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1925

REPORT ON

Municipal Finances

For the

YEAR ENDING MARCH 31, 1925

Statistics of Cities and Towns of Iowa

J. C. McCLUNE
Auditor of State

PUBLISHED BY
THE STATE OF IOWA
DES MOINES

LETTER OF TRANSMITTAL

HON. JOHN HAMMILL,
GOVERNOR OF IOWA.

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

J. C. McCLUNE, *Auditor of State.*

Des Moines, Iowa, December 1, 1925.

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FINANCE AND MUNICIPAL ACCOUNTING

REPORT OF THE DEPARTMENT

This report covers all financial transactions of the cities and incorporated towns of the state for the fiscal period beginning April 1, 1924 and ending March 31, 1925. Included in the statistical tables are returns complete from all of the 107 cities and from 802 of the 810 towns. The towns whose clerks failed to report to the department are as follows: Alvord, Bayard, Coralville, De Sota, Grant City, Harvey, Holy Cross and Hopeville. The town of Clover Hills reported, but too late for tabulation.

UNIFORM ACCOUNTING

The Code of Iowa, 1924, in Section 111, provides that the "Auditor of State shall prescribe a uniform system of blanks and forms for all financial accounts, receipts and reports of all county, city and town offices, including cities under special charter. Said system shall, as far as practicable, follow the classifications and definitions of such transactions in use in the National Census office, when not in conflict with the laws of this state."

Section 112 of the Code, 1924, makes it "the specific duty of each county, city and town officer to install and use in his office the system of uniform blanks and forms so prescribed for his office" and also provides that "State Examiners are charged with the specific duty to assist all such officers in installing said system."

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

EXAMINATIONS

The law makes provisions that the Auditor of State shall, at least once in each two years audit and report upon the financial conditions and transactions of all cities having a population of three thousand or more and may examine other cities and towns, upon request of the mayor, or on receipt of a petition signed by

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

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

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

UNIFORM FISCAL YEAR

In the report of the Auditor of State on Municipal Finance and Accounting for the year 1923-1924, a recommendation was made that the law be amended so as to fix the fiscal year of cities and towns and all independent divisions of these municipalities, from April 1, to April 1, so that uniformity in accounting and reporting might be secured. I am happy to say that the 41st General Assembly enacted a law, now in effect (Chapter 128) which reads as follows:

CHAPTER 128

CITIES AND TOWNS—OFFICIAL REPORTS

S. F. 146

AN ACT to amend, revise, and codify sections fifty-six hundred sixty-one (5661), fifty-six hundred seventy-eight (5678), fifty-seven hundred ninety-nine (5799), fifty-eight hundred sixty-six (5866); to amend sections fifty-eight hundred twenty-two (5822), fifty-eight hundred thirty-two (5832), sixty-one hundred fifty-nine (6159), and sixty-one hundred seventy-seven (6177), code 1924, relating to reports by municipal officers, boards, and commissions; to define a municipal fiscal year; and to provide for an annual report by the public comfort station commission, and by the board of trustees of waterworks in certain cities; and to amend section twelve (12) of house file number forty-two (42) of the acts of the 41st G. A., relating to reports by the boards of art trustees.

Be it enacted by the General Assembly of the State of Iowa:

Section 1. Section fifty-six hundred sixty-one (5661), code 1924, is amended, revised and codified to read as follows:

"5661. *Statement of Supplies.* In all cities, each officer or board in charge of any department shall furnish and file in the city clerk's office, thirty days before the beginning of each fiscal year, a sworn detailed

statement of the supplies necessary for his or its department during the next fiscal year."

Sec. 2. That section fifty-six hundred seventy-eight (5678), code 1924, is amended, revised, and codified to read as follows:

"5676-a1. *Fiscal Year*. The fiscal year for all cities and towns, and for all departments, boards, and commissions thereof shall begin on the first day of April each year and end on March thirty-first (31st) following. This section shall apply to cities acting under special charters.

5676-a2. *Accounting Officers—Reports*. All accounting officers of all boards, commissions, departments, and offices within the municipality receiving or disbursing public funds shall file with the auditor or clerk within thirty (30) days from the expiration of the municipal fiscal year, a detailed report in writing showing the receipts and disbursements of all funds in the department, board, or commission in question for said fiscal year.

5676-a1. *Enforcement of Duty*. The auditor or clerk may institute legal proceedings to enforce the making of said reports.

5678-a3. *Penalty*. The failure to make the said report shall constitute a misdemeanor."

Sec. 3. Section fifty-seven hundred ninety-nine (5799), code 1924, is amended, revised, and codified to read as follows:

"5799. *Annual Report*. It shall make an annual detailed report to the council immediately after the close of each municipal fiscal year of the amounts of money expended and the purposes for which used, and such annual statement shall be published as part of the annual municipal report."

Sec. 4. Section fifty-eight hundred twenty-two (5822), code 1924, is amended by inserting in line twenty-one (21), and immediately after the word "shall" the following: ", immediately after the close of each municipal fiscal year,".

Sec. 5. Section fifty-eight hundred thirty-two (5832), code 1924, is amended by striking from lines eleven (11) and twelve (12) the following words: "on or before the fifteenth day of January of each year," and by inserting in lieu of said stricken words the following: "immediately after the close of each municipal fiscal year."

Sec. 6. That there is inserted immediately following section fifty-eight hundred forty-three (5843), code 1924, the following:

"5843-a1. *Report*. Said commission shall, immediately after the close of each municipal fiscal year, make a detailed report in writing to the council of all money received and disbursed by it."

Sec. 7. Section fifty-eight hundred sixty-six (5866), code 1924, is amended, revised, and codified to read as follows:

"5866. *Report*. The board of trustees shall, immediately after the close of each municipal fiscal year, make to the council a report containing a statement of the condition of the library, the number of books added thereto, the number circulated, and the number not returned or lost, the amount of fines collected, and the amount of money expended in the maintenance thereof during such year, together with such further information as it may deem important."

Sec. 8. Section sixty-one hundred fifty-nine (6159), code 1924, is amended by striking from said section the word "April".

Sec. 9. That there is hereby inserted immediately following section sixty-one hundred fifty-nine (6159), code 1924, the following:

"6159-a1. *Annual Report*. Said trustees shall, immediately after the close of each municipal fiscal year, file with the city clerk, a detailed written report of all money received and disbursed by said board for said fiscal year."

Sec. 10. Section sixty-one hundred seventy-seven (6177), code 1924, is amended by striking from line eighteen (18) the period after the word "report" and by adding the following: "covering the last preceding municipal fiscal year."

Sec. 11. Section twelve (12) of house file number forty-two (42) of the acts of the forty-first (41st) general assembly as the same now appears on file in the office of the secretary of state is amended by striking from said section twelve (12) the following words:

"Each year the board of art trustees shall make to the council a report for the year ending December 31st, containing" and by inserting in lieu of said stricken words the following:

"Immediately after the close of each municipal fiscal year, said board shall file with the council a written report which shall cover the last preceding fiscal year and contain."

Sec. 12. *Publication Clause.* This act is deemed of immediate importance and shall take effect from and after its publication in two (2) newspapers of this state as provided by law.

Approved April 3, A. D. 1925.

COMMISSION FORM AND MANAGER CITIES

The law providing for the installation of commission form of government for cities, has not been taken advantage of by any of the cities of the state during the past year. On the other hand none of the cities having adopted this form of government have abandoned the same during the year. The commission governed cities are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk and Mason City.

The city manager form of government is in force in Dubuque and Webster City, by vote of the electors. City Councils in the following cities have adopted the manager form of government by ordinance: Algona, Clarinda, Estherville, Fairfield, Iowa Falls, Manchester, Maquoketa, Mt. Pleasant and Red Oak. Managers of Public Utilities, that is water works and light plants, have been appointed by ordinance in the cities of Ames, Cedar Falls and Newton.

RECEIPTS AND DISBURSEMENTS

The 107 cities and 800 towns making reports to this office show a decrease in receipts from taxation and other sources of income, during the year, and also show a decrease in disbursements. The total receipts and disbursements follow:

	Cities	Towns
Total receipts, all sources.....	\$ 27,218,544.26	\$ 9,022,637.44
Total disbursements, all sources.....	26,860,569.16	8,518,852.67
Cash on hand, beginning of year.....	6,685,203.72	2,723,541.36
Cash on hand, close of year.....	6,860,628.79	3,194,700.94
Receipts, per capita, all cities and towns.....	\$26.75	
Disbursements, per capita, all cities and towns.....	26.12	

MUNICIPAL INDEBTEDNESS

	Cities	Towns
General bonds	\$ 16,504,517.84	\$ 5,439,393.35
Municipal industry bonds.....	12,684,360.37	3,788,818.27
Temporary loans	14,077.13	158,065.30
Outstanding warrants	785,855.17	500,721.14
Special fund bonds.....	12,600,101.54	4,822,581.13
Special assessment certificates.....		433,304.51
Judgments		137,519.73
Miscellaneous debts	370,218.75	51,419.32
Total indebtedness	\$ 42,959,130.80	\$ 15,331,822.75
Indebtedness of cities, per capita.....		\$46.43
Indebtedness of towns, per capita.....		35.95
Per capita indebtedness all cities and towns.....		41.19

PROPERTY SUBJECT TO TAXATION

Assessed value January 1, 1924.	Cities	Towns
Real property	\$ 705,485,896.00	\$ 211,309,768.00
Personal property	164,689,616.00	77,110,700.00
Railroad property		24,144,212.00
Telephone and Telegraph }	28,979,068.00	2,253,852.00
Express companies		
Total all property.....	\$ 899,154,580.00	\$ 314,815,932.00
Taxes are levied on 25 per cent of the assessed valuation, as listed above.		

	Cities	Towns
Assessed value of monies and credits..	\$ 264,827,709.00	\$ 227,333,763.00
Monies and credits are taxed at the rate of 5 mills on the dollar of assessed valuation.		
Assessed value per capita of all property.....		\$1,259.39
Assessed value per capita—except monies and credits.....		\$ 896.00
Assessed value per capita—monies and credits.....		\$ 363.39

VALUE OF MUNICIPAL PROPERTY

The value of municipally owned possessions as given for the 107 cities in the State is as follows:

Municipal buildings and furnishings.....	\$ 5,988,564.96
Police departments	1,223,958.06
Fire departments	3,721,434.20
Street and alley equipment	623,997.03
Bridges	5,583,218.69
Markets and public scales.....	340,927.80
Cemeteries	1,421,297.50
Gas works	245,000.00
Electric light plants.....	3,803,996.03
Water works	25,019,656.30
Libraries	6,615,547.69
Parks	11,294,960.39
All other possessions.....	2,789,801.04

Total all property.....\$ 68,672,360.49

REPORT ON MUNICIPAL FINANCES

EXAMINATION FEES APRIL 1, 1924 TO APRIL 1, 1925

Name of City	Date of Examination	Cost of Examination	Date of Payment
Burlington	March 5, 1924	\$ 583.13	April 10, 1924
Des Moines	March 17, 1924	6,432.02	March 24, 1924
Fort Dodge	March 19, 1924	26.00	April 30, 1924
Boone	March 23, 1924	444.73	
Dunlap	March 29, 1924	70.55	May 12, 1924
Harris	April 7, 1924	115.37	May 7, 1924
Atlantic	April 23, 1924	362.02	June 13, 1924
Knoxville	April 24, 1924	229.46	
Cedar Rapids	May 9, 1924	891.89	June 30, 1924
Story City	May 27, 1924	278.64	July 3, 1924
Urbandale	June 11, 1924	292.62	July 31, 1924
Lohrville	June 19, 1924	66.78	July 10, 1924
Keokuk	June 21, 1924	309.41	July 12, 1924
Kenwood Park	June 21, 1924	231.81	Aug. 5, 1924
Farmington	June 30, 1924	211.23	July 28, 1924
Gilman	July 2, 1924	44.05	Aug. 9, 1924
Granger	July 10, 1924	56.80	Aug. 14, 1924
Cedar Falls	July 11, 1924	403.73	Aug. 15, 1924
Independence	July 15, 1924	336.40	Aug. 14, 1924
Valley Junction	July 23, 1924	206.17	Sept. 22, 1924
Panora	Aug. 12, 1924	357.96	Oct. 10, 1924
Elmer	Aug. 29, 1924	133.07	Sept. 10, 1924
Decorah	Sept. 10, 1924	387.72	Oct. 8, 1924
Shenandoah	Sept. 18, 1924	696.18	Nov. 20, 1924
Sheldon	Sept. 24, 1924	759.78	
Fort Madison	Oct. 8, 1924	438.19	Nov. 12, 1924
Denison	Oct. 16, 1924	286.08	
Belle Plaine	Oct. 31, 1924	268.01	Nov. 13, 1924
Corydon	Nov. 4, 1924	257.24	Dec. 3, 1924
Iowa City	Nov. 8, 1924	435.53	Jan. 29, 1925
Pocahontas	Nov. 14, 1924	406.03	Feb. 11, 1925
Mount Pleasant	Dec. 2, 1924	307.62	Jan. 10, 1925
Vinton	Dec. 3, 1924	313.40	Jan. 24, 1925
Jefferson	Dec. 15, 1924	100.34	Jan. 21, 1925
Waterloo	Dec. 31, 1924	548.27	Feb. 28, 1925
Eagle Grove	Jan. 12, 1925	339.49	Feb. 19, 1925
Stuart	Jan. 16, 1925	236.34	March 20, 1925
Washington	Feb. 3, 1925	386.46	March 27, 1925
Ottumwa	Feb. 7, 1925	355.50	March 3, 1925
Grinnell	Feb. 10, 1925	191.02	March 4, 1925
Charles City	Feb. 19, 1925	304.04	March 5, 1925
Creston	Feb. 19, 1925	258.23	March 4, 1925
Chariton	Feb. 27, 1925	244.55	March 20, 1925
Clarinda	March 3, 1925	256.96	
Newton	March 5, 1925	123.04	
Parkersburg	March 19, 1925	138.35	
Clinton	March 19, 1925	148.14	
Total cities and towns.....		\$ 20,270.35	
Municipal Water Works Examined—	Date of Examination	Cost of Examination	Date of Payment
Des Moines	March 7, 1924	\$ 1,020.86	July 21, 1924
Waterloo	Jan. 23, 1925	139.89	Feb. 28, 1925
Total municipal water works.....		\$ 1,160.75	

School Districts Examined—	Date of Examination	Cost of Ex- amination	Date of Payment
Dunbar	March 31, 1924	\$ 50.35	April 29, 1924
Harris	April 15, 1924	66.36	Aug. 28, 1924
Washington Twp., Dallas County	April 19, 1924	109.45	Aug. 7, 1924
Fort Madison	Sept. 25, 1924	177.02	Oct. 21, 1924
Clarinda	Oct. 15, 1924	155.66	Nov. 16, 1924

Total school districts.....\$ 558.84

Miscellaneous Examinations—	Date of Examination	Cost of Ex- amination	Date of Payment
Continental Securities Co.	Sept. 18, 1924	\$ 50.00	Oct. 24, 1924
Mills County B. & L. Ass'n	Sept. 25, 1924	45.45	Nov. 17, 1924
Home B. & L. Ass'n of Ft. Dodge	Sept. 29, 1924	35.45	Oct. 11, 1924
Old Colony State Bond Co.	Sept. 20, 1924	26.00	Oct. 1, 1924
Accumulative Income Co.	Oct. 2, 1924	25.00	Oct. 2, 1924
State Bond & Mtg. Co.....	Oct. 6, 1924	107.81	Oct. 18, 1924
Marshalltown Municipal Court	Dec. 31, 1924	170.96	Feb. 18, 1925

Total miscellaneous examinations.....\$ 460.67

RECAPITULATION

Cities and towns.....	\$ 20,270.35
Municipal water works.....	1,160.75
School districts	558.84
Miscellaneous examinations	460.67
Total	\$ 22,450.61

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, to be made at least once each two years, of all offices of all cities and towns having a population of three thousand or more, including offices of cities acting under special charter.

SEC. 114. *State Examiners.* The Auditor of State shall appoint such number of state examiners of accounts as may be necessary to make such examinations. Said examiners shall be of recognized skill and integrity, familiar with the system of accounting in county and city offices and with the laws relating to county and city affairs. Each examiner shall give bond in the sum of two thousand dollars, conditioned as the bonds of county officers, which bonds shall be approved and filed as bonds of 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

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1925;

No. in order of population	Cities	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		\$9,077,238.38	\$2,756,463.92	\$3,675,966.57	\$238,352.06
1	Des Moines	1857	1863	126,468	54.56	1,501,026.97	899,976.33	110,459.97	
2	Sioux City	1857	1874	71,227	44.75	1,098,447.65	50,332.12	227,266.75	
3	Davenport	1839	1851	56,727	16.24	788,383.90	178,765.76	580,350.75	3,463.01
4	Cedar Rapids	1856	1908	45,566	13.12	575,747.39			
5	Dubuque	1837	1857	39,141	13.00	587,685.21	26,367.70	406,423.56	88,487.08
6	Waterloo	1865	1906	36,230	13.51	318,837.63	120,938.86	123,227.05	5,618.82
7	Council Bluffs	1853		36,162	16.25	391,756.30	106,032.03	83,327.16	1,645.82
8	Clinton	1859	1881	24,151	10.00	210,413.56	32,578.10	142,315.33	3,908.38
9	Burlington	1837	1910	24,057	10.25	281,390.14	15,712.55	4,857.00	160.83
10	Ottumwa	1851	1913	23,003	7.80	202,513.90	41,168.95		
11	Mason City	1870	1913	20,065	5.00	167,634.40	44,132.75	95,581.45	756.14
12	Fort Dodge	1869	1911	19,347	4.60	233,742.03	17,344.41	101,099.06	
13	Muscatine	1839	1851	16,068	6.70	136,136.50	125,711.72	92,328.76	
14	Marshalltown	1863	1913	15,731	5.75	28,654.92	92,200.93	60,342.88	
15	Keokuk	1848		14,423	7.00	150,386.19	15,231.94		
16	Boone	1866	1868	12,451	4.98	80,992.18	15,417.91	77,047.62	974.72
17	Fort Madison	1839		12,066	8.00	24,246.58	5,474.43	91,527.64	
18	Iowa City	1853		11,267	5.12	167,096.21	22,957.23	100,351.02	364.26
19	Oskaloosa	1853	1862	9,427	3.80	85,256.30	20,182.69	38,538.65	
20	Centerville	1855	1870	8,486	3.90	55,522.83		13,865.32	
21	Creston	1871		8,034	5.00	16,793.58	44,454.66	35,166.98	
22	Oelwein	1888	1897	7,455	4.00	43,934.40	6,173.80		
23	Charles City	1860	1865	7,350	4.00	64,964.27	7,818.35	39,027.32	
24	Newton	1857	1876	6,627	3.50	70,887.88	23,745.78	91,592.09	1,331.83
25	Cedar Falls	1857	1865	6,316	4.00	43,931.22	22,251.78	6,120.90	
26	Ames	1870	1893	6,270	6.00	91,629.72	11,902.99		
27	Fairfield	1847	1868	5,948	2.50	53,327.31	6,414.64	53,703.39	649.10
28	Cherokee	1872	1891	5,824	5.50	38,017.54	7,114.83	45,428.71	
29	Webster City	1874	1895	5,657	12.00	22,319.16	23,606.97		
30	Perry	1875	1885	5,642	4.00	45,524.40	6,775.42	34,585.28	818.91
31	Red Oak	1869	1876	5,578	3.25	45,711.07	11,988.19	7,298.52	
32	Grinnell	1865	1878	5,362	2.00	59,024.95	10,408.05		
33	Atlantic	1869	1878	5,329	2.00	40,194.22	18,987.93	19,568.48	
34	Shenandoah	1871	1886	5,255	2.00	48,870.19	5,894.60		
35	Chariton	1857	1874	5,175	2.50	39,205.47			
36	Albia	1859	1876	5,067	9.00	21,647.40	37,861.48	1,364.33	439.51
37	Estherville	1881	1894	4,699	4.00	20,126.96	3,373.80	103,818.09	4,963.29
38	Washington	1864		4,697	2.00	60,155.95	5,714.73		
39	Le Mars	1881		4,683	1.50	64,757.20	7,169.00	69,912.62	
40	Spencer	1890	1892	4,599	3.50	9,470.64	31,962.21	47,153.83	137.89
41	Clarinda	1867	1882	4,511	2.00	24,368.58	9,040.39	4,585.43	689.57
42	Eagle Grove	1888	1892	4,433	4.00	19,090.58	4,334.67		
43	Carroll	1869	1892	4,254	3.50	33,764.51	10,892.67	41,215.76	
44	Marion	1865	1895	4,138	4.00	9,142.44	2,836.26	2,288.66	26,326.68
45	Decorah	1857	1871	4,039	3.00	11,894.40	35,470.12	10,012.59	
46	Mount Pleasant	1842	1856	3,987	4.00	24,688.26	3,064.06	10,303.08	1,532.04
47	Missouri Valley	1871	1885	3,985	4.50	6,390.75	16,235.40	31,340.55	
48	Iowa Falls	1869	1895	3,954	6.00	21,544.14	6,141.04		
49	Belle Plaine	1866	1886	3,887	3.00	26,027.91	2,700.31	7,681.52	372.81
50	Glenwood	1857	1884	3,862	2.50	17,559.61	4,008.59		
51	Algona	1872	1888	3,724	2.00	8,706.66	26,789.49	15,803.97	
52	Independence	1864	1885	3,672	1.75	33,445.21	1,719.29	404.95	194.34
53	Storm Lake	1873	1901	3,658	2.00	29,025.36	10,017.96		12,918.00
54	Valley Junction	1893	1906	3,631	2.00	5,747.99	19,282.36	18,058.93	
55	Indianola	1864		3,628	3.00	33,900.56	6,299.35	4,701.01	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1924

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	
\$15,748,020.93	\$160,339.54	\$117,656.50	\$167,302.05	\$193,953.50	\$21,377.45	\$274,035.62	\$ 88,142.58	
2,511,463.27	71,636.09		23,790.39	25,900.00	877.50	63,760.01	12,749.18	1
1,376,046.52	56,163.29		14,376.77	19,800.00	2,894.00	23,204.85	11,952.00	2
1,550,963.42			21,822.40	11,600.00	2,969.50	24,517.85	11,047.83	3
575,747.39	1,200.00		3,834.60	11,600.00	1,915.00	15,772.70	10,980.50	4
1,108,963.55	600.00		9,401.67	7,100.00	1,180.25	13,924.52	9,873.85	5
568,622.36		13,403.00	3,082.63	6,600.00	698.50	13,737.16	7,579.13	6
582,761.31	8,432.47	6,140.00	3,959.61	7,300.00	1,200.00	15,348.83	7,873.22	7
389,215.37			2,738.50	4,600.00	163.50	6,134.45	18.00	8
302,120.49	16,835.00		6,722.31	5,600.00	977.50	6,083.35	1,740.50	9
243,682.85	2,054.97	7,620.00	4,715.28	5,000.00	295.50	10,514.95	1,583.78	10
308,104.74		5,792.21	4,909.95	5,900.00	333.00	6,184.15	2,509.25	11
352,185.50		8,567.50	2,795.84	4,700.00	188.00	14,044.80	3,763.45	12
354,176.98			1,093.65	2,800.00	395.30	3,136.08	588.04	13
181,198.73		2,057.50	2,480.82	2,500.00	145.00	5,146.34	1,158.13	14
165,618.13			943.50	2,600.00	1,556.00	4,239.80	1,075.75	15
174,432.43	2,250.00	3,867.00	1,510.50	2,025.00	173.00	923.00	1,085.50	16
121,237.65		2,961.00	811.75	1,875.00	225.00	3,123.30	423.50	17
290,768.72		2,102.00	3,490.09	2,100.00	177.00	4,241.27	74.00	18
143,977.64		2,301.00	1,551.50	1,575.00	223.00	2,893.15		19
69,388.15		3,845.00	1,322.00	1,800.00	29.00	1,121.60		20
96,415.22		1,596.00	1,253.70	1,950.00		1,621.75	109.62	21
50,108.20		3,838.00	1,309.25	1,200.00	76.00	1,902.65		22
111,809.94		1,805.00	1,293.40	975.00	62.25	580.95	46.50	23
187,557.58		813.00	871.50	675.00	50.00	198.40	55.00	24
72,303.90		975.00	609.50	1,050.00	203.00	1,208.85		25
103,532.71		2,082.00	925.00	2,025.00	10.00	1,314.75	521.00	26
114,094.44		2,422.36	953.50	1,200.00	117.00	153.00		27
90,561.08		936.00	1,377.50	675.00	189.00	923.35	282.50	28
45,926.13		902.50	778.50	975.00		295.00		29
87,704.01		1,056.00	1,684.00	1,275.00	238.00	473.20		30
64,997.78		1,005.00	1,488.50	750.00	14.00	513.10		31
69,433.00		1,880.00	1,252.85	675.00	489.00	1,208.85		32
78,750.63		554.00	1,209.50	1,575.00	164.25	829.75	5.00	33
54,764.79		1,060.00	971.53	1,050.00	250.00	2,522.60	179.00	34
39,205.47		654.00	976.00	825.00		348.00		35
61,312.72		845.00	1,285.70	975.00		342.70		36
132,282.14		1,155.00	770.00	975.00		475.55		37
65,870.68		1,420.00	529.81	675.00		219.00		38
141,838.82		933.00	548.75	1,575.00	94.00	335.75		39
88,724.57		420.00	1,168.50	1,275.00	53.15	444.85		40
38,683.97		1,062.00	946.65	600.00	91.00	223.00	63.00	41
23,425.25		1,208.00	1,084.20	675.00	131.00	1,443.85		42
85,872.94		648.00	1,192.00	1,200.00		306.95		43
40,594.04		627.00	545.00	525.00	77.00	834.15		44
57,377.11		768.00	320.50	975.00	45.00	58.00		45
39,587.44		424.00	262.50	450.00		468.97		46
53,966.70		921.00	1,361.66	900.00	112.00	846.65		47
27,685.18		1,637.00	794.00	675.00	85.00	390.15		48
36,782.55		1,068.00	445.95	600.00		376.00		49
21,568.20		496.00	291.00	375.00	72.50	15.00		50
51,300.12		386.00	932.70	600.00		55.00		51
35,763.79		969.00	261.50	900.00				52
51,961.32		495.00	1,751.25	1,430.00		452.40		53
43,039.28			474.50	1,050.00		668.40	173.00	54
44,900.92		556.00	115.00			236.65		55

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1925; BALANCE

No. in order of population	Cities	Date of Incorporation		Population census 1920	Square miles in corporation	County Tax Receipts			
		First	Last			General government	Independent divisions	Special assessments	Miscellaneous
56	Maquoketa.....	1853	1857	3,626	4.00	8,553.44	17,466.56	1,454.86	18.18
57	Denison.....	1875	1895	3,581	4.00	89,929.23			
58	Knoxville.....	1854	1886	3,523	4.00	5,333.32	24,266.54		
59	Sheldon.....	1872	1894	3,488	1.00	8,187.16	25,855.76	31,176.68	
60	Jefferson.....	1871	1893	3,416	2.50	25,778.78	389.39	48,992.75	12,135.45
61	Vinton.....	1869		3,381	2.00	20,612.77	10,699.73	15.20	
62	Waverly.....	1859	1869	3,352	4.00	19,588.06	8,763.85	8,715.61	956.05
63	Pella.....	1855	1871	3,338	2.00	37,949.78	5,092.05		
64	Cresco.....	1866	1868	3,195	3.00	33,157.83	3,115.91	2,709.09	
65	Eldora.....	1895		3,189	4.00	25,842.77	7,807.14	5,783.20	
66	Manchester.....	1863	1868	3,111	7.75	23,032.79	4,066.28	14,674.45	
67	Hampton.....	1870	1885	2,992	5.75	33,284.00	5,172.26	1,221.47	
68	Winterset.....	1876	1885	2,906	3.00	8,710.97	23,587.39		
69	Anamosa.....	1867	1871	2,881	1.25	5,708.07	14,829.15	210.61	
70	Osage.....	1871	1880	2,878	1.00	27,165.85	2,423.52	34,270.23	
71	Harlan.....	1879	1896	2,831	3.00	7,539.18	27,007.41	31,829.99	
72	Clarion.....	1881	1911	2,826	4.00	5,326.83	3,972.32	31,730.49	8,389.24
73	Clear Lake.....	1871		2,804	2.50	9,481.10		33,822.59	
74	Mystic.....	1889	1909	2,796	1.00	4,008.66		821.18	
75	Emmetsburg.....	1877	1893	2,762	3.75	8,243.45	9,996.84	48,338.86	9,751.14
76	Osceola.....	1859	1886	2,684	2.18	12,589.79	8,853.75		
77	Nevada.....	1869	1893	2,668	2.50	6,492.06	18,918.09	2,278.35	
78	Sac City.....	1856	1901	2,630	6.25	26,038.73	4,486.63	51,769.46	
79	Tama.....	1869	1893	2,601	3.00	31,821.33	2,726.91	9,476.70	
80	New Hampton.....	1873	1896	2,539	2.25	4,615.85	15,327.91	133.57	15.00
81	Colfax.....	1875	1901	2,504	1.00	9,981.07	1,425.67	4,032.83	
82	Hawarden.....	1887	1906	2,491	3.00	11,715.27	2,529.92	48,604.72	
83	Waukon.....	1883	1901	2,359	1.00	26,728.90	4,480.57	48,603.44	
84	Monticello.....	1867	1896	2,257	4.00	6,262.77	24,835.40	390.58	478.53
85	Onawa.....	1858	1906	2,256	4.50	27,406.25		2,273.72	
86	Humboldt.....	1869		2,232	3.00	6,959.45	8,395.52	15,950.11	2,161.75
87	Sigourney.....	1858		2,210	1.00	4,900.42	10,844.54	7,696.21	
88	Leon.....	1867	1906	2,193	2.00	26,950.24			
89	Bettendorf.....	1903		2,178	3.00	23,352.02	981.70		
90	Rock Rapids.....	1885	1912	2,172	4.00	6,831.94	27,154.23	42.20	
91	Forest City.....	1879		2,145	4.00	15,018.68	2,088.78	3,500.11	
92	Tipton.....	1857		2,142	1.00	14,731.78	8,722.85	25,174.69	771.00
93	Villisca.....	1869	1892	2,111	2.50	5,046.15	21,826.84	11,216.19	125.24
94	Lake City.....	1882	1890	2,110	4.75	25,879.67	1,440.60	9,076.55	
95	Audubon.....	1881	1916	2,108	1.10	21,710.00	14,183.35		
96	Eldon.....	1873		2,091	.75	5,278.08	730.82		
97	Bedford.....	1855	1895	2,073	1.25	4,607.29	5,728.30	9,525.47	20,344.19
98	Bloomfield.....	1863	1904	2,064	2.00	6,540.17	8,193.61	3,097.31	16,421.42
99	Marengo.....	1869	1896	2,048	.66	4,539.76	17,586.73	42,931.71	
100	Rockwell City.....	1882		2,039	4.00	18,771.93	5,396.43	782.30	
101	Ida Grove.....	1877	1906	2,020	1.50	6,715.94	12,875.10	25,567.33	8,575.00
102	Hamburg.....	1867		2,017		3,612.92	10,116.06		
103	Corning.....	1871	1905	1,840	1.00	5,252.77	16,567.60		
104	Seymour.....	1874	1906	1,746	1.25	2,732.19	10,655.58	1,217.50	1,456.83
105	Stuart.....	1877	1885	1,716	1.25	10,607.36	9,934.25	6,726.43	
106	What Cheer.....	1866	1894	1,626	2.00	13,762.64			
107	Toledo.....	1880	1883	1,604	1.25	30,706.65	2,517.04	1,045.37	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1924—Continued

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	
27,492.54		414.00	687.00	975.00		641.00		56
39,929.28		486.00	651.35	1,125.00	25.00	291.10		57
29,599.86		268.00	687.25	525.00	64.00	172.90		58
64,719.60		2.00	689.25			511.55		59
87,291.37		5.00	585.00	675.00		299.75	2.00	60
31,327.70		501.00	257.00	900.00	131.00	172.10		61
38,023.07		1,210.30	266.10	525.00	88.50	25.00		62
43,041.83		723.60	206.00	375.00	45.00	117.55		63
38,982.83		567.00	295.00	525.00	29.00	190.00		64
39,383.11		455.00	269.50	600.00		277.95		65
41,773.52		119.00	391.50	1,050.00	31.00	275.67		66
39,677.73		200.00	659.52	600.00	27.00	10.00		67
32,298.86		126.00	473.38	525.00				68
20,747.82		485.00	199.50	525.00	85.00	118.00	4.00	69
63,859.10		909.00	370.38	450.00		80.25	90.00	70
66,376.58		651.00	805.00	600.00	94.00	127.80		71
49,418.38		1,096.40	1,072.50	675.00	27.35	780.33	22.50	72
43,303.69		198.00	597.00	450.00	96.00	1,045.00		73
4,829.84		966.00	501.00	300.00	76.50	335.00		74
76,330.29		192.50	483.50	443.75	43.00			75
21,443.54		212.50	80.35	525.00			54.85	76
27,688.50		447.00	903.50	375.00		257.50		77
82,294.82		974.70	130.00	525.00	46.00	563.87	24.00	78
44,024.94		948.00	270.00	862.50	188.40			79
20,092.33		312.00	125.00	919.25	87.00			80
15,439.57	1,021.72	506.00		300.00	48.00	165.65		81
62,849.91		903.00	262.00	825.00		377.15	12.00	82
79,902.91		920.00	2.00	525.00		42.55		83
31,967.28	96.00	701.50		675.00	216.00	290.00	79.00	84
29,679.97		129.00	321.50	525.00		265.25		85
33,466.83		327.00	692.50	450.00	2.00	351.50		86
23,441.17		559.00	196.00	750.00		177.00	40.00	87
26,950.24				375.00	15.00	220.60		88
24,333.72			617.00	600.00	94.00	1,405.70		89
34,028.37			459.54	450.00		187.15	16.50	90
20,607.57		6.00	346.09	525.00		120.00	150.00	91
49,400.82	50.00	204.00	322.25	825.00		65.00	20.00	92
38,214.42		304.00	469.00	450.00	8.00	695.17		93
36,896.82		378.00	537.00	225.00		653.83		94
35,893.85		368.00	319.00	450.00		127.05		95
6,008.90			219.00	173.00	300.00	135.85		96
40,205.25		635.00	105.00	225.00	63.00			97
34,252.51		574.68	105.00	600.00		95.00		98
65,058.20		216.00	446.00	675.00		182.00	14.00	99
24,950.66		445.00	892.50	525.00	56.00	158.60		100
53,733.37		367.00	446.00	600.00	14.25			101
13,728.98		243.00	39.00	375.00	212.50	162.10		102
21,820.37		351.00	526.20	525.00	120.25	267.95	13.50	103
16,062.10		15.25	262.55	225.00		130.50		104
27,268.04		99.00	317.00	300.00		110.00		105
13,762.64		316.00	100.00	300.00		24.00		106
34,269.06		298.00	257.00	150.00		95.00		107

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1925;

No. in order of population	Cities	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	Grand total.....	\$ 905,410.27	\$37,661.63	\$58,403.22	\$30,421.41	\$ 6,247.71	\$446,465.57
1	Des Moines.....		603.00	1,500.00	1,810.00		43,192.16
2	Sioux City.....	5,501.00	22,906.49	1,200.00	5,850.82	254.00	
3	Davenport.....	6,373.10		2,000.00			
4	Cedar Rapids.....			2,464.78	540.00		36,726.70
5	Dubuque.....	185.60		20,591.47	2,883.45		
6	Waterloo.....	65,205.49	144.55	6,924.53	231.00	93.00	153,541.91
7	Council Bluffs.....	15,351.89	8,118.00		76.00		
8	Clinton.....	76,870.13		500.00	170.00		19,044.25
9	Burlington.....	47,515.73		519.01	170.00	2,178.81	1,449.07
10	Ottumwa.....	52,013.48			50.00		28,915.35
11	Mason City.....	8,346.20		1,119.58	2,135.00		7,216.84
12	Fort Dodge.....	19,749.35	3,756.75	938.29	215.00	102.50	1,537.88
13	Muscatine.....				440.00	61.96	
14	Marshalltown.....	3,247.59		480.00	731.67		
15	Keokuk.....			44.35	773.80		6,325.35
16	Boone.....	70,115.27		1,241.78			
17	Fort Madison.....	119.05	37.60	89.39	658.50	14.15	61.45
18	Iowa City.....	77,582.21			286.60	218.00	17,544.92
19	Oskaloosa.....	1,697.88		154.38	96.00		8,923.50
20	Centerville.....						
21	Creston.....	1,961.76		17.50			
22	Oelwein.....	15,308.42		50.43		34.16	
23	Charles City.....			182.10	206.50	44.01	
24	Newton.....	872.69					
25	Cedar Falls.....			303.00	90.25		
26	Ames.....	7,032.17					
27	Fairfield.....	8,899.37		11,023.00	160.00		2,908.76
28	Cherokee.....	8,229.65					
29	Webster City.....	18.96		434.51	1,350.00		.75
30	Perry.....	10,821.41			322.00		4,875.00
31	Red Oak.....	260.91		10.00		124.35	
32	Grinnell.....		665.60		427.50		
33	Atlantic.....	19,827.56		16.07	90.00		
34	Shenandoah.....	68,591.60		55.00		7.50	312.81
35	Chariton.....						
36	Albia.....			4.35	32.00		
37	Estherville.....				145.00		60,525.34
38	Washington.....				20.00		
39	Le Mars.....		20.50	81.92	7.00	225.33	
40	Spencer.....	70.07			48.00	73.10	
41	Clarinda.....			162.50	4,602.33		4,556.61
42	Eagle Grove.....			395.43	240.18	92.50	
43	Carroll.....				25.00		5,615.58
44	Marion.....	4,161.63				162.76	
45	Decorah.....	2,208.87					425.19
46	Mount Pleasant.....						
47	Missouri Valley.....			29.00			
48	Iowa Falls.....	49,026.54		725.00	140.00	874.72	
49	Belle Plaine.....			8.50			
50	Glenwood.....				2,631.25		50.00
51	Algona.....						
52	Independence.....	1,699.68		25.00			3,976.54
53	Storm Lake.....	2,357.94	155.00	57.01			
54	Valley Junction.....	196.93					12,649.87
55	Indianola.....	270.36		20.00	272.00	18.07	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1924

Street Department Receipts									No. in order of population
Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting	
\$ 104,269.29	\$ 101,971.91	\$34,734.21	\$49,262.28	\$2,797,877.74	\$40,083.31	\$ 1,982.34	\$147,285.63	\$39,332.78	
1,418.87	398.50		10,610.40	257,746.10	28,676.34		71,476.43		1
837.74			376.27	165,317.23	4,205.00	910.58	21,395.41	4,409.06	2
	39,772.68		1,794.95	121,898.31	1,345.00	169.10	12,904.01	142.00	3
1,667.34	3,611.25	276.00	10,364.68	100,953.55					4
	20,632.49	15,150.01	14.80	101,538.11	2,263.85				5
290.90	1,393.43	202.50	3,760.43	276,888.16	75.00			89.30	6
24,790.38	7,494.91	115.00	73.88	106,274.19				5.25	7
562.19	3,360.77	1,333.07		115,494.86				61.76	8
11,245.79	517.74	1,062.75	717.63	104,235.19				5,060.44	9
5,882.42		151.36	216.60	119,013.69		2.00		131.50	10
281.43	475.74		3,657.46	48,950.81					11
277.39	650.05		648.75	61,935.55					12
24.13				8,539.16					13
22,830.47	304.17	1,453.81		42,535.50					14
508.44	446.08		1.50	18,514.57	1,182.48	37.21	3,055.06		15
7,727.68	9,192.79	72.60		100,184.12		23.75		154.25	16
491.57		18.78		10,910.04	240.43				17
			565.97	108,382.06				2.25	18
	30.50	153.30	26.05	19,625.26	90.11		459.99		19
				8,117.60					20
360.70				8,871.03					21
40.00			365.25	23,674.16					22
				4,695.71					23
			149.26	3,693.85		26.62		3.98	24
2,429.58			1,286.51	8,155.69					25
2,818.08	2,167.00	500.00	107.75	19,502.75					26
46.52			20.00	27,903.51		155.29		7,295.04	27
288.57		100.00	42.05	13,043.62					28
267.52			237.57	5,260.31	309.24	7.15			29
122.65			76.65	20,943.91	659.99	47.00	187.50		30
92.17		36.21		4,294.24	240.27	49.37		46.36	31
5.00		7.25	217.00	6,328.05				39.25	32
	41.32		29.66	24,342.11		3.00			33
340.28	713.10	50.00	44.83	77,048.25	591.30	8.45		4.30	34
	569.80		1,156.00	4,528.80					35
94.80			11.00	3,590.55					36
38.10			4,128.00	68,211.99	43.90				37
325.69			1.00	3,190.50					38
118.95		62.50	140.60	4,143.30		40.25			39
			258.95	3,811.62					40
74.63			220.42	12,602.14					41
17.00	34.00		253.30	5,574.46		14.75		37.00	42
337.90				9,325.43				2.25	43
60.72		220.00	44.00	7,257.26		10.75		2.00	44
	179.71	5,043.10		10,023.37				1,734.85	45
				1,605.47				41.50	46
				4,170.31	110.00				47
1.93				54,349.34		22.35		956.00	48
544.75				3,043.20					49
		32.50		3,963.25					50
10.60				1,984.30				220.00	51
161.94			354.00	8,347.66		9.50			52
850.72			21.50	7,570.82		28.89			53
			25.11	15,237.81	22.20	12.00		44.35	54
164.15			63.86	1,715.09					55

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1925; BALANCE

No. in order of population	Cities	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
56	Maquoketa						
57	Denison				35.00	312.00	
58	Knoxville	32,347.15					
59	Sheldon		786.27	10.00			
60	Jefferson	1,834.00		43.20	50.00		
61	Vinton	73.10		353.19	125.00		3,500.00
62	Waverly	4,100.78		118.50	11.50		5,002.12
63	Pella	64,270.87			75.10	600.00	
64	Cresco		9.00				75.00
65	Eldora						
66	Manchester	44,156.40		100.00	180.00		713.70
67	Hampton			130.00	2.00		
68	Winterset						
69	Anamosa	26,456.31	18.45	15.00			592.25
70	Osage	488.44	357.90	14.95			
71	Harlan	352.10		95.06		80.32	3,860.63
72	Clarion			71.00		5.00	
73	Clear Lake	223.85			119.20		
74	Mystic						
75	Emmetsburg		40.30	34.65	69.50		619.29
76	Osceola	47.62		9.90	120.00	84.81	
77	Nevada			316.00			
78	Sac City			275.00	116.00	391.35	
79	Tama						6,901.65
80	New Hampton	27,110.07					
81	Colfax	15,772.10					
82	Hawarden				909.50		530.00
83	Waukon						
84	Monticello		1.50	21.70	234.66	6.00	
85	Onawa			169.00			
86	Humboldt			11.35			
87	Sigourney		24.15	5.50			
88	Leon				205.00		
89	Bettendorf				54.00	10.00	
90	Rock Rapids	30,814.62		940.56	137.10		
91	Forest City				511.00		
92	Tipton			35.00			
93	Villisca			20.00			
94	Lake City	597.89		627.20			
95	Audubon						240.00
96	Eldon			379.60			
97	Bedford			118.40		5.00	
98	Bloomfield				12.00	75.25	
99	Marengo		16.57	60.00			
100	Rockwell City	5,074.48		806.43			
101	Ida Grove			140.15		96.06	
102	Hamburg			110.00	25.00		500.00
103	Corning						
104	Seymour						555.10
105	Stuart				3.00		
106	What Cheer						
107	Toledo			9.00			3,000.00

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1924—Continued

Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street Department Receipts				No. in order of population
					Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting	
61.85				2,778.85				2,102.04	56
	2,679.12		1.50	5,606.07				7.00	57
				34,064.30					58
			225.40	2,224.47					59
11.91			38.65	8,544.51					60
3.00		30.00	188.40	6,233.79		81.86		2,657.39	61
14.00			70.66	11,427.46					62
3.00			313.01	66,729.13					63
			.50	1,600.50		82.64		283.64	64
				1,602.45		1.60			65
1,629.11			18.60	48,664.98					66
			162.17	1,790.69					67
			353.96	1,478.34					68
40.00		709.70	39.93	29,288.14		34.90		734.00	69
53.50			100.00	2,914.42				855.46	70
2,251.86				8,917.77					71
	350.00		790.47	5,490.55					72
				2,729.05				2,498.03	73
			11.05	2,189.55					74
149.41			400.45	2,476.35					75
				1,135.03					76
55.02		240.27		2,594.29				671.80	77
		5,000.00	202.03	8,247.45					78
	6,588.23			15,758.78					79
				28,553.32		124.39		778.21	80
7,304.70			96.13	25,214.30					81
				3,818.65					82
			15.86	1,505.41				10.50	83
.08			21.85	2,343.29				3,562.31	84
			15.00	1,424.75					85
				1,834.35	28.20				86
			785.98	2,537.63					87
				815.60					88
365.50			2,479.32	5,625.52		43.65		152.50	89
2,859.52				35,864.99					90
		750.00	350.00	2,758.09					91
	47.42		12.00	1,580.67		16.54		2,366.20	92
				1,946.17					93
		400.00		3,418.92					94
54.35			206.73	1,765.13					95
	275.38			1,482.83					96
336.16		890.00		2,377.56		6.80		11.10	97
2.50			77.25	1,541.68					98
				1,609.57					99
100.00				8,058.01					100
			155.23	1,818.69					101
516.13		408.00		2,590.73					102
			28.26	1,832.16					103
				1,188.40			37,807.23		104
8.00		275.50	18.25	1,130.75		11.95		5.65	105
				740.00					106
	45.73			3,854.73				2,154.26	107

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1925;

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
	Grand total.....	\$29,845.55	\$29,215.52	\$ 287,745.13	\$ 2,370,360.23	\$ 116,711.07	\$37,312.40
1	Des Moines.....	211.80	4,328.53	104,603.10			
2	Sioux City.....	5,474.39	2,689.18	30,083.62	291,720.76	19,468.57	993.14
3	Davenport.....	6,112.51	314.75	20,987.37			
4	Cedar Rapids.....	168.00	281.75	449.75	181,127.79		
5	Dubuque.....		4,993.87	7,257.72	171,212.20	14,414.88	
6	Waterloo.....	8.13	612.04	784.47	145,165.25		
7	Council Bluffs.....			5.25	223,914.54	1,789.88	
8	Clinton.....	15.00	239.70	316.46			
9	Burlington.....	73.30	62.27	5,196.01			
10	Ottumwa.....		1,500.00	1,633.50	112,663.71	6,744.24	
11	Mason City.....		1,010.27	1,010.27	80,831.14	8,306.25	7,242.12
12	Fort Dodge.....	3,454.92		3,454.92	72,498.86	4,992.09	
13	Muscatine.....				53,641.27		5,092.64
14	Marshalltown.....	333.52		333.52			
15	Keokuk.....	100.50	6.47	4,381.72			
16	Boone.....	86.20	27.00	291.20	65,603.85		1,548.41
17	Fort Madison.....	25.18	164.66	430.27			
18	Iowa City.....	25.00	1,027.89	1,055.14			
19	Oskaloosa.....	731.00	24.35	1,305.45	53,804.10	841.40	8,804.88
20	Centerville.....		177.95	177.95			
21	Creston.....						
22	Oelwein.....		59.45	59.45	16,709.95	2,093.50	150.00
23	Charles City.....				14,231.98	1,550.19	101.50
24	Newton.....	19.00	177.05	226.65	44,717.03	127.34	1,043.00
25	Cedar Falls.....		116.53	116.53	27,056.41		337.49
26	Ames.....				71,501.65	37,869.20	710.90
27	Fairfield.....	58.53	97.23	7,606.09	24,304.80	867.31	1,111.29
28	Cherokee.....	6.25		6.25	9,694.09	770.65	323.65
29	Webster City.....		8.50	324.89	12,464.56		107.50
30	Perry.....	793.54	95.49	1,783.52	23,577.71	1,833.30	903.75
31	Red Oak.....	50.00	8,313.77	8,699.77	18,460.70	377.20	1,253.15
32	Grinnell.....	16.00		55.25	21,528.40	161.60	
33	Atlantic.....			3.00	37,233.05		
34	Shenandoah.....		67.23	671.28	15,642.24	1,643.63	162.15
35	Chariton.....	190.00		190.00	16,514.03		
36	Albia.....	87.99		87.99	10,751.72		
37	Estherville.....	130.00	35.00	208.90	9,230.94	562.66	
38	Washington.....	251.00	6.00	257.00	15,165.24	2,077.76	1,192.06
39	Le Mars.....	10.00	33.50	83.75			
40	Spencer.....				11,273.67		
41	Clarinda.....				12,683.27		52.45
42	Eagle Grove.....		16.08	67.83	7,797.17	27.12	322.55
43	Carroll.....			2.25	26,112.44		
44	Marion.....		49.50	62.25			
45	Decorah.....			1,734.85	9,868.18		
46	Mount Pleasant.....		167.94	209.44	11,538.53	259.54	
47	Missouri Valley.....			110.00	10,385.21		
48	Iowa Falls.....	1,261.62	45.40	2,285.37	12,757.68	716.00	92.40
49	Belle Plaine.....				7,109.23		
50	Glenwood.....	22.93	12.60	35.53	6,602.24		
51	Algona.....			220.00	8,699.46	833.46	617.40
52	Independence.....		1,050.79	1,060.29	10,275.57	854.83	
53	Storm Lake.....	106.99		185.88	14,886.93	115.10	760.00
54	Valley Junction.....			78.55	12,695.35	90.84	58.10
55	Indianola.....				7,921.30	587.81	112.61

GENERAL TABLES—CITIES

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POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1924

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				
\$ 2,524,383.70	\$ 1,386,845.97	\$ 48,181.63	\$ 17,951.00	\$ 1,452,978.60	\$ 93,361.44	\$22,917.70	\$42,901.42	
812,182.47						2,877.51	2,205.00	1
181,127.79							2,211.00	2
185,627.08							1,302.32	3
145,165.25								4
225,704.42							757.00	5
							1,287.74	6
119,407.06							831.31	7
96,379.51							127.40	8
77,490.95	24,771.54			24,771.54			19,000.00	9
58,733.91	44,540.10		747.75	45,287.85			796.36	10
		95.39		95.39			275.00	11
							302.67	12
67,162.26							653.45	13
			1,273.41	1,273.41			1,837.14	14
63,450.38							741.60	15
								16
							526.86	17
18,953.45								18
15,883.57								19
45,887.37								20
27,393.90	88,131.26	2,001.65		90,732.91	43,009.94		793.38	21
110,108.75	138,528.73		1,805.00	140,423.73			318.76	22
26,283.40								23
10,788.39								24
12,572.06	78,837.60	15,714.41	637.50	95,189.60	27,313.72		202.58	25
25,814.76								26
20,100.05								27
21,090.00								28
37,233.05	84,999.05			84,999.05			941.67	29
17,448.02								30
16,514.03								31
10,751.72								32
9,793.60	52,061.07	2,563.05	8,232.04	63,756.16	22,137.78			33
18,435.06							194.40	34
	234.00			234.00				35
11,273.67	92,780.76			92,780.76			173.82	36
12,735.72							78.00	37
8,146.84								38
26,112.44							2,343.77	39
								40
9,868.18								41
11,798.07	57,489.26	1,023.57	232.50	58,745.33			182.50	42
10,385.21								43
13,566.08							133.50	44
7,109.23								45
6,602.24							89.00	46
10,150.32	59,068.04	2,932.77	202.50	62,203.31				47
11,130.40	52,508.57	2,190.31		54,698.88				48
15,762.03							308.11	49
12,844.29								50
8,621.22	50,716.20	8,812.33	99.15	59,627.68				51

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1925; BALANCE

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
56	Maquoketa	69.50		2,171.54	7,657.77		46.52
57	Denison			7.00	15,952.10		
58	Knoxville				16,559.81		
59	Sheldon	1,458.02	516.60	1,974.62	10,412.87		
60	Jefferson		17.00	17.00	9,450.48	188.05	622.50
61	Vinton			2,739.25	11,000.09	800.40	
62	Waverly				9,477.42	378.27	77.50
63	Pella				13,830.95	1,305.00	145.58
64	Cresco			366.28	6,437.18	624.15	
65	Eldora	714.65	151.88	866.53	7,826.92		
66	Manchester				10,048.55	65.75	200.00
67	Hampton				8,548.19		
68	Winterset				3,411.97		
69	Anamosa			768.90	5,171.55		1,904.09
70	Osage			855.46	6,666.27	168.50	134.75
71	Harlan				11,500.01		456.35
72	Clarion				6,698.12		
73	Clear Lake	46.40		2,544.43	14,587.52	127.50	11.91
74	Mystic						
75	Emmetsburg	18.00		18.00	6,829.76		280.00
76	Osceola				5,633.19		
77	Nevada			671.80	6,308.98	10.24	
78	Sac City				6,294.05		
79	Tama				9,057.82		
80	New Hampton		94.54	997.14	8,479.04	101.08	
81	Colfax				4,817.86	828.72	
82	Hawarden	2.00		2.00	6,473.45		40.00
83	Waukon			10.50	5,094.37	122.65	224.00
84	Monticello	2.00		3,564.31	6,654.02	112.05	3.50
85	Onawa	22.00	24.50	46.50	5,903.84		
86	Humboldt	2,606.52	13.32	2,738.04	5,285.03		
87	Sigourney				2,484.74	14.50	8.31
88	Leon				3,870.60		
89	Bettendorf	4,846.16	488.40	5,530.71			
90	Rock Rapids				7,452.20		
91	Forest City	4.00	44.71	48.71	5,296.23		
92	Tipton	15.00		2,397.74	7,713.40	238.00	
93	Villisca				4,990.53		
94	Lake City				4,635.09	35.08	
95	Audubon				3,650.39		
96	Eldon				22,758.98		
97	Bedford			17.90	3,562.14	430.00	
98	Bloomfield		16.75	16.75	2,920.00	20.00	
99	Marengo				5,041.19		
100	Rockwell City		18.75	18.75	9,119.70		
101	Ida Grove				3,862.52		
102	Hamburg				2,876.29		
103	Corning				4,027.65	1,580.33	
104	Seymour	128.00		37,935.23	996.11	47.64	
105	Stuart		16.33	33.93	4,286.50		
106	What Cheer				1,877.63		
107	Toledo			2,154.26	4,286.37		64.25

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1924—Continued

[illegible]

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1925;

No. in order of population	Cities	Receipts, Markets and Public Scales			
		Rentals	Sales	Miscellaneous	Total—Markets and public scales
	Grand total.....	\$ 27,782.87	\$ 1,337.52	\$ 2,844.70	\$ 31,965.09
1	Des Moines.....	15,442.10		1,127.17	16,569.27
2	Sioux City.....	1,933.50			1,933.50
3	Davenport.....				
4	Cedar Rapids.....				
5	Dubuque.....	492.00		248.97	740.97
6	Waterloo.....				
7	Council Bluffs.....			647.70	647.70
8	Clinton.....				
9	Burlington.....	1,026.60			1,026.60
10	Ottumwa.....				
11	Mason City.....	507.65			507.65
12	Fort Dodge.....				
13	Muscatine.....	1,067.85			1,067.85
14	Marshalltown.....				
15	Keokuk.....	3,902.65			3,902.65
16	Boone.....				
17	Fort Madison.....				
18	Iowa City.....			61.32	61.32
19	Oskaloosa.....	120.00			120.00
20	Centerville.....	597.92			597.92
21	Creston.....				
22	Oelwein.....				
23	Charles City.....		82.35		82.35
24	Newton.....		29.90		29.90
25	Cedar Falls.....				
26	Ames.....				
27	Fairfield.....		63.61		63.61
28	Cherokee.....				
29	Webster City.....		917.36		917.36
30	Perry.....				
31	Red Oak.....				
32	Grinnell.....				
33	Atlantic.....				
34	Shenandoah.....				
35	Chariton.....				
36	Albia.....				
37	Estherville.....				
38	Washington.....				
39	Le Mars.....				
40	Spencer.....	2,263.20			2,263.20
41	Clarinda.....			97.10	97.10
42	Eagle Grove.....				
43	Carroll.....				
44	Marion.....				
45	Decorah.....				
46	Mount Pleasant.....			80.14	80.14
47	Missouri Valley.....				
48	Iowa Falls.....				
49	Belle Plaine.....				
50	Glenwood.....				
51	Algona.....				
52	Independence.....			33.50	33.50
53	Storm Lake.....				
54	Valley Junction.....				
55	Indianola.....				

