50	236.40		495.90					88
89	306.00	650.95	335.41	1,292.36					89
90		701.96		701.96					90
91	888.00	800.00	282.83	1,970.83					91
92	349.50	37.20	489.42	876.12					92
93	332.20	1,068.90	7.80	1,398.90					93
94	90.00	1,081.14		1,171.14					94
95	129.00		345.51	465.51					95
96		227.54		227.54					96
97		1,692.39		1,692.39					97
98		1,327.20	249.26	1,576.46			385.90	385.90	98
99		268.36	284.50	552.86					99
100	164.00	1,026.35	325.49	2,415.84					100
101		340.00	53.99	393.99					101
102		122.00		122.00					102
103		73.09	159.44	232.53					103
104		141.79		141.79					104
105	101.00	938.93	75.00	1,114.93					105
106	50.00	81.43		131.43					106
107		300.53		300.53					107
108	246.50	122.55	17.12	386.17					108
109									109
110	200.00	1,098.28		1,298.28					110



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

No. in order of population	Cities	Protection of Life and Property			
		Inspection Department			
		Salaries and wages	Benefits or outlay	Miscellaneous	Total inspection department
60	Hampton				
61	Winton				
62	Jefferson				
63	Cresco				
64	Pella				
65	Winterset				
66	Sheldon				
67	Osage				
68	Clear Lake				
69	Eldora				
70	Mystic				
71	Harlan				
72	Nevada				
73	Clarion				
74	Osceola				
75	Emmetsburg				
76	Sac City				
77	Waukon				
78	Tama				
79	Glenwood				
80	Hawarden				
81	Colfax				
82	Bettendorf				
83	New Hampton				
84	Anamosa				
85	Bloomfield				
86	Sigourney				
87	Humboldt				
88	Monticello				
89	Lake City				
90	Rockwell City				
91	Madrid				
92	Audubon				
93	Marengo				
94	Tipton				
95	Rock Rapids				
96	Dyersville				
97	Ia Grove				
98	Villisca				
99	Onawa				
100	Bedford				
101	Forest City				
102	Eidon				
103	De Witt				
104	Leon				
105	Hamburg				
106	Corning				
107	Seymour				
108	Toledo				
109	What Cheer				
110	Stuart				

OUTSTANDING APRIL 1, 1926—BALANCE MARCH 31, 1927—TOTAL

Protection of Life and Property				Health Department				No. in order of population	
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
				2,893.87					60
				2,949.25	50.00			50.00	61
15.00	115.66	458.59	589.25	2,433.55					62
				3,649.91					63
		3,340.00	3,340.00	6,830.00					64
		79.00	79.00	4,280.29			37.86	37.86	65
		118.77	118.77	5,197.49	30.00			30.00	66
				3,689.15	25.00			25.00	67
				3,257.64	150.00			150.00	68
				3,633.11			611.28	611.28	69
		53.00	53.00	861.00	33.00			23.00	70
				2,268.44					71
				4,486.97			6.50	338.75	72
		539.74	539.74	4,547.61					73
				2,563.95	45.00			48.00	74
				3,569.89	457.30	60.80	122.40	840.40	75
				2,765.83	7.80			7.80	76
				1,691.99					77
				2,966.55	22.50			22.50	78
				1,990.92	165.00			165.00	79
				2,316.17	25.00			102.05	80
				2,312.94	2.00			30.00	81
				6,982.94	63.36			62.35	82
				1,227.17					83
				6,062.03	25.00			25.00	84
				2,333.54					85
				2,538.92					86
				2,919.57					87
		199.26	199.26	2,822.67					88
		30.47	30.47	1,280.13	50.50			50.50	89
				4,045.91					90
				2,307.16					91
		75.88	75.88	2,961.08	60.00			60.00	92
				2,485.19					93
				3,656.85	30.00			30.00	94
				4,827.34	84.22			84.22	95
				1,680.76					96
				1,657.54	28.00			28.00	97
				3,191.00	100.00			100.00	98
		80.58	80.58	2,416.21					99
				2,296.76					100
		27.60	27.60	3,683.77	61.00	7.33		58.33	101
		8.16	8.16	2,538.04				2.66	102
				2,934.37				17.65	103
				1,511.79					104
		69.00	69.00	1,616.00	50.00			50.00	105
24.23	2.80		27.10	1,990.34					106
		478.61	478.61	1,368.54			9.00	20.00	107
				1,724.77					108
5.00	32.00	88.60	117.60	1,736.79					109
				2,643.78					110





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

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Retirements or outlay	Miscellaneous	Total general expense
	Grand Total.	\$ 402,966.82	\$ 112,162.76	\$ 182,821.85	\$ 277,951.44
1	Des Moines	129,509.45		41,459.71	171,048.16
2	Sioux City	23,854.82	2,106.61	38,485.80	64,447.23
3	Davenport	16,780.00	7,194.79	9,506.34	33,481.13
4	Clarke Rapids	7,359.25	14,209.99	9,233.95	31,196.19
5	Edgewood	11,601.18		1,878.50	13,479.68
6	Council Bluffs	4,279.14	687.09	853.06	5,819.29
7	Waterloo	17,889.37	1,313.58	5,307.08	23,009.93
8	Clinton				
9	Burlington	8,041.28		79.91	8,121.19
10	Ottumwa	26,424.23	3,096.53		33,119.74
11	Mason City	3,594.27	2,933.38	6,334.13	11,861.58
12	Ft. Dodge	6,815.46	2,786.14	1,705.64	11,307.14
13	Marshalltown	8,158.43	609.00	3,073.73	12,030.16
14	Misautie	3,438.00	9,645.80		13,083.75
15	Io City	22,054.73		3,139.35	25,194.08
16	Keokuk	8,473.90	3,239.85	493.50	12,207.25
17	Boone	2,309.91	2,243.78	4,513.59	9,067.28
18	Ft. Madison	3,503.70		3,604.21	7,107.91
19	Oakdale			1,317.45	1,317.45
20	Ames	10,001.07	1,282.64	2,289.40	13,573.11
21	Centerville	1,500.00		1,900.00	3,400.00
22	Creston	1,805.71		1,096.50	2,902.21
23	Cedar Rapids	3,343.00	518.25	1,353.46	5,114.71
24	Newton				
25	Cedar Falls	2,844.30	3,801.08	6,706.58	13,351.96
26	Webster City	2,633.40		619.24	3,252.64
27	Charley City	5,239.37	1,618.31	2,280.28	9,138.05
28	Fairfield	3,363.22	1,785.23	6,431.45	11,580.90
29	Perry	3,477.20	2,833.33	7,813.61	14,124.14
30	Red Oak	229.49	248.14	477.60	955.23
31	Atlantic		2,332.01	3,522.51	5,854.52
32	Stamandah	1,401.92	2.36	1,454.42	2,858.70
33	Chariton	2,031.13	435.44	4,076.37	6,542.94
34	Albia	2,526.00	1,430.01	265.3	4,221.31
35	Etherville	287.59		1,085.41	1,373.00
36	Cherokee	3,442.85	275.00	2,461.71	6,180.16
37	Spencer	263.19	1,075.16	1,038.33	2,376.68
38	Clarinda	5,499.98		5,499.98	10,999.96
39	Grennell	1,494.00	1,306.43	677.08	3,477.51
40	Le Mars	1,500.00	41.25	1,541.25	3,082.50
41	Marion	3,470.42	1,945.38	1,615.59	6,031.39
42	Catrol	1,837.67	6.21	1,861.88	3,705.76
43	Mt. Pleasant		308.50	308.50	617.00
44	Valley Junction	908.06	185.47	1.68	1,145.83
45	Washington	5,780.89	839.17	332.34	6,739.60
46	Missouri Valley	112.50	378.29	794.26	1,285.05
47	Back Grove	1,004.17			1,004.17
48	Decorah	490.30		430.50	920.80
49	Iowa Falls	3,796.00	1,192.40		4,988.40
50	Algona	6,015.38		96.90	6,112.28
51	Storm Lake	2,823.80	386.54	63.50	3,273.84
52	Knoxville	1,509.00		1,300.00	2,809.00
53	Maquoketa	844.70			844.70
54	Waverly	6,863.13	3,100.01		9,963.14
55	Holy Plains	1,028.40	1,379.74	1,221.64	4,218.78
56	Indianola	971.00	65.21	908.21	1,944.42
57	Manchester				
58	Denison				
59	Independence	4,916.68		118.33	5,035.01

ING APRIL 1, 1926—BALANCE MARCH 31, 1927—GRAND TOTAL

No. in order of population	Cities	Street Department							
		Street Paving and Graveling				Bridges			
		Salaries and wages	Retirements or outlay	Miscellaneous	Total street paving	Salaries and wages	Retirements or outlay	Miscellaneous	Total bridges
	Grand Total.	\$ 121,472.69	\$ 489,805.49	\$ 239,066.96	\$ 828,385.14	\$ 607,802.32	\$ 884,710.97	\$ 849,654.16	\$ 302,767.89
1	Des Moines			30,043.16	30,043.16	40,711.27	2,006.41	25,906.95	69,707.63
2	Sioux City	20,000.11		12,948.09	42,948.80	7,219.72	30,907.00	15,065.77	43,133.18
3	Davenport	6,910.47	19,625.23	2,830.16	29,365.86	641.16		515.65	1,206.77
4	Clarke Rapids					229.80	255.23		485.03
5	Edgewood	15,005.59	58,474.90	37,579.21	101,059.70				
6	Council Bluffs	10,501.47	8,767.01	1,645.68	20,914.16	5,077.00	19,977.70	31.70	23,106.40
7	Waterloo	2,073.55	64,226.09	201.43	66,501.07	30.50	29.18		59.68
8	Clinton					3,011.81	956.43	201.00	4,169.24
9	Burlington	8,678.54	19,132.75	36,516.38	124,227.67	697.96		171.00	869.45
10	Ottumwa					35,067.55		16,070.85	51,138.40
11	Mason City		9,135.50		9,135.50	1,073.34			1,073.34
12	Ft. Dodge	3,287.96	21,577.07	791.45	25,657.08	232.28	21,003.71	6.19	24,242.18
13	Marshalltown					397.60		3,125.01	3,522.61
14	Misautie					1,309.50	234.37	216.00	1,759.87
15	Io City			1,437.02	1,437.02	6,065.75			6,065.75
16	Keokuk	4,202.74	6,499.59		10,702.33	178.71	40.22		218.93
17	Boone	5,001.25	2,006.44		7,007.69				7,007.69
18	Ft. Madison	976.00			976.00			6.40	6.40
19	Oakdale	195.83			195.83				195.83
20	Ames	6,388.75	46,442.42	509.05	53,419.92				53,419.92
21	Centerville								
22	Creston								
23	Cedar Rapids								
24	Newton					1,813.00			1,813.00
25	Cedar Falls	573.10	1,240.45		1,813.55	197.00	380.01		577.01
26	Webster City	1,287.85	1,207.35		2,495.20			65.45	2,560.65
27	Charley City	5.00		.84	5.84	706.47		38.30	744.77
28	Fairfield	2,884.47	17,422.2		20,306.67				20,306.67
29	Perry		58.71		58.71				58.71
30	Red Oak	432.83	680.3		1,113.13				1,113.13
31	Atlantic		462.95		462.95				462.95
32	Stamandah	2,387.50	1,610.23	1,347.14	5,344.87	60.86	125.15		166.01
33	Chariton	2,022.00	14,308.11		16,330.11				16,330.11
34	Albia			975.23	975.23				975.23
35	Etherville								
36	Cherokee	301.63		1,000.30	1,301.93				1,301.93
37	Spencer	354.00	744.78		1,098.78				1,098.78
38	Clarinda	230.73			230.73				230.73
39	Grennell		5,772.11		5,772.11				5,772.11
40	Le Mars	3,247.54	63.05	21,622.49	24,933.08			102.41	25,035.49
41	Marion		26,206.88		26,206.88				26,206.88
42	Catrol	723.67			723.67				723.67
43	Mt. Pleasant								
44	Valley Junction		8,262.85	1,108.85	9,371.70				9,371.70
45	Washington								
46	Missouri Valley		30.00	1,150.00	1,180.00				1,180.00
47	Back Grove	824.65			824.65				824.65
48	Decorah	481.75			481.75			151.07	632.82
49	Iowa Falls	32.30	1,415.75		1,448.05			32.17	1,480.22
50	Algona								
51	Storm Lake	753.83		9,122.67	9,876.50				9,876.50
52	Knoxville								
53	Maquoketa							36.80	36.80
54	Waverly		21,918.11		21,918.11		98.55		22,016.66
55	Holy Plains	22.45	26.00		48.45				48.45
56	Indianola	174.00	522.61		696.61				696.61
57	Manchester								
58	Denison			64.74	64.74				64.74
59	Independence		1,001.22	347.00	1,348.22				1,348.22



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

No. in order of population	Cities	Street Department					Total street department	No. in order of population	
		Sidewalks and Crossings			Snow Removal	Street Lighting			Total street department
		Salaries and wages	Betterments or outlay	Miscellaneous					
					Total salaries and wages	Total snow removal			
	Grand Total	\$40,007.35	\$30,702.00	\$11,474.00	\$88,214.38	\$ 9,962.74	\$69,911.27		
1	Des Moines	13,271.74		6,225.21	30,096.05		223,966.75	1	
2	Sioux City	464.00	1,478.69		1,942.00	9,304.72	69,256.18	2	
3	Davenport	1,332.69		1,691.31	3,024.05		82,380.41	3	
4	Cedar Rapids	3,595.02	1,732.79	331.26	5,659.17		37,300.69	4	
5	Dubuque		2,048.27		2,948.27		56,236.55	5	
6	Council Bluffs	5,888.78			2,928.75		49,571.57	6	
7	Waterloo	28.20	2,253.81		2,282.01		29,795.46	7	
8	Clinton						28,405.59	8	
9	Burlington	1,485.25	519.16	10.45	2,014.86		28,776.13	9	
10	Cottam	975.42	3,169.25		4,135.67		22,577.41	10	
11	Mason City	66.56	1,001.43	14.96	1,082.94		34,440.75	11	
12	Pt. Dodge	863.00	1,574.59	68.71	2,446.21		21,711.02	12	
13	Marshalltown		340.72		340.72		18,551.50	13	
14	Muscatine						14,142.06	14	
15	Iowa City	343.34			343.34		12,524.15	15	
16	Keokuk	2,178.01	922.56		3,100.57		12,524.15	16	
17	Boone	2,014.81	2,608.57		4,623.38		12,524.15	17	
18	Pt. Madison			17.10	17.10		10,456.28	18	
19	Ames	569.26			569.26		9,521.00	19	
20	Ansonia	911.46	2,406.89	79.65	3,407.99		6,030.80	20	
21	Centerville						4,458.78	21	
22	Creston		45.37		45.37		3,980.58	22	
23	Delwin	51.95	407.58		519.53		7,181.23	23	
24	Newton		2,186.10		2,186.10		6,030.80	24	
25	Cedar Falls	1,933.15	101.75		2,104.90		6,030.80	25	
26	Webster City	237.23		79.55	307.78		7,507.04	26	
27	Charles City			37.70	37.70	101.90	7,507.04	27	
28	Fairfield		176.61		176.61	251.00	3,982.14	28	
29	Perry						4,333.82	29	
30	Red Oak	594.67	661.77		1,256.44		313.70	30	
31	Atlantic		48.34		48.34		105.00	31	
32	Shenandoah	313.21	439.78	1.40	754.39		2,954.50	32	
33	Oxarton		350.62		350.62		3,270.00	33	
34	Albia		256.50		256.50		3,270.00	34	
35	Estherville			39.28	39.28		3,996.00	35	
36	Cherokee	50.99	402.00		452.99		5,258.68	36	
37	Spencer						6,338.22	37	
38	Clarinda						5,880.41	38	
39	Grinnell	101.30			101.30		729.34	39	
40	Le Mars		143.41		143.41		729.34	40	
41	Marion		855.29		855.29		737.00	41	
42	Marion		1,662.33		1,662.33		989.80	42	
43	Mr. Peasant						2,113.41	43	
44	Valley Junction	288.86			288.86		107.50	44	
45	Washington		121.25		121.25		2,948.25	45	
46	Missouri Valley	214.00	961.69	34.21	1,209.90		2,173.43	46	
47	Eagle Grove		96.45		96.45		1,082.65	47	
48	Decorah		18.00		18.00		132.85	48	
49	Iowa Falls		140.53		140.53		1,682.65	49	
50	Algona	200.15	120.94		321.09		6,076.00	50	
51	Storm Lake						1,729.59	51	
52	Knockville	147.88			147.88		516.00	52	
53	Maguoketa	66.00			66.00	104.76	1,279.90	53	
54	Waverly		896.64	75	972.29		1,579.90	54	
55	Belle Plaine		258.00		258.00		2,442.55	55	
56	Indianola		98.25		98.25		2,869.95	56	
57	Manchester		40.66		40.66		737.04	57	
58	Denison		1,162.76		1,162.76		1,589.17	58	
59	Independence	230.50		11.80	242.30		2,130.78	59	

ING APRIL 1, 1926—BALANCE MARCH 31, 1927—GRAND TOTAL

No. in order of population	Cities	Street Department					Total street department	No. in order of population	
		Sidewalks and Crossings			Snow Removal	Street Lighting			Total street department
		Salaries and wages	Betterments or outlay	Miscellaneous					
					Total salaries and wages	Total snow removal			
	Grand Total	\$40,007.35	\$30,702.00	\$11,474.00	\$88,214.38	\$ 9,962.74	\$69,911.27		
1	Des Moines	13,271.74		6,225.21	30,096.05		223,966.75	1	
2	Sioux City	464.00	1,478.69		1,942.00	9,304.72	69,256.18	2	
3	Davenport	1,332.69		1,691.31	3,024.05		82,380.41	3	
4	Cedar Rapids	3,595.02	1,732.79	331.26	5,659.17		37,300.69	4	
5	Dubuque		2,048.27		2,948.27		56,236.55	5	
6	Council Bluffs	5,888.78			2,928.75		49,571.57	6	
7	Waterloo	28.20	2,253.81		2,282.01		29,795.46	7	
8	Clinton						28,405.59	8	
9	Burlington	1,485.25	519.16	10.45	2,014.86		28,776.13	9	
10	Cottam	975.42	3,169.25		4,135.67		22,577.41	10	
11	Mason City	66.56	1,001.43	14.96	1,082.94		34,440.75	11	
12	Pt. Dodge	863.00	1,574.59	68.71	2,446.21		21,711.02	12	
13	Marshalltown		340.72		340.72		18,551.50	13	
14	Muscatine						14,142.06	14	
15	Iowa City	343.34			343.34		12,524.15	15	
16	Keokuk	2,178.01	922.56		3,100.57		12,524.15	16	
17	Boone	2,014.81	2,608.57		4,623.38		12,524.15	17	
18	Pt. Madison			17.10	17.10		10,456.28	18	
19	Ames	569.26			569.26		9,521.00	19	
20	Ansonia	911.46	2,406.89	79.65	3,407.99		6,030.80	20	
21	Centerville						4,458.78	21	
22	Creston		45.37		45.37		3,980.58	22	
23	Delwin	51.95	407.58		519.53		7,181.23	23	
24	Newton		2,186.10		2,186.10		6,030.80	24	
25	Cedar Falls	1,933.15	101.75		2,104.90		6,030.80	25	
26	Webster City	237.23		79.55	307.78		7,507.04	26	
27	Charles City			37.70	37.70	101.90	7,507.04	27	
28	Fairfield		176.61		176.61	251.00	3,982.14	28	
29	Perry						4,333.82	29	
30	Red Oak	594.67	661.77		1,256.44		313.70	30	
31	Atlantic		48.34		48.34		105.00	31	
32	Shenandoah	313.21	439.78	1.40	754.39		2,954.50	32	
33	Oxarton		350.62		350.62		3,270.00	33	
34	Albia		256.50		256.50		3,270.00	34	
35	Estherville			39.28	39.28		3,996.00	35	
36	Cherokee	50.99	402.00		452.99		5,258.68	36	
37	Spencer						6,338.22	37	
38	Clarinda						5,880.41	38	
39	Grinnell	101.30			101.30		729.34	39	
40	Le Mars		143.41		143.41		729.34	40	
41	Marion		855.29		855.29		737.00	41	
42	Marion		1,662.33		1,662.33		989.80	42	
43	Mr. Peasant						2,113.41	43	
44	Valley Junction	288.86			288.86		107.50	44	
45	Washington		121.25		121.25		2,948.25	45	
46	Missouri Valley	214.00	961.69	34.21	1,209.90		2,173.43	46	
47	Eagle Grove		96.45		96.45		1,082.65	47	
48	Decorah		18.00		18.00		132.85	48	
49	Iowa Falls		140.53		140.53		1,682.65	49	
50	Algona	200.15	120.94		321.09		6,076.00	50	
51	Storm Lake						1,729.59	51	
52	Knockville	147.88			147.88		516.00	52	
53	Maguoketa	66.00			66.00	104.76	1,279.90	53	
54	Waverly		896.64	75	972.29		1,579.90	54	
55	Belle Plaine		258.00		258.00		2,442.55	55	
56	Indianola		98.25		98.25		2,869.95	56	
57	Manchester		40.66		40.66		737.04	57	
58	Denison		1,162.76		1,162.76		1,589.17	58	
59	Independence	230.50		11.80	242.30		2,130.78	59	

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

No. in order of population	Cities	Street Department					Total street lighting
		Sidewalks and Crossings				Snow Removal	
		Salaries and wages	Batterments or outlay	Miscellaneous	Total sidewalks and crossings		
						Total snow removal	
60	Hampton	6.10			6.10	175.10	4,096.17
61	Victon		55.15		55.15		
62	Jefferson	7.40	99.10		106.50		2,272.64
63	Cresco	331.00	41.10		362.10		5,096.99
64	Peña		35.15		35.15		2,490.00
65	Winterset						
66	Sheldon	4.50			4.50		4,795.16
67	Owag		520.22		520.22		4,027.92
68	Clear Lake	465.50	378.43		784.00		4,754.34
69	Eldora		74.80		74.80	19.12	681.00
70	Mystic						2,047.00
71	Hardin						561.00
72	Nevada						
73	Clarion		61.50		61.50		2,690.70
74	Oxecola						2,771.55
75	Emmettsburg	608.81			608.81		2,143.43
76	Sag City						3,350.34
77	Waukon						4,125.69
78	Tama	410.46			410.46		2,900.00
79	Glenwood	198.40			198.40		2,927.37
80	Hawarden			7.55	7.55		1,900.00
81	Colfax	90.00	166.00		236.00		2,653.87
82	Bettendorf	137.00			137.00		4,353.60
83	New Hampton	45.46	19.96		65.42		
84	Anamosa						2,790.00
85	Bloomfield	230.80	127.80		358.60		
86	Sigourney			1,412.72			2,641.85
87	Humboldt	149.37			149.37	72.35	2,832.62
88	Monticello		281.16		281.16		2,947.62
89	Lake City						2,811.20
90	Rockwell City						
91	Madrid						2,461.00
92	Andabon	273.25			273.25		1,372.98
93	Mazego	19.46			19.46		2,768.60
94	Union	132.48			132.48		2,385.17
95	Rock Rapids	86.73	34.56		121.29		5,010.80
96	Dyersville		576.72		576.72		
97	Ida Grove			108.40	108.40		2,721.01
98	Villars						3,453.81
99	Onawa	170.30			170.30		2,173.98
100	Bedford	732.01			732.01		2,547.19
101	Forest City	110.94			110.94		2,819.13
102	Eldon	31.23			31.23		3,547.62
103	De Witt	64.05			64.05	89.30	
104	Hamburg	79.14			79.14		3,329.41
105	Corning	206.06			206.06		2,016.55
106	Seymour		118.02		118.02		2,692.02
107	Tyler		192.70		192.70		
108	What Cheer	31.00			31.00		2,185.26
109	Stuart	608.90			608.90		1,683.96
110		.00			.00		

OUTSTANDING APRIL 1, 1926—BALANCE MARCH 31, 1927—TOTAL

No. in order of population	Cities	Street Department							Total street department	No. in order of population	
		Grading				Weed Cutting	Miscellaneous				
		Salaries and wages	Miscellaneous	Total grading	Total weed cutting		Salaries and wages	Batterments or outlay			Miscellaneous
60	Hampton	2,969.28		2,969.28	94.00	749.28		1,650.00	2,399.37	12,309.41	60
61	Victon	1,004.00	1,109.74	2,113.74		857.49	2,381.94	18.00	4,257.24	29,880.30	61
62	Jefferson	273.10	229.51	502.61		2,449.40	157.44	262.50	2,819.34	9,004.84	62
63	Cresco	1,172.98	5,016.55	6,189.53		1,774.05	5,016.55		6,816.55	15,477.70	63
64	Peña		252.21	252.21		1,351.33		585.70	2,219.70	7,096.50	64
65	Winterset					911.76		648.81	1,560.50	8,232.16	65
66	Sheldon	4.50	926.47	926.46		823.13	4,025.89		5,545.85	12,757.66	66
67	Owag		4,544.67	4,544.67		788.84	458.47	115.36	1,937.67	16,046.11	67
68	Clear Lake	3,618.45	471.25	4,089.70		1,449.36	65.42		4,440.00	6,105.01	68
69	Eldora	672.23	107.87	780.10		65.42			65.42	2,973.43	69
70	Mystic	312.36	709.57	1,021.93		1,648.05		387.95	2,069.57	7,718.30	70
71	Hardin		908.67	908.67	25.00		12,064.05	1,014.20	13,978.25	18,807.31	71
72	Nevada		1,436.25	1,436.25		836.87		10.73	847.00	48,968.43	72
73	Clarion	1,555.49	689.13	2,244.62					6,219.23	6,219.23	73
74	Oxecola					2,329.35			0.30	10,322.00	74
75	Emmettsburg					1,224.50			3,955.74	11,918.27	75
76	Sag City	1,924.59	179.29	2,103.88		2,732.11	947.52	101.80	3,782.92	7,725.51	76
77	Waukon		528.17	528.17		120.00	35.40		135.40	4,634.30	77
78	Tama		474.50	474.50		757.05		24.22	791.27	6,558.37	78
79	Glenwood	800.00	125.56	925.56		409.00	1,877.23		2,977.23	7,432.70	79
80	Hawarden	482.48	20.00	502.48		191.24	263.40	226.83	781.47	11,347.97	80
81	Colfax	251.00	60.50	311.50						2,740.52	81
82	Bettendorf	1,836.50		1,836.50		861.91			861.91	6,197.46	82
83	New Hampton	1,481.64	370.33	1,851.97						2,914.31	83
84	Anamosa	9,708.49	307.41	10,015.90		442.35	24.00	2,046.73	2,513.68	24,169.04	84
85	Bloomfield	2,406.37		2,406.37		2,732.11	947.52	101.80	3,782.92	7,725.51	85
86	Sigourney	1,836.50		1,836.50		861.91			861.91	6,197.46	86
87	Humboldt	1,481.64	370.33	1,851.97						2,914.31	87
88	Monticello	9,708.49	307.41	10,015.90		442.35	24.00	2,046.73	2,513.68	24,169.04	88
89	Lake City	2,406.37		2,406.37		2,732.11	947.52	101.80	3,782.92	7,725.51	89
90	Rockwell City	1,836.50		1,836.50		861.91			861.91	6,197.46	90
91	Madrid	1,481.64	370.33	1,851.97						2,914.31	91
92	Andabon	9,708.49	307.41	10,015.90		442.35	24.00	2,046.73	2,513.68	24,169.04	92
93	Mazego	2,406.37		2,406.37		2,732.11	947.52	101.80	3,782.92	7,725.51	93
94	Union	1,836.50		1,836.50		861.91			861.91	6,197.46	94
95	Rock Rapids	1,481.64	370.33	1,851.97						2,914.31	95
96	Dyersville	9,708.49	307.41	10,015.90		442.35	24.00	2,046.73	2,513.68	24,169.04	96
97	Ida Grove	2,406.37		2,406.37		2,732.11	947.52	101.80	3,782.92	7,725.51	97
98	Villars	1,836.50		1,836.50		861.91			861.91	6,197.46	98
99	Onawa	1,481.64	370.33	1,851.97						2,914.31	99
100	Bedford	9,708.49	307.41	10,015.90		442.35	24.00	2,046.73	2,513.68	24,169.04	100
101	Forest City	2,406.37		2,406.37		2,732.11	947.52	101.80	3,782.92	7,725.51	101
102	Eldon	1,836.50		1,836.50		861.91			861.91	6,197.46	102
103	De Witt	1,481.64	370.33	1,851.97						2,914.31	103
104	Hamburg	9,708.49	307.41	10,015.90		442.35	24.00	2,046.73	2,513.68	24,169.04	104
105	Corning	2,406.37		2,406.37		2,732.11	947.52	101.80	3,782.92	7,725.51	105
106	Seymour	1,836.50		1,836.50		861.91			861.91	6,197.46	106
107	Tyler	1,481.64	370.33	1,851.97						2,914.31	107
108	What Cheer	9,708.49	307.41	10,015.90		442.35	24.00	2,046.73	2,513.68	24,169.04	108
109	Stuart	2,406.37		2,406.37		2,732.11	947.52	101.80	3,782.92	7,725.51	109
110		2,858.16		2,858.16		136.25			136.25	5,717.73	110



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

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
60	Hampton				
61	Vinton	1,500.00	4,280.00		5,880.00
62	Jefferson	4,000.00	960.25		4,960.25
63	Cresco	7,700.00	5,119.50		12,819.50
64	Falls	10,500.00	4,353.75		14,853.75
65	Winterest	9,000.00	3,820.00		12,820.00
66	Sheldon		76.84		76.84
67	Osage	5,800.00	4,970.00		10,770.00
68	Clear Lake	31,000.00	1,718.50		32,718.50
69	Elmora	8,979.50	10,817.00		19,796.50
70	Mystic	9,900.00	4,600.97		14,500.97
71	Harlan	600.00	620.00		1,220.00
72	Nevada	4,600.00	2,103.75		6,703.75
73	Clarion	5,350.00	5,832.00	1,400.00	12,582.00
74	Oacoma	2,662.88			2,662.88
75	Emmetsburg	32,000.00	1,610.00	14.54	33,624.54
76	Sac City	2,500.00	4,216.25		6,716.25
77	Waukon	21,000.00	4,888.90		25,888.90
78	Tama	4,000.00	6,082.88		10,082.88
79	Glenwood	9,000.00	2,100.00	700.00	11,800.00
80	Hawarden	1,000.00	2,394.50		3,394.50
81	Colfax	3,925.00	925.00		4,850.00
82	Bettendorf	3,100.00	2,291.00		5,391.00
83	New Hampton	915.35	2,918.80		3,834.15
84	Anamosa	1,000.00	935.50		1,935.50
85	Bloomfield	11,178.21			11,178.21
86	Sigourney	1,000.00	3,087.75		4,087.75
87	Humboldt	5,000.00	4,740.00		9,740.00
88	Monticello		137.50		137.50
89	Lake City	2,000.00	225.00		2,225.00
90	Rockwell City	3,000.00	2,510.00		5,510.00
91	Madrid	600.00	1,345.00		1,945.00
92	Audubon	3,000.00	3,626.50		6,626.50
93	Marengo	500.00	8,684.85		9,184.85
94	Tipton	4,300.00	6,545.01		10,845.01
95	Rock Rapids	5,000.00	4,647.84	4.90	9,652.74
96	Dyersville	1,000.00	575.00		1,575.00
97	Ida Grove	17,000.00			17,000.00
98	Villars	4,000.00	1,162.75		5,162.75
99	Onawa	2,000.00	4,267.00	2.20	6,269.20
100	Bedford		675.00		675.00
101	Forest City	3,000.00	1,741.25		4,741.25
102	Eldon		33.77		33.77
103	De Witt				
104	Leon				
105	Hausborg	2,000.00			2,000.00
106	Corning	500.00	500.00		1,000.00
107	Seymour	800.00	825.00	210.00	1,835.00
108	Toledo	700.00	2,892.75	2.65	3,665.40
109	What Cheer	1,000.00	90.00		1,090.00
110	Stuart	2,200.00	1,282.82		3,482.82
111		1,300.00	2,282.00		3,582.00

OUTSTANDING APRIL 1, 1926—BALANCE MARCH 31, 1927—TOTAL

No. in order of population	Bond Payments							No. in order of population
	Municipal Industry Bonds				Special Assessment Bonds			
	Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	
60								
61	1,882.50	1,210.00		3,092.50	808.06	337.28		1,145.34
62	4,000.00	2,185.50		6,185.50				
63	1,000.00	879.00		1,879.00	33,150.30			33,150.30
64								
65	4,000.00	2,137.50		6,137.50	27,300.00	6,708.33		34,008.33
66	4,000.00	10,413.16		14,413.16				
67		4,478.75		4,478.75				
68					30,000.00	1,284.30		31,284.30
69					19,500.00	11,073.00		30,573.00
70					475.00			475.00
71								
72								
73								
74	1,000.00	1,645.00		2,645.00	101,300.00	10,811.98	618.10	112,711.98
75								
76		405.25		405.25	48,070.98	9,720.30	2,307.33	58,100.00
77		1,125.00		1,125.00	2,061.61	14.13		2,075.74
78		403.89		403.89	2,000.00		150.00	2,150.00
79					57,125.00	6,896.63		64,021.63
80	2,000.00	635.00		2,635.00	23,700.00	5,343.00	849.50	29,892.50
81					33,000.00	2,930.00		35,930.00
82		350.00		350.00				
83	10,000.00	2,773.18		12,773.18	38,981.01	3,628.50		42,609.51
84					14,000.00	3,742.30		17,742.30
85								
86	2,000.00	60.25		2,060.25	7,000.00	2,740.27		9,740.27
87								
88	4,000.00	2,027.50		6,027.50				
89								
90					2,741.32	255.67		2,996.99
91								
92	1,000.00	2,750.00		3,750.00				
93	1,500.00	1,426.27	56.60	2,982.87	6,500.00	2,145.00		8,645.00
94	1,000.00	1,058.12		2,058.12	5,000.00	2,770.84		7,770.84
95		1,771.40		1,771.40				
96					10,500.00	7,063.00		17,563.00
97	1,500.00	375.00		1,875.00	15,000.00	5,700.42		21,300.42
98	18,530.00	845.00	19.17	19,394.17	21,000.00	2,774.84		23,774.84
99							1,194.05	1,194.05
100					8,000.00			8,000.00
101					9,000.00	1,059.48		10,059.48
102					3,500.00	276.14	1,700.00	5,476.14
103	1,000.00	1,825.00	1.73	2,826.73	14,400.00	1,652.63		16,052.63
104	1,000.00	2,451.90		3,451.90	1,908.48	388.23		2,296.71
105					600.00			600.00
106	1,800.00	941.25		2,741.25	804.25	386.12		1,190.37
107								
108	1,000.00	435.25		1,435.25				
109	4,000.00	1,169.17		5,169.17				
110								
111	2,000.00	2,816.75	2.00	4,818.75				
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TABLE NO. 2-M—CITIES—EXPENDITURES—WARRANTS OUTSTANDING

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Trust	Misc.	Total	Transfers	Refunds
			Accounts				
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
	Grand Total	\$106,500.26	\$219,401.63	\$115,963.56	\$7,784,710.79	\$751,721.00	\$69,167.22
1	Des Moines	467.50			975,334.02	60,711.28	3,702.08
2	Sioux City				582,434.95		612.75
3	Davenport		44,611.94	3,178.30	673,101.26	43,550.55	9,211.43
4	Cedar Rapids	8,890.00			170,562.94	79,959.00	108.13
5	Dubuque		25,300.39		702,006.24	58,965.01	11,290.23
6	Council Bluffs	62,500.00			545,478.45	5,402.75	78.88
7	Waterloo		7,162.60	9,760.34	285,282.28	71,506.08	3,934.67
8	Clinton		13,004.36	9,800.86	140,932.55	750.00	4,281.30
9	Burlington		9,425.00		87,705.00	33,117.92	
10	Ottumwa		66,258.82		172,810.80	39,251.45	488.48
11	Mason City		495.00		94,173.75	67,659.46	497.19
12	Ft. Dodge		1,867.40		174,702.12	3,000.00	430.01
13	Marshalltown			30,800.55	133,323.67	5,682.00	
14	Muscatine				149,016.49	29,300.05	
15	Iowa City			5,634.78	230,176.92		111.56
16	Koosau				27,339.78	19,215.28	
17	Boone		18,589.08		120,320.33	385.00	
18	Pt. Madison				42,306.38		44.00
19	Oskaloosa				72,463.29	12,000.00	58.81
20	Ames	1,000.00	1,885.00		31,548.00	16,914.12	9,517.92
21	Centerville				25,691.82		
22	Oswego				48,948.11		
23	Newton			4,467.50	13,943.67		31.17
24	Cedar Falls	1,900.38			138,404.13	4,000.00	
25	Webster City				23,886.04	306.40	
26	Charles City				6,302.50		787.38
27	Fairfield				41,749.66	5,100.00	
28	Perry			15,682.66	31,334.94		27.66
29	Red Oak				38,769.64		
30	Atlantic				29,696.19		21.96
31	Shenandoah				22,122.71	13,566.30	
32	Chariton				17,019.50		
33	Alpha				22,761.57		
34	Estherville				39,691.46	677.35	
35	Cherokee				102,009.32	53,288.15	
36	Spencer				59,480.75	16,498.10	43.83
37	Clarinda				45,543.38		
38	Grinnell				35,000.82	6.00	322.84
39	Le Mars				20,013.00		
40	Marion				25,715.48	250.60	4.60
41	Carroll	4,300.00			15,967.69		95.33
42	Mt. Pleasant			3,097.03	60,409.34	225.00	
43	Taylor Junction				5,887.53		
44	Washington				22,945.29	500.34	9.50
45	Missour Valley			142.72	104,329.45	1,698.75	
46	Eagle Grove	48.92			1,436.62		33.60
47	Decorah	700.00			2,684.02	3,023.02	8.00
48	Iowa Falls				23,181.65		
49	Algona			4,215.44	39,973.09	6,700.00	
50	Storm Lake				20,010.81		
51	Knockville				5,182.46		
52	Maquoketa				15,674.96	876.00	
53	Waverly				15,040.99		25.88
54	Belle Plaine				32,945.30		
55	Indianola				17,151.50		
56	Manchester				21,497.48		510.92
57	Denton				32,773.60		
58	Independence				53,979.48		
						3,825.70	122.06

ING APRIL 1, 1926—BALANCE MARCH 31, 1927—GRAND TOTAL

No. in order of population	Payments			Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1926	Balance on hand March 31, 1927	Grand total for 1927	No. in order of population
	Total interest on warrants	Total damage claims	Total miscellaneous						
	\$34,550.09	\$88,951.01	\$124,055.54	\$ 8,834,045.35	\$25,749,861.29	\$ 829,703.43	\$ 7,331,140.09	\$81,500,766.38	
1	7,309.09	23,980.40	13,578.04	1,069,611.41	3,502,613.51	100,707.36	804,338.50	4,197,039.46	1
2		5,822.29	5,907.42	854,827.41	2,009,596.73		461,015.49	2,491,612.24	2
3		4,507.32		729,571.05	1,665,644.87	190.56	811,450.01	2,467,235.77	3
4		2,700.72		853,500.78	2,221,580.62	3,685.05	245,932.08	3,071,695.70	4
5		2,702.30	23,377.32	707,341.70	1,764,372.15	6,033.76	1,700,896.88	1,941,714.79	5
6		5,402.75		551,015.72	1,299,500.07	15,940.55	246,071.41	1,571,578.03	6
7	1,005.24	18,019.39	2,551.38	881,723.74	1,033,829.75	75,467.15	180,622.81	1,310,749.53	7
8	730.62	716.65		185,525.33	419,653.13	35,398.41	175,030.45	682,601.97	8
9			300.00	15,189.31	156,214.58	629,754.01	161,595.73	794,349.74	9
10			1,008.61	309,644.27	582,284.05	6,528.10	69,704.58	648,507.02	10
11	11,352.13	1,468.03		175,248.16	537,388.58	167,969.68	213,392.68	918,734.14	11
12	100,000.00	2,373.70	1,023.04	139,325.47	339,405.06	99,560.41	96,664.32	635,911.70	12
13				31,062.49	219,842.62	2,182.01	34,549.81	286,274.44	13
14				160,316.54	534,507.20	5,805.69	183,890.74	780,629.54	14
15			1.80	221,282.16	363,781.95	12,197.92	30,644.77	486,234.64	15
16				46,375.00	231,828.16		45,671.09	278,500.16	16
17		623.07	61.25	301,389.54	564,154.97	6,294.25	45,016.31	653,841.07	17
18		96.65	1,833.50	45,029.13	141,167.15	90.02	39,521.69	186,798.73	18
19		159.32	10.00	84,666.62	295,723.10	14,518.67	131,000.00	345,141.55	19
20		132.00		58,112.61	310,797.67	8.85	121,274.48	468,081.00	20
21				23,964.83	84,628.37	65.25	25,997.46	110,601.69	21
22				48,548.11	99,395.09	398.00	40,507.59	140,242.18	22
23		2,722.31	66.04	89,617.01	48,207.41	89,388.09	230,173.11	357,571.13	23
24		871.86	2,246.00	145,282.29	860,504.81	15,286.71	75,650.05	944,431.67	24
25		1,848.33		29,538.79	251,578.44	4,710.63	56,780.39	338,809.46	25
26				7,989.80	163,816.29	112.43	74,823.81	238,734.68	26
27				62,840.66	169,846.18	520.39	32,047.47	205,754.60	27
28			474.94	32,465.05	102,607.30	253.05	39,253.92	142,000.28	28
29			18.82	68,782.46	138,363.41	14,686.02	6,981.27	149,779.70	29
30			947.37	30,965.15	104,267.88	11,820.08	56,455.85	172,684.34	30
31			1,808.91	65,968.35	361,671.74	35,052.81	85,052.81	446,685.91	31
32			5,713.41	24,231.44	9,447.46	9,288.73	20,592.98	113,240.16	32
33				22,701.57	79,701.67	639.91	38,728.29	119,667.18	33
34				40,268.81	78,789.09	2,150.00	29,856.28	108,797.37	34
35				166,933.65	242,976.75	138.73	169,500.58	409,810.60	35
36				78,363.64	184,960.96	5,688.22	46,367.09	176,258.86	36
37			809.16	46,413.06	200,833.09		29,890.48	296,725.57	37
38			468.10	38,137.81	100,498.59	7.55	19,852.77	119,848.91	38
39			6,245.00	39,257.00	102,934.39	8.33	35,347.15	138,299.80	39
40				29,483.41	91,815.29	11,289.01	21,877.22	125,085.84	40
41				75,914.44	103,369.66		30,552.66	134,936.64	41
42			459.09	6,716.17	67,850.55	497.86	24,815.28	144,153.69	42
43			0.00	1,487.53	146,408.17	31.50	79,272.40	225,717.43	43
44				10,274.62	42,729.85	8,422.49	17,068.97	104,724.54	44
45				74,805.18	3,480.61	3,822.48	115,804.27	184,011.50	45
46				109,908.25	138,010.66	2,808.79	20,174.98	160,304.43	46
47			3.06	1,935.27	97,855.56	1,279.01	19,480.44	68,615.61	47
48				36,146.28	86,097.00	4.00	11,332.67	97,433.67	48
49				25,471.36	65,612.36	73.50	40,599.85	106,175.71	49
50				45,115.34	83,880.01	62.09	132,119.69	200,101.70	50
51				29,610.81	72,829.45	887.56	29,673.28	103,490.30	51
52			3.06	1,935.27	97,855.56	1,279.01	19,480.44	68,615.61	52
53				36,146.28	86,097.00	4.00	11,332.67	97,433.67	53
54				25,471.36	65,612.36	73.50	40,599.85	106,175.71	54
55				45,115.34	83,880.01	62.09	132,119.69	200,101.70	55
56				29,610.81	72,829.45	887.56	29,673.28	103,490.30	56
57				36,146.28	86,097.00	4.00	11,332.67	97,433.67	57
58				25,471.36	65,612.36				

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
60	Hampton				9,612.84	9,000.00	138.86
61	Yinton				12,848.72	24,000.00	
62	Jefferson			219.00	47,732.20		110.00
63	Cresco				14,702.75		
64	Pella			966.00	64,210.83	961.22	
65	Winteret				14,490.00		
66	Sheldon				45,228.48	4,700.48	
67	Orange				25,287.50		369.52
68	Clear Lake				24,874.58		79.70
69	Eldora				14,800.97	300.00	
70	Mystic				1,328.10		
71	Harlan				127,160.68	5,000.00	11.74
72	Nevada				10,983.00		
73	Clarion				62,301.75		
74	Oescola			50.00	36,945.28	2,855.04	
75	Empfalsburg				10,476.70		188.64
76	Ros City				89,908.91		
77	Waukon				41,030.38		
78	Tama			14,855.24	60,691.20		
79	Glenwood			760.00	4,364.50		
80	Hawarden				58,008.08		
81	Colfax				24,670.62	1,005.06	
82	Hettendorf				5,421.00		
83	New Hampton				14,206.02		20,981.95
84	Anamosa			3,000.00	13,178.21		
85	Bloomfield				8,715.23		
86	Stromney				9,740.00		
87	Humboldt			9,863.00	10,017.40		2.24
88	Monticello	25,608.57			28,169.17		
89	Lake City			3,230.00	30,135.00		
90	Rockwell City				12,709.77	177.70	
91	Madrid				19,722.25		
92	Andubon			85.78	10,988.58	21,997.43	280.00
93	Marengo				38,628.94		70.00
94	Tipton				33,075.42		
95	Rock Rapids			604.00	52,615.99	601.10	50.78
96	Dyersville				2,670.00		
97	Ida Grove			8,867.18	24,667.18		
98	Villisca				15,222.23		21.90
99	Onawa				14,463.08		
100	Bedford				20,282.54		
101	Forest City				6,945.00		
102	Eldon				1,284.51	2,600.00	47.06
103	De Witt				10,963.15		
104	Leon				2,968.00		
105	Hawburg				2,764.33		
106	Coming			300.00	7,004.17		2.00
107	Seymour				4,197.40	160.41	
108	Toledo				7,381.75	3,744.44	13.67
109	What Cheer				11,136.94		
110	Stuart				7,837.00		

OUTSTANDING APRIL 1, 1926—BALANCE MARCH 31, 1927—TOTAL

Payments			Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1926	Balance on hand March 31, 1927	Grand total for the year	No. in order of population
Interest	Damage Claims	Miscellaneous						
Total interest on warrants	Total damage claims	Total miscellaneous						
66.67	454.80		18,781.30	60,600.94	12,078.17	40,423.60	112,063.71	60
117.23		1,000.00	37,360.50	134,324.29		26,494.20	160,718.61	61
412.96			48,381.12	75,503.80	1,649.36	21,248.99	98,791.65	62
			15,236.61	35,647.32	7,494.00	15,145.50	78,367.52	63
			60,339.17	180,415.21		35,748.35	202,110.46	64
			34,490.00	162,536.31	200.00	69,250.82	232,388.22	65
			50,007.96	88,079.14	5,743.78	814.91	94,437.83	66
			33,607.03	99,017.16	27.24	42,790.73	141,806.15	67
378.30	473.34		23,334.17	61,301.36	13,250.03	22,330.42	114,818.11	68
			14,090.97	41,736.00		65,000.43	116,736.54	69
			1,718.75	7,148.91	2,603.73	1,908.70	11,721.46	70
			127,172.42	224,745.38		20,678.46	351,434.81	71
			10,000.45	49,672.22	5,422.17	12,604.66	67,628.44	72
23.68			62,301.75	103,701.42		19,400.52	123,163.00	73
		1,561.43	41,201.72	102,003.97		59.00	144,634.27	74
			16,776.07	41,500.41	6,507.81	67,065.54	115,532.79	75
			89,238.91	115,129.30		33,677.60	148,706.80	76
		239.53	41,801.50	72,268.23	418.06	6,075.18	79,043.50	77
			62,591.20	88,705.77	725.00	16,901.86	105,333.03	78
			4,457.10	41,837.27	1,237.04	16,887.05	69,061.30	79
			68,008.08	104,017.24		12,681.00	117,693.28	80
		75.84	26,456.22	43,205.24	3,275.07	4,431.71	51,032.02	81
			5,421.00	38,585.48		21,604.47	50,019.95	82
			35,187.47	36,200.74	1,300.00	24,186.69	120,765.43	83
			18,075.42	12,143.25	3,024.21	8,910.65	68,078.11	84
			9,663.94	91,863.49	9,801.94	24,503.92	136,328.8	85
			10,170.22	61,520.50	7,100.00	19,139.62	67,780.21	86
			10,319.67	27,121.00		33,594.83	60,669.02	87
		39.72	28,169.17	28,506.83		8,044.27	70,470.46	88
		367.00	39,302.00	41,291.56	4,155.97	13,950.86	69,567.86	89
			12,860.60	33,548.68	2,915.01	19,322.00	75,695.30	90
			15,273.36	33,045.94	15,721.83	13,117.12	61,864.29	91
			23,565.34	107,738.30	2,802.56	67,408.23	172,866.43	92
		1,609.41	28,008.94	42,826.00		76,411.80	69,547.86	93
			22,675.42	81,467.14	230.75	38,265.92	115,063.81	94
			65,479.28	169,210.89	1,218.58	63,006.00	254,233.89	95
			2,098.25	19,002.19	1,195.23	5,922.23	25,081.80	96
			23,867.13	31,954.96	400.00	8,044.27	70,470.46	97
			15,244.12	41,269.64		30,479.80	61,879.30	98
			14,463.08	76,954.96		59,424.99	127,379.90	99
			39,281.54	67,391.64	7,450.86	46,627.00	111,288.53	100
			6,945.00	29,328.13	2,822.45	22,428.12	55,048.70	101
		1,216.04	1,284.51	11,891.42		28,321.51	43,068.45	102
			10,930.15	11,432.07	500.00	16,269.58	48,222.65	103
			147.10	19,867.00		42,001.30	63,488.28	104
			2,602.50	20,717.12	14,460.24	17,313.77	59,960.13	105
			7,407.17	24,045.28		25,874.39	59,719.87	106
			4,039.58	39,319.18	1,200.40	6,146.01	43,068.45	107
			11,617.63	41,142.70	2,332.38	7,273.50	50,947.67	108
			11,156.94	21,422.78	1,778.01	5,794.66	28,005.45	109
			7,897.00	39,191.79	700.00	20,266.67	70,167.41	110

TABLE NO. 3—CITIES—BONDED AND OTHER

No. in order of population	City	Total indebtedness at close of year March 31, 1927	Character and Amount of	
			General bonds	Municipal industry bonds
	<b>Grand Total</b>	\$ 40,364,385.65	\$ 18,300,852.45	\$ 20,063,533.20
1	Des Moines	10,730,410.15	5,085,411.41	5,600,000.00
2	Sioux City	2,270,379.42	1,565,000.00	705,379.42
3	Davenport	1,612,448.76	1,308,500.00	303,948.76
4	Cedar Rapids	1,561,191.32	1,122,300.00	438,891.32
5	Dubuque	2,497,305.48	1,342,012.41	1,155,293.07
6	Council Bluffs	1,281,374.32	756,000.00	525,374.32
7	Waterloo	1,053,354.49	568,178.54	485,175.95
8	Clinton	872,500.95	540,000.00	332,500.95
9	Burlington	860,900.00	507,000.00	353,900.00
10	Ottumwa	579,718.21	380,000.00	199,718.21
11	Mason City	1,191,468.22	328,564.79	862,903.43
12	Pt. Dodge	1,080,715.76	884,000.00	196,715.76
13	Marshalltown	864,318.53	84,000.00	780,318.53
14	Muscatine	567,279.41	45,000.00	522,279.41
15	Iowa City	812,171.04	442,349.37	369,821.67
16	Keokuk	150,000.00	150,000.00	—
17	Boone	727,111.98	195,000.00	532,111.98
18	Pt. Marshall	289,936.62	27,000.00	262,936.62
19	Oskaloosa	551,829.00	151,750.00	400,079.00
20	Ames	187,628.85	92,638.00	94,990.85
21	Centerville	100,119.85	70,000.00	30,119.85
22	Creston	199,039.22	83,750.00	115,289.22
23	Oswego	192,072.49	88,743.80	103,328.69
24	Newton	254,459.16	51,000.00	203,459.16
25	Cedar Falls	80,380.36	78,953.53	1,426.83
26	Webster City	130,568.15	8,500.00	122,068.15
27	Charles City	297,313.71	227,000.00	70,313.71
28	Fairfield	107,454.19	14,000.00	93,454.19
29	Perry	243,674.47	50,000.00	193,674.47
30	Red Oak	168,730.8	25,000.00	143,730.8
31	Atlantic	55,306.1	40,000.00	15,306.1
32	Shamondah	188,479.3	134,400.00	54,079.3
33	Chariton	500,899.0	31,300.00	469,599.0
34	Albia	141,106.2	30,000.00	111,106.2
35	Estherville	153,521.91	22,000.00	131,521.91
36	Cherokee	327,948.68	79,795.66	248,153.02
37	Spencer	121,702.16	73,100.00	48,602.16
38	Carroll	136,251.84	17,800.00	118,451.84
39	Grinnell	89,544.25	42,500.00	47,044.25
40	Le Mars	64,190.75	7,000.00	57,190.75
41	Marion	105,349.69	55,565.65	49,784.04
42	Carroll	51,416.75	21,000.00	30,416.75
43	Mt. Pleasant	198,849.95	35,500.00	163,349.95
44	Valley Junction	234,300.00	78,000.00	156,300.00
45	Washington	118,819.94	2,000.00	116,819.94
46	Missouri Valley	18,500.00	18,500.00	—
47	Eagle Grove	44,000.00	44,000.00	—
48	Decorah	52,560.00	32,560.00	20,000.00
49	Iowa Falls	58,813.97	19,004.30	39,809.67
50	Algona	15,100.00	7,000.00	8,100.00
51	Storm Lake	199,722.17	77,500.00	122,222.17
52	Knoxville	154,171.21	72,000.00	82,171.21
53	Maquoketa	161,351.82	22,000.00	139,351.82
54	Waverly	62,000.00	16,000.00	46,000.00
55	Belle Plaine	124,400.00	51,300.00	73,100.00
56	Indianola	65,061.30	9,800.00	55,261.30
57	Manchester	121,398.21	27,172.62	94,225.59
58	Denison	197,130.25	128,750.00	68,380.25
59	Independence	—	—	—

DEBT OBLIGATIONS APRIL 1, 1927

Debt Obligations at Close of Year, March 31, 1927				Total Indebtedness April 1, 1926	Increase of Indebtedness during year ending March 31, 1927	Decrease of Indebtedness during year ending March 31, 1927	No in order of population
Outstanding warrants	Special fund bonds	Temporary loans	Miscellaneous debt obligations				
\$ 724,378.30	\$ 4,420,302.50	\$ 40,320.00	\$ 2,284,216.08	\$ 60,505,341.70	\$ 1,030,798.41	\$ 2,354,306.00	
50,050.84	1,787,307.50	—	707,000.00	10,528,040.08	192,308.97	—	1
2,801.22	284,079.42	—	—	2,801,900.17	—	872,530.72	2
148.76	—	—	18,800.00	1,405,500.86	—	83,542.16	3
27,682.07	655,800.00	—	9,000.00	1,484,985.03	78,206.55	94,258.00	4
51,007.53	48,000.00	23,000.00	78,000.00	1,270,916.55	10,637.77	—	5
73,841.62	335,361.94	—	311,000.00	1,700,935.90	—	130,541.50	6
10,729.35	329,880.00	—	—	631,602.96	—	20,305.00	7
2,052.64	39,614.56	—	—	472,150.00	130,450.00	—	8
50,963.23	—	—	491,000.00	564,735.62	14,502.80	—	9
22,045.70	73,300.00	—	—	1,158,494.47	22,703.85	—	10
687.98	407,219.33	—	4,000.00	1,018,467.23	—	10,051.47	11
25,904.70	282,736.31	—	—	139,111.33	96,929.82	47,831.94	12
2,611.68	307,000.00	—	—	802,218.47	—	9,502.02	13
185.02	—	—	302,500.00	678,846.33	48,305.03	—	14
9,679.00	120,408.00	—	—	303,500.00	—	15,823.08	15
8.80	—	2,250.00	—	360,876.67	—	39,047.07	16
619.85	—	—	—	530,738.85	—	20,000.00	17
139.22	111,730.00	—	—	134,005.25	—	17,945.40	18
55,081.02	41,907.07	—	950.00	140,633.67	—	36,632.00	19
23,730.16	177,700.00	—	30,000.00	149,737.08	40,015.40	—	20
5,761.53	—	—	373.00	441,286.71	100,827.55	—	21
1,008.15	—	—	—	98,445.28	—	12,804.92	22
5,500.63	36,150.62	—	29,117.45	122,612.43	3,056.02	—	23
1,501.60	29,343.11	—	—	231,822.00	5,481.05	—	24
8,251.50	51,987.32	1,588.25	—	131,696.34	—	28,965.57	25
6,000.81	59,300.00	—	—	301,064.02	—	38,349.62	26
—	20,306.10	—	—	196,909.11	—	28,178.30	27
2,979.30	—	—	5,000.00	141,867.32	—	36,001.42	28
—	—	—	32,500.00	192,680.72	—	4,210.36	29
1,110	9,666.17	—	22,000.00	131,996.34	—	28,965.57	30
1,780.40	107,321.91	—	—	107,243.17	—	26,138.00	31
1,780.40	44,872.55	—	—	241,923.64	—	87,051.73	32
1,361.16	31,162.16	—	—	181,124.63	—	50,175.05	33
297.05	—	—	23,056.84	120,243.24	—	34,481.08	34
44.25	—	—	—	189,262.34	3,734.50	—	35
18,152.97	31,029.78	—	—	114,308.35	—	20,004.00	36
8.25	97,918.78	—	—	52,789.91	8,300.84	—	37
731.61	29,777.19	—	—	97,918.78	7,430.31	—	38
10.75	33,000.00	—	—	198,370.07	—	45,630.07	39
1,638.12	117,150.92	—	16,500.00	56,521.59	5,479.25	—	40
2,210.04	97,000.00	—	—	176,800.50	22,089.55	—	41
—	—	—	—	227,500.00	—	3,000.00	42
—	—	—	—	151,308.50	—	17,398.35	43
—	—	—	—	19,000.00	—	560.43	44
—	30,430.36	—	—	109,994.00	—	25,963.64	45
511.97	43,000.00	—	—	64,903.41	—	6,152.44	46
190.90	—	—	—	41,062.90	—	20,803.10	47
822.17	—	—	4,400.00	144,787.50	—	5,055.20	48
42,171.21	134,951.82	—	21,000.00	156,686.82	—	18,515.53	49
851.80	16,900.00	—	—	181,269.44	—	851.82	50
—	19,500.00	—	—	67,000.00	—	4,400.00	51
—	19,100.00	—	—	125,300.00	10,700.00	—	52
8,922.86	—	—	—	78,320.04	—	12,538.94	53
—	94,380.56	—	—	142,625.28	—	20,157.07	54
380.25	—	—	—	108,979.65	—	1,849.38	55

TABLE NO. 3—CONTINUED—CITIES—BONDED

No. in order of population	Cities	Total indebtedness at close of year March 31, 1927	Character and Amount of	
			General bonds	Municipal industry bonds
60	Hampton	130,300.00	74,500.00	20,000.00
61	Vinton	59,000.00	11,000.00	47,000.00
62	Jefferson	154,723.23	86,500.00	11,650.00
63	Cresco	96,032.44	30,000.00	30,000.00
64	Pella	211,000.00	32,900.00	83,000.00
65	Winteraset	304,370.01	197,500.00	
66	Sheldon	240,500.41	66,947.36	74,500.00
67	Osage	223,231.99	10,500.00	
68	Clear Lake	251,800.23	180,720.00	9,200.00
69	Eldora	71,700.00	37,720.00	11,000.00
70	Mystic	10,851.44	6,500.00	
71	Harlan	106,300.00	54,000.00	28,000.00
72	Nevada	83,256.69	72,100.00	
73	Clarion	130,832.80	9,143.00	
74	Oswesca	135,632.58	20,000.00	22,500.00
75	Emmettsburg	231,746.02	63,700.00	10,000.00
76	Sac City	80,124.00	80,124.00	
77	Waukon	171,078.23	88,000.00	18,000.00
78	Tama	88,471.63	10,000.00	
79	Glenwood	71,760.01	20,000.00	14,000.00
80	Hawarden	92,345.55	12,000.00	10,000.00
81	Colfax	132,404.03	39,500.00	
82	Bettendorf	30,300.00	30,300.00	
83	New Hampton	64,800.00	15,000.00	4,000.00
84	Anamosa	46,345.45	4,000.00	3,180.50
85	Bloomfield	78,041.37	17,000.00	31,000.00
86	Sigourney	100,016.10	95,500.00	
87	Lumbolt	30,400.00	7,175.99	
88	Monteello	30,400.00	4,000.00	
89	Lake City	144,555.97	61,400.00	49,000.00
90	Rockwell City	102,616.61	28,000.00	23,700.00
91	Madrid	86,027.02	50,351.01	21,000.00
92	Andonon	155,366.16	125,300.00	30,500.00
93	Harsco	221,838.32	107,638.22	
94	Tipton	92,000.00		6,000.00
95	Rock Rapids	106,088.10	70,000.00	8,000.00
96	Dyersville	11,000.00	11,000.00	
97	Ia Grove	138,380.58	67,080.58	
98	Villisca	106,958.03	18,300.00	12,000.00
99	Onawa	111,007.30	73,004.20	38,000.00
100	Bedford	96,075.47	22,000.00	30,000.00
101	Forest City	30,901.33	27,500.00	
102	Eldon	10,757.62		10,000.00
103	De Witt	02,000.00	18,300.00	
104	Leon	370.00	370.00	
105	Hamburg	32,083.03	19,000.00	2,000.00
106	Corning	38,000.00	15,000.00	21,000.00
107	Seymour	70,517.81	45,200.00	22,000.00
108	Toledo	81,308.66	2,308.42	66,633.38
109	What Cheer	31,300.00	31,300.00	
110	Stuart	83,900.00	37,900.00	40,000.00

AND OTHER DEBT OBLIGATIONS—APRIL 1, 1927

No. in order of population	Cities	Total indebtedness April 1, 1929	Debt Obligations at Close of Year, March 31, 1927				Increase of indebtedness during year ending March 31, 1927	Decrease of indebtedness during year ending March 31, 1927	No. in order of population
			Outstanding warrants	Special fund bonds	Temporary loans	Miscellaneous debt obligations			
60	Hampton	109,021.42				11,196.04		60	
61	Vinton	68,000.00					9,000.00	61	
62	Jefferson	192,466.49				37,731.00		62	
63	Cresco	94,881.00					3,878.36	63	
64	Pella	265,000.00					80,000.00	64	
65	Winteraset	201,960.78				102,612.23		65	
66	Sheldon	269,441.14					22,800.73	66	
67	Osage	344,027.24					20,792.25	67	
68	Clear Lake	265,000.97					14,300.74	68	
69	Eldora	80,455.00					1,400.00	69	
70	Mystic	13,068.73					813.29	70	
71	Harlan	220,000.00					24,700.00	71	
72	Nevada	82,002.17					291.12	72	
73	Clarion	100,297.44					48,444.04	73	
74	Oswesca	50,000.45			105.04	15,000.00	79,545.55	74	
75	Emmettsburg	238,607.81					6,911.75	75	
76	Sac City	129,840.00					43,725.00	76	
77	Waukon	308,978.95					28,040.67	77	
78	Tama	73,000.18					9,051.50	78	
79	Glenwood	54,737.04					17,031.97	79	
80	Hawarden	143,007.48					61,201.91	80	
81	Colfax	149,161.00				1,500.00	26,777.87	81	
82	Bettendorf	42,000.00					3,110.00	82	
83	New Hampton	77,300.00					10,300.00	83	
84	Anamosa	57,845.45					11,500.00	84	
85	Bloomfield	82,891.94				4,000.00	4,850.73	85	
86	Sigourney	105,000.00						86	
87	Lumbolt	7,000.00					3,418.10	87	
88	Monteello	26,401.50			8,400.00	18,000.00	173.09	88	
89	Lake City	155,955.97					6,001.50	89	
90	Rockwell City	100,115.61					11,400.00	90	
91	Madrid	30,607.50					2,600.00	91	
92	Andonon	125,674.38					6,980.48	92	
93	Harsco	220,828.02					20,310.88	93	
94	Tipton	109,000.00					5,000.00	94	
95	Rock Rapids	151,983.50				12,000.00	45,295.40	95	
96	Dyersville	15,106.33					2,105.33	96	
97	Ia Grove	150,980.00			4,000.00		51,000.00	97	
98	Villisca	107,322.25					994.22	98	
99	Onawa	116,594.30					5,427.00	99	
100	Bedford	100,900.86					3,964.42	100	
101	Forest City	6,727.88					6,727.88	101	
102	Eldon	17,502.74					804.02	102	
103	De Witt	69,300.00					7,730.50	103	
104	Leon							104	
105	Hamburg	45,719.24				2,250.00	12,736.21	105	
106	Corning	40,500.00					4,800.00	106	
107	Seymour	69,292.49					1,255.36	107	
108	Toledo	63,000.00					18,308.66	108	
109	What Cheer	40,649.76					0.00	109	
110	Stuart	87,300.00					3,900.00	110	

