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STATE OF IOWA
1924

REPORT ON

Municipal Finances

For the

YEAR ENDING MARCH 31, 1924

Statistics of Cities and Towns of Iowa

JAMES E. THOMAS
Auditor of State

Published by
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL

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

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

JAMES E. THOMAS, *Auditor of State*.

Des Moines, Iowa, December 1, 1924.

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FINANCE AND MUNICIPAL ACCOUNTING.

REPORT OF THE DEPARTMENT.

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

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

COMMISSION AND CITY MANAGER CITIES.

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

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

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

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

EXAMINATIONS.

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

REPORT ON MUNICIPAL FINANCES

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

MUNICIPALITIES NOT REPORTING.

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

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

RECEIPTS AND DISBURSEMENTS

	Cities	Towns
Total receipts, all sources.....	\$28,682,417.28	\$10,274,971.40
Total disbursements, all purposes.....	28,340,716.97	9,900,889.60
Cash on hand, beginning of year.....	6,222,120.20	2,282,996.05
Cash on hand, close of year.....	6,563,820.51	2,657,077.85
Receipts per capita, all cities and towns.....	\$28.76	
Disbursements per capita, all cities and towns.....	28.23	

MUNICIPAL INDEBTEDNESS

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

PROPERTY SUBJECT TO TAXATION

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

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

Assessed valuation of monies and credits...\$273,038,435.00 \$230,804,412.00

Monies and credits are taxed at the rate of five mills on the dollar, actual valuation.

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

CITY AND TOWN OFFICIALS.

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

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

RECOMMENDATIONS.

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

FIRST:

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

SECOND:

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

THIRD:

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

FOURTH:

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

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

FIFTH:

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

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

Name of City	Date of examination	Cost of examination	Date of payment
Pella	Mar. 7, 1923	\$ 182.52	April 12, 1923
Clinton	June 17, 1922	315.75	April 17, 1923
Fairfield	Mar. 28, 1923	212.23	April 28, 1923
Des Moines	Mar. 28, 1923	261.72	April 28, 1923
Fonda	May 19, 1922	247.08	May 3, 1923
Cherokee	Mar. 28, 1923	217.98	May 5, 1923
Oelwein	Mar. 17, 1923	222.06	May 10, 1923
Indianola	April 14, 1923	121.68	May 11, 1923
Indianola	April 14, 1923	103.61	May 11, 1923
Keokuk	April 30, 1923	311.28	May 16, 1923
Estherville	Mar. 20, 1923	355.90	May 19, 1923
Linn Grove	Oct. 22, 1919	6.79	May 19, 1923
Le Mars	April 2, 1923	134.95	May 22, 1923
Knoxville	Dec. 1, 1920;		
	April 12, 1923	381.02	May 23, 1923
Eddyville	Mar. 1920	439.96	June 7, 1923
Oskaloosa	May 18, 1923	341.29	June 22, 1923
Storm Lake	May 4, 1923	266.16	June 28, 1923
Sheffield	June 8, 1923	92.18	July 11, 1923
Toledo	June 18, 1923	129.87	July 23, 1923
Moville	Aug. 11, 1922	219.54	Aug. 8, 1923
Elkhart	June 29, 1923	36.95	Aug. 8, 1923
Perry	June 25, 1923	440.44	Aug. 21, 1923
Perry	June 25, 1923	.52	Aug. 31, 1923
Dubuque	June 29, 1923	493.06	Sept. 5, 1923
Stuart	Aug. 25, 1923	124.20	Sept. 6, 1923
Missouri Valley	Aug. 9, 1923	202.32	Sept. 7, 1923
Mystic	July 11, 1923	94.07	Sept. 7, 1923
Marion	Aug. 3, 1923	222.73	Sept. 7, 1923
Centerville	July 28, 1923	326.62	Sept. 7, 1923
Marshalltown	May 4, 1923	672.39	Oct. 11, 1923
Marengo	Aug. 25, 1923	39.95	Oct. 22, 1923
Carroll	Sept. 5, 1923	229.01	Nov. 6, 1923
Sioux City	Sept. 7, 1923	813.45	Nov. 7, 1923
Ames	Aug. 7, 1923	494.75	Nov. 8, 1923
Des Moines	April to		
	Nov. 20, 1923	4,210.34	Nov. 27, 1923
Fort Dodge	Oct. 18, 1923	779.58	Dec. 5, 1923
Denison	Dec. 1, 1919	*500.00	Dec. 6, 1923
Ottumwa	Nov. 21, 1923	404.65	Dec. 18, 1923
Waterloo	Sept. 27, 1923	958.92	Dec. 19, 1923
Denison	Dec. 7, 1923	323.86	Jan. 9, 1924
Cherokee	Jan. 2, 1924	221.82	Feb. 11, 1924

*Old account.

Mason City.....	Dec. 19, 1923	480.64	Feb. 13, 1924
Fort Dodge.....	Jan. 23, 1924	158.04	Feb. 25, 1924
Grinnell.....	Jan. 16, 1924	384.05	Mar. 5, 1924
Sibley.....	Feb. 8, 1924	329.75	Mar. 8, 1924
Des Moines.....	Nov. 20, 1923		
	to Mar. 3, '24	2,014.91	Mar. 17, 1924
Algona.....	Feb. 21, 1924	259.24	Mar. 31, 1924
Webster City.....	Jan. 7, 1924	401.49	Mar. 19, 1924
Total cities and towns.....		\$ 20,186.32	
School Districts Examined—			
Elwood.....	Mar. 28, 1923	\$ 24.08	May 10, 1923
Runnells.....	June 5, 1923	167.50	July 12, 1923
Elwood.....	July 5, 1923	34.05	July 17, 1923
Greenfield Twp.....	Oct. 11, 1923	99.68	Nov. 19, 1923
Total school districts.....		\$ 325.31	
Municipal Water Works Examined—			
Dubuque.....	June 29, 1923	\$ 103.59	Sept. 5, 1923
Waterloo.....	Oct. 31, 1923	138.92	Nov. 19, 1923
Mason City.....	Dec. 19, 1923	330.29	Feb. 20, 1924
Total municipal water works.....		\$ 572.80	
Miscellaneous Examinations—			
State Bond & Mortgage Co.....	Jan. 7, 1924	\$ 107.20	Jan. 23, 1924
Mutual Home L. & Sav. Assn.....	Jan. 22, 1924	132.37	Feb. 14, 1924
Continental Securities Co.....	Jan. 21, 1924	50.55	Feb. 11, 1924
Total miscellaneous examinations.....		\$ 290.12	

RECAPITULATION

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

ACCOUNTING LAW

CHAPTER 10, CODE, 1924

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL TABLES

CITIES AND TOWNS

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Date of Incorporation		Population census 1920	Square miles in corporation	County Tax Receipts			
		First	Last			General government	Independent divisions	Special assessments	Miscellaneous
	Grand total			925,152		\$8,828,876.34	\$2,693,398.71	\$2,454,030.30	\$315,767.08
1	Des Moines	1857	1863	126,468	54.56	1,358,130.80	1,136,060.84	81.75	
2	Sioux City	1857	1874	71,227	44.75	1,043,877.70	48,762.32	218,527.85	12,189.69
3	Davenport	1839	1851	56,727	16.24	919,975.85		5,427.20	618.11
4	Cedar Rapids	1856	1908	45,566	13.12	532,868.64			5,731.96
5	Dubuque	1837	1857	39,141	13.00	606,032.45	59,047.99	343,297.79	4,826.68
6	Waterloo	1868	1906	36,230	13.51	298,322.66	110,759.57	109,567.85	437.00
7	Council Bluffs	1853		36,162	16.25	350,756.48	92,684.17		
8	Clinton	1859	1881	24,151	10.00	197,185.79	35,537.71	145,667.94	7,222.54
9	Burlington	1837	1910	24,057	10.25	230,379.55	65,032.30	2,072.11	
10	Ottumwa	1851	1913	23,003	7.80	185,986.83	36,355.39		
11	Mason City	1870	1913	20,065	5.00	168,257.77	45,173.63	2,841.54	80,561.51
12	Fort Dodge	1869	1911	19,347	4.60	161,722.90	25,784.48	156,283.28	26,793.27
13	Muscatine	1839	1851	16,068	6.70	182,714.80	67,317.42	89,931.25	
14	Marshalltown	1863	1913	15,731	5.75	28,067.00	85,179.00		16,205.27
15	Keokuk	1848		14,423	7.00	150,171.89	9,922.19		
16	Boone	1866	1868	12,451	4.98	97,088.77	14,071.94	60,838.80	1,128.98
17	Fort Madison	1839		12,066	8.00	20,833.08	4,313.63		87,904.17
18	Iowa City	1853		11,267	5.12	143,037.59	20,129.62	34,360.45	
19	Oskaloosa	1863	1862	9,427	3.80	76,799.87	16,453.69	17,566.34	
20	Centerville	1855	1870	8,486	3.90	36,294.03		21,781.13	
21	Creston	1871		8,034	5.00	41,251.85	4,221.16	50,430.14	
22	Oelwein	1888	1897	7,455	4.00	42,534.34	4,307.40		
23	Charles City	1860	1865	7,350	4.00	69,875.13	9,061.31	85,752.27	
24	Newton	1857	1876	6,627	3.50	78,132.10	17,000.70	74,507.65	1,284.48
25	Cedar Falls	1857	1865	6,316	4.00	54,650.05	12,171.66	2,117.74	
26	Ames	1870	1893	6,270	6.00	83,432.65	10,978.50		
27	Fairfield	1847	1868	5,948	2.50	45,778.21	5,264.65	10.99	1,499.52
28	Cherokee	1873	1891	5,824	5.50	47,307.89	9,585.98	66,119.85	
29	Webster City	1874	1895	5,657	12.00	15,554.05	17,326.90		
30	Perry	1875	1885	5,642	4.00	50,200.31	7,239.52	30,491.48	
31	Red Oak	1869	1876	5,578	3.25	38,859.60	6,468.98		
32	Grinnell	1865	1878	5,362	2.25	55,519.79	9,997.94	1,387.38	
33	Atlantic	1869	1878	5,329	2.00	32,072.72	16,899.30	8,205.74	
34	Shenandoah	1871	1886	5,255	2.00	50,281.52	4,706.01		
35	Chariton	1857	1874	5,175	2.50	31,783.13		598.42	
36	Albia	1859	1876	5,067	9.00	19,350.63	38,399.82	6,734.05	
37	Estherville	1881	1894	4,699	4.00	32,156.42	3,899.67	104,204.47	
38	Washington	1864		4,697	2.00	48,390.70	5,020.39		
39	Le Mars	1881		4,683	1.50	11,253.00	23,302.55	8,083.54	
40	Spencer	1890	1892	4,599	3.50	11,263.04	32,098.23	56,217.34	194.30
41	Clarinda	1867	1882	4,511	2.00	9,057.27	30,712.32		
42	Eagle Grove	1888	1892	4,433	4.00	19,707.51	3,760.33	42,297.24	
43	Carroll	1869	1892	4,254	3.50				
44	Marion	1865	1895	4,138	4.00	28,659.81	2,593.58	1,544.42	3,560.83
45	Decorah	1857	1871	4,039	3.00	12,681.12	25,778.45	23,347.99	
46	Mount Pleasant	1842	1856	3,987	4.00	16,995.21	3,715.68	5,191.91	
47	Missouri Valley	1871	1895	3,985	4.50	6,126.15	15,403.82	40,651.55	
48	Iowa Falls	1869	1895	3,954	6.00	27,858.65	8,111.15		
49	Belle Plaine	1866	1886	3,887	3.00	28,055.35		6,986.31	761.97
50	Glenwood	1857	1884	3,862	2.50	22,047.49	2,633.29		
51	Algona	1872	1888	3,724	2.00	9,037.30	31,296.13	27,810.36	294.19
52	Independence	1864	1885	3,672	1.75	34,701.64	1,757.05		164.80
53	Storm Lake	1873	1901	3,658	2.00	20,698.74	34,072.08		
54	Valley Junction	1893	1906	3,631	2.00	5,237.41	16,589.55	25,391.11	
55	Indianola	1864		3,628	3.00	7,776.06	15,138.92	10,229.00	19,481.36
56	Maquoketa	1853	1857	3,626	4.00	15,000.99	10,411.11	129.14	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1923

Office Receipts								No. in order of population
Grand total taxes	Franchise	Poll tax	Business licenses	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
\$14,292,072.43	\$127,554.15	\$118,082.85	\$231,863.95	\$105,038.88	\$22,945.03	\$297,113.52	\$ 76,477.39	
2,494,273.39	43,076.84		39,436.50		589.50	76,276.24	22,380.91	1
1,823,357.56	68,254.51		34,113.00		5,023.00	24,098.18	3,959.00	2
926,021.16			32,522.40		3,199.00	18,387.00	11,622.20	3
538,600.60			15,102.42		1,396.00	17,813.95	6,557.75	4
1,013,204.91	600.00		18,060.47		1,496.00	18,320.72	3,635.60	5
519,087.08		14,467.28	9,540.18		656.00	25,500.00	7,957.21	6
452,440.65	12,275.32	6,236.48	3,956.70	7,200.00	1,367.00	3,239.60		7
385,613.98			3,170.50	4,300.00	136.30	11,279.67		8
297,483.96			3,610.65	5,800.00	285.00	6,923.21	2,609.84	9
222,342.22	1,979.11	8,661.00	3,467.92	4,700.00	742.50	9,703.80	2,033.55	10
296,834.45		6,973.50	5,965.67	5,700.00	564.00	8,615.45	2,694.27	11
370,583.93		5,046.00	3,488.60	4,700.00	105.00	14,737.00	4,544.53	12
339,963.47			1,280.60	2,600.00	336.50	748.25	665.10	13
129,451.27		3,886.00	2,539.80	2,800.00	139.00	5,424.42	1,252.12	14
160,094.08			1,202.50	2,900.00	1,176.00	3,397.88	1,053.25	15
173,128.49		3,853.47	1,872.00	1,650.00	38.00	1,812.50	1,270.00	16
113,050.88		1,603.00	997.50	2,025.00	175.00	4,862.95	707.00	17
197,527.66		2,342.05	2,427.91	2,025.00	124.00	4,355.11	466.15	18
110,819.90		1,861.00	611.75	1,825.00	779.50	4,609.64	20.00	19
58,075.16		4,595.00	1,191.00	1,800.00	110.00	1,931.50		20
95,903.15		1,759.00	1,005.45	1,875.00		1,777.35	129.85	21
46,871.74		3,434.20	1,226.25	1,050.00	174.00	2,250.85	58.00	22
114,688.00		1,365.75	1,405.75	825.00	29.25	936.24	36.00	23
171,014.93		678.00	793.25	450.00	109.00	686.40	65.25	24
68,939.45		1,480.00		900.00	190.00	1,204.30	66.50	25
94,412.15		1,772.00	1,037.00	1,800.00	20.00	1,381.39	728.43	26
52,553.37		2,548.20	901.83	1,650.00	80.00	41.00		27
123,013.72		1,119.00	1,544.25	525.00	182.00	1,019.70	247.50	28
32,880.95		837.50	529.50	825.00		376.10		29
87,931.31		1,254.00	1,808.88	1,050.00	214.00	439.15		30
45,328.58		1,006.70	1,412.07	825.00	28.00	860.50		31
66,905.11		1,441.00	1,008.45		440.00	1,784.15		32
57,177.76		462.00	881.85	1,725.00	209.25	118.15		33
54,987.53		1,836.00	888.30	900.00	216.00	1,571.87	176.50	34
32,381.55		972.86	407.00	675.00		411.65		35
64,484.50		970.00	1,413.73	900.00		152.50		36
140,260.56		981.50		825.00		315.60	730.00	37
53,411.09		790.00	283.00	675.00		228.00		38
42,639.09		1,053.00	670.66	1,650.00	76.00	410.75		39
99,772.91		512.50	1,338.00	1,275.00	47.00	304.30		40
39,769.59		1,056.00	1,076.50	600.00	151.00	225.70	59.00	41
65,765.08		1,173.00	659.00	675.00	102.00	1,257.00		42
								43
36,358.64		363.00	528.00	450.00	30.00	403.00		44
61,807.56		860.00	344.25	1,050.00	26.00	50.35		45
25,902.80		440.00		596.00		341.25		46
62,181.52		1,215.00	848.50	900.00	56.00	991.50		47
35,969.80		1,518.00	659.25	525.00	78.00	379.00		48
35,803.63		1,368.00	657.50	750.00		563.65		49
24,680.78		289.46	260.17	300.00	76.83	325.90		50
68,438.07		434.00	849.60	525.00		195.00		51
36,623.49		780.00	261.00	675.00		31.75		52
54,770.82		120.00	937.85	625.00	57.75	255.10		53
47,220.07			487.95	1,350.00		1,512.30	70.00	54
52,625.34		515.00	135.00			565.60	25.00	55
25,631.24		393.00	815.50	900.00		432.50		56

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Date of Incorporation		Population census 1920	Square miles in corporation	County Tax Receipts			
		First	Last			General government	Independent divisions	Special assessments	Miscellaneous
57	Denison	1875	1895	3,581	4.00	43,639.21			
58	Knoxville	1854	1886	3,523	4.00	27,995.75	1,550.47	1,867.46	2,100.00
59	Sheldon	1872	1894	3,488	1.00	8,302.81	32,275.38		
60	Jefferson	1871	1893	3,416	2.50	25,517.94	2,945.61		6,340.24
61	Vinton	1869		3,381	2.00	22,715.08	10,950.24		
62	Waverly	1859	1869	3,352	4.00	20,824.84	9,266.05	8,317.81	3,847.66
63	Pella	1855	1871	3,338	2.00	33,728.47	4,881.80	91,561.11	
64	Cresco	1866	1868	3,195	3.00	37,129.71	4,119.29		
65	Eldora	1895		3,189	4.00	25,374.11			
66	Manchester	1863	1868	3,111	7.75	28,052.05	2,913.93	8,734.24	
67	Hampton	1870	1885	2,992	5.75	42,798.28	6,343.06		
68	Winterset	1876	1885	2,906	3.00	8,261.29	20,123.94		
69	Anamosa	1867	1871	2,881	1.25	16,312.14		255.13	
70	Osage	1871	1880	2,878	1.00	26,844.34	3,968.76	36,755.41	
71	Harlan	1879	1896	2,831	3.00	7,710.94	33,372.23	1,823.42	
72	Clarion	1881	1911	2,826	4.00	35,351.39		5,918.16	
73	Clear Lake	1871		2,804	2.50	7,731.71	32,073.96		
74	Mystic	1889	1909	2,796	1.00	4,856.26		1,344.82	
75	Emmetsburg	1877	1893	2,762	3.75	21,623.90	6,758.06	63,993.92	
76	Osceola	1859	1886	2,684	2.18	17,535.83			
77	Nevada	1869	1893	2,668	2.50	6,206.48	18,568.12		
78	Sac City	1856	1901	2,630	6.25	27,405.23	2,864.24	63,902.54	
79	Tama	1869	1893	2,601	3.00	22,882.51	1,980.35	35,068.13	1,899.40
80	New Hampton	1873	1896	2,539	2.25	5,505.85	18,576.00	3,788.99	
81	Colfax	1875	1901	2,504	1.00	11,076.29	1,703.73		
82	Hawarden	1887	1906	2,491	3.00	13,380.02	2,455.51	66,845.86	
83	Waukon	1883	1901	2,359	1.00	32,102.01	4,685.23	1,468.26	
84	Monticello	1867	1896	2,257	4.00	5,152.42	8,269.62	271.39	8,071.76
85	Onawa	1858	1906	2,256	4.50	26,771.44		1,750.56	
86	Humboldt	1869		2,232	3.00	7,473.45	7,422.39	12,413.33	3,680.75
87	Sigourney	1868		2,210	1.00	5,682.01	18,568.61		
88	Leon	1867	1906	2,193	2.00	28,270.24			
89	Bettendorf	1903		2,178	3.00	25,151.43	1,117.32		2,231.07
90	Rock Rapids	1885	1912	2,172	4.00	11,527.67	25,945.73	54,323.22	
91	Forest City	1879		2,145	4.00	29,476.47		2,638.55	
92	Tipton	1857		2,142	1.00	14,448.64	8,440.43	1,254.27	748.71
93	Villisca	1869	1892	2,111	2.50	3,997.41	17,731.05	10,594.90	15.75
94	Lake City	1882	1890	2,110	4.75	22,223.95	7,870.86	2,011.60	
95	Audubon	1881	1916	2,108	1.10	27,896.71	6,475.99		50.00
96	Eldon	1873		2,091	.75	6,713.85	681.65		
97	Bedford	1855	1895	2,073	1.25	3,660.62	5,480.28	15,856.84	
98	Bloomfield	1863	1904	2,064	2.00	5,393.30	7,405.34	2,426.98	9,977.63
99	Marengo	1869	1896	2,048	.66	14,925.71	3,856.22	25,393.85	
100	Rockwell City	1882		2,039	4.00	14,673.81	7,837.03		
101	Ida Grove	1877	1906	2,020	1.50	22,188.87		94,976.39	
102	Hamburg	1867		2,017					
103	Corning	1871	1905	1,840	1.00	5,020.87	15,493.64		
104	Seymour	1874	1906	1,746	1.25	2,423.49	4,499.22		5,937.48
105	Stuart	1877	1885	1,716	1.25	10,451.14	10,625.87	11,787.79	
106	What Cheer	1866	1894	1,626	2.00	12,563.29			
107	Toledo	1880	1883	1,604	1.25	20,901.74	1,660.48		

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Office Receipts								No. in order of population
Grand total taxes	Franchise	Poll tax	Business licenses	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
43,639.21		357.00	406.85	1,200.00	69.00	160.20		57
33,513.68		68.00	711.75	525.00	24.00	215.25		58
40,578.19		252.00	187.50	600.00		590.04		59
34,803.79			516.00	750.00		517.05		60
33,665.32		609.00	341.00	675.00	138.00	200.90		61
42,256.36		1,263.88	394.35	375.00	63.00	170.00		62
130,171.38		868.00	300.00	375.00	64.00	238.00		63
41,249.00		414.00	359.00	675.00		449.00		64
25,374.11		340.00	425.80	525.00		391.00		65
39,700.22		154.00	354.00	825.00	28.00	259.00		66
49,141.34		292.50	499.16	600.00	6.00			67
28,485.23		448.73	649.61	600.00				68
16,567.27		540.00	208.00	525.00	125.00	157.15	4.00	69
66,668.51		936.00	420.85	450.00		579.70	414.00	70
42,906.59		570.00	788.50	600.00	54.00	193.00		71
41,269.55	418.37	1,155.00	700.00	675.00	10.00	486.75		72
39,805.67		114.00	610.00	450.00	67.00			73
6,201.08		846.00	662.25	225.00	54.00	121.50		74
92,375.88		26.00	494.25	425.00		35.00		75
17,535.83		202.50	175.00	600.00		5.00		76
24,764.60		195.00	817.25	75.00		96.00		77
94,172.01		1,026.80	225.45	450.00	42.00	372.35	45.00	78
61,780.39		868.00	270.00	816.50		133.20		79
27,870.84		276.00	302.50	683.35		30.00	50.88	80
12,780.02		1,011.39	654.50	375.00	35.50	143.80		81
72,681.39		822.00	399.00	750.00		320.30	27.00	82
38,255.50		985.00	20.50	450.00		270.95	8.00	83
21,765.19		627.50	160.00	600.00	157.00	90.00		84
28,522.00		466.00	525.00		38.00			85
30,995.92		373.00	709.50	600.00	5.00	56.50		86
24,250.62		822.00	269.00	300.00		174.50		87
28,270.24		60.00	195.78	375.00	26.00	98.20		88
28,499.82			500.80	900.00	182.00	1,725.42		89
91,796.62			492.15	525.00		45.50		90
32,115.02		27.00	237.50	418.03				91
24,892.05	50.00	216.00	245.00	525.00		45.00	57.50	92
32,339.11		328.00	577.00	300.00	12.00	222.05		93
32,106.41		234.00	443.00	150.00	656.15			94
34,422.70		380.00	239.00	300.00		139.40		95
7,395.50		448.00	160.15	375.00		284.05		96
25,006.74		717.00	150.00	225.00	56.00	273.50		97
25,203.25		605.10	105.00	675.00		683.47		98
44,175.78			493.33	675.00		50.00	12.00	99
22,510.84		890.00	776.50	450.00	74.00	303.05		100
117,165.26		309.00	245.00	525.00		166.75		101
20,514.51		330.00	680.00	525.00	31.00	490.50	32.50	102
12,860.19			356.71	225.00		205.87		

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	Grand total.....	\$ 2,519,591.06	\$45,381.15	\$68,978.27	\$48,947.01	\$13,837.62	\$232,870.59
1	Des Moines.....		963.86	17,980.59	775.00	5,285.55	21,731.59
2	Sioux City.....	32,124.28	16,574.12	2,610.00	26,632.00	150.00	
3	Davenport.....	724,702.98	5,541.66	5,000.00			
4	Cedar Rapids.....		12,218.29				52,347.21
5	Dubuque.....		899.25	100.50	1,553.45	2,030.95	
6	Waterloo.....	140,052.89		20,203.98	329.00		45,439.92
7	Council Bluffs.....	274,985.07	6,057.50			4,442.32	
8	Clinton.....	231,989.68		25.70	245.00		3,318.18
9	Burlington.....	467,773.84		1,975.00	5.00		
10	Ottumwa.....	80,656.97			25.00		24,855.01
11	Mason City.....	8,162.36		1,953.43	2,315.00		21,317.51
12	Fort Dodge.....			82.78			
13	Muscatine.....				364.30		
14	Marshalltown.....				29.00		
15	Keokuk.....	1,009.47		210.95	153.50		
16	Boone.....	96,025.45		398.30		446.43	
17	Fort Madison.....	113.18	39.61	310.00	662.00		
18	Iowa City.....	76,317.11			603.00	851.77	
19	Oskaloosa.....	791.09			131.30		275.24
20	Centerville.....						
21	Creston.....		4.90	50.00			
22	Oelwein.....						
23	Charles City.....			279.19	166.00		
24	Newton.....	264.96		880.00			
25	Cedar Falls.....				30.00		1,190.95
26	Ames.....	35,271.21		400.00			
27	Fairfield.....	47,148.11			110.00		5,061.53
28	Cherokee.....						
29	Webster City.....			248.45	300.00		172.67
30	Perry.....	791.58	226.50	97.20	288.50		4,903.23
31	Red Oak.....	28.02		300.00	186.00		299.34
32	Grinnell.....		764.55		545.00		728.19
33	Atlantic.....	31,974.20		193.65	575.00		
34	Shenandoah.....			30.00	32.00	2.00	
35	Chariton.....				91.50		
36	Albia.....	11,002.15	161.60	264.85			
37	Estherville.....				18.00		
38	Washington.....			2,004.25			
39	Le Mars.....	22,615.91		1,775.00			
40	Spencer.....				65.00		
41	Clarinda.....			2,980.25	4,208.00	28.60	
42	Eagle Grove.....			1,087.16	61.00		
43	Carroll.....			3,663.00	16.00		255.50
44	Marion.....						3,851.53
45	Decorah.....	6,881.62		134.50			
46	Mount Pleasant.....			75.00	15.00		
47	Missouri Valley.....				360.50		
48	Iowa Falls.....			300.80			
49	Belle Plaine.....			.75	2,356.80		3,114.71
50	Glenwood.....						39.75
51	Algona.....	5,180.46		450.00			6,472.82
52	Independence.....		580.75	102.23			12,117.18
53	Storm Lake.....		48.00				
54	Valley Junction.....	7,590.79					
55	Indianola.....				180.00		133.00
56	Maquoketa.....						

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

Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street Department Receipts				No. in order of population
					Street opening	Snow removal	Weed cutting	Street-sprinkling and oiling	
\$257,937.24	\$239,552.10	\$16,196.22	\$75,128.39	\$4,497,495.42	\$19,814.22	\$ 471.05	\$2,925.72	\$26,430.02	
61,949.28	51,327.61		429.35	343,122.32					1
31,004.09			463.95	245,006.79					2
21,009.34	66,237.01		18,686.20	906,907.84	11,031.35			2,610.25	3
22,630.94	7,055.54		13,288.76	148,409.86					4
5,838.24	4,921.16		8,510.82	95,997.16					5
346.03	1,285.14		8,659.74	274,437.37					6
7,444.89	84,890.84		9,265.31	421,361.03	612.50		1,490.76		7
75.79			976.95	255,512.77				534.50	8
		5,000.00		493,982.54				102.25	9
8,439.54	765.03	1,100.00		147,123.43			349.87		10
341.35	426.30		4,046.31	69,065.15			2.00		11
	550.54		1,934.88	35,189.33					12
20.38				6,015.13		59.70			13
885.75	248.74	25.00	721.78	25,951.61					14
1,469.41	2,008.85	25.00		14,611.81	2,821.89			4,818.06	15
6,860.49	6,427.95		103.05	120,757.64		17.00	72.25		16
1,008.01		30.00	462.70	12,985.90					17
6,186.89			159.99	95,858.98	822.69				18
50.53				10,955.14	220.00			554.86	19
				9,627.50					20
12.36			4.00	6,617.91					21
11.25			154.86	8,359.41					22
34.02			7.00	5,084.20					23
			929.80	4,856.66		34.11	145.75		24
8.80	1,000.00	1,025.00		7,095.55	202.95	2.25			25
294.71	3,570.94		279.88	46,555.56					26
151.74				57,692.41	9.90	74.20	13.60		27
501.59			113.15	5,252.19			58.50		28
528.52			95.54	3,913.28		3.30	15.00		29
162.66			146.20	11,381.90		.75	29.50		30
			27.65	4,973.28					31
10,000.00			104.81	16,906.15			82.95	50.95	32
			90.24	36,229.34					33
25.75	620.50	50.00	19.15	6,368.07	127.10	1.50	16.20		34
25.50				2,583.51					35
239.26			2.50	15,106.59					36
263.97		42.60		3,176.67		3.50			37
			3.25	3,983.50			2.00		38
14.41			104.43	28,370.16					39
		96.00	308.13	3,945.93					40
	549.28		2.30	10,936.63					41
	442.33		72.07	5,528.56	3.10				42
									43
855.50			64.84	6,628.84		8.00	18.75		44
65.00	146.16	5,510.00	108.50	18,393.41				2,340.75	45
				1,511.84				50.00	46
5.00			10.81	4,116.81	110.00				47
3.34			43.50	3,566.59			1.00		48
109.55				3,749.50	3,783.59		3.00		49
		194.81		6,919.43					50
			90.00	2,133.35		98.03			51
89.64	140.00	115.09		14,195.76	29.45				52
100.99			25.00	14,921.85		15.05			53
20.00			7.00	11,086.04	27.00		58.94		54
326.00			116.45	1,998.05		3.75	1.75		55
				2,541.00				2,386.39	56

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
57	Denison			56.00	342.00		
58	Knoxville	4,189.94		138.05			
59	Sheldon		73.59	50.00			
60	Jefferson	500.00		37.24			368.22
61	Vinton			101.50	92.50		3,700.00
62	Waverly	7,473.94					
63	Pella	10,878.24	223.70		646.25	600.00	
64	Cresco			50.76			3,238.71
65	Eldora				180.00		
66	Manchester	19,059.37			3.00		
67	Hampton	4,836.74					2,500.00
68	Winterset						
69	Anamosa		3.00	15.00			
70	Osage		941.00	12.60	23.00		
71	Harlan	38,910.18		744.35	75.00		
72	Clarion			105.10			
73	Clear Lake	86.71	1.25	100.00			
74	Mystic						
75	Emmetsburg			60.78	74.75		2,878.98
76	Osceola	35.20					
77	Nevada						
78	Sac City	48.35	38.53	429.48	11.00		
79	Tama			2.65	1.00		.07
80	New Hampton						
81	Colfax	18,312.96					
82	Hawarden				1,057.50		
83	Waukon	3,948.92		29.87	20.00		
84	Monticello	2,814.19					1,858.73
85	Onawa						5,350.00
86	Humboldt						
87	Sigourney			25.00			
88	Leon				90.00		
89	Bettendorf				64.00		
90	Rock Rapids			80.00			
91	Forest City				816.00		
92	Tipton	73,605.60					
93	Villisca	83.76					
94	Lake City				1,399.32		
95	Audubon			30.00	120.00		2,961.75
96	Eldon			75.00			
97	Bedford			32.35			
98	Bloomfield	12.04			12.00		
99	Marengo			36.10	122.75		
100	Rockwell City	31,341.59		35.28	330.00		
101	Ida Grove			439.40	50.00		2,894.07
102	Hamburg						
103	Corning						
104	Seymour						
105	Stuart						
106	What Cheer						
107	Toledo			123.50			

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

Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street Department Receipts				No. in order of population
					Street cleaning	Snow removal	Weed cutting	Street sprinkling and oiling	
1,249.22			1,000.00	4,840.27		2.73		10.25	57
	577.62		15.98	6,465.59					58
			32.00	1,785.13				863.61	59
			17.00	2,705.51				4.00	60
				5,857.90		17.41		2,719.32	61
4,341.72			13.00	9,753.17				1,524.45	62
10.64			6.85	18,541.76					63
				5,197.11				584.05	64
				1,681.80					65
4,660.93		1,000.00	84.12	26,604.42				430.05	66
			446.57	6,683.97		39.54			67
413.34			70.10	4,681.78					68
1.58			892.71	1,971.44		1.50	228.33		69
26.60				3,803.75				505.06	70
66.00		348.97		42,350.00					71
8,026.25	312.62	10.00	39.00	12,538.09	12.70				72
8.52				1,437.48					73
			7.75	1,916.50					74
5.04			5.10	4,004.90			26.25		75
				1,017.70			50.00		76
3.25		25.00	232.27	1,443.77				674.50	77
226.81				2,915.77		11.50			78
	361.83		174.07	2,627.32					79
				1,342.73				1,088.90	80
			147.64	20,680.79					81
277.57	445.52	400.00		44,988.89					82
40.49			.20	5,773.93		4.80			83
73.55			5.00	6,385.97					84
33.00			609.00	7,021.60					85
			10.00	1,754.00			33.41		86
		150.00	397.84	2,138.24					87
			202.50	1,047.48					88
5,057.54				8,429.76		51.33	152.35		89
3,611.48	5,181.45			9,935.58					90
				1,498.53					91
			182.50	74,926.60		15.10		2,434.65	92
32.00			104.46	1,659.27		.50	5.25		93
500.00		73.20		3,355.67					94
52.98				4,223.13		4.00			95
5.70				1,347.90					96
61.20		600.00		2,115.05			65.31		97
118.50			59.50	2,270.61					98
				1,389.18					99
				33,700.42					100
27.75			138.31	4,795.28					101
									102
			3.69	2,092.69					103
			9.00	796.58		1.50			104
		375.55	21.32	1,313.87			3.00		105
				750.00					106
1,001.07	59.14		30.00	1,869.81				2,143.17	107

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
	Grand total.....	\$28,973.79	\$185,574.25	\$264,189.05	\$ 2,309,646.02	\$75,676.88	\$ 90,839.28
1	Des Moines.....		13,335.70	13,335.70			
2	Sioux City.....		27,232.15	27,232.15	283,299.57	5,673.05	9,249.40
3	Davenport.....			13,641.60			51.60
4	Cedar Rapids.....		32,539.59	32,539.59	185,707.02		57,236.23
5	Dubuque.....		7,011.88	7,011.88	176,027.34	8,749.22	
6	Waterloo.....				148,328.52		
7	Council Bluffs.....		7,021.65	9,124.91	234,474.28	541.36	
8	Clinton.....			534.50			
9	Burlington.....			102.25			
10	Ottumwa.....			349.87	115,685.68	7,521.28	
11	Mason City.....		554.85	556.85	80,036.65	11,086.13	7,607.90
12	Fort Dodge.....	6,295.47		6,295.47	69,847.78	10,619.93	
13	Muscatine.....			59.70	53,818.59		2,173.43
14	Marshalltown.....	628.91		628.91	10,829.39	68.25	443.42
15	Keokuk.....	3.75	129.31	7,773.01			
16	Boone.....	265.65	1,021.90	1,376.80	69,879.32		429.71
17	Fort Madison.....		3,071.64	3,071.64			
18	Iowa City.....		35.65	858.34			
19	Oskaloosa.....	1,134.40	1,009.55	2,918.81	66,320.92	7,662.03	1,574.45
20	Centerville.....		1,002.80	1,002.80			
21	Creston.....						
22	Oelwein.....	146.95	28.50	175.45	16,690.53	1,602.20	
23	Charles City.....				16,362.94		69.05
24	Newton.....	265.25		445.11	39,153.50	84.64	942.50
25	Cedar Falls.....			205.20	26,833.21		
26	Ames.....				38,686.75		138.57
27	Fairfield.....	101.45	41.33	240.48	24,313.50	2,175.35	514.45
28	Cherokee.....	15.00		73.50	9,385.45	728.75	760.87
29	Webster City.....			18.30	8,584.21	2,098.63	142.60
30	Perry.....		858.25	888.50	21,318.51	755.25	85.46
31	Red Oak.....	11.37		11.37	14,366.96	518.35	599.54
32	Grinnell.....	37.50		171.40	22,912.06	410.51	
33	Atlantic.....	176.42		176.42	20,187.33		
34	Shenandoah.....	3.00	104.70	252.50	13,931.11	1,001.98	199.24
35	Chariton.....	100.00	67.18	167.18	14,619.69	1,059.16	160.00
36	Albia.....				10,130.66		
37	Estherville.....			3.50	9,658.55	96.15	483.20
38	Washington.....	369.00	91.50	462.50	15,492.96	1,756.61	1,131.24
39	Le Mars.....		15.00	15.00			
40	Spencer.....		780.20	780.20	10,743.24		
41	Clarinda.....		5.75	5.75	13,120.65		
42	Eagle Grove.....	77.14	18.67	98.91	10,095.64	65.00	50.00
43	Carroll.....						
44	Marion.....		671.60	698.35			
45	Decorah.....			2,340.75	8,489.24		
46	Mount Pleasant.....			50.00	11,453.55	250.86	6.00
47	Missouri Valley.....	16.75		126.75	9,641.00		44.84
48	Iowa Falls.....			1.00	12,799.28	842.25	68.08
49	Belle Plaine.....		.81	3,787.40	5,284.33		
50	Glenwood.....				6,737.73		
51	Algona.....	260.00		358.03	8,601.90	2,166.39	580.00
52	Independence.....		798.63	828.08	11,579.46		203.85
53	Storm Lake.....	7.50	6.00	28.55	16,157.49		
54	Valley Junction.....	78.48	42.00	206.42	9,634.94	362.23	112.00
55	Indianola.....	15.00	2.25	22.75	9,425.00	496.01	
56	Maquoketa.....			2,386.39	8,274.68		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1923

Industry Receipts					Gas Works, Heating Plant, Library			No. in order of population
Total waterworks	Electric Light Works Receipts				Total gas works	Total heating plant	Total library fines and fees	
	Rentals	Sales	Miscellaneous	Total light works				
\$ 2,476,162.18	\$ 1,326,818.17	\$ 46,198.24	\$ 15,325.69	\$ 1,388,342.10	\$ 87,572.22	\$21,952.28	\$32,951.40	
298,222.02							2,010.00	1
51.60			13.86	13.86			5,850.00	2
242,943.35					1,800.00		618.35	3
184,776.56							492.00	4
148,328.52							1,179.64	5
235,015.64							561.80	6
							129.00	7
123,206.96							10,223.83	8
98,730.68							715.10	9
80,467.71	14,153.96			14,153.96			275.00	10
55,992.02							302.71	11
11,341.06		172.30	239.00	411.30			599.86	12
70,309.03							1,933.63	13
			1,328.73	1,328.73			335.75	14
75,557.40							482.35	15
								16
18,292.73								17
16,431.99								18
40,180.64			3.15	3.15	36,742.54		319.72	19
26,833.21	84,579.35	2,484.33		87,063.68			337.19	20
38,825.32	147,815.05		1,722.89	149,537.94				21
27,003.30			138.75	138.75				22
10,875.07							187.39	23
10,825.44	77,798.25	16,566.43	645.99	95,010.67	25,005.17		906.45	24
22,159.22								25
15,484.85								26
23,322.57							995.18	27
20,187.33	80,096.36			80,096.36				28
15,132.33								29
15,838.85								30
10,130.66								31
10,237.90	59,642.30	2,050.02		61,692.32	24,524.51			32
18,380.81			54.53	54.53			194.41	33
	144.00			144.00				34
10,743.24	91,822.58			91,822.58			28.20	35
13,120.65								36
10,210.64								37
								38
8,489.24								39
11,713.41	45,652.99	1,597.28	8,260.77	55,511.04			190.50	40
9,085.84							100.00	41
13,709.61							122.64	42
5,284.33								43
6,737.73							75.00	44
11,348.29	53,885.32	2,374.08	220.00	56,479.40				45
11,783.31	48,197.00		1,136.90	49,333.90				46
16,157.49							492.42	47
10,109.17	1,233.98	3.60		1,337.58				48
9,921.01	48,814.81	11,003.19	90.00	59,908.00				49
8,274.69	16,976.86	184.37		17,161.23			241.46	50

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
57	Denison			12.98	15,412.43		
58	Knoxville				16,888.52	568.20	1,204.50
59	Sheldon			863.61	7,751.24	110.79	
60	Jefferson	63.00		67.00	7,927.85		
61	Vinton	10.00	10.23	2,756.96	11,861.51	1,102.52	6.92
62	Waverly	11.25		1,535.70	9,889.62	288.01	29.25
63	Pella	212.28	24.10	236.38	14,866.81	324.00	57.30
64	Cresco	154.15		738.20	6,332.27	111.50	
65	Eldora				8,375.12		
66	Manchester		260.42	690.47	2,047.45	348.86	87.11
67	Hampton			39.54	8,798.17		
68	Winterset				3,223.53		
69	Anamosa		2.25	232.08	5,894.52		1,250.23
70	Osage			505.06	6,873.55	267.29	103.50
71	Harlan				9,664.56		1,036.31
72	Clarion	85.60	87,052.89	87,151.19	6,261.54		
73	Clear Lake				12,300.00	1,012.60	
74	Mystic						
75	Emmetsburg	2,389.36	39.98	2,455.59	6,865.18		298.30
76	Osceola	12.00		62.00	5,179.47		
77	Nevada	6.00		680.50	6,184.71		
78	Sac City	227.64	18.13	257.27	7,417.38		
79	Tama						
80	New Hampton			1,088.90	8,610.27	398.78	
81	Colfax	110.80		110.80	5,440.07	30.30	
82	Hawarden				6,397.00	20.00	
83	Waukon		43.84	48.64	5,753.77	586.23	416.40
84	Monticello	16.00	8.50	24.50	5,604.58	394.15	103.70
85	Onawa	32.00	22.25	54.25	1,866.25		
86	Humboldt	2,966.13	46.15	3,045.69	4,917.36	7.05	
87	Sigourney	56.00		56.00	4,327.58		
88	Leon				4,566.10		
89	Bettendorf	2,557.16		2,760.84			
90	Rock Rapids				6,844.89		
91	Forest City	139.00	83.00	222.00	6,600.96		
92	Tipton	25.00		2,474.75	7,555.57	107.85	6.80
93	Villisca	40.00	96.75	142.50	3,898.05	264.34	150.00
94	Lake City				4,556.06	87.50	
95	Audubon			4.00	4,788.63		
96	Eldon				*24,073.00		
97	Bedford	9,953.12	54.90	10,073.33	2,655.19	358.35	
98	Bloomfield		22.40	22.40	3,143.56		994.23
99	Marengo				3,744.47		
100	Rockwell City		166.62	166.62	9,028.82		
101	Ida Grove		34.85	34.85	3,636.23		
102	Hamburg						
103	Corning	46.46		46.46	4,005.64	922.02	
104	Seymour		86.85	88.35	2,525.97	24.97	
105	Stuart	6.00	1.10	10.10	3,668.88		
106	What Cheer				2,210.20		
107	Toledo			2,143.17	4,143.19		37.00

*Light and water combined.

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

Industry Receipts					Gas Works, Heating Plant, Library			No. in order of population
Total waterworks	Electric Light Works Receipts				Total gas works	Total heating plant	Total library fines and fees	
	Rentals	Sales	Miscellaneous	Total light works				
15,412.43	79,521.69			79,521.69				57
18,661.22								58
7,862.03								59
7,927.85								60
12,970.95	48,233.11	2,248.57	10.23	50,491.91				61
10,206.88	46,559.22	296.51	17.00	46,872.73				62
15,248.11	44,518.98	1,555.05	33.05	46,107.08			25.00	63
6,443.77							154.96	64
8,375.12							693.80	65
10,083.42								66
8,798.17							155.00	67
3,223.53	36,253.50			36,253.50				68
7,144.75								69
7,244.34							577.78	70
10,700.87	44,469.01	1,040.03		45,509.04				71
6,261.54							103.43	72
13,312.67								73
								74
7,163.46								75
5,179.47								76
6,184.71							547.60	77
7,417.38			7.50	7.50				78
								79
9,009.05	32,654.67	724.92	1,100.00	34,479.59			20.36	80
5,470.37								81
6,417.00	36,889.37	2,762.19		39,651.56				82
6,756.40								83
6,102.43							42.55	84
1,866.25	35,863.50			35,863.50				85
4,924.41								86
4,327.58								87
4,566.10								88
								89
6,844.89	49,397.96			49,397.96		21,952.28	28.06	90
6,600.96							79.91	91
7,670.22	25,539.83	502.58	129.00	26,171.41			181.69	92
4,312.39								93
4,593.56								94
4,788.63								95
24,073.00								96
3,013.54							326.27	97
4,137.79	38,027.06	632.79	146.83	38,806.68				98
3,744.47								99
9,028.82							115.41	100
3,636.23								101
								102
4,927.66								103
2,550.94	16,585.99		27.51	16,613.50				104
3,668.88	2,139.47			21,391.47				105
2,210.20								106
4,180.19								107

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Receipts, Markets and Public Scales			
		Rentals	Sales	Miscellaneous	Total—Markets and public scales
	Grand total.....	\$ 27,944.54	\$ 6,665.50	\$ 744.20	\$ 35,354.24
1	Des Moines.....	15,993.67			15,993.67
2	Sioux City.....	2,269.50			2,269.50
3	Davenport.....			22.00	22.00
4	Cedar Rapids.....	1,226.70		95.00	1,321.70
5	Dubuque.....	761.85			761.85
6	Waterloo.....				
7	Council Bluffs.....	637.90	204.00	25.00	866.90
8	Clinton.....				
9	Burlington.....		1,120.90		1,120.90
10	Ottumwa.....				
11	Mason City.....	319.15			319.15
12	Fort Dodge.....			457.40	457.40
13	Muscatine.....	918.40			918.40
14	Marshalltown.....				
15	Keokuk.....		4,455.50		4,455.50
16	Boone.....				
17	Fort Madison.....				
18	Iowa City.....	54.33			54.33
19	Oskaloosa.....	65.00			65.00
20	Centerville.....	1,456.10			1,456.10
21	Creston.....				
22	Oelwein.....				
23	Charles City.....	86.25			86.25
24	Newton.....	26.75			26.75
25	Cedar Falls.....				
26	Ames.....				
27	Fairfield.....	68.65			68.65
28	Cherokee.....				
29	Webster City.....				
30	Perry.....				
31	Red Oak.....				
32	Grinnell.....				
33	Atlantic.....				
34	Shenandoah.....				
35	Chariton.....				
36	Albia.....				
37	Estherville.....				
38	Washington.....				
39	Le Mars.....				
40	Spencer.....				
41	Clarinda.....	2,331.40			2,331.40
42	Eagle Grove.....			123.80	123.80
43	Carroll.....				
44	Marion.....				
45	Decorah.....				
46	Mount Pleasant.....	84.66			84.66
47	Missouri Valley.....			21.00	21.00
48	Iowa Falls.....				
49	Belle Plaine.....				
50	Glenwood.....				
51	Algona.....	73.00			73.00
52	Independence.....				
53	Storm Lake.....	51.59			51.59
54	Valley Junction.....				
55	Indianola.....				
56	Maquoketa.....	257.60			257.60

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1923

[illegible]

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

No. in order of population	City	Receipts, Markets and Public Scales			
		Rentals	Sales	Miscellaneous	Total—Markets and public scales
57	Denison				
58	Knoxville	95.35	131.00		226.35
59	Sheldon				
60	Jefferson				
61	Vinton				
62	Waverly				
63	Pella				
64	Cresco				
65	Eldora				
66	Manchester				
67	Hampton		133.00		133.00
68	Winterset				
69	Anamosa				
70	Osage				
71	Harlan				
72	Clarion				
73	Clear Lake				
74	Mystic				
75	Emmetsburg				
76	Osceola				
77	Nevada				
78	Sac City	280.00			280.00
79	Tama				
80	New Hampton				
81	Colfax				
82	Hawarden				
83	Waukon				
84	Monticello	309.75			309.75
85	Onawa				
86	Humboldt				
87	Sigourney				
88	Leon				
89	Bettendorf				
90	Rock Rapids		612.30		612.30
91	Forest City				
92	Tipton	328.64			328.64
93	Villisca	248.30			248.30
94	Lake City				
95	Audubon				
96	Eldon				
97	Bedford				
98	Bloomfield		8.80		8.80
99	Marengo				
100	Rockwell City				
101	Ida Grove				
102	Hamburg				
103	Corning				
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo				

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

Receipts, bridges, docks, wharves and landings	Receipts, Parks and Bathing Beaches				Receipts, Cemeteries				No. in order of population
	Rentals	Sales	Miscellaneous	Total—Parks and bathing beaches	Rentals	Sales	Miscellaneous	Total—Cemeteries	
					352.22	515.00	29.75	896.97	57
						1,171.00		1,171.00	58
									59
									60
					120.00	1,750.00	2,068.60	3,938.60	61
									62
									63
						600.08		600.08	64
									65
									66
									67
									68
						625.00		625.00	69
									70
						68.00		68.00	71
						825.00		825.00	72
						188.00		188.00	73
									74
						576.66		576.66	75
						240.00		240.00	76
						2,224.97		2,224.97	77
						385.00		385.00	78
									79
									80
					406.47	293.00		699.47	81
									82
						410.00	645.59	1,055.59	83
							1,655.45	1,655.45	84
									85
									86
						205.00		205.00	87
									88
						835.00		835.00	89
									90
									91
						1,147.00		1,147.00	92
								178.00	93
									94
						77.50		77.50	95
						30.00		30.00	96
						10.00		10.00	97
									98
									99
									100
									101
									102
						173.50		173.50	103
						322.75		322.75	104
			7.65	7.65		235.00		235.00	105
									106
						1,110.00	553.97	1,663.97	107

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Receipts—Municipal Industries			Receipts—General		
		Total hospital receipts	Total miscellaneous receipts	Total all municipal industry receipts	Par value	Premium	Accrued interest
	Grand total.....	\$19,159.25	\$17,326.37	\$4,351,424.50	\$1,928,687.48	\$17,381.07	\$4,684.86
1	Des Moines.....			71,035.95	468,051.68		
2	Sioux City.....			318,385.42	240,000.00	2,815.00	
3	Davenport.....			64,489.26	225,000.00	5,985.00	
4	Cedar Rapids.....			260,836.86			
5	Dubuque.....			196,177.38	35,000.00	285.00	1,750.00
6	Waterloo.....			155,208.79	124,047.29		
7	Council Bluffs.....			243,609.19	893,000.00	6,675.00	
8	Clinton.....			561.80			
9	Burlington.....			2,508.90	104,500.00		
10	Ottumwa.....			134,523.89	59,546.81		537.58
11	Mason City.....			99,764.93			
12	Fort Dodge.....			95,354.37	44,000.00	175.00	95.78
13	Muscatine.....			76,514.70			
14	Marshalltown.....			12,953.76			
15	Keokuk.....			12,951.23			
16	Boone.....			70,644.78			
17	Fort Madison.....		135.20	3,854.93	16,000.00	75.00	
18	Iowa City.....			3,580.12	24,000.00	759.21	151.30
19	Oskaloosa.....		49.50	76,154.25			
20	Centerville.....			1,456.10			
21	Creston.....			3,470.5			
22	Oelwein.....			21,832.93			
23	Charles City.....			16,837.96	4,000.00		10.48
24	Newton.....		2,587.99	83,314.00			
25	Cedar Falls.....	19,159.25		142,688.16	9,000.00		37.50
26	Ames.....			190,268.80			
27	Fairfield.....		548.77	27,801.12			
28	Cherokee.....			12,202.22			
29	Webster City.....			136,432.04	37,000.00	45.00	274.38
30	Perry.....			25,122.79	8,500.00		138.89
31	Red Oak.....			22,655.22			
32	Grinnell.....			30,104.84			
33	Atlantic.....			100,283.69			
34	Shenandoah.....			18,456.83			
35	Chariton.....			12,530.66			
36	Albia.....			96,451.73			
37	Estherville.....			18,752.75	10,000.00	177.86	336.77
38	Washington.....			15,838.85			
39	Le Mars.....			164.00			
40	Spencer.....			108,951.35			
41	Clarinda.....			16,472.60			
42	Eagle Grove.....		53.50	12,384.44			
43	Carroll.....						
44	Marion.....			1,228.73			
45	Decorah.....			8,489.24	5,500.00		14.51
46	Mount Pleasant.....		5,558.18	75,836.96			
47	Missouri Valley.....			9,806.84			
48	Iowa Falls.....			13,832.25			
49	Belle Plaine.....			5,284.33			
50	Glenwood.....			6,885.73			
51	Algona.....			67,827.69			
52	Independence.....			61,168.80			
53	Storm Lake.....		4.00	17,251.96			
54	Valley Junction.....		51.75	11,498.50			
55	Indianola.....			69,884.11			
56	Maquoketa.....			25,934.97			

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1923

Bond Receipts									No. in order of population
Bonds	Receipts—Municipal Industry Bonds				Receipts—Special Assessment Bonds				
Total general bonds	Par value	Premium	Accrued interest	Total municipal industry bonds	Par value	Premium	Accrued interest	Total special assessment bonds	
\$1,950,753.42	\$520,200.00	\$6,687.64	\$4,306.74	\$531,194.38	\$1,120,866.99	\$1,987.50	\$1,166.91	\$1,124,020.50	
468,051.68									1
242,815.00									2
230,985.00	85,000.00	497.50		85,497.50	180,000.00	1,852.50		181,852.50	3
									4
37,035.00	200,000.00	3,125.00		203,125.00	310,600.00			310,600.00	5
124,047.29					459,293.24			459,293.24	6
399,075.00									7
									8
104,500.00									9
60,083.89									10
									11
44,270.78					8,758.25			8,758.25	12
									13
									14
									15
16,075.00									16
24,910.51									17
	70,000.00	2,450.00	233.33	72,683.33					18
									19
									20
									21
4,010.48									22
									23
9,037.50									24
									25
									26
									27
37,319.38									28
8,638.89					964.96			964.96	29
									30
									31
									32
					3,300.00			3,300.00	33
									34
									35
	20,000.00			20,000.00					36
									37
10,514.63	20,000.00	237.14	322.99	20,560.18					38
									39
									40
									41
									42
									43
5,514.51	8,000.00		44.44	8,044.44					44
									45
					8,000.00		24.44	8,024.44	46
									47
	10,000.00		20.83	10,020.83	6,500.00		19.86	6,519.86	48
									49
									50
									51
									52
									53
									54
	63,000.00		3,426.56	66,426.56					55

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Receipts—Municipal Industries			Receipts—General		
		Total hospital receipts	Total miscellaneous receipts	Total all municipal industry receipts	Par value	Premium	Accrued interest
57	Denison			94,934.12			
58	Knoxville			19,784.54			
59	Sheldon			9,033.03			
60	Jefferson			7,927.85			
61	Vinton		86.00	63,548.86	6,600.00		
62	Waverly			61,018.21			
63	Pella			61,380.19	7,540.00		44.15
64	Cresco			6,598.73			
65	Eldora			9,669.00	25,000.00	207.00	71.91
66	Manchester			10,083.42			
67	Hampton			9,086.17			
68	Winterset		569.62	40,046.65			
69	Anamosa			7,144.75			343.93
70	Osage			8,447.12			
71	Harlan			56,209.91	9,000.00	130.00	243.49
72	Clarion		272.00	6,704.97			
73	Olear Lake		17.50	14,155.10			
74	Mystic			188.00			
75	Emmetsburg			7,163.48			
76	Osceola			5,756.13			
77	Nevada			6,972.31	7,000.00		78.63
78	Sac City			9,929.85			
79	Tama			385.00			
80	New Hampton			43,500.00			
81	Colfax			5,470.37			
82	Hawarden			46,768.03			
83	Waukon			6,756.40	14,000.00		420.61
84	Monticello			7,510.32			
85	Onawa		7,390.86	46,776.06			
86	Humboldt			4,924.41			
87	Sigourney			4,327.58			
88	Leon			4,771.10			
89	Bettendorf				20,000.00	52.00	123.29
90	Rock Rapids			79,750.39	12,000.00		11.66
91	Forest City			6,680.87			
92	Tipton			34,351.96			
93	Villisca		1.50	5,709.19			
94	Lake City			4,771.56			
95	Audubon			4,788.63			
96	Eldon			24,150.50			
97	Bedford			3,369.81			
98	Bloomfield			42,963.27			
99	Marengo			3,744.47	10,402.21		
100	Rockwell City			9,144.23			
101	Ida Grove			3,636.23	10,000.00		
102	Hamburg						
103	Corning			5,101.16			
104	Seymour			19,494.84			
105	Stuart			25,295.35			
106	What Cheer			2,210.20			
107	Toledo			5,844.16			

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

[illegible]

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
	Grand total	\$ 325,866.75	\$ 139,404.28	\$ 200,924.96
1	Des Moines		23,835.74	2,603.95
2	Sioux City		11,982.50	5,505.21
3	Davenport		9,401.33	167.50
4	Cedar Rapids		4,076.40	
5	Dubuque	45,000.00	1,688.45	27,160.52
6	Waterloo		5,752.15	535.25
7	Council Bluffs	160,535.00	10,615.20	
8	Clinton	38,638.22	3,361.87	40,513.77
9	Burlington		6,656.52	
10	Ottumwa		1,378.98	312.50
11	Mason City		3,471.55	
12	Fort Dodge		2,470.64	
13	Muscatine			
14	Marshalltown			
15	Keokuk	2,277.83	945.31	4,292.58
16	Boone	6,880.77	1,620.55	6,057.06
17	Fort Madison		877.22	
18	Iowa City		449.75	114.82
19	Oskaloosa		1,046.81	
20	Centerville		1,707.78	
21	Creston		492.77	
22	Oelwein		747.09	
23	Charles City		652.06	
24	Newton		1,344.83	
25	Cedar Falls		1,210.23	1,589.72
26	Ames	500.00	2,091.82	20,000.00
27	Fairfield		1,517.21	
28	Cherokee		620.99	64.40
29	Webster City		984.41	
30	Perry		962.59	775.00
31	Red Oak		332.16	1,720.30
32	Grinnell		844.62	6.42
33	Atlantic	3,526.18	2,139.78	
34	Shenandoah		367.62	
35	Chariton	1,200.00	709.05	18.00
36	Albia	925.36	287.25	
37	Estherville	2,005.17	942.97	50.00
38	Washington		2,316.65	52,656.64
39	Le Mars		785.14	
40	Spencer	129.13	334.11	
41	Clarinda	1,190.97	1,291.42	1,318.71
42	Eagle Grove		901.90	
43	Carroll			
44	Marion			
45	Decorah		87.49	
46	Mount Pleasant		428.46	
47	Missouri Valley	18,500.00	665.85	3,189.55
48	Iowa Falls			
49	Belle Plaine		755.54	15.00
50	Glenwood		523.38	
51	Algona		215.34	
52	Independence		746.25	
53	Storm Lake	2,310.98	1,079.01	
54	Valley Junction		776.00	
55	Indianola		380.86	13,329.43
56	Maquoketa		526.03	
			362.86	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1923

Total all receipts, bonds, loans and miscellaneous	Overdrafts; Warrants Outstanding March 31, 1924; Balance April 1, 1923 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstand- ing March 31, 1924	Balances April 1, 1923	Grand total for year	
\$ 4,272,164.29	\$ 38,675.40	\$ 27,724,565.28	\$ 957,852.00	\$ 6,222,120.20	\$ 34,904,537.48	
487,498.37		3,416,258.73	96,613.67	1,027,474.00	4,540,346.40	1
440,155.21		2,349,136.13	152,252.07	250,542.69	2,751,930.89	2
326,051.33		2,237,111.19		759,787.57	2,996,898.76	3
4,076.40		984,463.31	13,886.32	298,340.22	1,296,689.85	4
624,608.97		1,937,000.30	24,160.35	10,742.38	1,971,903.03	5
589,627.93		1,548,185.05	127,008.80	122,108.42	1,797,302.27	6
570,875.20		1,697,410.98	41,102.20	336,162.16	2,074,675.34	7
82,513.86	98.20	724,835.11	54,711.97	158,422.15	937,969.23	8
111,156.52		905,234.17		128,999.63	1,034,233.80	9
61,775.37		556,114.78	1,907.67	55,446.78	623,469.23	10
3,471.55		469,692.93	41,736.26	172,294.78	683,723.97	11
55,499.67	3.00	562,925.77	41,695.73	103,827.41	708,448.91	12
		422,553.00		207,784.74	630,337.74	13
7,517.72		176,501.27	7,122.81	39,158.64	222,782.72	14
14,558.38		209,988.51	224.15	70,509.10	280,721.76	15
877.22		366,784.93	11,544.18	14,401.63	392,730.74	16
16,639.57		149,602.92	3,312.52	19,901.45	172,816.89	17
25,957.32		323,782.42	14,760.85	56,423.83	394,967.10	18
74,391.11		275,239.21	21,571.44	89,744.69	386,535.34	19
492.77		70,654.33	364.17	26,459.59	97,478.09	20
747.09		106,738.67	127.57	45,302.78	152,169.02	21
652.06		77,861.59	17,044.80	42,404.65	137,311.04	22
5,355.31	2,806.44	144,654.62	144.67	48,573.22	193,372.51	23
1,210.23		262,430.65	26,355.25	59,839.82	348,616.72	24
31,629.32		250,557.68	2,470.50	44,875.84	297,904.02	25
1,517.21		332,753.72	329.83	57,800.38	390,883.93	26
685.39		138,972.77	1,936.60	30,482.73	171,392.10	27
984.41		141,526.04	8.40	39,244.89	180,779.33	28
40,021.93		213,266.50	2,021.82	51,637.81	266,926.13	29
10,691.35		136,015.85	8,319.64	31,096.25	175,431.74	30
851.04	11,169.83	84,989.32	12,232.02	35,553.33	132,774.67	31
5,665.96		119,753.46	3,504.12	56,542.24	179,799.82	32
3,667.62		197,534.83	641.45	23,497.72	221,674.00	33
1,927.05		81,991.98	1,315.17	15,727.27	99,034.42	34
1,212.61		52,183.70	7,813.24	19,274.63	79,271.57	35
22,998.14		115,119.89	2,043.32	28,152.01	145,315.22	36
55,747.99		295,643.45	1,795.00	99,538.13	396,976.58	37
31,859.90	5.50	108,475.24	43.60	40,332.49	148,851.33	38
463.24		71,651.49	10,280.52	18,142.44	100,074.45	39
3,801.10		217,251.49		69,321.56	286,573.05	40
901.90		68,086.47		38,616.06	106,702.53	41
		83,776.99	15.60	22,481.28	106,273.87	42
						43
87.49		45,002.05	23.50	10,945.88	55,971.43	44
13,987.41		105,018.37		16,063.59	121,081.96	45
22,355.40		125,657.00	15.75	41,250.24	166,922.99	46
8,024.44		84,256.36	13,132.12	10,828.68	108,217.16	47
770.54		54,140.18	110.03	32,889.54	87,139.75	48
17,064.07		65,688.93	231.50	31,154.68	97,075.11	49
215.34		38,701.28	3,579.93	8,566.83	50,848.04	50
746.25		139,503.39	9.83	44,518.74	184,031.96	51
3,389.99		116,206.12	1,406.08	31,100.10	148,712.30	52
776.00		87,749.18	341.06	40,319.04	128,409.28	53
13,710.29		83,721.32	3,070.23	15,390.33	102,181.88	54
526.03	80.30	125,134.58	6,021.91	16,202.01	147,358.50	55
66,789.42		123,283.02	1,256.24	19,134.55	143,673.81	56

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
57	Denison			
58	Knoxville			
59	Sheldon		354.00	47.00
60	Jefferson	11,896.54	261.83	
61	Vinton		432.18	17.75
62	Waverly		637.56	
63	Pella		1,319.43	
64	Cresco		510.67	1,000.00
65	Eldora		412.92	34.25
66	Manchester		405.47	
67	Hampton		491.29	
68	Winterset	3,000.00	370.37	
69	Anamosa		708.88	
70	Osage		300.59	68.04
71	Harlan		509.72	
72	Clarion		103.08	
73	Clear Lake		421.95	
74	Mystic			
75	Emmetsburg			
76	Osceola			
77	Nevada		449.71	
78	Sac City		195.45	
79	Tama		355.50	
80	New Hampton			
81	Colfax		314.72	
82	Hawarden	929.75	91.71	
83	Waukon		494.46	
84	Monticello		299.22	
85	Onawa	7,767.06	164.56	
86	Humboldt		296.23	417.68
87	Sigourney		625.53	1,729.83
88	Leon	253.58	226.41	
89	Bettendorf	4,329.42	1,071.12	
90	Rock Rapids			
91	Forest City	1,000.00	1,440.75	270.38
92	Tipton	359.94	587.18	
93	Villisca		664.83	
94	Lake City		179.96	
95	Audubon		398.09	4,684.13
96	Eldon		921.56	7,523.58
97	Bedford			
98	Bloomfield		612.74	
99	Marengo		597.61	
100	Rockwell City		356.98	
101	Ida Grove		318.51	
102	Hamburg	4,500.00	163.65	3,135.99
103	Corning			
104	Seymour		580.72	
105	Stuart		447.53	
106	What Cheer	7,385.30		
107	Toledo	775.55	146.12	

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

Total all receipts, bonds, loans and miscellaneous	Overdrafts; Warrants Outstanding March 31, 1924; Balance April 1, 1923 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstand- ing March 31, 1924	Balances April 1, 1923	Grand total for year	
	8,288.08	151,714.66	23,184.08	66,062.24	240,960.98	57
401.00		60,164.81	14,960.58	21,335.26	96,460.65	58
33,871.66		86,131.62	10,978.76	24,737.28	121,847.66	59
449.93		45,954.08	405.99	8,977.25	55,337.32	60
7,327.56		113,066.60		16,702.23	129,768.83	61
1,319.43		115,882.87		45,124.51	161,007.38	62
19,098.55		229,428.26	72.26	28,827.10	258,327.62	63
447.17		54,230.21	10,599.62	19,509.17	84,339.00	64
25,684.38	550.38	62,959.67		13,987.14	76,946.81	65
491.29		77,569.82		31,709.40	109,279.22	66
3,743.83		68,694.85	370.37	29,732.70	98,797.92	67
708.88		73,922.54	3,051.61	25,015.61	101,989.76	68
712.56		26,628.10	2,275.90	15,109.73	44,013.73	69
509.72		79,934.16	1,800.14	19,408.37	101,202.67	70
57,239.43		198,705.93		11,599.94	210,305.87	71
421.95		148,085.75	5,192.11	17,981.14	171,259.00	72
56,486.85		111,885.10	8,203.84	20,518.63	140,607.57	73
		8,305.58	3,740.55	1,857.92	13,904.15	74
		105,999.85	12,005.28	14,197.59	132,202.72	75
449.71	4,474.19	29,295.56	25.00	22,944.04	52,264.60	76
7,274.08	239.03	41,374.29	1,939.65	12,539.77	55,853.71	77
355.50		107,630.40	2.00	24,579.73	132,212.13	78
	1,718.00	66,510.71	3,649.95	10,538.53	80,699.19	79
314.72		74,126.19		42,970.34	117,096.53	80
1,021.46		40,063.44	4,030.91	8,587.32	52,681.67	81
494.46		124,442.77		30,410.13	154,852.90	82
42,552.60		93,386.96	2,325.92	12,556.43	108,269.3	83
26,125.87	6.00	61,817.85	3,350.90	7,743.24	72,911.9	84
713.91		83,087.22	600.50	14,588.89	98,276.6	85
2,355.36		43,075.38		26,848.97	69,924.35	86
226.41		31,252.53	6,132.74	21,154.82	58,540.00	87
5,400.54		39,435.36	172.65	33,065.32	72,673.33	88
20,175.29		59,865.61		6,546.34	66,411.95	89
21,722.79		203,205.38	911.17	53,845.04	257,961.59	90
947.12		41,463.54	3,215.30	31,473.97	76,152.81	91
664.83		137,310.19	2,676.38	23,528.72	163,515.29	92
179.96	500.00	40,530.03	1,535.50	5,455.75	47,521.28	93
5,082.22		45,315.86	13,789.43	17,390.38	76,495.67	94
8,445.14		51,883.60	492.26	40,677.38	93,053.24	95
		32,893.90	18.15	5,076.87	37,988.92	96
1,162.74	4,415.30	46,142.97	5,377.63	28,207.31	79,727.91	97
597.61	4,261.15	75,318.29	4,908.45	27,396.82	107,623.56	98
10,759.19		60,068.62	5,328.93	24,463.54	89,861.09	99
318.51		65,840.62	3,709.27	10,787.30	80,337.19	100
17,799.64		143,431.26		5,487.28	148,918.54	101
						102
580.72		28,335.54	2,505.23	21,055.12	51,895.89	103
447.53		33,687.49	8,758.52	16,400.81	58,846.82	104
7,385.30		66,869.42	2,100.00	8,639.91	77,609.33	105
923.67		16,447.16	1,778.01	7,049.90	25,275.07	106
		32,419.36		2,491.42	34,910.78	107

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	General Government Expenditures					
		City Officials				Total legal services	Total audits and examinations
		Salaries and wages	Betterments, or outlay	Miscellaneous	Total city officials		
	Grand total.....	\$637,412.85	\$20,088.62	\$52,030.98	\$709,532.45	\$147,832.77	\$20,901.49
1	Des Moines.....	70,236.55	344.59	13,031.50	83,612.64	82,138.13	6,872.42
2	Sioux City.....	28,800.00		9,525.74	38,325.74	13,913.61	813.45
3	Davenport.....	54,504.23	1,183.60	300.00	55,987.83	9,425.00	1,192.47
4	Cedar Rapids.....	37,210.00	79.28	2,052.62	39,341.90	7,339.33	
5	Dubuque.....	36,145.88	405.69	3,307.11	39,858.68	5,635.48	493.06
6	Waterloo.....	30,918.55	585.28	2,263.76	33,767.59	15,479.75	958.92
7	Council Bluffs.....	25,365.58	2,357.73		27,723.31	3,500.00	
8	Clinton.....	12,852.18	3,784.87	2,467.65	19,104.70		315.75
9	Burlington.....	19,483.71		4,293.92	23,777.63		
10	Ottumwa.....	26,876.08			26,876.08		404.65
11	Mason City.....	22,875.61	1,192.28	1,741.20	25,809.09		480.64
12	Fort Dodge.....	18,771.00	628.95	1,246.20	20,646.15		937.62
13	Muscatine.....	14,137.73		3,881.04	18,018.77		
14	Marshalltown.....	5,514.85			5,514.85		672.39
15	Keokuk.....	12,585.00	870.00	359.59	13,814.59		311.28
16	Boone.....	10,561.63	2,225.31		12,786.94		
17	Fort Madison.....	7,189.65			7,189.65	1,669.05	
18	Iowa City.....	15,092.10		1,772.53	16,864.63		507.00
19	Oskaloosa.....	9,838.07			9,838.07		341.29
20	Centerville.....	4,950.00			4,950.00		
21	Creston.....	4,840.90	83.75		4,924.65		
22	Oelwein.....	3,492.75		244.39	3,737.14		222.06
23	Charles City.....	3,560.25		211.24	3,771.49		
24	Newton.....	2,638.55		20.50	2,659.05		
25	Cedar Falls.....	4,035.10	149.52	236.36	4,420.98		
26	Ames.....	7,160.25		600.86	7,761.11		247.38
27	Fairfield.....	7,265.82			7,265.82		212.23
28	Cherokee.....	2,333.70			2,333.70		439.80
29	Webster City.....	2,200.62		72.93	2,273.55		401.49
30	Perry.....	3,796.95			3,796.95	389.40	440.44
31	Red Oak.....	2,226.00			2,226.00		
32	Grinnell.....	2,057.77			2,057.77	143.50	384.05
33	Atlantic.....	1,776.00			1,776.00		
34	Shenandoah.....	3,460.00			3,460.00	500.00	
35	Chariton.....	3,176.53			3,176.53	5,624.52	
36	Albia.....	2,078.50	2.70	337.29	2,418.49		
37	Estherville.....	4,329.24			4,329.24		355.90
38	Washington.....	3,014.84			3,014.84		
39	Le Mars.....	2,916.36			2,916.36		314.24
40	Spencer.....	7,336.88			7,336.88		
41	Clarinda.....	2,432.67			2,432.67		115.00
42	Eagle Grove.....	6,723.57			6,723.57		
43	Carroll.....						
44	Marion.....	1,463.34			1,463.34		272.73
45	Decorah.....	1,619.27			1,619.27		
46	Mount Pleasant.....	2,187.12			2,187.12		
47	Missouri Valley.....	1,440.56		399.05	1,839.61		202.32
48	Iowa Falls.....	2,380.00		152.35	2,532.35		
49	Belle Plaine.....	3,202.00		255.90	3,457.90		
50	Glenwood.....	631.00			631.00		35.00
51	Algona.....	435.50			435.50		259.24
52	Independence.....	1,020.50		894.25	1,914.75		
53	Storm Lake.....	3,767.37			3,767.37		266.16
54	Valley Junction.....	1,109.35			1,109.35		
55	Indianola.....	1,172.00			1,172.00		75.10
56	Maquoketa.....	1,524.00			1,524.00		

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	General Government Expenditures					
		City Officials				Total legal services	Total audits and examinations
		Salaries and wages	Betterments, or outlay	Miscellaneous	Total city officials		
57	Denison	1,583.00		9.00	1,592.00		649.05
58	Knoxville	1,667.97	263.37		1,931.34		381.02
59	Sheldon	2,027.20			2,027.20		
60	Jefferson	2,290.00			2,290.00		249.13
61	Vinton	1,084.00			1,084.00		
62	Waverly	1,061.67	65.00	334.94	1,461.61		
63	Pella	1,631.00			1,631.00		182.52
64	Cresco	2,228.00			2,228.00		
65	Eldora	1,412.50			1,412.50		
66	Manchester	1,703.14			1,703.14		
67	Hampton	2,504.00			2,504.00		56.00
68	Winterset	1,587.00			1,587.00		
69	Anamosa	1,346.37			1,346.37		
70	Osage	3,523.35			3,523.35		
71	Harlan	3,379.03			3,379.03		
72	Clarion	1,793.36			1,793.36	523.61	
73	Clear Lake	300.00			300.00	259.50	
74	Mystic	368.00		20.06	388.06		106.07
75	Emmetsburg	1,034.00		47.81	1,081.81		
76	Osceola	783.00			783.00		
77	Nevada	938.70		242.85	1,181.55		
78	Sac City	1,021.23			1,021.23		70.39
79	Tama	488.85			488.85		15.25
80	New Hampton	1,164.85			1,164.85		
81	Colfax	1,102.39		462.66	1,564.96		
82	Hawarden	1,103.00			1,103.00		
83	Waukon	1,893.34	5,542.63		7,435.97		10.00
84	Monticello	1,121.22	65.67	6.11	1,193.00		
85	Onawa	1,955.50			1,955.50		
86	Humboldt	424.00			424.00		12.76
87	Sigourney	1,354.81		403.55	1,758.36		
88	Leon	855.00			855.00		
89	Bettendorf	710.00			710.00	1,111.30	
90	Rock Rapids	876.00		460.00	1,336.00		
91	Forest City	532.00		130.40	662.40		160.00
92	Tipton	1,757.60		169.63	1,927.23		50.00
93	Villisca	1,781.00			1,781.00		
94	Lake City	2,428.21			2,428.21		
95	Audubon	2,072.91			2,072.91		
96	Eldon	614.43			614.43		
97	Bedford	715.00			715.00	180.50	
98	Bloomfield	1,060.00			1,060.00		
99	Marengo	625.00		35.35	660.35		39.95
100	Rockwell City	786.00	258.40		1,044.40		
101	Ida Grove	4,613.50			4,613.50		
102	Hamburg						
103	Corning	694.00			694.00		
104	Seymour	656.50			656.50		121.20
105	Stuart	820.50			820.50		124.20
106	What Cheer	379.15			379.15		
107	Toledo	809.00		41.44	850.44		129.87

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

General Government Expenditures										No. in order of population
Total printing and stationery	Election Expenses				City Hall and Other Buildings					
	Salaries and wages	Betterments, or outlay	Miscellaneous	Total election expenses	Salaries and wages	Betterments, or outlay	Miscellaneous	Total city hall and other buildings		
297.47	154.31			154.31		409.47	304.99	714.46	57	
562.79	74.00		81.67	155.67		96.74	762.82	859.56	58	
363.24	94.01	26.40		120.41		404.13	277.58	681.71	59	
383.76						405.51	631.35	1,036.86	60	
561.38			90.02	90.02		948.79		948.79	61	
211.80	96.75		51.62	148.37			246.34	246.34	62	
488.88	77.40		523.66	601.06		2,092.86		2,092.86	63	
921.18						576.65	140.05	716.70	64	
275.12	112.00		33.84	145.84					65	
1,539.54	131.90		56.18	188.08		188.40	560.60	749.00	66	
383.88						3,800.00	280.25	4,080.25	67	
124.58									68	
265.13	78.00		20.90	98.90		375.83		375.83	69	
221.80	90.30		60.67	150.97		14.16		14.16	70	
310.66			27.08	27.08		9,175.04	113.10	9,288.14	71	
550.65	35.88			35.88		63.62	191.62	255.24	72	
447.73						241.07		241.07	73	
83.06						153.80	218.36	372.22	74	
101.30					218.25	176.80	303.02	608.07	75	
171.07			77.36	77.36			275.83	275.83	76	
1,164.04	138.90		147.72	286.62			5.05	5.05	77	
527.35	207.60			207.60	1,094.05			1,094.05	78	
416.18	1.00		94.00	95.00		246.91		246.91	79	
731.64		23.13		23.13		73.80	5.66	79.46	80	
534.43						50.00	282.75	332.75	81	
226.31	77.25		60.99	138.24	480.00	1,274.40		1,754.40	82	
376.24						1,247.31	43.56	1,290.87	83	
510.19			76.12	76.12					84	
30.95									85	
45.21			12.33	12.33	120.00		348.94	468.94	86	
381.09			1.10	1.10	1,770.51	2,163.33	930.43	4,864.27	87	
759.80	167.50			167.50	180.00			180.00	88	
			13.00	13.00		320.07		320.07	89	
733.79			8.98	8.98		192.63		192.63	90	
184.29						34.11	47.42	81.53	91	
115.00	68.25		34.50	102.75			110.50	110.50	92	
322.00			30.11	30.11		260.17	295.40	555.57	93	
470.72			44.60	44.60	327.20	2,000.00	786.23	3,113.43	94	
682.49						46.59	122.66	169.25	95	
105.88			14.98	14.98			288.12	288.12	96	
719.98						173.02		173.02	97	
			150.00	150.00	984.90	1,447.42	120.75	2,553.07	98	
124.69							160.90	160.90	99	
815.42	36.00		16.84	52.84	120.00			120.00	100	
467.84			16.57	16.57		202.00		202.00	101	
									102	
178.90					171.74	97.35		269.09	103	
78.00						395.76		395.76	104	
137.68	66.50			66.50		250.28	28.55	278.83	105	
51.25	44.80			44.80					106	
386.04	63.00		30.58	83.58	80.00		30.00	110.00	107	

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

No. in order of population	City	General Government				
		Municipal League			Miscellaneous	
		Dues	Miscellaneous	Total municipal league	Salaries and wages	Betterment or outlay
	Grand total.....	\$ 2,090.00	\$ 696.44	\$ 2,786.44	\$ 9,277.22	\$16,387.26
1	Des Moines.....	60.00		60.00	288.54	
2	Sioux City.....	60.00	48.12	108.12		1,200.00
3	Davenport.....	60.00	.05	60.05		4,218.15
4	Cedar Rapids.....					
5	Dubuque.....	50.00		50.00		7,992.38
6	Waterloo.....	50.00		50.00		
7	Council Bluffs.....	40.00	84.89	124.89		
8	Clinton.....					
9	Burlington.....					
10	Ottumwa.....	40.00	20.00	60.00		
11	Mason City.....	40.00	28.60	68.60		
12	Fort Dodge.....	40.00	19.36	59.36		
13	Muscatine.....	40.00	72.12	112.12		
14	Marshalltown.....	40.00		40.00	1,620.90	
15	Keokuk.....	40.00		40.00	2,637.61	
16	Boone.....	40.00		40.00	270.00	63.50
17	Fort Madison.....	40.00	33.80	73.80		
18	Iowa City.....	40.00	30.22	70.22		
19	Oskaloosa.....	30.00		30.00		
20	Centerville.....					
21	Creston.....	30.00		30.00		
22	Oelwein.....	30.00		30.00	1,371.24	
23	Charles City.....	30.00		30.00		
24	Newton.....	30.00		30.00		
25	Cedar Falls.....	30.00		30.00		
26	Ames.....	30.00		30.00		
27	Fairfield.....	30.00		30.00		
28	Cherokee.....	30.00		30.00		
29	Webster City.....	30.00		30.00	75.00	
30	Perry.....	30.00	54.69	84.69		
31	Red Oak.....					
32	Grinnell.....					
33	Atlantic.....	30.00	27.50	57.50		
34	Shenandoah.....	30.00		30.00		
35	Chariton.....	20.00		20.00		
36	Albia.....	30.00		30.00		
37	Estherville.....	20.00		20.00		
38	Washington.....	20.00	18.00	38.00		
39	Le Mars.....	20.00		20.00	262.34	
40	Spencer.....	20.00		20.00		
41	Clarinda.....					
42	Eagle Grove.....	20.00		20.00		
43	Carroll.....					
44	Marion.....	20.00		20.00		
45	Decorah.....	20.00		20.00		
46	Mount Pleasant.....	20.00	10.00	30.00		298.60
47	Missouri Valley.....	20.00	40.84	60.84		
48	Iowa Falls.....	20.00		20.00		
49	Belle Plaine.....	20.00	33.59	53.59		
50	Glenwood.....					
51	Algona.....	20.00		20.00	30.00	
52	Independence.....	20.00		20.00		
53	Storm Lake.....	20.00	25.00	45.00		
54	Valley Junction.....	20.00		20.00		
55	Indianola.....					
56	Maquoketa.....	20.00		20.00		