GENERAL TABLES—CITIES

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1924

[illegible]

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1925; BALANCE

No. in order of population	Cities	Receipts, Markets and Public Scales			
		Rentals	Sales	Miscellaneous	Total—Markets and public scales
56	Maquoketa		244.30		244.30
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				
75	Emmetsburg				
76	Osceola				
77	Nevada				
78	Sac City				
79	Tama				
80	New Hampton				
81	Colfax				
82	Hawarden				
83	Waukon				
84	Monticello				
85	Onawa				
86	Humboldt				
87	Sigourney				
88	Leon				
89	Bettendorf				
90	Rock Rapids			548.80	548.80
91	Forest City				
92	Tipton	349.70			349.70
93	Villisca	79.70			79.70
94	Lake City				
95	Audubon				
96	Eldon				
97	Bedford				
98	Bloomfield				
99	Marengo				
100	Rockwell City				
101	Ida Grove				
102	Hamburg				
103	Corning				
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo				

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1924—Continued

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	
									56
									57
	118.50			118.50		663.26		663.26	58
						1,881.00		1,881.00	59
									60
	104.00	50.00		154.00					61
						865.00	2,150.22	3,015.22	62
									63
									64
									65
									66
									67
									68
									69
						340.00		340.00	70
									71
							4.81	4.81	72
						674.50	565.25	1,239.75	73
						198.00		198.00	74
									75
						923.50		923.50	76
						292.00		292.00	77
						1,253.35		1,253.35	78
						456.00		456.00	79
									80
			134.00	134.00	190.10	680.00	390.00	1,260.10	81
									82
			12.00	12.00		400.00	592.27	992.27	83
						1,783.24		1,783.24	84
									85
									86
						267.50		267.50	87
									88
						111.00		111.00	89
									90
									91
						2,154.00		2,154.00	92
						235.00	3.00	238.00	93
									94
						102.20		102.20	95
									96
									97
									98
									99
									100
			52.75	52.75					101
						250.00	238.00	488.00	102
							384.34	384.34	103
			95.35	95.35		237.00		237.00	104
						418.50		418.50	105
									106
						685.00	517.92	1,202.92	107

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1E—CITIES—DATE OF INCORPORATION; AREA;
31, 1925; BALANCE

No. in order of population	Cities	Receipts—Municipal Industries			Receipts—General Bonds		
		Total hospital	Total miscellaneous	Total all municipal industry receipts	Par value	Premium	Accrued interest
	Grand total	\$22,505.66	\$90,150.18	\$4,588,655.64	\$1,059,269.88	\$ 6,441.39	\$7,138.73
1	Des Moines		147.16	86,816.22	538.14		
2	Sioux City			326,453.18	93,000.00		
3	Davenport		2,368.43	68,898.67			
4	Cedar Rapids			197,966.75			
5	Dubuque	1,114.65		205,848.67	150,000.00	2,550.00	50.00
6	Waterloo			149,494.04	109,740.13		1,006.70
7	Council Bluffs			234,424.45			
8	Clinton			951.31	77,785.00		418.85
9	Burlington		61,627.12	63,642.12	4,900.00	47.00	9.19
10	Ottumwa		478.67	139,035.42			
11	Mason City			97,646.52			
12	Fort Dodge		1,122.10	103,659.59	50,000.00	440.00	145.10
13	Muscatine			130,613.43	3,500.00		
14	Marshalltown			758.84	13,000.00		20.69
15	Keokuk			12,282.82			
16	Boone			68,091.45			
17	Fort Madison		849.94	3,583.35	70,000.00	2,163.63	
18	Iowa City		29.00	3,992.43	18,781.61		
19	Oskaloosa	20.00		64,117.24			
20	Centerville		1,121.94	1,719.86			
21	Creston			2,235.35			
22	Oelwein			21,888.28	45,000.00	145.00	795.62
23	Charles City			16,759.40			
24	Newton		7,109.50	98,600.65			
25	Cedar Falls	21,871.01		144,510.66	20,700.00	113.85	
26	Ames			253,101.84			
27	Fairfield			26,347.01			
28	Cherokee			12,113.40	25,525.00		131.34
29	Webster City			139,644.58			
30	Perry		11.23	27,701.10			
31	Red Oak			26,815.58			
32	Grinnell			29,380.61	11,500.00	28.75	35.20
33	Atlantic			122,738.10			
34	Shenandoah			19,761.96	50,000.00		1,063.70
35	Chariton			16,514.03	14,000.00		327.55
36	Albia		40.00	10,791.72			
37	Estherville			95,767.54			
38	Washington			18,641.96			
39	Le Mars			284.00	8,000.00	37.67	
40	Spencer		102.90	121,803.28			
41	Clarinda			15,865.32			
42	Eagle Grove			11,079.74			
43	Carroll			24,186.21			
44	Marion			1,429.30	63,500.00		92.16
45	Decorah			9,868.18			
46	Mount Pleasant		7,155.82	80,430.34			
47	Missouri Valley			10,385.21			
48	Iowa Falls		38.89	13,743.47			
49	Belle Plaine			7,109.23			
50	Glenwood		24.00	6,715.24			
51	Algona			72,353.63			
52	Independence			65,862.78			
53	Storm Lake			16,270.18	34,000.00	435.00	504.43
54	Valley Junction			12,844.29	15,000.00	300.00	102.50
55	Indianola			68,688.82	12,500.00	55.00	87.21

GENERAL TABLES—CITIES

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POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1924

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REPORT ON MUNICIPAL FINANCES

TABLE NO. 1E—CONTINUED—CITIES—DATE OF INCORPORATION;
MARCH 31, 1925;

No. in order of population	Cities	Receipts—Municipal Industries —Continued			Receipts—General Bonds		
		Total hospital	Total miscellaneous	Total all municipal industry receipts	Par value	Premium	Accrued interest
56	Maquoketa			27,945.42			
57	Denison			83,306.21	15,000.00		141.01
58	Knoxville			17,341.57			
59	Sheldon			12,293.87			
60	Jefferson			10,261.03			
61	Vinton		2.40	54,219.05			
62	Waverly			65,751.00			
63	Pella			62,876.23			
64	Cresco		39.23	7,234.35	24,000.00		13.15
65	Eldora			8,168.11			
66	Manchester			10,314.30			
67	Hampton			8,009.38			
68	Winterset			41,646.31			
69	Anamosa			7,809.54			
70	Osage			7,835.24			
71	Harlan			56,716.89	8,000.00		31.11
72	Clarion		323.00	7,054.33			
73	Clear Lake			15,966.68			
74	Mystic			198.00			
75	Emmetsburg			7,274.76			
76	Osceola			6,556.69			
77	Nevada			7,006.13	27,000.00	85.00	131.37
78	Sac City			7,547.40			
79	Tama			9,513.82	11,800.00	40.49	
80	New Hampton			46,875.80	9,500.00		79.17
81	Colfax			5,646.58			
82	Hawarden			49,255.01			
83	Waukon			5,441.92	18,000.00		686.28
84	Monticello			8,123.69			
85	Onawa		7,536.79	51,995.75			
86	Humboldt			5,285.03			
87	Sigourney			3,564.62			
88	Leon			4,138.10			
89	Bettendorf						
90	Rock Rapids			71,193.53			
91	Forest City			5,296.23			
92	Tipton			36,234.30			
93	Villisca			7,236.58	5,000.00		7.78
94	Lake City			5,018.17			
95	Audubon			4,285.19	50,000.00		1,258.62
96	Eldon			22,861.18			
97	Bedford			4,302.14			
98	Bloomfield		21.97	45,703.64			
99	Marengo			5,041.19			
100	Rockwell City			9,239.42			
101	Ida Grove			3,915.27			
102	Hamburg			3,116.79			
103	Corning			5,992.32			
104	Seymour			17,689.46			
105	Stuart			23,472.64			
106	What Cheer			1,877.63			
107	Toledo			5,553.54			

GENERAL TABLES—CITIES

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1924

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REPORT ON MUNICIPAL FINANCES

TABLE NO. 1F—CITIES—DATE OF INCORPORATION; AREA;
31, 1925; BALANCE

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
	Grand total.....	\$ 56,031.16	\$ 147,085.49	\$ 736,956.29
1	Des Moines.....		80,652.74	18,450.71
2	Sioux City.....		21,739.72	74.42
3	Davenport.....		12,152.92	122.77
4	Cedar Rapids.....		3,944.91	
5	Dubuque.....		922.48	26,363.48
6	Waterloo.....		3,503.07	2,853.35
7	Council Bluffs.....	6,500.00	4,613.98	543,730.46
8	Clinton.....		3,323.13	
9	Burlington.....	3,000.00	2,546.03	54,723.16
10	Ottumwa.....		1,461.14	660.75
11	Mason City.....		3,590.80	929.83
12	Fort Dodge.....		2,411.34	
13	Muscatine.....			
14	Marshalltown.....		804.11	9,605.16
15	Keokuk.....		1,295.47	
16	Boone.....		753.68	
17	Fort Madison.....		815.73	315.05
18	Iowa City.....		1,831.03	
19	Oskaloosa.....	2,569.68	1,424.11	
20	Centerville.....		822.47	
21	Creston.....		688.89	
22	Oelwein.....			852.79
23	Charles City.....		1,430.73	
24	Newton.....		1,496.07	2,510.00
25	Cedar Falls.....		833.61	
26	Ames.....		2,193.97	399.50
27	Fairfield.....		825.68	
28	Cherokee.....		940.20	1,040.00
29	Webster City.....		662.29	725.00
30	Perry.....		634.82	
31	Red Oak.....		605.45	
32	Grinnell.....		640.25	
33	Atlantic.....		258.25	
34	Shenandoah.....		1,191.58	9.65
35	Chariton.....		272.14	1,514.83
36	Albia.....		1,076.52	
37	Estherville.....		1,052.26	2,712.70
38	Washington.....	8,483.95	359.96	
39	Le Mars.....		399.00	
40	Spencer.....		1,005.93	604.00
41	Clarinda.....		939.54	1,002.25
42	Eagle Grove.....	2,162.45	856.79	245.00
43	Carroll.....		589.28	.06
44	Marion.....		525.15	
45	Decorah.....		462.46	
46	Mount Pleasant.....		815.23	15,207.85
47	Missouri Valley.....			
48	Iowa Falls.....		692.69	1,486.62
49	Belle Plaine.....		1,416.83	
50	Glenwood.....		203.99	151.86
51	Algona.....		891.24	30.00
52	Independence.....		346.60	200.00
53	Storm Lake.....		825.47	3,394.93
54	Valley Junction.....		459.02	11,762.63
55	Indianola.....		826.93	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1924

Total all receipts bonds, loans and miscellaneous	Overdrafts; Warrants Outstanding March 31, 1925; Balance April 1, 1924 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstanding March 31, 1925	Balances April 1, 1924	Grand total for year	
\$ 3,666,976.67	\$ 51,496.93	\$ 27,218,544.46	\$ 819,899.29	\$ 6,685,203.72	\$ 34,723,647.47	
106,001.85		3,066,720.04	87,279.60	902,099.81	4,056,099.45	1
274,814.14		2,181,714.69		571,660.94	2,753,375.63	2
36,584.06		1,799,331.83	1,886.35	790,667.46	2,591,885.64	3
3,944.91		879,062.35	6,918.65	188,911.30	1,074,892.30	4
746,167.69		2,169,775.74	11,849.62	61,972.85	2,243,598.21	5
463,747.85		1,459,536.88	103,965.83	142,918.45	1,706,421.16	6
554,961.98		1,478,427.18	146,430.72	293,969.27	1,918,827.17	7
81,526.98	119.74	587,624.72	21,286.65	185,920.90	794,832.27	8
65,225.38		540,419.19		92,845.10	633,264.29	9
2,121.89		505,487.35	5,593.32	41,414.84	552,495.51	10
4,440.80	79.83	460,232.97	35,339.64	160,097.54	655,670.15	11
53,046.44		574,282.02	39,408.59	95,679.84	709,370.45	12
3,500.00		496,829.57	10,974.89	196,216.84	704,021.30	13
23,429.96		248,256.55	6,012.74	41,781.53	296,050.82	14
1,295.47	7,619.78	209,712.49	164.45	70,150.20	280,027.14	15
753.68		343,752.88	14,388.57	47,138.44	405,279.89	16
73,294.41		209,455.72	241.20	15,626.60	225,323.52	17
20,112.64	15,400.35	427,908.44	1,319.45	50,717.08	491,797.97	18
19,793.79		248,819.38	22,954.12	86,950.48	358,723.98	19
822.47		80,226.03	530.50	17,909.32	98,665.85	20
688.89		108,210.49	316.15	24,420.25	132,946.89	21
46,849.07		142,579.16	43,563.37	35,162.73	221,305.26	22
1,430.73		134,695.78	5,851.19	68,205.18	208,752.15	23
4,006.07		294,084.80	20,214.40	63,161.64	377,460.84	24
21,647.46		246,734.24	4,177.78	43,406.52	294,318.54	25
2,593.47		398,730.77	49.40	75,791.99	474,572.16	26
76,263.18		252,214.23	438.85	60,689.63	313,342.71	27
1,980.20		147,895.89	1,882.38	58,241.57	208,019.84	28
3,387.29		194,543.20	1,169.80	55,899.76	251,612.76	29
634.82		138,767.36	18,858.38	29,209.52	186,835.26	30
605.45		105,434.87	10,899.17	34,551.81	150,885.85	31
12,204.20	3,526.18	120,927.29	60.35	55,868.53	176,856.17	32
7,450.94		233,284.78	9,747.41	21,026.18	264,058.37	33
94,914.51		247,160.79	1,582.55	23,090.20	271,833.54	34
16,114.52		76,552.82	1,579.16	9,754.54	87,886.52	35
61,764.52		137,547.50	4,048.49	49,561.23	191,157.22	36
3,764.96		300,235.53	283.06	157,706.22	458,224.81	37
119,835.88		207,796.02	826.06	37,452.19	246,074.27	38
8,436.67		154,786.54	6,677.75	9,399.63	170,863.92	39
1,609.93		215,949.40		54,029.85	269,979.25	40
2,691.79		69,843.22	11.10	43,227.09	113,081.41	41
10,334.24		50,481.52	1,086.14	25,147.77	76,715.43	42
589.34	5,553.83	125,507.75		45,285.09	170,792.84	43
64,117.31		113,460.16	1.00	10,683.36	124,144.52	44
462.46		79,465.97	215.11	15,768.44	95,449.52	45
35,905.08		157,737.77	23.11	39,569.03	197,329.91	46
10,385.21		68,632.22	1,966.41	17,565.07	88,163.70	47
2,179.31		100,242.67	8.89	33,952.77	134,204.33	48
14,102.34		61,037.32	296.13	29,062.26	90,395.71	49
355.85		32,638.07	1,709.84	3,762.30	38,110.21	50
921.24		126,779.99		59,098.89	185,878.88	51
546.60		111,581.12	2,241.49	42,546.05	154,368.66	52
39,159.83		115,100.23	2,248.91	37,870.08	155,219.22	53
12,221.65		108,824.08	13.27	13,583.49	121,920.84	54
13,469.14		128,773.47	1,100.18	35,829.64	165,703.24	55

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1F—CONTINUED—CITIES—DATE OF INCORPORATION;
MARCH 31, 1925;

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
56	Maquoketa		443.09	
57	Denison		81.11	
58	Knoxville		675.72	
59	Sheldon			
60	Jefferson		440.84	2,125.00
61	Vinton		879.95	
62	Waverly		1,203.72	
63	Pella		554.46	
64	Cresco		773.98	
65	Eldora		571.79	
66	Manchester		307.42	
67	Hampton		819.87	
68	Winterset		1,268.96	
69	Anamosa		325.76	393.00
70	Osage		745.02	
71	Harlan		1,059.68	
72	Clarion	60.18	887.48	
73	Clear Lake		245.35	
74	Mystic			5.31
75	Emmetsburg			
76	Osceola		347.16	
77	Nevada		163.29	1,408.85
78	Sac City		101.25	
79	Tama		249.35	3,049.40
80	New Hampton		158.63	
81	Colfax		114.74	7.70
82	Hawarden		568.13	
83	Waukon		354.64	
84	Monticello	14,900.00	376.81	
85	Onawa	3,000.00	311.16	560.00
86	Humboldt	1,070.42	1,116.19	57.23
87	Sigourney		119.18	68.69
88	Leon	10,496.50	417.50	
89	Bettendorf			
90	Rock Rapids	530.31	1,692.84	
91	Forest City		501.59	
92	Tipton	513.75	504.30	
93	Villisca		448.17	
94	Lake City		346.58	
95	Audubon		1,072.24	
96	Eldon		49.65	
97	Bedford		588.15	2,694.29
98	Bloomfield		359.16	18.63
99	Marengo		310.51	
100	Rockwell City		355.74	
101	Ida Grove	2,700.00	204.45	
102	Hamburg		27.28	
103	Corning		510.96	
104	Seymour	43.92	223.74	24,289.38
105	Stuart			
106	What Cheer		137.25	
107	Toledo		42.97	

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1924

Total all receipts bonds, loans and miscellaneous	Overdrafts; Warrants Outstanding March 31, 1925; Balance April 1, 1924 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstanding March 31, 1925	Balances April 1, 1924	Grand total for year	
7,484.65		67,873.00	8,056.80	13,965.90	89,895.70	56
15,222.12		144,070.63	17,252.82	107,468.96	268,792.41	57
15,699.34		96,705.07	15,942.51	21,831.47	134,479.05	58
		81,212.56	10,735.00	41,230.63	133,178.19	59
2,565.84		103,679.75	1,706.90	12,339.74	117,726.39	60
879.95		95,399.74		30,888.21	126,287.95	61
1,203.72		116,405.85		54,204.43	170,610.28	62
554.46		173,191.65		19,000.75	192,192.40	63
76,980.65		125,255.01	8,434.60	20,318.54	154,008.15	64
571.79		50,593.59	2.00	18,661.29	69,256.88	65
307.42		101,060.22	3.55	10,641.59	111,705.36	66
819.87		50,987.67	2,118.86	27,432.36	80,538.89	67
1,268.96		76,691.97	1,999.57	35,290.03	113,981.57	68
718.76		62,979.32		14,932.54	77,911.86	69
745.02		76,209.74	510.60	25,645.01	102,365.35	70
9,090.79		141,102.03		32,669.64	173,771.67	71
447.66		62,410.92	732.87	17,032.71	80,176.50	72
10,985.78		75,529.93	8,483.48	24,405.46	108,418.87	73
5.31		7,222.70	3,319.58	2,559.39	13,101.07	74
10,244.58		96,343.98	11,242.27	16,994.99	124,581.24	75
347.16	1,127.13	30,609.55	4.75	22,396.84	53,011.14	76
28,788.51	17.80	66,766.53	6,837.55	12,096.24	85,700.32	77
101.25		98,190.92		32,697.26	130,888.18	78
3,298.75		84,436.78	1,066.24	27,124.38	112,627.40	79
158.63		106,256.39		30,156.55	136,412.94	80
122.44		46,422.89	8,294.52	1,246.27	55,963.68	81
51,125.05		167,050.62		28,441.23	195,491.85	82
19,040.92		105,900.76	262.55	9,522.29	115,685.60	83
15,276.81		61,275.38	46.56	5,146.13	66,468.07	84
3,871.16		87,018.13	600.00	10,711.50	98,329.63	85
2,243.84		45,568.09		28,681.94	74,250.03	86
187.87		29,731.29	8,560.00	4,318.64	42,609.93	87
10,913.00		42,817.94	571.25	29,939.37	73,328.56	88
		35,489.95		2,199.28	37,689.23	89
2,223.15		143,310.04	1,399.00	85,529.39	230,238.43	90
501.59	2,294.94	31,507.13	3,277.45	27,592.92	62,377.50	91
1,018.06		90,631.08		18,771.72	109,402.80	92
5,455.95		52,853.12	8.00	3,249.56	56,105.68	93
346.58		49,081.24	9,888.68	13,900.72	72,870.64	94
52,330.86	6,410.71	109,685.24	1,193.50	49,064.06	159,942.80	95
49.65		30,402.56		9,118.54	39,521.10	96
3,282.44		50,185.29	4,910.67	23,631.09	78,727.05	97
377.79		81,892.37	9,591.09	25,283.48	116,766.94	98
310.51		72,019.47	510.53	17,124.30	89,654.30	99
52,418.01		94,684.85	3,371.81	11,546.48	109,603.09	100
2,904.45		62,371.78	400.00	9,582.52	72,354.30	101
27.28		19,464.08	3,957.12	13,997.93	37,419.13	102
510.96		30,155.81		22,855.94	53,011.75	103
24,557.04		97,432.23	1,737.44	21,055.43	120,225.10	104
	9,797.14	61,702.50	1,404.04	15,058.56	78,165.10	105
137.25		16,517.52	1,778.01	7,271.34	25,566.87	106
42.97		45,874.56		742.42	46,616.98	107

TABLE 2A—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	General Government Expenditures					
		City Officials				Total legal services	Total audits and examinations
		Salaries and wages	Betterment, or outlay	Miscellaneous	Total city officials		
	Grand total	\$614,484.17	\$16,049.66	\$33,130.97	\$663,664.80	\$6,680.25	\$20,835.18
1	Des Moines	47,719.84			47,719.84		7,607.30
2	Sioux City	37,570.00		9,864.22	47,434.22		
3	Davenport	42,862.75	1,382.50	490.00	44,735.25		600.00
4	Cedar Rapids	42,456.73	645.16	2,850.40	45,952.29		892.09
5	Dubuque	41,964.02	908.70	2,347.80	45,220.52		
6	Waterloo	29,780.35			29,780.35		548.27
7	Council Bluffs	31,679.09	1,390.30	162.77	33,232.16		
8	Clinton	13,975.25	2,974.05	1,743.14	18,692.44		
9	Burlington	19,544.64		533.26	20,077.90		583.13
10	Ottumwa	26,415.30			26,415.30		355.50
11	Mason City	19,405.99	358.18	1,429.80	21,193.97		
12	Fort Dodge	19,168.50	121.27	1,421.19	20,710.96		
13	Muscatine	15,377.42		4,774.95	20,152.37		
14	Marshalltown	6,542.48			6,542.48		170.96
15	Keokuk	12,510.00	2,201.68		14,711.68		309.41
16	Boone	8,711.42	1,599.98		10,311.40		
17	Fort Madison	9,255.55			9,255.55		438.19
18	Iowa City	10,884.77	750.00		11,634.77		435.53
19	Oskaloosa	6,952.80	282.78	410.97	7,646.55		
20	Centerville	3,325.00			3,325.00		
21	Creston	4,667.50			4,667.50		258.23
22	Oelwein	3,786.70		297.89	4,084.59		
23	Charles City	4,511.11		72.17	4,583.28		304.04
24	Newton	2,580.00			2,580.00		
25	Cedar Falls	3,804.70			3,804.70		403.73
26	Ames	11,086.50	329.00	903.64	12,319.14		
27	Fairfield	2,711.18		68.23	2,779.41	2,898.11	
28	Cherokee	1,952.50			1,952.50		
29	Webster City	1,712.96		73.33	1,786.29		
30	Perry	4,531.35			4,531.35	2,344.80	
31	Red Oak	2,540.50			2,540.50		242.58
32	Grinnell	3,131.50			3,131.50		191.02
33	Atlantic	2,572.70			2,572.70		362.02
34	Shenandoah	3,061.25			3,061.25	905.00	696.18
35	Chariton	2,020.25	358.28		2,378.53		244.55
36	Albia	1,914.00	72.82	125.84	2,112.66		
37	Estherville	2,456.00		6.99	2,462.99		
38	Washington	2,209.16			2,209.16		386.46
39	Le Mars	1,750.00			1,750.00	185.29	
40	Spencer	3,452.80			3,452.80		180.59
41	Clarinda	4,425.37			4,425.37		167.50
42	Eagle Grove	2,971.00	351.20		3,322.20		339.49
43	Carroll	2,778.50		240.15	3,018.65		
44	Marion	1,475.00		242.39	1,717.39		50.00
45	Decorah	1,336.00			1,336.00		427.72
46	Mount Pleasant	2,403.00		102.24	2,505.24		307.62
47	Missouri Valley	2,508.83			2,508.83		
48	Iowa Falls	2,988.91		94.65	3,083.56		
49	Belle Plaine	5,530.74	220.74	7.50	5,758.98		268.01
50	Glenwood	643.50			643.50		
51	Algona	351.00			351.00		
52	Independence	799.75		2,092.56	2,892.31		336.40
53	Storm Lake	5,366.83			5,366.83		347.50
54	Valley Junction	1,081.55			1,081.55		206.17
55	Indianola	1,098.00			1,098.00		

GENERAL TABLES—CITIES

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ING APRIL 1, 1924—BALANCE MARCH 31, 1925—GRAND TOTAL

Total printing and stationery	General Government Expenditures								No. in order of population
	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	
\$109,504.12	\$25,005.05	\$ 671.99	\$17,159.72	\$42,836.76	\$75,834.72	\$ 232,818.14	\$89,287.6	397,940.54	
25,986.59	1,036.50			1,036.50	31,423.28		12,420.04	43,843.34	1
2,604.57	5,403.00		1,868.51	7,271.51	11,468.77	23,960.60	24,163.21	59,592.57	2
8,922.50	2,161.55		932.99	3,094.54	5,886.91	9,939.89		15,826.80	3
3,184.16			366.46	366.46	2,460.18	2,084.06	244.20	4,788.44	4
4,431.50	1,396.15		557.13	1,953.28	2,243.00		6,751.55	8,994.55	5
3,510.23	1,811.76	34.20	1,609.97	3,455.93	1,568.20	77.25	2,849.28	4,494.73	6
3,502.57					1,176.67	2,079.53	209.35	3,465.55	7
1,424.99			4,174.90	4,174.90					8
1,920.09	4,448.26		396.00	4,844.26	1,324.27	87,669.16	264.92	89,258.35	9
3,727.58	601.16			601.16					10
900.31	179.10		231.70	410.80	1,260.00	3,825.10	4,883.31	9,968.41	11
972.28	807.72	318.90	649.70	1,776.32	1,815.00	607.50	4,126.39	6,548.89	12
2,298.90	938.00			938.00	1,080.00	386.11	2,007.29	3,473.40	13
726.28						1,365.43	539.63	1,905.06	14
630.21			2,030.46	2,030.46	480.00	2,767.75	1,200.00	4,447.75	15
847.91	64.85			64.85	909.18	1,054.07		1,963.25	16
1,314.42	45.25			45.25			102.15	102.15	17
1,471.00	331.69			331.69		2,463.23		2,463.23	18
504.82	108.20		263.09	371.29	1,020.00	539.79	211.70	1,771.49	19
300.00									20
546.13			38.18	38.18		200.00	314.73	514.73	21
1,056.43	348.39		762.37	1,110.76	1,856.86	799.27	111.11	2,767.24	22
176.21	137.48			137.48	763.54			763.54	23
529.78	27.42			27.42	745.30	529.80	1,365.44	2,640.54	24
595.63	40.50			40.50		58.15	391.37	449.52	25
1,934.32	778.12		72.04	850.16	1,346.55	678.63	2,171.33	4,196.51	26
912.38	78.00		47.30	125.30		735.89	546.13	1,282.02	27
508.95	37.79			37.79		1,879.39		1,879.39	28
	102.30		85.77	188.07	941.55	1,201.05		2,142.60	29
520.77	188.51			188.51		1,715.43	324.52	2,039.95	30
677.24	55.50		63.80	119.30		701.49	98.59	800.08	31
503.96					186.55	139.82	547.64	874.01	32
788.12			42.11	42.11		393.91	345.26	739.17	33
2,677.72	111.60		266.73	378.33		22.81	182.02	204.83	34
92.14							420.00	420.00	35
319.52			27.10	27.10			77.36	77.36	36
449.92						9,007.55		9,007.55	37
225.46						124.97		124.97	38
278.86	73.50		164.85	238.35		821.07	941.54	1,762.61	39
552.46	143.75		151.95	295.70					40
262.92					453.05	305.81	2,837.64	3,596.50	41
198.97					1,313.93	1,044.55	75.00	2,433.48	42
256.58	303.30			303.30	540.00	832.57	632.40	2,004.97	43
448.11	121.00	60.91		181.91			261.36	261.36	44
737.57						1,057.88	1,280.40	2,338.28	45
593.93							1,337.35	1,337.35	46
52.24						176.93		176.93	47
209.67	82.10		850.97	933.07		59.54		59.54	48
312.10	76.11			76.11	68.03	477.85	136.57	682.45	49
328.66	110.72			110.72	604.77	1,072.57		1,677.34	50
447.95									51
390.08			37.97	37.97	120.00		142.09	262.09	52
5,092.63	71.10		4.55	75.65		503.51	1,885.49	2,389.00	53
270.23	123.29			123.29			123.10	123.10	54
655.39	66.00			66.00					55

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

No. in order of population	Cities	General Government Expenditures				
		City Officials				Total audits and examinations
		Salaries and wages	Betterment, or outlay	Miscellaneous	Total city officials	
56	Maquoketa	592.00			592.00	323.00
57	Denison	1,620.68			1,620.68	
58	Knoxville	1,030.00			1,030.00	
59	Sheldon	1,560.00	582.51	250.00	2,392.51	
60	Jefferson	3,361.00			3,361.00	100.34
61	Vinton	954.00			954.00	313.40
62	Waverly	950.00	100.00	270.18	1,320.18	
63	Pella	1,696.00	347.10		2,043.10	
64	Cresco	2,176.99	88.46	414.15	2,679.60	285.08
65	Eldora	1,300.00			1,300.00	
66	Manchester	2,204.00		101.05	2,305.05	
67	Hampton	2,293.95		4.00	2,297.95	14.00
68	Winterset	1,682.00			1,682.00	55.00
69	Anamosa	1,375.00		150.00	1,525.00	
70	Osage	3,466.75			3,466.75	
71	Harlan	2,731.75			2,731.75	
72	Clarion	1,854.00			1,854.00	194.36
73	Clear Lake	650.00			650.00	17.50
74	Mystic	300.00		25.10	325.10	
75	Emmetsburg	833.00		70.66	903.66	
76	Osceola	695.00			695.00	
77	Nevada	1,051.00		150.00	1,201.00	
78	Sac City	1,094.93			1,094.93	26.00
79	Tama	894.38			894.38	
80	New Hampton	957.10	318.99		1,276.09	
81	Colfax	1,100.00		226.09	1,326.09	
82	Hawarden	1,201.00		125.00	1,326.00	
83	Waukon	2,183.00			2,183.00	417.20
84	Monticello	1,418.05	112.56		1,530.61	10.00
85	Onawa	2,850.00			2,850.00	250.00
86	Humboldt	343.00			343.00	50.90
87	Sigourney	850.00		112.06	962.06	
88	Leon	970.00			970.00	
89	Bettendorf	493.00			493.00	864.77
90	Rock Rapids	668.50			668.50	281.15
91	Forest City	600.10			600.10	
92	Tipton	1,737.00	15.00	5.00	1,757.00	50.00
93	Villisca	1,700.00			1,700.00	
94	Lake City	1,426.83			1,426.83	
95	Audubon	977.00			977.00	
96	Eldon	727.00			727.00	15.00
97	Bedford	705.00			705.00	
98	Bloomfield	2,240.00	538.40	721.60	3,500.00	
99	Marengo	645.65		150.00	795.65	
100	Rockwell City	446.15			446.15	
101	Ida Grove	1,233.04			1,233.04	
102	Hamburg	835.65			835.65	
103	Corning	775.00			775.00	
104	Seymour	782.33			782.33	18.00
105	Stuart	757.20			757.20	236.34
106	What Cheer	522.10			522.10	
107	Toledo	662.00			662.00	

OUTSTANDING APRIL 1, 1924—BALANCE MARCH 31, 1925—
TOTAL

Total printing and stationery	General Government Expenditures								No. in order of population
	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	
507.07			8.64	8.64			357.22	357.22	56
206.18	61.00		40.80	101.80		285.77	229.34	515.11	57
265.80									58
294.19						1,200.00	246.47	1,446.47	59
182.37	75.00		18.26	93.26		111.44	1,806.84	1,918.28	60
525.07		27.72		27.72		249.61		249.61	61
234.29			32.92	32.92		334.37		334.37	62
547.86	81.00		321.22	402.22		211.82	438.54	650.36	63
441.88	64.50		29.81	94.31	120.00		330.75	450.75	64
70.09							180.59	180.59	65
329.68			45.57	45.57		796.75	956.38	1,753.13	66
136.39	20.50	4.08		24.58		11.39	279.18	290.57	67
218.57	64.90			64.90					68
347.19						1,284.05	489.30	1,723.35	69
180.51			23.37	23.37		44.08	50.12	94.20	70
180.15		154.18		154.18		176.35	1,095.22	1,271.57	71
270.84	87.50		20.00	107.50		454.53	321.68	776.21	72
281.87	72.03	72.00		144.03		143.02	61.90	204.92	73
77.83	66.00		19.80	85.80		102.88	188.80	291.77	74
172.35	72.00		29.86	101.86		231.40	249.70	481.10	75
221.27									76
1,099.86			31.92	31.92					77
682.79	391.35			391.35	1,129.40			1,129.40	78
498.22	60.00		67.32	127.32		100.24	88.45	188.69	79
342.28									80
761.80	90.89			90.89		328.98		328.98	81
344.17	149.50		25.07	174.57	480.00		1,199.56	1,079.59	82
519.75						797.74	143.07	940.81	83
486.81	67.50		18.28	85.78		2,033.05	503.45	2,536.50	84
239.86	84.00			84.00					85
76.55	36.00		10.50	46.50	228.18		152.39	380.57	86
131.20	81.25		85.88	167.13		2,049.52	200.00	2,249.52	87
									88
	58.80		77.35	136.15		1,543.27		1,543.27	89
1,027.88	55.50		11.90	67.40		111.93	43.58	155.51	90
103.66	61.31			61.31			128.03	128.03	91
231.00	63.00		34.60	97.60					92
466.74	77.04			77.04		367.85	630.64	998.49	93
227.19	78.75		32.19	110.94	240.00		1,725.39	1,965.39	94
412.78			61.20	61.20	581.55	54,977.18		55,558.73	95
231.18	65.25		38.30	103.55		149.73	84.45	234.18	96
50.90	62.40		30.40	92.80					97
323.70	100.00		102.88	202.88		650.50	249.50	900.00	98
94.69	62.50		25.86	88.36					99
903.71	37.50		20.33	57.83					100
340.80	107.00			107.00		46.58	12.22	58.80	101
142.27	63.00		132.42	195.42		151.20		151.20	102
599.46	58.50		53.89	112.39		118.92	243.63	362.55	103
451.07	6.00		12.58	18.58		270.74		270.74	104
132.97							129.70	129.70	105
53.83						79.49		79.49	106
157.01	13.91			13.91		43.85		43.85	107

TABLE 2B—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	General Government				
		Municipal League			Miscellaneous	
		Dues	Other expenses	Total municipal league	Salaries and wages	Betterment or outlay
	Grand total.....	\$ 2,360.00	\$ 2,406.29	\$ 4,766.29	\$22,330.56	\$26,875.78
1	Des Moines.....	60.00		60.00		5,212.00
2	Sioux City.....	60.00	68.00	128.00		100.00
3	Davenport.....	60.00		60.00	4,403.68	
4	Cedar Rapids.....	50.00	950.00	1,000.00		
5	Dubuque.....	50.00	25.00	75.00		7,274.41
6	Waterloo.....	50.00	38.00	88.00		1,362.80
7	Council Bluffs.....	50.00	106.65	156.65	1,047.11	755.31
8	Clinton.....	40.00		40.00		
9	Burlington.....	40.00	20.00	60.00		547.50
10	Ottumwa.....	40.00	20.00	60.00		
11	Mason City.....	40.00	107.75	147.75		
12	Fort Dodge.....	40.00		40.00	331.69	
13	Muscatine.....	40.00	44.32	84.32		
14	Marshalltown.....	40.00		40.00	1,173.24	1,727.40
15	Keokuk.....	40.00		40.00		
16	Boone.....	40.00		40.00	332.50	115.85
17	Fort Madison.....	40.00	57.54	97.54		799.37
18	Iowa City.....	60.00	43.24	103.24	7,626.22	
19	Oskaloosa.....	40.00	5.00	45.00		
20	Centerville.....					
21	Creston.....	30.00		30.00		
22	Oelwein.....	30.00		30.00	573.40	
23	Charles City.....	30.00	15.00	45.00		
24	Newton.....	30.00		30.00		
25	Cedar Falls.....	30.00		30.00		
26	Ames.....	30.00	65.60	95.60		
27	Fairfield.....	30.00	15.00	45.00		
28	Cherokee.....	30.00		30.00		
29	Webster City.....	30.00		30.00		
30	Perry.....					
31	Red Oak.....	30.00	50.75	80.75		
32	Grinnell.....	30.00		30.00		
33	Atlantic.....	30.00	5.00	35.00	522.50	
34	Shenandoah.....	30.00		30.00		
35	Chariton.....					
36	Albia.....	30.00		30.00		
37	Estherville.....	30.00	27.30	57.30		
38	Washington.....	30.00		30.00		
39	Le Mars.....	20.00	55.52	75.52		
40	Spencer.....	20.00		20.00	127.25	2,298.68
41	Clarinda.....	20.00	68.75	88.75	1,066.78	325.00
42	Eagle Grove.....	20.00		20.00		
43	Carroll.....				1,715.70	1,605.57
44	Marion.....	20.00	5.00	25.00		
45	Decorah.....	20.00	20.50	40.50		
46	Mount Pleasant.....				1,147.00	
47	Missouri Valley.....	20.00	10.00	30.00		
48	Iowa Falls.....	20.00	10.00	30.00		
49	Belle Plaine.....	30.00		30.00		
50	Glenwood.....					
51	Algona.....	20.00		20.00		
52	Independence.....	20.00	10.00	30.00	187.50	
53	Storm Lake.....	20.00	10.00	30.00		
54	Valley Junction.....	20.00		20.00		
55	Indianola.....					812.62

ING APRIL 1, 1924—BALANCE MARCH 31, 1925—GRAND TOTAL

Miscellaneous		Total general government	Municipal Industries Water Works				
Miscellaneous	Total miscellaneous		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
\$ 116,997.37	\$ 166,203.71	\$ 1,412,431.65	\$ 729,296.13	\$ 1,835,861.06	\$ 706,338.32	\$ 3,271,495.51	
30,527.31	35,739.31	161,992.88			80,000.00	80,000.00	1
4,554.40	4,654.40	121,685.27	101,978.09	193,522.79	75,384.88	370,885.76	2
9,017.19	13,420.87	86,659.96					3
25.00	25.00	56,158.44	56,457.52	70,571.06	20,151.48	147,180.06	4
1,584.46	8,858.87	69,533.72	55,838.43	188,066.25	92,729.76	336,634.44	5
2,043.58	3,406.38	45,283.89	55,317.85	90,774.11	21,093.15	167,185.11	6
1,271.84	3,074.26	43,431.19	57,498.65	28,168.10	120,227.16	205,893.91	7
		24,332.83					8
2,990.85	3,538.85	120,282.08					9
14,289.31	14,289.31	45,448.85	22,243.54	56,405.13	3,589.42	82,238.09	10
1,734.04	1,734.04	34,355.28	38,867.40	101,351.41		140,218.81	11
75.00	406.69	30,455.14	32,380.87	20,239.78	13,671.23	66,291.88	12
		26,946.99	7,108.45	61,218.71	25,628.12	93,955.28	13
5,712.53	8,613.17	17,997.95					14
		22,169.51					15
	448.35	13,675.76	22,581.85	47,164.58	210.50	69,956.93	16
253.70	1,053.07	12,306.17		10,687.54		10,687.54	17
1,357.03	8,983.25	25,422.71			11,309.89	11,309.89	18
725.39	725.39	11,064.54	9,246.54	20,295.82	24,433.85	58,976.21	19
		3,625.00					20
963.23	963.23	7,018.00			7,000.00	7,000.00	21
5.04	578.44	9,627.46	4,805.09	21,211.58	2,620.26	28,636.93	22
363.77	363.77	6,373.32	2,505.19	6,817.56	4,473.70	13,796.45	23
53.00	53.00	5,860.74	8,825.00	17,695.94	16,977.56	43,498.50	24
1,726.95	1,726.95	7,051.03	7,395.21	12,145.49	457.31	19,998.01	25
273.28	273.28	19,669.01	18,441.92	91,920.38	9,354.34	119,716.64	26
		8,042.22	6,940.45	93,878.93	1,184.35	102,003.73	27
973.23	973.23	5,881.86	2,803.47	12,952.96	152.06	15,908.49	28
		4,146.96	3,194.57	16,385.87	1,269.54	20,849.98	29
		9,625.32	6,393.73	19,299.43	121.60	25,814.76	30
		4,460.45	7,084.23	14,611.54	391.43	22,087.20	31
636.28	636.28	5,366.77	2,769.99	25,002.99	183.62	27,956.60	32
	522.50	5,061.62	19,794.40	13,269.55	51.65	33,115.60	33
958.51	958.51	8,911.82	8,797.85	20,270.08	1,798.19	30,866.12	34
1,563.44	1,563.44	4,698.66	3,783.87	2,505.37	1,856.73	7,645.97	35
		2,566.64	3,801.00	74,372.49	4,794.91	82,968.40	36
464.30	464.30	12,442.06	665.50	416.92	2,704.93	3,787.35	37
66.98	66.98	3,043.03	8,792.21	74,039.96	145.20	82,977.37	38
		4,290.63		5,450.00		5,450.00	39
	2,425.93	6,927.48	1,910.52	12,700.29		14,610.81	40
1,523.37	2,915.15	11,456.19	2,112.82	749.56	5,428.28	8,290.66	41
329.10	329.10	6,643.24	1,651.79	14,352.59	2,756.08	18,760.46	42
1,356.46	4,677.73	10,261.23	7,882.31	12,300.96	742.40	20,925.67	43
217.69	217.69	2,901.46					44
		4,880.07	1,397.50	1,987.04	2,830.36	6,214.90	45
75.54	1,222.54	5,966.68	1,013.87	7,361.82	4,791.94	13,167.63	46
		2,768.00	2,900.00	6,213.47		9,118.47	47
81.70	81.70	4,397.54	3,600.00	11,879.54	137.47	15,617.01	48
		7,127.65	3,775.11	705.86	1,191.80	5,672.77	49
148.41	148.41	2,908.63	1,948.31	3,789.88		5,738.19	50
		818.95	3,979.21	9,115.18	6,007.68	19,102.07	51
	187.50	4,136.35	3,676.40	9,689.73	2,560.99	15,927.12	52
1,505.19	1,505.19	14,806.30	1,695.00	10,627.32	293.71	12,616.03	53
167.79	167.79	1,992.13	2,987.65	9,221.30	3,466.55	15,675.50	54
3,835.69	4,148.31	5,967.70	2,826.52	4,786.76	1,476.57	9,089.85	55

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

No. in order of population	Cities	General Government				
		Municipal League			Miscellaneous	
		Dues	Other expenses	Total municipal league	Salaries and wages	Betterment or outlay
56	Maquoketa	20.00	60.00	80.00	35.40	620.93
57	Denison	20.00	30.60	50.60		
58	Knoxville					
59	Sheldon	20.00	10.00	30.00		
60	Jefferson	20.00		20.00	82.37	
61	Vinton	20.00	10.00	30.00		
62	Waverly	20.00	10.00	30.00		
63	Pella	20.00	57.14	77.14		
64	Cresco	20.00		20.00		
65	Eldora	20.00		20.00		
66	Manchester					
67	Hampton	20.00	10.00	30.00		
68	Winterset	20.00		20.00		
69	Anamosa					
70	Osage	20.00	4.25	24.25		
71	Harlan					350.66
72	Clarion	20.00		20.00		
73	Clear Lake	20.00		20.00		
74	Mystic	20.00		20.00		
75	Emmetsburg	20.00	10.00	30.00		
76	Osceola	20.00	38.19	58.19		
77	Nevada	20.00		20.00		
78	Sac City	20.00	10.00	30.00		
79	Tama	20.00		20.00		
80	New Hampton	20.00		20.00		35.45
81	Colfax	20.00		20.00		
82	Hawarden	20.00	10.00	30.00		
83	Waukon	20.00	71.98	91.98		
84	Monticello	20.00		20.00	25.53	
85	Onawa	10.00		10.00		
86	Humboldt	20.00	10.00	30.00		
87	Sigourney					
88	Leon	10.00		10.00		2,960.43
89	Bettendorf	20.00	70.00	90.00	812.97	
90	Rock Rapids	20.00	10.00	30.00		
91	Forest City				932.10	
92	Tipton	20.00		20.00		
93	Villisca	10.00	62.96	72.96		
94	Lake City	10.00	10.00	20.00		
95	Audubon				447.62	
96	Eldon	10.00	5.00	15.00		
97	Bedford					
98	Bloomfield	10.00	10.00	20.00	240.00	
99	Marengo	10.00		10.00		386.58
100	Rockwell City	20.00	10.00	30.00		
101	Ida Grove					85.22
102	Hamburg	20.00		20.00		
103	Corning	10.00	27.25	37.25		
104	Seymour					
105	Stuart	10.00		10.00		
106	What Cheer	10.00		10.00		
107	Toledo	10.00	5.00	15.00		

OUTSTANDING APRIL 1, 1924—BALANCE MARCH 31, 1925—
TOTAL

Miscellaneous		Total general government	Municipal Industries Water Works				No. in order of population
Miscellaneous	Total miscellaneous		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
249.12	905.45	2,773.38	4,862.20	1,295.16	611.30	6,768.66	56
42.09	42.09	2,536.46			8,304.01	8,304.01	57
221.35	221.35	1,516.65	2,775.00	9,907.20	2,534.52	15,276.72	58
255.71	255.71	4,418.88	3,274.62	6,973.11	6,495.40	16,743.13	59
348.75	431.12	6,056.37	2,285.60	8,573.68	282.45	11,141.73	60
648.26	648.26	2,748.06	1,569.22	1,234.47	4,562.58	7,306.27	61
442.26	442.26	2,394.02	2,587.36	6,643.35	1,780.13	11,010.84	62
184.91	184.91	3,855.59	3,108.30	11,723.78	1,143.87	15,975.95	63
		3,971.62	1,409.95	34,731.63	2,304.65	38,446.23	64
2,675.00	2,675.00	4,246.28	1,400.00		7,203.95	8,603.95	65
264.00	264.00	4,697.43	2,160.00	7,105.44	538.12	9,803.56	66
		2,798.49	2,492.19	8,275.43	224.78	10,992.49	67
505.62	505.62	2,541.09	942.37	408.32		1,350.69	68
370.00	370.00	3,965.54	2,164.94	8,220.00		10,384.94	69
14.65	14.65	3,803.73	1,725.00	1,964.00	2,951.78	6,641.38	70
859.44	1,210.10	5,547.75	4,381.02	915.93	4,455.94	9,752.89	71
		3,222.91		2,338.42	2,800.00	5,138.42	72
452.05	452.05	1,770.37	5,818.79	14,376.33	352.02	20,547.14	73
59.77	59.77	860.27					74
1,097.23	1,097.23	2,786.20	2,625.95	2,862.78	1,103.55	6,592.28	75
		974.46			9,315.55	9,315.55	76
		2,352.78	2,084.40	1,464.20	4,968.40	8,517.00	77
3,578.12	3,578.12	6,932.59	4,254.83			4,254.83	78
		1,728.61	1,071.28	11,349.19		12,420.47	79
1,059.11	1,094.56	2,732.93	1,648.39	5,851.99	1,219.11	8,719.57	80
10.00	10.00	2,547.76	1,320.00	2,200.22	507.00	4,027.22	81
307.86	307.86	3,862.19	9,348.40	66,086.05	27,762.90	103,197.40	82
		4,152.74	2,280.40	6,470.44		8,750.84	83
46.56	72.09	4,741.79	420.00	7,916.13	322.11	8,658.24	84
136.00	136.00	3,569.86		7,333.83		7,333.83	85
		927.52	1,597.18	753.53		2,350.71	86
868.80	868.80	4,378.71	800.00	4,608.00	1,024.55	6,432.55	87
	2,960.43	3,940.43	900.00		17,744.10	18,644.10	88
	312.07	3,440.16					89
		2,229.94	2,115.51	3,861.15		5,976.66	90
190.78	1,122.88	2,015.98	1,093.04	8,342.24	2,414.15	11,849.43	91
83.50	83.50	2,239.10	2,860.50	5,386.85	234.85	8,482.20	92
268.50	268.50	3,583.73	10,068.27			10,068.27	93
4,065.79	4,065.79	7,816.14	1,500.00	6,880.96		8,380.96	94
2,874.53	3,322.15	60,331.86	2,042.55	3,202.36	4,882.40	10,127.31	95
		1,325.91	2,218.87	9,720.76	86.55	12,026.18	96
		848.70	1,286.76	2,875.71	472.70	4,635.17	97
715.00	955.00	5,901.58	1,861.40	2,661.34	2,069.00	6,591.74	98
	386.58	1,375.28	2,563.79	2,185.24		4,749.03	99
		1,437.69	2,419.82	6,582.92	5,088.79	14,091.53	100
25.13	110.35	1,849.99	1,511.15	3,135.37	576.77	5,223.24	101
		1,344.54	850.25	664.70	657.23	2,172.18	102
		1,886.65	3,160.89	2,644.75		5,805.64	103
		1,540.72	1,764.34	3,535.53		5,299.87	104
457.14	457.14	1,723.35	1,754.32		3,464.90	5,219.22	105
159.06	159.06	824.48		2,140.87		2,140.87	106
60.70	60.70	952.47	1,247.40	2,198.49	787.41	4,233.36	107

TABLE 2C—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Municipal Industries			
		Electric Light Works			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total electric light works
	Grand total.....	\$ 318,332.24	\$ 635,347.25	\$ 361,909.20	\$ 1,315,588.69
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.....	5,413.85	70,212.27	25,070.12	100,696.24
14	Marshalltown.....	3,479.95	1,717.67	7,980.99	13,178.61
15	Keokuk.....				
16	Boone.....				
17	Fort Madison.....				
18	Iowa City.....				
19	Oskaloosa.....				
20	Centerville.....				
21	Creston.....				
22	Oelwein.....			6,339.23	6,339.23
23	Charles City.....				
24	Newton.....			12.50	12.50
25	Cedar Falls.....	17,326.14	58,079.21	2,845.02	78,250.37
26	Ames.....	35,901.50	28,730.87	48,288.00	112,920.37
27	Fairfield.....				
28	Cherokee.....				
29	Webster City.....	30,446.22	29,983.88	52,662.66	113,092.76
30	Perry.....				
31	Red Oak.....				
32	Grinnell.....				
33	Atlantic.....	34,338.32	80,893.55	1,071.91	116,303.78
34	Shenandoah.....				
35	Chariton.....				
36	Albia.....				
37	Estherville.....	11,958.00	3,201.96	4,863.93	20,023.89
38	Washington.....	1,376.80	5,986.97	42.66	7,406.43
39	Le Mars.....				
40	Spencer.....	21,637.59	60,040.84		81,678.43
41	Clarinda.....				
42	Eagle Grove.....				
43	Carroll.....				
44	Marion.....				
45	Decorah.....				
46	Mount Pleasant.....	10,770.69	11,117.36	26,627.52	48,515.57
47	Missouri Valley.....				
48	Iowa Falls.....				
49	Belle Plaine.....				
50	Glenwood.....				
51	Algona.....	14,918.05	4,052.61	23,000.95	41,971.61
52	Independence.....	8,352.10	12,422.80	24,235.45	45,010.35
53	Storm Lake.....				
54	Valley Junction.....				
55	Indianola.....	15,967.08	7,727.82	31,513.48	55,208.38

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

No. in order of population	Cities	Municipal Industries			
		Electric Light Works			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total electric light works
56	Maquoketa	5,461.72	8,845.64	2,043.07	16,350.43
57	Denison		63,836.38		63,836.38
58	Knoxville				
59	Sheldon				
60	Jefferson				
61	Vinton	11,637.96	5,373.01	24,089.67	41,100.64
62	Waverly	7,762.27	9,488.19	11,120.57	28,371.03
63	Pella	10,410.37	18,747.60	3,886.60	33,044.57
64	Cresco				
65	Eldora			701.90	701.90
66	Manchester				
67	Hampton				
68	Winterset	8,118.04		13,719.10	21,837.14
69	Anamosa				
70	Osage				
71	Harlan	12,078.65	21,319.94	20,064.01	53,462.60
72	Clarion				
73	Clear Lake				
74	Mystic				
75	Emmetsburg				
76	Osceola				
77	Nevada				
78	Sac City				
79	Tama				
80	New Hampton	7,197.30	33,183.82	1,171.06	41,552.18
81	Colfax				
82	Hawarden				
83	Waukon				
84	Monticello				
85	Onawa	8,265.00	22,034.92	385.00	30,684.92
86	Humboldt				
87	Sigourney				
88	Leon				
89	Bettendorf				
90	Rock Rapids	14,080.05	31,751.59		45,831.64
91	Forest City				
92	Tipton	4,104.30	18,138.90	496.00	22,739.20
93	Villisca				
94	Lake City				
95	Audubon	28.15		415.01	443.16
96	Eldon				
97	Bedford				
98	Bloomfield	8,992.82	28,459.45	1,429.15	38,881.42
99	Marengo				
100	Rockwell City				
101	Ida Grove				
102	Hamburg				
103	Corning				
104	Seymour	2,320.50		12,053.85	14,374.35
105	Stuart	5,988.82		15,779.79	21,768.61
106	What Cheer				
107	Toledo				

OUTSTANDING APRIL 1, 1924—BALANCE MARCH 31, 1925—
TOTAL

[illegible]

TABLE 2D—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	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.....	\$8,462.40	\$56,042.07	\$3,282.09	\$67,786.56	139,520.19	\$42,426.39	\$57,574.04
1	Des Moines.....					60,632.13		8,759.29
2	Sioux City.....					7,026.17	15,000.00	1,623.93
3	Davenport.....	4,090.51	6,179.22		10,269.73	693.00	545.73	
4	Cedar Rapids.....	687.34	8,275.41	1,515.51	10,478.26			
5	Dubuque.....			18.28	18.28			
6	Waterloo.....	599.27	32,873.05	608.54	34,080.86			
7	Council Bluffs.....							
8	Clinton.....							4,514.60
9	Burlington.....	288.50	402.50	3.00	694.00			
10	Ottumwa.....							
11	Mason City.....							
12	Fort Dodge.....							
13	Muscatine.....	66.78	8,293.60	228.45	8,588.83	1,200.00	612.72	10,811.28
14	Marshalltown.....							
15	Keokuk.....					5,423.32	43.43	82.78
16	Boone.....							1,188.76
17	Fort Madison.....			863.31	863.31	1,987.08	681.50	376.95
18	Iowa City.....	2,730.00		42.90	2,772.90			5,143.02
19	Oskaloosa.....							
20	Centerville.....					220.00		
21	Creston.....					3,606.09	361.55	
22	Oelwein.....					1,820.21	149.28	
23	Charles City.....							
24	Newton.....					1,200.00	50.00	459.10
25	Cedar Falls.....					1,193.00	38.15	24.70
26	Ames.....					2,467.57	715.95	412.47
27	Fairfield.....					308.40	8.50	
28	Cherokee.....					2,160.15	164.80	
29	Webster City.....					3,449.98		192.28
30	Perry.....					2,656.15	1,566.99	79.25
31	Red Oak.....					3,941.80	552.88	540.55
32	Grinnell.....					3,049.91	725.46	702.90
33	Atlantic.....							
34	Shenandoah.....					2,882.75	80.94	93.99
35	Chariton.....						14,993.29	
36	Albia.....							
37	Estherville.....							654.90
38	Washington.....					854.85		
39	Le Mars.....							
40	Spencer.....					3,890.75	1,557.39	11,155.73
41	Clarinda.....					1,053.60		111.73
42	Eagle Grove.....					1,768.71		733.35
43	Carroll.....					900.00		
44	Marion.....					1,988.66		
45	Decorah.....							461.00
46	Mount Pleasant.....					2,514.70		283.61
47	Missouri Valley.....							
48	Iowa Falls.....							
49	Belle Plaine.....					275.70		
50	Glenwood.....							
51	Algona.....							
52	Independence.....							
53	Storm Lake.....							
54	Valley Junction.....							200.00
55	Indianola.....					332.89		23.62

ING APRIL 1, 1924—BALANCE MARCH 31, 1925—GRAND TOTAL

Municipal Industries									No. in order of population
Total cemeteries	Parks				Bathing Beaches				
	Salaries and wages	Betterments or outlay	Miscellaneous	Total parks	Salaries and wages	Betterments or outlay	Miscellaneous	Total bathing beaches	
\$239,520.62	\$373,934.72	\$192,011.52	\$197,175.04	\$763,121.28	\$ 2,089.64			\$ 2,089.64	
69,391.42	114,209.48	7,608.16	25,981.41	147,799.05	1,889.64			1,889.64	1
23,650.10	47,949.28	14,563.67	17,775.56	80,288.51					2
1,238.73	59,284.27	32,389.21	47,610.79	139,284.27					3
	28,938.28	21,853.69	8,537.39	59,329.36					4
	22,819.44	11,273.41	7,579.61	41,672.46					5
	13,118.06	8,451.43	1,508.54	23,078.03					6
	17,421.39	22,773.74	10,483.50	50,678.63					7
4,514.60			8,199.28	8,199.28					8
	8,260.30		2,220.22	10,480.52					9
	5,855.41	1,866.31	2,434.55	10,156.27					10
	2,603.30	3,970.51	177.63	6,751.44					11
	6,375.18	1,253.86	1,203.80	8,832.82					12
12,624.00	30.00	2,347.27	19,166.46	21,543.73					13
	2,345.40	1,687.50	1,319.70	5,352.60					14
5,549.53	3,713.73	2,544.62	183.38	6,391.73					15
1,188.76	2,161.62	2,027.96		4,189.58					16
3,045.53	680.00		28.68	708.68					17
5,143.02			11,863.85	11,863.85					18
	393.12	636.21	122.08	1,151.41					19
220.00									20
3,427.64			4,701.88	4,701.88					21
1,969.49	431.65	354.36	55.74	841.75					22
			4,476.88	4,476.88					23
1,709.10					200.00			200.00	24
1,255.85	3,295.79	4,118.06	322.31	7,731.16					25
3,595.99	658.00	1,114.42	701.94	2,474.36					26
316.90	448.12	52.76	343.40	844.28					27
2,324.95	497.85	1,992.23		2,490.08					28
3,642.26	2,405.80	732.82	14.03	3,152.65					29
4,302.39			2,851.29	2,851.29					30
5,034.73	331.30	3,667.10		3,998.40					31
4,478.27	1,945.97	4,753.74	1,069.17	7,768.88					32
	837.35	2,141.79	59.95	3,039.49					33
3,067.68	875.17	187.88	49.00	1,112.05					34
14,993.29									35
	43.88	120.00	314.39	477.87					36
654.90		3,100.00	371.77	3,471.77					37
854.85	701.15	236.55	11.37	949.07					38
	2,473.30	8,498.73	132.65	11,104.68					39
16,603.87	1,465.30	5,086.73		6,552.03					40
1,165.33	1,653.73		724.86	2,378.59					41
2,502.06	1,635.65			1,635.65					42
900.00	993.25	623.13	15.00	1,631.38					43
1,988.66	890.06			890.06					44
461.00	3,113.60			3,113.60					45
2,798.31	719.64	960.44	185.89	1,865.97					46
			867.87	867.87					47
			976.40	976.40					48
275.70									49
			504.20	504.20					50
			1,800.00	1,800.00					51
	171.95	14.25	1.50	187.70					52
	1,127.40	1,709.08	100.00	2,936.48					53
200.00									54
356.01	637.56	145.00	270.62	1,053.18					55

