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State of Iowa
1928

REPORT ON
Municipal Finances

For the
YEAR ENDING MARCH 31, 1928

Statistics of Cities and Town of Iowa

J. W. LONG
Auditor of State

Published by
STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL

HON. JOHN HAMMILL,
Governor of Iowa.

Sir: I have the honor to present herewith the twenty-second 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, 1928.

D15654

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FINANCE AND MUNICIPAL ACCOUNTING

REPORT OF THE DEPARTMENT

The financial transactions of cities and towns of Iowa for the municipal fiscal year, April 1, 1927 to April 1, 1928, are covered by this report.

Included in the statistical tables are returns complete from each of the 110 cities and from each of the 806 incorporated towns of the state. The cities and towns of the state are to be commended upon their co-operation with this department since every city and incorporated town in the state filed an annual financial statement as required under Section 5680, Code of 1927.

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 twenty-five or more taxpayers residing in the city or town. School districts may also procure an examination and audit of their accounts and affairs upon request by the proper officials, or by a petition signed by twenty-five or more taxpayers within the district.

The League of Iowa Municipalities, composed now of approximately 700 of the 916 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

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

SPECIAL CHARTER

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

TOWNS DISCONTINUING INCORPORATIONS

The following town has discontinued its incorporation: Graf.

RECEIPTS AND DISBURSEMENTS

	Cities	Towns
Total receipts, all sources	\$26,375,622.74	\$7,632,122.86
Total disbursements, all sources	26,308,060.34	7,614,044.15
Cash on hand, beginning of year	7,261,096.02	3,534,343.25
Cash on hand, close of year	7,181,993.71	3,522,825.45
Receipts, per capita, all cities and towns.....	\$24.31	
Disbursements, per capita, all cities and towns.....	24.25	

REPORT OF MUNICIPAL FINANCES

MUNICIPAL INDEBTEDNESS

General bonds	\$20,426,232.65	\$4,228,955.35
Municipal industry bonds	12,187,150.08	3,468,288.18
Temporary loans	3,402.90	97,321.66
Outstanding warrants	546,513.84	286,181.82
Special fund bonds	7,999,352.22	2,559,217.87
Special assessment certificates		222,960.42
Judgments		92,500.00
Miscellaneous	1,350,592.12	379,851.15
Total indebtedness	\$42,513,243.81	\$11,335,276.45
Indebtedness of cities per capita		\$ 43.04
Indebtedness of towns per capita		27.56
Combined per capita indebtedness of all cities and towns....		38.49
The report shows the net decrease in indebtedness of cities and towns for the year in the sum of.....		1,416,210.62
Or a decrease per capita of.....		1.01

PROPERTY SUBJECT TO TAXATION

	Cities	Towns
Assessed value as of January 1, 1927—		
Real property	\$ 739,764,608	\$ 208,798,272
Personal property	131,129,312	58,098,957
Railroad, telephone, telegraph, and express companies	26,730,218	27,421,967

Total all property except monies and credits	\$ 897,624,138	\$ 294,319,196
Per capita, assessed value of cities and towns.....		\$851.97

Taxes are levied on one fourth or 25 per cent of the assessed valuation as listed above, except in the city of Davenport, a special charter city. Taxes in this city are levied on one half or 50 per cent of the assessed valuation.

Assessed valuation of monies and credits....	\$ 213,000,688	\$ 165,573,630
Per capita value of monies and credits.....		\$270.59

VALUE OF MUNICIPAL PROPERTY

110 Cities

Municipal buildings and furnishings	\$ 5,522,202
Police department	1,421,108
Fire department	3,931,362
Street and alley equipment	712,661
Bridges	5,526,678
Markets and public scales	361,977
Cemeteries	1,115,521
Gas works	296,000
Electric light works	4,827,621
Water works	28,018,844
Libraries	7,010,714
Parks	12,211,318
All other possessions	4,955,675
Total	\$75,911,681
Increase of value of municipal possessions during the year was	\$ 1,245,234

EXAMINATION FEES, APRIL 1, 1927, TO APRIL 1, 1928

Name of City	Date of Examination	Cost of Examination	Date of Payment
Ames	June 23, 1927	\$ 221.17	July 21, 1927
Algona	Oct. 18, 1927	577.66	Jan. 3, 1928
Boone	Apr. 27, 1927	487.93	May 27, 1927
Burlington	Nov. 1, 1927	585.80	Jan. 11, 1928
Carroll	Aug. 20, 1927	309.19	Oct. 6, 1927
Chariton	July 2, 1927	309.14	Aug. 4, 1927
Clarinda	Sept. 21, 1927	312.74	Oct. 7, 1927
Clinton	Sept. 8, 1927	754.92	Dec. 14, 1927
Council Bluffs	July 21, 1927	759.95	Sept. 20, 1927
Des Moines	March 15, 1927	1,744.30	May 20, 1927
Davenport	Dec. 1, 1927	1,319.82	March 12, 1927
Eldora	July 25, 1927	261.21	
Fort Dodge	Jan. 4, 1928	324.57	Apr. 7, 1928
Glenwood	Dec. 2, 1927	161.33	Jan. 9, 1928
Hartley	May 23, 1927	183.05	June 9, 1927
Hampton	Nov. 5, 1927	197.61	Dec. 8, 1927
Indianola	June 25, 1927	225.15	July 7, 1927
Iowa Falls	Oct. 15, 1927	252.15	Dec. 7, 1927
Knoxville	Apr. 26, 1927	485.72	Aug. 3, 1927
Keokuk	May 23, 1927	246.92	June 6, 1927
Manchester	Feb. 4, 1928	130.87	March 21, 1928
Maquoketa	June 16, 1927	342.93	July 28, 1927
Marshalltown	Oct. 8, 1927	604.14	Jan. 12, 1928
Mason City	Aug. 22, 1927	350.75	Oct. 12, 1927
Missouri Valley	Apr. 11, 1927	96.09	May 6, 1927
Missouri Valley (Special)	Dec. 14, 1927	63.20	Feb. 9, 1928
Muscatine	Dec. 20, 1927	908.30	Feb. 18, 1928
Newton (Special)	Feb. 2, 1927	795.54	May 5, 1927
Newton	Aug. 9, 1927	605.98	Oct. 7, 1927
New Hampton	May 25, 1927	457.28	July 23, 1927
Ottumwa	May 31, 1927	623.09	June 18, 1927
Oskaloosa	Apr. 27, 1927	311.69	June 2, 1927
Oelwein	Nov. 17, 1927	369.34	Feb. 13, 1928
Onawa	Apr. 11, 1927	202.90	May 5, 1927
Ollie	Aug. 4, 1927	128.78	Apr. 20, 1928
Perry	July 2, 1927	438.90	Sept. 8, 1927
Sheldon	Mch. 4, 1927	365.95	Nov. 21, 1927
Shenandoah (Special)	Aug. 12, 1927	29.70	Sept. 16, 1927
Sibley	Nov. 9, 1927	272.13	Dec. 12, 1927
Spirit Lake	Feb. 15, 1928	570.00	May 9, 1928
Waterloo	Feb. 6, 1928	677.87	May 31, 1928
Waverly	Oct. 15, 1927	209.81	Dec. 7, 1927
Winterset	Aug. 5, 1927	214.20	Sept. 9, 1927
Webster City	Dec. 20, 1927	389.97	Feb. 8, 1928

 \$18,879.54

Municipal Water-works Examined	Date of Examination	Cost of Examination	Date of Payment
Council Bluffs Water-works	March 7, 1927	\$ 248.24	April 6, 1927
Mason City Waterworks	Sept. 3, 1927	152.75	Oct. 7, 1927
Waterloo Waterworks	March 10, 1928	134.82	Apr. 12, 1928

 \$ 535.81

REPORT OF MUNICIPAL FINANCES

School Districts Examined	Date of Examination	Cost of Ex- amination	Date of Payment
Dale Independent School district	June 4, 1927	\$ 127.38	July 11, 1927
Des Moines Independent School District	July 8, 1927	324.50	Aug. 17, 1927
Ft. Madison Independent School District	Aug. 12, 1927	145.07	Sept. 8, 1927
Franklin Township School District	March 27, 1928	26.00	
Lytton Consolidated Inde- pendent School District	June 24, 1927	98.03	July 14, 1927
Marshalltown Independent School District	July 11, 1927	133.40	Aug. 13, 1927
Oskaloosa Independent School District	Oct. 29, 1927	137.83	Dec. 8, 1927
		\$ 992.18	
Building and Loan Associations Examined	Date of Examination	Cost of Ex- amination	Date of Payment
Iowa Building and Loan Association, Des Moines	Feb. 20, 1928	\$ 52.90	Feb. 25, 1928
Mills County Building & Loan Association, Glen- wood	April 6, 1927	39.76	May 2, 1927
State Building & Loan As- sociation, Des Moines	Jan. 28, 1928	124.75	March 19, 1928
Workingmen's Building & Loan Association	Aug. 25, 1927	42.39	Sept. 22, 1927
		\$ 259.80	
Miscellaneous	Date of Examination	Cost of Ex- amination	Date of Payment
City of Hamburg, Making out Annual Statement	July 7, 1927	\$ 39.20	Nov. 23, 1927
Old Colony State Bond Company, Des Moines	Apr. 27, 1928	31.00	May 8, 1928
Investors Syndicate, Min- neapolis, Minn.	Sept. 6, 1927	1,907.39	Dec. 19, 1927
Franklin Township, Polk County, Iowa	July 27, 1927	109.56	Aug. 15, 1927
		\$ 2,087.15	

RECAPITULATION

Cities and towns	\$ 18,879.54
Municipal water works	535.81
School districts	992.18
Building and loan associations	259.80
Miscellaneous	2,087.15
Total	\$ 22,754.48

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 Examination.* All examinations shall be made without notice to the office examined. On every examination inquiry shall be made as to the financial condition and resources of the county or city; whether the cost price for improvement and 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 co-operate 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 expenses aforesaid, the auditor of state shall at once file with the warrant-issuing officer of the county or municipality whose office was examined, a copy of the voucher so paid by the state and thereupon said warrant-issuing officer shall at once draw his warrant for said amount on the general funds of his county or municipality in favor of the auditor of state, which warrant shall be placed to the credit of the general fund of the state.

GENERAL TABLES

CITIES AND TOWNS

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928;

No. in order of population	Cities	Date of Incorporation		Population census 1925	County Tax Receipts			
		First	Last		General government	Independent division	Special assessments	Other receipts
	Grand Total.			987,720	\$10,555,092.02	\$1,753,851.49	\$2,172,850.20	\$338,785.69
1	Des Moines	1857	1863	141,441	2,618,126.59	18,279.95		
2	Sioux City	1857	1874	76,411	1,116,969.14	55,794.10	100,675.85	
3	Davenport	1839	1851	52,469	756,820.75	171,091.69	456,301.58	2,856.99
4	Cedar Rapids	1836	1908	50,561	623,502.31	40,256.29		
5	Dubuque	1837	1857	40,996	606,986.57	21,208.77	175,272.88	30,272.40
6	Council Bluffs	1853		39,795	404,631.15	130,661.58	7,594.82	524.84
7	Waterloo	1868	1906	36,771	391,025.45	136,519.77	66,692.87	6,309.65
8	Clinton	1859	1881	26,436	231,063.93	30,552.27	82,906.92	
9	Burlington	1837	1910	26,375	303,338.83	23,757.63	2,046.00	4.73
10	Ottumwa	1851	1913	26,375	213,512.55	27,655.27		
11	Mason City	1870	1913	22,682	167,746.70	49,872.22	2,500.27	99,578.83
12	Ft. Dodge	1859	1911	21,702	261,550.99	17,879.65	42,457.50	
13	Marshalltown	1863	1913	16,868	60,005.09	61,295.77	72,274.50	10.00
14	Muscatine	1839	1851	16,821	128,614.25	27,699.00	89,191.45	
15	Iowa City	1853		15,289	162,989.33	29,686.65	82,922.28	1,358.34
16	Keokuk	1848		14,501	168,706.87	10,012.61		1,277.02
17	Boone	1866	1868	12,812	87,709.57	14,189.30	104,300.00	989.77
18	Ft. Madison	1839		11,229	20,863.01	7,451.07		105,627.09
19	Oskaloosa	1853	1862	10,331	97,270.75	17,875.83	28,550.36	530.58
20	Ames	1870	1893	9,332	78,689.00	14,115.25		
21	Centerville	1855	1870	8,611	8,182.79	13,739.72	763.95	34,806.49
22	Creston	1871		8,160	51,028.35	4,781.25	21,058.10	2,936.43
23	Oelwein	1888	1897	8,058	44,867.92	6,250.34	16,145.67	4,668.32
24	Newton	1857	1876	7,665	96,521.28	24,340.18	24,920.94	
25	Cedar Falls	1857	1865	6,841	31,865.79	34,950.94		85.24
26	Webster City	1874	1895	6,649	19,097.88	15,946.49		
27	Charles City	1860	1865	6,425	73,910.96	6,593.25	6,144.74	
28	Fairfield	1847	1868	6,333	31,052.59	5,721.28	6,759.84	571.31
29	Perry	1875	1885	5,778	9,317.19	43,645.98	16,067.75	
30	Red Oak	1869	1876	5,686	41,046.20	8,000.32	17,580.39	
31	Atlantic	1869	1878	5,524	27,492.78	9,648.61	7,465.16	
32	Shenandoah	1871	1886	5,494	60,388.59	6,785.71		
33	Chariton	1857	1874	5,226	36,684.44			
34	Albia	1859	1876	5,166	13,115.44	34,758.96	5,135.65	
35	Estherville	1881	1894	5,084	20,997.87	4,075.84	56,157.37	
36	Cherokee	1873	1891	4,807	72,602.95	8,933.21		
37	Spencer	1890	1892	4,689	9,697.17	26,217.26	7,036.34	
38	Clarinda	1867	1882	4,683	31,651.19	6,782.63		
39	Grinnell	1865	1878	4,662	71,116.30	11,899.56		262.69
40	Le Mars	1881		4,553	33,986.21	8,275.31	27,512.48	
41	Marion	1865	1895	4,530	37,350.48	4,005.18		3,780.25
42	Carroll	1869	1892	4,480	39,106.37	32,011.75	4,715.32	
43	Mt. Pleasant	1842	1856	4,445	13,350.90	6,581.73	13,554.71	1,355.49
44	Valley Junction	1893	1906	4,334	5,230.67	12,873.63	18,422.64	3.00
45	Washington	1864		4,288	61,585.04			
46	Missouri Valley	1871	1885	4,283	12,601.67	8,350.45	20,463.36	
47	Eagle Grove	1888	1892	4,222	22,698.62	5,142.55	36.26	5.50
48	Decorah	1857	1871	4,141	8,882.63	38,304.07	16,990.40	
49	Iowa Falls	1869	1895	4,128	24,610.20	7,582.48	13,783.24	
50	Algona	1872	1888	3,913	6,900.00	28,785.07	6,244.36	
51	Storm Lake	1873	1901	3,906	40,875.25	7,277.01	8.50	123.00
52	Knoxville	1854	1886	3,801	18,729.89	2,306.04	13,893.84	
53	Maquoketa	1853	1857	3,643	12,123.90	13,526.29	6,078.26	772.55
54	Waverly	1859	1869	3,599	9,149.70	31,054.50	8,813.83	
55	Belle Plaine	1866	1886	3,595	23,892.62	2,484.31	3,649.00	
56	Indianola	1864		3,581	27,876.87	4,557.38		
57	Manchester	1863	1868	3,455	26,280.22	4,056.01	15,821.03	
58	Denison	1875	1895	3,437	36,496.41	10,130.54	23,169.93	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1927

Grand total taxes	Office Receipts							No. in order of population
	Franchise	Poll tax	Business license	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
\$14,820,579.40	\$149,247.68	\$128,193.81	\$153,888.36	\$217,128.30	\$ 21,776.00	\$196,472.44	\$88,158.36	
2,636,406.54	52,622.26		20,437.82	23,950.00	228.00	36,529.68	13,342.96	1
1,273,439.09	67,387.83		11,892.00	22,300.00	4,084.00	13,554.65	6,829.13	2
1,387,071.01			17,331.20	11,975.00	2,519.50	10,411.40	8,420.00	3
663,758.60	6,279.76	313.24	4,172.25	12,575.00	2,938.95	10,242.80	10,154.50	4
833,740.62	600.00		7,857.66	8,300.00	885.00	12,059.45	6,683.68	5
543,412.39		9,112.00	4,511.15	7,175.00	1,544.00	10,103.44	3,065.32	6
600,547.74		19,403.30	5,428.50	8,325.00	609.00	17,423.07	16,660.24	7
344,523.12			5.00	5,450.00	147.50	9,319.90	1,547.50	8
329,147.19	18,360.00		4,571.21	6,525.00	1,062.25	5,240.25	4,723.12	9
241,167.82	961.01	4,677.00	3,115.09	5,800.00	329.00	4,853.84	661.63	10
319,698.02		7,115.58	4,560.99	5,475.00	492.00	6,531.05	2,396.15	11
321,888.14		6,333.00	3,160.35	5,450.00	122.00	11,733.40	2,349.11	12
193,585.36		4,951.20	3,492.17	2,750.00	264.50	4,860.92	1,564.26	13
245,504.70			1,053.00	3,225.00	160.00	1,101.05		14
276,956.60		2,406.00	4,478.14	3,650.00	259.00	3,867.60	1,986.49	15
179,906.50			1,091.50	2,150.00	982.00	3,656.64	1,004.00	16
207,188.64		4,085.50	1,965.90	1,950.00	62.00	1,064.50	1,180.45	17
133,941.17		4,979.60	1,411.16	2,175.00	432.00	3,930.85	744.50	18
144,227.52		1,743.00	800.40	1,968.75	239.00	1,062.55		19
92,804.25		2,270.00	858.00	1,838.75		987.20	497.25	20
57,492.95		3,390.00	1,238.00	1,312.50	60.00	520.87		21
79,804.13		1,356.00	1,681.30	2,081.25		1,866.10	212.70	22
71,932.25		3,675.00	1,015.00	1,387.50	47.00	1,250.30		23
145,782.40		1,338.00	620.00	1,406.25	390.00	2,305.65	936.30	24
66,901.97		1,760.00	943.00	1,031.25	309.00	1,532.00	405.90	25
35,044.37		722.50	418.50	1,293.75		955.86	130.00	26
86,648.95		1,548.00	1,842.95	1,087.50	51.00	818.58	116.00	27
44,105.02		2,206.00	1,286.67	1,425.00	75.00	95.00		28
69,030.92		780.00	1,122.00	1,275.00	247.50	260.00		29
66,626.91		1,047.50	1,263.50	1,162.52	7.00	399.85		30
44,606.55		486.00	1,047.22	1,425.00	138.75	398.50		31
67,174.30		1,768.86	846.45	1,352.00	200.00	1,993.45	217.60	32
36,684.44		742.00	673.50	750.00	42.00	287.05	5.00	33
53,010.05		620.00	1,115.50	1,087.50		273.95		34
81,231.08		1,012.11	680.00	900.00		120.00		35
81,536.16		804.00	1,091.00	937.50	284.00	1,157.55	247.50	36
42,950.77		404.50	1,273.50	1,106.25	199.50	544.30		37
38,433.82		959.00	1,194.83	881.25	111.00	573.00	53.00	38
83,278.55		1,204.00	1,368.30	637.50	341.25	1,063.05	6.00	39
69,774.00	54.40	1,108.00	785.00	1,650.00	70.00	194.50		40
45,135.91		483.00	582.00	618.75	20.00	224.00		41
75,833.44		393.00	893.00	1,181.30		364.45		42
34,842.83		298.00	563.00	637.50		87.05		43
36,529.94			324.00	937.50		69.50	60.00	44
61,585.04		1,295.00	276.00	956.25		293.00		45
41,415.48		807.00	1,210.50	1,312.50	47.00	500.50		46
27,882.93		939.00	675.50	675.00	111.30	436.45		47
64,177.10		829.00	372.50	1,462.50	77.00	55.00		48
45,975.92		1,451.22	600.34	956.75	158.00	95.00		49
41,929.43		306.00	550.00	712.50	71.00	345.10		50
48,283.76		420.00	686.50	1,012.50	79.50	92.00		51
34,929.77		272.00	578.00	7,537.50	48.00	271.00		52
32,501.00		315.00	534.00	900.00		53.15		53
49,018.03	1,228.42	297.75	787.50	66.00		582.00		54
30,025.93		951.00	488.50	862.50		500.90		55
32,434.25		487.50	222.50			177.15		56
46,157.26		482.00	479.00	1,012.50	27.00	115.00		57
69,796.88		965.00	245.00	1,165.25	19.00	98.75		58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928; BALANCE

No. in order of population	Cities	Date of Incorporation		Population census 1925	County Tax Receipts			
		First	Last		General government	Independent division	Special assessments	Other receipts
59	Independence	1864	1885	3,409	19,364.89	2,657.92		159.50
60	Hampton	1870	1885	3,351	30,303.25	3,156.97		
61	Vinton	1869		3,259	16,743.38	8,354.19	5,626.47	
62	Jefferson	1871	1893	3,133	31,773.29		30,300.07	126.44
63	Cresco	1866	1868	3,114	7,704.21	27,172.26	2,557.02	17.64
64	Pella	1855	1871	3,079	33,992.21	5,219.62	37,920.41	
65	Winterset	1876	1885	3,063	21,799.61	17,915.22	18,226.62	1,141.68
66	Sheldon	1872	1894	3,048	13,378.94	22,938.32	15,260.11	3,268.24
67	Osage	1871	1880	2,953	21,298.03	3,650.72	27,846.27	
68	Clear Lake	1871		2,884	21,964.30	3,825.25	17,414.32	
69	Eldora	1895		2,832	25,516.44	8,744.99		
70	Mystic	1889	1909	2,816	4,622.65		161.36	
71	Harlan	1879	1896	2,811	34,852.04		27,642.58	
72	Nevada	1869	1893	2,811	15,431.05	5,070.78		
73	Clarion	1881	1911	2,743	4,412.09	7,071.42	37,129.54	6,054.83
74	Osceola	1859	1886	2,727	11,266.69	3,351.57	16,163.10	
75	Emmetsburg	1877	1893	2,688	12,036.62	6,159.96	24,043.38	946.09
76	Sac City	1856	1901	2,682	28,421.80		3,002.56	
77	Waukon	1883	1901	2,662	26,930.32	4,467.30	16,500.60	
78	Tama	1869	1893	2,656	3,830.39	23,412.71	15,469.24	169.61
79	Glenwood	1857	1884	2,614	19,679.28	2,408.10		
80	Hawarden	1887	1906	2,612	8,207.87	2,389.24	34,976.36	220.03
81	Colfax	1875	1901	2,541	15,529.13	1,601.17	15,119.23	
82	Bettendorf	1903		2,503	29,805.60	3,546.12	799.76	
83	New Hampton	1873	1896	2,486	4,830.30	14,290.16	10,862.42	73.59
84	Anamosa	1867	1871	2,377	32,841.73		167.46	63.50
85	Bloomfield	1863	1904	2,370	15,390.82	7,058.55		
86	Sigourney	1858		2,278	4,575.33	22,254.29		
87	Humboldt	1869		2,217	4,653.53	9,053.95	3,502.88	
88	Monticello	1867	1896	2,215	19,812.19	7,605.97		
89	Lake City	1882	1890	2,211	23,704.70	2,811.88	7,346.93	
90	Rockwell City	1882		2,183	18,323.13	4,977.57	7,824.06	
91	Madrid	1883		2,151	19,790.14	800.02	1,427.32	
92	Audubon	1881	1916	2,124	34,534.74	2,095.98		
93	Marengo	1869	1896	2,118	17,866.99	1,051.44	12,247.09	
94	Tipton	1857		2,109	11,628.07	6,684.13	12,216.90	239.90
95	Rock Rapids	1885	1912	2,098	26,792.18	5,057.04	12,819.21	
96	Dyersville	1872	1912	2,085	16,971.91			
97	Ida Grove	1877	1906	2,073	4,789.69	17,334.25	17,856.72	
98	Villisca	1869	1892	2,044	2,892.94	29,678.86	307.12	
99	Onawa	1858	1906	2,043	19,801.61	6,040.93	258.11	
100	Bedford	1855	1895	2,042	3,831.93	7,223.70	23,992.80	18,028.46
101	Forest City	1879		2,037	6,609.74	8,580.36	2,004.47	
102	Eldon	1873		2,029	5,787.61	890.14	24.48	400.00
103	De Witt	1858		2,017	19,016.98		8,357.76	
104	Leon	1867	1906	1,990	14,403.89			
105	Hamburg	1867		1,903	3,164.54	1,582.26		9,165.67
106	Corning	1871	1905	1,889	3,284.27	10,650.50		
107	Seymour	1874	1906	1,819	2,373.64	11,773.20		
108	Toledo	1880	1883	1,659	21,514.91	1,865.08	13,395.13	
109	What Cheer	1866	1894	1,559	8,769.35			
110	Stuart	1877	1885	1,531	15,782.92	5,146.90		

GENERAL TABLES—CITIES

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POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1927—Continued

Grand total taxes	Office Receipts							No. in order of population
	Franchise	Poll tax	Business license	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
22,182.31		792.00	548.00	1,256.25				59
33,460.22		177.50	526.78	470.25	4.00			60
30,724.04		417.00	388.50	787.50	56.00	179.95		61
62,199.80		355.00	400.00	787.50		275.00		62
37,451.13		486.00	350.00	806.25		387.70		63
77,132.24	300.00	988.00	201.75	525.00	40.50	55.75		64
59,083.13		1,245.00	517.50	637.50	5.00	108.95	625.00	65
54,845.61		178.00	132.25	375.00		113.95		66
52,795.02		660.00	390.65	487.50		34.45	54.00	67
43,203.87		299.00	486.00	712.50	83.00	35.00		68
34,261.43		542.40	342.10	600.00		317.00		69
4,784.01		690.00	409.00	300.00	9.00	137.00		70
62,494.62		126.00	766.50	937.50	7.00	66.00		71
20,501.83		396.00	996.30	487.50		482.71	28.00	72
54,667.88		1,403.00	820.00	993.75	47.45	187.80	206.50	73
30,781.36		145.00	150.00	637.50		150.00	15.65	74
43,186.05		182.00	557.75	768.75	26.00	72.52		75
31,424.36		772.00		600.00	12.00	221.29	136.27	76
47,898.22		736.00	271.00	645.00		219.15		77
42,881.95		751.00	160.00	675.00		98.05		78
22,087.38		609.00	161.50	356.25	52.00	275.65		79
45,793.50		804.00	176.00	525.00	69.00	240.65	18.00	80
32,249.53		614.90	412.05	656.25	83.00	69.00		81
34,151.48			396.85	487.50	34.00	75.00		82
30,056.47		276.00	276.00	600.00		54.50	28.00	83
33,072.69		336.00	176.00	487.50	98.00	31.00	1.00	84
22,449.37	516.00	456.00	881.25		144.00			85
26,829.62		553.00	253.00	375.00		76.00	152.00	86
17,210.36		480.00	685.50	656.25	8.00	252.00		87
27,418.16		882.00	184.00	712.50	123.00	197.00	63.25	88
33,863.51		380.00	651.00	375.00		66.00		89
31,124.76		417.50	625.00	450.00	20.00		3.00	90
22,017.48		345.00	164.50	300.00		74.55		91
36,630.72		514.00	156.00	525.00		174.00		92
31,165.52		408.50	547.75	675.00		90.75	8.00	93
30,769.00	50.00	153.00	243.50	675.00		10.00	17.50	94
44,668.43		186.00	392.26	637.50		221.00	46.00	95
16,971.91		1,000.15	353.00	506.00		328.00		96
39,980.66	487.25	275.50	525.00	51.73				97
32,878.92	180.25	292.00	792.00	525.00	31.00	431.00		98
26,100.65		156.00	320.00	675.00		27.57	30.00	99
53,076.89		550.00	125.00	375.00	52.00	45.00		100
17,194.57		219.00	656.50	525.00		142.00	525.00	101
7,102.23		12.00	174.00	281.25		177.50		102
27,374.74		140.00	237.37	768.75		124.50		103
14,403.89	220.50	307.00	375.00	39.00	68.05			104
13,912.47		97.00	19.00	450.00	91.50	420.00		105
13,934.77		321.00	779.70	562.50	22.00	149.60		106
14,146.84		11.00	379.00	243.75				107
36,775.12		468.00	146.00	187.50		21.00		108
8,769.35		208.00	180.00	450.00		28.00		109
20,929.82		69.00	263.00	300.00		25.00		110

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928;

No. in order of population	Cities	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	Grand Total.....	\$ 570,621.39	\$22,151.91	\$29,982.21	\$41,950.01	\$ 2,360.20	\$ 596,452.14
1	Des Moines.....			1,791.90	1,504.00		52,734.23
2	Sioux City.....		3,750.00	1,271.60	4,039.20	150.00	8,655.66
3	Davenport.....	4,744.35		235.20			15,000.00
4	Cedar Rapids.....	4,129.16			2,094.08		134,801.82
5	Dubuque.....	17,966.68		178.27	2,593.95		24,519.09
6	Council Bluffs.....		7,598.25	252.07	26.00		
7	Waterloo.....		2,659.21	1,850.00	308.00		68,200.77
8	Clinton.....	172,547.09		356.00			
9	Burlington.....	158,318.13		11,181.90	244.00		526.67
10	Ottumwa.....						12,792.33
11	Mason City.....	10,815.18	10.00	291.78	1,166.64		5,990.34
12	Ft. Dodge.....	4,575.91	3,913.00	895.42	65.00		12,722.18
13	Marshalltown.....				6.88		8,627.10
14	Muscatine.....		2,903.09		433.60		24,003.10
15	Iowa City.....	61,387.61		219.62	322.00		
16	Keokuk.....			1,084.21	715.00		27,260.61
17	Boone.....			7.50			400.00
18	Ft. Madison.....		49.96		1,095.82		
19	Oskaloosa.....			805.27	282.50		18,922.08
20	Ames.....	2,298.44					26,275.00
21	Centerville.....	20,457.20		62.70			
22	Creston.....			475.00	150.00		
23	Oelwein.....	1,497.13	4.25	474.25		250.20	
24	Newton.....	827.23			790.00	360.27	300.00
25	Cedar Falls.....			115.63	127.80		
26	Webster City.....	69.72			600.00		1,133.75
27	Charles City.....	423.50		174.73	305.00		
28	Fairfield.....				649.00	82.45	
29	Perry.....						
30	Red Oak.....			84.50		801.09	181.11
31	Atlantic.....			450.50	1,788.50		4,869.59
32	Shenandoah.....			38.00	2,576.00	204.52	
33	Chariton.....						
34	Albia.....			342.44	65.00		6,724.72
35	Estherville.....	879.21		230.00	636.00		42,688.23
36	Cherokee.....						
37	Spencer.....	347.85					2,825.57
38	Clarinda.....				3,627.33		1,000.00
39	Grinnell.....		417.05	153.26	385.00		
40	Le Mars.....		19.60	50.00			
41	Marion.....				10.00		
42	Carroll.....						640.11
43	Mt. Pleasant.....		70.00	334.18	40.55		15,000.00
44	Valley Junction.....	859.47	12.00		14.50		2,353.36
45	Washington.....			27.65	190.00		
46	Missouri Valley.....						
47	Eagle Grove.....	12,047.29			275.00		3,396.03
48	Decorah.....	1,689.12		353.25			860.00
49	Iowa Falls.....				369.50		25.00
50	Algona.....						29,732.69
51	Storm Lake.....	42,455.53		14.48	30.00		
52	Knoxville.....	11,454.21		63.50	50.00		
53	Maquoketa.....						
54	Waverly.....	1,972.50					500.00
55	Belle Plaine.....			75.27			
56	Indianola.....			21.85	180.00		
57	Manchester.....	6,526.59			180.00		
58	Denison.....			1,097.50	105.00		

GENERAL TABLES—CITIES

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POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1927

Office Receipts					Street Department Receipts				No. in order of population
Refunds	Private trust accounts	Donations	Other office receipts	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting	
\$ 107,635.10	\$ 268,990.28	\$ 4,997.45	\$ 143,156.56	\$ 2,743,162.20	\$18,295.57	\$ 678.89	\$47,836.43	\$25,866.07	
206.97	720.11		4,037.44	208,105.37	9,790.76				1
3,033.57			274.99	147,222.63	2,673.20		32,526.34	3,169.47	2
224.48	148,187.03		4,658.16	223,707.22	1,858.11	185.40	7,100.54	2,044.55	3
	7,317.24	226.00	583.82	195,828.62			6,645.56		4
15,252.03	4,656.69			101,552.50				61.32	5
19,250.04	15,897.67		33.75	78,568.69					6
1,825.13	1,306.69	430.00	1,679.43	146,108.34				82.00	7
191.57	34,930.40		74,886.79	209,381.75					8
16,005.54	574.88	15.00	56.00	227,403.95		19.50		58.35	9
8,297.22	37,552.68		478.79	79,518.59				13.20	10
933.13	568.81		10,856.71	57,203.36				1,197.39	11
558.88	555.90	50.00	7,740.71	60,224.86					12
3,040.83	243.47		1,386.91	31,188.24					13
764.40			1,082.83	34,726.07					14
8,478.74			2,254.45	89,309.65					15
4,838.99				42,782.95	1,891.63	1.63		60.00	16
	11,842.66		2,954.52	25,513.03		23.25		42.50	17
3,564.41			575.32	18,958.62					18
.47	56.30	124.00	283.56	26,287.88	126.40		307.49		19
2,642.76	2,415.00		78.00	40,160.40					20
			944.59	27,985.86				15.10	21
308.22				8,130.57				38.25	22
87.60		50.00	77.50	9,815.73					23
104.41			535.25	9,913.36					24
	881.24		185.10	7,290.92		7.12		23.00	25
			80.70	5,404.78	103.50				26
9.00			69.50	6,445.76					27
33.15				5,852.27		2.91		10,417.07	28
				3,684.50			1,256.50		29
821.68			7.78	5,776.53		.75		6.36	30
3.50			72.61	10,680.17	161.00	5.00		5.00	31
260.41	51.80		535.90	10,044.99	194.61	.60			32
.30		13.00	231.80	2,744.65					33
7.45			12.00	10,248.56					34
244.76			4,040.91	51,431.22					35
		257.50	5,653.61	10,432.66				25.50	36
			293.61	6,995.08					37
75.51			21.50	8,496.42		16.92		9.25	38
617.39			1,439.65	7,632.45		7.00			39
17.00			14.00	3,962.50		3.90		2.50	40
318.25				2,256.00	97.14	6.25			41
1,344.28				4,816.14					42
17.70				17,047.98	252.04	108.15			43
				4,630.33	29.25			7.75	44
4.50				3,042.40				1.00	45
			158.38	4,035.88	200.00				46
1,759.85		107.50	17.20	20,410.12					47
187.87		500.00		6,386.24				1,366.44	48
			52.11	3,707.92		3.00			49
			276.07	31,993.36		30.75			50
1,330.69			141.66	46,262.86		16.00		10.75	51
	191.65		31.26	20,497.12					52
			95.53	1,897.68				2,655.86	53
			1,080.91	6,515.08					54
210.68				3,088.85					55
11.80			2,000.55	3,101.35				2.75	56
			29.77	8,851.86					57
280.91			43.00	4,019.41		.75		1.40	58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928; BALANCE

No. in order of population	Cities	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
59	Independence			25.00	33.00		2,802.10
60	Hampton						
61	Vinton	6.00		389.47	37.50		1,636.12
62	Jefferson	356.12		10.00	71.50		
63	Cresco			12.00	23.84		
64	Pella				734.00		
65	Winterset			5.50	1,952.41		8,272.38
66	Sheldon		67.70				
67	Osage	1,896.14	609.25		10.00		
68	Clear Lake			18.15	25.00		
69	Eldora						
70	Mystic						
71	Harlan			7.42			
72	Nevada			125.00			
73	Clarion	1,755.46					
74	Osceola			41.05			
75	Emmetsburg		17.55	14.75	2.00	150.00	1,175.60
76	Sac City	50.00		1,265.20	318.80		
77	Waukon		50.00		15.00		
78	Tama						1,000.00
79	Glenwood				3,014.45		
80	Hawarden				1,071.00		1,111.33
81	Colfax				72.00	225.27	
82	Bettendorf				118.00		
83	New Hampton	1,147.52					
84	Anamosa			266.50			50.00
85	Bloomfield			9.60	12.00		
86	Sigourney			47.00			
87	Humboldt			12.58	9.00		
88	Monticello		1.00		1,054.00	40.00	16.00
89	Lake City				753.00		
90	Rockwell City	460.70		25.00			
91	Madrid			25.44	10.00		
92	Audubon				2,209.85		
93	Marengo			101.50	60.00		
94	Tipton	7,615.56			7.00		
95	Rock Rapids			1,170.69	90.00		4,550.92
96	Dyersville				902.00		
97	Ida Grove						
98	Villisca			3.00			1,249.20
99	Onawa			16.00	8.00		
100	Bedford	3,468.04		32.00			
101	Forest City			240.20	627.50		8,305.54
102	Eldon			326.10			6,200.00
103	De Witt						
104	Leon				255.00		
105	Hamburg			161.30	371.88		701.20
106	Corning	2,623.88		348.35		96.40	4,080.79
107	Seymour	1,262.49		111.00	5.00		110.48
108	Toledo	11,690.38		2.90	26.43		1,529.34
109	What Cheer						
110	Stuart			110.08	10.00		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1927—Continued

Office Receipts					Street Department Receipts				No. in order of population
Refunds	Private trust accounts	Donations	Other office receipts	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting	
331.15				5,787.50					59
1,799.64			123.95	3,102.12					60
50.76			98.30	4,047.10		155.85		965.27	61
7.05			.25	2,262.42				15.00	62
51.74				2,117.53					63
			80.15	2,875.15					64
				13,369.24					65
			986.89	1,853.79					66
332.13		1,000.00	205.00	5,679.12				390.57	67
				1,658.65					68
3.22				1,804.72		.70		12.35	69
112.18				1,545.00					70
		40.00		2,022.60					71
120.15	883.60		70.00	2,555.51				611.00	72
				6,487.71		.30		1.20	73
244.93				1,139.20					74
				3,211.85		34.32		34.32	75
321.99			223.00	3,375.56		4.50		31.00	76
744.45			394.98	2,481.14					77
		500.00		3,823.48					78
21.56				4,968.85					79
				4,036.54					80
				2,132.47	142.00				81
				1,111.35				201.00	82
				2,382.02					83
1.80			592.25	2,040.05				286.00	84
108.00			16.65	2,143.50					85
389.73			3,871.39	5,717.12					86
88.21				2,141.54					87
2,604.84	156.56		.20	6,034.35					88
				2,225.00					89
3.65				2,004.85					90
				919.49					91
280.00			41.05	3,899.90					92
2.00				1,893.50					93
141.00				8,912.56		24.00		1,706.60	94
121.47				7,415.84		.50			95
399.01			6.53	3,494.69					96
			12.50	1,351.98					97
8.64				3,512.09					98
278.44		700.00	652.25	2,863.26		8.02			99
			97.33	4,744.37					100
197.78		533.00	3,274.78	15,246.30					101
114.25				7,285.10		6.82			102
			21.85	1,292.47		5.00		295.00	103
			369.47	1,634.02					104
339.80		225.00	12.50	2,889.18					105
716.65			2.50	9,703.37	775.93				106
437.17		6.20	8.16	2,574.25					107
74.40		25.00		14,170.95					108
				866.00					109
71.24		195.25		1,043.57					110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928;

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
	Grand Total	\$ 8,366.57	\$ 100,483.91	\$ 201,527.44	\$ 2,371,007.65	\$ 285,317.62	\$47,162.18
1	Des Moines		40,128.57	49,919.33			
2	Sioux City	2,113.83	4,782.65	45,265.49	279,567.56	25,133.39	
3	Davenport	1,891.07	6,251.72	19,331.39	6,586.60		
4	Cedar Rapids		18,718.56	25,364.12	209,737.64		
5	Dubuque		331.01	392.33	173,547.79	5,990.92	3,086.07
6	Council Bluffs	116.35	314.46	430.81	239,134.12		2,132.56
7	Waterloo	14.70	7.70	104.40	142,316.21	13,180.03	4,637.97
8	Clinton						
9	Burlington	75.00		152.85			
10	Ottumwa			13.20	106,257.06	2,855.02	6,132.00
11	Mason City		3,895.88	5,093.27	85,971.55	13,241.03	
12	Ft. Dodge	25.00	494.26	519.26	105,928.29	1,323.08	4,442.47
13	Marshalltown	22.80		22.80			
14	Muscatine					60,262.30	
15	Iowa City		940.83	940.83	768.10		
16	Keokuk		6,342.25	8,295.51			
17	Boone			65.75	82,208.75		1,137.81
18	Ft. Madison		78.50	78.50			
19	Oskaloosa	547.56	720.64	1,702.09	58,386.99		4,000.00
20	Ames		810.12	810.12		47,250.16	7,228.02
21	Centerville			15.10			
22	Creston	21.70	5.20	65.15			
23	Oelwein		699.15	699.15	21,056.05	1,200.36	
24	Newton				80,447.57		
25	Cedar Falls		947.68	977.80	29,715.06		
26	Webster City			103.50	13,138.02		113.75
27	Charles City				20,681.84		
28	Fairfield	89.00	426.96	10,935.94	31,020.84	2,507.29	601.17
29	Perry	5.00	664.38	1,925.88	17,731.54	313.61	708.05
30	Red Oak	17.65	12.80	37.56	19,146.20	137.00	699.05
31	Atlantic		253.48	424.48	19,334.96		
32	Shenandoah	7.70	80.82	283.73	19,633.92	576.94	31.00
33	Chariton	14.00		14.00	17,739.93		
34	Albia	135.00		135.00		12,775.15	
35	Estherville	88.45		88.45	9,601.00	93.09	350.00
36	Cherokee			25.50	15,954.61	385.76	585.13
37	Spencer		241.39	241.39	12,714.68		
38	Clarinda		425.00	451.17	20,620.97		
39	Grinnell			7.00	29,720.80	168.75	
40	Le Mars	19.25	58.05	83.70			
41	Marion			103.39			
42	Carroll				21,696.43		
43	Mt. Pleasant		230.31	590.50	13,075.41	377.71	11.00
44	Valley Junction		110.00	147.00	15,898.93	75.40	38.50
45	Washington	200.39	72.15	273.54	15,578.19	1,598.74	
46	Missouri Valley	459.36	88.00	747.36	12,570.63		
47	Eagle Grove	176.00	93.33	269.33	7,532.23		94.45
48	Decorah		318.32	1,684.76	10,808.33		
49	Iowa Falls		25.00	28.00	13,405.09	616.24	
50	Algona	440.00	3.03	473.78	9,311.88	1,018.31	
51	Storm Lake			26.75	17,250.35	11.50	424.50
52	Knoxville				23,302.36	850.00	
53	Maquoketa	301.71	244.83	3,202.40	7,634.50	12.40	
54	Waverly				8,980.90	438.43	5,771.67
55	Belle Plaine				7,591.18		
56	Indianola		25.00	27.75	9,891.03	283.92	27.60
57	Manchester		316.67	316.67	8,946.90	20.00	21.00
58	Denison			2.15	14,156.22		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1927

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	Total light works				
\$ 2,703,486.85	\$ 1,187,101.47	\$ 486,076.68	\$47,845.68	\$ 1,703,023.21	\$ 121,816.44	\$21,943.99	\$ 75,329.22	
304,700.95						599.82	3,000.00	1
6,586.60			15,402.72	15,402.72			2,574.00	2
209,737.64							3,175.10	3
182,624.78								4
241,266.68							1,652.48	5
160,134.21							1,133.16	6
							800.46	7
							158.50	8
115,244.08							35,000.00	9
99,212.58							1,059.42	10
111,693.84							280.73	11
			1.69	1.69				12
60,262.30		145,173.01		145,173.01			12,644.27	13
768.10								14
								15
83,346.56							656.59	16
	1,615.16			1,615.16				17
62,386.99							391.77	18
54,478.18		178,492.15	3,169.61	181,661.76				19
								20
								21
22,256.41							2,434.61	22
80,447.57								23
29,715.06	105,178.96	2,576.48		107,755.44	69,868.43		477.38	24
13,251.77	100,488.88	11,249.93	224.66	111,963.47	30,984.58			25
20,681.84							638.40	26
34,129.30								27
18,753.20								28
19,982.25								29
19,834.96	99,425.40			99,425.40				30
20,241.86								31
17,739.93								32
12,775.15						21.37		33
10,044.09	57,649.87	2,041.63		59,691.50	20,963.43			34
16,925.50							175.67	35
12,714.68	93,858.39			93,858.39			495.70	36
20,620.97							87.00	37
29,889.55							581.31	38
	216.00			216.00				39
								40
21,696.43								41
13,464.12	57,480.63	639.81	13,000.00	71,120.44			132.75	42
16,012.83								43
17,176.93		4.63		4.63				44
12,570.63							91.04	45
7,626.68								46
10,808.33							154.46	47
14,021.33							206.87	48
10,330.19	64,035.27	6,246.15	622.00	70,903.42				49
17,686.35	176.00			176.00				50
24,152.36								51
7,646.90	18,750.59	79.86		18,830.45				52
15,191.00	61,770.07	231.78	1,697.08	63,698.93			209.14	53
7,591.18								54
10,202.55	58,036.48	6,138.67	1,814.31	65,989.46				55
8,987.90								56
14,156.22	59,431.93			59,431.93				57

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928; 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	99.96	181.01	280.97	10,863.57	45.02	603.31
60	Hampton	38.00	357.48	395.48	10,976.75		
61	Vinton			1,121.12	11,633.63	430.59	1,506.25
62	Jefferson		275.00	290.00	9,994.57	251.45	
63	Cresco				8,645.58	371.94	
64	Pella	111.44	8,799.27	8,910.71	12,655.80	1,204.50	27.05
65	Winterset					5,716.02	
66	Sheldon				13,018.91		
67	Osage			390.57	7,275.01	159.95	139.00
68	Clear Lake				3,805.83		
69	Eldora	550.00	38.69	601.74	7,119.25		
70	Mystic		8.33	8.33			
71	Harlan					13,764.79	413.15
72	Nevada	1.00	279.16	891.16		12,288.83	302.12
73	Clarion	139.90	17.00	158.40		7,914.18	
74	Osceola		108.15	108.15		5,341.22	
75	Emmetsburg			68.64	8,203.09		
76	Sac City			35.50	6,691.38		
77	Waukon		298.03	298.03	6,282.80		81.50
78	Tama				6,405.69	26.20	
79	Glenwood	73.39	83.81	157.20	8,996.73		
80	Hawarden				7,445.88		
81	Colfax		141.15	283.15	4,700.00	122.49	
82	Bettendorf			201.00			
83	New Hampton		100.00	100.00	8,356.28	176.65	
84	Anamosa	415.02		701.02	6,300.07		
85	Bloomfield		34.25	34.25	3,993.12	110.80	
86	Sigourney				6,035.98		
87	Humboldt		61.00	61.00	5,643.30	25.11	
88	Monticello	14.00		14.00	6,911.88		
89	Lake City	26.24	83.33	109.57	4,733.74	5.00	
90	Rockwell City		41.17	41.17	11,158.27		
91	Madrid		118.32	118.32	4,440.39	8.75	
92	Audubon					8,316.30	
93	Marengo				8,245.75		
94	Tipton			1,730.60	7,373.41	41.95	220.90
95	Rock Rapids			.50	9,130.59	729.08	171.14
96	Dyersville		252.00	252.00	4,593.20		
97	Ida Grove				5,225.88		
98	Villisca				4,168.39		
99	Onawa			8.02	6,430.94		
100	Bedford		31.56	31.56	5,229.79	272.10	14.00
101	Forest City				6,401.50		
102	Eldon	15.00		21.82		24,518.55	
103	De Witt		16.50	316.50	4,635.30		
104	Leon					6,748.90	
105	Hamburg				3,433.25		
106	Corning	97.10		873.03	5,993.30	477.90	
107	Seymour				2,914.82	107.92	
108	Toledo				5,846.20		1,409.99
109	What Cheer				2,798.02		
110	Stuart	4.00		4.00		3,444.90	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1927—Continued

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REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928;

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.....	\$26,159.27	\$ 1,802.20	\$ 5,803.39	\$33,764.86	\$67,325.85
1	Des Moines.....	15,903.78		743.50	16,647.28	
2	Sioux City.....			2,431.70	2,431.70	12,661.56
3	Davenport.....					48,350.61
4	Cedar Rapids.....					
5	Dubuque.....	452.00		240.38	692.38	972.91
6	Council Bluffs.....	397.60			397.60	
7	Waterloo.....					15.85
8	Clinton.....					
9	Burlington.....			854.85	854.85	472.49
10	Ottumwa.....					
11	Mason City.....					
12	Ft. Dodge.....	212.50			212.50	
13	Marshalltown.....					
14	Muscatine.....		1,186.50		1,186.50	4,788.83
15	Iowa City.....			40.14	40.14	
16	Keokuk.....	3,966.69			3,966.69	
17	Boone.....					
18	Ft. Madison.....					17.00
19	Oskaloosa.....					
20	Ames.....					
21	Centerville.....	888.26			888.26	
22	Creston.....					
23	Oelwein.....					
24	Newton.....					
25	Cedar Falls.....					
26	Webster City.....			1,264.23	1,264.23	
27	Charles City.....	150.85			150.85	
28	Fairfield.....			52.99	52.99	
29	Perry.....					
30	Red Oak.....					
31	Atlantic.....					
32	Shenandoah.....					
33	Chariton.....					
34	Albia.....					
35	Estherville.....					
36	Cherokee.....					
37	Spencer.....	2,175.40			2,175.40	
38	Clarinda.....			175.60	175.60	
39	Grinnell.....					
40	Le Mars.....					
41	Marion.....					
42	Carroll.....					
43	Mt. Pleasant.....	70.94	5.00		75.94	
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.....	215.80			215.80	
54	Waverly.....					
55	Belle Plaine.....					
56	Indianola.....					
57	Manchester.....					
58	Denison.....					

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1927

Receipts, Parks and Bathing Beaches				Receipts, Cemeteries				Total—cemetery perpetual care	No. in order of population
Rentals	Sales	Miscellaneous	Total—parks and bathing beaches	Rentals	Sales	Miscellaneous	Total—cemeteries		
\$78,875.86	\$13,872.26	\$32,096.34	\$ 124,844.46	\$21,521.73	\$95,048.39	\$31,298.49	\$147,868.61	\$41,164.15	1
33,072.89			33,072.89	638.00	48,525.28		49,163.28		2
16,288.09	117.04	4,929.36	21,334.49	195.00	2,883.45	3,879.97	6,958.42		3
	4,715.00	3,884.58	8,599.58						4
3,700.00	27.00	2,140.10	5,867.10						5
11,411.77	52.28	729.67	12,193.72						6
6,084.07	27.00	10.93	6,122.00						7
311.50			311.50						8
		417.34	417.34						9
									10
									11
466.86	28.15	19,242.31	19,737.32	243.75	10,304.27	3,688.80	14,236.82	6,192.00	12
	20.00		20.00		2,521.80	1,215.00	3,736.80		13
	117.50		117.50	6,759.37			6,759.37	1,100.00	14
					968.50		968.50		15
				253.82	996.52	542.36	1,792.70	1,226.62	16
		113.00	113.00		1,353.00	1,158.00	2,511.00		17
283.00			283.00		1,758.21	1,318.60	3,076.81		18
	5,763.04		5,763.04		1,304.50	500.00	1,804.50	554.00	19
					808.20	895.00	1,703.20		20
					1,780.00	2,206.89	3,986.89		21
				775.50					22
3,044.37		14.00	3,058.37	904.52	958.12		1,733.62		23
225.00			225.00		1,435.58	1,944.01	4,283.91	2,354.34	24
				1,749.77	341.50	3.00	2,094.27	1,307.00	25
				3,176.89			3,176.89	3,741.20	26
									27
452.75	3,000.00		452.75	1,057.00	749.00	285.31	2,091.31		28
1,333.98			4,333.98		2,141.36	1,525.95	3,667.31	8,177.48	29
590.91			590.91			2,849.01	2,849.01	5,044.03	30
				325.00	1,968.25	3,041.55	5,334.80	1,138.40	31
615.42			615.42						32
						1,795.35	1,795.35		33
					70.00		70.00		34
				50.00	1,673.72		1,673.72	2,077.20	35
	5.25		5.25						36
		307.00	307.00				50.00		37
		36.05	36.05		1,409.75		1,409.75	580.00	38
		100.00	100.00						39
670.00			670.00						40
		2.00	2.00		585.00	1,554.00	2,139.00	1,116.64	41
				1,703.70	1,502.50		3,206.20	535.08	42
		75.00	75.00			87.20	87.20		43
									44
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REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928; 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					46.60
60	Hampton					
61	Vinton					
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	269.20			269.20	
95	Rock Rapids		610.70		610.70	
96	Dyersville	1,456.25			1,456.25	
97	Ida Grove					
98	Villisca					
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					

GENERAL TABLES—CITIES

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POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1927—Continued

[illegible]

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-E—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928;

No. in order of population	Cities	Receipts Municipal Industries			Receipts—General Bonds		
		Total hospitals	Total miscellaneous	Total all municipal industry receipts	Par value	Premium	Accrued interest
	Grand Total.....	\$42,297.60	\$197,606.19	\$5,280,471.43	\$1,345,401.17	\$28,614.53	\$ 7,167.15
1	Des Moines.....		25,265.78	124,149.23	290,000.00	2,200.00	924.38
2	Sioux City.....		25,837.94	356,190.39			
3	Davenport.....		19.16	94,267.58			
4	Cedar Rapids.....		33,024.87	254,537.19	540,000.00	24,013.00	3,858.12
5	Dubuque.....		1,137.68	191,294.85			
6	Council Bluffs.....			255,510.48	70,000.00	2,198.00	700.00
7	Waterloo.....		180.11	167,585.33	25,684.04		
8	Clinton.....			1,111.96	80,800.00		
9	Burlington.....		83,969.42	85,455.26			
10	Ottumwa.....		398.52	151,059.94	40,700.00		325.60
11	Mason City.....		51.80	100,323.80			
12	Ft. Dodge.....			112,187.07			
13	Marshalltown.....			1.69			
14	Muscatine.....			264,221.05			
15	Iowa City.....			4,565.04	8,000.00		516.49
16	Keokuk.....		26.46	11,852.52			
17	Boone.....			84,120.65			
18	Ft. Madison.....			2,600.66			
19	Oskaloosa.....			62,778.76			
20	Ames.....			239,159.26			
21	Centerville.....			888.26			
22	Creston.....			2,624.00	37,200.00		235.44
23	Oelwein.....			28,050.83	68,300.00	12.00	131.97
24	Newton.....		9,700.46	162,374.96			
25	Cedar Falls.....	21,314.53	6.16	166,734.81			
26	Webster City.....			161,450.94			
27	Charles City.....			21,471.09	11,946.19		
28	Fairfield.....		644.82	34,827.11			
29	Perry.....			20,486.82			
30	Red Oak.....			29,678.87			
31	Atlantic.....			118,985.36			
32	Shenandoah.....			23,643.13	5,100.00	10.00	68.71
33	Chariton.....			24,679.39			
34	Albia.....		240.00	13,015.15			
35	Estherville.....			90,699.02			
36	Cherokee.....			19,645.23			
37	Spencer.....			125,422.94			
38	Clarinda.....			29,367.52			
39	Grinnell.....			36,944.06	60,000.00	140.00	267.49
40	Le Mars.....			831.42			
41	Marion.....			1,795.35			
42	Carroll.....			21,766.43			
43	Mt. Pleasant.....		7,458.42	96,002.59			
44	Valley Junction.....			16,012.83			
45	Washington.....			17,236.81			
46	Missouri Valley.....			12,968.67			
47	Eagle Grove.....		1.45	9,653.93	1,705.90		
48	Decorah.....			10,962.79			
49	Iowa Falls.....		5.00	14,333.20			
50	Algona.....			81,233.61			
51	Storm Lake.....			18,532.35			
52	Knoxville.....			27,408.00			
53	Maquoketa.....			26,904.29	6,200.00		
54	Waverly.....			82,631.21			
55	Belle Plaine.....			7,591.18			
56	Indianola.....			76,354.21			
57	Manchester.....			8,987.90			
58	Denison.....			73,588.15			

GENERAL TABLES—CITIES

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POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1927

Bond Receipts										No. in order of population
Total general bonds	Receipts—Municipal Industry Bonds				Receipts—Special Assessment Bonds					
	Par value	Premiums	Accrued interest	Total municipal industry bonds	Par value	Premium	Accrued interest	Total special assessment bonds		
\$ 1,381,182.85	\$ 878,963.74	\$11,497.50	\$ 3,487.29	\$ 893,948.53	\$23,278.35		\$ 18.54	\$23,296.89	1	
293,124.38	227,763.74			227,763.74					2	
	100,000.00	1,530.00	609.40	102,139.40					3	
567,871.12	150,000.00	380.00	243.60	150,623.60					4	
	217,000.00	7,951.50	818.88	225,770.38	13,600.00		6.78	13,606.78	5	
72,898.00									6	
25,684.04									7	
80,800.00									8	
	70,000.00	105.00	685.91	70,790.91					9	
41,025.60			25.00	25.00					10	
									11	
									12	
									13	
8,516.49							11.76	11.76	14	
									15	
									16	
									17	
									18	
									19	
									20	
37,435.44									21	
68,443.97	100,000.00	1,365.00	977.12	102,342.12					22	
									23	
									24	
11,946.19									25	
									26	
									27	
									28	
									29	
									30	
5,178.71									31	
									32	
									33	
									34	
									35	
									36	
									37	
60,407.49									38	
									39	
									40	
									41	
									42	
									43	
									44	
									45	
1,705.90									46	
									47	
									48	
									49	
									50	
6,200.00									51	
									52	
									53	
									54	
									55	
									56	
									57	
									58	

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-E—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928; BALANCE

No. in order of population	Cities	Receipts Municipal Industries			Receipts—General Bonds		
		Total hospitals	Total miscellaneous	Total all municipal industry receipts	Par value	Premium	Accrued interest
59	Independence			70,451.91			
60	Hampton		101.65	11,303.40			
61	Vinton			73,132.54			
62	Jefferson			10,246.02			
63	Cresco			9,164.93	13,000.00		126.75
64	Pella			68,952.08			
65	Winterset			48,781.20			
66	Sheldon		151.16	14,010.07			
67	Osage	20,983.07		31,013.38			
68	Clear Lake			5,526.83			
69	Eldora			7,119.25			
70	Mystic			55.00			
71	Harlan			58,341.58			
72	Nevada			13,342.70	50,000.00		
73	Clarion			8,064.88			
74	Osceola		134.00	6,883.47			
75	Emmetsburg			8,203.09			
76	Sac City			8,256.46			
77	Waukon			6,364.30			
78	Tama			7,077.89			
79	Glenwood		45.75	9,105.98			
80	Hawarden			49,192.82			
81	Colfax			4,822.49			
82	Bettendorf						
83	New Hampton			46,227.59			
84	Anamosa			6,356.06	11,687.92	25.00	
85	Bloomfield			51,703.55			
86	Sigourney		45.53	6,081.51			
87	Humboldt			5,668.41			
88	Monticello		1,279.87	9,249.96			
89	Lake City			6,409.00			
90	Rockwell City			11,260.10			
91	Madrid			4,449.14			
92	Audubon			8,316.30			
93	Marengo			8,245.75	10,000.00	16.53	
94	Tipton			37,721.80			
95	Rock Rapids			77,858.05			
96	Dyersville			6,049.45			
97	Ida Grove			5,325.88			
98	Villisca			4,469.89			
99	Onawa		7,642.47	62,326.50			
100	Bedford		225.96	5,864.35			
101	Forest City			6,525.47	10,077.12		
102	Eldon			24,945.70			
103	De Witt			4,950.30			
104	Leon			7,226.90			
105	Hamburg			3,741.25			
106	Corning			6,911.95	2,500.00		
107	Seymour		11.75	23,476.87			
108	Toledo			7,825.84	2,500.00		12.20
109	What Cheer			2,798.02			
110	Stuart			20,316.45			

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POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1927—Continued

[illegible]

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-F—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928:

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
	Grand Total	\$ 181,675.37	\$ 23,857.60	\$ 825,921.03
1	Des Moines			
2	Sioux City		5,162.49	38,202.73
3	Davenport		11,588.78	2,499.90
4	Cedar Rapids		1,743.35	
5	Dubuque			
6	Council Bluffs			60,154.36
7	Waterloo	95,000.00		318,492.87
8	Clinton		92.44	66,372.73
9	Burlington			991.33
10	Ottumwa			113,070.39
11	Mason City			57.50
12	Ft. Dodge	75,400.00		1,350.00
13	Marshalltown		587.18	
14	Muscatine			3,487.94
15	Iowa City			
16	Keokuk			
17	Boone		199.40	
18	Ft. Madison			
19	Oskaloosa			475.00
20	Ames		350.32	267.16
21	Centerville			
22	Creston			
23	Oelwein			
24	Newton			
25	Cedar Falls		2,462.50	941.47
26	Webster City			
27	Charles City			1,027.50
28	Fairfield			
29	Perry			1,689.37
30	Red Oak			
31	Atlantic			5,972.10
32	Shenandoah			
33	Chariton		223.22	
34	Albia			
35	Estherville			
36	Cherokee			
37	Spencer			
38	Clarinda		684.86	
39	Grinnell			52.50
40	Le Mars			
41	Marion			
42	Carroll			
43	Mt. Pleasant			
44	Valley Junction			6,451.10
45	Washington	1,210.00		172.35
46	Missouri Valley			14,975.00
47	Eagle Grove			
48	Decorah			.43
49	Iowa Falls			
50	Algona			
51	Storm Lake			135.00
52	Knoxville			69,283.33
53	Maquoketa			5,000.00
54	Waverly			
55	Belle Plaine			
56	Indianola			5,606.66
57	Manchester			37.47
58	Denison			
				77,912.37

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1927

Total receipts—bonds, loans and miscel- laneous	Overdrafts; Warrants Outstanding March 31, 1928; Balance April 1, 1927 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstanding	Balances April 1, 1927	Grand total for year	
\$ 3,329,882.27	\$ 3,924.81	\$ 26,375,622.74	\$ 582,480.38	\$ 7,261,096.02	\$ 34,223,123.95	
564,253.34		3,582,833.81	111,675.53	504,338.59	4,288,847.93	1
116,228.08		1,938,345.68		461,015.49	2,399,361.17	2
1,743.35		1,726,120.55	3,287.04	811,400.04	2,540,808.23	3
718,494.72		1,857,983.25	591.13	245,992.03	2,104,566.41	4
299,531.52		1,426,511.82	25,910.91	170,806.88	1,623,229.61	5
486,390.87		1,364,313.24	42,472.27	346,071.41	1,752,856.92	6
92,149.21		1,006,495.02	13,026.29	189,652.81	1,209,174.12	7
81,791.33		726,808.16	51,231.51	178,030.43	956,070.10	8
183,861.30		826,020.55	785.80	164,595.73	991,402.08	9
41,108.10		512,867.65	1,997.58	60,754.58	575,619.81	10
76,750.00		559,068.45	18,960.86	214,114.55	792,143.86	11
587.18		495,406.51	19,092.14	94,946.32	609,444.97	12
3,487.94		228,286.03	75.54	33,880.61	262,242.18	13
		544,451.82	2,321.70	185,893.74	732,667.26	14
8,528.25		380,300.37	3,726.91	80,644.77	464,672.05	15
199.40		243,126.88		49,671.09	256,798.87	16
		316,888.07	6,162.99	49,916.31	372,967.37	17
475.00		156,053.95	84.11	39,521.56	195,659.62	18
617.48		235,613.73	2,766.99	124,900.78	363,281.50	19
		372,934.03	80.55	121,274.48	494,289.06	20
		86,382.17	74.34	25,907.46	112,363.97	21
37,435.44		128,059.29	84.56	40,507.59	168,651.44	22
68,443.97		178,941.93	39,249.44	82,288.69	300,480.06	23
105,746.09		423,816.81	58,559.23	78,640.05	561,016.09	24
		241,905.50	3,265.97	56,780.39	301,951.86	25
1,027.50		203,031.09	631.88	74,825.31	278,488.28	26
11,946.19		126,511.99	307.44	33,535.63	160,355.06	27
1,689.37		97,409.71	69.04	39,238.93	136,717.68	28
		95,128.12	3,918.47	6,981.27	106,027.86	29
5,972.10		108,091.97	1,035.46	56,435.83	165,563.26	30
		174,696.56	50.00	25,466.63	200,213.19	31
5,401.97		106,548.12	321.22	20,502.98	127,372.32	32
		64,122.48	54.03	37,827.75	102,004.26	33
		76,408.76	25.30	29,858.28	106,292.34	34
		223,449.77	33.31	162,964.06	386,447.14	35
		111,639.55	440.73	46,587.93	158,668.21	36
684.86		176,295.04	5,205.43	29,890.48	211,390.95	37
52.50		76,801.43		16,802.77	93,604.20	38
60,407.49		188,269.55	252.28	35,347.15	223,868.98	39
		74,651.02	12,000.77	21,877.23	108,529.62	40
		49,290.65	27.81	30,052.20	79,370.66	41
		102,416.01	346.01	24,815.28	127,577.30	42
6,451.10		154,935.00	91.35	79,272.40	234,298.75	43
1,382.35	3,924.81	58,702.45	2,019.80	44,748.50	109,395.56	44
14,975.00		97,112.79	6.99	115,804.27	212,924.05	45
		59,167.39	2,214.39	20,174.98	81,556.76	46
1,706.33		59,952.64	1,364.12	19,480.44	80,797.20	47
		83,210.89	31.69	11,332.67	94,575.25	48
		64,045.04	209.14	40,589.85	104,844.03	49
135.00		155,765.18	19.00	132,149.69	287,933.87	50
69,283.33		182,389.05	80.01	29,673.29	212,142.35	51
5,000.00		87,834.89	13,211.19	38,162.24	139,208.32	52
6,200.00		70,705.37	125.21	29,390.42	100,221.00	53
		128,164.32		42,280.82	180,445.14	54
5,606.66		46,312.62	313.11	41,288.11	87,913.84	55
37.47		111,955.03	10,563.39	38,917.40	161,435.82	56
		64,313.69		7,382.23	71,695.92	57
77,912.37		225,318.96	117.70	77,197.85	302,634.51	58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-F—CITIES—DATE OF INCORPORATION;
MARCH 31, 1928; BALANCE

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
59	Independence		226.80	
60	Hampton			12,000.00
61	Vinton			21.00
62	Jefferson			597.58
63	Cresco			6,000.00
64	Pella			532.95
65	Winterset			
66	Sheldon			
67	Osage			
68	Clear Lake			
69	Eldora			
70	Mystic			
71	Harlan			4.50
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	1,962.47		400.66
85	Bloomfield			8,132.16
86	Sigourney			
87	Humboldt			1,088.96
88	Monticello	7,950.00		
89	Lake City			
90	Rockwell City			2,000.00
91	Madrid		240.20	
92	Audubon			
93	Marengo			
94	Tipton			
95	Rock Rapids			
96	Dyersville			
97	Ida Grove			
98	Villisca			
99	Onawa			355.00
100	Bedford			
101	Forest City			
102	Eldon			
103	De Witt			
104	Leon			
105	Hamburg			3.42
106	Corning			106.24
107	Seymour	152.90		
108	Toledo		296.02	
109	What Cheer			
110	Stuart			

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1927—Continued

Total receipts—bonds, loans and miscel- laneous	Overdrafts; Warrants Outstanding March 31, 1928; Balance April 1, 1927 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstanding	Balances April 1, 1927	Grand total for year	
226.80		98,929.40	955.75	58,027.45	157,912.69	59
12,000.00		60,261.22	488.50	40,425.60	101,175.32	60
21.00		109,045.80		26,494.25	135,540.05	61
597.58		75,595.82	27.00	21,248.99	96,871.81	62
19,126.75		67,860.34	12,138.17	13,165.59	93,164.10	63
532.95		158,403.13	36.53	18,748.95	177,188.61	64
		121,233.57	478.98	69,550.82	191,263.37	65
		70,709.47	8,737.25	341.91	79,788.63	66
		89,878.09	121.01	42,760.75	132,759.85	67
		50,389.35	20,396.91	40,188.52	110,974.78	68
		43,787.14		23,330.42	67,117.56	69
4.50		6,396.84	2,665.70	1,908.79	10,971.33	70
		122,858.80		26,678.46	149,537.26	71
50,000.00		87,291.20	6,167.45	12,504.05	105,962.70	72
		69,378.87	2,000.00	19,400.55	90,779.42	73
14,493.38		53,405.56	294.05	14,634.57	68,334.18	74
		54,669.63	5,646.16	67,065.54	127,381.33	75
		43,091.88		33,577.69	76,669.57	76
		57,041.69	208.29	6,075.18	63,325.16	77
		53,783.32	825.50	15,901.86	70,510.68	78
		36,319.41	1,347.92	17,685.50	55,352.83	79
		99,022.86		13,586.09	112,608.95	80
		39,487.64	1,139.88	4,431.71	45,059.23	81
		35,463.83		21,664.47	57,128.30	82
		78,766.08	1,300.00	25,099.18	105,165.26	83
14,078.05		56,245.87	237.05	8,910.61	65,393.57	84
8,132.16		84,462.83	11,426.55	24,552.91	120,442.30	85
		38,628.25	8,048.52	9,129.60	55,806.37	86
1,088.96		26,170.27	6.25	35,564.93	61,741.45	87
7,950.00		50,666.47	63.55	8,004.37	58,734.39	88
		42,607.08	1,454.38	13,920.36	57,981.82	89
2,000.00		46,430.88	2,046.61	19,232.06	67,709.55	90
240.20		27,744.63	12,277.74	13,117.12	53,139.49	91
		48,846.92		61,466.53	110,313.45	92
10,016.53		51,321.30	1,512.50	16,411.89	69,245.69	93
		79,133.96	352.90	33,265.92	112,752.78	94
		129,942.82	941.63	93,606.14	224,490.59	95
		26,768.05		5,923.22	32,691.27	96
		46,658.52	400.00	23,530.34	70,588.86	97
6,185.80		47,046.70		20,479.86	67,526.56	98
355.00		91,653.43	230.70	50,424.99	142,309.12	99
2,236.59		65,953.76	2,187.87	46,627.00	114,768.63	100
10,077.12		49,043.46	1,700.80	22,428.12	73,172.38	101
		39,354.85		6,497.09	45,851.94	102
		33,934.01	1,801.75	16,299.58	52,035.34	103
		23,264.81	3,608.73	42,661.26	69,534.80	104
3.47		20,546.32	3,887.71	17,313.77	41,747.80	105
2,606.24		34,029.36		28,814.29	62,843.65	106
1,408.86		41,606.82	3,900.83	6,149.81	51,657.46	107
2,808.25		61,580.13	849.00	9,804.81	72,234.01	108
		12,433.37		5,794.61	18,228.03	109
		42,293.84		30,265.61	72,559.46	110

REPORT OF MUNICIPAL FINANCES

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

No., in order of population	Cities	General Government Expenditures					
		City Officials				Total legal services	Total audits and examinations
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials		
	Grand Total	\$681,682.42	\$11,156.56	\$58,984.95	\$751,823.93	\$44,052.64	\$19,696.29
1	Des Moines	99,433.19			99,433.19	1,618.21	802.08
2	Sioux City	41,200.00		8,708.27	49,908.27		
3	Davenport	45,121.36		10,240.79	55,362.15		1,319.87
4	Cedar Rapids	66,173.42	1,467.77	2,603.99	70,245.18	5,420.75	
5	Dubuque	24,489.35	655.97	3,679.05	28,824.37		
6	Council Bluffs	29,113.10	2,302.92	609.61	32,025.63	852.80	759.95
7	Waterloo	24,326.44			24,326.44		677.87
8	Clinton	14,373.84			14,373.84	573.18	754.92
9	Burlington	15,650.50		399.98	16,050.48	5,136.32	585.80
10	Ottumwa	26,086.77			26,086.77		623.09
11	Mason City	20,726.66	1,590.91	1,020.66	23,338.23	1,760.00	1,193.06
12	Ft. Dodge	10,850.00			10,850.00	100.00	318.57
13	Marshalltown	6,889.28			6,889.28		490.34
14	Muscatine	15,562.46		21,129.20	36,691.66	957.61	631.65
15	Iowa City	20,097.07		1,779.94	21,877.01		
16	Keokuk	15,330.04			15,330.04	5,315.86	218.04
17	Boone	9,603.73	2,007.58		11,611.31		487.93
18	Ft. Madison	10,577.25			10,577.25	807.50	531.12
19	Oskaloosa	8,025.59	98.00	1,264.71	9,388.30		439.04
20	Ames	5,376.22	1,207.08	4,309.05	10,892.35		
21	Centerville	3,300.00			3,300.00	140.00	
22	Creston	5,114.48		10.00	5,124.48		
23	Oelwein	4,724.86		612.13	5,336.99	2,555.62	369.34
24	Newton	4,186.30			4,186.30	2,376.71	1,401.52
25	Cedar Falls	3,384.00			3,384.00		52.24
26	Webster City	1,773.42			1,773.42	235.00	389.97
27	Charles City	5,224.50		180.23	5,404.73		
28	Fairfield	1,564.50			1,564.50		271.05
29	Perry	2,025.00	75.00	44.25	2,144.25	843.70	438.90
30	Red Oak	1,454.47			1,454.47	458.80	
31	Atlantic	2,588.02			2,588.02		
32	Shenandoah	3,603.00			3,603.00	409.50	29.70
33	Chariton	3,875.00			3,875.00	3,100.00	610.59
34	Albia	2,292.00	170.90	46.24	2,509.14		
35	Estherville	3,102.02			3,102.02		
36	Cherokee	2,440.00		431.00	2,871.00	60.66	452.00
37	Spencer	3,015.00			3,015.00		
38	Clarinda	5,024.00			5,024.00		312.74
39	Grinnell	4,407.25			4,407.25		260.10
40	Le Mars	1,930.00			1,930.00		283.42
41	Marion	1,627.10			1,627.10		
42	Carroll	2,520.00		113.00	2,633.00		309.19
43	Mt. Pleasant	3,346.00		14.74	3,360.74	600.00	454.25
44	Valley Junction	1,073.50			1,073.50		
45	Washington	4,468.80			4,468.80		
46	Missouri Valley	5,542.24			5,542.24	255.52	199.29
47	Eagle Grove	4,261.00			4,261.00	14.30	
48	Decorah	1,758.00			1,758.00		40.00
49	Iowa Falls	1,793.12			1,793.12	150.00	252.14
50	Algona	763.00			763.00		577.66
51	Storm Lake	1,821.00	1,191.59	1,214.40	4,226.99	181.50	
52	Knoxville	1,630.30			1,630.30		455.73
53	Maquoketa	937.00	20.00		957.00		342.93
54	Waverly	721.00	179.54		900.54	100.00	209.81
55	Belle Plaine	3,078.31	173.46		3,251.77	1,244.00	
56	Indianola	982.20			982.20		25.00
57	Manchester	1,623.00			1,623.00		130.87
58	Denison	1,738.00			1,738.00	32.98	
59	Independence	1,180.00			1,180.00	75.00	

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

General Government Expenditures									No. in order of population
Total printing and stationery	Election Expenses				City Hall and Other Buildings				
	Salaries and wages	Betterment or outlay	Miscellaneous	Total election expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total city hall and other buildings	
\$91,046.53	\$40,102.93	\$1,391.33	\$23,967.53	\$65,462.79	\$51,825.30	\$61,927.80	\$97,975.75	\$211,728.85	
17,685.80	16,306.03		9,293.82	25,599.85		7,702.06		7,702.06	1
2,087.68			1,661.33	1,661.33	13,110.90	3,058.92	19,204.56	35,374.38	2
7,097.83	627.00		679.28	1,306.28	6,393.41	1,448.82	6,179.64	14,021.87	3
3,894.08	3,324.05		583.65	3,908.60	2,074.61	742.69	1,079.42	3,896.72	4
3,334.96	1,350.00		312.70	1,662.70	2,121.37	1,490.69	4,909.61	8,521.67	5
2,449.15	3,025.70		2,248.55	5,274.25	3,990.25	1,590.22	230.18	5,810.65	6
1,868.65			19.75	19.75	1,540.00	118.30	2,513.22	4,171.52	7
1,612.29	1,530.90		668.66	2,199.56		5,379.15	771.44	6,150.59	8
1,751.87	599.00		476.67	1,076.67	2,400.00	4,818.93	2,344.39	9,663.32	9
3,359.11	2,015.79		506.63	2,522.42		284.30		284.30	10
328.54	526.25		231.40	757.65		1,181.37	2,103.36	3,284.73	11
2,028.07			31.24	31.24		1,294.88	3,106.04	4,400.92	12
960.29	907.50		430.71	1,338.21			1,059.29	1,059.29	13
2,916.90			1,783.34	1,783.34	1,145.00		2,484.06	3,629.06	14
1,890.91	561.16		287.23	848.39	1,320.00		2,753.89	4,073.89	15
1,113.54	1,281.00	636.58		1,917.58		1,980.00		1,980.00	16
1,285.41	295.46		84.86	380.32	840.00		962.27	1,802.27	17
1,525.06	767.68		209.75	977.42	237.59	3,348.18		3,585.77	18
499.23	501.01		97.90	598.91	1,030.00	18.12	558.66	1,606.78	19
1,576.12	160.09			160.09	1,653.03		2,189.86	3,842.89	20
456.76	416.39		311.30	727.69		187.75	1,368.11	1,555.86	21
553.66	410.36		210.66	621.02			90.79	90.79	22
1,469.01	296.48		78.20	374.68	1,914.00		1,484.73	3,398.73	23
1,160.06	580.00			580.00	1,118.13			1,118.13	24
274.45	520.29		164.44	685.73		876.31	133.86	1,010.17	25
327.71	181.80			181.80	515.00	1,200.83	1,153.11	2,868.94	26
315.44	256.84		153.35	410.19			114.58	114.58	27
1,236.13	259.54		81.57	341.11		458.51	372.19	830.70	28
584.02		314.42		314.42		821.94	15,000.00	15,821.94	29
829.51	90.35		44.52	134.87	522.12	480.00	202.27	1,204.39	30
606.09	125.50		93.35	218.85		2,010.87	929.48	2,940.35	31
660.01	60.00		121.42	181.42		24.09	95.09	119.18	32
174.45						495.00		495.00	33
569.94	93.00		21.50	114.50	165.35	239.39	616.80	1,021.54	34
399.68			234.28	234.28			771.60	771.60	35
560.67	70.50		57.09	127.59			1,911.48	1,911.48	36
734.25									37
324.18	75.00		7.50	82.50		556.08	488.01	1,044.09	38
460.70	93.00		76.88	169.88	176.70	78.10	500.57	755.37	39
367.87	97.50		6.15	103.65		473.66	511.15	984.81	40
152.27	140.00		64.30	204.30		97.47	173.63	271.10	41
551.54			524.80	524.80		642.04		642.04	42
1,101.14	142.05			142.05					43
194.21							147.97	147.97	44
246.72	90.50	62.40		152.90		1,041.49	261.00	1,302.49	45
21.50			75.50	75.50		367.48	2,431.94	2,799.42	46
578.31	92.25		21.32	113.57		320.98	900.19	1,311.17	47
705.87			219.63	219.63		117.07	396.09	513.16	48
202.32			12.43	12.43		467.30	498.28	965.58	49
675.18									50
386.29	73.00		14.15	87.15	81.75			81.75	51
313.63	70.50		59.96	130.46		273.94		273.94	52
433.72	58.10		22.00	80.10	2,263.48	80.44		2,343.92	53
228.68	106.50	128.50		235.00		210.92		210.92	54
256.41	71.25		71.08	142.33		64.54	161.75	226.29	55
227.57	85.50	69.64		155.14	5.75	30.64		36.39	56
396.79	61.50		67.27	128.77		408.92	289.66	698.58	57
83.65						481.17	609.00	1,090.17	58
337.77			8.00	8.00	420.00	2.00	42.00	464.00	59

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

No. in order of population	Cities	General Government Expenditures					
		City Officials				Total legal services	Total audits and examinations
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials		
60	Hampton	3,351.89			3,351.89		267.11
61	Vinton	1,016.00			1,016.00		
62	Jefferson	1,888.00			1,888.00		
63	Cresco	3,300.00			3,300.00	1,125.00	
64	Pella	1,777.00			1,777.00		
65	Winterset	2,040.00			2,040.00		243.30
66	Sheldon	1,500.30			1,500.30	25.00	357.90
67	Osage	3,145.44			3,145.44		
68	Clear Lake	796.00			796.00	933.80	
69	Eldora	1,240.00			1,240.00		
70	Mystic	590.00		36.51	626.51		
71	Harlan	2,012.00			2,012.00		
72	Nevada	1,147.41		34.00	1,181.41		
73	Clarion	2,113.50			2,113.50	252.53	
74	Osceola	1,087.75			1,087.75	100.00	
75	Emmetsburg	841.00		25.97	866.97	407.28	38.00
76	Sac City	2,445.00			2,445.00	173.50	20.00
77	Waukon	1,692.00			1,692.00		40.00
78	Tama	781.73			781.73		
79	Glenwood	565.00		54.86	619.86		161.33
80	Hawarden	1,052.50			1,052.50	85.00	
81	Colfax	900.00		12.25	912.25		
82	Bettendorf	771.00		36.00	807.00	227.00	
83	New Hampton	151.00		17.07	168.07	603.00	537.28
84	Anamosa	1,461.00			1,461.00		
85	Bloomfield	2,700.00			2,700.00	100.00	
86	Sigourney	1,054.20			1,054.20	300.00	
87	Humboldt	507.00			507.00	101.75	
88	Monticello	1,946.00			1,946.00	300.00	
89	Lake City	568.83		.65	569.48		
90	Rockwell City	505.00			505.00	200.00	
91	Madrid	780.26			780.26	75.00	
92	Audubon	347.00			347.00		
93	Marengo	525.00		24.41	549.41		
94	Tipton	1,929.00		218.00	2,147.00	305.00	50.00
95	Rock Rapids	655.50			655.50		17.50
96	Dyersville	633.00		13.70	646.70	1,262.92	
97	Ida Grove	2,905.32			2,905.32		
98	Villisca	1,963.00			1,963.00		
99	Onawa	1,073.50			1,073.50	387.77	202.90
100	Bedford	729.00			729.00	55.00	
101	Forest City	886.00			886.00	50.00	
102	Eldon	728.45			728.45	111.47	
103	De Witt	1,205.00	15.84	100.29	1,321.13	25.00	
104	Leon	2,725.00			2,725.00		
105	Hamburg	541.08			541.08	1,103.10	39.20
106	Corning	908.00			908.00	343.00	
107	Seymour	566.00			566.00	25.00	20.00
108	Toledo	1,366.80			1,366.80		
109	What Cheer	459.30			459.30		
110	Stuart	912.00			912.00		

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—
TOTAL

General Government Expenditures										No. in order of population
Total printing and stationery	Election Expenses				City Hall and Other Buildings					
	Salaries and wages	Betterment or outlay	Miscellaneous	Total election expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total city hall and other buildings		
461.91	100.37			100.37	515.04			515.04	60	
311.43	18.00		51.09	69.09		73.52		73.52	61	
182.77			30.00	30.00		147.96	927.42	1,075.38	62	
565.36			14.00	14.00		568.67		568.67	63	
320.77	224.41			224.41		865.52		865.52	64	
229.59	37.70		40.34	78.04		268.59	80.74	349.33	65	
354.39	113.40		94.19	207.59	54.53	144.32	100.72	299.57	66	
241.05	79.50		17.00	96.50		20.66	33.63	54.29	67	
244.58	75.00		111.31	186.31			191.46	191.46	68	
66.35							322.18	322.18	69	
111.41						151.26	45.11	196.37	70	
228.15			17.13	17.13		146.56	546.85	693.41	71	
447.35			25.05	25.05	120.80		387.00	507.80	72	
255.99	89.00		43.16	132.16		48.63	183.19	231.82	73	
319.95	79.55			79.55		47.25		47.25	74	
226.82			21.27	21.27		331.35	954.28	1,285.63	75	
401.56	81.40			81.40	1,414.58			1,414.58	76	
284.55	60.00		41.00	101.00		1,171.28	91.97	1,263.25	77	
259.87			3.90	3.90			628.65	628.65	78	
135.79	56.40		37.20	93.60	604.90	2,704.43		3,399.33	79	
300.01	86.90		8.50	95.40	480.00		1,071.40	1,551.40	80	
144.30					150.00	105.00	94.23	349.23	81	
298.15			65.65	65.65	360.00	617.94		977.94	82	
786.43	116.53	43.10	31.10	190.73	416.65	111.00	30.92	558.57	83	
243.60	75.75		425.00	500.75			900.60	900.60	84	
145.60						131.00		131.00	85	
169.04			30.68	30.68		747.58	1,329.90	2,077.48	86	
145.75					157.80		260.17	417.97	87	
564.73			30.91	30.91		222.05	270.03	492.08	88	
153.18					1,140.43	1,036.81		2,177.24	89	
423.76						1,572.57	56.70	1,629.27	90	
98.84						225.77		225.77	91	
265.08					1,200.00		2,423.09	3,623.09	92	
125.83	74.00		15.59	89.59		651.91	326.00	977.91	93	
77.55			20.36	20.36					94	
418.27						182.35		182.35	95	
164.10			54.00	54.00			526.88	526.88	96	
166.87		33.28		33.28			1,410.94	1,410.94	97	
153.38					82.13	268.83		350.96	98	
			22.63	22.63					99	
27.00			27.02	27.02		70.85	31.49	102.34	100	
235.25	35.10		46.96	82.06		70.10	113.03	183.13	101	
202.84						146.47	8.50	154.97	102	
100.32						24.12	64.13	88.25	103	
		74.50		74.50					104	
182.28	60.00	28.91		88.91		477.37		477.37	105	
508.39	54.00		61.51	115.51		218.43		218.43	106	
230.69	58.50		28.83	87.33		621.98	119.41	741.39	107	
351.04	70.20		7.00	77.20			80.25	80.25	108	
55.89			81.62	81.62			169.66	169.66	109	
244.07	60.00		33.41	93.41		770.11		770.11	110	