TABLE NO. 4—CITIES—VALUATION OF PROPERTY

No. in order of population	Cities	Valuation of Property				
		Real Property		Personal Property		Railroads and Telegraph
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation
	<b>Grand Total.</b>	<b>\$208,072,088</b>	<b>\$778,066,852</b>	<b>\$8,124,902</b>	<b>\$148,259,208</b>	<b>\$ 4,499,961</b>
1	Des Moines	48,201,115	108,006,460	6,645,180	36,890,720	2,335,705
2	Davenport	39,381,872	81,597,512	4,909,922	17,406,488	466,128
3	Cedar Rapids	37,206,769	87,206,960	4,639,266	9,240,400	237,462
4	Dubuque	13,514,789	34,059,144	1,602,050	6,644,800	241,607
5	Council Bluffs	8,699,980	34,438,730	2,869,922	11,478,368	172,920
6	Waterloo	5,531,467	22,127,748	806,429	3,345,716	208,126
7	Clinton	6,027,246	24,109,884	1,086,337	4,345,948	209,349
8	Burlington	5,106,560	12,782,990	634,828	2,610,228	135,016
9	Ottumwa	4,307,080	17,468,820	1,397,839	5,591,256	106,107
10	Mason City	3,560,754	14,303,016	922,808	3,691,222	121,248
11	Boone	4,026,036	16,106,420	712,779	2,851,104	170,307
12	Marshalltown	4,181,938	16,772,756	639,173	2,476,770	113,064
13	Muscatine	2,111,038	8,446,418	325,918	1,293,622	88,366
14	Iowa City	2,682,245	8,939,960	570,369	2,381,300	75,330
15	Keokuk	2,465,244	9,800,976	391,404	1,165,016	69,689
16	Boone	2,644,689	10,576,320	1,098,255	4,393,090	88,151
17	Madison	1,456,424	5,855,046	189,549	749,096	48,183
18	Oskaloosa	1,508,687	6,034,740	313,750	1,255,000	23,634
19	Ames	1,539,090	6,156,790	364,822	1,459,328	69,024
20	Creston	1,285,311	5,141,244	108,309	413,236	62,632
21	Newton	822,539	3,291,436	146,478	665,912	34,100
22	Newton	991,761	3,907,044	222,363	801,432	51,288
23	Newton	713,928	2,856,712	139,810	519,140	35,566
24	Newton	1,137,465	4,029,630	256,395	1,025,000	39,352
25	Charter Falls	1,135,777	4,543,108	184,745	688,980	62,885
26	Wabster City	776,556	3,106,234	108,148	492,222	35,827
27	Charles City	1,073,948	3,812,572	292,513	1,012,512	50,260
28	Fairfield	865,007	3,080,228	170,513	692,632	32,661
29	Perry	896,203	3,384,812	86,327	345,348	24,947
30	Reel Oak	723,696	3,064,644	119,833	479,322	42,990
31	Atlantic	723,970	2,935,580	40,397	392,388	30,625
32	Shenandoah	708,888	2,834,832	109,522	439,428	45,122
33	Charlton	638,220	2,152,860	107,396	439,464	48,904
34	Albia	132,588	534,232	39,807	135,588	12,961
35	Estherville	633,044	2,532,176	102,283	409,532	36,192
36	Cherokee	701,969	3,044,276	120,517	516,966	32,546
37	Spencer	800,428	3,301,768	173,942	703,768	40,240
38	Chariton	1,062,347	4,441,888	159,181	616,724	37,579
39	Grinnell	965,436	3,801,744	166,090	624,240	39,562
40	Le Mars	642,111	2,568,456	123,956	535,712	31,292
41	Marion	773,249	3,092,096	81,229	327,716	45,984
42	Carroll	506,227	2,021,148	89,964	359,736	35,643
43	Mt. Pleasant	542,478	2,169,904	81,991	327,964	29,106
44	Valley Junction	471,650	1,896,690	44,090	176,240	27,965
45	Washington	848,431	3,305,304	126,974	547,904	44,075
46	Missouri Valley	446,004	1,786,776	46,641	186,564	25,629
47	Edge Grove	498,616	1,963,661	100,634	438,616	56,431
48	Decorah	600,682	2,700,328	104,838	379,412	15,475
49	Iowa Falls	622,672	2,490,760	96,977	397,008	37,668
50	Algona	513,450	2,052,800	97,183	385,720	29,371
51	Storm Lake	847,822	3,336,488	181,822	727,408	31,548
52	Knockville	457,656	1,710,624	85,181	340,624	29,250
53	Waverly	523,390	2,006,236	82,713	300,808	26,870
54	Belle Plaine	457,179	1,888,716	175,147	709,536	62,696
55	Indianola	609,730	2,679,090	128,977	515,888	29,480
56	Manchester	435,614	1,702,494	76,580	306,220	23,097
57	Denison	563,961	2,232,236	106,888	435,562	54,001
58	Independence	502,988	1,931,540	131,464	526,866	

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1926

No. in order of population	Cities	Subject to Taxation January 1, 1926				No. in order of population			
		Telephones and Express		Agricultural Lands			Tax Levies		
		Assessed valuation	Total taxable valuation of all property except monies and credits	Taxable valuation	Assessed valuation		Total amount of taxes levied		
	<b>Grand Total.</b>	<b>\$ 33,393,040</b>	<b>\$55,587,451</b>	<b>\$95,311,300</b>	<b>\$37,559,338</b>	<b>\$ 4,200,730</b>	<b>\$ 16,009,230</b>	<b>\$12,665,063.31</b>	
1	Des Moines	9,342,020	57,244,800	228,979,200	36,648,699	581,255	2,325,420	2,813,966.06	1
2	Davenport	1,848,512	22,210,628	100,842,512	11,965,322	333,547	2,281,025	1,115,700.00	2
3	Cedar Rapids	1,596,025	15,517,463	62,669,972	7,145,203	800,790	783,590	200,948.55	3
4	Dubuque	491,680	1,602,192	6,408,765	6,303,786	107,600	430,436	635,473.30	4
5	Council Bluffs	2,899,704	6,906,792	27,867,168	4,445,422	22,680	88,320	634,011.06	5
6	Waterloo	802,388	7,314,286	29,227,120	7,263,411	194,750	779,000	511,456.97	6
7	Clinton	614,464	4,604,038	16,016,116	3,681,011	46,220	184,975	329,429.95	7
8	Burlington	425,998	5,871,416	23,455,664	6,180,600	68,507	274,228	332,359.00	8
9	Ottumwa	484,962	4,634,810	18,339,240	2,900,863	183,611	534,554	320,105.50	9
10	Mason City	683,228	4,604,988	19,628,762	2,659,964	214,413	867,622	324,027.00	10
11	Boone	448,216	4,924,428	19,697,712	2,315,943	50,591	203,094	319,663.12	11
12	Marshalltown	357,814	3,823,818	10,995,248	3,209,310	36,590	147,000	143,871.73	12
13	Muscatine	301,820	2,727,656	10,911,820	2,114,110	11,818	47,272	109,297.94	13
14	Iowa City	236,326	2,815,737	11,302,948	3,488,725	35,907	103,628	163,839.00	14
15	Keokuk	323,224	3,909,466	15,321,364	717,322	41,040	179,547.00	152,507.00	15
16	Boone	274,632	3,732,827	15,305,808	2,948,773	38,366	102,934.00	102,934.00	16
17	Madison	208,096	2,046,050	8,154,236	677,581	41,219	164,840	118,914.47	17
18	Oskaloosa	276,906	1,973,546	7,894,154	3,129,025	37,822	87,488	115,946.00	18
19	Ames	250,638	1,421,272	5,805,088	917,115	12,855	51,420	108,329.78	19
20	Creston	136,640	1,023,467	4,093,988	814,000	28,876	107,501	55,362.00	20
21	Newton	297,140	1,265,906	5,063,636	1,445,244	28,742	114,408	55,535.00	21
22	Newton	146,624	880,244	3,620,376	870,199	5,226	20,304	37,170.00	22
23	Newton	121,332	1,444,033	5,776,012	4,230,458	23,115	92,400	100,900.00	23
24	Newton	1,337,640	1,333,467	5,332,628	2,359,799			68,209.00	24
25	Charter Falls	215,588	938,601	3,734,400	1,780,250	37,548	131,368	11,265.00	25
26	Wabster City	214,848	1,305,848	4,439,387	1,049,669	43,808	175,472	79,000.00	26
27	Charles City	139,614	1,008,233	4,892,422	2,738,224	9,766	38,254	37,858.57	27
28	Fairfield	139,788	1,017,487	4,009,940	1,208,093	13,500	54,000	68,070.99	28
29	Perry	149,300	885,356	3,342,226	2,812,349	18,722	74,888	51,206.00	29
30	Reel Oak	122,504	803,192	3,099,372	2,235,622	20,911	87,000	37,038.12	30
31	Atlantic	177,488	801,567	3,446,568	1,901,855	14,156	56,620	60,281.36	31
32	Shenandoah	195,616	691,400	2,777,960	1,100,128	11,341	45,364	36,001.33	32
33	Charlton	151,836	189,440	721,796	305,400	25,122	100,006	67,024.00	33
34	Albia	146,248	771,980	3,087,656	353,100	9,874	34,632.38	47,625.00	34
35	Estherville	130,181	622,832	3,691,328	1,137,300	22,213	88,852	47,625.00	35
36	Cherokee	169,960	1,016,620	4,066,480	1,943,615	16,000	66,420	32,021.67	36
37	Spencer	109,516	766,907	3,007,028		4,325	17,300	35,814.53	37
38	Chariton	106,308	1,008,088	4,392,332	1,960,364			63,930.00	38
39	Grinnell	125,172	897,253	3,229,640	1,706,000	34,295	137,180	41,906.00	39
40	Le Mars	172,320	897,561	3,509,214	1,669,234			38,081.64	40
41	Marion	134,672	629,264	2,515,450	1,048,770	19,616	78,491	43,811.91	41
42	Carroll	116,424	633,675	3,614,292	2,111,799	7,501	30,012	32,105.40	42
43	Mt. Pleasant	111,629	643,615	2,174,469	1,192,150	1,303	19,394	19,043.30	43
44	Valley Junction	176,320	1,029,602	4,118,038	3,972,084	14,732	58,628	56,688.00	44
45	Washington	519,626	2,079,976	8,195,485	419,485	10,839	43,236	21,959.00	45
46	Missouri Valley	225,724	661,001	2,638,004	930,400	34,123	136,402	25,929.00	46
47	Edge Grove	61,900	830,419	3,401,840	1,401,427	18,028	72,112	40,594.47	47
48	Decorah	230,740	777,387	3,109,548	1,594,216	16,005	61,059	22,430.00	

TABLE NO. 4—CONTINUED—CITIES—VALUATION OF

No. in order of population	Cities	Valuation of Property				
		Real Property		Personal Property		Railroads Telegraph
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation
69	Hampton	625,590	2,502,344	97,200	380,280	55,906
70	Vinton	490,107	1,840,428	87,075	348,500	26,106
71	Jefferson	430,032	1,720,308	70,001	290,244	45,841
72	Cresco	480,822	1,920,408	147,000	588,200	15,432
73	Pella	395,085	1,650,340	90,351	361,001	11,825
74	Winterset	441,800	1,707,200	127,852	511,458	11,825
75	Sheldon	518,401	2,073,504	115,010	460,064	44,978
76	Orange	473,776	1,905,112	138,248	522,992	20,107
77	Clear Lake	435,256	1,821,304	56,318	225,372	20,520
78	Edinwa	398,210	1,473,240	86,869	347,476	18,843
79	Mystic	59,601	308,044	21,205	84,850	21,521
79	Harlan	443,039	1,774,030	90,835	363,340	19,535
72	Nevada	350,428	1,545,702	85,472	341,889	27,281
73	Clarion	394,547	1,538,100	74,696	298,424	40,381
74	Oacola	344,332	1,378,128	114,913	459,632	17,292
75	Emmetsburg	360,561	1,442,244	79,627	318,508	43,339
76	Sac City	473,998	1,802,372	70,248	281,392	42,872
77	Waukon	365,780	1,403,150	57,300	229,384	5,894
78	Tama	323,523	1,256,732	54,229	210,916	44,002
79	Glenwood	198,427	795,748	41,861	167,324	7,292
80	Hawarden	271,032	1,084,128	56,250	224,904	45,028
81	Colfax	213,290	803,500	48,225	175,300	17,287
82	Bettendorf	559,159	2,236,636	253,295	982,829	37,620
83	New Hampton	310,302	1,235,572	70,904	283,356	13,922
84	Anamosa	291,690	1,106,796	68,954	275,316	25,611
85	Bloomfield	399,082	1,506,328	83,261	332,444	30,805
86	Sigourney	321,970	1,257,880	76,145	304,580	24,410
87	Humboldt	356,085	1,424,020	96,162	394,648	23,134
88	Monticello	289,277	1,129,608	111,766	447,024	21,200
89	Lake City	344,784	1,379,136	48,187	192,148	21,261
90	Rockwell City	323,688	1,294,672	88,775	365,106	48,718
91	Maquoketa	307,469	1,229,576	49,671	198,684	16,865
92	Andover	327,984	1,151,020	85,707	354,828	6,088
93	Marengo	245,594	982,916	37,850	151,456	4,702
94	Tipton	367,885	1,471,540	51,618	200,472	14,210
95	Rock Rapids	490,294	1,921,170	69,789	279,128	64,261
96	Dyersville	274,340	1,097,395	60,084	290,728	35,510
97	Ida Grove	450,294	1,463,508	84,448	357,772	11,922
98	Villisca	221,980	882,956	45,000	184,240	17,428
99	Onawa	314,830	1,259,281	56,927	227,708	50,791
100	Belford	328,042	1,232,108	64,720	258,944	7,190
101	Forest City	323,083	1,131,923	62,678	248,312	15,964
102	Fulton	123,405	489,980	12,217	57,268	12,352
103	De Witt	290,659	1,102,656	44,066	176,372	26,671
104	Leon	242,062	971,925	37,274	150,296	27,817
105	Hamberg	213,029	854,356	39,910	167,640	23,331
106	Corning	76,410	281,640	16,000	384,016	7,237
107	Seymour	182,306	729,384	37,178	145,704	25,250
108	Toledo	271,070	1,004,280	37,976	221,904	21,439
109	What Cheer	157,102	628,448	40,817	163,208	38,292
110	Stuart	234,705	908,820	40,289	160,556	6,304

PROPERTY—SUBJECT TO TAXATION TOTAL TAX LEVIES

Subject to Taxation January 1, 1926									
Assessed valuation	Total taxable valuation all property except monies and credits	Total assessed valuation all property except monies and credits	Total taxable valuation of monies and credits	Agricultural Lands		Tax Levies	Total amount of taxes levied	No. in order of population	
				Taxable valuation	Assessed valuation				
235,564	781,572	2,127,488	1,204,911	89,233	356,022	33,800.00	60		
373,297	1,109,248	2,293,148	1,709,545	6,490	25,960	23,280.00	61		
183,364	545,964	2,180,816	893,300	40,846	127,384	24,000.00	62		
641,334	2,565,336	1,102,304	309,640	39,640	127,900	21,070.00	63		
44,610	495,595	1,806,284	5,027,000	5,127	32,368	30,765.00	64		
45,540	281,037	2,231,118	1,033,313	9,400	37,024	32,382.00	65		
179,512	678,295	2,713,180	885,400	12,139	48,556	37,435.30	66		
80,668	632,180	2,528,772	3,263,085	12,139	48,556	35,022.00	67		
83,080	323,164	2,128,636	1,103,400	.....	.....	28,411.00	68		
187,372	302,022	2,908,988	1,579,703	27,560	120,248	35,281.30	69		
90,084	142,537	569,338	45,812	9,540	28,190	5,906.57	70		
79,140	554,029	2,216,110	1,507,311	12,170	48,600	34,010.00	71		
109,124	409,191	1,906,764	1,202,100	21,022	87,728	23,600.00	72		
101,624	479,327	1,918,108	563,296	11,022	106,268	29,082.71	73		
173,356	482,627	1,837,780	1,046,947	2,052	8,888	13,310.00	74		
169,488	588,788	2,343,152	690,300	15,202	90,808	29,819.88	75		
23,676	429,079	1,716,210	860,675	.....	.....	22,640.00	76		
176,248	422,234	1,888,896	653,110	25,321	101,234	31,440.73	77		
39,172	247,611	1,990,444	1,085,160	9,230	29,800	21,520.00	78		
189,132	372,336	1,480,124	259,700	14,871	59,484	11,000.00	79		
71,308	274,042	1,090,768	505,121	1,844	7,379	16,820.00	81		
159,080	829,884	3,319,530	3,074,520	21,715	126,800	27,220.87	82		
72,998	483,449	1,741,736	1,019,150	11,417	45,668	17,050.00	83		
102,504	390,294	1,545,116	770,629	.....	.....	29,072.00	84		
83,220	533,248	2,012,562	1,111,910	8,500	34,300	24,280.00	85		
97,640	422,625	1,690,100	1,397,301	12,290	49,134	31,166.70	86		
92,736	445,351	1,781,494	1,230,513	129	504	18,501.33	87		
85,994	422,969	1,691,005	1,734,625	2,163	8,852	29,460.00	88		
85,444	414,332	1,657,222	623,620	42,330	109,320	28,174.37	89		
194,372	456,161	1,824,644	906,510	40,414	163,626	21,115.85	90		
174,005	1,090,029	540,182	50,182	5,174	20,296	21,298.98	91		
24,332	482,774	1,931,696	1,707,610	94,304	277,216	24,153.47	92		
69,712	285,477	1,241,908	1,544,148	3,280	11,300	17,845.00	93		
136,840	433,712	1,734,852	1,531,400	11,846	19,210	19,210.00	94		
256,894	614,277	2,467,108	716,637	8,931	35,804	26,900.00	95		
140,040	377,534	1,610,136	213,900	26,110	104,676	16,680.00	96		
47,228	461,692	1,840,608	1,247,662	5,750	23,000	22,015.00	97		
90,712	285,477	1,241,908	914,670	2,682	10,728	27,006.45	98		
309,164	422,548	1,690,192	113,000	32,308	303,448	25,220.86	99		
38,706	309,098	1,229,872	1,701,347	6,745	26,980	25,073.54	100		
63,076	361,055	1,444,220	412,000	15,221	49,884	11,662.36	101		
89,408	184,164	655,656	95,940	5,066	15,364	7,500.00	102		
106,684	341,338	1,445,368	673,170	16,806	67,224	23,649.00	103		
111,968	368,373	1,232,492	3,841,200	9,415	37,000	14,222.00	104		
39,408	184,164	655,656	.....	1,490	5,000	14,590.00	105		
106,684	341,338	1,445,368	.....	10,272	60,258	9,740.00	106		
95,324	394,350	1,217,220	619,222	24,700	86,800	22,224.00	108		
29,028	173,070	694,680	.....	5,222	21,208	7,537.45	109		
102,800	245,122	989,488	.....	2,800	10,000	11,500.00	110		
85,836	330,526	1,322,020	1,217,306	24,700	86,800	22,224.00	108		
113,158	289,271	905,684	389,692	5,222	21,208	7,537.45	109		
39,216	284,748	1,138,992	490,250	5,350	21,400	10,755.00	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	\$5,838,655	\$1,361,543	\$4,067,025	\$69,232	\$5,505,364	\$1,188,477
1	Des Moines	300,000	600,000	544,777	-----	2,024,729	176,000
2	Sioux City	152,000	455,450	321,000	-----	-----	27,000
3	Davenport	261,000	89,000	235,500	110,000	50,100	853,500
4	Cedar Rapids	401,200	19,420	294,920	45,771	900,000	15,000
5	Dubuque	108,000	32,400	185,500	44,500	-----	1,000
6	Council Bluffs	36,000	40,000	269,000	30,000	250,000	12,000
7	Waterloo	130,500	10,000	179,500	81,500	325,000	-----
8	Clinton	131,950	5,630	92,000	14,800	61,032	-----
9	Hortington	194,000	2,300	201,000	13,000	450,000	21,427
10	Ottumwa	62,300	5,420	47,660	10,000	109,000	-----
11	Mason City	102,50	0,200	124,754	13,747	147,000	-----
12	Pt. Dodge	344,500	7,000	56,500	18,500	430,000	20,000
13	Marshalltown	39,000	0,000	58,500	12,500	189,700	800
14	Muscatine	300,000	3,000	95,000	5,000	75,000	2,500
15	Iowa City	33,300	10,500	40,000	7,500	10,000	-----
16	Keokuk	43,500	9,900	68,920	7,080	12,000	15,000
17	Boone	35,000	600	28,000	5,000	9,000	-----
18	Pt. Madison	70,000	3,500	70,000	15,000	5,000	300
19	Oskaloosa	79,500	900	34,250	9,000	-----	9,500
20	Ames	79,000	1,000	30,000	15,000	-----	-----
21	Centerville	17,000	-----	14,000	5,000	-----	2,000
22	Creston	1,750	-----	17,000	5,000	-----	4,000
23	Oswego	37,500	800	21,000	4,600	-----	-----
24	Newton	60,000	615	19,800	8,000	-----	3,000
25	Cedar Falls	15,425	400	15,000	8,000	151,000	-----
26	Weber City	16,500	400	35,000	8,500	-----	10,000
27	Charles City	39,018	-----	19,905	7,732	150	1,000
28	Fairfield	22,000	4,000	20,700	5,000	-----	300
29	Perry	10,500	1,000	31,500	5,400	-----	-----
30	Red Oak	2,500	1,000	30,000	5,000	-----	-----
31	Atlantic	43,000	100	12,000	1,500	-----	-----
32	Shenandoah	70,000	400	7,500	3,500	-----	-----
33	Chariton	82,000	-----	25,000	1,500	-----	-----
34	Albia	25,300	7,000	12,000	2,000	-----	2,000
35	Estherville	32,400	-----	10,000	1,200	-----	-----
36	Cherokee	21,500	150	19,000	1,800	-----	-----
37	Spencer	2,300	2,500	13,000	2,000	-----	-----
38	Clarinda	65,000	1,100	15,000	1,000	-----	-----
39	Grinnell	12,500	1,500	23,000	1,800	-----	-----
40	Le Mars	9,000	500	8,200	1,000	-----	-----
41	Marion	700	4,000	15,000	2,800	-----	-----
42	Carroll	45,000	-----	2,900	1,600	-----	-----
43	Mt. Pleasant	18,300	-----	6,000	3,000	-----	1,000
44	Valley Junction	5,250	840	4,500	900	-----	-----
45	Washington	23,000	-----	2,000	2,000	-----	-----
46	Missouri Valley	11,100	-----	10,000	2,000	-----	-----
47	Eagle Grove	25,500	-----	11,000	-----	-----	-----
48	Decorah	17,800	-----	10,000	-----	-----	-----
49	Iowa Falls	12,800	-----	15,000	250	-----	-----
50	Algona	45,000	-----	10,000	2,000	-----	-----
51	Storm Lake	11,500	1,300	30,000	3,500	-----	-----
52	Knoxville	35,500	6,000	-----	-----	-----	-----
53	Magoketa	28,500	-----	10,407	3,500	10,500	1,500
54	Waverly	14,000	800	13,000	2,800	10,000	-----
55	Hole Plying	14,125	300	13,000	5,500	-----	-----
56	Indianola	16,000	-----	11,997	740	-----	-----
57	Manchester	10,500	1,300	20,000	1,000	-----	-----
58	Denison	20,000	-----	14,000	5,300	-----	-----
59	Independence	41,300	250	7,500	800	-----	500

MUNICIPALLY OWNED PROPERTY

Municipal Possessions

Municipal Possessions	Cemeteries	Gas works	Electric light plant	Water works	Libraries	Parks	All other possessions	Total all property	No. in order of population	
	\$1,286,700	\$ 280,812	\$4,378,941	\$ 28,192,208	\$ 6,402,501	\$11,657,764	\$ 3,024,502	\$ 74,006,447		
1	308,000	-----	-----	5,300,000	992,000	1,222,500	500,000	12,923,042	1	
2	43,900	-----	-----	2,115,704	275,000	308,000	804,000	4,203,749	2	
3	30,000	-----	-----	-----	746,000	1,176,000	-----	4,534,000	3	
4	135,500	40,500	25,000	1,730,706	297,418	679,500	14,300	4,537,427	4	
5	-----	-----	-----	-----	170,000	280,000	2,500	2,300,000	5	
6	-----	-----	-----	1,000,000	310,000	-----	80,000	4,723,000	6	
7	-----	-----	-----	1,372,200	205,000	315,000	151,000	3,182,706	7	
8	-----	-----	-----	-----	127,000	40,000	-----	472,470	8	
9	-----	-----	-----	-----	216,000	205,000	17,000	1,310,727	9	
10	-----	-----	-----	1,036,830	100,000	75,915	37,000	1,550,127	10	
11	-----	-----	-----	1,000,630	183,300	583,230	309,844	2,318,490	11	
12	-----	-----	-----	-----	217,700	801,000	25,000	2,460,200	12	
13	-----	-----	42,000	1,300,000	37,000	46,000	4,000	1,809,500	13	
14	100,000	-----	500,000	600,000	87,000	183,300	1,800,300	1,800,300	14	
15	75,000	-----	-----	-----	70,000	183,000	5,000	484,300	15	
16	30,000	-----	-----	-----	90,300	75,800	20,000	374,512	16	
17	-----	-----	-----	470,000	75,800	67,000	109,000	706,400	17	
18	60,000	-----	-----	-----	37,000	210,000	28,000	401,800	18	
19	25,000	-----	-----	-----	100,000	100,000	1,125	570,325	19	
20	-----	-----	450,000	300,000	70,000	25,000	153,000	1,140,000	20	
21	30,000	-----	-----	-----	47,500	13,500	60,000	149,000	21	
22	30,000	-----	-----	-----	-----	45,000	30,500	107,700	22	
23	30,000	-----	-----	-----	30,000	35,000	125,000	436,300	23	
24	10,000	100,000	-----	-----	430,000	29,000	-----	681,414	24	
25	12,000	-----	304,600	140,000	35,000	-----	141,294	784,780	25	
26	24,000	80,313	242,232	142,000	315,000	35,500	567	904,402	26	
27	-----	-----	-----	100,000	27,300	100,270	100,000	382,337	27	
28	-----	-----	22,000	307,510	120,000	133,300	35,000	780,490	28	
29	25,000	-----	-----	-----	175,800	32,000	51,000	330,300	29	
30	30,000	-----	-----	-----	180,000	-----	-----	441,130	30	
31	-----	-----	200,000	-----	125,000	32,000	300	436,000	31	
32	2,500	-----	7,500	-----	21,300	48,000	-----	326,700	32	
33	-----	-----	-----	-----	25,000	-----	-----	423,500	33	
34	-----	-----	-----	222,500	16,000	7,000	48,100	342,900	34	
35	-----	61,500	154,000	80,000	40,000	80,000	30,800	479,900	35	
36	10,000	-----	-----	158,600	22,500	6,000	-----	229,900	36	
37	-----	-----	170,516	98,102	16,500	23,500	46,880	394,002	37	
38	30,000	-----	-----	-----	50,000	60,000	406,100	486,100	38	
39	28,000	-----	-----	-----	150,900	30,000	20,000	312,900	39	
40	-----	-----	-----	-----	27,300	31,000	-----	92,600	40	
41	-----	-----	-----	5,000	300,000	13,000	3,500	60,200	41	
42	-----	-----	-----	7,000	29,225	9,504	45,000	544,270	42	
43	20,000	-----	200,000	110,000	80,000	20,000	54,000	388,102	43	
44	-----	-----	-----	-----	90,000	-----	-----	301,233	44	
45	-----	-----	-----	-----	90,000	20,500	25,000	280,100	45	
46	-----	-----	-----	-----	75,000	32,000	2,000	365,100	46	
47	-----	-----	-----	-----	100,000	27,500	-----	230,250	47	
48	-----	-----	-----	-----	278,000	11,000	25,000	330,200	48	
49	-----	-----	-----	-----	150,000	30,000	30,000	260,100	49	
50	-----	-----	-----	-----	75,000	80,000	10,000	323,000	50	
51	-----	-----	-----	-----	175,000	40,000	150,000	342,500	51	
52	-----	-----	-----	-----	125,000	22,500	15,000	219,750	52	
53	-----	-----	-----	-----	161,500	30,000	25,000	470,497	53	
54	-----	-----	-----	-----	10,000	100,000	-----	387,000	54	
55	-----	-----	-----	-----	86,470	-----	-----	119,445	55	
56	2,000	-----	-----	177,727	-----	27,418	30,345	4,400	356,160	56
57	-----	-----	-----	-----	85,000	40,000	12,500	173,291	57	
58	-----	-----	-----	-----	170,000	30,000	-----	302,000	58	
59	2,500	-----	44,000	50,000	27,500	10,000	800	307,850	59	

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
60	Hampton	10,000		10,000	11,000		
61	Vinton	20,000		10,500	5,000		
62	Jefferson	14,500		7,500			
63	Cresso	500	11	15,511	1,100		
64	Pella	32,250	150	13,500	2,500		
65	Winteret	3,300		6,600	1,900		
66	Sheldon	8,400		7,676	1,000		
67	Osage	47,312	19	9,900	1,000		
68	Chest Lake	9,058	152	15,000	800		
69	Eldora	5,000		11,500			
70	Myrtle	4,288	225	170	105	5,000	
71	Harlan	55,819	461	5,417	1,100	1,027	
72	Sevada	4,200	2,500	2,500			5,000
73	Clarion	9,100		1,850	300		
74	Osceola	5,000	3,500				
75	Emmetsburg	22,350		9,000	3,500		
76	Sac City	22,877		4,972			
77	Waukon	16,000		5,000	1,000		
78	Tama	15,500	300	5,500	800	4,432	
79	Glenwood	19,820		10,500	1,000		
80	Hawarden	25,000		6,500			
81	Colfax	7,400	5,000	5,000			
82	Hattenforn	8,550	1,400	7,500	1,200		
83	New Hampton	1,000		23,000	1,000		
84	Anamosa	32,700		9,100	2,400		
85	Bloomfield	7,000	1,300	13,200	4,000		1,000
86	Sigourney	90,000		3,000			
87	Humboldt	19,350		5,700	800		
88	Monticello	25,000	300	10,000	3,000	4,000	1,500
89	Lake City	87,382		99			
90	Rockwell City	300		8,300	2,627		
91	Madrisk	5,000	100	2,000	500		
92	Amburgh	591,000		8,300	2,200		
93	Marengo	5,400		7,300	2,000		
94	Tipton	12,000		13,000	3,200	700	
95	Rock Rapids	13,000	200	10,000	6,000	3,800	2,500
96	Dyersville	23,000		6,000			1,000
97	Ida Grove						
98	Villies	39,400		4,000	1,000		300
99	Onawa	35,800	500	4,300	250		
100	Bedford	8,225		4,800	4,200		
101	Forest City	171		19,500	500		
102	Eldon	800		1,300	400		
103	De Witt	1,000	2,500	16,000	3,000		
104	Leon						
105	Hamberg	6,000	1,000	1,000			
106	Corning						
107	Seymour	5,100	223	1,800	2,500		
108	Toledo	30,500	4,500		3,000	4,400	
109	What Cheer	3,000					
110	Stuart	25,400	25	5,800	1,500		

OF MUNICIPALLY OWNED PROPERTY

Municipal Possessions										No. in order of population
Comestibles	Gas works	Electric light plant	Water works	Libraries	Parks	All other possessions	Total all property			
		125,000	35,000	30,000	45,000	70,000	308,000			60
			132,000	23,500	20,000	50,750	290,750			61
		85,000	68,000	23,000	23,000	15,000	273,000			62
			180,000	22,000	5,000	60,807	181,164			63
			4,444	35,383	25,000		64,827			64
		79,000	105,000	39,000	49,000	351,550	673,550			65
	30,000	150,000	76,000	23,000	46,619	6,000	247,000			66
	15,450		138,805	28,000		45,000	302,822			67
	8,000		62,500		58,285		181,715			68
			17,500	29,900	8,000	53,000	152,000			69
							11,728			70
	2,000		30,775	5,875	4,000	303,584	342,154			71
		90,116	27,269	25,000	12,000	118,700	273,085			72
			25,000	10,800	35,000	132,900	207,700			73
	5,000	1,240	81,423	15,000	5,000	308,500	411,163			74
	5,000		75,000	23,000	42,000	295,750	445,750			75
			106,000	10,000	1,300	137,600	254,900			76
	8,000		50,383		11,500	37,500	107,483			77
			137,000	19,227	5,800	123,078	292,105			78
	6,200		65,000	9,500	2,500	48,859	131,059			79
			4,000	15,300	7,000	167,800	194,100			80
	8,000	100,000	25,000	11,500		99,500	254,000			81
			40,000			18,000	98,000			82
			15,000	10,000	25,000	347,000	417,000			83
		300,000	60,000	63,000	21,500	428	444,500			84
			22,000		8,000	196,500	226,500			85
	4,000	100,000	25,000	5,000		143,000	277,000			86
			45,000	11,900	4,500	65,400	138,800			87
			12,000	20,000		149,800	181,800			88
	15,000		30,000	14,300	13,800	4,700	197,100			89
	71		75,000			302,057	452,107			90
			59,879		11,500	302,500	413,879			91
			37,000	30,000	5,000	698,000	870,000			92
			12,000	30,000		308,100	450,100			93
		1,500	150,000		65	117,000	318,500			94
		40,000	49,000	17,500	13,000	222,400	341,900			95
	1,800	192,000	5,000			149,000	390,800			96
			119,000				238,000			97
			15,000	10,000	25,000	124,700	175,000			98
	5,000		25,000	70,000	2,400	61,824	164,224			99
	4,000	85,000	35,000	14,000	5,000	110,451	239,451			100
	1,000		55,000	9,000		81,227	165,227			101
			25,000			29,700	54,700			102
	4,000		25,000	20,000		143,500	192,500			103
			30,000				60,000			104
			21,300	3,000		67,630	91,930			105
	10,000		25,000			90,700	125,700			106
	2,500	40,000	35,000	2,000	3,225	5,000	128,600			107
	8,500		85,000		500	39,500	133,500			108
			35,000	10,300	5,800	28,000	79,100			109

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

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
	<b>Grand Total.....</b>			410,223	\$ 4,672,645.46	\$ 748,505.40	\$ 109,441.31
1	Ackley	1880		1,420	20,067.40	1,900.25	155.50
2	Ackworth	1881		75	668.00	12.00	
3	Adair	1884		832	23,502.38	518.04	
4	Adel	1877		1,568	13,232.26	1,222.75	15.00
5	Afton	1868		1,019	4,424.28	531.56	
6	Agency	1852		1,706.41	629.09	228.00	
7	Ainsworth	1852		268	3,343.17	681.70	11.00
8	Akron	1882		1,234	5,470.58	1,033.06	
9	Albert City	1900		504	6,204.10	702.40	191.71
10	Albion	1862		454	1,967.59	42.00	
11	Albanseth	1899		199	387.42	261.76	
12	Alden	1879		259	11,673.61	1,522.81	
13	Alexander	1902		206	3,078.81	273.00	
14	Alerton	1874		928	5,192.49	45.10	
15	Alhambra	1881		540	11,307.10	671.15	
16	Aita	1878		1,186	16,041.51	1,132.50	
17	Aita Vista	1894		345	947.90	216.00	
18	Alton	1883		1,017	9,300.74	782.48	8.24
19	Altonna	1856		1,556	5,067.48	184.00	
20	Alvord	1883		333	4,381.74	170.00	
21	Andover	1909		73	558.70	19.50	
22	Andrew	1863		294	1,042.21	209.00	
23	Anita	1875		1,100	37,227.08	890.20	
24	Ankeny	1903		723	7,423.32	351.00	
25	Anthony	1880		732	6,599.22	680.70	
26	Applington	1877		682	3,945.02	1,042.38	27.90
27	Arcadia	1883		389	3,007.62	513.00	
28	Archer	1902		149	962.86	257.31	
29	Archie	1892		219	1,531.72	112.00	
30	Arcadia	1894		251	1,792.24	132.54	
31	Arispe	1901		119	774.92	42.00	
32	Arlington	1866		716	9,462.90	473.07	
33	Armstrong	1863		701	7,869.81	924.95	
34	Arnolds Park	1897		331	50,827.00	3,210.24	6.30
35	Arthur	1867		248	8,216.46	225.25	
36	Ashton	1886		611	8,131.07	6,744.42	
37	Aspiwall	1914		110	969.81	181.00	
38	Atalissa	1900		201	1,151.28	145.00	
39	Atchafalaya	1886		148			
40	Atkins	1917		228	2,735.31	1,241.52	
41	Auburn	1857		307	1,398.48	518.00	
42	Aurelia	1879		677	5,733.27	5,289.24	36.00
43	Aurora	1869		273	1,416.10	258.91	
44	Aurora	1874		1,548	10,534.87	796.25	
45	Ayrshire	1858		288	5,504.21	434.02	
46	Badger	1900		296	1,792.24	108.00	
47	Bagley	1891		465	4,319.55	531.56	
48	Baley	1901		225	1,579.90		
49	Baldwin	1899		269	266.50	250.00	192.50
50	Baneroff	1891	1909	809	13,718.17	626.05	
51	Barnes City	1839		397	3,878.80	1,010.00	
52	Barnum	1891		167	867.84	128.00	
53	Bassett	1896		140	797.56	62.00	
54	Batavia	1867	1913	679	2,089.45	252.60	
55	Battle Creek	1880		799	67,268.06	7,660.66	2,183.45
56	Baxter	1894		601	16,035.23	1,314.97	
57	Bayard	1882		569	5,722.48	431.00	
58	Beacon	1874	1915	626	1,328.79	56.00	
59	Beaconsfield	1874		363	89.20	77.00	
60	Beaman	1884		239	1,413.86	133.10	35.48
61	Beaver	1909		117	727.08	328.50	
62	Bellevue			1,926	15,974.47	6,667.50	1,778.87

LATION—RECEIPTS—WARRANTS OUTSTANDING MARCH 31, 1927—1, 1926—GRAND TOTAL

Number	Towns	Total municipal industry receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balances April 1, 1926	Grand total for year	Number
	<b>Grand Total.....</b>	\$ 2,163,002.11	\$ 335,220.40	\$ 96,476.32	\$ 2,594,698.83	\$ 250,565.56	\$ 2,033,311.44	\$12,040,231.12	
1	Ackley	34,885.00			37,040.00	7,031.51	11,348.53	73,420.00	1
2	Ackworth	620.00			620.00		254.54	1,184.54	1
3	Adair	5,839.43			5,839.43		9,319.87	36,270.11	2
4	Adel	5,929.51		1,000.56	6,930.07	6.50	10,992.12	40,399.70	4
5	Afton	18,496.50			18,496.50		14,830.21	38,287.70	5
6	Agency	1,094.07			1,094.07		1,226.25	3,091.76	6
7	Ainsworth	23,186.52			23,186.52		343.60	5,411.16	7
8	Akron	1,910.22		794.00	2,704.22		4,809.78	15,822.20	8
9	Albert City	1,033.06			1,033.06		28.01	1,061.07	9
10	Albion	42.00			42.00		281.39	1,300.75	10
11	Albanseth	261.76			261.76		4,420.80	15,389.05	11
12	Alden	1,522.81			1,522.81		1,746.70	5,512.15	12
13	Alexander	273.00			273.00		729.00	8,039.80	13
14	Alerton	45.10			45.10		9,709.00	16,756.80	14
15	Alhambra	671.15		8.54	679.69		14,568.20	60,438.77	15
16	Aita	81.25			81.25		5,202.48	8,675.67	16
17	Aita Vista	216.00			216.00		3,929.84	15,861.21	17
18	Alton	782.48	8.24		790.72		1,489.45	3,708.00	18
19	Altonna	184.00			184.00		482.80	7,404.24	19
20	Alvord	170.00			170.00		5.01	683.24	20
21	Andover	19.50			19.50		1,394.87	3,297.08	21
22	Andrew	209.00			209.00		6,000.98	58,584.50	22
23	Anita	890.20			890.20		9,872.50	19,038.08	23
24	Ankeny	351.00			351.00		8,051.00	35,270.89	24
25	Anthony	680.70			680.70		6,599.27	18,041.60	25
26	Applington	1,042.38	27.90		1,070.28		4,345.40	7,966.22	26
27	Arcadia	513.00			513.00		84.38	3,030.52	27
28	Archer	257.31			257.31		1,334.37	5,028.29	28
29	Archie	112.00			112.00		1,256.22	2,901.69	29
30	Arcadia	132.54			132.54		136.44	1,567.18	30
31	Arispe	42.00			42.00		2,120.05	13,545.51	31
32	Arlington	473.07			473.07		6,876.77	17,393.18	32
33	Armstrong	924.95			924.95		7,839.44	38,031.00	33
34	Arnolds Park	3,210.24	6.30		3,216.54		884.84	5,940.72	34
35	Arthur	225.25			225.25		6,100.92	19,819.43	35
36	Ashton	6,744.42			6,744.42		794.27	1,861.08	36
37	Aspiwall	181.00			181.00		162.12	1,467.50	37
38	Atalissa	145.00			145.00		2,600.78	7,480.74	38
39	Atchafalaya						11,019.45	18,042.72	39
40	Atkins	1,241.52			1,241.52		6,016.16	30,563.27	40
41	Auburn	518.00			518.00		251.12	1,075.12	41
42	Aurelia	5,289.24	36.00		5,325.24		28,413.07	76,032.00	42
43	Aurora	258.91			258.91		451.25	14,650.73	43
44	Aurora	796.25			796.25		4,009.50	8,779.80	44
45	Ayrshire	434.02			434.02		762.04	18,516.35	45
46	Badger	108.00			108.00		788.10	2,819.00	46
47	Bagley	531.56			531.56		1,831.67	4,817.49	47
48	Baley						1,000.00	2,359.00	48
49	Baldwin	250.00	192.50		442.50		10,973.37	27,008.90	49
50	Baneroff	626.05			626.05		1,460.07	5,348.97	50
51	Barnes City	1,010.00			1,010.00		964.18	1,649.47	51
52	Barnum	128.00			128.00		78.70	957.27	52
53	Bassett	62.00			62.00		789.86	6,777.28	53
54	Batavia	252.60			252.60		6,991.27	87,542.50	54
55	Battle Creek	7,660.66	2,183.45		9,844.11		19,775.80	59,773.94	55
56	Baxter	1,314.97			1,314.97		8,236.29	13,775.49	56
57	Bayard	431.00			431.00		1,461.80	1,869.72	57
58	Beacon	56.00			56.00		358.90	2,359.00	58
59	Beaconsfield	77.00			77.00		12.30	2,200.20	59
60	Beaman	133.10	35.48		168.58		2,803.73	4,235.71	60
61	Beaver	328.50			328.50		17,720.59	73,602.56	61
62	Bellevue	1,778.87			1,778.87				62



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1920 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
121	Obiseca	1875	592	5,382.65	700.12		
125	Charter	1890	245	42.00	145.25		
126	Chillicothe	1881	136	237.79			
127	Churdan	1894	1897	9,003.20	478.75		
128	Cincinnati	1875	1,172	2,856.08	181.00		
129	Clare	1892	227	1,400.28	8.42		
130	Clarence	1894	628	5,124.04	26.40	89.90	
131	Clarksville	1874	1,002	10,413.23	1,454.79		
132	Clayton	1901	191	576.95	188.50		
133	Clearfield	1882	646	3,475.23	296.65		
134	Cleghorn	1900	217	1,840.16	252.50		
135	Clemona	1876	276	1,419.44	125.00		
136	Clermont	1875	656	8,755.07	492.00		
137	Cliff	1882	251	409.99			
138	Clover Hill (Via Valley Jet.)	1921	242	277.70	47.76	12.23	
139	Clutler	1901	345	3,466.45	1,122.45	108.00	
140	Coburg	1894	879	925.02	72.00		
141	Coggon	1892	1895	516	795.00		
142	Cola	1881	572	7,355.80	238.00		
143	Colesburg	1890	331	1,120.85	179.50		
144	College Springs	1875	626	2,797.58	197.50	1.00	
145	Collins	1894	624	5,707.45	428.00		
146	Colo	1876	630	5,651.06	188.70		
147	Columbus Junction	1874	1914	663.70	6.00		
148	Columbus Junction	1874	970	24,010.60	557.60		
149	Colwell	1921	82	684.84	111.00		
150	Conesville	1878	325	1,278.65	471.00		
151	Conrad	1896	591	7,851.36	596.53		
152	Conway	1879	276	1,680.28	87.00		
153	Coon Rapids	1882	1,234	10,084.30	1,496.15	185.40	
154	Coopack	1873	250	224.15	22.00		
155	Coralville (Via Iowa City)	1873	328	3,612.78	159.13		
156	Correionville	1882	1,025	1,702.49	680.25	100.00	
157	Corwith	1886	556	11,125.13	318.00		
158	Corydon	1882	1,746	21,579.89	1,024.45	2.74	
159	Cottler	1912	100	738.99			
160	Coulter	1900	205	2,090.60	246.58		
161	Craig	1911	194	1,812.87	392.10		
162	Crawfordsville	1901	338	3,550.84	1,496.79		
163	Crownell	1890	164	829.82	45.00		
164	Crystal Lake	1898	624	1,633.04	254.00		
165	Cumberland	1893	619	3,096.40	730.00		
166	Cunningham	1906	124	591.97	331.02		
167	Curlew	1902	182	1,250.80	195.25		
168	Cushing	1892	388	7,327.61	455.45	8.60	
169	Cylinder	1865	145	1,828.87	154.00		
170	Dakota City	1876	392	3,516.11	684.62	26.56	
171	Dallas	1911	712	2,380.16	419.06		
172	Dallas Center	1899	827	6,652.63	618.70		
173	Dana	1906	122	795.73	15.00		
174	Danbury	1881	680	9,565.67	421.00		
175	Danville	1901	392	3,373.33	81.00		
176	Davis City	1877	1896	6,394.24	591.00		
177	Dayton	1908	282	1,219.44	292.33		
178	Dayton	1871	711	14,089.03	2,007.79		
179	Deatur City	1875	1892	371	1,259.50	137.81	
180	Deham	1883	333	2,176.55	704.33		
181	Deo River	1887	1915	454	5,587.28	200.00	
182	DeLande	1882	412	2,225.29	354.75		
183	Delaware	1915	623	261.81	92.00		
184	Delmar	1903	407	1,510.61	162.31		
185	Delmar	1876	402	1,991.17	373.63	270.91	
186	Deloit	1921	247	2,462.44	986.42		
187	Delphos	1921	96	168.14			

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1926—GRAND TOTAL

Number	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balances April 1, 1926	Grand total for year	Number
121	30.00			6,112.46		4,451.02	10,563.08	124
125	44.22			225.23		2,985.24	3,210.47	125
126				237.79		184.07	421.86	126
127	1,120.07	2,000.00	10.10	3,150.17	1.63	8,616.58	11,768.38	127
128	40.00	4.50		3,083.52		886.25	3,969.77	128
129	3,181.92	65.08		4,322.70	29.22	1,921.35	6,303.44	129
130	2,412.03			8,023.36		6,646.09	14,669.05	130
131	2,692.50			14,802.61		2,908.24	20,270.35	131
132	102.49			817.94		384.59	1,202.53	132
133		5,030.32		5,772.27	1.00	2,900.05	11,282.79	133
134				2,002.60		908.34	3,001.00	134
135			100.00	1,614.44	100.00	430.19	2,174.63	135
136	671.28			10,158.35	33.90	667.19	10,889.44	136
137				409.30		1,013.72	1,423.02	137
138				328.43		16.86	345.29	138
139	411.00			5,108.50		4,496.63	9,605.13	139
140				697.02	250.00	61.65	958.67	140
141	7,911.29			11,170.18		6,383.70	17,553.88	141
142	691.23			8,335.00	28.08	324.25	9,273.37	142
143				1,300.15	590.00	299.69	2,189.84	143
144	49.00			2,985.33		2,103.44	5,088.77	144
145	894.43	10,020.00		14,009.88	19.00	17,308.20	31,318.08	145
146	502.36	3.00		6,539.72	1.75	4,064.42	10,405.89	146
147	35.00			934.70		236.42	1,171.12	147
148	2,345.16			27,513.30	1,522.58	17,224.37	46,970.58	148
149				795.84		601.22	1,397.06	149
150				1,709.65		588.52	2,298.17	150
151	669.20			9,111.00		657.94	9,768.73	151
152				1,767.28		1,911.64	3,678.92	152
153	2,325.43			20,022.28	3.65	6,382.79	26,478.72	153
154				242.15		72.24	314.39	154
155	3,773.91			456.46		4,257.30	4,713.70	155
156	2,237.12			4,900.42		24,021.47	29,028.59	156
157	2,134.88			19,598.01	1,000.00	6,226.56	26,825.37	157
158	24,028.79			47,853.13	1,473.96	16,104.06	65,473.17	158
159				788.99		13.81	802.80	159
160	435.15			3,668.33		783.99	4,446.32	160
161	2,834.61			4,919.38	329.00	8,670.57	13,419.95	161
162	812.38			5,809.01		2,098.03	8,588.04	162
163				871.82		234.12	1,105.94	163
164				1,890.64		610.46	2,501.10	164
165	1,622.63			5,439.65		4,480.71	9,940.39	165
166			85.25	827.94	488.30	1,415.69	2,731.93	166
167				1,444.06		1,241.31	2,785.37	167
168	1,215.90			9,634.16	100.00	3,250.08	12,885.08	168
169				1,492.87		3,396.25	4,889.12	169
170	573.53			4,743.64		10,136.06	15,453.23	170
171		15.00		2,794.16		1,253.00	4,047.16	171
172	51.70			7,223.03		5,948.37	13,169.40	172
173				800.73	3.00	279.95	1,083.68	173
174	3,500.44			12,506.11		7,064.63	20,071.14	174
175	3,592.33			5,846.66		709.71	9,352.70	175
176	1,200.00			8,235.53		3,807.78	12,043.31	176
177				1,512.77		686.48	2,199.25	177
178	10,618.72	4,040.00		22,015.48	81.09	13,955.34	45,651.91	178
179				1,387.40	114.85	1,282.26	2,784.51	179
180				8,265.58		4,779.97	13,045.55	180
181				6,744.72	22.97	4,253.81	11,021.50	181
182				5,762.02		1,123.51	7,886.13	182
183				635.81		653.91	1,289.72	183
184				1,667.84	14.92	2,200.41	3,983.17	184
185	1,681.43	995.26		5,312.50		2,045.00	8,072.76	185
186				3,488.85		3,492.86	6,981.71	186
187				163.14		800.22	963.36	187

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION MARCH 31, 1927—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1926 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
188	Delta	1827		696	3,130.66	105.00	222.20
189	Denver	1896		458	4,969.15	222.90	228.24
190	Derby			277	1,164.30	50.00	
191	DeSoto	1875		309	2,147.00	367.00	
192	Dexter	1871		762	16,233.76	435.50	
193	Diagonal	1860		639	2,274.00	440.50	
194	Dickens			941	1,131.98	355.79	65.76
195	Dike	1823		438	2,830.64	427.21	
196	Dixon	1900		197	1,635.48	197.00	
197	Dolliver	1909		196	1,563.21	50.00	
198	Donahue	1900		97	671.50	101.00	
199	Donnan	1922		52	438.00	5.00	
200	Donnellson	1829		545	4,022.00	869.77	
201	Doon	1825		567	10,695.05	1,240.70	
202	Dougherty	1903		229	1,776.39	253.00	
203	Dow City	1884	1904	506	5,394.78	458.00	
204	Dows	1860		1,014	6,138.87	1,157.50	
205	Drakeville	1905		211	1,190.21	184.00	
206	Dumont	1860		700	9,649.64	761.40	
207	Dumcombe	1868		407	873.12	181.00	400.65
208	Dundee	1917		192	867.58	300.88	
209	Dunkerton	1869		903	810.08	823.00	
210	Dunlap	1873		1,820	18,705.61	2,219.42	
211	Durant	1867		770	7,969.43	4,029.94	2,109.90
212	Dysart	1881		1,029	16,954.56	610.94	1,988.43
213	Earham	1870		829	7,960.50	579.84	12,550.70
214	Earing	1862		213	1,903.17	209.00	
215	Earville	1888		613	2,983.68	288.50	385.50
216	Early	1883		546	6,788.85	693.00	
217	Eddyville	1847		856	7,208.28	1,456.80	1.00
218	Edenville (Rhodes P. O.)	1883		422	3,561.40	341.00	
219	Edgewood	1884		659	4,488.71	224.00	
220	Ehleron	1886		307	2,107.94	213.10	
221	Eldridge	1900		267	2,025.01	302.10	
222	Elgin	1892		623	6,198.77	580.38	
223	Elkader	1861		1,380	37,080.00	623.00	
224	Elkhart	1894		204	2,140.24	73.23	84.20
225	Elk Horn	1910		533	2,860.68	991.30	1,055.60
226	Elkport	1863	1904	193	1,213.77	123.60	
227	Elliot	1822		498	15,978.37	341.80	
228	Elston	1894		715	5,528.38	1,963.00	
229	Ellsworth	1815		415	2,543.38	401.63	
230	Emma	1807		841	12,169.09	429.33	12.00
231	Ely	1905		153	720.31	73.00	
232	Emerson	1856		459	2,432.00	1,582.50	
233	Ensworth	1880		666	2,718.00	198.00	
234	Essex	1865		785	4,795.00	402.70	
235	Everly	1902		527	7,738.70	546.45	
236	Exira	1868		223	10,423.24	982.25	8.00
237	Exline	1904		377	1,440.83	119.70	
238	Fairbank	1891	1910	690	3,924.48	437.20	
239	Farley	1829		642	6,130.18	394.21	
240	Farmersburg	1893		373	1,288.78	301.00	
241	Farmington	1880	1891	1,091	5,782.58	1,000.72	267.35
242	Farmhansville	1853		396	1,364.43	232.60	
243	Farragut	1878		635	6,180.64	314.31	
244	Fayette	1874		1,122	6,622.87	488.33	
245	Fenton	1903		371	4,022.32	228.00	86.30
246	Ferguson	1908		302	867.05	72.00	
247	Fertile	1838		254	2,232.36	176.00	
248	Ferrie	1913		243	589.12	4.00	
249	Floyd	1809	1915	373	2,373.59	334.00	
250	Fonda			1,112	54,364.62	1,210.63	
251	Fontanelle	1865	1865	769	3,789.94	769.00	

AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING APRIL 1, 1926—GRAND TOTAL

Total municipal	Total from	Total miscellaneous	Grand total receipts	Warrants outstanding	Cash balances	Grand total for year	Number
1,430.86			4,988.72		3,700.45	8,690.17	138
8,005.37		37.00	13,432.80	685.00	2,878.00	18,015.89	180
61.00			1,214.30		2,138.12	3,347.42	101
1,019.56		212.25	17,903.19		910.43	3,475.45	190
885.09	344.33		4,242.00	4,874.00	24,968.96	54,088.04	193
	565.43		2,058.65		3,711.46	5,740.11	194
9,822.37	300.00		13,516.72	100.00	695.94	14,222.66	195
	41.34		284.00		1,735.90	5,808.75	186
			441.10		2,154.31	2,978.01	197
			364.35		1,037.31	1,444.86	198
			443.96		1,008.31	1,613.26	169
			5,241.07		2,319.96	7,793.03	200
		112.78	1,934.52	700.00	3,944.36	12,948.06	201
			2,622.39		1,138.31	3,367.70	202
			15,769.39		3,441.05	19,009.31	203
			1,974.97	21.00	4,532.00	12,728.87	204
			1,284.21		532.23	1,816.44	205
			1,028.43	7.80	2,042.32	13,561.49	206
	821.12		3,454.88	1,306.25	105.75	4,866.93	207
			1,188.73	87.50	751.69	2,007.22	208
			1,043.98		248.62	1,292.60	209
			30,104.62		12,419.11	52,523.73	210
			15,737.68		331.81	30,627.69	211
			34,091.61		17,009.98	62,601.59	212
			33,024.37		6,513.14	41,537.51	213
			5,828.75	5.40	1,673.00	8,505.22	214
			7,964.23		5,022.05	15,677.38	215
			7,339.45		11,289.30	31,065.40	216
		3,602.41	2,352.50	5,119.30	1,564.10	36,807.05	217
			871.11		1,576.24	5,786.30	218
			1,123.00	500.00	375.80	6,711.61	219
			5,835.71		2,802.43	9,305.43	220
			134.30		2,237.05	8,636.34	221
			4,128.15		2,237.05	9,677.82	222
			615.81		3,282.91	6,482.14	223
			4,326.64	910.40	42,945.13	54,882.14	224
			2,694.22		908.65	11,136.94	225
			9,609.82		1,656.22	15,623.67	226
			1,513.25		608.92	3,636.30	227
			21,727.42	1,600.00	10,674.82	32,402.24	228
			3,491.28		3,491.28	3,491.28	229
			9,158.35		2,601.61	12,759.96	230
			15,057.45		12,531.61	26,364.88	231
			1,342.27		658.92	1,484.12	232
			1,039.90		5,005.20	11,660.32	233
		16.35	809.60	14.77	658.00	1,484.12	234
			28,145.32		3,005.20	31,150.52	235
			633.79		366.81	3,638.04	236
			920.57		8,651.76	14,769.44	237
			8,677.10		16,735.31	23,097.63	238
			1,337.65		12,751.34	24,334.49	239
			72.32		902.11	5,854.01	240
			1,098.90	2,763.00	2,829.30	15,154.78	241
			7,960.18		5,797.21	13,495.51	242
		122.40	1,072.89	29.38	57.86	1,737.64	243
			1,994.39		7,158.98	10,975.30	244
			5,240.72	801.61	4,475.80	11,881.62	245
			773.71		6,867.12	14,176.38	246
			2,860.06		8,438.63	19,307.80	247
			6,011.77	85	9,445.72	26,098.34	248
			2,400.08		750.50	4,274.11	249
			1,438.36	169.48	1,000.36	2,915.94	250
			562.12		1,526.20	4,303.79	251
			2,707.29	500.50	16,609.79	28,773.50	252
			10,283.76		11,026.49	26,839.40	253
			10,960.31	31.75			

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1926 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
252	Fort Atkinson	1805		821	1,418.88	220.75	
253	Fosteria	1912		129	1,234.34	47.59	
254	Franklin, Via Donnellson	1874		105	160.61	118.72	
255	Prasez	1904		421	719.80	190.32	
256	Fredricksburg	1854		602	5,861.74	295.42	
257	Proderika	1890		301			
258	Protonia (Via R.F.D. Letts)	1921		183			
259	Premont	1882		602	3,721.92	250.00	492.16
260	Galv.	1915		196	851.20	216.00	
261	Galva	1867		650	13,627.28	828.74	
262	Garber	1904	1907	142	1,000.59	126.40	
263	Garden Grove	1879		618	4,229.65	296.11	343.80
264	Garnaville	1907		244	1,514.16	250.19	434.00
265	Garner	1881		1,312	62,524.27	1,068.71	
266	Garson	1828		402	1,722.00	282.75	
267	Garwin	1890		545	2,309.59	661.04	
268	Geneva	1903		202	1,428.86	146.00	
269	George	1889		912	12,360.62	522.12	
270	Gilbert	1904		242	2,289.91	121.42	
271	Gilbertville	1917		268	650.42	742.46	
272	Gilman			449	5,100.27	820.21	
273	Gilmore City	1887	1890	905	19,405.22	370.00	
274	Gladbrook			929	11,019.14	968.62	1,413.35
275	Gladwin	1873		869	12,748.00	2,046.27	14.00
276	Goldfield	1887		730	6,471.64	808.73	
277	Goodell	1899		201	1,282.44	267.01	
278	Goose Lake	1908		146	1,308.19	121.00	
279	Gowrie	1881		944	10,628.96	887.34	
280	Grandtanger	1880		859	5,152.32	545.88	701.92
281	Grafton	1896		249	2,910.47	340.00	
282	Graft	1912		72	34.50	83.00	
283	Grand Junction		1908	1,008	9,232.51	719.26	25.00
284	Grand Mount	1884	1900	466	677.08	1,065.00	984.04
285	Grand River	1881		431	2,646.52		
286	Grandview	1901		301	1,940.95	166.52	
287	Granger	1905		322	1,802.67	245.00	28.00
288	Grant	1912		288	799.97	214.85	
289	Grant City (Via Auburn)						
290	Granville	1891		363	7,728.48	322.60	79.45
291	Gravety	1887		636	214.65	130.00	400.44
292	Gray	1884		191	1,606.20	22.50	
293	Greely	1862		372	5,510.72	250.00	2.75
294	Greene	1859		1,259	19,267.22	1,225.25	14.90
295	Greenfield	1876		1,774	15,483.42	1,962.85	
296	Green Island	1904		124	208.68	148.00	
297	Greenville	1910		124	624.91	98.00	
298	Grimes	1864		409	1,875.98	433.72	10.00
299	Grissold	1881	1901	1,103	11,287.91	1,137.20	
300	Grundy Center	1877		1,770	23,232.30	880.14	
301	Gruver	1913		136	786.74	60.00	
302	Gurneey	1900		149	960.02	247.30	
303	Guthrie Center	1881		1,824	15,007.47	2,508.44	127.26
304	Guttenberg	1867		1,036	7,728.15	5,281.82	1,233.79
305	Haibur	1907		187	226.88	167.10	
306	Hamilton	1900		302	272.26		
307	Hancock	1891		208	1,124.57	318.70	175.24
308	Hansontown	1901		206	1,427.16	181.30	
309	Hansel	1919		160	728.23	44.00	
310	Harcourt	1896		369	2,526.76	598.50	
311	Hardy	1915		143	1,049.00	77.25	106.71
312	Harper	1901		228	866.29	128.00	
313	Harper's Ferry	1902		259	1,284.59	172.00	
314	Harris	1898		2,991	6,100.86	371.50	
315	Hartford	1912		238	792.41	6.00	2.00