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

No. in order of population	Cities	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
56	Maquoketa						
57	Denison						
58	Knoxville					795.00	557.72
59	Sheldon					1,271.07	18.80
60	Jefferson						
61	Vinton						
62	Waverly					2,181.40	112.36
63	Pella						192.93
64	Cresco						
65	Eldora						1,000.20
66	Manchester						
67	Hampton						
68	Winterset						636.50
69	Anamosa						
70	Osage					800.10	44.59
71	Harlan						298.74
72	Clarion						863.74
73	Clear Lake		18.29	2.10	20.39	1,548.14	315.82
74	Mystic						359.91
75	Emmetsburg						379.82
76	Osceola						1,754.53
77	Nevada					435.40	401.41
78	Sac City						1,089.75
79	Tama					908.88	57.20
80	New Hampton						
81	Colfax						
82	Hawarden					985.00	169.77
83	Waukon						
84	Monticello					1,117.65	2,950.09
85	Onawa					1,850.00	503.04
86	Humboldt						
87	Sigourney						
88	Leon					638.63	
89	Bettendorf						
90	Rock Rapids					798.95	376.07
91	Forest City						
92	Tipton						
93	Villisca					2,321.08	
94	Lake City					900.00	93.15
95	Audubon						
96	Eldon					335.00	
97	Bedford						
98	Bloomfield					183.75	6.10
99	Marengo						
100	Rockwell City						
101	Ida Grove						225.63
102	Hamburg					840.62	19.65
103	Corning					370.50	193.26
104	Seymour					270.00	73.40
105	Stuart					625.00	
106	What Cheer						
107	Toledo					1,327.45	13.39
							287.83

REPORT ON MUNICIPAL FINANCES

TABLE 2E—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total library
	Grand total	\$ 263,483.81	\$ 149,804.31	\$ 161,450.54	\$ 574,738.66
1	Des Moines				
2	Sioux City	32,966.18	9,570.88	19,572.33	62,109.39
3	Davenport	29,345.55	25,618.39	2,316.24	57,280.18
4	Cedar Rapids	16,148.08	8,002.97	4,785.53	28,936.58
5	Dubuque	11,544.60	4,852.62	4,906.29	21,303.51
6	Waterloo	20,478.53	5,454.53	3,760.54	29,693.60
7	Council Bluffs	15,974.02	7,214.75	1,086.55	24,275.32
8	Clinton			19,902.10	19,902.10
9	Burlington	10,239.08	4,676.38	1,528.42	16,443.88
10	Ottumwa	8,158.11	6,116.95	5,271.88	19,546.94
11	Mason City	12,286.08	5,392.23	4,917.70	22,596.01
12	Fort Dodge	8,428.55	745.50	5,266.64	14,440.69
13	Muscatine	5,455.00	2,943.03	2,576.86	10,974.89
14	Marshalltown	5,596.74	2,509.89	3,313.38	11,420.01
15	Keokuk	4,010.00	4,016.29	295.00	8,321.29
16	Boone	3,575.61	4,255.27		7,830.88
17	Fort Madison			5,474.43	5,474.43
18	Iowa City				
19	Oskaloosa	5,876.75	2,661.54	1,315.95	9,854.24
20	Centerville				
21	Creston				
22	Oelwein	1,181.85	677.73	259.37	2,118.95
23	Charles City			4,998.12	4,998.12
24	Newton				
25	Cedar Falls	2,001.25	1,966.40	25.16	3,992.81
26	Ames				
27	Fairfield			6,414.64	6,414.64
28	Cherokee	2,558.85	2,031.03		4,589.88
29	Webster City				
30	Perry			4,199.80	4,199.80
31	Red Oak	2,280.00	2,502.26	9.00	4,791.26
32	Grinnell	3,240.00	2,534.22	463.04	6,237.26
33	Atlantic			3,128.52	3,128.52
34	Shenandoah	2,299.54	605.70	922.18	3,827.42
35	Chariton			2,901.07	2,901.07
36	Albia	1,973.50	1,829.91		3,803.41
37	Estherville	1,834.20	1,489.62	241.53	3,565.35
38	Washington	1,030.80	435.95	119.60	1,586.35
39	Le Mars	1,680.00	980.97		2,660.97
40	Spencer	1,433.13	1,913.78	327.00	3,673.91
41	Clarinda	2,343.00	826.25	1,120.42	4,289.67
42	Eagle Grove			2,386.81	2,386.81
43	Carroll	1,465.50	3,372.86	5.00	4,843.36
44	Marion	2,240.46			2,240.46
45	Decorah	1,459.55		1,873.73	3,333.28
46	Mount Pleasant	1,628.50	1,113.23	2,427.80	5,169.53
47	Missouri Valley	1,020.00	1,039.87		2,059.87
48	Iowa Falls			3,098.68	3,098.68
49	Belle Plaine				
50	Glenwood				
51	Algona			3,550.00	3,550.00
52	Independence	691.42	755.60	827.74	2,274.76
53	Storm Lake	2,363.05	2,598.20	530.79	5,492.04
54	Valley Junction				
55	Indianola	2,689.67	645.34	1,675.25	5,010.26

ING APRIL 1, 1924—BALANCE MARCH 31, 1925—GRAND TOTAL

Municipal Industries						No. in order of population
Total hospital	Miscellaneous				Total municipal industries	
	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
\$ 34,433.51	\$ 70,400.09	\$ 12,860.91	\$ 176,191.56	\$ 259,452.56	\$ 6,709,766.38	
	15,033.72	6,155.78		21,189.50	339,602.50	1
			1,096.67	1,096.67	540,741.22	2
	16,894.90	1,235.00	19,866.24	37,496.14	246,169.05	3
			28.00	28.00	246,331.21	4
2,231.27			4,467.47	4,467.47	407,771.95	5
	574.83	27.75	179.91	782.49	254,820.09	6
					282,162.19	7
					82,615.98	8
					28,761.40	9
			3,300.00	3,300.00	115,241.30	10
	5,929.00	162.17	20.34	6,111.51	176,564.97	11
	6,020.50	390.71	939.19	7,850.40	96,915.79	12
					248,455.08	13
					30,022.72	14
	3,085.00	92.85	2,463.57	5,641.42	29,156.82	15
					83,268.15	16
			225.69	225.69	21,021.18	17
	321.45		4,129.16	4,450.61	35,678.71	18
130.69	3,397.80	737.44	5.80	4,191.04	69,914.69	19
					220.00	20
					21,463.75	21
					33,567.12	22
			97.00	97.00	23,506.15	23
5,415.70			17,811.75	17,811.75	99,885.61	24
23,896.53	313.25	150.00	296.08	759.33	135,884.06	25
	209.95		2,478.92	2,688.87	241,396.23	26
	2,400.00			2,400.00	111,996.84	27
					25,313.40	28
			1,376.72	1,376.72	172,013.64	29
					37,163.24	30
	1,700.00	453.41	383.10	2,536.51	38,448.10	31
					46,441.01	32
					155,602.39	33
			48,303.98	48,303.98	87,167.25	34
			11,400.00	11,400.00	36,940.33	35
			6.00	6.00	87,255.68	36
	1,200.00	306.57	3,988.09	5,494.66	106,666.82	37
			900.00	900.00	94,674.07	38
			1,789.84	1,789.84	21,005.49	39
					125,147.01	40
			1,952.97	1,952.97	18,082.22	41
	1,200.00		11.50	1,211.50	26,546.48	42
					28,300.41	43
			464.14	464.14	5,583.32	44
					13,122.78	45
	1,306.54	146.27	1,662.85	3,115.66	74,862.78	46
					12,046.21	47
1,661.27			1,661.27	1,661.27	23,014.63	48
					6,227.47	49
1,098.05			508.57	508.57	7,849.01	50
					66,423.68	51
					63,899.93	52
			34,600.98	34,600.98	55,645.53	53
					15,875.50	54
					70,717.68	55

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

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total library
56	Maquoketa	1,620.00	1,072.07	90.38	2,782.45
57	Denison				
58	Knoxville				
59	Sheldon				
60	Jefferson				
61	Vinton			1,730.75	1,730.75
62	Waverly	1,005.85	1,168.13	1,283.31	3,457.29
63	Pella	1,110.35	424.87	416.81	1,952.03
64	Cresco	1,565.70	892.44	670.76	3,128.90
65	Eldora			2,953.79	2,953.79
66	Manchester			2,913.15	2,913.15
67	Hampton	1,806.94	1,474.21	37.64	3,318.79
68	Winterset			3,665.60	3,665.60
69	Anamosa	994.00	382.37	17.50	1,393.87
70	Osage	980.00	1,346.88	1,591.66	3,918.54
71	Harlan	1,698.00	4,598.87	593.79	6,890.66
72	Clarion			2,880.16	2,880.16
73	Clear Lake	3,020.70			3,020.70
74	Mystic				
75	Emmetsburg	1,300.00	552.12	453.69	2,305.81
76	Osceola			1,903.29	1,903.29
77	Nevada	1,200.00		2,076.85	3,276.85
78	Sac City				
79	Tama		2,121.79		2,121.79
80	New Hampton	1,117.75	1,096.92	79.96	2,294.63
81	Colfax				
82	Hawarden	615.00	676.74		1,291.74
83	Waukon	1,080.00	479.74		1,559.74
84	Monticello	1,131.12	1,302.20	42.09	2,475.41
85	Onawa				
86	Humboldt	720.00		1,897.25	2,617.25
87	Sigourney	1,100.86	1,645.60	186.10	2,932.56
88	Leon	300.00	1,877.51		2,177.51
89	Bettendorf			676.00	676.00
90	Rock Rapids	896.00		1,030.27	1,926.27
91	Forest City	603.00	667.28		1,270.28
92	Tipton	1,882.35	1,462.03	247.00	3,591.38
93	Villisca	603.65	1,350.55		1,954.20
94	Lake City	600.00	705.36		1,305.36
95	Audubon	1,412.75	1,138.25	504.72	3,055.72
96	Eldon	730.82			730.82
97	Bedford	2,155.48			2,155.48
98	Bloomfield	1,090.53	1,298.24	103.74	2,492.51
99	Marengo	780.00		636.49	1,416.49
100	Rockwell City			2,005.45	2,005.45
101	Ida Grove	343.75			343.75
102	Hamburg	815.00	720.00	450.21	1,985.21
103	Corning	1,707.06			1,707.06
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo			2,517.04	2,517.04

OUTSTANDING APRIL 1, 1924—BALANCE MARCH 31, 1925—
TOTAL

Municipal Industries						No. in order of population
Total hospital	Miscellaneous				Total municipal industries	
	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
					26,291.22	56
			2.75	2.75	72,443.77	57
	2,843.00		148.14	2,991.14	18,165.86	58
		156.98	3.00	159.98	24,933.37	59
	833.59		380.53	1,214.12	11,620.45	60
	43.50			43.50	53,424.56	61
					45,605.18	62
					52,179.84	63
			25.00	25.00	42,770.98	64
	1,877.46			1,877.46	14,005.53	65
					12,951.84	66
					17,337.10	67
					30,621.74	68
					12,494.16	69
	1,065.00		46.11	1,111.11	11,464.61	70
			890.65	890.65	72,065.37	71
					10,105.84	72
					26,695.11	73
					379.82	74
					10,102.45	75
			619.75	619.75	13,171.22	76
	1,281.95			1,281.95	13,367.73	77
	1,036.33			1,036.33	6,626.53	78
					16,890.95	79
					62,049.42	80
	350.00			350.00	4,027.22	81
	1,040.12			1,040.12	107,024.98	82
			6,043.91	6,043.91	11,350.70	83
			300.00	300.00	17,536.03	84
					46,415.70	85
					5,989.01	86
					9,365.11	87
					21,778.94	88
					676.00	89
			118.84	118.84	71,962.08	90
					13,426.72	91
					35,137.68	92
					14,570.40	93
					10,679.47	94
					13,763.19	95
	942.20	2,795.98		3,738.18	16,830.18	96
			868.99	868.99	7,659.64	97
					48,155.52	98
					6,165.52	99
					16,096.98	100
			10.00	10.00	6,326.50	101
			7.84	7.84	5,225.65	102
					8,079.06	103
					20,269.72	104
					27,703.72	105
			310.25	310.25	2,606.12	106
					8,379.07	107

REPORT ON MUNICIPAL FINANCES

TABLE 2F—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total police department
	Grand total.....	\$ 1,216,436.99	\$ 47,407.02	\$ 110,768.19	\$ 1,374,612.20
1	Des Moines.....	310,077.14	2,952.23	25,952.72	338,982.09
2	Sioux City.....	140,819.49	5,442.40	31,729.45	177,491.34
3	Davenport.....	105,929.90		12,271.53	118,201.43
4	Cedar Rapids.....	62,813.56	558.00	10,874.39	74,245.95
5	Dubuque.....	64,511.91	10,415.74	2,953.65	77,881.30
6	Waterloo.....	58,160.65	401.93	2,465.38	61,027.96
7	Council Bluffs.....	39,687.89	8,400.17	1,068.30	49,156.36
8	Clinton.....	26,349.00	1,510.06	271.50	28,130.56
9	Burlington.....	27,441.37	1,408.56	4,540.72	33,390.65
10	Ottumwa.....	18,730.18	2,289.10	1,256.89	22,276.17
11	Mason City.....	27,956.61	2,640.03	686.84	31,283.48
12	Fort Dodge.....	28,941.43	2,131.85	3,121.63	34,194.91
13	Muscatine.....	13,215.66		2,508.46	15,724.12
14	Marshalltown.....	9,164.02		1,768.88	10,932.90
15	Keokuk.....	19,622.11	1,539.08	1,762.58	22,923.77
16	Boone.....	13,166.66	794.98		13,961.64
17	Fort Madison.....	10,645.07	445.03		11,090.10
18	Iowa City.....	12,429.93	272.51	2,081.22	14,783.66
19	Oskaloosa.....	9,246.88	52.31	790.34	10,089.03
20	Centerville.....	4,800.00			4,800.00
21	Creston.....	5,418.12			5,418.12
22	Oelwein.....	2,793.50	42.24		2,835.74
23	Charles City.....	3,815.00		81.07	3,896.07
24	Newton.....	4,356.39		263.06	4,619.45
25	Cedar Falls.....	6,694.82	487.22	441.99	7,624.03
26	Ames.....	8,512.50	1,115.17	854.95	10,482.62
27	Fairfield.....	3,701.42	29.59		3,731.01
28	Cherokee.....	3,032.32		137.34	3,169.66
29	Webster City.....	3,844.13		297.37	4,141.50
30	Perry.....	4,432.72	1,171.76	240.60	5,845.08
31	Red Oak.....	2,484.00	259.29		2,743.29
32	Grinnell.....	4,653.95	554.36	385.65	5,593.96
33	Atlantic.....	5,494.47	143.52	43.25	5,681.24
34	Shenandoah.....	4,055.80	171.08	104.56	4,331.44
35	Chariton.....	1,288.50			1,288.50
36	Albia.....	2,165.07		4.20	2,169.27
37	Estherville.....	3,891.90		325.33	4,217.23
38	Washington.....	2,457.26	48.75	35.80	2,541.81
39	Le Mars.....	6,174.45	163.77		6,338.22
40	Spencer.....	4,079.80			4,079.80
41	Clarinda.....	3,315.75			3,315.75
42	Eagle Grove.....	3,085.16			3,085.16
43	Carroll.....	4,311.00	21.80		4,332.80
44	Marion.....	2,730.20		43.64	2,773.84
45	Decorah.....	3,227.50			3,227.50
46	Mount Pleasant.....	3,239.00		111.20	3,350.20
47	Missouri Valley.....	3,140.00	114.23		3,254.23
48	Iowa Falls.....	2,964.50	17.39	19.61	3,001.50
49	Belle Plaine.....	2,627.50	85.00	238.58	2,951.08
50	Glenwood.....	1,424.10			1,424.10
51	Algona.....	3,118.10			3,118.10
52	Independence.....	3,711.59			3,711.59
53	Storm Lake.....	2,895.20		95.32	2,990.52
54	Valley Junction.....	1,560.00		70.80	1,630.80
55	Indianola.....				

ING APRIL 1, 1924—BALANCE MARCH 31, 1925—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 court	
\$ 1,331,999.91	\$ 229,596.83	\$ 162,339.34	\$ 1,723,936.08	\$75,593.02	\$2,064.63	\$11,113.97	\$88,771.62	
397,417.41	29,524.83		426,942.24	36,187.86		4,881.70	41,069.56	1
150,102.85	42,214.15	19,818.82	211,635.82	2,406.99		211.85	2,618.84	2
103,557.62	2,000.00	60,738.49	166,296.11	2,984.58			2,984.58	3
100,101.89	5,464.84	5,864.99	110,931.72	1,875.00		734.05	2,609.05	4
92,269.99	19,492.10	12,621.34	124,383.43	1,800.00		14.10	1,814.10	5
83,695.91	5,858.96	6,815.94	95,870.81	9,526.52	371.00	1,888.93	11,786.45	6
58,745.58	6,992.74	602.61	66,340.93	6,440.28	1,363.95	1,183.95	8,988.18	7
45,867.79	8,972.35	239.88	54,580.02	4,000.00	271.91	261.90	4,533.81	8
30,854.30	405.24	10,017.51	41,277.05	1,400.00			1,400.00	9
20,976.00	1,090.71	922.00	22,988.71			21.75	21.75	10
25,877.75	1,478.81	958.28	28,314.84					11
32,042.67	342.07	3,103.17	35,487.91					12
18,281.12		1,583.56	19,864.68					13
16,154.52	1,176.00	3,163.22	20,493.74	2,100.00		683.32	2,843.32	14
20,866.93	4,898.24	8,831.35	34,596.52	999.96			999.96	15
9,983.73	1,836.99		11,825.72					16
12,063.19	1,176.00	890.31	14,129.50					17
11,552.75	650.00	2,888.76	15,091.51			37.50	37.50	18
7,581.37	1,786.30	624.78	9,992.45					19
3,815.90			3,815.90					20
3,984.03		1,296.99	5,281.02			9.67	9.67	21
1,755.36	636.58		2,391.94	1,480.00	37.77		1,517.77	22
3,953.00	3,400.00	362.03	7,715.03			223.20	223.20	23
3,600.00	784.98	2,313.78	6,698.76	780.80			780.80	24
3,954.27	1,389.81	152.10	5,496.18					25
5,775.95	964.39	443.65	7,183.99					26
2,306.79	759.81	2.05	3,068.65					27
1,579.00	433.58	964.20	2,976.78					28
1,511.32	764.40	1,012.65	3,288.37	225.00		98.00	323.00	29
3,664.51	1,190.69	689.88	5,545.08					30
2,630.86	557.26	50.28	3,288.40	161.75			161.75	31
2,700.00	497.65	214.66	3,412.31	1,120.00		507.18	1,627.18	32
2,920.00	706.94	20.00	3,646.94					33
4,027.83	1,576.61	117.34	5,721.78	1,000.00		35.23	1,035.23	34
		357.48	357.48					35
1,738.00	1,525.05	462.72	3,725.77					36
1,222.00	724.34	208.00	2,154.34					37
3,248.85	551.87	2.80	3,803.52					38
1,607.97	236.21		1,844.18					39
1,965.75	2,800.00	561.23	5,326.98					40
1,898.95	288.00	829.57	3,016.52					41
1,644.55	5,750.00		7,394.55			.60	.60	42
204.00	745.17		949.17					43
2,044.47	8,050.38	3,500.00	13,594.85					44
1,205.01	860.09		2,065.10					45
1,000.00	245.00	168.03	1,413.03					46
1,383.10	1,138.94		2,522.04					47
357.00	244.69	243.13	844.82					48
639.90	238.85	239.24	1,117.99					49
312.53	644.97		957.50					50
640.00		237.77	877.77					51
2,022.00	1,580.90	270.70	3,873.60					52
1,250.00	456.48	906.65	2,613.13					53
462.00		744.04	1,206.04					54
464.44	7,988.86	119.15	8,572.45					55

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

No. in order of population	Cities	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total police department
56	Maquoketa	2,161.90	25.33	13.57	2,200.80
57	Denison	1,740.86			1,740.86
58	Knoxville	2,160.00			2,160.00
59	Sheldon	2,890.00	227.00	80.69	3,197.69
60	Jefferson	1,976.30	40.95	113.42	2,130.67
61	Vinton	2,593.17	255.00		2,848.17
62	Waverly	1,597.30		108.32	1,705.62
63	Pella	2,347.11			2,347.11
64	Cresco	2,763.15		33.40	2,796.55
65	Eldora	2,280.00			2,280.00
66	Manchester	2,388.55			2,388.55
67	Hampton	2,629.15	10.12	49.80	2,689.07
68	Winterset	2,030.05			2,030.05
69	Anamosa	2,328.04			2,328.04
70	Osage	1,828.10		25.15	1,853.25
71	Harlan	1,390.00	33.65		1,423.65
72	Clarion	2,400.00	78.35		2,478.35
73	Clear Lake	2,804.30	17.50		2,821.80
74	Mystic	953.50			953.50
75	Emmetsburg				
76	Osceola	1,129.57			1,129.57
77	Nevada	1,339.63			1,339.63
78	Sac City	1,425.00			1,425.00
79	Tama	1,433.72	129.99		1,563.71
80	New Hampton	1,635.00			1,635.00
81	Colfax	960.00		71.08	1,031.08
82	Hawarden	1,224.00		7.75	1,231.75
83	Waukon	1,200.00	238.08		1,438.08
84	Monticello	2,100.00		48.90	2,148.90
85	Onawa	540.00			540.00
86	Humboldt	1,586.85			1,586.85
87	Sigourney	2,820.00	23.99		2,843.99
88	Leon	570.00			570.00
89	Bettendorf	1,727.00	503.75		2,230.75
90	Rock Rapids	2,440.00		56.32	2,496.32
91	Forest City	874.70			874.70
92	Tipton	2,440.00			2,440.00
93	Villisca	946.00			946.00
94	Lake City				
95	Audubon	1,343.19			1,343.19
96	Eldon	1,938.40	42.16	6.56	1,987.12
97	Bedford	2,441.18			2,441.18
98	Bloomfield	1,740.00			1,740.00
99	Marengo	1,565.60		95.70	1,661.30
100	Rockwell City	2,671.50		123.66	2,795.16
101	Ida Grove	1,519.26			1,519.26
102	Hamburg	992.40			992.40
103	Corning	1,277.93	2.00		1,279.93
104	Seymour	1,080.00	100.00	35.07	1,215.07
105	Stuart	1,355.50			1,355.50
106	What Cheer	1,736.40			1,736.40
107	Toledo	1,218.00			1,218.00

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

No. in order of population	Cities	Protection of			
		Inspection Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total inspection department
	Grand total.....	\$ 194,347.06	\$ 6,376.08	\$15,282.03	\$ 216,005.17
1	Des Moines.....	116,253.99			116,253.99
2	Sioux City.....	12,939.50		3,890.77	16,830.27
3	Davenport.....	12,893.07	3,654.48	3,865.84	20,413.39
4	Cedar Rapids.....	7,185.90	807.50	2,301.00	10,294.40
5	Dubuque.....	15,292.14	851.69	2,521.99	18,665.82
6	Waterloo.....	11,780.08		196.54	11,976.62
7	Council Bluffs.....	4,963.75	894.65	609.82	6,468.22
8	Clinton.....				
9	Burlington.....				
10	Ottumwa.....				
11	Mason City.....	3,300.00		584.65	3,884.65
12	Fort Dodge.....	5,336.50		1,080.83	6,417.33
13	Muscatine.....				
14	Marshalltown.....	690.00		178.77	868.77
15	Keokuk.....	1,560.00			1,560.00
16	Boone.....	1,263.63	10.50		1,274.13
17	Fort Madison.....				
18	Iowa City.....				
19	Oskaloosa.....				
20	Centerville.....				
21	Creston.....			14.40	14.40
22	Oelwein.....				
23	Charles City.....				
24	Newton.....				
25	Cedar Falls.....				
26	Ames.....	600.00			600.00
27	Fairfield.....				
28	Cherokee.....	91.00			91.00
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.....	167.50	157.26	37.42	362.18
43	Carroll.....				
44	Marion.....				
45	Decorah.....				
46	Mount Pleasant.....				
47	Missouri Valley.....				
48	Iowa Falls.....				
49	Belle Plaine.....				
50	Glenwood.....				
51	Algona.....				
52	Independence.....				
53	Storm Lake.....				
54	Valley Junction.....				
55	Indianola.....	30.00			30.00

ING APRIL 1, 1924—BALANCE MARCH 31, 1925—GRAND TOTAL

Life and Property					Health Department				No. in order of population
Miscellaneous Expenditures				Total protection of life and property	General and Quarantine			Total general and quarantine	
Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		Salaries and wages	Betterments or outlay	Miscellaneous		
\$113,193.17	\$ 885.76	\$103,211.46	\$117,290.39	\$ 3,520,615.94	\$ 121,299.22	\$ 3,605.75	\$17,198.63	\$ 142,103.60	
		10,181.88	10,181.88	933,429.26	55,085.80		6,215.70	61,301.50	1
3,760.00		1,189.07	4,949.07	418,525.34	11,853.14		3,164.48	15,017.62	2
1,016.60			1,016.60	308,912.11	11,730.72		1,285.73	13,016.45	3
370.50		1,544.50	1,915.00	199,996.12	5,520.00		947.75	6,467.75	4
		27,207.08	27,207.08	249,951.73	12,808.33		1,448.01	14,256.34	5
				180,661.84	650.00		93.25	743.25	6
810.00	150.00	13.25	973.85	131,927.54	877.00	65.29	20.75	963.04	7
		22,451.49	22,451.49	109,095.88	560.00			560.00	8
		26,354.34	26,354.34	102,422.04	2,244.00		900.51	3,204.51	9
1,092.00		4,000.00	5,092.00	50,378.63					10
9.00		1.85	10.85	63,493.82	3,827.00	1,168.76	514.15	5,509.91	11
				76,100.15	2,975.00		659.38	3,634.38	12
				35,588.80	1,020.00		128.10	1,148.10	13
3,249.90			3,249.90	33,388.63					14
2,262.56			2,262.56	62,342.81	2,301.18		440.00	2,831.18	15
		217.71	217.71	27,279.20	300.00		39.85	339.85	16
		1,796.48	1,796.48	27,016.08			79.19	79.19	17
				29,912.67	1,650.00		120.35	1,770.35	18
				20,081.48	2,100.00	202.14	176.47	2,478.61	19
				8,615.90					20
		98.02	98.02	10,821.83					21
		624.22	624.22	7,369.67			22.47	22.47	22
		856.56	856.56	12,600.86	700.55		53.42	753.97	23
		8.44	8.44	12,107.45					24
				13,120.21	50.00		47.00	97.00	25
				18,266.61	462.63	1,567.95	644.24	2,674.82	26
				6,799.86	68.00			68.00	27
				6,237.47	180.00		1.95	181.95	28
		125.00	125.00	7,877.87	35.42			35.42	29
				11,390.16					30
242.35	342.15	133.30	717.80	6,911.24			24.55	24.55	31
				10,633.45	850.00			850.00	32
				9,328.18	6.14			6.14	33
				11,088.45	64.00			64.00	34
				1,645.98					35
		300.00	300.00	6,195.04	775.00			775.00	36
				6,371.57					37
				6,345.33					38
80.00			80.00	8,262.40					39
				9,406.78	99.00			99.00	40
				6,332.27					41
				10,842.49					42
				5,281.97					43
				16,368.69					44
				5,292.60	30.00			30.00	45
				4,763.23	10.00			10.00	46
				5,776.27					47
		204.17	204.17	4,050.49	25.00		2.98	27.98	48
				4,069.07	52.00			52.00	49
		137.82	137.82	2,519.42	214.20			214.20	50
				3,995.87	50.00			50.00	51
				7,585.19	100.00		2.50	102.50	52
				5,603.65					53
		196.61	196.61	3,033.45	177.40		60.00	237.40	54
				8,602.45					55

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

No. in order of population	Cities	Protection of			
		Inspection Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total inspection department
56	Maquoketa				
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				
75	Emmetsburg				
76	Osceola				
77	Nevada				
78	Sac City				
79	Tama				
80	New Hampton				
81	Colfax				
82	Hawarden				
83	Waukon				
84	Monticello				
85	Onawa				
86	Humboldt				
87	Sigourney				
88	Leon				
89	Bettendorf				
90	Rock Rapids				
91	Forest City				
92	Tipton				
93	Villisca				
94	Lake City				
95	Audubon				
96	Eldon				
97	Bedford				
98	Bloomfield				
99	Marengo				
100	Rockwell City				
101	Ida Grove				
102	Hamburg				
103	Corning				
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo				

OUTSTANDING APRIL 1, 1924—BALANCE MARCH 31, 1925—
TOTAL

Life and Property					Health Department				No. in order of population
Miscellaneous Expenditures				Total protection of life and property	General and Quarantine			Total general and quarantine	
Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		Salaries and wages	Betterments or outlay	Miscellaneous		
54.50	184.68	6.95	246.13	3,272.10	370.00			370.00	56
103.76			103.76	2,893.56					57
		460.00	460.00	3,670.35	250.00			250.00	58
	13.50	256.57	270.07	5,351.53	30.00			30.00	59
19.40	.15	148.75	168.30	3,089.63					60
		17.55	17.55	4,967.33	50.00	32.69		82.69	61
120.00		77.34	197.34	4,811.04					62
		1,600.00	1,600.00	5,537.86	60.00		25.00	85.00	63
				3,576.35					64
		179.53	179.53	2,651.64					65
		423.38	423.38	6,923.92					66
				4,625.04					67
				2,877.01	42.00			42.00	68
				4,045.05	25.00			25.00	69
		1.00	1.00	3,387.71					70
				1,981.70					71
		468.10	468.10	3,570.10			7.65	7.65	72
	51.00		51.00	3,488.89					73
				1,099.50	12.00	2.00		14.00	74
				3,523.89					75
				1,591.45	58.00			58.00	76
				2,883.84	60.00			60.00	77
				10,944.41					78
		7.95	7.95	3,073.04					79
				2,134.32					80
		42.85	42.85	2,749.10	5.00			5.00	81
				1,436.74	25.00	23.32		48.32	82
				2,061.51	162.00	112.40		274.40	83
		31.77	31.77	4,124.84					84
				2,134.80					85
		70.55	70.55	2,188.20			13.20	13.20	86
				3,725.28					87
				1,223.36					88
				6,406.22	50.66			50.66	89
		6.28	6.28	3,316.98					90
		18.00	18.00	3,160.17	83.00			83.00	91
				6,258.55	34.00			34.00	92
		6.43	6.43	1,289.18	101.20			101.20	93
				815.65					94
				2,809.86					95
2.00	2.00	1.75	5.75	3,287.32					96
				3,052.33					97
				7,719.50		431.20		431.20	98
				2,645.74					99
				3,926.19					100
				1,923.76	289.76			289.76	101
		1,700.07	1,700.07	2,934.60					102
				1,840.93	50.00			50.00	103
		15.0	15.00	1,251.27					104
		29.7	29.75	2,299.75					105
				1,736.40					106
	142.28		142.28	1,678.94					107

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

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
	Grand total	\$ 279,881.14	\$ 382,656.71	\$ 130,718.62	\$ 793,256.47
1	Des Moines	85,791.13		41,071.98	126,863.11
2	Sioux City	42,281.95	20,142.60	33,345.75	95,770.30
3	Davenport	14,513.46	16,607.10	4,932.93	36,053.49
4	Cedar Rapids	12,519.78	6,154.30	1,496.37	20,170.45
5	Dubuque	6,065.64	97,621.04	391.07	104,077.75
6	Waterloo	2,148.05	5,076.49	696.40	7,920.94
7	Council Bluffs	14,990.10	49,468.32	4,048.47	68,506.89
8	Clinton	6,152.35	332.56	6,998.75	13,483.66
9	Burlington	7,593.31	2,401.60	5,146.09	15,141.00
10	Ottumwa	3,330.22	11,042.92	23.50	14,396.64
11	Mason City	3,315.35	3,020.08	1,343.46	7,678.89
12	Fort Dodge	7,074.55	24,978.62	1,553.01	33,606.18
13	Muscatine		3,596.28	6,043.93	9,640.21
14	Marshalltown	8,783.33	2,415.66	3,627.51	14,826.50
15	Keokuk	4,905.12	2,397.78		7,302.90
16	Boone	4,315.06	5,851.31		10,166.37
17	Fort Madison	235.50	938.86	835.17	2,009.53
18	Iowa City	6,902.00	2,231.03		9,133.03
19	Oskaloosa	2,868.24	2,990.31	123.67	5,982.22
20	Centerville	3,380.39			3,380.39
21	Creston	375.00	448.67		823.67
22	Oelwein	1,844.35	47,238.70		49,083.05
23	Charles City	1,736.01		911.53	2,647.54
24	Newton	2,321.65	1,536.70	900.00	4,758.35
25	Cedar Falls	194.59	1,672.53	84.75	1,951.87
26	Ames	862.50		1,120.44	1,982.94
27	Fairfield	1,676.04	239.55	3,039.87	4,955.46
28	Cherokee				
29	Webster City	153.53			153.53
30	Perry	12.00	474.92	1,311.08	1,798.00
31	Red Oak	1,779.04			1,779.04
32	Grinnell	1,969.50	41.17	130.95	2,141.62
33	Atlantic	18.90	92.38		111.28
34	Shenandoah				
35	Chariton	576.40		490.17	1,066.57
36	Albia	188.70		157.83	346.53
37	Estherville			243.89	243.89
38	Washington	1,671.72	18,988.80		20,660.52
39	Le Mars	62.75	347.30		410.05
40	Spencer	170.10	55.55		225.65
41	Clarinda				
42	Eagle Grove	1,269.41			1,269.41
43	Carroll	1,881.57	3,793.70		5,675.27
44	Marion	544.00			544.00
45	Decorah	1,225.00	4.90	789.56	2,019.46
46	Mount Pleasant	789.78	9.00	69.00	867.78
47	Missouri Valley		370.30		370.30
48	Iowa Falls	312.35	2,409.56		2,721.91
49	Belle Plaine	79.80	98.32	25.88	204.00
50	Glenwood	45.27	759.46		804.73
51	Algona			2,206.11	2,206.11
52	Independence			568.50	568.50
53	Storm Lake	2,082.05	347.50		2,429.55
54	Valley Junction	590.00		156.93	746.93
55	Indianola	1,114.58	4,200.00	468.76	5,783.34

GENERAL TABLES—CITIES

ING APRIL 1, 1924—BALANCE MARCH 31, 1925—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	
\$222,166.67	\$26,406.05	\$39,769.80	\$288,342.52	\$21,627.16	\$84,649.69	\$17,658.94	\$ 123,935.79	\$ 1,347,538.38	
63,290.48	4,300.00	1,084.74	68,715.22					256,879.92	1
47,783.15	14,829.99	1,817.48	64,430.62	1,544.20	73,150.92	4,723.87	79,418.99	254,687.53	2
25,458.15		4,166.51	29,624.66					78,004.60	3
26,468.00	635.24	118.14	27,219.08	900.00			900.00	54,758.18	4
		16,820.00	16,820.00					135,154.09	5
13,342.72			13,342.72	105.00			105.00	22,111.91	6
5,906.40	3,547.47		9,453.87	7,085.60		1,096.07	8,181.67	87,105.47	7
		7,436.00	7,436.00					14,043.66	8
8,119.43	940.41	712.84	9,772.68	1,014.95		166.44	1,181.39	25,781.51	9
7,420.56	162.46	906.89	8,489.91					25,350.71	10
5,728.14	880.50	945.93	7,553.67					21,678.71	11
237.50		3,529.50	3,767.00					44,794.23	12
157.50			157.50					14,555.31	13
						111.42	111.42	14,984.00	14
687.65			687.65					10,245.50	15
3,645.80		91.83	3,736.63					11,193.87	16
2,252.91			2,252.91	606.00		2,606.65	3,302.65	5,825.35	17
612.70		26.83	639.53					16,458.94	18
								9,100.36	19
21.00			21.00			361.72	361.72	8,615.90	20
195.00			195.00					1,206.89	21
891.67	50.00		941.67					40,300.52	22
1,200.00		196.85	1,396.85			46.00	46.00	4,843.18	23
								6,201.20	24
								2,048.87	25
363.50			363.50	183.20			183.20	4,657.76	26
				105.10	1,084.84	189.70	1,379.78	5,520.16	27
				50.00		7.05	57.05	1,561.68	28
420.00		8.00	428.00			16.00	16.00	246.00	29
601.03			601.03			7.94	7.94	1,814.00	30
475.00	83.30		561.30	371.81	2,148.57	1,174.84	3,004.72	2,239.53	31
346.20			346.20	109.25	832.32	1.85	943.42	7,287.87	32
								678.72	33
333.90	12.00	258.94	604.84					1,353.62	34
		216.40	216.40					1,066.57	35
810.50	14.75		825.25			130.53	130.53	1,726.37	36
466.00			466.00			258.00	258.00	590.82	37
	50.00		50.00			6.86	6.86	21,743.77	38
								882.91	39
								374.65	40
423.04			423.04			385.37	385.37	2,077.82	41
								5,075.27	42
								544.00	43
319.20	22.99		342.19					2,019.46	44
		307.65	307.65			4.00	4.00	1,219.97	45
480.50			480.50					681.95	46
15.00			15.00					3,230.89	47
310.00		26.10	336.10					271.00	48
								1,355.03	49
								2,256.11	50
								671.00	51
					5,638.21		5,638.21	8,067.76	52
		173.84	173.84					1,158.17	53
								12,783.34	54
									55

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

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
56	Maquoketa.....	427.38	2,412.42	43.84	2,883.64
57	Denison.....			549.39	549.39
58	Knoxville.....		2,747.55		2,747.55
59	Sheldon.....	1,683.42	2,864.20	240.00	4,787.62
60	Jefferson.....	631.05		11.26	642.31
61	Vinton.....	494.89		305.16	800.05
62	Waverly.....	9.00	5,443.99	58.90	5,511.89
63	Pella.....	243.60		74.12	317.72
64	Cresco.....	1,897.41	8,036.74	14.25	9,948.40
65	Eldora.....	115.00	32.37		147.37
66	Manchester.....	216.41	1,174.90		1,391.31
67	Hampton.....	399.88	155.59	356.03	911.50
68	Winterset.....				
69	Anamosa.....		144.90		144.90
70	Osage.....	1,539.40	534.72	330.11	2,404.23
71	Harlan.....			151.65	151.65
72	Clarion.....		1,934.86		1,934.86
73	Clear Lake.....	205.00	245.84		450.84
74	Mystic.....				
75	Emmetsburg.....	726.80	149.29	79.45	955.54
76	Osceola.....			1,872.28	1,872.28
77	Nevada.....	2,168.32	6,816.92	618.43	9,603.67
78	Sac City.....	40.75			40.75
79	Tama.....	43.80	3.85		47.65
80	New Hampton.....	14.20			14.20
81	Colfax.....				
82	Hawarden.....	84.00	84.90		168.90
83	Waukon.....	570.00	262.88		832.88
84	Monticello.....	149.00	643.31	21.22	813.53
85	Onawa.....	1,220.10	466.03		1,686.13
86	Humboldt.....				
87	Sigourney.....		506.75		506.75
88	Leon.....	247.81			247.81
89	Bettendorf.....		223.82		223.82
90	Rock Rapids.....	48.00		287.50	335.50
91	Forest City.....	25.40		300.00	325.40
92	Tipton.....	2,986.77	2,471.50	44.05	5,502.32
93	Villisca.....	3.40			3.40
94	Lake City.....		1,197.91		1,197.91
95	Audubon.....	213.46		38.87	252.33
96	Eldon.....	12.00	3.50	1.78	17.28
97	Bedford.....				
98	Bloomfield.....	28.20			28.20
99	Marengo.....	35.47	1,330.02	120.00	1,485.49
100	Rockwell City.....	138.50	2,092.69	425.19	2,656.38
101	Ida Grove.....	115.00	153.70		268.70
102	Hamburg.....	6.00			6.00
103	Corning.....			61.78	61.78
104	Seymour.....			360.05	360.05
105	Stuart.....	363.70	14.00		377.70
106	What Cheer.....				
107	Toledo.....	65.90	111.69		177.59

GENERAL TABLES—CITIES

OUTSTANDING APRIL 1, 1924—BALANCE MARCH 31, 1925—
TOTAL

[illegible]

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

No. in order of population	Cities	Street Department			
		Street Cleaning			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total street cleaning
	Grand total.....	\$ 814,039.29	\$ 172,440.50	\$ 201,260.69	\$ 1,187,740.48
1	Des Moines.....	133,861.53	444.60	24,850.09	159,156.22
2	Sioux City.....	66,162.63	7,795.00	51,223.84	125,181.47
3	Davenport.....	69,923.88	3,347.48	30,359.07	103,630.43
4	Cedar Rapids.....	61,740.76	14,288.07	4,526.32	80,555.15
5	Dubuque.....	30,275.99	554.00	7,778.20	38,608.19
6	Waterloo.....	22,325.94	3,474.84	4,799.49	30,600.27
7	Council Bluffs.....	16,123.03	1,745.85	3,934.98	21,803.86
8	Clinton.....	7,488.55	6,071.48	109.57	13,669.60
9	Burlington.....	24,470.21	13,106.99	3,637.40	41,214.60
10	Ottumwa.....	13,285.57	12,838.20	1,467.48	27,591.25
11	Mason City.....	12,858.50	5,829.73	2,832.09	21,020.32
12	Fort Dodge.....	20,381.49	9,187.10	9,767.09	39,335.68
13	Muscatine.....		3,728.21	12,286.21	16,014.42
14	Marshalltown.....	5,929.95	4,402.61		10,332.56
15	Keokuk.....	11,902.24	4,482.44	807.18	17,191.86
16	Boone.....	5,945.00	1,947.57		7,892.57
17	Fort Madison.....	4,251.12		1,097.28	5,348.40
18	Iowa City.....	27,475.44			27,475.44
19	Oskaloosa.....	3,215.72	6,850.00	1,022.98	11,088.70
20	Centerville.....	13,960.02			13,960.02
21	Creston.....	7,033.90		1,115.35	8,149.25
22	Oelwein.....	5,855.90	354.25	41.45	6,251.60
23	Charles City.....	7,325.44	53.05	5,135.32	12,513.81
24	Newton.....	7,959.57		941.18	8,900.75
25	Cedar Falls.....	14,105.53	1,600.00	617.17	16,322.70
26	Ames.....	12,393.45	3,029.56	2,905.01	18,328.02
27	Fairfield.....	8,417.83	1,279.21	148.22	9,845.34
28	Cherokee.....	5,583.98	1,845.91	521.92	7,951.77
29	Webster City.....	1,761.09		1,405.85	3,166.94
30	Perry.....	375.00		4.70	379.70
31	Red Oak.....	2,022.44	774.18		2,796.62
32	Grinnell.....	4,107.50	1,887.13	30.52	6,025.15
33	Atlantic.....	8,019.51	3,431.39		11,450.90
34	Shenandoah.....	4,380.70	179.35		4,560.05
35	Chariton.....		4,215.31		4,215.31
36	Albia.....	5,396.50	518.91	2,031.59	7,947.00
37	Estherville.....	2,794.68	1,219.25	9.75	4,023.68
38	Washington.....	4,386.03	288.58	10.56	4,685.17
39	Le Mars.....	5,820.82	275.92		6,096.24
40	Spencer.....	1,413.76			1,413.76
41	Clarinda.....	3,477.02	702.17		4,179.19
42	Eagle Grove.....	2,163.90			2,163.90
43	Carroll.....	2,906.03	130.15		3,036.18
44	Marion.....	9,833.32			9,833.32
45	Decorah.....	1,200.00	3,871.99	51.48	5,123.47
46	Mount Pleasant.....	1,435.99			1,435.99
47	Missouri Valley.....	2,751.80	76.41		2,828.21
48	Iowa Falls.....	2,374.15	124.09	33.50	2,531.74
49	Belle Plaine.....	1,842.21	44.55	1,034.88	2,921.64
50	Glenwood.....	1,625.60	1,436.55	181.05	3,243.20
51	Algona.....	3,167.75		5,329.10	8,496.85
52	Independence.....	5,880.11	548.68	522.72	6,951.51
53	Storm Lake.....	3,779.67			3,779.67
54	Valley Junction.....	2,084.63			2,084.63
55	Indianola.....	7,823.74		5.00	7,828.74

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

No. in order of population	Cities	Street Department			
		Street Cleaning			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total street cleaning
56	Maquoketa	2,902.12	594.52	63.50	3,560.14
57	Denison				
58	Knoxville	1,500.00		2,875.65	4,375.65
59	Sheldon	4,241.25	1,380.00	724.94	6,346.19
60	Jefferson	1,287.75			1,287.75
61	Vinton	2,522.00			2,522.00
62	Waverly	9,401.67	1,056.35	952.22	11,410.24
63	Pella	2,999.87	601.45	142.69	3,744.01
64	Creseo	2,023.37		298.82	2,322.19
65	Eldora	612.60			612.60
66	Manchester	1,559.85			1,559.85
67	Hampton	588.14			588.14
68	Winterset	3,481.75	1,445.17		4,926.92
69	Anamosa	1,111.65			1,111.65
70	Osage	2,179.71		13.80	2,193.51
71	Harlan	956.50	996.54	1,916.98	3,870.02
72	Clarion	494.42	3,924.52		4,418.94
73	Clear Lake	2,487.28	761.31		3,248.59
74	Mystic	516.68			516.68
75	Emmetsburg	2,559.10	674.26	279.64	3,513.00
76	Osceola	625.00	1,507.25	496.50	2,628.75
77	Nevada	3,588.93	17,272.21	5,481.24	26,342.38
78	Sac City	3,127.60			3,127.60
79	Tama	2,198.55	404.67		2,603.22
80	New Hampton	3,813.60	2,038.56	878.05	6,730.21
81	Colfax	1,940.57			1,940.57
82	Hawarden	1,454.00	266.35		1,720.35
83	Waukon	1,402.21			1,402.21
84	Monticello	1,726.19		98.39	1,824.58
85	Onawa	1,200.00			1,200.00
86	Humboldt	182.20			182.20
87	Sigourney	1,838.78	729.38		2,568.16
88	Leon	485.50	273.00		758.50
89	Bettendorf	6,254.35	2,365.18		8,619.53
90	Rock Rapids	3,152.55			3,152.55
91	Forest City	344.47			344.47
92	Tipton	1,358.75	973.10	300.43	2,632.28
93	Villisca	636.20			636.20
94	Lake City	820.00		2,024.07	2,844.07
95	Audubon	2,452.91			2,452.91
96	Eldon	294.35			294.35
97	Bedford	1,296.31			1,296.31
98	Bloomfield	746.80	1,680.86		2,427.66
99	Marengo	1,945.73	1,711.50		3,657.23
100	Rockwell City	3,607.52		1,111.56	4,719.08
101	Ida Grove	3,612.63	2,557.06	255.06	6,424.75
102	Hamburg	1,243.33			1,243.33
103	Corning	2,197.41	1,709.86	390.20	4,297.49
104	Seymour	445.20			445.20
105	Stuart	223.87			223.87
106	What Cheer				
107	Toledo	3,821.50	36.55	381.5	4,239.39

GENERAL TABLES—CITIES

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OUTSTANDING APRIL 1, 1924—BALANCE MARCH 31, 1925—
TOTAL

[illegible]

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	Cities	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	\$58,692.35	\$34,169.69	\$24,704.97	\$117,567.01	\$15,161.46	\$892,812.23
1	Des Moines	18,162.19		7,490.11	25,652.30		190,843.78
2	Sioux City			1,720.49	1,720.49	14,668.46	56,459.97
3	Davenport	7,823.63		5,659.50	12,983.13		60,252.50
4	Cedar Rapids	3,536.47	3,743.25	473.38	7,753.10		33,865.32
5	Dubuque		539.18		539.18		54,700.57
6	Waterloo	261.30	363.43	3.70	628.43		46,280.81
7	Council Bluffs	11,370.37	729.08	1,895.70	13,995.15		27,892.77
8	Clinton						22,389.44
9	Burlington	1,577.25	1,360.64	790.79	3,737.68		26,947.99
10	Ottumwa						23,186.75
11	Mason City		1,079.91		1,079.91		17,167.96
12	Fort Dodge	2,492.57	1,509.23	774.83	4,866.63		22,619.85
13	Muscatine						12,550.89
14	Marshalltown		504.42		504.42		
15	Keokuk	774.75	538.05		1,312.80		14,307.03
16	Boone	2,237.56	2,918.73		5,156.29		8,577.04
17	Fort Madison			566.76	566.76		10,941.46
18	Iowa City	1,110.24			1,110.24		12,939.45
19	Oskaloosa	742.87		3.95	746.82		9,460.41
20	Centerville						4,899.14
21	Creston		149.28		149.28		
22	Oelwein	5.80	252.66		257.96		5,519.70
23	Charles City			210.95	210.95		6,859.42
24	Newton			1,966.92	1,966.92		7,500.00
25	Cedar Falls	712.33			712.33		
26	Ames	1,345.63	4,968.26	68.21	6,382.13		
27	Fairfield		503.40		503.40		4,106.14
28	Cherokee		1,507.68		1,507.68		5,737.50
29	Webster City			88.65	88.65	141.87	
30	Perry	172.24			172.24		4,307.38
31	Red Oak	698.28	165.49		863.77		5,169.75
32	Grinnell		77.90		77.90		5,555.50
33	Atlantic		137.30		137.30		
34	Shenandoah	547.48	111.03		658.51		5,869.33
35	Chariton		435.33		435.33		3,400.00
36	Albia			175.00	175.00		3,000.00
37	Estherville						
38	Washington						
39	Le Mars	194.75	660.46		855.21		5,641.44
40	Spencer						3,666.02
41	Clarinda						5,235.09
42	Eagle Grove	66.85			66.85		3,334.77
43	Carroll	283.82			283.82		4,340.48
44	Marion						4,889.08
45	Decorah						4,354.02
46	Mount Pleasant	665.52			665.52		
47	Missouri Valley		169.93		169.93		3,065.28
48	Iowa Falls	17.00	43.56	1.15	61.71	351.13	3,530.01
49	Belle Plaine	223.50	679.59	25.00	928.09		3,012.11
50	Glenwood						1,300.00
51	Algona			427.75	427.75		
52	Independence			439.10	439.10		
53	Storm Lake	568.61		544.04	1,112.65		7,478.74
54	Valley Junction	13.65			13.65		2,088.38
55	Indianola						

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

No. in order of population	Cities	Street Department				
		Sidewalks and Crossings				Snow Removal
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sidewalks and crossings	Total street lighting
56	Maquoketa		11.70		11.70	
57	Denison		206.01		206.01	1,200.00
58	Knoxville					4,104.00
59	Sheldon			195.82	195.82	4,101.34
60	Jefferson	28.85	1.50		30.35	3,151.27
61	Vinton		890.38		890.38	
62	Waverly		10.36	196.97	207.33	
63	Pella		386.25		386.25	2,400.00
64	Cresco	171.70			171.70	4,905.30
65	Eldora		313.05		313.05	2,665.56
66	Manchester		1,160.85		1,160.85	3,798.57
67	Hampton	94.01			94.01	4,999.15
68	Winterset	332.00			332.00	166.41
69	Anamosa			198.70	198.70	3,833.70
70	Osage		456.31		456.31	3,949.34
71	Harlan		209.15		209.15	2,796.12
72	Clarion		345.40		345.40	
73	Clear Lake	113.35	4.99		118.34	3,584.49
74	Mystic		30.00		30.00	950.12
75	Emmetsburg	64.14			64.14	3,337.48
76	Osceola	693.07			693.07	2,581.77
77	Nevada					2,687.55
78	Sac City	50.15			50.15	3,481.70
79	Tama	20.00			20.00	3,481.12
80	New Hampton					
81	Colfax			105.33	105.33	2,611.16
82	Hawarden		91.72		91.72	
83	Waukon		832.22	40.00	872.22	2,548.78
84	Monticello		264.53		264.53	3,184.82
85	Onawa	36.28			36.28	502.32
86	Humboldt	226.23			226.23	2,796.48
87	Sigourney	200.00	281.34		481.34	2,873.84
88	Leon					2,644.51
89	Bettendorf	821.50	1,154.71		1,976.21	4,225.60
90	Rock Rapids	46.00	902.72	365.85	1,314.57	
91	Forest City	9.00	540.52		549.52	3,091.71
92	Tipton	31.50	98.50		130.00	2,817.20
93	Villisca	10.00			10.00	2,375.35
94	Lake City					2,782.29
95	Audubon		824.50		824.50	2,877.46
96	Eldon	74.00	33.60		107.60	132.39
97	Bedford		1,265.27		1,265.27	2,118.55
98	Bloomfield		280.02	270.09	550.11	
99	Marengo	153.56			153.56	2,235.64
100	Rockwell City		239.20		239.20	2,278.51
101	Ida Grove					3,680.93
102	Hamburg	343.22			343.22	1,829.39
103	Corning		84.60	6.23	90.83	2,557.79
104	Seymour					
105	Stuart					2,603.00
106	What Cheer					1,707.44
107	Toledo	69.60	3.50		73.10	2,428.80

OUTSTANDING APRIL 1, 1924—BALANCE MARCH 31, 1925—
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		
527.60		527.60		278.20	2,920.21		3,198.41	7,514.97	56
10.00		10.00		5,635.99		2,108.36	7,744.35	9,540.90	57
438.28		438.28		1,579.00			1,579.00	58,998.46	58
				587.43			587.43	13,351.58	59
2,047.80	340.13	2,388.93		4,371.61	383.45	414.06	5,169.12	12,616.85	60
1,132.20	1,763.38	2,895.58			5,383.02		5,383.02	11,890.98	61
816.00	51.00	867.00		519.85	7.50	3,198.56	3,725.91	21,176.26	62
475.00	1,139.78	1,614.78				286.38	286.38	8,904.21	63
971.00		971.00			3,206.70	200.00	3,406.70	29,691.71	64
	1,728.24	1,728.24			2,407.02		2,407.02	8,995.32	65
2,017.11		2,017.11		804.82			804.82	56,946.88	66
4,208.19		4,208.19		654.45	1,500.00	1,812.71	3,967.16	14,013.62	67
						525.88	525.88	5,951.21	68
946.54	2,229.76	3,176.30				25,142.83	25,142.83	33,463.18	69
378.22	431.17	809.39		65.00	1,287.64	1,640.36	2,993.00	10,401.55	70
3,337.76	294.30	3,632.06						17,806.55	71
1,099.87		1,099.87			1,007.78		1,007.78	9,789.97	72
114.15	88.30	202.45		221.55	71.83		293.38	8,236.41	73
519.11	502.73	1,021.84			111.39		111.39	2,630.03	74
								6,914.62	75
918.93		918.93						6,822.52	76
								42,319.48	77
854.01		854.01						8,927.01	78
735.16	1,189.37	1,924.53	258.68					8,923.26	79
								39,567.01	80
3,902.60		3,902.60				427.28	427.28	13,870.16	81
196.45	66.85	263.30		107.00			107.00	2,476.28	82
632.26		632.26		2,581.02	6,420.75	600.89	9,602.66	59,499.47	83
1,206.00	1,440.26	2,646.26			4,929.25	150.65	5,079.90	13,703.62	84
507.66		507.66						2,246.26	85
5,630.82	782.38	6,413.20		169.05		61.58	230.63	9,956.16	86
								5,923.34	87
	876.35	876.35				334.45	334.45	4,613.81	88
877.00	375.09	1,252.09		1,199.50	359.80	126.55	1,635.85	17,759.28	89
207.55	1,836.08	2,043.63						8,562.66	90
2,809.21		2,809.21		150.00			150.00	6,944.91	91
220.60	26.20	246.80		275.80	3,678.40	6.00	3,960.20	10,631.18	92
706.08		706.08		1,721.62			1,721.62	5,449.25	93
								5,661.36	94
355.80		355.80		138.85	53.00	344.94	536.79	7,047.46	95
120.60		120.60		122.50	384.01	36.78	543.29	1,239.58	96
532.20	484.45	1,016.65			425.21	684.31	1,109.52	11,285.70	97
2,174.45		2,174.45				105.38	105.38	5,257.60	98
565.25		565.25						6,611.68	99
560.50		560.50						64,556.18	100
						525.31	525.31	14,093.55	101
241.85		241.85				1,506.39	1,506.39	5,656.58	102
								6,946.11	103
1,085.93		1,085.93				350.10	350.10	57,962.63	104
1,131.58		1,131.58		202.45		361.32	563.77	4,522.22	105
1,228.64		1,228.64		48.82			48.82	2,984.90	106
					3,622.09	90.67	3,712.76	10,454.05	107

