State of Iowa

1928

REPORT OF THE

Department of Public Instruction

For the Biennium Ending December 31, 1928

AGNES SAMUELSON
Superintendent of Public Instruction

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LETTER OF TRANSMITTAL.

HONORABLE JOHN HAMMILL, *Governor of Iowa*

Sir: I have the honor to submit herewith, as required by law, the forty-fourth biennial report of the department of public instruction for the period beginning July 1, 1926 and ending June 30, 1928.

AGNES SAMUELSON
Superintendent of Public Instruction

December 1, 1928

DEPARTMENT OF PUBLIC INSTRUCTION

AGNES SAMUELSON
Superintendent of Public Instruction

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Deputy Superintendent

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Chief Clerk

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Inspector Mining Camp Schools

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Inspector Graded and High Schools

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Inspector Rural Schools

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Supervisor, Agriculture

HARRY W. CARMICHAEL
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JOSEPHINE MCMULLEN
Supervisor, Home Making

REHABILITATION

WILLIS W. GRANT
Supervisor, Rehabilitation

JAMES J. S. MITCHELL
Asst. Supervisor, Rehabilitation

E. GRACE YOUNG
Asst. Supervisor, Rehabilitation

PREFACE

The evident intent of the people as expressed in the legislative enactment providing for this report biennially is that the fundamental importance of our free public school system in our commonwealth as voiced by the founders of our state should be frequently recapitulated. Governor Robert Lucas urged upon the First Legislative Assembly of the territory the necessity of establishing a system of common schools at the very beginning of our political existence. The whole story of the development of our great commonwealth is written in the chapters of public education—fifty log cabin schoolhouses in 1838 standing like lone sentinels guarding the very outposts of civilization; 12,133 school buildings in 1928 on country crossroads and city thoroughfares standing like guides pointing out the bulwarks of modern civilization and representing a financial investment of $117,956,732.41 yielding human dividends in the form of 713,297 properly trained school children. Who will not say that the schools of the early settlers were built at the greater cost and sacrifice?

This is a report of progress, a summary of what has been accomplished by our great public school system during the biennium with recommendations wherever deemed advisable for legislation for its betterment. In order to increase the usefulness of this report, the facts and figures are organized under separate headings; Part I dealing with description, and Part II with statistics.

REPORT OF SUPERINTENDENT OF PUBLIC INSTRUCTION

PART I: DESCRIPTIVE

INTRODUCTORY STATEMENT

The superintendent of public instruction is charged by law with general supervision and control over the rural, graded and high schools, public junior colleges of the state, and over such other state and public schools as are not under the control of the state board of education or the board of control of state institutions. This does not include private, denominational, and parochial schools. The magnitude of this task is evidenced by the fact that during the school year 1927-1928, 9,585 rural schools, 947 graded and high schools, and 20 public junior colleges were in operation.

In connection with these general powers, nineteen specific duties are prescribed for the superintendent of public instruction by Section 3832, Code of Iowa, 1927. These may be roughly reorganized into the following classifications:

1. Promoting interest in education including industrial, commercial, agricultural, manual, vocational, domestic science and continuation work, and recommending such changes and improvements as are deemed necessary

2. Preparing and distributing course of study manuals, including outlines for teaching American citizenship, civics of the state and nation, social problems, economics, health, special days, and plans and specifications for school buildings

3. Appointing time and place for teachers' county institutes and approving the program and faculty

4. Classifying, defining, and inspecting schools

5. Prescribing reports for teachers and school officers, filing and preserving reports, recording business transactions, and making an annual census report to the auditor of state and a biennial report to the governor

6. Preparing and distributing of questions for examination of applicants for teachers' certificates and pupils completing the eighth grade in rural schools

7. Examining and determining appeals taken to him according to law and rendering written opinions upon questions submitted by school officers pertaining to their duties

The administration of these and other official duties is done by the superintendent of public instruction with the assistance of four departments organized under the headings of: legal, with deputy superintendent in charge; inspectional, with five inspectors; certification under the Board of Educational Examiners, of which the superintendent of public instruction is president, ex-officio; and vocational and rehabilitation, under the Board for Vocational Education, of which the superintendent of public instruction is chairman, ex-officio.

The purpose of this report may be read between the lines of the statute prescribing it—to give general information concerning the public schools with recommendations wherever deemed advisable for their improvement. By organizing this information according to the various departments by which the public school program is administered in the state, the ideals, needs, and achievements of the schools can be more clearly presented.

OBJECTIVES

The efficient and economical administration of these duties through the various departments responsible for their details is the general objective dominating all activities in the field of public instruction. To help the local districts increase the value and efficiency of their schools is the function of the state department; to decide what type of organization to maintain is the function of the local district. This program has been attempted in a general way by careful attention to the overwhelming details crowding the time of the staff personnel but more specifically by constant emphasis upon the importance of securing better outcomes of instruction. Since the outstanding need of the schools has been for curriculum materials, efforts have been concentrated upon the enrichment of the content and the improvement of the quality of the instruction through the new elementary course of study. Any appraisal of results should be with this major objective in mind.

THE SUPERINTENDENT OF PUBLIC INSTRUCTION

PROMOTION OF INTEREST IN EDUCATION

The superintendent of public instruction, in directing the activities of the department of public instruction and in performing the functions not specifically delegated to professional assistants, must

necessarily devote much time to routine administration. The promotion of interest in education through public addresses, publications and co-operation with all educational and civic forces interested in educational values has been a major activity. Recommendations based upon the needs and conditions of the schools follow at the close of this descriptive report.

One of the concrete efforts made to promote interest in education and give the people an opportunity to see what the schools are doing has been through the educational exhibits at the state fair. With the new educational building providing more adequate facilities for displaying exhibits greater interest in exhibiting school work has resulted. Under the direction of the rural school inspector who has charge of the details, the premium lists have been revised and a higher quality of exhibits encouraged and displayed each year.

PREPARATION AND DISTRIBUTION OF COURSE OF STUDY MANUALS

The curricular work has been concentrated upon the preparation and distribution of a new elementary course of study for rural and graded schools. Outlines for the teaching of American citizenship, civics of the state and nation, health, and special days are included in the manual. This manual has been shipped directly to the county superintendents for distribution to the schools.

There are three items of special significance in connection with this course of study program. The first one relates to its preparation; the state is indebted to the efficient and generous service of the educational forces of the state for the preparation of the manual. A copy of this course of study is submitted as a part of this report. Your attention is directed not only to the merits of the manual, but also to the fact that it was accomplished through the professional co-operation of committees working under time pressure limitations and without funds.

The second noteworthy item is the fact that eighty-eight out of ninety-nine county superintendents of schools attended an intensive three-day conference of instruction entirely at their own expense in order to hear the presentation of the manual and to study its materials. Many other school people and others interested in education, as well as those who served on the program, were also in attendance. This is another conspicuous example of the interest and devotion shown on the part of the people of the state in this important project.

The third important fact in the development of this program was

the simultaneous presentation to all the teachers of the state at the opening of the 1928-1929 school year through the medium of the teachers' institutes called at that time for that particular purpose. This plan was beneficial in two ways: it gave the teachers timely help in pointing out the minimum essentials to be covered in the various grades and subjects; it increased the usefulness of the teachers' institute first by converting it into a work-type program based upon a definite theme and second by pointing out the way to make the institute function as a definite factor in the supervisory program of the county.

The department of public instruction hereby acknowledges its indebtedness to all the agencies that helped to make the elementary course of study project a success. This includes the follow-up work in interpreting as well as preparing the material.

The department collaborated with the state fire marshal in the preparation of a supplementary course of study bulletin on fire prevention. The normal training supervisor prepared the material for the department. Distribution of the bulletin to the schools was through the state fire marshal's office.

LEGAL DIVISION

APPEALS

Although the Department is primarily administrative in function, it has quasi-judicial powers. Fourteen appeals from the decisions of school boards have been before the superintendent for final decision under the provisions of Chapter 219, Code of Iowa, 1927. These appeals have been largely concerned with questions of transportations, dismissal of a teacher or pupil, and the location of schoolhouses, residence of children, and change in boundaries of districts.

INTERPRETATION OF SCHOOL LAW

In addition to acting as a final court of appeal from the decision of the school board the superintendent of public instruction is required to render written opinions upon questions submitted by school officers, teachers, tax payers, patrons, and pupils pertaining to their duties, rights, and privileges under the laws of the state. This correspondence involves questions of transportation, tuition, boundaries, school finance, budgetary procedure, elections, residence, rules and regulations, and other matters.

SCHOOL OFFICERS' MEETINGS

School officers' meetings have been held in various counties at which general problems of school improvement and interpretation

of school law have been discussed. These meetings have led to splendid results and cooperation among all the factors concerned with the public schools. It is recommended that these meetings be held regularly in every county.

REPORTS

The county superintendent's annual report has been simplified, directions having been given for the purpose of securing such uniformity of procedure that an item reported from one school is comparable to the same item when reported from another school. Back of the county superintendent's annual report is the whole system of school finance, records, and child accounting. This embraces not only the classification of disbursements but also the whole system of public school accounts. A uniform system of accounting would be of infinite value to school boards. With a view to unifying accounting records in the states the United States Commissioner of Education has called all the state superintendents into conference this month for an intensive study of this problem.

Blanks were prepared for carrying into effect and recording expenditures made under the new library law enacted by the 42nd General Assembly providing for the withholding of fifteen cents per child of school age to be expended by the county board of education for library books. Blanks were also prepared and regulations formulated for use in administering the new law requiring the payment of the tuition of children of employees of state institutions residing on state lands removed from taxation.

PROTECTION OF SCHOOL FUNDS

An effort has been made to keep in close touch with school situations in order that boards may be duly advised in matters involving the financial interests of their districts as well as the educational welfare of their pupils. As an example, a letter was addressed to all school boards, calling their attention to the necessity of protecting school funds by officially designating depository banks.

CLASSIFICATION AND INSPECTION OF SCHOOLS

INTRODUCTORY STATEMENT

For the purpose of approval for tuition and state aids the public schools of the state are classified, according to their organization and outstanding problems, into six different departments—standard rural, consolidated, normal training, graded and high, mining camp, and public junior colleges. Some of the groups overlap—as, the

mining camp and approved, or the consolidated and normal training. The public junior college is organized as a part of the public school system; because of its peculiar problem it has been treated therefor as a separate unit for approval purposes.

The inspection preliminary to the approval of the schools is carried on by five staff workers who visit the schools and report their findings and recommendations to the superintendent of public instruction. The items given attention during inspection are: the school plant and its condition as to sanitation, ventilation, heating, and lighting; financial condition of the district and payment on bonded indebtedness; care of school property; quality of teaching; equipment for instruction; attitude and studiousness of pupils; tuition and enrollment; transportation; records; course of study; organization of program; janitorial service; and other details pertinent to the maintenance of a good school. The purpose of inspection is to help the school maintain the best possible type of school justified by local conditions. Conferences are held with the school boards and the faculty, and community meetings and teachers' institutes addressed. The inspectors examine carefully the annual report cards for each school, a cumulative report system having been instituted during this biennium to simplify reporting by the local school systems. After each inspection a report of recommendations is sent in triplicate, one to the board of education, one to the local city superintendent, and one to the county superintendent of schools. A brief review of the work of each department follows with the idea of giving a bird's eye view of each phase of the program.

STANDARD RURAL SCHOOLS

The standard rural school was provided for by the Thirty-eighth General Assembly and a fund of $100,000 per year appropriated to be paid rural schools meeting certain standards prescribed by statute and the regulations of the superintendent of public instruction.

There were at that time 10,776 one-room schools in this state with an enrollment of 214,698 pupils. During the first year 615 schools were approved by the state department as standard rural schools and received a bronze door plate and state aid to the amount of six dollars for each pupil in attendance at least six months. During the next biennium the number increased to 894 schools enrolling 10,288 pupils. By the year 1924 the number had grown to 1,134 with an enrollment of 19,727. As will be seen, the sum appropriated was insufficient to pay the full six dollars per pupil, so upon the advice of the attorney general, the sum was pro-rated as

in the case of other state aids to schools. At the close of the present biennium there are 2,020 rural schools on the standardized list with an approximate enrollment of 37,000 pupils. During this period many of the smallest one-room schools were closed by the law requiring a school to maintain an average daily attendance of at least five pupils in order to operate; there are now 9,585 one-room schools enrolling 163,215 pupils.

Just as the national government establishes a standard gallon, bushel, and quart in order that the people may know and use correct measurements, so the standard rural school may be looked upon as a rating or appraisal plan by which districts may measure the efficiency of their schools. There is nothing required that should not be found in every well equipped and efficient school. The new standard school score card has a point system of items totalling 1,000 points. The standard school must score 800 points of the possible 1,000 the first year, 850 the second, and maintain thereafter a rating of 900 points.

School boards, teachers, and patrons have shown such great interest in reaching the standards and carrying out the recommendations of the inspection that as a result there are many splendid one-room school buildings, often of brick or kellastone, well planned, hygienic, and modern in every respect, provided with libraries and supplementary reading material, good equipment for instructional and playground purposes, an excellent teacher, and all that goes to make boys and girls happy while they are being trained for good citizenship. Many two and some four year college graduates are teaching standard rural schools. Some of the schools have running water, electric lights, radio, telephone, manual training and home economics equipment, kindergarten tables and chairs, and a well organized Parent Teacher Association, or other community groups. One school has installed shower bath facilities. Should those who can see no good in the one-teacher school visit these standard rural schools they would find excellent work being done under wholesome conditions. First hand observations of the actual situation should convince them that the teacher, rather than the organization, constitutes the most important factor in equalizing educational opportunity.

It is recommended as a community project that every rural school district score its school to determine its efficiency and reveal its needs and achievements. This has been done in several counties this year.

With two thousand schools on the list and more applications coming each year from every county it is manifestly impossible for one inspector to visit every county each year, but all schools have been inspected during the biennium, many of them twice. The greatest need, besides more inspectional assistance, is additional funds, so that the amount allowed each standard school may be in keeping with the efforts expended.

That progress may not cease when a school has reached the full requirements for standardization, a superior school rating has been established. Rural schools meeting the standard school requirements with an unusual degree of excellence are classified as Superior Schools and serve as models for other schools of the county.

A list of the number of standard rural schools by counties for 1927-1928 is found in Table I.

CONSOLIDATED SCHOOLS

Among the multitude of problems confronting the 386 consolidated school districts of the state, the two uppermost during this period relate to cost and program, the one depending upon the financial prosperity of the citizenry and the other upon the pedagogical efficiency of the organization. Since the latter is largely conditioned by the former, the two problems are essentially one—that of lowering the cost without reducing the efficiency and the offerings of the program.

This program has been one not of expansion, but of intensive study of the problems precipitated by the economic situation. Since the solution of the problems depends much on local conditions, the inspector has met school board requests for service in advisory capacity. The question is usually how best to expend the budget available. The offering of too many electives and the organization of classes with fewer than ten pupils has been discouraged in smaller schools. Reorganization through alternation and combination of subjects and classes to permit the organization of larger classes, and to distribute the pupils' work to better advantage have sometimes made it possible for the district to carry on effective work on a reduced budget.

Twenty-four consolidated schools have maintained normal training departments, sixty-four have offered courses in Smith-Hughes vocational agriculture and twenty-four in Homemaking the past year. A marked tendency has been shown the past two years to inaugurate commercial courses in consolidated schools. We have no disposition to question the advisability of introducing these courses

if the community desires them; we simply point out to them the fact that increased offerings mean increased cost of operation.

If this service is to be made more effective the greatest administrative need is additional inspectional service. All of the 386 consolidated schools have been visited during the biennium ending December 31, 1928 and several of them more than twice.

Not all of the districts have satisfactorily solved the two outstanding problems peculiar to this type of organization—the management of transportation and the selection of the right teachers. The first one involves safeguarding the children and the other translates the ideals of the program into fact. A later publication will deal with transportation details. The need is for teachers in the consolidated schools who have maturity, high ideals, a clear vision of rural problems, needs, and opportunities, the right point of view, a healthy social outlook, mastery of subject matter, skill in teaching, wisdom in guiding pupils along proper economic, occupational, social, and moral lines, ability and willingness to develop correct attitudes, skills, and ideals of citizenship in their pupils.

Tables II and III tabulate items of general interest relative to consolidated schools.

NORMAL TRAINING SCHOOLS

The normal training law passed in 1911 has for its specific object the equalization of educational opportunity for rural children by providing for those who are to teach in our rural schools, specific training for their work. Before the normal training law was established no adequate agency existed for training the vast army of young people who annually recruit the ranks of the rural teachers.

The work has grown from 40 high schools offering normal training courses in 1911-12 to 203 in 1927-28 with comparative enrollments of 624 and 4,676. During the biennium 3,993 normal training certificates and 4,129 renewals were issued. During the school year of 1927-28, 1,141 of the 2,133 new teachers in the country schools were high school normal training graduates. Of the 9,703 rural teaching positions that year, 4,111 were from the normal training high schools.

Three bulletins have been issued by this division during the biennium; one containing standards and regulations as prescribed by statute and by the department of public instruction; a bulletin on spelling; and a bulletin on music in the normal training course. These are attached for reference purposes.

So popular is the normal training work that requests for the designation of new schools are constantly before the department. This fact bespeaks the increasing realization of the equalizing effect of this statute which, paralleled by the high school tuition law, directly concerns the farmers and their children.

Tables IV and V give items of general interest relative to the normal training schools in this state.

GRADED AND HIGH SCHOOLS

In addition to the consolidated and normal training schools, there were last year 362 other school corporations maintaining high schools approved by the department of public instruction for tuition purposes. Of these 6 were approved for one year of work, 38 for two years, 12 for three years, and 306 for four years. Of these districts 347 are Independent City and Town Districts; 15 townships maintain high schools operated by the township board and located in a village or subdistrict.

These approved high schools provide high school privileges for hundreds of rural children from adjoining districts, this number totaling nearly 10,000 last year.

The support of these schools is a serious problem not as well known as that of the consolidated school. While the average mill levy in the latter type of district in 1927-28 was 57.6 mills, in the independent districts, exclusive of the normal training schools, the average mill levy was 72.3 mills. These schools receive no special state aid, their only sources of revenue being the property tax, semi-annual apportionment, and tuition collected from individuals and school corporations. Tables VI and VII give further data.

MINING CAMP SCHOOLS

In order to meet the schoolroom emergency situations often resulting from changing conditions in mining camp communities, the state has appropriated the sum of $50,000 to be expended annually by the superintendent of public instruction with the approval of the executive council. The opening of a new mine, for example, with its sudden influx of population without any increase in the assessed valuation of the district concerned creates a serious educational emergency in the school district concerned. Without state aid coming to the rescue large numbers of children would be deprived of school privileges.

The continual shifting of the population also brings difficulties. At one time a two-teacher school was being maintained in a rural independent district; another district in the same township had twelve teachers. The following year, due to changes in the working conditions of the mines, the former school was required to employ 14 teachers while the number of teachers in the latter school was reduced to two. This change all came about after the levies had been made for the school year.

In the past year forty-two school corporations of about fifty schools have shared the benefits of this special aid. It provided funds for teachers' salaries; tuition; supplies; equipment—such as, charts, maps, globes, dictionaries, and libraries—additions to and repair of buildings; school furniture; heating plants; and other necessary items. This appropriation has been used to benefit a total enrollment of 8,228 pupils of which 5,363 come from the homes of miners.

Owing to the varying conditions in the mining camps, many factors are considered in arriving at an equitable distribution of the state aid. The principal items are: housing and equipment conditions, number of children in the schools, per cent of children from homes of miners, taxable property, assessed valuation, bonded indebtedness, outstanding warrants, tax levy in mills, and total tax per acre.

An additional $10,000 was appropriated annually by the Forty-second General Assembly to be used in case of emergencies arising which did not exist at the time of the initial $50,000 distribution. This emergency fund has been productive of much good by replacing buildings that have been burned, erecting additions to overcrowded buildings, buying textbooks for pupils unable to purchase their own, furnishing vaccination and carrying on health programs when smallpox epidemics threatened, and for paying of salaries of additional teachers made necessary by the increased enrollment after the school had started.

State aid to mining camp schools has been another great equalization measure. To increase the appropriation so that work in adult education may be included is an extension of the program very much to be desired.

PUBLIC JUNIOR COLLEGES

The Forty-second General Assembly repealed the former law under which a junior college could be established by resolution of the board and made provision for the establishment of public junior

colleges by enacting in lieu thereof a law whereby school boards, only upon the approval of the superintendent of public instruction and the authorization of the voters of their districts, may establish and maintain public junior colleges offering courses of study covering one or two years of work in advance of that offered by the four year high school.

Twenty school districts located in Albia, Boone, Britt, Burlington, Chariton, Clarinda, Cresco, Creston, Estherville, Fort Dodge, Maquoketa, Marshalltown, Mason City, Osceola, Red Oak, Sheldon, Tipton, Washington, Waukon, and Webster City maintained this new unit during 1927-1928, five new districts voting in the spring elections of 1928 to add the work. The public junior college is rooted deeply in the equalization principle, for the same inherent demand for popular and universal education which evolved the high school is now actuating this new development in the public school system. The public junior college is the technique being discovered by parents for satisfying economically this desire for more education for their children and for extending at the same time the influences of the home through the later adolescent period. It, therefore, brings far reaching consequences for both the public school and the collegiate levels. See Table V.

Since the public junior college is an expansion of the public school offerings, the legislature rightly placed its supervision in the department of public instruction. Due to the fact that the need of providing a supervisor to handle the details of this new department was overlooked, it has been necessary for the superintendent to give personal attention to this work, each division of the inspectional department already having too many schools to do justice to this new responsibility. While this situation may have operated beneficially during the initial year of the program, it cannot be expected to continue as a permanent policy; the public junior college problem needs more general guidance as well as more specific attention to details than possible for the executive head of the department of public instruction to give.

BOARD OF EDUCATIONAL EXAMINERS

MEMBERSHIP

The membership of the Board of Educational Examiners is prescribed by law as follows:

1. The superintendent of public instruction, president and executive officer

2. The president of the state university, of the state teachers' college, and of the state college of agriculture and mechanic arts

3. Three persons appointed by the governor, one a woman and one a representative of the privately endowed colleges of the state maintaining teacher training courses

The following names constitute the present membership of the Board of Educational Examiners

Agnes Samuelson, President, Des Moines, Superintendent of Public Instruction

Walter A. Jessup, Iowa City, President of the State University of Iowa

O. R. Latham, Cedar Falls, President of the Iowa State Teachers College

Raymond M. Hughes, Ames, President of the Iowa State College of Agriculture and Mechanic Arts

Evert Leon Jones, Storm Lake, President of Buena Vista College

Erma L. Krout, Oskaloosa, County Superintendent of Schools

W. G. Brooks, Burlington, Superintendent of City Schools

Viola H. Schell, Des Moines, Secretary

FUNCTIONS

All certificates for teaching in the public schools, with the exception of the normal training certificates, are issued by the Board of Educational Examiners under the provisions of Chapter 193, Code of Iowa, 1927. These certificates are of three types—state certificates, uniform county, and special certificates.

State certificates are issued upon the following bases:

1. Examination

2. Graduation from the regular and collegiate courses in the State University, the State Teachers College, the State College of Agriculture and Mechanic Arts, and from other institutions of higher learning in the state having regular and collegiate courses of equal rank

3. Graduation from colleges and schools located in other states than Iowa, having regular and collegiate courses of equal rank

4. State certificates of other states which meet Iowa state certificate standards

Special certificates for music, drawing, penmanship, or other special branches, also for kindergarten and primary grades are issued upon:

1. Examination

2. Graduation from an educational institution of high grade may be accepted in lieu of an examination for a special certificate.

In addition to the three state schools accredited by the statute, the following colleges offer courses accredited by the Board of Educational Examiners for state certificates:

LIST OF IOWA COLLEGES ACCREDITED FOR STATE TEACHERS' CERTIFICATES

Buena Vista College	Storm Lake
Central College	Pella
Coe College	Cedar Rapids
Columbia College	Dubuque
Cornell College	Mount Vernon
Des Moines University	Des Moines
Drake University	Des Moines
University of Dubuque	Dubuque
Ellsworth College	Iowa Falls
Grinnell College	Grinnell
Iowa Wesleyan College	Mount Pleasant
John Fletcher College	University Park
Luther College	Decorah
Morningside College	Sioux City
Clarke College	Dubuque
Parsons College	Fairfield
Penn College	Oskaloosa
Simpson College	Indianola
Upper Iowa University	Fayette
Western Union College	Le Mars

LIST OF IOWA COLLEGES HAVING TWO-YEAR NORMAL COURSES ACCREDITED FOR STATE CERTIFICATES

Iowa State Teachers' College	Cedar Falls
Buena Vista College	Storm Lake
Central College	Pella
Coe College	Cedar Rapids
Des Moines University	Des Moines
Drake University	Des Moines
University of Dubuque	Dubuque
Ellsworth College	Iowa Falls
Iowa Wesleyan College	Mount Pleasant
Morningside College	Sioux City
Clarke College	Dubuque
Parsons College	Fairfield
Simpson College	Indianola
Upper Iowa University	Fayette

OTHER ACCREDITED TWO-YEAR NORMAL COURSES

Graceland College	Lamoni
Lenox College	Hopkinton
St. Joseph Junior College	Ottumwa
Waldorf Junior College	Forest City
Wartburg Normal College	Waverly

STATE AND SPECIAL CERTIFICATES

Data relative to the number of state and special certificates issued during each year of the biennium are given below.

State Certificates Issued
July 1, 1926—June 30, 1927

Examination		
Original	23	
Two years of training and ten semester hours in phychology and education in an accredited Iowa college accepted in lieu of an examination	803	
Renewal	37	
Life Validation	18	881
Graduation from Iowa Schools		
Original	2,618	
Renewal	452	
Life Validation	358	3,428
Graduation from Schools of Other States		
Original	139	
Renewal	38	
Life Validation	28	205
Certificates of Other States		
Original	240	
Renewal	61	
Life Validation	51	352
Fifteen Years' Teaching Experience		
Renewal	2	
Life Validation	5	7
Total	4,873	4,873

State Certificates Issued
July 1, 1927—June 30, 1928

Examination		
Original	17	
Two years of training and ten semester hours in phychology and education in an accredited Iowa college accepted in lieu of an examination	946	
Renewal	77	
Life Validation	38	1,078
Graduation from Iowa Schools		
Original	3,000	
Renewal	721	
Life Validation	426	4,147
Graduation from Schools of Other States		
Original	162	
Renewal	31	
Life Validation	28	221
Certificates of Other States		
Original	303	
Renewal	78	
Life Validation	56	437
Fifteen Years' Teaching Experience		
Renewal	9	
Life Validation	9	18
Total	5,901	5,901

Special Certificates Issued
July 1, 1926—June 30, 1927

Examination	42	
Record of Training	216	258

July 1, 1927—June 30, 1928

Examination	46	
Record of training	176	222

UNIFORM COUNTY CERTIFICATES ISSUED

July 1, 1926—June 30, 1927

Number of Certificates Issued upon Examination	
First Grade Uniform County Certificates	1,112
Second Grade Uniform County Certificates	2,789
Third Grade Uniform County Certificates	213
Number of Certificates Renewed	
First Grade Uniform County Certificates	1,902
Second Grade Uniform County Certificates	1,365
Third Grade Uniform County Certificates	11

July 1, 1927 to June 30, 1928

Number of Certificates Issued upon Examination	
First Grade Uniform County Certificates	1,272
Second Grade Uniform County Certificates	2,504
Third Grade Uniform County Certificates	630
Number of Certificates Renewed	
First Grade Uniform County Certificates	1,775
Second Grade Uniform County Certificates	1,181
Third Grade Uniform County Certificates	6

BOARD FOR VOCATIONAL EDUCATION

MEMBERSHIP

The statute provides that the state board for vocational education shall consist of the superintendent of public instruction as chairman and executive officer, the president of the state board of education, and the labor commissioner. The names of the board membership follow:

Agnes Samuelson, Chairman, Des Moines
G. T. Baker, President State Board, Davenport
A. L. Urick, Commissioner of Labor, Des Moines

FUNCTIONS

The Board for Vocational Education is the administrative body through which the vocational education functions in the public schools. There are three departments—agricultural, trade and industrial, and homemaking education—each in charge of a supervisor.

The progress made in vocational education during the last biennium has been favorable. The work has not only increased in scope with respect both to the number of vocational classes and students enrolled but it has also improved in quality with respect to the work being done. The latter was especially noticeable during the last year, since the state program for 1927-28 was a quality building one. In 1927-28 sectional conferences for vocational teachers of agriculture and homemaking were conducted in various parts of the state. Conferences for local trade and industrial supervisors were also conducted during each year of the last biennium. Other new features pertaining to the improvement of the work in the state included a complete revision of the state plan for vocational education, the preparation of monthly teacher's bulletins, new book and equipment lists, and various other types of educational material.

The future outlook for vocational education in Iowa is bright, judging from the interest in the work and the demand for new schools. However it is quite disconcerting because of the lack of available funds for the establishing of new departments. This is especially true in homemaking education. Practically all of the available funds for agriculture and trade and industrial education are being used. In many communities there is an urgent need for vocational education but they cannot afford to introduce the work unless assured of some outside assistance. This shows that all those who need and desire this service have not been reached.

AGRICULTURAL EDUCATION

In the field of agricultural education the Smith-Hughes Law provides for vocational training in day, part-time, and evening school classes. Day-school instruction refers to vocational agriculture taught as a part of the high school curriculum. Part-time work is confined to farm boys of high school age who are not regularly enrolled in school, while evening school work pertains to organized instruction among adult farmers.

DAY SCHOOLS

The agriculture course of study in the regular day schools consists of classes in farm shop work, field crops, animal husbandry, farm management, and marketing. The farm shop course consists of practical farm problems in woodwork, concrete, rope work, harness repair, belt work, sheet metal, gas engine, and machinery adjustments and repair. Plant production deals with corn, legumes, small grains, forage, garden and truck crops, soils and fertilizers, weeds, and insect pests. The live stock work includes a study of breeds, breeding, feeding, housing, care and management, and judging of cattle, swine, horses, sheep, and poultry. Farm management involves instruction relating to such problems as the farm layout, the size and proportion of the main enterprises, efficient use of farm labor, and a knowledge of farm records and accounts. The work in marketing includes a study of its general principles, market devices, and principles of cooperative marketing with emphasis given to the marketing of the common commodities produced in the community.

The methods of instruction in agriculture combine supervised study and class work, laboratory exercises, and field trips, with definitely organized and supervised home practice work. This home practice work is closely correlated with the subject matter taught in school and is required of all pupils enrolled. The major supervised home practice refers to that part of the boy's program which gives him certain personal managerial, manipulative and financial experience and responsibility. The farm practice work varies in type and scope according to the ability and opportunity of the student. Adequate records are kept in connection with all supervised farm practice.

During the fiscal year ending June 30, 1928, 3,146 pupils were enrolled in 109 vocational agriculture day schools. Of this number 1,145 were enrolled in farm shop, while 1,814 were enrolled in the other vocational courses. Of the latter group, 589 as their home practice work, fed and managed 1,302 sows and litters; 370 chose to raise 2,342 acres of corn; 198 grew potatoes; 182 managed 13,276 hens; 114 cared for 491 dairy cows; while 93 raised 216 head of baby beeves. The completed report of the vocational pupil's home work for the year 1926-27 shows that 1,155 boys were enrolled for supervised practice in farm shop, while 1,537 conducted home work along with the other agriculture subjects studied in school. Of this number 372 raised 171,910 bushels of corn; 297 produced 370,204 pounds of pork from 503 litters; 149 boys grew 6,482 bushels of potatoes on 86 acres; 90 produced 186,832 pounds of beef from 317 calves; and the remainder conducted similar projects.

Part-time Schools

Part-time classes for boys not regularly enrolled in school were conducted in three centers of the state during the fiscal year 1927-28. These classes met from one to three months during the dull season. The instruction consisted of unit courses in dairying and swine management. Some related academic subject matter consisting of elementary English, business arithmetic and bookkeeping was also taught.

Evening Schools

Because the field of day school and part-time classes is confined to boys of school age, the enrollment possibilities for such types of work in a given community are somewhat limited. On the other hand, evening school instruction presents the largest enrollment field in vocational agriculture work. Consequently the proportion of evening school classes to part-time and day classes has been increasing. It is not unreasonable to expect that as many or more people will eventually be enrolled in evening school classes as are now enrolled in the other two types of agriculture instruction.

Classes for adult farmers are usually organized under the regular school system and are ordinarily taught by the vocational instructor. The classes are most frequently conducted during the dull season of the year and may meet during the day or in the evening, depending upon the convenience of the group attending and the available time of the instructor for the work.

Evening school work differs from extension work to the extent that the agriculture instruction involves the systematic organization, teaching and follow-up work of a unit enterprise, centering about a definitely organized group. In this state an average attendance of ten or more farmers, meeting for a minimum of ten lessons in a unit course, constitutes an agriculture evening school.

Ten evening schools with a total enrollment of 165 persons were conducted in nine centers during the year 1926-27. The work increased during the past year to 24 evening schools, conducted in 22 different centers with a total enrollment of 165 persons. The average number of meetings conducted was 11, with an average attendance of 16 persons at each meeting. Of the 24 units conducted, 8 were swine, 6 dairy, 2 poultry, 2 legumes, 1 beef, 1 cooperative marketing, 1 soils-legumes, 1 legume-pork production, 1 corn-hogs, and 1 crops. The length of meetings varied from ninety minutes to two hours.

With the exception of the cooperative marketing unit, the instructor of each school laid out definite follow-up programs with specific home practices for a majority of the farmers enrolled. Examples of the follow-up work include:

Swine—
- **Swine sanitation program**
- **Building hog houses**
- **Use of mineral mixtures**
- **Brood sow selection**
- **Forage crops for pigs**

Dairy—
- **Culling out unprofitable cows**
- **Testing skim milk to determine efficiency of separators**
- **Pasture renovation**
- **Feed and milk records**
- **Tuberculosis eradication**

Corn—
- **Use of Hi-bred seed**
- **Application of commercial fertilizers**

Poultry—
- **Use of breeding pen**
- **Culling**

Construction of straw lofts
Sanitation through use of clean ground

Supervision

At present the supervisory staff consists of one person. Some activities of the supervisor for the fiscal year 1927-28 were as follows:

Made 102 supervisory visits
Met school officials of 11 prospective centers
Conducted 7 district conferences
Prepared monthly bulletin for teachers

Teacher Training

The Iowa State College of Agriculture and Mechanic Arts at Ames is the teacher training center for students of vocational agriculture. For this training the institution receives federal aid under the provisions of the Smith-Hughes Act. As a part of the four-year course in agricultural education, practice teaching work is offered in different vocational agriculture departments of the state. During the past two years the practice teaching centers have been located at Jordan, Kelley, and Huxley.

Agricultural Education Statistics

	Number of Schools				Enrollment			
Year	Day	Part Time	Eve-ning	Total	Day	Part Time	Eve-ning	Total
1926-27	112	4	9	125	3,072	77	165	3,314
1927-28	109	3	24	136	3,146	36	756	3,938

Table VIII shows what schools are offering this work.

TRADE AND INDUSTRIAL EDUCATION

In accordance with the provisions of the Smith-Hughes Act and the state plan for vocational education, several types of trade and industrial education classes have been conducted in Iowa during the last two years. Evening industrial, part-time trade extension, part-time general continuation, and all-day trade and industrial school classes have been conducted in 34 different cities during the biennium. The list of schools offering this work is given in Table IX.

Evening Industrial Schools

The evening school serves those who are employed during the day in trade or other industrial pursuits and provides instruction which is supplemental to their daily employment. This instruction is designed to prepare the worker for advancement, or for more efficient service.

During the last biennium evening school classes were held in 33 different cities of Iowa. The following list of courses illustrates the wide range of service rendered to the students enrolled: machine shop, carpentry, radio, sheet metal drafting, sewing, cooking, millinery, printing, auto mechanics, shop drawing, blue print reading, slide rule, telegraphy, foremanship, and related subjects such as, science, mathematics, and industrial chemistry were also offered to supplement the shop instruction. In addition to the above, courses in dietetics, chemistry, and psychology were given to nurses' apprentices in 18 cities. New evening classes were started in ten cities of Iowa during the year 1927-28.

Foremanship training is another form of adult training which has made considerable progress during the past two years. The engineering extension department of Iowa State College in cooperation with the State Board for Vocational Education sends out over the state two itinerant leaders who conduct foremanship classes in the various manufacturing and industrial plants in Iowa. During the biennium foremanship classes were conducted in 24 different cities and included the following industries: packing, railroad, printing, wood-working, knitting, cereal, hotel, and metal working.

Part-time Trade Extension Schools

Part-time trade extension classes were conducted in 8 different cities. These classes offer instruction to persons over fourteen years of age who have entered the work of trade or industrial pursuits, and are intended to further the training of these persons for useful employment. Courses are given which offer instruction in related subjects such as, science, mathematics, drawing, blue print reading, sketching, chemistry, psychology, retail selling, and office practice.

Part-time General Continuation Schools

The general continuation schools are organized and conducted under the provisions of chapter 94 of the laws of the 38th General Assembly, which state that cities having 15 or more children in certain designated groups between the ages of 14 and 16 shall maintain classes for them giving eight hours of instruction per week. Under the provisions of the vocational act and the state plan for vocational education, any subject that will increase the civic or the vocational intelligence of the students may be taught in these part-time schools. These schools are conducted in 11 cities of the state and are meeting the immediate educational needs of the pupils enrolled.

All-day Trade and Industrial Schools

All-day trade classes were conducted in 6 different cities to serve in part as a substitute for apprenticeship in the skilled trades. It

is not intended that this program be the full equivalent of apprenticeship; its purpose is to prepare the students for entrance into a skilled trade as advanced learners. Courses given offer instruction in the following trades: carpentry, cabinet making and mill work, machine shop, sheet metal work, printing, auto mechanics, and electric wiring.

Teacher Training

Under the provisions of the Smith-Hughes law, part of the funds allotted to Iowa is designated for use in training teachers for the three branches of vocational education.

In 7 different cities of the state teacher training classes were conducted by two itinerant instructors from the engineering extension department of Iowa State College. These classes were conducted for evening, part-time,and all-day teachers of vocational trade and industrial education. The courses are organized for the purpose of offering to trade and industrial teachers additional training in trade analysis, teaching methods, supervised teaching, and the organization of vocational education programs.

Trade and Industrial Education Statistics

1926-27

Kinds of Schools	Number of cities having work	Number of Classes	Enrollment
Evening trade and industrial	29	111	2,148*
Part-time trade extension	7	13	291
Part-time general continuation	11	28	986
Day trade and industrial	6	14	279
Teacher training	15	20	168

*Includes enrollment in foremanship training classes.

1927-28

Kinds of Schools	Number of cities having work	Number of Classes	Enrollment
Evening trade and industrial	29	118	1,975*
Part-time trade extension	7	14	310
Part-time general continuation	11	38	953
Day trade and industrial	6	18	347
Teacher training	8	20	305

*Includes enrollment in foremanship training classes.

Homemaking Education

Vocational homemaking education is intended to serve three different groups of people: girls in high school, girls between the ages of 14 and 18 who are employed for part of the day, and adult women.

In Iowa the day school program in high schools has been developed more extensively than the other types of homemaking education. In 1926-27, ten additional schools were approved for the work, making a total of forty-nine. Two centers discontinued the work in 1927-28 because of difficulty in scheduling classes. Twelve schools have been under the supervision of the state department with the ultimate objective of becoming vocational schools whenever funds are available. From over the state numerous inquiries come to the state office from schools interested in putting on the vocational program when they can receive reimbursement.

Homemaking education in part-time classes has been offered only in connection with the continuation schools of the trade and industrial department. Girls in these classes receive instruction in homemaking as one of the subjects intended to increase their civic and vocational intelligence. Extensive organization of adult classes has not been possible because of the extreme lack of funds.

Day Schools

Homemaking classes in high schools are organized upon the basis of training present home helpers and future homemakers. After analyzing the needs of the girls, instruction is given in foods, clothing, home management, personal health and hygiene, child care and training, family and social relationships, and science and art applied to the home. Class work is carried into the home by means of home projects which are planned, carried on, and reported upon by the students with the approval and supervision of the mother and the homemaking teacher. Typical projects are: planning and packing school lunches, taking the responsibility for the family mending and darning, marketing for the family for two weeks, planning and preparing breakfasts or suppers for a week.

Nineteen school have home economics clubs which sponsor a variety of vocational interests. Five of these clubs are affiliated with state and national associations. Most of them, in appreciation of her influence on the homes of today, are named for a pioneer homemaker in the community.

Evening Schools

Evening schools and classes may be organized for any group

over 16 years of age interested in specific training to benefit them in their daily occupation of homemaking. Classes are organized in a series of short units, the course of study being adapted to local conditions and the special needs of the class members. During the last two years, a class in home decoration and one in homemaking problems have been reimbursed from homemaking funds. This is the type of work that will be developed in the future.

The homemaking supervisor has also supervised the evening classes in sewing, cooking, and millinery conducted in several different cities under the direction of the trade and industrial division.

Supervision

The homemaking supervisor's duties include improvement of teachers in service, promotion of new work, and inspection of work. Improving teachers in service has been the principal objective of the supervisor. Individual visits to each school for the purpose of helping teachers with their problems, sending out bulletins and helps with courses of study, and conducting district conferences for homemaking instructors have been the channels for directing this work.

The district conferences, begun for the first time in 1927-28, replaced the state conference formerly held at Iowa State College. Teachers in the field brought in their problems for discussion; objectives for the year were formulated; and a faculty member from Iowa State College conducted a demonstration class or round table discussion on methods of teaching. This type of conference is being continued.

Teacher Training

Teachers in vocational schools must be graduates of a four year course in vocational home economics that is equivalent to the course offered at Iowa State College, the approved teacher training institution. Their training includes residence in a home management house for six weeks, observation and assistance in the nursery school, special work in teaching related science and art, and six weeks of supervised teaching. In 1926-27, 101 students completed the course qualifying them as vocational teachers; in 1927-28 there were 103 graduates. Centers for student teaching have been maintained at Huxley, Kelley, Napier, and the Ames high school and junior high schools.

Homemaking Education Statistics

Year	Day Schools		Evening Schools	
	Number	Enrollment	Number	Enrollment
1926-1927	49	1,167	2	33
1927-1928	47	1,032	2	47

For the list of all schools offering vocational education in homemaking, see Table X.

Vocational Education Financial Report of the State Board for Vocational Education for the Fiscal Year Ending June 30, 1927

Amount available for year	State Funds	Federal Funds
For administrative purposes	$ 9,360.00	*
For reimbursement purposes:		
Agricultural education		$ 89,207.52
Trade and Industrial and Home Economics		48,756.39
Teacher training for maintenance of teacher training and supervision		22,836.05
Total	$ 9,360.00	$160,799.96

Expenditures	State Funds	Federal Funds
Administrative		
Salaries	$ 6,860.00	$ 4,700.00
Travel	1,698.94	1,271.54
Supplies and Communication	261.03	249.56
Printing	331.61	331.57
Total administrative expense	$ 9,151.58	$ 6,552.67†
Reimbursement of school districts for		
Agricultural education		$ 85,476.86
Trade and Industrial education		39,005.11
Home Economics education		9,751.28
Teacher training: agriculture, trades and industries, and home economics		16,283.38
Total reimbursement		$150,516.63‡
Total expenditures, administrative and reimbursement purposes	$ 9,151.58	$157,069.30

Vocational Education Financial Report of The State Board for Vocational Education for the Fiscal Year Ending June 30, 1928

Amount available for year	State Funds	Federal Funds
For administrative purposes	$ 9,360.00	*
For reimbursement purposes:		
Agricultural education		$ 89,207.52
Trade and Industrial and Home Economics		48,756.39

*Federal teacher training funds are used to match state funds for state supervision expense.
†From federal teacher training fund
‡Matched by local funds.

Teacher training for maintenance of teacher training and supervision		22,836.66
Total	$ 9,360.00	$160,799.96

Expenditures

	State Funds	Federal Funds
Administrative		
Salaries	$ 6,553.33	$ 4,393.29
Travel	1,414.21	1,099.81
Supplies and Communication	216.71	201.20
Printing	323.00	322.96
Total administrative expense	$ 8,507.25	$ 6,017.26†
Reimbursement of school districts for		
Agricultural education		$ 80,328.56
Trade and Industrial education		38,178.94
Home Economics education		9,751.25
Teacher training: agriculture, trades and industries, and home economics		16,818.79
Total reimbursement		$145,077.57‡
Total expenditures, administrative and reimbursement purposes	$ 8,507.25	$151,094.83

*Federal teacher training funds are used to match state funds for state supervision expense.
†Federal teacher training funds.
‡Matched by local funds.

REHABILITATION DIVISION

The Board for Vocational Education is also in charge of the rehabilitation division, the details being delegated to the director of rehabilitation and two assistants. Since former reports have introduced the work of this department, the philosophy and technic of this service are not recapitulated in this report. Those interested in the details may secure the recent bulletin covering the regulations and the procedures as well as the federal and state laws involved.

This service is a joint enterprise between the federal and state government in an effort to prepare any disabled persons to take their places with normal persons as self-respecting and self-supporting citizens. The problem is entirely one of assisting each individual to adjust his life and prepare himself for employment suited to his physical or other limitations. This of course involves his mental ability, his financial circumstances, and most of all his ambition and will to master his adverse circumstances. The function of the rehabilitation service is to help each individual overcome his handicap in so far as is possible under the limitations imposed by the regulations and by the individual himself.

It will be seen that the service is largely individual and limited by the number of personal field representatives provided. The service is effective only after repeated visits of inspiration and advice as well as after adjustment of conditions. After a training program is well started it needs to be frequently checked up and adjustments made as conditions are found. Otherwise misunderstanding and discouragement and sometimes failure result even in a carefully planned program.

The service covers the entire state. With only two field assistants it is difficult to give individuals scattered over such a wide area as much personal attention as the nature of the work demands. From experience it is evident that actual economy in the expenditure of funds would be effected if more field workers were provided. Specialized training is expensive but close follow-up shortens the training period as well as adds materially to the efficiency of the process. Securing employment for disabled persons however well prepared, is tedious and difficult in times of general unemployment. Each step in each case is time consuming; the number of cases that can be handled by an agent in a year is limited to the number of field agents. While a number of disabled persons in and near Des Moines are able to come to the office, the majority must be seen in their homes or at their places of training, whether they happen to be in Le Mars or Keokuk. There is no possibility of group supervision.

Statistical Report

It is difficult to evaluate service of this nature in terms of statistics, but the following tabulations will furnish an idea of the scope of the work.

During the biennium 359 new cases have received attention. There are always a large number in hopeless situations who appeal to the division for aid under the mistaken impression that it is a form of public relief, or that the division can secure employment for them. There are also individuals who start the program in good faith but fail for one reason or another to measure up to their opportunity. It is in such cases that the necessity for frequent follow-up work becomes necessary.

There are no donations to report. Every case carried to successful completion represents a private outlay on the part of the individual or his supporters to an amount equal and often greater than the cost to joint rehabilitation funds. The administration of this private expense is not undertaken by this division.

A list of the training agencies used during the biennium is also made a part of this report.

Future Need

As of the present date there is a live roll of 419 cases and a record of 2,386 disabled persons. This is a small proportion of the disabled in the state. The toll of disease, of industry, of public accidents resulting in maimed and broken bodies will increase with the speed of advancing civilization. More effort rather than less must be made to reduce the economic loss as well as to help relieve the human unhappiness involved. A very conservative estimate would place the probable increase of disabled persons in Iowa at 1,600 annually. The need for such a service is obvious. In forty-one states of the Union it has been recognized as a government responsibility during the past seven years. It should command the attention of every citizen truly interested in the welfare and prosperity of the state.

Vocational Rehabilitation Financial Report of the State Board for Vocational Education for the Fiscal Year Ending June 30, 1927

Amount available for year		
State funds	$ 22,722.11	
Federal funds	22,834.83	
Total	$ 47,556.94	$ 47,556.94
Amount expended during year		
State funds	$ 22,098.33	
Federal funds	19,133.18	
Total	$ 41,231.51	$ 41,231.51
Classification of expenditures from all funds (state and federal) for year		
1. Administrative		$ 14,389.08
(a) Salaries of supervisors, director, agents	$ 9,052.50	
(b) Salaries of other employees, clerks, stenographers	2,699.99	
(c) Travel	2,119.74	
(d) Communication	272.52	
(e) Printing	171.87	
(f) Supplies	70.46	
(g) Other administrative expense	2.00	
2. For tuition		$ 18,975.63
(a) Educational institutions	$ 17,592.74	
(b) Industrial and commercial establishments	510.00	
(c) Tutors	461.45	
(d) Correspondence schools	411.44	
3. For instructional supplies		$ 4,808.50
4. Other expenditures covered by the Federal Civilian Vocational Rehabilitation Act		$ 2,857.64
(a) Artificial appliances	$ 2,835.00	
(b) Medical examination	15.00	

(c) Travel of Trainee	7.64	
5. Total of 1, 2, 3, 4		$ 41,030.85
6. Expenditures not covered by the Federal Civilian Vocational Rehabilitation Act		200.66
(a) Permanent equipment	200.66	
Total expenditures		$ 41,231.51*

*Expenditures for all purposes other than salaries are made with state funds. Federal funds are then used to reimburse state fund account.

Vocational Rehabilitation Financial Report of the State Board for Vocational Education for the Fiscal Year Ending June 30, 1928

Amount available for year		
State funds	$ 22,836.45	
Federal funds	22,836.05	
Total	$ 45,672.50	$ 45,672.50
Amount expended during year		
State funds	$ 18,913.32	
Federal funds	18,832.50	
Total	$ 37,745.82	37,745.82
Classification of expenditures from all funds (state and federal) for year		
1. Administrative		15,621.79
(a) Salaries of supervisors, director, agents	$ 8,965.00	
(b) Salaries of other employees, clerks, stenographers, etc.	2,700.00	
(c) Travel	3,115.75	
(d) Communication	298.33	
(e) Printing	411.39	
(f) Supplies	122.32	
(g) Other administrative expenses	9.00	
2. For Tuition		$ 14,485.50
(a) Educational institutions	$ 12,639.02	
(b) Industrial and commercial establishments	741.33	
(c) Tutors	554.50	
(d) Correspondence schools	550.65	
3. For instructional supplies		$ 3,572.81
4. Other expenditures covered by the Federal Civilian Vocational Rehabilitation Act.		$ 3,991.07
(a) Artificial appliances	$ 3,869.37	
(b) Medical examination	31.50	
(c) Travel of Trainee	90.20	
5. Total of 1, 2, 3, 4		$ 37,671.17
6. Expenditures not covered by the Federal Civilian Vocational Rehabilitation Act.		74.65
(a) Permanent equipment	$ 74.65	
Total expenditures		$ 37,745.82*

*Expenditures for all purposes other than salaries are made with state funds. Federal funds are then used to reimburse state fund account.

REHABILITATION CASE REPORT. BIENNIUM 1926-28.

	Beginning July 1, 1926	Ending June 30, 1928
Registered only	243	52
In process	48	97
In School Training	223	103
In Employment Training	5	4
Followed after Placement	13	37
Total Registered	532	293
Preliminary Cases	103	126
Total Active Cases	635	419

Closed During Biennium:		
Registered	360	
Preliminary	215	
Total Closures		575
Total of Live Roll & Closures During Biennium		994
Closures Prior to July 1, 1926		1,392
Total Cases on Record		2,386

New Cases added during Biennium: 359

Closed as Rehabilitated During Biennium:		
Year ending June 30, 1927	41	
Year ending June 30, 1928	61	
Total	102	

CLASSIFICATION OF CASES REHABILITATED

Biennium 1926-28

Total number Rehabilitated: 102

SEX

Male	83.3%
Female	16.7%

AGE

Under 21	32.3%
Ages 21-30	39.2%
Over 30	28.5%

ORIGIN OF DISABILITY

Employment and public accidents	50 %
Disease and congenital	50 %

NATURE OF DISABILITY

Hands and arms	18.6%
Feet and legs	54.8%
Other	26.6%

PREVIOUS SCHOOLING

Grades 1-6	6.8%
Grades 7-9	37.3%
Grades 10-12	32.4%
Other	23.5%

METHOD OF REHABILITATION

After training for employment	78.4%
By job restoration	21.6%

TRAINING AGENCIES

Biennium 1926-28

American Institute, Victoria Hotel, Des Moines, Iowa.
Berger Franson Shoe Repair Shop, 517 E. 6th St., Des Moines, Iowa.
Boyles Iowa Business College, Council Bluffs, Iowa.
Brown's Business College, Davenport, Iowa.
Burton, Miss Lillian, 108 E. Summit Ave., Shenandoah, Iowa.
Capital City Commercial College, Des Moines, Iowa.
Cedar Rapids Business College, Cedar Rapids, Iowa.
Central College, Pella, Iowa.
Central Iowa Business College, Marshalltown, Iowa.
Christianson, Mrs. J. F., 309 3rd Ave., Charles City, Iowa.
Clinton Business College, Clinton, Iowa.
Corn Belt Business College, Waterloo, Iowa.
Cornell College, Mt. Vernon, Iowa.
Cox, Mrs. Florence, Oakdale, Iowa.
Des Moines School of Lip Reading, Des Moines, Iowa.
Des Moines University, Des Moines, Iowa.
Farmers' Union, R. U. L. Bldg., Des Moines, Iowa.
Ft. Madison Business College, Ft. Madison, Iowa.
Gates Business College, Waterloo, Iowa.
Hamilton's University of Commerce, Mason City, Iowa.
International Correspondence Schools, Scranton, Pa.
Iowa Business University, Centerville, Iowa.
Iowa Success School, Ottumwa, Iowa.
Iowa State College, Ames, Iowa.
Iowa State Teachers College, Cedar Falls, Iowa.
Junior College, Mason City, Iowa.
La Salle Extension University, Chicago, Illinois.
Meyer-Both Co., Chicago, Illinois.
Mengert, Mrs. Ida G., 325 Summit Ave., Iowa City, Iowa.
Oblinger, Miss Ruby, Oakdale, Iowa.
Perry, Miss Vera L., Lehigh, Iowa.
Roettmer, Miss Sophia, Oakdale, Iowa.
Simpson College, Indianola, Iowa.
Stenberg, H. S., 1538 W. 9th St., Des Moines, Iowa.
University of Commerce, Des Moines, Iowa.
University of Dubuque, Dubuque, Iowa.
University of Iowa, Iowa City, Iowa.
Upper Iowa University, Fayette, Iowa.
Western Union College, Le Mars, Iowa.
Winn, Miss Helen, c/o Fairfield High School, Fairfield, Iowa.

RECOMMENDATIONS

DEPARTMENT NEEDS

In no department of government has greater economy been practiced than in the department of public instruction. The working program of the office has been reorganized to produce greater efficiency; the staff has been set to work attending to the educational business of the state. The entire organization is working to the limits of its capacity. Full use is being made of all the facilities provided by the legislature.

The provision for the needs is not commensurate with the magnitude of the task assigned the department. If more work is to

be undertaken and the new demands for service constantly being made by the people of the state are to be met, an increased inspectional and clerical staff is necessary. No other state with an equal number of schools operates with as limited administrative facilities. This is also true in the vocational department. Specific reference has already been made to the need of a supervisor for the public junior colleges.

The second obvious need is for a modest allowance with which to continue the work of preparing and printing the course of study manuals so badly needed by the schools. Although a very creditable elementary manual was prepared at practically no cost to the state except for printing, it should be possible to revise this manual and carry the curricular project through the high school in a continuous course of study program.

CONFERENCE OF COUNTY SUPERINTENDENTS

Three times during the biennium has the majority of the county superintendents attended at their own expense conferences called by the superintendent of public instruction. These conferences were devoted to the program of improving the value and efficiency of our schools through better supervision of instruction. Their genuine interest in this program should be recognized by the state to the extent of allowing their traveling funds to be used for defraying the actual and necessary expenses to at least one conference each year called by the superintendent of public instruction for the consideration of pertinent school problems.

SIMPLIFICATION OF SCHOOL LAWS

There are still a few inconsistencies and obscurities in the school laws needing legislative attention. For example, Section 4133 and Section 4135 should be harmonized. Section 4291 and Section 4411 need recodification to make the part-time school statute inapplicable to high school graduates who come within the age limit for the part-time schools. Section 4317 should be clarified in such a way as to show the fund for which money collected for certain purposes belongs. The whole chapter on school elections should be recodified in an effort to simplify its provisions and to provide a more definite procedure in certain circumstances.

Section 4238 should be amended in such a way as to remove the $200 limit per building. Section 4238 should be amended to eliminate the March financial report, since the law now requires a complete report at the end of the fiscal year in July.

RURAL SCHOOL SURVEY

It is further recommended that a commission be authorized to study the needs of the public school system with special reference to rural school support. The findings of a scientific study of the actual needs and conditions of the schools should reveal not only the acuteness of the finance situation in rural schools but also constitute the basis for a comprehensive program of education in this state.

PART II: STATISTICS

TABLE I—STANDARD RURAL SCHOOLS

1927-1928

County	No. of Schools	County	No. of Schools
Adair	18	Jasper	55
Adams	7	Jefferson	25
Allamakee	25	Johnson	28
Appanoose	6	Jones	16
Audubon	12	Keokuk	3
Benton	17	Kossuth	34
Black Hawk	10	Lee	18
Boone	22	Linn	22
Bremer	25	Louisa	4
Buchanan	17	Lucas	10
Buena Vista	6	Lyon	28
Butler	23	Madison	21
Calhoun	20	Mahaska	20
Carroll	10	Marion	13
Cass	12	Marshall	6
Cedar	21	Mills	24
Cerro Gordo	39	Mitchell	15
Cherokee	16	Monona	7
Chickasaw	43	Monroe	5
Clarke	1	Montgomery	9
Clay	6	Muscatine	21
Clayton	24	O'Brien	37
Clinton	30	Osceola	21
Crawford	52	Page	16
Dallas	13	Palo Alto	34
Davis	4	Plymouth	38
Decatur	15	Pocahontas	2
Delaware	23	Polk	19
Des Moines	6	Pottawattamie	69
Dickinson	9	Poweshiek	22
Dubuque	8	Ringgold	11
Emmet	21	Sac	24
Fayette	7	Scott	34
Floyd	20	Shelby	15
Franklin	13	Sioux	31
Fremont	15	Story	20
Greene	24	Tama	13
Grundy	20	Taylor	41
Guthrie	30	Union	8
Hamilton	23	Van Buren	8
Hancock	24	Wapello	15
Hardin	23	Warren	26
Harrison	18	Washington	23
Henry	7	Wayne	13
Howard	20	Webster	28
Humboldt	23	Winnebago	27
Ida	11	Winneshiek	31
Iowa	37	Woodbury	37
Jackson	10	Worth	46
		Wright	22

TABLE II—CONSOLIDATED SCHOOLS

School Year Ending June 30, 1928

Total number of consolidated schools June 30, 1928	386
Total number of men teachers employed not including superintendents	421

Total number of women teachers employed					2,516
Number of pupils enrolled in grades					
Rural	Boys	17,632	Girls	16,314	
Town	Boys	7,799	Girls	7,499	
Total					49,244
Number of pupils enrolled in high school					
Rural	Boys	6,344	Girls	7,385	
Town	Boys	2,704	Girls	3,080	
Total					19,513
Total number of pupils enrolled in consolidated schools					68,757
Tuition pupils in consolidated schools					
Boys 2,770 Girls 2,926					
Total					5,696
Number of pupils between 5 and 21 in consolidated schools					
Rural	Boys	25,897	Girls	24,807	
Town	Boys	14,523	Girls	14,425	
Total					79,652
Total number transported at public expense					47,286
Total cost of transportation					$1,817,836.53
Average cost per pupil based on enrollment					$38.44
Average salary of men teachers per month in 367 schools not including superintendents					$159.50
Average salary of women teachers per month in 367 schools					$116.89
Total levy in general fund					$7,408,068.71
Total levy in schoolhouse fund					$1,743,410.36
Total bonded indebtedness for 386 schools					$18,625,755.60
Average mill levy in 386 consolidated schools					60.26

TABLE III—CONSOLIDATED SCHOOLS

Approved for Tuition and State Aid
351 Schools

High School	County	No. of years approved
Ainsworth	Washington	4
Albert City	Buena Vista	4
Albion	Marshall	4
Alburnett	Linn	4
Alexander	Franklin	4
Alleman	Polk	4
Alpha	Fayette	4
Alta	Buena Vista	4
Anderson	Fremont	4
Ankeny	Polk	4
Aplington	Butler	4
Archer	O'Brien	4
Argyle	Lee	4
Arispe	Union	4
Armstrong	Emmet	4
Arnolds Park	Dickinson	4
Attica	Marion	4
Barnes City	Mahaska	4
Bartlett	Fremont	4
Bayard	Guthrie	4
Beaconsfield	Ringgold	4
Beaman	Grundy	4
Beaver	Boone	4
Beebeetown (Logan)	Harrison	4
Beech	Warren	4
Blairsburg	Hamilton	4
Blencoe	Monona	4
Bondurant	Polk	4

High School	County	No. of years approved
Boxholm	Boone	4
Bradgate	Humboldt	4
Brandon	Buchanan	4
Bremer-Fayette (Oran)	Fayette	4
Bronson	Woodbury	4
Brooke Twp. (Peterson)	Buena Vista	4
Buck Creek (Hopkinton)	Delaware	4
Buffalo (Titonka)	Kossuth	4
Burnside	Webster	4
Bussey	Marion	4
Calamus	Clinton	4
Cambria	Wayne	4
Carpenter	Mitchell	4
Carrollton (Dedham)	Carroll	2
Carson	Pottawattamie	4
Castana	Monona	4
Cedar	Mahaska	4
Chapin	Franklin	4
Clarence	Cedar	4
Cleghorn	Cherokee	4
Clemons	Marshall	4
Climbing Hill	Woodbury	4
Clinton Twp. (Redding)	Ringgold	4
Coburg	Montgomery	4
Coin	Page	4
College Springs	Page	4
Collins	Story	4
Colo	Story	4
Colwell	Floyd	4
Conrad	Grundy	4
Conway	Taylor	4
Corwith	Hancock	4
Cosgrove (Oxford)	Johnson	4
Cotter	Louisa	4
Crawfordsville	Washington	4
Crystal Lake	Hancock	4
Cushing	Woodbury	4
Cylinder	Palo Alto	4
Dallas	Marion	4
Dana	Greene	4
Dawson	Dallas	4
Delaware Twp. (Nemaha)	Sac	4
Delhi	Delaware	4
Delmar	Clinton	4
Delphos	Ringgold	4
Des Moines Twp. (Rolfe)	Pocahontas	4
De Soto	Dallas	4
Dike	Grundy	4
Dinsdale	Tama	4
Dolliver	Emmet	4
Douds-Leando (Douds)	Van Buren	4
Dow City	Crawford	4
Dumont	Butler	4
Dunbar	Marshall	4
Dundee	Delaware	4
Dunkerton	Black Hawk	4
Dysart	Tama	4
Earlville	Delaware	4
Early	Sac	4
Elkhart	Polk	4

High School	County	No. of years approved
Elliott	Montgomery	4
Ellsworth	Hamilton	4
Elvira (Clinton)	Clinton	4
Elwood	Clinton	4
Emmet Twp. (Estherville)	Emmet	4
Everly	Clay	4
Excelsior Twp. (Lake Park)	Dickinson	4
Fairview (Alta)	Buena Vista	4
Farragut	Fremont	4
Farrar	Polk	4
Fayette	Fayette	4
Ferguson	Marshall	4
Fernald	Story	4
Fertile	Worth	4
Finchford (Janesville)	Black Hawk	4
Floyd	Floyd	4
Franklin Twp. (Cooper)	Greene	4
Galva	Ida	4
Garfield Twp. (Webb)	Clay	4
Gaza	O'Brien	4
Geneseo Twp. (Buckingham)	Tama	4
Geneva	Franklin	4
Gilbert	Story	4
Gillett Grove	Clay	4
Gilman	Marshall	4
Glidden	Carroll	4
Goose Lake	Clinton	4
Gowrie	Webster	4
Grand Meadow (Washta)	Cherokee	4
Grand View	Louisa	4
Grant Twp. (Ledyard)	Kossuth	4
Gray	Audubon	4
Greeley	Delaware	4
Greenville	Clay	4
Guernsey	Poweshiek	4
Halfa	Emmet	4
Hanlontown	Worth	4
Hansell	Franklin	4
Harcourt	Webster	4
Harris	Osceola	4
Hartford	Warren	4
Hartwick	Poweshiek	4
Havelock	Pocahontas	4
Hayes Twp. (Storm Lake)	Buena Vista	4
Hayfield	Hancock	4
Hedrick	Keokuk	4
Henderson	Mills	4
Highview (Linn Grove)	Buena Vista	4
Hilton (Conroy)	Iowa	4
Holly Springs (Hornick)	Woodbury	4
Hornick	Woodbury	4
Hudson	Black Hawk	4
Huron (Oakville)	Des Moines	4
Huxley	Story	4
Irwin	Shelby	4
Jamaica	Guthrie	4
Janesville	Bremer	4
Jesup	Buchanan	4
Johnson Twp. (Barnum)	Webster	4
Johnston	Polk	4

High School	County	No. of years approved
Jolley	Calhoun	4
Jordan	Boone	4
Jubilee (LaPorte City)	Black Hawk	2
Kelley	Story	4
Kinross	Keokuk	4
Kirkman	Shelby	4
Lacey	Mahaska	4
Lake Center (Dickens)	Clay	4
La Moille	Marshall	4
Lamont	Buchanan	4
Lanyon	Webster	4
Larabee	Cherokee	4
Laurel	Marshall	4
Laurens	Pocahontas	4
Lawton	Woodbury	4
Ledyard	Kossuth	4
LeGrand	Marshall	4
LeRoy	Decatur	4
Letts	Louisa	4
Liberty Center	Warren	4
Liberty Twp. (Clemons)	Marshall	4
Liberty Twp. (Merrill)	Plymouth	4
Lincoln-Lee (Albert City)	Buena Vista	4
Lincoln Twp. (Zearing)	Story	4
Linn Grove	Buena Vista	4
Liscomb	Marshall	4
Little Cedar	Mitchell	4
Lloyd Twp. (Terrill)	Dickinson	4
Luana	Clayton	4
Luther	Boone	4
Luton	Woodbury	4
McCallsburg	Story	4
Macedonia	Pottawattamie	4
Macksburg	Madison	4
Magnolia	Harrison	4
Mallard	Palo Alto	4
Maloy	Ringgold	4
Marathon	Buena Vista	4
Marble Rock	Floyd	4
Martelle	Jones	4
Martensdale	Warren	4
Maxwell	Story	4
Maynard	Fayette	4
Mechanicsville	Cedar	4
Melbourne	Marshall	4
Melvin	Osceola	4
Menlo	Guthrie	4
Meriden	Cherokee	4
Meservey	Cerro Gordo	4
Miles	Jackson	4
Milford Twp. (Nevada)	Story	4
Millersburg	Iowa	4
Mitchell	Mitchell	3
Modale	Harrison	4
Mondamin	Harrison	4
Moneta	O'Brien	4
Monmouth	Jackson	4
Moorland	Webster	4
Morley	Jones	4
Morning Sun	Louisa	4

High School	County	No. of years approved
Mount Union	Henry	4
Napier (Ames)	Boone	4
Nevin (Nevinville)	Adams	4
New Albin	Allamakee	4
New Aurelia (Aurelia)	Cherokee	4
Newburg	Jasper	4
Newhall	Benton	4
New Hartford	Butler	4
New London	Henry	4
New Newkirk (Hospers)	Sioux	4
New Providence	Hardin	4
New Virginia	Warren	4
Nodaway	Adams	4
North Grant (Nevada)	Story	2
Norwalk	Warren	4
Norway	Benton	4
Norwood (Lucas)	Lucas	4
Oakville	Louisa	4
Okoboji Twp. (Milford)	Dickinson	4
Olds	Henry	4
Ollie	Keokuk	4
Oneida	Delaware	4
Orange Twp. (Waterloo)	Black Hawk	4
Orchard	Mitchell	4
Orient	Adair	4
Otranto	Mitchell	4
Ottosen	Humboldt	4
Owasa	Hardin	4
Packwood	Jefferson	4
Palo	Linn	4
Parnell	Iowa	4
Paton	Greene	4
Patterson	Madison	4
Peterson	Clay	4
Pierson	Woodbury	4
Pilot Mound	Boone	4
Pisgah	Harrison	4
Pleasant Lawn (Mt. Pleasant)	Henry	4
Pleasant Plain	Washington	4
Pleasantville	Marion	4
Plover	Pocahontas	4
Plymouth	Cerro Gordo	4
Prescott	Adams	4
Providence Twp. (Sulphur Springs)	Buena Vista	4
Quasqueton	Buchanan	4
Quimby	Cherokee	4
Randalia	Fayette	4
Randall	Hamilton	4
Randolph	Fremont	4
Rembrandt	Buena Vista	4
Rhodes	Marshall	4
Richland Twp. (Orient)	Adair	4
Rinard	Calhoun	4
Riverton	Fremont	4
Rodman	Palo Alto	4
Roland	Story	4
Rossie	Clay	4
Rowan	Wright	4
Rowley	Buchanan	4
Rudd	Floyd	4

High School	County	No. of years approved
Runnells	Polk	4
St. Charles	Madison	4
St. Mary's	Warren	4
Salix	Woodbury	4
Scranton	Greene	4
Searsboro	Poweshiek	4
Selma	Van Buren	4
Seneca Twp. (Fenton)	Kossuth	4
Sergeant Bluff	Woodbury	4
Sewal	Wayne	4
Shannon City	Union	4
Shelby	Shelby	4
Sheldahl	Polk	4
Shellsburg	Benton	4
Shipley	Story	4
Silver Lake Twp. (Ayrshire)	Palo Alto	4
Sioux Rapids	Buena Vista	4
Sloan	Woodbury	4
Smithland	Woodbury	4
Somers	Calhoun	4
Sperry	Des Moines	4
Springdale	Cedar	4
Spring Hill	Warren	4
Springville	Linn	4
Stanhope	Hamilton	4
Stanley	Fayette	4
Stanwood	Cedar	4
State Center	Marshall	4
Steamboat Rock	Hardin	4
Stennett	Montgomery	4
Strahan	Mills	4
Superior	Dickinson	4
Superior Twp. (Spirit Lake)	Dickinson	4
Sutherland	O'Brien	4
Swaledale	Cerro Gordo	4
Swan Lake (Maple Hill)	Emmet	4
Swea City	Kossuth	4
Tennant	Shelby	4
Thayer	Union	4
Thornburg	Keokuk	4
Thornton	Cerro Gordo	4
Thurman	Fremont	4
Tracy	Marion	4
Treynor	Pottawattamie	4
Troy	Davis	4
Truesdale	Buena Vista	4
Truro	Madison	4
Udell	Appanoose	4
Underwood	Pottawattamie	4
Union	Hardin	4
Union Twp. (Le Mars)	Plymouth	4
Van Cleve	Marshall	4
Van Meter	Dallas	4
Varina	Pocahontas	4
Ventura	Cerro Gordo	4
Vernon Twp. (Renwick)	Humboldt	4
Viola	Linn	4
Viola Twp. (Ross)	Audubon	4
Wales-Lincoln (Emerson)	Montgomery	4
Walford	Benton	4

High School	County	No. of years approved
Wapello	Louisa	4
Ware	Pocahontas	4
Washington Twp. (Minburn)	Dallas	4
Washington Twp. (Rippey)	Greene	4
Washta	Cherokee	4
Waterville	Allamakee	4
Waukee	Dallas	4
Webb	Clay	4
Webster	Keokuk	4
Welton	Clinton	4
West Bend	Palo Alto	4
West Branch	Cedar	4
West Chester	Washington	4
Westfield	Plymouth	4
West Side	Crawford	4
White Oak Twp. (Cambridge)	Polk	4
Whiting	Monona	4
Whitten	Hardin	4
Wiota	Cass	4
Wyman	Louisa	4
Yarmouth	Des Moines	4
Zion (Orient)	Adair	4

CONSOLIDATED SCHOOLS WITH NORMAL TRAINING DEPARTMENT

24 Schools

High School	County	No. of years approved
Buffalo Center	Winnebago	4
Colesburg	Delaware	4
Dayton	Webster	4
Earlham	Madison	4
Eldora	Hardin	4
Garden Grove	Decatur	4
Grand Junction	Greene	4
Lewis	Cass	4
Lohrville	Calhoun	4
Lytton	Sac	4
Mapleton	Monona	4
Mediapolis	Des Moines	4
Milford	Dickinson	4
Mingo	Jasper	4
Montezuma	Poweshiek	4
Newell	Buena Vista	4
Redfield	Dallas	4
Reinbeck	Grundy	4
Shell Rock	Butler	4
Sidney	Fremont	4
Spirit Lake	Dickinson	4
Tabor	Fremont	4
Tipton	Cedar	4
Winfield	Henry	4

CONSOLIDATED SCHOOLS APPROVED FOR TUITION ONLY

6 Schools

High School	County	No. of years approved
Cromwell	Union	4
Gibson	Keokuk	4
Linden	Dallas	4
Olin	Jones	4
Troy Mills	Linn	2
Wayland	Henry	4

TABLE IV—NORMAL TRAINING HIGH SCHOOLS IN IOWA

Year July 1, 1926 to June 30, 1927

Number normal training high schools in Iowa	207
Number students enrolled in normal training course	5,287
Number normal training certificates issued from July 1926 examination	1,352
Number normal training certificates issued from January 1927 examination	150
Number normal training certificates issued from May 1927 examination	895
Number of birthday certificates issued during year	672
Total normal training certificates issued during year	2,069

Year July 1, 1927 to June 30, 1928

Number normal training high schools in Iowa	202
Number of students enrolled in normal training course	4,200
Number normal training certificates issued from the July 1927 examination	358
Number normal training certificates issued from the January 1928 examination	79
Number normal training certificates issued from the May 1928 examination	905
Number birthday certificates issued during year	625
Total normal training certificates issued during year	1,967
Normal training teachers in rural schools	4,111
Number rural teaching positions in state	9,703

TABLE V—NORMAL TRAINING HIGH SCHOOLS

*Indicates Consolidated School.

High School	County	No. of years approved
Adair	Adair	4
Adel	Dallas	4
Afton	Union	4
Albia	Monroe	4
Algona	Kossuth	4
Allerton	Wayne	4
Anamosa	Jones	4
Atlantic	Cass	4
Audubon	Audubon	4
Avoca	Pottawattamie	4
Bedford	Taylor	4
Belle Plaine	Benton	4
Bellevue	Jackson	4
Belmond	Wright	4
Blockton	Taylor	4
Bloomfield	Davis	4
Boone	Boone	4
Brighton	Washington	4
Britt	Hancock	4
Brooklyn	Poweshiek	4
*Buffalo Center	Winnebago	4
Carroll	Carroll	4
Centerville	Appanoose	4
Central City	Linn	4
Chariton	Lucas	4
Charles City	Floyd	4
Charter Oak	Crawford	4
Cherokee	Cherokee	4
Cincinnati	Appanoose	4
Clarinda	Page	4
Clarion	Wright	4

High School	County	No. of years approved
Clearfield	Taylor	4
Clear Lake	Cerro Gordo	4
Clinton	Clinton	4
*Colesburg	Delaware	4
Colfax	Jasper	4
Coon Rapids	Carroll	4
Corning	Adams	4
Correctionville	Woodbury	4
Corydon	Wayne	4
Council Bluffs (2 schools)	Pottawattamie	4
Cresco	Howard	4
Creston	Union	4
Dallas Center	Dallas	4
Davenport	Scott	4
*Dayton	Webster	4
Decorah	Winneshiek	4
Denison	Crawford	4
DeWitt	Clinton	4
Dexter	Dallas	4
Dubuque	Dubuque	4
Eagle Grove	Wright	4
*Earlham	Madison	4
Eddyville	Wapello	4
*Eldora	Hardin	4
Elkader	Clayton	4
Emmetsburg	Palo Alto	4
Estherville	Emmet	4
Exira	Audubon	4
Fairfield	Jefferson	4
Farmington	Van Buren	4
Fonda	Pocahontas	4
Fontanelle	Adair	4
Forest City	Winnebago	4
Fort Madison	Lee	4
*Garden Grove	Decatur	4
Garner	Hancock	4
Glenwood	Mills	4
*Grand Junction	Greene	4
Greene	Butler	4
Greenfield	Adair	4
Grinnell	Poweshiek	4
Griswold	Cass	4
Grundy Center	Grundy	4
Guthrie Center	Guthrie	4
Guttenberg	Clayton	4
Hamburg	Fremont	4
Hampton	Franklin	4
Harlan	Shelby	4
Hartley	O'Brien	4
Hawarden	Sioux	4
Humboldt	Humboldt	4
Ida Grove	Ida	4
Independence	Buchanan	4
Indianola	Warren	4
Inwood	Lyon	4
Iowa City	Johnson	4
Iowa Falls	Hardin	4
Jefferson	Greene	4
Keosauqua	Van Buren	4
Knoxville	Marion	4

High School	County	No. of years approved
Lake City	Calhoun	4
Lake Mills	Winnebago	4
Lansing	Allamakee	4
Lamoni	Decatur	4
La Porte City	Black Hawk	4
Le Mars	Plymouth	4
Lenox	Taylor	4
Leon	Decatur	4
*Lewis	Cass	4
Logan	Harrison	4
*Lohrville	Calhoun	4
Lorimor	Union	4
*Lytton	Sac	4
McGregor	Clayton	4
Madrid	Boone	4
Malvern	Mills	4
Manchester	Delaware	4
Manilla	Crawford	4
Manly	Worth	4
Manning	Carroll	4
Manson	Calhoun	4
*Mapleton	Monona	4
Maquoketa	Jackson	4
Marcus	Cherokee	4
Marengo	Iowa	4
Marion	Linn	4
Marshalltown	Marshall	4
Mason City	Cerro Gordo	4
*Mediapolis	Des Moines	4
*Milford	Dickinson	4
*Mingo	Jasper	4
Missouri Valley	Harrison	4
*Montezuma	Poweshiek	4
Monticello	Jones	4
Moravia	Appanoose	4
Moulton	Appanoose	4
Mount Ayr	Ringgold	4
Mount Pleasant	Henry	4
Murray	Clarke	4
Muscatine	Muscatine	4
Nashua	Chickasaw	4
Nevada	Story	4
*Newell	Buena Vista	4
New Hampton	Chickasaw	4
New Market	Taylor	4
New Sharon	Mahaska	4
Newton	Jasper	4
North English	Iowa	4
Northwood	Worth	4
Oakland	Pottawattamie	4
Ocheyedan	Osceola	4
Odebolt	Sac	4
Oelwein	Fayette	4
Ogden	Boone	4
Onawa	Monona	4
Osage	Mitchell	4
Osceola	Clarke	4
Oskaloosa	Mahaska	4
Ottumwa	Wapello	4
Panora (Guthrie Co. High School)	Guthrie	4

High School	County	No. of years approved
Pella	Marion	4
Perry	Dallas	4
Postville	Allamakee	4
Primghar	O'Brien	4
Radcliffe	Hardin	4
*Redfield	Dallas	4
Red Oak	Montgomery	4
*Reinbeck	Grundy	4
Riceville	Mitchell	4
Rockford	Floyd	4
Rock Rapids	Lyon	4
Rock Valley	Sioux	4
Rockwell City	Calhoun	4
Rolfe	Pocahontas	4
Russell	Lucas	4
Sac City	Sac	4
Sanborn	O'Brien	4
Seymour	Wayne	4
Sheffield	Franklin	4
Sheldon	O'Brien	4
*Shell Rock	Butler	4
Shenandoah	Page	4
Sibley	Osceola	4
*Sidney	Fremont	4
Sigourney	Keokuk	4
Sioux Center	Sioux	4
Sioux City	Woodbury	4
Spencer	Clay	4
*Spirit Lake	Dickinson	4
Storm Lake	Buena Vista	4
Story City	Story	4
Strawberry Point	Clayton	4
Stuart	Guthrie	4
Sumner	Bremer	4
*Tabor	Fremont	4
Tama	Tama	4
*Tipton	Cedar	4
Toledo	Tama	4
Traer	Tama	4
Villisca	Montgomery	4
Vinton	Benton	4
Walnut	Pottawattamie	4
Washington	Washington	4
Waukon	Allamakee	4
Waverly	Bremer	4
Webster City	Hamilton	4
West Liberty	Muscatine	4
West Union	Fayette	4
Wellman	Washington	4
What Cheer	Keokuk	4
Williamsburg	Iowa	4
Winfield	Henry	4
Winterset	Madison	4
Woodbine	Harrison	4

TABLE VI—HIGH SCHOOLS APPROVED FOR TUITION PURPOSES

(Not including Normal Training or Consolidated Schools)

School Year July 1, 1926 to June 30, 1927

Approved for one year	7
Approved for two years	42
Approved for three years	13
Approved for four years	296
Total	358

School Year July 1, 1927 to June 30, 1928

Approved for one year	6
Approved for two years	38
Approved for three years	12
Approved for four years	306
Total	362

GENERAL STATISTICS (1927-1928)

362 Schools

Bonded Indebtedness	$18,905,075*
Without debt	137
Grade teachers employed	2,744
High school teachers employed	1,849
Grade pupils enrolled	80,020
High school pupils enrolled	32,887
Grade tuition pupils	2,449
High school tuition pupils	9,595
Total levy for school purposes	$11,365,045**
Average mill levy (general and school house fund)	72

*$13,212,900 represents the indebtedness in nine of the larger centers of the state.