REPORT OF MUNICIPAL FINANCES

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

No. in order of population	Cities	General Government				
		Municipal League			Other Expense	
		Dues	Other expense	Total municipal league	Salaries and wages	Betterment or outlay
	Grand Total	\$ 2,430.00	\$ 1,954.52	\$ 4,384.52	\$29,434.22	\$ 448,591.47
1	Des Moines	60.00		60.00		60.00
2	Sioux City	60.00	43.57	103.57		1,200.00
3	Davenport	60.00	100.72	160.72	2,400.00	
4	Cedar Rapids	50.00		50.00		439,530.89
5	Dubuque	50.00		50.00		
6	Council Bluffs	50.00	2.80	52.80		
7	Waterloo	50.00		50.00		
8	Clinton	40.00	122.69	162.69	529.69	1,549.06
9	Burlington	40.00	44.50	84.50	1,643.15	
10	Ottumwa	40.00	36.48	76.48		
11	Mason City	40.00		40.00		175.28
12	Ft. Dodge	40.00	24.36	64.36	8,825.63	70.00
13	Marshalltown	40.00		40.00	5,027.86	
14	Muscatine	40.00	48.06	88.06		
15	Iowa City	40.00		40.00		
16	Keokuk	40.00		40.00	3,201.53	1,769.20
17	Boone	40.00	20.00	60.00		
18	Ft. Madison	40.00	101.80	141.80		
19	Oskaloosa	30.00	84.63	114.63	27.80	333.00
20	Ames	30.00	22.86	52.86		
21	Centerville	30.00		30.00		
22	Creston	30.00		30.00		
23	Oelwein	30.00		30.00		
24	Newton	30.00		30.00		
25	Cedar Falls	30.00		30.00		
26	Webster City	30.00	32.00	62.00		
27	Charles City	30.00		30.00		
28	Fairfield	30.00	15.00	45.00		
29	Perry	30.00	15.00	45.00		
30	Red Oak	30.00	342.86	372.86	35.55	791.63
31	Atlantic	30.00	35.73	65.73		
32	Shenandoah	30.00		30.00		69.71
33	Chariton	30.00		30.00		
34	Albia	30.00		30.00		279.95
35	Estherville	30.00		30.00		
36	Cherokee	30.00		30.00		
37	Spencer	20.00		20.00		
38	Clarinda	20.00		20.00		
39	Grinnell	20.00		20.00		
40	Le Mars	20.00		20.00	10.80	71.37
41	Marion	20.00	36.88	56.88		
42	Carroll	20.00		20.00		
43	Mt. Pleasant	20.00		20.00	5,181.23	
44	Valley Junction	20.00		20.00		
45	Washington	20.00		20.00		
46	Missouri Valley	20.00		20.00		
47	Eagle Grove		2.14	2.14		
48	Decorah	20.00	23.36	43.36		
49	Iowa Falls	20.00	10.00	30.00		
50	Algona	20.00		20.00		518.15
51	Storm Lake	20.00		20.00		
52	Knoxville	20.00		20.00		
53	Maquoketa					
54	Waverly	20.00	39.00	59.00		
55	Belle Plaine	20.00	52.34	72.34		
56	Indianola	20.00	16.90	36.90		
57	Manchester	10.00		10.00	49.50	363.18
58	Denison	20.00		20.00		
59	Independence	20.00		20.00		

GENERAL TABLES—CITIES

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ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

		Total general government	Municipal Industries				No. in order of population
			Water Works				
Miscellaneous	Total other expense		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
\$ 132,621.33	\$ 610,587.02	\$ 1,798,782.57	\$ 784,924.25	\$ 1,402,057.28	\$ 963,259.21	\$ 3,150,240.74	
35,097.71	35,097.71	187,998.90			290,706.25	290,706.25	1
4,582.53	5,782.53	94,917.76	101,230.52	115,097.37	72,252.73	288,580.62	2
	2,400.00	81,068.72					3
1,237.19	440,768.08	528,183.41	57,068.43	102,130.24	36,702.68	195,901.35	4
1,671.77	1,671.77	44,065.47	38,359.00	64,000.01	52,488.99	154,848.00	5
2,724.32	2,724.32	49,949.55	84,116.25	116,154.51	98,881.15	299,151.91	6
2,421.75	2,421.75	33,535.98	54,180.45	60,859.64	50,775.72	165,815.81	7
7,140.56	9,219.31	35,046.38					8
1,457.45	3,100.60	37,348.56			28,340.60	28,340.60	9
5,095.87	5,095.87	38,048.04	22,657.60	102,138.76	3,231.25	128,027.61	10
9,698.72	9,874.00	40,576.21	43,042.14	10,467.06	41,060.07	94,569.27	11
2,603.58	11,559.21	29,352.37	36,551.80	23,070.11	12,841.95	72,463.86	12
8,280.31	13,308.17	24,085.58					13
		46,698.28	16,205.49	18,260.82	18,381.08	52,847.99	14
		28,730.20			14,087.97	14,087.97	15
74.00	5,044.73	30,959.79		10,380.00	252.87	10,632.87	16
649.86	649.86	16,277.10	17,638.67	36,061.25		53,699.92	17
		18,145.93			8,845.32	8,845.32	18
1,921.60	2,282.40	14,929.29	15,259.08	15,653.95	20,298.51	51,211.54	19
431.59	431.59	16,955.90	17,688.13	48,051.40	3,533.05	69,272.58	20
		6,210.31			4,977.00	4,977.00	21
653.14	653.14	7,073.09			6,595.90	6,595.90	22
12,966.85	12,966.85	26,501.22	5,018.84	34,267.16	8,190.71	47,476.71	23
		10,852.72	20,664.66	148,379.88	758.90	169,803.44	24
6,858.06	6,858.06	12,326.65	10,813.27	24,637.10		35,450.37	25
655.86	655.86	6,462.70	4,982.23	1,764.00	4,705.89	11,452.12	26
51.04	51.04	6,340.98	2,782.89	733.00	8,048.85	11,564.74	27
		4,288.49	10,800.74	25,559.76	218.85	36,579.35	28
	827.18	21,347.27	5,476.56	7,338.44		12,815.00	29
		4,147.77	6,970.50	11,492.08	457.47	18,920.05	30
319.03	388.74	6,772.05	3,283.20	11,412.18	12,075.54	26,770.92	31
650.72	650.72	5,683.53	6,353.05	4,090.29	2,000.31	12,443.65	32
924.10	1,204.05	9,489.09	3,467.18	1,487.22	2,716.66	7,671.06	33
500.00	500.00	4,736.12	6,026.08	1,698.84	7,681.22	15,406.14	34
154.44	154.44	4,692.02	1,189.00	2,198.45	3,503.09	6,890.54	35
440.85	440.85	6,444.25	3,053.01	707.10	7,804.07	11,564.18	36
1,841.16	1,841.16	5,610.41	3,111.31	4,407.10	2,134.10	9,652.51	37
671.11	671.11	7,478.62	13,561.59			13,561.59	38
1,320.86	1,403.03	7,476.33	4,739.20	11,898.26	336.68	16,974.14	39
		3,726.63					40
73.00	73.00	2,347.77					41
	5,181.23	9,861.80	7,745.99	9,142.50	1,585.41	18,473.90	42
1,820.39	1,820.39	7,498.57	2,505.05	1,902.68	7,787.18	12,194.91	43
182.33	182.33	1,618.01	3,102.53	2,040.00	5,298.37	10,440.90	44
1,035.41	1,035.41	7,226.32	3,431.35	9,087.86	1,398.75	13,917.96	45
		8,895.61	1,664.28	12,301.36	307.32	14,272.96	46
		6,321.71	2,225.34	4,499.17	98.28	6,822.79	47
312.00	312.00	3,578.66	831.60	6,839.88		7,671.48	48
215.21	793.36	4,128.95	2,912.38	2,167.09	5,310.93	10,390.40	49
263.53	263.53	2,299.37	3,745.23	8,158.51	4,410.76	16,314.50	50
229.60	229.60	5,213.28	4,209.55	3,407.36	4,517.38	12,134.29	51
655.18	655.18	3,459.24	2,382.61	23,000.00	2,365.32	27,747.93	52
		4,216.67	5,810.05	1,982.89	118.60	7,911.54	53
391.36	391.36	2,348.65	2,365.80	14,038.62	1,561.72	17,966.14	54
		5,157.70	3,896.68	6,228.86	947.53	11,073.07	55
	412.68	1,848.98	3,538.91	17,395.64	796.13	21,730.68	56
264.00	264.00	3,252.01	2,460.00	7,821.82	2,342.76	12,624.58	57
29.86	29.86	2,994.66	1,256.15	18,024.80	8,311.51	27,592.46	58
1,505.27	1,505.27	3,590.04	12,374.85	40,508.41	4,567.52	57,450.78	59

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

No. in order of population	Cities	General Government				
		Municipal League			Other Expense	
		Dues	Other expense	Total municipal league	Salaries and wages	Betterment or outlay
60	Hampton	20.00		20.00		
61	Vinton	20.00	10.00	30.00	283.70	312.78
62	Jefferson	20.00		20.00		
63	Cresco	20.00		20.00		
64	Pella	20.00		20.00		
65	Winterset	20.00		20.00		
66	Sheldon				904.61	
67	Osage	20.00		20.00		
68	Clear Lake	20.00		20.00		
69	Eldora					
70	Mystic					
71	Harlan					683.54
72	Nevada	20.00		20.00		
73	Clarion	20.00	48.59	68.59		
74	Osceola					
75	Emmetsburg	20.00		20.00		
76	Sac City	20.00		20.00		
77	Waukon	20.00	10.00	30.00		
78	Tama	20.00		20.00		
79	Glenwood		5.00	5.00		29.55
80	Hawarden	20.00	23.49	43.49		
81	Colfax		110.00	110.00		
82	Bettendorf	20.00	95.00	115.00		459.18
83	New Hampton	20.00	200.00	220.00		325.00
84	Anamosa					
85	Bloomfield	20.00		20.00		
86	Sigourney	10.00		10.00		
87	Humboldt	20.00		20.00		
88	Monticello	20.00		20.00		
89	Lake City	20.00		20.00		
90	Rockwell City	20.00		20.00	1,313.17	
91	Madrid	20.00		20.00		
92	Audubon					
93	Marengo	30.00		30.00		
94	Tipton	30.00		30.00		
95	Rock Rapids	20.00	50.76	70.76		
96	Dyersville		93.00	93.00		
97	Ida Grove					
98	Villisca	10.00		10.00		
99	Onawa		20.00	20.00		
100	Bedford	20.00	5.00	25.00		
101	Forest City	20.00	10.00	30.00		
102	Eldon	10.00		10.00		
103	De Witt	20.00		20.00		
104	Leon					
105	Hamburg					
106	Corning	10.00		10.00		
107	Seymour	10.00		10.00		
108	Toledo	10.00		10.00		
109	What Cheer	10.00		10.00		
110	Stuart	10.00		10.00		

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—
TOTAL

		Total general government	Municipal Industries				No. in order of population
			Water Works				
Miscellaneous	Total other expense		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
50.00	50.00	4,766.32	9,762.03			9,762.03	60
	596.48	2,096.52	1,558.07	9,906.61		11,464.68	61
305.00	305.00	3,501.15	2,132.50	5,831.04	117.35	8,080.89	62
		5,593.03	1,059.49	2,041.35	2,767.64	5,868.48	63
577.52	577.52	3,785.22	5,515.17	18,653.09	1,506.27	25,674.53	64
125.00	125.00	3,085.26	970.75	6,930.44		7,901.19	65
1,221.00	2,125.61	4,870.36	4,157.37	1,402.15	4,274.58	9,834.10	66
		3,557.28	2,284.95	6,566.19	3,359.32	12,210.46	67
181.04	181.04	2,553.19	2,236.37	1,807.38	4,577.88	8,621.63	68
1,323.69	1,323.69	2,952.22	1,800.00		7,379.30	9,179.30	69
68.00	68.00	1,002.29					70
1,278.40	1,961.94	4,912.63	5,959.58	15,551.97	3,464.87	24,976.42	71
		2,181.61	3,870.98	20,678.87	3,690.96	28,240.81	72
		3,054.59		7,584.10	1,692.30	9,276.40	73
96.02	96.02	1,730.52	780.00	2,815.77		3,595.77	74
		2,865.97	2,776.35	303.79	2,169.22	5,249.36	75
		4,556.04	4,186.35			4,186.35	76
179.80	179.80	3,590.60	3,042.50	791.21	4,380.60	8,214.31	77
149.62	149.62	1,843.77	705.99	4,836.71		5,542.70	78
55.99	85.54	4,500.45	2,185.50	5,701.55		7,887.05	79
130.83	130.83	3,258.63					80
893.98	893.98	2,409.76	1,620.00	1,277.84	150.00	3,047.84	81
	459.18	2,949.92					82
121.53	446.53	3,510.61	1,534.37	2,177.21	4,725.69	8,437.27	83
148.35	148.35	3,254.30	2,436.65	2,956.96		5,393.61	84
258.56	258.56	3,355.16	858.20	1,301.89	1,367.40	3,527.49	85
94.58	94.58	3,735.98	151.03		5,231.66	5,382.69	86
60.76	60.76	1,253.23	1,674.40	232.51	1,017.17	2,924.08	87
		3,353.72	1,457.91	2,469.70	166.78	4,094.39	88
		2,919.90	1,624.70	1,074.91	41.48	2,741.09	89
	1,313.17	3,891.20	2,085.74	1,830.09	4,551.99	8,467.82	90
766.75	766.75	1,966.62	1,140.00	1,040.65		2,180.65	91
		4,235.17	1,530.00		8,249.34	9,779.34	92
34.72	34.72	2,007.46	661.88	17,685.08	3,749.52	22,096.48	93
300.00	300.00	2,929.91	3,390.95	5,905.84	310.15	9,606.94	94
		1,344.38	2,360.35	4,078.48		6,438.83	95
		2,747.60	1,057.40	3,415.01	1,633.64	6,106.05	96
2,286.81	2,286.81	6,803.22	1,277.60	636.17	1,315.26	3,229.03	97
165.75	165.75	2,643.09		3,896.89		3,896.89	98
774.68	774.68	2,481.48	945.10	1,541.68	2,400.00	4,886.78	99
		965.36	1,731.90	506.49	2,377.45	4,615.84	100
		1,466.44	2,072.07	778.69	1,674.20	4,524.96	101
		1,207.73	3,215.50	12,721.05	13.15	15,949.70	102
		1,554.70		273.04	4,248.45	4,521.49	103
		2,799.50		10,072.06		10,072.06	104
446.79	446.79	2,878.73	1,179.25	561.24		1,740.49	105
		2,103.33	3,942.67	2,824.93		6,767.60	106
44.12	44.12	1,724.53	3,225.92	1,333.34	80.99	4,640.25	107
		1,885.29	1,511.50	2,073.67	2,215.38	5,800.55	108
33.35	33.35	809.82	2,523.30	1,426.53		3,949.83	109
315.52	315.52	2,345.11	1,982.69	3,619.68	1,747.72	7,350.09	110

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

No. in order of population	Cities	Municipal Industries			
		Electric Light Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total electric light works
	Grand Total	\$ 383,413.32	\$ 718,489.21	\$ 524,129.55	\$ 1,626,032.08
1	Des Moines				
2	Sioux City				
3	Davenport				
4	Cedar Rapids				
5	Dubuque				
6	Council Bluffs				
7	Waterloo				
8	Clinton				
9	Burlington				
10	Ottumwa				
11	Mason City				
12	Ft. Dodge				
13	Marshalltown	249.00	815.27	10,226.61	11,290.88
14	Muscatine	40,951.94	55,820.37	43,435.98	146,208.29
15	Iowa City				
16	Keokuk				
17	Boone				
18	Ft. Madison			302.93	302.93
19	Oskaloosa				
20	Ames	47,775.46	55,913.54	104,606.34	208,295.34
21	Centerville				
22	Creston				
23	Oelwein				
24	Newton			2.50	2.50
25	Cedar Falls	23,030.57	76,866.42		99,896.99
26	Webster City	28,827.05	11,348.85	50,089.59	90,265.49
27	Charles City				
28	Fairfield				
29	Perry				
30	Red Oak				
31	Atlantic	22,606.19	50,505.71	3,163.76	76,275.66
32	Shenandoah				
33	Chariton				
34	Albia				
35	Estherville	12,736.00	3,379.97	5,008.14	21,124.11
36	Cherokee				
37	Spencer	18,106.98	48,298.91	40,209.10	106,614.99
38	Clarinda				
39	Grinnell				
40	Le Mars				
41	Marion				
42	Carroll				
43	Mt. Pleasant	9,175.95	30,503.44	28,936.22	68,615.61
44	Valley Junction				
45	Washington	625.00	943.66	152.50	1,721.16
46	Missouri Valley				
47	Eagle Grove				
48	Decorah				
49	Iowa Falls				
50	Algona	16,795.68	61,836.45	32,849.67	111,481.80
51	Storm Lake				
52	Knoxville				
53	Maquoketa	6,299.67	7,952.93	502.16	14,754.76
54	Waverly	11,196.75	27,058.15	15,138.06	53,392.96
55	Belle Plaine				
56	Indianola	16,243.56	46,858.99	4,257.45	67,360.00
57	Manchester				
58	Denison	16,713.54	10,087.86	31,468.20	58,269.60
59	Independence				

GENERAL TABLES—CITIES

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ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Municipal Industries								No. in order of population
Gas Works and Heating Plant				Markets and Public Scales				
Salaries and wages	Betterment or outlay	Miscellaneous	Total gas works and heating plant	Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales	
\$ 35,640.02	\$ 115,049.11	\$ 21,385.47	\$ 172,074.60	\$ 29,307.27	\$11,111.77	\$13,094.94	\$53,513.98	
				13,616.25		10,176.85	23,793.10	1
				2,700.00		1,278.59	3,978.59	2
								3
				1,380.00		130.62	1,510.62	4
				1,320.00		16.49	1,336.49	5
								6
				1,200.00	10,857.77	11.00	11,568.77	7
								8
				900.00		48.50	948.50	9
				20.75	21.40	16.95	59.10	10
				240.00			240.00	11
				885.00		380.14	1,265.14	12
						117.40	117.40	13
				2,400.00	300.57		2,700.57	14
					120.00		120.00	15
						53.32	53.32	16
				244.00		187.64	431.64	17
								18
					5.00		5.00	19
								20
22,404.50	99,942.22	421.98	122,768.70					21
7,748.82	1,843.80	12,164.09	21,756.71	999.95		72.77	1,072.72	22
						147.50	147.50	23
					2.43	9.00	11.43	24
								25
								26
								27
								28
								29
								30
								31
								32
								33
3,886.00	247.71	8,791.75	12,925.46					34
								35
				1,680.00	95.42	253.44	2,028.86	36
					8.00		8.00	37
								38
								39
								40
								41
								42
								43
								44
								45
								46
								47
								48
								49
								50
								51
				3.00	25.50		28.50	52
								53
				38.32			38.32	54
								55
								56
								57
								58
					75.61	6.00	81.61	59

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

No. in order of population	Cities	Municipal Industries			
		Electric Light Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total electric light works
60	Hampton				
61	Vinton	12,698.38	29,825.72		42,524.10
62	Jefferson				
63	Cresco				
64	Pella	9,519.70	25,905.12	1,839.34	37,264.16
65	Winterset	9,584.28	24,759.11	45,269.75	79,613.14
66	Sheldon				
67	Osage				
68	Clear Lake				
69	Eldora			3,161.97	3,161.97
70	Mystic				
71	Harlan	10,250.00	7,091.58	23,731.82	41,073.40
72	Nevada				
73	Clarion				
74	Osceola				
75	Emmetsburg				
76	Sac City				
77	Waukon				
78	Tama				
79	Glenwood				
80	Hawarden	9,782.80	9,993.03	12,103.98	31,879.81
81	Colfax				
82	Bettendorf				
83	New Hampton	7,127.40	4,325.90	21,984.87	33,438.17
84	Anamosa				
85	Bloomfield	8,160.00	28,006.50	7,269.69	43,436.19
86	Sigourney				
87	Humboldt				
88	Monticello				
89	Lake City				
90	Rockwell City				
91	Madrid				
92	Audubon				
93	Marengo				
94	Tipton	5,264.00	18,907.39	589.25	24,760.64
95	Rock Rapids	14,272.50	30,003.57		44,276.07
96	Dyersville				
97	Ida Grove				
98	Villisca				
99	Onawa	9,068.30	27,742.56	17,648.17	54,459.03
100	Bedford				
101	Forest City				
102	Eldon				
103	De Witt				
104	Leon		2,779.81		2,779.81
105	Hamburg				
106	Corning				
107	Seymour	2,218.80	6,093.43	11,867.38	20,179.61
108	Toledo				
109	What Cheer				
110	Stuart	8,133.82	14,864.97	8,314.12	31,312.91

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

No. in order of population	Cities	Municipal Industries			
		Docks, Wharves and Landings			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total docks, wharves and landings
	Grand Total.....	\$ 16,443.49	\$ 303,965.68	\$ 7,822.39	\$ 330,231.56
1	Des Moines.....				
2	Sioux City.....				
3	Davenport.....	1,800.00		4,634.75	6,434.75
4	Cedar Rapids.....				
5	Dubuque.....	12,336.87	364,212.56	1,621.24	378,170.47
6	Council Bluffs.....				
7	Waterloo.....				
8	Clinton.....				
9	Burlington.....	826.50	36,916.51	633.50	38,376.51
10	Ottumwa.....				
11	Mason City.....				
12	Ft. Dodge.....				
13	Marshalltown.....				
14	Muscatine.....	1,480.12	4,836.81	726.36	7,043.29
15	Iowa City.....				
16	Keokuk.....				
17	Boone.....				
18	Ft. Madison.....			206.54	206.54
19	Oskaloosa.....				
20	Ames.....				
21	Centerville.....				
22	Creston.....				
23	Oelwein.....				
24	Newton.....				
25	Cedar Falls.....				
26	Webster City.....				
27	Charles City.....				
28	Fairfield.....				
29	Perry.....				
30	Red Oak.....				
31	Atlantic.....				
32	Shenandoah.....				
33	Chariton.....				
34	Albia.....				
35	Estherville.....				
36	Cherokee.....				
37	Spencer.....				
38	Clarinda.....				
39	Grinnell.....				
40	Le Mars.....				
41	Marion.....				
42	Carroll.....				
43	Mt. Pleasant.....				
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.....				
55	Belle Plaine.....				
56	Indianola.....				
57	Manchester.....				
58	Denison.....				
59	Independence.....				

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Municipal Industries									No. in order of population
Cemeteries				Total cemeteries perpetual care	Parks and Bathing Beaches				
Salaries and wages	Betterment or outlay	Miscellaneous	Total cemeteries		Salaries and wages	Betterment or outlay	Miscellaneous	Total parks and bathing beaches	
\$ 164,604.92	\$31,463.66	\$40,043.84	\$ 236,112.42	\$55,416.84	\$394,231.80	\$205,515.71	\$219,111.31	\$818,858.82	
58,675.99	75.00	12,834.94	71,585.93	2,270.44	93,592.32	31,698.70	61,095.11	186,386.13	1
12,084.50	5,000.00	2,188.85	19,273.35		55,488.50	27,437.77	37,034.67	119,960.94	2
720.00			720.00		61,052.35		46,640.13	107,692.48	3
					32,959.78	8,306.80	8,695.84	49,062.42	4
					21,274.20	19,594.42	12,672.59	53,541.21	5
					29,585.64	22,488.09	5,950.17	58,024.50	6
					16,780.29	4,271.58	5,174.63	26,226.50	7
							13,945.75	13,945.75	8
					5,412.35	13,486.21	654.59	19,553.15	9
					3,943.56	5,341.96		9,284.92	10
					5,978.20	750.97	825.24	7,554.41	11
					3,928.55	844.05	2,126.23	6,898.83	12
					3,189.78	2,642.33	1,133.54	6,965.65	13
8,866.78	1,631.41	6,929.15	17,427.34	28,000.00	4,979.92	12,058.53	2,138.45	19,176.90	14
4,014.80	1,588.70	217.45	5,820.95						15
5,107.21	228.34		5,335.55		3,622.50	3,754.25	811.76	8,188.51	16
		1,267.43	1,267.43		1,652.65	2,150.72		3,803.37	17
1,560.00		78.80	1,638.80		758.00		9.50	767.50	18
					46.85		24.10	70.95	19
3,103.64		32.93	3,136.57						20
		500.00	500.00				1,542.20	1,542.20	21
3,262.95		50.96	3,313.91		1,506.90	1,296.73	553.33	3,356.96	22
2,515.15		737.57	3,252.72		625.75	1,266.07	150.98	2,042.80	23
1,380.00	3,417.11	548.38	5,345.40			5,573.81	200.00	5,773.81	24
		5,242.81	5,242.81		5,808.01	3,232.57		9,040.66	25
4,213.87		301.06	4,514.93				1,512.01	1,512.01	26
							3,731.37	3,731.37	27
270.00	4.10		274.10		667.7	341.01		1,008.76	28
2,514.30	394.55		2,908.85						29
4,333.98	1,520.64	396.62	6,251.24		2,115.25	1,298.96	1,077.18	5,391.39	30
					1,063.93	360.81	1,159.65	2,574.39	31
3,228.45	75.54	792.23	4,096.22	1,000.00	610.13	203.95	543.37	1,357.45	32
2,668.00	464.86		3,132.86			466.19		466.19	33
		709.37	709.37		8.40	86.97	53.35	148.72	34
		1,410.49	1,410.49		1,018.83	9,406.03	500.00	10,924.86	35
1,751.70	489.44	528.13	2,769.27		698.20	1,085.15	642.88	2,426.23	36
3,074.57	449.86	62.40	3,586.83	8,716.74	1,453.35	818.90	132.00	2,404.34	37
3,922.58			3,922.58	5,600.00	2,507.17			2,507.17	38
3,663.40	3,528.45	198.95	7,390.80	607.40	1,905.76	602.28	630.52	3,138.56	39
					1,176.45	2,070.60	219.77	3,466.82	40
1,646.45	271.08		1,917.53	600.00	657.00	328.79		986.39	41
600.00			600.00		1,818.50			1,818.50	42
3,008.23		600.86	3,609.09	140.16	1,687.45	1,571.28	239.23	3,497.96	43
200.00			200.00						44
609.00	25.70		634.70		612.20	1,454.72		2,066.92	45
						525.00	1,272.83	1,797.83	46
1,477.21			1,477.21	581.50	967.59			967.59	47
		22.95	22.95		6,975.34			6,975.34	48
					1,034.65	247.13	75.06	1,356.84	49
									50
					1,400.22	4,517.22	35.30	5,952.74	51
1,796.79		482.02	2,278.81						52
600.00			600.00		459.90	169.04		628.94	53
2,981.70	835.00		3,816.74		102.51	364.33		466.84	54
1,106.32			1,106.32						55
310.65	36.00		346.65		561.11	567.71	32.90	1,161.72	56
							100.00	100.00	57
							819.60	819.60	58
					145.50	11.50	30.84	187.84	59

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

No. in order of population	Cities	Municipal Industries			
		Docks, Wharves and Landings			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total docks, wharves and landings
60	Hampton				
61	Vinton				
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	Ida Grove				
98	Villisca				
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				

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—
TOTAL

Municipal Industries									
Cemeteries				Total cemeteries perpetual care	Parks and Bathing Beaches				No. in order of population
Salaries and wages	Betterment or outlay	Miscellaneous	Total cemeteries		Salaries and wages	Betterment or outlay	Miscellaneous	Total parks and bathing beaches	
					1,377.07			1,377.07	60
					957.94	332.61		1,290.55	61
					112.61	50.23		162.84	62
					607.35	416.80		1,024.15	63
					946.05	540.73	71.00	1,557.78	64
455.00	500.00		955.00		1,460.55	1,028.76		2,489.31	65
1,381.30	7.50	351.67	1,740.47			916.30		916.30	66
775.50	236.00	68.83	1,080.33	678.00					67
1,482.85	420.96	1,638.76	3,542.57		479.00		189.72	668.72	68
		523.14	523.14				698.09	698.09	69
		63.48	63.48						70
	730.88	69.62	800.50		240.00		26.85	266.85	71
66.32		359.37	425.69		154.71		593.79	748.50	72
600.00		48.94	648.94		278.00		83.89	361.89	73
240.00	1,569.78		1,809.78			204.74		204.74	74
					683.55	295.61	312.00	1,291.16	75
1,911.37			1,911.37						76
					16.35	3.00		19.35	77
1,075.40	6.79		1,082.19		338.45	27.63		366.08	78
						1,805.25		1,805.25	79
978.27	50.00	101.02	1,129.29		713.85		539.32	1,253.17	80
					47.20	302.60	35.00	384.80	81
									82
					76.90	50.12	475.00	602.02	83
		404.19	404.19		257.20	169.56		426.76	84
102.00	4.60		106.60						85
									86
					390.72	2,046.61	365.85	2,803.18	87
1,038.85	75.60	36.86	1,151.31		883.55	733.12	167.11	1,723.78	88
1,272.29	177.24		1,449.53		57.25			57.25	89
							58.58	58.58	90
					485.00	747.79	247.50	1,480.29	91
					120.00		50.00	170.00	92
									93
							70.00	70.00	94
787.90	216.78		1,004.68		700.00	1,012.35		1,712.35	95
									96
					405.86	272.40		678.26	97
813.85	44.46		858.31		40.47			40.47	98
1,500.00	755.37		2,255.37	6,246.32					99
						599.48		599.48	100
					12.30	37.50	94.85	144.65	101
1,016.82	137.18	6.00	1,160.00		12.00			12.00	102
258.38	4,593.26	221.12	5,072.76		201.40			201.40	103
	678.18		678.18			1,056.74		1,056.74	104
792.00	43.00	5.75	840.75		179.25	4.20		183.45	105
600.00	518.02		1,118.02						106
649.60	214.89	10.74	875.23	975.78	72.40	167.95	6.00	246.35	107
1,164.00	80.35		1,244.35						108
									109
375.00	367.00		742.00		100.85	.50		101.35	110

REPORT OF MUNICIPAL FINANCES

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

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total library
	Grand Total	\$ 305,131.58	\$ 170,813.80	\$ 192,732.46	\$ 668,177.84
1	Des Moines				
2	Sioux City	33,583.79	19,677.27	26,140.70	79,401.76
3	Davenport	27,824.72		25,119.24	52,943.96
4	Cedar Rapids	19,189.09	10,615.42	4,945.02	34,749.53
5	Dubuque	12,024.21	6,996.00	8,926.02	27,946.23
6	Council Bluffs	17,976.28	14,890.62	1,726.78	34,593.68
7	Waterloo	22,755.02	11,485.92	4,175.26	38,416.20
8	Clinton	20,864.89			20,864.89
9	Burlington	10,125.14	8,899.49		19,024.63
10	Ottumwa	12,220.48	7,065.84	18,779.71	38,666.03
11	Mason City	13,886.14	8,926.50	3,527.14	26,339.78
12	Ft. Dodge	9,091.06	5,131.28	2,491.35	16,713.69
13	Marshalltown				
14	Muscatine	7,808.50	2,812.46	909.98	11,590.94
15	Iowa City				
16	Keokuk				
17	Boone	4,517.29	5,626.28		10,143.57
18	Ft. Madison			7,451.07	7,451.07
19	Oskaloosa	5,805.56	2,752.77	1,728.85	10,287.18
20	Ames				
21	Centerville			4,056.10	4,056.10
22	Creston				
23	Oelwein	1,437.75	778.33	248.48	2,464.56
24	Newton		8,546.92		8,546.92
25	Cedar Falls	1,658.23	2,819.47		4,477.70
26	Webster City				
27	Charles City			5,928.76	5,928.76
28	Fairfield			5,721.28	5,721.28
29	Perry				
30	Red Oak	2,160.00	2,299.18	223.95	4,683.13
31	Atlantic				
32	Shenandoah	2,297.29	824.71	920.87	4,042.87
33	Chariton		3,312.51		3,312.51
34	Albia			1,767.47	1,767.47
35	Estherville	1,940.00	1,727.94	188.37	3,856.31
36	Cherokee	2,847.00	38.50	2,223.08	5,108.58
37	Spencer	1,653.99	1,417.50	316.82	3,387.81
38	Clarinda	2,362.50	1,195.89	953.21	4,511.60
39	Grinnell	3,405.00	273.43	2,461.01	6,139.44
40	Le Mars	2,123.75	1,181.45		3,305.20
41	Marion	940.00	950.00	509.58	2,399.58
42	Carroll	2,707.35			2,707.35
43	Mt. Pleasant	1,897.10	2,227.10	566.82	4,691.02
44	Valley Junction				
45	Washington	1,337.25	1,840.48	107.61	3,285.34
46	Missouri Valley	1,261.60	1,741.01	567.97	3,570.58
47	Eagle Grove	3,359.07			3,359.07
48	Decorah			1,884.52	1,884.52
49	Iowa Falls	1,940.23	2,580.56	192.20	4,712.99
50	Algona				
51	Storm Lake	2,610.34	2,627.75	648.27	5,886.36
52	Knoxville				
53	Maquoketa	1,740.00	2,052.45	59.58	3,852.03
54	Waverly	1,074.00	2,455.04	450.66	3,979.70
55	Belle Plaine				
56	Indianola	2,821.16	754.62	1,744.13	5,319.91
57	Manchester	2,742.10			2,742.10
58	Denison			3,282.17	3,282.17
59	Independence	1,160.98	1,349.43	542.91	3,053.32

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Municipal Industries							No. in order of population
Total hospital	Total bond	Miscellaneous				Total municipal industries	
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		
\$ 63,568.23	\$ 94,861.04	\$ 52,499.75	\$ 14,855.09	\$ 117,644.46	\$ 184,999.30	\$ 7,454,086.95	
	1,368.00	16,071.44		9,367.39	25,438.83	601,548.68	1
	2,206.00			3,224.11	3,224.11	516,685.37	2
		19,363.19	1,497.84	40,601.49	61,462.52	229,253.71	3
	1,025.94		5,338.95	416.57	5,755.52	287,394.76	4
	399.00					516,415.53	5
	2,398.22					395,504.80	6
		6,806.18	1,389.35	3,475.59	11,671.12	242,129.63	7
						34,810.64	8
	8,954.05					125,817.71	9
	3,621.00					179,599.56	10
	6,646.80	1,320.00	40.15	911.30	2,271.45	138,330.21	11
	8,832.29					104,967.77	12
						18,496.53	13
						283,559.89	14
						20,026.32	15
						26,857.50	16
						69,034.29	17
				649.91	649.91	19,915.39	18
	4,153.78					66,155.09	19
	1,380.00					282,084.49	20
	1,991.96					13,072.26	21
	1,786.20					15,052.97	22
						55,236.79	23
6,503.10	3,344.45			10,131.59	10,131.59	332,220.00	24
28,051.75		372.00	283.94		655.94	182,816.22	25
	1,083.00			302.40	302.40	131,959.38	26
3,100.00	2,754.50			50.00	50.00	27,276.87	27
	2,333.01			38.21	38.21	45,966.14	28
						15,723.85	29
	2,152.28		521.14		521.14	37,919.23	30
		3,274.26			3,274.26	108,895.23	31
	1,596.95	1,100.00		977.72	2,077.72	26,614.86	32
	175.00					14,757.62	33
	690.23					18,721.93	34
	1,595.23			10,727.21	10,727.21	69,454.21	35
						21,863.26	36
						136,392.08	37
	1,600.00	240.00			240.00	31,950.94	38
						34,250.34	39
	1,673.71					8,445.73	40
						5,903.50	41
						23,599.75	42
	1,265.79	2,125.54	295.78	5,059.81	7,481.13	101,495.67	43
						10,640.90	44
	1,900.00					23,526.08	45
						19,641.37	46
	1,202.50					14,410.66	47
123.78						16,678.07	48
1,726.21	1,671.76					19,858.20	49
	1,488.97			25,000.00	25,000.00	154,285.27	50
						23,973.39	51
			659.42		659.42	30,686.16	52
						27,775.77	53
	1,889.12					81,511.50	54
						12,217.71	55
						95,918.96	56
		1,313.91			1,313.91	16,780.59	57
						89,963.83	58
	617.85					61,391.40	59

REPORT OF MUNICIPAL FINANCES

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

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total library
60	Hampton	3,614.31			3,614.31
61	Vinton	850.85	34.13	861.30	1,746.28
62	Jefferson				
63	Cresco	1,737.45	213.25	1,803.32	3,754.02
64	Pella	1,498.88	1,887.08	139.00	3,524.96
65	Winterset	2,700.00	1,363.49		4,063.49
66	Sheldon				
67	Osage	1,477.00	1,478.11	800.38	3,755.49
68	Clear Lake			3,419.77	3,419.77
69	Eldora		1,028.38	3,350.56	4,378.94
70	Mystic				
71	Harlan	1,859.51	995.77	240.41	3,095.69
72	Nevada	1,380.00		1,960.61	3,340.61
73	Clarion	1,328.00		1,329.00	2,657.00
74	Osceola		2,000.35		2,000.35
75	Emmetsburg	1,200.00	748.40	963.42	2,911.82
76	Sac City				
77	Waukon	1,119.00		925.57	2,044.57
78	Tama			1,719.53	1,719.53
79	Glenwood	780.00	268.57		1,048.57
80	Hawarden	825.60		856.36	1,681.96
81	Colfax				
82	Bettendorf			690.53	690.53
83	New Hampton	1,055.50	314.66	250.18	1,620.34
84	Anamosa	1,013.45	991.25		2,004.70
85	Bloomfield	1,200.00	902.00	456.82	2,558.82
86	Sigourney	1,105.42	237.21	1,145.73	2,488.36
87	Humboldt	1,090.55	1,016.25	1,215.14	3,321.94
88	Monticello	1,296.36	1,653.14	172.05	3,121.55
89	Lake City	973.20	991.45	114.13	2,078.78
90	Rockwell City				
91	Madrid				
92	Audubon	1,440.00		1,827.16	3,267.16
93	Marengo	824.70	467.33	309.78	1,601.81
94	Tipton	1,899.15	1,209.52	500.92	3,609.59
95	Rock Rapids	1,020.00	1,027.34		2,047.34
96	Dyersville				
97	Ida Grove			912.32	912.32
98	Villisca			1,568.25	1,568.25
99	Onawa	2,475.00	96.65	2,003.64	4,575.29
100	Bedford				
101	Forest City			19,435.77	19,435.77
102	Eldon	758.20	621.35	7.60	1,387.15
103	De Witt				
104	Leon		959.46		959.46
105	Hamburg	833.00	599.87	353.29	1,786.16
106	Corning			1,913.48	1,913.48
107	Seymour				
108	Toledo	1,790.29			1,790.29
109	What Cheer				
110	Stuart	777.30	734.67		1,511.97

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

No. in order of population	Cities	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total police department
	Grand Total.....	\$ 1,253,942.62	\$ 75,266.79	\$ 108,131.52	\$ 1,437,340.93
1	Des Moines.....	287,896.06	6,852.16	22,284.14	317,032.36
2	Sioux City.....	152,635.92		27,951.11	180,587.03
3	Davenport.....	107,751.67	12,310.98	11,069.12	131,131.77
4	Cedar Rapids.....	70,029.32	3,453.37	12,134.40	85,617.09
5	Dubuque.....	71,083.47	4,009.86	5,364.94	80,458.27
6	Council Bluffs.....	41,646.68	7,492.81	2,224.54	51,364.03
7	Waterloo.....	53,968.30	812.42	2,706.42	57,487.14
8	Clinton.....	26,919.90	1,414.84	534.79	28,869.53
9	Burlington.....	32,836.87	9,938.62	1,202.32	43,977.81
10	Ottumwa.....	23,493.52	4,030.71	1,682.00	29,206.23
11	Mason City.....	33,726.30	4,606.67	773.77	39,106.74
12	Ft. Dodge.....	27,600.34	1,630.25	3,866.02	33,096.61
13	Marshalltown.....	10,999.32	1,649.46	1,364.08	14,012.86
14	Muscatine.....	15,194.50	1,728.46		16,922.96
15	Iowa City.....	14,857.76	988.92	870.07	16,716.75
16	Keokuk.....	18,479.06	2,441.25	769.80	21,690.11
17	Boone.....	13,381.93	1,268.43	330.00	14,980.36
18	Ft. Madison.....	10,400.71	385.25	360.00	11,145.96
19	Oskaloosa.....	8,206.66	300.00	587.86	9,094.52
20	Ames.....	9,955.66		755.08	10,710.74
21	Centerville.....	5,251.00	212.50	350.00	5,813.50
22	Creston.....	5,280.41	200.00	529.16	6,009.57
23	Oelwein.....	2,573.10		1,014.25	3,587.35
24	Newton.....	6,660.00	1,397.75		8,057.75
25	Cedar Falls.....	5,820.00		1,171.56	6,991.56
26	Webster City.....	4,429.25		232.26	4,661.51
27	Charles City.....	4,114.81		436.98	4,551.79
28	Fairfield.....	4,353.43	15.37		4,368.80
29	Perry.....	4,024.85	235.45		4,260.30
30	Red Oak.....	2,808.50	1,093.64	406.48	4,308.62
31	Atlantic.....	4,779.73	243.66	275.34	5,298.73
32	Shenandoah.....	3,775.44	213.96	122.47	4,111.87
33	Chariton.....	193.75			193.75
34	Albia.....	2,140.89	139.55		2,280.44
35	Estherville.....	4,964.46		352.14	5,316.60
36	Cherokee.....	3,421.23		27.03	3,448.26
37	Spencer.....	5,816.86			5,816.86
38	Clarinda.....	4,750.00	394.12	54.46	5,198.58
39	Grinnell.....	4,891.90	588.09	334.85	5,814.84
40	Le Mars.....	6,038.50	173.62	244.72	6,456.84
41	Marion.....	2,397.05	81.25		2,478.30
42	Carroll.....	4,602.99	216.53		4,819.52
43	Mt. Pleasant.....	3,776.00	120.74		3,896.74
44	Valley Junction.....	1,500.00		493.93	1,993.93
45	Washington.....	2,507.79	100.00	139.56	2,747.35
46	Missouri Valley.....	598.21		92.40	690.61
47	Eagle Grove.....	3,153.34			3,153.34
48	Decorah.....	3,384.00			3,384.00
49	Iowa Falls.....	3,309.96			3,309.96
50	Algona.....	3,072.95		180.00	3,252.95
51	Storm Lake.....	3,436.35	128.00		3,564.35
52	Knoxville.....	2,223.60		36.95	2,260.55
53	Maquoketa.....	3,300.98	111.20		3,412.18
54	Waverly.....	2,229.83	48.45		2,278.28
55	Belle Plaine.....	2,835.20	430.07	610.66	3,875.93
56	Indianola.....	2,768.24	13.26		2,781.50
57	Manchester.....	3,040.80			3,040.80
58	Denison.....			2,311.57	2,311.57
59	Independence.....	3,692.19		7.88	3,700.07

GENERAL TABLES—CITIES

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ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Protection of Life and Property								No. in order of population
Fire Department				Municipal and Police Court				
Salaries and wages	Betterments or outlay	Miscellaneous	Total fire department	Salaries and wages	Betterments or outlay	Miscellaneous	Total municipal and police court	
\$1,348,287.78	\$187,754.57	\$197,558.18	\$1,733,600.53	\$77,042.32	\$ 2,228.59	\$43,707.95	\$ 122,978.86	
360,393.80	10,527.73	32,831.08	403,753.21	37,915.57	325.00	35,349.29	73,590.46	1
162,074.15	20,555.20	11,752.69	194,382.04	2,400.00		158.60	2,558.60	2
105,996.82		62,128.08	168,124.90	3,000.00			3,000.00	3
104,014.01	13,033.29	8,999.90	126,047.20					4
106,462.96	13,271.55	36,944.26	156,678.77	1,800.00		37.00	1,837.00	5
63,354.66	6,847.79	706.17	70,908.62	8,676.82	587.52	966.10	10,230.44	6
84,896.67	5,954.26	5,301.62	96,152.55	8,635.92	511.69	4,111.62	13,259.23	7
45,029.83	8,561.90	264.84	53,856.57	3,089.56	702.80	205.75	3,998.11	8
30,990.55	7,093.54	3,406.32	41,490.41	1,620.00			1,620.00	9
23,962.50	4,488.64		28,451.14			597.20	597.20	10
28,824.00	3,542.52	1,852.24	34,218.76					11
34,586.88	414.41	3,337.96	38,339.25	1,500.00		49.50	1,549.50	12
15,859.83	1,274.00	2,747.37	19,881.20	3,188.00		1,106.35	4,294.35	13
24,987.87	2,309.71	889.47	28,187.05					14
11,011.63	1,925.71		12,937.34					15
19,679.58	5,578.78	2,782.97	28,041.33					16
11,452.29	1,068.02		13,120.31					17
14,232.73		1,342.27	15,575.00					18
8,222.14		2,246.04	10,468.18					19
6,603.37		812.30	7,415.67					20
2,513.50	1,417.84		3,931.34					21
4,576.83	1,085.48	594.37	6,256.68					22
2,056.18	366.89	604.06	3,027.13	1,660.00		41.50	1,701.50	23
3,851.00	804.23		4,655.23					24
3,915.66	1,977.81		5,893.47			26.00	26.00	25
1,630.86	718.60	1,316.02	3,665.48	275.00		103.80	378.80	26
3,829.75	1,477.00	605.66	5,912.41			169.40	169.40	27
2,378.97	1,567.40	53.00	3,999.37					28
1,540.54	2,717.18		4,257.72					29
2,699.25	5,436.49	20.31	8,156.05	17.90		31.02	48.92	30
3,045.00	246.47	1,450.48	4,741.95					31
3,670.00	173.22	206.08	4,049.30	1,000.00	100.98		1,100.98	32
		130.57	130.57					33
1,676.53	756.07	117.72	2,550.32					34
1,799.00		541.52	2,340.52					35
1,744.50	927.39	441.96	3,113.85					36
2,261.25	450.82	495.00	3,207.07					37
2,069.90	296.65	240.19	2,606.74					38
3,250.00	206.04	279.96	3,736.00	1,124.00		627.12	1,751.12	39
974.50	225.25	216.00	1,415.75					40
1,670.00	1,076.17	217.22	2,963.39					41
582.68	1,246.00		1,828.68					42
1,000.00	52.50	416.85	1,469.35					43
507.00		378.55	885.55					44
3,435.42	2,379.78	198.10	6,013.30					45
925.00	119.25	163.27	1,207.52					46
1,819.51			1,819.51	4.20			4.20	47
1,765.78			1,765.78					48
387.00	384.59	185.19	956.78					49
540.00	1,088.91	1,345.72	2,974.63					50
1,167.20	1,049.48	31.75	2,248.43					51
927.00	6,095.92	347.86	7,370.78					52
379.20	7,894.82	20.60	8,294.62					53
1,550.00	811.24	77.50	2,438.74					54
400.00	367.43	371.10	1,138.53					55
906.04	225.63	131.95	1,263.62			25.55	25.55	56
634.50	161.40	413.26	1,209.16					57
	1,977.49	162.58	2,140.07					58
1,837.75	7,612.70	449.48	9,899.93					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	Betterments or outlay	Miscellaneous	Total police department
60	Hampton	2,777.34			2,777.34
61	Vinton	2,509.20		9.85	2,519.05
62	Jefferson	2,046.50	36.40	15.99	2,098.89
63	Creseo	420.00			420.00
64	Pella	2,326.20			2,326.20
65	Winterset	2,160.30	10.00		2,170.30
66	Sheldon	3,214.81		194.40	3,409.21
67	Osage	1,334.18	7.32	23.32	1,364.82
68	Clear Lake	2,233.30		4.87	2,238.17
69	Eldora	1,304.80			1,304.80
70	Mystic	750.00			750.00
71	Harlan	1,440.00		138.44	1,578.44
72	Nevada	1,408.17		15.05	1,423.22
73	Clarion	2,760.00	14.71		2,774.71
74	Osceola	1,491.12			1,491.12
75	Emmetsburg	2,497.84		155.00	2,652.84
76	Sac City	1,500.00			1,500.00
77	Waukon	1,312.52	10.71		1,323.23
78	Tama	1,438.30	9.65		1,447.95
79	Glenwood	1,261.00	39.40		1,300.40
80	Hawarden	1,896.40		4.90	1,901.30
81	Colfax	900.00		33.73	933.73
82	Bettendorf	1,890.50	1,371.89		3,262.39
83	New Hampton	1,581.75		48.00	1,629.75
84	Anamosa	2,149.30			2,149.30
85	Bloomfield	1,850.00			1,850.00
86	Siourney	2,820.00		5.90	2,825.90
87	Humboldt	1,602.40	28.86		1,631.26
88	Monticello	1,617.45	29.95		1,647.40
89	Lake City	1,080.00	2.00	121.30	1,203.30
90	Rockwell City	1,345.75		148.43	1,494.18
91	Madrid	1,552.20			1,552.20
92	Audubon	2,100.00			2,100.00
93	Marengo	1,840.00		167.00	2,007.00
94	Tipton	2,130.00			2,130.00
95	Rock Rapids	3,000.00	143.68	2.50	3,146.18
96	Dyersville	1,803.00		18.00	1,821.00
97	Ida Grove				
98	Villisca	972.50			972.50
99	Onawa	1,500.00	405.40	383.15	2,288.55
100	Bedford	1,250.90			1,250.90
101	Forest City	1,474.20	2.00		1,476.20
102	Eldon	2,082.20	16.41	10.56	2,089.17
103	De Witt	2,369.00		354.42	2,723.42
104	Leon		1,320.00		1,320.00
105	Hamburg	1,303.46	158.79	4.05	1,466.30
106	Corning	1,332.94	187.95		1,520.89
107	Seymour	1,080.00		17.55	1,097.55
108	Toledo	1,254.50			1,254.50
109	What Cheer	1,626.80			1,626.80
110	Stuart	1,390.25			1,390.25

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—
TOTAL

Protection of Life and Property								No. in order of population
Fire Department				Municipal and Police Court				
Salaries and wages	Betterments or outlay	Miscellaneous	Total fire department	Salaries and wages	Betterments or outlay	Miscellaneous	Total municipal and police court	
1,784.15			1,784.15					60
737.50	256.92	50.00	1,044.42					61
345.00	787.39	139.00	1,271.39					62
940.50		565.73	1,506.23					63
630.00	265.99	70.30	966.29					64
584.00	775.21		1,359.21			95.95	95.95	65
800.20		349.99	1,150.19					66
471.50	648.55	378.18	1,498.23					67
600.85	607.50	295.24	1,503.59					68
115.50		478.87	594.37					69
		27.50	27.50	54.00			54.00	70
98.50	1,342.84	520.45	1,961.79					71
456.00		186.33	642.33			4.85	4.85	72
223.00	231.12		454.12					73
	305.77		305.77					74
533.35	313.95	323.75	1,171.05					75
1,185.35			1,185.35					76
60.00	624.26		684.26					77
183.40	431.32		614.72					78
410.22	380.81		791.03					79
		495.38	495.38					80
232.50	1,253.41	16.11	1,502.02					81
	3,328.26		3,328.26					82
	1,024.63	180.00	1,204.63					83
329.25	436.84		766.09					84
478.00	1,278.30		1,756.30					85
	306.23		306.23					86
374.00	140.41	146.82	661.23			1.35	1.35	87
376.90	1,794.29		2,171.19					88
150.00	236.11		386.11	13.15			13.15	89
306.00		593.50	899.50					90
110.00	78.19		188.19					91
	307.37		307.37					92
436.50	240.00	425.94	1,102.44					93
328.75	260.40	164.30	753.45					94
90.00	398.18		488.18					95
120.00	563.00	384.49	1,067.49					96
	345.00		345.00					97
470.54			470.54	1,067.20			1,067.20	98
	2,933.85	29.74	2,963.59					99
	162.70	293.69	456.39					100
620.37	3,011.78	214.04	3,846.19					101
270.00	54.44		324.44					102
344.38	349.01	118.96	812.35					103
	897.77		897.77					104
10.00	721.72	123.91	855.63	1.00			1.00	105
80.00	67.36	199.63	346.99					106
		18.40	18.40					107
248.00		197.87	445.87					108
	99.07		99.07					109
200.00	53.43		253.43					110

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

No. in order of population	Cities	Protection of Life and Property			
		Inspection Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total inspection department
	Grand Total	\$ 139,337.41	\$ 875.99	\$20,041.43	\$ 160,254.83
1	Des Moines	57,257.39		8,866.52	66,123.91
2	Sioux City	13,860.00		2,171.76	16,031.76
3	Davenport	12,920.08		4,225.70	17,145.78
4	Cedar Rapids	9,740.00	303.60	637.33	10,680.93
5	Dubuque	14,011.72		2,085.46	16,097.18
6	Council Bluffs	4,982.26	446.39	347.80	5,776.45
7	Waterloo	11,779.92		139.83	11,919.75
8	Clinton				
9	Burlington	3,099.00		354.37	3,453.37
10	Ottumwa				
11	Mason City	1,425.00		313.53	1,738.53
12	Ft. Dodge	5,400.00		424.33	5,824.33
13	Marshalltown	690.00		11.25	701.25
14	Muscatine				
15	Iowa City				
16	Keokuk				
17	Boone	1,478.56	126.00		1,604.56
18	Ft. Madison	613.00			613.00
19	Oskaloosa				
20	Ames	600.00		36.00	636.00
21	Centerville				
22	Creston				
23	Oelwein				
24	Newton				
25	Cedar Falls	1,047.18			1,047.18
26	Webster City				
27	Charles City				
28	Fairfield				
29	Perry				
30	Red Oak			281.39	281.39
31	Atlantic				
32	Shenandoah				
33	Chariton				
34	Albia				
35	Estherville				
36	Cherokee	182.00			182.00
37	Spencer				
38	Clarinda				
39	Grinnell				
40	Le Mars				
41	Marion				
42	Carroll				
43	Mt. Pleasant				
44	Valley Junction				
45	Washington				
46	Missouri Valley			141.16	141.16
47	Eagle Grove	228.25			228.25
48	Decorah				
49	Iowa Falls				
50	Algona				
51	Storm Lake				
52	Knoxville				
53	Maquoketa				
54	Waverly				
55	Belle Plaine				
56	Indianola				
57	Manchester				
58	Denison				
59	Independence				

GENERAL TABLES—CITIES

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ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Protection of Life and Property					Health Department				No. in order of population
Miscellaneous Expenditures				Total protection of life and property	General and Quarantine				
Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		Salaries and wages	Betterments or outlay	Miscellaneous	Total general and quarantine	
\$12,991.22	\$12,985.36	\$40,265.52	\$66,242.10	\$ 3,520,417.25	\$ 134,759.05	\$ 3,994.22	\$28,223.29	\$ 166,976.56	
				860,499.94	43,024.64		3,201.63	46,226.27	1
1,780.00		1,979.38	3,759.38	397,318.81	20,400.20		4,071.40	24,471.60	2
1,260.23		463.88	1,724.11	321,126.56	11,309.76		1,266.03	12,575.79	3
	636.96	1,951.00	2,587.96	224,993.18	7,200.00	156.60	1,725.97	9,082.57	4
				255,071.22	14,222.80		2,759.16	16,981.96	5
1,690.00	70.37	169.00	1,929.37	140,208.91	935.00	33.77	50.40	1,019.17	6
				178,818.67	1,080.00		188.74	1,268.74	7
		24,254.58	24,254.58	110,978.79	560.00			560.00	8
5,922.00			5,922.00	96,463.59	5,214.63	453.31	420.83	6,088.77	9
				58,254.57	785.67	356.73		1,142.40	10
				75,064.03	4,670.00	358.63	268.37	5,297.00	11
				78,809.69	2,634.00	555.00	536.39	3,725.39	12
				38,889.06					13
				45,110.01	1,020.00		786.40	1,806.40	14
				29,654.09	2,255.00			2,255.00	15
				49,731.44	1,742.50			1,742.50	16
				29,705.23	350.00		155.81	505.81	17
		2,660.66	2,660.66	29,994.62	275.00			275.00	18
5.00		95.89	100.89	19,663.59	900.00		27.60	927.60	19
		1,297.44	1,297.44	20,059.85	2,584.85	1,029.86	1,706.11	5,320.82	20
		346.61	346.61	10,091.45	50.00		898.63	948.63	21
				12,266.25			5.25	5.25	22
		1,012.37	1,012.37	9,328.35			266.00	266.00	23
				12,712.98					24
		7.50	7.50	13,965.71	849.95			849.95	25
		86.17	86.17	8,791.96	498.76			498.76	26
		1,441.82	1,441.82	12,075.42	491.00			491.00	27
		374.94	374.94	8,743.11	624.35			624.35	28
				8,518.02	300.00	9.04		309.04	29
				12,794.98	604.87	613.11		1,217.98	30
				10,040.68					31
				9,262.15	146.29			146.29	32
	2,332.20	904.26	3,236.46	3,560.78	922.12			922.12	33
		5.75	5.75	4,836.51	775.00			775.00	34
				7,657.12					35
				6,744.11	180.00		157.70	337.70	36
				9,023.93	158.00			158.00	37
				7,805.32	100.00			100.00	38
				11,301.96	900.00			900.00	39
				7,872.59					40
	3,500.00	179.99	3,679.99	9,121.68					41
				6,648.20					42
				5,366.09					43
				2,879.48	377.50			377.50	44
				8,760.65					45
		60.00	60.00	2,099.29	14.16		341.50	355.66	46
		320.02	320.02	5,525.32	246.19			246.19	47
		344.91	344.91	5,494.69	58.00			58.00	48
				4,266.74					49
				6,227.58	50.00			50.00	50
158.00			158.00	5,970.78	689.50			689.50	51
		66.91	66.91	9,698.24	100.00			100.00	52
				11,706.80	350.00			350.00	53
				4,717.02	540.00	.25		540.25	54
				5,014.46	5.80			5.80	55
				4,070.67					56
		387.64	387.64	4,637.60	398.35			398.35	57
		370.00	370.00	4,821.64					58
				13,600.00	100.00			100.00	59

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	Betterments or outlay	Miscellaneous	Total inspection department
60	Hampton				
61	Vinton				
62	Jefferson				
63	Creseo				
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			2.00	2.00
88	Monticello				
89	Lake City	23.05		3.00	26.05
90	Rockwell City				
91	Madrid				
92	Audubon				
93	Marengo				
94	Tipton				
95	Rock Rapids				
96	Dyersville				
97	Ida Grove				
98	Villisca				
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				

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—
TOTAL

Protection of Life and Property					Health Department				No. in order of population
Miscellaneous Expenditures				Total protection of life and property	General and Quarantine				
Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		Salaries and wages	Betterments or outlay	Miscellaneous	Total general and quarantine	
156.49			156.49	4,717.98	2.60		2.60	60	
				3,563.47	50.00		184.65	61	
		69.93	69.93	3,440.21				62	
				1,926.23	1,987.50		1,987.50	63	
				3,292.49	60.00		86.53	64	
		99.38	99.38	3,724.84	67.50	26.53	67.50	65	
12.50		136.00	148.50	4,707.90	20.00		20.00	66	
				2,863.05	25.00		31.00	67	
				3,741.76	150.00		156.50	68	
		211.41	211.41	2,110.58			306.70	69	
		25.00	25.00	856.50	26.00		38.50	70	
				3,540.23				71	
				2,070.40	110.75		117.30	72	
		540.28	540.28	3,769.11	310.00		312.30	73	
				1,796.89		123.14	123.14	74	
				3,823.89				75	
				2,685.35				76	
				2,007.49	102.75		102.75	77	
25.00		3.43	28.43	2,062.67	5.70	58.75	64.45	78	
				2,119.86	165.00		165.00	79	
75.00	257.18	58.73	390.91	2,396.68	25.00		25.00	80	
				2,826.61	6.00		6.00	81	
				6,590.65	56.50		56.50	82	
				2,834.38	318.40	7,740.85	8,059.25	83	
				2,915.39	25.00		25.00	84	
				3,606.30				85	
		21.20	21.20	3,153.33	199.36		199.36	86	
		71.81	71.81	2,367.65				87	
				3,818.59				88	
		77.20	77.20	1,705.81		246.03	246.03	89	
				2,393.68				90	
				1,740.39	100.00		100.00	91	
		59.65	59.65	2,467.02				92	
				3,109.44	62.60		62.60	93	
				2,883.45	30.00		30.00	94	
				3,634.36				95	
				2,888.49				96	
				345.00				97	
1,905.00	6,175.73		8,080.73	2,510.24	102.00		102.00	98	
				13,332.87				99	
		108.50	108.50	1,707.29				100	
2.00	12.92		14.92	5,430.89			60.00	101	
				2,428.53				102	
				3,535.77			300.00	103	
				2,217.77				104	
		2.28	2.28	2,325.21	37.50		37.50	105	
				1,867.88			387.29	106	
				1,115.95	20.00		22.00	107	
				1,700.37			397.50	108	
				1,725.87				109	
				1,643.68				110	

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

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
	Grand Total.....	\$ 313,991.82	\$ 299,274.76	\$ 249,853.58	\$ 863,120.16
1	Des Moines.....	83,423.31		29,488.40	112,911.71
2	Sioux City.....	55,328.43	102,820.14	30,174.31	188,322.88
3	Davenport.....	11,086.45		5,924.40	17,010.85
4	Cedar Rapids.....	18,201.76	12,832.29	2,720.15	33,754.20
5	Dubuque.....	6,228.97	16,075.27	1,014.06	23,318.30
6	Council Bluffs.....	22,824.01	15,132.67	917.86	38,874.54
7	Waterloo.....	2,011.00	26,701.68	656.06	29,368.74
8	Clinton.....	7,251.77	2,433.29	1,606.20	11,291.26
9	Burlington.....	6,286.27	6,027.06	27,801.73	40,109.06
10	Ottumwa.....	942.25	11,522.70	290.08	12,755.03
11	Mason City.....	2,439.10	739.64	134.99	3,313.73
12	Ft. Dodge.....	9,298.06	15,911.72	913.31	26,123.08
13	Marshalltown.....	4,852.52	109.82	2,816.11	7,778.45
14	Muscatine.....	4,831.50	4,301.36		9,132.86
15	Iowa City.....	5,167.18		3,611.09	8,778.27
16	Keokuk.....	6,266.73	1,315.08		7,581.81
17	Boone.....	2,878.20	2,018.97	13,533.51	18,430.68
18	Ft. Madison.....	1,687.70	2,536.52	917.36	5,141.58
19	Oskaloosa.....	4,616.10	782.08	2,590.22	7,988.40
20	Ames.....	1,969.65		784.12	2,753.77
21	Centerville.....	913.70	2,188.67		3,052.37
22	Creston.....			156.24	156.24
23	Oelwein.....	3,040.41	1,693.26	1,793.86	6,527.53
24	Newton.....	3,130.57	1,580.66	707.01	5,418.24
25	Cedar Falls.....		315.00	76.71	391.71
26	Webster City.....		70.00	1,034.31	2,305.76
27	Charles City.....	1,261.45	477.24		2,518.84
28	Fairfield.....	238.40	16.90		255.30
29	Perry.....	1,386.79	2,476.40	4.50	3,867.69
30	Red Oak.....		238.10		238.10
31	Atlantic.....	3.60			3.60
32	Shenandoah.....	3,575.00	14.61	3.15	3,592.76
33	Chariton.....	25.13	18.75	218.60	262.48
34	Albia.....			58.50	58.50
35	Estherville.....	73.67		56.38	130.05
36	Cherokee.....	280.09	213.49		493.58
37	Spencer.....				
38	Clarinda.....	2,217.90	32,635.24	408.25	35,261.39
39	Grinnell.....	200.45	291.21		491.66
40	Le Mars.....	991.05	838.02		1,829.07
41	Marion.....	1,303.90	4,035.66		5,339.56
42	Carroll.....	94.10	924.97	35.75	1,054.82
43	Mt. Pleasant.....	904.11		2,000.00	2,904.11
44	Valley Junction.....	1,028.13	1,153.83	4,670.22	6,852.18
45	Washington.....		246.76	34.87	281.63
46	Missouri Valley.....	1,880.95			1,880.95
47	Eagle Grove.....	1,200.00	581.84		1,781.84
48	Decorah.....	117.15	513.85	2.80	633.80
49	Iowa Falls.....	420.00		3,823.50	4,243.50
50	Algona.....	9,354.09	1,868.88	100,680.80	111,903.77
51	Storm Lake.....	395.57		58.83	454.40
52	Knoxville.....	1,251.89	623.00	15.97	1,890.86
53	Maquoketa.....	798.11	2,968.55	525.82	4,292.48
54	Waverly.....	269.30		208.34	477.64
55	Belle Plaine.....	1,310.29	847.68		2,157.97
56	Indianola.....				
57	Manchester.....				
58	Denison.....			647.19	647.19
59	Independence.....	199.90	68.40	515.00	783.30

65

Health Department									No. in order of population
Refuse Disposal				Miscellaneous				Total health department	
Salaries and wages	Betterments or outlay	Miscellaneous	Total refuse disposal	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
\$ 230,961.79	\$19,237.03	\$42,968.52	\$ 293,167.34	\$ 9,359.29	\$ 2,220.24	\$20,012.56	\$31,592.09	\$ 1,354,856.15	
57,396.58	2,853.03	9,982.15	70,231.76					229,369.74	1
49,409.20		1,378.25	50,787.45			6,685.27	6,685.27	270,267.20	2
27,776.15		3,356.24	31,132.39					60,719.03	3
21,347.87	8,596.65	1,167.12	31,111.64					73,948.41	4
		17,945.00	17,945.00	1,625.00		1,932.63	3,557.63	61,802.89	5
7,624.06	4,199.18	551.76	12,375.00	4,473.23		741.86	5,215.09	57,483.80	6
17,028.82		211.85	17,240.67					47,878.15	7
								11,851.26	8
6,165.76			6,165.76					52,363.59	9
7,145.27	755.66		7,900.93					21,798.36	10
7,384.35	512.85	2,559.05	10,456.25	2,490.65	1,272.53	134.03	3,897.21	22,964.19	11
4,824.23	44.55	873.78	5,742.56			405.00	405.00	35,996.03	12
540.00			540.00					8,318.45	13
2,908.20		4.80	2,913.00					13,852.26	14
1,232.30			1,232.30					12,265.57	15
		3,305.64	3,305.64					12,629.95	16
960.25			960.25					19,896.74	17
5,130.32	53.27		5,183.59			3.00	3.00	10,603.17	18
568.75		20.75	589.50	11.40		7.75	19.15	9,524.65	19
	66.50		66.50					8,074.59	20
		28.00	28.00			176.21	176.21	4,243.71	21
400.00		118.50	518.50			13.73	13.73	203.22	22
2,475.00	120.00	173.26	2,768.26					7,312.03	23
								8,186.50	24
						11.58	11.58	861.53	25
1,460.00		6.15	1,466.15					890.47	26
283.47			283.47					4,322.91	27
	5.00		5.00		267.78		267.78	3,426.66	28
420.00	60.80	2.50	483.30					837.12	29
519.00	19.50		538.50					5,568.97	30
31.75			31.75					776.60	31
					150.32		150.32	181.64	32
		68.75	68.75			25.00	25.00	4,665.20	33
		117.85	117.85					1,131.23	34
	50.00		50.00					176.35	35
		421.75	421.75			583.33	583.33	467.75	36
560.00			560.00					1,284.91	37
528.50	3.45	94.17	626.12					521.75	38
						13.00	13.00	36,721.39	39
1,480.00		27.00	1,507.00					1,130.78	40
642.95			642.95					1,829.07	41
						38.00	38.00	6,846.56	42
530.60		4.30	534.90					1,735.77	43
		98.00	98.00			500.00	500.00	3,281.61	44
425.00			425.00			16.24	16.24	7,887.08	

REPORT OF MUNICIPAL FINANCES

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

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
60	Hampton	335.74			335.74
61	Vinton	642.60	1,698.97		2,341.57
62	Jefferson	712.95	538.50		1,251.45
63	Cresco	2,265.71			2,265.71
64	Pella	590.90	552.62		1,143.52
65	Winterset	767.50	587.24		1,354.74
66	Sheldon	96.10		16.95	113.05
67	Osage	1,366.60	303.58	50.00	1,720.18
68	Clear Lake	813.95	2,960.82	1,013.18	4,787.95
69	Eldora				
70	Mystic				
71	Harlan	208.69	138.80	15.19	362.68
72	Nevada	725.33		428.96	1,154.29
73	Clarion	750.00	490.92	220.36	1,461.28
74	Osceola		218.88		218.88
75	Emmetsburg	955.95	116.50	113.43	1,185.88
76	Sac City	158.60			158.60
77	Waukon				
78	Tama	616.05			616.05
79	Glenwood	46.90	6.92		53.82
80	Hawarden	28.86	550.00		578.86
81	Colfax				
82	Bettendorf		3,483.36		3,483.36
83	New Hampton			151.88	151.88
84	Anamosa	593.20		1,355.58	1,948.78
85	Bloomfield	140.20	184.13		324.33
86	Sigourney		409.95		409.95
87	Humboldt	13.00			13.00
88	Monticello		1,169.09	6.44	1,175.53
89	Lake City	54.35			54.35
90	Rockwell City		839.75	393.50	1,233.25
91	Madrid	460.00	171.75	80.50	712.25
92	Audubon			646.37	646.37
93	Marengo		234.24	120.00	354.24
94	Tipton	1,351.54	1,294.00	100.15	2,745.69
95	Rock Rapids		64.74		64.74
96	Dyersville			438.55	438.55
97	Ida Grove	207.20			207.20
98	Villisca				
99	Onawa	687.50	600.00	47.00	1,334.50
100	Bedford		180.00	75.73	255.73
101	Forest City	139.30	168.78	4.54	312.62
102	Eldon	397.70	2,181.00		2,578.70
103	De Witt	928.55	449.46	751.26	2,129.27
104	Leon		1,516.42		1,516.42
105	Hamburg			174.00	174.00
106	Corning				
107	Seymour	127.45		19.45	146.90
108	Toledo				
109	What Cheer				
110	Stuart	317.15	53.08		370.23

REPORT OF MUNICIPAL FINANCES

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

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general expense
	Grand Total.....	\$ 511,565.17	\$ 115,764.66	\$ 136,609.12	\$ 763,938.95
1	Des Moines.....	147,720.70	855.00	34,945.46	183,521.16
2	Sioux City.....	23,643.31	600.00	21,927.72	46,171.03
3	Davenport.....	16,780.00		3,710.27	20,490.27
4	Cedar Rapids.....	5,020.71	22,621.01	3,455.75	31,097.47
5	Dubuque.....	12,959.28		1,433.35	14,392.63
6	Council Bluffs.....	2,173.00	852.18	797.84	3,823.02
7	Waterloo.....	15,857.45	485.42	5,667.08	22,009.95
8	Clinton.....				
9	Burlington.....	3,638.48	3,843.15	2,071.39	9,553.02
10	Ottumwa.....	21,781.75	9,510.08	270.52	31,562.35
11	Mason City.....	1,620.00	92.64	3,469.05	5,181.69
12	Ft. Dodge.....	4,744.81	4,136.81	2,340.51	11,222.13
13	Marshalltown.....	7,177.77	2,747.00	3,952.96	13,877.73
14	Muscatine.....	4,791.25	1,613.38	3,098.96	9,503.59
15	Iowa City.....	21,650.50	341.44	3,923.49	25,915.43
16	Keokuk.....	13,360.99	1,404.09	480.00	15,245.08
17	Boone.....	2,508.04	1,233.94		3,741.98
18	Ft. Madison.....	1,444.00		1,693.45	3,137.45
19	Oskaloosa.....	3,000.71	1,330.62	3,623.22	7,954.55
20	Ames.....	11,258.21	3,171.97	3,393.05	17,823.23
21	Centerville.....	5,483.15	3,931.36	900.59	10,315.10
22	Creston.....	4,472.52		2,795.09	7,267.61
23	Oelwein.....	5,016.90	1,027.77	1,793.18	7,837.85
24	Newton.....	2,107.86			2,107.86
25	Cedar Falls.....	9,173.13			9,173.13
26	Webster City.....	2,130.77		68.43	2,199.20
27	Charles City.....	6,086.57	240.65	2,267.92	8,595.14
28	Fairfield.....	6,610.29	2,851.36		9,461.65
29	Perry.....	3,454.70	2,239.39		5,694.09
30	Red Oak.....	1,556.32	590.12	10.78	2,157.22
31	Atlantic.....		1,501.71	112.16	1,613.87
32	Shenandoah.....	1,500.00	2,083.73		3,583.73
33	Chariton.....	162.82			162.82
34	Albia.....	315.79		1,987.71	2,303.50
35	Estherville.....	2,267.37		2,377.70	4,645.07
36	Cherokee.....	2,904.66	2,117.54	1,434.30	6,456.50
37	Spencer.....				
38	Clarinda.....	843.67			843.67
39	Grinnell.....	1,776.40	1,451.98	18.12	3,246.50
40	Le Mars.....	1,234.00	259.75		1,493.75
41	Marion.....	4,278.95	1,908.08		6,187.03
42	Carroll.....			2,434.24	2,434.24
43	Mt. Pleasant.....	254.95		314.33	569.28
44	Valley Junction.....	974.30		25.36	999.66
45	Washington.....	4,408.44	1,055.63	180.50	5,644.57
46	Missouri Valley.....			509.96	509.96
47	Eagle Grove.....	1,323.60			1,323.60
48	Decorah.....	3,455.77			3,455.77
49	Iowa Falls.....	2,309.99	18.00	327.20	2,655.19
50	Algona.....	7,571.25		2,209.20	9,780.45
51	Storm Lake.....	4,586.52	71.32	81.11	4,738.95
52	Knoxville.....	3,202.17			3,202.17
53	Maquoketa.....	1,261.31	643.74		1,905.05
54	Waverly.....	6,776.27	3,222.31		9,998.58
55	Belle Plaine.....	1,360.40	627.76	775.67	2,763.83
56	Indianola.....	2,918.74	566.30		3,485.04
57	Manchester.....	692.00			692.00
58	Denison.....				
59	Independence.....	6,790.45	2,998.65	189.01	9,978.11

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Street Department									No. in order of population
Street Cleaning				Street Paving and Graveling					
Salaries and wages	Betterment or outlay	Miscellaneous	Total street cleaning	Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving and graveling	Total bridges	
\$ 371,467.85	\$43,920.06	\$52,960.44	\$468,348.35	\$123,885.94	\$272,528.94	\$310,702.05	\$707,116.93	\$194,701.14	
72,183.89		5,343.57	77,527.46		24,861.88		24,861.88	73,413.26	1
56,171.81			56,171.81	23,302.47	23,984.79	22,318.09	69,605.35	47,180.83	2
52,890.15	7,496.00	21,611.91	81,998.06	11,397.10	6,220.39	15,111.03	32,728.52	2,192.71	3
45,688.24	155.13	1,027.07	46,870.44					3,953.32	4
16,717.49	7,071.25	7,058.44	30,847.18	16,285.40	55,525.85	30,077.63	101,888.88		5
10,002.34	9,820.74	412.32	20,235.40	11,984.66	6,090.15	1,069.65	19,144.46	8,152.58	6
4,265.90	1,253.25	888.12	6,407.27	2,272.10	2,503.39	17.62	4,793.11	233.82	7
				7,254.65	1,132.50	112.06	8,499.21	3,203.90	8
3,708.31	442.39	7,690.39	11,841.09	9,021.54	4,105.72	158,358.74	171,486.00	17,121.44	9
	2,989.29		2,989.29	1,347.82	2,225.41	33,797.33	37,370.56	8,039.52	10
6,144.15	7,026.79	64.82	13,235.76		2,128.75		2,128.75	213.66	11
7,578.37	194.52	1,347.67	9,120.56	3,109.86	4,756.21	1,819.90	9,685.97	856.43	12
					862.73		862.73	4,291.91	13
8,875.90	1,152.72	635.41	10,664.03					1,449.24	14
3,736.00		24.00	3,760.00	259.95		770.94	1,030.89	14,440.46	15
1,064.81	677.69		1,742.50	4,979.59	6,660.34	5,069.55	16,709.48	654.33	16
1,186.59	47.75		1,234.34	2,697.91	4,120.02		6,817.93		17
				1,588.55			1,588.55	400.22	18
2,336.75		690.60	3,027.35	921.25		644.57	1,565.82		19
2,371.87		42.41	2,414.28					2,759.24	20
240.00			240.00	2,602.81		19,610.94	22,213.75		21
1,479.29			1,479.29						22
886.00			886.00	1,154.55	32,922.17	404.12	34,480.84		23
7,379.99			7,379.99						24
585.20	1,820.00		2,405.20	629.52			629.52	323.20	25
2,292.75		368.21	2,660.96	320.96		128.72	449.68		26
426.90			426.90	56.50	400.00	13.50	470.00	612.02	27
982.95			982.95			104.75	104.75		28
1,080.00			1,080.00	187.00			187.00		29
1,705.51	42.80		1,748.31	827.51	3,777.26		4,604.77		30
6,700.84	13.86		6,714.70		822.68	35.00	857.68		31
2,810.60	60.15		2,870.75	685.54	620.01	353.60	1,659.15	10.80	32
	451.61		451.61						33
3,673.37	133.50	629.23	4,736.10	130.00	3,513.79		3,643.79		34
									35
1,321.45		246.34	1,567.79	226.28		913.60	1,139.88		36
1,859.75			1,859.75	712.16	1,085.77		1,797.93		37
3,600.00			3,600.00	57.89			57.89		38
2,174.60	111.15		2,285.75		3,270.81		3,270.81		39
1,383.78	78.11	6.30	1,468.19		223.62		223.62	107.18	40
						403.65	403.65		41
192.00			192.00						42
1,047.15			1,047.15						43
798.96			798.96	402.42			402.42		44
333.00			333.00	47.00	112.67		159.67	77.84	45
		2,182.94	2,182.94						46
913.70			913.70	11,143.45			11,143.45		47
442.00			442.00					46.63	48
835.00			835.00	359.20	444.75	61.05	865.00		49
805.20		270.02	1,075.22						50
123.87			123.87		59.71		59.71		51
522.29			522.29			3,355.42	3,355.42		52
1,269.37			1,269.37						53
339.60	179.20		518.80	53.10	3.10		56.20	90.01	54
583.00			583.00	229.76	1,011.70	177.04	1,418.50		55
1,192.27	6.00		1,198.27	240.04	5.00		245.04		56
664.30			664.30	1,076.55	7,155.49		8,232.04		57
									58
					651.61		651.61		59

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

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general expense
60	Hampton	1,180.27			1,180.27
61	Vinton	1,039.23	2,790.10	189.92	4,019.25
62	Jefferson	1,353.76	28.82		1,382.58
63	Cresco	10,763.77			10,763.77
64	Pella	1,606.62	1,088.54		2,695.16
65	Winterset	4,322.30	2,682.48		7,004.78
66	Sheldon	3,357.15	921.84	1,273.44	5,552.43
67	Osage	1,859.00	404.69		2,263.69
68	Clear Lake	3,195.15		1,772.79	4,967.94
69	Eldora				
70	Mystic	550.78	550.00	108.92	1,209.70
71	Harlan	987.25		101.04	1,088.29
72	Nevada	4,020.82		3,908.34	8,019.16
73	Clarion	2,587.32			2,587.32
74	Osceola		927.51		927.51
75	Emmetsburg	2,325.59	795.56	960.98	4,082.13
76	Sac City				
77	Waukon			805.98	805.98
78	Tama	2,274.91	328.51		2,603.42
79	Glenwood	1,285.25	1,517.56		2,802.81
80	Hawarden	910.45		59.59	970.04
81	Colfax	1,121.00			1,121.00
82	Bettendorf	4,736.58	9,188.16		13,924.74
83	New Hampton	1,582.95	455.93	323.73	2,362.61
84	Anamosa				
85	Bloomfield				
86	Sigourney	1,761.89			1,761.89
87	Humboldt	3,002.65	956.97		3,959.62
88	Monticello		75.68		75.68
89	Lake City	1,564.75	24.97	13.49	1,603.21
90	Rockwell City	3,964.83	363.63	350.81	4,679.27
91	Madrid	490.00			490.00
92	Audubon			2,409.63	2,409.63
93	Marengo				
94	Tipton	2,689.85	475.93	27.00	3,192.78
95	Rock Rapids	2,290.25		391.83	2,682.08
96	Dyersville	1,853.25		468.22	2,321.47
97	Ida Grove				
98	Villisca	938.76	213.85		1,152.61
99	Onawa				
100	Bedford		520.68		520.68
101	Forest City	3,915.72	1,026.94	117.01	5,059.67
102	Eldon	812.92	140.25	32.80	985.97
103	De Witt	1,326.00	1,144.14	2,095.77	4,565.91
104	Leon		2,207.73		2,207.73
105	Hamburg	1,985.10	909.81	8.15	2,903.06
106	Corning				
107	Seymour	830.30	498.07	33.05	1,361.42
108	Toledo	1,516.85	1,280.43		2,797.28
109	What Cheer	1,168.91			1,168.91
110	Stuart				

REPORT OF MUNICIPAL FINANCES

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

No. in order of population	Cities	Street Department					
		Sidewalks and Crossings				Total snow removal	Total street lighting
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sidewalks and crossings		
	Grand Total.....	\$30,080.10	\$34,781.48	\$11,125.84	\$75,987.42	\$15,040.82	\$ 969,647.13
1	Des Moines.....	13,747.23		5,473.08	19,220.31	4,836.93	234,083.81
2	Sioux City.....	90.50	146.35		236.85	1,031.89	61,747.70
3	Davenport.....	2,029.90		1,087.94	3,117.84	714.04	82,719.44
4	Cedar Rapids.....	4,162.00	1,713.20	407.83	6,283.03		38,793.67
5	Dubuque.....						56,546.11
6	Council Bluffs.....	886.25	210.44		1,096.69	381.13	30,171.15
7	Waterloo.....	36.30	101.94	3.00	141.24	994.57	40,820.75
8	Clinton.....						24,983.67
9	Burlington.....	333.23	1,759.55		2,092.78		26,331.64
10	Ottumwa.....	881.00	4,515.80	89.42	5,486.22		23,381.87
11	Mason City.....		3,696.65		3,696.65	1,675.19	21,456.55
12	Ft. Dodge.....	1,249.28	1,056.28	127.27	2,432.83	1,957.84	22,231.02
13	Marshalltown.....						
14	Muscatine.....						
15	Iowa City.....			840.05	840.05		13,737.44
16	Keokuk.....	2,804.27	274.34		3,078.61	1.50	14,707.18
17	Boone.....	345.30	181.00		526.30	379.20	8,882.80
18	Ft. Madison.....			886.21	886.21		9,804.35
19	Oskaloosa.....	406.19		84.36	490.55		9,586.00
20	Ames.....	18.00	2,298.25	384.22	2,700.47		
21	Centerville.....						5,244.24
22	Creston.....		19.20		19.20		6,731.13
23	Oelwein.....	15.70	37.00	5.00	57.70		6,052.83
24	Newton.....		1,790.50		1,790.50		7,355.64
25	Cedar Falls.....		219.05		219.05		371.70
26	Webster City.....	511.05		358.67	869.72		
27	Charles City.....			48.22	48.22	511.25	7,628.54
28	Fairfield.....			182.72	182.72		3,742.81
29	Perry.....						3,988.39
30	Red Oak.....	98.35	681.25		779.60	73.16	4,575.41
31	Atlantic.....		118.25		118.25		
32	Shenandoah.....	127.20	19.80		147.00		3,933.00
33	Chariton.....		483.36		483.36		3,990.00
34	Albia.....	187.40	76.24		263.64		3,696.00
35	Estherville.....					390.80	
36	Cherokee.....	60.22	93.10	30.90	184.22	105.82	6,129.50
37	Spencer.....						4,705.95
38	Clarinda.....	22.56			22.56		5,309.11
39	Grinnell.....		85.28		85.28		5,668.00
40	Le Mars.....	60.00	134.96		194.96		5,089.08
41	Marion.....						5,050.82
42	Carroll.....						4,929.90
43	Mt. Pleasant.....					71.00	
44	Valley Junction.....			23.64	23.64	40.65	2,473.19
45	Washington.....		143.82		143.82		
46	Missouri Valley.....			74.89	74.89		3,761.18
47	Eagle Grove.....		11.05		11.05	94.05	3,360.40
48	Decorah.....		429.92		429.92		4,366.42
49	Iowa Falls.....	28.88			28.88	439.96	3,409.24
50	Algona.....	162.64			162.64		
51	Storm Lake.....		422.38		422.38	102.07	11,458.27
52	Knoxville.....			5.50	5.50		3,600.00
53	Maquoketa.....	167.73			167.73		
54	Waverly.....		329.01		329.01		
55	Belle Plaine.....	127.70	209.84	242.29	579.83		3,565.82
56	Indianola.....	52.15			52.15		74.26
57	Manchester.....		736.83		736.83		3,728.20
58	Denison.....			27.50	27.50		
59	Independence.....	20.25	2,856.29		2,876.54	179.85	