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand total.....	\$ 918,192.02	\$ 804,951.19	\$ 1,103.36	\$ 1,724,246.57
1	Des Moines.....	41,000.00	138,532.40		179,532.40
2	Sioux City.....	89,000.00	42,047.50	106.79	131,154.29
3	Davenport.....	61,500.00	59,548.75		121,048.75
4	Cedar Rapids.....	31,600.00	52,522.50		84,122.50
5	Dubuque.....	41,000.00	47,307.14		88,307.14
6	Waterloo.....	29,000.00	31,033.86	1.00	60,034.86
7	Council Bluffs.....	32,000.00	35,940.00		67,940.00
8	Clinton.....	19,500.00	10,607.53	506.24	30,613.77
9	Burlington.....	38,900.00	29,061.33		67,961.33
10	Ottumwa.....	9,000.00	14,858.77	10.10	23,868.87
11	Mason City.....	39,766.67	30,360.38		70,127.05
12	Fort Dodge.....	33,695.73	29,153.23		62,848.96
13	Muscatine.....	15,000.00	9,298.11	86.25	24,384.36
14	Marshalltown.....	3,000.00	3,970.00		6,970.00
15	Keokuk.....	14,000.00	8,380.75		22,380.75
16	Boone.....	9,000.00	5,700.00		14,700.00
17	Fort Madison.....	5,000.00	6,584.62	25.98	11,610.60
18	Iowa City.....	13,500.00	20,718.29		34,218.29
19	Oskaloosa.....	10,226.71	9,010.07		19,236.78
20	Centerville.....	5,500.00	3,451.74		8,951.74
21	Oreston.....	9,067.22	4,661.91		13,729.13
22	Oelwein.....	6,960.00	3,043.70		10,003.70
23	Charles City.....	31,800.00	13,007.45		44,807.45
24	Newton.....	3,000.00	6,412.50		9,412.50
25	Cedar Falls.....	18,100.00	3,342.98		21,442.98
26	Ames.....	7,000.00	6,045.00		13,045.00
27	Fairfield.....	3,000.00	990.00		3,990.00
28	Cherokee.....	2,000.00	2,250.19		4,250.19
29	Webster City.....		275.00		275.00
30	Perry.....	5,224.00	5,872.52	17.25	11,113.77
31	Red Oak.....				
32	Grinnell.....	13,200.00	3,568.50		16,768.50
33	Atlantic.....	2,000.00	2,065.00		4,065.00
34	Shenandoah.....	5,000.00	7,235.50	2.50	12,238.00
35	Chariton.....	4,000.00	3,083.75		7,083.75
36	Albia.....	3,000.00	2,125.00		5,125.00
37	Estherville.....	18,000.00	3,149.74		21,149.74
38	Washington.....		997.47		997.47
39	Le Mars.....	1,983.46	606.01		2,589.47
40	Spencer.....	8,900.00	5,615.75		14,515.75
41	Clarinda.....	8,900.00	8,084.64	42.59	17,027.23
42	Eagle Grove.....		614.00		614.00
43	Carroll.....	9,500.00	2,185.42		11,685.42
44	Marion.....	50,000.00	2,613.62		52,613.62
45	Decorah.....	9,500.00	4,127.78		13,627.78
46	Mount Pleasant.....	1,000.00	337.50		1,337.50
47	Missouri Valley.....	2,000.00	416.50		2,416.50
48	Iowa Falls.....		940.20		940.20
49	Belle Plaine.....	2,000.00	1,540.25		3,540.25
50	Glenwood.....	5,000.00	3,574.90		8,574.90
51	Algona.....	1,000.00	525.00		1,525.00
52	Independence.....				
53	Storm Lake.....	4,300.00	3,087.00	1.80	7,388.80
54	Valley Junction.....	2,500.00	2,877.07	42.00	4,919.07
55	Indianola.....	4,000.00	4,212.50		8,212.50

ING APRIL 1, 1924—BALANCE MARCH 31, 1925—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	
\$ 703,673.50	\$ 582,679.61	\$ 4,532.21	\$ 1,290,884.97	\$ 2,950,548.90	\$ 585,604.41	\$ 674,172.35	\$ 4,210,325.66	
228,478.10	214,247.79		442,725.89	20,653.92			20,653.92	1
13,000.00	35,281.55	43.46	48,325.01	261,117.02	51,002.00	21.43	312,140.54	2
12,500.00	25,477.50		37,977.50	506,422.87	73,927.88		580,350.75	3
20,000.00	21,375.00		41,375.00			3,320.73	3,320.73	4
1,500.00	450.00		1,950.00	219,300.00	08,183.68		255,483.68	5
82,000.00	20,860.00		102,860.00	169,833.56	23,367.08		193,200.64	6
40,000.00	26,695.00		66,695.00			543,729.82	543,729.82	7
				111,075.00	29,285.63	58,313.32	198,674.00	8
				1,650.00	693.00		2,343.00	9
7,000.00	6,910.17	56.00	13,966.17			51,732.76	51,732.76	10
4,000.00	25,127.50		29,127.50	3,500.00	210.00		3,710.00	11
23,000.00	6,285.00		29,285.00	51,000.00	29,972.26	14,088.53	95,060.79	12
3,000.00	15,750.00		18,750.00	82,100.00	9,880.27		91,980.27	13
	8,350.00		8,350.00	52,464.10	10,521.95		62,986.05	14
								15
10,000.00	9,375.00		19,375.00	121,524.28	22,010.60		143,534.88	16
8,500.00	7,290.00		15,790.00	39,413.47	5,696.85		45,110.32	17
				157,371.72	19,137.24		176,508.96	18
	15,000.00		15,000.00	24,422.97	10,512.78		34,935.75	19
1,000.00	385.00		1,385.00	13,865.32			13,865.32	20
				29,703.67	7,023.80		36,727.47	21
1,000.00	487.50		1,487.50					22
				28,523.49	9,264.37		37,787.86	23
16,000.00	3,372.50		19,372.50	49,500.00	13,250.85		62,750.85	24
17,500.00	1,700.45		19,200.00					25
	1,750.00		1,750.00					26
				36,500.00	6,890.64		43,390.64	27
2,000.00	468.00		2,468.00	63,902.97	13,739.73		77,642.70	28
2,500.00	7,914.00		10,414.00					29
	1,050.00		1,050.00	27,000.00	4,670.95		31,670.95	30
2,000.00	360.00	.50	2,360.50	7,028.47	292.10		7,320.57	31
3,000.00	3,530.00		6,530.00					32
	2,005.00		2,005.00	14,269.32	3,236.75		17,506.07	33
								34
3,000.00	2,350.00		5,350.00					35
	3,125.00		3,125.00	18,329.55	6,368.38		24,697.93	36
59,000.00	2,760.00		61,760.00	81,368.00	20,118.02		101,486.02	37
3,000.00	7,560.99		10,560.99					38
				45,000.00	6,881.56		51,881.56	39
7,000.00	4,220.25		11,220.25	41,369.58	7,068.49		48,338.07	40
				2,500.00	1,896.88		4,396.88	41
								42
	1,375.00		1,375.00	28,266.18	8,925.51		37,191.69	43
				6,897.82	909.48	2,027.10	9,834.40	44
4,000.00	725.00		4,725.00	11,400.00	1,316.68		12,716.68	45
				9,000.00	2,049.36		11,049.36	46
1,000.00	968.25		1,968.25	15,400.00	8,724.63		24,124.63	47
				500.00	334.68		834.68	48
1,000.00	4,437.75		5,437.75	2,024.06	710.09		2,734.15	49
								50
	1,554.01		1,554.01	20,047.62			20,047.62	51
								52
	2,750.00		2,750.00	400.00	132.00		532.00	53
3,000.00	1,925.00		4,925.00	22,900.00	5,005.31	552.27	28,457.58	54
3,000.00	125.00		3,125.00	6,000.00	1,721.58		7,721.58	55

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

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
56	Maquoketa				
57	Denison	18,345.00	7,352.21		25,697.25
58	Knoxville				
59	Sheldon	4,922.40	2,190.68		7,113.08
60	Jefferson	7,930.30	6,298.64		14,228.64
61	Vinton	2,600.00	1,606.25		4,206.25
62	Waverly				
63	Pella	2,500.00	2,339.58		4,839.58
64	Cresco	2,500.00	1,783.75		4,283.75
65	Eldora	7,115.00	5,098.77		12,213.77
66	Manchester	2,000.00	300.00		2,300.00
67	Hampton	1,500.00	4,590.00		6,090.00
68	Winterset		153.68		153.68
69	Anamosa	1,265.56			1,265.56
70	Osage	3,000.00	1,997.50		4,997.50
71	Harlan	1,000.00	2,980.00	240.00	4,220.00
72	Clarion	1,500.00	426.87	1.20	1,928.07
73	Clear Lake	1,500.00	4,884.96		6,384.96
74	Mystic		450.00		450.00
75	Emmetsburg	1,000.00	3,966.66		4,966.66
76	Osceola		1,444.36		1,444.36
77	Nevada	3,300.00	1,201.50		4,501.50
78	Sac City	3,000.00	3,382.50		6,382.50
79	Tama	4,149.85	2,185.31		6,334.66
80	New Hampton				
81	Colfax	500.00	1,033.50		1,533.50
82	Hawarden	2,500.00	1,007.50		3,507.50
83	Waukon	1,500.00	4,082.00	15.00	5,597.00
84	Monticello	2,000.00	1,630.75		3,630.75
85	Onawa	6,000.00	4,859.85		10,859.85
86	Humboldt	9,000.00	483.75		9,483.75
87	Sigourney	1,000.00	3,531.88		4,531.88
88	Leon				
89	Bettendorf	1,500.00	1,578.45		3,078.45
90	Rock Rapids	4,000.00	4,616.03	4.41	8,620.44
91	Forest City	4,340.92	588.70		4,929.62
92	Tipton				
93	Villisca		162.50		162.50
94	Lake City	2,000.00	1,312.98		3,312.98
95	Audubon	10,000.00	5,337.99		15,337.99
96	Eldon				
97	Bedford	4,500.00	2,267.30	.25	6,767.55
98	Bloomfield	1,000.00	796.25		1,796.25
99	Marengo	4,500.00	7,268.20		11,768.20
100	Rockwell City	500.00	1,625.00		2,125.00
101	Ida Grove		3,500.44		3,500.44
102	Hamburg	2,000.00	538.52		2,538.52
103	Corning	6,500.00	1,950.00		8,450.00
104	Seymour				
105	Stuart	600.00	2,380.00		2,980.00
106	What Cheer	2,000.00	2,115.02		4,115.02
107	Toledo		540.00		540.00

REPORT ON MUNICIPAL FINANCES

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

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Trust Accounts	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
	Grand total.....	\$88,650.45	\$209,194.05	\$69,881.24	\$7,593,966.09	\$595,764.96	\$48,810.63
1	Des Moines.....		279.67	325.00	643,516.88	43,192.16	8,089.92
2	Sioux City.....				491,619.84		40.50
3	Davenport.....		24,672.50		764,049.50	28,105.00	427.20
4	Cedar Rapids.....	3,053.33	14,551.22	7,000.00	153,422.78	22,168.36	852.54
5	Dubuque.....	45,401.76	32,442.01	942.12	424,526.71	85,424.39	6,048.16
6	Waterloo.....		6,984.00	9,901.34	372,980.84	153,541.91	3,625.56
7	Council Bluffs.....		94,757.78	11,963.00	785,085.60		
8	Clinton.....		4,876.70	3,195.80	237,360.27	9,663.92	19,607.05
9	Burlington.....	55.00	9,400.00		79,759.33	42,206.76	30.00
10	Ottumwa.....				89,567.80	28,915.35	360.10
11	Mason City.....		8,865.47	2,000.00	113,830.02	2,760.68	165.27
12	Fort Dodge.....		795.00	456.44	188,446.19		46.00
13	Muscatine.....				135,114.63	25,638.67	
14	Marshalltown.....			8,080.16	86,386.21		
15	Keokuk.....			4,332.61	26,713.36	6,325.35	
16	Boone.....		7,578.90		185,188.78	770.00	80.00
17	Fort Madison.....				72,510.92		61.00
18	Iowa City.....			2,883.37	213,610.62		
19	Oskaloosa.....	2,607.89	153.30		71,933.72	16,032.43	297.10
20	Centerville.....				24,202.06	1,981.56	
21	Creston.....				50,456.60		
22	Oelwein.....				11,491.20		46.60
23	Charles City.....				82,594.81		
24	Newton.....			4,740.00	96,275.85	617.23	35.56
25	Cedar Falls.....			1,413.55	42,056.98		5.00
26	Ames.....	6,813.24	1,937.00		23,545.24	12,402.99	101.76
27	Fairfield.....				47,380.64	2,908.76	122.60
28	Cherokee.....				84,360.86		2.00
29	Webster City.....				10,689.00	.75	437.62
30	Perry.....				43,834.72	4,875.00	13.35
31	Red Oak.....				9,681.07		
32	Grinnell.....	3,526.18			26,824.68		
33	Atlantic.....				23,576.07		
34	Shenandoah.....				12,238.00		237.09
35	Chariton.....				12,433.75		
36	Albia.....			39.72	32,987.65	1,915.42	
37	Estherville.....				184,395.76	60,525.34	
38	Washington.....			1,181.05	12,739.51		5.00
39	Le Mars.....				54,471.03		5.00
40	Spencer.....				74,074.07		
41	Clarinda.....			42.59	21,424.11	2,366.16	533.33
42	Eagle Grove.....	1,486.57			2,100.57		63.75
43	Carroll.....	4,922.10			55,174.21	5,615.58	79.27
44	Marion.....			1,006.66	63,454.68		
45	Decorah.....				31,069.46	425.19	49.90
46	Mount Pleasant.....				12,386.86		
47	Missouri Valley.....				28,509.38		
48	Iowa Falls.....			49.20	1,824.08		1,486.62
49	Belle Plaine.....				11,712.15		
50	Glenwood.....				8,574.90	201.86	
51	Algona.....				23,126.63		
52	Independence.....					3,976.54	49.44
53	Storm Lake.....			1,464.00	10,670.80		
54	Valley Junction.....				38,301.65	12,346.87	102.80
55	Indianola.....				19,059.08		

ING APRIL 1, 1924—BALANCE MARCH 31, 1925—GRAND TOTAL

Payments								
Interest	Damage Claims							
Total interest on warrants	Total damage claims	Total miscellaneous	Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1924	Balance on hand March 31, 1925	Grand totals for the year	No. in order of population
\$22,326.23	\$196,888.24	\$122,070.37	\$8,578,267.37	\$26,860,569.16	\$1,002,449.52	\$6,860,628.79	\$34,723,647.47	
	32,763.31	93.25	727,655.52	3,111,305.45	96,613.67	848,179.92	4,056,099.04	1
598.87	13,983.01		506,242.22	2,207,945.87	152,252.87	393,177.69	2,753,375.63	2
	3,313.96	350.00	796,245.63	1,762,126.25	446.80	829,812.59	2,591,885.64	3
178.03	6,879.66	7,517.97	191,019.34	900,487.30	13,886.32	160,518.63	1,074,892.30	4
	3,662.54	23.80	519,685.60	2,169,565.89	24,260.35	49,771.97	2,243,598.21	5
2,206.40	98,403.34	62.10	631,317.69	1,432,336.85	129,799.80	144,284.51	1,706,421.16	6
2,852.91	6,985.68		794,924.19	1,529,770.07	36,211.41	352,845.69	1,918,827.17	7
1,609.13			268,240.37	538,993.89	56,810.17	199,028.21	794,832.27	8
	500.00		122,496.09	544,701.99		88,562.30	633,264.29	9
	1,986.28	4,147.42	124,985.95	460,581.60	1,907.67	90,006.24	552,495.51	10
1,474.32	437.90		118,668.19	486,779.58	41,736.26	127,154.31	655,670.15	11
1,043.48	4,196.80		193,732.47	576,987.82	41,695.93	90,686.70	709,370.45	12
			160,753.80	532,739.59	2,423.83	168,857.88	704,021.80	13
79.25	3,255.62	.01	89,721.09	247,901.41	2,671.40	45,478.01	296,050.82	14
	865.35		33,404.06	226,409.35	5,004.92	48,612.87	280,027.14	15
48.90	205.94		187,121.98	369,334.23	11,544.18	24,401.48	405,279.89	16
11.49			72,583.41	194,769.57	3,833.70	26,720.25	225,323.52	17
408.90	695.25	15,810.39	230,524.26	398,221.57	14,780.85	78,795.45	491,797.87	18
967.58			89,230.83	237,743.34	25,474.56	95,506.08	358,723.98	19
		4,579.23	30,762.85	73,820.42	364.17	24,681.26	98,665.85	20
			50,456.60	103,566.64	146.19	29,234.06	132,946.89	21
785.04	127.65		12,450.49	146,355.56	17,044.80	57,904.90	221,305.26	22
			82,594.81	149,390.67	144.67	59,216.81	208,752.15	23
900.51	299.43		98,666.58	271,956.24	26,355.25	79,149.35	377,460.84	24
	1,059.15	1,064.15	43,121.13	229,047.93	2,470.50	62,800.11	294,318.5	25
	439.72		36,489.71	345,189.47	329.83	109,052.86	474,572.16	26
83.00		33,778.59	84,223.59	258,964.29	1,936.60	52,441.82	313,342.71	27
	2.25		84,365.11	147,706.30	8.40	60,305.14	208,019.84	28
60.00		390.00	11,577.37	218,049.34	2,021.82	31,541.60	251,612.76	29
116.08		900.90	49,740.65	120,499.87	16,891.49	49,443.90	186,835.26	30
		440.80	10,121.87	78,064.96	23,283.80	49,537.09	150,885.85	31
331.00	572.80	1,080.30	28,815.78	110,974.80	3,504.12	62,377.25	176,856.17	32
	20.00	829.99	24,426.06	233,411.29	641.45	30,005.63	264,058.37	33
553.45	1,171.20	1,426.87	15,626.61	251,428.09	1,315.17	19,090.28	271,833.54	34
166.19		3,634.22	16,234.16	68,875.87	7,813.24	11,197.41	87,886.52	35
75.58	15.00		34,993.65	147,218.91	4,048.49	39,889.82	191,157.22	36
			244,921.10	375,028.05	795.00	82,401.76	458,224.81	37
	13.00	156.00	12,913.51	143,521.13	43.60	102,509.54	246,074.27	38
786.93	296.17	458.70	56,017.83	112,726.29	10,280.52	47,857.11	170,863.92	39
			74,074.07	222,105.00		47,874.25	269,979.25	40
		1,895.25	26,218.85	71,573.88	99.00	41,408.53	113,031.41	41
	46.87		2,211.19	59,804.55	15.60	16,895.28	76,715.43	42
78.85		6,849.80	67,797.71	127,765.64		43,027.20	170,792.84	43
			63,454.63	103,758.05	3,243.19	17,143.28	124,144.52	44
23.25			31,567.80	81,976.46	9.70	13,463.36	95,449.52	45
			12,386.86	133,584.88	15.75	63,729.28	197,329.91	46
			28,509.38	68,866.12	1,966.41	17,331.17	88,163.70	47
		15.00	3,325.70	97,631.16	110.03	36,463.14	134,204.33	48
			11,712.15	49,893.63	231.50	40,270.53	90,895.71	49
187.54	509.56		9,473.86	28,549.15	3,579.93	5,981.13	38,110.21	50
		800.00	23,926.63	110,533.41		75,344.77	185,878.18	51
	175.00	140.00	4,340.98	88,039.96	3,717.06	64,611.64	156,368.66	52
40.90			10,711.70	117,174.74	341.06	37,703.42	155,219.22	53
	2,405.23	11,914.63	65,071.18	92,344.33	372.23	26,504.28	121,920.84	54
136.20			19,195.28	117,595.19	6,021.91	42,086.14	165,703.24	55

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

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Trust Accounts	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
56	Maquoketa				12,328.28		12.35
57	Denison				28,647.50	2,019.15	
58	Knoxville				12,275.08		
59	Sheldon				50,785.49		
60	Jefferson			236.00	68,514.24		52.78
61	Vinton				11,511.16	3,500.00	
62	Waverly				28,005.00		
63	Pella			6,441.33	91,519.69		124.78
64	Cresco	622.86		370.00	5,226.61	75.00	
65	Eldora				12,213.77		
66	Manchester				17,669.96	713.70	376.22
67	Hampton				10,833.39		
68	Winterset				11,090.00		
69	Anamosa			2,000.00	5,724.73	705.96	362.62
70	Osage				39,762.50		300.00
71	Harlan				39,297.36		688.50
72	Clarion	2.49			23,095.30		48.43
73	Clear Lake				24,067.04		16.00
74	Mystic				1,752.48		
75	Emmetsburg				64,320.97	619.29	623.88
76	Osceola				2,569.36		
77	Nevada				6,162.50		
78	Sac City				57,147.65		
79	Tama				38,363.80	6,901.65	2,974.40
80	New Hampton		1,900.50		4,810.66		
81	Colfax				21,054.86	1,425.67	
82	Hawarden				56,668.22	530.00	
83	Waukon				14,238.81		
84	Monticello	13,022.90			16,653.65		
85	Onawa	2,400.00			23,813.48		
86	Humboldt				26,376.32		9.00
87	Si gourney	258.58			7,708.61		
88	Leon				4,808.00		
89	Bettendorf				3,078.45		
90	Rock Rapids				48,904.66	530.31	6.00
91	Forest City				6,695.12		
92	Tipton				26,310.33		
93	Villisca			600.00	18,081.66		4.00
94	Lake City				18,582.17		
95	Audubon				18,471.54	340.00	4.00
96	Eldon				9,362.73		13.50
97	Bedford				19,669.87		.81
98	Bloomfield				9,182.75		
99	Marengo				53,121.46		75.27
100	Rockwell City				3,825.00		2.00
101	Ida Grove	3,700.00			24,589.12		
102	Hamburg				4,068.77	500.00	
103	Corning				9,818.48		5.00
104	Seymour				23,060.04		
105	Stuart				16,328.41		
106	What Cheer	777.55			10,043.58		
107	Toledo				6,806.00	3,000.00	

OUTSTANDING APRIL 1, 1924—BALANCE MARCH 31, 1925—
TOTAL

Payments			Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1924	Balance on hand March 31, 1925	Grand totals for the year	No. in order of population
Interest	Damage Claims							
Total interest on warrants	Total damage claims	Total miscellaneous						
50.00			12,340.63	55,456.51	8,264.26	28,174.93	80,895.70	56
			30,716.65	118,860.34	31,472.16	118,459.91	268,792.4	57
			12,275.08	97,623.96	15,942.51	20,912.58	134,479.0	58
620.40		49.00	51,454.89	104,993.54	18,962.80	14,221.85	133,178.1	59
	33.00	2,349.83	70,949.85	105,397.24	400.14	11,929.01	117,726.39	60
			15,011.16	88,999.83		37,288.12	126,287.95	61
			28,005.00	108,347.06		62,263.22	170,610.28	62
			91,644.47	164,842.58	72.26	27,277.56	192,192.40	63
	69.88	8.00	5,379.49	95,338.55	10,599.62	48,069.98	154,008.15	64
		192.09	12,405.86	42,633.56	464.87	26,108.45	69,256.88	65
	25.00		18,784.88	101,696.26		10,009.10	111,705.36	66
			10,833.39	50,666.16	370.37	29,502.86	80,538.89	67
		50.00	50.00	53,608.97	3,032.61	57,339.99	113,981.52	68
91.93		1,076.95	7,902.19	62,100.02	183.74	15,628.10	77,911.86	69
19.26			39,784.76	72,464.31	1,860.14	28,040.90	102,365.35	70
	550.50		40,535.86	138,088.88		35,682.79	173,771.67	71
			23,143.73	52,435.83	13,612.74	14,127.93	80,176.50	72
			24,083.40	76,860.88	8,203.84	23,354.15	108,418.87	73
238.90			1,991.38	6,975.00	3,740.65	2,886.02	13,101.67	74
411.65	1,545.71		67,521.50	91,804.20	12,005.28	20,771.76	124,581.24	75
			2,569.36	27,087.17	4,499.19	21,424.78	53,011.14	76
356.85			6,519.35	77,345.88	1,939.65	6,414.79	85,700.32	77
50.00			57,197.65	90,669.84		40,218.34	130,888.19	78
1,922.09		11,265.79	61,427.73	92,557.79	3,649.95	16,419.66	112,627.40	79
			4,810.66	111,308.54		25,104.40	136,412.94	80
36.05	610.00	546.60	23,673.18	46,880.22	4,960.66	4,122.80	55,963.68	81
	4.00		57,202.22	172,219.63		23,272.22	195,491.85	82
120.90		117.00	14,475.81	92,904.71	2,395.22	20,454.97	115,685.60	83
183.50		6.07	16,843.22	57,765.03	350.90	8,352.14	66,468.07	84
79.80			23,893.28	79,534.98	600.50	18,194.15	98,329.63	85
763.20		323.81	27,472.33	46,496.42	1,500.00	12,754.41	74,250.03	86
			7,708.61	31,607.80	6,491.26	4,510.87	42,609.93	87
			4,808.00	36,612.35	172.65	36,543.56	73,328.56	88
			3,078.45	34,093.91		3,595.32	37,689.23	89
			49,440.97	135,902.55		94,335.88	230,238.43	90
			6,695.12	32,713.30	3,573.24	26,088.96	62,377.50	91
			26,310.33	86,156.41	2,676.38	20,570.01	109,402.80	92
74.08		836.13	18,995.87	44,009.43	35.50	12,060.75	56,105.68	93
603.03	1,000.00		20,185.20	46,355.73	13,789.43	12,725.48	72,876.60	94
	29.16	5,588.71	24,433.41	108,638.11	492.26	41,812.43	150,942.80	95
	25.00		9,401.23	32,111.37	18.15	7,391.58	39,521.10	96
	823.00		20,493.68	43,340.05	5,377.63	30,009.37	78,727.05	97
			9,182.75	76,682.90	4,908.45	35,175.59	116,766.94	98
			53,196.73	71,480.44	519.53	17,663.33	89,654.30	99
			3,827.00	92,500.42	3,709.27	13,393.40	109,603.09	100
44.32			24,633.44	49,385.70	400.00	22,568.60	72,354.30	101
		500.00	4,588.77	19,756.14	551.80	17,111.19	37,419.13	102
			9,823.48	28,688.01	2,505.23	21,818.51	53,011.75	103
911.49		20.00	23,991.53	105,375.92	8,758.50	6,090.68	120,225.10	104
	7,385.30		23,713.71	60,340.45	2,100.00	15,724.65	78,165.10	105
			10,043.58	18,195.48	1,778.01	5,593.38	25,566.87	106
		781.02	10,587.02	32,229.14		14,387.84	46,616.98	107

TABLE NO.3—CITIES—BONDED AND OTHER

No. in order of population	Cities	Total indebtedness at close of year March 31, 1925	Character and Amount of	
			General bonds	Municipal industry bonds
	Grand total.....	\$ 42,959,130.80	\$ 16,504,517.84	\$ 12,684,360.37
1	Des Moines.....	10,766,339.65	3,126,719.80	4,625,000.00
2	Sionx City.....	2,304,475.85	854,000.00	727,000.00
3	Davenport.....	1,772,336.35	1,200,000.00	570,500.00
4	Cedar Rapids.....	1,356,418.65	888,500.00	436,000.00
5	Dubuque.....	2,457,699.62	1,138,950.00	375,000.00
6	Waterloo.....	2,108,014.88	751,056.26	543,000.00
7	Council Bluffs.....	1,342,430.72	687,000.00	509,000.00
8	Clinton.....	692,645.08	193,785.00	
9	Burlington.....	596,100.00	502,700.00	
10	Ottumwa.....	488,239.63	330,646.31	152,000.00
11	Mason City.....	1,031,344.43	362,004.79	436,000.00
12	Fort Dodge.....	1,211,545.97	791,466.82	115,000.00
13	Muscatine.....	630,542.56	134,000.00	347,000.00
14	Marshalltown.....	993,077.47	71,000.00	324,500.00
15	Keokuk.....	176,784.23	169,000.00	
16	Boone.....	769,738.57	105,000.00	195,500.00
17	Fort Madison.....	325,880.39	242,500.00	
18	Iowa City.....	851,410.44	426,349.97	
19	Oskaloosa.....	581,349.80	152,231.29	300,000.00
20	Centerville.....	120,065.95	85,000.00	
21	Creston.....	269,237.91	91,480.85	
22	Oelwein.....	145,353.05	91,789.68	10,000.00
23	Charles City.....	336,548.53	254,200.00	12,000.00
24	Newton.....	507,714.40	136,500.00	56,000.00
25	Cedar Falls.....	107,371.99	72,394.21	27,500.00
26	Ames.....	224,299.40	112,000.00	105,000.00
27	Fairfield.....	168,782.04	20,000.00	75,000.00
28	Cherokee.....	231,883.84	60,097.13	6,500.00
29	Webster City.....	147,514.55	5,500.00	140,500.00
30	Perry.....	333,415.33	95,600.00	74,264.29
31	Red Oak.....	221,340.33	56,441.16	8,000.00
32	Grinnell.....	145,960.35	67,900.00	71,000.00
33	Atlantic.....	130,759.13	59,500.00	16,000.00
34	Shenandoah.....	200,482.55	106,500.00	50,000.00
35	Chariton.....	107,079.16	21,000.00	84,500.00
36	Albia.....	179,597.17	36,000.00	132,000.00
37	Estherville.....	294,018.97	41,500.00	25,000.00
38	Washington.....	250,282.46	21,000.00	177,500.00
39	Le Mars.....	171,771.99	47,731.89	
40	Spencer.....	228,108.03	88,400.00	77,500.00
41	Clarinda.....	143,226.84	20,300.00	99,000.00
42	Eagle Grove.....	20,086.14	19,000.00	
43	Carroll.....	254,537.74	45,745.89	25,000.00
44	Marion.....	99,974.29	79,565.65	
45	Decorah.....	142,011.00	70,000.00	21,000.00
46	Mount Pleasant.....	59,023.11	26,500.00	
47	Missouri Valley.....	154,366.41	6,500.00	17,100.00
48	Iowa Falls.....	60,404.80	19,304.00	
49	Belle Plaine.....	147,296.68	35,800.00	84,000.00
50	Glenwood.....	58,109.84	43,900.00	12,500.00
51	Algona.....	42,009.83	9,000.00	33,000.00
52	Independence.....	2,241.49		
53	Storm Lake.....	152,948.91	94,700.00	55,000.00
54	Valley Junction.....	160,529.18	37,500.00	47,000.00
55	Indianola.....	105,058.66	24,500.00	42,000.00

DEBT OBLIGATIONS APRIL 1, 1925

Debt Obligations at Close of Year, March 31, 1925							
Outstanding warrants	*Special fund bonds	Temporary loans	Miscellaneous debt obligations	Total indebtedness April 1, 1924	Increase of indebtedness during year ending March 31, 1925	Decrease of indebtedness during year ending March 31, 1925	No. in order of population
\$ 785,855.17	\$12,600,101.54	\$ 14,077.13	\$ 370,218.75	\$41,644,893.03	\$ 3,159,079.82	\$ 1,839,051.92	
87,279.60	2,927,340.25			10,663,611.57	102,718.08		1
	645,585.65		77,890.20	2,503,521.71		199,045.86	2
1,886.35				1,820,500.00		48,113.65	3
6,918.65			25,000.00	1,433,986.82		77,567.07	4
11,849.62	931,900.00			2,017,310.35	440,389.27		5
103,965.83	700,992.79			2,118,114.04		10,089.26	6
146,430.72				1,312,391.54	30,039.18		7
21,286.65	462,225.97		15,347.46	815,185.08		122,540.00	8
1,000.00	92,400.00			631,750.00		34,650.00	9
5,593.32				500,553.98		12,314.85	10
35,339.64			198,000.00	1,085,007.72		53,663.29	11
39,408.59	265,670.56			995,066.44	256,479.53		12
	149,542.56			646,160.99		15,618.43	13
6,012.74	509,904.69		21,660.04	398,113.29	594,964.18		14
164.45			7,619.78	189,004.92		12,220.69	15
14,388.57	454,860.00			703,444.18	66,294.49		16
8.00	83,372.39			298,725.09	27,154.40		17
	425,060.47			745,020.55	106,389.89		18
17,183.12	111,935.39			628,135.58		46,785.78	19
530.50	34,535.45			131,349.13		11,283.18	20
	177,757.06			308,136.37		38,898.46	21
43,563.37				54,489.14	90,683.91		22
5,851.19	64,497.34			389,142.01		52,593.48	23
20,214.40	287,500.00		7,500.00	528,355.25		20,640.85	24
4,177.78	3,000.00			120,564.71		13,192.72	25
49.40		7,250.00		172,731.83	51,567.57		26
438.85	73,343.19			65,876.48	92,925.56		27
1,882.38	162,777.03		627.30	266,185.50		34,301.46	28
1,169.80	344.75			148,866.57		1,352.02	29
18,858.38	144,692.66			283,022.60	50,392.73		30
10,899.17	146,000.00			47,232.02	174,108.31		31
60.35	7,000.00			154,104.12		8,143.67	32
9,747.41	45,511.72			130,922.49	445.89		33
1,582.55	42,400.00			112,815.17	87,667.38		34
1,579.16				120,313.24		13,688.24	35
2.00	11,595.17			194,968.04		15,370.87	36
783.06	227,235.91			453,808.91		159,879.94	37
782.46	51,000.00			271,543.60		21,261.14	38
6,647.65	117,392.45			213,263.53		41,491.54	39
	62,208.03			181,800.00	46,308.03		40
	23,926.84			126,700.00	16,526.84		41
1,086.14				12,221.49	7,864.65		42
	183,791.85			280,073.20		25,535.46	43
1.00	15,227.19		5,180.45	65,368.43	34,605.86		44
11,575.00	39,436.00			150,878.00		18,867.00	45
23.11	32,500.00			49,515.75	9,507.36		46
1,966.41	128,800.00			150,457.59	3,908.82		47
8.89	38,591.91		2,500.00	20,636.93	39,767.87		48
	27,496.68			137,624.06	9,672.62		49
1,709.84				64,979.93		6,870.09	50
9.83				43,009.83		1,000.00	51
2,241.49				1,406.08	835.41		52
2,248.91			1,000.00	120,000.00	32,948.91		53
283.18	75,146.00			176,188.14		15,658.96	54
1,100.13	37,458.53			109,480.44		4,421.78	55

REPORT ON MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—CITIES—BONDED

No. in order of population	Cities	Total indebtedness at close of year March 31, 1925	Character and Amount of	
			General bonds	Municipal industry bonds
56	Maquoketa	130,048.7		129,000.00
57	Denison	230,002.8	132,750.00	80,000.00
58	Knoxville	106,190.2	93,190.3	13,000.00
59	Sheldon	241,186.6	29,347.80	74,500.00
60	Jefferson	227,273.0	97,500.00	16,000.00
61	Vinton	80,000.0	20,000.00	57,000.00
62	Waverly	91,500.0	67,000.00	
63	Pella	210,837.00	42,500.00	93,837.00
64	Cresco	105,510.00	45,500.00	33,000.00
65	Eldora	90,200.00	56,200.00	
66	Manchester	174,096.41	28,668.23	
67	Hampton	104,543.34	78,000.00	18,000.00
68	Winterset	207,499.52		205,500.00
69	Anamosa	67,278.21		8,100.00
70	Osage	265,010.60	34,000.00	
71	Harlan	251,322.50	56,000.00	30,000.00
72	Clarion	173,505.68	14,808.94	11,000.00
73	Clear Lake	162,506.65	104,250.00	9,500.00
74	Mystic	14,819.58	7,500.00	
75	Emmetsburg	228,005.52	48,500.00	10,000.00
76	Osceola	55,631.88	32,000.00	22,500.00
77	Nevada	87,827.55	11,190.00	28,000.00
78	Sac City	169,675.07	75,500.00	
79	Tama	93,891.43	42,072.84	
80	New Hampton	88,500.00	17,000.00	8,000.00
81	Colfax	168,201.35	40,915.53	
82	Hawarden	133,595.40	13,500.00	
83	Waukon	209,866.05	78,700.00	49,200.00
84	Monticello	31,746.56	26,000.00	
85	Onawa	142,505.39	81,394.30	40,500.00
86	Humboldt	5,000.00	5,000.00	
87	Sigourney	108,060.00	99,500.00	
88	Leon	48,742.76	44,500.00	
89	Bettendorf	27,500.00	27,500.00	
90	Rock Rapids	172,064.00	92,000.00	17,000.00
91	Forest City	44,269.53	25,000.00	11,059.08
92	Tipton	131,174.16	9,000.00	
93	Villisca	129,653.03	25,000.00	80,000.00
94	Lake City	172,088.68	69,700.00	51,000.00
95	Audubon	125,350.00	91,850.00	33,500.00
96	Eldon	12,125.28		10,000.00
97	Bedford	102,910.67	24,000.00	55,000.00
98	Bloomfield	87,591.09	19,000.00	59,000.00
99	Marengo	250,038.52	117,838.52	
100	Rockwell City	100,484.08	29,000.00	16,000.00
101	Ida Grove	173,980.58	76,080.58	
102	Hamburg	24,957.12	10,000.00	11,000.00
103	Corning	42,000.00	16,000.00	26,000.00
104	Seymour	71,237.44	32,200.00	36,800.00
105	Stuart	92,004.04	40,600.00	50,000.00
106	What Cheer	48,178.01	32,000.00	
107	Toledo	67,000.00	15,000.00	52,000.00

AND OTHER DEBT OBLIGATIONS APRIL 1, 1925

Debt Obligations at Close of Year, March 31, 1925				Total indebtedness April 1, 1924	Increase of indebtedness during year ending March 31, 1925	Decrease of indebtedness during year ending March 31, 1925	No. in order of population
Outstanding warrants	*Special fund bonds	Temporary loans	Miscellaneous debt obligations				
1,048.78				125,256.24	4,792.54		56
17,252.82				214,250.00	15,752.82		57
				128,150.92		21,960.58	58
10,735.00	126,603.75			231,226.12		9,959.99	59
1,706.90	112,066.13			124,531.89	102,741.12		60
			3,000.00	86,000.00		6,600.00	61
	24,500.00			113,500.00		22,000.00	62
	74,500.00			383,377.00		172,540.00	63
8,434.60	18,576.00			53,176.36	52,334.24		64
	34,000.00			95,190.00		4,990.00	65
	144,094.84		1,333.34	79,223.86	94,872.55		66
2,118.86	6,424.48			107,248.65		2,705.31	67
1,999.52				208,550.71		1,051.19	68
	59,178.21			19,727.93	47,550.28		69
510.00	230,500.00			290,860.14		25,849.54	70
	165,322.50			264,322.50		13,000.00	71
732.89	146,903.67		60.18	35,501.05	138,004.63		72
8,483.48	40,273.17			144,092.35	18,514.30		73
3,319.58	4,000.00			16,240.65		1,421.07	74
11,089.66	158,415.86			271,521.14		43,515.62	75
4.75		1,127.13		58,999.19		3,367.31	76
6,837.55	41,800.00			59,229.65	28,597.90		77
	94,125.07			214,625.07		45,000.00	78
1,066.24	50,752.35			127,048.87		33,157.44	79
	63,500.00			28,000.00	60,500.00		80
8,294.52	118,991.30			144,022.21	24,178.94		81
	120,095.40			176,354.92		42,759.52	82
262.55	81,703.50			133,427.41	76,438.64		83
46.46		5,700.00		34,900.00		3,153.44	84
600.00	20,011.09			199,594.44		57,089.05	85
				15,000.00		10,000.00	86
8,500.00				106,632.74	1,427.26		87
1,242.76			3,000.00	52,242.76		3,500.00	88
				29,000.00		1,500.00	89
1,399.00	61,665.00			205,616.17		33,552.17	90
3,277.45	4,933.00			51,589.22		7,319.69	91
	122,174.16			140,968.17		9,794.01	92
3.00	24,658.03			71,193.53	53,464.50		93
9,888.68	41,500.00			185,813.13		13,724.45	94
				136,850.00		11,500.00	95
	2,125.28			20,143.83	8,018.55		96
4,910.67	19,000.00			116,877.63		13,965.96	97
9,591.09				87,908.45		317.36	98
	132,200.00			285,902.21		35,863.69	99
3,371.81	52,062.27			50,209.27	50,224.81		100
400.00	97,500.00			172,480.58	1,500.00		101
3,957.12				31,922.89		6,965.77	102
				51,005.23		9,005.23	103
1,737.44			500.00	72,058.50		821.06	104
1,404.04				131,550.00		41,545.96	105
1,778.01	14,400.00			57,378.01		9,200.00	106
				70,000.00		3,000.00	107

TABLE NO. 4—CITIES—VALUATION OF PROPERTY—

No. in order of population	Cities	Valuation of Property				
		Real Property		Personal Property		Railroads, Telegraph
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation
	Grand total.....	\$191,794,314	\$705,485,896	\$ 44,520,444	\$164,689,616	\$ 7,482,143
1	Des Moines.....	37,059,775	148,239,100	7,326,275	29,305,100	1,066,265
2	Sioux City.....	19,118,054	76,472,216	4,150,396	16,601,584	571,755
3	Davenport.....	28,832,285	57,664,570	5,999,760	11,999,520	311,522
4	Cedar Rapids.....	11,900,042	47,600,168	2,318,846	9,275,384	369,628
5	Dubuque.....	7,830,139	31,320,556	2,723,338	10,893,352	122,613
6	Waterloo.....	5,939,641	23,758,564	1,193,372	4,773,488	210,901
7	Council Bluffs.....	4,819,027	19,276,108	1,024,271	4,097,084	560,284
8	Clinton.....	3,482,333	13,929,332	914,310	3,657,240	157,594
9	Burlington.....	4,150,000	16,600,000	1,486,464	5,945,856	110,075
10	Ottumwa.....	3,531,088	14,124,435	1,177,682	4,710,728	123,882
11	Mason City.....	3,840,100	15,360,400	793,808	3,175,232	185,796
12	Fort Dodge.....	4,008,315	16,023,360	741,629	2,966,516	125,402
13	Muscatine.....	2,063,445	4,126,890	696,320	1,392,640	163,280
14	Marshalltown.....	2,123,833	8,491,332	417,810	1,671,240	87,271
15	Keokuk.....	2,601,845	10,407,380	1,115,140	4,460,500	88,819
16	Boone.....	1,393,429	5,573,716	223,181	892,724	94,215
17	Fort Madison.....	1,456,155	5,824,620	250,570	1,002,280	153,026
18	Iowa City.....	2,291,108	9,164,432	370,307	1,481,228	59,387
19	Oskaloosa.....	1,486,067	5,944,263	460,663	1,842,652	65,544
20	Centerville.....	949,148	3,797,992			41,647
21	Creston.....	993,601	3,974,404	239,718	958,872	52,154
22	Oelwein.....	731,642	2,926,568	139,921	559,684	38,606
23	Charles City.....	1,082,584	4,330,336	182,300	729,200	56,271
24	Newton.....	1,025,915	4,103,660	240,160	960,640	31,434
25	Cedar Falls.....	1,015,985	4,063,940	168,582	674,328	68,448
26	Ames.....	1,442,695	5,770,780	167,100	668,434	63,615
27	Fairfield.....	878,845	3,515,380	252,058	1,008,232	33,857
28	Cherokee.....	728,118	2,912,472	145,617	582,468	31,723
29	Webster City.....	811,511	3,246,044	143,911	575,644	54,313
30	Perry.....	850,404	3,401,616	96,827	387,308	35,454
31	Red Oak.....	716,775	2,867,100	141,481	565,924	44,228
32	Grinnell.....	976,218	3,904,872	143,689	574,756	26,123
33	Atlantic.....	758,547	3,034,188	112,682	450,728	31,678
34	Shenandoah.....	721,749	2,886,996	210,493	841,972	43,731
35	Chariton.....	139,568	558,274	619,176	2,476,704	42,495
36	Albia.....	519,449	2,077,796	142,285	569,140	54,181
37	Estherville.....	622,153	2,488,612	139,566	558,264	37,928
38	Washington.....	811,061	3,244,244	201,537	806,148	45,586
39	Le Mars.....	623,564	2,494,256	218,091	872,364	31,214
40	Spencer.....	850,502	3,402,008	192,405	769,620	42,467
41	Clarinda.....	635,100	2,540,400	184,762	739,048	30,670
42	Eagle Grove.....	512,413	2,050,052	143,197	572,788	55,313
43	Carroll.....	489,697	1,958,788	115,933	463,732	35,510
44	Marion.....	621,485	2,485,940	160,258	641,032	46,944
45	Decorah.....	717,495	2,869,980	176,553	706,212	15,826
46	Mount Pleasant.....	546,290	2,185,160	114,125	456,500	30,492
47	Missouri Valley.....	423,092	1,692,368	110,330	441,320	27,477
48	Iowa Falls.....	594,465	2,377,860	131,074	524,296	58,639
49	Belle Plaine.....	433,399	1,733,596	94,063	376,252	45,601
50	Glenwood.....	181,741	726,964	44,376	177,504	7,454
51	Algona.....	509,946	2,039,784	124,567	498,268	39,337
52	Independence.....	556,110	2,224,444	183,800	735,200	21,018
53	Storm Lake.....	818,792	3,275,168	232,731	930,924	31,867
54	Valley Junction.....	441,520	1,766,080	51,460	205,840	27,730
55	Indianola.....	677,779	2,711,116	145,311	581,244	21,093

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1924							
Telephones, and Express	Total taxable valuation all property except monies and credits	Total assessed valuation all property except monies and credits	Total taxable valuation of monies and credits	Agricultural Lands		Tax Levies	No. in order of population
Assessed valuation				Taxable valuation	Assessed valuation	Total amount of taxes levied	
\$ 28,979,068	\$ 243,801,901	\$ 900,154,480	\$ 264,827,709	\$ 4,575,030	\$ 18,207,258	\$1,226,823,502	
4,285,060	45,452,315	181,809,260	43,046,348	917,688	3,670,752	260,243,698	1
2,287,020	23,840,205	95,360,820	10,919,200	554,661	2,218,644	115,560,000	2
623,004	35,143,547	70,287,194	15,748,300	413,499	826,580	93,136,848	3
1,478,512	14,588,516	57,354,064	8,381,524	116,049	464,196	60,060,000	4
490,452	10,676,000	42,704,360	6,876,765			61,592,500	5
843,604	7,343,414	29,375,656	8,424,220	46,009	184,036	53,840,200	6
2,241,106	6,403,582	25,614,328	4,461,270	341,320	1,365,280	47,889,231	7
630,376	4,554,237	18,216,948	1,650,668	120,000	480,000	29,918,500	8
440,300	5,746,539	22,986,176	5,308,933	155,660	622,640	29,452,140	9
495,528	4,832,652	19,330,691	2,938,805			24,393,000	10
743,184	4,819,704	19,278,816	3,184,111	10,351	41,404	31,256,530	11
501,608	4,875,346	19,501,384	2,787,722	51,202	204,808	24,131,500	12
326,560	2,923,045	5,846,090	2,426,806	94,687	189,374	19,586,000	13
349,084	2,628,914	10,514,656	4,783,775	36,900	147,600	12,641,367	14
335,276	3,805,804	15,223,216	796,780	18,805	75,220	16,971,931	15
376,860	1,710,825	6,843,300	2,153,539	26,243	104,972	9,765,688	16
612,104	1,859,751	7,439,004	700,289	86,706	347,784	11,229,092	17
237,548	2,750,802	10,003,208	3,699,262	25,945	103,780	17,010,900	18
262,116	2,012,274	8,049,006	3,523,897	19,450	77,800	9,718,500	19
166,588	991,145	3,964,580	1,074,400	32,000	130,400	5,522,000	20
208,616	1,285,473	5,141,892	1,709,656	38,803	155,212	5,267,300	21
154,424	910,169	3,640,676	1,148,140	6,946	27,784	5,200,000	22
225,084	1,321,155	5,284,620	1,881,487	43,203	172,812	5,140,000	23
125,736	1,297,509	5,190,036	2,849,485	24,400	97,600	8,150,000	24
273,892	1,253,015	6,012,060	2,750,660	15,063	60,252	6,441,115	25
254,460	1,673,410	6,693,644	1,635,600	19,189	76,756	9,062,250	26
135,428	1,164,660	4,657,040	2,914,641	9,271	37,084	4,044,282	27
126,892	905,458	3,621,832	1,504,800	25,677	100,708	4,746,500	28
217,252	1,009,735	4,038,940	2,313,548	40,380	161,520	3,221,400	29
141,816	982,685	3,930,740	1,923,094			4,172,759	30
176,912	902,484	3,609,936	3,094,678	21,890	87,560	4,254,200	31
104,492	1,145,030	4,580,120	2,835,788			6,557,700	32
126,712	902,907	3,611,628	2,190,160	16,863	67,452	4,342,285	33
174,924	975,973	3,903,892	1,956,444	12,050	51,800	5,407,943	34
169,980	801,239	3,204,956	1,441,970	14,910	59,640	3,480,200	35
216,724	715,915	2,863,660	577,782	28,838	115,352	4,868,222	36
151,712	799,647	3,198,588	503,484	25,943	103,772	2,824,694	37
182,344	1,058,184	4,232,736	4,544,716	16,622	66,488	6,029,200	38
124,856	872,869	3,491,476	2,351,080	87,833	151,322	4,075,450	39
169,868	1,085,374	4,341,496	1,052,031	19,076	76,304	3,255,000	40
122,680	850,532	3,402,128	1,894,508	2,833	11,332	3,437,854	41
221,252	710,923	2,843,692	1,398,456	34,123	136,492	2,500,000	42
142,040	641,140	2,564,560	965,300	19,926	79,704	4,641,800	43
187,776	828,687	3,314,748	1,261,552	43,349	173,396	3,336,210	44
63,304	907,874	3,631,496	1,704,592	18,240	72,960	4,061,450	45
121,968	690,907	2,763,628	2,579,075	10,761	43,044	3,541,674	46
109,908	560,899	2,243,596	681,872	12,405	49,620	2,550,000	47
234,556	784,178	3,136,712	1,806,178	14,982	59,928	3,512,500	48
182,404	573,063	2,292,252	639,070	28,656	114,624	2,933,000	49
29,816	233,571	934,284	560,174	4,651	18,604	1,633,000	50
157,348	673,850	2,605,400	1,997,110			3,280,400	51
84,072	760,928	3,143,712	1,841,360			2,244,655	52
127,468	1,083,390	4,333,560	2,406,409	12,470	49,880	4,785,000	53
110,920	520,710	2,082,840	193,690	18,925	75,700	2,523,713	54
84,372	844,183	3,376,732	3,442,012			3,275,000	55

TABLE NO. 4—CONTINUED—CITIES—VALUATION OF

No. in order of population	Cities	Valuation of Property				
		Real Property		Personal Property		Railroads, Telegraph
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation
56	Maquoketa.....	541,257	2,165,028	86,030	344,120	27,045
57	Denison.....	599,024	2,396,096	145,765	583,060	54,843
58	Knoxville.....	407,839	1,631,356	120,005	480,020	32,154
59	Sheldon.....	523,721	2,094,884	127,558	510,232	45,953
60	Jefferson.....	488,140	1,952,560	68,110	272,440	47,765
61	Vinton.....	500,794	2,003,176	119,961	479,844	21,477
62	Waverly.....	601,835	2,407,340	193,180	772,720	57,997
63	Pella.....	367,617	1,470,468	124,808	499,232	15,546
64	Cresco.....	490,469	1,961,876	160,353	641,412	13,851
65	Eldora.....	375,820	1,503,280	95,972	383,888	37,548
66	Manchester.....	413,696	1,654,784	101,656	406,624	23,533
67	Hampton.....	623,975	2,495,900	155,589	622,356	61,190
68	Winterset.....	431,161	1,724,524	162,120	648,480	11,408
69	Anamosa.....	285,149	1,140,596	26,451	105,804	26,451
70	Osage.....	465,072	1,860,288	172,798	691,192	21,706
71	Harlan.....	439,521	1,758,084	121,108	484,432	20,662
72	Clarion.....	360,150	1,440,600	98,715	394,860	43,573
73	Clear Lake.....	434,694	1,838,776	57,103	223,412	22,005
74	Mystic.....	103,718	414,782	24,561	98,244	22,348
75	Emmetsburg.....	336,053	1,344,212	86,400	345,600	43,468
76	Osceola.....	329,293	1,317,172	78,825	315,300	32,846
77	Nevada.....	366,071	1,464,284	99,206	396,824	28,288
78	Sac City.....	390,122	1,560,488	107,616	430,464	45,095
79	Tama.....	322,228	1,288,912	65,806	263,224	45,110
80	New Hampton.....	342,146	1,348,584	99,192	396,768	19,359
81	Colfax.....	216,530	866,120	68,910	275,640	17,223
82	Hawarden.....	242,631	970,524	79,429	317,716	46,477
83	Waukon.....	351,352	1,405,408	118,895	475,580	5,869
84	Monticello.....	252,371	1,009,484	222,739	890,956	21,535
85	Onawa.....	321,949	1,287,796	64,453	257,812	51,696
86	Humboldt.....	362,097	1,448,388	103,262	413,048	23,267
87	Sigourney.....	323,407	1,314,628	97,825	391,300	25,489
88	Leon.....	219,817	879,268	80,452	321,808	29,292
89	Bettendorf.....	530,115	2,145,060	375,035	1,500,140	34,612
90	Rock Rapids.....	446,844	1,787,376	85,920	343,680	64,884
91	Forest City.....	299,836	1,199,344	61,423	245,692	17,108
92	Tipton.....	380,204	1,520,618	104,902	419,608	14,558
93	Villisca.....	321,823	1,287,292	55,132	220,540	21,853
94	Lake City.....	338,205	1,352,820	88,153	352,612	22,027
95	Audubon.....	400,083	1,600,332	119,040	476,160	3,096
96	Eldon.....	140,481	961,924	24,624	78,496	20,027
97	Bedford.....	248,356	993,424	67,303	269,212	7,395
98	Bloomfield.....	405,744	1,622,976	62,837	251,348	17,170
99	Marengo.....	266,820	1,067,280	117,329	469,316	5,988
100	Rockwell City.....	322,828	1,291,312	108,800	435,200	50,277
101	Ida Grove.....	327,740	1,310,960	104,030	456,120	12,256
102	Hamburg.....	223,906	895,624	81,960	327,840	24,692
103	Corning.....	70,410	281,640	59,814	239,256	7,257
104	Seymour.....	258,025	1,032,100			26,574
105	Stuart.....	227,305	909,220	46,290	185,160	9,928
106	What Cheer.....	161,041	644,164	61,742	246,968	28,944
107	Toledo.....	253,890	1,015,560	66,976	267,904	21,465

PROPERTY—SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1924

Telephones, and Express	Assessed valuation	Total taxable valuation all property except monies and credits	Total assessed valuation all property except monies and credits	Total taxable valuation of monies and credits	Agricultural Lands		Tax Levies	No. in order of population
					Taxable valuation	Assessed valuation		
	110,480	654,932	2,619,728	1,509,264	24,801	99,20	2,346,300	56
	219,372	799,600	3,198,520	2,813,578	39,264	157,05	5,930,000	57
	128,616	559,998	2,239,992	1,589,180	29,962	119,84	2,800,000	58
	183,812	697,232	2,788,928	805,800			3,838,516	59
	191,060	604,015	2,416,060	1,246,825	54,950	219,800	3,516,941	60
	84,908	644,232	2,476,928	2,079,148	8,704	34,816	3,145,000	61
	231,988	853,012	3,412,048	1,557,568	38,633	154,532	3,593,300	62
	63,184	507,971	2,031,884	3,161,660	25,788	103,152	3,699,185	63
	55,404	664,773	2,659,092	1,511,224	40,877	163,508	2,325,500	64
	150,192	520,340	2,081,360	1,714,295	43,095	172,380	2,749,770	65
	94,132	538,885	2,155,540	1,628,180	17,380	60,520	2,365,000	66
	244,760	837,754	3,351,016	1,643,198	98,035	392,140	4,454,000	67
	45,632	604,689	2,418,756	2,380,616	10,800	43,200	2,796,000	68
	105,804	338,051	1,352,204	1,020,842			2,570,000	69
	86,824	656,576	2,626,304	3,974,880	13,605	54,420	4,054,000	70
	82,648	581,291	2,325,164	1,317,223	12,420	49,680	3,363,022	71
	174,292	502,438	2,009,752	686,396	46,838	187,352	3,603,710	72
	88,020	613,802	2,455,208	1,394,850			4,695,000	73
	89,392	150,627	602,508	54,350	14,910	59,640	615,077	74
	173,872	465,921	1,863,684	549,692	21,293	85,172	3,251,833	75
	131,384	440,964	1,763,856	1,382,295	9,538	38,152	1,262,400	76
	113,152	393,565	1,574,260	1,497,289	25,612	102,448	3,593,900	77
	180,380	542,833	2,171,332	1,028,550	68,133	272,532	3,200,000	78
	180,440	433,144	1,732,576	797,150	26,058	104,252	2,106,000	79
	77,436	460,697	1,842,788	1,606,320	13,421	53,684	2,044,857	80
	68,892	302,663	1,210,652	652,095			1,519,072	81
	185,908	618,337	1,723,948	249,800	11,442	45,768	1,270,000	82
	23,476	476,106	1,904,424	1,310,306			3,021,700	83
	86,140	496,645	1,986,580	1,951,112	5,044	20,176	3,275,000	84
	206,784	438,098	1,752,392	263,900	55,423	221,692	3,236,419	85
	93,068	488,626	1,954,504	1,342,150	18,003	72,012	1,709,440	86
	101,956	451,721	1,806,884	1,518,786	13,543	54,172	2,458,000	87
	117,168	389,571	1,558,284	882,331	11,963	47,852	2,695,054	88
	138,448	939,762	3,759,048	2,495,500	22,330	89,320	2,834,863	89
	259,536	597,648	2,390,592	1,257,688	46,666	186,664	3,315,000	90
	68,432	378,367	1,513,468	490,600	14,334	57,336	2,103,600	91
	58,232	499,664	1,998,656	2,144,670			2,695,000	92
	87,412	398,811	1,595,244	1,065,430	18,984	75,936	2,445,000	93
	84,108	448,385	1,793,540	695,465	46,094	184,376	2,932,027	94
	12,384	572,071	2,088,876	49,852	14,590	58,360	3,581,000	95
	88,108	185,135	740,540	108,370	3,102	12,408	750,000	96
	29,580	323,054	1,292,216	1,662,674	7,500	30,000	2,530,371	97
	68,680	486,752	1,947,008	1,227,223			3,186,000	98
	23,952	390,137	1,560,548	1,887,024			1,934,500	99
	201,108	481,905	1,927,620	1,056,435			2,268,008	100
	49,024	344,026	1,376,104	1,438,367			2,188,000	101
	98,768	330,558	1,322,232	659,375			1,272,883	102
	29,028	137,481	549,924	168,787	1,050	4,200	1,699,000	103
	106,296	284,599	1,138,396	560,800	22,465	89,860	1,408,470	104
	39,712	283,523	1,134,092	810,620			4,670,000	105
	115,776	251,727	1,006,908	495,238	6,432	25,728	1,375,90	106
	85,860	342,331	1,369,324	1,406,127	45,256	181,024	2,355,40	107