**$6,110,598 represents the levies in nine of the larger centers of the state.

TABLE VII—SCHOOLS APPROVED FOR TUITION

1927-1928

High School	County	No. of Years approved
Ackley	Hardin	4
Agency	Wapello	4
Akron	Plymouth	4
Alden	Hardin	4
Allison	Butler	4
Alta Vista	Chickasaw	2
Alton	Sioux	4
Altoona	Polk	4
Alvord	Lyon	4
Ames	Story	4
Andrew	Jackson	4
Anita	Cass	4
Anthon	Woodbury	4
Arcadia	Carroll	4
Arlington	Fayette	4
Arthur	Ida	4
Ashton	Osceola	4
Atalissa	Muscatine	3
Athelstan	Taylor	3
Auburn	Sac	4
Aurora	Buchanan	4

High School	County	No. of years approved
Avery	Monroe	2
Bagley	Guthrie	4
Baldwin	Jackson	4
Bancroft	Kossuth	4
Batavia	Jefferson	4
Battle Creek	Ida	4
Baxter	Jasper	4
Beacon	Mahaska	2
Bennett	Cedar	3
Bentley	Pottawattamie	2
Benton	Ringgold	4
Birmingham	Van Buren	4
Blairstown	Benton	4
Blakesburg	Wapello	4
Blanchard	Page	4
Bode	Humboldt	4
Bonaparte	Van Buren	4
Bouton	Dallas	4
Boyden	Sioux	4
Braddyville	Page	4
Bradford	Franklin	1
Bridgewater	Adair	4
Bristow	Butler	4
Brooks	Adams	2
Buckeye	Hardin	4
Bucknell	Monroe	4
Buffalo	Scott	1
Burlington	Des Moines	4
Burt	Kossuth	4
Callender	Webster	4
Calmar	Winneshiek	4
Calumet (Liberty Twp.)	O'Brien	4
Camanche	Clinton	2
Cambridge	Story	4
Cantril	Van Buren	4
Carbon	Adams	2
Carlisle	Warren	4
Cascade	Dubuque	4
Casey	Guthrie	4
Castalia	Winneshiek	2
Cedar Falls	Black Hawk	4
Cedar Heights (Waterloo R. 8)	Black Hawk	1
Cedar Rapids	Linn	4
Center Junction	Jones	4
Center Point	Linn	4
Center No. 5 (P. O. Kalona)	Johnson	4
Charlotte	Clinton	4
Chelsea	Tama	4
Chester	Howard	4
Chillicothe	Wapello	1
Churdan	Greene	4
Clare	Webster	4
Clarksville	Butler	4
Clermont	Fayette	4
Clio	Wayne	4
Clutier	Tama	4
Coggon	Linn	4
Columbus Junction	Louisa	4
Conesville (Orono Twp.)	Muscatine	4

High School	County	No. of years approved
Coulter	Franklin	2
Crescent (Crescent Twp.)	Pottawattamie	2
Cumberland	Cass	4
Curlew	Palo Alto	2
Dakota City	Humboldt	2
Danbury	Woodbury	4
Danville	Des Moines	4
Davis City	Decatur	4
Decatur	Decatur	4
Dedham	Carroll	4
Deep River	Poweshiek	4
Defiance	Shelby	4
Delaware	Delaware	2
Deloit	Crawford	4
Delta	Keokuk	4
Denmark	Lee	4
Denver	Bremer	4
Derby	Lucas	4
Des Moines	Polk	4
Diagonal	Ringgold	4
Dickens	Clay	2
Donnan	Fayette	2
Donnellson	Lee	4
Doon	Lyon	4
Dows	Wright	4
Duncombe	Webster	4
Dunlap	Harrison	4
Durant	Cedar	4
Edgewood	Clayton	4
Elberon	Tama	4
Eldon	Wapello	4
Elgin	Fayette	4
Elk Horn	Shelby	4
Elkport	Clayton	4
Ellston	Ringgold	4
Elma	Howard	2
Ely	Linn	4
Emerson	Mills	4
Epworth	Dubuque	4
Essex	Page	4
Exline	Appanoose	4
Fairbank	Buchanan	2
Fairfax (Fairfax Twp.)	Linn	4
Farley	Dubuque	4
Farmersburg	Clayton	4
Farnhamville	Calhoun	3
Farson (Competine Twp.)	Wapello	4
Fenton	Kossuth	4
Ft. Atkinson	Winneshiek	4
Ft. Dodge	Webster	2
Frankville (P. O. Postville)	Winneshiek	4
Fredericksburg	Chickasaw	4
Frederika	Bremer	4
Fremont	Mahaska	2
Galt	Wright	4
Garnavillo	Clayton	4
Garrison	Benton	4
Garwin	Tama	4
George	Lyon	4

High School	County	No. of years approved
Gilmore City	Humboldt	4
Gladbrook	Tama	4
Goldfield	Wright	4
Goodell	Hancock	4
Graettinger	Palo Alto	4
Grafton	Worth	2
Grand Mound	Clinton	4
Grand River	Decatur	4
Granger	Dallas	4
Grant	Montgomery	4
Gravity	Taylor	4
Green Mountain	Marshall	4
Grimes	Polk	4
Gruver (Center Twp.)	Emmet	4
Hamilton	Marion	4
Hancock	Pottawattamie	4
Harvey	Marion	4
Hastings	Mills	4
Hawkeye	Fayette	4
Hazleton	Buchanan	4
Hillsboro	Henry	4
Hinton	Plymouth	4
Hiteman	Monroe	4
Holstein	Ida	2
Hopeville (P. O. Murray)	Clarke	4
Hopkinton	Delaware	4
Hospers	Sioux	4
Hubbard	Harding	4
Hull	Sioux	4
Humeston	Wayne	4
Imogene	Fremont	4
Ionia	Chickasaw	4
Ireton	Sioux	2
Jerome	Appanoose	4
Jewell	Hamilton	2
Joice	Worth	4
Kalona	Washington	4
Kamrar	Hamilton	4
Kanawha	Hancock	4
Kellerton	Ringgold	4
Kellogg	Jasper	4
Kensett	Worth	2
Kent	Union	4
Kenwood Park	Linn	4
Keokuk	Lee	4
Keota	Keokuk	4
Keswick	Keokuk	4
Keystone	Benton	2
Kimballton	Audubon	4
Kingsley	Plymouth	2
Kirkville	Wapello	4
Kiron	Crawford	4
Klemme	Hancock	1
Knierim	Calhoun	4
Lacona	Warren	4
Ladora	Iowa	4
Lake Park (Silver Lake Twp.)	Dickinson	4
Lake View	Sac	4
Lakota	Kossuth	4

High School	County	No. of years approved
Lanesboro	Carroll	4
Larchwood	Lyon	4
Latimer	Franklin	4
Lawler	Chickasaw	4
LeClaire	Scott	4
Lehigh	Webster	4
Leland	Winnebago	4
Lester	Lyon	4
Libertyville	Jefferson	4
Lime Springs	Howard	4
Lineville	Wayne	4
Lisbon	Linn	4
Littleport	Clayton	4
Little Rock	Lyon	4
Little Sioux	Harrison	4
Livermore	Humboldt	4
Lockridge	Jefferson	4
Lone Rock	Kossuth	4
Lone Tree	Johnson	4
Lost Nation	Clinton	4
Lovilia	Monroe	4
Lowden	Cedar	4
Lucas	Lucas	4
Luverne	Kossuth	4
Lynnville (Lynn Grove Twp.)	Jasper	4
Lyons	Clinton	4
McClelland	Pottawattamie	2
McIntire	Mitchell	4
Malcom	Poweshiek	4
Marne	Cass	2
Marquette	Clayton	4
Martinsburg	Keokuk	4
Massena	Cass	4
Maurice	Sioux	4
Melcher	Marion	4
Melrose	Monroe	4
Merrill	Plymouth	4
Millerton	Wayne	4
Milo	Warren	4
Milton	Van Buren	4
Minburn	Dallas	4
Minden	Pottawattamie	4
Mitchellville	Polk	4
Monona	Clayton	4
Monroe	Jasper	4
Montrose	Lee	4
Montour	Tama	4
Moorhead	Monona	4
Mt. Auburn	Benton	4
Mt. Vernon	Linn	4
Moville	Woodbury	4
Mystic	Appanoose	4
Neola	Pottawattamie	4
Nichols	Muscatine	4
Nora Springs	Floyd	4
Northboro	Page	4
Numa	Appanoose	4
Onslow	Jones	4
Orange City	Sioux	4

High School	County	No. of years approved
Ossian	Winneshiek	4
Otho (Otho Twp.)	Webster	4
Oto	Woodbury	4
Oxford	Johnson	4
Oxford Junction	Jones	4
Pacific Junction	Mills	4
Palmer	Pocahontas	3
Parkersburg	Butler	4
Paullina	O'Brien	4
Percival (Eureka Rur. Ind.)	Fremont	4
Persia	Harrison	4
Peru	Madison	4
Plainfield	Bremer	4
Plano	Appanoose	4
Pleasanton	Decatur	4
Pocahontas	Pocahontas	4
Polk City	Polk	4
Pomeroy	Calhoun	4
Popejoy (Oakland Twp.)	Franklin	4
Prairie City	Jasper	4
Preston	Jackson	4
Princeton	Scott	2
Promise City	Wayne	4
Pulaski	Davis	4
Rake	Winnebago	3
Ralston	Carroll	2
Remsen	Plymouth	4
Renwick	Humboldt	4
Richland	Keokuk	4
Ridgeway	Winneshiek	3
Ringsted	Emmet	4
Riverside	Washington	4
Rock Falls (Falls Twp.)	Cerro Gordo	4
Rockwell	Cerro Gordo	4
Rodney	Monona	2
Rosehill	Mahaska	4
Royal	Clay	4
Ruthven	Palo Alto	4
Rutland	Humboldt	3
St. Ansgar	Mitchell	4
St. Anthony	Marshall	4
Sabula	Jackson	4
Salem	Henry	4
Sandyville (P. O. Ackworth)	Warren	3
Scarville	Winnebago	4
Schaller	Sac	4
Schleswig	Crawford	4
Sharon Twp. No. 5 (R. F. D. 3, Iowa City, Iowa)	Johnson	4
	Taylor	4
Sharpsburg	Johnson	4
Shueyville (Jefferson Twp.)	Mills	4
Silver City	Story	4
Slater	Monona	4
Soldier	Johnson	4
Solon	Keokuk	4
South English	Winneshiek	2
Spillville	Mitchell	2
Stacyville	Montgomery	4
Stanton		

High School	County	No. of years approved
Stockport	Van Buren	
Stratford	Hamilton	4
Sully	Jasper	4
Swan	Marion	4
Swisher	Johnson	4
Thompson	Winnebago	2
Thor	Humboldt	4
Tiffin (Clear Creek Twp.)	Johnson	2
Tingley	Ringgold	4
Toddville (Monroe Twp.)	Linn	4
Tripoli	Bremer	4
Turin	Monona	4
Unionville	Appanoose	2
Urbana	Benton	4
Ute	Monona	4
Vail	Crawford	4
Valley Junction	Polk	4
Van Horne	Benton	4
Van Wert	Decatur	4
Victor	Iowa	4
Volga City	Clayton	4
Wadena	Fayette	4
Walcott	Scott	2
Walker	Linn	4
Wallingford (High Lake Twp.)	Emmet	1
Wall Lake	Sac	4
Waterloo (East)	Black Hawk	4
Waterloo (West)	Black Hawk	4
Waucoma	Fayette	4
Weldon	Decatur	4
Wellsburg	Grundy	4
Wesley	Kossuth	4
West Point	Lee	3
Wheatland	Clinton	4
Whittemore	Kossuth	4
Williams	Hamilton	4
Williamson	Lucas	4
Wilton Junction	Muscatine	4
Winthrop	Buchanan	4
Woodburn	Clarke	4
Woodside (R. F. D. Des Moines)	Polk	2
Woodward	Dallas	4
Woolstock	Wright	4
Wyoming	Jones	4
Yale	Guthrie	3
Yorktown	Page	2
Zwingle	Dubuque	4

TABLE VIII—SCHOOLS OFFERING VOCATIONAL EDUCATION

Vocational Agricultural Education

Town	County
Ankeny	Polk
Archer	O'Brien
Atlantic	Cass
Audubon	Audubon
Bedford	Taylor
Belle Plaine	Benton
Blakesburg	Wapello
Bloomfield	Davis

Town	County
Bonaparte	Van Buren
Bondurant	Polk
Bridgewater	Adair
Buffalo Center	Winnebago
Castana	Monona
Clarinda	Page
Coin	Page
College Springs	Page
Collins	Story
Corning	Adams
Cosgrove (P. O. Oxford)	Johnson
Cresco	Howard
Dana	Greene
Delhi	Delaware
Denison	Crawford
Denmark	Lee
Donnellson	Lee
Earlham	Madison
Elliott	Montgomery
Farmington	Van Buren
Fort Madison	Lee
Garner	Hancock
George	Lyon
Gilbert	Story
Glidden	Carroll
Gowrie	Webster
Grand Junction	Greene
Guthrie Center	Guthrie
Hedrick	Keokuk
Hudson	Black Hawk
Humboldt	Humboldt
Huron (P. O. Oakville)	Des Moines
Huxley	Story
Inwood	Lyon
Jesup	Buchanan
Johnston	Polk
Jordan	Boone
Kelley	Story
LaMoille	Marshall
Lamoni	Decatur
Lamont	Buchanan
Laurens	Pocahontas
Lawton	Woodbury
Liberty Center	Warren
Liberty Consolidated (P. O. Merrill)	Plymouth
Lytton	Sac
Manilla	Crawford
Mapleton	Monona
Maquoketa	Jackson
Maxwell	Story
Melvin	Osceola
Mingo	Jasper
Monona	Clayton
Montezuma	Poweshiek
Morning Sun	Louisa
Montrose	Lee
Moulton	Appanoose
Muscatine	Muscatine
Mystic	Appanoose
Napier (P. O. Ames)	Boone
New Hampton	Chickasaw

Town	County
New Providence	Hardin
Newton	Jasper
Ocheyedan	Osceola
Okoboji Twp. (P. O. Milford)	Dickinson
Oneida	Delaware
Orange Twp. (P. O. Waterloo)	Black Hawk
Ottosen	Humboldt
Oxford	Johnson
Paton	Greene
Plymouth	Cerro Gordo
Postville	Allamakee
Radcliffe	Hardin
Red Oak	Montgomery
Rippey	Greene
Rudd	Floyd
Saint Charles	Madison
Sergeant Bluff	Woodbury
Sewal	Wayne
Shelby	Shelby
Sigourney	Keokuk
Sloan	Woodbury
Stanhope	Hamilton
Stanton	Montgomery
Strahan	Mills
Stratford	Hamilton
Strawberry Point	Clayton
Stuart	Guthrie
Swea City	Kossuth
Tabor	Fremont
Tipton	Cedar
Ventura	Cerro Gordo
Vinton	Benton
Wales-Lincoln (P. O. Emerson)	Mills
Washington	Washington
Waukee	Dallas
Westfield	Plymouth
West Liberty	Muscatine
Whiting	Monona
Wilton Junction	Muscatine
Winfield	Henry
Winthrop	Buchanan
Woodward	Dallas
Yarmouth	Des Moines

TABLE IX

Vocational Trade and Industrial Education

Town	County
Ames	Story
Atlantic	Cass
Burlington	Des Moines
Cedar Rapids	Linn
Charles City	Floyd
Cherokee	Cherokee
Clinton	Clinton
Council Bluffs	Pottawattamie
Davenport	Scott
Des Moines	Polk
Dubuque	Dubuque
Estherville	Emmet
Fort Dodge	Webster
Fort Madison	Lee

Town	County
Hampton	Franklin
Keokuk	Lee
Lyons District (Clinton)	Clinton
Marshalltown	Marshall
Mason City	Cerro Gordo
Missouri Valley	Harrison
Muscatine	Muscatine
Newton	Jasper
Oskaloosa	Mahaska
Ottumwa	Wapello
Sioux City	Woodbury
Waterloo (West)	Black Hawk

TABLE X

Vocational Homemaking Education

Town	County
Allerton	Wayne
Bloomfield	Davis
Bondurant	Polk
Bronson	Woodbury
Buffalo Center	Winnebago
Burlington	Des Moines
Colfax	Jasper
College Springs	Page
Corning	Adams
Cresco	Howard
Creston	Union
Denison	Crawford
Denmark	Lee
DeSoto	Dallas
Edgewood	Clayton
Eldora	Hardin
Fort Madison	Lee
Garden Grove	Decatur
Gowrie	Webster
Guthrie Center	Guthrie
Harlan	Shelby
Hudson	Black Hawk
Independence	Buchanan
Jesup	Buchanan
Johnston	Polk
Jordan	Boone
Lamoni	Decatur
Lamont	Buchanan
Leon	Decatur
Lyons District (Clinton)	Clinton
Mapleton	Monona
Monona	Clayton
Napier (P. O. Ames)	Story
New Hartford	Butler
New Providence	Hardin
Okoboji Twp. (P. O. Milford)	Dickinson
Radcliffe	Hardin
Rippey	Greene
Sioux City	Woodbury
Sloan	Woodbury
Stanton	Montgomery
Tabor	Fremont
Tama	Tama
Tipton	Cedar
Wapello	Louisa
West Liberty	Muscatine
Winthrop	Buchanan

TABLE XI—CENSUS STATISTICS—SCHOOL YEAR 1926-1927

Counties	Children Between 5 and 21									Children Between 7 and 16								
	*In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			*In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Adair	1,289	1,028	2,317	905	1,023	1,928	2,194	2,051	4,255	857	685	1,542	611	667	1,278	1,468	1,352	2,820
Adams	907	800	1,707	643	636	1,279	1,550	1,436	2,986	646	613	1,259	393	385	778	1,039	998	2,037
Allamakee	1,516	1,365	2,881	992	985	1,977	2,508	2,350	4,858	991	936	1,927	696	663	1,289	1,617	1,599	3,216
Appanoose	1,535	1,382	2,917	2,907	2,831	5,738	4,442	4,213	8,655	1,094	975	2,069	1,829	1,946	3,775	2,863	2,921	5,784
Audubon	1,326	1,229	2,555	711	749	1,460	2,037	1,978	4,015	840	795	1,635	458	500	958	1,298	1,295	2,593
Benton	1,558	1,383	2,941	1,841	1,778	3,619	3,369	3,161	6,530	1,034	962	1,996	1,191	1,141	2,332	2,225	2,103	4,328
Black Hawk	1,267	1,184	2,451	7,036	7,455	14,491	8,303	8,639	16,942	856	805	1,661	4,067	4,319	8,386	4,923	5,124	10,047
Boone	1,428	1,204	2,632	3,462	3,324	6,786	4,890	4,578	9,468	841	893	1,734	2,187	2,075	4,262	3,128	2,898	6,026
Bremer	1,354	1,193	2,547	1,137	1,195	2,332	2,491	2,388	4,879	978	796	1,774	736	765	1,501	1,674	1,601	3,275
Buchanan	1,292	1,178	2,470	1,968	1,471	2,839	2,660	2,649	5,309	894	846	1,740	922	980	1,902	1,816	1,826	3,642
Buena Vista	380	381	761	2,450	2,420	4,870	2,830	2,801	5,631	235	253	488	1,664	1,593	3,257	1,899	1,846	3,745
Butler	1,473	1,286	2,759	1,309	1,275	2,584	2,782	2,561	5,343	993	931	1,929	836	806	1,629	1,824	1,734	3,558
Calhoun	1,106	1,077	2,183	1,579	1,550	3,129	2,685	2,627	5,312	734	734	1,468	992	963	1,955	1,726	1,697	3,423
Carroll	1,760	1,661	3,421	1,693	1,771	3,464	3,453	3,432	6,885	1,111	1,078	2,189	1,041	1,084	2,125	2,152	2,162	4,314
Cass	1,297	1,184	2,481	1,416	1,489	2,905	2,713	2,673	5,386	908	863	1,771	895	913	1,808	1,803	1,736	3,539
Cedar	1,035	843	1,878	1,486	1,502	2,988	2,521	2,345	4,866	701	588	1,289	915	955	1,870	1,616	1,543	3,159
Cerro Gordo	1,254	1,254	2,508	4,311	4,256	8,567	5,565	5,510	11,075	889	868	1,757	2,544	2,545	5,089	3,433	3,413	6,846
Cherokee	755	736	1,491	1,793	1,828	3,621	2,548	2,564	5,112	521	531	1,052	1,171	1,209	2,380	1,692	1,740	3,432
Chickasaw	1,411	1,220	2,631	958	939	1,897	2,369	2,159	4,528	909	841	1,750	624	614	1,238	1,533	1,455	2,988
Clarke	966	842	1,808	516	503	1,019	1,482	1,345	2,827	670	585	1,255	335	362	697	1,005	947	1,952
Clay	755	668	1,423	1,578	1,611	3,189	2,333	2,279	4,612	495	490	985	1,029	1,053	2,082	1,524	1,543	3,067
Clayton	1,966	1,802	3,768	1,602	1,484	3,086	3,568	3,286	6,854	1,335	1,252	2,647	1,130	1,043	2,173	2,525	2,295	4,820
Clinton	1,297	1,199	2,496	5,148	4,983	10,131	6,445	6,182	12,627	855	774	1,629	3,361	3,292	6,653	4,216	3,976	8,192
Crawford	1,763	1,565	3,328	1,465	1,415	2,880	3,168	2,980	6,148	1,299	1,101	2,310	974	947	1,921	2,183	2,048	4,231
Dallas	1,152	1,066	2,218	2,652	2,554	5,206	3,804	3,620	7,424	812	753	1,565	1,836	1,872	3,708	2,648	2,625	5,273
Davis	1,070	975	2,045	751	723	1,474	1,821	1,698	3,519	738	658	1,396	451	460	911	1,189	1,118	2,307
Decatur	1,247	1,047	2,294	1,149	1,150	2,299	2,396	2,197	4,593	884	770	1,654	763	760	1,523	1,647	1,530	3,177
Delaware	1,549	1,121	2,883	1,509	1,542	3,051	2,671	2,663	5,334	839	766	1,605	1,008	1,019	2,027	1,847	1,785	3,632
Des Moines	660	594	1,254	4,389	4,283	8,672	5,049	4,877	9,926	435	411	846	2,767	2,763	5,530	3,202	3,174	6,376
Dickinson	312	264	576	1,436	1,360	2,796	1,742	1,630	3,372	327	177	504	953	891	1,844	1,282	1,068	2,350
Dubuque	2,126	1,935	4,061	6,374	6,361	12,735	8,500	8,296	16,796	1,269	1,240	2,609	3,944	3,976	7,920	5,204	5,216	10,420
Emmet	669	631	1,300	1,255	1,360	2,615	1,924	1,991	3,915	487	459	946	845	1,016	2,761	1,332	2,375	3,707
Fayette	1,602	1,554	3,186	3,136	3,149	6,285	4,768	4,703	9,471	1,069	1,067	2,136	2,031	2,049	4,082	3,107	3,116	6,218
Floyd	903	861	1,854	1,596	1,578	3,174	2,589	2,439	5,028	669	596	1,265	1,973	1,956	3,129	1,747	1,602	3,361
Franklin	1,294	1,254	2,548	1,185	1,189	2,374	2,479	2,443	4,922	845	807	1,652	761	722	1,483	1,606	1,529	3,135
Fremont	867	900	1,767	1,185	1,178	3,099	2,423	2,278	4,703	696	558	1,167	1,016	968	1,984	1,693	1,526	3,151
Greene	883	843	1,726	1,518	1,497	3,052	2,398	2,280	4,678	656	649	1,305	1,078	985	2,063	1,734	1,614	3,348
Grundy	1,164	1,083	2,247	1,148	1,164	2,312	2,312	2,247	4,559	774	739	1,512	735	813	1,548	1,509	1,551	3,060
Guthrie	1,531	1,310	2,841	1,137	1,175	2,312	2,668	2,485	5,153	1,009	896	1,905	754	779	1,533	1,763	1,675	3,438
Hamilton	1,388	1,225	2,613	1,859	1,835	3,694	3,247	3,060	6,307	1,506	814	1,814	1,256	1,173	2,429	2,256	1,987	4,243
Hancock	1,292	1,204	2,496	1,162	1,120	2,282	2,454	2,324	4,778	866	834	1,700	788	782	1,570	1,654	1,616	3,270
Hardin	1,211	1,090	2,301	2,015	1,992	3,907	3,226	3,082	6,308	849	783	1,632	1,254	1,295	2,549	2,103	2,078	4,181
Harrison	1,327	1,444	2,971	2,343	2,426	4,363	3,770	3,564	7,334	1,088	1,038	2,126	1,487	1,349	2,836	2,575	2,387	4,962
Henry	912	893	1,805	1,432	1,458	2,910	2,364	2,351	4,715	599	599	1,198	886	872	1,758	1,485	1,471	2,956
Howard	1,275	1,173	2,448	802	832	1,635	2,077	2,006	4,083	888	846	1,734	522	494	1,016	1,410	1,340	2,750
Humboldt	564	795	1,699	1,145	1,159	2,304	2,049	1,954	4,003	589	487	1,076	754	813	1,567	1,343	1,300	2,643
Ida	1,024	933	1,957	785	806	1,591	1,809	1,739	3,548	564	616	1,180	597	511	1,018	1,171	1,137	2,308
Iowa	1,570	1,469	3,039	1,113	1,057	2,170	2,683	2,526	5,209	1,010	963	1,973	746	736	1,482	1,756	1,699	3,455
Jackson	1,576	1,475	3,051	1,099	1,167	2,266	2,645	2,642	5,287	1,022	994	2,016	686	749	1,435	1,708	1,743	3,451
Jasper	2,687	1,886	3,973	2,679	2,585	5,264	4,766	4,471	9,237	1,389	1,332	2,721	1,635	1,636	3,271	3,024	2,968	5,992
Jefferson	1,190	1,096	2,286	1,273	1,268	2,541	2,463	2,364	4,827	780	746	1,526	758	788	1,546	1,538	1,534	3,072
Johnson	1,787	1,611	3,398	2,030	2,119	4,149	3,817	3,730	7,547	1,256	1,116	2,372	1,269	1,304	2,564	2,516	2,420	4,936
Jones	1,242	1,157	2,399	1,440	1,436	2,876	2,682	2,593	5,275	863	784	1,647	1,017	999	2,016	1,880	1,783	3,663
Keokuk	1,279	1,184	2,463	1,630	1,539	3,169	2,909	2,723	5,632	841	848	1,689	1,069	989	2,058	1,910	1,837	3,747
Kossuth	1,989	1,888	3,877	2,141	2,014	4,155	4,070	3,902	7,972	1,339	1,331	2,670	1,350	1,209	2,558	2,698	2,540	5,238
Lee	1,246	1,137	2,377	4,139	4,011	8,150	5,379	5,148	10,527	880	878	1,758	2,646	2,484	5,130	3,526	3,362	6,888
Linn	2,229	2,079	4,308	9,410	9,726	19,136	11,649	11,795	23,444	1,534	1,407	2,941	6,728	6,853	13,581	8,262	8,260	16,522
Louisa	437	390	827	1,372	1,392	2,572	1,807	1,782	3,589	311	296	607	844	747	1,591	1,155	1,043	2,198
Lucas	1,366	1,239	2,605	984	1,110	2,094	2,350	2,349	4,699	995	899	1,894	518	652	1,170	1,513	1,551	3,064
Lyon	1,722	1,460	3,182	890	969	1,859	2,612	2,429	5,041	1,003	966	2,029	548	642	1,190	1,584	1,635	3,219
Madison	1,078	1,012	2,090	1,056	948	2,004	2,134	1,960	4,094	708	677	1,385	723	648	1,371	1,431	1,325	2,756
Mahaska	1,635	1,570	3,205	2,012	2,029	4,041	3,647	3,599	7,246	1,192	1,029	2,131	1,283	1,328	2,613	2,387	2,357	4,744
Marion	1,262	1,202	2,464	2,519	2,390	4,909	3,781	3,592	7,373	848	779	1,627	1,644	1,604	3,248	2,492	2,383	4,875
Marshall	648	623	1,271	4,199	3,966	8,165	4,847	4,589	9,436	448	453	901	2,711	2,612	5,323	3,159	3,065	6,224
Mills	972	937	1,909	1,082	1,081	2,163	2,054	2,018	4,072	631	617	1,248	726	721	1,447	1,357	1,338	2,695
Mitchell	883	766	1,649	1,352	1,283	2,635	2,235	2,049	4,284	603	553	1,156	845	835	1,680	1,448	1,288	2,876
Monona	1,151	1,129	2,280	1,899	1,824	3,723	3,050	2,953	6,003	739	726	1,465	1,288	1,305	2,593	2,027	2,031	4,058
Monroe	1,617	1,461	3,078	1,321	1,398	2,719	2,938	2,859	5,797	1,077	1,035	2,112	863	921	1,784	1,940	1,956	3,896
Montgomery	683	618	1,301	1,733	1,558	3,291	2,416	2,176	4,592	432	400	832	1,095	1,095	2,190	1,527	1,495	2,992
Muscatine	1,297	1,146	2,443	2,557	2,666	5,223	3,854	3,812	7,666	842	824	1,666	1,694	1,778	3,472	2,536	2,602	5,138
O'Brien	1,217	1,160	2,377	1,576	1,583	3,159	2,793	2,743	5,536	788	792	1,580	1,027	1,021	2,048	1,815	1,813	3,628
Osceola	893	804	1,697	726	736	1,462	1,619	1,540	3,159	658	600	1,258	445	478	923	1,103	1,078	2,181
Page	1,219	1,196	2,415	2,211	2,302	4,513	3,430	3,498	6,928	813	784	1,597	1,405	1,465	2,870	2,218	2,249	4,467
Palo Alto	1,183	1,125	2,310	1,347	1,376	2,723	2,530	2,501	5,033	825	772	1,597	930	943	1,873	1,755	1,715	3,470
Plymouth	2,094	1,811	3,835	1,815	1,734	3,549	3,832	3,545	7,384	1,330	1,321	2,651	1,254	1,182	2,436	2,584	2,503	5,087
Pocahontas	996	996	1,988	1,320	1,427	2,747	2,316	2,423	4,739	686	715	1,401	878	986	1,864	1,564	1,701	3,265
Polk	1,536	1,422	2,948	22,925	23,479	46,404	24,461	24,901	49,362	1,008	989	1,997	13,329	13,365	26,694	14,337	14,354	28,691
Pottawattamie	2,631	2,468	5,099	7,408	7,463	14,871	10,039	9,931	19,970	1,796	1,741	3,537	4,377	4,269	8,746	6,173	6,110	12,283
Poweshiek	1,339	1,104	2,503	1,372	1,454	2,826	2,711	2,618	5,329	900	807	1,707	884	925	1,809	1,784	1,732	3,516
Ringgold	1,040	914	1,954	910	891	1,801	1,950	1,805	3,755	726	688	1,414	644	596	1,240	1,370	1,284	2,654
Sac	1,106	1,071	2,177	1,475	1,614	3,089	2,581	2,685	5,266	701	719	1,420	996	1,079	2,015	1,637	1,798	3,435
Scott	1,533	1,457	2,990	7,680	7,536	15,216	9,213	8,993	18,206	999	997	1,996	4,553	4,369	8,922	5,552	5,366	10,918
Shelby	1,522	1,383	2,905	1,247	1,265	2,512	2,769	2,648	5,417	1,047	960	2,007	835	846	1,681	1,882	1,806	3,688
Sioux	2,197	2,146	4,338	2,458	2,272	4,730	4,656	4,418	9,068	1,455	1,533	2,992	1,621	1,409	3,030	3,080	2,942	6,022
Story	597	626	1,223	3,574	3,611	7,185	4,171	4,237	8,408	405	419	824	2,226	2,282	4,508	2,631	2,701	5,332
Tama	1,339	1,277	2,616	1,790	1,749	3,539	3,145	3,026	6,171	943	914	1,857	1,217	1,207	2,429	2,156	2,121	4,277

TABLE XI—CENSUS STATISTICS—SCHOOL YEAR 1926-1927—Continued

Counties	Children Between 5 and 21									Children Between 7 and 16								
	*In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			*In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Taylor	1,302	1,159	2,461	944	906	1,850	2,246	2,065	4,311	803	780	1,583	688	639	1,327	1,491	1,419	2,910
Union	820	735	1,555	1,668	1,779	3,447	2,488	2,514	5,002	580	549	1,129	1,012	1,046	2,058	1,592	1,595	3,187
Van Buren	1,077	979	2,056	981	1,000	1,981	2,058	1,979	4,037	745	643	1,388	602	585	1,187	1,347	1,228	2,575
Wapello	1,378	1,273	2,591	4,252	4,014	8,266	5,570	5,287	10,857	893	871	1,764	2,502	2,439	4,941	3,395	3,310	6,705
Warren	1,070	984	2,054	1,750	1,660	3,410	2,820	2,644	5,464	693	639	1,332	1,151	1,164	2,315	1,844	1,803	3,647
Washington	1,261	1,180	2,441	1,591	1,589	3,180	2,852	2,769	5,621	836	761	1,597	1,065	1,042	2,107	1,901	1,803	3,704
Wayne	967	888	1,855	1,184	1,256	2,440	2,151	2,144	4,295	704	656	1,360	799	805	1,604	1,503	1,461	2,964
Webster	1,554	1,536	3,090	4,357	4,370	8,727	5,911	5,896	11,807	1,031	1,010	2,041	2,775	2,794	5,569	3,806	3,804	7,610
Winnebago	1,136	1,010	2,146	964	982	1,946	2,100	1,992	4,092	742	715	1,457	654	664	1,318	1,376	1,379	2,775
Winneshiek	1,794	1,644	3,438	1,233	1,258	2,491	3,027	2,902	5,929	1,199	1,129	2,328	802	823	1,625	2,002	1,952	3,954
Woodbury	1,491	1,304	2,795	13,348	12,510	25,858	14,839	13,814	28,653	1,044	891	1,935	8,183	8,204	16,387	9,227	9,095	18,322
Worth	971	890	1,861	835	763	1,598	1,806	1,653	3,459	676	600	1,276	551	533	1,084	1,227	1,133	2,360
Wright	1,495	1,273	2,768	1,868	1,841	13,709	3,363	3,114	6,477	964	857	1,821	1,183	1,165	2,348	2,147	2,022	4,169
Total	126,476	116,149	242,625	235,200	234,041	469,241	361,676	350,190	711,866	85,297	80,153	165,450	149,187	150,075	299,262	234,484	230,228	464,712

*This includes school townships and rural independent districts only.

TABLE XII—ENROLLMENT STATISTICS—SCHOOL YEAR 1926-1927

Counties	Kindergarten Enrollment									Elementary Schools Enrollment—Grades 1-8								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Adair				16	24	40	16	24	40	940	763	1,703	489	545	1,034	1,429	1,308	2,737
Adams										665	612	1,277	407	380	787	1,072	992	2,064
Allamakee										1,015	939	1,954	483	482	965	1,498	1,391	2,889
Appanoose				10	5	15	10	5	15	1,191	1,075	2,266	1,973	1,899	3,784	3,164	2,884	6,050
Audubon				23	28	51	23	28	51	566	446	1,012	422	471	893	1,479	1,417	2,896
Benton				61	59	120	61	59	120	1,002	998	2,000	1,303	1,024	2,327	2,305	2,022	4,327
Black Hawk	4	8	12	449	403	852	453	411	864	681	629	1,310	3,675	3,605	7,330	4,356	4,234	8,590
Boone				51	54	105	51	54	105	989	878	1,867	1,783	1,705	3,488	2,772	2,583	5,355
Bremer				21	28	50	21	28	50	863	729	1,592	693	656	1,349	1,548	1,385	2,933
Buchanan										929	824	1,753	1,005	973	1,978	1,934	1,797	3,731
Buena Vista										191	189	380	1,504	1,382	2,886	1,695	1,571	3,266
Butler										1,040	940	1,980	818	796	1,614	1,858	1,736	3,594
Calhoun				57	51	108	57	51	108	782	749	1,531	832	805	1,637	1,614	1,554	3,168
Carroll				47	53	100	47	53	100	656	615	1,271	699	701	1,400	1,355	1,316	2,671
Cass				56	63	119	56	63	119	900	864	1,764	823	863	1,686	1,723	1,727	3,450
Cedar				36	36	72	36	36	72	712	614	1,326	848	792	1,640	1,560	1,406	2,966
Cerro Gordo				256	253	509	256	253	509	915	844	1,759	2,403	2,396	4,799	3,318	3,240	6,558
Cherokee				11	15	26	11	15	26	588	604	1,192	938	941	1,879	1,526	1,545	3,071
Chickasaw				15	16	31	15	16	31	829	706	1,535	406	389	795	1,235	1,095	2,330
Clarke				27	27	54	27	27	54	729	638	1,367	373	354	727	1,102	992	2,094
Clay										567	516	1,083	989	981	1,970	1,556	1,497	3,053
Clayton										1,329	1,247	2,576	926	822	1,748	2,255	2,069	4,324
Clinton				242	249	491	242	249	491	895	814	1,709	2,500	2,361	4,861	3,395	3,175	6,570
Crawford				72	58	130	72	58	130	1,211	1,085	2,296	817	804	1,621	2,028	1,889	3,917
Dallas				66	55	121	66	55	121	775	729	1,504	1,873	1,731	3,604	2,648	2,460	5,108
Davis				26	19	45	26	19	45	826	730	1,556	470	441	911	1,296	1,171	2,467
Decatur				25	27	52	25	27	52	1,062	875	1,937	787	764	1,551	1,849	1,639	3,488
Delaware				17	24	41	17	24	41	676	623	1,299	908	856	1,759	1,579	1,479	3,058
Des Moines				310	278	588	310	278	588	446	412	858	2,282	2,245	4,527	2,728	2,657	5,385
Dickinson				22	25	47	22	25	47	227	184	411	884	763	1,647	1,111	947	2,058
Dubuque				255	208	463	255	208	463	967	835	1,802	1,849	1,724	3,573	2,816	2,559	5,375
Emmet				16	21	37	16	21	37	476	446	922	888	938	1,826	1,364	1,384	2,748
Fayette				94	56	150	94	56	150	981	1,023	2,004	1,596	1,712	3,308	2,577	2,735	5,312
Floyd				69	57	126	69	57	126	649	532	1,201	956	923	1,879	1,605	1,455	3,080
Franklin				35	21	56	35	21	56	880	825	1,705	753	719	1,472	1,633	1,544	3,177
Fremont										670	580	1,250	1,005	928	1,933	1,675	1,508	3,183
Greene				54	43	97	54	43	97	694	650	1,344	981	892	1,873	1,675	1,542	3,217
Grundy				27	23	50	27	23	50	783	727	1,510	743	740	1,483	1,526	1,467	2,993
Guthrie				18	21	39	18	21	39	1,065	976	2,041	812	838	1,650	1,877	1,814	3,691
Hamilton				67	63	130	67	63	130	1,080	927	2,007	1,182	1,045	2,227	2,262	1,972	4,234
Hancock				14	12	26	14	12	26	902	850	1,752	733	704	1,437	1,635	1,554	3,189
Hardin				92	85	177	92	85	177	868	792	1,660	1,393	1,365	2,758	2,261	2,157	4,418
Harrison				42	41	83	42	41	83	1,163	1,102	2,265	1,327	1,212	2,539	2,490	2,314	4,804
Henry				36	35	71	36	35	71	636	618	1,254	960	923	1,883	1,596	1,541	3,137
Howard										798	741	1,539	284	306	590	1,082	1,047	2,129
Humboldt				12	8	20	12	8	20	600	543	1,143	796	877	1,673	1,396	1,420	2,816
Ida				46	31	77	46	31	77	693	628	1,321	505	499	1,004	1,198	1,127	2,325
Iowa										931	864	1,795	666	621	1,287	1,597	1,485	3,082
Jackson										989	1,011	2,000	622	643	1,265	1,611	1,654	3,265
Jasper				81	74	155	81	74	155	1,429	1,378	2,798	1,645	1,512	3,157	3,065	2,890	5,955
Jefferson				71	70	141	71	70	141	864	824	1,688	857	820	1,677	1,721	1,644	3,365
Johnson				133	148	281	133	148	281	1,164	1,034	2,198	998	918	1,916	2,162	1,952	4,114
Jones				16	27	43	16	27	43	858	794	1,652	876	825	1,701	1,734	1,619	3,353
Keokuk				39	34	73	39	34	73	815	707	1,522	1,095	928	1,993	1,880	1,635	3,515
Kossuth										1,249	1,166	2,415	1,241	1,070	2,311	2,490	2,236	4,726

TABLE XII—ENROLLMENT STATISTICS—SCHOOL YEAR 1926-1927—Continued

Counties	Kindergarten Enrollment									Elementary Schools Enrollment—Grades 1-8								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Lee				173	168	341	173	168	341	767	654	1,421	2,234	2,093	4,327	3,001	2,747	5,748
Linn				474	477	951	474	477	951	1,581	1,440	3,021	4,584	4,486	9,070	6,165	5,926	12,091
Louisa				24	23	47	24	23	47	324	298	620	882	751	1,633	1,206	1,047	2,253
Lucas	6	12	18	63	52	115	69	64	133	1,034	938	1,972	612	625	1,237	1,646	1,563	3,209
Lyon				52	33	85	52	33	85	1,127	1,007	2,134	517	544	1,061	1,644	1,551	3,195
Madison										758	698	1,456	732	680	1,432	1,510	1,378	2,888
Mahaska				95	114	209	95	114	209	1,106	1,068	2,174	1,261	1,221	2,482	2,367	2,289	4,656
Marion	1		1	118	107	225	119	107	226	955	857	1,812	1,895	1,700	3,514	2,760	2,566	5,326
Marshall				166	161	327	166	161	327	475	460	935	2,470	2,362	4,832	2,945	2,822	5,767
Mills										716	713	1,429	739	753	1,492	1,455	1,466	2,921
Mitchell										528	469	997	858	806	1,664	1,386	1,275	2,661
Monona				73	57	130	73	57	130	738	769	1,507	984	944	1,928	1,722	1,713	3,435
Monroe				74	86	160	74	86	160	1,240	1,110	2,350	837	842	1,679	2,077	1,952	4,029
Montgomery										475	425	900	1,198	1,113	2,311	1,673	1,538	3,211
Muscatine										907	850	1,757	1,568	1,849	3,417	2,475	2,699	5,174
O'Brien				33	50	83	33	50	83	701	697	1,398	1,023	939	1,962	1,724	1,636	3,360
Osceola				29	32	61	29	32	61	628	571	1,199	405	411	816	1,033	982	2,015
Page				78	81	159	78	81	159	832	840	1,692	1,360	1,380	2,740	2,212	2,220	4,432
Palo Alto				14	12	26	14	12	26	806	732	1,538	750	706	1,456	1,556	1,438	2,994
Plymouth				40	46	86	40	46	86	1,258	1,177	2,435	1,001	899	1,900	2,259	2,076	4,335
Pocahontas										658	663	1,321	749	759	1,508	1,407	1,422	2,829
Polk				1,963	1,825	3,788	1,963	1,825	3,788	1,130	989	2,119	12,040	11,644	23,684	13,170	12,633	25,803
Pottawattamie				638	580	1,218	638	580	1,218	1,843	1,747	3,590	4,165	4,063	8,228	6,008	5,810	11,818
Poweshiek				72	78	150	72	78	150	970	782	1,752	843	838	1,681	1,813	1,620	3,433
Ringgold										772	670	1,442	643	580	1,223	1,415	1,250	2,665
Sac				49	34	83	49	34	83	712	702	1,414	889	988	1,877	1,601	1,690	3,291
Scott				440	399	839	440	399	839	1,059	971	2,030	4,210	4,054	8,264	5,269	5,025	10,294
Shelby				42	34	76	42	34	76	843	788	1,631	623	579	1,202	1,466	1,367	2,833
Sioux	17	22	39	70	43	113	87	65	152	1,214	1,236	2,450	1,072	996	2,068	2,286	2,232	4,518
Story				176	144	320	176	144	320	425	464	889	2,243	2,166	4,409	2,668	2,630	5,298
Tama				50	46	96	50	46	96	941	880	1,821	1,133	1,041	2,164	2,070	1,921	3,991
Taylor				21	20	41	21	20	41	908	822	1,730	658	603	1,261	1,566	1,425	2,991
Union				119	142	261	119	142	261	620	572	1,192	1,052	1,069	2,121	1,672	1,641	3,313
Van Buren										757	671	1,428	593	604	1,196	1,349	1,275	2,624
Wapello				11	9	20	11	9	20	1,016	928	1,944	2,923	2,706	5,630	3,941	3,633	7,574
Warren				45	46	91	45	46	91	754	674	1,428	1,146	1,073	2,219	1,899	1,747	3,647
Washington				70	51	121	70	51	121	882	807	1,689	975	924	1,899	1,857	1,731	3,588
Wayne										771	681	1,451	753	747	1,500	1,525	1,428	2,953
Webster				95	110	205	95	110	205	1,145	1,103	2,246	2,346	2,289	4,635	3,486	3,392	6,881
Winnebago				17	12	29	17	12	29	766	707	1,473	622	592	1,214	1,388	1,299	2,687
Winneshiek				36	25	61	36	25	61	1,116	1,026	2,142	579	585	1,164	1,695	1,611	3,306
Woodbury				700	639	1,339	700	639	1,339	1,057	942	1,999	7,045	6,676	13,721	8,102	7,618	15,720
Worth				12	9	21	12	9	21	655	622	1,277	325	492	1,017	1,180	1,114	2,294
Wright				98	79	177	98	79	177	1,105	978	2,083	1,055	1,060	2,115	2,160	2,038	4,198
Total	28	42	70	9,373	8,752	18,125	9,401	8,794	18,195	85,941	79,000	164,941	133,649	128,855	262,504	219,590	207,855	427,445

TABLE XIII—ENROLLMENT STATISTICS—SCHOOL YEAR 1926-1927

Counties	High School Enrollment—Grades 9-12									Total Enrollment in Public Schools Including Kindergarten, Elementary, High School, Continuation and Junior College								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Adair				334	357	691	334	357	691	940	763	1,703	839	926	1,765	1,779	1,689	3,468
Adams				179	248	427	179	248	427	665	612	1,277	586	628	1,214	1,251	1,240	2,491
Allamakee				236	307	543	236	307	543	1,015	909	1,924	719	789	1,508	1,734	1,698	3,432
Appanoose	19	14	33	617	695	1,312	636	709	1,345	1,210	1,089	2,299	2,602	2,509	5,111	3,812	3,598	7,410
Audubon				163	321	484	163	321	484	960	840	1,800	638	826	1,464	1,598	1,666	3,264
Benton	10	10	20	488	612	1,100	498	622	1,120	1,072	948	2,020	1,752	1,695	3,447	2,824	2,643	5,467
Black Hawk	6	3	9	1,120	1,352	2,472	1,126	1,355	2,481	691	640	1,331	5,254	5,470	10,724	5,945	6,110	12,055
Boone				677	746	1,423	677	746	1,423	989	878	1,867	2,513	2,506	5,018	3,502	3,380	6,885
Bremer				327	383	710	327	383	710	863	729	1,592	1,043	1,067	2,110	1,906	1,796	3,702
Buchanan				401	552	953	401	552	953	929	824	1,753	1,406	1,525	2,931	2,335	2,349	4,684
Buena Vista				469	583	1,052	469	583	1,052	191	189	380	1,973	1,965	3,938	2,164	2,154	4,318
Butler	111	138	249	356	389	745	467	527	994	1,151	1,078	2,229	1,174	1,185	2,359	2,325	2,263	4,588
Calhoun				396	511	907	396	511	907	782	749	1,531	1,285	1,367	2,652	2,067	2,116	4,183
Carroll				365	408	773	365	408	773	656	615	1,271	1,111	1,162	2,273	1,767	1,777	3,544
Cass				531	627	1,158	531	627	1,158	900	864	1,764	1,410	1,353	2,963	2,310	2,417	4,727
Cedar				308	414	722	308	414	722	712	614	1,326	1,192	1,242	2,434	1,904	1,856	3,760
Cerro Gordo	54	60	114	850	880	1,730	904	940	1,844	969	904	1,873	3,509	3,529	7,038	4,478	4,433	8,911
Cherokee				368	424	792	368	424	792	588	604	1,192	1,317	1,380	2,697	1,905	1,984	3,889
Chickasaw	6	2	8	318	373	691	324	375	699	835	708	1,543	739	778	1,517	1,574	1,486	3,060
Clarke				212	247	459	212	247	459	729	638	1,367	612	628	1,240	1,341	1,266	2,607
Clay				349	484	833	349	484	833	567	516	1,083	1,338	1,465	2,803	1,905	1,981	3,886
Clayton				409	505	914	409	505	914	1,329	1,247	2,576	1,340	1,333	2,673	2,669	2,580	5,249
Clinton				831	885	1,716	831	885	1,716	895	814	1,709	3,573	3,495	7,068	4,468	4,309	8,777
Crawford				317	384	701	317	384	701	1,211	1,085	2,296	1,396	1,246	2,642	2,417	2,331	4,748
Dallas				720	780	1,500	720	780	1,500	775	729	1,504	2,659	2,566	5,225	3,434	3,295	6,729

TABLE XIII—ENROLLMENT STATISTICS—SCHOOL YEAR 1926-1927—Continued

Counties	High School Enrollment—Grades 9-12									Total Enrollment in Public Schools Including Kindergarten, Elementary, High School, Continuation and Junior College								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Davis				220	215	435	220	215	435	826	730	1,556	716	675	1,391	1,542	1,405	2,947
Decatur				436	523	959	436	523	959	1,062	875	1,937	1,248	1,314	2,562	2,310	2,189	4,499
Delaware				306	379	685	306	379	685	676	623	1,299	1,226	1,259	2,485	1,902	1,882	3,784
Des Moines				717	716	1,433	717	716	1,433	446	412	858	3,309	3,239	6,548	3,755	3,651	7,406
Dickinson				303	391	694	303	391	694	227	184	411	1,209	1,179	2,388	1,436	1,363	2,799
Dubuque	8	20	28	549	673	1,222	567	693	1,260	985	855	1,840	2,878	2,819	5,697	3,863	3,674	7,537
Emmet	29	34	63	253	374	627	282	408	690	505	480	985	1,157	1,333	2,490	1,662	1,813	3,475
Fayette				645	744	1,389	645	744	1,389	981	1,023	2,004	2,335	2,512	4,847	3,316	3,535	6,851
Floyd	133	155	288	388	419	807	521	574	1,095	782	707	1,489	1,413	1,399	2,812	2,195	2,106	4,301
Franklin				248	324	572	248	324	572	880	825	1,705	1,036	1,064	2,100	1,916	1,889	3,805
Fremont				385	411	796	385	411	796	670	580	1,250	1,391	1,343	2,734	2,061	1,923	3,984
Greene	91	129	220	377	477	854	468	616	1,084	785	789	1,574	1,412	1,412	2,824	2,197	2,201	4,398
Grundy				318	342	660	318	342	660	783	727	1,510	1,088	1,105	2,193	1,871	1,832	3,703
Guthrie				438	492	930	438	492	930	1,065	976	2,041	1,268	1,351	2,619	2,333	2,327	4,660
Hamilton				461	563	1,024	461	563	1,024	1,080	927	2,007	1,710	1,671	3,381	2,790	2,598	5,388
Hancock				289	366	655	289	366	655	902	850	1,752	1,036	1,082	2,118	1,938	1,932	3,870
Hardin				587	677	1,264	587	677	1,264	868	792	1,660	2,072	2,127	4,199	2,940	2,919	5,859
Harrison				560	704	1,264	560	704	1,264	1,163	1,102	2,265	1,929	1,957	3,886	3,092	3,059	6,151
Henry	104	128	232	429	498	927	533	626	1,159	740	746	1,486	1,425	1,456	2,881	2,165	2,202	4,367
Howard				209	243	452	209	243	452	798	741	1,539	493	549	1,042	1,291	1,290	2,581
Humboldt	3	3	6	293	393	686	296	396	692	603	546	1,149	1,101	1,278	2,379	1,704	1,824	3,528
Ida				243	295	538	243	295	538	693	628	1,321	794	825	1,619	1,487	1,453	2,940
Iowa				324	442	766	324	442	766	931	864	1,795	990	1,063	2,053	1,921	1,927	3,848
Jackson				300	355	655	300	355	655	989	1,011	2,000	922	998	1,920	1,911	2,009	3,920
Jasper	34	24	48	641	774	1,415	665	798	1,463	1,444	1,402	2,846	2,404	2,390	4,794	3,848	3,792	7,640
Jefferson				392	499	891	392	499	891	864	824	1,688	1,320	1,380	2,700	2,184	2,213	4,397
Johnson	50	48	98	444	496	940	494	544	1,038	1,214	1,082	2,296	1,583	1,569	3,154	2,797	2,651	5,450
Jones				397	403	710	397	403	710	858	794	1,652	1,199	1,255	2,454	2,057	2,049	4,106
Keokuk				555	607	1,162	555	607	1,162	815	707	1,522	1,659	1,569	3,228	2,474	2,276	4,750
Kossuth	37	59	96	392	546	938	429	605	1,034	1,276	1,225	2,501	1,633	1,616	3,249	2,909	2,841	5,750
Lee				655	747	1,402	655	747	1,402	767	654	1,421	3,151	3,087	6,238	3,918	3,741	7,659
Linn	9	21	30	1,751	1,716	3,467	1,760	1,737	3,497	1,560	1,461	3,051	7,024	7,181	14,205	8,614	8,642	17,256
Louisa				340	318	658	340	318	658	324	296	620	1,246	1,092	2,338	1,570	1,388	2,958
Lucas	22	28	50	399	446	839	415	474	889	1,002	978	2,040	1,068	1,122	2,191	2,180	2,101	4,281
Lyon				290	290	512	290	290	512	1,127	1,002	2,134	790	663	1,453	1,922	1,670	3,592
Madison	75	69	144	380	380	740	455	449	904	831	787	1,618	1,112	1,066	2,178	1,943	1,853	3,796
Mahaska				518	577	1,095	518	577	1,095	1,106	1,068	2,174	1,874	1,912	3,786	2,980	2,980	5,960
Marion	99	116	206	579	685	1,258	665	799	1,464	1,046	973	2,019	2,498	2,409	4,907	3,544	3,472	7,016
Marshall				818	831	1,649	818	831	1,649	479	460	935	3,454	3,354	6,808	3,929	3,814	7,743
Mills				261	313	574	261	313	574	716	713	1,429	1,066	1,066	2,066	1,716	1,779	3,495
Mitchell				323	366	689	323	366	689	528	469	997	1,181	1,172	2,353	1,709	1,641	3,350
Monona				354	445	799	354	445	799	738	769	1,507	1,433	1,446	2,879	2,171	2,215	4,386
Monroe	21	26	47	325	407	732	346	433	779	1,261	1,136	2,397	1,226	1,335	2,571	2,497	2,471	4,968
Montgomery				476	578	1,054	476	578	1,054	475	425	900	1,674	1,691	3,365	2,149	2,116	4,265
Muscatine	10	11	21	503	590	1,093	513	601	1,114	917	861	1,778	2,116	2,539	4,655	3,033	3,400	6,433
O'Brien	11	23	34	384	453	837	395	476	871	712	720	1,432	1,449	1,442	2,882	2,152	2,162	4,314
Osceola				163	212	375	163	212	375	528	571	1,199	597	655	1,252	1,225	1,226	2,451
Page				585	684	1,269	585	684	1,269	852	840	1,692	2,023	2,145	4,168	2,875	2,985	5,860
Palo Alto				324	410	734	324	410	734	806	732	1,538	1,088	1,128	2,216	1,894	1,860	3,754
Plymouth	8	7	15	381	415	796	389	422	811	1,296	1,184	2,450	1,422	1,360	2,782	2,688	2,544	5,232
Pocahontas				294	383	677	294	383	677	658	663	1,321	1,043	1,142	2,185	1,701	1,805	3,506
Polk	10	16	26	3,733	3,824	7,557	3,743	3,840	7,583	1,140	1,005	2,145	18,523	18,709	37,232	19,663	19,714	39,377
Pottawattamie	17	20	37	1,208	1,399	2,607	1,225	1,419	2,644	1,860	1,767	3,677	6,011	6,042	12,053	7,871	7,809	15,680
Poweshiek				453	565	1,018	453	565	1,018	970	782	1,752	1,368	1,481	2,849	2,338	2,263	4,601
Ringgold				326	410	736	326	410	736	772	670	1,442	969	990	1,959	1,741	1,660	3,401
Sac				395	475	870	395	475	870	712	702	1,414	1,333	1,497	2,830	2,045	2,199	4,244
Scott				713	803	1,516	713	803	1,516	1,059	971	2,030	5,604	5,519	11,123	6,663	6,490	13,153
Shelby				297	393	690	297	393	690	843	788	1,631	992	1,006	1,998	1,805	1,794	3,599
Sioux	16	16	32	314	450	764	330	466	796	1,247	1,274	2,521	1,456	1,489	2,945	2,703	2,763	5,466
Story				767	924	1,691	767	924	1,691	425	464	889	3,186	3,234	6,420	3,611	3,698	7,309
Tama	61	82	143	491	526	1,017	552	608	1,160	1,008	962	1,970	1,694	1,613	3,377	2,672	2,575	5,247
Taylor				393	533	926	393	533	926	908	822	1,730	1,072	1,156	2,228	1,980	1,978	3,958
Union				434	530	964	434	530	964	620	572	1,192	1,605	1,741	3,346	2,225	2,313	4,538
Van Buren				398	429	827	398	429	827	757	671	1,428	990	1,033	2,023	1,747	1,704	3,451
Wapello	14	11	25	918	970	1,888	932	981	1,913	1,030	939	1,969	3,854	3,684	7,538	4,884	4,623	9,507
Warren				501	545	1,046	501	545	1,046	754	674	1,428	1,602	1,064	3,326	2,416	2,338	4,754
Washington				399	525	924	399	525	924	885	837	1,722	1,441	1,500	2,941	2,326	2,337	4,663
Wayne				410	460	870	410	460	870	770	681	1,451	1,165	1,207	2,372	1,935	1,888	3,823
Webster	17	29	46	706	821	1,526	722	850	1,572	1,160	1,132	2,292	3,260	3,427	6,687	4,420	4,559	8,979
Winnebago				268	374	642	268	374	642	766	707	1,473	907	978	1,885	1,673	1,685	3,358
Winneshiek				239	339	578	239	339	578	1,110	1,032	2,142	854	949	1,803	1,964	1,981	3,945
Woodbury	56	23	37	1,966	2,309	4,275	1,980	2,332	4,312	1,071	965	2,036	9,848	9,775	19,623	10,919	10,740	21,659
Worth				202	249	451	202	249	451	655	622	1,277	739	750	1,489	1,394	1,372	2,766
Wright	129	186	315	474	648	1,122	605	834	1,437	1,234	1,164	2,398	1,627	1,787	3,414	2,861	2,951	5,812
Total	1,207	1,541	2,748	49,363	57,555	106,918	50,570	59,096	109,666	87,176	80,583	167,759	194,323	198,161	392,484	281,499	278,744	560,243

TABLE XIV—LEVY STATISTICS—SCHOOL YEAR 1926-1927

Counties	Amount of Levy in General Fund			Amount of Levy in Schoolhouse Fund		
	Rural	City	State	Rural	City	State
Adair	$ 171,650.00	$ 117,367.86	$ 289,017.86	$ 1,925.00	$ 31,724.37	$ 33,649.37
Adams	83,665.00	81,491.00	165,156.00	4,656.00	21,190.00	25,236.00
Allamakee	94,195.00	100,400.00	194,595.00	5,000.00	15,900.00	20,900.00
Appanoose	96,150.00	175,900.00	272,050.00	4,365.83	24,800.00	29,165.83
Audubon	94,000.00	94,560.00	188,560.00	5,000.00	15,750.00	20,750.00
Benton	132,480.00	228,287.18	360,767.18	2,655.00	45,560.73	47,615.73
Black Hawk	86,675.00	842,986.00	929,661.00	4,350.00	106,878.00	111,228.00
Boone	183,177.11	283,600.00	466,717.11	16,767.89	76,200.00	92,967.89
Bremer	68,115.67	126,083.00	194,198.67	7,500.00	24,000.00	31,500.00
Buchanan	107,726.99	237,520.00	345,246.99	210.00	36,900.00	37,110.00
Buena Vista	41,500.00	402,964.00	444,364.00	1,550.00	65,654.00	67,204.00
Butler	119,083.01	127,350.44	246,433.45	2,737.57	30,400.11	33,137.68
Calhoun	119,300.00	168,050.00	287,350.00	6,000.00	26,800.00	32,800.00
Carroll	82,066.73	166,460.00	248,526.73	4,200.00	28,050.00	32,250.00
Cass	133,440.00	134,580.00	268,020.00	----------	31,800.00	31,800.00
Cedar	84,610.00	181,700.00	266,310.00	6,093.00	71,185.00	77,278.00
Cerro Gordo	121,001.53	353,100.00	474,101.53	8,322.37	19,150.00	24,472.37
Cherokee	88,435.00	212,932.70	301,367.70	6,065.00	60,515.00	66,580.00
Chickasaw	88,222.00	82,000.00	170,222.00	9,405.00	21,000.00	30,405.00
Clarke	87,825.00	55,400.00	143,225.00	625.00	8,000.00	8,625.00
Clay	82,544.96	201,400.00	283,944.96	5,650.00	43,150.00	48,800.00
Clayton	141,400.00	191,102.85	332,502.85	5,650.00	25,371.02	31,021.02
Clinton	151,855.23	470,243.00	622,098.23	1,090.00	105,147.13	106,237.13
Crawford	166,000.00	205,396.04	371,396.04	7,000.00	27,080.52	34,080.52
Dallas	111,450.87	348,515.51	459,966.38	4,665.00	70,094.56	74,159.56
Davis	79,459.00	66,312.00	145,771.00	1,150.00	13,740.00	14,890.00
Decatur	107,237.25	117,399.00	224,636.25	225.00	28,571.00	28,796.00
Delaware	72,506.00	198,609.00	271,115.00	250.00	18,749.00	18,999.00
Des Moines	39,814.00	504,466.86	544,280.86	1,500.00	77,266.82	78,766.82
Dickinson	32,939.00	201,413.00	234,352.00	1,015.00	42,922.00	43,937.00
Dubuque	91,616.77	496,960.00	588,576.77	3,090.00	112,900.00	115,990.00
Emmet	76,500.00	167,900.00	244,400.00	4,500.00	32,900.00	37,400.00
Fayette	198,120.00	324,712.00	522,832.00	16,150.00	45,600.00	61,750.00
Floyd	91,392.29	190,046.18	281,438.47	5,252.32	20,055.68	25,308.00
Franklin	118,892.74	143,818.68	262,711.42	2,848.15	21,841.46	24,689.61
Fremont	85,723.04	229,902.40	315,625.44	----------	32,959.34	32,959.34
Greene	104,243.99	241,483.20	345,727.19	4,241.43	72,590.81	77,068.24
Grundy	66,765.00	181,472.72	250,208.72	10,465.00	46,005.62	56,470.62
Guthrie	128,700.00	179,229.00	308,029.00	8,300.00	35,050.00	43,350.00
Hamilton	131,238.00	223,967.00	355,205.00	4,750.00	56,030.00	60,780.00
Hancock	126,461.73	140,300.00	266,761.73	13,000.00	30,272.00	43,272.00
Hardin	116,281.48	257,553.36	373,834.84	7,350.00	27,929.00	35,279.34
Harrison	145,853.45	247,862.00	393,715.45	3,200.00	33,000.00	36,200.00
Henry	76,961.25	195,555.04	272,518.29	3,132.85	32,184.17	35,317.02
Howard	105,681.71	79,359.92	185,041.63	7,055.20	9,055.02	16,110.22
Humboldt	89,300.00	435,537.63	524,837.63	3,000.00	131,425.57	134,425.57
Ida	98,000.00	116,552.11	214,552.11	1,112.82	26,287.20	27,400.02
Iowa	117,752.00	786,575.00	904,327.00	3,500.00	42,825.00	46,325.00
Jackson	118,934.00	146,350.00	265,284.00	1,250.00	22,850.00	24,100.00
Jasper	222,480.00	298,277.00	520,757.00	12,150.00	24,827.00	36,977.00
Jefferson	103,561.00	162,800.00	266,361.00	4,500.00	25,200.00	29,700.00
Johnson	156,912.40	217,340.91	374,253.31	110.00	36,500.00	36,610.00
Jones	98,456.00	181,750.00	280,206.00	561.00	42,300.00	42,861.00
Keokuk	104,500.00	199,900.00	304,500.00	1,210.00	34,720.00	35,930.00
Kossuth	151,700.98	215,760.00	367,460.98	350.00	29,821.33	30,171.33
Lee	72,450.00	452,369.69	524,819.69	----------	89,760.00	89,760.00
Linn	197,525.00	1,111,820.00	1,309,345.00	10,375.00	241,384.00	251,759.00
Louisa	33,269.02	218,781.67	252,050.69	600.00	58,899.45	59,499.45
Lucas	109,030.00	92,461.00	201,491.00	2,700.00	24,500.00	27,200.00
Lyon	137,720.44	469,710.00	607,430.44	15,137.57	21,955.00	37,092.57
Madison	114,632.00	131,472.84	245,504.84	3,300.00	30,474.20	33,774.20
Mahaska	142,160.00	244,200.00	386,360.00	2,325.00	36,175.00	38,500.00
Marion	96,160.00	255,195.00	351,355.00	4,300.00	33,969.00	37,269.00
Marshall	50,488.00	468,240.00	518,728.00	----------	122,635.00	122,635.00
Mills	94,454.00	100,250.00	194,704.00	----------	15,930.00	15,930.00
Mitchell	73,300.00	155,580.00	228,880.00	1,200.00	24,900.00	26,100.00
Monona	116,891.56	205,688.53	322,580.09	9,500.00	36,750.00	46,250.00
Monroe	114,767.00	94,000.00	208,767.00	3,115.00	7,000.00	10,115.00
Montgomery	73,800.00	235,318.00	309,118.00	----------	36,410.00	36,410.00
Muscatine	91,078.11	251,607.89	342,686.00	506.23	39,284.43	39,790.66
O'Brien	128,370.00	222,515.67	350,885.67	27,010.20	43,605.06	70,615.26
Osceola	80,900.00	80,100.00	161,000.00	3,900.00	23,400.00	20,400.00
Page	115,050.00	227,467.00	342,517.00	1,400.00	48,795.00	50,195.00
Palo Alto	117,800.00	178,491.76	296,291.76	2,800.00	39,870.75	42,670.75
Plymouth	137,949.03	195,329.45	333,278.48	4,607.45	33,665.00	38,272.45
Pocahontas	97,200.00	198,695.00	295,895.00	----------	31,225.00	31,225.00
Polk	137,500.00	3,136,465.50	3,273,965.50	2,300.00	214,500.00	276,800.00
Pottawattamie	218,849.04	798,917.00	1,017,766.04	10,600.00	116,066.00	126,666.00
Poweshiek	146,057.43	196,710.45	342,767.88	3,265.00	39,500.00	42,765.00
Ringgold	100,910.00	103,800.00	204,710.00	200.00	21,925.00	22,125.00
Sac	107,218.19	227,620.00	334,838.19	16,080.39	44,400.00	60,480.39
Scott	111,461.36	936,759.00	1,048,220.36	5,014.00	155,463.00	160,477.00
Shelby	110,378.68	127,771.05	238,149.73	12,247.80	43,624.28	55,872.08
Sioux	157,650.00	171,198.33	328,848.33	14,500.00	26,941.87	41,441.87
Story	73,234.00	490,085.00	563,319.00	----------	149,956.00	151,156.00
Tama	128,047.59	201,381.91	366,779.50	4,053.66	50,991.55	55,045.21
Taylor	130,169.26	116,965.89	247,135.15	1,850.00	20,443.61	22,293.61

TABLE XIV—LEVY STATISTICS—SCHOOL YEAR 1926-1927—Continued

Counties	Amount of Levy in General Fund			Amount of Levy in Schoolhouse Fund		
	Rural	City	State	Rural	City	State
Union	83,200.00	319,480.00	402,680.00	3,400.00	33,900.00	37,300.00
Van Buren	85,580.00	105,650.00	191,230.00	1,350.00	10,000.00	11,350.00
Wapello	105,690.00	458,913.00	564,603.00	2,733.00	61,000.00	63,733.00
Warren	89,575.07	221,747.43	311,322.50	725.00	58,472.50	59,197.50
Washington	110,313.00	182,105.00	292,418.00	.....	37,195.00	37,195.00
Wayne	90,560.00	135,350.00	226,340.00	300.00	26,500.00	26,800.00
Webster	155,827.00	489,577.00	645,404.00	3,200.00	105,050.00	108,250.00
Winnebago	83,800.00	126,670.00	210,470.00	1,000.00	24,947.00	25,947.00
Winneshiek	118,600.00	104,300.00	222,900.00	3,000.00	16,300.00	19,300.00
Woodbury	148,391.29	1,716,558.00	1,864,949.29	1,050.00	234,640.00	235,690.00
Worth	82,050.00	84,600.00	166,650.00	19,900.00	23,000.00	42,900.00
Wright	136,260.00	191,228.16	327,488.16	3,981.82	25,700.00	29,681.82
Total	$ 11,623,030.25	$ 28,948,191.21	$ 40,571,221.46	$ 445,988.55	$ 4,821,417.50	$ 5,267,406.05

TABLE XV—TAXABLE PROPERTY STATISTICS—SCHOOL YEAR 1926-1927

Counties	Taxable Valuation of Property			Total Moneys and Credits		
	Rural	City	State	Rural	City	State
Adair	$ 4,628,842.00	$ 2,073,106.00	$ 6,701,948.00	$ 739,573.00	$ 2,196,266.00	$ 2,935,839.00
Adams	3,833,081.00	1,319,427.00	5,152,508.00	466,839.00	2,119,999.00	2,586,838.00
Allamakee	4,675,680.00	1,761,946.00	6,437,626.00	869,627.00	2,865,992.00	3,735,619.00
Appanoose	4,322,961.00	2,290,336.00	6,613,297.00	948,691.00	1,867,756.00	2,816,447.00
Audubon	4,993,044.00	1,569,924.00	6,562,968.00	7,881.29	25,686.20	3,356,749.00
Benton	7,397,962.00	4,165,216.00	11,563,168.00	1,881,152.00	5,515,387.00	7,396,539.00
Black Hawk	5,010,158.00	11,413,079.00	16,875,009.00	65,911.00	331,187.00	398,144.00
Boone	5,592,368.00	4,955,841.00	10,548,109.00	903,657.00	3,996,209.00	4,899,866.00
Bremer	4,882,839.00	2,532,564.00	7,414,984.00	1,511,199.00	4,471,866.00	5,983,065.00
Buchanan	4,692,057.00	3,058,240.00	7,750,297.00	615,569.00	3,415,434.00	4,029,993.00
Buena Vista	1,967,188.00	9,393,974.00	11,361,162.00	321,686.00	5,048,861.00	5,370,547.00
Butler	5,550,180.00	2,113,948.00	7,664,128.00	1,115,231.00	3,128,493.00	5,393,024.00
Calhoun	3,918,536.00	3,801,851.00	9,720,387.00	839,451.00	3,606,808.00	4,477,259.00
Carroll	6,900,977.00	3,106,045.00	10,007,022.00	994,961.00	3,905,598.00	4,899,859.00
Cass	24,620,716.00	10,753,636.00	35,374,352.00	961,188.00	4,812,498.00	5,773,686.00
Cedar	4,647,974.00	4,848,284.00	9,496,258.00	1,067,284.00	7,128,535.00	8,195,819.00
Cerro Gordo	5,967,297.00	7,424,352.00	13,391,649.00	604,285.00	5,228,671.00	5,832,956.00
Cherokee	4,624,533.00	4,730,989.00	9,355,522.00	453,900.00	2,503,742.00	2,957,642.00
Chickasaw	4,508,800.00	1,775,121.00	6,371,921.00	675,600.00	1,989,405.00	2,665,005.00
Clarke	3,870,981.00	912,973.00	4,783,951.00	69,929.00	572,211.00	642,140.00
Clay	3,974,852.00	4,411,591.00	8,386,443.00	3,625.50	33,889.46	3,751,496.00
Clayton	7,294,587.00	2,776,395.00	9,980,982.00	2,407,015.00	4,919,293.00	7,326,308.00
Clinton	15,198,751.00	8,364,396.00	23,563,147.00	544,395.00	3,454,476.00	3,998,871.00
Crawford	8,922,327.00	3,238,677.00	12,161,004.00	816,966.00	3,725,242.00	4,542,208.00
Dallas	4,572,300.00	5,725,994.00	10,298,297.00	10,011.26	43,725.36	53,736.62
Davis	3,575,968.00	1,588,658.00	5,163,156.00	791,460.00	1,669,400.00	2,460,860.00
Decatur	3,854,366.00	1,929,667.00	5,784,033.00	369,376.00	1,982,469.00	2,351,845.00
Delaware	4,483,718.00	3,470,106.00	7,953,824.00	1,092,009.00	3,679,238.00	4,771,247.00
Des Moines	2,176,329.00	8,953,504.00	11,129,833.00	749,978.00	7,882,112.00	8,632,090.00
Dickinson	1,301,698.00	4,583,456.00	5,885,154.00	114,998.00	1,259,169.00	1,374,167.00
Dubuque	7,168,037.00	8,843,922.00	10,011,959.00	1,735,785.00	7,597,862.00	9,333,647.00
Emmet	2,646,820.00	2,882,269.00	5,529,089.00	1,338.44	8,876.80	1,021,524.00
Fayette	6,195,405.00	4,890,993.00	11,086,398.00	1,336,600.00	4,517,030.00	5,853,630.00
Floyd	4,093,747.00	3,368,822.00	7,462,569.00	1,013.50	7,965.82	897,932.00
Franklin	3,672,378.00	3,044,598.00	8,716,976.00	1,091,441.00	2,898,208.00	3,989,649.00
Fremont	3,449,449.00	3,156,824.00	6,606,273.00	1,080.27	5,730.43	681,070.00
Greene	4,415,939.00	4,224,739.00	8,640,678.00	4,018.82	26,432.19	30,451.01
Grundy	5,114,135.00	3,043,722.00	8,157,857.00	1,070,150.00	3,576,375.00	4,646,525.00
Guthrie	5,518,438.00	2,694,030.00	8,212,468.00	862,275.00	3,099,855.00	3,962,130.00
Hamilton	5,660,489.00	3,254,401.00	8,914,890.00	830,485.00	4,044,732.00	4,875,217.00
Hancock	4,988,150.00	2,336,761.00	7,324,911.00	276,995.00	1,553,617.00	1,830,612.00
Hardin	5,409,347.00	4,822,981.00	10,232,328.00	847,205.00	6,455,260.00	7,302,465.00
Harrison	5,667,875.00	3,518,691.00	9,186,566.00	589,407.00	3,288,180.00	3,877,587.00
Henry	3,195,655.00	3,160,891.00	6,356,546.00	1,309,062.00	6,062,816.00	7,371,878.00
Howard	4,533,245.00	1,280,815.00	5,814,060.00	7,670.00	14,953.41	2,202,344.00
Humboldt	4,226,398.00	2,887,996.00	7,114,394.00	482,080.00	2,548,467.00	3,030,547.00
Ida	5,127,350.00	1,844,377.00	6,971,827.00	360,925.00	3,124,870.00	3,485,795.00
Iowa	6,431,408.00	768,797.00	7,200,205.00	3,172,829.00	4,764,203.00	7,937,002.00
Jackson	6,220,540.00	2,356,471.00	8,577,011.00	1,384,713.00	3,515,273.00	4,899,986.00
Jasper	8,524,256.00	3,991,154.00	12,515,406.00	2,628,264.00	8,884,687.00	11,512,951.00
Jefferson	4,552,626.00	2,134,108.00	6,686,734.00	1,225,135.00	3,393,236.00	4,618,371.00
Johnson	7,182,134.00	3,798,784.00	10,981,918.00	3,017,845.00	4,496,081.00	7,513,926.00
Jones	5,234,677.00	3,055,967.00	8,290,644.00	1,991,722.00	4,777,157.00	6,768,879.00
Keokuk	5,195,953.00	3,927,462.00	9,123,415.00	1,828,742.00	5,748,857.00	7,577,599.00
Kossuth	8,085,564.00	4,154,437.00	12,240,001.00	1,049,738.00	2,493,427.00	3,543,165.00
Lee	4,810,141.00	8,553,095.00	13,363,236.00	847,925.00	2,371,065.00	3,218,990.00
Linn	7,700,538.00	17,315,156.00	25,015,694.00	2,073,603.00	12,636,082.00	14,709,685.00
Louisa	1,606,406.00	3,985,529.00	5,588,936.00	414,163.33	2,714,829.99	3,128,993.32
Lucas	4,027,174.00	1,118,418.00	5,145,592.00	824,555.00	1,877,893.00	2,702,448.00
Lyon	7,849,010.00	1,974,391.00	9,823,401.00	538,827.00	2,014,798.00	2,553,625.00