GENERAL TABLES—CITIES

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Street Department									No. in order of population
Grading			Total weed cutting	Miscellaneous				Total street department	
Salaries and wages	Miscellaneous	Total grading		Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
\$285,942.90	\$160,379.00	\$446,321.90	\$21,078.40	\$65,782.18	\$67,409.68	\$70,910.43	\$204,102.29	\$ 3,866,283.33	
73,298.48	23,218.58	96,517.06	4,937.84					718,919.71	1
50,978.64	2,212.68	53,191.32	6,232.97	5,161.66		981.82	6,143.48	347,713.23	2
4,571.67	10,291.16	14,862.83	2,880.73		10,985.58		10,985.58	252,690.02	3
					10,493.60	6,391.01	16,884.61	143,882.54	4
	9,852.40	9,852.40		4,062.33	226.78	1,717.64	6,006.75	219,533.95	5
11,837.36	4,557.60	16,394.96	1,771.67	2,096.50	1,357.55	402.50	3,856.55	105,027.61	6
3,153.65	323.26	3,476.91	612.37				2,858.08	82,348.07	7
40,631.57	16,178.07	56,809.64				1,416.31	1,416.31	94,912.73	8
10,918.00	7,501.78	18,419.78	773.75	7,670.31	1,222.55	3,551.13	12,443.99	270,063.49	9
66.00	14,557.31	14,623.31			2,801.61		2,801.61	126,254.73	10
6,589.25	6,833.12	13,422.37	601.10	8,392.60	101.65		8,494.25	70,105.97	11
6,588.74	1,991.49	8,580.23	1,180.42		158.02		158.02	67,425.45	12
1,049.40	1,418.64	2,468.04		544.70		205.30	750.00	22,250.41	13
4,625.00	5,715.90	10,340.90						31,957.76	14
1,460.00		1,460.00		3,962.27			3,962.27	65,146.54	15
1,979.99	3,058.35	5,038.34	455.84	86.00	8,975.92	11.50	9,073.42	66,706.28	16
3,781.97	2,394.49	6,176.46	273.15	997.07	445.25		1,442.32	29,474.48	17
2,539.45	3,025.66	5,565.11		1,394.24		2,831.39	4,225.63	25,607.52	18
4,084.69	4,684.39	8,769.08						31,393.35	19
			6.90					25,697.22	20
1,669.12		1,669.12				210.24	210.24	38,230.23	21
			79.22			263.88	263.88	17,430.23	22
2,394.50	3,360.58	5,755.08						49,394.44	23
248.86		248.86		5,978.01	3,006.51	128.40	128.40	24,517.47	24
				2,041.91	1,642.91	2,591.10	8,984.52	22,355.18	25
							6,275.92	12,455.48	26
790.12		790.12		1,851.61	10,089.73			18,292.07	27
3,010.04		3,010.04	4.80	381.36	21.00		11,941.34	27,206.34	28
2,848.53	2,226.71	5,075.24	96.56	210.72	551.15		402.36	14,366.68	29
	110.83	110.83					761.87	19,872.14	30
1,047.87	325.43	1,373.30	163.44	317.74	180.26	486.33	486.33	9,901.66	31
	1,577.02	1,577.02			50.00	7.40	505.40	14,246.57	32
				24.75		714.65	764.65	7,429.46	33
	112.71	112.71		449.60			24.75	14,667.78	34
			55.95	8.75		1,576.36	2,025.96	7,174.54	35
923.31	37.40	960.71				187.50	196.25	15,835.91	36
1,215.67		1,215.67		196.11				9,324.34	37
187.80	647.94	835.74		204.00	55.59	23.26	196.11	11,245.01	38
1,535.24	152.48	1,687.72		1,000.00	39.15	282.85	282.85	15,674.93	39
	2,075.75	2,075.75				5,999.98	7,039.13	17,303.63	40
	269.25	269.25				1,269.13	1,269.13	14,986.38	41
1,409.68	43.62	1,453.30	217.10	797.05	130.35	362.23	362.23	8,187.62	42
			107.56			54.03	981.43	4,339.26	43
5,185.15		5,185.15		1,709.25	346.42			4,846.08	44
	114.50	114.50	1.50				2,055.67	13,599.72	45
1,091.90		1,091.90		272.50		1,070.48	1,070.48	7,715.45	46
	6,069.16	6,069.16	286.50			315.93	588.43	18,526.58	47
718.70		718.70		1,230.16		2,351.99	2,351.99	17,448.39	48
							1,230.16	10,182.13	49
92.83	1,657.25	1,750.08				3,890.12	3,890.12	14,908.43	50
104.37		104.37						18,655.33	51
1,456.47	280.74	1,737.21		207.12		119.70	326.82	11,116.57	52
176.50	228.46	404.96		347.70	3,124.95	242.29	3,714.94	8,794.30	53
				430.20	3,184.67		3,614.87	15,012.43	54
						106.20	106.20	9,017.18	55
902.62		902.62						5,957.38	56
1,261.75	49.53	1,311.28				834.07	834.07	16,198.72	57
						9,698.20	9,698.20	9,725.70	58
								13,686.11	59

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

No. in order of population	Cities	Street Department					
		Sidewalks and Crossings				Total snow removal	Total street lighting
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sidewalks and crossings		
60	Hampton	171.22			171.22		4,946.06
61	Vinton		486.60		486.60	55.30	
62	Jefferson		25.76		25.76	215.80	3,515.40
63	Cresco	547.07		111.25	658.32		4,637.62
64	Pella		635.05		635.05		1,172.80
65	Winterset			4.10	4.10		
66	Sheldon	150.50		64.95	215.45		4,718.58
67	Osage	34.01	133.34		167.35	58.20	4,063.60
68	Clear Lake	6.65	1,517.00		1,523.65	183.46	4,609.01
69	Eldora			311.31	311.31		3,161.97
70	Mystic						960.00
71	Harlan						
72	Nevada						2,975.15
73	Clarion		154.95	100.00	254.95		2,839.82
74	Osceola		600.03		600.03		2,581.74
75	Emmetsburg						3,365.50
76	Sac City	25.30			25.30		3,785.42
77	Waukon	49.86	488.07	4.50	542.43	343.86	2,590.06
78	Tama		514.88		514.88		3,002.61
79	Glenwood						1,200.00
80	Hawarden		85.84		85.84		
81	Colfax	20.00	22.36		42.36	16.00	2,359.58
82	Bettendorf		1,253.30		1,253.30		4,481.50
83	New Hampton		7.86		7.86	65.00	
84	Anamosa						3,038.10
85	Bloomfield	108.71	452.52		561.23		414.95
86	Sioux		717.91		717.91		2,594.58
87	Humboldt	72.10	348.05	6.80	426.95	102.10	2,929.94
88	Monticello		78.95		78.95		3,573.39
89	Lake City		8.40		8.40	3.25	2,927.25
90	Rockwell City	54.10			54.10		2,799.05
91	Madrid		328.80		328.80		1,736.05
92	Audubon						2,789.30
93	Marengo						2,234.68
94	Tipton	189.30	367.90		557.20	9.00	1,320.00
95	Rock Rapids		46.74		46.74		500.00
96	Dyersville		292.65	19.30	311.95		2,648.00
97	Ida Grove						3,247.00
98	Villisca						2,828.40
99	Onawa		926.90		926.90		1,766.10
100	Bedford		55.68		55.68		2,849.88
101	Forest City		160.57		160.57	7.95	1,795.78
102	Eldon	20.00			20.00		323.25
103	De Witt		39.74	120.92	160.66		3,773.27
104	Leon						
105	Hamburg						2,188.00
106	Corning						2,814.11
107	Seymour						
108	Toledo		180.70		180.70		2,272.55
109	What Cheer						1,342.90
110	Stuart						

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—
TOTAL

Street Department

Grading			Total weed cutting	Miscellaneous				Total street department	No. in order of population
Salaries and wages	Miscellaneous	Total grading		Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
5,979.46		5,979.46		2,409.79			2,409.79	15,504.13	60
1,723.10	516.14	2,239.24	120.60	73.50			73.50	8,880.57	61
365.10	158.37	523.47		1,089.91	165.15	75.00	1,330.06	9,444.23	62
	1,226.28	1,226.28		525.50			525.50	32,193.94	63
1,501.29		1,501.29				919.19	919.19	22,981.45	64
648.00	388.57	1,036.57		1,020.25	27.60	39.45	1,087.30	10,996.75	65
								11,326.46	66
684.15	866.52	1,550.67		50.30	3,425.20		3,475.50	12,262.59	67
5,141.95	2,483.95	7,625.90	126.83		790.49		790.49	21,340.65	68
	1,031.13	1,031.13				3,635.17	3,635.17	9,054.13	69
325.50	350.00	675.50						3,437.35	70
375.00	359.48	734.48						5,578.21	71
								11,478.81	72
	616.91	616.91				651.16	651.16	7,028.36	73
	1,063.82	1,063.82		931.78			931.78	6,391.37	74
						8.93	8.93	7,456.56	75
1,217.75		1,217.75		4,421.70			4,421.70	10,514.77	76
864.53	16.80	881.33		2,118.08		551.38	2,669.46	9,171.95	77
340.21	11.15	351.36		294.44	231.84		526.28	7,183.25	78
								4,220.91	79
396.25	142.14	538.39			23.60		23.60	3,142.67	80
410.00	100.50	510.50				322.32	322.32	4,519.20	81
	1,767.36	1,767.36				1,423.60	1,423.60	22,850.50	82
	624.05	624.05						4,146.54	83
647.75	122.30	770.05			52.00	1,050.71	1,102.71	20,188.52	84
750.00	150.00	900.00						5,086.18	85
928.00	100.35	1,028.35				724.67	724.67	7,776.89	86
810.49	346.31	1,156.80		33.00			33.00	10,245.34	87
117.45		117.45				243.06	243.06	4,921.31	88
103.00		103.00	17.42	351.38	71.40	3.50	426.28	5,574.05	89
307.15		307.15						7,839.57	90
	838.70	838.70				359.39	359.39	3,824.07	91
	739.09	739.09	21.88			700.00	700.00	8,863.23	92
								4,691.41	93
587.70	109.00	696.70	24.20	273.05	2,730.50	31.95	3,035.50	17,790.24	94
	2,395.85	2,395.85			626.75	1,000.00	1,626.75	9,840.89	95
								5,281.42	96
1,675.20		1,675.20						5,804.17	97
642.30	53.86	696.16		123.28		812.14	935.42	5,612.59	98
800.00	260.00	1,060.00	12.00					5,118.15	99
	214.87	214.87				133.18	133.18	8,800.78	100
						866.64	866.64	8,458.81	101
251.45		251.45		40.00	73.95		113.95	2,464.91	102
	1,142.40	1,142.40				1,677.65	1,677.65	11,430.09	103
								2,207.73	104
			2.50			263.62	263.62	6,312.72	105
	4,236.52	4,236.52						18,864.12	106
242.25	331.78	574.03	13.60					4,649.34	107
815.29	209.40	1,024.69				542.54	542.54	20,793.21	108
						2,005.03	2,005.03	4,516.84	109
867.69	251.16	1,118.85						1,282.49	110

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

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand Total.....	\$ 1,454,628.80	\$ 1,054,734.45	\$ 6,222.53	\$ 2,515,585.78
1	Des Moines.....	324,000.00	282,753.67		606,753.67
2	Sioux City.....	100,000.00	103,255.66	13.28	203,268.94
3	Davenport.....	48,500.00	54,757.50		103,257.50
4	Cedar Rapids.....	60,800.00	40,759.61		101,559.61
5	Dubuque.....	52,000.00	64,349.10	61.57	116,410.67
6	Council Bluffs.....	74,000.00	38,223.75		112,223.75
7	Waterloo.....	103,600.00	33,283.52		136,883.52
8	Clinton.....	46,500.00	12,804.25		59,304.25
9	Burlington.....	70,500.00	28,327.25		98,827.25
10	Ottumwa.....	5,500.00	17,968.07	260.00	23,728.07
11	Mason City.....	74,273.35	33,033.16	1,469.71	108,776.22
12	Ft. Dodge.....	25,500.00	45,380.50	2.00	70,882.50
13	Marshalltown.....	5,000.00	4,367.50		9,367.50
14	Muscatine.....	6,000.00	2,175.00		8,175.00
15	Iowa City.....	22,000.00	19,110.80		41,110.80
16	Keokuk.....	11,000.00	7,190.00	.18	18,190.18
17	Boone.....	12,000.00	9,002.50		21,002.50
18	Ft. Madison.....	21,000.00	15,119.59	9.34	36,128.93
19	Oskaloosa.....	20,790.00	14,396.32		35,186.32
20	Ames.....	4,000.00	5,455.49		9,455.49
21	Centerville.....				
22	Creston.....	17,250.00	4,021.87	2,086.75	23,358.62
23	Oelwein.....	5,800.00	5,084.01		10,884.01
24	Newton.....	1,000.00	3,055.00		4,055.00
25	Cedar Falls.....	3,700.00	1,260.75		4,960.75
26	Webster City.....	1,500.00	354.50		1,854.50
27	Charles City.....	11,500.00	13,389.54		24,889.54
28	Fairfield.....	3,000.00	607.50	3.06	3,610.56
29	Perry.....	5,224.00	6,638.75		11,862.75
30	Red Oak.....	3,900.00	1,800.32		5,700.32
31	Atlantic.....	4,000.00	1,642.14		5,642.14
32	Shenandoah.....	9,000.00	8,426.50		17,426.50
33	Chariton.....	2,438.01	605.00		3,043.01
34	Albia.....	3,000.00	1,617.50		4,617.50
35	Estherville.....	7,000.00	948.48		7,948.48
36	Cherokee.....	10,050.00	4,380.34		14,430.34
37	Spencer.....	7,000.00	4,208.48		11,208.48
38	Clarinda.....	5,388.71	2,135.44		7,524.15
39	Grinnell.....	11,500.00	3,393.75		14,893.75
40	Le Mars.....	6,274.36	1,980.21		8,254.57
41	Marion.....	2,500.00	3,807.51		6,307.51
42	Carroll.....	6,000.00	1,002.66		7,002.66
43	Mt. Pleasant.....				
44	Valley Junction.....	5,100.00	2,109.00		7,209.00
45	Washington.....	4,000.00	4,275.00	3.47	8,278.47
46	Missouri Valley.....	3,513.54	1,166.50		4,680.04
47	Eagle Grove.....	500.00	574.50		1,074.50
48	Decorah.....	10,000.00	3,817.70		13,817.70
49	Iowa Falls.....	13,500.00	2,202.70		15,702.70
50	Algona.....	1,000.00	367.50	2,223.60	3,591.10
51	Storm Lake.....	2,000.00	3,900.00		5,900.00
52	Knoxville.....	5,000.00	4,453.56		9,453.56
53	Maquoketa.....	2,000.00	1,045.04		3,045.04
54	Waverly.....		788.90		788.90
55	Belle Plaine.....	3,500.00	2,080.00		5,580.00
56	Indianola.....	800.00	412.50	2.50	1,215.00
57	Manchester.....	5,417.65	1,301.90		6,719.55
58	Denison.....	4,500.00	6,969.84		11,469.84
59	Independence.....				

GENERAL TABLES—CITIES

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Bond Payments								No. in order of population
Municipal Industry Bonds				Special Assessment				
Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assessment bonds	
\$ 450,579.31	\$ 265,925.95	\$ 3,960.39	\$ 720,471.65	\$ 1,912,254.73	\$ 466,867.84	\$ 20,965.80	\$ 2,400,088.37	
45,023.06	4,991.12		50,014.18	86,500.00	13,492.67	10.37	100,003.04	1
32,500.00	22,286.84		54,786.84	389,081.57	67,220.01		456,301.58	2
20,000.00	7,600.00		27,600.00			3,716.69	3,716.69	3
10,500.00	16,375.00		26,875.00	102,600.00	32,650.28		135,250.28	4
34,000.00	21,650.00		55,650.00	8,000.00	2,425.00		10,425.00	5
20,000.00	15,763.70	112.50	35,876.20	50,500.00	18,597.81		69,097.81	6
				62,090.35	77,548.61		139,638.96	7
				1,650.00	396.00		2,046.00	8
				11,234.24	2,427.71		13,661.95	9
4,000.00	24,610.00		28,610.00			10,724.77	10,724.77	10
7,000.00	4,700.00		11,700.00	40,900.00	2,368.73		43,268.73	11
				54,371.19	17,842.25		72,213.44	12
4,000.00	869.46		4,869.46	122,806.26	6,640.44		129,446.70	13
				125,670.13	18,157.03		143,827.16	14
10,000.00	7,441.25		17,441.25	82,750.00	20,422.31		103,172.31	15
2,075.00	15,000.00		17,075.00	11,500.00	4,767.41		16,267.41	16
17,000.00	3,543.94		20,543.94					17
3,500.00	4,135.87		7,635.87	1,500.00	1,777.50		3,277.50	18
	1,100.00		1,100.00	17,066.39	5,437.36	2,292.95	24,796.70	19
2,000.00	278.31		2,278.31	4,407.07	1,306.19		5,713.26	20
23,500.00	4,300.00		27,800.00	23,000.00	10,980.35		33,980.35	21
	5,210.00		5,210.00					22
				12,520.83	2,589.70		15,110.53	23
1,000.00	2,791.88		3,791.88	5,000.00	1,620.58		6,620.58	24
1,000.00	1,433.20		2,433.20	17,500.00	2,730.71		20,230.71	25
2,000.00	300.00		2,300.00	20,300.00	4,309.49		24,609.49	26
1,500.00	812.50		2,312.50	10,505.99	897.41		11,403.40	27
	1,250.00		1,250.00					28
29,756.25	263.26		30,019.51					29
5,000.00	3,800.00		8,800.00	7,100.00	2,191.37		9,291.37	30
24,000.00	630.00		24,630.00	94,225.91	8,228.59		102,454.50	31
				21,100.00	2,861.97		23,961.97	32
3,500.00	1,532.76		5,032.76	5,790.54	1,524.72		7,315.26	33
3,000.00	4,128.75		7,128.75					34
3,000.00	2,420.00		5,420.00					35
				13,400.87	5,491.03		18,891.90	36
				4,777.19	2,008.84		6,786.03	37
13,500.00	245.65		13,745.65	17,800.00	6,532.47		24,332.47	38
				12,500.00	2,233.12		14,733.12	39
7,000.00	2,100.00	451.44	9,551.44	15,500.00	4,595.51		20,095.51	40
10,000.00	11,308.37		21,308.37					41
				13,500.00	4,657.75		18,157.75	42
1,000.00	350.00		1,350.00	703.56	1.00		704.62	43
3,000.00	580.19		3,580.19	11,889.12	3,799.45		15,688.57	44
				9,500.00	3,932.31		13,432.31	45
5,000.00	536.50		5,536.50	8,200.00	2,761.10		10,961.10	46
		2,731.62	2,731.62					47
								48
3,000.00	6,025.00		9,025.00	2,000.00	700.00		2,700.00	49
3,000.00	1,380.00		4,380.00	6,500.00	1,072.50		7,572.50	50
1,500.00	2,937.50		4,437.50	3,200.00	672.50		3,872.50	51
13,000.00	862.33	4.40	13,866.73	8,258.25	1,501.03		9,759.28	52
				11,830.00	4,846.95		16,676.95	53
5,000.00	3,448.87		8,448.87	28,361.41	1,204.71		29,566.12	54
								55

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	2,000.00	3,690.00		5,690.00
61	Vinton	2,000.00	335.00		2,335.00
62	Jefferson	8,000.00	4,520.00		12,520.00
63	Cresco	4,000.00	2,119.61		6,119.61
64	Pella	9,500.00	3,875.83		13,375.83
65	Winterset		153.68		153.68
66	Sheldon	4,753.38	2,721.57		7,474.95
67	Osage	3,500.00	525.33		4,025.33
68	Clear Lake	7,500.00	8,956.25		16,456.25
69	Eldora	9,900.00	3,478.72		13,378.72
70	Mystic	500.00	390.00		890.00
71	Harlan	3,500.00	3,065.00		6,565.00
72	Nevada	2,000.00	4,126.36		6,126.36
73	Clarion	1,500.00	309.81		1,809.81
74	Osceola		1,300.00	4.00	1,304.00
75	Emmetsburg	6,000.00	3,092.86		9,092.86
76	Sac City	3,000.00	4,508.13		7,508.13
77	Waukon	8,900.00	5,444.56	66.61	14,411.17
78	Tama	3,600.00	3,273.71		6,873.71
79	Glenwood	7,000.00	2,220.47		9,220.47
80	Hawarden	2,000.00	750.00		2,750.00
81	Colfax	2,000.00	3,771.01		5,771.01
82	Bettendorf	3,000.00	2,269.00		5,269.00
83	New Hampton	1,500.00	753.76		2,253.76
84	Anamosa	10,930.80	2,859.45		13,790.25
85	Bloomfield	2,000.00	1,136.50		3,136.50
86	Sigourney	4,000.00	4,491.54		8,491.54
87	Humboldt	500.00	315.00		815.00
88	Monticello	2,000.00	135.00		2,135.00
89	Lake City	4,400.00	6,310.00		10,710.00
90	Rockwell City	500.00	1,580.00		2,080.00
91	Madrid	2,000.00	2,180.05		4,180.05
92	Audubon	4,000.00			4,000.00
93	Marengo	4,000.00	6,310.30		10,310.30
94	Tipton				
95	Rock Rapids	4,125.00	4,391.12	14.48	8,530.60
96	Dyersville	1,000.00	525.00		1,525.00
97	Ida Grove	2,000.00	3,479.84		5,479.84
98	Villisca	15,000.00	1,068.82		16,068.82
99	Onawa	1,500.00	3,654.38		5,154.38
100	Bedford	4,000.00	1,500.00		5,500.00
101	Forest City	1,500.00	2,003.87		3,503.87
102	Eldon	500.00	52.54		552.54
103	De Witt				
104	Leon	11,500.00	1,520.12		13,020.12
105	Hamburg	500.00	476.47		976.47
106	Corning	500.00	795.00		1,295.00
107	Seymour	2,000.00	2,232.50	1.98	4,234.48
108	Toledo	2,500.00	463.66		2,963.66
109	What Cheer	2,000.00	1,770.00		3,770.00
110	Stuart	1,200.00	2,294.50		3,494.50

REPORT OF MUNICIPAL FINANCES

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

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Account Trust	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
	Grand Total.....	\$197,959.43	\$295,566.58	\$452,175.03	\$6,581,846.83	\$733,111.90	\$33,334.45
1	Des Moines.....				606,753.67	55,994.07	
2	Sioux City.....			20,387.00	373,673.16		
3	Davenport.....		123,089.19	3,515.00	740,950.11	58,677.05	196.54
4	Cedar Rapids.....		10,016.17	7,455.00	150,347.47	168,775.69	138.26
5	Dubuque.....		23,658.30	10,203.75	312,398.00	22,884.31	1,018.09
6	Council Bluffs.....	95,000.00	26,107.84		299,406.09		79.45
7	Waterloo.....		9,060.89	9,696.34	260,614.76	68,200.77	206.34
8	Clinton.....		40,302.66	256,232.42	495,478.29		215.38
9	Burlington.....			9,400.00	110,273.25	93,432.97	198.59
10	Ottumwa.....		36,036.39		73,426.41	12,792.33	132.41
11	Mason City.....	75,400.00	11,454.42		234,965.41	5,834.51	320.84
12	Ft. Dodge.....		1,785.00		127,636.23	11,649.61	389.40
13	Marshalltown.....		3,450.00	20,761.69	105,792.63	8,677.10	2.27
14	Muscatine.....				142,491.16	24,003.10	
15	Iowa City.....			20,768.77	205,706.73		27.00
16	Keokuk.....	3,000.00		3,815.67	25,005.85	15,000.00	
17	Boone.....		10,303.51		151,919.57		
18	Ft. Madison.....				36,128.93		96.75
19	Oskaloosa.....			857.23	69,385.96	18,922.08	
20	Ames.....	1,000.00		2,053.19	33,052.62	14,115.25	153.85
21	Centerville.....	2,231.24			13,144.61		
22	Creston.....			37,435.44	86,690.76		2.00
23	Oelwein.....				18,875.58		15.10
24	Newton.....			3,800.00	69,635.35		
25	Cedar Falls.....			550.00	5,510.75		11.17
26	Webster City.....				7,064.50		
27	Charles City.....				40,000.07		150.00
28	Fairfield.....				14,023.02	1,956.09	3.66
29	Perry.....				34,526.66		24.00
30	Red Oak.....				32,609.81	801.09	652.11
31	Atlantic.....				19,358.04	4,869.59	
32	Shenandoah.....		32.71		18,709.21		35.44
33	Chariton.....				33,062.52		
34	Albia.....				22,708.87	6,742.72	
35	Estherville.....				135,032.98	42,688.23	4,063.25
36	Cherokee.....				38,392.31	5,421.10	
37	Spencer.....				23,556.50	2,825.57	
38	Clarinda.....				14,652.90	1,355.90	229.51
39	Grinnell.....				20,313.75		
40	Le Mars.....				27,146.47		
41	Marion.....				13,093.54		42.00
42	Carroll.....		270.00		45,350.78	640.11	
43	Mt. Pleasant.....			9,633.65	24,366.77	11,000.00	14,000.00
44	Valley Junction.....				36,855.95	555.32	
45	Washington.....				29,586.84		
46	Missouri Valley.....				22,837.79		
47	Eagle Grove.....				3,129.12	3,396.03	1,376.40
48	Decorah.....				33,086.46	860.00	196.92
49	Iowa Falls.....			1,439.38	30,574.39		
50	Algona.....				20,088.70	9,630.56	
51	Storm Lake.....			1,745.00	10,376.62	2,287.35	
52	Knoxville.....				9,453.56		
53	Maquoketa.....				14,770.04		59.11
54	Waverly.....				12,741.40		
55	Belle Plaine.....				13,890.00		
56	Indianola.....				24,841.01	2,000.00	8.00
57	Manchester.....				23,396.50		
58	Denison.....				49,484.83		
59	Independence.....					3,032.05	6.00

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Payments								
Interest	Damage Claims							
Total interest on warrants	Total damage claims	Total miscellaneous	Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1927	Balance on hand March 31, 1928	Grand total for year	No. in order of population
\$20,186.93	\$121,122.17	\$824,031.81	\$8,313,634.09	\$26,308,060.34	\$ 733,171.67	\$7,181,993.71	\$34,223,225.72	
		348,739.13	1,011,486.87	3,609,823.84	80,630.84	598,393.25	4,288,847.93	1
	3,158.10	4,245.66	381,076.92	2,007,979.29		391,381.88	2,399,361.17	2
	4,914.75		804,738.45	1,750,196.49	148.76	790,462.98	2,540,808.23	3
	1,591.31	23,580.00	344,432.73	1,602,775.03	3,891.32	497,900.06	2,104,566.41	4
	3,251.13	1,648.25	341,199.78	1,438,088.84	27,682.07	157,458.70	1,623,229.61	5
2,852.62	76,635.46	318,492.87	697,466.49	1,445,641.16	51,077.53	256,138.23	1,752,856.92	6
536.95	971.80	230.90	330,761.52	915,472.02	73,843.62	219,858.48	1,209,174.12	7
3,074.98	240.70	5,793.94	504,803.29	792,403.09	10,729.35	152,937.66	956,070.10	8
	200.00		204,104.81	786,161.75		205,240.33	991,402.08	9
	675.65		87,026.80	510,982.06	2,057.64	62,580.11	575,619.81	10
1,478.15	270.55		242,869.46	589,910.07	55,425.90	146,807.89	792,143.86	11
241.74	1,673.23	6,432.95	148,023.16	464,574.47	22,515.76	122,354.74	609,444.97	12
		3,089.04	117,511.04	229,551.67	101.04	32,589.47	262,242.18	13
			166,494.26	587,672.46		144,994.80	732,667.26	14
	219.18		205,952.91	361,775.63	25,094.76	77,801.66	464,672.05	15
		15,045.04	55,050.89	241,935.85		44,863.02	286,798.87	16
391.05		245.30	152,555.92	316,943.76	2,611.98	53,411.63	372,967.37	17
	408.00	53.88	36,687.56	140,954.19	126.92	54,578.51	195,659.62	18
20.86	500.00		88,828.90	230,494.87	9,679.60	123,107.03	363,281.50	19
	113.07		47,434.79	400,306.84	8.85	93,973.37	494,289.06	20
			13,144.61	84,992.57	619.85	26,751.55	112,363.97	21
	195.68	224.24	87,112.68	139,138.44	139.32	29,373.68	168,651.44	22
3,978.90	349.12		23,218.70	170,991.53	55,083.62	74,404.91	300,480.06	23
319.18		2,462.50	72,417.03	460,906.70	23,759.16	76,350.23	561,016.09	24
	15.00		5,536.92	237,862.21	5,796.83	58,292.82	301,951.86	25
	28.15	899.50	7,992.15	168,552.14	1,003.23	108,872.91	278,488.28	26
	96.25	5,948.84	40,195.16	114,503.41	5,595.63	40,256.02	160,355.06	27
	44.20	1,629.67	17,656.64	107,287.38	1,591.00	27,839.30	136,717.68	28
			34,550.66	95,343.60	7,520.78	3,163.48	106,027.86	29
374.67	1.00	1,560.39	35,999.07	116,302.16	7,058.34	42,202.76	165,563.26	30
		1,608.50	25,836.13	162,222.35		37,990.84	200,213.19	31
		359.63	19,104.28	75,093.03	2,081.36	50,197.93	127,372.32	32
			33,062.52	72,964.67	428.81	28,610.78	102,004.26	33
		1,708.20	31,141.79	75,235.36	11.10	31,045.88	106,292.34	34
18.48		59,858.64	241,661.58	330,815.82	1,518.93	54,112.39	386,447.14	35
33.77	9.00		43,856.18	95,216.46	1,780.46	61,671.29	158,668.21	36
22.43		696.05	27,100.55	188,736.22		22,654.73	211,390.95	37
3.59	53.24	28.49	16,323.63	75,325.27	207.00	18,071.93	93,604.20	38
			20,313.75	125,738.70	44.35	98,085.93	223,868.98	39
870.34			28,016.81	66,496.17	18,153.97	23,879.48	108,529.62	40
	35.25		13,170.79	47,359.19	6.25	32,005.22	79,370.66	41
			45,990.89	101,134.82	731.61	25,710.87	127,577.30	42
	1,699.50	8,502.20	59,568.47	180,003.83	10.75	54,284.17	234,298.75	43
		2,943.66	40,354.93	63,621.01	1,617.55	44,157.00	109,395.56	44
	500.00		30,086.84	91,086.69	27.14	121,810.22	212,924.05	45
		31.64	22,869.43	61,972.68	2,210.04	17,374.04	81,556.76	46
	1,698.93	2.50	9,602.98	56,939.39	1,027.71	22,830.10	80,797.20	47
		182.65	34,326.03	79,383.68	22.50	15,169.07	94,575.25	48
	43.00		30,617.39	70,167.21	566.97	34,109.85	104,844.03	49
		368.05	30,087.31	212,101.46	199.90	75,632.51	287,933.87	50
382.56			13,046.53	179,590.83	967.57	31,583.95	212,142.35	51
			9,453.56	64,968.17	42,131.71	32,108.44	139,208.32	52
			14,829.15	69,563.55	851.82	29,805.63	100,221.00	53
			12,741.40	122,046.08		58,399.06	180,445.14	54
	4,987.08		18,877.08	50,785.17	41.30	37,087.37	87,913.84	55
252.47		41.90	27,143.38	137,674.09	8,922.85	14,838.88	161,435.82	56
	73.80		23,470.30	64,958.35		6,737.57	71,695.92	57
			49,484.83	157,712.85	380.25	144,541.41	302,634.51	58
		123.00	3,161.05	96,497.10	4,255.06	57,160.53	157,912.69	59

REPORT OF MUNICIPAL FINANCES

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

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Trust Account	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
60	Hampton				12,172.89	1,799.64	
61	Vinton				10,380.00	1,636.12	7,016.01
62	Jefferson				51,816.45		25.38
63	Cresco				12,299.61	6,000.00	
64	Pella				57,133.33		53.10
65	Winterset				21,337.07		
66	Sheldon	1,033.19		726.70	29,982.52		
67	Osage				31,020.33		140.72
68	Clear Lake				23,562.23		25.00
69	Eldora				13,378.72		
70	Mystic				890.00		
71	Harlan				35,901.25		59.25
72	Nevada				8,145.15		3.00
73	Clarion			12,168.02	40,017.37		
74	Osceola			165.94	16,928.78		
75	Emmetsburg				57,325.68	1,175.60	154.75
76	Sac City				7,508.13		
77	Waukon				26,795.17		
78	Tama				10,808.06	1,000.00	
79	Glenwood			690.00	11,585.47		
80	Hawarden			168.95	45,713.11		
81	Colfax				21,273.88	1,826.44	
82	Bettendorf				5,269.00		
83	New Hampton				14,740.49		
84	Anamosa			2,000.00	15,790.25		
85	Bloomfield				9,406.85	8,000.00	
86	Sigourney				8,491.54		
87	Humboldt				6,667.44		65.00
88	Monticello	15,643.04			17,778.04	2,604.84	3.50
89	Lake City				19,450.00		45.90
90	Rockwell City				13,550.98	2,000.00	
91	Madrid			532.51	8,340.05		
92	Audubon			8,367.26	14,367.26		435.62
93	Marengo				19,414.13		47.96
94	Tipton				12,574.25	3,000.00	
95	Rock Rapids				37,191.35	2,531.29	248.60
96	Dyersville				2,621.28		
97	Ida Grove	4,213.12			31,565.42		
98	Villisca			7,601.62	28,170.44	1,249.20	6.00
99	Onawa				9,679.87	408.87	
100	Bedford				26,707.29		
101	Forest City			4.50	5,594.96	8,305.54	25.00
102	Eldon				7,585.28	6,200.00	15.00
103	De Witt				11,038.29		
104	Leon				13,020.12		
105	Hamburg				2,805.10	701.20	517.98
106	Corning				3,320.00	4,080.79	5.00
107	Seymour	438.83			5,773.31	110.48	391.84
108	Toledo				24,060.48	1,529.34	
109	What Cheer				3,770.00		
110	Stuart				8,782.90		

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—
TOTAL

Payments								
Interest	Damage Claims							
Total interest on warrants	Total damage claims	Total miscellaneous	Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1927	Balance on hand March 31, 1928	Grand total for year	No. in order of population
			13,972.53	55,679.07	12,074.67	33,421.58	101,175.32	60
		13.55	19,045.68	94,542.97		40,997.08	135,540.05	61
		750.55	52,592.38	79,596.85	317.70	16,957.26	96,871.81	62
792.86			19,092.47	73,705.53	4,881.00	14,577.57	93,164.10	63
		1,705.89	58,892.32	158,388.96	87.03	18,712.62	177,188.61	64
			21,337.07	142,485.24	456.78	48,321.35	191,263.37	65
			29,982.52	65,422.41	4,261.81	10,104.41	79,788.63	66
550.12			31,711.17	92,029.03	19,734.99	20,995.83	132,759.85	67
		120.00	23,707.23	72,539.97	8,097.97	30,336.84	110,974.78	68
			13,378.72	47,166.09		19,951.47	67,117.56	69
171.98			1,061.98	6,460.10	2,351.44	2,159.79	10,971.33	70
			35,960.50	121,703.16		27,834.10	149,537.26	71
191.58			8,339.73	58,097.75	11,066.69	36,798.26	105,962.70	72
13.59			40,030.96	71,725.88	2,337.33	16,716.21	90,779.42	73
	14,215.38		31,144.16	49,978.76	20.00	18,335.42	68,334.18	74
88.55			58,744.58	84,613.33	6,046.02	36,721.98	127,381.33	75
			7,508.13	32,690.82		43,978.75	76,669.57	76
		92.10	26,887.27	55,021.75	378.28	7,925.13	63,325.16	77
2.20	152.00	2,696.10	14,658.36	35,339.20	23,382.62	11,788.86	70,510.68	78
158.46		500.00	12,243.93	34,557.56	5,369.01	15,426.26	55,352.83	79
			45,713.11	91,082.23		21,526.72	112,608.95	80
			23,100.32	37,032.39	1,912.73	6,114.11	45,059.23	81
			5,269.00	42,412.43		14,715.87	57,128.30	82
156.00			14,896.49	87,708.44	1,300.00	25,156.82	105,165.26	83
1.24		167.46	15,958.95	52,783.99	564.65	12,044.93	65,393.57	84
464.27			17,871.12	79,872.19	10,041.37	30,528.74	120,442.30	85
410.54			8,902.08	31,039.75	15,516.10	7,250.52	55,806.37	86
		218.64	6,951.08	30,443.90	175.99	31,121.56	61,741.45	87
			20,386.38	49,896.44		8,837.95	58,734.39	88
749.87			20,245.77	30,075.81	4,155.97	16,750.04	57,981.82	89
165.95		12.34	15,729.27	42,420.55	2,915.61	22,373.39	67,709.55	90
1,133.22			9,473.27	22,019.54	14,869.74	16,250.21	53,139.49	91
			14,802.88	44,231.17		66,082.28	110,313.45	92
			19,462.09	53,385.53		15,860.16	69,245.69	93
			15,574.25	80,431.06	400.21	31,921.51	112,752.78	94
		365.79	40,337.03	126,151.82	23.10	98,315.67	224,490.59	95
	50.00	161.53	2,832.81	22,212.68		10,478.59	32,691.27	96
			31,565.42	49,744.62	400.00	20,444.24	70,588.86	97
	353.66		29,779.30	47,678.48		1,948.08	67,526.56	98
			10,088.74	105,509.21	3.00	36,796.91	142,309.12	99
			26,707.29	45,932.20	4,975.47	63,860.96	114,768.63	100
	35.00	43.10	14,003.60	54,913.72	1,532.05	16,828.38	73,274.15	101
	125.00	96.53	14,021.81	41,477.57		4,374.37	45,851.94	102
			11,038.29	39,841.78	700.50	11,493.06	52,035.34	103
			13,020.12	37,727.79	1,926.79	29,880.22	69,534.80	104
90.00			4,114.28	20,393.29	3,733.03	17,621.48	41,747.80	105
	1,539.00	15.00	8,959.79	42,914.24		19,929.41	62,843.65	106
134.19			6,409.82	41,047.36	2,578.98	8,031.12	51,657.46	107
59.57		296.02	25,945.41	60,287.87	2,532.38	9,413.76	72,234.01	108
			3,770.00	15,271.41		2,956.62	18,228.03	109
			8,782.90	55,442.73		17,116.73	72,559.46	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CITIES—BONDED AND OTHER

No. in order of population	Cities	Total indebtedness at close of year March 31, 1928	Character and Amount of	
			General bonds	Municipal industry bonds
	Grand Total.....	\$42,513,243.81	\$20,426,232.65	\$12,187,150.08
1	Des Moines.....	13,622,175.46	5,661,399.93	5,200,000.00
2	Sioux City.....	2,197,185.03	1,286,000.00	709,000.00
3	Davenport.....	1,532,087.64	1,043,500.00	469,000.00
4	Cedar Rapids.....	2,118,091.13	1,769,500.00	346,000.00
5	Dubuque.....	2,560,124.32	1,290,913.41	636,500.00
6	Council Bluffs.....	1,402,028.43	752,000.00	395,000.00
7	Waterloo.....	1,448,398.71	654,262.88	325,000.00
8	Clinton.....	792,868.76	293,915.00	
9	Burlington.....	600,585.80	524,850.00	70,000.00
10	Ottumwa.....	604,177.96	425,246.31	148,000.00
11	Mason City.....	1,076,192.30	268,231.44	302,000.00
12	Ft. Dodge.....	1,003,892.14	858,500.00	94,000.00
13	Marshalltown.....	791,025.54	79,000.00	305,500.00
14	Muscatine.....	559,196.29	102,700.00	317,000.00
15	Iowa City.....	774,394.40	386,349.97	
16	Keokuk.....	139,000.00	139,000.00	
17	Boone.....	625,912.99	183,000.00	162,500.00
18	Ft. Madison.....	405,737.38	268,500.00	
19	Oskaloosa.....	500,166.99	104,000.00	300,000.00
20	Ames.....	161,830.55	88,500.00	72,000.00
21	Centerville.....	96,000.00	57,500.00	37,500.00
22	Creston.....	163,684.56	103,700.00	
23	Oelwein.....	272,103.34	150,200.00	4,000.00
24	Newton.....	418,759.23	50,000.00	129,500.00
25	Cedar Falls.....	66,519.50	63,253.53	
26	Webster City.....	124,631.88	4,000.00	117,000.00
27	Charles City.....	268,003.90	225,046.19	7,000.00
28	Fairfield.....	96,912.23	11,000.00	61,500.00
29	Perry.....	197,520.78	118,000.00	40,000.00
30	Red Oak.....	138,480.71	53,500.00	4,000.00
31	Atlantic.....	69,250.00	52,500.00	7,000.00
32	Shenandoah.....	182,821.22	130,500.00	50,000.00
33	Chariton.....	93,800.00	63,300.00	30,500.00
34	Albia.....	126,020.47	47,000.00	75,000.00
35	Estherville.....	28,329.31	15,000.00	
36	Cherokee.....	95,458.35	71,245.06	
37	Spencer.....	105,471.62	66,100.00	24,000.00
38	Clarinda.....	117,638.13	37,638.13	80,000.00
39	Grinnell.....	139,252.28	92,000.00	47,000.00
40	Le Mars.....	139,744.77	33,844.00	8,000.00
41	Marion.....	98,093.46	73,065.65	
42	Carroll.....	126,762.92	19,525.06	
43	Mt. Pleasant.....	39,591.35	19,500.00	
44	Valley Junction.....	165,048.61	23,400.00	36,000.00
45	Washington.....	206,506.99	79,500.00	99,000.00
46	Missouri Valley.....	99,814.39	41,600.00	
47	Eagle Grove.....	17,000.00	17,000.00	
48	Decorah.....	59,141.24	42,600.00	8,000.00
49	Iowa Falls.....	105,513.14	35,804.00	
50	Algona.....	9,019.00	6,000.00	3,000.00
51	Storm Lake.....	135,980.01	75,500.00	54,000.00
52	Knoxville.....	95,500.00	95,500.00	
53	Maquoketa.....	161,825.21	26,200.00	121,000.00
54	Waverly.....	53,100.00	16,100.00	24,000.00
55	Belle Plaine.....	121,200.00	27,800.00	72,500.00
56	Indianola.....	86,400.00	9,000.00	8,000.00
57	Manchester.....	117,206.06	22,500.00	
58	Denison.....	206,384.41	124,000.00	63,000.00
59	Independence.....			

DEBT OBLIGATIONS APRIL 1, 1928

Debt Obligations at Close of Year, March 31, 1928				Total indebtedness April 1, 1927	Increase of indebtedness during year ending March 31, 1928	Decrease of indebtedness during the year ending March 31, 1928	No. in order of population
Outstanding warrants	Special fund bonds	Temporary loans	Miscellaneous debt obligation				
\$546,513.84	\$ 7,999,352.22	\$ 3,402.90	\$ 1,350,592.12	\$43,427,649.68	\$ 1,285,634.42	\$ 2,200,040.29	
111,675.53	2,649,100.00			13,823,782.03		201,606.57	1
	131,200.00		70,985.03	2,279,079.42		81,894.39	2
3,287.64			16,300.00	1,612,448.76		80,361.12	3
591.13			2,000.00	1,563,191.32	554,899.81		4
25,910.91	606,800.00			2,496,395.48	63,728.84		5
42,472.27	40,000.00		172,556.16	1,358,074.32	43,954.11		6
13,026.29	256,500.00		199,609.54	1,602,522.46		154,123.75	7
51,231.51	432,338.25		15,384.00	572,509.95	220,358.81		8
785.80	4,950.00			603,300.00		2,714.20	9
1,997.58	28,934.07			580,272.26	23,905.70		10
18,960.86			487,000.00	1,190,930.69		114,738.39	11
19,092.14	32,300.00			1,080,715.76		76,823.62	12
75.54	294,500.00		111,950.00	863,811.23		72,785.69	13
2,321.70	137,174.59			573,175.01		13,978.72	14
3,726.91	384,317.52			808,788.83		34,394.43	15
				150,000.00		11,000.00	16
0,162.99	274,250.00			727,111.98		101,198.99	17
84.11	137,153.27			381,562.62	24,174.76		18
2,766.99	93,400.00			546,029.60		45,862.61	19
80.55		1,250.00		183,758.85		21,928.30	20
	1,000.00			103,000.00		7,000.00	21
84.56	59,900.00			195,639.32		31,954.76	22
39,249.44	77,703.90		950.00	193,672.49	78,430.85		23
58,559.23	154,700.00		26,000.00	334,459.16	84,300.07		24
3,265.97				85,625.36		19,105.86	25
631.88			3,000.00	127,063.23		2,431.35	26
307.44	23,579.80		12,070.47	298,313.71		30,309.81	27
69.04	24,343.19			107,434.19		10,521.96	28
7,520.78	32,000.00			220,020.78		22,500.00	29
	79,000.00		1,980.71	162,700.00		24,219.29	30
50.00	9,700.00			85,206.10		15,956.10	31
321.22			2,000.00	188,481.36		5,660.14	32
				100,800.00		7,000.00	33
25.30	3,995.17			141,106.27		15,085.80	34
33.31	13,296.00			155,040.84		126,711.53	35
440.76	23,772.53			127,948.08		32,489.73	36
	15,371.62			121,762.16		16,290.54	37
				126,233.84		8,595.71	38
252.28				93,544.35	45,707.93		39
12,000.77	85,900.00			165,573.20		25,828.43	40
27.81	25,000.00			105,342.09		7,248.63	41
346.01	106,891.85			150,948.52		24,185.60	42
91.35	20,000.00			61,010.75		21,419.40	43
2,019.80	93,628.81		10,000.00	198,808.48		33,759.87	44
6.99	28,000.00			224,527.14		18,020.15	45
2,214.39	56,000.00			103,310.04		3,495.65	46
				18,500.00		1,500.00	47
	8,541.24			84,030.36		24,889.12	48
209.14	61,500.00		8,000.00	129,870.97		24,357.83	49
19.00				15,199.90		6,180.90	50
80.01			6,400.00	139,732.00		3,751.99	51
				96,000.00		500.00	52
125.21	14,500.00			163,351.82		1,526.61	53
	13,000.00			62,600.00		9,500.00	54
	15,900.00		5,000.00	124,400.00		3,200.00	55
	19,000.00		50,400.00	59,058.25	27,341.75		56
	94,706.06			122,298.21		5,092.15	57
			19,384.41	196,500.00	9,884.41		58
							59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—CITIES—BONDED

No. in order of population	Cities	Total indebtedness at close of year March 31, 1928	Character and Amount of	
			General bonds	Municipal industry bonds
60	Hampton	112,515.30	72,500.00	36,000.00
61	Vinton	52,000.00	10,000.00	42,000.00
62	Jefferson	110,127.00	77,500.00	3,000.00
63	Cresco	95,587.47	54,500.00	27,000.00
64	Pella	102,500.00	23,500.00	79,000.00
65	Winterset	294,978.98		193,500.00
66	Sheldon	225,417.04	62,193.98	74,500.00
67	Osage	183,121.01	7,000.00	
68	Clear Lake	234,545.31	173,250.00	15,500.00
69	Eldora	62,850.00	16,350.00	28,000.00
70	Mystic	10,665.70	6,000.00	
71	Harlan	169,100.00	50,500.00	25,000.00
72	Nevada	126,357.45	120,190.00	
73	Clarion	101,115.47	7,643.06	9,000.00
74	Osceola	122,594.05	30,000.00	22,500.00
75	Emmetsburg	188,346.16	72,700.00	10,000.00
76	Sac City	81,000.00	81,000.00	
77	Waukon	156,708.29	79,500.00	16,000.00
78	Tama	61,005.47	55,490.12	
79	Glenwood	59,747.92	45,400.00	13,000.00
80	Hawarden	49,369.19	11,500.00	34,000.00
81	Colfax	117,131.18	37,500.00	
82	Bettendorf	36,360.00	36,360.00	
83	New Hampton	55,300.00	13,500.00	2,000.00
84	Anamosa	33,337.05	3,000.00	2,000.00
85	Bloomfield	73,426.55	16,000.00	46,000.00
86	Sigourney	97,548.52	89,500.00	
87	Humboldt	6,500.00	6,500.00	
88	Monticello	21,063.55	2,000.00	
89	Lake City	130,454.38	44,500.00	61,500.00
90	Rockwell City	93,046.61	27,500.00	30,500.00
91	Madrid	79,629.35	47,351.61	20,000.00
92	Audubon	149,850.00	117,500.00	32,350.00
93	Marengo	224,338.52	113,638.52	
94	Tipton	90,500.00		4,000.00
95	Rock Rapids	87,841.60	45,433.50	24,066.50
96	Dyersville	10,000.00	10,000.00	
97	Ida Grove	116,480.58	55,080.58	
98	Villisca	40,258.03	18,400.00	11,300.00
99	Onawa	110,094.30	72,094.30	38,000.00
100	Bedford	87,187.87	18,000.00	52,000.00
101	Forest City	37,700.80	36,000.00	
102	Eldon	10,125.48		9,500.00
103	De Witt	55,601.75		17,300.00
104	Leon	30,108.73	26,500.00	
105	Hamburg	31,162.49	18,500.00	7,000.00
106	Corning	34,500.00	14,500.00	20,000.00
107	Seymour	69,553.73	43,500.00	22,000.00
108	Toledo	115,930.04	11,366.42	54,633.58
109	What Cheer	29,300.00	29,300.00	
110	Stuart	79,700.00	36,700.00	43,000.00

AND OTHER DEBT OBLIGATIONS APRIL 1, 1928

Debt Obligations at Close of Year, March 31, 1928				Total indebtedness April 1, 1927	Increase of indebtedness during year ending March 31, 1928	Decrease of indebtedness during the year ending March 31, 1928	No. in order of population
Outstanding warrants	Special fund bonds	Temporary loans	Miscellaneous debt obligation				
	4,015.30			118,318.36		5,803.06	60
				59,000.00		7,000.00	61
27.00	29,600.00			153,367.70		43,240.70	62
12,138.17			1,949.30	81,381.00	14,206.47		63
				116,000.00		13,500.00	64
478.98	101,000.00			304,592.21		9,613.23	65
4,721.99	84,001.07			240,550.17		15,133.13	66
121.01	176,000.00			223,234.99		40,113.98	67
20,396.91	25,398.40			234,826.05		280.74	68
	18,500.00			74,750.00		11,900.00	69
2,665.70	2,000.00			10,851.44		185.74	70
	93,600.00			195,300.00		26,200.00	71
6,167.45				83,256.69	43,100.76		72
2,000.00	82,472.41			120,852.80		19,737.33	73
294.05	54,800.00		15,000.00	135,605.98		13,011.93	74
5,646.16	100,000.00			231,746.02		43,399.86	75
				84,000.00		3,000.00	76
208.29	61,000.00			174,978.28		18,269.99	77
825.50	3,442.13		1,247.72	88,914.87		27,909.40	78
1,347.92				71,769.01		12,021.09	79
	3,869.19			92,345.55		42,976.36	80
1,139.88	78,491.30			132,404.03		15,272.85	81
				39,360.00		3,000.00	82
1,300.00	38,500.00			66,800.00		11,500.00	83
237.05	25,100.00		3,000.00	46,595.45		13,258.40	84
11,426.55				78,041.37		4,614.82	85
8,048.52				109,016.10		11,467.58	86
				7,000.00		500.00	87
63.55		1,000.00	18,000.00	30,300.00		9,236.45	88
1,454.38	23,000.00			144,555.97		14,101.59	89
2,046.61	33,000.00			102,615.61		9,569.00	90
12,277.74				87,331.35		7,702.00	91
				155,850.00		6,000.00	92
	110,700.00			221,838.52	2,500.00		93
			86,500.00	92,000.00		1,500.00	94
941.60	17,400.00			80,023.10	7,818.50		95
				11,000.00		1,000.00	96
400.00	61,000.00			134,980.58		18,500.00	97
	8,658.03		1,900.00	108,958.03		68,700.00	98
				114,094.30		4,000.00	99
2,187.87	15,000.00			97,975.47		10,787.60	100
1,700.80				31,000.53	6,700.27		101
	625.48			16,757.82		6,632.34	102
1,801.75	36,500.00			62,000.50		6,398.75	103
3,608.73				38,926.79		8,818.06	104
3,887.71		1,000.00	774.78	32,983.03		1,820.54	105
				36,000.00		1,500.00	106
3,900.83		152.90		70,517.81		964.08	107
849.00	47,831.04		1,250.00	81,308.66	34,621.38		108
				31,300.00		2,000.00	109
				83,900.00		4,200.00	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—VALUATION OF PROPERTY

No. in order of population	Cities	Valuation of Property			
		Real Property		Personal Property	
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation
	Grand Total	\$199,380,887	\$739,764,608	\$ 34,975,783	\$131,129,312
1	Des Moines	40,126,830	160,507,320	5,945,490	23,781,960
2	Sioux City	20,379,814	81,519,256	3,892,418	15,569,672
3	Davenport	28,879,470	57,758,940	4,386,950	8,773,900
4	Cedar Rapids	13,868,028	55,472,112	1,590,048	6,360,192
5	Dubuque	8,819,145	35,276,580	2,772,565	11,090,260
6	Council Bluffs	1,349,400	5,397,600	244,496	977,984
7	Waterloo	6,026,249	24,104,996	1,114,456	4,457,824
8	Clinton	2,653,297	10,613,188	570,976	2,283,904
9	Burlington	4,500,101	18,000,404	1,305,326	5,221,304
10	Ottumwa	3,750,000	15,000,000	950,000	3,800,000
11	Mason City	4,286,042	17,144,168	723,027	2,892,108
12	Ft. Dodge	4,157,262	16,629,048	556,029	2,224,116
13	Marshalltown	2,085,002	8,340,008	312,399	1,249,596
14	Muscatine	2,121,540	8,486,160	519,260	2,077,040
15	Iowa City	2,465,244	9,860,976	291,731	1,166,924
16	Keokuk	3,742,380	14,969,520	570,095	2,280,380
17	Boone	1,521,614	6,086,456	189,039	756,156
18	Ft. Madison	1,468,884	5,875,536	288,780	1,155,120
19	Oskaloosa	1,585,144	6,340,576	336,352	1,345,408
20	Ames	1,355,478	5,421,912	96,574	386,296
21	Centerville	830,022	3,320,088	176,020	704,080
22	Creston	1,020,508	4,082,012	223,041	892,164
23	Oelwein	731,754	2,927,016	111,991	447,964
24	Newton	1,538,655	6,154,620	303,642	1,214,568
25	Cedar Falls	1,084,728	4,338,912	115,397	461,588
26	Webster City	776,473	3,105,892	108,012	432,048
27	Charles City	1,072,793	4,291,172	206,842	827,368
28	Fairfield	868,130	3,472,520	159,387	637,548
29	Perry	776,774	3,107,096	83,085	332,340
30	Red Oak	732,093	2,928,372	119,972	479,888
31	Atlantic	724,811	2,899,244	84,082	336,328
32	Shenandoah	708,995	2,835,980	106,009	424,036
33	Chariton	538,220	2,152,880	94,451	377,804
34	Albia	526,460	2,105,840	110,221	440,884
35	Estherville	609,562	2,438,248	87,213	348,852
36	Cherokee	821,009	3,284,036	134,807	539,228
37	Spencer	804,528	3,218,112	165,322	661,288
38	Clarinda	602,631	2,410,524	111,158	444,632
39	Grinnell	1,010,479	4,041,916	106,985	427,940
40	Le Mars	634,877	2,539,508	115,485	461,940
41	Marion	766,202	3,064,808	80,199	320,796
42	Carroll	503,509	2,014,036	85,015	340,060
43	Mt. Pleasant	547,511	2,190,044	89,887	359,548
44	Valley Junction	463,260	1,853,040	44,180	176,720
45	Washington	844,569	3,378,276	134,676	538,704
46	Missouri Valley	450,290	1,801,160	51,071	204,284
47	Eagle Grove	490,243	1,960,972	109,898	439,592
48	Decorah	704,292	2,817,168	137,950	551,800
49	Iowa Falls	622,675	2,490,700	96,977	387,908
50	Algona	519,980	2,079,920	86,345	345,380
51	Storm Lake	860,057	3,440,228	178,517	714,068
52	Knoxville	436,786	1,747,144	88,138	352,552
53	Maquoketa	525,098	2,100,392	80,697	322,788
54	Waverly	640,173	2,560,692	175,409	701,636
55	Belle Plaine	410,425	1,641,700	54,444	217,776
56	Indianola	691,696	2,766,784	129,686	518,744
57	Manchester	427,452	1,709,808	78,766	315,064
58	Denison	522,155	2,088,620	92,890	371,560
59	Independence	573,153	2,292,612	131,513	526,052

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1927

Railroad, Telephones, Telegraph and Express		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	No. in order of population
Taxable valuation	Assessed valuation				Taxable valuation	Assessed valuation		
\$ 6,853,662	\$ 26,730,218	\$241,210,352	\$897,624,138	\$213,000,688	\$ 3,700,125	\$ 14,021,060	\$13,266,317.84	
1,071,675	4,286,700	47,143,995	188,575,980	32,001,950	492,502	1,970,368	2,980,948.00	1
312,700	1,250,800	24,584,932	98,339,728	11,326,120	513,539	2,054,156	1,375,000.00	2
342,215	684,430	33,608,635	67,217,270	16,408,750	389,720	779,440	890,611.51	3
341,657	1,366,628	15,799,733	63,198,932	7,165,421	119,671	478,684	770,614.58	4
125,417	501,668	11,717,127	46,868,508		18,460	73,840	698,410.00	5
150,462	601,848	1,744,358	6,977,432	4,735,889	65,043	260,172	514,671.00	6
192,623	770,492	7,333,328	29,333,312	7,290,926	47,709	190,836	523,442.00	7
158,673	634,692	3,382,946	13,531,784	1,532,674	37,501	150,004	255,100.00	8
108,413	433,652	5,913,840	23,655,360		128,295	513,180	333,805.00	9
123,653	494,612	4,823,653	19,294,612	3,000,000	18,500	74,000	233,222.12	10
164,435	657,740	5,173,504	20,694,016	2,956,936			323,400.00	11
112,708	450,832	4,825,999	19,303,996	2,628,197	43,286	173,144	281,341.00	12
88,861	355,444	2,486,262	9,945,048	2,578,322	36,900	147,600	142,053.85	13
153,567	614,268	2,794,367	11,177,468	2,311,430	47,275	189,100	206,767.54	14
59,106	236,424	2,816,081	11,264,324	4,064,673	25,907	103,628	189,475.00	15
85,703	342,812	4,398,178	17,592,712	788,945	15,110	60,440	164,960.00	16
87,210	348,840	1,797,863	7,191,452	2,357,687	28,948	115,792	101,444.00	17
221,432	885,728	1,979,096	7,916,384	677,581	14,612	58,448	121,618.00	18
68,011	272,044	1,989,507	7,958,028	3,080,576	21,346	85,384	106,976.25	19
63,776	255,104	1,515,828	6,063,312	1,384,400	11,847	47,388	92,804.25	20
34,109	136,436	1,040,151	4,160,604	709,024	20,326	81,304	56,366.00	21
51,285	205,140	1,294,829	5,179,316	1,445,244	28,742	114,968	54,174.50	22
37,008	148,032	880,753	3,523,012	876,760	4,971	19,884	59,570.00	23
30,321	121,284	1,872,618	7,490,472	3,012,919	22,345	89,380	111,800.00	24
61,437	245,748	1,261,562	5,046,248	1,941,653	7,594	30,376	70,550.00	25
53,897	215,588	938,382	3,753,528	1,780,250	37,842	151,368	28,943.00	26
48,599	194,396	1,328,234	5,312,936	1,689,608	34,333	137,332	77,900.00	27
32,867	131,468	1,060,384	4,241,536	2,514,482	8,818	35,272	39,713.76	28
35,157	140,628	895,016	3,580,064	861,534	15,835	63,340	48,185.28	29
42,911	171,644	894,976	3,579,904	2,754,948	18,264	73,056	42,973.00	30
31,211	124,844	840,104	3,360,416	2,123,488	10,391	41,564	39,856.01	31
44,035	176,140	859,039	3,436,156	1,244,932	14,155	56,620	62,474.00	32
48,316	193,264	680,987	2,723,948	1,072,765			38,585.00	33
52,807	211,228	689,488	2,757,952	791,975	25,152	100,608	48,946.00	34
36,562	146,248	733,337	2,933,348	271,234	21,446	85,784	22,969.38	35
32,777	131,108	988,593	3,954,372	1,196,300	24,466	97,864	48,135.00	36
40,208	160,832	1,010,058	4,040,232	1,586,066	14,953	59,812	36,400.00	37
27,587	110,348	741,376	2,965,504	1,555,420	3,737	14,948	42,110.68	38
27,539	110,156	1,145,003	4,580,012	1,864,444			58,300.00	39
53,064	212,256	803,426	3,213,704	1,622,670	36,083	144,332	43,622.00	40
44,119	176,476	890,520	3,562,080		40,358	161,432	39,185.00	41
34,165	136,660	622,689	2,490,756	1,129,300	19,261	77,044	40,709.87	42
52,665	210,660	690,063	2,760,252	1,979,418	9,091	36,364	31,388.00	43
28,160	112,640	535,600	2,142,400	212,247	17,551	70,204	20,719.62	44
44,125	176,500	1,023,370	4,093,480	3,885,012	14,732	58,928	74,864.00	45
26,728	106,912	528,089	2,112,356	340,307	10,795	43,180	25,895.00	46
56,899	227,596	657,040	2,628,160	749,800	77,873	311,492	31,020.00	47
15,653	62,612	857,895	3,431,580	1,433,262	17,446	69,784	60,168.00	48
57,685	230,740	777,337	3,109,348	1,504,215	16,005	64,020	28,450.00	49
38,338	153,352	644,663	2,578,652	1,287,816			28,624.00	50
32,330	129,320	1,070,904	4,283,616	3,090,260	13,828	55,312	54,570.00	51
29,348	117,392	554,272	2,217,088	1,050,400	24,624	98,496	34,600.00	52
27,321	109,284	633,116	2,532,464	1,226,140	20,748	82,992	29,370.00	53
56,060	224,240	871,642	3,486,568	1,380,882	35,914	143,656	38,317.00	54
38,444	153,776	503,313	2,013,252	435,475	28,184	112,736	25,367.00	55
20,735	82,940	842,117	3,368,468	3,146,309	39,805	159,220	28,442.00	56
22,719	90,876	528,937	2,115,748	1,515,454	14,957	59,828	27,050.00	57
54,187	216,748	669,232	2,676,928	1,334,055	28,871	115,484	50,300.00	58
21,472	85,888	726,138	2,904,552	1,440,705			18,150.00	59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CONTINUED—CITIES—VALUATION OF

No. in order of population	Cities	Valuation of Property			
		Real Property		Personal Property	
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation
60	Hampton	636,809	2,547,236	154,788	619,152
61	Vinton	444,266	1,777,064	92,724	370,896
62	Jefferson	476,691	1,906,764	76,472	305,888
63	Cresco	448,982	1,795,928	150,837	603,348
64	Pella	357,288	1,429,152	73,780	295,120
65	Winterset	444,729	1,778,916	121,209	484,836
66	Sheldon	518,401	2,073,604	115,016	460,064
67	Osage	464,485	1,857,940	121,365	485,460
68	Clear Lake	461,433	1,845,732	52,621	210,484
69	Eldora	380,395	1,521,580	87,006	348,024
70	Mystic	10,751	43,004	107,471	429,884
71	Harlan	438,790	1,755,160	81,847	327,388
72	Nevada	384,908	1,539,632	56,383	225,532
73	Clarion	364,540	1,458,160	74,500	298,000
74	Osceola	350,804	1,403,216	72,981	291,924
75	Emmetsburg	378,459	1,513,836	67,849	271,396
76	Sac City	434,432	1,737,728	75,684	302,736
77	Waukon	352,215	1,408,860	60,752	243,008
78	Tama	323,743	1,294,972	49,697	198,788
79	Glenwood	190,902	763,608	33,872	135,488
80	Hawarden	269,683	1,078,732	55,832	223,328
81	Colfax	216,535	866,140	49,970	199,880
82	Bettendorf	547,076	2,188,304	263,801	1,055,204
83	New Hampton	348,477	1,393,908	75,184	300,736
84	Anamosa	279,816	1,119,264	58,202	232,808
85	Bloomfield	398,243	1,592,972	53,642	214,568
86	Sigourney	329,276	1,317,104	75,539	302,156
87	Humboldt	349,625	1,398,500	52,647	210,588
88	Monticello	272,775	1,091,100	111,154	444,616
89	Lake City	327,974	1,311,896	47,746	190,984
90	Rockwell City	327,196	1,308,784	90,243	360,972
91	Madrid	195,739	782,956	52,615	210,460
92	Andubon	384,968	1,539,872	88,418	353,672
93	Marengo	242,646	970,584	32,196	128,784
94	Tipton	406,534	1,626,136	36,104	144,416
95	Rock Rapids	460,109	1,840,436	71,452	285,808
96	Dyersville	281,551	1,126,204	59,914	239,656
97	Ida Grove	339,791	1,359,164	67,306	269,224
98	Villisca	221,989	887,956	46,060	184,240
99	Onawa	282,611	1,130,444	60,325	241,300
100	Bedford	243,838	975,352	62,963	251,852
101	Forest City	294,817	1,179,268	58,287	233,148
102	Eldon	127,942	511,768	18,895	75,580
103	De Witt	253,842	1,015,368	47,833	191,332
104	Leon	239,850	959,400	35,890	143,560
105	Hamburg	224,466	897,864	58,541	234,164
106	Corning	266,065	1,064,260	66,145	264,580
107	Seymour	182,396	729,584	27,570	110,280
108	Toledo	255,641	1,022,564	48,724	194,896
109	What Cheer	157,741	630,964	38,687	154,748
110	Stuart	234,705	938,820	31,673	126,692

PROPERTY SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1927

Railroad, Telephones, Telegraph and Express		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				Taxable valuation	Assessed valuation		
59,269	237,076	850,866	3,403,464	1,294,373	56,496	225,984	34,650.00	60
26,650	106,600	563,640	2,254,560	1,582,470	6,722	26,888	20,265.00	61
45,821	183,284	598,984	2,395,936	1,006,713	46,919	187,676	32,815.00	62
13,516	54,064	613,335	2,453,340		33,617	134,468	34,880.00	63
		431,068	1,724,272	2,767,412	6,313	25,252	40,725.00	64
11,781	47,124	577,719	2,310,876	1,767,712	8,839	35,356	35,065.00	65
45,878	183,512	679,295	2,717,180	885,400			40,580.00	66
20,306	81,224	606,156	2,424,624	3,076,470	14,860	59,440	38,541.00	67
20,872	83,488	534,926	2,139,704	1,091,416	13,256	53,024	34,500.00	68
44,692	178,768	512,093	2,048,372	1,677,385	38,085	152,340	25,400.00	69
21,002	84,008	139,224	556,896	23,050	2,688	10,752	4,351.00	70
19,569	78,276	540,206	2,160,824	1,404,350	10,784	43,136	34,196.00	71
27,381	109,524	468,672	1,874,688		21,932	87,728	26,390.00	72
40,381	161,524	479,421	1,917,684	508,705	41,592	166,368	30,602.00	73
38,333	153,332	462,118	1,848,472	934,546	2,182	8,728	14,540.00	74
34,535	138,140	480,843	1,923,372	375,107	14,874	59,496	30,469.00	75
41,958	167,832	552,074	2,208,296	634,250	5,698	22,792	30,000.00	76
6,117	24,468	419,084	1,676,336	916,760			31,900.00	77
43,883	175,532	417,323	1,669,202	553,350	20,763	83,052	28,858.83	78
7,600	30,400	232,374	929,496	537,353	5,160	20,640	18,900.00	79
46,267	185,068	371,782	1,487,128	240,340	14,448	57,792	11,800.00	80
16,538	66,152	283,043	1,132,172		1,844	7,376	16,100.00	81
37,608	150,432	848,485	3,393,940	3,145,560	29,026	116,104	26,878.25	82
18,113	72,452	441,774	1,767,096	841,749	12,047	48,188	17,100.00	83
6,497	25,988	344,515	1,378,060	838,628			16,400.00	84
19,009	76,036	470,894	1,883,576	1,045,104	6,125	24,500	23,000.00	85
24,658	98,632	429,473	1,717,892	1,193,034	12,296	49,184	40,213.00	86
23,544	94,176	425,816	1,703,264	1,113,183	10,976	43,904	18,160.88	87
21,806	87,224	405,735	1,622,940	1,738,364	4,215	16,860	27,450.00	88
21,515	86,060	397,235	1,588,940	478,800	40,301	161,204	29,644.00	89
49,144	196,576	466,583	1,866,332	856,600	41,990	167,960	23,250.00	90
16,942	67,768	265,296	1,061,184	510,120	3,675	14,700	20,330.59	91
15,629	62,516	489,015	1,956,060	1,573,427	23,078	92,312	37,315.00	92
4,255	17,020	279,097	1,116,388	1,262,000	1,050	4,200	18,935.00	93
14,266	57,064	456,904	1,827,616	1,388,045			19,627.00	94
64,499	257,996	596,060	2,384,240	680,230	33,216	132,864	29,871.00	95
36,194	144,776	377,659	1,510,636	266,200	21,699	86,796	15,180.00	96
11,971	47,884	419,068	1,676,272	1,033,541	5,750	23,000	22,700.00	97
17,428	69,712	285,477	1,141,908	914,670	10,727	42,908	19,392.44	98
51,152	204,608	394,088	1,576,352	212,700	44,177	176,708	25,145.83	99
7,253	29,012	314,054	1,256,216	1,533,216	7,196	28,784	25,632.20	100
17,292	69,168	370,396	1,481,584	371,416	19,723	78,892	10,345.16	101
19,215	76,860	166,052	664,208	101,840	3,867	15,468	6,300.00	102
26,717	106,868	328,392	1,313,568	655,879	10,549	42,196	32,679.00	103
28,153	112,612	303,893	1,215,572	417,556	9,586	38,344	14,965.00	104
24,251	97,004	307,258	1,229,032	592,790	76,814	307,256	15,275.00	105
6,920	27,680	339,130	1,356,520	1,431,335	1,250	5,000	11,720.00	106
25,700	102,800	235,666	942,664	474,778	16,572	66,288	16,570.00	107
21,547	86,188	325,912	1,303,648	978,022	21,623	86,492	31,700.00	108
25,084	100,336	221,512	886,048	347,345	4,418	17,672	10,632.56	109
9,804	39,216	276,182	1,104,728	485,235	53,550	21,400	18,950.00	110

REPORT OF MUNICIPAL FINANCES

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	\$5,522,202	\$1,421,108	\$3,931,362	\$ 712,661	\$5,526,678	\$ 361,977
1	Des Moines	500,000	600,000	544,777		2,024,729	150,000
2	Sioux City	155,000	455,450	540,500			27,000
3	Davenport	621,000	89,000	267,250	113,000	50,100	
4	Cedar Rapids	564,529	21,406	253,754	41,122	899,551	15,000
5	Dubuque	87,548	33,000	212,000	50,000		4,000
6	Council Bluffs	36,000	40,000	230,000	30,000	250,000	1,200
7	Waterloo	131,011	12,237	181,759	32,636	525,000	
8	Clinton	131,968	5,000	92,000	14,850	61,052	
9	Burlington	194,000	23,000	44,700	13,000	450,000	21,427
10	Ottumwa	63,306	13,423	36,660	10,000	190,000	
11	Mason City	81,190	5,045	113,925	5,447	147,063	
12	Ft. Dodge	343,500	7,000	56,500	13,500	430,000	30,000
13	Marshalltown	93,000	7,500	59,500	14,500	189,700	850
14	Muscatine	201,500	3,200	95,000	8,000	75,000	2,500
15	Iowa City	33,200	10,500	40,000	7,500		10,000
16	Keokuk	42,500	5,900	63,926	7,586	12,000	15,600
17	Boone	35,000	600	28,000	2,000	9,000	
18	Ft. Madison	30,000	3,500	70,000	15,000	5,000	300
19	Oskaloosa	79,350	900	34,350	9,000		9,500
20	Ames	80,000	2,000	20,000	20,000	17,000	
21	Centerville	17,000		14,000	5,000		2,000
22	Creston	1,750		17,000	4,575		
23	Oelwein	60,500	300	21,500	4,000		20,000
24	Newton	52,500	200	10,000	8,000		2,000
25	Cedar Falls	12,425	500	14,300	8,000	151,000	
26	Webster City	17,500	400	32,000	8,500		10,000
27	Charles City	24,018		19,865	7,732	150	1,000
28	Fairfield	23,300	4,000	20,200	6,212		300
29	Perry	40,500	1,000	31,500	5,000		25,000
30	Red Oak	2,500	1,600	25,000	4,500		
31	Atlantic	45,100	100	12,000	1,500		
32	Shenandoah	70,200	400	7,500	4,500		
33	Chariton	82,000		22,000	1,500		
34	Albia	25,300	7,000	13,000	2,500	2,000	
35	Estherville	41,300		10,000	1,100		
36	Cherokee	21,500	150	10,000	1,500		
37	Spencer	3,300	2,500	13,000			
38	Clarinda	65,000	1,100	15,000	3,000		
39	Grinnell	12,500	1,500	23,000	1,800		
40	Le Mars	9,000	950	8,200	1,000		
41	Marion	750	4,000	15,000	2,500		
42	Carroll	45,027		9,400	4,650		
43	Mt. Pleasant	16,300	6,000		5,000		1,000
44	Valley Junction	5,285	840	4,500	600		
45	Washington	23,600		20,000	2,000		
46	Missouri Valley	15,000	10,000		2,000		
47	Eagle Grove	55,500		11,000	2,100		
48	Decorah	17,390		19,600			
49	Iowa Falls	12,850		13,000	250		
50	Algona	50,000		10,000	3,000		
51	Storm Lake	51,500	1,500	20,000	3,500		
52	Knoxville	26,250		10,000			
53	Maquoketa	34,500		10,500	3,600		1,000
54	Waverly	14,000	800	13,000	2,800	10,000	
55	Belle Plaine	14,125	350	13,000	5,500		
56	Indianola	16,960		11,926	746		
57	Manchester	10,500	1,200	20,000	1,091		
58	Denison	29,000	500	15,000	5,000		
59	Independence	41,500	250	12,000	2,000		500

MUNICIPALLY OWNED PROPERTY

Municipal Possessions

Cemeteries	Gas works	Electric light plant	Water works	Libraries	Parks	All other possessions	Total of all property	No. in order of population
\$1,115,521	\$ 296,000	\$4,827,621	\$ 28,018,844	\$ 7,010,714	\$ 12,211,318	\$ 4,955,675	\$ 75,911,681	
368,000			5,272,536	992,000	1,923,500	547,500	12,923,042	1
60,000			2,323,876	301,000	375,000	329,000	4,566,326	2
30,000				746,000	1,791,900	1,105,500	4,813,750	3
			1,716,290	232,889	696,131	13,479	4,454,151	4
			1,534,301	175,000	300,000	498,552	2,894,401	5
			1,340,206	240,000	1,835,000	80,000	4,082,406	6
			1,443,292	272,872	515,000	152,339	3,266,146	7
				127,000	400,000		831,870	8
				216,000	205,000	17,000	1,184,127	9
			1,036,830	102,000	76,918	27,000	1,556,137	10
			1,001,536	169,677	582,048	194,983	2,300,914	11
			950,000	211,700	401,000	23,000	2,466,200	12
		42,000	1,300,000	57,000	51,000	4,000	1,819,050	13
100,000		556,595	600,000	85,000	183,500	40,500	1,950,795	14
75,000				70,000	183,000	500	429,700	15
35,000				90,200	75,800	26,000	374,512	16
			475,000	75,800	67,000	109,000	801,400	17
50,000				57,000	30,000	28,000	288,800	18
				329,400	116,200	1,125	579,825	19
25,000		525,000	350,000	75,000	25,000	155,000	1,294,000	20
20,000		15,000		37,500	13,500	40,000	164,000	21
4,000					42,000	39,500	108,825	22
			200,000	21,000	25,000	125,000	477,300	23
15,000	150,000		450,000	33,000	35,000	100,000	855,700	24
12,000		291,377	153,000	35,000	66,294		743,896	25
34,000	85,000	254,481	143,000	315,000	30,000		929,881	26
			150,000	27,300	160,270	190,000	580,335	27
250		22,000	381,500	150,000	163,200	25,000	795,962	28
			175,000	35,000	52,000	300	365,300	29
20,000			190,000	37,500	175,000		456,100	30
		215,000	135,000	22,000	83,000		463,700	31
8,000		7,500	175,000	21,300	48,000		342,400	32
			300,000	25,000			430,500	33
			222,000	16,000	7,000	48,100	342,900	34
	61,000	160,000	80,000	37,500	89,900	11,250	492,050	35
10,000			158,000	23,000	6,000		230,150	36
		170,516	98,193	16,500	33,200		337,209	37
30,000		12,000	225,000	40,000	50,000		441,100	38
28,000			150,000	50,000	25,500	75,000	367,300	39
				22,500	51,000		92,650	40
5,000				25,000	15,000	2,500	69,750	41
7,500			100,000	29,338	9,864	45,000	250,779	42
20,000		200,000	110,000	80,000	27,500	22,000	487,800	43
			90,000				101,225	44
			90,000	29,500	90,000	25,000	280,100	45
			76,500	32,000	33,000	2,000	170,500	46
		2,000	113,900	32,500	27,200	175	244,375	47
			280,000	11,000	27,000		354,990	48
			150,000	30,000		20,000	266,100	49
		160,000	75,000	30,000	18,000		346,000	50
			175,000	40,000	157,000	108,000	556,500	51
4,000			125,000	21,000	23,500	15,000	224,750	52
		162,000	161,500	30,000	25,000	51,000	479,100	53
15,000		200,000	90,000	27,000	25,000		397,600	54
			92,470				125,445	55
2,000		275,000	64,786	17,418	20,145	4,400	413,381	56
			85,000	40,000	15,500		173,291	57
		175,000	125,000	30,000	12,000		391,500	58
		125,000	90,000	28,500	19,000	800	319,550	59

REPORT OF MUNICIPAL FINANCES

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	26,000		10,500	3,000			
62	Jefferson	14,800		7,500				
63	Cresco	600	25	14,541	1,500			
64	Pella	36,250	150	14,000	3,000			
65	Winterset	3,350		6,600	1,500			
66	Sheldon	8,510		8,423	1,200			
67	Osage	47,343	25	9,900	1,700			
68	Clear Lake	9,000	150	13,000	800			
69	Eldora	5,000		11,000				
70	Mystic	4,280	225	170	105	5,000		
71	Harlan	56,649	481	6,760	2,218			
72	Nevada	4,200	2,500	5,000				5,000
73	Clarion	11,100		1,825	400			
74	Osceola	5,000						
75	Emmetsburg	22,250		9,000	3,500			
76	Sac City	22,877		4,973				
77	Waukon	16,000		5,000	1,000			
78	Tama	15,500	300	5,268	600	4,433		
79	Glenwood	19,820		10,500	1,500			
80	Hawarden	28,000		6,300				
81	Colfax	7,300	5,600	5,000				
82	Bettendorf	8,550	1,400	8,000	4,700			
83	New Hampton			62,000	500			
84	Anamosa	32,750		9,150	2,405			
85	Bloomfield	7,000	1,300	13,200	5,000			1,000
86	Siourney	90,000		3,000				
87	Humboldt	10,250		3,800	500			
88	Monticello	43,000	300	12,000	3,000	5,000		1,000
89	Lake City	87,583			99			
90	Rockwell City	300		8,200	3,687			
91	Madrid	5,000	1,000	2,000	900			
92	Audubon	54,000		8,500	100,000			
93	Marengo	5,400		7,260	2,000			
94	Tipton	12,000	3,000	10,000	3,200			
95	Rock Rapids		200	10,000	6,600	4,800		2,500
96	Dyersville	23,000		5,000				1,000
97	Ida Grove							
98	Villisca	39,700	4,300		500			300
99	Onawa	36,800	500	6,500	250			
100	Bedford	8,283		4,800	4,000			1,000
101	Forest City	175	10,000	9,500	500			
102	Eldon	800		1,500	400			
103	De Witt	1,000	2,500	16,000	2,000			
104	Leon							
105	Hamburg	6,000	1,000	2,000				
106	Corning							
107	Seymour	7,000	325	1,800	2,500			
108	Toledo	30,500		4,500	2,000	5,500		
109	What Cheer	3,000						
110	Stuart	25,450	25	5,800	1,500	3,600		

OF MUNICIPALLY OWNED PROPERTY

Municipal Possessions

Cemeteries	Gas works	Electric light plant	Water works	Libraries	Parks	All other possessions	Total of all property	No. in order of population
			132,000	30,000	45,000	70,000	308,000	60
		85,000	68,000	23,500	20,750	50,000	286,750	61
			180,000	33,000	25,000	15,000	275,000	62
		3,444	105,135	32,900	19,600	15,697	193,442	63
		80,000	236,000	35,500	60,000		464,900	64
20,000		150,000	76,000	15,000	30,000	49,600	352,050	65
15,450			141,865	23,050	47,629	6,000	252,127	66
8,000			73,600	28,050		52,500	221,119	67
			20,000		58,265	48,775	149,990	68
		1,000	55,000	20,000	8,000	54,000	154,000	69
2,000						900	12,680	70
		103,208	72,712	37,770	5,879	4,000	289,677	71
			75,000	36,000	20,000		147,700	72
6,500		1,000	58,500	26,500	11,000	24,500	141,325	73
7,000			7,500	6,500	5,000		31,000	74
			110,000	23,000	42,000		209,750	75
			90,384	10,000	1,300		129,534	76
			127,000		11,500	37,500	198,000	77
6,250			65,000	19,927	5,800		123,078	78
			50,000	9,500	4,000		95,820	79
8,000		100,000	25,000	13,500	7,000		187,800	80
			40,000	11,500	300		69,700	81
							22,650	82
		250,000	60,000	17,000	10,000	35,000	434,500	83
			35,000	28,000	21,000		128,305	84
6,000		125,000	30,000	23,000		8,000	219,500	85
				50,000			143,000	86
			18,000	32,000	4,500		69,050	87
15,000			30,000	25,000	30,000		164,300	88
71			75,000	14,200	13,800	4,700	195,453	89
			89,870				102,057	90
			47,000		157,500		213,400	91
			125,000	30,000	5,000	45,000	367,500	92
		1,500	150,000	20,000	20,000		206,160	93
		43,000	50,000				121,200	94
		80,000	70,000	17,500	14,700	40,000	246,300	95
			110,000				139,000	96
								97
5,000			25,000	15,000	3,000		92,800	98
4,000		110,000	35,000	76,000	2,400	12,000	283,450	99
			55,000	14,000	5,000	18,000	110,083	100
			52,062	25,000			97,237	101
4,000		25,000		8,000			39,700	102
			90,000	20,000		12,000	143,500	103
								104
10,000			25,000	21,823	3,000		68,823	105
								106
5,000		40,000	35,000		3,525	5,000	100,150	107
12,000			95,000	4,800			154,300	108
			35,000		500	20,000	58,500	109
3,500		59,000	50,000	10,300	5,800	25,000	189,975	110

REPORT OF MUNICIPAL FINANCES

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

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
	Grand total.....			411,323	\$ 4,270,013.70	\$ 640,819.81	\$ 116,808.38
1	Ackley.....	1869		1,426	20,869.87	4,198.66	308.90
2	Ackworth.....	1881		75	537.31	384.00	
3	Adair.....	1884		852	10,382.31	3,041.85	
4	Adel.....	1877		1,568	12,628.06	3,272.62	2.00
5	Afton.....	1868		1,016	8,034.99	3,729.92	
6	Agency.....	1859		386	1,603.55	646.00	45.00
7	Ainsworth.....	1892		393	2,995.30	586.50	
8	Akron.....	1882		1,224	6,437.42	1,332.65	
9	Albert City.....	1900		594	6,715.35	311.00	52.00
10	Albion.....	1870		454	1,323.04	170.65	372.82
11	Alburnett.....	1912		199	585.03	269.15	
12	Alden.....	1879		759	11,107.19	1,099.35	
13	Alexander.....	1902		336	3,069.28	466.60	
14	Allerton.....	1874		928	4,894.55	81.20	5.28
15	Allison.....	1881		540	9,154.36	1,480.33	
16	Alta.....	1878		1,195	10,390.22	925.75	
17	Alta Vista.....	1894		345	1,037.00	369.00	
18	Alton.....	1883		1,017	10,758.72	733.63	190.93
19	Altoona.....	1876		840	3,039.98	571.73	
20	Alvord.....	1892		335	3,963.16	154.00	60.55
21	Andover.....	1909		73	553.18	12.50	
22	Andrew.....	1863		264	942.96	220.00	
23	Anita.....	1875		1,160	33,377.63	638.91	
24	Ankeny.....	1903		723	6,079.22	253.00	
25	Anthon.....	1890	1896	782	6,626.29	566.55	
26	Aplington.....	1877		682	2,859.39	2,832.28	
27	Arcadia.....	1881		389	2,461.18	509.95	308.82
28	Archer.....	1902		149	901.04	214.00	
29	Aredale.....	1920		203	1,319.97	232.50	
30	Arion.....	1894		251	1,383.39	299.00	
31	Arispe.....	1904		119	1,101.66	62.50	
32	Arlington.....	1895		715	10,231.27	353.00	78.84
33	Armstrong.....	1893		751	7,067.39	694.50	
34	Arnolds Park.....	1897		531	22,077.47	5,078.68	38.91
35	Arthur.....	1907		248	3,701.18	230.50	
36	Ashton.....	1885		611	5,670.61	391.80	
37	Aspinwall.....	1914		116	923.75	128.00	
38	Atalissa.....	1900		201	1,227.90	92.50	
39	Athelstan.....	1895		148	135.36	12.00	
40	Atkins.....	1917		328	3,188.37	132.00	
41	Auburn.....	1887		367	1,953.70	388.35	
42	Aurelia.....	1879		677	4,700.00	14,243.14	
43	Aurora.....	1899		273	1,145.25	227.20	
44	Avoca.....	1875		1,548	16,554.33	960.38	
45	Ayrshire.....	1895		389	3,689.47	226.10	
46	Badger.....	1900		236	1,810.38	204.00	
47	Bagley.....	1891		465	4,829.56	5,748.62	
48	Bailey.....	1901		225	596.00		
49	Baldwin.....	1881		239	878.73	140.50	
50	Bancroft.....	1884	1909	809	11,781.62	433.00	
51	Barnes City.....	1899		397	2,940.60	310.00	
52	Barnum.....	1894		167	888.20	50.00	
53	Bassett.....	1896		140	663.68	140.00	
54	Batavia.....	1867	1913	579	2,837.45	393.03	
55	Battle Creek.....	1880		799	32,477.32	5,613.11	
56	Baxter.....	1894		564	16,658.39	344.00	2,012.82
57	Bayard.....	1883		639	3,974.03	561.15	
58	Beacon.....	1874	1915	426	1,233.89	56.50	
59	Beaconsfield.....			163	259.62	96.00	247.27
60	Beaman.....	1884		229	1,127.90	110.60	
61	Beaver.....	1909		117	530.32	1,715.00	229.13
62	Bellevue.....			1,926	12,882.03	4,848.30	1,378.94