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1926—GRAND TOTAL

Total municipal industrial receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balance April 1, 1926	Grand total for year	Number	
30.00			1,689.57		200.92	1,000.49	232	
			1,451.84	200.25	4,778.28	6,436.47	232	
			276.20		49.00	255.35	254	
			910.12		117.00	1,027.72	255	
9,996.73	300.00		14,811.94		1,022.96	15,104.80	257	
65.28			66.28		214.38	279.70	258	
			4,464.98		1,722.92	6,187.91	259	
1,240.00			2,667.20		175.27	2,792.47	260	
132.78			16,191.72		10,883.81	30,075.53	261	
		12.75	1,206.74	850.17	.32	2,147.23	262	
			90.00		5,020.57	9,417.30	263	
			28.00		3,900.86	2,870.16	264	
2,428.80			66,731.78		25,829.18	97,539.96	265	
			2,835.21		3,210.63	5,285.38	266	
			479.45		9,500.38	10,955.47	267	
		12.75	1,974.36	187.74	2,256.75	3,801.11	268	
			960.02		15,682.77	2,862.56	16,550.60	269
			684.78		320.27	3,488.41	270	
	13.40		1,424.23		2,932.41	2,147.23	271	
			2,078.32		9,004.84	521.73	14,200.80	272
			2,100.19		22,875.51	2,600.61	30,235.79	273
			16,711.30		37,028.37	7,458.00	23,160.30	274
			1,387.20		4,618.25	10,911.01	17,476.46	275
			1,849.45		1,649.45	2,862.80	12,470.65	276
			1,429.19		1,429.19	1,769.27	2,940.52	277
			2,078.21	318.13	15,948.18	12,221.46	29,170.90	278
			5,152.32		1,411.66	15,695.12	29,474.90	279
			2,836.97		6,003.54	5,530.07	280	
			117.30		1,032.56	1,032.56	281	
			1,428.21		117.30	158.00	275.29	282
			11,425.08	800.00	8,907.08	21,222.69	283	
			1,934.20	2,102.69	11,101.28	17,269.40	284	
			2,117.80		1,695.94	9,117.84	285	
			2,107.50	1,509.03	2,107.50	2,959.20	286	
			3,410.34		6,483.41	6,692.40	12,147.81	287
	3,675.00		4,989.82	129.00	112.14	4,321.58	288	
			79.45		8,122.92	5.01	10,477.78	289
			1,255.25		2,810.44	1,150.23	3,966.67	291
			269.32		1,968.22	302.20	2,250.36	292
			2,569.50		1,009.42	7,622.68	24,254.60	294
	1,800.00		16,478.35	209.96	1,695.94	28,981.80	295	
			6,908.26		28,573.59	98,941.80	296	
			546.68		187.13	732.81	296	
			2,236.00		2,445.69	4,971.60	297	
			1,210.78		829.75	1,007.48	298	
	1,800.00		17,141.46	19.00	9,943.00	27,099.60	299	
			29,076.12	.65	15,002.20	44,079.16	300	
			846.74		56.91	904.88	301	
			1,303.22		22,810.55	2,186.20	302	
			21,290.51	4,208.26	22,810.55	47,889.41	303	
			37,028.37		3,242.03	41,280.13	304	
			23,208.88		2,007.22	6,320.39	305	
			2,092.00		3,206.97	1,285.68	3,206.97	306
			14.20		1,121.80	2,509.59	2,509.59	307
			1,618.56		1,000.22	2,628.28	2,628.28	308
			1,628.16		22.72	1,015.14	2,628.28	309
			2,094.24	2,045.42	8,474.92	1,874.53	10,549.47	310
			2,412.70	6,700.00	2,369.50	13,775.96	311	
			1,150.47	61.00	295.21	1,475.67	312	
			782.40		1,266.29	2,929.10	313	
			919.10	350.98	1,419.66	1,419.66	314	
			800.41		2,015.00	2,815.41	315	

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
316	Hartley	1888		1,242	49,314.24	1,701.40	
317	Hartwick	1912		113	483.18	50.05	
318	Harvey	1903		429	1,453.58	86.62	
319	Hastings	1877		301	2,078.43	115.00	
320	Havlicek	1858		305	2,305.00	10,304.53	
321	Hawkeye	1885		837	4,462.83	337.63	4.00
322	Hayesville	1916		110	1,108.10	54.00	
323	Hazleton	1893		546	2,156.17	200.00	
324	Hedrick	1882		806	12,164.43	487.89	
325	Henderson	1853		234	941.63	144.00	
326	Henry	1883		102	456.80	114.00	
327	Hills	1906		302	472.07	124.10	
328	Hillsboro	1916		309	907.32	232.10	386.14
329	Hinton	1907		207	928.74	278.50	806.23
330	Holland	1877		204	1,128.08	86.00	
331	Hoisteln	1883		1,372	61,948.67	2,568.60	
332	Holy Cross (Via N. Boena)	1898		101	224.33	182.53	
333	Hopewille, Via Murray	1896		92			
334	Hopkinton	1870		729	4,303.48	100.00	
335	Hornick	1870	1915	1	1,876.08	538.00	
336	Hoppers	1860		594	5,175.64	6,278.69	
337	Hubbard	1881		753	5,194.64	514.00	1.85
338	Hudson	1868		425	7,247.97	2,427.00	255.00
339	Hull	1880		916	10,827.36	3,402.18	
340	Humston	1881	1917	1,039	19,157.77	1,438.14	
341	Hurstville	1882		113	212.04	50.00	
342	Huxley	1902		373	5,615.50	681.00	
343	Imogene	1881		253	2,354.84	793.05	
344	Irwood	1883		751	1,912.24	905.78	4,881.00
345	Ionia	1891		671	1,287.80	1,287.80	
346	Iretan	1890		764	9,864.22	655.00	
347	Irwin	1892		310	2,088.84	296.55	
348	Jackson Junction	1897		127	1,097.45	8.00	
349	Jamaica	1891		280	1,080.30	1,150.00	
350	Janesville	1865		312	1,384.95	88.74	10.50
351	Jepp	1876		716	7,460.33	589.85	10.97
352	Jewel Jet. (P. O. Jewell)	1880		959	10,450.40	2,474.04	
353	Jolic	1913		224	2,397.89	244.40	
354	Jolley	1890		300	1,800.34	112.00	
355	Kalona	1890		891	5,549.22	1,523.20	
356	Kamar	1899		266	2,914.35	313.49	
357	Kanawha	1902		645	12,760.13	19,789.69	10.00
358	Kellerton	1881	1896	258	3,500.27	130.50	
359	Kelley	1892		190	2,117.50	96.15	
360	Kellogg	1873		574	5,630.67	337.50	133.71
361	Kensett	1894		394	1,799.68	485.50	
362	Kent	1908		159	1,884.82	114.00	
363	Kenwood Park	1888		507	8,169.46		
364	Kewanee	1890		850	4,884.00	487.00	
365	Keota	1873		1,037	9,307.13	3,698.83	
366	Keewick	1912		267	1,181.71	230.00	
367	Keystons	1884		624	5,378.84	415.00	
368	Kimballton	1908		859			
369	Kingsley	1884		1,118	24,490.27	1,188.50	
370	Kinross	1868		143	978.81	80.00	
371	Kirkman	1889		167	1,460.38	118.00	
372	Kirkville	1882		226	897.97	191.78	
373	Kron	1900		283	1,420.38	117.00	
374	Krylme	1900		455	17,145.20	1,859.73	28.00
375	Kulerin	1921		151	800.98	130.00	
376	Knowlton (Via Diagonal)	1903		133			
377	Lacoma	1890		448	1,813.37	263.40	
378	Ladora	1880		270	2,461.20	516.06	
379	Lakota	1912		402	2,375.54	408.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1926—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balances April 1, 1926	Grand total for year	Number
58.84			1,599.04		448.85	388.06	317
50.00			3,238.43		867.24	3,065.67	319
5,442.41			24,714.19	75.00	29,620.45	29,620.45	320
1,437.41			6,731.88		827.48	8,792.07	321
			3,416.17		3,256.79	3,256.79	322
812.66			13,494.05		2,584.91	16,049.86	324
	600.00		1,774.75		2,490.38	2,490.38	325
			670.50		1,700.38	2,371.66	326
48.58			645.15		1,034.54	1,680.00	327
	29.59		1,615.15		1,479.83	3,095.00	328
4,546.08	3,813.22		10,431.57		922.76	11,024.33	329
			1,214.08		374.75	1,788.83	330
			71,771.26		52,718.85	124,490.11	331
	309.00		836.36		74.23	800.56	332
1,154.37			5,632.05		4,636.41	10,308.46	334
4,287.78			6,371.86		6,212.73	12,584.59	335
683.04			12,136.37	41.85	4,576.63	17,154.85	336
1,381.89			6,991.25	6.90	7,724.47	14,722.25	337
6,278.90			16,306.87		11,130.92	27,337.79	338
			16,229.54		9,746.97	19,976.51	339
	8,162.40		29,124.52		5,401.22	37,385.74	340
2,025.92			282.04		276.98	899.02	341
228.19			6,424.75		1,210.41	7,735.16	342
			3,147.86		1,029.90	4,177.76	343
2,602.00	7,055.58	1,039.80	17,156.60	1,080.10	126.00	18,236.79	344
	400.00		3,574.67	600.00	79.34	4,254.01	345
444.50			10,684.31		2,283.80	13,368.11	346
5,417.90			8,403.29	437.22	1,305.28	10,146.79	347
			1,105.45		110.23	1,215.70	348
			3,141.80	30.37	1,961.83	5,133.08	349
			1,574.19		38.75	1,612.94	350
	150.00		9,322.77		2,987.00	13,379.48	351
1,241.62			14,400.11		6,104.11	21,622.76	352
1,219.07	250.00		2,402.25		7.75	2,400.00	353
2,089.42			4,031.76		1,863.58	6,615.34	354
637.91			7,739.32		33.02	8,005.30	355
559.26		60.00	3,877.10		2,804.11	7,711.21	356
10,253.72			45,799.59	204.10	11,490.92	56,000.61	357
			3,490.77		2,410.31	5,841.08	358
			4,381.05		1,841.34	6,222.39	359
			7,911.48		7,645.48	14,696.96	360
			3,359.15		1,416.25	3,774.43	361
		100.00	1,898.82		1,367.48	3,106.27	362
		7,380.79	15,520.22		6,696.21	22,216.43	363
4,166.82			9,277.82		11,361.44	20,639.29	364
2,005.02			15,361.28	107.38	2,744.11	18,113.77	365
			1,411.71		8,149.95	4,574.70	366
	2,225.00		8,696.50		2,567.97	11,194.47	367
			28,778.11	7.00	22,775.11	51,490.48	369
3,622.60			678.81		175.22	884.13	370
			1,873.41		1,611.28	3,484.69	371
291.00			699.75		901.37	1,001.19	372
1,639.27	163.50		3,062.12		4,261.56	7,323.68	373
725.25			19,761.18	121.50	6,229.05	26,111.78	374
			985.05		2,203.78	3,191.71	375
			7,866.80		4,594.53	12,461.33	376
5,750.15			12,194.03		4,223.05	8,217.08	377
1,915.50			3,769.04		2,974.43	5,773.47	378

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1928—GRAND TOTAL

Number	Towns	Date of In- corporation		Population 1926 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
330	Lake Mills	1886		1,598	10,354.24		
381	Lake Park	1862		730	11,486.60		9.25
382	Lake View	1897	1912	896	7,070.46	8,251.42	
383	Lamont	1885		1,643	17,536.74	538.80	27.40
384	Lansett	1862		560	4,323.41	320.50	2.76
385	Lanesboro	1873		1,352.82	243.29		
386	Lansing	1903		394	2,628.39		
387	Lansing	1899		3,471.55	2,687.10		224.38
388	La Porte City	1871	1867	1,400	16,146.54	1,250.54	
389	Larchwood	1863		424	3,987.50	864.57	
390	Larabee	1866		150	1,441.40	114.09	
391	Latimer	1911		349	2,292.98	318.51	
392	Laurel	1903		203	1,030.82	149.50	
393	Laurens	1890		864	1,921.41	673.82	4,149.13
394	Lawler	1871		677	1,811.07	271.07	
395	Lawton	1910		340	2,317.02	228.00	1.00
396	Le Clair	1879		739	8,632.78	621.00	502.92
397	Ledyard	1865		244	3,540.85	277.71	
398	Le Grand	1891	1911	326	1,473.36	180.52	
399	Lehigh	1883		1,068	6,211.90	1,360.10	
400	Leighton	1878		128	342.15	36.60	
401	Leiland	1895		143	829.22		320.71
402	Lenox	1875	1,211	15,926.44	2,901.46	325.00	
403	Le Roy	1904		171	729.78	24.00	
404	Lester	1860		376	3,330.81	537.25	
405	Letts	1877		388	2,172.33	100.00	
406	Lewis	1874	1881	675	2,311.98	925.77	
407	Libertyville	1910		323	1,368.14	184.00	
408	Liddellia	1893	1909	212	2,005.16	318.36	
409	Line Springs	1876		562	2,037.16	835.88	
410	Lincoln	1913		156	2,973.84	339.23	
411	Linden	1860		280	3,561.32	242.07	
412	Linnville	1871		634	2,550.76	153.00	
413	Linn Grove	1912		403	3,404.53	318.36	
414	Lisbon	1874		843	19,154.92	374.76	1,182.45
415	Liscomb	1874		239	1,459.10	354.60	
416	Littleport	1907		188	603.38	195.25	
417	Little Rock	1884		602	6,629.26	264.37	
418	Little Sioux	1883		414	226.96	194.60	
419	Livernore	1881		911	1,097.73	983.56	5,064.31
420	Lockridge	1913		238	712.84	216.77	32.73
421	Logan	1876	1,432	36,970.40	1,773.95		
422	Lohrville	1888		719	39,194.92	9,382.66	
423	Lone Rock	1869		169	1,029.82	4,217.81	5.00
424	Lone Tree	1862		679	5,173.61	847.96	2.66
425	Long Grove	1918		151	872.47	80.00	6.44
426	Lorimer	1860		601	4,020.09	214.48	
427	Lost Nation	1900		541	10,485.11	504.48	943.86
428	Lowell	1867		100	2,758.56	1,086.91	37.22
429	Low Moor	1867		703	6,362.52	701.85	279.98
430	Luzon	1867		250	3,111.49	1,127.77	
431	Luzon	1911		280	1,411.29	192.85	
432	Luzon	1866		558	1,997.58	244.00	
433	Luther	1868		434	1,751.15	45.30	
434	La Verne	1867		531	3,366.91	851.72	25.44
435	Luxemburg (P. O. Vienna)	1912		104	625.46	95.10	
436	Luzerne	1866		188	461.04	78.00	201.60
437	Lynville	1872		452	1,824.07	329.20	
438	Lytton	1911		364	4,374.54	441.64	
439	Macedonia	1862		276	1,878.33	337.00	
440	Machesburg	1866		317	636.62	95.50	
441	Magdalen	1868		288	976.42	261.27	
442	Malcolm	1862		281	3,694.08	148.28	
443	Mallard	1860		241	2,612.12	943.32	

Total municipal industrial receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balances April 1, 1928	Grand total for year	Number
2,335.71			14,098.00	24.61	16,049.64	30,172.85	280
2,117.21			14,307.96		8,101.10	22,409.00	283
24,434.00			30,503.77	4.48	20,528.27	60,528.27	284
4,396.66			25,790.43	32.74	25,823.78	40,214.48	285
828.87	278.64	1,021.19	6,686.68	15.00	1,234.77	7,037.03	286
172.39			1,708.41	1,475.84	506.23	2,700.00	287
			1,700.39		447.14	2,211.38	288
2,717.31		1,029.40	14,329.74	25.26	3,074.56	18,128.44	287
			17,307.08	500.00	1,679.11	19,476.19	288
			11,420.14		8,401.58	19,821.72	289
6,568.07			5,303.74		6,662.37	6,662.37	290
3,308.28			5,308.97		1,782.77	5,126.43	291
916.07			1,901.33		1,677.61	2,877.61	292
23,837.04	18,370.46		16,308.46		28,153.66	87,228.02	293
			9,271.12	3.50	11,149.09	11,144.71	294
			3,083.05	100.00	1,632.23	4,816.95	295
			5,080.00		945.01	5,114.00	296
			2,084.28		520.08	2,604.36	297
			1,081.91		707.50	2,276.80	298
			14,125.30		9,623.02	33,818.28	299
			1,339.80		215.92	2,566.81	300
			1,946.22	1,000.00	1,132.36	2,635.58	301
			32,395.92	7,337.48	5,194.50	44,944.50	302
			753.78		117.82	871.60	303
			6,948.37		5,374.97	12,323.34	304
	80.00		3,275.83		3,644.34	5,917.17	305
			4,876.18		2,435.94	7,312.12	306
			2,317.05		607.48	2,924.73	307
			4,100.50		2,092.20	7,192.80	308
			5,337.44		2,247.24	5,574.68	309
			2,554.90		284.85	2,839.85	310
			2,805.23		1,448.79	4,254.02	311
	4.29		2,705.78	1,008.10	3,801.86	3,801.86	312
			3,722.80	10.00	4,073.87	2,806.70	313
			23,301.46	3,764.91	5,755.19	32,821.56	314
			125.00		2,820.70	5,178.05	315
			704.91		730.19	1,434.79	316
			1,102.45		375.06	1,477.51	317
			7,829.81	763.10	2,398.45	11,961.36	318
			3,801.73		182.04	3,983.70	319
		301.00	16,418.33		14,523.09	39,902.02	320
			1,145.50		164.78	1,310.28	321
			49.45		22,787.09	123,180.82	322
			100,125.54	272.79	20,248.65	32,537.57	323
			37,266.22	17.00	9,027.91	7,325.91	324
			0,392.90		5,787.29	12,141.08	325
			7,353.80		2,328.52	4,941.25	326
			1,917.74		972.30	5,236.90	327
			4,394.57		4,940.84	17,734.70	328
			806.06	30.33	2,507.54	6,919.35	329
			4,311.81		2,514.28	6,901.50	330
			8,249.71		2,263.50	6,218.19	331
			4,865.18	1,000.00	805.39	9,265.31	332
			1,694.14	3,814.00	976.96	6,805.10	333
			2,241.38		544.49	2,786.07	334
			2,194.11		297.64	2,790.75	335
			15,625.49		9,414.81	25,297.81	336
			629.56		362.60	963.65	337
			1,025.49		1,090.13	2,112.62	338
			2,064.77	9.70	198.81	2,842.78	339
			5,271.35		2,112.33	7,484.30	340
			1,224.90		2,263.50	6,218.19	341
			725.12		600.13	1,295.23	342
			1,297.02		135.03	1,472.05	343
			4,156.87		2,374.96	7,531.82	344
			694.79		2,418.20	7,560.40	345
			4,130.15	16.95			

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
444	Maloy	1902		105	344.71	50.00	
445	Malvern	1872		1,257	30,943.74	320.42	
446	Manilla	1887		1,218	15,492.01	4,420.00	
447	Manly	1888		1,475	4,115.00	2,750.28	
448	Manning	1880		1,710	22,687.27	1,923.90	
449	Manson	1877		1,429	63,650.02	951.68	
450	Mapleton	1878		1,333	32,240.08	3,033.11	19.00
451	Marathon	1892		508	5,028.27	217.54	
452	Marble Rock	1881		441	1,441.54	441.23	422.60
453	Marion	1882		1,056	12,808.03	1,231.00	
454	Marne	1892		235	2,035.29	186.00	
455	Marquette	1889		829	4,269.70	494.00	
456	Marquette	1887		198	1,055.25	107.80	
457	Martinsburg	1887		209	863.48	10.00	
458	Martensdale	1920		131	709.78	79.40	
459	Marysville	1875		290	168.44	56.00	
460	Masonville	1901	1915	228	913.08	100.00	
461	Masonville	1887		254	3,500.90	283.50	
462	Matlock	1897		110	908.96	3,134.00	
463	Maurice	1891		287	3,729.89	297.00	
464	Maxwell	1883		735	4,610.89	795.50	
465	Maynard	1887		426	3,313.89	244.90	
466	Mayeville (Walcott P. O.)	1909		70	226.62	161.00	
467	McCallisburg	1929	1921	292	2,471.56	228.00	10.00
468	McCaustland	1909		102	813.31	95.00	
469	McClelland	1903		156	1,000.00	280.00	
470	McGregor	1890		1,290	11,332.50	1,338.18	.45
471	McIntire	1922		337	1,773.37	429.83	1.78
472	Mechanicsville	1877		828	12,184.18	1,039.14	
473	Mediapolis	1875		839	7,391.89	1,150.61	10.00
474	Melbourne	1895		464	3,708.55	509.00	5.37
475	Melcher	1913		1,248	5,623.05	1,355.00	
476	Melrose	1886		488	2,303.27	373.75	
477	Melvin	1901		312	1,907.41	399.00	
478	Menio	1882		449	1,814.96	351.50	
479	Meriden	1874		239	1,423.71	106.00	
480	Merrill	1894		663	9,120.37	719.77	
481	Meservey	1893		245	1,980.48	343.00	
482	Meyer	1901		402			
483	Middletown	1874		134	1,050.00	60.00	
484	Miles	1893		337	3,728.94	269.47	492.00
485	Milford	1892		1,163	11,203.32	782.29	409.50
486	Millersburg	1911		243	766.35	183.25	
487	Millerton	1916		198			
488	Milo	1880		590	3,000.00	326.50	1.00
489	Milton	1885		835	4,874.66	375.82	
490	Minburn	1890		520	4,011.37	223.20	
491	Minden	1890		384	8,473.41	617.86	
492	Mingo	1908		272	2,120.41	221.25	
493	Mitchell	1875		219	443.44	418.00	
494	Mitchellville	1875		773	4,602.08	90.12	
495	Modale	1892		409	2,925.84	380.50	
496	Moody	1881		461	2,908.85	481.75	
497	Moneta	1903	1917	83	786.13	185.50	
498	Monmouth	1894		188	954.14	181.45	
499	Monroa	1897		1,079	15,622.35	23,394.23	536.00
500	Montrose	1879		868	12,770.28	502.50	1,810.23
501	Monteuma	1898		1,323	17,274.07	1,479.00	43.60
502	Montour	1870		378	2,239.15	87.30	
503	Montross	1876		616	1,891.22	340.00	
504	Moorehead	1892		356	1,932.40	216.00	
505	Mooreland	1890		179	1,468.79	128.00	
506	Moravia	1880		848	2,668.78	990.35	
507	Morning Sun	1880		847	8,909.30	251.00	768.48

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1926—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balances April 1, 1926	Grand total for year	Number
1,752.00			394.71	69.97	117.15	581.83	444
29,000.48			13,526.19		3,200.23	19,656.44	445
3,116.96	8,306.00		49,422.49	2,587.58	22,416.25	74,425.23	446
6,517.00			9,880.78	250.90	5,488.51	15,722.00	447
8,709.10			29,384.00		23,192.64	61,577.54	448
18,809.38	380.00		78,376.87		100,022.62	38,022.62	449
9,761.85			14,535.27	1,143.20	4,708.58	80,386.24	450
1,005.20			15,007.06		10,808.18	31,815.91	451
5,288.75			3,370.90		15,785.32	19,156.48	452
519.80	821.90		37,715.83		11,992.86	28,815.43	453
1,210.53			8,503.11	624.87	2,295.04	6,491.02	454
			5,944.21		479.31	6,423.52	455
			1,143.05		487.41	1,630.46	456
			903.48		257.59	1,161.07	457
			200.00		1,914.55	2,024.72	458
			234.44		188.50	412.94	459
			1,015.08		178.87	1,193.95	460
			3,726.00	18.43	924.50	4,746.00	461
816.14			4,850.12		357.40	5,240.52	462
406.49			1,456.38		82.01	4,575.29	463
			6,680.00	2.30	9,473.23	18,255.61	464
			4,324.25	645.00	1,067.63	6,036.28	465
			637.90		571.17	1,308.97	466
			5,407.25	1.10	3,284.78	6,693.43	467
			908.31		1,417.37	2,325.68	468
			1,280.00		3,200.01	4,470.01	469
3,762.00			16,003.73	23.40	16,029.92	32,317.05	470
			2,204.68		791.94	2,996.62	471
			1,938.97		15,709.07	3,682.49	472
			11,675.13		478.00	10,215.01	473
	1,100.00		5,620.42		372.68	5,994.10	474
			8,303.06		4,027.27	12,618.25	475
			5,078.05		1,669.80	4,296.92	476
			14,846.78		4,967.01	38,500.20	477
		140.92	2,207.38		4,065.10	6,372.45	478
			1,599.71		1,803.46	479	
			11,628.74		11,478.29	23,107.15	480
		500.00	3,553.87		1,771.85	5,324.72	481
			1,110.00		407.50	1,517.50	482
			5,449.88		8,800.03	12,250.81	483
			15,005.27		11,486.97	27,093.24	484
			800.00		459.37	1,259.87	485
			10,202.32				487
			13,579.77		6,611.03	20,190.80	488
			5,230.51	462.58	5,065.66	6,779.75	489
			9,440.15	1.06	2,156.74	11,600.90	490
			4,734.10		6,454.40	6,454.40	491
			2,241.00		1,796.42	4,137.08	492
			801.44		591.84	1,393.28	493
	291.36		7,795.60		5,233.82	13,843.14	494
			108.25		988.87	4,643.37	495
			3,350.59		3,519.29	6,309.84	496
			3,350.60		971.63	1,078.63	497
			1,185.59		1,823.90	2,907.49	498
		23,806.46	67,671.90		9,483.28	77,154.28	499
			16,410.83		1,256.73	17,667.56	500
			25,739.96		7,479.32	32,219.14	501
		4,565.62	2,416.50		430.19	2,886.69	502
			428.17	1,200.00	536.94	4,296.24	503
			20,023.89		3,623.44	24,893.74	504
			2,293.00		3,142.96	3,142.96	505
			125.00		2,359.19	6,143.29	506
			1,384.65		6,417.43	26,222.12	507

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

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

Number	Town	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
508	Morrison	1884		171	753.00	759.50	
509	Moulton	1869		1,519	31,380.00	876.50	18.00
510	Mt. Auburn	1806		246	1,133.02	167.20	1.80
511	Mt. Ayr	1,677		10,616.27	408.77	408.77	5.00
512	Mt. Sterling	1907		187	640.58	8.00	
513	Mt. Union	1894		150	1,122.12		
514	Mt. Vernon	1830	1890	1,499	15,453.80	8,262.21	8.00
515	Moville	1808		880	11,710.29	675.70	
516	Murray	1880		792	4,144.21	419.96	
517	Nashua	1869		1,227	30,500.66	746.24	200.00
518	Nemaha	1915		158	685.80	52.28	
519	Neola	1882	1919	862	5,924.21	545.42	
520	New Albin	1806		667	4,472.10	780.00	
521	Newell	1876		806	15,473.50	1,224.21	37.78
522	Newhall	1912		359	2,131.28	292.50	1,148.66
523	New Hartford	1882		465	2,310.77	415.00	
524	New Liberty	1900		109	809.63	194.00	
525	New London	1890		1,333	12,153.02	551.90	3,600.00
526	New Market	1882		646	1,958.79	730.76	
527	New Providence	1868		328	1,163.95	22.50	56.83
528	New Sharon	1871		1,000	15,465.12	284.20	
529	New Vienna	1896		242	821.86	190.80	
530	New Virginia	1900		402	2,154.48	201.50	43.06
531	Nichols	1884		904	2,471.45	866.78	46.50
532	Nodaway	1900		391	1,304.78	184.00	
533	Nora Springs	1875		1,112	12,465.98	1,125.00	622.46
534	Northboro	1908		718	1,102.24	246.28	
535	North Indiana Vista	1908		190		50.00	602.94
536	North English	1851		828	12,750.58	574.50	1,071.79
537	North Liberty	1909		977	1,623.81	88.29	
538	North Washington	1904		103	461.56	34.25	
539	Northwood	1888		1,409	8,684.65	607.50	
540	Norwalk	1906		312	1,280.90	95.00	246.53
541	Norway	1866		521	3,283.86	520.50	
542	Numa	1906		677	273.41	140.25	
543	Oakland	1882		1,104	11,905.86	1,442.50	13.25
544	Oakville	1902		413	3,291.65	212.50	
545	Obeysville	1851		615	10,619.61	581.42	
546	Oleboilt	1873		1,294	62,235.28	4,416.06	
547	Ogden	1873	1901	1,684	8,747.47	822.07	
548	Okeboil	1922		154	2,492.68	293.74	
549	Old	1900		205	1,699.88	250.00	504.96
550	Olin	1879		948	6,286.76	230.00	
551	Olin	1892		362	1,504.50	440.00	
552	Oleida	1912		114	422.07	12.00	
553	Omao	1888		224	1,498.63	201.14	140.42
554	Orange City	1,695		30,615.79	1,197.43	8.50	
555	Orchard	1913		138	946.86	100.00	
556	Orient	1882		427	1,512.11	394.24	912.28
557	Orleans	1895	1917	109	1,370.54	113.00	
558	Ossian	1870		849	11,525.97	4,019.58	2,816.00
559	Osterdock	1915		115	137.34	50.00	
560	Oto	1883		144	2,273.20	1,693.53	5.50
561	Ottosen	1908		187	865.04	104.50	
562	Owasa	1917		117	373.97	70.00	
563	Oxford	1880		335	5,782.80	444.70	287.80
564	Oxford Junction	1869		782	7,480.22	620.00	1,182.19
565	Oyens	1908		97	806.27	172.00	
566	Pacific Junction	1882		602	1,787.00	370.80	
567	Packwood	1894		391	1,959.94	250.50	
568	Palmer	1919		2,432	2,432.00	13,443.00	
569	Palo	1905		200	869.07		
570	Panama	1888	1891	294	2,333.34	198.00	
571	Panora	1872		904	8,372.67	600.20	8.00

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balances April 1, 1927	Grand total for year	Number
5,826.82	690.86		1,483.42		724.20	2,207.72	508
		1,873.16	30,280.50		6,208.00	45,816.00	509
			3,585.50		335.46	15,284.00	510
4,075.00			24,165.23		2,190.61	26,190.61	511
			584.58		978.24	978.24	512
			1,132.12		1,161.29	2,293.40	513
6,442.61			20,278.26		13,291.36	46,732.94	514
2,280.15			15,870.14		10,226.80	25,896.94	515
			4,564.17		6,862.80	6,862.80	516
			24,489.76		5,170.79	30,000.55	517
			688.18	4.29	692.30	1,200.00	518
			19,024.88	113.73	5,970.07	25,008.68	519
2,923.96			2,640.04	5,935.20	6,471.21	18,025.40	520
			22,430.96	7,099.00	1,294.71	30,825.67	521
	100.00		6,430.57	54.16		6,484.73	522
773.29	2,000.00		6,621.96	1,000.00	15,005.91	15,005.91	523
22.10			1,005.71		381.19	1,427.90	524
23,500.14			49,778.06		5,472.04	55,750.10	525
			2,608.50		1,127.68	5,206.22	526
			1,278.27		1,907.29	5,786.05	527
1.25	84.69		17,391.45	149.00	1,610.54	19,156.97	528
422.92	5,012.00		8,715.26		90.50	8,814.86	529
		1,258.78	2,309.94		2,212.91	6,612.80	530
			2,190.73		4,900.81	5,091.53	531
686.00			1,326.72		1,646.00	5,070.24	532
			10,767.58	25.61	19,684.24	27,177.92	533
2,129.96			1,365.22		389.81	1,708.28	534
			642.94		801.79	801.79	535
906.53			15,303.40	32.22	8,293.64	24,390.20	536
			2,679.55		1,191.53	5,761.08	537
		1,007.20	486.11		84.47	649.37	538
			12,182.42		30,081.46	35,263.88	539
3,803.27			1,700.42		1,933.85	2,904.28	540
			1,340.67		7,535.26	15,219.49	541
			1,113.86		435.62	822.04	542
		1.82		18.60			543
			10,495.50		8,430.71	24,900.30	544
			2,513.55		2,913.19	6,428.05	545
			12,250.22		5,430.38	17,176.80	546
	51.24		100,508.70		27,178.25	127,686.18	547
			25,301.72		18,794.76	43,525.11	548
			2,795.42		1,726.21	4,492.63	549
			2,364.84		1,967.18	5,722.02	550
			8,617.34	2,707.81	8,284.04	19,959.79	551
			1,944.20		240.40	2,184.60	552
			434.07		795.67	1,389.64	553
			2,148.58		3,670.36	6,818.89	554
			69,745.44		36,218.74	104,964.18	555
			746.90		2,543.26	3,290.16	556
			9,403.49		1,102.17	10,505.66	557
			1,393.54		590.84	2,319.88	558
			10,869.37	787.50	3,974.80	24,690.79	559
			136.34		16.71	315.05	560
			2,875.15		2,110.28	10,970.71	561
	44.63		7,966.13		2,428.02	10,414.81	562
			1,843.85		2,903.20	5,811.41	563
			443.97		49	444.48	564
			4,729.87		2,695.02	7,424.89	565
	11.70		19,971.35	1,816.31	5,220.56	15,119.12	566
	1,720.82		868.27		6.04	874.41	567
			1,217.80		609.40	2,761.50	568
			2,929.50		1,877.84	5,807.33	569
			19,758.74		9,527.42	29,286.16	570
3,880.53			667.07		77.47	865.24	571
			60.00		2,786.54	7,759.45	572
18,221.51	15,496.76		48,629.24	6,061.63	10,860.70	60,091.87	573

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

Number	Town	Date of Incorporation		Population 1926 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
572	Parkersburg	1874		1,119	29,016.66	702.00	100.00
573	Parnell	1891		286	1,302.72	219.00	
574	Paton	1883		411	1,778.04	84.24	
575	Patterson	1877	1913	122	604.05	61.00	
576	Paulina	1882		906	37,463.74	1,019.30	
577	Pauls	1888		423	2,138.56	137.00	
578	Peru	1897		241	1,126.91	295.30	
579	Petersen	1887		602	3,750.91	629.15	
580	Peterson	1893		636	6,797.49	2,798.10	
581	Pilot Mount	1887		258	611.34	225.10	5.00
582	Pioneer	1919		91	554.86	63.37	
583	Piogah	1904	375	3,104.16	919.05		
584	Plainfield	1895		282	647.30	121.00	
585	Plano	1916		219	696.77	94.80	
586	Pleasanton	1919		219	913.81	92.50	
587	Pleasant Plain	1900		178	390.86		
588	Pleasantville	1872		872	9,600.34	6,332.00	1,718.06
589	Plover	1915		368	2,675.07	522.96	
590	Plymouth	1900		468	1,633.53	68.00	
591	Portcharlotte	1902	1909	1,303	29,154.71	1,208.25	2,352.00
592	Polk City	1875		394	1,482.87	159.00	
593	Pomeroy	1884		844	24,093.00	5,065.57	
594	Popjoy	1908		217	1,469.78	106.00	137.00
595	Portsmouth	1884		854	2,521.15	329.40	
596	Postville	1873	1,030	20,977.18	1,905.03	313.11	
597	Prairieburg	1905		146	497.99	101.00	10.80
598	Prairie City	1869		773	8,912.44	886.00	2,873.00
599	Prescott	1891		428	1,879.27	76.00	
600	Prison	1890		659	7,454.73	1,099.86	2.50
601	Pringchar	1888		961	7,997.91	1,746.07	
602	Princeton	1894		434	2,628.15	184.00	
603	Promis City	1901		244	1,252.85	90.50	
604	Provincetown	1891		229	962.70	375.45	
605	Pulaaki	1893	1908	420	2,564.27	318.00	
606	Quasqueton	1869		398	1,192.71	324.00	
607	Quincy	1908		378	7,630.02	373.00	
608	Radiville	1891		41	4,730.29	494.74	5.00
609	Rake	1908		202	2,421.54	241.00	
610	Ralston	1903		172	1,066.62	50.00	
611	Randall	1864	1897	127	590.70	21.00	
612	Randolph	1891		463	1,738.75	249.65	25.72
613	Rathbun	1893		671	299.69	106.00	
614	Reasnor	1905		419	4,669.86	792.88	
615	Reedley	1914		237	640.31	94.15	560.24
616	Reedville	1887		876	676.24	139.50	
617	Reef	1881		704	9,136.21	2,275.24	7.00
618	Rehoboth	1877	1,417	21,663.88	772.50		
619	Reinhardt	1901		276	2,625.08	284.00	22.44
620	Remson	1887	1888	1,203	7,999.08	1,273.10	
621	Renwick	1891		463	6,579.76	297.71	
622	Riceville	1892		973	6,721.11	263.25	
623	Richland	1898		609			
624	Ricketts	1902		160	2,348.62	146.00	
625	Ridgeway	1894		350	2,629.42	297.71	
626	Rihard	1914		168	673.33	130.00	
627	Ringstad	1900		665	5,115.45	695.94	35
628	Ripley	1896		363	4,379.97	276.00	
629	Riverside	1875		688	9,601.38	430.45	16.90
630	Riverton	1910		606	2,478.96	399.60	
631	Robbs	1893		380	803.96	60.00	
632	Rock Falls	1868		98	142.56		
633	Rockford	1878		596	18,539.45	918.22	40.20
634	Rockingham	1919		1,278			

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1926—GRAND TOTAL

Total municipal industrial receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balance April 1, 1926	Grand total for year	Number
2,268.07	72,830.43	8.50	106,974.54	5.96	29,732.87	136,713.96	372
6,169.48			1,021.73		304.00	1,735.73	973
19,322.08		50.00	8,011.76		7,972.17	16,000.99	674
1,023.99			705.62	100.00	237.70	1,023.29	575
			67,716.32	2.00	61,227.03	2,308.80	375
			1,333.21		5,444.31	9,134.07	577
			6,409.90		2,177.19	3,510.40	678
			7,717.15	25.00	5,068.27	11,488.27	579
	45.00		2,869.59	14.80	20,739.26	28,481.41	380
			257.50		2,255.46	5,686.86	581
		82.85	6,002.10		733.72	1,071.60	582
			728.20		6,002.10	6,731.67	583
			791.63		2,906.86	2,745.11	584
			976.81		199.87	417.36	585
			300.89		77.01	497.90	586
			18,037.00		11,885.50	20,520.64	588
			2,384.63		2,644.20	5,406.80	589
		1,000.00	7,161.21		4,734.40	11,386.40	590
			61,135.28	1,341.00	28,587.56	90,833.91	591
			1,641.87		2,030.61	3,672.48	592
			47,077.00		27,000.00	74,077.00	593
			1,829.28		179.25	2,008.54	594
			8,593.18		6,132.73	6,132.73	595
		3,596.00	6,151.76	1,500.00	29,680.64	60,486.73	596
			31,712.90		4,195.21	16,909.11	598
			6,812.92	200.57	2,640.97	9,726.56	599
			18,719.98		774.96	13,194.80	600
			2,363.17	4,306.02	3,658.26	29,835.01	601
			12,107.00		362.81	3,164.96	602
			2,812.15		69.42	1,432.75	603
			1,262.23		522.22	2,307.30	604
			206.97		1,200.13	4,192.88	606
	11.25		1,487.21		121.62	1,608.82	607
			9,226.30		7,006.84	16,293.77	608
	1,300.81		6,088.26		1,908.62	5,051.47	609
			2,692.34	2,213.05	1,585.39	7,410.75	610
			1,116.03		70.67	1,187.29	611
	8.00		619.70		228.65	828.65	612
		1,800.00	8,066.54		2,296.47	11,363.01	613
			506.10		606.16	606.16	614
			6,277.91	170.75	309.00	6,799.66	615
			1,672.43		690.77	2,372.19	616
			1,005.74		234.49	1,240.23	617
			21,839.32	1,022.02	23,282.14	46,774.68	618
	496.00		25,200.32		20,513.79	45,774.19	619
			9,046.89	16.32	2,178.97	11,242.18	620
			3,334.73		2,628.53	15,037.44	621
			6,046.08		20,531.47	622	
		2,669.63	10,529.17	7,031.46	3,570.07	623	
			146.00		223.70	1,069.13	624
			438.08		364.93	3,071.07	625
			890.32		9,359.68	626	
			51.76		1,325.01	2,190.01	627
			1,030.53	2,122.00	9,989.84	37,989.84	628
			3,380.27		2,626.00	7,092.26	629
			632.25		1,675.71	22,626.81	630
			80.36		2,790.00	5,597.56	631
	2.70		892.63		184.47	1,069.13	632
			142.56		223.70	364.93	633
			16,648.18	625.00	8,359.59	27,621.17	634

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
630	Rock Valley	1888		1,242	13,565.78	1,265.25	
637	Rockwell	1881		754	5,066.15	653.50	
638	Rodman			140	644.60	115.50	
639	Rodney	1861		161	907.49	30.00	
640	Roiland	1788		138	12,449.57	336.38	
641	Roife	1853		161	2,779.52	566.85	
642	Rome			170	308.17	43.19	
643	Rose Hill	1877		250	1,068.07	151.00	
644	Rowan			77	476.94	100.00	
645	Roxley	1902		369	950.40	169.14	
646	Roxley	1929		208	671.32	194.08	54.06
647	Royal	1910		350	4,094.40	301.00	
648	Rudd	1906		422	7,195.56	219.00	
649	Runnells	1843		370	1,615.62	287.48	
650	Russell	1882		658	3,357.50	121.69	
651	Ruthven	1885		753	7,159.40	746.50	
652	Rutland	1907		227	1,931.23	165.76	
653	Ryan	1901		236	3,665.40	265.50	1.10
654	Ryan	1876		640	15,002.83	953.35	442.15
655	St. Anthony	1867	1907	312	608.07	114.00	
656	St. Charles	1875		411	1,622.72	122.00	
657	St. Lucas	1900		340	430.25	108.00	
658	St. Mary's	1902		146	461.00	339.49	
659	St. Olaf	1901		161	1,560.02	156.79	
660	St. Paul (R. P. D. West Point)	1845		80	68.84	309.12	
661	Sabula	1894		969	1,213.99	296.50	
662	Salem	1833		383	3,063.32	156.00	
663	Sallis	1880		1,372	11,684.41	1,497.39	
664	Saunder			82			
665	Sandyville (Via Mio Rfd. No.)			611	2,496.30	470.60	1,249.54
666	Saunderville	1904		152	1,197.61		
667	Schaller	1853	1892	733	5,862.85	11,730.99	
668	Schleswig	1892		445	12,866.46	96,269.36	
669	Seranton	1830		908	6,169.86	534.86	
670	Searsboro	1876		165	649.61	73.44	
671	Sergeant Hill	1904		181	5,061.22	369.00	
672	Shambaugh	1892		1,152	291.73	73.00	
673	Shannon City	1828		333	2,095.22	551.50	292.77
674	Sharpsburg	1905		197	1,035.40	313.50	
675	Sheffield	1873	1908	1,036	14,040.36	1,963.94	
676	Sheddy	1877		673	25,948.27	430.40	
677	Sheldahl	1909		399	1,270.68	15.00	
678	Shell Rock	1875		798	5,808.94	302.94	
679	Shelburne	1874		671	2,561.54	225.80	
680	Sibley	1875		1,823	65,278.41	6,374.89	11.39
681	Sidney	1893		1,111	27,327.11	669.15	
682	Silver City	1889		439	8,125.17	185.86	
683	Sioux Center	1861		1,033	29,013.73	1,062.00	
684	Sioux Rapids	1882		690	12,323.09	1,236.93	
685	Sister	1865		395	5,145.08	370.40	
686	Sloan	1883		621	11,665.06	398.65	
687	Smithland	1889		376	1,685.38	463.77	
688	Soldier	1901		291	3,065.54	221.90	
689	Solomon	1877		484	4,671.35	786.00	
690	Somers	1908		126	607.54	407.50	44.77
691	South English	1902		347	1,204.37	211.00	
692	Spillville	1894		265	1,306.90	241.00	551.23
693	Spills Lake	1923		1,723	45,379.00	1,057.74	
694	Springville	1875		75	708.37	130.76	
695	Springbrook	1869		307	18,259.83	18,000.00	
696	Spring Hill	1901		284	395.28	349.00	
697	Springville	1912		642	4,404.17	275.84	
698	Stacyville	1900		549	2,060.13	402.00	
699	Stanhope	1897		421	7,627.07	728.39	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1926—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balances April 1, 1926	Grand total for year	Number
3,135.50	1,000.00		19,085.53		410.00	19,495.53	638
665.07			6,705.18		2,812.06	9,517.24	637
			760.19		812.46	1,572.65	638
1,301.72			2,241.21		1,195.00	3,436.00	639
15,377.21			20,524.96	3,000.00	16,258.17	43,782.23	640
1,006.80			12,254.51	309.57	4,482.44	16,046.97	641
			381.36		89.82	471.18	642
	800.00		2,019.07		36.60	2,055.70	643
879.10			1,479.15		1,814.25	3,703.38	644
			1,375.58		30.04	1,405.62	645
			869.50	300.00	300.00	1,369.50	646
4,098.50			9,083.90		2,181.42	11,265.32	647
235.95			7,759.58		6,050.19	13,779.77	648
			2,007.10		4,894.50	6,901.60	649
			3,225.80		1,119.00	4,344.80	650
1,631.60	100.00		6,001.50		7,304.52	16,006.02	651
			1,197.59		1,900.96	3,108.55	652
1,166.95	3,080.00		8,130.15		1,585.19	9,715.34	653
1,359.82			19,528.12		10,878.37	30,406.49	654
			720.07		179.60	899.67	655
73.90			1,868.05		425.50	2,293.55	656
			528.26		300.01	828.27	657
			670.40		7.47	677.87	658
			5,738.37		1,430.00	7,168.37	659
			436.95		69.39	506.34	660
9,679.80			11,250.25		5,475.29	19,405.34	661
			4,126.50		271.50	4,398.00	662
412.24			853.46		1,328.56	2,194.26	663
4,363.06			18,254.82	5,070.30	8,177.89	35,055.02	664
			1,197.61	860.00	16.38	2,063.94	665
2,179.56			21,569.23		28,554.96	50,124.19	666
1,166.79	1,038,412.36		22,530.61		11,534.94	34,065.55	667
1,948.00	2,200.00		10,375.77		170.72	10,546.50	669
			823.66		151.95	975.61	670
6,706.43			11,819.65	256.76	2,027.18	14,103.59	671
	21.94	48.06	1,623.05		471.79	2,104.84	672
			3,544.02	1.00	980.58	3,523.10	673
			1,290.15		1,024.92	2,315.07	674
			20,627.54		7,945.21	28,572.75	675
969.40			27,268.07	867.40	16,195.61	44,331.08	676
			1,262.65		1,371.22	2,633.87	677
1,362.80			8,154.82	5,013.29	821.60	14,861.21	678
825.91			3,749.39	2,007.00	7,423.53	11,172.92	679
107,638.79	112.38		179,613.72	56.25	18,692.88	198,319.83	680
5,456.27			39,297.14	4,634.92	14,884.01	61,816.34	681
			5,217.85		1,087.66	6,305.51	682
4,343.22			34,442.84	1,944.84	4,409.50	40,497.23	683
2,338.76		24.70	15,958.76	1,239.11	5,369.70	22,607.27	684
1,230.00			4,366.38	66.90	3,190.78	8,160.11	685
012.00			12,719.25		9,869.56	16,588.81	686
1,659.71			3,779.86		1,652.11	5,431.67	687
4,611.63			8,408.09		795.03	12,814.75	688
786.00			6,000.58		10,788.49	16,789.09	689
387.06			1,414.56		2,011.94	3,426.56	690
			1,307.97		807.11	2,105.08	691
126.35		9.65	2,325.16	4.28	2,015.69	4,340.85	692
8,265.07			37,662.21	1,197.84	49,243.00	104,043.15	693
22.50			661.62		266.40	928.02	694
			287.05		27.10	314.15	695
			642.53		63.45	705.98	696
4,770.01			4,770.01		809.72	5,579.73	697
490.15			4,511.29		2,451.80	7,063.09	698
794.78			9,160.10		2,570.02	12,530.73	699

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
700	Stanley	1914		149	1,200.48	70.75	
701	Stanton	1883		965	16,173.22	1,600.77	
702	Stawood	1899		645	4,408.61	186.95	
703	State Center	1867		979	15,805.21	6,700.55	12.50
704	Steamboat Rock	1875		403	1,203.01	156.00	
705	Steepport	1903		403	1,203.01	161.91	
706	Steekton	1902		122	765.35	775.29	
707	Stacy City	1881		1,439	16,648.08	608.02	20.30
708	Stearns	1899		648	764.88	2,058.88	424.40
709	Stratford	1883	1884	985	16,486.00	2,632.54	
710	Sturtevant Point	1887		1,126	13,964.91	8,972.17	1.50
711	Struble	1866		779	741.41	169.36	
712	Sully	1891	1904	807	5,957.39	128.30	2.50
713	Summer	1868		1,268	21,280.59	1,180.37	
714	Superior	1886		145	2,201.28		
715	Swainsdale	1882		823	8,064.88	3,434.39	133.71
716	Swan	1862		213	691.80	70.00	
717	Swan	1884		228	482.84	86.00	4.80
718	Swesa City	1855		1,659	12,422.90	904.79	
719	Tabor	1868		1,030	27,501.00	306.00	76.00
720	Templeton	1883		418	3,600.26	192.90	
721	Tennant	1915		118	1,134.00	71.87	
722	Terril	1900		408	3,018.00	777.30	
723	Thayer	1894		152	749.42		
724	Thompson	1894		509	4,633.15	876.15	
725	Thor	1900		981	3,140.71	317.16	
726	Thorburg	1900		388	2,960.78	444.00	39.00
727	Thornton	1892		303	473.56	216.45	
728	Thurman	1889		343	1,329.74	242.00	
729	Tiffin	1906		166	888.87	308.50	
730	Tingley	1884		302	1,023.90	138.00	
731	Tironka	1900		445	3,002.25	381.30	
732	Toronto	1909		130	622.31	168.40	
733	Traer	1875	1,400	17,702.84	930.18	930.18	96.65
734	Troyesport	1894		228	2,168.80	721.55	
735	Trippell	1890		890	10,427.01	640.00	
736	Trossdale	1917		194	305.47	63.60	
737	Trotto	1902		316	1,981.36	329.48	
738	Tubin	1900		150	345.71	152.00	
739	Udel	1903		182	1,022.77	48.45	
740	Underwood	1897		270	3,023.79	270.00	
741	Union	1874		577	5,954.97	870.00	
742	Unionville	1922		236	1,947.83	103.75	
743	University Park	1909		397	1,074.32	122.56	
744	Urbank	1901		391	1,197.06	492.75	
745	Urbankdale	1917		477	3,469.45	193.50	
746	Uta	1891	1899	584	14,407.32	617.94	
747	Vail	1875		589	8,445.43	14,092.50	
748	Valeria	1914		343	2,296.50	56.00	
749	Van Horn	1883		648	5,440.70	935.50	
750	Van Meter	1877	1882	550	1,755.04	218.50	
751	Van Wert	1894		442	1,851.47	218.50	
752	Vardon	1889		179	871.71	281.60	
753	Victor	1889		815	5,744.90	710.65	776.42
754	Vincent	1898		171	2,043.97		
755	Vining	1912		162	1,168.36	178.90	
756	Volga City	1896		490	2,659.64	377.50	
757	Wadonia	1895		351	1,212.33	85.50	
758	Walcott	1894		439	5,291.74	847.00	865.23
759	Walker	1891		459	3,059.74	307.28	500.50
760	Wallingford	1913		190	1,135.09	76.95	
761	Wall Lake	1880		795	10,901.23	1,074.93	
762	Walton	1871		913	19,340.32	873.56	
763	Wapello	1866		1,412	19,686.82	1,105.90	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1926—GRAND TOTAL

Total municipal industrial receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balances April 1, 1926	Grand total for year	Number
1,017.15	12,461.82		13,478.97		1,432.30	2,764.47	700
2,002.45			2,002.45		19,625.90	41,867.45	701
27,187.24			27,187.24		842.27	6,301.27	702
6,700.55			6,700.55	208.79	23,391.43	70,309.72	703
1,491.01			1,491.01		112.71	1,008.72	704
1,491.02			1,491.02	400.00		2,619.48	705
940.76			940.76		212.53	1,180.29	706
41,036.37			41,036.37	2,283.54	53,081.35	113,179.31	707
149.29	7,985.90		8,135.19		11,241.65	21,684.18	708
9,307.91			9,307.91	2,000.00	2,481.78	22,825.27	709
18,000.99			18,000.99	377.29	9,705.00	30,024.02	710
				915.61	16.25	2,285.71	711
194.46			194.46	6,292.40	6,289.00	12,285.46	712
2,379.80	12,353.37		14,733.17	2,400.00	17,025.23	67,180.80	713
2,229.24			2,229.24	5,514.97	2,306.00	7,821.02	714
1,749.52	22,200.00	300.00	24,250.52	30.00	15,636.22	47,923.24	715
				671.90	1,758.94	1,758.94	716
				572.64	390.70	764.34	717
2,306.43			2,306.43	1,020.12	8,481.71	25,005.00	718
1,422.55	18,836.59		20,259.14	1,089.15	16,295.59	67,420.84	719
482.73			482.73		6,442.39	6,442.39	720
628.96			628.96		1,916.24	3,801.90	721
785.82			785.82	1,807.35	7,795.44	13,843.80	722
					318.07	1,007.49	723
2,742.04	2,949.77	60.25	5,752.06		5,213.13	10,494.47	724
811.80			811.80		2,457.37	2,731.05	725
					1,049.41	2,106.30	726
					3,494.78	61.76	727
					1,778.74	1,560.00	728
					1,997.37	28.10	729
96.00	551.25		647.25	50	1,266.81	1,718.56	730
					5,417.48	1,030.80	731
					730.91	659.11	732
42,797.95			42,797.95	1,007.66	25,944.63	69,304.00	733
280.25			280.25		9,225.15	9,225.15	734
2,016.02			2,016.02		1,268.00	14,959.68	735
1,262.02			1,262.02		442.00	2,168.69	736
					2,063.56	2,077.19	737
					498.21	623.74	738
94.86			94.86		806.64	1,027.74	739
					3,025.79	2,279.59	740
		2.00	2.00		7,527.24	34.78	741
					1,101.68	1,200.83	742
					3,301.02	490.37	743
					6,270.12	3,494.71	744
					3,500.00	2,194.15	745
					37,453.40	2,149.22	746
					33,040.01	1,000.00	747
					2,522.50	28,247.60	748
					6,074.99	10,513.04	749
					5,480.71	494.20	750
					1,409.97	1,071.04	751
					10,738.25	19,158.66	752
	14,947.60	106.65	15,054.25		3,118.31	17,345.38	753
	11,006.92		11,006.92		190.61	13,005.90	754
					3,347.30	506.24	755
					2,288.14	861.07	756
					2,307.00	1,806.48	757
					154.47	422.96	758
					1,024.96	2,486.11	759
		22.50	22.50		8,199.43	760.29	760
					4,872.29	1,855.01	761
					3,213.04	100.00	762
				100.00	2,778.07	22,628.34	763
					20,784.75	5,065.74	764
					14,302.15	7,686.42	765
	2,674.00	323.32	2,997.32		8,068.72	30,686.29	766

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1927—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
764	Washta	1888		423	7,206.03	209.00	
765	Waterville	1912		306	1,833.14	116.00	
766	Watsons	1883		415	3,064.72	191.00	
767	Waunakee	1919		350	2,442.31	208.00	2,637.53
768	Wayland	1851	1890	468	1,679.19		
769	Webb	1901		231	958.05	428.50	
770	Webster	1900		165	515.57	111.3	
771	Weldon	1903		302	859.18	347.00	
772	Wellman	1883		882	6,292.88	1,023.50	
773	Wellburg	1897		467	14,673.73	1,210.00	1,208.08
774	Welton	1908		76	533.01	132.00	70.51
775	Wesley	1892		473	5,000.22	545.00	
776	West Bend	1884		645	4,721.27	288.50	
777	West Branch	1875		747	31,743.32	1,738.00	277.25
778	West Burlington	1883	1,304	5,537.91	857.50		
779	West Chester	1869		196	1,196.11	114.00	
780	Westfield	1904		210	1,041.50	314.00	
781	Westgate	1904		271	1,708.45	251.50	.50
782	West Liberty	1867	1920	1,710	7,809.42	41,010.71	41.19
783	West Mitchell (P. O. Mitchell)	1908		139	145.51	43.00	
784	Westphalia	1919		97	299.16	38.00	
785	West Okoboji	1900		35	1,728.28	20.00	
786	West Point	1868	1861	668	4,000.61	808.12	
787	West Side			383	3,355.67	247.25	
788	West Union	1877	1,901	37,038.30	2,143.11	1,000.00	
789	Whiteland	1858		554	2,797.78	484.00	583.98
790	Whiting	1883		627	6,607.52	534.00	8.80
791	Whittemore	1901		419	2,215.77	654.25	
792	Whitton	1889		234	1,030.04	114.00	
793	Willey (Carroll P. O.)	1913		91	279.70	118.00	
794	Williams	1863		968	9,159.47	559.50	3.00
795	Williamsburg	1894		1,280	39,791.30	1,142.70	11.00
796	Williamson	1894		286	944.25	394.91	
797	Wilton Junction	1881		1,146	10,979.36	3,069.87	2,130.06
798	Winfield	1882		985	21,830.69	208.00	
799	Winthrop	1911		573	2,668.08	529.77	
800	Wiota	1895		232	1,994.11	77.00	
801	Woden	1904		205	1,821.66	324.00	143.76
802	Woodbine	1877		1,363	34,283.91	437.77	
803	Woodburn	1878	1918	354	2,379.19	232.00	
804	Woodward	1898		984	7,883.22	395.50	
805	Woodstock	1895		311	1,063.48	331.75	
806	Worthington	1891		223	1,667.68	319.00	
807	Worthington	1873		682	4,135.43	805.44	961.30
808	Yak	1903		258	2,378.66	736.25	
809	Yetter	1901		127	536.40	107.25	
810	Yorktown	1866		301	2,079.92	276.00	
811	Zealand	1894		406	6,619.09	393.00	
812	Zwingia	1900		141	466.35	182.25	16.27

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1926—GRAND TOTAL

Number	Towns	Total municipal industrial receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1927	Cash balances April 1, 1926	Grand total for year	Number
1,794.30	400.00	1,236.36	5,457.90	705					
	438.28	3,694.00	2,000.00	1,019.30	6,713.30	706			
8,502.88	180.00	13,960.72	8,670.70	22,636.42	707				
		2,827.79	5,688.31	8,516.10	708				
	61.45	1,427.98	2,278.61	2,700.58	709				
		638.97	918.22	1,545.19	710				
		1,001.18	485.48	1,446.41	711				
		9,622.89	2,153.93	11,676.82	712				
830.73		17,234.19	8,935.20	26,462.14	713				
1,189.46		785.52	1,568.81	2,343.29	714				
		8,129.81	2,850.42	10,980.42	715				
		15,941.81	2,956.58	18,938.34	716				
	7,302.21	22,087.69	8,696.51	31,784.20	717				
	161.25	16,727.28	4,886.23	15,613.49	718				
	16.09	1,823.30	328.22	1,878.02	719				
		5,061.32	1,274.58	4,093.50	720				
		2,328.87	268.40	2,227.37	721				
		87,956.53	28,478.63	116,435.16	722				
		157.81	8.77	136.28	723				
		337.76	219.12	556.88	724				
		613.43	392.63	8,854.46	725				
9,070.06		15,226.70	7,920.00	7,997.94	24,444.73	726			
		75.00	3,088.02	4,308.00	8,676.00	727			
		6,063.96	31,740.83	2,586.11	39,384.10	728			
		1,317.25	6,153.06	247.36	9,614.15	729			
14,599.63		22,169.85	500.00	19,189.16	22,862.01	730			
2,823.97		13,718.96	3.00	8,329.15	22,042.14	731			
		1,120.04	1,336.99	2,457.03	732				
		368.70	653.11	1,021.81	733				
		12,162.43	6,378.45	21,640.88	734				
		2,843.79	38,790.85	36,032.25	74,724.10	735			
		1,841.16	1,856.41	234.89	3,122.46	736			
		30,845.63	186.56	4,727.21	35,759.40	737			
		23,603.70	2,325.70	29,929.38	738				
	1,039.11	13,379.27	366.43	13,775.69	739				
		2,071.31	2,774.29	4,845.47	800				
		1,290.41	1,932.81	4,702.32	801				
25.56		34,748.13	34,041.56	68,789.74	802				
29.05		1,610.15	200.12	1,810.27	803				
2,656.16		10,884.98	1,804.74	12,728.77	804				
2,671.91	14.00	5,864.64	9,235.89	15,101.23	805				
		1,952.48	414.48	2,366.96	806				
		1,084.18	2,582.42	9,235.77	807				
668.53	2,000.00	717.50	7,809.28	14,843.51	808				
		6,491.23	2,000.00	1,555.91	809				
		2,251.99	343.44	3,428.00	810				
		6,529.94	2,289.66	10,809.60	811				
327.85		665.02	669.28	1,334.30	812				

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTAND

Number	Towns	Total general government expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand Total.....	\$ 546,807.25	\$ 2,447,892.48	\$ 387,895.74	\$ 159,794.91
1	Ackley.....	1,101.12	99,018.91	2,754.00	492.27
2	Ackworth.....	60.50			
3	Adair.....	2,051.28	4,120.06	329.92	
4	Adell.....	1,359.51	19,000.50	1,514.47	10.00
5	Alton.....	706.72	12,151.17	471.60	59.36
6	Agney.....	351.92		319.00	150.00
7	Ainsworth.....	1,143.75	1,877.69	196.10	
8	Akron.....	1,242.26	13,647.26	1,415.08	27.00
9	Albert City.....	245.70	444.63	1,638.05	
10	Albion.....	142.74	213.36	206.71	
11	Alburnett.....	36.38	17.80		7.86
12	Alden.....	694.48	3,017.50	1,088.01	55.20
13	Alexander.....	523.85	285.30	99.85	
14	Allerton.....	307.80	332.27	1,051.51	19.56
15	Allison.....	324.10	1,894.12	147.40	
16	Aita.....	1,829.21	29,329.88	601.00	639.15
17	Alta Vista.....	109.00	4,617.72	166.40	10.00
18	Alton.....	821.40	1,104.12	5,700.85	139.73
19	Altoona.....	374.85	145.30	148.32	30.40
20	Alvord.....	1,382.25	1,389.57	82.73	
21	Andover.....	408.01	14.50	14.50	
22	Andrew.....	125.18	65.65	75.00	10.00
23	Anita.....	1,472.48	4,868.78	1,482.50	
24	Ankeny.....	208.12	1,438.62	340.39	245.35
25	Anthony.....	1,049.59	10,022.69	1,000.50	1,033.95
26	Applington.....	304.72	7,480.71	161.50	35.00
27	Areadia.....	831.70	142.18	843.00	
28	Archer.....	159.44		259.50	205.00
29	Aresala.....	236.41	2,600.00	37.59	
30	Arlon.....	294.27	307.29		
31	Arispe.....	124.69	65.43	12.00	
32	Arlington.....	452.87	2,071.38		
33	Armstrong.....	1,680.86	3,108.81	852.90	
34	Arnolds Park.....	1,782.41	3,809.35	988.83	1,264.84
35	Arthur.....	200.94	900.34	1,176.00	
36	Ashton.....	1,072.16	780.69	726.00	527.04
37	Aspinwall.....	177.29	100.00	69.00	
38	Atalissa.....	84.29		53.35	7.90
39	Atolstian.....				
40	Atkins.....	767.30	128.49	386.31	
41	Auburn.....	319.20	4,821.15	393.58	379.74
42	Ausula.....	674.36	39,706.00	690.39	497.55
43	Aurora.....	52.80		207.83	21.00
44	Avoca.....	822.37	5,775.00	1,907.69	5.00
45	Ayrshire.....	403.47	1,041.46	30.00	
46	Badger.....	613.90	1,829.54		
47	Barley.....	309.69	6,730.47	307.11	2.00
48	Barley.....	428.20			
49	Barneveld.....	524.62	373.30	100.25	
50	Bancroft.....	210.20	4,414.12	180.00	
51	Barnes City.....	279.00		180.00	
52	Barnum.....	100.44			
53	Bassett.....	153.96	135.00	18.75	
54	Batavia.....	1,161.66	300.00		
55	Battle Creek.....	7,244.22	5,974.29	3,359.71	4.85
56	Baxter.....	625.00	1,070.09	438.95	
57	Bayard.....	690.99	4,708.14	718.09	
58	Beason.....	310.34		18.90	19.64
59	Beaconsfield.....	82.36	1,274.59	21.00	
60	Beaman.....	247.22	12.50	12.50	10.00
61	Beaver.....	30.23	375.12	30.00	
62	Bellevue.....	1,206.23	37,228.50	2,069.31	110.22
63	Belmond.....	1,462.96	3,374.62	1,280.43	719.60
64	Bennett.....	758.27	8,283.78	375.00	21.00
65	Benton.....	80.50	100.52	10.20	