TABLE XV—TAXABLE PROPERTY STATISTICS—SCHOOL YEAR 1926-1927—Continued

Counties	Taxable Valuation of Property			Total Moneys and Credits		
	Rural	City	State	Rural	City	State
Madison	4,645,254.00	2,484,309.00	7,129,563.00	1,216,105.00	3,466,101.00	4,682,206.00
Mahaska	5,962,299.00	3,679,976.00	9,642,275.00	1,337,157.00	4,671,074.00	6,008,231.00
Marion	4,336,392.00	4,048,008.00	8,384,400.00	856,962.00	5,913,871.00	6,770,833.00
Marshall	2,799,384.00	9,108,044.00	11,907,408.00	665,291.00	7,362,274.00	8,027,565.00
Mills	3,785,560.00	2,153,575.00	5,939,135.00	1,131,506.00	2,138,354.00	3,269,860.00
Mitchell	3,624,932.00	3,059,680.00	6,684,612.00	628,399.00	4,961,632.00	5,590,031.00
Monona	4,289,599.00	4,099,436.00	8,389,035.00	395,235.00	1,679,899.00	2,075,134.00
Monroe	3,786,912.00	1,296,679.00	5,083,591.00	378,601.62	693,096.80	1,071,698.42
Montgomery	3,070,484.00	4,097,608.00	7,168,092.00	622,960.00	5,128,038.00	5,750,998.00
Muscatine	4,869,297.00	4,086,910.00	8,956,207.00	1,378,267.00	4,301,697.00	5,679,964.00
O'Brien	6,221,878.00	4,196,889.00	10,418,767.00	968,022.00	3,203,344.00	4,171,366.00
Osceola	3,905,861.00	1,778,366.00	5,684,227.00	302,335.00	1,013,611.00	1,315,946.00
Page	5,378,050.00	3,658,805.00	9,036,855.00	1,905,034.00	4,927,401.00	6,832,435.00
Palo Alto	18,031,013.00	12,258,888.00	30,269,901.00	682.60	4,506.08	5,188.68
Plymouth	9,725,776.00	4,018,319.00	13,744,095.00	1,003,313.00	3,050,832.00	4,054,145.00
Pocahontas	4,907,977.00	3,717,202.00	8,625,179.00	597,920.00	1,651,505.00	2,249,425.00
Polk	4,475,760.00	52,485,925.00	56,961,685.00	1,293,843.00	34,630,094.00	35,923,937.00
Pottawattamie	9,526,366.00	10,512,675.00	20,039,041.00	1,407,423.00	9,254,480.00	10,661,903.00
Poweshiek	6,628,518.00	3,044,225.00	9,672,743.00	972,149.00	4,642,268.00	5,614,417.00
Ringgold	3,623,675.00	1,529,819.00	5,153,494.00	545,312.00	1,807,627.00	2,352,939.00
Sac	6,594,281.00	3,859,632.00	10,453,913.00	1,013,258.00	3,626,114.00	4,639,372.00
Scott	6,512,857.00	18,925,252.00	25,438,109.00	1,993,865.00	22,052,120.00	23,985,985.00
Shelby	1,331,116.00	3,003,615.00	9,354,731.00	1,158,898.00	3,120,532.00	4,279,430.00
Sioux	9,724,563.00	4,239,167.00	13,963,730.00	1,335,597.00	4,260,678.00	5,596,275.00
Story	784,230.00	2,072,370.00	2,856,600.00	483,738.00	6,327,294.00	6,811,032.00
Tama	9,664,759.00	4,763,002.00	14,427,761.00	1,625,186.00	6,162,020.00	7,787,206.00
Taylor	5,096,964.00	1,316,380.00	6,373,344.00	831,675.00	3,597,276.00	4,428,951.00
Union	2,705,629.00	1,955,384.00	4,661,013.00	498,735.00	2,434,672.00	2,933,407.00
Van Buren	3,493,251.00	1,606,718.00	5,099,969.00	713,653.00	1,784,222.00	2,497,875.00
Wapello	4,566,337.00	5,540,572.00	10,106,909.00	785,739.00	3,449,211.00	4,234,950.00
Warren	4,157,089.00	4,334,117.00	8,491,197.00	10,858.85	61,736.16	72,595.01
Washington	6,118,528.00	3,680,077.00	9,798,605.00	1,716,209.00	7,036,401.00	8,752,610.00
Wayne	4,061,594.00	2,118,395.00	6,179,989.00	578,022.00	2,471,424.00	3,049,446.00
Webster	6,339,739.00	8,858,313.00	15,198,052.00	746,743.00	4,077,948.00	4,824,691.00
Winnebago	3,404,441.00	1,751,724.00	5,156,165.00	700,200.00	1,718,308.00	2,418,508.00
Winneshiek	12,054,898.00	9,996,804.00	22,051,702.00	26,192.12	2,065,931.00	2,285,143.00
Woodbury	5,818,414.00	31,056,043.00	36,874,457.00	160,600.00	14,081,842.00	14,242,442.00
Worth	4,132,471.00	1,589,237.00	5,727,708.00	846,215.00	1,491,925.00	2,337,140.00
Wright	6,480,588.00	2,909,071.00	9,389,659.00	398,927.00	9,748,484.00	9,607,401.00
Total	$ 690,997,965.00	$ 493,295,666.00	$ 1,184,291,061.00	$ 86,922,051.69	$ 402,065,436.70	$ 488,977,412.39

TABLE XVI—SCHOOL YEAR 1926-1927

Counties	Value of School Buildings			Outstanding Bonded Indebtedness			Unpaid Warrants		
	Rural	City	State	Rural	City	State	Rural	City	State
Adair	$ 125,455.00	$ 506,000.00	$ 631,455.00	$ 924.43		$ 924.43			
Adams	59,000.00	349,700.00	408,700.00	3,550.00	$ 296,500.00	300,050.00	$ 350.00		$ 350.00
Allamakee	124,781.00	395,750.00	520,531.00		195,000.00	195,000.00			
Appanoose	124,100.00	646,800.00	770,900.00	900.00	232,600.00	233,500.00	1,385.37	$ 29.47	1,414.84
Audubon	118,900.00	365,000.00	483,900.00		45,500.00	45,500.00			
Benton	103,810.00	1,034,000.00	1,137,810.00	7,200.00	530,340.00	537,540.00	350.00	2,100.00	2,450.00
Black Hawk	116,705.00	3,805,200.00	3,921,905.00	41,500.00	1,993,500.00	2,035,000.00		84,194.00	84,194.00
Boone	106,320.00	1,251,850.00	1,358,170.00	3,700.00	751,500.00	755,200.00	1,288.19		1,288.19
Bremer	96,570.00	991,405.00	1,087,975.00		352,000.00	352,000.00	450.00	1,508.36	1,958.36
Buchanan	94,895.00	883,540.00	978,435.00		344,000.00	344,000.00		4,261.11	4,261.11
Buena Vista	25,010.00	878,300.00	903,310.00	5,700.00	607,000.00	612,700.00	198.00	2,527.15	2,725.15
Butler	126,705.00	607,750.00	734,455.00	6,100.00	237,765.00	243,865.00	1,738.92	255.27	1,994.19
Calhoun	88,150.00	694,500.00	782,650.00		297,500.00	297,500.00			
Carroll	101,140.00	603,400.00	704,540.00	17,500.00	306,500.00	324,000.00		894.25	894.25
Cass	95,690.00	564,500.00	660,190.00		349,500.00	349,500.00		2,201.00	2,201.00
Cedar	107,700.00	860,500.00	968,200.00	1,500.00	704,000.00	705,500.00			
Cerro Gordo	161,830.00	2,691,853.00	2,853,683.00						
Cherokee	107,425.00	1,040,000.00	1,147,425.00						
Chickasaw	105,750.00	244,250.00	350,000.00	8,700.00	108,000.00	116,700.00			
Clarke	58,320.00	251,000.00	309,320.00	2,500.00	178,000.00	180,500.00	1,357.09	950.00	2,307.09
Clay	124,400.00	771,425.00	895,825.00	29,500.00	521,000.00	550,500.00	271.00		271.00
Clayton	160,605.00	717,000.00	877,605.00		229,500.00	229,500.00		5,919.23	5,919.23
Clinton	102,613.00	2,277,956.00	2,380,571.00	16,000.00	1,430,600.00	1,446,600.00			
Crawford	144,360.00	539,500.00	683,860.00		155,000.00	155,000.00	1,082.13	1,015.08	2,097.21
Dallas	83,855.00	1,220,050.00	1,303,905.00	4,400.00	805,400.00	809,800.00	522.82	41,368.65	41,891.47
Davis	90,200.00	314,900.00	405,100.00		139,700.00	139,700.00		29.75	29.75
Decatur	93,195.00	434,500.00	527,695.00		231,000.00	231,000.00	850.78	5,089.38	5,940.16
Delaware	83,970.00	454,000.00	537,970.00		176,000.00	176,000.00	3,268.47		3,268.47
Des Moines	47,925.00	1,727,681.00	1,775,606.00	400.00	781,600.00	782,000.00	500.00	17,196.86	17,696.86
Dickinson	18,613.00	512,650.00	531,263.00		314,800.00	314,800.00		4,506.19	4,506.19
Dubuque	125,765.00	1,981,000.00	2,106,765.00						
Emmet	79,400.00	1,156,500.00	1,235,900.00	35,500.00	258,000.00	293,500.00		569.13	569.13
Fayette	69,250.00	1,174,150.00	1,243,400.00	1,500.00	391,650.00	393,150.00		3,788.79	3,788.79
Floyd	104,225.00	584,000.00	688,225.00	3,500.00	215,500.00	219,000.00	3,858.00	234,085.00	237,943.00
Franklin	110,160.00	509,500.00	619,660.00		193,000.00	193,000.00	1,003.40	89.50	1,092.40
Fremont	68,430.00	590,500.00	658,930.00		336,000.00	336,000.00	877.13	10,382.43	11,259.56
Greene	74,008.28	833,000.00	907,008.28	1,200.00	633,000.00	634,200.00	2,000.00	5,000.00	7,000.00
Grundy	162,827.00	736,500.00	899,327.00	40,580.00	593,900.00	634,480.00	1,180.70	2,700.00	3,880.70

TABLE XVI—SCHOOL YEAR 1926-1927—Continued

Counties	Value of School Buildings			Outstanding Bonded Indebtedness			Unpaid Warrants		
	Rural	City	State	Rural	City	State	Rural	City	State
Guthrie	97,300.00	517,900.00	615,200.00		332,350.00	332,350.00	1,000.00	22,782.91	23,782.91
Hamilton	132,750.00	802,000.00	934,750.00		617,600.00	617,600.00	5,365.51	571.06	5,936.57
Hancock	121,280.00	506,500.00	627,780.00		353,000.00	353,000.00		905.04	905.04
Hardin	117,375.00	1,077,000.00	1,194,375.00	9,793.75	465,400.00	475,193.75		19,637.74	19,637.74
Harrison	142,450.00	730,000.00	872,450.00	3,277.50	258,500.00	261,777.50	1,000.00		1,000.00
Henry	74,025.00	887,500.00	961,525.00	4,500.00	397,500.00	402,000.00	1,096.02		1,096.02
Howard	102,050.00	245,500.00	347,550.00	8,700.00	98,000.00	106,700.00	684.60		684.60
Humboldt	77,557.00	561,800.00	639,357.00	13,500.00	374,800.00	388,300.00	4,273.50	2,598.75	6,872.26
Ida	59,000.00	466,300.00	525,300.00	22,000.00	276,500.00	298,500.00			
Iowa	120,800.00	491,000.00	611,800.00	21,000.00	272,100.00	293,100.00	325.00	1,020.47	1,345.47
Jackson	104,350.00	540,000.00	644,350.00		345,550.00	345,550.00		9,923.73	9,923.73
Jasper	264,210.00	1,253,661.00	1,517,871.00		680,500.00	680,500.00	6,835.35	17,286.75	24,122.10
Jefferson	94,905.00	510,100.00	605,005.00		323,250.00	323,250.00	291.00	146.72	437.72
Johnson	157,570.00	1,169,000.00	1,326,570.00		223,300.00	223,300.00	1,195.56	1,845.67	3,041.23
Jones	92,533.00	570,450.00	662,983.00		311,900.00	311,900.00	822.80		822.80
Keokuk	103,955.00	723,000.00	826,955.00	8,150.00	632,000.00	640,150.00	1,071.17		1,071.17
Kossuth	149,655.00	625,250.00	774,905.00		380,700.00	380,700.00	1,939.71	1,083.33	3,023.04
Lee	95,700.00	2,504,600.00	2,600,300.00		949,000.00	949,000.00		16,697.47	16,697.47
Linn	257,165.00	4,623,310.00	4,880,475.00	43,600.00	2,083,903.23	2,127,503.23	2,884.00	7,901.66	10,785.69
Louisa	32,050.00	982,800.00	1,014,850.00	1,500.00	677,500.00	679,000.00		62,771.92	62,771.92
Lucas	120,375.00	503,000.00	623,375.00	22,450.00	179,000.00	201,450.00	1,988.69		1,988.69
Lyon	150,730.00	485,000.00	635,730.00		323,700.00	323,700.00			
Madison	90,485.00	562,400.00	652,885.00		415,000.00	415,000.00	943.75		943.75
Mahaska	162,475.00	849,000.00	1,011,475.00	9,700.00	378,500.00	388,200.00		1.00	1.00
Marion	104,036.00	546,130.00	650,166.00	1,500.00	197,000.00	198,500.00		1,051.05	1,051.05
Marshall	51,244.00	1,803,385.00	1,854,629.00		1,076,500.00	1,076,500.00		4,080.00	4,080.00
Mills	95,740.00	361,346.00	457,086.00	5,500.00	75,000.00	80,500.00			
Mitchell	83,262.00	457,500.00	540,762.00	3,800.00	221,100.00	224,900.00		4.70	4.70
Monona	73,580.00	699,224.00	772,804.00		515,500.00	515,500.00		979.07	979.07
Monroe	125,020.00	423,600.00	548,620.00	8,900.00	120,000.00	128,900.00	702.60	85.97	788.57
Montgomery	56,100.00	611,790.00	667,890.00		367,300.00	367,300.00		20,714.55	20,714.55
Muscatine	104,666.00	837,250.00	941,916.00	500.00	413,000.00	413,500.00			
O'Brien	224,015.00	925,100.00	1,150,015.00	106,000.00	551,000.00	657,000.00	414.33	115.00	529.33
Osceola	82,375.00	238,145.00	320,520.00		182,800.60	182,800.60	3,195.45	2,013.83	5,209.28
Page	91,325.00	896,400.00	987,725.00		609,000.00	609,000.00		8,740.68	8,740.68
Palo Alto	87,450.00	544,000.00	631,450.00	2,500.00	324,300.00	326,800.00	600.00	23,272.82	23,872.82
Plymouth	173,575.00	648,400.00	821,975.00	17,000.00	326,500.00	343,500.00	27.00	27.70	54.70
Pocahontas	84,575.00	557,000.00	641,575.00		346,500.00	346,500.00		21,445.05	21,445.05
Polk	154,155.00	10,506,240.00	10,660,395.00	14,000.00	737,400.00	751,400.00	1,532.00	4,604.00	6,096.00
Pottawattamie	230,530.00	2,402,500.00	2,633,030.00						
Poweshiek	147,900.00	789,600.00	937,500.00	16,500.00	495,500.00	512,000.00	617.44	800.00	1,417.44
Ringgold	88,600.00	307,650.00	396,250.00	450.00	170,400.00	170,850.00	550.00		550.00
Sac	129,310.00	944,000.00	1,073,310.00	17,500.00	599,500.00	617,000.00		2,065.38	2,065.38
Scott	176,108.00	2,999,623.00	3,175,731.00	10,000.00	1,302,500.00	1,312,500.00		8,138.10	8,138.10
Shelby	148,213.00	604,700.00	752,913.00	21,000.00	431,000.00	452,000.00	3,202.43	3.65	3,206.08
Sioux	155,850.00	705,000.00	860,850.00	22,000.00	393,500.00	415,500.00	3,500.00	9,217.15	12,717.15
Story	58,800.00	2,021,000.00	2,079,800.00						
Tama	169,575.00	977,200.00	1,146,775.00	7,400.00	363,900.00	371,300.00	2,577.00	18,025.80	20,602.80
Taylor	102,370.00	374,707.50	477,077.50		244,000.00	244,000.00			
Union	84,475.00	778,025.00	862,500.00	1,000.00	539,000.00	540,000.00	103.00	18,316.91	18,419.91
Van Buren	90,450.00	342,150.00	432,600.00	1,600.00	106,600.00	108,200.00			
Wapello	105,550.00	1,734,000.00	1,839,550.00	6,233.00	762,500.00	768,733.00	1,059.00	95,107.99	96,157.99
Warren	88,170.00	686,780.00	774,950.00	6,850.00	554,900.00	561,750.00	356.26	10,632.27	10,988.27
Washington	103,410.00	872,700.00	976,110.00		457,000.00	457,000.00	85.00	2,185.00	2,270.00
Wayne	64,650.00	538,454.00	603,104.00		314,700.00	314,700.00		6,500.00	6,500.00
Webster	185,000.00	2,415,636.00	2,600,736.00	32,500.00	1,421,950.00	1,454,450.00	4,681.18	700.00	5,381.18
Winnebago	107,425.00	553,800.00	661,225.00	8,000.00	275,500.00	283,500.00	175.00	33,987.67	34,162.67
Winneshiek	165,150.00	237,000.00	402,150.00		128,000.00	128,000.00	1,155.00	10,778.00	11,933.00
Woodbury	114,875.00	3,815,374.00	3,930,249.00	6,250.00	2,618,000.00	2,624,250.00	1,241.64	50,370.48	51,612.12
Worth	183,080.00	408,500.00	591,580.00	119,780.00	208,500.00	327,780.00	518.75	143.55	662.30
Wright	147,255.00	629,000.00	776,255.00	20,200.00	256,500.00	276,700.00			
Total	$11,141,538.28	$ 102,600,090.50	$ 113,741,628.78	$ 856,988.68	$42,839,318.83	$43,696,307.51	$ 80,338.75	$ 961,808.65	$ 1,042,147.40

TABLE XVII—SCHOOL HOUSE FUND

Rural—School Townships and Rural Independent Districts—School Year 1926-1927

Counties	Receipts						
	Received From District Tax	Received From Sale of Bonds	Received From Sale of School Funding Bonds	Received From Sale of Schoolhouses and Grounds	Received By Transfer From General Fund	Received From Other Sources	Total Receipts Including July 1, 1926 Balance
Adair	$ 1,926.16					$ 543.26	$ 2,294.10
Adams	3,218.66	$ 5,000.00		$ 80.00	$ 48.50	235.76	8,856.93
Allamakee	2,628.90					3,033.45	8,134.35
Appanoose	4,772.88			68.00	900.82	.65	12,631.19
Audubon	2,386.40			289.65			4,988.68
Benton	2,368.06					2,500.00	10,515.23

TABLE XVII—SCHOOL HOUSE FUND—Continued
Rural—School Townships and Rural Independent Districts—School Year 1926-1927

Counties	Receipts						
	Received From District Tax	Received From Sale of Bonds	Received From Sale of School Funding Bonds	Received From Sale of Schoolhouses and Grounds	Received By Transfer From General Fund	Received From Other Sources	Total Receipts Including July 1, 1926 Balance
Black Hawk	6,065.91	4,668.50					16,868.04
Boone	1,912.80					560.00	6,818.45
Bremer	5,724.63			134.50		1,423.39	11,976.66
Buchanan	281.46						1,738.27
Buena Vista	1,538.85					185.44	4,353.08
Butler	4,058.53	3,160.00		24.00		121.50	11,506.04
Calhoun	5,509.61				2,500.00	472.50	15,196.44
Carroll	5,706.00			244.00	1,454.46	3,087.50	16,929.70
Cass	947.21						3,229.47
Cedar	3,022.53						9,919.40
Cerro Gordo	13,396.91				9,242.48	1,252.13	35,905.84
Cherokee	7,622.14						10,942.83
Chickasaw	4,055.95					104.39	10,856.22
Clarke	21.91				792.40		3,261.62
Clay	2,262.54	25,000.00		591.00		262.87	34,889.50
Clayton	273.60						2,381.02
Clinton	999.56						1,591.86
Crawford	6,383.99						11,540.09
Dallas	2,885.97			182.00	1,697.95	3,366.44	11,538.61
Davis	2,957.35	3,900.00			432.83		8,072.18
Decatur	231.51				820.37		2,617.63
Delaware	177.33						1,409.98
Des Moines	699.79						970.13
Dickinson	517.02						1,146.68
Dubuque	2,007.30					36.50	5,041.42
Emmet	3,759.39				858.35	24.00	12,616.16
Fayette	610.03	1,500.00				328.09	4,100.85
Floyd	3,641.31			180.00		5,503.30	16,243.37
Franklin	2,214.83					379.16	5,183.67
Fremont	55.44						927.79
Greene	1,942.16					1,292.58	5,948.80
Grundy	11,897.09	15,115.76		964.50	3,449.86	171.40	45,434.87
Guthrie	4,414.31	2,000.00		256.00		584.54	8,790.28
Hamilton	2,678.76	3,521.12		10.00	182.66	209.54	9,699.07
Hancock	12,289.19			213.00	1,500.00	4,778.46	23,818.26
Hardin	7,155.83					647.22	20,005.95
Harrison	1,126.93	3,469.17				385.85	7,691.98
Henry	3,152.85			91.00			4,193.78
Howard	6,256.67	4,000.00		118.82	4,500.00		16,327.00
Humboldt	1,752.89				2,000.00	65.05	4,520.93
Ida	1,344.69				714.98	442.25	27,419.51
Iowa	3,718.28					42.90	8,091.84
Jackson	1,008.69						1,894.02
Jasper	10,682.78			130.00	3,214.71	7,873.35	22,864.85
Jefferson	3,854.98						5,271.63
Johnson	3,204.05				1,563.33	2,000.00	8,373.58
Jones	943.17			512.30	10,000.00		13,589.97
Keokuk	1,285.97	4,528.95		35.00		143.10	6,375.80
Kossuth	2,900.00					83.00	15,369.79
Lee	15.00					400.00	3,020.56
Linn	13,269.92	2,700.00			681.84	1,198.17	28,498.54
Louisa	80.42	1,515.00			128.90		2,345.25
Lucas	5,078.16				125.00		6,824.99
Lyon	17,002.58			166.25		1,508.77	35,760.31
Madison	1,402.58					988.26	2,805.01
Mahaska	6,257.39				113.54	105.75	9,861.34
Marion	4,007.68	4,100.00			435.99	24.79	12,831.23
Marshall	195.91						2,806.83
Mills	2,861.67					244.68	4,640.86
Mitchell	1,227.16						2,160.99
Monona	1,734.83			66.00			1,973.29
Monroe	3,372.63					2,422.39	10,068.74
Montgomery	1,087.48						1,286.68
Muscatine	944.92				394.14		1,482.70
O'Brien	22,153.51	45,771.50		2,299.44		15,885.48	96,239.15
Osceola	5,782.00			571.00		214.25	9,053.44
Page	930.36						4,103.05
Palo Alto	9,726.63			176.00		1,950.50	20,944.72
Plymouth	4,547.99				1,386.57	2,866.00	25,961.66
Pocahontas						5.65	3,045.42
Polk	6,145.82				500.00	106.61	9,768.75
Pottawattamie	12,653.00			186.00	1,284.55	1,213.46	32,537.86
Poweshiek	3,568.27					3.81	13,087.30
Ringgold	194.56				4.37		2,293.83
Sac	7,948.34					61.12	21,412.19
Scott	4,861.21					73.00	10,666.37
Shelby	11,562.41			247.50		375.88	19,517.97
Sioux	21,646.07			116.50	5,000.00	661.84	32,686.40
Story	1,509.27						4,467.13
Tama	2,319.15			141.75		20.30	8,946.76
Taylor	57.13					20.37	2,204.38
Union	2,621.84			102.00		964.64	4,268.23
Van Buren	1,489.81					3.93	3,578.48

TABLE XVII—SCHOOL HOUSE FUND—Continued
Rural—School Townships and Rural Independent Districts—School Year 1926-1927

Counties	Receipts						
	Received From District Tax	Received From Sale of Bonds	Received From Sale of School Funding Bonds	Received From Sale of Schoolhouses and Grounds	Received By Transfer From General Fund	Received From Other Sources	Total Receipts Including July 1, 1926 Balance
Wapello	4,520.17	2,500.00		55.00	3,167.74	2,847.29	16,973.61
Warren	1,169.25					4.00	2,182.68
Washington	24.28						63.88
Wayne	56.15					219.75	380.15
Webster	13,801.53	15,178.85	$ 165.00			2,653.94	30,279.61
Winnebago	3,936.26					12.00	7,924.89
Winneshiek	1,810.73				572.84		2,845.86
Woodbury	268.27				3,316.80		4,047.86
Worth	12,117.75	35,070.88		1,991.70	3,300.00	2,070.23	81,417.55
Wright	2,671.48	3,510.13		338.10	742.74	223.98	14,427.19
Total	$ 406,366.25	$ 186,149.86	$ 165.00	$ 10,677.01	$ 67,028.77	$ 80,964.72	$ 1,248,421.99
Total for City	$ 4,938,877.56	$ 2,952,676.55	$ 251,810.98	$ 53,753.15	$ 822,438.41	$ 453,523.30	$13,831,240.09
Total for State	$ 5,345,243.81	$ 3,138,826.41	$ 251,975.98	$ 64,430.16	$ 889,467.18	$ 534,488.02	$15,079,661.99

TABLE XVIII—SCHOOL HOUSE FUND
Rural—School Townships and Rural Independent Districts—School Year 1926-1927

Counties	Disbursements									
	Paid for Schoolhouses and Sites	Paid on School Bonds	For Interest on			Temporary Loans	Transferred to General Fund	Paid For Other Purposes	Total Disbursements	On Hand June 30, 1927
			School Bonds	Registered Warrants	Overdrafts					
Adair	$ 879.74							$ 216.18	$ 1,095.42	$ 2,198.68
Adams	5,591.95	$ 2,580.05	$ 381.68				$ 45.41		8,599.09	317.24
Allamakee	7,727.16								7,727.16	407.19
Appanoose	1,845.83	1,991.66	55.00	$ 119.50			1,219.40	2,151.69	7,383.08	5,349.11
Audubon	3,223.54				$ 86.18				3,309.72	1,679.06
Benton	600.00	400.00	316.71				390.62		1,715.83	8,799.50
Black Hawk	3,629.47	200.00	2,255.00				660.01	915.84	7,651.32	9,216.72
Boone	1,154.46	1,400.00	282.86				828.21		3,665.53	3,152.92
Bremer	6,228.04	220.60	31.77					1,595.55	8,175.96	3,800.70
Buchanan							3.34	88.35	91.69	1,646.58
Buena Vista	1,808.00		225.00					390.00	2,223.00	2,120.98
Butler	4,904.34	1,500.00	268.00	86.70			631.42	1,125.87	8,516.33	2,789.71
Calhoun	4,157.22						749.12	638.22	5,544.56	9,051.88
Carroll	4,129.19	2,000.00	337.46			$ 36.00	3,945.03	3,777.50	14,216.12	2,704.58
Cass	1,675.00			175.02				250.31	2,100.33	1,129.14
Cedar		1,000.00	212.50				500.00	306.50	2,019.00	7,900.40
Cerro Gordo	9,792.65	8,061.58	1,393.48				3,557.80	440.47	23,155.98	12,749.86
Cherokee		1,000.00	2,372.50					95.82	3,468.32	7,274.51
Chickasaw	654.77	3,060.25	460.13		1.26			229.62	4,406.03	6,430.19
Clarke	2,380.84		125.00				21.91		2,527.75	733.87
Clay	21,011.41	1,000.00	738.35					582.10	23,331.86	11,537.64
Clayton	600.00						133.29	239.44	972.73	1,408.29
Clinton	736.00						257.82	280.77	1,274.59	317.27
Crawford	291.97							1,431.43	1,723.40	9,816.69
Dallas	5,151.50	300.00	285.00					346.75	6,083.25	5,235.36
Davis		5,842.84	240.30				756.26	280.63	6,363.79	1,798.39
Decatur	846.65	500.00	30.00					97.83	2,230.74	386.89
Delaware							113.58	7.00	7.00	1,402.98
Des Moines	88.00	400.00	12.00				300.00	55.60	669.18	390.95
Dickinson							980.00	3.78	993.78	842.90
Dubuque	50.00	350.00					252.63	618.69	1,978.69	3,092.73
Emmet	2,055.00	2,000.00	1,321.99				357.41	1,116.56	6,746.18	5,869.98
Fayette	1,244.40	200.00	61.50					87.70	1,951.01	2,149.84
Floyd	7,392.40		175.00	246.60		1,115.00		3,545.40	12,472.40	4,270.87
Franklin		2,000.00	700.00	118.70					2,818.70	2,364.97
Fremont							199.59	59.25	258.84	668.95
Greene	1,350.01	1,963.05	193.15	49.92		550.00	92.53	526.37	4,485.03	1,463.83
Grundy	18,219.81	11,020.00	2,337.36	54.00			1,535.71	1,629.52	34,796.30	10,638.57
Guthrie	4,116.75						73.72	1,656.45	5,846.92	2,943.36
Hamilton	3,514.95	2,000.00	206.91				1,656.39	970.59	7,748.84	1,950.23
Hancock	13,471.63			44.65		1,670.35			15,186.63	8,631.63
Hardin	2,948.89	4,000.00	1,557.26	146.01			2,075.22	156.09	10,883.47	9,122.48
Harrison		995.03	159.80				1,591.38	450.60	3,196.81	4,484.25
Henry	1,309.40	1,463.98	207.51				371.56	20.00	3,372.45	821.33
Howard	4,338.88	1,000.00	385.00		193.85	1,500.00	122.23	336.65	7,876.61	10,450.29
Humboldt	1,989.98	500.00	688.80					125.00	3,303.78	1,217.15
Ida	21,737.90		1,040.17					2,059.77	24,837.84	2,581.67
Iowa	29.80	1,700.00	1,135.00				942.03	2,802.37	6,619.20	1,472.64
Jackson		1,000.00	90.00						1,090.00	804.92
Jasper	19,270.76	7,500.00	454.90			1,100.00	33.97	111.43	28,471.06	4,393.79
Jefferson	1,391.70	1,900.00	258.00						3,549.70	1,721.93
Johnson	2,850.00		126.71			585.85	64.61	2,366.09	6,093.26	2,353.32
Jones	9,920.86	1,000.00	166.67						11,087.53	2,452.44

TABLE XVIII—SCHOOL HOUSE FUND—Continued

Counties	Disbursements									
	Paid for Schoolhouses and Sites	Paid on School Bonds	For Interest on			Temporary Loans	Transferred to General Fund	Paid For Other Purposes	Total Disbursements	On Hand June 30, 1927
			School Bonds	Registered Warrants	Overdrafts					
Keokuk	500.00	550.00	138.75				67.31		1,256.06	5,119.74
Kossuth	4,088.37	250.00	100.00				2,854.29	30.20	7,322.86	8,046.93
Lee		2,575.00						61.42	2,636.42	384.14
Linn	5,115.11	6,050.00	3,162.00				181.84	2,882.29	17,392.24	11,106.70
Louisa	2,111.94								2,111.94	233.31
Lucas	1,248.76	100.00	965.00					618.66	2,932.42	3,892.57
Lyon	12,417.54			746.78				1,154.25	14,718.57	21,050.74
Madison		873.52					355.95	1,000.19	2,229.66	575.25
Mahaska	2,429.00	3,060.00	627.38				150.03	409.29	6,666.70	3,194.64
Marion	4,189.83	3,166.64	290.65			303.89	147.59	1,153.82	9,352.42	3,478.81
Marshall										2,866.83
Mills		2,100.00	365.96	3.78	283.47			10.50	2,763.71	1,877.15
Mitchell		1,100.00	224.75		57.68				1,382.43	1,778.36
Monona							1,378.57	493.06	1,871.63	51.66
Monroe		600.00	389.00		46.22			161.92	1,197.14	8,896.60
Montgomery	534.75						263.37	309.47	1,107.59	279.09
Muscatine	551.04	500.00	37.78					393.88	1,482.70	
O'Brien	59,077.00	5,900.00	2,648.92	2,035.38			1,223.96	5,940.44	76,825.70	19,413.45
Osceola	4,075.75				60.43			41.00	4,777.18	4,276.96
Page							1,833.45		1,833.45	2,269.60
Palo Alto	10,189.42		201.57				513.65	1,808.90	12,713.54	8,231.18
Plymouth	12,664.03		775.00					4,810.78	18,249.81	7,711.85
Pocahontas	283.97						46.69	151.35	462.01	2,583.41
Polk	2,792.60	902.37	442.35				299.80	980.93	5,418.05	4,150.00
Pottawattamie	8,125.60	6,761.00	387.50			313.00	1,212.99	70.70	16,870.79	15,667.07
Poweshiek		2,500.00	887.50					221.81	3,609.31	9,477.99
Ringgold	10.40	100.00	71.00					40.00	221.40	2,012.43
Sac	3,071.51	1,000.00	777.82	48.63			611.51	3,287.43	8,796.90	12,615.29
Scott	520.20	1,000.00	1,875.44	187.50		873.38		1,169.18	5,625.70	5,040.67
Shelby	8,347.71	2,500.00	1,417.57	116.99			1,311.03	1,708.12	15,401.42	4,116.55
Sioux	12,159.59	3,000.00	4,867.74					11,508.69	31,536.02	21,110.58
Story		1,340.00	202.75					296.83	1,839.60	2,627.33
Tama	550.00	500.00	180.00				156.90	213.37	1,600.27	7,546.09
Taylor	461.80						594.55	84.14	1,110.49	1,093.80
Union	2,060.46	1,000.00	123.75						3,193.21	1,073.00
Van Buren	139.41	900.00	150.00				60.00	103.86	1,343.27	2,255.23
Wapello	8,338.90	150.00	62.50			718.80	1,796.01	510.66	11,576.77	8,416.24
Warren		100.00	235.00				120.48	45.25	490.73	1,691.69
Washington										93.88
Wayne							67.64	219.73	280.77	96.58
Webster	24,824.45	1,200.00	180.00	1,540.06				2,835.68	30,580.19	19,699.72
Winnebago		400.00	330.10				2,894.61	1,442.81	5,067.52	2,857.37
Winneshiek	1,086.73							1,088.43	2,175.16	670.70
Woodbury	3,016.80	318.75				820.98	2,500.00	3,374.45	62,426.06	18,991.49
Worth	43,156.13	7,185.00	5,395.52				512.92	739.40	8,782.59	5,644.60
Wright	6,507.82		1,016.59	4.16	1.70					
Total	$ 452,332.97	$ 129,631.92	$ 50,048.70	$ 5,124.38	$ 730.79	$ 9,385.25	$ 44,922.64	$ 85,377.69	$ 777,754.34	$ 470,667.56
Total for City	$ 3,828,021.29	$ 2,353,335.69	$ 2,445,639.97	$ 42,659.12	$ 4,581.47	$ 28,039.70	$ 264,616.58	$ 578,566.79	$ 9,545,460.61	$ 4,285,779.48
Total for State	$ 4,280,554.26	$ 2,482,967.61	$ 2,495,688.67	$ 47,783.50	$ 5,312.26	$ 37,424.95	$ 309,539.22	$ 663,944.48	$10,323,214.95	$ 4,756,447.04

TABLE XIX—SCHOOL HOUSE FUND

City—City, Town, Village and Consolidated Schools—School Year 1926-1927

Counties	Receipts						
	Received From District Tax	Received From Sale of Bonds	Received From Sale of School Funding Bonds	Received From Sale of Schoolhouses and Grounds	Received By Transfer From General Fund	Received From Other Sources	Total Receipts Including July 1, 1926 Balance
Adair	$ 32,536.05						$ 45,808.91
Adams	14,377.12	$ 148,500.00	$ 12,924.00	$ 420.00		$ 3,256.89	191,813.57
Allamakee	19,911.24					716.80	47,265.92
Appanoose	28,679.33					6.70	49,974.92
Audubon	11,578.13	4,137.54	16.50				27,354.41
Benton	60,648.46					324.00	102,757.79
Black Hawk	143,570.75			4,505.32	$ 34,259.97		344,347.01
Boone	76,913.83			50.00		448.37	158,371.75
Bremer	25,292.66			353.00	219.29	1,250.00	75,591.56
Buchanan	26,727.49	60,000.00	25,170.89	646.98		4,772.62	170,877.75
Buena Vista	66,766.49	25,582.40			18,000.00	14,465.11	217,396.37
Butler	21,628.36	20,631.41			28,000.00	2,757.16	99,886.57
Calhoun	29,373.56			15.00	7,200.00	12,248.10	85,013.93
Carroll	36,584.84					1,958.29	66,877.24
Cass	39,379.06					740.61	78,258.93
Cedar	32,862.83	113,641.83			5,000.00	2,158.98	206,187.80
Cerro Gordo	63,255.60				37,500.00	23,537.97	175,280.07

TABLE XIX—SCHOOL HOUSE FUND—Continued

Counties	Receipts						
	Received From District Tax	Received From Sale of Bonds	Received From Sale of School Funding Bonds	Received From Sale of Schoolhouses and Grounds	Received By Transfer From General Fund	Received From Other Sources	Total Receipts Including July 1, 1926 Balance
Cherokee	61,606.97			125.00		22,173.36	122,381.76
Chickasaw	12,007.66	22,270.50				969.66	56,324.19
Clarke	10,764.26						20,511.00
Clay	42,705.17	39,264.92				1,024.51	187,398.89
Clayton	29,588.93	95,000.00				4,508.51	145,462.32
Clinton	134,739.44	137,069.50				134.50	426,377.90
Crawford	21,941.86				5,358.35	12.37	135,623.82
Dallas	68,733.99	60,555.00	280.00	$,316.90	33,910.69	6,149.31	208,657.50
Davis	14,618.95						28,295.01
Decatur	15,443.12	48,705.00			3,000.00	2,088.14	94,374.35
Delaware	30,101.29			65.00	10,452.34	952.07	48,963.86
Des Moines	60,469.04				1,000.00		95,083.16
Dickinson	42,164.96					5,946.92	79,737.74
Dubuque	134,447.13				2,200.00	678.98	164,496.71
Emmet	31,458.70					18,994.99	71,904.86
Fayette	42,514.33					2,552.27	63,688.79
Floyd	29,732.54					2,353.43	43,978.82
Franklin	22,301.16				4,000.00	1,072.08	43,089.81
Fremont	31,289.70				4,999.00	123.31	59,705.58
Greene	54,625.19					1,258.37	93,122.55
Grundy	46,386.10					4,437.67	83,109.65
Guthrie	88,280.97				33,240.72	112.69	115,643.63
Hamilton	58,818.11	24,500.00				1,211.00	107,676.75
Hancock	35,976.99					125.00	64,433.22
Hardin	36,696.35	87,130.00			294.03	3,804.60	177,771.67
Harrison	32,649.28				5,687.39	1,392.22	71,694.39
Henry	33,184.17				2,035.34	1,877.34	73,974.79
Howard	10,710.06						28,725.89
Humboldt	42,368.34						79,794.21
Ida	27,122.50				2,100.00	773.01	54,349.86
Iowa	21,670.36				2,100.00	7,897.32	90,797.26
Jackson	19,405.43	40,743.61			4,700.00		87,566.10
Jasper	51,621.11			25,000.00	8,224.88	73.56	272,118.98
Jefferson	24,777.03				150.00	38.89	40,975.51
Johnson	30,459.15				30,623.67	44.30	97,202.12
Jones	38,310.04					601.00	69,093.39
Keokuk	32,333.66	50,500.00			10,000.00		128,021.94
Kossuth	33,799.00	2,000.00			2,500.32	6,924.51	130,214.66
Lee	87,784.46					3,769.47	136,747.13
Linn	270,448.01	95,000.00		2,598.25	5,500.00	14,544.00	525,343.25
Louisa	60,097.56					100.04	104,699.81
Lucas	34,127.95		1,700.00		3,852.55	1,558.04	85,943.44
Lyon	15,846.87	2,527.50	30,000.00			13,405.59	79,130.30
Madison	37,535.07				12,372.92	906.04	69,086.88
Mahaska	40,472.11		75,000.00			3,384.67	146,517.65
Marion	34,579.50				4,700.30	310.16	61,935.61
Marshall	135,445.61	160,000.00	90,000.00	5,641.60	3,293.88	6,395.48	459,657.44
Mills	18,454.62	9,086.00			8,000.00	457.63	61,614.43
Mitchell	26,217.65					112.50	34,387.65
Monona	32,619.51	17,252.43		293.75	2,000.00	5.00	67,402.01
Monroe	9,202.22	760.00					27,175.57
Montgomery	34,269.62		15,000.00		1,914.12	482.85	85,550.94
Muscatine	55,600.92	275,000.00			25,000.00	11,924.38	386,192.81
O'Brien	43,885.58					2,123.27	71,818.07
Osceola	18,698.12						34,102.86
Page	52,577.52				25,000.00	640.24	173,197.19
Palo Alto	43,699.01					7,383.31	83,912.34
Plymouth	39,714.61				5,000.00	970.19	89,379.76
Pocahontas	30,127.15					77,536.68	129,999.00
Polk	228,040.27	913,390.00		3,042.78	300,500.00	47,897.82	1,590,883.51
Pottawattamie	139,430.63	208,840.55			2,529.90	1,151.39	468,987.64
Poweshiek	38,149.98					656.38	77,861.15
Ringgold	19,410.57	35,000.00			2,908.55	929.37	87,723.84
Sac	45,548.90						104,966.76
Scott	150,420.71					11,408.23	246,488.17
Shelby	47,707.07				4,050.00	2,478.68	115,478.36
Sioux	36,389.49			40.00	3,180.10	12,011.76	79,148.17
Story	146,563.43	50,000.00		973.29	37,409.22	4,224.56	335,008.10
Tama	54,814.15				8,350.00	2,783.03	119,677.56
Taylor	15,509.69	134,000.00	1,719.59	150.00	10,000.00		177,760.30
Union	46,226.85	8,000.00			15,434.30	672.20	100,055.60
Van Buren	10,890.34				5,800.00	104.93	47,029.73
Wapello	62,535.00	27,500.00			500.00		125,953.81
Warren	54,026.38			246.50	15,613.66	49.35	121,884.89
Washington	38,745.94					15,004.93	77,617.76
Wayne	25,724.07				8,921.92	4,244.80	51,740.37
Webster	110,930.54			1,076.03	10,445.84	13,784.57	198,708.41
Winnebago	27,867.89	10,000.00		2,658.75	9,802.64	5,042.31	127,992.11
Winneshiek	17,048.02						28,681.52
Woodbury	223,815.63				56,446.62	14,324.66	401,373.19
Worth	24,796.41	25,288.35		825.00	7,910.00	1,985.75	67,842.72
Wright	29,456.69				21,250.00	810.00	76,054.49
Total	$ 4,938,877.56	$ 2,952,676.55	$ 251,810.98	$ 33,733.15	$ 822,438.41	$ 453,523.36	$13,831,240.00
Total for Rural	$ 406,366.25	$ 186,149.86	$ 165.00	$ 10,677.01	$ 67,028.77	$ 80,964.72	$ 1,248,471.00
Total for State	$ 5,345,243.81	$ 3,138,826.41	$ 251,975.98	$ 64,436.16	$ 889,467.18	$ 534,488.02	$15,079,681.99

TABLE XX—SCHOOL HOUSE FUND
City—City, Town, Village, and Consolidated Schools—School Year 1926-1927

Counties	Disbursements									
	Paid for Schoolhouses and Sites	Paid on School Bonds	For Interest on			Temporary Loans	Transferred to General Fund	Paid For Other Purposes	Total Disbursements	On Hand June 30, 1927
			School Bonds	Registered Warrants	Overdrafts					
Adair		$ 8,500.00	$ 18,386.62	$ 339.66	$ 24.30			$ 4,801.55	$ 32,052.13	$ 13,756.78
Adams	$ 167,324.84	1,350.00	15,731.97					148.60	184,555.41	7,258.16
Allamakee		8,000.00	11,753.74					2,884.75	22,638.49	24,627.43
Appanoose		11,500.00	10,148.75					6,339.70	27,988.45	21,986.47
Audubon	982.96	6,500.00	9,021.15					444.39	16,948.31	10,406.10
Benton	1,412.00	22,250.00	28,275.06				$ 27.90	275.80	52,240.76	50,517.02
Black Hawk	149,639.54	59,500.00	65,868.75	536.73	5.96			748.70	276,299.68	68,047.33
Boone	50,121.59	26,500.00	35,268.37		44.73			3,035.63	114,970.32	43,401.43
Bremer	41,227.84	5,000.00	16,750.85				2,221.57	259.09	65,459.35	10,132.21
Buchanan	63,487.80	18,000.00	16,300.28		54.17		1,262.33	6,705.42	105,810.20	65,067.55
Buena Vista	9,924.65	67,000.00	32,246.74	.92	180.58	$ 18,000.00		8,254.36	135,607.25	81,789.12
Butler	12,675.00	22,500.00	17,906.95					421.55	53,503.50	46,383.07
Calhoun	135.00	38,500.00	18,183.28	39.04	13.11	4,300.00		3,962.10	65,132.53	19,881.40
Carroll	1,395.50	34,900.00	15,786.50			13.80		2,212.09	54,307.89	12,569.35
Cass		12,000.00	17,607.50	153.64				507.19	30,268.33	47,990.60
Cedar	115,764.03	25,000.00	34,158.73		43.15			3,237.60	178,203.51	27,984.29
Cerro Gordo	70,704.28	18,325.29	37,610.03				3,791.27	1,477.45	131,908.32	45,571.75
Cherokee	2,481.40	18,000.00	39,850.84			242.00	3,000.00	16,980.59	80,554.83	41,826.93
Chickasaw	38,238.17	6,500.00	4,968.26						49,706.43	6,817.76
Clarke	1,154.90	3,000.00	8,545.00					1,650.98	14,350.88	6,160.12
Clay	78,134.63	14,500.00	21,541.48	44.96				10,408.81	124,629.88	62,769.01
Clayton	96,430.70	5,500.00	13,730.19				3,768.22	1,547.43	120,976.54	24,485.78
Clinton	194,005.69	34,500.00	68,124.95		1,254.31			16,101.79	313,986.74	112,591.16
Crawford	90,250.84	11,000.00	8,589.10	581.89				323.80	110,754.63	24,869.19
Dallas	67,954.23	58,801.88	36,086.33	2,772.27				9,939.41	171,554.12	37,103.28
Davis		6,000.00	7,172.50						13,172.50	15,122.91
Decatur	50,804.17	12,250.00	10,212.01	18.23				394.63	73,679.04	20,695.31
Delaware		15,000.00	9,909.63	365.96		1,228.63		7,438.72	34,442.94	14,520.92
Des Moines	1,653.03	30,400.00	30,066.09	765.34					62,886.46	32,196.70
Dickinson		20,000.00	17,223.61	11.40				652.78	37,887.79	41,849.65
Dubuque		2,500.00	61,641.87						64,141.87	100,354.84
Emmet	5,032.99	28,721.25	14,245.52	250.39				13,512.72	61,762.88	10,142.78
Fayette	75.00	15,100.00	21,316.82		6.11		3,411.19	2,534.00	42,443.12	21,265.67
Floyd		9,000.00	11,252.17		2.38			2,502.71	22,757.26	20,719.56
Franklin		17,755.00	9,791.62			2,485.93		1,416.83	31,449.38	12,646.42
Fremont	10,859.55	11,500.00	14,438.01	139.76				4,036.46	41,073.46	18,359.06
Greene		24,250.00	33,561.64					6,937.59	64,749.23	28,373.32
Grundy		13,000.00	29,827.98	204.00			239.41	1,973.74	45,245.13	27,868.37
Guthrie	36,880.06	30,634.85	22,706.85		202.21	350.00		5,013.51	96,786.98	16,856.65
Hamilton	24,255.20	3,000.00	28,128.19	6,157.71	5.63			3,368.26	64,834.99	42,841.76
Hancock	2,400.00	19,500.00	15,615.27	19.34				6,708.72	44,243.33	29,189.89
Hardin	84,433.80	17,900.00	22,469.27		450.00		5,679.68	1,849.65	132,182.40	45,589.27
Harrison		16,275.00	12,126.33					672.32	29,083.85	42,610.54
Henry		19,700.00	21,778.81					7,975.47	49,454.28	24,320.31
Howard		10,000.00	5,171.03		214.51			1,800.00	17,185.54	11,540.35
Humboldt	3,000.00	20,675.00	16,042.52	62.21				2,044.27	41,824.00	37,970.21
Ida		13,500.00	13,317.80					532.66	27,350.46	26,999.40
Iowa	32,615.48	14,500.00	12,619.44				2,100.00	1,702.08	62,937.00	27,860.26
Jackson	3,427.29	2,500.00	14,642.62	84.78				2,455.43	23,110.12	64,455.98
Jasper	183,441.17	25,302.50	33,466.54					5,585.38	247,795.59	24,223.29
Jefferson		15,650.00	14,557.46						30,207.46	10,768.05
Johnson	21,774.44	19,500.00	13,541.72	180.00	176.03		277.69		55,449.88	41,752.24
Jones	319.26	25,175.00	16,490.44		135.04			1,890.88	44,010.62	19,044.58
Keokuk	60,222.16	4,550.00	21,128.59					3,730.33	89,631.08	38,970.76
Kossuth	32,789.28	38,964.67	18,683.09					6,650.79	97,087.83	29,526.83
Lee	10,087.50	32,000.00	47,104.10					4,714.16	93,905.70	42,841.45
Linn	122,058.99	47,272.35	114,118.94	462.65	123.89			107,474.27	391,581.09	133,661.16
Louisa		38,500.00	32,171.85	930.00				788.83	72,390.68	32,240.11
Lucas	12,176.44	46,000.00	10,761.65					1,921.01	70,861.10	15,082.34
Lyon	8,262.03	39,500.00	15,759.38					669.85	64,191.26	14,939.04
Madison		14,000.00	24,988.88						38,988.88	30,098.90
Mahaska	4,952.90	98,000.00	19,000.30		17.37			1,407.23	123,377.80	23,139.25
Marion		20,200.00	14,578.66		42.69			2,748.65	43,570.00	18,585.61
Marshall	229,651.92	122,481.09	57,797.38	59.86	2.78			4,516.69	414,509.72	45,147.72
Mills	11,096.87	18,500.00	8,086.53				4,000.00	5,006.43	46,689.83	16,924.58
Mitchell		10,500.00	12,257.52	69.09				1,805.40	24,432.01	9,955.04
Monona	16,720.00	18,000.00	15,778.71					569.85	51,068.56	16,333.45
Monroe	100.00	1,000.00	4,713.37						5,813.37	21,502.00
Montgomery	33,003.60	14,500.00	18,268.23	698.86				3,911.97	70,382.66	15,168.28
Muscatine	246,579.69	10,000.00	7,743.14						264,322.83	121,869.98
O'Brien	6,218.96	12,000.00	27,332.51	22.40				4,319.30	50,093.17	21,724.50
Osceola		7,187.70	7,836.20		275.90			3,206.01	18,505.81	15,597.05
Page		20,500.00	30,192.01		66.28			8,968.86	59,728.15	63,469.04
Palo Alto	797.50	21,250.00	16,082.86	2,558.66			5,844.94	11,480.41	58,014.17	23,898.17
Plymouth	2,260.25	37,575.00	18,250.99	6,829.75	109.89		329.36	1,412.77	66,968.01	23,051.35
Pocahontas	1,023.75	9,500.00	15,848.58	82.91			2,500.00	13,185.90	43,141.14	85,948.86
Polk	552,627.69	97,000.00	34,038.35	1,399.29	7.47		200,322.75	50,429.57	935,825.12	655,058.39
Pottawattamie	229,907.21	48,200.00	66,428.99				3,500.00	17,145.62	356,281.82	112,705.32
Poweshiek		19,000.00	20,601.48					5,852.19	45,453.67	32,407.48
Ringgold	34,468.87	12,250.00	8,068.06				2,908.55		57,695.48	23,028.36
Sac	3,007.01	14,500.00	29,765.00	132.02	58.76		1,000.00	2,774.99	51,327.78	53,338.98
Scott	600.00	44,000.00	62,893.16				187.37	36,824.40	144,504.93	101,983.24
Shelby		38,500.00	19,474.61					3,387.60	61,362.21	54,116.75
Sioux	208.28	21,650.00	18,425.13	190.00	.82		402.54	4,130.56	44,407.33	23,740.84
Story	69,830.41	101,887.65	62,441.23				180.19	15,728.34	250,067.82	84,940.28

TABLE XX—SCHOOL HOUSE FUND—Continued

Counties	Disbursements									
	Paid for Schoolhouses and Sites	Paid on School Bonds	For Interest on			Temporary Loans	Transferred to General Fund	Paid For Other Purposes	Total Disbursements	On Hand June 30, 1927
			School Bonds	Registered Warrants	Overdrafts					
Tama	80.56	33,895.00	31,918.10	1,410.00	559.25			4,773.23	72,636.14	47,041.36
Taylor	144,465.21	5,500.00	11,317.33					1,058.17	162,340.71	15,419.29
Union	104,221.35	11,000.00	22,749.97	109.47	503.15			10,666.30	149,250.24	10,804.56
Van Buren	23,410.09	4,500.00	5,494.15				800.00	694.47	34,898.71	12,730.32
Wapello	4,239.93	9,000.00	35,966.03	12,255.98			453.69	2,087.26	64,002.89	61,953.92
Warren	841.00	16,500.00	30,229.65	18.09			15,000.00	87.00	62,675.14	59,209.75
Washington	1,942.16	21,500.00	23,169.39			11.31		1,048.95	47,671.81	29,945.55
Wayne	202.00	12,500.00	17,532.41				1,007.73	5,109.96	36,352.10	15,388.97
Webster	3,119.54	46,755.21	71,888.22			20.39		8,027.35	129,810.72	68,957.69
Winnebago	90,138.00	6,000.00	13,922.75	1,346.64				14,233.02	125,641.41	2,290.70
Winneshiek		6,000.00	6,550.00	810.00				3,000.00	16,260.00	17,321.32
Woodbury	31,770.54	55,000.00	129,547.33	302.40				15,945.86	232,566.13	168,807.66
Worth	34,045.79	11,001.25	10,699.30	242.82		1,787.64		1,042.75	58,819.55	9,022.87
Wright		30,000.00	17,977.12						47,977.12	28,687.37
Total	$ 3,828,021.29	$ 2,353,235.69	$ 2,445,639.97	$ 42,659.12	$ 4,581.47	$ 28,039.70	$ 264,616.58	$ 578,566.79	$ 9,545,460.61	$ 4,285,779.48
Total for Rural	$ 452,532.97	$ 129,631.92	$ 50,048.70	$ 5,124.38	$ 730.79	$ 9,385.25	$ 44,922.64	$ 85,377.61	$ 777,754.34	$ 470,667.56
Total for State	$ 4,280,554.26	$ 2,482,907.61	$ 2,495,688.67	$ 47,783.50	$ 5,312.26	$ 37,424.95	$ 309,539.22	$ 663,944.48	$10,323,214.95	$ 4,756,447.04

TABLE XXI—GENERAL FUND

Rural—School Townships and Rural Independent Districts—School Year 1926-1927

Counties	Receipts								
	On Hand July 1, 1926	Received from District Tax	Received from Semi-annual Apportionment	Received from State and Federal Aid	Received from Tuition	Received by Transfer from Schoolhouse Fund	Received from Sale of Textbooks and Supplies	Received from Other Sources	Total Receipts Including July 1, 1926 Balance
Adair	$ 69,598.34	$ 123,836.90	$ 632.41	$ 792.67	$ 480.00		$ 11.55	$ 3,466.21	$ 208,764.17
Adams	45,400.65	80,993.99	5,256.54	46.32		$ 45.41		500.88	132,321.99
Allamakee	41,510.77	97,688.89	6,912.00	1,072.69	423.65		12.78	12,434.00	161,076.96
Appanoose	68,303.69	102,874.12	3,774.63	335.91	1,507.25	1,212.17	87.40	1,140.78	179,866.20
Audubon	62,161.96	96,475.16	3,402.02	512.80	916.00			917.00	165,634.20
Benton	105,866.76	131,693.24	8,963.00	964.10	1,951.42	399.62	9.50	2,836.13	250,208.79
Black Hawk	57,905.86	101,889.95	8,111.34	308.55	651.84	660.01	5.00	5,846.10	175,077.47
Boone	38,845.32	126,289.91	3,539.43	1,595.94	495.66	828.21	25.00	7,296.61	178,885.58
Bremer	58,640.21	77,986.21	4,865.70	1,178.10	1,319.35		.96	379.96	144,458.07
Buchanan	81,139.38	102,002.71	5,149.60	258.68	97.27	3.34	64.14	3,220.48	192,168.23
Buena Vista	14,214.46	38,673.94	2,893.08	377.11		200.00		11,312.44	67,712.92
Butler	54,925.16	122,556.27	6,880.92	1,097.05	1,378.65	554.25	81.02	9,148.47	196,521.79
Calhoun	73,623.01	116,345.41	7,588.71	629.21	1,415.75	749.12	1,557.93	248.05	202,148.17
Carroll	50,167.30	91,899.30	6,867.13	526.71	696.81	3,945.03	380.04	1,934.28	156,416.60
Cass	78,254.41	126,631.47	2,272.64	383.34	79.00			2,017.14	209,638.00
Cedar	49,782.58	85,442.92	5,583.00	620.21	108.00	500.00		4,200.30	146,249.04
Cerro Gordo	96,012.36	166,038.37	5,660.14	1,502.22	594.00	1,097.26		1,346.71	272,309.54
Cherokee	29,042.20	98,413.71	4,948.50	525.61	1,319.97			86.30	129,334.29
Chickasaw	63,759.94	90,355.39	4,867.17	1,174.29	2,063.47			1,716.57	163,974.43
Clarke	39,659.29	91,625.02	4,704.52		549.72	21.91	11.14	2,094.18	138,665.69
Clay	50,825.68	77,844.27	3,474.19	239.63	191.68			167.96	132,789.54
Clayton	95,116.29	152,664.55	24,832.35	732.42	1,128.36	1,406.03	312.81	490.22	276,966.99
Clinton	78,767.71	107,962.06	5,596.97	978.63	381.59	257.82	281.83	5,136.42	199,327.55
Crawford	89,042.48	171,086.32	7,476.88	2,025.85			121.65	13,659.06	283,450.20
Dallas	67,989.61	113,998.18	4,983.25	1,137.21	310.48		9.00	662.91	189,089.16
Davis	68,973.21	83,240.72	4,482.78	109.58	698.45			1,031.75	157,721.21
Decatur	68,096.05	106,207.61	4,611.00	227.51	111.03	756.26		712.76	180,725.73
Delaware	51,201.60	86,198.24	8,233.31	476.85	1,163.07			4,693.47	152,129.84
Des Moines	22,474.05	46,563.57	2,290.44	268.04	218.55	113.58		1,675.79	73,604.02
Dickinson	21,126.05	31,177.33	1,987.05	620.22	292.68	300.00		37.50	55,540.83
Dubuque	42,596.15	92,853.05	10,018.75	121.55	952.03	960.00		4,713.61	152,168.41
Emmet	22,158.24	82,859.68	2,881.62	139.37	883.63	252.63	22.58	10,918.68	120,096.45
Fayette	85,044.40	127,562.59	6,993.96	208.82	553.21	357.41	119.75	1,105.90	221,976.80
Floyd	65,782.69	95,580.84	4,531.95	832.15	72.00			2,988.59	168,888.22
Franklin	53,062.47	115,780.43	7,267.02	629.33	1,626.29	5.72	303.52	2,767.96	181,574.47
Fremont	31,059.76	98,948.00	4,547.18	1,572.31	1,083.53	199.59	815.72	680.10	138,912.15
Greene	38,642.28	95,603.86	5,023.74	654.49	150.00	79.48	43.63	9,075.28	149,872.76
Grundy	56,144.62	91,226.96	6,214.60	688.78	611.00	1,535.71	118.41	8,858.75	165,439.92
Guthrie	63,665.46	130,391.66	4,617.13	1,427.44	336.69	73.72		8,570.84	209,082.94
Hamilton	56,961.63	133,977.58	5,336.00	663.86	393.02	995.14		4,085.51	202,412.74
Hancock	78,506.55	139,356.09	7,353.40	844.04	706.56		611.16	259.78	227,729.03
Hardin	63,130.85	110,558.45	4,480.00	820.62	84.50	2,075.22		776.79	182,012.15
Harrison	101,278.40	150,082.25	6,484.51	545.42	609.18	1,591.38		9,832.41	270,978.70
Henry	32,374.48	74,799.48	2,663.77	417.64	619.32	371.56		5,789.53	136,735.78
Howard	46,248.68	105,551.56	6,449.37	514.20	36.00	122.23		1,505.08	160,427.12
Humboldt	59,994.78	96,828.50	5,372.93	455.03	1,232.40			4,018.30	168,086.04
Ida	49,161.73	106,893.54	4,336.81	483.09	281.54			1,114.47	162,371.18
Iowa	68,851.37	112,887.18	6,142.00	1,009.80	1,380.60	942.03	105.27	2,993.68	194,355.14
Jackson	52,839.56	105,818.14	8,042.15	247.78	1,454.53			4,521.22	172,896.38
Jasper	89,469.05	228,327.53	11,660.81	2,315.88	2,067.89	33.97	149.00	3,925.50	338,558.99
Jefferson	35,707.00	101,427.42	5,315.00	931.90	514.36		302.02	8,985.30	155,311.81
Johnson	52,080.79	147,414.19	8,230.00	958.85	5,869.93	61.61	49.76	13,316.05	228,134.42
Jones	73,855.69	97,947.08	2,346.37	676.31	415.84			1,229.02	176,749.15
Keokuk	74,856.42	100,569.94	3,974.80	311.67	912.66	67.31	55.41	3,806.02	184,563.77

TABLE XXI—GENERAL FUND—Continued

Counties	Receipts								
	On Hand July 1, 1926	Received from District Tax	Received from Semi-annual Apportionment	Received from State and Federal Aid	Received from Tuition	Received by Transfer from Schoolhouse Fund	Received from Sale of Textbooks and Supplies	Received from Other Sources	Total Receipts Including July 1, 1926 Balance
Kossuth	135,437.57	137,073.14	10,265.31	1,545.86	1,217.20	2,854.29		5,003.20	293,422.95
Lee	62,939.22	72,846.16	4,080.47	339.74	700.47		11.27	1,724.63	142,809.76
Linn	106,396.03	197,630.37	7,839.29	2,660.41	1,145.13	181.84		571.49	316,679.79
Louisa	32,919.13	31,616.53	2,012.45	99.74				642.92	67,290.77
Lucas	46,037.67	108,902.77	5,360.22	723.06	2,528.30		9.45	1,219.38	164,807.84
Lyon	80,261.77	134,400.49	8,496.15	1,047.21	701.14		218.91	630.54	226,116.70
Madison	73,024.85	115,839.84	5,398.28	978.64	1,521.00	355.95		185.19	197,303.75
Mahaska	84,047.29	146,290.96	5,912.10	1,365.13	2,843.56	150.03		3,015.65	243,699.28
Marion	61,627.26	105,620.47	5,106.28	760.47	342.08	147.59	4.35	2,371.61	176,201.65
Marshall	48,830.22	55,456.89	2,612.00	215.05	704.22			293.51	108,141.89
Mills	59,507.26	95,564.98	4,314.23	751.12	745.80		7.00	3,756.39	164,676.41
Mitchell	35,283.47	71,362.27	5,518.29	769.82	904.72			1,978.26	115,883.82
Monona	48,233.02	119,090.86	19,292.75		557.28	1,378.57		1,099.14	189,606.04
Monroe	69,855.66	136,746.43	4,573.37	5,323.23	1,318.88		11.47	2,110.22	210,102.58
Montgomery	29,050.30	74,055.05	30,079.23	308.56	501.12	263.37	135.89	143.05	107,536.57
Muscatine	51,394.79	105,127.68	5,980.45	1,103.29	446.01			3,586.60	168,638.74
O'Brien	46,506.07	123,145.17	5,551.11	719.94	836.60	1,637.46	191.34	1,497.36	180,175.05
Osceola	29,618.32	70,646.51	10,535.65	1,595.49	945.90		3.50	792.50	114,321.73
Page	74,836.21	117,110.96	5,408.54	910.09	505.00	1,833.45	5.00	3,109.59	203,708.84
Palo Alto	70,805.02	104,019.75	5,457.26	868.00	180.00	513.65		71.33	181,915.01
Plymouth	133,798.83	159,229.42	10,356.39	1,034.70	1,584.70			284.01	306,288.05
Pocahontas	55,762.49	91,843.62	6,001.27	158.95	136.50	46.69	.39	49.10	153,999.01
Polk	81,671.67	147,205.18	6,933.20	2,144.24	1,071.95	299.80	49.96	5,731.80	245,132.11
Pottawattamie	154,842.51	238,662.98	8,349.73	925.65		1,506.64	352.02	10,943.15	415,736.26
Poweshiek	65,937.89	136,085.05	7,419.88	1,383.67	290.08	61.98	446.41	4,260.59	216,000.26
Ringgold	51,329.10	96,545.27	3,965.61	110.64	814.62		3.60	2,344.31	155,121.90
Sac	50,268.43	101,216.98	4,928.57	582.81	653.00	610.51		625.54	158,884.52
Scott	82,997.93	109,616.66	11,323.40	1,053.43	1,406.98		25.00	4,128.44	211,054.42
Shelby	83,082.31	102,674.49	8,350.76	589.05	645.26	1,311.03		482.79	197,310.50
Sioux	168,319.51	209,425.66	7,829.00	1,090.38	8,599.94	316.09	2,674.19	13,382.75	412,250.97
Story	46,166.77	72,972.17	2,737.17	1,034.75	144.00		183.55	992.56	124,238.54
Tama	90,189.53	154,407.10	9,245.53	690.34	344.25	156.90		3,169.16	258,313.42
Taylor	69,715.80	126,999.05	6,092.87	1,483.52	230.67	591.87		1,315.10	206,419.88
Union	42,356.62	86,529.22	2,783.10	554.78	386.76		5.00	717.67	133,283.15
Van Buren	67,381.72	84,453.74	3,712.46	124.67	563.77	60.00		701.70	156,928.06
Wapello	74,419.72	110,248.13	4,373.39	944.34	711.04	1,760.91	7.40	4,907.97	197,373.24
Warren	67,190.97	107,380.09	4,731.83	718.41	1,546.22	124.26		2,476.42	179,091.28

Washington	75,701.32	115,775.42	3,158.94	872.68	504.20			5,004.21	200,999.01
Wayne	55,986.65	95,471.59	5,355.40	511.13		67.04		1,762.27	159,158.52
Webster	81,126.64	144,298.33	7,423.53	1,315.23	1,530.00		331.03	8,083.28	244,855.81
Winnebago	50,977.63	80,180.85	5,098.81	1,911.26	246.08	2,710.29	69.53	2,196.51	143,455.46
Winneshiek	54,329.89	124,538.77	8,135.95	518.91	433.72			1,631.48	189,739.88
Woodbury	89,244.76	156,022.17	1,273.32	1,102.13	315.00			3,118.65	231,205.04
Worth	51,699.56	77,437.67	4,175.60	2,013.35	273.46	2,500.00		325.23	138,424.81
Wright	82,932.30	144,611.92	8,809.94	521.59	1,205.20	585.33		656.11	239,417.28
Total	$ 6,377,361.18	$10,955,092.37	$ 594,410.63	$ 84,237.44	$ 84,964.35	$ 44,826.77	$ 10,422.35	$ 328,172.92	$* 18,488,407.17
Total for City	$10,511,252.06	$28,262,318.60	$ 1,040,961.90	$ 419,168.23	$ 3,049,154.18	$ 287,333.80	$ 304,004.21	$ 984,312.79	$ †44,875,251.19
Total for State	$16,888,555.24	$39,217,410.97	$ 1,635,372.53	$ 503,405.67	$ 3,134,118.53	$ 332,160.57	$ 314,426.56	$ 1,312,485.71	$ ‡63,363,658.36

*This amount includes $ 8,977.16 received from interest on deposits.
†This amount includes 16,745.42 received from interest on deposits.
‡This amount includes 25,722.58 received from interest on deposits.