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

			Municipal Industries				No. in order of population
		Total general government	Water Works				
Miscellaneous	Total miscel- laneous		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
\$201,296.90	\$ 226,961.38	\$ 1,546,273.79	\$ 615,917.42	\$ 1,509,305.23	\$ 708,470.42	\$ 2,833,693.07	
74,512.10	74,800.64	304,610.84					1
10,052.80	11,252.80	95,781.75	90,776.74	74,907.64	80,089.74	245,774.12	2
102,849.91	14,503.06	106,492.99					3
203.00	203.00	59,958.83	78,179.48	104,575.82	44,789.68	227,544.98	4
14,489.25	22,481.63	84,820.16	37,972.26	197,971.45	73,806.61	309,750.32	5
622.79	622.79	58,474.09	39,680.17	75,152.36	60,647.74	175,480.27	6
19,724.01	19,724.01	66,842.77	52,043.09	70,215.61	112,634.09	234,892.79	7
1,518.78	1,518.78	22,986.71					8
		102,104.60					9
26,438.18	26,438.18	59,564.88	22,824.51	44,353.23	5,359.15	72,536.89	10
3,447.02	3,447.02	37,959.55	36,036.49	59,528.57	3,178.34	98,743.40	11
5.80	5.80	30,030.36	32,780.78	34,353.84	11,227.17	78,361.79	12
200.00	200.00	25,443.39	15,352.10	28,384.88	14,199.83	57,936.81	13
5,484.80	7,105.70	16,759.93	4,802.67	2,440.07	4,764.42	12,007.16	14
	2,637.61	20,394.91					15
	333.50	16,354.20	22,077.38	27,502.98	7.03	49,587.39	16
858.43	858.43	11,911.03			7,595.75	7,595.75	17
		24,038.74			11,206.99	11,205.99	18
1,584.76	1,584.76	17,512.36	10,813.39	93,621.84	16,785.78	121,221.01	19
		8,400.00					20
282.44	282.44	7,166.64			6,824.35	6,824.35	21
380.00	1,751.24	10,394.26	4,612.98	24,665.60	17.00	29,295.58	22
19.70	19.70	4,748.68	2,503.90	5,168.05	4,933.49	12,605.44	23
		6,367.92	9,347.50	36,088.48	328.50	45,764.48	24
65.67	65.67	6,493.73	6,216.95	2,858.60	8,946.33	18,021.88	25
76.63	76.63	13,932.40	13,470.11	20,228.26	7,112.76	40,811.13	26
		9,027.97	7,604.38	14,311.46	12,400.88	34,316.72	27
73.46	73.46	4,610.03	2,745.40	8,261.94	13.28	11,020.62	28
	75.00	4,672.71	4,544.71	34,065.27	12,135.76	50,745.74	29
		6,836.95	6,236.94	22,955.19	1,426.93	30,619.06	30
		4,410.15	8,246.31	11,016.30	653.28	19,915.89	31
997.14	997.14	10,565.50	3,097.62	32,310.09	525.32	35,933.03	32
433.97	433.97	5,775.27	7,480.06	12,179.96	122.10	19,782.12	33
617.96	617.96	6,942.06	5,071.73	10,720.91	932.98	16,725.62	34
7,866.34	7,866.34	17,750.07	4,052.24	15,919.09	1,419.28	21,391.51	35
		3,248.31	5,136.73	18,483.92	6,249.14	29,869.79	36
845.13	845.13	6,275.03	543.00	2,900.39	495.68	3,939.07	37
117.00	117.00	4,091.31	6,623.50	36,977.93	84.68	43,686.11	38
237.38	499.72	5,519.17		4,840.32		4,840.32	39
		7,876.03	5,468.01	1,034.92		6,502.93	40
270.93	270.93	5,537.07			12,427.27	12,427.27	41
658.43	658.43	8,214.46	5,359.41			5,359.41	42
							43
		4,277.01					44
1,401.84	1,401.84	5,612.72		10,219.27		10,219.27	45
	298.60	3,726.72	1,080.00	7,520.02	1,287.14	9,887.16	46
		2,593.07	3,117.12	8,462.23	11.90	11,591.25	47
		1,704.58	3,525.00	834.87	7,350.03	11,709.90	48
		4,082.69	3,990.33	6,391.41	2,411.48	12,793.22	49
75.37	75.37	2,976.12	2,123.18	3,264.63	1,035.30	6,423.11	50
	30.00	1,074.72	2,915.58	7,143.53	7,231.29	17,290.40	51
450.00	450.00	3,795.07	3,967.99	9,945.78	3,261.63	17,175.40	52
		6,074.55	1,800.00	5,000.00	7,060.44	13,860.44	53
94.00	94.00	1,901.00	2,820.00	628.88	3,478.85	6,927.73	54
		1,999.24	2,969.60	7,509.23	300.21	10,779.04	55
71.25	71.25	3,656.76	4,954.50	1,653.69	1,238.70	7,846.89	56

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

No. in order of population	City	General Government				
		Municipal League			Miscellaneous	
		Dues	Miscellaneous	Total municipal league	Salaries and wages	Betterment or outlay
57	Denison.....	20.00		20.00		
58	Knoxville.....					
59	Sueidon.....	20.00		20.00	832.75	227.95
60	Jefferson.....	20.00		20.00		
61	Vinton.....	20.00		20.00	124.40	394.79
62	Waverly.....	20.00		20.00		
63	Pella.....	20.00	9.70	29.70	268.44	61.60
64	Cresco.....	20.00		20.00		
65	Eldora.....	20.00		20.00		
66	Manchester.....				285.00	
67	Hampton.....	20.00	19.70	39.70		
68	Winterset.....	20.00		20.00		
69	Anamosa.....					
70	Osage.....	20.00	26.85	46.85		
71	Harian.....					945.36
72	Clarion.....	20.00		20.00		
73	Clear Lake.....	20.00		20.00		
74	Mystic.....					
75	Emmetsburg.....	20.00		20.00		
76	Osceola.....					
77	Nevada.....	20.00		20.00		
78	Sac City.....	20.00	11.70	31.70	491.94	
79	Tama.....	20.00		20.00		
80	New Hampton.....	20.00		20.00		
81	Colfax.....	20.00		20.00	400.00	
82	Hawarden.....	20.00		20.00	154.06	500.00
83	Waukon.....	20.00		20.00		
84	Monticello.....	20.00	10.00	30.00		
85	Onawa.....					
86	Humboldt.....	20.00		20.00		
87	Sigourney.....					
88	Leon.....	10.00		10.00		
89	Bettendorf.....	20.00	40.45	60.45		
90	Rock Rapids.....	20.00	10.00	30.00		
91	Forest City.....				165.00	484.93
92	Tipton.....	20.00		20.00		
93	Villisca.....	20.00		20.00		
94	Lake City.....					
95	Audubon.....					
96	Eldon.....	10.00	5.00	15.00		
97	Bedford.....	10.00		10.00		
98	Bloomfield.....	20.00		20.00		
99	Marengo.....	20.00		20.00		
100	Rockwell City.....					
101	Ida Grove.....					
102	Hamburg.....					
103	Corning.....	10.00	16.26	26.26		
104	Seymour.....					
105	Stuart.....	10.00		10.00		
106	What Cheer.....	10.00		10.00		
107	Toledo.....	10.00		10.00		

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

			Municipal Industries				No. in order of population
		Total general government	Water Works				
Miscellaneous	Total miscel- laneous		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
133.05	133.05	3,560.34	14,627.18			14,627.18	57
500.00	500.00	4,390.38	2,447.55			14,112.46	58
286.09	1,346.79	4,559.35	3,223.72	634.51	11,030.40	13,220.90	59
27.60	27.60	4,016.35	2,420.70	3,561.18	6,436.00	7,217.21	60
143.72	602.91	3,367.10	1,484.61	4,519.96	276.55	12,082.59	61
12.42	12.42	2,100.54	2,607.70	3,063.74	6,934.24	9,157.53	62
413.91	743.95	5,769.97	3,737.03	6,429.68	120.15	15,114.53	63
		3,885.88	1,194.37	9,706.67	1,070.83	7,828.53	64
3,533.79	3,533.79	5,387.25	1,400.00	4,171.90	2,462.26	27,260.27	65
264.00	549.00	4,728.85	3,210.00	21,728.88	4,131.39	19,137.71	66
		7,063.83	2,155.96	13,050.13	2,877.58	11,077.29	67
1,049.90	1,049.90	2,781.48	936.70	8,689.77	831.56	1,501.53	68
493.36	493.36	2,579.50	3,102.09		564.83	6,979.42	69
13.00	13.00	3,970.13	1,832.53	3,877.33		5,292.04	70
1,744.67	2,690.03	15,694.94	4,331.08	3,217.02	242.49	12,504.90	71
		3,178.74	4,067.08	3,437.12	4,736.70	4,067.08	72
122.41	122.41	1,390.71	2,000.00			15,823.47	73
109.50	109.50	1,058.91		13,823.47			74
		1,901.18	2,411.85	1,566.64	3,068.15	7,046.64	75
		1,307.26	2,560.07			2,560.07	76
72.20	72.20	2,729.46	1,603.15			10,295.33	77
	491.94	3,444.35	4,524.16	3,301.12	5,391.06	4,524.16	78
		1,282.19	478.99			6,333.80	79
		2,019.08	1,496.67	5,854.81		14,975.13	80
39.51	439.51	2,891.65	1,500.00	8,090.00	5,388.46	15,147.54	81
43.19	697.25	3,939.20	8,832.33	12,522.54	1,125.00	53,176.54	82
		9,133.08	2,400.00	15,077.94	29,266.27	12,726.50	83
55.86	55.86	1,865.17	1,082.86	10,326.50		8,087.34	84
154.37	154.37	2,140.82	1,286.59	5,099.27	1,905.21	4,881.95	85
		983.24	3,144.34	3,564.74	30.62	5,898.65	86
56.15	56.15	7,060.97	1,821.00	2,587.26	167.05	19,169.13	87
1,398.51	1,398.51	3,370.81	900.00	14,482.92	2,865.21	15,782.96	88
471.99	471.99	2,686.81		14,882.96			89
		2,301.40	2,277.20			7,385.04	90
272.72	922.65	2,040.87	1,777.97	5,107.84		4,837.66	91
		2,325.48	2,716.15	1,120.08	1,939.61	11,742.97	92
60.18	60.18	2,768.86	1,232.73	8,888.62	138.20	4,111.10	93
2,820.92	2,820.92	8,877.88	1,933.51	2,255.71	622.66	3,418.05	94
		2,924.65	1,841.25	805.52	679.02	7,923.12	95
		1,038.41	2,366.15	4,977.31	1,104.56	15,425.98	96
723.56	723.56	2,522.15	855.73	12,929.69	130.14	9,776.30	97
371.95	371.95	4,155.02	1,618.61	8,282.99	607.58	9,400.47	99
		1,005.89		5,722.86	2,059.00	2,536.07	99
11.00	11.00	2,043.66	2,437.52	2,423.32	112.75	7,966.40	100
		5,299.91	3,905.23	719.50	4,899.38	3,905.23	101
							102
		1,168.25	2,017.50			5,152.41	103
1,376.42	1,376.42	2,627.88	1,859.88	2,476.02	658.89	3,029.51	104
		1,437.71	1,651.17	1,169.66		5,745.98	105
24.68	24.68	509.88		4,094.81		7,781.25	106
35.00	35.00	1,614.93	1,642.67	7,781.25		5,804.57	107
				2,172.58	1,989.32		

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Municipal Industries				
		Electric Light Works			Salaries and wages	
		Salaries and wages	Betterments or outlay	Miscellaneous		Total electric light works
	Grand total.....	\$ 321,579.10	\$ 623,424.85	\$ 378,254.77	\$ 1,323,258.72	\$18,903.60
1	Des Moines.....					
2	Sioux City.....					
3	Davenport.....					
4	Cedar Rapids.....					
5	Dubuque.....					
6	Waterloo.....					
7	Council Bluffs.....					
8	Clinton.....					
9	Burlington.....					
10	Ottumwa.....					
11	Mason City.....					
12	Fort Dodge.....					
13	Muscatine.....					
14	Marshalltown.....	3,259.97		1,214.14	1,214.14	
15	Keokuk.....			7,363.02	10,622.99	
16	Boone.....					
17	Fort Madison.....					
18	Iowa City.....					
19	Oskaloosa.....					
20	Centerville.....					
21	Creston.....					
22	Oelwein.....					
23	Charles City.....					
24	Newton.....					
25	Cedar Falls.....	15,159.07	63,075.11	25.00	25.00	8,483.60
26	Ames.....	13,037.97	23,480.14	34,208.22	112,382.40	
27	Fairfield.....	988.03		91,841.01	128,359.12	
28	Cherokee.....			3,028.30	4,016.33	
29	Webster City.....	25,930.44	636.53	64,896.74	91,463.68	4,338.69
30	Perry.....					
31	Red Oak.....					
32	Grinnell.....					
33	Atlantic.....	18,798.73	51,811.99	16,847.45	87,458.17	
34	Shenandoah.....					
35	Chariton.....			3,000.00	3,000.00	
36	Albia.....					
37	Estherville.....	10,925.00	13,422.14	3,375.71	27,722.85	3,167.00
38	Washington.....	2,059.99	4,562.03	92.50	6,714.52	
39	Le Mars.....					
40	Spencer.....	23,582.68	68,588.21		92,170.89	
41	Clarinda.....					
42	Eagle Grove.....					
43	Carroll.....					
44	Marion.....					
45	Decorah.....					
46	Mount Pleasant.....	9,457.96	24,861.26	17,067.82	51,387.04	1,064.40
47	Missouri Valley.....					
48	Iowa Falls.....					
49	Belle Plaine.....					
50	Glenwood.....					
51	Algona.....	14,032.84	12,394.00	20,566.15	46,992.99	
52	Independence.....	8,467.16	1,491.32	25,507.04	35,465.52	
53	Storm Lake.....					
54	Valley Junction.....					
55	Indianola.....	13,802.03	28,681.30	6,852.95	49,336.28	
56	Maquoketa.....	4,446.45	75,266.47	9,330.62	89,043.54	

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

Municipal Industries								No. in order of population
Gas Works and Heating Plants			Markets and Public Scales					
Betterment or outlay	Miscellaneous	Total gas works and heating plants	Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales		
\$	\$	\$	\$	\$	\$	\$		
65,960.53	33,223.61	118,087.74	26,258.91	5,734.39	2,741.41	34,734.71		
			9,496.98	4,432.80		13,929.78	1	
			1,183.32		1,009.15	2,192.47	2	
			700.00			700.00	3	
			1,257.50		313.18	1,570.68	4	
			1,260.00		86.30	1,346.30	5	
							6	
			1,320.00			1,320.00	7	
							8	
			1,140.00			1,140.00	9	
							10	
			720.00	12.13	151.10	883.23	11	
							12	
			720.00			720.00	13	
			120.00			120.00	14	
			2,475.56		180.00	2,655.56	15	
					102.00	102.00	16	
							17	
			239.75	325.82		565.57	18	
							19	
							20	
							21	
							22	
28,121.19	943.61	37,548.49			138.42	138.42	23	
					5.00	5.00	24	
					571.46	571.46	25	
							26	
					62.42	62.42	27	
							28	
	12,513.83	16,852.52	736.76		64.49	801.25	29	
							30	
							31	
							32	
							33	
							34	
							35	
11,795.25	4,834.41	19,796.66					36	
							37	
							38	
							39	
			1,572.15			1,572.15	40	
			1,050.45			1,050.45	41	
							42	
							43	
							44	
21,595.50	1,174.49	23,834.39	300.00	12.15		312.15	45	
							46	
							47	
							48	
					36.00	36.00	49	
							50	
							51	
					38.11	38.11	52	
							53	
							54	
							55	
					28.50	28.50	56	

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Municipal Industries				Salaries and wages
		Electric Light Works				
		Salaries and wages	Betterments or outlay	Miscellaneous	Total electric light works	
57	Denison	58,250.64			58,250.64	
58	Knoxville					
59	Sheldon					
60	Jefferson			1.00	1.00	
61	Vinton	10,485.18	8,857.89	23,554.72	42,897.79	
62	Waverly	8,473.91	30,746.50	862.72	40,083.13	
63	Pella	8,985.55	52,587.92	1,545.69	63,119.16	
64	Cresco					
65	Eldora					
66	Manchester					
67	Hampton					
68	Winterset	7,782.66	16,422.86	545.89	24,751.41	
69	Anamosa					
70	Osage					
71	Harlan	10,668.56	4,591.09	20,110.26	35,369.91	
72	Clarion					
73	Clear Lake					
74	Mystic					
75	Emmetsburg					
76	Osceola					
77	Nevada					
78	Sac City					
79	Tama					
80	New Hampton	6,122.30	11,659.94	16,479.75	34,261.99	
81	Colfax					
82	Hawarden					
83	Waukon					
84	Monticello					
85	Onawa	7,967.78	25,501.67	767.74	24,237.19	
86	Humboldt					
87	Sigourney					
88	Leon					
89	Bettendorf					
90	Rock Rapids	14,065.27	24,626.40	8,240.25	46,931.92	1,799.82
91	Forest City					
92	Tipton	6,895.95	17,151.60	11.36	24,058.91	
93	Villisca					
94	Lake City					
95	Audubon					
96	Eldon					
97	Bedford					
98	Bloomfield	9,914.22	32,204.96	318.72	42,437.90	50.00
99	Marengo					
100	Rockwell City					
101	Ida Grove					
102	Hamburg					
103	Corning		2,401.57		2,401.57	
104	Seymour	2,603.75	12,992.09		15,595.84	
105	Stuart	5,415.04	15,469.86		20,884.90	
106	What Cheer					
107	Toledo					

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

Municipal Industries							No. in order of population
Gas Works and Heating Plants			Markets and Public Scales				
Betterment or outlay	Miscellaneous	Total gas works and heating plants	Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales	
							57
							58
							59
							60
							61
							62
							63
							64
							65
							66
							67
							68
							69
							70
							71
							72
							73
							74
							75
							76
							77
							78
4,021.35		4,021.35					79
							80
							81
							82
			420.00	221.54		641.54	83
							84
							85
							86
							87
							88
	13,757.27	15,557.09	720.00	62.46		782.46	89
			300.00	10.25	17.70	327.95	90
			312.00	44.65		356.65	91
							92
							93
							94
							95
							96
427.24		477.24	214.44	550.17		764.61	97
							98
							99
							100
							101
							102
							103
							104
							105
							106
							107

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

No. in order of population	City	Municipal Industries						
		Docks, Wharves and Landings				Cemeteries		
		Salaries and wages	Betterments or outlay	Miscellaneous	Total docks, wharves and landings	Salaries and wages	Betterments or outlay	Miscellaneous
	Grand total.....	\$3,004.53	\$36,974.23	\$2,397.10	\$42,375.86	\$153,762.94	\$16,914.98	\$36,302.39
1	Des Moines.....					62,752.60	270.00	24,431.33
2	Sioux City.....					7,190.70		347.39
3	Davenport.....					512.00		
4	Cedar Rapids.....	910.00	1,500.00	1,572.73	3,982.73	121.14	211.00	59.67
5	Dubuque.....			82.78	82.78			
6	Waterloo.....	1,464.54	35,474.23	129.03	37,067.80			
7	Council Bluffs.....							
8	Clinton.....					5,500.00		
9	Burlington.....							
10	Ottumwa.....							
11	Mason City.....							
12	Fort Dodge.....							
13	Muscatine.....			233.33	233.33	7,798.30	1,936.00	1,897.49
14	Marshalltown.....							
15	Keokuk.....	29.75			29.75	4,593.63	222.01	1,194.20
16	Boone.....							2,043.36
17	Fort Madison.....	600.24			600.24	1,614.20	173.00	49.30
18	Iowa City.....			301.98	301.98	2,670.43	2,667.61	280.24
19	Oskaloosa.....							
20	Centerville.....					240.00		
21	Creston.....					3,056.35		
22	Oelwein.....					1,684.90	230.22	2.50
23	Charles City.....							
24	Newton.....					1,200.00	352.40	1,020.53
25	Cedar Falls.....					1,236.15	3,268.44	35.80
26	Ames.....					2,164.16		
27	Fairfield.....					310.30		32.50
28	Cherokee.....					1,690.10	140.83	
29	Webster City.....					3,405.45		431.27
30	Perry.....					1,938.00	294.67	162.86
31	Red Oak.....					3,953.45	425.25	28.60
32	Grinnell.....					3,336.09	919.95	915.92
33	Atlantic.....							
34	Shenandoah.....					2,451.30	495.78	202.25
35	Chariton.....							
36	Albia.....							
37	Estherville.....							855.81
38	Washington.....					582.65	54.90	26.30
39	Le Mars.....							
40	Spencer.....					3,689.42		
41	Clarinda.....					1,075.68		
42	Eagle Grove.....					1,495.05	1,025.00	
43	Carroll.....							
44	Marion.....					1,565.35	164.65	
45	Decorah.....							
46	Mount Pleasant.....					2,376.10	80.80	208.58
47	Missouri Valley.....							
48	Iowa Falls.....							
49	Belle Plaine.....					980.83		
50	Glenwood.....							
51	Algona.....							
52	Independence.....							
53	Storm Lake.....			77.25	77.25			
54	Valley Junction.....							200.00
55	Indianola.....					288.75	8.85	34.44
56	Maquoketa.....					263.33		130.56

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

No. in order of population	City	Municipal Industries					
		Docks, Wharves and Landings				Cemeteries	
		Salaries and wages	Betterments or outlay	Miscellaneous	Total docks, wharves and landings	Salaries and wages	Betterments or outlay
57	Denison						
58	Knoxville					1,059.14	24.65
59	Sheldon					1,288.00	20.90
60	Jefferson						
61	Vinton						
62	Waverly					2,250.60	56.00
63	Pella						
64	Cresco						
65	Eldora						329.37
66	Manchester						
67	Hampton						
68	Winterset					420.00	223.18
69	Anamosa						
70	Osage					693.37	85.26
71	Harlan						
72	Clarion					886.14	
73	Clear Lake					1,224.10	2,020.00
74	Mystic						472.77
75	Emmetsburg						
76	Osceola					710.67	
77	Nevada					248.95	283.25
78	Sac City					1,466.85	
79	Tama					877.45	2.57
80	New Hampton						
81	Colfax						
82	Hawarden					1,054.80	153.62
83	Waukon						
84	Monticello					1,051.90	99.33
85	Onawa					1,914.63	96.84
86	Humboldt						
87	Sigourney						
88	Leon					537.10	
89	Bettendorf						
90	Rock Rapids					815.00	534.17
91	Forest City					15.00	15.45
92	Tipton						
93	Villisca					1,306.85	48.60
94	Lake City					780.00	99.88
95	Audubon						7.00
96	Eldon					355.00	9.05
97	Bedford					300.00	
98	Bloomfield					93.00	5.05
99	Marengo						
100	Rockwell City						
101	Ida Grove					117.40	
102	Hamburg						
103	Corning					240.00	193.71
104	Seymour					315.30	6.13
105	Stuart					450.00	163.00
106	What Cheer						
107	Toledo					1,555.28	475.63
							27.70

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

No. in order of population	City	Municipal Industries			
		Library			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total Library
	Grand total.....	\$ 279,399.46	\$ 134,607.48	\$ 138,850.99	\$ 552,857.93
1	Des Moines.....				
2	Sioux City.....	31,417.10	1,000.00	19,334.36	51,751.46
3	Davenport.....	26,115.85	25,656.39	5,640.94	57,413.18
4	Cedar Rapids.....	15,513.44	8,079.41	5,077.07	28,669.92
5	Dubuque.....	10,626.25	5,731.25	3,893.04	20,250.54
6	Waterloo.....	23,640.37	1,218.24	10,413.21	35,271.82
7	Council Bluffs.....	15,285.57	8,590.74	1,194.67	25,070.98
8	Clinton.....			15,373.32	15,373.32
9	Burlington.....	8,774.35		5,872.99	14,647.34
10	Ottumwa.....	7,339.17	5,992.42	734.41	14,066.00
11	Mason City.....	11,867.89	7,702.83	2,890.89	22,461.66
12	Fort Dodge.....	8,108.55	989.28	6,940.59	16,038.42
13	Muscatine.....	6,404.00	2,878.93	1,933.23	11,216.16
14	Marshalltown.....	4,900.00	2,634.76	3,313.74	10,848.50
15	Keokuk.....	4,069.96	3,463.44	1,371.77	8,905.17
16	Boone.....	2,630.84	4,939.92		7,570.76
17	Fort Madison.....			4,313.63	4,313.63
18	Iowa City.....	10,409.38			10,409.38
19	Oskaloosa.....	5,622.86	2,021.97	3,556.91	11,201.74
20	Centerville.....			36.80	36.80
21	Creston.....				
22	Oelwein.....	1,116.30	586.87	87.60	1,790.77
23	Charles City.....			3,862.60	3,862.60
24	Newton.....				
25	Cedar Falls.....	1,800.40	2,195.00	2,046.07	6,041.47
26	Ames.....				
27	Fairfield.....			5,264.65	5,264.65
28	Cherokee.....	2,812.00	1,851.90		4,663.90
29	Webster City.....				
30	Perry.....				
31	Red Oak.....	1,910.00	1,847.37	143.59	3,900.96
32	Grinnell.....	3,415.76	4,150.90	785.90	8,352.56
33	Atlantic.....	3,547.60			3,547.60
34	Shenandoah.....	2,354.77	1,316.72	80.87	3,752.36
35	Chariton.....			2,707.42	2,707.42
36	Albia.....	1,450.10	1,597.57	308.10	3,355.77
37	Estherville.....	1,590.00	452.81	1,284.34	3,327.15
38	Washington.....	1,419.50	800.74	394.43	2,614.67
39	Le Mars.....	1,545.00	1,001.10		2,546.10
40	Spencer.....	1,425.00	1,964.58		3,389.58
41	Clarinda.....	5,042.22			5,042.22
42	Eagle Grove.....	1,590.73			1,590.73
43	Carroll.....				
44	Marion.....	2,053.69			2,053.69
45	Decorah.....		954.60	2,105.92	3,060.52
46	Mount Pleasant.....	1,587.00	1,332.54	376.55	3,296.09
47	Missouri Valley.....	859.98	3,048.90		3,908.88
48	Iowa Falls.....	1,592.86		2,730.78	4,293.64
49	Belle Plaine.....				
50	Glenwood.....	1,198.60			1,198.60
51	Algona.....	3,660.00			3,660.00
52	Independence.....	533.80	711.77	767.85	2,013.42
53	Storm Lake.....	2,071.25	2,792.90	19.02	4,883.17
54	Valley Junction.....				
55	Indianola.....	2,454.00	2,835.74	89.15	5,378.89
56	Maquoketa.....	1,620.00	613.69	663.45	2,897.14

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

Municipal Industries—Miscellaneous						No. in order of population
Total hospital	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous	Total municipal industries	
\$ 44,056.07	\$ 18,302.20	\$ 11,440.98	\$ 58,594.39	\$ 88,337.57	\$ 6,042,268.88	
	4,573.00		6,974.09	11,547.09	248,517.24	1
			1,036.00	1,036.00	391,215.99	2
	6,037.66		11,744.91	17,782.57	286,457.05	3
		4,366.01	5,025.00	9,391.01	307,653.71	4
			1,589.00	1,589.00	383,368.92	5
			100.00	100.00	247,919.89	6
					297,869.32	7
					29,535.74	8
					270,058.99	9
			4,364.70	4,364.70	104,334.88	10
			26.86	26.86	125,926.10	11
					102,861.99	12
					112,097.15	13
					40,764.93	14
	2,192.00	1,348.06	242.18	3,782.24	26,638.38	15
			279.25	279.25	65,149.60	16
					17,746.60	17
			95.53	95.53	33,063.24	18
					133,771.93	19
					276.80	20
					14,465.86	21
					34,280.53	22
					26,278.99	23
5,448.91			13,426.14	13,426.14	107,908.78	24
5,179.00					172,498.30	25
21,055.43					183,316.24	26
10,797.50					46,273.51	27
					18,360.76	28
	28.50	2.75	859.90	891.15	168,558.86	29
			22.55	22.55	33,650.16	30
	1,226.41			1,226.41	42,629.64	31
					53,188.27	32
					114,265.70	33
			90.00	90.00	25,142.04	34
					27,698.93	35
			124.84	124.84	34,010.88	36
					56,353.66	37
			74.66	74.66	55,527.48	38
	5.00	220.12		225.12	12,095.03	39
			844.17	844.17	110,150.58	40
1,575.23			240.54	240.54	24,726.06	41
	1,200.00		72.03	1,272.03	12,911.82	42
						43
			669.93	669.93	5,350.26	44
					19,656.15	45
					92,897.38	46
					16,016.22	47
			1,653.89	1,653.89	18,983.51	48
					13,810.05	49
		440.00		440.00	8,061.71	50
					69,883.39	51
					56,423.45	52
			359.00	359.00	23,032.30	53
			164.98	164.98	7,292.71	54
					67,012.02	55
					100,209.96	56

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

No. in order of population	City	Library			
		Municipal Industries			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total library
57	Denison				
58	Knoxville	1,384.00	743.44	909.70	3,037.14
59	Sheldon				
60	Jefferson				
61	Vinton	2,124.61			2,124.61
62	Waverly	934.37	1,774.55	1,021.22	3,730.14
63	Pella	1,400.00	732.00	52.92	2,184.92
64	Cresco	1,884.50	1,222.58		3,107.08
65	Eldora	1,200.00		2,251.00	3,451.00
66	Manchester	2,913.93			2,913.93
67	Hampton	1,601.25	1,874.02	118.87	3,594.14
68	Winterset	2,700.00	1,259.89		3,959.89
69	Anamosa	880.00	1,107.11		1,987.11
70	Osage	950.00	2,433.77	63.58	3,447.35
71	Harlan	1,200.00	1,695.44		2,895.44
72	Clarion	2,894.08			2,894.08
73	Clear Lake	1,576.08			1,576.08
74	Mystic				
75	Emmetsburg	1,073.50	851.18	449.48	2,374.16
76	Osceola	1,823.24			1,823.24
77	Nevada			2,227.48	2,227.48
78	Sac City				
79	Tama				
80	New Hampton	1,041.16	628.38	406.43	2,075.97
81	Colfax				
82	Hawarden	762.00	603.64	557.75	1,923.39
83	Waukon				
84	Monticello	1,242.40	530.92	465.51	2,238.83
85	Onawa				
86	Humboldt	720.00		2,774.53	3,494.53
87	Sigourney			2,173.76	2,173.76
88	Leon	400.00	331.74		731.74
89	Bettendorf		751.28		751.28
90	Rock Rapids	976.00	895.22		1,871.22
91	Forest City	580.00	547.72	189.57	1,317.29
92	Tipton	1,501.25	1,200.50	351.00	3,052.75
93	Villisca				
94	Lake City	680.00	770.43	494.41	1,944.84
95	Audubon	1,320.00	1,192.92	776.66	3,289.58
96	Eldon			681.65	681.65
97	Bedford			2,088.82	2,088.82
98	Bloomfield	1,011.92	741.35	155.50	1,908.77
99	Marengo	780.00		863.00	1,643.00
100	Rockwell City			2,507.81	2,507.81
101	Ida Grove	499.03			499.03
102	Hamburg				
103	Corning		1,764.07		1,764.07
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo			1,660.48	1,660.48

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

Municipal Industries—Miscellaneous						No. in order of population
Total hospital	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous	Total municipal industries	
					73,258.91	57
					19,565.50	58
					15,688.46	59
			176.80	176.80	7,608.90	60
					59,017.63	61
					55,658.60	62
					81,790.88	63
					12,066.17	64
					31,040.64	65
					22,407.10	66
			1,675.00	1,675.00	19,744.91	67
					33,499.92	68
					9,405.46	69
					9,518.02	70
					51,989.08	71
			961.17	961.17	9,437.57	72
			1.25	1.25	19,864.03	73
					472.77	74
	749.72			749.72	11,548.87	75
			719.66	719.66	6,024.39	76
					13,156.89	77
			309.76	309.76	6,350.77	78
	980.50	4.92		985.42	10,118.90	79
					55,399.19	80
					15,147.54	81
					57,689.79	82
			1,266.07	1,266.07	15,579.02	83
	600.00	60.54	31.44	691.98	14,663.37	84
	275.00	3,253.34	1,260.07	4,788.41	46,320.30	85
					10,149.50	86
					21,342.89	87
					17,360.12	88
					751.28	89
					77,177.70	90
					6,572.58	91
					39,182.58	92
			779.49	779.49	6,722.07	93
					6,149.89	94
					11,356.95	95
					16,471.68	96
			396.93	396.93	12,562.05	97
					55,087.04	98
					4,179.07	99
					10,474.21	100
			685.99	685.99	5,256.95	101
						102
					9,862.60	103
	394.41	1,745.24		2,139.65	21,385.03	104
			250.61	250.61	27,601.84	105
					7,811.25	106
	40.00			40.00	9,563.66	107

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

No. in order of population	City	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total police department
	Grand total.....	\$ 1,125,765.73	\$ 198,024.53	\$ 103,879.92	\$ 1,427,670.18
1	Des Moines.....	285,406.75	4,840.38	26,007.47	316,344.60
2	Sioux City.....	124,314.31	152,252.07	18,098.36	294,664.74
3	Davenport.....	95,545.27	2,912.24	8,843.98	107,301.49
4	Cedar Rapids.....	52,886.19	13,536.53	20,556.52	86,979.24
5	Dubuque.....	60,823.80	2,220.28	3,002.98	66,047.06
6	Waterloo.....	57,734.88	804.50	2,886.69	61,426.07
7	Council Bluffs.....	39,075.53	3,098.27	3,469.09	45,642.89
8	Clinton.....	26,665.99	1,633.54	234.52	28,534.05
9	Burlington.....	27,345.97	900.00	3,902.39	32,148.36
10	Ottumwa.....	18,653.47	2,449.13	1,439.59	22,542.19
11	Mason City.....	25,787.36	3,089.55	500.39	29,386.30
12	Fort Dodge.....	26,381.36	1,429.97	2,742.26	30,553.59
13	Muscatine.....	11,079.25	950.00	1,049.94	13,079.19
14	Marshalltown.....	9,655.52		1,646.10	11,301.62
15	Keokuk.....	18,016.30	386.50	3,311.40	21,714.20
16	Boone.....	12,346.24	559.99		12,906.23
17	Fort Madison.....	10,483.16		131.25	10,614.41
18	Iowa City.....	11,650.05	500.00	1,559.92	13,709.97
19	Oskaloosa.....	8,915.94	682.14	88.72	9,686.80
20	Centerville.....	5,460.00			5,460.00
21	Creston.....	4,880.00		570.85	5,450.85
22	Oelwein.....	2,406.80		55.27	2,462.07
23	Charles City.....	3,995.53		89.71	4,085.24
24	Newton.....	4,278.20	241.53		4,519.73
25	Cedar Falls.....	4,015.99	324.84	20.15	4,360.98
26	Ames.....	7,705.00	395.60	752.48	8,853.08
27	Fairfield.....	3,592.04		2.88	3,594.92
28	Cherokee.....	3,193.66	247.50		3,441.16
29	Webster City.....	2,615.08		238.70	2,853.78
30	Perry.....	3,856.18		224.90	4,081.08
31	Red Oak.....	1,904.15	256.28	37.30	2,287.73
32	Grinnell.....	4,636.52	396.58	79.50	5,112.60
33	Atlantic.....	4,788.60	93.62	89.00	4,971.22
34	Shenandoah.....	3,552.25	21.66	118.57	3,692.48
35	Chariton.....	1,473.85			1,473.85
36	Albia.....	2,125.67		3.45	2,129.12
37	Estherville.....	3,556.20	756.77		4,312.97
38	Washington.....	2,601.90	509.73	136.26	3,247.89
39	Le Mars.....	6,095.85	1,114.56	74.50	7,284.91
40	Spencer.....	3,754.00			3,754.00
41	Clarinda.....	2,693.93			2,693.93
42	Eagle Grove.....	582.80			582.80
43	Carroll.....				
44	Marion.....	2,584.97		36.50	2,621.47
45	Decorah.....	4,025.00			4,025.00
46	Mount Pleasant.....	2,862.00		160.00	3,022.00
47	Missouri Valley.....	4,200.44	43.39		4,243.83
48	Iowa Falls.....	2,792.20			2,792.20
49	Belle Plaine.....	2,655.00	406.00	95.33	3,156.33
50	Glenwood.....	1,257.65			1,257.65
51	Algona.....	2,704.54			2,704.54
52	Independence.....	3,530.92			3,530.92
53	Storm Lake.....	2,661.50			2,661.50
54	Valley Junction.....	1,760.00		307.55	2,067.55
55	Indianola.....	2,218.95	47.26	132.69	2,398.90
56	Maquoketa.....	2,213.45		1.10	2,214.55

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

Protection of Life and Property								No. in order of population
Fire Department				Municipal and Police Courts				
Salaries and wages	Betterments or outlay	Miscellaneous	Total fire department*	Salaries and wages	Betterments or outlay	Miscellaneous	Total municipal and police courts	
\$ 1,267,864.39	\$ 491,951.26	\$ 319,841.81	\$ 2,079,657.46	\$13,408.41	\$ 327.85	\$ 2,786.26	\$16,522.52	
382,290.52	8,500.00	52,757.09	443,547.61					1
147,273.65	259,422.00	15,082.56	421,778.21					2
93,455.77		60,323.06	153,778.83					3
89,754.90	8,849.24	5,154.01	103,758.15					4
90,271.58	7,293.08	34,354.38	131,919.04					5
79,402.05	13,742.64	7,973.13	101,117.82					6
58,346.79	623.26	61,203.95	120,174.00					7
47,553.39	13,719.20	522.04	61,794.63	3,945.00	104.20	847.95	4,897.15	8
29,853.15	30,479.06	27,321.42	87,653.63	1,200.00			1,200.00	9
20,976.00	3,371.99	678.39	25,026.38					10
23,485.83	2,659.75	1,255.83	27,401.41					11
29,272.21	1,028.35	1,913.37	32,213.93					12
18,365.32	1,060.65	1,511.22	20,937.19	100.00		86.82	186.82	13
14,567.78	1,195.15	3,424.75	19,187.68	3,150.00		764.97	3,914.97	14
19,501.29	4,892.46	14,901.48	39,295.23	999.06			999.06	15
9,773.04	5,039.22		14,812.26					16
10,679.11	1,590.79	227.56	12,497.46					17
10,060.45		4,131.21	14,191.66					18
7,457.71	1,602.52	352.30	9,412.53					19
4,099.44			4,099.44					20
2,701.56		868.07	3,569.63					21
1,387.34	3,851.86	262.18	5,501.38	1,480.00		79.29	1,559.29	22
3,822.00	138.56	833.88	4,794.44	69.00	50.00	351.80	470.80	23
3,344.88	1,355.32	1,600.00	6,300.20					24
3,053.00	9,488.39	430.08	12,971.47					25
5,095.23	3,329.47	378.20	8,802.90					26
2,199.16	548.80	480.91	3,228.87					27
1,724.34	1,497.02	2.32	3,223.68					28
1,362.63		821.70	2,184.33	255.00	18.00	6.85	279.85	29
2,199.45	10,189.67	398.31	12,787.43					30
2,667.33	163.51	419.83	3,250.67					31
2,660.35	345.36	147.92	3,153.63	1,130.00		539.68	1,669.68	32
2,782.50	1,291.07	194.48	4,268.05					33
2,027.25	826.53	146.39	3,000.17	1,000.00		21.85	1,012.85	34
124.60	548.45	117.45	790.50					35
1,763.42	499.80	133.93	2,397.15					36
1,309.00	959.15	5,000.00	7,268.15					37
3,206.53	1,017.6	141.83	4,365.97					38
1,131.97	111.84		1,243.81					39
1,302.60	1,375.00		2,677.60					40
2,143.79			2,143.79					41
879.90			879.90	2.40			2.40	42
								43
1,874.10	220.33	153.24	2,247.67					44
1,032.00		1,053.78	2,085.78					45
1,000.00	387.10	225.33	1,612.43					46
1,479.10	532.52		2,011.62					47
110.00	436.80	473.47	1,020.27					48
416.05	7,333.70	681.16	8,430.91					49
500.58	3,425.24	85.00	4,010.82					50
585.00	3,878.34	633.13	5,096.47					51
1,457.00	1,231.50	1,188.03	3,876.53					52
1,200.00	1,960.99		3,160.99					53
502.50	94.48		596.98					54
283.55	1,111.88		1,395.43	2.15	.10	7.65	9.90	55
1,064.11	1,381.10	39.23	2,484.44					56

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

No. in order of population	City	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total police department
57	Denison	1,707.03			1,707.03
58	Knoxville	2,308.99	25.55		2,334.54
59	Sheldon	3,577.77	174.75	87.48	3,840.00
60	Jefferson	1,478.99	375.89	19.46	1,874.34
61	Vinton	2,458.10			2,458.10
62	Waverly	1,595.75		48.72	1,644.47
63	Pella	2,250.00			2,250.00
64	Cresco	2,361.00	34.60		2,395.60
65	Eldora	2,348.50			2,348.50
66	Manchester	2,347.20			2,347.20
67	Hampton	2,249.06	3.68	8.55	2,261.29
68	Winterset	1,980.00		28.18	2,008.18
69	Anamosa	2,080.76			2,080.76
70	Osage	1,838.75	29.80		1,868.55
71	Harlan	2,340.00		152.32	2,492.32
72	Clarion	2,927.92			2,927.92
73	Clear Lake	1,956.99	25.72		1,982.71
74	Mystic	1,051.25			1,051.25
75	Emmetsburg	2,419.25		64.73	2,483.98
76	Osceola	959.50			959.50
77	Nevada	1,364.40		46.05	1,410.45
78	Sac City	1,372.00			1,372.00
79	Tama				
80	New Hampton	1,522.50		43.25	1,565.75
81	Colfax	1,160.00		241.11	1,401.11
82	Hawarden	1,200.00		49.29	1,249.29
83	Waukon	1,200.00	171.48		1,371.48
84	Monticello	1,847.30	82.65	20.33	1,950.28
85	Onawa	525.75			525.75
86	Humboldt	1,560.00		66.68	1,626.68
87	Sigourney	2,105.00			2,105.00
88	Leon	1,740.00			1,740.00
89	Bettendorf	2,036.40			2,036.40
90	Rock Rapids	2,200.00		22.79	2,222.79
91	Forest City	777.60			777.60
92	Tipton	2,168.00			2,168.00
93	Villisca	1,020.00			1,020.00
94	Lake City				
95	Audubon	1,272.48			1,272.48
96	Eldon	1,920.00		5.56	1,925.56
97	Bedford	1,833.25			1,833.25
98	Bloomfield	1,498.95		8.20	1,507.15
99	Marengo	1,530.00		52.62	1,582.62
100	Rockwell City	2,613.89		107.02	2,720.91
101	Ida Grove	125.30			125.30
102	Hamburg				
103	Corning	1,336.50			1,336.50
104	Seymour	1,101.30			1,101.30
105	Stuart	1,642.41			1,642.41
106	What Cheer	1,575.35			1,575.35
107	Toledo	1,183.20			1,183.20

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

Protection of Life and Property								No. in order of population
Fire Department				Municipal and Police Courts				
Salaries and wages	Betterments or outlay	Miscellaneous	Total fire department	Salaries and wages	Betterments or outlay	Miscellaneous	Total municipal and police courts	
977.33			977.33					57
1,079.00	421.50	350.07	1,850.57					58
561.40	325.00	351.76	1,238.16					59
412.25	70.65	727.01	1,209.91					60
180.00	4,536.75	623.27	5,340.02			33.00	33.00	61
1,288.83	1,636.68	314.82	3,240.33					62
796.00	867.43	89.70	1,753.13					63
571.95	1,184.06		1,756.01					64
	812.61	307.50	1,183.11					65
595.50	3,250.99	709.10	4,555.59					66
340.78	161.83	429.62	932.23					67
632.00	4,534.29		5,166.29					68
1,070.93			1,070.93					69
789.00	787.49	66.00	1,642.49					70
37.00	465.22	166.21	668.43					71
664.69			664.69					72
178.50		219.90	398.40					73
				57.00		.50	57.50	74
781.50	2,158.39	185.70	3,125.59					75
50.00	604.79		654.79					76
102.80		436.43	539.23					77
737.77			737.77					78
1,582.78	9.65		1,592.43	18.80	155.55		174.35	79
	7,304.28	180.00	7,484.28					80
373.50		69.23	442.73					81
		612.44	612.44					82
	731.30		731.30					83
174.25	4,298.45	170.03	4,642.73					84
	1,923.07		1,923.07					85
427.00	634.50	26.37	1,087.87					86
	2,601.25		2,601.25			7.85	7.85	87
836.24	586.97		1,423.21					88
	672.71	1,981.15	2,653.86					89
90.00	342.81		432.81					90
372.00	7,679.14	78.60	8,129.74					91
120.00	1,248.26	221.04	1,589.30					92
221.00			221.00			47.05	47.05	93
250.07		234.45	484.52					94
208.00	5,994.55	21.52	6,224.07					95
386.50	2,468.35		2,854.85					96
750.13	3,400.00		4,150.13					97
220.00	7.00		227.00					98
203.00	75.00	652.81	930.81					99
333.00	3,750.00	117.88	4,200.88					100
339.97			339.97					101
								102
50.00	608.91		658.91					103
	48.55		48.55					104
214.00	485.23	100.00	799.23					105
								106
	600.85	365.60	1,026.45					107

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Protection of			
		Inspection Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total
	Grand total.....	\$ 85,233.58	\$ 2,156.39	\$ 8,048.81	\$ 95,438.78
1	Des Moines.....	20,416.01	991.81	2,555.21	23,963.03
2	Sioux City.....	19,140.01		2,887.42	22,027.43
3	Davenport.....	8,379.84		986.34	9,366.18
4	Cedar Rapids.....	6,891.00	790.90	59.50	7,741.40
5	Dubuque.....	4,440.00		44.20	4,484.20
6	Waterloo.....	11,058.72		268.20	11,326.92
7	Council Bluffs.....	2,100.00			2,100.00
8	Clinton.....				
9	Burlington.....				
10	Ottumwa.....				
11	Mason City.....	3,316.74	1.34	555.95	3,874.03
12	Fort Dodge.....	4,440.00	105.44	617.22	5,162.66
13	Muscatine.....	651.67		74.77	726.44
14	Marshalltown.....	1,500.00			1,500.00
15	Keokuk.....	1,473.50	37.75		1,511.25
16	Boone.....	467.50			467.50
17	Fort Madison.....				
18	Iowa City.....				
19	Oskaloosa.....				
20	Centerville.....				
21	Creston.....				
22	Oelwein.....	19.61			19.61
23	Charles City.....				
24	Newton.....				
25	Cedar Falls.....				
26	Ames.....	550.00			550.00
27	Fairfield.....	125.60			125.60
28	Cherokee.....				
29	Webster City.....				
30	Perry.....				
31	Red Oak.....				
32	Grinnell.....				
33	Atlantic.....				
34	Shenandoah.....				
35	Chariton.....				
36	Albia.....				
37	Estherville.....				
38	Washington.....				
39	Le Mars.....				
40	Spencer.....				
41	Clarinda.....				
42	Eagle Grove.....		173.35		173.35
43	Carroll.....				
44	Marion.....				
45	Decorah.....				
46	Mount Pleasant.....	75.00			75.00
47	Missouri Valley.....				
48	Iowa Falls.....				
49	Belle Plaine.....				
50	Glenwood.....				
51	Algona.....				
52	Independence.....				
53	Storm Lake.....				
54	Valley Junction.....				
55	Indianola.....	70.00			70.00
56	Maquoketa.....				

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

Life and Property					Health Department				No. in order of population
Miscellaneous Expenditures					General and Quarantine				
Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous	Total protection of life and property	Salaries and wages	Betterments or outlay	Miscellaneous	Total general and quarantine	
\$23,532.93	\$12,855.82	\$46,536.73	\$82,925.48	\$ 3,702,215.04	\$ 105,082.91	\$30,317.45	\$19,375.10	\$ 154,775.50	
3,545.31		1,044.68	4,589.99	788,445.23	48,133.86		5,664.90	53,798.76	1
3,838.33		2,300.82	5,639.15	744,109.53	5,580.00		1,878.27	7,458.27	2
5,711.23	2,096.04	3,855.35	11,662.62	282,109.12	10,602.24	1,305.53	1,901.93	13,809.70	3
1,091.37	490.96	767.09	2,349.42	200,828.21	3,120.00	9,496.21	336.63	12,952.84	4
3,420.29	7,557.33	1,939.49	12,917.11	215,367.41	12,502.50		1,518.73	14,021.23	5
	809.98	143.70	953.68	174,824.49	1,015.80		186.32	1,202.12	6
2,894.10	357.43		3,251.53	171,168.42	1,700.00	702.31		2,402.31	7
		21,461.07	21,461.07	116,686.90	560.00	19.59	2,011.58	2,591.17	8
		1,345.76	1,345.76	122,347.75	2,100.00		989.82	3,089.82	9
		1,257.00	1,257.00	48,825.59					10
				60,661.74	377.50	83.01	145.60	606.11	11
386.50	24.60		411.10	68,341.28	2,470.00	50.21	809.30	3,329.51	12
		600.00	600.00	34,863.20	1,020.00		234.01	1,254.01	13
1,705.00			1,705.00	36,835.71					14
1,215.00			1,215.00	64,784.39	1,480.00		329.06	1,809.06	15
		10.65	10.65	29,240.39	52.15			52.15	16
		1,727.02	1,727.02	25,306.39	56.00	2,737.54	1,019.25	3,812.79	17
		12.30	12.30	27,913.93	2,182.50		187.09	2,370.19	18
				19,099.33			269.65	269.65	19
				9,559.44	180.00			180.00	20
				9,020.48	2,405.75		333.92	2,739.67	21
		910.09	910.09	10,452.44	70.71			70.71	22
		825.58	825.58	10,176.06	605.54		23.13	628.67	23
		23.00	23.00	10,842.93	1.00			1.00	24
				17,332.45	1,052.86			1,052.86	25
				18,205.98					26
		400.69	400.69	7,224.48	8.36			8.36	27
				6,790.44	180.00		4.60	184.60	28
		93.50	93.50	5,411.46			.64	.64	29
		1,054.43	1,054.43	17,922.94					30
				5,538.40					31
	1,274.35	235.84	1,510.19	11,443.10	300.00			300.00	32
				9,239.27	10.60			10.60	33
		180.00	180.00	7,885.50			2.95	2.95	34
				2,264.35					35
		12.00	12.00	4,538.27	675.00		21.50	696.50	36
				11,581.12					37
				7,613.86	250.00		21.49	271.49	38
186.90			186.90	8,715.62					39
				6,431.60	933.77			933.77	40
				4,837.72	149.96			149.96	41
		187.67	187.67	1,825.12					42
									43
		3,501.38	3,501.38	8,370.52					44
				6,110.78	38.00			38.00	45
		139.00	139.00	4,848.43	10.00			10.00	46
		12.10	12.10	6,267.55					47
		194.46	194.46	4,006.93	25.00		9.46	34.46	48
				11,587.24	22.51			22.51	49
		42.50	42.50	5,310.97	143.99			143.99	50
				7,801.01					51
				7,407.45	100.00		67.00	167.00	52
		264.14	264.14	6,086.63					53
		23.65	23.65	2,688.18	129.50		329.03	458.53	54
		2.65	2.65	3,876.88					55
				4,698.99					56

REPORT ON MUNICIPAL FINANCES

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

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

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

Life and Property					Health Department				No. in order of population
Miscellaneous Expenditures					General and Quarantine				
Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous	Total protection of life and property	Salaries and wages	Betterments or outlay	Miscellaneous	Total general and quarantine	
		109.40	109.40	2,793.76	91.70			91.70	57
				4,185.11					58
		158.27	158.27	5,236.43			3.80	3.80	59
	43.78	139.39	183.17	3,267.42					60
				7,831.12	141.54			141.54	61
		50.10	50.10	4,934.90	4.00			4.00	62
				5,963.13	60.00	383.78	800.00	1,248.78	63
				4,151.61	100.00	3,895.19		3,995.19	64
				3,531.61					65
		279.65	279.65	7,182.44					66
				3,193.52					67
				7,174.47	50.00		100.75	150.75	68
				3,160.69	25.00			25.00	69
				3,511.04	6.00			6.00	70
				3,160.75					71
		53.13	53.13	3,645.74	22.20			22.20	72
		66.83	66.83	2,462.94					73
				1,108.75	31.00			31.00	74
				5,609.57					75
				1,614.29	51.00			54.00	76
				1,949.68	137.60		158.04	295.64	77
		26.82	26.82	2,143.59	232.99			232.99	78
				1,766.78	38.50			38.50	79
				9,050.03					80
		134.86	134.86	1,978.70	15.00			15.00	81
				1,861.73	25.00		16.05	41.05	82
				2,102.78	4.00			4.00	83
				6,644.39					85
				2,448.82					86
		23.19	23.19	2,737.74					87
		10.35	10.35	4,724.45	2,952.35			2,952.35	87
				3,163.21					88
				4,690.26	167.32	33.13		200.45	89
		1.89	1.89	2,657.49					90
	200.00	31.10	231.10	9,180.24	25.00	9.55		34.55	91
				3,757.30	25.00			25.00	92
		34.15	34.15	1,322.20					93
				484.52					94
		214.90	214.90	7,711.45					95
		10.88	10.88	4,791.29					96
				5,983.38	546.50	11,601.40		12,147.90	97
		200.00	200.00	1,934.15	33.54			33.54	98
				2,513.43					99
				6,981.79	4.61			4.61	100
				465.27					101
									102
				1,995.41					103
28.50	1.35	74.07	103.92	1,149.85	40.00			40.00	104
				2,545.56					105
10.40				1,575.35					106
		290.14	300.54	2,510.19					107

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
	Grand total.....	\$ 242,325.93	\$ 493,250.89	\$ 203,065.26	\$ 938,642.08
1	Des Moines.....	58,521.47		45,586.88	104,108.35
2	Sioux City.....	36,473.14	75,006.04	33,293.81	144,772.99
3	Davenport.....	13,006.00	29,506.74	8,208.31	50,721.05
4	Cedar Rapids.....	10,368.74	1,624.17	1,069.80	13,062.71
5	Dubuque.....	11,747.33	79,659.01	9,544.40	100,950.74
6	Waterloo.....	4,664.24	46,563.53	395.32	51,623.09
7	Council Bluffs.....	17,222.51	36,350.28	58,874.84	112,447.63
8	Clinton.....	9,785.45	700.38		10,485.83
9	Burlington.....	5,712.69	26,610.14	4,853.64	37,176.38
10	Ottumwa.....	4,595.15	14,304.08	291.32	19,190.55
11	Mason City.....	2,039.10	403.90	2,312.92	4,755.92
12	Fort Dodge.....	4,149.12	7,074.95	433.14	11,657.21
13	Muscatine.....		4,904.00	6,537.45	11,441.45
14	Marshalltown.....	3,040.39	2,924.17	1,480.38	7,444.94
15	Keokuk.....	2,940.95	1,939.03	225.90	5,105.88
16	Boone.....	3,391.44	1,595.71	250.00	5,237.15
17	Fort Madison.....	473.65	236.00	541.63	1,251.28
18	Iowa City.....		9,572.68		9,572.68
19	Oskaloosa.....	4,358.29	4,698.30	136.62	9,193.21
20	Centerville.....	3,335.96			3,335.96
21	Creston.....	325.00	9,814.33		10,139.33
22	Oelwein.....	4,129.50	2,521.22		6,650.72
23	Charles City.....	941.20	213.80	1,465.07	2,620.07
24	Newton.....	1,560.00	1,819.08	900.00	4,279.08
25	Cedar Falls.....	693.99			693.99
26	Ames.....	1,000.32	4,520.42	4,411.36	9,932.10
27	Fairfield.....	1,029.05	582.99	217.32	1,829.36
28	Cherokee.....				
29	Webster City.....				
30	Perry.....		396.12		396.12
31	Red Oak.....	599.87	4,622.80	18.67	5,241.34
32	Grinnell.....	2,081.61	1,129.44	135.85	3,346.90
33	Atlantic.....		18.65	5,176.27	5,194.92
34	Shenandoah.....	10.00	506.15		516.15
35	Chariton.....	241.15	80.85	229.57	551.57
36	Albia.....	180.00	2,019.45		2,199.45
37	Estherville.....		411.88	39.28	451.16
38	Washington.....	2,502.70	14,255.44	284.49	17,042.63
39	Le Mars.....	678.69	1,190.23		1,868.92
40	Spencer.....				
41	Clarinda.....	9.06			9.06
42	Eagle Grove.....	244.77			244.77
43	Carroll.....				
44	Marion.....	218.60			218.60
45	Decorah.....	1,200.00	3,400.35		4,600.35
46	Mount Pleasant.....	1,800.01	482.18		2,372.19
47	Missouri Valley.....	504.00			504.00
48	Iowa Falls.....	189.85	693.97	128.03	1,011.85
49	Belle Plaine.....	165.20	500.00	25.04	690.24
50	Glenwood.....	80.20	909.54		989.74
51	Algona.....		3,358.83		3,358.83
52	Independence.....	7.00	17,348.76	590.14	17,945.90
53	Storm Lake.....		3,376.53		3,376.53
54	Valley Junction.....	450.00	1,225.47		1,675.47
55	Indianola.....	990.46	163.86	30.00	1,184.32
56	Maquoketa.....	240.00	321.75		561.75

GENERAL TABLES—CITIES AND TOWNS

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

Health Department									No. in order of population
Refuse Disposal				Miscellaneous					
Salaries and wages	Betterments or outlay	Miscellaneous	Total refuse disposal	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous	Total health department	
\$197,345.55	\$59,160.40	\$41,907.84	\$298,413.79	\$18,626.03	\$12,166.11	\$143,358.16	\$174,150.30	\$ 1,565,981.67	
54,052.45	7,435.00	4,871.52	66,358.97					224,266.08	1
44,220.90	7,604.97	782.79	52,608.66			128,807.60	128,807.60	333,646.98	2
24,091.36		3,322.07	27,413.43					91,946.18	3
24,413.00	216.27	1,428.73	26,058.00	3,150.00		235.79	3,385.79	55,459.34	4
		16,571.00	16,571.00	1,240.00	1,300.00	3,890.31	6,439.31	137,982.28	5
13,446.87	14.92		13,461.79	214.30	1.00		215.30	65,502.30	6
5,202.37	1,205.11	2,065.98	8,473.46	6,360.25			6,360.25	120,683.65	7
		6,855.00	6,855.00					13,977.00	8
7,631.00	386.21	723.21	8,740.42	920.84		166.69	1,087.53	47,125.20	9
7,138.30	724.02	758.11	8,620.43					29,018.50	10
	26,178.63	262.58	26,391.21					14,982.46	11
150.00		2,540.50	2,609.50					42,277.93	12
300.00			300.00					15,394.00	13
						460.46	460.46	7,744.94	14
520.85	115.42		636.27					7,375.40	15
3,526.45			3,526.45			23.16	23.16	5,925.57	16
1,489.55			1,489.55					8,613.68	17
650.25			650.25					13,432.42	18
								10,113.11	19
4.75			4.75					3,515.96	20
225.00		13.05	238.05					12,883.75	21
889.75			889.75					6,059.48	22
900.00		166.00	1,066.00			31.33	31.33	4,100.82	23
						25.00	25.00	5,371.08	24
								1,746.85	25
289.30			289.30					9,932.10	26
		25.00	25.00	41.01		19.03	60.04	2,127.02	27
				208.87		154.56	363.43	269.64	28
						58.75	58.75	364.07	29
426.75			426.75					454.87	30
570.32			570.32					5,668.09	31
421.10	58.25	10.50	489.85					4,217.22	32
172.35			172.35	123.50		9.35	132.85	5,695.27	33
		14.50	14.50					824.30	34
								551.57	35
					317.00		317.00	2,910.45	36
1,137.75			1,137.75	50.00			50.00	814.41	37
350.30			350.30					18,501.87	38
								2,219.22	39
116.75			116.75					933.77	40
492.00			492.00			818.05	818.05	275.77	41
								1,554.82	42
									43
								218.60	44
304.80			304.80					4,698.35	45
								2,686.99	46
480.00		2.80	482.80			137.80	137.80	641.80	47
13.00			13.00					1,529.11	48
120.90		11.20	132.10					725.75	49
								1,265.83	50
								3,358.83	51
		132.11	132.11			3,464.01	3,464.01	18,112.90	52
		27.00	27.00			1,305.50	1,305.50	6,972.65	53
7.00	23.90	200.75	231.65	798.32	638.94	536.58	2,003.84	3,466.50	54
				382.40			382.40	3,419.81	55
								944.15	56

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

No. in order of population	City	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
57	Denison				
58	Knoxville	292.60	62.37	1,871.96	2,226.93
59	Sheldon	67.00			67.00
60	Jefferson	545.40	5.95	8.48	559.83
61	Vinton	96.95	8,095.21	161.20	8,353.36
62	Waverly	368.05		112.80	480.85
63	Pella		6,664.79		6,664.79
64	Cresco	1,506.05	544.05	21.43	2,071.53
65	Eldora			604.63	604.63
66	Manchester	354.40	638.03		992.43
67	Hampton	566.04	3,670.12	187.23	4,423.39
68	Winterset				
69	Anamosa	54.95			54.95
70	Osage	1,564.80	675.99	209.10	2,444.89
71	Harlan		1,873.75	30.70	1,904.45
72	Clarion	1,868.19			1,868.19
73	Clear Lake	1,828.60	1,172.81	927.07	3,928.57
74	Mystic				
75	Emmetsburg	587.15	612.50	144.58	1,344.23
76	Osceola		4,954.82		4,954.82
77	Nevada	549.30		7.70	557.00
78	Sac City	162.08			162.08
79	Tama	67.55	95.78		163.33
80	New Hampton		7,530.51	310.06	7,840.57
81	Colfax	4,615.07			4,615.07
82	Hawarden			259.28	259.28
83	Waukon		29,519.91		29,519.91
84	Monticello	1,435.74	967.98	49.80	2,453.52
85	Onawa	1,072.66	939.01	25.68	2,037.35
86	Humboldt	10.50		8,992.18	9,002.68
87	Sigourney				
88	Leon	530.51	240.00		770.51
89	Bettendorf	832.00		605.03	1,437.03
90	Rock Rapids				
91	Forest City	246.00	149.85		395.85
92	Tipton	3,730.75	1,219.65		4,950.40
93	Villisca	110.20			110.20
94	Lake City	560.09		67.28	627.37
95	Audubon			274.40	274.40
96	Eldon	114.40		27.93	142.33
97	Bedford				
98	Bloomfield	42.50	7.55		50.05
99	Marengo				
100	Rockwell City	156.95	2,870.30	177.65	3,204.90
101	Ida Grove				
102	Hamburg			120.00	120.00
103	Corning			31.50	31.50
104	Seymour	52.60			52.60
105	Stuart	302.00			302.00
106	What Cheer				
107	Toledo	47.00	1,122.76	150.14	1,319.90

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[illegible]

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

No. in order of population	City	Street Department			
		Street Cleaning			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total street cleaning
	Grand total.....	\$ 967,341.19	\$ 169,346.70	\$ 313,543.62	\$ 1,450,231.51
1	Des Moines.....	255,645.80		112,361.52	368,007.32
2	Sioux City.....	51,942.14	7,507.50	29,045.48	88,495.12
3	Davenport.....	83,727.68	11,272.62	27,567.98	122,568.28
4	Cedar Rapids.....	62,108.20	16,118.46	9,054.81	87,281.47
5	Dubuque.....	50,461.67	29,319.24	24,137.54	103,918.45
6	Waterloo.....	23,451.88	6,837.75	7,482.88	37,772.51
7	Council Bluffs.....	51,568.61	1,855.16	28,053.25	81,477.02
8	Clinton.....	7,113.24	3,402.42	165.68	10,681.34
9	Burlington.....	18,307.68	9,164.85	2,060.62	29,533.15
10	Ottumwa.....	8,590.68	3,512.97	1,439.51	13,543.16
11	Mason City.....	12,658.37	4,399.52	1,209.80	18,267.69
12	Fort Dodge.....	21,975.50	16,848.47	5,786.19	44,610.16
13	Muscatine.....		1,186.14	19,099.26	20,285.40
14	Marshalltown.....	7,493.10	4,397.53		11,890.63
15	Keokuk.....	20,287.70	11,177.19	2,322.97	33,787.86
16	Boone.....	3,678.09	937.44	135.00	4,750.53
17	Fort Madison.....	2,943.12	1,240.00	603.34	4,786.46
18	Iowa City.....	22,470.83	1,275.00	10,472.22	34,218.05
19	Oskaloosa.....	4,734.47	204.13	790.98	5,729.58
20	Centerville.....				
21	Creston.....	3,203.90		3,041.58	6,245.48
22	Oelwein.....	5,999.45	525.78	20.00	6,545.23
23	Charles City.....	5,413.83		2,906.80	8,320.63
24	Newton.....	7,039.76	1,198.35		8,238.11
25	Cedar Falls.....	10,626.48		679.70	11,306.18
26	Ames.....	12,463.68	1,317.97	798.12	14,569.77
27	Fairfield.....	13,462.84	831.91		14,295.75
28	Cherokee.....	5,046.58	75.00	498.11	5,619.69
29	Webster City.....	3,530.05		1,649.18	5,179.23
30	Perry.....	2,133.80	9.10		2,142.90
31	Red Oak.....	8,823.86	75.00		8,898.86
32	Grinnell.....	3,609.56	1,059.97	99.19	4,768.72
33	Atlantic.....	7,320.10	1,372.57	158.46	8,851.13
34	Shenandoah.....	4,210.66	83.26	1.65	4,295.57
35	Chariton.....	2,072.17	803.19	256.30	3,131.66
36	Albia.....	4,392.30	5,277.14	3.00	9,672.44
37	Estherville.....	3,132.86	2,221.48	365.70	5,720.04
38	Washington.....	5,668.06	752.19	438.27	6,858.52
39	Le Mars.....	6,633.11	1,472.23		8,105.34
40	Spencer.....	6,380.15			6,380.15
41	Clarinda.....	5,186.91			5,186.91
42	Eagle Grove.....	2,244.09			2,244.09
43	Carroll.....				
44	Marion.....	6,174.31	1,645.93		7,820.24
45	Decorah.....	372.65		157.10	529.75
46	Mount Pleasant.....	2,537.78	225.73	919.46	3,682.97
47	Missouri Valley.....	3,109.30	829.35		3,938.65
48	Iowa Falls.....	1,585.05	473.03	144.58	2,202.66
49	Belle Plaine.....	2,454.90	1,178.64	1,075.23	4,708.77
50	Glenwood.....	1,182.42	752.33	112.50	2,047.25
51	Algona.....	2,144.67		2,514.44	4,659.11
52	Independence.....	5,158.81	369.80	74.70	5,603.31
53	Storm Lake.....	2,987.69			2,987.69
54	Valley Junction.....	1,918.31	552.12		2,470.43
55	Indianola.....	906.26	11.99		918.25
56	Maquoketa.....	4,386.39		186.08	4,572.47

GENERAL TABLES—CITIES AND TOWNS

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

Street Department								No. in order of population
Street Paving				Bridges				
Salaries and wages	Betterments or outlay	Miscellaneous	Total street paving	Salaries and wages	Betterments or outlay	Miscellaneous	Total bridges	
\$ 154,288.78	\$ 2,320,530.18	\$ 111,629.35	\$ 2,586,448.31	\$ 34,504.02	\$ 146,621.71	\$43,817.33	\$ 224,943.06	
	12,214.34		12,214.34	11,452.16	54,170.80		65,622.96	1
35,984.04		4,172.74	40,156.78	8,229.03	26,563.53	12,503.01	47,295.57	2
16,168.19		15,586.94	31,755.04	407.33		1,066.02	1,473.35	3
12,624.49	405.25	632.02	13,661.76	137.84	2,737.61	3,031.84	5,907.29	4
6,969.98	502,996.19		509,966.17					5
1,752.21	543,494.82	182.09	545,429.12					6
	228,230.59		228,230.59					7
				826.14	969.96	143.12	1,939.22	8
				3,035.75	47,506.77	308.92	50,851.44	9
				1,719.65	1,378.96		3,098.61	10
	463,776.97		463,776.97	2,950.06		19,284.38	22,234.44	11
	32,863.37		32,863.37	283.90		1,148.01	1,431.91	12
175.80	3,624.86	2,791.96	6,592.62			12.42	12.42	13
1,428.92	170.78	1,022.45	2,622.15			330.74	994.86	14
				327.00	337.12			15
7,040.36	1,076.70	883.37	9,000.43			3,098.15	3,098.15	16
		1,267.42	1,267.42	587.25	4,734.70	1,753.68	7,075.63	17
4,954.45	4,705.91		9,660.36	627.80	1,564.34		2,192.14	18
1,066.00		16,568.36	17,574.36					19
11,144.25			11,144.25					20
3,580.75	3,466.53	641.27	7,688.55	1,426.96			1,426.96	21
								22
	2,709.57		2,709.57	608.30			608.30	23
232.25			232.25					24
		23.40	23.40					25
231.21			231.21		2,716.00		2,716.00	26
	46,482.44		46,482.44					27
	17,077.95		17,077.95					28
		28.70	28.70					29
103.02		79.82	182.84					30
243.42	20.00	60.65	324.07					31
3,695.85	669.88	88.00	4,453.73	265.00	198.40		463.40	32
								33
	2,936.92	29,296.19	32,233.11		575.27		575.27	34
441.75	242.50	548.82	1,233.07	37.80	45.70		83.50	35
	2,047.04		2,047.04					36
135.32		8,009.83	8,145.15	418.90		250.42	669.32	37
		706.72	706.72					38
85.30	9,094.68	378.55	9,558.53					39
12,452.36	181.14	177.00	12,810.50					40
								41
1,022.08			1,022.08					42
	43,181.75	757.36	43,939.11					43
								44
2,077.73		16,984.30	19,062.03					45
								46
821.80	8,000.00		8,821.80					47
1,914.45	244.46	159.22	2,318.13	489.55	429.40	17.00	935.95	48
	353.77		353.77					49
				4.00		160.72	164.72	50
	28,701.86		28,701.86					51
		117.66	117.66					52
	19,992.24		19,992.24					53
	9,499.23		9,499.23					54
33.72	374.05	36.62	444.39					55
								56

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Street Department			
		Street Cleaning			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total street cleaning
58	Denison				
59	Sheldon	2,674.51		345.80	3,020.31
60	Jefferson	3,566.72	478.20	610.60	4,655.52
61	Vinton	1,299.65	10.50		1,310.15
62	Waverly	1,535.33	948.45		2,483.78
63	Pella	7,628.25	862.33	711.31	9,201.89
64	Cresco	5,332.19			5,332.19
65	Eldora	2,806.00	974.93		3,780.93
66	Manchester	2,135.25			2,135.25
67	Hampton	2,098.64			2,098.64
68	Winterset	2,358.35			2,358.35
69	Anamosa	3,724.32	1,368.82		5,093.14
70	Osage	2,812.97	795.17		3,608.14
71	Harlan	646.20		59.67	705.87
72	Clarion	673.14			673.14
73	Clear Lake	1,413.84	26.30	.90	1,441.04
74	Mystic	224.14	259.38		483.52
75	Emmetsburg	713.61			713.61
76	Osceola	1,116.95	1,431.24		2,548.19
77	Nevada	2,520.00		2,758.74	5,278.74
78	Sac City	1,277.45			1,277.45
79	Tama	2,316.55	638.64		2,955.19
80	New Hampton	1,953.25	300.10		2,253.35
81	Colfax	2,096.60		3.46	2,100.12
82	Hawarden	1,898.20		287.23	2,185.43
83	Waukon	4,416.47			4,416.47
84	Monticello	1,350.00		402.43	1,752.43
85	Onawa	429.80	3.00		432.80
86	Humboldt	112.15		111.60	223.75
87	Sigourney	1,718.76			1,718.76
88	Leon	1,954.44			1,954.44
89	Bettendorf	2,004.10	69.75		2,073.85
90	Rock Rapids	4,760.22		808.49	5,568.71
91	Forest City	436.25	346.95		783.20
92	Tipton	3,174.26	1,248.00	85.00	4,507.26
93	Villisca	1,171.00			1,171.00
94	Lake City	1,871.75	51.21		1,922.96
95	Audubon	1,358.75	3,656.83	76.48	5,092.06
96	Eldon	781.95	1,182.59	15.15	1,979.69
97	Bedford	940.47	351.80		1,292.27
98	Bloomfield	1,608.00			1,608.00
99	Marengo	1,074.00			1,074.00
100	Rockwell City	4,597.88		266.94	4,864.82
101	Ida Grove			8,638.50	8,638.50
102	Hamburg				
103	Corning	2,591.57		50.17	2,641.74
104	Seymour	86.00	572.06		658.06
105	Stuart	101.90			101.90
106	What Cheer				
107	Toledo	3,307.80		471.97	3,779.77

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

Street Department								No. in order of population
Street Paving				Bridges				
Salaries and wages	Betterments or outlay	Miscellaneous	Total street paving	Salaries and wages	Betterments or outlay	Miscellaneous	Total bridges	
		99.05	99.05			309.84	309.84	57
5,111.68	8,760.50	310.73	14,182.91			246.30	246.30	58
169.09			169.09					59
11.80		114.00	125.80					60
								61
		38.95	38.95		1,995.40	98.01	2,093.41	62
3,656.87		2,157.53	5,814.40					63
								64
								65
2,582.45	14,834.47		17,416.92					66
105.52			105.52					67
								68
1,849.20	460.96		2,319.16					69
70.00			70.00					70
3,075.27	73,736.38	2,035.79	78,847.44					71
	79,662.98		79,662.98					72
2,273.85	62.03	3.25	2,339.13					73
								74
								75
275.75	7,813.44	419.97	8,509.16					76
108.48			108.48					77
172.00	5,705.54		5,877.54					78
2,957.06			2,957.06	67.00	152.23		219.23	79
								80
	196.56		196.56					81
	4,369.88		4,369.88			47.21	47.21	82
	762.61		762.61					83
	19.00		19.00					84
	50.22	2,921.40	2,971.62			7.54	7.54	85
								86
	2,667.28		2,667.28					87
	10,823.00	1,963.25	12,786.25					88
	3,129.92		3,129.92					89
	13.52		13.52	135.00			135.00	90
5,352.00	72,920.70	320.00	78,592.70					91
8.00			8.00					92
								93
								94
51.40		43.97	95.37					95
				3.00	43.06		46.06	96
138.75	88.58		227.33					97
								98
	33,299.28		33,299.28		502.46		502.46	100
	12,026.52		12,026.52					101
								102
								103
								104
500.00			500.00					105
								106
	282.02		282.02	464.60			464.60	107

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Street Department					
		Sidewalks and Crossings				Snow Removal	Street Lighting
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sidewalks and crossings	Total snow removal	Total street lighting
	Grand total	\$54,782.03	\$75,144.23	\$15,189.23	\$145,115.49	\$27,083.35	\$852,232.29
1	Des Moines	9,234.80	4,903.91		14,138.71		183,892.25
2	Sioux City	575.50		2,835.53	3,411.03	9,900.11	45,272.21
3	Davenport	7,572.26		3,837.72	11,409.98	7,661.26	57,956.33
4	Cedar Rapids	4,698.56	2,826.79	325.61	7,850.96	3,742.80	34,459.65
5	Dubuque						52,952.49
6	Waterloo	2,311.23	9,522.27	28.80	11,862.30	2,598.23	37,037.36
7	Council Bluffs		18,442.68		18,442.68	705.56	27,147.13
8	Clinton						20,755.66
9	Burlington	3,257.45	939.33	2,027.84	6,224.62		32,500.22
10	Ottumwa	1,939.20			1,939.20		19,486.25
11	Mason City		695.93		695.93		17,080.16
12	Fort Dodge	738.00	1,753.79	568.12	3,059.91		19,494.38
13	Muscatine						16,734.99
14	Marshalltown		1,679.53	334.85	2,014.38		
15	Keokuk	105.56	152.68		258.24		14,529.83
16	Boone	2,253.14	2,833.08		5,086.22		8,619.77
17	Fort Madison			560.73	560.73		10,776.89
18	Iowa City	3,305.71			3,305.71		12,881.11
19	Oskaloosa	2,288.46	255.23		2,543.69		9,219.13
20	Centerville						4,800.24
21	Creston			467.97	467.97		6,122.42
22	Oelwein	38.85	338.10		376.95		5,363.04
23	Charles City	228.90		149.50	378.40		7,204.33
24	Newton			938.33	938.33		7,500.00
25	Cedar Falls			800.90	800.90		
26	Ames		1,781.77		1,781.77	743.18	
27	Fairfield		5,497.13		5,497.13		
28	Cherokee		539.66		539.66		5,602.00
29	Webster City	20.73		116.83	137.56		
30	Perry	40.00	248.02		288.02		3,871.49
31	Red Oak	1,565.00	500.00	18.70	2,083.70		4,827.63
32	Grinnell	212.50	93.98	10.22	316.70		5,449.40
33	Atlantic	212.80			212.80		
34	Shenandoah	441.65	907.03		1,348.68		14,174.51
35	Chariton	398.90	61.60		460.50		
36	Albia		92.75		92.75		5,982.01
37	Estherville	18.80			18.80		
38	Washington	1,098.53	513.02	6.25	1,617.80		
39	Le Mars		7,824.29		7,824.29		5,901.03
40	Spencer						3,579.95
41	Clarinda			38.40	38.40		5,199.06
42	Eagle Grove	227.35			227.35		3,266.69
43	Carroll						
44	Marion	126.92			126.92		4,663.61
45	Decorah	281.00			281.00		4,285.98
46	Mount Pleasant	77.08	468.72		545.80		215.47
47	Missouri Valley		128.93		128.93		3,426.90
48	Iowa Falls		461.27	513.15	974.42	806.93	3,710.55
49	Belle Plaine	112.45	62.81	19.50	194.76		2,954.41
50	Glenwood		100.10		100.10		1,200.00
51	Algona			430.19	430.19		
52	Independence			428.47	428.47		
53	Storm Lake	1,854.66			1,854.66		5,608.24
54	Valley Junction						2,060.94
55	Indianola	65.00	13.60		78.60		
56	Maquoketa						

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

Street Department									No. in order of population
Grading			Weed Cutting	Miscellaneous				Total street department	
Salaries and wages	Miscellaneous	Total grading	Total weed cutting	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
\$432,305.85	\$196,022.28	\$628,328.13	\$8,224.74	\$11,204.59	\$187,408.69	\$65,839.72	\$324,453.00	\$ 6,247,059.98	
				9,898.79	5,617.84		15,416.63	659,391.71	1
39,413.17	3,610.17	43,023.34	6,505.60	4,438.25	1,279.90		5,718.15	418,135.57	2
					39,631.02		39,631.02	272,455.26	3
				2,606.16	1,967.04	58.60	4,631.80	157,535.73	4
160,336.86		160,336.86				3,254.30	3,254.30	830,428.27	5
				2,697.71	19,797.38	742.08	23,237.17	659,876.61	6
12,926.94	49,480.40	62,407.34		10,578.48	92,378.44		102,956.92	572,218.68	7
31,301.61	18,898.78	50,200.39						84,736.00	8
7,261.70	10,861.40	18,123.10						572,393.80	9
14,630.90	27,077.55	41,708.45		1,094.95	1,435.17		2,530.12	113,475.46	10
7,510.15	1,505.27	9,015.42		2,563.39	689.68	622.43	3,875.50	55,540.32	11
								70,781.46	12
	13,890.41	13,890.41			1,300.00	7,629.48	8,929.48	62,938.43	13
3,433.71	4,883.68	8,317.39		456.20			456.20	38,754.66	14
4,973.67	754.50	5,728.17		1,611.94	2,604.17		4,246.11	62,008.77	15
3,915.53	7,038.91	10,954.44		1,619.88			1,619.88	40,691.20	16
7,351.31	352.62	7,703.93				607.73	607.73	42,010.10	17
								62,976.08	18
8,701.00	1,602.97	10,303.97		225.75	853.45	423.19	1,502.39	36,987.31	19
1,500.00	8,017.08	9,517.08		4,446.94			4,446.94	18,883.26	20
	3,896.29	3,896.29						20,050.03	21
						175.00	175.00	12,692.47	22
2,328.45		2,328.45						18,231.91	23
						188.30	188.30	16,888.14	24
3,926.06		3,926.06						18,980.35	25
								63,587.16	26
695.80		695.80						37,565.63	27
						843.23	843.23	12,633.28	28
615.10	3.75	618.85		3,419.20		955.21	4,374.41	10,492.89	29
569.60	318.71	888.31		3,265.55	335.84	402.72	4,004.11	11,518.90	30
2,010.04	764.36	2,774.40				353.88	353.88	23,855.60	31
130.30	166.60	296.90		368.20		124.54	492.74	11,824.46	32
1,216.38	614.01	1,830.39	58.50		9.59	983.35	992.94	44,772.64	33
1,220.05	542.22	1,762.27	286.43	225.65	283.23	229.68	738.56	23,922.59	34
								5,639.20	35
476.78	443.90	920.68						25,482.35	36
						219.69	219.69	6,665.25	37
459.40		459.40						18,494.25	38
2,743.59	256.30	2,999.89				1,375.00	1,375.00	39,016.05	39
262.63		262.63				89.68	89.68	10,312.41	40
						50.45	50.45	1,496.90	41
2,483.56	1,013.87	3,497.43		1,002.05			1,002.05	54,176.72	42
									43
3,956.95	700.00	4,656.95				181.22	181.22	17,448.94	44
7,498.84		7,498.84				3,452.13	3,452.13	35,109.73	45
2,409.14		2,409.14				6.50	6.50	6,859.88	46
	54.90	54.90				108.09	108.09	15,980.27	47
3,021.15	71.40	3,092.55						14,041.19	48
21,285.72	1,058.86	22,344.58				71.79	71.79	30,628.08	49
								3,512.07	50
						7,449.92	7,449.92	41,241.08	51
538.55		538.55						6,149.44	52
	1,173.20	1,173.20	107.95			3,733.83	3,733.83	34,715.21	53
501.96	34.15	536.11		2,417.65	648.82	88.02	3,154.49	15,311.75	54
539.95	1,199.17	1,739.12				3,589.62	3,589.62	9,851.21	56

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Street Department				
		Sidewalks and Crossings			Snow Removal	Street Lighting
		Salaries and wages	Betterments or outlay	Miscellaneous	Total snow removal	Total street lighting
57	Denison			53.96	53.96	3,800.00
58	Knoxville	162.09	48.00		210.09	4,096.00
59	Snedon		42.44		42.44	4,514.16
60	Jefferson	252.33	217.20		469.53	3,187.51
61	Vinton	73.00	385.81		458.81	
62	Waverly	212.25	224.80	160.78	597.83	
63	Pella	310.34			310.34	2,400.00
64	Cresco		426.72		426.72	4,922.21
65	Eldora					3,098.20
66	Manchester		160.85		160.85	3,581.27
67	Hampton	94.65			94.65	4,008.18
68	Winterset	702.74			702.74	225.68
69	Anamosa		161.59	68.30	229.89	2,970.84
70	Osage		1,038.81		1,038.81	3,926.25
71	Harian	113.00			113.00	
72	Clarion	2,797.41			2,797.41	2,903.53
73	Clear Lake	33.73	244.98		278.71	3,757.52
74	Mystic					955.25
75	Emmetsburg			15.30	15.30	3,019.25
76	Osceola	447.32			447.32	2,619.72
77	Nevada			3.24	3.24	2,646.65
78	Sac City	183.67			183.67	3,551.64
79	Tama	34.50	16.50		51.00	2,951.14
80	New Hampton		378.92		378.92	
81	Colfax		56.38		56.38	2,627.54
82	Hawarden		121.11		121.11	
83	Waukon		239.10		239.10	3,336.86
84	Monticello					2,463.48
85	Onawa		20.05		20.05	337.22
86	Humboldt	44.95			44.95	2,831.15
87	Sigourney	944.75			944.75	2,564.47
88	Leon					
89	Bettendorf	1,081.70	2,031.35		3,713.05	3,991.80
90	Rock Rapids	442.83	1,046.52		1,488.85	
91	Forest City		1,126.23		1,126.23	3,135.05
92	Tipton	223.90	258.50		482.40	2,720.40
93	Villisca		1,266.10		1,266.10	2,267.83
94	Lake City					2,700.48
95	Audubon			129.21	129.21	2,870.08
96	Eldon	121.05	142.22	26.84	290.11	158.26
97	Bedford		576.63		576.63	1,717.63
98	Bloomfield	489.98	1,060.42		1,550.40	1,049.25
99	Marengo			79.03	79.03	3,628.09
100	Rockwell City					2,357.12
101	Ida Grove					3,887.10
102	Hamburg					
103	Corning		8.50	194.96	203.46	
104	Seymour					
105	Stuart	115.35			115.35	1,617.00
106	What Cheer					2,046.45
107	Toledo		206.50		206.50	2,327.27

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

Street Department										No. in order of population
Grading			Weed Cutting	Miscellaneous				Total street department		
Salaries and wages	Miscellaneous	Total grading		Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous			
	482.17	482.17				8,366.30	8,366.30	13,111.32	57	
1,406.63	250.00	1,656.63						23,412.24	58	
	2,796.33	2,796.33						12,177.54	59	
745.30	312.60	1,057.90	167.58	2,752.75	46.58	622.87	3,422.20	9,971.22	60	
1,820.35	2,932.98	4,753.33				2,903.95	2,903.95	10,509.87	61	
898.20	1,200.00	2,098.20				2,301.46	3,036.96	17,067.24	62	
						853.50	25.50	14,735.93	63	
	5,192.42	5,192.42					786.16	15,111.44	64	
2,233.75		2,233.75						7,465.20	65	
4,349.37	6,694.11	11,043.48			506.71	1,513.51	2,020.22	36,321.38	66	
5,516.62		5,516.62				1,937.47	1,937.47	14,621.29	67	
				352.80		221.29	574.09	6,595.65	68	
1,471.42		1,471.42				1,024.15	1,024.15	8,015.46	69	
1,185.53		1,185.53					688.06	10,526.79	70	
439.05	2,087.00	2,526.65						82,192.96	71	
4,458.23		4,458.23				3,080.86	3,080.86	93,576.20	72	
2,643.46		2,643.46	789.98	878.43	326.17	3.07	1,207.67	12,457.51	73	
636.62		636.62				337.42	357.42	2,432.81	74	
2,291.11	1,290.07	3,581.78						7,330.02	75	
868.62		868.62				907.50	907.50	7,391.35	76	
								16,437.79	77	
4,022.35		4,022.35	109.95	4,187.29			4,187.29	13,646.83	78	
835.53	1,297.00	2,132.53						14,675.36	79	
931.38		931.38			1,522.07		1,522.07	8,062.78	80	
1,781.53		1,781.53				772.10	772.10	7,337.67	81	
614.31		614.31				74.50	74.50	3,239.12	82	
540.44		540.44						12,902.75	83	
158.00	166.60	324.60		2,336.38	3,331.33		5,667.70	10,970.82	84	
196.56		196.56			1,154.80		1,154.80	2,167.97	85	
6,744.70		6,744.70				127.86	127.86	12,944.03	86	
1,831.44	214.50	2,045.94				1.59	1.59	7,325.51	87	
750.00		750.00				400.00	400.00	5,771.72	88	
	6,070.18	6,070.18		3,704.40		1,016.00	4,720.40	33,355.53	89	
10,868.16	377.51	11,245.67						21,568.15	90	
2,099.80	360.10	2,459.90	165.00					7,682.90	91	
392.00	230.00	622.00		474.50	3,428.90	57.25	3,960.65	90,885.41	92	
259.75		259.75		39.00	675.84	172.13	886.97	5,859.65	93	
								4,623.44	94	
	134.80	134.80	33.75			33.00	33.00	8,292.90	95	
753.75	308.66	1,062.41						3,631.90	96	
2,590.64		2,590.64			1,815.42		1,815.42	7,992.50	97	
1,698.72	550.34	2,249.06				99.70	99.70	6,783.74	98	
	1,017.79	1,017.79						5,798.91	99	
321.76		321.76						41,345.44	100	
				1,874.45		87.17	1,961.62	26,513.74	101	
									102	
								2,845.20	103	
180.00	927.29	1,107.29						1,765.35	104	
755.92	543.20	1,299.12		48.85	47.83		96.68	3,730.05	105	
368.30		368.30			2,150.00		2,150.00	4,564.75	106	
500.00	300.00	800.00			3,671.48	249.19	3,920.67	11,780.83	107	

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand total.....	\$ 1,004,884.78	\$ 965,773.90	\$ 2,267.52	\$ 1,972,926.20
1	Des Moines.....	241,793.19	300,001.85		541,795.04
2	Sioux City.....	30,000.00	41,447.50		71,447.50
3	Davenport.....	48,500.00	74,600.00		123,100.00
4	Cedar Rapids.....	50,100.00	46,039.29		96,139.29
5	Dubuque.....	77,552.00	47,550.73		125,100.73
6	Waterloo.....	25,000.00	40,776.80		65,776.80
7	Council Bluffs.....	39,000.00	33,168.19		72,168.19
8	Clinton.....	17,500.00	7,860.70		25,360.70
9	Burlington.....	38,950.00	29,716.04		68,666.04
10	Ottumwa.....	15,200.00	13,635.00	10.10	28,845.10
11	Mason City.....	53,160.00	31,628.88		84,788.88
12	Fort Dodge.....		13,365.00		13,365.00
13	Muscatine.....	10,500.00	7,196.25		17,696.25
14	Marshalltown.....	3,000.00	4,120.00		7,120.00
15	Keokuk.....	8,000.00	8,960.00		16,960.00
16	Boone.....		6,137.50		6,137.50
17	Fort Madison.....	34,372.01	15,967.58		50,339.49
18	Iowa City.....	25,500.00	20,017.43	624.99	46,142.42
19	Oskaloosa.....	12,000.00	8,902.22	1.55	20,903.77
20	Centerville.....	5,000.00	5,365.22		10,365.22
21	Creston.....	7,319.15	4,442.44		11,761.59
22	Oelwein.....	10,111.95	2,315.48		12,427.43
23	Charles City.....	8,000.00	15,530.00		23,530.00
24	Newton.....	2,000.00	6,522.50		8,522.50
25	Cedar Falls.....	9,929.18	4,146.83	99.00	14,175.01
26	Ames.....	2,000.00	6,354.78		8,354.78
27	Fairfield.....	5,000.00	1,194.38		6,194.38
28	Cherokee.....	1,500.00	2,369.74		3,869.74
29	Webster City.....	2,700.00	583.42		3,283.42
30	Perry.....	6,000.00	6,960.42		12,960.42
31	Red Oak.....				
32	Grinnell.....	12,576.40	4,222.54		16,798.94
33	Atlantic.....	2,000.00	4,970.38		6,970.38
34	Shenandoah.....		6,135.00	3.25	6,138.25
35	Chariton.....	2,000.00	1,323.75		3,323.75
36	Albia.....	3,022.50	1,091.25		4,113.75
37	Estherville.....	4,000.00	2,519.83		6,519.83
38	Washington.....	1,000.00	1,289.87		2,289.87
39	Le Mars.....	2,000.00	660.00		2,660.00
40	Spencer.....	11,800.00	5,579.75		17,379.75
41	Clarinda.....	9,061.65			9,061.65
42	Eagle Grove.....	1,000.00	643.11		1,643.11
43	Carroll.....				
44	Marion.....	1,000.00	2,133.45		3,133.45
45	Decorah.....	8,500.00	2,784.18	100.00	11,384.18
46	Mount Pleasant.....	1,000.00	382.50		1,382.50
47	Missouri Valley.....	27,234.70	3,557.00		30,791.70
48	Iowa Falls.....	5,000.00	1,165.20		6,165.20
49	Belle Plaine.....	1,000.00	2,040.00		3,040.00
50	Glenwood.....	12,000.00	4,534.34		16,534.34
51	Algona.....				
52	Independence.....				
53	Storm Lake.....	5,600.00	3,856.00		9,456.00
54	Valley Junction.....	2,600.00	1,510.00		4,110.00
55	Indianola.....		12.40		12.40
56	Maquoketa.....				