ING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—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, 1927	Grand total for year	Number
\$1,002,875.15	\$2,627,513.60	\$ 300,859.82	\$6,122,547.56	\$ 255,157.38	\$ 3,372,037.69	\$13,000,702.61	
2,948.26	6,029.30	706.20	24,429.37	8,763.53	13,949.48	77,132.28	1
146.29	187.80		419.25		764.25	1,184.54	2
1,374.64	15,023.90	883.86	24,322.79	3,043.00	8,324.32	30,370.11	3
2,047.09	3,923.97	2,902.35	30,417.80	1,219.01	8,662.85	40,309.76	4
1,607.94	2,273.37	8,902.06	30,531.85		11,700.00	38,922.75	5
1,803.06			2,674.88		1,316.88	3,391.76	6
1,433.50	455.25		5,515.00		805.41	5,411.70	7
8,210.49	9,479.00	602.50	29,423.49	4,299.77	10,127.85	43,901.09	8
309.66	1,731.28	1,278.72	7,997.19		7,997.19	13,822.26	9
700.55			1,422.26		225.37	1,647.63	10
640.36			791.94		422.84	1,130.78	11
3,436.17	5,314.70	356.74	13,800.80		5,438.22	19,239.02	12
1,009.87	1,822.38	2,598.48	1,923.67		1,923.67	5,512.13	13
5,009.17		25.00	7,320.00		784.28	8,052.88	14
1,967.59	6,919.13	64.59	11,897.00		1,044.80	16,978.80	15
1,181.22	2,917.04	19.75	20,359.25	4,484.80	29,754.72	69,476.77	16
1,213.23			6,113.54		2,402.32	8,675.67	17
2,964.22	2,343.90	662.20	10,654.57		5,306.94	15,801.21	18
2,250.29			2,949.05		847.25	3,796.03	19
2,002.29	308.15		5,113.24		2,291.74	7,404.24	20
142.30			564.83		18.43	583.24	21
726.89			3,060.63		2,296.95	3,297.58	22
2,007.74	40,800.32	1,350.00	60,128.46	2,741.74	3,714.29	68,284.00	23
2,705.27	2,025.00		7,080.70		12,908.38	19,012.18	24
1,019.04	4,456.20	711.30	20,469.20	49.40	14,092.14	20,210.80	25
1,643.80	2,796.72	30.68	13,471.14		5,584.68	19,041.82	26
1,015.97	306.00		3,190.83		4,823.37	7,906.27	27
422.84		59.90	1,227.19	725.00	68.34	2,030.23	28
1,498.81			366.72		1,167.61	5,828.25	29
266.72	575.00		1,732.27		2,168.12	3,901.49	30
336.03	247.50	84.21	1,059.96	901.21	6.71	1,567.18	31
2,204.49	6,021.79		10,867.00		2,738.52	12,545.52	32
5,445.01	2,497.39		13,735.57		5,861.01	17,362.18	33
4,281.91	14,069.81		401.52		3,144.54	8,125.41	34
907.18	2,002.15	3.00	5,022.01		15.11	5,040.72	35
9,963.80		750.51	14,400.00	229.00	5,954.63	19,619.63	36
679.10			1,015.29		955.03	1,581.08	37
371.29	533.41	55.44	1,104.82		862.69	1,469.50	38
2,906.72	150.00	940.98	4,304.19	609.96	2,272.69	7,480.74	39
81.71	2,234.00		5,988.96		9,682.78	15,042.72	40
1,742.78	1,023.31	5,400.01	29,221.18	87.14	6,943.08	30,262.27	42
1,492.78			1,870.41		98.72	1,975.13	43
3,892.57	7,507.68	807.29	20,414.45		8,059.12	28,473.67	44
621.04	1,844.22	605.25	3,849.18	9,700.70	1,161.85	14,064.70	45
	1,100.97		3,094.31		5,375.38	9,779.60	46
1,018.45	1,418.17	719.22	10,528.33		1,176.47	16,618.25	47
1,540.73			5,084.67		233.23	3,318.00	48
440.39			1,306.47		450.95	1,637.42	49
1,906.21	10,909.77		19,100.49		7,483.41	27,008.90	50
2,817.22	585.00		4,823.23		600.00	5,423.23	51
1,132.29	459.00		57.32		266.80	1,649.47	52
149.50			773.71		393.51	997.25	53
4,228.97		6.00	5,822.25		100.00	8,677.28	54
4,700.47	2,300.00	83,307.90	77,569.44	4,300.00	5,593.12	87,542.56	55
6,730.00	5,990.00	9.40	35,750.45		21,723.51	59,773.94	56
1,490.00	1,528.00		9,263.42		4,823.07	10,375.49	57
863.36			1,311.94		609.48	1,880.73	58
124.46	770.00		2,394.25		64.60	2,839.00	59
1,213.02		60.50	1,376.25		1,226.32	2,959.60	60
265.73	690.86	21.10	1,677.84		2,035.27	4,235.71	61
5,826.74	4,200.44	9,806.25	30,308.62		23,054.52	73,962.95	62
4,001.10	15,175.75	796.27	29,625.18		5,515.46	39,540.77	63
1,671.86	671.01	300.00	13,004.88		2,613.24	14,762.52	64
265.00			731.22		55.67	786.99	65

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
66	Berkley	2.00		10.07	
67	Bernard	155.45		24.00	
68	Berran	115.33		3.00	
69	Beverington	30.00			
70	Birmingham	122.80	219.25	216.88	
71	Blairsville	172.37		7.40	
72	Blairtown	432.97	1,514.11	775.90	156.01
73	Blakesburg	194.20		98.51	
74	Blanchard	1,290.10	1,045.71	609.37	118.40
75	Blencoe	280.80		0.00	50.20
76	Bloomington	230.42	1,009.20	456.64	7.93
77	Blue Grass	204.02		92.68	
78	Bode	819.85	5,163.88	180.00	25.00
79	Bonaparte	600.41	1,605.24	366.00	8.00
80	Bondurant	1,829.64	6,026.07	73.72	36.11
81	Bonham	38.25		204.91	
82	Boxholm	311.06		2,446.87	
83	Boyd	627.70	2,173.07	400.00	183.62
84	Bradleyville	288.91	178.21	212.50	5.00
85	Bralgate	621.12		347.00	82.00
86	Bradton	704.05	2,214.07	124.07	2.54
87	Brayton	204.51	2,218.46	348.00	
88	Breda	1,022.52	3,068.54	1,020.00	
89	Bridgewater	213.75		151.00	10.00
90	Brighton	2,000.21	2,700.17	43.99	
91	Bristol	822.27	225.00	73.00	
92	Britt	608.48	2,710.41	3,123.00	
93	Brooklyn	1,283.20	8,854.60	1,034.40	160.93
94	Brownsville	248.01	1,200.73	196.00	12.00
95	Buckeye	625.51		75.50	
96	Buck Grove	165.00	888.35	25.00	
97	Buffalo	432.13	2,744.80	237.30	
98	Buffalo Center	478.27	1,620.80	723.70	
99	Buena Vista	624.25	9,648.20	138.00	412.00
100	Bussey	674.44	62.80	62.00	
101	Calamus	245.03		783.41	25.63
102	Calender	266.13	2,261.63	105.00	88.33
103	Calmar	2,293.29	2,118.00	73.90	17,310.75
104	Callaway	543.46			
105	Camanche	505.70	950.79	78.50	
106	Cambridge	470.20	1,969.59	452.90	
107	Cantril	704.00		163.74	12.00
108	Carlson	115.50		60.00	
109	Carlisle	2,623.27	11,650.43	717.00	
110	Carpenter	40.70	1,242.39		
111	Carson	343.70	2,202.85	1,020.00	
112	Cassville	909.70	2,415.90	2,705.50	444.84
113	Casco	360.43	1,583.80	140.75	75.00
114	Castalia	212.82		82.87	
115	Castans	643.61	1,405.98	135.00	
116	Castle Hill (B. F. D. Waterloo)	285.95		206.73	
117	Cedar Heights (B. F. D. Waterloo)	617.56	5,012.31	324.40	
118	Center Junction	286.04		622.74	30.00
119	Center Point	415.87	1,803.17	280.11	
120	Central City	1,684.22	1,005.73	121.31	70.15
121	Charlottesville	710.52	260.54	188.00	
122	Charter Oak	1,944.27	2,240.22	1,288.32	249.40
123	Chataworth	118.70	95.94		
124	Chelsea	1,915.49	800.45	240.00	
125	Chester	114.22	892.51	134.50	
126	Chillicothe	25.55			
127	Churdan	520.07	2,474.05	2,842.00	266.65
128	Cincinnati	329.54	41.00	509.70	
129	Clare	110.19	2,435.37		
130	Clarksburg	861.45	2,882.05	300.00	
131	Clarksville	914.71	4,248.17	1,213.00	286.37

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of total expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number
53.00			68.56		208.00	1,405.10	69
440.75	977.61		1,207.91		10.00	1,612.88	67
270.00			404.42		107.00	982.08	68
73.00			83.00		247.00	333.07	69
1,794.28			2,221.51		699.60	3,213.16	70
1,211.45		113.69	675.40	1,553.17	675.40	2,748.26	71
2,523.95	2,863.61	85.00	7,899.12		3,022.94	10,912.90	72
1,097.00			1,289.20		3,280.00	2,779.00	73
2,403.27	55.00		5,403.91	263.00	618.20	6,247.19	74
830.40			1,183.79		1,001.00	2,289.81	75
1,222.03			4,528.43		2,023.41	7,239.04	76
1,001.00	105.00		1,000.00	27.00	1,023.33	2,753.15	77
2,394.60	30,823.19		28,247.17		11,060.00	39,416.83	78
1,207.14			9,771.79		445.08	4,227.47	79
1,792.33	670.25		9,288.18		286.20	9,251.44	80
406.68			619.74		821.69	1,471.52	81
534.28			4,212.15		1,705.40	6,017.64	82
800.85	7,437.94	371.35	11,001.28	139.00	1,218.02	13,778.70	83
993.94		45.43	1,621.69		135.21	1,757.20	84
388.29		600.00	1,779.78		286.20	2,065.98	85
348.52	2,648.50		8,406.50		4,268.40	12,774.90	86
1,029.27			1,231.42		1,844.81	3,275.70	87
374.00		980.00	7,700.07		4,486.64	12,186.71	88
1,226.67			1,621.42		1,910.12	3,541.25	89
388.29	2,648.50	802.00	8,950.40		6,257.67	15,208.07	90
348.52	2,648.50		16,016.44		7,795.82	23,812.67	91
1,029.27			1,029.27		30,915.23	41,790.04	92
369.25	250.44	13.10	17,487.00	343.00	10,274.41	28,300.26	93
3,612.74	622.32	96.13	3,832.14		2,160.18	4,711.66	94
269.81	4,918.50		6,034.66		136.81	8,717.11	95
371.26	505.00	62.57	4,294.74		2,270.76	6,797.50	96
2,064.46	270.00	262.14	7,740.27	4,149.23	544.08	12,434.30	97
1,468.30	2,623.17	1,267.07	11,069.10		11,069.36	22,138.47	98
2,204.45			2,204.45		1,234.03	4,089.12	100
1,278.57			4,420.04		2,005.02	5,005.06	101
5,253.89	1,122.50	18.25	9,741.75		6,111.50	15,858.28	102
4,276.17	2,300.00		7,029.90		26,295.00	33,324.90	103
1,482.42			2,793.52		288.70	3,049.02	104
1,252.90			2,009.25		1,216.17	4,134.80	105
2,556.80	601.42	606.14	6,761.70	1,784.07	1,565.76	10,101.62	106
1,222.77			2,222.77		212.98	2,037.53	107
277.44			451.42		165.80	618.62	108
15,540.30			15,540.30		2,628.30	18,238.00	109
15.51	889.29		2,261.95		2,257.55	4,619.50	110
1,222.82	9,029.79		14,234.78		6,227.50	20,462.28	111
42,226.25	11,824.73	266.28	56,316.62		1,288.15	57,604.77	112
2,084.21	1,051.30	20.00	6,006.16		6,008.42	12,014.58	113
884.00	110.50	400.00	1,799.15		492.27	2,291.30	114
2,188.20	1,242.75		5,029.90		5,480.74	14,180.14	115
914.00			1,999.15		1,282.43	3,281.58	116
324.40	17,284.82	263.71	21,202.10	1,601.60	8,567.68	29,301.48	117
620.00	773.70		2,022.45		1,276.22	3,298.67	118
2,603.98	252.19	255.53	5,009.78		5,437.48	11,289.21	119
5,046.75	2,928.77		9,975.67		4,829.70	18,829.80	120
5,024.18	535.00	20.00	4,266.72		4,129.70	8,429.43	121
2,692.00	6,042.22		14,160.56		4,025.01	18,765.27	122
20.40			308.12		428.74	636.87	123
1,286.00	1,107.50		5,281.52	310.00	4,029.46	10,561.98	124
950.13		74.50	2,175.87		809.47	2,985.34	125
279.13			47.97		47.99	95.96	126
5,911.13	5,074.77	2,000.00	19,180.10	10.10	2,770.28	21,950.38	127
2,181.22	200.45		2,261.24		605.69	3,068.93	128
2,686.81	710.00	62.08	5,027.64	40.73	3,225.07	8,303.44	129
1,391.04			8,423.71		6,224.04	14,647.75	130
1,391.04	2,834.88	10.44	22,422.54	1,127.00	6,829.90	29,270.85	131

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health expenditures
122	Clayton	381.96	343.94		56.07
123	Clearfield	6,250.10	305.97	607.35	
124	Cleghorn	284.21		210.00	4.50
125	Clemons	246.94	82.54	206.50	
126	Clemont	318.31	1,306.77	305.55	
127	Clio	457.50		5.00	2.50
128	Clover Hill (Via Valley Jct.)	30.43			
129	Cluster	415.90	788.80	444.00	5.00
130	Colburg	141.40		15.34	1.00
131	Cogoon	607.96	5,160.60	147.55	
132	Colo	1,658.88	808.82	304.73	
133	Colesburg	235.08		12.30	
134	College Springs	221.20	308.25	80.54	2.00
135	Collins	2,132.32	2,962.26	46.42	30.00
136	Colo	605.88	1,520.56	813.25	
137	Columbus City	207.20			
138	Columbus Junction	1,301.41	1,029.12	144.10	114.80
139	Colwell	3.02			
140	Conover	117.32		259.79	50
141	Conrad	195.45	3,800.55	1,123.35	35.00
142	Conway	1,302.50	585.28		
143	Coon Rapids	833.40	2,371.50	1,697.00	684.56
144	Coppock	61.82			
145	Coraville (Via Iowa City)	189.11			
146	Corringtonville	2,382.86	4,284.25	2,087.03	309.56
147	Corwith	1,045.24	5,700.02	128.00	319.80
148	Corydon	2,603.98	31,287.19	1,645.28	1,003.50
149	Cotter	10.00			
150	Coulter	603.60	465.60	111.50	
151	Craig	906.43	2,960.72	617.50	
152	Crawfordsville	244.79	1,302.78		
153	Cronwell	49.30			
154	Crystal Lake	816.42			
155	Cumberland	668.11	1,806.27	470.15	
156	Cunning	94.81		37.25	
157	Curlew	1,248.80	534.00		
158	Cushing	482.91	1,633.19	471.63	129.60
159	Cynder	204.50		45.51	
160	Dakota City	366.25	1,903.29	111.50	
171	Dallas	242.21		72.04	50.00
172	Dallas Center	1,305.91	207.95	274.03	
173	Dana	782.86		65.00	120.29
174	Danbury	472.30	4,221.39	965.50	58.20
175	Danville	269.30	2,030.31	12.00	
176	Davis City	284.11	2,309.98	498.23	
177	Dawson	440.00			
178	Dayton	815.60	12,359.71	4,634.50	140.70
179	Deatur City	121.80	48.00		8.00
180	DeBham	225.96	1,027.79	207.00	
181	Deep River	685.05	861.49	678.13	30.00
182	Defiance	1,302.32	4,088.08		
183	Delaware	41.85			
184	Delhi	974.08	24.86	100.00	
185	Delmar	918.52	968.74	60.00	48.00
186	Deloit	1,287.56			
187	Delphos			0.00	
188	Delta	040.08	238.82	790.50	71.71
189	Denver	412.68	6,621.77	38.50	71.71
190	Derby	183.94		59.12	
191	DeSoto	401.03	161.50	29.15	
192	Dexter	475.90	1,094.12	808.72	215.30
193	Diagonal	225.77	29,904.85	907.00	
194	Dikens	213.61	25.00	80.00	301.50
195	Dix	469.40	9,371.51	180.67	
196	Dixon	270.29		280.48	
197	Dolliver	227.67	860.16		

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number
			802.08		200.45	1,002.53	122
	272.11						
	2,309.04	135.00		9,744.44	1,546.83	11,282.79	133
	1,219.70		1,814.01		1,246.90	2,061.00	134
	774.50	125.45		1,483.50	280.00	2,174.00	135
	2,461.00	2,605.00		7,050.17	27.20	2,807.07	136
	301.00		1.04	808.10	205.69	1,013.72	137
	200.99			280.41		305.38	138
	1,694.00	325.00		3,012.48		9,000.13	139
	2,310.40		11.28	1,057.15		753.93	140
	1,409.66	175.68		10,832.24		6,501.54	141
	1,082.24	1,442.00	64.22	5,289.01		3,998.26	142
	618.95		66.75	903.54	900.00	226.00	143
	2,310.40		25.00	2,877.78		2,398.99	144
	1,074.00	207.50		12,513.30		8,583.25	145
	1,201.94	1,205.00	11.47	5,036.10	111.76	4,757.98	146
	944.30			1,121.55		169.68	147
	3,873.49	4,434.62	37.40	16,826.00		30,125.96	148
	326.61	37.50		1,057.15		188.59	149
	325.63	300.50		1,429.26		668.92	150
	2,006.20	2,630.83		7,797.40		9,708.73	151
	2,604.00	2,310.00	22.21	2,008.15		1,170.74	152
	192.23			14,002.56	5.05	12,471.11	153
	589.97	1,412.47		1,411.69		1,105.94	154
	1,328.25	1,548.50	57.00	12,677.48		17,214.55	155
	769.00	9,642.07	90.02	16,700.21	1,000.00	7,191.39	156
	2,017.73	11,817.51	207.26	50,712.38	2,284.78	11,475.31	157
	671.17			650.17		802.80	158
	1,122.25	800.54		2,610.03		4,446.20	159
	187.75	925.00		5,277.44		3,369.13	160
	2,527.74	1,308.00		5,424.52		8,838.04	161
	773.85			865.25		1,105.94	162
	280.27	380.00		2,150.69		2,691.30	163
	1,093.94			4,735.47		5,204.39	164
	130.25		24.02	309.24	885.81	205.45	165
	1,752.68			1,004.50		2,757.30	166
	1,294.28	2,218.61	8.75	7,529.10	225.00	5,150.80	167
	1,201.97	700.25		2,369.13		2,619.90	168
	678.42	1,077.50		4,439.96		5,699.10	169
	1,085.20	775.00	48.33	2,692.85		3,221.21	170
	3,445.75	4,166.00		9,241.77		12,160.67	171
	422.05			800.22		252.46	172
	1,500.23	4,725.26	618.77	26,228.57	319.99	7,022.18	173
	1,767.25	537.01	5.19	5,617.96		1,038.47	174
	1,024.44	800.00		6,184.90		6,550.43	175
	694.21	300.00		1,264.24		835.01	176
	2,307.80	17,975.80	95.53	28,913.70	523.30	40,001.91	177
	1,298.72			1,449.09	56.23	1,605.25	178
	2,869.12		82.27	2,849.12		1,609.85	179
	1,024.14			4,399.14		5,777.26	180
	2,263.97	801.01		2,504.62		2,504.62	181
	432.20			486.00	128.00	37.07	182
	771.61			1,870.55		2,890.41	183
	2,186.37	728.44		4,399.14		8,207.93	184
		890.50		2,468.18		4,378.17	185
	200.98			300.06		460.35	186
	2,983.21	5,732.70		15,924.46		8,899.17	187
	2,017.28	2,709.84	4.68	15,924.46	697.50	18,105.94	188
	1,097.70			1,309.91		2,317.42	189
	222.00	431.00	1,482.60	3,077.92		3,478.45	190
	1,087.28	11,738.67	28.19	17,719.24	232.96	27,431.46	191
	1,016.30	1,016.30	250.87	22,728.74		24,082.54	192
	2,762.72			3,781.54		3,273.11	193
	317.80	959.00	254.17	11,743.91	400.00	14,272.06	194
	803.27	779.00	41.24	2,679.54		1,514.21	195
	2.80	270.00		1,200.63		1,777.28	196

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
198	Donahoe	192.48	685.96	80.08	15.36
199	Donnan	94.27			
200	Donnellson	1,250.48	1,052.25	2,148.28	
201	Donn	1,292.25	2,407.59	3,699.84	
202	Dougherty	476.87	164.23	292.79	
203	Dow City	620.00	9,422.26	67.25	
204	Dows	483.03	2,956.24	1,692.42	302.29
205	Drakesville	167.60	25.72	21.00	30.80
206	Dumont	1,096.91	2,080.00	82.00	278.74
207	Duncome	237.29	1,322.22	240.00	10.00
208	Dundas	293.08		266.98	
209	Dunkerton	148.08			
210	Dunlap	1,408.79	9,745.29	1,476.44	27.74
211	Durant	782.19	5,315.90	606.60	
212	Dysart	238.80	13,408.94	1,508.75	564.20
213	Earlham	1,260.80	13,091.82	328.00	12,070.71
214	Earling	211.49	5,419.47		
215	Earlville	378.22	6,512.52	765.90	
216	Early	1,083.46	10,940.51	130.00	291.00
217	Eddyville	822.08	821.15	686.18	25.00
218	Eldonville (Rhodes P. O.)	229.24	792.49	759.08	19.35
219	Elgin	229.89	1,745.70	229.89	
220	Elberon	243.43	556.14	136.41	
221	Eldridge	187.80	2,776.55	101.00	12.20
222	Elgin	796.60	507.61	104.30	27.30
223	Elkader	1,703.98	8,280.23	1,180.00	
224	Elkhart	159.00	2,455.27		
225	Elk Horn	209.16	8,220.20	1,120.26	
226	Elkport	186.00			
227	Elliot	373.11	1,156.08	665.00	29.95
228	Elliot	258.37	21.83	117.63	
229	Ellsworth	1,035.11	4,703.63	351.22	
230	Elma	257.72	1,321.22	27.20	109.95
231	Ely	123.00		16.10	
232	Empson	1,858.77	22,137.29	237.85	
233	Epworth	204.00	1,216.74	58.70	2.64
234	Essex	546.25	1,806.12	1,165.50	85.00
235	Everly	104.15	6,434.28	270.68	96.72
236	Exira	808.25	1,082.00	2,226.01	257.80
237	Exira	209.80	125.00	145.88	
238	Fairbank	802.29	7,419.24		
239	Farley	641.70	700.00	1,180.00	850.00
240	Farmersburg	220.28	60.24	121.41	
241	Farmington	1,089.72	1,448.89	5,276.91	665.42
242	Farmshville	347.44	5,260.69	277.00	15.00
243	Farragut	1,116.97	1,308.42	227.20	0.25
244	Fayette	659.16	2,044.22	1,872.99	707.11
245	Feston	2,025.82	1,028.25		901.22
246	Ferguson	82.22	2,478.84		
247	Feris	604.45	371.57	60.50	
248	Florida				620.44
249	Floyd	118.20		121.26	20.90
250	Fonda	1,272.17	15,800.62	820.22	62.55
251	Fontanella	213.94	8,983.56	849.15	
252	Fort Atkinson	223.10	46.96		
253	Fostoria	101.00	147.12	4.20	
254	Franklin, Via Donnellson	24.60	4.95		
255	Fraser	122.40			
256	Fredericksburg	491.02	7,922.12	122.68	
257	Frederika				
258	Fredonia (Via R. F. D. Letts)	19.40		8.00	
259	Fremont	622.00		212.74	10.00
260	Gall	173.20		224.40	
261	Galva	1,205.21	4,868.81	1,255.23	50.00
262	Garber	42.40	50.20		
263	Garfield Grove	927.24	1,093.20	1,240.76	272.20

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Total department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number
285.00	210.00		1,258.21		1,734.85	2,993.06	198
665.56			790.35		722.13	1,517.69	199
825.92	880.00	50.72	8,790.04		982.90	7,722.05	200
1,248.13	7,191.50	402.96	12,492.14	1,750.00	2,804.22	18,048.90	201
226.81	173.85		1,420.65		1,728.70	19,700.21	202
1,157.47	3,209.00	97.14	14,527.85		2,291.75	17,236.10	203
3,182.28	3,482.00		9,897.38	25.45	3,276.00	13,173.87	204
759.95			973.74		842.70	1,816.44	205
2,262.74	2,251.75		11,202.90	7.20	2,222.79	13,562.49	206
729.14	96.25		2,831.17	1,200.29	4,286.46	4,286.46	207
772.12		822.26	1,422.10		585.42	2,007.52	208
724.20			872.26		220.00	1,202.26	209
2,947.22	8,017.02	600.27	24,688.11	2.24	7,236.08	22,522.73	210
6,982.20	5,222.26		21,497.77		1,226.67	20,271.10	211
3,412.56	12,544.48		861.65		29,280.22	32,010.21	212
981.60	4,020.72		22,122.74		9,494.07	41,527.11	213
1,271.00			7,112.92		1,242.40	9,355.32	214
2,939.59			10,460.44		5,210.94	15,671.38	215
1,278.51	2,161.25		15,742.73		11,490.31	27,233.04	216
5,126.19	21,280.88	3,167.21	33,902.27	827.63	2,629.50	36,531.01	217
1,914.20	843.75	825.23	790.73		5,789.20	6,711.51	218
2,000.22	1,160.00	27.00	5,620.28	940.40	241.72	6,711.51	219
1,207.22			2,169.40		4,223.00	6,392.43	220
1,281.64	1,025.26	38.00	2,985.50		2,240.25	5,225.75	221
1,020.13	3,107.00		5,626.05		9,292.81	10,918.86	222
21,420.67		200.20	45,084.27	8,292.06	5,271	54,282.14	223
1,079.00	1,000.00		4,659.28		6,170.90	11,180.94	224
2,704.21	900.00		15,701.25		1,922.43	18,623.68	225
700.28		205.80	1,142.88		1,721.25	2,864.13	226
1,711.20	19,144.20	5.00	23,280.20		9,121.42	22,158.78	227
664.21	120.00	1,705.97	9,009.23	312.07	109.28	3,491.28	228
1,827.20	1,828.60	9.67	9,616.81		2,948.15	12,564.96	229
2,023.12	8,202.20	201.42	12,021.90	12.00	32,021.86	30,301.26	230
1,162.26			1,213.01		1,452.12	2,665.13	231
2,700.20			27,222.27		3,227.25	31,150.22	232
947.02	903.00		2,201.50		505.05	2,806.55	233
1,682.42			2,225.25		9,474.00	11,696.25	234
281.25	6,428.20		15,819.31		23,927.61	25,516.92	235
2,701.69	2,580.60		2,705.28		7,625.26	14,224.49	236
1,491.44			3,700.00		291.42	5,284.01	237
1,122.26	2,272.20	187.42	11,973.71	3,152.50	15,124.28	15,124.28	238
2,717.75	1,442.00		1,287.32		15,425.21	17,727.64	239
722.20			1,970.40		519.77	1,459.67	240
2,241.27			2,278.12		4,370.22	11,893.62	241
1,089.72	1,203.00		2,513.20		9,929.17	14,170.26	242
1,441.44	2,781.26		2,511.81		12,257.74	12,257.74	243
2,944.44	2,222.21	203.00	10,242.22		8,292.22	12,257.74	244
428.67			5,224.27		10,704.27	16,008.24	245
702.65	245.00	22.20	3,020.62	688.20	552.29	4,274.11	246
296.22	150.90	220.26	1,461.99		141.96	1,002.23	247
268.44			2,582.44		224.27	864.71	248
267.26	1,227.20	2.20	1,714.97		4,203.78	5,918.75	249
2,645.20	22,906.26		70,008.43		15,675.47	88,772.50	250
2,426.22	1,523.00		14,022.92	22.00	12,125.25	29,200.49	251
1,227.27			2,227.22		222.17	1,999.49	252
1,441.44			1,227.22		4,620.26	6,416.47	253
2,944.44			227.11		82.40	305.54	254
786.46		6.00	9,972.25		100.27	1,027.72	255
1,222.06	1,047.26		5,620.41		10,924.80	12,545.21	256
2.00			30.40		22.26	270.70	257
2,222.22			4,201.20		1,685.72	6,187.01	258
2,222.22	1,240.26		2,479.44		3,002.03	2,782.42	259
806.15	1,260.00		9,015.40		17,000.48	20,079.52	260
628.22		108.50	879.02		29,259.26	3,147.24	261
2,222.22	265.00	15.60	5,976.74	792.02	2,727.24	9,417.10	262

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
264	Garnaville.....	220.20	78.80	50.00	1.00
265	Garnet.....	2,480.10	6,102.71	1,730.92	2.35
266	Garrison.....	107.90		226.00	
267	Garwin.....	447.78	1,038.04	25.00	491.44
268	Geneva.....	224.00		671.00	
269	George.....	964.29	2,215.29	1,063.23	87.15
270	Gilbert.....	191.23	1,775.24	1.00	16.88
271	Gilbertville.....	395.77		996.63	
272	Gilman.....	444.98	2,728.24	344.68	
273	Gilsum City.....	2,365.26	1,712.59		5.00
274	Gladsbrook.....	1,250.90	2,419.24	242.38	362.60
275	Glendon.....	501.05	\$1,707.37	551.00	384.00
276	Goldfield.....	263.06	2,222.90	843.62	4.74
277	Goodell.....	2,059.52	362.18	215.08	51.42
278	Goose Lake.....	109.00	112.82		
280	Gracettinger.....	1,080.34	1,807.03		
281	Grafton.....	90.45	1,434.32		
282	Grail.....	45.25			
283	Grand Junction.....	90.45	2,308.51	779.11	
284	Grand Mount.....	806.01	1,025.29	290.00	297.40
285	Grand River.....	974.37			
286	Grandview.....	227.20		111.00	
287	Grainger.....	220.75	4,700.50	183.58	
288	Grant.....	258.31	3,000.00		
290	Grant City (Via Auburn).....				
290	Graville.....	480.80	225.02	981.18	16.50
291	Gravily.....	1,022.27	705.00	40.00	20.00
292	Gravy.....	140.20	381.94		
293	Greely.....	157.00	175.00	120.00	
294	Greene.....	2,174.29	2,272.20	1,150.96	417.44
295	Greenfield.....	4,008.39	36,429.21	1,408.59	126.16
296	Green Island.....	238.92	79.67		
297	Greenleaf.....	142.69	1,093.39	60.50	
298	Grimes.....	774.55	4,941.87	735.43	
299	Grinstead.....	627.90	2,412.39	4,434.63	58.00
300	Grundy Center.....	1,091.54	8,047.83	1,928.92	222.79
301	Grundy.....	131.04		10.90	
302	Groves.....	144.00			
303	Guthrie Center.....	1,122.01	6,949.19	1,477.31	602.43
304	Guttenberg.....	1,622.72	16,277.65	889.61	20.00
305	Haber.....	480.80	2,914.56	190.50	
306	Hackett.....	173.65	119.56	2.06	25.10
307	Hancock.....	161.68	796.92		
308	Hancocktown.....	118.08	456.25		
309	Hansell.....	55.00	227.20	6.25	
310	Hartford.....	4,207.81	2,094.14	45.25	
311	Hardy.....	790.59	1,876.42	40.00	
312	Harper.....	180.15			
313	Harpers Ferry.....	129.41	1,601.77	180.00	
314	Harris.....	480.80	1,381.62	28.30	2.74
315	Hartford.....	120.00		128.35	
316	Hartley.....	1,038.25	20,008.38	4,687.12	153.22
317	Hartwick.....	111.60	202.57		
318	Harvey.....	207.55		57.18	10.00
319	Hastings.....	284.77	9.30	224.49	
320	Havlock.....	208.27	5,051.02	67.00	
321	Hawkeys.....	286.29	1,560.40	192.27	62.50
322	Hawkeyville.....	381.50		121.50	12.50
323	Haxton.....	218.00	89.00	348.51	188.00
324	Hedrick.....	430.06	1,111.62	380.64	2.50
325	Henderson.....	56.90		781.92	
326	Hepburn.....	84.90	117.46	25.00	11.00
327	Hills.....	227.20	180.00		
328	Hillsboro.....	227.20	20.45		
329	Hinton.....	1,040.58	2,480.20	20.80	4,676.19

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1924	Cash balance March 31, 1924	Grand total for year	Number
2,543.50		22.56	2,566.06	2,921.24	3,315.78	6,227.02	264
1,340.18	56,295.49		57,635.67	69,371.64	32,908.22	92,279.86	265
1,482.04			1,482.04	1,482.04	3,263.00	3,263.00	266
4,828.49			4,828.49	5,630.72	12,023.27	20,683.50	267
1,073.90			1,073.90	1,008.90	1,862.12	2,871.11	268
2,177.24	2,209.13		4,386.37	5,131.11	16,550.62	23,931.73	269
292.29	829.09		1,121.38	2,076.23	412.18	5,488.41	270
340.59	12.40		352.99	1,335.86	437.50	7,063.53	271
1,471.43	2,050.00	127.60	3,649.03	7,106.32	1,489.37	5,695.63	272
827.29	17,279.78	722.04	18,829.11	22,911.74	1,814.20	30,232.79	273
4,264.31	3,177.79		7,442.10	12,468.29	10,761.19	23,169.20	274
9,229.94	5,911.23		15,141.17	28,488.01	20,286.42	49,011.21	275
1,264.94	1,649.88	248.65	3,163.47	7,494.79	196.76	4,809.60	276
692.81			692.81	2,211.44	696.99	2,918.32	277
242.06			242.06	379.48	2,071.17	2,690.63	278
2,340.45	3,961.37	348.12	6,650.34	13,756.23	64.60	20,474.90	279
584.84			584.84	1,627.21	1,528.46	3,155.67	280
94.87	1,570.00		1,664.87	3,378.44	4,890.73	8,059.25	281
75.80			75.80	120.74	273.29	349.03	282
2,361.21	4,252.29	72.00	6,685.50	10,222.16	1,200.00	21,222.66	283
2,214.27	9,525.23		11,739.50	14,748.80	3,177.96	17,926.46	284
2,002.78			2,002.78	2,007.12	3,137.49	5,144.61	285
768.85	145.00	105.00	1,018.85	1,600.00	2,000.00	3,608.70	286
92.62		63.00	155.62	5,635.00	6,012.15	12,147.81	287
716.65		8.00	724.65	1,982.10	80.97	4,581.90	288
913.90	4,599.88		5,513.78	7,857.68	2,612.18	10,477.86	290
1,411.40			1,411.40	3,318.67	648.00	5,009.07	291
563.90	720.00	9.61	1,293.51	1,508.63	698.67	2,820.80	292
1,696.50	595.00		2,291.50	2,735.15	900.81	3,636.36	293
1,404.88	3,372.55	1,201.79	6,379.22	15,004.16	1,800.00	21,824.62	294
1,890.25	6,210.00	281.41	8,381.66	51,114.56	47,257.25	98,011.85	295
136.14			136.14	374.73	259.08	723.81	296
140.60	249.00	22.82	412.42	2,307.64	100.00	2,565.75	297
632.12	125.00		757.12	1,075.46	2,072.48	2,827.94	298
1,404.88	1,859.00	1,500.05	4,763.93	12,969.25	25.56	11,000.00	299
5,590.17	2,227.62	1,008.33	8,826.12	21,541.49	23,427.67	44,979.16	300
594.50		48	642.98	436.02	621.63	1,047.63	301
963.28	125.00		1,088.28	1,296.56	951.66	2,188.20	302
8,807.60	4,191.77	229.44	13,228.81	22,289.27	4,288.59	26,577.86	303
6,524.90			6,524.90	25,950.82	11,239.15	41,280.15	304
292.70			292.70	3,484.18	2,809.23	6,293.20	305
358.21		125.00	483.21	894.17	1,234.21	2,127.48	306
1,028.78			1,028.78	2,024.25	1,252.81	3,281.14	307
1,402.48			1,402.48	2,061.43	504.95	2,566.38	308
345.65		168.00	513.65	812.22	172.49	1,018.14	309
290.23	275.23		565.46	9,921.71	3,417.74	10,549.45	310
279.20	7,056.01		7,335.21	9,559.22	2,225.64	13,771.84	311
1,134.77		46.56	1,181.33	64.14	1,471.62	2,617.02	312
377.00	167.00		544.00	2,445.73	423.82	5,009.10	313
400.67	3,370.59	442.67	4,213.93	5,863.73	18.40	3,273.40	314
604.75	788.79		1,393.54	1,696.23	1,129.87	2,816.16	315
1,061.70	88,327.57		89,389.27	71,776.43	841.76	25,067.25	316
442.15			442.15	747.20	190.79	1,033.14	317
690.11	1,569.64		2,259.75	1,569.64	1,569.64	3,139.38	318
1,208.03	568.00		1,776.03	2,335.49	769.18	3,065.67	319
2,094.69	626.85	302.64	2,924.18	9,231.46	20,280.00	29,511.46	320
2,116.08	1,765.68	15.00	3,896.76	6,318.53	560.00	11,733.24	321
308.50	405.00	22.16	735.66	1,200.05	788.96	1,989.48	322
1,142.42			1,142.42	1,727.53	1,409.00	2,526.50	323
3,368.11	9,831.41		13,199.52	15,074.84	975.52	16,049.86	324
828.44			828.44	1,077.23	1,748.12	2,469.28	325
120.75	94.66	4.50	219.91	459.15	1,212.21	1,812.66	326
447.28		20.00	467.28	848.88	829.83	1,699.69	327
1,661.80	29.50		1,691.30	1,949.00	1,145.00	2,999.00	328
246.79	1,217.50		1,464.29	10,407.06	947.27	11,064.27	329

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
200	Holland	199.42	210.00	99.00	
201	Holsien	4,327.65	6,806.04	2,261.84	1,345.99
202	Holy Cross (Via N. Irving Vista)	72.15	188.72		
203	Hopewille, Via Murray				
204	Hopkinton	122.66	1,327.58	401.00	
205	Hornbeck	375.50	3,068.26	966.29	
206	Hopps	304.25	772.54	1,141.43	274.40
207	Hubbard	941.34	1,181.25	1,310.00	122.57
208	Hudson	546.96	5,371.88	300.00	146.00
209	Hull	1,490.21	2,877.00	1,137.20	179.70
240	Hometown	2,051.01	13,479.51	144.96	
241	Hurstville	78.40	66.00		
242	Huxley	1,161.86	250.00	25.00	
243	Imogene	382.05	849.80	349.80	7.00
244	Inwood	2,912.42	4,009.79	190.27	207.50
245	Ionia	39.44	62.55	14.00	
246	Ireton	433.72	509.69	160.00	
247	Irwin	723.42	4,814.90	600.00	
248	Jackson Junction	117.70			
249	Jamaica	180.25	849.43		
250	Janesville	174.50	198.56	26.50	
251	Jessip	365.05	2,843.41	908.60	25.00
252	Jewell Jct. (P. O. Jewell)	745.88	3,546.70	277.56	86.00
253	Joice	179.81	222.89	100.00	75.00
254	Jolley	122.44	2,485.04	141.50	
255	Kalona	895.12	1,245.57	258.25	14.00
256	Kanrar	170.25	600.43		
257	Kanawha	1,568.70	11,160.80	1,353.21	4.00
258	Kellerton	457.14	5.06		
259	Kelley	486.45	1,201.26		34.00
260	Kellogg	822.21	225.54	1,938.35	
261	Kensett	291.26		277.30	50.00
262	Ken	22.00	60.00		
263	Kenwood Park	228.73	8.00	1,281.62	
264	Kewanee	1,042.64	7,692.65	1,232.25	2,300.00
265	Keota	733.42	3,627.91	1,050.58	595.00
266	Kewick	124.22	100.00	37.00	
267	Keystone	710.07	1,865.24	3,091.70	18.50
268	Kimbaldell				
269	Kingsley	925.15	2,619.17	979.00	1,294.79
270	Kinross	71.40			
271	Kirkman	137.69	265.04	72.23	
272	Kirkville	39.50			
273	Kiron	645.00	9,707.01		
274	Klemm	1,373.04	609.89	60.20	3.75
275	Klerim	343.27			
276	Knottton (Via Diagonal)				
277	Lacota	426.71	5,486.62	82.00	15.00
278	Ladora	291.37	564.91		
279	Lakota	253.16	705.41	306.00	
280	Lake Mills	6,229.37	8,222.37	1,262.25	71.31
281	Lake Park	879.07	4,808.50	1,545.00	
282	Lake View	1,413.08	26,715.64	1,530.74	288.20
283	Lamont	1,441.77	18,272.67	972.91	558.72
284	Lamont	965.91	721.07		
285	Lamotte	657.08	423.00	111.00	
286	Lancaster	369.27	271.57	18.50	81.75
287	Lansing	279.27	2,455.95	2,869.21	50.00
288	La Porte City	882.77	1,078.06	2,964.49	902.90
289	Larchwood	7,185.05	6,676.65	820.25	31.00
290	Larrabee	680.47	4,022.28	148.25	
291	Lattimer	171.44	1,135.46	120.00	
292	Laurel	342.31		288.97	
293	Laurens	1,650.98	21,211.22	840.00	2,287.64
294	Lawley	292.05	9,325.66		
295	Lawton	281.65	904.71	10.00	

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number
507.06			1,036.08		781.85	1,788.80	230
1,281.65	73,702.34		88,929.82		35,929.86	124,489.71	331
214.30	225.50	3.50	716.22		174.97	860.30	332
2,000.57	860.50		5,607.30		4,708.10	10,308.40	333
309.77	1,217.60		5,280.12		2,297.47	12,584.59	335
7,702.91	2,642.50		13,598.11		3,289.74	17,154.95	336
2,229.45	120.00		6,056.46		8,645.49	14,782.25	337
1,211.35	4,612.92	2,604.47	16,123.56		12,214.23	27,337.79	339
2,439.16	7,518.73		15,022.11		4,354.40	19,076.51	324
1,926.87	9,675.00		27,291.07	469.89	9,764.49	37,225.73	340
1,132.83	254.47		5,279.72		81.55	520.02	341
905.63	1,184.82	495.02	1,090.72		1,723.16	342	
126.68	9,581.46		3,078.64	1,086.10	153.27	18,309.79	244
828.70	1,600.00	1,982.32	4,241.61		3.00	4,244.61	345
2,728.12	5,684.28	308.70	9,300.00	1,900.00	1,544.31	23,218.07	166
517.50	1,494.65		1,835.42	960.25	10,149.70	14,447.37	347
882.00			909.73		215.07	1,215.76	348
1,228.22	905.00		2,702.90		2,261.08	5,122.98	349
1,058.21	1,118.00		1,952.87		29.11	1,000.19	350
2,617.29	2,386.94	143.00	39,251.82	16.25	1,824.46	12,372.42	351
6,645.05	2,380.00	858.62	13,427.27	2,000.90	6,185.19	21,622.70	352
1,013.61	700.51	5.22	2,804.69	141.00	12.81	2,409.00	353
61.29	775.50		909.47		5,015.21	554	
2,033.28	2,433.71		7,850.04		474.16	9,230.20	355
2,095.01	240.00		2,785.72		4,085.49	7,713.21	356
2,589.19	22,418.38		40,885.37	418.69	14,188.55	64,090.61	357
1,198.84	315.00	300.00	2,874.89		2,965.19	5,841.08	358
1,221.94	920.25		4,005.95		2,128.90	6,222.25	359
2,967.37	1,333.22		9,969.46		14,688.94	360	
1,403.50			2,223.31		1,452.22	2,774.43	361
661.21	1,201.85		2,016.26		1,059.91	2,106.27	362
874.28	4,907.71	8,006.32	16,004.62		6,151.84	22,616.46	363
1,122.01	2,151.00		5,413.16		5,413.16	2,614.36	364
6,929.25	1,810.00	27.67	14,813.91	2.46	2,254.00	18,113.27	365
2,220.25			2,002.52		1,482.24	4,054.76	366
700.43	1,000.00		8,684.46		2,519.01	11,194.47	367
2,271.76	18,379.60	3.00	36,219.73	437.48	24,513.25	61,450.44	368
405.55	219.00		695.96		138.15	864.13	370
520.43	875.00	52.24	1,085.54		1,099.15	5,481.09	371
379.27	235.00		674.13		296.07	1,001.10	372
917.00	159.50		5,450.04		2,374.04	9,034.08	373
1,250.00	12,504.60	2,846.22	18,290.50		7,821.23	26,111.73	374
865.13	1,240.37		1,951.34		2,191.71	3,724.05	375
941.25	1,138.00		7,021.71		4,869.96	13,491.27	376
1,182.13	1,260.11		2,217.86		2,217.86	7,778.08	377
978.50	120.84	1,825.48	4,227.73		5,236.74	7,723.47	379
5,649.60	2,754.97	24.61	10,800.63	2.50	10,303.82	30,172.80	380
1,580.22	7,600.00		15,285.81		6,813.25	22,099.06	381
5,214.86	2,045.22	6,718.22	44,251.04		15,973.46	60,325.50	382
4,033.00	9,074.62		30,613.70	90.00	14,551.38	45,214.90	383
2,216.72	2,720.90		5,829.80	15.00	1,162.56	7,027.95	384
2,272.25	3,212.42		435.09		5,759.39	284	
7,139.68	1,963.72		3,203.26		3,203.26	12,306.96	386
4,253.11	3,605.00		15,075.50		2,656.82	19,126.44	387
2,207.75	7,187.50	230.52	16,272.60		3,392.50	19,676.10	388
660.16	1,040.00	20.00	11,400.62		3,261.00	10,221.72	389
576.90	370.65		4,026.67		2,594.50	6,066.17	390
2,229.22			5,721.46		5,123.31	11,844.77	391
1,228.45			1,914.69		692.94	2,877.80	392
496.80	5,509.10		44,198.15	122.15	45,827.72	87,225.02	393
564.34	200.00		10,426.31	2.50	693.96	11,114.77	394
688.32	300.00	141.50	2,435.80	300.00	2,435.80	4,865.92	396

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

Number	Towns	Total general government expenditures	Total municipal expenditures	Total projection of life and property expenditures	Total health department expenditures
396	Le Clair	917.34		1,049.79	
397	Lehard	171.06	1,280.48	148.00	89.48
398	Le Grand	506.97			
399	Lehigh	3,209.84	7,149.66	600.50	
400	Leighton	7.65	500.00		
401	Leitch	510.82	12.00		
402	Lenox	1,119.19	7,400.63	1,615.09	1,181.80
403	Le Roy	295.60	200.00	25.00	10.00
404	Lester	136.00	1,200.00	580.00	
405	Leuba	184.27	282.50	185.40	9.50
406	Levitt	567.07	2,373.00	286.72	60.00
407	Lewin	133.72	192.88	177.52	
408	Liddedale	295.22	1,030.12	214.55	
409	Line Springs	275.25	569.52	115.16	
410	Linsell	315.59	845.71	68.00	4.00
411	Linsler	227.03	89.96	202.00	7.29
412	Linsville	298.12	618.28	607.50	32.50
413	Linn Grove	2,428.28	710.67		
414	Lisbon	73.43	3,213.42	3,130.91	500.68
415	Lisbon	222.85	94.15	7.00	
416	Littleport	125.65	102.50		
417	Little Rock	867.00	1,625.56	28.22	322.88
418	Little Sioux	101.19	2,847.12	12.50	
419	Livermore	481.09	6,015.73	241.18	143.05
420	Lockridge	541.54		22.85	
421	Logan	480.20	5,237.86	1,706.72	481.78
422	Lohrville	3,150.21	15,058.87	530.42	736.92
423	Lone Rock	327.82	494.59	22.00	
424	Lone Tree	812.82	1,469.28	812.65	10.03
425	Long Grove	147.31	533.05		
426	Lorimer	1,151.80	3,144.45	662.31	61.70
427	Lost Nation	1,943.38	2,191.07	143.31	
428	Lovella	1,118.21	40.25	55.00	
429	Lowden	727.95	1,806.09	326.86	256.00
430	Low Moor	948.00	100.40	40.00	
431	Luzana	3,978.30	61.05	387.96	27.50
432	Luzon	422.25			
433	Lynch	225.22	465.78		
434	La Verge	629.80	8,367.86	1,113.81	
435	Luxemburg (F. O. New Vienna)	34.00		31.61	
436	Luzerne	424.08		276.43	
437	Lynville	161.39		285.50	
438	Lytton	465.34	973.01	226.68	
439	Macedonia	444.17	1,378.78	2.65	
440	Macleburg	69.70	98.60	10.00	
441	Magnolia	358.28	998.21	395.50	30.00
442	Malcom	109.60	1,073.25	130.00	50.00
443	Malhard	384.79			
444	Maloy				
445	Malvern	870.05	2,280.26	746.23	50.00
446	Manilla	597.21	23,226.19	2,842.69	82.68
447	Manly	1,386.62	2,286.74		25.00
448	Manning	5,300.20	5,619.50	3,122.08	582.29
449	Manos	1,025.28	4,216.74	1,422.45	228.00
450	Maple	2,746.90	36,127.77	913.67	154.67
451	Mapleton	225.71	11,290.02		
452	Marathon	680.39	4,011.86	669.40	6.50
453	Marble Rock	799.76	4,830.49	1,022.90	568.16
454	Marion	231.98	360.16		
455	Martelle	428.10	1,295.61	150.00	179.40
456	Martinsburg	37.04	1.30		
457	Martinsdale	179.46			
458	Marysville	86.26			
459	Masonville	72.50		130.26	
460	Masonville	1,028.51	95.26	59.42	20.00

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number
2,880.42	275.00		5,114.00			6,114.00	200
158.00	376.00		3,540.25			4,782.25	207
171.90	170.00	60.27	1,477.77	471.90	1,271.15	2,750.80	208
2,174.00	1,970.26		15,922.09		8,791.69	22,813.38	209
707.00		60.25	1,155.24	1,300.00	100.27	2,555.51	600
229.54	684.00		1,518.38		519.29	2,038.28	401
4,569.72	3,888.78	2,820.50	20,879.22	16,036.96	44,948.33	44,948.33	402
219.96		800.40			71.14	871.00	403
2,895.72	849.00		7,254.32		5,009.00	12,223.31	404
842.67		1,494.44			4,150.73	5,045.17	405
2,192.17		5,427.19			1,734.00	7,353.13	406
1,311.50	209.40		1,845.80	157.24	815.50	2,204.73	407
377.52	1,192.47		2,569.89		4,048.97	7,108.85	408
1,309.65		2,405.00			2,071.00	5,781.65	409
525.90		862.25	211.12		754.00	2,369.83	410
969.49	736.90		2,201.84		2,848.31	4,348.31	411
		33.45	1,302.80	675.80	1,600.12	3,801.90	412
			3,120.25	123.40	4,324.11	7,906.76	413
4,002.00	11,554.25	347.22	25,121.42	4,302.25	5,326.89	32,823.00	414
1,629.26	100.00	283.17	2,969.12	24.00	2,785.23	5,785.23	415
470.85			705.40		1,074.76	1,780.16	416
1,541.25	2,855.15	215.57	7,454.53		4,907.03	11,861.26	417
362.62	415.77	47.03	3,788.10		126.00	5,082.70	418
1,345.50	3,734.11	4.29	13,977.30		15,974.72	29,952.02	419
			227,501.60		225.00	227,726.60	420
3,869.00	89,351.00	1,144.26	93,377.50	27,110.26	27,110.26	120,487.76	421
4,253.94	17,161.22	700.00	41,807.18	23.43	15,641.90	57,452.07	422
206.00	600.75		1,821.85		5,008.90	7,325.81	423
2,775.83		231.00	6,110.63		7,039.49	13,141.62	424
411.32	786.75		1,971.00	39.90	2,050.54	4,981.57	425
2,959.46	3,010.00	170.44	5,200.18		5,254.96	10,455.14	426
4,746.80	3,010.00		14,138.96	7.25	3,388.50	17,734.70	427
3,729.14			4,910.30		2,009.65	6,919.25	428
2,872.19	1,056.00		7,278.29		5,282.71	10,855.56	429
1,028.97	1,793.00	449.21	4,917.25		1,328.82	6,246.07	430
1,225.22	1,488.96	48.00	4,917.25	1,000.00	6,225.51	11,142.76	431
1,227.22			3,962.22		6,365.15	10,332.37	432
1,638.20			2,495.80		200.18	2,796.07	433
288.67	257.75		1,725.20		1,951.00	3,676.20	434
1,028.97	1,793.00	42.56	10,743.60	1,000.80	10,400.60	20,144.20	435
790.29			806.53		127.00	933.53	436
501.25			1,201.70		850.86	2,052.56	437
1,740.84		55.00	2,242.72		3,942.70	6,185.42	438
3,201.19	3,810.61		5,778.28	1,705.97	7,484.25	15,263.53	439
612.08	939.25		3,576.80		3,911.20	7,487.00	440
721.39	80.00		943.71		838.54	1,782.25	441
662.28			1,125.88		240.77	1,376.65	442
2,206.92	236.50		4,150.41		5,015.41	9,165.82	443
3,203.69	741.00		6,736.18		7,968.45	14,704.63	444
445.43			445.43		135.40	580.83	445
2,734.71	3,880.90		11,276.71		5,209.73	16,486.44	446
4,679.61	11,400.00	5,084.26	48,039.63	2,615.17	22,781.12	74,435.22	447
4,465.96	1,225.00		9,920.44		4,724.49	15,220.90	448
6,272.69	26,610.37	49.68	36,137.90		11,369.28	47,507.18	449
4,212.32	41,941.82		54,412.00		54,667.50	109,079.50	450
2,096.97	48,970.00	2,207.17	72,344.21	1,401.00	6,741.02	80,296.23	451
2,241.21	6,473.11		20,244.10		11,371.68	31,615.78	452
3,203.69	741.00		6,736.18		7,968.45	14,704.63	453
4,445.82	4,226.22	1,506.60	17,067.68	23.29	11,233.17	28,300.85	454
1,701.22	1,200.50		3,401.78		2,300.37	4,702.15	455
1,979.10	1,047.91		4,972.14		1,461.38	6,433.52	456
407.20			884.82		1,301.40	1,708.62	457
348.41			276.65		734.42	1,101.07	458
808.22	200.00		1,187.72		1,727.00	2,914.72	459
228.80			539.18		79.76	618.56	460
725.10		28.91	964.82		227.13	1,191.95	461
1,680.45			3,791.20		964.64	4,755.64	462

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
462	Matlock	199.15	661.24	659.00	
463	Maurois	171.25	1,053.24	118.12	
494	Maxwell	560.55	3,366.49	1,575.09	20.00
465	Maynard	1,060.80	1,042.55		
466	Mayville (Walcott P. O.)	51.40	120.00		
467	McAlaburg	222.26	132.60	272.04	35.00
468	McCausland	32.15		50.68	
469	McClelland	57.05	100.00	60.00	
470	McGregor	842.96	2,978.89	1,825.06	1,257.16
471	McIntire	444.06	25.40	252.97	
472	Mechanville	1,282.18	3,666.30	1,114.63	
473	Mediapolis	1,127.37	6,234.19	132.90	204.45
474	Melbourne	261.65	557.09	134.42	2.29
475	Melcher	617.72	87.25	2,397.57	
476	Melrose	204.24	200.00		
477	Melville	308.42	1,580.72	35.50	30.98
478	Menlo	204.25	64.65	223.61	
479	Meriden	122.90	102.56	133.60	
480	Merrill	590.90	2,767.08	1,907.00	
481	Meservey	130.18	349.91	67.26	
482	Meyer				
483	Middletown	38.50	40.00		
484	Miles	565.46	1,345.22	91.95	
485	Millford	1,288.85	1,912.53	1,045.25	425.00
486	Millersburg	86.20		151.60	
487	Millerton			512.97	
489	Milo	232.80	8,102.68	151.20	
490	Milton	297.70	1,008.60	71.00	112.60
491	Minhara	119.74	2,360.65	420.13	168.90
492	Minden	1,120.30	737.65	201.00	
493	Mingo	622.14	440.40	622.14	
494	Mitchell	30.00	4.50		
495	Mitchellville	290.71	4,112.78	865.01	
496	Molais	277.86	242.63	428.16	
497	Mondamin	203.00	130.94	424.26	22.20
498	Moneta	1,037.46			
499	Monmouth	147.50	36.90	120.00	
500	Monroe	5,224.26	6,696.11	2,612.24	845.28
501	Montezuma	1,204.16	2,709.00	1,670.80	12.28
502	Moontown	1,368.44	4,406.02	1,506.95	652.18
503	Moontown	280.71	124.26	29.50	
504	Moontown	246.00	174.60	152.50	13.00
505	Moorhead	476.47	4,671.40		
506	Moorland	208.99	2,289.65	122.92	
507	Moravia	200.15	200.20	67.50	
508	Morring Sun	1,153.28	3,234.75	796.60	25.40
509	Morrisdale	177.15	2.50	162.25	5.50
510	Moulton	322.00	4,689.07	129.40	29.80
511	Mt. Auburn	500.44		38.17	
512	Mt. Ayr	725.25	8,307.82	1,133.15	230.72
513	Mt. Sterling				
514	Mt. Union	13.45		698.23	
515	Mt. Vernon	2,309.27	8,209.79	1,922.78	1,681.20
516	Noville	1,811.79	3,780.22	317.29	125.00
517	Nurray	403.00	61.70	1,011.72	71.50
518	Nashua	2,117.01	4,818.41	2,022.00	
519	Nemaha	62.50		47.29	
520	Neola	988.22	15,029.25	1,528.00	
521	New Abbin	740.20	1,666.10	1,666.10	
522	Newell	1,247.41	6,249.25	1,221.22	620.97
523	Newhall	654.83		2,497.62	
524	New Hartford	218.25	218.64	218.64	
525	New Liberty	277.45		205.14	
526	New London	2,994.44	35,268.14	1,185.25	
527	New Market	500.00	233.64	62.50	60.94
528	New Providence	101.65		194.16	

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number		
503.71	2,049.64		4,003.70		1,182.82	5,246.22	482		
642.27	2,083.09	8.25	4,073.07	346.30	1,156.02	4,575.39	463		
2,041.22	1,741.67	8,708.19	12,900	9,135.75	19,450.94	484			
1,880.25	1,210.00	5,308.50	645.00	1,267.29	6,626.25	465			
238.28		309.66		809.29	1,208.97	496			
1,877.62	455.74	22.28	2,355.64	5,581.80	6,032.43	467			
228.56	226.00		606.73	1,719.15	2,225.88	468			
642.00	2,704.20	4,224.22		45.48	4,670.01	469			
4,684.27	2,506.30	620.00	14,449.64	18,267.41	23,317.05	470			
1,023.28	204.25		1,999.24	977.68	2,900.95	471			
1,036.64	4,222.44		12,184.46	501.66	7,182.22	19,269.20	472		
4,213.27	61.25		12,579.74	17,945.42	27,266.16	473			
1,219.52	778.00	464.63	4,707.28	1,479.51	5,994.10	474			
2,405.56	2,200.17	137.08	7,915.90	1,494.26	4,027.34	13,418.25	475		
1,920.44	750.00		3,224.08	2.71	2,988.40	4,230.90	476		
156.22	1,243.72		2,761.21	15,138.09	18,650.20	477			
5,287.27		1,812.16	3,473.17	2,720.21	6,272.48	478			
1,178.24	5,320.90		12,110.21	11,046.84	23,157.15	480			
1,005.71	1,126.15	22.00	2,736.12	2,588.00	5,224.79	481			
			688.50	285.00	814.00	1,517.00	483		
1,097.00	982.72	7.04	4,679.41	7,574.40	12,200.81	484			
4,423.21	5,320.28	46.97	15,103.27	11,087.67	27,091.24	485			
512.97			761.27	593.00	1,319.87	487			
			17,019.41	3,171.20	20,170.80	488			
			3,375.60	402.28	740.37	3,775.80	489		
			351.18	4,771.64	45.00	1,472.18	11,666.00	490	
			887.15	620.78		2,785.22	6,482.50	491	
			1,441.33	422.50	2,000.57	1,200.51	4,137.06	492	
			1,222.52		1,337.03	6.25	1,268.28	493	
			1,147.80	3,173.00	431.90	2,581.89	15,243.14	494	
			702.22	1,208.00	2,979.20	1,256.81	4,942.27	495	
			982.28	156.50	7,112.14	6,209.20	4,337.46	496	
			205.64	811.45	11.96	214.70	2,710.05	497	
			164.41		1,140.91	1,820.56	2,967.49	498	
			45,619.29	8,171.23	66,288.01	10.00	10,220.27	77,184.28	499
			5,129.92	4,879.00	91.87	15,200.17	22,200.17	500	
			4,383.23	9,288.46	411.31	25,120.89	39,861.14	501	
			2,115.22		10.20	2,059.41	216.28	2,806.69	502
			1,375.20		83.94	2,141.14	1,825.00	720.14	503
			9.00	12,445.50	18,822.27	24,968.73	54,968.73	504	
			140.74	602.50	2,503.73	1,379.12	5,112.88	263	
			4,487.27	5,286.19	5,126.19	1,015.13	6,143.22	206	
			4,082.65	5,263.10	3,279.80	5,278.27	30,212.12	507	
			363.72		1,208.91	867.81	2,207.72	508	
			1,782.11	39,080.20	37,781.61	1,373.16	6,461.31	45,216.09	509
			792.00		600.00	600.00	2,519.20	510	
			4,272.56	6,676.25	27,047.12	6,033.48	28,100.61	511	
			698.23		698.23	210.01	978.24	512	
			498.61	115.00	697.24	1,676.11	2,298.35	513	
			8,723.27	7,205.01	167.61	14,008.79	45,793.84	514	
			924.65	6,796.28		12,085.60	25,864.91	515	
			2,897.69			4,240.61	6,963.80	516	
				15,523.70	25,221.16	5,139.20	30,669.51	517	
			672.25	2,060.00	901.19	604.26	1,200.00	518	
			1,036.45	1,237.50	29,712.05	5,310.62	30,022.69	519	
			734.92	16.13	10,473.16	1,469.27	18,022.45	520	
			4,871.27	5,728.52	21,687.06	2,650.88	39,895.87	521	
			2,022.27	424.44	177.89	727.67	6,484.73	522	
			961.43	2,884.22	60.00	5,252.64	12,028.91	523	
			612.20		1,282.20	145.01	1,427.90	524	
			8,994.52	4,600.00	29,246.26	4,003.74	55,250.19	525	
			1,221.98		2,523.28	1,282.65	3,806.23	526	
			724.45	31.22	1,091.58	1,728.99	2,728.99	527	