TABLE NO. 5—CITIES—VALUATION OF

No. in order of population	Cities	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys	Bridges	Markets and public scales
	Grand total.....	\$5,988,564.96	\$1,223,958.06	\$3,721,434.20	\$623,997.03	\$5,583,218.69	\$340,927.50
1	Des Moines.....	1,429,781.67	620,981.75	487,244.00	73,689.00	2,178,221.69	160,000.00
2	Sioux City.....	152,462.65	354,473.00	522,910.40			1,000.00
3	Davenport.....	460,000.00	66,000.00	241,015.00	100,000.00	50,100.00	
4	Cedar Rapids.....	323,381.19	10,433.75	208,819.71	41,195.94	899,551.00	15,000.00
5	Dubuque.....	90,000.00	30,400.00	165,000.00	35,700.00		4,000.00
6	Waterloo.....	125,000.00	10,800.00	175,000.00	20,000.00	525,000.00	
7	Council Bluffs.....	36,000.00	35,000.00	255,000.00	25,000.00	250,000.00	10,500.00
8	Clinton.....	127,500.00	5,000.00	92,000.00	14,850.00	55,000.00	
9	Burlington.....	194,123.87	2,293.00	127,687.00	13,551.50	70,000.00	21,427.50
10	Ottumwa.....	63,306.00	2,423.00	27,663.00	9,566.00	190,000.00	
11	Mason City.....	33,471.40	5,795.10	118,459.00	11,782.51	147,063.46	19,000.00
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	8,000.00	100,000.00	2,500.00
14	Marshalltown.....	93,000.00	6,000.00	47,500.00	12,500.00	186,500.00	850.00
15	Keokuk.....	42,500.00	5,900.00	63,960.00	7,586.52	12,000.00	15,600.00
16	Boone.....	21,700.00	600.00	28,000.00	2,000.00	9,000.00	
17	Fort Madison.....	26,000.00	3,500.00	32,000.00	15,000.00	5,000.00	300.00
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	1,000.00	37,500.00	8,500.00		10,000.00
20	Centerville.....	14,000.00		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	300.00	12,000.00	4,000.00		20,000.00
23	Charles City.....	24,018.00		19,865.00	7,732.36	150.00	1,000.00
24	Newton.....	52,900.00	618.00	11,980.00	2,500.00		3,000.00
25	Cedar Falls.....	12,425.00	400.00	15,000.00	8,000.00	151,000.00	
26	Ames.....	78,500.00	1,000.00	20,000.00	5,000.00	15,000.00	
27	Fairfield.....	22,865.00	4,000.00	21,019.00	7,292.00	300.00	250.00
28	Cherokee.....	21,800.00	500.00	12,000.00	2,500.00		
29	Webster City.....	16,500.00	400.00	28,500.00	10,000.00		
30	Perry.....	10,500.00	1,000.00	45,000.00	5,000.00		
31	Red Oak.....	2,600.00	1,600.00	10,600.00	8,000.00		
32	Grinnell.....	12,500.00	1,500.00	22,000.00	2,300.00		
33	Atlantic.....	43,000.00	100.00	12,000.00	1,500.00		
34	Shenandoah.....	70,000.00	50.00	7,500.00	3,000.00		
35	Chariton.....	79,400.00		13,000.00	1,500.00		
36	Albia.....	25,300.00	7,000.00	13,000.00	2,500.00	2,000.00	
37	Estherville.....	41,500.00		10,500.00	1,500.00		
38	Washington.....	10,600.00	250.00	20,000.00	6,000.00		
39	Le Mars.....	9,000.00	950.00	8,200.00	1,000.00		
40	Spencer.....	3,300.00	2,500.00	13,000.00			
41	Clarinda.....	65,000.00	500.00	24,000.00	5,000.00		1,000.00
42	Eagle Grove.....	55,528.00		10,790.00			
43	Carroll.....	45,027.00		2,900.00	4,650.00		
44	Marion.....	4,500.00	100.00	15,000.00	2,500.00		
45	Decorah.....	13,550.00		19,000.00			
46	Mount Pleasant.....	16,300.00		6,000.00	5,000.00		1,000.00
47	Missouri Valley.....	11,100.00		10,248.89			
48	Iowa Falls.....	12,750.00		13,000.00	300.00		
49	Belle Plaine.....	12,814.00	453.85	12,300.00	5,021.00		
50	Glenwood.....	19,820.00		10,500.00	1,500.00		
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.....	100,000.00		16,000.00			
54	Valley Junction.....	5,185.00	840.00	2,000.00	600.00		
55	Indianola.....	16,960.00		11,987.13	746.87		

MUNICIPALLY OWNED PROPERTY

Municipal Possessions								No. in order of population
Cemeteries	Gas Works	Electric light plant	Water works	Librarian	Parks	All other possessions	Total all property	
\$1,421,297.80	\$245,000.00	\$3,803,996.03	\$25,019,656.30	\$6,615,547.69	\$11,294,960.39	\$ 2,789,801.04	\$68,672,360.49	
310,000.00			4,751,965.00	810,732.85	1,503,000.00	297,595.00	12,622,610.96	1
43,100.00			1,702,221.21	255,139.31	308,204.65	250,000.00	3,748,911.22	2
30,000.00				694,000.00	1,771,900.00	305,000.00	3,718,015.00	3
			1,600,263.09	232,450.75	633,358.50	19,985.65	4,074,439.58	4
				163,000.00	268,000.00	202,500.00	958,600.00	5
			1,177,695.60	260,000.00	512,446.48	150,000.00	2,955,942.08	6
			1,650,000.00	220,000.00	1,735,000.00	70,000.00	4,286,500.00	7
				127,000.00	400,000.00		821,330.00	8
				216,837.90	151,680.70		797,001.47	9
			1,036,830.00	101,123.00	76,984.00	26,457.00	1,624,352.00	10
			966,640.00	137,999.16	581,740.55	173,000.00	2,214,952.10	11
			950,000.00	204,000.00	401,000.00	23,000.00	2,355,000.00	12
100,000.00		456,618.00	600,000.00	85,000.00	153,500.00	30,500.00	1,823,618.00	13
		42,000.00	1,300,000.00	57,000.00	40,000.00	4,000.00	1,789,330.00	14
35,000.00				90,200.00	75,500.00		379,646.52	15
			386,000.00	75,800.00	62,000.00		585,100.00	16
50,000.00				57,000.00	210,000.00	28,000.00	426,800.00	17
450,000.00				70,000.00	157,172.00	5,000.00	729,372.00	18
			300,000.00	48,000.00	102,000.00	1,500.00	590,000.00	19
20,000.00				26,000.00	13,500.00		104,500.00	20
10,000.00				42,000.00		40,000.00	117,250.00	21
			160,000.00	20,500.00	25,000.00	55,000.00	354,300.00	22
			150,000.00	27,300.00	160,270.00	190,000.00	580,335.88	23
5,000.00	100,000.00		400,000.00	33,000.00	29,000.00		630,818.00	24
8,000.00		219,007.34	145,000.00	35,000.00	66,294.60	75,000.00	735,126.94	25
25,000.00		375,000.00	250,000.00	60,000.00	20,000.00	155,000.00	1,010,500.00	26
		2,000.00	351,889.70	150,000.00	163,303.30	25,000.00	707,919.00	27
9,000.00			150,000.00	43,000.00	5,000.00		243,550.00	28
34,000.00	85,000.00	241,450.00	143,000.00	315,000.00	15,500.00		889,350.00	29
25,000.00			175,000.00	35,000.00	60,000.00	1,300.00	357,800.00	30
12,000.00			160,000.00	18,000.00	144,000.00		362,200.00	31
28,000.00			89,200.00	50,000.00	30,000.00	16,200.00	251,700.00	32
		200,000.00	120,000.00	22,000.00	33,000.00	600.00	432,200.00	33
4,200.00		5,000.00	175,000.00	21,300.00	48,000.00		344,050.00	34
			300,000.00	24,500.00	9,000.00		420,900.00	35
			217,000.00	16,000.00	7,000.00		289,800.00	36
	60,000.00	153,000.00	82,000.00	42,000.00	80,000.00		470,500.00	37
			115,000.00	29,500.00	25,000.00		266,350.00	38
				22,500.00	51,000.00		92,650.00	39
		170,516.55	98,192.99	16,500.00	20,000.00		324,009.54	40
20,000.00		10,000.00	250,000.00	35,000.00	60,000.00	9,300.00	479,800.00	41
		2,000.00	99,814.00	32,500.00	27,200.00	2,088.00	229,920.00	42
7,500.00			100,000.00	29,338.00	9,864.00	45,000.00	244,279.00	43
20,000.00				26,000.00	5,500.00		73,600.00	44
			275,000.00	11,000.00	22,000.00		365,550.00	45
20,000.00		120,000.00	110,000.00	57,000.00	25,000.00	36,350.00	396,650.00	46
			70,000.00	32,000.00	33,000.00	2,000.00	158,348.89	47
			150,000.00	30,000.00	40,000.00	20,000.00	266,050.00	48
			86,470.00				117,058.85	49
			50,000.00	9,500.00	2,500.00		93,820.00	50
		159,000.00	75,000.00	30,000.00	10,000.00		334,000.00	51
		120,000.00	60,000.00	27,500.00	19,000.00	800.00	277,850.00	52
			175,000.00	40,000.00	150,000.00	26,000.00	607,000.00	53
			70,000.00				78,625.00	54
2,000.00		117,727.82	64,786.76	17,418.87	20,145.00	4,400.00	256,172.45	55

TABLE NO. 5—CONTINUED—CITIES—VALUATION

No. in order of population	Cities	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys	Bridges	Markets and public scales
56	Maquoketa	26,000.00		10,497.33	3,000.00		1,000.00
57	Denison	26,000.00		8,000.00	5,000.00		
58	Knoxville	26,260.00		5,000.00			4,000.00
59	Sheldon	64,024.90		7,676.75			
60	Jefferson	3,800.00		7,500.00			
61	Vinton	26,000.00		10,500.00	3,915.00		
62	Waverly	14,000.00	800.00	13,000.00	2,800.00	10,000.00	
63	Pella	33,250.00	125.00	13,500.00	1,350.00		
64	Cresco	600.00	11.00	14,541.80	1,245.32		
65	Eldora	5,000.00		4,000.00	2,000.00		
66	Manchester	10,500.00	1,200.00	20,000.00	1,091.00		
67	Hampton	5,175.00		9,350.00	10,850.00		
68	Winterset	4,000.00		6,600.00	1,000.00		
69	Anamosa	32,750.00		9,150.00	1,405.00		
70	Osage	47,326.97	19.61	8,700.00	1,500.00		
71	Harlan	54,877.28		4,935.97	1,431.81		
72	Clarion	8,000.00	500.00	1,800.00	800.00		
73	Clear Lake	8,225.00	150.00	2,500.00	800.00		
74	Mystic	4,288.00	225.00	170.00	105.00	5,000.00	
75	Emmetsburg	22,250.00		9,000.00	3,500.00		
76	Osceola	6,000.00		4,000.00			
77	Nevada	3,200.00	2,500.00	5,500.00			
78	Sac City	22,600.00		10,000.00			
79	Tama	15,500.00	300.00	5,268.00	600.00	4,433.00	
80	New Hampton			70,000.00	1,500.00		
81	Colfax	7,750.00	5,600.00				
82	Hawarden	30,447.82	210.00	6,320.85	313.00	4,000.00	
83	Waukon	16,000.00		5,000.00	1,000.00		
84	Monticello	30,300.00	200.00	8,000.00	1,000.00	2,000.00	2,000.00
85	Onawa	33,105.00		4,535.00	250.00		
86	Humboldt	10,275.00		3,800.00	400.00		
87	Sigourney	95,000.00		3,000.00			
88	Leon	10,000.00		750.00			2,500.00
89	Bettendorf	6,700.00	800.00	7,000.00	1,200.00		
90	Rock Rapids	13,000.00	200.00	10,000.00	6,600.00	3,800.00	2,500.00
91	Forest City	175.00		19,500.00	750.00		
92	Tipton	9,500.00		13,000.00	2,300.00	700.00	
93	Villisca	49,977.00	1,631.00		1,500.00		
94	Lake City	87,583.76			99.50		
95	Audubon	54,000.00		8,500.00	3,500.00		
96	Eldon	1,000.00		2,500.00	750.00		
97	Bedford	9,283.45		4,805.50	9,363.45		
98	Bloomfield	6,700.00	1,300.00	12,200.00	4,000.00	1,000.00	
99	Marengo	5,400.00		7,260.00	400.00		
100	Rockwell City	300.00		8,020.00	3,687.25		
101	Ida Grove	11,000.00		10,325.00	2,668.00		
102	Hamburg	7,000.00		3,000.00			
103	Corning	9,522.00		4,280.00	259.00		
104	Seymour	50.00	3,250.00	2,000.00	700.00		
105	Stuart	25,450.00	25.00	5,800.00	1,500.00		
106	What Cheer	3,000.00		1,000.00			
107	Toledo	30,500.00		4,500.00	500.00	4,400.00	

OF MUNICIPALLY OWNED PROPERTY

Municipal Possessions								No. in order of population
Cemeteries	Gas Works	Electric light plant	Water works	Librarian	Parks	All other possessions	Total all property	
		158,162.22	161,295.16				359,978.71	56
		165,000.00	100,000.00	30,000.00	12,000.00		346,000.00	57
			122,671.00	23,500.00	18,000.00	15,000.00	214,432.76	58
4,714.80			130,205.47		25,503.00		242,152.12	59
			175,000.00	33,000.00	35,000.00	15,000.00	269,300.00	60
		84,000.00	63,000.00	23,400.00	20,780.00	50,000.00	281,505.00	61
15,000.00		175,000.00	90,000.00	27,000.00	25,000.00		372,600.00	62
		61,043.10	160,337.50	36,200.00	123,800.00		429,005.60	63
		3,444.00	104,780.00	32,036.00	8,600.00	15,697.39	180,955.51	64
		1,000.00	53,000.00	20,000.00	8,000.00	52,000.00	145,000.00	65
			85,000.00	40,000.00	15,500.00		173,291.00	66
			97,500.00	30,000.00	45,000.00	70,000.00	267,875.00	67
20,000.00		150,000.00	76,000.00	20,000.00	30,000.00		307,600.00	68
				53,000.00	21,500.00	428.00	118,233.00	69
8,000.00			62,950.00	28,050.00		45,000.00	201,546.58	70
		58,887.80	55,101.22	35,585.20	2,748.61	4,000.00	267,967.89	71
5,540.00		1,240.00	49,212.00	28,000.00	11,300.00	21,500.00	127,892.00	72
			15,000.00		58,265.00		84,940.00	73
2,000.00							11,788.00	74
			106,000.00	23,000.00	42,000.00		205,750.00	75
5,000.00			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			90,000.00	10,000.00		1,300.00	141,997.25	78
6,250.00			65,000.00	19,927.00	5,800.00		123,078.00	79
		100,000.00	65,000.00	23,000.00	15,000.00	40,000.00	314,500.00	80
			45,000.00	11,300.00			69,500.00	81
5,994.50		85,000.00	25,000.00	15,076.15	11,900.00		184,262.32	82
			127,000.00		11,500.00	37,500.00	198,000.00	83
15,000.00			25,000.00	20,000.00	20,000.00		123,500.00	84
7,205.00		50,000.00	30,500.00	76,725.00		15,000.00	217,320.00	85
			16,000.00	31,600.00	4,850.00		67,425.00	86
			45,000.00	5,000.00			148,000.00	87
			5,500.00		4,000.00		22,750.00	88
							15,700.00	89
16,000.00		100,900.00	55,500.00	17,000.00	11,000.00	34,500.00	279,100.00	90
			52,062.60	8,500.00			80,987.60	91
		37,000.00	48,600.00				112,600.00	92
25.00			7,900.00				61,033.00	93
71.25			75,000.00	14,200.00	13,800.00	4,700.00	210,754.31	94
			150,000.00	30,000.00	5,000.00	12,000.00	173,000.00	95
1,200.00		25,000.00		9,500.00			39,950.00	96
1,000.00			55,000.00	14,000.00			92,452.40	97
3,000.00		80,000.00	20,000.00	19,500.00		8,000.00	155,700.00	98
		1,500.00	150,000.00	20,000.00	20,000.00		204,500.00	99
			59,870.00				71,477.25	100
			156,300.00		6,050.00		186,343.00	101
10,000.00			25,000.00	21,313.50	3,000.00		69,313.50	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		78,575.00	104
3,500.00		44,000.00	50,000.00	13,000.00	5,000.00	28,600.00	176,875.00	105
			20,000.00		500.00	20,000.00	44,500.00	106
8,500.00			85,000.00	3,500.00			136,900.00	107

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

Number	Town	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
	Grand Totals			429,278		\$5,083,297.80	\$747,026.56	\$112,467.57
1	Ackley	1869		1,560	3.00	15,430.11	1,655.65	98.00
2	Ackworth	1881		95	1.00	508.39	9.00	
3	Adair	1884		1,002	1.50	26,576.56	724.90	
4	Adel	1877		1,455		16,758.43	2,501.44	35.20
5	Afton	1868		926	1.00	6,502.05	494.97	429.43
6	Agency	1859		400	1.00	1,572.35	500.50	431.68
7	Ainsworth	1892		410	3.75	3,264.86	132.50	29.36
8	Akron	1882		1,324		10,986.55	3,929.90	
9	Albert City	1900		567		7,038.86	1,306.48	
10	Albion	1870		500	1.00	1,388.44	98.00	
11	Alburnett	1912		201	1.00	797.96	119.00	
12	Alden	1879		840	1.06	7,146.22	7,107.13	
13	Alexander	1902		315	4.00	3,154.39	1,582.57	
14	Allerton	1874		945	1.00	5,337.32	66.97	
15	Allison	1881		550	1.50	5,590.27	869.00	
16	Alta	1878		1,290	1.00	16,718.80	1,060.00	
17	Alta Vista	1894		355	1.50	945.08	723.45	
18	Alton	1883		1,046	.75	8,229.24	493.00	115.91
19	Altoona	1876		609		2,320.04	192.19	
20	Alvord	1892		359	.75			
21	Andover	1909		83		608.50	36.00	
22	Andrew	1863		289	1.25	1,157.06	174.00	1.00
23	Anita	1875		1,236		56,436.21	1,409.36	
24	Ankeny	1903		648	1.00	6,388.31	617.29	
25	Anthon	1890	1896	783	.50	11,982.61	498.50	3.00
26	Aplington	1877		598	1.00	4,437.01	871.75	344.87
27	Arcadia	1881		390		3,049.61	588.68	
28	Archer	1902		184	1.00	519.11	203.00	
29	Aredale	1920		250		1,154.11	135.00	
30	Arion	1894		237	.50	1,658.88	208.78	
31	Arispe	1904		168		898.72	70.00	
32	Arlington	1895		729	.55	9,253.56	385.20	
33	Armstrong	1893		818		7,277.47	774.60	1.85
34	Arnolds Park	1897		478	1.60	22,723.64	2,363.40	
35	Arthur	1907		290	1.00	4,430.22	234.27	
36	Ashton	1885		590	2.00	5,539.71	288.58	
37	Aspinwall	1914		132	.25	714.98	168.00	
38	Atalissa	1900		200	.25	1,066.83	68.50	
39	Athelstan	1895		190	.90	275.05	102.00	
40	Atkins	1917		325		3,883.60	442.71	
41	Auburn	1887		406	1.00	6,030.44	446.40	
42	Aurelia	1879		725		4,282.34	5,982.71	63.70
43	Aurora	1899		379	1.25	1,032.81	243.00	
44	Avoca	1875		1,482	.75	13,546.89	1,034.40	50.05
45	Ayrshire	1895		392	1.25	4,874.71	249.00	
46	Badger	1900		244	.25	1,990.49	116.00	
47	Bagley	1891		521	12.75	3,130.85	901.00	
48	Bailey	1901		209	.40	1,591.23		
49	Baldwin	1881		267		989.33	53.00	
50	Bancroft	1884	1909	902	.58	19,354.77	598.61	
51	Barnes City	1899		473	2.00	2,230.57	375.00	
52	Barnum	1894		154		1,005.66	100.00	
53	Bassett	1896		135	1.00	296.51	69.00	
54	Batavia	1867	1913	601	1.00	3,003.64	96.00	
55	Battle Creek	1880		883		9,059.41	1,292.13	4.00
56	Baxter	1894		572		14,876.85	416.00	2,301.89
57	Bayard	1883		825				
58	Beacon	1874	1915	386	1.00	1,226.46	98.00	
59	Beaconsfield			170	.75	1,343.28		
60	Beaman	1884		235	.12	847.47	170.00	129.82
61	Beaver	1909		157	1.00	658.56	140.00	25.00

LATION—RECEIPTS—WARRANTS OUTSTANDING MARCH 31, 1925—
1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
\$2,111,026.28	\$ 840,874.80	\$ 127,944.43	\$ 9,022,637.44	\$ 504,947.96	\$ 2,723,541.36	\$12,251,126.76	
30,222.78			47,401.54	1,500.00	15,566.88	64,468.42	1
	2,529.22		3,046.61	1.07	25.54	3,073.82	2
798.80	546.34	316.70	28,903.30		19,851.24	48,814.54	3
5,366.23	12,802.00		37,463.30	3,129.96	7,142.13	47,735.39	4
12,160.77			19,587.22		10,593.13	30,180.35	5
			2,504.53		664.96	3,169.49	6
1,277.87			4,704.59	400.36		5,104.95	7
23,909.58		386.58	39,212.61	5,975.71	11,222.79	56,411.11	8
009.53	50.05	484.00	9,488.92	20.44	410.85	9,920.21	9
			1,486.44		1.00	1,488.04	10
			916.96	500.00	189.24	1,606.20	11
1,763.98	7,541.47		23,558.80	6.00	3,323.32	26,888.12	12
252.53	45.76		5,035.25		1,410.12	6,445.37	13
98.00			5,502.29		95.78	5,598.07	14
880.07	5,563.01	4,425.72	17,333.07	1,822.76	2,979.71	22,135.54	15
32,227.74	360.92		50,307.46	4,502.80	18,513.99	73,884.25	16
4,236.96	56.40		5,961.89		2,284.11	8,246.00	17
1,423.66		5.00	10,266.81		5,452.24	15,719.05	18
39.00			2,551.23		742.12	3,293.35	19
							20
		400.00	1,044.50	300.00	49.33	1,393.83	21
105.00	34.70		1,471.78		1,000.60	2,562.38	22
2,165.43		51.00	60,122.02	2,204.96	4,064.17	66,391.15	23
1,909.45	177.80		9,092.87		7,540.00	16,632.87	24
9,196.82	153.77	10.00	21,844.78	2,500.00	7,525.42	31,870.20	25
7,727.90	270.00		13,651.57		3,107.28	16,758.85	26
486.85			4,125.22		4,547.51	8,672.73	27
	150.00		872.52	400.00	176.86	1,449.38	28
			1,289.11		728.36	2,017.47	29
400.00		3.96	2,310.62		1,395.72	3,736.34	30
2,613.38			3,582.10	586.63		4,168.73	31
933.81	103.38		10,675.95		5,657.35	16,333.30	32
2,409.30	53.51		10,516.73	91.61	7,563.44	18,171.78	33
2,890.18	21.07		27,938.29	7,300.03	4,932.35	40,170.67	34
322.25	26.12		5,012.86	29.45	508.35	5,550.66	35
502.53			6,330.82	2,500.00	3,583.11	12,413.93	36
	2,000.00		2,882.98		1,411.48	4,294.41	37
	2,042.53	50.00	3,227.36		1,358.10	4,585.46	38
			377.05		146.97	524.02	39
			4,326.31	614.39	971.14	5,911.84	40
3,858.80			10,335.61		8,100.73	18,436.37	41
10,510.18		18.00	20,856.93	2,813.00	13,536.05	37,205.98	42
			1,275.81		555.63	1,831.44	43
5,320.25	37,109.60		57,061.19	86.82	2,726.30	59,874.31	44
442.05			5,065.76	11,700.93	42.88	16,818.57	45
2,801.59			4,908.08	1,640.49	3,988.32	10,536.89	46
8,108.61			12,140.46	7,056.76	23.40	19,220.62	47
			1,591.23	2.00		1,593.23	48
138.89			1,181.22	18.69	113.25	1,313.16	49
1,207.58	270.79		21,431.75		7,079.73	28,511.48	50
			2,605.57	17.98		2,623.55	51
			1,105.66		669.16	1,774.82	52
			365.51		334.59	700.10	53
			3,099.64		2,165.89	5,265.53	54
3,153.89	727.46		14,236.89	979.85	5,200.02	20,416.76	55
1,313.24	1,563.88		20,471.86	689.05	7,546.82	28,707.78	56
							57
			1,324.46		148.07	1,472.53	58
969.08			2,312.36	12.90	87.64	2,412.90	59
			1,146.79	981.69	496.68	2,625.16	60
1,960.45	464.24		3,248.25		1,864.91	5,113.16	61

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
62	Bellevue			1,663	3.00	14,068.83	2,861.15	1,716.52
63	Belmond	1881		1,797	1.25	29,021.51	1,540.51	158.00
64	Bennett	1806		375	.50	2,249.75	1,523.91	743.73
65	Benton	1900		246		398.05	5.00	
66	Berkley	1912		100		258.28	100.00	
67	Bernard	1897		105		847.49	309.00	
68	Bertram	1914		124	1.00	486.61	3.50	
69	Bevington	1915		71	.25	182.37		
70	Birmingham			539	1.00	1,767.25		21.71
71	Blairsburg	1900		272	.50	1,825.10	263.63	
72	Blairstown	1868		531	1.00	6,960.25	206.11	
73	Blakesburg	1900		380	.25	2,379.10	288.00	
74	Blanchard	1879		422	.75	4,123.81	295.92	898.25
75	Blencoe	1891		317		1,557.98	352.00	
76	Blockton	1890	1891	524		4,187.55	764.97	
77	Blue Grass	1903		210	.37	1,193.70	236.70	
78	Bode	1892		513	.90	6,656.98	2,333.71	723.99
79	Bonaparte	1901		656	.52	2,078.91	191.83	
80	Bondurant	1890		298	1.50	2,184.87	476.24	
81	Bouton	1911		187	.50	1,850.94	60.00	
82	Boxholm	1913		296	1.00	1,924.65	325.40	
83	Boyd	1892		419	2.00	9,446.43	518.21	
84	Braddyville	1880	1916	294	2.00	1,386.17	208.91	
85	Bradgate	1893		235	.75	813.97	186.50	
86	Brandon	1905		343	.62	2,913.80	196.00	6,156.93
87	Brayton	1899		227	2.00	1,435.33	235.11	
88	Breda	1883		419	1.00	3,336.58	515.75	6.00
89	Bridgewater	1905		342	.25	1,856.38	257.00	
90	Brighton	1870	1908	1,017	1.00	16,610.89	570.84	1,496.41
91	Bristow	1881		338		2,918.36	302.90	115.45
92	Britt	1881	1884	1,605	1.25	17,855.05	1,485.88	127.50
93	Brooklyn	1869		1,605	1.00	15,096.38	1,447.56	
94	Brunsville	1911		120	.50	2,155.50	241.65	
95	Buckeye			188	1.00	1,887.08	253.00	8.20
96	Buck Grove	1906		91	.50	897.69	107.75	
97	Buffalo	1875		493	.23	1,256.84	356.50	65.52
98	Buffalo Center	1893	1918	875	2.25	6,810.10	800.45	
99	Burt	1894	1914	626	1.00	11,299.00	602.00	72.00
100	Bussey	1899		586	.50	2,334.02	139.50	1,076.51
101	Calamus	1876		399	4.00	2,577.41	196.75	
102	Callendar	1894		378	1.00	2,792.27	281.31	
103	Calmar	1869		1,039	1.00	11,781.83	1,083.42	493.29
104	Calumet	1895	1919	266	.75	1,836.94	185.50	
105	Camanche	1854		610	2.50	1,564.96	730.35	
106	Cambridge	1881	1919	703	4.00	5,470.01	383.85	5.00
107	Cantril	1872		440	.50	1,823.45	284.60	
108	Carbon	1903		304	2.00	374.04	144.88	
109	Carlisle	1870	1899	650	.60	2,780.93	591.00	136.71
110	Carpenter	1880		144		908.32	56.00	
111	Carson	1882		692	.75	11,891.98	288.60	
112	Cascade	1881		1,249	1.25	14,609.96	1,696.37	82.15
113	Casey	1879		845	.85	5,969.52	288.00	
114	Castalia	1901		275	2.18	1,177.23	23.00	582.25
115	Castana	1891		441	1.00	3,732.65	555.50	
116	Castle Hill (R. F. D. Waterloo)	1917		150	.60	2,093.19	669.47	
117	Cedar Heights (R. F. D. Waterloo)	1916		341		2,658.18	15,075.77	
118	Center Junction	1885		200		1,371.14	100.00	275.15
119	Center Point	1875		773	1.58	5,234.61	361.25	514.67
120	Central City	1889		688	.50	8,752.47	848.07	
121	Charlotte	1904		463	1.00	3,209.28	278.00	651.10
122	Charter Oak	1891		750		14,285.51	569.99	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
36,472.86	162.58		55,281.44		24,413.58	79,695.02	62
2,434.00	62.50	111.00	33,827.52	1,600.00	6,063.54	40,991.06	63
5,767.58			10,284.97		6,033.58	16,318.55	64
			403.05		622.79	1,025.84	65
			358.28		500.80	859.08	66
	30.00		1,186.49		146.64	1,333.13	67
			490.11		6.72	496.83	68
			182.37		59.92	242.29	69
125.00			1,913.96		1,068.85	3,582.81	70
			2,088.73	2,284.45	88.41	4,461.59	71
935.88	28.48		8,130.72	266.20	3,902.93	12,299.85	72
	16.31		2,083.41		214.00	2,897.41	73
843.90			6,161.88	52.19	563.09	6,777.16	74
			1,909.98		693.75	2,603.73	75
1,211.44	3,551.83		9,715.79		2,208.95	11,924.74	76
	33.50		1,463.90		1,132.16	2,596.06	77
6,484.90	42.08		16,241.06		8,615.96	24,857.02	78
654.15	48.04		2,972.93		2,160.33	5,133.26	79
4,047.64			6,708.75			6,708.75	80
			1,410.94			1,410.94	81
			2,250.05		1,316.50	3,566.55	82
1,448.49	15.14	5.21	11,433.48		4,114.37	15,547.85	83
45.00		25.00	1,665.08	6.00	153.25	1,824.33	84
3,510.07			4,510.54	3,500.00	107.46	8,118.00	85
3,077.33			12,344.06		2,211.14	14,555.20	86
	6.64		1,677.08		858.16	2,535.24	87
3,985.75	8,000.00		15,844.08		1,860.77	17,704.85	88
			2,113.38		1,050.00	3,163.38	89
1,386.06	105.24		20,170.04		5,045.91	25,215.95	90
139.00	300.00		3,775.71		434.28	4,209.99	91
2,035.13	12,657.48		34,161.04		5,939.57	40,100.61	92
3,508.34	57.26		20,104.54	128.80	3,246.49	23,479.83	93
1,483.56	5.54		3,886.25		802.65	4,688.90	94
			2,148.28	2,000.00	80.69	4,228.97	95
1,272.20	12.45		2,290.09		2,070.67	4,360.76	96
3,508.56	43.88		5,231.30		2,007.43	7,238.73	97
781.44			8,391.99	5,178.00		13,569.99	98
9,528.16		34.00	21,536.06	1,304.37	1,006.84	23,847.27	99
	17.69		3,567.72		2,087.30	5,655.02	100
			2,774.16	23.00	580.36	3,377.52	101
3,247.57			6,321.15		2,263.96	8,585.11	102
2,233.90	249.24	.27	15,841.95	50.00	9,427.75	25,319.70	103
			2,022.44	226.11	2,194.24	4,442.79	104
548.25			2,843.56		1,278.14	4,121.70	105
843.87	20.59		6,723.32	1,742.86	2,037.99	10,504.17	106
			2,108.05		440.17	2,548.22	107
			518.92		121.17	640.09	108
5,936.35	28.92		9,473.91		4,445.78	13,919.69	109
2,310.26			3,274.58		384.91	3,659.49	110
2,051.79			14,232.28		4,530.07	18,762.35	111
1,041.81	4,005.47		21,435.70	4,101.85	4,549.15	30,086.76	112
1,557.92		522.90	8,338.34	1,420.77	3,779.85	13,547.96	113
	110.50		1,892.98		734.28	2,627.26	114
4,197.85	46.32		8,532.32		2,333.65	10,865.97	115
	6,904.86		9,067.52	374.75	5.30	9,447.57	116
		349.55	18,083.50	1,557.26	3,106.51	22,747.27	117
330.10			2,076.39		37.99	2,114.38	118
1,526.12	29.89		7,666.54		4,634.84	12,301.38	119
1,229.67			10,830.21	1.24	4,393.32	15,224.77	120
574.40			4,712.78		825.74	5,538.52	121
1,914.48	64.01		16,833.90		7,866.79	24,700.69	122

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
123	Chatsworth	1900		150	.75	248.68	114.50	
124	Chelsea	1878		580	1.00	5,446.91	484.50	
125	Chester	1900		295		1,365.44	127.51	
126	Chillicothe	1881		165	1.00	88.97	12.00	
127	Churdan	1884	1887	800	10.00	16,285.11	6,081.30	
128	Cincinnati	1875		1,301	1.75	3,025.98	483.49	
129	Clare	1892		693	.75	1,721.15	10.00	
130	Clarence	1866		300	.75	5,682.49	527.63	1,171.70
131	Clarksville	1874		1,003	1.30	11,947.16	869.25	21.40
132	Clayton	1901		153	1.00	508.37	232.51	
133	Clearfield	1882		665	.70	4,372.18	512.08	
134	Cleghorn	1900		245	1.00	1,673.67	198.00	
135	Clemons			216	5.00	1,356.84	193.75	
136	Clermont	1875		698	1.80	8,614.30	416.60	541.12
137	Clio	1882		299	1.50	633.20	2.35	
138	Clover Hills (Via Valley Junction)	1921		469	2.50			
139	Clutier	1901		399	4.00	2,847.92	1,192.92	115.50
140	Coburg	1884		176	4.50	838.46	168.99	
141	Coggon	1892	1895	553		2,665.89	312.00	521.49
142	Coin	1881		603	1.00	5,255.26	257.63	
143	Colesburg	1893		326	.75	1,200.35	166.00	
144	College Springs	1875		495	1.00	1,798.30	76.00	
145	Collins	1893		670	.75	3,518.71	690.18	
146	Colo	1876		507	.75	4,272.40	110.50	
147	Columbus City	1874	1914	400		833.26	40.25	
148	Columbus Junction	1874		1,000	1.50	9,010.65	545.00	
149	Conesville	1878		307	4.00	1,090.75	89.35	
150	Conrad	1886		754	1.00	7,110.76	250.00	1,507.30
151	Conway	1879		280	1.00	573.74	845.92	206.59
152	Coon Rapids	1882		1,328	.50	17,790.59	1,218.50	101.50
153	Coppock	1873		110	.50	176.46	12.00	
154	Coralville (Via Iowa City Route)	1873		150				
155	Correctionville	1882		1,182	1.00	9,428.66	1,172.30	
156	Corwith	1886		770	4.00	12,239.15	319.00	
157	Corydon	1882	1916	1,867	1.00	25,245.41	361.93	2.00
158	Cotter	1912		140	2.00	938.49		
159	Coulter			277	2.00	2,786.81	196.92	
160	Craig	1911		150	1.00	2,125.93	252.52	20.00
161	Crawfordsville	1891		332		3,655.40	1,427.20	
162	Cromwell	1893		143	.40	776.32	13.00	
163	Crystal Lake	1898		177	.25	1,640.11	137.30	
164	Cumberland	1893		561	.70	4,447.64	925.18	
165	Curlew	1902		173	2.50	1,318.73	141.00	
166	Cushing	1892		286		8,661.77	290.41	
167	Cylinder			174	1.50	1,255.76	48.00	
168	Dakota City	1878		439	1.00	4,821.73	167.25	5.00
169	Dallas	1911		700	.75	1,977.36	63.00	
170	Dallas Center	1869		864	.25	8,107.33	357.45	4.20
171	Dana	1908		163	.40	648.45	61.00	
172	Danbury	1881		677	.90	10,117.27	382.00	
173	Danville	1901		290	.75	2,410.88	160.50	
174	Davis City	1877	1886	476	1.00	4,679.62	655.93	
175	Dawson	1908		300	.50	987.51	202.00	
176	Dayton	1881		840	.75	15,234.23	6,677.51	1,835.36
177	Decatur City	1875	1892	300	.50	1,067.73	15.00	
178	Dedham	1883		356		2,869.55	490.00	
179	Deep River	1887	1913	525	2.00	5,524.81	300.50	
180	Defiance	1882		389		1,848.68	254.00	
181	Delaware	1915		262	.40	526.10	52.60	
182	Delhi	1909		390	1.00	1,576.59	228.50	
183	Delmar	1876		650		1,873.00	245.10	291.59

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
			383.18		544.12	907.30	123
158.40	43.76		6,133.57	606.00	3,063.36	9,802.93	124
365.27	80.00		1,938.22		3,192.67	5,130.89	125
			100.97		363.25	464.22	126
1,254.96	7,449.07	17,440.00	48,510.44	26.20	6,971.82	55,508.46	127
152.00			3,661.47	1,550.00	356.59	5,568.06	128
2,269.53			4,000.68	17.00	1,366.37	5,384.05	129
2,515.67	131.28	452.86	10,481.63		6,213.19	16,694.82	130
2,626.58			15,464.34	1,620.00	3,911.19	20,995.53	131
57.75			798.63		355.96	1,154.59	132
			4,884.26	26.03	1,583.34	6,493.63	133
			1,871.67		939.91	2,811.58	134
		126.00	1,676.50	300.00	913.25	2,889.84	135
1,110.04	16.79		10,698.85	900.00	306.30	11,905.15	136
			640.55			640.55	137
							138
255.85	6,558.80		10,970.99		2,673.37	13,644.36	139
			1,007.45	730.82	255.25	1,993.52	140
7,073.36	34.95		10,607.69		3,165.07	13,772.76	141
594.08			6,106.97		1,817.14	7,924.11	142
			1,366.35	932.00	98.73	2,397.08	143
340.75			2,215.05		1,486.35	3,701.40	144
790.64			4,999.53	26.53	3,797.79	8,823.85	145
528.05			4,910.95	315.90	2,656.98	7,883.83	146
50.00			923.51		232.35	1,155.86	147
2,869.81	174.45		12,509.91		10,248.99	22,848.90	148
	600.00		1,780.10		455.93	2,236.03	149
670.90			9,538.96		1,189.02	10,727.98	150
603.71	4,514.05		6,744.01	200.00	1,234.99	8,179.00	151
1,985.41	90.95	2,173.7	23,360.72	5,516.80	6,984.13	35,861.65	152
			188.46		33.33	221.79	153
							154
15,908.10	78.60		26,587.66		5,779.51	32,367.17	155
4,939.71		225.00	17,722.86	710.06	4,837.79	23,270.71	156
22,964.94	439.38		49,013.66	4,238.72	18,773.44	72,025.82	157
			938.49		55.30	993.79	158
244.19			3,227.92			3,227.92	159
3,704.59			6,103.04		2,276.45	8,379.49	160
653.68	2.61		5,738.89	326.75	1,834.44	7,900.08	161
	2.21		791.53		312.08	1,103.61	162
			1,777.41		345.11	2,122.52	163
1,924.89	37.39		7,335.10		3,421.28	10,756.38	164
			1,459.73		144.23	1,603.96	165
4,635.33	17.33	250.00	13,854.84	1,430.00	304.38	15,589.22	166
	4,030.00		5,333.76		1,378.72	6,712.48	167
398.48			5,392.46	5.00	4,366.12	9,763.58	168
			2,040.36	1,695.53	88.60	3,824.49	169
	30.94		8,508.92	343.88	2,980.70	11,833.00	170
			700.45		473.57	1,183.02	171
3,124.35	2.06		13,625.68	3.60	4,291.28	17,920.56	172
2,989.24			5,560.62	500.00	1,585.94	7,646.56	173
279.64			5,615.19		3,350.96	8,966.15	174
			1,189.51		472.26	1,661.77	175
10,352.84	549.65		34,649.59	840.85	12,958.34	48,448.78	176
			1,082.73		636.28	1,719.01	177
399.35			3,758.90		1,008.50	4,767.40	178
553.88			6,379.19		1,486.43	7,815.62	179
4,014.58			6,117.26		1,719.89	7,837.15	180
	107.32		636.02		184.02	870.0	181
	18.53		1,823.62		489.47	2,313.0	182
1,500.71	572.80		4,483.20		3,074.41	7,557.61	183

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
184	Deloit			266		2,682.80	70.00	
185	Delphos	1921		100	1.00	238.50		
186	Delta	1877		738	1.00	5,067.06	94.00	88.52
187	Denver	1896		476	.75	5,389.02	499.59	10.50
188	Derby			350	.25	1,471.17	55.00	
189	De Soto	1875		261				
190	De Witt	1858		1,849	1.50	29,880.60	2,005.10	239.40
191	Dexter	1871		790	1.83	20,821.32	431.77	
192	Diagonal	1896		569	1.00	2,237.77	336.50	
193	Dickens			337		1,368.45	590.13	156.05
194	Dike	1901		453	1.00	4,088.04	522.80	
195	Dixon	1909		197		1,711.61	181.00	
196	Dolliver	1909		171	1.00	1,334.56	187.00	
197	Donahue	1909		101		658.84	222.00	
198	Donnan	1922		27	1.00	752.91		
199	Donnellson	1892		456		4,182.89	263.50	
200	Doon	1892		600		11,464.08	503.45	
201	Dougherty	1900		200	.75	1,775.06	296.75	
202	Dow City	1884	1904	572		4,562.26	7,109.24	2.40
203	Dows	1892		1,145		6,667.74	964.49	
204	Drakesville	1865		261	.50	703.91	21.00	
205	Dumont	1896		609	1.75	10,443.83	628.85	5.00
206	Duncombe	1893		490		891.36	150.50	1,449.84
207	Dundee	1917		200	.50	1,028.93	159.90	
208	Dunkerton	1899		300		1,294.01	304.50	
209	Dunlap	1871		1,500	1.00	13,538.19	2,854.86	
210	Durant	1867		775	.50	9,443.86	3,109.08	1,498.17
211	Dyersville	1872	1912	1,993	3.00	9,317.66	2,406.97	848.75
212	Dysart	1881		953	.75	18,156.73	614.00	1,892.66
213	Earlham	1870		804	.75	7,783.73	490.62	
214	Earling	1892		321	1.00	1,732.27	190.30	
215	Earlville	1882		619	.40	3,354.0	267.80	126.55
216	Early	1883		576	.25	7,959.8	377.75	
217	Eddyville	1847		1,065	1.00	9,500.3	690.04	
218	Edenville (Rhodes P.O.)	1883		471	1.00	2,887.74	419.00	
219	Edgewood	1899		675	1.00	4,512.1	666.17	
220	Elberon	1893		339	3.00	2,247.48	300.20	
221	Eldridge	1900		235	.50	2,054.45	160.00	150.00
222	Elgin	1892		623		6,489.54	687.71	
223	Elkader	1891		1,300	1.50	13,395.53	1,069.01	203.34
224	Elkhart	1904		175		2,400.00	100.00	
225	Elk Horn	1910		581	1.50	2,820.17	441.56	
226	Elkport	1893	1904	210	1.00	1,185.27	308.44	
227	Elliott	1882		583	.40	30,310.61	621.20	
228	Ellston	1894		212	.50	1,296.93	102.50	
229	Ellsworth			512	.75	2,978.78	277.25	443.43
230	Elma	1891		874	1.25	11,512.90	557.40	14.00
231	Ely	1903		182		614.49	179.00	
232	Emerson	1876		475	.50	3,372.08	688.04	
233	Epworth	1880		468	1.00	2,813.08	351.00	
234	Essex			747		7,498.68	253.00	
235	Everly	1902		500	2.00	8,897.67	427.00	22.50
236	Exira	1880		840		11,792.44	980.34	
237	Exline	1904		755	1.00	1,710.35	409.33	
238	Fairbank	1891	1916	657		3,725.73	259.00	24.45
239	Farley	1879		651		6,494.65	473.84	
240	Farmersburg	1902		290		1,041.96	256.00	
241	Farnhamville	1847	1880	1,086	1.50	9,852.69	17,557.66	897.52
242	Farnhamville	1893		358	1.00	2,899.03	309.00	
243	Farragut	1878		497	1.00	17,116.85	381.00	.50
244	Fayette	1874		1,085		8,809.25	415.10	
245	Fenton	1903		391	1.00	4,958.49	415.12	32.00
246	Ferguson			206		859.87	168.00	

GENERAL TABLES—TOWNS

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—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
			3,752.80		21.34	3,774.14	184
			238.50	95.40	316.39	650.29	185
			5,249.58		1,435.40	6,684.98	186
6,081.17			11,980.28	1,000.00	2,706.21	15,686.49	187
			1,526.17		1,467.15	2,993.32	188
							189
5,879.10			38,004.20	12.00	4,721.90	42,738.10	190
1,153.80	4,200.00	300.40	26,907.29	342.00	8,679.87	35,929.16	191
			2,574.27		2,119.48	4,693.75	192
			2,114.63		3,301.69	5,416.32	193
6,717.23	227.67		11,555.74		2,378.11	13,933.85	194
519.06	48.44		2,460.11		1,947.52	4,407.63	195
391.60	12.00		1,925.16	1.60	797.62	2,724.38	196
592.10	13.71		1,486.65		1,089.58	2,576.23	197
	5.62		758.53		419.14	1,177.67	198
215.32			4,661.71		1,255.26	5,916.97	199
1,191.70			13,159.23	2,184.59	5,312.01	20,655.83	200
		593.00	2,664.81		229.75	2,894.56	201
9,499.42	6,547.85		27,721.17		1,661.30	29,382.47	202
1,670.55			9,302.78	67.00	4,142.63	13,512.41	203
			724.91		365.34	1,090.25	204
551.44	24.81		11,653.93	7.80	2,045.53	13,707.26	205
1,262.28	15.72		3,769.70	1,211.27	58.01	5,038.98	206
			1,188.83		1,010.48	2,199.31	207
			1,598.51		946.35	2,544.86	208
3,151.05	45.36	127.87	19,717.33	1,988.70	21,503.41	43,299.44	209
4,532.36			18,583.47	986.92	2,502.20	22,072.59	210
5,139.36		228.04	17,940.78		671.64	18,612.42	211
12,815.95	106.39		33,585.73		17,717.60	51,303.33	212
13,382.45			21,656.80		3,622.46	25,279.26	213
472.45		50.00	2,445.02		913.77	3,358.79	214
5,769.28	290.90		9,808.60		6,880.23	16,688.83	215
10,101.89			18,439.44	3,451.21	4,494.69	26,385.34	216
10,328.22			20,518.59	1,072.68	2,266.73	23,858.00	217
265.09		280.17	3,852.00		817.24	4,669.24	218
774.95		534.00	6,487.31	1,483.40	332.00	8,352.71	219
110.47			2,658.65		3,725.63	6,384.28	220
3,772.00			6,136.45		2,204.41	8,340.46	221
329.49	73.22		7,579.96	501.05	2,393.10	10,474.11	222
4,122.50		360.00	19,180.38	5,392.72		24,573.10	223
2,161.09			4,661.09	67.05	4,031.90	8,760.04	224
9,169.24			12,430.97		689.06	13,120.03	225
			1,493.71	2,399.63	309.98	4,203.32	226
1,338.66	74.90		32,345.37		4,377.28	36,722.65	227
2,080.54			3,479.97	438.53		3,918.50	228
4,029.82			7,729.28		578.12	8,307.40	229
1,335.23	200.00		13,619.53		7,184.87	20,804.40	230
	3.64		797.13		98.48	895.61	231
			4,060.12		2,435.07	6,495.19	232
739.20			3,903.28		501.32	4,404.60	233
749.88	80.51		8,582.07		7,751.15	16,333.22	234
7,437.54	150.00		16,934.71		10,751.55	27,686.26	235
1,397.05	201.25		14,371.08		9,147.04	23,518.12	236
75.00		1,200.00	3,394.68	3,379.70	874.96	7,649.34	237
6,813.97			10,823.15		113.09	10,936.24	238
1,009.40			7,977.89		1,936.74	9,914.63	239
			1,297.96		1,711.89	3,009.85	240
3,976.54	296.31		32,580.72	94.69	6,664.13	39,339.54	241
4,817.11	24.13		8,049.27		2,531.92	10,581.19	242
520.00		5.00	18,023.35		3,711.17	21,734.52	243
1,947.91			11,172.26	443.40	2,170.00	13,785.66	244
5,308.67			10,714.28		1,510.00	12,224.28	245
1,923.83			2,951.70		148.76	3,100.46	246

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
247	Fertile	1908		235	1.25	1,147.14	37.90	
248	Floris	1913		251	.50	539.05	128.00	
249	Floyd	1899	1915	448	1.00	2,069.25	329.70	
250	Fonda			1,136		55,911.64	1,272.75	14.00
251	Fontanelle	1855	1856	869	4.25	5,270.92	914.85	4.50
252	Fort Atkinson	1895		315		1,199.37	182.75	
253	Fostoria	1912		119	.50	1,106.59	127.85	
254	Franklin	1874		117	.50	168.59	113.25	
255	Fraser	1904		381	2.50	676.51	65.00	
256	Fredericksburg	1894		634	1.00	5,014.00	2,574.80	
257	Frederika	1896		210		616.71	20.00	10.05
258	Fredonia (Via Rfd. Letts)	1922						
259	Fremont	1882		545	1.00	4,200.58	268.65	591.18
260	Galt	1913		134	.50	978.48	298.83	
261	Galva	1889	1897	539	1.60	7,845.93	3,387.75	
262	Garber	1904	1907	189		867.04	122.00	
263	Garden Grove	1879		666	.60	5,367.31	165.00	374.05
264	Garnaville	1907		314	.80	2,472.42	736.61	
265	Garner	1881		1,310	.75	68,967.51	1,055.79	
266	Garrison	1883		437	.50	2,120.14	448.10	
267	Garwin	1890		587	4.50	11,141.52	439.10	
268	Geneva	1903		210		1,652.75	279.50	
269	George	1889		788	2.50	19,213.66	591.00	
270	Gilbert	1904		234	1.00	2,758.10	133.50	
271	Gilbertville	1917		225		890.65	494.64	
272	Gilman			490	1.00	5,207.69	955.60	
273	Gilmore City	1887	1896	935	1.19	19,909.18	809.35	250.00
274	Gladbrook			961	1.25	5,238.90	3,778.44	1,258.95
275	Glidden	1873		844	1.00	13,616.45	508.13	86.50
276	Goldfield	1885		749		6,104.92	838.45	7.00
277	Goodell	1893		236	.60	1,568.88	230.50	
278	Goose Lake	1908		97	.25	756.05	201.70	
279	Gowrie	1881		954	4.00	10,070.97	1,481.27	810.62
280	Graettinger	1894		900	10.00	1,116.50	627.42	748.58
281	Grafton	1896		233		2,430.93	338.32	
282	Graf	1912		82	1.50		24.00	
283	Grand Junction			1,010		9,309.16	873.09	132.75
284	Grand Mound	1884	1903	500	1.00	1,038.15	244.02	3,815.68
285	Grand River	1900		456		1,876.40	125.20	
286	Grandview	1901		375	.50	2,384.78	75.00	
287	Granger	1905		324	.50	2,890.62	5,716.94	
288	Grant	1912		358	1.75	1,253.26	211.85	
289	Grant City	1895		165	1.00			
290	Granville	1891		358	.50	7,884.18	393.35	
291	Gravity	1882		548		1,994.27	200.25	
292	Gray	1894		192	1.00	1,769.41	99.00	
293	Greeley	1892		412	.50	2,862.09	180.50	4.50
294	Greene	1879		1,875		14,611.99	858.00	
295	Greenfield	1876		1,678	1.50	15,048.90	1,648.99	
296	Green Island	1904		132	.50	436.84	111.38	
297	Greenville	1916		167		1,173.77	86.00	28.25
298	Grimes	1894		400	1.00	1,883.96	245.00	
299	Griswold	1880	1901	1,265	1.00	9,592.53	882.00	
300	Grundy Center	1877		1,749	1.00	15,980.41	516.37	50.00
301	Gruver	1913		118	.20	768.81	132.00	
302	Guernsey	1906		200	1.00	1,151.01	140.74	
303	Guthrie Center	1880		1,727	.75	21,152.00	812.28	
304	Guttenberg	1857		1,880		9,182.47	4,502.60	
305	Halbur	1902		186	.20	1,506.32	139.84	6.20
306	Hamilton	1900		485	.75	813.53	119.05	
307	Hancock	1891		276	1.00	978.46	212.00	645.41
308	Hanlontown	1901		200	1.00	1,215.73	175.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
			1,185.04		100.08	1,285.12	247
			667.05	6.15	516.00	1,189.80	248
	28.94	2.00	2,419.89		848.98	3,268.87	249
17,495.01		593.67	75,287.07		14,919.83	90,206.90	250
9,175.35	136.72	6.00	15,508.34	34.10	6,504.34	22,046.78	251
			1,382.12		406.72	1,788.84	252
	150.00		1,383.94		4,179.50	5,563.44	253
			281.84		181.28	463.12	254
			741.51		61.34	802.85	255
8,725.93			16,314.73		2,484.80	18,799.53	256
		3.00	649.76		562.27	1,212.03	257
							258
			5,060.41		122.38	5,182.79	259
	8.39	300.00	1,585.70	236.00	335.46	2,157.16	260
6,683.02			17,916.70		9,708.78	27,625.48	261
			989.04	1,525.54	49.16	2,563.74	262
51.00			5,957.36	732.00	2,491.51	9,181.47	263
			3,209.03		423.25	3,632.28	264
3,341.51			73,364.81		11,506.53	84,871.34	265
	30.17		2,598.41		1,612.43	4,210.84	266
7.50	774.75		12,362.87		8,793.26	21,156.13	267
			1,932.25		2,045.61	3,977.86	268
705.89			20,510.55		6,612.29	27,122.84	269
629.47			3,521.07		361.50	3,882.57	270
			1,385.29	100.00	200.38	1,685.67	271
3,895.14	1,271.54		11,829.97	1,752.71	1,331.71	14,414.39	272
1,991.38			22,959.91	1,206.46	1,757.81	25,924.18	273
2,405.75	4,736.56		17,418.60		9,622.43	27,041.03	274
26,615.41	73.85		40,900.34	145.20	4,291.79	45,337.33	275
644.87	56.04		7,651.28		8,222.51	15,873.79	276
			1,799.38		266.79	2,066.17	277
			957.75		1,031.70	1,989.45	278
1,518.48	11,878.54		25,759.88	36.40	12,363.21	38,159.69	279
1,506.13			3,998.63			3,998.63	280
1,954.55	18.78		4,742.58		6,086.26	10,828.84	281
			24.00		231.49	255.49	282
1,500.45	146.81		11,962.26	1,600.00	7,302.89	20,865.15	283
2,044.71	884.64		8,027.20	1,500.00	6,692.48	16,219.68	284
			2,001.60		964.37	2,965.97	285
5.00	2,300.00	300.00	5,064.78	2,000.00	318.19	7,382.97	286
2,879.73			11,487.29	500.00	3,641.48	15,628.77	287
	5.55		1,470.66		375.82	1,846.48	288
							289
122.50	1,200.34		9,690.37			9,690.37	290
			2,194.52	49.48	1,141.63	3,385.63	291
223.80		9.00	2,101.21	362.59	120.63	2,584.43	292
			3,047.09		157.73	3,204.82	293
4,162.54	61.36	1.05	19,694.94	240.44	8,185.49	28,120.87	294
31,046.80	46,393.91		94,138.60		24,638.54	118,777.14	295
			548.22			548.22	296
1,604.16	37.28		2,929.46	200.00	2,826.12	5,955.58	297
4,678.40	15.00		6,822.36		743.18	7,565.54	298
2,848.71	64.31		13,387.55	541.21	8,085.46	22,014.22	299
4,294.55	681.96	2,502.00	24,025.29		16,995.50	41,020.79	300
			900.81		413.67	1,314.48	301
			1,291.75		304.89	1,596.64	302
5,449.04			27,413.32	505.15	17,761.23	45,679.70	303
19,102.92	43.54		32,831.53	978.39	12,590.96	46,400.88	304
1,585.68	222.65		3,460.69		4,343.53	7,804.22	305
40.00			972.58		453.51	1,426.09	306
			1,835.87		1,701.84	3,537.71	307
	16.72		1,407.45		2,257.53	3,664.98	308