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

Bond Payments								No. in order of population
Municipal Industry Bonds				Special Assessment Bonds				
Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assessment bonds	
\$ 883,012.96	\$ 311,997.55	\$ 2,544.54	\$ 1,197,555.05	\$ 2,818,797.17	\$ 470,309.82	\$ 7,404.47	\$ 3,296,511.46	
452,025.00			452,025.00					1
	2,498.38		2,498.38	147,050.59	74,700.95		221,751.54	2
7,000.00	9,087.50		16,087.50	606,118.61			606,118.61	3
20,000.00	22,325.00		42,325.00					4
	11,525.00		11,525.00	35,500.00	20,290.45		55,790.45	5
	20,680.00		20,680.00	161,510.17	26,680.50		118,190.73	6
40,000.00	28,660.00		68,660.00					7
				305,556.64	25,603.73		331,250.37	8
								9
68,000.00	10,280.10	940.83	79,220.93					10
4,000.00	25,752.50		29,752.50	18,500.00	1,050.00		19,550.00	11
7,000.00	6,600.02		13,600.02	123,894.91	38,202.57	7,116.88	169,214.36	12
				103,128.90	10,460.10		113,589.00	13
7,000.00	4,267.58		11,267.58	9,341.55	3,941.07		13,282.62	14
								15
10,000.00	9,825.00		19,825.00	139,345.55	13,371.89		152,717.44	16
								17
96,098.55	15,035.91		111,134.46					18
	20,750.00		20,750.00	11,424.57	4,176.06		15,600.63	19
1,000.00	440.00		1,440.00	21,781.13			21,781.13	20
				42,187.98	9,966.00		52,153.98	21
1,000.00	537.50		1,537.50					22
				25,500.00	7,057.50		32,557.50	23
14,000.00	3,962.50		17,962.50	53,600.00	18,609.26		72,209.26	24
6,000.00	2,075.00		8,075.00	33,000.00	405.84		33,405.84	25
7,000.00	1,925.00		8,925.00					26
								27
3,000.00	666.09		3,666.09	53,150.00	16,989.67		70,139.67	28
6,000.00	6,744.85		12,744.85	855.25	135.84		991.09	29
7,000.00	2,460.00		9,460.00	21,670.56	11,202.26		32,872.82	30
	1,492.50	202.44	1,694.94					31
1,000.00	3,416.91		4,416.91	3,106.72	770.40		3,877.12	32
	450.67		450.67	9,485.55	2,881.44		12,366.99	33
								34
3,000.00	1,662.50		4,662.50	2,500.00	2,014.50		4,514.50	35
9,000.00	2,501.30		11,501.30	1,960.00	1,664.70		3,624.70	36
	4,740.00		4,740.00	67,368.00	23,334.30		90,702.30	37
3,000.00	1,855.00		4,855.00					38
				10,354.95	280.94		10,635.89	39
20,500.00	5,017.50		25,517.50	53,072.72			53,072.72	40
3,095.81			3,095.81	5,172.49			5,172.49	41
				656.13	28.26		684.39	42
								43
					1,635.53		1,635.53	44
2,500.00	188.37		2,688.37	10,052.51	6,506.21		16,558.72	45
				4,500.00	2,285.20	170.00	6,955.20	46
2,293.60	499.30		2,792.90	1,485.25	790.18		2,275.43	47
2,500.00	223.37		2,723.37					48
	3,412.50		3,412.50					49
2,000.00	76.83		2,076.83					50
	1,552.51		1,552.51					51
								52
	2,751.80		2,751.80					53
3,500.00	1,725.00		5,225.00	25,400.00	7,991.07		33,391.07	54
13,000.00	4,090.22		17,090.22	4,611.40	2,914.19		7,525.59	55
2,000.00	7,638.75		9,638.75					56

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Bond Payments			
		General City Bonds			Total general bonds
		Bonds paid	Interest paid	Miscellaneous	
57	Denison				
58	Knoxville	1,000.00	6,929.95		7,929.95
59	Sheldon	2,000.00	1,676.42	8.93	3,685.35
60	Jefferson		3,230.77		3,230.77
61	Vinton	7,050.00	7,136.35		14,186.35
62	Waverly		1,430.00		1,430.00
63	Pella				
64	Cresco	11,697.84	4,662.52		16,360.36
65	Eldora	3,500.00	1,345.00		4,845.00
66	Manchester		635.00	1,419.70	2,054.70
67	Hampton	2,000.00	189.44		2,189.44
68	Winterset	10,500.00	5,110.69		15,610.69
69	Anamosa				
70	Osage	1,000.00			1,000.00
71	Harlan	2,500.00	2,140.00		4,640.00
72	Clarion	2,000.00	4,280.00		6,280.00
73	Clear Lake	11,500.00	1,009.60		12,509.60
74	Mystic	1,000.00	6,025.31		7,025.31
75	Emmetsburg		450.00		450.00
76	Osceola	1,000.00	3,750.93		4,750.93
77	Nevada				
78	Sac City	3,250.00	861.00		4,111.00
79	Tama				
80	New Hampton	3,100.00	1,936.11		5,036.11
81	Colfax	1,000.00	950.00		1,950.00
82	Hawarden	500.00	165.25		665.25
83	Waukon	500.00	825.00		1,325.00
84	Monticello	1,500.00	5,272.25		6,772.25
85	Onawa				
86	Humboldt	3,000.00	3,598.03		6,598.03
87	Sigourney	1,000.00	900.00		1,900.00
88	Leon		4,335.80		4,335.80
89	Bettendorf	1,000.00	1,822.00		2,822.00
90	Rock Rapids	1,000.00	550.00		1,550.00
91	Forest City	4,000.00	4,794.01		8,794.01
92	Tipton	1,906.21	1,382.25		3,288.46
93	Villisca	1,000.00	27.50		1,027.50
94	Lake City	2,500.00	640.69		3,140.69
95	Audubon	3,500.00	3,770.00		7,270.00
96	Eldon	2,000.00	2,811.27		4,811.27
97	Bedford				
98	Bloomfield	2,000.00	1,450.00		3,450.00
99	Marengo	1,000.00	2,196.25		3,196.25
100	Rockwell City	3,500.00	6,916.77		10,416.77
101	Ida Grove	500.00	1,650.00		2,150.00
102	Hamburg	5,500.00	2,890.35		8,390.35
103	Corning				
104	Seymour	500.00	1,215.00		1,715.00
105	Stuart	500.00	3,456.67		3,956.67
106	What Cheer	300.00	1,081.50		1,381.50
107	Toledo	1,500.00	2,042.50		3,542.50
			945.00		945.00

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

Bond Payments								No. in order of population
Municipal Industry Bonds				Special Assessment Bonds				
Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assessment bonds	
	4,000.00		4,000.00	1,536.99			1,536.99	57
2,500.00	3,966.25		6,466.25	884.77			884.77	58
	4,216.37		4,216.37	20,450.83	9,865.10		30,315.93	59
								60
1,000.00	3,365.00		4,365.00					61
	4,289.38		4,289.38	9,000.00	2,755.62		11,755.62	62
3,000.00	2,587.50		5,587.50	80,887.51	18,682.65		99,570.16	63
2,500.00	109.51		2,609.51					64
	350.00	1,362.54	1,712.54		6,488.95		6,488.95	65
13,000.00	120.00		13,120.00	6,216.27	837.53		7,053.80	66
2,000.00	948.12		2,948.12					67
				10,808.16			10,808.16	68
				2,000.00			2,000.00	69
				20,500.00	14,420.00		34,920.00	70
				15,515.16	789.50		16,304.66	71
				3,000.00	261.29		3,261.29	72
	575.15		575.15	57,706.62			57,706.62	73
				500.00	933.50		833.50	74
	225.00		225.00	49,800.00	17,737.94		67,537.94	75
1,500.00	2,632.50	8.28	4,140.78					76
	1,961.25		1,961.25					77
3,000.00	4,695.07		7,695.07	51,000.00	12,919.06		63,919.06	78
				10,500.00	5,202.50		15,702.50	79
2,000.00	495.60		2,495.60					80
				14,127.86	237.43		14,365.29	81
1,000.00	55.50		1,055.50	44,329.48	12,403.05		56,732.53	82
2,000.00	950.00		2,950.00	1,163.85	373.83		1,537.68	83
2,000.00	495.25		2,495.25	18,005.40		117.50	18,212.90	84
2,500.00	2,491.25		4,991.25	7,200.00	2,509.79		9,709.79	85
				11,500.00	3,530.41		15,030.41	86
1,000.00	563.00		1,563.00					87
								88
								89
2,000.00	1,021.82		3,021.82	46,000.00	4,569.63		50,569.63	90
				8,000.30	1,928.58		10,018.94	91
1,500.00	600.00		2,100.00					92
3,000.00	1,598.24		4,598.24	8,000.00	2,508.21		10,508.21	93
1,000.00	2,915.00		3,915.00	6,500.00	555.00		7,055.00	94
	1,899.29		1,899.29					95
1,500.00	1,106.78	30.45	2,637.23		157.54		157.54	96
	2,989.46		2,989.46	2,000.00	50.00		2,050.00	97
4,000.00	2,806.74		6,806.74					98
				25,300.00	11,814.16		37,114.16	99
1,000.00	900.00		1,900.00		325.32		325.32	100
				74,500.00	982.20		75,482.20	101
								102
2,000.00	1,400.56		3,400.56					103
500.00			500.00					104
2,000.00	3,275.00		5,275.00	8,751.78	1,811.45		10,563.23	105
								106
2,000.00	3,000.00		5,000.00					107

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Bond Payments, Etc.				Transfers	Refunds
		Loans	Trust Accounts	Misc.	Total		
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
	Grand total	\$245,881.22	\$594,491.14	\$366,613.16	\$7,673,978.23	\$553,166.71	\$87,319.06
1	Des Moines		47,287.63	169,451.79	910,557.61	19,500.00	7,861.77
2	Sioux City	25,000.00			202,050.59		5,490.37
3	Davenport		303,323.47		1,054,942.08	212.82	27,481.50
4	Cedar Rapids	13,182.00	6,383.05	97,168.32	186,833.37	153,931.65	495.42
5	Dubuque		16,626.58		129,676.58	33,782.80	3,181.28
6	Waterloo		6,919.15		281,575.68	45,439.92	153.29
7	Council Bluffs	158,085.00	87,884.59		209,027.78		
8	Clinton	75.13	4,620.00	44,510.83	405,817.03	19,033.39	2,223.95
9	Burlington	1,500.00			70,166.04		145.77
10	Ottumwa		81,444.71		189,510.74	24,855.01	4,190.28
11	Mason City		24,355.38		158,446.76	14,561.39	331.91
12	Fort Dodge		397.50	41,602.38	238,179.26		215.00
13	Muscatine				131,294.25	30,274.15	
14	Marshalltown				31,670.20		
15	Keokuk	2,078.35	1,996.88	7,413.15	28,448.38		86.33
16	Boone		3,027.00		181,706.94	977.60	103.00
17	Fort Madison				50,339.49		5.00
18	Iowa City				157,276.88	602.10	
19	Oskaloosa			550.71	57,805.11		861.20
20	Centerville				33,586.35		4,533.36
21	Creston				63,915.57		
22	Oelwein				13,964.93	150.00	76.00
23	Charles City				56,087.50	2,604.83	
24	Newton			1,220.00	100,004.26	1,176.47	862.37
25	Cedar Falls	933.80	4,758.78		31,648.43	4,815.21	
26	Ames	4,671.52	2,380.00		24,331.30		90.79
27	Fairfield				6,194.38	1,656.72	17.00
28	Cherokee			10.68	77,686.18	959.02	457.56
29	Webster City			9.18	17,028.54	172.67	626.05
30	Perry			12.50	55,305.74	11,010.82	185.67
31	Red Oak				1,694.94	12,640.40	
32	Grinnell				25,092.97	4,351.55	
33	Atlantic				19,788.04	779.65	
34	Shenandoah			2,000.00	8,138.25	392.70	19.98
35	Chariton				12,500.75	925.36	
36	Albia	1,922.34		300.00	21,462.09	1,975.49	
37	Estherville				101,692.13	52,950.76	
38	Washington			1,126.05	7,144.87		
39	Le Mars	466.84		100.00	13,862.73		9.00
40	Spencer				95,969.97		
41	Clarinda				17,329.95		15.66
42	Eagle Grove	53.19			2,380.69		
43	Carroll						
44	Marion				4,768.98		75.00
45	Decorah				30,631.27	3,351.53	115.00
46	Mount Pleasant	874.39		331.50	9,543.59	7,656.11	
47	Missouri Valley			141.45	36,001.48	9,502.63	19.58
48	Iowa Falls				8,888.57	1,827.81	
49	Belle Plaine				6,452.50		
50	Glenwood				18,611.17	2,964.71	
51	Algona				1,552.51		
52	Independence	6,090.15			6,090.15	6,472.82	125.00
53	Storm Lake	1,100.00			13,307.80		
54	Valley Junction				42,726.07	6,334.50	166.91
55	Indianola	297.78			24,925.99		
56	Maquoketa				9,638.75		

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

Miscellaneous Payments								
Interest	Damage Claims							
Total interest on warrants	Total damage claims	Total miscellaneous	Total all bond and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1923	Balance on hand March 31, 1924	Grand total for year	No. in order of population
\$25,578.04	\$34,676.67	\$700,740.98	\$8,374,718.71	\$27,478,517.97	\$ 862,199.00	\$ 6,563,820.51	\$34,904,537.48	
		27,361.77	937,919.88	3,403,151.33	175,005.26	902,000.81	4,540,346.40	1
		5,490.37	207,540.96	2,180,269.95		571,600.94	2,751,930.80	2
		27,694.32	1,082,636.40	2,205,784.50	446.80	790,607.46	2,090,898.76	3
		154,427.07	341,260.44	1,093,892.23	13,886.32	188,911.30	1,296,689.85	4
		36,964.08	166,640.66	1,897,974.08	11,956.10	61,972.85	1,971,903.03	5
		45,593.21	327,168.89	1,553,334.05	101,049.77	142,918.45	1,797,302.27	6
			209,027.78	1,624,590.62	156,115.45	293,960.27	2,074,675.34	7
			428,886.74	695,900.09	56,139.24	185,920.90	937,969.23	8
1,812.37		23,069.71	70,358.36	941,388.70		92,845.10	1,034,233.80	9
	46.55	192.32	223,112.88	578,332.17	3,722.22	41,414.84	623,469.23	10
1,284.15	3,268.70	33,602.14	180,751.33	475,821.50	47,804.93	100,007.54	683,723.97	11
2,146.94	5,264.33	22,304.57	244,639.44	558,932.46	53,836.61	95,679.84	708,448.91	12
2,058.33	4,186.85	6,460.18	161,568.40	412,305.53	21,815.37	196,216.84	636,337.74	13
		30,274.15	33,549.33	174,469.50	6,591.09	41,781.53	222,782.72	14
	1,879.13	1,879.13	29,369.71	210,571.56		70,150.20	280,721.76	15
	835.00	921.33	183,153.11	340,513.97	5,078.33	47,138.44	392,730.74	16
313.87	51.70	1,446.17	50,366.42	155,054.22	1,230.07	15,626.60	172,816.80	17
21.93		26.63	159,209.75	320,634.16	23,615.86	50,717.08	394,967.10	18
151.65	1,179.12	1,932.87	61,277.23	278,761.27	20,843.59	86,950.48	386,555.34	19
188.54	2,422.38	3,472.12	38,119.71	78,755.17	813.60	17,909.32	97,478.09	20
		4,533.36	63,915.57	127,502.33	246.44	24,420.25	152,169.02	21
			15,032.04	89,811.22	12,337.09	35,162.73	137,311.04	22
801.46	39.65	1,067.11	58,789.98	122,305.34	2,771.99	68,205.18	193,372.51	23
	98.15	2,702.98	102,148.98	249,527.83	35,927.25	63,161.64	348,616.72	24
20.05	85.83	2,144.72	36,559.88	253,611.56	885.94	43,406.52	297,904.02	25
96.24		4,911.45	26,015.11	314,988.99	102.95	75,791.99	390,883.93	26
	1,593.02	1,683.81	7,416.36	110,222.17	480.30	60,689.63	171,392.10	27
	135.40	1,809.18	77,934.58	122,498.73	39.03	58,241.57	180,779.33	28
319.67	412.15	2,148.40	18,084.01	297,584.00	3,442.37	55,899.76	266,926.13	29
256.75		1,055.47	66,537.18	136,921.00	9,300.22	29,210.52	175,431.74	30
20.00	14.95	11,231.44	14,355.34	96,437.22	1,785.65	34,551.80	132,774.67	31
		12,640.40	29,658.72	120,407.36	3,523.93	55,868.53	179,799.82	32
210.00	4.20	4,565.75	20,842.94	200,591.09	56.73	21,026.18	221,674.00	33
96.25	179.00	1,054.90	8,611.94	73,328.43	2,615.79	23,090.20	99,034.42	34
61.01		473.69	13,601.14	67,505.26	2,011.77	9,754.54	79,271.57	35
175.03		1,100.39	23,438.58	93,627.84	2,126.15	49,561.23	145,315.22	36
		1,975.49	155,240.23	236,929.70	2,340.66	157,706.22	396,976.58	37
327.34		53,278.10	7,164.87	111,393.64	5.50	37,452.19	148,551.33	38
	20.00	20.00	14,350.92	81,916.01	8,758.81	9,399.63	100,074.45	39
479.19		488.19	95,969.97	231,674.36	808.84	54,029.85	286,573.05	40
	138.69	154.35	17,484.30	64,357.82		42,344.71	106,702.53	41
		53.00	2,433.69	81,116.63	9.47	25,147.77	106,273.87	42
								43
393.61	635.15	1,103.76	5,872.74	41,538.07	3,750.00	10,683.36	55,971.43	44
		3,466.53	34,098.80	105,285.53	29.68	15,766.75	121,081.96	45
		7,656.11	17,199.70	128,219.10	9.25	38,694.64	166,922.99	46
		9,522.21	45,523.69	87,022.60	3,629.49	17,565.07	108,217.16	47
	1,205.28	3,033.00	11,921.66	53,186.98		33,952.77	87,139.75	48
			6,452.50	67,286.31	726.54	29,062.26	97,075.11	49
228.18		3,186.80	21,798.06	42,924.76	4,160.98	3,762.30	50,848.04	50
			1,552.51	124,911.54	21.53	59,008.89	184,031.96	51
		6,597.82	12,687.97	104,576.28	1,589.97	42,546.05	148,712.30	52
			13,307.80	90,189.04	350.16	37,870.08	128,400.28	53
6,278.24	2,431.63	15,211.28	57,937.35	88,597.49	.90	13,583.49	102,181.88	54
56.23		56.23	24,982.22	106,422.01	5,106.85	35,829.64	147,358.50	55
			9,038.75	128,990.82	708.09	13,965.90	143,673.81	56

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	City	Bond Payments, Etc.				Transfers	Refunds
		Loans	Trust Accounts	Misc.	Total		
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
57	Denison				13,466.94		
58	Knoxville	287.78			11,324.15	1.60	547.50
59	Sheldon				37,761.07		
60	Jefferson				14,186.35	368.22	1,322.70
61	Vinton				5,795.00	3,700.00	
62	Waverly				16,045.00		56.54
63	Pella				121,518.02	1,000.00	175.86
64	Cresco				7,454.51	2,178.51	
65	Eldora				10,256.19		
66	Manchester				22,363.24		4,642.19
67	Hampton	3,000.00			21,558.81		81.56
68	Winterset				10,898.16	2,500.00	
69	Anamosa				3,000.00		
70	Osage				39,560.00		
71	Harlan				22,584.66		75.50
72	Clarion				15,800.41	25,987.40	
73	Clear Lake	1,007.75		89.52	66,314.83	22.50	21.00
74	Mystic				1,283.50		10.00
75	Emmetsburg				72,513.87	4,816.49	
76	Osceola	4,210.63			8,351.41	108.89	
77	Nevada	31.84			6,107.09		6.30
78	Sac City				71,614.13		
79	Tama				20,738.61	26.12	
80	New Hampton				4,445.60		
81	Colfax				15,030.54	1,703.73	
82	Hawarden				59,203.93	177.57	
83	Waukon				11,259.93	128.53	
84	Monticello	8,553.23			29,261.47	1,853.73	
85	Onawa				21,388.98	6,349.35	9.46
86	Humboldt		3,086.42		20,016.83	313.11	135.00
87	Sigourney				5,898.80		
88	Leon	3,397.42			6,129.42	4,150.00	290.00
89	Bettendorf				1,550.00		19,541.41
90	Rock Rapids				62,385.46	2,536.29	
91	Forest City	81.02			13,388.42	3,985.28	
92	Tipton				3,127.50		
93	Villisca	1,000.50			19,747.64	5,665.60	
94	Lake City			500.00	22,924.13		
95	Audubon				6,785.66	2,961.75	119.07
96	Eldon			75.10	2,794.77		
97	Bedford				8,489.46	827.11	6.28
98	Bloomfield				10,002.99		
99	Marengo				47,530.93	37.50	
100	Rockwell City				4,375.32		
101	Ida Grove	2,026.65			85,890.20	2,894.07	49.13
102	Hamburg						
103	Corning				5,115.56		8.50
104	Seymour				4,456.67		
105	Stuart	6,639.53			23,859.26		
106	What Cheer				3,542.50		
107	Toledo	401.88			6,346.88	1,026.77	

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

Miscellaneous Payments								
Interest	Damage Claims							
Total interest on warrants	Total damage claims	Total miscellaneous	Total all bond and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1923	Balance on hand March 31, 1924	Grand total for year	No. in order of population
		549.10	14,016.04	106,882.07	26,600.95	107,468.96	240,060.08	57
373.47		373.47	11,697.62	65,568.28	9,060.90	21,831.47	90,460.65	58
101.00		189.54	37,950.61	76,313.49	4,303.54	41,230.63	121,847.66	59
4.57	3,086.54	4,782.03	18,968.33	45,161.01	1,589.14	8,587.17	55,337.32	60
		3,700.00	9,495.00	98,880.62		30,888.21	129,768.83	61
		56.54	16,101.54	100,802.95		54,304.43	161,007.38	62
		1,175.86	122,693.88	239,319.62	7.25	19,000.75	258,327.62	63
720.36	134.19	3,033.06	10,487.57	51,769.39	12,251.07	20,318.54	84,339.00	64
			10,256.19	58,285.52		18,661.29	76,946.81	65
		4,642.19	27,005.43	98,637.63		10,641.50	109,279.22	66
		81.56	21,640.37	70,744.01	621.55	27,432.36	98,707.92	67
		2,500.00	13,338.16	63,600.43	3,099.30	35,290.03	101,989.76	68
1,415.04	47.50	1,462.54	4,462.54	27,703.09	1,377.50	14,932.54	44,013.73	69
25.58		25.58	39,585.58	71,947.40	3,610.26	25,645.01	101,202.67	70
33.89		109.39	22,694.05	177,636.23		32,609.64	210,305.87	71
		25,987.40	41,787.81	154,226.29		17,032.71	171,259.00	72
		43.50	66,358.33	111,011.82	5,190.29	24,405.46	140,607.57	73
442.72	122.60	575.32	1,858.82	6,963.06	4,381.70	2,559.39	13,904.15	74
772.85		5,589.34	78,103.21	105,837.08	9,370.65	16,994.99	132,202.72	75
		108.89	8,460.30	29,819.16	48.60	22,396.84	52,264.60	76
117.78		124.08	6,231.17	41,357.63	2,309.84	12,006.24	55,853.71	77
	267.98	267.98	71,882.11	99,512.87	2.00	32,097.26	132,212.13	78
193.30	1,355.21	1,574.63	22,313.24	51,179.51	2,305.30	27,124.38	80,609.19	79
			4,445.60	86,817.25		30,180.28	116,997.53	80
159.35		1,863.08	16,893.62	48,879.25	2,556.15	1,246.27	52,681.67	81
		177.57	59,381.50	126,411.67		28,441.23	154,852.90	82
369.65	13.50	511.68	11,771.61	81,990.01	16,748.01	9,522.29	108,260.31	83
		1,853.73	31,115.20	67,765.86		5,146.13	72,911.09	84
139.54		6,498.35	27,887.33	83,098.47	4,466.64	10,711.50	98,276.61	85
		448.11	20,464.94	56,282.13		13,642.22	69,924.35	86
210.00		210.00	6,108.80	49,514.97	4,706.48	4,318.64	58,540.09	87
	100.00	4,540.00	10,669.42	41,105.79	1,628.17	29,939.37	72,073.33	88
		19,541.41	21,091.41	61,212.67		2,190.28	66,411.95	89
148.32		2,684.61	65,070.07	169,688.01	2,744.19	85,529.39	257,961.59	90
	1,025.00	5,010.28	18,398.70	44,472.74	4,087.15	27,592.92	76,152.81	91
			3,127.50	144,321.67	421.90	18,771.72	163,515.29	92
44.00	25.00	5,734.60	25,482.24	42,271.72	2,000.00	3,249.56	47,521.28	93
434.16		434.16	23,358.29	44,121.39	18,473.56	13,900.72	76,495.67	94
101.39		3,182.21	9,967.87	40,604.42	1,552.40	50,896.42	93,053.24	95
			2,794.77	28,870.38		9,118.54	37,988.92	96
262.40		1,095.79	9,585.25	50,793.32	5,303.50	23,631.09	79,727.91	97
			10,002.99	78,078.93	4,261.15	25,283.48	107,623.56	98
728.76	2,364.79	3,131.05	50,661.98	64,279.28	8,457.51	17,124.30	89,861.09	99
84.23		84.23	4,459.55	68,514.16	276.60	11,546.43	80,337.19	100
		2,943.20	88,842.40	139,336.02		9,582.52	148,918.54	101
								102
425.95		434.45	5,550.01	21,452.97	7,586.98	22,835.94	51,895.89	103
415.00			4,871.67	31,892.38	5,899.01	21,075.43	58,846.82	104
	7.50	7.50	23,866.76	59,500.77	3,050.00	15,058.56	77,609.33	105
			3,542.50	18,003.73		7,271.34	25,275.07	106
5.20		1,031.97	7,378.85	34,168.36		742.42	34,910.78	107

REPORT ON MUNICIPAL FINANCES

TABLE NO. 3—CITIES—BONDED AND OTHER

No. in order of population	City	Total indebtedness at close of year—April 1, 1924
	Grand total.....	\$ 40,576,314.79
1	Des Moines.....	10,663,611.57
2	Sioux City.....	2,533,521.71
3	Davenport.....	1,820,500.00
4	Cedar Rapids.....	1,433,986.32
5	Dubuque.....	2,017,310.35
6	Waterloo.....	1,423,334.93
7	Council Bluffs.....	1,312,391.54
8	Clinton.....	815,185.08
9	Burlington.....	631,750.00
10	Ottumwa.....	500,553.98
11	Mason City.....	1,085,007.72
12	Fort Dodge.....	955,066.44
13	Muscatine.....	646,160.90
14	Marshalltown.....	338,113.29
15	Keokuk.....	189,004.92
16	Boone.....	703,444.18
17	Fort Madison.....	298,725.09
18	Iowa City.....	745,020.55
19	Oskaloosa.....	628,135.58
20	Centerville.....	131,349.13
21	Creston.....	308,136.37
22	Oelwein.....	54,489.14
23	Charles City.....	389,142.01
24	Newton.....	528,555.25
25	Cedar Falls.....	130,564.71
26	Ames.....	172,731.83
27	Fairfield.....	65,876.48
28	Cherokee.....	266,185.50
29	Webster City.....	148,866.57
30	Perry.....	283,022.60
31	Red Oak.....	47,232.02
32	Grinnell.....	154,164.12
33	Atlantic.....	130,922.49
34	Shenandoah.....	112,815.17
35	Chariton.....	120,313.24
36	Albia.....	194,968.04
37	Estherville.....	453,808.91
38	Washington.....	271,543.60
39	Le Mars.....	213,263.53
40	Spencer.....	181,800.00
41	Clarinda.....	126,700.00
42	Eagle Grove.....	12,221.49
43	Carroll.....	
44	Marion.....	65,368.63
45	Decorah.....	150,878.00
46	Mount Pleasant.....	49,515.75
47	Missouri Valley.....	150,457.59
48	Iowa Falls.....	20,636.93
49	Belle Plaine.....	137,624.06
50	Glenwood.....	64,979.93
51	Algona.....	43,009.83
52	Independence.....	1,406.08
53	Storm Lake.....	120,000.00
54	Valley Junction.....	176,188.14
55	Indianola.....	109,480.44
56	Maquoketa.....	125,256.24

*Paid by special assessments.

DEBT OBLIGATIONS APRIL 1, 1924.

Character and Amount of Debt Obligations at Close of Year, April 1, 1924						No. in order of population
General bonds	Municipal industry bonds	Outstanding warrants	*Special fund bonds	Temporary loans	Miscellaneous debt obligations	
\$ 18,084,335.90	\$ 8,257,193.63	\$ 886,181.41	\$ 12,283,043.25	\$ 45,078.31	\$ 1,020,482.24	
6,236,719.80	1,875,000.00	96,613.67	2,455,278.10			1
850,000.00	125,941.97	152,252.07	1,195,327.67		180,000.00	2
1,261,500.00			559,000.00			3
931,100.00	456,000.00	13,886.32			33,000.00	4
1,031,450.00	250,000.00	24,160.35	710,700.00			5
670,326.13	457,000.00	127,008.80	169,000.00			6
264,000.00	549,000.00	41,102.20	455,000.00	2,500.00	789.34	7
134,000.00		56,139.24	528,816.68		96,229.16	8
536,700.00			94,050.00	1,000.00		9
339,646.31	159,000.00	1,907.67				10
397,771.46	440,000.00	41,736.26	3,500.00		202,000.00	11
298,000.00	138,000.00	41,695.73	239,370.71		238,000.00	12
145,500.00	350,000.00		150,660.99			13
74,000.00	24,500.00		215,302.53	2,671.40	81,639.36	14
183,000.00		224.15		5,780.77		15
114,000.00	205,500.00	11,544.18	372,400.00			16
256,000.00		3,312.52	39,413.47			17
411,159.21			333,861.34			18
162,458.00	300,000.00	21,751.44	143,926.14			19
90,500.00		361.17	40,484.96			20
100,548.07		127.57	207,460.73			21
26,269.68	11,174.66	17,044.80				22
286,000.00	14,000.00	144.67	88,997.34			23
116,500.00	72,000.00	26,355.25	313,500.00			24
63,194.21	45,000.00	2,470.50	9,900.00			25
119,000.00	35,000.00	329.83		18,402.00		26
23,000.00		1,936.60	40,939.88			27
30,997.13	8,500.00	8.40	226,679.97			28
5,500.00	141,000.00	2,021.82	344.75			29
122,887.65	49,500.00	9,370.22	101,264.73			30
25,000.00	10,000.00	12,232.02				31
60,600.00	74,000.00	3,504.12	7,000.00			32
77,500.00		641.45	52,781.04			33
111,500.00		1,815.17				34
23,000.00	89,500.00	7,813.24				35
39,000.00	106,000.00	2,043.32	19,924.72		28,000.00	36
59,500.00	84,000.00	1,795.00	308,603.91			37
21,000.00	185,500.00	43.60	59,000.00		6,900.00	38
40,500.56		10,280.52	162,392.45			39
89,800.00	49,000.00				43,000.00	40
24,700.00	102,000.00					41
11,500.00		721.49				42
						43
25,500.00		23.50	39,845.13			44
84,000.00	20,000.00		46,878.00			45
8,000.00		15.75	41,500.00			46
8,500.00	18,100.00	2,657.59	121,200.00			47
19,304.00		110.03	1,222.90			48
37,800.00	84,000.00		15,824.06			49
46,900.00	14,500.00	3,579.93				50
10,000.00	33,000.00	9.83				51
		1,406.08				52
58,300.00	55,000.00			6,700.00		53
22,000.00	30,000.00	3,342.14	116,846.00		4,000.00	54
	59,000.00	6,021.91	44,458.53			55
124,000.00		1,256.24				56

REPORT ON MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—CITIES—BONDED

No. in order of population	City	Total indebtedness at close of year— April 1, 1924
57	Denison	
58	Knoxville	214,250.00
59	Sheldon	128,150.92
60	Jefferson	231,226.12
61	Vinton	124,531.39
62	Waverly	86,600.00
63	Pella	113,500.00
64	Cresco	383,377.00
65	Eldora	53,176.36
66	Manchester	95,190.00
67	Hampton	79,223.86
68	Winterset	107,248.65
69	Anamosa	208,550.71
70	Osage	19,727.93
71	Harlan	290,860.14
72	Clarion	264,322.50
73	Clear Lake	35,501.05
74	Mystic	144,092.35
75	Emmetsburg	16,240.65
76	Osceola	271,521.14
77	Nevada	58,999.19
78	Sac City	59,229.65
79	Tama	214,625.07
80	New Hampton	127,048.87
81	Colfax	28,000.00
82	Hawarden	144,022.21
83	Waukon	176,354.92
84	Monticello	133,427.41
85	Onawa	34,900.90
86	Humboldt	199,594.44
87	Sigourney	15,000.00
88	Leon	106,632.74
89	Bettendorf	
90	Rock Rapids	29,000.00
91	Forest City	205,616.17
92	Tipton	51,589.22
93	Villisca	140,968.17
94	Lake City	71,193.53
95	Audubon	185,813.13
96	Eldon	135,366.00
97	Bedford	20,143.83
98	Bloomfield	116,877.63
99	Marengo	87,908.45
100	Rockwell City	285,902.21
101	Ida Grove	50,209.27
102	Hamburg	172,480.58
103	Corning	
104	Seymour	51,005.23
105	Stuart	72,058.50
106	What Cheer	133,550.00
107	Toledo	57,378.01
		70,000.00

AND OTHER DEBT OBLIGATIONS APRIL 1, 1924.

Character and Amount of Debt Obligations at Close of Year, April 1, 1924						No. in order of population
General bonds	Municipal industry bonds	Outstanding warrants	*Special fund bonds	Temporary loans	Miscellaneous debt obligations	
134,250.00	80,000.00					57
30,690.34	80,500.00	14,960.58	2,000.00			58
18,247.36	74,500.00	10,978.76	127,500.00			59
28,500.00	1,200.00	405.99	19,625.40		64,000.00	60
21,600.00	61,000.00				4,000.00	61
	82,000.00		31,500.00			62
45,000.00	110,877.00		227,500.00			63
24,000.00		10,599.62	18,576.74			64
33,190.00	25,000.00		37,000.00			65
14,774.97	3,000.00		59,448.89		2,000.00	66
79,500.00	19,000.00		8,748.65			67
	205,550.00	3,050.71				68
1,727.93	10,000.00				8,000.00	69
37,000.00		1,860.14	252,000.00			70
49,000.00	31,000.00		184,322.50			71
4,800.00	12,500.00	5,192.11	13,008.94			72
87,250.00	9,500.00		47,342.35			73
7,500.00		3,740.65	5,000.00			74
49,500.00	10,000.00	12,005.28	200,015.86			75
52,000.00	22,500.00	25.00		4,474.19		76
11,190.00	28,000.00	1,939.65			18,100.00	77
78,500.00			136,125.07			78
16,300.00		3,649.95	95,874.54		11,224.38	79
18,000.00	10,000.00					80
5,000.00		4,030.91	134,991.30			81
14,500.00			161,854.92			82
68,200.00	51,200.00	2,325.92	11,701.49			83
10,000.00	18,000.00	3,350.90		3,550.00		84
87,394.30	44,000.00	600.50	67,599.64			85
7,000.00	8,000.00					86
55,000.00	45,500.00	6,132.74				87
						88
29,000.00						89
84,000.00	20,000.00	911.17	100,705.00			90
26,000.00	14,500.00	3,215.30	7,873.92			91
	10,500.00		130,468.17			92
11,500.00	17,500.00	1,535.50	40,158.03		500.00	93
71,700.00	52,000.00	13,789.43	48,323.70			94
98,816.00	26,550.00					95
	17,500.00	18.15	2,625.68			96
28,000.00	55,000.00	5,377.63	28,500.00			97
20,000.00	63,000.00	4,908.45				98
106,402.21			179,500.00			99
29,500.00	17,000.00	3,709.27				100
66,080.58		400.00	106,000.00			101
						102
22,500.00	26,000.00	2,505.23				103
16,000.00	47,300.00	8,758.50				104
37,000.00	52,000.00	2,100.00	42,450.00			105
34,000.00		1,778.01	21,600.00			106
15,000.00	55,000.00					107

REPORT ON MUNICIPAL FINANCES

TABLE NO. 4—CITIES—VALUATION OF PROPERTY—

No. in order of population	City	Valuation of Property				
		Real Property		Personal Property		Monies and Credits
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Assessed and taxable valuation
	Grand total.....	\$185,358,235	\$679,797,124	\$ 44,262,421	\$163,535,390	\$273,038,435
1	Des Moines.....	35,358,435	141,433,740	6,803,365	27,213,460	45,028,527
2	Sioux City.....	18,782,334	75,129,336	4,500,397	18,002,788	14,004,116
3	*Davenport.....	28,458,405	56,916,810	6,038,290	12,076,580	15,549,950
4	Cedar Rapids.....	11,690,484	46,761,939	1,899,474	7,597,896	7,393,637
5	Dubuque.....	6,864,605	27,453,420	2,758,145	11,032,580	5,372,370
6	Waterloo.....	5,625,622	22,502,488	1,178,621	4,714,484	6,170,418
7	Council Bluffs.....	4,282,813	17,131,252	1,186,505	4,746,020	4,623,750
8	Clinton.....	3,363,276	13,453,104	874,250	3,497,000	1,352,888
9	Burlington.....	4,082,059	16,328,236	1,428,893	5,715,572	4,644,457
10	Ottumwa.....	3,474,522	13,898,088	1,174,476	4,697,904	2,718,300
11	Mason City.....	3,723,805	14,895,220	704,484	2,817,936	3,529,515
12	Fort Dodge.....	3,837,422	15,349,688	873,969	3,495,876	2,892,320
13	*Muscatine.....	2,039,436	4,078,972	718,857	1,437,714	2,548,372
14	Marshalltown.....	2,375,330	9,501,320	320,290	1,281,160	4,785,495
15	Keokuk.....	2,754,670	10,298,680	1,068,235	4,272,940	789,350
16	Boone.....	1,402,457	5,609,828	238,533	954,132	2,429,116
17	Fort Madison.....	1,427,840	5,711,480	279,040	916,160	599,620
18	Iowa City.....	2,198,909	8,785,636	343,375	1,373,500	3,744,113
19	Oskaloosa.....	1,501,088	6,004,352	478,175	1,912,170	3,756,367
20	Centerville.....	949,498	3,797,992			1,074,400
21	Creston.....	972,425	3,889,700	251,431	1,005,724	1,922,298
22	Oelwein.....	712,730	2,850,920	138,915	555,660	1,195,920
23	Charles City.....	1,119,050	4,476,200	361,319	1,445,276	2,012,303
24	Newton.....	1,025,915	4,103,660	226,290	905,160	2,876,170
25	Cedar Falls.....	995,820	3,983,280	171,861	687,444	2,782,165
26	Ames.....	1,163,275	4,653,100	164,300	657,200	1,488,900
27	Fairfield.....	878,332	3,513,328	262,406	1,049,624	3,105,850
28	Cherokee.....	721,152	2,884,608	148,414	593,656	1,517,100
29	Webster City.....	814,413	3,257,652	183,879	735,516	2,347,200
30	Perry.....	841,466	3,365,864	109,218	436,872	1,710,278
31	Red Oak.....	713,570	2,854,280	178,853	715,412	3,495,207
32	Grinnell.....	975,319	3,901,276	138,224	552,896	3,159,458
33	Atlantic.....	746,085	2,984,340	132,460	529,840	3,193,334
34	Shenandoah.....	933,280	3,733,120			1,841,535
35	Chariton.....	139,568	558,272	619,176	2,476,704	1,556,670
36	Albia.....	129,862	519,448	37,614	150,456	1,035,725
37	Estherville.....	590,467	2,361,868	153,739	614,956	489,284
38	Washington.....	802,552	3,210,208	221,804	887,216	4,580,680
39	Le Mars.....	622,972	2,491,888	195,481	781,924	2,264,671
40	Spencer.....	817,675	3,270,700	204,088	816,352	2,212,876
41	Clarinda.....	621,118	2,484,472	209,721	838,884	1,963,315
42	Eagle Grove.....	490,546	1,962,184	143,324	573,296	142,223
43	Carroll.....					
44	Marion.....	601,596	2,406,384	110,159	440,636	1,407,270
45	Decorah.....	710,384	2,841,536	177,896	711,584	1,689,088
46	Mount Pleasant.....	510,541	2,042,164	140,857	563,428	1,356,332
47	Missouri Valley.....	425,755	1,703,020	114,926	459,704	663,684
48	Iowa Falls.....	589,590	2,358,360	136,703	546,812	1,717,900
49	Belle Plaine.....	426,607	1,706,428	100,530	402,120	626,070
50	Glenwood.....	193,822	775,288	48,360	193,440	568,460
51	Algona.....	509,946	2,039,784	124,567	498,268	1,997,110
52	Independence.....	550,947	2,203,738	206,794	827,176	2,071,516
53	Storm Lake.....	798,818	3,195,272	214,568	858,272	2,775,280
54	Valley Junction.....	414,805	1,659,220	51,085	204,340	232,028
55	Indianola.....	638,955	2,555,820	156,721	626,884	3,907,668
56	Maquoketa.....	529,116	2,116,464	138,769	555,076	1,686,955

*Taxes levied on 50% of actual assessed valuation.

SUBJECT TO TAXATION—TOTAL TAX LEVIES.

—Subject to Taxation January 1, 1923							
Railroads, Telephones, Telegraph and Express		Total taxable valuation of all property	Total assessed valuation of all property	Agricultural Lands		Tax Levies	No. in order of population
Taxable valuation	Assessed valuation			Taxable valuation	Assessed valuation	Total amount of taxes levied	
\$ 7,135,283	\$ 28,133,803	\$ 509,794,374	\$1,144,504,752	\$ 4,084,045	\$ 16,336,180	\$11,565,465.65	
1,073,570	4,294,280	88,263,897	217,970,007			2,506,087.87	1
523,331	2,093,324	37,810,478	109,229,564	558,715	2,234,860	1,116,574.96	2
302,750	605,500	50,349,395	85,148,840	410,860	821,720	888,286.01	3
366,846	1,467,384	21,350,441	63,220,853	134,399	537,596	489,897.00	4
125,526	502,104	15,120,646	44,365,474			562,964.38	5
227,718	910,872	13,202,379	34,298,262	56,179	224,716	427,099.64	6
552,176	2,208,704	10,645,244	28,709,726	427,745	1,710,980	422,728.37	7
151,736	618,944	5,745,150	18,921,944	119,489	477,956	249,700.00	8
108,846	435,384	10,264,255	27,141,649	160,458	641,832	297,028.17	9
123,000	492,000	7,490,298	21,806,292			249,043.00	10
180,055	720,220	8,137,849	2,196,891	9,096	36,384	316,845.11	11
108,930	435,720	7,712,641	22,173,604	50,500	202,000	234,288.82	12
104,579	209,158	5,411,295	8,274,216	91,560	183,120	198,870.05	13
88,074	352,296	7,569,189	15,920,271	36,900	147,600	138,638.69	14
87,675	350,700	4,519,930	15,711,670	28,065	112,260	163,261.82	15
94,808	379,232	4,164,914	9,372,308	25,601	102,404	99,540.00	16
152,909	611,636	2,459,439	7,838,896	86,796	347,184	106,178.01	17
78,472	313,888	6,364,869	14,217,137	25,736	102,944	163,508.77	18
63,556	254,224	5,799,186	11,927,113			98,801.13	19
41,647	166,588	2,065,545	5,038,980	32,600	130,400	47,470.00	20
52,144	208,576	3,198,298	7,026,298	39,461	157,844	59,342.36	21
35,064	140,256	2,082,629	4,742,756	6,946	27,784	51,202.00	22
56,339	225,356	3,549,011	8,159,135	41,145	164,580	60,304.50	23
29,832	119,328	4,158,207	8,004,318	28,425	113,700	82,200.00	24
65,552	262,208	4,015,298	7,714,697	14,350	57,400	60,731.68	25
63,615	254,460	2,880,090	7,053,660	19,189	76,756	94,412.15	26
32,310	129,240	4,278,906	7,798,050	8,124	32,496	55,739.49	27
31,617	126,468	2,418,183	5,121,832	25,677	100,708	36,570.00	28
54,067	216,268	3,399,559	6,554,636	44,148	176,592	34,184.00	29
35,351	141,404	2,696,323	5,654,428			44,405.00	30
44,264	177,056	4,431,894	7,241,955	22,945	91,780	44,496.30	31
23,183	92,732	4,296,184	7,706,362			65,579.00	32
26,772	107,088	4,098,651	6,814,602	13,730	54,920	49,000.00	33
43,654	174,616	2,878,469	5,749,271	21,406	85,624	47,910.43	34
42,495	169,980	2,357,909	4,761,556	14,910	59,640	37,432.00	35
14,777	59,108	1,217,978	1,764,737			50,546.00	36
34,887	139,548	1,268,377	3,605,620	23,363	93,452	29,551.85	37
43,625	174,500	5,648,667	8,852,604	16,588	66,352	54,555.46	38
31,068	124,252	3,114,187	5,662,735	40,874	163,496	39,714.94	39
38,490	153,960	3,273,129	6,453,888	17,426	69,704	40,172.18	40
29,055	116,220	2,823,209	5,402,801	4,467	17,868	35,472.00	41
56,699	216,796	832,792	2,904,499	36,051	144,204	21,850.00	42
							43
46,944	187,776	2,165,969	4,442,066	44,658	178,632	34,385.62	49
15,414	61,656	2,592,782	5,303,864	20,300	81,200	41,918.00	45
30,266	121,064	2,037,996	4,082,988	4,262	17,048	27,713.78	46
26,662	106,648	1,231,027	2,933,056	12,405	49,620	23,750.00	47
56,173	224,692	2,500,366	4,847,764	14,982	59,928	25,930.00	48
45,061	180,244	1,198,268	2,914,862	26,016	104,064	28,924.30	49
7,446	29,784	818,088	1,566,972	8,887	35,548	19,850.00	50
38,837	155,348	2,670,460	4,690,510			30,845.00	51
20,351	81,404	2,849,608	5,183,884			31,980.00	52
31,756	127,024	3,820,422	6,955,848	12,470	49,880	46,631.00	53
26,600	106,400	724,518	2,202,988	4,731	18,924	21,849.90	54
20,896	83,584	4,724,240	7,173,956	25,000	100,000	37,750.00	55
27,601	110,404	2,382,441	4,468,899	23,038	92,152	25,075.00	56

TABLE NO. 4—CONTINUED—CITIES—VALUATION OF

No. in order of population	City	Valuation of Property				
		Real Property		Personal Property		Monies and Credits
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Assessed and taxable valuation
57	Denison.....	536,600	2,146,760	155,189	620,756	3,125,729
58	Knoxville.....	399,494	1,597,976	75,708	312,832	1,726,540
59	Sheldon.....	523,171	2,002,684	143,496	573,984	825,672
60	Jefferson.....	495,720	1,982,880	94,175	376,700	1,580,600
61	Vinton.....	495,339	1,981,356	125,244	500,976	2,333,339
62	Waverly.....	573,231	2,292,924	187,983	751,932	1,654,589
63	Pella.....	364,567	1,458,268	144,914	579,656	3,315,504
64	Cresco.....	526,053	2,104,162	186,291	745,164	1,706,771
65	Eldora.....	373,305	1,493,220	104,350	417,400	2,052,440
66	Manchester.....	405,867	1,623,468	117,794	471,176	1,897,644
67	Hampton.....	632,929	2,495,716	180,131	720,524	1,731,550
68	Winterset.....	425,733	1,702,932	167,156	668,624	2,391,880
69	Anamosa.....	283,855	1,135,420	96,198	384,792	984,146
70	Osage.....	449,514	1,798,056	171,174	684,696	4,081,114
71	Harlan.....	452,732	1,810,928	124,126	496,744	1,685,431
72	Clarion.....	413,010	1,778,760	109,565	438,260	733,650
73	Clear Lake.....	435,769	1,743,076	64,906	259,624	1,795,400
74	Mystic.....	88,606	354,424	24,172	96,688	74,390
75	Emmetsburg.....	346,648	1,386,592	105,113	420,452	564,640
76	Osceola.....	323,060	1,292,240	61,661	246,640	1,395,708
77	Nevada.....	362,192	1,448,768	96,185	384,720	1,809,116
78	Sac City.....	388,782	1,555,128	134,502	538,008	1,136,006
79	Tama.....	322,228	1,288,912	84,858	339,432	766,300
80	New Hampton.....	340,853	1,363,312	128,901	515,604	1,766,620
81	Colfax.....	216,530	866,120	68,910	275,640	652,095
82	Hawarden.....	238,664	954,656	85,940	343,760	290,228
83	Waukon.....	350,002	1,400,008	118,895	475,580	1,310,306
84	Monticello.....	257,894	1,031,578	211,380	845,520	1,918,935
85	Onawa.....	317,998	1,271,992	64,360	257,440	302,300
86	Humboldt.....	359,575	1,438,300	119,077	476,308	1,675,300
87	Sigourney.....	310,654	1,242,616	103,484	413,936	1,581,552
88	Leon.....	246,751	987,004	15,831	63,324	968,004
89	Bettendorf.....	519,890	2,079,500	389,508	1,558,032	1,508,420
90	Rock Rapids.....	449,635	1,798,540	134,664	538,656	1,234,588
91	Forest City.....	300,714	1,202,856	54,643	218,572	581,900
92	Tipton.....	354,416	1,417,664	116,623	466,692	2,357,157
93	Villisca.....	219,547	878,188	71,352	285,408	1,142,516
94	Lake City.....	332,921	1,331,684	89,834	359,336	-----
95	Audubon.....	398,999	1,595,996	139,349	557,396	2,361,108
96	Eldon.....	134,354	537,416	27,071	108,284	447,052
97	Bedford.....	241,388	965,557	63,210	252,840	1,857,655
98	Bloomfield.....	405,668	1,622,672	60,791	243,164	1,434,476
99	Marengo.....	261,949	1,047,796	119,241	476,964	2,090,325
100	Rockwell City.....	310,526	1,242,104	121,950	487,800	1,101,736
101	Ida Grove.....	328,504	1,314,004	89,310	357,240	1,686,640
102	Hamburg.....	-----	-----	-----	-----	-----
103	Corning.....	70,411	281,644	19,854	79,416	1,869,236
104	Seymour.....	214,075	856,300	53,300	213,200	640,230
105	Stuart.....	220,493	881,972	55,532	222,128	1,088,528
106	What Cheer.....	161,917	647,676	67,041	268,164	515,864
107	Toledo.....	253,928	1,014,812	75,653	302,612	1,474,433

PROPERTY--SUBJECT TO TAXATION--TOTAL TAX LEVIES.

—Subject to Taxation January 1, 1923							
Railroads, Telephones, Telegraph and Express		Total taxable valuation of all property	Total assessed valuation of all property	Agricultural Lands		Tax Levies	No. in order of population
Taxable valuation	Assessed valuation			Taxable valuation	Assessed valuation	Total amount of taxes levied	
51,844	219,376	3,872,452	6,112,621	39,264	157,056	53,200.00	57
26,855	107,420	2,228,597	3,744,768	-----	-----	26,599.00	58
45,180	180,720	1,537,519	3,673,060	-----	-----	38,461.80	59
47,685	190,740	2,218,180	4,130,920	57,485	229,940	36,342.06	60
21,918	87,862	2,975,840	4,903,343	8,705	34,820	27,735.00	61
54,386	217,544	2,470,189	4,916,989	34,217	136,868	35,225.00	62
4,667	15,548	3,829,152	5,368,974	25,788	103,152	38,610.27	63
13,911	55,644	2,433,026	4,611,741	43,158	172,632	32,001.60	64
48,238	192,952	2,578,333	4,156,012	41,845	167,380	26,332.41	65
34,593	138,372	2,455,898	4,130,600	28,130	112,523	25,800.00	66
14,252	57,008	2,558,862	5,004,801	24,659	98,639	40,100.00	67
2,742	10,968	2,987,510	4,774,404	10,800	43,200	26,987.00	68
26,386	105,554	1,390,585	2,609,902	-----	-----	16,997.22	69
20,399	81,596	4,722,201	6,645,462	13,605	54,420	37,954.19	70
18,143	72,572	2,280,492	4,065,675	12,416	49,661	32,400.00	71
76,149	304,608	1,332,374	3,255,278	156,912	627,648	34,565.00	72
22,562	90,248	2,318,637	3,888,348	8,160	32,640	30,616.00	73
22,553	90,212	209,721	615,714	14,798	59,192	4,013.39	74
40,698	162,792	1,057,099	2,534,476	17,831	71,324	21,969.13	75
12,128	48,512	1,823,164	3,105,532	9,599	38,396	12,400.00	76
27,225	108,900	2,294,718	3,751,504	-----	-----	22,700.00	77
44,981	179,924	1,704,271	3,409,066	67,933	271,732	31,850.00	78
45,531	182,126	1,218,917	2,576,768	26,058	104,232	20,900.00	79
18,137	72,540	2,194,509	3,658,076	13,756	55,024	16,935.00	80
17,223	68,892	954,756	1,862,748	7,516	30,064	11,173.50	81
44,394	177,576	659,226	1,766,220	14,192	56,768	12,000.00	82
5,956	23,824	1,785,159	3,209,718	-----	-----	28,000.00	83
21,806	87,224	2,410,015	3,883,255	4,651	18,604	28,743.85	84
50,908	203,632	735,566	2,035,364	54,893	219,572	32,745.07	85
24,363	97,452	2,178,315	3,687,360	-----	-----	20,875.44	86
24,677	98,708	2,020,367	3,336,812	13,513	54,172	22,047.72	87
7,323	29,292	1,237,909	2,047,624	66,452	265,808	20,768.00	88
35,058	141,232	2,452,876	5,287,244	22,455	89,820	27,014.63	89
63,039	252,256	1,881,926	3,824,040	39,861	159,444	23,800.00	90
15,957	63,828	953,214	2,067,156	14,334	57,336	17,745.00	91
13,839	55,356	2,842,835	4,296,660	-----	-----	23,850.00	92
18,574	74,296	1,451,989	2,380,408	20,865	83,460	19,032.56	93
21,911	87,644	444,666	1,778,664	46,094	184,376	28,013.95	94
14,827	59,308	2,914,283	4,573,808	36,373	145,492	25,250.00	95
17,936	71,744	626,413	1,164,496	4,605	18,780	7,400.00	96
7,396	29,584	2,169,649	3,105,631	7,500	30,000	25,115.52	97
16,830	67,320	1,917,765	3,367,632	-----	-----	27,837.72	98
5,824	23,296	2,477,339	3,638,831	1,880	7,520	17,610.00	99
27,582	110,328	1,561,794	2,941,970	-----	-----	20,927.61	100
12,230	48,920	2,116,684	3,406,804	-----	-----	20,707.00	101
-----	-----	-----	-----	-----	-----	-----	102
1,724	6,896	1,961,225	2,237,192	1,050	4,200	17,280.00	103
21,574	86,296	929,179	1,796,026	130,832	623,328	14,503.40	104
8,753	35,012	1,373,306	2,227,640	-----	-----	20,298.87	105
27,979	112,316	772,901	1,544,020	6,432	25,728	12,984.00	106
25,373	101,492	1,829,387	2,893,349	44,635	178,540	20,262.39	107

REPORT ON MUNICIPAL FINANCES

TABLE NO. 5—CITIES—VALUATION OF

No. in order of population	City	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment streets and alleys	Bridges	Markets and public scales
	Grand total	\$5,705,738.22	\$1,193,292.09	\$3,620,569.38	\$712,372.66	\$5,851,527.75	\$320,597.00
1	Des Moines	1,429,781.67	620,981.75	478,322.00	73,689.00	2,122,816.44	160,000.00
2	Sioux City	152,462.65	341,128.30	522,874.40			1,000.00
3	Davenport	455,746.80	63,000.00	234,613.00	99,426.00	353,696.85	
4	Cedar Rapids	311,023.62	11,400.99	201,345.57	28,189.20	899,551.00	12,419.50
5	Dubuque	90,000.00	20,000.00	150,000.00	35,000.00		4,000.00
6	Waterloo	125,000.00	10,800.00	175,000.00	18,932.35	525,000.00	
7	Council Bluffs	36,000.00	34,000.00	255,000.00	25,000.00	250,000.00	10,500.00
8	Clinton	122,500.00	6,000.00	92,000.00	14,850.00	13,000.00	
9	Burlington	182,473.20	2,293.00	139,687.00	9,441.50	165,000.00	21,427.50
10	Ottumwa	63,306.00	2,423.00	27,663.00	9,566.00	173,000.00	
11	Mason City	55,667.95	5,734.50	123,010.50	9,756.22	131,113.46	
12	Fort Dodge	343,500.00	7,000.00	33,000.00	13,500.00	350,000.00	30,000.00
13	Muscatine	205,000.00	2,500.00	80,000.00	5,000.00	110,000.00	2,500.00
14	Marshalltown	93,000.00	6,000.00	47,500.00	12,500.00	180,500.00	850.00
15	Keokuk	42,500.00	5,900.00	61,460.00	7,586.52	12,000.00	15,800.00
16	Boone	21,700.00	600.00	23,000.00	2,000.00	9,000.00	
17	Fort Madison	26,000.00	2,000.00	32,000.00	15,000.00	5,000.00	3,000.00
18	Iowa City	33,200.00	10,500.00	40,000.00	7,500.00	352,000.00	9,000.00
19	Oskaloosa	81,500.00	3,000.00	3,300.00			8,000.00
20	Centerville	12,000.00	2,000.00	14,000.00	5,000.00		3,000.00
21	Creston	1,250.00		20,000.00	4,000.00		
22	Oelwein	57,500.00	500.00		4,000.00		
23	Charles City	24,018.00		16,465.00	7,772.36	150.00	1,000.00
24	Newton	52,900.00	618.00	29,800.00	2,222.00		2,000.00
25	Cedar Falls	12,425.00		18,000.00	2,725.00	150,500.00	
26	Ames	61,500.00	1,000.00	20,000.00	2,500.00	15,000.00	15,000.00
27	Fairfield	22,865.00	4,000.00	21,019.00	4,410.30		300.00
28	Cherokee	21,800.00	300.00	12,000.00	1,000.00		
29	Webster City	16,500.00	400.00	28,500.00	8,500.00		10,000.00
30	Perry	10,500.00	1,000.00	45,000.00	15,000.00	5,000.00	
31	Red Oak	600.00	1,600.00	16,000.00	10,000.00	4,000.00	
32	Grinnell	12,500.00	1,500.00	10,500.00	1,800.00		
33	Atlantic	43,000.00	100.00	12,000.00	1,500.00		
34	Shenandoah	15,600.00	49.75	7,500.00	3,000.00		
35	Chariton	75,000.00		12,500.00	1,500.00		
36	Albia	25,300.00	7,000.00	12,000.00	2,500.00	2,000.00	
37	Estherville	32,500.00		10,500.00	7,200.00		
38	Washington	10,300.00	250.00	17,000.00	6,000.00		
39	Le Mars	9,000.00	950.00	8,200.00	1,000.00		
40	Spencer	3,441.00		9,928.00			
41	Clarinda	67,000.00	1,500.00	24,000.00	5,000.00		1,200.00
42	Eagle Grove	55,528.00		3,840.00	900.00		
43	Carroll						
44	Marion	5,500.00	100.00	17,000.00	2,500.00		
45	Decorah	13,550.00		19,000.00			
46	Mount Pleasant	16,660.00		6,000.00	4,466.00		1,200.00
47	Missouri Valley	10,000.00		10,248.89	1,000.00		
48	Iowa Falls	12,750.00		12,000.00	500.00		
49	Belle Plaine	12,814.00	453.85	12,300.00	5,021.00		
50	Glenwood	19,820.00		10,500.00	750.00		
51	Algona	45,000.00		12,000.00	3,000.00		
52	Independence	41,500.00	250.00	7,500.00	800.00		500.00
53	Storm Lake	7,900.00		16,000.00	5,000.00		
54	Valley Junction	5,185.00	840.00	2,375.75	600.00		
55	Indianola	16,960.00	3,152.84	2,564.74			
56	Maquoketa	26,000.00		10,393.65	53,000.00		1,000.00

MUNICIPALLY OWNED PROPERTY

Municipal Possessions								No. in order of population
Cemeteries	Gas works	Electric works	Water works	Libraries	Parks	All other possessions	Total all property	
\$1,366,614.80	\$278,618.00	\$3,443,704.59	\$25,348,808.99	\$6,012,311.45	\$10,409,435.63	\$2,086,223.09	\$66,349,813.65	
310,000.00			4,751,365.00	810,732.85	1,428,000.00	193,200.00	12,378,807.71	1
600.00			1,792,221.21	255,139.31	328,211.90	298,992.75	3,692,630.52	2
90,000.00				694,000.00	1,745,900.00	26,000.00	3,792,282.65	3
			1,618,782.60	229,689.75	630,000.00	27,330.47	3,976,428.70	4
			1,330,451.67	163,000.00	268,000.00	162,500.00	2,222,951.67	5
			1,177,895.60	200,000.00	512,446.48	150,000.00	2,954,874.43	6
			1,650,000.00	230,000.00	1,018,000.00	112,500.00	3,611,000.00	7
			91,000.00		300,000.00		639,350.00	8
				216,827.90	151,680.70		888,840.80	9
			980,425.00	95,000.00	75,118.00	116,457.00	1,542,964.00	10
			896,504.03	157,909.16	579,039.65	170,024.06	2,128,840.52	11
			950,000.00	204,000.00	401,000.00		2,322,000.00	12
100,000.00		350,000.00	600,000.00	85,000.00	152,500.00	500.00	1,603,000.00	13
35,000.00		42,000.00	1,000,000.00	57,000.00	40,000.00	4,000.00	1,483,350.00	14
				90,000.00	81,000.00	26,000.00	377,246.52	15
			360,000.00	75,800.00	62,000.00		551,100.00	16
50,000.00				37,000.00	210,000.00	3,000.00	383,000.00	17
450,000.00				70,000.00	157,172.00	5,000.00	1,134,372.00	18
			300,000.00	48,000.00	102,000.00	1,500.00	547,300.00	19
20,000.00				35,000.00	13,500.00		104,500.00	20
10,000.00					42,000.00	40,000.00	117,250.00	21
20,000.00			155,000.00	20,500.00	25,000.00	22,000.00	304,500.00	22
			150,000.00	27,300.00	160,270.52	190,000.00	576,975.88	23
5,000.00	100,000.00		375,000.00	33,000.00	26,000.00		626,540.00	24
8,000.00		178,190.97	145,828.63	35,000.00	65,294.60	40,000.00	655,964.20	25
		300,000.00	150,000.00	56,000.00	20,000.00	155,000.00	706,000.00	26
250.00		22,000.00	272,177.62	150,000.00	163,363.30	25,000.00	685,325.22	27
9,000.00			145,000.00	43,000.00	3,800.00		235,800.00	28
34,000.00	76,000.00	211,450.00	127,000.00	315,000.00	15,500.00		842,850.00	29
60,000.00			175,000.00	35,000.00	60,000.00	1,300.00	407,800.00	30
11,000.00			150,000.00	18,000.00	144,000.00		355,200.00	31
28,000.00			89,200.00	50,000.00	30,000.00	16,200.00	230,700.00	32
		170,000.00	120,000.00	22,000.00	33,000.00		401,600.00	33
4,200.00		2,500.00	163,500.00	21,300.00	48,000.00		265,649.75	34
			276,000.00	24,500.00	2,500.00		302,000.00	35
			126,000.00	16,000.00	7,000.00		197,800.00	36
	76,618.00	104,352.00	73,173.00	43,000.00	80,000.00		427,343.00	37
		50,000.00	145,000.00	45,000.00			273,750.00	38
				22,500.00	50,100.00		91,750.00	39
		169,470.00	98,207.60	13,000.00	3,500.00	29,000.00	326,546.00	40
20,000.00		10,000.00	250,000.00	35,000.00	60,000.00		473,700.00	41
		2,000.00	87,330.00	32,500.00	2,908.32	188.32	185,194.64	42
								43
19,000.00				25,800.00	300.00		70,200.00	44
			265,000.00	11,000.00	22,000.00	25,000.00	355,550.00	45
22,400.00	22,000.00	109,454.00	118,612.00	57,000.00	23,300.00		380,492.00	46
			70,000.00	32,000.00	33,000.00	2,000.00	158,248.80	47
			150,000.00	30,000.00	40,000.00	20,000.00	265,250.00	48
			86,470.00				117,058.85	49
			50,000.00	9,476.00	2,400.00		92,946.00	50
		223,000.00		30,000.00	10,000.00		323,000.00	51
		110,000.00	60,000.00	27,500.00	19,000.00	800.00	267,850.00	52
			175,000.00	26,000.00	150,000.00	25,500.00	405,400.00	53
			55,000.00				64,000.75	54
		110,000.00	57,015.00	15,500.00	20,100.00		225,292.58	55
		149,340.58	160,000.00	30,000.00	25,000.00		454,734.23	56

REPORT ON MUNICIPAL FINANCES

TABLE NO. 5—CONTINUED—CITIES—VALUATION

No. in order of population	City	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment streets and alleys	Bridges	Markets and public scales
57	Denison	26,000.00					
58	Knoxville	26,260.00		10,000.00	5,000.00		
59	Sheldon	72,824.90		5,000.00			
60	Jefferson	17,150.00		7,676.95			
61	Vinton	26,000.00		7,500.00			
62	Waverly	14,000.00	800.00	10,500.00	2,400.00		
63	Pella	33,184.00	143.50	13,000.00	2,800.00	10,000.00	
64	Cresco	500.00		13,000.00	1,438.25		
65	Eldora	5,000.00		11,229.00	5,560.00		
66	Manchester	10,263.00	1,200.00	3,390.00	54,000.00		
67	Hampton	5,175.00		20,000.00	1,091.00		
68	Winterset	3,200.00		10,850.00	10,850.00		
69	Anamosa	32,750.00		6,000.00			
70	Osage	47,326.97	19.61	9,150.00	1,405.00		
71	Harlan	54,877.28		8,396.59	1,581.95		
72	Clarion	6,200.00		4,604.84	1,431.81		
73	Clear Lake	8,225.00	150.00	4,000.00	3,500.00		
74	Mystic	4,288.00	225.00	2,500.00	800.00		
75	Emmetsburg	22,250.00		170.00	75.00	5,000.00	
76	Osceola	6,000.00		9,000.00	3,500.00		
77	Nevada	3,200.00	2,500.00	4,000.00			
78	Sac City	22,877.35		5,500.00			
79	Tama	15,500.00	300.00	4,973.15			
80	New Hampton	25,000.00		5,268.00	4,433.00		
81	Colfax	7,750.00		68,000.00	1,200.00		
82	Hawarden	30,447.82	210.00	5,600.00			
83	Waukon	16,000.00		6,320.85	4,000.00		
84	Monticello	20,200.00	2,000.00	5,000.00	1,000.00		
85	Onawa	33,105.00		7,500.00	2,000.00		1,500.00
86	Humboldt	10,275.00		4,535.00	250.00		
87	Sigourney	63,000.00	800.00	3,800.00	300.00		
88	Leon			2,700.00	4,000.00		
89	Bettendorf	7,290.00	293.00	3,000.00			
90	Rock Rapids	13,000.00		3,361.00	322.00		
91	Forest City	175.00		10,000.00	6,600.00	3,800.00	2,500.00
92	Tipton	11,000.00		19,500.00	750.00		
93	Villisca	48,927.00		11,900.00	1,700.00		700.00
94	Lake City	87,583.56		1,631.00	1,359.00		
95	Audubon	20,500.00			99.50		
96	Eldon	1,150.00		8,500.00	3,500.00		
97	Bedford	8,283.45		3,000.00	1,000.00		1,200.00
98	Bloomfield	6,700.00	1,300.00	4,805.50	9,363.45		
99	Narengo	5,400.00		6,200.00	4,000.00		1,000.00
100	Rockwell City	300.00		7,260.00	400.00		
101	Ida Grove	11,000.00		7,620.00	3,687.25		
102	Hamburg			10,325.00	2,668.00		
103	Corning	9,522.00					
104	Seymour	50.00	325.00	4,280.00	259.00		
105	Stuart	25,500.00	200.00	2,000.00	700.00		
106	What Cheer	3,000.00		6,112.00	1,595.00		
107	Toledo	30,500.00		1,000.00			
				4,500.00	650.00	4,400.00	

OF MUNICIPALLY OWNED PROPERTY.