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

Number	Towns	Total general expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
528	New Sharon	1,010.55	1,400.41	1,571.10	50.22
529	New Vienna	277.50	500.08	13.00	4.38
530	New Virginia	153.75	75.00	138.00	27.25
531	Nichols	605.72	627.82	68.70	
532	Nodaway	581.39			
533	North Springs	741.19	2,563.54	700.20	332.34
534	Norrihboro	410.14		65.98	
535	North Buena Vista	29.72			
536	North English	641.94	1,749.62	911.23	
537	North Liberty	254.21	108.03		
538	North Washington	78.75	8.90		
539	Northwood	3,142.65	5,550.50	1,671.41	289.14
540	Norwalk	200.00	96.45		
541	Norway	344.50	730.00	949.01	32.59
542	Noma	181.00	983.78	59.25	
543	Oshtemo	983.82	2,027.88	10.95	
544	Oskand	180.15	47.20		
545	Oakville	376.90	3,429.99	908.15	36.53
546	Oceyoclan	4,160.13	5,172.73	53.67	338.96
547	Ogden	2,351.56	19,227.68	1,902.26	40.20
548	Okoboji	203.50	71.02	99.56	2.50
549	Olds	240.08	13.95		
550	Olin	1,971.26	10,908.39		102.65
551	Onia	104.05		500.26	
552	Onida	21.00		970.78	
553	Onslow	204.39	1,242.07	108.03	
554	Orange City	3,492.91	41,900.10	140.40	800.40
555	Orford	0.40		40.61	
556	Orient	2,709.59	3,845.04		
557	Orleans	133.40	1,888.88		302.50
558	Ossian	36.00		133.45	
559	Osterdock	274.00	3,814.95	455.39	904.00
560	Ottawa	223.77	1,429.41		15.75
561	Owasa	194.97	18.97		
562	Owens	2,072.62	3,411.35	139.55	5.60
563	Oxford	351.00	1,844.05	748.53	
564	Oxford Junction	150.10	54.00		
565	Oyama	291.78	30.49	148.38	
566	Packwood	276.25		24.06	
567	Palmer	462.01	5,292.80	121.40	
568	Palmyra	132.88		4.00	45.30
569	Panama	197.37	284.27		
570	Panora	1,222.74	36,965.51	705.34	
571	Parkersburg	1,679.81	8,800.61	1,413.82	3.00
572	Parson	174.00		861.00	
573	Paton	922.00	4,908.02		
574	Patterson	19.50			
575	Paullina	614.87	10,658.81	2,189.97	502.87
576	Persia	1,028.26	1,560.08		
577	Perry	200.00			
578	Petersen	324.00	1,607.38	560.04	
579	Pierson	1,040.86	7,055.97	978.97	147.35
580	Pilot Mount	646.80	1,896.46	91.80	105.42
581	Pioner	51.40		91.00	
582	Pisgah	630.55	2,748.68	62.00	
583	Plainfield	298.30		60.08	
584	Piano	106.00			6.50
585	Pleasanton	282.26	8.00	63.50	
586	Pleasantville	125.90			
587	Plover	1,437.18	1,716.18	687.10	
588	Plymouth	375.70	270.84	30.30	
589	Pocahontas	3,763.41	8,875.28		
590	Pock City	2,901.15	21,866.27	1,345.80	2,502.64
591	Pomeroy	37.13		90.45	
592		200.00	12,487.04	407.90	

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Number	Towns	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1927	Grand total for year	Number
528	New Sharon	4,155.61	10,906.45		15,913.24	149.00	88.03	19,130.97	528
529	New Vienna	200.30		7,343.43	8,450.80		374.97	8,824.96	529
530	New Virginia	5,530.50			5,630.50		1,982.82	5,612.80	530
531	Nichols	2,212.38	6.89	725.22	4,300.78		384.03	4,600.81	531
532	Nodaway	907.50			1,180.14	23.12	1,858.08	3,070.34	532
533	North Springs	4,195.30	1,702.95	641.81	10,322.50		16,322.50	37,171.92	533
534	Norrihboro	401.94	282.50		1,210.60	228.00	210.77	1,708.23	534
535	North Buena Vista	438.40			478.24		281.55	861.79	535
536	North English	2,559.71	5,965.80	375.23	15,222.77	12.50	11,946.99	34,262.26	536
537	North Liberty	268.74			1,016.58		2,761.38	2,761.38	537
538	North Washington	172.15	300.00		614.90		640.32	640.32	538
539	Northwood	2,625.77	1,455.49		15,343.30		9,730.52	25,363.91	539
540	Norwalk	2,266.70		44.00	2,324.21		140.07	2,564.28	540
541	Norway	2,077.96		1.80	4,311.72		8,107.77	15,419.49	541
542	Noma	690.32			1,820.72		16.80	855.25	542
543	Oshtemo	2,311.80	6,056.21		15,277.25	33.00	9,613.48	34,920.30	543
544	Oskand	1,341.54	1,990.70		3,815.32		2,612.12	6,428.00	544
545	Oceyoclan	4,642.78	10,444.73	3,005.28	18,960.50		6,096.60	37,776.55	545
546	Ogden	1,000.00	3,613.11		28,361.35		2,212.68	37,089.38	546
547	Okoboji	2,202.67	2,508.19		16,341.52	28.28	45,352.12	64,322.12	547
548	Olds	1,105.19			1,903.22		1,884.44	4,462.60	548
549	Olin	1,103.11	7,333.79		14,715.79	4,129.50	2,366.80	3,732.02	549
550	Onia	1,021.17			1,828.42		704.10	19,600.70	550
551	Onida	970.78			1,151.00		2,135.23	2,135.23	551
552	Onslow	204.39		330.00	2,106.72		74.25	1,230.64	552
553	Orange City	3,159.27	25,680.97		85,234.90		9,222.16	4,818.39	553
554	Orford	568.20		220.00	823.00	4,000.00	2,434.23	10,729.23	554
555	Orient	1,007.00	1,600.25		8,522.81		1,705.80	10,555.00	555
556	Orleans	4,191.97	4,859.37	40.72	12,267.50	5,003.40	1,021.24	3,219.85	556
557	Ossian	179.43			179.43		5,800.80	24,700.70	557
558	Osterdock	828.27	755.00	1.80	4,726.81		25.60	315.00	558
559	Ottawa	223.77	450.00		2,947.20		4,700.55	10,920.21	559
560	Owasa	227.35			422.95		2,304.21	5,811.41	560
561	Oxford	2,351.56	1,500.00		6,410.40		21.54	444.40	561
562	Oxford Junction	4,019.54	4,318.25	43.91	11,224.32	808.28	1,208.48	7,618.89	562
563	Oyama	901.37			1,743.23		2,256.97	15,519.13	563
564	Packwood	1,430.97		22.97	1,833.50	925.56	874.41	874.41	564
565	Palmer	913.57	32.55		1,848.71		3.17	2,791.05	565
566	Palmyra	517.40	14,507.25		20,982.55		1,521.62	3,870.32	566
567	Panama	420.05			668.03		2,823.62	24,816.17	567
568	Panora	730.85	740.00		2,672.50		240.51	2,405.21	568
569	Panthersburg	2,669.54	2,970.00	185.11	47,711.04	214.70	1,680.88	3,739.45	569
570	Parson	2,909.43	71,800.70	130.25	89,784.13	2,020.11	60,091.07	17,135.80	570
571	Paton	1,147.37			1,672.37		53,929.12	189,713.30	571
572	Patterson	281.04	1,270.00	9.60	2,160.00		63.36	1,725.70	572
573	Paullina	2,545.67	32,344.35	500.19	49,300.74		8,808.88	10,063.50	573
574	Persia	827.57	275.00		7,739.71		1,680.88	3,739.45	574
575	Perry	984.45			1,104.43		561.29	561.29	575
576	Petersen	2,050.92			7,900.05		2,000	5,711.95	576
577	Pierson	3,462.37	1,222.10	103.00	14,631.31		15,830.10	28,481.41	577
578	Pioner	251.80			3,221.95	5.20	1,908.70	5,085.85	578
579	Pilot Mount	509.27			711.67		369.98	1,021.92	579
580	Pisgah	621.15		606.47	4,167.83		2,348.52	7,516.07	580
581	Plainfield	385.80			1,351.38		2,745.71	2,745.71	581
582	Piano	1,171.92			1,284.22		205.95	1,509.17	582
583	Pleasanton	634.80			1,628.97	29.10	259.50	1,887.97	583
584	Pleasantville	190.30			1,121.50		115.70	437.00	584
585	Plover	5,429.66	11,212.50		20,500.00		10,011.94	50,520.61	585
586	Plymouth	2,207.86	1,600.88	152.14	2,206.57	1.80	2,393.51	5,498.38	586
587	Pocahontas	558.99	2,301.78	78.72	10,468.42		1,277.19	11,885.61	587
588	Pock City	3,371.72	29,014.12	2,257.77	65,197.50	4,700.11	25,506.57	90,500.00	588
589	Pomeroy	982.25			1,136.87		801.25	3,080.61	589
590		1,369.71	24,585.43	4,017.31	45,060.47	122.25	31,805.50	74,697.96	590

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
594	Popjoy	2,67.70		853.85	
595	Portsmouth	525.97		556.88	
596	Postville	5,071.70	3,285.36		20.90
597	Pratibourg	2,62.60	250.90	28.50	28.00
598	Prairie City	960.56	2,409.27	1,518.25	
599	Prussell	295.04		284.78	
600	Preston	1,951.30	9,233.27	25.80	110.44
601	Pringleton	715.70	7,464.54	1,176.31	370.44
602	Princeton	229.83		317.90	
603	Promisla City	200.84			
604	Provincin	174.15	118.15		
605	Pulaski	61.50		804.23	23.00
606	Quaqueston	328.37	67.13	95.30	
607	Quincy	328.82	407.56	85.25	21.30
608	Quincy				
609	Radcliffe	975.54	2,294.82	1,500.00	
610	Rake	2,912.57		21.88	
611	Rainston	611.62			
612	Randalls	35.00			
613	Randolph	234.9	3,720.74	115.48	4.15
614	Ratiboun	124.90		40.00	
615	Readiyn	1,070.40	1,268.44	927.95	15.00
616	Reardon	495.91	421.43	100.13	
617	Reedling	124.84	30.50		
618	Reidfield	428.70	10,573.00	833.23	47.50
619	Reidbeck	1,007.70	8,297.08	7,322.08	50.00
620	Reubrandt	230.84	2,701.92	508.03	28.50
621	Remsen	1,719.36	4,490.29	160.10	706.00
622	Renwick	415.85	5,145.54	667.80	
623	Rensville	1,160.50	987.38	748.00	122.86
624	Reynold				
625	Rickets	213.96	414.22	132.10	
626	Ridgeway	126.50	81.00	280.00	
627	Riroad	44.25	49.80	15.00	62.57
628	Ringsted	308.70	1,068.64	779.45	
629	Rippy	470.97	1,129.22	381.50	15.00
630	Riverville	265.88	227.37	122.80	28.80
631	Riverton	507.63	750.47	749.00	
632	Robins	58.00	6.00		898.83
633	Rock Falls	115.70			
634	Rockford	2,206.28	2,560.77	1,224.71	120.13
635	Rockingham				
636	Rock Valley	5,000.44	5,717.02	1,210.50	6,887.21
637	Rockwell	991.22	1,222.67	1,122.42	
638	Rockman	104.00		3.50	20.00
639	Rodney	161.50	1,207.05	86.00	
640	Roland	787.57	15,870.22	211.49	147.78
641	Rolf	514.55	1,000.28	1,620.07	32.78
642	Rome	140.70			
643	Rose Hill	343.86	900.37	25.70	
644	Roscoe	24.50			
645	Rowan	142.17	12.34	147.50	20.00
646	Rowley	228.15		120.92	
647	Royal	696.80	4,222.16	328.82	
648	Royal	226.84	830.72	467.75	
649	Russells	194.88	120.70	127.78	111.78
650	Russell	282.14	347.86	630.50	294.00
651	Rutven	459.22	1,503.94	1,160.31	78.88
652	Rutland	50.70		791.49	
653	Ryan	142.66	4,163.00	674.25	127.64
654	St. Asagar	1,136.87	2,365.90	620.00	68.78
655	St. Anthony	60.50		304.73	
656	St. Charles	122.32		104.80	
657	St. Lucas	10.00			
658	St. Mary's	9.00			
659	St. Olaf	130.04	422.70		

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number
1,322.33			1,322.33		67.46	1,390.24	594
2,171.86	300.00	5.78	2,477.64	240.00	2,190.12	2,130.80	595
958.31	29,500.87	302.10	30,761.27	3,284.25	35,745.11	90,436.73	596
4,800.00			5,889.82		50.27	6,439.29	597
5,129.52	973.00	461.00	11,888.90		5,019.21	16,908.11	598
1,063.00	1,160.00		2,223.00	300.00	2,623.41	9,909.59	599
1,663.63	2,885.54	464.77	4,913.94		630.10	19,494.27	600
1,532.64	462.56	510.62	2,505.82		12,425.12	21,889.25	601
1,922.50			2,558.97		603.00	3,161.06	602
545.20	178.00		723.20		467.71	1,192.71	603
1,427.41			1,779.00		327.04	2,307.55	604
1,658.10			2,036.89		1,456.00	4,192.89	605
728.10	30.00		1,206.00		312.92	1,618.92	606
900.15	5,003.00		6,792.10		9,489.78	16,282.77	607
							608
1,838.67	498.69	4.22	2,341.58	6,530.30	1,514.88	8,651.47	609
940.23	240.00	22.73	1,202.96	658.25	2,475.92	7,410.73	610
					611.67	1,187.29	611
687.40			507.43		350.80	858.30	612
1,875.90	628.21	1,022.92	3,527.03		2,070.22	11,262.01	613
8.28	239.86	442.60	690.74		94.16	784.90	614
1,121.50	522.50	607.00	2,251.00		1,314.25	6,760.00	615
903.95	11.60	1,509.12	2,424.67	809.71	12.24	2,372.19	616
796.49		941.25	1,737.74		288.93	1,529.25	617
1,010.01	8,097.15	16,422.14	25,529.30	1,190.00	9,273.27	46,734.68	618
9,400.69	9,123.23	4,045.15	26,569.07		9,216.03	45,774.17	619
437.59	938.41	114.79	1,490.79	17.32	3,424.70	11,812.18	620
3,839.58			11,740.43		3,297.01	15,037.44	621
1,224.41	2,623.25	209.82	4,057.48		1,014.50	29,511.47	622
1,614.62	2,313.42	19.00	3,947.04		2,724.41	21,903.05	623
							624
	189.96		1,619.11		2,061.90	3,671.07	625
1,094.10	889.50		2,022.61		678.00	9,259.66	626
1,449.70			1,621.10		928.54	1,980.14	627
7,173.77			7,742.98		10,246.82	17,990.84	628
650.13	1,607.09	47.16	2,204.38		2,283.03	7,982.29	629
1,880.20	4,091.25	130.07	6,101.52	2,000.00	2,623.64	15,206.85	630
1,704.18			1,316.93		1,210.62	3,567.50	631
			900.83		305.29	1,206.13	632
			347.60		16.27	304.20	633
1,709.14	3,042.70	582.45	5,334.29	4,059.66	11,180.33	27,631.17	634
							635
2,820.30	1,000.00		3,820.30	17,470.43	1,938.09	19,407.82	636
2,030.58	1,250.25	47.00	3,327.83	6,815.54	2,705.60	9,514.14	637
572.71			701.21		871.83	1,372.66	638
147.45	108.00	20.25	275.70		1,530.94	1,806.64	639
1,220.56	13,576.00	2,460.00	17,256.56		17,561.22	45,703.69	640
2,606.28	1,914.00		4,520.28	9,222.54	1,702.12	14,999.51	641
250.20			300.92		50.56	441.38	642
729.70	533.00	25.00	1,287.70		2,044.70	3,332.40	643
49.65	125.00		1,508.92		1,804.46	2,704.26	644
1,114.80			1,438.00		43.45	1,481.45	645
851.79			1,167.86	200.00	1.97	1,369.83	646
244.00	2,047.07		2,291.07		2,420.00	11,247.21	647
1,970.90	3,272.41		5,243.31		6,721.01	15,775.73	648
392.51	886.60	122.28	1,301.39		1,932.50	4,984.89	649
2,207.37		260.00	2,467.37		2,173.89	4,641.26	650
1,408.13	4,792.78		6,190.91		297.10	4,488.90	651
943.21			9,494.64		7,441.38	16,936.02	652
1,173.16	230.00		1,403.16		1,809.24	3,109.05	653
3,006.86	8,547.73		11,554.59	81.90	2,543.23	9,725.34	654
239.92		190.55	870.75		3,180.01	10,878.27	655
					22.92	860.67	656
					1,805.00	470.12	657
					799.74	58.25	658
					410.77	314.25	659
					871.33	2,225.24	660

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

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number
660	St. Paul (R.F.D. West Point)	296.74							115.20			410.94	000
661	Sabula	1,771.22		1,025.00					739.60		95.44	3,531.26	001
662	Salem	482.55	5,882.00	87.24					2,812.27		7,300.05	4,538.04	002
663	Salix	314.37	871.25						1,505.50			2,691.12	003
664	Sanborn	1,248.95	4,906.79	711.85	1,182.37				2,585.22			10,783.72	004
665	Sandyville (Via Askwerth)								1,807.22			1,807.22	005
666	Seaville	120.50	14.90	1,026.75					444.45			2,626.60	006
667	Sehaler	2,415.57	2,416.19	251.22	10,445.88				9,587.61			12,967.15	007
668	Schleswig	2,473.37	2,805.19	2,682.70	2,139.04				212,670.36			4,092.81	008
669	Scranlon	507.40	3,905.24	3,204.49	313.38				1,006.80			1,017.02	009
670	Seashore	163.65		37.48					190.00			378.81	010
671	Sergeant Bluff	217.19	5,630.00	59.21					1,590.27			7,496.67	011
672	Shambaugh	312.74	104.74	261.80					825.25			1,404.53	012
673	Shannon City	244.00		207.50	19.30				1,803.00			3,315.76	013
674	Sharpsburg	188.25	2,377.80	59.18					646.12			3,071.35	014
675	Sheffield	2,456.87	1,224.93	289.20					6,946.67			10,913.67	015
676	Shelby	371.00	1,187.96	507.74					1,211.96			2,770.70	016
677	Shelburne	48.00	145.81	25.00					425.83			604.64	017
678	Shill Hook	622.14	1,880.19	616.19					2,175.91			5,413.47	018
679	Shiloh	287.20	1,054.65	274.09	10.60				1,267.12			3,663.25	019
680	Sibley	1,402.54	1,288.89	2,171.74	1,654.28				6,281.36			6,272.60	020
681	Sidney	1,131.00	6,844.72	1,268.47					2,315.20			25,506.32	021
682	Silver City	239.20	180.75	508.73					477.23			926.07	022
683	Sixox Center	1,000.27	5,710.65	1,236.75	87.38				3,422.07			23,034.11	023
684	Sioux Rapids	2,513.20	4,181.99	549.01	24.50				3,379.49			15,179.73	024
685	Sloat	330.25	1,185.00	130.13					1,335.90			3,046.63	025
686	Slonn	61.00	1,135.60	440.00					1,914.44			10,941.61	026
687	Smithland	652.50	1,772.34	30.00					512.78			3,419.82	027
688	Snyder	48.60	5,142.12	236.48					253.12			7,211.32	028
689	Solon	1,287.50	4,819.31	797.30	21.00				4,383.50			11,763.61	029
690	Sumers	104.37	44.65						388.75			493.78	030
691	South English	225.39		64.00					1,449.39			1,738.78	031
692	Swiftville	100.90	1,128.36	14.70					1,306.99			3,445.22	032
693	Spirit Lake	6,434.27	9,230.87	2,170.61	2,381.51				4,698.74			47,526.00	033
694	Spragueville	65.10	4.30	11.75					670.77			710.00	034
695	Springbrook	89.50							120.20			204.75	035
696	Spring Hill	75.40							273.20			348.60	036
697	Springville	528.50	497.73	698.90					2,047.84			3,800.22	037
698	Stacyville	546.24	220.71	736.00					950.28			4,810.21	038
699	Stanhope	282.00	297.21						8,547.34			10,023.70	039
700	Stanley	115.26	30.90	221.17					220.00			595.31	040
701	Stanton	1,155.71	1,472.36	446.11					14,948.38			37,118.10	041
702	Starwood	402.70	5,134.01	243.45					4,010.20			6,791.06	042
703	State Center	2,201.20	27,232.75	2,622.07	472.20				3,869.04			61,921.80	043
704	Steinbock Rock	230.90	85.90	120.00					1,306.07			1,742.87	044
705	Stockport	252.31	3.10	129.66	21.89				1,257.77			1,966.30	045
706	Stockton	701.25	27,483.85	72.12					494.78			880.25	046
707	Stony City	234.76	24.00	268.10					3,047.11			3,547.95	047
708	Stratton	1,615.72	7,494.71	1,065.00	1,015.27				1,258.25			12,377.42	048
709	Strawberry Point	462.54	12,259.42	902.18	41.70				1,795.06			2,328.26	049
710	Struble	214.60		273.02					5,900.40			6,349.02	050
711	Sully	1,116.22	198.15	60.40	6.30				417.02			1,794.72	051
712	Sunapee	2,694.23	17,255.22	763.71	1,591.97				1,268.07			23,565.15	052
713	Superior	269.80	2,200.61	132.28					4,524.36			6,027.82	053
714	Sutherland	1,071.28	37,346.07	120.15	1,500.88				812.21			40,997.51	054
715	Swalesdale	291.01	40.00						2,995.80			36,015.69	055
716	Swan	129.50		11.50	23.00				180.47			691.67	056
717	Swan City	1,615.32	1,043.80	197.82	122.74				2,867.07			14,699.04	057
718	Tabor	475.21	3,029.90	115.88	84.00				2,800.67			47,723.23	058
719	Templeton	294.25	628.54	373.80	11.50				1,222.74			3,970.21	059
720	Tennant	210.25							291.45			502.70	060
721	Thayer	82.80							1,440.14			1,522.94	061
722	Thompson	233.25							773.23			1,006.47	062
723	Thor	302.44	47.50	739.00	237.10				1,280.24			8,008.54	063
									263.18			2,102.29	064

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health expenditures
720	Thornburg	467.63	124.19	53.00	
727	Thornton	484.69	25.00	701.52	11.27
728	Thorman	224.78	191.74	186.16	
729	Tiffin	361.66			
730	Tingley	217.50	222.24	120.00	
731	Thonka	434.08		381.20	25.00
732	Thronto	399.80			
733	Troyer	1,049.29	69,964.05	1,992.38	121.28
734	Treyner	1,157.45			
735	Tripoll	1,250.71	1,230.30	1,207.11	115.19
736	Truesdale	99.28	981.11		
737	Truro	160.80	306.73	111.23	
738	Turin	47.58			
739	Udel	222.28			
740	Underwood	542.28	1,198.00		
741	Union	284.62	1,158.18	888.92	522.47
742	Unionville	381.14	147.87		
743	University Park	61.28			
744	Urbana	514.44	2,301.07	22.00	216.00
745	Urbansdale	211.74		100.80	22.00
746	Ute	160.30	1,828.08	498.00	
747	Val	823.88	1,027.28	2,474.50	50.00
748	Valeria	49.47		10.00	
749	Van Horn	514.19	1,425.06	252.27	
750	Van Meter	225.69	134.20	468.65	
751	Van Wert	89.00			
752	Varna	258.01	9,344.08	215.00	330.00
753	Victor	457.41	1,756.25	6,019.59	496.76
754	Vincent	169.46	121.00	132.98	129.96
755	Vining	12.00			
756	Volga City	235.46	239.67	24.00	157.68
757	Walena	200.91	418.55		
758	Walcott	243.81	701.74	1,444.27	20.00
759	Walker	380.74	1,049.29	26.00	
760	Wallingford	44.94	281.45		
761	Wall Lake	650.96	9,558.46	1,190.00	2,277.27
762	Walnut	1,827.46	909.61	44.00	
763	Wapato	961.12	1,952.95	1,413.95	35.00
764	Washta	494.09	1,190.17	420.00	
765	Watersville	50.50	2,411.50	60.00	
766	Wascombs	287.02	497.24	361.96	
767	Waukeo	430.20	7,295.18		
768	Wayland	410.40	1,925.95	164.66	
769	Webb	500.22			
770	Welder	221.65	45.50		
771	Weldon	170.00		5.00	2.00
772	Wellman	2,083.27	7,737.28	675.00	
773	Wellsburg	720.64	2,296.77	584.20	42.10
774	Wesley	171.72			
775	Wesley	190.30	1,961.20	311.00	
776	West Bend	596.29	7,550.18		
777	West Branch	1,008.96	5,796.92	217.43	1,553.64
778	West Burlington	1,097.07	8,396.81	846.99	675.39
779	West Chester	224.08	23.29	19.10	37.00
780	Westfield	988.49	1,262.47	662.76	0.90
781	Westgate	215.27	463.90	44.50	
782	West Liberty	3,481.73	33,659.87	2,764.67	442.47
783	West Mitchell (P. O. Mitchell)	128.25			
784	Westphalia	111.07			
786	West Okoboji	1,191.53	9,528.14	444.33	
787	West Point	365.32	684.07	906.65	
788	West Side	1,444.86	8,831.90	2,003.92	27.75
789	West Union	283.86	1,282.20	497.82	5.90
790	Westland	646.01	10,775.16	4.00	13.00
791	Whiting	646.01			
792	Whittemore	646.01	16,753.18	221.00	

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number
396.00			930.70		1,174.79	2,105.55	726
914.05	230.97		2,624.20	11.70	3,884.70	6,020.00	727
1,055.13		66.48	1,724.23		1,066.63	2,790.86	728
509.50	109.10		775.23		347.17	1,122.56	729
1,222.19			1,891.50		1,896.50	3,778.50	730
1,312.22			2,332.06		2,094.02	4,428.23	731
618.83		48.94	886.60			1,491.03	732
2,410.69	5,558.05	130.50	70,829.11	1,517.89	16,887.09	89,231.66	733
745.03	715.03		1,725.40		7,000.24	9,480.67	734
2,170.25	2,312.50		9,283.09		14,000.98	24,000.00	735
137.50	687.50		1,000.49		198.20	2,198.69	736
2,071.00			2,449.98		1,678.73	727	
240.23	782.59		284.19		824.78	1,118.56	738
297.22			1,295.68		606.06	1,972.74	739
401.15	1,100.00	279.50	3,091.34	750.71	2,281.77	6,789.82	740
1,076.65	782.25	490.92	5,209.24		11,246.74	16,446.48	741
280.75	495.00		1,274.74	157.50	920.17	2,202.41	742
509.44		5,209.25	4,254.15		736.04	1,087.89	743
1,632.24	1,296.23	16.00	3,219.20	306.00	2,201.93	5,721.13	744
2,415.27	9,374.67		14,646.56	107.05	11,000.76	25,833.77	745
4,909.47	12,340.50		21,218.53		2,428.77	23,747.60	746
481.25	115.00	1.00	683.70	28.00	4,372.27	5,251.27	747
3,224.50	1,827.80		7,264.25		9,024.78	17,188.03	748
1,292.58	54.25		2,275.47	946.50	232.00	4,538.97	749
873.03			902.02		2,178.80	3,141.51	750
218.70	855.00	452.27	11,971.96		7,161.99	19,169.95	751
4,228.77	2,025.00	141.27	15,330.90	421.67	1,713.72	17,345.58	752
959.60	1,620.15	12.00	6,130.05		10,276.82	13,408.00	753
289.95	80.25		622.20		1,230.20	1,852.50	754
1,535.67			2,113.00		1,077.11	3,600.11	755
1,197.31			1,846.92		48.54	1,895.46	756
2,388.38			6,172.31		10,683.54	17,855.92	757
1,081.25		654.20	3,751.58	1,737.91	1,607.04	7,096.53	758
569.07		888.86	200.00		3,209.22	4,897.58	759
2,281.31	6,232.25	47.88	22,877.23		22,719.98	45,676.91	760
2,260.19	13,806.19		5,279.92		25,451.49	39,537.93	761
2,264.13	11,268.94	2,277.45	11,882.90	12,114.26	6,582.29	30,588.29	762
1,467.25	7,124.50	843.25	11,619.28		14,221.88	25,841.14	763
1,092.31	965.00		4,472.44		895.46	5,437.90	764
1,254.23	840.00	127.60	3,377.45	2,300.00	1,035.85	6,716.30	765
3,226.76	720.09	39.25	11,547.70		22,508.42	34,806.42	766
2,925.63	22.50		4,559.14		2,256.96	8,818.10	767
697.27			907.40		2,700.10	3,709.29	768
623.56			900.72		644.47	1,545.79	769
597.20			778.29	.78	687.48	1,449.41	770
3,088.24			6,601.00		3,172.82	11,872.06	771
2,216.92	13,106.89	640.29	10,997.81	460.64	6,608.69	26,697.14	772
490.02			1,871.31		1,871.31	3,842.83	773
1,826.66	8,436.47	15.00	7,775.95		3,204.48	10,980.43	774
5,251.29	5,251.29		24,967.16	268.47	3,582.11	18,658.34	775
7,728.71	5,660.84	801.02	22,956.22	28.28	9,129.00	31,784.50	776
2,187.00	2,450.00	210.00	12,609.70		2,208.79	15,818.49	777
728.44		33.74	1,079.48		798.24	1,878.24	778
257.03	300.50	242.58	2,009.11	602.69	1,141.10	4,003.00	779
686.96	1,000.00	45.63	3,967.83		2,227.27	6,227.27	780
190.19	5,227.07	16,000.00	100,872.72		15,529.44	116,400.16	781
131.35			121.35		64.98	196.28	782
267.92			490.42		156.47	654.86	783
254.15	21.70		1,027.70		1,006.05	2,214.49	784
1,421.41	1,872.71	55.00	14,656.22	1,230.00	6,028.41	24,444.73	785
988.43	267.50	45.48	3,847.66		4,728.42	8,676.08	786
2,871.70	19,481.02	968.21	35,803.38	8,228.25	24,287.27	69,264.10	787
2,963.71		3.00	4,229.73	214.00	5,099.27	9,614.15	788
1,288.22	228.10		12,964.66		656.44	19,263.61	789
986.15	1,825.57		18,066.52		3,076.89	22,042.14	790

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

Number	Towns	Total general government expenditures	Total municipal subsurface expenditures	Total protection of life and property expenditures	Total health department expenditures
792	Whitten.....	332.04	948.79	36.24	
793	Willey (Carroll P. O.).....	46.72			
794	Williams.....	663.50	5,076.56	637.25	50.55
795	Williamsburg.....	8,116.56	4,279.18	2,428.00	655.17
796	Williamson.....	229.50		527.00	
797	Wilton Junction.....	1,312.56	16,209.35	1,721.33	2,506.49
798	Winfield.....	1,481.10	3,822.74	743.59	471.73
799	Winthrop.....	2,362.12	5,925.63		
800	Wlots.....	497.77	1.00	1.50	5.00
801	Woden.....	55.32		182.00	10.00
802	Woodbine.....	2,007.79	6,173.88	1,253.80	
803	Woodburn.....	174.51	178.54	140.56	
804	Woodward.....	977.79	3,947.73	605.10	29.00
805	Woolstock.....	359.14	6,164.33	473.62	
806	Worthington.....	256.68		178.50	
807	Wroning.....	1,497.27	1,738.72		
808	Yale.....	376.40	730.80	203.00	10.00
809	Yetter.....	116.30			
810	Yorktown.....	949.32	28.45	37.20	
811	Zeasing.....	721.72	1,432.85	1.50	27.33
812	Zwingle.....	57.36		32.50	

OUTSTANDING APRIL 1, 1926—BALANCE CASH MARCH 31, 1927—  
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1926	Cash balance March 31, 1927	Grand total for year	Number
163.11			880.08		1,076.90	2,467.08	792
182.75			230.47		791.33	1,921.81	793
3,712.37	7,073.00	343.98	15,049.73		6,494.15	21,540.86	794
3,481.44	28,368.96	2,483.48	54,313.84		20,180.86	74,794.10	795
592.73		340.00	1,000.33	1,808.61	133.50	3,122.45	796
11,281.56	55.00	285.74	32,802.23	247.37	1,648.90	35,738.70	797
477.16	16,707.71		23,486.37	3,903.92	2,344.00	29,923.29	798
	812.50	1,084.68	70,121.98		1,633.76	11,773.69	799
	328.88	951.25	2,345.40		2,800.07	4,543.47	800
3,664.38	321.00	27.90	4,323.63		441.70	4,765.33	801
7,806.28	26,300.00		39,601.75		25,187.99	66,789.74	802
1,692.75		22.74	1,399.48		340.79	1,840.27	803
1,271.48	3,119.80	19.15	11,135.11		1,267.61	12,728.73	804
273.40	589.00		7,800.64		7,293.69	15,103.33	805
893.51			1,228.60		1,088.27	2,306.96	806
2,832.13	925.90	16.78	7,061.53		2,145.34	9,206.77	807
1,032.07	2,740.00	151.94	5,563.25	2.00	8,285.36	14,343.31	808
1,129.23			1,244.52		211.38	1,553.91	809
650.40	155.00		1,457.63		1,965.06	3,422.69	810
1,719.43	3,250.00		7,172.83		5,923.77	16,036.00	811
773.52		45.00	908.40	150.00	365.00	1,334.39	812



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
66	Berkley				
67	Bernard			172.00	
68	Bertram				
69	Bewington				
70	Birmingham				
71	Blairburg				1,071.89
72	Blairtown	5,000.00	25,000.00		
73	Blairstown				
74	Blanchard		1,900.00		121.61
75	Blencoe				
76	Blockton		8,000.00		
77	Bloss Grass	2,100.00			
78	Bode	8,000.00			
79	Bonaparte				
80	Bontrant				
81	Bouton	1,500.00			
82	Boxholm				
83	Boyd		5,000.00		1,500.00
84	Bradleyville				3.89
85	Bradgate			507.50	
86	Brandon	10,000.00			
87	Brayton		20,000.00		
88	Breda	6,400.00			
89	Bridgewater				
90	Brighton				
91	Bristow	46,300.00			840.00
92	Britt	15,000.00	2,500.00		
93	Brooklyn	23,500.00			1,080.79
94	Brunsville	28,000.00			1,248.40
95	Buckeye	7,000.00			
96	Buck Grove	2,500.00			1,378.67
97	Buffalo		500.00		
98	Buffalo Center	11,400.00			
99	Burt	18,000.00	11,000.00		
100	Bussey				75.00
101	Calamus				
102	Callender		11,000.00		
103	Calmar	8,800.00	25,501.73		
104	Calumet				50.00
105	Camanche				227.74
106	Cambridge	2,000.00	10,000.00		
107	Cantril				15.75
108	Carlton				
109	Carlisle				
110	Carpenter	7,900.00			
111	Carson		11,000.00		
112	Casas	25,000.00	16,000.00		
113	Casey		9,500.00		505.30
114	Castalia		2,000.00		
115	Castana	3,000.00	11,500.00		
116	Castle Hill (R. F. D. Waterloo)	2,500.00			
117	Center Heights (R. F. D. Waterloo)	5,000.00			
118	Center Junction	2,750.00			1,117.94
119	Center Point		7,000.00		
120	Central City	9,000.00	10,000.00		761.22
121	Charlotte				
122	Charter Oak		9,000.00		
123	Chatsworth		30,000.00		
124	Chelsea				
125	Chester	6,000.00			
126	Chillicothe				
127	Churdan				
128	Cincinnati	20,000.00			1.61
129	Clare				
130	Clarence	6,500.00			29.38
131	Clarksville	4,500.00	9,500.00	5,000.00	
132	Clayton				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1927

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificate	Special miscellaneous debts	Total special debts	Number
							66
		172.00					67
							68
							69
							70
		1,071.89					71
		29,900.00		780.00		780.00	72
		1,121.61					73
		8,000.00		780.50		780.50	74
		2,100.00					75
		8,000.00					76
		8,000.00	4,000.00			4,000.00	77
		1,500.00					78
		1,500.00					79
		1,500.00					80
		1,500.00					81
	6,700.00	11,701.85					82
		507.50					83
		10,000.00					84
		20,000.00	9,700.00			9,700.00	85
		6,400.00					86
		6,400.00					87
		47,140.00	1,500.00			1,500.00	88
		17,500.00					89
		34,580.70					90
		39,248.40					91
		7,000.00					92
		2,378.67					93
		500.00					94
		11,400.00					95
		24,075.00					96
							97
							98
							99
							100
							101
		11,000.00		2,323.50		2,323.50	102
		23,261.73					103
		227.74					104
							105
		12,000.00					106
							107
							108
							109
		7,900.00					110
		11,000.00					111
		50,126.20	25,000.00			25,000.00	112
		9,500.00					113
		2,000.00					114
		14,500.00					115
		2,500.00		2,500.00		2,500.00	116
		6,717.94	58,000.00			58,000.00	117
		2,750.00					118
		7,000.00					119
		19,761.23	9,142.40			9,142.40	120
		9,000.00					121
		35,000.00	2,300.00			2,300.00	122
							123
		6,000.00					124
							125
							126
							127
		30,501.61					128
							129
		29.38					130
		8,000.00					131
		19,000.00	7,627.40			7,627.40	132







TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1927

Number	Town	General bonds	Municipal industry	Temporary loans	Warrants outstanding
334	Hopkinton	4,500.00			
335	Hornick	2,500.00	8,000.00		
336	Hosper	25,500.00	16,000.00		41.25
337	Hubbard				9.30
338	Hudson				
339	Hull	4,500.00	8,000.00		
340	Hunterton	20,500.00	24,000.00		
341	Hurstville				
342	Husley		20,300.00		
343	Imogene	1,500.00			
344	Inwood	15,000.00			1,056.10
345	Ionia		12,000.00		500.00
346	Ireton	11,800.00	2,500.00		
347	Irwin	4,000.00	8,000.00		437.22
348	Jackson Junction				
349	Jamaica		8,500.00		
350	Janesville		200.00		
351	Jesup	11,100.00	2,500.00		87.63
352	Jewell Jet. (P. O. Jewell)	15,500.00	28,000.00		1,125.54
353	Jolie	6,000.00			
354	Jolley		4,300.00		
355	Kalona			1,500.00	567.60
356	Kanrar		4,000.00		
357	Kanawha		21,500.00		204.10
358	Kelarton				
359	Kelby		7,500.00		
360	Kellogg				
361	Kensett				
362	Kent		4,000.00		
363	Kenwood Park	20,500.00			
364	Knoxsgonia	500.00			
365	Koita	22,500.00			107.38
366	Koswick				13.10
367	Keystone		10,000.00		
368	Kimballton				
369	Kingsley	12,500.00			7.00
370	Kirossa	1,800.00			
371	Kirkman		5,000.00		
372	Kirkville	2,000.00			
373	Kiron		8,000.00		
374	Klemme	16,500.00			121.50
375	Klerim				
376	Knowlton (Via Diagonal)				
377	Lacota	11,500.00			
378	Ladora		15,500.00		
379	Lakota	8,000.00			
380	Lake Mills	45,000.00			29.91
381	Lake Park	19,500.00			
382	Lake View	9,000.00			4.48
383	Lamoni	2,015.94	40,000.00		33.74
384	Lamont		2,000.00		15.90
385	Lamotte				1,475.84
386	Lanesboro				
387	Lansing	4,000.00	5,500.00		
388	La Porte City	15,000.00			500.00
389	Larchwood	1,500.00	7,000.00		
390	Larabee	4,500.00			
391	Lattimer				
392	Laurel				
393	Lauren	44,800.00			122.90
394	Lawler	5,000.00			3.50
395	Lawton	1,000.00			100.00
396	Le Claire	5,000.00			488.44
397	Ledyard		9,500.00		535.02
398	Le Grand	1,300.00			
399	Lehigh	12,000.00	15,500.00		
400	Leighton				1,000.00

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscel- lanous debts	Total special debts	Number
		6,500.00					334
		10,500.00	1,000.00			1,000.00	335
		24,541.25					336
		6.00	2,000.00			2,000.00	337
			9,000.00			9,000.00	338
9,000.00		21,500.00	24,000.00			24,000.00	339
		44,500.00	12,000.00			12,000.00	340
							341
		20,500.00					342
		1,500.00					343
		16,886.10		300.00		300.00	344
		14,300.00		17,070.00			345
		12,500.00					346
		7,437.22					347
							348
		8,500.00					349
	200.00						350
		13,582.02					351
		47,628.54					352
		6,000.00					353
		4,500.00					354
		4,067.60					355
		4,000.00					356
		21,894.10	10,000.00			10,000.00	357
		7,500.00					358
							359
		4,000.00					360
		20,500.00	11,908.54			11,908.54	361
		500.00					362
		22,007.28					363
		13.10					364
		12,225.00					365
	1,125.00						366
		15,500.00	66,500.00		1,400.00	67,900.00	367
		1,800.00					368
		5,500.00					369
		2,000.00					370
		2,000.00					371
		2,000.00					372
		16,021.50					373
							374
							375
							376
							377
		11,500.00					378
		15,500.00					379
		3,000.00					380
		48,024.61	1,800.00			1,800.00	381
		19,500.00	22,500.00			22,500.00	382
		9,004.48					383
		53,049.08	27,007.22			27,007.22	384
		2,015.94					385
		1,475.84					386
							387
		9,500.00					388
		15,500.00	25,500.00			25,500.00	389
		8,500.00					390
		4,500.00					391
							392
							393
		44,933.90	900.00	1,407.95		2,307.85	394
		6,003.50					395
		1,100.00	1,200.00			1,200.00	396
	1,710.00						397
		1,715.02					398
		1,300.00					399
		27,500.00					400
		1,000.00					400

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
401	Leland		4,400.00		
402	Lenox	30,000.00	40,500.00		7,337.48
403	Le Roy				
404	Lexter	12,000.00			
405	Letts				
406	Lewis				
407	Libertyville	1,801.00			
408	Liddelldale	11,000.00			
409	Line Springs				
410	Lincoln	11,000.00			
411	Linden	2,100.00			
412	Linsville	9,000.00			1,028.10
413	Linn Grove				31.00
414	Lisbon	52,500.00			3,704.01
415	Liscomb		2,000.00		24.00
416	Littleport				
417	Little Rock				
418	Little Sioux		8,200.00		
419	Livermore	9,750.00			
420	Lockridge				
421	Logan	62,500.00	12,000.00		272.70
422	Lohrville	44,100.00	12,000.00		17.00
423	Lone Rock				
424	Lone Tree				
425	Long Grove	4,500.00			36.00
426	Lorimer				
427	Lost Nation		10,000.00		20.00
428	Loyella				224.78
429	Lowden		10,000.00		
430	Low Moor	9,200.00			1,000.00
431	Luna				2,914.00
432	Lucas				
433	Luther	800.00			
434	Lu Verne	21,000.00			250.00
435	Luxemburg (P. O. New Vienna)				
436	Luzerne				
437	Lynnvile				9.75
438	Lytton	26,000.00			
439	Macedonia	5,000.00	2,500.00		
440	Macomb				
441	Magnolia				
442	Malcom				
443	Mallard	4,000.00			10.00
444	Maloy				69.97
445	Malvern	21,000.00	20,000.00		51,800.00
446	Manilla	20,000.00	18,500.00		47,087.58
447	Manly		8,000.00		252.80
448	Manneg	10,000.00	25,500.00		8,222.00
449	Manson	120,147.00			25,500.00
450	Mapleton	75,000.00	12,000.00		150,147.00
451	Marathon	75,000.00	12,500.00		86,542.20
452	Marble Rock	2,500.00			13,550.00
453	Marcus	4,000.00	10,500.00		2,500.00
454	Marcus		12,500.00		21,507.25
455	Marguette	11,800.00			14,174.00
456	Martelle				11,800.00
457	Martinsburg				
458	Martinsdale		4,000.00		
459	Marysville				
460	Massonville				
461	Massena				18.41
462	Matlock				
463	Mattie	2,500.00	18,000.00		19,400.00
464	Maxwell		12,500.00		12,500.00
465	Maynard		12,000.00		12,645.00
466	Mayville (Walcott P. O.)		1,000.00		1,000.00
467	McCallsburg	9,900.00			9,901.10

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1927

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special school-leasehold debts	Total special debts	Number
401			4,400.00				4,400.00	401
402			82,837.48				82,837.48	402
403								403
404			12,000.00				12,000.00	404
405								405
406								406
407			1,800.00				1,800.00	407
408			11,000.00				11,000.00	408
409								409
410			11,000.00				11,000.00	410
411			2,100.00				2,100.00	411
412			10,028.10				10,028.10	412
413			19.00				19.00	413
414			22,204.01	23,000.00			45,204.01	414
415			2,024.00				2,024.00	415
416								416
417				1,300.00			1,300.00	417
418			8,200.00				8,200.00	418
419			9,750.00	1,000.00			10,750.00	419
420								420
421		8,200.00	82,972.70				91,172.70	421
422			37,117.00	61,000.00			98,117.00	422
423								423
424								424
425			4,508.00				4,508.00	425
426								426
427			19,620.25	2,800.00			22,420.25	427
428			224.78				224.78	428
429			10,000.00				10,000.00	429
430			10,300.00				10,300.00	430
431			2,914.00				2,914.00	431
432								432
433			800.00				800.00	433
434			21,200.00				21,200.00	434
435								435
436								436
437			9.75				9.75	437
438			26,000.00				26,000.00	438
439			5,000.00				5,000.00	439
440								440
441								441
442								442
443			4,010.00				4,010.00	443
444			69.97				69.97	444
445			51,800.00				51,800.00	445
446			47,087.58	8,500.00			55,587.58	446
447			8,222.80				8,222.80	447
448			25,500.00	26,000.00			51,500.00	448
449			150,147.00	66,188.20			216,335.20	449
450			86,542.20	20,000.00			106,542.20	450
451			13,550.00				13,550.00	451
452			2,500.00				2,500.00	452
453			21,507.25				21,507.25	453
454		7,000.00	14,174.00				21,174.00	454
455			11,800.00				11,800.00	455
456								456
457								457
458								458
459			4,000.00				4,000.00	459
460								460
461			18.41				18.41	461
462								462
463			19,400.00				19,400.00	463
464			12,500.00				12,500.00	464
465			12,645.00				12,645.00	465
466			1,000.00				1,000.00	466
467			9,901.10				9,901.10	467

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
406	McCausland	1,000.00			
409	McClelland				
410	McGregor	27,000.00			22.04
411	McIntire				
412	Mechanicville	1,000.00			476.00
413	Medapolls				
414	Melbourne				
415	Melcher	2,000.00	6,000.00		402.02
416	Melrose	4,500.00			80.07
417	Mevin		12,000.00		
418	Meno				
419	Meriden				179.98
420	Merrill	10,000.00			
421	Messervy	1,800.00	7,200.00		
422	Meyer				
423	Middletown				
424	Miles		8,500.00		
425	Millford	5,320.00	42,000.00		
426	Millersburg				
427	Millerton	1,800.00			
428	Milo	2,000.00			
429	Milrod	1,000.00			407.38
430	Minburn	1,034.70	1,000.00		1.56
431	Minden	1,500.00			
432	Mingo	7,000.00			
433	Mitchell				
434	Mitchellville		30,000.00		700.72
435	Modale				280.81
436	Mondamin	2,000.00			
437	Moneta				
438	Monmouth				
439	Monona		82,500.00		
440	Monroe	1,000.00	50,000.00		1,280.08
441	Montezuma	13,700.00	10,500.00		732.17
442	Montour				
443	Montrose				1,200.00
444	Moorhead				
445	Moorland		6,500.00		
446	Moravia				
447	Morning Sun	1,000.00	21,000.00		8,012.23
448	Morrison				
449	Moulton		48,000.00	5,000.00	
450	Mt. Auburn	10,000.00			
451	Mt. Ayr	18,000.00	63,000.00		
452	Mt. Sterling				
453	Mt. Union	2,000.00			
454	Mt. Vernon	10,000.00			434.78
455	Moyila		3,000.00		
456	Murray				
457	Nashua	15,000.00			
458	Nemaha				4.80
459	Nevils				118.73
460	New Albin		23,000.00		5,005.20
461	Newell	22,500.00			7,080.00
462	Newhall				
463	New Hartford		4,000.00		1,000.00
464	New Liberty				
465	New London	28,000.00			
466	New Market				
467	New Providence				
468	New Sharon	17,000.00	500.00	3,500.00	149.00
469	New Vienna		5,388.00		
470	New Virginia				
471	Nichols				
472	Nodaway				25.61
473	Nora Springs	19,500.00			
474	Northboro	4,500.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1927

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
406			1,000.00					406
409								409
410			27,022.04					410
411								411
412			1,470.00	15,500.00	7,085.80	3,000.00	25,055.80	412
413								413
414								414
415								415
416		1,200.00	9,002.95	1,800.00			1,800.00	416
417			4,280.07					417
418			12,000.00					418
419								419
420			179.98					420
421			10,000.00	17,000.00			17,000.00	421
422			9,000.00					422
423								423
424								424
425			8,500.00					425
426			47,250.00					426
427								427
428			1,800.00					428
429			3,900.00					429
430			4,402.28					430
431			2,636.28	1,000.00			1,000.00	431
432			1,500.00					432
433			7,000.00					433
434								434
435			30,700.72					435
436			280.81					436
437		1,079.22	3,079.22	29,500.00			29,500.00	437
438								438
439								439
440			82,500.00	21,806.46			21,806.46	440
441			22,730.28					441
442			84,422.17					442
443		9,500.00						443
444								444
445			1,200.00					445
446								446
447			6,500.00					447
448								448
449			30,512.23					449
450								450
451			53,900.00	29,284.00	65,700.00	7,000.00	95,284.00	451
452			10,000.00					452
453			71,000.00					453
454								454
455			2,500.00					455
456			10,414.16					456
457			3,000.00	14,500.00			14,500.00	457
458								458
459			15,000.00	47,000.00			47,000.00	459
460								460
461								461
462		1,200.00	30,405.20					462
463			30,580.00	10,236.95			10,236.95	463
464								464
465			5,000.00					465
466								466
467			22,000.00					467
468								468
469								469
470			21,149.00	2,000.00			2,000.00	470
471			5,388.00					471
472								472
473			25.61					473
474			19,500.00	11,068.00			11,068.00	474
475			4,500.00					475

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
503	North Buena Vista				
506	North English	16,000.00	42,000.00		82.22
507	North Liberty				
508	North Washington		900.00		78.75
520	Northwood		12,000.00		
540	Norwalk				
541	Norway				
542	Numa				18.00
543	Oakland		45,000.00	1,000.00	
544	Oakville	5,500.00			
545	Oakwood	5,000.00	30,000.00		105.95
546	Odebold	55,000.00			
547	Ogeden	15,000.00	6,500.00		186.63
548	Okobell				
549	Ohle				
550	Ohle		15,500.00		2,707.81
551	Oille				
552	Omaha				
553	Onslow	5,000.00			
554	Orange City	21,500.00			
555	Orchard			1,000.00	
556	Orient	2,000.00			
557	Orleans				
558	Ossian		11,000.00		787.50
559	Ostedlock				
560	Oto		14,000.00		22.75
561	Ottosen		7,500.00		
562	Owasa		9,000.00		
563	Oxford		14,500.00		1,816.51
564	Oxford Junction		10,000.00		
565	Oyena				605.40
566	Pacific Junction				
567	Packwood				
568	Palmer	2,000.00			
569	Palo				
570	Panama	3,500.00			
571	Panora	36,000.00		6,001.60	
572	Parkersburg	65,500.00		5.35	
573	Parnell				
574	Paton	16,500.00			
575	Patterson				100.00
576	Paulina		24,000.00	1,000.00	2.00
577	Perla	5,000.00			
578	Peru				
579	Peterson				
580	Pierson				25.00
581	Pilot Mound				14.80
582	Pioneer				
583	Pisgah		11,000.00		
584	Plainfield				
585	Plano				158.87
586	Pleasanton				
587	Pleasant Plain				
588	Pleasantville	31,000.00	14,000.00		
589	Ployer		11,800.00		
590	Plymouth		17,000.00		
591	Pocahontas	56,000.00			1,141.00
592	Polk City				
593	Pomeroy	45,000.00	15,500.00		40,800.00
594	Poppley				
595	Portsmouth	4,000.00			
596	Postville	27,200.00			1,250.00
597	Prairieburg				
598	Prairie City		7,500.00		
599	Prescott		10,500.00		859.07
600	Preston		14,405.34		
601	Pringhar	5,000.00	2,000.00		4,106.62

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1927

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
525								525
526			28,992.22	11,518.21			11,518.21	526
527								527
528			978.75					528
529			12,000.00					529
530								530
531								531
532			18.00					532
533			46,000.00					533
534			5,500.00					534
535			25,105.00					535
536		5,000.00	35,000.00	66,000.00			65,000.00	536
537			19,686.63		1,810.91		1,810.91	537
538								538
539								539
540								540
541								541
542								542
543								543
544								544
545								545
546								546
547								547
548								548
549								549
550								550
551								551
552								552
553			5,000.00					553
554			91,300.00	25,000.56			25,000.56	554
555			4,000.00					555
556			2,000.00					556
557								557
558			11,787.50	8,500.00			8,500.00	558
559								559
560			14,022.75					560
561			7,500.00					561
562								562
563			9,000.00					563
564			25,816.21	2,500.00			2,500.00	564
565								565
566			605.40					566
567			2,000.00					567
568								568
569			3,500.00					569
570								570
571			42,001.60					571
572			82,505.55	16,500.00			16,500.00	572
573								573
574			16,500.00					574
575			100.00					575
576			23,062.00	28,500.00			28,500.00	576
577			5,000.00					577
578								578
579								579
580			25.00					580
581			14.80					581
582								582
583			11,000.00					583
584								584
585								585
586								586
587								587
588			45,000.00	24,007.71			24,007.71	588
589			11,500.00					589
590			18,000.00					590
591		1,000.00	57,141.89	46,814.82			46,814.82	591
592								592
593			109,800.00	60,000.00			60,000.00	593
594								594
595								595
596			28,400.00	16,200.00			16,200.00	596
597								597
598			7,500.00					598
599			10,709.57					599
600			14,039.34	32,984.12			32,984.12	600
601			12,106.62					601





TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
736	Trossdale				
737	Truro	1,500.00			
738	Turla				
739	Udell	900.00			
740	Underwood				
741	Union				795.04
742	Unionville	6,400.00	5,200.00		34.73
743	University Park		1,900.00		
744	Urbana	6,500.00			
745	Urbandale	2,900.00			
746	Ute	400.00			
747	Vail	2,300.00	4,800.00		244.05
748	Valeria	2,900.00			
749	Van Horn		35,000.00		
750	Van Meter				500.00
751	Van Wert				
752	Varina				
753	Victor	5,750.00			745.80
754	Vincennes	9,900.00			1.00
755	Vining				
756	Volga City				
757	Wadana				154.47
758	Wadon				
759	Walker				1,455.01
760	Wallingford				160.00
761	Wall Lake	11,800.00			11,800.00
762	Walnut	12,000.00	34,500.00	15,424.43	100.00
763	Wapello	38,400.00	9,200.00		
764	Washta	2,900.00	21,000.00		7,485.42
765	Waterville		3,200.00		1.75
766	Waucoma			2,000.00	
767	Waukesha	2,500.00			
768	Wayland				
769	Webb				
770	Webster				
771	Weldon				9.75
772	Wellman				
773	Wellsburg	2,000.00	1,000.00		
774	Wellton				
775	Wesley		14,000.00		
776	West Bend		14,500.00		1.00
777	West Branch		1,500.00		
778	West Burlington				
779	West Chester				226.60
780	Westfield		5,000.00		
781	Westgate	6,500.00	5,000.00		400.00
782	West Liberty	4,000.00	9,000.00	400.00	400.00
783	West Mitchell (P. O. Mitchell)				
784	Westphalia				
785	West Okoboji				392.65
786	West Point		20,500.00		1,820.00
787	West Side	7,000.00			80.00
788	West Union	56,922.23			2,586.11
789	Whiteland				247.95
790	Whiting		4,680.00		4,680.00
791	Whittemore	1,500.00	9,000.00	10,600.00	3.00
792	Whitten				
793	Wiley (Carroll P. O.)				
794	Williams	900.00	2,500.00		
795	Williamsburg				
796	Williamson				1,856.41
797	Wilton Junction				
798	Winfield	62,300.00			5,995.92
799	Winthrop		6,000.00	1,000.00	
800	Wiota		7,500.00		
801	Woden	1,300.00			
802	Woodbine	20,000.00			1,400.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1927

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		1,500.00					736
							737
		900.00					738
		708.04					739
		11,033.73	2,700.00			2,700.00	740
		1,000.00					741
		6,500.00					742
		2,000.00					743
		944.05	9,500.00			9,500.00	744
		7,000.00	11,000.00			11,000.00	745
		2,300.00					746
		35,000.00					747
		500.00					748
							749
							750
							751
							752
		6,400.00					753
		9,501.00					754
							755
							756
		154.47					757
							758
		1,455.01					759
		160.00					760
		11,800.00	4,000.00			4,000.00	761
		61,924.45		9,500.00		3,500.00	762
		111,585.42		3,600.00			763
	36,500.00	33,031.75				2,500.00	764
		5,200.00					765
		3,000.00					766
		3,000.00			756.00	750.00	767
							768
							769
							770
		9.75					771
							772
		2,000.00	13,751.34			13,751.34	773
		14,000.00	8,208.06				774
		14,501.00					775
	25,500.00	27,000.00	7,000.00			7,000.00	776
							777
							778
		226.60					779
		5,000.00					780
		7,300.00					781
		15,000.00					782
							783
		392.65					784
		13,820.00					785
		7,080.00					786
		69,578.35	50,489.58			50,489.58	787
		247.95					788
		4,680.00					789
		20,500.00					790
							791
							792
							793
		20,900.00	24,900.00	8,200.00		8,200.00	794
			1,856.41				795
				11,533.30			796
							797
		50,292.92				11,033.30	798
		7,000.00					799
		7,500.00					800
		2,900.00					801
							802
		42,500.00	62,500.00	78,500.00		78,500.00	802



TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property	Grand Total			
					\$	\$	\$	\$
1	Ackley	1,142,724	196,964	100,264	\$ 2,441,952	\$ 62,114,734	\$ 25,922,264	
2	Ackworth	22,199	\$ 629					
3	Adair	411,215	122,504					
4	Adel	966,306	182,208	28,644				
5	Afton	411,914	87,768	31,800				
6	Agency	199,177	27,906	22,908				
7	Ainsworth	199,546	180,292	22,929				
8	Akron	567,432	189,472	42,512				
9	Albert City	821,230	142,252	16,120				
10	Albion	139,368	30,060	9,732				
11	Alburnett	122,436		70,568				
12	Alden	289,160		42,862				
13	Alexander	307,890	71,929	40,680				
14	Alborton	96,000		39,000				
15	Allamakee	441,124	192,522	39,796				
16	Alta	556,204	181,472	30,988				
17	Alta Vista	277,469	62,440	1,512				
18	Alton	516,794	121,940	146,266				
19	Altoona	277,822	27,748	76,140				
20	Alvord	235,116	47,612	15,660				
21	Andover	31,980		20,900				
22	Andrew	86,228	24,240					
23	Anita	516,954	156,280	44,948				
24	Ankeny	374,790	64,780	15,526				
25	Anthony	387,800	118,808	34,056				
26	Applington	280,700	63,228	22,012				
27	Arenda	201,928	61,372					
28	Archer	29,722	49,368	17,532				
29	Aresdale	106,176	52,290	36,918				
30	Arion	79,780	21,172	80,358				
31	Arispe	51,614		17,292				
32	Arlington	316,348	128,720					
33	Arnold	181,180	106,276	24,112				
34	Arnolds Park	394,968	52,900	58,480				
35	Arthur	312,684	87,712					
36	Ashton	238,212	206,288	67,620				
37	Ashwin Hill	44,702	19,000	16,816				
38	Atalissa	79,250	70,000	7,740				
39	Athelstan	22,822						
40	Atkins	223,294	64,122	39,190				
41	Auburn	286,616	94,292					
42	Aurelia	254,172	136,992	26,512				
43	Aurora	144,928	44,616	22,328				
44	Avoea	810,108	157,440	29,728				
45	Ayrshire	623,628	116,600					
46	Bagley	144,422	35,944	17,280				
47	Bagley	287,944	86,254	15,592				
48	Bailey	152,428	14,726					
49	Baldwin	48,024	33,516	27,776				
50	Bancroft	241,796	79,904	27,438				
51	Barnes City	302,212	21,728	30,696				
52	Barnum	121,288	59,224	49,228				
53	Bassett	29,828	18,616					
54	Batavia	196,504	49,584	7,282				
55	Baxter	423,796	65,240	20,620				
56	Baxter	273,460	146,000	14,600				
57	Bayard	202,240	267,060					
58	Beacon	83,500	5,064	109,816				
59	Beaconsfield	79,140	14,240	21,284				
60	Beaman	28,776	70,184	10,000				
61	Beaver	74,680	17,664					
62	Bellevue	1,045,740	188,944	65,164				
63	Belmont	1,250,934	226,224	168,100				
64	Bennett	267,048	116,744	31,202				
65	Benton	61,204	20,016	16,028				

AS OF JANUARY 1, 1926—LEVIES AS OF SEPTEMBER 1, 1926

Towns, table property and credits	Total assessed valuation of all property except mines and credits	Total taxable valuation of all property except mines and credits	Total taxable value of mines and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
	\$ 2,387,372	\$ 908,631,248	\$ 76,115,907	\$ 140,311,917	\$ 17,176,621	\$ 3,237,068.92	
Ackley	14,202	1,457,212	364,203	989,900	84,798	30,162.45	1
Ackworth	1,202	69,968	17,242	22,200	48,736	640.00	2
Adair	1,080	610,944	152,211	549,210	64,484	12,347.56	3
Adel	7,736	1,190,444	227,271	300,000	17,664	12,841.41	4
Afton	1,922	302,576	122,804	358,202	22,088	5,223.48	5
Agency	1,972	228,645	61,692			1,875.00	6
Ainsworth	3,672	284,224	71,080	242,782	7,388	2,967.61	7
Akron	4,948	694,284	199,246	274,700	2,960.58	8	
Albert City	1,188	428,622	123,422		11,012	1,315.00	9
Albion	1,188	178,968	44,247		13,148	1,846.00	10
Alburnett	4,509	227,502	56,808	64,560		13,088	11
Alden	11,488	322,890	125,270	543,750	27,020	8,126.00	12
Alexander	4,756	429,122	108,852	268,222		2,042.00	13
Alborton	8,412	694,716	173,679	218,194	37,792	5,264.22	14
Allamakee	4,822	267,204	149,051	250,801	99,684	6,250.15	15
Alta	7,280	812,944	209,226	293,200	90,656	8,029.00	16
Alta Vista	1,294	216,618	79,124	108,000	42,457	8,877.58	17
Alton	2,170	789,720	197,184	236,000	48,792	10,809.19	18
Altoona	12,240	322,902	68,240	183,470	79,604	2,250.00	19
Alvord	2,640	300,928	70,228	60,840	8,202	4,220.19	20
Andover	1,650	62,000	15,900	32,000	9,560	810.40	21
Andrew	1,224	111,792	27,948	348,800		1,488.00	22
Anita	4,220	721,428	180,257	410,912	10,200	11,207.50	23
Ankeny	1,164	456,180	114,015	297,165	55,840	5,225.00	24
Anthony	4,820	541,944	123,261	472,000	22,452	6,070.00	25
Applington	1,022	498,232	117,026	388,206		2,380.00	26
Arenda	4,972	229,222	82,632		10,008	8	27
Archer		109,622	26,678	28,100		905.00	28
Aresdale	848	197,668	49,222	60,200	44,176	1,488.00	29
Arion	3,220	192,678	48,412	72,200		2,072.00	30
Arispe	236	92,112	22,778	42,712	16,212	960.21	31
Arlington	445,008	117,287	268,000			7,922.00	32
Arnold	7,112	517,680	129,420	151,000	9,206	8,681.00	33
Arnolds Park	3,168	688,616	172,124	124,200		11,458.22	34
Arthur	1,124	201,896	73,240	63,600		2,435.22	35
Ashton	1,124	691,626	120,414	92,227	27,804	5,945.00	36
Ashwin Hill	432	79,220	15,574	27,600	6,720	1,126.11	37
Atalissa	1,140	114,600	23,670	73,400		39	
Athelstan	2,260	22,400	3,200			29	
Atkins	90,988	474,144	119,250	181,186	18,748	1,922.00	40
Auburn	3,160	221,826	121,200	228,200	44,288	1,620.66	41
Aurelia	3,160	221,826	121,200	228,200	44,288	1,620.66	42
Aurora	3,160	221,826	121,200	228,200	44,288	1,620.66	43
Avoea	6,796	1,024,972	226,518	848,148	56,400	11,984.00	44
Ayrshire	6,796	1,024,972	226,518	848,148	56,400	11,984.00	45
Bagley	1,724	219,240	54,785		54,100	7,150.00	46
Bagley	1,868	385,268	96,467	223,180	5,200	4,282.00	47
Bailey	1,494	249,908	69,122			540.00	48
Baldwin	1,682	119,268	27,692			540.00	49
Bancroft	3,486	481,664	115,651	149,218		1,450.00	50
Barnes City	232	259,467	63,892		1,540	8,275.00	51
Barnum	3,040	300,220	90,005	19,250	83,240	2,812.99	52
Bassett	436	28,444	14,811			741.00	53
Batavia	436	28,444	14,811			741.00	54
Baxter	436	28,444	14,811			741.00	55
Baxter	436	28,444	14,811			741.00	56
Bayard	3,224	327,144	124,286	1,114,824	15,200	11,200.00	57
Beacon	3,224	327,144	124,286	1,114,824	15,200	11,200.00	58
Beaconsfield	3,224	327,144	124,286	1,114,824	15,200	11,200.00	59
Beaman	3,224	327,144	124,286	1,114,824	15,200	11,200.00	60
Beaver	3,224	327,144	124,286	1,114,824	15,200	11,200.00	61
Bellevue	3,224	327,144	124,286	1,114,824	15,200	11,200.00	62
Belmont	3,224	327,144	124,286	1,114,824	15,200	11,200.00	63
Bennett	3,224	327,144	124,286	1,114,824	15,200	11,200.00	64
Benton	3,224	327,144	124,286	1,114,824	15,200	11,200.00	65