TABLE XXII—

Rural—School Townships and Rural

GENERAL FUND

Independent Districts—School Year 1926-1927

Counties	Disbursements											
	Paid Teachers Since Last Report		Paid Secretary	Transferred to Schoolhouse Fund	Paid for Tuition	Paid for Library Books	Paid for Free Textbooks and Supplies	Paid for Fuel, Rent, Repairs, Insurance, Janitor and Janitor Supplies	Paid for Records and Apparatus	Paid for Transportation	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1927
	Men	Women											
Adair	$ 735.00	$ 75,374.95	$ 808.70		$ 32,450.17	$ 42.85		$ 18,344.40	$ 246.95	$ 140.00	$ 9,328.89	$ 137,651.91	$ 71,112.96
Adams	1,608.75	53,569.31	745.45		21,479.11	78.34		14,391.99	218.76	120.00	649.13	92,876.05	39,445.94
Allamakee		73,096.50	967.65		18,087.72	246.59	$ 15.01	13,258.40	353.10	459.55	3,614.39	110,628.28	50,448.68
Appanoose	8,815.00	62,479.84	706.26	$ 937.83	26,395.70	771.54	544.39	18,135.27	246.92	370.00	1,620.66	120,848.34	58,459.88
Audubon	1,984.50	64,762.25	973.00		18,063.00	136.75	449.38	17,435.16		75.00	2,972.64	106,433.35	59,231.54
Benton	1,576.91	90,414.22	1,407.75		43,068.43	131.91	21.51	18,336.73	330.96	1,299.96	4,354.16	161,541.17	88,757.62
Black Hawk	3,107.50	57,993.98	969.47		24,094.13	1,111.19	620.14	15,010.34	465.97	2,666.50	13,222.69	119,128.94	55,948.53
Boone	1,263.00	69,851.20	1,284.83	91.57	33,088.98	22.39	537.26	21,216.29	40.75	2,225.56	8,200.63	137,723.56	41,162.02
Bremer	1,180.00	53,575.61	815.06		22,941.69	1,262.32	438.75	21,216.29	12.00	94.25	2,268.13	92,825.51	51,632.56
Buchanan	4,996.00	64,123.90	908.29		30,477.78	1,141.90	500.49	10,014.95	93.05	645.75	2,494.44	117,650.59	74,517.64
Buena Vista		24,202.83	970.00		7,245.00	16.08	299.96	12,527.52	129.75	834.25	12,626.45	50,833.43	16,879.49
Butler	5,208.75	74,622.00	1,087.15		23,013.70	562.57		4,809.07	326.32	244.56	9,733.76	134,337.95	62,183.84
Calhoun	1,521.00	74,597.45	1,051.65		29,547.25	120.02	1,349.31	18,110.02	1,100.81	2,255.87	7,929.85	133,994.61	68,153.56
Carroll	2,090.00	61,897.79	1,012.20	1,454.46	21,268.18	338.22	1,115.85	14,754.19	281.67	1,567.75	1,200.15	104,672.17	51,744.43
Cass	2,680.00	74,204.65	1,046.81		50,213.02	216.71	379.23	13,123.01	272.01	414.68	6,235.24	154,398.61	55,259.39
Cedar	3,105.00	58,943.13	994.34		13,526.00	1,558.59	114.23	19,001.46	353.85	1,591.95	3,916.18	96,428.97	49,830.67
Cerro Gordo	534.00	83,622.22	7,834.76	7,449.39	28,913.75	485.88		12,659.93	264.50	1,311.89	25,095.69	178,594.45	93,715.09
Cherokee		60,940.95	960.50		17,235.20	59.50	184.71	22,896.66	135.70	1,564.20	903.69	95,021.15	34,313.14
Chickasaw	1,040.00	58,517.73	859.05		20,018.97	259.34		12,221.41	140.16	194.00	3,359.93	101,318.38	62,656.05
Clarke	4,160.00	47,491.60	861.86	762.40	26,321.10	431.22	98.01	10,837.19	23.20	1,705.98	1,176.07	94,275.90	44,389.79
Clay		52,617.63	661.40		24,592.00	21.51		11,310.41	209.73	1,145.00	633.46	90,545.54	42,243.80
Clayton	16,174.16	88,307.27	1,341.60		42,183.48	984.24	22.70	10,640.11	364.23	335.00	955.15	173,248.63	103,718.36
Clinton	675.00	79,490.93	1,401.50		30,222.30	636.19	1,146.87	19,456.63	226.04	1,707.38	6,031.67	139,421.73	69,915.82
Crawford	1,635.00	111,375.73	1,652.13		22,753.97	203.68	681.53	18,409.29	421.00	1,849.11	17,415.91	182,222.85	101,227.35
Dallas	2,816.49	61,926.48	894.37	1,697.95	38,092.66	438.92	733.82	24,182.50	339.06	2,232.00	3,629.61	125,106.80	63,982.36
Davis	9,692.50	41,157.35	774.30	432.83	32,025.30	57.39	260.80	12,779.36		1,089.36	454.38	95,308.89	62,412.32
Decatur	6,367.50	56,264.64	874.91	820.37	29,839.77	139.50	9.90	10,235.77		80.00	6,580.13	111,462.53	69,263.29
Delaware	375.00	61,442.25	704.50		18,815.44	222.28	236.76	10,106.85	170.19	1,079.57	1,931.74	100,640.84	51,480.00
Des Moines	810.00	27,877.01	414.35		11,581.50	127.77		15,866.93	202.13	18.00	2,935.11	49,719.89	23,884.13
Dickinson		21,613.64	247.00		9,628.68		44.93	5,786.29	124.90	1,173.10	501.12	38,824.60	16,716.23
Dubuque	3,305.00	78,196.14	1,430.20		7,354.41	65.41	6.82	5,630.16	24.08	424.97	4,794.78	110,608.13	41,565.28
Emmet	3,954.99	47,899.77	632.75	858.35	13,165.49	9.03	278.84	14,689.42	63.96	415.00	6,086.09	84,678.47	35,417.98
Fayette	2,090.00	73,631.01	872.20		47,136.25	836.54		11,653.94	3.15	1,132.20	1,724.24	144,235.98	77,741.72
Floyd	2,912.50	53,728.50	724.87		25,838.01	438.27	569.39	16,137.34	84.71	1,047.00	11,510.82	109,730.51	59,157.71
Franklin	5,394.92	71,567.51	992.87		29,377.25	241.30	402.87	13,072.77	64.90	2,560.72	2,970.47	133,325.64	48,249.45
Fremont	5,193.61	56,921.66	819.50		23,861.49	403.47	792.23	18,351.50	1,116.27	2,645.00	1,061.48	107,069.15	31,843.00
Greene	3,730.50	60,711.00	774.50		25,634.00	783.96	1,347.90	14,283.98	531.11	267.00	2,373.19	105,497.26	44,375.50
Grundy	4,240.00	54,918.97	656.00	4,151.73	24,861.00	578.67	569.24	10,526.44	26.50	1,465.65	5,680.23	109,716.63	55,723.29
Guthrie	2,561.26	82,092.96	940.65		22,537.52	476.36	189.88	12,871.42	105.08	852.30	3,658.21	154,572.12	54,510.82
Hamilton	6,897.50	71,845.52	1,067.05	182.66	39,546.54	1,158.96	899.30	27,803.14	50.45	286.25	5,398.06	145,468.15	56,944.59
Hancock	1,372.50	70,225.71	1,014.37	1,500.00	26,380.25	708.47	80.00	18,535.20	277.51	2,300.05	3,300.05	127,863.57	99,865.46
Hardin		71,811.56	801.16		26,979.50	993.45	1,027.70	21,266.31	371.16	796.10	3,870.62	126,520.64	55,491.51
Harrison	1,395.00	84,764.52	1,373.14		27,944.49	48.47	155.55	21,922.80	16.00	60.00	15,785.12	156,338.13	114,640.57
Henry	3,010.00	42,368.53	652.91		24,555.34	504.59	637.75	23,303.58	209.06	817.00	5,241.24	86,467.70	50,268.08
Howard	1,710.00	65,212.63	707.50	4,500.00	20,439.48	612.51	78.23	10,006.41	78.63	212.00	360.51	113,623.53	46,803.59
Humboldt	1,100.00	57,412.98	700.25	2,000.00	16,916.45	503.25	103.83	16,728.63	18.79	3,229.64	8,568.01	100,681.37	67,404.67
Ida	2,696.25	66,931.46	952.81	714.98	20,341.13	100.71	166.00	12,227.87	16.50	1,070.00	626.68	113,324.28	49,046.90
Iowa	11,887.50	68,747.70	1,266.21		28,480.91	500.66		20,660.74	34.52	245.00	3,323.96	133,935.69	60,319.45
Jackson	2,280.00	80,208.18	1,622.99		19,970.72	22.97	859.47	18,074.18	601.00	94.50	6,105.82	124,903.09	47,933.29
Jasper	10,696.25	126,300.27	1,768.72	3,214.71	33,894.17	351.35	314.58	13,420.13	308.50	699.20	12,985.73	245,154.78	93,404.21
Jefferson	2,000.00	54,559.00	748.11		35,196.41	1,132.12	375.96	34,018.13	30.56	950.85	11,299.96	118,231.86	54,579.95
Johnson	9,927.50	95,286.55	1,693.85	1,725.33	37,108.16	1,093.37	644.94	13,110.87	20.56	400.00	15,051.82	182,721.30	45,413.12
Jones	2,255.00	66,749.54	966.11	10,000.00	19,549.14	1.57	681.40	19,553.76	738.56	1,460.00	3,544.07	116,008.08	60,741.67
Keokuk	7,515.00	50,322.50	1,090.11		41,709.22	183.14	112.34	11,094.27	275.64	442.63	5,832.99	119,680.31	64,883.46
Kossuth	810.00	108,848.85	1,617.51		29,004.45	736.28	546.51	11,969.52	78.69	1,525.20	7,060.12	178,047.28	115,375.67
Lee	1,946.25	47,184.99	782.65		20,205.60	104.79	398.16	26,729.89	1,316.45	280.00	3,124.02	87,157.49	55,652.27
Linn	4,865.00	105,663.65	1,229.50	681.84	54,966.82	1,480.36	484.52	13,976.42	68.25	921.45	14,381.87	211,687.23	104,902.56
Louisa	3,039.50	20,214.74	380.35	2.94	8,352.25	142.19	338.03	26,076.58	821.59		886.86	39,239.28	28,070.49
Lucas	6,396.00	52,257.65	968.32	125.00	37,843.21	29.61	61.57	5,845.23	20.34		3,021.33	114,954.06	49,853.78
Lyon	5,063.75	92,677.02	1,331.50		21,797.22		134.56	13,889.78	58.00	118.00	2,417.18	146,166.95	79,922.84
Madison	2,524.00	63,386.70	950.97		22,582.51	1,675.07	494.13	21,628.92	310.98	443.64	811.38	123,626.19	73,677.56
Mahaska	15,086.54	68,284.69	1,363.23	113.54	43,885.24	658.00	35.81	19,376.56	196.59	2,086.60	2,568.34	152,790.24	90,909.04
Marion	2,440.00	60,556.95	970.65	435.99	26,071.59	235.17	117.05	16,624.18	1,340.43	2,757.00	3,374.89	107,614.42	68,586.63
Marshall	2,340.00	31,653.24	554.45		21,227.12	128.50	314.35	12,712.66	92.22	399.00	332.69	64,928.34	45,218.55
Mills	1,185.00	52,886.03	820.98		26,643.34	275.52	4.07	6,976.02	27.25	1,665.00	2,120.95	98,830.59	65,845.82
Mitchell	1,932.50	43,181.25	642.21	216.00	19,964.38	547.89	810.98	13,282.36	322.77	472.85	1,398.45	80,182.81	35,701.01
Monona	1,710.00	69,332.03	927.74		25,537.40		36.04	9,035.00	270.95	2,971.20	2,417.67	129,103.44	60,502.60
							14.60	13,945.84	253.11	4,965.05			

TABLE XXII—

Counties	Disbursements					
	Paid Teachers Since Last Report		Paid Secretary	Transferred to Schoolhouse Fund	Paid for Tuition	Paid for Library Books
	Men	Women				
Monroe	6,299.00	66,897.15	1,313.73	----------	30,374.27	2,197.40
Montgomery	945.62	42,405.62	643.00	----------	29,207.74	469.56
Muscatine	7,017.27	63,470.41	1,083.48	394.14	24,030.74	921.42
O'Brien	3,005.50	83,641.03	1,137.36	----------	25,962.60	----------
Osceola	3,477.50	49,502.47	636.85	----------	12,192.04	15.36
Page	----------	74,622.63	928.04	----------	37,079.68	239.59
Palo Alto	864.00	69,134.25	710.20	282.26	25,766.50	118.85
Plymouth	3,890.00	112,392.73	1,770.28	1,386.57	22,867.39	2,360.08
Pocahontas	400.00	65,764.02	870.57	----------	23,563.59	25.00
Polk	1,630.00	74,490.99	1,350.30	500.00	39,331.90	1,161.38
Pottawattamie	1,755.00	151,449.82	2,161.32	356.66	59,319.71	324.54
Poweshiek	1,272.50	81,866.70	1,246.40	----------	45,046.66	472.82
Ringgold	3,340.00	51,382.25	660.25	4.37	31,282.50	551.85
Sac	608.00	68,583.19	765.25	486.00	24,249.60	6.25
Scott	2,981.98	80,002.05	1,893.00	----------	22,316.26	526.59
Shelby	3,350.00	76,384.74	1,533.90	----------	21,792.58	143.25
Sioux	20,263.66	143,099.16	1,757.49	7,723.55	19,095.07	582.58
Story	2,458.76	36,214.92	598.74	----------	13,818.85	401.60
Tama	4,578.90	84,403.25	1,347.20	----------	30,870.84	125.52
Taylor	6,545.75	67,009.84	992.16	----------	47,867.68	567.29
Union	585.00	53,546.00	607.80	----------	26,667.07	----------
Van Buren	6,450.00	46,020.00	742.87	----------	30,887.53	83.62
Wapello	5,769.94	62,610.24	1,033.32	3,167.74	33,235.26	727.68
Warren	4,142.50	48,647.07	737.62	144.62	34,668.38	265.00
Washington	1,822.50	70,504.54	1,066.50	----------	36,510.25	1,191.67
Wayne	2,600.00	47,755.65	668.02	----------	28,881.50	898.81
Webster	8,912.11	94,671.17	1,479.94	----------	39,526.05	18.50
Winnebago	640.00	51,381.56	715.65	75.00	18,930.84	145.12
Winneshiek	2,510.00	84,122.16	1,083.44	----------	23,397.98	144.55
Woodbury	2,365.00	90,325.98	1,440.67	3,316.80	23,600.52	51.68
Worth	----------	49,846.81	595.87	800.00	21,710.02	91.19
Wright	4,540.00	85,900.27	1,124.36	742.74	45,815.30	108.20
Total	$ 345,875.77	$ 6,682,848.88	$106,165.42	$ 63,480.32	$2,740,899.76	$ 44,882.45
Total for City	$5,312,043.91	$16,548,108.65	$166,179.49	$389,536.72	$ 173,996.93	$ 76,498.58
Total for State	$5,657,919.68	$23,230,957.33	$272,344.91	$453,017.04	$2,914,896.69	$121,296.83

GENERAL FUND—Continued

Disbursements						
Paid for Free Textbooks and Supplies	Paid for Fuel, Rent, Repairs, Insurance, Janitor and Janitor Supplies	Paid for Records and Apparatus	Paid for Transportation	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1927
251.52	17,606.32	1,957.09	1,678.57	3,097.73	131,542.78	78,559.80
210.98	6,482.90	34.84	----------	1,792.68	73,172.94	34,363.63
314.74	17,269.91	721.16	137.10	4,147.43	119,508.05	49,175.69
----------	20,246.91	292.34	1,588.50	4,495.87	137,471.11	42,703.94
5.73	18,496.32	131.01	----------	1,712.66	86,169.94	28,151.79
----------	17,624.30	344.10	265.00	3,392.21	134,376.55	69,332.25
112.30	15,688.37	101.85	2,697.35	3,696.58	119,205.47	62,709.54
31.34	29,183.85	139.49	385.50	1,943.04	176,250.08	130,037.97
119.27	12,350.81	68.13	196.75	2,882.80	106,236.94	47,762.07
854.02	21,872.32	1,207.02	1,777.93	10,390.60	155,106.34	90,025.77
3,277.61	34,354.75	792.25	4,643.93	15,589.52	274,224.91	141,511.35
237.40	23,043.36	437.73	193.10	3,000.40	156,917.07	59,083.19
97.22	11,721.97	106.00	1,490.94	2,480.58	103,117.93	52,003.97
209.02	12,435.51	445.05	952.70	1,970.58	110,711.25	48,173.27
89.02	24,334.84	146.35	1,559.75	1,851.01	135,700.34	75,354.08
10.55	17,304.92	647.34	174.60	1,157.51	124,498.77	72,811.73
1,274.92	44,024.26	257.34	1,359.00	20,003.27	259,350.30	152,900.67
576.39	10,518.29	163.56	1,156.40	1,243.71	67,134.31	57,104.23
222.66	18,213.94	518.06	1,827.00	2,653.71	144,761.08	113,552.34
276.82	18,356.55	18.15	284.00	2,141.74	143,999.98	62,419.00
12.75	11,962.15	83.61	952.10	1,097.35	95,603.92	37,679.23
112.93	10,837.81	126.93	80.00	1,290.32	96,632.01	60,346.05
1,563.17	11,889.89	469.01	447.50	4,751.96	123,665.71	71,905.53
1,180.73	10,563.70	77.01	1,166.97	5,022.40	106,616.06	73,375.52
291.00	15,308.34	436.12	611.00	8,133.84	135,818.56	65,081.45
7.03	13,612.47	7.61	3,256.75	3,760.95	101,448.79	57,709.73
125.44	29,676.82	138.80	2,643.70	1,953.77	170,146.30	74,087.11
1,282.66	13,292.30	356.45	94.25	2,512.89	89,426.73	54,028.73
126.28	19,700.65	9.00	100.00	4,343.63	135,537.69	54,252.19
1,824.93	25,396.79	140.56	262.00	10,166.33	158,890.86	72,314.18
806.83	14,766.94	1,400.55	574.30	7,716.57	98,302.99	40,121.82
1,458.92	19,691.95	1,067.12	1,282.80	3,364.14	165,005.40	74,411.88
$ 43,065.51	$ 1,624,663.29	$ 20,528.27	$ 104,555.81	$ 494,507.49	$12,281,472.97	$ 6,206,934.20
$ 470,879.72	$ 6,028,666.87	$ 233,916.42	$ 1,942,033.58	$ 3,313,973.95	$34,955,744.62	$ 9,919,506.57
$ 513,945.23	$ 7,653,330.16	$ 364,444.69	$ 2,046,589.39	$ 3,808,481.44	$47,237,217.59	$16,126,440.77

TABLE XXIII—GENERAL FUND
City—City, Town, Village, and Consolidated Schools—School Year 1926-1927

Counties	Receipts: On Hand July 1, 1926	Received from District Tax	Received from Semi-annual Apportionment	Received from State and Federal Aid	Received from Tuition	Received by Transfer from School-house Fund	Received from Sale of Textbooks and Supplies	Received from Other Sources	Total Receipts Including July 1, 1926 Balance
Adair	$ 52,362.24	$ 119,296.67	$ 7,969.96	$ 3,983.16	$ 32,797.53		$ 1,712.65	$ 2,355.66	$ 220,515.19
Adams	30,624.01	76,715.82	3,550.64	3,343.8[illegible]	18,693.39		588.12	4,938.09	138,456.02
Allamakee	26,900.41	101,932.16	4,920.00	2,833.71	21,467.15		3,138.75	12,492.52	173,757.82
Appanoose	71,457.29	227,155.36	6,388.47	7,140.84	33,383.85	$ 264.47	2,528.83	1,380.45	349,794.09
Audubon	51,564.69	106,951.47	2,131.68	2,730.44	17,270.44		729.25	662.37	182,040.34
Benton	110,398.46	237,093.60	10,946.50	5,291.06	40,441.44	27.90	3,637.01	1,388.80	409,494.50
Black Hawk	231,427.15	869,555.07	46,186.79	4,365.01	29,752.75		7,482.29	6,254.03	1,195,304.71
Boone	66,262.51	325,667.66	9,954.13	5,622.50	33,149.92		6,964.15	4,621.82	452,355.99
Bremer	72,105.90	129,134.15	5,336.24	2,823.03	30,800.73	2,221.57	2,363.59	3,691.82	248,494.03
Buchanan	146,472.04	209,817.14	7,053.41	5,465.43	33,341.12	1,262.53	1,530.11	15,781.33	421,022.78
Buena Vista	133,536.48	381,450.39	16,557.88	6,895.10	9,113.00	18,000.00	5,399.53	19,418.90	591,153.50
Butler	141,615.69	124,179.37	6,409.01	2,874.50	30,213.65		1,785.29	7,822.02	315,223.00
Calhoun	149,223.18	182,668.72	10,062.97	4,036.82	54,506.50		3,949.78	951.39	386,083.60
Carroll	79,171.25	174,011.66	6,852.74	4,171.60	27,211.78		3,098.29	3,480.63	298,102.27
Cass	131,762.34	146,394.57	2,745.07	2,949.62	57,138.70		2,021.41	2,550.27	345,561.98
Cedar	101,936.37	209,542.06	8,703.00	4,327.31	14,928.15		1,305.81	4,934.30	346,270.16
Cerro Gordo	146,256.28	521,778.91	21,506.54	5,105.93	39,277.42	1,550.04	6,853.46	7,861.73	750,232.40
Cherokee	87,730.27	215,703.16	9,797.86	4,388.24	21,040.78	3,000.00	571.06	13,956.54	356,647.62
Chickasaw	40,453.29	86,626.50	3,767.06	2,384.97	31,234.48		486.98	842.34	165,796.01
Clarke	15,800.39	52,804.14	2,567.10	1,680.24	20,248.35		2,764.67	6,268.38	102,133.27
Clay	71,078.19	213,376.29	6,985.86	3,659.58	27,624.00		4,759.43	2,376.07	330,312.72
Clayton	94,278.35	198,894.14	12,746.09	5,075.48	42,223.14	3,768.22	2,528.23	1,420.56	360,936.65
Clinton	140,990.25	576,649.04	24,439.57	4,073.68	24,419.60		5,529.43	14,734.60	790,845.60
Crawford	85,661.49	183,975.17	6,268.58	4,271.60	22,917.00		1,667.83	22,131.37	326,893.04
Dallas	143,687.51	340,989.51	11,960.00	8,318.00	51,978.42		2,280.17	28,193.68	587,452.94
Davis	49,771.94	70,095.68	3,346.43	1,965.22	25,473.56	229.90	98.96	756.85	151,700.54
Decatur	100,071.03	132,962.44	4,412.54	3,685.69	34,131.86		692.71	898.89	276,855.16
Delaware	118,536.96	207,951.88	10,882.87	5,224.68	17,976.05		476.10	2,459.66	363,621.20
Des Moines	153,048.79	516,093.90	15,183.82	6,925.89	22,553.87		2,996.66	2,398.17	718,403.10
Dickinson	90,481.20	185,838.08	9,149.08	5,174.52	10,473.21		480.80	27,634.19	329,240.69
Dubuque	208,290.61	502,144.72	24,398.84	11,491.80	6,470.83		9,116.31	2,350.13	764,062.30
Emmet	44,112.65	178,589.85	5,674.00	2,929.66	15,673.27	18.38	4,398.33	28,002.60	279,397.64
Fayette	171,815.70	329,315.77	19,820.62	3,502.67	40,160.85	3,411.19	3,355.44	5,910.59	577,801.56
Floyd	61,577.83	199,790.35	7,847.79	3,768.06	24,093.50		7,320.98	8,062.66	312,460.60
Franklin	96,876.70	147,159.04	8,500.41	2,966.48	19,874.00		2,103.78	1,093.14	276,077.60
Fremont	63,947.83	201,756.59	6,842.57	4,872.12	21,671.09		3,361.59	4,177.87	306,442.14
Greene	107,616.86	208,581.43	8,727.26	5,983.46	24,006.58	112.00	3,711.42	2,798.06	362,673.27
Grundy	84,614.46	163,478.25	6,244.15	2,654.56	25,767.00	239.41	797.34	7,777.00	291,572.65
Guthrie	121,654.33	188,419.37	3,950.37	5,721.67	41,216.96		1,705.50	9,143.06	371,391.56
Hamilton	67,531.25	225,799.64	7,296.00	3,723.87	43,984.92		6,591.57	9,497.83	364,135.66
Hancock	86,454.95	154,055.38	5,928.63	2,654.58	27,348.50	2,761.50	377.70	2,475.62	282,060.78
Hardin	123,550.34	232,427.91	8,292.02	6,872.77	49,065.98	5,079.68	4,564.77	21,004.18	471,832.38
Harrison	128,682.78	253,515.49	7,836.81	6,495.16	33,967.47		1,198.23	12,716.90	443,884.05
Henry	93,590.90	190,973.90	4,581.14	4,337.40	28,755.00		1,765.78	8,014.71	332,018.83
Howard	16,990.17	70,891.86	3,975.25	1,465.36	17,777.51		67.80	1,047.28	112,215.23
Humboldt	100,885.31	163,545.18	7,648.76	3,199.45	23,405.60		1,536.75	7,278.00	307,495.99
Ida	61,464.80	119,913.89	5,967.02	1,115.22	22,043.91		312.98	4,185.37	213,023.19
Iowa	85,743.06	134,696.01	4,188.00	3,345.66	31,623.75	2,547.30	1,871.23	3,391.69	267,406.70
Jackson	58,599.06	143,779.09	3,180.09	3,376.29	21,328.22		1,804.80	3,511.82	235,579.37
Jasper	55,570.90	309,239.78	13,908.97	4,872.34	52,339.07		2,667.49	26,337.55	464,938.96
Jefferson	57,566.02	157,155.62	5,800.68	1,469.01	30,690.15		639.29	1,118.55	254,642.36
Johnson	137,982.28	221,572.05	10,067.50	1,531.89	30,364.15	277.69	598.90	8,290.85	410,595.31
Jones	69,175.46	180,787.09	2,838.35	2,230.44	22,468.98		217.50	1,432.50	279,150.32
Keokuk	153,539.90	198,750.54	5,423.05	3,508.50	50,117.37		103.56	1,222.24	412,665.25
Kossuth	162,807.36	235,322.73	10,577.04	2,811.46	26,956.69		1,776.65	10,806.02	451,646.26
Lee	34,554.29	442,237.04	13,227.18	6,320.45	24,041.92		280.57	103,535.84	624,325.46
Linn	85,282.91	1,129,497.67	28,331.14	5,322.97	71,829.62	2,200.00	3,400.78	79,238.07	1,415,489.49
Louisa	60,484.64	224,776.69	7,127.72	4,469.63	10,854.29		2,341.62	9,130.28	319,200.17
Lucas	59,439.02	89,259.54	2,883.88	2,406.28	31,858.54		764.35	1,174.43	188,737.14
Lyon	92,192.97	110,741.56	5,386.59	1,066.16	20,467.01		1,139.52	3,319.55	234,465.29
Madison	54,613.50	137,939.93	4,842.43	4,628.56	30,304.49		2,535.33	17,985.18	252,248.26
Mahaska	86,941.78	230,167.23	7,153.25	2,654.50	34,747.32		557.04	11,285.20	373,555.83
Marion	125,382.14	276,402.93	10,055.80	2,772.49	38,800.21		4,053.63	4,178.31	463,012.39
Marshall	167,936.10	509,598.87	17,191.68	7,821.75	24,407.42	4,000.00	6,869.20	12,716.09	746,544.67
Mills	93,848.55	115,926.97	5,212.65	3,020.96	26,480.50		66.03	1,714.42	250,427.24
Mitchell	90,925.42	166,260.74	9,306.54	3,502.62	24,010.02		8.87	3,893.32	298,615.32
Monona	135,910.78	219,448.10	6,310.15	4,366.19	30,908.10		4,460.21	4,904.63	412,398.16
Monroe	50,800.00	92,718.39	3,905.43	9,191.16	23,748.34		124.09	7,486.89	187,974.27
Montgomery	110,166.56	231,338.71	7,837.76	4,998.56	39,413.84		1,957.14	2,811.18	398,522.75
Muscatine	77,365.51	265,075.59	13,017.05	4,538.68	24,181.50		7,785.97	846.16	395,292.60
O'Brien	145,115.42	224,375.41	7,986.69	5,092.13	30,060.00		4,870.27	3,318.24	420,718.16
Osceola	31,858.55	84,901.96	3,665.30	3,565.69	12,562.00		1,357.71	624.23	138,670.97
Page	146,802.50	239,412.65	9,900.46	3,820.83	48,739.45		2,523.10	2,303.45	453,502.44
Palo Alto	95,382.17	166,915.21	6,803.57	2,863.97	30,731.90	5,844.94	3,392.25	8,933.18	321,300.88
Plymouth	136,820.59	190,832.67	9,013.16	2,650.84	28,640.56	1,029.36	4,038.76	9,067.74	382,093.08
Pocahontas	48,660.68	192,563.62	7,804.97	4,343.34	20,904.32	3,500.00	985.15	1,622.95	280,598.71
Polk	223,899.05	3,168,792.81	92,825.96	12,228.75	62,105.35	200,322.75	42,551.78	155,995.39	3,958,129.54
Pottawattamie	161,379.44	786,764.85	24,565.02	3,720.66	57,681.88	3,500.00	494.60	10,447.43	1,048,718.11
Poweshiek	136,921.51	299,249.51	8,044.05	3,345.66	39,526.36		702.82	1,237.41	299,027.32
Ringgold	46,833.97	109,074.11	3,408.77	2,387.40	30,318.14	2,908.55	391.85	882.63	196,236.81
Sac	89,428.57	206,114.34	8,387.53	2,922.65	30,440.48	1,225.00	601.93	4,515.20	337,635.76
Scott	439,172.09	966,535.27	60,199.55	5,422.82	32,120.89	187.37	27,430.78	13,422.62	1,544,631.64
Shelby	125,751.96	143,256.18	7,226.31	3,229.25	23,215.38		2,182.97	2,364.48	307,226.55
Sioux	184,749.35	246,870.47	5,958.96	2,967.54	20,717.66	402.54	1,020.53	11,366.31	474,063.36

TABLE XXIII—GENERAL FUND—Continued

Counties	Receipts								
	On Hand July 1, 1926	Received from District Tax	Received from Semi-annual Apportionment	Received from State and Federal Aid	Received from Tuition	Received by Transfer from Schoolhouse Fund	Received from Sale of Textbooks and Supplies	Received from Other Sources	Total Receipts Including July 1, 1926 Balance
Story	286,250.69	511,222.72	16,505.45	10,634.77	25,043.86	180.19	5,010.05	11,531.14	866,378.87
Tama	126,517.09	252,354.00	14,230.00	3,812.63	34,429.15		2,321.56	2,675.94	436,717.07
Taylor	108,178.29	120,234.25	4,742.21	3,805.68	55,822.89		720.89	1,176.07	294,788.38
Union	78,089.24	178,391.75	6,378.52	3,823.56	33,752.54		6,334.31	2,043.46	308,813.38
Van Buren	58,004.55	112,457.15	3,510.86	2,830.44	33,325.36	800.00	1,855.82	720.70	213,504.82
Wapello	89,653.02	410,230.07	8,528.94	2,282.32	42,605.90	453.69	8,445.43	1,794.84	563,994.21
Warren	100,470.53	215,232.72	6,856.82	4,358.64	42,098.91	15,000.00	1,357.15	4,350.67	389,769.19
Washington	108,793.82	189,375.58	6,290.51	3,029.50	38,294.75		755.00	9,217.38	355,844.61
Wayne	92,559.59	137,634.55	6,914.10	3,564.40	32,781.19	1,007.73	248.59	15,156.98	289,911.12
Webster	204,863.93	472,200.84	20,059.24	3,990.27	32,153.63		2,069.51	7,538.48	742,955.65
Winnebago	66,162.82	126,537.96	4,795.39	3,360.98	27,431.00		3,017.01	3,283.04	235,048.73
Winneshiek	57,467.90	110,329.92	5,788.21	691.16	17,663.65		36.60	1,828.66	193,855.34
Woodbury	271,910.21	1,703,581.17	25,432.33	12,919.34	44,648.22		5,900.14	13,586.93	2,078,644.14
Worth	46,466.60	96,192.34	3,374.08	2,930.44	19,371.81		154.72	1,174.35	169,644.34
Wright	123,293.76	198,542.73	11,790.52	3,132.54	47,613.03		993.01	2,488.30	387,794.24
Total	$10,511,252.06	$28,202,318.60	$ 1,040,961.90	$ 419,168.23	$ 3,049,154.18	$ 287,333.80	$ 304,004.21	$ 984,312.79	$ *14,875,251.19
Total for Rural	$ 6,377,303.18	$10,955,092.37	$ 594,410.63	$ 84,237.44	$ 84,964.35	$ 44,826.77	$ 10,422.35	$ 328,172.92	$ †18,488,407.17
Total for State	$16,888,555.24	$39,217,410.97	$ 1,635,372.53	$ 503,405.67	$ 3,134,118.53	$ 332,160.57	$ 314,426.56	$ 1,312,485.71	$ ‡63,363,658.36

*This amount includes $16,745.42 received from interest on deposits.
†This amount includes $8,977.16 received from interest on deposits.
‡This amount includes $25,722.58 received from interest on deposits.

TABLE XXIV—

City—City, Town, Village, and

GENERAL FUND

Consolidated Schools—School Year 1926-1927

Counties	Disbursements											
	Paid Teachers Since Last Report		Paid Secretary	Transferred to Schoolhouse Fund	Paid for Tuition	Paid for Library Books	Paid for Free Textbooks and Supplies	Paid for Fuel, Rent, Repairs, Insurance, Janitor and Janitor Supplies	Paid for Records and Apparatus	Paid for Transportation	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1927
	Men	Women											
Adair	$ 33,135.74	$ 72,316.60	$ 721.97			$ 378.12	$ 1,184.06	$ 39,881.39	$ 964.30	$ 20,363.13	$ 4,024.17	$ 172,889.48	$ 47,675.71
Adams	21,444.67	50,080.76	459.24		$ 1,189.50	389.49	5,218.49	20,925.69	805.61	11,413.94	4,637.79	116,535.78	21,920.24
Allamakee	27,192.56	66,365.09	776.54		546.00	567.16	4,380.09	29,253.39	83.97	7,682.79	12,255.18	149,102.98	24,654.84
Appanoose	58,564.68	148,341.96	1,063.83		1,868.25	184.34	6,446.39	40,677.34	2,141.96	4,410.53	13,942.42	277,641.50	72,153.19
Audubon	25,187.19	56,454.66	662.55		1,098.00	172.86	2,387.09	26,308.96	1,258.19	7,713.79	4,936.66	127,090.85	54,949.49
Benton	54,516.23	137,589.57	2,463.26		48.33	1,391.71	3,726.88	58,301.45	3,344.06	24,239.80	6,401.01	291,892.20	117,602.20
Black Hawk	117,626.40	469,970.10	7,684.57	$ 34,259.97	5,954.69	1,148.32	8,849.70	132,500.38	5,139.40	24,624.94	102,443.12	910,201.79	285,152.92
Boone	61,147.52	194,796.99	1,285.50		1,600.00	677.62	3,902.27	97,839.08	2,751.82	23,424.15	2,941.73	390,456.68	61,899.31
Bremer	33,325.15	85,637.24	882.85	2,359.40	1,840.17	628.13	1,468.23	30,499.69	3,217.02	4,685.39	9,232.57	173,779.96	74,714.07
Buchanan	56,847.76	117,041.56	1,181.31		688.62	490.65	3,340.96	66,077.61	3,047.04	32,157.01	22,745.83	305,508.35	115,424.43
Buena Vista	56,987.02	185,081.13	1,745.20	18,000.00	135.00	1,743.13	1,004.77	72,052.07	2,875.56	75,128.11	37,347.07	451,599.65	139,554.45
Butler	36,690.75	105,981.49	842.44	28,000.00	1,751.25	505.21	698.99	38,235.48	857.72	19,854.59	7,465.99	241,013.83	74,209.26
Calhoun	40,471.45	115,904.80	1,872.56		108.00	308.32	7,328.21	49,296.02	2,699.85	20,698.71	21,096.57	259,874.39	139,209.21
Carroll	37,168.89	109,076.45	1,102.86		1,520.65	432.60	7,029.23	36,999.36	986.53	7,286.50	10,927.43	212,530.59	85,571.68
Cass	38,067.51	119,692.73	2,063.76		321.00	483.34	4,329.52	40,505.50	2,035.29	9,411.91	9,951.03	228,362.49	117,199.49
Cedar	40,238.08	101,156.76	1,115.65		864.00	268.56	1,492.12	37,993.92	1,791.67	17,508.97	26,063.20	258,982.93	87,287.23
Cerro Gordo	76,243.09	284,252.31	4,134.45	37,500.00	652.56	1,341.93	18,942.37	153,675.47	6,156.20	21,313.10	21,412.31	625,623.79	124,608.61
Cherokee	46,339.84	109,346.41	1,594.25		334.25	376.26	212.80	51,735.54	1,137.98	41,093.07	25,618.61	277,779.01	78,868.61
Chickasaw	27,139.32	68,112.74	505.05		3,715.01	354.97	102.69	23,858.67	20.72	1,570.87	4,605.59	129,985.63	35,810.38
Clarke	17,027.96	42,220.96	324.50		167.04	446.14	1,982.66	12,689.93	185.34		14,435.28	89,479.81	12,653.46
Clay	47,834.68	115,170.46	1,837.28		3,041.73	475.96	2,481.66	39,609.28	977.32	30,792.58	13,405.98	255,626.95	74,685.77
Clayton	54,466.36	113,663.02	1,448.22		707.60	571.15	7,465.74	41,937.98	3,023.35	3,886.63	22,797.80	249,907.85	111,028.20
Clinton	83,149.81	302,400.36	4,880.00		1,863.50	1,381.78	14,403.05	115,949.32	3,306.95	31,808.92	60,754.10	619,809.79	170,945.90
Crawford	39,799.16	106,287.00	1,349.24	2,113.37	1,268.00	693.29	3,844.34	46,397.60	457.67	13,825.44	31,972.16	248,007.27	78,885.77
Dallas	65,268.88	208,391.35	2,321.06	33,910.69	2,979.00	1,010.93	1,385.80	89,200.54	1,991.03	34,554.42	27,503.09	468,515.95	118,936.99
Davis	21,086.16	39,395.63	915.80		9,066.18	788.35	78.00	16,839.30	2,076.48	4,064.34	3,837.13	98,147.63	53,561.91
Decatur	44,404.76	84,728.32	554.12	3,000.00		581.97	522.80	38,657.06	630.77	10,002.61	10,043.37	193,125.78	83,729.38
Delaware	41,720.99	102,747.93	1,319.11	10,452.34	909.90	478.49	333.78	47,618.07	1,969.68	33,132.36	14,471.05	255,173.61	108,447.59
Des Moines	75,605.31	296,629.89	2,510.48	1,000.00	9,148.32	1,684.67	6,493.58	96,342.58	8,523.45	27,846.93	61,814.20	587,599.56	131,333.54
Dickinson	42,999.90	96,163.50	1,169.49		2,879.18	380.61	31.32	45,850.56	1,758.14	31,258.33	14,977.56	237,399.79	91,870.30
Dubuque	69,272.98	305,357.32	2,752.00	2,200.00		2,361.12	112.11	76,533.44	101.70	290.00	80,304.16	539,304.83	224,757.47
Emmet	28,009.85	98,681.82	1,105.35			979.35	5,794.48	33,802.78	3,080.52	20,800.83	28,261.11	220,516.29	58,986.35
Fayette	70,593.14	183,465.06	2,319.95		1,403.00	753.11	4,637.16	76,627.24	3,239.23	20,304.70	40,226.36	403,508.95	174,292.61
Floyd	45,162.44	126,230.31	1,924.95		72.00	1,725.84	4,157.98	43,929.71	3,472.95	16,004.45	15,169.82	257,250.25	49,757.78
Franklin	27,525.52	90,926.58	925.07	4,000.00	834.60	902.98	2,374.27	36,449.77	1,693.17	18,620.64	7,615.80	191,528.30	85,149.35
Fremont	47,672.81	101,219.75	856.01	4,969.00	30.00	593.75	2,757.57	42,818.42	2,548.57	39,121.70	10,307.34	252,491.92	53,950.22
Greene	54,908.92	105,210.69	826.20		210.00	1,158.32	3,017.37	32,054.56	2,183.03	31,276.46	19,173.23	250,619.05	112,054.22
Grundy	35,616.61	84,287.55	564.18		1,661.00	449.60	579.07	32,337.46	306.68	25,752.17	16,074.48	197,628.80	93,883.25
Guthrie	40,506.29	104,957.58	1,315.72	33,240.72	4,581.00	709.30	2,193.41	48,740.79	865.04	14,144.29	21,747.87	273,122.01	98,179.55
Hamilton	44,746.12	128,646.33	622.43			241.87	11,725.79	61,580.60	6,063.59	17,001.49	27,842.13	290,472.15	73,662.88
Hancock	34,421.86	85,147.70	859.69	56.78	2,022.82	543.15	4,898.40	33,220.05	1,413.60	12,220.18	27,410.64	202,024.84	80,095.94
Hardin	56,418.38	161,456.68	1,967.28	294.03	2,619.93	400.79	4,871.43	55,890.91	202.72	27,692.28	30,267.17	341,520.60	130,311.78
Harrison	54,352.44	147,152.30	1,726.92			500.39	11,664.50	45,701.88	1,355.65	28,364.74	28,274.64	319,033.37	124,831.58
Henry	48,455.90	100,485.50	891.58	2,055.34	400.00	935.30	2,256.02	43,626.05	2,478.80	30,007.14	13,056.67	244,813.50	87,205.33
Howard	23,086.26	44,425.68	258.00		446.00	392.46	10.64	17,048.26	5,486.88	185.82	4,300.42	95,351.65	16,863.58
Humboldt	38,550.68	95,033.55	1,807.34		1,689.00	286.40	217.26	31,760.22	296.55	14,892.93	24,051.60	208,885.51	98,610.48
Ida	27,849.58	69,326.18	633.92	2,100.00	120.54	391.32	1,319.43	38,254.72	490.49	9,077.16	16,566.80	151,631.89	61,291.30
Iowa	32,250.75	84,503.41	1,094.52	2,100.00	237.99	416.79	9,741.79	62,454.93	10,857.18	11,281.89	12,747.59	180,461.42	87,005.28
Jackson	30,884.50	89,005.25	765.35	4,700.00	648.00	198.83	586.01	49,647.43	1,366.60	8,768.96	7,181.38	182,525.11	53,054.26
Jasper	66,155.75	188,698.24	2,640.00	5,757.67	2,490.00	1,198.97	1,044.35	49,850.31	284.02	7,865.70	31,925.76	403,202.11	61,156.85
Jefferson	34,759.78	102,711.86	616.65	352.34	200.00	718.37	2,663.73	29,822.28	2,484.42	16,024.23	2,234.96	201,962.56	52,679.70
Johnson	32,087.24	148,314.87	1,093.79	30,623.67	3,322.00	656.32	5,017.36	53,799.36	367.69	32,079.71	30,355.67	305,499.14	105,096.17
Jones	38,206.38	107,560.41	1,136.11		876.00	201.77	1,622.67	68,072.59	920.36	24,590.90	10,440.68	209,546.01	69,694.31
Keokuk	62,690.21	125,643.53	938.13	10,000.00	814.11	639.21	183.85	92,686.81	227.58	8,675.80	14,925.79	297,897.01	114,768.24
Kossuth	51,438.12	139,990.56	1,167.50	2,884.32	108.00	687.63	40,628.69	238,343.50	32,626.39	26,720.81	12,710.90	394,193.55	147,452.71
Lee	76,044.48	237,895.99	1,508.50	3,259.47	6,423.47	1,361.64	1,966.22	45,256.04	1,188.64	39,545.42	160,490.38	588,467.92	35,857.54
Linn	135,802.63	681,380.17	4,540.94	7,700.00	4,000.64	4,459.41	465.58	30,963.49	1,180.81	2,140.40	125,200.09	1,301,593.29	113,896.20
Louisa	35,835.09	94,849.41	1,132.50		1,741.75	648.66	1,648.49	26,083.87	2,822.88	2,086.17	24,442.42	246,616.15	72,644.02
Lucas	24,939.92	74,767.51	325.00	2,852.55		140.36	2,097.01	33,853.65	1,584.60	24,712.10	8,963.08	146,986.85	41,759.29
Lyon	35,758.69	72,790.03	515.00		216.00	95.97	20.70	46,357.62	555.76	11,658.96	7,837.57	149,809.20	84,566.09
Madison	32,496.92	88,190.34	955.76	12,372.82	798.00	1,000.87	9,867.17	32,110.71	3,322.80	28,326.26	7,512.62	204,668.27	47,580.09
Mahaska	46,458.73	165,446.15	3,264.50		2,647.52	1,363.47	12,310.44	96,299.65	4,617.93	70,009.25	21,993.75	228,784.50	74,771.93
Marion	58,384.22	147,089.47	1,642.71	4,706.30	8,129.93	1,177.34	2,138.82	30,508.33	1,533.53	10,725.26	8,670.31	323,813.31	139,199.08
Marshall	76,408.97	265,879.97	2,347.40	3,203.88	771.00	608.12	91.19	45,124.68	965.99	17,729.61	53,194.86	586,275.69	160,268.98
Mills	34,227.49	76,849.77	635.00	8,000.00	936.00	309.63	1,821.04	34,298.81	1,123.39	7,470.30	5,553.10	174,061.26	76,265.98
Mitchell	32,611.04	98,650.00	832.00		4,073.50	1,074.43	1,866.49	31,352.49	1,312.72	12,459.26	11,498.11	208,708.25	89,907.27
Monona	53,543.03	110,591.32	800.00	2,000.00			4,306.16	50,013.39	4,809.47	29,026.22	14,165.79	274,493.91	137,904.25

TABLE XXIV—

Counties	Disbursements											
	Paid Teachers Since Last Report		Paid Secretary	Transferred to Schoolhouse Fund	Paid for Tuition	Paid for Library Books	Paid for Free Textbooks and Supplies	Paid for Fuel, Rent, Repairs, Insurance, Janitor and Janitor Supplies	Paid for Records and Apparatus	Paid for Transportation	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1927
	Men	Women											
Monroe	25,486.03	82,220.10	2,096.01		4,067.55	537.48	545.56	20,960.76	721.16	1,031.01	13,913.15	151,558.79	36,415.48
Montgomery	43,319.86	131,704.87	1,995.00	1,914.12	4,380.12	398.93	2,244.15	65,731.94	176.47	18,908.32	21,087.70	291,858.98	106,364.77
Muscatine	44,315.35	177,300.67	2,915.00	25,000.00	1,317.65	859.21	8,396.59	50,186.73	1,128.31	5,037.92	14,789.43	331,096.86	64,195.74
O'Brien	50,235.32	130,092.44	1,021.60		1,244.00	271.79	3,029.20	58,418.03	1,712.64	18,841.68	9,491.65	274,268.37	146,449.79
Osceola	25,762.72	46,502.95	455.00		1,753.50	601.44	147.31	17,998.77	218.21	9,469.65	12,178.45	114,458.00	24,212.97
Page	63,561.03	157,762.60	1,162.25	25,000.00	1,855.50	856.22	8,260.04	52,581.80	5,574.84	10,760.11	12,276.86	339,651.26	113,851.18
Palo Alto	39,171.62	93,227.86	1,938.00		756.00	874.96	8,078.06	34,402.61	2,701.94	23,375.99	12,317.89	216,846.93	104,453.95
Plymouth	45,663.07	114,620.57	1,257.50	5,000.00	2,784.00	285.39	6,139.16	49,297.29	105.96	13,474.43	9,202.93	247,830.90	134,262.18
Pocahontas	32,459.81	104,626.01	1,215.60		396.00	877.69	3,787.80	39,498.05	3,044.57	28,162.40	9,564.66	223,632.59	56,966.12
Polk	389,600.99	1,846,263.32	7,341.46	6,000.00	5,276.95	1,421.18	21,677.05	571,485.06	9,544.45	53,961.11	881,470.40	3,794,051.97	164,077.57
Pottawattamie	109,158.19	470,571.20	5,290.00	2,529.99	2,562.00	2,588.18	12,192.79	136,413.64	4,674.49	20,724.06	124,733.07	882,457.61	166,360.50
Poweshiek	45,389.00	129,321.56	738.83			495.68	8,472.83	44,304.07	863.73	15,561.85	11,389.32	247,537.07	151,490.25
Ringgold	32,324.46	69,488.50	636.19	2,968.55		157.61	1,459.06	26,913.56	346.02	11,511.12	6,637.41	152,383.08	43,853.73
Sac	43,975.53	125,994.96	855.05		2,365.05	393.83	2,081.87	44,229.89	906.00	18,524.64	15,927.98	255,064.82	82,570.88
Scott	162,502.22	519,762.40	3,620.61		10,980.50	2,526.70	1,502.46	187,365.84	26,141.55	2,517.15	136,748.70	1,044,728.13	499,905.51
Shelby	36,220.12	78,249.46	1,113.50	4,050.00	465.24	641.99	1,774.61	38,118.35	1,574.00	22,971.93	4,005.34	189,184.54	118,041.99
Sioux	50,474.84	133,970.99	1,211.57		2,920.00	993.24	691.26	51,815.15	2,574.21	7,926.61	36,348.58	288,886.55	185,176.81
Story	102,256.29	261,899.61	2,792.50	37,409.22	457.75	1,297.75	10,684.12	110,998.18	8,517.78	67,992.10	31,021.86	635,237.16	231,141.71
Tama	47,691.82	145,607.18	2,272.85	8,330.00	2,645.50	982.02	2,351.81	57,519.07	2,429.31	26,695.83	5,920.16	302,465.55	134,251.52
Taylor	40,638.51	86,034.67	1,178.20		2,358.00	189.41	1,225.70	32,143.42	216.72	2,924.89	22,114.96	189,015.48	105,772.90
Union	41,863.59	107,596.90	1,042.53	14,629.50	1,229.26	136.78	11,820.07	50,738.67	352.01	14,682.61	18,025.30	262,117.20	46,606.18
Van Buren	40,039.03	69,641.19	592.00	5,800.00	447.40	631.46	4,030.59	35,509.28	164.12	7,147.00	4,975.47	169,057.54	44,447.28
Wapello	60,349.37	261,044.57	2,218.65	500.00	626.12	504.36	6,271.45	83,302.46	3,213.38	301.62	66,149.68	484,481.56	79,512.65
Warren	44,207.26	107,840.65	1,566.24	15,613.66	1,680.35	859.07	3,470.10	55,675.21	4,293.01	36,140.26	14,806.80	286,152.71	103,616.48
Washington	51,119.58	118,687.71	2,154.83		2,127.10	695.31	654.60	34,915.34	3,559.69	16,473.62	34,006.03	204,395.81	91,448.80
Wayne	42,130.23	91,804.24	743.50	8,921.92	838.40	379.46	772.73	37,826.94	406.00	10,426.82	3,296.59	197,546.83	92,364.29
Webster	76,191.66	284,590.37	5,216.22	10,445.84		1,096.71	18,493.60	119,222.37	2,511.26	28,957.76	40,619.91	597,315.70	145,639.95
Winnebago	33,548.44	83,134.17	659.75	9,802.64	132.32	500.39	3,555.68	31,817.80	2,347.51	7,905.50	13,894.19	187,298.39	47,750.34
Winneshiek	29,536.25	69,510.42	1,479.16		1,907.40	394.49	4,275.41	26,705.53	3,022.69	48.41	4,681.90	149,951.06	52,904.28
Woodbury	229,408.55	1,023,068.36	7,065.20	56,446.62	493.72	4,061.77	21,703.10	270,836.44	61,486.04	84,189.12	83,420.74	1,842,769.06	235,874.48
Worth	22,226.44	60,308.87	724.00	7,910.00	723.00	291.63	1,030.55	19,645.83	179.30	6,686.50	9,662.27	129,388.37	40,275.97
Wright	50,825.29	135,962.92	1,518.00	21,250.00	1,853.00	1,162.61	1,835.10	35,481.84	2,120.18	4,441.50	33,080.51	289,530.36	98,263.88
Total	$5,312,043.91	$16,548,108.65	$166,179.49	$589,536.72	$ 173,996.93	$ 76,498.38	$ 470,879.72	$ 6,028,666.87	$ 333,916.42	$ 1,942,033.58	$ 3,313,973.95	$34,955,744.62	$ 9,919,506.57
Total for Rural	$ 345,875.77	$ 6,682,848.88	$106,165.42	$ 63,480.32	$2,740,899.76	$ 44,322.45	$ 43,965.51	$ 1,624,663.29	$ 30,928.27	$ 104,555.81	$ 494,507.49	$12,281,472.97	$ 6,206,934.20
Total for State	$5,657,919.68	$23,230,957.53	$272,344.91	$653,017.04	$2,914,896.69	$121,256.83	$ 513,945.23	$ 7,653,330.16	$ 364,444.69	$ 2,046,589.39	$ 3,808,481.44	$47,237,217.59	$16,126,440.77

GENERAL FUND—Continued

TABLE XXV—CENSUS STATISTICS—SCHOOL YEAR 1927-1928

Counties	Children Between 5 and 21									Children Between 7 and 16								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Adair	1,227	1,047	2,274	918	994	1,912	2,145	2,041	4,186	878	739	1,617	535	594	1,129	1,413	1,333	2,746
Adams	951	837	1,788	615	639	1,254	1,566	1,476	3,042	627	578	1,205	349	365	714	976	943	1,919
Allamakee	1,507	1,369	2,876	1,008	947	1,955	2,515	2,316	4,831	870	830	1,700	604	565	1,169	1,474	1,395	2,869
Appanoose	1,584	1,313	2,897	2,907	2,880	5,787	4,491	4,193	8,684	1,102	973	2,075	1,889	1,956	3,845	2,991	2,929	5,920
Audubon	1,296	1,190	2,446	717	721	1,438	1,973	1,911	3,884	837	779	1,616	462	488	950	1,299	1,267	2,566
Benton	1,567	1,300	2,867	1,890	1,782	3,672	3,397	3,142	6,539	986	941	1,927	1,178	1,105	2,283	2,164	2,046	4,210
Black Hawk	1,346	1,283	2,629	7,327	7,641	14,968	8,673	8,924	17,597	983	861	1,844	4,250	4,494	8,753	5,242	5,355	10,597
Boone	1,418	1,202	2,620	3,434	3,352	6,786	4,852	4,534	9,386	948	802	1,750	2,072	2,048	4,120	3,020	2,850	5,870
Bremer	1,385	1,200	2,585	1,212	1,176	2,388	2,597	2,376	4,973	999	846	1,845	795	734	1,529	1,794	1,580	3,374
Buchanan	1,288	1,125	2,413	1,395	1,407	2,802	2,683	2,532	5,215	861	771	1,632	865	927	1,792	1,726	1,698	3,424
Buena Vista	395	380	775	2,481	2,481	4,962	2,874	2,861	5,735	258	287	545	1,611	1,568	3,179	1,869	1,855	3,724
Butler	1,488	1,300	2,788	1,307	1,289	2,596	2,795	2,589	5,384	934	896	1,830	843	877	1,720	1,777	1,773	3,550
Calhoun	1,150	1,069	2,219	1,592	1,543	3,135	2,742	2,612	5,354	815	773	1,588	1,087	923	2,010	1,902	1,696	3,598
Carroll	1,785	1,688	3,473	1,767	1,715	3,482	3,552	3,403	6,955	1,163	1,122	2,285	1,079	1,090	2,169	2,242	2,212	4,454
Cass	1,277	1,213	2,490	1,438	1,522	2,960	2,715	2,735	5,450	831	802	1,633	847	952	1,799	1,678	1,754	3,432
Cedar	1,022	903	1,925	1,505	1,526	3,031	2,527	2,429	4,956	713	598	1,311	911	876	1,787	1,624	1,474	3,098
Cerro Gordo	1,271	1,194	2,465	4,558	4,365	8,923	5,629	5,559	11,388	942	887	1,829	2,664	2,737	5,401	3,606	3,624	7,230
Cherokee	858	854	1,712	1,651	1,703	3,354	2,509	2,557	5,066	615	633	1,246	991	1,040	2,031	1,604	1,673	3,277
Chickasaw	1,405	1,207	2,612	981	937	1,918	2,386	2,144	4,530	918	829	1,747	542	539	1,081	1,460	1,368	2,828
Clarke	928	852	1,780	485	531	1,016	1,413	1,383	2,796	656	566	1,202	369	414	783	1,005	980	1,985
Clay	786	691	1,477	1,534	1,586	3,120	2,320	2,277	4,597	541	464	1,005	1,011	1,016	2,027	1,552	1,480	3,032
Clayton	1,949	1,754	3,703	1,614	1,522	3,136	3,563	3,276	6,839	1,374	1,212	2,586	1,092	1,008	2,100	2,466	2,220	4,686
Clinton	1,359	1,177	2,486	5,113	4,952	10,065	6,422	6,129	12,551	852	784	1,636	3,329	3,215	6,544	4,181	3,999	8,180
Crawford	1,783	1,566	3,349	1,453	1,439	2,892	3,236	3,005	6,241	1,172	1,071	2,243	969	933	1,902	2,141	2,004	4,145
Dallas	1,168	1,098	2,266	2,721	2,597	5,318	3,892	3,695	7,584	836	742	1,572	1,975	1,839	3,814	2,805	2,581	5,386
Davis	1,135	1,007	2,142	659	671	1,330	1,794	1,678	3,472	777	704	1,481	393	420	813	1,170	1,124	2,294
Decatur	1,316	1,033	2,343	1,152	1,132	2,284	2,462	2,165	4,627	993	729	1,632	768	791	1,559	1,671	1,520	3,191
Delaware	1,129	1,073	2,202	1,576	1,571	3,147	2,705	2,644	5,349	805	741	1,546	1,024	1,018	2,042	1,829	1,759	3,588
Des Moines	599	563	1,162	4,318	4,227	8,545	4,917	4,790	9,707	415	379	794	2,593	2,663	5,256	3,008	3,042	6,050
Dickinson	339	338	678	1,288	1,324	2,612	1,608	1,662	3,270	233	207	440	561	514	1,075	1,094	1,021	2,115
Dubuque	2,104	1,916	4,020	6,769	6,453	13,222	8,873	8,369	17,242	1,418	1,253	2,671	4,719	4,574	9,293	6,137	5,827	11,964
Emmet	706	668	1,374	1,225	1,360	2,585	1,931	2,028	3,959	494	465	959	813	902	1,715	1,307	1,367	2,674
Fayette	1,673	1,678	3,351	2,949	2,973	5,920	4,622	4,549	9,171	1,058	1,066	2,124	2,002	1,949	3,951	3,060	3,015	6,075
Floyd	916	850	1,766	1,690	1,671	3,361	2,606	2,521	5,127	606	590	1,196	1,145	1,142	2,287	1,751	1,732	3,483
Franklin	1,237	1,184	2,441	1,394	1,392	2,786	2,631	2,583	5,246	875	855	1,729	734	761	1,495	1,609	1,604	3,228
Fremont	874	790	1,664	1,602	1,521	3,123	2,476	2,311	4,787	666	590	1,256	1,122	1,073	2,195	1,790	1,653	3,443
Greene	939	882	1,821	1,591	1,477	3,068	2,530	2,364	4,894	650	618	1,268	1,044	945	1,989	1,674	1,563	3,237
Grundy	1,147	1,080	2,221	1,176	1,144	2,314	2,311	2,224	4,535	759	722	1,481	752	749	1,501	1,511	1,471	2,982
Guthrie	1,474	1,292	2,766	1,129	1,183	2,312	2,603	2,475	5,078	920	845	1,765	803	835	1,638	1,723	1,680	3,403
Hamilton	1,371	1,200	2,571	1,772	1,666	3,438	3,143	2,866	6,009	943	776	1,719	1,203	1,137	2,340	2,146	1,913	4,059
Hancock	1,383	1,161	2,546	1,113	1,117	2,230	2,496	2,278	4,776	934	814	1,748	671	723	1,394	1,605	1,537	3,142
Hardin	1,230	1,137	2,367	2,667	2,022	4,717	3,225	3,159	6,384	849	829	1,678	1,438	1,380	2,818	2,287	2,209	4,496
Harrison	1,486	1,428	2,914	2,320	2,252	4,572	3,806	3,680	7,486	1,042	1,001	2,043	1,506	1,481	2,987	2,548	2,482	5,030
Henry	882	836	1,718	1,448	1,393	2,841	2,330	2,229	4,559	588	572	1,160	956	918	1,874	1,544	1,490	3,034
Howard	1,220	1,105	2,325	825	820	1,645	2,045	1,925	3,970	906	800	1,706	495	480	975	1,401	1,280	2,681
Humboldt	920	807	1,727	1,149	1,174	2,323	2,069	1,981	4,050	571	538	1,107	836	827	1,663	1,407	1,363	2,770
Ida	963	837	1,790	819	849	1,668	1,822	1,676	3,478	684	590	1,274	495	535	1,030	1,179	1,125	2,304
Iowa	1,659	1,600	3,259	1,071	1,091	2,162	2,721	2,691	5,412	1,122	1,011	2,140	779	717	1,496	1,908	1,728	3,636
Jackson	1,552	1,447	2,979	1,035	1,199	2,234	2,587	2,646	5,233	991	953	1,944	691	777	1,468	1,682	1,730	3,412
Jasper	2,106	1,867	3,968	2,733	2,647	5,380	4,839	4,509	9,348	1,345	1,287	2,630	1,755	1,720	3,475	3,098	3,007	6,105
Jefferson	1,165	1,079	2,244	1,187	1,183	2,370	2,352	2,262	4,614	795	767	1,562	787	786	1,573	1,582	1,553	3,135
Johnson	1,704	1,644	3,428	2,020	2,093	4,113	3,814	3,737	7,551	1,235	1,096	2,331	1,275	1,335	2,610	2,510	2,431	4,941
Jones	1,243	1,133	2,376	1,507	1,506	3,013	2,750	2,639	5,389	809	851	1,750	1,025	1,000	2,025	1,924	1,851	3,775
Keokuk	1,302	1,131	2,433	1,691	1,530	3,221	2,993	2,661	5,654	822	731	1,553	1,090	981	2,071	1,922	1,712	3,634
Kossuth	2,029	1,933	3,962	2,141	1,981	4,122	4,170	3,914	8,084	1,347	1,291	2,638	1,401	1,304	2,705	2,748	2,595	5,343
Lee	1,234	1,118	2,352	4,202	4,201	8,403	5,496	5,319	10,815	1,496	1,276	2,772	5,567	5,701	11,268	7,063	6,977	14,040
Linn	2,176	1,906	4,082	9,377	9,879	19,256	11,553	11,785	23,338	277	296	573	930	897	1,827	1,207	1,193	2,400
Louisa	344	389	733	1,341	1,364	2,705	1,685	1,753	3,438	912	893	1,805	585	632	1,217	1,497	1,525	3,022
Lucas	1,217	1,269	2,486	1,031	1,042	2,073	2,248	2,311	4,659	1,153	1,029	2,182	587	621	1,208	1,740	1,670	3,410
Lyon	1,705	1,490	3,195	877	960	1,837	2,580	2,450	5,030	719	649	1,359	770	682	1,452	1,489	1,321	2,811
Madison	1,017	965	1,982	1,080	990	2,070	2,097	1,955	4,052	282	980	1,962	1,215	1,286	2,501	2,197	2,266	4,463
Mahaska	1,546	1,499	3,045	2,068	2,127	4,195	3,614	3,626	7,240	842	784	1,626	1,709	1,651	3,360	2,551	2,435	4,986
Marion	1,796	1,712	2,508	2,544	2,441	4,985	3,840	3,653	7,493	453	439	883	3,426	3,371	6,797	3,879	3,801	7,680
Marshall	638	611	1,249	4,244	4,658	8,302	4,882	4,669	9,551	617	596	1,213	722	699	1,421	1,339	1,295	2,634
Mills	963	896	1,859	1,112	1,078	2,190	2,075	1,974	4,049	618	558	1,176	960	920	1,880	1,578	1,478	3,056
Mitchell	900	775	1,675	1,357	1,285	2,642	2,257	2,060	4,317	780	730	1,510	1,087	1,052	2,139	1,867	1,782	3,649
Monona	1,143	1,071	2,214	1,787	1,691	3,478	2,930	2,762	5,692	1,050	934	1,984	822	828	1,650	1,872	1,762	3,634
Monroe	1,581	1,331	2,854	1,267	1,320	2,587	2,700	2,651	5,441	423	379	802	1,104	1,075	2,179	1,527	1,454	2,981
Montgomery	952	900	1,242	1,658	1,519	3,177	2,310	2,199	4,419	853	776	1,629	1,608	1,667	3,275	2,461	2,443	4,904
Muscatine	1,243	1,125	2,368	2,578	2,617	5,195	3,871	3,742	7,593	841	800	1,641	1,109	1,154	2,263	1,922	1,954	3,876
O'Brien	1,220	1,131	2,351	1,485	1,528	3,013	2,705	2,659	5,364	631	546	1,177	470	507	977	1,101	1,053	2,154
Osceola	865	789	1,654	725	750	1,475	1,590	1,539	3,129	799	815	1,614	1,470	1,444	2,914	2,269	2,259	4,528
Page	1,259	1,158	2,408	2,241	2,233	4,474	3,491	3,391	6,882	786	814	1,594	921	960	1,881	1,711	1,764	3,475
Palo Alto	1,139	1,055	2,194	1,353	1,319	2,672	2,492	2,374	4,866	1,529	1,262	2,791	1,178	1,168	2,346	2,707	2,430	4,937
Plymouth	2,038	1,822	3,860	1,700	1,715	3,505	3,818	3,547	7,365	606	739	1,405	890	976	1,866	1,556	1,715	3,271
Pocahontas	996	1,025	2,021	1,341	1,428	2,769	2,337	2,453	4,790	950	959	1,909	12,539	13,346	26,885	14,489	14,305	28,794
Polk	1,540	1,394	2,934	25,118	23,684	46,802	24,658	25,078	49,736	1,784	1,756	3,540	4,454	4,339	8,793	6,238	6,095	12,333
Pottawattamie	2,694	2,499	5,193	7,454	7,447	14,901	10,148	9,946	20,094	827	759	1,586	845	910	1,755	1,672	1,669	3,341
Poweshiek	1,267	1,129	2,396	1,437	1,518	2,955	2,704	2,647	5,351	685	663	1,348	587	564	1,151	1,272	1,227	2,499
Ringgold	972	913	1,885	890	864	1,754	1,862	1,777	3,639	738	735	1,473	978	1,060	2,038	1,716	1,795	3,511
Sac	1,112	1,051	2,163	1,470	1,607	3,077	2,582	2,658	5,240	1,638	987	2,625	4,883	4,729	9,612	5,921	5,716	11,637
Scott	1,575	1,450	3,025	7,729	7,919	15,648	9,304	9,369	18,673	1,007	974	1,981	797	866	1,663	1,804	1,840	3,644
Shelby	1,539	1,454	2,993	1,190	1,275	2,465	2,729	2,729	5,458	1,470	1,539	3,009	1,342	1,303	2,645	2,812	2,842	5,654
Sioux	2,136	2,177	4,313	2,226	2,210	4,436	4,362	4,387	8,749	425	467	892	2,349	2,362	4,711	2,774	2,829	5,603
Story	697	644	1,351	2,624	3,579	7,203	4,321	4,223	8,454	867	859	1,726	1,221	1,261	2,482	2,088	2,120	4,208
Tama	1,377	1,281	2,658	1,767	1,762	3,530	3,144	3,044	6,188									

TABLE XXV—CENSUS STATISTICS—SCHOOL YEAR 1927-1928—Continued

Counties	Children Between 5 and 21									Children Between 7 and 16								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Taylor	1,276	1,125	2,401	1,008	1,011	2,019	2,284	2,136	4,420	874	771	1,645	621	636	1,257	1,495	1,407	2,902
Union	754	669	1,423	1,697	1,746	3,443	2,451	2,415	4,866	578	450	1,028	1,023	1,038	2,061	1,601	1,488	3,089
Van Buren	1,036	909	1,945	924	923	1,847	1,960	1,832	3,792	701	602	1,303	585	614	1,199	1,286	1,216	2,502
Wapello	1,290	1,215	2,505	4,359	4,172	8,531	5,649	5,387	11,036	884	841	1,725	2,582	2,429	5,011	3,466	3,270	6,736
Warren	1,087	933	2,020	1,744	1,728	3,472	2,831	2,661	5,492	694	633	1,327	1,148	1,130	2,278	1,842	1,763	3,605
Washington	1,326	1,207	2,533	1,584	1,537	3,121	2,910	2,744	5,654	874	799	1,673	950	929	1,879	1,824	1,728	3,552
Wayne	974	910	1,884	1,163	1,233	2,396	2,137	2,143	4,280	650	630	1,280	694	735	1,429	1,344	1,365	2,709
Webster	1,598	1,571	3,169	4,365	4,426	8,791	5,963	5,997	11,960	1,113	1,167	2,280	2,815	2,919	5,734	3,928	4,086	8,014
Winnebago	1,090	1,046	2,136	939	935	1,874	2,029	1,978	4,010	757	734	1,491	621	617	1,238	1,378	1,351	2,729
Winneshiek	1,832	1,682	3,514	1,243	1,238	2,481	3,075	2,920	5,995	1,167	1,105	2,270	880	814	1,694	2,047	1,917	3,964
Woodbury	1,486	1,335	2,821	13,313	12,719	26,032	14,799	14,054	28,853	991	921	1,912	7,843	7,275	15,118	8,834	8,196	17,030
Worth	978	902	1,880	785	796	1,581	1,763	1,698	3,461	632	618	1,250	514	484	998	1,146	1,102	2,248
Wright	1,512	1,335	2,847	1,763	1,975	3,738	3,280	3,310	6,590	1,072	900	1,972	1,140	1,271	2,411	2,212	2,171	4,383
Total	126,139	115,556	241,695	236,001	235,606	471,607	362,140	351,166	713,302	85,102	79,382	164,484	149,813	148,667	298,480	234,915	228,049	462,964

TABLE XXVI—ENROLLMENT STATISTICS—SCHOOL YEAR 1927-1928

Counties	Kindergarten Enrollment									Elementary Schools Enrollment—Grades 1-8								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Adair				12	14	26	12	14	26	924	754	1,678	463	524	987	1,387	1,278	2,665
Adams				14	16	30	14	16	30	649	612	1,261	414	396	807	1,060	1,008	2,068
Allamakee										994	932	1,926	486	453	939	1,480	1,385	2,865
Appanoose				60	68	128	60	68	128	1,201	1,053	2,254	1,829	1,797	3,626	3,074	2,850	5,874
Audubon				19	21	40	19	21	40	901	779	1,680	454	462	916	1,355	1,241	2,596
Benton				81	44	125	81	44	125	1,003	973	1,976	1,216	1,097	2,313	2,219	2,069	4,192
Black Hawk				907	838	745	907	838	745	696	656	1,349	2,709	2,747	5,511	4,405	4,097	8,502
Boone				151	150	301	151	150	301	988	856	1,844	1,937	1,757	3,694	2,925	2,605	5,519
Bremer				24	22	46	24	22	46	883	772	1,655	689	629	1,318	1,572	1,401	2,973
Buchanan										938	827	1,765	879	806	1,775	1,817	1,723	3,540
Buena Vista										193	190	383	1,596	1,394	2,990	1,789	1,584	3,373
Butler										1,026	949	1,985	802	811	1,613	1,828	1,760	3,588
Calhoun				51	46	97	51	46	97	771	715	1,486	842	802	1,644	1,613	1,517	3,130
Carroll				54	63	117	54	63	117	626	565	1,191	723	644	1,367	1,349	1,209	2,558
Cass				47	55	102	47	55	102	887	832	1,719	811	845	1,656	1,698	1,677	3,375
Cedar				42	29	71	42	29	71	693	598	1,291	830	857	1,687	1,543	1,435	2,978
Cerro Gordo				283	278	561	283	278	561	936	856	1,792	2,387	2,410	4,797	3,323	3,266	6,589
Cherokee										573	591	1,164	972	951	1,923	1,545	1,542	3,087
Chickasaw				13	15	28	13	15	28	803	695	1,498	432	419	851	1,235	1,114	2,349
Clarke				30	26	56	30	26	56	701	635	1,336	348	330	678	1,049	965	2,014
Clay										559	503	1,062	1,027	1,010	2,037	1,586	1,513	3,099
Clayton										1,301	1,126	2,427	888	868	1,716	2,189	1,994	4,143
Clinton				171	154	325	171	154	325	858	772	1,630	2,468	2,378	4,846	3,326	3,150	6,476
Crawford				63	57	120	63	57	120	1,156	1,050	2,206	826	740	1,566	1,982	1,790	3,772
Dallas				63	62	125	63	62	125	828	751	1,579	1,917	1,787	3,704	2,745	2,538	5,283
Davis				25	13	38	25	13	38	832	811	1,643	382	373	755	1,214	1,184	2,398
Decatur				20	21	41	20	21	41	1,060	828	1,888	709	706	1,535	1,829	1,594	3,423
Delaware				23	30	53	23	30	53	668	608	1,276	892	859	1,751	1,560	1,467	3,027
Des Moines				303	282	585	303	282	585	444	409	853	2,481	2,431	4,912	2,925	2,840	5,765
Dickinson				15	17	32	15	17	32	274	228	502	829	789	1,618	1,103	1,017	2,120
Dubuque				237	185	422	237	185	422	946	822	1,768	1,818	1,575	3,393	2,764	2,397	5,161
Emmet				36	37	73	36	37	73	331	536	1,067	733	756	1,489	1,064	1,292	2,356
Fayette				60	68	128	60	68	128	997	1,023	2,020	1,671	1,505	3,176	2,668	2,528	5,196
Floyd				67	56	123	67	56	123	574	530	1,104	1,054	983	2,037	1,628	1,513	3,141
Franklin				27	28	55	27	28	55	812	776	1,588	767	767	1,534	1,579	1,543	3,122
Fremont										632	604	1,236	1,005	884	1,889	1,637	1,488	3,125
Greene				54	41	95	54	41	95	719	672	1,391	1,025	914	1,939	1,744	1,586	3,330
Grundy				19	14	33	19	14	33	784	721	1,505	759	694	1,453	1,543	1,415	2,958
Guthrie				13	17	30	13	17	30	1,081	982	2,063	839	832	1,671	1,920	1,814	3,734
Hamilton										1,059	884	1,943	1,074	1,019	2,093	2,133	1,903	4,036
Hancock				18	14	32	18	14	32	953	828	1,781	716	680	1,396	1,669	1,508	3,177
Hardin				93	72	165	93	72	165	883	867	1,750	1,461	1,323	2,784	2,344	2,190	4,534
Harrison				41	39	80	41	39	80	1,122	1,113	2,235	1,232	1,189	2,421	2,354	2,302	4,656
Henry				42	31	73	42	31	73	578	590	1,168	994	912	1,906	1,572	1,502	3,074
Howard										841	755	1,596	323	324	647	1,164	1,079	2,243
Humboldt				8	5	13	8	5	13	610	574	1,184	814	803	1,617	1,424	1,377	2,801
Ida				29	30	59	29	30	59	678	591	1,269	487	486	973	1,165	1,077	2,242
Iowa				14	18	32	14	18	32	1,105	1,010	2,115	639	620	1,259	1,744	1,630	3,374
Jackson										977	1,022	1,999	608	643	1,251	1,585	1,665	3,250
Jasper				109	112	221	109	112	221	1,445	1,364	2,809	1,789	1,731	3,520	3,234	3,095	6,329
Jefferson				56	51	107	56	51	107	857	792	1,649	846	814	1,660	1,703	1,606	3,309
Johnson				155	141	296	155	141	296	1,216	1,061	2,271	967	958	1,925	2,177	2,019	4,196
Jones				42	47	89	42	47	89	864	825	1,689	894	848	1,742	1,758	1,673	3,431
Keokuk				28	19	47	28	19	47	788	726	1,514	1,021	897	1,918	1,809	1,623	3,432
Kossuth										1,236	1,197	2,433	1,125	1,054	2,179	2,361	2,251	4,612
Lee				210	204	414	210	204	414	670	622	1,292	2,076	2,002	4,078	2,746	2,624	5,370
Linn				437	439	876	437	439	876	1,484	1,272	2,756	5,132	4,819	9,951	6,616	6,091	12,707

TABLE XXVI—ENROLLMENT STATISTICS—SCHOOL YEAR 1927-1928—Continued

Counties	Kindergarten Enrollment									Elementary Schools Enrollment—Grades 1–8								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Louisa	.....	.....	.....	34	23	57	34	23	57	280	292	572	832	763	1,595	1,112	1,055	2,167
Lucas	.....	.....	.....	68	61	129	68	61	129	994	999	1,993	504	591	1,185	1,588	1,590	3,178
Lyon	.....	.....	.....	28	22	50	28	22	50	1,167	1,041	2,208	536	550	1,086	1,703	1,591	3,294
Madison	.....	.....	.....	20	17	37	20	17	37	713	679	1,392	819	682	1,501	1,532	1,361	2,893
Mahaska	.....	.....	.....	102	86	188	102	86	188	1,088	1,021	2,109	1,234	1,274	2,508	2,412	2,295	4,707
Marion	.....	.....	.....	151	127	278	151	127	278	903	798	1,701	1,764	1,679	3,443	2,667	2,477	5,144
Marshall	.....	.....	.....	182	174	356	182	174	356	494	421	915	2,417	2,238	4,655	2,911	2,659	5,570
Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	707	735	1,442	752	733	1,485	1,459	1,468	2,927
Mitchell	.....	.....	.....	.....	.....	.....	.....	.....	.....	511	483	994	843	806	1,649	1,354	1,289	2,643
Monona	.....	.....	.....	80	64	144	80	64	144	822	815	1,637	984	911	1,895	1,806	1,726	3,532
Monroe	.....	.....	.....	61	61	122	61	61	122	1,151	1,045	2,196	879	822	1,692	2,021	1,867	3,888
Montgomery	.....	.....	.....	13	10	23	13	10	23	438	417	855	1,153	1,037	2,190	1,591	1,454	3,045
Muscatine	.....	.....	.....	.....	.....	.....	.....	.....	.....	922	848	1,770	1,666	1,564	3,230	2,588	2,412	5,000
O'Brien	.....	.....	.....	42	36	78	42	36	78	672	690	1,362	954	952	1,906	1,626	1,642	3,268
Osceola	.....	.....	.....	24	30	54	24	30	54	601	548	1,149	414	431	845	1,015	979	1,994
Page	.....	.....	.....	81	78	159	81	78	159	801	778	1,579	1,330	1,398	2,728	2,131	2,176	4,307
Palo Alto	.....	.....	.....	17	13	30	17	13	30	785	744	1,529	730	697	1,427	1,515	1,441	2,956
Plymouth	.....	.....	.....	48	40	88	48	40	88	1,274	1,212	2,486	972	878	1,850	2,246	2,090	4,336
Pocahontas	.....	.....	.....	16	19	35	16	19	35	696	723	1,419	713	754	1,467	1,409	1,477	2,886
Polk	.....	.....	.....	1,872	1,871	3,743	1,872	1,871	3,743	1,102	1,037	2,139	12,021	11,604	23,625	13,123	12,641	25,764
Pottawattamie	.....	.....	.....	597	578	1,175	597	578	1,175	1,993	1,824	3,817	4,191	3,941	8,132	6,184	5,765	11,949
Poweshiek	.....	.....	.....	68	65	133	68	65	133	917	793	1,710	894	890	1,784	1,811	1,683	3,494
Ringgold	.....	.....	.....	.....	.....	.....	.....	.....	.....	760	683	1,443	593	514	1,107	1,353	1,197	2,550
Sac	.....	.....	.....	36	43	79	36	43	79	757	670	1,427	914	960	1,874	1,671	1,630	3,301
Scott	.....	.....	.....	364	328	692	364	328	692	1,045	964	2,009	3,765	3,638	7,403	4,810	4,602	9,412
Shelby	.....	.....	.....	32	26	58	32	26	58	804	780	1,584	616	585	1,201	1,420	1,365	2,785
Sioux	.....	.....	.....	53	55	108	53	55	108	1,190	1,255	2,445	1,039	955	1,994	2,229	2,210	4,439
Story	.....	.....	.....	157	178	335	157	178	335	415	429	844	2,336	2,216	4,552	2,751	2,645	5,396
Tama	.....	.....	.....	30	48	78	30	48	78	890	865	1,755	1,102	1,037	2,139	1,992	1,902	3,894
Taylor	.....	.....	.....	26	20	46	26	20	46	910	785	1,695	615	656	1,271	1,525	1,441	2,966
Union	.....	.....	.....	81	88	169	81	88	169	629	548	1,177	1,052	1,006	2,058	1,681	1,554	3,235
Van Buren	.....	.....	.....	24	14	38	24	14	38	655	602	1,257	594	562	1,156	1,249	1,164	2,413
Wapello	.....	.....	.....	26	15	41	26	15	41	949	908	1,857	2,927	2,663	5,590	3,876	3,571	7,447
Warren	.....	.....	.....	41	31	72	41	31	72	748	664	1,412	1,124	1,039	2,163	1,872	1,695	3,565
Washington	.....	.....	.....	46	42	88	46	42	88	880	861	1,746	951	880	1,836	1,826	1,740	3,566
Wayne	.....	.....	.....	24	13	37	24	13	37	721	698	1,419	740	702	1,442	1,461	1,400	2,861
Webster	.....	.....	.....	123	101	224	123	101	224	1,162	1,120	2,282	2,352	2,304	4,656	3,514	3,424	6,938
Winnebago	.....	.....	.....	21	23	44	21	23	44	744	672	1,416	644	600	1,244	1,388	1,272	2,660
Winneshiek	.....	.....	.....	13	21	34	13	21	34	1,091	1,045	2,136	572	507	1,079	1,663	1,552	3,215
Woodbury	.....	.....	.....	693	683	1,376	693	683	1,376	1,037	946	1,983	7,610	6,674	13,284	8,047	7,620	15,667
Worth	.....	.....	.....	10	18	28	10	18	28	609	597	1,206	495	439	934	1,104	1,036	2,140
Wright	.....	.....	.....	76	94	170	76	94	170	1,071	956	2,027	1,024	1,030	2,054	2,095	1,986	4,081
Total	.....	.....	.....	9,086	8,725	17,811	9,086	8,725	17,811	84,885	78,672	163,557	133,300	127,256	260,556	218,185	205,928	424,113

TABLE XXVII—ENROLLMENT STATISTICS—SCHOOL YEAR 1927-1928

Counties	High School Enrollment—Grades 9–12									Total Enrollment in Public Schools Including Kindergarten, Elementary, High School, Continuation and Junior College								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Adair	.....	.....	.....	336	355	691	336	355	691	924	754	1,678	811	893	1,704	1,735	1,647	3,382
Adams	.....	.....	.....	227	237	464	227	237	464	649	612	1,261	652	649	1,301	1,301	1,261	2,562
Allamakee	.....	.....	.....	249	338	587	249	338	587	994	932	1,926	758	808	1,566	1,752	1,740	3,492
Appanoose	18	14	28	571	662	1,233	585	676	1,261	1,215	1,067	2,282	2,454	2,327	4,981	3,669	3,394	7,063
Audubon	.....	.....	.....	181	285	466	181	285	466	901	779	1,680	654	768	1,422	1,555	1,547	3,102
Benton	.....	.....	.....	511	623	1,134	511	623	1,134	1,003	973	1,976	1,802	1,674	3,476	2,805	2,647	5,452
Black Hawk	.....	.....	.....	1,181	1,392	2,573	1,181	1,392	2,573	696	650	1,346	5,417	5,587	11,004	6,113	6,237	12,350
Boone	.....	.....	.....	690	747	1,437	690	747	1,437	988	858	1,846	2,681	2,645	5,326	3,669	3,503	7,172
Bremer	.....	.....	.....	329	392	721	329	392	721	883	772	1,655	1,042	1,043	2,085	1,925	1,815	3,740
Buchanan	.....	.....	.....	377	518	895	377	518	895	938	827	1,765	1,372	1,444	2,716	2,210	2,271	4,481
Buena Vista	.....	.....	.....	477	562	1,039	477	562	1,039	193	190	383	2,019	1,967	3,986	2,212	2,157	4,369
Butler	.....	.....	.....	374	410	784	374	410	784	1,036	949	1,985	1,176	1,221	2,397	2,212	2,170	4,382
Calhoun	.....	.....	.....	379	538	917	379	538	917	771	715	1,486	1,272	1,386	2,658	2,043	2,101	4,144
Carroll	.....	.....	.....	371	418	789	371	418	789	626	565	1,191	1,148	1,125	2,273	1,774	1,690	3,464
Cass	.....	.....	.....	563	618	1,181	563	618	1,181	887	832	1,719	1,421	1,518	2,939	2,308	2,350	4,658
Cedar	.....	.....	.....	318	380	698	318	380	698	693	598	1,291	1,218	1,259	2,477	1,911	1,857	3,768
Cerro Gordo	.....	.....	.....	860	953	1,813	860	953	1,813	936	856	1,792	3,595	3,692	7,287	4,531	4,548	9,079
Cherokee	.....	.....	.....	346	450	796	346	450	796	573	591	1,164	1,318	1,411	2,729	1,891	2,002	3,893
Chickasaw	.....	.....	.....	314	321	635	314	321	635	803	695	1,498	759	755	1,514	1,562	1,450	3,012
Clarke	.....	.....	.....	205	245	450	205	245	450	701	635	1,336	611	615	1,226	1,312	1,250	2,562
Clay	.....	.....	.....	374	471	845	374	471	845	559	503	1,062	1,401	1,481	2,882	1,960	1,984	3,944
Clayton	.....	.....	.....	431	504	935	431	504	935	1,301	1,126	2,427	1,349	1,323	2,672	2,650	2,449	5,109
Clinton	.....	.....	.....	852	973	1,825	852	973	1,825	858	772	1,630	3,491	3,505	6,996	4,349	4,277	8,626
Crawford	.....	.....	.....	296	378	674	296	378	674	1,156	1,050	2,206	1,185	1,175	2,360	2,341	2,225	4,566
Dallas	.....	.....	.....	734	765	1,499	734	765	1,499	828	751	1,579	2,714	2,614	5,328	3,542	3,365	6,907
Davis	.....	.....	.....	216	233	449	216	233	449	832	811	1,643	622	619	1,242	1,455	1,430	2,885