Municipal Possessions								No. in order of population
Cemeteries	Gas works	Electric works	Water works	Libraries	Parks	All other possessions	Total all property	
		175,000.00	100,000.00	30,000.00	12,000.00		358,000.00	57
4,000.00			122,671.86	21,000.00	17,477.95	20,000.00	216,409.81	53
4,714.80			127,205.47		25,503.00		237,925.12	59
			175,000.00	23,000.00	35,000.00		257,650.00	60
		84,000.00	63,000.00	23,400.00	20,780.00		230,080.00	61
15,000.00		150,000.00	90,000.00	27,000.00	25,000.00		347,600.00	62
		60,329.42	157,035.42	36,000.00	123,733.00		424,863.59	63
			80,000.00	40,000.00	10,000.00	8,000.00	155,289.00	64
		1,000.00	52,700.00	20,000.00	7,779.00		143,869.00	65
			85,000.00	30,000.00	15,500.00		163,054.00	66
			95,000.00	30,000.00	115,000.00		266,875.00	67
		120,000.00	75,000.00	12,000.00	10,000.00		226,200.00	68
			35,000.00	25,000.00	21,228.00		124,533.00	69
8,107.00			61,418.00	28,050.00		45,000.00	199,900.12	70
		41,297.62	54,185.29	30,886.33	2,574.21	4,000.00	193,857.38	71
2,000.00			18,000.00	18,000.00	5,800.00		57,500.00	72
			15,000.00		58,265.00	2,002.50	86,942.50	73
2,000.00							11,758.00	74
5,000.00			100,000.00	23,000.00	42,000.00		205,750.00	75
			75,000.00	20,000.00	6,000.00		116,000.00	76
			55,000.00	35,000.00	13,000.00		114,200.00	77
8,097.25			90,383.99	10,000.00	1,300.00		137,631.74	78
6,250.00			50,000.00	19,927.00	5,800.00	600.00	108,078.00	79
		100,000.00	60,000.00	18,000.00	15,000.00	35,000.00	322,200.00	80
			45,000.00	11,300.00			69,650.00	81
5,994.50		55,000.00	25,000.00	15,076.15	11,900.00	313.00	154,262.32	82
			127,000.00		11,500.00	37,500.00	198,000.00	83
10,000.00		3,500.00	55,000.00	19,500.00	23,000.00		144,200.00	84
7,205.00		47,020.00	26,515.00	76,725.00			195,355.00	85
			15,000.00	31,500.00	4,350.00		65,225.00	86
			35,000.00	8,471.00			113,971.00	87
		1,000.00	35,000.00	6,000.00			45,000.00	88
							11,266.00	89
16,000.00		100,900.00	55,500.00	17,000.00	9,000.00	34,500.00	268,800.00	90
			52,062.60	8,500.00			80,987.60	91
		37,000.00	48,000.00				110,300.00	92
25.00			3,900.00				55,842.00	93
2,471.25			75,000.00	14,200.00	13,800.00	2,300.00	195,454.31	94
			150,000.00	30,000.00	50,000.00		262,500.00	95
			25,000.00	9,700.00			41,050.00	96
1,000.00			55,000.00	14,000.00			92,452.40	97
3,000.00		75,000.00	18,000.00	19,500.00		8,000.00	142,700.00	98
		1,500.00	150,000.00	20,000.00	20,000.00		204,560.00	99
			59,870.00				71,477.25	100
			156,300.00		6,050.00		186,343.00	101
								102
5,400.00			80,003.00	18,195.00			117,659.00	103
2,000.00		30,000.00	35,000.00		3,500.00		73,575.00	104
3,500.00	4,000.00	47,400.00	65,700.00	13,000.00	17,500.00		184,567.00	105
			20,000.00		500.00		24,500.00	106
8,400.00			75,000.00	3,300.00			126,750.00	107

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
	Grand Totals			429,278		\$5,265,850.92	\$1,094,346.25	\$147,723.34
1	Ackley	1869		1,560	3.00	17,960.48	1,833.78	
2	Ackworth	1881		95	1.00	23.43	12.00	
3	Adair	1884		1,002	1.50	30,936.88	967.50	
4	Adel	1877		1,455				
5	Afton	1808		926	1.00	7,862.98	563.04	1,261.19
6	Agency	1859		400	1.00	2,017.16	570.00	400.00
7	Alinsworth	1892		410	3.75	2,944.59	507.49	
8	Akron	1882		1,324		15,823.18	1,310.25	
9	Albert City	1900		507		6,948.67	2,374.89	
10	Albion	1870		500	1.00	1,723.97	74.00	
11	Alburnett	1912		201	1.00	543.55	98.25	484.87
12	Alden	1879		840	1.06	7,603.86	577.75	829.65
13	Alexander	1902		315	4.00	3,351.19	193.11	
14	Allerton	1874		945	1.00	4,462.98	67.00	
15	Allison	1881		550	1.50	5,490.69	809.05	
16	Alta	1878		1,290	1.00	16,779.21	1,280.24	
17	Alta Vista	1894		355	1.50	1,059.41	246.90	25.00
18	Alton	1883		1,046	.75	11,323.41	647.00	112.00
19	Altoona	1876		609		2,165.93	162.95	
20	Alvord	1892		359	.75			
21	Andover	1909		83		413.02	57.00	
22	Andrew	1863		289	1.25	1,019.52	228.00	1.00
23	Anita	1875		1,236		14,531.73	110,075.86	
24	Ankeny	1903		648	1.00	5,932.57	195.00	694.88
25	Anthon	1890	1896	783	.50	9,890.44	731.13	
26	Aplington	1877		598	1.00	3,991.34	261.00	232.43
27	Arcadia	1881		390		3,464.56	653.40	
28	Archer	1902		184	1.00	721.25	183.00	3.00
29	Aredale	1920		250		1,179.88	142.00	
30	Arion	1894		237	.50	1,969.37	204.80	
31	Arispe	1904		168		748.71		
32	Arlington	1895		729	.55	12,229.04	307.50	
33	Armstrong	1893		818		7,990.62	2,399.35	12.50
34	Arnolds Park	1897		478	1.00	21,581.54	2,030.00	
35	Arthur	1907		290	1.00	4,498.84	371.50	46.50
36	Ashton	1885		590	2.00	9,338.68	265.50	
37	Aspinwall	1914		132	.25	614.56	129.50	
38	Atalissa	1900		200	.25	1,212.75	76.00	
39	Athelstan	1895		190	.90	342.82	60.00	
40	Atkins	1917		325		3,438.66	682.21	
41	Auburn	1887		406	1.00	7,877.94	549.96	
42	Aurelia	1879		725		10,016.85	7,277.06	176.55
43	Aurora	1899		379	1.25	1,493.58	179.35	
44	Avoca	1875		1,482	.75	13,362.81	55,273.00	7.35
45	Ayrshire	1895		392	1.25	3,723.03	145.10	
46	Badger	1900		244	.25			
47	Bagley	1891		521	12.75	3,243.29	147.50	
48	Bailey	1901		209	.40	1,605.38		
49	Baldwin	1881		267		820.20	179.00	
50	Bancroft	1884	1909	902	.58	21,717.75	534.25	640.51
51	Barnes City	1899		473	2.00	1,759.85	262.33	
52	Barnum	1894		154		1,290.00	54.00	
53	Bassett	1896		135	1.00	261.79	83.28	
54	Batavia	1867	1913	601	1.00	3,023.23	151.00	
55	Battle Creek	1880		883		14,090.85	990.66	
56	Baxter	1894		572		16,150.37	3,006.30	13.50
57	Bayard	1883		825		4,997.80	608.60	28.15
58	Beacon	1874	1915	396	1.00	969.07	73.50	
59	Beaconsfield			170	.75			
60	Beaman	1884		235	.12	1,037.99	172.50	
61	Beaver	1909		157	1.00	1,378.83	83.75	
62	Bellevue			1,603	3.00	16,159.66	3,126.70	1,455.90
63	Belmond	1881		1,797	1.25	30,033.85	1,747.75	15.00

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
\$ 1,987,031.57	\$1,109,354.48	\$102,915.53	\$9,716,176.64	\$ 558,794.76	\$ 2,282,996.05	\$12,557,967.45	
29,622.84		1,000.00	50,417.10	2,900.00	11,470.09	64,787.19	1
			35.43		88.58	124.01	2
813.35	347.52		33,065.25		17,459.41	50,524.66	3
							4
9,444.00			19,131.21		9,222.76	28,353.97	5
			2,988.06		734.00	3,722.06	6
1,034.55	4,605.80	283.50	9,375.93	200.36	855.00	10,431.29	7
25,511.47	3,128.33		45,803.23	3,155.33	11,854.22	60,812.78	8
1,166.25	22.04		10,511.85	16.50	2.85	10,531.20	9
	5.40		1,803.37		138.21	1,941.58	10
			1,126.67		1,252.04	2,378.71	11
1,586.14			10,597.40		4,288.32	14,885.72	12
319.75	57.75		3,921.80		2,134.38	6,056.18	13
100.00			4,629.98		576.44	5,206.42	14
1,202.60	2,000.00		9,502.34		1,818.77	11,321.11	15
35,759.49	239.41		54,065.35	4,484.80	16,900.65	75,450.80	16
3,808.83	50.00		5,190.14		1,745.41	6,935.55	17
1,407.88			13,490.29		4,541.06	18,031.35	18
	500.00		2,828.88		850.11	3,678.99	19
							20
		200.00	670.02	700.00	73.36	1,443.38	21
	56.50		1,306.02		862.87	2,167.89	22
2,213.85		25.60	126,847.04	2,068.61	5,764.41	134,680.06	23
2,371.11	172.58		9,366.14		9,473.40	18,839.54	24
9,362.58		515.00	20,529.15	2,510.00	9,239.23	32,278.38	25
8,001.51	1,112.50		13,598.78		3,139.84	16,738.62	26
475.10			4,593.06		2,768.71	7,361.77	27
			907.25		589.92	1,497.17	28
			1,321.88		725.27	2,047.15	29
621.79			2,795.96	3.96	428.76	3,228.68	30
991.22			1,739.93		192.82	1,932.75	31
1,382.36	5,193.04		19,111.94		4,206.26	23,318.20	32
2,288.14		25.08	12,715.69		7,775.44	20,491.13	33
2,344.15		1,504.10	27,459.79	5,018.31	3,608.38	36,086.48	34
579.50			5,496.34		270.41	5,766.75	35
582.36			10,186.54	3,000.00	3,632.96	16,819.50	36
			744.06		1,469.19	2,213.25	37
			1,288.75		1,218.81	2,507.56	38
			402.82		89.02	491.84	39
	3,560.37	311.47	7,992.71	853.74	380.18	9,226.63	40
4,097.51			12,525.41		4,113.56	16,638.97	41
13,035.55			30,506.01	1,620.50	21,122.27	53,248.78	42
			1,672.93		658.04	2,330.97	43
4,177.10	5,112.78		77,933.04	1,892.18	4,757.71	84,582.93	44
285.05		1,627.61	5,780.79	12,943.15	475.69	19,199.63	45
							46
7,063.19			10,453.98	3,899.75	39.51	14,393.24	47
	.34	9.48	1,615.20	161.42	3.90	1,780.52	48
249.00			1,248.20	118.25	274.26	1,640.71	49
1,554.02	260.70		24,707.23		13,983.52	38,690.75	50
		8.18	2,030.36	433.24	.37	2,463.97	51
40.00			1,384.00		313.06	1,697.06	52
			345.07		318.02	663.09	53
			3,177.23	191.00	1,027.79	4,396.02	54
956.88	8,235.78		24,274.17		5,544.28	29,818.45	55
1,348.11			20,518.28	4,213.95	3,708.67	28,440.90	56
1,877.72	500.00		8,012.27		7,988.85	16,001.12	57
			1,042.57		243.81	1,286.38	58
							59
			1,210.49	240.90	351.39	1,802.78	60
2,016.60			3,479.18		799.08	4,278.26	61
45,399.79		1,490.20	67,632.25	4,595.98	18,914.75	91,142.98	62
2,727.62			34,524.22	111.00	7,557.02	42,192.24	63

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
64	Bennett	1896		375	.50	2,717.55	346.50	529.94
65	Benton	1900		246		610.45	9.00	
66	Berkley	1912		100		404.33	95.50	
67	Bernard	1897		105		570.96	404.75	15.03
68	Bertram	1914		124	1.00	458.15		
69	Bevington	1915		71	.25	57.02		
70	Birmingham			539	1.00	1,911.95	46.00	
71	Blairsburg	1900		272	.50	1,622.76	865.65	5.00
72	Blairstown	1868		531	1.00	7,298.11	1,711.50	
73	Blakesburg	1900		380	.25	2,919.43	205.50	
74	Blanchard	1879		422	.75	1,760.37	346.00	625.25
75	Blencoe	1891		317		953.63	324.02	
76	Blockton	1890	1891	524		3,543.79	1,311.07	
77	Blue Grass	1903		210	.37	1,261.40	334.54	
78	Bode	1892		513	.90	5,067.35	7,196.20	
79	Bonaparte	1901		656	.52	1,611.49	134.00	
80	Bondurant	1890		298	1.50	2,732.95	147.00	
81	Bouton	1911		187	.50	1,778.81	125.00	
82	Boxholm	1913		296	1.00	2,611.81	220.00	
83	Boyden	1892		419	2.00	11,870.38	501.90	
84	Braddyville	1880	1916	294	2.00	1,288.15	117.50	
85	Bradgate	1893		235	.75	923.33	184.50	
86	Brandon	1905		343	.62	2,052.31	225.00	6,971.09
87	Brayton	1899		227	2.00	1,362.50	239.85	
88	Breda	1883		419	1.00	3,386.94	454.53	
89	Bridgewater	1905		342	.25	1,580.39	391.00	
90	Brighton	1870	1908	1,017	1.00	13,705.50	528.54	1,464.30
91	Bristow	1881		338		4,314.22	90.00	
92	Britt	1881	1884	1,605	1.25	19,922.98	3,898.65	33.40
93	Brooklyn	1869		1,605	1.00	13,558.05	509.05	
94	Brunsville	1911		120	.50	1,063.00	625.63	
95	Buckeye			188	1.00	1,515.97	422.83	
96	Buck Grove	1906		91	.50	836.55	131.00	
97	Buffalo	1875		493	.23	1,127.11	435.09	107.58
98	Buffalo Center	1893	1918	875	2.25	7,659.95	706.31	
99	Burt	1894	1914	626	1.00	13,183.84	604.70	
100	Bussey	1899		586	.50	3,055.41	344.50	947.40
101	Calamus	1876		399	4.00	2,927.60	268.60	
102	Callender	1894		378	1.00	2,479.92	279.27	
103	Calmar	1869		1,039	1.00	12,341.10	1,022.73	1,830.44
104	Calumet	1895	1919	266	.75	2,315.29	448.00	
105	Camanche	1854		610	2.50	1,333.12	386.20	
106	Cambridge	1881	1919	703	4.00	5,576.64	450.25	
107	Cantril	1872		440	.50	1,730.60	80.50	
108	Carbon	1903		304	2.00	303.62	125.00	
109	Carlisle	1870	1899	650	.60	3,084.94	714.52	447.31
110	Carpenter	1880		144		589.26	112.83	
111	Carson	1882		692	.75	13,856.40	236.00	
112	Cascade	1881		1,249	1.25	12,564.67	1,889.90	11.80
113	Casey	1879		845	.85	5,067.15	1,376.30	
114	Castalia	1901		275	2.18	1,312.08	8.00	615.50
115	Castana	1891		441	1.00	3,164.90	364.22	
116	Castle Hill (R. F. D. Waterloo)	1917		150	.60	1,407.70	901.53	11.25
117	Cedar Heights (R. F. D. Waterloo)	1916		341		17,294.68	3,406.44	
118	Center Junction	1885		200		985.15	110.60	172.85
119	Center Point	1875		773	1.58	5,634.26	438.68	657.33
120	Central City	1889		688	.50	16,551.28	1,427.36	
121	Charlotte	1904		463	1.00	4,531.54	250.00	769.83
122	Charter Oak	1891		750		12,583.71	463.00	2.00
123	Chatsworth	1900		150	.75	223.76	99.00	
124	Chelsea	1878		580	1.00	5,308.08	311.00	
125	Chester	1900		295				
126	Chillicothe	1881		165	1.00	158.16	18.00	

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
5,596.88			9,190.87		4,731.57	13,922.44	64
			619.45		371.21	990.66	65
137.75	1,004.60		499.83		221.40	721.23	66
			2,133.09		445.28	2,578.37	67
			458.15		20.09	478.24	68
75.00			57.02		123.25	185.27	69
			2,082.95		1,314.83	3,347.78	70
974.98			2,493.41	3,571.10	235.09	6,299.60	71
	31.55		9,979.59	266.20	1,810.33	12,056.12	72
2,580.19			3,156.48	600.00	437.27	4,193.75	73
			5,311.81	18.50	2,119.84	7,450.15	74
			1,277.65		1,093.90	2,371.55	75
	4,771.93	5.00	9,631.79		370.66	10,002.45	76
			1,595.94		666.33	2,262.27	77
8,254.13			20,517.68		6,472.05	26,989.73	78
594.64	10.21		2,350.34		1,701.49	4,051.83	79
3,056.33	16.56	158.36	6,111.20		1,602.93	7,714.13	80
	24.87	91.82	2,020.50	533.00		2,553.50	81
			2,831.81		1,787.15	4,618.96	82
1,147.69	72.39		13,592.36		3,560.20	17,152.56	83
75.00		49.24	1,529.89	6.00	9.25	1,545.14	84
3,184.48			4,292.31	3,500.00	997.73	8,790.04	85
2,556.75	14,263.67		26,068.82		4,456.22	30,525.04	86
			1,602.35	400.00	255.36	2,257.71	87
4,190.52			8,031.99		861.13	8,893.12	88
			1,971.39		366.69	2,338.08	89
1,347.41	11,456.34		28,502.09	3,161.25	5,515.37	37,178.71	90
	2,500.00		6,904.22		5,208.24	12,112.46	91
3,588.92			27,443.95	1,253.19	5,927.03	34,624.17	92
3,541.45			17,608.55	185.36	4,030.89	21,824.80	93
			1,708.63	410.41		2,119.04	94
	2,500.00		4,438.80		166.01	4,604.81	95
1,039.96			2,007.51		2,363.78	4,371.29	96
3,650.19	32.55		5,352.52		2,319.26	7,671.78	97
1,243.26	196.78		9,806.30	4,972.47	6,128.05	20,906.82	98
8,886.52		622.57	23,297.63	204.66	804.85	24,307.14	99
			4,347.31		1,367.34	5,714.65	100
			3,196.20		8.98	3,205.18	101
3,232.76			5,991.95	1,408.96	2,167.77	9,568.68	102
2,862.87		.60	18,057.74	50.00	5,570.94	23,678.68	103
			2,763.29	274.73	2,944.74	5,982.76	104
783.81			2,503.13		561.05	3,064.18	105
911.29	23.70	20.21	6,982.09	1,742.86	10.37	8,735.32	106
		440.00	2,251.19	140.00	149.88	2,541.07	107
			428.62		55.00	483.62	108
6,607.74		134.00	10,988.51		8,024.14	19,012.65	109
1,145.37			1,847.46	816.65	415.84	3,079.95	110
1,710.27			15,802.67		3,800.70	19,603.37	111
3,265.74	29,622.62		47,354.73	1,810.51	4,007.98	53,263.22	112
1,673.36		1,000.00	9,116.81	1,429.77	4,467.20	15,013.78	113
110.50			2,046.08		544.42	2,590.50	114
4,164.00	5,550.42		13,243.54		926.58	14,170.12	115
			2,820.48	197.98	345.01	2,863.47	116
	1,265.00	765.00	22,731.12	2,086.83	3,969.98	28,787.88	117
179.00			1,447.60	3.00	842.07	2,292.67	118
1,525.82	90.00	1,000.00	9,346.09		4,418.81	13,764.40	119
1,369.24			19,347.88		2,665.10	22,012.98	120
626.75			6,178.12		128.51	6,306.63	121
18,990.98			32,039.69		9,924.94	41,964.63	122
			322.76		472.02	794.78	123
			5,619.08	905.00	4,807.10	11,331.18	124
			176.16		326.05	502.21	125
							126

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
127	Churdan	1884	1887	800	10.00	14,145.27	507.50	1,006.22
128	Cincinnati	1875		1,301	1.75	3,172.82	837.20	
129	Clare	1892		693	.75	4,845.75	2,583.83	
130	Clarence	1866		300	.75	5,776.42	376.00	954.27
131	Clarksville	1874		1,003	1.30	12,433.63	827.00	305.59
132	Clayton	1901		153	1.00	414.95	372.10	
133	Clearfield	1882		665	.70	3,564.40	175.00	23.85
134	Cleghorn	1900		245	1.00	1,760.25	191.50	
135	Clemons			216	5.00	1,833.00	966.10	
136	Clermont	1875		698	1.80			
137	Clio	1882		299	1.50	801.61	61.00	95.50
138	Clover Hill (via Valley Junction)	1921		469	2.50			
139	Clutier	1901		399	4.00	3,087.05	812.58	
140	Coburg	1884		176	4.50	840.48	71.00	
141	Coggon	1892	1895	553		2,150.42	187.50	611.33
142	Coin	1881		603	1.00	5,842.82	204.50	246.04
143	Colesburg	1893		326	.75	1,090.59	137.00	
144	College Springs	1875		495	1.00	1,900.00	56.00	
145	Collins	1893		670	.75	4,672.44	639.28	
146	Colo	1876		507	.75	4,672.20	179.50	
147	Columbus City	1874	1914	400		808.63	55.25	9.60
148	Columbus Junction	1874		1,000	1.50	7,815.87	473.15	
149	Conesville	1878		307	4.00	592.08	187.00	
150	Conrad	1886		754	1.00	10,359.30	300.00	
151	Conway	1879		280	1.00	1,408.31	142.50	
152	Coon Rapids	1882		1,328	.50	17,478.30	1,385.80	693.25
153	Coppock	1873		110	.50	176.06	8.00	
154	Coralville (via Iowa City Route)	1873		150				
155	Correctionville	1882		1,182	1.00	7,569.78	339.85	
156	Corwith	1886		770	4.00	13,358.72	379.50	
157	Corydon	1882	1916	1,867	1.00	25,661.15	327.12	
158	Cotter	1912		140	2.00	847.77		
159	Coulter			277	2.00	2,145.43	219.00	
160	Craig	1911		150	1.00	1,003.00	207.00	
161	Crawfordsville	1891		332		3,315.15	1,411.30	
162	Cromwell	1893		143	.40	304.54	15.00	326.14
163	Crystal Lake	1898		177	.25			
164	Cumberland	1893		561	.70	4,950.00	468.00	
165	Curlew	1902		173	2.50	763.13	180.00	
166	Cushing	1892		286		7,554.59	190.00	156.55
167	Cylinder			174	1.50	1,283.75	60.30	
168	Dakota City	1878		439	1.00	4,886.97	313.50	
169	Dallas	1911		700	.75	2,237.42	88.60	
170	Dallas Center	1869		864	.25	9,947.12	447.23	6.00
171	Dana	1908		163	.40	778.60	56.00	
172	Danbury	1881		677	.90	8,605.36	547.50	
173	Danville	1901		290	.75	2,676.14	96.50	
174	Davis City	1877	1886	476	1.00	5,810.02	242.05	
175	Dawson	1908		300	.50	1,700.24	175.75	
176	Dayton	1881		840	.75	21,779.59	801.00	14.40
177	Decatur City	1875	1892	300	.50	1,457.59	160.00	
178	Dedham	1883		356		2,649.34	228.13	
179	Deep River	1887	1913	525	2.00	3,696.55	207.94	10.00
180	Defiance	1882		389		1,848.68	254.00	
181	Delaware	1915		262	.40	557.43	69.00	
182	Delhi	1909		390	1.00	1,600.89	262.75	
183	Delmar	1876		550		1,107.52	498.15	986.02
184	Deloit			266		3,316.25	135.00	
185	Delphos	1921		100	1.00	386.58		
186	Delta	1877		738	1.00	5,378.91	138.80	
187	Denver	1896		476	.75	4,761.12	342.81	26.25
188	Derby			350	.25	1,493.31	57.00	
189	De Soto	1875		261				

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
134.00			15,658.99	4,785.73	7,944.12	28,388.84	127
			4,144.02		278.09	4,422.11	128
			7,429.58	10.78	381.39	7,821.76	129
2,058.03	58.49	66.18	9,289.39		4,541.32	13,830.71	130
3,346.35		550.00	17,462.57	3,120.00	2,467.69	23,050.26	131
70.29	199.16		1,056.41	339.72	170.75	1,566.88	132
		12.25	3,775.50		1,313.70	5,089.20	133
			1,951.75		725.37	2,677.12	134
		132.51	2,931.61	400.00	641.51	3,973.12	135
							136
	56.34		1,014.45			1,014.45	137
							138
282.38			4,182.01		4,120.35	8,302.36	139
		500.00	1,411.48	730.82	83.45	2,225.75	140
5,436.20			8,385.57		2,774.16	11,159.60	141
997.20	3,506.80		10,857.36		1,012.89	11,870.25	142
		300.00	1,527.59	932.00	145.65	2,605.24	143
	538.28		2,494.28		1,539.93	4,034.21	144
912.17			6,223.89	20.52	1,692.36	7,936.77	145
544.29			5,395.59	1.75	1,559.96	6,957.70	146
125.00		190.00	1,188.48		141.21	1,329.69	147
3,745.47	3,154.99	3,176.16	18,365.64		12,880.98	31,246.62	148
600.00			1,379.08		1,388.50	2,767.58	149
971.55			11,630.85		3,385.97	15,016.82	150
			1,550.81		771.15	2,321.96	151
47.00			19,604.35	18.65	4,625.03	24,248.03	152
			184.06		80.75	214.81	153
							154
17,884.46			25,794.09		3,915.64	29,709.73	155
5,127.14			18,865.36	455.20	4,599.47	23,920.03	156
22,254.74	3,331.20		51,574.21	4,749.52	13,365.17	69,688.90	157
			847.77		221.15	1,068.92	158
	17,286.35		19,650.78	174.77	608.66	20,434.21	159
592.47	8,919.75		10,722.22	785.87	1,337.65	12,845.74	160
762.42			5,488.87	354.25	1,473.65	7,316.77	161
			615.68		469.70	1,115.38	162
							163
1,844.00		250.00	7,512.00		3,914.37	11,426.37	164
	3,529.17		4,472.30		160.69	4,632.99	165
3,952.39	250.00	700.00	12,803.53	1,680.00	505.41	14,988.94	166
			1,344.05		1,559.04	2,903.09	167
323.91	3,025.29		8,549.67	500.50	2,071.18	11,121.35	168
			2,326.02	1,688.64	208.83	4,223.49	169
	8,048.89	6,601.62	25,050.86	362.10	1,830.46	27,243.42	170
			834.60		452.70	1,287.30	171
3,338.75	61.43		12,553.04	165.66	2,856.28	15,574.98	172
3,125.86			5,898.50	500.00	936.07	7,334.57	173
319.56			6,371.63		1,894.92	8,266.55	174
			1,875.99		58.54	1,934.53	175
10,998.79	.96		33,594.74	5.52	13,073.55	46,673.81	176
			1,617.59		384.01	2,001.60	177
420.25			3,297.72		613.50	3,911.22	178
653.09			4,497.58		2,709.32	7,206.90	179
4,014.58			6,117.26		1,719.89	7,837.15	180
			626.43		49.98	676.41	181
	28.13		1,891.77	500.00	472.03	2,863.80	182
1,926.48	5,488.98		10,007.15		2,775.44	12,782.59	183
			3,451.25		683.82	4,135.07	184
		.10	386.68		249.32	636.00	185
			5,517.71	439.63		5,957.34	186
5,692.54		122.68	10,945.40	1,241.00	8,349.77	20,536.17	187
			1,550.31		1,248.24	2,798.55	188
							189

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
190	De Witt	1858		1,849	1.50	30,431.61	1,490.65	318.64
191	Dexter	1871		790	1.33	21,233.22	2,386.35	
192	Diagonal	1896		569	1.00	2,199.73	399.00	
193	Dickens			337		1,370.82	598.16	329.28
194	Dike	1901		453	1.00	4,716.26	515.85	
195	Dixon	1909		197		1,510.17	178.00	
196	Dolliver	1901		171	1.00	1,025.98	150.40	
197	Donahue	1909		101		593.21	150.00	
198	Donnan	1922		27	1.00	722.64		
199	Donnellson	1892		456		4,380.94	283.50	527.89
200	Doon	1892		600		12,232.24	454.00	
201	Dougherty	1900		200	.75	1,747.45	320.90	
202	Dow City	1884	1904	572		4,183.58	806.55	
203	Dows	1892		1,145		6,501.81	1,083.05	163.05
204	Drakesville	1865		261	.50	706.99	88.55	
205	Dumont	1896		609	1.75	21,521.91	369.20	
206	Duncombe	1893		490		2,813.11	76.00	
207	Dundee	1917		200	.50	983.22	135.00	
208	Dunkerton	1899		300		1,843.00	317.00	
209	Dunlap	1871		1,500	1.00	75,389.64	1,192.07	
210	Durant	1867		775	.50	11,784.00	4,933.28	1,496.82
211	Dyersville	1872	1912	1,993	3.00	15,874.10	11,169.61	553.90
212	Dysart	1881		953	.75	26,181.62	512.55	1,330.33
213	Earlham	1870		804	.75	7,854.89	607.38	1.00
214	Earling	1892		321	1.00	1,608.28	149.50	
215	Earlville	1882		619	.40	3,349.43	284.00	776.10
216	Early	1883		576	.25	7,898.28	413.75	
217	Eddyville	1847		1,065	1.00	5,568.74	2,185.90	1,765.01
218	Edenville (Rhodes P.O.)	1883		471	1.00	3,386.00	382.33	
219	Edgewood	1899		675	1.00	4,515.76	141.50	
220	Elberon	1893		339	3.00	2,378.52	192.00	
221	Eldridge	1900		235	.50	2,169.12	316.00	10.00
222	Elgin	1892		623		6,426.98	596.50	
223	Elkader	1891		1,300	1.50	5,562.80	1,002.50	10,021.63
224	Elkhart	1904		175		2,281.86	111.89	
225	Elk Horn	1910		581	1.50	2,635.30	342.50	
226	Elkport	1893	1904	210	1.00	986.81	210.00	
227	Elliott	1882		583	.40	25,572.11	302.50	
228	Ellston	1894		212	.50	783.21	186.00	
229	Ellsworth			512	.75	2,966.59	327.75	
230	Elma	1891		874	1.25	16,808.77	697.25	
231	Ely	1903		182				
232	Emerson	1876		475	.50	3,087.44	593.35	
233	Epworth	1880		468	1.00	3,014.86	189.40	5.00
234	Essex			747		7,782.65	503.85	
235	Everly	1902		500	2.00	9,683.23	476.73	30.00
236	Exira	1880		840		10,670.25	702.55	
237	Exline	1904		755	1.00	1,843.23	428.00	
238	Fairbank	1891	1916	657		3,537.96	354.25	
239	Farley	1879		651		6,016.07	573.24	
240	Farmersburg	1902		290		1,492.18	248.00	
241	Farmington	1847	1880	1,086	1.50	9,858.12	16,013.32	
242	Farnhamville	1893		358	1.00	3,287.81	257.87	
243	Farragut	1878		497	1.00	4,558.76	672.90	
244	Fayette	1874		1,085		7,679.44	1,126.92	
245	Fenton	1903		391	1.00	5,234.55	359.20	
246	Ferguson			206		549.00	86.90	
247	Fertile	1908		235	1.25			
248	Floris	1913		251	.50	476.07	9.00	
249	Floyd	1899	1915	448	1.00	964.16	210.62	629.24
250	Fonda			1,136		70,378.81	1,416.10	
251	Fontanelle	1855	1856	869	4.25	5,432.10	744.75	
252	Fort Atkinson	1895		315		1,355.66	270.00	
253	Fostoria	1912		119	.50	1,176.26	20.00	

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
5,613.84		926.33	38,781.07	7,325.63	1,304.33	47,411.03	190
45.50	212.76	519.60	24,427.43	750.42	10,080.54	35,258.39	191
			2,598.73		1,510.96	4,109.69	192
		2,260.34	4,567.60			4,567.60	193
6,506.92	80.00		11,819.03		2,488.76	14,307.79	194
322.71	77.37		2,088.25	1.00	1,525.70	3,614.95	195
436.40		11.68	1,624.46	101.60	731.13	2,457.19	196
586.35			1,329.56		734.07	2,063.63	197
			722.64			722.64	198
261.23			5,453.56		101.40	5,554.96	199
1,032.35			13,718.59	2,461.18	3,429.81	19,609.58	200
			2,068.35		645.51	2,713.86	201
10,527.52			15,517.65	6,542.00	1,904.23	23,063.88	202
1,891.30			9,639.21		4,374.69	14,013.90	203
			795.54		136.76	932.30	204
840.17			22,731.28	9.65	904.62	23,645.55	205
324.40			3,213.51	943.77	115.41	4,272.69	206
			1,118.22		513.99	1,632.21	207
			2,100.00		537.67	2,637.67	208
3,212.86			79,794.57	10,157.34	10,639.72	100,591.63	209
4,734.17			22,948.27		349.31	23,297.58	210
4,786.58			32,384.19		1,191.35	33,575.54	211
15,363.83			43,388.33	19.75	11,961.60	55,369.68	212
13,662.54	10,036.75		32,162.56		3,144.95	35,307.51	213
445.75			2,203.53		830.11	3,033.64	214
5,898.76	73.42		10,381.71		4,500.11	14,941.82	215
9,422.11			17,734.14	3,651.28	4,985.13	26,370.55	216
	10,766.77		20,286.45	1,106.19	5,142.14	26,534.78	217
304.43			4,072.76	500.00	702.25	5,275.01	218
1,011.88			5,669.14	3,271.07	804.88	9,745.09	219
125.75			2,696.27		4,143.53	6,839.80	220
3,626.23			6,121.35		1,500.67	7,622.02	221
385.55	55.28		7,464.31	587.29	1,431.56	9,483.16	222
5,206.89	4,554.82	1,000.97	27,429.61			27,429.61	223
2,597.22			4,990.97		2,480.62	7,471.59	224
6,995.89			9,973.69		863.75	10,837.44	225
			1,196.81	1,447.05	1,057.06	3,700.92	226
1,562.65		1,200.00	28,637.26		6,009.28	35,336.54	227
1,959.89	730.54		3,659.64	1,053.81		4,713.45	228
4,432.81	5,322.00		13,049.15		2,056.41	15,105.56	229
1,226.84			18,732.86		4,403.52	23,136.38	230
							231
			3,680.79		1,850.13	5,530.92	232
727.16			3,936.42			3,936.42	233
1,259.64			9,546.14		5,091.60	14,637.74	234
6,702.54	200.00		17,092.50		8,790.90	25,883.49	235
1,273.51	308.35	21.90	12,976.56		9,379.67	22,356.23	236
100.00			2,371.23			2,371.23	237
6,192.42	8.55		10,093.18		232.64	10,325.82	238
1,089.52			7,678.83		4,705.21	12,384.04	239
			1,740.18		1,601.90	3,342.08	240
10,350.10			36,221.54	8.30	1,665.28	37,895.12	241
4,746.92			8,292.60		2,143.93	10,436.53	242
604.25			5,835.91		3,624.81	9,460.72	243
3,623.74	920.48		13,350.58	179.56	6,342.22	19,872.36	244
5,213.86			10,807.61	745.20	49.81	11,602.62	245
1,123.84	2,500.00		4,259.74		251.51	4,511.28	246
							247
			485.07		382.02	867.09	248
	8,575.40		10,379.42		1,570.11	11,949.53	249
17,079.99		1,462.19	90,337.09	593.67	19,103.67	110,034.43	250
9,099.71	154.44		15,431.00	278.50	8,286.58	23,996.08	251
			1,625.66		217.26	1,842.92	252
	194.84		1,391.10	1.50	4,746.81	6,139.41	253

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
254	Franklin (P. O. Donnell- son).....	1874		117	.50	287.19	14.04	
255	Fraser.....	1904		381	2.50	540.85	104.69	
256	Fredericksburg.....	1894		634	1.00	4,955.05	606.05	
257	Frederika.....	1896		210				
258	Fredonia.....	1922						
259	Fremont.....	1882		545	1.00	3,917.84	303.85	782.19
260	Galt.....	1913		134	.50	988.43	906.50	60.00
261	Galva.....	1889	1897	539	1.60	7,242.04	390.01	
262	Garber.....	1904	1907	189		1,044.21	142.00	
263	Garden Grove.....	1879		666	.60	5,626.06	110.00	353.55
264	Garnavillo.....	1907		314	.80	3,052.68	660.15	
265	Garner.....	1881		1,310	.75	72,345.53	949.09	
266	Garrison.....	1883		437	.50	1,943.57	303.35	
267	Garwin.....	1890		587	4.50	10,517.72	537.75	
268	Geneva.....	1903		210		2,117.00	153.00	
269	George.....	1889		788	2.50	10,617.13	977.34	
270	Gilbert.....	1904		234	1.00	3,651.54	39.00	
271	Gilbertville.....	1917		225		776.57	193.91	
272	Gilman.....			490	1.00	7,068.00	1,561.00	378.31
273	Gilmore City.....	1887	1896	935	1.19	21,056.83	528.10	
274	Gladbrook.....			961	1.25	6,066.50	732.00	2,738.30
275	Glidden.....	1873		844	1.00	8,799.16	26,953.11	
276	Goldfield.....	1885		749		6,511.39	657.26	12.60
277	Goodell.....	1893		236	.60	1,481.98	163.50	
278	Goose Lake.....	1908		97	.25	1,038.01	141.25	
279	Gowrie.....	1881		954	4.00	9,851.47	17,222.39	
280	Graettinger.....	1894		900	10.00	2,224.98	644.50	125.50
281	Grafton.....	1896		233		3,198.75	292.50	
282	Graf.....	1912		82	1.50			
283	Grand Junction.....			1,010		7,890.72	10,895.49	1,350.40
284	Grand Mound.....	1884	1903	500	1.00	5,110.73	222.00	4.08
285	Grand River.....	1900		456		2,029.58	433.00	
286	Grandview.....	1901		375	.50	2,126.43	127.00	
287	Granger.....	1905		324	.50	2,456.21	268.00	
288	Grant.....	1912		358	1.75	1,267.63	214.95	
289	Grant City (Auburn P. O.).....	1895		165	1.00			
290	Granville.....	1891		358	.50	8,218.28	383.50	
291	Gravity.....	1882		548		2,356.38	226.00	
292	Gray.....	1894		192	1.00	1,658.66	105.00	
293	Greeley.....	1892		412	.50			
294	Greene.....	1879		1,875		11,131.49	1,508.80	8,182.00
295	Greenfield.....	1876		1,678	1.50	16,892.65	3,877.91	
296	Green Island.....	1904		132	.50	426.36	173.00	
297	Greenville.....	1916		167		1,463.77	117.50	
298	Grimes.....	1894		400	1.00	2,385.95	215.00	
299	Griswold.....	1880	1901	1,265	1.00	13,984.83	931.50	
300	Grundy Center.....	1877		1,749	1.00	19,577.52	1,913.73	
301	Gruver.....	1913		118	.20	1,002.28	118.00	
302	Guernsey.....	1906		200	1.00	549.75	152.50	
303	Guthrie Center.....	1880		1,727	.75	18,568.82	1,060.40	16.56
304	Guttenberg.....	1857		1,880		7,945.89	15,858.13	1,642.12
305	Halbur.....	1902		186	.20	1,596.19	161.08	16.43
306	Hamilton.....	1900		485	.75	654.76	207.16	
307	Hancock.....	1891		276	1.00	1,380.22	163.51	591.83
308	Hanlonton.....	1901		200	1.00	1,647.64	147.00	2.00
309	Hansell.....	1919		150	1.50	754.47	36.00	
310	Harcourt.....	1896		307		2,543.38	324.00	
311	Hardy.....	1915		149	1.10	961.08	149.00	
312	Harper.....			247		675.92	143.50	
313	Harpers Ferry.....	1901		327	2.00	1,341.92	194.75	
314	Harris.....	1903		417	4.00	9,605.68	2,867.36	
315	Hartford.....	1913		218	1.00	1,649.09		
316	Hartley.....	1888		1,306	1.00	101,871.56	1,219.85	3,701.05

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
			301.23		30.56	331.79	254
			645.54	86.71		732.25	255
8,450.08			14,011.18		5,290.80	19,301.98	256
							257
			5,003.88	185.36	2.98	5,192.22	258
		150.00	2,104.93	350.00	612.51	3,067.44	259
5,352.22			12,984.27		12,627.53	25,611.80	260
			1,186.21	1,736.51	.69	2,923.41	261
105.00			6,194.61		1,418.48	7,613.09	262
			3,712.83		524.01	4,236.84	263
3,115.63	77.72		76,487.97	461.35	9,042.60	85,991.92	264
			2,246.92		1,101.46	3,348.38	265
809.26			11,864.73		6,669.07	18,533.80	266
		532.85	2,802.85	2.25	1,333.34	4,138.44	267
1,318.04			12,912.51	6.55	1,921.57	14,840.63	268
568.81			4,259.35	362.79	15.97	4,638.11	269
		300.00	1,270.48	200.00	209.25	1,679.73	270
2,049.41	74.15		11,130.87	854.25	3,283.70	15,268.82	271
2,013.23			23,598.16	1,544.54	3,219.97	28,362.67	272
2,397.31	4,503.69		16,437.80		9,142.86	25,580.66	273
29,155.90	36,231.00	2,644.76	103,784.93	604.30	3,508.75	107,987.98	274
631.90			7,813.15	2.75	7,513.70	15,329.60	275
			1,645.48	6.25	84.55	1,736.28	276
			1,179.26		1,065.91	2,245.17	277
2,002.35	6,528.89		35,605.10	194.60	11,326.19	47,125.89	278
262.87			3,257.85		255.16	3,513.01	279
1,703.53			5,194.78		5,338.79	10,533.57	280
							281
1,215.46	13,628.08	300.00	35,280.15	2,000.00	3,135.13	40,415.28	282
1,541.78			6,878.59		1,362.74	8,241.33	283
			2,462.58		24.63	2,487.21	284
	5,100.00	700.00	8,053.43	2,300.00	366.88	10,720.31	285
3,190.32		104.65	6,019.18		3,487.16	9,506.34	286
			1,482.58		419.66	1,902.24	287
							288
63.35		1,467.59	10,132.72			10,132.72	289
		247.85	2,830.23	50.35	989.76	3,870.34	290
129.50		79.73	1,972.89	371.59	9.15	2,353.63	291
							292
4,113.40	11,302.36	2.15	36,240.20	1,629.76	3,532.37	41,402.33	293
30,055.32			50,825.88		19,867.96	70,693.84	294
			599.36	26.12	1,086.25	1,711.73	295
1,837.98			3,419.25	325.00	1,750.84	5,495.09	296
4,750.64			7,351.59	600.00	1,091.94	9,043.53	297
3,056.06			17,972.39	1,007.04	7,674.16	26,653.59	298
4,303.06	343.00		26,137.31	2,502.00	25,318.98	53,958.29	299
		75.00	1,195.28		843.39	2,038.67	300
	2,513.88		3,216.13		792.82	4,008.95	301
5,197.05			24,842.83	5.15	12,752.79	37,600.77	302
22,209.41	82.18		47,737.73	1,787.12	4,645.57	54,170.42	303
1,782.11	272.65		3,828.46		2,604.99	6,433.45	304
22.50			884.42		245.86	1,130.28	305
			2,135.56		1,394.10	3,529.66	306
			1,796.64		1,875.11	3,671.75	307
			790.47	1,147.29	481.31	2,419.07	308
2,161.50			5,028.88		1,926.81	6,955.69	309
1,946.54			3,056.62		176.28	3,232.90	310
			819.42		201.84	1,021.26	311
1,075.89			2,612.56		174.31	2,786.87	312
3,138.73			15,611.77		956.43	16,568.20	313
	42.81	35.50	1,727.40		1,094.48	2,821.88	314
22,243.39			129,035.85	4,436.60	8,852.95	142,325.40	315

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
317	Hartwick	1912		107	1.00	497.43	37.00	
318	Harvey	1903		480				
319	Hastings	1877		424		1,602.86	139.00	82.05
320	Havelock	1892		331	.50			
321	Hawkeye	1895		635	.50	6,211.68	190.50	
322	Haynesville	1916		124		733.35	79.50	
323	Hazleton	1893		545	1.00	2,018.47	349.58	
324	Hedrick	1882		926	1.25	16,650.51	484.56	
325	Henderson	1893		234		1,082.42	227.75	
326	Hepburn	1883		120	.50	344.48	10.00	
327	Hills	1906		231	.50	476.10	174.05	
328	Hillsboro	1916		350	.56	1,545.40	962.42	
329	Hinton	1907		263	1.00			
330	Holland	1897		165		1,349.26	140.00	65.36
331	Holstein	1883		1,400	1.10	25,967.84	125,117.46	30.15
332	Holy Cross	1898		140		236.10	509.50	
333	Hopeville	1896		103	.12			
334	Hopkinton	1870		765		5,562.57	286.00	
335	Hornick	1896	1915	300		5,262.43	293.00	
336	Hospers	1890		600		7,541.98	330.22	
337	Hubbard	1881		692	1.25	5,164.16	11,944.35	1,251.35
338	Hudson	1893		408	1.00	9,201.64	553.84	
339	Hull	1886		794	.75	7,257.75	8,235.66	
340	Humeston	1881	1917	1,214	1.25	16,884.94	3,037.82	13.30
341	Hurstville			176	1.50	331.42	12.50	
342	Huxley	1902		366	2.50	5,088.23	377.50	
343	Imogene	1881		300	1.00			
344	Inwood	1885		746	1.50	17,033.72	213.00	
345	Ionia	1891		280	.75	769.93	250.10	
346	Ireton	1890		730	1.00	4,251.26	19,584.00	
347	Irwin	1892		340	2.20	1,407.91	308.00	
348	Jackson Junction	1897		141	5.00	572.18	12.00	
349	Jamaica	1901		395	.37	1,178.86	129.00	
350	Janesville	1895		261	.75	1,242.92	136.35	
351	Jesup	1876		774	1.50	9,079.07	423.00	
352	Jewell Junction	1883		1,000	4.00	10,006.64	1,847.94	958.73
353	Joice	1913		233	1.00	2,987.36	303.40	
354	Jolley	1896		300	1.00	1,159.43	812.03	
355	Kalona	1890		632	.75	4,991.22	280.06	
356	Kamrar	1896		256	1.25	1,316.07	94.00	
357	Kanawha	1902		659		12,518.74	676.00	
358	Kellerton	1881	1896	693		3,340.47	128.00	
359	Kelley	1900		193	1.50	2,090.04	96.00	
360	Kellogg	1873		603	.25	6,613.80	577.97	761.30
361	Kensett	1894		336	.25	1,977.26	853.17	
362	Kent	1908		186	.50	2,004.50	201.50	
363	Kenwood Park	1886		693	.75			
364	Keosauqua			900	1.25	5,970.17	450.00	
365	Keota	1873		1,025	1.00	11,209.97	4,025.06	4.50
366	Keswick	1912		354	4.00	1,721.35	225.00	
367	Keystone	1894		558	.60	5,000.59	419.50	
368	Kimballton	1908		385	1.00	5,533.33	340.83	
369	Kingsley	1884		1,053	1.50	9,805.00	3,953.64	
370	Kinross	1898		142		555.00	110.00	
371	Kirkman	1892		206	.25	1,643.41	189.04	
372	Kirkville	1882		282	1.00	725.50	80.00	
373	Kiron	1900		300	.22	2,099.10	153.25	
374	Klemme	1900		504	1.00	11,352.15	726.65	
375	Knierim	1901		175	1.00	1,220.59	67.50	
376	Knowlton	1893		185	1.00	195.41	8.00	
377	Lacona	1880		502	.30	2,916.63	254.00	
378	Ladora	1879		320	.50	2,714.14	166.00	88.86
379	Lakota	1918		472		4,352.49	552.67	
380	Lake Mills	1880		1,529	3.75	8,007.30	1,129.40	
381	Lake Park	1892		900	1.50	15,236.80	1,933.92	

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
			534.43		420.15	954.58	317
							318
10.00			1,833.91		720.00	2,553.91	319
							320
914.58			7,316.76	1,000.00	1,968.94	10,285.70	321
	2,512.50		3,325.35		360.48	3,685.83	322
			2,368.05		111.97	2,480.02	323
459.40			17,594.47		1,488.73	19,083.20	324
			1,310.17		371.80	1,681.97	325
1.06			355.54		753.79	1,109.33	326
158.70		30.00	838.85		1,509.33	2,438.18	327
			2,507.82		518.41	3,026.23	328
							329
			1,554.02		860.01	2,414.03	330
6,651.20	1,664.68		159,431.33		39,924.02	199,355.35	331
128.50			874.10		127.10	1,001.20	332
							333
1,264.34			7,112.91	55.67	1,251.75	8,420.33	334
3,406.31	1,408.25		10,809.99		3,210.26	13,580.25	335
752.15	124.38		8,748.73	2.10	2,196.03	10,946.86	336
1,257.19			19,617.05		7,143.73	26,760.78	337
5,512.05	101.43		15,368.96		4,400.85	19,829.81	338
2,459.91	40,402.54	2,170.95	60,526.81		9,791.36	70,318.17	339
2,673.17	110.33		22,719.56		5,137.00	27,856.56	340
			343.92		807.98	1,151.90	341
211.14	562.62		6,239.49		228.27	6,467.76	342
							343
3,183.39		1,953.05	22,383.16	4,323.34		26,706.50	344
			1,020.03		591.62	1,611.65	345
1,349.91	12,016.34	500.00	37,701.51	3,138.65	1,826.92	42,667.08	346
4,096.62	57.08		5,869.61		2,039.86	7,909.47	347
			584.18		174.20	758.38	348
	661.67		1,969.53	5.10	4,542.31	6,516.94	349
	600.00		1,979.27		17.96	1,997.23	350
732.63			10,234.70		2,561.25	12,795.95	351
749.24	1,000.00	489.06	14,551.61	5,736.80	3,670.20	23,958.61	352
		500.00	3,790.76	500.00	93.53	4,384.29	353
2,490.18			4,461.64		1,063.79	5,525.43	354
284.00			5,555.27		1,709.13	7,264.40	355
721.48	1,225.08		3,356.63		2,300.48	5,657.11	356
9,895.25	27.86		23,117.85	123.59	4,023.77	27,265.21	357
			3,468.47	1.75	779.89	4,250.11	358
1,935.29	29.35		4,150.68		679.53	4,830.21	359
913.49			8,866.56		2,007.59	10,874.15	360
60.00			2,890.43		18.72	2,909.15	361
1,168.19			3,374.19		234.76	3,608.95	362
							363
7,655.43			14,075.60		1,411.08	15,486.68	364
1,910.93			17,150.46	1.00	1,220.73	18,372.19	365
			1,946.35		1,972.97	3,919.32	366
628.78			6,048.87		3,450.62	9,499.49	367
14,944.04			20,848.20		2,159.71	23,007.91	368
3,068.82	62.72	20,413.45	37,303.63		18,660.08	55,964.61	369
	6.91		671.91		151.05	822.96	370
2,578.03		29.83	4,440.31	149.43	1,097.12	5,636.86	371
			805.56		204.58	1,010.13	372
351.33	31.28		2,634.96		865.08	3,500.04	373
418.14		57.46	12,554.40		4,859.61	17,414.01	374
			4,288.09		1,165.88	2,453.97	375
			203.41		1.61	205.02	376
4,831.55			8,002.18		935.30	8,937.48	377
856.41			3,825.41		2,494.12	6,319.53	378
577.37			5,462.53		1,265.80	6,728.33	379
2,130.20	121.82		11,388.72	8.35	10,872.35	22,269.42	380
8,340.21		450.00	25,960.93	3,353.41	9,852.65	39,166.99	381

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
382	Lake View	1887	1912	838	1.80	8,261.25	13,410.43	
383	Lamoni	1885		1,746	3.00	15,447.47	34,006.34	
384	Lamont	1892		595		5,564.64	274.74	
385	Lamotte	1873		327	1.00	3,090.31	164.00	
386	Lanesboro	1903		282		1,970.65	174.75	
387	Lansing	1873		1,665	3.00	10,539.54	1,235.55	1,013.29
388	La Porte City	1871	1897	1,443		12,208.50	2,260.10	
389	Larchwood	1892		450	1.00	3,056.84	1,175.56	
390	Larrabee	1896		197	1.00	1,354.67	105.77	
391	Latimer	1911		378	6.00	3,230.84	251.54	
392	Lattner (R. F. D. No. 14, via Epworth)	1912		37				
393	Laurel	1903		200	1.00	1,249.00	221.00	
394	Laurens	1890		916	.50	22,408.42	633.90	
395	Lawler	1871		653	1.30	3,993.04	481.56	
396	Lawton			243				
397	Le Claire			724				
398	Ledyard	1895		238	1.00	2,560.65	207.60	
399	Le Grand	1891	1911	320	1.00	1,383.00	50.00	
400	Lehigh	1883		1,100	4.00	5,091.20	1,168.76	980.91
401	Leighton	1909		130	1.00	722.72	56.00	
402	Leland	1895		186		1,005.16	397.00	
403	Lenox	1875		1,400		14,273.47	825.20	
404	Le Roy	1904		174	.25	896.12	7.50	
405	Lester	1893		372	2.00	4,063.00	563.00	
406	Lettsville	1877		428	1.00	3,106.60	83.50	
407	Lewis	1874	1881	607	.60	4,960.75	332.15	
408	Libertyville	1916		321	.40	1,178.09	156.50	15.00
409	Lidderdale	1905	1909	182	3.00	3,331.18	155.25	
410	Lime Springs	1876		595	.75	4,379.62	358.50	
411	Lincoln	1913		143	.75	1,854.87	612.70	
412	Linden	1893		267	1.00	2,625.13	350.77	
413	Lineville	1871		707	1.50	3,969.08	290.25	
414	Linn Grove	1912		400		4,823.67	236.75	3.00
415	Lisbon	1875		824	1.00	10,209.76	26,034.31	
416	Liscomb	1874		400	1.00	1,593.00	319.70	
417	Littleport	1907		200		819.28	214.00	
418	Little Rock	1894		635	1.00	10,202.26	625.90	
419	Little Sioux	1883		436	.37	642.97	259.00	
420	Livermore	1883		686	.75	11,185.29	708.75	
421	Lockridge	1913		230	.50	1,093.38	86.00	
422	Logan	1876		1,637		56,426.81	396.02	1.75
423	Lohrville	1888		723	2.00	11,937.88	906.25	
424	Lone Rock	1916		193	1.00	1,882.23	147.00	59.15
425	Lone Tree	1892		675	.75	5,101.61	398.65	506.73
426	Long Grove	1913		165	1.25	1,015.42	147.00	
427	Lorimer	1889		678	3.50	3,676.57	580.45	15.85
428	Lost Nation	1903		537	1.50	13,692.33	644.23	
429	Lovilia	1900		958	1.00	4,195.21	1,306.43	
430	Lowden	1869		655	2.40	4,928.07	1,108.16	
431	Low Moor	1897		277		2,029.80	198.60	
432	Luana	1911		181	1.00	1,032.09	225.90	56.05
433	Lucas	1886		614	1.00	1,512.54	528.50	
434	Luther	1903		145	.75	1,123.18	34.00	
435	Lu Verne	1887		610		3,921.56	846.80	
436	Luxemburg	1912		93		423.06	89.00	
437	Luzerne	1895		180	1.00	1,356.62	84.00	
438	Lynnville	1875		461	.75	1,693.98	52.50	
439	Lytton	1911		278		6,034.79	1,011.00	
440	Macedonia	1892		352		2,315.17	305.20	.66
441	Macksburg	1876		228	2.00	890.80	57.81	.50
442	Madrid	1883		1,783	1.25	24,978.29	807.70	538.00
443	Magnolia	1838		299	.50	1,009.10	185.75	
444	Malcolm	1872		413	1.00	3,465.37	253.96	7.50
445	Mallard	1895		431		3,084.58	325.00	428.74

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
23,469.70		22.75	45,164.13	3.45	15,987.24	61,154.82	382
4,227.72	46,597.48		100,278.01	10,745.83	7,482.89	118,506.73	383
361.75			6,201.13		1.50	6,202.63	384
414.03			3,668.34	694.00	1,080.36	5,442.70	385
20.00			2,165.40	3.95	403.58	2,572.93	386
3,105.32	5,500.00	1,238.00	22,631.70		2,578.46	25,210.16	387
	40.91	389.23	14,898.74		855.74	15,754.48	388
6,991.18			11,223.58		3,944.13	15,167.71	389
3,369.72	24.72		4,854.88		743.59	5,598.47	390
649.62			4,132.00		1,932.16	6,064.16	391
							392
			1,470.00		1,524.97	2,994.97	393
23,437.95		46.38	46,526.65	9,429.47	27,357.43	83,313.55	394
8,271.54			12,746.14		4,253.60	16,999.74	395
							396
							397
293.00			3,061.25	485.22	570.52	4,116.99	398
	19.18		1,452.18		386.24	1,838.42	399
6,229.39	12,049.51		25,519.77		7,167.74	32,687.51	400
		309.35	1,088.07	1,653.52	61.99	2,803.58	401
			1,402.16	462.64	379.55	2,244.35	402
1,734.09	20,682.41		37,515.17	6,043.01	12,040.47	55,598.65	403
			903.62	24.00	1.04	928.66	404
4,113.00	63.00		8,802.00		2,413.00	11,215.00	405
			3,190.10		1,227.15	4,417.25	406
2,058.46	66.05		7,417.41		4,911.56	12,328.97	407
88.07			1,437.66		197.86	1,635.52	408
2,154.84		50.00	5,691.27		2,363.90	8,055.17	409
193.22			4,931.34		1,463.23	6,394.57	410
122.51	12.36		2,602.44	718.86	906.24	4,227.54	411
			2,975.90	2.10	879.15	3,857.15	412
501.05			4,760.38		1,641.87	6,402.25	413
703.89	4,537.21	5.00	10,359.52	400.00	3,314.25	14,073.77	414
2,134.69	63,259.38		101,638.14	10,025.67	2,033.87	113,697.68	415
75.00			1,987.70	24.00	1,594.45	3,606.15	416
		352.40	1,385.68		68.49	1,454.17	417
9,809.76	1,213.80		21,851.72		6,680.18	28,531.90	418
400.65			1,302.62		352.75	1,655.37	419
9,133.21			21,027.25	224.01	11,184.78	32,436.04	420
			1,179.38		609.15	1,788.53	421
5,483.66	282.90		62,591.14	608.47	12,610.96	75,810.57	422
821.75			13,665.88	24.04	6,179.52	19,869.44	423
2,156.62	6.75		4,251.75		830.94	5,082.69	424
943.67			6,950.66	257.50	1,617.49	8,825.65	425
1,129.50	83.69		2,375.61	29.95	1,673.41	4,078.97	426
	51.77		4,324.64	276.18	8.57	4,609.39	427
984.35			15,320.91	262.17	926.67	16,509.75	428
			5,501.64		1,346.70	6,848.34	429
271.88			6,308.11	11.00	5,204.51	11,523.62	430
2,797.39			5,025.79		58.44	5,084.23	431
			1,314.04		648.09	1,962.13	432
			2,041.04	303.88	56.80	2,401.72	433
432.95	700.00		2,290.13		808.96	3,099.09	434
8,291.61	821.18	666.23	14,547.38	713.88	6,331.36	21,592.62	435
		45.60	557.66		170.92	728.58	436
		692.50	1,440.62		1,625.18	3,065.80	437
			2,438.98		993.24	3,432.22	438
621.25			7,667.04	36.18	2,361.21	10,064.43	439
893.30			3,514.33		2,615.06	6,129.39	440
32.69	200.00		1,181.80		1,006.22	2,188.02	441
2,363.88			28,687.87	1,294.41	6,564.82	36,547.10	442
			1,194.85		889.99	2,084.84	443
606.65			4,333.48		2,021.25	6,354.73	444
			3,838.32	3,869.38	1,519.52	9,227.22	445

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
446	Maloy	1902		121	.50	353.73	50.00	
447	Malvern	1872		1,195		10,914.51	430.25	1,772.87
448	Manilla	1887		1,142	1.00	26,773.35	1,979.67	106.25
449	Manly	1898		1,476	1.25	7,912.44	1,995.42	
450	Manning	1880		1,863	1.90	17,701.00	1,681.71	81.00
451	Manson	1877		1,409	3.00	99,681.67	3,241.72	6.00
452	Mapleton	1878		1,367	1.50	60,343.38	1,095.05	
453	Marathon	1892		520	1.00	4,821.95	971.30	
454	Marble Rock	1881		483	1.00	3,808.38	475.00	532.14
455	Marcus	1882	1893	1,091	1.50			
456	Marne	1892		284	1.00	2,227.97	121.00	
457	Marquette			923	1.00	3,336.38	321.00	
458	Martelle	1899		156	.37	668.96	92.10	14.43
459	Martinsburg	1887		278	.37	626.56	11.22	
460	Martensdale	1920		100	.40	949.38	86.00	
461	Marysville	1875		234	.75	287.53		
462	Masonville	1901	1915	250		885.56	225.85	
463	Massena	1887		500	1.00	2,782.93	361.70	
464	Matlock	1897		94	.75	926.91	122.00	
465	Maurice	1891		329	.75	1,995.33	4,819.49	
466	Maxwell	1883		811	.75	8,227.03	692.80	
467	Maynard	1887		387	1.00	3,270.89	408.00	
468	Maysville (Walcott P.O.)	1909		85		305.11	170.00	
469	McCallsburg	1920	1921	261	1.00	2,538.98	516.91	
470	McCausland	1909		110	.25	681.45	175.00	
471	McClelland	1903		142	.15	1,026.53	129.50	
472	McGregor	1860		1,289		11,178.59	1,557.69	388.50
473	McIntire	1894	1922	514	1.00	2,134.99	343.42	
474	Mechanicsville	1867		812		6,540.93	765.20	
475	Mediapolis	1875		780	1.00	6,588.47	983.46	126.74
476	Melbourne	1895		481	1.00	2,568.00	605.58	
477	Melcher	1913		1,582		10,208.72	1,130.81	576.64
478	Melrose	1882		450	1.00	2,237.68	233.50	
479	Melvin	1901		282	.25	3,402.03	291.00	
480	Menlo	1882		476	.41	2,492.12	268.00	
481	Meriden	1874		218		1,492.05	167.00	1.50
482	Merrill	1894		633	.70	28,419.78	816.00	
483	Meservey	1893		282	1.50	1,842.47	140.25	
484	Meyer	1901		90	18.00	1,132.22	249.50	
485	Middletown			112	.25	996.35	68.55	
486	Miles	1893		333	1.00	3,466.76	165.50	587.10
487	Milford	1892		908	1.00	21,100.77	2,186.65	
488	Millersburg	1911		210	1.00	701.24	205.00	
489	Millerton	1916		159	.50	700.11		
490	Milo	1880		560	2.00	6,222.36	842.40	
491	Milton			845	2.00	2,403.33	1,190.00	
492	Minburn	1892		418	.50	5,067.66	479.35	
493	Minden	1890		381	.50	3,898.86	419.23	
494	Mingo	1903		324	2.80	1,526.39	212.50	
495	Mitchell			195	2.50	675.48	89.00	
496	Mitchellville	1875		752		8,208.35	643.40	
497	Modale	1873		381	1.00	2,451.56	681.00	
498	Mondamin	1881		508		3,141.75	311.49	
499	Moneta	1903	1917	127	.50	871.21	105.00	
500	Monmouth	1894		200	.75	1,022.89	144.48	1.00
501	Monona	1897		1,049	1.00	17,491.96	2,690.04	1,087.00
502	Monroe	1870		936		16,262.54	590.64	994.48
503	Montezuma	1868		1,273	2.00	16,497.88	1,596.00	
504	Montour	1870		409		1,642.26	221.89	40.00
505	Montrose			549	1.00	1,698.03	153.66	222.34
506	Moorhead			381		4,804.61	3,753.11	
507	Moorland	1902		181	1.50	1,133.48	84.70	
508	Moravia	1880		837	1.75	3,407.83	870.91	
509	Morning Sun	1889		751	1.00	6,765.87	235.08	1,319.85
510	Morrison	1884		207	.25	769.00	156.50	

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
			403.73		41.51	445.2	446
			13,117.63		1,288.17	14,405.8	447
32,817.15			61,676.42	5,084.91	20,825.49	87,586.8	448
	3,574.61		13,482.47	1,825.35	1,052.63	16,360.4	449
8,077.53	21,091.13	25.00	48,657.37	32.30	14,803.99	63,493.6	450
7,144.21			110,073.60	2,889.42	23,073.03	136,036.05	451
4,067.78			65,506.21	5,507.38	4,234.50	75,248.09	452
9,249.24			15,042.40		6,030.63	21,073.12	453
6,053.42			10,868.94	362.00	5,447.83	10,678.77	454
							455
524.75	809.46		3,683.18	1,396.23	2,754.50	7,833.91	456
1,299.03	13.00		4,969.41	1,356.93	192.67	6,519.01	457
	354.18		1,129.67			1,129.67	458
			637.78		430.61	1,068.39	459
	2,000.00		3,035.38		260.05	3,295.43	460
			287.53		162.00	449.53	461
			1,111.41			1,111.41	462
			3,144.63		1,579.15	4,723.78	463
1,027.90	12.96		2,089.77		396.50	2,486.27	464
280.22	19,601.78		26,696.82	1,092.06	27.90	27,816.78	465
942.28	75.00		9,937.11	44.00	3,005.72	12,986.83	466
598.10	36.12		4,313.11		302.02	4,615.13	467
			475.11		449.50	924.61	468
			3,055.89		2,590.79	5,646.68	469
		71.80	928.25		1,002.43	1,930.68	470
			1,156.06		1,295.37	2,451.40	471
3,041.01		314.86	16,480.65	1,256.40	12,290.14	30,027.28	472
			2,478.41		394.25	2,872.66	473
1,509.95	24.62		8,840.70	134.25	1,729.48	10,704.43	474
1,592.66			9,291.33	2,888.20	3,667.45	15,846.98	475
			3,163.58	8,419.42	366.87	11,954.87	476
	21.75		11,937.92	2,467.74	2,324.40	16,730.06	477
			2,471.18	10.00	868.62	3,344.80	478
4,506.17	50.00		8,249.20		932.73	9,181.93	479
	3.73		2,763.85	387.87	3,737.55	6,888.77	480
			1,660.55		1,107.53	2,768.08	481
12,280.90	8,683.75		50,200.43		9,123.05	59,323.48	482
774.77	335.00		3,092.40	323.34	1,649.59	5,065.42	483
			1,381.72		20.79	1,402.51	484
	354.95		1,419.85		81.77	1,501.62	485
1,051.09			5,270.45		2,921.77	8,192.22	486
3,941.50	5,058.33	700.00	32,987.25	1.15	12,088.91	45,077.31	487
			906.24		133.49	1,039.73	488
		140.00	840.11	140.00	283.97	1,264.08	489
10,086.62			17,151.38		877.81	18,029.19	490
	2,200.00	800.00	6,593.33	2,625.44	13.46	9,232.23	491
4,290.56		9.80	9,847.37		406.96	10,254.33	492
453.89	430.00		5,201.98		1,689.80	6,891.78	493
	361.44		2,100.33	555.44	953.14	3,608.91	494
	32.00		796.48		6.18	802.66	495
2,969.36	72.50		11,893.61	14.80	3,415.11	15,323.52	496
344.00			3,476.56	75.62		3,552.18	497
	40.00		3,493.24		1,578.81	5,072.05	498
	798.60		1,774.81	472.75	102.00	2,349.56	499
31.50			1,199.87		1,818.94	3,018.81	500
2,393.20			23,662.20	10.15	9,252.91	32,925.26	501
917.00			18,764.66	3,279.12	2,642.84	24,686.62	502
2,202.43	4,000.00	1,224.59	25,520.90	1,391.89	6,023.24	32,936.03	503
	424.64		2,328.79		1,003.65	3,332.44	504
171.77			2,250.80		491.46	2,742.26	505
5,574.23			14,131.95		1,883.78	16,015.73	506
1,864.41	6.00		3,088.59		199.94	3,288.53	507
83.50			4,362.24	33.70	2,591.70	6,987.64	508
556.66			8,877.41		3,749.77	12,627.18	509
			925.50	5.67	395.60	1,326.77	510

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
511	Moulton	1860		1,387	1.00	14,032.85	722.64	123.00
512	Mt. Auburn	1906		249	.50	1,399.51	165.00	
513	Mt. Ayr	1863		1,738		14,849.63	718.35	
514	Mt. Sterling	1907		179	1.00	372.51	33.00	
515	Mt. Union	1904		225		1,098.06		680.50
516	Mt. Vernon	1869	1893	1,466		18,069.53	5,965.87	1,379.69
517	Moville	1898		878	1.00	18,466.29	1,174.06	
518	Murray	1880		847	1.00	4,697.81	298.60	17.21
519	Nashua	1869		1,317	4.00	11,980.07	589.24	1,200.00
520	Nemaha	1915		166	.14	810.13	5.50	
521	Neola	1882	1910	896	.90	5,991.59	729.40	
522	New Albin	1895		683	.17	2,094.46	320.00	
523	Newell	1876		809	1.25	21,114.81	639.50	
524	Newhall	1912		293	.20	3,027.50	1,600.66	
525	New Hartford	1883		454		3,427.07	544.90	
526	New Liberty	1909		116	.66	686.18	254.00	
527	New London	1860		1,144	.75	6,368.34	373.48	7,222.63
528	New Market	1882		745	3.00	3,213.52	689.90	
529	New Providence	1893		255	4.00	1,531.02	28.00	
530	New Sharon	1871		1,084	4.00	23,112.51	569.10	
531	New Vienna	1895		241	.70	1,085.65	2,764.67	50.00
532	New Virginia	1900		424	1.00	1,082.18	168.50	5.00
533	Nichols	1884		387	2.30			
534	Nodaway	1900		340		1,508.26	93.00	
535	Nora Springs	1875		1,055	3.00	15,554.19	1,560.49	1,103.46
536	Northboro	1908		228		860.43	129.35	
537	North Buena Vista	1908		144	1.00			
538	North English	1891		933	.40	13,926.35	514.30	
539	North Liberty	1909		171		1,076.04	222.84	
540	North Washington	1904		124		300.44	63.50	
541	Northwood	1888		1,597	2.00	9,931.80	731.90	
542	Norwalk	1900		331	1.00	1,867.48	449.99	261.39
543	Norway	1895		463	1.00	4,276.08	351.25	596.46
544	Numa	1909		602	.50	1,056.76	318.50	
545	Oakland	1882		1,188	1.25	8,428.96	736.75	2.25
546	Oakville	1902		466	.50	2,344.71	153.50	
547	Ocheyedan	1891		686	1.00	13,979.69	666.75	
548	Odebolt	1878		1,445	1.00	114,782.75	774.34	
549	Ogden	1878	1901	1,451	4.00	15,496.81	790.76	
550	Okoboji	1922			.50			
551	Olds	1900		186	.50	1,751.82	494.03	
552	Olin	1879		718	1.00	4,321.25	759.00	
553	Ollie	1892		385	1.00	1,789.95	534.50	2.00
554	Oneida	1912		127	1.50			
555	Onslow	1888		218		1,817.71	382.90	
556	Orange City	1884		1,632	.75	56,456.60	3,100.59	
557	Orchard	1913		124	.50	568.73	151.50	
558	Orient	1882		500		2,004.45	253.75	1,063.28
559	Orleans	1895	1917	123	2.00	1,224.49	50.00	
560	Ossian	1876		858	1.00	9,509.38	618.80	10,058.71
561	Osterdock	1904		103		190.48	68.00	
562	Oto	1888		333	1.00	3,218.78	372.32	
563	Ottosen	1908		234	1.00	1,230.48	113.00	
564	Oxford	1881		580		4,527.56	702.84	487.54
565	Oxford Junction	1893		807		8,750.78	389.17	862.75
566	Oyens	1908		100	.25	635.00	181.00	
567	Pacific Junction	1882		666		1,612.52	240.60	
568	Packwood	1894		294	1.00	1,875.18	72.50	
569	Palmer	1900		282	4.00	4,712.26	454.00	232.85
570	Palo	1905		224	2.00	437.72	54.00	
571	Panama	1888	1891	220	1.25	2,475.61	210.50	
572	Panora	1872		966		8,890.90	838.07	
573	Parkersburg	1874		1,108	.50	34,149.59	590.00	30.00
574	Parnell	1891		325	.25	1,207.24	211.50	
575	Paton	1883		414	.25	3,953.49	444.81	

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
6,830.28			21,708.77		1,035.50	22,744.27	511
	600.00		2,164.51		263.80	2,428.31	512
3,235.38	137.63	45.00	18,985.99		4,557.94	23,543.93	513
			405.54		764.67	1,170.21	514
			1,778.56		1,116.55	2,895.11	515
11,693.93	23,159.17		60,268.19	6,154.81	5,122.64	71,545.64	516
14,586.33	7,809.17		42,035.85			42,035.85	517
	47.65		5,061.27		1,912.08	6,973.35	518
2,606.32	10,118.61		26,494.24		5,507.64	32,001.88	519
			815.63	4.00	568.91	1,388.54	520
8,148.86			14,869.85	4,076.10	1,142.62	20,088.57	521
94.30	400.00		2,908.76	2,276.29	182.91	5,367.96	522
3,988.15	2,080.16		27,822.62	6,284.17	1,559.56	35,666.35	523
	1,000.00		5,628.16	66.60	61.09	5,755.85	524
1,555.73			5,537.70	1,000.00	2,064.18	9,201.88	525
	14.24		954.42	1,000.00	1,050.59	3,005.01	526
23,534.43	4,790.00		42,288.88		8,452.64	50,741.52	527
			3,903.42	400.00	603.16	4,906.58	528
		31.36	1,590.38		593.94	2,184.32	529
1,373.96			25,055.57	2,149.00	3,485.98	30,690.55	530
274.36			4,174.68		293.34	4,468.02	531
			1,255.68		3,815.82	5,071.50	532
							533
			1,601.26		597.13	2,198.39	534
1,849.44			20,067.58		2,868.86	22,936.44	535
			989.78	678.38	5.02	1,673.18	536
					170.71	170.71	537
820.29	1,947.29		17,208.23	27.08	2,634.47	19,869.78	538
			1,298.88		390.69	1,689.57	539
			363.94		351.23	718.17	540
2,543.61	285.47		13,492.78		8,599.66	22,092.44	541
			2,578.86		790.95	3,369.81	542
379.91			5,603.70		5,010.83	10,614.53	543
			1,375.26			1,375.26	544
2,433.33	10,048.61		21,649.90	1,012.26	1,526.37	24,188.53	545
			2,408.21		496.19	2,994.40	546
1,112.51			15,758.95	624.05	2,044.57	18,427.57	547
3,178.73	773.68		119,509.50		19,969.51	139,479.01	548
14,328.82	1,883.86		32,500.25	118.84	22,470.43	55,089.52	549
							550
		1,772.52	4,018.37	38.78	49.92	4,107.07	551
1,899.87			6,980.12	1,521.89	174.75	8,676.76	552
			2,326.45		334.94	2,661.39	553
							554
500.05			2,700.66		1,495.96	4,196.62	555
5,847.04	27,315.06		92,719.29		11,270.90	103,990.19	556
	4,068.04		4,788.27		1,728.39	6,516.66	557
6,684.22			10,005.70		2,817.20	12,822.90	558
			1,274.46		390.54	1,665.03	559
1,848.19			22,035.08		2,182.74	24,217.82	560
			258.48		148.85	407.33	561
2,879.36	62.65		6,533.11		1,626.14	8,159.25	562
2,275.90			3,619.38		1,979.30	5,598.68	563
259.18	52.90		6,030.02		1,602.90	7,632.92	564
1,316.90			11,319.60		1,786.32	13,105.92	565
			816.00		34.99	850.99	566
			1,853.12		501.50	2,354.62	567
			1,947.68		93.75	2,041.43	568
5,576.31			10,975.42		7,759.03	18,734.45	569
	18.55		510.27		66.11	576.38	570
90.60			2,776.71			2,776.71	571
14,925.02	266.37		24,920.36	611.50	11,117.95	36,649.81	572
1,749.20	496.34		37,015.13		32,346.76	69,361.89	573
			1,418.74		401.78	1,820.52	574
5,703.42		237.09	10,338.81		5,978.89	16,317.70	575

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
576	Patterson	1877	1912	136		624.78	96.02	
577	Paullina	1882		987	.34	49,921.49	689.00	80.00
578	Persia	1889		380	1.00	2,905.46	673.09	
579	Peru	1897		370	1.90	870.90	40.00	
580	Peterson	1887		580		5,331.83	1,274.21	
581	Pierson	1891		554	4.00	10,688.81	664.84	
582	Pilot Mound	1897		311	1.00	665.96	109.50	
583	Pioneer	1910		84	1.00	410.12	50.00	80.74
584	Pisgah	1904		421	1.00	1,419.83	364.67	
585	Plainfield	1895		303		1,113.98	182.36	
586	Plano	1916		272	.75	925.37	70.08	25.32
587	Pleasanton			266	.25	482.31	47.00	
588	Pleasant Plain	1900		164	1.00	456.44		
589	Pleasantville	1872		859	1.20	11,229.66	873.31	8,930.48
590	Plover	1915		246	.56	1,296.51	133.94	
591	Plymouth	1900		366	1.00	2,037.95	208.55	
592	Pocahontas	1892	1909	1,302		61,329.13	2,738.52	
593	Polk City	1875		277		1,241.28	130.50	
594	Pomeroy	1880		874	4.00	78,877.71	1,145.09	
595	Popejoy	1908		204	1.50	1,410.79	286.00	
596	Portsmouth	1909		280	.50	3,402.64	402.40	
597	Postville	1873		1,039		43,706.58	909.50	182.05
598	Prairieburg	1905		176	.75	1,591.66	106.50	
599	Prairie City	1866		780	.75	6,026.85	489.85	428.75
600	Prescott	1891		429	.75	2,069.13	102.59	
601	Preston	1890		648	.75	7,842.62	534.05	1,109.04
602	Primghar	1888		972		16,214.09	1,278.49	18.95
603	Princeton			414		2,342.52	159.35	5.40
604	Promise City	1901		267		321.73	39.00	
605	Protivin	1894		201	.50	818.20	498.75	85.75
606	Pulaski	1893	1908	419		1,836.15	177.50	
607	Quasqueton	1902		453	1.00	961.06	336.48	
608	Quimby	1906		363	.25	7,775.51	1,796.43	
609	Radeliffe	1891		708	1.00	5,329.54	321.00	
610	Rake	1908		254	1.00			
611	Ralston	1903		200	3.00	1,492.17	54.00	
612	Randalia	1896	1897	113	.60	605.87	30.00	
613	Randolph	1881		404	1.00	2,599.03	262.44	
614	Rathbun	1893		630	.75	445.50	577.13	
615	Readlyn	1905		403		4,310.85	431.90	
616	Reasnor	1914		210	.56	123.01	50.00	372.26
617	Redding	1882		289	1.00	843.54	56.00	
618	Redfield	1881		770	1.25	12,726.47	438.22	14.00
619	Reinbeck	1877		1,415	2.50	19,821.19	695.50	
620	Rembrandt	1901		270	.25	1,682.70	359.00	
621	Remsen	1887	1888	1,144	.37	10,133.88	1,379.10	25.00
622	Renwick	1891		501		4,364.31	356.65	.75
623	Riceville	1892		960	1.00	6,709.62	479.50	
624	Richland	1868		639				
625	Ricketts	1902		161	.25	2,645.63	159.50	
626	Ridgeway	1894		349	3.30	3,388.73	545.00	
627	Rinard	1914		160	1.00	866.13	122.00	
628	Ringsted	1900		599	.75	5,563.76	570.92	307.25
629	Ripley	1896		420	1.00	4,211.01	293.05	
630	Riverside	1875		667		10,196.29	196.25	
631	Riverton	1876		568	1.00	2,775.83	97.50	
632	Robins	1910		110	2.40	443.22		
633	Rock Falls	1858		85		430.58		
634	Rockford	1878		1,031		10,782.42	659.00	1,332.55
635	Rockingham	1910		1,099	1.20	6,172.20	1,957.50	3.47
636	Rock Valley	1888		1,347		7,101.27	1,945.92	8,670.53
637	Rockwell	1881		800	3.00	9,229.48	1,241.90	
638	Rodman			158		437.88	48.95	
639	Rodney	1891		176	.15	995.90	145.00	
640	Roland	1892		829	1.00	12,425.51	235.50	

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
16,490.00			720.80		985.98	1,706.78	576
503.24	5,082.50		67,180.49	4,074.30	4,788.59	76,043.38	577
			9,164.29		3,458.28	12,622.57	578
			910.90		1,322.95	2,233.85	579
1,833.90			8,439.94		1,485.36	9,925.30	580
8,879.63	75.00		20,308.28	1,500.00	8,112.06	29,920.34	581
2,365.92	1,023.33		4,164.71	1.25	2,863.86	7,029.82	582
			540.86		895.96	1,436.82	583
		1,098.86	2,883.36	1,632.64	530.06	5,046.06	584
	52.79		1,349.13		1,171.29	2,520.42	585
			1,020.77			1,020.77	586
			529.31		497.19	1,026.50	587
			456.44			456.44	588
1,152.68			22,186.08		6,180.65	28,366.73	589
	67.50		1,497.95	45.93	2,307.41	3,851.29	590
3,875.16	1,581.00		7,702.66		3,119.20	10,821.86	591
19,123.08			83,190.73	2,165.43	13,521.00	98,877.16	592
	5.55		1,377.33		827.29	2,204.62	593
22,514.12		4,943.70	107,480.62	10,068.60	16,630.23	134,179.45	594
		130.00	1,826.79	390.00	136.48	2,353.27	595
566.94			4,371.98		475.25	4,847.23	596
3,108.30	342.72		48,249.15		17,464.71	65,713.86	597
149.20			1,847.36		610.49	2,457.85	598
520.59			7,466.04		2,061.64	9,527.68	599
3,888.44			6,060.16		229.05	6,289.21	600
6,520.95		3,000.00	19,006.66	44,284.12	332.00	63,622.78	601
3,742.86	14.74		21,269.13	11.14	15,789.45	37,069.72	602
			2,507.27		326.80	2,834.07	603
18.44			379.17		460.36	839.53	604
103.04			1,505.74		212.18	1,717.92	605
			2,013.65		379.41	2,393.06	606
			1,297.54	380.61		1,678.15	607
377.40			9,949.34		2,328.67	12,278.01	608
803.25	66.34		6,520.13		3,493.49	10,013.62	609
							610
	163.22		1,709.39	200.00	33.87	1,943.26	611
			635.87	125.00	137.34	898.21	612
8,254.47			11,115.94		1,133.90	12,249.84	613
			1,022.63		251.79	1,274.42	614
824.74	20.00		5,587.49		1,100.74	6,688.23	615
	153.77		699.04		426.56	1,125.60	616
			899.54		7.19	906.73	617
10,382.51	239.74	5,345.09	29,146.03		10,424.79	39,570.82	618
892.10	2,451.32		23,860.11		4,840.48	28,700.59	619
2,906.39			4,948.09	23.55	838.64	5,810.28	620
2,801.26			14,339.24		6,890.35	21,229.59	621
5,349.24			10,070.95	905.65	1,370.87	12,347.47	622
879.84	3,079.37		11,148.33	8,681.12	2,766.54	22,595.99	623
							624
2,103.48			4,908.61		560.82	5,469.43	625
	479.80	144.00	4,557.53		1,426.70	5,984.23	626
			988.13	59.02	194.19	1,241.34	627
1,016.04	374.30		7,832.27		8,039.84	15,872.11	628
592.14			5,096.20		428.50	5,524.70	629
547.49	400.00		11,340.03		163.50	11,503.53	630
123.50			2,996.83	605.05	1,525.62	5,127.50	631
	8.96		452.18		306.83	759.01	632
			430.58		211.30	641.88	633
4,414.71			17,188.68	5,511.30	5,337.49	28,037.47	634
	164.85		8,298.02		3,697.71	11,995.73	635
1,804.87	854.48		20,377.07		306.20	20,683.27	636
503.06			10,974.44		188.42	11,162.86	637
	5.62		492.45		95.74	588.19	638
1,274.38			2,415.28		512.06	2,927.34	639
11,483.64			24,144.65		9,806.64	33,951.29	640