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

Number	Towns	Real property	Personal property	Railroad property
65	Berkley	41,120	10,426	
67	Bernard	59,716	41,428	5,296
68	Bertram	59,688	5,936	62,288
69	Beverington	32,756	17,380	7,730
70	Birmingham	268,426	50,960	41,528
71	Blairsburg	129,140	24,284	22,012
72	Blairstown	342,560	79,256	13,184
73	Blakesburg	175,172	51,712	15,736
74	Blanchard	167,448	59,968	14,740
75	Blencoe	101,608	58,196	37,008
76	Blonkton	225,180	79,036	28,024
77	Blue Grass	148,220	21,924	8,812
78	Bode	160,416	76,448	
79	Bondurant	227,302	97,272	17,860
80	Bonaparte	200,000	49,000	
81	Boston	127,008	21,264	11,772
82	Boxholm	197,416	74,028	10,000
83	Boyer	191,502	84,588	15,516
84	Bradley	171,020	60,492	36,128
85	Bradgate	63,000	35,430	38,262
86	Brandon	184,252	45,712	9,850
87	Brayton	104,456	33,200	
88	Breda	121,514	79,020	19,628
89	Bridgewater	143,444	52,344	8,548
90	Brighton	100,464	165,676	72,472
91	Bristow	152,084	32,504	
92	Brown	660,688	187,220	26,812
93	Brooklyn	770,732	121,708	30,364
94	Brunsville	79,084	49,444	15,516
95	Buckeye	141,280	53,808	29,472
97	Buffalo	48,822	25,008	22,272
98	Buffalo Center	189,004	31,872	30,600
99	Burt	383,508	131,792	28,876
100	Busey	284,880	79,108	46,202
101	Calamus	191,996	72,028	28,860
102	Callender	147,836	58,094	
103	Calmar	208,520	76,972	18,096
104	Calmar	96,348	94,436	47,488
105	Camanche	210,308	48,040	33,728
106	Cambridge	730,228	25,056	178,968
107	Cantril	177,854	80,594	121,908
108	Carbon	53,602	31,228	28,736
109	Carleton	389,308	5,546	
110	Carpenter	42,180	44,600	
111	Carson	241,520	30,620	17,380
112	Cascade	701,352	302,584	24,856
113	Casey	304,064	102,222	2,388
114	Castalia	191,140	36,876	131,062
115	Castalia	121,168	39,956	42,360
116	Castle Hill (R. F. D. Waterloo)	124,820	5,408	63,280
117	Castle Heights (R. F. D. Waterloo)	332,000	7,732	41,568
118	Center Junction	80,228	36,488	56,428
119	Center Point	479,212	437,792	94,222
120	Central City	166,744	20,504	24,544
121	Charlotte	428,252	141,206	24,284
122	Charler Oak	52,784	25,988	31,022
123	Chatsworth	459,824	587,824	40,900
124	Chelsea	178,728	62,128	42,444
125	Chester	133,648	27,232	24,648
126	Chillicothe	798,648	123,648	
127	Churchland	228,196	45,788	61,536
128	Cincinnati	86,228	20,268	12,190
129	Clare	542,944	125,016	47,408
130	Clarnox	676,284	114,476	78,016
131	Clarksburg	40,492		

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

Number	Towns	Telephone, telegraph property and expenses	Total assessed valuation of all real estate, personal property and credits	Total taxable valuation of all property except real estate, personal property and credits	Total taxable value of real estate and credits	Assessed value of all property within corporate limits	Mills levied on funds	Total levies for all funds	Number
65	Berkley		61,336	12,584					66
67	Bernard		107,972	26,742	69,000			641.82	67
68	Bertram		127,604	21,901	2,000			451.12	68
69	Beverington		59,116	14,730	10,650			163.00	69
70	Birmingham		369,700	96,425	237,778			2,600.00	70
71	Blairsburg	1,192	307,008	22,407	30,224			1,991.36	71
72	Blairstown	3,072	429,144	109,737	600,822			6,537.00	72
73	Blakesburg	2,248	247,420	61,855	167,880			1,375.90	73
74	Blanchard	3,730	542,512	69,878	230,800			2,558.87	74
75	Blencoe	1,436	136,296	48,304	131,019			1,625.70	75
76	Blonkton	3,206	344,100	95,025	352,149			2,240.90	76
77	Blue Grass	816	127,772	42,557	127,526			751.91	77
78	Bode		259,364	61,966	139,500			3,845.00	78
79	Bondurant	1,064	343,848	85,362	133,750			2,300.00	79
80	Bonaparte		240,000	0,000	96,000			4,400.00	80
81	Boston		166,072	42,168	31,200				81
82	Boxholm	640	298,664	71,171	267,563			2,286.80	82
83	Boyer	2,028	294,284	72,071	260,132			3,700.00	83
84	Bradley	3,028	361,768	66,442	72,117			1,730.10	84
85	Brandon	564	167,896	39,484	14,400			1,006.97	85
86	Brayton		229,784	29,044	120,822			3,970.00	86
87	Breda		137,016	31,479	135,280			1,282.00	87
88	Bridgewater	1,000	420,962	105,248	141,473			3,750.88	88
89	Brighton	1,250	305,622	51,408	192,901			1,100.00	89
90	Bristow	3,548	769,160	150,040	245,855			13,000.00	90
91	Brown		190,000	44,120	41,280			1,194.20	91
92	Brooklyn		1,110,988	279,247	114,994			18,194.00	92
93	Brooklyn		933,056	233,264	67,040			11,900.00	93
94	Brunsville	788	144,828	36,207	18,000			1,300.94	94
95	Buckeye	2,784	227,284	56,846	164,520			2,023.52	95
97	Buffalo	816	97,988	24,437	47,700			450.00	97
98	Buffalo Center	1,916	244,962	61,228	38,800			5,548.50	98
99	Burt	2,768	567,994	141,720	256,300			4,674.85	99
100	Busey	1,812	412,122	103,028	120,005			3,425.80	100
101	Calamus		292,216	72,870	170,740			2,200.00	101
102	Callender		306,000	51,000	22,128			2,600.75	102
103	Calmar	4,012	307,664	76,891	119,549			4,220.97	103
104	Calmar	4,322	747,464	186,868	106,550			7,470.90	104
105	Camanche		178,056	44,514	138,200			1,944.90	105
106	Cambridge	6,700	419,028	104,067				6,251.40	106
107	Cantril	4,908	567,348	149,212	133,740			5,650.00	107
108	Carbon	3,308	395,008	51,222	215,122			1,077.00	108
109	Carleton		61,208		25,200			685.00	109
110	Carpenter		413,968	103,492	18,800			5,422.05	110
111	Carson	528	100,708	25,177	36,000			1,588.11	111
112	Cascade	2,236	218,440	79,610	279,252			4,000.00	112
113	Casey	2,016	1,015,480	252,870	801,800			15,225.78	113
114	Castalia		411,966	105,430	1,960			4,137.00	114
115	Castalia		383,972	96,368	71,814			1,690.00	115
116	Castle Hill (R. F. D. Waterloo)	3,300	238,404	59,601	30,925			3,612.43	116
117	Castle Heights (R. F. D. Waterloo)	1,598	197,676	49,360	66,876				117
118	Center Junction	2,728	463,140	161,286	97,738				118
119	Center Point	2,208	127,132	43,933	45,900			2,600.00	119
120	Central City		620,116	157,929	248,952			4,225.00	120
121	Charlotte	906	483,032	120,738	234,544			5,825.90	121
122	Charler Oak	1,244	218,194	54,758	30,526			4,113.78	122
123	Chatsworth	1,864	411,966	133,964	278,366			7,000.00	123
124	Chelsea	3,072	117,876	28,219	7,012			800.00	124
125	Chester	3,496	1,000,412	272,603	68,724			1,722.89	125
126	Chillicothe	1,992	257,894	71,841	22,816			2,990.00	126
127	Churchland	668	188,516	58,516	8,256			1,000.00	127
128	Cincinnati	628	102,144	230,556	238,527			1,577.00	128
129	Clare	3,400	348,824	87,206	137,376			2,696.00	129
130	Clarnox	1,568	128,024	34,650	14,226			3,019.90	130
131	Clarksburg	3,040	718,398	179,277	861,106			3,600.00	131
132	Clarksburg	4,200	872,008	218,274	1,147,000			9,350.00	132
133	Clarton		60,606	15,174	36,000			661.17	133

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

Number	Towns	ASSESSED VALUATION OF		
		Real property	Personal property	Railroad property
135	Clearfield	375,440	79,445	
134	Cleghorn	131,294	55,544	21,476
135	Clemmons	127,528	37,440	9,628
136	Clermont	389,390	114,740	17,361
137	Clio	111,188	24,340	29,172
138	Clover Hill (Via Valley Jet.)	89,544	3,000	
139	Chutler	225,588	115,000	36,800
140	Colburn	27,304	29,516	12,308
141	Coggon	207,304	91,288	39,820
142	Coin	328,594	95,420	37,348
143	Colesburg	127,068	37,272	
144	College Springs	168,648	54,816	4,000
144	Collins	376,848	121,700	23,272
145	Colo	246,564	84,254	38,440
147	Columbus City	100,784	15,344	
148	Columbus Junction	697,604	152,800	91,364
149	Cowell	28,372	24,160	628
150	Conseville	73,680	20,300	7,440
151	Conrad	85,020	29,024	10,828
152	Conway	86,300	50,564	14,424
153	Coon Rapids	904,772	128,020	32,312
154	Copook	17,760	7,424	
155	Coraville (Via Iowa City Route)	121,424	10,872	
156	Correctonville	413,788	123,032	56,100
157	Corwith	222,328	61,716	54,720
158	Corydon	1,074,136	169,608	42,404
159	Cotter	194,804	36,848	
160	Coulter	220,204	40,632	
161	Craig	88,940	49,008	18,616
162	Crawfordville	207,484	37,784	8,544
163	Crownwell	55,900	25,516	15,952
164	Crystal Lake	78,408	78,408	
165	Cumberland	374,888	113,664	22,640
166	Cumming	50,888	29,440	13,108
167	Curlew	109,104	35,316	23,464
168	Cushing	169,772	49,948	47,836
169	Cylinder	45,432	50,724	47,108
170	Dakota City	181,832	15,048	52,780
171	Dallas	138,220	14,560	19,944
172	Dallas Center	702,776	112,832	10,836
173	Dana	61,332	30,708	9,032
174	Danbury	326,012	98,812	40,740
175	Danville	196,640	77,904	
176	Davis City	151,432	44,452	37,124
177	Dawson	109,604	61,808	23,732
178	Dayton	486,292	135,744	22,248
179	Deatur City	117,948	24,788	
180	Deham	129,336	45,780	
181	Deep River	234,328	96,432	19,628
182	Defiance	108,506	28,006	25,444
183	Delaware	81,736	12,300	
184	Delhi	96,372	78,416	17,688
185	Delmar	41,684	60,376	115,472
186	Deloit	84,640	20,004	64,012
187	Delphos	39,728	12,624	18,768
188	Della	252,924	69,220	
189	Derby	487,752	113,012	11,964
190	Derby	24,328	21,568	8,544
191	DeSoto	164,894	27,720	16,968
192	Dexter	422,376	73,408	45,544
193	Diagonal	254,304	79,760	23,232
194	Dickens	115,000	29,000	
195	Diks	221,228	80,528	41,780
196	Dixon	141,044	73,376	
197	Dolliver	56,784	20,416	12,220
198	Douglas	87,328	22,980	6,308
199	Donnan	111,804	4,192	65,936

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

Telephone, tele- graph property and extraneous companies	Total assessed valuation of all property except mills and credits	Total taxable valuation of all property except mills and credits	Total taxable valuation of all mills and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
5,236	219,620	55,406	152,410	8,192		1,709.55	134
436	174,432	43,608	64,550	6,096	1	1,470.00	135
2,132	212,436	128,856	373,010	36,056	5	8,105.00	136
	167,788	41,547	132,100	20,228		965.64	137
	82,344	29,561	37,000	26,014	5	387.00	138
3,305	379,776	94,944	108,400	64,456	5	2,954.72	139
164	48,412	15,196	1,400	204,360	5	670.17	140
	48,412	122,103	201,029			2,400.00	141
3,408	484,440	121,110	243,280	43,300	5	6,075.50	142
440	194,720	48,680	289,546	5,452	5		143
	228,100	37,040	158,706			2,038.00	144
1,708	422,228	148,882	323,700	25,868	5	2,863.35	145
2,156	371,876	95,360	309,270	23,244	5	5,409.72	146
	116,028	29,007	229,018			2,000.00	147
5,840	820,622	212,657	297,650	31,990	5	9,164.47	148
	33,200	13,000	5,000	2,097	6	684.84	149
	101,580	22,396	94,200				150
	135,224	31,306	614,000	11,125	5	1,220.93	151
	111,872	37,968	77,630			1,925.00	152
18,492	879,796	219,949	359,747	68,444	5	11,074.00	153
	1,178	148,882	82,000	6,884			154
	161,796	40,449	32,700			2,400.00	155
	600,564	156,141	208,000	7,000		5,879.50	156
	372,224	98,081	76,728	61,132	5	5,148.00	157
11,828	1,291,416	744,433	1,744,433	30,456	5	20,500.00	158
	221,622	55,413	53,200			740.00	159
35,172	329,068	81,502	124,100	117,808		3,000.00	160
	158,122	39,598	29,150			1,811.87	161
200	274,012	68,500	842,200	27,798	5	2,330.00	162
	101,656	22,414	97,640			1,010.11	163
468	182,284	45,840				1,025.00	164
5,232	618,444	129,611	439,320	17,266	5	2,500.00	165
169	95,084	22,271	22,110			600.00	166
1,460	171,844	43,826	10,800			1,361.60	167
1,780	249,800	65,474	26,900	34,000		3,472.00	168
2,202	142,592	35,648	11,000			700.00	169
4,376	224,006	65,290	141,050	16,222		3,440.00	170
	172,254	130	2,000			2,050.00	171
5,164	831,662	207,297	659,256	8,994		5,960.00	172
984	101,029	25,454	32,458	5,924		990.00	173
2,020	498,484	117,121	29,500	49,504		6,484.00	174
24,860	301,544	75,326	204,464	47,088	5	620.60	175
220	323,628	18,482	118,260	12,130		4,246.41	176
908	185,964	46,496	121,940	21,238	5	1,225.00	177
4,176	638,460	164,015	473,220	8,220		8,220.00	178
	142,296	39,824	79,031			1,280.00	179
2,030	177,200	44,284	32,400			2,135.55	180
	441,448	119,392	331,284			4,524.84	181
1,988	171,424	42,856	112,000	34,121	5	1,714.24	182
	97,116	24,279	41,500			1,075.00	183
2,727	158,848	47,212	161,156	21,422		1,265.00	184
2,925	229,204	55,699				2,750.00	185
1,992	169,988	45,497				2,484.44	186
248	70,768	17,692	25,018	11,124	5		187
6,876	401,280	100,220	555,206	68,028	5	3,201.26	188
	362,728	140,482	365,176	49,420	5	2,865.00	189
	50,104	15,026	121,292	1,400		1,200.00	190
1,022	122,264	48,091	66,282	6,484	5	1,827.45	191
12,802	554,280	137,270	216,811	64,972		11,460.00	192
1,436	267,882	97,266	247,288	22,192	4	5,700.00	193
	122,000	45,500	130,000			1,475.00	194
	412,844	105,211	115,120	29,450	5	3,000.00	195
	214,420	53,605	106,100			1,800.00	196
	90,180	22,545		8,802		1,470.00	197
	138,998	31,767				760.00	198
2,940	139,044	31,511				600.00	199

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

Number	Towns	Real property	Personal property	Railroad property
300	Donnellson	306,440	87,440	98,222
301	Doon	310,320	37,016	62,154
302	Dougherty	103,134	68,408	24,756
303	Dow City	335,536	62,066	22,716
304	Dows	119,222	119,222	
305	Drakesville	74,224	31,024	17,564
306	Dumont	417,536	109,224	95,804
307	Duncomb	99,228	51,222	77,008
308	Dundas	87,068	95,322	14,728
309	Dunkerton	141,502	90,604	2,588
310	Dunlap	613,128	101,888	68,640
311	Dorsant	619,800	201,496	30,600
312	Dysart	727,076	226,644	25,740
313	Earham	411,922	104,228	44,796
314	Earling	110,548	65,800	17,626
315	Earlville	123,922	24,240	
316	Early	223,968	82,692	27,712
317	Eddyville	215,072	59,928	25,240
318	Edenville (Rhodes P. O.)	239,156	29,172	2,822
319	Edgewood	179,184	54,962	35,726
320	Elberon	410,008	75,188	99,212
321	Elbridge	224,626	100,322	29,168
322	Elgin	230,404	100,800	15,480
323	Elkader	614,810	100,660	14,284
324	Elkhardt	305,560	27,100	30,060
325	Elk Horn	44,720	44,720	
326	Elkport	7,626	7,626	
327	Elliott	249,200	133,172	804,184
328	Elston	85,544	22,024	17,468
329	Elsworth	181,556	27,584	31,108
330	Elwin	440,822	119,840	27,788
331	Ely	119,412	34,404	
332	Emerson	195,800	78,124	17,322
333	Epworth	197,322	72,828	30,690
334	Essex	407,120	175,236	43,176
335	Everly	131,112	125,748	28,480
336	Exira	135,106	121,820	21,212
337	Exline	149,188	39,200	24,124
338	Fairbank	324,880	88,880	18,848
339	Fairfax	263,296	87,128	54,272
340	Farmersburg	121,988	51,928	21,506
341	Farmington	412,068	159,424	70,820
342	Farmersville	178,516	69,928	27,006
343	Farragut	268,220	119,176	18,480
344	Fayette	496,026	182,624	35,164
345	Fenton	309,628	97,944	18,226
346	Ferguson	28,212	21,968	
347	Ferida	40,126		220
348	Floyd	31,648	24,602	17,280
349	Floyd	162,228	44,284	1,224
350	Fonda	462,080	180,240	67,208
351	Fontanaire	327,672	110,156	25,500
352	Fort Atkinson	133,968	102,460	19,248
353	Fort Dodge	11,220	41,024	22,772
354	Franklin	21,504	4,872	
355	Fraser	158,122	24,468	
356	Fredrickburg	365,792	127,996	17,304
357	Fredrika			
358	Fredonia (Via H. F. D. Lewis)	2,426		
359	Fremont	266,248	99,776	27,600
360	Gal	88,104	20,084	28,722
361	Galva	180,026	47,268	11,240
362	Garber	61,800	49,756	49,260
363	Garden Grove	100,222	39,228	42,216
364	Garnaville	209,844	145,960	1,976
365	Garnier	749,076	154,962	82,856
366	Garrison	258,204	131,844	16,068

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

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 monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,784	462,856	115,074	217,600	22,220	5	2,656,000	209
2,564	483,240	328,226	122,098	19,244		6,000,000	201
1,132	197,480	49,270	164,279			2,970,000	202
1,820	221,888	69,472	56,044	5,706		5,250,000	203
	507,968	141,992	268,000			6,490,000	204
112	124,024	31,066	90,650	4,276	5	756,000	205
2,284	628,528	156,612	2,100,704	55,132	5	7,900,000	206
4,828	232,476	58,094		87,848		4,200,000	207
288	129,556	32,280	41,000	9,828	5		208
732	253,976	63,979	170,688			6,490,222	209
1,708	784,716	195,929	553,800	21,206	5	12,870,000	210
8,690	969,068	25,969	965,000			7,964,421	211
14,880	997,940	249,438	611,200	2,180	5	5,986,000	212
1,184	180,414	446,414	446,414	21,122		6,490,222	213
3,828	454,488	108,622	500,928		5	2,100,000	214
1,692	453,964	108,991	154,500			2,800,000	215
1,928	400,680	100,170	294,788			7,500,000	216
1,294	299,544	74,896	215,420	41,400		3,270,000	217
1,708	301,580	65,265	108,200	11,500		3,200,000	218
1,606	589,820	148,709	191,240	283,966	4	2,490,000	219
1,246	304,284	91,006	128,400			1,025,000	220
2,688	445,372	118,842	216,800	12,106		6,490,000	221
2,214	825,428	306,822	691,800	8,672	5	12,340,220	222
3,440	166,100	41,510	98,420		5	2,400,000	223
1,260	59,844	14,961	326,634	22,970	5	901,022	224
1,348	9,164	2,221	9,000		5	1,027,000	225
18,100	1,205,108	301,272		21,172	5	3,815,000	227
1,008	179,544	20,960	29,860	6,220	5	1,210,000	228
1,308	241,506	69,280	204,150	16,724	5	3,510,000	229
1,306	569,576	147,469	170,170	56,456	5	6,100,000	230
2,948	133,816	38,454		12,220		1,000,000	231
1,260	209,704	78,426	417,872				232
4,676	305,550	76,284	120,116	345	5	2,875,000	233
1,168	676,800	169,200	917,918	69,222		6,350,000	234
3,210	415,900	109,906	418,430	29,766	5	3,200,000	235
3,028	824,424	824,424				7,400,000	236
2,212	224,784	56,106	57,220	36,722		3,220,000	237
3,028	302,008	92,022	169,150	7,850		3,600,000	238
6,114	510,810	127,710	192,820	26,126		6,300,000	239
1,260	219,806	219,806	12,100,000		5	1,704,220	240
10,426	621,918	162,282	106,420	3,426	5	5,750,000	241
2,426	297,916	71,970	369,272	32,276	5	2,200,000	242
1,322	297,208	96,247	224,536			5,000,000	243
2,284	700,692	175,172	110,772	34,468	5	10,050,000	244
2,284	226,684	81,674				4,274,220	245
526	60,144	13,086				1,940,000	246
	117,122	29,228	122,000	52,262	5	1,200,000	247
284	144,264	29,144	29,200	1,265,14		1,265,14	248
	227,796	51,846	175,000			2,200,000	249
6,600	725,820	181,420	218,202		5	10,810,000	250
2,984	497,272	124,280	459,730	14,204	5	3,000,000	251
1,408	259,224	64,221					252
	148,456	27,114	28,724	14,266	5	1,127,000	253
	25,276	6,460	6,920			106,260	254
	177,660	44,800				719,800	255
1,200	462,426	115,622				3,815,220	256
	28,622	8,212	12,420			150,000	257
2,416	463,100	115,772	192,200	74,266	5	2,646,81	259
1,202	186,872	34,928	55,200	27,726		1,800,000	260
408	220,496	59,862	182,756			3,775,000	261
2,284	176,224	41,660	41,660	14,622		1,158,220	262
926	244,644	61,161	15,470			5,470,000	263
	417,720	104,420	269,016	29,004		1,000,000	264
14,212	1,011,198	226,220	321,726	4,682	5	16,008,220	265
4,498	431,612	107,908	220,084	11,916		1,265,160	266

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

Number	Towns	Real property	Personal property	Railroad property
307	Garwin	62,398	14,300	30,150
308	Geova	207,190	61,590	12,398
309	Georgs	646,326	147,020	66,430
310	Gilbert	113,480	27,000	
311	Gilbertville	32,372	38,902	
312	Gilman	257,502	160,028	15,848
313	Gilmore City	309,772	81,544	14,960
314	Gladbrook	682,122	227,076	78,544
315	Gidden	501,440	185,464	37,036
316	Goldfield	308,904	88,016	71,784
317	Goodell	96,432	36,002	15,130
318	Goose Lake	60,908	23,156	16,888
319	Gowrie	692,816	156,388	130,456
320	Graettinger	304,900	87,616	30,016
321	Grafton	149,064	50,024	20,792
322	Gratiot	17,616	6,876	3,206
323	Grand Junction	495,166	167,072	68,872
324	Grand Mount	230,716	60,244	18,616
325	Grand River	136,172	82,834	4,016
326	Grandview	129,600	40,624	
327	Grant	173,136	77,560	22,400
328	Grant City (Via Auburn)	108,576	36,600	
329	Granville	210,484	54,400	19,004
330	Gravity	179,074	74,084	34,508
331	Gray	121,180	32,040	42,860
332	Greely	170,920	41,776	24,616
333	Greens	728,108	192,792	29,576
334	Greenfield	902,824	102,036	30,792
335	Green Island	45,406	6,576	42,814
336	Greenville	70,302	33,008	7,764
337	Grimes	219,500	72,400	33,500
338	Griswold	511,172	176,944	17,176
339	Grundy Center	1,161,422	280,008	16,072
340	Gruver	59,348	27,740	14,884
341	Guernsey	107,092	34,700	27,716
342	Guthrie Center	1,091,000	227,548	11,312
343	Guttenberg	473,248	125,840	36,872
344	Habur	77,116	28,332	17,356
345	Hamilton	47,320	7,528	14,596
346	Hancock	92,228	44,840	40,784
347	Hanlontown	135,096	47,596	42,596
348	Hansell	105,526	30,254	30,254
349	Harcourt	215,802	33,802	80,268
350	Hardy	49,176	45,044	33,044
351	Harper	100,892	41,140	14,888
352	Harpers Ferry	89,148	19,128	966
353	Harris	325,800	107,650	27,960
354	Hartford	74,092	37,530	20,964
355	Hartley	650,176	180,788	45,196
356	Hartwick	49,896	22,092	14,030
357	Harvey	120,094	31,134	67,820
358	Hastings	127,080	57,000	
359	Havlock	126,048	67,736	28,888
360	Hawkeye	223,212	107,316	29,196
361	Hawkeye	96,480	25,568	3,036
362	Hawleyville	156,120	35,652	31,172
363	Haxelton	305,592	94,824	114,720
364	Henderson	69,804	60,804	
365	Hepburn	29,120	24,302	10,390
366	Hills	78,092	36,156	697,336
367	Hillsboro	140,712	81,856	
368	Hinton	121,776	77,132	31,200
369	Holland	72,128	30,172	
370	Holstein	1,024,020	130,380	40,384
371	Holy Cross (Via N. Dumka Vista)	46,000	30,360	
372	Hopeville			

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

Telephone, telegraph property and companies	Total assessed valuation of all property except mines and credits	Total taxable valuation of all property except mines and credits	Total taxable mines and credits	Assessed value of agricultural lands within corporate limits	Mills levied on land	Total levies for all funds	Number
1,112	198,790	27,190	3,902,394	25,888	5	7,480.00	287
1,684	232,222	70,648	190,806	11,168		1,424.00	288
3,068	864,756	216,136	682,200			11,800.00	289
	139,576	24,804	130,240			4,050.00	270
	111,204	27,820	89,700			1,125.00	271
3,376	428,944	100,716	249,100	32,908	1	3,181.50	272
8,072	327,328	119,132	208,196	29,856		2,700.00	273
	301,000	247,700	889,614	121,800	5	10,700.00	274
	683,380	170,805	301,300	22,608	5	8,404.30	275
3,624	327,328	131,932	210,500	22,612	5	6,175.00	276
1,052	140,312	43,328	38,232	16,072	5	1,214.00	277
1,104	113,076	38,232	28,000	6,820	5	1,200.00	278
12,616	968,176	238,704	150,200	150,200	5	10,200.00	279
	430,008	100,017	141,720			2,900.00	280
	221,000	35,205	87,900	9,644	5	1,100.00	281
	864	42,720	150				282
7,080	738,116	184,029	218,142	12,288	5	8,817.00	283
1,340	280,816	80,304	208,100	12,500	5	2,700.00	284
	164	232,476	50,800	1,283,000			285
	718	177,502	171,520			1,283.00	286
2,788	270,268	89,047	198,171	6,780	5	2,640.00	287
	185,372	33,840	43,200	21,840	5	1,440.00	288
	900	285,348	71,237	225,200		8,800.00	289
	740	272,060	60,864	387,082	3,886	9,340.00	290
1,064	197,744	49,436	29,141			2,070.00	291
1,800	230,012	50,710	91,824	15,820	5	2,804.00	292
2,610	962,122	236,028	1,235,828	12,684	5	8,210.00	293
1,000,122	272,236	171,110	81,388			15,450.00	294
	1,200	97,808	34,432	8,100		400.00	295
	110,700	27,075	20,000	6,000	5	610.00	296
2,180	227,080	81,995	70,005	35,700		4,442.22	297
7,170	710,568	177,642	720,940	9,780	5	9,780.00	298
1,020,104	280,020	6,000	1,120,000	17,144	5	16,408.40	299
1,764	103,736	25,904	4,200				300
	70,220	42,556	80,000			887.54	301
16,780	1,047,240	336,810	544,605	20,000	5	14,431.64	302
8,612	174,872	174,872	252,000			6,700.00	303
448	123,364	30,841	100,200			1,650.00	304
348	69,402	17,422	17,500			1,065.00	305
600	190,452	45,118	118,120	43,280	5	1,800.00	306
215,228	50,256	30,202	19,096	41,180	5	2,598.00	307
1,372	163,644	40,911	14,000				308
3,164	328,236	128,600	107,600	107,600	5	2,500.00	309
968	128,222	32,028	16,900			1,400.47	310
307	157,656	39,414	37,700			709.42	311
912	140,140	35,056	16,100			2,200.00	312
1,312	240,036	85,000	91,000	4,780,50	214	4,780.50	313
1,872	142,504	35,576	257,888	38,400	5	1,020.00	314
	876,160	219,040	739,200	31,322	5	15,287.22	315
	86,148	21,287				450.00	316
	220,944	27,486	14,000				317
	134,080	45,000				1,400.00	318
	225,568	50,892	49,732	5,722		2,310.00	319
1,692	621,688	130,274	275,400	17,216	5	4,988.78	320
	25,048	13,202	6,000			1,450.00	321
	223,944	81,456	256,377			1,200.00	322
8,176	973,572	143,300	621,438	72,572	5	7,500.00	323
	127,636	31,902	100,500			1,000.00	324
	38,584	14,046	5,064			250.00	325
14,404	847,240	211,810				1,800.00	326
	225,568	58,142	343,300	10,364	5	2,300.00	327
	241,732	60,432	80,000			2,400.00	328
	148,900	27,226	60,400			1,517.00	329
12,544	1,221,056	212,732	1,220,760	27,496	5	37,841.00	330
126	17,006	16,274	25,000				331

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

Number	Towns	ASSESSED VALUATION OF		
		Real property	Personal property	Railroad property
334	Hopkinton	374,125	116,096	48,236
335	Hornick	132,030	79,732	15,294
336	Hospers	224,408	87,802	29,068
337	Hubbard	441,893	135,398	35,924
338	Hudson	361,834	75,022	8,656
339	Hull	340,648	162,848	38,788
340	Humeston	397,792	150,764	47,004
343	Hurstville	72,444	7,024	—
342	Huxley	230,398	32,398	—
345	Imogene	154,890	48,750	15,838
344	Inwood	308,192	108,476	43,762
345	Ionia	129,124	36,852	39,376
346	Ironton	449,083	301,368	39,226
347	Iresh	161,000	42,062	58,876
348	Jackson Junction	218,994	48,668	168,812
349	Jamaica	101,623	55,836	23,272
350	Janesville	168,220	39,680	15,944
351	Jessup	432,476	123,968	—
352	Jewell Jct. (P. O. Jewell)	600,600	101,916	172,388
353	Jolie	171,940	73,772	41,444
354	Jolley	45,222	45,126	17,098
355	Kalona	365,210	156,288	14,884
356	Kanarr	134,972	38,812	60,744
357	Kanawha	465,630	135,276	37,440
358	Kellerton	84,816	25,400	25,400
359	Kelley	158,100	39,120	49,100
360	Kellogg	304,820	74,928	17,560
361	Kensett	186,950	39,472	18,240
362	Kent	75,099	39,040	8,548
363	Kewood Park	773,556	37,628	51,888
364	Kewauqua	247,656	644,244	325,220
365	Keota	521,664	124,224	29,708
366	Kewick	53,992	12,976	5,580
367	Keystone	308,100	78,180	19,548
368	Kimballton	536,496	77,580	37,086
369	Kingsley	32,604	21,244	7,632
370	Kirosa	32,604	21,244	7,632
371	Kirkman	61,812	34,572	31,768
372	Kirkville	57,600	9,260	—
373	Kiron	199,110	67,440	27,820
374	Klemme	351,244	72,752	35,040
375	Klerlin	92,544	16,808	33,748
376	Knowlton (Via Diagonal)	210,472	122,180	24,576
377	Lacona	226,624	39,424	—
378	Ladoga	69,008	69,008	33,340
379	Lakota	792,444	170,364	114,028
380	Lake Mills	380,156	123,136	47,928
381	Lake Park	578,000	182,000	46,392
382	Lake View	693,332	152,880	35,298
383	Lamoni	64,502	64,502	21,798
384	Lamont	150,360	40,980	15,516
385	Lanesboro	175,656	49,028	28,628
386	Lansing	493,820	197,244	38,688
387	La Porte City	731,950	180,516	88,772
388	Larchwood	164,016	52,980	37,548
389	Larrabee	77,216	57,164	16,798
390	Latimer	377,198	102,418	30,876
391	Laurel	553,968	462,320	73,856
392	Laurens	507,300	188,212	36,708
393	Lawler	220,612	79,428	45,512
394	Lawton	127,420	42,934	21,472
395	Le Clair	279,924	55,984	78,216
396	Ledyard	228,472	344,000	544,000
397	Le Grand	145,216	19,004	25,924
398	Lehigh	320,108	71,464	168,800
399	Leighton	46,976	—	—

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

Telephone, telegraph, and property tax companies	Total assessed valuation of all property except money and credits	Total taxable valuation of all property except money and credits	Total taxable money and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all lands	Number
3,492	339,892	134,973	292,887	—	—	4,380.00	384
864	218,836	54,769	39,500	—	—	1,761.50	385
1,384	339,760	84,648	222,304	2,500	—	5,800.00	386
9,612	612,764	153,191	—	60,620	5	4,560.54	387
292	227,426	81,809	—	13,001	5	3,120.00	388
5,728	518,012	137,003	190,256	7,244	5	7,288.00	389
4,136	669,664	170,224	287,837	—	2	11,690.00	340
80,068	20,017	—	6,300	—	7	4,815.00	341
303,664	75,916	259,300	79,802	—	2	—	342
1,080	221,622	55,228	50,748	10,861	—	—	343
10,432	569,532	149,213	254,304	—	—	10,614.88	344
1,983	194,832	48,588	49,100	90,064	5	—	345
6,222	568,686	148,269	227,456	14,001	5	7,000.00	346
2,176	39,100	66,275	85,447	—	—	3,205.00	347
5,944	433,108	108,277	19,200	—	—	900.00	348
180,886	180,886	40,344	—	—	—	2,700.00	349
1,216	224,560	56,140	177,500	12,720	5	1,500.00	350
50,172	639,616	159,004	192,290	—	—	3,397.31	351
8,920	884,024	221,006	491,305	188,588	5	12,222.00	352
3,122	299,008	72,577	100,456	49,760	5	5,227.00	353
796	147,392	36,822	1,652	—	—	1,405.00	354
76	566,432	141,613	484,511	37,500	5	5,219.89	355
1,190	235,688	56,422	282,500	34,308	6	2,486.00	356
2,504	640,564	163,214	245,300	65,500	—	—	357
2,160	374,556	94,359	137,216	—	—	4,451.00	358
1,836	251,016	62,754	15,000	26,576	5	1,860.00	359
2,168	399,436	99,864	408,788	—	—	2,200.00	360
1,732	399,400	60,600	367,700	43,318	—	2,130.00	361
928	110,006	27,552	71,697	4,900	—	1,441.50	362
2,663	865,072	215,768	100,500	36,132	—	10,291.88	363
1,484	1,016,004	254,001	305,195	48,744	5	3,750.00	364
4,966	689,612	170,153	654,396	4,440	5	3,160.00	365
212	75,760	35,100	349,057	13,344	5	327.45	366
3,136	486,464	124,741	747,388	18,960	5	4,150.00	367
2,284	633,600	163,434	395,245	67,880	5	7,213.00	368
444	61,944	15,496	45,850	5,120	5	600.00	369
1,022	115,364	29,719	1,259.90	7,248	5	271.25	370
—	65,890	16,465	99,600	14,916	5.5	520.00	371
964	289,748	70,127	147,600	—	—	3,274.00	372
1,968	358,804	89,701	1,980.00	—	5	1,980.00	373
1,404	144,504	36,120	—	—	—	1,275.00	374
—	—	—	68,200	44,824	—	1,275.00	375
8,422	371,400	92,865	166,601	4,816	6	3,400.00	376
271	271,048	67,702	130,700	12,240	—	1,425.00	377
2,340	335,560	85,875	129,935	61,720	—	4,280.00	378
12,768	1,940,344	292,336	448,572	91,176	5	12,020.10	379
4,440	554,640	138,600	136,300	—	—	8,950.00	381
3,104	767,940	191,985	502,949	66,132	5	5,600.00	382
—	904,274	226,656	431,848	80,360	5	14,616.13	383
—	146,264	35,662	1,400	5,135.00	5	5,135.00	384
924	396,880	51,739	110,400	30,662	5	3,900.00	385
3,076	246,372	61,568	43,300	23,176	5	2,100.00	386
—	601,164	173,791	367,200	—	—	2,830.36	387
4,556	1,008,800	251,430	836,240	104,872	5	11,011.65	388
664	146,264	35,662	66,388	—	—	5,250.00	389
4,614	155,790	38,949	167,200	—	—	1,275.00	390
2,568	512,964	128,241	312,500	131,000	5	2,668.45	391
9,048	1,006,192	274,048	124,000	—	—	1,095.00	392
1,224	730,214	184,688	366,300	4,200	—	1,580.00	393
2,020	350,612	87,653	—	21,042	5	1,052.00	394
820	192,516	48,129	—	18,644	—	1,867.23	395
8,976	397,800	96,456	123,000	—	—	3,300.00	396
16,000	1,123,472	285,118	—	—	2	9,040.00	397
3,168	103,272	48,225	164,851	32,580	—	27.85	398
2,568	513,132	128,283	—	—	5	6,340.00	399
59,066	14,764	26,900	—	—	—	442.80	400

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

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

Number	Towns	Real property	Personal property	Railroad property	Telephones, telegraph 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 monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all taxes	Number
401	Leland	98,798	30,536	29,980		2,491	136,728	39,132	35,446		1,195.00	491
402	Lenox	694,512	151,552	21,792		3,352	895,145	204,137	615,130		12,233.00	492
403	Le Roy	136,540	22,054	29,380		1,108	192,306	25,834	28,880		905.00	493
404	Leicester	46,772	61,412	7,502		722	114,000	43,500	32,700		4,821.00	494
405	Lewis	365,080	67,700	48,584		500	482,676	29,600	341,254		5,456	495
406	Libertyville	2,960	41,968	15,756		48,384	144,878	38,120	108,606		3,840	496
407	Liddelldale	100,359	28,284	55,829		1,248	196,860	48,215	67,500		1,005.35	497
408	Lime Springs	343,472	132,124	28,240		5,176	506,012	126,300	264,544		2,300.00	498
410	Lincoln	117,884	96,084	24,124		1,258	239,556	30,880	90,200		2,985.00	410
411	Linden	132,784	77,984	22,376		2,788	238,112	26,072	126,172		2,178.37	411
412	Loneville	221,648	64,176	28,868		2,982	303,238	90,822	25,800		7,797.24	412
413	Lone Grove	602,204	67,812	78,294		670	748,388	78,847	111,400		8,840.00	413
414	Libon	165,360	26,556	21,672		1,844	218,432	33,428	44,688		11,225.00	414
415	Liscomb	65,176	65,956	16,448		892	198,472	27,118	4,000		5,129.34	415
416	Littleport	271,732	95,172	33,044		1,545	401,436	100,374	86,500		4,510.00	416
417	Little Rock	124,868	30,920	50,024			145,788	36,447	38,276		1,250.00	417
418	Little Sioux	166,128	17,476	50,800		4,794	232,208	38,202	344,900		1,400.00	418
420	Lockridge	714,732	129,452	78,224		964	124,124	16,012	73,100		6,712.25	420
421	Logan	129,728	180,628	18,020		6,440	392,408	238,100	65,552		15,337.21	421
422	Lohrville	53,648	55,848	18,520		816	168,532	27,132	345,000		1,798.78	422
423	Lone Rock	169,244	134,612	39,064		6,044	333,968	125,427	47,088		2,820.00	423
424	Lone Tree	100,520	27,428	14,276		904	153,400	26,250	71,550		730.22	424
425	Long Grove	430,576	95,164	50,788		6,044	589,132	147,288	164,300		8,923.95	425
426	Lorimor	689,604	65,264	24,512		1,004	777,944	119,486	228,500		6,007.07	426
427	Lost Nation	203,080	77,024	56,620		1,808	338,720	90,680	50,000		2,343.00	427
428	Lovilla	485,200	134,968	56,664			782,448	142,110	5,788		5,000.00	428
429	Lowden	95,920	45,720				137,800	34,400	30,500		2,000.00	429
429	Low Moor	127,360	30,000				157,000	39,400	243,600		1,027.74	430
431	Lutina	111,960	35,676			45,820	195,068	48,228	16,390		1,137.00	431
432	Luther	50,412	20,080	10,000		840	87,020	21,602	45,800		1,000.00	432
433	Luzerne	221,012	22,472	95,836		4,970	374,200	95,500	231,400		2,700.00	433
434	Lu Verre	61,232	9,236				70,588	17,687	30,000		600.00	434
435	Luxemburg (P. O. New Vienna)	173,204	50,960	28,888		1,872	264,924	60,281	225,072		1,000.00	435
436	Luzerne	58,480	54,260	5,648		5,168	228,568	37,588	22,000		1,860.81	436
437	Lynnville	339,588	85,494	15,316		4,456	434,468	108,614	178,052		4,435.00	437
438	Lytton	61,644	43,064	18,500			132,612	38,132	245,156		1,388.10	438
439	Macedonia	139,208	15,760			1,022	175,216	43,874	116,218		1,900.00	439
440	Macaburg	226,228	51,904	11,820		5,504	340,088	87,202	15,388		907.00	440
441	Magnolia	166,304	104,304	15,522		5,380	287,176	96,294	635,822		8,211.00	441
442	Mallard	44,064	25,224	23,616		1,622	287,772	71,912	136,978		2,750.50	442
443	Maloy	485,004	119,600	48,796		600	90,604	23,491	25,500		800.00	443
444	Maly	479,228	94,816	25,988		2,622	601,128	160,282			15,400.00	444
445	Maly	484,868	75,528	75,124		2,820	613,116	133,124	248,227		9,547.13	445
446	Manila	1,009,040	223,496	169,510		5,212	641,172	100,280	164,000		5,946.00	446
447	Manning	962,924	341,568	107,840		9,860	1,505,032	276,238	1,051,800		14,025.00	447
448	Manning	297,272	52,296	14,728		6,840	1,218,960	304,740	607,622		39,848.01	448
449	Mapleton	269,224	62,316	60,268		1,672	366,428	91,617	307,144		17,992.00	449
451	Marathon	323,328	81,122	35,650		4,088	408,184	104,388	214,472		8,770.00	451
452	Marble Rock	714,692	168,680	47,248		1,632	873,488	92,372	103,800		2,002.00	452
453	Marion	117,776	21,196	40,784		5,676	194,296	223,274	99,176		12,250.00	453
454	Marne	215,820	62,564	59,272		2,412	369,168	48,042	151,922		1,266.00	454
455	Marquette	87,340	25,556			3,194	340,200	86,140	33,250		4,171.86	455
456	Martelle	60,228	37,412	27,156			116,296	34,074	42,700		2,263.25	456
457	Martinsburg	112,368				2,102	130,318	24,002	114,000		876.00	457
458	Martinsdale						117,560	28,120	23,800			158
459	Marysville	22,520	12,820	40,860			20,340	8,880			265.00	459
460	Masonville	74,284	41,236	35,416		7,388	260,888	45,472	80,000		600	460
461	Massena	285,024	101,736	25,416		1,268	423,444	105,861	891,784		3,900.00	461
462	Massena	35,476	32,704	15,968		828	84,784	21,191	14,980		960.00	462
463	Maurice	134,424	48,976	30,508		1,588	225,676	38,910	114,800		2,800.00	463
464	Maxwell	309,222	102,846	22,284		2,216	601,862	214,272	61,130		9,225.00	464
465	Maxwell	270,876	97,282	3,012		2,228	473,988	118,907	391,000		6,925.00	465
466	Maynard	11,476				224	56,006	14,127	27,000		329.00	466
467	Mayville (Walcott P. O.)	106,360	92,622	49,008		2,796	249,792	62,448	112,700		9,042.00	467

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

Number	Towns	Real property	Personal property	Railroad property
468	McCausland	61,556	24,916	7,441
469	McClelland	68,371	45,172	18,736
470	McGregor	552,586	212,888	52,372
471	McIntire	124,404	41,456	57,600
472	Mechanicsville	512,964	144,028	29,628
473	Mediapolis	653,385	245,806	66,500
474	Melbourne	318,940	81,204	32,184
475	Melcher	368,660	84,212	19,032
476	Melrose	171,172	38,980	38,856
477	Mevin	124,723	90,200	15,776
478	Menlo	329,800	169,800	17,284
479	Merritt	61,132	33,025	46,320
480	Merrill	287,564	138,064	45,206
481	Meservey	114,968	38,470	45,284
482	Meyer	22,688	15,124	5,972
483	Middletown	197,856	50,432	31,944
484	Miles	848,028	156,376	21,161
485	Millersburg	87,820	19,708	—
486	Millerton	85,122	32,660	16,668
487	Milo	82,468	21,744	6,836
488	Milton	467,880	208,880	16,000
489	Milburn	174,960	69,320	9,032
490	Minden	53,488	11,016	8,096
491	Minden	98,040	38,800	8,708
492	Mitchell	55,112	29,844	—
493	Mitchellville	346,700	82,160	62,300
494	Modale	664,862	308,264	147,072
495	Moniamin	178,036	40,604	29,232
496	Moneta	81,816	16,124	—
497	Monmouth	60,728	44,380	22,220
498	Monona	656,648	146,200	37,548
499	Monroe	604,440	180,480	37,452
500	Montezuma	809,736	133,340	46,160
501	Montrose	175,788	64,068	22,064
502	Montrose	187,860	43,920	34,972
503	Moorhead	167,040	48,292	18,516
504	Moorhead	153,680	32,660	64,372
505	Moravia	238,700	76,634	108,112
506	Morning Sun	437,028	269,860	37,100
507	Morrison	58,720	13,760	—
508	Moulton	475,880	181,880	48,892
509	Mt. Auburn	76,132	36,248	18,456
510	Mt. Airy	1,070,960	279,912	57,452
511	Mt. Airy	74,632	40,972	19,828
512	Mt. Sterling	223,320	61,336	30,756
513	Mt. Union	1,168,904	297,652	67,652
514	Mt. Vernon	368,372	88,860	—
515	Moville	526,272	140,264	64,124
516	Murray	760,608	364,516	15,516
517	Nashua	39,068	30,224	149,506
518	Nashua	388,172	8,788	—
519	Neola	330,824	99,084	4,344
520	New Albion	656,692	223,320	31,600
521	Newell	223,320	61,336	13,344
522	Newhall	191,624	47,564	—
523	New Hartford	51,140	9,824	—
524	New Liberty	231,472	23,000	—
525	New London	698,448	98,408	21,124
526	New Market	235,532	37,828	—
527	New Providence	131,228	37,828	—
528	New Sharon	529,008	89,244	40,836
529	New Vienna	122,280	41,084	—
530	New Virginia	208,920	105,664	—
531	Nichols	226,212	97,472	26,000
532	Nodaway	139,772	37,828	11,180
533	Nora Springs	584,608	160,292	85,880
534	Northboro	98,428	66,508	19,860

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

Telephone, telegraph property and computer	Total assessed all property except money and credits	Total taxable valuation of all property except 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
616	97,522	34,383	4,100	—	—	845.00	468
1,222	131,472	32,868	68,022	—	—	1,000.00	469
5,816	304,612	308,133	227,908	—	5	9,035.31	470
1,048	234,968	56,142	65,206	—	4	1,962.00	471
2,372	698,992	174,748	760,135	—	5	8,294.00	472
941,748	225,437	388,669	65,206	—	5	7,006.19	473
515,606	125,624	435,119	43,504	—	5	3,270.00	474
94	176,755	165,050	—	—	5	5,075.00	475
249,008	62,302	156,675	18,672	—	5	1,992.00	476
231,236	57,814	58,000	—	—	—	400.00	477
325,144	131,361	195,080	5,610	—	—	1,450.00	478
144,656	36,224	80,412	—	—	5	1,265.00	479
477,022	119,393	220,260	6,776	—	—	3,075.25	480
230,008	50,002	50,900	—	—	—	1,800.00	481
41,784	19,146	146,320	14,140	—	5	851.00	482
292,780	73,195	326,800	69,814	—	6	3,860.20	483
1,002,480	238,120	194,443	3,904	—	—	15,301.00	484
107,020	26,880	80,244	—	—	—	802.00	485
133,964	33,662	35,684	7,112	—	—	847.20	486
112,768	28,192	472,968	16,564	—	6	3,076.00	487
10,930	806,060	200,705	338,060	150,000	5	4,730.00	488
1,260	254,634	63,651	132,000	—	7	1,803.00	489
698	72,938	18,477	1,789	—	7	3,223.00	490
164	143,772	35,345	44,720	—	—	1,981.00	491
75,956	18,989	35,447	—	—	—	700.00	492
490,200	124,000	—	—	—	—	8,130.00	493
1,172,560	295,140	105,160	94,660	38,732	1	4,560.00	494
256,892	64,223	105,160	4,130	—	—	2,414.00	495
97,440	32,160	13,900	—	—	—	2,020.44	496
128,434	22,101	29,900	40,736	—	5	868.68	497
3,180	842,470	219,615	1,335,022	33,108	—	15,557.50	498
1,376	328,145	708,612	707,863	21,312	—	30,168.43	499
4,216	967,432	248,862	673,862	144,812	5	13,800.00	500
2,512	285,622	66,483	153,000	—	5	2,065.00	501
2,992	270,744	67,688	98,490	—	5	2,095.00	502
1,736	236,704	38,926	—	643	1	5,814.23	503
2,306	354,918	62,536	57,070	2,200.00	6	700.00	504
5,701	498,240	123,310	344,971	48,601	4	6,260.00	505
1,840	735,776	188,944	439,960	19,676	—	6,200.00	506
—	22,480	18,130	61,100	—	—	100.00	507
—	111,225	131,813	109,124	—	—	51,411.65	508
1,623	122,450	23,714	62,368	—	5	1,434.00	510
15,903	1,424,284	256,971	738,428	3,876	—	17,600.00	511
740	136,172	34,043	10,000	—	5	600.00	512
404	298,422	32,113	129,851	—	—	700.00	513
10,545	1,217,776	511,776	1,046,968	5,732	5	15,180.54	514
—	452,433	113,108	191,462	—	—	—	515
660,530	166,601	—	37,680	—	5	3,300.00	516
5,816	995,232	248,813	617,470	137,440	5	10,947.77	517
—	125,378	15,900	3,072	—	5	1,041.63	518
—	514,559	133,626	—	—	5	17,484.67	519
964	434,610	108,664	77,300	—	—	5,028.00	520
6,436	918,692	684,259	54,332	—	5	10,221.00	521
892	288,476	75,219	209,000	—	—	2,370.00	522
—	239,168	59,792	222,971	30,169	—	2,870.00	523
1,140	135,328	33,812	108,000	—	—	900.00	524
—	951,964	237,991	623,887	—	—	2,014.64	525
—	357,860	86,474	449,948	—	—	2,772.55	526
—	158,640	196,610	50,246	—	—	671.88	527
—	664,762	166,188	37,184	—	—	14,600.00	528
722	164,090	41,074	83.89	—	—	1,000.00	529
1,596	342,491	83.85	217,176	10,650	1	3,216.80	530
4,172	224,212	81,078	197,188	—	—	1,920.00	531
1,948	151,901	182,867	14,008	—	—	251.00	532
3,094	845,084	216,771	707,443	82.00	5	22,716.00	533
768	300,900	50,100	141,672	29,226	5	1,429.29	534

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

Number	Towns	Real property	Personal property	Railroad property
520	North Duona Vista	31,832	10,324	
526	North English	432,644	112,912	16,136
527	North Liberty	124,484	55,920	8,330
528	North Washington	87,588	11,422	
529	Northwood	959,672	179,512	45,864
540	Norwalk	220,272	52,376	40,896
541	Norway	209,540	52,700	28,516
542	Numa	99,800	17,384	21,920
543	Oakland	442,640	150,844	41,376
544	Oakville	158,216	60,588	9,588
545	Oceyedan	362,348	142,522	124,124
546	Odeboldt	739,088	739,028	36,248
547	Ogden	846,736	141,400	24,628
548	Okobojl	849,280	42,536	15,756
549	Olis	121,040	38,024	9,028
550	Olis	327,208	82,224	33,812
551	Olis	171,848	52,022	
552	Omella	37,176	19,644	30,828
553	Onalow	134,256	49,822	4,672
554	Orange City	710,256	182,912	12,592
555	Orhardt	73,212	31,016	30,552
556	Oriental	844,888	62,600	21,304
557	Orleans	417,868	50,608	41,972
558	Osalem	467,588	122,088	67,800
559	Osterdock	21,904	17,228	16,628
560	Oto	139,976	46,612	20,848
561	Ottosman	40,100	46,280	19,584
562	Owasa	60,400	12,000	35,628
563	Oxford	318,892	129,892	16,696
564	Oxford Junction	313,208	74,048	37,544
565	Oyens	47,280	17,444	8,292
566	Pacific Junction	126,664	25,164	59,856
567	Packwood	92,228	40,608	1,000
568	Palmer	170,684	101,416	82,944
569	Palo	128,188	21,808	20,728
570	Panama	80,452	44,876	11,172
571	Panora	621,196	81,228	28,476
572	Parkersburg	616,228	126,900	22,012
573	Parand	97,928	32,204	17,668
574	Paton	164,292	60,948	13,908
575	Patterson	42,204	21,888	15,480
576	Paulina	620,512	211,376	31,076
577	Pears	225,748	22,788	32,808
578	Perris	178,856	60,972	42,436
579	Peterson	282,928	108,600	46,248
580	Pierson	256,048	88,776	28,512
581	Pilot Mound	132,664	34,272	17,268
582	Pioner	28,176	25,848	4,800
583	Pisgah	186,964	73,124	41,696
584	Plandfield	127,768	46,844	
585	Piano	27,464		25,748
586	Pleasanton	111,724	28,276	24,196
587	Pleasant Field	24,008	8,368	
588	Pleasantville	419,776	124,022	18,880
589	Plover	98,560	60,868	18,282
590	Plymouth	161,560	11,228	
591	Pocahontas	609,736	134,220	41,272
592	Polk City	129,152	29,640	
593	Pomeroy	729,436	163,260	62,316
594	Popejoy	120,156	42,688	41,080
595	Portsmouth	122,548	42,528	25,512
596	Postville	778,088	105,528	42,228
597	Prairieburg	81,772	24,872	
598	Prairie City	441,788	114,788	15,156
599	Princeton	181,696	81,568	
600	Freston	225,840	97,860	
601	Pringbar	642,872	152,176	30,292

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

Telephone, tele-graph property and express companies	Total assessed of all property except motor and credits	Total taxable valuation of all property except motor and credits	Total taxable value of motor and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all lands	Number
1,132	47,120	18,254	20,250	7,266		14,332.06	585
523	282,244	142,561	429,062	4,568	6		527
6,994	1,092,972	299,243	818,112	162,000	5		529
9,808	332,422	293,628	293,628	1,069,130	5		530
9,050	231,768	89,442	427,028	3,771,900	5		542
6,842	146,922	36,728	10,500	8,862	5		543
3,154	628,024	159,846	904,846	42,464	5		544
3,000	235,676	58,769	13,224	6,580	5		545
11,178	64,468	109,467	258,964	23,340	5		546
5,728	1,110,720	277,680	523,900	6,000			548
4,740	1,068,564	267,141	782,312	23,144			549
791	909,876	227,844	14,820	8,202	1		547
906	159,828	47,422	211,700				550
3,522	455,476	111,869	321,700	42,622			551
7,089	224,600	56,120	45,812	13,470			549
1,780	129,228	34,867	35,690	47,776	5		552
676	128,726	47,184	150,700	8,440			553
2,248	914,688	225,002	1,167,154	8,894	5		554
868	137,422	34,413	61,900	610,42	5		555
3,424	222,176	83,044	10,000	3,400	5		556
2,246	512,726	128,184	41,700	36,004	5		557
7,749	650,126	173,249	173,249				558
562	97,820	14,669	61,900	3,256	4		559
5,020	211,992	50,008	40,800				560
1,944	147,968	36,992	39,250	14,980			561
820	109,794	27,441	22,400	24,940	5		562
2,628	469,780	115,645	102,092	4,927,64	964		564
1,432	400,256	106,564	47,262	17,219			565
561	72,280	18,205	23,000	688,61	563		566
5,112	216,706	51,199	10,800	1,039,00	560		567
664	134,610	32,650	142,868	39,422	5		568
1,476	312,020	78,601	91,250	2,226,06	562		569
	479,42	43,301	56,364	664,60	567		570
824	127,22	34,321	158,600	11,796			571
11,852	452,728	152,686	149,880	79,508	5		572
800	801,140	209,228	222,078	5,830,60	874		573
612	167,172	41,792	82,305				574
805	241,548	69,387	147,917	25,000	2		575
1,984	40,910	39,229	34,850	10,412			576
	382,964	215,741	624,256				577
	353,284	137,536	15,000				578
	229,764	69,941	59,665	31,976	5		579
2,220	435,144	108,796	600,077	9,278			580
2,236	282,228	65,423	896,000	122,900	4		581
1,542	129,000	47,890	122,900	28,248			582
418	80,972	21,490	1,250				583
	301,769	72,422	142,728	25,264	5		584
	171,603	43,650	89,690	4,604			585
	126,812	21,728	39,622	18,928	5		586
	164,922	41,222	67,012	824,64	588		587
	29,276	8,144	36,280	50,680	5		589
1,360	562,498	140,997	204,900	30,022			590
1,916	471,580	42,070	38,480	26,216			591
	225,738	50,697	126,600				592
	845,238	211,897		19,560	8		593
	162,792	49,698	24,000				594
5,728	965,840	226,210	224,720	145,120			595
7,744	242,696	72,782	112,868		5		596
2,468	213,961	58,021	300,862	9,364			597
4,098	990,348	247,582	629,420				598
	106,844	28,991	81,500	22,898	5		599
	124,546	144,546		13,120	5		600
9,472	265,002	66,022	228,790				601
	423,500	168,300	225,000				602
	818,440	203,960	520,700				603

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

Number	Towns	Real property	Personal property	Railroad property
002	Princeton	229,940	42,422	58,432
003	Promisla City	85,910	59,608	31,422
004	Protivin	93,154	45,252	
005	Putnam	177,622	45,876	37,092
006	Quasqueton	148,336	39,496	1,776
007	Quincy	139,136	71,436	17,179
008	Quincy	276,960	115,720	37,036
009	Rake	123,440	46,200	1,584
011	Halston	16,428	8,284	14,812
012	Ranfalls	48,808	39,972	29,304
013	Randolph	156,284	64,884	17,332
014	Rathbun	49,800	7,576	11,656
015	Readlyn	590,130	111,802	1,800
016	Renssler	19,730	4,304	6,176
017	Redding	114,892	36,804	46,096
018	Redfield	335,028	57,948	43,414
019	Reinbeck	816,658	289,004	67,736
020	Rembrandt	109,248	101,308	9,212
021	Remsen	478,600	177,020	15,956
022	Roswick	238,904	75,364	48,388
023	Riceville	379,656	179,590	34,728
024	Richland			
025	Ricketts	100,628	47,876	20,740
026	Ridgeway	324,660	81,740	79,856
027	Riland	56,244	19,920	16,272
028	Ringsted	330,220	97,696	46,200
029	Ripper	179,104	64,704	29,408
030	Riverside	207,216	64,692	23,812
031	Riverton	174,384	57,760	25,640
032	Robins	237,036	14,368	
033	Rock Falls	39,360	21,536	
034	Rockford	322,780	134,644	2,584
035	Rockingham			
036	Rock Valley	489,680	127,500	57,080
037	Rockwell	112,824	55,048	9,100
038	Rodman	71,120	22,560	
039	Rodney	65,772	49,988	15,516
040	Roland	307,596	85,716	18,256
041	Rolls	542,664	223,184	59,792
042	Rome	34,028	8,112	7,556
043	Rose Hill	36,314	34,360	15,480
044	Roske	23,892	27,864	9,224
045	Rowan	142,128	89,120	49,868
046	Rowley	69,940	41,240	19,180
047	Royal	183,544	122,864	5,808
048	Rudd	171,976	78,416	67,328
049	Russell	28,440	47,000	21,100
050	Russell	222,428	78,156	59,640
051	Ruthven	227,690	119,670	45,208
052	Rutland	156,912	45,896	36,296
053	Ryan	171,284	69,168	41,412
054	St. Ansgar	659,348	147,212	17,480
055	St. Anthony	92,238	41,822	
056	St. Charles	151,534	65,300	33,912
057	St. Lucas	19,272	7,620	
058	St. Mary's	39,672	31,616	
059	St. Odie	84,616	84,616	21,100
060	St. Paul (R. F. D. West)	35,340	14,200	
061	Sabota	280,000	52,136	300,000
062	Salem	171,200	76,400	27,848
063	Sally	179,254	27,688	49,000
064	Sanborn	576,408	169,284	
065	Sandyville (Via Ackworth)	22,364	13,432	
066	Scarville	63,128	44,648	9,860
067	Schaefer	142,968		
068	Schleswig	324,440	116,400	39,740