ION—RECEIPTS—WARRANTS OUTSTANDING MARCH 31, 1928—
1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
\$ 2,043,273.77	\$ 479,052.13	\$ 82,155.01	\$ 7,632,122.86	\$ 296,334.13	\$ 3,534,343.25	\$11,462,800.24	
35,702.07	2,644.44		63,723.94	6,979.21	13,949.48	84,652.63	1
			921.39		765.25	1,686.64	2
25.00		613.00	14,062.17	2.50	8,524.32	22,588.99	3
5,694.22	6,549.11		28,146.04	1,122.80	8,662.85	37,931.69	4
21,909.97			33,674.88		11,750.93	45,425.81	5
			2,294.55		1,316.78	3,611.33	6
1,071.84			4,653.64		895.41	5,549.05	7
23,659.66			31,429.73	3,135.50	10,177.83	44,743.06	8
881.77		448.50	8,408.62		7,997.19	16,405.81	9
45.93			1,912.44		225.53	2,137.77	10
			854.18		428.84	1,283.02	11
1,754.66			13,961.20	5.35	5,438.82	19,405.37	12
225.65			3,761.53		1,923.67	5,685.20	13
34.75	2,003.41		7,019.19	1,633.09	784.28	9,436.56	14
1,234.22			11,868.91		4,944.89	16,813.80	15
33,366.46			44,682.43		28,754.72	73,437.15	16
5,628.07			7,034.07		2,562.33	9,596.40	17
1,465.26			13,148.54	5.50	5,206.64	18,360.68	18
36.00	3,012.04		6,659.75		847.28	7,507.03	19
1,286.85			5,464.56	1,265.12	2,291.74	9,021.42	20
			565.68		18.43	584.11	21
			1,162.96		2,236.95	3,399.91	22
2,597.68	400.18		27,014.40	3,130.16	3,714.39	43,858.95	23
2,204.29			8,536.51		12,068.33	20,604.84	24
10,861.03			18,053.87	1,000.00	14,692.14	33,746.01	25
5,947.45			11,639.12		5,584.68	17,223.80	26
453.85			3,733.80		4,835.37	8,569.17	27
			1,115.04	180.00	68.34	1,363.38	28
			1,552.47		1,167.61	2,720.08	29
451.16			2,133.55		2,168.12	4,301.67	30
			1,164.16	588.95	6.71	1,759.82	31
1,324.16			11,987.27		2,738.52	14,725.79	32
2,784.11			10,546.00		5,647.61	16,193.61	33
4,467.43			31,662.49	920.00	8,125.41	40,707.90	34
471.96			4,403.64	65.15	18.11	4,486.90	35
1,195.13			7,257.54	575.98	5,054.63	12,888.15	36
			1,051.75		865.69	1,917.44	37
10.00			1,330.40		362.68	1,693.08	38
			147.36		232.58	379.94	39
			3,320.37		2,572.60	5,892.97	40
5,855.17			8,197.22		9,053.76	17,250.98	41
13,726.33			32,669.47	1,888.22	6,945.00	41,502.69	42
			1,372.45		98.72	1,471.17	43
4,430.42			21,945.13	153.91	8,059.12	30,158.16	44
675.42		1,015.00	5,605.99	8,236.48	1,051.85	14,894.32	45
2,151.01			4,165.39		5,175.38	9,340.77	46
6,676.50			17,254.68	128.88	1,176.47	18,560.03	47
			596.00		233.33	829.33	48
291.86	68.20		1,379.29		450.95	1,830.24	49
1,712.28			13,926.90		7,878.41	21,805.31	50
			3,250.60		598.00	3,848.60	51
			938.20		366.80	1,305.00	52
57.32		2,100.00	2,961.00		223.51	3,184.51	53
			3,230.48	2,458.79	855.13	6,544.40	54
3,652.03			41,742.46	2,050.00	5,683.12	49,475.58	55
2,045.80			21,061.01		24,023.51	45,084.52	56
1,317.63			5,852.81		4,323.07	10,175.88	57
			1,290.39		669.48	1,959.87	58
2,689.37			3,292.26		64.65	3,356.91	59
			1,238.50	1,416.78	29.75	2,685.03	60
56.78	569.19		3,100.42		2,605.37	5,705.79	61
32,324.73			51,434.00		23,064.53	74,498.53	62

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
63	Belmond	1881		1,736	15,080.50	1,514.61	77.75
64	Bennett	1896		345	2,609.23	251.00	616.65
65	Benton	1900		194	389.00	50.00	
66	Berkley	1912		97	17.60	115.00	
67	Bernard	1897		120	944.40	348.00	
68	Bertram, Via Cedar Rapids	1914		122	606.15		
69	Bevington	1915		62	171.26		
70	Birmingham			521	2,023.51	234.97	
71	Blairsburg	1900		278	2,042.27	236.70	
72	Blairstown	1868		517	7,261.39	229.06	
73	Blakesburg	1900		424	1,164.15	235.00	
74	Blanchard	1879		380	2,913.92	350.03	
75	Blencoe	1891		315	1,383.91	458.90	
76	Blockton	1890	1891	549	2,481.03	323.50	
77	Blue Grass	1903		242	942.15	284.02	
78	Bode	1892		440	6,597.03	1,852.90	
79	Bonaparte	1901		671	1,955.24	272.00	
80	Bondurant	1899		336	3,734.00	193.05	
81	Bouton	1911		173	2.88	178.43	
82	Boxholm	1913		302	2,711.80	230.00	
83	Boyden	1892		455	3,949.27	648.21	
84	Braddyville	1880	1916	299	1,661.60	96.00	
85	Bradgate	1893		229	1,724.83	170.85	
86	Brandon	1905		333	6,516.12	290.81	
87	Brayton	1899		258	995.25	279.50	
88	Breda	1883		455	4,137.12	591.20	
89	Bridgewater	1905		336	1,069.79	264.30	
90	Brighton	1870	1908	940	10,562.42	686.66	44.27
91	Bristow	1881		305	1,514.86	684.31	
92	Britt	1881	1884	1,587	14,365.59	1,128.14	91.00
93	Brooklyn	1869		1,150	10,139.85	1,078.64	
94	Brunsville	1911		129	1,298.71	3,206.50	
95	Buckeye			225	2,187.60	179.00	
96	Buck Grove	1906		96	355.72	597.00	
97	Buffalo	1875		439	842.40	335.25	
98	Buffalo Center	1893	1918	824	6,688.69	1,680.05	18.50
99	Burt	1894	1914	548	3,980.30	651.00	8.00
100	Bussey	1899		575	2,571.73	384.25	442.80
101	Calamus	1876		431	2,085.89	204.10	
102	Callender	1894		380	3,310.30	419.42	1.00
103	Calmar	1869		1,015	8,747.49	4,387.50	2,107.13
104	Calumet	1895	1919	276	2,076.00	345.75	
105	Camanche	1854		749	1,835.69	152.50	
106	Cambridge	1881	1919	623	4,725.74	446.98	
107	Cantril	1872		451	2,073.75	50.00	
108	Carbon	1903		281	396.00		
109	Carlisle	1870	1899	737	2,847.93	378.86	172.41
110	Carpenter	1880		119	1,604.27	137.50	
111	Carson	1882		615	4,366.27	706.41	
112	Cascade	1881		1,197	22,495.93	1,615.59	
113	Casey	1879		803	5,970.37	5,663.30	
114	Castalla	1901		248	905.87	89.00	
115	Castana	1898		337	3,219.46	152.50	
116	Castle Hill (Rfd. Waterloo)	1917		207	2,176.91	60.00	
117	Cedar Heights, Rfd. Waterloo	1916		352	13,639.48	35.00	
118	Center Junction	1885		215	2,283.73	117.00	
119	Center Point	1875		839	4,328.92	301.55	291.52
120	Central City	1889		764	9,204.61	318.85	409.61
121	Charlotte	1904		399	3,001.07	288.00	398.44
122	Charter Oak	1891		680	8,652.23	1,739.48	
123	Chatsworth	1900		152	224.47	139.00	
124	Chelsea	1878		592	5,366.34	468.60	
125	Chester	1900		248	1,662.67	209.33	
126	Chillleoth	1881		136	382.44	3.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
2,715.03			19,387.89		9,915.59	29,303.48	63
6,642.35	69.03		10,188.26		2,613.34	12,801.60	64
			439.00		55.67	494.67	65
			182.60		398.63	531.23	66
			1,292.40		16.07	1,308.47	67
			606.15		192.36	798.51	68
			171.26		247.09	418.35	69
188.69			2,447.17	131.44	689.65	3,268.26	70
			2,278.97	1,344.47	675.40	4,298.84	71
1,206.84	25.32		8,722.61	105.05	3,023.84	11,851.50	72
			1,399.15		2,389.67	3,788.82	73
1,063.28			4,327.23	414.16	618.28	5,359.67	74
			1,842.81		1,901.02	3,743.83	75
505.08			3,309.61		2,623.41	5,933.02	76
			1,226.17	27.00	1,035.53	2,288.70	77
1,203.67			9,653.60	25.00	11,069.66	20,748.26	78
791.44	520.11		3,538.79		465.68	4,004.47	79
6,533.37			10,460.48		236.26	10,696.74	80
			181.31		821.59	1,002.90	81
			2,041.80	1,509.48	1,705.49	6,156.77	82
1,123.91			5,721.39		1,218.02	6,939.41	83
36.50			1,794.10	1.00	125.21	1,920.31	84
	170.00		2,065.68		1,779.73	3,845.41	85
3,576.04	700.00		11,082.97		4,368.40	15,451.37	86
			1,274.75		1,844.34	3,119.09	87
6,107.51			10,835.83		4,486.64	15,322.47	88
			1,334.09		1,910.13	3,244.22	89
1,173.73			12,467.08		5,237.67	17,704.75	90
			2,199.17		1,316.74	3,515.91	91
2,479.57			18,064.30		20,915.23	38,979.53	92
3,780.15			14,998.64	771.05	10,374.41	26,144.10	93
	12.10		4,517.31		2,160.18	6,677.49	94
		403.56	2,770.16	1,895.38		4,665.54	95
3.50			956.22		3,112.45	4,068.67	96
4,317.35			5,495.00		2,370.76	7,865.76	97
1,315.33		22.56	9,725.13	1,500.00	544.68	11,769.81	98
10,155.93		442.75	15,237.98	243.59	11,959.95	27,441.52	99
			3,398.78		1,854.03	4,752.81	100
			2,289.99		2,665.02	4,955.01	101
3,381.43			7,112.15	4.40	6,111.53	13,228.08	102
3,172.94	504.25		18,919.31		7,039.58	25,958.89	103
			2,421.75	1,541.00	2,299.74	6,262.49	104
			1,988.19		900.36	2,888.55	105
755.44		504.56	6,432.72	58.49	1,565.76	8,056.97	106
			2,123.75	51.07		2,174.82	107
			396.00		165.39	561.39	108
5,879.61			9,278.81		2,698.30	11,977.11	109
2,257.41			3,999.18		2,357.55	6,356.73	110
2,254.55			7,327.23		6,227.50	13,554.73	111
1,501.42		246.62	25,859.56	2,545.10	1,889.15	30,293.81	112
2,014.32			13,647.99		6,498.42	20,146.41	113
	110.50		1,105.37		492.37	1,597.74	114
620.70	215.11		4,207.77		8,489.24	12,697.01	115
			2,236.91		1,332.43	3,569.34	116
	444.58	130.98	14,250.04	1,217.94	3,597.68	19,065.66	117
224.30			2,625.03	69.78	1,376.52	4,071.33	118
1,479.64			6,401.63	1.55	5,437.43	11,840.61	119
1,161.76			11,094.83		9,452.80	20,547.63	120
440.00			4,127.51		4,120.70	8,248.21	121
1,933.84			12,325.55		4,605.01	16,930.56	122
			363.47		428.74	792.21	123
124.40			5,959.34		4,669.46	10,628.80	124
15.40			1,887.40		809.47	2,696.87	125
			385.44		87.29	472.73	126

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
127	Churdan	1884	1887	734	8,885.90	660.60	
128	Cincinnati	1875		1,172	2,232.43	100.00	
129	Clare	1892		227	1,714.21	107.35	
130	Clarence	1866		668	3,663.91	4,378.88	19,355.10
131	Clarksville	1874		1,092	10,640.16	1,936.22	
132	Clayton	1901		191	636.58	120.50	20.64
133	Clearfield	1882		648	4,077.02	298.80	
134	Cleghorn	1900		217	1,730.74	182.00	
135	Clemons			275	1,638.59	227.50	
136	Clermont	1875		656	9,004.95	426.00	
137	Clio	1882		251	1,110.09	12.87	
138	Clover Hills (Via Valley Jet.)	1921		242	459.04		
139	Clutier	1901		346	2,965.45	761.59	
140	Coburg	1884		179	552.71	84.00	
141	Coggon	1892	1895	516	2,663.90	255.92	
142	Coin	1881		572	6,567.93	255.60	
143	Colesburg	1893		331	1,340.16	204.00	
144	College Springs	1875		526	3,034.04	5.00	
145	Collins	1893		524	4,233.05	515.85	
146	Colo	1876		530	5,273.09	196.50	
147	Columbus City	1874	1914	347	1,105.75	1,723.42	
148	Columbus Junction	1874		970	15,170.72	3,066.91	339.12
149	Colwell	1921		82	764.36	110.75	
150	Conesville	1878		325	1,108.94	100.00	600.00
151	Conrad	1886		591	6,644.90	359.63	750.00
152	Conway	1879		276	1,809.84	116.00	
153	Coon Rapids	1882		1,234	8,202.33	769.50	33.00
154	Coppock	1873		80	175.96	8.00	
155	Coralville (Via Iowa City)	1873		228	4,213.04	50.00	
156	Correctionville	1882		1,025	5,389.46	2,402.25	150.00
157	Corwith	1886		556	11,345.90	8,054.50	
158	Corydon	1882		1,746	19,819.04	865.54	
159	Cotter	1912		130	933.00	50.00	
160	Coulter			265	3,489.86	188.00	28.95
161	Craig	1911		164	1,713.97	201.00	
162	Crawfordsville	1891		338	2,655.27	123.70	
163	Cromwell	1893		164	1,180.54	42.00	
164	Crystal Lake	1898		235	1,419.69	282.00	
165	Cumberland	1893		619	2,377.06	569.20	
166	Cumming			134	651.05	556.04	
167	Curlew	1902		182	1,219.64	145.00	
168	Cushing	1892		288	3,593.86	324.00	
169	Cylinder			145	537.14	137.35	
170	Dakota City	1878		392	3,338.39	133.75	
171	Dallas	1911		712	1,977.18	178.00	
172	Dallas Center	1869		827	6,753.42	7,466.66	32.50
173	Dana	1908		192	737.27	123.45	
174	Danbury	1881		680	7,527.76	499.40	
175	Danville	1901		302	3,004.12	265.36	
176	Davis City	1877	1886	523	3,903.59	316.96	
177	Dawson	1908		282	1,296.21	223.00	2.00
178	Dayton	1881		711	14,318.14	575.25	
179	Decatur City	1875	1892	307	1,006.32	309.35	
180	Dedham	1883		333	2,541.62	599.50	
181	Deep River	1887	1913	434	9,481.90	258.00	
182	Defiance	1882		412	2,390.30	331.00	
183	Delaware	1915		191	571.16	83.00	
184	Delhi	1909		407	1,456.98	159.00	
185	Delmar	1876		452	1,784.50	288.00	913.57
186	Deloit			247	3,002.88	560.82	
187	Delphos	1921		92	217.57		
188	Delta	1877		636	4,020.95	275.50	549.30
189	Denver	1896		483	4,928.54	392.60	224.69
190	Derby			277	1,177.62	50.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
1,219.13	1,400.00		12,165.63		2,770.38	14,936.01	127
150.00			2,482.43	2,064.53	820.35	5,367.31	128
1,812.02			3,633.58	10.78	3,255.07	6,899.43	129
2,539.76	14,513.95		44,451.60	21.75	6,234.94	50,708.29	130
2,635.8			15,212.99		6,699.99	21,912.21	131
7.50			785.22		350.45	1,135.67	132
			4,375.87		1,536.85	5,912.67	133
			1,912.74		1,246.99	3,159.73	134
			1,866.09	100.00	541.13	2,507.22	135
1,021.50			10,452.45		2,897.07	13,349.52	136
			1,122.96	140.00	68.65	1,331.61	137
			459.04		74.95	533.99	138
341.43			4,068.47		6,001.65	10,070.12	139
			636.71	335.80	75.15	1,047.66	140
8,613.26			11,533.08		6,951.54	18,484.62	141
556.01			7,379.54	59.16	3,988.36	11,427.06	142
			1,544.16		236.00	1,780.16	143
174.80			3,213.84		2,208.99	5,422.83	144
855.30	6,730.36		12,334.58	15.57	8,583.35	20,933.50	145
607.10			6,076.69	1.75	4,757.98	10,836.42	146
	1,367.71		4,196.88		169.58	4,366.46	147
3,105.50			21,682.27		30,135.56	51,817.83	148
2.00			877.11		188.59	1,065.70	149
			1,808.94		868.92	2,677.86	150
581.25			8,335.78		1,797.33	10,133.11	151
			1,925.84		1,170.65	3,096.49	152
3,235.17			12,240.00	5.23	12,471.11	24,716.34	153
			183.96		151.15	335.11	154
			4,263.04		2,115.77	6,378.81	155
2,906.75	4,750.00		15,598.46	3.00	17,214.45	32,815.91	156
8,344.52			27,744.92	500.00	7,191.39	35,436.31	157
25,494.54			46,179.12	2,617.90	11,475.51	60,272.53	158
			983.00		112.53	1,095.53	159
344.06			4,050.87		1,284.67	5,335.54	160
3,083.55			4,998.52		3,399.13	8,397.65	161
834.28			3,613.25		3,434.13	7,047.38	162
			1,222.54		272.00	1,494.54	163
			1,701.69		320.41	2,022.10	164
1,797.59			4,743.85		5,204.89	9,948.74	165
			1,207.09		263.45	1,470.54	166
			1,364.64		1,004.50	2,369.14	167
1,056.65			4,974.51		5,120.93	10,095.44	168
			674.49		2,619.99	3,294.48	169
482.69			3,954.83		5,699.10	9,653.93	170
			2,155.18		313.21	2,468.39	171
50.75	500.00		14,803.33		3,824.17	18,627.50	172
			860.72		282.46	1,143.18	173
3,425.40	75,800.00		87,252.56		7,922.18	95,174.74	174
3,616.45			6,885.93	2,300.00	1,038.47	10,224.40	175
377.71			4,598.26		6,221.52	10,819.78	176
300.00			1,821.21		835.01	2,656.22	177
9,943.69			24,837.08	65.66	6,614.82	31,517.56	178
			1,405.67			1,405.67	179
433.60			3,574.72	.20	1,939.85	5,514.77	180
535.72			10,275.62		1,323.35	11,598.97	181
4,789.70			7,511.00		2,594.73	10,105.73	182
			654.16		57.07	711.23	183
			1,015.98		519.86	2,135.84	184
1,210.21	16,268.02		20,464.30		3,108.83	23,573.13	185
			3,563.70		4,373.17	7,936.87	186
			217.57		193.38	410.95	187
365.46			5,211.21		2,936.47	8,147.68	188
8,142.41		872.50	14,560.74	3.80	4,331.93	18,896.47	189
			1,227.62		2,037.51	3,265.13	190

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
191	De Soto	1875		300	2,140.37	131.00	
192	Dexter	1871		762	19,210.08	537.10	
193	Diagonal	1896		609	4,768.63	355.20	
194	Dickens			341	1,059.04	269.00	96.37
195	Dike	1901		436	2,300.00	308.25	
196	Dixon	1909		197	1,765.01	232.90	10.03
197	Dolliver	1909		195	1,291.34	50.00	
198	Donahue	1909		97	770.08	92.00	
199	Donnan	1922		52	447.80		
200	Donnellson	1892		545	4,009.05	377.90	
201	Doon	1892		567	5,816.37	345.56	50.00
202	Dougherty	1900		220	1,461.82	251.50	
203	Dow City	1884	1904	506	5,428.83	407.90	
204	Dows	1892		1,014	8,421.77	1,306.01	
205	Drakesville	1865		231	796.49	161.22	
206	Dumont	1896		700	8,643.10	745.85	589.79
207	Duncombe	1893		407	807.87	192.00	912.89
208	Dundee	1917		192	772.97	259.05	
209	Dunkerton	1899		303	1,243.37	242.44	
210	Dunlap	1871		1,520	12,134.89	1,300.11	49.99
211	Durant	1867		776	9,745.60	2,202.27	1,396.06
212	Dysart	1881		1,020	18,393.87	432.00	259.16
213	Earlham	1870		829	7,067.32	15,490.78	10,198.08
214	Earling	1892		313	2,401.57	306.50	
215	Earlville	1882		613	2,818.60	320.14	202.68
216	Early	1883		545	7,667.38	1,751.52	
217	Eddyville	1847		856	3,473.60	2,418.32	10.00
218	Edenville (Rhodes P. O.)	1883		422	3,616.69	1,192.21	1.15
219	Edgewood	1899		659	4,351.91	189.50	
220	Elberon	1893		307	2,117.00	263.68	
221	Eldridge	1900		267	1,703.68	267.30	
222	Elgin	1892		623	6,599.75	749.55	42.00
223	Elkader	1891		1,389	31,634.91	472.00	
224	Elkhart	1904		203	1,939.19	317.00	1.50
225	Elk Horn	1910		533	3,984.81	967.00	1,467.48
226	Elkport	1893	1904	193	1,012.48	148.00	
227	Elliott	1882		498	16,755.54	2,939.51	
228	Ellston	1894		215	1,170.26	198.50	
229	Elsworth			415	3,791.24	867.55	
230	Elma	1891		841	11,507.92	495.01	12.00
231	Ely	1903		163	795.80	109.70	
232	Emerson	1876		459	3,127.64	998.25	
233	Epworth	1880		466	3,195.01	238.50	
234	Essex			785	7,532.54	253.82	
235	Everly	1902		527	6,682.66	505.58	2.50
236	Exira	1880		823	10,294.73	778.44	
237	Exline	1904		577	1,336.56	146.25	
238	Fairbank	1891	1916	660	3,482.50	1,181.73	23.86
239	Farley	1879		642	6,543.05	468.05	
240	Farmersburg	1902		272	1,827.03	363.00	
241	Farmington	1847	1880	1,091	5,673.10	1,007.41	65.90
242	Farnhamville	1893		386	2,244.64	220.00	53.65
243	Farragut	1878		525	5,948.28	9,979.31	
244	Fayette	1874		1,122	8,125.50	454.88	
245	Fenton	1903		371	3,803.42	439.50	31.91
246	Ferguson			202	1,126.49	64.80	
247	Fertile	1908		254	1,181.63	251.48	
248	Floris	1913		243	557.64	8.00	
249	Floyd	1899	1915	273	2,175.76	449.99	
250	Fonda			1,112	41,386.94	7,053.20	
251	Fontanelle	1855	1856	769	3,910.33	1,258.70	25.00
252	Fort Atkinson	1895		321	1,384.94	285.65	
253	Fostoria	1912		129	1,217.89	25.00	
254	Franklin (Via Donnellson)	1874		105	169.85	40.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
20.81			2,292.18		397.53	2,689.71	191
1,505.29	180.00		21,432.47	79.64	9,458.16	30,970.27	192
791.14			5,914.97	4,879.00	292.00	11,085.97	193
	567.75		1,992.16		3,878.47	5,870.63	194
12,261.77			14,870.02		2,076.75	16,946.77	195
286.73	36.37		2,331.04		1,314.21	3,645.25	196
544.60			1,885.94	2.85	1,777.38	3,666.17	197
751.65			1,613.73		1,754.06	3,367.78	198
			447.80		722.13	1,169.93	199
316.93			4,703.88		982.99	5,686.87	200
676.39	7,626.15		14,514.47		2,804.92	17,319.39	201
			1,713.32		1,738.03	3,451.35	202
9,158.29			14,995.02	433.47	3,301.76	18,730.25	203
1,998.23			11,726.01	179.55	3,876.06	15,781.62	204
			957.71	784.74	842.70	2,585.15	205
1,268.08			11,246.82	7.80	2,322.79	13,577.41	206
1,079.15	350.00		3,341.91	447.08	339.46	4,128.45	207
			1,032.02		585.43	1,617.45	208
			1,485.81		420.00	1,905.81	209
4,329.72			17,814.71		7,836.68	25,651.39	210
4,390.09	3,016.64		20,750.66		1,226.67	21,977.33	211
15,775.32			34,860.35	60.00	20,903.82	55,824.17	212
12,425.82			45,182.00		9,404.97	54,586.97	213
624.25		2.60	3,334.92	748.47	1,242.40	5,325.79	214
6,480.15			9,821.57		5,210.94	15,032.51	215
4,436.22			13,855.12	1,098.76	13,409.31	28,363.19	216
35.71	600.00		6,537.63		2,039.50	8,577.13	217
251.84			5,061.89		796.73	5,858.62	218
1,158.34			5,699.75	500.00	241.73	6,441.48	219
147.17			2,527.85		4,233.03	6,760.88	220
4,072.95			6,043.93		3,301.29	9,345.22	221
628.72			8,020.02	5.10	3,897.81	11,922.93	222
4,704.60	1,790.24		38,601.75	13,564.57	5.71	52,172.03	223
2,369.84			4,627.53	13.50	6,470.96	11,111.99	224
6,973.20	500.00		13,892.49		1,922.42	15,814.91	225
			1,160.48	500.00	161.79	1,822.27	226
1,360.38			21,055.43	2,112.00	9,121.42	32,288.85	227
			1,368.76		169.38	1,538.14	228
5,175.01			9,833.80	9.80	2,943.15	12,786.75	229
1,318.79			13,333.72	16.95	13,601.82	26,952.49	230
			905.50		140.11	1,045.61	231
550.60	596.00		5,272.49		3,927.25	9,199.74	232
512.15	11.00		3,956.66		505.06	4,461.71	233
925.36			8,711.72		9,474.06	18,185.78	234
8,634.41			15,825.15		19,247.74	35,072.89	235
1,785.42	1,628.34	6,010.66	20,497.59	5.00	7,625.36	28,127.95	236
55.00			1,537.81	2,665.35	591.42	4,794.58	237
7,936.24			12,624.33	1.86	3,501.62	16,127.81	238
1,244.51	235.65		8,491.26		5,883.76	14,375.02	239
			2,190.03		519.77	2,709.80	240
1,741.16			8,487.57	777.52	4,970.30	14,235.39	241
5,044.22			7,562.51		4,370.32	11,932.83	242
851.75	6,383.96	550.00	23,713.30		6,959.17	30,672.47	243
2,560.71			11,141.09	123.63	2,362.57	13,627.29	244
2,005.39			6,280.22	1.00	10,764.07	17,045.29	245
2,676.72			3,868.01	75.00	555.29	4,498.30	246
			1,433.11		141.36	1,574.47	247
			565.64		224.27	789.91	248
			2,625.75		1,714.97	4,340.72	249
14,200.51			62,640.65	364.83	15,675.47	78,680.95	250
10,701.30	120.00		16,015.33	699.00	12,195.02	28,909.35	251
			1,670.59		307.50	1,978.09	252
			1,242.89	33.00	4,626.59	5,902.48	253
			209.35		40.09	249.44	254

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
255	Fraser	1904		421	696.03	93.71	
256	Fredericksburg	1894		662	4,133.73	303.00	
257	Frederika	1896		201	293.85	129.00	10.00
258	Fredonia (Via Columbus Jct.	1922		183	12.14	12.00	
259	Fremont	1882		502	3,318.28	317.01	501.20
260	Galt	1913		156	965.15	217.17	
261	Galva	1889	1897	550	9,054.80	562.54	
262	Garber	1904	1907	143	837.46	117.20	
263	Garden Grove	1879		618	5,120.46	190.74	
264	Garnavillo	1907		344	1,374.00	246.00	436.33
265	Garner	1881		1,312	50,249.07	1,014.00	100.31
266	Garrison	1883		452	1,257.10	362.55	
267	Garwin	1890		545	6,229.64	405.49	
268	Geneva	1903		252	1,340.61	230.00	
269	George	1889		912	17,202.49	437.00	1.50
270	Gilbert	1904		242	2,279.03	80.00	
271	Gilbertville	1917		258	915.10	287.07	
272	Gilman			449	3,410.84	1,294.86	20.87
273	Gilmore City	1887	1896	905	17,718.24	360.00	
274	Gladbrook			972	10,760.84	3,969.67	1,811.39
275	Glidden	1873		889	11,730.82	375.00	146.90
276	Goldfield	1885		726	7,318.00	689.53	
277	Goodell	1893		201	1,254.35	192.00	
278	Goose Lake	1908		145	826.53	65.00	
279	Gowrie	1881		994	10,138.81	964.65	
280	Graettinger	1894		758	730.48	626.13	678.67
281	Grafton	1896		249	1,196.11	338.00	281.75
282	Graf	1912		72			
283	Grand Junction			1,008	9,543.59	1,014.68	
284	Grand Mound	1884	1903	466	877.97	299.01	1,733.63
285	Grand River	1900		431	1,175.66	189.25	14.00
286	Grandview	1901		331	2,031.01	201.00	
287	Granger	1905		322	2,823.00	3,960.28	86.37
288	Grant	1912		285	1,355.63	257.50	
289	Granville	1891		363	8,297.58	350.30	
290	Gravity	1882		536	912.91	213.75	386.64
291	Gray	1894		191	1,685.05	134.00	
292	Greeley	1892		372	2,593.60	322.00	
293	Greene	1879		1,299	8,703.46	1,302.26	1.25
294	Greenfield	1876		1,774	15,290.30	1,316.80	125.00
295	Green Island	1904		124	379.44	111.00	
296	Greenville	1916		154	597.46	97.50	
297	Grimes	1894		459	2,344.63	378.00	
298	Griswold	1880	1901	1,106	10,724.96	1,136.65	
299	Grundy Center	1877		1,776	20,081.02	1,305.83	
300	Gruver	1913		136	974.6	73.00	
301	Guernsey	1906		149	980.07	217.32	
302	Guthrie Center	1880		1,824	16,284.50	950.95	360.03
303	Guttenberg	1857		1,655	6,599.47	3,744.40	1,532.72
304	Halbur	1902		187	1,330.53	265.82	38.50
305	Hamilton	1900		362	858.61	115.00	
306	Hancock	1891		268	1,196.43	294.00	622.14
307	Hanlontown	1901		206	1,605.68	171.00	
308	Hansell	1919		160	678.53	47.00	
309	Harcourt	1896		309	2,833.24	135.35	
310	Hardy	1915		148	1,347.58	185.80	
311	Harper			238	833.88	177.87	
312	Harpers Ferry	1901		339	1,115.56	190.00	
313	Harris	1903		299	3,029.84	213.00	
314	Hartford	1913		228	1,359.65		
315	Hartley	1888		1,242	40,980.21	1,435.82	
316	Hartwick	1912		113	420.61	42.00	
317	Harvey	1903		429	1,582.47	108.50	
318	Hastings	1877		301	1,717.14	122.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
			789.74		100.57	890.31	255
10,227.53			14,664.26		5,059.41	19,723.67	256
			432.85		409.03	841.88	257
		150.00	174.14		50.85	224.99	258
			4,136.49	270.00	1,685.72	6,092.21	259
1,480.00			2,662.32		303.03	2,965.35	260
1,363.24			10,980.58		17,060.48	28,041.06	261
		2.75	957.41	1,055.98	20.58	2,033.97	262
208.00			5,519.20	663.95	2,737.94	8,921.09	263
28.00			2,084.33		3,315.78	5,400.11	264
3,203.45			54,566.83		22,968.82	77,535.15	265
			1,619.65		3,783.90	5,403.55	266
390.56			7,025.69	20.50	12,023.52	19,069.71	267
			1,570.61		1,862.12	3,432.73	268
1,587.42			19,228.41		5,134.11	24,362.52	269
501.39			2,860.42		412.18	3,272.60	270
	16.83		1,219.00		477.56	1,696.56	271
2,486.36			7,212.93	2,164.92	5,605.03	14,982.88	272
1,960.62			20,038.86	60.47	5,506.66	25,605.99	273
2,418.48	3,000.00		21,960.38		10,761.10	32,721.48	274
22,740.06		235.50	35,228.28	42.95	10,260.43	45,531.66	275
746.24		764.14	9,517.91		4,809.00	14,326.91	276
			1,446.35	627.80	699.08	2,773.23	277
	4,510.54		5,402.07		2,071.17	7,473.24	278
2,999.19	264.38		14,367.03	27.15	13,653.97	28,048.15	279
1,419.34			3,454.62		1,958.46	5,413.08	280
2,859.33			4,675.19		4,880.76	9,555.95	281
							282
996.06			11,554.33	417.55	9,692.82	21,664.70	283
2,094.45		3,103.96	8,109.02		3,177.66	11,286.68	284
			1,378.91	200.00	130.69	1,709.60	285
	1,000.00		3,232.01	1,000.00	316.65	4,548.66	286
3,966.53			10,836.18		6,512.15	17,348.33	287
			1,613.13	290.85	80.97	1,984.95	288
289.20			8,937.08	4,326.00	78.02	13,341.10	289
767.00			2,280.30		648.00	2,928.30	290
319.11			2,138.16	455.59	83.14	2,676.89	291
			2,915.60		765.67	3,681.27	292
4,066.25		3.50	14,076.72	272.51	7,754.51	22,103.74	293
42,738.02			59,470.12		47,827.29	107,297.41	294
			490.44		359.08	849.52	295
1,800.74			2,495.70		2,563.75	5,059.45	296
5,274.00			7,996.63		1,078.48	9,075.11	297
3,180.56			15,042.17	12.00	14,090.05	29,144.22	298
5,980.59			27,367.44		23,437.67	50,805.11	299
			1,047.62		521.63	1,569.25	300
			1,197.39		951.62	2,149.01	301
5,921.09	3,053.58		26,570.15	782.01	19,334.06	46,686.22	302
26,667.23			38,543.82		11,329.31	49,873.13	303
2,931.38	238.75		4,804.98		2,809.21	7,614.19	304
45.00			1,018.61		1,553.31	2,571.92	305
			2,112.57		1,223.81	3,336.38	306
			1,776.68		596.95	2,373.63	307
			725.53	100.00	31.43	856.96	308
2,511.73			5,480.32	127.21	3,417.74	9,025.27	309
		58.30	1,591.68		3,225.64	4,817.32	310
			1,011.75		94.14	1,105.89	311
1,393.82			2,699.38		423.32	3,122.70	312
1,222.18			4,465.02		3,273.40	7,738.42	313
			1,359.65		1,130.87	2,490.52	314
26,575.81		552.33	69,544.17	2,272.50	25,087.35	96,904.02	315
			462.61	87.55	190.79	740.95	316
			1,690.97			1,690.97	317
25.00	40.59		1,904.73		760.18	2,664.91	318

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
319	Havelock	1892		303	2,270.52	419.94	
320	Hawkeye	1895		537	4,143.62	192.00	4.00
321	Hayesville	1916		110	1,273.03	101.50	
322	Hazleton	1893		546	1,470.61	418.07	
323	Hedrick	1882		895	7,719.11	389.40	
324	Henderson	1893		224	1,089.54	142.00	
325	Hepburn	1883		102	339.09	100.00	
326	Hills	1906		202	1,173.89	61.00	
327	Hillsboro	1916		306	643.87	291.25	315.67
328	Hinton	1907		297	2,572.67		1,947.12
329	Holland	1897		204	931.33	157.70	
330	Holstein	1883		1,372	58,013.10	2,160.40	
331	Holy Cross (Via N. B. Vista)	1898		101	1,008.59	130.00	
332	Hopeville, via Murray	1896		92	126.21		
333	Hopkinton	1870		729	4,681.26	260.60	
334	Hornick	1896	1915	311	1,535.66	289.00	
335	Hospers	1890		504	7,066.77	725.20	
336	Hubbard	1881		753	4,929.42	435.75	5.00
337	Hudson	1893		425	6,508.72	325.50	161.50
338	Hull	1886		916	12,542.83	2,465.48	
339	Humeston	1881	1917	1,036	15,198.91	426.14	
340	Hurstville			113	412.16		
341	Huxley	1902		373	5,107.57	341.50	
342	Imogene	1881		253	979.87	349.21	
343	Inwood	1885		751	6,841.03	305.47	
344	Ionia	1891		260	2,579.34	259.00	
345	Ireton	1890		674	11,180.19	559.00	
346	Irwin	1892		316	2,607.00	191.00	
347	Jackson Junction	1897		127	981.65	100.00	
348	Jamaica	1901		285	3,070.75	1,107.10	
349	Janesville	1895		315	1,297.72	104.50	17.15
350	Jesup	1876		716	6,827.53	486.81	59.34
351	Jewell Jet. (P. O. Powell)	1883		959	10,602.76	902.17	2,084.42
352	Joice	1913		224	2,033.09	210.60	
353	Jolley	1896		200	1,011.00	113.00	
354	Kalona	1890		691	5,454.29	338.60	
355	Kamrar	1896		266	2,716.37	148.00	
356	Kanawha	1902		645	8,301.98	2,235.00	21.60
357	Kellerton	1881	1896	588	2,956.60	88.00	
358	Kelley	1900		196	1,989.55	84.00	
359	Kellogg	1873		574	5,987.96	1,113.13	
360	Kensett	1894		394	1,838.85	369.00	113.00
361	Kent	1908		199	1,488.09	75.00	
362	Keosauqua			958	3,756.92	257.00	
363	Keota	1873		1,037	10,617.83	1,005.81	1,031.98
364	Keswick	1912		357	1,770.79	220.00	
365	Keystone	1894		524	5,006.89	535.50	
366	Kimballton	1908		350	2,183.15	357.00	992.47
367	Kingsley	1884		1,116	21,969.75	1,080.06	
368	Kinross	1898		143	424.13	89.00	
369	Kirkman	1892		167	1,303.34	128.25	
370	Kirkville	1882		226	373.67	387.14	
371	Kiron	1900		285	1,075.21	176.00	
372	Klemme	1900		455	5,773.81	731.60	4.00
373	Knierim	1901		151	1,002.44	130.00	
374	Lacona	1880		448	1,141.85	320.15	
375	Ladora	1879		279	2,591.92	197.75	
376	Lakota	1918		462	2,622.11	425.01	10.00
377	Lake Mills	1880		1,588	13,985.06	1,423.65	
378	Lake Park	1892		730	12,717.07	866.45	
379	Lake View	1887	1912	886	6,483.23	3,827.38	
380	Lamoni	1885		1,643	19,907.15	480.60	55.83
381	Lamont	1892		560	3,764.59	321.94	4.60
382	Lamotte	1873		284	1,876.49	203.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
1,642.06			4,332.52		20,388.99	24,721.51	319
1,264.44			5,604.06		1,973.54	7,577.60	320
			1,374.53		788.93	2,163.46	321
			1,888.68		1,499.06	3,387.74	322
883.94			8,992.45	2,164.76	1,356.31	12,513.52	323
			1,231.54		1,783.12	3,014.66	324
			439.09		1,812.51	2,251.60	325
			1,234.89		425.49	1,660.38	326
			1,250.79		1,290.74	2,541.53	327
6,441.87			10,961.68		647.27	11,608.93	328
6,174.50			1,089.03		751.85	1,840.88	329
236.00			66,348.00		35,929.89	102,277.89	330
10.00			1,374.59		265.94	1,640.53	331
1,000.91		17.99	136.21			136.21	332
3,897.67			5,960.78		4,706.10	10,666.86	333
787.90			5,722.33		7,297.47	13,019.80	334
1,588.29			8,579.87		3,866.74	12,446.61	335
6,892.27			6,958.46		8,644.99	15,603.45	336
			18,887.99		12,214.23	26,102.22	337
			15,008.31		4,354.40	19,362.71	338
3,412.92			19,037.07		10,234.18	29,272.15	339
			412.16		248.00	660.16	340
301.92			5,750.99		2,355.44	8,106.43	341
		1,500.00	2,829.08		1,099.72	3,928.80	342
2,276.85	174.00		9,597.35	1,044.87	155.27	10,797.49	343
		1,375.00	4,213.34		3.00	4,216.34	344
417.76			12,156.95		1,544.51	13,701.46	345
5,117.91			7,915.91	502.33	1,835.42	10,253.66	346
			1,081.65		215.97	1,297.62	347
			4,177.85		2,361.08	6,538.93	348
	500.00		1,919.37		39.11	1,958.48	349
1,264.73			8,638.41	47.61	1,834.46	10,520.48	350
943.01	10,368.98		24,901.34	260.29	6,185.59	31,347.22	351
			2,243.69	285.50	13.81	2,543.00	352
3,845.11		4,900.00	9,869.11		999.47	10,868.58	353
392.00	2,737.50		8,922.39		474.16	9,896.55	354
723.94		10.00	3,598.31		4,005.49	7,603.80	355
1,553.47			12,112.14	127.26	14,188.55	26,427.95	356
			3,044.60	2.85	2,965.84	6,013.29	357
2,249.15			4,322.70		2,158.30	6,481.00	358
			7,101.09		5,606.50	12,707.59	359
30.00			2,350.85	1.30	1,452.32	3,804.47	360
			1,563.09	5.40	1,059.91	2,628.40	361
770.21			4,784.13	12.91	5,414.19	10,211.23	362
1,916.37			14,571.99	449.13	3,296.06	18,317.18	363
			1,990.79		1,482.24	3,473.03	364
747.59			6,289.98		2,510.01	8,799.99	365
15,128.89			18,661.51		9,123.25	27,784.76	366
2,868.72			25,918.53	15.78	24,513.35	50,447.66	367
			513.13	54.00	138.15	705.28	368
257.06			1,688.65		1,496.95	3,185.60	369
			760.81		326.97	1,087.78	370
1,673.82	161.94		3,086.97		2,574.04	5,661.01	371
809.55			7,318.96		7,709.73	15,028.69	372
			1,132.44		1,951.34	3,083.78	373
5,841.74			7,303.74		4,859.66	12,163.40	374
639.65			3,429.32		4,396.36	7,825.68	375
836.65			3,893.77		3,235.74	7,129.51	376
1,934.39			17,343.10	3.50	10,387.43	27,734.03	377
2,315.62			15,899.14	531.28	6,813.25	23,243.67	378
27,236.13			37,546.74	3.48	15,912.49	53,462.71	379
4,099.05	8,645.91		33,188.54		14,551.26	47,739.80	380
764.40			4,855.53	88.58	1,162.56	6,106.67	381
153.62			2,233.11	3,380.07	435.08	6,048.26	382

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
383	Lanesboro	1903		294	1,416.25	466.75	
384	Lansing	1873		1,389	6,492.88	972.79	893.51
385	La Porte City	1871	1897	1,406	15,773.63	2,721.50	
386	Larchwood	1892		424	3,705.42	352.50	
387	Larrabee	1896		193	3,319.12	153.45	
388	Latimer	1911		349	1,781.89	339.00	
389	Laurel	1903		223	1,285.49	180.25	
390	Laurens	1890		864	9,577.72	3,123.37	2,588.26
391	Lawler	1871		577	1,656.95	295.00	
392	Lawton			240	2,157.87	235.95	
393	Le Claire			739	3,300.80	452.90	
394	Ledyard	1895		244	2,368.32	226.00	
395	Le Grand	1891	1911	326	1,533.18	235.45	
396	Lehigh	1883		1,038	5,915.72	1,581.54	
397	Leighton	1909		128	520.52	66.00	19.86
398	Leland	1895		143	1,243.08	108.75	
399	Lenox	1875		1,211	12,575.72	1,009.98	21.88
400	Le Roy	1904		171	652.98	10.00	
401	Lester	1893		275	3,524.00	119.00	
402	Letts	1877		386	2,320.97	165.00	
403	Lewis	1874	1881	575	2,721.48	359.84	
404	Libertyville	1916		325	1,223.41	268.09	
405	Lidderdale	1905	1909	212	2,727.46	240.10	
406	Lime Springs	1876		562	2,376.39	408.50	
407	Lincoln	1913		156	2,740.97	204.50	
408	Linden	1893		280	2,314.62	335.50	
409	Lineville	1871		534	4,269.34	71.25	
410	Linn Grove	1912		403	5,673.06	272.00	
411	Lisbon	1875		843	16,937.22	482.45	9.00
412	Liscomb	1874		339	1,989.60	676.12	
413	Littleport	1907		188	444.55	117.00	
414	Little Rock	1894		602	4,440.58	4,540.61	
415	Little Sioux	1883		414	1,022.23	140.50	
416	Livermore	1883		611	892.94	442.00	42.66
417	Lockridge	1913		238	761.25	282.40	30.15
418	Logan	1876		1,432	15,902.45	523.25	
419	Lohrville	1888		719	23,539.57	1,478.85	445.00
420	Lone Rock	1916		169	1,529.82	124.00	
421	Lone Tree	1892		676	3,681.37	522.30	418.65
422	Long Grove	1913		151	798.10	75.00	964.96
423	Lorimor	1889		601	4,028.73	311.98	10.00
424	Lost Nation	1903		541	9,635.05	399.40	516.57
425	Lovilia	1900		867	4,334.89	380.50	
426	Lowden	1869		703	6,472.80	1,234.00	
427	Low Moor	1897		250	2,095.41	450.58	
428	Luana	1911		180	1,415.52	188.60	
429	Lucas	1886		558	1,102.31	316.50	
430	Luther	1903		434	1,439.59	37.89	
431	Lu Verne	1887		531	3,109.71	9,767.85	16.12
432	Luxemburg (P. O. Vienna)	1912		104	753.16	86.00	27.37
433	Luzerne	1895		188	705.64	85.00	194.79
434	Lynnvile	1875		452	1,550.77	242.00	
435	Lytton	1911		364	4,708.61	366.00	
436	Macedonia	1892		376	1,894.75	120.00	
437	Macksburg	1876		217	612.00	143.50	
438	Magnolia	1858		288	923.02	305.90	2.25
439	Malcolm	1872		381	3,202.85	135.10	78.73
440	Mallard	1895		431	2,608.81	400.02	
441	Maloy	1902		105	258.88	25.00	
442	Malvern	1872		1,257	11,348.97	350.00	
443	Manilla	1887		1,218	16,275.03	19,631.31	
444	Manly	1898		1,475	4,625.76	1,593.50	
445	Manning	1880		1,710	25,186.14	1,528.95	
446	Manson	1877		1,429	42,989.27	6,264.51	75.00

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
			1,883.00		349.81	2,232.81	383
2,909.76			11,268.94	12.50	3,056.85	14,338.29	384
			18,495.13	500.00	3,302.50	22,297.63	385
7,779.82			11,837.74		8,361.09	20,198.83	386
4,098.45			7,571.02		244.93	7,815.95	387
558.78			2,679.67		1,428.30	4,107.97	388
			1,465.74		1,164.61	2,630.35	389
16,866.39			32,155.74	135.90	42,897.72	75,189.36	390
8,204.39			10,156.34		629.40	10,785.74	391
553.58			2,947.40	438.61	2,058.03	5,444.04	392
			3,753.70	447.38		4,201.08	393
499.80			3,094.12	110.00	1,722.15	4,926.27	394
			1,768.63		792.35	2,560.98	395
8,420.33			15,917.59		8,791.69	24,709.28	396
		100.00	706.38	900.00	100.27	1,706.65	397
35.00			1,386.83		519.59	1,906.42	398
5,002.05			18,609.63	5,127.86	4,372.65	28,110.14	399
			662.98		71.14	734.12	400
3,283.00			6,926.00		6,089.00	13,015.00	401
			2,485.97		4,150.73	6,636.70	402
2,044.61			5,125.93		1,724.93	6,850.86	403
1,145.92			2,637.42	85.00	908.56	3,630.98	404
300.00			3,267.56		4,048.97	7,316.53	405
359.53			3,144.42		3,169.00	6,313.42	406
264.32			3,209.79		754.01	3,963.80	407
			2,650.12		2,056.47	4,706.59	408
			4,340.59			4,340.59	409
			5,945.06	283.80	4,534.11	10,762.97	410
3,299.81	21,176.27		41,904.75	3,141.78	5,336.89	50,383.42	411
90.00			2,755.72	24.00	2,786.53	5,566.25	412
			561.55	108.45	372.38	1,042.38	413
775.73			9,756.92	11.54	506.79	10,275.25	414
2,599.27		236.25	3,998.25		195.60	4,193.85	415
8,560.16			9,937.76		15,974.72	25,912.48	416
	270.69		1,344.49	29.95	225.94	1,600.38	417
2,736.63			19,162.33	3,068.75	27,126.56	49,357.64	418
1,066.88			26,530.30	111.78	15,641.96	42,284.04	419
322.19			1,976.01	43.90	5,503.96	7,523.87	420
1,759.13			6,381.45		7,030.40	13,411.85	421
			1,838.06		3,050.54	4,888.60	422
			4,350.71	3.50	36.78	4,390.99	423
1,324.97			11,875.99		3,588.59	15,464.58	424
		3.25	4,718.64		2,009.05	6,727.69	425
1,027.14			8,733.94	264.64	3,282.17	12,280.75	426
191.63	477.02		3,214.64	1,000.00	1,238.23	5,452.87	427
			1,604.12	3,973.95	1,032.88	6,610.9	428
			1,418.81		305.80	1,724.61	429
344.29			1,821.77		1,051.93	2,873.70	430
8,936.29	216.72		22,046.69		10,490.97	32,537.66	431
		400.00	1,266.53	30.00	127.09	1,423.62	432
296.37			1,281.80		850.86	2,132.66	433
			1,792.77			1,792.77	434
833.40			5,908.01		1,705.07	7,613.08	435
999.12			3,013.87		2,971.39	5,985.26	436
			755.50		338.54	1,094.04	437
			1,231.17		246.77	1,477.94	438
957.84			4,374.52		3,015.41	7,389.93	439
538.84		321.93	3,869.60		804.22	4,673.82	440
			283.88		126.40	420.28	441
1,377.36			13,076.33		5,309.73	18,386.06	442
30,582.67			66,489.01	2,618.25	23,781.12	92,888.38	443
2,722.47			8,941.73	16.43	4,711.54	13,669.70	444
6,280.77			32,995.86		11,389.58	44,385.44	445
8,768.24			58,097.02		54,657.20	112,754.22	446

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
447	Mapleton	1878		1,333	17,533.22	4,287.21	
448	Marathon	1892		558	3,721.26	501.32	
449	Marble Rock	1881		441	1,593.74	5,419.24	149.06
450	Marcus	1882		1,056	13,177.26	1,658.55	1.00
451	Marne	1892		235	1,864.16	237.50	
452	Marquette			829	4,415.25	516.50	
453	Martelle	1899		168	874.26	159.00	
454	Martinsburg	1887		260	738.50		
455	Martensdale	1920		131	10.84	127.50	
456	Marysville	1875		200	220.00	50.00	
457	Masonville	1901	1915	228	869.28	100.00	
458	Massena	1887		524	4,206.57	189.50	
459	Matlock	1897		110	765.96	80.28	
460	Maurice	1891		287	2,421.90	233.86	238.33
461	Maxwell	1883		755	5,482.04	810.50	
462	Maynard	1887		426	3,365.53	300.00	
463	Maysville (Walcott P. O.)	1909		70	233.85	110.00	3.96
464	McCallsburg	1920	1921	292	2,279.09	172.36	
465	McCausland	1909		102	825.44	98.00	
466	McClelland	1903		156	1,065.29	440.50	
467	McGregor	1860		1,200	9,574.31	1,436.08	26.88
468	McIntire	1894	1922	337	1,901.07	229.50	8.50
469	Mechanicsville	1867		828	11,790.44	642.50	
470	Mediapolis	1875		839	8,037.33	19,301.01	20.00
471	Melbourne	1895		464	3,753.32	435.32	
472	Melcher	1913		1,548	5,515.91	1,159.00	4.38
473	Melrose	1882		486	2,412.13	302.00	
474	Melvin	1901		312	321.29	182.50	
475	Menlo	1882		449	1,409.54	257.00	
476	Meriden	1874		239	1,267.93	172.75	
477	Merrill	1894		653	8,518.25	561.00	
478	Meservey	1893		245	1,468.21	298.00	22.25
479	Middletown			134	844.92	56.00	
480	Miles	1893		357	3,988.00	242.00	506.00
481	Millford	1892		1,103	10,448.51	706.90	
482	Millersburg	1911		243	849.33	174.79	
483	Millerton	1916		193	595.10	19.50	204.88
484	Milo	1880		596	2,982.85	100.05	
485	Milton			855	4,298.74	273.25	
486	Minburn	1892		350	1,625.04	255.00	
487	Minden	1890		384	3,528.35	292.63	
488	Mingo	1903		272	3,478.90	308.75	
489	Mitchell			219	489.82	124.00	
490	Mitchellville	1875		773	7,391.20	390.00	
491	Modale	1873		400	3,244.72	283.61	
492	Mondamin	1881		451	9,677.68	416.10	
493	Moneta	1903	1917	83	155.06	179.60	
494	Monmouth	1894		188	761.28	277.25	
495	Monona	1897		1,079	22,537.36	802.80	1,108.82
496	Monroe	1870		873	14,325.61	1,697.59	974.23
497	Montezuma	1868		1,323	13,197.90	1,896.79	
498	Montour	1870		378	2,069.23	82.00	
499	Montrose			616	2,078.55	314.00	
500	Moorhead			376	3,985.23	150.00	
501	Moorland	1902		179	559.66	86.50	
502	Moravia	1880		848	2,914.64	404.75	
503	Morning Sun	1889		847	6,083.35	342.70	
504	Morrison	1884		171	480.34	124.50	
505	Moulton	1869		1,519	28,793.00	873.50	206.30
506	Mt. Auburn	1906		246	1,159.00	96.00	8.70
507	Mt. Ayr	1863		1,677	19,228.16	607.00	
508	Mt. Sterling	1907		187	545.26		
509	Mt. Union	1904		150	962.22		
510	Mt. Vernon	1869	1893	1,499	14,402.90	4,513.61	89.86

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
18,032.56		1,050.00	40,902.99	3,127.15	6,741.03	50,771.17	447
11,075.78			15,298.36		11,571.68	26,870.04	448
807.78			7,969.82		9,455.67	17,425.49	449
3,584.57			18,421.38	7.25	11,233.17	29,661.80	450
574.55	809.46		3,485.67	384.87	2,200.37	6,070.91	451
1,728.32		25.00	6,660.07		1,451.38	8,111.45	452
			1,058.26		705.06	1,763.32	453
			738.50		1,161.07	1,899.57	454
2,443.63			2,581.97	76.00	1,737.00	4,394.97	455
8.56			278.56		73.76	352.32	456
			969.28		227.13	1,196.41	457
744.40	24,219.33		29,359.80	1,498.76	954.64	31,813.20	458
			846.24		1,182.82	2,029.06	459
669.93		69.63	3,633.65	368.42	156.02	4,158.09	460
1,578.86			7,871.40	1.70	8,133.75	16,006.85	461
742.20			4,407.73	1,245.00	1,267.39	6,920.12	462
192.13			539.94		809.29	1,349.23	463
			2,451.45	.35	3,581.80	6,033.60	464
			923.44		1,719.15	2,642.59	465
			1,505.79		50.49	1,556.28	466
4,035.47			15,072.74		18,867.41	33,940.15	467
			2,139.07		977.68	3,116.75	468
2,176.74		476.90	15,086.58	1,386.33	7,183.22	23,656.13	469
2,056.74			29,415.08		9,645.42	39,060.50	470
			4,188.64		1,486.53	5,675.17	471
			6,679.29	12.92	4,087.34	10,729.55	472
		89.07	2,803.20	1,650.09	998.49	5,451.78	473
	1,216.25		1,720.04		15,188.99	16,909.03	474
		103.91	1,770.45		2,700.31	4,470.76	475
2.50	135.00		1,578.18	1,208.63		2,786.81	476
2,020.75			11,100.00		11,046.84	22,146.84	477
741.53	500.00		3,029.99	550.45	2,588.60	6,169.04	478
			900.92		469.55	1,370.47	479
1,165.78			5,901.78		7,574.40	13,476.18	480
3,135.75			14,291.16		11,987.67	26,278.83	481
			1,024.12		558.60	1,582.72	482
			819.48		208.43	1,027.91	483
14,443.16			17,526.06		3,171.39	20,697.45	484
			4,571.99	388.35	740.57	5,700.91	485
6,024.32			7,904.86	1.58	1,470.60	9,376.54	486
626.04			4,447.02		2,785.72	7,232.74	487
			3,787.65		1,200.51	4,988.16	488
			613.82		6.25	620.07	489
3,609.35			11,390.55	12.55	2,581.89	13,984.99	490
152.45	3,519.46		7,200.24	471.72	1,356.81	9,028.77	491
			10,093.78	540.48	4,197.46	14,831.72	492
			334.66	660.54	273.47	1,268.67	493
373.61			1,412.14		1,820.56	3,232.70	494
2,876.07			27,325.05	14.00	10,259.27	37,598.32	495
1,411.51			18,408.94		15,762.05	34,170.99	496
2,286.00			17,380.69	480.47	8,383.15	26,244.31	497
			2,151.23		216.28	2,367.51	498
222.41			2,614.96	1,000.00	720.14	4,335.10	499
1,229.37			5,364.50		6,001.36	11,365.86	500
3,880.23		15.00	4,541.39		1,579.15	6,120.54	501
396.00			3,715.39		1,015.13	4,730.52	502
1,394.50	2.16	2,777.89	10,600.60	9,679.79	5,278.87	25,559.26	503
			604.84		869.71	1,474.55	504
4,685.00			34,557.80		6,461.91	41,019.71	505
	600.35		1,864.05		603.86	2,467.91	506
4,862.30	5,700.00		30,397.46	89.76	6,053.48	36,540.70	507
			545.26		310.01	855.27	508
			962.22		1,656.11	2,618.33	509
5,839.38			24,845.75	14,696.79		39,542.54	510

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
511	Moville	1898		889	6,644.59	1,712.67	
512	Murray	1880		792	3,596.99	485.47	
513	Nashua	1869		1,227	18,719.43	631.10	435.99
514	Nemaha	1915		158	646.40	110.13	
515	Neola	1882	1910	868	2,858.02	3,205.91	
516	New Albin	1895		687	4,613.60	689.45	
517	Newell	1876		866	14,476.71	3,371.30	196.64
518	Newhall	1912		326	2,347.02	439.00	905.94
519	New Hartford	1883		465	2,862.87	472.82	
520	New Liberty	1909		109	840.03	164.00	
521	New London	1860		1,333	10,665.14	390.50	3,600.00
522	New Market	1882		646	2,696.22	617.85	
523	New Providence	1893		268	400.43	85.00	415.36
524	New Sharon	1871		1,090	20,600.60	306.50	
525	New Vienna	1895		242	1,196.30	2,020.90	
526	New Virginia	1900		402	1,611.56	178.00	100.15
527	Nichols	1884		364	2,232.16	195.13	22.00
528	Nodaway	1900		306	1,084.30	165.50	
529	Nora Springs	1875		1,112	14,950.70	1,391.22	
530	Northboro	1908		218	1,135.14	287.50	
531	North Buena Vista	1908		190		50.00	684.98
532	North English	1891		838	11,597.25	634.00	784.14
533	North Liberty	1909		207	1,159.87	205.95	
534	North Washington	1904		103	605.14	38.50	
535	Northwood	1888		1,499	10,032.71	816.93	
536	Norwalk	1900		332	1,427.36	36.00	300.01
537	Norway	1895		521	2,322.77	387.15	1,712.71
538	Numa	1909		577	591.07	320.00	
539	Oakland	1882		1,104	12,330.66	1,252.00	
540	Oakville	1902		413	3,114.24	238.00	
541	Ocheyedan	1891		615	8,102.64	533.99	
542	Odebolt	1878		1,294	62,423.82	1,266.78	
543	Ogden	1878	1901	1,525	9,217.75	955.20	
544	Okoboji	1922		154	2,719.17	107.00	
545	Olds	1900		206	1,017.09	316.38	475.41
546	Olin	1879		648	4,010.89	325.30	198.42
547	Ollie	1892		362	1,866.61	271.00	
548	Oneida	1912		114	507.33		
549	Onslow	1888		224	1,514.76	149.00	102.00
550	Orange City	1884		1,620	36,854.37	1,238.27	10,410.02
551	Orchard	1913		138	624.25	50.00	
552	Orient	1882		427	1,893.42	60.00	686.19
553	Orleans (P. O. Spirit Lake)	1895	1917	109	1,420.21	93.00	
554	Ossian	1876		849	11,399.01	675.88	2,564.28
555	Osterdock	1904		115	148.63	59.00	
556	Oto	1888		344	3,909.68	8,427.49	
557	Ottosen	1908		187	615.51	134.50	52.50
558	Owasa			117	250.05	50.00	
559	Oxford	1881		581	13,194.49	406.55	
560	Oxford Junction	1893		782	6,233.37	1,431.19	1,981.26
561	Oyens	1908		97	774.50	127.05	
562	Pacific Junction	1882		602	2,718.53	288.80	
563	Packwood	1894		261	1,204.77	112.00	
564	Palmer	1900		319	1,661.55	483.00	
565	Palo	1905		209	683.80	52.00	
566	Panama	1888	1891	204	2,203.00	209.00	
567	Panora	1872		904	11,042.00	528.00	152.50
568	Parkersburg	1874		1,119	21,965.96	1,380.76	176.25
569	Parnell	1891		286	1,257.77	184.50	
570	Paton	1883		411	2,292.31	95.00	
571	Patterson	1877	1912	132	451.93	50.00	
572	Paullina	1882		996	24,446.40	1,171.40	851.74
573	Persia	1889		422	3,693.59	603.36	
574	Peru	1897		241	1,350.50	240.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
2,415.99			10,773.25		12,085.60	22,858.85	511
			4,082.46		2,470.61	6,553.07	512
2,878.14			22,664.66		5,139.39	27,804.05	513
			756.53	4.00	694.58	1,455.11	514
14,573.93			20,637.86	94.13	5,310.63	26,042.62	515
644.74	8,506.40		14,454.19	1,139.07	1,469.37	17,062.63	516
4,709.33	28.02	234.38	23,016.38	7,000.50	3,238.38	33,255.26	517
			3,691.96		737.67	4,429.63	518
604.85			3,940.54		5,352.64	9,293.18	519
15.00			1,019.03		129.81	1,148.84	520
23,893.78	112,091.02		150,640.44	4,600.00	4,903.74	160,144.18	521
			3,314.07		1,282.65	4,596.72	522
268.27			1,169.06		1,723.98	2,893.04	523
1,402.68	400.00		22,709.78		120.74	22,830.52	524
374.70			3,591.90		374.97	3,966.87	525
			1,889.71		1,982.32	3,872.03	526
355.50	400.00		3,204.79	265.92	384.03	3,854.74	527
			1,249.80	24.93	1,858.08	3,132.81	528
1,670.97			18,012.89	1,686.82	16,322.50	36,022.21	529
			1,422.64		240.77	1,663.41	530
			734.98		383.55	1,118.53	531
1,407.92		32.22	14,455.53	59.50	11,046.99	25,562.02	532
		1,322.17	2,687.99		2,761.50	5,449.49	533
9.45			653.09		34.43	687.52	534
2,522.99			13,372.63		0,720.52	23,093.15	535
			1,763.37		140.07	1,903.44	536
577.25			4,999.88		8,107.77	13,107.65	537
	1.58		912.65	92.80	16.80	1,022.25	538
3,695.39			17,278.05		9,613.48	26,891.53	539
			3,352.24	80.42	2,613.12	6,045.78	540
696.70			9,333.33	162.35	6,006.63	15,502.31	541
4,523.69	17,110.01		85,324.30	1,058.83	9,312.68	95,695.81	542
16,590.19	16,939.87		43,703.01	39.28	16,941.52	60,683.81	543
			2,826.17		1,884.44	4,710.61	544
			1,808.88		2,366.80	4,175.68	545
2,238.23	1,871.81		8,644.65	2,938.13	764.20	12,346.98	546
			2,137.61		346.78	2,484.39	547
			507.33		74.70	582.03	548
494.36			2,260.12		2,223.16	4,483.28	549
29,777.81			77,780.47		19,729.23	97,509.70	550
			674.25	4,000.00	2,454.22	7,128.47	551
6,626.98			9,266.59		1,702.85	10,969.44	552
			1,513.21		931.30	2,444.51	553
2,724.37			17,363.54		5,809.86	23,173.40	554
			207.63		35.60	243.23	555
661.81	42.88		13,041.86		4,703.90	17,745.76	556
			802.51		2,394.21	3,196.72	557
			300.05		21.54	321.59	558
			13,601.04	1,830.00	1,208.48	16,639.52	559
2,717.39			12,363.21	454.06	3,255.97	16,073.24	560
			901.55		100.06	1,001.61	561
			3,007.33	147.40	2.47	3,157.20	562
	32.29		1,349.06	10.00	1,521.62	2,880.68	563
1,290.99			3,435.54		7,823.62	11,259.16	564
			735.80		246.51	982.31	565
93.00			2,505.00		1,686.00	4,191.00	566
15,948.88			27,671.38	3,444.19	17,135.83	48,251.40	567
2,301.84			25,824.81	4.64	53,929.12	79,758.57	568
			1,442.27	191.34	53.37	1,686.98	569
6,938.44			9,325.75		8,803.86	18,129.61	570
			501.93		562.29	1,064.22	571
19,749.36			46,218.90	20.00	12,031.29	58,270.19	572
789.03			5,085.98		5,444.36	10,530.34	573
			1,500.50		2,405.95	3,996.45	574

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
575	Peterson	1887		602	3,142.34	572.26	
576	Pierson	1891		536	1,612.05	1,645.11	
577	Pilot Mound	1897		283	634.25	170.00	
578	Pioneer	1910		91	292.34	100.00	
579	Pisgah	1904		375	1,919.65	221.00	
580	Plainfield	1895		262	210.22	189.50	
581	Plano	1916		210	364.33	33.00	
582	Pleasanton			219	786.34	92.50	
583	Pleasant Plain	1900		172	193.03		
584	Pleasantville	1872		872	10,524.16	827.11	990.29
585	Plover	1915		268	1,819.90	221.75	
586	Plymouth	1900		403	3,754.63	69.00	
587	Pocahontas	1892	1909	1,353	31,269.08	3,730.90	
588	Polk City	1875		294	1,490.95	200.00	
589	Pomeroy	1880		844	31,772.82	784.80	
590	Popejoy	1908		217	1,197.45	202.00	353.53
591	Portsmouth	1900		334	2,428.06	267.00	
592	Postville	1873		1,030	26,230.18	1,918.86	766.17
593	Prairieburg	1905		146	455.93	94.00	10.80
594	Prairie City	1866		772	8,821.33	588.75	2,730.79
595	Prescott	1891		423	2,489.48	81.00	
596	Preston	1890		656	7,583.73	310.33	594.05
597	Pringhar	1888		991	8,388.01	3,224.25	6.40
598	Princeton			424	2,369.78	201.45	
599	Promise City	1901		244	1,412.60	54.00	
600	Protivin	1894		220	903.73	780.20	
601	Pulaski	1893	1908	420	2,132.40	206.75	
602	Quasqueton	1902		398	1,384.05	262.25	
603	Quimby	1906		378	6,944.01	1,296.84	
604	Radcliffe	1891		661	4,519.61	405.62	3.00
605	Rake	1908		252	2,380.66	302.00	
606	Ralston	1903		172	1,439.64	77.00	
607	Randalia	1896	1897	127	566.56	27.00	
608	Randolph	1881		361	1,852.48	200.92	3.00
609	Rathbun	1893		571	389.45	195.60	
610	Readlyn	1905		419	5,013.56	454.50	
611	Reasnor	1914		237	540.79	74.00	462.97
612	Redding	1882		287	841.64	111.25	
613	Redfield	1881		734	8,968.71	4,046.81	
614	Reinbeck	1877		1,417	19,282.00	868.95	
615	Rembrandt	1901		276	1,708.86	343.00	45.38
616	Remsen	1887	1888	1,203	7,555.27	1,491.55	
617	Renwick	1891		461	10,290.19	444.15	50
618	Riceville	1892		972	6,271.69	523.95	
619	Richland	1868		552	5,709.64		
620	Ricketts	1902		160	1,905.71	397.50	
621	Ridgeway	1894		350	2,130.37	466.16	
622	Rinard	1914		158	398.80	94.50	
623	Ringsted	1900		565	3,971.86	500.20	
624	Ripley	1896		363	4,562.20	189.00	
625	Riverside	1875		685	6,720.89	309.00	10.55
626	Riverton	1876		606	1,956.10	417.10	
627	Robins	1910		180	805.56	60.00	
628	Rock Falls	1858		93	296.27		
629	Rockford	1878		996	17,625.10	815.54	85.86
630	Rock Valley	1888		1,242	9,370.46	1,384.75	
631	Rockwell	1881		734	6,158.38	408.16	
632	Rodman			140	715.09	99.00	
633	Rodney	1891		161	712.90	2,079.00	
634	Roland	1892		768	11,294.61	149.00	
635	Rolfe	1883		961	7,557.45	3,197.87	1.00
636	Rome			170	288.20		
637	Rose Hill	1877		250	1,514.19	129.00	
638	Rossie			77	436.23	85.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
1,932.81			5,647.41		5,711.93	11,359.34	575
1,441.13			4,698.29		13,830.10	18,528.39	576
2,270.56	48.00		3,122.81	10.20	1,958.70	5,091.71	577
			392.34		309.98	702.32	578
4,533.91			6,674.56		2,948.22	9,622.78	579
			399.72	1,429.00	1,514.39	3,343.11	580
			397.33		305.95	703.28	581
			878.84		529.50	1,408.34	582
			193.03		30.40	223.43	583
1,057.77			13,399.33		10,011.04	23,410.37	584
527.50			2,569.15		3,260.51	5,829.66	585
4,140.34	550.00		8,513.97		1,277.19	9,791.16	586
19,777.92			54,777.90	1,141.09	22,956.27	78,875.26	587
			1,690.95		891.76	2,582.71	588
17,212.42			49,770.04		20,617.83	70,387.87	589
			1,752.98		67.46	1,820.44	590
526.40		50.00	3,271.46		2,499.12	5,770.58	591
4,039.35		3,705.00	36,659.50		28,740.11	65,399.67	592
173.90			734.63		508.57	1,243.20	593
433.15			12,574.02	1,300.00	5,019.21	18,893.23	594
4,982.58			7,553.06		2,787.98	10,341.04	595
10,121.71			18,609.82	2,075.21		20,685.03	596
3,962.69		2,407.94	17,989.29	1,049.60	12,425.12	31,464.01	597
			2,571.23		605.99	3,177.22	598
			1,466.60		462.71	1,929.31	599
108.2			1,792.15		527.69	2,319.84	600
		31.93	2,371.08		1,495.96	3,867.04	601
			1,646.30		342.92	1,989.22	602
501.16			8,742.01		9,469.78	18,211.79	603
845.11			5,773.34		1,514.88	7,288.22	604
			2,682.66	4,872.22	2,475.92	10,030.80	605
			1,516.64	41.44	575.87	2,133.95	606
	9.60		603.16		350.86	954.02	607
5,202.15	712.67	2,500.00	10,471.22		3,010.23	13,481.45	608
			585.05		64.16	649.21	609
1,036.59			6,504.65	2,000.00	1,314.38	9,819.03	610
396.09			1,473.85		73.30	1,547.15	611
			952.89		288.90	1,241.79	612
12,542.77	7,525.31	927.02	34,010.62	729.90	6,873.37	41,613.89	613
2,173.84			22,324.79		9,316.03	31,640.82	614
4,019.71			6,116.95	16.32	3,434.75	9,568.02	615
3,327.96			12,374.78		3,297.01	15,671.79	616
6,321.50			17,056.34	1,133.49	4,614.50	22,804.33	617
1,745.56			8,541.20	6,129.50	2,692.63	17,363.33	618
		500.67	6,210.31	3,156.01	1,961.73	11,328.05	619
353.05			2,656.26		2,051.96	4,708.22	620
	857.50		3,454.03		6,740.07	10,194.10	621
			493.30		259.27	752.57	622
1,020.23			5,492.29		10,246.86	15,739.15	623
744.27	30.00		5,525.47	19.76	3,383.03	8,928.26	624
747.60			7,788.04		2,633.64	10,421.68	625
52.50			2,425.70		2,390.62	4,816.32	626
			865.56		102.59	968.15	627
			296.27		16.57	312.84	628
2,926.08			21,452.58	1,321.15	11,189.33	33,963.06	629
3,913.49			14,668.70		1,958.09	16,626.79	630
608.94			7,175.48		2,702.60	9,878.08	631
			814.09		871.35	1,685.44	632
68.98		20.00	2,880.88		1,536.96	4,417.84	633
14,222.52			25,666.13		13,561.33	39,227.46	634
1,787.95			12,544.27	1,817.39	4,998.51	19,360.17	635
			288.20		11.25	299.45	636
	100.00		1,743.19		389.36	2,132.55	637
966.39			1,487.62		1,694.46	3,182.08	638

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
639	Rowan	1902		289	1,366.84	225.00	
640	Rowley	1920		208	713.21	147.29	
641	Royal	1910		390	2,090.88	265.34	
642	Rudd	1900		422	7,428.51	277.01	
643	Runnells	1903		370	1,623.24	226.00	
644	Russell	1887		638	3,127.42	9,194.89	
645	Ruthven	1885		753	7,051.16	668.35	
646	Rutland	1907		227	1,422.15	237.00	
647	Ryan	1901		326	3,056.83	283.90	
648	St. Ansgar	1876		950	14,798.64	799.74	436.52
649	St. Anthony	1897	1907	202	782.04	81.00	
650	St. Charles	1876		411	1,640.00	194.00	33.00
651	St. Lucas	1900		146	320.13	106.00	
652	St. Mary's			84	233.66	114.00	
653	St. Olaf	1900		161	1,384.72	116.38	
654	St. Paul (Rfd. West Point)	1895		80	107.45	325.75	
655	Sabula	1864		909	1,231.15	275.25	
656	Salem	1893		383	2,845.09	273.80	286.16
657	Salix	1880		1,373	3,078.03	323.64	
658	Sanborn			85	11,869.55	4,220.95	14.50
659	Sandyville (Via Milo Rfd.)			511			
660	Searville	1904		153	1,426.62	550.00	
661	Schaller	1883	1892	733	6,019.80	2,322.50	
662	Schleswig	1900		645	13,280.28	1,488.85	
663	Seranton	1880		953	5,563.25	368.95	
664	Searsboro	1876		186	450.36	148.00	
665	Sergeant Bluff	1904		561	4,031.76	460.65	
666	Shambaugh	1905		291	1,304.09	435.49	407.73
667	Shannon City	1888		333	2,094.05	214.21	
668	Sharpsburg	1905		197	1,074.86	181.60	
669	Sheffield	1876		1,026	13,089.29	2,039.93	
670	Shelby	1877		675	23,300.73	408.42	
671	Sheldahl	1879		209	1,236.78	40.00	
672	Shell Rock	1875		798	6,281.14	314.09	
673	Shellsburg	1874		571	3,061.11	838.65	
674	Sibley	1875		1,823	61,014.34	4,602.71	22.25
675	Sidney	1870		1,111	25,154.99	536.25	
676	Silver City	1883		410	2,469.09	167.20	
677	Sioux Center	1891		1,533	27,676.00	12,669.58	
678	Sioux Rapids	1882		936	12,631.34	1,130.02	24.00
679	Slater	1890		595	2,431.52	430.00	
680	Sloan	1883		531	11,184.87	293.18	
681	Smithland	1889		376	1,626.04	377.50	
682	Soldier	1901		295	3,534.78	325.80	
683	Solon	1877		484	3,324.58	525.07	63.30
684	Somers	1900		168	710.77	446.49	
685	South English	1892		346	1,301.88	121.00	
686	Spillville	1894		297	1,654.02	309.50	3.60
687	Spirit Lake	1879		1,723	51,263.67	6,806.30	
688	Spragueville	1912		75	736.05	127.50	
689	Springbrook	1909		107	214.72	57.00	
690	Spring Hill	1901		284	129.56	25.00	
691	Springville	1912		642	4,250.93	510.06	
692	Stacyville	1900		549	4,617.24	367.95	
693	Stanhope	1897		421	10,280.80	696.40	
694	Stanley	1914		149	201.72	169.00	
695	Stanton	1883		665	20,856.42	350.55	
696	Stanwood	1886		546	3,154.28	483.81	50.00
697	State Center	1867		972	13,246.96	15,457.23	25.00
698	Steamboat Rock	1875		402	1,309.97	167.00	
699	Stockport	1902		402	1,303.27	166.50	28.69
700	Stockton	1902		122	436.65	195.43	
701	Story City	1881		1,459	15,655.55	814.00	35.45
702	Stout	1909		206	72.34	97.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
			1,591.84		43.45	1,635.29	639
			860.50		1.97	862.47	640
4,184.21			6,540.43		3,439.34	9,979.77	641
814.44			8,519.96		6,731.04	15,251.00	643
			1,849.24	676.49	1,952.50	4,478.23	643
	6,128.45	16,555.00	35,005.76	43.77	267.10	35,316.63	644
2,297.42			10,016.93		7,441.38	17,458.31	645
			1,659.15		1,308.24	2,967.39	646
940.15			4,280.88	32.85	2,843.53	7,157.26	647
3,021.80			19,056.70	2.00	3,185.94	22,244.64	648
			863.04		32.94	895.98	649
73.91			1,940.91		479.12	2,420.03	650
			426.13		58.55	484.68	651
			347.66		231.77	579.43	652
6.25			1,507.35		2,353.94	3,861.29	653
			433.20		95.44	528.64	654
9,305.36			10,811.76		7,390.63	18,202.39	655
			3,405.05		.53	3,405.58	656
339.27			3,740.94		594.18	4,335.12	657
4,095.93	13,000.00		23,200.93	1,309.96	10,985.72	45,496.61	658
							659
			1,976.62	250.00	256.61	2,483.23	660
1,451.10			9,793.40		12,907.15	22,700.55	661
2,203.50	5,115.71	5,604.65	27,692.99		4,692.81	32,385.80	662
1,930.54			7,802.74		1,047.02	8,909.76	663
			598.36		378.81	977.17	664
6,693.71			11,186.12	122.46	4,084.59	15,393.17	665
	25.36		2,172.67		470.99	2,643.66	666
			2,308.26	93.32	14.90	2,416.48	667
			1,256.46		1,631.45	2,887.91	668
1,933.67			17,062.89	25.00	9,440.28	26,528.17	669
988.87			24,698.02	820.00	15,733.21	41,251.23	670
		1.50	1,278.28		2,184.63	3,462.91	671
1,940.40		864.79	9,400.42	3,724.32	2,845.07	15,969.81	672
880.47			4,780.23	1,507.60	1,494.70	7,782.53	673
79,326.51			144,965.81	51.25	8,593.97	153,611.03	674
4,129.40			29,820.64	4,241.30	10,864.24	44,926.18	675
			2,636.29		926.07	3,562.36	676
3,141.44	2,095.44		45,582.46	1,521.05	7,244.52	54,348.03	677
2,387.74			16,173.10	189.98	1,036.79	17,399.87	678
2,048.74			4,910.26	23.50	4,016.58	8,950.34	679
528.56			12,006.61		5,407.26	17,413.87	680
1,348.41			3,351.95		338.90	3,690.85	681
4,970.51			8,831.09		1,962.42	10,793.51	682
894.85			4,807.80		5,032.38	9,840.18	683
			1,157.26		2,010.12	3,167.38	684
			1,422.88		426.49	1,849.37	685
215.80			2,182.92		1,099.51	3,282.43	686
7,275.22			65,345.19	2,433.86	34,205.89	101,984.94	687
19.20			882.75		327.24	1,209.99	688
			271.72		89.40	361.12	689
			154.56		357.38	511.94	690
			4,760.99		1,774.92	6,535.91	691
659.45			5,644.64		2,252.87	7,897.51	692
723.00		1,668.26	13,368.46		1,916.07	15,284.53	693
			370.72		2,099.16	2,469.88	694
1,066.74			22,273.71		8,952.26	31,225.97	695
1,501.31			5,189.40	588.26	139.31	5,916.97	696
29,374.82			58,104.01	21.08	18,203.08	76,328.17	697
		5.00	1,481.97		202.72	1,684.69	698
			1,498.46	415.65	224.13	2,138.24	699
			632.06		294.03	926.11	700
38,467.41			54,972.41	1,907.23	59,176.17	116,055.81	701
	160.00		329.34		9,556.76	9,886.10	702

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
703	Stratford	1883	1884	685	19,023.45	543.50	
704	Strawberry Point	1887		1,126	12,650.12	1,752.52	122.00
705	Struble	1895		179	1,087.19	201.00	
706	Sully	1901	1904	357	5,493.52	857.04	603.96
707	Sumner	1892		1,558	30,511.16	1,360.63	
708	Superior	1896		145	2,444.50	35.00	
709	Sutherland	1883		823	10,607.99	1,296.85	1,718.87
710	Swalesdale	1892		213	632.29	107.50	
711	Swan	1884		228	615.10	78.00	
712	Swea City	1895		699	12,716.37	556.00	
713	Tabor	1868		1,039	31,048.95	215.00	139.92
714	Templeton	1883		418	3,223.69	306.85	
715	Tennant	1915		113	976.86	40.00	
716	Terrill	1900		408	4,187.64	550.00	
717	Thayer	1894		152	460.59	98.50	
718	Thompson	1894		509	3,045.18	1,180.75	
719	Thor	1900		281	1,777.58	303.54	
720	Thornburg			203	136.70	154.83	329.11
721	Thornton	1892		385	2,724.19	293.00	
722	Thurman	1889		343	1,247.03	236.50	
723	Tiffin	1906		166	918.71	210.00	
724	Tingley	1884		392	1,426.44	198.00	
725	Titonka	1900		445	2,482.96	343.00	
726	Toronto	1909		130	607.27	126.70	194.97
727	Traer	1875		1,400	17,032.82	721.95	51.00
728	Treynor			228	1,919.17	394.20	
729	Tripoli	1894		890	10,977.93	383.00	
730	Truesdale	1917		124	482.09	125.50	
731	Truro	1902		316	1,892.75	139.00	
732	Turin	1900		150	449.46	411.05	
733	Udell	1903		182	644.57	46.00	296.96
734	Underwood	1902		270	2,343.18	373.25	
735	Union	1874		577	5,923.59	425.23	
736	Unionville	1922		256	892.68	173.04	
737	University Park	1909		387	1,010.15	77.00	150.00
738	Urbana	1894		391	789.53	239.10	
739	Urbandale (Des Moines Rfd.)	1917		477	3,804.18	224.09	
740	Ute	1891	1899	584	13,803.92	436.84	
741	Vaill	1875		539	6,357.15	110.00	
742	Valeria	1914		85	1,985.30	65.00	
743	Van Horn	1883		548	6,215.07	538.50	
744	Van Meter	1877	1882	350	1,582.04	365.00	20.00
745	Van Wert	1894		442	774.74	369.50	
746	Varina	1899		179	3,446.67	1,180.96	
747	Victor	1869		815	6,585.41	1,355.11	
748	Vincent	1898		191	2,055.78	148.50	36.00
749	Vining	1913		162	937.70	72.50	
750	Volga City	1896		400	2,467.32	307.00	
751	Wadena	1895		351	1,293.85	97.00	
752	Walcott	1894		439	4,402.44	453.50	895.07
753	Walker	1891		459	3,184.13	769.00	
754	Wallingford	1913		190	1,031.73	82.00	
755	Wall Lake	1880		766	10,765.79	3,108.40	
756	Walnut	1871		913	12,624.68	867.95	
757	Wapello	1856		1,419	8,076.12	913.47	
758	Washta	1888		422	5,369.58	661.22	
759	Waterville	1912		205	1,493.91	134.00	147.29
760	Waucoma	1883		415	2,853.50	213.00	
761	Waukegan	1878		500	4,309.55	10,416.00	
762	Wayland	1851	1890	658	683.77	518.42	928.15
763	Webb	1901		231	953.64	400.50	
764	Webster	1909		165	534.53	105.50	
765	Weldon	1903		302	872.55	110.00	
766	Wellman	1885		882	6,449.90	1,239.78	714.89

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
10,735.05			30,302.00		3,740.29	34,042.29	703
18,921.98			33,446.62	287.17	15,393.81	49,127.60	704
			1,288.19	1,453.50	203.69	2,945.38	705
75.00			7,029.52		9,016.81	16,046.33	706
3,415.41			35,287.20	1,204.50	17,283.38	53,775.08	707
2,757.19			5,236.69		3,703.07	8,939.76	708
2,576.76	7,765.14	26.00	23,991.61	202.58	11,607.65	35,801.84	709
			739.79		485.17	1,224.96	710
			693.10		206.92	900.02	711
1,388.13			14,660.50	2,178.44	9,307.97	26,146.91	712
2,087.94			33,491.81	4,041.17	7,235.02	44,768.00	713
756.65			4,286.69		2,743.10	7,029.79	714
691.00			1,707.86		2,345.85	4,053.71	715
583.71			5,321.35		7,815.97	13,137.32	716
			559.09		210.75	769.84	717
2,728.96			6,954.89		8,475.93	15,430.82	718
			2,081.12		569.36	2,650.48	719
278.90			899.54		1,183.79	2,083.33	720
	45.00		3,062.19	34.98	3,884.70	6,981.87	721
			1,483.53		1,066.63	2,550.16	722
			1,128.71		347.17	1,475.88	723
15.00			1,639.44	1.47	1,896.59	3,537.50	724
			2,825.96		2,094.62	4,920.58	725
			928.94		512.39	1,441.33	726
56,860.32	11,000.00		85,666.09	1,389.46	16,887.66	103,943.21	727
108.94			2,422.31		7,970.44	10,392.75	728
1,305.10			12,666.02		5,076.62	17,742.64	729
1,800.26			2,407.85		398.20	2,806.05	730
			2,031.75		1,679.77	3,711.52	731
35.00			895.51	55.60	834.76	1,785.87	732
			987.53	192.40	690.06	1,869.99	733
441.11			3,157.54	4,000.00	1,508.73	8,666.27	734
1,126.69			7,475.51	15.27	11,240.74	18,731.52	735
			1,065.72		920.17	1,985.89	736
			1,237.15	143.10	796.04	2,176.29	737
4,380.97			5,409.60		4,374.15	9,783.75	738
			4,028.27		2,301.93	6,330.20	739
2,562.36			16,803.12	197.05	11,009.76	28,009.93	740
1,149.75		276.65	7,893.55		2,428.77	10,322.32	741
			2,050.30		4,572.27	6,622.57	742
287.21	43.24		7,084.02		9,923.78	17,007.80	743
80.00			2,047.04		232.00	2,279.04	744
			1,144.24		2,178.89	3,323.13	745
384.38			5,012.01		7,164.99	12,177.00	746
1,142.66			9,083.18	1,598.34	1,715.72	12,397.24	747
.40	7.10		2,247.78	800.00	10,276.85	13,324.63	748
			1,010.20		1,230.30	2,240.50	749
			2,774.32		1,677.11	4,451.43	750
			1,390.85		48.54	1,439.39	751
1,717.56			7,468.57		713.03	8,181.60	752
834.50			4,787.63	1,364.01	1,607.04	7,758.68	753
			1,113.73		3,299.32	4,413.05	754
11,072.88			24,947.07		22,719.68	47,666.75	755
19,516.28	6,000.00		39,008.91		5,270.87	44,279.78	756
2,845.57			11,835.16	7,385.60	6,883.09	26,103.85	757
1,660.03			7,690.83	4.20	14,521.88	22,216.91	758
231.45			2,006.65	152.82	159.51	2,318.98	759
	409.52		3,476.02	1,000.00	1,035.85	5,511.87	760
9,538.05			24,263.60	450.00	10,543.87	35,257.47	761
282.15			2,412.49		3,956.96	6,369.45	762
		53.02	1,407.16		2,709.10	4,116.26	763
			640.03		644.47	1,284.50	764
			982.55	38.81	667.46	1,688.82	765
1,026.01			9,430.58	8,980.07	3,172.83	21,583.48	766