TABLE XXVII—ENROLLMENT STATISTICS—SCHOOL YEAR 1927-1928—Continued

Counties	High School Enrollment—Grades 9—12									Total Enrollment in Public Schools Including Kindergarten, Elementary, High School, Continuation and Junior College								
	In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State			In Rural Schools			In City, Town, Village and Consolidated Schools			In Entire State		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Decatur	------	------	------	428	472	900	428	472	900	1,060	828	1,888	1,217	1,259	2,476	2,277	2,087	4,364
Delaware	------	------	------	328	409	737	328	409	737	668	608	1,276	1,243	1,298	2,541	1,911	1,906	3,817
Des Moines	------	------	------	718	742	1,460	718	742	1,460	444	409	853	3,581	3,532	7,113	4,025	3,941	7,966
Dickinson	------	------	------	298	327	625	298	327	625	274	228	502	1,142	1,133	2,275	1,416	1,361	2,777
Dubuque	------	------	------	700	850	1,550	700	850	1,550	946	822	1,768	2,970	3,012	5,982	3,916	3,834	7,750
Emmet	22	32	54	294	356	650	316	388	704	553	568	1,121	1,089	1,182	2,271	1,642	1,750	3,392
Fayette	------	------	------	697	772	1,469	697	772	1,469	997	1,023	2,020	2,444	2,354	4,798	3,441	3,377	6,818
Floyd	------	------	------	408	438	846	408	438	846	574	530	1,104	1,549	1,477	3,026	2,123	2,007	4,130
Franklin	10	9	19	285	321	606	295	330	625	822	785	1,607	1,079	1,116	2,195	1,901	1,901	3,802
Fremont	19	20	39	554	533	1,087	573	553	1,126	651	624	1,275	1,560	1,418	2,978	2,211	2,042	4,253
Greene	------	------	------	379	483	862	379	483	862	719	672	1,391	1,458	1,438	2,896	2,177	2,110	4,287
Grundy	------	------	------	316	364	680	316	364	680	784	721	1,505	1,094	1,072	2,166	1,878	1,793	3,671
Guthrie	------	------	------	438	513	951	438	513	951	1,081	982	2,063	1,350	1,367	2,717	2,431	2,349	4,780
Hamilton	------	------	------	463	529	992	463	529	992	1,029	884	1,913	1,556	1,569	3,125	2,585	2,453	5,038
Hancock	------	------	------	292	381	673	292	381	673	953	828	1,781	1,046	1,080	2,126	1,999	1,908	3,907
Hardin	------	------	------	615	742	1,357	615	742	1,357	883	867	1,750	2,169	2,137	4,306	3,052	3,004	6,056
Harrison	------	------	------	538	684	1,222	538	684	1,222	1,122	1,113	2,235	1,811	1,912	3,723	2,933	3,025	5,958
Henry	------	------	------	423	483	906	423	483	906	578	590	1,168	1,459	1,426	2,885	2,037	2,016	4,053
Howard	------	------	------	173	210	383	173	210	383	841	755	1,596	505	544	1,049	1,346	1,299	2,645
Humboldt	------	------	------	278	394	672	278	394	672	610	574	1,184	1,100	1,202	2,302	1,710	1,776	3,486
Ida	------	------	------	259	292	551	259	292	551	678	591	1,269	775	808	1,583	1,453	1,390	2,852
Iowa	------	------	------	319	428	747	319	428	747	1,105	1,010	2,115	972	1,066	2,038	2,077	2,076	4,153
Jackson	------	------	------	307	360	667	307	360	667	977	1,022	1,999	935	1,031	1,966	1,912	2,053	3,965
Jasper	30	27	57	643	827	1,470	673	854	1,527	1,475	1,391	2,866	2,576	2,694	5,270	4,051	4,085	8,136
Jefferson	------	------	------	418	486	904	418	486	904	857	792	1,649	1,320	1,352	2,672	2,177	2,144	4,321
Johnson	37	34	71	473	529	1,002	510	563	1,073	1,247	1,095	2,342	1,602	1,635	3,237	2,849	2,730	5,579
Jones	------	------	------	348	414	762	348	414	762	864	825	1,689	1,284	1,309	2,593	2,148	2,134	4,282
Keokuk	------	------	------	579	600	1,179	579	600	1,179	788	726	1,514	1,628	1,516	3,144	2,416	2,242	4,658
Kossuth	------	------	------	427	567	994	427	567	994	1,236	1,197	2,433	1,552	1,621	3,173	2,788	2,818	5,606
Lee	------	------	------	678	742	1,420	678	742	1,420	670	622	1,292	3,060	3,044	6,094	3,730	3,666	7,396
Linn	------	------	------	1,793	1,899	3,692	1,793	1,899	3,692	1,484	1,272	2,756	7,504	7,606	15,111	8,989	8,878	17,867
Louisa	------	------	------	331	337	668	331	337	668	280	292	572	1,197	1,123	2,320	1,477	1,415	2,892
Lucas	------	------	------	386	422	808	386	422	808	994	969	1,963	1,060	1,092	2,152	2,054	2,061	4,115
Lyon	------	------	------	305	318	623	305	318	623	1,167	1,041	2,208	769	890	1,659	1,936	1,931	3,867
Madison	------	------	------	333	388	721	333	388	721	713	679	1,392	1,172	1,087	2,259	1,885	1,766	3,651
Mahaska	------	------	------	511	545	1,056	511	545	1,056	1,088	1,021	2,109	1,077	1,044	2,121	2,165	2,066	4,231
Marion	------	------	------	579	669	1,248	579	669	1,248	903	798	1,701	2,494	2,475	4,969	3,397	3,273	6,670
Marshall	------	------	------	829	891	1,720	829	891	1,720	494	421	915	3,550	3,319	6,869	4,044	3,740	7,784
Mills	------	------	------	287	291	578	287	291	578	707	735	1,442	1,039	1,024	2,063	1,746	1,759	3,505
Mitchell	------	------	------	324	347	671	324	347	671	511	483	994	1,067	1,153	2,220	1,678	1,636	3,314
Monona	------	------	------	380	493	873	380	493	873	822	815	1,637	1,444	1,468	2,912	2,266	2,283	4,549
Monroe	------	------	------	309	415	724	309	415	724	1,151	1,045	2,196	1,256	1,306	2,562	2,407	2,351	4,758
Montgomery	------	------	------	514	595	1,109	514	595	1,109	438	417	855	1,698	1,672	3,370	2,136	2,089	4,225
Muscatine	16	21	37	531	602	1,133	547	623	1,170	938	869	1,807	2,218	2,208	4,426	3,156	3,077	6,233
O'Brien	12	14	26	410	478	888	422	492	914	684	704	1,388	1,437	1,487	2,924	2,121	2,191	4,312
Osceola	------	------	------	170	222	392	170	222	392	601	548	1,149	698	683	1,291	1,299	1,231	2,440
Page	------	------	------	589	730	1,319	589	730	1,319	801	778	1,579	2,022	2,239	4,271	2,833	3,017	5,850
Palo Alto	------	------	------	329	427	756	329	427	756	785	744	1,529	1,076	1,137	2,213	1,861	1,881	3,742
Plymouth	4	11	15	370	465	835	374	476	850	1,278	1,222	2,501	1,390	1,383	2,773	2,668	2,606	5,274
Pocahontas	------	------	------	308	385	693	308	385	693	696	723	1,419	1,037	1,158	2,195	1,733	1,881	3,614
Polk	------	------	------	3,813	3,956	7,769	3,813	3,956	7,769	1,102	1,035	2,139	17,730	17,438	35,168	18,832	18,475	37,307
Pottawattamie	------	------	------	1,203	1,448	2,651	1,203	1,448	2,651	1,993	1,824	3,817	6,021	5,976	11,997	8,014	7,800	15,814
Poweshiek	------	------	------	446	561	1,007	446	561	1,007	917	793	1,710	1,408	1,516	2,924	2,325	2,309	4,634
Ringgold	------	------	------	313	399	712	313	399	712	760	683	1,443	906	913	1,819	1,666	1,596	3,262
Sac	------	------	------	375	482	857	375	482	857	757	670	1,427	1,325	1,485	2,810	2,082	2,155	4,237
Scott	------	------	------	632	750	1,382	632	750	1,382	1,045	964	2,009	4,912	4,929	9,841	5,957	5,893	11,850
Shelby	------	------	------	279	398	677	279	398	677	894	780	1,584	927	1,009	1,936	1,731	1,789	3,520
Sioux	------	------	------	320	405	725	320	405	725	1,190	1,255	2,445	1,412	1,415	2,827	2,602	2,670	5,272
Story	------	------	------	766	905	1,671	766	905	1,671	415	429	844	3,259	3,299	6,558	3,674	3,728	7,402
Tama	------	------	------	460	547	1,007	460	547	1,007	890	865	1,755	1,592	1,632	3,224	2,482	2,497	4,979
Taylor	------	------	------	427	592	1,019	427	592	1,019	910	785	1,695	1,968	1,268	2,336	1,978	2,053	4,031
Union	------	------	------	417	496	913	417	496	913	629	548	1,177	1,604	1,638	3,242	2,233	2,186	4,419
Van Buren	------	------	------	379	433	812	379	433	812	655	602	1,257	997	1,009	2,006	1,652	1,611	3,263
Wapello	------	------	------	972	1,099	2,071	972	1,099	2,071	949	908	1,857	3,950	3,800	7,750	4,899	4,708	9,607
Warren	------	------	------	483	534	1,017	483	534	1,017	748	664	1,412	1,648	1,594	3,242	2,396	2,258	4,654
Washington	------	------	------	391	471	862	391	471	862	885	861	1,746	1,395	1,411	2,806	2,280	2,272	4,552
Wayne	------	------	------	422	462	884	422	462	884	721	698	1,419	1,186	1,177	2,363	1,907	1,875	3,782
Webster	12	29	41	710	814	1,524	722	843	1,565	1,174	1,149	2,323	3,217	3,263	6,480	4,391	4,412	8,803
Winnebago	------	------	------	275	396	671	275	396	671	744	672	1,416	940	1,019	1,959	1,684	1,691	3,375
Winneshiek	------	------	------	256	339	595	256	339	595	1,091	1,045	2,136	841	867	1,708	1,932	1,912	3,844
Woodbury	------	------	------	2,093	2,362	4,455	2,093	2,362	4,455	1,037	946	1,983	10,108	10,111	20,219	11,145	11,057	22,202
Worth	------	------	------	190	235	425	190	235	425	609	597	1,206	695	712	1,407	1,304	1,309	2,613
Wright	------	------	------	505	667	1,172	505	667	1,172	1,071	956	2,027	1,605	1,791	3,396	2,676	2,747	5,423
Total	176	211	387	50,383	58,706	109,089	50,559	58,917	109,476	85,061	78,883	163,944	194,791	197,045	391,836	279,852	275,928	555,780

TABLE XXVIII—SCHOOL YEAR 1927-1928

Counties	School Townships and Rural Independent Districts: Average daily attendance	Number enrolled between 7 and 16	Number of buildings	Non-resident Pupils Below 9th Grade: No.	Non-resident Pupils Below 9th Grade: Charge	Graduated from 8th Grade: Boys	Graduated from 8th Grade: Girls	Graduated from 8th Grade: Total	In State as a Whole: Non-resident Tuition Pupils, Below 9th Grade: No.	Below 9th Grade: Charge	9th Grade and Above: No.	9th Grade and Above: Charge	Number of Pupils Graduated, From 8th Grade: Boys	From 8th Grade: Girls	From 8th Grade: Total	From 12th Grade: Boys	From 12th Grade: Girls	From 12th Grade: Total	Average daily attendance	Number enrolled between 7 and 16	Number of buildings
Adair	1,169.41	1,364	112	.....	.....	69	65	134	49	$ 4.48	306	$12.00	115	130	245	55	79	134	2,698.16	2,655	124
Adams	995.5	1,106	87	17	$ 5.45	39	45	84	51	4.88	195	11.54	75	91	166	59	38	98	2,631.5	2,678	95
Allamakee	1,359	1,633	117	16	3.50	51	62	113	79	3.45	249	10.21	98	115	213	50	66	116	2,737	2,858	127
Appanoose	1,676.9	1,835	112	6	4.12	70	77	147	68	4.95	386	10.25	203	245	448	101	119	220	5,997.4	5,594	134
Audubon	1,280	1,382	95	18	6.63	48	51	99	68	5.09	243	11.45	100	115	215	26	49	75	2,693.3	2,556	101
Benton	1,456.67	1,716	133	27	6.47	65	81	146	125	6.17	359	11.64	187	192	379	76	112	188	4,528.14	4,084	153
Black Hawk	963.19	1,034	86	15	8.71	56	72	128	140	6.21	327	12.00	376	418	794	101	248	439	10,488.78	8,963	125
Boone	1,380.74	1,530	103	15	3.89	35	50	85	119	5.91	320	11.05	213	253	466	121	133	254	5,848.94	5,437	124
Bremer	1,160	1,333	90	55	5.12	49	44	93	127	5.38	296	11.17	124	108	232	60	81	141	2,965	2,955	105
Buchanan	1,301.3	1,452	109	40	5.55	50	58	108	104	4.43	236	12.00	131	159	290	65	106	171	3,580.1	3,278	126
Buena Vista	319	322	35	2	5.00	17	13	30	29	4.97	88	11.67	152	152	304	99	137	236	3,873	3,755	53
Butler	1,567	1,613	112	22	4.31	48	71	119	112	4.83	287	11.47	117	163	280	73	95	168	3,707	3,434	124
Calhoun	1,184.8	1,213	101	.....	.....	41	56	97	80	6.00	345	11.25	118	145	263	76	115	191	3,394.9	3,177	178
Carroll	959	997	109	11	6.49	39	39	78	66	6.05	245	10.64	98	103	201	61	87	148	2,964	2,552	156
Cass	1,344	1,450	122	3	5.42	69	76	145	40	5.94	563	11.45	162	159	321	117	130	247	4,056	3,470	157
Cedar	1,030.6	1,107	84	7	7.56	52	52	104	68	5.73	179	10.98	141	138	279	59	87	146	3,173.15	2,877	98
Cerro Gordo	1,309	1,678	107	25	5.06	70	57	127	99	5.52	311	12.19	291	300	591	143	166	309	7,374	7,588	132
Cherokee	878	1,008	84	14	8.90	47	43	90	72	6.21	213	13.09	131	159	290	81	96	177	3,255.4	2,998	76
Chickasaw	1,200.1	1,214	97	33	5.73	74	66	140	83	4.63	292	11.64	116	125	241	56	73	129	2,467.2	2,251	112
Clarke	925	1,062	100	32	7.05	51	59	110	51	6.17	309	12.00	70	112	182	30	39	69	1,635.3	1,886	107
Clay	826	935	73	.....	.....	47	46	93	8	5.73	230	11.75	132	130	262	64	92	156	3,399	3,276	71
Clayton	1,872	2,120	133	37	5.62	115	108	223	96	4.38	406	11.93	214	216	430	73	93	166	4,222	4,121	176
Clinton	1,273.22	1,375	116	4	4.13	67	73	140	61	5.35	265	11.19	278	305	583	171	182	353	7,418.26	6,507	131
Crawford	1,722	1,714	157	.....	.....	95	98	193	102	3.61	237	11.51	162	183	345	53	72	125	3,878	3,597	175
Dallas	1,179.77	1,249	88	21	6.88	46	47	93	182	6.84	449	11.98	181	190	371	109	147	256	5,718.45	5,075	124
Davis	1,182.4	1,340	91	32	6.17	55	77	132	67	5.78	262	11.39	88	122	210	37	51	108	2,275.3	2,181	102
Decatur	1,302.2	1,533	103	7	5.11	54	64	118	97	4.54	365	10.82	131	162	293	96	99	189	3,551.8	3,425	117
Delaware	987.7	1,117	88	1	6.00	47	56	103	27	4.34	172	10.68	120	144	264	65	87	152	3,218.2	3,247	110
Des Moines	648.8	691	41	6	6.60	41	37	78	30	5.00	216	11.76	243	268	511	169	198	237	6,773.6	5,996	68
Dickinson	565.3	418	35	1	10.00	16	17	33	19	6.00	123	10.07	95	98	193	69	61	130	2,999	2,377	57
Dubuque	1,310.07	1,513	108	18	6.00	79	82	161	123	6.02	107	11.20	209	200	408	78	79	157	5,354.47	5,060	104
Emmet	701.15	907	60	4	6.30	59	51	110	20	5.56	151	11.60	195	158	353	46	67	108	2,779.87	2,694	73
Fayette	1,564.64	1,679	124	39	4.80	81	104	185	117	4.57	414	12.00	227	264	491	116	161	277	5,813.96	5,293	154
Floyd	894	1,171	87	17	5.00	38	47	85	77	5.49	289	11.85	135	144	279	78	88	166	3,436	3,366	101
Franklin	1,311	1,389	108	45	6.57	57	63	120	123	6.02	180	11.99	126	152	278	56	57	93	3,354	3,019	119
Fremont	841.10	1,117	74	7	4.71	23	50	73	37	5.11	259	11.60	128	169	289	72	91	163	3,319.4	3,293	88
Greene	958	1,221	86	3	10.66	59	53	112	42	5.99	262	12.00	154	133	287	66	93	159	3,381	3,331	96
Grundy	1,174	1,251	245	29	3.73	55	64	119	98	4.44	222	11.97	136	141	277	61	54	115	3,108	3,014	202
Guthrie	1,499.4	1,698	125	.....	.....	62	72	134	93	4.90	425	11.68	151	169	320	74	90	164	3,792.7	3,688	142
Hamilton	1,389	1,535	111	1	5.00	61	63	124	58	4.22	333	12.00	159	183	342	78	89	167	4,306	4,086	132
Hancock	1,325	1,566	110	14	7.14	51	67	118	54	5.28	276	12.00	112	131	243	60	69	129	3,162	3,006	122
Hardin	1,316	1,453	99	1	3.61	42	70	112	99	4.91	482	11.15	158	212	370	124	146	270	5,109	4,573	118
Harrison	1,681.7	1,840	121	45	5.26	78	82	160	136	4.86	451	11.66	174	188	362	84	114	198	5,222.2	4,763	138
Henry	938	1,029	72	20	5.34	23	47	86	86	4.91	318	11.44	136	137	273	80	102	182	3,418.8	3,101	93
Howard	1,174.9	1,277	98	9	3.83	60	49	109	56	3.23	185	10.13	88	78	166	31	65	96	2,166.8	1,982	107
Humboldt	885	934	71	21	7.51	38	54	92	137	6.76	259	11.69	124	144	268	53	89	142	2,882	2,653	94
Ida	1,023	1,132	86	13	7.29	43	41	84	62	6.24	219	12.39	99	91	190	40	56	96	2,410	2,192	97
Iowa	1,696	1,663	125	64	5.36	88	65	153	136	5.18	236	11.98	132	150	302	58	102	160	3,461	3,163	134
Jackson	2,213.36	2,336	156	29	7.64	66	111	177	109	6.29	505	12.55	233	254	487	130	164	294	6,519.46	5,787	181
Jasper	983.43	1,537	85	12	5.08	59	47	106	67	4.88	307	11.61	142	144	286	72	85	157	3,292.5	3,323	97
Jefferson	1,846	1,958	146	6	4.59	61	71	132	95	8.49	311	11.94	153	144	297	95	117	212	4,645	4,117	162
Johnson	1,259	1,328	107	42	6.69	26	31	87	145	4.75	247	10.92	154	163	317	59	72	131	3,643	3,331	122
Jones	1,134	1,193	102	33	5.72	43	55	98	143	5.74	499	12.26	162	149	311	109	143	252	3,898	3,465	124
Keokuk	1,666.5	2,017	176	31	5.92	115	110	225	122	5.13	311	11.81	209	192	401	64	88	152	4,456.6	4,359	158
Kossuth	1,019	1,169	82	.....	.....	49	69	118	30	4.53	250	10.63	208	290	498	96	142	238	6,198	5,337	116
Lee	2,192.38	2,486	140	43	4.54	122	134	256	208	4.71	665	12.00	459	452	911	272	357	629	14,318.74	13,916	191
Linn	254.1	475	33	.....	.....	16	23	39	27	4.48	139	12.00	109	111	220	68	72	140	2,181.2	2,164	54
Louisa	1,461	1,606	91	37	4.37	67	83	150	71	4.40	366	10.83	118	154	272	69	90	159	2,303.79	2,141	103
Lucas	1,722.2	1,738	139	14	7.11	47	76	123	68	6.78	176	11.39	88	134	222	44	58	102	3,189.1	2,941	139
Lyon	1,068.46	1,241	97	19	7.14	52	58	110	123	4.15	322	12.00	120	139	259	47	74	121	2,966.56	2,955	107
Madison	1,600.9	1,663	118	79	6.17	78	77	155	258	5.04	346	11.23	196	183	379	103	120	223	4,952	4,433	135
Mahaska	1,216	1,296	96	24	4.24	74	69	143	64	4.21	313	11.59	212	230	442	95	120	215	5,350	4,815	129
Marion	687.2	762	49	29	6.11	17	22	39	124	6.23	222	11.69	126	172	298	150	145	295	6,783	5,829	87
Marshall	1,093	1,172	67	26	4.57	33	57	90	67	4.26	244	11.43	96	129	225	41	43	84	2,742	2,856	80
Mills	772.16	857	73	31	6.15	36	33	69	92	5.83	234	11.80	119	121	240	68	78	146	2,812.08	2,573	92
Mitchell	1,293.1	1,294	92	11	8.09	44	60	104	85	7.34	275	13.40	137	165	302	71	89	160	3,781.89	3,276	110
Monona	1,766.94	1,961	161	37	4.82	49	88	137	63	5.23	251	10.95	127	173	300	32	95	147	3,841.44	3,865	116
Monroe	634.8	665	62	22	8.49	25	39	55	86	5.96	290	11.18	136	140	276	83	110	193	3,517.8	3,394	97
Montgomery	1,292.4	1,478	82	33	5.69	44	61	105	86	5.44	292	10.85	151	143	294	90	98	188	5,134.5	4,436	101
Muscatine	1,116.8	1,251	99	26	6.73	47	60	107	48	6.25	287	11.60	108	137	245	64	88	152	3,515.80	3,229	114
O'Brien	859.54	929	73	6	8.00	24	27	51	42	6.39	120	11.50	61	65	126	29	44	73	1,961.93	1,777	82
Osceola	1,206	1,336	103	2	5.50	63	60	123	97	5.33	472	10.30	202	192	394	123	167	290	4,866	4,047	128
Page	1,131	1,369	91	5	4.80	59	75	134	98	6.19	328	11.98	125	138	263	61	78	139	3,060	3,036	106
Palo Alto	1,847	1,916	156	15	5.47	62	65	127	80	5.80	274	11.16	175	162	337	59	79	138	4,263	3,831	175
Plymouth	1,601.2	1,228	95	.....	.....	33	63	96	57	3.32	207	11.53	95	137	232	48	85	133	2,897.1	2,747	103
Pocahontas	1,607	1,600	74	.....	.....	83	79	162	102	6.55	544	13.32	730	977	1,707	581	754	1,335	35,686	28,624	186
Polk	2,789	3,115	181	34	6.94	103	131	234	179	6.37	327	11.83	415	464	879	224	221	442	12,901	11,469	223
Pottawattamie	1,209	1,319	114	2	6.75	51	62	113	70	5.24	288	12.00	125	156	281	72	110	182	3,947	3,164	127
Poweshiek	528	1,202	98	23	5.48	58	70	128	90	4.62	288	12.00	114	134	248	73	96	169	2,045	2,466	109
Ringgold	567	1,298	96	4	5.50	61	55	116	102	5.25	308	11.31	129	158	287	67	97	164	3,129	3,438	114
Sac																					

TABLE XXVIII—SCHOOL YEAR 1927-1928—Continued

Counties	School Townships and Rural Independent Districts												In State as a Whole											
	Average daily attendance	Number enrolled between 7 and 16	Number of buildings	Non-resident Pupils Below 9th Grade		Graduated from 8th Grade			Non-resident Tuition Pupils				Number of Pupils Graduated						Average daily attendance	Number enrolled between 7 and 16	Number of buildings
									Below 9th Grade		9th Grade and Above		From 8th Grade			From 12th Grade					
				No.	Charge	Boys	Girls	Total	No.	Charge	No.	Charge	Boys	Girls	Total	Boys	Girls	Total			
Scott	1,593	1,734	99	84	6.01	82	82	164	299	7.74	217	11.68	403	460	863	130	164	294	10,505	9,732	134
Shelby	1,196	1,248	112	19	6.09	60	72	132	61	5.77	200	11.63	133	136	269	63	76	139	2,995	2,645	125
Sioux	2,025	2,160	149	19	4.99	73	80	153	54	4.96	215	12.00	142	172	314	67	91	158	4,554.1	4,490	180
Story	649	698	54	-----	-----	28	28	56	141	5.54	288	11.93	168	197	365	174	214	388	6,448	5,384	97
Tama	1,429.12	1,631	129	7	5.00	77	76	153	89	6.12	350	12.47	200	210	410	105	116	221	4,346.44	4,309	147
Taylor	1,215.9	1,488	109	2	6.69	58	61	119	115	4.69	512	11.53	125	123	248	58	79	137	2,973.6	3,043	121
Union	551.2	987	85	1	9.15	49	46	95	36	5.08	296	11.49	141	139	280	63	99	162	3,303	3,389	104
Van Buren	1,042.4	1,148	88	14	5.70	46	50	96	130	4.72	404	9.57	113	122	235	89	88	177	2,795.8	2,598	100
Wapello	1,363.2	1,500	96	15	4.83	48	76	124	66	5.86	384	11.69	255	315	570	172	177	349	7,631.7	7,127	118
Warren	1,041.2	1,183	81	23	5.05	40	40	80	108	5.42	312	11.89	147	154	301	83	96	179	3,791.1	3,727	99
Washington	1,378.9	1,358	103	-----	-----	64	64	128	47	5.71	329	11.73	171	152	323	58	99	157	3,855.5	3,323	125
Wayne	1,073.37	1,141	100	4	5.41	37	39	76	131	4.25	372	9.67	95	112	207	70	102	172	3,154.46	2,823	116
Webster	1,731.10	1,849	118	17	5.95	64	80	144	85	6.44	223	12.81	246	310	556	125	160	285	7,698.1	6,326	142
Winnebago	1,062.5	1,181	80	1	5.29	47	46	93	32	4.77	293	11.32	107	111	218	43	86	129	2,802.2	2,755	91
Winneshiek	1,573.13	1,751	137	9	6.04	84	97	181	32	5.12	231	11.40	164	177	341	45	67	112	3,076.31	2,917	150
Woodbury	1,430	1,687	114	1	10.17	56	63	119	106	5.89	452	11.55	688	600	1,288	317	402	719	17,949	14,954	171
Worth	995.84	1,065	75	4	7.60	52	67	119	37	5.12	187	11.64	96	122	218	34	38	72	2,238.97	2,142	83
Wright	1,554.1	1,748	122	3	6.00	59	70	129	29	5.86	447	11.79	162	199	361	95	131	226	4,517.6	4,405	134
Total	122,055.26	137,101	10,164	1,723	$ 5.81	5,486	6,192	11,678	8,546	$ 5.46	29,888	$11.59	16,630	18,466	35,096	8,791	11,210	20,001	461,861.17	423,226	12,133

TABLE XXIX—SCHOOL YEAR 1927-1928

Counties	Number of school townships	Number of rural independent districts	Number city, town, village districts (not consolidated)	Number of consolidated districts	Total number of districts	Officers			Number of joint districts	Number corporations having free textbooks	County Uniformity of Textbooks		Number of high schools	Number of junior high schools	Number of elementary schools	Number of junior colleges	Number of rural schools	Total number of schools	Av. No. of Months in School Year for County			Av. No. of Days School Actually in Session		
						Number of directors	Number of secretaries	Number of treasurers			Yes	No							Rural	City	State	Rural	City	State
Adair	12	9	4	2	28	168	28	28	1	-----	1	-----	7	2	7	-----	107	123	8.8	9	8.9	175	176	175
Adams	8	30	3	2	44	180	44	44	-----	1	1	-----	6	1	6	-----	83	96	8.6	9	8.6	169	175	170
Allamakee	9	56	6	2	73	271	73	73	-----	2	-----	1	6	2	8	1	116	133	8	9	8.3	162	176	163
Appanoose	13	22	11	1	47	223	47	47	2	1	1	-----	11	1	18	-----	111	141	8.2	8.9	8.4	162	176	165
Audubon	11	-----	2	2	16	119	16	16	-----	2	-----	1	5	-----	5	-----	93	103	8.6	9	8.7	169	175	171
Benton	9	79	8	4	100	300	100	100	2	7	1	-----	12	3	16	-----	125	156	9	9	9	176	172	175
Black Hawk	8	50	4	6	68	245	68	68	2	4	1	-----	10	8	34	-----	74	126	8.9	9.1	8.9	174	177	174
Boone	8	42	4	6	60	230	60	60	2	-----	1	-----	9	2	16	1	100	128	8.7	9	8.8	171	176	172
Bremer	5	57	9	-----	71	249	71	71	1	-----	-----	1	7	2	10	-----	83	102	8.3	9	8.4	164	178	166
Buchanan	9	43	5	5	62	246	62	62	3	-----	1	-----	11	4	14	-----	107	136	8.7	9	8.8	171	175	172
Buena Vista	6	5	1	14	26	122	26	26	3	-----	1	1	15	6	17	-----	32	70	8.9	9	9	174	173	174
Butler	9	39	7	4	59	249	59	59	1	2	-----	1	10	2	12	-----	107	131	8.8	9	8.9	174	177	175
Calhoun	14	1	6	4	25	156	25	25	1	2	-----	1	10	3	14	-----	95	122	9	9	9	178	175	177
Carroll	12	15	10	2	40	204	40	40	1	3	-----	1	9	2	13	-----	87	111	8.3	9	8.5	165	176	168
Cass	15	9	6	2	32	184	32	32	-----	-----	1	-----	8	-----	10	-----	118	136	8.7	9	8.8	172	175	173
Cedar	11	22	4	6	43	182	43	43	4	-----	1	-----	10	4	10	1	81	106	8.8	9	8.9	176	176	176
Cerro Gordo	9	46	4	5	64	250	64	64	3	10	1	-----	9	2	21	1	105	138	8.9	9	8.9	175	176	176
Cherokee	11	3	2	9	25	137	25	25	2	-----	1	-----	9	1	10	-----	82	102	8.9	9	8.9	179	180	179
Chickasaw	4	65	9	1	79	276	79	79	-----	-----	1	-----	6	-----	12	-----	91	109	8.7	9	8.9	172	179	175
Clarke	12	22	4	-----	38	162	38	38	-----	-----	-----	1	4	1	5	1	90	101	8	9	8.2	159	176	161
Clay	10	4	3	9	26	150	26	26	2	-----	-----	1	12	1	15	-----	74	102	8.8	9	8.9	173	175	174
Clayton	18	19	16	1	54	289	54	54	3	4	-----	1	14	5	17	-----	152	188	8.7	9	8.8	173	176	174
Clinton	16	21	10	6	53	264	53	53	-----	3	-----	1	16	2	21	-----	111	160	9	9	9	179	176	178
Crawford	19	-----	10	2	31	217	31	31	1	-----	-----	1	9	1	13	-----	157	180	9	9	9	178	175	177
Dallas	8	20	8	9	45	201	45	45	4	-----	1	-----	15	1	25	-----	83	124	8.9	9	8.9	175	175	175
Davis	5	61	7	1	74	258	74	74	2	-----	-----	1	3	-----	8	-----	89	100	7.6	8.5	8	157	167	158
Decatur	9	40	8	2	59	239	59	59	2	-----	1	-----	10	-----	12	-----	103	125	8.1	9	8.3	162	179	164
Delaware	12	7	4	7	30	157	30	30	1	-----	1	-----	10	2	14	-----	86	112	8.9	9	9	176	176	176
Des Moines	5	22	4	6	37	137	37	37	-----	1	1	-----	6	-----	25	1	40	72	8.6	9.1	8.7	168	175	170
Dickinson	7	1	1	8	17	82	17	17	-----	-----	1	-----	9	4	9	-----	37	59	9	9	9	178	176	177
Dubuque	16	42	13	-----	65	270	65	65	4	-----	-----	1	8	3	20	-----	112	143	8.7	9.2	8.8	175	182	174
Emmet	9	-----	2	5	16	108	16	16	-----	-----	1	-----	9	2	28	1	40	81	8.9	9	9	176	175	175

TABLE XXIX—SCHOOL YEAR 1927-1928—Continued

Counties	Number of school townships	Number of rural independent districts	Number city, town, village districts (not consolidated)	Number of consolidated districts	Total number of districts	Officers: Number of directors	Officers: Number of secretaries	Officers: Number of treasurers	Number of joint districts	Number corporations having free textbooks	County Uniformity of Textbooks: Yes	County Uniformity of Textbooks: No	Number of high schools	Number of junior high schools	Number of elementary schools	Number of junior colleges	Number of rural schools	Total number of schools	Av. No. of Months in School Year for County: Rural	Av. No. of Months in School Year for County: City	Av. No. of Months in School Year for County: State	Av. No. of Days School Actually in Session: Rural	Av. No. of Days School Actually in Session: City	Av. No. of Days School Actually in Session: State
Fayette	10	49	10	6	75	308	75	75	5	----	----	1	15	2	20	----	118	155	8.6	9	8.7	170	176	171
Floyd	10	12	3	4	29	149	29	29	1	----	1	----	7	1	10	----	81	99	8.9	9	8.9	175	175	175
Franklin	9	38	5	4	56	227	56	56	1	----	----	1	10	2	11	----	101	124	8.5	9	8.6	170	178	172
Fremont	9	12	2	8	31	172	31	31	2	----	----	1	11	2	12	----	68	93	8.8	9	8.9	174	175	175
Greene	10	10	2	6	28	150	28	28	1	----	1	----	8	3	8	----	86	105	9	9	9	175	175	175
Grundy	2	76	6	3	87	286	87	87	3	----	1	----	6	5	9	----	84	104	8.6	9	8.7	169	176	170
Guthrie	13	14	7	3	37	187	37	37	4	1	1	----	10	2	10	----	123	145	8.9	9	8.9	177	176	176
Hamilton	13	28	6	4	51	219	51	51	2	1	----	1	9	1	13	1	110	134	8.7	9	8.8	171	174	172
Hancock	16	----	7	3	26	168	26	26	1	11	----	1	8	4	10	1	108	131	8.7	9	8.8	171	176	173
Hardin	7	32	8	6	53	233	53	53	2	----	1	----	12	4	17	----	99	132	8.8	9	8.9	175	177	175
Harrison	14	33	6	5	58	242	58	58	1	1	----	1	11	5	13	----	113	142	9	9	9	177	177	177
Henry	3	48	6	6	63	229	63	63	8	----	----	1	9	1	14	----	66	90	8.5	8.8	9	167	173	168
Howard	11	7	5	----	23	143	23	23	1	1	1	----	4	1	7	1	95	108	8.9	8.2	8.8	177	160	174
Humboldt	8	9	10	3	30	160	30	30	5	----	----	1	12	1	13	----	73	99	8.9	9	8.9	174	174	174
Ida	12	----	4	1	17	117	17	17	1	3	----	1	5	3	5	----	86	99	8.9	8.8	8.8	179	175	178
Iowa	10	48	5	3	66	262	66	66	2	----	----	1	8	1	8	----	109	126	8.4	9	8.5	169	175	169
Jackson	14	35	7	2	58	252	58	58	5	----	----	1	9	1	12	1	129	152	8.6	9	8.7	171	176	172
Jasper	16	31	11	2	60	290	60	60	3	1	1	----	10	2	21	----	150	183	8.9	9	8.9	175	174	175
Jefferson	9	20	5	2	36	164	36	36	3	----	----	1	6	----	11	----	84	101	8	9	8.5	166	177	168
Johnson	15	45	6	1	67	274	67	67	----	----	1	----	10	1	12	----	142	165	8.4	9	8.4	165	178	166
Jones	8	47	7	3	65	251	65	65	2	----	1	----	9	1	11	----	99	120	9	9	9	172	180	178
Keokuk	2	78	10	6	96	337	96	96	2	----	----	1	14	2	18	----	93	127	8.2	8.9	8.3	161	176	164
Kossuth	22	8	9	5	45	267	45	45	1	14	1	----	16	2	19	----	161	198	9	9	9	173	176	174
Lee	6	45	10	3	64	237	64	64	2	----	----	1	7	1	24	----	76	108	8	8.7	8.2	159	172	162
Linn	11	42	13	5	71	318	71	71	2	15	1	----	16	7	39	----	138	200	8.9	9	8.9	177	177	177
Louisa	9	6	2	9	26	111	26	26	5	----	1	----	8	3	16	----	32	59	8.9	9	8.9	173	176	174
Lucas	4	54	4	1	63	221	63	63	----	----	----	1	6	1	8	1	91	107	8.1	9	8.2	160	176	161
Lyon	13	10	8	----	31	171	31	31	----	3	----	1	8	3	8	----	126	145	8.7	9	8.8	172	174	173
Madison	14	18	3	5	40	183	40	40	3	----	1	----	7	1	9	----	91	108	8.8	9	8.9	175	175	175
Mahaska	6	79	6	3	94	323	94	94	2	----	1	----	8	----	14	----	111	133	9	9	9	172	177	173
Marion	2	83	11	6	101	343	101	101	3	----	----	1	16	5	24	----	97	130	8.4	8.9	8.5	164	174	166
Marshall	5	32	3	16	56	212	56	56	3	1	1	----	17	2	28	----	87	98	8.8	9	8.9	173	176	172
Mills	5	44	6	2	56	194	56	56	----	2	1	----	8	2	9	----	70	89	9	9	9	177	175	177
Mitchell	5	40	7	5	57	215	57	57	----	----	----	1	10	----	12	----	63	85	8.6	8.9	8.7	169	175	170
Monona	10	12	8	4	34	154	34	34	----	----	----	1	10	3	14	----	93	119	9	9	9	177	177	177
Monroe	7	36	7	----	50	244	50	50	1	----	1	----	6	1	13	1	101	122	8	9	8	169	175	164
Montgomery	6	14	4	6	30	141	30	30	2	4	----	1	8	2	8	1	73	94	8.7	9	8.8	170	175	172
Muscatine	11	20	6	1	38	158	38	38	2	----	----	1	6	2	18	----	86	106	9	9	9	176	177	176
O'Brien	15	7	5	5	32	180	32	32	2	----	1	----	10	6	14	1	55	126	9	9	9	177	176	177
Osceola	9	3	3	3	18	109	18	18	----	----	----	1	5	3	5	----	75	88	8.8	9	8.9	173	176	174
Page	10	38	11	2	61	245	61	61	1	2	1	----	9	2	22	1	97	131	9	9	9	176	175	176
Palo Alto	15	----	4	3	24	151	24	24	2	1	1	----	9	----	13	----	91	113	8.9	9	9	175	177	176
Plymouth	21	13	11	3	48	256	48	48	----	----	1	----	11	2	15	----	147	175	9	9	9	176	176	176
Pocahontas	12	17	4	6	39	183	39	39	1	----	----	1	10	----	10	----	93	113	9	9	9	176	174	176
Polk	9	39	7	10	56	220	56	56	5	1	1	----	18	7	67	----	73	165	8.9	9	8.9	179	181	179
Pottawattamie	22	18	9	5	54	302	54	54	----	2	----	1	14	4	35	----	177	230	9	9	9	177	176	177
Poweshiek	13	18	4	4	39	188	39	39	----	1	----	1	8	----	10	----	113	131	8.5	9	8.6	168	174	161
Ringgold	9	38	6	4	57	229	57	57	----	1	1	----	10	----	10	----	95	115	8	9	8	160	176	163
Sac	9	33	6	4	52	222	52	52	1	----	1	----	9	3	15	----	96	123	9	9	9	175	175	175
Scott	13	23	10	----	46	208	46	46	2	----	1	----	5	3	29	----	99	136	9	9	9	178	180	179
Shelby	14	3	6	4	27	175	27	27	1	----	1	----	7	1	9	----	108	125	8.8	9	8.8	170	174	171
Sioux	22	2	13	2	39	240	39	39	1	----	----	1	15	3	37	----	144	189	9	9	9	178	176	178
Story	6	23	5	13	47	191	47	47	3	4	----	1	18	11	24	----	48	101	8.8	9	8.9	175	179	175
Tama	9	65	11	4	89	334	89	89	1	2	1	----	12	2	15	----	126	155	8.5	9	8.6	167	176	169
Taylor	11	36	10	1	58	244	58	58	3	2	1	----	9	1	11	----	108	129	8.8	9	8.9	174	174	174
Union	9	12	5	4	30	146	30	30	3	1	1	----	8	2	12	1	80	103	8.9	9	8.9	175	176	175
Van Buren	5	47	8	2	62	230	62	62	3	----	----	1	9	1	10	----	83	103	8.1	9	8.2	158	176	161
Wapello	8	36	7	----	51	198	51	51	2	1	1	----	8	1	22	----	97	128	8.4	9.1	8.5	166	176	167
Warren	4	55	6	8	73	265	73	73	4	----	1	----	13	2	15	----	76	106	8.8	9	8.8	173	177	173
Washington	5	72	7	4	88	304	88	88	4	----	1	----	8	2	16	1	101	128	8.7	9	8.7	171	175	171
Wayne	13	11	8	2	34	173	34	34	----	----	----	1	10	1	10	----	91	112	8	9	8.3	159	175	164
Webster	17	7	5	7	36	204	36	36	1	3	----	1	13	3	21	1	113	151	9	9	9	176	176	176
Winnebago	6	32	6	1	45	181	45	45	----	11	1	----	7	1	7	----	79	94	8	9	8.2	157	176	161
Winneshiek	14	34	11	----	59	260	59	59	----	2	----	1	7	1	11	----	135	154	8.1	8.9	8.3	161	178	164
Woodbury	11	32	6	13	62	276	62	62	4	11	1	----	21	6	49	----	114	166	9	9	9	176	175	176
Worth	9	17	7	----	33	146	33	33	2	7	1	----	8	----	7	----	74	88	8.2	9	8.4	163	176	166
Wright	14	17	7	1	39	205	39	39	2	1	1	----	8	5	9	----	119	141	8.6	9	8.7	169	175	170
Total	1,014	2,865	649	465	4,873	21,182	4,873	4,873	183	156	56	43	947	226	1,323	20	9,585	12,301	8.7	8.9	8.8	171	176	173

TABLE XXX—LEVY STATISTICS—SCHOOL YEAR 1927-1928

Counties	Amount of Levy in General Fund			Amount of Levy in Schoolhouse Fund		
	Rural	City	State	Rural	City	State
Adair	$ 138,979.00	$ 121,814.22	$ 260,793.00	$ 800.00	$ 36,996.00	$ 37,796.00
Adams	84,411.00	83,275.00	167,686.00	3,440.00	23,200.00	26,640.00
Allamakee	96,945.00	99,400.00	196,345.00	.....	15,800.00	15,800.00
Appanoose	111,550.00	213,500.00	325,050.00	3,010.00	37,000.00	34,010.00
Audubon	96,500.00	106,200.00	202,700.00	.....	16,750.00	16,750.00
Benton	136,116.00	227,145.00	363,311.00	2,560.00	42,000.00	44,560.00
Black Hawk	95,245.00	831,447.00	926,692.00	5,150.00	106,323.00	111,473.00
Boone	135,295.84	328,300.00	463,595.84	1,995.10	72,000.00	73,995.10
Bremer	85,268.40	141,437.00	226,705.40	4,834.00	36,148.00	40,982.00
Buchanan	107,618.85	210,900.00	318,518.85	191.58	34,200.00	34,391.58
Buena Vista	42,740.00	397,655.00	439,895.00	3,400.00	74,500.00	77,900.00
Butler	121,000.00	166,320.00	287,320.00	2,728.00	30,904.00	33,632.00
Calhoun	124,400.00	179,250.00	303,650.00	4,500.00	24,100.00	28,600.00
Carroll	78,400.00	169,232.08	247,632.08	4,200.00	27,894.15	32,094.00
Cass	132,791.34	133,216.00	266,007.34	2,621.02	21,069.26	23,690.28
Cedar	91,185.00	208,250.00	299,435.00	2,100.00	53,275.00	55,375.00
Cerro Gordo	137,786.00	570,367.00	708,153.00	9,341.00	22,809.00	32,150.00
Cherokee	94,566.24	217,338.00	311,704.24	11,609.82	73,475.00	85,084.82
Chickasaw	83,800.00	83,500.00	16,730.00	10,055.92	14,000.00	24,055.92
Clarke	87,425.00	56,195.00	143,620.00	625.00	8,240.00	8,865.00
Clay	83,500.00	372,700.00	456,200.00	5,450.00	44,050.00	49,500.00
Clayton	161,103.00	183,176.00	344,279.00	11,149.00	27,642.00	38,791.00
Clinton	120,812.71	566,866.00	687,678.71	.....	110,794.00	110,794.00
Crawford	169,940.00	198,300.00	368,240.00	14,026.60	29,800.00	43,826.60
Dallas	106,530.67	362,721.21	469,251.88	2,875.00	75,458.47	78,333.47
Davis	81,002.69	67,506.92	148,509.61	1,200.00	14,700.00	15,900.00
Decatur	105,800.00	129,925.00	235,725.00	1,700.00	22,650.00	2,435.00
Delaware	83,650.00	212,700.00	296,350.00	2,500.00	20,600.00	23,100.00
Des Moines	41,150.00	325,264.00	566,414.00	.....	62,050.00	62,050.00
Dickinson	43,097.00	184,881.00	227,978.00	909.00	27,272.00	28,271.00
Dubuque	88,365.00	504,850.00	593,215.00	3,384.65	113,950.00	117,334.00
Emmet	78,000.00	175,157.40	253,157.40	3,000.00	34,794.33	37,794.33
Fayette	128,018.00	346,390.00	474,408.00	1,125.00	43,700.00	44,825.00
Floyd	100,700.00	195,771.00	296,471.00	7,045.00	21,600.00	28,645.00
Franklin	121,170.00	150,550.00	271,720.00	1,900.00	24,600.00	26,500.00
Fremont	161,741.35	233,100.00	334,841.35	1,500.00	31,035.00	32,535.00
Greene	104,630.00	100,560.00	204,190.00	5,714.00	56,500.00	62,214.00
Grundy	90,480.00	150,759.00	240,239.00	10,010.00	40,921.00	50,931.00

Guthrie	138,200.00	168,150.00	306,350.00	.....	30,350.00	30,350.00
Hamilton	137,370.00	235,100.00	372,470.00	1,750.00	60,950.00	62,700.00
Hancock	132,500.00	144,679.00	277,179.00	18,500.00	19,860.00	38,360.00
Hardin	117,329.15	261,169.53	378,489.68	7,141.64	56,865.00	64,009.30
Harrison	.....	.....	.....	.....	.....	.....
Henry	79,879.06	194,140.36	274,019.42	2,139.48	30,445.78	32,585.26
Howard	106,200.00	73,313.00	179,513.00	9,100.00	8,479.00	17,579.00
Humboldt	92,740.00	155,635.00	248,375.00	5,600.00	40,675.00	46,275.00
Ida	110,016.00	117,598.00	227,614.00	4,500.00	19,885.00	24,385.00
Iowa	125,968.58	152,310.44	278,279.02	3,023.45	22,921.21	25,944.66
Jackson	120,901.95	136,503.13	257,405.08	2,550.00	27,260.55	29,810.55
Jasper	221,138.00	332,070.00	553,208.00	13,250.00	48,999.00	62,249.00
Jefferson	97,875.00	149,366.36	247,241.36	4,450.00	21,985.80	26,435.00
Johnson	163,953.00	232,846.00	396,799.00	2,685.00	73,875.00	76,560.00
Jones	105,080.00	182,835.00	287,915.00	225.00	42,700.00	42,925.00
Keokuk	114,295.00	201,400.00	315,695.00	950.00	40,500.00	41,450.00
Kossuth	166,467.49	232,730.00	399,197.49	2,375.00	29,584.00	31,959.00
Lee	73,152.00	428,854.00	502,006.00	.....	97,647.00	97,647.00
Linn	188,651.41	1,117,859.00	1,306,510.41	7,625.00	188,307.00	195,932.00
Louisa	35,500.00	229,923.00	265,423.00	600.00	58,520.00	59,120.00
Lucas	108,397.00	89,906.00	198,303.00	3,226.00	22,743.00	29,969.00
Lyon	134,700.00	118,500.00	253,200.00	17,363.61	23,350.00	40,713.61
Madison	116,670.00	129,071.00	245,741.00	3,724.00	26,480.00	30,204.00
Mahaska	141,105.00	244,200.00	385,305.00	2,200.00	36,175.00	38,375.00
Marion	90,105.00	226,120.00	316,225.00	4,080.00	35,450.00	39,530.00
Marshall	60,702.00	523,474.00	584,176.00	300.00	125,540.00	125,840.00
Mills	86,651.00	116,120.00	202,771.00	2,575.00	18,550.00	21,125.00
Mitchell	77,012.00	161,029.00	238,041.00	628.00	23,564.00	24,192.00
Monona	129,902.08	219,427.01	349,329.09	25,000.00	50,050.00	75,050.00
Monroe	112,334.09	93,054.34	205,388.43	5,415.00	13,722.31	19,137.31
Montgomery	73,500.00	215,255.00	288,755.00	.....	36,360.00	36,360.00
Muscatine	105,295.00	246,113.00	351,408.00	2,247.00	36,514.00	38,761.00
O'Brien	114,425.00	226,960.00	341,385.00	26,500.00	47,900.00	74,400.00
Osceola	81,700.00	98,000.00	179,700.00	.....	19,025.00	19,025.00
Page	112,378.00	237,810.00	350,188.00	250.00	44,170.00	44,420.00
Palo Alto	113,800.00	168,900.00	282,700.00	9,800.00	41,115.00	50,915.00
Plymouth	145,172.85	179,725.00	324,897.85	7,136.66	33,710.00	40,873.66
Pocahontas	96,250.00	216,400.00	312,650.00	.....	32,575.00	32,575.00
Polk	146,083.91	3,169,473.08	3,315,556.99	3,300.00	202,410.00	205,710.00
Pottawattamie	240,539.01	751,384.00	991,923.01	2,987.00	131,268.00	134,255.00
Poweshiek	144,906.86	199,560.43	344,467.29	4,303.01	31,666.69	35,969.70
Ringgold	100,285.81	114,800.00	215,085.81	274.23	22,200.00	22,474.23
Sac	110,635.00	214,017.00	324,652.00	18,539.00	42,980.00	61,519.00
Scott	116,232.82	873,696.00	989,928.82	8,014.00	137,600.00	145,614.00
Shelby	129,337.80	141,900.00	267,837.80	7,481.99	37,923.00	45,404.99
Sioux	166,343.75	165,722.92	332,066.67	19,931.67	29,400.00	49,331.67
Story	77,520.00	507,801.00	585,321.00	1,000.00	136,930.00	137,930.00
Tama	130,251.95	254,090.00	384,341.95	3,538.43	57,585.00	61,123.43
Taylor	154,569.62	111,189.20	265,758.82	1,738.42	27,590.03	29,328.45

TABLE XXX—LEVY STATISTICS—SCHOOL YEAR 1927-1928—Continued

Counties	Amount of Levy in General Fund			Amount of Levy in Schoolhouse Fund		
	Rural	City	State	Rural	City	State
Union	85,328.46	191,984.65	277,313.11	1,500.00	35,180.48	36,330.48
Van Buren	91,729.00	100,150.00	191,879.00	1,205.73	10,080.00	11,285.73
Wapello	106,390.00	458,913.00	565,303.00	2,833.33	60,500.00	63,333.33
Warren	91,990.04	157,601.52	249,591.56	422.10	48,300.00	48,722.10
Washington	111,535.00	196,633.00	308,168.00	----------	28,674.00	28,674.00
Wayne	90,060.00	134,300.00	224,360.00	----------	30,300.00	30,300.00
Webster	156,540.83	536,552.11	693,092.94	2,599.79	104,869.50	107,469.29
Winnebago	72,450.00	135,497.00	207,947.00	5,200.00	24,313.00	29,513.00
Winneshiek	110,989.37	105,563.43	216,552.80	2,100.00	16,301.72	18,401.72
Woodbury	150,744.33	1,770,047.00	1,920,791.33	2,250.00	280,726.00	282,976.00
Worth	79,950.00	90,000.00	169,950.00	16,520.00	26,049.00	42,569.00
Wright	150,451.65	191,329.25	341,780.90	5,145.52	25,597.38	30,742.90
Totals	$ 10,923,233.26	$ 28,124,552.59	$ 39,047,785.85	$ 452,212.81	$ 4,717,127.34	$ 5,169,340.15

TABLE XXXI—TAXABLE PROPERTY STATISTICS AND MILLAGE LEVY—SCHOOL YEAR 1927-1928

Counties	Taxable Valuation of Property			Total Moneys and Credits			Total Millage Levy Both Funds		
	Rural	City	State	Rural	City	State	Rural	City	State
Adair	$ 4,672,811.00	$ 2,100,882.00	$ 6,773,713.00	$ 535,402.00	$ 2,149,665.00	$ 2,685,067.00	$ 30.30	$ 72.02	$ 41.53
Adams	3,608,175.00	1,304,522.00	4,912,697.00	447,688.00	2,077,461.00	2,525,149.00	25.3	77.08	32.7
Allamakee	4,218,301.00	1,670,323.00	5,888,624.00	999,155.00	2,209,806.00	3,118,961.00	23.1	59.43	27.1
Appanoose	4,160,400.00	2,287,837.00	6,468,237.00	915,749.00	1,649,026.00	2,564,775.00	26.2	107.5	46.9
Audubon	4,730,304.00	154,895.00	6,279,199.00	833,191.00	2,443,264.00	3,276,455.00	30.34	71.5	36.35
Benton	7,096,815.00	3,774,837.00	10,871,652.00	1,659,253.00	4,882,789.00	6,542,042.00	20.4	63.8	25.7
Black Hawk	4,838,058.00	11,320,958.00	16,159,016.00	71,630.00	327,304.00	398,624.00	22.34	63.60	28.49
Boone	5,321,090.00	4,771,100.00	10,092,150.00	827,310.00	4,543,350.00	5,370,660.00	33.48	78.48	34.91
Bremer	4,826,896.00	2,617,831.00	7,444,727.00	1,559,171.00	4,296,322.00	5,855,493.00	16.9	37.1	23.78
Buchanan	4,937,591.00	2,793,225.00	7,730,816.00	506,092.00	3,110,627.00	3,616,719.00	28.16	72.57	31.58
Buena Vista	4,949,586.00	3,162,514.00	10,162,100.00	317,422.00	4,811,569.00	5,129,991.00	26.2	55.1	42.0
Butler	5,592,358.00	2,915,781.00	8,508,209.00	836,894.00	4,833,206.00	5,690,100.00	21.31	62.26	28.97
Calhoun	5,862,219.00	3,734,692.00	9,596,911.00	1,196,234.00	2,925,721.00	4,121,955.00	21.4	60.9	26.8
Carroll	6,768,915.00	3,032,966.00	9,801,881.00	1,043,850.00	3,557,640.00	4,601,490.00	16.4	51.73	26.8
Cass	5,992,565.00	2,651,455.00	8,644,020.00	915,187.00	4,696,736.00	5,611,923.00	22.1	58.2	33.4
Cedar	4,282,102.00	4,807,661.00	9,189,763.00	1,002,263.00	6,357,820.00	7,361,083.00	24.1	52.2	30.6
Cerro Gordo	5,628,745.00	7,489,841.00	13,118,586.00	390,185.00	5,013,974.00	5,404,159.00	27.6	61.3	31.9
Cherokee	45,424.77	47,483.80	92,908.57	4,959.37	25,312.50	30,271.96	23.6	58.4	36.2
Chickasaw	4,453,230.00	1,701,052.00	6,154,282.00	345,960.00	1,985,765.00	2,531,695.00	22.8	51.8	39.7
Clarke	3,644,198.00	903,579.00	4,547,777.00	231,465.00	1,762,619.00	2,094,084.00	27.52	65.67	31.58
Clay	3,835,186.00	4,253,738.00	8,088,924.00	288,144.00	2,609,430.00	2,897,574.00	22	56.2	37.2
Clayton	7,233,658.00	2,768,102.00	10,001,760.00	2,639,619.00	4,927,831.00	7,567,450.00	20.2	71.1	35.2
Clinton	6,333,682.66	7,437,257.00	13,770,936.66	750,455.00	3,761,295.00	4,511,750.00	20.93	64.38	34.05
Crawford	8,802,515.00	3,162,535.00	1,196,050.00	935,881.00	3,164,245.00	4,100,126.00	20.9	64.2	37.7
Dallas	4,320,855.00	5,443,033.00	9,763,888.00	913,348.00	3,963,785.00	4,877,133.00	28.62	72.61	45.02
Davis	3,619,254.00	1,390,053.00	5,000,307.00	854,343.00	2,147,458.00	3,001,801.00	26.74	44.2	28.6
Decatur	3,643,220.00	1,860,642.00	5,503,862.00	362,543.00	1,671,450.00	2,033,993.00	20.77	82.65	39.47
Delaware	44,673.16	34,730.75	79,403.91	1,032,250.00	3,440,029.00	4,472,279.00	22.5	60.9	37.1
Des Moines	1,777,166.00	8,883,145.00	10,660,311.00	608,716.00	7,053,088.00	7,661,804.00	23.9	53.3	31.8
Dickinson	1,600,202.00	3,993,234.00	5,593,436.00	69,300.00	912,130.00	981,430.00	26.6	56.2	42.2
Dubuque	6,697,438.00	13,573,332.00	20,270,770.00	870,695.00	8,435,463.00	9,306,158.00	13.44	57.65	16.04
Emmet	2,620,428.00	2,920,407.00	5,540,835.00	172,423.00	765,984.00	938,407.00	29.9	71.7	48.2
Fayette	5,409,047.00	5,287,872.00	10,696,919.00	1,190,900.00	4,422,630.00	5,613,620.00	23.8	70.1	33.7
Floyd	3,921,323.00	3,318,142.00	7,239,465.00	663,949.00	3,162,543.00	3,826,492.00	27.38	64.22	36.37
Franklin	5,587,786.00	2,423,367.00	8,011,153.00	935,734.00	2,732,388.00	3,668,122.00	22.3	54.9	37.7
Fremont	3,445,286.00	3,164,515.00	6,609,901.00	608,703.00	2,356,597.00	2,965,300.00	30.9	81.5	47.22
Greene	4,282,568.00	4,051,806.00	8,334,374.00	341,600.00	2,481,060.78	2,822,660.78	26.5	64.3	37.3
Grundy	4,927,472.00	2,298,825.00	7,226,297.00	931,671.00	2,838,948.00	3,770,619.00	21.56	54.2	34.42
Guthrie	5,414,738.00	2,659,329.00	8,074,067.00	728,183.00	2,984,673.00	3,712,856.00	26.2	68.5	38
Hamilton	5,527,141.00	3,267,966.00	8,790,107.00	745,026.00	3,631,888.00	4,376,914.00	24.1	68.6	32.8
Hancock	4,726,283.00	2,306,729.00	7,033,012.00	375,599.00	1,575,429.00	1,951,028.00	31.25	71.01	46.5
Hardin	3,428,546.00	4,678,999.00	10,107,545.00	871,405.00	6,909,350.00	7,780,755.00	22.9	68.3	34.9
Harrison	----------	34,402.88	----------	----------	2,884,007.00	----------	----------	----------	----------
Henry	3,160,001.00	3,626,062.00	6,786,063.00	1,270,926.64	4,919,241.66	6,190,168.30	28.0	55.1	33.2
Howard	4,241,616.00	1,272,115.00	4,513,808.00	721,706.00	1,699,611.00	2,421,317.00	26.39	62.28	32.91
Humboldt	3,930,855.00	2,791,052.00	6,721,907.00	281,252.00	2,126,844.00	2,408,096.00	25.6	63.6	42.7
Ida	4,914,801.00	1,785,118.00	6,699,919.00	479,200.00	2,772,797.00	3,251,997.00	23.35	75.24	38.61
Iowa	230,800.07	88,564.45	319,364.52	26,639.31	46,396.94	73,036.45	20.12	67.5	25.86
Jackson	5,917,633.00	2,254,110.00	8,271,743.00	1,443,390.00	2,861,518.00	4,304,908.00	22.7	68.6	30.1
Jasper	8,288,646.00	4,309,796.00	12,598,442.00	2,610,057.00	8,197,799.00	10,807,856.00	25.72	69.92	35.30
Jefferson	4,003,038.00	2,064,622.00	6,067,660.00	1,186,991.00	3,099,225.00	4,286,286.00	33.1	68.4	39.9
Johnson	7,071,969.00	3,675,546.00	10,747,215.00	2,795,445.00	4,659,121.00	7,454,566.00	23.6	56.4	27.1
Jones	5,148,194.00	2,955,690.00	8,103,884.00	1,888,992.00	4,364,824.00	6,253,816.00	21.6	69.3	29
Keokuk	5,040,184.00	3,864,387.00	8,904,571.00	1,339,324.00	5,299,165.00	6,629,489.00	23.3	58.1	29.2
Kossuth	7,884,268.00	3,003,915.00	10,888,183.00	968,466.00	2,640,821.00	3,609,287.00	21.7	63.7	34.8
Lee	4,488,893.00	9,046,715.00	13,535,608.00	838,950.00	2,425,680.00	3,264,630.00	21.62	45.5	27.16
Linn	7,337,040.00	17,175,668.00	24,512,708.00	1,935,528.00	11,945,605.00	13,881,133.00	26.1	63.4	35.6
Louisa	1,536,126.00	3,866,739.00	5,402,865.00	383,065.00	2,416,054.00	2,799,119.00	20.4	60.2	43.5
Lucas	3,960,722.00	1,085,179.00	5,045,901.00	769,839.00	1,727,845.00	2,497,684.00	28.9	87.9	33.6
Lyon	7,328,372.00	1,893,946.00	9,222,318.00	541,850.00	1,820,952.00	2,362,802.00	19.7	68.3	32.2

TABLE XXXI—TAXABLE PROPERTY STATISTICS AND MILLAGE LEVY—SCHOOL YEAR 1927-1928—Continued

Counties	Taxable Valuation of Property			Total Moneys and Credits			Total Millage Levy Both Funds		
	Rural	City	State	Rural	City	State	Rural	City	State
Madison	4,517,821.00	2,422,245.00	6,950,066.00	971,899.00	3,225,794.00	4,197,684.00	24.4	62.07	31.9
Mahaska	5,789,645.00	3,631,455.00	9,421,100.00	1,371,864.00	4,481,636.00	5,853,500.00	26.1	67.8	30.2
Marion	4,380,072.00	4,083,991.00	8,464,063.00	994,706.00	5,632,371.00	6,618,977.00	32.5	69.16	31.4
Marshall	2,733,380.00	8,850,374.00	11,583,754.00	513,281.00	5,746,089.00	6,259,370.00	34.5	58.2	36.4
Mills	3,651,696.00	1,946,605.00	5,598,301.00	8,966.88	18,757.95	27,724.83	23.71	67.72	31.34
Mitchell	3,567,728.00	3,435,003.00	7,002,731.00	672,916.00	4,731,842.00	5,404,758.00	21.7	47.4	27.2
Monona	3,955,129.00	4,033,681.00	7,988,801.00	382,371.00	1,515,702.00	1,898,073.00	35.66	37.41	45.32
Monroe	3,680,517.00	1,579,944.00	5,260,461.00	----------	991,695.00	991,695.00	32.4	99	42.2
Montgomery	3,030,472.00	4,099,763.00	7,130,235.00	642,877.00	5,078,212.00	5,721,089.00	23.1	63.7	36.6
Muscatine	4,811,923.00	4,085,516.00	8,897,439.00	1,242,660.00	5,139,555.00	6,382,215.00	22.6	52.1	28
O'Brien	5,871,254.00	3,861,329.00	9,732,583.00	953,190.00	3,049,058.00	4,002,248.00	27.26	61.83	38.07
Osceola	3,733,907.00	1,765,979.00	5,499,886.00	254,443.00	973,161.00	1,227,604.00	23.17	62.1	36.2
Page	5,466,386.00	3,738,044.00	9,204,430.00	1,677,660.00	4,799,353.00	6,477,013.00	19.2	69.5	29.9
Palo Alto	4,430,957.00	2,821,653.00	7,252,610.00	211,518.00	1,264,329.00	1,475,857.00	27.61	71.06	44.23
Plymouth	9,384,701.00	3,977,927.00	13,362,628.00	978,141.00	3,434,349.00	4,412,490.00	17.7	50	27.5
Pocahontas	4,602,021.00	3,433,607.00	8,035,628.00	428,429.00	1,466,193.00	1,894,613.00	19	66.1	31.11
Polk	4,669,205.00	51,893,585.00	56,553,790.00	899,475.00	34,740,038.00	35,639,513.00	38.56	78.73	51.20
Pottawattamie	9,618,450.00	10,668,813.00	20,287,263.00	1,430,959.00	8,680,553.00	10,111,512.00	25.26	68.04	36.35
Poweshiek	6,276,527.00	3,250,413.00	9,526,940.00	809,986.00	3,980,315.00	4,781,301.00	21.9	61.9	39.1
Ringgold	3,517,619.00	1,916,029.00	5,433,648.00	543,859.00	1,530,359.00	2,074,218.00	29.36	74.89	37.35
Sac	6,102,555.00	3,733,090.00	9,835,645.00	993,316.00	3,196,217.00	4,189,533.00	18.3	66.4	27.8
Scott	6,350,149.00	18,647,789.00	24,997,938.00	1,002,824.68	207,454.90	1,210,279.58	19.94	31.08	36.71
Shelby	60,929.68	31,290.15	92,219.83	11,893.50	29,909.56	41,803.06	19.6	54.8	31.3
Sioux	8,681,677.00	4,217,422.00	12,899,099.00	1,071,516.00	3,977,134.00	5,048,650.00	22.3	51.5	33.5
Story	2,995,894.00	8,188,248.00	11,184,142.00	472,038.00	6,327,294.00	6,799,332.00	24.04	65.1	40.36
Tama	6,898,316.00	4,343,856.00	11,242,172.00	1,314,849.00	5,510,009.00	6,824,858.00	21.6	66.4	29.3
Taylor	4,901,802.00	1,697,019.86	6,598,821.86	923,786.00	1,821,270.67	2,745,056.67	26.6	70.14	42.1
Union	3,196,217.00	2,544,366.00	5,740,583.00	569,054.00	2,216,425.00	2,785,479.00	26.5	69.2	39.31
Van Buren	3,426,161.00	1,496,435.00	4,922,596.00	834,997.00	1,719,711.00	2,554,708.00	26.6	76.4	34.73
Wapello	4,442,342.00	5,446,501.00	9,888,843.00	779,449.00	3,368,207.00	4,147,656.00	26	87.68	34.47
Warren	4,116,724.00	4,185,949.00	8,302,673.00	1,090,012.00	5,995,812.00	7,085,824.00	24.1	60.1	31.1
Washington	6,071,380.00	3,604,142.00	9,675,522.00	1,791,814.00	7,019,683.00	8,811,497.00	20.4	54.9	24.7
Wayne	3,994,018.00	2,068,290.00	6,062,308.00	540,066.00	2,290,277.00	2,830,343.00	27.00	79.2	42.42
Webster	6,283,124.00	8,608,138.00	14,891,262.00	589,927.00	4,261,543.00	4,851,470.00	27.2	67.8	40.8
Winnebago	33,705.79	17,333.76	51,039.55	7,919.47	15,645.34	23,653.81	22.4	81.8	31.7
Winneshiek	25,606,038.00	8,823,832.00	34,429,870.00	2,619,349.00	2,598,340.00	5,217,689.00	23.05	39.91	26.22
Woodbury	5,782,976.00	31,091,670.00	36,874,646.00	154,300.00	13,356,070.00	13,510,370.00	25.9	64.5	37.8
Worth	3,428,659.00	1,284,181.00	4,992,500.00	792,645.00	1,647,715.00	2,484,860.00	28.8	80.1	40.8
Wright	6,168,209.00	2,820,429.00	8,988,638.00	357,163.00	3,361,329.00	3,718,492.00	25.5	72.9	33.9
Totals	$ 462,734,084.13	$ 460,095,638.65	$ 942,830,522.78	882,218,892.65	$ 373,951,676.39	$ 438,170,568.44	$ 24.22	$ 64.59	$ 34.12

TABLE XXXII—SCHOOL YEAR 1927-1928

Counties	Value of School Buildings			Outstanding Bonded Indebtedness			Unpaid Warrants		
	Rural	City	State	Rural	City	State	Rural	City	State
Adair	$ 120,000.00	$ 523,000.00	$ 643,000.00	$ 2,000.00	$ 255,000.00	$ 257,000.00	$ 87.90	$ 41.94	$ 129.84
Adams	70,050.00	325,000.00	395,050.00	2,800.00	293,500.00	296,300.00	414.00	350.12	764.12
Allamakee	150,366.00	403,950.00	554,316.00	----------	186,000.00	186,000.00	3,141.54	2,838.84	6,980.38
Appanoose	137,525.00	642,800.00	780,325.00	----------	15,000.00	15,000.00	765.00	1,303.16	2,068.16
Audubon	125,460.00	361,000.00	486,460.00	----------	180,500.00	180,500.00	120.00	2,329.02	2,449.02
Benton	116,985.00	1,071,000.00	1,187,985.00	3,296.00	548,000.00	551,396.00	----------	----------	----------
Black Hawk	136,490.00	3,937,308.00	4,073,798.00	40,500.00	1,114,500.00	1,155,000.00	1,058.95	4,198.50	5,257.45
Boone	97,255.00	1,224,700.00	1,321,955.00	3,000.00	720,000.00	723,000.00	2,648.50	110.00	2,758.50
Bremer	115,128.00	659,055.00	774,183.00	1,825.00	335,000.00	36,825.00	622.14	75.00	697.14
Buchanan	102,690.00	939,000.00	1,041,690.00	----------	298,000.00	298,000.00	1,799.00	5,945.76	7,744.76
Buena Vista	22,800.00	860,000.00	882,800.00	4,800.00	739,500.00	744,300.00	6.00	6,490.94	6,496.94
Butler	134,510.00	633,500.00	768,010.00	12,345.00	349,500.00	361,845.00	355.00	1,927.15	2,282.15
Calhoun	78,300.00	736,500.00	814,800.00	----------	303,000.00	303,000.00	----------	100.77	100.77
Carroll	106,100.00	602,400.00	708,500.00	12,500.00	293,250.00	305,750.00	6,330.30	1,028.00	7,358.30
Cass	98,100.00	571,000.00	669,100.00	1,200.00	336,250.00	337,450.00	----------	25.00	25.00
Cedar	109,310.00	612,000.00	721,310.00	2,000.00	694,000.00	696,000.00	615.65	----------	615.65
Cerro Gordo	211,190.00	2,875,301.22	3,086,491.22	55,458.94	822,500.00	877,958.94	8,450.61	393.15	8,843.76
Cherokee	105,450.00	1,186,000.00	1,291,450.00	35,000.00	762,000.00	797,000.00	1,364.34	19.70	1,384.04
Chickasaw	123,050.00	279,300.00	402,350.00	8,216.60	106,500.00	114,716.60	5,833.73	496.66	6,350.39
Clarke	64,300.00	249,000.00	313,300.00	2,000.00	165,800.00	167,000.00	3,320.28	3,755.64	7,075.92
Clay	117,100.00	856,000.00	973,100.00	24,500.00	487,250.00	511,750.00	35.50	866.68	902.18
Clayton	147,130.00	779,500.00	926,630.00	----------	275,500.00	275,500.00	----------	8,611.00	8,611.00
Clinton	126,855.00	2,359,000.00	2,485,855.00	----------	1,400,000.00	1,409,000.00	----------	1,211.98	1,211.98
Crawford	143,600.00	589,050.00	732,650.00	----------	142,000.00	142,000.00	4,744.95	125.00	4,869.95
Dallas	95,110.00	1,278,600.00	1,373,710.00	600.00	766,500.00	767,100.00	239.58	22,041.75	22,272.33
Davis	105,400.00	295,000.00	400,400.00	1,639.94	132,700.00	134,339.94	867.60	----------	867.60
Decatur	105,350.00	504,000.00	609,350.00	2,000.00	221,500.00	223,500.00	1,066.50	6,773.76	7,840.26
Delaware	83,425.00	496,287.93	579,712.93	2,500.00	211,000.00	213,500.00	1,325.50	6,065.88	7,391.38
Des Moines	51,850.00	1,840,810.00	1,892,660.00	----------	741,400.00	741,400.00	500.00	15,819.93	16,319.93
Dickinson	32,900.00	583,500.00	616,400.00	----------	303,800.00	303,800.00	----------	205.68	205.68
Dubuque	100,420.00	1,234,600.00	2,035,020.00	----------	256,500.00	256,500.00	----------	1,600.00	1,600.00
Emmet	93,900.00	1,150,000.00	1,243,900.00	32,500.00	235,000.00	267,500.00	425.43	1,404.30	1,829.73
Fayette	90,250.00	1,208,400.00	1,298,650.00	7,500.00	613,500.00	621,000.00	2,173.61	41.40	2,215.01
Floyd	109,600.00	585,000.00	694,600.00	3,500.00	257,500.00	261,000.00	6,265.67	1,684.48	7,950.15
Franklin	115,865.00	516,500.00	632,365.00	----------	220,000.00	220,000.00	600.00	----------	600.00
Fremont	72,075.00	783,000.00	855,075.00	----------	359,000.00	359,000.00	1,400.00	12,272.15	13,672.15
Greene	84,518.28	860,000.00	944,518.28	1,800.00	607,500.00	609,300.00	8,586.37	1,000.00	9,586.37
Grundy	176,750.00	805,000.00	981,750.00	43,960.00	577,900.00	621,860.00	2,107.85	2,301.16	4,409.01

TABLE XXXII—SCHOOL YEAR 1927-1928—Continued

Counties	Value of School Buildings			Outstanding Bonded Indebtedness			Unpaid Warrants		
	Rural	City	State	Rural	City	State	Rural	City	State
Guthrie	113,535.00	501,660.00	615,195.00		300,350.00	300,350.00	4,284.41	15,966.62	20,251.03
Hamilton	142,300.00	883,600.00	1,025,900.00	2,000.00	592,600.00	594,600.00	360.84	25,190.64	25,551.48
Hancock	140,280.00	525,275.00	665,555.00		323,000.00	323,000.00	2,977.25	1,429.81	4,407.06
Hardin	144,450.00	1,042,000.00	1,186,450.00	8,500.00	591,500.00	600,000.00	506.50	16,379.33	16,885.83
Harrison	147,883.00	858,000.00	1,005,883.00	10,700.00	97,000.00	107,700.00	340.50	5.15	345.65
Henry	75,850.00	899,000.00	974,850.00	11,000.00	360,700.00	371,700.00			
Howard	146,500.00	210,500.00	357,000.00	28,592.00	235,000.00	263,592.00	911.24		911.24
Humboldt	78,772.00	580,800.00	659,572.00	7,482.40	226,100.00	233,582.40	2,461.19	613.45	3,074.64
Ida	78,275.00	492,300.00	570,575.00		347,000.00	347,000.00			
Iowa	128,210.00	470,000.00	598,210.00	2,500.00	647,000.00	649,500.00	636.14	194.83	830.97
Jackson	121,820.00	625,000.00	746,820.00	800.00	323,000.00	323,800.00		9,460.50	9,460.50
Jasper	315,125.00	1,114,750.00	1,429,875.00	4,500.00	308,500.00	313,000.00	6,801.79	23,537.59	30,339.38
Jefferson	116,475.00	532,600.00	649,075.00	5,000.00	310,400.00	315,400.00	906.03	5,211.47	6,117.50
Johnson	171,775.00	921,800.00	1,093,575.00	7,600.00	465,000.00	472,600.00			1,938.18
Jones	103,305.00	594,500.00	697,805.00		304,100.00	304,100.00	3,931.97	2.23	3,934.20
Keokuk	102,308.00	785,500.00	887,808.00		959,000.00	959,000.00	5,266.50	7,650.67	12,917.17
Kossuth	187,305.00	667,500.00	854,805.00	22,900.00	2,066,903.23	2,089,803.23	3,640.00	1,106.06	4,746.06
Lee	109,175.00	2,568,400.00	2,671,575.00	3,723.75	656,500.00	660,223.75	68.00	19,635.15	19,703.15
Linn	282,700.00	4,661,335.00	4,944,035.00	22,127.50	170,000.00	192,127.50	881.73	211.56	1,093.29
Louisa	40,650.00	1,135,900.00	1,176,550.00		308,700.00	308,700.00		62,667.53	62,667.53
Lucas	131,940.00	503,000.00	634,940.00	324.75	256,000.00	256,324.75	2,082.79		2,082.79
Lyon	172,325.00	512,000.00	684,325.00		380,500.00	380,500.00			
Madison	95,892.00	627,000.00	722,892.00		489,000.00	48,900.00	1,118.71	275.00	1,393.71
Mahaska	161,200.00	852,000.00	1,013,200.00	10,830.00	337,000.00	347,830.00		2,433.98	2,433.98
Marion	123,405.00	646,600.00	770,005.00	5,005.89	279,500.00	284,505.89	280.00	8,706.73	8,986.73
Marshall	59,995.00	2,144,678.00	2,204,673.00		1,223,000.00	1,223,000.00		3,188.84	3,188.84
Mills	66,700.00	346,846.00	413,546.00		120,000.00	120,000.00		3,075.74	3,075.74
Mitchell	76,632.00	470,000.00	546,632.00	2,500.00	240,500.00	243,000.00	70.00		70.00
Monona	83,500.00	684,120.30	767,620.30		517,000.00	517,000.00	181.95	35.75	217.70
Monroe	132,250.00	432,199.00	564,449.00	6,550.00	114,000.00	120,550.00	260.52	45.36	305.88
Montgomery	60,900.00	626,350.00	687,270.00		354,200.00	354,200.00	693.00	14,463.98	15,156.98
Muscatine	118,842.00	1,087,100.00	1,205,942.00	2,500.00	403,000.00	405,500.00	216.00	2,835.07	3,051.07
O'Brien	244,848.00	945,800.00	1,190,648.00	135,500.00	530,000.00	665,500.00	1,550.00	17.12	1,567.62
Osceola	87,950.00	225,356.00	313,306.00		139,860.60	139,860.60	1,566.75	778.84	2,372.59
Page	91,600.00	989,700.00	1,081,300.00		594,000.00	594,000.00		3,600.00	3,600.00
Palo Alto	103,710.00	584,200.00	687,910.00	5,500.00	317,500.00	323,000.00	359.62	27,151.55	27,511.17
Plymouth	153,615.00	651,700.00	805,315.00	16,000.00	350,500.00	366,500.00	1,251.60	349.94	1,601.54
Pocahontas	98,400.00	616,000.00	714,400.00		402,500.00	402,500.00	86.00	8,246.90	8,332.90
Polk	156,553.00	10,996,346.00	11,152,899.00	10,000.00	8,823,900.00	8,833,900.00		25,372.66	25,372.66
Pottawattamie	290,075.00	2,491,600.00	2,781,675.00	5,800.00	1,279,900.00	1,285,700.00	398.06	2,925.30	3,323.36
Poweshiek	163,900.00	726,000.00	889,900.00	18,000.00	588,000.00	606,000.00	4,822.44	23.54	4,845.98
Ringgold	87,050.00	324,395.00	411,445.00	2,150.00	156,000.00	158,150.00	442.84		442.84
Sac	157,685.00	937,500.00	1,095,185.00	18,201.40	611,000.00	629,201.40		784.13	784.13
Scott	187,108.00	3,032,000.00	3,219,108.00	11,500.00	1,258,000.00	1,269,500.00	5,500.00	1,597.36	5,097.36
Shelby	163,600.00	599,500.00	763,100.00	18,500.00	412,500.00	431,000.00	30.00	205.00	235.00
Sioux	204,250.00	614,740.00	818,990.00		287,000.00	287,000.00	70.00	4,296.10	4,366.10
Story	76,100.00	2,174,500.00	2,250,600.00		1,275,000.00	1,275,000.00		22,554.34	22,554.34
Tama	166,420.00	951,000.00	1,117,420.00	2,600.00	414,965.00	417,565.00	594.00	19,071.86	19,665.86
Taylor	121,000.00	604,000.00	725,000.00		304,287.53	304,287.53	1,571.51	1,043.47	2,614.98
Union	112,650.00	806,000.00	919,650.00	1,300.00	524,000.00	525,300.00	30.69	5,249.79	5,280.48
Van Buren	97,740.00	336,000.00	433,740.00	700.00	97,100.00	97,800.00		2,637.58	2,637.58
Wapello	120,400.00	1,757,000.00	1,877,400.00	4,500.00	753,500.00	758,000.00	1,899.27	23,681.66	25,580.93
Warren	73,130.00	765,500.00	838,630.00	300.00	490,745.00	491,045.00	789.32	2,757.05	3,546.37
Washington	108,005.00	904,500.00	1,012,505.00		444,000.00	444,000.00		2.50	2.50
Wayne	66,400.00	552,400.00	618,800.00		238,200.00	238,200.00	810.00	2,000.00	2,810.00
Webster	194,450.00	2,206,957.99	2,401,407.99	17,000.00	1,395,900.00	1,412,900.00	1,385.99	4,179.27	5,565.26
Winnebago	111,907.00	571,800.00	683,707.00	3,400.00	265,500.00	268,900.00	3,465.45	25,823.78	29,289.23
Winneshiek	190,280.00	222,000.00	412,280.00		122,000.00	122,000.00	108.00	7,000.00	7,108.00
Woodbury	121,200.00	3,823,453.69	3,944,653.69	8,500.00	2,552,000.00	2,560,500.00	654.50	9,916.13	10,570.63
Worth	190,800.00	401,000.00	591,800.00	110,220.00	219,500.00	329,720.00	2,079.79		2,079.79
Wright	140,600.00	842,500.00	983,100.00	18,200.00	218,700.00	236,900.00	27.57	191.25	218.82
Totals	$12,184,964.28	$105,771,818.13	$117,956,782.41	$880,540.17	$55,798,461.36	$56,679,001.53	$133,484.46	$539,404.66	$672,889.12

TABLE XXXIII—NUMBER AND AVERAGE MONTHLY SALARY OF ALL TEACHERS, INCLUDING SUPERINTENDENTS AND ALL PRINCIPALS—SCHOOL YEAR 1927-1928