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
641	Rolfe	1883		1,031	1.00	3,576.73	705.00	
642	Rome			168	.50	304.22		
643	Rose Hill	1877		260	.20	1,795.00	156.13	
644	Rowan	1902		302	.90	1,874.10	159.00	
645	Rowley	1920		250		816.42	305.50	
646	Royal	1910		362		6,428.48	392.00	
647	Rudd	1900		487	2.00	10,172.70	339.00	
648	Runnells	1903		369	.67	1,696.30	613.68	
649	Russell	1887		633		1,476.89	50.00	358.15
650	Ruthven	1885		809		12,264.99	457.75	
651	Rutland	1907		197	1.00	993.03	124.50	
652	Ryan	1901		397	.75	3,685.17	237.10	
653	St. Ansgar	1876		844	.50	16,918.07	625.45	698.29
654	St. Anthony	1897	1907	203	3.00	968.02	82.69	
655	St. Charles	1876		430	.75	2,073.28	239.50	
656	St. Lucas	1900		137	1.00	363.41	59.00	
657	St. Mary's						36.00	
658	St. Olaf	1900		149	1.00	1,199.22	105.00	
659	St. Paul (R. R. D. West Point)	1895		67	1.25		348.25	
660	Sabula	1864		865	.10	2,587.81	460.00	
661	Salem			494	1.00	1,722.74	173.00	1,405.20
662	Salix	1893		396	.90	2,084.00	242.00	
663	Sanborn	1880		1,497	1.00	10,201.33	741.00	
664	Sandyville (via Ack- worth)			94	1.00	94.79		
665	Scarville	1904		140		1,015.19	505.46	
666	Schaller	1883	1892	731		9,793.48	1,098.50	252.10
667	Schleswig	1900		655	.25	9,312.81	2,938.25	5.25
668	Seranton	1880		843	1.40	6,845.54	7,957.48	70.55
669	Searsboro	1876		204	.25	249.20	118.50	
670	Sergeant Bluff	1904		548	5.50	1,078.28	311.00	
671	Shambaugh	1905		250	5.00	971.50	90.17	
672	Shannon City	1888		333	.75	2,052.28	111.50	
673	Sharpsburg	1905		188	.25	691.00	157.55	
674	Sheffield	1876		1,106	5.50	15,097.66	846.14	
675	Shelby	1877		588	1.00	32,224.89	385.88	
676	Sheldahl	1879		175	4.00	1,894.22	70.00	
677	Shell Rock	1875		815		4,881.16	370.16	
678	Shellsburg	1874		590		3,387.18	319.70	81.54
679	Sibley	1875		1,803	1.00	102,206.03	10,426.52	3.00
680	Sidney	1870		1,154		33,902.86	519.50	
681	Silver City	1883		430		1,649.31	136.05	
682	Sioux Center	1891		1,389		48,170.22	8,421.88	
683	Sioux Rapids	1882		1,080	1.00	7,497.66	1,691.75	1.23
684	Slater	1890		616	1.50	3,900.75	264.14	
685	Sloan	1883		608	.75	4,440.30	3,649.30	
686	Smithland	1889		321	1.25	1,597.03	163.00	
687	Soldier	1901		281		2,846.26	104.05	
688	Solon	1877		471	1.30	4,481.98	653.39	24.36
689	Somers	1900		175	2.00	601.39	157.50	
690	South English	1892		355	.20	1,511.06	77.00	
691	Spillville	1894		315	.38	2,150.60	164.00	604.39
692	Spirit Lake	1879		1,701	2.50	93,078.71	4,373.64	
693	Spragueville	1912		102	1.25	388.44	61.00	
694	Springbrook	1909		126		227.82	55.00	
695	Spring Hill	1901		489	.75			
696	Springville	1912		597	1.00	3,606.81	304.77	
697	Stacyville	1900		513	7.00	5,399.30	189.00	
698	Stanhope	1897		400	.68	14,951.09	586.50	
699	Stanley	1914		163	.25	789.04	19.00	
700	Stanton	1883		749	.92	12,788.82	376.30	733.52
701	Stanwood	1886		556	.62	5,092.28	171.22	363.16
702	State Center	1867		975	1.00	15,205.00	3,437.60	143.72
703	Steamboat Rock	1875		399		1,763.95	224.00	

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
1,787.59			6,129.32	2,015.61	2,882.36	11,027.29	641
			304.22		42.14	346.36	642
	385.27		2,336.40		517.00	2,853.40	643
			2,033.16		232.16	2,265.26	644
	13.99		1,135.91	500.00	611.40	2,247.31	645
5,428.56			12,249.04		3,546.71	15,795.75	646
537.40			11,049.10		3,466.95	14,516.05	647
		180.00	2,490.07	444.16	1,206.90	4,140.13	648
1,130.08			3,015.12		1,685.26	4,700.38	649
1,613.40	150.00	34.95	14,521.00		5,015.49	19,536.49	650
			1,117.63		470.79	1,588.32	651
704.83			4,627.10	4.45	277.16	4,908.71	652
1,208.32			19,450.13		5,206.02	24,656.15	653
			1,050.71		147.37	1,198.08	654
50.08		233.34	2,596.20		419.33	3,015.53	655
			422.41		163.75	586.16	656
			86.00	357.27		393.27	657
33.75			1,337.97		1,080.60	2,418.57	658
			348.25		4.91	353.16	659
9,372.82			12,420.63	3.60	1,381.50	13,805.82	660
			3,300.94		556.69	3,857.63	661
514.19		2.85	2,843.04		2,747.50	5,590.54	662
2,461.75			13,404.08	6,643.74	4,946.87	24,994.69	663
		194.90	289.69		100.84	390.53	664
			1,520.65		1,462.82	2,983.47	665
10,975.64	16,069.33		38,189.05	3,000.00	17,772.08	58,961.13	666
12,330.42	6,522.20		31,108.93		7,256.69	38,364.62	667
1,465.94	43.11		16,382.62	1,000.00	1,299.89	18,682.51	668
			367.70	19.03	735.99	1,122.72	669
11,645.52	20,170.22		33,205.02		6,064.25	39,269.27	670
			1,061.67	650.00	491.65	2,203.32	671
167.00			2,330.78	203.50	406.91	2,941.19	672
			848.55		340.10	1,188.65	673
1,622.08	3.50		17,569.88		3,567.42	21,136.80	674
962.95			33,573.72	1,520.00	4,612.06	39,705.78	675
37.36			2,001.58		397.16	2,398.74	676
1,584.95			6,836.27	1,000.00	2,665.85	10,502.12	677
779.92		4.60	4,522.94	2,300.00	1,688.87	8,511.81	678
82,872.94	361.38		195,869.87	55.05	15,294.92	211,219.84	679
4,595.55	10,217.49		49,235.40	4,479.72	19,079.09	72,794.21	680
			1,785.36	520.01	13.25	2,318.62	681
3,781.45	5,788.05		66,161.60	3,877.34	7,365.34	77,404.28	682
1,992.30	5,138.56		16,321.50	165.75	3,280.70	19,717.95	683
1,300.00			5,464.89	835.89	15.47	5,816.25	684
850.36	1,179.57		10,119.53		2,102.41	12,221.94	685
2,119.83			3,879.86		534.20	4,414.06	686
1,160.28	11,939.67		16,050.26	2,628.00	2,028.04	20,706.30	687
855.50			6,015.23		7,036.77	13,052.00	688
			758.89	66.94	411.70	1,237.53	689
			1,588.06		860.23	2,448.29	690
99.75			3,018.74		393.46	3,412.20	691
9,260.64	17,094.93	124.00	123,931.92	4,750.21	19,420.39	148,102.52	692
6.85			456.29		361.93	818.22	693
			282.82		1.06	283.88	694
							695
			3,911.53		2,731.05	6,642.63	696
533.88	11.50		6,133.68		908.57	7,042.25	697
597.64	3,075.50	570.00	19,780.82	275.00	619.24	20,675.06	698
			808.04		743.33	1,551.37	699
			13,898.64		6,131.18	20,029.82	700
1,230.95			6,857.61		4,309.88	11,167.49	701
27,248.16			46,034.48	42.49	5,581.56	51,658.53	702
			1,987.95		105.71	2,093.66	703

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
704	Stockport	1902		385	1.00	1,482.59	142.22	
705	Stockton	1902		128	1.00	602.19	152.00	
706	Story City	1881		1,591	.50	39,678.83	1,113.61	90.00
707	Stout	1909		162	2.25	2,841.27	82.00	
708	Stratford	1883	1884	694	2.00	18,245.50	11,917.28	572.50
709	Strawberry Point	1887		1,101		5,792.48	800.13	
710	Struble	1895		129	.50	1,004.00	203.43	
711	Sully	1901	1904	393	1.00	3,291.45	501.62	96.08
712	Sumner	1892		1,511	2.20	128,579.17	1,396.24	91.37
713	Superior	1896		200	1.00	2,073.07	95.00	
714	Sutherland	1883		876	1.00	9,503.23	2,535.10	
715	Swaledale	1892		200	1.25	1,005.05	84.00	
716	Swan	1884		238	1.00	845.99	75.00	
717	Swea City	1895		691	1.00	14,869.14	626.68	2,493.66
718	Tabor	1868		1,186	1.25			
719	Templeton	1883		373		4,363.76	360.00	370.48
720	Tennant	1915		79	4.50	640.13	42.00	
721	Terril	1900		440		7,202.53	422.00	
722	Thayer	1894		260	.50	756.56	62.50	
723	Thompson	1894		548	1.00	4,746.27	3,966.75	
724	Thor	1900		285	1.00	1,706.97	349.25	
725	Thornburg			197				
726	Thornton	1892		317	1.25	3,045.57	463.15	
727	Thurman	1889		341	.75	1,640.46	215.48	
728	Tiffin	1906		178	.25	535.81	89.00	
729	Tingley	1884		391	.75	1,898.58	170.00	27.00
730	Titonka	1900		418	1.00	2,281.82	439.40	
731	Toronto	1909		139		1,455.93	50.00	
732	Traer	1875		1,329	1.00	14,700.89	3,791.11	3.00
733	Treynor			204		1,017.16	398.26	
734	Tripoli	1894		914	1.25	8,992.37	1,944.97	
735	Truesdale	1917		113	.26	584.60		
736	Truro	1902		332	1.00	1,009.81	104.00	185.00
737	Turin	1900		158		231.64	161.72	
738	Udell	1903		214	.50	570.28	48.00	
739	Underwood	1902		260		2,065.38	285.95	
740	Union	1874		660	1.00	6,164.99	563.89	
741	Unionville	1922		500		361.12	111.65	
742	University Park	1909		361				
743	Urbana	1894		477	.40	2,776.94	502.70	.80
744	Urbandale	1917		298	4.00	4,433.43	25.00	82.45
745	Ute	1891	1899	580		13,239.06	582.78	
746	Vail	1875		635		6,628.91	550.84	4,772.41
747	Valeria	1914		70	1.00	983.39	26.85	
748	Van Horn	1883		524	.75	3,261.38	460.36	167.80
749	Van Meter	1877	1882	358		1,355.52	98.00	
750	Van Wert	1894		463	.33	1,230.96	246.29	
751	Varina	1899		235	.45	2,248.29	165.50	1.05
752	Victor	1869		802	1.00	4,860.84	603.30	1,231.17
753	Vincent	1898		182	1.00	1,947.81	147.00	40.00
754	Vining	1913		153	1.25	596.16	145.71	
755	Volga City	1896		415	.75	2,318.02	1,308.50	
756	Wadena	1895		318	.75	568.00	123.00	155.16
757	Walcott	1894		384		6,489.65	432.00	775.14
758	Walker	1891		464	.75	2,760.59	244.74	
759	Wallingford	1913		197	2.00	1,254.81	76.00	
760	Wall Lake	1880		737		13,422.73	1,068.00	
761	Walnut	1871		1,072	1.00	12,755.84	16,740.65	
762	Wapello	1856		1,480	1.75	10,162.25	44,644.95	
763	Washta	1888		508	1.25	11,177.59	341.00	123.39
764	Waterville	1912		183		1,393.44	220.20	
765	Waucoma	1883		457		2,249.46	479.55	
766	Waukegan	1878		375	1.10	4,770.65	265.00	
767	Wayland	1851	1890	637	1.00	5,897.82	1,160.69	
768	Webb	1901		219	.50	1,491.60	150.00	

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
			1,624.81	400.00	238.86	2,263.67	704
			754.19		195.47	949.66	705
41,599.25	55.29	3,008.96	85,545.94	6,398.88	25,402.74	117,347.56	706
2,401.88			5,325.15		730.96	6,056.11	707
2,115.34	4,859.33		37,709.95		1,789.80	39,499.75	708
16,700.29		192.60	23,485.50	12,717.94	3,661.49	39,864.93	709
797.50		195.00	2,190.93	817.10	121.96	3,138.99	710
336.57	88.90		4,314.62		3,460.12	7,774.74	711
2,851.81	8,500.00		141,418.59	1,350.78	6,209.90	148,979.27	712
3,121.17		500.00	5,789.24	750.00	411.49	6,950.73	713
1,038.75	19.30		13,116.38	414.74	6,328.87	19,859.49	714
			1,089.05		90.60	1,179.65	715
			920.99		298.70	1,219.69	716
			17,989.48		5,156.65	23,146.13	717
							718
			5,094.24			5,094.24	719
			682.18	259.00	61.52	993.65	720
1,126.01			8,750.54		2,183.76	10,934.30	721
	16.22		835.28		589.69	1,424.97	722
2,102.47	84.55		10,900.04	1.00	3,903.23	14,894.27	723
			2,056.22	362.00	499.41	2,917.63	724
							725
	25.00		3,533.72		1,279.97	4,812.79	726
			1,855.94		789.93	2,645.87	727
	395.92	100.00	1,120.73	420.61	134.81	1,676.15	728
4,745.80			6,841.38	33.00	1,655.72	8,530.10	729
			2,721.22		832.29	3,553.51	730
			1,505.93		283.80	1,789.73	731
39,933.69	21,426.76		79,856.45	3,816.39	10,896.13	94,567.97	732
2,587.25	9.38		4,012.05		2,810.70	6,822.75	733
2,012.97			12,950.31		1,915.84	14,866.15	734
1,785.29	8.62		2,378.51		419.89	2,798.40	735
1,271.60			2,570.50		2,161.21	4,731.71	736
			393.36		179.65	573.01	737
			618.28		894.55	1,512.83	738
500.82			2,852.15		4,879.19	7,231.34	739
1,181.82	17.70		7,928.40		9,124.45	17,052.85	740
			472.77		218.84	691.61	741
							742
3,367.81			6,648.25		1,204.08	7,852.33	743
			4,540.88	601.80	859.00	6,001.68	744
6,921.77	8,067.40	2,500.00	31,311.01	475.44	3,456.95	35,243.40	745
4,401.82			16,302.98		388.91	16,751.89	746
			1,010.24	69.05	970.49	2,049.78	747
186.06	35,670.34		39,754.94		6,427.76	46,182.70	748
232.27		108.42	1,794.21	2,082.14	303.90	4,180.25	749
			1,477.25		313.67	1,790.92	750
1,910.61			4,325.45		256.62	4,582.07	751
938.40	34.33		7,668.04	89.80	3,525.46	11,283.30	752
1,004.50			3,139.31		759.71	3,899.02	753
	22.42		764.29		1,031.27	1,795.56	754
			3,626.52	1,197.07		4,823.59	755
545.50	14.41		1,406.07	328.26	530.06	2,264.39	756
833.58		13.00	8,543.37	10,800.00	199.51	19,542.88	757
1,104.99			4,110.32	3,781.32	137.39	8,029.03	758
		100.00	1,430.81	402.00	2,186.59	3,969.40	759
11,633.11		655.00	26,778.84		15,873.94	42,652.78	760
15,295.01	42,090.07		86,881.57		8,328.70	95,210.27	761
2,197.09	43,138.40		100,142.69	47,213.62	4,900.27	152,256.58	762
1,075.51			12,717.49	22.50	9,074.72	21,814.71	763
1,414.00	13.90		3,041.54		612.25	3,653.79	764
			2,729.01	3,250.00	268.24	6,247.25	765
6,929.12	100.00		12,064.77		4,372.82	16,437.59	766
			6,558.51		3,359.68	9,918.19	767
			1,641.60		1,070.06	2,711.66	768

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
769	Webster	1909		172	1.00	657.78	109.50	
770	Weldon	1903		323		1,183.36	89.67	.50
771	Wellman	1885		875	.75	7,462.35	890.75	1,281.12
772	Wellsburg	1897		482	1.00	18,233.25	754.65	535.95
773	Welton	1908		69		442.78	131.82	62.69
774	Wesley	1892		444	.62	5,156.09	6,314.85	
775	West Bend	1884		969	.50	5,294.58	414.00	
776	West Branch	1875		688		13,768.78	1,984.82	
777	West Burlington	1883		1,212	7.50	4,040.62	393.50	
778	West Chester	1899		225	.50	1,237.26	110.50	
779	Westfield	1904		203	.13	843.00	113.00	
780	Westgate	1896		255	.50	1,771.65	310.50	
781	West Liberty	1867	1920	1,834	1.00	12,086.89	1,228.93	35.95
782	West Mitchell	1868		117	1.00	124.80	30.00	
783	Westphalia	1919		115	1.00	377.56	26.10	
784	West Point	1858	1861	591	.75	5,206.00	785.56	
785	West Side			405	2.00	3,973.86	3,072.72	
786	West Union	1857		1,777	2.20	28,555.16	1,007.21	
787	Wheatland	1858		549	.50	2,851.46	982.20	612.10
788	Whiting	1883		625	1.00			
789	Whittemore	1891		618		4,448.41	626.50	587.45
790	Whitten	1882		225	1.00	1,309.58	99.30	
791	Wiley (Carroll P.O.)	1912		176	.50	251.51	64.00	
792	Williams	1883		495	.25	12,475.97	363.50	
793	Williamburg	1884		1,251		36,030.96	62,659.98	
794	Williamson					744.79	137.00	
795	Wilton Junction	1881		1,178	.50	18,517.08	835.79	
796	Winfield	1882		1,027	1.00	25,180.36	606.63	311.99
797	Winthrop	1881		507	.75	3,321.81	854.94	
798	Wiota	1892		199	.25	1,896.09	128.00	
799	Woden	1904		188	1.00	964.27	347.00	12.50
800	Woodbine	1877		1,463	1.00	40,948.03	7,474.13	
801	Woodburn	1878	1918	375	.75	1,291.19	243.50	
802	Woodward	1883		868	1.00	11,901.56	1,686.65	
803	Woolstock	1896		294	1.00	1,988.91	115.00	
804	Worthington	1893		341		770.70	585.64	
805	Wyoming	1873		690	.75	2,832.78	493.50	1,266.75
806	Yale	1903		276	.33	4,470.38	296.20	1.56
807	Yetter	1904		125	1.10	462.89	150.35	206.11
808	Yorktown	1898		193	.75	1,880.24	111.56	
809	Zearing	1884		471	1.00	5,955.80	244.70	
810	Zwingle	1900		124	1.00	787.88	300.45	

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

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1924	Cash balances April 1, 1923	Grand total for year	Number
			767.26		559.47	1,326.73	769
			1,273.53		467.74	1,741.27	770
995.10			10,629.32		4,424.25	15,053.57	771
1,292.05			20,815.90	4,460.64	6,006.89	31,373.43	772
			637.29		938.48	1,575.77	773
1,386.58			12,857.52	622.20	115.34	13,595.06	774
9,460.03		2,700.74	17,869.35	1,200.00	1,261.45	20,330.80	775
1,845.56		175.00	17,774.16	691.62	7,384.73	25,850.51	776
10.00	21.45	12.00	4,477.57	1,000.00	3,617.86	9,095.43	777
			1,347.76		233.97	1,581.73	778
2,697.20	249.05	150.95	4,053.20	1,845.34	408.95	6,307.49	779
244.40	9.90		2,336.45		298.75	2,635.20	780
34,198.50			47,550.27		19,896.84	67,447.11	781
			154.80		78.35	233.15	782
			403.66		39.42	443.08	783
9,746.49	87.50		15,825.55	1,760.00	4,588.06	22,173.61	784
915.43			7,962.01		1,453.53	9,415.54	785
3,469.91	127,155.64		160,187.92	6,643.28	8,686.07	175,517.27	786
987.93			5,433.69	652.70	3,376.80	9,463.19	787
							788
8,701.34	74.65	12.50	14,450.85	32.50	858.23	15,341.58	789
	22.21		1,431.00		961.76	2,392.85	790
			315.51		286.23	601.74	791
1,943.38	3,500.00	49.35	18,332.20		7,683.73	26,015.93	792
6,283.71	242.16		105,216.81	2,010.95	11,169.46	118,397.22	793
			881.79		756.29	1,638.08	794
15,533.85	147.19	368.75	35,452.66	43.04	3,930.92	39,426.62	795
1,772.00		1,545.00	29,415.98	4,993.92	3,258.49	37,668.39	796
6,233.49	6,179.86		16,590.10	4.02	5,330.42	21,924.54	797
		396.25	2,420.34	105.83	215.96	2,742.13	798
			1,323.77		1,177.02	2,500.79	799
189.60			48,611.76		20,107.60	68,719.36	800
72.50			1,607.19		502.95	2,110.14	801
977.65	31.63		14,597.49	2.00	4,229.91	18,829.40	802
3,800.27			5,904.18		6,855.45	12,759.63	803
			1,356.34		362.51	1,718.85	804
1,051.66	12,500.00		18,144.69	700.00	1,011.38	19,856.07	805
544.47	1,127.90		6,440.51		1,378.80	7,819.31	806
306.76		101.85	1,227.96	1,000.00	105.94	2,333.90	807
			2,000.80		661.79	2,662.59	808
320.03	95.28		6,615.81		1,932.90	8,548.71	809
		150.00	1,238.33	450.00	402.41	2,090.74	810

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand Totals.....	\$ 533,233.46	\$ 2,644,427.71	\$ 377,783.62	\$ 275,497.09
1	Ackley.....	790.26	27,171.67	3,057.38	175.85
2	Ackworth.....	66.83			
3	Adair.....	666.31	1,838.07	1,739.11	39.00
4	Adel.....				
5	Afton.....	820.28	9,702.40	420.00	48.37
6	Agency.....	827.50		300.40	
7	Ainsworth.....	143.87	4,762.17	176.37	3.32
8	Akron.....	2,803.83	19,485.30	1,199.25	
9	Albert City.....	335.27	1,124.25	1,455.55	
10	Albion.....	214.16	133.80	110.44	
11	Alburnett.....			.70	19.43
12	Alden.....	422.35	2,391.05	964.22	42.50
13	Alexander.....	158.20	839.19	292.00	
14	Allerton.....	618.11	1,039.30	903.90	7.85
15	Allison.....	373.28	1,566.60	458.61	352.90
16	Alta.....	1,701.85	32,911.41	2,794.50	5,807.60
17	Alta Vista.....	127.79	4,587.05	5.00	45.00
18	Alton.....	592.87	2,386.75	1,475.22	25.00
19	Altoona.....	362.85	835.05	422.05	22.05
20	Alvord.....	154.16			
21	Andover.....				
22	Andrew.....	231.69	21.75	75.00	
23	Anita.....	2,189.49	6,730.48	654.70	
24	Ankeny.....	245.94	6,178.02	51.50	279.19
25	Anthon.....	639.40	9,822.07	1,165.34	33.95
26	Aplington.....	240.54	6,169.92	120.00	45.00
27	Arcadia.....	263.08	220.05	855.20	3.50
28	Archer.....	902.84		158.13	
29	Aredale.....	533.22		258.48	
30	Arion.....	205.54	947.98	15.00	
31	Arispe.....	6.80	1,074.76		
32	Arlington.....	2,824.75	5,480.12	16.55	
33	Armstrong.....	522.62	2,580.00	1,184.20	7.00
34	Arnolds Park.....	906.93	2,085.63	2,424.21	620.38
35	Arthur.....	530.74	623.83	1,282.49	
36	Ashton.....	5,373.54	1,151.94	911.00	
37	Aspinwall.....	102.75	30.42	60.00	
38	Atalissa.....	22.00		157.61	4.95
39	Athelstan.....				
40	Atkins.....	4,619.66	572.60	132.10	
41	Auburn.....	299.91	4,680.91	720.00	20.00
42	Aurelia.....	690.72	9,736.06	15.00	947.92
43	Aurora.....	133.55		390.75	1.25
44	Avoca.....	1,743.57	10,447.22	1,225.00	5,805.84
45	Ayrshire.....	319.05	1,289.79	159.13	
46	Badger.....				
47	Bagley.....	486.98	7,633.01	23.00	25.00
48	Bailey.....	148.80			
49	Baldwin.....	161.63	621.78	153.73	
50	Baneroft.....	1,908.71	2,665.27		
51	Barnes City.....	260.47		319.10	
52	Barnum.....	159.08		6.66	1.00
53	Bassett.....	117.33			
54	Batavia.....	190.69	90.00	191.50	
55	Battle Creek.....	9,011.45	6,374.84	919.76	
56	Baxter.....	543.67	1,908.15	1,017.25	75.00
57	Bayard.....	456.71	3,241.42	760.50	253.00
58	Beacon.....	177.15	3.75	3.50	23.15
59	Beaconsfield.....				
60	Beaman.....	381.44		28.00	69.89
61	Beaver.....	106.93	1,516.82	149.00	
62	Bellevue.....	1,881.58	35,847.83	1,689.96	
63	Belmond.....	2,313.31	6,850.45	1,418.73	1,989.36
64	Bennett.....	466.79	5,243.49	608.06	14.00
65	Benton.....	62.50			
66	Berkley.....	7.13			43.01

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
\$ 2,370,202.67	\$ 2,959,051.22	\$209,390.76	\$ 9,369,586.53	\$531,303.07	\$ 2,657,077.85	\$12,557,967.45	
5,016.38	6,715.75	2,303.02	45,320.31	3,900.00	15,566.88	64,787.19	1
32.14			98.47		25.54	124.61	2
2,349.12	24,021.79		30,673.40		10,851.24	50,524.64	3
2,214.54	4,555.25		17,760.84		10,503.13	28,353.97	4
1,929.20			3,057.10		664.96	3,722.06	5
2,431.13	1,880.78	29.83	9,427.47	1,003.82		10,431.29	6
6,068.87	13,299.26		42,856.51	6,733.43	11,222.79	60,812.78	7
3,666.14	1,798.14	1,007.20	9,476.55	643.80	410.85	10,531.20	8
1,254.94		5.44	1,718.78	221.20	1.60	1,941.58	9
2,169.34			2,189.47		189.24	2,378.71	10
6,102.27	1,531.75		11,454.14	108.26	3,323.32	14,885.72	11
893.83	2,462.84		4,646.06		1,410.12	6,056.18	12
2,516.48	25.00		5,110.64		95.78	5,206.42	13
2,094.56	2,306.05	4.00	7,150.00	1,185.40	2,979.71	11,321.11	14
4,074.78	5,161.87		52,452.01	4,484.80	18,513.99	75,450.80	15
886.60		1,000.00	6,651.44	284.11		6,935.55	16
3,339.36	2,697.00	2,062.91	12,579.11		5,452.24	18,031.35	17
1,294.87			2,936.87		742.12	3,678.99	18
279.09		60.80	494.05	900.00	49.33	1,443.38	19
748.85			1,077.29		1,000.60	2,167.89	20
112,492.04	8,094.70	5.73	130,167.14	448.75	4,064.17	134,680.06	21
2,869.89	1,675.00		11,299.54		7,540.00	18,839.54	22
1,981.70	8,067.50		21,707.96	3,045.00	7,525.42	32,278.38	23
2,905.38	3,837.50	300.00	13,618.34	13.00	3,107.28	16,738.62	24
1,176.83	295.00		2,814.26		4,547.51	7,361.77	25
199.39		68.95	1,320.31		176.86	1,497.17	26
527.09			1,318.79		728.36	2,047.15	27
544.44	120.00		1,832.96		1,395.72	3,228.68	28
60.90	450.75	21.35	1,614.56	231.00	87.19	1,932.75	29
1,913.63	7,431.07		17,606.12		5,652.08	23,318.20	30
2,143.24	2,250.50	1,815.95	10,503.51	2,424.18	7,503.44	20,491.13	31
3,574.81	15,356.76	641.90	25,610.62	5,513.51	4,932.85	36,086.48	32
2,110.34	711.00		5,258.40		508.35	5,766.75	33
839.91			8,276.39	4,960.00	3,583.11	16,819.50	34
608.65			801.82		1,411.43	2,213.25	35
959.90	5.00		1,149.46		1,358.10	2,507.56	36
344.87			344.87		146.97	491.84	37
1,611.89	75.18	78.85	7,090.28	1,165.21	971.14	9,226.63	38
929.42	1,879.00		8,538.24		8,100.73	16,638.97	39
1,225.19	21,756.26	5,058.90	39,430.05	282.68	13,536.05	53,248.78	40
1,249.79			1,775.34		555.63	2,330.97	41
54,001.33	5,941.49	800.00	79,964.45	1,892.18	2,726.30	84,582.93	42
72.90	1,382.26	1,301.93	4,525.06	14,631.69	42.88	19,109.63	43
581.75	1,148.04	90.13	9,987.91	4,381.93	23.40	14,393.24	44
951.39		64.60	1,164.79	615.73		1,786.52	45
566.63			1,503.77	18.69	118.25	1,640.71	46
1,746.72	25,200.32		31,611.02		7,079.73	38,690.75	47
1,440.85	137.50	6.19	2,164.11	299.86		2,463.97	48
861.16			1,027.90		669.16	1,697.06	49
211.17			328.50		334.59	663.09	50
1,452.94		305.00	2,230.13		2,165.89	4,396.02	51
3,732.38	4,580.00		24,618.43		5,200.02	29,818.45	52
4,841.71	6,475.00	268.30	15,129.08	5,765.00	7,546.82	28,440.90	53
2,573.14	1,590.00	76.24	8,951.01	316.50	6,733.61	16,001.12	54
930.76			1,138.31		148.07	1,286.38	55
606.85			1,146.18	159.92	496.68	1,802.78	56
220.60	420.00		2,413.35		1,864.91	4,278.26	57
3,705.74	17,518.11		60,643.22	6,086.18	24,413.58	91,142.98	58
5,065.06	16,358.17	1,283.62	35,278.70	850.00	6,063.51	42,192.24	59
1,529.02		27.50	7,888.86		6,033.58	13,922.44	60
305.37			367.87		622.79	990.66	61
170.29			220.43		500.80	721.23	62

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
67	Bernard	170.10	300.00	171.50	.
68	Bertram	144.08		3.00	
69	Bevington	12.00			
70	Birmingham	120.00	35.75		
71	Blairsburg	143.31	17.25	795.11	25.20
72	Blairstown	294.92	813.26	1,297.90	979.95
73	Blakesburg	2,687.70		84.70	41.70
74	Blanchard	1,678.98	1,011.94	836.05	
75	Blencoe	50.51	367.44	203.57	19.15
76	Blockton	726.95	5,290.63	13.75	
77	Blue Grass	147.46			1.85
78	Bode	831.40	6,588.71	360.00	10.00
79	Bonaparte	265.57	504.55	335.00	
80	Bondurant	339.64	3,310.15	167.95	23.00
81	Bouton	40.70		27.50	
82	Boxholm	365.70		759.50	
83	Boyden	574.73	1,468.43	440.64	79.71
84	Braddyville	211.35	152.10	101.25	
85	Bradgate	806.22	3,612.46		
86	Brandon	709.47	20,677.20	398.12	5,089.47
87	Brayton	100.75		161.25	
88	Breda	222.30	3,467.90	2,770.56	20.00
89	Bridgewater	21.96		144.30	
90	Brighton	2,553.49	15,195.36	64.29	157.35
91	Bristow	832.92	9,114.87	18.00	
92	Britt	2,239.00	3,629.40	5,771.51	246.67
93	Brooklyn	1,657.21	4,079.91	2,793.90	136.75
94	Brunsville	653.63		250.00	
95	Buckeye	164.00		601.29	24.00
96	Buck Grove	30.82	778.22	18.72	
97	Buffalo	317.89	2,708.92	517.59	
98	Buffalo Center	15,696.51	832.83	542.75	
99	Burt	447.90	9,003.22	175.00	
100	Bussey	220.95	75.25	480.00	15.00
101	Calamus	2,927.60	268.60		
102	Callendar	328.42	2,523.48	272.65	
103	Calmar	1,924.85	2,323.49	165.00	238.88
104	Calumet	444.44	96.55	60.00	
105	Camanche	257.85	697.41		
106	Cambridge	362.73	1,156.73	483.90	
107	Cantril	152.75		73.75	14.25
108	Carbon	100.04			
109	Carlisle	638.12	5,059.19	610.65	34.00
110	Carpenter	1,065.60	965.37		
111	Carson	248.43	5,176.94	94.50	38.21
112	Cascade	2,069.79	17,606.10	2,572.87	12,498.89
113	Casey	516.45	2,585.24		
114	Castalia	90.90		9.69	
115	Castana	144.25	9,877.57	102.10	
116	Castle Hill (R. F. D. Waterloo)	250.50		1,465.50	
117	Cedar Heights (R. F. D. Waterloo)	773.33	604.97	1,617.00	
118	Center Junction	155.00	531.83		10.00
119	Center Point	386.30	1,957.97	214.48	9.68
120	Central City	600.25	2,965.24	488.88	520.60
121	Charlotte	786.39	928.47	270.00	
122	Charter Oak	1,596.73	20,261.12	1,380.00	379.37
123	Chatsworth	118.51			
124	Chelsea	604.77	1,541.39	2,918.00	18.50
125	Chester				
126	Chillicothe	46.00			
127	Churdan	5,130.87	3,081.15	777.33	253.04
128	Cincinnati	771.85	142.60	673.34	148.59
129	Clare	163.80	2,687.62		
130	Clarence	2,285.22	1,585.30	360.00	
131	Clarksville	666.30	3,179.07	5,684.39	145.55
132	Clayton	427.47	207.94	104.60	
133	Clearfield	361.06	163.82	717.44	

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
1,467.65	306.88	16.10	2,431.73		146.64	2,578.37	67
324.44			471.52		6.72	478.24	68
113.35			125.35		59.92	185.27	69
1,523.18			1,678.93		1,068.85	3,347.78	70
4,815.82		32.72	5,329.41	881.78	88.41	6,299.60	71
2,090.53	1,801.50	8.93	7,886.99	266.20	3,902.93	12,056.12	72
1,154.85		10.80	3,979.75		214.00	4,193.75	73
1,530.09	1,830.00		6,887.06		563.09	7,450.15	74
1,037.13			1,677.80		693.75	2,371.55	75
1,760.57			7,791.90	1.60	2,208.95	10,002.45	76
838.16	112.80	29.84	1,130.11		1,132.16	2,262.27	77
1,207.67	9,375.99		18,373.77		8,615.96	26,989.73	78
786.38			1,891.50		2,160.33	4,051.83	79
3,172.62	700.77		7,714.13			7,714.13	80
1,359.50	671.41	454.39	2,553.50			2,553.50	81
2,177.26			3,302.46		1,316.50	4,618.96	82
769.44	9,705.24		13,038.19		4,114.37	17,152.56	83
869.45			1,334.15	57.74	153.25	1,545.14	84
163.90		600.00	5,182.58	3,500.00	107.46	8,790.04	85
389.64	1,050.00		28,313.90		2,211.14	30,525.04	86
710.55	24.00	3.00	999.55	400.00	858.16	2,257.71	87
151.60	400.00		7,032.36		1,860.77	8,893.13	88
1,121.82			1,288.08		1,050.00	2,338.08	89
4,941.60	8,221.25	272.54	31,405.88	726.92	5,045.91	37,178.71	90
652.28	481.25		11,099.32		1,013.14	12,112.46	91
6,867.43	8,930.52	75.97	27,760.50	924.10	5,939.57	34,624.17	92
5,924.31	2,645.00	16.70	17,253.78	1,324.53	3,246.49	21,824.80	93
805.00	200.00	210.41	2,119.04			2,119.04	94
3,734.83			4,524.12		80.69	4,604.81	95
1,172.86	300.00		2,300.62		2,070.67	4,371.29	96
488.06	1,583.42	48.47	5,664.35		2,007.43	7,671.78	97
3,020.76	570.00	243.97	20,906.82			20,906.82	98
686.80	9,828.75	2,168.20	22,909.87	390.43	1,006.84	24,307.14	99
2,528.55	307.60		3,627.35		2,087.30	5,714.65	100
			3,196.20		8.98	3,205.18	101
1,066.55	660.00	232.24	5,083.34	2,221.38	2,263.96	9,568.68	102
6,450.31	3,094.00		14,196.53	54.40	9,427.75	23,678.68	103
2,995.84			3,596.83	191.69	2,194.24	5,982.76	104
730.78		100.00	1,786.04		1,278.14	3,064.18	105
2,146.25	784.65		4,934.26	1,763.07	2,037.99	8,735.32	106
786.84	493.31		1,520.90	580.00	440.17	2,541.07	107
250.85		11.53	362.45		121.17	483.62	108
2,928.66	5,137.50	24.75	14,432.87	134.00	4,445.78	19,012.65	109
190.07	474.00		2,695.04		384.91	3,079.95	110
1,906.97	7,493.55	99.70	15,058.30	15.00	4,530.07	19,603.37	111
6,092.34	416.50	3,649.03	44,905.52	3,808.55	4,549.15	53,263.22	112
2,226.97	2,010.00	1,465.50	8,804.16	2,429.77	3,779.85	15,013.78	113
1,645.13	110.50		1,856.22		734.28	2,590.50	114
956.30	756.25		11,836.47		2,333.65	14,170.12	115
1,142.17			2,858.17		5.30	2,863.47	116
4,072.63	17,083.79	1,228.66	25,380.38	300.99	3,106.51	28,787.88	117
1,335.35	222.50		2,254.68		37.99	2,292.67	118
3,572.68	1,881.00	107.45	8,129.56	1,000.00	4,634.84	13,764.40	119
3,216.81	9,219.38	608.50	17,619.66		4,393.32	22,012.98	120
1,839.83	715.00		4,539.69	941.20	825.74	6,306.63	121
1,886.77	8,593.85		34,097.84		7,866.79	41,964.63	122
132.15			250.66		544.12	794.78	123
1,659.06	1,522.50		8,264.22	3.60	3,063.36	11,331.18	124
							125
92.96			138.96		363.25	502.21	126
3,689.38	8,360.80	123.95	21,416.52	.50	6,971.82	28,388.84	127
2,290.34		38.80	4,065.52		356.59	4,422.11	128
834.89		2,767.07	6,453.38	2.00	1,366.37	7,821.75	129
2,907.00	480.00		7,617.52		6,213.19	13,830.71	130
2,921.87	5,441.89	550.00	18,589.07	550.00	3,911.19	23,050.26	131
391.16			1,131.17	79.75	855.96	1,566.88	132
2,251.29			3,493.61	12.25	1,583.34	5,089.20	133

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
134	Cleghorn	195.88		200.00	
135	Clemons	498.32	114.87	730.21	15.00
136	Clermont				
137	Clio	376.39	136.64	14.85	
138	Clover Hills (via Valley Junction				
139	Clutier	995.30	860.90	298.00	20.39
140	Coburg	25.50			1.00
141	Coggon	321.97	5,128.82	250.00	
142	Coin	1,534.00	4,306.89		
143	Colesburg	109.00			
144	College Springs	227.78	36.10	744.48	19.00
145	Collins	520.66	1,147.79	173.15	59.00
146	Colo	354.99	1,309.72	500.65	
147	Columbus City	89.55	390.08		
148	Columbus Junction	811.04	3,594.87	1,169.80	74.77
149	Conesville	263.55	648.00	657.50	
150	Conrad	329.55	5,402.90	1,107.00	858.65
151	Conway	727.10	359.87		
152	Coon Rapids	1,143.42	2,997.27	1,154.30	1,463.47
153	Coppock	69.08			
154	Coralville (via Iowa City Route)				
155	Correctionville	779.03	16,559.11	1,556.00	71.11
156	Corwith	658.16	5,962.75	111.20	39.79
157	Corydon	2,780.09	30,522.33	1,183.10	86.80
158	Cotter	16.30			
159	Coulter	325.78	17,894.85	601.00	
160	Craig	440.04	8,807.45	150.00	
161	Crawfordsville	954.35	799.86		
162	Cromwell	58.34		19.20	
163	Crystal Lake				
164	Cumberland	587.78	2,382.30	492.00	15.00
165	Curlew	777.56			
166	Cushing	178.43	4,969.14	97.00	227.87
167	Cylinder	417.00	379.50	67.65	
168	Dakota City	144.11	638.61	244.00	2,922.43
169	Dallas	385.00	774.00		
170	Dallas Center	1,116.00	372.59	160.52	
171	Dana	205.00			
172	Danbury	889.93	3,417.67	777.03	100.00
173	Danville	148.25	2,874.60	148.99	
174	Davis City	166.47	906.98	132.50	7.50
175	Dawson	175.06		66.05	
176	Dayton	807.94	10,026.59	725.35	72.00
177	Decatur City	158.00	275.25	155.00	27.00
178	Dedham	153.66	1,274.39	120.00	
179	Deep River	284.03	2,600.49	500.00	
180	Defiance	472.18	2,649.63		
181	Delaware	8.95			
182	Delhi	68.26	1,055.00	100.00	
183	Delmar	558.63	5,886.43	67.15	
184	Deloit	1,147.57	2,966.16		
188	Delphos				
186	Delta	320.86	213.40	844.25	
187	Denver	7,455.85	4,427.66	998.25	266.62
188	Derby		702.00	67.75	
189	De Soto				
190	De Witt	3,164.15	14,972.45	2,496.82	636.33
191	Dexter	1,711.48	5,224.72	606.95	53.50
192	Diagonal	1,796.79	720.00		
193	Dickens	120.00	184.96		
194	Dike	839.15	8,126.28	64.00	
195	Dixon	226.14	204.38	14.90	
196	Dolliver	498.52	409.21		
197	Donahue	414.51	319.54		
198	Donnan	163.40			
199	Donnellson	231.78	406.94	609.00	
200	Doon	430.44	1,703.22	200.00	213.81

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
1,341.33			1,737.21		939.91	2,677.12	184
1,094.06	107.41		2,559.87	500.00	913.25	3,973.12	185
							186
424.57	61.60	.40	1,014.45			1,014.45	187
							188
1,343.90	2,110.50		5,628.99		2,673.37	8,302.36	189
138.77		574.41	739.68	1,230.82	255.25	2,225.75	190
1,568.55	725.25		7,994.59		3,165.07	11,159.66	191
2,433.72	1,739.50	29.50	10,043.61	9.50	1,817.14	11,870.25	192
1,031.59		73.92	1,274.51	1,232.00	98.73	2,605.24	193
1,452.23	68.27		2,547.86		1,486.35	4,034.21	194
2,237.78			4,138.98		3,797.79	7,936.77	195
769.11	1,366.25		4,300.72		2,656.98	6,957.70	196
235.75		191.96	907.34	190.00	232.35	1,329.69	197
10,969.96	1,407.75	89.44	18,117.63	2,880.00	10,248.99	31,246.62	198
111.65	600.00	30.95	2,311.65		455.93	2,767.58	199
3,593.65	2,536.05		13,827.80		1,189.02	16,016.82	200
			1,086.97		1,234.99	2,321.96	201
5,866.46	8,259.71		20,884.63	1,031.25	2,332.15	24,248.03	202
112.40			181.48		33.33	214.81	203
							204
1,134.65	3,830.32		23,930.22		5,779.51	29,709.73	205
1,165.12	11,136.17		19,073.19	9.05	4,837.79	23,920.03	206
1,198.05	7,915.24	531.60	44,217.80	6,698.16	18,773.44	69,688.90	207
997.32			1,013.62		55.30	1,068.92	208
1,262.58	350.00		20,434.21			20,434.21	209
239.31	146.62		9,783.42	785.87	2,276.45	12,845.74	210
1,952.27	1,421.60		5,128.08	354.25	1,834.44	7,316.77	211
725.76			803.30		312.08	1,115.38	212
							213
1,552.85	2,710.16	15.00	7,755.09	250.00	3,421.28	11,426.37	214
3,711.20			4,488.76		144.23	4,632.99	215
904.96	6,154.41	22.75	12,554.56	2,130.00	304.38	14,988.94	216
660.22			1,524.37		1,378.72	2,903.09	217
1,279.66	1,009.25	16.67	6,254.73	500.50	4,306.12	11,121.35	218
	683.17		1,842.17	2,292.72	88.60	4,223.49	219
2,144.61	12,537.64	27.78	16,359.14	7,900.58	2,980.70	27,240.42	220
608.73			813.73		473.57	1,287.30	221
2,034.67	3,224.17	582.73	11,026.20	257.50	4,291.28	15,574.98	222
1,691.79	385.00		5,248.63	500.00	1,585.94	7,334.57	223
927.70	2,554.44	220.00	4,915.59		3,350.96	8,266.55	224
920.86	300.00	.30	1,462.27		472.26	1,934.53	225
3,998.63	18,078.48		33,708.99	.96	12,963.86	46,673.81	226
750.07			1,365.32		636.28	2,001.60	227
934.17	420.50		2,902.72		1,008.50	3,911.22	228
1,555.35	830.60		5,770.47		1,436.43	7,206.90	229
297.40		1,895.02	5,314.23		2,522.02	7,837.15	230
374.09	106.85		489.89	2.50	184.02	676.41	231
796.78	500.00		2,520.04		343.76	2,863.80	232
1,770.62	1,425.35		9,708.18		3,074.41	12,782.59	233
			4,113.73		21.34	4,135.07	234
170.55			170.55	149.06	316.39	636.00	235
2,903.80			4,282.31	239.63	1,435.40	5,957.34	236
1,617.62	3,064.06		17,829.96		2,706.21	20,536.17	237
561.65			1,331.40		1,467.15	2,798.55	238
							239
8,097.38	12,710.14	611.86	42,689.13		4,721.90	47,411.03	240
2,167.23	16,814.64		26,578.52		8,679.87	35,258.39	241
			2,516.79		1,592.90	4,109.69	242
235.95	725.00		1,265.91		3,301.69	4,567.60	243
525.25	2,325.00		11,929.68		2,378.11	14,307.79	244
922.01	300.00		1,667.43		1,947.52	3,614.95	245
109.79	300.00		1,317.52	342.05	797.62	2,457.19	246
	240.00		974.05		1,089.58	2,063.63	247
140.10			303.50		419.14	722.64	248
2,155.90	896.08		4,299.70		1,255.26	5,554.96	249
1,071.60	8,053.50	125.00	11,797.57	2,500.00	5,312.01	19,609.58	250

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
201	Dougherty	163.15		155.55	
202	Dow City	688.52	18,339.09		
203	Dows	1,888.97	1,504.52	1,800.00	348.61
204	Drakesville	65.50	55.20	5.00	20.00
205	Dumont	1,116.58	652.24	11.00	273.21
206	Duncombe	95.02	1,539.46		5.00
207	Dundee	175.78		31.01	
208	Dunkerton	311.91	480.92	187.52	
209	Dunlap	842.33	5,611.88	1,656.15	25.00
210	Durant	530.67	6,257.35	3,387.17	28.12
211	Dyersville	1,098.34	3,643.89	2,846.75	74.92
212	Dysart	1,841.07	12,592.78	1,981.25	828.96
213	Earlham	1,275.08	12,345.74	124.00	
214	Earling	338.61	489.20	360.00	
215	Earlville	268.71	3,554.46	605.15	
216	Early	796.05	9,402.39	382.54	
217	Eddyville	1,432.89	11,287.72	922.46	29.50
218	Edenville (Rhodes P. O.)	227.30	624.14	109.51	
219	Edgewood	309.16	1,346.47		
220	Elberon	221.56	970.46	529.06	
221	Eldridge	168.20	2,464.71	238.22	12.23
222	Elgin	420.97	618.82		
223	Elkader	2,897.35	7,026.77	124.92	
224	Elkhart	143.09	2,617.04		
225	Elk Horn	964.95	7,335.74	265.95	
226	Elkport	55.00			
227	Elliott	489.81	1,596.35	156.00	15.00
228	Ellston	282.96	1,664.89	4.00	
229	Ellsworth	1,606.12	10,513.80		
230	Elma	310.69	1,438.29	38.00	1,336.43
231	Ely				
232	Emerson	604.55	337.30	951.60	5.83
233	Epworth	178.66	1,208.68	40.35	7.35
234	Essex	2,258.71	1,389.65	55.70	
235	Everly	221.80	6,213.05	162.51	28.00
236	Exira	736.29	6,032.10	1,399.67	247.72
237	Exline	1,011.21	171.67	240.00	
238	Fairbank	443.31	6,313.97	490.05	
239	Farley	305.10	2,956.02	1,134.16	350.00
240	Farmersburg	58.87	600.00	175.75	
241	Farmington	3,351.71	11,755.55	994.00	31.50
242	Farnhamville	1,121.14	4,358.80		
243	Farragut	370.05	1,787.41	2,003.38	11.00
244	Fayette	6,231.60	1,507.02	34.32	273.79
245	Fenton	322.87	6,103.05		84.45
246	Ferguson	91.00	4,080.42		
247	Fertile				
248	Floris	350.49			
249	Floyd	175.18	8,906.00	132.32	
250	Fonda	1,239.21	19,381.47	37.78	440.50
251	Fontanelle	230.94	9,481.35	368.02	
252	Fort Atkinson	175.19		118.92	
253	Fostoria	37.92	45.22	186.74	
254	Franklin (P. O. Donnellson)	29.16	6.00		
255	Fraser	104.65			
256	Fredericksburg	1,155.19	12,832.83		
257	Frederika				
258	Fredonia				
259	Fremont	511.23		355.00	
260	Galt	1,102.47		116.30	
261	Galva	1,326.03	5,385.21	127.50	
262	Garber	49.56	20.00		
263	Garden Grove	634.32	2,433.58	57.12	197.10
264	Garnavillo	230.93	143.57		1.00
265	Garner	2,017.70	6,096.19	1,103.00	7.00
266	Garrison	160.16		60.00	25.00
267	Garwin	293.83	1,645.22	68.14	85.20

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
2,165.41			2,484.11		229.75	2,713.86	201
2,188.42	816.00	270.55	22,302.58		1,661.30	23,963.88	202
2,637.67	1,091.50		9,871.27		4,142.63	14,013.90	203
421.26			566.96		365.34	932.30	204
1,738.27	17,395.49		21,186.79	413.23	2,045.53	23,645.55	205
340.11	238.87	127.62	2,346.08	1,868.60	58.01	4,272.69	206
414.94			621.73		1,010.48	1,632.21	207
770.97			1,751.32		946.35	2,697.67	208
67,991.86	2,620.32		78,747.54	250.68	21,593.41	100,591.63	209
4,789.76	5,802.31		20,795.38	2,502.20		23,297.58	210
18,655.66	5,684.34		32,903.90		671.64	33,575.54	211
3,179.32	17,228.70		37,652.08		17,717.60	55,369.68	212
2,977.68	14,823.50	102.88	31,648.88	36.17	3,622.46	35,307.51	213
932.06			2,119.87		913.77	3,033.64	214
2,683.27	950.00		8,061.59		6,880.23	14,941.82	215
2,692.36	2,685.75	3,033.00	18,992.09	2,883.77	4,494.69	26,370.55	216
5,314.43	4,682.60	64.74	23,733.84	534.21	2,266.73	26,534.78	217
2,170.57	826.25		3,957.77	500.00	817.24	5,275.01	218
2,047.77	2,487.72		6,191.12	3,171.97	382.00	9,745.09	219
1,161.02			2,882.10	232.07	3,725.63	6,839.80	220
724.65	1,810.00		5,418.01		2,204.01	7,622.02	221
1,429.86	3,252.50	87.70	5,809.85	1,280.21	2,303.10	9,483.16	222
15,738.93		370.65	26,758.62	670.99		27,429.61	223
109.56	570.00		3,439.60		4,031.90	7,471.59	224
868.34	713.40		10,148.38		689.06	10,837.44	225
1,680.03			1,735.03	1,655.91	309.98	3,700.92	226
1,728.17	25,469.66	304.29	29,759.28	1,200.08	4,377.28	35,336.64	227
706.86	965.90	89.92	3,714.53	998.92		4,713.45	228
1,373.02	1,034.50		14,527.44		578.12	15,105.56	229
3,910.60	8,917.50		15,951.51		7,184.87	23,136.38	230
							231
1,196.57			3,065.85		2,435.07	5,530.92	232
265.29	1,012.62	15.90	2,728.85	706.25	501.32	3,936.42	233
2,032.28	1,150.25		6,886.59		7,751.15	14,637.74	234
774.08	7,732.50		15,131.94		10,751.55	25,883.49	235
1,930.13	2,863.28		13,209.19		9,147.04	22,356.23	236
948.35			2,371.23			2,371.23	237
1,095.19	1,418.40		9,760.92	451.81	113.09	10,325.82	238
4,172.17	1,529.85		10,447.30		1,936.74	12,384.04	239
795.57			1,630.19		1,711.89	3,342.08	240
406.08	15,981.24		32,520.08		5,375.04	37,895.12	241
395.57	2,029.10		7,904.61		2,531.92	10,436.53	242
1,577.71			5,749.55		3,711.17	9,460.72	243
1,769.16	7,486.95	208.08	17,510.92	191.44	2,170.00	19,872.36	244
289.26			6,799.63	3,292.99	1,510.00	11,602.62	245
191.10			4,362.52		148.76	4,511.28	246
							247
			350.49		516.60	867.09	248
1,109.55	777.50		11,100.55		848.98	11,949.53	249
1,430.85	67,603.83	3,518.77	93,652.41	1,462.19	14,919.83	110,034.43	250
2,399.24	4,975.69		17,455.24	36.50	6,504.34	23,996.08	251
1,142.09			1,436.20		406.72	1,842.92	252
504.41	960.62		1,734.91	225.00	4,179.50	6,139.41	253
115.35			150.51		181.28	331.79	254
494.24			598.89	72.02	61.34	732.25	255
366.41	2,462.75		16,817.18		2,484.80	19,301.98	256
							257
							258
3,361.77		33.92	4,261.92	807.92	122.38	5,192.22	259
507.62	600.00	54.15	2,380.54	450.00	236.90	3,067.44	260
1,519.51	7,165.00	379.77	15,903.02		9,708.78	25,611.80	261
1,322.57		86.57	1,428.70	1,445.55	49.16	2,923.41	262
1,462.46	337.00		5,121.58		2,491.51	7,613.09	263
1,778.31	1,659.78		3,813.59		423.25	4,236.84	264
2,289.27	61,699.70	84.27	73,297.13	1,188.26	11,506.53	85,991.92	265
1,480.79		10.00	1,735.95		1,612.43	3,348.38	266
2,292.30	5,154.78	201.07	9,740.54		8,793.26	18,533.80	267

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
268	Geneva	80.35		196.17	
269	George	632.69	1,069.71	1,359.43	59.40
270	Gilbert	58.85	1,073.86		2.76
271	Gilbertville	167.19		22.52	10.00
272	Gilman	756.72	3,007.66	870.00	153.10
273	Gilmore City	229.85	3,881.51	240.00	56.45
274	Gladbrook	452.53	10,630.45	446.71	53.99
275	Glidden	650.46	24,719.95	522.00	24,382.47
276	Goldfield	212.46	1,012.05	1,840.54	6.35
277	Goodell	186.01		262.76	
278	Goose Lake	90.00	115.50		
279	Gowrie	1,469.99	3,273.30	2,028.53	
280	Graettinger	269.58	648.96	968.20	
281	Grafton	132.48	961.91		
282	Graf				
283	Grand Junction	510.58	1,236.50	3,542.41	52.80
284	Grand Mound	134.50	1,707.50	720.00	216.72
285	Grand River	111.22	4.75		
286	Grandview	148.82			
287	Granger	88.18	3,162.79	340.97	
288	Grant	181.60			
289	Grant City (Auburn P. O.)				
290	Granville	654.52	1,252.30	673.80	
291	Gravity	534.70	198.80	109.00	
292	Gray	21.36	446.97	7.00	
293	Greeley				
294	Greene	1,446.61	4,013.26	650.33	21,364.33
295	Greenfield	2,246.31	25,860.28	424.80	148.54
296	Green Island	234.46		5.00	
297	Greenville	125.00	1,175.54	136.95	
298	Grimes	665.54	6,420.87		
299	Griswold	2,337.16	2,793.64	1,245.00	
300	Grundy Center	1,384.91	10,480.89	1,985.89	889.26
301	Gruver	89.50			
302	Guernsey	254.37	2,625.00	8.00	
303	Guthrie Center	272.06	8,118.94	1,498.92	629.13
304	Guttenberg	1,248.95	33,429.42	1,096.35	
305	Halbur	64.37	1,004.02	33.00	
306	Hamilton	119.15	188.87	81.39	49.69
307	Hancock	268.74		47.20	
308	Hanlontown	168.48	18.00	59.21	
309	Hansell	4.00	132.00	600.00	
310	Harcourt	1,009.36	1,868.52		
311	Hardy	252.44	1,595.38		
312	Harper	165.50			10.00
313	Harpers Ferry	128.00	1,176.61	177.00	
314	Harris	1,839.47	6,383.07	20.00	
315	Hartford	54.67		70.00	
316	Hartley	1,166.17	25,856.40	2,938.38	6,155.52
317	Hartwick			5.70	
318	Harvey	137.80	216.20		7.00
319	Hastings	178.73			89.00
320	Havelock				
321	Hawkeye	160.35	1,573.57	126.25	20.00
322	Haynesville	234.90	2,588.00	85.99	
323	Hazleton	218.85	74.25	92.00	4.38
324	Hedrick	1,065.69	886.87	130.80	
325	Henderson	37.58		164.50	5.50
326	Hepburn		2.50		
327	Hills	125.50	173.75	118.62	
328	Hillsboro	125.92	7.40		
329	Hinton				
330	Holland	210.80			
331	Holstein	1,748.43	15,370.05	2,106.14	2,213.00
332	Holy Cross	110.50	893.50		
333	Hopeville				
334	Hopkinton	249.56	1,034.74	705.11	

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
869.63		593.43	1,739.53	353.25	2,045.61	4,138.44	268
3,964.11		1,143.00	8,228.34		6,612.29	14,840.63	269
673.57	943.76	81.78	2,834.58	1,442.03	361.50	4,638.11	270
445.12	300.00	34.52	979.35	500.00	200.38	1,679.73	271
6,806.87	2,275.00	2.86	13,872.21	64.90	1,331.71	15,268.82	272
2,138.85	19,377.72	44.68	25,969.06	635.80	1,757.81	28,362.67	273
7,460.87	781.55	132.13	19,958.23		5,622.43	25,580.66	274
2,662.24	44,816.25	2,644.76	100,398.13	3,298.06	4,291.79	107,987.98	275
2,652.53	967.50	820.25	7,011.63	95.41	8,222.51	15,329.60	276
426.11		52.99	927.87	541.62	266.79	1,736.28	277
1,007.97			1,213.47		1,031.70	2,245.17	278
25,327.62	1,007.50		33,106.99	1,655.69	12,363.21	47,125.89	279
1,235.14	24.00	40.00	3,185.88		327.13	3,513.01	280
1,147.92	1,205.00	1,000.00	4,447.31		6,086.26	10,533.57	281
							282
25,627.60	2,142.50		33,112.39		7,302.89	40,415.28	283
773.54	2,074.58	857.17	6,484.01		1,757.32	8,241.33	284
1,406.87			1,522.84		964.37	2,487.21	285
1,124.30	5,950.00	179.00	7,402.12	3,000.00	318.19	10,720.31	286
610.18	1,080.00	582.74	5,864.86		3,641.48	9,506.34	287
1,064.50		89.37	1,335.47	190.95	375.82	1,902.24	288
							289
963.12	6,269.03		9,812.77	319.95		10,132.72	290
1,638.36			2,480.86	247.85	1,141.63	3,870.34	291
515.62	720.00	79.73	1,790.68	442.32	120.63	2,353.63	292
							293
2,860.30	2,528.00	351.86	33,214.60	2.15	8,185.49	41,402.33	294
4,479.09	11,028.04	1,868.24	46,055.30		24,638.54	70,693.84	295
1,472.27			1,711.73			1,711.73	296
324.39	270.00	10.27	2,042.15	626.82	2,826.12	5,495.09	297
682.52	531.42		8,300.35		743.18	9,043.53	298
2,399.51	3,829.40	346.70	12,951.41	5,616.72	8,085.46	26,653.59	299
15,336.45	3,050.77	1,334.62	34,462.79	2,500.00	16,995.50	53,958.29	300
1,535.50			1,625.00		413.67	2,038.67	301
816.69			3,704.06		304.89	4,008.95	302
5,038.21	4,277.14		19,834.39	5.15	17,761.23	37,600.77	303
5,685.79			41,460.51	118.95	12,500.96	54,170.42	304
653.53	330.00		2,089.92		4,343.53	6,433.45	305
238.17			676.77		453.51	1,130.28	306
1,508.93		2.95	1,827.82		1,701.84	3,529.66	307
328.53		840.00	1,414.22		2,257.53	3,671.75	308
1,432.79			2,168.79		250.28	2,419.07	309
1,918.49	300.50	106.29	5,203.16		1,752.53	6,955.69	310
265.63	402.00	21.58	2,537.03		695.87	3,232.90	311
480.21		21.98	677.69		343.57	1,021.26	312
139.78	793.46		2,414.85		372.02	2,786.87	313
	4,695.70		12,938.21		3,629.96	16,568.20	314
335.42	330.00		790.00		2,031.79	2,821.88	315
280.74	56,886.96	22.14	93,306.31	4,309.68	44,649.41	142,325.40	316
401.05			406.75		547.83	954.58	317
961.42	217.83		1,540.25		210.90	1,751.15	318
1,212.01	172.00		1,651.74		902.17	2,553.91	319
							320
1,693.00	3,419.00	101.45	7,093.62	1,884.35	1,307.73	10,285.70	321
54.21	62.50		3,025.60		600.23	3,685.83	322
1,522.38			1,911.86		568.16	2,480.02	323
2,143.17	9,483.67		13,710.20		5,373.00	19,083.20	324
499.90		1.50	708.98		972.99	1,681.97	325
95.75			98.25		1,011.08	1,109.33	326
924.20		3.00	1,345.07		1,093.11	2,438.18	327
1,521.23			1,654.56		1,371.68	3,026.23	328
							329
1,175.83			1,386.63		1,028.00	2,414.63	330
120,290.28	14,314.48		155,977.38		43,377.97	199,355.35	331
186.38			690.38		310.82	1,001.20	332
							333
2,237.38	943.79		5,170.58	2.00	3,247.75	8,420.33	334

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
335	Hornick	988.81	3,189.24	241.20	
336	Hospers	1,202.19	1,544.55	548.50	128.00
337	Hubbard	189.80	749.30	1,430.20	31.80
338	Hudson	1,026.30	4,969.58	450.05	13.20
339	Hull	497.61	7,301.68	1,158.75	
340	Humeston	451.52	3,602.15	215.33	8.47
341	Hurtsville	89.25			
342	Huxley	988.07	815.61	220.50	
343	Imogene				
344	Inwood	501.43	5,273.41	1,013.42	8,217.33
345	Ionia	87.57		118.40	14.00
346	Ireton	725.92	1,180.50	870.00	
347	Irwin		4,138.86	25.00	
348	Jackson Junction	58.00			
349	Jamaica	285.97		844.16	43.00
350	Janesville	265.00		260.17	25.00
351	Jesup	1,320.95	1,192.75	547.50	
352	Jewell Junction	1,744.70	1,969.52	230.50	
353	Joice	425.73	339.30		75.00
354	Jolley	309.54	2,661.36	194.75	1.00
355	Kalona	547.64	79.11	1,121.85	32.24
356	Kamrar	99.06	845.84		19.78
357	Kanawha	1,784.67	8,481.44	1,790.91	50.37
358	Kellerton	181.70	12.95	544.06	
359	Kelley	171.53	1,685.06		21.00
360	Kellogg	263.30	450.50	1,971.11	73.50
361	Kensett	148.51	1,260.00		
362	Kent	110.90	1,536.25		
363	Kenwood Park				
364	Keosauqua	1,297.79	8,759.17	1,126.57	
365	Keota	653.93	2,300.57	745.50	457.57
366	Keswick	80.68	100.00	36.00	
367	Keystone	452.20	435.73	887.84	12.13
368	Kimballton	266.98	11,458.78	263.06	
369	Kingsley	538.67	2,660.25	1,860.21	134.75
370	Kinross	49.25			
371	Kirkman	88.75	2,724.28	435.95	
372	Kirkville	112.95			
373	Kiron	1,061.77	952.69		
374	Klemme	1,305.57	481.20	488.84	2,183.08
375	Knierim	166.54			
376	Knowlton	57.67			
377	Lacona	157.56	5,504.17		15.00
378	Ladora	153.42	1,163.28	55.59	
379	Lakota	130.97	1,525.67	360.60	31.00
380	Lake Mills	788.20	5,700.85	731.65	364.03
381	Lake Park	1,297.40	9,161.73	403.50	2,475.07
382	Lake View	1,162.07	17,339.98	2,897.77	305.50
383	Lamoni	1,807.59	5,847.16	717.55	1,618.74
384	Lamont	188.79	1,296.14	559.36	
385	Lamotte	252.23	1,887.91		
386	Lanesboro	353.47	130.89	70.00	2.00
387	Lansing	859.44	2,539.87	1,640.70	52.56
388	La Porte City	929.41	851.25	2,954.71	823.06
389	Larchwood	548.50	5,800.11	1,381.46	
390	Larrabee	350.47	2,482.78	2.50	
391	Latimer	192.14	2,222.35		134.38
392	Lattners (R.F.D. No. 14, Via Epworth)				
393	Laurel	354.87		739.65	
394	Laurens	2,195.12	17,992.92	1,647.50	
395	Lawler	5,811.75	4,709.86	1,205.00	
396	Lawton				
397	Le Claire				
398	Ledyard	241.90	685.00	20.00	
399	Le Grand	193.35	100.00		
400	Lehigh	1,008.51	6,001.47	650.00	25.00
401	Leighton	25.16			

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
5,704.18	690.00	5.20	10,818.63		2,761.62	13,580.25	335
869.06	3,205.00		7,497.29		3,449.57	10,946.86	336
3,366.49	11,482.51	2,806.32	20,056.42	3.75	6,700.61	26,760.78	337
1,598.31	3,500.00	1,339.70	12,917.14		6,912.67	19,829.81	338
50,555.48	6,664.92	2,460.08	68,638.52		1,679.65	70,318.17	339
3,806.42	11,011.87	57.26	19,152.02		8,704.54	27,856.56	340
212.35			301.60		850.30	1,151.90	341
2,143.58	2,300.00		6,467.76			6,467.76	342
							343
2,333.32	2,085.74		19,424.65	6,367.53	914.32	26,706.50	344
537.56		30.00	787.53		824.12	1,611.65	345
33,502.33	821.53	143.32	37,243.60	2,888.65	2,534.83	42,667.08	346
399.02	1,005.31		5,568.19	5.00	2,336.28	7,909.47	347
648.25			706.25		52.18	758.38	348
1,588.38	495.00	26.41	3,282.92		3,234.02	6,516.94	349
722.10	719.94		1,992.21		5.02	1,997.23	350
7,532.75	247.50		10,841.45		1,954.50	12,795.95	351
4,729.82	6,436.75	277.36	15,388.65	1,973.92	6,596.04	23,958.61	352
1,161.10	710.96	560.00	3,272.09	1,000.00	112.20	4,384.29	353
390.50	275.50	364.92	4,197.57		1,327.86	5,525.43	354
3,741.06			5,521.90	27.83	1,714.67	7,264.40	355
479.38	1,907.92		3,351.98		2,305.13	5,657.11	356
4,197.45	6,630.16	2.54	22,987.54	285.37	3,992.30	27,265.21	357
1,258.89	360.00	278.69	2,636.29		1,613.82	4,250.11	358
610.75	1,037.46		3,525.80	3.83	1,300.58	4,830.21	359
2,337.54	875.00	1,191.37	7,162.32		3,711.83	10,874.15	360
793.30			2,201.81		707.34	2,909.15	361
364.38	815.25		2,826.78		782.17	3,608.95	362
							363
563.01	360.00		12,096.54		3,390.14	15,486.68	364
8,255.38	3,802.02		16,214.97		2,157.22	18,372.19	365
1,169.75			1,386.43		2,532.89	3,919.32	366
1,317.54	1,840.00		4,945.44		4,554.05	9,499.49	367
802.40	1,695.00		14,486.21		8,521.70	23,007.91	368
2,760.49	1,870.75	30,367.13	40,192.25	62.72	15,709.64	55,964.61	369
434.63	138.00		621.88		201.08	822.96	370
743.68	345.00	150.55	4,488.21		1,198.65	5,686.86	371
250.31	155.00		518.26		491.87	1,010.13	372
			2,014.46		1,485.58	3,500.04	373
1,564.67	7,551.33	81.69	13,656.38		3,757.63	17,414.01	374
323.41			489.95		1,964.02	2,453.97	375
121.47		9.81	188.95		16.07	205.02	376
536.45	1,629.86		7,843.04		1,094.44	8,937.48	377
282.69	1,449.21		3,104.23		3,215.30	6,319.53	378
1,733.25	871.25	47.49	4,700.23	1,015.00	1,013.10	6,728.33	379
5,077.74	4,263.98	6.43	16,932.88	3.00	5,333.54	22,269.42	380
2,559.67	6,291.25	62.10	22,250.72	3,803.41	13,112.86	39,166.99	381
5,054.90	2,444.18	13,052.91	42,257.31	4,428.50	14,469.01	61,154.82	382
77,578.57	11,913.17	10.03	99,492.81	913.35	18,100.57	118,506.73	383
1,712.60	843.38		4,600.27	244.60	1,357.76	6,202.63	384
2,294.70	575.50		5,010.34		432.36	5,442.70	385
974.42			1,530.78	44.70	997.45	2,572.93	386
4,846.38	11,664.25	1,000.00	22,603.20		2,606.96	25,210.16	387
6,642.28	1,178.77	396.51	13,775.99	1,467.47	511.02	15,754.48	388
2,041.29	1,145.00		10,916.36		4,251.35	15,167.71	389
1,357.80	815.50		5,009.05		589.42	5,598.47	390
1,162.14			3,711.01		2,353.15	6,064.16	391
							392
466.14			1,560.66		1,434.31	2,994.97	393
673.39	16,881.61		39,390.54	9,475.15	34,447.86	83,313.55	394
1,572.34	1,023.75	271.40	14,594.10		2,405.64	16,999.74	395
							396
							397
985.29	1,460.00		3,392.19	15.00	709.80	4,116.99	398
946.49			1,239.84		598.58	1,838.42	399
11,492.36	1,840.19		21,017.53		11,669.98	32,687.51	400
303.17	351.22	60.00	739.55	1,961.87	102.16	2,803.58	401

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
402	Leland	254.97	194.27	50.00	12.50
403	Lenox	1,641.73	19,667.10	789.96	24.70
404	Le Roy	79.87		33.25	
405	Lester	877.00	4,580.00	1,155.00	
406	Lettsville	173.60		284.18	
407	Lewis	442.28	6,567.57	190.40	25.00
408	Libertyville	149.30		64.00	
409	Lidderdale	227.94	2,276.81	124.75	
410	Lime Springs	1,777.93	633.86		
411	Lincoln	1,314.63	732.74	192.93	
412	Linden	301.84	20.53	145.70	1.00
413	Lineville	258.33	648.07	622.75	11.00
414	Linn Grove	94.01	161.15	26.40	
415	Lisbon	789.09	9,641.32	1,136.00	431.08
416	Liscomb	210.23	54.17	72.50	
417	Littleport	82.06			
418	Little Rock	2,209.56	9,244.76	305.00	
419	Little Sioux	80.93	675.88	5.00	
420	Livermore	660.91	5,581.45	102.10	6.00
421	Lockridge	53.34		320.52	
422	Logan	842.93	5,808.38	1,387.21	509.50
423	Lohrville	551.00	1,759.16	780.00	375.00
424	Lone Rock	352.33	1,684.42		
425	Lone Tree	542.21	1,791.89	816.00	
426	Long Grove	45.00	718.01	45.00	
427	Lorimor	1,065.43		400.80	30.00
428	Lost Nation	1,001.06	2,726.83		166.30
429	Lovilia	924.17	106.40	18.00	24.00
430	Lowden	1,471.60	1,634.42	1,848.23	
431	Low Moor	122.00	2,009.11	365.00	
432	Luana	181.96	157.07	115.65	
433	Lucas	237.93		568.81	5.00
434	Luther	181.00	1,407.34		
435	Lu Verne	2,821.83	8,727.13		
436	Luxemburg	91.30		12.00	
437	Luzerne	268.44		126.25	
438	Lynnville	268.50	150.00	321.70	
439	Lytton	154.33	1,088.87	142.57	
440	Macedonia	278.47	503.26	635.13	2.00
441	Macksburg	371.82	75.65	65.30	3.75
442	Madrfd.	830.34	2,050.52	2,077.54	388.43
443	Magnolia	945.83	300.30	8.00	
444	Malcolm	225.05	503.77	485.00	
445	Mallard	302.50	4,134.41	318.40	
446	Maloy		200.00		
447	Malvern	781.94	2,436.38	1,070.75	
448	Manilla	933.40	55,255.19	1,966.26	1,104.61
449	Manly	370.85	2,958.42	923.65	27.10
450	Manning	1,865.15	4,109.68	3,311.70	3,748.46
451	Manson	1,061.70	5,500.08	912.97	206.92
452	Mapleton	2,356.57	2,906.20	1,545.90	210.85
453	Marathon	213.00	8,185.03	7.00	
454	Marble Rock	1,827.42	9,510.77		
455	Marcus				
456	Marne	312.62	493.95	130.00	
457	Marquette	463.20	2,944.58	270.00	
458	Martelle	38.78		13.50	8.00
459	Martinsburg	115.35	16.45		
460	Martensdale		265.63	5.00	149.07
461	Marysville	36.50		23.00	
462	Masonville	80.00	204.00	80.00	
463	Massena	582.11	110.00	309.36	12.00
464	Matlock	257.40	806.59		
465	Maurice	289.16	18,958.18	669.24	5,470.18
466	Maxwell	460.70	1,841.91	997.63	
467	Maynard	205.59	985.50		
468	Maysville (Walcott P. O.)	33.00	106.36		

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
1,624.53			2,136.27		108.08	2,244.35	402
3,799.71	16,617.50	34.83	42,575.53	3,137.35	9,885.77	55,598.65	403
542.89		8.12	664.13	252.56	11.97	928.66	404
1,881.00			8,493.00		2,722.00	11,215.00	405
1,021.15	180.00	37.00	1,695.93	220.00	2,501.32	4,417.25	406
973.37	2,259.29		10,457.91		1,871.06	12,328.97	407
800.84	216.00		1,230.14		405.38	1,635.52	408
1,340.31	1,280.00	49.41	5,299.22		2,755.95	8,055.17	409
	767.07		3,178.86		3,215.71	6,394.57	410
604.18	1,330.50	2.71	4,177.69		49.85	4,227.54	411
1,894.19	125.00		2,488.26		1,368.89	3,857.15	412
2,061.25	2,120.00	27.75	5,749.15		653.10	6,402.25	413
6,359.01	2,858.63	3.81	9,503.01	405.00	4,165.76	14,073.77	414
54,422.03	959.00	740.47	68,118.99	4,075.56	41,503.13	113,697.68	415
1,345.75	83.25		1,765.90	24.00	1,816.25	3,606.15	416
566.86	372.65	5.00	1,026.57	352.40	75.20	1,454.17	417
1,070.61	9,610.65		22,440.58		6,091.32	28,531.90	418
427.16			1,188.97		466.40	1,655.37	419
2,691.49	17,390.76		26,432.71	200.00	5,803.33	32,436.04	420
1,085.62	265.00		1,724.48		64.05	1,788.53	421
3,962.52	41,339.10	551.36	54,401.00		21,409.57	75,810.57	422
1,390.80	3,626.03	979.61	9,461.60	29.70	10,378.14	19,869.44	423
361.80	1,600.00		3,996.55	6.75	1,077.39	5,082.69	424
3,926.51		382.51	7,459.12		1,366.53	8,825.65	425
288.51	287.55	11.00	1,395.07		2,683.90	4,078.97	426
2,755.38		18.79	4,270.40	327.95	11.04	4,609.39	427
1,870.05	7,480.99	83.37	13,278.60	1,485.23	1,745.92	16,509.75	428
2,586.61		27.00	3,686.18		3,162.16	6,848.34	429
1,125.44	1,132.25		7,211.94		4,311.68	11,523.62	430
1,423.27	316.25	723.74	4,959.37	124.86		5,084.23	431
706.06			1,160.74		801.39	1,962.13	432
1,478.93		38.24	2,328.91	8.35	64.46	2,401.72	433
819.22	108.50		2,516.06		583.03	3,099.09	434
	1,353.93		12,902.89	666.23	8,023.50	21,592.62	435
213.90			317.20		411.38	728.58	436
618.29			1,012.98		2,052.82	3,065.80	437
1,155.21	693.00		2,588.41		843.81	3,432.22	438
2,368.99	2,301.11		6,055.87	1,321.46	2,687.10	10,064.43	439
640.64	1,015.85		3,075.35		3,064.04	6,129.39	440
535.51	652.00		1,704.03		483.99	2,188.02	441
2,737.31	19,703.73	900.00	28,687.87		7,859.23	36,547.10	442
114.50			1,368.63		716.21	2,084.84	443
1,957.06	1,168.63		4,339.51	4.18	2,011.04	6,354.73	444
947.41	680.00	24.00	6,406.72	605.18	2,215.32	9,227.22	445
225.29			425.29		19.95	445.24	446
3,927.25	2,965.00	18.13	11,199.45		3,206.35	14,405.80	447
2,126.90	15,289.49	2,187.70	78,863.55	2,515.91	6,207.36	87,586.82	448
2,464.45	4,971.25	667.81	12,383.53	2,053.36	1,923.56	16,360.45	449
9,331.40	25,930.39	78.22	48,375.00	3.50	15,115.16	63,493.66	450
6,521.14	98,618.47	2,458.21	115,279.40	7,514.77	13,241.79	136,036.05	451
1,286.80	51,844.82	1,005.23	61,156.37	6,222.52	7,809.20	75,248.09	452
3,573.98	1,320.00		13,299.10		7,774.02	21,073.12	453
303.50	1,000.00		12,641.60	362.00	3,675.08	16,678.77	454
							455
2,404.44	701.98		4,042.99	1,390.90	2,400.02	7,833.91	456
1,461.38	1,249.50		6,388.06	100.00	30.35	6,519.01	457
884.83	126.45	58.11	1,129.67			1,129.67	458
767.16			898.96		169.43	1,068.39	459
	2,100.00		2,519.70		775.73	3,295.43	460
105.41			164.91		284.62	449.53	461
453.00	65.21		882.21		229.20	1,111.41	462
2,711.92			3,725.39		998.39	4,723.78	463
698.03	474.00		2,231.02		255.25	2,486.27	464
952.49	411.72	19.78	26,770.75	1,034.32	11.71	27,816.78	465
2,130.94	1,961.87		7,393.05	2.60	5,591.18	12,986.83	466
352.52	1,574.33	489.86	3,607.89		1,007.24	4,615.13	467
307.11			446.47		478.14	924.61	468

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
469	McCallsburg	659.29	217.70	559.23	179.85
470	McCausland	8.00	9.75	13.00	
471	McClelland	407.65	18.60	114.80	
472	McGregor	817.93	3,946.85	1,688.51	
473	McIntire	283.67		253.50	113.50
474	Mechanicsville	392.72	2,528.55	1,152.85	314.60
475	Mediapolis	532.13	3,619.22	553.45	27.80
476	Melbourne	7,392.38	612.97		
477	Melcher	407.23	399.46	2,169.03	92.83
478	Melrose	258.76	443.35	213.50	
479	Melvin	88.08	3,294.93	138.05	
480	Menlo	459.10	60.00	21.00	
481	Meriden	273.31	41.67	71.35	
482	Merrill	635.17	12,095.36	1,263.00	
483	Meservey	94.00	351.81	90.00	
484	Meyer	54.00			
485	Middletown	32.00		348.10	
486	Miles	298.09	1,213.58	10.86	
487	Milford	2,671.44	9,898.94	2,011.99	82.70
488	Millersburg	46.50		66.00	
489	Millerton	4.00	7.55	145.00	3.60
490	Milo	286.15	8,298.22	80.80	
491	Milton	308.00	1,080.00	450.00	138.73
492	Minburn	314.97	4,516.51	292.85	69.72
493	Minden	1,283.51	1,705.18	515.00	30.00
494	Mingo	365.72	615.06		
495	Mitchell	32.25			
496	Mitchellville	723.94	3,777.34	556.84	
497	Modale	153.76	1,111.70	180.00	
498	Mondamin	292.66	45.16	414.10	
499	Moneta	127.61			
500	Monmouth	55.89	308.13		
501	Monona	2,014.65	3,540.83	225.85	20.17
502	Monroe	1,084.18	2,078.51	422.95	25.00
503	Montezuma	1,378.29	9,950.86	2,369.63	73.53
504	Montour	125.33		748.41	
505	Montrose	206.43	186.55	58.50	
506	Moorhead	1,132.17	5,580.10	288.70	
507	Moorland	208.05	1,911.08	95.00	
508	Moravia	332.41	1,910.98	180.90	
509	Morning Sun	478.98	1,335.52	552.00	
510	Morrison	130.57	16.65	10.00	5.00
511	Moulton	730.25	9,278.09	1,389.21	
512	Mt. Auburn	280.15		37.55	
513	Mt. Ayr	867.15	6,472.27	1,126.70	
514	Mt. Sterling		414.06		19.75
515	Mt. Union	50.55			
516	Mt. Vernon	5,467.96	19,165.98	1,862.13	3,812.82
517	Moville	1,086.96	15,383.52	1,929.25	1,401.34
518	Murray	370.50	1,341.98	1,012.26	48.95
519	Nashua	455.00	5,660.17	2,850.00	13,025.00
520	Nemaha	30.75	18.00	38.27	45.79
521	Neola	624.58	9,598.39	1,630.06	25.00
522	New Albin	206.76	12.15	683.25	26.75
523	Newell	487.99	6,233.30	1,042.00	688.02
524	Newhall	581.22		183.25	
525	New Hartford	273.35	993.06	250.88	
526	New Liberty	212.33	2,000.00	60.00	
527	New London	1,480.86	24,400.23	1,564.80	
528	New Market	266.50	309.16	1,262.50	249.51
529	New Providence	69.22		1.00	
530	New Sharon	2,247.22	4,166.70	805.62	
531	New Vienna	861.67	3,109.51	55.00	
532	New Virginia	201.15	44.00	132.76	10.00
533	Nichols				
534	Nodaway	796.08	423.00		
535	Nora Springs	838.87	2,495.12	679.57	188.84