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
767	Wellsburg	1897		487	13,991.23	711.60	
768	Welton	1908		76	490.01	132.00	
769	Wesley	1892		473	6,102.48	738.06	
770	West Bend	1884		645	4,772.40	1,583.48	
771	West Branch	1875		747	8,374.59	1,114.12	12.00
772	West Burlington	1883		1,304	5,648.06	1,163.00	
773	West Chester	1899		195	409.91	134.00	396.00
774	Westfield	1904		210	1,235.96	195.00	
775	Westgate	1896		271	2,142.17	441.25	
776	West Liberty	1867	1920	1,710	7,542.25	3,837.68	45.14
777	West Mitchell (P. O. Mitchell)	1868		139	664.06	30.00	
778	Westphalia	1919		97	440.35	49.00	
779	West Okoboji (P. O. Milford)			50	1,666.03	130.15	
780	West Point	1858	1861	606	4,570.99	867.61	
781	West Side			385	3,178.36	290.00	
782	West Union	1857		1,801	35,329.52	1,315.30	
783	Wheatland	1858		556	2,460.76	376.50	819.32
784	Whiting	1883		627	5,061.85	660.72	164.95
785	Whittemore	1891		619	3,922.20	461.00	9.50
786	Whitten	1882		234	773.33	109.00	
787	Willey (Carroll P. O.)	1912		91	151.68	119.00	
788	Williams	1883		568	9,319.68	3,245.25	
789	Williamsburg	1884		1,289	65,787.33	1,255.46	
790	Williamson			386	1,004.96	264.50	
791	Wilton Junction	1881		1,146	9,127.58	456.94	121.05
792	Winfield	1882		985	21,662.14	250.00	
793	Winthrop	1881		575	2,694.50	333.50	
794	Wlota	1892		203	729.31	1,487.32	
795	Woden	1904		205	1,881.20	373.50	
796	Woodbine	1877		1,383	32,259.29	1,258.70	
797	Woodburn	1878	1918	354	1,432.39	268.50	
798	Woodward	1883		984	7,555.03	696.25	
799	Woolstock	1896		311	1,264.66	313.25	413.10
800	Worthington	1893		333	1,421.14	263.00	
801	Wyoming	1873		687	4,272.84	795.16	
802	Yale	1903		298	1,839.57	1,149.72	
803	Yetter	1904		137	706.19	145.50	
804	Yorktown	1898		201	1,976.47	341.65	
805	Zearing	1884		496	5,475.72	412.25	
806	Zwingle	1900		141	1,475.18	60.00	19.11

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
1,569.70			16,272.53	556.34	6,003.69	22,832.56	767
			622.01		1,833.65	2,455.66	768
1,876.32			8,716.86	1,391.64	3,204.48	13,312.98	769
13,494.67			19,850.55	288.50	3,582.11	23,721.16	770
1,836.27	239.01		11,575.99		9,129.60	20,705.59	771
3,188.33	70.72		10,070.11		2,203.00	12,273.11	772
347.00	16.79		1,303.70	484.23	798.54	2,586.47	773
2,406.30			3,837.26		1,144.10	4,981.36	774
283.60			2,867.02		967.82	3,834.84	775
40,843.52			52,268.59		15,529.44	67,798.03	776
			694.06		64.93	758.99	777
			489.35		156.47	645.82	778
			1,796.18	169.82	720.68	2,686.68	779
10,679.78	250.00	440.90	16,809.28	880.00	8,626.41	26,315.69	780
1,787.73			5,256.09		4,728.42	9,984.51	781
5,522.40			42,167.22	119.04	24,581.87	66,868.13	782
1,276.68			4,933.26	270.53	5,060.37	10,264.16	783
14,366.86		2,889.49	23,143.87		19,222.01	42,365.88	784
10,325.61			14,718.31	8.00	3,076.59	17,802.90	785
			882.33		1,587.45	2,469.78	786
			270.68		791.33	1,062.01	787
1,935.93			14,500.86	300.00	6,494.15	21,295.01	788
4,133.36			71,176.15	234.29	20,180.86	91,591.30	789
			1,269.46	700.00	133.50	2,102.96	790
17,138.63			26,844.20	66.95	1,648.90	28,560.05	791
2,884.88	10,000.00		34,797.02		2,244.09	37,041.11	792
7,205.79	1,038.77		11,272.56	110.25	1,653.76	13,036.57	793
			2,216.63		2,800.07	5,016.70	794
			2,254.70		441.70	2,696.40	795
6,092.65			39,610.64		29,187.99	68,798.63	796
			1,700.89		435.36	2,136.25	797
1,994.31			10,245.59		1,597.61	11,843.20	798
4,453.38			6,444.39		7,293.69	13,738.08	799
			1,684.14		1,068.27	2,752.41	800
1,224.93		24.48	6,317.41	858.25	2,145.24	9,320.90	801
623.74	485.41	2,066.00	6,164.44		8,388.26	14,552.70	802
			851.69		311.08	1,162.77	803
			2,318.12		1,965.06	4,283.18	804
649.45			6,537.42		2,923.77	9,461.19	805
			1,554.29		338.60	1,892.89	806

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand total.....	\$ 550,601.83	\$ 2,340,744.12	\$ 376,654.50	\$ 100,146.67
1	Ackley.....	2,184.80	39,030.95	3,531.86	777.44
2	Ackworth.....	125.42			
3	Adair.....	2,517.58	1,541.83	545.76	10.00
4	Adel.....	842.09	11,751.58	8,036.68	
5	Afton.....	439.44	15,761.16	533.24	45.20
6	Agency.....	392.00		286.00	100.00
7	Ainsworth.....	678.79	1,128.35	122.00	20.65
8	Akron.....	1,172.16	19,084.28	1,460.11	42.90
9	Albert City.....	684.45	876.63	1,440.82	
10	Albion.....	697.00	181.48	120.10	
11	Alburnett.....	72.29		13.79	
12	Alden.....	737.61	3,003.39	906.65	18.17
13	Alexander.....	202.77	377.03	62.40	4.45
14	Allerton.....	342.97	445.90	780.47	5.00
15	Allison.....	328.70	1,727.11	190.50	8.60
16	Alta.....	1,432.08	32,901.19	505.75	395.40
17	Alta Vista.....	98.00	5,498.63	498.00	10.00
18	Alton.....	808.96	2,526.98	3,007.64	98.74
19	Altoona.....	3,643.73	255.79	207.03	6.75
20	Alvord.....	1,646.32	1,928.21	32.00	25.00
21	Andover.....	305.89			
22	Andrew.....	182.52		97.70	10.00
23	Anita.....	968.19	3,663.25	528.32	
24	Ankeny.....	207.11	2,409.16	353.54	277.82
25	Anthon.....	505.17	13,593.13	600.00	
26	Aplington.....	352.15	5,950.17	173.50	50.90
27	Arcadia.....	758.18	282.56	780.00	
28	Archer.....	227.46		23.26	191.00
29	Aredale.....	83.67		17.91	
30	Arion.....	152.20	501.01		
31	Arispe.....	83.70	8.55	12.00	
32	Arlington.....	399.16	2,125.51	78.50	
33	Armstrong.....	634.62	3,384.36	657.20	
34	Arnolds Park.....	1,999.13	3,969.67	657.96	1,260.25
35	Arthur.....	472.67	1,083.05	669.00	135.00
36	Ashton.....	1,935.76	1,942.24	344.75	887.14
37	Aspinwall.....	99.40		89.40	
38	Atalissa.....	32.25		15.50	
39	Athelstan.....	20.68			
40	Atkins.....	667.72	263.00	39.42	7.25
41	Auburn.....	484.48	5,429.88	501.50	
42	Aurella.....	1,371.41	12,301.48	473.25	54.91
43	Aurora.....	61.75		325.00	95.20
44	Avoca.....	1,077.84	6,154.82	2,174.71	34.00
45	Ayrshire.....	433.02	1,107.45	103.00	
46	Badger.....	512.83	2,357.86		
47	Bagley.....	438.55	6,635.68	.70	71.50
48	Bailey.....	449.82			
49	Baldwin.....	202.13	623.75	157.45	
50	Bancroft.....	3,429.38	1,342.54	270.00	
51	Barnes City.....	451.00	150.00	191.80	
52	Barnum.....	143.40			
53	Bassett.....	129.60	2,000.00	1.50	
54	Batavia.....	183.09	132.80	1,783.27	
55	Battle Creek.....	633.00	2,307.61	1,551.16	
56	Baxter.....	1,109.61	2,908.69	1,017.42	
57	Bayard.....	735.66	2,397.09	452.46	
58	Beacon.....	142.38		5.00	
59	Beaconsfield.....	145.24	2,234.86		
60	Beaman.....	304.95		59.25	11.00
61	Beaver.....	2,047.54	1,733.25	37.41	
62	Bellevue.....	1,439.28	34,879.38	2,059.09	128.69
63	Belmond.....	1,974.16	4,251.65	2,340.06	733.58
64	Bennett.....	587.72	6,096.10	150.00	22.65
65	Benton.....	54.00			

ING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—GRAND TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
\$ 720,297.54	\$2,348,542.24	\$ 177,057.25	\$7,614,044.15	\$ 326,334.20	\$ 3,522,825.45	\$11,463,203.80	
3,329.84	12,465.03	2,289.50	63,609.42	7,031.51	14,011.70	84,652.63	1
316.52	625.00		1,066.94		619.70	1,686.64	2
3,852.06	6,289.52	1,132.18	15,888.93	1,130.86	5,569.20	22,588.99	3
2,977.67	3,921.37	8.45	27,537.84	6.00	10,387.85	37,931.69	4
4,027.33	2,208.83	13,034.60	36,049.30	875.47	8,501.04	45,425.81	5
1,998.94			2,776.94		834.39	3,611.33	6
1,120.90	425.28	420.00	3,924.97		1,624.08	5,549.05	7
2,942.83	2,731.53		27,433.81	3,529.80	13,779.45	44,743.06	8
1,966.71	1,705.24	244.79	6,918.64	2.63	9,484.54	16,405.81	9
678.61		127.65	1,804.84		332.93	2,137.77	10
785.29	282.57		1,153.94		129.08	1,283.02	11
2,940.15	4,944.18	47.00	12,597.15	55.70	6,752.52	19,405.37	12
2,015.36	1,369.00		4,031.01		1,654.19	5,685.20	13
3,475.71	1,658.09	112.04	6,820.18	2,003.41	612.97	9,436.56	14
2,466.48	6,561.88	500.00	11,783.27	14.25	5,016.28	16,813.80	15
673.16	6,550.65		42,458.23		30,978.92	73,437.15	16
782.41			6,887.04		2,709.36	9,596.40	17
4,136.13	2,795.11	69.60	13,443.16		4,917.52	18,360.68	18
2,860.39			6,973.69		533.34	7,507.03	19
3,474.21	375.94	43.41	7,525.09	1,476.28	20.05	9,021.42	20
170.16			476.05		108.06	584.11	21
894.56			1,184.78		2,215.13	3,399.91	22
1,800.15	29,281.82	737.08	36,978.81	3,180.24	3,899.90	43,858.95	23
2,369.59	2,425.00		8,042.22		12,562.62	20,604.84	24
645.00	3,302.57	19.85	18,065.72	1,528.98	13,551.31	33,746.01	25
1,012.23	1,162.50	40.30	8,741.75	5.20	8,476.85	17,223.80	26
803.96	295.00		2,919.70		5,649.47	8,569.17	27
297.9			739.64	445.53	178.21	1,363.38	28
1,521.4	130.00	.37	1,753.39		966.69	2,720.08	29
1,414.7	75.30		2,143.80		2,158.87	4,301.67	30
490.10	524.50	27.15	1,146.00	613.82		1,759.82	31
1,670.10	4,198.72	192.10	8,664.09		6,061.70	14,725.79	32
2,385.13	2,525.25	35.37	9,621.93		6,571.68	16,193.61	33
4,404.62	12,139.84	252.72	24,684.19	2,302.01	13,721.70	40,707.90	34
681.81			3,041.53	116.75	1,328.62	4,486.90	35
3,148.35			8,258.24	6.10	4,623.81	12,888.15	36
832.57	600.00		1,621.37		296.07	1,917.44	37
910.40	17.54	16.08	991.77		701.31	1,693.08	38
128.03			148.71		231.23	379.94	39
1,010.47	150.19		2,138.05		3,754.92	5,892.97	40
338.41	2,284.68	275.70	9,314.65		7,936.33	17,250.98	41
13,772.35	481.88	3,413.68	31,808.96	88.19	9,545.54	41,502.69	42
955.85		25.00	1,462.80		8.37	1,471.17	43
4,195.45	9,242.63	630.93	23,510.38	3.75	6,644.03	30,158.16	44
518.10	1,344.91	1,293.00	4,799.48	9,251.48	843.36	14,894.32	45
1,034.12	1,124.71		5,029.52		4,311.25	9,340.77	46
481.30	1,366.51	446.36	9,440.60	5,225.99	3,893.44	18,560.03	47
301.26			751.08		78.25	829.33	48
120.40			1,103.73		726.51	1,830.24	49
1,418.70	3,927.20		10,387.82		11,417.49	21,805.31	50
1,500.00	96.00		2,388.80		1,459.80	3,848.60	51
646.87			790.27		514.73	1,305.00	52
318.21	290.00		2,739.31		445.20	3,184.51	53
2,437.59		5.59	4,542.34	1,854.40	147.66	6,544.40	54
2,638.67	32,116.03	1,068.75	40,315.22	3,425.00	5,735.36	49,475.58	55
2,958.41	27,206.80		35,200.93		9,883.59	45,084.52	56
1,746.35	1,335.50		6,667.06	325.59	3,183.23	10,175.88	57
1,402.01			1,549.39		410.48	1,959.87	58
192.45	753.33		3,325.88		31.03	3,356.91	59
795.97		63.94	1,235.09	1,341.47	108.47	2,685.03	60
425.90		14.19	4,258.29		1,447.50	5,705.79	61
11,866.52	4,021.54	4,490.09	58,883.59	1,000.00	14,614.94	74,498.53	62
4,904.34	3,519.12		17,722.91		11,580.57	29,303.48	63
1,460.32	69.03		8,885.82		4,415.72	12,801.60	64
392.10			446.10		48.57	494.67	65

REPORT OF MUNICIPAL FINANCES

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	205.53			35.49
67	Bernard	151.80		185.48	
68	Bertram, Via Cedar Rapids Rfd. No. 4	120.85		32.50	20.00
69	Bevington	18.30			
70	Birmingham	244.68	1,093.13	156.00	
71	Blairsburg	161.90	26.50	69.00	
72	Blairstown	393.90	1,453.79	919.46	391.38
73	Blakesburg	246.40		41.21	55.62
74	Blanchard	366.47	1,769.73	61.00	
75	Blencoe	203.00	210.00	20.00	35.00
76	Blockton	123.53	811.58	222.05	7.25
77	Blue Grass	254.10		77.94	3.78
78	Bode	743.93	966.45	120.00	244.80
79	Bonaparte	934.54	693.50	194.96	
80	Bondurant	143.74	5,206.42	60.00	
81	Bouton	29.37			26.25
82	Boxholm	254.84		303.35	
83	Boyden	535.32	1,891.28	371.30	16.15
84	Braddyville	246.94	214.39	329.10	
85	Bradgate	364.83		60.00	
86	Brandon	295.83	4,263.78	329.00	78.50
87	Brayton	109.12		104.00	
88	Breda	1,373.12	11,730.06	470.00	
89	Bridgewater	175.40	100.00	91.00	23.50
90	Brighton	773.68	1,499.99	1,499.46	61.75
91	Bristow	14.00	865.39	762.18	
92	Britt	1,239.41	3,747.21	2,907.63	
93	Brooklyn	1,077.78	4,265.89	2,582.50	230.55
94	Brunsville	220.60		329.31	
95	Buckeye	415.57		137.47	
96	Buck Grove	107.50		270.00	
97	Buffalo	434.36	2,776.86	98.50	
98	Buffalo Center	628.42	1,961.58	300.31	51.76
99	Burt	679.43	17,760.44	191.10	293.80
100	Bussey	362.98	130.00	1,160.22	6.00
101	Calamus	447.59	18.30	309.01	7.15
102	Callender	173.25	2,766.06	385.50	3.18
103	Calmar	2,671.47	4,788.05	453.08	2,758.90
104	Calumet	497.93	250.64	2,118.76	587.50
105	Camanche	435.85	5.85	39.75	
106	Cambridge	771.96	1,367.85	643.87	10.00
107	Cantril	691.40		299.26	15.50
108	Carbon	106.70		37.70	
109	Carlisle	602.34	6,311.83	711.70	
110	Carpenter	15.95	1,661.04		
111	Carson	321.75	1,900.74	1,052.89	
112	Cascade	1,248.84	2,618.77	2,132.97	159.70
113	Casey	1,052.32	2,378.48	314.74	179.47
114	Castalia	90.86		98.30	
115	Castana	554.07	1,144.92	25.00	66.00
116	Castle Hill (Rfd. Waterloo)	161.62	96.95	38.20	
117	Cedar Heights (Rfd. Waterloo)	834.37	1,184.02		400.00
118	Center Junction	143.69	595.77		
119	Center Point	543.53	2,101.05	489.13	
120	Central City	1,567.30	1,960.18	464.45	11.00
121	Charlotte	632.83	1,443.37	247.50	
122	Charter Oak	1,915.66	1,080.64	1,441.63	113.34
123	Chatsworth	209.00	66.42		
124	Chelsea	2,095.38	1,797.67	240.00	
125	Chester	160.39	270.95	20.50	
126	Chillicothe	55.16			
127	Churdan	497.38	2,605.87	782.30	59.90
128	Cincinnati	3,196.63			
129	Clare	477.17	3,031.66		
130	Clarence	1,011.77	4,109.57	409.13	981.05
131	Clarksville	716.35	2,609.91	1,155.48	499.31

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
169.71			410.73		120.50	531.23	66
457.60	342.51		1,137.39		171.08	1,308.47	67
391.51			564.86		233.65	798.51	68
332.65			350.95		67.40	418.35	69
1,738.25		36.20	3,268.26			3,268.26	70
2,287.06		47.95	2,592.41	1,071.89	634.54	4,298.84	71
3,177.63	2,265.66	175.32	8,777.14		3,074.36	11,851.50	72
1,569.37			1,912.60		1,876.22	3,788.82	73
2,761.10	55.07		5,013.37	121.61	224.69	5,359.67	74
3,140.92			3,608.92		134.91	3,743.83	75
1,871.96	608.35		3,644.72		2,288.30	5,933.02	76
1,055.33	205.00		1,596.15	27.00	665.55	2,288.70	77
2,587.62	4,690.76		9,353.56		11,394.70	20,748.26	78
1,602.22		20.00	3,445.22		559.25	4,004.47	79
1,227.35	583.33		7,220.84		3,475.90	10,696.74	80
735.26			790.88		212.02	1,002.90	81
799.18		53.25	1,410.62	1,500.00	3,246.15	6,156.77	82
1,085.72	1,123.00		5,022.77	3.85	1,912.79	6,939.41	83
1,022.47		39.00	1,851.90		68.41	1,920.31	84
438.16	600.00		1,462.99		2,382.42	3,845.41	85
182.37	5,426.94		10,576.42		4,874.95	15,451.37	86
1,202.89			1,416.01		1,703.08	3,119.09	87
473.85	1,100.00		15,147.03		175.44	15,322.47	88
1,084.60			1,474.50		1,769.72	3,244.22	89
2,973.17	6,378.50	140.60	13,327.15	840.00	3,537.60	17,704.75	90
167.70	952.50		2,761.77		754.14	3,515.91	91
7,582.08	3,844.24	15.48	19,336.05	1,080.79	18,562.69	38,979.53	92
4,726.22	2,982.45	18.70	15,884.09	1,248.40	9,011.61	26,144.10	93
508.42	3,459.61		4,517.94		2,159.55	6,677.49	94
1,935.01	395.26	403.56	3,286.87	378.67	1,000.00	4,665.54	95
578.96			956.46		3,112.21	4,068.67	96
876.73	27.56		4,214.01		3,651.75	7,865.76	97
5,973.79	811.70		9,727.56	2,042.25		11,769.81	98
408.11	1,330.69	1,114.25	21,777.82	75.00	5,588.70	27,441.52	99
2,391.16			4,050.36		702.45	4,752.81	100
993.07		16.50	1,791.62		3,163.39	4,955.01	101
1,093.53	1,105.00	59.71	5,586.23		7,641.85	13,228.08	102
8,396.52	2,926.25	25.00	22,019.27	.97	3,938.65	25,958.89	103
613.74			4,068.57	237.74	1,956.18	6,262.49	104
1,462.47			1,943.92		944.63	2,888.55	105
2,507.72	817.48		6,118.88	15.73	1,922.36	8,056.97	106
1,168.66			2,174.82			2,174.82	107
215.64			360.04		201.35	561.39	108
1,753.38			9,379.25		2,597.86	11,977.11	109
203.43	1,334.41		3,214.83		3,141.90	6,356.73	110
1,238.47	1,093.35		5,607.20		7,947.53	13,554.73	111
7,271.20	8,535.00	344.55	22,311.03	595.30	7,387.48	30,293.81	112
9,974.80	2,062.23	33.27	15,995.31		4,151.10	20,146.41	113
806.04			995.20		602.54	1,597.74	114
1,240.96	1,588.00		4,618.95		8,078.06	12,697.01	115
932.22	815.00	.50	2,044.49		1,524.85	3,569.34	116
539.17	13,095.73	130.98	16,184.27	1,117.94	1,763.45	19,065.66	117
672.67	647.99		2,060.12		2,011.21	4,071.33	118
2,604.36	351.19		6,089.26		5,751.35	11,840.61	119
3,372.43	2,940.60	13.61	10,329.57	761.32	9,456.74	20,547.63	120
1,644.28	515.00	5.00	4,487.98		3,760.23	8,248.21	121
2,445.72	6,431.05	905.98	14,334.02		2,596.54	16,930.56	122
135.70			411.12		381.09	792.21	123
1,148.50	1,165.00		6,446.75		4,182.25	10,628.80	124
863.73		86.85	1,407.42		1,289.45	2,696.87	125
258.90			314.06		158.67	472.73	126
2,314.28	3,700.42	1,400.00	11,360.15	1.61	3,574.25	14,936.01	127
			3,196.63		2,170.68	5,367.31	128
153.40			3,662.23	29.38	3,207.82	6,899.43	129
34,739.97	390.46	3,400.00	45,041.93		5,666.34	50,708.29	130
4,545.16	4,523.23		14,049.44		7,862.77	21,912.21	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 department expenditures
132	Clayton	314.47	66.71	19.50	
133	Clearfield	701.21	91.97	896.13	
134	Cleghorn	168.92		355.00	
135	Clemons	341.00	101.69	326.39	1.50
136	Clermont	398.21	1,472.41	692.07	7.50
137	Clio	130.02	140.00		
138	Clover Hill (Via Valley Jet.)	22.15		67.50	
139	Clutier	371.36	809.10	475.73	25.00
140	Coburg	118.69			1.00
141	Coggon	462.24	7,917.67	203.10	
142	Coln	1,691.44	2,311.70	70.32	29.52
143	Colesburg	113.60		127.80	
144	College Springs	366.76	277.49	95.59	
145	Collins	846.13	9,194.83	364.00	37.57
146	Colo	797.82	2,637.00	1,025.03	
147	Columbus City	125.20			
148	Columbus Junction	1,022.66	5,898.63	1,032.12	48.50
149	Colwell	182.84			
150	Conesville	174.83		35.20	
151	Conrad	273.90	1,759.31	1,144.63	90.75
152	Conway	1,054.72	585.00		
153	Coon Rapids	414.63	3,981.71	1,056.50	1,017.79
154	Coppock	65.75			
155	Coralville (Via Iowa City)	416.23			
156	Correctionville	745.95	3,550.49	7,431.83	138.95
157	Corwith	1,232.09	10,237.22	69.03	34.75
158	Corydon	2,733.95	27,211.72	1,759.85	148.59
159	Cotter	28.80			
160	Coulter	686.11	924.11	44.00	
161	Craig	541.75	3,184.44		567.20
162	Crawfordsville	263.04	1,153.99		
163	Cromwell	91.67			39.70
164	Crystal Lake	554.37		20.00	
165	Cumberland	594.90	3,171.50	827.90	
166	Cumming	81.13		255.31	
167	Curlew	403.33			
168	Cushing	164.24	820.31	281.00	29.50
169	Cylinder	217.67		33.29	1,187.54
170	Dakota City	234.53	704.20	185.00	
171	Dallas	288.10		69.24	50.04
172	Dallas Center	1,527.38	410.92	179.97	
173	Dana	167.10		30.00	
174	Danbury	491.66	3,061.18	1,628.07	100.00
175	Danville	195.50	3,026.23	3,103.79	
176	Davis City	1,244.90	772.38	430.55	202.62
177	Dawson	197.91		13.20	
178	Dayton	415.54	11,884.05	392.50	98.50
179	Decatur City	153.80	89.15		
180	Dedham	172.95	856.52	212.00	
181	Deep River	1,290.67	1,486.01	537.69	29.55
182	Defiance	2,285.45	3,410.49		
183	Delaware	93.34			
184	Delhi	247.09		67.71	8.50
185	Delmar	620.12	16,887.64	216.78	25.00
186	Deloit	208.56		329.00	
187	Delphos				
188	Delta	1,273.16	312.00	816.79	
189	Denver	441.80	5,958.09	318.90	89.57
190	Derby	90.24			
191	De Soto	325.07	227.60	43.37	
192	Dexter	446.30	1,361.73	818.02	72.18
193	Diagonal	1,242.34	738.78	.50	
194	Dickens	236.55	25.00	75.75	87.15
195	Dike	856.87	11,863.96	413.43	
196	Dixon	695.78	334.77	85.85	
197	Dolliver	496.90	900.34		

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
305.97			706.65		429.02	1,135.67	132
3,070.92	250.00		5,010.23		902.44	5,912.67	133
1,087.45			1,611.37		1,548.36	3,159.73	134
767.35	131.42		1,669.35	100.00	737.87	2,507.22	135
1,901.20	3,507.50		7,978.89	33.90	5,336.73	13,349.52	136
499.69		22.57	792.28	513.73	25.60	1,331.61	137
336.40			426.05		107.94	533.99	138
2,347.18	325.00		4,353.37		5,716.75	10,070.12	139
563.86		6.45	690.00	250.00	107.66	1,047.66	140
1,245.91	1,239.36		11,068.28		7,416.34	18,484.62	141
2,137.03	1,418.25		7,658.26	88.08	3,680.72	11,427.06	142
888.07			1,129.47	500.00	150.69	1,780.16	143
1,701.86			2,441.70		2,981.13	5,422.83	144
2,487.15	975.00	113.86	14,018.54	19.00	6,895.96	20,933.50	145
881.07	1,742.50		7,083.42	1.75	3,751.25	10,836.42	146
3,815.87			3,941.07		425.39	4,366.46	147
5,770.43	15,276.29	2,598.73	31,647.36	1,532.83	18,637.64	51,817.83	148
305.90	150.00	4.00	642.74		422.96	1,065.70	149
718.90	600.00		1,528.93		1,148.93	2,677.86	150
3,696.75	1,062.47		8,027.81		2,105.30	10,133.11	151
			1,639.72		1,456.77	3,096.49	152
4,423.11	2,702.50		13,596.24	3.65	11,116.45	24,716.34	153
136.37			202.12		132.99	335.11	154
1,120.03	2,934.50		4,470.76		1,908.05	6,378.81	155
3,324.20	975.26	402.65	16,569.03		16,246.88	32,815.91	156
6,694.46	8,267.70	182.36	26,717.61	1,000.00	7,718.70	35,436.31	157
4,571.86	8,376.75	156.69	44,959.41	1,473.96	13,830.16	60,272.53	158
978.73			1,007.53		88.00	1,095.53	159
892.84	1,337.87		3,884.93		1,450.61	5,335.54	160
773.60	900.00		5,966.99		2,430.66	8,397.65	161
990.24	1,313.35	94.23	3,814.85		3,232.53	7,047.38	162
586.93			718.30		776.24	1,494.54	163
400.10	381.00		1,355.47		666.63	2,022.10	164
2,810.98			7,405.28		2,543.46	9,948.74	165
351.21		173.44	861.09	488.20	121.25	1,470.54	166
	318.00		721.33		1,647.81	2,369.14	167
1,166.06	753.00		3,214.11	100.00	6,781.33	10,095.44	168
107.05	165.44		1,770.99		1,523.49	3,294.48	169
812.90	1,346.75		3,283.38		6,370.55	9,653.93	170
1,475.02	550.00		2,432.40		35.99	2,468.39	171
10,271.08	4,187.00	271.99	16,848.34	3.00	1,776.16	18,627.50	172
638.85			835.95	2.00	305.23	1,143.18	173
75,009.47	2,716.91	719.61	83,726.90		11,447.84	95,174.74	174
1,547.52	81.10	51.75	8,065.89		2,218.51	10,224.40	175
1,008.99	1,554.25		5,213.69		5,606.09	10,819.78	176
1,657.95	300.00		2,169.06		487.16	2,656.22	177
2,384.52	11,916.43	26.37	27,117.91	81.09	4,318.56	31,517.56	178
945.86			1,188.81	114.85	102.01	1,405.67	179
1,363.08	420.00	49.63	3,074.18		2,440.59	5,514.77	180
2,334.81	707.40		6,386.13	22.97	5,189.87	11,598.97	181
	1,428.50		7,124.44		2,981.29	10,105.73	182
593.85			687.19		24.04	711.23	183
1,579.05			1,902.35		233.49	2,135.84	184
1,806.69	513.16		20,069.39		3,503.74	23,573.13	185
1,984.90	600.50		3,122.96		4,813.91	7,936.87	186
211.20			211.20		199.75	410.95	187
4,283.63			6,685.58		1,462.10	8,147.68	188
2,725.52	2,585.81	666.88	12,786.57	685.00	5,424.90	18,896.47	189
979.12			1,069.36		2,195.77	3,265.13	190
925.00	313.75		1,834.79		854.92	2,689.71	191
2,178.38	15,792.70	117.14	20,786.45		10,183.82	30,970.27	192
1,436.95	1,215.00		4,633.57	4,874.00	1,578.40	11,085.97	193
1,001.10	605.00		2,030.55		3,840.08	5,870.63	194
1,578.17	620.00		15,332.43		1,614.34	16,946.77	195
594.25	240.00	36.37	1,987.02		1,658.23	3,645.25	196
324.10	755.00		2,476.34		1,189.83	3,666.17	197

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	Donahue	537.14	267.21	92.13	15.00
199	Donnan	104.34		18.00	10.00
200	Donnellson	707.41	521.28	891.85	
201	Doon	611.17	865.54	131.23	59.05
202	Dougherty	268.14		459.01	8.45
203	Dow City	538.61	11,515.46	176.75	
204	Dows	467.78	2,804.53	1,486.47	584.40
205	Drakesville	81.87		3.35	12.00
206	Dumont	1,647.03	856.06	90.00	506.44
207	Duncombe	481.06	846.33	240.00	5.00
208	Dundee	227.00		247.25	
209	Dunkerton	186.22		323.00	
210	Dunlap	1,014.32	6,189.91	1,634.02	57.65
211	Durant	3,271.77	5,238.74	1,030.44	2,206.40
212	Dysart	4,027.99	12,355.20	1,635.47	1,193.65
213	Earlham	1,762.80	11,115.84	697.33	931.26
214	Earling	115.03	2,928.42		
215	Earlville	1,009.90	5,578.29	106.14	
216	Early	1,812.40	6,558.08	346.79	161.20
217	Eddyville	771.12	1,215.50	1,053.64	25.00
218	Edenville (Rhodes P. O.)	414.77	855.09	125.32	29.45
219	Edgewood	907.61	1,050.43		2.50
220	Elberon	411.61	408.39	166.62	
221	Eldridge	200.10	2,792.77	118.40	18.40
222	Elgin	1,084.82	1,062.93		
223	Elkader	2,139.79	13,000.40	1,260.00	
224	Elkhart	391.28	2,210.06		
225	Elk Horn	549.99	8,177.75	717.79	
226	Elkport	41.50	50.00		
227	Elliott	1,010.07	1,480.57	616.50	49.45
228	Ellston	250.91	85.75	182.20	7.60
229	Ellsworth	934.33	4,534.03	215.98	10.85
230	Elma	542.95	1,383.25	316.70	214.40
231	Ely	185.75		15.70	
232	Emerson	1,059.36	3,302.35	56.31	
233	Epworth	163.30	1,292.51	13.75	2.60
234	Essex	813.42	2,457.37	1,212.71	97.04
235	Everly	867.34	1,230.11	347.40	164.44
236	Exira	775.00	2,348.46	2,090.35	109.30
237	Exline	194.46	50.00	215.40	2.25
238	Fairbank	333.94	8,018.16	428.75	
239	Farley	760.00	670.00	1,200.00	315.00
240	Farmersburg	81.10	91.98	126.25	
241	Farmington	1,145.45	3,197.54	1,331.68	5.91
242	Farnhamville	265.30	4,872.35	265.75	30.00
243	Farragut	618.92	1,010.79	329.95	10.00
244	Fayette	578.13	905.04	1,164.85	725.19
245	Fenton	1,097.92	2,278.87		146.27
246	Ferguson	86.91	2,412.77		
247	Fertile	433.87	10.85	53.00	
248	Floris				581.50
249	Floyd	89.20		296.30	
250	Fonda	1,215.49	15,324.96	643.50	48.10
251	Fontanelle	415.05	10,537.42	243.62	
252	Fort Atkinson	354.65	148.61		
253	Fostoria	174.75	42.50	6.00	
254	Franklin (Via Donnellson)	24.85	2.00	15.00	
255	Fraser	116.00			
256	Fredericksburg	571.56	7,341.94	164.83	874.10
257	Frederika	172.93			
258	Fredonia (Via Columbus Jct.)	76.36		12.00	
259	Fremont	565.63	98.48	320.00	
260	Galt	159.15		61.46	
261	Galva	1,285.16	3,805.52	2,449.38	
262	Garber	73.56	56.75		
263	Garden Grove	826.95	806.16	851.04	34.00

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
324.38	695.00		1,930.86		1,436.92	3,367.78	198
101.25			233.59		936.34	1,169.93	199
1,049.88	855.00	50.00	4,075.42		1,611.45	5,686.87	200
1,446.22	10,460.82		13,574.03	750.00	2,995.36	17,319.39	201
978.40	637.50		2,351.50		1,099.85	3,451.35	202
1,096.33	3,314.49	358.95	17,000.59		1,729.66	18,730.25	203
3,190.46	1,929.16		10,462.80	21.00	5,297.82	15,781.62	204
2,458.41		6.72	2,562.35		22.80	2,585.15	205
2,901.12	5,229.04	13.92	11,243.61	7.80	2,326.00	13,577.41	206
564.62	180.50	116.91	2,434.42	1,326.29	367.74	4,128.45	207
832.63			1,306.88		310.57	1,617.45	208
1,057.05			1,566.27		339.54	1,905.81	209
3,356.10	6,338.55		18,590.55		7,060.84	25,651.39	210
4,248.98	4,989.07	678.00	21,663.40		313.93	21,977.33	211
6,280.42	10,823.92	342.83	36,659.48		19,164.69	55,824.17	212
11,961.95	3,968.42		30,437.60		24,149.37	54,586.97	213
882.02	600.00		4,525.47	748.47	51.85	5,325.79	214
2,233.55			8,927.88		6,104.63	15,032.51	215
2,030.40	1,675.50	279.61	12,863.98	5,119.20	10,380.01	28,363.19	216
4,349.53	4.03		7,418.82		1,158.81	8,577.13	217
1,241.54	822.25		3,488.42		2,370.20	5,858.62	218
1,915.28	1,012.50	36.98	4,925.30	900.00	616.18	6,441.48	219
2,046.16		215.77	3,248.55		3,512.33	6,760.88	220
877.12			4,006.79		5,338.43	9,345.22	221
1,526.73	2,693.00	146.35	6,513.83		5,409.10	11,922.93	222
24,251.72		186.30	40,838.21	11,333.78	.04	52,172.03	223
285.11	1,649.74		4,536.19	908.65	5,667.15	11,111.99	224
3,314.11	1,764.15	500.62	15,024.41		790.50	15,814.91	225
493.10		66.00	650.60	1,000.00	171.67	1,822.27	226
4,827.47	17,514.66	706.66	26,205.38		6,083.47	32,288.85	227
626.13	120.00		1,272.59		265.55	1,538.14	228
2,205.09	1,710.53	500.00	10,111.41		2,675.34	12,786.75	229
3,325.90	8,281.00	209.96	14,274.16		12,678.33	26,952.49	230
561.62			763.07		282.54	1,045.61	231
1,960.55		1,425.00	7,803.57		1,396.17	9,199.74	232
821.42	1,118.75		3,412.33		1,049.88	4,461.71	233
1,599.12	2,044.25		8,223.91		9,961.87	18,185.78	234
7,530.36	6,186.55		16,326.20		18,746.69	35,072.89	235
9,966.08	9,035.79		24,324.98	5.00	3,797.97	28,127.95	236
778.38		72.25	1,312.74	2,763.00	718.84	4,794.58	237
773.38	1,731.13		11,285.36	10.70	4,831.75	16,127.81	238
2,527.87	1,904.00		7,376.87		6,998.15	14,375.02	239
2,368.74			2,668.07		41.73	2,709.80	240
2,619.37			8,299.95	801.61	5,133.83	14,235.39	241
2,408.51	1,808.71		9,650.62		2,282.21	11,932.83	242
18,471.11	2,229.89	550.00	23,220.66		7,451.81	30,672.47	243
3,635.60	1,409.67	372.06	8,790.54		4,836.75	13,627.29	244
488.65			4,011.71	.85	13,032.73	17,045.29	245
122.28	1,068.45		3,690.41	169.48	638.41	4,498.30	246
387.25	450.00	203.85	1,538.82		35.65	1,574.47	247
			581.50		208.41	789.91	248
734.02	1,302.50	117.99	2,540.01		1,800.71	4,340.72	249
3,106.04	41,896.62	8.55	62,243.26	290.20	16,147.49	78,680.95	250
2,976.91	5,362.50	126.72	19,662.22	31.75	9,215.38	28,909.35	251
1,341.28			1,844.54		133.55	1,978.09	252
309.27	625.19		1,247.71		4,654.77	5,902.48	253
195.86			237.71		11.73	249.44	254
710.01			826.01		64.30	890.31	255
4,429.55			13,381.98		6,341.69	19,723.67	256
266.50			439.43		402.45	841.88	257
128.63		8.00	224.99			224.99	258
3,199.19			4,183.30		1,908.91	6,092.21	259
734.55	1,480.00		2,435.16		530.19	2,965.35	260
209.06	6,324.03		14,073.15		13,967.91	28,041.06	261
775.77		257.14	1,163.22	866.93	3.82	2,033.97	262
2,284.47	442.00	2,512.88	7,757.50	1,138.44	25.15	8,921.09	263

REPORT OF MUNICIPAL FINANCES

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	232.32	72.95	226.00	1.00
265	Garner	2,393.58	5,302.42	1,302.66	99.13
266	Garrison	78.59		207.50	
267	Garwin	465.10	1,126.50	130.75	216.92
268	Geneva	65.00		796.00	
269	George	949.22	793.38	1,312.22	208.00
270	Gilbert	88.04	1,226.68	32.00	
271	Gilbertville	179.93		46.23	
272	Gilman	573.71	6,825.59	321.05	
273	Gilmore City	2,075.54	1,773.87		5.00
274	Gladbrook	999.82	4,117.33	7,642.00	205.00
275	Glidden	1,932.79	21,969.50	1,422.68	229.50
276	Goldfield	2,021.12	3,088.71	873.38	23.20
277	Goodell	456.48	271.20		12.50
278	Goose Lake	278.50	1,019.96		
279	Gowrie	1,196.06	4,184.61	1,604.19	
280	Graettinger	557.69	407.60	780.00	
281	Grafton	109.43	2,209.39	64.00	
282	Graf				
283	Grand Junction	804.97	1,119.01	971.20	21.00
284	Grand Mound	1,531.74	1,488.94	26.41	85.16
285	Grand River	413.21			
286	Grandview	779.62	147.51	70.00	
287	Granger	4,561.28	8,008.33	118.35	
288	Grant	731.89			
289	Granville	269.14	94.32	978.11	5.60
290	Gravity	445.13	725.82	45.00	32.00
291	Gray	118.12	112.99	44.93	
292	Greeley	174.25	26.50	136.68	
293	Greene	1,561.53	6,100.81	1,579.61	17.27
294	Greenfield	3,584.24	35,988.30	1,981.89	504.60
295	Green Island	157.28	101.99	3.50	
296	Greenville	134.00	1,740.08	138.33	
297	Grimes	666.31	5,278.10	28.00	
298	Griswold	1,113.76	2,925.41	1,269.90	52.00
299	Grundy Center	1,086.54	9,066.00	1,898.52	1,080.86
300	Gruver	103.70		18.00	
301	Guernsey	175.20		3.00	
302	Guthrie Center	1,447.91	4,755.06	1,693.27	5,949.32
303	Guttenberg	2,510.65	19,463.54	667.57	136.00
304	Halbur	157.88	2,803.42	73.00	
305	Hamilton	303.75	164.96	14.98	2.00
306	Hancock	338.16		512.19	
307	Hanlontown	407.40	41.45		
308	Hansell	97.99	235.16	79.78	
309	Harcourt	1,222.75	1,957.83		219.31
310	Hardy	160.33	25.00		
311	Harper	194.40		43.70	
312	Harpers Ferry	92.19	2,097.80	180.10	
313	Harris	187.10	1,343.37	3.80	60.75
314	Hartford	10.82		10.00	
315	Hartley	1,845.77	25,577.79	1,645.58	276.25
316	Hartwick	88.75			
317	Harvey	170.11	3.00	75.04	8.00
318	Hastings	153.07	24.20	173.16	
319	Havelock	504.35	1,707.63	194.00	
320	Hawkeye	171.42	1,580.44	225.05	30.00
321	Hayesville	184.40	88.59	115.41	
322	Hazleton	731.50	96.38	135.85	
323	Hedrick	733.96	2,127.54	72.36	
324	Henderson	50.28		149.01	
325	Hepburn	29.60	21.98	8.00	21.32
326	Hills	835.12			
327	Hillsboro	353.20		15.00	
328	Hinton	1,076.98	4,070.02		
329	Holland	126.00		65.00	10.00

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
2,303.98			2,836.25		2,563.86	5,400.11	264
2,659.46	42,870.55		54,627.80		22,907.35	77,535.15	265
2,417.35			2,703.44		2,700.11	5,403.55	266
1,842.87	3,236.10		7,018.24	187.74	11,863.73	19,069.71	267
537.72		25.51	1,424.23		2,008.50	3,432.73	268
3,559.28	4,170.98		10,903.08		13,369.44	24,362.52	269
542.90	727.25		2,616.87		655.73	3,272.60	270
952.39		16.83	1,195.38		501.18	1,696.56	271
3,329.75		696.25	11,746.35	521.73	2,714.80	14,982.88	272
1,002.64	13,267.21	1,316.17	19,440.43	3,707.27	2,458.29	25,605.99	273
5,881.13	2,565.25	1,866.08	23,276.61		9,444.87	32,721.48	274
2,600.84	9,242.81	861.13	38,259.25	1,101.33	6,171.08	45,531.66	275
1,911.09	1,397.50		9,335.00		4,991.91	14,326.91	276
189.65			929.83	627.80	1,215.60	2,773.23	277
219.50	114.00		1,631.96		5,841.28	7,473.24	278
3,747.83	3,650.04	264.38	14,647.11	26.60	13,374.44	28,048.15	279
1,415.23	278.97		3,439.49		1,973.59	5,413.08	280
1,338.28	1,510.00		5,231.10		4,324.85	9,555.95	281
							282
2,504.74	4,829.80	48.00	10,298.72	800.00	10,565.98	21,664.70	283
2,417.00	2,424.46		7,973.71		3,312.97	11,286.68	284
1,234.96			1,648.17		61.43	1,709.60	285
1,052.04	647.00	63.00	2,759.17	1,500.00	289.49	4,548.66	286
1,361.76	540.00		14,539.72		2,758.61	17,348.33	287
615.30	350.00		1,697.19	129.00	158.76	1,984.95	288
910.77	8,058.14		10,316.08	2,338.84	686.18	13,341.10	289
495.75			1,743.70		1,184.60	2,928.30	290
589.17	1,205.00	111.22	2,181.43	362.59	132.87	2,676.89	291
2,355.32	652.07		3,344.82		336.45	3,681.27	292
3,398.31	4,564.34	26.37	17,248.24	250.86	4,604.64	22,103.74	293
2,479.22	8,017.79		52,556.04		54,741.37	107,297.41	294
101.67			364.44		485.08	849.52	295
375.79	240.00		2,628.20		2,431.25	5,059.45	296
1,268.47		155.00	7,305.88		1,679.23	9,075.11	297
3,350.98	5,226.90		13,938.05	15.50	15,189.77	29,144.22	298
5,878.06	1,926.84	15.00	20,881.82	.65	29,922.64	50,805.11	299
804.05		19.89	945.64		623.61	1,569.25	300
496.24	125.00		799.44		1,349.57	2,149.01	301
7,186.18	7,158.77	370.72	28,561.23	4,253.41	13,871.58	46,686.22	302
5,956.59		2,707.75	31,442.10		18,431.03	49,873.13	303
1,652.56			4,686.86		2,927.33	7,614.19	304
498.58		34.91	1,019.18		1,552.74	2,571.92	305
1,838.44			2,688.79		647.59	3,336.38	306
950.41	420.24		1,819.50		554.13	2,373.63	307
160.55		18.60	592.08	223.49	41.39	856.96	308
625.31	1,451.88		5,477.08		3,548.19	9,025.27	309
1,186.22	848.73		2,220.28		2,597.04	4,817.32	310
721.75			959.85		146.04	1,105.89	311
337.50	147.00		2,854.89		267.81	3,122.70	312
437.70	1,436.85	528.00	3,997.57	2.50	3,738.35	7,738.42	313
756.46	761.25		1,568.53		921.99	2,490.52	314
4,001.97	37,773.94	4,523.75	75,644.85	6,582.41	14,676.76	96,904.02	315
648.15			736.90		4.05	740.95	316
834.41	324.00		1,414.56	5.45	270.96	1,690.97	317
1,259.89	114.00	40.59	1,764.91		900.00	2,664.91	318
1,053.55	590.00	50.00	4,099.53	75.00	20,546.98	24,721.51	319
2,178.27	1,707.50		5,892.68		1,684.92	7,577.60	320
393.24	390.00		1,171.64		991.82	2,163.46	321
1,012.02			1,975.75		1,411.99	3,387.74	322
3,452.69	3,564.58		9,951.13	1,668.70	893.69	12,513.52	323
597.98			797.27		2,217.39	3,014.66	324
90.90			171.80		2,079.80	2,251.60	325
			835.12		825.26	1,660.38	326
789.18			1,157.38		1,384.15	2,541.53	327
2,103.31	1,626.12		8,876.43		2,732.50	11,608.93	328
1,463.75			1,664.75		176.13	1,840.88	329

REPORT OF MUNICIPAL FINANCES

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
330	Holstein	2,034.18	10,644.03	1,957.56	355.55
331	Holy Cross (Via N. Buena Vista)	85.25	217.86	6.00	
332	Hopeville, via Murray	123.23	10.00		
333	Hopkinton	129.93	1,007.25	531.60	
334	Hornick	603.95	3,528.35	344.80	12.20
335	Hospers	416.55	435.06	990.25	291.84
336	Hubbard	274.49	4,270.90	1,271.20	
337	Hudson	2,456.44	7,066.61	520.83	2.70
338	Hull	427.42	3,287.48	1,206.12	
339	Humeston	2,221.39	4,729.24	270.63	342.34
340	Hurstville				
341	Huxley	1,036.37			
342	Imogene	253.65		178.94	1.50
343	Inwood	510.54	4,129.87	799.67	170.57
344	Ionia	15.72		31.00	
345	Ireton	426.67	812.41	10.00	
346	Irwin	713.67	4,324.72	377.44	
347	Jackson Junction	95.56			
348	Jamaica	188.38		181.50	
349	Janesville	457.00	80.00	212.55	
350	Jesup	401.53	1,138.75	908.00	
351	Jewell Jct. (P. O. Jewell)	661.18	12,341.68	299.00	731.03
352	Joice	288.20	214.00	108.00	75.00
353	Jolley	152.76	2,906.90	34.50	3.80
354	Kalona	355.64	676.76	380.10	
355	Kamrar	24.07	1,055.93		
356	Kanawha	898.10	4,683.08	845.58	15.75
357	Kellerton	329.95	737.00	766.35	17.00
358	Kelley	454.81	1,517.84		18.00
359	Kellogg	1,412.48	909.88	1,620.00	
360	Kensett	426.41		177.82	5.00
361	Kent	21.85			
362	Keosauqua	2,623.90	1,822.78	143.17	
363	Keota	921.38	3,348.68	862.37	801.25
364	Keswick	88.02	80.00	149.36	
365	Keystone	620.58	619.51	1,331.20	
366	Kimballton	636.61	11,984.83	29.20	
367	Kingsley	1,532.54	2,507.21	1,174.08	433.65
368	Kinross	53.35			
369	Kirkman	404.21	303.14		
370	Kirkville	80.00			
371	Kiron	813.66	1,784.50		
372	Klemme	1,264.48	883.21	269.10	34.65
373	Knierim	335.09			
374	Lacona	1,012.94	6,389.30	107.95	15.00
375	Ladora	108.13	711.88	27.00	
376	Lakota	461.66	624.56	135.00	9.00
377	Lake Mills	1,581.40	3,731.98	1,442.53	711.88
378	Lake Park	365.00	5,558.42	960.00	25.00
379	Lake View	1,469.80	22,621.03	1,901.19	166.50
380	Lamoni	1,713.81	14,464.62	1,547.44	1,301.40
381	Lamont	164.04	1,071.88	788.92	
382	Lamotte	51.26	2,344.49	50.50	
383	Lanesboro	331.85	53.26	134.10	30.45
384	Lansing	719.39	3,251.17	1,706.90	57.27
385	La Porte City	861.53	841.00	2,894.26	1,991.71
386	Larchwood	861.80	9,958.54	662.60	
387	Larrabee	698.31	2,872.03	70.50	
388	Latimer	178.37	1,062.84	120.00	
389	Laurel	460.29	227.62	78.48	
390	Laurens	579.16	15,862.98	1,256.03	1,709.08
391	Lawler	310.64	7,164.03		
392	Lawton	420.72	1,569.80	15.65	3.75
393	Le Claire	770.31	117.04	306.00	
394	Ledyard	516.62	330.55		
395	Le Grand	264.56		86.00	

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
1,318.90	29,697.86		46,008.08		56,269.81	102,277.89	330
449.30	316.00		1,074.41		566.12	1,640.53	331
			133.23		2.98	136.21	332
3,275.97	832.50		5,777.25		4,889.61	10,666.86	333
758.55	1,262.75		6,510.60		6,509.20	13,019.80	334
2,185.12	1,841.25		6,160.07	41.85	6,244.69	12,446.61	335
1,936.96	575.00	129.20	8,457.75	6.50	7,139.20	15,603.45	336
1,029.60	2,953.50	65.16	14,094.84		12,007.38	26,102.22	337
3,280.83	6,752.42		14,954.27		4,408.44	19,362.71	338
1,893.24	11,631.54		21,088.38	525.72	7,658.05	29,272.15	339
444.80			444.80		215.36	660.16	340
770.33	2,800.00		4,606.70		3,409.73	8,106.43	341
314.79	1,783.91		2,532.79		1,396.01	3,928.80	342
2,638.52	1,437.29		9,686.46	1,086.10	24.93	10,797.49	343
749.00	3,185.48		3,981.20		235.14	4,216.34	344
2,464.42	6,986.15		10,699.65		3,001.81	13,701.46	345
570.18	1,282.50		7,268.51	437.22	2,547.93	10,253.66	346
1,198.04		4.02	1,297.62			1,297.62	347
984.21	967.50		2,321.59	30.37	4,186.97	6,538.93	348
784.33	403.43		1,937.31		21.17	1,958.48	349
2,168.35	3,111.12	106.00	7,833.75	82.62	2,604.11	10,520.48	350
5,365.36	4,781.12	56.80	24,236.17	1,128.54	5,982.51	31,347.22	351
1,266.78	568.68	.25	2,520.91		22.09	2,543.00	352
550.52	4,803.75		8,452.23		2,416.35	10,868.58	353
4,131.14	3,628.30		9,171.94		224.61	9,396.55	354
782.63	240.00		2,102.63		5,501.17	7,603.80	355
3,916.64	7,420.81	15.00	17,794.96	394.10	8,238.89	26,427.95	356
1,690.09			3,540.39	2.85	2,470.05	6,013.29	357
611.55	1,350.00		3,952.20		2,528.80	6,481.00	358
2,103.58	713.68		6,759.62		5,947.97	12,707.59	359
1,795.29			2,404.52		1,399.95	3,804.47	360
1,013.97	695.44		1,731.26		897.14	2,628.40	361
1,077.78	2,090.00		7,757.63		2,453.60	10,211.23	362
6,663.13	2,780.90	223.65	15,601.36	107.38	2,608.44	18,317.18	363
2,172.87			2,490.25	13.10	969.68	3,473.03	364
2,147.07	2,211.25		6,929.61		1,870.38	8,799.99	365
2,172.53	2,346.49	176.69	17,346.35		10,438.41	27,784.76	366
3,206.70	18,776.15		27,630.33	7.00	22,810.33	50,447.66	367
368.40	212.92		6.67		70.61	705.28	368
317.41	330.00		1,854.76		1,830.84	3,185.60	369
843.32	130.00		1,053.32		34.46	1,087.78	370
629.35	150.38		3,377.89		2,283.12	5,661.01	371
1,330.65	6,355.00	10.00	10,147.09		4,881.60	15,028.69	372
1,314.48			1,649.57		1,434.21	3,083.78	373
1,215.93	1,075.00		9,816.12		2,347.28	12,163.40	374
1,043.37	1,378.87		3,269.25		4,556.43	7,825.68	375
1,706.99	762.88		3,700.09		3,429.42	7,129.51	376
5,649.33	4,732.72	37.50	17,887.34	24.61	9,822.08	27,734.03	377
4,435.25	11,900.00		23,243.67			23,243.67	378
8,000.13	1,744.23	2,926.93	38,829.81	4.48	14,628.42	53,462.71	379
5,736.57	10,761.64		35,525.48	33.74	12,180.58	47,739.80	380
1,320.29	2,103.11		5,448.24	15.60	642.83	6,106.67	381
1,727.63		309.05	4,482.93	1,475.84	89.49	6,048.26	382
1,678.63			2,228.29		4.52	2,232.81	383
5,407.11	1,028.83		12,170.67	25.20	2,142.42	14,338.29	384
4,424.75	7,925.00	1,424.46	20,362.71	500.00	1,434.92	22,297.63	385
531.65	1,020.00		13,034.59	50.00	7,114.24	20,198.83	386
498.72	767.47		4,907.03		2,908.92	7,815.95	387
1,329.64			2,690.85		1,417.12	4,107.97	388
620.56			1,386.95		1,243.40	2,630.35	389
1,779.46	15,704.19	94.92	36,985.82	133.90	38,069.64	75,189.36	390
930.16	300.00		8,704.83	3.50	2,077.41	10,785.74	391
1,015.09	320.00	356.25	3,701.26	100.00	1,642.78	5,444.04	392
1,129.85	1,355.74	33.70	3,712.64	488.44		4,201.08	393
1,650.87	544.60		3,051.64	535.00	1,339.63	4,926.27	394
1,149.35	165.00		1,664.91		896.07	2,560.98	395

REPORT OF MUNICIPAL FINANCES

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
396	Lehigh	2,078.24	7,461.51	181.00	
397	Leighton	38.58			
398	Leland	86.82	146.75	109.00	
399	Lenox	840.33	5,878.67	1,719.35	326.60
400	Le Roy	132.50	306.00	60.00	10.00
401	Lester	180.00	2,961.00	180.00	
402	Letts	284.74	154.00	120.00	
403	Lewis	537.35	1,660.79	873.82	26.10
404	Libertyville	192.17		167.91	
405	Lidderdale	254.83		170.43	
406	Lime Springs	414.68	887.57	258.61	
407	Lincoln	183.60	631.61	11.00	.64
408	Linden	356.27	7.40	37.28	70.00
409	Lineville	209.65	329.11	623.23	6.00
410	Linn Grove	3,552.87	1,255.04		
411	Lisbon	1,006.01	27,263.91	624.16	626.88
412	Liscomb	687.70	191.38	56.11	
413	Littleport	155.26		248.47	
414	Little Rock	1,389.22	1,066.46		1,003.67
415	Little Sioux	81.45	3,070.47	24.00	
416	Livermore	435.88	7,126.13	314.57	24.00
417	Lockridge	765.43		30.65	
418	Logan	1,278.00	8,861.56	1,633.97	465.80
419	Lohrville	2,677.93	2,100.65	240.74	279.45
420	Lone Rock	210.34	206.50	62.00	
421	Lone Tree	931.30	2,433.87	333.85	
422	Long Grove	160.95	708.40	36.54	
423	Lorimor	1,041.90	248.21	467.44	105.30
424	Lost Nation	1,166.60	1,138.71	100.63	936.04
425	Lovilla	1,243.76	69.75	973.85	17.16
426	Lowden	602.17	2,505.18	384.25	75.00
427	Low Moor	703.94	120.00	5.00	
428	Luana	463.10		356.90	
429	Lucas	390.33		387.25	15.00
430	Luther	299.70	749.65	48.00	
431	Lu Verne	566.30	9,098.12	552.26	
432	Luxemburg (P. O. Vienna)	92.43		49.62	
433	Luzerne	398.97		240.00	
434	Lynnvile	209.47	43.22	246.10	
435	Lytton	266.73	797.78	499.98	
436	Macedonia	487.14	1,225.65	376.00	
437	Macksburg	124.60			
438	Magnolia	388.87			
439	Malcolm	274.60	1,506.75	377.00	
440	Mallard	434.92	1,022.09	120.00	10.00
441	Maloy				
442	Malvern	341.00	2,326.65	671.91	108.88
443	Manilla	2,167.33	21,081.03	188.16	59.75
444	Manly	2,151.27	2,423.50	121.00	25.00
445	Manning	1,333.30	5,963.44	3,548.30	252.74
446	Manson	1,007.25	19,404.37	1,532.78	166.66
447	Mapleton	3,270.17	14,522.94	902.11	159.10
448	Marathon	2,130.33	8,957.69	25.00	
449	Marble Rock	791.81	1,050.40	1,036.18	
450	Marcus	3,181.19	5,945.92	2,088.82	388.81
451	Marne	275.78	622.25		
452	Marquette	422.56	1,740.99	270.00	132.75
453	Martelle	133.26		14.30	
454	Martinsburg	190.70	12.60	3.00	
455	Martensdale	129.48		13.00	
456	Marysville	74.00	8.56		
457	Masonville	101.40		133.45	
458	Massena	1,574.71	28,302.58	44.37	10.00
459	Matlock	1,446.57	121.40	97.86	75.00
460	Maurice	231.61	565.45	20.72	12.60
461	Maxwell	1,488.60	5,404.37	1,071.51	35.00

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
9,689.96	2,946.74		15,857.45		9,351.83	24,709.28	396
384.61	100.00	78.50	601.69	1,000.00	104.96	1,706.65	397
234.20	620.00		1,196.77		709.65	1,906.42	398
5,566.79	3,795.00	721.28	18,848.02	7,357.48	1,904.64	28,110.14	399
136.69			645.19		88.93	734.12	400
2,184.00	781.00		6,286.00		6,729.00	13,015.00	401
885.91	650.00	.92	2,095.57		4,541.13	6,636.70	402
2,186.73			5,284.79		1,566.07	6,850.86	403
1,393.98	1,854.00		3,608.06		22.92	3,630.98	404
1,135.05	1,160.00	69.80	2,700.11		4,526.42	7,316.53	405
1,300.17			2,801.03		3,452.39	6,313.42	406
565.06	1,146.98		2,538.89		1,424.91	3,963.80	407
794.66	716.36		1,981.97		2,724.62	4,706.59	408
1,817.87		85.41	3,071.27	856.90	412.42	4,340.59	409
			4,807.91	10.00	5,945.06	10,762.97	410
3,468.36	9,456.58	248.34	42,694.24	3,764.01	3,925.17	50,383.42	411
1,303.90	600.00		2,839.09	24.00	2,703.16	5,566.25	412
370.80		5.00	779.53		262.85	1,042.38	413
2,427.42	1,176.60		7,123.37	762.10	2,389.78	10,275.25	414
509.11	415.97	42.89	4,143.89		49.96	4,193.85	415
2,617.33	1,223.21		11,741.12		14,171.36	25,912.48	416
702.93			1,499.01		101.37	1,600.38	417
4,595.54	8,506.05		25,340.92	272.79	23,743.93	49,357.64	418
3,633.13	16,046.41	700.00	25,678.31	17.00	16,588.73	42,284.04	419
520.25	600.00		1,599.09		5,924.78	7,523.87	420
4,189.17			7,888.19		5,523.66	13,411.85	421
610.05	230.04		1,745.98	98.00	3,044.62	4,888.60	422
2,158.19		.45	4,021.49		369.50	4,390.99	423
2,950.26	4,059.41		10,351.65	30.33	5,082.60	15,464.58	424
4,234.23		1.00	6,539.75		187.94	6,727.69	425
2,792.11	1,022.50	210.75	7,591.96		4,688.79	12,280.75	426
1,917.88	465.00	12.00	3,223.82	1,000.00	1,229.05	5,452.87	427
1,244.54			2,064.54	3,814.00	732.41	6,610.95	428
770.90			1,563.48		161.13	1,724.61	429
356.55	837.08		2,290.98		582.72	2,873.70	430
2,261.00	831.00	16.48	13,325.16	200.00	19,012.50	32,537.66	431
614.43			756.55		667.07	1,423.62	432
597.25			1,236.22		896.44	2,132.66	433
863.29			1,362.08	9.75	420.94	1,792.77	434
646.59	2,453.25		4,064.33		2,948.75	7,613.08	435
178.95	913.21		3,180.95		2,804.31	5,985.26	436
484.45		20.00	629.05		464.99	1,094.04	437
623.57			1,012.44		465.50	1,477.94	438
2,496.29			4,654.64		2,735.29	7,389.93	439
1,480.45	710.84	321.93	4,100.23	16.05	557.54	4,673.82	440
334.47			334.47		85.81	420.28	441
2,901.10	4,829.33	141.45	11,320.32		7,065.74	18,386.07	442
20,326.27	28,972.97	8,084.76	80,880.27	2,515.11	9,492.20	92,888.58	443
2,262.93	1,697.74	7.51	8,688.95	256.62	4,724.13	13,669.70	444
5,568.68	12,520.21		29,186.67		15,198.77	44,385.44	445
4,754.90	44,073.53	5,351.51	76,291.00		36,463.22	112,754.22	446
2,601.31	12,506.25	2,718.16	36,680.01	1,142.29	12,948.84	50,771.17	447
436.40	960.45		12,509.87		14,360.17	26,870.04	448
2,211.83	125.00	4,938.79	10,154.01		7,271.48	17,425.49	449
3,916.52	2,688.75		18,210.01	7.25	11,444.54	29,661.80	450
1,080.36	1,164.77	82.50	3,225.66	634.87	2,210.38	6,070.91	451
2,568.07	1,134.60		6,268.97		1,842.48	8,111.45	452
700.70			848.32		915.00	1,763.32	453
1,181.21			1,387.51		512.06	1,899.57	454
633.79	2,917.34	31.00	3,724.61		670.36	4,394.97	455
192.75			275.31		77.01	352.32	456
908.15			1,143.00		53.41	1,196.41	457
1,842.19		14.90	31,788.75	18.41	6.04	31,813.20	458
156.92			1,897.75		131.31	2,029.06	459
1,292.62	2,034.49	.60	4,158.09			4,158.09	460
2,634.85	1,689.18		12,323.51	2.30	3,681.64	16,006.85	461

REPORT OF MUNICIPAL FINANCES

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

Number	Towns	Total municipal industries expenditures	Total protection of life and property expenditures	Total general government expenditures	Total health department expenditures
462	Maynard	144.10	2,058.19	233.40	
463	Maysville (Walcott P. O.)	13.08	132.00	9.50	14.80
464	McCallsburg	483.80	87.25	108.22	45.80
465	McCausland	27.00		36.62	
466	McClelland	45.00		75.00	
467	McGregor	792.72	3,824.01	1,787.77	2,510.46
468	McIntire	225.56	25.50	398.24	10.00
469	Mechanicsville	495.72	6,234.93	968.30	
470	Mediapolis	1,900.91	7,483.41	224.70	409.88
471	Melbourne	164.84	1,304.73	98.30	6.65
472	Melcher	498.03	347.68	1,401.80	
473	Melrose	220.14		133.00	
474	Melvin	319.61	374.70	134.56	10.35
475	Menlo	766.13		878.47	
476	Meriden	509.86	117.90	146.28	
477	Merrill	927.86	1,319.69	1,423.64	8.25
478	Meservey	75.15	417.96	96.90	
479	Middletown	50.27		45.25	
480	Miles	629.07	1,113.84	85.59	
481	Milford	1,219.28	2,579.11	1,797.18	633.00
482	Millersburg	68.55		80.00	
483	Millerton	47.87		73.33	1.00
484	Milo	298.58	8,828.00	117.33	
485	Milton	304.00	1,098.00	75.00	63.75
486	Minburn	234.63	5,661.63	478.44	18.80
487	Minden	1,199.49	715.49	300.00	
488	Mingo	342.68	440.75		
489	Mitchell	25.70			
490	Mitchellville	395.88	3,969.00	67.80	
491	Modale	2,691.50	187.86	315.20	
492	Mondamin	758.89	98.10	341.75	
493	Moneta	278.26		14.75	
494	Monmouth	1,304.99	303.80	120.20	
495	Monona	1,278.59	4,115.18	584.36	129.30
496	Monroe	2,302.64	1,579.02	1,469.27	10.00
497	Montezuma	726.33	5,946.43	1,755.90	425.10
498	Montour	197.43	119.36	62.81	9.29
499	Montrose	226.96	217.07	75.00	25.00
500	Moorhead	3,555.45	2,120.22		
501	Moorland	357.60	2,477.99	142.73	10.30
502	Moravia	400.10	514.65	431.36	2.00
503	Morning Sun	4,582.98	1,450.55	529.40	56.45
504	Morrison	306.66			5.00
505	Moulton	325.95	5,754.39	468.70	15.00
506	Mt. Auburn	412.06		32.92	
507	Mt. Ayr	1,040.91	8,483.30	2,091.00	771.82
508	Mt. Sterling				
509	Mt. Union	62.80			
510	Mt. Vernon	2,019.45	4,427.61	1,956.90	1,794.90
511	Moville	2,054.51	3,478.55	175.37	
512	Murray	629.75	25.59	974.48	100.06
513	Nashua	4,013.70	4,797.61	2,047.66	1,359.25
514	Nemaha	38.25	26.42	52.63	15.90
515	Neola	2,365.50	10,062.58	3,424.46	
516	New Albin	676.89	392.87	865.48	
517	Newell	786.62	5,444.97	1,793.10	769.84
518	Newhall	431.01		291.42	
519	New Hartford	1,548.23	696.10	540.58	
520	New Liberty	202.05		416.79	
521	New London	4,577.10	23,893.78	1,235.00	28.00
522	New Market	655.65	305.49	1,023.00	
523	New Providence	133.43		205.17	
524	New Sharon	1,076.36	3,071.29	1,191.20	205.00
525	New Vienna	1,927.49	444.60		
526	New Virginia	151.05		23.50	12.00
527	Nichols	803.54	800.11	492.94	

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
989.99	1,653.75	43.24	5,122.67	645.00	1,152.45	6,920.12	462
249.75			419.13		930.10	1,349.23	463
1,040.52	448.58		2,214.17	1.10	3,818.33	6,033.60	464
552.45	240.00		856.07		1,786.52	2,642.59	465
391.53	225.00		736.53		819.75	1,556.28	466
5,987.88	4,493.75		19,396.59		14,543.56	33,940.15	467
891.30			1,550.60		1,566.15	3,116.75	468
2,598.14	3,897.89		14,194.98	476.90	8,984.25	23,656.13	469
21,160.87	2,044.95		33,224.72		5,835.78	39,060.50	470
1,885.37			3,459.89		2,215.28	5,675.17	471
2,256.17	1,178.00	69.45	5,751.13	402.92	4,575.50	10,729.55	472
1,664.48	2,375.09		4,392.71	89.07	970.00	5,451.78	473
362.84	1,216.25	38.04	2,456.35		14,452.68	16,909.03	474
1,438.62			3,083.22		1,387.54	4,470.76	475
1,692.10	140.74		2,606.88	179.93		2,786.81	476
3,062.35	4,497.30		11,239.09		10,907.75	22,146.84	477
2,273.07	1,521.29		4,384.37		1,784.67	6,169.04	478
501.98			597.50		772.97	1,370.47	479
1,854.53	956.25		4,639.28		8,836.90	13,476.18	480
3,929.73	3,612.58	18.60	13,789.48		12,489.35	26,278.83	481
964.67			1,113.22		469.50	1,582.72	482
294.43	285.50	300.00	1,002.13		25.78	1,027.91	483
3,685.32	4,084.28		17,013.51		3,083.94	20,697.45	484
2,287.30	200.50		4,028.55	388.35	1,284.01	5,700.91	485
320.75	1,431.07		8,145.32	1.58	1,229.64	9,376.54	486
863.91	590.85		3,669.74		3,563.00	7,232.74	487
461.19	432.50		1,677.12		3,311.04	4,988.16	488
580.06			605.76		14.31	620.07	489
1,861.25	3,017.50	303.78	9,615.21	793.72	3,576.06	13,984.99	490
1,058.16	1,768.00	71.40	6,092.12	289.81	2,646.84	9,028.77	491
1,007.30	5,060.45	1.21	7,267.70		7,564.02	14,831.72	492
163.10		60.32	516.43	660.54	91.70	1,268.67	493
			1,728.99		1,503.71	3,232.70	494
6,501.02	17,094.19	4.00	29,706.64		7,891.68	37,598.32	495
5,701.39	3,340.00	5.00	14,407.32	1,280.98	18,482.69	34,170.99	496
4,240.56	4,572.70	357.26	18,024.28	1,734.54	6,485.49	26,244.31	497
779.70		12.83	1,181.51	327.62	858.38	2,367.51	498
1,634.04		74.00	2,252.07	1,200.00	883.03	4,335.10	499
226.80			5,902.47		5,463.39	11,365.86	500
442.20	843.75		4,274.57		1,845.97	6,120.54	501
2,202.03			3,550.14		1,180.38	4,730.52	502
2,936.60	2,500.00	534.11	12,590.09	8,512.33	4,456.84	25,559.26	503
460.39			772.05		702.50	1,474.55	504
1,797.91	21,064.62		29,426.57		11,593.14	41,019.71	505
935.36	600.00		1,980.34		487.57	2,467.91	506
4,978.59	12,919.50	100.00	30,385.12	30.00	6,125.58	36,540.70	507
391.73			391.73		463.54	855.27	508
765.85	840.00		1,668.65		949.68	2,618.33	509
4,746.51	6,850.82	39.22	21,835.41	17,707.13		39,542.54	510
235.60	2,473.00		8,417.03		14,441.82	22,858.85	511
3,296.01			5,026.79		1,526.28	6,553.07	512
4,049.98	6,960.83		23,229.03		4,575.02	27,804.05	513
762.30			895.50	4.89	554.72	1,455.11	514
1,765.68			17,618.22		8,424.40	26,042.62	515
746.40	2,035.00	3,991.31	8,707.95	5,905.20	2,449.48	17,062.63	516
8,510.25	5,625.24	423.00	23,363.02	7,080.00	2,812.24	33,255.26	517
2,117.23		366.23	3,205.89		1,223.74	4,429.63	518
1,129.95	74.38	30.00	4,686.09		4,607.09	9,293.18	519
366.81			985.65		163.19	1,148.84	520
3,153.25	117,918.72		150,805.65		9,338.53	160,144.18	521
2,148.17			4,132.31		464.41	4,596.72	522
733.99			1,072.59		1,820.45	2,893.04	523
3,648.89	10,740.65	2,213.80	22,147.19		683.33	22,830.52	524
508.61	302.50		3,183.20		783.67	3,966.87	525
2,533.77			2,720.32		1,151.71	3,872.03	526
1,063.29	407.73		3,567.61		287.13	3,854.74	527

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
528	Nodaway	626.19			
529	Nora Springs	1,595.10	7,141.87	1,126.70	1,247.31
530	Northboro	176.65			
531	North Buena Vista				
532	North English	830.81	2,424.88	1,031.15	
533	North Liberty	335.28		25.00	
534	North Washington	85.75	3.00		
535	Northwood	2,163.89	6,854.06	1,429.53	193.50
536	Norwalk	209.72		77.60	
537	Norway	1,099.22	1,821.73	48.50	
538	Numa	227.48		7.50	
539	Oakland	538.71	5,535.99	1,688.98	18.20
540	Oakville	766.32	34.01	183.90	54.25
541	Ocheyedan	661.77	2,157.10	929.73	40.00
542	Odebolt	3,837.48	4,104.26	111.41	578.13
543	Ogden	995.08	34,187.95	1,644.73	295.90
544	Okobojo	185.45		3.83	
545	Olds	209.01	41.95		143.98
546	Olin	34.22	3,221.45		199.95
547	Ollie	176.77		110.00	
548	Oneida	36.00			
549	Onslow	364.91	1,337.22	108.00	
550	Orange City	3,424.28	20,464.21	1,305.63	964.10
551	Orchard	3.30			
552	Orient	366.00	5,993.91	200.00	
553	Orleans (P. O. Spirit Lake)	125.49			
554	Ossian	1,258.24	1,241.10	1,399.47	704.87
555	Osterdock	26.00			
556	Oto	414.87	690.10	452.19	
557	Ottosen	283.94		88.36	
558	Owasa	170.80	13.20		
559	Oxford	2,215.94	789.10	347.25	2,586.86
560	Oxford Junction	625.58	1,621.59	775.83	
561	Oyens	170.65	72.05		
562	Pacific Junction	198.90		155.79	
563	Packwood	624.68			
564	Palmer	265.05	2,433.84	2,303.54	
565	Palo	146.93	12.50	2.00	
566	Panama	345.00	244.00		
567	Panora	1,684.37	17,971.31	1,171.58	
568	Parkersburg	1,580.67	4,141.21	1,691.74	745.42
569	Parnell	382.22		392.82	
570	Paton	119.83	6,122.59	202.97	
571	Patterson	131.72			
572	Paullina	933.32	12,297.03	2,425.52	225.30
573	Persia	1,260.20	916.73	23.10	
574	Peru	248.46			
575	Peterson	756.98	4,475.43		
576	Pierson	747.07	1,975.12	619.91	483.10
577	Pilot Mound	203.33	2,031.92	75.00	2.40
578	Pioneer	3.08		44.24	
579	Pisgah	197.70	2,763.67	12.00	
580	Plainfield	32.75			500.00
581	Plano	85.90			
582	Pleasanton	279.26	7.00	54.50	
583	Pleasant Plain	63.75			
584	Pleasantville	1,530.52	3,540.76	822.15	159.25
585	Plover	335.43	518.30	79.53	5.08
586	Plymouth	305.14	3,573.73		
587	Pocahontas	1,288.03	21,443.91	1,967.35	953.31
588	Polk City	50.00	44.72	343.41	
589	Pomeroy	476.58	16,886.89	328.00	
590	Popejoy	389.19		175.40	
591	Portsmouth	413.35	681.95	252.31	
592	Postville	3,958.84	3,580.87	725.65	275.01
593	Prairieburg	180.56	241.62		

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
645.80			1,271.99	25.61	1,835.21	3,132.81	528
3,644.68	9,296.88	537.60	24,590.14		11,432.07	36,022.21	529
946.03	225.00		1,347.68		315.73	1,663.41	530
722.28			722.28		396.25	1,118.53	531
2,038.33	7,740.45	27.28	14,092.90	32.22	11,436.90	25,562.02	532
2,927.50			3,287.78		2,161.71	5,449.49	533
210.53	195.00		494.28	78.75	114.49	687.52	534
1,673.51	600.75		12,915.24		10,177.91	23,093.15	535
878.65		500.00	1,665.97		237.47	1,903.44	536
2,499.18			5,468.63		7,639.02	13,107.65	537
702.80		1.58	939.36	18.00	64.89	1,022.25	538
1,346.05	7,346.24		16,474.17		10,417.36	26,891.53	539
1,592.67	1,249.41		3,880.56		2,165.22	6,045.78	540
379.00	8,681.87	291.45	13,140.92	105.95	2,255.44	15,502.31	541
4,108.57	63,830.47	453.99	77,024.31		18,671.50	95,695.81	542
1,758.82	3,175.99	10.14	42,068.61	186.63	18,428.57	60,683.81	543
1,787.21			1,976.49		2,734.12	4,710.61	544
1,159.62		21.17	1,575.73		2,599.95	4,175.68	545
3,381.63	1,886.21	70.29	8,793.75	2,707.81	845.42	12,346.98	546
1,677.39			1,964.16		520.23	2,484.39	547
139.89			175.89		405.70	581.59	548
856.02			2,666.15		1,817.13	4,483.28	549
13,952.43	26,054.33		66,164.98		31,344.72	97,509.70	550
414.43		220.00	637.73	4,000.00	2,490.74	7,128.47	551
1,371.37	100.25		8,031.53		2,937.91	10,969.44	552
693.18			818.67		1,625.84	2,444.51	553
6,809.68	4,305.58	46.62	15,765.56	787.50	6,620.34	23,173.40	554
146.59			172.59		70.64	243.23	555
1,455.70	8,406.75		11,419.61	22.75	6,303.40	17,745.76	556
752.75	116.00		1,241.05		1,955.67	3,196.72	557
101.25			285.25		36.34	321.59	558
8,753.32	1,452.50	7.68	16,152.65		486.87	16,639.52	559
5,333.34	2,725.76	560.39	11,642.49	1,316.31	3,114.44	16,073.24	560
651.99			894.69		106.92	1,001.61	561
1,513.84		38.68	1,907.21	603.40	646.59	3,157.20	562
1,004.21		32.29	1,661.18		1,219.50	2,880.68	563
1,083.00	620.00		6,705.43		4,553.73	11,259.16	564
321.17			482.60		499.71	982.31	565
1,494.00	710.00		2,793.00		1,398.00	4,191.00	566
495.97	3,714.24		25,037.47	6,661.63	16,552.30	48,251.40	567
4,227.20	54,055.13	70.40	66,511.77	5.95	13,240.85	79,758.57	568
911.94			1,686.98			1,686.98	569
665.24	1,823.00		8,933.63		9,195.98	18,129.61	570
350.38		12.50	494.60		569.62	1,064.22	571
2,535.95	35,106.81	71.86	53,595.79	2.00	4,672.40	58,270.19	572
767.58	1,275.00		4,242.61		6,287.73	10,530.34	573
617.22			865.68		3,130.77	3,996.45	574
2,266.52			7,498.93		3,860.41	11,359.34	575
2,415.54		1,254.77	7,495.51	25.00	11,007.88	18,528.39	576
634.10			2,946.75	14.80	2,130.16	5,091.71	577
352.26		48.44	448.02		254.30	702.32	578
755.73	550.00		4,279.10		5,343.68	9,622.78	579
1,115.41			1,648.16	1,429.00	265.95	3,343.11	580
153.27			239.17		464.11	703.28	581
601.57		226.71	1,169.04	193.87	45.43	1,408.34	582
140.93			204.68		18.75	223.43	583
4,436.67	10,998.59		21,487.94		1,922.43	23,410.37	584
993.46	1,046.25	8.53	2,986.58		2,843.08	5,829.66	585
681.39	2,302.50		6,862.76		2,928.40	9,791.16	586
4,367.89	35,214.74	1,964.81	67,200.04	1,141.09	10,534.13	78,875.26	587
1,455.06			1,893.19		689.52	2,582.71	588
1,688.65	16,500.00		35,880.12		34,507.75	70,387.87	589
515.35			1,079.94		740.50	1,820.44	590
1,058.35	100.00		2,505.96		3,264.62	5,770.58	591
2,569.89	26,242.13	39.58	37,391.97	1,250.00	26,757.70	65,399.67	592
319.87			742.05		501.15	1,243.20	593

REPORT OF MUNICIPAL FINANCES

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
594	Prairie City	1,152.10	4,126.58	2,122.30	
595	Prescott	188.95	4,311.52	366.00	29.15
596	Preston	1,917.88	10,418.25		5.00
597	Primghar	416.80	3,762.09	1,240.69	37.84
598	Princeton	235.19		157.59	
599	Promise City	187.66	101.88		
600	Protivin	148.40	422.56		24.92
601	Pulaski	141.80		268.60	11.15
602	Quasqueton	109.16		285.34	
603	Quimby	312.72	576.81	84.85	15.60
604	Radcliffe	445.50	2,429.00	1,206.00	
605	Rake	879.79		17.43	
606	Ralston	142.00		25.00	
607	Randalia	21.00			
608	Randolph	247.78	3,887.27	245.05	
609	Rathbun	128.26		35.00	
610	Readlyn	451.84	588.32	629.00	15.00
611	Reasnor	132.75		8.00	
612	Redding	10.10	37.50		
613	Redfield	1,321.17	21,832.22	578.02	22.15
614	Reinbeck	1,008.05	6,340.36	1,380.75	68.45
615	Rembrandt	280.51	3,823.70	478.30	20.00
616	Remsen	863.37	3,964.29	888.76	630.25
617	Renwick	320.59	5,573.05	122.00	
618	Riceville	675.98	1,569.28	549.50	156.70
619	Richland	7,127.01			
620	Ricketts	1,873.89	410.23	374.00	
621	Ridgeway	110.27	56.35	74.00	50.00
622	Rinard		19.71		
623	Ringsted	572.28	1,356.02	2,238.97	
624	Rippey	424.18	844.52	352.98	30.00
625	Riverside	289.97	276.96	162.46	
626	Riverton	442.57	275.40	286.38	31.00
627	Robins	61.00	1.50		
628	Rock Falls	55.80		48.00	
629	Rockford	3,065.72	1,316.40	38.00	90.49
630	Rock Valley	3,390.63	3,572.36	1,114.00	1,250.46
631	Rockwell	706.54	1,246.08	1,254.91	
632	Rodman	184.59			10.00
633	Rodney	106.00	380.00	225.55	
634	Roland	750.20	13,251.90	719.25	85.82
635	Rolfe	736.65	2,269.92	1,391.13	263.75
636	Rome	136.21			
637	Rose Hill	284.19		3.25	
638	Rossie	7.60	872.85	83.29	
639	Rowan	95.01		119.00	40.50
640	Rowley	39.90		265.93	
641	Royal	316.15	4,993.43	549.65	
642	Rudd	2,193.34	958.55	425.00	
643	Runnells	111.90	519.24	46.80	10.50
644	Russell	302.15	343.03	90.26	5.35
645	Ruthven	508.13	1,860.77	990.00	379.18
646	Rutland	21.47		240.26	
647	Ryan	349.33	1,004.35	648.73	
648	St. Ansgar	1,023.81	2,675.05	941.00	197.06
649	St. Anthony	49.62		147.60	
650	St. Charles	140.57	73.27	203.90	5.00
651	St. Lucas	9.00			
652	St. Mary's	1.75			
653	St. Olaf	97.75	756.48		
654	St. Paul (Rfd. West Point)	129.43			
655	Sabula	2,027.58	8,469.47	970.00	
656	Salem	283.18	171.70	213.00	
657	Salix	159.78	634.55	600.00	
658	Sanborn	791.98	4,273.22	1,284.22	593.05
659	Sandyville (Via Milo Rfd.)				