Counties	In School Townships and Rural Independent Districts				In City, Town, Village and Consolidated School Districts				In State as a Whole			
	Number		Salary		Number		Salary		Number		Salary	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Adair	1	118	$ 85.00	$ 77.41	18	63	$ 200.05	$ 129.52	19	181	$ 194.00	$ 95.55
Adams	1	82	75.00	75.21	14	48	190.11	119.00	15	130	182.44	91.38
Allamakee	2	120	72.50	73.88	15	57	212.11	128.18	17	177	195.69	91.37
Appanoose	12	104	82.15	75.81	37	145	176.34	114.27	49	249	153.28	98.20
Audubon	2	95	77.00	82.09	13	52	202.00	132.16	15	147	185.33	99.80
Benton	4	131	102.50	79.25	31	124	214.87	123.14	35	255	202.03	100.59
Black Hawk	1	84	200.00	85.54	61	340	222.66	145.64	62	424	222.30	133.73
Boone	1	101	80.00	80.36	33	165	220.79	127.94	34	266	216.65	109.88
Bremer	4	85	76.25	78.20	20	74	184.93	127.96	24	159	166.82	101.36
Buchanan	5	100	80.00	76.23	30	100	203.06	126.64	35	200	185.48	101.44
Buena Vista	.....	33	.....	82.67	30	160	220.70	126.47	30	193	220.70	118.98
Butler	8	104	94.06	78.60	21	96	185.15	121.10	29	200	160.03	99.00
Calhoun	2	94	92.50	92.13	22	103	212.69	126.43	24	197	202.67	110.07
Carroll	2	89	67.38	79.63	21	93	214.85	126.75	23	182	202.03	103.71
Cass	3	128	78.33	74.48	24	104	193.95	128.25	27	232	181.11	98.58
Cedar	4	83	88.75	90.93	24	96	209.85	122.23	28	179	192.55	107.71
Cerro Gordo	4	111	188.88	88.87	37	219	234.79	149.27	41	330	230.31	128.95
Cherokee	1	86	75.00	84.16	24	92	208.77	134.69	25	178	203.42	110.28
Chickasaw	3	90	70.00	76.77	17	60	193.74	121.19	20	150	175.18	94.53
Clarke	8	88	71.25	71.18	12	38	186.24	128.12	20	126	140.24	88.35
Clay	.....	78	.....	84.53	26	104	207.87	120.45	26	182	207.87	105.06
Clayton	22	133	80.80	79.34	29	106	196.65	122.80	51	239	146.68	98.67
Clinton	1	111	70.00	81.60	49	238	200.84	129.59	50	349	198.22	114.60
Crawford	1	161	95.00	87.88	22	93	225.02	125.32	23	254	219.30	101.66
Dallas	4	85	83.75	84.50	43	189	189.28	124.47	47	274	180.30	113.16
Davis	14	75	74.28	71.79	12	39	171.17	106.79	26	114	119.00	83.77
Decatur	14	89	76.28	74.39	27	84	174.84	121.45	41	173	141.18	97.24
Delaware	2	87	77.50	79.78	24	96	199.23	115.88	26	183	189.88	98.72
Des Moines	3	37	87.33	87.27	37	230	224.53	139.25	40	257	214.24	131.04
Dickinson	.....	33	.....	84.55	23	83	199.17	119.59	23	116	199.17	109.56
Dubuque	.....	116	.....	74.01	35	188	233.06	153.88	35	304	233.06	124.08
Emmet	2	66	101.11	95.07	17	84	224.93	136.07	19	150	230.23	119.74
Fayette	5	113	78.00	76.36	48	193	198.56	122.40	53	306	187.18	108.55
Floyd	1	80	80.00	80.47	20	107	239.55	132.78	21	187	234.74	110.29
Franklin	4	100	108.17	84.13	15	79	214.23	126.92	19	182	191.91	102.70
Fremont	6	72	107.00	91.24	27	93	200.62	121.12	33	165	180.11	108.08
Greene	3	81	92.50	87.97	23	96	215.95	125.95	26	177	201.71	108.57
Grundy	9	76	77.71	81.92	16	78	220.62	126.14	25	154	169.17	114.22
Guthrie	3	133	83.33	81.81	22	92	207.82	124.05	25	225	192.88	99.09
Hamilton	9	105	78.33	82.16	26	113	209.76	129.01	35	218	175.57	106.44
Hancock	.....	108	.....	80.24	22	76	204.47	121.66	22	184	204.47	97.35
Hardin	.....	99	.....	83.25	31	145	208.20	130.87	31	244	208.20	111.52
Harrison	3	110	73.58	80.34	26	138	210.31	122.16	29	248	196.17	103.61
Henry	3	64	86.67	77.92	29	98	187.35	114.51	32	162	177.91	100.06
Howard	3	99	83.33	81.60	12	46	207.03	129.61	15	145	182.29	96.83
Humboldt	1	74	133.33	88.04	24	85	200.71	114.94	25	159	198.01	102.42
Ida	2	84	84.72	91.23	15	59	217.22	131.17	17	143	201.63	107.71
Iowa	16	110	73.13	78.55	17	81	217.83	121.75	33	193	147.67	97.13
Jackson	4	125	78.75	74.37	18	75	219.16	121.14	22	200	193.63	91.91
Jasper	10	156	121.56	93.60	34	170	232.35	133.45	44	326	207.17	114.38
Jefferson	4	82	87.50	77.94	25	88	182.29	128.40	29	170	169.22	104.06
Johnson	14	146	101.25	82.35	21	108	231.95	143.96	35	254	179.67	108.55
Jones	5	95	74.40	76.90	20	98	207.16	126.17	25	193	180.61	101.92
Keokuk	8	86	71.67	74.55	39	117	188.04	118.72	47	203	168.23	100.01
Kossuth	1	167	94.44	79.75	27	124	208.24	123.32	28	291	204.17	98.32
Lee	2	68	90.00	83.99	41	184	216.16	138.11	43	252	210.30	122.50
Linn	4	159	115.00	80.62	68	495	213.93	149.00	72	654	208.43	133.06
Louisa	3	35	83.33	80.76	20	90	196.67	114.59	23	125	181.89	105.12
Lucas	6	91	98.33	76.72	13	78	215.90	120.81	19	169	178.78	97.07
Lyon	8	119	85.00	87.42	19	65	205.32	125.26	27	184	169.67	100.82
Madison	.....	100	.....	79.58	25	74	163.30	123.32	25	174	163.30	98.18
Mahaska	16	97	85.00	83.85	26	131	201.96	135.59	42	228	157.41	113.58
Marion	2	92	77.50	77.73	35	150	189.64	115.71	37	242	183.37	101.28
Marshall	2	45	87.50	84.18	41	226	227.84	135.79	43	271	221.31	127.22
Mills	3	72	84.44	84.67	18	79	198.82	123.80	21	142	182.48	103.96
Mitchell	2	61	90.00	83.20	18	93	208.97	117.43	20	154	197.07	103.87
Monona	2	89	80.50	84.65	23	106	225.53	126.32	25	195	213.93	107.51
Monroe	8	109	109.38	76.29	15	85	199.89	121.09	23	194	168.41	95.92
Montgomery	1	62	80.00	81.88	22	120	221.60	121.87	23	182	215.45	108.25
Muscatine	6	84	118.24	89.23	21	152	202.75	125.73	27	236	183.97	111.45
O'Brien	4	100	126.25	89.89	29	110	199.99	132.57	33	210	191.05	112.25
Osceola	3	76	83.33	84.02	13	41	218.11	126.74	16	117	192.84	98.99
Page	.....	97	.....	83.78	33	133	216.03	126.67	33	230	216.03	108.58
Palo Alto	3	88	93.67	85.73	20	84	209.30	125.12	23	172	194.21	104.96
Plymouth	3	144	104.44	87.20	27	95	206.65	129.04	30	239	196.43	103.89
Pocahontas	1	95	60.00	79.16	16	91	224.06	122.88	17	186	214.41	100.55
Polk	2	93	130.00	100.44	144	975	345.92	201.56	146	1,068	342.96	192.76
Pottawattamie	2	215	95.00	89.57	49	262	227.46	140.04	51	377	221.82	121.24
Powesh'ek	5	124	83.00	83.81	23	105	209.01	139.64	28	229	186.51	104.82
Ringgold	5	91	71.87	73.75	20	69	189.75	113.25	25	160	166.17	90.78
Sac	1	98	76.00	84.84	23	104	222.83	122.64	24	202	216.71	104.20

TABLE XXXIII—NUMBER AND AVERAGE MONTHLY SALARY OF ALL TEACHERS, INCLUDING SUPERINTENDENTS AND ALL PRINCIPALS—SCHOOL YEAR 1927-1928—Continued

Counties	In School Townships and Rural Independent Districts				In City, Town, Village and Consolidated School Districts				In State as a Whole			
	Number		Salary		Number		Salary		Number		Salary	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Scott	4	95	90.58	93.06	67	326	254.75	154.05	71	421	245.50	140.29
Shelby	4	105	78.75	80.52	21	68	194.96	128.19	25	173	176.37	99.26
Sioux	4	146	84.63	84.72	33	111	187.63	125.69	37	257	176.49	102.42
Story	2	48	92.50	87.17	58	234	206.01	126.45	60	282	202.22	119.76
Tama	8	128	85.31	83.14	28	128	204.56	125.87	36	256	178.06	104.50
Taylor	4	103	77.25	77.34	26	76	188.51	126.45	30	179	173.67	98.19
Union	.....	80	.....	74.74	26	104	212.68	125.78	26	184	212.68	103.59
Van Buren	9	78	79.17	74.77	23	69	188.34	115.25	32	147	157.63	93.77
Wapello	5	94	106.83	81.96	32	219	213.95	137.97	37	313	199.47	121.15
Warren	4	73	84.38	75.42	28	106	194.69	113.00	32	179	180.37	97.68
Washington	3	98	88.94	80.80	29	107	195.33	124.84	32	205	185.36	103.79
Wayne	6	83	75.00	73.07	25	91	182.50	111.14	31	174	161.69	92.97
Webster	3	121	121.90	86.63	39	221	203.39	134.35	42	342	192.53	117.47
Winnebago	3	77	76.66	81.93	19	69	209.96	131.85	22	146	191.79	105.52
Winneshiek	7	124	77.95	80.20	17	64	187.12	125.09	24	188	155.28	95.54
Woodbury	2	118	85.00	90.31	122	576	253.98	191.88	124	694	251.26	174.61
Worth	1	74	65.00	82.00	13	54	200.41	122.51	14	128	190.74	99.00
Wright	9	111	86.67	85.92	27	113	218.29	134.42	36	224	185.38	110.39
Total	420	9,625	$ 88.40	$ 82.10	2,840	13,108	$ 216.96	$ 134.96	3,260	22,733	$ 200.39	$ 112.58

TABLE XXXIV—NUMBER AND AVERAGE MONTHLY SALARY OF SUPERINTENDENTS AND PRINCIPALS—SCHOOL YEAR 1927-1928

Counties	In School Townships and Rural Independent Districts								In City, Town, Village and Consolidated School Districts								In the State as a Whole							
	Number of Superintendents		Salary		Number of Principals		Salary		Number of Superintendents		Salary		Number of Principals		Salary		No. of Superintendents		Salary		Number of Principals		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Adair									6	1	$269.42	$300.00	7	2	$170.40	$153.88	6	1	$269.42	$300.00	7	2	$170.40	$153.88
Adams									5		231.66		2	2	168.05	158.33	5		231.66		2	2	168.05	158.33
Allamakee									6		253.16		1	4	155.55	174.23	6		253.16		1	4	155.55	174.23
Appanoose	1		$166.67						10	1	230.83	200.00	9	5	165.68	132.00	11	1	225.00	200.00	9	5	165.68	132.00
Audubon									4	1	275.00	170.00	2	2	186.67	154.00	4	1	275.00	170.00	2	2	186.67	154.00
Benton									11	1	268.18	180.00	6	11	181.54	137.27	11	1	268.18	180.00	6	11	181.54	137.27
Black Hawk									8		344.66		11	20	235.94	180.22	8		344.66		11	20	235.94	180.22
Boone									9		269.31		3	13	252.43	150.74	9		269.31		3	13	252.43	150.74
Bremer									7		251.35		2	8	180.27	144.58	7		251.35		2	8	180.27	144.58
Buchanan									10		260.22		4	10	167.14	163.61	10		260.22		4	10	167.14	163.61
Buena Vista									15		253.63		5	14	205.55	151.50	15		253.63		5	14	205.55	151.50
Butler	1		200.00			1		$110.00	9		249.38		5	3	154.50	177.67	10		244.44		5	4	154.50	160.75
Calhoun									9	1	279.02	110.00	3	7	190.37	164.61	9	1	279.02	110.00	3	7	190.37	164.64
Carroll									9		244.20		4	7	200.56	145.16	9		244.20		4	7	200.56	145.16
Cass									8		260.37		3	8	175.93	161.39	8		260.37		3	8	175.93	161.39
Cedar									10		257.76		4	6	181.66	147.77	10		257.76		4	6	181.66	147.77
Cerro Gordo	1		222.22		1		$155.55		8		288.81		5	13	201.89	186.15	9		281.42		6	13	194.17	186.15
Cherokee									9		264.94		6	7	154.53	169.76	9		264.94		6	7	154.53	169.76
Chickasaw									6		242.59		2	4	185.00	153.74	6		242.59		2	4	185.00	153.74
Clarke									7		230.41		3	2	179.67	115.00	4		230.41		3	2	179.67	115.00
Clay									19		239.99		3	9	180.18	137.96	12		239.99		3	9	180.18	137.96
Clayton									13		257.21		2	13	177.50	147.97	13		257.21		2	13	177.50	147.97
Clinton									15		262.27		8	16	189.03	156.18	15		262.27		8	16	189.03	156.18
Crawford									9		269.00		4	6	160.42	149.40	9		269.00		4	6	160.42	149.40
Dallas									14	2	249.80	292.77	5	14	172.00	163.56	14	2	249.80	292.77	5	14	172.00	163.56
Davis									2	1	277.78	200.00	3	1	212.67	150.00	2	1	277.78	200.00	3	1	212.67	150.00
Decatur									9	1	215.74	277.77	5	9	143.89	135.68	9	1	215.74	277.77	5	9	143.89	135.68
Delaware						1		100.00	10		237.14		5	8	189.88	143.26	6	1	237.14		5	9	189.88	138.45
Des Moines									6	1	301.36	140.00	5	11	241.24	212.22	10		301.36	140.00	5	11	241.24	212.22
Dickinson									9		259.26		4	8	166.66	139.37	9		259.26		4	8	166.66	139.37
Dubuque									5	1	294.44	160.00	5	10	259.00	206.00	5	1	294.44	160.00	5	10	259.00	206.00
Emmet	2		181.11			1		150.00	6	1	253.89	200.00	3	9	206.11	141.66	8	1	235.69	200.00	3	10	206.11	142.50
Fayette									15		240.12		9	9	180.86	141.11	15		240.12		9	9	180.86	141.11
Floyd									7		299.52		3	9	211.85	156.36	7		299.52		3	9	211.85	156.36

TABLE XXXIV—NUMBER AND AVERAGE MONTHLY SALARY OF SUPERINTENDENTS AND PRINCIPALS—SCHOOL YEAR 1927-1928—Continued

Counties	In School Townships and Rural Independent Districts								In City, Town, Village and Consolidated School Districts								In the State as a Whole							
	Number of Superintendents		Salary		Number of Principals		Salary		Number of Superintendents		Salary		Number of Principals		Salary		No. of Superintendents		Salary		Number of Principals		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Franklin	1		166.66			1		130.00	8		257.63		2	9	183.61	144.10	9		247.53		2	10	183.61	142.69
Fremont	1		200.00		1		145.00		10		256.50		6	3	175.83	161.66	11		251.36		7	3	171.43	161.66
Greene									7		307.82						7		307.82					
Grundy									6		296.29		2	5	194.17	152.55	6		296.29		2	5	194.17	152.55
Guthrie									9		253.44		4	4	187.78	155.00	9		253.44		4	4	187.78	155.00
Hamilton									9		278.42		6	7	171.85	163.41	9		278.42		6	7	171.85	163.41
Hancock									8		257.50		3	4	170.37	158.42	8		257.50		3	4	170.37	158.42
Hardin									12		270.77		5	10	165.55	157.22	12		270.77		5	10	165.55	157.22
Harrison									11		257.17		2	14	177.50	142.04	11		257.17		2	14	177.50	142.04
Henry									9		253.27		9	4	164.62	149.58	9		253.27		9	4	164.62	149.58
Howard									4		255.56		1	4	150.00	150.63	4		255.56		1	4	150.00	150.63
Humboldt					1		133.33		8		260.58		9	4	161.97	157.91	8		260.58		10	4	159.10	157.91
Ida									5		292.89		3	2	174.63	160.00	5		292.89		3	2	174.63	160.00
Iowa									8		245.49		4	6	165.28	157.94	8		245.49		4	6	165.28	157.94
Jackson									8		263.19		3	8	154.67	144.51	8		263.19		3	8	154.67	144.51
Jasper	1		222.22		1		155.00		9		307.41		5	10	189.89	161.88	10		298.89		6	10	184.07	161.88
Jefferson									6		236.57		3	8	203.33	159.31	6		236.57		3	8	203.33	159.31
Johnson		1	160.67	150.00					4	1	306.25	181.50	3	8	281.48	153.96	7	2	246.43		3	8	281.48	153.96
Jones									9		256.79		4	6	151.92	174.54	9		256.79	165.75	4	6	151.92	174.54
Keokuk									14		253.47		8	10	156.53	147.83	14		253.47		8	10	156.53	147.83
Kossuth									13	1	243.33	240.00	5	10	167.33	162.50	13	1	243.33	240.00	5	10	167.33	162.50
Lee									7		314.33		5	11	284.31	172.98	7		314.33		5	11	284.31	172.98
Linn			160.00						13		298.25		8	35	252.21	182.46	14		288.37		8	35	252.21	182.46
Louisa									8		260.39		4	6	165.28	150.52	8		260.39		4	6	165.28	150.52
Lucas	1		200.00			1		130.00	4	1	256.94	195.00	2	7	208.89	123.65	5	1	245.55	195.00	2	8	208.89	124.44
Lyon									8		236.11		6	6	182.59	135.83	8		236.11		6	6	182.59	135.83
Madison									7		230.87		5	4	168.00	135.68	7		230.87		5	4	168.00	135.68
Mahaska									7	1	259.87	183.33	4	9	190.33	184.18	7	1	259.87	183.33	4	9	190.33	184.18
Marion									11		255.01		10	10	183.44	135.63	11		255.01		10	10	183.44	135.63
Marshall									17		264.72		4	20	202.50	156.75	17		264.72		4	20	202.50	156.75
Mills									8		261.82		3	5	168.88	150.80	8		261.82		3	5	168.88	150.80
Mitchell									8	1	255.62	180.00	6	7	138.43	140.16	8	1	255.62	180.00	6	7	138.43	140.16
Monona									9	1	270.37	150.00	5	4	179.00	179.20	9	1	270.37	150.00	5	4	179.00	179.20
Monroe	1		200.00		2		160.00		6		254.35		2	5	227.44	118.00	7		229.44		4	5	195.72	118.00
Montgomery									8		286.80		6	8	194.07	143.13	8		286.80		6	8	194.07	143.13
Muscatine	1		166.67		1		150.00		4	1	279.16	244.44	3	11	242.78	136.81	5	1	255.66	244.44	4	11	219.58	136.81
O'Brien	1		200.00			1		150.00	9		267.82		4	5	188.88	182.61	10		261.04		4	6	188.88	177.17
Osceola									5		275.98		2	5	166.66	147.20	5		275.98		2	5	166.66	147.20
Page									9		269.77		4	12	216.53	148.17	9		269.77		4	12	216.53	148.17
Palo Alto									9		251.54		2	10	170.83	146.21	9		251.54		2	10	170.83	146.21
Plymouth									9		283.95		4	8	188.54	166.73	9		283.95		4	8	188.54	166.73
Pocahontas									10		254.94		3	7	161.85	156.11	10		254.94		3	7	161.85	156.11
Polk									15	1	280.22	120.00	16	42	317.74	213.11	15	1	280.22	120.00	16	42	317.74	213.11
Pottawattamie		1		135.00					11	1	286.79	150.00	4	25	308.15	187.37	11	2	286.79	142.50	4	25	308.15	187.37
Poweshiek									8		260.39		4	8	205.55	152.17	8		260.39		4	8	205.55	152.17
Ringgold									10		221.11		6	5	166.44	147.00	10		221.11		6	5	166.44	147.00
Sac									9		284.89		4	8	194.50	153.13	9		284.89		4	8	194.50	153.13
Scott									2	1	436.11	175.00	14	6	294.02	193.88	2	1	436.11	175.00	14	6	294.12	193.88
Shelby									6	1	240.67	205.55	5	5	187.77	156.86	6	1	240.67	205.55	5	5	187.77	156.86
Sioux									12		260.76		5	5	175.68	161.33	12		260.76		5	5	175.68	161.33
Story									18		272.49		8	15	189.36	158.67	18		272.49		8	15	189.36	158.67
Tama									12		227.96		4	11	170.06	156.49	12		227.96		4	11	170.06	156.49
Taylor									9		254.05		2	7	137.36	169.84	9		254.05		2	7	137.36	169.84
Union									8		266.66		5	7	177.55	146.82	8		266.66		5	7	177.55	146.82
Van Buren									9		238.55		5	4	172.55	151.66	9		238.55		5	4	172.55	151.66
Wapello	1		166.66						6		255.54		5	14	253.38	174.22	7		242.84		5	14	253.38	174.22
Warren									13		223.52		4	12	198.63	134.18	13		223.52		4	12	198.63	134.18
Washington									8		264.99		4	10	162.22	165.19	8		264.99		4	10	162.22	165.19
Wayne									10		234.11		4	8	140.57	153.40	10		234.11		4	8	140.57	153.40
Webster	1		277.77			1		125.00	11	1	259.72	233.33	8	15	188.33	165.78	12	1	261.22	233.33	8	16	188.33	163.23
Winnebago									7		253.80		3	5	170.92	157.44	7		253.80		3	5	170.92	157.44
Winneshiek									8		203.92		2	4	183.34	147.08	8		203.92		2	4	183.34	147.08
Woodbury									18	1	289.99	316.66	25	22	264.12	215.16	18	1	289.99	316.66	25	22	264.12	215.16
Worth									7		232.19		3	3	165.67	150.00	7		232.19		3	3	165.67	150.00
Wright									8		291.00		6	3	197.50	160.00	8		291.00		6	3	197.50	160.00
Total	18	2	$189.51	$142.50	7	7	$151.27	$127.86	873	25	$261.52	$203.92	476	855	$198.83	$162.42	891	27	$260.06	$199.37	483	862	$198.14	$162.14

TABLE XXXV—NUMBER AND AVERAGE MONTHLY SALARY OF TEACHERS IN SCHOOL TOWNSHIPS AND RURAL INDEPENDENT DISTRICTS, EXCLUSIVE OF SUPERINTENDENTS AND PRINCIPALS, FOR THE SCHOOL YEAR 1927-1928, DEVOTING—

Counties	Full Time to High School				Full Time to Grades				Full Time Divided Between High School and Grades				Part Time to High School Only				Part Time to Grades Only				Part Time Divided Between High School and Grades			
	Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Adair					1	118	$ 85.00	$ 77.41																
Adams					1	82	75.00	75.21																
Allamakee					2	120	72.50	73.88																
Appanoose		1		$125.00	11	103	76.82	75.33																
Audubon					2	95	77.00	82.09																
Benton					4	131	102.50	79.25																
Black Hawk	1		$200.00			84		85.54																
Boone					1	101	80.00	80.26																
Bremer					4	85	76.25	77.21																
Buchanan					5	100	80.00	76.23																
Buena Vista						33		82.67																
Butler		1		100.00	7	102	77.50	78.12																
Calhoun					2	94	92.50	92.13																
Carroll					2	89	67.38	79.63																
Cass					3	128	78.33	74.48																
Cedar					4	83	88.75	90.93																
Cerro Gordo	2	1	155.55	130.00		110		88.41																
Cherokee					1	86	75.00	84.16																
Chickasaw					3	90	70.00	76.77																
Clarke					8	88	71.25	71.18																
Clay						78		84.53																
Clayton					22	123	80.80	79.34																
Clinton					1	110	70.00	81.54									1		$ 35.00					
Crawford					1	161	95.00	87.88																
Dallas					4	85	83.75	84.50																
Davis					14	75	74.28	71.79																
Decatur					14	89	76.28	74.39																
Delaware					2	86	77.50	79.55																
Des Moines					3	37	87.33	82.27																
Dickinson						33		84.35																
Dubuque						116		74.91																
Emmet		3		120.00		61		89.50		1		$105.00												
Fayette					5	119	78.00	76.96																
Floyd					1	80	80.00	80.47																
Franklin		1		115.00	3	101	88.67	83.37													1		$ 72.00	
Fremont		1		140.00	3	71	96.67	90.56																
Greene					2	81	92.50	87.97																
Grundy					9	76	77.71	81.92																
Guthrie					3	123	83.33	81.81																
Hamilton					9	105	78.33	82.16																
Hancock						108		80.24																
Hardin						99		83.25																
Harrison					3	110	73.58	80.34																
Henry					3	64	86.67	77.92																
Howard					2	99	83.33	81.60																
Humboldt						74		88.04																
Ida					2	84	84.72	91.23																
Iowa					16	110	75.13	78.55																
Jackson					4	125	78.75	74.37																
Jasper		2		142.50	8	154	90.39	92.97																
Jefferson					4	82	87.50	77.94																
Johnson		4		131.25	11	140	83.41	79.86						1		$ 70.00								
Jones					5	95	74.40	76.90																
Keokuk					8	86	71.67	74.55																
Kossuth					1	167	94.44	79.75																
Lee					2	68	90.00	83.96																
Linn	1		150.00		2	159	75.00	80.62																
Louisa					3	35	83.33	80.76																
Lucas		1		120.00	5	89	78.00	75.62																
Lyon					8	119	85.00	87.42																
Madison						100		79.58																
Mahaska					16	97	85.00	83.85																
Marion					2	92	77.50	77.79																
Marshall					2	45	87.50	84.18																
Mills					3	72	84.44	84.67																
Mitchell					2	61	90.00	83.30																
Monona					2	89	80.50	84.65													1	2	100.00	$100.00
Monroe		1		125.00	4	104	77.50	75.45		2		$100.00												
Montgomery					1	62	80.00	81.88																
Muscatine		1		125.00	4	83	98.19	88.80																
O'Brien		1		150.00	2	98	106.67	88.85																
Osceola					3	76	83.33	84.02																
Page						97		83.78																
Palo Alto					3	88	93.67	85.75																
Plymouth	1		125.00		2	144	94.17	87.50																
Pocahontas					1	95	60.00	79.16																
Polk					2	93	130.00	100.44									1		20.00					
Pottawattamie					2	212	95.00	89.5																
Poweshiek					5	124	85.00	83.81																
Ringgold					5	91	71.87	73.75																
Sac					1	98	76.00	84.84																
Scott					4	95	90.58	93.06																
Shelby					4	105	78.75	80.32																

TABLE XXXV—NUMBER AND AVERAGE MONTHLY SALARY OF TEACHERS IN SCHOOL TOWNSHIPS AND RURAL INDEPENDENT DISTRICTS, EXCLUSIVE OF SUPERINTENDENTS AND PRINCIPALS, FOR THE SCHOOL YEAR 1927-1928, DEVOTING—Continued

Counties	Full Time to High School				Full Time to Grades				Full Time Divided Between High School and Grades				Part Time to High School Only				Part Time to Grades Only				Part Time Divided Between High School and Grades			
	Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Sioux					4	146	$4.63	$4.72																
Story					2	48	92.50	87.17																
Tama					8	128	85.31	83.14																
Taylor					4	103	77.25	77.34																
Union						80		74.74																
Van Buren					9	78	79.17	74.77																
Wapello		1		125.00	4	93	91.87	81.50																
Warren					4	73	84.38	75.42																
Washington					3	98	88.94	80.80																
Wayne					6	83	75.00	73.04																
Webster	1		140.00		3	120	95.00	86.31													1		13.59	
Winnebago					3	77	76.66	81.93																
Winneshiek					7	124	77.95	80.30																
Woodbury					2	118	85.00	90.51																
Worth					1	74	65.00	82.00																
Wright					9	111	86.67	85.93																
Total	6	19	$155.52	$128.68	386	9,589	$ 81.61	$ 81.93		3		$101.67		1		$ 70.00		2		$ 27.50	3	2	$ 61.86	$100.00

TABLE XXXVI—NUMBER AND AVERAGE MONTHLY SALARY OF TEACHERS IN CITY, TOWN, VILLAGE, AND CONSOLIDATED DISTRICTS EXCLUSIVE OF SUPERINTENDENTS AND PRINCIPALS, FOR THE SCHOOL YEAR 1927-1928, DEVOTING—

Counties	Full Time to High School				Full Time to Grades				Full Time Divided Between High School and Grades				Part Time to High School Only				Part Time to Grades Only				Part Time Divided Between High School and Grades			
	Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Adair	2	17	$185.55	$147.99		38		$110.83	1	5	$155.00	$134.20									1		$ 80.00	
Adams	4	11	168.75	142.62	1	36	$150.00	101.26		7		140.78									2	2	15.50	$ 27.00
Allamakee	6	11	177.49	145.00		34		107.94	1	5	166.66	144.00												
Appanoose	11	30	176.56	146.57	5	102	100.00	100.89	2	7	141.39	150.77												
Audubon	7	10	172.94	154.83		33		110.56		6		140.38												
Benton	11	24	188.73	144.74		77		111.12	3	11	179.44	140.38												
Black Hawk	26	69	207.10	167.66	4	230	183.13	138.52	6	15	210.12	151.63	3		$132.77			6		$ 65.83	3		40.00	
Boone	14	46	183.66	145.41		91		116.11	3	11	167.77	132.45	1	1	172.00	$ 75.00								
Bremer	6	15	156.76	155.06	1	40	125.00	110.60	2	11	211.11	132.98									2		81.66	
Buchanan	9	23	187.83	143.05	2	58	106.25	111.78	4	9	199.99	141.97									1		60.00	
Buena Vista	2	23	155.00	149.84		99		115.20	8	23	184.86	139.61						1		57.50				
Butler	4	20	160.63	135.55		58		109.18	1	15	100.00	134.55									2		50.00	
Calhoun	8	19	166.44	149.19		58		115.50	2	17	162.50	130.41										1		50.00
Carroll	4	18	170.56	153.79		54		112.06	4	14	208.75	139.29												
Cass	9	30	173.21	154.79	2	60	112.50	109.88	1	6	233.33	136.30	1		25.00									
Cedar	5	16	184.44	142.98	2	57	120.00	111.97	2	10	180.00	137.33						1		60.00		2		68.75
Cerro Gordo	16	49	227.00	160.00	3	150	191.67	142.53	1	2	200.00	166.66		1		20.00						1		140.00
Cherokee	6	21	183.33	146.77		53		122.03	3	9	199.63	155.18												
Chickasaw	6	16	172.22	147.91	1	37	100.00	105.19	1	3	100.00	138.33	1		40.00									
Clarke	3	12	166.66	144.03	1	16	80.00	104.43	1	4	194.44	135.00												
Clay	9	22	174.68	141.91	1	67	166.66	112.26	1	4	200.00	131.94		2		87.50								
Clayton	7	23	183.26	139.73	2	56	105.00	109.66	4	11	148.75	135.17		1		50.00					1	2	40.00	137.50
Clinton	18	45	180.20	160.23	3	158	144.03	120.70	4	15	172.27	140.69						2		75.00	1	2	60.00	76.50
Crawford	5	14	202.22	147.37		57		114.71	4	16	203.00	136.63												
Dallas	10	28	184.11	151.56	1	116	120.00	122.46	6	19	172.03	141.44	3	2	55.00	100.00	1	2	$155.55	142.50	3	5	90.66	98.50
Davis	4	5	173.75	138.00	3	28	85.00	92.21		4		118.00									1		133.33	
Decatur	9	17	164.66	134.53	2	51	117.50	97.55	1	6	100.00	129.35										2		75.83
Delaware	4	18	177.22	147.12	1	59	111.11	104.15	4	7	160.28	130.00		2		82.50						1		55.00
Des Moines	17	37	214.30	159.48	4	156	131.98	128.35	2	9	209.94	136.21						1		58.00		1		
Dickinson	4	12	172.63	139.79	2	53	112.50	106.46	4	10	163.61	139.50												
Dubuque	14	35	275.19	178.24		113		142.80	11	29	199.54	189.88										1		75.00
Emmet	3	10	162.41	148.24		52		116.59	2	7	171.09	140.04									6		98.05	
Fayette	15	38	165.64	149.04		95		110.62	5	20	172.77	141.19		1		100.00						3		70.00
Floyd	7	23	183.97	157.77		61		123.80	3	9	255.55	143.14		1		50.00		1		50.00				

TABLE XXXVI—NUMBER AND AVERAGE MONTHLY SALARY OF TEACHERS IN CITY, TOWN, VILLAGE, AND CONSOLIDATED DISTRICTS EXCLUSIVE OF SUPERINTENDENTS AND PRINCIPALS, FOR THE SCHOOL YEAR 1927-1928, DEVOTING—Continued

Counties	Full Time to High School				Full Time to Grades				Full Time Divided Between High School and Grades				Part Time to High School Only				Part Time to Grades Only				Part Time Divided Between High School and Grades			
	Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Franklin	1	19	172.22	147.07	2	44	112.50	112.53	2	7	236.48	135.36												
Fremont	6	23	160.37	142.94	3	58	123.33	111.99	1	7	140.00	138.22		1		40.00					1	1	50.00	140.00
Greene	11	27	170.60	147.42		57		114.99	5	10	249.28	142.49										2		80.00
Grundy	3	15	165.37	150.60		48		113.94	5	9	173.55	144.48						1		48.00				
Guthrie	5	26	184.11	144.04	2	55	112.50	111.31	1	7	277.77	134.28									1		71.66	
Hamilton	5	23	160.89	154.45	1	67	125.00	110.21	3	14	195.18	143.15												
Hancock	5	16	181.02	144.60	1	44	125.00	107.96	4	11	163.28	130.91												
Hardin	11	35	168.00	146.74	1	86	125.00	114.16	2	14	182.50	132.14												
Harrison	8	31	163.89	145.27	1	77	125.00	107.51	4	15	187.08	129.18						1		40.00				
Henry	7	22	169.76	138.99	1	62	100.00	101.46	2	8	172.22	135.49		2		75.00					1		37.50	
Howard	6	11	181.18	152.76		27		117.46		3		130.80												
Humboldt	5	12	175.99	141.34		59		104.72	2	8	192.78	142.22		1		40.00						1		72.00
Ida	2	11	166.66	159.49		35		120.40	5	10	187.33	142.75										1		60.00
Iowa	3	25	172.33	143.08		47		104.86	2	5	205.56	138.40												
Jackson	4	20	208.47	150.88		41		109.20	2	5	167.50	138.58												
Jasper	12	27	196.15	150.94	2	104	186.11	121.67	4	27	277.77	155.45		1		101.41		1		50.00	2		265.05	
Jefferson	8	21	189.79	154.95	2	55	100.00	111.66	3	4	200.00	151.25	3		70.37									
Johnson	7	39	211.51	160.85	3	57	188.88	128.94	3	5	202.22	174.44	1	1	16.66	62.22		1		31.11		5		33.34
Jones	3	18	184.99	151.96	1	60	115.00	115.91	3	12	185.18	136.25		1		70.00		1		20.00				
Keokuk	10	29	185.35	140.07	3	66	104.44	102.42	2	11	131.67	140.86									2	1	52.00	50.00
Kossuth	7	23	173.09	149.55		72		108.38	2	14	157.50	118.43		1		40.00						3		117.33
Lee	15	28	214.49	164.94	7	130	154.70	128.61	5	13	192.26	169.33	2	1	66.39	55.00		1		80.00				
Linn	25	117	192.52	167.68	14	317	171.16	138.76	7	23	193.78	171.04		1		125.00					1	2	80.00	82.50
Louisa	5	15	162.26	140.39		58		98.57	3	11	149.53	136.18												
Lucas	4	22	201.10	142.02		43		102.92	2	3	161.11	136.67												
Lyon	3	12	205.53	145.21	1	38	140.00	113.62	1	7	160.00	148.57										1		90.00
Madison	9	20	159.82	144.04	3	44	103.33	109.10		6		146.25									1		60.00	
Mahaska	11	29	185.13	160.77	1	81	120.00	120.43	2	9	242.10	155.47									1	2	30.00	52.50
Marion	4	28	149.29	143.68	5	94	116.00	103.29	5	12	174.44	138.10						1		50.00		5		87.00
Marshall	14	40	187.47	151.51	3	147	140.37	119.87	2	13	130.00	129.23						1		60.00		2		135.00
Mills	1	15	166.66	147.24	3	43	113.33	106.80	3	7	188.88	142.22												
Mitchell	3	19	230.00	145.06		55		108.60	1	6	195.55	137.50		1		45.00						4		47.50
Monona	4	22	219.44	148.84	1	66	100.00	111.67	4	13	227.78	145.00												
Monroe	3	19	188.88	147.10		54		96.90	2	3	141.11	128.33						1		50.00				
Montgomery	4	28	190.28	152.89		74		107.15	3	6	240.74	139.44						1		50.00	1		122.22	
Muscatine	12	29	169.17	143.97		101		112.66	1	9	198.89	128.33		1		100.00					1		180.00	
O'Brien	8	21	177.95	152.58		72		119.11	3	7	164.07	150.71									3	1	118.33	110.00
Osceola	6	6	183.52	135.74		28		114.25		2		137.50												
Page	15	29	165.94	154.61	1	82	144.00	115.76	2	7	169.44	139.29												
Palo Alto	5	29	175.00	141.27		47		111.82	4	7	165.14	137.50										2		55.00
Plymouth	10	18	173.22	154.18	3	60	111.67	118.94	1	7	177.77	144.36										1		88.80
Pocahontas	2	21	175.00	141.60		53		110.78	1	9	200.00	131.69									4	2	75.00	55.00
Polk	101	280	218.63	201.90	5	634	161.60	167.92	1	16	233.33	128.64	2		40.00							2		80.00
Pottawattamie	29	72	209.27	161.12	3	246	250.17	130.83	2	16	205.00	148.50												
Poweshiek	6	28	170.92	146.34	2	58	138.33	117.46	3	11	200.00	135.10												
Ringgold	3	18	166.67	138.61	1	40	85.00	96.94		6		136.17										1		60.00
Sac	8	23	181.50	145.35	1	60	135.00	112.37	1	12	210.00	160.33						1		75.00		1		40.00
Scott	26	31	249.12	189.55	20	276	234.83	127.66	4	16	225.32	211.70						1	50.00			1		55.00
Shelby	5	12	195.00	150.37	2	41	112.50	114.13	3	8	171.84	148.39									1		64.00	
Sioux	8	31	180.27	148.94	5	71	129.89	115.23	2	4	138.33	141.67									1	2	150.00	60.00
Story	19	37	174.64	145.22	1	148	125.00	114.45	8	31	170.53	147.62	3	1	163.52	65.00					2	1	74.00	75.00
Tama	9	26	170.32	147.51	1	68	120.00	119.68		11		134.65						1		60.00				
Taylor	10	24	178.11	149.89	3	37	113.33	107.78	2	8	176.39	142.46						1		50.00		2		50.00
Union	8	20	155.34	147.01		64		109.99	2	2	233.33	109.90		2		77.50								
Van Buren	7	20	162.06	153.81	1	42	85.00	96.82	1	3	60.00	123.33												
Wapello	17	47	193.39	157.65	2	151	194.73	129.99	2	6	198.53	137.66		1		35.00						3		63.33
Warren	4	21	174.44	135.14	2	50	120.56	99.81	5	11	140.22	139.37												
Washington	10	28	192.11	147.01	5	56	123.66	100.34		7		137.64	1	1	88.88	75.00		2		35.00				
Wayne	10	19	157.66	138.19	1	57	90.00	97.02		6		117.36						1		40.00	1	1	10.00	10.00
Webster	12	37	194.09	156.28	2	154	103.20	124.73	2	8	188.48	135.83												
Winnebago	3	16	203.33	145.97	2	35	117.50	116.26	4	13	212.50	146.44												
Winneshiek	5	13	191.34	151.92	1	41	100.00	119.15	1	6	255.55	137.50						1		25.00	2	1	42.50	50.00
Woodbury	50	77	218.06	185.90	5	379	176.90	159.03	22	91	198.31	183.23												
Worth	2	13	165.00	144.77		35		111.31		3		138.33						2		65.00				
Wright	7	33	179.17	151.70	1	63	200.00	120.27	5	12	187.40	147.47												
Total	936	2,756	$192.83	$157.82	172	8,218	$148.95	$124.35	276	1,053	$188.62	$147.06	21	29	$ 86.68	$ 72.19	2	33	$102.78	$ 60.14	49	73	$ 82.15	$ 72.99

TABLE XXXVII—NUMBER AND AVERAGE MONTHLY SALARY OF TEACHERS IN ENTIRE STATE, EXCLUSIVE OF SUPERINTENDENTS AND PRINCIPALS, FOR THE SCHOOL YEAR 1927-1928, DEVOTING—

Counties	Full Time to High School				Full Time to Grades				Full Time to High School and Grades				Part Time to High School Only				Part Time to Grades Only				Part Time to High School and Grades			
	Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Adair	3	17	$185.55	$147.99	1	156	$ 85.00	$ 85.55	1	5	$155.00	$134.20									1		$ 80.00	
Adams	4	11	168.75	142.62	2	108	112.50	81.96		7		140.78									2	2	15.50	$ 27.00
Allamakee	6	11	177.49	145.00	2	154	72.50	81.41	1	5	166.66	144.00												
Appanoose	11	31	176.56	145.87	16	205	84.06	88.05	2	7	141.39	150.77												
Audubon	7	10	172.94	154.83	2	128	77.00	89.43		6		140.38												
Benton	11	24	188.73	144.74	4	208	102.50	91.08	3	11	179.44	140.38												
Black Hawk	27	69	206.84	167.66	4	314	183.13	124.37	6	15	210.12	151.63	3		$132.77			6		$ 65.83	3		40.00	
Boone	14	46	183.66	145.41	1	192	80.00	97.31	3	11	167.77	132.45	1	1	172.00	$ 73.00								
Bremer	6	15	156.76	155.05	5	125	86.00	88.57	2	11	211.11	132.98									2		81.66	
Buchanan	9	23	187.83	143.06	7	158	87.50	89.28	4	9	199.99	141.97									1		60.00	
Buena Vista	2	23	155.00	149.84		132		107.07	8	23	184.86	139.61						1		57.50				
Butler	4	21	197.13	133.86	7	160	77.50	89.38	1	15	100.00	134.55									2		50.00	
Calhoun	8	19	166.44	149.19	2	152	92.50	101.05	2	17	162.50	130.41										1		50.00
Carroll	4	18	170.56	153.79	2	143	67.38	91.87	4	14	208.75	139.29												
Cass	9	30	173.21	154.79	5	188	92.00	85.78	1	6	233.33	136.30	1		25.00									
Cedar	5	16	184.44	142.98	6	140	98.33	99.50	2	10	180.00	137.33						1		60.00		2		68.75
Cerro Gordo	18	50	219.07	159.40	3	260	191.67	119.63	1	2	200.00	166.66		1		20.00						1		140.00
Cherokee	6	21	183.33	146.77	1	141	75.00	18.93	3	9	199.63	155.18												
Chickasaw	6	16	172.22	147.91	4	127	77.50	85.05	1	3	100.00	138.33	1		40.00									
Clarke	3	12	166.66	144.03	9	104	72.22	76.50	1	4	194.44	135.00												
Clay	9	22	174.68	141.91	1	145	166.66	97.59	1	4	200.00	131.94		2		87.50								
Clayton	7	23	183.26	139.73	24	189	82.82	88.32	4	11	148.75	135.17		1		50.00					1	2	40.00	137.50
Clinton	18	45	180.20	160.23	4	268	125.53	104.63	4	15	172.27	140.09						3		61.67	1	2	60.00	76.50
Crawford	5	14	202.22	147.37	1	218	95.00	94.80	4	16	203.00	136.63												
Dallas	10	28	184.11	151.56	5	201	91.00	100.61	6	19	172.03	141.44	3	3	55.00	100.00	1	2	155.55	142.50	3	5	90.66	98.50
Davis	4	5	175.75	138.00	17	103	76.18	77.34		4		118.00												
Decatur	9	17	164.66	134.53	16	140	81.43	82.83	1	6	190.00	129.35									1		133.33	
Delaware	4	18	177.22	147.12	3	145	88.70	89.56	4	7	160.28	130.00		2		87.50						2		75.83
Des Moines	17	37	214.36	159.48	7	193	112.84	119.50	2	9	209.94	136.21						1		58.00		1		55.00
Dickinson	4	12	172.63	129.79	2	86	112.50	97.98	4	10	133.61	129.50												
Dubuque	14	25	275.19	178.24		229		108.41	11	29	199.54	189.88												
Emmet	3	13	162.41	143.26		113		101.93	2	8	171.09	135.66										1		75.00
Fayette	13	38	165.64	149.04	5	208	78.00	92.61	5	20	172.77	141.19		1		100.00					6		98.05	
Floyd		29	185.97	157.77	1	141	80.00	99.22	3	9	235.55	145.14		1		50.00		1		50.00		3		70.00
Franklin		26	177.37	145.47	5	145	98.39	93.72	2	7	236.48	135.36												
Fremont	6	34	166.37	142.82	6	129	110.00	100.19	1	7	140.00	138.22		1		40.00					2	1	61.00	140.00
Greene	11	27	170.60	147.42	3	138	92.50	99.13	5	10	240.28	142.49						1		48.00		2		90.00
Grundy	3	15	165.37	150.60	9	124	77.71	94.31	5	9	173.55	144.44									1		7.00	
Guthrie	5	26	184.11	144.04	5	188	95.00	90.44	1	7	277.77	134.28												
Hamilton	5	22	166.89	154.45	10	172	83.00	93.08	3	14	195.18	143.15												
Hancock	5	16	181.02	144.60	1	152	125.00	88.26	4	11	163.28	130.91						1		40.00				
Hardin	11	35	168.00	146.74	1	185	125.00	97.62	2	14	182.50	132.14									1		37.50	
Harrison	8	31	163.89	145.27	4	187	86.43	91.53	4	15	187.08	129.18												
Henry	7	22	160.76	138.99	4	126	90.00	89.51	2	8	172.22	135.49		2		75.00						1		72.00
Howard	6	11	181.18	152.76	3	126	83.33	89.29		3		130.83		1		40.00						1		60.00
Humboldt	5	12	175.90	141.34		123		95.44	2	8	192.78	142.22												
Ida	2	11	166.66	159.49	2	119	84.72	99.81	5	10	187.33	142.75												
Iowa	3	25	172.33	143.08	16	157	73.13	86.43	2	5	205.56	138.40												
Jackson	4	20	208.47	150.88	4	166	78.75	82.97	2	5	167.50	138.58						1		50.00	2		265.00	
Jasper	12	29	196.15	150.36	10	258	109.69	104.54	4	27	277.77	155.45		1		101.41								
Jefferson	8	21	189.79	154.95	6	137	91.67	91.48	3	4	200.00	151.25	3		70.37			1		31.11		5		33.33
Johnson	7	34	211.51	157.37	14	197	106.01	88.92	3	5	202.22	174.44	1	2	16.66	66.11		1		20.00				
Jones	3	18	184.99	151.96	6	155	81.17	92.00	3	12	185.18	136.25		1		70.00					2	1	52.00	50.00
Keokuk	10	29	185.25	140.07	11	152	80.61	86.66	2	11	131.67	140.86										3		117.33
Kossuth	7	22	175.09	149.55	1	239	94.44	88.37	2	14	157.50	118.43		1		40.00								
Lee	15	28	214.49	164.94	9	198	140.32	112.29	5	13	192.26	169.33	2	1	66.39	55.00		1		80.00				
Linn	26	117	190.88	167.68	16	476	159.14	119.34	7	23	193.78	171.04		1		125.00					1	2	80.00	82.50
Louisa	5	13	162.26	140.39	3	93	83.33	91.87	3	11	149.53	136.18												
Lucas	4	23	201.10	141.06	5	132	78.00	84.31	2	3	161.11	136.67										1		90.00
Lyon	3	13	205.55	145.21	9	157	91.11	93.76	1	7	160.00	148.57									1		60.00	
Madison	9	20	159.82	144.04	3	144	103.33	88.60		6		146.25									1	2	30.00	52.50
Mahaska	11	29	185.13	160.77	17	178	87.06	100.49	2	9	242.10	155.47						1		50.00		5		87.00
Marion	4	28	149.29	143.68	7	186	105.00	90.63	5	12	174.44	138.10						1		60.00		2		135.00
Marshall	14	40	187.47	151.51	5	192	119.22	111.50	2	13	130.00	129.23												
Mills	1	15	166.66	147.24	6	115	98.88	92.98	3	7	188.88	142.22										4		47.50
Mitchell	3	19	230.00	145.00	2	116	90.00	95.00	1	6	195.55	137.50		1		45.00								
Monona	4	22	219.44	148.84	3	155	87.00	96.15	4	13	227.78	143.03						1		50.00	1	2	100.00	100.00
Monroe	3	20	188.88	146.00	4	158	77.50	82.58	2	5	141.11	123.00						1		50.00	1		122.22	
Montgomery	4	28	190.28	152.89	1	136	80.00	95.63	3	6	240.74	129.44									1		180.00	
Muscatine	12	30	169.17	143.23	4	184	98.19	101.00	1	9	198.89	128.33		1		100.00					3	3	118.33	110.00
O'Brien	8	22	177.95	152.58	3	170	106.67	101.60	3	7	164.07	150.71												
Osceola	6	6	183.32	155.74	3	104	83.33	92.16		2		137.50												
Page	15	29	195.94	154.61	1	179	144.00	98.43	2	7	169.44	139.29										2		55.00
Palo Alto	5	20	175.00	141.27	3	135	93.67	94.81	4	7	165.14	137.50										1		88.89
Plymouth	11	18	170.65	154.13	5	204	104.67	96.61	1	9	177.77	144.36									4	2	75.00	55.00
Pocahontas	2	21	175.00	141.60	1	148	60.00	90.48	1	9	200.00	131.69										2		80.00
Polk	101	280	218.62	201.90	7	727	152.57	159.29	1	16	233.33	128.64	2		40.00			1		20.00				
Pottawattamie	29	72	209.27	161.12	5	459	188.10	111.67	2	16	205.00	148.50												
Poweshiek	6	28	179.92	146.34	7	183	98.81	94.53	3	11	200.00	135.10										1		60.00
Ringgold	3	18	166.67	138.61	6	137	74.06	80.83		6		136.17										1		40.00
Sac	8	23	181.50	145.33	2	158	105.50	95.22	1	12	210.00	160.33						1	1	50.00	75.00	1		55.00
Scott	26	31	249.12	189.55	24	371	210.79	118.80	4	10	225.32	211.76											64.00	
Shelby	5	12	195.00	150.57	6	146	90.00	89.96	3	8	171.84	148.39									1	2	150.00	60.00
Sioux	8	31	180.27	148.94	9	217	109.77	94.70	2	4	138.33	141.67												
Story	19	37	174.64	145.22	3	196	105.33	107.77	8	31	170.53	147.62	3	1	165.52	65.00								

TABLE XXXVII—NUMBER AND AVERAGE MONTHLY SALARY OF TEACHERS IN ENTIRE STATE, EXCLUSIVE OF SUPERINTENDENTS AND PRINCIPALS, FOR THE SCHOOL YEAR 1927-1938, DEVOTING—Continued

Counties	Full Time to High School				Full Time to Grades				Full Time to High School and Grades				Part Time to High School Only				Part Time to Grades Only				Part Time to High School and Grades			
	Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary		Number		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Tama	9	36	170.32	147.51	9	196	89.16	92.68		11		134.65						1		60.00	2	1	74.00	75.00
Taylor	10	24	178.11	149.89	7	140	92.71	85.39	2	8	176.39	142.46						1		50.00		2		50.00
Union	8	20	154.34	147.01		144		90.41	2	2	233.33	109.99		2		77.50								
Van Buren	7	20	162.06	153.81	10	120	79.75	82.48	1	3	60.00	123.33												
Wapello	17	48	192.39	156.97	6	244	126.16	111.51	2	6	198.55	137.66		1		35.00								
Warren	4	21	174.44	135.14	6	132	96.44	86.33	5	11	140.22	139.37										3		
Washington	10	28	192.11	147.01	8	154	110.64	90.09		7		137.64	1	1	88.88	75.00		2		35.00				
Wayne	10	19	157.66	138.19	7	140	77.14	82.80		6		117.36						1		40.00				
Webster	13	37	189.92	156.28	5	274	134.28	107.91	2	8	188.48	135.83									2	1	11.80	10.00
Winnebago	3	16	203.33	145.97	5	112	93.00	92.66	4	13	212.50	146.44												
Winneshiek	5	13	191.51	151.92	8	165	80.70	89.95	1	6	255.55	137.50												
Woodbury	50	77	218.96	185.90	7	497	150.65	143.40	22	91	198.31	183.23						1		25.00	2	1	42.50	50.00
Worth	3	13	165.00	144.77	1	109	65.00	91.41		3		138.33												
Wright	7	33	179.17	152.87	10	174	98.00	98.36	5	12	187.40	147.47						2		65.00				
Totals	942	2,775	$192.59	$157.41	558	17,807	$102.36	$101.50	276	1,056	$188.62	$146.93	21	30	$ 86.68	$ 72.12	2	35	$102.78	$ 58.27	52	75	$ 80.98	$ 73.71

TABLE XXXVIII—SALARY STATISTICS—SCHOOL YEAR 1927-1928

Number of Teachers and Average Monthly Salary in Cities and Towns with Population of 1,000 or More, Grouped as Follows: Towns 1,000 to 1,499, Cities and Towns 1,500 to 2,499, Cities 2,500 to 4,999, Cities 5,000 to 14,999, Cities of First Class 15,000 and Above.

	Entire Staff, Including Superintendents and Principals				Superintendent Only				Principal Only			
	Number		Salary		Number		Salary		Number		Salary	
	M.	W.	Men	Women	M.	W.	Men	Women	M.	W.	Men	Women
Towns 1000-1499												
Ackley	3	14	$ 205.55	$ 131.19	1		$ 288.89			1		$ 166.66
Afton	2	10	241.66	118.07	1		311.11		1		$ 172.22	
Akron	2	14	234.72	126.42	1		300.00			1		155.55
Alta	3	20	255.55	128.75	1		333.33		1		211.11	
Alton	2	8	220.28	124.28	1		256.56		1		185.00	
Anita	3	13	229.81	125.38	1		333.33		1		211.11	
Brooklyn	4	13	209.58	128.84	1		300.00		1		205.55	
Calmar	3	6	220.18	129.62	1		255.55		1		200.00	
Cascade	1	5	260.00	97.00	1		260.00					
Cincinnati	2	12	205.00	114.44	1		250.00		1		160.00	
Clarksville	3	10	171.00	116.00	1		300.00		1		175.00	
Coon Rapids	3	15	213.52	123.33	1		300.00		1		155.00	
Correctionville	4	13	216.47	133.75	1		288.88		1		172.22	
Dows	3	13	205.37	130.75	1		286.11		1		185.00	
Dysart	3	18	197.79	123.13	1		266.67		1	1	155.00	166.67
Elkader	3	11	216.66	137.27	1		283.33			2		145.00
Farmington	3	10	202.33	118.52	1		225.00			1		166.66
Fayette	4	13	180.55	115.77	1		277.77		1	1	177.77	120.00
Fonda	2	10	227.77	134.55	1		266.66		1		188.88	
Garner	4	13	224.86	131.58	1		300.00		1		200.00	
Grand Junction	2	15	287.77	119.00	1		322.22			1		200.00
Greene	2	15	249.88	140.66	1		288.88			1		200.00
Griswold	4	14	159.02	127.66	1		277.77		1			194.44
Hartley	4	13	163.19	131.15	1		233.33			1		170.00
Holstein	2	15	245.00	133.66	1		320.00			1		150.00
Humeston	2	12	178.61	104.58	1		222.22					
Keota	3	10	225.00	128.11	1		225.00		1		200.00	
Kingsley	3	13	217.22	124.52	1		300.00			1		188.88
La Porte City	3	13	186.55	128.16	1		246.66		1		177.77	
Lansing	2	10	202.77	120.11	1		255.55			1		161.11
Lehigh	2	9	202.22	127.77	1		244.44			1		160.00
Lenox	3	14	217.00	121.11	1		311.11					200.00
Logan	4	16	211.11	128.09	1		285.00		1		200.00	

TABLE XXXVIII—SALARY STATISTICS—SCHOOL YEAR 1927-1928—Continued

	Entire Staff, Including Superintendents and Principals				Superintendent Only				Principal Only			
	Number		Salary		Number		Salary		Number		Salary	
	M.	W.	Men	Women	M.	W.	Men	Women	M.	W.	Men	Women
McGregor	2	12	241.66	124.58	1		283.33		1		200.00	
Malvern	2	14	208.33	129.96	1		250.00			2		148.89
Manilla	4	12	209.71	127.08	1		316.66			1		160.00
Manly	3	14	205.92	125.40	1		277.77		1		202.00	
Manson	4	13	186.11	132.39	1		333.33		1		188.88	
Mapleton	4	18	258.35	151.23	1		344.44			2		180.10
Marcus	3	9	199.99	132.28	1		277.77		1		172.22	
Milford	4	11	189.72	119.09	1		300.00		1		177.77	
Monona	3	10	246.29	135.86	1		294.44			1		211.11
Montezuma	3	13	206.84	134.37	1		288.88			2		151.00
Mount Vernon	3	14	229.37	130.39	1		277.77		1	1	200.00	125.00
Nashua	2	15	238.89	143.48	1		261.11			1		216.67
New London	4	14	200.97	107.85	1		311.11		2		157.00	
New Sharon	2	15	221.50	131.24	1		265.00			1		188.67
Nora Springs	2	12	209.44	116.67	1		288.88			1		140.00
Northwood	2	17	261.11	138.92	1		322.22			1		200.00
Oakland	2	15	245.00	130.15	1		300.00			1		177.77
Odeboldt	3	8	226.00	129.00	1		300.00			2		183.00
Parkersburg	2	12	218.88	132.90	1		277.77		1		160.00	
Pocahontas	2	13	245.56	122.88	1		311.11			1		155.00
Postville	3	12	246.85	130.83	1		311.11			1		175.00
Reinbeck	3	20	244.44	136.50	1		322.22			2		156.11
Remsen	2	8	215.50	126.25	1		266.66			1		155.55
Rock Valley	3	10	199.25	130.00	1		277.77			1		160.00
Sanborn	4	13	202.50	132.90	1		288.88		1		211.11	
Sheffield	3	9	212.00	128.33	1		288.88		1		222.22	
Sidney	2	14	257.77	130.00	1		333.33			1		182.22
Story City	4	12	200.00	122.70	1		300.00			1		175.00
Strawberry Point	3	13	226.31	134.00	1		300.00			2		152.63
Tabor	7	11	186.90	124.55	1		361.11		1		196.11	
Traer	4	18	187.49	141.14	1		216.66		1	2	172.22	175.00
Wapello	2	21	238.89	124.66	1		300.00			1		177.00
Williamsburg	3	15	238.89	130.67	1		322.22		1		183.33	
Wilton	3	10	179.44	132.94		1		$ 244.44	1		183.33	
Woodbine	5	14	196.66	136.66	1		241.66			2		155.55
Group Average	302	671	$ 212.61	$ 128.38	67	1	$ 283.90	$ 244.44	34	46	$ 179.84	$ 171.84

Towns 1,500-2,499												
Adel	5	20	$ 182.77	$ 133.33	1		$ 333.33			2		$ 158.33
Audubon	6	24	219.35	149.72	1		400.00		1		$ 253.33	190.00
Avoca	3	17	221.11	135.03	1		272.22			1		222.22
Bedford	5	19	219.97	150.75	1		338.88			1		200.00
Bellevue	2	12	263.88	103.23	1		316.66			1		200.00
Belmond	3	21	217.00	128.00	1		300.00		2		$ 244.00	
Bloomfield	6	20	219.50	122.35	1		333.33			2		165.50
Britt	4	18	216.00	132.00	1		322.22		1		211.11	
Corning	5	22	213.33	134.29	1		305.55		1	1	166.66	175.55
Corydon	4	17	205.90	111.76	1		300.00			1		200.00
DeWitt	3	15	186.00	128.00	1		300.00			2		141.67
Dunlap	2	15	215.00	121.00	1		280.00					
Dyersville	1	2	200.00	100.00	1		200.00					
Eldon	3	16	209.00	96.00	1		277.77		1	1	222.22	139.10
Forest City	4	19	237.22	142.10	1		366.66			2		184.16
Greenfield	4	16	239.15	136.76	1		333.33		2	1	168.08	139.10
Grundy Center	4	18	248.60	140.71	1		377.77		1		205.55	
Guthrie Center	2	4	222.21	150.00	1		266.66					
Guttenberg	2	12	222.22	129.95	1		266.66			2		159.72
Hamburg	3	19	251.85	123.15	1		333.33		1		222.22	
Humboldt	4	22	257.27	138.72	1		344.44			2		178.33
Ida Grove	5	20	237.77	142.69	1		377.77		1		200.00	
Lake City	3	20	225.55	132.44	1		316.66			3		161.75
Lake Mills	5	16	219.33	139.00	1		333.33		1		200.00	
Lamoni	6	16	179.17	141.90		1		$ 277.77		2		164.44
Leon	4	20	181.39	145.00	1		255.55			3		120.00
Madrid	4	20	236.11	127.02	1		333.33		1	1	222.22	140.00
Manning	4	18	205.2	128.61	1		288.88		1	1	194.44	150.00
Marengo	2	20	255.00	135.00	1		250.00			2		161.00
Melcher	3	15	197.33	122.50	1		277.77		1		250.00	
Monticello	3	23	251.85	133.54	1		333.33			1		200.00
Moulton	4	13	204.45	116.15	1		277.17		1		170.00	
Mount Ayr	5	17	194.77	136.92	1		266.66		2		178.50	
New Hampton	7	18	216.00	131.00	1		300.00		1	1	220.00	155.00
Ogden	2	15	218.89	132.63	1		277.78			3		149.81
Onawa	4	25	245.82	132.74	1		355.55			1		190.00
Orange City	4	11	206.80	136.50	1		316.67			1		173.00
Rock Rapids	5	20	215.55	139.38	1		333.33		1	2	222.22	147.50
Rockwell City	4	20	214.58	134.36	1		333.33			1		222.22
Seymour	4	16	179.03	116.35	1		284.44		1	1	115.00	166.66
Sibley	3	15	244.81	143.18	1		344.44			2		165.00
Sigourney	6	18	200.92	127.09	1		333.33			3		157.41
Sioux Center	3	12	231.29	127.50	1		333.33		1		205.55	
Spirit Lake	4	20	247.21	136.50	1		266.67		1	2	188.88	137.50
Stuart	4	13	220.55	128.36	1		311.00		1		180.00	
Sumner	5	15	193.79	136.67	1		333.33		1		222.22	
Tipton	5	29	268.80	135.92	1		366.66		1	1	206.66	175.00
Toledo	3	18	237.33	132.00	1		250.00			1		211.00

TABLE XXXVIII—SALARY STATISTICS—SCHOOL YEAR 1927-1928—Continued

	Entire Staff, Including Superintendents and Principals				Superintendent Only				Principal Only			
	Number		Salary		Number		Salary		Number		Salary	
	M.	W.	Men	Women	M.	W.	Men	Women	M.	W.	Men	Women
Villisca	4	22	231.94	132.71	1		333.33		1	2	222.22	140.00
West Liberty	4	18	232.92	126.11	1		327.78		1	1	260.00	125.00
West Union	5	15	200.00	123.11	1		317.67					
What Cheer	4	14	179.44	128.33	1		278.77			3		132.22
Group Average	202	902	$ 217.70	$ 132.02	51	1	$ 313.26	$ 277.77	28	58	$ 206.48	$ 160.30
Towns 2,500-4,999												
Algona	5	33	$ 229.00	$ 143.77	1		$ 400.00			3		$ 201.48
Anamosa	3	26	253.51	139.72	1		355.55			2		187.22
Belle Plaine	6	28	238.88	127.32	1		333.33		1	3	$ 222.22	121.66
Carroll	5	27	254.44	140.93	1		366.66		1	2	277.78	150.00
Cherokee	7	33	233.01	151.93	1		388.88			4		181.25
Clarinda	10	38	208.72	132.32	1		355.55		1	3	200.00	173.44
Clarion	7	22	234.12	147.25	1		366.66		2		216.66	
Clear Lake	5	27	225.55	133.18	1		344.44			3		163.70
Colfax	6	23	205.00	124.42	1		300.00		1	1	100.00	150.00
Cresco	7	28	228.17	143.07	1		400.00			2		176.25
Decorah	6	35	211.00	135.00	1		388.00			1		233.33
Denison	5	25	271.11	139.88	1		388.88			1		186.38
Eagle Grove	8	31	210.00	132.00	1		383.00		2	2	200.00	140.00
Eldora	5	23	206.87	159.53	1		355.55			1		210.00
Emmetsburg	5	20	232.11	139.28	1		320.00			3		161.33
Glenwood	4	19	222.22	120.00	1		277.78		1	1	211.11	130.00
Grinnell	7	46	234.92	137.57	1		400.00		1	3	266.66	162.96
Hampton	4	30	234.52	142.71	1		377.78			4		160.42
Harlan	7	25	221.02	139.78	1		311.11		1	2	222.22	133.55
Hawarden	6	2	182.08	132.43	1		344.44		1		177.77	
Independence	6	32	243.33	139.58	1		422.22			4		158.19
Indianola	10	28	198.83	125.61	1		366.67		2	2	233.34	133.33
Iowa Falls	4	36	247.22	132.98	1		383.33		1	4	227.77	135.00
Jefferson	7	24	209.50	135.48	1		400.00					
Knoxville	7	31	210.50	131.02	1		333.33		1	3	266.66	146.66
Le Mars	7	28	233.33	146.11	1		422.22		1	3	266.66	174.02
Manchester	5	29	248.88	129.21	1		355.55		1	4	277.77	135.00
Maquoketa	5	28	254.77	136.34	1		400.00			4		144.02
Marion	7	33	204.16	123.33	1		366.67		2	3	180.75	121.67
Missouri Valley	3	22	247.22	134.09	1		388.33			3		134.60
Mount Pleasant	6	29	184.95	126.68	1		333.33			4		149.58
Mystic	3	18	227.77	104.30	1		266.66			1		160.00
Nevada	2	25	279.63	140.45	1		272.22		1		255.55	
Osage	4	28	279.79	137.50	1		444.44			2		177.50
Osceola	6	25	217.40	136.04	1		377.77		2	2	180.11	115.00
Pella	3	21	244.44	134.09	1		333.33		1	2	222.22	132.50
Sac City	6	27	208.00	130.00	1		311.00		1	1	200.00	135.00
Sheldon	7	20	229.52	150.94	1		400.00			1		272.50
Spencer	9	38	217.21	134.29	1		388.88		1	3	222.22	148.88
Storm Lake	6	35	228.52	138.94	1		388.88		1	4	266.66	153.75
Tama	4	18	247.22	138.50	1		250.00		1		200.00	
Valley Junction	5	37	219.11	119.22	1		333.33		1	3	238.88	125.00
Vinton	8	25	222.21	133.72	1		344.44		2		216.00	
Washington	11	40	211.61	139.46	1		388.88			6		177.82
Waukon	5	18	218.27	156.22	1		330.00			1		210.83
Waverly	5	26	222.21	143.91	1		333.33			4		154.16
Winterset	8	28	174.00	132.59	1		300.00		1	2	233.33	130.80
Group Average	278	1,319	$ 222.95	$ 136.09	47		$ 357.71		22	104	$ 223.22	$ 156.67
Towns 5,000-14,999												
Albia	8	50	$ 224.22	$ 135.06	1		$ 477.77		1	4	$ 288.22	$ 110.00
Ames	11	77	243.75	146.46	1		444.44		1	6	250.00	172.22
Atlantic	7	41	224.20	140.54	1		422.22			4		168.33
Boone	14	83	241.73	140.33	1		395.83		1	7	368.42	157.90
Cedar Falls	10	26	208.66	133.12	1		388.88		2		249.00	
Centerville	12	61	184.95	126.35	1		366.66		3	3	178.70	130.00
Charlton	8	52	238.21	123.72	1		433.33		1	4	277.78	115.00
Charles City	8	52	261.87	143.61	1		388.88		2	3	227.77	152.77
Creston	13	56	222.60	135.03	1		444.44		2	4	227.77	144.44
Estherville	7	44	264.36	137.33	1		300.00		1	5	283.33	149.99
Fairfield	12	57	217.59	140.25	1		366.67		2	4	225.00	177.57
Fort Madison	12	57	247.17	139.26	1		511.11		2	4	305.55	153.05
Keokuk	13	89	242.74	150.81	1		475.68		2	4	321.05	214.73
Newton	12	84	274.30	147.22	1		500.00		1	5	344.44	171.43
Oelwein	10	56	260.16	138.38	1		355.55		2	5	238.88	145.00
Oskaloosa	12	76	242.11	151.46	1		526.31		1	6	326.31	196.49
Perry	5	52	209.99	141.46		1		$ 355.55		5		168.55
Red Oak	6	43	242.58	140.38	1		444.44		1	5	277.77	141.00
Shenandoah	8	38	229.95	141.64	1		366.66		1	4	366.66	144.44
Webster City	7	52	243.65	144.38	1		366.66		1	5	344.44	164.44
Group Average	195	1,146	$ 236.21	$ 140.81	19	1	$ 419.65	$ 355.55	27	87	$ 264.95	$ 158.36
Towns 15,000+												
Burlington	25	161	$ 241.08	$ 151.16	1		$ 552.61		2	10	$ 316.99	$ 217.89
Cedar Rapids	39	364	224.03	160.76	1		789.47		3	22	368.38	206.04
Clinton	14	26	223.39	141.91	1		494.73		1	6	352.63	188.42
Council Bluffs	32	259	248.93	149.21	1		684.21		2	18	451.58	195.39

TABLE XXXVIII—SALARY STATISTICS—SCHOOL YEAR 1927-1928—Continued

	Entire Staff, Including Superintendents and Principals				Superintendent Only				Principal Only			
	Number		Salary		Number		Salary		Number		Salary	
	M.	W.	Men	Women	M.	W.	Men	Women	M.	W.	Men	Women
Davenport	61	284	264.22	160.76	1		650.00		11	3	323.85	254.43
Des Moines	108	833	402.10	215.45	1		833.33		13	25	350.38	262.25
Dubuque	30	162	236.33	164.69	1		550.00		4	10	287.50	206.00
Fort Dodge	17	144	222.19	142.42	1		505.26		2	9	286.91	178.33
Iowa City	15	76	245.25	153.90	1		533.33		3	5	281.48	158.33
Marshalltown	11	112	318.89	153.02	1		611.11		1	8	366.66	170.00
Mason City	20	149	269.00	161.61	1		611.10		1	7	422.22	206.43
Muscatine	11	109	205.90	124.77	1		400.00		1	8	285.00	138.12
Ottumwa	22	176	224.52	145.71	1	1	442.11		4	11	261.18	181.58
Sioux City	82	435	277.53	214.83	1		842.11	$ 316.66	17	14	310.22	251.88
Waterloo, East	16	139	238.00	153.00	1		526.00		5	7	251.00	187.00
Waterloo, West	16	121	246.51	151.53	1		526.31		1	8	389.47	195.38
Group Average	519	3,541	$ 282.26	$ 175.47	16	1	$ 510.54	$ 316.66	71	171	$ 319.39	$ 207.25

TABLE XXXIX—SALARY STATISTICS—SCHOOL YEAR 1927-1928

Number and Average Monthly Salary of Teachers, Exclusive of Superintendents and Principals, in Cities and Towns with Population of 1,000 or More, Grouped as Follows: Towns 1,000 to 1,499, Cities and Towns 1,500 to 2,499, Cities 2,500 to 4,999, Cities 5,000 to 14,999, Cities of First Class 15,000 and Above—Devoting—

	Full Time to High School				Full Time to Grades				Full Time Divided Between High School and Grades				Part Time to High School Only				Part Time to Grades Only				Part Time Divided Between High School and Grades			
	No.		Salary		No.		Salary		No.		Salary		No.		Salary		No.		Salary		No.		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Towns 1000-1499																								
Ackley	2	3	$163.88	$146.66		9		$122.22		1		$130.00		1		$ 75.00								
Afton		3		155.55		6		96.66																
Akron	1	3	169.44	146.29		9		113.95		1		150.00												
Alta		3		147.00		14		121.79	1	1	$222.22	135.00												
Alton				145.00		5		116.00																
Anita	1	4	145.00	141.70		7		114.29		2		132.50												
Brooklyn		4	155.00	147.50		8		117.50	1	1	177.77	145.00												
Cahmar	1	1	213.88	150.00		4		117.50		1		150.00												
Cascade		2		130.00		3		88.75																
Cincinnati		2		147.50		8		97.50		1		145.00									1		$ 40.00	
Clarksville		3		136.66		6		104.29		1		145.00												
Coon Rapids		4		143.75		9		108.88	1	2	185.00	147.50					1		$ 25.00		1		25.00	
Correctionville	2	2	180.27	168.33		8		118.74		1		150.00												
Dows		4		147.78		7		119.16	1	2	165.00	137.50					1		60.00		1			$ 75.00
Dysart	1	3	171.67	146.67		11		111.50		1		135.00												
Elkader	2	3	183.32	155.00		5		123.75		1		131.66												
Farmington	2	2	166.66	150.00		7		100.00		1		130.00									1		100.00	
Fayette	1	3	172.21	141.75		8		110.00						1		100.00								
Fonda		4		147.63		5		122.00		1		145.00												
Garner	2	5	199.72	152.11		7		114.29		1		150.00										1		35.00
Grand Junction	1	4	233.33	142.50		9		115.55		1		140.00												
Greene	1	5	210.00	147.00		8		128.12		1		150.00												
Griswold	2	4	166.66	152.22		8		103.26		1		150.00	1		$ 25.00						1		75.00	
Hartley	1	4	150.00	155.00		8		118.12		1		140.00												
Holstein		3		145.00		9		125.00	1	2	170.00	156.25												
Humeston	1	2	135.00	130.00		8		90.00		1		125.00												
Keota	1	3	150.00	153.70		6		113.33		1		140.00										1		60.00
Kingsley	2	2	178.61	150.00		8		115.00																
La Porte City	2	2	159.72	153.05		8		117.50	1	3	188.88	140.00												
Lansing	1	2	150.00	150.00		6		105.71		1		150.00												
Lehigh						6		120.00	1	2	202.22	143.33												
Lenox	2	6	193.00	150.00		6		113.55		1		137.50					1		40.00					
Logan	1	6	194.44	146.67		8		120.00	1	1	165.00	148.00												
McGregor		4		140.00		7		113.57		1		140.00												
Malvern	1	4	166.66	154.17		7		110.00		1		135.00												
Manilla	2	2	174.44	150.00		8		115.00	1	1	166.66	145.00												
Manly	1	3	170.00	148.00		10		116.00		1		150.00												
Manson	2	4	152.78	152.78		8		121.25		1		140.00												
Mapleton	2	5	233.33	162.22		9		123.45	1	2	222.22	163.88												
Marcus	1	3	150.00	146.85		6		125.00																
Milford						6		102.50	2	5	135.00	139.00												
Monona	1		115.00			1		110.00																
Montezuma	1	3	165.00	148.33	1	7	$166.66	122.85		1		140.00												
Mount Vernon		3		150.00		7		114.36	1	3	183.33	150.00												
Nashua	1	6	216.67	155.08		7		123.57		1		135.00												
New London		2		135.00		10		98.00	1	2	177.77	130.00												
New Sharon	1	5	178.00	150.00		8		111.25		1		140.00										1		80.00
Nora Springs	1	3	130.00	133.33		7		111.43																
Northwood	1	6	200.00	151.00		9		124.00		1		155.00												
Oakland	1	4	190.00	148.75		9		118.33		1		150.00												
Odebolt	2	4	190.00	148.00						2		141.00												
Parkersburg		1		150.00		6		118.33		5		147.00												
Pocahontas	1	3	180.00	148.75		8		110.31		1		139.00												
Postville	2	2	214.72	142.50		7		119.28		2		137.50												