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
1,150.61	792.87		3,559.55		2,087.13	5,646.68	460
267.10			297.85		1,632.83	1,930.68	470
367.05			908.10		1,543.30	2,451.40	471
4,692.10	1,676.50	134.06	12,955.95	1,207.29	15,864.04	30,027.28	472
1,879.26		216.62	2,746.55		126.11	2,872.66	473
2,648.44	662.50	16.17	7,715.83	42.59	2,946.01	10,704.43	474
3,635.70	1,109.00		9,468.30	1,760.57	4,618.11	15,846.98	475
			8,005.35	3,651.62	297.90	11,954.87	476
1,551.13	5,596.12	578.83	10,794.68	2,989.66	2,945.77	16,730.06	477
559.92			1,475.53		1,869.27	3,344.80	478
303.72	3,113.83	600.00	7,538.61	1.15	1,642.17	9,181.93	479
3,946.79			4,486.89		2,401.88	6,888.77	480
829.00			1,215.33		1,552.75	2,768.08	481
16,630.71	24,553.69	40.60	55,218.53		4,104.95	59,323.48	482
697.43	1,609.69	29.59	2,872.61	426.60	1,766.21	5,065.42	483
1,327.17			1,381.17		21.34	1,402.51	484
563.24			943.34		558.28	1,501.62	485
2,027.71	497.50		4,047.74		4,144.48	8,192.22	486
6,964.87	9,599.80	76.31	31,306.05	725.95	13,045.31	45,077.31	487
687.71			800.21		239.52	1,039.73	488
178.80		25.50	364.15	280.00	619.93	1,264.08	489
3,996.03	577.52		13,238.72		4,790.47	18,029.19	490
4,347.50	2,200.00	695.57	9,219.80		12.43	9,232.23	491
412.45	3,558.14		9,164.64	160.64	929.05	10,254.33	492
1,470.00	710.50		5,714.19		1,177.59	6,891.78	493
457.08	662.57		2,100.43	456.74	1,051.74	3,608.91	494
461.10	295.38	11.93	800.66		2.00	802.66	495
2,183.78	3,537.21	52.24	10,831.35	1.81	4,490.36	15,323.52	496
460.44	858.00	44.84	2,808.74	743.44		3,552.18	497
927.65	156.52	5.53	1,841.62		3,230.43	5,072.05	498
1,488.73			1,616.34		733.22	2,349.56	499
1,096.42	110.75		1,571.19		1,447.62	3,018.81	500
3,818.63	10,837.01		20,457.14	450.90	12,017.22	32,925.26	501
5,120.72	3,735.00	556.60	13,017.99	3,368.45	8,300.18	24,686.62	502
3,823.52	5,133.46	283.94	23,013.23	1,815.08	8,107.72	32,936.03	503
2,431.72	17.93	9.05	3,332.44			3,332.44	504
1,865.00			2,316.48		425.78	2,742.26	505
772.85	4,188.00	960.00	12,921.82		3,093.91	16,015.73	506
219.23	385.00		2,818.36		470.17	3,288.53	507
3,187.86	436.07		6,048.22	15.95	923.47	6,987.64	508
4,818.51	1,640.00	136.95	8,961.96		3,665.22	12,627.18	509
660.95			823.17		503.60	1,326.77	510
2,781.81	8,106.71		22,286.07		458.20	22,744.27	511
705.44	600.10		1,623.24		805.07	2,428.31	512
3,925.21	6,191.01		18,582.34		4,961.59	23,543.93	513
190.33			624.14		546.07	1,170.21	514
1,603.82		192.50	1,846.87		1,048.24	2,895.11	515
27,616.43	1,784.74	1,132.24	60,842.30	5,307.85	5,395.49	71,545.64	516
313.79	14,423.92		34,538.78		7,497.07	42,035.85	517
1,373.43	1,090.00		5,237.12		1,736.23	6,973.35	518
8,027.80	250.00	18.46	30,286.43		1,715.45	32,001.88	519
472.74			605.55	4.00	778.90	1,388.54	520
734.08	1,300.25	228.24	14,140.60	3,832.41	2,115.56	20,088.57	521
1,663.20	1,732.44	629.71	4,954.26		413.70	5,367.96	522
6,287.84	15,215.18	434.47	30,388.80	5,277.55		35,666.35	523
2,127.66	1,548.23	189.74	4,630.10		1,125.75	5,755.85	524
714.87	833.00		3,065.16	1,000.00	5,136.72	9,201.88	525
271.06			2,543.30	5.75	455.87	3,005.01	526
6,805.13	4,790.00	255.79	39,296.81		11,444.71	50,741.52	527
1,965.88			4,053.55		853.08	4,906.58	528
445.98			516.20		1,668.12	2,184.32	529
2,120.69	16,186.50		25,526.73	2,149.00	3,014.82	30,690.55	530
350.75			3,876.93		591.09	4,468.02	531
1,652.27			2,040.18		3,031.32	5,071.50	532
							533
168.90			1,387.98		810.41	2,198.39	534
5,886.84	3,071.42	461.00	13,621.66	2,262.53	7,052.25	22,936.44	535

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
536	Northboro	19.35		30.05	
537	North Buena Vista	66.00			
538	North English	1,172.60	1,669.72	1,107.33	6,840.49
539	North Liberty	417.61	12.30	15.35	
540	North Washington	102.71			
541	Northwood	939.93	5,056.76	1,358.42	152.78
542	Norwalk	157.13		49.50	5.00
543	Norway	403.57	627.03	642.75	312.00
544	Numa	134.51			
545	Oakland	1,030.88	11,476.79	1,423.50	135.00
546	Oakville	265.72	30.41	301.71	33.75
547	Ocheyedan	416.44	1,846.59	1,015.24	29.42
548	Odebolt	1,680.72	8,093.69	2,303.15	7,651.67
549	Ogden	1,621.30	15,192.73	1,534.30	100.06
550	Okoboji				
551	Olds	248.86	14.30		
552	Olin	223.25	1,653.56	900.00	61.86
553	Ollie	1,593.35			
554	Oneida				
555	Onslow	324.90	263.68		
556	Orange City	7,733.23	33,547.17		732.85
557	Orchard	52.50	1,000.00	22.50	
558	Orient	294.00	5,950.79	130.00	
559	Orleans	111.07			
560	Ossian	1,388.14	6,419.75	3.45	12,093.01
561	Osterdock	26.50			
562	Oto	233.13	4,137.42	361.00	
563	Ottosen	227.09	1,515.00		
564	Oxford	555.14	609.02	458.17	6.25
565	Oxford Junction	543.52	1,265.43	23.94	1.50
566	Oyens	225.94		219.82	
567	Pacific Junction	233.52	43.18		138.55
568	Packwood	67.20		24.00	5.00
569	Palmer	1,081.87	4,272.75		
570	Palo	149.01			
571	Panama	168.33	222.84	199.16	
572	Panora	3,786.24	15,010.61		
573	Parkersburg	1,613.08	2,212.31	1,258.32	
574	Parnell	586.60	31.50		
575	Paton	1,614.75	3,603.70		
576	Patterson	15.21	73.75	59.46	
577	Paullina	373.38	21,636.93	5,134.41	7.20
578	Persia	5,709.19	720.61	285.00	1,735.00
579	Peru	1,064.79			
580	Peterson	179.11	2,278.88		
581	Pierson	474.64	8,462.00	240.00	64.80
582	Pilot Mound	1,393.85	1,548.99	4.25	
583	Pioneer	20.00			
584	Pisgah	125.98		99.75	
585	Plainfield	178.40		30.95	
586	Plano	42.50	11.48		
587	Pleasanton	11.65	172.05	132.00	
588	Pleasant Plain	48.00			
589	Pleasantville	1,321.43	2,990.75	490.00	39.50
590	Plover	252.44			2.86
591	Plymouth	131.45	4,313.41	238.31	
592	Pocahontas	3,102.47	20,990.58	1,622.64	9,657.25
593	Polk City	45.00	731.90	95.95	
594	Pomeroy	297.00	13,286.69	300.00	
595	Popejoy	158.85		266.30	
596	Portsmouth	247.30	1,180.49	330.61	5.00
597	Postville	4,615.80	4,385.11	813.75	11.02
598	Prairieburg	107.30	427.72	6.25	7.65
599	Prairie City	686.93	2,240.66	643.59	
600	Prescott	184.40	2,896.19	242.15	
601	Preston	1,027.76	6,572.09	92.25	328.08
602	Primghar	628.90	2,750.50	1,053.10	503.80

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

Total street department expenditures Total bond expenditures		Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
1,267.84		24.01	1,341.25	300.00	31.93	1,673.18	536
			66.00		104.71	170.71	537
1,961.34	3,713.20	22.10	16,486.78	45.26	3,337.74	19,869.78	538
514.77			960.03		729.54	1,689.57	539
42.30			145.01		573.16	718.17	540
3,447.52	829.56		11,784.97		10,307.47	22,092.44	541
2,084.75			2,296.38		1,073.43	3,369.81	542
2,224.89	568.75		4,778.99		5,835.54	10,614.53	543
939.95	7.87	22.50	1,104.83		270.43	1,375.26	544
835.08	2,768.25	134.50	17,804.00		5,559.39	24,188.53	545
607.38	258.84	17.10	1,514.91	346.50	1,132.99	2,994.40	546
954.87	7,799.00	58.00	12,119.56	641.35	5,666.66	18,427.57	547
1,774.12	100,939.37		122,442.72	7.75	17,028.54	139,479.01	548
2,045.84	6,690.11	27.50	27,211.84	1,254.52	26,623.16	55,089.52	549
							550
1,335.54	511.09	1,675.47	3,785.26		321.81	4,107.07	551
3,409.70	600.00	667.37	7,515.74	1,023.81	137.21	8,676.76	552
699.72			2,293.07		368.32	2,661.39	553
							554
862.38	330.00	7.00	1,787.96		2,408.66	4,196.62	555
1,965.67	35,583.02	1,400.00	80,961.94		23,028.25	103,990.19	556
155.50	110.00		1,340.50	4,000.00	1,176.16	6,516.66	557
1,620.68			7,995.47		4,827.43	12,822.90	558
1,267.00			1,378.73		286.30	1,665.03	559
1,428.87	1,877.25		23,210.47		1,007.35	24,217.82	560
351.10			377.00		29.73	407.33	561
817.33	780.25		6,329.13		1,830.12	8,159.25	562
712.99	569.25		3,024.33	57.25	2,517.10	5,598.63	563
2,550.44	861.00		5,040.02		2,532.90	7,632.92	564
3,334.14	4,613.26	139.65	9,921.44		3,184.48	13,105.92	565
378.00			823.76		27.23	850.99	566
1,638.11			2,053.36		301.26	2,354.62	567
661.30			757.50		1,283.93	2,041.43	568
1,746.76	1,701.73		8,803.11	1,256.52	8,674.82	18,734.45	569
330.65			479.66		96.72	576.38	570
885.95	1,004.37	46.58	2,527.23		249.48	2,776.71	571
2,507.03	3,973.15		25,277.03	1,432.95	9,939.83	36,649.81	572
3,283.28	35,530.00	170.00	44,066.99	2,000.00	23,294.90	69,361.89	573
616.38	483.02	75.68	1,793.18		31.00	1,824.18	574
	2,255.90		7,474.35	753.98	8,089.37	16,317.70	575
445.86			594.28		1,112.50	1,706.78	576
1,357.92	43,430.89	690.49	72,631.22	239.94	3,172.22	76,043.38	577
890.58	275.00		9,615.38		3,007.19	12,622.57	578
			1,064.79		1,169.06	2,233.85	579
3,849.48	1,304.96		7,612.43		2,312.87	9,925.30	580
1,405.80	10,431.48	90.00	21,168.72	1,504.00	7,247.62	29,920.34	581
498.51	1,534.35	7.46	4,987.41	1.50	2,040.91	7,029.82	582
365.75			885.75		1,051.07	1,436.82	583
767.42	1,098.86		2,092.01	2,731.56	222.49	5,046.06	584
710.84			920.19		1,600.23	2,520.42	585
300.71		298.00	652.69	14.02	354.06	1,020.77	586
232.92			548.62		477.88	1,026.50	587
254.20			302.20		154.24	456.44	588
2,669.12	13,452.04		20,962.84		7,403.89	28,366.73	589
482.88			738.18	23.70	3,089.41	3,851.29	590
669.02			5,352.19		5,460.67	10,821.86	591
4,598.00	31,285.50	4,263.59	75,520.03	3,483.40	19,873.73	98,877.16	592
535.57			1,408.42		796.20	2,204.62	593
954.21	98,586.95		113,424.85	15,012.30	5,742.30	134,179.45	594
876.55	51.92		1,353.62	520.00	479.65	2,353.27	595
968.52	30.00	569.00	3,330.92		1,516.31	4,847.23	596
1,705.63	33,667.68		45,198.97		20,514.89	65,713.86	597
75.46	275.00	470.00	1,369.38		1,088.47	2,457.85	598
3,134.39			6,705.57		2,822.11	9,527.68	599
823.40	720.00		4,866.14		1,423.07	6,289.21	600
2,468.66	5,308.64		15,797.48	47,284.12	541.18	63,622.78	601
2,484.78	16,784.79	580.53	24,876.49	.60	12,192.63	37,069.72	602

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
603	Princeton	848.63	432.49	9.75	
604	Promise City	88.77	34.32		
605	Protivin	48.50	148.30	110.00	15.55
606	Pulaski	83.44		355.25	
607	Quasqueton	176.61	38.20	69.21	
608	Quimby	1,806.55	493.95	25.00	4,883.00
609	Radeliffe	1,215.01	1,914.62	1,500.00	
610	Rake				
611	Ralston	1,743.26			
612	Randall			252.41	
613	Randolph	176.30	4,579.56	1,438.18	
614	Rathbun	334.97		60.00	
615	Readlyn	381.36	1,721.22	359.16	30.95
616	Reasnor	119.33	233.53		
617	Redding		25.00		
618	Redfield	255.79	10,350.02	244.00	25.00
619	Reinbeck	1,017.23	10,628.49	1,784.77	
620	Rembrandt	203.55	2,836.15	296.60	73.64
621	Remsen	1,827.96	1,715.47	1,459.65	295.62
622	Renwick	327.18	6,271.28	141.03	
623	Riceville	286.40	2,037.68	546.31	157.25
624	Richland				
625	Ricketts	224.40	2,386.83	120.00	
626	Ridgeway	65.00	3.00	196.81	12.00
627	Rinard	16.50	30.10		117.60
628	Ringsted	1,880.61	902.61	55.00	
629	Rippey	231.24	971.81	130.03	
630	Riverside	880.98	1,018.52		
631	Riverton	169.50	346.08	179.69	
632	Robins	48.50	11.10		
633	Rock Falls	61.38			
634	Rockford	2,064.00	2,809.87	1,349.54	91.73
635	Rockingham	531.57		124.00	20.72
636	Rock Valley	478.59	3,550.69	490.15	1,633.34
637	Rockwell	673.92	1,373.42	899.32	
638	Rodman	125.50			
639	Rodney	212.32	1,710.72	200.45	2.50
640	Roland	267.65	12,215.16	237.14	113.82
641	Rolfe	386.15	3,830.21	2,297.01	
642	Rome	51.50			
643	Rose Hill	184.29		46.45	
644	Rowan	122.98			347.58
645	Rowley	179.59		907.40	
646	Royal	1,000.14	4,915.51	353.68	66.62
647	Rudd	1,085.69	831.72	346.67	
648	Runnells	108.79	27.88	38.34	101.90
649	Russell	193.38	272.30	450.00	
650	Ruthven	552.02	3,810.47	702.75	
651	Rutland		2.00	2.00	
652	Ryan	74.00	839.89	441.08	17.50
653	St. Ansgar	856.23	2,230.62	1,337.81	95.71
654	St. Anthony	11.00	3.70	178.19	1.00
655	St. Charles	230.55	80.19	157.47	
656	St. Lucas	10.00			
657	St. Mary's	149.29			
658	St. Olaf	27.00	260.67		68.54
659	St. Paul (R.F.D. West Point)	161.17	18.50		
660	Sabula	2,530.15	5,667.06		
661	Salem	157.25	114.75	160.00	
662	Salix	142.69	724.31	517.25	
663	Sanborn	527.71	3,835.87	2,057.92	19.00
664	Sandyville (via Ackworth)				
665	Scarville	43.00		157.50	
666	Schaller	3,140.27	12,473.91	217.35	856.62
667	Schleswig	1,805.00	10,653.62	3,039.92	38.75
668	Seranton	354.18	4,921.17	366.61	
669	Searsboro	54.92		766.01	4.50

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
681.25		860.00	2,832.12		1.95	2,834.07	603
445.74			568.83		270.70	839.53	604
940.00	54.00		1,816.35		401.57	1,717.92	605
1,770.22			2,208.91		184.15	2,393.06	606
1,077.61		10.80	1,372.43	306.72		1,678.15	607
547.67			7,756.17		4,521.84	12,278.01	608
744.59	687.00		6,061.22	1,496.20	2,456.20	10,013.62	609
							610
			1,743.26	200.00		1,943.26	611
529.79		10.00	792.20		106.01	898.21	612
1,234.49	713.25	3,600.00	11,741.78		508.06	12,249.84	613
449.53			844.50		429.92	1,274.42	614
2,121.48	82.50		4,696.67		1,091.56	6,688.23	615
772.74			1,125.60			1,125.60	616
616.99			641.99		264.74	906.73	617
1,201.82	14,150.25	43.90	26,270.73	570.09	12,729.95	39,570.82	618
1,039.56	4,421.75	2,614.82	21,506.62		7,193.97	28,700.59	619
584.75	176.00		4,170.69	34.65	1,604.94	5,810.28	620
4,811.55			10,110.25		11,119.34	21,229.59	621
643.78	2,019.25	330.64	9,733.16	1,832.65	781.60	12,347.47	622
2,223.00	10,030.07	562.59	15,843.39	8,162.50	3,635.61	27,641.50	623
							624
404.05	1,030.08		4,165.36		1,304.07	5,469.43	625
2,307.12	441.10	541.19	3,566.22		2,418.01	5,984.23	626
240.77	120.16	1.42	526.55	104.54	610.25	1,241.34	627
2,943.36	735.15		6,516.73		9,855.38	15,872.11	628
624.74	1,242.00	79.01	3,278.83	1,423.39	822.48	5,524.70	629
1,042.53	4,258.89		7,200.92		4,302.61	11,503.53	630
1,499.56		2.00	2,196.83	605.05	2,325.02	5,127.50	631
165.32			224.92		534.09	759.01	632
232.33		4.00	297.71		344.17	641.88	633
6,681.70	3,075.87	61.06	17,033.77	3,679.11	7,324.59	28,037.47	634
4,674.14	3,745.00	16.00	9,111.43		2,884.30	11,995.73	635
8,202.99	9,218.79	1,199.82	19,774.37		908.90	20,683.27	636
823.76	6,612.25	32.70	10,415.37		747.49	11,162.86	637
462.69			588.19			588.19	638
119.15	132.23		2,377.37		549.97	2,927.34	639
1,681.60	7,130.02		21,645.39	35.23	12,270.67	33,951.29	640
1,928.15	15.47		8,458.99		2,570.30	11,027.29	641
147.32	62.87		261.69		84.67	346.36	642
786.72	1,523.60		2,541.06		312.34	2,853.40	643
1,199.95	36.28	9.29	1,716.08	371.62	177.56	2,265.26	644
848.65			1,935.64		311.67	2,247.31	645
692.34	4,826.87	21.40	11,881.56		3,914.19	15,795.75	646
2,245.18	4,633.41		9,142.67		5,373.38	14,516.05	647
929.71	360.00	50.00	1,616.62	610.76	1,912.75	4,140.18	648
2,658.63			3,574.31		1,126.07	4,700.38	649
1,543.13	7,705.48	323.06	14,636.91	1,332.20	3,567.38	19,536.49	650
689.97			693.97		894.35	1,588.32	651
1,473.17	220.00		3,065.64		1,843.07	4,908.71	652
4,350.01	13,929.04	25.00	22,824.42	3.00	1,828.73	24,656.15	653
677.52	150.00		1,021.41		176.67	1,198.08	654
1,736.71		46.02	2,250.94	233.34	531.25	3,015.53	655
353.20			363.20		222.96	586.16	656
233.06			382.35		10.92	393.27	657
206.51			562.72		1,855.85	2,418.57	658
57.00			236.67		116.49	353.16	659
660.58	2,116.90		10,974.69	8.34	2,822.79	13,805.82	660
2,540.22			2,972.23		885.41	3,857.63	661
647.97	1,518.48		3,550.70		2,039.84	5,590.54	662
2,085.33	5,295.90		13,821.73	5,833.32	5,339.64	24,994.69	663
							664
1,539.94			1,740.44		1,243.03	2,983.47	665
2,620.12	20,603.00	3,000.00	42,911.27		16,049.86	58,961.13	666
3,298.89	13,131.74		31,967.92		6,396.70	38,364.62	667
4,294.93	8,251.22	365.00	18,553.11	129.40		18,682.51	668
189.42			1,014.85		107.87	1,122.72	669

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
670	Sergeant Bluff	89.05	30,789.55		
671	Shambaugh	324.30	24.13	750.00	
672	Shannon City	322.15	165.31		
673	Sharpsburg	116.74	499.10	14.43	
674	Sheffield	2,129.34	2,274.93	1,349.94	278.20
675	Shelby	432.87	933.15	955.00	377.72
676	Sheldahl	101.98	176.18		
677	Shell Rock	408.44	3,616.58	841.63	
678	Shellsburg	266.27	2,273.79	55.14	
679	Sibley	6,254.16	86,412.02	2,199.05	347.43
680	Sidney	937.78	14,345.00	3,609.93	
681	Silver City	195.97	949.27	162.00	15.42
682	Sioux Center	1,557.92	7,840.36	2,778.47	1,112.94
683	Sioux Rapids	2,155.95	9,014.06	157.36	601.00
684	Slater	145.03	1,519.05	81.50	40.00
685	Sloan	207.55	989.39	1,237.83	
686	Smithland	492.15	1,527.88		
687	Soldier	878.62	16,993.32	60.00	1.00
688	Solon	721.73	585.73	696.07	22.00
689	Somers	36.69	26.00		
690	South English	270.67			
691	Spillville	177.98	329.08		
692	Spirit Lake	3,950.76	9,815.44	3,596.51	799.75
693	Spragueville	57.30	134.79	19.00	1.00
694	Springbrook	92.04		6.25	
695	Spring Hill				
696	Springville	481.21	327.01	748.00	
697	Stacyville	58.12	941.90	595.00	
698	Stanhope	123.10	1,138.00	120.00	146.24
699	Stanley	30.95		.64	15.00
700	Stanton	372.52	1,878.92	1,011.34	
701	Stanwood	172.60	1,195.13		
702	State Center	2,632.68	27,303.43	940.72	67.30
703	Steamboat Rock	128.57		189.00	92.75
704	Stockport	192.41	4.45	366.47	2.50
705	Stockton	122.91	145.65	58.22	
706	Story City	1,893.64	32,102.04	149.60	97.64
707	Stout	425.34	1,212.31		
708	Stratford	9,056.83	1,315.36	250.00	34.20
709	Strawberry Point	60.00	15,580.87	1,209.89	7.30
710	Struble	318.88	1,261.66	395.00	
711	Sully	230.51	1,001.10	607.83	
712	Sumner	3,728.56	6,049.32	792.55	2,059.27
713	Superior	310.31	2,262.76	67.00	
714	Sutherland	603.57	2,496.74	980.70	258.40
715	Swaledale	92.89		102.71	
716	Swan	154.54	37.85		144.50
717	Swea City	1,148.96	3,636.30	633.30	197.11
718	Tabor				
719	Templeton	341.23	668.48	736.31	17.19
720	Tennant	85.48	462.25		
721	Terril	355.57	1,794.33	337.25	
722	Thayer	93.00	23.10		
723	Thompson	469.50	1,616.16	900.00	
724	Thor	569.55	30.00	88.00	
725	Thornburg				
726	Thornton	348.74	35.00	306.00	15.50
727	Thurman	871.89			
728	Tiffin	67.00	2.80	28.99	
729	Tingley	254.13	379.63	188.55	15.50
730	Titonka	92.30		74.54	
731	Toronto	266.63			
732	Traer	668.05	68,126.34	2,680.21	101.80
733	Treynor	640.80	1,098.80		
734	Tripoli	495.69	3,866.44	840.00	15.00
735	Truesdale	105.00	1,753.23		
736	Truro	122.35	1,125.47	250.00	

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
1,513.04	450.00	1,538.64	34,380.28		4,888.99	39,269.27	670
938.61			2,037.04		166.23	2,203.32	671
1,551.07		27.00	2,067.53	800.75	74.91	2,941.19	672
	275.00		905.27		283.33	1,188.65	673
4,563.52	3,909.78	5.79	14,511.50	673.98	5,951.32	21,136.80	674
954.19	24,572.32	654.72	28,879.97	895.00	9,930.81	39,705.78	675
1,227.56			1,505.72		893.02	2,398.74	676
2,210.63			7,077.28	1,357.44	2,067.40	10,502.12	677
2,054.52		159.50	4,809.22	2,304.60	1,397.99	8,511.81	678
2,107.92	88,917.42	9,131.87	195,869.87	332.10	15,517.87	211,219.84	679
4,059.66	25,244.77	626.34	48,823.48	5,561.75	18,408.98	72,794.21	680
281.50		40.07	1,644.23	670.00	4.30	2,318.62	681
9,181.13	31,021.88	392.86	53,835.56	10,682.85	12,835.87	77,404.28	682
2,828.15	200.00	499.15	15,455.07	6.00	4,256.28	19,717.95	683
1,829.44	954.00		4,569.02	65.30	1,181.93	5,816.25	684
5,598.33	1,058.68		9,091.78		3,130.16	12,221.94	685
292.65	230.50		2,643.18		1,770.88	4,414.06	686
242.88		1,227.05	19,402.87		1,303.43	20,706.30	687
2,241.21			4,266.74		8,785.26	13,052.00	688
173.90			236.59		1,000.94	1,237.53	689
1,503.32			1,773.99		674.30	2,448.29	690
1,475.43	472.50	34.39	2,489.38		922.82	3,412.20	691
8,806.25	78,122.30	5,612.68	110,703.69	5,549.94	31,848.89	148,102.52	692
400.04			672.13		146.00	818.22	693
111.30			209.59		74.29	283.88	694
							695
3,305.29			4,861.51		1,781.12	6,642.63	696
1,554.42	992.25		4,142.69		2,899.56	7,042.25	697
5,046.35	11,425.36		17,999.05	845.00	1,831.01	20,675.06	698
378.05			424.64	82.70	1,044.03	1,551.37	699
2,855.45	6,627.48	60.55	12,806.26		7,223.56	20,029.82	700
3,463.75	837.50		5,668.98		5,498.51	11,167.49	701
5,753.15	2,929.62		39,626.90	23.11	12,008.52	51,658.53	702
1,150.16			1,560.48		533.18	2,093.66	703
950.48		20.00	1,545.31	400.00	318.36	2,263.67	704
119.95			446.73		502.93	949.66	705
5,650.71	32,344.00	439.53	72,686.16	8,574.41	36,086.99	117,347.56	706
1,377.90	536.00	1,000.00	4,751.55		1,304.56	6,056.11	707
12,639.49	12,098.30	155.50	35,599.68	1,245.00	2,655.07	39,499.75	708
813.30		1,558.80	19,230.16	14,403.27	6,231.50	39,864.93	709
193.70		137.10	2,306.34	809.35	23.30	3,138.99	710
608.99	678.75		3,127.18		4,647.56	7,774.74	711
101,099.47	16,657.09	864.06	131,850.32	7,700.45	9,428.50	148,979.27	712
642.70	810.00	750.00	4,842.77	1,250.00	857.96	6,950.73	713
3,842.72	725.62	1,247.20	10,155.95	468.00	9,235.54	19,859.49	714
458.27	222.74		876.61		303.04	1,179.65	715
264.02			600.91		618.78	1,219.69	716
1,920.49	9,420.03	2,500.00	19,456.19	397.00	3,292.94	23,146.13	717
							718
889.70	1,610.83		4,263.74	391.87	438.63	5,094.24	719
215.60		.68	764.01		229.64	993.65	720
1,148.29	1,517.00		5,152.44		5,781.86	10,934.30	721
421.49			537.59		887.33	1,424.97	722
3,733.31	2,500.96	23.54	9,243.47	997.10	4,653.70	14,894.27	723
2,112.90	100.00		2,900.45		17.18	2,917.63	724
							725
1,320.22	146.32	413.10	2,584.88	5.90	2,222.01	4,812.79	726
833.48			1,705.37		940.50	2,645.87	727
942.81	495.92	3.25	1,540.77	132.62	2.76	1,676.15	728
1,475.58	1,575.00		7,302.39	2.88	1,224.83	8,530.10	729
1,718.40			1,885.24		1,668.27	3,553.51	730
922.23			1,188.56		601.17	1,789.73	731
3,528.71	6,886.72	2,506.81	84,498.64	90.74	9,972.59	94,567.97	732
574.50		750.11	3,064.21		3,758.54	6,822.75	733
3,240.91	3,175.00		11,633.04		3,233.11	14,866.15	734
277.14	500.00		2,635.87		154.03	2,789.40	735
1,753.89			3,251.71	1,480.00		4,731.71	736

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
737	Turin	55.75			
738	Udell	116.65		232.50	
739	Underwood	443.16	340.95		
740	Union	515.00	1,178.09	1,240.00	450.00
741	Unionville	197.47			
742	University Park	162.19		232.40	108.08
743	Urbana	227.09	3,506.84	583.00	
744	Urbandale	355.89		181.57	
745	Ute	1,074.12	8,681.96	369.50	
746	Vail	427.65	6,626.38	2,211.55	3,713.71
747	Valeria	27.04			
748	Van Horn	565.98	32,017.58	689.69	
749	Van Meter	95.39	114.83	60.00	
750	Van Wert	52.50	8.10	4.00	66.10
751	Varina	220.64	1,680.63	247.35	556.04
752	Victor	339.15	3,431.75	507.50	132.75
753	Vincent	186.24	94.79	128.67	702.19
754	Vining	45.84	.40	35.00	
755	Volga City	196.32		27.00	
756	Wadena	736.67	362.78		
757	Walcott	354.34	536.19	856.00	319.40
758	Walker	650.63	1,429.96	675.75	
759	Wallingford	56.50		145.21	
760	Wall Lake	1,110.25	10,272.62	1,064.10	
761	Walnut	566.11	15,518.76	1,185.87	36,095.93
762	Wapello	1,139.96	10,028.17	1,209.46	1,770.39
763	Washta	193.07	690.78		
764	Waterville	31.75	1,040.16	25.30	
765	Waucoma	133.43	166.10	4,597.60	
766	Wauke	1,221.01	6,430.48	155.91	
767	Wayland	528.15	320.00	50.67	
768	Webb	304.57	429.38		
769	Webster	93.88	25.20		
770	Weldon	202.00		51.81	2.25
771	Wellman	797.65	4,043.79		
772	Wellsburg	648.19	2,466.45	732.25	16.00
773	Welton	48.94			
774	Wesley	396.62	2,668.00	352.00	10.00
775	West Bend	140.00	7,634.32	660.69	
776	West Branch	828.89	2,316.08	1,572.28	56.30
777	West Burlington	482.07	131.70	102.95	326.62
778	West Chester	25.74			
779	Westfield	244.57	2,251.35	10.00	137.73
780	Westgate	122.21	459.95		12.00
781	West Liberty	3,926.47	38,018.09	1,597.35	781.14
782	West Mitchell	26.00			
783	Westphalia	111.49		23.65	
784	West Point	1,585.14	5,128.81	504.33	5.00
785	West Side	257.20	943.89	1,187.35	240.00
786	West Union	2,110.99	5,522.24	1,320.48	1,815.92
787	Wheatland	191.19	955.86	705.00	
788	Whiting				
789	Whittemore	736.24	6,128.34	550.62	
790	Whitten	174.28	467.12	446.45	
791	Willey (Carroll P.O.)	30.87			
792	Williams	467.01	1,973.16	777.89	58.12
793	Williamsburg	4,521.52	9,718.13	2,701.77	12,861.02
794	Williamson	144.95		60.00	
795	Wilton Junction	614.55	15,381.85	2,195.81	80.82
796	Winfield	2,144.13	5,830.24	7.50	653.25
797	Winthrop	214.88	12,729.26		
798	Wiot	122.85	35.20	43.70	
799	Woden	24.25	25.00		
800	Woodbine	1,263.46	6,214.00	1,920.00	
801	Woodburn	129.85	195.29	16.00	4.00
802	Woodward	1,679.32	2,364.05	697.70	61.00
803	Woolstock	141.00	2,968.06	1,230.63	20.00

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
161.02		33.00	249.77		323.24	573.01	737
189.60			538.75		974.08	1,512.83	738
484.23	986.63		2,254.97		4,976.37	7,231.34	739
1,850.00	1,435.00	103.64	6,771.73		10,281.12	17,052.85	740
275.84			473.31		218.30	691.61	741
1,662.76			2,165.43	29.68	352.56	2,547.67	742
420.13	2,540.00		7,277.06		575.27	7,852.33	743
3,931.07	1,270.00		5,738.53	4.50	258.05	6,001.68	744
916.89	11,947.50	2,500.00	25,489.97	1,108.36	8,645.07	35,243.40	745
2,157.89	1,605.00		16,742.18		9.71	16,751.89	746
292.06			319.10		1,730.68	2,049.78	747
3,016.47	1,126.42		37,416.14		8,766.56	46,182.70	748
3,672.78		37.25	3,980.25	200.00		4,180.25	749
974.64			1,105.34		685.58	1,790.92	750
1,001.12	570.00		4,275.78		306.29	4,582.07	751
3,997.07	762.50	13.32	9,184.04	81.54	2,017.72	11,283.30	752
640.84	1,250.50	.75	3,003.98	370.92	524.12	3,809.02	753
846.74	243.05		1,171.03		624.53	1,795.56	754
4,136.82		12.97	4,373.11	450.48		4,823.59	755
1,164.94			2,264.89			2,264.39	756
3,720.29		771.80	6,558.02	10,800.00	2,184.86	19,542.88	757
661.41		157.67	3,575.42	4,208.95	244.66	8,029.03	758
1,116.46			1,318.17	500.00	2,151.23	3,969.40	759
3,470.69	7,867.50		23,785.16		18,867.62	42,652.78	760
2,188.58	31,329.15		86,884.40		8,325.87	95,210.27	761
123,736.17	2,278.33	330.19	140,492.67	6,055.18	5,708.73	152,256.58	762
1,258.65	6,359.00		8,501.50		13,313.21	21,814.71	763
1,571.41	496.00		3,164.62		489.17	3,653.79	764
1,023.53		33.20	5,953.80	1.80	291.59	6,247.25	765
1,826.15	614.66	21.30	10,269.51		6,168.08	16,437.59	766
3,695.98			4,594.80		5,323.39	9,918.19	767
1,151.55			1,885.50		826.16	2,711.66	768
591.64			710.22		616.51	1,326.73	769
644.34			900.40		840.87	1,741.27	770
5,183.83		57.50	10,082.77		4,970.80	15,053.57	771
4,153.70	13,455.15		21,471.74	4,460.64	5,441.05	31,373.43	772
427.49			476.43		1,099.34	1,575.77	773
8,018.89	1,647.50	17.40	13,110.41	408.77	75.88	13,595.06	774
4,776.71	1,397.70	248.44	14,857.86	3,900.74	1,572.20	20,330.80	775
3,815.05	7,392.50		15,981.10	478.18	9,391.23	25,850.51	776
933.04	1,035.62	48.00	3,060.00	1,000.00	5,035.43	9,095.43	777
1,179.44			1,205.18		376.55	1,581.73	778
	400.00	398.12	3,441.77	1,906.29	869.43	6,307.49	779
633.66	1,050.00	122.50	2,400.32		234.88	2,635.20	780
2,385.11	9,347.00		56,055.16		11,391.95	67,447.11	781
130.01			156.01		77.14	233.15	782
120.40			255.54		187.54	443.08	783
806.72	5,918.25		13,948.25	2,321.05	5,904.31	22,173.61	784
1,341.65		568.52	4,538.61	2,463.14	2,413.79	9,415.54	785
118,630.50	24,369.30	109.07	153,878.50	9,579.57	12,059.20	175,517.27	786
1,946.18		116.05	3,914.88	1,066.25	4,482.06	9,463.19	787
							788
1,871.63	2,314.00		11,600.83	12.50	3,728.25	15,341.58	789
393.23			1,481.08		911.77	2,392.85	790
41.10		25.00	96.97		504.77	601.74	791
3,825.51	8,435.59	162.29	15,699.57		10,316.36	26,015.93	792
14,189.28	62,814.15	1,012.87	107,818.74		10,578.48	118,397.22	793
1,166.65	108.69		1,480.29		157.79	1,638.08	794
4,149.51	6,590.50	6,878.41	35,891.45	7.32	3,527.85	39,426.62	795
1,909.23	19,623.74		30,168.09	4,993.92	2,506.38	37,668.39	796
1,031.06	3,890.00	37.51	17,902.71	4.02	4,017.81	21,924.54	797
311.40	533.75	57.30	1,104.20	532.62	1,105.31	2,742.13	798
525.71	888.00		1,462.96		1,037.83	2,500.79	799
1,837.25	27,184.38		38,419.09		30,300.27	68,719.36	800
1,115.66			1,460.80		649.34	2,110.14	801
4,036.59	6,868.92	1,271.03	16,978.61	53.68	1,797.11	18,829.40	802
707.37	651.25		5,718.31	15.35	7,025.97	12,750.63	803

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
804	Worthington.....	162.65		689.25	
805	Wyoming.....	848.93	1,235.19	115.00	
806	Yale.....	77.06	1,005.83	296.15	
807	Yetter.....	60.19		69.63	
808	Yorktown.....	154.55	26.93	375.00	
809	Zearing.....	594.67	1,101.09	78.14	3.00
810	Zwingle.....	59.00		37.44	

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

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1924	Grand total for year	Number
485.42			1,337.32		381.53	1,718.85	804
3,531.87		49.00	5,774.99	700.00	13,381.08	19,856.07	805
1,705.25	850.00	38.89	3,973.17		3,846.14	7,819.31	806
546.10		453.00	1,128.92	1,000.00	204.98	2,333.90	807
1,462.29	170.00		2,188.77		473.82	2,662.59	808
1,628.88	2,040.00		5,445.78		3,102.93	8,548.71	809
1,085.28		168.65	1,350.37	600.00	140.37	2,090.74	810

TABLE NO. 3—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
	Grand Totals.....	\$ 4,993,077.05	\$ 4,033,357.59	\$ 114,460.48	\$ 498,770.99
1	Ackley.....	17,800.00	25,600.00		2,900.00
2	Ackworth.....				
3	Adair.....	18,000.00	7,000.00		
4	Adel.....				
5	Afton.....	4,050.00	21,300.00		
6	Agency.....				
7	Ainsworth.....	4,500.00			
8	Akron.....	11,500.00	48,000.00		2,620.00
9	Albert City.....		24,700.00		16.50
10	Albion.....				
11	Alburnett.....				
12	Alden.....	4,750.00			
13	Alexander.....		5,500.00		
14	Allerton.....		500.00		
15	Allison.....	36,000.00	9,650.00		
16	Alta.....	48,000.00			4,484.80
17	Alta Vista.....				
18	Alton.....	27,550.00			
19	Altoona.....			500.00	
20	Alvord.....				
21	Andover.....				700.00
22	Andrew.....				
23	Anita.....	57,431.81	4,000.00		2,068.61
24	Ankeny.....		23,000.00		
25	Anthon.....	8,100.00	15,500.00		2,510.00
26	Aplington.....		16,500.00		
27	Arcadia.....		5,900.00		
28	Archer.....				
29	Aredale.....				
30	Arion.....	2,000.00			3.96
31	Arispe.....		8,000.00		
32	Arlington.....	35,066.00			
33	Armstrong.....	28,800.00			
34	Arnolds Park.....	7,800.00	24,500.00		5,018.31
35	Arthur.....	3,000.00			
36	Ashton.....				3,000.00
37	Aspinwall.....				
38	Atalissa.....				
39	Athelstan.....				
40	Atkins.....	3,000.00			853.74
41	Auburn.....		33,000.00		
42	Aurelia.....	7,500.00	4,000.00		1,620.50
43	Aurora.....				
44	Avoca.....	11,500.00	16,000.00		
45	Ayrshire.....	23,000.00			12,943.15
46	Badger.....				
47	Bagley.....	17,000.00			3,899.75
48	Bailey.....				161.42
49	Baldwin.....				
50	Bancroft.....	17,500.00	15,000.00		
51	Barnes City.....		2,500.00		433.24
52	Barnum.....				
53	Bassett.....				
54	Batavia.....				191.00
55	Battle Creek.....	28,500.00			
56	Baxter.....	17,000.00	25,000.00		
57	Bayard.....	19,500.00			
58	Beacon.....				
59	Beaconsfield.....	5,000.00			
60	Beaman.....				240.90
61	Beaver.....				
62	Bellevue.....		6,000.00	8,390.00	4,595.98
63	Belmond.....	8,000.00	18,000.00		111.00
64	Bennett.....				500.00
65	Benton.....				
66	Berkley.....				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
\$ 74,150.58	\$ 31,395.01	\$ 9,745,211.70	\$ 5,305,699.46	\$ 107,888.72	\$ 4,587.93	\$ 5,418,176.11	
		46,300.00					1
		25,000.00	48,270.59			48,270.50	2
		25,350.00					3
		4,500.00					4
500.00		62,620.00					5
		24,716.50					6
							7
		4,750.00					8
		5,500.00		3,300.00		3,300.00	9
		500.00					10
		13,250.00					11
		52,484.80	8,000.00			8,000.00	12
		27,550.00					13
		500.00					14
		700.00					15
		63,500.42	148,924.70			148,924.70	16
		23,000.00					17
		26,110.00					18
		16,500.00					19
		5,900.00					20
		2,003.96					21
		8,000.00					22
		35,066.00					23
		28,800.00					24
		37,318.31	62,763.98			62,763.98	25
		3,000.00					26
		3,000.00					27
							28
		3,853.74					29
		33,000.00					30
		13,120.50					31
		27,500.00	1,341.52			1,341.52	32
		35,943.15					33
		20,899.75					34
		161.42					35
		32,500.00	48,500.00			48,500.00	36
	8.18	2,941.42					37
							38
		191.00					39
		28,500.00					40
		42,000.00	8,000.00			8,000.00	41
		19,500.00					42
		5,000.00					43
		240.90					44
		18,985.98	15,009.52			15,009.52	45
		26,111.00	33,662.10	1,645.61		35,307.71	46
		500.00					47
							48
							49
							50
							51
							52
							53
							54
							55
							56
							57
							58
							59
							60
							61
							62
							63
							64
							65
							66

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
67	Bernard				
68	Bertram				
69	Bevington				
70	Birmingham				
71	Blairsburg				3,571.10
72	Blairstown	3,000.00	12,000.00	6,500.00	
73	Blakesburg				600.00
74	Blanchard		4,500.00		
75	Blencoe				
76	Blockton	8,000.00			
77	Blue Grass	2,256.00			
78	Bode	27,000.00			
79	Bonaparte				
80	Bondurant	3,000.00			158.36
81	Bouton	600.00			533.00
82	Boxholm				
83	Boyden	7,000.00	6,700.00		
84	Braddyville				6.00
85	Bradgate	10,000.00			3,500.00
86	Brandon	20,000.00			
87	Brayton			400.00	
88	Breda	8,000.00			
89	Bridgewater				
90	Brighton	50,800.00			3,161.25
91	Bristow	15,000.00	2,500.00		
92	Britt	6,000.00	17,500.00		1,253.19
93	Brooklyn	39,500.00	1,000.00		185.36
94	Brunsville				410.41
95	Buckeye				2,500.00
96	Buck Grove	5,000.00			
97	Buffalo	1,800.00			
98	Buffalo Center	11,000.00			4,972.47
99	Burt	14,000.00	12,000.00		204.66
100	Bussey				
101	Calamus				
102	Callendar		12,000.00		1,408.96
103	Calmar	8,300.00	29,800.00		
104	Calumet				274.73
105	Camanche				
106	Cambridge	13,900.00			1,742.86
107	Cantril				140.00
108	Carbon				
109	Carlisle				
110	Carpenter	7,900.00			
111	Carson		12,500.00		
112	Cascade				1,810.51
113	Casey	11,500.00			1,429.77
114	Castalia		2,000.00		
115	Castana	15,600.00			
116	Castle Hill (R. F. D. Waterloo)				
117	Cedar Heights (R. F. D. Waterloo)			1,265.00	822.82
118	Center Junction	3,700.00			
119	Center Point		7,000.00		
120	Central City	9,000.00	10,000.00		
121	Charlotte		9,000.00		
122	Charter Oak		39,000.00		
123	Chatsworth				
124	Chelsea	9,000.00			905.00
125	Chester				
126	Chillicothe				
127	Churdan	45,500.00			4,785.73
128	Cincinnati				
129	Clare		9,500.00		10.78
130	Clarence	8,000.00			
131	Clarksville	5,500.00			3,120.00
132	Clayton			123.00	339.72
133	Clearfield				12.25
134	Cleghorn				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							67
							68
							69
							70
		3,571.10					71
		21,500.00		1,462.96		1,462.96	72
		600.00					73
		4,500.00					74
							75
		8,000.00					76
		2,256.00					77
		27,000.00	15,000.00			15,000.00	78
							79
		3,158.36					80
		1,183.00					81
							82
		13,700.00	20,500.00			20,500.00	83
		6.00					84
		13,500.00					85
		20,000.00					86
		400.00					87
		8,000.00					88
							89
		53,961.25	12,000.00			12,000.00	90
		17,500.00					91
		24,753.19	500.00			500.00	92
		40,685.36					93
		410.41					94
		2,500.00					95
		5,000.00					96
		1,800.00					97
		15,972.47					98
		26,204.66	12,529.38			12,529.38	99
							100
							101
		13,408.96					102
		38,100.00					103
		274.73					104
							105
		15,642.86					106
		140.00					107
							108
							109
		7,900.00					110
		12,500.00	16,500.00			16,500.00	111
		1,810.51					112
		12,929.77					113
		2,000.00					114
		15,600.00					115
							116
		2,087.82	93,185.25			93,185.25	117
		3,700.00					118
		7,000.00					119
		19,000.00	14,442.49			14,442.49	120
		9,000.00					121
		39,000.00					122
							123
		9,905.00					124
							125
							126
		50,285.73	8,700.00			8,700.00	127
							128
		9,510.78					129
		8,000.00					130
		8,620.00	16,000.00	8,533.96		24,533.96	131
	950.29	1,422.01					132
		12.25					133
							134

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
135	Clemons				400.00
136	Clermont				
137	Clio				56.34
138	Clover Hills (via Valley Junction)				
139	Clutier				
140	Coburg				730.82
141	Coggon	4,000.00			
142	Coin	19,400.00			
143	Colesburg				932.00
144	College Springs				
145	Collins				20.52
146	Colo	15,500.00			
147	Columbus City				
148	Columbus Junction	3,000.00	19,000.00		
149	Conesville				
150	Conrad		7,000.00		
151	Conway				
152	Coon Rapids	35,000.00			
153	Coppock				
154	Coralville (via Iowa City Route)				
155	Correctionville		18,000.00		
156	Corwith	6,000.00	7,500.00	5,500.00	455.10
157	Corydon	120,722.32	30,000.00		4,749.52
158	Cotter				
159	Coulter				
160	Craig	8,800.00			785.87
161	Crawfordsville	15,500.00			354.25
162	Cromwell				
163	Crystal Lake				
164	Cumberland		2,500.00		
165	Curlew	3,500.00			
166	Cushing	12,000.00	15,412.35		1,680.00
167	Cylinder				
168	Dakota City		12,500.00		
169	Dallas				1,688.64
170	Dallas Center	22,100.00			302.10
171	Dana				
172	Danbury	19,200.00			165.66
173	Danville	900.00			500.00
174	Davis City	16,500.00			
175	Dawson	5,000.00			
176	Dayton	25,500.00	13,500.00		
177	Decatur City				
178	Dedham	4,000.00			
179	Deep River	5,500.00			
180	Defiance				
181	Delaware				
182	Delhi				500.00
183	Delmar		6,000.00		
184	Deloit	10,000.00			
188	Delphos				
186	Delta				439.63
187	Denver		15,137.00		
188	Derby				
189	De Soto				
190	De Witt		32,000.00		
191	Dexter	45,500.00			750.42
192	Diagonal				
193	Dickens	3,500.00			
194	Dike	2,800.00			
195	Dixon	5,000.00			
196	Dolliver	5,000.00			101.60
197	Donahue		4,000.00		
198	Donnan				
199	Donnellson		5,000.00		
200	Doon	23,100.00			2,461.81
201	Dougherty				
202	Dow City	2,800.00	200.00		6,542.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		400.00					135
		56.34					136
							137
							138
		730.82					139
		4,000.00					140
		19,400.00					141
		932.00					142
							143
		20.52					144
		15,500.00					145
							146
		22,000.00					147
							148
		7,000.00					149
							150
		35,000.00	16,500.00			16,500.00	151
							152
		18,000.00					153
	6,200.00	25,655.10	40,500.00			40,500.00	154
		155,471.84					155
							156
		9,585.87					157
		15,854.25					158
							159
		2,500.00					160
		3,500.00					161
		29,092.35					162
							163
		12,500.00					164
		1,688.64					165
		22,462.10					166
							167
		19,365.66	7,000.00			7,000.00	168
		1,400.00					169
		16,500.00					170
		5,000.00					171
		39,000.00	26,176.96			26,176.96	172
							173
		4,000.00					174
		5,500.00					175
							176
		500.00					177
		6,000.00					178
		10,000.00					179
							180
		439.63					181
		15,137.00					182
							183
		32,000.00					184
		46,250.42	46,500.00			46,500.00	185
							186
		3,500.00					187
		2,800.00					188
		5,000.00					189
		5,101.60					190
		4,000.00					191
							192
		5,000.00					193
		25,561.81	28,500.00			28,500.00	194
							195
		9,542.00					196
							197
							198
							199
							200
							201
							202

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
203	Dows	11,800.00			
204	Drakesville				
205	Dumont		19,700.00		9.65
206	Duncombe	6,800.00			943.77
207	Dundee				
208	Dunkerton				
209	Dunlap	32,000.00			10,157.34
210	Durant	21,100.00			
211	Dyersville	14,000.00		2,000.00	
212	Dysart	30,000.00	14,000.00		
213	Earlham	24,100.00	11,000.00		
214	Earling				
215	Earlville	3,500.00			
216	Early	10,800.00	19,000.00		3,651.28
217	Eddyville	5,300.00	20,000.00		1,106.19
218	Edenville (Rhodes P. O.)	7,500.00			500.00
219	Edgewood	24,000.00			3,271.07
220	Elberon				
221	Eldridge	4,000.00	1,000.00		
222	Elgin	30,300.00			587.29
223	Elkader				565.00
224	Elkhart		9,500.00		
225	Elk Horn	9,000.00			
226	Elkport				1,447.02
227	Elliott	6,200.00	6,000.00		
228	Ellston				1,053.81
229	Ellsworth		16,500.00		
230	Elma	24,000.00			
231	Ely				
232	Emerson				
233	Epworth	6,500.00	2,000.00		
234	Essex	2,000.00			
235	Everly	41,500.00			
236	Exira	7,000.00	24,500.00		
237	Exline				2,600.00
238	Fairbank	10,000.00	5,000.00		8.55
239	Farley		14,400.00		
240	Farmersburg				
241	Farmington	5,000.00			
242	Farnhamville	2,000.00	15,500.00		
243	Farragut	25,000.00			
244	Fayette	2,200.00	5,500.00	1,200.00	1,100.00
245	Fenton	18,000.00			745.26
246	Ferguson	2,000.00	2,500.00		500.00
247	Fertile				
248	Floris				
249	Floyd	5,000.00	10,500.00		
250	Fonda	109,000.00			593.69
251	Fontanelle		19,000.00		278.55
252	Fort Atkinson				
253	Fostoria	8,000.00			1.50
254	Franklin (P. O. Donnellson)				
255	Fraser				86.71
256	Fredericksburg		15,500.00		
257	Frederika				
258	Fredonia				
259	Fremont				
260	Galt	10,000.00			200.00
261	Galva		8,500.00		
262	Garber				1,736.51
263	Garden Grove	1,709.60			
264	Garnaville				
265	Garner	37,500.00	3,500.00	77.72	461.85
266	Garrison				
267	Garwin		25,000.00		
268	Geneva				2.25
269	George	11,500.00			
270	Gilbert		7,500.00		362.79

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		11,800.00					203
		19,709.65	23,300.00			23,300.00	204
		7,743.77					205
							206
							207
		42,157.34	8,820.64			8,820.64	208
		21,100.00					209
		16,000.00					210
		44,000.00	25,783.00			25,783.00	211
		35,100.00					212
							213
		3,500.00					214
		33,451.28					215
		26,406.19					216
		80,000.00					217
		27,271.07					218
							219
		5,000.00					220
		30,887.29					221
		565.00			4,587.93	4,587.93	222
		9,500.00					223
		9,000.00					224
		1,447.05					225
		12,200.00	61,900.00			61,900.00	226
		1,053.81					227
		16,500.00					228
		24,000.00					229
							230
		8,500.00					231
		2,000.00					232
		41,500.00					233
		31,500.00	28,500.00			28,500.00	234
		2,600.00					235
		15,008.55					236
		14,400.00					237
							238
		5,000.00					239
		17,500.00					240
		25,000.00					241
		10,000.00					242
		18,745.20					243
		5,000.00					244
							245
		15,500.00					246
11,000.00		120,593.69	181,400.00			181,400.00	247
		19,278.50					248
							249
		8,001.50					250
							251
		86.71					252
		15,500.00					253
							254
							255
		10,200.00					256
		8,500.00					257
		1,736.51					258
		1,709.60					259
							260
43,463.43		85,002.50	190,750.87			190,750.87	261
							262
		25,000.00					263
		2.25					264
		11,500.00					265
		7,862.79					266
							267
							268
							269
							270

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
271	Gilbertville				800.00
272	Gilman		4,000.00		954.25
273	Gilmore City		32,500.00		1,544.54
274	Gladbrook		15,500.00		
275	Glidden	21,150.00	19,000.00		694.30
276	Goldfield		8,000.00		
277	Goodell				6.25
278	Goose Lake	2,200.00			
279	Gowrie	3,900.00	12,000.00		194.60
280	Graettinger			500.00	
281	Grafton		11,500.00		
282	Graf				
283	Grand Junction	45,500.00			2,000.00
284	Grand Mound	500.00			2,000.00
285	Grand River				
286	Grandview	2,500.00			2,300.00
287	Granger		18,000.00		
288	Grant				
289	Grant City (Auburn P. O.)				
290	Granville	14,000.00	2,200.00		
291	Gravely				50.35
292	Gray		12,000.00		371.50
293	Greeley				
294	Greene	18,700.00			1,629.76
295	Greenfield	26,000.00			
296	Green Island				
297	Greenville				325.00
298	Grimes				600.00
299	Griswold	9,787.90	5,000.00		1,007.04
300	Grundy Center	10,435.91	2,502.00		
301	Gruver				
302	Guernsey	2,500.00			
303	Guthrie Center	43,821.17	4,000.00		5.15
304	Guttenberg	23,200.00			1,787.12
305	Halbur		5,500.00		
306	Hamilton				
307	Hancock				
308	Hanlontown		8,000.00		
309	Hansell				1,147.29
310	Harcourt	5,000.00			
311	Hardy	6,700.00			
312	Harper				
313	Harpers Ferry		2,950.00		
314	Harris	7,000.00	14,000.00		
315	Hartford		6,000.00		
316	Hartley		110,400.00		4,436.60
317	Hartwick				
318	Harvey				
319	Hastings	1,100.00			
320	Havelock				
321	Hawkeye		16,000.00		1,000.00
322	Haynesville	2,500.00			
323	Hazleton				
324	Hedrick	10,000.00	15,000.00		
325	Henderson				
326	Hepburn				
327	Hills				
328	Hillsboro				
329	Hinton				
330	Holland				
331	Holstein	17,669.14	68,000.00		
332	Holy Cross				
333	Hopeville				
334	Hopkinton	8,036.65			55.67
335	Hornick	11,500.00			
336	Hospers	16,000.00	11,000.00		
337	Hubbard				
338	Hudson	21,000.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		800.00					271
		4,954.25					272
		41,044.54	76,000.00			76,000.00	273
		15,500.00					274
		40,844.30	15,000.00			15,000.00	275
		8,000.00					276
		6.25					277
		2,200.00					278
		16,094.60					279
		500.00					280
1,806.30		13,306.30					281
							282
		47,500.00					283
		2,500.00					284
							285
		4,800.00					286
		18,000.00					287
							288
							289
		16,200.00	12,300.00			12,300.00	290
		50.35					291
		12,371.59					292
							293
		20,329.76	2,800.00			2,800.00	294
		26,000.00					295
							296
		325.00					297
		600.00					298
		15,794.94					299
		12,937.91					300
							301
		2,500.00					302
		47,826.32					303
		24,987.12					304
		5,500.00					305
							306
							307
		8,000.00					308
		1,147.29					309
		5,000.00					310
		6,700.00					311
							312
		2,950.00					313
		21,000.00					314
		6,000.00					315
		114,836.60	141,997.27			141,997.27	316
							317
		1,100.00					318
							319
		17,000.00	1,600.00			1,600.00	320
		2,500.00					321
							322
		23,000.00	30,000.00			30,000.00	323
							324
							325
							326
							327
							328
							329
							330
		85,669.14	207,732.86			207,732.86	331
							332
							333
		8,092.32					334
		11,500.00	1,300.00			1,300.00	335
		27,000.00					336
			6,500.00			6,500.00	337
		21,000.00					338

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
339	Hull	5,000.00	16,500.00		
340	Humeston	12,500.00	28,000.00		
341	Hurstville				
342	Huxley		33,000.00		281.31
343	Imogene				
344	Inwood				
345	Ionia				
346	Ireton	11,800.00	3,000.00		3,138.65
347	Irwin		4,500.00		
348	Jackson Junction				
349	Jamaica				5.10
350	Janesville				200.00
351	Jesup		4,500.00		
352	Jewell Junction	37,500.00			5,736.80
353	Joice	6,000.00			387.40
354	Jolley		5,000.00		
355	Kalona				
356	Kamrar		5,500.00		
357	Kamawha		32,000.00		123.59
358	Kellerton				
359	Kelley	1,000.00	8,500.00		
360	Kellogg	7,500.00			
361	Kensett				
362	Kent		6,500.00		
363	Kenwood Park				
364	Keosauqua	7,500.00			
365	Keota	30,000.00			
366	Keswick				
367	Keystone		13,000.00		
368	Kimballton		26,000.00		
369	Kingsley	16,500.00			
370	Kinross	2,300.00			
371	Kirkman		6,000.00		
372	Kirkville	3,300.00			
373	Kiron				
374	Klemme	38,000.00			
375	Knierim				
376	Knowlton				
377	Lacona	12,000.00			
378	Ladora		17,000.00		
379	Lakota		4,500.00		
380	Lake Mills	25,000.00			8.35
381	Lake Park	20,500.00	16,500.00		3,353.41
382	Lake View	13,250.00			3.45
383	Lamoni	5,550.39	25,000.00	6,000.00	10,745.83
384	Lamont		4,500.00		1.50
385	Lamotte	1,000.00			
386	Lanesboro				
387	Lansing	12,500.00			
388	La Porte City				
389	Larchwood	2,000.00	8,500.00		
390	Larrabee		5,000.00		
391	Latimer				
392	Lattners (R. F. D. No. 14, Via Epworth)				
393	Laurel				
394	Laurens	35,500.00			9,428.47
395	Lawler	10,000.00			
396	Lawton				
397	Le Claire				
398	Ledyard		3,600.00		485.22
399	Le Grand				
400	Lehigh	12,000.00	17,000.00		
401	Leighton				1,653.52
402	Leland				462.64
403	Lenox		48,000.00		6,043.01
404	Le Roy				24.00
405	Lester		13,000.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		21,500.00	34,948.29			34,948.29	339
		40,500.00	35,000.00			35,000.00	340
		33,281.31					341
							342
							343
							344
		17,938.85	28,642.00			28,642.00	345
		4,500.00					346
							347
							348
	1,000.00	1,005.10					349
		200.00					350
		4,500.00					351
		43,236.80	1,352.00	2,181.03		3,533.03	352
500.00		6,887.40					353
		5,000.00					354
							355
		5,500.00					356
		32,123.59					357
	900.00	900.00					358
		9,500.00					359
		7,500.00					360
							361
		6,500.00					362
							363
		7,500.00					364
		30,000.00					365
							366
		13,000.00					367
		26,000.00					368
		16,500.00	105,345.00	4,367.09		109,712.09	369
		2,300.00					370
		6,000.00					371
		3,300.00					372
							373
		38,000.00					374
							375
							376
		12,000.00					377
		17,000.00					378
		4,500.00					379
		25,008.35	3,018.00			3,018.00	380
		40,353.41	36,000.00			36,000.00	381
		13,253.45					382
		47,296.22	35,507.23	41,347.28		76,854.51	383
		4,501.50					384
		1,000.00					385
							386
		12,500.00					387
							388
		10,500.00					389
		5,000.00					390
							391
							392
							393
		44,928.47		22,964.66		22,964.66	394
		10,000.00					395
							396
		4,085.22					397
							398
		29,000.00					399
		1,653.52					400
		462.64					401
		54,043.01					402
		24.00					403
		13,000.00					404
							405

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
406	Lettsville		3,000.00		
407	Lewis		2,000.00		
408	Libertyville	2,400.00			
409	Lidderdale		12,500.00		
410	Lime Springs		3,500.00		
411	Lincoln		11,500.00		
412	Linden	2,500.00			
413	Lineville		10,000.00		
414	Linn Grove	15,000.00			400.00
415	Lisbon	6,900.00	18,500.00	7,500.00	10,025.67
416	Liscomb		2,500.00		
417	Littleport				
418	Little Rock	21,500.00			
419	Little Sioux		8,300.00		
420	Livermore	16,850.00			
421	Lockridge		250.00		
422	Logan	86,700.00	16,000.00		
423	Lohrville		37,542.10		24.04
424	Lone Rock	10,000.00			
425	Lone Tree				257.50
426	Long Grove	5,000.00			
427	Lorimor			261.31	276.15
428	Lost Nation		23,300.00		262.17
429	Lovilia				
430	Lowden		11,000.00		
431	Low Moor		5,500.00		
432	Luana				
433	Lucas				303.88
434	Luther	1,800.00		700.00	
435	Lu Verne	23,000.00			713.88
436	Luxemburg				
437	Luzerne				
438	Lynnville				
439	Lytton	29,000.00			36.18
440	Macedonia	5,000.00	4,500.00		
441	Macksburg			200.00	
442	Madrid	55,400.00	11,000.00		1,294.41
443	Magnolia				
444	Malcolm	1,500.00			
445	Mallard	2,500.00			3,869.38
446	Maloy				
447	Malvern	36,300.00			
448	Manilla	28,000.00	28,000.00		5,084.91
449	Manly		10,000.00		1,825.35
450	Manning	10,000.00	34,500.00		
451	Manson	156,947.00			2,889.42
452	Mapleton	23,000.00	21,100.00		5,507.38
453	Marathon		23,550.00		
454	Marble Rock		19,500.00	9,184.00	362.00
455	Marcus				
456	Marne		13,895.00		1,396.23
457	Marquette	12,800.00			1,356.93
458	Martelle				304.18
459	Martinsburg				
460	Martensdale				
461	Marysville				
462	Masonville				
463	Massena				
464	Matlock				
465	Maurice	16,900.00	2,500.00		1,092.06
466	Maxwell	16,000.00			44.00
467	Maynard		14,000.00		800.00
468	Maysville (Walcott P. O.)				
469	McCallsburg	6,700.00			
470	McCausland				
471	McClelland				
472	McGregor		12,000.00		500.00
473	McIntire				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		3,000.00					406
		2,000.00					407
		2,400.00					408
		12,500.00					409
		3,500.00					410
		11,500.00					411
		2,500.00	3,030.93			3,030.93	412
		10,000.00					413
		15,400.00	3,600.00			3,600.00	414
		42,925.67	36,999.05			36,999.05	415
		2,500.00					416
		21,500.00	8,500.00			8,500.00	417
		8,300.00					418
		16,850.00	13,580.43			13,580.43	419
		250.00					420
		102,700.00	60,307.78			60,307.78	421
		37,566.14					422
		10,000.00					423
		257.50					424
		5,000.00					425
		537.46					426
		23,562.17	7,200.00			7,200.00	427
		11,000.00					428
		5,500.00					429
		303.88					430
		2,500.00					431
		23,713.88					432
							433
		29,036.18					434
		9,500.00					435
		200.00					436
		67,694.41	29,400.00			29,400.00	437
		1,500.00					438
		6,869.38					439
		36,300.00					440
		61,084.91	27,500.00			27,500.00	441
		11,825.35					442
		44,500.00	66,966.42			66,966.42	443
		159,836.42	193,988.30			193,988.30	444
		49,607.38	130,000.00			130,000.00	445
		23,550.00					446
		29,046.00					447
		15,291.23					448
		14,156.93					449
		304.18					450
							451
							452
							453
							454
							455
							456
							457
							458
							459
							460
							461
							462
							463
							464
		20,492.06					465
		16,044.00					466
		14,800.00					467
		6,700.00					468
							469
							470
							471
		12,500.00					472
							473

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
474	Mechanicsville		3,500.00		134.25
475	Mediapolis		500.00		2,888.20
476	Melbourne				8,419.42
477	Melcher	12,500.00		400.00	2,467.74
478	Melrose				
479	Melvin		14,000.00		
480	Menlo				387.37
481	Meriden				
482	Merrill		26,500.00		
483	Meservey	2,000.00	9,000.00		323.34
484	Meyer				
485	Middletown			350.00	
486	Miles		8,000.00		
487	Milford		41,000.00		
488	Millersburg				
489	Millerton				140.00
490	Milo	11,000.00			
491	Milton				2,625.44
492	Minburn		3,000.00		
493	Minden	3,000.00		250.00	
494	Mingo				
495	Mitchell				
496	Mitchellville	34,500.00			14.80
497	Modale				75.62
498	Mondamin	2,600.00			
499	Moneta				
500	Monmouth	250.00			
501	Monona		71,000.00		
502	Monroe	3,000.00	55,000.00	1,500.00	3,279.15
503	Montezuma	22,500.00	14,500.00	500.00	15,180.45
504	Montour				424.64
505	Montrose				
506	Moorhead		16,500.00		
507	Moorland		7,000.00		
508	Moravia				33.70
509	Morning Sun		15,000.00		
510	Morrison				
511	Moulton	1,000.00	48,000.00	12,500.00	2,285.98
512	Mt. Auburn	10,000.00			
513	Mt. Ayr	19,000.00	42,000.00		
514	Mt. Sterling				
515	Mt. Union	3,000.00			
516	Mt. Vernon	23,800.00			6,154.81
517	Moville	26,737.54	7,300.00	6,153.00	
518	Murray	500.00			
519	Nashua	10,000.00			
520	Nemaha				
521	Neola				4,076.10
522	New Albin				2,276.29
523	Newell		28,000.00		6,000.00
524	Newhall				
525	New Hartford	5,000.00			1,000.00
526	New Liberty				1,000.00
527	New London	34,200.00			
528	New Market				400.00
529	New Providence				
530	New Sharon	20,000.00	2,000.00		2,149.00
531	New Vienna				
532	New Virginia				
533	Nichols				
534	Nodaway	8,000.00			
535	Nora Springs	23,000.00			
536	Northboro				678.26
537	North Buena Vista				
538	North English	37,500.00	7,500.00		27.08
539	North Liberty				
540	North Washington				
541	Northwood	2,212.35			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		3,634.25					474
		3,388.20					475
		8,419.42					476
		15,367.74					477
	3,500.00	17,500.00					478
		387.37					479
							480
		26,500.00	35,500.00			35,500.00	481
		11,323.34					482
							483
		350.00					484
		8,000.00					485
		41,000.00	13,500.00			13,500.00	486
							487
							488
		140.00					489
		11,000.00					490
		2,625.44					491
		3,000.00	12,354.72			12,354.72	492
		3,250.00					493
							494
							495
		34,514.80					496
		75.62					497
		2,600.00					498
							499
		250.00					500
		71,000.00	11,664.63			11,664.63	501
		62,779.15					502
		52,680.45					503
		424.64					504
							505
		16,500.00					506
		7,000.00					507
		33.70					508
		15,000.00					509
							510
		63,785.98	34,334.00	10,000.00		44,334.00	511
		10,000.00					512
1,212.85		62,212.85					513
							514
		3,000.00					515
		29,954.81					516
		40,190.54	24,471.90			24,471.90	517
		500.00					518
		10,000.00					519
							520
		4,076.10					521
1,500.00		3,776.29					522
		34,000.00	16,459.12			16,459.12	523
							524
		6,000.00					525
		1,000.00					526
		34,200.00					527
		400.00					528
							529
		24,149.00	19,000.00			19,000.00	530
							531
							532
		8,000.00					533
		23,000.00	23,208.86			23,208.86	534
		678.36					535
							536
		45,027.08					537
							538
							539
							540
		2,212.35					541

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
542	Norwalk				
543	Norway		1,000.00		
544	Numa				
545	Oakland	6,500.00	35,000.00		1,012.26
546	Oakville	7,500.00			
547	Ocheyedan	21,000.00	20,300.00		624.05
548	Odebolt	31,800.00	30,000.00		
549	Ogden	16,000.00	8,500.00		118.84
550	Okoboji				
551	Olds				38.78
552	Olin		10,000.00		1,521.80
553	Ollie				
554	Oneida				
555	Onslow	5,500.00			
556	Orange City	100,000.00			
557	Orchard		4,000.00		
558	Orient				
559	Orleans				
560	Ossian	25,500.00			
561	Osterdock				
562	Oto		14,000.00		
563	Ottosen		7,500.00		
564	Oxford	1,000.00			
565	Oxford Junction	7,500.00	10,000.00		
566	Oyens				
567	Pacific Junction				
568	Packwood				
569	Palmer	16,400.00			
570	Palo				
571	Panama	5,000.00			668.32
572	Panora	25,300.00			
573	Parkersburg				
574	Parnell				
575	Paton	21,500.00			
576	Patterson				
577	Paullina	29,000.00		4,000.00	4,074.80
578	Persia				
579	Peru				
580	Peterson		1,601.09		
581	Pierson		1,500.00		1,500.00
582	Pilot Mound				1.25
583	Pioneer				
584	Pisgah				
585	Plainfield				
586	Plano				
587	Pleasanton				
588	Pleasant Plain				
589	Pleasantville	34,000.00	16,000.00		
590	Plover				45.93
591	Plymouth				
592	Pocahontas		65,500.00		2,165.43
593	Polk City				
594	Pomeroy		200,188.25		10,068.60
595	Popejoy				390.00
596	Portsmouth	500.00			
597	Postville	38,200.00			
598	Prairieburg	5,000.00			
599	Prairie City				
600	Prescott		12,000.00		
601	Preston			2,000.00	
602	Primghar		8,000.00		
603	Princeton				
604	Promise City				
605	Protivin	900.00			
606	Pulaski				
607	Quasqueton				380.61
608	Quimby				
609	Radcliffe		10,900.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		1,000.00					542
							543
		42,512.26					544
		7,500.00					545
		41,924.05					546
		61,800.00	278,679.99			278,679.99	547
		24,618.84		1,585.35		1,585.35	548
							549
		38.78					550
		11,521.89					551
							552
							553
		5,500.00					554
14,168.00		114,168.00	92,176.65			92,176.65	555
		4,000.00					556
							557
	3,127.54	28,627.54	13,838.06			13,838.06	558
							559
		14,000.00					560
		7,500.00					561
		1,000.00					562
	10,000.00	27,500.00	7,000.00			7,000.00	563
							564
							565
		16,400.00					566
							567
		5,668.32					568
		25,300.00					569
			124,500.00			124,500.00	570
							571
		21,500.00					572
		37,074.30	115,044.38			115,044.38	573
							574
		1,601.09					575
		3,000.00	15,219.42			15,219.42	576
		1.25					577
							578
							579
							580
							581
							582
							583
							584
							585
							586
							587
		50,000.00	24,000.00			24,000.00	588
		45.93					589
		67,665.43	83,814.82			83,814.82	590
							591
		210,256.85					592
		390.00					593
		500.00					594
		38,200.00	66,700.00			66,700.00	595
		5,000.00					596
							597
		12,000.06					598
		2,000.00	42,284.12			42,284.12	599
		8,000.00	4,300.00			4,300.00	600
							601
							602
		900.00					603
							604
		380.61					605
							606
							607
							608
		10,900.00					609

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
610	Rake				200.00
611	Ralston				
612	Randalia				125.00
613	Randolph		4,000.00		
614	Rathbun				
615	Readlyn	3,000.00			
616	Reasnor				
617	Redding				
618	Redfield	10,700.00	13,000.00		
619	Reinbeck		50,500.00		
620	Rembrandt		3,500.00		
621	Remsen				
622	Renwick	17,000.00			905.65
623	Riceville			14,400.00	8,681.12
624	Richland		8,000.00		
625	Ricketts	2,500.00			
626	Ridgeway				
627	Rinard				59.02
628	Ringsted	12,100.00			
629	Rippey		20,800.00		
630	Riverside	36,600.00			
631	Riverton				605.05
632	Robins				
633	Rock Falls				
634	Rockford	61,650.00	4,000.00		
635	Rockingham	15,000.00			
636	Rock Valley				
637	Rockwell	19,000.00			
638	Rodman				
639	Rodney		2,200.00		
640	Roland	14,000.00	14,000.00		
641	Rolfe	12,250.00			2,015.61
642	Rome				150.00
643	Rose Hill	2,000.00			
644	Rowan				
645	Rowley				500.00
646	Royal	5,500.00			
647	Rudd	10,500.00	9,800.00		
648	Runnells	6,000.00			444.16
649	Russell				
650	Ruthven	15,000.00	6,000.00		
651	Rutland				
652	Rutland		4,000.00		4.48
653	St. Ansgar	10,500.00	3,863.00		
654	St. Anthony				
655	St. Charles				
656	St. Lucas				
657	St. Mary's				357.27
658	St. Olaf				
659	St. Paul (R.F.D. West Point)				
660	Sabula				
661	Salem				
662	Salix	8,000.00			
663	Sanborn	39,400.00			6,643.74
664	Sandyville (via Ackworth)				
665	Searville				
666	Schaller	36,500.00			3,000.00
667	Schleswig		15,000.00		800.00
668	Seranton		500.00		1,000.00
669	Searsboro				
670	Sergeant Bluff		20,000.00		
671	Shambaugh				650.00
672	Shannon City	10,000.00			200.00
673	Sharnsburg		5,000.00		
674	Sheffield	32,750.00	24,000.00		
675	Shelby	57,969.81	11,000.00		1,520.00
676	Sheldahl				
677	Shell Rock				1,000.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		200.00					610
		125.00					611
		4,000.00					612
							613
		3,000.00					614
							615
							616
		23,700.00	22,000.00			22,000.00	617
		50,500.00					618
		3,500.00					619
							620
		17,905.65					621
		23,081.12		2,390.00		2,390.00	622
		8,000.00					623
							624
		2,500.00					625
		59.02					626
		12,100.00					627
		20,800.00					628
		36,000.00					629
		605.05					630
							631
							632
		65,650.00					633
							634
		15,000.00	24,000.00			24,000.00	635
		19,000.00					636
							637
		2,200.00					638
		28,000.00	11,062.85			11,062.85	639
		14,265.61					640
		150.00					641
		2,000.00					642
							643
		500.00					644
		5,500.00					645
		20,300.00	11,613.87			11,613.87	646
		6,444.16					647
							648
		21,000.00	11,000.00			11,000.00	649
							650
		4,004.48					651
		14,363.00	34,000.00			34,000.00	652
							653
							654
		357.27					655
							656
							657
							658
							659
		8,000.00					660
		46,043.74					661
							662
							663
							664
		39,500.00	10,000.00			10,000.00	665
		15,800.00					666
		1,500.00		3,810.60		3,810.60	667
							668
		20,000.00					669
		650.00					670
		10,200.00					671
		5,600.00					672
		56,750.00					673
		70,489.81	95,721.31			95,721.31	674
							675
		1,000.00					676
							677

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
678	Shellsburg				2,300.00
679	Sibley	8,000.00	43,000.00		55.05
680	Sidney	14,000.00	10,000.00		4,479.72
681	Silver City				520.01
682	Sioux Center	18,800.00	25,000.00	1,960.00	1,917.34
683	Sioux Rapids	6,500.00			165.75
684	Slater		8,000.00		335.89
685	Sloan		5,000.00		
686	Smithland	6,000.00			236.85
687	Soldier	16,700.00			
688	Solon				
689	Somers				66.94
690	South English				
691	Spilville		4,200.00		
692	Spirit Lake	39,402.74	66,800.00	13,000.00	4,750.21
693	Spragueville				
694	Springbrook				
695	Spring Hill				
696	Springville				
697	Stacyville		8,500.00		
698	Stanhope	33,271.45	10,015.00		275.00
699	Stanley				
700	Stanton		20,900.00		
701	Stanwood		6,500.00		
702	State Center	7,500.00	17,000.00		42.49
703	Steamboat Rock				
704	Stockport				400.00
705	Stockton				
706	Story City	23,650.00	71,000.00		6,398.88
707	Stout	2,500.00	7,000.00		
708	Stratford	19,800.00	3,600.00		
709	Strawberry Point	18,549.09			12,717.94
710	Struble				817.10
711	Sully		6,000.00		
712	Sumner	37,228.20		6,646.45	1,350.32
713	Superior		13,500.00		750.00
714	Sutherland	4,000.00			414.24
715	Swaledale				
716	Swan				
717	Swea City	31,500.00			
718	Tabor	4,500.00			
719	Templeton				
720	Tennant				250.00
721	Terril	15,500.00			
722	Thayer				
723	Thompson	17,500.00			1.00
724	Thor		2,000.00		
725	Thornburg				
726	Thornton	9,500.00			
727	Thurman				
728	Tiffin				420.61
729	Tingley		10,000.00		33.00
730	Titonka				
731	Toronto				
732	Traer	1,000.00	89,000.00		3,816.39
733	Treynor	13,000.00			
734	Tripoli		11,500.00		
735	Truesdale		3,500.00		
736	Truro				
737	Turin				
738	Udell				
739	Underwood				
740	Union	10,000.00	5,800.00		
741	Unionville				
742	University Park				
743	Urbana		9,500.00		
744	Urbandale	4,000.00	601.80		
745	Ute	28,900.00			475.44

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		2,300.00					678
		51,055.05	248,500.00			248,500.00	679
		28,479.72	72,500.00			72,500.00	680
		520.01					681
		47,677.84	83,400.00			83,400.00	682
		6,665.75					683
		8,335.89					684
		5,000.00					685
		6,236.85					686
		16,700.00					687
							688
		66.94					689
							690
		4,200.00					691
		123,952.95	271,299.00			271,299.00	692
							693
							694
							695
		8,500.00					696
		43,561.45					697
							698
		20,900.00	14,416.37			14,416.37	699
		6,500.00					700
		24,542.49					701
							702
		400.00					703
							704
		101,048.88	59,500.00			59,500.00	705
		9,500.00					706
		23,400.00	29,642.42			29,642.42	707
		31,267.03					708
		817.10					709
		6,000.00					710
		45,224.97	101,000.00			101,000.00	711
		14,250.00					712
		4,414.24					713
							714
							715
		31,500.00	27,500.00			27,500.00	716
		4,500.00					717
							718
		250.00					719
		15,500.00					720
							721
		17,501.00					722
		2,000.00					723
							724
		9,500.00					725
							726
		420.61					727
		10,033.00					728
							729
							730
	4,200.00	98,016.39					731
		13,000.00					732
		11,500.00					733
		3,500.00					734
							735
							736
							737
							738
		15,800.00					739
							740
							741
		9,500.00					742
		4,601.80					743
		29,375.44	35,000.00			35,000.00	744
							745