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
7,284.66	375.94		15,061.58		3,831.65	18,893.23	594
746.25	1,130.00	31.50	6,803.37	299.57	3,238.10	10,341.04	595
1,371.88	6,156.58	40.49	19,910.08	774.95		20,685.03	596
3,120.63	453.36	5,071.20	14,102.61	4,195.22	13,166.18	31,464.01	597
2,674.36			3,067.14		110.08	3,177.22	598
522.29	675.00		1,486.83		442.48	1,929.31	599
1,021.87	246.35	220.00	2,084.10		235.74	2,319.84	600
1,397.72			1,819.27		2,047.77	3,867.04	601
902.76	235.00		1,532.26		456.96	1,989.22	602
892.90	8,061.85		9,944.73		8,267.06	18,211.79	603
649.73	908.00	12.16	5,650.39		1,637.83	7,288.22	604
2,599.31	385.00	168.88	4,050.41	3,213.02	2,767.37	10,030.80	605
1,966.95			2,133.95			2,133.95	606
377.86			398.86		555.16	954.02	607
2,062.05	613.16	2,591.39	9,646.70		3,834.75	13,481.45	608
370.70			533.96		115.25	649.21	609
5,052.79	1,055.00		7,791.95	173.75	1,853.33	9,819.03	610
887.84		8.00	1,036.59		510.56	1,547.15	611
1,056.11			1,103.71		188.08	1,241.79	612
764.71	11,085.40	496.22	36,099.89	1,622.02	3,891.98	41,613.89	613
8,267.39	6,231.51	7,622.69	30,919.20		721.62	31,640.82	614
1,178.32	125.91	113.11	6,019.85	16.32	3,531.85	9,568.92	615
4,151.84			10,498.01		5,173.78	15,671.79	616
218.33	3,177.23	5,634.89	15,046.09	6,412.11	1,346.13	22,804.33	617
1,428.07	2,315.28	400.00	7,094.81	7,646.36	2,622.16	17,363.33	618
		289.01	7,416.02	3,486.28	425.75	11,328.05	619
547.35	690.75		3,896.22		812.00	4,708.22	620
1,658.05	814.80		2,763.47		7,430.63	10,194.10	621
203.41			223.12		529.45	752.57	622
2,738.16	1,025.00		7,930.43		7,808.72	15,739.15	623
982.33	2,093.18		4,727.19		4,201.07	8,928.26	624
2,126.16	7,337.31	179.68	10,372.54		49.14	10,421.68	625
1,357.31			2,392.66		2,423.66	4,816.32	626
647.28			709.78		258.37	968.15	627
16.88			120.68		192.16	312.84	628
1,684.16	3,828.00	39.20	10,081.97	625.00	23,256.09	33,963.06	629
2,145.45	252.92		11,725.82		4,900.97	16,626.79	630
1,800.73	1,762.75		6,771.01		3,107.07	9,878.08	631
1,194.84			1,389.43		296.01	1,685.44	632
481.13	332.00	25.60	1,550.28		2,867.56	4,417.84	633
1,788.19	4,533.67	126.00	21,255.03	3,000.00	14,972.43	39,227.46	634
4,145.99	2,358.68	3,935.26	15,101.38	369.57	3,889.22	19,300.17	635
124.49		.80	261.50		37.95	299.45	636
543.73	1,123.54		1,954.71		177.84	2,132.55	637
227.20	125.00		1,315.94		1,866.14	3,182.08	638
648.83		7.50	910.84	280.81	443.64	1,035.29	639
505.47			811.30		51.17	862.47	640
548.74	624.69		7,032.66		2,947.11	9,979.77	641
2,030.98	3,770.56		9,378.43		5,872.57	15,251.00	642
537.25	770.00	25.00	2,020.69	710.27	1,747.27	4,478.23	643
33,477.92			34,218.71		1,097.92	35,316.63	644
1,422.52	5,990.72	41.69	11,193.01		6,265.30	17,458.31	645
1,117.79		140.00	1,519.52		1,447.87	2,967.39	646
893.17	1,511.28	12.41	4,419.27		2,737.99	7,157.26	647
2,880.71	7,639.06		15,356.69	92.00	6,795.95	22,244.64	648
504.22			701.44		194.54	895.98	649
1,645.73			2,068.47		351.56	2,420.03	650
475.68			484.68			484.68	651
565.37			567.12		12.31	579.43	652
410.77			1,265.00		2,596.29	3,861.29	653
155.46			284.89		243.75	528.64	654
1,022.45		37.35	12,526.75		5,675.64	18,202.39	655
2,674.92			3,342.80		62.78	3,405.58	656
1,645.19	857.50		3,897.02		438.10	4,335.12	657
2,610.15	17,313.94	4,776.95	31,643.51	5,070.30	8,782.80	45,496.61	658
							659

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
660	Scarville	48.00	15.00	100.43	
661	Schaller	2,190.70	2,390.14	84.53	59.25
662	Schleswig	1,703.21	1,187.86	1,563.27	492.48
663	Scranton	93.70	3,656.58	1,069.89	
664	Searsboro	209.19		11.45	9.00
665	Sergeant Bluff	207.34	5,683.00	68.00	
666	Shambaugh	241.87	156.56	51.55	
667	Shannon City	196.45	110.00	190.10	
668	Sharpsburg	252.73			
669	Sheffield	3,174.47	2,984.54	1,590.65	173.90
670	Shelby	562.15	659.81	1,204.03	149.37
671	Sheldahl	66.32	155.99	48.00	
672	Shell Rock	596.72	1,376.77	395.26	113.52
673	Shellsburg	318.15	2,281.82	173.21	10.00
674	Sibley	3,338.60	68,822.06	1,666.90	669.28
675	Sidney	2,300.44	4,550.74	621.51	85.10
676	Silver City	248.53	756.93	154.31	21.90
677	Sioux Center	789.13	3,203.11	1,418.27	1,066.28
678	Sioux Rapids	2,071.63	4,195.59	254.73	8.90
679	Slater	394.12	1,327.42	605.36	51.00
680	Sloan	40.00	866.59	801.14	
681	Smithland	541.80	1,638.95		54.30
682	Soldier	211.45	4,193.82	426.97	
683	Solon	1,178.03	704.65	933.10	16.00
684	Somers	31.75	34.16		
685	South English	148.00	75.07	71.00	
686	Spillville	134.24	583.75		
687	Spirit Lake	4,051.08	6,372.98	2,865.81	1,121.25
688	Spragueville	105.10	7.76	50.00	
689	Springbrook	123.65		25.00	
690	Spring Hill	84.04			15.00
691	Springville	496.17	240.15	634.13	
692	Stacyville	263.60	754.51	766.50	
693	Stanhope	188.45	1,121.09	132.00	
694	Stanley	86.15		20.00	
695	Stanton	1,080.00	1,407.93	509.45	
696	Stanwood	473.85	1,441.29	241.81	
697	State Center	1,978.36	26,843.11	2,095.16	198.30
698	Steamboat Rock	142.87	40.11	98.85	25.00
699	Stockport	317.24		25.78	22.50
700	Stockton	156.48		2.50	
701	Story City	1,426.65	50,904.76	1,281.87	1,756.22
702	Stout	524.68		25.00	
703	Stratford	5,261.51	7,775.00	16.00	232.43
704	Strawberry Point	555.07	16,587.09	949.03	339.78
705	Struble	452.73		180.00	
706	Sully	1,874.52	458.34	173.75	
707	Sumner	2,425.12	8,164.35	685.45	1,286.62
708	Superior	191.89	2,224.89	165.60	
709	Sutherland	844.08	15,471.08	1,269.35	4,486.22
710	Swalesdale	276.19	80.00	228.78	16.00
711	Swan	177.09		5.00	
712	Swea City	923.71	1,180.73	426.02	287.49
713	Tabor	997.39	3,545.35	927.12	438.15
714	Templeton	789.96	1,186.77	322.35	12.00
715	Tennant	765.88	535.69	48.80	
716	Terril	852.84	2,842.70	200.00	
717	Thayer	407.16			
718	Thompson	447.12	1,269.86	1,093.25	16.50
719	Thor	258.03	40.00	117.52	
720	Thornburg	75.96			
721	Thornton	348.43	35.00	304.63	10.00
722	Thurman	566.51	71.83	212.35	
723	Tiffin	43.30		10.00	
724	Tingley	156.90	489.91	134.10	12.00
725	Tiptonka	136.70		212.32	20.00

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
340.68	688.10	50.05	1,242.20	850.00	390.97	2,483.23	660
1,250.48	1,566.31	991.00	8,532.41		14,168.14	22,700.55	661
5,502.86	6,424.12		16,873.80		15,512.00	32,385.80	662
2,439.10	55.00		7,314.27		1,595.49	8,909.76	663
298.36			528.00		449.17	977.17	664
1,394.59	2,450.00		9,802.93	255.76	5,334.48	15,393.17	665
834.17		332.35	1,616.50		1,027.16	2,643.66	666
1,414.85	500.00	4.03	2,415.43	1.05		2,416.48	667
692.73	761.56		1,707.02		1,180.89	2,887.91	668
5,526.62	5,107.44		18,557.62		7,970.55	26,528.17	669
1,434.23	20,106.14		24,115.73	857.40	16,278.10	41,251.23	670
1,365.59			1,635.90		1,827.01	3,462.91	671
2,532.92		1,336.75	6,351.94	6,613.29	3,004.58	15,969.81	672
2,222.47		121.14	5,126.79	2,007.60	648.14	7,782.53	673
5,968.33	46,629.57	3,646.99	130,741.73	56.25	22,813.05	153,611.03	674
2,738.95	19,847.88		30,144.62	4,453.92	10,327.64	44,926.18	675
788.79		38.20	2,008.66		1,553.70	3,562.36	676
18,860.24	22,200.64	156.80	47,694.47	1,644.84	5,008.72	54,348.03	677
8,013.45	1,890.74	276.42	11,711.46	1,239.11	4,449.30	17,399.87	678
1,222.72	964.27		4,564.89	68.95	4,316.50	8,950.34	679
1,893.84	9,625.00		13,226.57		4,187.30	17,413.87	680
505.42	247.50		2,987.97		702.88	3,690.85	681
2,400.70	1,704.05		8,936.99		1,856.52	10,793.51	682
3,969.50			6,801.28		3,038.90	9,840.18	683
886.28	300.00		1,252.19		1,915.19	3,167.38	684
1,291.80			1,585.87		263.50	1,849.37	685
756.21	465.00	47.35	1,986.55	4.28	1,291.60	3,282.43	686
11,334.62	26,616.72	3,065.00	55,427.46	1,197.84	45,359.64	101,984.94	687
629.53	185.50		977.89		232.10	1,209.99	688
154.08			302.73		58.39	361.12	689
253.43			352.47		159.47	511.94	690
3,567.69			4,938.14		1,597.77	6,535.91	691
1,676.65	871.25		4,332.51		3,565.00	7,897.51	692
996.14	7,984.11	1,668.26	12,090.05		3,194.48	15,284.53	693
705.18			811.33		1,658.55	2,469.88	694
1,440.73	17,703.66		22,141.77		9,084.20	31,225.97	695
2,647.31			4,804.26	980.97	131.74	5,916.97	696
16,602.09	3,237.77	683.65	51,638.44	208.79	24,480.94	76,328.17	697
854.88			1,161.71		522.98	1,684.69	698
1,308.11	5.00	38.20	1,716.83	400.00	21.41	2,138.24	699
295.58			454.56		471.55	926.11	700
3,393.25	7,649.75	45.77	66,458.27	2,335.64	47,261.90	116,055.81	701
1,436.04	857.50		2,843.22		7,042.88	9,886.10	702
1,481.18	12,316.36	1,235.32	28,317.80	2,000.00	3,724.49	34,042.29	703
1,214.18	15,112.03		34,757.18	317.39	14,053.03	49,127.60	704
432.05		104.28	1,169.06	1,612.85	163.47	2,945.38	705
3,261.07	736.75	142.60	6,647.03		9,399.30	16,046.33	706
4,539.71	14,722.18	105.00	31,928.43	2,400.00	19,446.65	53,775.08	707
579.85	810.00		3,972.23		4,967.53	8,939.76	708
3,567.09	2,873.92		28,511.74	20.00	7,270.10	35,801.84	709
355.59			956.56		268.40	1,224.96	710
324.40			506.49		393.53	900.02	711
2,913.02	10,894.94		16,625.91	1,529.12	7,991.88	26,146.91	712
2,405.54	16,050.16		24,363.71	1,332.15	19,072.14	44,768.00	713
994.60	420.00		3,725.68		3,304.11	7,029.79	714
49.00	162.50		1,561.87		2,491.84	4,053.71	715
1,231.41	1,407.50	43.51	6,577.96	1,897.26	4,662.10	13,137.32	716
270.00			677.16		92.68	769.84	717
2,871.92	3,330.65		9,029.30		6,401.52	15,430.82	718
826.75	262.75		1,505.05		1,145.43	2,650.48	719
806.88			882.84		1,200.49	2,083.33	720
999.04	213.03		1,910.13	51.75	5,019.99	6,981.87	721
512.69			1,363.38	1.56	1,185.22	2,550.16	722
1,367.74			1,421.04		54.84	1,475.88	723
1,821.50			2,614.41	.50	922.59	3,537.50	724
3,493.06			3,862.08		1,058.50	4,920.58	725

REPORT OF MUNICIPAL FINANCES

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
726	Toronto	200.50			
727	Traer	834.23	65,328.06	2,672.62	123.13
728	Treynor	109.43		447.30	
729	Tripoli	1,513.46	4,347.53	1,454.49	1,001.53
730	Truesdale	113.09	1,533.70	80.00	97.33
731	Truro	113.00	107.15	90.00	
732	Turin	223.81	205.20	170.25	
733	Udell	150.65			
734	Underwood	292.71	839.22		
735	Union	610.52	2,989.04	660.00	483.70
736	Unionville	243.01	122.21		
737	University Park	118.97		8.75	778.55
738	Urbana	1,092.94	2,660.72	191.59	
739	Urbandale (Des Moines Rfd. No.1)	363.24		14.00	137.25
740	Ute	3,374.76	1,336.29	367.95	
741	Vall	55.12	725.27	1,804.40	238.03
742	Valeria	109.57		11.39	
743	Van Horn	450.45	1,696.17	231.00	
744	Van Meter	288.11	53.23	143.36	15.55
745	Van Wert	136.29	6.50	73.30	
746	Varina	427.04	6,529.96	438.89	20.45
747	Victor	321.84	2,181.77	815.80	
748	Vincent	171.99		106.00	85.83
749	Vining	50.90			
750	Volga City	225.39	255.59	131.93	
751	Wadena	161.65	81.41	55.00	
752	Walcott	282.59	959.27	1,391.69	451.85
753	Walker	220.75	1,062.41	128.30	14.00
754	Wallingford	77.05		148.00	
755	Wall Lake	1,322.91	10,677.52	1,344.00	
756	Walnut	1,140.01	11,921.68	1,409.59	68.70
757	Wapello	697.24	5,182.14	1,070.80	403.57
758	Washta	920.86	779.89	160.00	44.00
759	Waterville	71.86	77.50		
760	Waucoma	276.09	330.83	501.57	
761	Waukee	1,999.85	7,498.59		
762	Wayland	500.25	244.64	156.00	
763	Webb	240.60		11.90	
764	Webster	336.73			
765	Weldon	151.15		26.00	
766	Wellman	879.81	2,963.98	790.00	1,390.21
767	Wellsburg	588.49	1,327.06	431.60	1,022.48
768	Welton	325.00			
769	Wesley	265.79	2,499.56	633.64	
770	West Bend	614.11	19,395.56	469.96	
771	West Branch	1,855.51	3,949.57	410.85	134.40
772	West Burlington	1,219.71	4,057.39	497.03	120.81
773	West Chester	130.94	50.00	61.50	50.00
774	Westfield	381.35	1,914.84	12.50	3.35
775	Westgate	252.21	1,347.76	283.47	
776	West Liberty	1,215.29	31,290.55	2,251.35	858.83
777	West Mitchell (P. O. Mitchell)	47.78			
778	Westphalia				
779	West Okoboji (P. O. Milford)	926.45			
780	West Point	708.07	5,903.05	394.60	5.00
781	West Side	309.61	625.28	987.50	1,230.00
782	West Union	996.09	7,901.59	1,999.53	36.67
783	Wheatland	355.70	1,324.03	317.22	5.00
784	Whiting	2,313.82	12,527.21	5,293.91	
785	Whittemore	680.85	10,491.68	463.23	9.85
786	Whitten	131.22	18.10	85.50	
787	Willey (Carroll P. O.)	52.65			
788	Williams	735.69	2,764.30	825.34	16.20
789	Williamsburg	2,685.81	4,594.81	3,148.53	3,152.27
790	Williamson	137.32		40.00	
791	Wilton Junction	6,467.08	15,578.06	304.72	163.00

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
624.63			825.13		616.20	1,441.33	726
2,555.53	6,151.25		77,664.82	1,667.60	24,610.73	103,943.21	727
760.80	715.89	1,228.53	3,261.95		7,130.80	10,392.75	728
5,147.26	1,775.00		15,239.27		2,503.37	17,742.64	729
264.53	75.00		2,163.65		642.40	2,806.05	730
1,504.94		57.41	1,872.50	124.00	1,715.02	3,711.52	731
234.45			833.71		952.16	1,785.87	732
467.54	532.10		1,150.29		719.70	1,869.99	733
717.18	1,050.00	400.00	3,299.11	4,000.00	1,367.16	8,666.27	734
2,311.86	734.84	.04	7,790.00	34.73	10,906.79	18,731.52	735
1,195.94	22.92		1,584.08		401.81	1,985.89	736
605.06			1,511.33	143.10	521.86	2,176.29	737
503.94	1,441.45		5,890.64		3,893.11	9,783.75	738
2,481.55	2,165.00	333.00	5,494.04		836.16	6,330.20	739
1,976.75	10,209.23		17,264.98	244.05	10,500.90	28,009.93	740
3,225.19	3,321.51		9,369.49		952.83	10,322.32	741
188.43	2,437.63	2,426.29	5,173.31		1,449.26	6,622.57	742
4,215.24	2,337.80		8,930.66		8,077.14	17,007.80	743
916.57		24.15	1,440.97	500.00	338.07	2,279.04	744
1,419.44			1,635.53		1,687.60	3,323.13	745
838.89	570.00	93.03	8,918.26		3,258.74	12,177.00	746
4,470.03	1,821.25	30.90	9,641.59	745.60	2,010.05	12,397.24	747
1,820.47	1,556.37		3,740.66	1.00	9,582.97	13,324.63	748
1,770.31			1,821.21		419.29	2,240.50	749
2,401.62			3,014.53		1,436.90	4,451.43	750
902.93		9.13	1,210.12	154.47	74.80	1,439.39	751
2,502.28			5,587.68		2,593.92	8,181.60	752
1,014.72		565.79	3,005.97	1,455.01	3,297.70	7,758.68	753
492.60		27.93	745.58		3,667.47	4,413.05	754
3,505.77	5,032.93	2,500.00	24,383.13		23,283.62	47,666.75	755
6,789.67	16,076.71		37,406.36		6,873.42	44,279.78	756
2,219.32	2,297.50	329.12	12,199.69	7,485.42	6,418.74	26,103.85	757
2,800.95	7,487.66		12,193.36	1.75	10,021.80	22,216.91	758
1,024.34	544.00		1,717.70		601.28	2,318.98	759
1,743.66	45.00	79.00	2,976.15	2,000.00	535.72	5,511.87	760
129.21	693.61	47.25	10,368.51	450.00	24,438.96	35,257.47	761
2,781.15		32.50	3,714.54		2,654.91	6,369.45	762
1,740.83			1,993.33		2,122.93	4,116.26	763
518.10			854.83		429.67	1,284.50	764
625.92			803.07	9.75	876.00	1,688.82	765
15,559.48			21,583.48			21,583.48	766
2,752.20	12,139.12		18,260.95	146.00	4,425.61	22,832.56	767
519.16			844.16		1,611.50	2,455.66	768
1,440.32	5,995.49	75.30	10,910.10		2,402.88	13,312.98	769
1,313.96	932.96		22,726.55	1.00	993.61	23,721.16	770
4,835.47	2,508.41	442.06	14,136.27		6,569.32	20,705.59	771
1,695.80	2,178.00		9,768.74		2,504.37	12,273.11	772
1,673.08			1,965.52	226.60	394.35	2,586.47	773
231.41	300.75	35.00	2,879.20		2,102.16	4,981.36	774
398.46	1,290.00	5.40	3,577.30		257.54	3,834.84	775
2,926.21	2,691.55		41,233.78		26,564.25	67,798.03	776
600.20			647.98		111.01	758.99	777
358.46			358.46		287.36	645.82	778
862.35		230.56	2,019.36	392.65	274.67	2,686.68	779
1,073.89	1,867.87	84.75	10,037.23	1,320.00	14,958.46	26,315.69	780
2,461.23	367.50	116.23	6,097.35	80.00	3,807.16	9,984.51	781
4,139.68	18,941.46	100.00	34,115.02	2,586.11	30,167.00	66,868.13	782
2,612.45			4,614.40	247.95	5,401.81	10,264.16	783
2,064.21	5,180.80	1,445.45	28,825.40	500.00	13,040.48	42,365.88	784
975.51	2,722.36	.50	15,343.98	3.00	2,455.92	17,802.90	785
1,426.40			1,661.22		808.56	2,469.78	786
37.40			90.05		971.96	1,062.01	787
1,597.40	8,710.75	3,113.97	17,763.65		3,531.36	21,295.01	788
10,366.72	29,924.40	599.74	54,472.28		37,119.02	91,591.30	789
379.14			556.46	1,356.41	190.09	2,102.96	790
3,261.41			25,774.27	196.36	2,589.42	28,560.05	791

REPORT OF MUNICIPAL FINANCES

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
792	Winfield.....	1,034.00	4,221.54	.85	
793	Winthrop.....	1,267.70	9,685.31		
794	Wlota.....	138.22		3.00	5.00
795	Woden.....	42.28		60.00	15.00
796	Woodbine.....	4,024.80	4,518.57	1,734.50	
797	Woodburn.....	148.06	172.91	75.00	
798	Woodward.....	948.68	2,359.20	868.99	34.00
799	Woolstock.....	262.56	3,882.94	342.76	
800	Worthington.....	118.50		566.12	
801	Wyoming.....	294.22	2,872.67	311.95	
802	Yale.....	281.44	791.55	361.85	
803	Yetter.....	125.00			
804	Yorktown.....	610.91	28.45	37.25	
805	Zearing.....	532.88	1,574.86	50.76	
806	Zwingle.....	59.69		111.05	

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
162.44	21,340.88		26,759.71	3,993.92	6,287.48	37,041.11	792
	847.50		11,800.51		1,236.06	13,036.57	793
342.40	923.75	473.35	1,885.72		3,130.98	5,016.70	794
533.92	408.00	103.00	1,162.20	1,400.00	134.20	2,696.40	795
1,273.78	23,870.00		35,421.65		33,376.98	68,798.63	796
1,304.92			1,700.89		435.36	2,136.25	797
2,131.85	2,824.31	12.77	9,179.80		2,663.40	11,843.20	798
2,081.23	1,039.75	382.14	7,991.38		5,746.70	13,738.08	799
933.70		105.67	1,723.99		1,028.42	2,752.41	800
2,199.67	625.78	831.05	7,135.34	463.91	1,721.65	9,320.90	801
2,467.84	2,634.08		7,536.76		7,015.94	14,552.70	802
579.88			704.88		457.89	1,162.77	803
606.76	150.00		1,433.37	242.44	2,607.37	4,283.18	804
2,146.96	3,070.00		7,375.46		2,085.73	9,461.19	805
534.32			705.06		1,187.83	1,892.89	806

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
	Grand total	\$ 4,228,955.35	\$ 3,468,288.18	\$ 97,321.66	\$ 286,181.82
1	Ackley	18,000.00	20,455.00		6,979.21
2	Ackworth	2,000.00			
3	Adair	8,000.00	2,500.00		2.50
4	Adel	1,000.00	28,200.00		
5	Afton	2,300.00	16,000.00		
6	Agency				
7	Ainsworth		4,500.00		
8	Akron		46,500.00		3,135.50
9	Albert City		22,700.00		
10	Albion				
11	Alburnett				
12	Alden	16,850.00			5.35
13	Alexander		3,500.00		
14	Allerton	500.00			1,633.09
15	Allison	6,000.00	6,000.00		
16	Alta	30,000.00			
17	Alta Vista				
18	Alton	22,500.00			5.50
19	Altoona	3,000.00			
20	Alvord		7,500.00		
21	Andover				
22	Andrew				
23	Anita	63,220.00	3,000.00		3,130.16
24	Ankeny	17,000.00			
25	Anthon	4,600.00	15,500.00		1,000.00
26	Aplington		13,000.00		
27	Arcadia	5,900.00			
28	Archer				180.00
29	Aredale				
30	Arion	1,000.00			
31	Arispe		2,000.00		588.95
32	Arlington		18,500.00		
33	Armstrong	6,400.00	18,000.00		
34	Arnolds Park	13,400.00	24,500.00		920.00
35	Arthur				
36	Ashton				
37	Aspinwall		1,500.00		
38	Atalissa				
39	Athelstan				
40	Atkins	3,000.00			
41	Auburn		31,400.00		
42	Aurelia		3,000.00	5,500.00	1,888.22
43	Aurora			250.00	
44	Avoca	15,000.00	12,252.74		
45	Ayrshire	23,200.00			8,236.48
46	Badger		11,000.00		
47	Bagley	11,500.00	3,000.00		128.88
48	Bailey				
49	Baldwin				
50	Bancroft	14,600.00	13,500.00		
51	Barnes City		1,000.00		
52	Barnum				
53	Bassett		1,600.00		
54	Batavia				2,458.79
55	Battle Creek	32,800.00			
56	Baxter	11,500.00	5,000.00		
57	Bayard		13,800.00		
58	Beacon				
59	Beaconsfield		3,500.00		
60	Beaman				1,416.78
61	Beaver	6,000.00			
62	Bellevue				
63	Belmond	8,000.00	9,000.00		
64	Bennett				
65	Benton				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
\$ 92,500.00	\$ 264,993.40	\$ 8,438,240.41	\$ 2,559,217.87	\$ 222,960.42	\$ 114,857.75	\$ 2,897,036.04	
		45,434.21		41,525.77	60,200.00	101,725.77	1
		2,000.00					2
		10,502.50	7,600.00			7,600.00	3
	6,500.00	35,700.00	6,500.00			6,500.00	4
		18,300.00					5
							6
		4,500.00					7
		49,635.50					8
		22,700.00					9
							10
							11
		16,855.35	14,100.00			14,100.00	12
	1,100.00	4,600.00					13
		2,133.09					14
		12,000.00	16,300.00	153.93		16,453.93	15
		30,000.00					16
							17
		22,505.50					18
		3,000.00					19
		7,500.00					20
							21
							22
		69,350.16	57,500.00			57,500.00	23
		17,000.00					24
		21,100.00					25
		13,000.00					26
		5,900.00					27
		180.00					28
							29
		1,000.00					30
		2,588.95					31
		18,500.00	7,081.00			7,081.00	32
		24,400.00					33
		38,820.00	30,763.98			30,763.98	34
							35
							36
		1,500.00					37
							38
							39
		3,000.00					40
		31,400.00					41
		10,388.22	5,000.00			5,000.00	42
		250.00					43
		27,252.74	15,400.72			15,400.72	44
		31,436.48					45
		11,000.00					46
		14,628.88					47
							48
		28,100.00	30,000.00			30,000.00	49
		1,000.00					50
							51
							52
		1,600.00					53
		2,458.79		648.84		648.84	54
		32,800.00	85,000.00			85,000.00	55
		16,500.00					56
		13,800.00					57
							58
		3,500.00					59
		1,416.78					60
		6,000.00					61
							62
		17,000.00					63
							64
							65

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
66	Berkley				
67	Bernard				
68	Bertram, Via Cedar Rapids R. F. D. 4				
69	Bevington				
70	Birmingham				131.44
71	Blairsburg				1,344.47
72	Blairstown	3,000.00	6,500.00	10,000.00	105.05
73	Blakesburg				
74	Blanchard		1,000.00		414.16
75	Blencoe				
76	Blockton		8,000.00		
77	Blue Grass	2,100.00			27.00
78	Bode	7,500.00			
79	Bonaparte			520.11	
80	Bondurant	1,000.00			
81	Bouton				
82	Boxholm				1,509.48
83	Boyden		11,200.00		
84	Braddyville			400.00	
85	Bradgate	10,000.00			
86	Brandon		19,300.00		
87	Brayton				
88	Breda	5,600.00			
89	Bridgewater				
90	Brighton	44,000.00			
91	Bristow	15,000.00	2,500.00		
92	Britt	31,500.00			
93	Brooklyn	37,000.00			771.05
94	Brunsville		4,000.00		
95	Buckeye	2,250.00			1,895.38
96	Buck Grove				
97	Buffalo		500.00		
98	Buffalo Center	11,400.00			1,500.00
99	Burt	13,000.00	11,000.00		243.59
100	Bussey				
101	Calamus				
102	Callender		10,500.00		
103	Calmar	8,300.00	24,251.73		
104	Calumet				1,541.00
105	Camanche				
106	Cambridge	5,400.00	10,000.00		58.49
107	Cantril				51.07
108	Carbon				
109	Carlisle				
110	Carpenter	7,900.00			
111	Carson		10,500.00		
112	Cascade	33,100.00	16,000.00		2,545.10
113	Casey		8,000.00		900.00
114	Castalia		2,000.00		
115	Castana	3,000.00	5,500.00		
116	Castle Hill (Rfd. Waterloo)	2,500.00			
117	Cedar Heights (Rfd. Waterloo)	4,800.00			1,217.94
118	Center Junction	2,250.00			
119	Center Point		7,000.00		
120	Central City	9,000.00	10,000.00		
121	Charlotte		9,000.00		
122	Charter Oak		33,000.00		
123	Chatsworth				
124	Chelsea	5,000.00			
125	Chester				
126	Chilliothe				
127	Churdan	28,500.00			
128	Cincinnati				1,519.35
129	Clare				
130	Clarence	6,500.00			
131	Clarksville	3,500.00		9,000.00	5,500.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							66
							67
							68
		131.44					69
		1,344.47					70
	5,500.00	25,105.05		585.48		585.48	71
							72
		1,414.16					73
							74
		8,000.00		586.50		586.50	75
		2,127.00					76
		7,500.00	500.00			500.00	77
		520.11					78
		1,000.00					79
							80
		1,509.48					81
		11,200.00					82
		400.00					83
		10,000.00					84
		19,300.00	7,700.00			7,700.00	85
							86
		5,600.00					87
							88
		44,000.00					89
		17,500.00					90
		31,500.00					91
		37,771.05					92
		4,000.00					93
		4,145.38					94
							95
		500.00					96
		12,900.00					97
		24,243.59					98
							99
							100
		10,500.00		2,116.98		2,116.98	101
		32,551.73	17,681.75		985.00	18,666.75	102
		1,541.00					103
							104
		15,458.49					105
		51.07					106
							107
		7,900.00					108
		10,500.00					109
		51,645.10	24,000.00			24,000.00	110
		8,900.00					111
		2,000.00					112
	5,500.00	14,000.00					113
		2,500.00	3,300.00			3,300.00	114
		6,017.94	51,500.00			51,500.00	115
		2,250.00					116
		7,000.00					117
		19,000.00	7,642.49			7,642.49	118
		9,000.00					119
		33,000.00					120
							121
		5,000.00					122
							123
							124
		28,500.00					125
		1,519.35					126
							127
		6,500.00	14,427.79			14,427.79	128
		18,000.00	6,109.02			6,109.02	129
							130
							131

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
132	Clayton				
133	Clearfield	5,000.00			
134	Cleghorn				
135	Clemons				
136	Clermont	6,000.00	27,000.00		
137	Clio				
138	Clover Hill (Via Valley Jet.)				
139	Clutier		6,500.00		
140	Coburg				335.80
141	Coggon	2,500.00			
142	Coin		17,400.00		
143	Colesburg				
144	College Springs				
145	Collins	16,000.00			
146	Colo			13,000.00	
147	Columbus City				
148	Columbus Junction	3,000.00	26,000.00		
149	Colwell	3,000.00			
150	Conesville				
151	Conrad				
152	Conway				
153	Coon Rapids	32,500.00			5.23
154	Coppock				
155	Coralville (Via Iowa City)	4,100.00			
156	Correctionville	12,750.00			
157	Corwith	3,600.00	15,500.00		500.00
158	Corydon	40,611.16	99,900.00		2,617.90
159	Cotter				
160	Coulter	16,500.00			
161	Craig		7,500.00		
162	Crawfordsville	13,500.00			
163	Cromwell				
164	Crystal Lake	1,200.00			
165	Cumberland				
166	Cumming				
167	Curlew	3,500.00			
168	Cushing				
169	Cylinder		3,500.00		
170	Dakota City	3,000.00	6,500.00		
171	Dallas	500.00			
172	Dallas Center	11,200.00			
173	Dana				
174	Danbury	17,200.00	5,800.00		
175	Danville				2,300.00
176	Davis City	11,000.00			
177	Dawson	5,000.00			
178	Dayton		33,000.00		65.66
179	Decatur City				
180	Dedham	4,000.00			.20
181	Deep River	15,000.00	3,500.00		
182	Defiance				
183	Delaware				
184	Delhi				
185	Delmar		19,000.00		
186	Deloit		10,000.00		
187	Delphos				
188	Delta				
189	Denver	7,659.00			
190	Derby				
191	De Soto				
192	Dexter	8,500.00	44,200.00		79.64
193	Diagonal		27,000.00		4,879.00
194	Dickens	1,500.00			
195	Dike	1,500.00			
196	Dixon	4,000.00			
197	Dolliver	4,000.00			2.85
198	Donahue		3,000.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		5,000.00					132
							133
		33,000.00					134
							135
							136
							137
		6,500.00					138
		335.80					139
		2,500.00					140
		17,400.00					141
							142
							143
		16,000.00					144
		13,000.00					145
			1,367.71			1,367.71	146
		29,000.00	25,000.00			25,000.00	147
		3,000.00					148
							149
							150
			4,500.00			4,500.00	151
		32,505.23					152
							153
		4,100.00					154
		12,750.00	28,500.00			28,500.00	155
		19,600.00	19,500.00			19,500.00	156
		143,129.06					157
							158
		16,500.00					159
		7,500.00					160
		13,500.00					161
							162
		1,200.00					163
							164
							165
		3,500.00					166
			4,300.00			4,300.00	167
		3,500.00					168
		9,500.00			2,400.00	2,400.00	169
		500.00					170
		11,200.00					171
							172
		23,000.00	71,000.00			71,000.00	173
		2,300.00					174
		11,000.00					175
		5,000.00					176
	6,000.00	39,065.66	674.39			674.39	177
							178
		4,000.20					179
		18,500.00					180
							181
							182
							183
		19,000.00					184
		10,000.00					185
							186
							187
		7,659.00					188
							189
							190
		52,779.64	12,300.00			12,300.00	191
	1,549.86	33,428.86					192
		1,500.00					193
		1,500.00					194
		4,000.00					195
		4,002.85					196
		3,000.00					197
							198

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
199	Donnan				
200	Donnellson		7,000.00		
201	Doon	14,300.00			
202	Dougherty	2,500.00			
203	Dow City		7,000.00		433.47
204	Dows	6,500.00			
205	Drakesville				784.74
206	Dumont		11,500.00		7.80
207	Duncombe	6,800.00			447.08
208	Dundee				
209	Dunkerton				
210	Dunlap	22,500.00	32,000.00		
211	Durant	24,100.00			
212	Dysart	20,500.00	6,000.00		
213	Earlham	27,000.00	4,000.00		
214	Earling	3,600.00			748.47
215	Earlville				
216	Early	13,100.00	17,000.00		1,098.76
217	Eddyville				
218	Edenville (Rhodes P. O.)		5,500.00		
219	Edgewood	24,000.00			500.00
220	Elberon				
221	Eldridge				
222	Elgin	27,900.00			5.10
223	Elkader		14,707.70		13,564.57
224	Elkhart		8,100.00		13.50
225	Elk Horn	7,000.00			
226	Elkport				500.00
227	Elliott	1,500.00	2,000.00		2,112.00
228	Ellston				
229	Elsworth		13,500.00		9.80
230	Elma	12,000.00	7,000.00		
231	Ely				
232	Emerson		23,500.00		2,072.31
233	Epworth	1,750.00	4,500.00		
234	Essex				
235	Everly	22,000.00			
236	Exira	6,000.00	18,000.00		
237	Exline				2,665.33
238	Fairbank		12,000.00		
239	Farley	11,400.00			
240	Farmersburg				
241	Farmington				777.52
242	Farnhamville		13,500.00		
243	Farragut	32,000.00			
244	Fayette	600.00	2,000.00		
245	Fenton	16,500.00			
246	Ferguson		4,000.00		75.00
247	Fertile	4,000.00			
248	Floris				
249	Floyd	14,500.00			
250	Fonda				
251	Fontanelle		17,000.00		699.00
252	Fort Atkinson				
253	Fostoria	7,500.00			33.00
254	Franklin (Via Donnellson)				
255	Fraser				
256	Fredericksburg				
257	Frederika				
258	Fredonia (Via Columbus Jct.)				
259	Fremont				270.00
260	Galt		7,000.00		
261	Galva				
262	Garber				1,072.74
263	Garden Grove	1,350.00			
264	Garnavillo				
265	Garner	30,000.00	1,500.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		7,000.00					199
		14,300.00	7,500.00			7,500.00	200
		2,500.00					201
		7,433.47	6,000.00			6,000.00	202
		6,500.00					203
		784.74					204
		11,507.80	12,400.00			12,400.00	205
	800.00	8,047.08					206
							207
							208
							209
	9,500.00	64,000.00	4,500.00			4,500.00	210
		24,100.00					211
		26,500.00					212
		31,000.00	35,854.10			35,854.10	213
		4,348.47					214
							215
		31,198.76					216
				600.00		600.00	217
		5,500.00					218
		24,500.00					219
							220
							221
		27,905.10					222
		28,272.27					223
		8,113.50					224
		7,000.00		420.52		420.52	225
		500.00					226
	2,700.00	8,312.00	2,000.00			2,000.00	227
							228
		13,509.80					229
		19,000.00					230
							231
		25,572.31					232
		6,250.00					233
			21,000.00			21,000.00	234
		22,000.00					235
		24,000.00	36,250.00		8,300.00	44,550.00	236
		2,665.33					237
		12,000.00					238
		11,400.00					239
							240
		777.52					241
		13,500.00					242
		32,000.00	6,383.96			6,383.96	243
		2,600.00					244
		16,500.00					245
		4,075.00					246
		4,000.00					247
							248
		14,500.00					249
		17,699.00					250
							251
		7,533.00					252
							253
							254
							255
							256
							257
							258
		270.00					259
		7,000.00					260
							261
		1,072.74					262
		1,350.00					263
							264
38,000.00		69,500.00	33,894.73			33,894.73	265

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
266	Garrison				
267	Garwin		19,000.00		
268	Geneva				
269	George	9,000.00			
270	Gilbert		5,500.00		
271	Gilbertville				
272	Gilman				2,164.92
273	Gilmore City		36,500.00		60.47
274	Gladbrook	11,000.00	14,500.00		
275	Glidden		8,500.00		41.95
276	Goldfield		6,000.00		
277	Goodell				627.80
278	Goose Lake		6,400.00		
279	Gowrie	3,900.00	9,500.00		27.15
280	Graettinger				
281	Grafton		8,000.00		
282	Graf				
283	Grand Junction	44,000.00			417.55
284	Grand Mound				
285	Grand River				
286	Grandview				1,000.00
287	Granger	18,000.00			
288	Grant	2,800.00			
289	Granville	10,500.00			4,326.00
290	Gravity				
291	Gray		11,500.00		455.59
292	Greeley		1,500.00		
293	Greene	11,300.00			272.51
294	Greenfield	62,000.00			
295	Green Island				
296	Greenville	4,000.00			
297	Grimes				
298	Griswold	4,000.00	2,000.00		12.00
299	Grundy Center	3,444.45			
300	Gruver				
301	Guernsey	2,500.00			
302	Guthrie Center	35,321.17			782.01
303	Guttenberg				
304	Halbur				
305	Hamilton				
306	Hancock				
307	Hanlontown	8,000.00			
308	Hansell				100.00
309	Harcourt	7,000.00			
310	Hardy		7,000.00		
311	Harper				
312	Harpers Ferry		2,450.00		
313	Harris	4,500.00			
314	Hartford		4,500.00		
315	Hartley	94,400.00			2,272.50
316	Hartwick				
317	Harvey				
318	Hastings	500.00			
319	Havelock		8,400.00		
320	Hawkeye		11,000.00		
321	Hayesville	1,600.00			
322	Hazleton				
323	Hedrick	16,500.00			
324	Henderson			600.00	
325	Hepburn				
326	Hills				
327	Hillsboro				
328	Hinton	13,434.65			
329	Holland				
330	Holstein	60,500.00			
331	Holy Cross (Via N. Buena Vista)				
332	Hopeville, via Murray				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		19,000.00					266
							267
		9,000.00	22,000.00	2,000.00		24,000.00	268
		5,500.00					269
							270
		2,164.92					271
		36,560.47	44,000.00			44,000.00	272
		25,500.00					273
	19,000.00	27,541.95		7,500.00		7,500.00	274
	12,000.00	18,000.00					275
		627.80					276
		6,400.00					277
18,000.00		31,427.15	7,400.00			7,400.00	278
							279
		8,000.00					280
							281
		44,417.55					282
							283
					11,589.29	11,589.29	284
							285
		1,000.00					286
		18,000.00					287
		2,800.00					288
		14,826.00					289
							290
		11,955.59					291
		1,500.00					292
		11,572.51	350.00			350.00	293
		62,000.00					294
							295
		4,000.00					296
							297
		6,012.00					298
		3,444.45		900.00		900.00	299
							300
		2,500.00					301
		36,103.18					302
							303
							304
							305
							306
		8,000.00					307
		100.00					308
		7,000.00					309
		7,000.00					310
							311
		2,450.00					312
		4,500.00	10,000.00			10,000.00	313
		4,500.00					314
		96,672.50	22,500.00			22,500.00	315
							316
		500.00					317
		8,400.00					318
		11,000.00					319
		1,600.00					320
							321
		16,500.00					322
		600.00					323
							324
							325
			1,200.00			1,200.00	326
		13,434.65					327
							328
		60,500.00	94,000.00			94,000.00	329
							330
							331
							332

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
333	Hopkinton	6,000.00			
334	Hornick	2,500.00	7,500.00		
335	Hospers	8,000.00	16,000.00		
336	Hubbard				
337	Hudson				
338	Hull	4,000.00	8,000.00	3,000.00	6,000.00
339	Humeston	20,500.00	22,000.00		
340	Hurstville				
341	Huxley		29,500.00		
342	Imogene				
343	Inwood	17,000.00	15,000.00		1,086.10
344	Ionia		10,000.00		
345	Ireton	10,800.00	1,500.00		
346	Irwin	4,000.00	2,000.00		502.33
347	Jackson Junction				
348	Jamaica		8,000.00		
349	Janesville			250.00	
350	Jesup	9,400.00	2,000.00		47.61
351	Jewell Jet. (P. O. Powell)	10,000.00	27,000.00		260.29
352	Joice	6,000.00			285.50
353	Jolley				
354	Kalona			1,237.50	
355	Kamrar	4,000.00			
356	Kanawha		18,500.00		127.26
357	Kellerton				
358	Kelley		6,500.00		
359	Kellogg		14,500.00		
360	Kensett				
361	Kent	3,500.00			
362	Keosauqua				
363	Keota	21,000.00			
364	Keswick				
365	Keystone	1,725.00	9,000.00		
366	Kimballton		22,500.00		
367	Kingsley	10,000.00	2,000.00		15.78
368	Kinross	1,800.00			
369	Kirkman		5,500.00		
370	Kirkville	2,600.00			
371	Kiron		3,000.00		
372	Klemme	11,000.00			
373	Knierim				
374	Lacona	11,000.00			
375	Ladora		15,000.00		
376	Lakota		2,500.00		
377	Lake Mills	46,000.00			3.50
378	Lake Park	19,000.00			
379	Lake View	7,750.00			3.48
380	Lamoni	2,015.94	39,000.00		
381	Lamont				88.58
382	Lamotte				3,390.07
383	Lanesboro				
384	Lansing	3,500.00	5,500.00		
385	La Porte City	13,000.00			500.00
386	Larchwood	1,500.00	6,500.00		
387	Larrabee	4,000.00			
388	Latimer				
389	Laurel				
390	Laurens				
391	Lawler	6,000.00			
392	Lawton	1,000.00			438.61
393	Le Claire	4,500.00			1,480.00
394	Ledyard	2,800.00			110.00
395	Le Grand	1,200.00			
396	Lehigh	12,000.00	14,000.00		
397	Leighton				900.00
398	Leland		4,000.00		
399	Lenox	36,000.00	40,500.00		5,127.86

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		6,000.00					333
		10,000.00	900.00			900.00	334
		24,000.00					335
				1,500.00		1,500.00	336
		21,000.00	6,500.00			6,500.00	337
		42,500.00	20,000.00			20,000.00	338
			5,025.06			5,025.06	339
		29,500.00					340
							341
		33,086.10					342
		10,000.00					343
		12,300.00	14,470.00			14,470.00	344
		6,502.33					345
							346
		8,000.00					347
	100.00	350.00					348
		11,447.61					349
		37,260.29	7,000.00			7,000.00	350
		6,285.50					351
							352
		1,237.50					353
		4,000.00					354
		18,627.26	7,997.91			7,997.91	355
							356
		6,500.00					357
		14,500.00					358
							359
		3,500.00					360
							361
		21,000.00					362
							363
		10,725.00					364
		22,500.00					365
		12,015.78	55,300.00			55,300.00	366
		1,800.00					367
		5,500.00					368
		2,600.00					369
		3,000.00					370
		11,000.00					371
							372
		11,000.00					373
		15,000.00					374
		2,500.00					375
		46,003.50	1,508.00			1,508.00	376
		19,000.00	13,500.00			13,500.00	377
		7,753.48					378
	10,000.00	51,015.94	22,507.23			22,507.23	379
		88.58					380
		3,390.07					381
							382
		9,000.00					383
		13,500.00	21,500.00			21,500.00	384
		8,000.00					385
		4,000.00					386
							387
							388
							389
		6,000.00					390
		1,438.61	1,000.00			1,000.00	391
		5,980.00					392
		2,910.00					393
		1,200.00					394
		26,000.00					395
		900.00					396
		4,000.00					397
		81,627.86					398
							399

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
400	Le Roy				
401	Lester	13,000.00			
402	Letts				
403	Lewis				
404	Libertyville				85.00
405	Lidderdale	10,500.00			
406	Lime Springs				
407	Lincoln		10,500.00		
408	Linden	1,900.00			
409	Lineville	9,000.00			
410	Linn Grove				
411	Lisbon	21,000.00	25,500.00		3,141.78
412	Liscomb		1,500.00		
413	Littleport				
414	Little Rock				
415	Little Sioux		8,300.00		
416	Livermore		9,500.00		
417	Lockridge				
418	Logan		25,768.75		
419	Lohrville	41,600.00	13,000.00		111.78
420	Lone Rock	10,000.00			
421	Lone Tree				
422	Long Grove	4,500.00			
423	Lorimor				
424	Lost Nation		18,400.00		
425	Lovilia				
426	Lowden		9,000.00		264.64
427	Low Moor	9,300.00			1,000.00
428	Luana				3,973.95
429	Lucas				
430	Luther				
431	Lu Verne				
432	Luxemburg (P. O. Vienna)				
433	Luzerne				
434	Lynnville				
435	Lytton	25,000.00			
436	Macedonia	2,500.00	5,000.00		
437	Macksburg				
438	Magnolia				
439	Malcolm				
440	Mallard	3,500.00			52.83
441	Maloy				
442	Malvern	30,300.00	20,000.00		
443	Manilla	30,500.00	2,000.00		2,618.25
444	Manly				
445	Manning	7,500.00	24,500.00		
446	Manson	146,647.00			
447	Mapleton	71,000.00	9,200.00		3,827.15
448	Marathon	18,550.00			
449	Marble Rock	2,500.00			
450	Marcus	4,000.00	9,500.00		
451	Marne	13,000.00			384.87
452	Marquette	11,300.00			
453	Martelle				
454	Martinsburg				
455	Martensdale	1,500.00			
456	Marysville				
457	Masonville				
458	Massena		24,000.00		1,498.76
459	Matlock				
460	Maurice	2,500.00	16,900.00		368.42
461	Maxwell		12,500.00		1.70
462	Maynard		11,000.00		1,245.00
463	Maysville (Walcott P. O.)				
464	McCallsburg	5,800.00			
465	McCausland	1,400.00			
466	McClelland	4,500.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		13,000.00					400
							401
							402
		85.00					403
		10,500.00					404
							405
		10,500.00					406
		1,900.00	1,830.93			1,830.93	407
		9,000.00					408
							409
		49,641.78	19,500.00			19,500.00	410
		1,500.00					411
			500.00			500.00	412
		8,300.00					413
		9,500.00	535.94			535.94	414
	54,500.00	80,268.75					415
		54,711.78	53,500.00			53,500.00	416
		10,000.00					417
		4,500.00					418
		18,400.00	1,200.00			1,200.00	419
							420
		9,264.64					421
		10,300.00					422
		3,973.95					423
							424
							425
							426
							427
							428
							429
							430
							431
							432
							433
		25,000.00					434
		7,500.00					435
							436
							437
							438
		3,552.83					439
							440
		50,300.00					441
		35,118.25	1,500.00			1,500.00	442
							443
		32,000.00	31,000.00			31,000.00	444
		146,647.00	36,488.30			36,488.30	445
		84,027.15	28,000.00			28,000.00	446
		18,550.00					447
		2,500.00					448
	6,500.00	20,000.00					449
		13,384.87					450
		11,300.00					451
							452
							453
		1,500.00					454
							455
							456
		25,498.76					457
							458
		19,768.42	4,000.00			4,000.00	459
		12,501.70					460
		12,245.00					461
							462
		5,800.00					463
		1,400.00					464
		4,500.00					465
							466

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
467	McGregor	24,000.00			
468	McIntire				
469	Mechanicsville				1,386.33
470	Mediapolis	4,500.00			
471	Melbourne				
472	Melcher	3,200.00	6,000.00		12.92
473	Melrose	4,000.00			1,650.09
474	Melvin				
475	Menlo				
476	Meriden				1,208.63
477	Merrill	10,000.00			
478	Meservey	1,000.00	7,000.00		550.45
479	Middletown				
480	Miles		8,000.00		
481	Milford	4,250.00	42,000.00		
482	Millersburg				
483	Millerton	1,500.00			
484	Milo				
485	Milton	4,000.00			388.35
486	Minburn	1,334.70			
487	Minden	1,000.00			
488	Mingo	7,500.00			
489	Mitchell				
490	Mitchellville		28,500.00		
491	Modale				761.53
492	Mondamin	2,600.00			540.48
493	Moneta				
494	Monmouth				
495	Monona		79,500.00		
496	Monroe	1,000.00	50,000.00		
497	Montezuma	13,200.00	18,500.00		480.47
498	Montour				327.62
499	Montrose				1,000.00
500	Moorhead				
501	Moorland		6,000.00		
502	Moravia				
503	Mornings Sun	500.00	20,000.00		9,679.79
504	Morrison				
505	Moulton		46,000.00	4,000.00	
506	Mt. Auburn		10,000.00		
507	Mt. Ayr	47,200.00	38,000.00		
508	Mt. Sterling				
509	Mt. Union	1,800.00			
510	Mt. Vernon	9,000.00			
511	Moville		3,000.00		
512	Murray				
513	Nashua	13,000.00			
514	Nemaha				4.00
515	Neola				
516	New Albin	8,500.00	22,000.00		1,139.07
517	Newell	22,000.00			7,000.00
518	Newhall				
519	New Hartford				
520	New Liberty				
521	New London	24,500.00	23,812.92		
522	New Market				
523	New Providence				
524	New Sharon	15,500.00		1,500.00	
525	New Vienna		6,000.00		
526	New Virginia				
527	Nichols				265.92
528	Nodaway				
529	Nora Springs	12,532.52			
530	Northboro	4,500.00			
531	North Buena Vista				
532	North English	7,500.00	49,000.00		59.50
533	North Liberty				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		24,000.00					467
		1,386.33	15,512.63		9,500.00	25,012.63	468
		4,500.00	20,724.65			20,724.65	469
							470
		9,212.92	1,200.00			1,200.00	471
		5,650.09					472
							473
							474
		1,208.63					475
		10,000.00	14,000.00			14,000.00	476
		8,550.45					477
							478
		8,000.00					479
		46,250.00					480
							481
		1,600.00					482
							483
		4,388.35					484
		1,334.70	1,020.02			1,020.02	485
		1,000.00					486
		7,500.00					487
							488
		28,500.00					489
		761.53					490
	1,079.22	4,219.70	17,000.00			17,000.00	491
							492
							493
		79,500.00	14,396.46			14,396.46	494
		51,000.00					495
		32,180.47					496
		327.62					497
		1,000.00					498
							499
		6,000.00					500
							501
		30,179.79					502
							503
		50,000.00	16,867.20	60,500.00	6,000.00	83,367.20	504
		10,000.00					505
		85,200.00					506
							507
		1,800.00					508
		9,000.00	34,900.00			34,900.00	509
		3,000.00					510
							511
		13,000.00	41,500.00			41,500.00	512
		4.00					513
							514
		31,639.07					515
		29,000.00	8,229.56	1,357.02		9,586.58	516
							517
							518
		48,312.92		63,762.27		63,762.27	519
							520
							521
		17,000.00					522
		6,000.00					523
							524
		265.92					525
							526
		12,532.52					527
		4,500.00					528
							529
							530
		56,559.50	9,018.21			9,018.21	531
							532
							533

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
534	North Washington		750.00		
535	Northwood		12,000.00		
536	Norwalk				
537	Norway				
538	Numa				
539	Oakland		35,500.00	1,400.00	
540	Oakville	4,500.00			
541	Ocheyedan	4,000.00	14,000.00		162.35
542	Odeboldt	50,000.00			1,058.83
543	Ogden	27,000.00	6,000.00		39.28
544	Okoboji				
545	Olds				
546	Olin		14,500.00		
547	Ollie				
548	Oneida				
549	Onslow				
550	Orange City	80,500.00			
551	Orchard				
552	Orient		2,000.00		
553	Orleans (P. O. Spirit Lake)				
554	Ossian		10,000.00		
555	Osterdock				
556	Oto		7,500.00		
557	Ottosen				
558	Owasa				
559	Oxford		17,000.00		1,830.00
560	Oxford Junction	13,500.00	10,000.00		454.06
561	Oyens				
562	Pacific Junction				
563	Packwood				
564	Palmer	1,500.00			
565	Palo				
566	Panama	3,000.00			
567	Panora	34,000.00			3,444.19
568	Parkersburg	29,000.00			4.64
569	Parnell				
570	Paton	15,500.00			
571	Patterson				50.00
572	Paullina		12,500.00		20.00
573	Persia	4,000.00			
574	Peru				
575	Peterson				
576	Pierson				
577	Pilot Mound				10.20
578	Pioneer				
579	Pisgah		11,000.00		
580	Plainfield				
581	Plano				
582	Pleasanton				
583	Pleasant Plain				
584	Pleasantville	30,000.00	14,000.00		
585	Plover		11,000.00		
586	Plymouth		15,500.00	1,000.00	
587	Pocahontas	43,500.00			1,141.09
588	Polk City				
589	Pomeroy	45,000.00	15,000.00		40,390.00
590	Popejoy				
591	Portsmouth	4,000.00			
592	Postville	23,500.00			
593	Prairieburg				
594	Prairie City				
595	Prescott		10,000.00		
596	Preston		14,039.34		
597	Primghar		3,000.00		
598	Princeton				
599	Promise City	3,000.00			
600	Protivin	450.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		750.00					534
		12,000.00					535
							536
							537
		36,900.00	6,500.00			6,500.00	538
		4,500.00					539
		18,162.35					540
		51,058.83	23,000.00			23,000.00	541
		33,039.28		1,306.23		1,306.23	542
							543
							544
		14,500.00					545
							546
							547
							548
		80,500.00	17,347.83			17,347.83	549
		2,000.00					550
							551
		10,000.00	6,900.00	10,000.00		16,900.00	552
		7,500.00					553
							554
		18,830.00					555
		23,954.06	7,500.00			7,500.00	556
							557
		1,500.00					558
							559
		3,000.00					560
		37,444.19					561
		29,004.64	500.00			500.00	562
							563
		15,500.00					564
		50.00					565
		12,520.00	8,058.19			8,058.19	566
		4,000.00					567
							568
							569
		10.20					570
							571
		11,000.00					572
							573
							574
		44,000.00	17,165.50			17,165.50	575
		11,000.00					576
		16,500.00					577
		44,641.09	33,314.82			33,314.82	578
							579
		100,390.00	59,000.00			59,000.00	580
		4,000.00					581
		23,500.00					582
							583
		10,000.00					584
		14,039.34	29,484.12			29,484.12	585
		3,000.00	5,000.00			5,000.00	586
							587
		3,000.00					588
		450.00					589
							590
							591
							592
							593
							594
							595
							596
							597
							598
							599
							600

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
601	Pulaski				
602	Quasqueton	500.00			
603	Quimby	25,200.00			
604	Radcliffe		6,300.00		
605	Rake	7,004.00			4,872.22
606	Ralston				
607	Randallia				
608	Randolph		2,000.00		
609	Rathbun				
610	Readlyn				
611	Reasnor				
612	Redding				
613	Redfield	5,500.00	17,000.00		729.90
614	Reinbeck	55,000.00			
615	Rembrandt		2,500.00		
616	Remsen				
617	Renwick				
618	Riceville				6,129.50
619	Richland				3,156.01
620	Ricketts		3,500.00		
621	Ridgeway	6,000.00			
622	Rinard				
623	Ringsted	8,500.00			
624	Rippey		17,800.00		
625	Riverside		7,000.00		
626	Riverton				
627	Robins				
628	Rock Falls				
629	Rockford	57,800.00	4,000.00		1,321.15
630	Rock Valley	20,000.00			
631	Rockwell	12,500.00			
632	Rodman				
633	Rodney		2,000.00		
634	Roland	8,500.00	7,000.00		
635	Rolfe	15,000.00			
636	Rome				
637	Rose Hill				
638	Rossie		2,500.00		
639	Rowan				
640	Rowley				
641	Royal		4,000.00		
642	Rudd	9,500.00		7,000.00	
643	Runnells	4,000.00			676.52
644	Russell	4,500.00			43.77
645	Ruthven	16,500.00			
646	Rutland				
647	Ryan		6,000.00		
648	St. Ansgar	9,000.00			
649	St. Anthony				
650	St. Charles				
651	St. Lucas				
652	St. Mary's				
653	St. Olaf				
654	St. Paul (Rfd. West Point)				
655	Sabula				
656	Salem				
657	Salix		6,000.00		
658	Sanborn	52,900.00			1,309.96
659	Sandyville (Via Milo Rfd.)				
660	Scarville	3,500.00			250.00
661	Schaller	17,500.00	31,000.00		
662	Schleswig	5,000.00	19,000.00		
663	Scranton	2,300.00			
664	Searsboro				
665	Sergeant Bluff	20,000.00			122.46
666	Shambaugh				
667	Shannon City	8,000.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		500.00					601
		25,200.00					602
		6,300.00					603
		11,876.22					604
							605
							606
		2,000.00					607
							608
							609
							610
							611
		23,229.90	2,500.00			2,500.00	612
		55,000.00	42,000.00			42,000.00	613
		2,500.00					614
							615
							616
		6,129.50					617
		3,156.01					618
		3,500.00					619
		6,000.00					620
							621
		8,500.00					622
		17,800.00					623
		7,000.00	2,600.00			2,600.00	624
							625
							626
							627
							628
		63,121.15					629
	24,000.00	44,000.00					630
		12,500.00					631
							632
		2,000.00					633
		15,500.00					634
		15,000.00					635
							636
							637
		2,500.00					638
							639
		4,000.00	2,222.00			2,222.00	640
		16,500.00	6,452.15			6,452.15	641
		4,676.52					642
		4,543.77					643
		16,500.00	500.00		280.11	280.11	644
						500.00	645
							646
		6,000.00					647
		9,000.00	17,000.00			17,000.00	648
							649
							650
							651
							652
							653
							654
							655
		6,000.00					656
		54,209.96					657
							658
		3,750.00					659
		48,500.00	4,000.00			4,000.00	660
		24,000.00	105,500.00			105,500.00	661
		2,300.00					662
							663
		20,122.46	9,000.00			9,000.00	664
							665
		8,000.00					666
							667

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
668	Sharpsburg	4,500.00			
669	Sheffield	28,750.00	21,000.00		25.00
670	Shelby	48,969.81	11,000.00		820.00
671	Sheldahl				
672	Shell Rock				
673	Shellsburg				1,507.60
674	Sibley	500.00	19,000.00		51.25
675	Sidney	9,000.00	8,000.00		4,141.30
676	Silver City				
677	Sioux Center	18,800.00	19,000.00		3,616.49
678	Sioux Rapids	5,500.00			189.88
679	Slater		9,000.00		23.50
680	Sloan		2,500.00		
681	Smithland	4,500.00			
682	Soldier	3,600.00	11,000.00		
683	Solon				
684	Somers				
685	South English				
686	Spillville	3,000.00			
687	Spirit Lake	41,402.74	55,000.00	10,500.00	2,433.86
688	Spragueville	1,800.00			
689	Springbrook				
690	Spring Hill				
691	Springville				
692	Stacyville		6,500.00		
693	Stanhope	3,500.00			
694	Stanley				
695	Stanton		23,000.00		
696	Stanwood				588.26
697	State Center	4,500.00	25,500.00		21.08
698	Steamboat Rock				
699	Stockport				415.65
700	Stockton				
701	Story City	16,000.00	61,000.00		1,907.23
702	Stout	6,000.00			
703	Stratford	16,500.00	16,200.00		
704	Strawberry Point	25,549.09	9,000.00		287.17
705	Struble				1,453.50
706	Sully		4,000.00		
707	Sumner	34,500.00	10,000.00		1,204.50
708	Superior		13,500.00		
709	Sutherland	10,500.00	29,000.00		
710	Swalesdale				
711	Swan				
712	Swea City	24,000.00			
713	Tabor	48,487.68			
714	Templeton		7,500.00		
715	Tennant		6,500.00		
716	Terril	13,500.00			
717	Thayer				
718	Thompson	12,000.00			
719	Thor				
720	Thornburg				
721	Thornton	3,500.00			34.98
722	Thurman				
723	Tiffin				
724	Tingley				1.47
725	Titonka				
726	Toronto				
727	Traer		80,000.00	11,000.00	1,389.46
728	Treynor	13,000.00			
729	Tripoli	3,500.00			
730	Truesdale	1,500.00			
731	Truro				
732	Turin				55.60
733	Udell	400.00			192.40
734	Underwood				4,000.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		4,500.00					668
		49,775.00					669
		60,789.81	46,521.31	150.43		46,671.74	670
							671
		1,507.60					672
		19,551.25	48,000.00			48,000.00	673
		21,141.30	2,000.00			2,000.00	674
							675
		41,416.49	44,731.84			44,731.84	676
		5,689.88	5,675.00			5,675.00	677
		9,023.50					678
	4,656.96	7,156.96	37,885.78			37,885.78	679
		4,500.00					680
		14,600.00					681
							682
	6,000.00	6,000.00					683
							684
		3,000.00					685
		109,336.60	163,600.98			163,600.98	686
		1,800.00					687
							688
							689
							690
		6,500.00					691
		3,500.00	11,515.00			11,515.00	692
							693
		23,000.00	55,040.61			55,040.61	694
		588.26					695
	2,207.36	32,228.44		360.32		360.32	696
							697
		415.65					698
							699
		78,907.23					700
		6,000.00					701
		32,700.00	5,199.50			5,199.50	702
		34,836.26					703
		1,453.50					704
		4,000.00					705
		45,704.50	49,000.00			49,000.00	706
		13,500.00					707
		39,500.00	5,500.00			5,500.00	708
							709
							710
		24,000.00	4,000.00			4,000.00	711
		48,487.68	42,200.00			42,200.00	712
		7,500.00					713
		6,500.00					714
		13,500.00					715
							716
		12,000.00					717
							718
							719
		3,534.98					720
							721
							722
		1.47					723
							724
							725
		92,389.46					726
		13,000.00					727
		3,500.00					728
		1,500.00					729
							730
		55.60					731
		592.40					732
		4,000.00					733
							734

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
735	Union	6,400.00	5,000.00		
736	Unionville	1,600.00			
737	University Park				143.10
738	Urbana	5,500.00			
739	Urbandale (Des Moines Rfd. No. 1)				
740	Ute				197.05
741	Vall	2,000.00	4,000.00		
742	Valeria	796.44			24.10
743	Van Horn		34,500.00		
744	Van Meter				
745	Van Wert				
746	Varina				
747	Victor	4,250.00			1,598.34
748	Vincent	8,500.00			800.00
749	Vining				
750	Volga City				
751	Wadena				
752	Walcott				
753	Walker				
754	Wallingford				
755	Wall Lake	11,500.00			
756	Walnut	1,150.00	32,000.00	6,414.05	
757	Wapello	3,500.00	5,500.00		7,385.60
758	Washta		20,500.00		
759	Waterville		2,800.00		
760	Waucoma				1,000.00
761	Wauke	3,000.00			
762	Wayland				
763	Webb				
764	Webster				
765	Weldon				
766	Wellman				8,980.07
767	Wellsburg	1,500.00	2,500.00		556.34
768	Welton				
769	Wesley		12,000.00		1,391.64
770	West Bend		17,500.00		288.50
771	West Branch	6,500.00	19,000.00		
772	West Burlington	4,300.00	11,500.00		
773	West Chester				484.23
774	Westfield		5,000.00		
775	Westgate	6,000.00			
776	West Liberty	3,000.00	8,000.00		
777	West Mitchell (P. O. Mitchell)				
778	Westphalia				
779	West Okoboji (P. O. Milford)				169.82
780	West Point		10,000.00	250.00	880.00
781	West Side	7,000.00			
782	West Union	53,900.00			119.04
783	Wheatland				270.53
784	Whiting				
785	Whittemore	1,500.00	8,000.00	9,500.00	
786	Whitten				
787	Willey (Carroll P. O.)				
788	Williams				
789	Williamsburg				
790	Williamson				700.00
791	Wilton Junction				
792	Winfield	47,800.00			
793	Winthrop			1,000.00	
794	Wlota	7,000.00			
795	Woden	1,200.00			
796	Woodbine	20,000.00			
797	Woodburn				
798	Woodward	28,500.00			
799	Woolstock				
800	Worthington				
801	Wyoming		12,500.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
	2,400.00	13,800.00					735
		1,600.00					736
		143.10					737
		5,500.00					738
							739
		197.05					740
		6,000.00	10,000.00			10,000.00	741
		820.54					742
		34,500.00					743
							744
							745
							746
		5,848.34					747
		9,300.00					748
							749
							750
							751
							752
							753
							754
		11,500.00					755
	6,000.00	55,914.05		3,000.00		3,000.00	756
36,500.00		52,885.60					757
		20,500.00					758
		2,800.00					759
		1,000.00			7.50	7.50	760
		3,000.00					761
							762
							763
							764
							765
		8,980.07		23,986.13		23,986.13	766
		4,556.34					767
							768
		13,391.64	6,000.00			6,000.00	769
		17,788.50			6,095.85	6,095.85	670
		25,500.00					771
		15,800.00					772
		484.23					773
		5,000.00					774
		6,000.00					775
		11,000.00					776
							777
							778
		169.82					779
	7,000.00	18,130.00			9,500.00	9,500.00	780
		7,000.00					781
		54,019.04	41,489.50			41,489.50	782
		270.53					783
							784
		19,000.00					785
							786
	21,900.00	21,900.00	4,300.00			4,300.00	787
		700.00					788
			16,400.00			16,400.00	789
		47,800.00					790
	6,000.00	7,000.00					791
		7,000.00					792
		1,200.00					793
	42,500.00	62,500.00	62,500.00			62,500.00	794
							795
		28,500.00					796
							797
							798
							799
							800
		12,500.00					801

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out- standing
802	Yale.....	9,000.00			
803	Yetter.....				
804	Yorktown.....	900.00			
805	Zearing.....		34,000.00		
806	Zwingle.....				

TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
	Grand total.....	\$ 208,798,272	\$ 58,098,957	\$ 25,108,263
1	Ackley.....	1,164,576	167,196	104,268
2	Ackworth.....	12,520	6,536	35,920
3	Adair.....	385,056	104,348	39,012
4	Adel.....	986,960	190,956	32,372
5	Afton.....	95,524	21,180	8,704
6	Agency.....	165,720	44,580	25,796
7	Ainsworth.....	188,884	58,096	22,932
8	Akron.....	576,224	180,396	42,512
9	Albert City.....	345,104	130,536	16,136
10	Albion.....	123,872	29,996	9,752
11	Alburnett.....	92,352	41,872	71,716
12	Alden.....	386,940	74,428	43,112
13	Alexander.....	307,400	69,360	40,468
14	Allerton.....	544,196	85,156	39,016
15	Allison.....	486,760	110,232	39,780
16	Alta.....	635,356	163,288	31,492
17	Alta Vista.....	170,284	79,008	14,508
18	Alton.....	476,504	123,016	146,808
19	Altoona.....	266,880	34,300	73,400
20	Alvord.....	243,328	39,784	15,660
21	Andover.....	43,380	9,404	19,620
22	Andrew.....	109,760	24,716	-----
23	Anita.....	643,900	135,784	44,972
24	Ankeny.....	398,292	59,376	15,104
25	Anthon.....	367,856	114,940	34,612
26	Aplington.....	411,480	49,964	23,388
27	Areadia.....	265,988	62,372	-----
28	Archer.....	39,972	42,856	17,784
29	Aredale.....	95,624	48,140	36,916
30	Arion.....	79,600	24,052	86,812
31	Arispe.....	46,276	19,828	17,384
32	Arlington.....	316,348	128,720	-----
33	Armstrong.....	377,644	117,404	24,124
34	Arnolds Park.....	614,312	57,228	38,480
35	Arthur.....	216,684	102,172	-----
36	Ashton.....	331,092	169,592	57,008
37	Aspinwall.....	41,832	9,700	15,516
38	Atalissa.....	77,220	33,800	7,744
39	Athelstan.....	45,484	16,432	-----
40	Atkins.....	277,808	58,768	39,100
41	Auburn.....	261,836	73,852	-----
42	Aurelia.....	366,556	105,136	37,104
43	Aurora.....	145,952	34,760	22,384
44	Avoca.....	755,100	125,580	59,864
45	Ayrshire.....	159,812	46,448	13,908
46	Badger.....	146,564	48,184	17,880
47	Bagley.....	288,796	88,988	15,516
48	Bailey.....	146,600	13,056	83,228
49	Baldwin.....	64,688	33,776	27,764
50	Bancroft.....	297,480	75,988	37,388
51	Barnes City.....	148,228	25,732	29,780
52	Barnum.....	121,288	31,324	46,328
53	Bassett.....	37,208	18,808	-----
54	Batavia.....	155,032	33,664	7,532
55	Battle Creek.....	431,612	75,448	24,524
56	Baxter.....	375,840	148,960	14,956
57	Bayard.....	-----	83,620	-----
58	Beacon.....	82,580	6,612	101,508
59	Beaconsfield.....	77,120	12,984	31,404
60	Beaman.....	67,064	59,408	9,996
61	Beaver.....	70,520	28,156	18,508
62	Bellevue.....	1,037,384	187,736	65,156
63	Belmond.....	1,250,604	226,224	168,100
64	Bennett.....	304,816	73,292	31,864
65	Benton.....	57,268	18,800	16,092

AS OF JANUARY 1, 1927—LEVIES AS OF SEPTEMBER 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
\$ 2,313,704	\$ 294,319,196	\$ 73,579,799	\$ 165,573,630	\$ 17,709,255		\$ 3,239,913.40	
14,280	1,450,320	362,580	1,057,217	101,224	5	20,602.70	1
500	55,476	13,869	20,850	27,864	5	430.00	2
2,224	530,640	132,660	450,510	52,236	5	13,307.50	3
7,816	1,218,104	304,526	456,800	17,664		15,344.10	4
664	126,072	31,518	317,110	5,484	6	1,033.79	5
1,712	237,808	59,452	172,420	9,256	5	1,900.00	6
1,752	271,664	67,916	261,840	7,376	5	2,666.00	7
8,504	807,636	201,909	153,930	17,200	5	9,675.00	8
128	491,904	122,976	254,996	10,544	5	5,778.00	9
1,356	164,976	41,244	148,876	8,560		1,724.00	10
4,600	210,540	52,635	68,150	12,956	5	700.00	11
12,040	516,520	129,130	535,135	39,656	5	8,036.00	12
4,756	421,984	105,496	109,640	203,516	5	3,028.00	13
3,744	672,112	168,028	329,221	41,244	6	6,336.80	14
8,568	645,340	161,335	270,666	106,616		5,350.00	15
8,056	838,192	209,548	708,600	47,468	5	14,170.00	16
1,252	265,052	66,263	88,800	36,020	5	1,145.02	17
3,168	749,496	187,374	237,100	54,476	5	10,800.00	18
14,120	388,700	97,175	201,065	69,420	5	3,300.00	19
2,616	301,388	75,347	118,616	3,644		5,500.00	20
672	73,076	18,269		7,400	5	464.73	21
1,196	135,672	33,918	164,000			1,290.00	22
4,384	829,040	207,260	514,380	19,260	5	15,700.00	23
1,392	474,164	118,541	28,641	57,860		4,845.00	24
4,708	522,116	130,529		21,200	5	6,120.00	25
952	485,784	121,446	552,000			2,350.00	26
4,972	333,332	83,333		16,068			27
	100,612	25,153	30,675			1,077.00	28
848	181,528	45,382	55,800	41,608		1,435.00	29
3,360	193,824	48,456	2,000	21,608		1,526.26	30
320	83,808	20,952	55,214	16,262	5	990.00	31
	445,068	111,267	268,600			8,033.00	32
7,092	526,264	131,566	109,350	9,276		7,275.00	33
3,140	713,160	178,290	94,248	1,840		11,695.00	34
	318,856	79,714	36,500			3,560.00	35
1,648	559,340	139,835	99,100	37,616		6,320.00	36
440	67,488	16,872	26,400	67,488		1,134.00	37
544	119,308	29,827	64,200				38
168	62,084	15,521	3,500			224.54	39
1,068	376,744	94,186	151,950	20,384		3,920.00	40
	335,688	83,922	188,812	18,924		3,148.00	41
3,388	512,184	128,046	364,770	33,932		4,430.00	42
	203,096	50,774	136,748	17,396		1,500.00	43
7,304	947,848	236,962	933,976	52,676		9,722.00	44
788	220,956	55,239	21,500	11,340	5	5,177.00	45
1,820	214,448	53,612	150,500	54,100		1,950.00	46
1,692	394,992	98,748	231,000	5,580	5	4,285.00	47
1,836	244,720	61,180	2,900	142,236	5	389.00	48
1,564	127,792	31,948	58,748	12,920	5		49
3,472	414,328	103,582	153,087			9,885.00	50
848	204,588	51,147	30,450	12,344	9	1,998.00	51
3,080	202,020	50,505	10,350	83,340		1,325.00	52
	56,016	14,004	22,300			815.00	53
456	196,684	49,171	113,600	12,400		3,144.00	54
1,228	532,812	133,203	239,700			7,940.00	55
2,784	542,540	135,635	1,020,060	15,500	5	10,681.00	56
	83,620	20,905	268,700			3,900.00	57
	190,700	47,675	677,520	24,420		1,320.00	58
664	122,172	30,543				2,675.00	59
704	137,172	34,293	79,406			1,675.00	60
1,124	118,308	29,577	75,680	7,852		561.96	61
3,368	1,293,644	323,411	785,520			8,425.00	62
4,796	1,649,724	412,431	738,898	120	5	13,430.00	63
1,284	411,256	102,814	310,231	5,284		2,800.00	64
484	92,644	23,161				486.38	65

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

Number	Towns	Real property	Personal property	Railroad property
66	Berkley	51,536	10,416	
67	Bernard	60,544	19,776	5,896
68	Bertram, Via Cedar Rapids Rfd. No. 4	53,556	4,212	62,568
69	Bevington	33,756	18,612	31,120
70	Birmingham	197,792	50,076	41,052
71	Blairsburg	129,140	54,384	23,012
72	Blairstown	321,808	63,876	15,176
73	Blakesburg	243,404		
74	Blanchard	200,520	64,928	14,728
75	Blencoe	49,196	7,144	
76	Blockton	236,964	79,300	28,012
77	Blue Grass	152,896	17,332	
78	Bode	219,680	70,600	
79	Bonaparte	200,764	91,980	17,868
80	Bondurant	216,084	56,564	
81	Bouton	109,416	10,784	11,172
82	Boxholm	139,672	76,188	16,000
83	Boyden	200,776	81,040	15,516
84	Braddyville	158,092	57,100	24,700
85	Bradgate	94,256	41,136	33,316
86	Brandon	188,880	35,696	8,344
87	Brayton	100,616	35,304	
88	Breda	337,040	78,188	19,620
89	Bridgewater	139,156	55,420	8,552
90	Brighton	582,140	84,312	72,500
91	Bristow	152,084	32,524	
92	Britt	863,688	187,220	59,812
93	Brooklyn	848,596	113,816	31,816
94	Brunsville	78,064	46,032	18,516
95	Buckeye	141,280	53,868	29,472
96	Buck Grove	49,768	26,888	23,272
97	Buffalo	179,332	31,808	30,676
98	Buffalo Center	365,552	141,692	28,888
99	Burt	413,560	73,928	46,272
100	Bussey	207,768	62,528	7,222
101	Calamus	147,336	57,664	
102	Callender	186,128	58,876	18,060
103	Calmar	548,044	118,964	47,476
104	Calumet	99,676	44,144	34,220
105	Camanche	205,224	23,216	174,000
106	Cambridge	380,400	74,324	121,804
107	Cantril	141,340	40,972	28,736
108	Carbon	55,660	5,500	
109	Carlisle	397,208	16,000	
110	Carpenter	47,372	29,184	17,376
111	Carson	214,680	43,576	14,884
112	Cascade	687,140	241,448	9,308
113	Casey	293,892	95,868	
114	Castalia	101,204	42,408	131,092
115	Castana	132,540	54,032	42,940
116	Castle Hill (Rfd. Waterloo)	127,976	5,816	62,400
117	Cedar Heights (Rfd. Waterloo)	363,148	4,432	38,980
118	Center Junction	77,092	39,160	12,604
119	Center Point	400,388	78,720	61,796
120	Central City	489,748	42,096	100,320
121	Charlotte	167,376	20,904	29,216
122	Charter Oak	442,724	152,108	24,824
123	Chatsworth	36,644	38,136	31,032
124	Chelsea	425,388	129,792	39,980
125	Chester	131,604	54,496	43,444
126	Chillicothe	36,676	27,768	24,664
127	Churdan	785,004	108,988	126,296
128	Cincinnati	238,100	45,788	61,536
129	Clare	78,276	33,308	12,100
130	Clarence	605,884	110,040	47,384
131	Clarksville	664,948	92,164	19,504
132	Clayton	40,468	20,112	

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
	61,952	15,488				249.00	66
544	95,760	23,940	48,800			694.26	67
1,372	121,708	30,427	3,000	30,700	5	543.13	68
7,380	90,868	22,717	17,400	8,148		165.00	69
1,232	290,152	72,538	236,800	43,200	5	3,700.00	70
3,072	209,608	52,402	30,224	23,036	5	1,963.21	71
2,240	403,100	100,775	530,200			6,466.00	72
	243,404	60,851	172,060				73
1,908	282,084	70,521	185,650	35,575	4	2,059.21	74
	56,340	14,085				2,255.00	75
4,016	348,292	87,073	323,170	12,712	5	2,455.00	76
1,376	171,604	42,901	156,150	21,904	5	880.00	77
	290,280	72,570	135,600			3,650.00	78
1,100	311,712	77,928	177,000	7,396	5	2,480.00	79
	272,648	68,162		1,440		2,900.00	80
304	131,676	32,919	35,300			724.22	81
620	232,480	58,120	223,850	57,220		2,800.00	82
2,884	300,216	75,054	255,020			3,897.00	83
844	240,736	60,184	71,230	28,516	5	1,664.58	84
3,328	172,036	43,009	14,700	14,180		946.19	85
	232,920	58,230	124,710	3,560		3,970.00	86
284	136,204	34,051	289,120			783.17	87
1,052	435,900	108,975	108,400	19,576	5	3,762.34	88
1,032	204,160	51,040	173,200			1,100.00	89
3,600	742,552	185,638	187,410	19,612	5	9,900.00	90
	184,608	46,152		44,232		585.21	91
6,268	1,116,988	279,247		14,248	5	11,425.00	92
6,580	1,000,808	250,202	1,030,094	21,700		14,950.00	93
784	143,396	35,849	62,030			1,265.00	94
2,764	227,384	56,846	16,450	4,534	5	2,111.00	95
800	100,728	25,182	31,500	12,976		200.00	96
2,132	243,948	60,987	42,650	5,848	5	1,000.00	97
2,952	539,084	134,771	295,690	28,628	5	6,697.00	98
1,784	535,544	133,886	117,310			2,800.00	99
166	277,684	69,421	184,660	9,884		1,625.00	100
	205,000	51,250		22,128	5	3,326.00	101
4,444	267,508	66,877	142,420	38,634	8	3,225.00	102
4,588	719,072	179,768	134,850	14,108	5	7,000.00	103
	178,040	44,510	204,900	20,216	5	2,475.00	104
7,412	409,852	102,463	40,700			1,768.17	105
4,920	581,448	145,362	53,490			4,150.00	106
15,952	227,000	56,750	224,005	10,308	5		107
	61,100	15,290	33,200			535.00	108
	413,208	103,302	373,292	18,800	5	2,431.00	109
516	94,648	23,662	31,950	9,820		1,505.00	110
28,788	301,928	75,482	247,114	3,162		3,700.00	111
2,680	940,576	235,144		1,960		14,108.54	112
	389,760	97,440	283,956			5,559.00	113
4,464	279,168	69,792	62,880	28,536	1	880.00	114
3,900	233,412	58,353	53,230	25,468	5	3,316.00	115
1,500	197,692	49,423	51,250	16,072			116
2,908	409,468	102,367	79,880	8,020			117
592	129,448	32,362	42,465	28,868		2,400.00	118
	540,904	135,226	223,798	31,240	5	4,775.00	119
	632,164	158,041	207,370	12,900	2	5,907.00	120
1,244	218,740	54,685	20,500	23,216	5	4,143.00	121
1,588	621,244	155,311	240,422	3,220		7,500.00	122
3,072	108,884	27,221	3,020	16,140	5	600.00	123
3,528	598,688	149,672	294,415	84,156	1	5,400.00	124
2,036	231,580	57,895	71,220	40,440	5	1,588.00	125
680	89,788	22,447	26,000	4,508		300.00	126
3,472	1,023,760	255,940	298,540	5,220			127
3,400	348,824	87,206	187,576	43,808		6,400.00	128
2,180	125,864	31,466		14,384			129
3,028	766,336	191,584	753,500	32,832		5,070.00	130
4,320	780,936	195,234	915,500	30,992	2	9,775.00	131
	60,580	15,145	36,200	4,116	6	675.00	132

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

Number	Towns	Real property	Personal property	Railroad property
133	Clearfield	341,348	99,248	
134	Cleghorn	137,496	63,244	21,828
135	Clemons	127,900	49,432	9,028
136	Clermont	360,880	74,128	17,572
137	Clio	111,188	24,340	29,172
138	Clover Hill (Via Valley Jct.)	85,316	3,496	
139	Clutier	222,356	89,992	37,016
140	Coburg	23,924	25,236	12,316
141	Coggon	287,180	67,252	40,744
142	Coin	287,540	101,728	57,408
143	Colesburg	155,640	10,672	
144	College Springs	176,996	50,396	
145	Collins	261,380	116,772	23,272
146	Colo	246,956	84,324	38,440
147	Columbus City	107,308	11,996	
148	Columbus Junction	550,796	171,580	81,600
149	Colwell	24,516	24,260	4,536
150	Conesville			
151	Conrad	99,636	25,560	11,300
152	Conway	89,272	27,096	14,436
153	Coon Rapids	578,588	111,492	33,512
154	Coppock	13,760	7,432	
155	Coralville (Via Iowa City)	155,424	14,372	
156	Correctionville	516,312	115,608	56,448
157	Corwith	247,936	52,076	54,904
158	Corydon	1,009,992	155,504	42,432
159	Cotter	164,936	32,656	
160	Coulter	238,760	102,276	53,128
161	Craig	93,136	55,768	18,516
162	Crawfordsville	203,012	62,188	8,552
163	Cromwell	55,420	28,120	17,856
164	Crystal Lake	86,084	44,184	16,084
165	Cumberland	377,468	101,884	25,656
166	Cumming	46,380	28,832	13,192
167	Curlew	48,100	36,764	19,764
168	Cushing	190,792		
169	Cylinder	43,060	48,452	12,412
170	Dakota City	200,748	17,780	52,756
171	Dallas	144,420	17,188	19,952
172	Dallas Center	504,536	120,952	10,836
173	Dana	56,852	31,028	9,032
174	Danbury	314,020	76,424	40,720
175	Danville	193,364	70,464	24,852
176	Davis City	136,620	36,704	
177	Dawson	101,892	60,180	23,272
178	Dayton	473,840	131,524	32,236
179	Decatur City	110,868	21,376	
180	Dedham	291,768	61,324	
181	Deep River	324,332	96,428	19,628
182	Defiance	105,832	26,872	25,444
183	Delaware	77,772	13,656	
184	Delhi	97,028	67,752	4,420
185	Delmar	199,552	51,920	110,284
186	Deloit	76,848	22,868	64,496
187	Delphos	26,048	3,428	18,780
188	Delta	293,924	83,336	31,272
189	Denver	431,356	100,716	8,400
190	Derby	133,288	36,988	34,188
191	De Soto	134,756	18,480	16,976
192	Dexter	455,780	72,556	45,564
193	Diagonal	250,204	65,836	52,132
194	Dickens	143,000	34,596	
195	Dike	202,724	83,040	39,240
196	Dixon	135,748	61,096	
197	Dolliver	47,152	21,132	12,216
198	Donahue	83,760	15,896	6,208
199	Donnan	46,772	3,624	17,004