TABLE XXXIX—SALARY STATISTICS—SCHOOL YEAR 1927-1928—Continued

	Full Time to High School				Full Time to Grades				Full Time Divided Between High School and Grades				Part Time to High School Only				Part Time to Grades Only				Part Time Divided Between High School and Grades			
	No.		Salary		No.		Salary		No.		Salary		No.		Salary		No.		Salary		No.		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Reinbeck		4		158.33		11		122.22	2	3	205.55	146.66												
Remsen	1	1	165.00	160.00		6		133.33																
Rock Valley	2	3	180.00	152.50		6		120.00																
Sanborn	1	2	155.00	163.86		10		124.50	1	1	155.00	155.00												
Sheffield		3		146.66	1	5	125.00	115.00		1		140.00												
Sidney	1	3	172.22	154.00		7		112.22		3		130.00												
Story City	1	2	175.00	152.50		7		105.35		2		127.50	1		175.00						1		150.00	
Strawberry Point	1	3	178.94	155.44		7		120.86	1	1	200.00	165.16												
Tabor	2	4	150.00	145.00	2	7	130.00	108.57	1		140.00													
Traer	1	6	172.22	165.00		8		117.50		2		155.88									1		100.00	
Wapello		2		126.67		4		85.00																
Williamsburg		5		154.00		8		111.25	1	2	211.11	150.00												
Wilton	2	1	175.00	135.00		5		111.00		3		130.00												
Woodbine	3	4	175.00	150.00	1	7	125.00	118.88		1		150.00												
Group Average	67	218	$176.16	$149.22	5	488	$135.33	$114.63	20	86	$180.66	$142.39	2	2	$100.00	$ 87.40		1	45.00		6	4	$ 81.00	$ 62.50
Towns 1,500-2,499																								
Adel	2	3	$191.11	$148.33		11		$121.36	1	3	$251.66	$145.00	1	1	$ 25.00	$125.00								
Audubon	4	5	185.15	163.65		16		118.00		3		159.66												
Avoca	1	6	170.00	145.92		9		118.88		1		160.00												
Bedford	3	7	201.48	157.77		7		130.00	1	4	227.77	155.55												
Bellevue	1	5	211.11	157.36		6		112.87																
Belmond	1	6	160.00	145.00		13		130.00	1	1	190.00	155.00												
Bloomfield	3	3	195.00	145.00		13		99.00		4		118.00												
Britt		4		141.25		8		115.00	2	3	171.00	138.33												
Corning		1		100.00		2		80.00																
Corydon	2	5	179.16	141.00		10		102.00		1		130.00												
DeWitt	1	5	200.00	166.00		8		119.00													1	1	$ 60.00	$ 28.00
Dunlap		2		141.67		10		106.66	1	1	150.00	135.00												
Dyersville						2		100.00																
Eldon		4		133.33		10		100.00	1	1	155.00	165.00												
Forest City	1	3	160.00	155.00		11		128.18	2	3	211.11	151.66												
Greenfield	1	5	211.11	157.19		9		120.62		1		150.00												
Grundy Center	1	4	194.44	163.39		10		127.99	1	4	216.66	149.00												
Guthrie Center	1	6	200.00	146.66		10		120.00	1	1	277.77	155.00									1		71.60	
Guttenberg	1	3	177.77	130.00		6		116.83		2		142.50												
Hamburg	1	6	200.00	144.16		12		111.67		1		135.00									1			72.00
Humboldt	2	5	207.49	159.53		11		122.52	1	2	255.56	163.88		1		40.00								
Ida Grove		5		173.77		10		128.00	3	5	203.70	143.00												
Lake City	1	5	150.00	150.00		10		119.16	1	2	200.00	146.00												
Lake Mills	1	5	183.33	150.11	1	7	$125.00	122.86	1	4	250.00	153.42									1		133.33	
Lamoni	4	4	186.94	157.19	1	8	140.00	113.75		1		125.00												
Leon	2	5	140.00	115.00		10		100.00	1	2	190.00	150.00												
Madrid	2	5	166.66	155.11		13		114.23		1		140.00												
Manning	1	3	140.00	154.00		8		111.66	1	5	200.00	136.00												
Marengo	1	6	177.00	142.00		11		118.58		1		122.00												
Melcher		4		144.50	1	11	115.00	100.00																
Monticello		5		153.50		13		123.84	2	6	211.11	143.33												
Moulton	2	4	185.00	150.00		8		104.28		1		150.00												
Mount Ayr	2	7	175.00	155.71		8		120.00		2		138.50												
New Hampton	4	5	166.66	150.00		10		115.00	1	2	100.00	140.00												
Ogden		4		140.00		6		116.43	1	2	160.00	142.50												
Onawa	2	5	203.55	159.99		17		118.26	1	2	216.66	158.33												
Orange City	1	3	188.88	155.00	1	7	166.67	135.77	1		166.66													
Rock Rapids	1	5	222.22	158.55	1	11	140.00	126.36	1	2	160.00	155.00									1			50.00
Rockwell City	2	5	209.00	149.00		10		123.50	1	3	125.00	145.00												
Seymour	2	4	158.33	141.25		11		102.73																
Sibley	2	4	195.00	156.75		8		130.31		1		150.00												
Sigourney	4	5	193.05	151.21	1	9	100.00	101.66		1		144.44												
Sioux Center	1	3	180.27	150.00		8		117.50		1		140.00												
Spirit Lake	1	4	188.88	150.00		11		120.00	1	3	244.44	150.00												
Stuart	1	5	211.11	147.00	1	7	135.00	111.46		1		150.00									1		133.33	
Sumner	2	4	140.00	151.25		8		124.37		3		125.00					1		$ 60.00					
Tipton	1	3	200.00	159.26		16		128.00	1	4	200.00	144.58												
Toledo	2	6	188.00	148.88		10		120.77		1		144.44					1		50.00					
Villisca	2	9	186.11	150.62		9		125.42		1		150.00												
West Liberty	1	3	145.00	151.67		9		112.89	1	5	198.89	133.00									1		133.33	
West Union	2	4	175.00	149.17		9		107.18	1	2	200.00	140.00									1		32.00	
What Cheer		1		130.00		4		110.00																
Group Average	73	227	$184.55	$150.28	7	492	$131.66	$116.28	31	109	$194.13	$143.14	1	2	$ 25.00	$ 82.54		2		$ 55.00	6	3	$ 93.94	$ 50.00
Towns 2,500-4,999																								
Algona	3	11	$183.66	$163.33		15		$111.33	1	3	200.00	136.55										1		$135.10
Anamosa	2	6	202.49	172.21		18		123.61																
Belle Plaine	4	8	219.44	150.62		16		114.37		1		165.00												
Carroll	1	8	177.78	162.66		14		126.57	2	3	225.00	150.00												
Cherokee	4	7	207.50	157.92		17		137.74	2	5	216.11	168.33												
Clarinda	5	10	195.33	157.50	1	20	$144.00	125.75		2		150.00												
Clarion	3	8	209.72	174.14	1	12	200.00	128.75		2		166.66												
Clear Lake	4	7	195.83	145.00		15		119.33		2		166.66												
Colfax	3	5	196.66	145.00	1	15	150.00	113.77		2		145.00												
Cresco	5	8	193.81	158.80		16		130.59		1		152.50												
Decorah	4	9	185.92	157.77		22		123.18	1	3	255.55	133.33												
Denison	2	4	261.11	152.90		15		131.55	2	5	228.22	138.00												

TABLE XXXIX—SALARY STATISTICS—SCHOOL YEAR 1927-1928—Continued

	Full Time to High School				Full Time to Grades				Full Time Divided Between High School and Grades				Part Time to High School Only				Part Time to Grades Only				Part Time Divided between High School and Grades			
	No.		Salary		No.		Salary		No.		Salary		No.		Salary		No.		Salary		No.		Salary	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.
Eagle Grove	3	1	159.00	151.00		17		127.00	2	3	216.00	151.00						2		65.00				
Eldora	2	5	182.50	153.00	1	14	125.00	121.78	1	3	165.00	153.33												
Emmetsburg	2	5	224.99	152.33		9		122.73	2	3	171.94	145.00												
Glenwood		5		150.00		12		102.50	2	1	200.00	140.00												
Grinnell	5	13	185.18	153.54		25		125.28	2	5	211.11	142.22												
Hampton	1	3	172.22	158.05		15		127.79	2	3	236.48	154.14												
Harlan	4	6	206.25	163.24		14		128.02	1	3	188.89	155.56												
Hawarden	3	7	187.66	159.97	1	14	145.00	121.43		1		166.66												
Independence	2	7	197.22	159.56		17		122.38	3	4	216.66	159.44												
Indianola	3	9	192.59	146.17	1	10	141.11	109.74	3	5	145.36	150.11										2		75.00
Iowa Falls	1	10	177.77	150.11		20		119.66	1	2	200.00	150.00												
Jefferson	6	10	168.88	151.66		12		126.00		2		150.00												
Knoxville	1	6	160.00	154.63	1	13	140.00	128.84	3	5	190.73	151.77						1		50.00		3		70.00
Le Mars	4	7	188.88	164.66		12		130.46	1	6	177.77	143.42												
Manchester	2	9	199.99	153.65		15		111.25	1	4	211.11	140.00												
Maquoketa		6	238.88	164.16		15		115.33	1	2	185.06	163.5												
Marion	4	7	165.00	150.00		20		111.25		3		143.33												
Missouri Valley		10		149.05		15		119.01	2	4	216.66	140.35												
Mount Pleasant	3	8	190.77	146.25		15		108.71	1	2	166.66	137.50									1		37.50	
Mystic		5	208.33	142.50		14		92.14																
Nevada		6		150.72		15		153.74	1	4	211.11	150.22												
Osage	2	9	239.58	155.00		16		121.56	1	1	195.55	155.00												
Osceola	2	7	180.00	150.24		10		111.99		2	194.44	150.00												
Pella	1	5	177.17	151.00		12		124.50		1		150.00										1		150.00
Sac City	2	8	194.00	152.00	1	17	135.00	124.00		1	210.00	143.00												
Sheldon	2	5	201.00	158.33		18		134.13	1	2	222.22	165.00									1		180.00	
Spencer	5	11	195.44	154.24	1	22	166.66	124.46	1	2	200.00	147.50												
Storm Lake	2	7	155.00	161.86		20		126.25	2	4	202.78	147.50												
Tama	2	8	194.00	161.00		9		115.88		1		150.00												
Valley Junction	1	6	145.00	158.00		23		112.54	1	6	233.33	126.39												
Vinton	4	7	191.66	154.84		16		122.76	1	2	233.33	147.50												
Washington	6	13	208.33	157.35	2	23	166.66	117.41		3		123.3	1		$ 88.88			1		40.00				
Waukon	2	4	150.42	150.00		8		128.51	1	2	166.66	147.50												
Waverly	1	7	177.77	167.91		11		121.51	2	4	211.11	135.19												
Winterset	6	9	161.40	148.00		16		110.21		1		150.00												
Group Average	128	350	$191.10	$155.34	14	709	$150.73	$121.30	49	126	$198.86	$148.46	1		$ 88.88			4		$ 55.00	3	5	$ 98.33	$ 107.14
Towns 5,000-14,999																								
Albia	3	12	$188.88	$150.00		28		$101.61	1	3	$172.22	$138.33												
Ames	6	10	218.51	160.44		41		134.66	3	20	236.61	155.42												
Atlantic	4	13	197.22	167.94	1	23	125.00	119.57	1	1	233.33	155.55												
Boone	9	21	202.00	147.50		41		127.75		1		152.09						1		$ 65.00	1		$ 70.00	
Cedar Falls	4	10	180.27	159.16		12		122.32	2	3	209.33	151.85												
Centerville	6	13	175.97	153.54	2	42	125.00	114.90		3		153.47												
Chariton	3	15	212.39	148.63		20		106.08	2	1	161.11	160.00												
Charles City	2	12	241.94	172.68		30		134.29	3	5	255.55	161.66		1		$ 50.00		1		$ 50.00				
Creston	5	9	166.55	153.33		34		119.56	2	2	233.33	109.99		1		80.00								
Estherville	1	6	197.22	158.73		26		127.24	1	3	217.17	155.55												
Fairfield	5	16	216.66	162.43		34		124.15	3	3	200.00	155.00	1		$111.11									
Fort Madison	4	12	252.77	171.98	2	37	250.00	127.30	1	3	200.00	162.96	2		66.39			1		80.00				
Keokuk	7	11	222.09	167.83	1	64	157.89	142.46	2	10	183.15	171.24										2		265.05
Newton	3	10	239.25	167.05	1	50	222.22	135.50	4	18	277.17	164.80		1		101.40								
Oelwein	3	10	192.22	177.77		28		127.93	3	13	179.62	149.14					1		$200.00					
Oskaloosa	8	18	196.05	174.86		47		134.04	2	5	242.16	176.85												
Perry	3	10	220.37	161.94		31		125.57	2	4	194.44	162.08		1		60.00								
Red Oak	1	9	200.00	172.84		23		125.43	3	3	240.74	152.22												
Shenandoah	5	10	209.89	163.85		23		132.00	1	1	150.00	130.00												
Webster City	1	12	194.44	163.86		27		120.70	2	6	227.77	157.77												
Group Average	83	249	$205.89	$161.71	7	671	$179.30	$126.68	38	108	$216.30	$157.77	3	4	$ 81.29	$ 72.85	1	3	$200.00	$ 65.00	3		$111.68	
Towns 15,000+																								
Burlington	16	27	$221.13	$170.79	2	117	$178.95	$138.63	1	2	$242.10	$184.21						1		$ 58.00				
Cedar Rapids	19	91	200.95	174.08	12	239	178.02	149.42	4	11	222.04	209.70		1		$125.00								
Clinton	9	23	196.40	170.04	2	90	171.05	130.30	1	4	168.42	174.34						1		75.00				
Council Bluffs	24	48	218.42	169.06	3	179	250.17	138.94	2	5	205.00	160.00												
Davenport	26	30	249.12	191.70	19	242	240.61	130.72	4	9	225.32	224.11												
Des Moines	91	258	225.95	207.12	3	550	199.34	156.97																
Dubuque	14	19	275.19	199.79		94		152.55	11	39	199.54	189.88												
Fort Dodge	8	24	202.06	162.13	2	102	193.29	131.81	1	1	174.74	140.00												
Iowa City	4	20	245.00	172.15	3	30	188.88	141.40	3	5	202.22	174.44	1	1	$ 16.66	62.22		1		51.11		5		$ 53.33
Marshalltown	7	21	228.51	164.55	1	77	211.11	132.53		1		175.00						1		60.00		1		160.00
Mason City	11	29	243.83	177.24	2	110	230.00	154.40	1		200.00											1	$180.00	
Muscatine	8	23	175.00	143.40		75		114.22						1		100.00								
Ottumwa	14	37	201.50	164.62	2	125	194.73	136.47	1	2	242.11	176.31		1		35.00								
Sioux City	41	50	229.72	207.75	4	292	188.63	174.11	19	74	206.64	193.31												
Waterloo, East	7	26	215.00	174.00	3	104	174.00	145.00		2		181.00												
Waterloo, West	19	26	226.59	170.49	1	80	210.52	142.82	3	2	221.74	194.75						5		66.00				
Group Average	309	759	$225.06	$186.07	59	2,515	$207.74	$154.47	51	157	$208.22	$192.29	1	4	$ 16.66	$ 80.55		9		$ 61.56	1	6	$180.00	$ 54.44

TABLE XL—COUNTY INSTITUTE FUND—SCHOOL YEAR 1927-1928

Counties	Receipts: On Hand July 1, 1927	Receipts: Uniform County Examination and Renewal Fees	Receipts: Normal Training H. S. Examination and Renewal Fees	Receipts: State Appropriation	Receipts: County Appropriation	Receipts: Total Receipts Including July 1, 1927 Balance	Disbursements: Paid to State Treasurer	Disbursements: Paid Instructors	Disbursements: Paid Rent	Disbursements: Paid Printing	Disbursements: Paid for Other Purposes	Disbursements: Total Disbursements	Balance on Hand June 30, 1928
Adair	$ 263.57	$ 79.00	$ 96.00	$ 50.00	$ 150.00	$ 638.57	$ 87.50	$ 311.75				$ 399.25	$ 239.32
Adams	184.50	67.00	63.00	50.00	150.00	514.50	65.00	226.98		$ 9.00		300.98	213.52
Allamakee	308.00	106.00	75.00	50.00	150.00	689.00	90.50	275.00			$ 10.50	276.00	412.91
Appanoose	266.08	79.00	123.00	50.00	150.00	668.08	101.00	273.00	$ 5.00	21.50	10.00	410.50	257.58
Audubon	228.50	29.00	87.00	50.00	150.00	544.50	58.00	224.25				282.25	262.25
Benton	127.17	106.00	88.00	50.00	150.00	521.17	97.00	264.00	22.00			383.00	138.17
Black Hawk	88.43	133.00	37.00	50.00	200.00	508.43	85.00	249.25				334.25	174.18
Boone	230.30	61.00	109.00	50.00	150.00	600.30	85.00	292.50		9.35		386.85	213.45
Bremer	97.50	61.00	63.00	50.00	150.00	421.50	60.00	171.52				231.52	189.98
Buchanan	54.14	126.00	24.00	50.00	150.00	404.14	75.00	158.00			3.00	236.00	168.14
Buena Vista	179.20	32.00	21.00	50.00	150.00	432.20	26.50	216.00			6.50	243.00	189.20
Butler	358.82	84.00	32.00	50.00	300.00	824.82	68.00	171.98			8.40	248.38	576.44
Calhoun	333.68	43.00	123.00	50.00	150.00	699.68	83.00	238.50			12.00	333.50	366.18
Carroll	103.27	103.00	79.00	50.00	150.00	485.27	91.00	265.23				356.23	129.04
Cass	670.12	135.00	110.00	50.00		965.12	122.50	211.87			27.30	361.67	603.45
Cedar	207.50	80.00	25.00	50.00	150.00	512.50	32.50	194.60	20.00	6.50	3.00	276.00	235.90
Cerro Gordo	11.49	129.00	54.00	50.00	200.00	444.49	91.50	233.00	10.00	23.60	34.80	392.90	51.59
Cherokee	126.40	42.00	37.00	50.00	150.00	405.40	79.00	235.00			5.50	319.50	85.90
Chickasaw	109.44	116.00	45.00	50.00	150.00	470.44	80.50	223.16				303.66	166.78
Clarke	212.06	63.00	115.00	50.00	150.00	590.06	89.00	267.00		5.75	5.00	366.75	223.31
Clay	624.29	74.00	45.00	50.00	150.00	943.29	59.50	205.00	4.00			268.50	674.79
Clayton	316.05	151.00	99.00	50.00	150.00	766.05	125.00	250.00			163.00	538.00	228.05
Clinton	191.54	197.00	68.00	50.00	200.00	706.54	132.50	266.63				399.13	307.41
Crawford	427.34	150.00	73.00	50.00	150.00	850.34	112.00	256.85	19.00			387.85	462.49
Dallas	364.65	60.00	121.00	50.00	150.00	745.65	90.50	197.00		28.71	1.50	317.71	427.94
Davis	44.61	169.00	54.00	50.00		257.61	81.50	155.00			5.00	241.50	16.11
Decatur	232.44	87.00	111.00	50.00	150.00	630.44	99.00	220.08			10.00	329.08	321.36
Delaware	193.18	93.00	63.00	50.00	150.00	489.18	78.00	227.90			6.00	311.90	177.28
Des Moines	130.96	101.00	43.00	50.00	380.10	704.46	72.00	453.74		9.50	5.00	540.24	164.22
Dickinson	165.78	38.00	47.00	50.00	150.00	450.78	42.50	230.08			8.00	280.58	170.20
Dubuque	85.70	376.00	10.00	187.98	200.00	854.68	193.00	339.00			104.63	636.63	218.05
Emmet	117.74	94.00	35.00	50.00	150.00	446.74	63.00	290.00				353.00	144.74
Fayette	226.34	170.00	37.00	50.00	150.00	633.34	103.50	396.00			10.00	499.50	133.84
Floyd	320.50	54.00	49.00	50.00	150.00	673.50	48.00	380.00				428.00	245.50
Franklin	270.64	60.00	67.00	50.00	150.00	597.64	63.50	198.86		11.00	2.40	275.76	321.88
Fremont	146.79	45.00	82.00	50.00	150.00	463.79	63.50	270.00		12.00	25.70	371.20	92.59
Greene	121.73	62.00	43.00	50.00	150.00	426.73	52.50	239.00			6.10	297.60	129.13
Grundy	246.40	50.00	51.00	50.00	150.00	547.40	50.50	264.40			8.00	322.90	224.50
Guthrie	435.31	68.00	109.00	50.00	150.00	812.31	88.50	239.00	7.00	31.26	17.64	383.40	428.91
Hamilton	453.33	123.00	48.00	50.00	150.00	824.33	85.50	190.00				275.50	548.83
Hancock	202.21	97.00	49.00	50.00	150.00	548.21	73.00	234.35			2.50	309.85	238.36
Hardin	265.82	108.00	80.00	50.00	300.00	803.82	94.00	325.88			15.50	435.38	368.44
Harrison	281.78	129.00	78.00	50.00	150.00	698.78	108.50	329.18				437.68	261.10
Henry	20.88	101.00	43.00	50.00	150.00	374.88	72.00	233.50	25.00		3.00	333.50	41.38
Howard	256.16	33.00	94.00	50.00		433.16	63.50	273.00				336.50	96.66
Humboldt	250.21	65.00	43.00	50.00	150.00	558.21	54.00	255.00	15.00			324.00	234.21
Ida	98.37	74.00	49.00	50.00	150.00	421.37	61.50	312.70				374.20	47.17
Iowa	146.26	85.00	63.00	50.00	150.00	492.26	73.00	242.43				315.43	176.83
Jackson	301.27	128.00	58.00	50.00	150.00	687.27	93.00	144.00		12.50	10.50	260.00	427.27
Jasper	433.49	120.00	117.00	50.00	150.00	870.49	118.50	296.04			10.00	424.54	445.95
Jefferson	46.08	122.00	81.00	50.00	300.00	599.08	101.50	273.00	15.00		1.00	390.50	208.58
Johnson	269.88	128.00	11.00	50.00	150.00	608.88	69.50	315.00		21.50	10.00	416.00	192.88
Jones	527.30	80.00	64.00	150.00	50.00	871.30	72.00	231.50		15.50		319.00	552.30
Keokuk	550.50	140.00	62.00	50.00	150.00	761.50	101.00	285.00	25.00		20.00	431.00	330.50
Kossuth	60.05	67.50	22.00	50.00	150.00	349.55	89.50					89.50	260.05
Lee	470.54	109.00	21.00	50.00	400.00	1,050.54	65.00	290.24		12.25		367.49	683.05
Linn	1,057.48	216.00	51.00	50.00	200.00	1,574.48	133.50	300.95		6.75		441.20	1,133.28
Louisa	334.15	43.00	17.00	50.00	150.00	594.15	30.00	209.36			30.00	299.36	324.79
Lucas	465.99	96.00	123.00	50.00	150.00	884.99	109.50	260.00	12.00	9.25		390.75	494.24
Lyon	251.99	144.00	44.00	50.00	150.00	639.99	94.00	246.50			10.10	350.60	289.39
Madison	172.36	60.00	81.00	50.00	150.00	513.36	70.50	202.26	10.00	6.00		288.76	224.60
Mahaska	301.68	105.00	113.00	50.00	300.00	869.68	100.00	380.00		18.25	55.95	563.20	306.48
Marion	494.91	145.00	34.00	50.00	150.00	873.91	89.50	159.50			23.00	272.00	601.91
Marshall	252.06	75.00	21.00	50.00	200.00	598.06	48.00	276.24	35.00	24.25		384.24	213.82
Mills	56.88	64.00	65.00	50.00	150.00	385.88	64.50	264.70				329.20	56.68
Mitchell	427.05	43.00	56.00	50.00	150.00	726.05	49.50	270.00		14.00	8.00	341.50	384.55
Monona	211.79	129.00	45.00	50.00		435.79	87.00	95.00				182.00	253.79
Monroe	199.46	118.00	68.00	50.00	150.00	585.46	93.00	233.30	35.00			361.30	224.16
Montgomery	492.56	78.00	92.00	50.00	150.00	862.56	85.00	236.85		7.75	13.00	342.60	519.96
Muscatine	359.15	77.00	58.00	50.00	150.00	694.15	67.50	80.00	7.00		1.40	155.90	538.25
O'Brien	125.08	53.00	120.00	50.00	150.00	498.08	86.50	249.00				335.50	162.58
Osceola	26.01	47.00	45.00	50.00	150.00	318.01	46.00	205.00			10.00	261.00	57.01
Page	534.27	50.00	66.00	50.00	150.00	850.27	58.00	117.30			4.27	179.57	670.70
Palo Alto	205.31	106.00	33.00	50.00	150.00	544.31	69.50	256.13				325.63	218.68
Plymouth	216.00	149.00	62.00	50.00	150.00	627.00	105.50	292.35	15.00			412.85	214.15
Pocahontas	318.15	65.00	46.00	50.00	150.00	629.15	55.50	311.93			22.60	390.03	239.12
Polk	43.86	244.00	15.00	50.00	200.00	552.86	129.50	350.00		9.95		489.45	63.41
Pottawattamie	738.38	211.00	150.00		200.00	1,319.38	180.50	335.00				515.50	803.88
Poweshiek	245.29	68.00	89.00	50.00	150.00	602.29	78.50	292.93	10.00			381.43	220.86
Ringgold	215.80	93.00	91.00	50.00	150.00	599.80	92.00	240.08			5.00	337.08	262.72
Sac	42.16	95.00	69.00	50.00	150.00	406.16	82.00	192.01			9.40	283.41	122.75
Scott	1,504.06	160.00	60.00	50.00	200.00	1,974.06	110.00	333.83		13.25		477.08	1,496.98
Shelby	31.31	182.00	47.00	50.00	150.00	460.31	114.50	298.32			2.00	414.82	45.49

TABLE XL—COUNTY INSTITUTE FUND—SCHOOL YEAR 1927-1928—Continued

Counties	Receipts						Disbursements						
	On Hand July 1, 1927	Uniform County Examination and Renewal Fees	Normal Training H. S. Examination and Renewal Fees	State Appropriation	County Appropriation	Total Receipts Including July 1, 1927 Balance	Paid to State Treasurer	Paid Instructors	Paid Rent	Paid Printing	Paid for Other Purposes	Total Disbursements	Balance on Hand June 30, 1928
Sioux	305.00	199.00	39.00		150.00	693.00	119.00					119.00	574.00
Story	350.94	72.00	39.00	50.00		511.94	55.50	215.00		6.00	4.00	280.50	231.44
Tama	48.75	89.00	56.00	50.00	320.00	563.75	72.50	276.90				349.40	214.76
Taylor	144.88	36.00	129.00	50.00	300.00	659.88	82.50	192.00				274.50	385.38
Union	263.64	72.00	104.00	50.00	150.00	639.64	98.00	347.85	4.00			449.85	189.79
Van Buren	233.91	77.00	66.00	50.00	150.00	566.91	71.50	252.69			2.00	326.19	240.72
Wapello	543.23	130.00	85.00	50.00		808.23	107.50	395.00	15.00	6.50	4.00	528.00	280.23
Warren	461.74	170.00	22.00	50.00	150.00	853.74	96.00	277.50			3.54	377.04	476.70
Washington	367.23	80.00	100.00	50.00	150.00	747.23	90.00	293.73			5.00	388.73	358.50
Wayne	154.30	102.00	62.00	50.00	150.00	518.30	82.00	214.16		12.00		308.16	210.14
Webster	915.31	165.00	24.00	50.00	200.00	1,354.31	94.50	254.00	15.00			363.50	990.81
Winnebago	254.25	110.00	59.00	50.00	150.00	603.25	84.50	237.40				321.90	281.35
Winneshiek	193.76	90.00	59.00	50.00	150.00	542.76	74.50	193.00			68.00	335.50	207.26
Woodbury	293.57	294.00	51.00	50.00	200.00	888.37	171.50	268.90		3.00	39.85	484.25	404.12
Worth	418.03	31.00	40.00	50.00	150.00	689.03	35.50	414.80		10.00		460.30	228.73
Wright	360.42	116.00	96.00	50.00	150.00	772.42	106.00	217.82	10.00	21.50	1.60	356.92	415.50
Total	$27,878.70	$10,176.50	$ 6,401.00	$ 5,082.98	$15,800.10	$65,339.28	$ 8,381.50	$24,492.14	$ 235.00	$ 398.37	$ 894.27	$34,501.28	$30,838.00

TABLE XLI—CERTIFICATE AND EXPERIENCE

STATISTICS—SCHOOL YEAR 1927-1928

Counties	Number of Teachers Employed Holding— State: 1st Grade State Certificate		2nd Grade State Certificate		3rd Grade State Certificate		4th Grade State Certificate		State Diploma		Special State Certificate		Total State Certificates		Uniform County: 1st Grade Uniform County Certificate		2nd Grade Uniform County Certificate		3rd Grade Uniform County Certificate		Special Uniform County Certificate		Total Uniform County Certificates		High School Normal Training Certificate		Kindergarten Certificate		Total Certificates		Number Employed With Experience of— 2 Years or More	1 Year or Less Than 2 Years	Experience, But Less Than 1 Year	No Experience
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.				
Adair	12	20	1	15	3	16		1				1	16	53	1	21	1	16			1	1	3	38		90			19	181	141	18	3	38
Adams	6	10	2	9	4	10						1	12	30	1	24		5			2	2	3	31		75			15	136	89	39	3	29
Allamakee	10	18		9	5	8		5					15	40	1	34		49	3		1	2	2	79	1	57			18	176	143	22	9	56
Appanoose	17	22	2	21	9	30		6		6	1		29	96	9	52	1	9		1	2	3	12	65	8	87		1	49	248	216	36		51
Audubon	5	11	1	14	3	8		2	4	5			13	40		24		7				1		32	2	73			15	147	132	6	2	22
Benton	19	34	2	40	7	28		1				1	28	104	1	54	1	35				1	2	90		63		3	30	257	176	68	2	10
Black Hawk	30	99	8	163	6	21		1		1	1		45	285	2	57		36			9	11	12	104		11		1	57	401	432	33	2	
Boone	20	48	1	63	8	16		3	1			5	30	132	2	40		17			1	4	3	61		71			33	267	250	6	4	40
Bremer	14	27	1	27	4	12						1	19	67	1	36	1	17		1			2	54	1	38			22	159	57	17		19
Buchanan	17	30	3	40	1	17					1	1	22	88	3	58	2	44	1	2			6	104		21		3	28	216	147	44	3	30
Buena Vista	22	38	1	59	7	41		1					30	139		24		9				5		38		18			30	195	162	32	1	20
Butler	12	25		47	8	11					1	1	21	84	1	48	5	26		1		2	6	77	1	50			28	211	153	34	11	41
Calhoun	18	32	3	34	1	25						1	22	92		29		7				3		39	2	65		1	24	197	163	26		22
Carroll	14	27	2	36	5	14							21	77		33	2	21				3	2	57		49			23	183	141	25	9	21
Cass	11	56	2	23	7	15				1			20	73		54	1	29			1	4	2	87	3	69		1	25	222	162	39	6	50
Cedar	13	27	5	26	5	22						7	23	82	1	48	2	14			1	4	4	66	7	34			34	182	170	25		15
Cerro Gordo	24	48	3	79	5	24	1	1				1	33	155		65	1	17			2	17	3	99		67		8	26	227				
Cherokee	16	30	1	42	8	18						1	25	91		32		16				1		49	1	38			26	178	153	27	24	
Chickasaw	7	16	1	17	5	8		3					13	44	1	43	1	10					2	53	1	34		1	16	132	98	33	15	10
Clarke	4	13	2	8	4	7		3					10	31	4	22	3	18		1		1	7	42	1	52			18	125	82	21	1	20
Clay	11	25		27	6	28		1					17	81	1	44		11			2	2	3	57		49			20	189	126	17		20
Clayton	17	24		27	8	14		1		3	2	1	27	70	8	101	4	35		2		5	12	143	7	69		1	46	283	171	73	12	70
Clinton	25	32	20	15	14	57				1			59	105		96	1	46			5	20	6	162	1	65		5	66	357	376	20	5	7
Crawford	14	23	1	22	6	20	1					3	22	68	1	82		39					1	121		64		1	23	254	183	38	16	46
Dallas	29	47		56	9	34		2					38	139		42	1	15			2	6	3	63	3	64		4	44	270	262	11	5	13
Davis	5	10	2	5	4	2						1	11	18	4	19	5	28				1	9	48	9	41		1	29	111	89	11	2	35
Decatur	14	18	2	24	10	18	1					2	27	62	4	34	4	26			1	1	9	61	6	57			42	186	146	46	2	34
Delaware	13	27	2	27	10	13		3				4	25	74		51	1	22				3	1	76		38			26	188	143	30	5	36
Des Moines	19	5		19	6	24				6		1	25	107	3	79	3	24	2		7	18	15	112		38		1	40	258	243	22	1	29
Dickinson	14	1	3	38	4	22						2	21	76	1	13		3			1		2	18		22			23	116	84	23	1	31
Dubuque	18	25		30	2	20		1				1	20	85		120		45		1	8	5	8	171		14		7	28	217	208	13	1	29
Emmet	14	20	2	31	3	14						2	19	67		27		9		3		3		42		35		1	19	146	114	27	4	9
Fayette	26	39	4	56	15	38		4				3	45	140	1	61	1	39				2	3	102	1	46		2	49	208	206	56	17	
Floyd	12	28	1	46	5	13						8	18	95	1	32		9		1	2	2	3	44	2	56		1	23	178	173	23	5	22
Franklin	11	23		39	2	26						4	13	88	1	23	1	26				3	2	52	1	41			16	158	114	41	30	11
Fremont	14	23	3	11	9	40	1						27	76	2	27		11					2	38	1	46			26	152	125	47	27	
Greene	16	27	1	29	7	19					1	1	25	76	1	64	1	12					2	76		23		1	27	176	181	19	3	9
Grundy	12	25	2	33	1	13		6				3	15	80	1	22	5	31	1		1	1	8	55	2	32			15	108	126	23	7	28
Guthrie	6	31	1	23	13	24		1				3	20	81	2	50		26					2	76	2	71			24	229	153	48	12	42
Hamilton	17	25		40	8	19		3		3		1	25	88	1	55	6	28	1	1		1	9	84	2	46			36	221	187	23	5	40
Hancock	13	17	3	32	3	19	1						20	68		33		21			1	3	1	57		60			21	165	69	50	46	20
Hardin	23	48	4	46	4	32		4					31	130		58		20						78		36			31	244	179	49	4	42
Harrison																																		
Henry	19	24	1	16	8	34		1					28	75		42		29					3	71	1	16			22	162	126	36	2	40
Howard	5	9	1	16	5	11		2		1		2	11	44		23		23			1	2	1	50	2	51			14	142	103	25	3	39
Humboldt	16	15	4	23	5	25	1					1	26	64		44	1	13					1	57		46			27	167	128	29	2	33
Ida	5	15	3	27	5	16							13	58	1	37	1	15					2	42		41		1	15	145	128	28		
Iowa	12	20	5	13	5	12						2	22	67	4	33	4	49					8	82	3	63		1	33	195	145	48	5	29
Jackson	17	15		12		16		1					17	54		46		47			5		6	104		49		1	18	208	149	27	6	31
Jasper	23	55	1	66	11	28	1	5					36	65	3	50	3	34			2	4	8	88		90			44	232	208	31	4	32
Jefferson	15	27	2	11	3	19		7			3	1	22	67	4	32		20		1	2	2	6	55		49		1	29	170	166	4	2	5
Johnson	13	55	1	16	3	18				1		3	17	92	2	67		30				2	6	99		32		4	23	258	212	35	4	28
Jones	16	30		25	4	13	1	1	1			1	22	74		42	2	31				1	2	74	1	43		2	23	196	166	30	4	28
Keokuk	25	34	2	19	7	25						1	35	127	3	47	5	46		4	2	2	10	99	2	56			46	214	159	48	4	42
Kossuth	17	34	2	30	6	62		1				3	25	194	1	104		26			4	5	1	139		54			36	252	216	50	6	32
Lee	16	27	2	34	11	26		12		2		3	43	149		75	2	24	1	2	5	7	12	108		38		3	41	255	240	33	7	11
Linn	31	154	1	109	13	72		3				11	45	237	1	160	1	30			24	41	27	231		58		16	72	654	998	234	161	77
Louisa	13	17	2	16	5	20		1				3	20	67	1	25	1	10				1	2	38	1	30			23	135	88	37	1	27
Lucas	3	25	2	13	4	21	1	7	1			3	11	81	3	33	3	20			3	1	3	58		45		1	19	103	118	41	5	24
Lyon	15	15	2	22	4	9		1		4		1	26	51	2	58	2	28				3	1	86	2	45		1	37	161	149	29	3	36
Madison	15	21	1	20	4	16		2				2	22	59	2	38		16				1	2	55		49		1	23	186	119	36	6	75
Mahaska	10	41	3	26	6	35		5				2	21	108	2	40	5	21	1		5	6	19	67	4	69		8	42	241	192	51	3	30
Marion	19	33		25	8	22	1	2				2	28	88	3	56	3	38		4	1	9	9	107	1	50			58	275	247	32	1	42
Marshall	24	50	6	62	8	47						2	38	159	2	53	1	22		2	3	7	6	84		24		3	44					

TABLE XLI—CERTIFICATE AND EXPERIENCE

STATISTICS—SCHOOL YEAR 1927-1928—Continued

Counties	Number of Teachers Employed Holding— State: 1st Grade State Certificate		2nd Grade State Certificate		3rd Grade State Certificate		4th Grade State Certificate		State Diploma		Special State Certificate		Total State Certificates		Uniform County: 1st Grade Uniform County Certificate		2nd Grade Uniform County Certificate		3rd Grade Uniform County Certificate		Special Uniform County Certificate		Total Uniform County Certificates		High School Normal Training Certificate		Kindergarten Certificate		Total Certificates		Number Employed With Experience of— 2 Years or More	1 Year or Less Than 2 Years	Experience, but Less Than 1 Year	No Experience
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.				
Mills	1	19	2	6	6	22						2	17	46																				
Mitchell	7	23	1	38	3	9		7				2	16	69																				
Monona	13	20	2	44	4	19							19	83																				
Monroe	7	19	1	16	4	15	1	1					13	45																				
Montgomery	13	23		18	6	21							19	72																				
Muscatine	13	37		15	7	22							20	74																				
O'Brien	19	34	2	46	4	17					2		27	97																				
Osceola	8	13	1	17	1	9							10	39																				
Page	19	27	1	35	9	26						5	29	93																				
Palo Alto	14	22	1	29	5	17							20	68																				
Plymouth	9	26	1	29	14	25						1	24	75																				
Pocahontas	14	24		35	2	16						3	16	78																				
Polk	74	255	21	405	30	202	2		4	5		28	131	895																				
Pottawattamie	16	54	6	92	6	60		1				2	28	209																				
Poweshiek	14	35	2	37	5	22		2	1			2	22	98																				
Ringgold	11	13	1	8	7	3				1		2	19	27																				
Sac	21	37	2	34	4	17							27	88																				
Scott	24	35	6	64	5	11		1	1			3	36	114																				
Shelby	12	15		23	7	9				2			19	49																				
Sioux	20	25	8	15	4	3						2	32	45																				
Story	32	50	1	67	10	50	2	1				4	48	172																				
Tama	23	36	2	40	5	22				1		2	30	101																				
Taylor	14	30	5	23	2	12							21	65																				
Union	19	18	3	22	6	13						5	28	58																				
Van Buren	9	18	3	6	7	16	1						20	40																				
Wapello	1	48	1	53	6	41		1			1	3	9	146																				
Warren	18	24	2	15	3	35							23	74																				
Washington	16	37	2	23	8	23				1	1		27	84																				
Wayne	14	23	1	21	10	23		3				2	25	72																				
Webster	27	44	6	68	2	17		8		1		1	35	139																				
Winnebago	8	16	6	19	18	4						2	32	41																				
Winneshiek	10	18		15	1	8	2	6				6	13	53																				
Woodbury	62	110	21	281	23	124		6				2	106	523																				
Worth	10	21	1	16	1	7						2	12	46																				
Wright	17	37	2	34	7	18		1					26	90																				
Total	1,583	3,240	247	3,742	626	2,355	18	142	13	45	14	194	1,501	9,718	148	2,350	10	52	211	516	581	7,847	116	4,806		131	1,198	22,32	7,911	3,436	733	3,923

TABLE XLII—JUNIOR COLLEGE STATISTICS—SCHOOL YEAR 1927-1928

Name of Town	Population	Years work offered	Enrollment		Enrollment in Local High School				Number of junior college students from local high school	Number of junior college students not from local high school	Number graduated from junior college	Semester tuition per student	Number and Average Monthly Salary of Instructors, Exclusive of Superintendent, Devoting—											
													Full Time to Junior College				Part Time to Junior College				Full Time Divided Between Junior College and High School			
													Number		Salary		Number		Salary		Number		Salary	
			Freshmen	Sophomores	9th grade	10th grade	11th grade	12th grade					Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Albia	5,116	1	23	0	108	122	89	87	21	2	0	$50.00	----	----	----	----	2	3	$194.44	$170.28	----	----	----	----
Boone	14,000	1	65	0	227	220	190	150	53	12	0	50.00	----	----	----	----	----	----	----	----	3	3	$230.00	$180.00
Britt	1,700	1	21	0	47	47	33	28	16	5	0	60.00	----	1	----	$140.00	----	----	----	----	1	----	180.00	----
Burlington	27,000	2	52	33	304	256	212	200	68	17	29	37.50	----	1	----	315.79	----	----	----	----	3	3	225.06	192.56
Chariton	5,200	1	30	0	123	121	116	102	20	10	0	60.00	----	----	----	----	----	----	----	----	1	2	234.56	183.33
Clarinda	4,500	2	47	18	136	90	90	96	42	23	15	50.00	----	1	----	222.00	----	----	----	----	2	2	205.55	187.55
Cresco	3,114	1	20	0	54	72	54	65	16	4	0	50.00	1	1	$200.00	194.44	----	----	----	----	----	----	----	----
Creston	10,000	2	59	51	130	125	120	98	74	36	40	50.00	1	3	288.88	211.11	----	----	----	----	2	4	202.78	179.44
Estherville	4,699	2	36	22	101	75	80	58	46	12	10	50.00	1	----	222.22	----	----	----	----	----	2	4	268.33	179.44
Fort Dodge	22,000	2	67	28	290	231	195	211	63	32	14	45.00	1	1	250.00	210.00	----	----	----	----	2	4	247.38	182.83
Maquoketa	3,776	1	35	0	74	64	57	51	26	9	0	54.00	----	----	----	----	----	----	----	----	1	1	211.11	200.00
Marshalltown	17,000	1	43	0	304	206	165	116	32	11	0	50.00	----	----	----	----	----	----	----	----	1	3	222.22	196.29
Mason City	23,000	2	74	41	351	306	241	205	92	23	15	45.00	1	1	300.00	100.00	----	----	----	----	3	2	260.00	200.00
Osceola	3,000	1	42	----	110	68	64	48	34	8	0	62.50	----	----	----	----	----	----	----	----	----	4	----	176.38
Red Oak	5,760	1	54	----	149	110	85	75	37	17	0	52.50	----	----	----	----	----	----	----	----	----	3	----	200.00
Sheldon	3,100	2	39	23	100	51	61	33	31	22	0	50.00	----	----	----	----	----	----	----	----	2	4	201.11	208.45
Tipton	4,000	1	21	0	50	67	39	40	18	3	0	60.00	----	----	----	----	----	----	----	----	1	4	183.33	162.64
Washington	4,700	1	20	0	111	97	120	79	15	5	0	50.00	----	----	----	----	----	----	----	----	1	3	266.66	199.99
Waukon	3,000	2	25	17	70	53	55	56	38	3	20	45.00	----	----	----	----	----	----	----	----	1	3	188.88	164.44
Webster City	6,700	2	22	21	132	119	87	60	31	12	0	50.00	2	1	200.00	200.00	----	----	----	----	----	1	----	200.00
Total	8,569	----	785	254	2,971	2,500	2,162	1,858	773	266	143	$51.08	7	10	$237.30	$226.11	2	3	$194.44	$170.28	26	50	$227.39	$185.99

TABLE XLIII—SCHOOL HOUSE FUND
Rural—School Townships and Rural Independent Districts—School Year 1927-1928

Counties	Receipts						
	Received from District Tax	Received from Sale of Bonds	Received from Sale of School Funding Bonds	Received from Sale of Schoolhouses and Grounds	Received by Transfer from General Fund	Received from Other Sources	Total Receipts Including July 1, 1927 Balance
Adair	$ 731.44	----	----	----	----	$ 6.21	$ 2,996.33
Adams	3,834.29	----	----	$ 115.25	----	----	4,266.78
Allamakee	3,303.81	----	----	----	----	----	3,711.60
Appanoose	3,197.31	----	----	----	----	546.26	9,092.68
Audubon	3,687.91	----	----	----	----	----	5,366.87
Benton	2,523.42	$ 5,600.00	----	191.30	----	91.49	17,305.71
Black Hawk	4,061.73	4,000.00	----	143.60	$ 1,000.00	225.13	18,647.18
Boone	1,621.52	----	----	----	----	----	4,774.44
Bremer	5,977.11	----	----	----	1,505.22	60.05	11,343.09
Buchanan	1,126.05	----	----	----	----	----	2,772.63
Buena Vista	2,384.29	----	----	----	----	13.06	4,517.43
Butler	2,845.83	6,400.00	----	143.00	256.60	18.70	12,433.86
Calhoun	3,963.85	----	----	174.10	----	----	13,789.83
Carroll	4,716.35	12,000.00	----	687.50	----	3,229.75	23,238.18
Cass	1,021.46	----	----	----	2,200.00	820.00	5,170.60
Cedar	1,992.86	----	----	----	----	----	9,866.26
Cerro Gordo	7,336.88	49,931.25	$ 374.95	----	----	3,871.81	65,264.75
Cherokee	6,847.71	----	----	----	----	----	14,122.22
Chickasaw	5,023.71	2,686.00	6,000.00	449.50	----	434.86	21,024.26
Clarke	381.83	2,000.00	----	----	333.55	----	3,449.24
Clay	8,348.89	----	----	214.20	992.38	----	21,113.11
Clayton	1,288.57	----	----	----	----	1,018.32	3,715.18
Clinton	272.71	----	----	----	----	----	589.98
Crawford	11,018.07	----	----	1,271.78	----	1,893.40	23,990.64
Dallas	2,938.00	----	----	----	----	499.50	8,582.60
Davis	2,402.95	----	----	----	690.47	----	4,855.61
Decatur	958.05	2,050.00	----	----	----	----	3,374.94
Delaware	----	2,576.00	----	139.25	----	----	4,118.23
Des Moines	640.82	----	----	----	----	----	941.77
Dickinson	995.38	----	----	----	----	----	1,915.51
Dubuque	1,637.00	----	----	----	----	----	4,496.74
Emmet	4,578.90	----	----	----	1,722.37	950.00	13,121.34
Fayette	1,628.98	4,500.00	----	16.60	66.82	1,906.59	9,707.83
Floyd	5,147.77	----	----	----	----	150.62	9,569.37
Franklin	1,785.42	----	----	----	----	15.77	4,176.16
Fremont	941.43	----	----	----	----	----	1,616.26
Greene	2,372.60	----	----	142.00	67.32	598.78	4,643.12

TABLE XLIII—SCHOOL HOUSE FUND—Continued

Counties	Receipts						
	Received from District Tax	Received from Sale of Bonds	Received from Sale of School Funding Bonds	Received from Sale of Schoolhouses and Grounds	Received by Transfer from General Fund	Received from Other Sources	Total Receipts Including July 1, 1927 Balance
Grundy	11,031.75	4,727.36		348.53	2,214.09	391.56	29,261.80
Guthrie	4,282.59			70.00	2,725.93	9.69	10,031.57
Hamilton	3,058.37					77.70	5,686.30
Hancock	14,490.87			795.50	5,266.97	617.09	22,802.06
Hardin	7,418.41	3,622.91					19,573.80
Harrison	3,742.12						8,226.37
Henry	2,139.48					60.18	3,020.99
Howard	8,034.30	3,000.00		342.20	828.76		22,655.65
Humboldt	3,089.61				303.72	1,708.09	6,518.57
Ida	3,712.81	8,092.00		153.60	4,000.00		18,540.08
Iowa	3,301.02	3,650.00		85.45			8,509.11
Jackson	1,721.76						2,525.78
Jasper	12,303.34			531.78	13,871.60	8,392.02	39,512.53
Jefferson	4,403.66				1,321.36		7,448.95
Johnson	4,082.64	4,532.00		623.33	1,097.72	2,200.00	14,889.01
Jones	167.40	2,500.00		370.00	5,913.50	533.00	11,936.34
Keokuk	1,133.40			53.50		23.91	6,330.04
Kossuth	2,856.38					2,616.09	13,519.40
Lee							384.14
Linn	9,396.69	1,250.00				1,211.30	22,961.69
Louisa	514.52	2,223.25			259.33		3,230.42
Lucas	2,863.18						6,755.75
Lyon	17,872.34			665.00	2,800.00	468.11	42,857.19
Madison	3,085.23					86.13	3,746.71
Mahaska	2,675.33	3,000.00	130.00		1,204.47	1,004.50	11,208.94
Marion	4,575.87	1,050.00		21.50	286.95	485.00	9,898.13
Marshall	966.63						3,233.46
Mills	2,842.34					414.82	5,134.31
Mitchell	907.99						2,686.55
Monona	1,448.51			97.00			1,506.97
Monroe	2,207.65	1,815.50				483.29	13,403.04
Montgomery							279.00
Muscatine	1,220.94	3,000.00			535.94		4,756.88
O'Brien	28,221.03	40,658.13		2,220.35		1,189.50	91,702.46
Osceola	4,456.89				318.60		9,031.75
Page	677.07						2,946.67
Palo Alto	10,015.06		381.70	241.50		457.74	19,327.18
Plymouth	5,413.10				2,126.60	1,000.00	16,245.55
Pocahontas							2,583.41
Polk	3,677.18			60.06	7,256.00	485.47	15,022.65
Pottawattamie	8,122.36	5,450.00		697.34	2,000.00	3,500.00	35,726.64
Poweshiek	2,698.20	4,082.78		84.56		4.00	16,347.47
Ringgold	131.18					21.00	2,164.71
Sac	15,822.98	2,600.00		570.25	1.12	5.60	31,615.24
Scott	4,324.51	4,000.00			3,012.74	3.75	16,381.67
Shelby	8,946.76			190.00		38.75	13,292.06
Sioux	20,484.59			920.00	7,522.34	351.93	50,389.24
Story	1,126.08					40.00	3,793.61
Tama	1,756.31					26.30	9,129.10
Taylor	880.96						1,974.85
Union	835.62	1,800.00		200.00			3,910.62
Van Buren	1,444.33	3,535.00		55.00	2,061.86	2,010.20	11,341.60
Wapello	5,026.45				542.00	10.63	10,995.32
Warren	1,168.96						2,860.91
Washington							63.88
Wayne	75.10				219.73		388.21
Webster	6,811.20			192.50	3,880.74	3,100.32	33,684.18
Winnebago	3,198.80				365.43	2,210.20	8,631.80
Winneshiek	1,568.99						2,229.69
Woodbury	1,085.34	3,550.00		209.00	4,306.80	600.00	10,457.45
Worth	14,815.53			514.25	1,000.00	168.94	35,490.21
Wright	4,365.86	1,494.00			522.41	1,800.00	13,726.87
Total	$ 410,856.23	$ 191,786.18	$ 6,886.65	$ 14,020.16	$ 86,615.85	$ 57,067.16	$ 1,237,672.91
Total for City	$ 4,803,556.42	$ 775,440.69	$ 225,374.41	$ 63,442.42	$ 648,494.12	$ 250,978.47	$ 11,053,292.80
Total for State	$ 5,214,412.65	$ 967,226.87	$ 232,261.06	$ 77,462.58	$ 735,109.97	$ 308,045.63	$ 12,290,965.80

TABLE XLIV—SCHOOL HOUSE FUND AND COUNTY BOARD OF EDUCATION LIBRARY FUND ACCOUNT

Counties	Rural—School Townships and Rural Independent Districts—School Year 1927-1928								County Board of Education Library Fund Account			
	Disbursements								Receipts		Disbursements	
	Paid for School-houses and Sites	Paid on School Bonds	Paid Interest on School Bonds	Paid Interest on Registered Warrants	Transferred to General Fund	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1928	Withheld by County Auditors	Total Receipts Including July 1, 1927 Balance	Paid for Library Books, Transportation and Other Costs	Balance on Hand June 30, 1928
Adair	$ 1,834.00					$ 543.26	$ 2,377.26	$ 559.07	$ 347.55	$ 347.55	$ 315.31	$ 32.24
Adams	70.45	$ 2,344.40	$ 108.96			.35	2,524.16	1,742.62	267.15	267.15	255.98	11.17
Allamakee				$ 130.00	$ 2,940.66	302.50	3,373.16	337.84	432.15	432.15	430.04	2.11
Appanoose	751.26	500.00	15.00	73.63	234.94	2,637.32	4,212.15	4,880.53	438.75	438.75	435.19	3.56
Audubon	1,286.28				174.32	2,206.87	3,667.47	1,699.40	371.40	371.40	377.40	6.00
Benton	7,171.94	3,400.00	729.38	85.10	576.28	154.05	12,116.73	5,088.98	447.00	447.00	400.01	46.99
Black Hawk	8,767.56	1,100.00	1,887.50		1,022.46	839.83	13,617.35	5,029.83	367.65	367.65	315.36	52.29
Boone		1,200.00	218.55		528.55		1,947.10	2,827.34	402.30	402.30	375.55	26.75
Bremer	1,500.00	1,868.62	31.00		684.18	1,072.05	5,155.85	9,187.24	382.05	382.05	349.18	32.87
Buchanan	1,000.00			48.50	20.02		1,068.52	1,704.11	370.50	370.50	345.11	25.39
Buena Vista		900.00	273.10		150.53	61.37	1,385.00	3,132.43	114.15	114.15	112.51	1.64
Butler	7,610.00	126.00	228.38	57.10	902.74	313.23	9,237.45	3,216.41	412.95	412.95	292.66	120.29
Calhoun	6,463.78			11.94		1,292.74	7,728.46	6,061.37	326.40	326.40	285.95	40.45
Carroll	12,646.22	5,000.00	782.07		86.27	227.33	18,742.79	4,595.39	513.15	513.15	466.03	47.12
Cass				13.78	25.05	3,402.07	3,440.90	1,729.70	372.05	372.05	313.61	58.44
Cedar		1,000.00	163.39			618.00	1,781.39	8,111.87	284.25	284.25	267.73	16.52
Cerro Gordo	41,219.38	4,713.95	195.24	41.87	1,009.27	6,454.32	53,634.03	11,630.72	364.20	364.20	351.34	12.86
Cherokee		2,000.00	2,502.50			1,000.00	5,502.50	8,559.72	251.40	251.40	256.01	4.61
Chickasaw	12,182.81	3,500.00	592.73	4.75	849.49	659.29	17,789.07	3,235.19	382.35	382.35	333.78	48.57
Clarke	1,700.00	500.00	125.00		390.37		2,715.37	733.87	545.55	545.55	233.50	312.05
Clay	7,431.75	3,000.00	1,206.78			185.55	11,824.08	9,289.03	213.45	213.45	201.73	11.72
Clayton	2,342.74				217.04	3.97	2,563.75	1,151.43	566.25	566.25	540.99	25.26
Clinton	249.24				70.61	94.21	414.06	175.92	372.75	372.75	371.72	1.03
Crawford	13,099.21			251.68	1,639.56	1,961.62	16,952.07	7,047.87	499.20	499.20	481.30	17.90
Dallas	2,950.74	4,500.00	450.00	45.00			7,945.74	637.12	329.90	329.90	314.06	15.84
Davis	606.48	2,137.72	379.55			295.82	3,419.57	1,435.44	348.15	348.15	295.99	52.16
Decatur	1,852.70					133.26	1,985.96	1,388.98	344.10	344.10	346.19	2.09
Delaware	2,158.67				1,197.05	5.00	3,341.62	776.61	340.80	340.80	333.33	7.47
Des Moines	49.02					74.82	123.84	817.93	187.95	187.95	169.60	18.35
Dickinson					400.00		400.00	1,515.51	104.10	104.10	104.76	.66
Dubuque	1,112.50				61.19	267.10	1,540.79	2,565.95	612.60	612.60	596.96	15.64
Emmet	2,125.00	2,000.00	1,220.54			1,064.73	6,410.27	6,711.67	197.10	197.10	187.23	9.87
Fayette	6,248.29	700.00	180.66			86.50	6,224.45	5,483.38	468.00	468.00	424.61	43.39
Floyd	670.00	2,000.00	175.00	190.80	2,150.28		5,186.08	4,383.19	553.86	553.86	286.43	267.37
Franklin						509.10	509.10	3,667.06	382.20	382.20	341.85	40.35
Fremont					8.05	71.47	79.52	1,530.84	373.90	373.90	249.35	124.55
Greene	1,500.00	600.00	60.00	89.94	948.56	240.87	3,539.37	1,115.75	259.14	259.14	231.63	27.51
Grundy	8,700.23	6,829.30	2,071.47	90.00	1,342.24	1,249.46	20,282.90	8,978.90	337.05	337.05	310.81	26.24
Guthrie	4,649.43	1,000.00		71.19		558.96	6,279.58	3,751.99	832.30	832.30	416.78	435.52
Hamilton		2,637.50	25.56		420.24	206.97	3,290.27	1,796.03	389.25	389.25	371.05	18.20
Hancock	14,560.37				14.45	8,273.38	22,848.20	9,953.86	372.90	372.90	346.19	26.71
Hardin	100.00	4,500.00	388.94		614.82	1,793.75	7,397.51	12,176.29	345.15	345.15	338.73	6.42
Harrison		1,745.52	197.99			3,041.65	4,985.16	3,241.21	449.15	449.15	323.92	125.23
Henry		596.02	289.97		1,409.66	217.40	2,513.05	507.94	268.50	268.50	250.18	18.32
Howard	15,315.06	1,000.00	485.00		1,198.66	1,523.83	19,523.42	3,132.23	737.85	737.85	370.17	367.68
Humboldt	1,534.43	3,000.00	685.65		16.02	1,088.47	6,318.57		254.85	254.85	227.91	26.94
Ida	11,978.55	1,500.00	1,034.50			127.21	14,640.26	3,899.82	275.25	275.25	277.66	2.41
Iowa		1,000.00	1,050.00		4,116.31		6,166.31	2,342.80	454.20	454.20	448.23	5.97
Jackson		700.00	30.00			158.70	888.70	1,637.08	930.60	930.60	402.79	527.81
Jasper	23,434.68				459.27	5,268.89	29,162.84	10,349.69	601.35	601.35	602.61	1.26
Jefferson	2,345.88	1,900.00	135.25			1,400.66	5,781.79	1,667.16	339.90	339.90	323.65	16.25
Johnson	3,783.01	800.00	222.50	53.52	177.92	6,745.42	11,782.37	3,106.64	508.20	508.20	458.66	49.54
Jones	3,151.23		137.50		383.31	147.09	3,819.13	8,117.21	360.90	360.90	348.00	12.90
Keokuk	3,115.53	550.00	410.58	.34		939.29	5,015.74	1,314.90	367.05	367.05	330.73	36.32
Kossuth	3,392.00	250.00	131.25		1,007.68	1,135.76	6,116.69	7,402.71	372.25	372.25	372.25	
Lee						28.80	28.80	355.34	357.15	357.15	328.35	28.80
Linn	3,751.85	5,950.00	2,038.32			1,380.39	13,120.56	9,843.13	1,290.00	1,290.00	635.32	654.48
Louisa	2,482.58					15.00	2,497.58	732.84	117.00	117.00	108.24	8.76
Lucas	1,500.00	1,062.48	1,052.00		467.32	20.00	4,101.80	2,653.95	385.80	385.80	350.13	26.67
Lyon	19,897.29					1,357.20	21,254.49	21,602.70	477.30	477.30	444.63	32.67
Madison	1,231.82	922.98			31.58	403.13	2,589.51	1,157.20	312.90	312.90	309.66	3.24
Mahaska	3,051.31	4,120.00	396.79			392.43	7,960.53	3,248.41	493.65	493.65		493.65
Marion	1,562.51	3,617.50	219.38	10.00	96.52	222.14	5,748.05	4,150.08	369.45	369.45	340.67	28.78
Marshall					247.72		247.72	2,985.74	190.20	190.20	181.68	8.52
Mills		2,700.00	231.50			297.93	3,229.43	1,904.88	286.45	286.45	286.92	.47
Mitchell		1,100.00	190.25				1,290.25	1,396.39	247.35	247.35	201.67	45.68
Monona								1,596.97	684.00	684.00	301.34	382.66
Monroe	2,327.00	4,200.00	283.62		85.29	1,635.27	8,531.18	4,871.86	461.25	461.25	441.83	19.42
Montgomery					11.22		11.22	267.87	195.15	195.15	176.39	18.76
Muscatine	2,997.84	1,000.00	117.19			215.38	4,330.41	426.47	364.50	364.50	346.68	17.82
O'Brien	45,924.20	9,400.00	6,054.50			3,729.11	65,107.81	26,594.65	356.55	356.55	341.83	14.72
Osceola	4,627.48			176.24	1,445.31	7.63	6,256.66	2,775.09	254.55	254.55	248.84	5.71
Page					1,629.23		1,629.23	1,317.34	361.35	361.35	259.14	102.21
Palo Alto	10,113.02	1,317.63	100.00			391.31	11,921.96	7,405.22	346.50	346.50	325.46	21.04
Plymouth	2,164.23	2,920.60	742.50	30.00	242.60	76.60	6,176.53	10,069.02	580.95	580.95	509.31	71.64
Pocahontas	272.48						272.48	2,309.93	596.40	596.40	270.51	325.89
Polk	4,569.77	4,000.00	780.63			748.69	10,099.09	5,533.56	442.20	442.20	413.30	28.90
Pottawattamie	11,963.54	2,500.00	306.79		4,086.18	2,958.85	22,815.27	12,911.37	774.90	774.90	754.40	20.50
Poweshiek		2,500.00	762.50		3,427.60	111.98	6,802.08	9,545.39	376.45	376.45	281.07	95.38
Ringgold		100.00	115.00		199.96		414.96	1,749.72	292.10	292.10	276.28	16.82
Sac	13,548.49	2,500.00	781.25	8.50	51.01	1,235.12	19,124.37	12,400.87	336.55	336.55	301.76	24.79

TABLE XLIV—SCHOOL HOUSE FUND AND COUNTY BOARD OF EDUCATION LIBRARY FUND ACCOUNT—Continued

Counties	Rural—School Townships and Rural Independent Districts—School Year 1927-1928								County Board of Education Library Fund Account			
	Disbursements								Receipts		Disbursements	
	Paid for School-houses and Sites	Paid on School Bonds	Paid Interest on School Bonds	Paid Interest on Regis-tered War-rants	Trans-ferred to General Fund	Paid for Other Purposes	Total Disburse-ments	On Hand June 30, 1928	Withheld by County Auditors	Total Receipts Including July 1, 1927 Balance	Paid for Library Books, Trans-portation and Other Costs	Balance on Hand June 30, 1928
Scott	7,565.80	2,500.00	522.87		309.8[illegible]	884.59	11,783.08	4,598.59	450.45	450.45	422.14	28.31
Shelby	3,160.59	2,500.00	1,025.00	129.28	454.34	1,056.67	8,316.88	4,975.18	435.75	435.75	356.76	78.99
Sioux	23,521.88	4,542.40	105.00	79.28	1,206.77	3,528.84	32,984.17	17,405.97	613.80	613.80	587.28	26.52
Story		1,300.00	179.13		9.77		1,488.90	2,304.71	183.45	183.45	165.01	18.44
Tama	3,447.98	700.00	142.50		577.55	35.80	4,903.83	4,225.27	393.90	393.90	315.93	77.97
Taylor	694.23			37.02	1,106.22		1,837.47	137.58	368.25	368.25	347.08	21.17
Union	1,400.00	1,500.00	59.04		108.33	498.91	3,566.28	344.34	233.25	233.25	231.07	2.18
Van Buren	5,195.30	900.00	174.73		268.32	1,122.13	7,660.48	3,681.12	306.90	306.90	274.58	32.32
Wapello	469.46	1,266.33	295.32	50.40	2,047.46	1,414.82	5,543.79	5,451.53	387.60	387.60	380.93	6.67
Warren	500.00	307.50	20.00			94.7[illegible]	922.23	1,928.68	296.03	296.03	278.54	17.49
Washington								63.88	366.30	366.30	352.89	13.41
Wayne					1.52	219.73	221.25	166.96	278.25	278.25	283.47	5.22
Webster	5,505.55	15,500.00	1,637.16	2,539.00		4,541.33	29,723.04	3,061.14	464.85	464.85	438.17	26.68
Winnebago		2,400.00	230.28		500.00	4,220.01	7,350.29	1,281.51	321.90	321.90	311.82	10.08
Winneshiek					457.34		457.34	1,782.35	485.55	485.55	466.08	19.47
Woodbury	3,057.09	1,000.00	507.50			1,005.49	5,570.08	4,887.37	419.25	419.25	374.01	45.24
Worth	7,796.75	8,500.00	5,366.03		1,000.00	1,356.62	24,079.40	11,410.81	290.85	290.85	267.12	23.73
Wright	3,333.97		927.99			253.98	4,515.94	9,210.93	831.60	831.60	402.33	429.27
Total	$ 439,596.30	$ 164,986.65	$ 44,216.07	$ 4,309.86	$ 47,512.03	$ 97,236.08	$ 797,826.99	$ 439,845.92	$ 40,032.02	$ 40,032.02	$ 33,410.12	$ 6,621.90
Total City	$1,763,516.86	$2,003,000.26	$2,305,377.30	$23,512.35	$445,086.35	$746,427.58	$7,286,920.70	$3,766,372.19	$ 76,124.03	$ 76,124.03	$ 64,089.58	$12,034.45
Total State	$2,203,083.16	$2,167,986.91	$2,349,593.37	$27,822.21	$492,598.38	$843,663.66	$8,084,747.69	$4,206,218.11	$ 116,156.05	$ 116,156.05	$ 97,499.70	$18,656.35

TABLE XLV—SCHOOL HOUSE FUND

City—City, Town, Village, and Consolidated Schools—School Year 1927-1928

Counties	Receipts						
	Received from District Tax	Received from Sale of Bonds	Received from Sale of School Funding Bonds	Received from Sale of Schoolhouses and Grounds	Received by Transfer from General Fund	Received from Other Sources	Total Receipts Including July 1, 1927 Balance
Adair	$ 31,251.42			$ 60.00			$ 45,068.20
Adams	22,782.27	$ 11,500.00		575.00		$ 253.77	42,369.20
Allamakee	17,218.48				$ 2,628.00		44,473.91
Appanoose	27,822.12						49,808.59
Audubon	16,820.33				12,942.00	155.07	40,323.70
Benton	56,856.09				337.87	1.50	107,712.49
Black Hawk	132,765.25				26,722.42	28.74	227,563.74
Boone	77,002.72			190.00		447.91	121,042.06
Bremer	31,198.74				1,900.00	445.51	43,676.46
Buchanan	36,836.71	40,612.66		295.00		155.16	127,128.44
Buena Vista	73,272.22	60,000.00			9,000.00	105.00	224,166.34
Butler	24,408.42	9,693.72		197.50	5,000.00	6,570.51	92,253.22
Calhoun	22,457.16	4,600.10			4,000.00	712.70	51,651.56
Carroll	30,344.80	3,788.00			11,300.00	152.50	58,154.65
Cass	29,687.79			15.00		40.00	77,733.39
Cedar	54,866.13	10,588.09		58.35		21.70	93,518.56
Cerro Gordo	23,966.61					372.12	67,710.48
Cherokee	57,298.74			125.00		20,180.80	119,371.47
Chickasaw	13,679.16				2,000.00		22,496.92
Clarke	8,164.81						14,324.93
Clay	44,145.59	52,053.62	$ 250.00	885.00			160,103.22
Clayton	29,642.23	25,075.00					79,203.01
Clinton	106,979.65	23,133.66			8,411.51	1,735.56	252,831.54
Crawford	27,136.47	784.15				6,006.93	58,796.74
Dallas	68,800.36				17,300.00	5,639.46	128,903.14
Davis	14,194.29						29,316.80
Decatur	18,019.19					546.67	39,261.17
Delaware	18,442.83	30,537.50				6,900.16	70,404.35
Des Moines	64,899.99				2,000.00	1,000.00	100,096.69
Dickinson	35,686.17			150.00		135.06	77,743.89
Dubuque	123,606.17				13,500.00	1,924.96	239,979.98
Emmet	34,314.63					7,863.11	52,319.96
Fayette	46,206.45			948.70	9,020.49	1,010.62	94,260.58
Floyd	21,533.67	25,000.00				73.9[illegible]	67,326.60
Franklin	24,002.56					722.7[illegible]	36,765.69
Fremont	31,502.03		28,074.17	742.00		1,239.3[illegible]	80,052.71

TABLE XLV—SCHOOL HOUSE FUND—Continued

Counties	Receipts						
	Received from District Tax	Received from Sale of Bonds	Received from Sale of School Funding Bonds	Received from Sale of Schoolhouses and Grounds	Received by Transfer from General Fund	Received from Other Sources	Total Receipts Including July 1, 1927 Balance
Greene	51,485.91				16,000.00	33.66	95,892.89
Grundy	47,463.55						85,326.12
Guthrie	40,830.46			101.00	22,000.00	15.39	79,803.41
Hamilton	60,016.02	25,875.43				7,111.13	135,844.34
Hancock	29,993.84					50.00	50,233.73
Hardin	47,888.32		42,000.00		15,000.00	1,717.76	152,185.35
Harrison	33,397.99				3,171.39	1.35	79,091.18
Henry	30,445.78				5,899.86		60,866.15
Howard	8,552.51						20,092.86
Humboldt	41,449.69					1,475.00	80,894.90
Ida	23,723.56					649.69	51,372.65
Iowa	18,668.98				1,594.22	11,255.29	59,378.06
Jackson	20,776.89	3,937.03					89,169.90
Jasper	42,509.21				1,584.40	21,168.26	89,585.26
Jefferson	22,507.63	8,089.00			87.24	11,200.93	52,652.85
Johnson	40,263.17	5,514.19			875.00		88,404.60
Jones	46,879.91					62.50	65,986.99
Keokuk	35,341.04	40,886.11			5,500.00	3,658.39	124,356.21
Kossuth	32,099.05				12,807.40	2,642.40	71,075.68
Lee	96,059.08	71,512.81		2,293.04	5,000.00	3,610.81	221,317.19
Linn	216,360.76	28,253.88		43,500.00		6,067.75	427,843.55
Louisa	56,644.31					2,855.26	91,759.70
Lucas	24,340.95					1,313.23	40,736.52
Lyon	16,182.02	33,311.57		1,861.47	16,800.00	6,617.03	89,711.13
Madison	28,598.75					2,978.53	61,675.28
Mahaska	36,968.58			50.00			60,157.83
Marion	34,117.16				6,847.56	4,331.62	63,681.95
Marshall	123,508.89	70,076.89	618.60	6,573.02	8,200.00	3,835.95	257,961.07
Mills	18,957.68				5,775.30		41,657.56
Mitchell	25,377.64		14,000.00			93.50	49,426.18
Monona	36,167.22					55.84	52,556.51
Monroe	7,483.40						28,845.40
Montgomery	35,947.11				1,903.06		53,018.45
Muscatine	39,352.92			293.00	15,000.00	122.48	176,638.38
O'Brien	46,668.92			140.00		565.06	69,098.88
Osceola	21,650.45					24.73	37,272.23
Page	49,120.20						112,589.24
Palo Alto	36,343.94	5,500.00				13,186.99	80,929.10
Plymouth	33,516.32	761.37		1,000.00			58,229.24
Pocahontas	30,517.00	65,609.38				19.49	182,094.73
Polk	219,125.48				300,000.00	36,531.92	1,210,715.79
Pottawattamie	132,446.54			1,491.60		2.50	246,355.99
Poweshiek	35,739.19		140,331.64			373.33	208,851.64
Ringgold	21,692.71				2,908.55	247.50	49,877.12
Sac	43,768.52					45.00	97,152.50
Scott	149,317.27					1,405.00	252,705.51
Shelby	47,102.09	12,614.38			530.00	1,565.27	115,927.89
Sioux	27,887.95		100.00			11,742.14	65,470.93
Story	148,991.24			362.74		12,423.40	246,717.66
Tama	53,291.21				2,200.00		102,532.57
Taylor	22,454.74	30,090.90				624.87	68,590.10
Union	39,636.04					580.16	51,020.96
Van Buren	55,256.44				2,000.00		69,986.96
Wapello	63,622.87					28.31	125,604.10
Warren	47,947.63				2,588.35	2,411.26	112,156.99
Washington	33,806.91					5.02	63,757.48
Wayne	26,914.70				3,693.25	23.75	46,019.97
Webster	105,157.08			125.00			174,239.77
Winnebago	23,235.49				1,037.42	9,187.36	35,720.97
Winneshiek	16,884.53						29,206.06
Woodbury	249,456.53	50,792.33		1,360.00	63,428.83	2,432.23	536,276.98
Worth	26,312.42	25,248.92		50.00		185.08	60,819.29
Wright	27,440.27						56,127.64
Total	$ 4,803,556.42	$ 775,440.69	$ 225,374.41	$ 63,442.42	$ 648,494.12	$ 250,978.47	$ 11,053,292.89
Total for Rural	$ 410,856.23	$ 191,786.18	$ 6,886.65	$ 14,020.16	$ 86,615.85	$ 57,067.16	$ 1,237,672.91
Total for State	$ 5,214,412.65	$ 967,226.87	$ 232,261.06	$ 77,462.58	$ 735,109.97	$ 308,045.63	$ 12,290,965.80

TABLE XLVI—SCHOOL HOUSE FUND AND COUNTY BOARD OF EDUCATION LIBRARY FUND ACCOUNT

Counties	City—City, Town, Village and Consolidated Schools—School Year 1927-1928							County Board of Education Library Fund Account			
	Disbursements							Receipts		Disbursements	
	Paid for School-houses and Sites	Paid on School Bonds	Paid Interest on School Bonds	Paid Interest on Registered Warrants	Transferred to General Fund	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1928	Withheld by County Auditor	Total Receipts Including July 1, 1927 Balance	Paid for Library Books, Transportation and Other Costs	Balance on Hand June 30, 1928
Adair	$ 2,093.13	$ 12,000.00	$ 18,141.75			$ 145.00	$ 22,379.88	$ 12,688.32	$ 264.30	$ 264.30	$ 233.25	$ 31.07
Adams	13,108.07	3,000.00	13,681.92			109.65	29,899.64	12,469.56	184.65	184.65	163.70	20.95
Allamakee	500.65	11,000.00	9,246.72			9,308.72	30,059.09	14,414.82	292.20	292.20	291.50	.70
Appanoose		9,800.00	11,052.00			5,665.40	27,995.33	22,713.26	861.45	861.45	847.78	13.67
Audubon		6,500.00	8,713.85		$ 577.93	3,573.29	18,787.14	21,536.56	205.65	205.65	187.93	17.72
Benton	737.23	19,750.00	22,828.73			817.43	44,133.39	63,579.10	538.35	538.35	525.03	13.32
Black Hawk	40,288.02	36,500.00	59,818.50	$ 338.75		26,873.57	163,818.84	63,744.90	2,138.70	2,138.70	128.59	10.11
Boone		30,500.00	35,452.69	3.60	2,000.00	2,254.55	70,210.84	50,831.22	1,006.95	1,006.95	999.16	7.79
Bremer		7,125.00	16,638.95			2,895.15	26,659.10	17,017.36	345.30	345.30	293.86	51.44
Buchanan	39,453.25	16,500.00	17,003.71			1,728.41	74,685.37	52,443.07	437.25	437.25	419.87	17.38
Buena Vista	57,165.46	33,500.00	27,740.92			12,510.16	130,916.54	93,249.80	730.05	730.05	710.76	19.29
Butler	32,221.42	13,000.00	16,761.29			203.92	62,186.63	30,066.59	382.80	382.80	351.08	31.72
Calhoun		10,000.00	13,791.20		18.23	2,006.51	25,815.94	25,835.42	450.75	450.75	386.01	64.74
Carroll	4,443.65	16,500.00	14,329.88			3,015.26	38,288.79	19,865.86	516.90	516.90	483.85	33.05
Cass	900.00	27,000.00	16,694.88		5,000.00	3.46	49,598.34	28,135.06	434.35	434.35	398.23	36.12
Cedar	3,859.43	19,500.00	32,972.76			473.92	56,806.11	36,712.45	435.75	435.75	405.21	30.54
Cerro Gordo	30,779.80	4,750.00	4,990.29			36.17	40,556.26	27,154.22	1,283.85	1,283.85	1,280.63	3.22
Cherokee	2,717.20	29,247.40	37,884.90	252.62	4,700.00	3,875.22	78,677.34	40,694.13	487.50	487.50	468.40	19.10
Chickasaw	1,242.37	7,500.00	4,953.01			1,009.66	14,705.04	7,791.88	291.15	291.15	260.19	30.96
Clarke		3,000.00	8,329.22			2.10	11,331.32	2,993.61	295.35	295.35	155.02	140.33
Clay	50,697.65	30,600.00	24,447.12		8,250.42	6,830.38	120,825.57	39,277.65	466.65	466.65	375.09	91.56
Clayton	27,510.05	7,500.00	14,052.81			3,166.39	54,229.25	24,973.76	458.55	458.55	423.36	35.19
Clinton	65,674.80	52,721.28	68,819.59			16.62	187,232.29	65,619.25	1,512.45	1,512.45	1,374.63	137.82
Crawford	9,655.01	14,000.00	7,741.26	207.85	2,520.69	1,032.25	35,157.06	23,639.68	423.00	423.00	324.34	98.66
Dallas	2,754.15	39,850.76	33,712.85	1,171.94		25,091.82	102,581.52	26,321.62	769.65	769.65	733.78	35.87
Davis		7,000.00	6,847.50			.10	13,847.60	15,469.20	177.00	177.00	158.47	18.53
Decatur	2,179.44	11,713.63	8,207.63		1,392.91	4,121.62	27,515.23	11,745.94	352.80	352.80	342.78	10.02
Delaware	27,299.13	8,402.25	9,644.80		1,193.74	12,338.77	58,878.69	11,525.66	439.80	439.80	424.87	14.93
Des Moines	7,894.97	35,200.00	28,000.21	674.84	500.00	1,465.00	73,735.02	26,361.67	1,280.40	1,280.40	1,247.44	32.96
Dickinson		15,000.00	14,967.36			1,362.27	31,329.63	46,414.26	401.70	401.70	367.90	33.80
Dubuque	14,000.00	4,350.00	61,323.10			97,085.28	176,768.38	65,211.60	1,912.80	1,912.80	1,917.47	4.67
Emmet		24,500.00	12,476.84			5,293.65	42,270.49	10,049.47	411.00	411.00	308.27	102.73
Fayette	15,422.59	23,300.00	29,678.20			4,962.04	73,362.83	20,807.75	936.45	936.45	794.69	142.40
Floyd	1,972.13	16,500.00	10,127.23		1,500.00	3,068.07	27,198.47	40,129.13	916.65	916.65	483.58	433.07
Franklin	147.45	9,500.00	11,033.99			1,323.48	22,004.92	14,760.77	334.80	334.80	313.45	21.35
Fremont	5,835.00	16,000.00	16,831.36	744.20			39,410.56	40,642.15	695.91	695.91	463.95	231.96
Greene		44,222.50	23,282.22			2,082.67	69,587.39	26,305.50	427.80	427.80	421.42	6.38
Grundy		16,000.00	26,526.05	822.79		5,900.00	49,248.84	36,077.28	331.65	331.65	317.61	14.04
Guthrie	8,894.24	33,352.35	17,507.37	277.35		3,339.89	63,362.20	16,441.21	726.45	726.45	357.96	368.49
Hamilton	33,416.75	28,098.56	26,580.40	395.00	10,000.00	8,026.08	106,516.79	29,327.55	558.90	558.90	555.57	3.33
Hancock	2,000.00	9,000.00	12,050.32			2,830.15	25,870.47	24,363.26	328.20	328.20	303.35	24.85
Hardin	46,057.11	16,900.00	25,556.27	293.75	1,083.43	7,609.35	97,496.91	54,698.44	612.30	612.30	574.17	38.13
Harrison	250.00	19,000.00	12,123.63			634.03	32,007.66	47,083.52	652.80	652.80	637.11	15.69
Henry	5,600.00	16,500.00	18,773.30		897.10	2,475.97	44,246.37	16,619.78	461.85	461.85	449.48	12.37
Howard		1,000.00	4,865.28			245.81	6,111.09	13,981.77	477.60	477.60	252.40	225.20
Humboldt		13,475.00	16,157.11	1,451.27		7,385.47	38,468.85	42,426.05	337.95	337.95	287.35	50.60
Ida	505.00	11,500.00	12,388.85			445.00	24,838.85	26,533.80	247.75	247.75	190.85	56.90
Iowa	2,000.00	6,368.64	12,513.91				20,882.55	38,496.11	322.80	322.80	302.21	20.59
Jackson		8,000.00	15,538.91			40,632.91	64,171.82	24,998.08	679.20	679.20	343.59	335.61
Jasper	5,289.52	19,062.50	33,501.35	1,088.13		10,900.15	69,841.65	19,743.61	769.05	769.05	770.01	.96
Jefferson		12,250.00	15,586.04			10,178.73	38,014.77	14,638.08	381.45	381.45	373.72	7.73
Johnson	15,600.00	20,825.00	12,647.54		6,280.38	1,244.36	56,597.28	31,807.32	615.90	615.90	517.95	97.95
Jones		24,010.55	16,382.32			995.19	41,388.06	24,618.93	418.65	418.65	276.20	142.45
Keokuk	17,024.66	25,000.00	21,400.68			2,191.96	65,617.30	58,738.91	486.60	486.60	457.68	28.92
Kossuth		16,500.00	19,004.61			10,402.66	45,907.27	25,168.41	596.55	596.55	596.55	
Lee	76,409.54	60,000.00	48,721.80			6,496.68	191,627.42	29,689.77	1,222.05	1,222.05	1,222.05	
Linn	72,178.87	40,000.00	94,874.42		72,618.39	16,705.42	296,377.10	131,466.45	5,720.70	5,720.70	2,539.32	3,181.38
Louisa	1,000.00	21,000.00	31,106.52	1,030.00		1,019.69	55,158.21	36,606.49	403.65	403.65	367.01	36.64
Lucas	1,000.00	11,720.00	7,134.26			2,180.32	22,034.58	18,701.94	314.10	314.10	306.65	7.45
Lyon	31,761.14	8,500.00	16,184.82	1.04		13,423.12	69,870.12	19,841.01	278.85	278.85	265.72	13.13
Madison		7,000.00	23,965.83			25.04	30,990.93	30,684.35	301.90	301.90	269.58	32.32
Mahaska	2,500.00	22,000.00	14,189.09			1,050.51	39,739.60	20,418.23	582.15	582.15	403.89	178.26
Marion	15,204.55	8,817.50	11,637.70	215.82	1,009.65	11,974.57	48,862.79	14,819.16	786.30	786.30	729.40	56.90
Marshall	36,393.50	40,500.00	56,758.83	30.00	5,000.00	71,642.04	210,324.37	47,636.70	1,244.70	1,244.70	1,173.55	71.15
Mills		18,000.00	9,172.95		1,000.00	575.50	28,748.45	12,909.11	315.45	315.45	271.47	43.98
Mitchell		24,300.00	11,826.40	66.68		1,645.38	37,838.46	11,587.72	466.37	466.37	434.81	31.56
Monona	400.00	12,675.00	18,634.50				31,709.50	20,847.01	1,053.30	1,053.30	481.64	571.66
Monroe		4,000.00	2,150.74	3,412.50		761.00	10,324.24	18,521.16	405.30	405.30	396.53	8.77
Montgomery	2,081.00	12,500.00	17,496.41	672.83		3,675.53	36,425.77	16,592.68	565.35	565.35	474.12	91.23
Muscatine	113,972.49	10,000.00	18,670.00			4,300.00	146,942.49	29,695.80	792.30	792.30	720.66	71.64
O'Brien	1,223.91	13,000.00	25,691.59		180.00	1,707.37	41,811.97	27,286.91	473.85	473.85	454.20	19.65
Osceola	70.80	6,500.00	9,922.71		2,706.83	228.25	19,428.59	17,843.64	219.30	219.30	169.04	50.21
Page		15,000.00	29,603.22	188.44		2,640.28	47,431.94	65,157.30	676.35	676.35	619.83	56.52
Palo Alto	5,476.30	27,500.00	17,690.24			16,473.49	67,140.43	13,788.67	406.65	406.65	357.19	49.35
Plymouth		16,500.00	17,448.15	53.70		970.19	34,972.07	23,357.17	522.60	522.60	479.64	42.96
Pocahontas	109,991.39	13,000.00	16,908.93	91.68		2,670.79	142,662.79	39,431.94	818.25	818.25	357.16	461.09
Polk	368,056.44	105,500.00	31,991.43		302,000.00	47,503.69	795,141.56	415,574.23	6,944.50	6,944.50	6,312.85	631.65
Pottawattamie	2,437.13	50,000.00	61,146.60		1,825.49	9,313.24	125,972.55	120,382.44	2,201.70	2,201.70	2,167.30	34.40
Poweshiek	31,970.27	16,500.00	23,080.09		349.35	76,681.42	138,580.73	70,393.91	405.60	405.60	107.86	297.74
Ringgold		8,000.00	8,883.56	8.40	4,500.00	32.39	22,344.15	27,832.97	264.60	264.60	241.12	23.48
Sac		20,500.00	29,376.92			374.10	50,251.02	46,901.48	478.95	478.95	406.41	72.54