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
746	Vall	4,000.00	14,500.00		
747	Valeria				
748	Van Horn		35,000.00		
749	Van Meter				2,082.14
750	Van Wert				
751	Varina		9,500.00		
752	Victor	4,000.00			89.80
753	Vincent		12,500.00		
754	Vining	400.00			
755	Volga City				
756	Wadena				10,800.00
757	Walcott				3,781.32
758	Walker				402.00
759	Wallingford				
760	Wall Lake	18,200.00			
761	Walnut	20,000.00	39,500.00	500.00	
762	Wapello	5,200.00	7,500.00		47,213.02
763	Washta		23,400.00		22.50
764	Waterville	1,200.00			
765	Waucoma				3,250.00
766	Waukee	5,000.00			
767	Wayland				
768	Webb				
769	Webster				
770	Weldon				
771	Wellman				
772	Wellsburg	2,500.00	2,000.00		4,400.64
773	Welton				
774	Wesley		17,000.00		622.20
775	West Bend		26,000.00		1,200.00
776	West Branch	26,500.00	4,000.00		691.02
777	West Burlington		21,200.00		
778	West Chester				
779	Westfield	5,000.00			1,845.34
780	Westgate	7,500.00			1,150.00
781	West Liberty	10,400.00	14,000.00		
782	West Mitchell				
783	Westphalia				
784	West Point	7,000.00	11,500.00		1,760.00
785	West Side				
786	West Union	24,422.28			6,643.28
787	Wheatland				652.70
788	Whiting				
789	Whittemore	1,500.00	21,500.00		32.50
790	Whitten				
791	Willey (Carroll P.O.)				
792	Williams	2,000.00	26,000.00		
793	Williamsburg				2,010.96
794	Williamson				756.29
795	Wilton Junction	5,500.00			
796	Winfield	95,300.00			4,003.92
797	Winthrop	9,000.00			4.02
798	Wlota		9,500.00		106.83
799	Woden		2,400.00		
800	Woodbine	92,000.00			
801	Woodburn				
802	Woodward	19,500.00			2.00
803	Woolstock		2,500.00		
804	Worthington				
805	Wyoming		12,500.00		700.00
806	Yale	15,000.00			
807	Yetter				
808	Yorktown	1,300.00			
809	Zearing		36,000.00		
810	Zwingle				450.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1924

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		18,500.00	17,139.00			17,139.00	740
							747
		35,000.00					748
		2,082.14					749
							750
		9,500.00					751
		4,089.80					752
		12,500.00					753
		400.00					754
							755
							756
		10,800.00					757
		3,781.32					758
		402.00					759
		18,200.00	18,000.00			18,000.00	760
		60,000.00	10,000.00			10,000.00	761
	1,500.00	61,413.62	42,000.00			42,000.00	762
		23,422.50	12,500.00			12,500.00	763
		1,200.00					764
		3,250.00					765
		5,000.00					766
							767
							768
							769
							770
							771
		8,960.64	40,505.36			40,505.36	772
							773
		17,622.20	12,413.69			12,413.69	774
		27,200.00					775
		31,191.62	9,774.27			9,774.27	776
		21,200.00					777
							778
		6,845.34					779
		8,650.00					780
		24,400.00					781
							782
							783
		20,260.00					784
							785
		31,065.56	80,989.58			80,989.58	786
		652.70					787
							788
		23,032.50					789
							790
							791
		28,900.00	18,800.00			18,800.00	792
		2,010.95					793
		756.29					794
		5,500.00					795
		100,293.92					796
		9,004.02					797
		9,605.83					798
		2,400.00					799
		92,000.00					800
							801
		19,502.00	9,000.00	4,240.18		13,240.18	802
		2,500.00					803
							804
		13,200.00					805
		15,000.00					806
		150.00					807
		1,300.00					808
		36,000.00					809
		450.00					810

TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Monies and credits
	Grand Totals.....	\$ 201,941,575	\$ 80,060,210	\$ 230,804,412
1	Ackley.....	1,509,464	305,224	1,163,530
2	Ackworth.....	165,576	15,148	23,918
3	Adair.....	516,136	223,180	781,729
4	Adel.....			
5	Afton.....	435,332	102,112	468,134
6	Agency.....	240,000		480,180
7	Ainsworth.....	191,904	102,564	386,240
8	Akron.....	571,348	252,444	460,750
9	Albert City.....	331,456	191,316	348,500
10	Albion.....	131,436	41,788	276,410
11	Alburnett.....	139,160	60,684	74,250
12	Alden.....	436,280	104,480	585,365
13	Alexander.....	287,484	72,276	109,475
14	Allerton.....	570,060	110,072	594,854
15	Allison.....	484,252	129,780	277,831
16	Alta.....	588,584	240,640	924,387
17	Alta Vista.....	217,172	104,836	106,200
18	Alton.....	530,880	194,768	292,550
19	Altoona.....	276,300	70,820	207,004
20	Alvord.....	46,820	10,808	35,000
21	Andover.....			
22	Andrew.....	105,164	29,268	170,455
23	Anita.....	623,884	151,627	865,024
24	Ankeny.....	383,570	89,481	446,410
25	Anthon.....	370,940	174,564	437,500
26	Aplington.....	351,916	79,468	834,300
27	Arcadia.....	231,380	64,380	251,100
28	Archer.....	42,448	50,192	17,600
29	Aredale.....	129,332	59,196	103,375
30	Arion.....	79,672	36,528	19,850
31	Arispe.....	49,816	9,608	92,450
32	Arlington.....	282,060	177,940	301,500
33	Armstrong.....	96,267	35,576	243,800
34	Arnolds Park.....	605,392	36,684	385,360
35	Arthur.....	210,248	54,520	115,100
36	Ashton.....	334,756	172,984	108,200
37	Aspinwall.....	60,112	14,184	89,000
38	Atalissa.....	75,500	25,384	78,800
39	Athelstan.....	39,430	18,030	13,700
40	Atkins.....	263,620	114,672	147,500
41	Auburn.....	306,120	124,989	324,989
42	Aurella.....	372,384	205,184	574,343
43	Aurora.....	135,964	71,896	156,250
44	Avoca.....	852,184	254,224	1,170,710
45	Ayrshire.....	198,064	98,100	42,000
46	Badger.....			
47	Bagley.....	289,716	129,140	331,671
48	Bailey.....	494,312	40,744	6,450
49	Baldwin.....	110,780	420,828	97,527
50	Bancroft.....	310,708	162,904	142,705
51	Barnes City.....	202,812	81,784	85,780
52	Barnum.....	132,420	59,204	47,948
53	Bassett.....	27,384	28,088	
54	Batavia.....	167,030	85,000	240,000
55	Battle Creek.....	401,328	220,768	317,400
56	Baxter.....	362,745	163,785	1,165,056
57	Bayard.....	320,948	117,360	313,150
58	Beacon.....	79,500	8,300	44,460
59	Beaconsfield.....			
60	Beaman.....	64,352	82,580	117,542
61	Beaver.....	80,484	49,192	75,800
62	Bellevue.....	904,820	193,080	1,004,250
63	Belmond.....	807,916	211,528	1,041,323
64	Bennett.....	264,148	153,936	422,692
65	Benton.....	55,888	25,892	9,750
66	Berkley.....	43,112	20,356	6,800

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
\$ 24,557,982	\$ 1,508,001	\$ 103,937	\$ 538,976,117	\$ 17,006,892	---	2,957,765.48	
143,428	10,544	540	3,132,730	101,984	5	13,309.18	1
59,968	1,928	212	266,750	13,886	5	400.00	2
*21,588			1,512,633	60,000	5	15,496.00	3
36,844	1,776	132	1,044,330	36,400	5	5,462.05	4
27,280	2,508	96	750,064	23,700	5	2,050.00	5
21,686	1,392	96	703,882	5,380	5	2,687.00	6
44,688	5,252	176	1,334,658	699,200	5	10,643.66	7
16,960	3,976	64	892,272	7,728	5	6,579.00	8
9,968	1,116	64	460,782	9,336	5	1,569.68	9
*76,832			350,926			515.55	10
48,784	50,520	164	1,220,593	44,280	5	8,579.67	11
41,441	2,356	272	513,304	196,356	4	3,301.19	12
*18,088			1,294,074	41,587	5	5,425.71	13
38,988	4,008	208	935,067	99,276	5	5,050.00	14
30,984	6,664	128	1,791,387	54,140	5	11,900.00	15
14,220	164	18	442,610			1,100.00	16
148,924	2,016	396	1,169,534	13,283	5	9,376.20	17
123,280	9,420	1,200	688,024			3,000.00	18
20,448	456		113,532	8,024	4	555.50	19
							20
	816		305,703				21
10,496	3,424	540	1,654,995	49,032	5	8,773.86	22
15,536	1,100	64	936,161	59,920	5	5,610.00	23
34,048	3,796	144	1,020,992			8,274.00	24
23,008	644	96	1,289,432			3,000.00	25
*4,580			551,440	60,460	5		26
*17,392			127,632			577.64	27
38,452	500	128	330,983	49,032		1,200.00	28
88,968	1,024	336	226,378	1,304		1,578.00	29
68,112	688	336	221,010	18,364	4	700.00	30
36,208	2,468	144	800,320	39,392	5	5,907.00	31
22,260	7,228	100	405,231	10,100	5	7,465.86	32
40,444	2,680	156	1,070,716			11,324.35	33
			379,868			4,064.00	34
57,936			673,876	43,172		11,136.00	35
16,308	260	68	179,932	11,136	5	500.12	36
57,036	4,096	152	240,968			1,212.75	37
16,300	168	64	87,692			454.96	38
41,000	632	160	567,534	15,292		2,735.00	39
38,452	3,668	128	798,346	24,460	1.3	5,750.00	40
36,504	2,404	152	1,190,971	57,356	5	5,552.96	41
*23,216			387,326	4,446	4	1,420.00	42
59,032	5,560	268	2,341,978	15,267		14,905.76	43
13,840	472	84	352,560			4,442.43	44
							45
16,308	2,704		819,539			3,000.00	46
152,148	1,592	756	696,002	487,140	5	1,155.00	47
7,209	190	24	636,558	22,760	5	900.00	48
38,836	3,020	128	658,301			10,513.00	49
30,608	500	128	401,612	6,160		2,415.00	50
40,320	2,516	192	288,600			1,400.00	51
4,100			59,572			261.79	52
7,535	435	26	500,026			2,405.00	53
20,380	896	68	960,840			5,000.00	54
14,652	2,380	72	1,708,690	14,380	5	7,258.00	55
			751,458			4,726.80	56
99,932	1,496	812	234,500	25,096	5	1,250.00	57
							58
23,216	3,512	116	291,318			879.08	59
19,224	984	64	225,748			1,312.01	60
68,500	2,836	268	2,173,254			7,890.77	61
168,100	4,052	744	2,233,663	123,960	5	13,285.02	62
29,764	836	136	871,512	2,500		1,850.00	63
15,764	424	80	107,798			400.00	64
9,208	920	96	80,492			378.35	65

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

Number	Towns	Real property	Personal property	Monies and credits
67	Bernard	65,320	24,560	33,000
68	Bertram	59,900	11,548	
69	Bevington	21,484	22,220	10,700
70	Birmingham	218,840	79,644	243,300
71	Blairsburg	95,852	69,892	67,026
72	Blairstown	352,972	114,652	655,600
73	Blakesburg	278,972		245,676
74	Blanchard	200,412	63,564	242,650
75	Blencoe	135,168	54,900	139,020
76	Blockton	248,880	99,184	392,164
77	Blue Grass	145,508	45,272	128,500
78	Bode	213,712	76,918	257,400
79	Bonaparte	214,568	118,204	94,106
80	Bondurant	213,980	44,428	104,692
81	Bouton	117,728	77,756	39,450
82	Boxholm	195,944	89,128	247,299
83	Boyden	201,528	126,404	173,176
84	Braddyville	169,824	120,976	105,508
85	Bradgate	93,360	68,548	44,440
86	Brandon	183,196	35,164	131,432
87	Brayton	107,312	56,228	123,975
88	Breda	344,620	102,404	77,800
89	Bridgewater	145,260	140,032	203,650
90	Brighton	603,084	162,372	448,076
91	Bristow	122,304	264,664	139,050
92	Britt	756,164	160,844	148,474
93	Brooklyn	859,460	300,020	1,854,020
94	Brunsville	60,200	49,632	35,510
95	Buckeye	155,160	87,740	181,120
96	Buck Grove	62,968	25,532	75,800
97	Buffalo	41,927	9,034	128,500
98	Buffalo Center	389,580	133,004	426,520
99	Burt	295,672	98,488	129,350
100	Bussey	193,220	103,372	257,200
101	Calamus	179,472	178,164	119,652
102	Callendar	170,632	105,334	170,808
103	Calmar	569,044	158,672	130,900
104	Calumet	96,692	77,528	229,840
105	Camanche	169,656	21,164	66,850
106	Cambridge	360,164	144,812	359,895
107	Cantril	151,544	56,324	266,500
108	Carbon	55,600	9,588	27,150
109	Carlisle	312,404	44,016	299,547
110	Carpenter	46,196	40,404	38,550
111	Carson	280,280	107,916	292,500
112	Cascade	171,872	78,243	331,816
113	Casey	295,740	164,388	502,180
114	Castalia	48,086	18,058	139,650
115	Castana	168,088	100,572	81,080
116	Castle Hill (R. F. D. Waterloo)	132,468	5,876	61,500
117	Cedar Heights (R. F. D. Waterloo)	319,148	5,952	59,414
118	Center Junction	77,332	47,600	89,900
119	Center Point	392,748	127,636	354,882
120	Central City	493,328	107,544	375,160
121	Charlotte	48,693	22,331	49,000
122	Charter Oak	432,324	200,284	388,948
123	Chatsworth	39,104	8,992	
124	Chelsea	460,428	177,264	33,435
125	Chester			
126	Chillicothe	39,468	30,412	30,400
127	Churdan	293,295		563,552
128	Cincinnati	208,528	101,280	245,185
129	Clare	94,688	99,968	
130	Clarence	558,192	197,820	1,016,095
131	Clarksville	676,284	114,476	1,141,700
132	Clayton	30,456	12,844	15,900
133	Clearfield	391,624	105,692	512,240
134	Cleghorn	129,768	60,300	127,548

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
6,196	324		129,400			578.40	67
59,732	568	256	132,004	30,824		451.13	68
1,945			56,349	8,182		110.00	69
27,032	18,452	128	587,896	68,316	5		70
23,008	2,724	24	258,526	24,068	5	1,438.92	71
23,088	2,004	52	1,148,368			5,445.50	72
17,612	520	68	542,848			2,850.00	73
14,740	1,288	168	522,822	28,464	5	5,490.24	74
			329,088			902.73	75
27,456	3,540	186	771,360	14,264	5	3,412.14	76
5,230	383	14	324,907	24,072		1,261.40	77
14,652	1,772	324	564,778			3,840.00	78
16,904	3,024	76	446,882	7,884	5	1,900.00	79
45,120	3,180	200	411,600	133,422	5	2,000.00	80
11,740	424	44	247,142			2,168.07	81
16,000	444	128	548,943			2,500.00	82
16,308	2,312	64	513,792			2,791.00	83
26,128	2,752	368	425,556	31,150	5	2,000.26	84
34,608	2,704	116	243,776			1,041.34	85
*10,388			360,180			2,744.92	86
	248		287,763			1,396.93	87
20,380	792	64	540,060	35,676	5	3,225.00	88
66,412	1,263	236	556,858			1,550.00	89
72,284	2,380	328	1,288,524			7,486.50	90
149,760	692	128	676,598			4,300.00	91
56,844	5,388	276	1,127,990	14,380	5	14,433.44	92
29,024	3,312	132	3,045,968			15,200.00	93
17,644	600	64	163,650			1,083.00	94
27,868	1,696	128	453,712			1,794.75	95
24,448	380	92	189,220			720.00	96
6,269	380	28	186,138	56,680	5	1,050.00	97
28,176	2,016	413	979,709	12,218		6,716.89	98
48,064	1,348	160	573,082			6,850.00	99
29,376	6,572	324	590,064			2,122.31	100
			477,288			2,884.00	101
18,056	3,556	128	468,514			2,515.00	102
49,788	3,992	196	912,592		5	11,250.00	103
*33,680			437,740	22,624	5	1,740.00	104
155,528	4,692	644	418,534			1,494.64	105
121,912	3,164	412	990,359	143,996	5	5,150.00	106
30,400	4,932	108	509,808	9,100	5	1,700.00	107
	440		92,778	27,720	5	300.00	108
			656,027	10,600	5	2,064.82	109
18,268	316	72	143,806			752.00	110
14,088	1,404	64	696,252	12,416	5	5,499.41	111
2,446	591	10	584,978			12,025.10	112
23,224			985,532			5,487.41	113
13,000	150	30	218,974	119,104	5	1,000.00	114
44,600	3,232	148	397,720			3,416.00	115
62,284	748	376	263,252				116
41,304	2,160	264	428,242		5	3,411.61	117
52,644	1,700	188	269,364	31,248	5	2,050.00	118
*62,892			938,158			4,277.43	119
*25,044			1,001,085	12,900	5	5,444.81	120
7,306	271	24	127,625	23,216	5	4,335.72	121
26,096	1,236	104	1,048,992	3,768	5	10,725.72	122
			48,096			250.00	123
81,528	2,920	140	755,715		5	5,325.00	124
							125
26,088	568	92	127,028			160.00	126
			856,847			8,350.00	127
65,124	5,048	232	625,897	65,012	5	3,200.00	128
12,108	1,704	84	208,552				129
49,220	2,372	164	1,823,863			3,049.00	130
78,016	3,988	332	2,014,796			8,108.90	131
54,144	1,240	212	114,796	3,642	4	488.80	132
			1,000,556				133
21,472	3,656	1,888	353,632	7,236	5	1,585.12	134

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

Number	Towns	Real property	Personal property	Monies and credits
135	Clemons	98,496	132,264	64,963
136	Clermont			
137	Cllo	107,400	49,068	226,600
138	Clover Hills (via Valley Junction)	66,700	5,100	15,000
139	Clutier	189,400	147,700	109,800
140	Coburg	249,324	62,964	7,300
141	Coggon	346,528	125,888	447,310
142	Coin	290,404	198,104	411,648
143	Colesburg	147,444	43,856	156,252
144	College Springs	174,200	132,400	232,864
145	Collins	263,056	113,080	464,980
146	Colo	214,916	112,460	438,170
147	Columbus City	101,284	13,032	269,150
148	Columbus Junction	572,892	318,836	323,855
149	Conesville	73,760	24,400	142,206
150	Conrad	364,444	208,316	739,262
151	Conway	95,936	53,320	133,394
152	Coon Rapids	960,424		409,200
153	Coppock	20,216	8,348	3,062
154	Coralville (via Iowa City Route)			
155	Correctionville	100,632	29,588	171,300
156	Corwith	267,856	58,404	125,940
157	Corydon	1,199,885	319,624	1,121,690
158	Cotter	176,328	65,024	97,300
159	Coulter	298,608	77,328	89,500
160	Craig	98,472	58,008	2,000
161	Crawfordsville	199,728	84,408	460,550
162	Cromwell	13,630	8,596	92,908
163	Crystal Lake			
164	Cumberland	366,776	183,468	532,127
165	Curlew	119,700	56,136	13,160
166	Cushing	166,776	75,364	70,000
167	Cylinder	147,776	57,344	51,400
168	Dakota City	169,148	12,184	164,700
169	Dallas	136,124	12,844	174,270
170	Dallas Center	547,996	113,736	609,006
171	Dana	59,560	31,880	92,787
172	Danbury	316,956	120,844	36,500
173	Danville	202,060	106,680	306,100
174	Davis City	140,448	43,704	174,000
175	Dawson	87,256	80,000	151,920
176	Dayton	115,761	49,320	542,850
177	Decatur City	121,380	54,872	106,017
178	Dedham	170,308	101,716	141,800
179	Deep River	299,268	152,584	469,321
180	Defiance	114,896	51,140	181,870
181	Delaware	73,928	15,656	49,000
182	Delhi	119,820	72,004	102,064
183	Delmar	241,088	75,100	203,800
184	Deloit	84,812	21,496	96,885
188	Delphos	34,196	12,840	38,400
186	Delta	316,213	80,500	398,772
187	Denver	458,816	127,996	569,855
188	Derby	142,904	97,808	192,045
189	De Soto	1,045,860	293,904	970,350
190	De Witt			
191	Dexter	186,138	30,311	358,476
192	Diagonal	256,292	109,712	245,053
193	Dickens	141,148	79,624	220,000
194	Dike	280,084	118,900	77,896
195	Dixon	135,180	112,588	116,200
196	Dolliver	67,932	51,952	8,000
197	Donahue	97,056	44,344	7,500
198	Donnan	57,160	6,472	
199	Donnellson	292,480	89,960	297,150
200	Doon	245,392	112,456	30,500
201	Dougherty	109,144	79,808	186,275
202	Dow City	275,128	95,828	198,569

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
9,344			305,067	6,412	5	1,213.17	135
28,176	1,076	128	412,448			800.00	136
38,452	2,872	128	86,800	33,673	5	2,744.43	137
13,023	92	48	488,352		6	400.00	138
*39,420			332,756			2,150.00	139
56,368	2,000	256	958,646			5,390.00	140
	452		958,780	6,328	5	701.00	141
	4,940		347,504			1,596.64	142
24,464	1,848	96	544,404	28,876	5	4,672.44	143
38,452	1,868	128	867,024	29,252	5	3,980.00	144
			805,994			610.32	145
	4,304		383,466	40,300	5	8,534.03	146
56,356	1,468	256	1,219,887				147
*50,332			298,440	42,052		1,650.00	148
15,272	496	56	1,362,354			12,005.21	149
35,228	13,476	136	298,474			176.06	150
19,404	736	52	1,418,464	6,884	5		151
			51,818			1,680.12	152
14,344	1,484	52	317,400	216,480	5	4,144.22	153
59,460	2,124	420	514,204	30,979	5	24,075.00	154
102,844			2,744,043			620.00	155
50,356	5,012	256	400,276	48,714	5	2,750.00	156
52,072	3,436	192	521,136			1,003.00	157
19,224	596	64	178,364	31,712	5	2,946.00	158
9,000	164	32	753,882			600.46	159
4,723	227	17	120,101				160
27,144	7,172	96	1,066,782	13,716	5	4,450.00	161
25,484	960	188	214,628			1,361.00	162
38,836	1,884	128	352,380			5,091.00	163
49,400	900	196	307,016			1,378.00	164
54,516	6,448	208	407,204			3,539.74	165
			323,238			2,237.42	166
10,832	5,288		1,286,858			7,053.00	167
8,980	60	760	194,027	12,300	5	771.00	168
42,296	2,388	140	519,124	41,320	5	7,544.00	169
			613,840			2,508.35	170
39,292	700	140	398,284	11,364	5	4,927.45	171
24,464	560	96	344,296		5	888.54	172
8,237	943	34	717,145			5,650.00	173
			282,269			1,100.00	174
	3,004		416,828	31,656	5	2,570.00	175
20,380	728	68	942,349			3,409.31	176
26,748	1,340	104	376,098			1,699.32	177
41,652	1,384	156	181,776			485.00	178
18,592	2,020	72	314,072	20,928	5	661.48	179
115,540	2,168	428	638,124			2,646.73	180
65,280	1,188	244	269,905	6,948	119.1		181
19,868	144	72	105,520	8,184	4	419.50	182
32,720	912	124	829,241	14,584	5	4,160.00	183
10,500	1,880	96	1,169,143	32,600	78.6	4,200.00	184
36,596			469,353	1,400		1,400.00	185
106,624	3,860	396	2,420,994	59,896	5	18,752.93	186
							187
10,778	3,134	48	538,885	15,303	5	9,200.00	188
53,292	996	220	665,565			2,000.00	189
36,204	1,336	140	478,452			2,125.00	190
42,964			519,844		5	3,800.00	191
17,940	536	72	382,516			1,556.81	192
12,688	772	36	141,380			475.00	193
6,524	616	24	156,064			650.00	194
16,944	404	72	81,052	45,460	5	720.00	195
72,240	1,976	252	753,453			5,981.72	196
64,692	3,908	180	457,128			5,100.00	197
26,744	900	84	402,955			1,860.00	198
23,196	1,236	84	594,041			4,750.00	199

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

Number	Towns	Real property	Personal property	Monies and credits
203	Dows	136,679		483,675
204	Drakesville	78,912	44,252	105,526
205	Dumont	439,272	144,192	556,416
206	Duncombe	105,640	79,180	177,488
207	Dundee	90,240	30,708	48,000
208	Dunkerton	40,198	31,846	311,107
209	Dunlap	575,004	219,876	301,168
210	Durant	602,420	384,172	745,300
211	Dyersville	1,182,136	408,520	1,254,000
212	Dysart	723,908	237,668	743,450
213	Earlham	409,624	156,308	524,621
214	Earling	97,920	49,360	62,100
215	Earlville	277,556	152,676	274,876
216	Early	356,760	127,888	251,400
217	Eddyville	305,640	136,824	375,737
218	Edenville (Rhodes P. O.)	203,212	96,032	239,450
219	Edgewood	394,852		292,330
220	Elberon	424,552	138,644	197,900
221	Eldridge	51,070	35,783	231,500
222	Elgin	320,444	126,164	287,100
223	Elkader	603,888	241,508	819,250
224	Elkhart	27,533	5,036	75,594
225	Elk Horn	249,512	101,180	439,370
226	Elkport	72,793	30,260	15,500
227	Elliott	249,592	132,972	201,046
228	Ellston	89,560	40,916	45,370
229	Ellsworth	193,384	86,348	248,424
230	Elma	124,172	51,236	342,845
231	Ely			
232	Emerson	209,644	85,496	488,161
233	Epworth	165,172	19,931	101,362
234	Essex	442,824	268,820	1,138,978
235	Everly	51,168	47,689	387,665
236	Exira	477,140	238,020	485,848
237	Exline	131,688	47,416	46,610
238	Fairbank	249,590	106,424	164,500
239	Farley	92,004	28,276	179,200
240	Farmersburg	173,660	80,204	267,250
241	Farmington	416,040	145,848	112,500
242	Farnhamville	187,120	78,812	374,353
243	Farragut	272,088	177,116	236,200
244	Fayette	473,796	192,548	745,566
245	Fenton	208,848	107,508	116,984
246	Ferguson	86,704	30,282	28,860
247	Fertile	174,996	45,700	175,142
248	Floris	105,144	35,604	113,134
249	Floyd	175,012	58,136	160,750
250	Fonda	461,184	246,996	376,234
251	Fontanelle	326,796	141,020	624,253
252	Fort Atkinson	127,568	83,028	1,111
253	Fostoria	113,112	59,064	40,250
254	Franklin (P. O. Donnellson)	22,224	4,392	17,300
255	Fraser	153,152	42,968	1,406
256	Fredericksburg	271,536	169,444	430,300
257	Frederika			
258	Fredonia			
259	Fremont	314,260	144,828	344,500
260	Galt	113,000	41,000	57,200
261	Galva	180,095	47,568	183,750
262	Garber	41,660	35,456	44,100
263	Garden Grove	179,832	104,752	303,665
264	Garnavillo	217,744	215,728	375,292
265	Garner	876,900	164,504	615,222
266	Garrison	248,772	199,532	320,844
267	Garwin	626,808	183,240	442,170
268	Geneva	133,676	104,496	158,600
269	George	585,256	212,192	716,311
270	Gilbert	111,864	76,468	248,198

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
			620,354			5,048.70	203
14,808	288	64	243,850	12,080	5	617.95	204
96,676	2,756	376	1,239,688			4,900.00	205
76,996	3,816	320	443,440	126,808	5	3,830.00	206
14,720	324	64	184,056	7,240	5	952.36	207
5,533	135	16	388,835			1,282.50	208
66,216	3,092	244	1,165,600			10,435.15	209
29,024	960	132	1,762,008			11,784.00	210
73,152	7,224	344	2,925,376	110,428	5	14,360.00	211
28,740	14,748	132	1,748,646	10,232	5	7,664.62	212
*35,576			1,126,129			6,850.00	213
18,592	944	72	228,988	24,456	5	1,400.00	214
24,236	2,116	96	731,556		5	2,625.77	215
28,836	1,644	96	766,624			6,610.00	216
23,568	1,656	76	843,501			6,800.00	217
34,556	672	128	574,050	27,408	5		218
			687,182			4,332.00	219
104,548	2,856	388	868,888			2,250.00	220
7,664	216	32	326,265			1,883.00	221
14,652	2,432	68	750,860	14,396	5	5,100.00	222
15,332	4,856	60	1,684,894	16,976	4	12,795.22	223
30,400	480	120	139,163			2,425.00	224
4,744	244	92	795,142	28,312	5	4,507.51	225
	1,900		120,453			1,413.14	226
18,096	1,112	64	602,882	5,293	5	4,980.00	227
18,492	980	64	195,382	4,968	5	1,252.02	228
32,296	960	108	561,520	17,872	6	3,251.00	229
6,800	268	32	525,353			6,300.00	230
							231
21,956	132	64	805,458			3,530.96	232
57,704	3,640	192	348,001	39,840	5	3,224.60	233
45,696	954	160	1,897,432	63,346		11,757.61	234
10,112	236	40	496,910	35,624	5	4,825.00	235
21,540	7,024	88	1,229,660			7,090.00	236
36,192	1,716	128	263,750	10,152		1,800.00	237
18,476			538,996			3,537.96	238
15,948	956	352	316,736			2,579.81	239
25,116	1,800	100	548,130	22,300	5	1,193.74	240
70,720	884	280	746,272			8,936.00	241
38,452	1,864	128	680,729	41,412	5	2,390.00	242
19,544	1,500	68	706,516			5,205.00	243
38,16	2,308	148	1,452,530	34,468	5	7,294.00	244
19,224	36	64	452,992			4,435.25	245
16,328	16	56	162,890			1,434.31	246
			395,838			1,050.00	247
	40		254,282			700.00	248
	1,264		395,162			2,733.89	249
69,760	6,428	280	1,160,882			9,130.00	250
96,016	6,624	340	1,195,054	197,736	5	4,800.00	251
20,548	1,152	80	233,487			1,354.66	252
24,452	592	96	237,566	25,304	5	1,134.54	253
	112		44,028			151.95	254
			197,520			723.30	255
17,012	1,076	84	889,452	34,196	5	4,955.05	256
							257
							258
59,664	2,300	312	865,864	78,128	5	3,910.41	259
25,300	1,848	196	238,604	44,060	5	1,700.00	260
11,343	410	38	423,210			7,275.00	261
43,056	1,732	168	166,172	18,324	5	882.00	262
43,916	938	36	633,139	10,132		4,722.00	263
	1,812		810,576	42,508	5	2,611.70	264
20,356	1,829	89	1,678,900	4,628	5	18,635.99	265
16,060	4,388	72	789,668	8,364	5	1,850.00	266
30,156	928	184	1,283,486		5	7,861.40	267
12,188	1,528	88	410,576	14,880	5	1,395.24	268
68,404	1,824	288	1,584,275			10,198.77	269
28,840	4,872	96	470,338			3,500.00	270

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

Number	Towns	Real property	Personal property	Monies and credits
271	Gilbertville	81,606	32,552	130,800
272	Gilman	241,348	158,896	372,400
273	Gilmore Cty	410,404	71,648	381,444
274	Gladbrook	677,832	255,840	931,764
275	Glidden	539,752	173,464	703,194
276	Goldfield	385,196	174,704	328,664
277	Goodell	109,644	56,972	37,212
278	Goose Lake	49,016	6,612	16,000
279	Gowrie	411,220	244,000	485,500
280	Graettinger	277,152	308,624	124,300
281	Grafton	136,984	61,256	112,816
282	Graf			
283	Grand Junction	486,820	208,420	494,250
284	Grand Mound	256,260	52,560	277,550
285	Grand River	138,600	107,176	249,350
286	Grandview	131,716	70,756	290,640
287	Granger	225,220	43,720	278,119
288	Grant	102,806	38,562	50,244
289	Grant City (Auburn P. O.)	220,884	65,952	170,800
290	Granville			
291	Gravity	192,184	74,764	391,004
292	Gray	125,548	46,704	42,505
293	Greeley			
294	Greene	751,528	286,700	1,859,616
295	Greenfield	882,204	219,540	1,148,202
296	Green Island	42,212	23,192	3,450
297	Greenville	66,684	40,604	25,500
298	Grimes	212,080	97,880	80,010
299	Griswold	494,648	218,844	723,822
300	Grundy Center	1,074,756	401,688	1,368,876
301	Gruver	58,352	45,776	15,550
302	Guernsey	108,612	65,944	126,560
303	Guthrie Center	1,111,532	302,288	353,430
304	Guttenberg	467,380	221,204	251,600
305	Halbur	80,612	54,020	136,200
306	Hamilton	50,536	10,500	
307	Hancock	84,736	48,528	185,560
308	Hanlontown	153,896	159,340	136,568
309	Hansell	105,372	37,980	30,400
310	Harcourt	220,380	61,532	949,200
311	Hardy	49,120	48,256	31,480
312	Harper	97,560	49,372	99,886
313	Harpers Ferry	84,580	34,960	39,691
314	Harris	167,464	80,764	24,000
315	Hartford	63,596	43,320	213,203
316	Hartley	625,764	284,832	983,800
317	Hartwick	43,720	56,672	335,840
318	Harvey			
319	Hastings	142,692	50,448	49,555
320	Havelock			
321	Hawkeye	335,592	151,816	299,450
322	Haynesville	46,320	31,652	113,195
323	Hazleton	258,568	107,500	572,826
324	Hedrick	343,332	203,068	802,501
325	Henderson	83,404	92,816	211,446
326	Hepburn	25,736	30,508	27,471
327	Hills	76,492	59,108	174,307
328	Hillsboro	145,012	97,732	424,500
329	Hinton			
330	Holland	64,548	36,712	25,550
331	Holstein	240,426	227,196	1,364,060
332	Holy Cross	34,104	9,080	38,000
333	Hopeville			
334	Hopkinton	377,580	170,588	395,692
335	Hornick	164,216	108,952	32,850
336	Hospers	59,196	38,607	285,650
337	Hubbard	462,240	170,508	504,108
338	Hudson			

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

Number	Towns	Real property	Personal property	Monies and credits
339	Hull	336,112	216,680	280,500
340	Humeston	375,348	216,344	506,614
341	Hurstville	89,772	28,708	1,170
342	Huxley	333,004	85,320	367,300
343	Imogene			
344	Inwood			
345	Ionfa	461,644	136,432	395,700
346	Ireton	128,028	46,656	83,600
347	Irwin	460,632	169,096	415,420
348	Jackson Junction	191,064	80,904	197,495
349	Jamaica			
350	Janesville	117,044	62,208	236,750
351	Jesup	126,812	43,180	265,950
352	Jewell Junction	437,764	173,444	375,500
353	Joice	604,592	142,716	556,850
354	Jolley	180,440	133,388	134,690
355	Kalona	85,880	50,708	34,900
356	Kamrar	404,512	151,956	721,781
357	Kanawha	95,652	54,044	343,620
358	Kellerton	416,920	126,836	341,790
359	Kelley	269,352	117,300	221,616
360	Kellogg	180,400	51,812	12,615
361	Kensett	271,220	132,420	662,710
362	Kent	185,268	89,956	332,052
363	Kenwood Park	75,184	41,320	95,723
364	Keosauqua			
365	Keota	429,900	88,096	159,453
366	Keswick	519,996	231,380	897,448
367	Keystone	23,312	112,124	394,974
368	Kimallton	382,678	166,488	945,952
369	Kingsley	193,656	51,824	272,787
370	Kinross	537,228	117,772	518,800
371	Kirkman	32,040	32,980	46,925
372	Kirkville	64,648	33,452	30,064
373	Kiron	90,648	67,416	102,300
374	Klemme	192,824	129,532	249,450
375	Knierim	226,712	67,200	318,850
376	Knowlton	50,568	1,144	1,114
377	Lacona	47,004	7,148	2,970
378	Ladora	229,088	104,812	220,708
379	Lakota	195,916	48,268	231,475
380	Lake Mills	226,816	95,292	175,578
381	Lake Park	752,664	180,156	569,360
382	Lake View	382,108	165,424	261,540
383	Lamoni	503,688	170,908	798,500
384	Lamont	674,488	179,548	562,518
385	Lamotte	242,496	98,468	313,270
386	Lanesboro	169,296	65,940	153,900
387	Lansing	187,300	86,148	82,296
388	La Porte City	505,136	230,372	421,650
389	Larchwood	803,276	286,328	1,018,315
390	Larrabee	222,236	210,872	65,800
391	Latimer	84,152	76,072	187,660
392	Lattners (R. F. D. N. 14, Via Epworth)	2,756	1,094	2,779
393	Laurel			
394	Laurens	138,492	115,588	138,240
395	Lawler	460,720	239,644	387,550
396	Lawton	228,724	117,380	186,300
397	Le Claire			
398	Ledyard			
399	Le Grand	101,988	79,176	21,100
400	Lehigh	146,396	54,236	136,350
401	Leighton	227,236	131,152	83,000
402	Leland	43,352	37,616	35,700
403	Lenox	99,200	85,024	76,172
404	Le Roy	622,164	165,956	391,004
405	Lester	47,716	6,012	42,071
406	Lettsville	127,644	84,476	364,756
		180,808	113,208	171,300

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
40,772	5,092	160	879,316			7,135.00	339
49,748	8,216	176	1,156,446		5	3,314.79	340
*1,000			120,650			500.00	341
8,000			793,624	94,032	5	5,542.12	342
							343
45,992	17,572	184	1,057,524			8,100.00	344
27,684	1,348	188	287,504	6,736	5	600.00	345
37,680	4,728	124	1,087,680	38,476	5	5,300.00	346
59,676	1,644	240	531,023			1,417.71	347
						572.18	348
	25,128		441,130	1,482	5	2,585.00	349
15,644	1,104	64	452,254	20,308	5	1,400.00	350
*50,128			1,036,836			5,290.68	351
179,180	7,004	596	1,490,938	198,624	5	7,801.00	352
			448,518	12,411	5	2,541.00	353
17,940	275	70	189,773			1,750.00	354
14,088	3,036	64	1,295,437	52,480	5	4,893.00	355
50,756	896	168	545,136	45,632	5	2,585.00	356
40,672	1,340	288	927,846			9,119.00	357
26,884	1,104	96	636,352			3,919.25	358
71,296	704	320	317,147			2,200.00	359
16,624	1,972	76	1,085,022			4,857.16	360
18,252	1,340	128	626,996			1,600.00	361
9,044	360	32	221,663			1,826.09	362
							363
19,672	1,756	92	698,969	35,320	5	7,000.00	364
28,176	4,508	128	1,681,636	5,420	5	8,626.36	365
21,136	775	96	552,417	14,700	5	1,175.00	366
24,008	2,860	80	1,522,066	15,982	5	3,400.00	367
1,624	168	32	520,091	39,512	5	4,771.84	368
38,448	5,624	128	1,218,000	66,080	5	8,790.00	369
7,032	384	32	119,393			773.51	370
32,204	724	132	166,224	9,204	5	1,344.39	371
			260,364	18,720	5	725.55	372
23,072	776	76	595,730		3	2,600.00	373
30,996	1,236	140	645,134		5	5,415.00	374
			52,826	45,500	1	379.91	375
73,676	772	324	131,894			257.84	376
25,804	4,812	92	585,316	14,560	5	2,920.00	377
			475,659	7,960	5	1,892.42	378
30,432	3,484	140	531,742			4,085.00	379
117,472	13,956	120	1,633,728	70,656	5	12,729.78	380
9,651	859	172	819,754			8,108.96	381
48,064	8,052	160	1,529,372	62,340	5	6,665.00	382
58,448	2,784	208	1,477,994	97,908	5	12,581.12	383
21,244			675,478			4,734.32	384
164	8	2	389,310	11,444	5	3,020.00	385
32,036	2,032	140	380,952	37,684	5	2,221.43	386
58,060	9,056	228	1,224,502			7,425.02	387
80,852	3,224	436	2,192,431	122,268	5	9,899.56	388
24,752	464	112	524,236	29,312	5	4,300.00	389
16,564	2,184	68	366,700			1,320.00	390
308	24	4	6,965			3,145.42	391
							392
18,464	1,400	112	412,296	52,720	5	1,115.00	393
37,288	3,776	136	1,138,114	4,016	5	11,370.71	394
44,688	1,516	176	578,784	30,828	5	2,060.54	395
							396
							397
54,400			253,664	25,400	3	2,560.65	398
29,676			366,658	57,132	6	1,596.89	399
101,436			542,824	101,436	5	5,191.27	400
			118,668			607.26	401
30,000	2,068	212	292,676	53,168	4	1,005.16	402
29,424	2,076	104	1,210,728	18,600	1	10,752.00	403
7,936	364	112	104,211	14,300	6	722.00	404
233,656	1,060	400	811,992	115,876	8	4,821.00	405
28,740	1,608	132	495,796			2,409.12	406

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	Real property	Personal property	Monies and credits
407	Lewis	286,328	82,892	596,600
408	Libertyville	97,384	91,100	231,144
409	Lidderdale	247,912	48,244	43,800
410	Lime Springs	339,912	181,388	443,040
411	Lincoln	130,820	85,340	73,100
412	Linden	153,748	46,844	161,820
413	Lineville	361,848	100,672	720,760
414	Linn Grove	200,240	101,120	940,560
415	Lisbon	635,784	150,480	1,076,981
416	Liscomb	169,208	41,604	118,590
417	Littleport	68,216	29,192	4,300
418	Little Rock	313,120	80,216	98,175
419	Little Sioux	115,996	39,052	105,950
420	Livermore	201,876	127,828	235,700
421	Lockridge	217,112	45,272	106,700
422	Logan	755,580	233,300	1,030,786
423	Lohrville	416,368	153,208	489,308
424	Lone Rock	55,056	72,412	54,030
425	Lone Tree	365,008	177,932	456,750
426	Long Grove	92,280	56,492	154,300
427	Lorimor	316,872	148,132	289,740
428	Lost Nation	378,416	121,784	531,600
429	Lovilla	268,272	76,582	109,340
430	Lowden	375,300	482,532	804,600
431	Low Moor	101,660	99,620	42,060
432	Luana	125,696	35,276	274,148
433	Lucas	116,648	37,716	56,300
434	Luther	103,200	60,000	100,000
435	Lu Verne	224,928	74,768	251,300
436	Luxemburg	61,072	10,352	36,000
437	Luzerne	185,588	54,160	247,200
438	Lynnville	184,620	79,200	474,600
439	Lytton	317,388	104,964	159,660
440	Macedonia	86,612	40,016	325,280
441	Macksburg	69,080	56,380	130,200
442	Madrid	788,000	233,528	649,606
443	Magnolia	149,064	45,788	85,426
444	Malcolm	283,640	118,240	368,340
445	Mallard	164,616	129,144	158,850
446	Maloy	48,784	33,536	40,050
447	Malvern	473,132	276,736	621,812
448	Manilla			
449	Manly	472,448	180,188	199,400
450	Manning	1,218,036	370,868	1,776,484
451	Manson	874,040	236,156	665,005
452	Mapleton	1,259,972	285,724	302,300
453	Marathon	293,540	95,064	277,949
454	Marble Rock	258,120	91,696	249,508
455	Marcus			
456	Marne	136,856	55,328	132,000
457	Marquette	98,500	50,000	50,000
458	Martelle	100,224	47,140	118,976
459	Martinsburg	65,312	38,852	115,525
460	Martensdale	41,276	5,656	26,500
461	Marysville	41,360	12,116	1,180
462	Masonville	166,676	41,756	47,100
463	Massena	316,976	129,708	412,180
464	Matlock	38,892	40,620	60,955
465	Maurice	141,360	70,940	108,000
466	Maxwell	307,776	170,376	824,410
467	Maynard	235,032	119,280	383,938
468	Maysville (Walcott P. O.)	41,460	12,820	45,000
469	McCallsburg	157,096	46,664	118,523
470	McCausland	65,084	37,796	6,500
471	McClelland	71,684	17,728	48,500
472	McGregor	545,372	232,204	267,852
473	McIntire	148,652	58,812	75,576
474	Mechanicsville	468,980	206,764	936,990

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
16,064	872	72	982,828	5,096	5	3,900.00	407
48,892	612	136	469,288	2,284	5	2,286.10	408
52,536	960	260	393,712	138,400	6.5	3,000.00	409
29,684	1,772	116	995,912	227	5	3,731.83	410
	1,044	3,324	293,628	28,784	1	2,055.45	411
43,056	1,656	168	407,292			2,677.75	412
21,980	904	100	1,206,254	17,118	5	2,990.00	413
31,992	736	100	1,274,748	2,428	5	3,960.00	414
79,452			1,942,697	104,015	5	12,400.00	415
23,192			352,594	47,692	5	1,572.12	416
17,288	1,160	68	120,224	8,704	5	1,057.50	417
31,276	1,188	140	524,115			6,790.00	418
			260,998	3,952	5	770.00	419
48,884	3,932	272	617,992	14,500	5	5,953.65	420
63,352	1,520	224	434,180	38,352	5	1,391.79	421
76,996	2,468	276	2,099,406	7,268	5	22,461.64	422
184,248	4,936	740	1,248,808			12,139.00	423
19,224	284	64	201,070			1,960.00	424
42,548	5,504	196	1,047,939	48,780	5	3,650.00	425
15,004	1,048	60	319,184			800.00	426
55,640	6,912	276	817,572	42,752	6	2,936.61	427
25,768	1,244	100	1,058,912	41,596	5	6,776.00	428
14,340			468,484	10,000	5	3,146.72	429
27,684	1,284	92	1,691,492			2,313.66	430
			243,340	1,876	5	25.35	431
43,712	4,136	172	483,140	48,692	5	1,044.96	432
42,948			253,612	18,538	5	1,562.32	433
16,000	800	40	280,040	60,000	4	1,530.00	434
97,780	3,504	476	652,756	46,604	4	3,960.00	435
			107,424			447.84	436
40,372	1,512	136	528,968	63,452	3	1,000.00	437
5,652	3,368	56	747,496			1,855.76	438
16,308	2,184	64	600,568			6,034.79	439
16,764	68	336	469,076			2,383.73	440
2,012			257,672			455.16	441
			1,671,134	25,336	5	13,660.75	442
	496		280,774	11,368	5	961.62	443
33,408	4,288	136	808,052			3,600.00	444
15,528	628	120	468,886			3,150.00	445
23,120	432	112	146,034			370.92	446
24,124	1,764	156	1,397,724	22,976		11,610.00	447
							448
73,564	4,452	420	930,472	11,621	5	4,992.00	449
174,236	5,280	668	3,545,572	95,416	5	16,483.00	450
26,172	996	112	1,802,481			26,504.87	451
59,360	6,136	208	1,913,700	31,304		12,545.70	452
72,432	1,368	264	740,617	44,008	5	5,762.48	453
41,624	796	148	641,892	22,792	5	3,395.00	454
							455
34,656	1,568	140	360,548	37,104	1	1,924.97	456
40,000	2,528	256	241,284			3,023.61	457
5,708	88	24	272,160	18,432		1,000.00	458
27,412	1,712	128	248,941	15,844	5	727.00	459
53,896	948	200	127,076			657.00	460
	156		54,812			250.00	461
54,112			309,644				462
37,496	912	132	897,404	34,948	5	2,800.00	463
15,952	440	68	156,927			970.00	464
54,160	2,444	204	377,108	28,720	5	3,220.00	465
34,248	1,868	136	1,338,814	67,700	5	7,864.70	466
30,912	1,896	128	771,186			2,737.00	467
	496		99,776				468
46,372			368,660	32,612	4	3,131.90	469
7,044	528	32	116,984		5	681.46	470
39,152			177,064			1,011.88	471
56,428	4,980	220	1,107,056	11,500	5	8,761.37	472
56,540	636	280	340,496	35,980	5	2,000.00	473
41,140	1,892	136	1,655,902			5,024.27	474

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

Number	Towns	Real property	Personal property	Monies and credits
475	Mediapolis	644,612	338,540	741,931
476	Melbourne	362,524	119,100	293,723
477	Melcher	346,932	68,132	218,975
478	Melrose	173,312	37,372	107,430
479	Melvin	124,212	105,640	34,800
480	Menlo	332,024	159,712	437,761
481	Meriden	53,316	34,456	21,600
482	Merrill	52,100	33,136	23,200
483	Meservey	112,248	45,316	61,500
484	Meyer	723,320	88,928	56,381
485	Middletown	89,692	65,312	129,040
486	Miles	193,652	75,660	372,272
487	Milford	221,401	58,701	258,701
488	Millersburg	24,430	6,224	143,826
489	Millerton	79,312	40,120	17,717
490	Milo	340,584	143,296	499,196
491	Milton	600,000	200,000	260,000
492	Minburn	177,276	96,504	162,800
493	Minden	191,432	79,324	231,700
494	Mingo	120,460	51,980	87,483
495	Mitchell	88,684	21,752	55,005
496	Mitchellville	335,420	136,300	758,495
497	Modale	155,672	118,964	41,925
498	Mondamin	169,280	99,420	128,638
499	Moneta	76,816	65,576	1,000
500	Monmouth	1,088	544	344
501	Monona	624,092	183,708	1,533,422
502	Monroe	621,780	171,460	878,890
503	Montezuma	761,912	211,348	1,253,276
504	Montour	153,764	77,832	159,100
505	Montrose	183,660	50,840	107,390
506	Moorhead	175,648	104,252	780,680
507	Moorland	46,604	45,800	
508	Moravia	216,800	103,904	411,107
509	Morning Sun	411,568	78,448	503,200
510	Morrison	28,108	29,876	106,024
511	Moulton	457,724	140,408	299,750
512	Mt. Auburn	113,832	28,780	75,650
513	Mt. Ayr	1,164,322	147,184	1,076,492
514	Mt. Sterling	303,120	86,776	47,300
515	Mt. Union	84,488	90,388	79,863
516	Mt. Vernon	994,732	232,628	1,114,541
517	Moville	341,532	111,428	346,500
518	Murray	494,032	157,700	917,730
519	Nashua	621,800	217,372	786,280
520	Nemaha	81,420	59,284	33,000
521	Neola	385,172	87,896	433,170
522	New Albin	329,852	155,190	158,960
523	Newell	658,236	278,328	719,725
524	Newhall	287,340	53,436	377,100
525	New Hartford	193,400	42,980	327,015
526	New Liberty	65,540	65,584	82,900
527	New London	698,448	231,472	620,887
528	New Market	268,972	82,388	450,379
529	New Providence	33,490	193,710	260,260
530	New Sharon	506,212	146,880	796,280
531	New Vienna	123,364	64,244	68,150
532	New Virginia	204,824	112,912	277,302
533	Nichols			
534	Nodaway	122,076	53,220	233,259
535	Nora Springs	656,348	250,188	787,480
536	Northboro	78,632	110,008	116,550
537	North Buena Vista	39,932	10,167	18,300
538	North English	440,920	160,640	647,768
539	North Liberty	116,464	34,832	197,400
540	North Washington	31,704	26,612	11,800
541	Northwood	968,780	379,280	982,394
542	Norwalk	230,272	52,376	349,545

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
58,040			1,783,123	60,869	5	7,510.20	475
56,836	892	216	833,291	40,760	5	4,650.00	476
18,082	840	84	652,905			4,394.45	477
57,444			355,558	33,772	5	2,582.05	478
16,112	352	68	281,184			3,425.00	479
14,088	1,776	64	945,425			2,465.00	480
46,320	3,388	192	159,272	95,108	5	1,066.84	481
7,668	492		116,596			5,499.39	482
44,368	872	220	264,524			1,500.00	483
	1,572		870,201	721,484	5	1,076.00	484
22,620	1,432	80	308,176			895.68	485
32,924	600	120	675,228	60,900	5	3,100.00	486
6,360	875	24	546,062	843		15,985.00	487
	612		175,092			878.61	488
16,060			153,209			700.11	489
28,912	1,432	84	1,013,504	19,688	5	3,600.56	490
16,000	10,000	600	1,086,600	100,000	5	5,000.00	491
9,028	908	64	446,580	1,488	5	550.00	492
35,772	500	140	538,868	8,944	5	583.66	493
10,024	32,000	4,000	305,947			1,280.12	494
19,504		76	185,021	9,360	5	616.07	495
59,760	4,140	320	1,294,435			11,027.66	496
38,260	1,284	128	356,233		1	3,620.00	497
28,684	1,252	96	427,370	4,704	5	2,912.50	498
14,964	288	60	158,704			980.66	499
232	8	2	2,218			1,352.26	500
39,468	3,872	156	2,384,718	34,424	5	10,050.00	501
53,816	3,444	244	1,729,634	21,512	5	13,803.40	502
44,192	3,388	188	2,274,304	145,906	5	16,450.00	503
23,840	4,728	80	419,344	9,924	5	1,973.20	504
37,024	3,464	182	882,510	27,480	5	1,861.21	505
19,224	1,516	64	1,081,384			4,804.61	506
65,644			158,048	77,839	5	1,600.00	507
			731,811	46,492	5	2,950.00	508
25,648	1,644	128	1,020,636			6,030.00	509
51,700	2,076	236	218,080			650.00	510
47,636	2,656	268	948,442	44,024	5	15,568.59	511
17,468	1,380	80	237,190	4,852	5	1,565.00	512
58,268	14,704	208	2,461,188	58,960		9,682.84	513
20,984	152	76	458,408				514
22,368			277,107			970.00	515
69,248	9,588	308	2,421,045	10,118	5	19,550.00	516
19,612	3,008	64	822,144			6,228.44	517
38,820	6,516	136	1,614,934	462		2,997.95	518
64,112	4,896	264	1,694,724	127,440	5	14,297.10	519
16,368	368	64	190,444			2,566.02	520
35,148			941,386	2,936	5	1,563.27	521
18,268	1,556	72	603,808	2,944		3,066.93	522
31,596	6,152	132	1,694,169			10,737.00	523
14,024	216	56	732,172	2,437		2,075.00	524
30,676	2,924	128	597,123	17,056		2,596.64	525
9,300	908	44	224,276			900.00	526
200,060	2,044		1,752,851	1,600		48,378.56	527
21,420	3,396	76	826,681			3,096.73	528
	221		487,681	50,980		1,285.07	529
45,064			1,494,436	24,000	5	8,472.99	530
1,152	536		257,446			2,611.00	531
29,316	856	104	625,814	10,268	5	3,236.80	532
							533
12,868			421,363			2,610.00	534
86,820	2,432	364	1,783,632	83,792		12,450.00	535
21,064	640	76	326,970	91,492	5	1,636.10	536
34,252	524	136	103,311	72	5		537
16,960	2,444		1,268,730	11,640	5	7,943.57	538
8,200	480	52	357,428			800.14	539
			70,116			247.84	540
			2,330,454	175,876	5	8,200.00	541
40,896	9,744	144	682,977	55,660	5	1,664.00	542

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

Number	Towns	Real property	Personal property	credits
543	Norway	220,382	103,716	470,054
544	Numa	111,000	13,204	21,900
545	Oakland	507,600	762,000	2,647,500
546	Oakville	145,648	88,108	23,686
547	Ocheyedan	330,352	130,292	171,150
548	Odebolt	838,812	423,596	817,650
549	Ogden	825,184	232,032	913,016
550	Okoboji	321,284	30,816	19,400
551	Olds	90,928	98,824	215,194
552	Olin	338,416	141,012	538,650
553	Ollie	97,444	89,276	106,646
554	Onelda			
555	Onslow	144,820	70,544	172,780
556	Orange City	776,772	276,832	995,483
557	Orchard			
558	Orient	369,816	115,220	363,505
559	Orleans	388,260	52,944	51,600
560	Ossian	462,900	50,804	583,200
561	Osterdock	23,604	17,288	6,000
562	Oto	111,036	48,428	72,500
563	Ottosen	104,106	53,534	109,851
564	Oxford	331,020	163,636	245,291
565	Oxford Junction	323,656	121,152	439,000
566	Oyens	52,100	33,136	23,200
567	Pacific Junction	123,264	34,936	20,500
568	Packwood	134,464	48,148	142,109
569	Palmer	160,548	102,192	98,800
570	Palo	122,776	25,904	235,800
571	Panama	78,272	70,616	204,750
572	Panora	583,528	171,476	
573	Parkersburg	623,184	261,040	988,760
574	Parnell	97,720	43,440	88,650
575	Paton	118,880	88,060	246,776
576	Patterson	42,752	41,120	43,632
577	Paullina	607,860	265,540	787,000
578	Persia	205,032	168,612	95,800
579	Peru	140,064	69,288	139,777
580	Peterson	252,792	179,372	449,600
581	Pierson	279,632	115,608	534,700
582	Pilot Mound	231,588	45,952	133,619
583	Pioneer	34,528	52,548	5,000
584	Pisgah	312,812		171,988
585	Plainfield	135,736	80,860	104,700
586	Plano	99,884	44,612	66,925
587	Pleasanton	106,576	39,836	97,600
588	Pleasant Plain	82,076	12,528	49,550
589	Pleasantville	459,836	205,596	683,700
590	Plover		75,852	117,257
591	Plymouth	304,278	52,732	50,775
592	Pocahontas	661,312	244,112	315,288
593	Polk City	98,012	83,560	93,900
594	Pomeroy	616,248	177,864	411,253
595	Popejoy	73,628	59,432	98,200
596	Portsmouth	135,316	64,904	257,310
597	Postville	772,940	270,768	678,050
598	Prairieburg	89,860	25,852	88,000
599	Prairie City	439,900	186,360	830,030
600	Prescott	67,301	78,964	410,548
601	Preston	233,824	152,188	307,560
602	Primghar	624,252	200,944	589,300
603	Princeton			
604	Promise City	85,868	99,836	105,040
605	Protivin	99,604	46,236	44,875
606	Pulaski	180,596	49,940	172,875
607	Quasqueton	36,672	14,898	116,936
608	Quimby	168,072	80,212	28,440
609	Radcliffe	285,060	128,816	43,810
610	Rake			

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
29,608	100	660	824,520	13,300	5	3,870.87	543
47,376	2,276	184	195,940	86	5	640.00	544
39,448	2,560	176	3,959,284	15,450	5	8,709.64	545
13,216	420	128	271,206	8,400	5	3,893.22	546
20,852	1,052	96	653,794			7,755.00	547
38,452	8,648	128	2,127,286	10,140	5	22,979.08	548
57,024	3,824	264	2,031,344			8,271.34	549
17,612	2,596	68	391,776	5,668		1,200.00	550
	1,476		406,422	14,400	5	2,265.17	551
35,228	1,700	136	1,055,142	42,384	5	6,500.00	552
17,056	500	128	311,050	70,112	5	1,665.64	553
							554
4,288	516	12	392,960			1,700.00	555
13,072	216	44	2,062,419		2	16,346.50	556
							557
22,504	3,040	80	874,165	4,200	5	2,004.45	558
40,576	1,696	184	535,260	24,588	5	1,100.00	559
16,952	72	856	1,114,784			11,767.96	560
16,628	298	60	63,876	9,256	4	124.00	561
26,380	1,656	108	260,108			3,061.10	562
			267,491	20,008	5	1,183.00	563
16,060	1,572	72	757,651			4,162.92	564
39,468	988	152	924,416			6,200.00	565
7,668	460	32	116,596			723.74	566
63,372	1,820	224	244,116	17,176	2	1,573.00	567
1,000			325,721	35,972	5	1,875.00	568
30,996	1,028	140	393,704	55,320	2	3,839.10	569
19,492			403,972	9,040	5	500.00	570
11,744	684	48	366,114	13,572	5	2,795.00	571
50,636			805,640			8,427.72	572
51,076	4,028	188	1,928,276			10,000.00	573
17,940	628	72	248,450			1,144.06	574
13,920	1,320	100	468,556			3,799.86	575
15,488			142,992	11,684	5	445.99	576
	32,500		1,692,900			7,000.00	577
32,596	1,476	132	503,648	19,032		2,890.37	578
42,332			391,461	9,955	5	1,475.00	579
48,064	1,836	160	931,824			4,331.83	580
97,280	3,348	324	1,030,892	58,069	5	6,202.32	581
17,876	1,120	128	430,283	42,964	4	1,000.50	582
5,000	416	32	97,524			452.35	583
			484,800	32,268	5	1,800.00	584
19,632	704	80	341,712			1,304.00	585
27,244	496	96	239,257	20,060	5	450.00	586
25,416	288	92	269,808	14,300	5	452.00	587
			144,154	60,312	5		588
18,108	856	68	1,368,164	86,506	5	11,200.00	589
15,528	1,068	112	209,817	126,212	5	1,285.00	590
	876	112	408,773			1,200.00	591
32,684	6,092	148	1,259,636	18,544	5	13,687.25	592
			275,472			1,700.00	593
63,806	4,412	266	1,278,849			14,663.69	594
42,264	1,108	192	274,824	18,434	5	1,261.77	595
35,228	1,532	150	494,440	7,332	5	2,899.54	596
39,708	3,656	160	1,765,282			19,834.38	597
			203,712	25,860	8	943.44	598
14,372	5,432	64	1,476,158	21,060	5	4,489.57	599
21,888	1,516		580,217			2,400.00	600
15,656	1,896	60	711,184			3,027.18	601
20,312			1,434,808			4,842.00	602
							603
33,288	3,260	116	326,908			221.84	604
	128		190,343	7,040	5	896.10	605
4,524	128	64	407,627			2,143.44	606
	60		168,561	29,732	4	4,130.00	607
17,180	1,000	72	289,976	3,200	6	501.45	608
388,448	7,592	128	852,854	10,230	4	4,800.00	609
							610

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

Number	Towns	Real property	Personal property	credits
611	Ralston	142,648	50,704	412,000
612	Randalla	39,740	46,872	50,000
613	Randolph	156,580	87,880	209,100
614	Rathbun	36,328	9,912	5,930
615	Readlyn	261,272	134,260	328,550
616	Reasnor	78,220	46,560	94,340
617	Redding	123,832	73,688	138,124
618	Redfield	368,576	109,012	299,706
619	Reinbeck	782,836	335,564	1,377,555
620	Rembrandt	116,716	111,408	99,092
621	Remsen	470,544	325,940	847,614
622	Renwick	255,136	150,720	196,200
623	Riceville	411,424	179,320	504,450
624	Richland			
625	Ricketts	114,280	59,820	122,230
626	Ridgeway	234,660	96,364	90,900
627	Rinard	53,332	38,628	75,450
628	Ringsted	339,472	86,844	496,940
629	Ripley	186,580	89,620	239,888
630	Riverside	288,880	115,208	459,600
631	Riverton	168,576	98,364	233,400
632	Robins	251,852	18,088	86,000
633	Rock Falls	39,416	30,756	27,600
634	Rockford	527,508	248,320	696,440
635	Rockingham	584,460	120,040	74,400
636	Rock Valley	489,632	123,176	519,510
637	Rockwell	560,964	135,936	611,629
638	Rodman	62,032	57,464	34,448
639	Rodney	64,716	42,004	73,600
640	Roland	390,404	129,868	460,057
641	Rolfe	697,000	189,000	588,000
642	Rome	44,816	18,808	3,835
643	Rose Hill	79,816	45,956	109,550
644	Rowan	156,480	54,888	180,700
645	Rowley	70,284	50,320	60,800
646	Royal	185,584	135,180	161,550
647	Rudd	358,700	222,128	101,785
648	Runnells	80,320	60,320	66,228
649	Russell	299,564	108,428	611,108
650	Ruthven	332,068	149,364	370,026
651	Rutland	159,548	56,496	65,190
652	Rutland	163,876	129,284	147,268
653	St. Ansgar	628,664	164,148	722,244
654	St. Anthony	92,328	41,812	62,650
655	St. Charles	153,164	71,812	157,324
656	St. Lucas	39,124	30,608	54,025
657	St. Mary's			
658	St. Olaf	72,144	62,068	128,892
659	St. Paul (R.F.D. West Point)			
660	Sabula	251,112	37,980	206,100
661	Salem	171,188	21,637	315,927
662	Salix	170,300	50,476	111,300
663	Sanborn	552,612	201,340	241,800
664	Sandyville (via Ackworth)		9,072	6,000
665	Searville	70,992	53,216	101,446
666	Schaller	431,940	203,812	601,995
667	Schleswig	570,756	123,968	1,173,100
668	Seranton	331,220	115,300	410,900
669	Searsboro	59,808	48,148	84,830
670	Sergeant Bluff	156,060	89,164	132,800
671	Shambaugh	85,752	82,924	257,976
672	Shannon City	134,056	70,084	92,485
673	Sharpsburg	72,492	35,024	59,572
674	Sheffield	684,252	137,816	586,200
675	Shelby	420,104	112,544	273,998
676	Sheldahl	99,252	40,260	191,814
677	Shell Rock	441,424	82,248	514,600
678	Shellsburg	252,420	144,336	242,260

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
61,520	2,896	204	669,972	19,048	5	1,535.00	611
12,160	808	48	149,628	3,843	5	500.00	612
19,348	576	64	473,548			1,169.63	613
12,232	1,932	48	66,382	1,676	5	423.14	614
13,696	388	72	738,238			3,840.82	615
26,191	505	107	245,923			822.40	616
49,424	1,008	176	386,252			840.00	617
45,464	9,332	184	832,274			5,806.12	618
63,036			2,558,991	42,916	5	19,821.19	619
9,208	1,004	64	337,492	74	5	1,907.00	620
18,952	920	68	1,664,038			8,606.72	621
	600		602,656			3,950.00	622
34,048	612	168	1,130,022	30,844	5	6,550.00	623
							624
21,532	440	72	318,374			2,150.00	625
70,856	2,892	244	495,916		5	4,200.00	626
49,688	296	300	217,694		5	220.00	627
48,064	1,276	160	972,756	35,368		4,460.32	628
20,420	1,420	140	538,068	39,080	3	4,257.00	629
24,024	860	104	883,676			3,816.63	630
27,136	880	96	528,452			1,847.34	631
129,088			485,028			425.00	632
7,888	276	36	105,972			350.00	633
25,840	1,216	108	1,499,432			11,901.70	634
14,441	776	66	794,183			3,810.00	635
57,080	876	224	1,190,498	30,252		5,850.00	636
37,944	3,668	260	1,350,401	110,960	5	8,094.30	637
18,032	1,060	80	173,116			228.93	638
16,308	1,216	64	197,908	1,028			639
18,236	1,372	128	1,000,065	125,500	5	7,639.63	640
			1,474,000			7,150.00	641
8,428			75,887			317.01	642
16,212	164	64	251,762			2,050.00	643
44,740	1,836	212	438,856	17,720	4	1,560.00	644
17,984			199,388			816.42	645
23,104	772	104	506,294	4,552	5	1,292.79	646
70,780	2,068	276	755,737			7,900.00	647
20,100	2,440	800	230,208			1,448.00	648
47,448	5,424	168	1,072,140	28,824	5	2,993.00	649
46,424	848	792	899,522	2,132	5	6,320.00	650
58,448	2,188	196	342,066	39,837	3	993.03	651
41,412	908	176	482,924	16,752	5	3,223.00	652
18,560	736	72	1,534,424			7,258.00	653
			196,790			913.63	654
37,764			420,064	14,216	5	1,751.00	655
			123,757			806.51	656
							657
22,168	636	80	285,988	13,398	5	1,120.00	658
							659
203,588	900	136	699,816			2,587.81	660
27,347	874	88	537,061	12,236	5	1,285.00	661
41,528	3,128	140	376,872	19,192		2,290.00	662
34,208			1,029,960			10,025.00	663
			15,072	90,599	5	73.00	664
63,828	996	212	290,690			1,009.06	665
			1,237,747	68,160		7,846.58	666
21,532	1,648	72	1,891,076			8,256.72	667
48,840	2,060	160	908,480	79,780	5	6,135.00	668
15,904	1,212	112	200,014			345.48	669
			378,024	462.00	5	2,500.00	670
28,040	1,020	72	455,784			1,285.74	671
8,040	1,708	40	306,423	9,744	2.4	2,050.00	672
37,640	272	132	205,132			772.56	673
86,800	5,976	552	1,501,596			15,097.66	674
28,740	1,920	128	837,434	45,100	5	10,770.00	675
114,580	520	388	446,814			1,169.56	676
33,508	2,692	144	1,074,616			4,881.16	677
36,180	2,056	164	677,416			3,060.00	678

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

Number	Towns	Real property	Personal property	Monies and credits
679	Sibley	1,097,368	440,704	587,962
680	Sidney	525,304	211,504	699,992
681	Silver City	135,632	101,132	240,140
682	Sioux Center	774,320	136,380	2,452,884
683	Sioux Rapids	434,872	272,160	485,947
684	Slater	254,488	119,872	667,638
685	Sloan	251,616	220,161	
686	Smithland	33,700	67,152	132,830
687	Soldier	151,996	68,104	23,600
688	Solon	334,400	130,636	382,750
689	Somers	79,856	67,824	46,838
690	South English	129,272	63,644	298,870
691	Spillville	122,320	75,936	76,120
692	Spirit Lake	1,619,468	397,608	693,788
693	Spragueville	66,400	23,644	4,000
694	Springbrook	46,728	10,540	41,870
695	Spring Hill			
696	Springville	429,670	150,096	608,440
697	Stacyville	197,772	106,612	196,585
698	Stanhope	184,268	145,260	267,860
699	Stanley	73,252	30,220	116,200
700	Stanton	435,827	181,940	791,643
701	Stanwood		71,836	340,370
702	State Center	718,028	194,352	830,097
703	Steamboat Rock	160,400	49,656	161,060
704	Stockport	210,452	54,916	273,600
705	Stockton			
706	Story City	210,599	63,891	1,002,288
707	Stout	205,216	81,160	240,660
708	Stratford	348,420	130,652	496,585
709	Strawberry Point	584,568	194,232	655,772
710	Struble	69,876	48,852	26,500
711	Sully	252,000	62,800	350,350
712	Sumner	1,253,372	371,280	1,336,188
713	Superior	135,744	46,620	56,650
714	Sutherland	430,500	185,328	888,765
715	Swaledale	68,528	59,200	60,544
716	Swan	88,292	32,484	31,800
717	Swea City	389,496	131,708	265,747
718	Tabor			
719	Templeton	288,236	69,936	224,650
720	Tennant	34,756	35,632	55,870
721	Terril	449,384	132,988	155,960
722	Thayer	36,792	20,520	34,050
723	Thompson	252,772	133,024	265,360
724	Thor	169,516	11,300	101,696
725	Thornburg			
726	Thornton	225,312	110,588	193,600
727	Thurman	121,800	53,672	19,290
728	Tiffin	81,804	61,224	44,850
729	Tingley	227,068	60,404	227,280
730	Titonka	190,528	91,252	191,800
731	Toronto	62,040	14,244	18,500
732	Traer	841,200	301,016	1,282,512
733	Treynor	109,720	61,892	210,450
734	Tripoli	799,748	135,432	812,645
735	Truesdale	43,132	37,332	10,000
736	Truro	218,336	88,152	322,850
737	Turin	71,220	53,760	16,800
738	Udell	65,752	32,316	97,900
739	Underwood	76,928	49,240	103,850
740	Union	286,080	129,028	557,015
741	Unionville			
742	University Park	212,764	4,956	177,300
743	Urbana	244,208	53,700	16,650
744	Urbandale	351,980	47,660	70,000
745	Ute	286,616	116,428	227,480
746	Vall	306,664	144,168	9,228

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

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
122,448	5,360	372	2,254,214			13,380.00	679
9,048	4,276	32	1,450,156	13,816	5	9,470.00	680
11,484			488,388			2,300.00	681
55,200	2,524	236	3,421,544	53,912	5	14,455.28	682
66,120	4,244	288	1,263,631			5,832.63	683
24,436	1,044	84	1,067,562	102,000	5	4,145.00	684
			471,777	3,880	5	4,115.00	685
16,564	902	68	251,306			1,597.03	686
25,764	1,028	88	270,580			3,087.25	687
24,612	5,540	112	878,050	5,100	5	3,704.00	688
34,260	712	160	229,650			550.00	689
30,148	1,048	128	523,110	7,212	5	1,200.00	690
			274,376	4,548	5	1,794.00	691
12,922	1,489	55	2,725,330	40,012	5	33,080.00	692
25,524	432	112	120,112			400.00	693
			99,138			180.00	694
							695
21,980	1,868	100	1,212,154	3,600		3,300.00	696
7,515	265	32	508,781	5,500	5	3,516.14	697
39,216	1,724	132	638,460	60,296	6	3,684.00	698
	1,080		220,752		6	670.00	699
28,664	1,392	100	1,439,566	16,352	5	6,562.00	700
			412,206			4,050.00	701
*53,212			1,795,689	11,626	5	10,945.00	702
26,704	4,504	188	402,572	5,600	5	1,611.67	703
41,480	1,500	72	582,020	75,468	5	1,800.00	704
							705
17,241	2,307	76	1,296,402	70,252	5	17,838.41	706
*68,160			595,196	125,648	4	1,985.00	707
55,756	1,456	184	1,033,053	70,256	5	6,732.00	708
57,408	3,572	224	1,495,776	74,704	5	6,300.00	709
12,300	1,144	52	158,724			991.68	710
14,276	812	88	680,326			3,285.94	711
70,996	3,236	352	3,035,424	1,623,744	5	18,810.00	712
29,020	668	128	268,830	15,848	5	2,191.27	713
38,064	10,924	128	1,553,709	30,172	5	7,063.72	714
13,184	380	64	201,900			973.75	715
36,016	348	128	189,063	36,000	5		716
30,240	6,816	116	824,123			6,460.00	717
							718
16,636	640	64	600,162	9,000	5	4,042.56	719
29,612	288	144	156,302	36,140	5	766.35	720
12,208	556	268	751,364			5,222.81	721
9,448	1,764	268	102,842			445.00	722
34,092	3,096	156	688,500			3,748.82	723
38,452	3,012	128	324,104			1,706.97	724
							725
24,848	124	560	555,032	68,000	5	2,244.03	726
			194,762	14,099	5	1,787.00	727
11,188	200	52	199,318			368.09	728
38,000	4,932	136	557,820	27,260	5	1,898.58	729
16,060	2,468	72	492,180			2,047.00	730
12,720	292	48	107,844	3,012	4	900.00	731
8,324	488	36	2,433,576	58,620	5	14,400.00	732
			382,062			1,780.00	733
*36,196			1,784,021	64,676	5	8,727.78	734
8,496	236	60	99,256			600.00	735
38,244	1,864		609,446			2,000.00	736
			141,780			312.45	737
66,760	4,332	324	267,384	7,844			738
*67,140			297,158				739
18,164	1,764	132	992,183			4,350.00	740
							741
			395,020			990.00	742
7,740	2,844	56	325,198			1,301.98	743
26,220	3,540		499,400			5,219.20	744
51,192	1,952	192	683,860			5,868.69	745
1,856	124		462,040			6,765.84	746

CITY OFFICIALS

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

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

CITY OFFICIALS—CONTINUED

Number in order of population	CITY	Mayor	Clerk	Treasurer	Term expires
100	Rockwell City	L. E. Eslick	D. E. Leonard	G. W. Richter	1926
78	Sac City	J. B. Tourgee	Wesley Gilbert	C. E. Harding	1925
104	Seymour	D. C. Kingery	E. W. Smith	L. C. Gordon	1926
59	Sheldon	L. U. Shipley	Scott Martin	H. P. Mousel	1926
34	Shenandoah	J. M. McGlone	Frank H. Sanman	H. E. Ross	1925
87	Sigourney	C. A. Lyons	A. M. Neas	C. C. Williamson	1926
2	Sioux City	Stewart Gilman	F. A. Garnsey	C. A. Carlson	1926
40	Spencer	W. Z. Long	E. H. Penning	E. Taggart	1926
53	Storm Lake	V. E. Harbert	J. H. Oates	J. W. Gilbert	1925
105	Stuart	A. S. Raber	C. V. Keeler	F. E. Ball	1925
79	Tama	J. R. Carter	T. A. Murdough	T. J. Bracken	1925
92	Tipton	H. E. Dallas	H. R. McNamara	S. G. Frink	1926
107	Toledo	Oliver Henderson	E. A. Benson	W. A. Dexter	1925
54	Valley Junction	J. S. Compton	C. C. Williams	W. H. Gavin	1926
93	Villisca	R. J. Swanson	W. J. Oviott	J. L. Wheeler	1926
61	Vinton	Geo. N. Urice	W. E. Gilchrist	H. N. Tinkham	1925
38	Washington	A. N. Alberson	S. J. Kellogg	R. R. Noonan	1925
6	Waterloo	A. E. Gnagy	Chas. C. MacKay	Leo. R. Leeper	1926
83	Waukon	J. P. Bleber	J. D. Cowan	C. H. Megorden	1925
62	Waverly	F. A. Osineup	Frank Lee	Wm. Weiditschka	1925
29	Webster City	Frank R. Bossert	W. R. Ryan	E. F. King	1926
106	What Cheer	J. A. Cowin	F. E. Kunath	Robert Schott	1925
68	Winterset	I. E. T. Wilson	H. S. Ely	L. Blomgren	1925

TOWN OFFICIALS

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

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
34	Arnolds Park	G. L. Aitchison	W. K. Taylor	Emma Matthiesen	1926
35	Arthur	J. A. Carlson	W. D. Shearer	Chas. Hartong	1924
36	Ashton	W. H. Wassman	C. E. Honkomp	R. M. Yapper	1926
37	Aspinwall	Geo. Schade	J. J. Uselding	Andrew Boyens	1926
38	Atalissa	D. O. Flint	R. A. Deadlon	Geo. T. Robertson	1926
39	Athelstan	A. R. Sickles	E. R. Adams	R. C. King	1926
40	Atkins	E. E. Swartz	W. A. Koster	P. G. Young	1926
41	Auburn	W. I. Toop	Ralph Williamson	V. M. Brooks	1926
42	Aurelia	T. B. Parker	V. S. Christiansen	W. S. Bisdell	1926
43	Aurora		A. L. Carpenter	E. Richardson	1926
44	Avoca	Henry Bornhaldt	E. E. Watson	R. G. Peters	1926
45	Ayrshire	John Auglum	R. J. Smith	J. E. O'Grady	1926
46	Badger				
47	Bagley	James Gardner	G. A. McMurray	Velma Porter	1926
48	Bailey	Riley Sloan	Perry Carter	Paul Newhouse	1926
49	Baldwin	J. J. Spoo	John A. Jones	C. A. Harding	1926
50	Bancroft	J. H. Welp	O. A. Stromseth	L. F. Kennedy	1926
51	Barnes City	W. E. Stump	D. C. Lester	Bess E. Graham	1926
52	Barnum	John R. Tracey	C. L. Burk	Thomas R. Berry	1925
53	Bassett	Irene B. Tucker	Maud Idler	Clarence Pederson	1926
54	Batavia	L. L. Lawson	Mrs. J. E. Lewis	L. E. Copeland	1926
55	Battle Creek	J. E. Spotts	A. Boysen	C. H. Dall	1926
56	Baxter	W. J. Troxel	Carl O. Webb	Chas. Burdeck	1926
57	Bayard	H. C. Thompson	E. H. Starling	L. D. Lockwood	1926
58	Beacon	E. A. Barnes	Carl Perry	Leslie Jones	1926
59	Beaconsfield	John A. Scott	F. M. Whiteaker	M. J. Grogan	1926
60	Beaman	W. E. Cole	Mrs. G. W. Ryan	E. G. Elliott	1926
61	Beaver	C. Sparks	Lafe Shadle	Edd Grubb	1925
62	Bellevue	Z. G. Houck	J. R. Dennison	Clarence Ehrhardt	1926
63	Belmond	A. W. Russell	Guy Byers	C. M. Morse	1926
64	Bennett	Wilmer H. Fitch	J. G. Engel	J. B. Vaughan	1926
65	Benton	T. E. Keith	C. B. Dinkel	L. C. Genett	1926
66	Berkley	S. B. Zink	Agnes Neil	P. J. Vontrees	1925

67	Bernard	C. F. Smith	L. Donovan	Wm. Cannon	1926
68	Bertram	James A. Blaine	Gust. Sanders	W. Davis	1926
69	Bevington	J. H. McManus	J. H. Hall	G. F. Bussnager	1925
70	Birmingham	J. H. Graham	R. R. Dorothy	Walter Miller	1926
71	Blairsburg	G. W. Cooper	D. Tiltsworth	Jas. McNee	1926
72	Blairstown	B. F. Paul	Mary T. Gass	R. D. Kimm	1926
73	Blakesburg	Marion Hunter	Harry Peterson	O. E. Thode	1926
74	Blanchard	R. H. McFarland	J. D. Knowles	Walter Hooker	1926
75	Blencoe	John Woodruff	M. R. Vredenburg	V. H. Danforth	1926
76	Blockton	H. L. Carr	E. G. Nulph	Thos. A. Ware	1926
77	Blue Grass	John H. Brus	W. G. Kupper	R. H. Plett	1926
78	Bode	J. M. Rood	A. H. Mitzven	O. K. Grefslad	1926
79	Bonaparte	R. E. Meek	E. C. Smith	D. Cresop	1925
80	Bondurant	W. J. Dunkle	J. M. Ingle	B. F. Rothrock	1926
81	Bouton	B. M. Swisher	Chas. W. Sissinger	Edwin M. Kuhl	1925
82	Boxholm	Axel Henderson	H. C. Steen	Earl Westeen	1926
83	Boyden	L. Schaap	S. G. Vanden Brink	Paul T. McCrum	1926
84	Braddyville	W. M. Friend	C. E. Apple	E. P. Schmitt	1925
85	Bradgate	H. P. Schoonover	D. A. O'Neill	L. C. Craft	1926
86	Brandon	W. W. Bain	D. A. McLeish	L. F. Miller	1925
87	Brayton	A. T. Rasmussen	H. M. Bartlett	Leo Snyder	1926
88	Breda	John H. Schulte	John J. Smid	Herman Rausch	1926
89	Bridgewater	Ed. Brawdey	Guy J. Pote	D. E. Peters	1926
90	Brighton	J. G. Heacock	L. E. White	W. A. Richards	1925
91	Bristow	O. C. Fohr	H. L. Searle	C. P. Lewis	1926
92	Britt	H. C. Armstrong	M. E. Fox	Harold F. Johnston	1926
93	Brooklyn	L. J. Ormiston	John E. Talbott	Floyd Dickinson	1925
94	Brunsville	Otto H. Marinen	Joe Dehtri	R. S. Cornell	1926
95	Buckeye	Geo. Dutterman	H. M. Sisloff	F. G. Hemphill	1926
96	Buck Grove	S. J. Reiff	J. J. Finnegan	John Waspi	1925
97	Buffalo	Fritz Bernick	Christian Zogg	C. H. Blossom	1926
98	Buffalo Center	O. R. Kramer	C. A. Sparks	W. H. Lowman	1926
99	Burt	John Martin	H. A. Thompson	M. A. Hunter	1926
100	Bussey	J. W. Trotter	W. H. Moon	H. J. Giesen	1926
101	Calamus	W. H. Copp, Jr.	V. A. White	Gus Linneweh	1926
102	Callendar	Geo. Dolder	M. O. Wing	E. G. Cady	1925
103	Calmar	R. J. Becker	W. B. Miller	J. B. Nelson	1926
104	Calumet	Fred Nott	J. A. Sohm	C. C. Hockersmith	1926
105	Camanche	Ray A. Tyler	Leon R. Collins	Fred W. Stone	1926
106	Cambridge	C. M. Webb	G. W. Lewis	J. E. De Ford	1925
107	Cantril	O. D. Park	Earle Miller	E. M. Nicholson	1926
108	Carbon	J. F. Wild	Irvin J. Barr	C. D. Prindle	1926
109	Carlisle	F. E. Brake	A. C. Seid	F. P. Kremer	1926
110	Carpenter	L. N. Pruin	Benj. Leitch	S. T. Lawler	1926
111	Carson	Claus Hartz	Earl Drew	E. E. Mallay	1926
112	Cascade	J. L. Fober	C. F. Crawford	W. W. Gingles	1926
113	Casey	J. A. Cline	W. H. Ettinger	Fred Thompson	1926
114	Castalia	E. F. Mann	D. C. Mallay		
115	Castana	J. T. McNamra	H. M. Conner		
116	Castle Hill (R. F. D. Waterloo)	J. O. Gnagy	M. E. Will		