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
	440,596	110,149	305,850			4,350.00	133
3,736	226,304	56,576	124,672	102,032		2,066.12	134
424	186,784	46,696	59,980	4,048		1,335.00	135
2,968	455,548	113,887	315,000	23,492	5	7,625.00	136
3,088	167,788	41,947				995.00	137
	88,812	22,203		20,024		387.00	138
2,284	351,648	87,912	117,900	78,368	6	2,935.00	139
156	61,632	15,408	12,900	213,204	5	557.17	140
	395,176	98,794	323,299	16,716	5	2,250.00	141
3,540	450,216	112,554	166,835	39,878	5	5,875.00	142
468	166,780	41,695	247,790	5,888	5		143
4,876	232,268	58,087	134,703			2,636.00	144
1,688	403,112	100,778	264,230	30,600	5	3,750.00	145
2,156	371,876	92,969	309,270	23,244	5	5,125.22	146
384	119,688	29,922	198,844			1,990.08	147
6,092	810,068	202,517	295,893	23,088	5	10,449.72	148
	53,312	13,328	1,100	2,696	5	798.00	149
							150
	136,496	34,124		43,896	5	1,228.46	151
628	131,432	32,858	76,336			1,925.00	152
6,716	730,308	182,577		65,932	5	11,835.00	153
	21,192	5,298	4,800	6,884	5	95.36	154
	169,796	42,449	32,700			2,200.00	155
8,016	696,384	174,096	202,700	7,600		6,511.00	156
3,292	358,208	89,552	40,000	40,304	5	4,590.00	157
11,744	1,219,672	304,918	665,146	30,420	7	20,800.00	158
	197,592	49,398	48,000			590.00	159
2,060	396,224	99,056	140,000			3,025.00	160
784	168,204	42,051	18,500			1,713.97	161
200	273,952	68,488	329,327	26,964	5	2,209.00	162
224	101,620	25,405	71,626			946.44	163
456	146,808	36,702				1,925.00	164
6,692	511,700	127,925	367,056	12,356	5	2,500.00	165
216	88,620	22,155	37,456	23,756	5	889.00	166
1,424	106,052	26,513	6,220	6,311		1,661.00	167
	190,792	47,698	17,500			3,723.00	168
1,304	105,228	26,307		4,664		922.55	169
4,712	275,996	68,999		22,832		3,210.00	170
84	181,644	45,411				1,877.18	171
5,728	642,052	160,513	517,600	4,956		7,990.00	172
868	97,780	24,445	36,617	8,448		1,020.00	173
3,496	434,660	108,665	27,300	36,872		8,214.00	174
	288,680	72,170		47,988	5	2,700.00	175
	173,324	43,331	87,205	13,984	5	5,166.00	176
1,160	186,504	46,626	165,620	22,072	5	1,318.00	177
4,548	642,148	160,537	383,000			8,960.00	178
1,144	133,388	33,347	46,041			1,200.00	179
4,576	357,668	89,417				2,541.62	180
1,060	441,448	110,362	351,282			5,407.63	181
1,772	159,920	39,980	132,425	3,276		2,198.90	182
	91,428	22,857	13,000			1,200.00	183
352	169,552	42,388		20,288	5	1,490.00	184
3,420	365,176	91,294	101,900			4,734.00	185
1,888	166,100	41,525			5	2,520.06	186
236	48,492	12,123		12,880	8	96.98	187
9,632	418,164	104,541	534,901	60,240		3,502.12	188
2,292	542,764	135,691	622,154	35,244	5	4,215.00	189
	204,464	51,116	115,980	1,400		1,200.00	190
1,100	171,312	42,828	28,800	8,396	5	1,627.36	191
13,084	586,984	146,746	198,639	60,936	5	11,900.00	192
1,392	369,564	92,391	225,601	22,600	6	5,301.87	193
	177,596	44,399	115,075			1,475.00	194
2,712	327,716	81,929	87,150	39,804	5	3,800.00	195
	196,844	49,211	94,700			1,675.00	196
696	81,196	20,299		10,544		1,470.00	197
388	106,252	26,563				800.00	198
500	67,900	16,975		37,492	5	500.00	199

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

Number	Towns	Real property	Personal property	Railroad property
200	Donnellson	307,820	92,260	63,284
201	Doon	307,292	53,876	63,172
202	Dougherty	102,404	64,228	24,800
203	Dow City	212,508	60,100	22,880
204	Dows	421,164	86,328	
205	Drakesville	78,524	22,468	17,572
206	Dumont	457,508	109,852	95,764
207	Duncombe	169,996	47,600	78,264
208	Dundee	87,916	31,008	5,888
209	Dunkerton	143,652	79,632	22,580
210	Dunlap	590,160	179,620	69,448
211	Durant	721,716	133,636	30,676
212	Dysart	791,592	198,000	30,716
213	Earlham	412,360	71,796	
214	Earling	114,712	59,884	17,768
215	Earlville	274,332	124,572	24,632
216	Early	322,748	65,636	27,764
217	Eddyville	301,788	51,152	25,172
218	Edenville (Rhodes P. O.)	212,304	20,696	32,892
219	Edgewood	174,576	58,576	25,756
220	Elberon	324,900	66,192	99,888
221	Eldridge	224,900	103,904	29,064
222	Elgin	320,088	84,500	15,488
223	Elkader	644,840	160,680	14,584
224	Elkhart	104,040	19,200	30,080
225	Elk Horn	256,336	59,460	4,744
226	Elkport	32,548	7,960	
227	Elliott	249,592	133,172	804,184
228	Ellston	72,068	32,992	17,480
229	Elsworth	178,744	31,420	31,096
230	Elma	448,668	122,620	27,780
231	Ely	120,516	44,460	
232	Emerson	198,996	67,120	17,344
233	Epworth	201,368	75,664	31,180
234	Essex	468,716	166,500	43,208
235	Everly	221,636	106,176	38,480
236	Exira	446,260	190,908	21,512
237	Exline	145,900	39,244	34,212
238	Fairbank	1,030,368	356,576	75,760
239	Farley	334,192	81,512	54,760
240	Farmersburg	195,988	51,920	23,892
241	Farmington	350,908	146,908	70,060
242	Farnhamville	178,912	60,656	37,016
243	Farragut	255,136	104,044	18,472
244	Fayette	496,696	163,248	38,164
245	Fenton	209,628	97,944	18,520
246	Ferguson	42,436	18,436	15,516
247	Fertile	126,756	41,124	
248	Floris	72,508	20,676	17,868
249	Floyd	142,075	40,017	
250	Fonda	462,080	189,240	67,908
251	Fontanelle	328,128	13,048	55,900
252	Fort Atkinson	149,028	66,716	19,548
253	Fostoria	71,836	28,556	23,272
254	Franklin (Via Donnellson)	18,556	4,312	
255	Fraser	153,468	29,056	18,720
256	Fredericksburg	80,136	27,432	4,680
257	Frederika	100,652	23,168	
258	Fredonia (Via Columbus Jet.)	26,532	8,112	12,508
259	Fremont	307,588	48,344	57,684
260	Galt	83,496	40,376	26,804
261	Galva	180,096	47,568	11,344
262	Garber	45,232	21,192	40,964
263	Garden Grove	162,236	39,528	43,916
264	Garnavillo	273,912	108,060	
265	Garner	862,580	157,548	83,444
266	Garrison	234,276	127,012	16,976

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,812	470,176	117,544	320,100	91,184	5	3,770.00	200
2,772	427,112	106,778	26,608	22,248		6,650.00	201
1,164	192,596	48,149	159,891			1,600.00	202
1,556	297,044	74,261	65,552	13,144		5,350.00	203
	507,492	126,873	556,305	19,740		8,114.00	204
500	119,064	29,760	95,050	3,844	5	1,050.00	205
3,324	606,448	166,612	533,961	69,224		7,250.00	206
5,020	300,880	75,220	46,043	84,580	6	4,550.00	207
388	125,200	31,300		9,828	5		208
732	246,506	61,649	180,662	11,752			209
	839,228	209,807	335,260	22,404	5	13,166.00	210
1,484	887,512	221,878	2,005,760			9,745.60	211
13,064	1,033,372	258,343	626,017	3,140	5	9,042.00	212
46,656	530,812	132,703	410,370	21,152		5,885.00	213
1,244	193,608	48,402	142,200	17,948	5	2,440.00	214
2,228	425,764	106,441	515,050			2,500.00	215
1,364	417,512	104,378	97,000			4,275.00	216
1,772	379,884	94,971	227,257			3,400.00	217
1,352	267,244	66,811	157,704	368,604	5	2,970.00	218
1,136	260,044	65,011	116,518	8,756			219
3,892	494,872	123,718	156,301	202,344	6	2,900.00	220
1,248	359,116	89,779	207,900			1,050.00	221
2,956	423,032	105,758	226,050	11,272		6,000.00	222
5,324	825,428	206,357	641,800	9,872	5	13,184.00	223
2,900	156,220	39,055	61,975	47,480		2,000.00	224
388	320,028	80,232	394,281	20,920	5	3,629.10	225
1,248	41,756	10,439	14,800		5	767.00	226
18,160	1,205,108	301,277	118,922	21,172	5	4,600.00	227
2,036	124,576	31,144	23,300	8,616	6	1,300.00	228
1,372	242,632	60,658	182,260	16,724	5	3,730.00	229
1,436	600,504	150,126	198,967	58,888	5	5,450.00	230
	164,976	41,244	144,690	11,264		1,000.00	231
2,976	286,436	71,009	448,036				232
3,592	311,804	77,951	123,900	30,080	5	3,655.68	233
3,840	682,264	170,566	912,590	68,608		6,800.00	234
1,384	367,676	91,919	249,280	29,284	5	3,250.00	235
	658,680	164,070	443,661			9,200.00	236
2,184	221,540	55,385	54,890	31,532	5	1,553.44	237
	1,462,704	365,676	192,316			3,600.00	238
5,380	475,844	118,961	152,900	25,628	5	7,510.00	239
956	272,756	68,189		12,138	5	1,863.75	240
10,384	578,260	144,565	101,275	1,876	5	5,750.00	241
2,664	279,248	69,812		21,580	5	3,300.00	242
1,644	379,296	94,824	164,008			5,400.00	243
2,584	700,692	175,173		34,468	5	11,650.00	244
592	326,684	81,671				4,274.30	245
460	76,848	19,212	21,048	6,120		1,046.00	246
220	168,100	42,025	100,265	47,316	5	1,200.00	247
508	111,560	27,890	79,276	13,308	5	1,115.60	248
1,368	183,460	45,865		15,020		2,350.00	249
6,608	725,836	181,459	318,802			10,235.00	250
3,008	400,084	100,021	428,670	12,692		6,000.00	251
1,408	236,700	59,175	200,700			1,183.50	252
856	124,520	31,130	33,892	13,380	5	869.00	253
	22,868	5,717	5,800			171.00	254
464	201,708	50,427	2,350			675.00	255
	112,248	28,062	336,897	21,600	5	75.77	256
12	123,832	30,958	36,800	4,624			257
580	47,732	11,933	53,600			150.00	258
3,180	416,796	104,199	139,900	63,320	5	3,282.27	259
1,308	151,984	37,996	18,990	24,920	5	2,150.00	260
500	239,508	59,877				3,606.00	261
2,192	109,580	27,395	45,765	1,636		1,165.00	262
980	246,660	61,665	14,546	11,000		6,980.00	263
2,200	384,172	96,043	409,789	34,716		1,000.00	264
6,496	1,110,068	277,517	579,381	4,744	5	17,782.33	265
4,536	382,800	95,700	202,845	8,092		2,354.00	266

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

Number	Towns	Real property	Personal property	Railroad property
267	Garwin	328,464	55,776	30,156
268	Geneva	207,160	57,600	12,188
269	George	516,396	133,812	69,336
270	Gilbert		24,944	
271	Gilbertville	83,000	29,600	
272	Gilman	261,752	106,888	15,352
273	Gilmore City	364,276	92,076	21,496
274	Gladbrook	627,712	186,860	35,188
275	Glidden	518,428	114,208	37,016
276	Goldfield	368,536	90,184	71,780
277	Goodell	94,300	52,812	15,188
278	Goose Lake	47,592	23,720	18,876
279	Gowrie	560,892	173,472	183,680
280	Graettinger	304,900	87,616	26,016
281	Grafton	146,948	48,696	20,788
282	Graf			
283	Grand Junction	495,168	879,136	68,872
284	Grand Mound	320,716	39,716	18,508
285	Grand River	136,172	82,524	4,616
286	Grandview	132,272	53,932	
287	Granger	171,840	30,824	21,396
288	Grant	108,876	40,660	
289	Granville	210,484	54,400	19,604
290	Gravity	179,604	74,684	24,508
291	Gray	127,400	36,012	42,940
292	Greeley	170,920	41,776	24,516
293	Greene	874,036	175,464	28,592
294	Greenfield	1,017,520	175,864	26,956
295	Green Island	32,852	4,536	49,344
296	Greenville	102,780		7,764
297	Grimes	213,240	66,100	33,520
298	Griswold	519,148	167,500	17,184
299	Grundy Center	1,075,960	292,668	23,836
300	Gruver	57,684	22,404	14,888
301	Guernsey	117,596	30,716	27,764
302	Guthrie Center	1,082,124	200,320	11,316
303	Guttenberg	470,844	116,280	95,572
304	Halbur	75,332	31,956	17,264
305	Hamilton	51,664	8,124	14,608
306	Hancock	84,528	45,104	40,800
307	Hanlontown	121,336	37,928	42,568
308	Hansell	103,868	39,000	26,380
309	Harcourt	140,352	33,408	61,756
310	Hardy	51,744	47,720	33,056
311	Harper	100,396	42,076	14,192
312	Harpers Ferry	78,152	22,532	31,652
313	Harris	205,688	103,544	108
314	Hartford	78,340	31,732	30,080
315	Hartley	648,352	161,896	
316	Hartwick	46,896	23,992	14,000
317	Harvey	27,052	8,004	16,968
318	Hastings	36,772	12,000	
319	Havelock	126,048	67,736	28,888
320	Hawkeye	302,652	105,908	7,292
321	Hayesville	57,684	17,596	
322	Hazleton	255,480	36,160	31,216
323	Hedrick	352,340	74,656	112,868
324	Henderson	66,804	55,816	
325	Hepburn	24,704	26,184	10,364
326	Hills	80,952	22,632	14,892
327	Hillsboro	129,376	84,732	
328	Hinton	136,808	71,416	29,676
329	Holland	75,324	37,476	12,808
330	Holstein	1,036,420	159,380	40,364
331	Holy Cross (Via N. Buena Vista)	39,740	21,968	216
332	Hopeville (Via Murray)	15,368	15,712	
333	Hopkinton	375,612	104,312	46,236

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,112	415,508	103,877	249,400	25,888	5	6,485.00	267
1,684	278,632	69,658	115,300	11,168		1,400.00	268
5,048	724,592	181,148	653,429	28,720		10,008.00	269
	24,944	6,236	40,275			4,050.00	270
	112,600	28,150	117,200			1,000.00	271
2,424	386,416	96,604	209,500	22,904		2,981.00	272
8,028	486,776	121,694	51,900	23,060		9,700.00	273
2,756	852,516	213,129	843,828	113,696	6	9,850.00	274
7,076	676,728	169,182	424,100	47,088	5	7,959.66	275
3,748	534,248	133,562	236,693	10,764	5	6,680.00	276
1,180	163,480	40,870	51,600	3,477	5	1,376.00	277
1,164	91,352	22,838	19,200	13,636	5	890.30	278
13,324	931,368	232,842		156,288		10,200.00	279
840	419,372	104,843	420,068			2,300.00	280
568	217,000	54,250	94,905	14,652	5	600.00	281
							282
7,032	1,450,208	362,552	298,638	13,288		8,817.00	283
1,532	380,472	95,118	264,000	12,836	5	2,652.00	284
164	223,476	55,869	362,890			1,500.00	285
728	186,932	46,733	150,634			1,760.00	286
3,048	227,108	56,777	187,771	12,500		2,640.00	287
	149,536	37,384		21,840	5	1,660.00	288
860	285,348	71,337	223,200			5,230.00	289
740	279,536	69,884	367,032	3,836		2,320.14	290
1,992	208,344	52,086	35,099			2,280.00	291
2,676	239,888	59,972	1,295,833	12,684	5	2,725.00	292
2,820	1,080,912	270,228	1,172,896			10,480.00	293
4,000	1,224,340	306,085		79,376	5	13,650.00	294
1,356	88,088	22,022	2,400			400.00	295
576	111,120	27,780		6,612	5	510.07	296
2,700	315,560	78,890	74,355	38,080	5	10,650.00	297
7,672	711,504	177,876	764,770			9,000.00	298
	1,392,464	348,116	954,620	20,760	5	13,335.00	299
444	95,420	23,855	38,712				300
630	176,712	44,178	50,500			882.95	301
15,884	1,309,644	327,411	726,044	5,060		16,500.00	302
8,612	691,308	172,827	283,931			6,778.00	303
432	124,984	31,246	103,320	88,400	5	910.00	304
336	74,732	18,683	13,000			985.00	305
1,612	172,044	43,011	134,000	44,088	5	1,050.00	306
1,688	203,520	50,880	103,905	30,228	5	2,420.00	307
1,448	170,696	42,074	6,500				308
2,624	238,140	59,535	133,900	108,000		2,500.00	309
1,708	134,228	33,557	16,900	4,944		1,483.50	310
436	157,100	39,275	75,136			900.00	311
912	133,248	33,312	15,600	3,996	7	3,490.00	312
30,540	339,880	84,970	2,250				313
2,064	142,216	35,554		43,056	5	1,180.00	314
46,048	856,296	214,074	469,000	21,016	5	19,180.00	315
260	85,148	21,287	68,335			850.00	316
460	52,484	13,121	13,340				317
	48,772	12,193				1,325.00	318
896	223,568	55,892	49,752	5,724		3,310.00	319
264	416,116	104,029	235,450	16,000		4,450.00	320
	75,280	18,820	65,504	6,000	5	1,530.00	321
	322,856	80,714	194,014	40,004		1,400.00	322
6,256	546,120	136,530	523,294	66,968		7,063.00	323
	122,620	30,655	190,525			1,050.00	324
168	61,420	15,355	10,852			350.00	325
436	118,912	29,728	148,611			1,200.00	326
	214,108	53,527	519,164	16,388		1,900.00	327
1,720	239,620	59,905	90,200			2,580.00	328
316	125,924	31,481	55,900	1,332		1,317.00	329
16,344	1,252,508	313,127		27,496	5	15,860.00	330
	61,924	15,481	41,400				331
360	31,440	7,860	17,600			160.00	332
4,772	530,932	132,733	276,487			4,350.00	333

REPORT OF MUNICIPAL FINANCES

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

Number	Towns	Real property	Personal property	Railroad property
334	Hornick	129,564	66,980	15,204
335	Hospers	221,548	88,652	25,964
336	Hubbard	433,200	125,396	35,908
337	Hudson	230,904	38,092	8,652
338	Hull	327,200	146,828	38,788
339	Humeston	362,320	136,244	47,036
340	Hurstville	75,956	5,964	
341	Huxley	250,460	50,924	
342	Imogene	142,360	40,724	15,848
343	Inwood	387,220	82,772	43,756
344	Ionia	129,124	36,852	26,376
345	Ireton	449,080	101,368	36,296
346	Irwin	167,448	44,608	58,852
347	Jackson Junction	213,340	40,452	168,808
348	Jamaica	111,744	36,640	23,272
349	Janesville	166,228	38,120	15,644
350	Jesup	432,040	115,876	51,408
351	Jewell Jct. (P. O. Powell)	414,112	128,060	172,500
352	Joice	167,584	71,812	41,420
353	Jolley	79,848	29,040	17,068
354	Kalona	388,748	151,468	14,892
355	Kamrar	134,972	38,812	50,744
356	Kanawha	430,064	127,040	37,564
357	Kellerton	245,068	69,608	25,416
358	Kelley	73,272	25,576	69,464
359	Kellogg	293,540	65,672	17,572
360	Kensett	190,552	56,068	18,240
361	Kent	76,168	25,924	8,552
362	Keosauqua	345,104	75,372	23,228
363	Keota	528,948	110,384	29,780
364	Keswick	53,820	12,056	5,584
365	Keystone	403,600	117,252	19,548
366	Kimballton	187,304	20,652	
367	Kingsley	538,848	82,396	37,016
368	Kinross	36,452	21,316	7,652
369	Kirkman	61,380	29,556	31,752
370	Kirkville	58,604	21,004	
371	Kiron	47,284	15,656	5,552
372	Klemme	242,748	59,604	33,356
373	Knierim	94,428	22,084	34,300
374	Lacona	210,212	118,264	24,392
375	Ladora	231,624	29,820	7,744
376	Lakota	223,036	60,788	33,356
377	Lake Mills	727,420	177,176	113,984
378	Lake Park	395,352	145,072	11,988
379	Lake View	516,588	145,860	46,272
380	Lamoni	692,280	134,304	55,248
381	Lamont	257,288	53,960	21,408
382	Lamotte	150,360	35,652	15,516
383	Lanesboro	102,044	34,516	28,624
384	Lansing	496,084	137,320	54,924
385	La Porte City	697,032	191,740	84,280
386	Larchwood	216,072	64,880	26,804
387	Larrabee	79,692	39,612	16,840
388	Latimer	381,140	102,412	30,876
389	Laurel	553,968	462,320	73,856
390	Laurens	460,124	202,868	36,692
391	Lawler	301,172	74,548	42,512
392	Lawton	122,704	39,688	21,460
393	Le Claire	278,520	33,452	78,208
394	Ledyard	228,472	344,000	
395	Le Grand	147,512	12,532	25,912
396	Lehigh	298,944	78,148	108,800
397	Leighton	48,988	28,576	
398	Leland	93,768	30,296	29,980
399	Lenox	658,416	146,992	27,812
400	Le Roy	49,184	23,064	29,980

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
912	212,660	53,165	57,750			1,281.00	334
1,516	337,680	84,420	213,900	5,096	5	6,115.00	335
9,060	604,164	151,041	510,320	53,260	5	3,967.00	336
388	278,036	69,509		12,608		28,000.00	337
6,280	519,096	129,774	218,017			7,238.00	338
4,156	549,756	137,439	308,388	4,056	7	18,325.00	339
	81,920	20,480	5,500			396.00	340
	301,384	75,346	251,600			2,475.00	341
1,668	200,600	50,150	56,700	11,980			342
1,232	514,980	128,745	167,319	20,292		12,265.00	343
1,980	194,332	48,583	40,100	90,064	5	1,100.00	344
6,292	593,636	148,259	257,456	14,092	5	7,210.00	345
2,212	273,120	68,280	77,659	25,564		3,710.00	346
5,972	428,572	107,143	20,800			1,000.00	347
850	172,516	43,129	211,460	10,652	5	2,200.00	348
1,216	221,208	55,302	155,900	25,948	5	1,700.00	349
	599,324	149,831	211,832				350
9,384	724,066	181,014	457,340	173,364	5	10,350.00	351
4,068	284,884	71,221	101,590	48,088	5	2,227.00	352
476	126,432	31,608	47,636	1,712		1,615.00	353
3,424	558,532	139,633	701,326	37,596	5	5,697.30	354
1,160	225,688	56,422	309,464	54,308	5	2,285.00	355
2,108	596,776	149,194	229,869	71,236	5		356
2,228	342,320	85,580	145,806	17,700	6	4,344.00	357
2,296	170,608	42,652	7,425	28,540	5	1,363.00	358
10,232	387,016	96,754	2,600			2,250.00	359
1,708	266,568	66,642	261,350	42,088	5	2,000.00	360
1,700	112,344	28,086	56,200	5,128		1,731.00	361
1,532	445,236	111,309	258,236	47,040	5	4,450.00	362
5,064	674,176	168,544	719,425	86,400		8,450.00	363
380	71,840	17,960	360,334	20,656			364
3,152	543,552	135,888	750,830	21,912	5	5,710.00	365
	207,956	51,989	196,886		1	2,660.00	366
2,940	661,200	165,300	345,400	60,388	5	5,090.00	367
444	65,864	16,466	39,900	4,608	5	655.00	368
1,028	123,716	30,929	15,673	7,016	5	1,176.00	369
	79,608	19,902		11,436	4	511.00	370
408	68,900	17,225	170,850			2,224.00	371
35,144	370,852	92,713	162,479	27,664	5	2,710.00	372
1,312	152,124	38,031	90,150	44,584		1,900.00	373
4,564	357,432	89,358	242,355	3,884	5	1,400.00	374
496	269,684	67,421	125,068	12,240		2,600.00	375
2,316	319,496	79,874	104,300			4,156.00	376
12,424	1,031,004	257,751	420,642	67,608	5	11,775.00	377
1,140	553,552	138,388	105,628			7,950.00	378
4,512	713,232	178,308	420,680	50,424	5	5,800.00	379
4,448	886,280	221,570	370,967	55,296	5	14,012.00	380
	332,656	83,164				3,408.92	381
924	202,452	50,613	97,500	20,662	5	2,024.00	382
2,096	167,280	41,820	44,450	22,692		1,481.23	383
5,560	693,888	173,472	414,802		5	6,328.00	384
4,668	977,720	244,430	742,916	101,664		14,741.00	385
784	308,540	77,135	71,350	44,116	5	5,425.00	386
1,796	137,940	34,485	133,500			1,225.00	387
2,568	516,996	129,249	276,080	131,060	5	1,911.00	388
6,048	1,096,192	274,048	152,300			1,085.00	389
4,280	703,964	175,991	246,500	3,908	5	5,650.00	390
2,044	420,276	105,069	95,900	28,364	5	1,410.00	391
832	184,684	46,171	74,200			1,681.00	392
4,112	394,292	98,573	109,100			3,550.00	393
54,400	626,872	156,718		25,300	3	3,170.00	394
3,176	189,132	47,283	50,308	47,996	5	1,542.84	395
2,568	488,460	122,115	62,000	84,268	6	7,664.00	396
	77,564	19,391	49,300			581.73	397
2,684	156,728	39,182	58,460	31,472	5	1,195.00	398
2,076	835,296	208,824	535,800	16,576		12,275.00	399
1,108	103,336	25,834	38,880	8,032	5	681.00	400

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

Number	Towns	Real property	Personal property	Railroad property
401	Lester	136,540	12,944	23,796
402	Letts	180,480	48,608	30,376
403	Lewis	258,576	54,652	16,972
404	Libertyville	95,420	46,500	49,016
405	Lidderdale	78,864	29,328	53,604
406	Lime Springs	337,544	118,012	28,240
407	Lincoln	118,552	64,076	24,124
408	Linden	161,300	38,716	40,960
409	Lineville	301,404	85,940	30,676
410	Linn Grove	189,548	67,920	28,872
411	Lisbon	633,492	68,292	78,612
412	Liscomb	144,312	17,700	21,672
413	Littleport	65,868	32,080	16,428
414	Little Rock	278,116	74,964	33,056
415	Little Sioux	124,868	26,572	
416	Livermore	184,404	85,432	50,104
417	Lockridge	106,940	61,016	59,900
418	Logan	752,052	139,284	78,896
419	Lohrville	584,252	140,788	180,572
420	Lone Rock	35,000		
421	Lone Tree	344,072	137,704	30,080
422	Long Grove	98,700	37,132	14,272
423	Lorimor	281,612	61,752	56,768
424	Lost Nation	333,024	58,808	24,512
425	Lovilia	282,012	72,680	56,656
426	Lowden	483,380	126,372	26,652
427	Low Moor	94,960	47,560	
428	Luana	142,612	47,812	41,580
429	Lucas	111,960	35,676	
430	Luther	50,432	23,212	16,000
431	Lu Verne	191,260	47,212	95,812
432	Luxemburg (P. O. Vienna)	66,640	9,984	
433	Luzerne	105,380	38,892	38,868
434	Lynnville	153,820	48,800	5,652
435	Lytton	327,920	68,760	15,516
436	Macedonia	89,624	46,204	18,608
437	Macksburg	126,924	46,304	
438	Magnolia	139,068	13,480	
439	Malcolm	326,512	45,540	31,864
440	Mallard	176,396	84,652	15,532
441	Maloy	42,540	23,204	23,608
442	Malvern	497,232	100,448	48,840
443	Manilla	469,180	85,104	35,684
444	Manly	124,836	22,776	21,256
445	Manning	1,284,012	255,484	285,212
446	Manson	969,596	138,408	108,880
447	Mapleton	303,520		16,044
448	Marathon	289,916	65,196	69,348
449	Marble Rock	276,640	48,948	35,508
450	Marcus	690,136	183,624	48,020
451	Marne	118,924	28,076	40,800
452	Marquette	310,496	94,940	
453	Martelle	90,940	26,932	
454	Martinsburg	84,484	26,008	26,420
455	Martensdale	43,428	10,860	53,796
456	Marysville	22,520	12,820	
457	Masonville	75,416	22,312	47,708
458	Massena	285,024	172,000	35,416
459	Matlock	35,584	29,032	16,216
460	Maurice	112,728	52,296	50,676
461	Maxwell	360,400	108,924	32,584
462	Maynard	224,436	86,644	30,064
463	Maysville (Walcott P. O.)	44,668	12,312	
464	McCallsburg	133,716	67,680	48,020
465	McCausland	63,456	21,664	7,444
466	McClelland	68,272	43,172	18,736
467	McGregor	584,668	183,096	53,372

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
732	174,012	43,503		33,704	5	4,821.00	401
2,092	261,556	65,389					402
2,908	333,108	83,277	325,610	5,096	5	5,490.00	403
1,032	191,968	47,992	129,560	1,964	5	1,247.79	404
2,340	164,136	41,034	32,800	121,752	5	2,462.53	405
2,268	486,064	121,516	190,560	5,358		2,300.00	406
1,528	208,280	52,070	75,200	25,496	5	3,000.00	407
1,316	242,292	60,573	80,580	33,900		1,902.00	408
2,892	420,912	105,228	89,024	26,256	5	5,050.00	409
660	287,000	71,750	74,004	7,520		3,239.00	410
	780,396	195,099	911,317	86,352	5	11,690.00	411
1,944	185,628	46,407	83,400	38,624		2,095.00	412
940	115,316	28,829		8,768		929.00	413
3,064	389,200	97,300	68,400	7,892		4,260.00	414
	151,440	37,860	90,185	5,472	5	1,240.00	415
5,120	325,060	81,265	202,800	3,824		2,100.00	416
544	228,400	57,100		19,248	5	1,205.55	417
	970,232	242,558	555,048	6,204	5	12,370.45	418
7,056	912,668	228,167	370,184	184,940		13,250.00	419
	35,000	8,750				1,529.82	420
6,344	518,200	129,550	402,740	47,724	5	2,350.00	421
944	151,048	37,762	69,300	2,180		599.19	422
4,424	404,556	101,139	142,110	20,764	6	3,681.00	423
1,296	417,640	104,410	280,700	31,904	5	6,520.00	424
	411,348	102,837	52,550	11,700	5	2,468.09	425
1,728	638,132	159,533	741,800	7,240		4,090.00	426
	142,520	35,630	25,500			2,450.00	427
1,208	233,212	58,303	237,105	45,580	4	1,515.87	428
45,320	192,956	48,239		19,380	5	1,715.00	429
840	90,484	22,621	49,400	45,804	4	1,003.00	430
4,796	339,080	84,770	174,000			3,920.00	431
	76,624	19,156	47,500			576.00	432
1,952	185,092	46,273	195,000		6	1,500.00	433
5,140	213,412	53,353	120,452	12,900		1,500.00	434
1,772	413,968	103,492	154,026			4,600.00	435
320	154,756	38,689	289,132			2,104.00	436
2,144	175,372	43,843	108,158	64,380		1,600.00	437
1,200	153,748	38,437	54,500	10,932	5	975.00	438
5,812	409,728	102,432	148,540			3,467.00	439
1,012	277,592	69,398	113,848			2,800.00	440
664	90,016	22,504		16,448		390.00	441
7,728	654,248	163,562	313,861	32,748	2	14,800.00	442
2,924	592,892	148,223	229,214	10,864	5	7,653.00	443
1,332	170,200	42,550	101,550	42,624	5	3,980.00	444
9,220	1,833,928	458,482	1,028,600	85,324	5	13,419.00	445
6,890	1,923,780	305,945	434,975	116,148	5	21,548.00	446
	319,564	79,891	332,669	44,416		14,300.00	447
1,516	425,976	106,494		41,128	5	3,525.00	448
1,328	362,424	90,606	182,820	31,612	5	3,125.00	449
4,656	926,436	231,609	364,659	51,416	5	9,150.00	450
2,512	190,312	47,578	156,244	28,476	2	1,890.00	451
	405,436	101,359	23,250			4,561.15	452
1,000	118,872	29,718	32,300	17,024	3	874.26	453
1,876	138,788	34,697	94,168			896.00	454
1,020	109,104	27,276	34,350	7,580	5	537.00	455
	35,340	8,835		13,272		265.00	456
5,424	150,860	37,715	41,500			877.00	457
1,268	493,708	123,427	153,000	34,280		4,260.00	458
1,064	81,896	20,474	18,050	14,848	5	525.00	459
1,616	217,316	54,329		31,136	5	3,548.00	460
2,196	504,104	126,026	495,550	41,120	5	11,770.00	461
2,320	343,464	85,866		28,000	5	4,428.00	462
576	57,556	14,389	20,000			427.00	463
2,744	252,160	63,040	109,800	40,784	5	2,253.00	464
652	93,216	23,304	3,000			620.00	465
1,292	131,472	32,868	68,022			1,000.00	466
6,300	827,436	206,859	219,792	1,560		10,412.65	467

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

Number	Towns	Real property	Personal property	Railroad property
468	McIntire	144,548	50,096	57,692
469	Mechanicsville	589,892	127,272	39,608
470	Mediapolis	610,400	243,652	60,656
471	Melbourne	352,748	67,636	52,176
472	Melcher	376,160	84,536	19,060
473	Melrose	172,540	65,760	36,288
474	Melvin	133,808	82,748	13,984
475	Menlo	341,860	79,748	14,888
476	Meriden	62,228	29,268	17,772
477	Merrill	279,108	132,232	45,424
478	Meservey	120,328	22,980	45,268
479	Middletown	88,416	38,952	23,104
480	Miles	287,468	58,960	31,344
481	Milford	695,460	136,192	24,204
482	Millersburg	101,064	19,968	
483	Millerton	8,512	33,660	16,968
484	Milo	308,140	83,204	27,368
485	Milton	467,580	308,880	16,000
486	Minburn	167,800	69,660	9,028
487	Minden	209,656	47,992	32,420
488	Mingo	88,120	29,420	8,704
489	Mitchell	42,804	129,240	
490	Mitchellville	311,360	82,960	60,200
491	Modale	664,592	353,904	147,072
492	Mondamin	181,348	57,312	29,348
493	Moneta	72,504	14,824	
494	Monmouth	113,196	39,044	25,412
495	Monona	695,284	149,592	37,548
496	Monroe	582,340	126,740	57,476
497	Montezuma	775,784	93,112	46,248
498	Montour	152,692	56,328	22,952
499	Montrose	187,860	44,000	34,972
500	Moorhead	158,808	53,396	18,508
501	Moorland	129,704	26,500	64,352
502	Moravia	298,584	73,872	108,216
503	Morning Sun	437,028	269,808	27,100
504	Morrison	39,720	17,596	
505	Moulton	465,792	93,128	48,952
506	Mt. Auburn	84,808	45,320	18,464
507	Mt. Ayr	1,070,960	279,912	57,452
508	Mt. Sterling	61,028	27,916	19,840
509	Mt. Union	96,348	68,600	20,732
510	Mt. Vernon	1,023,872	141,144	67,652
511	Moville	368,572	83,860	
512	Murray	526,272	140,264	
513	Nashua	775,892	157,796	65,168
514	Nemaha	79,068	28,900	15,516
515	Neola	385,172	87,896	140,596
516	New Albin	330,824	77,112	4,344
517	Newell	667,604	216,112	32,116
518	Newhall	218,552	50,556	13,344
519	New Hartford	188,548	48,392	31,180
520	New Liberty	71,724	57,016	2,764
521	New London	698,448	231,472	20,000
522	New Market	235,532	96,408	21,124
523	New Providence	121,120	38,580	
524	New Sharon	527,640	108,900	40,836
525	New Vienna	122,292	43,076	
526	New Virginia	188,420	85,588	27,712
527	Nichols	224,460	83,840	52,716
528	Nodaway	168,144		11,328
529	Nora Springs	584,516	169,452	85,600
530	Northboro	95,656	71,636	19,908
531	North Buena Vista	31,812	7,544	
532	North English	452,044	112,912	16,136
533	North Liberty	134,682	18,050	8,200
534	North Washington	37,088	22,308	

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
984	253,320	63,330	76,614	33,020		1,962.00	468
2,472	759,244	189,811	714,870	17,936		8,800.00	469
	914,708	228,677	406,600	56,700	5	7,455.00	470
1,744	474,304	118,576	355,190	18,700		3,303.00	471
80	479,836	119,959	142,761			6,374.00	472
	274,588	68,647	147,170	18,672	5	2,814.52	473
568	231,108	57,777	54,000			800.00	474
2,584	439,080	109,770		5,000	5	1,600.00	475
1,996	111,264	27,816	2,500			2,085.00	476
6,168	462,932	115,733	171,837	5,784	5	4,859.00	477
1,268	189,844	47,461	37,000			2,000.00	478
	150,472	37,618	132,100	14,140	5	780.00	479
1,048	378,820	94,705	355,100	69,844	5	3,613.00	480
3,892	859,748	214,937	131,560	6,744		15,300.00	481
	121,032	30,258	94,278			892.00	482
84	59,224	14,806	25,684			988.50	483
6,920	425,632	106,408	415,370	28,132		3,400.00	484
10,600	803,060	200,765	208,960	180,000	5	4,298.74	485
1,296	247,784	61,046	106,400	4,076		1,880.00	486
1,656	291,724	72,931	217,398	6,964		3,320.00	487
156	126,400	31,600	111,100			2,550.00	488
	172,044	43,011	44,800	5,264	5	700.00	489
5,320	459,840	114,960	2,143,760			5,064.00	490
6,992	1,172,560	293,140	64,660	38,732	1	4,500.00	491
	268,008	67,002	97,632	4,000	5	2,594.00	492
14,840	102,168	25,542	600			791.80	493
1,480	179,132	44,783		40,756	5	1,495.00	494
3,432	885,856	221,464	1,285,296	28,728		13,846.00	495
1,428	767,984	191,996	713,130	21,512	5	10,551.34	496
4,352	919,496	229,874	679,710	155,712	5	14,590.00	497
2,668	234,640	58,660	152,174	8,908	6	2,050.00	498
3,992	270,824	67,706	80,124	22,012	5	3,195.00	499
1,908	232,620	58,155	142,613	2,432		1,459.00	500
2,280	222,836	55,709	8,000	64,772	6	2,200.00	501
5,584	486,256	121,564	318,320	48,864	3	2,980.00	502
1,840	735,776	183,944	439,950	4,994		7,850.00	503
	57,316	14,329	59,825			525.00	504
2,444	610,316	152,579	126,630	21,608		11,710.00	505
1,644	150,236	37,559	46,251	4,740	5	1,550.00	506
15,960	1,424,284	356,071	953,697			19,500.00	507
780	109,564	27,391	16,100	3,216	5	500.00	508
480	186,160	46,540	120,320			930.00	509
10,548	1,243,216	310,804	972,752	5,732	5	14,270.00	510
	452,432	113,108	194,460				511
	666,536	166,634		37,680	5	3,500.00	512
6,268	1,005,124	251,281	561,091	155,440	5	11,058.36	513
564	124,048	31,012	13,000	2,072		2,930.63	514
	613,664	153,416		293,600	5	4,826.00	515
368	412,648	103,162	79,798			6,623.00	516
7,216	923,198	230,777	619,081	55,508	5	11,040.00	517
624	283,076	70,769	241,950			2,133.00	518
3,684	271,804	67,951	149,157	7,016		3,075.00	519
	131,504	32,876	105,900			900.00	520
2,044	951,964	237,991	620,887				521
4,832	357,896	89,474	430,048			3,250.00	522
1,076	160,776	40,194	181,920	175,360	5	643.10	523
5,988	683,364	170,841	592,616	33,784	5	11,611.00	524
792	166,160	41,540	88,100			1,110.00	525
1,092	302,812	75,703	208,037	24,000	5	2,600.00	526
4,556	365,572	91,393	20,960			1,825.00	527
	179,472	44,868	143,016				528
3,576	843,144	210,786	692,573	82,928	5	11,350.00	529
808	188,008	47,002	157,390	6,472	5	1,575.00	530
	39,356	9,839	13,200	7,266			531
1,152	582,244	145,561	459,063	4,960	6	9,700.00	532
532	161,464	40,366	146,500		5	807.32	533
	59,396	14,840	25,000			519.71	534

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

Number	Towns	Real property	Personal property	Railroad property
535	Northwood	958,472	177,176	46,872
536	Norwalk	230,272	52,376	40,896
537	Norway	260,945	74,528	28,452
538	Numa	24,952	4,336	5,732
539	Oakland	442,640	100,928	41,376
540	Oakville	158,276	49,980	9,208
541	Ocheyedan	335,048	128,408	22,336
542	Odeboldt	839,848	267,160	37,016
543	Ogden	1,044,164	138,692	55,612
544	Okoboji	864,800	32,840	16,756
545	Olds	157,932	186,032	9,028
546	Olin	316,516	65,092	33,512
547	Ollie		45,548	
548	Oneida	60,744	6,508	55,248
549	Onslow	129,924	45,260	4,072
550	Orange City	722,064	225,940	12,584
551	Orchard	64,968	32,120	31,056
552	Orient	247,008	66,392	21,280
553	Orleans (P. O. Spirit Lake)	120,580	53,920	10,496
554	Ossian	447,976	149,788	67,812
555	Osterdock	23,604	17,288	16,628
556	Oto	140,160	45,568	26,812
557	Ottosen	80,324	38,040	19,952
558	Owasa	60,400	12,900	35,628
559	Oxford	315,832	111,176	16,976
560	Oxford Junction	353,156		
561	Oyens	47,280	17,444	8,292
562	Pacific Junction	123,188	26,860	59,900
563	Packwood	95,564	37,592	35,272
564	Palmer	127,964	100,764	33,056
565	Palo	76,400	25,028	20,744
566	Panama	80,452	43,212	11,172
567	Panora	622,988	75,128	38,480
568	Parkersburg	603,836	152,368	50,412
569	Parnell	100,368	30,004	17,068
570	Paton	244,656		13,908
571	Patterson	42,116	17,120	15,488
572	Paullina	626,784	148,312	35,716
573	Persia	231,884	54,900	33,936
574	Peru	131,772	56,732	41,468
575	Peterson	278,180	105,832	46,272
576	Pierson	256,048	88,776	38,512
577	Pilot Mound	133,852	31,936	17,880
578	Pioneer	50,724	43,432	4,696
579	Pisgah	155,468	75,488	41,692
580	Plainfield	125,376	77,196	19,956
581	Plano	96,628	25,140	25,760
582	Pleasanton	104,712	27,700	24,116
583	Pleasant Plain	23,480	6,136	
584	Pleasantville	419,376	124,052	4,720
585	Plover	95,720	59,720	15,532
586	Plymouth	161,560	41,228	
587	Pocahontas	664,700	167,064	41,976
588	Polk City	139,460	27,568	
589	Pomeroy	618,620	145,232	64,856
590	Popejoy	183,048		
591	Portsmouth	134,392	35,964	33,512
592	Postville	791,648	179,876	42,360
593	Prairieburg	78,756	22,592	
594	Prairie City		107,120	15,156
595	Prescott	199,580	60,924	
596	Preston	254,660	98,460	14,896
597	Primghar	633,552	181,296	20,644
598	Princeton	223,284	42,076	58,308
599	Promise City	91,220	57,128	31,472
600	Protivin	89,284	39,144	
601	Pulaski	162,908	43,136	17,104

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
4,628	1,187,148	296,787	778,400	165,212	5	9,800.00	535
9,888	333,432	83,358	293,055	50,636	5	2,584.88	536
935	364,860	91,215	388,096	21,412	5	3,971.00	537
1,712	36,732	9,183	10,500	8,092		916.00	538
3,164	588,108	147,027	904,846	42,464	5	11,925.00	539
7,800	225,264	56,316	17,800	6,580	5	3,188.00	540
7,620	493,412	123,353	185,030			7,460.00	541
4,568	1,148,592	287,148	583,200			23,000.00	542
4,964	1,243,432	310,858	782,793	19,036		6,740.00	543
692	915,088	228,772	4,000	23,788		2,650.00	544
996	353,988	88,497		2,851	5	1,019.00	545
936	416,056	104,014	318,100	37,808		9,750.00	546
	45,548	11,387	475,000	13,470		1,995.00	547
	122,500	30,625	39,100	19,600	5	500.00	548
636	179,892	44,973	130,546	9,608		1,700.00	549
1,560	962,148	240,537	963,003	7,920	5	17,676.00	550
844	128,988	32,247	54,400	9,072	5		551
4,208	338,888	84,722	156,753	2,068	5	1,533.53	552
548	185,544	46,386	5,100	19,896	4	1,300.00	553
2,788	668,364	167,091	463,600			7,108.00	554
356	57,876	14,469	6,000	9,256	4	150.00	555
2,152	214,692	53,673	39,400			2,915.00	556
2,096	140,412	35,103	15,700	14,896		825.00	557
830	109,764	27,441	22,400	24,340	5	318.55	558
2,028	446,012	111,503	165,098			6,132.66	559
	353,156	88,289	372,242	17,216		5,300.00	560
564	73,580	18,395	23,000			588.64	561
2,296	212,244	53,061	24,500	12,060		1,825.00	562
440	168,868	42,217	137,800	35,204	5	854.00	563
1,504	263,288	65,822	246,500			2,025.00	564
	122,172	30,543	34,164	8,564	5	604.00	565
824	135,660	33,915	167,060			2,390.00	566
10,300	746,896	186,724	322,315	70,380	5	11,042.07	567
5,096	811,712	202,928	393,085		6	9,000.00	568
1,156	148,596	37,149	84,850				569
1,760	260,324	65,081	148,691	31,360		590.00	570
1,416	76,140	19,035	17,125	10,524		355.00	571
	810,812	202,703	557,600			795.00	572
	320,720	80,180	167,900	19,940		2,761.00	573
2,028	232,000	58,000	68,405	32,888			574
2,292	432,576	108,144	418,647	10,088	5	2,379.17	575
2,356	385,692	96,423	366,000			1,632.00	576
1,556	185,224	46,306	124,896	37,336	4	795.00	577
580	99,432	24,858	100				578
	272,648	68,162	147,318	28,220	5	1,970.00	579
1,356	223,884	55,971	88,600	2,160	5		580
1,296	148,824	37,206	56,578	22,564	5	488.00	581
964	157,492	39,373	63,354	25,128		925.00	582
216	29,832	7,458	22,800	49,548	5	220.00	583
288	548,436	137,109	594,800	30,092		11,890.00	584
1,908	172,880	43,220	97,125	21,616		1,875.00	585
	202,788	50,697	19,890			2,845.00	586
	873,740	218,435	148,401	19,812	5	13,046.00	587
	167,028	41,757	32,400	18,724		2,350.00	588
3,472	832,180	208,045	296,810	87,848		11,733.73	589
	183,048	45,762		29,084	5	1,182.55	590
2,912	206,780	51,695	139,415	3,036	5	3,010.00	591
1,836	1,015,720	253,930	602,459			10,538.09	592
	101,348	25,337	98,500	21,608	5		593
5,172	127,448	31,862	875,500			4,906.00	594
	260,504	65,126	261,160			2,594.00	595
2,460	370,476	92,619	233,140			3,795.00	596
	835,492	208,873	524,900			8,050.00	597
3,328	326,996	81,749	459,200	27,776	5	1,976.00	598
1,640	181,460	45,365	55,500	3,244	5	1,315.58	599
120	128,548	32,137	63,100	7,632	5	771.28	600
212	223,360	55,840	131,102	6,552	5	1,928.00	601

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

Number	Towns	Real property	Personal property	Railroad property
602	Quasqueton	150,204	23,900	
603	Quimby	159,196	71,436	17,176
604	Radcliffe	284,100	111,040	37,016
605	Rake	134,040	39,292	32,164
606	Ralston	33,456	9,704	14,812
607	Randallia	43,248	30,100	22,336
608	Randolph	162,360	65,288	17,344
609	Rathbun	34,252	5,044	11,636
610	Readlyn	303,744	105,436	
611	Reasnor	15,912	3,824	6,180
612	Redding	102,456	42,440	46,732
613	Redfield	297,368	56,340	43,444
614	Reinbeck	828,372	201,040	62,744
615	Rembrandt	125,952	92,232	9,212
616	Remsen	596,444	194,612	16,216
617	Renwick	244,740	66,584	48,864
618	Riceville	224,272	317,508	34,716
619	Richland	275,860	104,452	18,060
620	Ricketts	99,612	52,880	20,728
621	Ridgeway	234,660	81,740	70,856
622	Rinard			1,632
623	Ringsted	310,692	77,620	46,272
624	Rippey	184,180	72,600	20,408
625	Riverside	297,600	48,756	23,824
626	Riverton	176,288	59,128	25,656
627	Robins	233,572	13,580	125,348
628	Rock Falls	39,772	19,832	
629	Rockford	510,580	134,644	2,584
630	Rock Valley	547,316	163,140	57,080
631	Rockwell	109,808	26,272	9,100
632	Rodman	71,120	22,560	
633	Rodney	64,432	41,668	15,516
634	Roland	391,604	73,640	18,240
635	Rolfe	561,164	201,772	59,772
636	Rome	33,364	9,576	7,560
637	Rose Hill	58,344	34,360	15,480
638	Rossie	20,572	26,228	9,528
639	Rowan	140,384	23,668	
640	Rowley	73,976	37,320	19,176
641	Royal		185,584	122,896
642	Rudd	171,072	57,744	67,336
643	Runnells	58,740	44,200	21,140
644	Russell	347,508	74,876	44,848
645	Ruthven	327,892	119,676	45,208
646	Rutland	172,720	50,336	56,268
647	Ryan	172,692	74,540	15,280
648	St. Ansgar	633,808	149,124	17,744
649	St. Anthony	92,328	41,812	
650	St. Charles	121,608	45,576	33,672
651	St. Lucas	17,290	26,386	
652	St. Mary's	40,648	13,240	5,884
653	St. Olaf	81,028	60,708	21,100
654	St. Paul (Rfd. West Point)	31,780	12,400	
655	Sabula	312,220	53,036	200,000
656	Salem	203,016	56,344	27,340
657	Salix	167,228	41,192	39,980
658	Sanborn	516,520	124,384	
659	Sandyville (Via Milo Rfd.)	21,080	1,288	
660	Scarville	60,296	37,516	61,448
661	Schaller	428,468	139,748	
662	Schleswig	526,124	123,940	20,732
663	Seranton	407,704	67,444	46,036
664	Searsboro	59,724	26,052	
665	Sergeant Bluff	175,752	30,440	20,736
666	Shambaugh	91,020	34,596	26,512
667	Shannon City	271,712	38,636	8,204
668	Sharpsburg	58,480	30,020	35,576

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,108	175,212	43,803	93,666	24,536	2	1,399.50	602
1,280	249,088	62,272	71,164	2,848	4	6,929.00	603
6,464	438,620	109,655		41,660	5	5,000.00	604
1,052	206,548	51,637	145,275	24,880	5	2,748.00	605
1,156	59,128	14,782	65,500	1,200	5	1,577.00	606
1,152	96,836	24,209	32,900	3,128		575.00	607
1,648	246,640	61,660	143,272	6,496		1,109.88	608
364	51,296	12,824	1,900	324	5	269.30	609
260	409,440	102,360	456,642			5,050.00	610
264	26,180	6,545	103,350	8,860		994.81	611
852	192,480	48,120	83,221	20,038	5		612
9,660	406,812	101,703	136,900	36,396	5	5,094.00	613
2,980	1,095,136	273,784	780,322	27,308	5	19,282.00	614
1,304	228,700	57,175	19,202	6,448	5	1,865.00	615
1,244	808,516	202,129	701,700			10,250.00	616
4,992	365,180	91,295	131,521	32,968			617
1,436	577,932	144,483		3,512		9,450.00	618
7,392	405,764	101,441	445,190	26,728			619
884	174,104	43,526	177,800			1,945.00	620
3,136	390,392	97,598	208,000		5	2,645.00	621
	1,632	408		4,120	5	694.00	622
1,460	436,044	109,011	380,900	29,016		4,000.00	623
2,036	279,224	69,806	171,633	33,016	5	6,140.00	624
1,216	371,396	92,849	256,224	16,600	5	4,628.00	625
2,248	263,320	65,830	165,094			3,314.00	626
	372,500	93,125	64,846			700.00	627
	59,604	14,901	46,950			400.00	628
1,324	649,132	162,283	334,115			7,726.00	629
1,100	768,636	192,159		30,252		10,300.00	630
1,224	146,404	36,601	389,650	125,116		6,400.00	631
	93,680	23,420	25,300			892.00	632
1,100	122,716	30,679	11,000	4,784		7,513.00	633
1,816	485,300	121,325	312,800	33,248	5	9,234.46	634
3,628	826,336	206,584	285,957	23,520		10,200.00	635
696	51,196	12,799					636
1,456	109,640	27,410	115,200			1,400.00	637
40	56,368	14,092	20,667	1,800	5	450.00	638
	164,052	41,013	124,400	42,644	5	1,110.00	639
	130,472	32,618				990.00	640
145,200	453,680	113,420		4,552	5	1,925.00	641
2,676	298,828	74,707	138,177	57,680	5	5,235.00	642
2,480	126,560	31,640	81,975			1,619.00	643
7,888	475,120	118,780	435,295	26,424	5	4,152.00	644
1,876	494,652	123,663	319,788			4,240.00	645
2,140	281,464	70,366	99,560	32,856	5	1,915.00	646
1,576	264,088	66,022		13,420	5	2,256.00	647
968	801,644	200,411	589,221			7,744.00	648
	134,140	33,535	62,650			570.09	649
2,168	203,024	50,756	403,149	9,004	5	1,660.00	650
	43,676	10,919	49,155				651
108	59,880	14,970	31,350				652
1,528	164,364	41,091	145,282	7,616		939.00	653
	44,180	11,045	71,300	11,860	5	662.70	654
80	565,336	141,334	239,630			1,400.00	655
960	287,660	71,915	232,260	71,236		2,000.00	656
2,596	250,996	62,749	63,900	13,100		2,960.00	657
	640,904	160,226	131,700	45,920		13,500.00	658
	22,368	5,592	6,992	42,176	5	6,755.00	659
1,480	160,740	40,185	38,875			1,000.00	660
	568,216	142,054	529,514			7,100.00	661
2,008	672,804	168,201	820,960			8,030.00	662
2,756	523,940	130,985	303,600	68,000	5	6,603.00	663
	85,776	21,444	30,472			5,650.00	664
3,320	230,248	57,562	58,200	4,600		2,500.00	665
1,268	153,396	38,349	33,258			1,540.00	666
1,780	320,332	80,083	48,550			1,944.76	667
1,516	125,592	31,398	57,656			1,000.00	668

REPORT OF MUNICIPAL FINANCES

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

Number	Towns	Real property	Personal property	Railroad property
669	Sheffield	835,296		100,100
670	Shelby	388,440	67,696	30,376
671	Sheldahl	113,804	10,052	
672	Shell Rock	502,120	66,860	31,476
673	Shellsburg	226,452	102,220	38,224
674	Sibley	1,055,796	269,916	113,768
675	Sidney	482,840	93,396	4,104
676	Silver City	145,092	70,964	8,964
677	Sioux Center	691,932	142,848	49,680
678	Sioux Rapids	408,112	162,492	64,320
679	Slater	288,240	59,840	89,920
680	Sloan	208,932	130,712	20,736
681	Smithland	99,000	24,348	
682	Soldier	149,584	79,024	24,800
683	Solon		43,628	
684	Somers	16,880	11,552	8,912
685	South English	131,944	41,224	31,852
686	Spillville	136,316	40,692	
687	Spirit Lake	1,532,788	264,444	52,572
688	Spragueville	71,252	19,172	28,380
689	Springbrook	46,340	12,084	
690	Spring Hill	22,404	16,172	22,932
691	Springville	307,460	121,832	18,436
692	Stacyville	201,696	82,644	30,288
693	Stanhope	172,944	68,268	37,756
694	Stanley	18,708	20,288	1,080
695	Stanton	432,284	130,140	27,096
696	Stanwood	276,176	64,792	23,092
697	State Center	723,724	158,044	37,760
698	Steamboat Rock	148,620	35,148	26,712
699	Stockport	159,696	28,240	39,000
700	Stockton	62,040	11,400	18,464
701	Story City	784,48	174,804	66,092
702	Stout	88,77	50,800	19,988
703	Stratford	309,28	89,412	
704	Strawberry Point	674,48	126,508	54,616
705	Struble	67,10	25,140	11,072
706	Sully	203,620	81,940	12,280
707	Sumner	1,214,204	278,368	72,436
708	Superior	74,880	29,592	30,676
709	Sutherland	438,428	151,708	47,536
710	Swalesdale	72,044	17,648	13,452
711	Swan	83,416	18,660	9,028
712	Swea City	369,696	128,344	28,888
713	Tabor	487,912	108,508	
714	Templeton	272,852	35,696	
715	Tennant	33,884	17,828	33,648
716	Terril	295,188	84,436	12,100
717	Thayer	37,484	29,208	8,924
718	Thompson	249,480	122,964	35,736
719	Thor	143,924	84,372	37,016
720	Thornburg	67,264	37,900	33,056
721	Thornton	231,792	60,652	25,352
722	Thurman	114,040	37,348	
723	Tiffin	77,952	27,876	11,912
724	Tingley	194,804	57,664	35,920
725	Titonka	174,680	66,140	14,296
726	Toronto	49,212	13,664	12,720
727	Traer	851,788	227,684	34,604
728	Treynor	113,852	27,604	
729	Tripoli	859,560	145,492	26,432
730	Truesdale	39,792	11,192	8,488
731	Truro	182,192	66,296	36,160
732	Turin	53,868	38,820	
733	Udell	52,820	11,484	7,566
734	Underwood	78,688	28,736	61,284
735	Union	240,780	61,004	13,184

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPTEMBER 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
9,076	944,472	226,118	451,350	449,492	5	12,670.00	669
2,104	488,616	122,154	293,000	36,268	5	10,480.00	670
	123,856	30,964	95,200			1,070.00	671
1,512	601,968	150,492	281,800			6,665.00	672
2,680	369,576	92,394	160,383			4,000.00	673
6,436	1,445,916	361,479	571,047	10,580	4	13,290.00	674
6,728	587,068	146,767	585,832	23,936	5	11,600.00	675
3,508	228,528	57,132	212,143			2,469.14	676
2,072	886,532	221,633	597,200	34,948	5	27,676.00	677
5,076	640,000	160,000	292,228	9,644		7,588.00	678
4,548	442,548	110,637	350,678	62,908	1	2,668.00	679
2,084	362,464	90,616		3,880		3,870.00	680
	123,348	30,837	38,900			1,335.46	681
1,484	254,892	63,723	95,070	4,632	5	3,655.00	682
	43,628	10,907	280,450	25,276	5	3,549.00	683
252	37,596	9,399	56,891			850.00	684
1,288	206,308	51,577	305,748	9,348	5	1,584.00	685
	177,008	44,252	80,748	4,548		1,575.00	686
6,940	1,856,744	464,186	416,494	18,700	5	28,001.00	687
1,000	119,804	29,951	7,500			720.00	688
	58,424	14,606	60,950			175.00	689
1,912	63,420	15,855	27,360	21,100	5		690
	447,728	111,932	379,319	4,988	5	3,675.00	691
1,368	315,996	78,999	225,436	6,076		3,610.00	692
2,132	281,100	70,275	121,703	41,864	5	4,086.00	693
	40,076	10,019	20,500				694
1,220	590,740	147,685	658,400	16,860	5	4,260.00	695
1,300	365,360	91,340	236,252			3,900.00	696
7,952	927,480	231,870	699,393	27,516	1	13,037.00	697
20,704	231,184	57,796	171,500	8,480	5	1,607.00	698
1,196	228,132	57,033	149,000			2,000.00	699
528	92,432	23,108				845.00	700
6,944	1,032,328	258,082	706,685	52,280	5	14,062.00	701
464	160,028	40,007	110,600	11,152			702
	398,696	99,674	302,104	86,920	5	6,326.00	703
4,512	800,124	215,031	662,032	45,746	5	6,153.00	704
432	103,748	25,937	16,900			1,186.00	705
1,100	298,940	74,735	404,441			3,300.00	706
4,260	1,569,268	392,317	809,591	58,828	5	18,028.00	707
1,020	136,168	34,042	37,300	8,668	5	2,136.00	708
	637,672	159,418	595,150	22,544	5	9,126.00	709
520	103,664	25,916	39,831	5,808	2	936.06	710
113	111,212	27,803	11,711	26,252		985.00	711
7,104	534,032	133,508	175,415			6,495.00	712
4,128	600,548	150,137	256,400	244,900	5	16,790.00	713
	308,548	77,137	215,200	7,228	5	2,777.00	714
428	85,788	21,447	27,268	36,149	4	950.00	715
792	392,516	98,129	83,700	24,276	5	3,001.00	716
1,780	77,396	19,349				500.00	717
3,168	411,348	102,837	82,232	101,680	5	3,618.00	718
4,644	269,956	67,489	137,982			1,777.58	719
1,352	139,572	34,893	58,550	1,060		760.00	720
780	318,576	79,644	68,300	30,656	5	2,786.00	721
1,056	152,444	38,111	30,600	12,864		2,189.00	722
3,012	120,752	30,188	37,100			720.00	723
5,272	293,660	73,415	104,450	25,508	4	1,595.83	724
2,544	257,660	64,415					725
284	75,880	18,970	6,500	2,672	5	600.00	726
2,520	1,116,596	279,149	1,073,414	33,980		13,700.00	727
11,712	153,168	38,292	840,836			1,780.00	728
5,588	1,037,072	259,268	618,200	25,922	5	10,977.92	729
400	59,872	14,968	6,000	5,792		550.00	730
2,424	287,072	71,768	205,475	51,020		1,790.10	731
	92,188	23,047	41,050			300.00	732
1,518	73,388	18,347	86,440	5,276		680.00	733
6,948	175,656	43,914	56,100	38,232	5	3,430.00	734
7,668	322,636	80,659	785,700	17,260	5	5,800.00	735

REPORT OF MUNICIPAL FINANCES

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

Number	Towns	Real property	Personal property	Railroad property
736	Unionville	78,816	39,168	31,568
737	University Park	209,524	3,312	
738	Urbana	172,524	59,160	4,816
739	Urbandale (Des Moines Rfd. No.1)	408,000	14,760	25,440
740	Ute	283,784	83,000	48,920
741	Vall	271,020	69,996	35,536
742	Valeria	24,960	8,560	709,616
743	Van Horn	399,712	126,684	30,720
744	Van Meter	164,948	41,084	30,608
745	Van Wert	134,960	35,104	41,564
746	Varina	101,064	62,760	15,824
747	Victor	444,708	104,252	18,168
748	Vincent	107,000	27,156	31,972
749	Vining	307,820	25,380	13,800
750	Volga City	238,504	51,828	33,204
751	Wadena	133,832	33,500	27,928
752	Walcott	409,504	116,900	22,040
753	Walker	292,540	88,344	30,676
754	Wallingford	107,176	35,784	
755	Wall Lake	472,320	118,392	62,604
756	Walnut	602,916	85,720	29,768
757	Wapello	826,720	142,500	30,484
758	Washta	154,024	71,072	32,208
759	Waterville	75,068	44,876	28,860
760	Waucoma	186,880	33,500	27,928
761	Waukegan	214,596	78,712	51,980
762	Wayland	321,380	52,660	13,544
763	Webb	97,524	44,144	22,364
764	Webster	82,244	15,348	54,300
765	Weldon	105,024	25,148	17,208
766	Wellman	604,948	87,592	24,720
767	Wellsburg	335,080	89,412	39,608
768	Welton	49,048	16,404	7,756
769	Wesley	196,804	87,484	23,272
770	West Bend	241,684	80,816	20,252
771	West Branch	530,904	119,936	23,824
772	West Burlington	551,172		
773	West Chester	87,960	59,892	8,040
774	Westfield	82,164	24,692	8,068
775	Westgate	133,688	69,164	23,844
776	West Liberty	917,820	195,524	
777	West Mitchell (P. O. Mitchell)	171,036	6,904	
778	Westphalia	150,092		
779	West Okoboji (P. O. Milford)	288,232	6,120	
780	West Point	293,220	142,320	26,204
781	West Side	140,556	61,132	39,608
782	West Union	903,136	276,580	57,156
783	Wheatland	216,452	98,204	20,728
784	Whiting	260,084	92,280	45,532
785	Whittemore	200,640	90,672	24,204
786	Whitten	99,920	33,888	38,352
787	Wiley (Carroll P. O.)	17,764	4,832	
788	Williams	359,600	83,108	23,384
789	Williamsburg	795,112	167,940	23,356
790	Williamson	102,656	18,780	
791	Wilton Junction	581,960	171,000	40,800
792	Winfield	538,576	163,956	
793	Winthrop	270,996	85,744	17,780
794	Wiota	82,692	28,940	18,168
795	Woden	106,644	42,512	
796	Woodbine	562,668	161,964	45,228
797	Woodburn	130,528	53,676	73,412
798	Woodward	397,496	80,628	41,344
799	Woolstock	152,252	39,560	46,272
800	Worthington	171,206	49,204	21,100
801	Wyoming	343,304	122,400	17,906
802	Yale	162,232	85,548	17,376

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
5,180	154,732	38,683	90,237	11,496	5	956.00	736
	212,836	53,209	112,360	30,428	5	1,200.00	737
3,120	239,620	59,905	79,404			1,200.00	738
8,320	456,520	114,130	37,500	242,740	5	5,535.00	739
2,628	418,332	104,583	164,039	12,660	5	1,850.00	740
2,276	378,828	94,707	120,400	14,768		7,995.00	741
13,124	756,260	189,065	8,450			661.00	742
1,964	559,080	139,770	257,400	39,588	5	5,937.00	743
3,048	239,688	59,922	131,100	20,576	5	2,032.00	744
1,392	213,020	53,255	84,720	7,720		800.00	745
1,864	181,512	45,378	43,000	4,488			746
4,100	571,223	142,807	785,593			6,055.00	747
1,344	167,472	41,868	56,000	49,168	5	2,038.00	748
360	347,360	86,840	40,500		5	1,400.00	749
1,340	324,876	81,219	145,125	7,932		2,650.00	750
1,232	196,492	49,123	56,200	21,412	5		751
1,928	550,372	137,593	373,380	14,404		3,426.69	752
1,952	413,512	103,378	173,150	22,324	5	2,718.76	753
	142,960	35,740	59,550	42,918	6	1,225.00	754
7,468	660,784	165,196	397,200	12,892		5,300.00	755
1,980	720,384	180,096	676,755	42,444	5	9,922.00	756
	999,704	249,926		31,060	5	9,125.00	757
3,120	260,424	65,106	133,500	30,976	5	21,722.00	758
1,148	149,952	37,488	74,995			1,872.65	759
9,232	257,540	64,385		5,232	5	3,229.00	760
1,612	346,900	86,725	187,646	45,196	5	2,997.00	761
2,804	390,388	97,597	550,992	8,064	5	1,800.00	762
720	164,752	41,188	9,690	17,116	5		763
1,148	153,040	38,260	158,900	5,780	5	995.00	764
880	148,260	37,065	84,050			800.00	765
12,268	729,528	182,382	338,164	29,316	5	6,777.00	766
5,708	469,808	117,452	108,000	45,780	5	5,000.00	767
436	73,644	18,411	39,350			460.00	768
3,012	310,572	77,643	164,300			4,019.00	769
912	343,664	85,916	215,956	9,788		4,750.00	770
780	675,444	168,861	992,892	1,600		6,790.00	771
	551,172	137,793	96,442			8,020.00	772
584	156,476	39,119	139,150	7,528	5	1,127.91	773
1,568	116,492	29,123	2,180			1,100.00	774
1,392	228,088	57,022	102,780	15,344	5	2,600.00	775
	1,113,344	278,336	1,671,675			9,900.00	776
	177,940	44,485	10,000	11,124		444.00	777
1,000	151,092	37,773	92,500			2,568.56	778
772	295,124	73,781		25,392	5	1,077.38	779
820	462,564	115,641	134,590			3,232.00	780
3,292	244,588	61,147	27,000	7,992	5	3,618.00	781
9,384	1,246,256	311,564	824,020	83,072	5	24,500.00	782
2,624	338,008	84,502	309,020			2,090.00	783
7,204	405,100	101,275	234,532	32,240	5	4,100.00	784
1,896	317,412	79,353	78,127			4,100.00	785
2,148	174,308	43,577	84,370	42,220	5	911.28	786
260	22,856	5,714	69,500	18,652	5	45.00	787
4,172	470,264	117,566	144,500	24,780	5	7,000.00	788
	986,408	246,602	1,457,822	3,224			789
	121,436	30,359	17,200	12,870	5	1,480.00	790
9,240	803,000	200,750	629,870			9,225.00	791
	702,532	175,633	677,775	32,160	4	10,900.00	792
	374,520	93,630	159,659			2,610.90	793
1,432	131,232	32,808	21,910	5,872		830.00	794
	149,156	37,289	91,318	15,540	5	2,448.00	795
	769,860	192,465	807,650			14,300.00	796
6,096	263,712	65,928	56,001	14,980	5	1,550.00	797
3,416	522,884	130,721	280,800	32,432	5	6,010.00	798
1,628	239,712	59,928	70,300	42,896	5	1,050.00	799
980	242,580	60,645	208,300	3,660	5	1,000.00	800
1,456	485,156	121,289	355,730			5,890.00	801
524	265,680	66,420	158,227	7,900	5	1,060.00	802

REPORT OF MUNICIPAL FINANCES

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

Number	Towns	Real property	Personal property	Railroad property
803	Yetter.....	10,080	81,628	-----
804	Yorktown.....	88,900	29,152	25,656
805	Zearing.....	247,544	82,204	-----
806	Zwingle.....	102,448	-----	-----

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
2,008	91,708 145,716 329,748 102,448	22,927 36,429 82,437 25,612	141,280	800 37,684	5	1,200.00 1,635.00 7,110.00 632.00	803 804 805 806

CITY OFFICIALS

No. in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
1	Des Moines	John Mac Vicar	Roscoe P. Bane	Emmet C. Powers	1930
2	Sioux City	Thos. B. Huff	Foster Thompson	C. A. Carlson	1930
3	Davenport	Louis E. Roddewig	Frank A. Hass	Chas. E. Robeson	1928
4	Cedar Rapids	J. F. Rall	L. J. Storey	M. F. Cox	1930
5	Dubuque	John H. MacLay	Jno. Stuber	Otto F. Puls	1929
6	Council Bluffs	S. A. Greene	Eldon C. Anderson	Bertha C. Smith	1930
7	Waterloo	G. A. Tibbitts	Chas. C. MacKay	Guy M. Johnson	1930
8	Clinton	Wm. J. Greene	Frank W. Leedham	B. S. Keith	1930
9	Burlington	E. G. Marquardt	Robert Schlamp	Geo. Bruhl	1930
10	Ottumwa	E. R. Mitchell	E. J. Chambers	Max Von Schrader	1929
11	Mason City	E. S. Selby	J. H. McEwen	R. E. Wiley	1929
12	Ft. Dodge	C. V. Findlay	C. W. Wakeman	J. H. Schreurs	1930
13	Marshalltown	A. C. Conaway	Anne McMahon	W. B. Hanna	1929
14	Muscatine	Herbert G. Thompson	R. A. Van Dyke	J. H. Scheurs	1930
15	Iowa City	J. J. Carroll	Geo. J. Dohrer	E. B. Raymond	1929
16	Keokuk	Henry F. Krueger	H. B. Blood	W. A. Logan	1930
17	Boone	Robt. McBirnie	Otto Hile	Carl R. Roberts	1929
18	Ft. Madison	Jas. A. Tower	L. F. Albers	Margaret Jaeger	1929
19	Oskaloosa	R. K. Davis	Lucille Fuller	Fuller	1929
20	Ames	F. H. Schleiter	A. B. Maxwell	H. W. Stafford	1930
21	Centerville	Jim Keller	W. M. Winter	W. A. Bashaw	1929
22	Creston	Geo. D. Newcomb	B. Tallman	Ernest Porter	1929
23	Oelwein	T. N. Carnall	C. D. Shippy	D. R. Lynch	1929
24	Newton	R. W. Sayre	R. W. Dodds	Lee Brown	1929
25	Cedar Falls	J. F. Cross	Henry Albrick	C. H. Beyers	1929
26	Webster City	P. W. Lee	A. J. Peterson	B. W. Wilson	1929
27	Charles City	C. G. Gray	J. W. McGeeney	J. R. Jackson	1929
28	Fairfield	Harley Carter	F. V. Goodman	E. Noble Ball	1929
29	Perry	I. Kelley	Alice Keenan	Kathryn McTaggart	1929
30	Red Oak	H. S. Cloud	Arthur E. J. Johnson	H. C. Houghton, Jr.	1929
31	Atlantic	Ray Trainer	T. E. Nichols	J. G. Whitney	1929
32	Shenandoah	H. S. Alexander	Nellie Mygatt	H. E. Ross	1929
33	Chariton	C. A. Currier	W. M. Householder	E. W. Drake	1929
34	Albia	W. S. Lewis	Norman Walton	E. W. Baxter	1929

35	Estherville	H. M. Schloeman	A. O. Peterson	Gladys B. Hunt	1929
36	Cherokee	A. J. Nordstrom	Wm. Shaddow	Geo. Brummer	1929
37	Spencer	Eugene E. Bender	E. H. Penning	E. Taggart	1930
38	Clarinda	H. E. Davidson	W. D. Toyne	C. E. Bradley	1929
39	Grinnell	W. G. Ray	Homer B. Lowrey	Carl E. Child	1929
40	Le Mars	Wallace Winslow	C. C. Woodke	R. C. Baitels	1929
41	Marion	O. M. Carson	D. H. Smith	S. J. Hines	1929
42	Carroll	J. E. Haltigan	W. A. Arts	Leo J. Wegman	1930
43	Mt. Pleasant	A. M. Van Allen	J. P. Budde	C. Van Brussie	1929
44	Valley Junction	P. L. Riley	C. C. Williams	W. H. Gavin	1930
45	Washington	J. W. Applegate	W. H. Fulton	L. A. Holland	1929
46	Missouri Valley	W. W. Foote	Elma J. Brundige	H. F. Foss	1929
47	Eagle Grove	G. W. Baker	J. K. Baker	C. C. Christensen	1929
48	Decorah	F. W. Conover	F. M. Hughes	W. F. Baker	1929
49	Iowa Falls	W. A. Middleton	L. H. Sours	P. M. Nelson	1930
50	Algona	Albert Ogren	Adah Carlson	H. M. Hanberg	1929
51	Storm Lake	B. Marchort	G. S. Robinson	J. W. Gilbert	1929
52	Knoxville	N. D. Shinn	Frank Crawford	J. C. Collins	1929
53	Maquoketa	F. J. Swift	J. G. Thorne	G. L. Mitchell	1929
54	Waverly	F. A. Osincup	R. O. Clark	H. C. Noltling	1929
55	Belle Plaine	L. G. Ruhl	E. N. Brown	W. A. Irwin	1929
56	Indianola	N. D. Gordon	A. R. Smith	Linda Starbuck	1929
57	Manchester	Fred W. Hermann	Chas. J. Seeds	C. G. Yocan	1929
58	Denison	W. H. Lamb	Jacob Johnson	Chet L. Smith	1930
59	Independence	A. T. O'Brien	Chas. L. King	A. S. Plane	1929
60	Hampton	A. W. Wolf	Thomas Kelley	D. C. Wolf	1929
61	Vinton	E. A. Brighton	W. E. Gilchrist	E. M. Tinkham	1929
62	Jefferson	D. E. Lyon	S. T. Jack	R. Haloney	1929
63	Cresco	H. G. Addie	G. A. Morris	E. P. Farnsworth	1930
64	Pella	S. DeHaan	A. C. Kuyper	Jno. Van Rhecken	1929
65	Winterset	Ellyson Green	Elizabeth Pennebaker	N. E. Hollen	1929
66	Sheldon	F. W. Nelson	Scott Martin	E. A. Horen	1930
67	Osage	C. E. Juhl	A. S. Wright	Birchard Brush	1929
68	Clear Lake	A. N. Anderson	G. W. Moeller	H. N. Halvorson	1930
69	Eldora	Chas. O. Ryan	G. M. Shafer	J. F. Harding, Jr.	1930
70	Mystic	Carl Davis	J. L. Huffman	Tom Stephenson	1930
71	Harlan	E. M. Miller	J. W. Bailey	C. C. Weber	1930
72	Nevada	C. F. Wilson	R. A. Davis	C. A. Batman	1929
73	Clarion	E. D. Tompkins	G. A. Triggs	A. E. Weber	1930
74	Osceola	D. R. Robinson	W. N. Temple	A. D. Simmons	1929
75	Emmetsburg	Earl Brown	J. W. Neary	Caspar Nelson	1930
76	Sac City	J. B. Tourgee	S. E. Humphries	C. E. Harding	1929
77	Waukon	P. H. Le Tourneau	T. B. Thorsen	Ben Ludeking	1929
78	Tama	M. W. Hyland	Chas. E. Davis	D. E. Goodell	1929
79	Glenwood	R. D. Linville	B. N. Maxwell	W. C. Ratke	1929
80	Hawarden	L. R. Ball	Fred A. Gefke	C. A. Slife	1930
81	Colfax	Edwin Perry	H. F. Cassidy	R. E. Cummings	1929
82	Bettendorf	C. J. Kuehl	H. T. Abramson	A. H. Noeller	1930
83	New Hampton	A. L. Wackholz	I. B. Strike	Alvah Griffith	1929

CITY OFFICIALS—CONTINUED

No. in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
84	Anamosa	J. G. Fegan	Daisy Stevens	T. E. Watters	1929
85	Bloomfield	J. H. Leon	W. J. Brown	Mrs. Lena Mustard	1930
86	Siigourney	C. A. Lyons	H. F. Richardson	C. C. Williamson	1930
87	Humboldt	Mary H. Johnston	J. A. Parker	H. L. Strong	1930
88	Monticello	B. E. First	Ray Echternacht	F. E. Stimson	1930
89	Lake City	Ed M. Miles	H. D. Minor	G. G. Hutchinson	1930
90	Rockwell City	L. E. Eslick	D. E. Leonard	G. W. Richter	1930
91	Madrid	C. E. Peterson	C. S. Adams	G. C. Carlson	1930
92	Audubon	W. E. Williams	J. A. Corine	H. M. Bilherz	1930
93	Marengo	M. Furgeson	F. W. Gleathwaite	Robert R. Hibbs	1930
94	Tipton	H. E. Dallas	H. R. McNamara	S. G. Frink	1930
95	Rock Rapids	O. S. Thomas	W. F. Gingrich	P. G. Smith	1930
96	Dyersville	Aug. E. Schuster	W. C. Loosbrock	J. J. Mangrich	1930
97	Ida Grove	Thos. McLeod	Geo. C. Hubbard	R. W. Lohmann	1930
98	Villisca	W. J. Oviatt	Edwin C. Kenkins	John L. Wheeler	1930
99	Onawa	F. G. Oliver	Ben Jensen	O. H. Gravatt	1930
100	Bedford	M. A. Sawyer	J. E. Lovell	J. W. Wyant	1928
101	Forest City	M. J. Wolfs	J. O. Bergfeld	H. R. Cleophas	1930
102	Eldon	J. S. Barley	John Tarnum	W. E. Hill	1929
103	De Witt	W. E. Lambartson	C. C. Christiansen	Paul Sregmund	1930
104	Leon	John A. Fulton	E. E. Beck	M. A. Gammill	1930
105	Hamburg	A. E. Wanamaker	Paul Travis	F. J. Liess	1929
106	Corning	W. H. Cochrane	J. F. Latimer	F. C. Okay	1930
107	Seymour	E. B. Johnson	S. M. Kirkland	Nora Gingerich	1930
108	Toledo	F. J. Premenak	E. A. Bousan	M. J. Krezek	1929
109	What Cheer	I. G. Cowan	F. E. Kenath	Robt. Schott	1929
110	Stuart	W. F. Earhart	H. L. Thulln	F. E. Ball	1929

TOWN OFFICIALS

Number	Town	Mayor	Clerk	Treasurer	Year term expires
1	Ackley	Fred E. Trainer	John R. Heinz	S. S. Trainer	1930
2	Ackworth	J. W. Short	Dorothy M. Howard	C. J. Griffin	1929
3	Adair	H. R. Soule	M. M. Garner	C. Rochholz	1930
4	Adel	John G. Regan	E. R. Orr	E. B. King	1930
5	Afton	J. D. Porter	T. S. Spencer	R. F. Sullivan	1930
6	Agency	J. M. Pedin	W. W. Reynolds	Verl Riffle	
7	Ainsworth	E. J. Richards	Alice Pearson	A. E. Sands	1930
8	Akron	M. W. Redmond	D. G. Ross	Frank Wakeman	1930
9	Albert City	Edw. Swanson	John Spor	O. C. Wilson	1929
10	Albion	W. B. Hall	F. W. Furch	R. W. Stevens	
11	Alburnett	W. E. Stick	Erwin Lanning	C. B. Weislogel	1930
12	Alden	C. C. Cady	G. F. Bigelow	W. H. Miller	1930
13	Alexander	E. S. Packard	H. J. Bohlen	W. F. Dunn	1930
14	Allerton	E. E. Keller	J. H. Wolf	F. H. Duncan	1930
15	Allison	Geo. L. Arnold	W. C. Shepard	J. B. Isaacson	1930
16	Alta	C. F. Sangster	P. N. Sipe	H. P. Reider	1930
17	Alta Vista	Carl A. White	Geo. B. Lofy	D. A. Bartels	1930
18	Alton	Peter Goebel	L. K. Burket	J. N. Kuhl	1930
19	Altoona	C. L. Bane	O. W. Altman	N. E. Kelley	1930
20	Alvord	A. W. Ripley	E. W. Eisentrager	Lou Mundt	1930
21	Andover	August Boysen	Wm. Wilke	Walter Bock	1930
22	Andrew	W. L. Rantz	Q. J. March		1930
23	Anita	J. T. Monnig	W. T. Biggs	A. R. Robison	1930
24	Ankeny	G. H. Swartfager	O. R. Canfield	L. E. Brewbaker	1930
25	Anthon	D. Biwer	H. L. Heidelberg	T. B. O'Donnell	1930
26	Aplington	Wm. Dreyer	Henry Busse	H. W. Reints	1930
27	Arcadia	Wm. Stoelk	A. H. Mohr		1930
28	Archer	H. Tiemens	Karl W. Johnson	Mrs. M. Kleinhekril	1929
29	Aredale	A. D. Allen	W. Pell	C. G. Webb	1930
30	Arion	Pat Hederman	A. H. Nichols	R. L. Rule	1930
31	Arispe	A. A. De Lay	L. E. Wilson	James McKee	1929
32	Arlington	J. W. Ruble	H. G. Carnes	H. R. Young	1930
33	Armstrong	J. V. Law	H. B. Sturtevant	John Daws	1928
34	Arnolds Park	B. J. Lawler	P. V. Miller	A. L. Groom	1930
35	Arthur	F. W. Cole	J. W. Fair	Reese F. Kiner	1930

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
36	Ashton				
37	Aspinwall	Geo. Schade	Frank Ehrichs	Andrew Boyens	1930
38	Atalissa	J. H. Lowenberg	C. L. Bolon	G. L. Robertson	1928
39	Athelstan	C. R. Sickels	B. W. Campbell	Elva Fidler	1930
40	Atkins	E. E. Swartz	J. T. Barken	Fred C. Schlatterhock	1930
41	Auburn	F. A. Meyer	J. J. Toop	T. B. Howard	1930
42	Aurelia	T. B. Parker	Lars P. Nelson	W. H. Bischel	1930
43	Aurora	John King	A. E. Durfey	Marie Matteson	
44	Avoca	Henry Bornholdt	E. E. Watson	R. G. Peters	1930
45	Ayrshire	T. P. Cox	R. J. Smith	C. A. Spittler	1930
46	Badger	Otto Gangstead	J. G. Mettvedt	K. C. Peterson	1930
47	Bagley	J. A. Gardner	John Hamilton	A. Loyd Berry	1930
48	Bailey	Riley Sloan	J. E. Bergadeen	Paul Newhouse	1928
49	Baldwin	John Kubert	R. F. Werden	C. A. Harding	1930
50	Bancroft	Dr. J. A. Devine	A. O. Stromseth	L. F. Kennedy	1930
51	Barnes City	C. H. Coxe	R. C. Lester	Bess Graham	
52	Barnum	P. C. Connors	Alice L. Rial	Thos. R. Berry	1929
53	Bassett	Irene B. Tucker	B. F. Finegan	Walter Trusty	1930
54	Batavia	W. R. Hocking	E. L. Roberts	L. E. Copeland	1930
55	Battle Creek	O. O. Spotts	A. Boysen	C. H. Dall	1930
56	Baxter	W. J. Trozel	L. Roy Trout	Chas. Burdick	1930
57	Bayard	W. H. Neal	L. V. Pulver	L. D. Lockwood	1930
58	Beacon	M. E. Lewellyn	Harry Deaver	Emory Phillips	1930
59	Beaconsfield	F. J. Bryant	Lloyd Vanderpool	Mrs. T. R. Beadle	1930
60	Beaman	C. W. Moore	W. E. Whorral	E. G. Elliott	1930
61	Beaver	Ed. Grubb	O. O. Rohrer	H. A. Burns	1929
62	Bellevue	J. C. Schmidt	Charles Dunn	Irene Dunn	1930
63	Belmond	T. A. Davenport	Guy Byers	C. M. Morse	1930
64	Bennett	W. H. Fitch	J. G. Engel	J. B. Vaughan	1930
65	Benton	A. D. Nye	W. T. Pickinpaugh	L. C. Qulett	1928
66	Berkley	F. L. Kendall	Mable Canon	Floyd Peterson	1929
67	Bernard	C. F. Smyth	W. L. McDonnell	Wm. Cannon	1930
68	Bertram, Via Cedar Rapids R. F. D. No. 4	Claude W. Salisbury	R. C. Anderson	Wm. Davis	1930
69	Bevington	J. H. McManus	J. H. Hall	G. F. Bussnamus	1930