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

Telephone, telegraph property owned by companies	Total assessed valuation of all property except mines and credits	Total taxable valuation of all property except mines and credits	Total taxable mines and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all levies	Number	
206	231,284	65,202	32,000	29,300		2,362.00	802	
1,612	178,598	43,647	47,150	4,272		1,392.98	693	
126	128,836	24,739	64,925	7,992		802.25	834	
221	240,824	90,206	136,430	3,848		1,943.00	883	
249,688	44,202	62,400	23,000	1,476.20		1,476.20	880	
1,298	249,688	62,272	71,168	2,848		6,950.00	937	
6,432	429,276	108,319	389,225	39,580		2,000.00	999	
37	171,224	42,800	37,100			2,605.00	610	
1,134	40,690	19,170	57,000	4,236	5	897.00	611	
1,123	101,800	23,222	21,150	2,544	5	875.00	612	
729	239,136	59,800	156,187	8,496		1,476.20	613	
2,340	62,240	15,500	1,800	3,648	5	401.20	614	
121	111,324	102,521	102,521	5,860	5	5,000.00	615	
38	39,324	7,621	101,654	1,900	5	900.00	616	
1,223	199,720	49,690	75,881	21,250	5	617	617	
10,561	428,000	107,000	174,356			4,022.27	618	
61,019	1,231,404	367,800	1,065,060	43,916	5	31,000.00	619	
1,22	221,068	55,272	49,976	6,348	5	1,064.00	620	
1,684	67,720	1,684	700,100			7,000.00	621	
4,76	369,744	91,426		5,400.00		5,400.00	622	
1,289	391,628	141,907	372,134	43,736		6,650.00	623	
665	171,800	43,974	178,710	4,900		1,945.00	625	
3,136	390,392	97,580	26,911			2,041.00	626	
726	164,424	41,100	69,303	41,796	6	700.00	627	
1,497	476,804	118,005	397,900	31,000		2,800.00	628	
1,084	299,360	95,560	162,000	31,899	5	5,611.00	629	
1,164	386,884	90,721	244,896	12,120	5	4,715.50	630	
1,120	226,840	64,710	168,000			1,925.00	631	
188,172	389,820	89,209	80,711			900.00	632	
	69,872	15,218	42.10			250.00	633	
1,224	607,820	163,282	399,798			10,641.00	634	
1,100	675,312	168,288	399,000	39,250		9,280.50	636	
1,100	148,132	37,003	423,454	110,900	5	7,768.00	637	
	68,980	23,459	23,459			729.00	638	
1,000	131,212	32,678	25,822	5,000	5	830.00	639	
1,869	501,360	135,349	928,290	37,040	5	8,546.42	640	
2,494	829,044	267,201		22,960		9,100.00	641	
700	167,896	15,724	494,213				642	
1,450	109,640	27,410					643	
48	61,300	15,340	112,268			475.00	644	
2,269	215,430	33,820	23,184	2,804	5	1,140.13	645	
	138,360	32,500	58,800			674.80	646	
2,884	214,788	78,572	4,222			1,925.00	647	
1,920	235,912	60,902	137,884	62,966	5	5,570.00	648	
	138,009	38,360	111,496			1,508.00	649	
	418,274	112,066	475,430	29,130	5	2,469.79	650	
	1,850	139,612				4,460.00	651	
	2,684	292,598	65,672	68,288	5	2,288.00	652	
	1,964	173,368	69,227	129,550	11,244	5	2,870.00	653
	968	613,808	203,972	601,790		7,294.00	654	
	131,140	33,332	62,650			692.62	655	
	223,610	54,458	664,628	11,200	5	1,589.00	656	
	25,504	5,276	49,872			676	657	
	180,988	32,222	36,800				658	
1,449	196,372	49,690	150,888	9,208		1,399.00	659	
	45,000	25,400	49,650		6	744.00	660	
	322,136	135,084	445,152			1,400.00	661	
969	275,912	66,978	330,700	11,228		2,250.00	662	
9,829	241,892	69,472	67,900	15,698		2,660.00	663	
	736,672	184,196	199,474	46,596		11,400.00	664	
427	38,142	9,027		60.00		500.00	665	
1,517	179,768	47,692	68,500			1,000.00	666	
	675,648	143,912	474,878			6,082.83	667	
1,216	673,556	168,360	699,280			11,860.00	668	



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

Number	Towns	Real property	Personal property	Railroad property
720	Truesdale	32,324	29,432	8,458
727	Truro	69,896		
728	Turtl.	31,626	29,620	
730	Udell	83,000		30,294
730	Underwood	86,376	59,280	61,208
741	Union	291,949	58,176	18,148
742	Unionville	77,712	43,394	31,599
743	University Park	214,276	3,608	
744	Urbana	166,762	53,372	5,676
745	Urbandale	39,250	39,250	25,440
746	Ute	276,704	71,422	48,022
747	Vail	271,894	94,892	33,532
748	Valeria	28,880	15,900	7,036
749	Van Horn	414,226	104,790	30,729
750	Van Meter	120,468	41,684	30,698
751	Van Wert	129,128	43,904	11,536
752	Varina	104,910	58,308	15,824
753	Victor	444,788	129,990	18,160
754	Vincent	63,880	25,700	31,984
755	Vining	397,829	10,854	13,800
756	Voigt City	202,176	36,872	33,534
757	Wadena	130,022	38,616	37,198
758	Walscott	500,922	138,260	22,028
759	Walker	899,928	108,810	30,660
760	Wallingford	367,170	59,784	59,522
761	Wall Lake	486,532	113,224	63,378
762	Walnut	599,472	61,736	29,716
763	Wapello	900,000	31,640	
764	Washta	139,668	44,704	22,210
765	Waterville	78,976	52,322	28,830
766	Waucoma	195,532	51,824	22,344
767	Waukeg	214,296	78,712	51,980
768	Wayland	395,540	63,566	13,544
769	Webb	104,694	43,472	22,368
770	Webster	82,244	23,604	54,300
771	Weidon	112,668	29,320	17,196
772	Wellman	482,400	179,916	24,796
773	Wellsburg	302,860	107,824	5,694
774	Weldon	55,194	24,320	7,780
775	Wesley	179,832	81,308	23,272
777	West Bend	240,840	97,276	33,772
777	West Branch	491,896	119,376	780
778	West Burlington	480,280	79,362	87,172
779	West Chester	88,212	66,184	5,024
780	Westfield	81,136	23,132	8,008
781	Westgate	116,204	52,322	36,540
782	West Liberty	188,800	188,796	
783	West Mitchell (P. O. Mitchell)	221,304	10,024	
784	Westphalia	56,768	3,600	
785	West Okoboji	414,636		
786	West Point	132,440	122,188	
787	West Side	144,412	63,694	39,628
788	West Union	924,940	273,572	37,140
789	Westland	296,968	99,552	39,740
790	Whiting	320,724	66,820	45,632
791	Whitmore	99,712	99,712	24,304
792	Whitten	194,230	28,516	38,398
793	Willey (Carroll P. O.)	17,794	3,802	
794	Williams	373,456	68,839	22,012
795	Williamsburg	773,208	178,312	22,032
796	Williamson	120,900	38,212	30,380
797	Wilton Junction	601,830	182,340	40,784
798	Winfield	566,568	198,164	
799	Winthrop	379,284	90,640	17,510
800	Wolka	69,222	22,512	18,128
801	Woden	229,798	62,798	29,716
802	Woodbine	609,188	142,298	44,400

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

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 and corporate limits	Mills levied on lands	Total levies for all lands	Number
412	67,856	36,994	31,000	5,020	5	500,000	736
	60,806	15,224				2,966,000	737
	21,556	19,389				888,000	738
6,076	119,400		74,422	1,688		888,000	739
6,436	294,800	51,200	94,990	3,700	3	740	740
7,816	75,080	91,020	325,710	38,680	5	5,820,000	741
6,452	129,794	90,026	90,828	9,304	5	785,000	742
	217,684	54,496	132,360	21,804	5	1,230,000	743
2,881	229,164	97,291	77,540			700,000	744
7,640	440,160	110,040	86,500	165,220	5	6,980,500	745
2,526	359,604	99,991	190,082	12,136	5	6,706,000	746
	494,228	101,132	494,228	101,132		7,305,000	747
480	22,256	13,689				661,000	748
1,890	553,612	138,403	286,700	45,194	5	5,860,000	749
3,048	235,148	56,257	131,100	30,576	5	1,705,000	750
1,314	15,022	55,228	89,584	8,444		850,000	751
1,676	180,708	45,177		4,400			752
4,252	392,960	148,450	598,848			5,585,000	753
1,336	122,900	30,723	63,000	49,198	4	3,405,000	754
3,650	322,844	83,241	43,100		5	1,906,000	755
1,229	846,372	84,143	125,110	12,076		2,788,200	756
1,198	197,764	49,441	64,700	22,440		737	757
1,820	683,100	165,775	392,700	1,100		6,300,000	758
1,866	431,299	197,815	187,900	30,248	5	2,768,379	759
	202,512	20,628	65,549	43,916	6	1,225,000	760
8,176	681,008	170,222	288,000	19,288		6,400,000	761
1,962	692,876	173,219	686,076	22,844	5	8,884,000	762
	981,040	465,520	500,000	50,000	5	9,137,500	763
	238,028	99,507	125,190	30,970	5	2,392,000	764
2,168	163,286	40,824				1,823,100	765
1,236	399,656	67,264	163,950	4,168		3,508,000	766
1,612	346,900	86,722	187,640	45,196	5	4,620,000	767
1,680	323,139	95,825	622,729	14,400	5	990,000	768
676	172,890	47,845	32,371	17,616	5	702,000	769
1,148	161,296	40,224	140,540	5,780	5	440,000	770
	129,790	39,940	99,675			800,000	771
12,276	666,300	174,076	369,599	29,316	5	6,194,000	772
5,694	432,968	115,487	135,200	56,928	2	4,775,000	773
	85,416	21,354	72,490			21,400,000	774
3,068	287,500	71,860	236,442			4,147,000	775
	308,116	77,029	341,185			4,660,000	776
780	626,804	156,701	1,062,699	1,000		6,440,000	777
	397,172	137,792	87,792			4,276,277	778
	163,856	40,964	129,150	7,328	5	1,689,479	779
	115,844	28,961				1,100,000	780
1,208	196,484	49,121		5,718		2,300,000	781
	207,560	324,200	1,647,448			8,000,000	782
40	231,368	57,812	141,308	14,422		978,478	783
	60,368	15,692	86,800			256,500	784
772	429,340	105,085		25,292	5	1,215,000	785
840	479,488	119,867	155,840			4,392,900	786
3,132	63,266	16,226	63,116			4,252,267	787
8,540	1,264,196	316,049	860,700	91,872	4.4	19,160,000	788
2,232	383,492	95,872	312,809			2,000,000	789
7,444	600,549	109,135	203,131	31,508	5	2,216,000	790
1,012	225,641	146,484				3,080,000	791
2,068	173,472	43,898	61,826	42,800	5	1,130,640	792
	21,876	5,409	79,656	18,662	5	45,000	793
3,796	469,100	117,275	161,000	28,560	5	5,860,000	794
8,204	977,116	244,279	1,469,577			7,950,000	795
	63,224	16,226				4,252,267	796
9,601	834,428	208,697	684,326			8,496,000	797
	794,732	191,123	628,665	32,160	4	11,990,000	798
	387,540	96,882	294,768			2,529,450	799
	65,222	17,800	27,800			800,000	800
1,328	225,020	55,880				2,298,000	801
	796,156	199,089	1,004,086			14,300,000	802

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

Number	Towns	Real property	Personal property	Railroad property
803	Woodburn.....	138,496	32,760	73,854
804	Woodward.....	297,496	89,978	41,444
805	Woodstock.....		389,044	45,222
806	Worthington.....	267,924	77,424	35,182
807	Wyoming.....	271,480	142,228	15,000
808	Yale.....	261,624	71,440	17,376
809	Yetter.....	85,128	44,588	16,826
810	Yorktown.....	102,280	47,300	25,640
811	Zacis.....	336,704	85,948	18,210
812	Zetigle.....	68,344	37,264	8,380

PROPERTY AS OF JANUARY 1, 1926—LEVIED AS OF SEPT. 1, 1926

Telephones, 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 improvements within corporate limits	Mills levied on lands	Total levies for all funds	Number
4,164	268,794	67,196		500		1,030.00	803
3,416	523,884	130,721	280,800	32,422		7,250.00	804
1,304	235,540	58,885	72,400	38,745	\$	1,500.00	805
22,832	265,484	72,371	210,130	4,080	\$	1,900.00	806
1,586	566,806	134,069	406,980	182,100		4,100.00	807
856	252,316	68,079	362,100	8,790		1,615.00	808
620	147,232	36,812	10,000			1,350.00	809
1,972	178,692	44,673	130,726			1,000.00	810
1,600	340,532	85,128	440,780	28,044	\$	6,000.00	811
1,368	166,376	39,244				777.10	812

CITY OFFICIALS

Number in order of population	City	Mayor	Clerk	Treasurer	Year term expires
24	Albia	Wm. S. Lewis	Norman Walton	E. W. Baxter	1929
50	Algon	Albert Ogren	S. W. Crowell	H. M. Henberg	1928
50	Ames	F. H. Schleiter	H. B. Maxwell	H. W. Stafford	1928
84	Anamosa	J. G. Fegac	Daley Stevens	T. E. Walters	1929
92	Atlantic	Ray Trainer	T. E. Nichols	J. G. Whitney	1929
92	Audubon	J. A. Corine	J. L. Rippey	H. M. Billhara	1928
100	Bedford	J. S. Nevins	J. E. Lovell	J. U. Wynn	1928
105	Belie Plaine	L. G. Buhl	E. N. Brown	W. A. Irwin	1929
82	Beltsford	C. J. Kusch	H. F. Abranson	R. L. Lemmon	1928
85	Bloomfield	J. H. Leon	W. J. Brown	C. C. Carl	1928
17	Boone	Robt. McHirnie	Otto Hill	Carl R. Roberts	1929
9	Burlington	E. F. Phillips	Robt. Schlamp	G. H. Bruhl	1929
42	Carroll	J. E. Haligan	W. A. Artz	Leo J. Wernan	1928
42	Cedar Falls	J. F. Cross	Henry Albrick	V. W. Johnson	1929
4	Cedar Rapids	W. G. Loftus	L. J. Storey	M. F. Cox	1928
21	Centerville	Jim Keller	A. M. Winter	W. M. Bashaw	1929
33	Chariton	C. A. Currier	W. M. Householder	E. W. Drake	1929
27	Charles City	C. G. Gray	J. W. Greeney	J. B. Jackson	1929
37	Cherokee	A. J. Norstrom	Wm. Shardlow	Geo. Brunner	1929
28	Charlinda	H. E. Davidson	C. L. Ehrhart	J. A. Swanson	1927
73	Clarion	E. D. Tompkins	G. A. Trigas	H. J. Weber	1928
68	Clear Lake	Geo. W. Grimm	Geo. W. Moehler	H. N. Halverson	1928
8	Clinton	R. N. Howes	Frank Loedham	B. S. Keith	1928
81	Collax	Edwin Perry	F. Cassidy	R. E. Cummings	1928
106	Cornell	W. A. McKelvey	J. F. Latimer	Bertha C. Smith	1928
6	Council Bluffs	S. A. Greene	F. B. Jenkins	E. P. Farnsworth	1928
63	Cresco	E. L. Davenport	G. A. Morris	Ernest Porter	1929
22	Creston	Geo. D. Newcomb	Frank A. Haas	Chas. E. Robinson	1929
7	Davenport	Louis E. Roddesig	F. M. Hughes	W. F. Baker	1929
7	Decorah	F. W. Conover	Jacob Johnson	Obet L. Smith	1928
48	Denison	Nmas L. Hunt	Roscoe P. Bane	Emmett C. Powers	1928
1	Des Moines	Fred H. Hunter	C. C. Christiansen	Paul Siegmund	1929
103	De Witt	W. E. Lamberson	John Stuber	Otto F. Puls	1928
4	Dubuque	H. G. Mechoir	W. C. Loosbrock	J. J. Mangrish	1928
36	Dyersville	A. E. Shuster			

47	Eagle Grove	G. W. Baker	J. K. Baker	C. Christiansen	1929
102	Edon	J. A. Baldwin	John Varnum	V. D. Koonz	1928
60	Edora	W. H. Soper	U. M. Shafer	H. H. Turner	1928
75	Emmetsburg	J. H. Godden	T. F. Rutledge	J. W. Neary	1928
33	Estherville	M. H. Schlaeman	A. O. Peterson	Gladya B. Hunt	1929
22	Fairfield	Hasley Carter	F. V. Goodman	E. Noble Ball	1929
201	Forest City	Alvan Loth	J. O. Bergland	H. R. Cleophas	1928
12	Fort Dodge	C. V. Findlay	C. W. Waksman	T. H. Zastor	1929
18	Fort Madison	Jas. A. Tower	L. T. Albers	Margaret Jaeger	1929
79	Greenwood	Ralph D. Linville	B. N. Maxwell	W. C. Bathke	1929
35	Grinnell	W. E. Ray	Homer B. Lowrey	Carl E. Child	1929
105	Hamburg	A. Wassnaker	Paul Travis	F. J. Liss	1929
69	Hampton	A. W. Wolf	S. S. Parker	D. C. Wolf	1928
71	Harian	D. J. Booth	J. W. Bailey	C. C. Weber	1929
80	Harvard	R. T. French	Fred A. Grelke	Rollin W. Smith	1928
37	Humboldt	Mary H. Johnston	H. L. Parker	H. L. Strong	1928
34	Ia Grove	A. Wasmaker	Geo. C. Hubbard	R. W. Lohmann	1928
59	Independence	A. T. O'Brien	Chas. A. King	A. N. Plase	1929
56	Indianola	N. D. Gordon	E. M. Wilson	Linda Starbuck	1929
15	Iowa City	J. J. Carroll	Geo. J. Dohrer	Geo. B. Raymond	1929
49	Iowa Falls	W. A. Middleton	J. O. Creag	W. S. Walker	1929
52	Jefferson	John W. Rovane	S. T. Jack	R. H. Maloney	1929
16	Keokuk	N. D. Shinn	H. B. Bloom	J. A. Logan	1928
82	Knoxville	Ed M. Miles	Frank Crawford	J. Collins	1929
80	Lake City	Wallace Winslow	Stoddard M. Robinson	G. G. Hutchinson	1928
40	Le Mars	E. M. Gardner	C. C. Woodke	R. C. Barrels	1929
34	Leon	C. E. Peterson	E. E. Beck	M. A. Gammill	1928
91	Madrid	Prod. W. Hermann	Ralph M. Roy	G. C. Carlson	1928
57	Manchester	F. J. Swift	J. G. Thorne	Chas. J. Seelz	1929
53	Magnolia	John E. Shurrler	T. W. Goldthwaite	G. L. Mitchell	1928
92	Marengo	P. M. Carson	P. H. Smith	Robt. R. Hobbs	1928
41	Marion	A. C. Conroy	Anne McMahon	S. J. Hines	1929
13	Marshalltown	L. A. Potter	J. H. McEwen	W. B. Hannon	1929
11	Mason City	W. W. Foote	J. C. Smith	M. Kurlson	1927
46	Missouri Valley	H. E. First	Ray E. Schmitt	H. F. Post	1929
88	Monticello	A. M. Van Allen	J. C. Echnernacht	W. F. Rohn	1928
14	Muscatine	B. C. Beuham	J. P. Budde	C. Van Brussel	1929
42	Mt. Pleasant	Carl Davis	B. A. Van Dyke	J. H. Shreurs	1928
70	Myrtle	A. L. Waeholz	J. L. Huffman	Tom Stephenson	1928
82	New Hampton	H. E. Hadley	F. B. Strike	Alvah Griffith	1929
22	Nevada	R. W. Dodds	S. A. Davis	C. A. Bateman	1929
34	Newton	T. N. Carnall	B. W. Dodds	Lee Brown	1929
94	Oswego	F. G. Giver	C. D. Shippy	D. R. Lynch	1929
99	Owasa	C. E. Juhl	Benjamin Brub	O. H. Oravatt	1928
67	Osage	D. B. Robinson	A. S. Wright	Bureau Brub	1929
14	Oswego	R. E. Davis	A. N. Temple	A. D. Simmons	1928
19	Ottumwa	Ernest P. Mitchell	Chas. Fuller	T. L. Shipley	1929
4	Pella	S. de Haan	E. J. Chambers	Max Von Schrader	1929
			A. C. Kopper	Jojo, Van Breena	1929

## CITY OFFICIALS—CONTINUED

Number in order of population	City	Mayor	Clerk	Treasurer	Year terms expire
29	Ferry	J. Kelly	Alice Keenan	Kathryn McHargart	1927
30	Bed Oak	H. S. Cloud	Arthur E. J. Johnson	H. C. Houghton, Jr.	1929
35	Rock Rapids	O. S. Thomas	J. K. Medbury	F. G. Smith	1929
36	Rockwell City	J. E. Salk	D. E. Leonard	C. W. Rucker	1929
37	Stacy	J. C. Kluge	S. M. Kirkland	C. W. Rucker	1929
107	Steymour	D. C. Kluge	S. M. Kirkland	L. C. Gordon	1928
60	Sheldon	L. W. Shipley	Scott Martin	K. A. Hoven	1928
82	Shenandoah	H. S. Alexander	Nelle Mygatt	H. E. Ross	1927
94	Sigourney	C. A. Lyons	H. F. Schaubert	C. O. Williamson	1928
97	Spencer	A. H. Avery	E. H. Penning	E. Fitzgerald	1928
27	Storm Lake	B. Marchant	G. H. Robinson	J. W. Gilbert	1929
55	Stuart	W. F. Eckhart	H. L. Thulin	F. E. Ball	1929
119	Tama	M. W. Ryan	Chas. E. Davis	D. E. Goodell	1929
78	Theda	J. W. Peltz	E. A. Beckman	J. G. Knick	1929
368	Thompson	F. J. Kuntz	E. A. Beckman	M. G. Knick	1929
44	Valley Junction	J. S. Compton	C. C. Williams	W. H. Garvin	1928
98	Village	F. F. Tyler	F. C. Reese	John L. Wheeler	1928
61	Vinton	E. A. Buxton	W. E. Gierst	E. M. Thakam	1929
4	Washington	E. W. Thibierge	Wm. H. Johnson	E. W. Johnson	1929
4	Washington	C. O. Thibierge	Wm. H. Johnson	C. W. Johnson	1929
77	Waukon	P. H. Le Tourneau	J. D. Cowan	Tom Lookingbill	1928
54	Waverly	F. A. Olinperr	R. O. Clark	H. C. Nolting	1929
14	Webster City	Frank Bossert	A. J. Peterson	B. A. Wilson	1929
109	What Cheer	J. A. Cowan	T. E. Kunnath	Robt. Schott	1929
60	Whitewater	Elyson Owen	Elizabeth Travis	N. E. Holden	1929

## TOWN OFFICIALS

Number	Town	Mayor	Clerk	Treasurer	Year terms expire
1	Acker	Fred E. Trainor	John R. Hehr	S. S. Trainor	1929
2	Ackworth	J. W. Short	L. K. Smith	R. K. Smith	1929
3	Adair	H. H. Sells	H. D. Garner	C. H. Haskett	1929
4	Adair	J. D. Putter	T. S. Spencer	E. B. King	1928
4	Adair	Fred Miller	W. H. Reynolds	R. P. Sullivan	1928
6	Alexandria	E. J. Richards	Alvin Pearson	Viel Supple	1927
8	Akron	M. W. Rodman	F. W. Burnett	E. E. Kahan	1929
9	Albion	Wm. D. Swanson	F. W. Burnett	O. C. Nelson	1929
10	Albion City	Wm. D. Swanson	F. W. Burnett	O. C. Nelson	1929
11	Albion	W. E. Sisk	Ervin Lanning	R. W. Stevens	1928
12	Alexander	E. C. Edwards	G. F. Bigelow	Martin Brewer	1928
13	Albion	Ed Packard	H. J. Bonham	W. H. Miller	1928
14	Albion	A. W. Johnson	Wm. C. Shepard	W. H. Miller	1928
15	Albia	C. F. Saugston	Wm. Zelman	Prof. Duncan	1928
16	Albia	Carl A. White	Wm. Zelman	J. B. Inneson	1928
17	Alton	Peter Good	Geo. B. Lofty	H. F. Beeler	1928
18	Altoona	C. W. Britton	L. K. Burkett	O. A. Barick	1928
19	Altoona	August Bowman	C. W. Schmitz	W. E. Kelly	1928
20	Altoona	August Bowman	C. W. Schmitz	W. E. Kelly	1928
21	Andrew	Wm. H. Hobbie	Wm. Wilde	Lon Mundy	1928
22	Andes	M. M. Millroline	Q. J. March	Walker Beck	1928
23	Ankeny	G. H. Swartzfager	W. J. Biggs	G. S. Day	1928
24	Anthon	B. F. Vogel	O. T. Chasull	J. B. Robinson	1928
25	Anthon	B. F. Vogel	H. W. Gudeburg	J. B. Robinson	1928
26	Arnolds	W. Stock	Henry Boss	J. B. Breverly	1928
27	Arnolds	W. Stock	A. H. Mohr	J. C. Pruter	1928
28	Arnolds	Hermon Tennes	Earl W. Johnson	W. Cressler	1928
29	Arnolds	Oris Miller	Wm. F. Nichols	Bobt. L. Bole	1928
30	Arnolds	Earl Miller	J. E. Wilson	James McKim	1928
31	Arnolds	Earl Miller	H. E. Curran	Joe Mages	1928
32	Arnolds	J. H. Loh	H. G. Curran	John Doss	1928
33	Arnolds	J. V. Ball	B. E. Sturtevant	John Doss	1928
34	Arnolds	E. J. Lawler	W. K. Taylor	B. M. Lamson	1928
35	Arnolds	Chas. Anderson	J. W. Fair	Besse Akert	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
36	Ashton	H. B. De Vries	Chris H. Schutt	R. M. Yappen	1928
37	Alpinwall	George Schade	Frank Ehrlich	Andrew Boyens	1928
38	Atalissa	J. H. Lowenberg	C. L. Bolon	T. T. Robertson	1928
39	Atholstan	C. R. Sicles	B. W. Campbell	R. G. King	1928
40	Atkins	E. E. Swartz	W. A. Koster	P. G. Young	1928
41	Auburn	W. I. Trop	A. L. Hoff	V. M. Brooks	1928
42	Aurelia	T. B. Parker	T. E. Christensen	W. H. Beschel	1928
43	Aurora	W. I. Warren	R. E. Durfee	Marie Matteson	1927
44	Ayroc	Henry Bomboldt	E. E. Watson	B. G. Peters	1928
45	Ayrshire	Wm. Lacey	R. J. Smith	C. A. Spittler	1928
46	Badger	Otto Gangsted	J. G. Mettvedt	K. C. Peterson	1928
47	Bagley	J. A. Gardner	G. A. McMurray	Velma Porter	1928
48	Bailey	Riley Sloan	J. E. Bergadeen	Paul Newhouse	1928
49	Baldwin	I. I. Spoo	Wallace Winegar	C. A. Harding	1928
50	Bancroft	J. H. Weip	A. O. Stoinmeth	L. F. Kennedy	1928
51	Barnes City	C. H. Care	D. C. Lester	Bess Graham	1928
52	Barnum	P. C. Conners	C. L. Burke	T. R. Berry	1929
53	Bassett	Irene B. Tucker	B. F. Finnegan	Walter Trusty	1928
54	Bataavia	W. R. Hocking	L. N. Presolin	L. E. Copeland	1928
55	Battle Creek	J. E. Spotts	A. Boysen	C. H. Doll	1928
56	Baxter	A. W. Troxel	Carl C. Webb	Chas. Burleek	1928
57	Bayard	M. A. De Voe	Harrold Holliday	L. D. Lockwood	1928
58	Beacon	Wm. Laurence	Harry T. Doevert	Earl Lewis	1928
59	Beaconsfield	P. J. Bryant	Lloyd Vanderpool	Mrs. Jno. Beadle	1928
60	Beaman	C. W. Moore	W. E. Whorrell	E. G. Elliott	1928
61	Beaver	E. H. Grubb	O. O. Rohrer	H. A. Burns	1929
62	Bellevue	L. G. Hooch	J. R. Dennison	C. M. Ehrhardt	1928
63	Belmond	A. W. Russell	Guy Rypts	C. M. Morse	1928
64	Bennett	W. H. Fitch	J. G. Engel	J. B. Vaughan	1928
65	Benton	A. D. Nye	W. R. Groves	L. C. Qulett	1928
66	Berkeley	F. L. Kendall	Mable Canon	Floyd Peterson	1929
67	Bernard	C. P. Smyth	W. L. Melbonnell	Wm. Cannon	1928
68	Bertram	Glen Blaine	DeK Anderson	W. W. Davis	1928
69	Bevington	J. H. McManus	J. H. Hall	J. Bussmanns	1928
70	Birmingham	S. T. Curtis	M. D. Hope	C. H. Graham	1928

71	Blairsburg	R. L. Marvel	D. Titaworth	J. W. McNe	1929
72	Blairtown	B. F. Paul	Mary T. Gass	R. D. Kinn	1928
73	Blakesburg	Marion Hunter	Harry Peterson	O. E. Thode	1928
74	Blanchard	R. H. McFarland	Ray McNaughton	Walter Hooker	1928
75	Blencoe	J. C. Woodruff	M. R. Vredenburg	B. H. Danforth	1928
76	Blockton	H. L. Carr	Ellis Sulph	M. E. Roof	1928
77	Blue Grass	John H. Brus	W. G. Kupper	Eddie M. Felt	1928
78	Boke	H. J. Thoske	A. H. Mitevan	Uevar Grefstad	1928
79	Bonaparte	John Trumbo	E. C. Smith	K. E. Msek	1929
80	Bondurant	W. P. Hall	J. M. Ingle	B. F. Rothrock Jr.	1928
81	Bouton	B. M. Swisher	Chas. W. Disainger	Fred Schmoor	1928
82	Boxholm	Axel Henderson	H. C. Steen	E. W. Bloomquist	1928
83	Boyd	L. M. Donat	S. G. Vander Brink	Paul T. McCrim	1928
84	Bradyville	W. M. Friend	C. E. Apple	Edw. P. Schmitt	1929
85	Bradgate	Clyde Kelsey	H. Less	Roy Ellsworth	1928
86	Brandon	W. A. Deter	Wm. J. Brown	L. C. Craft	1929
87	Brayton	H. M. Bartlett	C. Mikkelsen	L. F. Miller	1929
88	Breola	John H. Schultz	John J. Smid	Leo E. Snyder	1928
89	Brigwater	Ino Strong	Guy J. Pate	Ed. Arnold	1928
90	Brighton	A. J. Johnson	L. E. White	D. E. Peters	1928
91	Bristow	O. C. Fahr	H. L. Searle	D. A. Newbury	1928
92	Britt	H. C. Armstrong	M. E. Fox	Beatrice Ross	1928
93	Brookings	O. D. Hall	Jennie Schmitts	C. W. Fowler, Jr.	1928
94	Brunsville	Edw. J. Johnson	E. J. Herons	E. Boyson	1928
95	Buckeye	D. D. Walker	B. M. Staff	E. S. Pitman	1928
96	Buck Grove	B. C. Wiese	J. J. Finigan	F. G. Humphill	1928
97	Buffalo	Fritz Bernich	C. Zogg	J. Waspi	1929
98	Buffalo Center	C. W. Galagan	C. A. Sharks	Elo Sapp	1928
99	Burl	C. O. Bailey	H. A. Thompson	C. H. Benson	1928
100	Bussay	C. W. H. Ble	L. H. Metz	W. H. Lowman	1928
101	Calamus	W. H. Copp	V. A. White	M. A. Hunter	1928
102	Callender	Thos. Larson	M. O. Wing	F. O. Peterson	1928
103	Cammar	H. Wesselman	W. B. Miller	H. J. Gissen	1928
104	Calmar	Fred Nott	J. A. Sobush	R. J. Mager	1928
105	Canacache	John Gordon	Verlin L. Huff	E. G. Cady	1928
106	Cambridge	J. A. McKee	J. A. Woods	J. B. Nelson	1928
107	Cantril	O. D. Park	W. W. Wallbon	B. C. Casady	1928
108	Carbon	Geo. Mieser	Ray Hickey	Fred W. Stone	1928
109	Carlisle	F. D. Wertman	A. C. Seid	W. D. Kott	1929
110	Carver	Merle Nicholson	Benj. Letch	E. E. Nicholson	1928
111	Carson	C. Harts	Earl M. Drew	C. D. Prindle	1928
112	Cascade	L. F. Barnett	C. F. Crawford	F. P. Kremer	1928
113	Casey	C. J. Thaler	John H. Smith	C. B. Gray	1928
114	Castalla	Wm. Albright	D. C. Malloy	F. E. Malloy	1928
115	Castana	S. L. Willets	R. M. Conner	Edith McNaurl	1928
116	Castle Hill (R. F. D. Waterloo)	R. E. Cronk	Emmet Bartels	Fred Thomsen	1928
117	Cedar Heights (R. F. D. Waterloo)	Jas. Edwards	R. L. Elington	May E. Foote	1928

## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
118	Center Junction	A. C. Welsh	Geo. D. McDonald	C. A. Burmeister	1928
119	Central City	Geo. W. Fish	R. W. Loebhart	J. F. Stauffer	1928
120	Charlottesville	T. P. C. Kelleher	Carl F. Hoelt	H. D. Mischard	1928
121	Charter Oak	B. H. Runge	L. N. Boone	E. W. Thum	1928
122	Chatsworth	E. W. Farnsworth	F. L. Summaker	D. K. Bennett	1929
123	Cheney	Chas. W. Koets	Emil W. Kesi	Joe Bessah	1929
124	Chickadee	Chas. J. Wilson	Alfred Miller	R. J. Shultz	1929
125	Chillicothe	L. Cochran	Albert C. Kloss	Y. E. Alton	1929
126	Chidmott	J. M. Stuedelant	C. W. Graham	X. C. Hargis	1928
127	Chillicothe	J. J. Collins	M. M. Chalm	C. V. Klappa	1928
128	Chillicothe	W. W. Hinkle	H. V. Lobman	E. C. Haselbouch	1928
129	Clarksville	Oliver Haskins	James McGirt	Wesley Gilbert	1928
130	Clearfield	S. H. Famine	J. R. Henderson	R. C. Miller	1928
131	Clifton	A. W. Skager	L. L. Patton	R. C. McKinney	1928
132	Cleburn	L. P. Seripod	Chas. H. Beckwith	Earl Van Matre	1929
133	Clifton	T. F. P. Scott	J. Roy Shover	U. C. Greiver	1928
134	Clifton	Chas. R. Mountain	O. Beilson	Doert Ochsner	1928
135	Clover Hill (Via Valley Jct.)	Albert Hersh	F. A. Haiseck	J. P. Norak	1928
136	Clinton	C. M. Brooks	C. L. Drellinger	J. W. L. McLean	1929
137	Clinton	H. W. Runyon	E. H. Loblath	D. D. Johnson	1928
138	Clinton	H. W. Runyon	H. H. Burkhart	H. G. Yaldriff	1928
139	Clinton	J. S. McKinley	O. J. Miller	J. J. Miller	1928
140	College Springs	J. W. Mandran	H. R. Sokol	A. C. Lonnaberry	1928
141	Collins	L. O. Schemmover	C. A. Bruns	H. C. Lonnaberry	1928
142	Colts Neck	C. F. Davis	W. D. Hampton	Mary Moore	1928
143	Columbus City	Frank Bruner	C. V. Smith	Joe Sweet	1928
144	Columbus Junction	Geo. Brown	C. A. McCormick	E. L. Guhl	1928
145	Concord	E. W. Alexander	C. W. Ratzke	F. C. Cooper	1928
146	Conway	W. E. Cooney	W. K. Kester	Paul H. Kinick	1928
147	Coon Rapids				1928

154	Coppock	F. M. Vantrump	John Hesser	G. F. Doid	1928
155	Cornville (Via Iowa City)	Ed. Koser	Ray Bowers	Etta Edwards	1929
156	Cornville	Geo. Labell	H. B. Schaedtlich	Iva G. Wesley	1928
157	Cornville	R. Chapman	J. L. Guff	R. H. Galloway	1928
158	Cotton	G. D. Skupper	J. T. Roberts	Alfred Morgan	1928
159	Cotton	Nels C. Pedersen	T. C. Hansen	O. C. Hansen	1928
160	Craig	H. F. Lovvig	J. H. Schmidt	J. P. Benken	1928
161	Crawfordville	H. L. Glangry	W. E. Amoyl	M. A. Noonan	1928
162	Cross Lake	John Palmer	Irish O. Garbruden	C. M. Asham	1928
163	Cumberland	Carroll Ford	Charles E. Studley	O. P. Snacer	1928
164	Curtis	A. L. Cooban	F. A. Felton	E. E. Jenck	1928
165	Curtis	Chas. Brumbaugh	C. K. Ferguson	Lloyd Sengron	1929
166	Curtis	Sam. C. Johnson	Henry Guelch	Geo. A. Freeman	1928
167	Curtis	Herman F. Knertz	Auraga Lake	Robert Sayers	1928
168	Dakota City	A. E. Nilsen	I. M. Stillwell	E. F. Schman	1928
169	Dallas	D. S. De Alley	Vera Collins	Lois Parks	1928
170	Dallas	P. H. Dwyer	J. C. H. Gooden	W. R. Chamblitt	1928
171	Dallas	C. R. Brandmayer	S. M. Chambers	O. E. Shoemaker	1928
172	Dallas	L. A. Brown	W. L. Svere	W. A. McCreary	1928
173	Dawson	J. A. Backeloh	M. F. Finley	T. V. Swanson	1928
174	Dayton	W. R. Conner	D. S. Aaron	Wm. B. Looker	1928
175	Dayton	J. J. Klumpp	F. O. Brunz	Wm. F. Hausdon	1928
176	Dayton	W. J. Bondy	Clark D. Whitney	E. L. Penniston	1928
177	Deep River	Geo. Bowers	S. D. Shepard	Delaware Savings Bank	1929
178	Delaware	W. J. Hillner	N. E. Malgren	Delaware Savings Bank	1929
179	Delaware	A. L. Vink	John A. Pittsgrick	F. A. Goodolin	1928
180	Delaware	Geo. Hentshler	Norman Cooper	J. B. Ketterer	1928
181	Deloit	C. E. Hoover	S. H. Saxton	Hugh Seaton	1928
182	Deloit	John Henry	Ralph Easton	C. A. Burr	1928
183	Deloit	H. P. Bruns	C. E. Stummie	Chas. H. Pollock	1928
184	Deloit	Geo. Jordan	Herbert H. Morrill	J. A. Pollock	1929
185	Deloit	W. O. Arnold	H. D. Levecher	Howard Calles	1928
186	Deloit	R. E. Hart	Ray O. Bulley	Boley R. Bailey	1927
187	Diagonal	C. F. Norton	G. H. Varney	Gerard Swanson	1928
188	Dixons	H. W. Meisner	G. E. Kirk	F. W. Ben	1928
189	Dixon	John Hartfoot	O. P. Stow	F. J. Thode	1928
190	Dobbin	John Grotach	G. F. A. Emez	Self Film	1928
191	Dobbin	G. L. Fisher	Lynn B. Finster	Mrs. L. A. Kroppe	1928
192	Dobbin	L. Fisher	Edna C. Kunkle	Donna F. Sherman	1928
193	Dobbin	L. Fisher	L. J. Davis	E. C. Kunkle	1928
194	Dobbin	L. Fisher	L. J. Davis	H. H. Christians	1928
195	Dobbin	Paul Eversley	W. J. Laber	C. H. Christians	1929

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
302	Dow City	Robert Docherty	E. C. Wiggins	E. E. Newkirk	1928
304	Dows	Wm. Meister	P. Ackerman	A. J. Petersen	1928
305	Drakesville	A. I. Pratt	Ed. Jennings	Carl Irelan	1928
306	Dumont	F. W. Noelling	W. E. Brown	S. G. Barlow	1928
307	Duncombe	B. F. Wightman	M. L. Hoskins	L. V. Miller	1928
308	Dundas	H. W. Soure	E. C. De Bow	P. G. Larrabee	1928
309	Dunkerton	H. A. Bisher	Louis Frosale	J. M. Page	1928
310	Dunlap	R. G. Moore	Lee S. Edwards	Glen H. Millard	1928
311	Durant	E. F. Jackbeck	Harry H. Voss	A. H. Wielener	1928
312	Drsart	E. E. Wielen	J. C. Marsau	Ervin Mosier	1928
313	Earlham	W. J. Price	E. J. Scar	Scott Shillett	1928
314	Earling	Paul Kenkel	J. J. Langefeld	W. B. Ryan	1928
315	Earville	H. J. Vanhoet	Wm. Hunt	C. A. Kendall	1928
316	Early	E. C. Fuller	Ray Stevens	I. L. Fuller	1928
317	Eddyville	F. H. Warner	I. S. Burton	G. E. Stephenson	1928
318	Edenville (Rhodes P. O.)	H. W. Neff	F. E. Bentley	J. C. Knoback	1928
319	Edgewood	Fred Perck, Jr.	E. J. Puts	Jan. Adams Jr.	1928
320	Eberon	Geo. J. Dolzart	Louis L. Stranky	E. P. Skrable	1928
321	Eldridge	Geo. W. Bekrens	Fred H. Wise	R. J. Tank	1928
322	Elgin	P. C. Muehlethaler	C. J. Harrington		1928
323	Elkader	W. W. Davidson	E. F. Seifert	J. T. Maley	1928
324	Elkhart	I. R. Keller	A. T. Green	M. Manning	1929
325	Elk Horn	Martin Boose	Geo. Nissen	Fred Soreman	1928
326	Elkport	Geo. Krebs	L. B. Schneck	Harold Kriebel	1928
327	Elliot	J. E. Holtmayer	C. H. Westrope	D. B. Klyn	1928
328	Ellston	J. L. Trisler	S. H. Truesler	Guy M. Jackson	1928
329	Ellsworth	J. E. Petersen	Otto Carlquest	G. C. Boren	1928
330	Elma	P. N. Noonan	H. D. Cook	S. B. Dressera	1928
331	Ely	Jos. Lorene	A. J. Buhnagel	Jos. Beeloka	1928
332	Emerson	Claude Barnes	C. J. Srott	John Carson	1928
333	Epworth	J. W. Moore	Arthur Edwards	H. H. Reeder	1928
334	Essex	C. H. Liljeholm	De Los Quist	C. E. Hanson	1928
335	Everly	Johanna Schmidt	D. D. Trosven	C. E. Bretzschneider	1928
336	Exira	T. M. Rasmussen	J. K. Vander Brake	M. E. Leake	1928
337	Exline	A. L. Farnsworth	L. Johnson	J. D. Rowan	1929
338	Fairbank	John O'Connor	W. H. Miller	T. R. Davis	1928

339	Fairley	P. J. Kelley	A. E. Kelley	J. L. Mahoney	1928
340	Farmersburg	Otto Puffling	Ernest Hatten		
341	Farmington	Harry Van Aaken	Willard Harp	Minnie Westcott	1928
342	Farmhamville	Thos. Parsons	Herbert Gust	A. A. Nahusen	1928
343	Farragut	Geo. W. Perkins	W. S. Coy	Wm. Rogers	1928
344	Payette	F. A. Hoyt	Fitch Payne	F. E. Finch	1928
345	Fenton	H. Krause	J. A. Schwartz	F. Bailey	1928
346	Ferguson	John Howe	Edie Cooper	Hazel Doherty	1928
347	Ferlie	C. M. Steinso	W. E. Haiverstad	J. F. Rhodin	1928
348	Floris	S. N. McCormick	Hazel Wikerson	Charley Skinner	1928
349	Floyd	Irwin R. Otto	A. B. Benz	H. E. Shapley	1928
350	Fonda	F. J. Kenning	I. W. Stewart	M. Roger	1928
351	Pontazelle	W. C. Kodon	H. J. Stummler	C. A. Baker	1928
352	Fort Atkinson	Fred Elwather	Clara Kurbish	Frank Ponaka	1928
353	Fostoria	E. E. Bueker	Ellis T. Morgan	I. H. Bueker	1928
354	Franklin	W. P. Smith	August Fey	Chas. F. Wagner	1928
355	Fraser	J. H. Wilson	J. M. Reid	Wm. Seymour	1928
356	Fredericksburg	A. H. Milne	Hinnman	O. E. Leach	1928
357	Frederika				
358	Frederonia (Via R. F. D. Letta)	E. S. Curtis	Mrs. Margaret Schlichting	Mrs. Winnie Miskler	1928
359	Fremont	Wm. Bane	Ben Roof	Margaret Allman	1928
360	Galt	R. B. Sellers	V. A. Court	M. M. Potter	1928
361	Galva	H. M. Walters	J. A. Haworth	Geo. Mielidine	1928
362	Gambler	C. Seligson	Vern O'Connor	H. G. Scherpf	1928
363	Garden Grove	Dell Mandell	C. E. Anderson	H. O. Lovett	1928
364	Garnaville	W. A. Kregel	Chas. Roggman	H. J. Workler	1928
365	Garner	W. J. Barr	H. V. Reed	G. D. Clarke	1928
366	Garrison	Hays Henkle	O. N. Heiderbrant	A. J. Donald	1928
367	Garwin	Bald Had	Earl Morrisset	W. Townsend	1928
368	Geneva	P. P. Finn	B. F. Hicks	F. E. Davenport	1928
369	George	W. C. Collman	O. O. Lehmann	E. G. Dieter	1928
370	Gilbert	F. N. Anderson	I. O. Brattebo	H. R. Martin	1928
371	Gilbertville	Leo J. Bedard	Frank Bornong	Jacob Schönes	1928
372	Gilman	S. Gregg	Paul M. East	J. A. Bond	1928
373	Gilmore City	S. J. Fowlesend	C. C. Knoll	I. B. Van Alstine	1928
374	Gladsbrook	W. G. Schneckloth	E. E. Bachmann	C. F. Harris	1928
375	Gladwin	J. N. Carty	E. Merens	Joe Bender	1928
376	Goldfield	D. D. Matheson	Leland Hanson	C. F. Axon	1928
377	Goodell	S. Matson	A. O. Hanson	W. G. Butts	1928
378	Goose Lake	P. E. Eggers	G. O. Weller	H. G. Jepsen	1928
379	Gowrie	H. L. Johnson	J. E. T. Johnson	E. F. Decharne	1928
380	Graettinger	L. L. Lindsey	J. B. Lamb	Elizabeth Jensen	1928
381	Grafton	J. J. Briggolf	P. M. Skram	H. O. Miller	1928
382	Grafton	P. Goetzinger	L. S. Hinkle	P. Ewen	1928
383	Grand	L. A. Werts	Delbert Grams	George H. H. H.	1928
384	Grand Junction	A. E. Roubie	Wm. Shunter	B. F. Kelley	1928
385	Grand Mount	Enos Mitchell	B. S. Baker	A. E. Blair	1928
386	Grand River	G. W. Cocklin	J. D. Medill	D. J. Higley	1928
387	Grandview	W. D. Lytle	W. C. Stoser	O. C. Grigsby	1928

## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
188	Grant	W. R. Corbin	S. E. Smith	V. A. Spier	1928
189	Grant City (Via Auburn)	F. B. Schütz	W. D. Arandt	C. W. Brink, Jr.	1928
190	Grassville	N. T. Brown	H. V. Dowell	G. E. Smith	1928
191	Gravely	E. F. Healy	C. Taylor	P. M. Heisenback	1928
192	Green	A. A. Merrin	A. B. Mahank	Franky Lynch	1928
193	Greenbald	W. R. Alky	C. L. Downing	M. R. McCollom	1928
194	Green Island	Thos. Martin	M. E. Burns	J. H. Cheek	1928
195	Greenville	W. J. Merrill	Chas. M. C. Chute	Wald Gifford	1928
196	Grissold	M. B. Well	C. E. Woodruff	Fred B. De Witt	1928
197	Groveland	Fred J. Frost	E. V. Madroom	Geo. B. Robinson	1928
198	Groveland Center	J. L. Brown	F. C. Barber	H. H. Vetter	1928
199	Gruber	Willard Main	J. F. Cochran	L. W. Cochran	1928
200	Gustaves	C. E. Luther	H. F. Schmitz	Addis Jacobs Bergman	1928
201	Guthrie	John Schenkenberg	P. J. Friedman	Wm. Jacob	1928
202	Hamilton	W. L. Martin	J. T. Packer	M. T. Eyer	1928
203	Hancock	C. L. Seltion	J. E. F. Baget	G. S. Martin	1928
204	Hanlontown	C. W. Rouss	S. F. Thompson	E. J. Hanson	1928
205	Harcourt	H. L. Sanders	Ronald Anderson	E. C. Strazel	1928
206	Hardy	H. S. Ergan	H. W. Pederson	C. H. Swanson	1928
207	Harper	M. Strigel	L. G. Strinsel	E. J. Hanson	1928
208	Harpers Ferry	Leo Bragel	Alvin Ratter	A. C. Strazel	1928
209	Hartford	R. P. Byrne	C. J. Slush	L. A. Houtman	1928
210	Hartley	Amos Twakle	H. C. Metcalf	Robert E. Pandy	1928
211	Hartwick	J. H. Hunting	H. C. H. Bontson	G. W. Artherholt	1928
212	Harvey	Chas. Fisher	G. C. Rorer	J. E. Fonke	1928
213	Hastings	Edw. H. Blodgett	H. E. Blodgett	K. H. Bean	1928
214	Hastings	A. G. Oelck	H. P. Harsh	Wald Lohrer	1928
215	Hawkey	Jno G. Haup	H. P. Harsh	L. E. Haup	1928
216	Hawkey	W. H. Purse	G. A. Martin	Gerlie Hardesty	1928
217	Hazelton	Urban Murray	A. L. Schaub	C. E. Eise	1928

## TOWN OFFICIALS

218	Herrick	F. D. Hinton	J. J. Jennings	G. T. Harver	1928
219	Henderson	L. W. Papp	G. T. Harver	M. Anderson	1928
220	Henderson	L. W. Papp	Edna M. Hasky	A. Weide	1928
221	Hill	M. S. Smith	J. M. Gavell	H. D. Tule	1928
222	Hill	Geo. Irvin	Geo. Elson	C. V. Brown	1928
223	Hillburo	Merlo Hanson	Henry Dirks, Jr.	C. Diets, Sr.	1928
224	Hilton	Henry Dirks, Sr.	E. S. Hatch	Chas. Hattner	1928
225	Holland	Henry Bremer	Michael Clamen	Leo Brecht	1928
226	Holy Cross (Via S. Deans Vista)	Albert Thompson	W. R. Beve	B. W. Humphrey	1928
227	Holy Cross (Via S. Deans Vista)	Albert Thompson	Clifford Gary	H. M. Boyd	1928
228	Honkinton	L. Beltz	Emor Backe	C. F. Bosh	1928
229	Honkinton	J. P. Paep	A. R. Knudsen	H. R. Hollis	1928
230	Honkirk	M. H. Hamrickson	P. H. Van Wyle	D. H. Wisink	1928
231	Hubbard	A. H. Hamrickson	Robert Bilton	F. H. Hatt	1928
232	Hudson	F. Gumnik	A. E. Sereid	Ira J. Molas	1928
233	Hull	W. P. Leach	T. E. Leonard	W. H. Drake	1928
234	Hustington	F. T. Brown	T. E. Leonard	W. H. Weberg	1928
235	Hustington	J. D. Thomas	J. J. Meyer	D. Dudley	1928
236	Hustington	Charles Quaid	John Taylor	P. Leck	1928
237	Hustington	John R. Hahn	John Taylor	J. P. Leck	1928
238	Hustington	G. R. Taylor	Cyril W. Jreck	L. E. Meyer	1928
239	Hustington	U. G. Kinney	Charles A. Heater	T. M. Aysworth	1928
240	Hustington	J. W. Bennett	C. H. Howe	C. D. Wild	1928
241	Hustington	G. W. Thompson	C. B. Bason	L. A. Laird	1928
242	Hustington	W. W. Voshorn	J. M. Hamilton	A. W. Linn	1928
243	Hustington	C. M. Backerville	D. K. Harris	Carl A. Grandson	1928
244	Hustington	Wm. F. Stigler	H. V. Bady	J. H. Nutter	1928
245	Hustington	John Fuken	E. Tracy Jaycox	V. D. Hochstetler	1928
246	Hustington	G. B. Burchell	H. H. Wale	Geo. Brecht	1928
247	Hustington	J. N. McCurdy	Mrs. L. W. Johnson	G. L. Dekerson	1928
248	Hustington	C. T. S. Bacon	R. C. Birchard	L. W. Johnson	1928
249	Hustington	C. T. S. Bacon	C. Serby	F. U. Morgan	1928
250	Hustington	J. A. Thomas	Earl E. Tolson	A. M. Barth	1928
251	Hustington	J. A. Maibach	R. B. Kille	Chas. L. Mayer	1928
252	Hustington	E. C. Gilbert	Geo. J. Le's	J. Lester Thomas	1928
253	Hustington	F. O. Helmer	A. J. Lammkamp	L. E. Arnold	1928
254	Hustington	Geo. Stuenkel	Geo. Haber	John Eick	1928
255	Hustington	F. A. Oates	R. Payne	F. Fennerouth	1928
256	Hustington	G. W. Gray	R. A. Fischer	J. E. Moldson	1928
257	Hustington	A. D. Ames	E. Tucker	Genevieve Fischer	1928
258	Hustington	A. D. Ames	E. Tucker	R. A. Gier	1928

## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
272	Kirkville	Geo. Carlisle	W. Abner	J. C. Kepler	1928
273	Kiron	C. B. Larson	Wm. Lindberg	P. G. Lindehl	1929
274	Kennon	Emil Grange	A. J. Koegel	C. G. Waterman	1929
275	Kennon	Albert Miller	E. G. Brown	Albert Amann	1929
276	Kennon (Via Diagonal)				
277	Kennon	A. E. Newman	O. F. Tilton	D. M. Cornell	1929
278	Ladora	Eva Wyatt	H. C. Gates	A. Graf	1928
279	Lakota	H. D. Musmann	R. C. Smith	E. Wortman	1929
280	Lake Mills	J. C. Olson	E. G. Duff	J. E. Seaman	1928
281	Lake Park	W. M. Irwin	E. G. Clark	C. P. Robertson	1928
282	Lakota	G. W. Blair	Martha A. Hinden	C. E. White	1928
283	Lamont	T. W. Rogers	S. G. Krousal	J. O. Newman	1928
284	Lancaster	Geo. J. Lambie	H. A. Newman	J. H. Wagon	1928
285	Lancaster	Calvin Lambie	F. L. May	C. M. Kerdahl	1929
286	Larkwood	F. W. Kober	G. E. Stables	J. O. Kober	1928
287	Larabee	C. W. Wilcoxon	W. F. Ashton	C. O. M. Peseren	1928
288	Lattimer	J. H. Lape	D. D. Tilton	J. C. Eastam	1928
289	Lattimer	J. H. Lape	H. B. Quamner	J. C. Eastam	1928
290	Lattimer	John Thomsen	A. D. Clausen	Met. O. Peltson	1928
291	Lawrence	John W. Lewis	J. J. Roack	W. A. McNe	1928
292	Lawton	C. F. Ross	F. D. Barnes	Ino. Eckhoff	1928
293	La Claire	J. J. Ryan	H. D. Gault	Wool. N. Gregg	1928
294	Lebanon	S. O. Campbell	C. C. Ogden	C. C. Reynolds	1928
295	Lebanon	S. O. Campbell	C. C. Ogden	V. C. Johnson	1928
296	Lehigh	N. O. Marsh	J. E. Lewis	C. A. Lundberg	1928
297	Lehigh	F. B. Dunbar	H. W. Vander Linden	L. Van Roessel	1929
298	Lehigh	E. G. McCrevey	A. D. Brandstad	A. Zeeland	1928
299	Lehigh	E. G. McCrevey	A. E. Raunfeld	B. Wright	1928
300	Lehigh	Wm. Shaw	H. A. Wick		1928
301	Le Roy	John W. Godtsh	W. S. Hartman	B. C. Hewlett	1928
302	Le Roy	F. Leiberheit	W. E. Zimmerman	W. E. Zimmerman	1928
303	Le Roy	F. Leiberheit	W. E. Zimmerman	W. E. Zimmerman	1928
304	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
305	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
306	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
307	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
308	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
309	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
310	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
311	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
312	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
313	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
314	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
315	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
316	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
317	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
318	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
319	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
320	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
321	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
322	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
323	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
324	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
325	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
326	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
327	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
328	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
329	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
330	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
331	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
332	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
333	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
334	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
335	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
336	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
337	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
338	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
339	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
340	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
341	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
342	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
343	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
344	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
345	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
346	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
347	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
348	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
349	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
350	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
351	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
352	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
353	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
354	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
355	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
356	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
357	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
358	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
359	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
360	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
361	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
362	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
363	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
364	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
365	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
366	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
367	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
368	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
369	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
370	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
371	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
372	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
373	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
374	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
375	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
376	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
377	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
378	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
379	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
380	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
381	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
382	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
383	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
384	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
385	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
386	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
387	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
388	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
389	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
390	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
391	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
392	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
393	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
394	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
395	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
396	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
397	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
398	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
399	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928
400	Le Roy	W. E. Berry	H. B. Washburn	H. B. Washburn	1928

406	Liddellsh	John Thoms	J. F. Bolan	E. H. Keiter	1929
407	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
408	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
409	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
410	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
411	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
412	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
413	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
414	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
415	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
416	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
417	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
418	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
419	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
420	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
421	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
422	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
423	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
424	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
425	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
426	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
427	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
428	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
429	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
430	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
431	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
432	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
433	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
434	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
435	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
436	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
437	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
438	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
439	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
440	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
441	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
442	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
443	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
444	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
445	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
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448	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
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450	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
451	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
452	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
453	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
454	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
455	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
456	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
457	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
458	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
459	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
460	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
461	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
462	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
463	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
464	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
465	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
466	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
467	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
468	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
469	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
470	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
471	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
472	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
473	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
474	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
475	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
476	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
477	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
478	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
479	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
480	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
481	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
482	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
483	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
484	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
485	Linn	Wm. Light	W. T. Beck	C. H. Anderson	1929
486	Linn	Wm. Light	W. T. Beck		

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
436	Martelle	W. L. Miller	F. M. Garrett	C. P. Van Zante	1926
437	Martinsburg	Geo. Gibrant	Robt. L. Cuddy	W. J. Craig	1926
438	Martinsdale	F. L. Lickteig	Otto Krumm	J. G. Adams	1926
439	Marysville	L. B. Callahan	C. C. Rendoll	W. W. Brady	1926
440	Massena	Walt Devore	F. I. Conley	Walter Garry	1926
441	Matlock	H. O. Tuttle	W. D. Hancock	F. E. Perry	1926
442	Maurice	H. Hedner	R. J. Hickman	John Westerman	1926
443	Maxwell	P. N. Vos	John M. Mieras	H. Rowenhorst	1926
444	Mayant	H. P. Clark	E. B. Wood	O. W. Parker	1926
445	Mayville (Walcott P. O.)	Frank Kazinski	A. L. Evans	A. B. Hunt	1926
446	McCallsburg	J. H. Baston	G. A. Stoffer	Grover Meyer	1926
449	McCausland	John Broderius	F. E. Nail	Thos. O. Hegland	1926
450	McClelland	Oscar Langford	F. A. Lewis	H. E. Jockbeck	1926
451	McGregor	C. M. Brooks	H. J. Smith	L. W. Barnes	1926
452	Metairie	C. Plummer	Edith Phillips	F. S. Richards	1926
453	Mechanicville	Forrest P. Hines	B. B. Johnson	R. D. Williams	1926
454	Medapolis	E. D. Trostle	W. E. Davis	H. E. Gibaut	1926
455	Meibourne	I. J. Conrad	J. E. Berry	R. E. Nordstrom	1926
456	Meister	H. J. Miller	M. G. Knott	H. M. Henssler	1926
457	Meigs	W. A. Carney	Ben Husehube	W. L. Brasler	1926
458	Melvin	M. W. Collins	J. S. Coughlin	W. E. Parks	1926
459	Menlo	L. Budget	Thos. E. Benz	Wm. P. Groves	1926
460	Meriden	W. H. Arrowsmith	Bert Harlan	W. L. Willy	1926
461	Merrell	Frank Todd	W. H. Runnings	Yelvie Olson	1926
462	Messvey	J. P. Hartfelder	Geo. W. Simpson	J. C. Windweggen	1926
463	Meyer	Clifford Thomann	Frank Hafermann	K. Clarence Rulch	1926
464	Middletown	S. W. Waits	A. O. Grafton	Carl Smith	1926
465	Miles	A. E. Seaton	Chas. Allen	J. R. Weidgman	1926
466	Millford	M. H. Seaton	G. Vander Aarde	R. S. Davis	1926
467	Millersburg	S. H. Munna	A. O. Hatter	G. H. Lanning	1926
468	Millerton	F. G. Ervin	E. E. Bull	Louis E. McMurry	1926
469	Milo	N. E. Guernsey	L. V. Van Syoc	Nina Ferguson	1926
470	Milton	A. A. Best	D. Miller	W. D. Sherwood	1926
471	Minburn	Boyo Geiger	H. Nelson	N. P. Black	1926
472	Minden		P. H. Kasler	A. A. Kaven	1926