TABLE XLVI—SCHOOL HOUSE FUND AND COUNTY BOARD OF EDUCATION LIBRARY FUND ACCOUNT—Continued

Counties	City—City, Town, Village and Consolidated Schools—School Year 1927-1928								County Board of Education Library Fund Account			
	Disbursements								Receipts		Disbursements	
	Paid for School-houses and Sites	Paid on School Bonds	Paid Interest on School Bonds	Paid Interest on Registered Warrants	Transferred to General Fund	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1928	Withheld by County Auditor	Total Receipts Including July 1, 1927 Balance	Paid for Library Books, Transportation and Other Costs	Balance on Hand June 30, 1928
Scott	15,000.00	46,500.00	61,020.24		176.31	389.44	123,085.99	129,619.52	2,279.70	2,279.70	2,268.50	11.20
Shelby	12,877.96	16,500.00	26,149.77			7,634.37	63,162.10	52,765.79	357.30	357.30	267.65	89.65
Sioux	1,100.00	12,490.00	17,470.88	175.00		12,311.28	43,547.16	21,923.77	724.55	724.55	626.29	98.26
Story	63,634.18	56,800.00	61,889.37			8,170.62	190,494.17	56,223.49	1,107.45	1,107.45	1,083.72	23.73
Tama	3,100.00	34,051.42	20,239.45	1,020.00		3,079.43	61,490.30	41,042.27	512.25	512.25	460.52	51.73
Taylor	23,827.20	7,500.00	14,282.68			9,830.00	55,439.88	13,150.22	277.50	277.50	256.93	20.57
Union	4,382.00	6,000.00	22,582.49	193.90		406.60	33,564.99	17,455.97	517.80	517.80	441.89	75.91
Van Buren	27,661.80	4,500.00	5,266.38			480.37	37,908.55	32,078.41	289.35	289.35	266.45	22.90
Wapello	29,017.96	9,000.00	35,600.00	7,585.01	501.22	2,043.20	83,747.39	41,856.71	1,235.55	1,235.55	1,117.86	117.69
Warren	2,240.00	21,965.00	21,111.18			6,005.48	51,321.66	60,835.33	501.75	501.75	416.62	85.13
Washington	231.00	14,055.30	20,851.52	14.51		5.02	35,157.35	28,600.13	466.50	466.50	468.54	2.04
Wayne		4,500.00	15,083.60			2,591.88	22,175.48	23,844.49	362.85	362.85	353.61	9.24
Webster	278.00	29,849.37	64,244.15		1,354.28	5,035.92	100,761.72	73,478.05	1,307.85	1,307.85	991.47	316.38
Winnebago	7,550.76	6,000.00	13,372.80	378.33		5,042.31	32,344.20	3,376.77	291.90	291.90	289.87	2.03
Winneshiek		6,000.00	6,250.00	630.00		3,500.00	16,380.00	12,826.05	373.65	373.65	373.52	.13
Woodbury	162,205.82	138,000.00	128,097.34	19.39	6,000.00	22,029.67	456,352.22	79,924.76	3,878.70	3,878.70	2,857.63	1,021.07
Worth	10,071.00	12,501.25	10,666.87			322.11	33,561.23	27,238.06	219.45	219.45	188.65	30.80
Wright		15,000.00	15,594.92				30,594.92	25,532.72	1,108.80	1,108.80	402.51	706.29
Total	$1,763,516.86	$2,003,000.26	$2,305,377.30	$23,512.35	$445,086.35	$746,427.58	$7,286,920.70	$3,766,372.19	$ 76,124.03	$ 76,124.03	$ 64,089.58	$12,034.45
Total Rural	$ 439,566.30	$ 164,986.65	$ 44,216.07	$ 4,309.86	$ 47,512.03	$ 97,236.08	$ 797,826.99	$ 439,845.92	$ 40,032.02	$ 40,032.02	$ 33,410.12	$ 6,621.90
Total State	$2,203,083.16	$2,167,986.91	$2,349,593.37	$27,822.21	$492,598.38	$843,663.66	$8,084,747.69	$4,206,218.11	$ 116,156.05	$ 116,156.05	$ 97,499.70	$18,656.35

TABLE XLVII—GENERAL FUND

Rural—School Townships and Rural Independent Districts—School Year 1927-1928

Counties	Receipts								
	On Hand July 1, 1927	Received from District Tax	Received from Semi-annual Apportionment	Received from State and Federal Aid	Received from Tuition	Received by Transfer from School-house Fund	Received from Sale of Textbooks and Supplies	Received from Other Sources	Total Receipts Including July, 1, 1927 Balance
Adair	$ 71,112.26	$ 140,309.72	$ 1,289.11	$ 789.26	$ 445.50		$ 21.50	$ 720.72	$ 214,679.07
Adams	39,445.94	84,747.68	5,014.03	352.30	119.08			351.87	130,030.90
Allamakee	50,448.68	93,396.89	4,329.00	977.69	297.00	$ 2,940.66	26.06	3,367.08	155,783.06
Appanoose	58,459.88	92,158.50	4,522.34	163.85	1,456.35	234.94		2,032.17	159,068.03
Audubon	59,231.54	95,379.53	5,043.60	415.10	979.50	174.32		2,136.48	163,360.07
Benton	88,757.02	136,941.94	7,225.50	848.49	986.50	662.96	5.15	2,053.10	237,481.26
Black Hawk	55,948.53	100,939.93	5,690.67	423.96	961.72	1,022.46	30.79	2,400.01	167,418.07
Boone	42,654.50	104,968.69	3,759.96	1,383.00	578.41	684.72		1,412.61	191,441.89
Bremer	51,632.56	82,141.40	6,156.12	975.64	1,871.45	684.18	55.86	7,911.61	151,428.82
Buchanan	74,517.64	106,640.84	7,704.71	760.67	444.36	20.02	120.43	1,154.97	191,263.04
Buena Vista	16,879.49	42,695.48	1,779.21	238.08		150.53	64.74	2,179.01	63,986.54
Butler	62,183.84	125,039.63	6,995.89	1,466.58	557.14	902.74		4,070.14	201,215.96
Calhoun	68,153.56	117,572.97	6,540.28	829.99	371.00		975.25	165.01	194,608.06
Carroll	51,744.43	86,129.07	7,405.01	562.58	378.67	86.27	314.36	235.96	146,856.35
Cass	55,239.39	122,220.43	8,106.85	303.13	383.00	25.00	45.00	3,919.50	190,242.44
Cedar	49,820.07	89,913.92	4,263.75	720.98	477.45			6,719.38	151,915.55
Cerro Gordo	91,812.22	141,683.09	5,185.25	1,852.26	1,312.94	1,009.27	16.47	3,609.33	246,480.83
Cherokee	34,313.14	93,976.01	4,717.77	587.14	175.20			369.38	134,138.64
Chickasaw	62,656.05	86,781.83	5,371.00	1,218.03	1,667.94	849.49		3,819.52	162,563.86
Clarke	44,389.79	85,984.15	3,506.66	43.70	932.06	390.37	1.13	3,399.21	138,647.07
Clay	42,243.80	88,537.70	2,436.93	234.86	76.77			480.11	134,010.17
Clayton	103,718.36	161,562.17	7,059.32	770.12	989.55	2,819.48	336.34	1,508.66	278,764.00
Clinton	69,915.82	119,343.18	6,283.69	854.79	923.74	70.61	191.76	8,972.55	205,958.14
Crawford	101,227.35	174,610.53	7,737.70	1,641.34		1,639.56	411.32	7,787.37	295,055.17
Dallas	63,982.36	109,565.94	4,784.10	1,307.12	394.20			280.23	180,314.05
Davis	67,005.64	79,968.28	4,813.26	700.81	725.76			1,109.86	154,323.61
Decatur	99,263.20	106,822.64	5,165.56	146.97	272.65	25.85		2,250.69	183,947.56
Delaware	51,480.60	81,200.17	4,305.78	625.87	54.00	1,197.95		1,295.49	140,168.26
Des Moines	23,884.13	44,432.34	2,439.00	335.92	266.05	103.57		3,439.48	74,900.49
Dickinson	23,711.52	40,133.27	1,200.32	491.57	169.00	400.00	2.90	891.55	66,901.13
Dubuque	39,377.98	85,455.87	5,373.38	325.00	1,116.54	61.19		3,479.01	135,388.97
Emmet	35,417.98	78,139.36	2,724.15	243.00	491.00	858.55	120.16	1,201.87	119,196.01
Fayette	77,741.72	129,388.70	7,196.60	144.74	608.24		6.56	3,025.51	218,112.01
Floyd	50,157.71	95,492.41	4,445.71	756.48	357.09	2,466.83		2,722.93	165,428.15
Franklin	48,249.43	123,871.97	6,199.87	761.94	1,234.62		3.10	1,222.34	181,543.27

TABLE XLVII—GENERA FUND—Continued

Counties	Receipts								
	On Hand July 1, 1927	Received from District Tax	Received from Semi-annual Apportionment	Received from State and Federal Aid	Received from Tuition	Received by Transfer from Schoolhouse Fund	Received from Sale of Textbooks and Supplies	Received from Other Sources	Total Receipts Including July, 1, 1927 Balance
Fremont	31,843.00	102,438.59	2,522.44	737.38	1,369.00	8.05	9.63	222.03	129,050.12
Greene	44,375.50	101,510.05	6,655.21	868.90	387.48	948.56	14.94	873.80	155,634.42
Grundy	55,723.29	93,202.39	5,341.00	543.45	932.25	1,342.24	1.00	3,276.51	160,362.13
Guthrie	54,510.82	133,204.93	6,061.81	1,805.13	6.00			6,964.24	202,522.93
Hamilton	59,570.37	134,398.53	4,800.75	609.91	288.04	420.24		914.21	196,902.05
Hancock	99,865.46	134,305.89	6,061.66	857.00	450.00	14.45	362.50	213.79	242,131.35
Hardin	55,491.51	116,978.27	4,579.00	786.52	209.75	614.82		3,131.96	181,791.83
Harrison	114,640.57	148,930.46	5,841.46	1,604.82	533.93	2,828.25		1,993.87	276,373.36
Henry	49,656.91	76,167.13	3,711.93	341.39	573.44	1,409.66		4,169.98	136,030.44
Howard	46,803.59	102,811.51	5,803.50	609.01	640.86	1,198.66		1,344.11	159,211.04
Humboldt	67,404.67	90,872.81	5,876.17	551.64	1,227.50	10.02		2,122.88	168,065.69
Ida	49,046.90	108,869.55	1,728.47	294.95	360.00			10,881.04	171,180.91
Iowa	60,319.45	123,353.03	12,154.00	1,490.18	413.28	4,116.31	54.38	8,149.98	210,050.61
Jackson	47,993.29	124,993.86	10,744.15	126.99	805.91			6,451.75	191,065.95
Jasper	93,404.21	234,600.67	7,289.35	1,663.22	2,289.35	1,457.56	263.32	5,469.65	336,437.33
Jefferson	34,579.95	103,971.32	5,665.00	988.34	475.87	14.25	270.54	1,393.68	147,358.95
Johnson	45,413.12	160,287.45	6,786.00	922.67	7,203.25	177.92		12,750.00	233,540.41
Jones	60,741.07	104,127.03	9,422.78	598.08	290.88	383.31	4.49	1,201.41	176,769.05
Keokuk	64,883.46	107,559.86	6,495.79	582.01	1,544.72		85.28	1,790.08	182,941.20
Kossuth	115,375.67	153,402.99	7,771.83	1,742.89	1,164.50		3.15	3,142.44	282,603.38
Lee	55,692.27	75,037.96	2,020.14	275.83	258.00		6.00	1,567.87	135,718.07
Linn	104,992.56	187,129.59	9,179.49	2,273.37	1,583.15		10.00	2,354.25	307,522.41
Louisa	28,070.49	35,143.63	1,425.08	87.39				408.88	65,135.47
Lucas	49,833.78	103,855.42	4,428.50	380.10	2,123.89	467.32		2,194.85	163,303.86
Lyon	79,922.84	136,841.87	7,887.04	1,062.37	771.75		71.62	2,820.33	229,377.82
Madison	73,677.56	113,484.87	4,102.18	1,172.03	1,415.85	31.58		2,608.81	196,492.88
Mahaska	90,999.04	146,763.07	6,896.15	1,070.56	1,409.70			1,219.02	248,270.54
Marion	68,586.63	93,821.89	3,440.71	622.36	420.18	96.52	157.30	1,373.66	167,519.25
Marshall	43,213.55	57,854.33	2,536.00	169.33	1,181.86	247.72		434.96	105,637.75
Mills	65,845.82	93,256.84	3,882.82	974.99	806.13			261.15	165,007.75
Mitchell	35,701.01	76,378.61	4,336.85	690.96	1,267.84			711.46	119,086.73
Monona	60,502.60	105,193.98	29,584.70	60.07	1,039.41			333.23	196,713.99
Monroe	78,559.80	118,396.59	3,430.64	6,255.83	2,786.98	1,071.16	390.05	2,719.63	213,610.68
Montgomery	34,363.63	74,282.64	2,706.08	284.01	787.64	11.22	92.41	44.70	112,572.33
Muscatine	49,175.69	107,154.41	5,467.50	1,035.72	381.56		6.00	2,417.68	165,838.56
O'Brien	42,703.94	133,002.84	5,150.24	988.60	1,534.50			2,820.06	187,100.18
Osceola	28,151.79	85,189.31	5,162.85	1,376.81	921.00	1,445.23	7.00	56.22	120,310.29
Page	69,322.29	118,526.57	5,325.87	666.35	1,283.62	1,629.33		2,368.53	198,962.56
Palo Alto	62,709.54	102,196.47	6,810.12	1,518.43	157.32	74.85		2,617.87	176,144.60
Plymouth	130,667.97	153,033.42	8,420.37	1,604.26	1,359.00			190.29	294,645.31
Pocahontas	47,762.07	96,631.68	5,025.14	84.66			8.00	2,843.45	152,355.00
Polk	90,025.77	144,919.92	6,354.70	4,417.62	819.50		25.86	10,308.13	256,851.50
Pottawattamie	142,786.26	242,788.60	12,267.27	4,170.30	847.48	4,685.71	89.15	8,740.45	416,315.22
Poweshiek	59,083.19	155,017.01	5,033.17	865.73	168.75	3,427.60	400.32	5,227.13	209,222.90
Ringgold	52,066.97	103,171.71	5,108.59	177.51	520.50	199.96		1,402.81	162,585.05
Sac	48,173.27	107,174.10	4,257.64	930.77	204.00	51.01	15.52	542.00	161,348.31
Scott	75,354.08	116,179.12	8,778.75	1,556.70	1,806.07	309.82		384.61	204,369.15
Shelby	72,811.73	115,111.24	5,801.54	589.89	940.90	454.34		566.45	196,276.09
Sioux	152,900.67	168,508.44	361.53	1,418.67	567.24	1,206.77	359.72	3,220.46	328,583.50
Story	57,104.23	72,307.70	2,698.28	1,029.60	108.00	9.77		356.03	133,613.61
Tama	113,552.34	146,252.86	6,353.48	674.57	235.05	577.55	5.00	2,045.89	269,696.74
Taylor	62,419.90	124,289.53	4,471.32	1,529.70	439.42	1,121.74	1.56	2,197.81	196,470.98
Union	37,679.23	81,114.87	2,751.80	491.57	70.00	108.33		354.78	122,570.58
Van Buren	60,346.05	86,308.33	3,575.29	170.51	272.82	268.32		754.15	151,695.47
Wapello	71,905.53	104,000.07	2,410.94	854.80	398.94	2,047.46	61.54	651.05	182,330.33
Warren	73,375.52	93,509.35	2,542.20	1,086.94	1,064.84			891.85	172,470.70
Washington	65,081.45	117,752.22	5,389.38	958.58	823.70			6,765.31	196,770.73
Wayne	57,709.73	90,242.52	3,728.00	524.35		1.52	1.75	517.15	152,725.02
Webster	74,687.11	148,971.38	4,232.92	1,084.10	1,791.75	416.71	280.36	2,503.07	233,967.49
Winnebago	54,028.73	81,790.53	5,821.34	1,247.97	31.74	300.00	147.01	6,004.58	149,631.90
Winneshiek	54,232.19	128,348.47	8,240.65	774.25	484.45	457.34		1,130.57	193,087.92
Woodbury	72,314.18	147,256.61	5,661.09	1,370.98	388.26		24.27	4,015.42	231,030.81
Worth	40,121.82	79,246.29	3,740.21	1,321.79	238.00	1,000.00	2.40	3,355.64	129,026.15
Wright	74,411.88	150,810.81	7,164.90	1,005.03	464.40		40.13	1,547.39	235,444.54
Total	$ 6,215,214.64	$11,029,148.71	$ 544,163.84	$ 92,883.49	$ 76,806.77	$ 56,373.83	$ 6,060.96	$ 263,821.93	$ 18,284,474.17
Total for City	$ 9,911,226.13	$28,568,103.38	$ 1,008,526.91	$ 453,296.92	$ 3,208,790.04	$ 481,540.25	$ 312,223.24	$ 776,046.01	$ 44,719,762.88
Total for State	$16,126,440.77	$39,597,252.09	$ 1,552,690.75	$ 546,180.41	$ 3,285,596.81	$ 537,914.08	$ 318,294.20	$ 1,039,867.94	$ 63,004,237.05

TABLE XLVIII—
Rural—School Townships and Rural

GENERAL FUND
Independent Districts—School Year 1927-1928

Counties	Disbursements												
	Paid Teachers Since Last Report												
	Men	Women	Paid Secretary	Transferred to Schoolhouse Fund	Paid for Tuition	Paid for Library Books	Paid for Free Textbooks and Supplies	Paid for Fuel, Rent, Repairs, Insurance, Janitor and Janitor Supplies	Paid for Records and Apparatus	Paid for Transportation	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1928
Adair	$ 781.25	$ 74,424.85	$ 803.94		$ 35,644.09	$ 14.29	$ 138.24	$ 19,448.20	$ 3.25	$ 305.00	$ 6,236.09	$ 137,840.20	$ 76,838.87
Adams	637.50	33,260.75	748.22		24,832.32	371.40	122.19	10,735.79	1,486.00	963.67	1,145.43	94,292.67	35,738.23
Allamakee	380.00	70,586.80	848.15		18,406.44	2,767.19	697.61	17,921.64	281.93	152.00	12,111.92	124,065.68	31,719.38
Appanoose	8,540.66	62,487.93	737.42		26,699.41	665.46	351.33	15,728.03	277.66	86.00	369.56	116,143.46	42,924.57
Audubon	1,386.00	67,171.40	957.50		28,195.00			16,196.71	446.96		4,925.61	119,279.18	44,080.89
Benton	3,696.00	88,027.90	1,539.39		44,287.84	149.31	119.54	18,974.29	187.31	2,762.62	2,413.87	162,152.07	75,329.19
Black Hawk	1,800.00	59,996.00	787.91		29,887.82	861.40	360.74	16,167.94	166.58	2,628.00	3,201.31	115,806.70	51,611.37
Boone	640.00	71,035.19	1,225.22		37,038.27	712.90	417.65	18,979.19	137.46	1,436.10	4,179.66	135,801.68	55,640.21
Bremer	2,260.00	51,418.63	843.79	$ 1,505.23	26,297.84	222.33	760.47	10,628.97	124.47	687.00	9,073.79	103,821.80	47,607.02
Buchanan	3,743.10	67,000.45	899.16		34,680.03	1,046.94	17.76	13,695.39	970.78	910.00	1,136.96	124,009.17	67,263.87
Buena Vista		23,707.68	471.00		9,425.40		42.10	3,653.60	23.60	806.40	5,434.65	43,564.43	30,422.11
Butler	6,491.75	73,909.00	1,025.90	256.60	25,111.83	163.21	232.47	22,343.26	290.42	117.50	6,028.13	136,080.97	65,134.99
Calhoun	1,757.33	75,343.02	1,110.00		34,120.90	1,647.75	2,625.70	15,927.06	107.65	1,776.00	1,183.24	135,508.65	59,009.41
Carroll	1,152.75	59,389.92	1,026.44		17,775.87	11.42	493.75	14,022.80	66.25	1,463.50	1,166.97	96,567.67	50,288.68
Cass	2,210.00	74,375.84	1,065.76	2,209.00	45,143.85	451.20	57.02	17,508.65	789.39		3,759.20	147,645.91	42,596.53
Cedar	2,805.00	61,590.60	1,142.77		19,183.60	18.72	17.30	13,371.64	324.87	1,770.00	6,669.11	106,893.61	45,021.94
Cerro Gordo	3,400.00	89,501.19	1,433.96		29,566.44	229.21	5,543.35	18,444.43	1,146.07	5,399.93	6,877.81	161,542.33	84,938.50
Cherokee	375.00	58,663.18	905.64		21,027.15	313.68	20.75	11,379.97	58.23	1,678.00	336.44	94,758.04	39,380.60
Chickasaw	1,040.00	57,538.45	1,146.87		25,256.87	585.55	181.79	13,297.32	118.17	1,179.50	5,023.12	105,367.62	56,906.24
Clarke	4,225.50	48,046.82	1,000.21	333.55	23,972.02	13.78	14.68	12,005.38	500.45	1,659.80	2,049.82	93,912.01	44,735.06
Clay	792.00	55,099.80	688.00		27,827.93	7.94	352.05	14,027.37	359.80	682.18	697.48	100,534.55	33,475.62
Clayton	15,611.90	91,635.35	1,338.00		43,664.04	1,144.38	1,857.03	23,947.25	719.37	749.38	4,502.13	185,168.83	93,595.17
Clinton	630.00	81,538.51	1,454.95		22,175.35	45.86	187.63	25,073.64	465.75	1,471.17	10,138.47	143,181.33	62,776.81
Crawford	855.00	113,501.72	1,561.47		24,322.38	871.41	360.22	30,014.12	416.76	1,966.53	22,648.14	196,517.75	98,507.42
Dallas	3,208.75	61,487.12	922.77		39,247.51	963.77	479.11	12,508.66	764.96	2,469.63	2,450.69	124,502.93	55,811.12
Davis	7,866.25	43,655.97	872.32	$ 93.67	30,018.31	487.36	33.58	11,092.21	125.71	1,163.75	1,919.58	97,328.71	56,994.90
Decatur	9,350.00	54,237.60	881.02		38,947.89	1,668.26	214.35	14,822.28	381.21	96.50	8,870.36	129,469.47	54,477.89
Delaware	1,395.00	62,138.50	760.25		15,624.72	85.22	65.35	14,266.10	495.71	1,236.68	920.47	96,988.00	43,180.26
Des Moines	2,096.00	25,983.75	417.90		10,941.57	7.98	97.17	5,642.44	213.09	180.00	4,807.26	50,387.16	24,513.33
Dickinson	29.25	25,412.60	300.50		7,184.00	52.42	61.07	7,502.90		1,498.16	5,177.89	47,218.88	19,682.25
Dubuque		75,713.72	1,271.00		5,097.62	7.55	367.43	14,036.79	245.28	342.47	3,038.13	100,119.99	35,208.98
Emmet	3,260.07	50,648.32	565.00	2,580.72	10,223.20	37.75		16,603.12		792.50	4,557.02	89,277.70	29,918.31
Fayette	2,654.00	74,899.14	845.00		44,196.40	821.19	584.96	18,040.01	954.58	1,248.62	2,467.55	146,702.43	71,409.58
Floyd	945.00	57,562.25	631.11		36,728.50	343.84	776.74	12,775.04	137.44	862.55	8,855.84	119,618.31	45,809.84
Franklin	2,980.00	74,238.40	1,102.43		29,287.10	13.87	67.29	20,217.60	737.13	3,073.89	1,534.81	133,252.52	48,290.75
Fremont	6,182.50	56,399.54	912.00		25,772.00	603.37	765.62	12,407.36	98.67	2,531.33	2,420.80	108,090.19	50,906.98
Greene	2,497.50	60,613.90	855.33	67.52	30,363.75	68.65	780.73	15,030.34	959.02	631.75	548.20	112,416.41	43,218.01
Grundy	5,377.50	54,223.49	664.76	2,214.09	26,947.53	246.98	210.71	14,027.83	664.87	1,631.32	2,172.59	108,381.66	51,980.47
Guthrie	2,093.75	87,458.53	1,073.37	2,725.93	39,757.93	460.90	68.41	28,445.48	269.63	675.00	4,654.65	158,653.56	43,869.37
Hamilton	5,618.00	71,861.64	876.46		27,077.19	116.15	271.39	17,229.82	166.41	703.30	2,549.36	126,469.72	70,432.33
Hancock		75,137.44	1,081.41	5,366.97	25,494.30	223.53	3,037.74	20,263.74	425.27	965.86	2,925.42	134,821.90	107,399.45
Hardin		71,254.34	773.05		30,572.75	102.79	58.79	17,813.98	872.39	138.75	5,570.80	127,157.57	54,654.26
Harrison	1,919.00	83,836.12	1,191.00		34,872.25	246.47	1,963.71	22,203.43	143.93	450.75	3,770.56	150,606.22	125,767.14
Henry	1,463.15	43,332.46	621.45		25,127.34	399.56	325.78	8,351.00	199.51	195.45	6,289.79	86,366.58	49,663.86
Howard	2,250.00	67,489.04	741.50	828.76	16,296.82	1,892.83	1,398.28	20,578.70	618.42	1,996.50	900.88	114,642.73	44,568.21
Humboldt	1,360.00	58,312.60	1,181.70	303.72	26,874.35	293.79	860.85	12,659.14	277.50	970.00	5,398.82	107,892.47	60,173.22
Ida	1,525.00	68,185.95	821.50	4,000.00	20,283.86	55.91	4.00	20,683.99	357.65	263.25	8,295.67	124,518.84	46,662.07
Iowa					29,328.96	98.97	1,080.35	15,410.35	617.82	275.00	14,815.09	143,889.63	66,161.58
Jackson	3,090.00	79,639.21	1,631.34		25,118.17	486.50	369.03	14,166.16	328.41	754.80	7,458.59	132,442.11	58,613.84
Jasper	7,467.50	129,795.96	1,744.11	13,861.95	48,115.29	650.71	54.12	35,641.97	491.70	1,045.90	7,026.65	245,915.86	90,321.47
Jefferson	3,400.00	53,545.41	730.28	1,321.36	32,891.37	6.00	481.49	15,262.92	398.78	54.00	2,580.37	110,673.88	36,684.97
Johnson	11,653.44	96,822.25	1,104.17	1,097.72	37,693.36	300.23	484.15	20,942.82	1,164.22	683.00	14,626.09	186,481.45	47,058.96
Jones	2,623.00	64,969.23	900.01	5,913.50	23,257.16	1,326.04	56.86	13,478.11	99.42	2,559.60	1,664.71	116,888.64	59,880.41
Keokuk	4,410.00	53,157.95	1,009.96		49,191.75	45.54	817.70	9,425.27	557.93	1,555.00	3,609.79	125,870.89	59,070.31
Kossuth	850.00	106,874.21	1,556.50		37,272.10	298.85	161.18	27,050.48	795.62	1,586.31	3,238.81	181,884.06	100,719.32
Lee	1,520.00	47,487.91	838.93		22,504.54	42.14	295.81	12,674.56	123.56	162.00	3,012.25	88,651.64	47,066.43
Linn	4,675.00	106,286.07	1,245.29		47,237.62	118.85	228.30	27,645.56	1,915.58	674.10	10,159.22	199,586.79	107,926.62
Louisa	2,207.50	21,397.89	430.90	259.33	9,571.00	192.66		5,787.48	30.80		904.77	40,782.33	24,353.14
Lucas	5,040.00	5,494.51	911.35		30,698.56	411.77	379.16	12,406.11	494.23	70.00	2,260.05	107,913.74	56,290.12
Lyon	5,855.25	92,337.79	1,223.83	2,800.00	19,099.07	54.41	108.42	23,604.08	337.01	120.32	2,971.44	148,511.62	80,866.29
Madison		63,595.96	935.95		34,063.06	505.50	308.99	16,323.26	532.82	2,392.30	3,544.26	122,492.10	74,000.78
Mahaska	11,945.19	71,126.97	1,207.93	1,204.47	39,451.69	104.55	123.23	17,140.23	807.76	2,766.90	3,864.84	149,743.76	98,526.78
Marion	1,320.00	60,029.64	946.00	286.95	26,728.47	472.02	478.29	10,107.24	44.90	385.00	4,380.27	105,169.78	62,349.47
Marshall	1,575.00	33,369.12	603.31		22,574.26	289.85	319.57	9,099.70	66.45	1,356.00	1,380.20	70,633.46	35,024.29
Mills	2,130.00	51,514.79	740.87		22,235.88	790.18	436.99	14,311.23	362.91	153.79	1,588.97	94,354.71	70,653.04
Mitchell	1,530.00	43,952.50	646.50		18,963.58	210.00	15.62	10,310.00	409.92	3,111.95	1,343.93	80,494.00	38,592.73
Monona	1,440.00	67,985.05	1,051.35		40,530.06	498.63		16,099.29	157.95	5,621.60	831.73	134,215.66	62,498.33

TABLE XLVIII—

Counties	Disbursements					
	Paid Teachers Since Last Report		Paid Secretary	Transferred to Schoolhouse Fund	Paid for Tuition	Paid for Library Books
	Men	Women				
Monroe	7,126.00	66,192.60	965.97	2,293.02	28,472.89	389.75
Montgomery	720.00	42,193.23	425.00	.....	21,289.65	158.21
Muscatine	6,385.63	65,603.57	1,111.81	535.94	22,690.50	66.18
O'Brien	4,530.00	80,217.59	1,097.63	.....	21,615.00	1,237.41
Osceola	1,890.00	32,289.56	709.05	318.60	12,388.50	65.74
Page	.....	73,174.71	843.50	.....	36,630.13	51.32
Palo Alto	2,133.00	69,235.64	666.25	.....	28,954.20	19.95
Plymouth	3,675.00	113,190.41	1,554.40	1,920.60	24,875.45	553.18
Pocahontas	540.00	65,227.72	1,023.56	.....	23,196.10	5.00
Polk	2,042.50	79,734.74	1,735.87	7,250.00	47,644.01	97.03
Pottawattamie	1,710.00	153,921.21	2,372.45	2,000.00	61,445.73	1,291.20
Poweshiek	2,992.40	80,510.45	1,109.25	.....	38,624.92	831.75
Ringgold	3,025.00	55,757.98	676.50	.....	38,760.93	905.98
Sac	608.00	69,497.86	798.06	1.12	23,512.50	68.20
Scott	3,266.96	80,234.98	2,027.40	3,000.00	24,053.28	92.38
Shelby	2,870.48	74,912.04	1,498.00	.....	25,298.64	9.03
Sioux	5,570.52	103,887.67	1,426.22	7,522.34	17,352.13	779.79
Story	1,000.00	37,301.31	653.82	172.19	29,541.55	3.04
Tama	5,987.30	84,262.31	1,385.12	.....	38,851.91	356.78
Taylor	2,795.55	69,827.38	917.60	.....	38,381.21	432.25
Union	300.00	54,609.62	680.00	.....	22,522.00	11.08
Van Buren	5,660.00	46,052.29	725.78	2,061.86	30,750.93	15.87
Wapello	4,467.50	65,439.12	853.48	.....	30,081.08	150.72
Warren	2,975.26	50,754.02	690.90	42.00	23,528.06	1,070.67
Washington	2,272.50	69,831.41	886.06	.....	29,187.87	177.65
Wayne	3,600.00	48,446.44	622.76	219.73	29,896.61	1,696.71
Webster	7,402.08	92,127.80	1,136.15	3,880.74	26,456.30	165.89
Winnebago	70.00	52,485.90	846.00	365.43	19,371.04	835.11
Winneshiek	4,595.00	81,693.55	879.37	.....	27,187.45	522.07
Woodbury	225.00	91,753.81	1,407.00	4,300.80	35,667.71	353.45
Worth	520.00	50,360.52	775.11	48.50	19,706.44	910.64
Wright	6,260.00	84,666.83	1,152.22	522.41	29,500.00	70.66
Total	$ 209,502.27	$ 6,707,711.43	$ 98,999.87	$ 85,577.32	$2,805,770.45	$ 41,222.55
Total City	$5,425,622.74	$16,628,466.39	$175,613.08	$635,053.73	$ 173,151.05	$100,276.57
Total State	$5,735,125.01	$23,336,177.82	$274,612.95	$720,631.05	$2,978,921.50	$141,499.12

GENERAL FUND—Continued

Disbursements						
Paid for Free Textbooks and Supplies	Paid for Fuel, Rent, Repairs, Insurance, Janitor and Janitor Supplies	Paid for Records and Apparatus	Paid for Transportation	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1928
1,987.63	19,751.98	612.08	1,668.74	2,930.09	132,390.75	81,219.93
327.01	10,749.91	200.40	45.00	243.84	76,392.25	36,210.68
565.33	19,025.20	1,301.53	.....	6,230.24	123,505.23	42,333.23
1,342.19	29,613.85	547.46	1,782.50	5,591.14	138,574.77	48,525.41
440.87	16,221.91	229.64	.....	2,655.00	87,188.87	33,121.42
121.75	15,695.57	2,806.47	475.00	1,984.73	131,773.18	67,150.38
.....	17,111.14	8.00	2,611.21	1,389.63	122,129.02	54,015.58
9.06	30,487.69	471.76	719.25	2,148.03	179,584.83	115,060.48
105.00	14,938.47	105.25	18.00	986.64	106,145.74	46,209.26
827.74	25,836.97	607.56	1,797.20	11,916.65	179,490.29	77,561.21
1,010.27	38,900.45	2,426.79	4,853.16	17,621.85	287,553.14	178,762.08
3,855.97	17,489.67	314.28	237.04	2,919.89	148,885.62	60,337.28
762.98	10,786.68	570.14	1,040.30	2,720.00	115,006.46	47,578.59
211.60	12,228.35	99.00	906.60	3,164.05	111,095.34	50,312.97
43.91	23,351.85	412.39	1,350.20	1,057.75	138,891.25	65,417.90
2.11	20,903.09	558.82	222.75	921.67	127,196.63	69,079.46
624.98	22,721.97	763.86	788.06	99,162.29	260,599.83	67,983.67
498.48	9,809.43	367.42	1,391.20	1,664.92	82,131.17	51,482.44
360.93	19,035.69	675.49	1,633.25	4,159.29	156,879.96	112,816.78
187.48	16,771.19	272.15	1,082.98	2,467.77	133,135.50	63,335.42
55.28	10,787.01	182.59	599.80	491.78	90,239.16	32,331.42
90.83	9,888.93	219.15	154.16	2,001.15	98,520.95	53,174.52
153.49	13,689.72	579.20	472.90	2,123.28	118,010.49	64,319.84
1,541.55	12,206.74	386.17	860.25	3,812.58	97,868.20	74,602.50
515.36	16,699.16	890.71	564.25	7,583.73	128,518.70	68,252.08
97.62	14,728.26	258.29	3,396.37	1,209.25	103,532.04	49,212.98
91.36	29,354.32	138.94	2,187.23	3,186.66	166,127.47	67,840.02
1,029.04	20,161.83	138.98	90.00	5,237.33	100,630.66	49,011.24
116.18	19,896.34	271.86	10.91	2,924.40	138,097.13	55,590.79
1,237.46	18,274.60	1,372.92	745.92	6,504.85	161,843.52	69,187.59
1,652.56	14,425.23	651.25	739.20	3,582.40	92,771.85	56,254.30
112.33	21,939.43	604.17	1,645.75	3,813.04	150,286.84	85,157.70
$ 53,193.25	$ 1,661,549.17	$ 47,259.50	$ 114,223.08	$ 519,093.98	$12,444,192.87	$ 5,840,371.30
$ 531,864.10	$ 6,118,449.08	$ 274,865.67	$ 1,975,502.75	$ 3,127,485.25	$35,166,350.41	$ 9,553,412.47
$ 585,057.35	$ 7,779,998.25	$ 322,125.17	$ 2,089,725.83	$ 3,646,579.23	$47,610,453.28	$15,393,783.77

TABLE XLIX—GENERAL FUND

City—City, Town, Village, and Consolidated Schools—School Year 1927-1928

Counties	Receipts								
	On Hand July 1, 1927	Received from District Tax	Received from Semi-annual Apportionment	Received from State and Federal Aid	Received from Tuition	Received by Transfer from Schoolhouse Fund	Received from Sale of Textbooks and Supplies	Received from Other Sources	Total Receipts Including July 1, 1927 Balance
Adair	$ 47,675.71	$ 118,551.66	$ 1,639.26	$ 4,742.70	$ 30,653.62		$ 1,506.77	$ 1,131.64	$ 205,901.46
Adams	21,920.24	83,222.60	3,509.11	4,214.02	23,315.49		834.42	7,937.85	144,953.73
Allamakee	24,654.84	102,439.71	2,922.00	3,514.85	24,796.18		3,929.72	1,751.67	164,008.97
Appanoose	72,153.19	211,733.34	8,633.36	12,933.76	30,814.61	$ 577.93	3,294.84	4,058.34	344,199.37
Audubon	54,949.49	99,256.49	2,175.67	2,411.80	15,906.00		225.85	726.08	175,651.38
Benton	117,602.20	233,973.27	9,004.70	5,882.68	39,245.53		2,807.22	1,875.48	410,389.08
Black Hawk	285,152.92	837,081.46	33,243.02	4,494.54	35,055.72		4,565.95	7,179.48	1,206,773.09
Boone	60,406.83	337,550.36	9,838.55	6,631.82	41,975.24	2,000.00	6,962.56	4,022.46	469,387.82
Bremer	74,714.07	134,282.98	6,324.72	1,856.59	22,295.18		2,439.20	3,886.00	255,779.83
Buchanan	109,218.86	212,916.73	8,264.78	6,171.82	39,582.58		1,978.46	1,728.90	379,862.13
Buena Vista	139,554.45	416,639.06	11,635.13	6,725.96	11,086.93		7,039.16	8,100.53	600,860.22
Butler	74,399.26	150,311.07	6,447.98	2,800.36	31,515.60		926.42	9,401.85	275,614.54
Calhoun	126,309.21	183,647.98	9,031.08	3,960.04	37,216.55	18.23	3,599.76	1,598.63	365,281.48
Carroll	85,571.68	175,482.08	7,459.13	4,116.64	23,043.70		3,260.36	2,002.00	300,935.59
Cass	117,199.49	141,632.96	9,531.06	2,954.08	53,434.00	5,000.00	1,297.94	905.27	331,954.80
Cedar	87,287.23	214,895.09	6,536.25	4,247.64	19,503.52		1,202.78	5,140.14	338,872.65
Cerro Gordo	126,511.48	572,374.04	20,124.32	4,704.44	37,481.51		6,684.20	13,109.33	780,989.32
Cherokee	78,868.61	212,820.46	9,615.94	4,284.60	21,155.75	4,700.00	1,036.88	26,725.31	359,205.55
Chickasaw	35,810.38	87,362.39	4,004.71	2,414.60	30,088.53		7,874.69	488.44	168,043.74
Clarke	12,653.46	55,947.62	**1,897.04**	**1,359.68**	20,736.35		3,005.01	6,890.02	102,489.18
Clay	74,685.77	217,297.74	**6,688.86**	**4,488.32**	24,315.43	8,250.42	3,807.07	3,305.09	342,838.70
Clayton	111,028.20	190,841.99	9,273.90	4,672.47	39,590.92		1,496.58	2,553.38	359,457.44
Clinton	170,945.90	572,629.74	27,411.86	4,738.85	26,151.72		5,319.76	8,390.60	815,588.43
Crawford	78,885.77	203,874.16	6,595.55	7,087.39	23,087.58	2,500.00	2,577.58	11,091.00	335,699.43
Dallas	118,936.99	328,012.57	11,310.25	7,158.67	56,189.92		2,672.86	34,552.87	558,834.13
Davis	48,968.59	64,330.31	2,350.24	788.56	24,415.80		171.14	1,428.98	142,453.62
Decatur	83,729.38	129,663.96	5,263.09	3,594.36	43,486.57	1,292.91	712.52	3,219.48	270,962.27
Delaware	108,447.59	204,479.00	5,273.93	5,164.81	15,673.12	1,195.74	1,096.81	1,360.13	342,689.13
Des Moines	131,333.54	506,260.07	16,797.00	7,515.18	29,904.82	500.00	221.10	4,849.32	697,381.03
Dickinson	84,875.01	189,585.77	4,631.69	4,521.04	8,540.00		137.52	6,336.96	298,627.99
Dubuque	226,944.77	513,459.25	19,043.83	11,866.47	8,465.10		7,497.86	6,245.97	793,523.25
Emmet	58,986.35	171,376.25	2,793.48	7,995.60	15,867.50		4,453.61	5,386.97	266,799.76
Fayette	180,498.18	347,321.80	15,287.02	3,841.04	45,561.40		2,901.44	6,011.11	601,421.99
Floyd	49,757.78	202,303.22	7,383.74	3,763.92	37,919.37	1,500.00	2,576.88	2,701.34	307,906.25
Franklin	85,149.35	152,251.46	5,631.98	3,053.92	21,995.75		2,126.25	1,979.44	272,188.15

Fremont	52,936.22	216,407.87	5,152.32	5,270.88	22,953.97		2,448.34	7,779.92	313,963.72
Greene	112,054.22	211,712.04	11,394.91	6,629.13	32,000.98		4,380.22	2,351.58	380,503.08
Grundy	93,883.25	193,755.32	5,496.36	2,223.36	29,927.40		834.03	1,004.17	287,126.09
Guthrie	98,179.55	185,247.22	5,235.40	5,857.95	47,382.76		2,434.53	3,281.83	347,608.28
Hamilton	75,037.10	230,074.05	6,911.71	4,100.09	31,342.33	10,000.00	6,232.93	11,325.75	375,023.96
Hancock	89,025.94	159,861.13	5,334.62	3,125.36	31,127.85	2,703.62	741.38	4,618.10	287,548.00
Hardin	130,311.78	268,638.60	8,207.33	7,621.92	46,888.54	1,083.43	4,169.05	6,259.68	473,300.33
Harrison	124,831.58	249,852.09	7,429.47	6,094.82	41,111.07		3,079.26	4,236.31	436,634.60
Henry	87,816.50	187,477.54	6,662.82	3,593.62	33,771.85	897.10	1,529.84	1,804.97	323,554.24
Howard	16,863.58	75,109.13	3,461.34	1,674.61	16,655.15		80.20	377.92	114,221.93
Humboldt	98,610.48	152,854.59	8,084.02	2,651.07	28,278.20		1,974.30	10,091.21	302,543.87
Ida	61,391.30	116,618.18	1,592.30	1,093.40	22,648.28		184.28	4,454.33	207,982.07
Iowa	87,005.28	128,146.18	8,612.00	5,224.20	28,090.25		2,552.00	2,492.34	262,122.25
Jackson	53,054.26	158,698.22	4,290.32	3,061.80	30,766.18	348.80	1,196.30	1,221.58	252,637.26
Jasper	61,156.85	326,520.00	8,756.71	6,229.28	58,890.80		3,365.28	16,613.47	481,530.39
Jefferson	52,679.70	161,256.12	6,377.39	1,511.02	32,116.44		823.08	5,189.49	259,953.24
Johnson	105,096.17	225,749.93	8,212.00	2,229.92	28,005.25	6,280.38	1,317.82	3,689.93	380,581.40
Jones	69,604.31	194,142.79	11,156.20	2,186.80	24,616.97		1,700.47	924.50	304,332.04
Keokuk	114,768.24	204,180.32	7,164.65	4,510.83	62,142.79		350.89	7,080.96	400,178.68
Kossuth	147,452.71	229,006.33	7,969.26	3,572.64	35,335.72		1,083.18	5,059.52	429,479.36
Lee	35,857.54	426,928.75	10,209.28	7,077.92	25,207.06	534.29	1,100.53	97,482.58	604,457.92
Linn	113,896.20	1,115,434.53	41,787.14	5,109.03	62,458.57	618.39	1,364.54	7,381.22	1,420,649.62
Louisa	72,644.02	216,546.67	5,112.97	3,686.20	13,375.50		831.76	9,540.21	321,737.33
Lucas	41,750.29	93,405.54	3,559.80	1,773.24	33,789.20		1,031.35	548.55	175,857.97
Lyon	84,566.00	117,920.23	4,607.79	2,522.18	21,636.64		23.00	14,586.99	245,862.92
Madison	47,580.09	138,079.28	4,019.57	4,118.08	29,116.04		2,806.07	9,244.46	234,963.59
Mahaska	74,771.33	232,264.99	8,336.79	2,660.36	39,667.72		410.78	2,261.27	360,373.24
Marion	139,199.08	267,070.32	5,852.20	6,290.77	31,769.92	1,009.65	3,085.97	12,986.75	467,264.66
Marshall	160,208.98	498,011.84	16,554.06	7,822.68	30,569.11	5,000.00	6,201.00	11,470.02	735,997.69
Mills	76,995.98	115,810.73	4,241.35	3,051.50	29,042.41	5,629.40		2,449.53	237,500.90
Mitchell	89,907.27	168,159.94	7,562.45	3,427.48	25,716.12		436.32	3,369.52	298,579.10
Monona	137,904.25	218,651.45	5,390.49	5,084.63	41,355.55		1,479.63	5,017.09	418,233.09
Monroe	36,415.48	101,941.45	3,297.68	8,281.72	25,224.53		449.50	4,142.06	179,752.42
Montgomery	106,364.77	229,642.88	7,016.84	4,871.21	42,013.71		2,580.38	7,902.65	401,292.44
Muscatine	64,195.74	260,416.80	11,905.50	4,557.60	28,777.80		5,753.65	3,145.48	378,752.57
O'Brien	146,449.79	229,314.30	7,169.53	4,500.04	25,127.50		5,095.85	11,502.67	429,159.68
Osceola	24,212.97	96,377.51	3,163.27	3,532.80	11,958.00	2,706.83	1,078.53	1,465.69	144,385.60
Page	113,851.18	248,719.88	9,952.87	3,850.79	52,350.83		1,926.97	2,373.11	433,025.63
Palo Alto	104,453.93	171,730.06	7,472.82	2,747.64	31,382.69		2,554.24	8,662.35	329,003.73
Plymouth	134,262.18	203,628.31	7,735.45	3,170.83	26,675.49		4,129.87	4,574.57	384,176.70
Pocahontas	56,996.12	202,096.35	6,797.08	4,223.70	19,941.33		1,515.50	3,568.11	295,128.19
Polk	164,077.57	3,214,060.74	99,478.69	17,216.39	72,227.77	331,465.97	45,967.96	90,641.54	4,034,736.63
Pottawattamie	164,985.59	784,705.31	34,617.27	4,731.25	56,709.91	1,875.49	797.76	18,578.96	1,070,001.54
Poweshiek	151,490.25	161,994.10	6,380.87	3,738.55	44,623.73	349.35	1,623.83	4,583.24	404,583.92
Ringgold	43,853.73	112,644.48	4,611.77	3,166.08	29,768.95	4,500.00	602.03	1,549.84	200,746.88
Sac	82,570.88	217,045.80	6,426.04	3,808.99	36,395.61		467.36	3,477.32	350,192.01
Scott	499,995.51	927,875.31	43,204.10	6,792.70	34,715.29	176.31	28,188.17	3,152.12	1,544,109.61
Shelby	113,041.99	135,865.33	5,229.44	3,202.88	24,033.24		2,821.45	3,655.84	292,860.17
Sioux	185,176.81	216,317.84	437.72	2,814.76	19,778.20	326.79	813.11	2,197.59	427,862.62

TABLE XLIX—GENERAL FUND—Continued

Counties	Receipts								
	On Hand July 1, 1927	Received from District Tax	Received from Semi-annual Apportionment	Received from State and Federal Aid	Received from Tuition	Received by Transfer from Schoolhouse Fund	Received from Sale of Textbooks and Supplies	Received from Other Sources	Total Receipts Including July 1, 1927 Balance
Story	231,141.71	498,797.76	16,395.75	8,493.46	39,995.20		4,932.83	30,921.52	830,678.23
Tama	134,251.52	265,877.03	9,655.00	3,066.64	42,621.38		2,742.22	2,721.24	460,935.03
Taylor	105,772.90	113,362.64	3,349.56	4,405.93	51,355.48		834.62	3,265.37	282,346.50
Union	46,696.18	185,901.22	6,351.30	3,984.05	38,845.37		6,016.04	1,735.37	289,529.53
Van Buren	44,447.28	103,087.91	3,335.57	5,214.58	36,517.28		2,008.90	3,252.19	197,863.71
Wapello	79,512.65	490,101.73	15,218.14	3,974.31	41,243.66	501.22	9,583.75	4,579.10	644,714.56
Warren	103,616.48	223,271.71	4,326.40	4,575.82	25,850.51		920.57	10,261.25	372,822.74
Washington	91,448.80	201,982.61	6,873.97	4,169.66	34,596.12		1,291.47	5,373.85	345,736.48
Wayne	92,364.29	139,801.41	4,838.00	3,566.64	34,496.65		243.30	9,315.65	284,625.94
Webster	143,639.95	502,928.95	12,374.38	4,044.35	30,902.47		2,164.53	9,087.29	707,142.12
Winnebago	47,750.34	127,436.47	5,444.91	3,257.02	27,686.11		1,945.58	7,476.13	220,996.56
Winneshiek	52,904.28	108,962.71	6,341.68	679.84	25,054.80		868.56	1,601.13	196,413.00
Woodbury	233,874.48	1,749,716.96	63,796.28	12,295.52	55,174.40	6,000.00	5,870.01	20,450.56	2,149,178.21
Worth	40,275.97	90,268.31	2,821.67	2,186.80	18,980.94		366.04	4,399.36	159,299.09
Wright	98,363.88	202,808.75	9,887.81	2,453.08	40,690.87		1,878.36	1,709.55	357,692.30
Total	$ 9,911,226.13	$28,568,163.38	$ 1,008,526.91	$ 453,296.92	$ 3,208,790.04	$ 481,540.25	$ 312,233.24	$ 776,046.01	$ 44,719,762.88
Total for Rural	$ 6,215,214.64	$11,029,148.71	$ 544,163.84	$ 92,883.49	$ 76,806.77	$ 56,373.83	$ 6,060.96	$ 293,821.93	$ 18,284,474.17
Total for State	$16,126,440.77	$39,597,252.09	$ 1,552,690.75	$ 546,180.41	$ 3,285,596.81	$ 537,914.08	$ 318,294.20	$ 1,039,867.94	$ 63,004,237.05

TABLE L—

City—City, Town, Village, and Consolidated Schools—

GENERAL FUND

Independent Districts—School Year 1927-1928

Counties	Disbursements										
	Paid Teachers Since Last Report		Paid Secretary	Transferred to Schoolhouse Fund	Paid for Tuition	Paid for Library Books	Paid for Free Textbooks and Supplies	Paid for Fuel, Rent, Repairs, Insurance, Janitor and Janitor Supplies	Paid for Records and Apparatus	Paid for Transportation	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1928
	Men	Women											
Adair	$ 32,529.39	$ 71,486.05	$ 688.11			$ 224.09	$ 955.43	$ 38,490.79	$ 1,153.31	$ 16,063.19	$ 1,456.55	$ 163,026.91	$ 42,874.55
Adams	21,628.98	50,712.01	481.25		$ 310.50	92.59	6,664.93	18,926.75	947.41	10,175.69	8,063.55	118,003.66	26,960.07
Allamakee	28,552.80	63,615.28	1,021.70		612.00	345.23	4,857.43	28,132.79	550.78	10,822.30	5,785.38	144,226.69	19,712.28
Appanoose	58,985.21	144,876.89	1,604.83		2,028.10	864.57	8,573.28	49,040.87	206.20	4,294.57	15,012.54	285,487.06	58,712.31
Audubon	23,635.07	59,162.12	686.15	$ 3,000.00	141.00	237.60	6,429.43	21,820.11	1,700.01	7,881.42	9,198.87	133,882.78	41,768.60
Benton	60,021.37	137,908.22	1,541.60			842.11	3,264.61	62,119.54	1,829.74	25,052.00	6,777.65	299,356.93	111,022.15
Black Hawk	120,569.14	473,861.49	7,730.25	26,722.42	6,969.50	1,632.22	9,487.85	145,011.00	6,525.19	26,893.72	102,334.24	927,797.02	279,056.07
Boone	67,596.72	196,990.64	1,332.50		1,434.00	501.42	5,353.74	99,384.44	1,903.85	23,705.16	1,854.95	400,054.42	69,333.40
Bremer	34,088.90	84,508.84	913.10	1,900.60	1,214.25	277.78	2,410.50	25,895.09	577.63	5,256.65	12,546.84	169,587.58	86,192.25
Buchanan	55,418.92	112,081.62	1,021.29		779.44	499.11	5,825.08	53,581.24	2,686.16	25,023.18	8,543.37	265,459.32	114,402.81
Buena Vista	59,728.45	181,409.78	1,769.40	9,000.60	232.00	1,282.62	11,396.58	76,318.58	2,879.46	74,802.40	29,344.13	448,163.40	152,696.82
Butler	34,601.65	104,711.32	792.62	5,000.00	1,087.00	439.54	141.89	43,205.02	2,566.29	17,137.64	10,948.16	220,631.07	54,983.47
Calhoun	43,308.05	116,810.88	2,137.84	4,651.96	108.00	469.28	7,446.71	45,608.15	3,244.36	20,213.10	6,663.41	250,601.74	114,679.74
Carroll	40,559.65	106,755.94	1,280.46	11,300.00	2,018.00	134.18	7,709.52	35,424.60	2,689.45	7,049.50	6,859.49	221,780.79	79,154.80
Cass	41,254.24	121,232.68	2,042.03		423.00	827.37	5,325.22	50,070.42	2,857.86	9,530.37	8,548.36	242,111.55	89,843.25
Cedar	45,289.27	105,934.01	1,245.95		348.00	229.31	1,494.35	51,848.92	4,168.83	48,904.52	6,860.93	266,324.09	72,548.56
Cerro Gordo	82,184.03	295,038.43	4,040.30		549.00	1,363.38	17,398.71	144,960.50	4,048.15	21,925.89	80,363.56	651,841.95	129,147.37
Cherokee	44,188.20	110,879.44	1,510.00			183.08	55.03	47,064.34	1,761.55	41,450.69	21,887.04	268,979.37	90,226.18
Chickasaw	28,667.22	65,437.09	535.35	2,154.00	1,539.01	350.71	1,618.69	28,516.51	42.50	405.00	9,194.56	138,460.64	29,583.10
Clarke	19,877.98	43,854.05	319.00		343.00	638.37	1,535.80	15,943.87	3,399.55		12,778.17	98,689.79	3,799.39
Clay	46,889.17	113,370.88	2,031.00		1,404.00	593.64	5,024.92	42,401.42	2,512.56	32,828.51	21,428.05	268,484.05	74,354.65
Clayton	53,316.77	117,818.57	1,249.95		144.00	963.06	7,500.57	43,884.44	3,246.27	4,029.49	28,205.71	260,358.83	99,098.61
Clinton	86,275.18	292,931.80	4,962.75	523.72	1,617.74	2,024.23	13,311.66	120,616.30	4,262.95	31,631.10	48,134.12	606,291.55	209,296.88
Crawford	44,476.53	105,597.10	1,577.97		1,830.00	470.31	5,627.47	55,999.72	5,798.90	13,598.09	19,669.00	254,645.09	81,054.34
Dallas	70,799.67	211,698.08	2,280.56	17,300.00	6,147.37	565.46	1,484.03	91,813.26	2,982.95	36,437.89	16,704.34	458,213.61	100,620.52
Davis	19,045.00	38,891.68	839.29		6,429.31	741.39	19.75	18,151.04	455.89	3,672.70	2,546.38	90,792.43	51,661.19
Decatur	43,309.43	88,565.92	700.05			611.64	569.30	30,204.36	901.57	8,027.50	35,673.74	208,563.51	62,398.76
Delaware	42,847.82	98,805.34	1,357.64		804.60	498.52	1,231.49	45,992.76	1,969.46	33,508.67	11,458.64	238,533.85	104,155.28
Des Moines	85,382.51	293,588.20	2,495.87	2,000.00	10,279.82	1,377.85	9,632.27	93,687.17	6,564.03	24,611.79	57,323.90	580,943.41	110,437.62
Dickinson	42,286.64	88,816.54	1,164.08		336.77	267.22	411.85	43,066.67	1,641.95	35,757.03	9,994.41	223,643.16	74,984.83
Dubuque	77,195.79	324,873.23	3,445.31	13,500.00	943.60	775.32	459.76	77,259.09	194.12	318.00	81,933.33	580,897.55	212,625.70
Emmet	33,316.98	96,536.55	1,022.00			631.66	5,558.66	32,477.33	4,593.43	23,114.61	20,319.57	217,570.79	49,228.97
Fayette	81,233.38	191,094.04	3,976.21	9,020.49	985.00	796.07	4,944.17	82,487.67	2,242.60	28,650.89	18,368.09	423,908.61	177,423.38
Floyd	43,080.00	127,677.00	1,922.99		72.00	651.15	3,655.17	54,524.63	764.96	15,342.24	10,368.09	258,058.62	49,847.63
Franklin	28,649.74	91,483.40	860.97		1,319.72	223.74	5,607.51	41,606.09	494.08	20,038.88	7,057.57	197,351.70	74,836.45
Fremont	47,432.27	109,636.28	1,003.85		35.95	417.29	3,408.45	42,968.56	5,478.15	49,483.15	11,923.46	253,844.41	69,119.31
Greene	46,071.10	102,244.82	989.40	16,000.00		508.78	6,449.65	33,048.27	2,048.83	33,309.85	16,965.02	257,635.72	122,957.36
Grundy	32,955.80	89,092.31	426.00		1,580.00	107.85	950.66	40,754.52	417.55	27,554.90	12,104.94	205,944.53	81,181.56
Guthrie	42,664.08	104,719.02	1,443.38	22,000.00	7,705.83	2,476.08	5,018.52	39,092.67	1,705.82	14,625.73	13,864.60	255,315.73	92,292.55
Hamilton	49,978.16	121,089.62	468.25		594.00	910.30	13,164.11	69,579.17	9,977.06	18,480.09	10,354.31	304,595.08	70,438.88
Hancock	39,878.52	84,176.94	1,135.97	3,570.00	1,350.00	793.04	1,067.72	46,089.10	567.46	11,927.15	23,189.69	213,745.59	73,802.41
Hardin	58,752.11	162,691.46	2,384.96	15,000.00	1,746.10	1,645.85	3,469.19	56,214.09	721.03	29,758.38	40,077.06	372,460.67	100,849.26
Harrison	50,332.29	150,021.36	2,060.07	1,250.00		689.91	8,893.56	51,356.38	3,454.51	25,792.00	20,125.60	313,995.68	122,638.92
Henry	47,973.19	100,953.78	899.18	5,899.86	1,280.17	501.40	1,496.60	42,944.78	2,590.36	29,450.84	5,999.87	239,787.03	85,767.71
Howard	30,927.08	47,694.91	318.00		72.00	154.71	4,713.43	22,152.50	1,462.69		3,382.31	100,777.63	13,444.30
Humboldt	39,539.50	86,548.13	1,916.80		3,005.00	489.87	529.08	34,340.44	3,119.42	15,885.62	40,690.39	226,414.22	76,129.65
Ida	29,515.63	70,498.16	951.66			947.03	5,159.52	29,250.23	586.72	7,828.57	8,225.27	152,962.79	55,019.28
Iowa	30,905.01	84,919.15	1,007.41	1,594.22	172.00	336.59	1,637.67	32,705.68	158.21	14,345.68	12,177.69	179,958.62	82,163.63
Jackson	36,509.39	85,275.25	735.33		352.00	169.53	1,898.23	38,011.20	639.47	9,987.44	6,328.01	179,905.85	72,731.61
Jasper	72,870.33	204,066.69	2,905.09	1,584.40	4,268.50	1,114.76	7,501.23	68,510.97	5,036.53	11,683.00	44,357.06	423,858.56	57,601.83
Jefferson	41,034.31	101,485.23	636.81		601.25	689.95	3,166.22	48,282.02	754.49	8,080.01	6,763.48	211,491.77	48,461.47
Johnson	43,956.13	141,824.79	902.19	875.00	2,099.10	387.34	1,686.70	71,437.63	1,150.61	8,029.77	23,457.89	296,807.15	84,774.25
Jones	37,380.34	112,502.71	1,101.22		707.00	523.10	2,021.56	33,486.03	2,129.40	15,258.12	10,012.58	213,123.06	89,398.98
Keokuk	65,819.57	125,329.01	1,053.23	5,500.00	1,060.99	587.48	3,513.86	52,814.19	2,338.60	22,932.33	7,806.53	288,755.79	111,422.80
Kossuth	52,572.76	137,533.98	1,325.00	10,000.00	984.40	488.49	1,105.01	72,146.89	582.06	25,908.97	7,830.17	310,477.64	119,001.72
Lee	80,153.42	236,098.80	2,873.65	5,000.00	4,056.00	2,478.21	4,529.07	74,861.44	3,477.72	8,721.04	156,614.26	578,843.61	25,614.31
Linn	127,970.73	691,967.14	4,946.47		4,058.37	5,463.87	42,234.90	187,847.81	7,044.54	22,716.91	220,452.79	1,314,703.53	105,946.09
Louisa	35,958.47	92,377.33	1,075.46	142.46	2,565.80	441.38	1,158.26	36,312.60	1,915.66	40,121.85	34,487.49	246,516.66	75,239.67
Lucas	25,261.03	79,343.66	325.00			172.16	395.77	40,324.24	68.40	1,986.65	46.00	147,922.31	27,965.66
Lyon	35,357.65	73,206.23	837.80	16,800.00	504.00	36.85	4,849.02	26,909.45	63.22	147.75	16,868.29	175,580.26	70,282.66
Madison	35,833.68	78,330.31	687.62	5,359.87	288.00	219.93	2,738.90	40,971.67	1,516.11	26,316.46	6,843.58	199,106.19	35,857.40
Mahaska	48,187.64	164,478.42	3,483.50		1,216.42	1,574.86	115.79	50,418.23	3,439.92	11,642.44	11,106.50	295,663.72	64,709.52
Marion	61,246.66	151,669.14	1,370.94	6,847.56	3,916.25	1,529.31	12,763.51	61,289.28	3,131.97	31,450.17	9,543.54	344,738.33	122,506.33
Marshall	79,971.86	271,481.30	5,650.31	8,200.00	1,711.86	5,825.43	4,474.83	98,474.69	4,160.85	71,018.06	51,483.86	602,453.05	133,544.64
Mills	33,901.43	74,893.64	525.00	5,775.30	2,590.03	297.66	1,551.93	31,449.91	1,996.82	10,673.73	2,102.66	165,694.51	61,896.39
Mitchell	33,832.53	97,952.50	853.00		1,063.16	596.09	72.08	42,108.99	1,199.88	17,849.51	24,248.98	219,796.72	78,782.38

TABLE L—GENERAL FUND—Continued

Counties	Disbursements											
	Paid Teachers Since Last Report		Paid Secretary	Transferred to Schoolhouse Fund	Paid for Tuition	Paid for Library Books	Paid for Free Textbooks and Supplies	Paid for Fuel, Rent, Repairs, Insurance, Janitor and Janitor Supplies	Paid for Records and Apparatus	Paid for Transportation	Paid for Other Purposes	Total Disbursements	On Hand June 30, 1928
	Men	Women											
Monona	48,346.13	129,909.52	852.15		3,605.00	1,033.79	2,596.51	47,319.51	4,051.14	29,095.14	20,783.00	278,591.89	139,641.20
Monroe	26,897.64	80,673.41	2,203.85		7,159.21	67.40	477.86	23,187.23	638.11	819.00	7,318.55	149,442.26	30,310.16
Montgomery	44,284.44	133,406.17	1,535.00	1,003.06	9,318.14	340.60	5,312.31	59,332.36	1,055.55	17,303.42	12,998.79	286,609.84	114,682.60
Muscatine	39,922.74	180,146.40	2,977.50	15,000.00	1,616.40	1,328.62	9,073.54	48,297.23	2,139.46	4,795.29	11,906.12	317,203.30	61,549.27
O'Brien	32,900.19	151,240.91	1,604.50		792.00	1,026.01	6,750.17	50,616.61	3,497.73	18,365.54	16,960.10	283,843.76	145,315.92
Osceola	25,329.36	47,918.44	596.00		1,248.00	349.65	427.05	26,381.40	143.41	9,814.38	4,954.86	117,162.55	27,223.05
Page	65,864.31	156,850.75	1,531.67		2,590.00	567.85	7,855.22	54,721.81	5,521.07	9,910.98	19,528.57	324,942.23	108,083.40
Palo Alto	37,232.00	94,900.69	1,095.00		918.00	403.47	7,405.61	45,088.14	2,163.62	23,939.67	12,234.21	220,009.41	103,003.34
Plymouth	51,514.82	110,256.47	1,412.00		2,282.00	226.18	4,421.60	49,548.62	243.95	14,294.19	3,231.73	237,531.56	146,645.14
Pocahontas	33,056.29	101,252.41	1,067.70		643.50	783.23	6,238.44	45,730.28	5,489.98	28,887.10	13,954.46	227,103.39	58,024.80
Polk	383,054.06	1,841,449.08	7,363.27	300,000.00	7,845.00	17,410.02	3,225.61	518,721.12	10,777.65	58,714.25	663,067.20	3,811,727.26	223,009.37
Pottawattamie	98,834.86	486,405.89	5,247.76		1,426.50	3,125.67	16,560.75	134,190.77	7,262.05	20,849.76	81,962.67	855,866.68	214,134.86
Poweshiek	45,052.29	123,638.46	535.75		130.02	471.57	5,340.42	50,862.12	1,877.80	13,561.35	23,289.17	264,758.95	139,824.97
Ringgold	34,049.73	69,527.50	600.23	2,908.55		1,723.30	1,114.10	32,034.80	218.85	12,312.44	4,607.31	159,096.81	41,650.07
Sac	47,696.24	121,170.72	1,395.00		2,241.00	545.58	2,071.27	44,299.84	1,697.35	18,716.06	12,178.60	252,011.06	98,180.35
Scott	121,816.65	502,465.39	3,752.71		10,564.50	1,573.86	1,196.15	202,351.21	25,275.76	2,938.04	166,151.81	1,038,025.89	506,083.72
Shelby	37,548.04	78,339.69	951.00	530.00	96.00	294.10	1,746.45	39,055.50	1,293.05	23,739.90	4,156.71	187,460.44	105,399.73
Sioux	56,163.65	125,761.53	1,003.86		2,412.00	646.60	5,959.76	49,271.63	636.58	10,731.45	9,662.39	262,339.45	165,523.17
Story	104,872.60	298,145.04	2,868.67		2,945.47	2,099.45	5,381.09	120,465.14	5,124.60	69,992.24	33,168.90	615,063.20	215,615.03
Tama	48,944.40	142,711.50	2,155.33	4,493.11	2,074.00	323.02	3,915.09	53,921.10	2,838.23	27,020.86	7,797.96	296,194.60	164,740.43
Taylor	43,096.99	88,245.26	1,027.50		1,359.00	769.25	713.89	47,103.57	152.12	3,361.60	3,376.27	189,205.45	93,141.05
Union	44,435.80	112,526.79	1,125.11		572.00	816.04	13,312.45	36,702.15	1,234.91	14,492.62	25,129.49	250,338.36	39,191.17
Van Buren	40,763.31	72,779.32	687.00	2,000.00	675.00	814.62	4,524.14	28,747.00	1,293.87	7,641.50	9,713.93	169,639.78	28,223.93
Wapello	66,070.58	286,328.30	2,409.92		488.59	206.64	5,682.30	110,607.27	7,338.34	311.24	84,522.26	563,965.44	80,749.12
Warren	54,229.39	106,958.26	1,784.33	2,588.35	155.46	1,319.30	3,066.23	49,272.10	205.68	37,941.55	20,957.61	278,478.26	94,344.48
Washington	51,711.70	122,553.64	2,411.00		3,270.45	1,015.90	1,056.17	39,881.35	1,755.30	17,157.50	22,042.77	262,855.78	82,880.70
Wayne	41,751.00	91,607.01	616.00	3,693.25		47.91	133.78	37,690.34	1,092.76	9,123.03	15,227.19	200,982.27	83,643.67
Webster	77,841.36	281,791.49	5,038.49			991.59	21,372.15	102,413.56	1,856.45	38,395.14	75,258.15	604,958.38	102,183.74
Winnebago	35,540.24	82,937.00	565.00	1,037.42	31.74	865.17	900.99	29,420.46	994.40	8,292.55	20,534.56	181,119.53	39,877.03
Winneshiek	28,630.25	71,814.29	1,667.78		2,555.00	634.39	1,188.06	25,075.22	2,567.52		2,460.38	136,592.89	59,820.11
Woodbury	236,018.47	1,034,971.09	6,980.80	63,428.83	824.78	2,143.31	54,178.45	274,187.17	15,498.21	88,528.02	87,526.07	1,864,285.20	284,866.01
Worth	23,269.98	58,881.18	704.96		571.50	252.78	1,868.36	22,915.57	551.05	7,666.50	4,330.23	121,012.11	38,296.98
Wright	53,224.21	135,591.85	1,064.00		786.88	1,001.02	2,612.28	46,779.70	1,081.06	4,719.50	12,981.00	259,241.50	98,450.89
Total	$5,425,622.74	$16,628,466.39	$175,613.08	$635,053.73	$ 173,151.05	$100,276.57	$ 531,864.10	$ 6,118,449.08	$ 274,865.67	$ 1,975,502.75	$ 3,127,485.25	$35,166,350.41	$ 9,553,412.47
Total Rural	$ 309,502.27	$ 6,707,711.43	$ 98,999.87	$ 83,577.32	$2,805,770.45	$ 41,222.55	$ 53,193.25	$ 1,661,549.17	$ 47,259.50	$ 114,223.08	$ 519,093.98	$12,444,102.87	$ 5,840,371.30
Total State	$5,735,125.01	$23,336,177.82	$274,612.95	$720,631.05	$2,978,921.50	$141,499.12	$ 585,057.35	$ 7,779,998.25	$ 322,125.17	$ 2,089,725.83	$ 3,646,579.23	$47,610,453.28	$15,393,783.77

TABLE OF CONTENTS

PART I—DESCRIPTIVE

INTRODUCTORY STATEMENT

Objectives 6

SUPERINTENDENT OF PUBLIC INSTRUCTION

Promotion of Interest in Education 6
Preparation and Distribution of Course of Study Manual 7

LEGAL DIVISION

Appeals 8
Interpretation of School Law 8
Officers' Meetings 8
Reports 8
Protection of School Funds 9

CLASSIFICATION AND INSPECTION OF SCHOOLS

Introductory Statement 9
Standard Rural Schools 10
Consolidated Schools 12
Normal Training Schools 13
Graded and High Schools 14
Mining Camp Schools 14
Public Junior Colleges 15

BOARD OF EDUCATIONAL EXAMINERS

Membership 16
Functions 17
List of Accredited Colleges 18
State and Special Certificates 19
Uniform County Certificates 19

BOARD OF VOCATIONAL EDUCATION

Membership 20
Functions 20

Agricultural Education

Day Schools 21
Part Time Schools 22
Evening Schools 22
Teacher Training 24
Supervision 24
Statistics 24

Trade and Industrial Education

Evening Schools 24
Part Time Extension Schools 25
Part Time Continuation Schools 25
All Day Trade Schools 25
Teacher Training 26
Statistics 26

Home Making Education

Day Schools 27
Evening Schools 27
Supervision 28
Teacher Training 28
Statistics 29
Financial Report 27

Rehabilitation 30
Statistical Report 31
Needs 32
Financial Report 32
Case Report 34
Classification of Cases 34
Training Agencies 35

RECOMMENDATIONS
Department Needs 35
Conference with County Superintendents 36
Simplification of School Laws 36
Rural School Survey 37

PART II—STATISTICS

Table I—Standard Rural Schools 38
Table II—Consolidated Schools 38
Table III—List of Approved Consolidated Schools 39
Table IV—Normal Training High Schools 46
Table V—List of Normal Training High Schools 46
Table VI—High Schools Approved for Tuition Purposes 50
Table VII—List of Approved High Schools 56
Table VIII—List of Schools Offering Vocational Education 56
Table IX—List of Schools Offering Trade and Industrial Education 58
Table X—List of Schools Offering Vocational Home Making 59
Table XI—Census Statistics—Rural, City and State—School Year 1926-1927 60
Table XII—Kindergarten and Grade Enrollment Statistics—School Year 1926-1927 62
Table XIII—High School and Total Enrollment Statistics—Rural, City and State—School Year 1926-1927 65
Table XIV—Rural, City and State—Levy Statistics—School Year 1926-1927 68
Table XV—Rural, City and State—Taxable Property Statistics—School Year 1926-1927 70
Table XVI—Rural, City and State—Value of Buildings, Outstanding Bonds, Unpaid Warrants—School Year 1926-1927 73
Table XVII—Receipts Schoolhouse Fund—Rural—School Year 1926-1927 75
Table XVIII—Schoolhouse Fund Disbursements—Rural—School Year 1926-1927 78
Table XIX—Schoolhouse Fund Receipts—City—School Year 1926-1927 81
Table XX—Schoolhouse Fund Disbursements—City—School Year 1926-1927 84
Table XXI—General Fund Receipts—Rural—School Year 1926-1927 86
Table XXII—General Fund Disbursements—Rural—School Year 1926-1927 90
Table XXIII—General Fund Receipts—City—School Year 1926-1927 94
Table XXIV—General Fund Disbursements—City—School Year 1926-1927 98
Table XXV—Census Statistics—Rural, City and State—School Year 1927-1928 102
Table XXVI—Kindergarten and Grade Enrollment Statistics—Rural, City and State—School Year 1927-1928 104
Table XXVII—High School and Total Enrollment Statistics—Rural, City and State—School Year 1927-1928 107
Table XXVIII — Attendance — Non-resident and Graduation Statistics — School Year 1927-1928 110
Table XXIX—Number of Corporations, Officers, Schools and Miscellaneous Statistics—School Year 1927-1928 113
Table XXX—Rural, City and State—Levy Statistics—School Year 1927-1928 116
Table XXXI—Rural, City and State—Taxable Property and Millage Levy Statistics—School Year 1927-1928 118
Table XXXII—Value of School Buildings—Outstanding Indebtedness—Rural, City and State—Unpaid Warrants—School Year 1927-1928 121
Table XXXIII—Number and Average Monthly Salary of all Teachers including Superintendents and all Principals—Rural, City and State—School Year 1927-1928 124
Table XXXIV—Number and Average Monthly Salary of Superintendents and Principals—Rural, City and State—School Year 1927-1928 127

Table XXXV—Number and Average Monthly Salary of Teachers—Rural Schools exclusive of Superintendents and Principals—School Year 1927-1928 130
Table XXXVI—Number and Average Monthly Salary of High School Teachers in City Schools exclusive of Superintendents and Principals—School Year 1927-1928 133
Table XXXVII—Number and Average Monthly Salary of High School and Part-time Teachers in the entire State exclusive of Superintendents and Principals—School Year 1927-1928 136
Table XXXVIII—Number and Average Monthly Salary of Teachers by Towns—School Year 1927-1928 139
Table XXXIX—Number and Average Monthly Salary of High School and Part-time Teachers by Towns—School Year 1927-1928 144
Table XL—County Institute Fund—School Year 1927-1928 150
Table XLI—Certificate and Experience Statistics—School Year 1927-1928 154
Table XLII—Junior College Statistics—School Year 1927-1928 158
Table XLIII—Schoolhouse Fund Receipts—Rural—School Year 1927-1928 159
Table XLIV—Schoolhouse Fund Disbursements and Library Account—Rural—School Year 1927-1928 162
Table XLV—Schoolhouse Fund Receipts—City—School Year 1927-1928 165
Table XLVI—Schoolhouse Fund Disbursements and Library Fund—City—School Year 1927-1928 168
Table XLVII—General Fund Receipts—Rural—School Year 1927-1928 171
Table XLVIII—General Fund Disbursements—Rural—School Year 1927-1928 174
Table XLIX—General Fund Receipts—City—School Year 1927-1928 178
Table L—General Fund Disbursements—City—School Year 1927-1928 182