70	Birmingham	Stanley Watts	M. D. Hope	C. H. Graham	1930
71	Blairsburg	R. L. Marvel	D. Pittsworth	J. W. McNee	1928
72	Blairstown	B. F. Paul	Mrs. Marty T. Gass	R. D. Kimin	1930
73	Blakesburg	G. E. Knedler	Harry Peterson	O. E. Thode	1930
74	Blanchard	R. H. McFarland	Erroll Smith	Roy McNaughton	1928
75	Blencoe	J. C. Woodruff	M. R. Vredenburg	B. H. Danforth	1930
76	Blockton	W. G. Florea	Ellis Nulph	M. E. Roof	1930
77	Blue Grass	J. G. Putzier	W. G. Kupper	Elsie M. Plett	1930
78	Bode	H. J. Thoeke	A. H. Mitsven	Oscar Grefstad	1930
79	Bonaparte	J. H. Trumbo	E. C. Smith	R. E. Meek	1929
80	Bondurant	W. P. Hall	J. M. Ingle	B. F. Rothrock	1930
81	Bouton	B. M. Swisher	Chas. W. Dissinger	Fred Schnoor	
82	Boxholm	Axel Henderson	H. G. Steen	E. W. Bloomquist	1930
83	Boyden	John Doorenbos	S. G. Vanden Brink	Paul T. McCrum	1930
84	Braddyville	O. B. Holton	L. R. Potter	C. E. Apple	1929
85	Bradgate	C. Nichols	A. I. Sinclair	F. C. Churn	1930
86	Brandon	W. H. Deeter	Wm. J. Brown	L. G. Craft	1929
87	Brayton	H. M. Bartlett	C. Mikkelsen	L. F. Miller	1929
88	Breda	John H. Schulte	John J. Smid	Leo E. Snyder	1930
89	Bridgewater	Geo. Herrick	Guy J. Pate		1930
90	Brighton	A. J. Johnson	L. E. White	D. E. Peters	1930
91	Bristow	O. C. Fahr	H. L. Searle	D. A. Newbury	
92	Britt	H. C. Armstrong	H. H. Mullin	Beatrice Ross	1930
93	Brooklyn	O. D. Hall	Jennie Schmitz	C. W. Fowler, Jr.	1930
94	Brunsville	Edw. J. Johnson	H. J. Harms	E. Boysen	1929
95	Buckeye	D. D. Walker	H. W. Sielaff	E. S. Pitman	1930
96	Buck Grove	R. C. Wiese	J. J. Finigan	F. G. Hemphill	1930
97	Buffalo	Fritz Bernick	Christian Zogg	John Waspl	1929
98	Buffalo Center	J. A. Fredericks	C. A. Sparks	E. E. Sapp	1930
99	Burt	C. O. Bailey	H. A. Thompson	C. H. Blossom	1930
100	Bussey	W. L. McGee	F. B. Shulze	J. T. Doughman	1930
101	Calamus	John Eden	Chris Schwennsen	M. A. Hunter	1929
102	Callender	Thor Larsen	M. O. Wing	F. O. Peterson	1930
103	Calmar	J. F. Conover	W. B. Miller	H. J. Giesen	1930
104	Calumet	H. J. Warm	Herman Korthauer	Paul J. Fischer	1930
105	Camanche	John Gordon	Merlin Iliff	E. G. Cady	1929
106	Cambridge	C. M. Webb	J. A. Woods	C. O. Fatland	1930
107	Cantril	Vironda Teter	Hezle Hustead	B. C. Casady	
108	Carbon	Geo. Misner	Chas. W. Johnson	F. W. Stone	
109	Carlisle	F. D. Wertman	A. C. Seld	W. D. Kall	1929
110	Carpenter	G. O. Johnson	Benj. Lutch	E. R. Nicholson	1930
111	Carson	C. Hartz	W. J. Flood	C. D. Prindle	1930
112	Cascade	L. F. Barrett	C. F. Crawford	F. P. Kremer	1930
113	Casey	C. J. Thaler	John H. Smith	S. T. Lawler	1930
114	Castalia	E. J. Baltz	D. C. Malloy	E. E. Malloy	1930
115	Castana	Harlan Lynch	H. M. Conner	Edith McNamri	1929
116	Castle Hill (Rfd. Waterloo)	F. C. Letsch	C. C. Uttley	Fred Thomsen	1930
117	Cedar Heights (Rfd. Waterloo)	Jas. M. Edwards	R. L. Edgerton	May Foote	1930

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
118	Center Junction	H. W. Shipley	Geo. D. McDonald		
119	Center Point	E. J. Sarchett	R. W. Lockhart	J. F. Stauffer	1930
120	Central City	L. S. Hamilton	R. D. Minehard	W. I. Kearn	1930
121	Charlotte	T. P. C. Ketelsen	Carl E. Hoeft	E. A. Garside	1929
122	Charter Oak	B. H. Runge	L. N. Roose	E. W. Timm	1930
123	Chatsworth	E. W. Farnsworth	F. L. Shumaker	D. K. Bennett	1930
124	Chelsea	Wm. W. Kosta	Emil W. Kesi	Jos. Benesh	1929
125	Chester	C. C. Plummer	J. B. Miller	R. J. Stinzi	1928
126	Chilliothe	O. W. Hasselrooth	Alfred Peterson	Geo. Jenkins	1929
127	Churdan	A. P. Fuhrmeister	A. C. Kloss	Y. E. Allen	1930
128	Cincinnati	J. M. Sturdivant	C. W. Graham	John Browitt	1930
129	Clare	W. A. Kirkpatrick	M. M. Chalus	C. V. Klapka	1930
130	Clarence	Harry Freeman	C. Z. Mack	E. C. Hasselbusch	1930
131	Clarksville	Frank Fishel	W. L. Asher	W. M. Roberts	1930
132	Clayton	C. W. Blake	James McGuire		1930
133	Clearfield	S. H. Fasmire	J. R. Henderson	C. C. Miller	1930
134	Cleghorn	A. W. Shafer	L. L. Patton	R. C. McKinney	1930
135	Clemons	W. J. Darland	Charles H. Beckwith	Earl Van Meter	1930
136	Clermont	J. P. Paulson	E. M. Houg	B. C. Gruver	1929
137	Clio	J. E. Scott	J. Ray Shriver	C. R. Shriver	1930
138	Clover Hills (Via Valley Jct.)	Chas. R. Mountain	O. Belleson	Dora Grobosch	1930
139	Clutier	Albert Hach	F. A. Hadacek	J. P. Novak	1930
140	Coburg	R. B. Moore	C. L. Drollinger	W. L. McLean	1930
141	Coggon	L. A. Hinton	F. W. Lindahl	D. D. Johnson	1929
142	Coin	L. J. Millen	E. H. King	C. H. Waldruff	1930
143	Colesburg	W. E. Hoot	W. S. Shaffer	J. R. Grimes	1930
144	College Springs	J. A. McKinley	O. J. Miller	O. J. Miller	1930
145	Collins				
146	Colo	E. G. Schoonover	G. A. Hall	E. F. Schoonover	1930
147	Columbus City	L. C. James	J. E. Henson	Mary Moore	1930
148	Columbus Junction	E. F. Davis	Wm. Deford	E. O. Newell	1930
149	Colwell	Frank Brunner	Calvin V. Smith	Roy A. Sweet	1929
150	Conesville	Geo. Brown	C. A. McCormick	Geo. Dyche	1930
151	Conrad	H. G. Taddiken	G. W. Frederick	E. L. Guild	1930
152	Conway	C. H. Parson	W. A. Bates	F. C. Cooper	1930

153	Coon Rapids	Verne Whitnell	W. K. Kelster	Paul H. Kinnick	1930
154	Coppock	F. M. Vantrump	John Hesser	G. F. Dold	1930
155	Coralville (Via Iowa City)	Ed. Koser	Ray Bowers	Etta Edwards	1929
156	Correctionville	G. C. Isbell	H. B. Schneckloth	Iva E. Wesley	1930
157	Corwith	M. C. Stark	J. L. Oxley	R. J. Galloway	1930
158	Corydon	J. D. Young	G. E. Metler	F. B. Selly	1930
159	Cotter	Ebb Williams	J. J. Roberts	Alfred Morgan	1930
160	Coulter	Nels C. Pedersen	Stanley Aagesen	Ole Hansen	1928
161	Craig	H. F. Ludwig	J. H. Schmidt	J. F. Renken	1929
162	Crawfordsville				
163	Cromwell	Johnny Kilgore	A. O. Cannon	M. A. Howell	1930
164	Crystal Lake	John Potgeter	Rush Gabrielson	A. R. Janssan	1930
165	Cumberland	C. S. Ford	W. A. Fahrion	O. P. Shearer	1930
166	Cumming	A. L. Cochran	F. A. Felton	E. E. Jenks	1930
167	Curlew	Chas. Brumbaugh	O. B. Drown	Lloyd Seagren	1929
168	Cushing	F. A. Burow	Henry Grefe	E. H. Ohrm	1930
169	Cylinder	Theo. C. Johnson	G. A. Freeman	G. A. Freeman	
170	Dakota City	H. F. Kunert	Tom A. Robinson	Robert Sayers	1930
171	Dallas	A. E. Mitchell	V. M. Stilwell	J. B. Nelson	1930
172	Dallas Center	D. S. De Atley	Vera Collins	W. H. Kent	1930
173	Dana	A. D. McGregor	Geo. H. Goodell	L. H. Kinsey	
174	Danbury	P. H. Rush	J. C. Jacobsen	Flora Betts	1930
175	Danville	C. R. Brandmeyer	R. M. Chambers	W. R. Clappitt	
176	Davis City	G. P. Campbell	W. L. Severe	O. E. Shoemaker	1930
177	Dawson	Geo. D. Brown	M. T. Finley	W. A. McCrory	1930
178	Dayton	William Coomer	O. S. Larson	T. W. Swanson	1930
179	Decatur City	M. J. Powers	J. L. McMorris	E. L. Armstrong	1930
180	Dedham	J. J. Klingsels	F. O. Bruce	Wm. B. Loeltz	1930
181	Deep River	C. E. Hollingsworth	C. E. Axtell	F. F. Baustian	1930
182	Defiance	Geo. Rewerts	B. D. Shepard	E. L. Penniston	1930
183	Delaware	Gustave Ortberg	N. E. Malmgren	A. W. Sackett	1930
184	Delhi				
185	Delmar	Ocy Taylor	John A. Fitzpatrick	F. P. Goodjohn	1930
186	Deloit	Geo. Hutchinson	B. W. Richardson	Jno. Krueger	1930
187	Delphos	C. E. Hoover	S. H. Seaton	H. K. Seaton	
188	Delta	C. C. Bensler	Ralph Eastburn	C. A. Burt	1930
189	Denver	Henry Groening	Erwin Mohling	Herman Kehe	1930
190	Derby	R. P. Decker	Marion Irwin	Clell H. Fulton	1929
191	De Soto	Geo. Jordan	Herbert H. Morrill	J. A. Polke	1930
192	Dexter	W. O. Armfield	H. D. Lenocker	L. M. Lanning	1930
193	Diagonal	W. J. Snethen	D. V. Ferris	Robt. L. Bailey	1930
194	Dickens	C. E. Newton	C. N. Varney	F. L. Evans	1930
195	Dike	H. J. Knudsen	B. H. Fletcher	Anton P. Lorenzen	1929
196	Dixon	H. W. Meinert	G. E. Kirk	P. J. Thede	1930
197	Dolliver	John Barfoot	O. P. Stow	Neil Finn	1930
198	Donahue	John Grill	P. A. Dietz	Mrs. L. A. Keppy	1930
199	Donnan	G. E. Flinders	Mrs. Lena Flinders	Donna M. Sherman	1929
200	Donnellson	H. H. Reitz	Edw. Miller	H. A. Lowenberg	1930
201	Doon	Joseph Kleespies	L. J. Dehn	E. C. Konieck	1930

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
202	Dougherty	Pat Sweeney	W. J. Lalor	C. H. Christians	1929
203	Dow City	M. T. Sharp	E. G. Wiggins	E. E. Newkirk	1930
204	Dows	A. Erickson	A. A. Diedrich		1930
205	Drakesville	A. I. Pratt	Ed Jennings	W. C. Irelan	1930
206	Dumont	F. W. Noelting	H. M. Thatcher	S. G. Barlow	1930
207	Duncombe	G. W. Gibbs	M. L. Herkins	L. V. Miller	1930
208	Dundee	H. W. Schwe	C. H. Lawrence	J. S. Hunt	1930
209	Dunkerton	R. A. Hazel	Louis Fressle	J. M. Page	1930
210	Dunlap	R. G. Moore	Lee S. Edwards	Glen H. Millard	1930
211	Durant	E. F. Jackheck	Harry H. Voss	A. H. Wilhener	1930
212	Dysart	Con. Subach	D. F. Harrington	Ervin Moeller	1930
213	Earlham	W. H. Williams	E. L. Scar	Scott Shidlett	1930
214	Earling	J. H. Muenchrath	J. J. Langenfeld	W. B. Ryan	1930
215	Earlville	H. J. Vanflut	Wm. Hunt	C. B. Rogers	1930
216	Early				
217	Eddyville	H. C. Johnson	I. S. Burton	G. E. Stephenson	1930
218	Edenville (Rhodes P. O.)	W. Williams	F. E. Bentley	Leo A. Bair	1930
219	Edgewood	L. B. Blanchard	E. B. Shafer	Jas. Adams, Jr.	1930
220	Elberon	A. J. Haase	Louis L. Stransky	E. P. Skrable	1930
221	Eldridge	Geo. W. Bekrens	Fred H. Wiese	Robt. J. Tank	1929
222	Elgin	A. M. Welbel	C. J. Harrington	Max Thoma	1930
223	Elkader	W. W. Davidson	E. F. Seifert	J. T. Maley	1930
224	Elkhart				1930
225	Elk Horn	Peter Hoegh	Arnold Anderson	Fred Sorenson	1930
226	Elkport		John Knospe		
227	Elliott	C. A. Green	C. H. Westrope	D. R. Kipp	1930
228	Ellston		Guy M. Jackson	Earl M. Adams	1930
229	Ellsworth	J. C. Peterson	Geo. A. Hanson		1930
230	Elma	Earl Hayden	H. D. Cook	E. B. Richmand	1930
231	Ely	Jos. Lorene	A. J. Baschnagel	Jos. Beeicka	1930
232	Emerson	H. C. Hicks	L. V. Hicks	John Carson	1930
233	Epworth	H. Hlrous	Arthur Edwards	C. B. Hanna	1930
234	Essex	C. H. Lilsedahl	DeLos Quist	C. E. Hanson	1930
235	Everly	Johannes Schmidt	D. D. Treleven	E. H. Breitsprecher	1930
236	Exira	T. M. Rasmussen	J. K. Vander Brake	M. E. Leake	1930

237	Exline	A. L. Farnsworth	L. Johnson	J. D. Rowan	1929
238	Fairbank	John L. Gardner	W. H. Miller	L. P. Davis	1930
239	Farley	C. C. Barnett	A. E. Kelly	J. L. Mahony	1930
240	Farmersburg	Otto Fuelling	Ernest Haltmeyer	L. W. Thompson	
241	Farmington	Harry Van Auken	Willard Harnagel	Minnie Westcott	1930
242	Farnhamville	Chas. Beacham	Herbert Gustafsen		1930
243	Farragut	Geo. W. Perkins	W. S. Coy	Wm. Rogers	1930
244	Fayette	F. A. Hoyt	Fitch Payne	A. C. Hanson	1930
245	Fenton	H. Krause	J. A. Swartz	J. Bailey	1930
246	Ferguson	John Howe	Elsie Cooper	Hazel Doud	
247	Fertile	C. Norman Jorgensen	H. E. Halvorsen	J. F. Rhodes	
248	Floris	S. N. McCormick	Hazel Wilkinson	Alson Cobb	1929
249	Floyd	Irwin R. Otto	A. F. Brockman	H. E. Shapley	1930
250	Fonda	F. J. Kenning	J. W. Stewart	M. Royer	1930
251	Fontanelle	W. C. Hodges	H. J. Stuldmiller	C. A. Baker	1930
252	Fort Atkinson	Fred Einwalter	Adolph Hlubek		1930
253	Fostoria	E. E. Bleeker	H. A. O'Farrell		1930
254	Franklin (Via Donnellson)	W. P. Smith	August Fey	Eva Eschman	1930
255	Fraser	Geo. Becker	John Tuttle	Wm. Seymour	1930
256	Fredericksburg	A. H. Milne	L. Aubrey	C. E. Leach	1930
257	Frederika	D. L. Bowers	Donald Ager	Fred Rewsedt	1930
258	Fredonia (Via Columbus Jet.)	Jerry Van Dyke	H. P. Edmondson	Mrs. L. F. Crull	1930
259	Fremont	Wm. Bane	Ben Roof	D. C. Rhoads	1930
260	Galt	R. B. Sellers	N. E. Poverl	M. M. Potter	
261	Galva	H. M. Walters	J. A. Haworth	Geo. Missildine	1930
262	Garber	C. Schnepf	Verni O'Connor	Hattie Schnepf	1929
263	Garden Grove	Udel Mundel	C. E. Henderson	H. O. Lovett	1930
264	Garnaville	W. A. Kregel	Chas. Roggman	H. J. Wirkler	1930
265	Garner	W. J. Barz	H. V. Reed	Gordon B. Clarke	1930
266	Garrison	H. Henkle	O. N. Heldebrant	A. J. Donald	
267	Garwin	Ralph Hall	Earl Morrison	J. West Townsend	1930
268	Geneva	F. P. Finn	B. F. Hicks	F. E. Davenport	1929
269	George	Geo. R. Fle	John G. Peters	H. D. Aykens	1930
270	Gilbert	F. N. Anderson	W. L. Kent	H. R. Martin	1930
271	Gilbertville	Leo J. Bedard	Frank Bornong	Jacob Schares	
272	Gilman	S. Gregg	Paul M. East	J. A. Small	1930
273	Gilmore City	M. Bertha Van Alstine	C. C. Knoll	L. R. Van Alstine	1930
274	Gladbrook	W. G. Schneekloth	Irene M. Conant	C. F. Harris	1930
275	Glidden	D. B. Haselton	E. Mereness	Joe Bender	1930
276	Goldfield	D. D. Matheson	R. W. Yarwood	C. F. Axon	1930
277	Goodell	W. E. Tanner	A. O. Hanson	W. T. Butts	1930
278	Goose Lake	H. C. Jepsen	G. O. Weller	Harold Harksen	1930
279	Gowrie	H. L. Johnson	J. E. T. Johnson	E. F. Ducharme	1930
280	Graettinger	Fred Spies	J. B. Lambe	Elizabeth Jensen	1930
281	Grafton	J. J. Bringolf	Peder M. Skram	H. C. Miller	1929
282	Graf				
283	Grand Junction	I. E. Yarges	V. R. Morey	Geo. Rice	1930
284	Grand Mound	A. E. Rothje	Will Shunter	R. F. Kelly	1930
285	Grand River	Enos Mitchell	B. S. Baker	A. E. Blair	1930

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
286	Grandview	Geo. Cocklin	J. D. McGill	D. J. Higley	1929
287	Granger	W. D. Lytle	N. C. Stoner	O. C. Grigsby	1930
288	Grant	R. A. Wilson	S. E. Smith	C. D. Vetter	1930
289	Granville	F. B. Schutz	Wm. D. Arndt	C. W. Brink, Jr.	1930
290	Gravity	L. T. Reed	J. E. Beemer (acting)	G. E. Smith	1930
291	Gray	J. F. Liken	B. A. Swart	E. C. Rice	1930
292	Greeley	F. H. Schenke	Claire M. Taylor	F. M. Hilsenbeck	1930
293	Greene	N. A. Merrian	A. B. Mahnke	Frankie Lynch	1930
294	Greenfield	W. R. Alley	C. L. Downing	M. R. McCollom	1930
295	Green Island	Theo. Martin	M. E. Burns	J. H. Chick	1930
296	Greenville	W. J. Skemis	W. S. Lawson		
297	Grimes	A. L. Rosenberg	H. M. Memough	Blaine Gilder	1930
298	Griswold	M. B. Weir	C. E. Woodward	F. B. DeWitt	1929
299	Grundy Center	H. K. Wilson	E. V. McBroom	Geo. B. Robinson	1930
300	Gruver	R. H. Yetter	Frank C. Barber	Cecile E. Lowery	1930
301	Guernsey	Wilbur Mallin	J. F. Cochran	L. B. Cochran	1929
302	Guthrie Center	J. H. Toler	J. E. Batschelet	C. H. Sayre	1930
303	Guttenberg	C. P. Luther	H. E. Schute	Addie Jacobs Beyman	1929
304	Halbur	John Schenkelburg	P. J. Friedman	Wm. Elscheld	1930
305	Hamilton	W. L. Martin	J. T. Parker	Mrs. Faye Clements	1929
306	Hancock	P. G. Weise	E. F. Burgett	James W. Beatty	1930
307	Hanlontown	M. O. Hall	C. H. Thompson	M. T. Rye	1930
308	Hansell	C. W. Cook	S. F. Allen	E. G. Martin	
309	Harcourt	C. E. Axelson	F. E. Challengren	C. H. Swanson	1930
310	Hardy	Roland Trotter	H. W. Pederson	E. J. Hansen	
311	Harper	L. P. Ocheson	L. G. Striegel	A. C. Striegel	1930
312	Harpers Ferry	N. J. Traversey	Allee Rafter	T. A. Houlihan	1930
313	Harris	U. P. Umland	A. D. Curtis	W. Woodworth	1929
314	Hartford	R. P. Boyne	C. J. Slack	R. E. Pendry	
315	Hartley	Amos Teakle	H. C. Metcalf	G. W. Artherholt	1930
316	Hartwick	J. H. Hunting	F. A. Hakeman	J. E. Foulke	1930
317	Harvey	H. W. Ward	W. D. Dennis	Wm. J. Johns	1930
318	Hastings	Chas. Vine	Geo. E. Bloomfield	W. E. Fahnestock	
319	Havelock	C. S. Barth	W. R. Randolph	Ward Leister	1930
320	Hawkeye	Jno. G. Bopp	H. F. Hauth	L. E. Bopp	1930

321	Hayesville	W. H. Duree	G. A. Martin	Gertie Hardesty	1929
322	Hazleton	Urbin Murray	A. L. Nelson	C. E. Riede	1929
323	Hedrick	I. D. Cuddy	J. J. Jennings	I. I. Warren	1930
324	Henderson	Carl Clement	G. T. Harover	G. T. Harover	1930
325	Hepburn	John W. Crain	J. A. Healy	J. S. Henderson	1930
326	Hills	C. N. Smith	D. M. Cowell	A. R. Wrede	
327	Hillsboro	Geo. Irwin	Geo. Ellison	N. D. Tade	1929
328	Hinton	Nells Hansen	Henry Dirks, Jr.	C. V. Brown	1928
329	Holland	H. Dirks, Sr.	Fred C. Hamill	C. Dirks, Sr.	1930
330	Holstein	August Fritz	Michael Clemen	Chas. Kastner	1930
331	Holy Cross (Via N. Buena V.)	Albert Thompson	H. E. Maffett	Leo P. Brecht	1930
332	Hopeville (Via Murray)	A. B. Smock	W. R. Reeve	J. F. Wilson	
333	Hopkinton	L. Bertz	Clifford Clary	B. W. Humphrey	1930
334	Hornick	J. L. Peters	C. F. Shul	H. M. Boyd	1930
335	Hospers	D. W. Grotenhuis	Elmer Bocke	D. E. Byam, Sr.	1930
336	Hubbard	M. P. Hendrickson	A. R. Knudsen	H. R. Hollis	
337	Hudson	A. H. Brandhorst	P. H. Van Wyk	D. H. Wissink	1930
338	Hull	F. Gunnink	Ralph King	W. R. Richard	1930
339	Humeston	W. F. Leech	H. B. Luckey	Fred Hurst	1929
340	Hurstville	W. K. Hurst	A. M. Sunreid	Ira J. Melnaas	1929
341	Huxley	Peter T. Brown	T. E. Leonard	W. H. Drake	1930
342	Imogene	J. D. Thomas	B. N. Swenson	C. Ladd	1930
343	Inwood	W. H. Klein	J. J. Meyer		1930
344	Ionia	Peter Herzog	B. E. Holtdorf	G. E. Campbell	
345	Ireton	John Carter	Ralph Groat	J. P. Jones	
346	Irwin	C. E. Zimmer	C. R. Taylor	J. H. Meyer	1930
347	Jackson Junction	Clem Burns	Clair A. Heater	N. M. Aylsworth	1929
348	Jamaica	U. G. Kinney	C. D. Wild	A. B. Laird	1930
349	Janesville	Chas. Bye	L. B. Kascht	E. W. Knudson	1930
350	Jesup	J. P. Wagner	Claude V. Campbell		
351	Jewell Jet. (P. O. Jewell)	O. R. Larson	K. C. Edwards	J. H. Nutter	1930
352	Jolce	C. M. Baskerville	H. V. Beck	V. D. Hochstetter	1930
353	Jolley	O. C. Steigleder	E. Tracy Jaycox	Geo. Bruse	1930
354	Kalona	John Fouken	M. L. Baker	E. R. Sheldahl	
355	Kamrar	O. E. Johnson	H. L. Teale		
356	Kanawha	W. B. Burchett	Mrs. L. W. Johnston	L. W. Johnston	1930
357	Kellerton	J. W. Beeler	R. C. Birchard	R. O. Bailey	1930
358	Kelley	A. B. Craven	O. O. Nerby	A. M. Barth	1930
359	Kellogg	T. S. Baken	F. C. Locke	Chas. L. Mayes	1930
360	Kensett	F. F. Hilleary	R. B. Kittle	J. Lester Therme	1930
361	Kent	S. L. Fellows	Geo. J. Lyle	L. E. Arnold	1930
362	Keosauqua	E. C. Gilbert	A. J. Linnenkamp	John Ellek	1928
363	Keota	F. O. Hemer	Geo. Harder	J. F. Fenerbush	1930
364	Keswick	Geo. B. Easker	V. H. Trukken	H. P. Boldt	1930
365	Keystone	A. J. Wenther	R. Payne	J. E. McMahon	1930
366	Kimballton	Frank A. Gates	R. A. Fischer	Genevieve Fischer	1930
367	Kingsley	M. J. Monahan	E. B. Tucker	R. A. Gaer	1930
368	Kinross	A. D. Amen			
369	Kirkman				

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
370	Kirkville	Geo. Carlisle	Bertha McGlasson	H. W. Watkins	1930
371	Kiron	C. B. Larson	Wm. Lundberg	P. G. Lundell	1928
372	Klemme	Paul Grange	A. J. Kudje	C. G. Waterman	1929
373	Knierim	Carl Balkstadt	R. G. Brown	Albert Arenson	1930
374	Lacona	A. E. Newman	G. F. Tilden	D. M. Cornell	1930
375	Ladora	L. E. Sims	H. C. Gates	Arthur Graff	1930
376	Lakota	H. D. Mussman	R. F. Smith	E. R. Worley	1930
377	Lake Mills	J. C. Olson	G. U. Ive	N. L. Thoe	1930
378	Lake Park	C. C. Frost	R. C. Goodell	G. C. Robertson	1930
379	Lake View	W. M. Dean	R. G. Clark	C. P. Therkelsen	1930
380	Lamoni	Chas. Haskins	Martin A. Hynden	C. H. White	1930
381	Lamont	T. W. Rogers	S. G. Kreussel	W. D. Wilson	1930
382	Lamotte	John M. Hoffmann	H. A. Nemmers	J. C. Nemmers	1930
383	Lanesboro	George Lane	J. E. Wilson	Lee H. Waldron	1930
384	Lansing	A. M. Fellows	F. L. May	C. M. Kerndt	1929
385	La Porte City	F. W. Kober	G. E. Stebbins	J. O. Kober	1930
386	Larchwood	A. D. Moreland	W. F. Ashton	C. M. Petersen	1930
387	Larrabee	C. W. Wilcoxon	D. D. Tilton	I. Gilbert	1930
388	Latimer	J. H. Lage	A. H. Klusmeyer	J. C. Sorensen	1929
389	Laurel	W. P. Stewart	F. C. Buhron	Lauretta Leedom	1930
390	Laurens	F. C. Gilchrist, Jr.	A. D. Claussen	W. A. McNee	1930
391	Lawler	W. P. Little	L. J. Roark	Jno Eckhoff	1930
392	Lawton	C. J. Plumer	F. D. Barnes	Thos. N. Grigg	1930
393	Le Claire	J. A. Terlir	H. D. Gault	C. C. Brown	1930
394	Ledyard	C. E. Campbell	A. J. Galagan	J. T. Hanney	1930
395	Le Grand	C. D. Harvey	C. W. Dunham	C. W. Dunham	1930
396	Lehigh	J. B. Marsh	E. E. Peel	O. L. Bjork	1930
397	Leighton	F. B. Dunburger	H. W. Vander Linden	L. Van Roukel	1929
398	Leland	O. A. Espeland	L. M. Peterson	H. D. Branstad	1930
399	Lenox	G. W. Black	L. B. Carruthers	E. Wright	1930
400	Le Roy	Ward Shaw	F. E. Ransford	D. C. Thurlow	1930
401	Lester	Fred Haegle	H. A. Wick	B. C. Hewlett	1930
402	Letts	E. Leibernecht	W. S. Hartman	W. E. Zimmerman	1928
403	Lewis	Henry Huffy	Mrs. Thelma Cobb	Geo. J. Kunze	1930
404	Libertyville	W. K. Gallup	W. A. Glatfelty	R. B. Stephenson	1930

405	Lidderdale	J. Thelen	J. F. Rohan	Geo. Borcharding	1929
406	Lime Springs	R. H. Hughes	R. H. Farrar	C. E. Anderson	1928
407	Lincoln	Wm. Lorenz	Wesley T. Heckt	A. M. Gloe	1930
408	Linden	Albert Mix	John J. McCrary	G. R. Westcot	1930
409	Lineville	J. A. Harris	A. E. Laughlin	Jess Wilson	1930
410	Linn Grove	Peter Peterson	Geo. W. Evans	A. K. Mackelson	1930
411	Lisbon	J. W. Hahn	C. R. Runkle	John Auracher	1928
412	Liscomb	W. O. Van Voorhis	E. E. Prochaska	Mrs. Burnetta Prochaska	1930
413	Littleport	John Farrell	W. R. Phelps	C. C. Pust	1930
414	Little Rock	L. W. Bauman	E. L. Benson	Phillip Odens	1930
415	Little Sioux	U. S. McAdon	C. Peterson	Ada Murray	1930
416	Livermore	G. A. Burns	Jno. A. Torine	Edw. Capesins	1930
417	Lockridge	Fred Graff	V. O. Sodergren	B. E. Glotfelty	1929
418	Logan	F. D. Stearns	M. B. Kennedy	Hubert Wessils	1930
419	Lohrville	T. G. Ness	Genevieve C. Stelpflug	G. W. Evans	1930
420	Lone Rock	E. E. Kearns	E. M. Jensen	N. L. Colton	1930
421	Lone Tree	H. A. McMillan	F. H. Kirchner	H. C. Buell	1928
422	Long Grove	Chris Martl	William Reimers	H. O. Brownlie	1930
423	Lorimor	Frank Lecocq	W. C. Grandfield	Bessie Orr	1930
424	Lost Nation	H. L. T. Frazier	F. W. Dickman	W. J. Schultz	1930
425	Lovilia	M. L. Kennedy	Jno. C. Keeton	C. M. Wren	1929
426	Lowden	H. R. Griesback	Harry Puck	Ed. Deininger	1930
427	Low Moor	H. T. Van Epps	H. L. Ballard	B. H. Daun	1930
428	Luana	S. M. Olvis	W. J. Splies	Geo. F. Lindroth	1930
429	Lucas	W. W. Allen	W. A. John	K. E. Vanscoy	1929
430	Luther	H. T. Houghton	W. M. McCabe	Mrs. S. Belter	1929
431	Lu Verne	C. L. Genrich	Arthur Hof	R. L. Peitzke	1930
432	Luxemburg (P. O. Vienna)	Henry Gaul	E. W. Hogan	C. J. Unga	1930
433	Luzerne	A. M. Roth	Ferd E. Eggerding	Martin Studt	1930
434	Lynnvile	Roy Youngkin	A. Cope	C. H. Potter	1930
435	Lytton	H. L. Springer	H. F. Hull	D. Rwselling	1930
436	Macedonia	M. A. Stempel	Herm B. King	Paul Jones	1930
437	Macksburg	John D. Callison	Carl L. Conway	F. D. Ross	1930
438	Magnolia	C. E. Johnson	L. J. Freymullen	E. H. Banks	1929
439	Malcolm	Henry Baltisberger	A. B. Smith	Jno. A. Haberer	1930
440	Mallard	Wm. White	J. N. Johnson	L. C. Hahn	1930
441	Maloy	John Nolan	Frank B. Carr	Geo. H. Bartels	1930
442	Malvern	D. E. Whitfield	Y. H. Seaton	R. C. Jackson	1930
443	Manilla	Frank A. Brown	R. W. Barber	John Walk	1929
444	Manly	Fred B. Logeman	Albert J. Enabnit	Harry Hinz	1930
445	Manning	M. F. Enenbach	C. A. Easterly	Chas. E. Bale	1930
446	Manson	J. M. Cole	Amy M. Haley	F. A. Bright	1930
447	Mapleton	J. C. Hammond	F. O. Furey	R. A. Olney	1930
448	Marathon	M. R. Fish	H. C. Jones	R. B. Reis	1930
449	Marble Rock	Dr. C. A. Wilson	A. O. Anderson	W. L. Gund	1930
450	Marcus	P. P. Holm	H. A. Gill	Jas. Sorensen	1930
451	Marne	E. L. Pardee	E. M. Donahue	E. Nicholson	1930
452	Marquette	R. E. Edgar	F. M. Garrett	V. Miller	1930
453	Martelle	C. E. McConaughy			

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
454	Martinsburg	A. E. Dahlstrom	Rob't L. Cuddy	W. J. Craig	1930
455	Martensdale	Gale G. Marshal	Russell Schoen	J. G. Adams	1929
456	Marysville		C. C. Kendall	W. W. Brady	
457	Masonville	G. E. Soder	F. I. Conley	Walter Garry	1930
458	Massena	A. B. Pace	W. D. Hancock	R. D. Ryan	1930
459	Matlock	H. C. Beldt	R. J. Hickman	Jno. Westerman	
460	Maurice	Henry DeJong	Oscar Tonneson	H. Rowenhorst	
461	Maxwell	Henry Helner	E. L. Wood		1929
462	Maynard	H. P. Clark	A. H. Schultz	A. B. Blunt	1930
463	Maysville (Walcott P. O.)	Frank Kaczinski	G. A. Steffen	Grover Meyer	
464	McCallsburg	J. H. Boston	F. E. Nail	Thor O. Hegland	1929
465	McCausland	John Broderius	F. W. Lessin	H. E. Jockheck	1929
466	McClelland	C. C. Muhrman	H. J. Smith	L. W. Barnes	1930
467	McGregor	C. M. Brooks	Mrs. Ruth Brooks	F. S. Richards	1929
468	McIntire	A. B. Crouch	B. B. Johnson	R. D. Williams	1930
469	Mechanicsville	John Secor	W. E. Davis	H. E. Gibeaut	1930
470	Mediapolis	J. H. Scott	H. E. Walker	E. R. Nordstrom	1930
471	Melbourne	I. J. Conrad	Alva Willsterman	H. M. Hessenius	1930
472	Melcher	R. J. Miller	Ben Haselhubn	W. L. Brasher	1930
473	Melrose	W. A. Carney	J. S. Coughlin	W. E. Parks	1930
474	Melvin	M. W. Collins	Thos. E. Benz	Wm. P. Graves	1930
475	Menlo	F. Lewellen	A. W. Hanks	R. M. Sayre	1930
476	Meriden	Albert Hurd	W. H. Runnings	Roy Lamont	1930
477	Merrill	G. J. Klaudt	Geo. W. Simpson	J. C. Van Nimwegen	1930
478	Meservey	J. F. Hartfelder	Theodor Wendel	K. Clarence Ruigh	1930
479	Middletown	Clifford Theman	Fred E. Robb	Carl Smith	1930
480	Miles	S. W. Watts	Chas. Allen	J. R. Witzigman	1930
481	Milford	F. H. Merritt	G. Vander Aarde	C. W. Moeller	1930
482	Millersburg	J. M. Seaton	Charles M. Bohn	G. H. Lanning	1929
483	Millerton	Earl Krouse	Ellis E. Bull	Lewis E. McMurrey	1929
484	Milo	Eugene Richmond	L. V. Van Syoc	Nina Ferguson	1930
485	Milton	N. E. Guernsey	D. A. Miller	Hazel Higgins	1930
486	Minburn	O. A. Bever	A. H. Nelson	W. L. Crumley	1930
487	Minden	Hugo Gelger	P. H. Kaslske	A. A. Kaven	1928
488	Mingo	A. W. Frey	Florence Frey	C. W. Kimberley	1929

489	Mitchell	W. P. Bennett	Fred D. Cady	J. A. Klinger	1929
490	Mitchellville	A. Carson	J. Seiberling		1930
491	Modale	M. R. Dickinson	W. H. Fensler	R. S. Sassaman	1930
492	Mondamin	H. D. Lewis	H. D. Young	H. H. Johnson	1930
493	Moneta	Henry Killmer	Myrtle Lighter	H. L. Lighter	1930
494	Monmouth	Geo. Sokol	C. A. Menold	E. R. Bristol	1928
495	Monona	G. W. Tapper	Carrie Musser	W. F. Humphrey	1930
496	Monroe	E. A. Palmer	F. W. Johnson	W. M. Livingston	1930
497	Montezuma	W. J. Sharrar	C. F. Dickson	J. W. West	1930
498	Montour	Chas. Doe	Grace Collar	E. R. Cronk	1930
499	Montrose	J. C. Head	S. L. Curtis	J. L. Vanosdoll	1930
500	Moorhead	F. L. Beall	Wayne Outhouse	Harry Mortenson	1930
501	Moorland	Leo Taylor	Joe Halligan	G. A. Berry	1929
502	Moravia	Chester Broshar	E. S. Carter	R. L. Tarr	1930
503	Morning Sun	W. C. Swan	E. J. Walsh	C. A. Brown	1930
504	Morrison	R. W. McCurdy	A. H. Thomas	E. G. Ensmeyer	1930
505	Moulton	G. L. Bovard	M. E. Williams	S. R. Mace	1930
506	Mt. Auburn	C. H. Taylor	Forrest Abbott	Al Wiese	1930
507	Mt. Ayr	Owen Hammersly	C. M. King	C. D. Allyn	1930
508	Mt. Sterling	J. T. Sharp	Paul V. Jack	A. A. Drummond	
509	Mt. Union	H. G. King	W. R. Buchanan		1929
510	Mt. Vernon	F. Current	T. I. Mitchell	D. U. Van Metre	1930
511	Moville	W. E. Hall	B. R. Stiles	D. E. Barto	1930
512	Murray	J. S. Cathells	C. W. Hendrick	W. C. Brotherton	1930
513	Nashua	R. R. Waite	G. E. Scoles	A. L. Kout	1930
514	Nemaha	M. L. Peters	P. F. Brown	F. W. Mack	1929
515	Neola	A. Goesser	T. H. Liddell	E. S. Cotter	1930
516	New Albin	J. La Toonch	F. H. Robinson	Albert Fruechte	1930
517	Newell	Orville B. Rogers	C. A. Collins	J. E. Brown	1930
518	Newhall	F. E. Selhamer	C. Paulsen	E. E. Stedman	1930
519	New Hartford	A. E. Leaver	W. J. Harmon	H. O. Geyer	1930
520	New Liberty	E. J. Puls	E. J. Schemmel	Otto Friedrichs	1930
521	New London	R. H. Dameron	F. W. Hiles	Sevilla Pitzinger	1930
522	New Market	Z. D. Cavender, Jr.	W. L. Steenes	G. O. Taylor	1930
523	New Providence	E. V. Moon	E. H. Moon	Wade Creson, Jr.	1929
524	New Sharon	John Jennings	H. D. Rhine	Grant Garner	
525	New Vienna	Jas. B. Vonwald	Ray B. Warbarg	Otto N. Kuper	1930
526	New Virginia	F. O. Bryant	H. E. Stiffler	F. C. Stiffler	1929
527	Niehols	E. Ray Sunkard	F. A. Kirchner	Henry Kirchner	1930
528	Nodaway	F. O. Porcher	T. E. McKee	C. N. Kennedy	
529	Nora Springs	W. F. Miner	F. W. Schmidt	H. F. Schnedler	1930
530	Northboro	P. C. Darby	Robt. E. Peck	W. C. Rorebeck	
531	North Buena Vista	F. J. Schroeder	C. J. Kipper	Mike Engling	1930
532	North English	G. H. Smith	W. C. Carson	S. S. Swain	1930
533	North Liberty	W. A. Potter	H. A. Wray	C. B. Wolfe	1930
534	North Washington	John Pickar	Peter Flick	John Seelhamer	1929
535	Northwood	E. M. Sabin	J. E. Amundson	C. L. Bolender	1930
536	Norwalk	J. A. Wright	B. F. Gallaway	Geo. T. Desenberg	1929
537	Norway	J. T. Springer	Edward Beyer	M. Gunderson	1930

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
538	Numa	J. S. Todd	J. S. Padovan	P. A. Gazzl	1929
539	Oakland	E. P. Harrison	J. J. Evans	M. H. Evans	1930
540	Oakville	L. C. Williams	M. L. Bailey	C. D. King	1929
541	Ocheyedan	R. W. Thomas	O. B. McGowan	Chas. Morton	1930
542	Odeboldt	John H. Selby	L. R. Bassett	F. W. Stolt	1930
543	Ogden	L. E. Beck	O. D. Braker	H. A. Boehm	1930
544	Okoboji	Frank Elston	Maud S. Elston	Julius Arp	1930
545	Olds	H. H. Smith	John H. Huston	F. A. Morgan	1929
546	Olin	H. E. Carter	Gilbert Blayney	C. E. Swartzell	1930
547	Ollie	A. M. Roop	Katherine Halferty	Amanda Searcy	1929
548	Oneida	W. H. Orr	S. T. Knox	Geo. H. Paulson	1930
549	Onslow	Cor Vande Steeg	T. N. Case	P. H. Van Horses	1930
550	Orange City		G. L. Vande Steeg	J. F. Kingery	1930
551	Orchard	O. A. Tuttle	E. J. Carlyle	Jennie Clark	1930
552	Orient	C. W. Pollard	J. M. Hardman	A. S. Andersen	1930
553	Orleans	T. F. Schmitz	Irwin J. Collins	E. M. Penhollow	1930
554	Ossian	F. C. Larson	J. C. Kiekbush	F. W. Kemp	1930
555	Osterdock	I. W. Evans	H. H. Elliott	J. M. Crane	1930
556	Oto	J. B. Mertz	Oliver Kinseth	Frank Jackson	1930
557	Ottosen	P. Ransom	Wm. T. Murphy	F. L. Schweitzer	1930
558	Owasa	Joe James	J. W. Floerchinger	F. H. Shimanek	1930
559	Oxford	Emerson Cave	E. G. Lasack	J. L. Doud	1929
560	Oxford Junction	Paul Peterson	J. J. Kemp	W. M. Moore	1930
561	Oyens	E. L. Mendenhall	D. A. Purcell	J. E. Wallace	1930
562	Pacific Junction	B. C. Marlow	H. M. Smith	H. C. Moore	1929
563	Packwood	Wm. Elsen	W. H. Westphal	F. M. Kahler	1930
564	Palmer	R. C. Langton	Wm. Swallow	Leo Koch	1930
565	Palo	John Gruenenbaum	P. J. Willmes	S. W. Shaw	1930
566	Panama	W. A. Warford	J. E. Tucker	H. R. Sapp	1930
567	Panora	James Spain	Harry Levey	James McCune	1930
568	Parkersburg	M. P. Lawler	W. J. Naughton	B. A. Rittgers	1930
569	Parnell	J. E. Studyvin	John Miller	J. G. Martin	1929
570	Paton	Ellsworth King	L. R. Gillogly	O. J. Strampe	1930
571	Patterson	Ed Hilker	Albert H. Meyer		
572	Paullina				

573	Persia	H. A. Moss	Geo. A. Moss	J. G. Cave	1930
574	Peru				
575	Peterson	D. McMillan	Maudie E. Richard	G. F. Tumler	1930
576	Pierson	W. H. Hinkhouse	H. N. Baker	J. C. Sadler	1930
577	Pilot Mound	E. C. Forney	C. A. Tornell	G. G. Cory	1929
578	Pioneer	J. A. Meyer	G. C. Stanz	Mrs. J. A. Meyer	1929
579	Pisgah	F. W. Beekmann	Fred A. Hushaw	D. L. Smith	
580	Plainfield	Frank Mahen	R. E. Boyd	W. W. Taylor	1930
581	Plano	E. E. Curtis	Howard Bane	J. T. Sherread	1929
582	Pleasanton	W. E. Argo	W. B. Seaman	J. T. Mathew	1930
583	Pleasant Plain	J. Hoskins	J. Sheetz	J. Ginther	1929
584	Pleasantville	B. Freel	J. K. Keefer	B. F. Henry	1930
585	Plover	F. A. Pringle	C. E. Miller	L. E. Garlock	1930
586	Plymouth	J. L. Stevens	W. F. Urem	M. A. Hanson	1929
587	Pocahontas	F. E. Hronek	Geo. W. Day	G. H. Klefer	1930
588	Polk City	J. L. Wilson	E. A. Landess	J. A. Schaal	1930
589	Pomeroy	J. H. Baker	Eppler Gutz		1930
590	Popejoy	J. W. Swift	Albert Jacobsen	J. E. Carr	1930
591	Portsmouth	G. S. Bendon	Edward Rosenthal	J. H. Yunc	1930
592	Postville	W. J. Hanks	William Shepherd	L. O. Beucher	1930
593	Prairieburg	H. C. Carne	John Yunker	John Dolan	1929
594	Prairie City	E. H. Dowden	C. S. Frazier		
595	Prescott	Wm. Ragan	Park Homan	F. A. Outhier	1930
596	Preston	Ed Howell	F. C. Schroeder	F. S. Bascom	1930
597	Pringhar	W. H. Downing	James M. Metcalf	Wm. Briggs	1930
598	Princeton	Theo Du Bois	H. C. Baxter	Edith Martin	1930
599	Promise City	D. E. Bryant	C. V. Noble	R. L. Coates	1928
600	Protivin	Joseph D. Buaska	W. C. Dossal		1928
601	Pulaski	I. O. Power	Neille Gleason	Glen Schlotter	1930
602	Quasqueton	Marshall Adams	Claude L. Kimball	Harry Clark	1929
603	Quimby	S. C. Stevenson	C. I. Draper	R. Rohde	1930
604	Radcliffe	C. E. Myers	G. H. Stenberg	H. A. Drake	1930
605	Rake	W. A. Johnson	W. C. Sundermeyer	M. J. Erdal	1930
606	Ralston	E. M. Blackley		Ed Buemeke	1930
607	Randalla	W. D. Arthur		D. N. Holmes	1930
608	Randolph	J. W. Dilts	E. C. Knight	J. W. Kruse	
609	Rathbun	Wm. Baretich	Mabel Flechter	Jack Morris	1929
610	Readlyn	L. H. Meyer	Tony Chebuhar	E. C. Stumme	1929
611	Reasnor	A. H. Hixson	F. L. Diekman	H. A. Linder	1928
612	Redding	E. E. Edwards	J. E. Waring	R. L. Hash	
613	Redfield	W. A. Queale	R. F. Lee	W. D. Scott	1930
614	Reinbeck	B. L. Robinson	Lynn Thomas	E. P. Belber	1930
615	Rembrandt	R. H. Cain	R. B. Ferguson	D. W. Thomas	1929
616	Remsen	Barney Bunkers	E. H. Edwall	W. G. Sievers	1930
617	Renwick	Geo. A. Stoddard	A. Paschke	Fred Hefty	1930
618	Riceville	Mrs. Edith Ketchum	Deitrich Elmer	C. G. Potter	1930
619	Richland	W. D. Nordyke	Mrs. A. W. Harris	F. S. Bridger	1930
620	Ricketts	C. H. Mueller	F. B. Shultz	Hy Schwarz	1929
621	Ridgeway	E. H. Albertson	J. H. A. Christiansen	Elmer Ringoen	1928
			Theo. Hopperstad		

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
622	Rinard	John Parsons	F. A. Burling	F. A. Burling	1929
623	Ringsted	L. A. Peterson	S. C. Harris	W. B. Mangold	1929
624	Rippey	R. G. Martin	George M. Fry	J. H. Vanscoy	1930
625	Riverside	E. E. Blythe	C. E. Turner		1930
626	Riverton	W. C. Stubbs	G. R. Meek	W. P. Cowden	1930
627	Robins	J. A. Sutura	W. H. Pflughaupt	Frank Leidigh	1930
628	Rock Falls	R. V. Wilkinson	W. W. Hollister	L. C. Bliem	1929
629	Rockford	P. P. Wilson	R. E. Martens	F. E. Bird	1930
630	Rock Valley	W. I. Murphy	A. L. Halstad		1930
631	Rockwell	A. M. Geer, Pro tem.	R. J. Barnhill	Joe Gallagher	
632	Rodman	Burton Yale	H. F. Hilborn	J. P. Walker	1930
633	Rodney	G. E. Myers	W. S. Foster	W. S. Foster	1930
634	Roland	Ben Swenson	Jeffrey Michaels	Arnie J. Johnson	1930
635	Rolfe	Jas. Bruce	F. E. Grant	M. W. Webb	1929
636	Rome				
637	Rose Hill	J. N. Moore	C. D. Cox	J. R. Busby	1930
638	Rossie	C. R. Cate	Wesley Tatso	R. C. Farmington	1930
639	Rowan	Theo Hansen	Guy R. Sheldon	G. W. Whitten	1930
640	Rowley	L. H. Beatty	L. D. Wallace	C. Gonyenhausner	1929
641	Royal	R. A. Miller	A. C. Hjelm	Nina Hjelm	1930
642	Rudd	Geo. Andersen	Fred C. Muller	Olaf Klemesrud	1929
643	Runnells	Thomas Miller	I. E. Brown	O. B. Osborne	1930
644	Russell	A. B. Clinton	E. G. Latham	J. A. Hepenstall	1930
645	Ruthven	James Ruthven	Foster Reed	Wm. Brennen	1930
646	Rutland	W. E. Pavey		A. H. Grimm	1930
647	Ryan	R. R. Robinson	A. N. Weber	J. K. Dolphin	1930
648	St. Ansgar	H. A. Rosel	C. J. Tollefson	A. N. Lund	1930
649	St. Anthony	S. N. Meekins	Geo. H. Lane	J. E. Easton	1930
650	St. Charles	H. E. Banta	H. V. Brooks	D. B. Casady	1930
651	St. Lucas	Jacob Greteman	Mathew Perry	Bank of St. Lucas	1930
652	St. Mary's	Theo Leppold	J. N. Smith	G. L. Nine	1929
653	St. Olaf	A. J. Johnson	F. K. Orris	Jno. Christenson	1929
654	St. Paul (Rfd. West Point)	B. Steffensmeier	J. G. Kempker	Frank Fritzjunker	1930
655	Sabula	Geo. Ulmer	C. J. Thompson	J. H. Ritchie	1929
656	Salem	Clyde McGuire	C. A. Stevens	O. H. Tyner	1930

657	Salix	A. J. Granger	Martin Every	Guy Senecal	1930
658	Sanborn	Geo. Smith	A. J. Jerpbak	J. H. Daly	
659	Sandyville (Via Milo Rfd.)	A. C. Carpenter	S. M. Huffman	W. E. Caldwell	1929
660	Searville	Chester Hanson	A. M. Larson	Theo. T. Folken	1930
661	Schaller	Geo. J. Speaker	Mamie E. Currie	Samuel Hahne	1930
662	Schleswig	Ernst Dohms	Otto A. Hollander	Peter C. Hollander	1930
663	Scranton	Arley Jamison	O. E. Holmes	A. E. Adams	1930
664	Searsboro	W. E. Auten	John McDowell	Volney McDowell	1930
665	Sergeant Bluff	A. D. Benson	F. I. McKistry	A. W. Wies	1930
666	Shambaugh	W. W. Thomas	R. J. Camp	J. W. Denney	1929
667	Shannon City	J. H. Butt	H. O. Sanderson	A. B. Gray	1930
668	Sharpsburg	Geo. W. Grimm	F. L. Hamblin	C. H. Young	1930
669	Sheffield	F. H. Rodemeyer	Oliver Yelland	W. H. Reynolds	1930
670	Shelby	E. T. Krohn	Ray F. Freeman	H. A. Ploen	1930
671	Sheldahl	C. S. Crabtree	Fred W. Trumbull	Phil Berggren	
672	Shell Rock	A. D. Scougal	George Pohl	Jim Carter	1930
673	Shellsburg	O. E. Trego	J. C. Quinn	O. A. Rife	1930
674	Sibley	H. A. Gould	R. D. Stewart	M. D. Brodt	1930
675	Sidney	Hugh S. Jackson	Brit Stiles	Milton Estes	1930
676	Silver City	G. A. Platt	J. H. Kruse	C. H. Kruse	1930
677	Sioux Center	J. H. Van Deest	P. B. Mauw	Geo. De Ruyter	1930
678	Sioux Rapids	R. O. Green	C. D. Horn	F. H. Durkt	1930
679	Slater	R. G. Nott	A. Maland	M. S. Heggen	1930
680	Sloan	Jas. A. Beyers	S. J. Oliver	W. B. Jeffrey	1930
681	Smithland	W. E. Patterson	F. W. Jones	John Bale	
682	Soldier	H. N. Christensen	Vernon Christensen	Harold O. Boe	1929
683	Solon	Jos. T. Knob	E. F. Heinsins	M. A. Randall	1930
684	Somers	W. C. Kennedy	F. A. Whitney (acting clerk)	Theo. J. Tokhien	
685	South English	W. J. Moore	V. Safaurek	H. W. Raplinger	1930
686	Spillville	H. G. Haug	A. A. Novak	C. J. Andera	1930
687	Spirit Lake	E. C. Hinshaw	J. H. Rozema	L. A. Price	1930
688	Spragueville	Fred Bahr	C. A. Pankow	Wm. F. H. Stromeyer	1929
689	Springbrook	J. E. Wels	George Gonner	Florian Schmidt	1929
690	Spring Hill	C. R. Shafar	E. E. Perkins	C. H. Townsend	1929
691	Springville	W. K. Wild	Paul W. Sterner	L. N. Patten	1930
692	Stacyville	E. P. Hatters	Joseph N. Wolf	A. J. Henneman	1930
693	Stanhope	Robert Howe	J. E. Hansen	E. J. Johnson	1930
694	Stanley	W. R. Jewell	W. F. O'Brian	M. Follmer	1929
695	Stanton	Gus Kasell	Lloyd Peterson	Aug. J. Johnson	1930
696	Stanwood	H. F. Halsmeyer	E. H. Anthony	Otto Evers	1930
697	State Center	Ray Stouffer	H. M. Meads	J. H. Gutekunst	1930
698	Steamboat Rock	Harry Griroes	E. Christians		1928
699	Stockport	A. R. Hiatt	E. J. Workman	J. T. McGlothlen	1929
700	Stockton	G. W. Jost	Otto Behrens	Mrs. Laura Anderson	1930
701	Story City	M. C. Townsend	A. Williamson	A. M. Henderson	1930
702	Stout	J. Bruns	P. J. De Beer		1930
703	Stratford	Sam Sweedlund	R. P. Martens	J. H. Sonksen	1930
704	Strawberry Point	T. K. Dalton	G. F. Scofield	R. C. Barnes	1930
705	Struble	Frank Petges	Nellie E. Edwards		1930

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
706	Sully	J. H. Holdsworth	L. H. Macy	Stanley Wood	1930
707	Sumner	O. O. Ladwig	E. A. Wismer	W. A. Heyer	1930
708	Superior	M. G. Ostheimer	E. L. Briggs	T. A. Stud	1930
709	Sutherland	J. C. Kundel	A. H. Schultz	H. N. McMaster	1930
710	Swalesdale	Jas. D. Mavis	W. O. La Duke		1930
711	Swan	L. P. Hunter	W. H. Wier	L. S. Rouze	1930
712	Swea City	J. M. Dye	S. P. Eckholm	Joe Goff	1930
713	Tabor	H. W. Parkison	L. M. Perkins		1930
714	Templeton	Otis P. Morganthaler	John W. Berger	Lambert Greteman	1930
715	Tennant	Wm. Halloran	Ray Halloran	Fred T. Miller	1928
716	Terrill	C. H. Hewett	Ralph J. Kurtz	Beryl Coleman	1930
717	Thayer	Z. H. Zaheler	G. E. Brinegar	J. B. Yount	1930
718	Thompson	John Helgren	A. J. Erickson	Edith Ellickson	1930
719	Thor	J. H. Keith	P. S. Lund		1928
720	Thornburg	J. V. Barns	M. J. Palmater	Count B. Walsh	
721	Thornton	H. O. Young	E. A. Musgjard	Paul James	1930
722	Thurman	Edd Mullins	J. C. Paul	C. H. Paul	1930
723	Tiffin	C. M. Wolfe	Mary Hudliska	Adelia Wolfe	1929
724	Tingley	J. F. Fraser	D. L. McClure	Ike Kiburz	1930
725	Titonka	Lee D. Wolfe	Wm. Boyken	Wm. F. Callies	1930
726	Toronto	C. O. Wolfe	N. J. Edwards	H. W. Holdorf	1930
727	Traer	L. L. Sawyer	T. F. Stoakes	R. J. Smith	1930
728	Treynor	R. H. Stephens	John H. Kathmann	N. Schumacher	1930
729	Tripoli	C. L. McCumber	A. W. Buechele	H. H. Neverman	1930
730	Truesdale	Elmer Smith	M. T. Fletcher	J. W. Cradit	1930
731	Truro	W. H. Holmes	P. E. Garst	M. S. Creger	1930
732	Turin	Jens Paulson	A. E. Irelan		1930
733	Udell	John Ward	R. H. Lisetor	John Gorden	1930
734	Underwood	W. F. Cash	C. B. Shaw	L. H. McClurg	1930
735	Union	J. R. Alexander	J. P. Johnson	W. S. Mason	1929
736	Unionville	O. A. Tweedy	Claude Underwood	B. C. Bowers	1930
737	University Park	George Hiatt	W. R. Gilmore	W. Painter	1929
738	Urbana	J. A. Urmy	D. L. Piper	L. R. Gurnsey	1930
739	Urbandale(Des Moines Rfd.)	J. O. Munn	Millie Eley	T. C. Beaver	1930
740	Ute	W. C. Hitchens	G. F. Krog	Willson Small	1930

741	Vall	J. M. Duffy	M. J. Monaghan	Frank Slegel	1930
742	Valeria				1930
743	Van Horn	U. S. Frey	Chas. B. Barron	Osborn O'Brien	1930
744	Van Meter	Geo. B. Shinn	E. R. Pierce	C. Dunn	1929
745	Van Wert	O. B. Trisler	G. W. Johnson	J. B. Moon	
746	Varina	W. T. Fitzgerald	E. D. Hauser	J. G. Krebs	1929
747	Victor	C. O. McAninch	T. A. Lane	H. W. Chittenden	1930
748	Vincent	C. D. Parsons	R. P. Keith	Geo. A. Olson	1929
749	Vining	J. V. Sokol	Chas. E. Hrabak	H. H. Ziskoosky	1929
750	Volga City	C. M. House	Karl J. Konzen	H. C. Andreae	1930
751	Wadena	F. H. Meyer	H. E. Mason	J. O. Probert	1930
752	Walcott	Ferd Dietz	A. M. Sinot	Norman Leabo	1930
753	Walker	J. F. Zimpfer	J. A. Kayser	A. G. Gary	1930
754	Wallingford	J. H. Gunderson	O. J. Nelson	O. O. Refsell	
755	Wall Lake	F. Overhue	C. W. Shaw	L. P. Hoft	1930
756	Walnut	John J. Lohmann	J. L. Bunker	Otto T. Brehmer	1930
757	Wapello	F. G. Wright	D. N. Johnson	R. D. McCullough	1928
758	Washta	W. B. Kissinger	Thos. Garrod	Wm. L. Hunter	1930
759	Waterville	B. J. Dillon	I. O. Halverson	P. Arneson	1928
760	Waucoma	J. E. Farley	M. F. Olafson	T. B. Reed	1930
761	Wauke	W. P. Kent	S. M. Nissly	F. Snow	1930
762	Wayland	A. B. Magdepau	P. P. Schawalter	Ed. Wiltsig	1930
763	Webb	H. McMullen	H. B. Stowe	D. Addinton	1929
764	Webster	G. E. Rubins	J. P. Heyman	L. L. Lubin	1929
765	Weldon	W. H. Lloyd	Chas. Richards	L. M. Parr	1929
766	Wellman	W. S. McIntosh	J. W. Oldaker	E. N. Foster	1930
767	Wellsburg	W. T. Nussen	G. H. Geerdes	H. J. French	1930
768	Welton	C. B. Berst	J. W. Stevenson	J. J. Duckmann	
769	Wesley	John Hutchison	Fred A. Diekmann	Henry Kunz	1930
770	West Bend	P. O. Dorweller	Alex Pertt	V. H. Reid	1930
771	West Branch	N. P. Olsen	P. C. Clarke	F. L. Pearson	1930
772	West Burlington	C. F. Schwartz	W. C. DeWitt	F. L. Muzzy	1930
773	West Chester	J. H. Miller	H. G. Skinner	L. P. Jackson	
774	Westfield	H. B. Lilly	Thos. Hanes	M. O. Nelson	1930
775	Westgate	Geo. A. Leech	W. F. Kollmann	C. Finch	1930
776	West Liberty	W. L. Mackey	Chas. J. Mackey		1930
777	West Mitchell(P.O. Mitchell)	George Walter	George Weiss	Henry Indra	1929
778	Westphalia	Jos. Book	Jacob Langenfeld	T. J. Schmitz	
779	West Okoboji(P.O. Milford)	F. J. Smith	W. T. Bowden	Anna Bowden	1930
780	West Point	E. L. Trevitt	Henry Ossenbrinck	D. A. King	1930
781	West Side	Wm. T. Boulden	Frank Hoffman	Aug. Rohmer	1930
782	West Union				
783	Wheatland	Conrad Bicknese	C. J. Hoker	Henry Gunther	1930
784	Whiting	L. V. Broughton	Etta Norwood	J. W. Beggs	1930
785	Whittemore	Thos. Carmody	R. H. Finnell	Maurice Duffy	1930
786	Whitten	J. A. Foster	C. F. Long	Amos Hauser	1930
787	Wiley (Carroll P. O.)	John Krans	John B. Greteman	Ben Hackfort	1930
788	Williams	A. H. Graffunder	C. W. Trumbauer	L. E. Pound	1930
789	Williamsburg	F. C. Newkirk	Leo D. Durr	D. J. Lewis	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
790	Williamson	J. H. Foster	H. H. Splker	G. T. Miller	1929
791	Wilton Junction	H. F. Lauser	Fred Walters, Jr.	Will Lang	1930
792	Winfield	Russell Canby	C. W. Larkin	G. R. Arthaud	1930
793	Winthrop	D. M. Love	Earl Mulford	Bess Flickenger	1930
794	Wlota	C. W. McDermot	A. H. Swan	L. B. Robinson	1928
795	Woden	Chas. Buns	R. W. Thorn	C. L. Cunningham	1930
796	Woodbine	W. P. Campbell	H. R. Haight	Geo. W. Coe	1930
797	Woodburn	C. L. Martin	G. O. Barber	J. G. Wilson	1930
798	Woodward	Ward Graves	S. W. Shutes	F. C. Bengston	1930
799	Woolstock	J. D. Reed	D. H. Huff	F. Smalley	1928
800	Worthington	Chris Amernt	Jno. Krans	Edw. Tobin	1930
801	Wyoming	Jno. Thomsen	Mary A. Brown	E. T. Hodoval	1930
802	Yale	A. C. Lookingbill	H. C. Bartholow	Mrs. V. L. Manning	1930
803	Yetter	Jasper Yepson	Otto J. Gutz	C. C. Conradi	1930
804	Yorktown	Geo. E. Wollenhaupt	E. Rowland	R. T. Hendricks	1929
805	Zearing	O. B. Bachelor	L. L. Bowie	O. Z. Burkhead	1930
806	Zwingle	Chas. E. Henson	Clyde Fenton	B. E. Alspach	1928

ANNUAL REPORT

OF THE SECRETARY-TREASURER

OF THE

LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1927, and Ending July 31, 1928

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

PRESIDENT

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

VICE PRESIDENT

G. A. Tibbitts.....Mayor of Waterloo

SECRETARY-TREASURER

F. G. Pierce.....Marshalltown

TRUSTEES

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

J. F. Rall.....Mayor of Cedar Rapids

Fred E. Trainer.....Mayor of Ackley

COMMITTEES

Legislative—C. V. Findlay, Mayor of Ft. Dodge; P. F. Hopkins, Manager of Mason City; Frank A. Hass, Clerk, Davenport; Wm. Stipe, Solicitor of Clarinda; S. A. Greene, Mayor of Council Bluffs; S. L. Graham, Councilman of Ottumwa; Geo. A. Rice, Solicitor of Mapleton; J. A. Tower, Mayor of Ft. Madison; John MacVicar, Mayor of Des Moines; H. A. Willoughby, Solicitor of Grundy Center; John H. Maclay, Mayor of Dubuque; Thomas B. Huff, Mayor of Sioux City; John E. Haltigan, Mayor of Carroll.

Paving and Sidewalks—C. J. Kuehl, Mayor of Bettendorf; Wallace Winslow, Mayor of LeMars; L. G. Ruhl, Mayor of Belle Plaine.

Municipal Utilities—C. H. Streeter, Manager of Cedar Falls; G. J. Long, Manager of Webster City; C. D. Hoon, Clerk of Sioux Rapids.

Franchises and Rates—Frank Canny, Councilman of Burlington; J. C. Blackford, Councilman of Fairfield; J. O. Bergfald, Clerk of Forest City.

Sewage and Sanitation—L. E. Eslick, Mayor of Rockwell City; A. J. Johnson, Mayor of Brighton; W. F. McRoberts, Councilman of Iowa City.

Waterworks and Supply—T. W. MacMillan, Manager of Mt. Pleasant; Frank Mulligan, Superintendent of Eagle Grove; A. C. Kuyper, Clerk of Pella.

Taxation and Assessment—E. A. Farnsworth, Councilman of Oskaloosa; A. T. O'Brien, Mayor of Independence; M. Ferguson, Mayor of Marengo.

Parks and Playgrounds—Geo. D. Newcomb, Mayor of Creston; E. M. Sabin, Mayor of Northwood; G. S. Robinson, Clerk of Storm Lake.

Fire and Police—Edwin Perry, Mayor of Colfax; E. C. Gilbert, Mayor of Keota; J. W. Applegate, Mayor of Washington.

Judicial Decisions—Clifford Powell, Solicitor of Red Oak; L. H. Pine, Solicitor of Atlantic; W. A. McCullough, Solicitor of Clinton.

Municipal Accounting—Fred A. Gefke, Clerk of Hawarden; R. A. Van Dyke, Recorder of Muscatine; Nellie Mygatt, Clerk of Shenandoah.

Standard Specifications—J. G. Thorne, Manager of Maquoketa; F. H. Leasure, Councilman of Marion; M. D. Benedict, Councilman of Waverly.

DEPARTMENT CHAIRMEN

Cities, All Plans—Hugo Gebert, Councilman of Denison.

Towns—E. R. Donohoe, Councilman of Pocahontas.

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

Solicitors—Charles Penningroth, Solicitor of Cedar Rapids.

LEAGUE OF IOWA MUNICIPALITIES FINANCIAL REPORT
AUGUST 1, 1927, TO JULY 31, 1928
FINANCIAL STATEMENT

RECEIPTS

Aug. 1, 1927, Cash on Hand..\$	97.66	Clutier	10.00
Westfield	10.00	Brighton	10.00
Des Moines	60.00	Remsen	10.00
Luxemburg	10.00	Manilla	10.00
Independence	20.00	Greene	10.00
Pierson	10.00	Masonville	10.00
Storm Lake	20.00	Winterset	20.00
Manchester	10.00	Washington	20.00
Sergeant Bluffs	10.00	Bettendorf	20.00
Clarion	20.00	Iowa Falls	20.00
Bode	10.00	Tama	20.00
University Park	10.00	Dyersville	20.00
Modale	10.00	Sac City	20.00
Hornick	10.00	Humboldt	20.00
Jewell	10.00	Emmetsburg	20.00
Arcadia	10.00	Marion	20.00
Paton	10.00	Osage	20.00
Dakota City	10.00	Grinnell	20.00
Stanhope	10.00	Madrid	20.00
Corwith	10.00	Carroll	20.00
Lehigh	10.00	Denison	20.00
Clearfield	10.00	Webster City	30.00
Blockton	10.00	Estherville	30.00
Lynnville	10.00	Oskaloosa	30.00
Slater	10.00	Waukon	20.00
Kelley	10.00	Elliott	10.00
Breda	10.00	Luana	10.00
St. Ansgar	10.00	Allison	10.00
Westgate	10.00	Minden	10.00
LeClaire	10.00	Imogene	10.00
Chelsea	10.00	Ankeny	10.00
Floyd	10.00	Princeton	10.00
Nashua	10.00	Mechanicsville	10.00
Lowden	10.00	Doon	10.00
Shellsburg	10.00	Elma	10.00
Traer	10.00	Shell Rock	10.00
Graettinger	10.00	Cumberland	10.00
Hawkeye	10.00	Lenox	10.00
Coon Rapids	10.00	Stratford	10.00
Reinbeck	10.00	Boxholm	10.00
Cambridge	10.00	Thompson	10.00
Boyden	10.00	Zearing	10.00
Bayard	10.00	Onslow	10.00
Wayland	10.00	Baldwin	10.00
South English	10.00	Hartley	10.00
Parkersburg	10.00	Danbury	10.00
Low Moor	10.00	Lake View	10.00
Granville	10.00	Anthon	10.00
Belmond	10.00	Kensett	10.00
Harpers Ferry	10.00	Pringhar	10.00
Grundy Center	10.00	Granger	10.00
Conrad	10.00	Grand Junction	10.00
Templeton	10.00	Moneta	10.00
New Sharon	10.00	Smithland	10.00
Dexter	10.00	Ft. Atkinson	10.00
Plover	10.00	Thornton	10.00
Wall Lake	10.00	Rinard	10.00
Alton	10.00	Scranton	10.00
Wesley	10.00	Redfield	10.00
Toronto	10.00	Everly	10.00
Packwood	10.00	Sanborn	10.00
Farmington	10.00	New London	10.00
Oakville	10.00	Atalissa	10.00
Garber	10.00	Durant	10.00
Olds	10.00	Elkhart	10.00
Martelle	10.00	Popejoy	10.00
Burt	10.00	Northwood	10.00
Dallas	10.00	Tripoli	10.00
Whittemore	10.00	Dunlap	10.00
Letts	10.00	Rippey	10.00
Garner	10.00	Reasnor	10.00
Waukea	10.00	Ocheyedan	10.00
Eddyville	10.00	Guttenberg	10.00
Havelock	10.00	Richland	10.00
Meriden	10.00	Woodbine	10.00
Whitten	10.00	Kingsley	10.00

REPORT OF MUNICIPAL FINANCES

RECEIPTS—CONTINUED

Monona	10.00	Jefferson	20.00
West Branch	10.00	New Hampton	20.00
Dumont	10.00	Missouri Valley	20.00
Rose Hill	10.00	Newton	30.00
Goodell	10.00	Perry	30.00
Atkins	10.00	Charles City	30.00
New Liberty	10.00	Ft. Madison	40.00
Springville	10.00	Burlington	40.00
Monmouth	10.00	Corning	10.00
Paullina	10.00	Nodaway	10.00
Oto	10.00	Griswold	10.00
Ireton	10.00	Farley	10.00
Fredericksburg	10.00	Eldon	10.00
Mapleton	10.00	Fort Dodge	40.00
Dedham	10.00	Onawa	20.00
Holstein	10.00	Elk Horn	10.00
Thurman	10.00	Fontanelle	10.00
Vinton	20.00	Corydon	10.00
Hampton	20.00	Stanwood	10.00
Rock Rapids	20.00	Leon	10.00
Harlan	20.00	Lovilia	10.00
Eagle Grove	20.00	Turin	10.00
Cherokee	20.00	Riverton	10.00
Ames	30.00	Beaver	10.00
Creston	30.00	Britt	10.00
Dubuque	50.00	Panama	10.00
Orient	10.00	Dunkerton	10.00
Randolph	10.00	Liscomb	10.00
Cascade	10.00	Alden	10.00
Lewis	10.00	Latimer	10.00
Kirkman	10.00	Brandon	10.00
Wolcott	10.00	Alta	10.00
Walnut	10.00	George	10.00
McIntire	10.00	Geneva	10.00
Readlyn	10.00	Orange City	10.00
Meservey	10.00	Montrose	10.00
Guthrie Center	10.00	Arnolds Park	10.00
Brayton	10.00	Correctionville	10.00
Ladora	10.00	Pleasantville	10.00
Akron	10.00	Preston	10.00
Numa	10.00	Bellevue	10.00
Odebolt	10.00	Portsmouth	10.00
Deloit	10.00	Williams	10.00
Earlham	10.00	Sabula	10.00
Mitchellville	10.00	Harris	10.00
Winfield	10.00	Schleswig	10.00
Davis City	10.00	Altoona	10.00
Klemme	10.00	Crawfordsville	10.00
Hull	10.00	Blue Grass	10.00
Swea City	10.00	Little Rock	10.00
Washta	10.00	Aredale	10.00
Newell	10.00	Farnhamville	10.00
Fremont	10.00	Lake City	20.00
Rickets	10.00	Waverly	20.00
Oxford Junction	10.00	Fairfield	30.00
Ogden	10.00	Cedar Rapids	50.00
Panora	10.00	Mason City	40.00
Owassa	10.00	Prairie City	10.00
Wallingford	10.00	Sioux Rapids	10.00
Sibley	10.00	Edgewood	10.00
Calemus	10.00	Deep River	10.00
Greenfield	10.00	Blairstown	10.00
Gladbrook	10.00	Kimballton	10.00
Albion	10.00	Early	10.00
Baxter	10.00	Renwick	10.00
Varina	10.00	Rock Valley	10.00
Marathon	10.00	Bussey	10.00
Mt. Vernon	10.00	Arlington	10.00
Laurel	10.00	Minburn	10.00
Kellogg	10.00	Lidderdale	10.00
Nora Springs	10.00	Spirit Lake	10.00
Mt. Auburn	10.00	Garnavillo	10.00
Ryan	10.00	Ossian	10.00
Luverne	10.00	Coggon	10.00
Moorland	10.00	Buck Grove	10.00
Carson	10.00	Mediapolis	10.00
Melbourne	10.00	Strawberry Point	10.00
Tipton	20.00	Calmar	10.00
Hawarden	20.00	Solon	10.00
Mt. Pleasant	20.00	Lake Mills	10.00

RECEIPTS—CONTINUED

Dike	10.00	Le Roy	10.00
Wyoming	10.00	Bondurant	10.00
Keystone	10.00	Grant	10.00
West Liberty	10.00	Elgin	10.00
Ely	10.00	Maynard	10.00
Larchwood	10.00	Rockwell	10.00
Dysart	10.00	Melrose	10.00
Postville	10.00	Macedonia	10.00
Dallas Center	10.00	Ackley	10.00
Manning	10.00	Hospers	10.00
Afton	10.00	Lakota	10.00
Forest City	20.00	Carpenter	10.00
Valley Jct.	20.00	Goldfield	10.00
Spencer	20.00	Underwood	10.00
Chariton	30.00	Elberon	10.00
Atlantic	30.00	Milton	10.00
Red Oak	30.00	Farmersburg	10.00
State Center	10.00	Delta	10.00
Rockwell City	20.00	Bancroft	10.00
Dixon	10.00	Pleasanton	10.00
Mt. Ayr	10.00	West Burlington	10.00
Le Grand	10.00	Belle Plaine	20.00
Shelby	10.00	LeMars	20.00
Prescott	10.00	Maquoketa	20.00
Sioux Center	10.00	Monticello	20.00
Oakland	10.00	Pella	20.00
Schaller	10.00	Cresco	20.00
Huxley	10.00	Shenandoah	30.00
What Cheer	10.00	Cedar Falls	30.00
Central City	10.00	Oelwein	30.00
Luther	10.00	Albia	30.00
Stockport	10.00	Keokuk	40.00
Wapello	10.00	Ottumwa	40.00
Norway	10.00	Council Bluffs	50.00
Salem	10.00	Marshalltown	40.00
Lime Springs	10.00	Oxford	10.00
Morning Sun	10.00	Lake Park	10.00
Villisca	10.00	West Point	10.00
Colfax	20.00	Littleport	10.00
Decorah	20.00	Wellsburg	10.00
Davenport	60.00	Persia	10.00
Eldridge	10.00	Luana	10.00
Stanton	10.00	Boone	40.00
Clermont	10.00	Clinton	40.00
Adair	10.00	Sioux City	60.00
Fayette	10.00	Sumner	10.00
Worthington	10.00	Rudd	10.00
Winthrop	10.00	Elkader	10.00
Wadena	10.00	Bloomfield	20.00
Epworth	10.00	Delhi	10.00
Stuart	10.00	Ringsted	10.00
Hazelton	10.00	Peterson	10.00
Colo	10.00	Livermore	10.00
Pacific Jct.	10.00	Lisbon	10.00
Ellston	10.00	Walker	10.00
Maurice	10.00	New Albin	10.00
Lone Tree	10.00	Norwalk	10.00
Callender	10.00	Lamoni	10.00
Aurelia	10.00	Roland	10.00
Nemaha	10.00	Conesville	10.00
Zwingle	10.00	Lamont	10.00
Buckeye	10.00	Keota	10.00
Lohrville	10.00	Denver	10.00
Dow City	10.00	Bradgate	10.00
Murray	10.00	Ashton	10.00
Marquette	10.00	Radcliffe	10.00
Sully	10.00	Nichols	10.00
Andrew	10.00	Woodward	10.00
Fonda	10.00	Aurora	10.00
Chatsworth	10.00	Menlo	10.00
Gilmore City	10.00	Tiffin	10.00
Titonka	10.00	Clarence	10.00
Sutherland	10.00	Charter Oak	10.00
New Hartford	10.00	New Vienna	10.00
Gilbertville	10.00	Taber	10.00
Toledo	10.00	Merrill	10.00
Churdan	10.00	Avoca	10.00
Melcher	10.00	Manly	10.00
Grand Mound	10.00	Marble Rock	10.00
Cushing	10.00	Greeley	10.00

RECEIPTS—CONTINUED

Luzerne	10.00	Charlotte	10.00
Indianola	10.00	Stout	10.00
De Witt	20.00	Wiota	10.00
Iowa City	40.00	Alvord	10.00
McCallsburg	10.00	Riverside	5.00
Neola	10.00	Runnells	10.00
Waucoma	10.00	Coburg	10.00
Quasqueton	10.00	Volga City	10.00
Bertram	10.00	Hanlontown	10.00
Cumming	10.00	Lincoln	10.00
Albert City	10.00	Garwin	10.00
Williamson	10.00	Ferguson	10.00
Grafton	10.00	Dows	10.00
Linn Grove	10.00	Dayton	10.00
Ridgeway	10.00	Joice	10.00
Glidden	10.00	Manson	10.00
Bonaparte	10.00	Calumet	10.00
Martinsburg	10.00	Inwood	10.00
Wheatland	10.00	Morrison	10.00
Marengo	20.00	Treynor	10.00
Clear Lake	20.00	Harper	10.00
Algona	20.00	Waterville	10.00
Coin	10.00	Andover	10.00
Center Jct.	10.00	Earling	10.00
La Porte City	10.00	Salix	10.00
Galt	10.00	Randalia	10.00
Mallard	10.00	Gilbert	10.00
Ruthven	10.00	Ottosen	10.00
North English	10.00	Cedar Heights	10.00
Armstrong	10.00	Clarinda	20.00
Spragueville	10.00	Emerson	10.00
Waterloo	50.00	Miles	10.00
North Liberty	10.00	Promise City	5.00
Exline	10.00	Rowan	10.00
Sheldon	20.00	Wellman	10.00
Matlock	10.00	Terrill	10.00
Humeston	10.00	Lansing	10.00
Thor	10.00	Russell	10.00
Silver City	10.00	Lockridge	10.00
Steamboat Rock	10.00	Kiron	10.00
Pilot Mound	10.00	Lytton	10.00
Rolfe	10.00	Parnell	5.00
Buffalo	10.00	Kalona	10.00
Bagley	10.00	Dana	10.00
Whiting	10.00	Moravia	10.00
Royal	10.00	Moulton	10.00
Shambaugh	10.00	Rodney	10.00
Delmar	10.00	McGregor	5.00
Jamesville	10.00	Jolley	5.00
Gilman	10.00	Riceville	5.00
Vail	10.00	Marcus	10.00
Dundee	10.00	Newhall	5.00
De Soto	8.00	Derby	5.00
Sigourney	10.00	Gowrie	10.00
Sheffield	10.00	Danville	10.00
Blanchard	10.00	Grand River	10.00
Brunsville	10.00	Olin	10.00
Bennett	10.00	Carlisle	10.00
Van Horn	10.00	Nevada	20.00
College Springs	10.00	Castle Hill	10.00
Stockton	10.00	Hudson	10.00
Mt. Union	10.00	Milford	10.00
Lost Nation	10.00	Yorktown	10.00
Rake	10.00	Earlville	10.00
Rembrant	10.00	Clio	5.00
Story City	10.00	West Bend	5.00
Auburn	10.00	Unionville	10.00
Lorimor	10.00	Green Island	10.00
Essex	10.00	Montour	10.00
Wilton	10.00	Magnolia	10.00
Fairbank	10.00	Adel	10.00
Rhodes	10.00	Henderson	10.00
Archer	10.00	Glenwood	5.00
West Side	10.00	Dougherty	10.00
Craig	10.00	Truesdale	10.00
Goose Lake	10.00	Plymouth	5.00
Muscatine	40.00	Colesburg	10.00
Maxwell	10.00	Buffalo Center	5.00
Spillville	10.00	Pocahontas	10.00
Kanawha	10.00	Millerburg	5.00

RECEIPTS—CONTINUED

Halbur	5.00	Arion	10.00
Gravity	5.00	Knierim	10.00
Urbandale	10.00	Lone Rock	10.00
Melvin	10.00	Lineville	10.00
Garden Grove	10.00	Decatur City	10.00
Farragut	10.00	Donnelson	10.00
Stacyville	10.00	Hubbard	10.00
Leland	5.00	Massena	10.00
Barnes City	10.00	West Mitchell	10.00
Union	10.00	Lawton	10.00
Hardy	10.00	Collins	10.00
Birmingham	10.00	Rutland	10.00
Blakesburg	10.00	Garrison	10.00
Badger	10.00	Yale	10.00
Alexander	10.00	Dawson	10.00
Castana	10.00	Hamburg	10.00
Clayton	10.00	Legislative Fund	206.85
Drakesville	10.00	Harvey	10.00
Galva	10.00		
Harcourt	10.00	Total	\$8,397.51

LEAGUE FUND DISBURSEMENTS

Seleine Pmt. Co.	\$ 24.60	F. G. Pierce	32.93
M. Offman	50.00	Walter P. Jensen	16.50
F. G. Pierce	200.00	Robt. Henderson	.50
Mun. Pub. Co.	339.30	A. H. Avery	1.50
St. Pmt. Board	5.00	C. Zuercher	50.00
M. S. McFarland	44.16	F. G. Pierce	200.00
F. G. Pierce	33.66	Mun. Pub. Co.	339.65
M. Offman	26.05	Chas. Penningroth	5.25
A. H. Avery	29.75	C. Zuercher	50.00
F. A. Gefke	5.00	F. G. Pierce	200.00
G. A. Triggs	5.00	Mun. Pub. Co.	352.10
W. C. Loosbrock	5.00	W. G. Ray	7.83
Stewart Gilman	21.78	A. H. Avery	20.70
Geo. A. Rice	13.48	F. G. Pierce	12.51
Seleine Pmt. Co.	25.48	C. Zuercher	50.00
Legislative Fund	200.00	M. S. McFarland	40.00
M. Offman	60.00	F. G. Pierce	200.00
F. G. Pierce	200.00	Mun. Pub. Co.	352.10
Municipal Pub. Co.	338.70	M. S. McFarland	112.00
Seleine Pmt. Co.	5.20	Am. Mun. Assn.	69.20
A. H. Avery	16.36	C. Zuercher	50.00
F. G. Pierce	200.00	F. G. Pierce	200.00
M. Offman	40.00	Mun. Pub. Co.	352.10
Mun. Pub. Co.	343.55	C. Zuercher	50.00
Seleine Pmt. Co.	24.00	M. S. McFarland	44.16
Syndicate	7.00	F. G. Pierce	200.00
Marshall Pmt. Co.	82.25	Mun. Pub. Co.	352.10
West Pub. Co.	7.00	Seleine Pmt. Co.	12.40
Postmaster	67.04	W. G. Ray	5.28
M. Offman	50.00	C. Zuercher	50.00
F. G. Pierce	200.00	F. G. Pierce	200.00
Mun. Pub. Co.	338.70	Mun. Pub. Co.	352.70
Spencer Herald	3.75	W. G. Ray	2.23
M. Offman	50.00	C. V. Findlay	7.13
F. G. Pierce	200.00	Marshall Pmt. Co.	48.40
Seleine Pmt. Co.	14.00		
Mun. Pub. Co.	338.70		
Seleine Pmt. Co.	24.60	Total receipts	\$8,312.19
C. Zuercher	50.00	Total disbursements	8,312.19
F. G. Pierce	200.00		
Mun. Pub. Co.	339.65	On hand Aug. 1, 1928	\$ 85.32
M. S. McFarland	44.16		

REPORT OF MUNICIPAL FINANCES

ACCOUNTS OF SECRETARY-TREASURER FOR YEAR ENDING
JULY 31, 1928

Cedar Rapids, Iowa. August 22, 1928. To Officers and Members, League of Iowa Municipalities. Gentlemen: We, your auditing committee, to whom the above books were referred for audit, beg to report that we have examined and checked the said books and find:

General Fund	
Cash on hand at beginning of year.....	\$ 97.66
Collections during year	8,093.00
Legislative fund balance	206.85
Cash paid out as per vouchers.....	\$8,397.51
Balance on hand August 1, 1928.....	\$ 85.32

G. A. Triggs,
Fred A. Gefke,
Nellie Mygatt,
Auditing Committee.

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

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