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
117	Cedar Heights (R.F.D. Waterloo)	Roy L. Stetzel	John H. Meyer	Amos D. Burhaus	1926
118	Center Junction	J. M. Young	Geo. D. McDonald	C. A. Burmeister	1926
119	Center Point	E. J. Sarchett	R. W. Lockhart	J. F. Stauffer	1926
120	Central City	Geo. W. Fish	R. D. Minehart	Ed Le Clere	1926
121	Charlotte	Ing. Nielsen	Carl E. Hoeft	E. A. Garside	1926
122	Charter Oak	J. A. Kofmehl	L. N. Raose	B. H. Runge	1926
123	Chatsworth	G. E. Wells	Chas. L. Roland	D. K. Bennett	1925
124	Chelsea	Wm. W. Kosta	E. W. Kesl	Jos. Benish	1924
125	Chester				
126	Chillicothe	H. J. Wilson	Alfred Peterson	G. E. Jenkins	1926
127	Churdan	M. G. Merriam	Erie Y. Perkins	Bernard Westervelt	1926
128	Cincinnati	J. M. Sturdivant	Geo. W. Bailey	N. C. Hargis	1926
129	Clare	M. V. Lahiff	M. M. Chalus	A. H. Brodsack	1926
130	Clarence	Harry Freeman	Chas. A. Seaton	R. A. Hoyer	1926
131	Clarksville	Albert Neal	W. L. Asher	Wm. M. Roberts	1926
132	Clayton	Donald O. Blake		Susie Hauschen	1926
133	Clearfield	H. T. Swope	J. R. Henderson	Paul Wilson	1926
134	Cleghorn	A. W. Shofer	L. L. Patton	R. M. McKinney	1926
135	Clemons	W. P. Hughes	H. H. Armbrecht	A. A. Arney	1925
136	Clermont				
137	Clio	H. M. Speer	R. E. Brierly	C. R. Shriver	1926
138	Clover Hills (via Valley Junction)	C. R. Mountain	Dora Grobosch	J. Isabell Gillett	1926
139	Clutier	J. P. Novak	F. A. Hadacek	J. C. Komicek	1926
140	Coburg	J. F. Dukesheir	C. L. Drollinger	Levi Drollinger	1925
141	Coggon	A. J. Vinton	F. W. Lindahl	D. D. Johnson	1926
142	Coin	J. G. Anderson	E. H. King	C. H. Waldruff	1926
143	Colesburg	W. S. Shaffer	H. H. Barnhart	J. R. Grimes	1926
144	College Springs	J. A. McKinley	Carl Pressly	Otis Miller	1926
145	Collins	A. B. Kern	J. B. Thompson	W. H. Thompson	1926
146	Colo	E. G. Schoonover	H. E. Ransom	F. C. Perry	1926
147	Columbus City	Eva Bretz	J. E. Henson	Mary Moore	1926

148	Columbus Junction	J. L. Shellabarger	Wm. Deford	G. W. Weber	1926
149	Conesville	H. H. Owen	J. S. Bowlby	J. F. Coffin	1926
150	Conrad	F. W. Alexander	G. W. Frederick	E. L. Guild	1926
151	Conway	W. D. Myers	W. A. Bates	F. C. Cooper	1926
152	Coon Rapids	J. A. Newcomm	R. J. Bennett	Kinnick	1926
153	Coppock	Eli Hesser	John Hesser	G. F. Dald	1926
154	Coralville (via Iowa City Route)				
155	Correctionville	H. B. Speaker	H. O. Olson	I. E. Wesley	1924
156	Corwith	Albert Shelby	W. F. French	R. J. Galloway	1926
157	Corydon	G. W. Walker	A. T. Galligher	F. B. Selby	1926
158	Cotter	G. B. Stapp	J. J. Roberts	Alfred Morgan	1926
159	Coulter	Nels C. Pedersen	C. Andersen	Ole Hansen	1926
160	Craig	J. H. Eilers	J. H. Schmidt	J. F. Renken	1925
161	Crawfordsville	H. L. Gingery	W. T. Anwyl	L. L. Mak	1924
162	Cromwell	John Kilgore	A. O. Cannon	M. A. Howell	1925
163	Crystal Lake				
164	Cumberland	C. C. Mills	W. A. Fahrion	C. P. Shearer	1926
165	Curlew	Chas. Gustofson	C. K. Ferguson	Ethel G. Easton	1925
166	Cushing	Solomon Olson	E. H. Ohme	V. D. Vaught	1926
167	Cylinder	Theo. Johnson	C. E. Myers	Geo. Freeman	1925
168	Dakota City	John M. Curtis	August Luke	Robert Sayers	1926
169	Dallas	G. S. Owens	I. W. Stilwell		1926
170	Dallas Center	D. S. De Atley	Vera Collins	R. F. Sehman	1926
171	Dana	E. T. Oxley	Geo. H. Goodell	L. H. Kinsey	1926
172	Danbury	P. H. Rush	J. C. Jacobsen	A. J. Riedmuller	1926
173	Danville	D. D. Kelly	R. M. Chambers	P. E. Haist	1926
174	Davis City	L. A. Brown	W. L. Severe	O. E. Shoemaker	1926
175	Dawson	J. F. Randolph	L. M. Bickal	J. J. McCrory	1926
176	Dayton	G. T. Bygrl	O. S. Larson	T. W. Swanson	1926
177	Decatur City	M. E. Boatman	E. S. Morey	J. M. Houston	1926
178	Dedham	A. J. Ayrhart	E. L. Zitzlsperger	J. G. Schreck	1926
179	Deep River	W. J. Forby	H. W. Marshall	H. W. Hatter	1926
180	Defiance	John Schnuettgen	R. D. Shepard	G. A. Justice	1926
181	Delaware	W. J. Hilmer	Jas. Oaks		
182	Delhi	A. L. Clark	F. L. Lau	A. A. Schmidt	1925
183	Delmar	J. W. Donley	John A. Fitzpatrick	F. P. Goodjohn	1926
184	Deloit				
185	Delphos	C. E. Hoover	I. F. Hillhouse	W. K. Seaton	1925
186	Delta	C. D. Bennett	C. C. Vernon	C. A. Burt	1926
187	Denver	H. C. Bruns	R. C. Stienmmer	Herman Kehe	1926
188	Derby	J. J. George	Bert Snook	Clell H. Fulton	1925
189	De Soto				
190	De Witt	Phil Butterfus	C. C. Christiansen	Paul Siegmund	1926
191	Dexter	W. O. Armfield	H. D. Lenocker	Howard Calfe	1926
192	Diagonal	C. S. McLaughlin	Thos. S. Waffle	Rolley R. Bailey	1926
193	Dickens	C. E. Newton	C. M. Varney	E. R. Flint	1926
194	Dike	Hans Kelsen	Ben H. Fletcher	E. P. Tobias	1925
195	Dixon	H. W. Melnert	G. E. Kirk	P. J. Thede	1926
196	Dolliver	Irvin Newland	O. P. Stow	E. W. Sullivan	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
197	Donahue	George G. Holcomb	Frank C. Keppy	Louis A. Keppy	1926
198	Donnan	John H. Walker	Glen E. Finders	August Begalske	1925
199	Donnellson	G. W. Mattern		H. A. Lowenberg	1924
200	Doon	Joseph Kleespies	R. H. Armistead	E. C. Konicek	1926
201	Dougherty	Patrick Sweeney	W. J. Lalor	C. H. Christians	1925
202	Dow City	T. E. Allen	E. G. Wiggins	E. E. Newkirk	1926
203	Dows	F. H. Peterson	Peter Ackerman	A. J. Peterson	1926
204	Drakesville	A. I. Pratt	Ross Ogden	Carl Irelan	1926
205	Dumont	R. L. Miller	W. E. Brown	S. G. Barlow	1926
206	Duncombe	Robt. F. Wightman	M. L. Harkins	L. V. Miller	1926
207	Dundee	H. W. Schure	C. H. Lawrence	J. L. Gilbert	1926
208	Dunkerton	C. W. Smith	Louis Fressle	E. W. Magee	1926
209	Dunlap	I. Siglin	M. M. Rawlings	R. W. Wettengel	1926
210	Durant	Ed. Denkmann	Paul Samberg	A. H. Wiebener	1926
211	Dyersville	J. H. Denkhoff	W. C. Loosbroek	A. J. Drexler	1926
212	Dysart	E. E. Wieben	J. C. Marsaw	Ervin Moeller	1926
213	Earlham	J. C. Renshaw	T. J. Beals	Scott Shifflett	1926
214	Earling				
215	Earlville	H. J. Vanfleet	Wm. Hunt	O. A. Kendall	1926
216	Early	E. C. Fuller	Ray Stevens	S. L. Fuller	1926
217	Eddyville	J. A. Lafferty	I. S. Burton	H. H. Hanold	1926
218	Edenville (Rhodes P. O.)	H. W. Neff	F. E. Bentley	H. F. Stouffer	1926
219	Edgewood	F. E. Sharp	E. J. Ruby		1926
220	Elberon	A. J. Haase	Phillip J. Seycek	E. P. Skrable	1926
221	Eldridge	Geo. W. Behrens	Fred H. Wiese	Hugo Kuhl	1926
222	Elgin	Gus Gunderson	C. J. Harrington	Max Thoma	1926
223	Elkader	W. W. Davidson	R. C. Lemka	J. F. Maley	1926
224	Elkhart	R. A. Clark	A. T. Green	M. Manning	1925
225	Elk Horn	Jacob Pedersen	Fred Sorensen	Hans Petersen	1926
226	Elkport	George Kriebs	L. D. Krieg	Harold J. Kriebs	1924
227	Elliott	C. E. Vannordstrand	C. H. Westrope	Arthur M. Smith	1926
228	Ellston	John A. Barnes	S. H. Treichler	R. M. Overholtzer	1926
229	Ellsworth	J. E. Peterson	O. A. Cragwick	G. C. Rorem	1926

230	Elma	F. E. Howard	Geo. L. Evans	S. B. Despres	1926
231	Ely	R. W. Davis	P. A. Carson	John Carson	1926
232	Emerson	W. C. Aitchison	Arthur Edwards	C. B. Hanna	1926
233	Epworth	N. C. Nelson	F. O. Peterson	Emil Hanson	1926
234	Essex	F. W. Roberts	D. D. Treleven	E. H. Brietsprecher	1926
235	Everly	A. C. Wells	J. K. Vande Brake	H. M. Mortensen	1926
236	Exira	Harvie Cochran	Eurus Johnson	T. C. Cline	1925
237	Exline	W. H. Miller	O. H. King	L. P. Davis	1926
238	Fairbank	P. J. Kelly	O. E. Kelly	J. L. Mahony	1926
239	Farley	Chas. Hinsch	A. H. Oelke	Carroll Oelke	1926
240	Farmersburg	M. C. Handlon	Eugene Jenkins	Minnie Westcott	1926
241	Farmington	Chas. Beachan	Herbert Gustafson	A. A. Nahnsen	1926
242	Farnhamville	Geo. Perkins	W. S. Coy	Wm. Rogers	1926
243	Farragut	Henry Hetler	Fitch Payne	F. E. Finch	1926
244	Fayette	Theo. Bleckwenn	F. C. Bailey	Frank Bailey	1924
245	Fenton	O. A. Johnson	F. W. King	J. A. Workman	1926
246	Ferguson	J. F. Rhodes	H. E. Halverson		1926
247	Fertile	G. H. Bolwar	D. T. Davis	Chas. Skinner	1925
248	Floris	Irwin R. Otto		G. G. Knowlton	1926
249	Floyd	F. J. Kenning	I. W. Stewart	M. Royer	1926
250	Fonda	O. F. Hulbert	H. J. Stuthmiller	C. A. Baker	1926
251	Fontanelle	Anton Moser	Julius J. Chekal	Joe Houdek	1926
252	Fort Atkinson	E. E. Bleeker	V. Clark	H. Minson	1926
253	Fostoria	W. P. Smith	August Fry		1926
254	Franklin (P. O. Donnellson)	John May	John Tuttle		1926
255	Fraser	F. W. Swale	C. F. Wesp	C. E. Leach	1926
256	Fredericksburg				
257	Frederika	E. Stourtis	Lillian Taylor		
258	Fredonia	W. C. Wharton	Ben Roof	D. C. Rhoades	1926
259	Fremont	R. B. Sellers	A. D. Denger	M. M. Potter	1926
260	Galt	H. M. Walters	J. A. Haworth	Geo. E. Misseldine	1926
261	Galva	J. H. Voss	Verni O'Connor	Hattie Schnepf	1925
262	Garber	Wm. Stanley	R. E. Fridley	H. J. Culver	1926
263	Garden Grove	W. A. Kregel	Chas. Roggman	H. J. Workler	1926
264	Garnavillo	D. D. Ross	H. V. Reed	G. F. Schuber	1926
265	Garner	Roy Gardner	Geo. Stauffer	A. J. Donald	1926
266	Garrison	Will M. Rider	Earl Morrison	Edwin Beery	1926
267	Garwin	F. P. Finn	Amos E. Larson	F. E. Davenport	1925
268	Geneva	E. E. Klinkenborg	C. O. Lehmann	H. D. Aykens	1926
269	George	F. N. Anderson	I. O. Brattabo	R. M. Clark	1926
270	Gilbert	Leo J. Bedard	Frank Bovnog	Jacob Schares	1925
271	Gilbertville	F. W. Rease	Paul M. East	J. A. Small	1926
272	Gilman	Chas. L. Jones	B. W. Rademacher	T. J. Calligan	1926
273	Gilmore Cty	W. G. Schneekloth	I. R. Long	Harry Lundt	1926
274	Gladbrook	J. F. Snyder	E. Mereness	J. E. Bender	1926
275	Glidden	D. Goodrich	W. M. Coons	M. F. Coons	1926
276	Goldfield	P. O. Letch	J. D. G. Houghton	W. T. Butts	1926
277	Goodell	P. E. Eggers	Gus O. Weller	H. C. Jepsen	1926
278	Goose Lake	J. G. Wood	J. E. T. Johnson	C. A. Chaugren	1926
279	Gowrie				

TOWN OFFICIALS—CONTINUED

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

313	Harpers Ferry	Leo Brazell	Wm. E. Frank	T. A. Houlihan	1926
314	Harris	H. P. Uinland	A. D. Curtis	Roy W. Webster	1925
315	Hartford	W. B. Schooler	H. Clay Scott	G. D. Schooler	1925
316	Hartley	Hugo Ewoldt	R. O. Bremann	F. R. Patch	1926
317	Hartwick	John Hunting	D. H. Benton	J. E. Foulke	1926
318	Harvey	J. H. Larew	G. C. Roper	K. H. Bean	1926
319	Hastings	J. F. Lookabill	C. H. Baxter	R. S. McDonough	1926
320	Havelock				
321	Hawkeye	John G. Bopp	H. F. Hauth	L. E. Bopp	1926
322	Hayesville	J. E. Ray	G. A. Martin	O. S. Hardesty	1925
323	Hazleton	F. E. Harrington	A. L. Nelson	C. I. Nelson	1925
324	Hedrick	John Stewart	J. J. Jennings	E. R. Bowlin	1926
325	Henderson	E. R. Davis	G. T. Harover	G. T. Harover	1926
326	Hepburn	J. W. Crain	Don Dephew	J. R. Henderson	1926
327	Hills	Deward Horton	John Krall	Albert R. Reed	1926
328	Hillsboro	T. G. Lazenby	L. R. Carter	H. D. Tade	1925
329	Hinton				
330	Holland	H. Dirks, Sr.	H. Dirks, Jr.	C. Dirks	1926
331	Holstein	Jno. Galvin	E. L. Hatch	Chas. Kastner	1926
332	Holy Cross	F. J. Hess	J. P. Sweeney	Leo Brecht	1926
333	Hopeville				
334	Hopkinton	L. Bertz	L. J. Ortmann	B. W. Humphrey	1926
335	Hornick	Robert S. Wright	Homer M. Boyd	W. E. Loyd	1926
336	Hospers	Alex Klien	Gerrit Sipma	Chas. Sheel	1926
337	Hubbard	J. E. Reed	Elmer Boeke	D. E. Bryan, Sr.	1926
338	Hudson	A. H. Brandhorst	A. R. Knudsen	H. R. Hollis	1926
339	Hull	F. Gummik	P. H. Van Wyk	D. H. Wissink	1926
340	Humeston	W. F. Leech	Fred M. Kyner	Phebe D. King	1926
341	Hurstville	W. K. Hurst	H. B. Luckey	Fred Hurst	1926
342	Huxley	O. J. Severeld	A. M. Severeld	M. H. Johnson	1925
343	Imogene				
344	Inwood	O. Ladd	Geo. S. H. Sager	J. F. Jensen	1924
345	Ionia	J. J. Meyer	W. Geyer Greenwold	R. M. Hildman	1926
346	Ireton	J. W. Dale	Wm. Taylor	F. F. Mooris	1926
347	Irwin	T. J. Ryan	Ralph Groat	J. P. Jones	1926
348	Jackson Junction	G. R. Taylor	Cyril W. Jirak	J. H. Meyer	1926
349	Jamaica	W. M. Ross	B. D. Estey	G. W. Heater	1925
350	Janesville	J. W. Bennett	C. H. Howe	C. D. Wild	1926
351	Jesup	G. N. Thompson	J. P. Hess	C. L. Bright	1926
352	Jewell Junction	Chas. E. Glaman	Oscar I. Johnson	E. W. Knudson	1926
353	Joice	W. W. Wheeler		Carl A. Granskou	1926
354	Jolley	C. M. Baskerville	D. K. Harris	J. H. Nutter	1926
355	Kalona	Ben Boone	John Kinsinger	V. D. Hochstetler	1926
356	Kamrar	John Fanken	Floyd Filloon	Geo. Brusi	1926
357	Kanawha	O. E. Johnson	M. L. Baker	E. B. Sheldahl	1925
358	Kellerton	Cloyd Scott	Art Smith	Bert Dickerson	1926
359	Kelley	Frank Sutter	L. J. Johnson	Geo. Richardson	1926
360	Kellogg	C. W. Reichelt	R. O. Birchard	R. D. Lemke	1926
361	Kensett	T. S. Baken	A. M. Barth	G. C. Cleophas	1926
362	Kent	O. C. Ramleo	Earl Toland	Chas Mayes	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
363	Kenwood Park				
364	Keosauqua	J. A. Maltbie	R. B. Kittle	J. Lester Therme	1926
365	Keota	Frederick Smith	H. W. Statler	G. N. Wales	1926
366	Keswick	C. S. Ackley	C. M. Hummer	R. E. Irwin	1926
367	Keystone	Claus Koepke	Geo. Harder	J. F. Fenerbock	1926
368	Kimballton	Hans Nissen	Ed T. Esbeck	H. P. Boldt	1926
369	Kingsley	J. M. Wormley	W. R. Payne	Randolph Payne	1926
370	Kinross	G. W. Glany	R. A. Fischer	Genevieve Fischer	1926
371	Kirkman	Clarence Jacobson	E. B. Tucker	Thos. N. Franklin	1926
372	Kirkville	C. J. Shainer	W. Abegg	J. C. Kepler	1926
373	Kiron	L. A. Larson	Wm. Lindberg	N. P. Swanson	1925
374	Klemme	Frank Gruetzmacher	A. J. Kudje	C. G. Waterman	1925
375	Knierim	C. J. Georg	R. G. Brown	R. G. Brown	1926
376	Knowlton	Clara Wroughton	Charles Wroughton	E. R. Palmer	1926
377	Lacona	S. Chipps	G. F. Tilden	D. M. Cornell	1926
378	Ladora	Ira Wyant	C. H. Hawkins	Jas. E. Bosley	1926
379	Lakota	H. D. Mussman, Sr.	J. B. Altwegg	E. R. Walby	1926
380	Lake Mills	M. O. Bakken	G. Ulne	T. J. Severson	1926
381	Lake Park	D. C. May	R. C. Goodell	Aug. Snidt	1926
382	Lake View	W. J. Harrison	R. G. Clark	C. P. Therkelsen	1926
383	Lamoni	G. W. Blair	Martin A. Hynden	Orra Teale	1926
384	Lamont	W. D. Wilson	D. W. Rhines	E. A. Retz	1926
385	Lamotte	Wm. Moran	T. J. Lambe	J. C. Nemmers	1926
386	Lanesboro	C. C. Davenport	J. E. Wilson	L. H. Waldron	1926
387	Lansing	A. M. Fellows	F. L. May	C. M. Kerndt	1925
388	La Porte City	W. W. Little	G. E. Stebbins	J. O. Kober	1926
389	Larchwood	M. V. Amidon	W. F. Ashton	O. E. Holly	1926
390	Larrabee	M. V. Wissenburg	H. Hocken	M. A. Dick	1926
391	Latimer	J. H. Tobias	A. H. Klusmeier	J. C. Sorenson	1925
392	Lattners (R.F.D. No. 14, via Epworth)				
393	Laurel	C. F. Toedt	George W. Laut	Merle C. Patton	1926
394	Laurens	John Tjassem	A. D. Claussen	W. A. McNee	1926

395	Lawler	John W. Lewis	S. A. Calliff	J. Eickhoff	1926
396	Lawton				
397	Le Claire	J. H. Welfore	A. J. Galagan	J. C. Underkeffler	1926
398	Ledyard	N. O. Keen	C. G. Ogier	E. L. York	1926
399	Le Grand	F. G. Orris	J. E. Lowrie	C. A. Lundburg	1926
400	Lehigh	T. D. Beintema	H. W. Vander Linden	Lewis Van Roekel	1925
401	Leighton	E. G. McGreevey	A. D. Branstad	Mrs. A. Holland	1926
402	Leland	Geo. W. Black	C. B. Cassill	E. Wright	1926
403	Lenox	J. B. Calhoun	D. S. Burbank	D. C. Thurlow	1926
404	Le Roy	Earl Gossman	H. A. Wick	B. C. Hewlett	1926
405	Lester	L. E. Parsons	A. E. Wills	A. E. Wills	1926
406	Lettsville	D. W. Hickman	E. B. Hardenbergh	Geo. J. Kunze	1926
407	Lewis	W. A. Robertson	C. W. Leppo	Dr. R. B. Stephenson	1926
408	Libertyville	John Thelen	C. H. Kraemer	E. H. Kettler	1925
409	Lidderdale	Bert Nagle	D. W. Horton	J. B. Cray	1926
410	Lime Springs	Chas. F. Keery	Henry Voss	A. M. Gloe	1926
411	Lincoln	D. F. Kennedy	G. R. Westcot	L. W. Flack	1926
412	Linden	E. C. Varney	Howard Petty	Charles Saylor	1926
413	Lineville	Peter Peterson	C. A. Fulton	O. E. Anderson	1926
414	Linn Grove	J. W. Hahn	C. R. Runkle	John Auracher	1926
415	Lisbon	W. O. Van Voorhis	E. E. Prochaska	C. J. Small	1926
416	Liseomb	H. J. Leurs	W. R. Phelps	C. C. Rust	1926
417	Littleport	H. B. Protector	E. L. Benson	A. J. Billsborough	1926
418	Little Rock	N. P. Peterson	C. Peterson	Ada Murray	1924
419	Little Sioux	Ernest Boyd	Jno. A. Torine	Edw. Capesins	1926
420	Livermore	Leland Linn	Victor Sodergren	Ray Linderson	1925
421	Lockridge	John Brown	M. B. Kennedy	Herbert Wersels	1926
422	Logan	T. G. Ness	Florence Harms	G. W. Evans	1926
423	Lohrville	Fred'k Schultz	Ernest M. Jensen	C. F. Schultz	1926
424	Lone Rock	J. R. Corbett	G. B. Kirchner	H. C. Buell	1924
425	Lone Tree	E. H. Anschultz	William Reimers	H. O. Brownlie	1926
426	Long Grove	J. W. Reed	W. C. Grandfield	Bessie Orr	1926
427	Lorimor	L. M. Hall	F. W. Dickman	W. J. Schultz	1926
428	Lost Nation	W. P. Richmond	C. V. Snow	C. M. Wren	1925
429	Lovilla	A. L. Mensing	R. C. Meier	Ed. Drininger	1926
430	Lowden	R. E. Huston	L. W. Cork	Geo. Crampton	1926
431	Low Moor	Joseph A. Wirsching	W. J. Splies	B. F. Overbeck	1926
432	Luana	Wm. Kitto	Thos. E. Hopkins	A. A. Rogers	1926
433	Lucas	Harvey Dorrell	W. M. McCabe	C. E. Barrett	1925
434	Luther	C. L. Genrich	W. H. Raney	R. L. Peltzke	1926
435	Lu Verne	Henry Gaul	E. W. Hogan	O. J. Ungs	1926
436	Luxemburg	A. M. Roth	H. A. Stolper	M. Studt	1926
437	Luzerne	Frank E. Quire	Will Allee	R. C. Macy	1926
438	Lynnville	L. G. Miller	H. F. Hull	D. R. Wessling	1924
439	Lytton	O. D. Beniff	M. A. Stempel		1926
440	Macedonia	A. F. Harpole	Carl Conway	F. D. Ross	1926
441	Macksburg	Ernest Carlson	C. S. Adams	G. C. Carlson	1926
442	Madrid	L. D. Brown	S. E. Cox	J. C. Arnold	1924
443	Magnolia	J. A. Maxwell	A. B. Smith	W. F. Vogel	1926
444	Malcom				

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
445	Mallard	Wm. White	J. W. Johnson	Henry Hahn	1926
446	Maloy	J. W. Lambert	H. L. Augustine	M. M. Shay	1926
447	Malvern	D. E. Whitfield	Y. H. Seaton	Jas. J. Wilson	1926
448	Manilla	R. Rasmussen	R. M. Barber	Edw. H. Theobald	1926
449	Manly	Fred B. Logeman	Geo. A. Roney	J. F. Schulte	1925
450	Manning	Peter Rix	C. A. Easterly	Harry Hinz	1926
451	Manson	Henry Young	Amy M. Holey	Chas. E. Bale	1926
452	Mapleton	J. C. Hammond	E. P. McVicker	W. T. Mitchell	1926
453	Marathon	E. E. Peterson	R. E. Carey	R. H. Olney	1926
454	Marble Rock	F. E. Gates	H. C. Darland	R. B. Reis	1926
455	Marcus				
456	Marne	D. Polkingharn	H. A. Gill	Jas. Sorensen	1926
457	Marquette	R. E. Edgar	E. M. Donahue	E. Nicholson	1926
458	Martelle	Abner Loevek	J. F. Brown	C. P. Van Jente	1926
459	Martinsburg	M. S. Sechrist	Robt. L. Cuddy	W. J. Craig	1926
460	Martensdale	Frank Lickteig	Merl Williams	J. S. Stanley	1925
461	Marysville	H. O. Davies	C. C. Kendall	W. W. Brady	1925
462	Masonville	W. W. Wheaton	F. W. Krause		1926
463	Massena	Clayton Mountain	E. E. Lien	R. E. Hunter	1926
464	Matlock	H. O. Tuttle	R. J. Hickman	John Westerman	1926
465	Maurice	Henry De Jong	John M. Mieras	P. N. Vos	1926
466	Maxwell	Isaac Fish	D. G. Douglass	O. W. Parker	1925
467	Maynard	H. P. Clark	A. L. Evans	A. B. Blunt	1926
468	Maysville (Walcott P. O.)	Louis Meis, Sr.	Louis Meis, Jr.	Grover Meyer	1926
469	McCallsburg	Jas. H. Galbreath	E. S. Genung	Thor Hegland	1925
470	McCaulland	John Broderius	F. W. Lessin	Chas. Newell	1925
471	McClelland	R. E. Lloyd	E. M. Wirt	L. W. Barnes	1926
472	McGregor	J. A. Walter	F. K. Bartholomew	P. S. Richards	1925
473	McIntire	G. H. Pearson	B. B. Johnson	R. D. Williams	1926
474	Mechanicsville	Forest P. Hiers	W. E. Davis	H. E. Gilbeaut	1926
475	Mediapolis	E. D. Frostle	J. E. Berry	E. R. Nordstrom	1926
476	Melbourne	W. H. Bollenbacher	M. G. Knodle	H. H. Wisterman	1926
477	Melcher	Jno. Price	Ben Haselhuhn	W. S. Wilson	1926

478	Melrose	W. A. Carney	J. S. Coughlin	W. E. Parks	1926
479	Melvin	Wm. L. Robinson	A. C. Graves	A. B. Barnholdt	1926
480	Menlo	C. F. Thierman	A. W. Hanks	W. L. Willy	1926
481	Meriden	W. H. Areasmith	W. H. Rumwigs	Geo. Olson	1926
482	Merrill	Frank Todd	Geo. W. Simpson	J. C. Nimwegen	1926
483	Meservey	Harm J. Groen	Frank Hafermann	K. Clarence Ruigh	1926
484	Meyer	Joseph Gerhartz	Peter Meyer	Hubert Adams	1926
485	Middletown	C. A. Saling	M. O. Carmody	D. O. Crawford	1926
486	Miles	W. E. Hansen	Chas. Allen	J. R. Witzigman	1926
487	Milford	A. E. Brown	G. Van Der Aarde	R. S. Davis	1926
488	Millersburg	B. Montroses	J. M. Seaton	W. H. Seaton	1925
489	Millerton	S. H. Muma	Chas. H. Tedford	Louis McMurry	1926
490	Milo	W. E. Moles	A. E. Greenville	Nina Fenigson	1926
491	Milton	N. E. Guernsey	D. A. Miller	W. D. Sherwood	1926
492	Minburn	E. H. Little	A. H. Nelson	A. F. McQuile	1926
493	Minden	John Ehlers	P. H. Kasiske	A. A. Kaven	1926
494	Mingo	S. A. Boucher	O. H. Brown	S. W. Portbaugh	1925
495	Mitchell	W. P. Bennett	Fred D. Cody	J. A. Klinger	1925
496	Mitchellville	A. Carson	L. J. Seiberling	W. E. Grisner	1926
497	Modale	Earl Doty	W. H. Fensler	R. S. Sassaman	1926
498	Mondamin	D. M. McKean	J. C. Lightner	P. J. Morrow	1926
499	Moneta	Henry Killmer	L. G. Meyer	F. M. Halbach	1926
500	Monmouth	Geo. Sokol	C. A. Menold	E. R. Bristol	1926
501	Monona	George H. Otis	W. F. Humphrey	K. W. Rash	1926
502	Monroe	Geo. C. Ammer	F. W. Johnson	W. M. Livingston	1926
503	Montezuma	G. W. Hawkins	C. F. Dickson	J. W. H. Vest	1926
504	Montour	C. J. Stevens	G. S. Buchanan	E. R. Cronk	1926
505	Montrose	S. A. Koch	P. P. Allen	J. L. Vanosdoll	1926
506	Moorhead	J. D. Chapman	F. M. Jones	Harry Mortensen	1926
507	Moorland	Jas. A. Halligan	O. J. Nelson	G. A. Berry	1925
508	Moravia	C. E. Winsler	J. D. Minnes	R. L. Tarr	1926
509	Morning Sun	J. L. Green	E. S. Sampson	C. A. Brown	1926
510	Morrison	R. W. McCurdy	H. R. Stock	E. G. Ensminger	1926
511	Moulton	G. L. Bovard	C. E. Evans	Stuart R. Mace	1926
512	Mt. Auburn	J. A. Smally	Forrest Abbott	P. L. Lupton	1926
513	Mt. Ayr	Geo. E. Wright	G. A. Tennant	C. G. Allyn	1926
514	Mt. Sterling	John Bell	F. J. Madden	A. A. Drummond	1926
515	Mt. Union	H. G. King	W. R. Buchanan	C. L. Gibbs	1925
516	Mt. Vernon	T. I. Mitchell	W. E. Gamble	D. U. Van Meter	1926
517	Moville	W. E. Hull	Don Wilkins	D. E. Barto	1926
518	Murray	W. H. Riggle	C. W. Hendrick	W. C. Brotherton	1926
519	Nashua	Wm. Lundt	G. E. Scoles	J. F. Nafus	1926
520	Nemaha	C. C. Keeny	P. J. Brown	Geo. Streitz	1925
521	Neola	A. Goesser	H. M. Hansen	L. H. Hansen	1926
522	New Albin	Adolph Rudwick	R. G. May	A. H. Freiberg	1926
523	Newell	F. C. Foley	W. L. Holtz	J. E. Brown	1926
524	Newhall	F. A. Werning	O. H. Huyek	E. E. Stedman	1926
525	New Hartford	R. H. Ward	C. W. Struntze	R. S. Farnsworth	1926
526	New Liberty		Albert Ewoldt	Ad Wiese	1926
527	New London	D. A. Pierson	F. W. Hiles	Savilla Petzinger	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
528	New Market	Z. D. Cavander	R. L. Daugherty	W. L. Steeves	1926
529	New Providence	H. T. Rash	E. H. Moon	C. F. Rash	1925
530	New Sharon	Mrs. A. W. Hill	D. B. Hill	J. B. Heitsman	1926
531	New Vienna	Hugo Ahlers	Ray B. Walborg	J. L. Fangmann	1926
532	New Virginia	George W. Braucht	H. F. Stiffler	F. C. Stiffler	1925
533	Nichols				
534	Nodaway				
535	Nora Springs	W. F. Apel	A. C. Jones	C. N. Kennedy	1926
536	Northboro	J. F. Jefferies	F. W. Schmidt	H. F. Schnedler	1926
537	North Buena Vista	F. J. Schroeder	F. L. Shepherd	R. B. Murphy	1926
538	North English	G. H. Smith	Archie P. Marsch	Michael Engling	1926
539	North Liberty	Julius Kohl	N. C. Carson	Geo. E. Swain	1924
540	North Washington	John Pickar	James Mahaffey	R. M. Work	1926
541	Northwood	E. M. Sabin	Peter Fflek	John Seelhamer	1925
542	Norwalk	F. L. Willett	J. E. Amundson	C. H. Dwelle	1926
543	Norway	J. C. Glenn	D. K. Brown	Geo. T. Desenberg	1925
544	Numa	J. W. Hibbs	Lawrence R. Pickart	J. H. Pickart	1926
545	Oakland	C. T. Hough	C. F. Hoover	P. A. Gazzi	1925
546	Oakville	L. C. Williams	A. M. Cleveland	M. H. Evans	1926
547	Ocheyedan	C. E. Manby	J. G. Waterhouse	A. C. King	1925
548	Odebolt	John J. Roche	C. L. Weaver	Chas. Morton	1926
549	Ogden	W. H. Crosman	H. H. Spiegel	F. W. Stolt	1926
550	Okoboji	Clinton G. Murray	O. D. Braker	Arnold Boehm	1926
551	Olds	J. W. Eveland	Maude S. Elston	Beth A. Smith	1926
552	Olin	A. A. Cole	H. H. Smith	F. A. Morgan	1925
553	Ollie	W. L. Hayes	Gilbert Blayne	Glenn Lynch	1926
554	Oneida		H. C. Campbell	F. V. Goodman	1926
555	Onslow	B. J. Hicks			
556	Orange City	Cornelius Van de Steeg	B. F. Walters	R. J. Bour	1924
557	Orchard	Sig Harlis	G. L. Van de Steeg	R. H. Van Horten	1926
558	Orient	W. E. Johnson	W. E. Constantine	E. O. Clapper	1925
559	Orleans	C. W. Pollard	E. J. Carlyle	J. F. Kingery	1926
560	Ossian	O. E. Heck	J. M. Hardman	Jennie Clark	1926
				A. S. Andersen	1926

561	Osterdock	F. C. Larson	J. C. Kickbush	L. G. Kickbush	1926
562	Oto	I. W. Evans	H. H. Elliott	H. R. Motter	1926
563	Ottosen	Henry Ries	C. O. Loman	W. M. Shipley	1926
564	Oxford	M. F. Newkirk	F. W. Sles	F. L. Schwartz	1925
565	Oxford Junction	Emerson Cave	E. G. Lasack	F. H. Shimanek	1926
566	Oyens	Paul Peterson	Jos. J. Kemp	J. L. Doud	1925
567	Pacific Junction	E. L. Mendenhall	Dean Purcell	W. M. Moore	1926
568	Packwood	B. C. Marlow	H. M. Smith	J. C. Hill	1926
569	Palmer	Wm. Elsen	J. B. Ihnen	H. C. Moore	1925
570	Palo	I. J. Booth	Wm. Swallow	F. W. Kahler	1926
571	Panama	Joe Mickels	Balthas Thillen	W. M. Mischo	1926
572	Panora	I. N. Baker	J. W. Tibbals	Wade Spurgin	1926
573	Parkersburg	J. J. Nedred	G. A. Foote	W. H. Wilhelms	1926
574	Parnell	E. B. Sheridan	E. J. Murphy	E. P. Martins	1926
575	Paton	E. E. Cartwright	John Miller	B. A. Rittyers	1926
576	Patterson	F. M. Miller	Max Gehhaar	N. R. Mathews	1925
577	Paullina	W. W. Thatcher	Albert H. Meyer	O. J. Strampe	1926
578	Persia	H. A. Moss	George Moss	J. G. Cave	1926
579	Peru	G. G. Hole	Clyde J. Shearer	P. F. Beeler	1925
580	Peterson	J. F. Fastenow	Maudie E. Richard	G. F. Tumler	1926
581	Pierson	Wm. Herbold	B. R. Grawburg	J. C. Sadler	1926
582	Pilot Mound	Wm. Wullenwober	C. A. Tornell	Glen G. Cory	1925
583	Pioneer	D. R. Miles	Raymond E. Johnson	E. E. Webster	1926
584	Pisgah	A. J. Smith	Lloyd B. Swain	D. L. Smith	1926
585	Plainfield	M. W. Orcutt	W. C. Dayton	W. W. Taylor	1926
586	Plano	W. E. Knapp	L. L. McCannon	J. T. Sherrard	1926
587	Pleasanton	J. E. Leeper	W. B. Seaman	C. M. Coulter	1926
588	Pleasant Plain	S. M. Graves	O. W. Westenbaver	T. C. Lynn	1925
589	Pleasantville	A. Gilderbloven	J. K. Keifer	B. F. Henry	1926
590	Plover	W. L. Smith	Charles E. Watts	L. E. Garlock	1926
591	Plymouth	J. F. Holden	J. I. Carmany	W. F. Wrenn	1925
592	Pocahontas	J. R. Martin	G. H. Keifer	F. W. Lindeman	1926
593	Polk City	A. F. Miller	E. A. Landers	G. W. McLean	1926
594	Pomeroy	J. H. Baker	E. Bretthauer	R. C. Berry	1926
595	Popejoy	A. J. Fischer	Albert Jacobsen	J. E. Carr	1926
596	Portsmouth	G. S. Bendon	John Rosenthal	J. H. Yunek	1926
597	Postville	W. J. Hanks	William Shepherd	L. O. Beucher	1926
598	Prairieburg		John Yunker	John Dolan	1925
599	Prairie City	E. R. Williams	Albert McFadden	John R. Buckley	1926
600	Prescott	J. S. Siddons	Park Homan	A. E. Booth	1926
601	Preston	E. C. Nielsen	F. C. Schroeder	F. S. Bascom	1926
602	Primghar	Alex McCreath	L. E. Braunschweig	Wm. Briggs	1926
603	Princeton	M. L. Hire	H. C. Baxter	B. L. Morgan	1926
604	Promise City	D. E. Bryant	C. V. Noble	W. W. Long	1926
605	Protivin	Joseph D. Bauska	W. C. Dostal	J. O. Dostal	1926
606	Pulaski	I. O. Powers	Mrs. Perl Swan	C. W. Mathews	1925
607	Quasqueton	Frank Adams	Claude L. Kimball	Harry Clark	1925
608	Quimby	J. L. Baugh	C. I. Draper	W. M. Harvey	1926
609	Radeliffe	P. T. Friest	G. H. Stenberg	H. A. Drake	1926
610	Rake				

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
611	Ralston	E. Boyer	W. R. Tobin	Ed Buenneke	1926
612	Randalia	W. D. Arthur	B. E. Hanchett	D. N. Holmer	1926
613	Randolph	A. I. McCord	A. J. Duncan	J. W. Kruse	1926
614	Rathbun	M. E. Grace	Tony Chebubar	D. H. Dobuchar	1925
615	Readlyn	E. G. Knief	J. H. Fegtmeier	E. C. Stumme	1925
616	Reasnor	Jno. W. Tharp	F. V. Varner	C. E. Coker	1925
617	Redding	E. W. McPheeters	Ralph Smith	Earl O. Batman	1926
618	Redfield	W. A. Queale	Lynn Thomas	P. Rogers	1926
619	Reinbeck	Fred Davis	R. B. Ferguson	E. P. Beiber	1926
620	Rembrandt	C. E. Wahlstrom	E. H. Edwall	D. W. Thomas	1925
621	Remsen	Barney Bunkers	A. Paschke	W. G. Sievers	1926
622	Renwick	G. A. Stoddard	Fritz Britt	C. A. Richardson	1926
623	Riceville	C. F. Bartlett	H. A. Yager	C. G. Potter	1926
624	Richland				
625	Ricketts	P. H. Claussen	J. H. A. Christiansen	H. Schwarz	1925
626	Ridgeway	O. O. Rue	Spencer Bakken	H. C. Luhman	1926
627	Rinard	John Parsons	Ben H. Cox	J. C. Carnes	1926
628	Ringsted	R. M. Butler	S. C. Holen	W. B. Mangold	1925
629	Rippey	B. F. Osborn	J. M. Winchell	J. H. Vanscoy	1926
630	Riverside	Jos. Quinn	Ohas. Kinsey	Herbert Beath	1926
631	Riverton	G. A. Chambers	Mrs. Elma Simmons	Donald Hess	1926
632	Robins	J. A. Sutura	L. H. Snyder	Geo. W. Rogers	1926
633	Rock Falls	R. V. Wilkinson	E. L. White	L. C. Bliem	1925
634	Rockford	C. H. Cromwell	R. E. Martens	Wm. F. Johannaber	1926
635	Rockingham	Harrold E. Kohlhammer	Harry R. Seltz	John Stormes	1926
636	Rock Valley	W. I. Murphy	A. L. Halstead	Fred J. Pylman	1926
637	Rockwell	R. D. Hardman	R. A. Wellman	Joe Gallagher	1926
638	Rodman	H. F. Hilbain	Joe Turner	R. A. Haskins	1926
639	Rodney	Fred J. Willman	S. L. Vandorn	Eva Nickolisen	1925
640	Roland	H. E. Evenson	Jeffrey Michaelson	O. S. Boyd	1926
641	Rolfe	P. A. McCray	T. E. Grauh	C. M. Webb	1926
642	Rome	J. J. Claughlin	C. A. Sammons	H. G. White	1926
643	Rose Hill	W. N. Wright	Erle Brown	J. R. Busby	1926

644	Rowan	L. A. McCallum	Guy R. Sheldon	G. W. Whitten	1920
645	Rowley	W. W. Finch	C. Gunzenhauser	Clarence Piehl	1925
646	Royal	John Frank	A. P. Rosendall	R. A. Miller	1926
647	Rudd	D. M. Kerlin	Fred C. Muller	H. O. Braham	1925
648	Runnells	E. A. Cline	I. E. Brown	C. B. Osborne	1926
649	Russell	W. L. Werts	H. H. Plotts	J. A. Hepenstall	1926
650	Ruthven	J. E. Osterhus	Foster Reed	P. F. Mortensen	1926
651	Rutland	W. E. Pavey	C. W. Hanson	A. H. Grimm	1926
652	Ryan	W. J. Magird	J. E. Cody	F. L. Houston	1926
653	St. Ansgar	Martin Moe	C. S. Tollifson	A. N. Lund	1926
654	St. Anthony	Clyde Clark	Geo. H. Lane	Geo. B. Allbee	1926
655	St. Charles	H. E. Banta	H. V. Brooks	D. B. Casady	1926
656	St. Lucas	Jacob Greteman	Mathew Perry		
657	St. Mary's	Theo. Lippold	W. J. McClavy	G. L. Nine	1925
658	St. Olaf	A. J. Johnson	F. K. Orvis	J. E. Jacobson	1925
659	St. Paul (R.F.D. West Point)	E. J. Panther	J. G. Kempker	Frank Fritjunker	1926
660	Sabula	Geo. Ulmer	C. J. Thompson	Aug. Weihs	1926
661	Salem	J. C. Fisher	C. A. Stevens	Roy Hutchison	1926
662	Salix	N. I. Duhaime	Martin Every	A. J. Granger	1926
663	Sanborn	J. M. Eason	W. A. Solon	J. A. Johnson	1926
664	Sandyville (via Ackworth)	Arthur Carpenter	Mae Hill	W. E. Caldwell	
665	Scarville	M. A. Westrum	A. M. Larson	Theo T. Falken	1926
666	Schaller	Geo. J. Speaker	Mamie E. Currie	Samuel Hahne	1926
667	Schleswig	Emil Else	Otto A. Hollander	Peter C. Hollander	1926
668	Seranton	S. M. Hall	O. E. Holmes	A. E. Adams	1926
669	Searsboro	Chas. Davis	W. J. McNeil	Volney McDowell	1926
670	Sergeant Bluff	A. D. Benson	F. L. McKistry	E. W. Tone	1926
671	Shambaugh	James F. Bates	R. J. Camp	J. W. Denney	1925
672	Shannon City	J. H. Butt	M. I. Roberts	O. S. Brown	1926
673	Sharpsburg	G. W. Grimm	F. L. Hamblin	C. H. Young	1926
674	Sheffield	W. E. Lockwood	Oliver Yelland	W. H. Reynolds	1926
675	Shelby	J. M. Sutton	C. M. Peasley	Okey Clark	1926
676	Sheldahl	H. S. Young	Roy C. Erickson	G. Benson	1925
677	Shell Rock	Dan Jerolaman	George Pohl	F. C. Harmon	1926
678	Shellsburg	John Alden	J. C. Quinn	O. A. Rife	1926
679	Sibley	H. A. Gould	R. D. Stewart	M. D. Brodt	1926
680	Sidney	J. N. Reade	H. C. Swanson	Milton Estes	1926
681	Silver City	R. P. Galt	A. P. Reeve	C. H. Kruse	1926
682	Sioux Center	J. H. Van Deeat	H. V. Van der Stoep	Geo. de Ruyth	1926
683	Sioux Rapids	Nelson Luckow	G. L. Hornor	C. B. Mills, Jr.	1926
684	Slater	C. Clark	Andrew Maland	T. W. Ranson	1926
685	Sloan	Jas. A. Byers	S. J. Oliver	W. B. Jeffrey	1926
686	Smithland	Geo. W. Brown	F. W. Jones	N. R. Taylor	1925
687	Soldier	Anton Lund	Clyde E. Dickenson	Harold O. Boe	1926
688	Solon	J. B. Randall	E. F. Heinsius	M. A. Randall	1926
689	Somers	A. C. McNeil		H. A. Wyatt	1926
690	South English	Wm. J. Moore		Theo. E. White	1926
691	Spillville	G. F. Heuser	A. A. Novak	F. M. Bernaty	1926
692	Spirit Lake	E. C. Hinshaw	C. E. Menor	F. R. Dowden	1926
693	Spragueville	Ben Downey	C. A. Pankow	Wm. F. H. Stromeyer	1925

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
604	Springbrook	J. E. Weis	George Conner	Florian Schmidt	1925
605	Spring Hill				
606	Springville	Fred G. Hunt	Paul W. Sterner	L. N. Patten	1926
607	Stacyville	William R. Brown	Joseph N. Wolf	W. J. Helmerman	1926
608	Stanhope	Chas. E. Read	J. E. Hansen	E. J. Johnson	1926
609	Stanley	H. R. Canfield	E. L. Patten	Floyd Ingamel	1925
700	Stanton	John S. Olander	Lloyd Peterson	J. S. Anderson	1926
701	Stanwood	B. E. Burgess	A. W. Bushnell	Otto Evers	1926
702	State Center	Frank Ball	H. M. Meads	W. J. Whitehill	1926
703	Steamboat Rock	Geo. Potgeter	John Ellers, Jr.	E. Christians	1926
704	Stockport	A. R. Hiatt	Earl L. Russell	J. T. McGlothlen	1925
705	Stockton	H. Anderson	G. W. Jost	A. F. Laverenz	1926
706	Story City	J. H. Jacobson	A. Williamson	A. M. Henderson	1926
707	Stout	John Hempen	P. J. de Beer	H. Anderson	1926
708	Stratford	Sam Sweedlund	R. P. Martens	C. L. Rodine	1926
709	Strawberry Point	F. J. Muntz		M. F. Harwood	1926
710	Struble	Frank Pelges		P. J. Kaiser	1926
711	Sully	E. H. Clayton	L. H. Macy	P. C. Welle	1926
712	Sumner	H. H. Nlemann	E. A. Wismer	W. A. Heyer	1926
713	Superior	A. O. Bringle	E. L. Briggs	Clara Garling	1926
714	Sutherland	R. J. Nott	A. H. Schultz	H. N. McMaster	1926
715	Swaledale	J. C. Jindrick	W. O. La Duke	Chas. England	1924
716	Swan	Ed Findlow	C. L. Mix, Jr.	L. S. Rouze	1926
717	Swea City	J. M. Dye	S. P. Eckholm	W. E. Carlson	1926
718	Tabor				
719	Templeton	Jno. Bierl	J. W. Berger	Frank Greteman	1924
720	Tennant	L. L. Cook	G. R. Vance	P. A. Emery	1925
721	Terril	O. H. Hewitt	Ralph J. Kurtz	Roy Lewis	1926
722	Thayer	LeRoy Orandall	Thos. M. Lee	B. J. Parsons	1926
723	Thompson	J. C. Myre	J. E. Helgeson	H. W. Nelson	1926
724	Thor	H. K. Knutson	P. S. Lund	J. E. Sonning	1926
725	Thornburg				
726	Thornton	H. O. Young	E. A. Musgjred	Paul L. James	1926

727	Thurman	S. L. Surface	T. C. Burson	C. H. Paul	1926
728	Tiffin	Chas. H. Slade	W. H. Herdlicka	Adella Wolfe	1925
729	Tingley	Dr. H. Whisler	D. L. McClure	J. E. Fierce	1924
730	Titonka	George Hansen	Wm. Boyken	J. A. Kramer	1926
731	Toronto	Edw. Koch	N. J. Edwards	W. A. Struck	1926
732	Traer	J. H. Marson	T. F. Stoakes	R. J. Smith	1926
733	Treynor	R. H. Stephens	John H. Kathmann	N. Schumacher	1926
734	Tripoli	Herman Schwems	J. B. Franklin	H. H. Neverman	1926
735	Truesdale	H. R. Boettcher	M. T. Fletcher	Emma Boettcher	1925
736	Truro	F. D. Mason	P. E. Garst	M. S. Creger	1926
737	Turin	Jens Paulson	M. J. Peterson	Jans M. Clemmensen	1926
738	Udell	Thomas Atkinson	W. G. Crow	Dr. J. A. Replogle	1926
739	Underwood	W. P. Masters	H. G. Schmaedecke	W. F. Cash	1926
740	Union	O. W. Dillon	H. E. Humphreys	D. Reynolds	1926
741	Unionville	C. I. Harrison	Claude Underwood	Glen Leggett	1925
742	University Park	Geo. Resinger	Herbert C. Glock	Henry Hahn	1926
743	Urbana	Wm. Todd	D. L. Piper	R. W. Remer	1926
744	Urbandale	Geo. A. Rowen	A. W. Holmes	O. M. Wixom	1926
745	Ute	W. C. Hitihens	G. F. Krog	A. M. Albertson	1926
746	Vail	J. J. Dugan	M. J. Monaghan	C. P. Lorenzen	1925
747	Valeria	Guy E. Kline	C. Stanley	C. Stanley	1926
748	Van Horn	C. W. Grady	Chas. B. Barron	Osborne Obrien	1926
749	Van Meter	Sam Pritchard	Frank Kurcher	C. Dunn	1926
750	Van Wert	I. M. Fry	R. H. Lamoree	F. C. Smith	1925
751	Varina	A. C. Hauck	F. D. Mongold	H. C. Bierwirth	1926
752	Victor	G. H. Talley	T. A. Lane	H. W. Chittenden	1925
753	Vincent	D. C. Short	R. P. Keith	Geo. A. Olson	1925
754	Vining	John Riha	Chas. E. Hiabak	H. H. Ziskovsky	1926
755	Volga City	H. L. Gifford	Karl J. Konzen	H. C. Andrae	1926
756	Wadena	F. H. Meyer	Howard Mason	J. O. Probert	1926
757	Walcott	Ferd Dietz	A. M. Sinat	Norman Leabo	1926
758	Walker	J. Fred Zimpfer	John A. Kayser	Theo. W. Hawkinson	1926
759	Wallingford	J. H. Morrice	J. A. Nelson	Odell Kasa	1926
760	Wall Lake	Fred Overhue	C. W. Shaw	C. M. Herrig	1926
761	Walnut	John Schmitt	J. L. Bunker	W. F. Burke	1924
762	Wapello	John G. Keck	O. E. Hess	R. D. McCullough	1926
763	Washta	James Robertson	N. A. Hurd	L. S. Munson	1926
764	Waterville	B. J. Dillon	C. O. Bennett	Peter Ameson	1926
765	Waucoma	L. J. Gibbs	Orus P. Boshart	Joe Reilly	1926
766	Waukee	F. B. Young	E. E. Oelson	Fred Snow	1926
767	Wayland	A. B. Magdefrau	J. P. Heyman	Ed. B. Wittrig	1926
768	Webb	Chas. Snohenberg	Chas. Richards	Dorris Addington	1925
769	Webster	Pete Huddleston	J. W. Oldaker	L. L. Likens	1925
770	Weldon	W. S. McIntosh	G. H. Geerdes	L. M. Parr	1926
771	Wellman	F. C. Eberline	E. H. Bernick	H. B. Knight	1926
772	Wellsburg	A. Darr	O. C. Miller	H. J. Frerichs	1926
773	Welton	Emil Wester	Rena Spalding	J. J. Dieckman	1926
774	Wesley	J. L. Reid		Henry Kunz	1926
775	West Bend	T. A. Moore		F. E. Border	1926
776	West Branch			F. L. Pearson	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
777	West Burlington	F. A. Etsinger	Alfred P. Mellor	F. L. Muzzy	1926
778	West Chester	C. E. Walton, Jr.	F. A. Sherbeck	L. P. Jackson	1925
779	Westfield	D. F. Connolly	Thos. Hanes	F. P. Mills	1924
780	Westgate	Frank Raetz		W. F. Kollman	1926
781	West Liberty	E. C. Kerr	Chas. J. Mackey	Ray Whitacre	1926
782	West Mitchell	George Walter	George Weiss	Henry Indra	1925
783	Westphalia	Joseph Book	Wm. J. Shulte	Tony J. Schmitz	1926
784	West Point	Joseph Vanderhaar	John Walljasper	Lloyd F. Frye	1926
785	West Side	G. O. Steinhauer	Frank Hoffman	Aug. Rohmer	1926
786	West Union	Frank Morrison	W. M. Knox	W. W. Wright	1926
787	Wheatland	Aug. Jeppe	C. J. Hoker	Henry Guenther	1926
788	Whiting				
789	Whittemore	Thos. Carmody	R. H. Finnell	Mark Boyle	1926
790	Whitten	L. L. Hansen	C. F. Long	H. A. Lyon	1926
791	Willey (Carroll P.O.)	John Kraus, Sr.	John B. Greteman	Victor E. Greteman	1926
792	Williams	A. H. Graffunder	C. M. Trumbauer	L. E. Pound	1926
793	Williamsburg				
794	Williamson	J. E. Spiker	G. T. Miller	Lida R. Shore	1926
795	Wilton Junction	George Bannick	Frances R. Kelley	A. J. Worker	1926
796	Winfield	James Enke	C. W. Larkin	Chas. J. Hinkle	1926
797	Winthrop	D. M. Love	J. B. Ryan	L. N. Norman	1924
798	Wlota				
799	Woden	Charles Buns	M. J. Mertz	C. L. Cunningham	1926
800	Woodbine	W. P. Campbell	H. R. Height	Geo. W. Coe	1926
801	Woodburn	G. O. Barber	A. I. Ecklund	J. G. Wilson	1926
802	Woodward	D. G. Skiles	H. R. Chamberlin	F. C. Bengtson	1926
803	Woolstock	W. H. Nail	D. T. Huff	Frank Smalley	1926
804	Worthington	H. A. Schroegman	Geo. A. Kotz	Edw. Tobin	1926
805	Wyoming	Emma Alden	D. A. White	J. S. Robertson	1926
806	Yale	T. W. Holmes	H. C. Bartholow	R. E. Caslow	1926
807	Yetter	Wm. Kreft	H. J. Rieman	V. S. Lee	1926
808	Yorktown	Oscar Isaacson	Victor Freed	Cecil Gwynn	1925
809	Zearing	Henry Hoberland	A. E. Bartins	H. G. Van Orsdel	1926
810	Zwingle	Charles Datisman	Jos. M. Newgard		1926

ANNUAL REPORT
OF THE SECRETARY-TREASURER
OF THE
LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1923, and Ending July 31, 1924
LEAGUE OF IOWA MUNICIPALITIES

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

Official Directory of the League of Iowa Municipalities

PRESIDENT

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

VICE PRESIDENT

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

SECRETARY-TREASURER

Frank G. Pierce.....Marshalltown

TRUSTEES

Charles Chilton.....Mayor of Ottumwa

W. Z. Long.....Mayor of Spencer

J. A. Walter.....Mayor of McGregor

COMMITTEES

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

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

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

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

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

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

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

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

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

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

DEPARTMENT CHAIRMEN

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

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

Towns—J. G. Heacock, Mayor, Brighton.

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

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

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES

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

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

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

Financial Report of League

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

RECEIPTS

Balance, August 1	\$ 520.06	Toronto	10.00
Dundee	10.00	Prairie City	10.00
Lakota	10.00	Lime Springs	10.00
Denison	20.00	Conrad	10.00
New Hampton	20.00	Strawberry Point	10.00
New London	10.00	Ainsworth	10.00
Boone	40.00	Calmar	10.00
Perry	30.00	Mt. Ayr	10.00
Des Moines	60.00	Lacona	10.00
Fenton	10.00	Farmington	10.00
Center Junction	10.00	Princeton	10.00
Carpenter	10.00	What Cheer	10.00
Correctionville	10.00	Wellman	10.00
Manning	10.00	Kalona	10.00
Spencer	20.00	Stanton	10.00
West Burlington	10.00	Kensett	10.00
Muscataine	40.00	Melcher	10.00
Elkader	10.00	Wadena	10.00
Goodell	10.00	Delhi	10.00
Mason City	40.00	Eddyville	10.00
Waukon	20.00	Chelsea	10.00
Belle Plaine	20.00	Van Horne	10.00
Klemme	10.00	Oxford Junction	10.00
Keota	10.00	Traer	10.00
Lohrville	10.00	Woodward	10.00
Garden Grove	10.00	Bayard	10.00
Postville	10.00	Lake Mills	10.00
Ruthven	10.00	Spirit Lake	10.00
Whiting	10.00	Mt. Vernon	10.00
Dubuque	50.00	Wellsburg	10.00
Algona	20.00	Woodbine	10.00
Clear Lake	20.00	Melbourne	10.00
Gowrie	10.00	Huxley	10.00
State Center	10.00	Martinsburg	10.00
Fonda	10.00	Plymouth	10.00
Sioux City	60.00	Paullina	10.00
Ft. Dodge	40.00	Maurice	10.00
Hampton	20.00	Whitten	10.00
Wheatland	10.00	Lowden	10.00
Wall Lake	10.00	Soldier	10.00
Ottumwa	40.00	Odebolt	10.00
Baldwin	10.00	Janesville	10.00
Pulaski	10.00	Union	10.00
Sibley	10.00	Bode	10.00
Maquoketa	20.00	Fremont	10.00
Decorah	20.00	Wayland	10.00
Edgewood	10.00	Nashua	10.00
LaPorte City	10.00	Jewell	10.00
Dayton	10.00	New Hartford	10.00
Rock Valley	10.00	Dyersville	10.00
Slater	10.00	Ossian	10.00
Norwalk	10.00	Dexter	10.00
Hubbard	10.00	Prescott	10.00
Dallas Center	10.00	Rose Hill	10.00
Alden	10.00	Carroll	20.00
Coggon	10.00	Eagle Grove	20.00
Burt	10.00	Waverly	20.00
Auburn	10.00	Winterset	20.00
Bradgate	10.00	Tipton	20.00
Corwith	10.00	Sac City	20.00
Ricketts	10.00	Iowa Falls	20.00
Belmond	10.00	Villisca	20.00
Thompson	10.00	Cherokee	30.00
Armstrong	10.00	Albia	30.00
Ashton	10.00	Creston	30.00
Primghar	10.00	Webster City	30.00
Britt	10.00	Davenport	60.00
Panama	10.00	Council Bluffs	25.00
Schaller	10.00	Sioux Rapids	10.00
Norway	10.00	Corning	10.00
Waucoma	10.00	Vinton	20.00
Gladbrook	10.00	Walcott	10.00
Alton	10.00	Thurman	10.00
Bellevue	10.00	Minden	10.00

REPORT ON MUNICIPAL FINANCES

RECEIPTS—Continued

Ackley	10.00	Randolph	10.00
Oto	10.00	Shenandoah	30.00
Elk Horn	10.00	Gilbertville	10.00
St. Ansgar	10.00	Marcus	10.00
Everly	10.00	Sabula	10.00
South English	10.00	Grand Junction	10.00
Redfield	10.00	Dougherty	10.00
Madrid	10.00	Stout	10.00
Meservey	10.00	Templeton	10.00
Marathon	10.00	Farley	10.00
Garnaville	10.00	Mitchellville	10.00
Arlington	10.00	Granger	10.00
Remsen	10.00	Rodney	10.00
Tabor	10.00	Hull	10.00
Elliot	10.00	Sioux Center	10.00
Shell Rock	10.00	Ottosen	10.00
Alta	10.00	Ames	30.00
Durant	10.00	New Liberty	10.00
Mechanicsville	10.00	Rudd	10.00
West Liberty	10.00	McIntire	10.00
Aredale	10.00	Lidderdale	10.00
Dike	10.00	Bennett	10.00
Portsmouth	10.00	Callendar	10.00
Morning Sun	10.00	Fayette	10.00
Garner	10.00	Arnolds Park	10.00
Wesley	10.00	Manilla	10.00
Donnellson	10.00	Lenox	10.00
Northwood	10.00	New Sharon	10.00
Castana	10.00	Neola	10.00
Mapleton	10.00	Fredericksburg	10.00
Lytton	10.00	Bettendorf	20.00
McCallsburg	10.00	Valley Junction	20.00
Meriden	10.00	Rock Rapids	20.00
Mallard	10.00	Ft. Madison	40.00
Sheffield	10.00	Colfax	20.00
Eldora	20.00	Essex	10.00
Osage	20.00	Dunkerton	10.00
Newton	30.00	Whittemore	10.00
Oskaloosa	30.00	Shelby	10.00
Charles City	30.00	Dows	10.00
Monona	10.00	Aurelia	10.00
Elberon	10.00	Emerson	10.00
Cumberland	10.00	Williamsburg	10.00
Fontanelle	10.00	Wapello	10.00
Lamoni	10.00	Lost Nation	10.00
Dallas	10.00	Preston	10.00
Earlham	10.00	Macedonia	10.00
Stanhope	10.00	Urbana	10.00
Kirkman	10.00	Peterson	10.00
Pomeroy	10.00	Bondurant	10.00
Royal	10.00	Liscomb	10.00
College Springs	10.00	Dunlap	10.00
Elma	10.00	Exline	10.00
Reinbeck	10.00	Grundy Center	10.00
Delmar	10.00	Cambridge	10.00
West Point	10.00	Melvin	10.00
Ryan	10.00	Nora Springs	10.00
Lone Rock	10.00	Sumner	10.00
Boxholm	10.00	Ely	10.00
Stuart	10.00	Greenfield	10.00
Lineville	10.00	Milford	10.00
Ocheyedan	10.00	Ogden	10.00
Ireton	10.00	Barnum	10.00
Dixon	10.00	Dow City	10.00
Pocahontas	10.00	Hospers	10.00
Vail	10.00	Lake View	10.00
Story City	10.00	Morrison	10.00
Nodaway	10.00	Holstein	10.00
Walnut	10.00	Epworth	10.00
Livermore	10.00	Griswold	10.00
Orient	10.00	Pleasantville	10.00
Altoona	10.00	Hartley	10.00
Baneroft	10.00	Afton	10.00
Lehigh	10.00	Cascade	10.00
Schleswig	10.00	Albert City	10.00
Larchwood	10.00	Middletown	10.00
Danbury	10.00	Swea City	10.00
Goldfield	10.00	Tingley	10.00
Magnolia	10.00	Guthrie Center	10.00
Brighton	10.00	Maxwell	10.00
Missouri Valley	20.00	Hazleton	10.00
Atlantic	30.00	Mt. Pleasant	20.00
Ellston	10.00	Monticello	20.00

RECEIPTS—Continued

Cresco	20.00	Jolley	10.00
Sheldon	20.00	Wallingford	10.00
Washington	20.00	LeMars	20.00
Jefferson	20.00	Davis City	10.00
Nevada	20.00	Earling	10.00
Iowa City	40.00	Bertram	10.00
LeRoy	10.00	Newell	10.00
Kelley	10.00	Readlyn	10.00
Manly	10.00	Farmersburg	10.00
Andover	10.00	Harris	10.00
Cedar Heights	10.00	Lake City	20.00
Clarence	10.00	Marion	20.00
Boyden	10.00	Maynard	10.00
West Branch	10.00	Ringsted	10.00
Elgin	10.00	Cedar Falls	30.00
Miles	10.00	Underwood	10.00
George	10.00	Bonaparte	10.00
Oelwein	30.00	Granville	10.00
Blairstown	10.00	LeGrand	10.00
Burlington	40.00	Humeston	10.00
Kingsley	10.00	Manson	10.00
Doon	10.00	Runnells	10.00
Colesburg	10.00	Montrose	10.00
Clutier	10.00	Hudson	10.00
Letts	10.00	Sanborn	10.00
Knierim	10.00	Churdan	10.00
Greene	10.00	Stockton	10.00
Estherville	20.00	Buckeye	10.00
Rembrandt	10.00	Thor	10.00
Independence	20.00	Keokuk	40.00
Ankeny	10.00	Early	10.00
Alvord	10.00	Waterville	10.00
Storm Lake	30.00	Glidden	10.00
Marquette	10.00	Marshalltown	40.00
Charter Oak	10.00	Owasa	8.00
Winthrop	10.00	North Liberty	10.00
Grand River	10.00	Tama	20.00
Walker	10.00	Hamburg	20.00
McGregor	10.00	Treynor	10.00
Bagley	10.00	Lamont	10.00
Bloomfield	20.00	Blue Grass	10.00
Lone Tree	10.00	Hawarden	20.00
Atkins	10.00	Baxter	10.00
Wyoming	10.00	Eldridge	10.00
Fairfield	30.00	Moneta	10.00
Akron	10.00	Marengo	20.00
Roland	10.00	Thornton	10.00
Anthon	10.00	Lovilia	10.00
Denver	10.00	Spillville	10.00
Lake Park	10.00	Lincoln	10.00
Toledo	10.00	New Vienna	10.00
Stratford	10.00	Zwingle	10.00
Kanawha	10.00	Rolf	10.00
Central City	10.00	Luana	10.00
Merrill	10.00	DeWitt	10.00
Clinton	40.00	Donahue	10.00
Earlville	10.00	Olin	10.00
Allison	10.00	Hinton	10.00
Pierson	10.00	Olds	10.00
Goose Lake	10.00	Colo	10.00
Keystone	10.00	Silver City	10.00
Coin	10.00	Emmetsburg	20.00
Worthington	10.00	Bussey	10.00
Clarion	20.00	Luther	10.00
Spring Hill	10.00	Lansing	10.00
Williams	10.00	Green Island	10.00
Zearing	10.00	Volga City	10.00
Grafton	10.00	New Albin	10.00
Pella	20.00	Varina	10.00
North English	10.00	Imogene	10.00
Waterloo	50.00	LuVerne	10.00
Calumet	10.00	Numa	10.00
Andrew	10.00	Lynnville	10.00
Gilman	10.00	Blanchard	10.00
Spragueville	10.00	Rlnard	10.00
Titonka	10.00	Archer	10.00
Welton	10.00	Sutherland	10.00
Shambaugh	10.00	Adel	10.00
Mediapolis	10.00	Mitchell	10.00
Buffalo	10.00	Persia	10.00
Lisbon	10.00	Oxford	10.00
Greeley	10.00	Laurel	10.00
Dumont	10.00	Tripoli	10.00

RECEIPTS—Continued

Eddyville	10.00	Barnes City	10.00
Humboldt	20.00	Chariton	20.00
Steamboat Rock	10.00	Washta	10.00
Corydon	10.00	Charlotte	10.00
Aurora	10.00	Decatur City	10.00
Guttenberg	10.00	Collins	10.00
Ridgeway	10.00	Orchard	10.00
Solon	10.00	Rhodes	10.00
Harpers Ferry	10.00	Stacyville	10.00
Protivin	10.00	Elkhart	10.00
Waukee	10.00	Danville	10.00
Ft. Atkinson	10.00	Calamus	10.00
Garber	10.00	Alexander	10.00
Dana	10.00	Chatsworth	10.00
Panora	10.00	Arion	10.00
Murray	10.00	Grinnell	30.00
Riverton	10.00	Jamalca	10.00
Clearfield	10.00	Linn Grove	10.00
Farragut	10.00	Luzerne	10.00
Drakesville	10.00	Hawkeye	10.00
Salix	10.00	Ackworth	10.00
Havelock	10.00	Deloit	10.00
Grand Mound	10.00	Mystic	20.00
Kenwood Park	10.00	Lucas	10.00
Bedford	10.00	Mt. Auburn	10.00
Rake	10.00	LeClaire	10.00
Coon Rapids	10.00	Ladora	10.00
Kimballton	10.00	Arispe	10.00
Hanlontown	10.00	Conesville	10.00
Melrose	10.00	Blockton	10.00
Albion	10.00	Hardy	10.00
Onslow	10.00	Sully	10.00
Kiron	10.00	Dedham	10.00
Delta	10.00	Rockwell City	20.00
Pilot Mound	10.00	Inwood	10.00
Carlisle	10.00	Winfield	10.00
Leon	10.00	Gilmore City	10.00
Clermont	10.00	Littleport	10.00
Westgate	10.00	Garwin	10.00
Brayton	10.00	Oakland	10.00
Arcadia	10.00	Parkersburg	10.00
Pacific Junction	10.00	Breda	10.00
Marble Rock	10.00	Stanwood	10.00
Riverside	10.00	Seranton	10.00
Oakville	10.00	Dakota City	10.00
Mt. Union	10.00	Monmouth	10.00
Orange City	10.00		
		Total	\$7,103.00

DISBURSEMENTS

August	1	A. E. Gnagy, legislative expense	\$ 15.88
August	1	Seliene Printing Co., printing	15.25
August	1	R. McEndree, clerk hire for July	50.00
August	1	F. G. Pierce, salary for July	200.00
August	1	Municipal Publishing Co. for August	256.55
August	9	Marshall Printing Co., printing	75.65
August	15	Willis J. Spaulding, convention expense	35.00
August	16	Allen Munn, convention expense	17.16
August	16	W. R. Blake, convention expense	35.75
August	17	F. G. Pierce, convention expense	30.96
August	25	Esther Rich, convention expense	48.06
September	1	F. G. Pierce, salary for August	200.00
September	1	R. McEndree, clerk hire for August	50.00
September	1	Municipal Publishing Co., for September	257.05
September	1	Postmaster, 500 2-cent envelopes	10.00
September	1	R. S. McNutt, convention expense	41.35
September	4	Miller & Son, convention programs	9.85
September	14	Geo. A. Rice, convention expense	5.00
September	14	A. S. Wright, convention expense	5.00
September	14	Chas. MacKay, convention expense	5.00
September	21	Postmaster, stamps	10.00
September	24	Postmaster, 2,000 envelopes	44.16
October	1	F. G. Pierce, salary for September	200.00
October	1	R. McEndree, clerk hire for September	50.00
October	1	Municipal Publishing Co. for October	257.05
November	1	R. McEndree, clerk hire for October	50.00
November	1	F. G. Pierce, salary for October	200.00
November	2	Municipal Publishing Co. for November	257.45
November	5	Marshall Printing Co., printing	18.50
November	14	Robert Henderson, journals	14.00
November	16	West Publishing Co., N. W. Sheets	6.75
December	1	F. G. Pierce, salary for November	200.00
December	1	R. McEndree, clerk hire for November	50.00
December	7	Municipal Publishing Co. for December	257.45
January	2	F. G. Pierce, salary for December	200.00
January	2	R. McEndree, clerk hire for December	50.00
January	2	Municipal Publishing Co. for January	257.45
January	14	Postmaster, 2,000 2-cent envelopes	44.16
February	1	F. G. Pierce, salary for January	200.00
February	1	R. McEndree, clerk hire for January	50.00
February	8	Municipal Publishing Co. for February	257.45
March	1	R. McEndree, clerk hire for February	50.00
March	1	F. G. Pierce, salary for February	200.00
March	8	Municipal Publishing Co. for March	257.45
March	28	Postmaster, 100 return cards	20.00
April	1	R. McEndree, clerk hire for March	50.00
April	1	F. G. Pierce, salary for March	200.00
April	5	Municipal Publishing Co. for April	257.45
April	19	Cherokee Chief, publication of act	13.67
May	1	R. McEndree, clerk hire for April	50.00
May	1	F. G. Pierce, salary for April	200.00
May	5	Municipal Publishing Co. for May	257.45
May	5	Marshall Printing Co., circulars	58.25
May	14	Legislative fund	303.86
May	23	W. C. Ramsay, copies of laws	30.75
May	26	Postmaster, 1,500 1-cent envelopes	18.96
June	2	R. McEndree, clerk hire for May	50.00
June	2	F. G. Pierce, salary for May	200.00
June	2	Municipal Publishing Co. for June	268.50
June	7	F. G. Pierce, Mason City trip	8.84
June	10	A. E. Gnagy, Mason City trip	9.70
June	23	Postmaster, 2,000 2-cent envelopes	44.60
July	1	R. McEndree, clerk hire for June	50.00
July	1	Postmaster, 2,000 1-cent envelopes	25.28
July	5	F. G. Pierce, salary for June	200.00
July	17	Robert Henderson, 2 codes @ 7.50 each	15.00
July	5	Municipal Publishing Co. for July	268.50

Total \$ 7,152.18

Recapitulation—

On hand August 1, 1923 \$ 520.00

Receipts 7,103.00

Disbursed \$ 7,152.18

On hand August 1, 1924 470.88

\$ 7,623.00 \$ 7,623.00

REPORT ON MUNICIPAL FINANCES

SPECIAL LEGISLATIVE FUND

RECEIPTS

Algona	\$ 10.00	Baneroft	5.00
Hull	5.00	Charter Oak	5.00
Garnaville	5.00	Valley Junction	10.00
Castana	5.00	Grand Junction	5.00
Blanchard	5.00	Monticello	10.00
Walcott	5.00	Osage	10.00
Perry	15.00	Burlington	20.00
Thompson	5.00	Dumont	5.00
Meservey	5.00	Farragut	5.00
Springville	5.00	Baxter	5.00
Lucas	5.00	Nora Springs	5.00
Bonaparte	5.00	Readlyn	5.00
Stanton	5.00	Coin	5.00
Adel	5.00	Macedonia	5.00
North Liberty	5.00	Riverside	5.00
Chelsea	5.00	Farley	5.00
Denver	5.00	Blue Grass	5.00
Low Moor	5.00	Afton	5.00
Aurora	5.00	Marshalltown	20.00
Melcher	5.00	State Center	5.00
Primghar	5.00	Manilla	5.00
Wayland	5.00	Norway	5.00
New Sharon	5.00	Lohrville	5.00
Danville	5.00	Delta	5.00
Stanhope	5.00	Essex	5.00
West Point	5.00	Brunsville	5.00
Dedham	5.00	Newell	5.00
Alton	5.00	Winfield	5.00
Aredale	5.00	Pacific Junction	5.00
Garner	5.00	Transfer from League of Iowa	
Corwith	5.00	Municipalities	303.86
Granger	5.00		
Traer	5.00	Total receipts	\$ 673.86

DISBURSEMENTS

December	14	F. G. Pierce	\$ 22.18
December	14	H. W. Cowles	28.58
December	15	W. A. Hunt	17.50
December	22	F. G. Pierce	68.03
December	31	W. A. Hunt	21.75
December	31	H. W. Cowles	33.63
January	3	F. G. Pierce	24.78
January	7	F. G. Pierce	18.80
January	14	H. A. Willoughby	15.95
January	14	A. E. Gnagy	14.96
January	14	O. E. Carr	33.09
January	14	Jas. Peters	5.80
January	14	F. G. Pierce	34.43
January	19	F. G. Pierce	28.43
January	19	W. A. Hunt	13.50
January	28	Jas. Peters	5.96
January	28	J. H. McGhee	24.00
January	28	F. G. Pierce	45.18
February	2	W. A. Hunt	21.75
February	4	C. V. Findlay	7.35
February	4	F. G. Pierce	21.88
February	11	F. G. Pierce	21.18
February	16	F. G. Pierce	27.33
February	23	F. G. Pierce	23.58
March	14	W. A. Hunt	37.75
March	15	F. G. Pierce	43.86
April	5	W. A. Hunt	21.25
April	12	W. A. Hunt	14.25
April	5	F. G. Pierce	66.04
May	3	W. A. Hunt	19.45
May	3	F. G. Pierce	52.86
Recapitulation—			
On hand August 1, 1923			\$ 161.82
Receipts			673.86
Disbursed			\$ 835.68
			\$ 835.68 \$ 835.68

Report of Auditing Committee

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

To the League of Iowa Municipalities:
Gentlemen:

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

GENERAL FUND

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

LEGISLATIVE FUND

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

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

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

(Signed)

J. H. McEWEN,

L. F. ALBERS,

A. C. KUYPER,

Committee.

GEO. GALLARNO,

Appendix

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

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

- 5623. Classes of cities—towns—villages.
- 5624. Change of class—loss of population.
- 5625. Change of class—ordinance—wards.
- 5626. Wards.
- 5627. Elections.
- 5628. Residence in precinct—exception.
- 5629. Tie votes—contesting elections.
- 5630. Qualifications of officers.
- 5631. Council—how composed—election.
- 5632. Officers elected at large.
- 5633. Officers appointed by council.
- 5634. Officers appointed by the mayor.
- 5635. Police matrons—appointment—number.
- 5636. Other officers.
- 5637. Clerk of police court.
- 5638. Removal of officers.
- 5639. Mayor—powers and duties.
- 5640. Clerk—duties.
- 5641. Warrants—how drawn.
- 5642. List of warrants.
- 5643. Prohibitions as to warrants.
- 5644. Treasurer—general duties.
- 5645. Unpaid warrants.
- 5646. Record of warrants.
- 5647. Calls for warrants.
- 5648. Indorsement—cancellation.
- 5649. Monthly returns.
- 5650. Report of financial condition.
- 5651. Deposit of funds.
- 5652. Bond—action on.
- 5653. Refusal of local bank.
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SEC. 5623. *Classes of cities—towns—villages.* The municipal corporations referred to in this title shall be divided into cities of the first class, cities of the second class, and towns.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. A health physician.

3. A street commissioner.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER 290

ORDINANCES

- 5714. Power to pass.
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- 5727. Fees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Taxation Authorized

CITIES AND TOWNS.

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

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

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

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

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

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

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

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

Note.—Made applicable to special charter cities.

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

Note.—Made applicable to special charter cities.

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

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

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

3. Improvement Fund. Not exceeding five mills, which shall be used only to pay for deficiencies in assessments and for plats and schedules as

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note.—Made applicable to special charter cities.

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

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

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

Note.—Made applicable to special charter cities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note.—Made applicable to special charter cities.

CHAPTER 318.

ROAD POLL TAX

Note.—Made applicable to special charter cities.

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

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

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

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

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

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

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

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

CHAPTER 319

INDEBTEDNESS

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

Note.—Made applicable to special charter cities.

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

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

Note.—Applicable to special charter cities.

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

Note.—Made applicable to special charter cities.

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

Note.—Made applicable to special charter cities.

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

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

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

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

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

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

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

Shall (Here name city or town.)

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

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

Note.—Made applicable to special charter cities.

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

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

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

Note.—Made applicable to special charter cities.

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

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

SPECIAL CHARTER CITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SEC. 6861. *Garbage and street cleaning levy.* Section 6211, subsection 16, is applicable to special charter cities.

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

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

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

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