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
309	Hansell	1919		150	1.50	720.13	66.00	
310	Harcourt	1896		307		2,150.05	220.85	
311	Hardy	1915		149	1.10	771.44	194.50	
312	Harper			247		792.97	173.25	
313	Harpers Ferry	1901		327	2.00	1,277.13	179.46	
314	Harris	1903		417	4.00	6,329.23	534.05	166.03
315	Hartford	1913		218	1.00	1,217.95	46.50	8.64
316	Hartley	1888		1,306	1.00	55,882.92	969.00	30.00
317	Hartwick	1912		107	1.00	463.60	57.00	
318	Harvey	1903		480				
319	Hastings	1877		424		1,418.00	149.50	393.01
320	Havelock	1892		331	.50	3,674.23	198.70	
321	Hawkeye	1895		635	.50	6,411.38	208.50	
322	Hayesville	1916		124		1,161.83	80.00	
323	Hazleton	1893		545	1.00	2,134.50	406.15	
324	Hedrick	1882		926	1.25	12,600.41	238.00	
325	Henderson	1893		234		986.84	165.75	
326	Hepburn	1883		120	.50	385.80	117.82	
327	Hills	1906		231	.50	495.57	167.20	
328	Hillsboro	1916		350	.56	1,351.43	231.68	267.12
329	Hinton	1907		263	1.00	3,950.70	1,773.76	
330	Holland	1897		165		1,162.80	147.25	
331	Holstein	1883		1,400	1.10	46,590.92	27,087.72	
332	Holy Cross (Via No. Buena Vista)	1898		140				
333	Hopeville	1896		103	.12			
334	Hopkinton	1870		765		4,312.57	251.49	
335	Hornick	1896	1915	300		4,687.10	254.00	
336	Hospers	1890		600		5,504.21	366.40	
337	Hubbard	1881		692	1.25	8,736.46	395.95	
338	Hudson	1893		408	1.00	7,555.98	1,541.83	36.82
339	Hull	1886		794	.75	12,538.37	1,649.00	
340	Humeston	1881	1917	1,214	1.25	21,373.36	302.00	202.23
341	Hurstville			176	1.50	178.33		
342	Huxley	1902		366	2.50	3,993.90	506.00	
343	Imogene	1881		300	1.00	1,959.26	350.00	
344	Inwood	1885		746	1.50	15,056.46	399.68	
345	Ionia	1891		280	.75	772.75	294.78	
346	Ireton	1890		730	1.00	10,865.97	793.50	
347	Irwin	1892		340	2.20	1,653.43	319.50	
348	Jackson Junction	1897		141	5.00	626.82	8.00	
349	Jamalca	1901		395	.37	2,571.22	156.08	
350	Janesville	1895		261	.75	1,540.06	102.00	8.95
351	Jesup	1876		774	1.50	13,622.03	634.85	6.62
352	Jewell Junction	1883		1,000	4.00	9,334.35	774.39	1,458.91
353	Joice	1913		233	1.00	2,655.24	200.80	
354	Jolley	1896		300	1.00	998.66	203.50	
355	Kalona	1890		632	.75	5,914.27	436.00	
356	Kamrar	1896		256	1.25	2,036.26	52.00	
357	Kanawha	1902		659		13,248.41	572.50	1,360.25
358	Kellerton	1881	1896	693		3,458.69	68.50	
359	Kelley	1900		193	1.50	2,004.61	115.00	
360	Kellogg	1873		603	.25	1,441.26	5,350.35	968.89
361	Kensett	1894		336	.25	1,632.78	292.00	
362	Kent	1908		186	.50	1,898.54	98.80	
363	Kenwood Park	1886		693	.75	24,776.35	1,295.50	
364	Keosauqua			909	1.25	5,789.00	325.00	
365	Keota	1873		1,025	1.00	10,606.18	3,412.22	
366	Keswick	1912		354	4.00	1,422.11	272.50	
367	Keystone	1894		558	.60	3,968.85	416.00	
368	Kimballton	1908		385	1.00	4,902.16	230.00	9.41
369	Kingsley	1884		1,053	1.50	33,120.85	1,671.30	
370	Kinross	1898		142		562.48	88.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
2,401.44			786.13	573.49	250.28	1,609.90	309
1,874.63			4,772.34	200.00	1,752.53	6,724.87	310
			2,840.57		695.87	3,536.44	311
			966.22	83.87	343.57	1,393.66	312
1,061.51			2,518.10		372.02	2,890.12	313
883.74	79.29		7,992.94	18.07	3,629.96	11,640.97	314
600.00	52.82		1,925.91	72.38	2,031.79	4,030.08	315
24,082.02		7.80	80,971.74	4,128.80	44,649.41	129,749.95	316
			520.60		547.83	1,068.43	317
							318
20.00			1,980.51		902.17	2,882.68	319
4,194.01			8,066.94	1,000.00	4,320.67	13,387.61	320
1,346.21			7,966.09	1,000.00	1,307.73	10,273.82	321
	19.53		1,261.36		660.23	1,921.59	322
			2,540.65		568.16	3,108.81	323
880.42			13,718.83	346.51	5,373.00	19,438.34	324
			1,152.59		972.99	2,125.58	325
	47.38		550.00		1,011.08	1,561.08	326
105.18			827.95		1,093.11	1,921.06	327
			1,850.23		1,371.68	3,221.91	328
4,407.56	98.00		10,230.11		109.22	10,339.33	329
			1,310.05		1,028.00	2,338.05	330
6,879.26	1,778.68		82,336.58	8.80	43,377.97	125,723.35	331
							332
							333
1,082.81	75.78	55.67	5,778.32	55.67	3,588.52	9,422.51	334
3,532.67		4,000.00	12,473.77		2,761.62	15,235.39	335
698.10	124.19		6,692.90		3,449.57	10,142.47	336
1,347.09	44.21		10,523.71	30.75	6,700.61	17,255.07	337
5,917.02	159.50		15,211.15	9.00	6,912.67	22,132.82	338
1,163.92	3,527.44		18,878.73		5,975.22	24,853.95	339
3,255.42			25,133.01	2,500.00	8,704.54	36,337.55	340
			178.33		850.30	1,028.63	341
220.00			4,719.90		228.27	4,948.17	342
			2,309.26		761.62	3,070.88	343
2,506.96			18,023.10	2,271.41	914.32	21,208.83	344
500.00	14,006.86		15,574.39		824.12	16,398.51	345
399.76			12,059.23		2,534.83	14,594.06	346
3,806.82	20.00		5,799.75	450.95	2,330.28	8,586.98	347
	8.97		643.79		52.13	695.92	348
	241.56	10.50	2,979.36	6.24	3,234.02	6,219.62	349
			1,651.01		5.02	1,656.03	350
2,284.30	50.02		16,597.82	53.20	1,954.50	18,605.52	351
692.34	700.00	2,752.94	15,682.93	3,685.11	6,596.04	25,964.08	352
	15.63	2.40	2,874.07	748.33	112.20	3,734.60	353
3,457.68	90.00		4,749.84		1,327.86	6,077.70	354
300.00			6,650.27	46.71	1,714.67	8,411.65	355
362.96	1,350.13		3,801.35		2,305.13	6,106.48	356
11,296.23	5,038.36		31,515.75	169.19	3,992.30	35,677.15	357
			8,527.19		1,613.82	5,141.01	358
1,722.38	40.40		3,882.39		1,300.58	5,182.97	359
			7,760.00		3,711.83	11,471.83	360
15.00	7.65	158.20	2,105.63		707.34	2,812.97	361
20.00		86.46	2,103.80		782.17	2,885.97	362
3,850.00			29,921.85	8,862.26	3,803.78	42,587.89	363
23,772.68			29,886.68		3,390.14	33,276.82	364
1,760.85			15,779.25	1,000.00	2,157.22	18,936.47	365
	46.84		1,741.45		2,532.89	4,274.34	366
624.80	32.95		5,042.60	15.00	4,554.05	9,611.65	367
13,527.32	83.30	5,908.58	24,660.77		8,521.70	33,182.47	368
2,673.06	2.32		37,467.53	1,441.90	15,709.64	54,619.07	369
	4.03		654.51		201.08	855.59	370

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
371	Kirkman	1892		206	.25	1,470.90	117.55	
372	Kirkville	1882		282	1.00	441.56	116.75	
373	Kiron	1900		300	.22	2,483.81	160.00	
374	Klemme	1900		504	1.00	11,006.94	712.55	30.00
375	Knierim	1901		175	1.00	1,506.93	65.00	
376	Knowlton (Via Diagonal)	1893		185	1.00	266.81	5.00	
377	Lacona	1880		502	.30	3,032.85	187.10	
378	Ladora	1879		320	.50	3,179.57	227.50	
379	Lakota	1918		472		4,232.80	537.00	
380	Lake Mills	1880		1,529	3.75	11,828.49	2,056.56	
381	Lake Park	1892		900	1.50	15,043.72	836.86	
382	Lake View	1887	1912	838	1.80	6,691.52	7,408.83	
383	Lamoni	1885		1,746	3.00	11,797.76	823.75	11.90
384	Lamont	1892		595		3,626.00	245.00	
385	Lamotte	1873		327	1.00	3,125.57	254.76	
386	Lanesboro	1903		282		1,942.47	346.75	
387	Lansing	1873		1,665	3.00	8,429.60	1,219.90	616.89
388	La Porte City	1871	1897	1,443		12,631.25	23,140.50	261.93
389	Larchwood	1892		450	1.00	3,856.32	429.90	
390	Larrabee	1896		197	1.00	1,323.09	89.00	
391	Latimer	1911		378	6.00	2,761.42	289.14	
392	Lattners (R.F.D. No. 14 Via Epworth)	1912		37				
393	Laurel	1903		200	1.00	1,236.53	143.00	
394	Laurens	1890		916	.50	18,250.69	754.95	488.07
395	Lawler	1871		653	1.30	2,223.85	248.50	
396	Lawton			243		3,489.08	229.95	
397	Le Claire			724		2,938.29	564.25	
398	Ledyard	1895		238	1.00	2,496.43	424.79	
399	Le Grand	1891	1911	320	1.00	1,108.17	98.00	
400	Lehigh	1883		1,100	4.00	6,720.26	1,819.48	
401	Leighton	1909		130	1.00	658.50	52.00	
402	Leland	1895		186		1,125.58	35.00	
403	Lenox	1875		1,400		12,269.15	663.00	7.50
404	Le Roy	1904		174	.25	747.71	84.05	
405	Lester	1893		372	2.00	3,251.00	643.00	
406	Letts	1877		428	1.00	2,938.58	161.38	
407	Lewis	1874	1881	607	.60	4,159.92	358.70	
408	Libertyville	1916		321	.40	1,527.46	169.00	
409	Lidderdale	1905	1909	182	3.00	3,085.61	160.00	
410	Lime Springs	1876		595	.75	3,622.30	508.50	
411	Lincoln	1913		143	.75	1,902.75	241.00	
412	Linden	1893		267	1.00	3,000.98	390.30	
413	Lineville	1871		707	1.50	2,979.80	217.00	
414	Linn Grove	1912		400		5,635.25	200.00	
415	Lisbon	1875		824	1.00	13,667.50	1,369.00	94.50
416	Liscomb	1874		400	1.00	1,621.17	425.30	
417	Littleport	1907		200		794.34	138.81	
418	Little Rock	1894		635	1.00	8,754.87	1,434.95	
419	Little Sioux	1883		436	.37	901.32	268.15	
420	Livermore	1883		686	.75	10,445.28	5,156.13	83.59
421	Lockridge	1913		230	.50	1,160.47	219.70	
422	Logan	1876		1,637		47,502.12	584.35	
423	Lohrville	1888		723	2.00	39,052.09	3,531.54	1.40
424	Lone Rock	1916		193	1.00	1,204.32	193.00	50.89
425	Lone Tree	1892		675	.75	6,064.94	380.00	401.18
426	Long Grove	1913		165	1.25	871.94	183.00	89.20
427	Lorimor	1889		678	3.50	3,556.49	475.45	
428	Lost Nation	1903		537	1.50	9,078.83	281.50	1,271.68
429	Lovilia	1900		958	1.00	3,399.90	1,283.76	
430	Lowden	1869		655	2.40	4,694.10	1,589.02	
431	Low Moor	1897		277		1,800.55	742.24	
432	Luana	1911		181	1.00	1,081.61	185.05	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
2,391.23	32.82		4,012.50		1,159.29	5,171.75	371
			558.31		491.87	1,050.18	372
398.44	48.81	5.00	3,096.06		1,485.58	4,581.64	373
900.00	63.55	11.65	12,724.69		3,757.63	16,482.32	374
			1,571.93		1,964.02	3,535.95	375
			271.81		16.07	287.88	376
5,048.40	36.09		8,305.34		1,094.44	9,399.78	377
491.00	16.28		3,915.25		3,215.30	7,130.55	378
475.97	29.91		5,275.68		1,013.10	6,288.78	379
1,899.18	249.26		16,033.49	167.80	5,333.54	21,534.83	380
6,045.96			21,926.54		13,112.86	35,039.40	381
25,306.02			39,406.37	.65	14,469.01	53,876.03	382
5,199.21	10,145.37		27,977.99	531.58	18,100.57	46,610.14	383
928.52			4,729.52	14.40	1,357.76	6,171.68	384
141.86			3,522.19		432.36	3,954.55	385
15.00			2,304.22		907.45	3,201.67	386
2,944.37	31.96	1,040.00	14,282.72		2,006.96	16,889.68	387
	18,140.34	131.80	54,305.82	2,511.81	511.02	57,328.65	388
7,789.87			12,076.00		4,251.35	16,327.44	389
3,729.16	16.75		5,158.00		589.42	5,747.42	390
507.23			3,557.79		2,353.15	5,910.94	391
							392
			1,379.53		1,434.31	2,813.84	393
26,813.50	11,884.59		58,191.80	10,181.80	34,447.86	102,821.46	394
7,936.45	23.63		10,432.43		2,405.64	12,838.07	395
603.80			4,322.83		1,060.19	5,392.02	396
			3,502.54			3,502.54	397
417.75			3,333.97	471.00	709.80	4,519.77	398
	1,528.17		2,734.34		598.58	3,332.92	399
6,628.79	139.48		15,308.01		11,609.98	26,977.99	400
			710.50	1,653.52	102.16	2,466.18	401
			1,160.58		108.00	1,268.66	402
8,572.04	60.29	2,877.49	24,449.47	18,445.60	9,885.77	52,780.84	403
			831.76		11.97	843.73	404
5,384.00	63.00		9,341.00		2,722.00	12,063.00	405
			3,099.96		2,501.82	5,601.28	406
2,024.07	38.19	2,710.09	9,290.97		1,871.06	11,162.03	407
421.60			2,118.12	3.50	405.38	2,527.00	408
1,997.93	32.30	2.00	5,277.84		2,755.95	8,033.79	409
174.49			4,305.29		3,215.71	7,521.00	410
283.56	4.43		2,431.74	392.50	49.85	2,874.09	411
	7.80		3,399.08		1,368.89	4,767.97	412
45.00			3,241.80		653.10	3,894.90	413
214.70		400.00	6,449.95	55.74	4,165.76	10,671.45	414
1,893.13		779.86	17,803.99	9,251.81	41,503.13	68,558.93	415
135.00			2,181.47	24.00	1,816.25	4,021.72	416
			933.15		75.20	1,008.35	417
26,365.90	67.22		26,622.94		6,091.32	42,714.26	418
1,194.15	8,334.11		10,607.73		466.40	11,164.13	419
7,183.13	480.84		23,348.97		5,803.33	29,152.30	420
			1,380.17		64.05	1,444.22	421
4,407.10	165.08	6.00	52,064.65	2,545.65	21,409.57	76,019.87	422
917.80	18,015.61		61,518.44	210.45	10,378.14	72,107.03	423
2,908.72			4,356.93		1,077.39	5,434.32	424
1,286.67			8,132.79		1,366.53	9,499.32	425
1,070.55	76.26		2,290.95	8.00	2,683.90	4,982.85	426
	4.89	35.25	4,072.08		11.04	4,083.12	427
1,203.57			11,835.58		1,745.92	13,581.50	428
			4,683.66		3,162.16	7,845.82	429
907.64	110.03		7,300.79	5.95	4,311.68	11,618.42	430
3,426.95	10,159.70		16,129.44	2,290.76	1,488.01	19,908.21	431
	9.88		1,276.54		801.39	2,077.93	432

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
433	Lucas	1886		614	1.00	1,231.59	295.10	
434	Luther	1903		145	.75	1,511.06	42.50	
435	Lu Verne	1887		610		2,874.39	1,132.50	
436	Luxemburg (P.O. New Vienna)	1912		93		424.63	84.50	
437	Luzerne	1895		180	1.00	1,436.66	87.50	
438	Lynnville	1875		461	.75	1,981.48	109.85	
439	Lytton	1911		278		5,705.35	445.97	
440	Macedonia	1892		352		2,635.27	84.07	
441	Macksburg	1876		228	2.00	1,062.18	127.50	
442	Madrid	1883		1,783	1.25	24,236.46	1,291.71	284.76
443	Magnolia	1858		299	.50	879.85	198.95	
444	Malcom	1872		413	1.00	4,399.98	150.88	
445	Mallard	1895		431		3,419.22	280.50	
446	Maloy	1902		121	.50	352.24	50.00	
447	Malvern	1872		1,195		12,269.91	15,468.41	
448	Manilla	1887		1,142	1.00	20,038.37	812.50	7.25
449	Manly	1898		1,476	1.25	5,406.65	2,442.23	
450	Manning	1880		1,863	1.90	34,193.03	1,651.46	
451	Manson	1877		1,409	3.00	90,485.55	3,477.45	
452	Mapleton	1878		1,367	1.50	51,111.84	1,488.52	
453	Marathon	1892		520	1.00	5,739.38	1,285.13	
454	Marble Rock	1881		483	1.00	3,538.29	24,943.00	472.93
455	Marcus	1882	1893	1,091	1.50	15,181.52	1,094.88	
456	Marne	1892		284	1.00	1,723.97	85.00	
457	Marquette			923	1.00	4,340.78	545.00	840.23
458	Martelle	1899		156	.37	1,078.46	35.60	5.50
459	Martinsburg	1887		278	.37	872.93	15.00	
460	Martensdale	1920		100	.40	716.60	80.00	
461	Marysville	1875		234	.75	250.96	15.00	
462	Masonville	1901	1915	250		969.63	147.16	
463	Massena	1887		500	1.00	3,695.2	386.43	
464	Matlock	1897		94	.75	698.9	212.00	
465	Maurice	1891		325	.75	4,334.2	200.00	
466	Maxwell	1883		811	.75	7,939.0	515.09	
467	Maynard	1887		387	1.00	3,261.91	331.00	
468	Maysville (Walcott P.O.)	1909		85		298.6	178.62	
469	McCallsburg	1920	1921	261	1.00	3,178.41	1,028.62	136.00
470	McCausland	1909		110	.25	501.19	173.00	
471	McClelland	1903		142	.15	856.20	102.00	
472	McGregor	1860		1,289		9,033.80	1,577.94	2.10
473	McIntire	1894	1922	514	1.00	1,603.24	287.87	
474	Mechanicsville	1867		812		6,374.77	810.90	
475	Mediapolis	1875		780	1.00	6,612.66	1,005.97	31.95
476	Melbourne	1895		481	1.00	4,132.27	917.00	
477	Melcher	1913		1,582		4,799.57	1,329.75	
478	Melrose	1882		450	1.00	2,332.75	345.00	
479	Melvin	1901		282	.25	2,689.07	253.00	2.00
480	Menlo	1882		476	.41	2,171.68	214.00	
481	Meriden	1874		218		1,422.62	225.00	
482	Merrill	1894		633	.70	29,093.78	719.04	
483	Meservey	1893		282	1.50	778.31	205.00	
484	Meyer	1901		99		1,062.19	260.00	
485	Middletown			112	.25	983.66	35.00	
486	Miles	1893		333	1.00	3,440.33	162.00	582.64
487	Milford	1892		908	1.00	19,022.29	796.10	678.55
488	Millersburg	1911		210	1.00	767.46	251.00	
489	Millerton	1916		159	.50	629.91		
490	Milo	1880		560	2.00	3,571.47	262.00	
491	Milton			845	2.00	2,332.49	528.60	
492	Minburn	1892		418	.50	5,025.94	236.00	
493	Minden	1890		381	.50	3,462.82	349.36	
494	Mingo	1903		824	2.80	1,960.64	101.50	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
			1,526.69		101.12	1,627.81	433
337.84			1,891.40		583.03	2,474.43	434
8,463.29	1,391.34	713.88	14,575.40	725.00	8,023.50	23,323.90	435
			509.13	15.00	411.38	935.51	436
		44.88	1,568.54		2,052.82	3,621.36	437
		665.00	2,756.33		843.81	3,600.14	438
683.06			6,834.38	17.83	2,683.72	9,535.93	439
748.93			3,468.27		3,054.04	6,522.31	440
	6.00	2.90	1,198.58		483.99	1,682.57	441
2,849.63	12,277.00		40,939.56	9,908.98	7,859.23	58,707.77	442
			1,078.80			1,078.80	443
473.41			5,029.27		2,011.04	7,040.31	444
473.35	3,007.81		7,180.88	452.83	2,215.32	9,849.03	445
			402.24		19.95	422.19	446
1,584.21	20,637.20		49,959.73		3,206.35	53,166.08	447
26,916.59	61.54	2,569.00	50,405.25	2,985.31	6,207.86	59,597.92	448
2,923.96			10,772.84	30.90	1,923.56	12,727.30	449
4,481.61	10,423.10	11,556.52	62,305.72		15,115.16	77,420.88	450
8,550.40			102,513.40	312.51	13,241.79	116,067.70	451
3,486.58	89.19		56,176.13	1,750.00	7,869.20	65,795.33	452
9,078.93			16,103.44		7,774.02	23,877.46	453
5,224.20	5,000.00		39,178.42	362.00	3,675.08	43,215.50	454
2,776.22	191.41		19,244.03	1.99	6,488.11	25,734.13	455
569.25	819.16		3,197.38	1,084.87	2,400.02	6,682.27	456
1,570.41	30.19		7,326.61	611.50	30.35	7,968.46	457
			1,119.56		3.65	1,123.21	458
			887.93		169.43	1,057.36	459
		1.28	797.88		1,056.56	1,854.44	460
			265.96		284.62	550.58	461
			1,116.79		229.20	1,345.99	462
			4,081.72		998.39	5,080.11	463
1,072.15	8.62		1,991.69	81.54	255.25	2,328.48	464
435.67	1.00	807.06	5,777.95	1,811.19	11.71	7,100.85	465
2,791.38	97.43	9.67	11,352.66	1.05	3,591.18	14,944.89	466
632.41	34.94		4,260.80		1,007.24	5,267.54	467
115.17			592.48		478.14	1,070.62	468
			4,343.04		2,087.13	6,430.17	469
	2,021.53		2,695.72		1,632.83	4,328.55	470
750.00	8,000.00		9,708.20		1,543.30	11,251.50	471
3,183.88			13,797.72	6,809.35	15,864.04	36,471.11	472
			1,891.11		126.11	2,017.22	473
2,082.76	34.47	134.25	9,437.15	379.05	2,946.01	12,762.21	474
1,072.00		1,527.63	10,850.21	1,360.57	4,618.11	16,828.89	475
			5,049.27	5,711.12	297.90	11,058.29	476
	17.50		6,146.82	2,137.80	2,945.77	11,230.39	477
			2,677.75	3.90	1,869.27	4,550.92	478
4,760.55	8,223.36		10,927.98		1,642.17	12,570.15	479
			2,385.68	48.11	2,401.88	4,835.67	480
			1,647.62		1,552.75	3,200.37	481
11,600.13			41,412.95		4,104.95	45,517.90	482
793.99	545.00	84.09	2,411.39	239.25	1,766.21	4,416.85	483
			1,322.19		21.34	1,343.53	484
	4.21		1,022.87		558.28	1,581.15	485
748.78			4,883.75		4,144.48	9,028.23	486
3,613.26	190.55		24,300.75		13,277.22	37,577.97	487
	5.22		1,023.68		239.52	1,263.20	488
		140.00	769.91		619.93	1,389.84	489
9,228.28	26.79		13,088.54		4,790.47	17,879.01	490
	4,000.00	2,383.88	9,244.47	261.00	12.43	9,517.90	491
4,578.76	364.65		10,205.35		929.05	11,134.40	492
545.13	39.65		4,396.96		1,177.59	5,574.55	493
			2,062.14		1,051.74	3,113.88	494

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
495	Mitchell			195	2.50	631.43	119.00	
496	Mitchellville	1875		752		8,113.76	986.68	
497	Modale	1873		381	1.00	2,963.68	520.60	
498	Mondamin	1881		508		3,244.39	609.62	
499	Moneta	1903	1917	127	.50	880.52	105.00	
500	Monmouth	1894		200	.75	1,534.52	298.94	
501	Monona	1897		1,049	1.00	16,360.74	1,339.43	1,278.00
502	Monroe	1870		936		16,453.04	689.69	1,096.02
503	Montezuma	1868		1,273	2.00	18,101.03	1,902.70	
504	Montour	1870		409		2,130.38	127.25	
505	Montrose			549	1.00	2,259.99	428.30	
506	Moorhead			381		3,789.81	212.00	22.58
507	Moorland	1902		181	1.50	1,033.96	877.80	
508	Moravia	1880		837	1.75	3,236.30	489.15	
509	Morning Sun	1889		751	1.00	8,091.61	127.53	1,432.90
510	Morrison	1884		207	.25	729.58	155.00	
511	Moulton	1869		1,387	1.00	51,800.87	1,040.87	69.00
512	Mt. Auburn	1906		249	.50	1,507.15	161.31	
513	Mt. Ayr	1863		1,738		15,929.70	680.56	
514	Mt. Sterling	1907		179	1.00	335.45	44.00	
515	Mt. Union	1904		225		1,252.80		199.00
516	Mt. Vernon	1869	1893	1,466		19,959.75	4,280.94	449.70
517	Moville	1898		878	1.00	5,590.12	7,178.82	5,003.29
518	Murray	1880		847	1.00	4,426.32	564.30	1.80
519	Nashua	1869		1,317	4.00	12,066.11	9,414.59	596.76
520	Nemaha	1915		166	.14	780.16	53.00	
521	Neola	1882	1910	896	.90	7,536.54	641.93	
522	New Albin	1895		683	.17	2,363.06	318.00	
523	Newell	1876		809	1.25	16,582.15	563.50	227.30
524	Newhall	1912		293	.20	2,465.96	420.70	1,145.80
525	New Hartford	1883		454		3,303.77	456.75	
526	New Liberty	1909		116	.60	926.02	208.00	
527	New London	1860		1,144	.75	11,424.67	469.23	5,943.92
528	New Market	1882		745	3.00	3,088.43	297.00	
529	New Providence	1893		255	4.00	1,556.73	32.88	
530	New Sharon	1871		1,084	4.00	18,005.39	511.03	
531	New Vienna	1895		241	.70	772.24	153.60	
532	New Virginia	1900		424	1.00	2,250.27	126.50	19.00
533	Nichols	1884		387	2.30	1,821.63	63.00	1,082.14
534	Nodaway	1900		340		1,624.08	76.00	
535	Nora Springs	1875		1,055	3.00	16,199.03	4,806.07	531.80
536	Northboro	1908		228		883.20	628.00	
537	North Buena Vista	1908		144	1.00	455.58		
538	North English	1891		933	.40	12,380.53	531.00	1,511.95
539	North Liberty	1909		171		1,147.47	139.50	
540	North Washington	1904		124		278.80	122.40	
541	Northwood	1888		1,597	2.00	9,699.39	561.14	58.00
542	Norwalk	1900		331	1.00	1,695.08	221.27	355.97
543	Norway	1895		463	1.00	4,110.28	456.44	359.13
544	Numa	1909		602	.56	252.62	348.91	
545	Oakland	1882		1,188	1.25	8,603.04	19,701.71	
546	Oakville	1902		466	.50	2,775.81	222.50	
547	Ocheyedan	1891		686	1.00	11,238.08	730.56	
548	Odeboldt	1878		1,445	1.00	109,279.02	903.92	
549	Ogden	1878	1901	1,451	4.00	10,084.55	3,478.20	
550	Okoboji	1922			.50	1,058.87	195.00	
551	Olds	1900		186	.50	1,442.14	224.05	354.34
552	Olin	1879		718	1.00	5,627.96	531.40	252.92
553	Ollie	1892		385	1.00	1,607.3	413.02	
554	Oneida	1912		127	1.50	775.6	2.00	
555	Onslow	1888		218		2,160.9	410.50	
556	Orange City	1884		1,632	.75	43,510.2	1,623.69	
557	Orchard	1913		124	.50	648.28	55.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
	6,850.00		7,600.43		2.00	7,602.43	495
2,809.86	79.59		11,989.80	1,133.75	4,490.36	17,617.00	496
30.60			3,514.88	626.02		4,140.90	497
			3,854.01		3,230.43	7,084.44	498
			985.52	727.61	733.22	2,446.35	499
	30.00		1,863.46		1,447.63	3,311.09	500
2,285.07	116.38		21,379.62	15.75	12,017.22	33,412.59	501
1,061.63	145.86		19,446.24	1,104.52	8,300.18	28,850.94	502
2,271.95		381.86	22,657.54	28.50	8,107.72	30,793.76	503
			2,257.63			2,257.63	504
32.00			2,720.29		425.78	3,146.07	505
5,759.26			9,793.65		3,093.91	12,887.56	506
2,416.48	10.49		4,833.73		470.17	4,808.90	507
65.00			3,790.45		923.47	4,713.92	508
564.50	11,242.82		21,459.36		3,665.22	25,124.58	509
			884.58		503.60	1,388.18	510
5,240.77			58,151.51		458.20	58,609.71	511
	903.60		2,272.06		805.07	3,077.13	512
3,838.83			20,449.09		4,961.59	25,410.68	513
			379.45		546.07	925.52	514
			1,451.80		1,048.24	2,500.04	515
9,515.27	62.17		34,267.83	6,154.81	5,395.49	45,818.13	516
14,281.26			32,053.49		6,045.34	38,098.83	517
	44.45		5,036.87		1,736.23	6,773.10	518
3,096.10	65,081.58		90,255.14	2,530.07	1,715.45	94,500.66	519
	4.82		837.98	4.00	778.99	1,620.97	520
9,231.36	1,199.89		18,609.72	5,011.50	2,115.50	25,736.78	521
65.00			2,746.06	2,435.19	418.70	5,594.95	522
4,326.91	800.00		22,499.86	6,516.35		29,016.21	523
			4,032.46		1,125.75	5,158.21	524
952.57	12.85		4,725.94	1,000.00	5,136.72	10,862.66	525
	8.70		1,142.72	500.00	455.87	2,098.59	526
30,567.68			48,405.50		11,444.71	59,850.21	527
186.25			3,571.68	724.65	853.03	5,149.36	528
	54.16		1,643.77		1,668.12	3,311.89	529
1,492.72			20,009.14	149.00	3,014.82	23,172.96	530
472.14			1,397.98		591.09	1,989.07	531
	33.60		2,429.37		3,031.32	5,460.69	532
	6.20		2,972.97		846.39	3,819.36	533
			1,700.08		810.41	2,510.49	534
1,647.84	111.18		23,295.92		7,052.25	30,348.17	535
	4,575.00	28.75	6,114.95	1.50	31.93	6,148.38	536
			455.58			455.58	537
1,116.38	14,246.44		29,786.30	2,599.01	3,337.74	35,723.05	538
			1,286.97		729.54	2,016.51	539
			401.20		573.16	974.36	540
2,769.42	12,474.22		25,562.17		10,307.47	35,869.64	541
			2,272.32		1,073.43	3,345.75	542
715.83	59.83		5,701.51		5,835.54	11,537.05	543
			601.53		270.43	871.96	544
2,476.36	2,062.12		32,843.23	604.82	5,559.39	39,007.44	545
	9.45		3,007.76		1,132.99	4,140.75	546
1,042.05	20.88		13,037.57	958.74	5,666.66	19,662.97	547
3,173.42	840.63	1,974.97	116,171.96		17,028.54	133,200.50	548
16,754.82			30,317.57	56.28	26,623.16	56,997.01	549
			1,253.87		523.86	1,777.73	550
			2,020.53		321.81	2,342.34	551
1,810.58	33.20		8,306.06	1,754.80	137.21	10,198.07	552
			2,020.39	130.00	368.32	2,518.71	553
		354.22	1,131.87		44.87	1,176.74	554
192.77			2,764.18		2,408.66	5,172.84	555
26,634.61	14,785.05		86,553.56		23,028.25	109,581.81	556
501.68	40.61		1,245.57		1,176.16	2,421.73	557

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
558	Orient	1882		500		2,086.21	166.02	780.26
559	Orleans	1895	1917	123	2.00	1,330.90	65.00	
560	Ossian	1876		858	1.00	13,516.37	767.40	1,743.49
561	Osterdock	1904		103		153.09	63.00	
562	Oto	1888		333	1.00	3,743.12	365.00	
563	Ottosen	1908		234	1.00	857.94	267.62	
564	Oxford	1881		580		4,618.24	1,081.03	
565	Oxford Junction	1893		807		8,363.73	373.19	
566	Oyens	1908		100	.25	867.48	181.00	
567	Pacific Junction	1882		666		1,389.05	354.00	
568	Packwood	1894		294	1.00	1,092.76	7.50	
569	Palmer	1900		282	4.00	3,956.20	453.80	516.07
570	Palo	1905		224	2.00	559.87	68.50	
571	Panama	1888	1891	220	1.25	2,478.06	223.80	
572	Panora	1872		966		8,908.18	2,437.29	
573	Parkersburg	1874		1,108	.50	41,009.26	475.25	25.00
574	Parnell	1891		325	.25	1,339.78	198.50	
575	Paton	1883		414	.25	3,823.00	420.05	
576	Patterson	1877	1912	136		497.31	55.50	
577	Paullina	1882		987	.34	49,848.45	839.68	40.00
578	Persia	1889		380	1.00	2,941.42	924.06	
579	Peru	1897		370	1.90	1,141.24	108.00	
580	Peterson	1887		580		4,920.65	507.50	
581	Pierson	1891		554	4.00	12,796.33	2,642.45	
582	Pilot Mound	1897		311	1.00	891.58	333.80	
583	Pioneer	1910		84	1.00	229.29	50.00	223.45
584	Pisgah	1904		421	1.00	1,483.02	597.04	
585	Plainfield	1895		303		1,331.96	118.00	
586	Plano	1916		272	.75	777.85	83.00	
587	Pleasanton			266	.25	482.26	81.50	
588	Pleasant Plain	1900		164	1.00	314.67		
589	Pleasantville	1872		859	1.20	17,441.05	721.39	
590	Plover	1915		246	.56	1,198.67	255.50	
591	Plymouth	1900		366	1.00	1,392.18	74.00	
592	Pocahontas	1892	1909	1,302		31,266.60	3,283.23	
593	Polk City	1875		277		872.58	221.40	
594	Pomeroy	1880		874	4.00	52,111.69	926.65	
595	Popejoy	1908		204	1.50	1,397.32	379.63	
596	Portsmouth	1909		280	.50	3,366.39	369.40	
597	Postville	1873		1,039		47,482.67	2,925.36	531.40
598	Prairieburg	1905		176	.75	1,178.35	196.35	
599	Prairie City	1866		780	.75	5,342.48	2,534.77	546.50
600	Prescott	1891		429	.75	2,573.92	170.00	
601	Preston	1890		648	.75	7,895.43	1,755.90	2.00
602	Primghar	1888		972		8,272.26	1,206.96	5.00
603	Princeton			414		2,475.49	202.00	
604	Promise City	1901		267		263.11	67.00	
605	Protivin	1894		201	.50	939.84	460.00	
606	Pulaski	1893	1908	419		2,488.75	235.05	
607	Quasqueton	1902		453	1.00	1,084.50	198.38	
608	Quimby	1906		363	.25	7,846.14	350.50	
609	Radcliffe	1891		708	1.00	5,209.20	351.98	
610	Rake	1908		254	1.00	2,533.09	1,436.68	
611	Ralston	1903		200	3.00	1,475.98	67.25	
612	Randalia	1896	1897	113	.60	551.22	40.60	
613	Randolph	1881		404	1.00	2,120.23	394.30	
614	Rathbun	1893		630	.75	585.23	240.82	
615	Readlyn	1905		403		4,238.22	445.88	
616	Reasnor	1914		210	.56	394.51	50.00	360.83
617	Redding	1882		289	1.00	668.65	94.00	
618	Redfield	1881		770	1.25	13,875.50	576.15	8.00
619	Reinbeck	1877		1,415	2.50	18,888.18	645.00	
620	Rembrandt	1901		270	.25	2,095.34	518.70	119.85

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
6,258.46	60.60		9,351.64		4,827.43	14,179.07	558
			1,395.00		286.30	1,682.20	559
2,054.31			18,081.57	7,124.80	1,007.35	26,213.72	560
			216.00		29.73	245.82	561
3,476.71	81.76		7,666.50		1,830.12	9,496.71	562
2,154.09	36.19		3,315.84		2,517.10	5,832.94	563
213.76	10,244.33		16,107.96		2,502.90	18,700.26	564
1,546.15		778.16	11,061.23		3,184.48	14,245.71	565
			1,048.48		27.23	1,075.71	566
			1,743.05	87.83	301.26	2,132.14	567
			1,100.26		1,283.93	2,384.19	568
5,356.83		2.50	10,285.40		8,674.82	18,960.22	569
	6.71		635.05		96.72	731.80	570
87.25			2,789.11		249.48	3,038.50	571
15,955.86			27,301.33	837.59	9,939.83	38,078.75	572
2,357.81	198.00		44,065.32	1,408.63	23,294.90	68,768.85	573
			1,538.28		31.00	1,569.28	574
5,858.69		71.67	10,173.41		8,089.37	18,262.78	575
			562.81		1,112.50	1,665.31	576
32,942.58	5,387.08		89,057.79	3,821.30	3,172.22	96,051.31	577
880.92	120.46		4,866.86		3,007.19	7,874.05	578
			1,249.24		1,100.06	2,418.30	579
1,971.51	76.76		7,476.42		2,312.87	9,789.29	580
8,540.16	5,000.00		28,978.94	7,378.00	7,247.62	43,604.56	581
2,508.13		1.25	3,734.70	29.19	2,040.91	5,804.86	582
			502.74		1,051.07	1,553.81	583
1,012.25	11,000.00		14,042.31	1,032.61	222.49	15,897.44	584
			1,449.06		1,000.23	3,050.10	585
			800.85		354.06	1,214.91	586
			563.76		477.88	1,041.64	587
			314.07		154.24	468.91	588
1,366.91	248.14		19,777.49		7,403.89	27,181.38	589
	12,088.52		13,542.69		3,089.41	16,632.10	590
4,050.18	1,581.25		7,097.61	25.00	5,469.67	12,592.28	591
22,600.69			57,240.52	571.01	19,873.73	77,685.26	592
			1,093.98		796.20	1,890.18	593
19,479.75		2,917.06	75,435.15	7,151.54	5,742.30	88,328.99	594
	29.51	130.00	1,936.46	260.00	479.65	2,676.11	595
522.91	4,051.39		8,310.09		1,516.31	9,826.40	596
3,216.22	410.07		54,565.72	4,446.37	20,514.89	79,526.98	597
219.43	22.50		1,616.63		1,088.47	2,705.10	598
580.00	7,645.62		16,650.06		2,822.11	19,472.17	599
3,952.63			6,696.55		1,423.07	8,119.62	600
7,434.31			17,087.64	3,664.25	541.18	21,293.07	601
1,863.36			11,347.58		12,192.63	23,540.21	602
			2,677.49		1.95	2,679.44	603
	2.10		332.21		270.70	602.91	604
65.64			1,465.48		401.57	1,867.05	605
		142.60	2,866.40	499.80	184.15	3,550.35	606
			1,282.88	131.17		1,414.05	607
1,269.10		850.37	10,316.11		4,521.84	14,837.95	608
693.39	113.53		6,368.10		2,456.20	8,824.30	609
			3,969.77	1,432.56	14.03	5,416.36	610
	21.99		1,565.22		10.15	1,575.37	611
			591.82		106.01	697.83	612
8,684.82	187.10		11,386.45		508.06	11,894.51	613
			826.10		429.92	1,256.02	614
809.49	20.00		5,513.59		1,991.56	7,505.15	615
10.00	389.77		1,204.61			1,204.61	616
			762.65		264.74	1,027.39	617
10,115.02	131.68		24,206.35	1,478.75	12,729.95	38,415.05	618
2,324.21			21,857.39		7,198.97	29,051.36	619
3,230.41			5,958.80	94.19	1,604.94	7,657.93	620

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
621	Remsen	1887	1888	1,144	.37	15,663.87	1,848.93	483.14
622	Renwick	1891		501		4,315.58	447.50	1,665.12
623	Riceville	1892		960	1.00	4,758.61	548.50	
624	Richland	1868		639		3,314.30	927.38	1,096.88
625	Ricketts	1902		161	.25	2,391.41	110.87	
626	Ridgeway	1894		349	3.30	3,801.45	349.00	48.00
627	Rinard	1914		160	1.00	625.00	154.00	
628	Ringsted	1900		599	.75	4,819.31	559.82	
629	Rippey	1896		420	1.00	5,416.17	160.00	35.10
630	Riverside	1875		667		7,751.90	278.13	
631	Riverton	1876		568	1.00	2,069.58	188.50	
632	Robins	1910		110	2.40	489.48		
633	Rock Falls	1858		85		354.49		
634	Rockford	1878		1,031		11,503.87	671.67	
635	Rockingham	1910		1,099	1.20	5,367.94	2,163.85	.65
636	Rock Valley	1888		1,347		7,846.05	3,587.37	8,445.91
637	Rockwell	1881		800	3.00	4,612.38	402.71	179.70
638	Rodman			158		733.60	185.00	
639	Rodney	1891		176	.15	468.36		
640	Roland	1892		829	1.00	11,993.91	251.97	
641	Rolfe	1883		1,031	1.00	8,858.17	779.75	
642	Rome			168	.50	319.90		
643	Rose Hill	1877		260	.20	1,862.50	151.00	
644	Rowan	1902		302	.90	1,790.7	171.75	
645	Rowley	1920		250		719.37	209.03	
646	Royal	1910		362		4,728.3	501.50	
647	Rudd	1900		487	2.00	9,119.5	433.50	
648	Runnells	1903		369	.67	1,675.8	648.56	
649	Russell	1887		633		3,671.4	50.00	
650	Ruthven	1885		809		9,567.5	778.00	
651	Rutland	1907		197	1.00	894.1	186.69	
652	Ryan	1901		397	.75	3,615.7	239.50	25.72
653	St. Ansgar	1876		844	.50	17,364.6	1,020.67	
654	St. Anthony	1897	1907	203	3.00	776.58	132.00	
655	St. Charles	1876		430	.75	2,037.65	213.50	
656	St. Lucas	1900		137	1.00	436.21	100.00	
657	St. Mary's						44.00	
658	St. Olaf	1900		149	1.00	1,311.96	105.00	
659	St. Paul (R.F.D. West Point)	1895		67	1.25		272.25	
660	Sabula	1864		865	.10	1,422.20	290.42	782.10
661	Salem			494	1.00	1,733.42	282.00	920.15
662	Salix	1893		396	.90	3,005.55	208.00	
663	Sanborn	1880		1,497	1.00	9,791.59	3,409.25	
664	Sandyville (Via Ack- worth)			94	1.00	111.86		
665	Searville	1904		140		1,120.11	83.73	
666	Schaller	1883	1892	731		8,547.68	969.00	
667	Schleswig	1900		655	.25	9,330.41	5,286.79	
668	Seranton	1880		843	1.40	7,176.37	609.00	24.50
669	Searsboro	1876		204	.25	421.04	44.00	
670	Sergeant Bluff	1904		548	5.50	3,882.29	340.00	2,857.92
671	Shambaugh	1905		250	5.00	1,029.02	57.00	
672	Shannon City	1888		333	.75	2,293.58	193.84	
673	Sharpsburg	1905		188	.25	803.37	102.00	
674	Sheffield	1876		1,106	5.50	13,872.54	1,149.60	9.50
675	Shelby	1877		588	1.00	33,290.62	1,924.71	6.01
676	Sheldahl	1879		175	4.00	1,351.65	58.00	
677	Shell Rock	1875		815		4,384.87	2,317.60	
678	Shellsburg	1874		590		3,330.98	284.00	
679	Sibley	1875		1,803	1.00	78,556.86	12,948.14	13.25
680	Sidney	1870		1,154		29,631.20	483.00	
681	Silver City	1883		430		1,779.28	159.50	
682	Sioux Center	1891		1,389		29,947.88	1,323.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
2,207.01			20,202.95		11,119.34	31,322.29	631
5,573.85	16.6		12,018.71	2,305.10	781.66	15,105.47	622
719.87	7,235.2	116.61	13,378.86	10,686.82	3,635.61	27,701.29	623
			5,338.56	3,213.69	959.63	9,511.79	624
2,657.64	4,001.56		9,161.48		1,304.07	10,465.55	625
	999.15		5,197.60		2,418.01	7,615.61	626
			779.00	27.60	610.25	1,416.85	627
964.45	221.74		6,565.82		9,855.88	15,920.70	628
618.26			6,229.53		822.48	7,052.01	629
630.34	1,000.00		9,660.37	3,475.32	4,302.61	17,438.30	630
65.00			2,323.08		2,325.62	4,648.70	631
31.42	8.29		529.19		534.09	1,063.28	632
			354.49		344.17	698.66	633
4,266.30	185.68	171.12	16,798.61	5,340.18	4,324.59	26,463.41	634
	107.85		7,640.29		2,884.30	10,524.59	635
8,666.92	4,377.92		32,924.17		908.90	33,833.07	636
465.74	4,470.76		10,131.29		747.49	10,878.78	637
			918.00			918.00	638
1,608.44			2,166.80		549.97	2,716.77	639
10,768.80	564.42		23,579.10		12,270.67	35,849.77	640
2,145.19	10,050.49		21,833.60		2,570.30	24,403.90	641
			319.00		84.67	404.57	642
			2,013.50		312.34	2,325.84	643
			1,962.49	242.80	177.56	2,382.85	644
	7.56	200.00	1,135.96	300.00	311.67	1,747.63	645
4,748.57	55.20		10,083.62		8,914.19	13,947.81	646
642.40			10,195.42	7.85	5,373.38	15,576.65	647
		12.46	2,336.79	422.86	1,912.75	4,672.40	648
			3,721.44		1,126.07	4,847.51	649
1,743.65		251.8	12,341.01		3,567.38	15,908.39	650
	7.84		1,088.65		894.3	1,983.00	651
818.25	53.8		4,753.03		1,843.0	6,596.10	652
1,171.37			19,556.68		1,828.73	21,385.41	653
	150.0		1,058.58		176.6	1,235.25	654
48.23	9.8		2,309.27		531.21	2,840.52	655
			536.21		222.90	759.17	656
			44.00	444.87	10.92	499.79	657
32.50			1,449.46		1,855.85	3,305.31	658
			272.25		116.40	388.74	659
9,701.83			12,196.55		2,822.70	15,019.34	660
	5.42		2,940.99		885.41	3,826.40	661
230.76	21.78		3,466.09		2,036.99	5,503.08	662
3,991.23			17,192.07	7,958.82	5,339.64	30,490.53	663
			111.86		56.83	168.69	664
	4,000.00		5,203.84		1,243.03	6,446.87	665
11,225.97	735.00		21,477.65		16,049.86	37,527.51	666
12,749.66	29,093.78	15,514.70	72,025.34		6,396.70	78,422.04	667
1,990.93			9,800.80	1,688.18		11,488.98	668
			465.04		107.87	572.91	669
6,013.00			13,093.21		4,888.99	17,982.20	670
	2.93		1,088.95	455.00	166.28	1,710.23	671
290.50			2,777.92	300.00	74.91	3,152.83	672
1,500.00			2,405.37		253.38	2,658.75	673
1,764.46	47.50		16,843.60	110.70	5,951.82	22,905.62	674
743.81			35,965.15	833.50	9,930.81	46,729.46	675
			1,409.65		893.02	2,302.67	676
1,625.95			8,328.42	3,131.64	2,067.40	13,527.46	677
741.58	35.29	300.00	4,691.85	2,000.00	1,397.69	8,089.84	678
80,463.96	337.33		172,319.54	60.25	15,517.87	187,897.66	679
4,549.52	1,631.08		36,294.80	2,067.98	18,403.98	57,371.76	680
	.22		1,939.00	316.09	4.30	2,259.39	681
2,278.86	31.41		33,581.15	1,118.99	12,835.87	47,536.01	682

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
683	Sioux Rapids	1882		1,080	1.00	6,839.97	12,782.88	358.60
684	Slater	1890		616	1.50	4,454.60	599.95	
685	Sloan	1883		608	.75	6,018.63	943.74	
686	Smithland	1889		321	1.25	1,869.82	340.50	
687	Soldier	1901		281		2,896.91	253.50	
688	Solon	1877		471	1.80	4,018.82	752.18	151.15
689	Somers	1900		175	2.00	738.52	110.00	
690	South English	1892		355	.20	1,516.90	41.50	
691	Spillville	1894		315	.38	1,846.27	254.50	
692	Spirit Lake	1879		1,701	2.50	87,539.01	3,949.39	.75
693	Spragueville	1912		102	1.25	414.96	114.00	
694	Springbrook	1909		126		274.23	70.00	
695	Spring Hill	1901		489	.75	199.11	95.50	
696	Springville	1912		597	1.00	3,921.08	204.67	
697	Stacyville	1900		513	7.00	4,309.09	458.58	
698	Stanhope	1897		400	.68	9,982.03	734.15	
699	Stanley	1914		163	.25	766.69		
700	Stanton	1883		749	.32	12,624.35	291.20	
701	Stanwood	1886		556	.62	5,206.69	118.36	383.89
702	State Center	1867		975	1.00	12,905.55	3,309.56	860.67
703	Steamboat Rock	1875		399		1,832.50	196.50	
704	Stockport	1902		385	1.00	1,635.28	151.01	
705	Stockton	1902		128	1.00	563.45	215.25	
706	Story City	1881		1,591	.50	19,800.65	1,953.56	1,031.90
707	Stout	1909		162	2.25	2,552.52	9,922.73	
708	Stratford	1883	1884	694	2.00	16,825.09	1,034.41	
709	Strawberry Point	1887		1,101		9,142.17	1,105.25	
710	Struble	1895		129	.50	1,458.25	170.00	
711	Sully	1901	1904	393	1.00	3,248.06	218.77	
712	Sumner	1892		1,511	2.20	40,101.06	783.15	12.25
713	Superior	1896		200	1.00	2,286.84	34.00	
714	Sutherland	1883		876	1.00	7,972.33	1,375.84	
715	Swalesdale	1892		200	1.25	1,065.29	80.57	
716	Swan	1884		238	1.00		52.00	
717	Swea City	1895		691	1.00	13,152.13	496.58	92.12
718	Tabor	1868		1,186	1.25	28,868.10	339.25	222.62
719	Templeton	1883		373		3,916.25	324.50	
720	Tennant	1915		79	4.50	865.39	77.00	
721	Terril	1900		440		4,437.02	302.50	
722	Thayer	1894		260	.50	508.98	54.00	
723	Thompson	1894		548	1.00	3,603.20	2,810.00	
724	Thor	1900		285	1.00	1,891.06	374.30	
725	Thornburg			197		494.92	75.94	1.47
726	Thornton	1892		317	1.25	1,300.29	548.15	
727	Thurman	1889		341	.75	1,421.66	323.00	
728	Tiffin	1906		178	.25	535.81	77.00	
729	Tingley	1884		391	.75	1,821.97	233.50	
730	Titonka	1900		418	1.00	2,678.00	398.50	1,134.96
731	Toronto	1909		189		706.23	85.68	
732	Traer	1875		1,329	1.00	18,412.93	2,036.19	38.25
733	Treynor			204		1,941.85	450.00	
734	Tripoli	1894		914	1.25	7,054.80	530.00	1,166.30
735	Truesdale	1917		113	.26	633.95	223.00	
736	Truro	1902		332	1.00	2,852.50	74.00	
737	Turin	1900		158		386.47	149.00	
738	Udell	1903		214	.50	625.17	36.00	
739	Underwood	1902		260		2,163.25	5,239.65	57.50
740	Union	1874		660	1.00	4,572.82	425.31	
741	Unionville	1922		500		852.09	115.06	
742	University Park	1909		361		1,083.44	37.00	.90
743	Urbana	1894		477	.40	2,799.11	349.95	
744	Urbandale	1917		298	4.00	4,752.07	727.39	22.04
745	Ute	1891	1899	580		15,922.71	492.25	
746	Van	1875		635		6,334.14	100.00	1,000.00

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
2,430.26	87.43		22,490.14	322.00	4,256.28	27,077.42	683
1,100.00			6,154.55	17.00	1,181.93	7,353.48	684
674.29	359.06		7,995.72		3,130.16	11,125.88	685
1,545.08			3,755.40	153.25	1,770.88	5,679.53	686
2,877.62		3,523.47	9,551.50	229.68	1,303.43	11,084.61	687
817.50			5,739.65		8,785.26	14,524.91	688
			848.52		1,000.94	1,849.46	689
			1,558.40		674.30	2,232.70	690
105.00			2,205.77	10.00	922.82	3,138.59	691
10,182.17	1,184.46		102,855.78	7,108.61	31,848.89	141,813.28	692
21.65			550.61		146.09	696.70	693
			344.23		74.29	418.52	694
			294.61		94.24	388.85	695
			4,125.75		1,781.12	5,906.87	696
651.30			5,418.97		2,899.56	8,318.53	697
601.47		275.00	11,682.65		1,831.01	13,513.66	698
			766.69		1,044.03	1,810.72	699
836.00	63.33		13,814.88		7,223.56	21,038.44	700
1,190.43			6,899.37	1,500.00	5,498.51	13,897.88	701
28,176.91	20.69		45,273.38	6.25	12,008.52	57,288.15	702
			2,029.00		533.18	2,562.18	703
			1,786.29	400.00	318.36	2,504.65	704
			778.70		502.08	1,281.63	705
42,442.88	324.27	194.20	65,747.46	3,587.84	36,086.99	105,422.29	706
1,978.18	63.07		14,516.50		1,304.56	15,821.06	707
1,594.64	11,926.63		31,380.77		2,655.97	34,035.84	708
16,174.02	71.47		26,492.91	10,477.97	6,231.50	43,202.38	709
626.25		300.00	2,554.50	1,269.04	23.30	3,846.84	710
167.88	92.01		3,726.72	.40	4,647.56	8,374.68	711
3,073.62	11,062.98		55,633.06	4,700.00	9,428.50	69,761.56	712
2,823.25			5,144.09		857.96	6,002.05	713
911.91		54.54	10,314.66	.70	9,235.54	19,550.90	714
			1,145.79		303.04	1,448.83	715
	150.00		202.00		618.78	820.78	716
2,653.30	248.40		16,642.53	1,104.25	3,292.94	21,039.72	717
1,145.71			30,575.68	24,094.03	10,210.47	64,880.18	718
892.44	48.60		5,181.79		438.63	5,620.42	719
			942.39		229.64	1,172.03	720
1,143.56			5,883.08		5,781.86	11,664.94	721
	17.28		580.26		887.38	1,467.64	722
2,582.33	391.94		9,837.47	1,896.56	4,653.70	15,937.73	723
			2,265.36		17.18	2,282.54	724
320.01			892.34			892.34	725
	31.91		1,880.35		2,222.01	4,102.36	726
			1,744.66		940.56	2,685.22	727
	444.93		1,057.74		2.76	1,060.50	728
4,870.84			6,926.31		1,224.88	8,151.14	729
			4,211.46		1,668.27	5,879.73	730
			791.91		601.17	1,393.08	731
40,121.72	148.80		60,757.89	1,668.90	9,972.59	72,399.38	732
815.50	33.90		3,241.25		3,758.54	6,999.79	733
1,756.21	6.32		10,513.63	750.00	3,233.11	14,496.74	734
1,558.92		1,087.92	3,503.79		154.03	3,657.82	735
	46.00		2,972.50			2,972.50	736
			535.47		323.24	858.71	737
			661.17		974.08	1,635.25	738
			7,460.40		6,673.87	14,134.27	739
1,054.88	92.54		6,145.55		10,281.12	16,426.67	740
	2,000.00		2,967.15	162.75	218.30	3,348.20	741
	270.30		1,391.64		94.51	1,486.15	742
3,773.50	56.25		6,978.82		575.27	7,554.09	743
			5,501.52	467.02	258.65	6,227.19	744
8,120.55	133.43		24,669.02	333.22	8,645.07	33,647.31	745
5,040.00			12,474.14	1,497.75	9.71	13,981.60	746