492	Mingo	A. W. Ivey	Florence Ivey	J. W. Kimberley	1926
493	Mitchell	W. P. Bennett	Fred D. Cady	W. A. Klinger	1926
494	Mitchellville	A. Carson	L. J. Siebering	W. E. Grismar	1926
495	Modale	M. R. Dickinson	W. H. Pensler	R. S. Sassaman	1926
496	Mondamin	P. F. Sublet	H. D. Young	R. J. Morrow	1926
497	Moneta	Henry Killmer	Clint Lighter	G. C. Lighter	1926
498	Monmouth	Geo. Sikes	M. A. Kellen	E. H. Bristol	1926
499	Monona	J. E. Robertson	M. A. Kellen	K. N. Nash	1926
500	Monroe	F. L. J. H. Tice	F. W. Johnson	W. M. Livingston	1926
501	Montezuma	W. J. Sharror	C. F. Dekson	J. W. H. Vest	1926
502	Montour	C. J. Stevens	Grace Collier	E. R. Cronk	1926
503	Morrison	S. A. Koth	S. L. Curtis	J. L. Vanadoll	1926
504	Mottrah	Frank Andrews	Wayne Outbouse	Harry Mortensen	1926
505	Moorland	Leo Taylor	O. J. Nelson	G. A. Berry	1926
506	Moravia	P. K. Horner	J. D. Minnes	R. L. Tarr	1926
507	Morning Sun	W. C. Swan	E. J. Walsh	O. A. Brown	1926
508	Morrison	E. W. McCurdy	A. H. Thomas	E. G. Emswery	1926
509	Moulton	G. L. Boyd	C. E. Evans	S. B. Mack	1926
510	Mt. Auburn	J. A. Smalley	Forrest Abbott	Al Wisse	1926
511	Mt. Ayr	C. J. Lewis	Perry L. Stephenson	C. T. Allen	1926
512	Mt. Sterling	W. D. Roberts	P. J. Madden	A. A. Drummond	1926
513	Mt. Union	H. G. King	W. R. Buchanan	C. L. Gibbs	1926
514	Mt. Vernon	G. L. Polard	T. I. Mitchell	Wm. M. Mann	1926
515	Mt. Vernon	W. E. Hull	B. R. Stiles	D. E. Barto	1926
516	Murray	J. S. Catbells	C. W. Hendrick	W. C. Brotherton	1926
517	Nashua	E. H. Walte	G. E. Scoles	C. E. Dexter	1926
518	Nashua	M. L. Peters	P. F. Brown	F. W. Mack	1926
519	Nashua	A. Goss	H. Hansen	J. E. Hansen	1926
520	New Albion	A. Rudnick	F. H. Robinson	A. H. Freeberg	1926
521	Newell	Orylle B. Rogers	C. A. Collins	J. E. Brown	1926
522	Newhall	T. E. Sellhamer	C. Paulsen	E. E. Stedman	1926
523	New Hartford	A. E. Seaver	W. J. Harmon	H. O. Geyer	1926
524	New Liberty	E. J. Polard	Henry C. Heuer	Otto N. Fredericks	1926
525	New London	A. L. Courtney	F. W. Hiles	Sevilla Patzinger	1926
526	New Market	E. D. Cavender, Jr.	R. L. Daugherty	G. O. Taylor	1926
527	New Providence	E. V. Moon	E. H. Moon	Wade Cronson, Jr.	1926
528	New Sharon	L. W. Shaw	D. B. Hill	Grant Garner	1926
529	New Vienna	F. X. Schaben	Ray B. Warburg	Otto N. Keeper	1926
530	New Virginia	F. O. Bryant	H. F. Stiffler	P. C. Stiffler	1926
531	Nichols	B. L. Metcalf	F. A. Kirchner	H. Kirchner	1926
532	Nodaway	F. O. Poreber	F. E. McKee	C. N. Kennedy	1926
533	Nora Springs	A. O. Coon	W. P. Bright	H. F. Schneider	1926
534	Northboro	W. O. Boylan	F. L. Shepherd	W. G. Rorbeck	1926
535	North Buena Vista	A. G. Schroder	C. M. Kipper	Mike Torgler	1926
536	North English	G. H. Smith	W. C. Carson	S. S. Swain	1926
537	North Liberty	C. E. Maxey	James McHaffey	C. B. Wolfe	1926
538	North Washington	John Pekar	Peter Flick	John Seidhomer	1926
539	Northwood	E. M. Sabin	J. E. Amundson	C. H. D. Walls	1926
540	Norwalk	L. M. Ranney	E. F. Galaway	Geo. T. Desenberg	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
941	Norway	J. T. Springer	Lloyd Primrose	J. H. Pickhart	1924
942	Numa	J. L. Todd	J. S. Padovan	P. A. Gazi	1925
943	Oakland	C. T. Hough	J. J. Evans	M. H. Evans	1925
944	Oakville	L. C. Williams	M. L. Bailey	C. D. King	1925
945	Ocheyedan	A. L. Stewart	C. L. Weaver	Chas. Morton	1925
946	Odebolt	J. E. Einspahr	L. R. Bassett	F. W. Stoll	1925
947	Ogden	Robert Kennedy	O. D. Braker	Arnold Boehm	1925
948	Okoboji	C. J. Murray	Maud S. Euston	Julius Arp	1925
949	Oks	C. H. Smith	John H. Huston	F. M. Morgan	1925
950	Olin	H. E. Carter	Gilbert Blayne	Glenn Lynch	1925
951	Ollie	O. M. Ward	H. C. Campbell	Citrus Fye	1925
952	Oosida	J. B. Howe	S. T. Knox	E. Purris	1925
953	Oswayo	W. H. Ott	B. F. Wallers	Geo. H. Paulson	1925
954	Orange City	Coe Van de Steeg	G. L. Vande Steeg	P. H. Van Hosen	1925
955	Orchard	Sig Haritz	J. Wright	E. O. Clapper	1925
956	Orient	O. A. Tuttle	E. J. Carye	J. F. Kingers	1925
957	Orleans	C. W. Pollard	J. M. Hardiman	Jennie Clark	1925
958	Ossian	J. E. Boyle	Irwin J. Collins	A. S. Andreesen	1925
959	Osterdock	F. C. Larson	J. C. Kikkosh	F. M. Penobscion	1925
960	Oto	L. W. Evans	H. H. Elliott	F. W. Kamp	1925
961	Ottosen	G. I. Purdy	Homer E. Bowers	W. M. Shipley	1925
962	Owasa	P. Ransom	R. Walsh	W. R. Phelps	1925
963	Oxford	M. F. Newkirk	J. W. Ploerhinger	F. L. Schwartz	1925
964	Oxford Junction	Emerson Cave	E. G. Latack	F. H. Shimanek	1925
965	Oyens	Paul Petersen	Jos. J. Kemp	J. L. Dord	1925
966	Pacific Junction	E. L. Mendenhall	D. A. Purcell	W. M. Moore	1925
967	Packwood	B. C. Marlow	Ned G. Oliver	J. E. Wallace	1925
968	Palmer	Wm. Eisen	W. H. Westphal	H. C. Moore	1925
969	Palo	J. J. Booth	Wm. Swallow	F. W. Kahler	1925
970	Panama	John Greenbaum	P. J. Wilms	Wm. Mische	1925
971	Panora	W. A. Wartford	J. E. Tucker	T. R. Seanson	1925
972	Parkersburg	James Spahn	T. R. Tammen	H. R. Sapp	1925
973	Parnell	Z. B. Sheridan	E. J. Murphy	Jas. McCune	1925
974	Paton	D. E. Short	John Miller	B. A. Hittgers	1925
975	Patterson	Ellsworth King	L. R. Gillogly	J. G. Martin	1925
976	Paulina	Geo. W. Smith	Albert H. Meyer	D. J. Strampe	1925
977	Periss	W. C. Bliss	Geo. A. Moss	J. G. Cave	1925
978	Peru	M. S. Carter	Ed Wrayner	P. F. Becht	1925
979	Petersen	D. McMillon	Maudie E. Richard	G. F. Tynler	1925
980	Pierson	W. E. Young	W. L. Baker	J. C. Sadler	1925
981	Pilot Mound	Clark Forney	Wesley R. Peterson	Glenn Cory	1925
982	Pioner	P. W. Beckmann	Fred A. Hushaw	E. R. Webster	1925
983	Pieghah	P. W. Beckmann	Fred A. Hushaw	Delight L. Smith	1925
984	Plainfield	M. W. Orelli	W. C. Dayton	W. W. Taylor	1925
985	Piano	E. E. Curtis	Edward Base	J. T. Shearhead	1925
986	Pleasanton	J. E. Leeper	W. B. Seaman	Ed Seymour	1925
987	Pleasant Plain	Joe Hoskins	Job Sheets	J. J. Glinther	1925
988	Pleasantville	Henry Prange	J. K. Kiefer	B. F. Heiny	1925
989	Plover	Frank Clampeon	C. E. Miller	L. E. Garlock	1925
990	Plymouth	J. L. Stevens	W. F. Urean	M. A. Hanson	1925
991	Pocahontas	F. E. Hronsek	Geo. W. Day	Geo. H. Kiefer	1925
992	Polk City	A. F. Miller	E. A. Landess	J. A. School	1925
993	Pomeroy	J. H. Baker	Expier Gerts	R. C. Berry	1925
994	Popejoy	A. J. Fisher	Albert Jacobson	J. E. Call	1925
995	Portsmouth	M. J. Powers	Edw. Rosenthal	Jos. H. Yonck	1925
996	Postville	W. J. Hanke	Wm. Shepherd	L. O. Bencher	1925
997	Prairieburg	J. C. Carro	John Yunker	John Dolan	1925
998	Prairie City	E. H. Dawden	C. S. Frazier	J. R. Buckley	1925
999	Prescott	Wm. Ragon	Park Homan	F. S. Bascom	1925
1000	Preston	Ed. Howell	P. O. Schroeder	Wm. Briggs	1925
1001	Pringle	Alex McCreath	Grady Taylor	Edith Martin	1925
1002	Princeton	John Knox	H. C. Baxter	H. L. Coats	1925
1003	Promise City	D. E. Bryant	C. V. Nobis	C. W. Mathews	1925
1004	Protrivin	J. D. Bausk	W. C. Dossan	Harry E. Clark	1925
1005	Pulseki	Wm. Nushwan	Pearl Swan	R. Kohde	1925
1006	Quasqueton	T. F. Holstead	Claude L. Kimball	H. A. Drake	1925
1007	Quincy	S. C. Stevenson	C. I. Draper	H. E. Quam	1925
1008	Quincy	S. C. Stevenson	C. I. Draper	Bonsuke	1925
1009	Radcliffe	P. T. Frost	G. H. Stenberg	J. W. Kruse	1925
1010	Rake	John Mans	W. C. Sundermeyer	Jack Morris	1925
1011	Ralston	G. W. Tayne	W. R. Tobon	E. C. Stamma	1925
1012	Randalls	C. H. Hawn	E. C. Knight	H. A. Linder	1925
1013	Randolph	Mrs. Ethel Dodd	Mabel Fichter	Ralph Smith	1925
1014	Rathbun	Wm. Bartich	Tony Chesbar	W. D. Scott	1925
1015	Readlyn	L. H. Meyer	F. L. Derkmann	E. P. Becher	1925
1016	Reasner	A. H. Hixon	J. E. Waring	D. W. Thomas	1925
1017	Reedling	E. W. McPeeters	R. F. Lee	W. G. Sievers	1925
1018	Reefside	E. A. Gensle	Lynn Thomas	O. A. Packard	1925
1019	Reinbeck	Prof. Davis	E. H. Ferguson	O. G. Potter	1925
1020	Rembrandt	R. H. Casel	F. H. Ewald		
1021	Remsen	Barney Bankers	A. Paschke		
1022	Renswick	Geo. A. Stoddard	Deitrich Elmer		
1023	Riceville		A. W. Harris		
1024	Rickland				
1025	Ricketts				

## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
605	Ridgeway	J. J. Jacobson	Theo. Hoppersted	Elmer Ripston	1928
607	Binard	John Farnon	S. C. Collins	W. G. Carnes	1928
608	Binard	H. A. Martin	Geo. M. Fry	J. H. Vaneoy	1928
609	Riverdale	E. J. Yucky	G. C. E. Turner	N. C. Beach	1928
611	Riverton	W. C. Stubbs	G. C. Beam	W. P. Cowden	1928
612	Robbins	J. A. Siera	W. H. Pringhaupf	F. Lehigh	1928
613	Rockford	E. H. Wilkerson	R. F. Marston	P. E. Rice	1928
615	Rockingham	J. Murphy	A. L. Halstead	F. J. Pyhnan	1928
616	Rock Valley	W. F. Dodere	R. J. Barnhill	Joe Gallagher	1928
617	Rockwell	W. F. Dodere	Ed. J. Johnson	Ed. J. Johnson	1928
618	Rodman	Geo. Schaberg	Ed. J. Johnson	Ed. J. Johnson	1928
619	Rodman	Ed. Schaberg	Ed. J. Johnson	Ed. J. Johnson	1928
620	Rodman	Ed. Schaberg	Ed. J. Johnson	Ed. J. Johnson	1928
621	Rolle	James Bruce	T. E. Grant	M. W. Webb	1928
622	Rose Hill	J. J. O'Laughlin	W. J. Carter	Howard Esawinger	1928
623	Rose Hill	J. J. Moore	W. J. Carter	W. H. Bushy	1928
624	Rosary	Thos. Hanson	W. J. Carter	V. W. Walker	1928
625	Rosary	L. H. Beatty	L. D. Wallace	C. Gnyedhauer	1928
626	Royal	H. L. Beatty	L. D. Wallace	Silas Helm	1928
627	Royal	Geo. Anderson	Fred C. Muller	Ola Kopperud	1928
628	Royal	Geo. Anderson	Fred C. Muller	Ola Kopperud	1928
629	Royal	Geo. Anderson	Fred C. Muller	Ola Kopperud	1928
630	Royal	Geo. Anderson	Fred C. Muller	Ola Kopperud	1928
631	Rutland	R. H. Clinton	G. J. Mettlin	J. E. Hosenail	1928
632	Rutland	A. C. Christensen	Foster Reed	P. P. Mortenson	1928
633	Ryan	W. E. Pavey	Andrew Avest	A. H. Grimm	1928
634	Salem	R. B. Robinson	J. E. Oddy	F. L. Houston	1928
635	St. Anthony	R. B. Robinson	J. E. Oddy	F. L. Houston	1928
636	St. Anthony	S. N. McKern	Geo. H. Lane	John Easton	1928
637	St. Charles	J. D. Farley	H. V. Brooks	D. B. Casady	1928
638	St. Charles	Jacob Grestman	Mathew Perry	Bank of St. Lucas	1928
639	St. Lucas	Thos. Lipold	W. J. McCherry	G. L. Nipe	1928
640	St. Mary's	A. J. Johnson	W. E. Orr	Geo. Christenson	1928
641	St. Paul (R. P. D. West Point)	E. J. Panther	J. G. Kemper	Frank Fritzgumker	1928

641	Sabula	Geo. Alms	C. J. Thompson	W. G. Newson	1928
642	Salem	R. L. Kendall	C. A. Stevens	O. H. Fryer	1928
643	Salem	Geo. Smith	Ed. J. Johnson	J. A. Johnson	1928
644	Salem	Geo. Smith	A. J. Frink	J. A. Johnson	1928
645	Sandborn (Via Ackworth)	A. C. Carpenter	S. M. Hullman	W. E. Caldwell	1928
646	Seaville	Cosler Hanson	Mamie E. Currie	Theo. T. Foken	1928
647	Scholar	Geo. J. Speaker	O. A. Hollander	Stamud Halton	1928
648	Shenwig	Ed. Johnson	Geo. W. Walker	A. G. Alexander	1928
649	Shenwig	Ed. Johnson	Geo. W. Walker	A. G. Alexander	1928
650	Shenwig	Ed. Johnson	Geo. W. Walker	A. G. Alexander	1928
651	Sherbrooke	J. A. W. Copeland	John Wilkerson	Volney McDowell	1928
652	Sherbrooke	A. D. Benson	F. L. McKinstry	A. W. Wise	1928
653	Sherbrooke	W. W. Thomas	F. J. Campbell	J. W. Denny	1928
654	Sherrill	W. B. Hill	M. J. Roberts	C. O. Sanderson	1928
655	Sherrill	H. A. Beck	Oliver Yelland	W. H. Reynolds	1928
656	Sherry	E. T. Krohn	R. F. Freeman	Hugo Posen	1928
657	Sherrill	C. S. Crabtree	Fred H. Trumbull	Paul Bergeron	1928
658	Sherrill	A. H. Scoural	George Pohl	Paul Bergeron	1928
659	Sibley	E. H. Koorman	R. D. Stewart	Jim Carter	1928
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819	Sibley	E. H. Koorman	R. D. Stewart	Jim Carter	1928
820	Sibley	E. H. Koorman	R. D. Stewart	Jim Carter	1928
821	Sibley	E. H. Koorman	R. D. Stewart	Jim Carter	1928
822	Sibley	E. H. Koorman	R. D. Stewart	Jim Carter	1928
823	Sibley	E. H. Koorman</			

## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
710	Strawberry Point	F. J. Mantz	G. T. Scofield	E. C. Barnes	1928
711	Struble	Frank Puges	Neil E. Edwards	W. C. Bray	1928
712	Sully	H. H. Stewart	E. A. Wisner	A. A. Hoyer	1928
713	Superior	M. G. Ochslemer	E. L. Briggs	F. C. Smith	1928
714	Superior	K. J. Reiser	A. H. Schultz	I. S. McMaster	1928
715	Swalesdale	Geo. Milligan	W. O. La Duke	Thos. Bourland	1928
716	Swan	W. W. Hinesberger	S. P. Eckstein	W. E. Carlson	1928
717	Swan City	H. W. Parkinson	L. M. Perkins	Nelson DeLeon	1928
719	Tabor	Jno. Bieri	John W. Berger	Frank Greenman	1928
720	Templeton	Wm. Haloran	Ray Haloran	Fred T. Miller	1928
721	Tennant	C. H. Hewett	Edw. J. Kurl	Joy Lewis	1928
722	Terrill	Wm. H. Hagan	A. G. Erickson	Wm. Chapin	1928
723	Thayer	J. H. Keith	P. S. Lund	Edith Erickson	1928
725	Thor	Robblyh Dragers	S. S. Haldean	Henry Hans	1928
726	Thornburg	H. O. Young	E. A. Muscari	C. B. Wash	1928
727	Thornion	C. M. Petrovics	L. L. Sibolek	Paul L. James	1928
728	Thurman	C. F. Fraser	D. L. McClure	Leola Wolf	1928
729	Tinley	Leo O. Wolfe	Wm. Boyken	Le Kilbuck	1928
731	Tionka	Edward Koeh	S. J. Edwards	I. A. Kravetz	1928
732	Toronto	F. Wampel	F. J. Stokke	I. H. Buisenborg	1928
733	Trasler	C. S. McComber	J. B. Franklin	I. J. Smith	1928
734	Troyton	H. R. Baertcher	M. T. Fletcher	I. H. Neumann	1928
735	Truscald	W. A. Bradshaw	M. T. Fletcher	Anna Boetcher	1928
736	Turkey	James Paulsen	P. E. Gerrit	M. S. Cregier	1928
737	Turro	Thos. Atkinson	E. H. Luster	V. E. Irelan	1928
738	Turtin	J. B. Alexander	J. P. Johnson	Annis Bologhis	1928
739	Udlerwood	J. H. Pitt	Claude Underwood	V. J. Thiele	1928
740	Unionville	Geo. Hiatt	W. R. Gilmore	B. C. Howes	1928
742	University Park	R. P. Stout	D. L. Piper	W. Palter	1928
743	Urbana	Geo. A. Rosen	A. W. Holmes	Z. W. Bomer	1928
744	Urbana			J. O. Mann	1928
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Number	Town	Mayor	Clerk	Treasurer	Year term expires
794	Williams	I. Hurd	C. W. Trumbauer	E. Pound	1926
795	Williamsburg	W. C. Nixtink	Leo E. Durr	D. J. Lewis	1926
796	Williamson	J. V. Foster	H. H. Sobler	Geo. E. Williamson, Jr.	1926
797	Wilton Junction	I. W. Lamo	F. H. Koley	A. J. Wacker	1926
798	Winfield	James Enke	C. W. Larkin	Chas. J. Hinkle	1926
799	Winthrop	D. M. Love	Earl Mulford	Poss Flickenger	1926
800	Wlotka	C. W. Melermot	R. H. Swan	L. B. Robinson	1926
801	Wooden	Chas. Bunn	R. W. Thorn	C. L. Cunningham	1926
802	Woodbine	A. L. Jefferson	H. C. Hagel	Geo. W. Oee	1926
803	Woodford	D. G. Skiba	A. W. Stutts	R. C. Runston	1926
804	Woodward	J. D. Reid	D. H. Huff	F. Smalley	1926
805	Woolstock	Chris Amens	John Kraus	Edw. Tobin	1926
806	Worthington	Emma Aiken	S. H. Brauhard	D. A. Yetzer	1926
807	Wyoming	A. C. Lookingbill	H. C. Barbulow	R. E. Casow	1926
808	Yale	Geo. F. Walchhaupf	E. Rowland	R. T. Hootnick	1926
809	Yeghian	C. L. Babin	I. L. Bove	O. Z. Burkhead	1926
810	Zealand	Michael Walters	Ethel Alapach	Geo. Dattiman	1926
811	Zearing				
812	Zeraga				

## ANNUAL REPORT

OF THE SECRETARY-TREASURER

OF THE

## LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1926, and Ending July 31, 1927

LEAGUE OF IOWA MUNICIPALITIES

Also Copy of Laws, Code, 1927, 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 expense 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

LEAGUE OF IOWA MUNICIPALITIES FINANCIAL REPORT  
AUGUST 1, 1926, TO AUGUST 1, 1927  
FINANCIAL STATEMENT

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

VICE PRESIDENT

W. G. Ray.....Mayor of Grinnell

SECRETARY-TREASURER

F. G. Pierce.....Marshalltown

TRUSTEES

R. N. Howes.....Mayor of Clinton

C. V. Findlay.....Mayor of Ft. Dodge

Stewart Gilman.....Mayor of Sioux City

COMMITTEES

*Legislative*—C. V. Findlay, Mayor of Ft. Dodge; B. P. Poor, Solicitor, Burlington; W. G. Loftus, Mayor, Cedar Rapids; G. A. Minnich, Solicitor, Carroll; P. F. Hopkins, Manager, Mason City; Frank A. Haas, Clerk, Davenport; S. A. Green, Mayor, Council Bluffs; F. H. Hunter, Des Moines; Wm. Stipe, Solicitor, Clarinda; E. R. Mitchell, Mayor, Ottumwa; H. E. Myrah, Mayor, Story City.

*Paving and Sidewalks*—Wallace Winslow, Mayor, LeMars; W. C. Loosbrock, Clerk, Dyersville; C. J. Kuhl, Mayor, Bettendorf.

*Municipal Utilities*—John A. Barr, Councilman, Greenfield; Anton Goesser, Mayor, Neola; Geo. D. Newcomb, Mayor, Creston.

*Franchise and Rates*—H. R. Soule, Mayor, Adair; W. J. Barz, Mayor, Garner; Ed Fisher, Councilman, Orange City.

*Sewage and Sanitation*—J. G. Thorne, Manager, Maquoketa; C. W. Burkart, Manager, West Liberty; A. F. Johnson, Mayor, Brighton.

*Waterworks and Supply*—E. R. Donahoe, Councilman, Pechahontas; W. A. Watkins, Councilman, Waverly; Frank Mulligan, Superintendent, Eagle Grove.

*Taxation and Assessment*—E. A. Farnsworth, Councilman, Oskaloosa; Jos. A. Towner, Mayor, Ft. Madison; F. C. Farrell, Councilman, Independence.

*Judicial Decisions*—Clifford Powell, Solicitor, Red Oak; L. H. Pine, Solicitor, Atlantic; H. C. Meyers, Solicitor, Rock Rapids.

*Parks and Playgrounds*—Fred A. Trainor, Mayor, Ackley; D. S. Leighton, Councilman, Shenandoah; John Olson, Councilman, Pacific Junction.

*Municipal Accounting*—Fred A. Gofke, Clerk, Hawarden; R. A. VanDyke, Recorder, Muscatine; A. O. Peterson, Clerk, Estherville.

*Standard Specifications*—J. H. Ames, Manager, Ames; A. Vanderploeg, Councilman, Pella; H. S. Jackson, Mayor, Sldney.

*Fire and Police*—E. C. Gilbert, Mayor, Keota; Edwin Perry, Mayor, Colfax; G. W. Black, Mayor, Lennox.

DEPARTMENT CHAIRMEN

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

*Cities Under Commission Plan*—E. L. Hudgel, Councilman, Burlington.

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

*Towns*—E. C. Edwards, Mayor, Alden.

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

*Solicitors*—Chas. Penningroth, Solicitor, Cedar Rapids.

RECEIPTS	
Aug. 1, Cash on Hand	\$177.36
Postville	10.00
Independence	20.00
Pierson	10.00
Carroll	20.00
Perry	30.00
Cedar Rapids	50.00
La Porte City	10.00
West Burlington	10.00
Turonto	10.00
Ruthven	10.00
Belle Plaine	20.00
Lohrville	10.00
New London	10.00
Geodell	10.00
Keystone	10.00
Cedar Falls	20.00
Jesse Hill	10.00
Ryan	10.00
Des Moines	50.00
Waterloo	50.00
Keokuk	40.00
North English	10.00
Macdonald	10.00
Maquoketa	20.00
Council Bluffs	50.00
Storm Lake	20.00
Calmar	10.00
Gowrie	10.00
Panama	10.00
Toledo	10.00
Ft. Dodge	40.00
Wheatland	10.00
Hairstown	10.00
Algona	20.00
De Witt	20.00
Clarion	20.00
Burlington	40.00
Kensett	10.00
Gall	10.00
Ruxley	10.00
Havelock	10.00
Vall	10.00
Floyd	10.00
Denison	20.00
Cutler	10.00
Whitten	10.00
Vinton	20.00
Lansing	10.00
Manley	10.00
Waukes	10.00
Thompson	10.00
Arlton	10.00
Aradix	10.00
Sac City	20.00
Alton	10.00
Hawkeye	10.00
Clear Lake	20.00
Dyersville	10.00
Meriden	10.00
Wesley	10.00
Emmetsburg	20.00
Webster City	10.00
Thurman	10.00
Zearing	10.00
Mooringland	10.00
Garner	10.00
Larrabee	10.00
Breda	10.00
Anthon	10.00
Romson	10.00
Alta	10.00
Sanborn	10.00
Whitemore	10.00
Iowa Falls	20.00
Farmersburg	10.00
Afton	10.00
Clearfield	10.00
Cushing	10.00
Calamus	10.00
Monticello	20.00
Ft. Madison	40.00
Wellman	10.00
Wayland	10.00
Dubuque	50.00
Conrad	10.00
Burrit	10.00
Durant	10.00
Tama	20.00
Le Claire	10.00
South English	10.00
Libben	10.00
Oakville	10.00
St. Ansgar	10.00
Jewell Jct.	10.00
Waukon	20.00
Littleport	10.00
Underwood	10.00
Farmington	10.00
Norway	10.00
Lewin	10.00
Sutherland	10.00
Williams	10.00
Thor	10.00
Boyd	10.00
Low Moor	10.00
Stacyville	10.00
Nashua	10.00
Westgate	10.00
Onslow	10.00
Melbourne	10.00
Harpers Ferry	10.00
Hornick	10.00
Wall Lake	10.00
Woodbine	10.00
Liscomb	10.00
Grinnell	20.00
Denver	10.00
Danville	10.00
Ferrell	10.00
Rhodes	10.00
Lincoln	10.00
Chelsea	10.00
Marion	10.00
Parley	20.00
New Sharon	10.00
Elliott	10.00
Lacona	10.00
Paris	10.00
Le Grand	10.00
Cresco	20.00
Elgin	10.00
Whiting	10.00
Luzerne	10.00
Jefferson	20.00
Dakota City	10.00
Dove	10.00
Brighton	10.00
Holstein	10.00
Corydon	10.00
Spirit Lake	10.00
Sully	10.00
Lenox	10.00
Dike	10.00
Oxford Jct.	10.00
Blue Grass	10.00
Orient	10.00
Brookton	10.00
Winfield	10.00
Lucas	10.00
Earham	10.00
Kelly	10.00
Ames	20.00
Tranger	10.00
Kalona	10.00

## RECEIPTS—CONTINUED

What Cheer	10.00	Osage	20.00
Dumont	10.00	Kimballton	10.00
Madrid	20.00	Norwalk	10.00
Mediapolis	10.00	Dana	10.00
Bennett	10.00	Grand Jet	10.00
Fremont	10.00	Walnut	10.00
Hospers	10.00	Sabula	10.00
Ashton	10.00	Springville	10.00
Pt. Atkinson	10.00	Adair	10.00
Parkersburg	10.00	Elk Horn	10.00
Bussey	10.00	Sibley	10.00
Lehigh	10.00	Guttenberg	10.00
Schleswig	10.00	Koza Springs	10.00
Odebolt	10.00	Artois	10.00
Akron	10.00	Coon Rapids	10.00
Kingsley	10.00	New Hampton	20.00
Grundy Center	10.00	Waverly	20.00
Fairbank	10.00	Osawa	20.00
Goldfield	10.00	Cherokee	20.00
Cassian	10.00	Valley Jct.	20.00
Sioux Rapids	10.00	Le Mars	20.00
Ogden	10.00	Calmar	20.00
Marathon	10.00	Corning	20.00
Royal	10.00	Eidon	10.00
Orange City	10.00	Maynard	10.00
Northwood	10.00	Hunston	10.00
Milford	10.00	Emerson	10.00
Tripoli	10.00	Guthrie Center	10.00
Deloit	10.00	Minden	10.00
Ocheyedan	10.00	Vadena	10.00
Corwith	10.00	Stockton	10.00
Redfield	10.00	Villisca	10.00
Hindswill	10.00	Gilman	10.00
Mt. Vernon	10.00	Lake Park	10.00
Mechanicsville	10.00	Shawfield	10.00
Lynnville	10.00	Story City	10.00
Laurel	10.00	Lu Verne	10.00
Purdies	10.00	Colo	10.00
Nodaway	10.00	Joice	10.00
Garber	10.00	Coggon	10.00
Monona	10.00	Bellevue	10.00
Allison	10.00	Strafrod	10.00
Scranton	10.00	Morning Sun	10.00
Melcher	10.00	Atkins	10.00
Ladora	10.00	Garnaville	10.00
Imogene	10.00	Radeliffe	10.00
Randolph	10.00	Prairie City	10.00
Bertram	10.00	Lakota	10.00
Mapleton	10.00	Gladbrook	10.00
Miles	10.00	Bettendorf	20.00
Rock Rapids	20.00	Humboldt	20.00
Hampton	20.00	Lake City	20.00
Onkalosa	30.00	Albia	30.00
Newton	30.00	Atlantic	30.00
Charles City	30.00	Red Oak	30.00
Creston	30.00	Decorah	20.00
Duniap	10.00	Sibley	10.00
Furin	10.00	West Liberty	10.00
Hull	10.00	Swea City	10.00
Alwood	10.00	Hartley	10.00
Hawarden	20.00	Lake View	10.00
Clarinda	10.00	Early	10.00
Edyville	10.00	Minburn	10.00
Walcott	10.00	Olds	10.00
Oto	10.00	Moneta	10.00
Stuart	10.00	New Albin	10.00
Brayton	10.00	Rock Valley	10.00
Dexter	10.00	Stout	10.00
Belmond	10.00	Strawberry Point	10.00
Baxter	10.00	Hubbard	10.00
Fennerty	10.00	Edgewood	10.00
Primsbar	10.00	State Center	10.00
George	10.00	Inwood	10.00
Klemme	10.00	Renwick	10.00
Larchwood	10.00	Elkader	10.00
Hardy	10.00	Summer	10.00
Templeton	10.00	Colfax	10.00
Elberon	10.00	Mystic	10.00
Dixon	10.00	Washington	10.00
Cascade	10.00	Stagia Grove	20.00
Missouri Valley	20.00	Spencer	20.00
Elfara	20.00		

## RECEIPTS—CONTINUED

Pella	20.00	Lamont	10.00
Pleasantville	10.00	Rudd	10.00
Danbury	10.00	Atarola	10.00
Lynton	10.00	Melvin	10.00
Dayton	10.00	Readya	10.00
Donnellson	10.00	Walker	10.00
New Hartford	10.00	Goose Lake	10.00
Osvely	10.00	Meservey	10.00
Delta	10.00	Stanhope	10.00
Lone Rock	10.00	Bloomfield	20.00
Preston	10.00	Arnolds Park	10.00
Trinoston	10.00	Dallas	10.00
Lima Springs	10.00	Marcus	10.00
Rake	10.00	Persia	10.00
Owasa	10.00	Calumet	10.00
Portsmouth	10.00	Steamboat Rock	10.00
Knimrick	10.00	Zwinglie	10.00
Traser	10.00	Eliaton	10.00
Lamoni	10.00	Maurice	10.00
Dallas Center	10.00	Milton	10.00
Rockwell City	20.00	Stanton	10.00
Tavenport	60.00	Shenandoah	30.00
Clermont	10.00	Beaver	10.00
Shell Rock	10.00	Callender	10.00
Doon	10.00	Tionka	10.00
Pocahontas	10.00	Williamsburg	10.00
North Liberty	10.00	Gimre City	10.00
Maxwell	10.00	Arlington	10.00
Newell	10.00	Albert City	10.00
Stanwood	10.00	Linn Grove	10.00
Dunkerton	10.00	Earville	10.00
Central City	10.00	Maliard	10.00
Epworth	10.00	Merrill	10.00
Manilla	10.00	Diagonal	10.00
Woodward	10.00	Marquette	10.00
Adel	10.00	Greene	10.00
Boxholm	10.00	Hastana	10.00
Panora	10.00	Hanlontown	10.00
Mitchellville	10.00	Smithland	10.00
Hazelton	10.00	Montrose	10.00
Charter Oak	10.00	Nicolau	10.00
Keota	10.00	Oxford	10.00
Lidderdale	10.00	Weldburg	10.00
Alden	10.00	Worthington	10.00
Ottosen	10.00	Fredericksburg	10.00
Buffalo	10.00	Sheldon	10.00
Mason City	40.00	Chariton	30.00
Avoca	10.00	Iowa City	40.00
Pontanelle	10.00	Clinton	40.00
Waucoma	10.00	Muscantine	10.00
Wallingford	10.00	Kirkman	10.00
Thornton	10.00	Hamburg	10.00
Marble Rock	10.00	Prescott	10.00
Buckeye	10.00	Davis City	10.00
Carlisle	10.00	Giddien	10.00
Corringtonville	10.00	Troyer	10.00
Latimer	10.00	Ringsted	10.00
Drakeville	10.00	Manson	10.00
Lone Tree	10.00	Armstrongs	10.00
Greenfield	10.00	Spillville	10.00
Grand Mount	10.00	Lake Mills	10.00
Chatsworth	10.00	Mt. Ayr	10.00
Auburn	10.00	Marshalltown	40.00
Salix	10.00	Kanawha	10.00
Essex	10.00	Rodney	10.00
Paullina	10.00	Exline	10.00
College Springs	10.00	Pacific Jet.	10.00
Arion	10.00	Dow City	10.00
Deedham	10.00	Fenton	10.00
Sioux Center	10.00	Oelwein	10.00
Etherville	10.00	Volga City	10.00
Gilbertville	10.00	Roland	10.00
Winthrop	10.00	Spragueville	10.00
Rinard	10.00	Archer	10.00
Silver City	10.00	Wapello	10.00
Neola	10.00	Moravia	10.00
Oakland	10.00	Manning	10.00
Nevada	20.00	Andrew	10.00
Sioux City	20.00	Lovilia	10.00
Reinbeck	10.00	Meirose	10.00
Carpenter	10.00	Van Horne	10.00
		Solon	10.00

RECEIPTS—CONTINUED			
Murray	10.00	Monmouth	10.00
Ankeny	10.00	Delhi	10.00
Fonda	10.00	Elma	10.00
Lorimer	10.00	Riverton	10.00
Aresdale	10.00	Waterville	10.00
Delmar	10.00	Bradgate	10.00
Blanchard	10.00	Mt. Auburn	10.00
Charlotte	10.00	Rowan	10.00
Burt	10.00	Magnolia	10.00
Shambaugh	10.00	Ottumwa	40.00
Unionville	10.00	Andover	10.00
Earling	10.00	Grafton	10.00
Ireton	10.00	Bonsaparte	10.00
Wyoming	10.00	Mt. Pleasant	20.00
Lost Nation	10.00	Dougherty	10.00
Walcott	10.00	McCallsburg	10.00
Grand River	10.00	Hudson	10.00
New Vienna	10.00	Blakesburg	10.00
Martinsburg	10.00	Brunsville	10.00
Urbana	10.00	Ely	10.00
Green Island	10.00	Washin	10.00
Granville	10.00	Lawton	10.00
Cumming	10.00	Cumberland	10.00
Luther	10.00	Coburg	10.00
Eldridge	10.00	Bayard	10.00
Ackley	10.00	Linsville	10.00
Tabor	10.00	Galva	10.00
Morrison	10.00	Palo	10.00
Ricketts	10.00	Gruver	10.00
Fayette	10.00	Allerton	10.00
Boone	40.00	Richland	10.00
Le Roy	10.00	Logan	10.00
West Point	10.00	Northboro	10.00
New Liberty	10.00	Kiron	10.00
Union	10.00	Protivin	10.00
Coln	10.00	Fraser	10.00
Cambridge	10.00	Oyens	10.00
Luana	10.00	Mt. Union	10.00
Graesley	10.00	Churdan	10.00
Barnes City	10.00	Fenton	10.00
Griswold	10.00	Garwin	10.00
Farragut	10.00	Seymour	10.00
Clarence	10.00	Webb	10.00
Marengo	20.00	Elkhart	10.00
Runnells	10.00	Montour	10.00
Rembrandt	10.00	Hedford	20.00
Flot Mound	10.00	Williamsburg	10.00
Bondurant	10.00	Decatur CITY	10.00
Henderson	10.00	Patterson	10.00
Rolfe	10.00	Cromwell	10.00
Janeyville	10.00	Hedrick	10.00
Winterset	20.00	Braddyville	10.00
Aurora	10.00	New Virginia	10.00
Numa	10.00	Sidney	10.00
Center Jet.	10.00	Applington	10.00
Bode	10.00	Bassett	10.00
Riverside	10.00	Garden Grove	10.00
Varina	10.00	Centerville	30.00
Colesburg	10.00	Lamelle	10.00
Mitchell	10.00	Clover Hills	10.00
West Branch	10.00	Swan	10.00
Melntire	10.00	Legislative Fund	200.00
Bagley	10.00		
Clarksville	10.00		
			17,967.56

## LEAGUE FUND DISBURSEMENTS

1926—		1927—	
V. Magnusson	50.00	V. Magnusson	50.00
F. G. Pierce	309.90	F. G. Pierce	200.00
Mun. Pub. Co.	318.50	Mun. Pub. Co.	328.55
Geo. Galliano	25.00	M. S. McFarland	44.16
H. Kilbourne	15.00	Am. Mun. Ass'n.	25.00
G. M. Bradley	75.00	F. G. Pierce	200.00
J. A. Tounslay	17.21	V. Magnusson	50.00
C. V. Findlay	11.31	Mun. Pub. Co.	336.55
J. Ray Files	25.00	V. Magnusson	50.00
F. G. Pierce	54.78	F. G. Pierce	200.00
Stewart Giltman	14.50	Mun. Pub. Co.	344.80
F. G. Pierce	309.00	V. Magnusson	50.00
V. Magnusson	50.00	F. G. Pierce	200.00
Mun. Pub. Co.	316.50	Mun. Pub. Co.	332.80
M. S. McFarland	44.16	V. Magnusson	50.00
Alfred Bettman	4.00	F. G. Pierce	200.00
C. A. Taubert	5.00	Mun. Pub. Co.	339.30
L. P. Albers	5.00	Hazel M. Shea	14.19
A. B. Maxwell	5.00	Selaine Prtg. Co.	47.93
F. G. Pierce	13.33	V. Magnusson	50.00
F. G. Pierce	209.00	F. G. Pierce	200.00
V. Magnusson	50.00	Mun. Pub. Co.	339.30
Mun. Pub. Co.	316.50	Am. Mun. Ass'n.	4.00
Geo. A. Rice	18.70	Iowa State Prtg. Board	1.09
Selaine Prtg. Co.	32.00	V. Magnusson	50.00
West Pub. Co.	7.00	Miller & Son	9.60
Marshall Prtg. Co.	35.65	M. S. McFarland	44.16
Am. Mun. Ass'n.	5.00	F. G. Pierce	200.00
F. G. Pierce	200.00	Mun. Pub. Co.	339.30
V. Magnusson	50.00	F. G. Pierce	28.17
Mun. Pub. Co.	316.50	B. W. Garrett Court Serv-	0.00
M. S. McFarland	44.16	Ice Co.	38.25
C. V. Findlay	8.20	Marshall Prtg. Co.	37.73
F. G. Pierce	44.15	Telephone and Telegraph	
Court Decision	69.80		17,869.90
Reporting Service	299.00	Total receipts	7,967.56
F. G. Pierce	50.00	Total disbursements	7,869.90
V. Magnusson	336.55	On hand Aug. 1, 1927..	97.66
Mun. Pub. Co.	14.00		
State Prtg. Board			

ACCOUNTS OF SECRETARY-TREASURER FOR YEAR ENDING  
JULY 31, 1927

Red Oak, Iowa, August 18, 1927. To Officers and Members, League of Iowa Municipalities. Gentlemen: We, your auditing committee, to whom the above books were referred for audit, beg leave to report that we have examined and checked the said books and find:

General Fund	
Cash on hand at beginning of year	\$ 177.56
Collections during year	7,590.00
Transfer from legislative fund	200.00
	\$7,967.56
Cash paid out as per vouchers	\$7,869.90
Balance on hand August 1, 1927	\$ 97.66
Legislative Fund	
Cash received during year	\$2,790.00
Paid out per vouchers	2,782.15
Balance on hand August 1, 1927	\$ 8.85

G. A. Triggs,  
W. C. Loosbrock,  
Fred A. Geffe,  
Audit Committee.

Attest:  
J. W. Long,  
Auditor of State.

## Appendix

The following quotations from the laws relative to cities and towns, in the Code, 1927, it is thought may be found helpful to the city and town officials, as outlining their powers and duties, and presenting the limitations on authority for the levying of taxes.

ORGANIZATION AND OFFICERS OF CITIES AND TOWNS  
CHAPTER 287, CODE, 1927

5623. Classes of cities—towns—villages.  
5624. Change of class—loss of population.  
5625. Change of class—ordinance—wards.  
5626. Wards.  
5627. Elections.  
5628. Residence in precinct—exception.  
5629. The votes—contesting elections.  
5630. Qualifications of officers.  
5631. Council—how composed—election.  
5632. Officers elected at large.  
5633. Officers appointed by council.  
5634. Officers appointed by the mayor.  
5635. Police matrons—appointment—number.  
5636. Other officers.  
5637. Clerk of police court.  
5638. Removal of officers.  
5639. Mayor—powers and duties.  
5640. Clerk—duties.  
5641. Warrants—how drawn.  
5642. List of warrants.  
5643. Prohibition as to warrants.  
5644. Treasurer—general duties.  
5645. Township warrants.  
5646. Record of warrants.  
5647. Calls for warrants.  
5648. Indorsement—cancellation.  
5649. Monthly returns.  
5650. Report of financial condition.  
5651. Deposit of funds.  
5652. Return of local bank.  
5654. Private use of funds.  
5655. Expense of bond.  
5656. Assessor—duties—deputies—officer—supplies.  
5657. Marshal—duties.  
5658. Policemen—powers and duties.  
5659. Police matrons.  
5660. Other officers.  
5661. Statement of supplies.  
5662. Executive and legislative functions.  
5663. City and town councils.  
5664. Compensation of councilmen.  
5665. Fees of police judge.  
5666. Fees of justice.  
5667. Compensation of matrons.  
5668. Fees of marshal and deputy.  
5669. Compensation of assessors and deputies.  
5670. Salaries in lieu of fees.  
5671. Compensation of other officers.  
5672. Ineligibility—change of compensation.  
5673. Interest in contracts.  
5674. Prere passes of Frank.

5675. Accounts.  
5676. Separate accounts.  
5677. Annual report.  
5678. Publication.  
5679. Report—failure to make.  
5680. Report—failure to make.  
5681. Report—by whom made.  
5682. Publication by state auditor.  
5683. League of municipalities.  
5684. Accounting—reports.
- Sec. 5623. *Classes of cities—towns—villages.* The municipal corporations referred to in this title shall be divided into cities of the first class, cities of the second class, and towns.
1. First Class. Every municipal corporation not organized as a city of the first class, or having a population of fifteen thousand or over, shall be a city of the first class.
2. Second Class. Every municipal corporation now organized as a city of the second class, or having a population of 2,000, but not exceeding fifteen thousand, shall be a city of the second class.
3. Towns. Every municipal corporation having a population of less than two thousand shall be deemed a town.
4. Villages. Town sites platted and unincorporated shall be known as villages.
- Sec. 5624. *Change of class—loss of population.* Within six months after the publication of any state or federal census, the executive council shall cause a retirement and list of each city or town affected thereby in its class as a corporation to be published in some newspaper at the seat of government and in each city or town, the class of which is changed. No city shall be affected in its classification by a subsequent loss of population, unless, in a city of the second class, it shall have dropped below fifteen hundred, or in a city of the first class, below ten thousand.
- Sec. 5625. *Change of class—ordinance—wards.* Before the next election in a city or town after a change of class, the council shall make and publish each ordinance as may be necessary to perfect such organization in respect to the election, duties, and compensation of officers. All assets and property of the corporation shall be held and administered as provided by law for its new class as a corporation. Upon the change of a town to a city, the council shall, for the purpose of holding the first election, divide the same into wards.
- Sec. 5626. *Wards.* Cities may be, by the council thereof, divided into wards, new ones created, or the boundaries changed, but in all cases, whether it be the creation of wards or the changing of the boundaries thereof, the same shall be laid off, as nearly as may be, in a rectangular form, conforming the lines to the center of the streets or alleys, and styling to each ward, as far as practicable, an equal population; but in cities of the second class, the number shall not be increased beyond five nor decreased to less than two.
- Sec. 5627. *Elections.* Regular city and town elections shall be held on the first Monday in March, and elective officers shall be chosen biennially to succeed officers whose terms expire. The voting places shall be fixed by the council, at least one polling place for each precinct or ward as the case may be, and the election shall be conducted in the manner provided by law for general elections.
- Sec. 5628. *Residence in precinct—exception.* Each qualified elector may vote at said election, who, for ten days has been a resident of the precinct in which he offers to vote. Electors who are registered and otherwise qualified and who change residence from the precinct where registered to another precinct within ten days preceding the election, may vote in the precinct where registered except at elections when councilmen are to be elected by the voters of a ward or district.
- Sec. 5629. *The votes—contesting elections.* A tie vote for any city or town office shall be determined as provided in the title on elections.

The election of any person to a city or town office may be contested on the same grounds and in the same manner provided for contesting elections to county offices, so far as applicable. The mayor shall be the presiding officer of the court, but if his election is contested, the council shall select one of its own members to act in his place.

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

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

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

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

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

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

2. A health physician.

3. A street commissioner.

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

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

Sec. 5636. *Other officers.* Cities and towns may by general ordinance, provide for the appointment, by the mayor, of such additional officers, as they may deem necessary, including superintendents of markets, harbor masters, and port wardens, usual and proper for the regulation and control of navigation, trade, or commerce, or needful and proper for the good government of the city or town, or the due exercise of its corporate powers, and fix their term of office.

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

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

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

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

1. *Executive officer—magistrate.* He shall be a conservator of the

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

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

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

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

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

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

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

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

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

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

2. Make an accurate record of all proceedings had, rules and ordinances adopted by the council, and the same shall be at all times open to the public.

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

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

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

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

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

Note.—Above section made applicable to special charter cities by § 4717.

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

Sec. 5644. *Treasurer—general duties.* The treasurer of the city or town shall receive all money payable to the city or town, and disburse

the same only on warrants drawn and signed by the proper officer, sealed with the city seal, and perform such other duties as may be prescribed by law or ordinance. He shall keep in a book provided by the town a register and description of all warrants reported to him by the clerk.

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

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

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

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

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

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

Sec. 5651. *Deposit of funds.* Treasurers of cities and towns shall with the approval of the council as to place and amount of deposit, by resolution entered of record, deposit city and town funds in any bank or banks in the city or town to which the funds belong, at interest at the rate of not less than two and one-half per cent per annum on ninety per cent of the daily balances, payable at the end of each month. Interest shall accrue to the benefit of the general fund.

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

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

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

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

Sec. 5657. *Marshal—duties.* The marshal shall be ex officio chief of police and may appoint one or more deputy marshals, who may perform

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

Sec. 5658. *Policemen—powers and duties.* The officers and members of the police force shall have such powers and perform such duties as may be provided by law or ordinance, and shall have the same powers as marshals to make arrests and suppress riots, disturbances, and breaches of the peace.

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

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

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

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

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

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

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

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

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

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

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

7. Election of officers. Make, viva voce, all appointments or elections of officers, except for the purpose of filling vacancies in offices not filled by election by the council, and a concurrence of a majority of the whole number of the members of the council shall be required. On the vote resulting in an election or appointment the name of each member and for whom he voted shall be recorded.

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

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

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

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

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

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

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

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

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

Sec. 5664. *Compensation of councilmen.* Councilmen in cities of the first class shall be paid an amount prescribed by ordinance, not in excess of two hundred fifty dollars per annum, which shall be in full compensation of all services of such councilmen of every character connected with their official duties, except when acting as members of the board of review, for which service they shall receive not more than

two dollars a day for each day when acting as a board of review to be paid out of the county treasury; and in all other cities and towns they shall receive not to exceed one dollar each for every regular or special meeting, and in the aggregate not exceeding fifty dollars in any one year; but in such cities and towns the members shall be paid in addition to the foregoing, for services as members of the board of review, an amount not exceeding one dollar for each session of not less than three hours, and the compensation for services as members of the board of review shall be paid out of the county treasury.

Sec. 5665. *Fees of mayor.* Mayors of cities and towns, where no salary is provided by ordinance in lieu of fees, shall receive, for holding a mayor's court or police court, or discharging the duties of a justice of the peace, the compensation allowed by law for similar services for such officers, to be paid in the same manner.

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

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

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

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

In cities of the first class having a population of more than twenty-five thousand and less than forty thousand the compensation of the assessor shall be eighteen hundred dollars per annum and in those of less population not more than eighteen hundred dollars per annum, or not less than five dollars per day for the time actually employed, to be fixed by the board of supervisors; and that of the deputies not more than five dollars or less than three dollars and fifty cents per calendar day, Sunday excepted, for the time actually employed, to be fixed by the board of supervisors.

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

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

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

Sec. 5671. *Compensation of other officers.* All officers in any city or

town, whose compensation is not fixed by law, shall receive as compensation the fees of the office, or a salary, or both the fees and a salary, as the council prescribe.

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

Sec. 5672. *Ineligibility—change of compensation.* No member of any city or town council shall, during the time for which he has been elected, be appointed to any municipal office which has been created or the emoluments of which have been increased during the term for which he was elected, nor shall the emoluments of any city or town officer be changed during the term for which he has been elected or appointed, unless the office be abolished. No person who shall resign or vacate any office shall be eligible to the same during the time for which he was elected or appointed, when, during the time, the emoluments of the office have been increased.

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

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

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

Note.—Above section and the following section made applicable to special charter cities by § 4719.

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

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

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

Sec. 5677. *Annual report.* Each city or town shall, through its chief

accounting and warrant officer, make an annual public report which shall contain an accurate statement in summarized form of all collections made or receipts of the municipality from all sources, all accounts due the public but not collected, and all expenditures for every purpose, and, except as otherwise provided by law, a statement in detail of the cost of operation and income of each public utility operated or owned by the municipality. It will show in detail the entire public debt of the municipality and the amount of debt which it may under the law contract for the year in which report is made.

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

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

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

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

#### CHAPTER 290 ORDINANCES

- 5714. Power to pass.
- 5715. General requirements.
- 5716. Reading.
- 5717. Majority vote.
- 5718. Signing—veto—passing over veto.
- 5719. Recording.
- 5720. Publication.
- 5721. Book form.
- 5722. Proceedings published or posted.
- 5723. Cost of publishing.
- 5724. Certification to county recorder.
- 5725. Recordation.
- 5726. Index.
- 5727. Fees.

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

Sec. 5715. *General requirements.* No ordinance shall contain more than one subject, which shall be clearly expressed in its title. An ordinance revising or amending an ordinance or section thereof shall spe-

officially repeal the ordinance or section amended or revised, and set forth in full the ordinance or section as amended or revised. When a city or town shall make a complete revision of its ordinances by rearrangement and grouping of the same under appropriate titles, parts, chapters, and sections, the enactment of said revision of ordinances, as so rearranged and grouped, shall be considered a sufficient compliance with the provisions of this section.

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

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

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

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

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

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

Sec. 5721. *Book form.* When any city or town shall cause or has heretofore caused its ordinances to be published in book or pamphlet form.

such book or pamphlet shall be received as evidence of the passage and legal publication of such ordinances, as of the dates mentioned or provided for therein, in all courts and places, without further proof. When the ordinances are so published, it shall not be necessary to publish them in the manner provided for in the preceding section.

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

Sec. 5721-a. *Notice of revision.* When a town revises its ordinances, it shall file a typewritten copy of the revision in the office of the town clerk and publish a notice once each week for three consecutive weeks in a newspaper published in the town, stating that its ordinances have been revised and that a copy of the revision is on file in the clerk's office for public inspection. The notice shall give the number and title of each ordinance. In case no newspaper is published in the town, the town clerk shall post the notice in three public places within the town.

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

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

*Note.*—Above section and the three following sections made applicable to special charter cities by § 6723.

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

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

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

## Taxation Authorized

### CITIES AND TOWNS

For information of officials of cities and towns of Iowa this department has deemed it advisable to include in this report the provisions of Chapter 317, Code of Iowa, 1927, setting forth the tax levies authorized to be made by city and town councils.

The sections herein quoted give the full text in each instance, but do not show the reference of former Codes or Acts of the General Assembly. The section numbers used are the numbers as they appear in the Code, 1927.

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

Sec. 6208. *Road dragging fund.* Any city having a population of less

than eight thousand and any town, may levy annually a tax of not more than one mill which shall be used only for dragging streets and roads.

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

1. Any city with a population of more than thirty-five thousand and with a meandered stream dividing its corporate limits, not exceeding four mills.

2. Other cities of the first class, not exceeding three mills.

3. Cities of the second class with a population of more than five thousand and traversed by a stream two hundred or more feet in width from shore line to shore line, not exceeding five mills.

*Note.*—Made applicable to special charter cities.

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

*Note.*—Made applicable to special charter cities.

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

1. *Grading Fund.* Not exceeding three mills, which shall be used only for the purpose of opening, widening, extending, and grading any street, highway, avenue, alley, public ground, or market place.

2. *Water Fund.* Not exceeding five mills, which shall be used only to pay the amount due or to become due for water supplied under any contract. In cities of the first class, if the maximum tax is insufficient to pay such amount, the deficiency shall be paid out of the general fund.

3. *Improvement Fund.* Not exceeding five mills, which shall be used only to pay for deficiencies in assessments and for plats and schedules as provided by law, and for the construction, reconstruction, and repair of any street improvement at the intersections of streets, highways, avenues, and alleys, and for one-half of the cost of such improvement at the intersections of streets, highways, avenues, and alleys not crossing, and for spaces opposite the property owned by the city or town and by the United States, and for the purchase price of property purchased by the city at tax sale and subsequent taxes assessed against such property.

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

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

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

7. *Sewer Outlet, Purifying Plant, and Dump Ground Fund.* Not exceed-

ing five mills, which shall be used only to construct sewer outlets and sewage purifying plants and to purchase dump grounds. The levy made under this subsection shall not be considered a part of the levy for sewer funds under the two preceding subsections.

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

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

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

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

12. *Water or Gas Works or Electric Plant Bond Fund.* Such number of mills as will pay for waterworks, gasworks, electric light and power plants in the periods and proportions set forth in the preceding subsections, which shall be used only to pay the principal of bonds issued for the construction or purchase of such plants.

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

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

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

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

17. *Waterworks Fund.* If the authorized water rates or rentals are insufficient to meet the expense of running, operating, and repairing the waterworks owned or operated by the city or town and the interest on any bonds issued to pay for the construction, reconstruction, repair, or exten-

sion of such works, not exceeding five mills, which shall be used only to pay the deficiency.

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

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

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

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

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

23. Community Center Improvement and Maintenance Fund. Within such community center district, not exceeding five mills, which shall be used only for the development, improvement, maintenance, and operation of the community center.

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

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

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

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

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

29. Art Fund. Any city having a population one hundred thousand or more, not exceeding one mill, which shall be used for the purchase, construction, maintenance, and operation of a place for the exhibition of works of art and for the purchase of works of art.

30. Electric Light Plant Fund. Not exceeding five mills in cities and towns in which a population of more than five thousand owning and operating an electric light plant and not exceeding seven mills in any city or town with a population of less than five thousand, which shall be used only to pay for electricity, for street lighting and other public purposes, and which shall be paid and credited to the electric lighting plant fund.

Note.—Referred to in §§ 5368-a5, 6066-a12, 6181, 6212, 6456. Subsections 8 and 9 made applicable to special charter cities by § 6860; subsection 16 made applicable by § 6861.

Sec. 6212. *Limitation of certain taxes.* No tax authorized in subsections 2, 16, 12, 17, and 18 of the preceding section shall be levied against property lying wholly without the limits of the benefit of the works or plants therein mentioned, which limits shall be fixed by the city council.

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

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

Note.—Made applicable to special charter cities.

Sec. 6215. *Transfer of Funds.* Cities having a population of eight thousand eight hundred or less, and towns, may make either temporary or permanent transfers from the grading fund, improvement fund, sewer fund, the waterworks fund, gas or electric plant fund, water fund, gas or electric light or power fund, to any of said funds or to the park fund or park purposes as provided by Section 5796, by resolution concurred in a unanimous vote of the council, if approved by a judge of the district court in the county wherein such city or town is located at a hearing had on a day to be fixed by said judge.

Sec. 6216. *Notice of Hearing—Limitation.* Not less than five days before the date of said hearing, notice thereof shall be given by publication in one or more newspapers published in the city or town of general circulation therein. If there be no such newspaper published in such city or town, then the said publication may be in a newspaper of general circulation within the city or town. The notice shall be addressed generally to the taxpayers of the city or town, and shall recite the substance of the resolution adopted by the council, and set forth specifically the funds from and to which the transfer is to be made, the amount of money involved, and the time when objections to the proposed transfer may be filed. Proof of publication shall be made as for the publication of original notices, and order of the judge shall be indorsed on the original resolution and entered in the record book of the municipality as a part of the resolution. In no case shall the transfer of funds be made where as a result of the transfer, more money is placed in any one fund than would have been placed in such fund by the levy of the maximum millage provided therefor.

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

Sec. 6218. *Budget—publication—objections.* Whenever the power granted in the preceding section is exercised by any city or town, it shall

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

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

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

Sec. 6221. *Bridge tax.* The board of supervisors of the county in which a city or town is situated shall levy a special tax on the assessable contribution bridges, when such tax shall have been voted by the city or town.

Sec. 6222. *Surplus of tax.* When a tax has been levied by any city or town to pay off a judgment against such municipality, or by any city or town or by the executive council to pay the principal and interest, or either of them or of funding or refunding bonds issued by such municipality, such tax shall not be held invalid if the rate or tax levied raises a sum in excess of the amount sought for such specific object, but the excess shall go into the general city or town fund. Money so raised is especially appropriated for such purposes, and constitutes a distinct fund in the hands of the treasurer until the obligation assumed is discharged.

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

Sec. 6224. *Adding outside highway.* When a petition shall be presented to the council of any city or town, signed by one-third of the resident taxpayers thereof, asking that the question of adding to the construction or repair of any highway leading thereto be submitted to the voters thereof, the council shall immediately give notice of a special election by posting a notice in five public places in said city or town at least ten days before said election, which shall give the time and place of holding the election,

the particular highway proposed to be added, and the proportion of the highway tax then levied and not expended, or next hereafter to be levied, to be appropriated.

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

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

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

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

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

Sec. 6229. *Taxes paid over.* Before the third Monday of each month, the county treasurer shall give written notice to the mayor of each municipality in the county of the amount collected for each fund up to the first day of that month, including the amounts collected to pay bonds issued to pay the costs of public improvements for which special assessments have been levied and certified, and the mayor of each municipality shall draw an order therefor in favor of the city treasurer, countersigned by the clerk or auditor of the municipality, upon the county treasurer, who shall pay such taxes to the treasurers of the several municipalities only on such order.

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

Note.—Made applicable to special charter cities.

#### CHAPTER 318.

#### ROAD POLL TAX

Note.—Made applicable to special charter cities.

Sec. 6231. *Tax authorized.* Any city or town shall have the power to provide that all authorized male residents of the corporation, including male officers and employees of any state institution situated within such city or town, but not including any committed inmates of such institution, between the ages of twenty-one and forty-five shall, between the first day of February and the first day of October of each year, and within

fifteen days after receipt of the demand for payment by the clerk, pay in money to the street commissioner or city or town clerk a sum to be fixed by the city or town council on or before February first each year, not exceeding five dollars.

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

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

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

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

Sec. 6236. *Certification of unpaid tax.* All of said tax remaining unpaid on the fifteenth day of November in each year shall be certified to the county auditor at any time before the following first day of December and shall be entered by him upon the tax list of said county and treated and collected as ordinary county taxes, and shall be a lien upon the real property of the delinquent.

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

#### CHAPTER 319. INDEBTEDNESS

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

Note.—Made applicable to special charter cities.

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

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

5. Of constructing city and town halls.
6. Of erecting a building or buildings for a public library.
7. Of constructing hospitals.
8. Of purchasing or constructing dams across streams for any proper municipal purpose.

Note.—Made applicable to special charter cities.

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

Note.—Made applicable to special charter cities.

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

Note.—Made applicable to special charter cities.

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

1. For any of the purposes mentioned in subsections 1, 4, and 7 of Section 6339, the petition shall be signed by qualified electors of the city or town equal in number to twenty-five per cent of those who voted at the last regular municipal election.

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

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

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

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

Shall (Here name city or town.)

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

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

Note.—Made applicable to special charter cities.

Sec. 6247. *Limitation.* If a question for the establishment of commu-

city center houses or juvenile playgrounds falls to secure the requisite majority it shall not again be submitted at an election for two years.

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

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

Note.—Made applicable to special charter cities.

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

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

Applicable to special charter cities.

Note.—Made applicable to special charter cities.

1179-b1. *Mandatory Retirement.* Hereafter issues of bonds of every kind and character by counties, cities, towns and school districts shall be consecutively numbered. The annual levy shall be sufficient to pay the interest and approximately such portion of the principal of the bonds as will retire them in a period not exceeding twenty years from date of issue. As fast as funds allow, beginning with the second year, after the payment of interest due, bonds shall be called and retired in the same order as numbered.

1179-b2. *Mandatory Levy.* The governing authority of these political subdivisions before issuing bonds shall, by resolution, provide for the assessment of an annual levy upon all the taxable property in such public corporation sufficient to pay the interest and principal of such bonds within a period named not exceeding twenty years. A certified copy of this resolution shall be filed with the county auditor or auditors of the counties, as the case may be, in which such public corporation is located; and the filing thereof shall make it a duty of such officer or officers to enter annually this levy for collection until funds are realized to pay the bonds in full.

1179-b3. *Permissive Application of Funds.* Whenever the governing authority of such political subdivision shall have on hand funds derived from any other source than taxation which may be appropriated to the payment either of interest or principal, or both principal and interest, of such bonds such funds may be so appropriated and used and the levy for the payment of the bonds correspondingly reduced.

1179-b4. *Exceptions.* The provisions of this chapter shall not apply to bonds, the interest or principal of which are payable out of the primary road fund.

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

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

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

2. *Improvement Fund.* A tax not exceeding three mills on the dollar for the city improvement fund, to be used for the purpose of paying the

cost of the making, reconstruction, and repair of any street improvement at the intersection of streets, and spaces opposite streets intersecting but not crossing, and the spaces opposite property owned by the city or state.

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

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

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

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

7. *Tax for Water and Gas Works and Electric Plants.* A tax not exceeding five mills on the dollar, which, with the rates, rents, or revenues derived therefrom, shall be sufficient to pay the expenses of running, operating, and repairing water and gas works and electric light and power plants owned and operated by such city, and the interest on or principal of any bonds issued to pay the cost of the construction of such works; but such taxes shall not be levied upon the property which lies wholly without the limits of the benefits or protection of such works or plants, which limit shall be fixed by the council each year before making the levy.

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

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

so that the fund derived therefrom shall be available and sufficient to pay the bonds at their maturity.

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

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

12. **Special Bridge Tax.** A special tax to aid in the construction of bridges, when such tax has been voted by the electors of the city under the provisions of section 5883.

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

Sec. 6557. *Park levy.* Section 6214 is applicable to cities acting under special charters.

Sec. 6558. *City bridge levy.* Section 6209 is made applicable to special charter cities.

Sec. 6559. *Road levy on agricultural land.* Section 6210 is made applicable to special charter cities.

Sec. 6560. *Fire department maintenance levy.* Section 6211, subsections 8 and 9, is applicable to special charter cities.

Sec. 6561. *Garbage and street cleaning levy.* Section 6211, subsection 16, is applicable to special charter cities.

Sec. 6562. *Excess of judgment or bond tax.* When a tax has been levied to pay any judgment against any such city, or the principal and interest of funding or refunding bonds issued by such city, or for any other special purpose, such tax shall not be held invalid if the amount received exceed the amount sought for such specific object, but the excess shall go into the general fund. Money so raised is especially appropriated for such purposes, and shall constitute a distinct fund in the hands of the treasurer until the obligation is discharged.

Sec. 6563. *Anticipating revenue.* Loans may be negotiated or warrants issued by any such city in anticipation of its revenues for the fiscal year in which such loans are negotiated or warrants issued, but the aggregate amount of such loans and warrants shall not exceed one-half the estimated revenue of such corporation for the fund or purpose for which the taxes are to be collected for such fiscal year.

Sec. 6564. *Diversion of funds.* Section 6230 is made applicable to cities acting under special charters.