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION
MARCH 31, 1925—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					
747	Valeria	1914		70	1.00	550.03	150.00	
748	Van Horn	1883		524	.75	4,755.16	418.00	1,124.06
749	Van Meter	1877	1882	358		1,677.07	24.50	
750	Van Wert	1894		463	.33	1,216.66	279.20	
751	Varina	1899		235	.45	3,114.54	255.84	
752	Victor	1869		802	1.00	6,772.66	498.50	718.35
753	Vincent	1898		182	1.00	1,720.24	139.00	30.00
754	Vining	1913		153	1.25	780.04	179.80	
755	Volga City	1896		415	.75	2,764.49	310.50	
756	Wadena	1895		318	.75	592.21	104.00	158.08
757	Walcott	1894		384		6,486.43	459.50	1,361.75
758	Walker	1891		464	.75	4,063.78	330.25	
759	Wallingford	1913		197	2.00	1,199.03	77.00	
760	Wall Lake	1880		737		13,662.07	1,163.75	16.00
761	Walnut	1871		1,072	1.00	18,358.51	1,031.65	
762	Wapello	1856		1,480	1.75	34,768.28	2,244.08	
763	Washta	1888		508	1.25	9,383.72	268.50	
764	Waterville	1912		183		1,650.19	54.80	
765	Waucoma	1883		457		2,319.66	241.12	
766	Waukegan	1878		375	1.10	4,072.97	3,541.42	
767	Wayland	1851	1890	637	1.00	3,355.13	983.83	
768	Webb	1901		219	.50		2,026.09	
769	Webster	1909		172	1.00	741.64	130.50	
770	Weldon	1903		323		921.25	123.30	
771	Wellman	1885		875	.75	7,227.96	1,068.95	933.41
772	Wellsburg	1897		482	1.00	19,900.19	6,017.38	16.75
773	Welton	1908		69		379.48	139.00	33.12
774	Wesley	1892		444	.62	7,140.91	737.64	
775	West Bend	1884		969	.50	5,904.92	526.75	
776	West Branch	1875		688		12,671.81	2,864.58	
777	West Burlington	1883		1,212	7.50	5,493.11	758.50	
778	West Chester	1899		225	.50	1,378.93	44.00	
779	Westfield	1904		203	.13	1,974.00	102.00	
780	Westgate	1896		255	.50	2,081.06	295.00	
781	West Liberty	1867	1920	1,834	1.00	10,846.01	1,356.90	15.00
782	West Mitchell (P. O. Mitchell)	1868		117	1.00	111.08	33.00	
783	Westphalia	1919		115	1.00	461.01	37.10	
784	West Point	1858	1861	591	.75	4,539.69	788.21	801.53
785	West Side			405	2.00	3,617.77	458.25	26.60
786	West Union	1857		1,777	2.20	38,818.61	891.00	50.00
787	Wheatland	1858		549	.50	2,113.01	703.21	563.20
788	Whiting	1883		625	1.00	5,699.86	369.40	
789	Whittemore	1891		618		3,914.97	578.00	197.82
790	Whitten	1882		225	1.00	1,137.23	104.00	
791	Wiley (Carroll P. O.)	1912		176	.50	250.93	101.00	
792	Williams	1883		495	.25	11,987.70	611.98	
793	Williamsburg	1884		1,251		16,232.88	69,755.85	
794	Williamson					915.34	370.80	
795	Wilton Junction	1881		1,178	.50	17,224.55	801.40	3.40
796	Winfield	1882		1,027	1.00	23,902.62	238.00	419.44
797	Winthrop	1881		507	.75	3,613.77	360.00	
798	Wiota	1892		199	.25	2,283.30	85.20	
799	Woden	1904		188	1.00	974.08	230.00	
800	Woodbine	1877		1,463	1.00	42,219.39	933.41	
801	Woodburn	1878	1918	375	.75	1,192.65	244.50	
802	Woodward	1883		868	1.00	10,340.53	600.75	
803	Woolstock	1896		294	1.00	2,242.64	202.50	
804	Worthington	1893		341		1,089.45	257.90	
805	Wyoming	1873		690	.75	4,783.25	517.48	1,174.00
806	Yale	1903		276	.83	4,133.01	505.50	
807	Yetter	1904		125	1.10	1,046.48	119.50	
808	Yorktown	1898		193	.75	1,948.46	165.86	
809	Zearing	1884		471	1.00	5,504.68	411.50	
810	Zwingle	1900		124	1.00	831.34	496.85	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1924—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1924	Grand total for year	Number
953.11	2,031.03		3,631.06	34.00	1,730.68	5,395.74	747
44.00	258.67		7,509.00		8,766.56	16,275.56	748
	1.30		1,746.87	1,632.14	91.58	3,470.59	749
610.84			1,495.86		685.85	2,181.71	750
1,160.77	79.70		3,980.72		306.29	4,287.01	751
615.50			9,229.98	110.56	2,017.72	11,358.26	752
	11.77		2,504.74		524.12	3,028.86	753
			971.61		624.53	1,596.14	754
470.48	3.95		3,974.09			3,074.99	755
973.33	27.89	4,031.39	1,328.67			1,328.67	756
1,140.09			13,340.29	6,800.00	2,184.86	22,325.15	757
			5,534.12	3,432.77	244.60	9,211.55	758
11,052.58	124.82	100.00	1,376.03	300.00	2,151.23	3,827.26	759
14,686.41	2,083.91	729.25	26,748.47		18,867.62	45,616.09	760
2,795.68	95,319.75		36,160.48		8,325.87	44,486.35	761
1,396.36			185,127.79	18,622.12	5,708.73	154,458.64	762
1,353.80	10.34		11,048.58		13,313.21	24,361.79	763
	1,500.00		3,069.13		489.17	3,558.30	764
7,090.43	219.46		4,060.78	900.25	291.50	5,252.62	765
	43.15		14,924.28		6,168.08	21,092.36	766
	23.22		4,382.11		5,323.39	9,705.50	767
			2,026.09	887.24	826.16	3,739.49	768
482.45			895.36		616.51	1,511.87	769
1,302.79		4,000.00	1,044.55		840.87	1,885.42	770
			9,712.77		4,970.80	14,683.57	771
			31,237.11	400.64	5,441.05	37,138.80	772
1,708.74			551.60		1,099.34	1,650.94	773
8,835.80		149.38	9,587.29	202.51	75.88	9,865.68	774
1,813.74		287.50	15,416.85		1,572.20	16,989.05	775
2,029.55	46.81		17,637.63		9,301.23	27,028.86	776
25.00			8,327.97		5,205.62	13,533.59	777
2,316.85			1,447.93	225.25	376.55	2,049.73	778
332.76	8.00		4,392.85	1,192.60	869.43	6,454.97	779
32,736.07	208.03	9,956.66	2,716.82		234.88	2,951.70	780
			55,113.67	2,300.00	11,391.95	68,805.62	781
			144.08		77.14	221.22	782
			498.11		187.54	685.65	783
9,984.71	112.28		16,226.42	1,760.00	5,904.31	23,890.73	784
1,093.62			5,196.24	84.00	2,413.79	7,694.03	785
5,404.40	24,675.78		69,839.79	6,293.35	12,059.20	88,192.34	786
1,044.74			4,424.16	667.82	4,482.06	9,574.04	787
14,966.85	75.15		21,111.26	1,700.00	6,018.65	28,829.91	788
8,608.25	127.00		13,516.04		3,728.25	17,244.29	789
	15.28		1,256.51		911.77	2,168.28	790
			351.93		504.77	856.70	791
1,261.78			13,861.46		10,316.36	24,177.82	792
6,547.05	3,824.83		96,390.61	5,867.92	10,578.48	112,807.01	793
			1,286.14	756.49	157.79	2,200.42	794
14,023.53	87.80		32,140.68	37.50	3,527.85	35,706.03	795
2,047.97	13,704.81		40,312.84	4,993.92	2,506.38	47,813.14	796
7,181.02	82.85		11,238.24		4,017.81	15,256.05	797
2.00	9.45		2,379.95	105.83	1,105.31	3,591.09	798
			1,204.08		1,037.83	2,241.91	799
2,965.69	323.38	545.38	46,987.25		30,300.27	77,287.52	800
114.45			1,551.60	300.00	649.34	2,500.94	801
794.64	83.49		11,819.41		1,797.11	13,616.52	802
2,865.20	63.08		5,378.42	7.00	7,025.97	12,406.39	803
			1,347.35		381.53	1,728.88	804
1,359.55	325.55		8,159.83	465.47	13,381.08	22,006.38	805
588.82	200.00	1,577.50	7,004.83		3,846.14	10,850.97	806
			1,165.98		204.98	1,370.96	807
			2,114.32		473.82	2,588.14	808
491.29	24.00	48.85	6,480.32		3,102.93	9,583.25	809
			1,328.19		140.37	1,468.56	810

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTAND

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand Totals	\$ 564,895.68	\$ 2,560,377.14	\$ 360,862.55	\$ 148,824.33
1	Ackley	1,308.40	31,549.82	3,429.51	441.42
2	Ackworth	95.51	2,500.00		
3	Adair	851.10	4,352.37	2,133.95	11.00
4	Adel	1,004.06	7,115.42	1,083.12	13.85
5	Afton	899.46	11,166.91	429.60	7.05
6	Agency	304.25		205.00	70.45
7	Ainsworth	237.54	1,915.04	283.32	3.40
8	Akron	901.25	20,648.21	1,594.85	
9	Albert City	534.35	84.02	1,474.86	
10	Albion	176.80	163.79	95.30	
11	Alburnett	26.74			
12	Alden	950.51	11,033.53	953.55	38.02
13	Alexander	228.99	325.98	85.85	
14	Allerton	104.78	642.72	874.60	12.80
15	Allison	867.40	2,265.04	126.50	1.40
16	Alta	14,559.52	25,406.43	1,563.43	721.50
17	Alta Vista	176.00	4,483.26	143.79	10.00
18	Alton	747.13	1,145.63	2,696.36	245.00
19	Altoona	277.17	50.00	48.00	47.70
20	Alvord				
21	Andover	154.22	45.00		
22	Andrew	87.03	37.51	104.38	1.25
23	Anita	1,400.55	4,354.96	623.90	
24	Ankeny	263.31	3,627.79	281.15	469.24
25	Anthon	790.78	10,927.68	1,422.81	55.25
26	Aplington	488.42	6,417.95	292.50	108.90
27	Arcadia	847.86	235.66	780.00	1.00
28	Archer	164.10		60.00	
29	Aredale	308.99			
30	Arion	206.33	2,075.58	15.00	
31	Arispe	109.80	2,768.57		
32	Arlington	391.88	2,399.20	600.05	21.30
33	Armstrong	486.18	3,272.43	1,224.15	
34	Arnolds Park	1,504.65	5,538.95	1,115.66	459.87
35	Arthur	350.28	713.68	1,190.00	
36	Ashton	2,850.13	1,811.01	934.54	
37	Aspinwall	121.70	3,000.00	91.00	
38	Atalissa	23.10	3,198.00	43.15	
39	Athelstan	17.25			
40	Atkins	527.62		764.46	46.00
41	Auburn	327.25	4,239.18	541.00	1,466.19
42	Aurelia	700.70	19,774.14	470.00	404.14
43	Aurora	61.50	471.25	51.40	
44	Avoca	1,040.33	5,067.53	1,681.17	56.00
45	Ayrshire	417.56	879.26	415.00	69.60
46	Badger	177.35	4,184.38		
47	Bagley	235.40	12,154.01	318.74	
48	Bailey	168.00			
49	Baldwin	135.35	330.34	62.00	
50	Bancroft	3,362.18	1,273.63	180.00	
51	Barnes City	46.11		301.38	
52	Barnum	199.06	8.95	6.00	
53	Bassett	47.65			
54	Batavia	1,504.14	148.00	204.50	218.86
55	Battle Creek	878.11	2,042.01	1,033.90	
56	Baxter	772.42	1,924.20	1,062.23	21.60
57	Bayard				
58	Beacon	175.98			78.71
59	Beaconsfield	93.45	1,305.51	12.00	
60	Beaman	235.56		31.00	10.00
61	Beaver	569.66	1,653.57		
62	Bellevue	4,576.29	30,561.74	1,417.17	84.62
63	Belmond	2,208.18	8,431.65	1,795.99	489.48
64	Bennett	1,477.60	8,543.06		26.95

GENERAL TABLES—TOWNS

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ING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—GRAND TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
\$1,822,842.51	\$2,874,913.94	\$ 186,136.52	\$8,518,852.67	\$ 538,235.00	\$ 3,194,700.94	\$12,251,788.61	
3,586.11	4,822.28		45,137.54	1,500.00	17,830.88	64,468.42	1
92.59	125.00		2,813.10		260.72	3,073.82	2
5,442.24	21,899.39		34,690.05		14,124.49	48,814.54	3
8,889.45	3,166.62		21,272.52	15,251.29	11,211.58	47,735.39	4
1,894.08	2,942.94		17,840.04		12,840.31	30,180.35	5
2,034.22			2,613.92		555.57	3,169.49	6
1,896.23	456.05	2.88	4,794.46	200.33	110.13	5,104.95	7
8,841.80	13,695.29	26.00	45,707.40	3,155.33	7,548.38	56,411.11	8
1,976.77	1,784.13	1,318.03	7,172.16	16.50	2,731.55	9,920.21	9
748.92			1,184.81		303.23	1,488.04	10
1,835.43			1,362.17		244.03	1,606.20	11
8,761.09	1,249.60	761.06	23,747.36		3,140.76	26,888.12	12
584.39	1,537.25	1,374.42	4,136.88		2,308.49	6,445.37	13
2,756.72	25.05		4,416.67		1,181.40	5,598.07	14
13,166.71	699.00	500.00	17,626.05		4,509.49	22,135.54	15
2,559.10	6,164.90	197.50	51,163.38	4,508.00	17,712.87	73,384.25	16
324.00			5,137.05		3,108.95	8,246.00	17
3,844.55	3,033.00	995.97	12,707.64		3,011.41	15,719.05	18
928.89		34.86	1,386.62	750.00	1,156.73	3,293.35	19
							20
84.22	410.00		693.44	700.00	.39	1,393.83	21
607.09			837.26		1,725.12	2,562.38	22
3,485.70	50,773.13		60,638.24	2,068.61	3,684.30	66,391.15	23
3,060.94	2,650.00		10,352.43		6,280.44	16,632.87	24
2,142.59	2,729.54	122.25	18,190.86	2,510.00	11,169.34	31,870.20	25
2,778.85	1,312.57	202.75	11,601.87		5,156.98	16,758.85	26
1,056.24	295.0		3,215.76		5,456.87	8,672.63	27
361.06	107.3	77.00	769.49	600.00	79.89	1,449.38	28
911.27			1,220.26		797.21	2,017.47	29
449.13	605.6		3,351.04	3.96	331.34	3,736.34	30
261.03	950.6	75.00	4,164.40	4.33		4,168.73	31
2,839.12	7,734.2		13,985.80		2,347.50	16,333.30	32
4,305.62	2,714.54		12,002.88		6,168.90	18,171.78	33
6,640.28	14,397.07	1,187.75	30,844.23	5,018.31	4,308.13	40,170.67	34
1,861.24	1,180.00	164.91	5,460.11		90.56	5,550.66	35
1,006.82			6,602.50	2,500.00	3,311.43	12,413.93	36
482.32			3,695.02		599.39	4,294.41	37
184.81	1,110.28		4,559.34		26.12	4,585.46	38
241.88			259.13		264.89	524.02	39
1,840.79	150.00	49.17	3,378.04	853.74	1,680.06	5,911.84	40
503.00	2,365.25		9,441.87		8,994.50	18,436.37	41
1,134.72	2,737.44	5,618.32	30,839.46	1,620.50	4,746.02	37,205.98	42
831.30			1,415.45		415.99	1,831.44	43
40,503.50	7,580.15		55,928.68		3,945.63	59,874.31	44
79.95	1,523.49	215.39	3,600.25	12,943.15	275.17	16,818.57	45
702.30	1,217.13		6,281.16	1,640.49	2,615.24	10,536.89	46
110.47	1,472.35	1,002.79	15,293.76	3,899.75	27.11	19,220.62	47
802.82		49.75	1,020.57	166.42	406.24	1,593.23	48
521.97			1,049.66	118.25	150.25	1,318.16	49
3,931.38	4,130.80		12,877.99		15,633.49	28,511.48	50
812.60	645.93	25.00	1,831.02	433.24	359.29	2,623.55	51
837.55			1,051.56		723.26	1,774.82	52
582.02			629.67		70.43	700.10	53
2,824.10			4,899.60		365.93	5,265.53	54
3,688.03	5,242.56		12,884.61		7,532.15	20,416.76	55
3,462.57	6,345.00	413.71	14,001.73	4,213.95	10,492.05	28,707.73	56
							57
996.70			1,251.39		221.14	1,472.53	58
121.15	270.38		1,802.49	481.14	129.27	2,412.90	59
2,091.85		7.24	2,375.65	240.90	8.61	2,625.16	60
82.68		431.76	2,737.67		2,375.49	5,113.16	61
3,805.97	12,777.65	1,400.00	54,623.44		25,071.58	79,695.02	62
4,014.89	17,539.73	257.02	34,736.94	111.00	6,143.12	40,991.06	63
1,452.85	27.50	1,200.00	12,727.96		3,590.59	16,318.55	64

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
65	Benton	59.75	204.00		
66	Berkley	72.87		25.00	8.85
67	Bernard	157.48	230.00		
68	Bertram	128.22		4.60	
69	Bevington	16.60			
70	Birmingham	588.40	51.80	855.55	
71	Blairsburg	219.28		44.40	20.00
72	Blairstown	1,110.88	825.38	1,735.17	312.85
73	Blakesburg	179.06		125.49	147.04
74	Blanchard	902.03	1,261.60		
75	Blencoe	429.74	253.35	180.00	6.26
76	Blockton	222.72	6,248.57	170.89	17.00
77	Blue Grass	377.46	9.52		1.50
78	Bode	547.27	5,279.60	356.65	73.86
79	Bonaparte	567.85	750.71	483.00	
80	Bondurant	140.00	4,913.37	91.65	
81	Bouton	132.25			
82	Boxholm	275.82		663.63	
83	Boyden	493.13	1,648.28	485.35	12.50
84	Braddyville	256.41	263.50	182.35	
85	Bradgate	876.13	2,389.09	100.00	
86	Brandon	412.47	2,394.16	306.25	6,025.34
87	Brayton	93.88		104.00	15.00
88	Breda	449.24	3,084.25	2,547.36	6.00
89	Bridgewater	138.35		144.00	
90	Brighton	2,594.20	3,986.52	531.11	502.63
91	Bristow	66.50	159.00	194.00	
92	Britt	451.02	5,251.36	1,726.37	2.00
93	Brooklyn	1,415.94	2,611.20	2,587.24	66.80
94	Brunsville	260.25	1,572.86	52.00	
95	Buckeye	195.67		47.81	
96	Buck Grove	128.00	907.01	25.00	
97	Buffalo	307.1	3,569.70	147.8	
98	Buffalo Center	750.8	4,063.42	750.0	100.00
99	Burt	480.1	9,373.49	182.0	300.68
100	Bussey	230.4	190.82	505.7	
101	Calamus	449.9	24.96	444.5	31.31
102	Callender	335.0	2,502.54	212.7	
103	Calmar	2,694.60	2,143.72	87.20	66.50
104	Calumet	607.85	45.10	64.55	5.00
105	Camanche	239.92	548.50	52.00	8.35
106	Cambridge	365.86	1,178.86	435.60	30.05
107	Cantril	432.70	409.10	199.33	18.00
108	Carbon	188.17			
109	Carlisle	491.55	6,297.66	575.04	10.00
110	Carpenter	25.48	1,517.14		
111	Carson	274.05	2,503.38	350.23	1.60
112	Cascade	2,206.52	5,451.50	4,403.85	2,226.51
113	Casey	1,286.50	1,876.76	612.50	
114	Castalia	93.46		16.28	2.13
115	Castana	600.28	4,475.10	561.00	
116	Castle Hill (R.F.D. Waterloo)	344.78		618.50	
117	Cedar Heights (R.F.D. Waterloo)	860.16	871.50	638.00	
118	Center Junction	178.25	471.16		10.00
119	Center Point	484.19	1,995.70	255.02	
120	Central City	1,809.72	1,513.18	307.00	46.93
121	Charlotte	784.66	1,095.55	139.25	
122	Charter Oak	1,397.85	3,560.06	1,305.00	148.48
123	Chatsworth	92.20		6.00	
124	Chelsea	1,003.48	568.50	258.00	
125	Chester	156.95	497.6	194.75	
126	Chillicothe	50.65			
127	Churdan	1,557.66	6,800.5	926.57	35.65
128	Cincinnati	222.11	105.53	796.88	
129	Clare	1,181.96	2,816.75		

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
324.07			587.82		438.02	1,025.84	65
607.28			714.00		145.08	859.08	66
108.30	673.15		1,168.93		164.20	1,333.13	67
226.28			354.10		142.73	496.83	68
96.07			112.67		129.62	242.29	69
1,074.94			3,170.19		412.62	3,582.81	70
445.67		122.81	852.16	3,571.10	38.33	4,461.59	71
3,862.69	1,673.45	16.66	9,537.08	266.20	2,496.57	12,299.85	72
1,152.50		40.69	1,644.78	600.00	652.63	2,897.41	73
2,242.17	261.25		4,667.05	18.50	2,091.61	6,777.16	74
677.21			1,546.56		1,057.17	2,603.73	75
1,465.76	566.97		8,691.91		3,232.83	11,924.74	76
775.50	112.80		1,276.78		1,319.28	2,596.06	77
619.26	6,796.19	12.17	13,685.00		11,172.62	24,857.62	78
1,764.88			3,566.44		1,566.82	5,133.26	79
626.98	823.86	13.75	6,609.61		99.14	6,708.75	80
289.95	551.00	106.08	1,079.28		331.06	1,410.94	81
2,075.66			3,015.11		551.44	3,566.55	82
847.14	10,027.18	243.30	13,756.88		1,790.97	15,547.85	83
1,114.62			1,816.88	6.00	1.45	1,824.33	84
56.77	1,154.11		4,576.10	3,500.00	41.90	8,118.00	85
770.08	2,039.76		11,948.06		2,007.14	14,555.20	86
578.66	424.00		1,215.54		1,319.70	2,535.24	87
422.36	8,425.00		14,934.21		2,770.64	17,704.85	88
1,542.84			1,825.19		1,338.19	3,163.38	89
4,043.16	6,867.81	158.03	18,683.46		6,532.49	25,215.95	90
1,656.67	962.50	120.58	3,159.25		1,050.74	4,209.99	91
17,548.58	1,894.00	34.93	26,908.86	1,253.19	11,938.56	40,100.61	92
5,654.94	3,595.13	432.84	16,364.09	185.36	6,930.88	23,479.83	93
379.34	350.80	22.62	2,637.87	670.77	1,380.26	4,688.90	94
1,192.21		157.36	1,593.08	2,500.00	135.89	4,228.97	95
801.19	800.00		2,161.20		2,199.56	4,360.76	96
876.23	917.20		5,818.43		1,420.80	7,238.73	97
1,970.00	570.00		8,204.24	5,178.00	187.75	13,569.99	98
345.21	10,282.70	415.43	21,379.96	204.66	2,262.55	23,847.17	99
2,681.63			3,608.61		2,046.41	5,655.02	100
1,262.27			2,213.08		1,164.44	3,377.52	101
585.47	600.00	63.11	4,358.96	1,408.96	2,817.19	8,585.11	102
4,876.75	4,731.50	282.33	14,832.66	50.00	10,437.04	25,319.70	103
1,433.46		50.00	2,205.96	274.73	1,962.10	4,442.79	104
1,654.40		450.00	2,953.17		1,168.53	4,121.70	105
1,476.53	902.75		4,389.65	1,742.86	4,371.66	10,504.17	106
1,003.30		37.80	2,100.23		447.99	2,548.22	107
320.85		54.58	563.60		76.49	640.09	108
2,575.02			9,949.27		3,970.42	13,919.69	109
108.94	474.00	60.93	2,186.49	816.65	656.35	3,659.49	110
1,311.32	7,688.25	21.15	12,149.98		6,612.37	18,762.35	111
6,396.34	2,439.87	30.13	23,154.72	1,810.51	5,121.53	30,086.76	112
2,004.13	633.87		6,413.76	1,429.77	5,704.43	13,547.96	113
1,714.09	110.50		1,936.46		690.80	2,627.26	114
1,002.55	1,558.75	37.39	8,235.07		2,630.90	10,865.97	115
7,951.11	62.50	35.51	9,012.40	197.98	237.19	9,447.57	116
6,631.25	5,903.15		14,904.06	2,086.83	5,756.38	22,747.27	117
1,306.95	111.81		2,078.17		36.21	2,114.38	118
2,983.49	350.00		6,073.40		6,227.98	12,301.38	119
2,267.96	3,609.80		9,554.59		5,670.18	15,224.77	120
1,820.02	515.00	30.00	4,384.48		1,154.04	5,538.52	121
2,328.88	7,930.50		16,670.77		8,029.92	24,700.69	122
166.16			264.36		642.94	907.30	123
1,454.47	1,467.50		4,752.03	905.00	4,145.90	9,802.93	124
1,144.23			1,993.53		3,137.36	5,130.86	125
273.70			324.35		139.87	464.22	126
11,031.13	26,071.92		46,423.44		9,085.02	55,508.46	127
2,131.68		189.00	3,445.20	1,550.00	572.86	5,568.06	128
712.30			4,711.01	10.78	662.26	5,384.05	129

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
130	Clarence	867.04	2,627.36	360.00	
131	Clarksville	600.82	2,826.14	778.62	122.40
132	Clayton	285.78	143.23	176.80	
133	Clearfield	432.37	354.37	773.55	
134	Cleghorn	219.35		231.00	
135	Clemons	312.03	84.29	355.30	30.00
136	Clermont	902.26	1,216.87	601.73	
137	Clio	106.42		29.70	
138	Clover Hills (Via Valley Jet.)				
139	Clutier	299.18	7,716.93	632.83	
140	Coburg	102.99		20.00	
141	Coggon	371.08	5,950.44	185.00	
142	Coin	1,580.63	1,249.52		
143	Colesburg	129.45			
144	College Springs	158.00	40.00	245.29	10.00
145	Collins	594.43	1,352.54	15.65	50.00
146	Colo	402.10	889.11	560.00	
147	Columbus City	181.63	340.08		
148	Columbus Junction	540.46	2,117.26	753.24	197.33
149	Conesville	109.50		137.65	29.00
150	Conrad	306.95	1,632.20	1,130.45	38.65
151	Conway	1,236.07	398.03		
152	Coon Rapids	625.40	2,567.50	1,007.10	1,084.47
153	Coppock	71.45			114.84
154	Coralville (Via Iowa City Route)				
155	Correctionville	776.72	13,487.56	1,363.15	500.00
156	Corwith	844.54	4,428.31	70.00	176.21
157	Corydon	2,747.05	26,940.19	3,458.78	167.38
158	Cotter	15.00			
159	Coulter	662.37	130.51		
160	Craig	270.50	2,448.52	120.00	
161	Crawfordsville	581.25	380.62		
162	Cromwell	101.87			
163	Crystal Lake	591.69			
164	Cumberland	1,088.66	2,523.26	745.00	
165	Curlew	1,300.45			
166	Cushing	293.48	4,306.90	92.85	31.00
167	Cylinder	375.83		207.83	
168	Dakota City	228.46	769.53	153.50	
169	Dallas	257.75		62.00	
170	Dallas Center	1,267.46	302.91	212.34	22.29
171	Dana	245.65			
172	Danbury	371.08	3,549.43	603.75	51.50
173	Danville	260.28	4,057.48	63.58	
174	Davis City	291.90	1,394.53	331.00	
175	Dawson	270.01		61.00	
176	Dayton	508.69	13,462.73	721.00	311.54
177	Decatur City	105.85	194.00	255.00	22.00
178	Dedham	472.22	983.10	128.10	
179	Deep River	444.74	1,262.31	976.73	10.00
180	Defiance	472.18	2,649.63		
181	Delaware	40.85			
182	Delhi	35.00	60.56	100.00	
183	Delmar	521.95	759.10	75.00	11.00
184	Deloit	923.91	2,796.51		
185	Delphos				
186	Delta	378.80	220.73	774.95	
187	Denver	569.67	4,743.23	603.97	11.53
188	Derby	151.54	765.00		
189	De Soto				
190	De Witt	1,644.51	5,562.50	3,049.17	6,460.89
191	Dexter	1,688.39	6,721.42	337.85	103.50
192	Diagonal	1,155.70		648.08	
193	Dickens	226.00	238.41		23.43
194	Dike	643.17	7,465.23	494.13	

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
4,515.29	480.00		8,849.69		7,845.18	16,694.82	130
4,447.83	3,903.41	161.01	12,930.27	3,120.00	4,945.26	20,995.53	131
246.43			852.24		302.35	1,154.59	132
2,802.45		296.54	4,659.28		1,834.35	6,493.63	133
1,172.08			1,622.43		1,189.15	2,811.58	134
814.15	113.42		1,709.28	400.00	780.56	2,889.84	135
2,479.60	3,927.36	76.89	9,264.71	2,457.56	182.88	11,905.15	136
349.62			485.74	56.34	98.47	640.55	137
							138
1,667.49	137.50		10,453.93		8,190.43	13,644.36	139
238.43		761.18	1,122.60	730.82	140.10	1,993.52	140
1,506.27	100.00		8,112.79		5,659.97	13,772.76	141
1,550.05	1,492.00		5,872.20		2,051.91	7,924.11	142
715.20			844.65	932.00	620.43	2,397.08	143
2,092.73			2,546.02		1,155.88	3,701.40	144
1,594.81		15.85	3,623.28	20.52	5,180.05	8,823.85	145
2,020.90	1,338.75		5,210.86	1.75	2,671.22	7,883.83	146
243.03			764.74		391.12	1,155.86	147
3,501.72	2,057.91	828.50	9,996.42		12,852.48	22,848.90	148
790.55	600.00		1,666.70		569.33	2,236.03	149
5,118.90	1,987.50		10,214.65		513.33	10,727.98	150
68.69	4,500.00	575.00	6,777.79	199.48	1,201.73	8,179.00	151
4,522.67	15,043.90	112.74	24,963.78	1,117.97	9,779.90	35,861.65	152
			186.29		35.50	221.79	153
							154
1,969.93	3,003.65		21,101.01		11,266.16	32,367.17	155
502.86	10,727.21	3.00	16,752.13	455.20	6,063.38	23,270.71	156
1,939.41	15,706.28	471.67	51,430.76	4,749.52	15,845.54	72,025.82	157
953.72			968.72		25.07	993.79	158
1,054.16	1,155.56		3,002.59		225.33	3,227.92	159
316.48	440.00	500.00	4,095.50		4,283.99	8,379.49	160
2,725.89	1,394.10	273.53	5,355.39	354.25	2,190.44	7,900.08	161
849.84			951.71		151.90	1,103.61	162
499.52	772.65		1,863.86		258.60	2,122.52	163
1,723.11	1,637.50		7,717.53		3,038.85	10,756.38	164
			1,300.45		303.51	1,603.96	165
812.17	5,312.18	22.47	10,871.05	1,680.00	3,038.17	15,589.22	166
402.56			986.22		5,726.26	6,712.48	167
955.21	1,146.25		3,252.95	5.00	6,505.63	9,763.58	168
1,591.07		134.30	2,045.12	1,684.60	94.77	3,824.49	169
1,704.68	3,780.38		7,290.06	362.10	4,180.84	11,833.00	170
543.92			789.57		393.45	1,183.02	171
1,347.62	3,306.90	410.95	9,641.23	165.66	8,113.67	17,920.56	172
1,794.03	470.00		6,645.37	500.00	501.19	7,646.56	173
1,391.65	2,429.61		5,838.69		3,127.46	8,966.15	174
613.10	300.00	3.00	1,247.11		414.60	1,661.77	175
12,182.02	10,922.88	10.63	38,119.49	5.52	10,823.77	48,448.78	176
858.65			1,435.50		283.51	1,719.01	177
735.68	420.25		2,739.35		2,028.05	4,767.40	178
1,570.96	802.92		5,067.66		2,747.96	7,815.62	179
297.40		1,895.02	5,314.23		2,522.92	7,837.15	180
829.19			870.04			870.04	181
1,042.39			1,237.95	500.00	575.14	2,313.09	182
1,966.39	801.02		4,134.46		3,423.15	7,557.61	183
			3,720.42		53.72	3,774.14	184
221.33			221.33		428.06	650.29	185
3,226.78			4,596.26		2,088.72	6,684.98	186
1,988.00	3,182.28	100.00	11,198.73	1,000.00	3,487.71	15,686.49	187
351.16			1,258.70		1,734.62	2,993.32	188
							189
8,227.39	9,743.50	1,802.62	36,490.58		6,247.52	42,738.10	190
582.71	15,922.59		25,356.46	750.42	9,822.28	35,929.16	191
1,254.72			3,058.50		1,635.25	4,693.75	192
603.10	695.00		1,795.94		3,620.38	5,416.32	193
456.05	728.00		9,786.58		4,147.27	13,933.85	194

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
195	Dixon	224.10	400.10	171.08	
196	Dolliver	437.52	603.03		
197	Donahue	222.95	222.82		
198	Donnan	97.93			
199	Donnellson	600.03	2,168.55	894.58	
200	Doon	469.09	2,104.48	200.00	
201	Dougherty	144.82	20.48	129.35	
202	Dow City	1,204.08	9,381.52		358.50
203	Dows	1,033.59	2,422.79	1,225.00	167.95
204	Drakesville	91.30	13.75		8.00
205	Dumont	1,036.04	533.93	170.95	605.87
206	Duncombe	438.35	1,060.42	599.00	5.00
207	Dundee	178.00		436.72	
208	Dunkerton	179.39	480.92	120.00	446.03
209	Dunlap	1,997.91	7,715.67	833.42	78.50
210	Durant	596.00	11,814.46	495.00	131.10
211	Dyersville	1,409.91	3,595.83	2,304.69	29.00
212	Dysart	2,495.21	12,301.61	197.57	209.45
213	Earlham	1,253.14	14,076.95	286.80	
214	Earling	250.45	763.72		
215	Earlville	395.54	4,031.78	367.85	
216	Early	755.91	8,797.75	1,115.00	138.24
217	Eddyville	1,040.91	12,486.18	967.72	25.00
218	Edenville (Rhodes P.O.)	553.41	743.38	126.35	
219	Edgewood	136.00	1,592.13		25.00
220	Elberon	219.63	344.29	127.80	.75
221	Eldridge	138.00	2,746.32	66.35	10.06
222	Elgin	390.21	937.64	18.07	5.48
223	Elkader	2,107.96	6,311.90	1,835.55	
224	Elkhart	897.46	2,482.53		
225	Elk Horn	1,376.89	7,288.60	53.71	
226	Elkport	50.72			
227	Elliott	617.21	1,248.07	381.00	50.16
228	Ellston	344.88	1,866.71	12.00	
229	Ellsworth	960.34	5,423.03		
230	Elma	496.92	531.83	27.90	50.85
231	Ely	231.86	339.33	21.08	
232	Emerson	596.55	98.73	966.89	
233	Epworth	182.18	1,136.99	97.77	
234	Essex	2,597.79	2,130.01	733.13	
235	Everly	237.66	5,892.12	121.25	44.75
236	Exira	1,135.75	1,879.84	1,361.59	221.46
237	Exline	157.00	44.00	578.25	
238	Fairbank	515.33	5,529.19	497.11	
239	Farley	376.22	940.00	930.00	216.10
240	Farmersburg	1,357.99	495.06	75.00	
241	Farmington	1,304.90	7,947.13	1,880.66	12.34
242	Farnhamville	268.95	3,075.26	190.90	38.37
243	Farragut	633.25	489.64	332.41	11,589.90
244	Fayette	937.90	1,589.64	616.00	204.30
245	Fenton	1,948.84	4,575.36		
246	Ferguson	47.50	2,366.22		
247	Fertile	25.00	234.86	14.16	
248	Floris	39.00		18.00	
249	Floyd	99.35		192.68	68.16
250	Fonda	1,631.38	16,738.98	533.20	125.95
251	Fontanelle	372.13	8,669.29	592.20	
252	Fort Atkinson	181.02			
253	Fostoria	116.95		40.68	
254	Franklin	97.07			
255	Fraser	142.75		14.00	
256	Fredericksburg	458.35	5,475.41	8.00	107.66
257	Frederika	62.80		97.50	
258	Fredonia				
259	Fremont	712.70		506.00	25.00

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
1,034.83	800.00		2,630.11		1,777.52	4,407.63	195
418.99	300.00		1,759.54	101.60	863.24	2,724.38	196
151.55	240.00		837.32		1,738.91	2,576.23	197
154.64			252.57		925.10	1,177.67	198
814.49	750.00	7.73	5,235.33		631.50	5,916.97	199
953.22	9,505.83	98.13	13,330.75	2,461.18	4,863.90	20,655.83	200
745.82		660.10	1,700.57		1,193.99	2,894.56	201
1,479.48	6,338.65		18,762.23	6,542.00	4,078.24	29,382.47	202
2,427.69	1,936.75		9,213.77		4,298.64	13,512.41	203
496.76			609.81		480.44	1,090.25	204
1,816.74	6,973.75	20.00	11,157.23	9.65	2,540.33	13,707.26	205
1,777.79	34.40	180.25	4,095.21	943.77		5,038.98	206
833.65			1,448.37		750.94	2,199.31	207
			1,226.39		1,328.28	2,554.67	208
8,834.90	3,400.61	494.85	23,855.86	10,157.34	9,786.24	43,299.44	209
4,594.86	4,441.17		22,072.59			22,072.59	210
6,125.64	1,807.50	1,576.92	16,849.49		1,762.93	18,612.42	211
3,774.53	17,821.04		36,799.41		14,503.92	51,303.33	212
463.02	4,170.00	80.25	20,330.16		4,949.10	25,279.26	213
1,431.53			2,445.70		913.09	3,358.79	214
2,270.70	712.75		7,778.62		8,910.21	16,688.83	215
1,006.63	3,460.45		15,267.98	3,651.28	7,466.08	26,385.34	216
1,360.80	3,430.83	5.16	19,816.60	1,106.19	3,435.21	23,858.00	217
739.29	898.75	53.50	3,114.63	500.00	1,054.56	4,669.24	218
2,020.86	2,391.15		6,165.14	1,483.40	704.17	8,352.71	219
1,912.26			2,604.73		3,779.55	6,384.28	220
1,209.55	1,735.00		5,905.22		2,435.24	8,340.46	221
1,391.22	3,100.00		5,842.62	587.24	4,044.25	10,474.11	222
9,291.95		470.92	20,018.25	4,554.82		24,573.10	223
961.98	570.00		4,911.97		3,848.07	8,760.04	224
1,077.22	1,025.00		10,821.42		2,298.61	13,120.03	225
2,005.93			2,056.65	1,447.05	609.62	4,203.32	226
1,519.55	20,664.73	214.35	24,695.07		12,027.58	36,722.65	227
157.09	436.64	47.87	2,864.69	1,053.81		3,918.50	228
584.61	494.75		7,462.73		844.67	8,307.40	229
1,151.15	8,083.28	49.80	10,391.73		10,412.67	20,804.40	230
118.55			710.82		184.79	895.61	231
2,180.06			3,842.23		2,652.96	6,495.19	232
1,428.66	958.00	29.50	3,833.10		571.50	4,404.60	233
948.27	1,100.00		7,500.20		8,824.02	16,323.22	234
321.90	7,302.50		13,920.18		13,766.08	27,686.26	235
2,222.87	7,090.75		13,912.26		9,005.80	23,518.12	236
1,673.07		269.24	2,721.56	4,329.89	597.89	7,649.34	237
2,086.85	1,257.27		9,885.75	8.55	1,041.94	10,936.24	238
1,887.18	1,490.00	27.50	5,867.00		4,047.63	9,914.63	239
671.82			2,599.87		409.98	3,009.85	240
3,348.55	5,368.51	16,845.74	36,707.83	1,298.58	1,333.13	39,339.54	241
663.67	2,970.00		7,207.15		3,374.04	10,581.19	242
1,749.97	1,875.00		16,670.17		5,064.85	21,734.52	243
2,433.03	2,657.04		8,437.91	1,100.04	4,247.71	13,785.66	244
1,054.76			7,578.96	745.20	3,900.12	12,224.28	245
248.95	298.20		2,960.87		139.59	3,100.46	246
405.86	217.28		897.16	156.35	231.61	1,285.12	247
595.96		84.55	737.51		452.29	1,189.80	248
799.17	632.90		1,792.26		1,476.61	3,268.87	249
2,084.93	52,720.26	29.79	73,864.49	593.67	15,748.74	90,206.90	250
3,502.01	800.00		13,935.63	278.50	7,832.65	22,046.78	251
1,290.57			1,471.59		317.25	1,788.84	252
782.71	440.00		1,880.34	1.50	4,181.60	5,563.44	253
272.30			369.37		93.75	463.12	254
477.00			633.75		169.10	802.85	255
1,203.82	6,882.20	1,231.05	15,366.49		3,433.04	18,799.53	256
268.00			428.30		783.73	1,212.03	257
							258
3,021.45		20.61	4,285.76	185.36	711.67	5,182.79	259

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
260	Galt	195.38		136.58	
261	Galva	3,915.09	7,854.16	900.00	
262	Garber	30.00	44.15		
263	Garden Grove	220.44	925.00	530.00	105.77
264	Garnavillo	220.90	189.87	82.50	1.00
265	Garner	2,914.90	5,958.79	1,131.90	40.75
266	Garrison	159.45		75.00	
267	Garwin	257.80	1,206.81	178.35	39.02
268	Geneva	125.03		337.20	
269	George	995.97	1,565.56	623.45	1,436.26
270	Gilbert	101.98	783.74		7.38
271	Gilbertville	142.28	15.19		
272	Gilman	537.74	2,511.35	284.50	
273	Gilmore City	1,580.04	3,493.90		368.21
274	Gladbrook	868.30	3,666.99	5,014.70	49.00
275	Glidden	447.96	22,855.98	555.40	111.00
276	Goldfield	317.47	1,372.84	1,039.38	9.80
277	Goodell	230.10	259.20	310.70	18.00
278	Goose Lake	80.00	416.86		
279	Gowrie	1,048.37	4,896.10	1,809.37	200.00
280	Graettinger	617.56	696.89		
281	Grafton	266.45	1,036.03		
282	Graf	33.00			
283	Grand Junction	553.72	1,443.42	716.43	25.00
284	Grand Mound	440.90	1,427.34	762.70	120.60
285	Grand River	494.33	4.20		
286	Grandview	617.38		68.00	
287	Granger	96.86	2,368.39	259.58	
288	Grant	298.20			
289	Grant City				
290	Granville	300.93	368.09	805.13	3.50
291	Gravity	270.09	778.72	133.78	
292	Gray	125.82	141.19	25.80	
293	Greeley	201.30	75.00	100.00	
294	Greene	1,753.04	6,378.29	1,084.68	601.95
295	Greenfield	2,910.45	78,999.65	634.80	109.16
296	Green Island	146.82			4.38
297	Greenville	119.00	939.82	121.20	
298	Grimes	769.72	4,679.48	193.00	
299	Griswold	699.69	3,450.66	2,127.50	157.00
300	Grundy Center	4,052.87	6,482.57	1,665.94	318.20
301	Gruver	120.00			
302	Guernsey	196.60	38.60		
303	Guthrie Center	714.81	7,557.16	1,383.49	502.10
304	Guttenberg	751.51	12,478.13	1,341.37	
305	Halbur	24.30	2,176.46	30.00	
306	Hamilton	185.85	93.60	3.66	
307	Hancock	153.21		290.25	10.00
308	Hanlontown	108.49	34.00	173.61	
309	Hansell	22.00	132.00	41.63	
310	Harcourt	1,277.43	1,655.91	629.39	
311	Hardy	190.13	1,596.41	131.20	
312	Harper	102.23			17.20
313	Harpers Ferry	157.86	1,319.51	446.55	
314	Harris	791.60	2,770.61	20.00	
315	Hartford	74.21		155.00	
316	Hartley	1,209.01	25,612.21	1,470.75	675.90
317	Hartwick	43.10			
318	Harvey				
319	Hastings	201.90	30.00	15.00	
320	Havelock	468.86	7,490.92	207.86	50.00
321	Hawkeve	216.80	2,147.19	193.40	34.41
322	Hayesville	246.30	41.33	492.63	
323	Hazleton	328.20	67.15	190.05	6.00
324	Hedrick	723.45	5,725.08	96.73	

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
384.80	600.00	61.08	1,377.84	536.00	243.32	2,157.16	260
419.41	5,000.00	467.50	18,556.16		9,069.32	27,025.48	261
620.35		23.96	718.46	1,785.55	59.73	2,563.74	262
3,110.80			4,892.01		4,289.46	9,181.47	263
1,630.40			2,124.67		1,507.61	3,632.28	264
291.12	61,361.42	74.67	71,773.55	461.35	12,636.44	84,871.34	265
1,492.64			1,727.09		2,483.75	4,210.84	266
4,348.11	5,858.46	69.00	11,957.55		9,198.58	21,156.13	267
	959.38		1,421.61		2,556.25	3,977.86	268
3,040.14		11,166.78	18,828.16		8,294.68	27,122.84	269
1,582.60	1,309.46	7.80	3,792.96		89.61	3,882.57	270
1,160.90		12.58	1,330.95	200.00	154.72	1,685.67	271
3,768.23	2,507.45	55.70	9,064.97	854.25	3,805.17	14,414.39	272
1,173.15	16,138.54	60.75	22,814.59	1,544.54	1,565.05	25,924.18	273
5,958.93	1,434.00	3,000.00	19,991.92		7,049.11	27,041.03	274
4,656.84	11,320.08	399.68	40,346.92	694.30	4,206.11	45,337.33	275
2,715.65	940.00	321.05	6,716.19	2.75	9,154.85	15,873.79	276
383.70			1,201.70		804.47	2,006.17	277
400.64			897.50		1,091.95	1,989.45	278
16,465.80	1,910.20		26,329.84	194.60	11,635.25	38,159.69	279
1,475.12			2,789.57		1,209.06	3,998.63	280
704.73	1,175.00	2,133.40	5,315.61		5,513.23	10,828.84	281
111.80			144.80		110.09	255.49	282
6,416.39	2,623.75	110.33	11,889.04	2,000.00	6,976.11	20,865.15	283
2,331.68	3,571.80	37.26	8,692.28	1,500.00	6,027.40	16,219.68	284
1,898.10			2,396.63		569.34	2,965.97	285
1,384.25	2,750.00	143.10	4,992.73	2,300.00	90.24	7,382.97	286
5,422.27	1,080.00	42.14	9,269.24		6,359.53	15,628.77	287
425.70			723.90		1,122.58	1,846.48	288
1,173.05	6,949.67		9,690.37			9,690.37	289
880.30			2,062.89	50.34	1,272.40	3,385.63	290
731.18	720.00		1,743.99	371.59	468.85	2,584.43	291
1,144.09	734.00		2,254.39		950.43	3,204.82	292
4,886.20	3,409.32	36.36	18,149.84	1,629.76	8,341.27	28,120.87	293
2,004.60	3,007.35	832.37	88,498.38		30,278.76	118,777.14	294
298.16	26.12		475.48		72.74	548.22	295
1,432.16	225.00	14.77	2,851.95	325.00	2,778.63	5,955.58	296
235.28		31.70	5,909.18	600.00	1,056.36	7,565.54	297
2,603.71	2,488.28	174.17	11,701.01	1,007.04	9,306.17	22,014.22	298
10,977.49	2,919.28	130.20	26,546.55	2,502.00	11,972.24	41,020.79	299
1,011.93		4.00	1,135.93		178.55	1,314.48	300
1,083.96	125.00		1,444.16		152.48	1,596.64	301
8,923.37	4,191.77		23,727.70	5.15	22,401.85	45,679.70	302
5,356.31	16,377.00	3,514.43	39,818.75	1,787.12	4,795.01	46,400.88	303
722.48	530.00		3,283.24		4,520.98	7,804.22	304
123.30			406.41		1,019.68	1,426.09	305
1,231.28			1,684.74		1,852.97	3,537.71	306
848.64	420.16	420.00	2,004.90		1,660.68	3,664.98	307
172.32		33.67	401.62	1,147.29	60.99	1,609.90	308
1,510.02	300.50		5,373.25		1,351.62	6,724.87	309
174.90	402.46	.90	2,496.00		1,040.44	3,536.44	310
609.33		604.90	1,393.66			1,393.66	311
266.60	222.00		2,412.52		477.60	2,890.12	312
153.98	5,424.06	536.60	9,696.85		1,944.12	11,640.97	313
1,009.15	330.00		1,568.36		2,461.72	4,030.08	314
1,627.21	48,797.75	40.51	79,433.34	4,436.60	45,880.01	129,749.95	315
511.57			554.67		513.76	1,068.43	316
2,010.39	166.00		2,423.29		459.89	2,882.68	317
1,559.77	650.00		10,427.41		2,900.20	13,387.61	318
1,573.52	3,293.50	60.00	7,518.82	1,000.00	1,755.00	10,273.82	319
278.91	322.50		1,381.67		539.92	1,921.59	320
2,144.25		300.00	3,035.65		73.16	3,108.81	321
4,999.58	7,583.95	309.55	19,438.34			19,438.34	322

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
325	Henderson	72.86		50.00	
326	Hepburn	60.93	3.70		
327	Hills	117.75	180.00	39.65	
328	Hillsboro	180.25	8.74	112.04	18.00
329	Hinton	501.67	3,460.73	17.00	
330	Holland	333.47			
331	Holstein	3,042.64	5,860.31	1,826.06	1,796.63
332	Holy Cross				
333	Hopeville				
334	Hopkinton	206.30	2,136.76	159.00	2.00
335	Hornick	196.62	3,428.15	261.95	
336	Hospers	601.08	372.45	988.00	221.62
337	Hubbard	362.84	3,015.97	2,010.32	50.00
338	Hudson	1,088.00	5,001.02	570.37	209.57
339	Hull	823.14	2,939.34	6,231.88	
340	Humeston	476.54	3,196.34	67.73	37.05
341	Hurstville	79.50			
342	Huxley	664.75	2,155.92	247.75	
343	Imogene	633.44		95.85	55.50
344	Inwood	2,979.60	3,546.95	706.34	7,334.05
345	Ionia	117.22	14,000.00	45.02	14.00
346	Ireton	423.09	511.62	537.80	
347	Irwin	503.95	4,864.61	45.30	
348	Jackson Junction	86.74			
349	Jamaica	405.11		412.74	
350	Janesville	330.80		256.82	20.00
351	Jesup	356.86	953.57	987.30	2.19
352	Jewell Junction	644.37	1,137.93	195.00	
353	Joice	221.45	145.50	37.41	79.02
354	Jolley	274.39	3,370.87	119.00	
355	Kalona	389.87	413.56	1,250.22	7.00
356	Kamrar	39.30	849.76	22.00	
357	Kanawha	915.29	8,132.28	909.19	10.41
358	Kellerton	234.50		824.16	
359	Kelley	663.62	1,725.49	34.00	
360	Kenlogg	324.65	422.18	1,516.99	15.00
361	Kensett	168.50		100.00	
362	Kent	69.30			
363	Kenwood Park	2,611.75	2,866.58	520.85	733.20
364	Keosauqua	2,429.03	6,002.31	1,109.20	
365	Keota	476.01	1,834.55	486.42	383.68
366	Keswick	159.56		42.00	
367	Keystone	580.93	792.47	1,291.59	26.74
368	Kimballton	568.95	12,463.28	406.53	
369	Kingsley	499.27	3,806.80	1,988.94	400.00
370	Kinross	71.10			
371	Kirkman	109.00	7,257.00	241.19	
372	Kirkville	85.54		178.50	
373	Kiron	947.72	481.87		
374	Klemme	1,232.80	888.34	51.21	3.20
375	Knierim	179.44			
376	Knowlton (Via Diagonal)	38.50			
377	Lacona	202.94	4,673.99	71.55	
378	Ladora	178.16	870.21	10.00	
379	Lakota	485.54	346.42	275.00	25.00
380	Lake Mills	566.14	5,634.44	906.10	172.17
381	Lake Park	1,475.12	5,124.55	120.00	20.00
382	Lake View	2,015.56	18,759.80	1,869.11	265.50
383	Lamoni	1,434.60	4,376.15	916.38	504.49
384	Lamont	232.58	3,041.60	524.54	
385	Lamotte	471.42	211.88	7.00	
386	Lanesboro	295.15	28.42	161.85	138.10
387	Lansing	605.18	3,067.34	1,730.00	50.00
388	La Porte City	1,221.33	846.06	3,059.85	1,370.72
389	Larchwood	729.68	6,571.11	794.27	

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
656.92			779.78		1,345.80	2,125.58	325
97.00			161.63		1,399.45	1,561.08	326
372.00			709.40		1,211.67	1,921.07	327
1,564.83			1,883.86		1,338.05	3,221.91	328
3,588.93	560.00		8,128.33		2,211.00	10,339.33	329
1,657.57			1,991.04		847.01	2,838.05	330
2,231.48	36,413.53	5.00	51,175.65	4.00	74,543.70	125,723.35	331
							332
							333
1,489.53	1,311.94		5,305.58	55.67	4,005.64	9,366.84	334
818.08	846.78	4,000.00	9,551.58		5,683.81	15,235.39	335
1,864.50	3,103.75		7,151.40		2,091.07	10,142.47	336
2,537.62	3,472.50	74.05	11,523.30		5,781.77	17,255.07	337
1,263.72	4,661.10	212.00	13,005.78		9,127.04	22,132.82	338
2,709.71	11,052.44	345.33	24,101.84		752.11	24,853.95	339
3,559.83	18,357.25		25,694.74	4,500.00	6,142.81	36,237.55	340
415.13			494.63		534.00	1,028.63	341
981.50	500.00		4,549.92		308.25	4,948.17	342
420.84	749.50		1,955.13		1,115.75	3,070.88	343
1,865.65	2,078.60		18,511.19	2,237.57	460.07	21,208.83	344
515.84		528.83	15,220.91		1,177.60	16,398.51	345
2,191.54	7,322.29	120.43	11,106.77	3,133.65	348.64	14,594.06	346
688.76	847.35		6,949.97		1,637.01	8,586.98	347
609.18			695.92			695.92	348
1,600.87		12.51	2,521.23		3,698.39	6,219.62	349
600.95	204.18	57.96	1,560.71		95.32	1,656.03	350
3,189.29	10,415.18		15,904.39		2,701.13	18,605.52	351
5,258.11	6,654.18	112.24	14,001.83	5,736.80	6,225.45	25,964.08	352
1,215.70	1,411.25	97.50	3,207.83	500.00	26.77	3,734.60	353
413.80	275.50		4,453.56		1,624.14	6,077.70	354
3,470.42			5,530.57		2,881.08	8,411.65	355
246.95	330.00	85.96	1,573.97		4,532.51	6,106.48	356
13,727.76	7,822.06	50.06	31,567.05	123.59	3,986.51	35,677.15	357
1,906.63	345.00		3,310.29		1,830.72	5,141.01	358
396.11	945.35		3,764.57		1,418.40	5,182.97	359
3,089.57	862.75		6,231.13		5,240.69	11,471.83	360
1,825.63			2,094.13		718.84	2,812.97	361
787.42	1,345.39		2,202.11		683.86	2,885.97	362
1,987.06	17,604.73	8.59	26,832.76	8,311.91	7,943.22	42,587.89	363
1,060.82	4,042.00		14,663.36		18,613.46	33,276.82	364
7,061.98	5,675.82		15,917.96		3,018.51	18,936.47	365
1,254.05		8.50	1,459.11	2.00	2,813.23	4,274.34	366
1,754.72	1,780.00		6,226.45		3,385.20	9,611.65	367
1,223.92	2,501.25	5,908.58	23,077.51		10,104.96	33,182.47	368
2,300.23	27,229.01	.67	36,224.92		18,394.15	54,619.07	369
407.70	236.72	2.00	717.52		188.07	855.59	370
373.90	375.00	76.08	3,932.17	108.03	1,181.55	5,171.75	371
207.81	880.00		851.85		198.33	1,050.18	372
936.00			2,865.59		2,216.05	4,581.64	373
856.34	6,920.25	4.00	9,986.14		6,496.18	16,482.32	374
1,008.29			1,187.73		2,348.22	3,535.95	375
216.05			254.55		33.23	287.88	376
728.70	600.00		6,277.18		3,122.60	9,899.78	377
830.63	1,978.75		3,867.75		3,962.80	7,130.55	378
1,439.88	844.25		3,416.09		2,872.69	6,288.78	379
3,760.94	1,685.33		12,725.12	8.35	8,801.36	21,531.83	380
1,683.93	12,669.32		21,092.92		13,946.48	35,039.40	381
3,166.77	1,940.72	4,417.13	32,434.59	3.45	21,437.99	53,876.03	382
5,586.35	4,399.19	90.70	17,307.86	10,745.83	18,556.45	46,610.14	383
1,126.10	247.50	312.54	5,484.86	1.50	685.32	6,171.68	384
1,799.40	583.00		3,072.70	674.75	207.10	3,954.55	385
2,144.69			2,768.21	3.95	529.51	3,301.67	386
5,231.95	695.00	1,610.57	12,990.04		3,899.64	16,889.68	387
49,944.37	254.53	629.92	57,327.68		.97	57,328.65	388
792.35	1,615.00		10,502.41		5,825.03	16,327.44	389

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
390	Larrabee	678.88	2,611.84	797.00	
391	Latimer	174.68	895.56	100.00	124.18
392	Lattners R.F.D. No. 14 (Via Epworth)				
393	Laurel	199.72		302.48	
394	Laurens	8,456.67	27,779.97	382.99	5,186.44
395	Lawler	1,037.21	4,476.05	1,353.90	
396	Lawton	584.07	817.99		
397	Le Claire	661.34	52.90	662.34	
398	Ledyard	766.25	1,166.88	3.00	8.50
399	Le Grand	1,881.91			
400	Lehigh	1,355.43	5,720.77	11.00	
401	Leighton	5.00			
402	Leland	557.20	220.84	50.00	107.17
403	Lenox	2,195.16	17,795.40	1,650.78	2,378.66
404	Le Roy	118.07		72.00	
405	Lester	368.00	4,669.00	630.00	
406	Lettsville (P. O. Letts)	478.43		444.45	2.00
407	Lewis	598.18	2,346.49	144.09	43.60
408	Libertyville	154.54		1,011.32	1.50
409	Lidderdale	308.65	2,342.70	122.65	
410	Lime Springs	3,828.13	574.65		
411	Lincoln	762.97	1,178.88	15.00	
412	Linden	306.15	69.06	142.60	74.97
413	Lineville	230.13	806.64	653.05	15.00
414	Linn Grove	196.73	1,413.38	18.00	36.08
415	Lisbon	2,207.81	2,658.45	927.11	191.75
416	Liscomb	251.49	388.10	23.00	
417	Littleport	121.26		189.53	
418	Little Rock	1,602.38	8,450.20		42.40
419	Little Sioux	234.16	9,937.28		1.00
420	Livermore	499.85	5,161.97	126.00	27.69
421	Lockridge	19.64	6.50	3.00	
422	Logan	1,129.54	7,656.72	1,065.79	59.60
423	Lohrville	4,541.62	3,990.19	164.60	16.80
424	Lone Rock	41.00	1,473.89	65.00	
425	Lone Tree	730.45	1,682.94	326.24	8.64
426	Long Grove	166.00	596.95	60.05	
427	Lorimor	529.12	110.00	393.50	51.50
428	Lost Nation	1,042.62	1,361.11		227.43
429	Lovilia	1,144.64	110.70	8.00	
430	Lowden	448.21	978.68	1,103.00	187.40
431	Low Moor	175.50	13,228.28	360.00	
432	Luana	185.17	238.80	54.25	
433	Lucas	273.45		76.38	39.50
434	Luther	237.23	401.39		
435	Lu Verne	956.07	8,849.07	221.00	
436	Luxemburg	53.50		58.00	
437	Luzerne	385.36		261.70	1,055.78
438	Lynnville	190.62		260.48	
439	Lytton	219.41	1,146.88	202.58	
440	Macedonia	173.75	1,555.72	665.00	15.00
441	Macksburg		30.90		
442	Madrid	1,480.67	9,961.79	1,875.64	445.56
443	Magnolia	39.60	287.25		
444	Malcom	200.03	1,082.69	480.00	
445	Mallard	395.74	620.67	309.35	
446	Maloy				
447	Malvern	1,201.06	22,794.27	1,194.89	
448	Manilla	670.48	18,962.08	232.52	717.75
449	Manly	377.45	1,360.61	939.38	
450	Manning	3,169.94	4,669.64	2,619.62	393.05
451	Manson	947.39	6,591.02	1,746.05	686.52
452	Mapleton	1,960.39	3,752.04	1,221.50	174.33
453	Marathon	405.00	6,765.16	574.70	
454	Marbel Rock	13,824.51	3,986.70		

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
651.52	300.50		5,039.74		707.68	5,747.42	390
2,561.37			3,855.74		2,055.20	5,910.94	391
597.89			1,100.09		1,713.75	2,813.84	392
10,021.18	14,297.75	591.24	66,716.24	9,429.47	26,675.75	102,821.46	393
1,423.25	996.50		9,286.91		3,551.16	12,838.07	394
242.85	1,665.84		3,310.75		2,081.27	5,392.02	395
1,479.33	442.98		3,298.80		203.65	3,502.54	396
1,051.55	643.60		3,639.78	485.22	394.77	4,519.77	397
598.56			2,480.47	103.80	748.65	3,332.92	398
9,676.17	2,037.65		18,801.02		8,176.97	26,977.99	399
438.34		102.00	545.34	1,653.52	267.32	2,466.18	400
			935.21		333.45	1,268.66	401
14,004.68	4,407.50	358.14	42,790.32	6,043.01	3,947.51	52,780.84	402
496.03		.15	686.25	24.00	133.48	843.73	403
1,568.00		780.00	8,015.00		4,048.00	12,063.00	404
1,161.60	180.00		2,266.48		3,334.80	5,601.28	405
1,195.18	2,060.81	2,710.09	9,098.44		2,063.59	11,162.03	406
883.94	129.00		2,180.30	77.94	268.76	2,527.00	407
713.48	1,250.00	256.51	4,993.99		3,039.80	8,033.79	408
	600.00		5,002.78		2,518.22	7,521.00	409
203.79	690.00	19.76	2,870.40		3.69	2,874.09	410
1,914.18	1,187.66		3,694.62	2.10	1,071.25	4,767.97	411
1,562.93		12.00	3,279.75		615.15	3,894.90	412
1,335.40	2,370.70	439.68	5,859.97	400.00	4,411.48	10,671.45	413
42,210.32	2,782.96	609.58	51,587.98	10,025.67	6,945.28	68,558.93	414
807.35	125.00		1,594.94	24.00	2,402.78	4,021.72	415
568.30		1.25	880.34		128.01	1,008.35	416
491.55	6,358.35	953.12	17,898.00		24,816.26	42,714.26	417
462.20	415.50		11,050.14		113.99	11,164.13	418
1,431.31	8,393.23		15,640.05		13,512.25	29,152.30	419
602.85	272.50		904.49		589.73	1,444.22	420
5,092.21	38,674.13	114.53	53,792.52	2,123.96	20,703.39	76,619.87	421
36,717.19	4,439.00	2,630.87	52,500.27	24.04	19,582.72	72,107.03	422
680.03	2,602.10		4,862.02		572.30	5,434.32	423
8,638.72		346.10	6,733.09	257.50	2,508.73	9,499.32	424
1,027.08	787.50		2,637.58		2,345.27	4,982.85	425
2,518.24		39.40	8,641.76		134.74	3,776.50	426
4,570.16	3,563.00	22.50	10,786.82	202.17	2,532.51	13,581.50	427
3,488.43		12.00	4,763.77		3,082.05	7,845.82	428
3,230.37	1,105.00	1,040.26	8,092.92	11.00	3,514.50	11,618.42	429
2,571.53	971.23	48.00	17,354.59	1,000.00	1,553.62	19,908.21	430
721.45			1,199.67		878.26	2,077.93	431
699.98		4.60	1,093.97	303.88	229.96	1,627.81	432
272.41	933.50		1,844.53		629.90	2,474.43	433
1,558.08	2,856.03		14,440.25	713.88	8,169.77	23,323.90	434
265.25			376.75		558.76	935.51	435
			1,702.84		1,918.52	3,621.36	436
1,704.93	665.00	119.40	2,940.43		659.71	3,600.14	437
1,266.99	2,617.75		5,453.61		4,082.32	9,535.93	438
377.54	991.10		3,778.11		2,744.20	6,522.31	439
918.44	26.00	44.21	1,019.55		663.02	1,682.57	440
3,895.21	20,199.61		37,858.48	11,500.73	9,258.56	58,707.77	441
721.75			1,048.60		30.20	1,078.80	442
2,005.10	1,087.23		4,855.05		2,185.26	7,040.31	443
1,011.76	725.70	223.36	3,286.58	3,869.38	2,693.07	9,849.03	444
396.16			896.16		26.03	422.19	445
3,307.23	5,023.39	772.29	34,293.13		18,872.95	53,166.08	446
4,151.43	20,924.50	1,714.53	47,373.29	5,084.91	7,139.72	59,597.92	447
2,119.45	500.63	46.67	5,344.19	1,825.35	5,557.76	12,727.30	448
14,195.67	19,722.22	12,808.75	57,578.89	32.30	19,809.69	77,420.88	449
4,582.33	61,659.16	2,200.00	78,412.47	2,889.42	34,765.81	116,067.70	450
2,030.68	43,060.30	784.18	52,983.42	5,507.38	7,304.63	65,795.33	451
898.36	1,318.41		9,961.63		13,915.83	23,877.46	452
224.90	6,800.00		24,336.11	362.00	18,517.39	43,215.50	453

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
455	Marcus	838.12	4,355.69	1,467.51	604.90
456	Marne	319.07	509.89		
457	Marquette	370.00	2,251.65	190.00	970.60
458	Martelle	95.97		12.00	
459	Martinsburg	118.72	36.40		
460	Martensdale		106.42		
461	Marysville	394.10			
462	Masonville	87.17		125.95	
463	Massena	296.43	697.83	443.54	
464	Matlock	900.04	866.94		
465	Maurice	186.09	985.17	647.38	562.50
466	Maxwell	381.31	1,948.58	1,094.10	
467	Maynard	278.62	411.55	45.75	1.91
468	Maysville (Walcott P.O.)	42.00	93.00		33.11
469	McCallsburg	312.59	91.32	359.86	116.50
470	McCausland	349.48		23.71	
471	McClelland	108.35	8,000.00	80.60	
472	McGregor	1,464.60	9,814.27	1,225.02	8,796.03
473	McIntire	301.98	140.69	330.84	20.00
474	Mechanicsville	664.64	3,520.50	1,334.49	
475	Mediapolis	551.25	3,038.62	279.28	8.35
476	Melbourne	204.85	114.78	235.41	
477	Meicher	633.29	155.32	1,519.13	
478	Melrose	213.42		262.50	
479	Melvin	582.58	3,018.54	121.48	
480	Menlo	385.06		293.00	
481	Meriden	436.99	195.80		
482	Merrill	888.02	12,641.79	1,422.10	
483	Meservey	189.63	360.57	92.00	
484	Meyer	98.00			
485	Middletown	63.35		401.44	2.25
486	Miles	302.73	791.75	10.71	
487	Millford	2,848.95	2,854.38	1,280.68	527.51
488	Millersburg	69.20		98.70	
489	Millerton	341.20	62.95	13.50	
490	Milo	236.40	7,729.85	194.50	
491	Milton	316.50	1,080.00	460.00	135.00
492	Minburn	307.66	3,669.65	174.20	255.81
493	Minden	1,399.71	769.28	318.00	
494	Mingo	1,004.75	596.00		
495	Mitchell	22.90	6,850.00		
496	Mitchellville	713.77	5,077.80	888.34	10.00
497	Modale	150.43	453.90	403.83	
498	Mondamin	2,161.74	104.86	308.50	
499	Moneta	136.61			
500	Monmouth	266.80	89.38	42.30	
501	Monona	4,116.39	3,713.16	320.50	95.26
502	Monroe	971.53	1,296.19	1,314.18	10.00
503	Montezuma	1,597.66	5,741.36	1,540.74	51.90
504	Montour	144.35	12.15	169.43	
505	Montrose	322.38	172.00	154.20	22.50
506	Moorhead	624.82	5,234.37	24.10	
507	Moorland	175.89	2,048.59	826.44	
508	Moravia	445.70	197.43	89.00	
509	Morning Sun	608.50	12,148.18	357.80	
510	Morrison	171.02		12.60	5.00
511	Moulton	1,473.21	8,001.07	289.18	530.00
512	Mt. Aurburn	1,115.76		530.39	
513	Mt. Ayr	431.50	6,446.71	979.45	243.24
514	Mt. Sterling				
515	Mt. Union	13.00			
516	Mt. Vernon	2,712.28	6,925.47	2,587.77	2,477.99
517	Moville	881.60	3,594.83	427.00	4,734.50
518	Murray	459.71	1,188.12	795.76	12.15
519	Nashua	203.23	6,413.57	2,429.83	308.60

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
3,824.54	5,225.00		16,315.76		9,418.37	25,734.13	455
610.90	700.50	2,395.66	4,536.02	1,396.23	750.02	6,682.27	456
1,415.37	1,049.51		6,247.13	1,356.93	364.40	7,968.46	457
936.90			1,044.87		78.34	1,123.21	458
582.36			737.48		319.88	1,057.36	459
106.46	200.00		412.88		1,441.56	1,854.44	460
			394.10		156.48	550.58	461
846.54			1,059.66		286.33	1,345.99	462
2,617.76			4,055.50		1,024.55	5,080.11	463
105.50	456.00		2,328.48			2,328.48	464
884.15	2,615.75	42.10	5,923.20	1,092.00	85.59	7,100.85	465
2,643.74	1,319.18		7,886.91	44.00	7,513.98	14,944.89	466
1,083.03	1,310.00	187.62	3,268.48	800.00	1,199.06	5,267.54	467
259.27			427.38		643.24	1,070.62	468
3,557.55	602.82		5,040.64		1,389.53	6,430.17	469
2,770.00	50.00		3,193.19		1,135.36	4,328.55	470
500.45	400.00		9,089.40		2,162.10	11,251.50	471
4,657.85	1,751.42	184.46	22,893.65	1,256.49	12,320.97	36,471.11	472
831.08		32.29	1,656.88		360.34	2,017.22	473
2,603.49	637.50		8,760.02	134.25	3,867.34	12,762.21	474
3,636.19		111.03	7,624.72	2,888.20	6,315.97	16,828.89	475
1,380.98	3,541.96	400.00	5,877.98	4,746.42	433.89	11,058.29	476
2,340.57	1,878.75	182.68	6,209.74	2,487.79	2,526.91	11,224.44	477
1,428.52			1,904.44	10.00	2,636.48	4,550.92	478
840.41	4,502.50	982.55	9,848.06		2,722.09	12,570.15	479
1,133.83	5.00	9.92	1,826.81	387.37	2,621.49	4,835.67	480
1,441.86			2,074.65		1,125.72	3,200.37	481
2,476.07	11,849.95		28,777.93		16,739.97	45,517.90	482
419.80	1,213.65	45.54	2,321.16	323.34	1,772.32	4,416.85	483
1,239.67			1,337.67		5.86	1,343.53	484
689.15	350.00	23.17	1,529.30		51.79	1,581.15	485
1,954.69	497.50		3,557.38		5,470.85	9,028.23	486
5,415.16	11,762.15	303.20	24,992.03		12,585.94	37,577.97	487
592.26			760.16		503.04	1,263.20	488
305.12	140.00	33.60	896.37	140.00	353.47	1,389.84	489
2,577.10	3,621.46		14,359.31		3,519.70	17,879.01	490
3,321.50	4,100.25	58.60	9,471.85		46.05	9,517.90	491
240.98	4,994.40		9,642.70		1,491.70	11,134.40	492
1,112.23	680.50		4,279.72		1,294.83	5,574.55	493
833.76	434.10		2,868.61		245.27	3,113.88	494
496.49			7,369.39		233.04	7,602.43	495
2,273.73	4,202.49		13,106.13	14.80	4,436.07	17,617.00	496
852.52	1,358.00	92.10	3,310.78		830.12	4,140.90	497
942.38	156.50	307.12	3,981.10		3,103.34	7,084.44	498
339.50	798.60		1,274.71	472.75	698.89	2,446.35	499
884.91	112.35	184.94	1,530.68		1,780.41	3,311.09	500
4,145.82	10,473.66		22,864.79	10.15	10,537.65	33,412.59	501
4,487.78	3,705.00	422.72	12,207.40	3,279.12	13,364.42	28,850.94	502
3,527.46	4,864.90	610.03	17,934.05	3,262.71	9,597.00	30,793.76	503
1,329.63	424.64		2,050.20		177.43	2,227.63	504
1,889.03		133.55	2,603.66		452.41	3,146.07	505
1,014.50	4,163.05		11,060.84		1,826.72	12,887.56	506
410.93		393.00	3,854.85		954.05	4,808.90	507
2,030.29			2,762.42	33.70	1,917.80	4,713.92	508
4,789.82	3,171.23		21,075.53		4,049.05	25,124.58	509
536.89			725.51	5.67	657.00	1,388.18	510
2,833.38	43,196.02		56,322.86		2,286.85	58,609.71	511
719.96	600.10		2,966.21		110.92	3,077.13	512
5,561.91	5,838.15		19,050.96		6,359.72	25,410.68	513
477.82			477.82		447.70	925.52	514
980.40		142.50	1,135.90		1,364.14	2,500.04	515
12,173.86	2,075.00	599.57	29,551.94	6,242.45	10,023.74	45,818.13	516
6,533.31	11,708.95	1,194.25	29,079.48		9,019.35	38,098.83	517
1,835.81	530.00		4,821.56		1,951.54	6,773.10	518
16,718.75	68,041.79		94,115.77		384.89	94,500.66	519

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
520	Nemaha.....	4.00	3.50		
521	Neola.....	599.43	12,483.03	1,710.93	37.50
522	New Albin.....	226.56	787.25	644.53	13.05
523	Newell.....	461.76	5,615.72	1,080.50	867.16
524	Newhall.....	570.76		133.77	
525	New Hartford.....	791.66	736.69	1,622.90	
526	New Liberty.....	225.57	1,000.00	60.00	
527	New London.....	1,442.95	30,567.68	867.55	
528	New Market.....	263.91	112.36	2,268.87	123.79
529	New Providence.....	74.81	7.50	36.95	
530	New Sharon.....	1,294.66	2,322.45	687.68	25.00
531	New Vienna.....	246.78	1,129.70		
532	New Virginia.....	446.97	170.00	129.15	21.98
533	Nichols.....	986.57	472.06		
534	Nodaway.....	694.50			
535	Nora Springs.....	479.37	1,435.75	717.41	161.48
536	Northboro.....	5,317.71		28.40	5.50
537	North Buena Vista.....	55.00			
538	North English.....	1,392.01	15,751.40	1,347.85	5,062.03
539	North Liberty.....	406.60		31.27	
540	North Washington.....	133.00	17.30		
541	Northwood.....	2,024.15	13,327.80	1,327.80	230.41
542	Norwalk.....	216.28		31.00	
543	Norway.....	772.75	739.25	768.87	
544	Numa.....	56.90			
545	Oakland.....	848.61	3,416.66	3,517.10	10.00
546	Oakville.....	123.08	30.16	233.97	50.00
547	Ocheyedan.....	405.61	1,674.80	952.53	29.86
548	Odebolt.....	2,522.60	9,441.48	1,936.41	72.47
549	Ogden.....	2,006.02	22,586.57	1,582.86	354.74
550	Okoboji.....	410.21	44.47		2.50
551	Olds.....	539.92	35.06	27.07	
552	Olin.....	278.00	3,053.37	900.00	21.80
553	Ollie.....	194.60	617.80	583.00	
554	Oneida.....	35.87			
555	Onslow.....	320.37	690.47	13.00	
556	Orange City.....	3,397.06	36,289.28		133.60
557	Orchard.....				
558	Orient.....	586.48	6,781.28		
559	Orleans.....	126.15			
560	Ossian.....	2,064.73	3,141.45		1,605.28
561	Osterdock.....	27.00			
562	Oto.....	235.57	3,470.99	413.35	6.43
563	Ottosen.....	136.70	1,668.24	178.75	
564	Oxford.....	1,963.44	2,970.77	42.00	3.50
565	Oxford Junction.....	1,279.00	2,521.51		
566	Oyens.....	305.01		10.20	
567	Pacific Junction.....	115.00		569.66	
568	Packwood.....	145.75	1.50	24.00	
569	Palmer.....	557.34	6,785.23		
570	Palo.....	78.06			24.75
571	Panama.....	296.21	139.87	25.00	
572	Panora.....	1,289.05	17,826.33	691.09	
573	Parkersburg.....	408.33	4,984.45	952.56	
574	Parnell.....	182.15		494.50	
575	Paton.....	1,469.64	4,754.50		
576	Patterson.....	52.83		.70	23.21
577	Paullina.....	918.07	36,084.99	2,112.47	18.90
578	Persla.....	1,257.01	935.92		
579	Peru.....	1,361.48			
580	Peterson.....	216.89	1,933.42		
581	Pierson.....	741.31	14,328.24	860.50	73.95
582	Pilot Mound.....	448.45	3,113.98	51.53	
583	Pioneer.....	20.00			
584	Pisgah.....	124.29	11,762.85	136.90	.29

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
581.20			588.70	4.00	1,028.2	1,620.97	520
1,160.80	1,240.25	531.27	17,769.21	4,076.10	3,801.47	25,736.78	521
309.61		103.90	2,084.90	2,276.20	1,233.76	5,594.95	522
6,132.36	6,589.35	376.57	21,123.42	6,364.33	1,522.46	29,010.21	523
2,518.80			3,223.33		1,934.88	5,158.21	524
1,206.79	360.00	72.25	4,790.29	1,000.00	5,072.37	10,862.66	525
467.03			1,752.60		345.09	2,098.59	526
12,186.63	6,152.00	1,247.47	52,464.28		8,385.93	60,850.21	527
1,072.79		222.00	4,063.72		1,085.64	5,149.36	528
1,017.20			1,136.46		2,175.43	3,311.89	529
1,346.96	9,914.38		15,591.13	2,149.00	5,432.83	23,172.96	530
497.50			1,873.98		115.09	1,989.07	531
1,815.30			2,583.40		2,877.29	5,460.69	532
1,918.79			3,877.42		441.94	3,819.36	533
627.10			1,321.60		1,188.89	2,510.49	534
4,359.96	8,183.67	2.00	15,339.64		15,008.53	30,358.17	535
341.30	204.35		5,807.26	35.25	215.87	6,148.88	536
341.65			396.65	19.59	39.34	455.58	537
1,536.95	4,733.36		29,823.60	1,974.37	3,925.08	35,723.05	538
729.65			1,167.52		848.99	2,016.51	539
373.78			524.08		450.28	974.36	540
2,867.99	1,394.15		21,172.27		14,097.37	35,869.64	541
2,315.63			2,562.91		782.84	3,345.75	542
2,365.02	541.2	45.54	5,232.68		6,304.37	11,537.05	543
698.06			754.96		117.00	871.96	544
18,073.75	3,064.7	2,188.13	31,119.00	1,012.26	6,876.18	39,007.44	545
1,180.96	387.1		2,005.36		2,135.39	4,140.75	546
1,418.32	7,588.0	93.10	12,162.22	624.05	6,876.70	19,662.97	547
5,908.03	98,511.8		118,392.85		14,807.65	133,200.50	548
6,782.64	3,239.1		26,551.97	118.84	20,326.20	56,997.01	549
679.43			1,136.61		641.12	1,777.73	550
1,274.43		71.30	1,947.78	38.78	355.78	2,342.34	551
3,077.78	601.1		7,932.05	1,521.89	744.13	10,198.07	552
898.53		14.15	2,308.08	130.00	80.63	2,518.71	553
139.20			175.07	354.22	647.45	1,176.74	554
854.43	335.00	182.00	2,396.17		2,776.07	5,172.84	555
2,823.81	42,809.23		85,452.98		24,128.83	109,581.81	556
305.00		220.00	525.00		1,896.73	2,421.73	557
1,346.00			8,713.76		5,465.31	14,179.07	558
775.13			901.23		780.92	1,682.20	559
4,896.49	6,110.98	111.50	17,930.43	3,127.54	5,155.75	26,213.72	560
196.22			223.22		22.60	245.82	561
682.33	755.00		5,563.67		3,933.04	9,496.71	562
844.70	450.00		3,278.39		2,554.55	5,832.94	563
2,936.68	767.14	1.36	8,684.80		10,015.37	18,700.26	564
1,884.20	4,460.75	43.50	10,188.96		4,056.75	14,245.71	565
739.25			1,054.46		21.25	1,075.71	566
1,084.32	61.99		1,830.88	301.26		2,132.14	567
750.78			922.03		1,462.16	2,384.19	568
1,377.83	1,759.50		10,479.90		8,450.32	18,960.22	569
503.48			606.29		125.51	731.80	570
616.35	800.00	737.24	2,614.67		423.92	3,038.59	571
1,203.40	2,649.25	2,820.14	26,479.26	611.50	10,987.99	38,078.75	572
2,389.42	37,170.00		45,904.76		22,854.09	68,758.85	573
492.63		400.00	1,569.28			1,569.28	574
	2,604.25		8,828.39		9,434.39	18,262.78	575
1,042.29			1,119.03		546.28	1,665.31	576
1,836.32	47,902.29	693.37	89,566.41	4,074.30	2,410.60	96,051.31	577
770.55	303.46		3,266.94		4,607.11	7,874.05	578
			1,361.48		1,056.82	2,418.30	579
1,927.60	1,093.21		5,171.12		4,618.17	9,789.29	580
9,909.95	9,421.42	90.00	34,825.37	1,500.00	7,279.19	43,604.56	581
367.36		2.63	3,983.95	1.25	1,819.66	5,804.86	582
730.31		457.50	1,207.81		346.00	1,553.81	583
1,252.23	608.23		13,944.79	1,632.64	820.01	15,897.44	584

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
585	Plainfield	148.95	610.52	2.37	
586	Plano	30.70	18.40		2.00
587	Pleasanton	249.01	98.60	115.50	
588	Pleasant Plain	124.75			
589	Pleasantville	844.57	2,521.97	654.35	992.70
590	Plover	1,172.52	229.25	24.41	
591	Plymouth	62.75	4,697.56		
592	Pocahontas	1,197.67	15,216.29	1,205.00	1,071.72
593	Polk City	264.94		84.80	
594	Pomeroy	408.32	15,181.78	300.00	
595	Popejoy	767.21		210.95	
596	Portsmouth	6,309.62	751.61	245.54	5.00
597	Postville	2,530.12	16,025.56	58.20	252.33
598	Prairieburg	119.03	530.62	7.50	
599	Prairie City	9,858.62	2,064.16	1,503.08	
600	Prescott	268.74	3,429.37	578.02	27.40
601	Preston	1,952.93	5,761.78	4.00	256.90
602	Primghar	568.04	2,279.76	1,114.79	584.12
603	Princeton	191.20	76.93	332.71	
604	Promise City	53.50	18.75		
605	Protivin	169.91	64.84		37.60
606	Pulaski	49.30		230.00	5.50
607	Quasqueton	97.36	48.19	63.67	
608	Quimby	250.00	220.00	50.00	
609	Radeliffe	922.93	1,184.48	1,502.00	
610	Rake	425.86		108.92	
611	Ralston	1,575.37			
612	Randalia	21.15		134.52	1.00
613	Randolph	248.05	7,110.34	130.70	1.66
614	Rathbun	271.45		40.00	
615	Readlyn	1,382.13	2,665.67	278.10	
616	Reasnor	127.13	426.62	29.45	
617	Redding	99.25	5.00	7.00	
618	Redfield	651.05	9,046.42	401.16	25.00
619	Reinbeck	1,124.05	5,992.70	1,367.40	52.29
620	Rembrandt	158.41	3,322.95	550.40	50.00
621	Remsen	1,156.92	4,240.40	1,619.55	617.46
622	Renwick	418.59	7,866.82	152.00	
623	Riceville	632.82	3,266.49	1,022.51	173.23
624	Richland	578.37		663.09	
625	Ricketts	282.96	7,094.99	150.00	
626	Ridgeway	87.36	101.82	157.26	
627	Rinard	24.75	26.00		
628	Ringsted	2,072.75	865.03		
629	Ripley	393.97	1,881.65	147.11	31.18
630	Riverside	260.59	1,326.10	35.00	17.00
631	Riverton	144.00	1,031.25	212.00	
632	Robins	65.50			
633	Rock Falls	69.80		106.62	
634	Rockford	3,151.20	3,998.58	76.00	57.55
635	Rockingham	419.60		405.74	125.38
636	Rock Valley	13,670.25	9,538.20		10,294.32
637	Rockwell	514.45	649.41	975.12	
638	Rodman	60.00			
639	Rodney	220.83	1,428.75	87.00	
640	Roland	473.19	12,156.20	205.34	127.71
641	Rolfe	750.01	10,147.83	1,471.94	75.00
642	Rome	72.90			
643	Rose Hill	290.71		93.99	
644	Rowan	132.53	70.09	14.25	583.88
645	Powley	7.10	52.64		1,011.24
646	Royal	682.39	4,302.82	670.85	
647	Rudd	1,013.27	785.67	404.00	12.34
648	Runnells	161.35	10.00	132.91	74.30
649	Russell	211.22	408.63	209.51	103.80

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
195.57			957.41		2,092.78	3,050.19	585
286.90			338.00		876.91	1,214.91	586
185.84			648.95		392.69	1,041.64	587
165.70			290.45		178.46	468.91	588
2,224.83	10,051.61		17,290.03		9,891.35	27,181.38	589
980.07			2,406.25	45.93	14,179.92	16,632.10	590
801.17			5,561.48		7,030.80	12,592.28	591
2,063.44	29,466.99	2,043.44	52,264.55	2,165.43	23,255.28	77,685.26	592
1,515.83		10.00	1,875.57		14.61	1,890.18	593
838.48	56,132.27		72,880.85	10,068.60	5,379.54	88,328.09	594
1,337.46			2,315.62	390.00		2,705.62	595
787.96	15.00	2.89	8,117.62		1,708.78	9,826.40	596
2,046.90	29,541.80	.96	50,455.87		29,071.11	79,526.98	597
557.35	725.00		1,939.50		765.60	2,705.10	598
3,836.74			17,352.60		2,119.57	19,472.17	599
746.91	1,230.00		6,270.44		1,849.18	8,119.62	600
3,422.61	5,418.84		16,817.06	3,664.25	811.76	21,293.07	601
1,496.04	3,739.40	648.41	10,430.56	11.14	13,098.51	23,540.21	602
1,750.78			2,351.62		327.82	2,679.44	603
371.86			444.11		158.80	602.91	604
888.29	154.60		1,315.24		551.81	1,867.05	605
1,514.75		25.00	1,824.55	499.80	1,226.00	3,550.35	606
800.03		24.19	1,033.44	380.61		1,414.05	607
2,652.87	6,052.45		9,225.12		5,612.83	14,837.95	608
256.12	613.00		4,478.53		4,345.77	8,824.30	609
1,243.80	1,289.75	88.97	3,157.30	1,952.55	306.51	5,416.36	610
			1,575.37			1,575.37	611
442.19			598.86		98.97	697.83	612
1,799.99	689.00		9,979.74		1,914.77	11,894.51	613
699.14			1,010.59		245.43	1,256.02	614
1,251.35	1,220.00		6,797.25		707.90	7,505.15	615
422.99	153.77	44.65	1,204.61			1,204.61	616
720.11			831.36		196.03	1,027.39	617
983.63	8,797.50	8.00	19,912.81		18,502.24	38,415.05	618
4,491.70	4,971.65	1,052.41	19,052.20		9,999.16	29,051.36	619
447.86	663.50	122.96	5,316.08	23.55	2,318.30	7,637.93	620
4,323.93			11,958.26		19,364.03	31,322.29	621
2,467.88	1,462.59	318.40	12,686.34	905.65	1,513.48	15,105.47	622
1,195.20	8,575.61	622.04	15,487.00	8,681.12	3,532.27	27,701.29	623
4,558.35		346.75	6,146.56	929.31	2,435.92	9,511.79	624
274.70	1,120.00	14.76	8,937.41		1,528.14	10,465.55	625
2,011.96	941.00	723.97	4,023.37		3,592.24	7,615.61	626
591.72		3.20	645.67	59.02	712.16	1,416.85	627
2,831.95	716.00		6,485.73		9,434.97	15,920.70	628
1,487.84	1,697.00	34.89	5,673.64		1,378.37	7,052.01	629
2,900.06	11,962.57		16,501.32		936.98	17,438.30	630
1,542.04			2,929.29		1,719.41	4,648.70	631
748.10			813.60		249.68	1,063.28	632
133.65			310.07		888.59	698.66	633
2,284.54	3,610.75	354.08	13,532.70	5,511.30	7,419.41	26,463.41	634
3,436.45	3,100.00	49.22	7,536.39	1,785.64	1,292.56	10,524.59	635
			83,502.77		330.30	33,833.07	636
3,345.42	3,085.90	47.94	8,618.24		2,260.54	10,878.78	637
547.30	5.62		612.02		305.68	918.60	638
116.40	132.00	88.82	2,073.80		642.97	2,716.77	639
1,036.58	6,267.88		20,266.90		15,582.87	35,849.77	640
4,058.08		976.63	17,479.49	2,015.61	4,908.80	24,403.90	641
220.00	12.01		304.91		99.66	404.57	642
613.11	600.00		1,597.81		728.03	2,325.84	643
1,486.25			2,287.00		95.85	2,382.85	644
			1,070.98	500.00	176.65	1,747.63	645
304.72	6,337.70	4.00	12,302.48		1,645.33	13,947.81	646
2,010.24	4,062.05		8,287.57		7,289.08	15,576.65	647
941.92	860.00	25.00	2,205.48	444.16	2,022.76	4,672.40	648
2,639.98			3,573.14		1,274.37	4,847.51	649

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
650	Ruthven	442.62	1,930.44	212.00	
651	Rutland	19.20	228.02	15.00	
652	Ryan	102.05	934.18	455.00	10.00
653	St. Ansgar	520.49	1,849.66	1,751.89	20.00
654	St. Anthony	62.78		288.50	
655	St. Charles	235.55	15.25	83.20	
656	St. Lucas	5.00			
657	St. Mary's				
658	St. Olaf	54.93	48.63		
659	St. Paul (R.F.D. West Point)	211.03			
660	Sabula	1,647.37	5,320.26	1,024.69	5.00
661	Salem	262.63	146.70	197.72	17.00
662	Salix	96.92	718.98	222.40	
663	Sanborn	594.43	9,083.02	1,123.63	308.90
664	Sandyville (Via Aackworth)	140.55			
665	Searville	729.52	4,090.09	30.00	
666	Schaller	2,911.96	8,201.94	50.19	288.95
667	Schleswig	2,130.34	41,907.48	914.05	1,885.86
668	Seranton	680.88	2,259.89	611.40	3.00
669	Searsboro	96.27		26.06	7.50
670	Sergeant Bluff	578.02	4,559.98	1,290.35	
671	Shambaugh	346.10		279.08	
672	Shannon City	238.03	50.00	191.90	14.50
673	Sharpsburg	130.34	5.00	235.72	12.74
674	Sheffield	2,430.97	2,521.64	1,708.49	1,352.04
675	Shelby	599.43	467.10	994.75	104.17
676	Sheldahl	88.35			
677	Shell Rock	774.95	4,299.23	850.84	1,707.43
678	Shellsburg	446.42	1,493.33	126.07	440.97
679	Sibley	1,646.20	65,587.35	1,900.80	557.92
680	Sidney	1,225.00	4,328.49	727.59	
681	Silver City	222.70	729.31	188.85	9.50
682	Sioux Center	900.79	2,681.64	1,773.25	1,340.53
683	Sioux Rapids	1,833.76	5,313.31	1,339.10	11,501.66
684	Slater	227.00	1,893.73	80.00	25.00
685	Sloan	279.69	1,167.22	520.00	
686	Smithland	158.46	2,081.40		
687	Soldier	1,420.68	6,202.44		
688	Solon	1,412.67	458.02	715.11	42.00
689	Somers	165.41	26.00		
690	South English	278.32	148.99		
691	Spillville	133.35	782.15	10.00	
692	Spirit Lake	2,697.76	14,049.46	2,702.49	1,184.31
693	Spragueville	95.28	3.00	9.00	
694	Springbrook	67.50		10.00	
695	Spring Hill	14.50		14.00	
696	Springville	376.10	728.27	391.27	
697	Stacyville	161.70	1,022.14	736.10	
698	Stanhope	120.06	851.88	160.00	96.17
699	Stanley	29.65			
700	Stanton	391.86	1,300.78	574.39	
701	Stanwood	406.31	1,406.41	580.66	5.50
702	Sate Center	2,913.57	29,600.83	2,083.94	103.29
703	Steamboat Rock	169.47		235.05	10.00
704	Stockport	304.80	21.35	412.92	18.00
705	Stockton	201.63		146.03	
706	Story City	1,662.94	33,485.95	1,256.20	1,236.39
707	Stout	255.95	1,579.81	16.00	
708	Stratford	1,116.79	1,321.46	455.87	55.55
709	Strawberry Point	673.68	15,308.35	946.40	81.05
710	Struble	572.82	984.80	213.30	
711	Sully	733.29	394.69	263.06	240.91
712	Sumner	2,117.60	2,752.45	7,153.15	1,726.94
713	Superior	280.15	2,184.75	14.60	
714	Sutherland	342.23	1,914.12	890.57	199.20

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
1,929.10	4,954.81	650.48	10,119.45		5,788.94	15,908.39	650
414.10			676.32		1,306.68	1,983.00	651
2,626.16	220.00		4,847.39	4.45	2,244.26	6,596.10	652
4,700.84	8,705.31	55.28	17,603.47		3,781.94	21,385.41	653
877.44			1,228.72		6.53	1,235.25	654
1,676.58			2,010.58		829.94	2,840.52	655
627.43			632.43		126.74	759.17	656
136.60			136.60	357.27	5.92	499.79	657
1,811.06			1,914.62		1,300.69	3,305.31	658
88.25			209.28		89.46	388.74	659
2,457.09			10,454.41		4,564.93	15,019.34	660
2,647.62		43.20	3,814.87		511.53	3,826.40	661
414.74	940.50		2,393.54		3,109.54	5,503.08	662
2,013.37	3,598.86	3,309.74	20,031.95	6,643.74	3,814.84	30,490.53	663
			140.55		28.14	168.69	664
102.00	250.00		5,201.61		1,245.26	6,446.87	665
1,748.63	4,468.50		17,670.17		19,857.34	37,527.51	666
6,868.09	22,652.07	56.56	76,414.45		2,007.59	78,422.04	667
5,271.69	1,073.04	5.00	9,904.40	1,000.00	584.58	11,488.98	668
105.69		104.87	340.39		232.52	572.91	669
3,322.45	1,000.00		10,750.80		7,231.40	17,982.20	670
594.11		13.50	1,232.79	425.00	52.44	1,710.23	671
1,597.06	500.00	7.40	2,598.89	200.00	353.94	3,152.83	672
453.70	275.00		1,112.50		1,576.25	2,688.75	673
3,508.55	3,870.22	1.45	15,393.36		7,512.26	22,905.62	674
1,174.42	34,647.28	88.50	88,025.65	1,520.00	7,183.51	46,729.46	675
1,603.75			1,692.10		610.57	2,302.67	676
1,850.69			9,483.14		4,044.32	13,527.46	677
1,311.74	433.30		4,251.83	2,300.00	1,538.01	8,089.84	678
5,032.25	86,565.84	3,500.00	164,790.36	55.05	23,052.25	187,897.66	679
4,254.31	24,774.18	899.29	36,218.86	4,479.72	16,673.18	57,371.76	680
537.29		37.95	1,725.00	520.01	13.78	2,259.39	681
3,591.53	31,399.19	200.27	41,887.20	1,917.34	3,731.47	47,536.01	682
3,484.07	837.50	72.22	23,881.62	165.75	3,030.06	27,077.42	683
757.41	926.75		2,910.49	335.89	3,107.10	7,353.48	684
3,664.05	2,455.86		8,066.82		3,039.06	11,125.88	685
376.59	1,302.70		3,919.15	328.75	1,431.63	5,679.53	686
410.80	386.05		8,419.97	2,628.00	36.64	11,084.61	687
1,897.67			4,525.47		9,999.44	14,524.91	688
265.12			456.53		1,892.93	1,849.46	689
1,017.74			1,445.05		787.65	2,232.70	690
671.83	510.00	33.10	2,140.43		998.16	3,138.59	691
11,644.42	71,706.02	1,908.00	105,892.46	4,750.21	31,170.61	141,813.28	692
437.30			544.53		152.12	696.70	693
217.52			295.02		123.50	418.52	694
197.43			225.93		162.92	388.85	695
3,164.23			4,659.87		1,247.00	5,906.87	696
2,291.86	968.75		5,180.55		3,137.98	8,318.53	697
1,826.33	7,149.80	26.70	10,230.94	275.00	3,007.72	13,513.66	698
329.59			859.24		1,451.48	1,810.72	699
2,191.39	7,572.48		12,030.90		9,007.54	21,038.44	700
3,877.90	6,662.50	13.90	12,953.18		944.70	13,897.88	701
6,798.02	2,835.00		44,334.65	42.49	12,911.01	57,288.15	702
1,899.34			2,313.86		248.32	2,562.18	703
764.43		20.00	1,541.50	400.00	563.15	2,504.65	704
868.57			1,216.23		65.40	1,281.63	705
2,714.53	14,955.13	341.43	55,652.57	6,308.88	43,370.84	105,422.29	706
877.43	605.80	1,650.07	4,985.06		10,826.00	15,821.06	707
14,370.93	15,230.61		32,551.21		1,484.63	34,035.84	708
973.28	5,699.00	621.92	24,253.68	12,717.94	6,230.76	43,202.38	709
161.44	300.00	48.30	2,280.16	817.10	749.58	3,846.84	710
1,319.19	819.25	9.75	3,780.14		4,594.54	8,374.63	711
4,680.74	39,131.32	88.48	57,650.68	1,350.78	10,760.10	69,761.56	712
553.95	810.00	22.50	3,865.95	750.00	1,386.10	6,002.05	713
2,968.46	704.80	426.88	7,446.26	414.74	11,689.90	19,550.90	704

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
715	Swalesdale	73.60		109.14	13.40
716	Swan	134.75		14.00	12.00
717	Swea City	485.34	1,219.64	176.97	192.33
718	Tabor	717.15	31,234.41	1,533.94	184.75
719	Templeton	2,931.92	1,002.79	600.00	
720	Tennant	168.50		1.00	
721	Terril	327.20	1,493.78	516.60	
722	Thayer	145.02	270.00		
723	Thompson	445.94	6,012.53	925.51	
724	Thor	363.37	61.90	52.56	22.00
725	Thornburg	3.80	234.75	15.33	
726	Thornton	633.70	36.75	280.50	10.00
727	Thurman	230.39	289.95	559.30	
728	Tiffin	85.57		12.04	.75
729	Tingley	254.15	3,157.01	111.90	11.00
730	Titonka	169.18	660.00	24.00	
731	Toronto	247.59			
732	Traer	845.29	39,223.86	1,246.45	74.89
733	Treynor	230.95		162.50	
734	Tripoli	1,522.90	5,992.83	864.85	72.30
735	Truesdale	81.80	1,265.26	7.50	
736	Truro	153.45	329.86	99.50	
737	Turin	127.54			
738	Udell	318.58			
739	Underwood	5,551.27	350.03		
740	Union	645.00	2,300.00	945.00	635.00
741	Unionville	213.32	2,218.72		
742	University Park	82.00		119.03	333.10
743	Urbana	427.97	3,191.93	52.08	
744	Urbandale	396.89			4.50
745	Ute	904.88	9,992.09	380.00	
746	Vail	471.01	4,684.69	2,179.50	126.08
747	Valeria	67.75			
748	Van Horn	657.50	1,312.04	220.50	
749	Van Meter	181.95	121.70	76.70	
750	Van Wert	100.44	.90		16.00
751	Varina	202.95	1,962.12	583.15	3.50
752	Victor	418.80	1,871.89	900.00	174.45
753	Vincent	307.56	83.11	100.20	119.70
754	Vining	13.60	575.00	45.00	
755	Volga City	167.72		120.25	
756	Wadena	147.38	50.00	1.00	66.96
757	Walcott	281.77	612.88	1,228.11	20.00
758	Walker	469.51	1,541.85	124.71	
759	Walingford	44.50		108.00	
760	Wall Lake	1,739.84	8,485.84	1,173.47	44.25
761	Walnut	777.80	20,767.30	1,027.49	38.00
762	Wapello	857.62	2,371.97	1,157.96	224.36
763	Washta	320.87	1,836.37	338.00	
764	Waterville	27.00	1,079.84	16.23	
765	Waucoma	1,509.65	147.53	960.18	30.00
766	Wauke	5,685.16	6,181.91		
767	Wayland	424.26	73.35	463.94	
768	Webb	35.30	477.52		
769	Webster	156.09	27.74		
770	Weldon	173.50		10.50	8.00
771	Wellman	2,097.55	2,366.55		
772	Wellsburg	535.96	2,107.57	581.90	224.35
773	Welton	102.03			
774	Wesley	206.24	1,114.93	272.21	
775	West Bend	298.10	8,218.59		
776	West Branch	461.88	1,882.51	2,242.12	86.07
777	West Burlington	1,119.86	1,881.06	289.80	951.00
778	West Chester	122.55	678.05		
779	Westfield	348.43	1,509.68	27.00	

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
146.87	359.05		702.00		746.77	1,448.83	715
522.67			683.42		137.36	820.78	716
2,035.26	10,577.38		14,686.92		6,352.80	21,039.72	717
2,516.79	13,063.60	121.24	49,371.88	41.16	15,467.14	64,880.18	718
815.71	270.00		5,620.42			5,620.42	719
620.76		17.82	807.53	250.00	114.45	1,172.03	720
846.13	1,490.14		4,673.85		6,991.09	11,664.94	721
150.70			565.72		901.92	1,467.64	722
567.98	1,001.00	3,019.50	11,972.46		3,965.27	15,937.73	723
1,145.47	100.00	16.26	1,761.56		520.98	2,282.54	724
329.62			583.50		308.84	892.34	725
1,041.95	249.03		2,251.93		1,850.43	4,102.36	726
842.05			1,921.69		763.53	2,685.22	727
422.74	509.67	12.71	1,043.48	17.02		1,060.50	728
1,060.54	1,575.25		6,199.85		1,951.29	8,151.14	729
4,142.21			4,995.39		884.34	5,879.73	730
358.15			605.74		787.34	1,393.08	731
3,571.52	10,663.60	843.27	56,468.88	3,816.39	12,114.11	72,399.38	732
1,092.55	715.25		2,201.25		4,798.54	6,999.79	733
540.34	3,037.50	2,000.00	14,030.72		466.02	14,496.74	734
244.87	175.00	500.00	2,274.43	.39	1,383.00	3,657.82	735
1,757.79			2,340.60		631.90	2,972.50	736
256.26			383.80		474.91	858.71	737
299.45		50.00	608.03		967.22	1,635.25	738
374.25	3,224.01		9,499.56	194.25	4,440.46	14,134.27	739
1,702.67	1,300.00		7,527.67		8,899.00	16,426.67	740
235.98			2,668.02		680.18	3,348.20	741
765.13	110.60	4.25	1,414.11		72.04	1,486.15	742
284.20	1,607.00	1,056.25	6,619.43		934.66	7,554.09	743
1,763.80	1,220.00	696.32	4,081.51	601.80	1,543.88	6,227.19	744
853.65	11,837.00	115.67	24,083.29	510.81	9,053.21	33,647.31	745
5,068.00	151.25	1,301.07	13,981.60			13,981.60	746
3,708.18	347.50		4,123.43	69.05	1,203.26	5,395.74	747
4,210.68	1,837.80		8,238.52		8,037.04	16,275.56	748
809.33		25.45	1,215.13	2,082.14	173.82	3,470.59	749
1,097.70			1,215.04		966.67	2,181.71	750
542.95		586.69	3,891.36		395.65	4,287.01	751
4,569.43	1,225.00	35.57	9,194.64	89.80	2,073.82	11,358.26	752
495.26	1,750.00	100.30	2,956.13		72.73	3,028.86	753
646.14	24.00		1,303.74		292.40	1,596.14	754
1,251.29	1,197.07	60.00	2,796.33		278.66	3,074.99	755
630.14		9.04	904.52	328.26	95.89	1,328.67	756
2,981.76	4,682.00		9,806.52	10,800.00	1,718.63	22,325.15	757
795.44		711.83	3,643.84	3,781.32	1,786.89	9,211.55	758
444.96			597.46	400.00	2,829.80	3,827.26	759
2,724.07	10,193.15		24,360.62		21,255.47	45,616.09	760
1,350.29	11,729.02		35,689.90		8,796.45	44,486.35	761
76,115.68	17,369.84	1,188.01	99,285.44	47,213.62	7,959.58	154,458.64	762
2,170.15	4,604.00		9,269.39	22.50	15,069.90	24,361.79	763
1,278.43	472.00		2,873.50		684.80	3,558.30	764
771.41		60.15	3,478.92	1,000.00	773.70	5,252.62	765
1,832.59	775.00		14,474.66		6,617.70	21,092.36	766
3,015.25	32.50		4,009.30		5,696.20	9,705.50	767
1,774.48	10.80		2,298.10		1,441.39	3,739.49	768
600.70			784.53		727.34	1,511.87	769
1,154.89			1,346.89		533.53	1,885.42	770
4,325.58			8,789.68		5,803.89	14,683.57	771
2,980.54	18,624.83	275.00	25,330.15	4,460.64	7,348.01	37,138.80	772
363.15			465.18		1,185.76	1,650.94	773
2,297.77	4,549.37	44.63	8,485.15	622.20	758.33	9,865.68	774
1,646.68	5,625.68		15,789.05	1,300.00		16,989.05	775
3,335.68	6,654.85	140.92	14,803.53	691.62	11,533.71	27,028.86	776
1,092.68	1,756.00	48.00	7,733.40		5,795.19	13,533.59	777
724.24			1,524.84		524.89	2,049.73	778
357.61	300.50	270.91	2,814.13	1,845.84	1,795.50	6,454.97	779

REPORT ON MUNICIPAL FINANCES

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

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
780	Westgate	135.97	500.75	31.80	
781	West Liberty	1,624.23	35,670.69	2,151.39	480.32
782	West Mitchell (P. O. Mitchell)	34.85			
783	Westphalia	123.19			
784	West Point	656.07	4,849.96	396.09	
785	West Side	1,962.31	1,448.26	342.10	220.32
786	West Union	3,885.64	6,722.16	2,073.10	4,665.33
787	Wheatland	247.13	1,813.05	494.00	16.41
788	Whiting	494.07	15,152.63	37.85	
789	Whittemore	689.59	6,262.25	491.15	
790	Whitten	201.07		23.25	
791	Willey (Carroll P. O.)	57.01			
792	Williams	530.06	2,960.48	687.29	98.42
793	Williamsburg	4,148.69	4,686.70	2,614.40	1,786.13
794	Williamson	240.40		34.00	
795	Wilton Junction	826.06	21,093.83	1,450.00	96.50
796	Winfield	2,194.56	4,571.32		
797	Winthrop	1,412.73	10,191.41		
798	Wiota	168.16	5.90	20.00	1.64
799	Woden	116.00			27.00
800	Woodbine	1,262.05	4,815.62	540.00	
801	Woodburn	314.51	167.60	664.74	6.10
802	Woodward	1,042.01	1,962.31	105.60	74.20
803	Woolstock	201.10	2,736.56	182.10	
804	Worthington	194.01	8.70	207.88	
805	Wyoming	1,860.24	2,110.79	817.59	
806	Yale	352.20	555.53	218.20	37.28
807	Yetter	58.70		71.25	
808	Yorktown	258.80	27.65	175.00	
809	Zearing	647.55	1,030.06	74.45	4.08
810	Zwingle	133.13	232.75	79.00	

OUTSTANDING APRIL 1, 1924—BALANCE CASH MARCH 31, 1925—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1924	Cash balance March 31, 1925	Grand total for year	Number
716.47	1,544.00		2,928.99		22.71	2,951.70	780
1,973.70	3,694.00	62.25	45,656.58		23,149.04	68,805.62	781
148.55			183.40		37.82	221.22	782
410.43			533.62		152.03	685.65	783
2,517.82	5,961.00	108.58	14,489.52	1,760.00	7,641.21	23,890.73	784
237.90	371.00		4,581.89		3,112.14	7,094.03	785
3,684.90	20,255.46		41,286.59	6,643.28	40,262.47	88,192.34	786
1,998.02		39.00	4,607.61	652.70	4,313.73	9,574.04	787
784.15	5,125.00		21,593.70	831.00	6,404.61	28,829.91	788
1,057.82	2,258.75		10,759.56	32.50	6,452.23	17,244.29	789
1,230.74			1,455.06		713.22	2,168.28	790
166.16		50.00	273.17		583.53	856.70	791
2,448.29	7,633.50	887.39	15,250.43		8,927.39	24,177.82	792
70,776.27	2,107.50		86,119.69		26,687.32	112,807.01	793
739.79		45.11	1,059.30	756.49	384.63	2,200.42	794
3,277.91	3,755.50	4,198.40	34,608.20	43.04	964.79	35,706.03	795
800.23	31,538.46		39,104.57	4,993.92	3,714.65	47,813.14	796
	565.00		12,169.14		3,086.91	15,256.05	797
382.28	1,041.25	16.25	1,635.48	105.83	1,849.78	3,591.09	798
880.54	435.00		1,458.54		783.37	2,241.91	799
2,969.30	31,717.74		41,304.71		35,982.81	77,287.52	800
1,221.46		126.53	2,500.94			2,500.94	801
1,002.17	6,065.62		10,251.91	2.00	3,362.61	13,616.52	802
1,006.28	625.35		4,751.39		7,655.00	12,406.39	803
746.35			1,156.94		571.94	1,728.88	804
2,601.59	12,606.99		19,997.20	700.00	1,309.18	22,006.38	805
1,002.92	1,850.00		4,016.13		6,834.84	10,850.97	806
803.26	179.20		1,112.41		258.55	1,370.96	807
1,802.12	165.00		2,428.57		159.57	2,588.14	808
1,734.93	2,280.00		5,771.07		3,812.18	9,583.25	809
383.37	177.00		1,005.25		463.31	1,468.56	810

TABLE NO. 3—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
	Grand Totals	\$ 5,439,393.35	\$ 3,788,818.27	\$ 158,065.30	\$ 500,721.14
1	Ackley	36,000.00	2,800.00	1,500.00	
2	Ackworth		2,500.00		
3	Adair	13,000.00	7,000.00		
4	Adel	1,500.00	31,200.00		3,129.96
5	Afton	2,750.00	19,300.00		
6	Agency				
7	Ainsworth				400.36
8	Akron	11,500.00	88,000.00		5,975.71
9	Albert City	24,200.00			
10	Albion				
11	Alburnett				500.00
12	Alden	12,463.60	7,500.00		6.00
13	Alexander		5,000.00		
14	Allerton		500.00		
15	Allison	3,600.00	9,650.00		1,827.76
16	Alta	47,500.00			4,502.80
17	Alta Vista				
18	Alton	26,000.00			
19	Altoona				
20	Alvord	10,000.00			
21	Andover			300.00	
22	Andrew				
23	Anita	56,931.81	4,000.00		2,205.96
24	Ankeny		21,500.00		
25	Anthon	8,100.00	14,000.00		2,500.00
26	Applington		1,600.00		
27	Areadla		5,900.00		
28	Archer			150.00	400.00
29	Aredale				
30	Arion	1,500.00			
31	Arisne		7,500.00		586.63
32	Arlington				
33	Armstrong	27,700.00			91.61
34	Arnolds Park	7,500.00	24,500.00		7,300.03
35	Arthur	2,000.00			
36	Ashton				2,500.00
37	Asplnwall		2,000.00		
38	Atalissa				
39	Athelstan				
40	Atkins	3,000.00			614.39
41	Auburn		32,900.00		
42	Aurelia		3,500.00	6,000.00	2,813.00
43	Aurora				
44	Avoca	18,500.00	15,500.00		
45	Avrshire	23,200.00			11,709.93
46	Bader		12,500.00		1,640.49
47	Bailey		16,500.00		7,056.76
48	Bullev				
49	Baldwin				18.69
50	Bancroft	17,000.00	15,000.00		
51	Barnes City		2,000.00		17.98
52	Barnum				
53	Baskett				
54	Batavis				
55	Battle Creek	28,000.00			
56	Baxter	18,500.00	25,000.00		
57	Bayard				
58	Beacon				
59	Beaconsfield	5,000.00			
60	Beaman				981.60
61	Beaver	7,000.00			
62	Bellevue		2,000.00	4,800.00	4,505.08
63	Belmond	8,000.00	16,500.00		1,600.00
64	Bennett		500.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonus	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
\$ 137,519.73	\$ 36,552.23	\$10,061,070.02	\$ 4,822,581.13	\$ 433,304.51	\$ 14,867.09	\$ 5,270,752.73	
		40,300.00					1
		2,500.00					2
		20,000.00	36,270.59			36,270.59	3
		35,829.96					4
		22,050.00					5
							6
	4,500.00	4,900.36					7
500.00		55,975.71		1,500.00		1,500.00	8
		24,200.00					9
							10
		500.00					11
		19,900.69	19,237.12			19,237.12	12
	2,750.00	7,750.00					13
		500.00					14
	5,500.00	20,577.76	28,400.00			28,400.00	15
		52,002.80	5,500.00			5,500.00	16
							17
		26,000.00					18
							19
		10,000.00					20
		300.00					21
							22
		63,137.77	116,291.54			116,291.54	23
		21,500.00					24
		24,600.00					25
		1,600.00					26
		5,900.00					27
		550.00					28
							29
		1,500.00					30
		8,086.63					31
			15,400.00			15,400.00	32
		27,791.61					33
		39,300.03	54,263.98			54,263.98	34
		2,000.00					35
		2,500.00					36
		2,000.00					37
							38
							39
		3,614.39					40
		32,900.00					41
		12,313.00					42
							43
		34,000.00	29,606.46			29,606.46	44
		34,909.93					45
		14,140.49					46
		23,556.76					47
							48
		18.09					49
		32,000.00	42,500.00			42,500.00	50
		2,017.98					51
							52
							53
							54
		28,000.00	3,500.00			3,500.00	55
		43,500.00	4,500.00			4,500.00	56
							57
							58
		5,000.00					59
		981.69					60
		7,000.00					61
		11,485.98	11,257.14			11,257.14	62
		26,100.00	22,441.39			22,441.39	63
		500.00					64

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
65	Benton				
66	Berkley				
67	Bernard				
68	Bertram				
69	Bevington				
70	Birmingham				
71	Blairsburg				2,284.45
72	Blairstown	3,000.00	6,500.00	11,500.00	
73	Blakesburg				
74	Blanchard	4,500.00			
75	Blencoe				
76	Blockton		8,000.00		
77	Blue Grass	2,256.00			
78	Bode	10,500.00	16,000.00		
79	Bonaparte				
80	Bondurant	2,500.00			
81	Bouton	600.00			
82	Boxholm				
83	Boyden		6,500.00		
84	Braddyville				6.00
85	Bradgate	10,000.00			3,500.00
86	Brandon	20,000.00			
87	Brayton				
88	Breda	8,000.00			
89	Bridgewater				
90	Brighton	50,300.00			
91	Bristow	15,000.00	2,500.00	300.00	
92	Britt	36,000.00			
93	Brooklyn	39,000.00			128.80
94	Brunsville	7,000.00			
95	Buckeye				2,000.00
96	Buck Grove	4,500.00			
97	Buffalo	1,000.00			
98	Buffalo Center	11,400.00			5,178.00
99	Burt	13,500.00	11,500.00		1,304.37
100	Bussey				
101	Calamus				
102	Callendar		12,000.00		
103	Calmar	8,300.00	26,550.00		
104	Calumet				226.11
105	Camanche				
106	Cambridge	13,900.00			1,742.86
107	Cantril				
108	Carbon				
109	Carlisle				
110	Carpenter	7,900.00			
111	Carson		12,000.00		
112	Cascade	27,500.00	16,000.00		4,101.85
113	Casey	11,500.00			1,429.77
114	Castalia	2,000.00			
115	Castana	15,100.00			
116	Castle Hill (R.F.D. Waterloo)	2,500.00	374.75		
117	Cedar Heights (R.F.D. Waterloo)				1,557.26
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	37,500.00			
123	Chatsworth				
124	Chelsea	8,000.00		606.00	
125	Chester				
126	Chillicothe				
127	Churdan	33,500.00			26.20
128	Cincinnati				1,550.00
129	Clare	9,500.00			
130	Clarence	8,000.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscel- laneous debts	Total special debts	Number
							65
							66
							67
							68
							69
		2,284.45					70
		21,000.00		1,170.99		1,170.99	71
							72
		4,500.00					73
							74
		8,000.00					75
		2,256.00					76
		26,500.00	11,000.00			11,000.00	77
							78
		2,500.00					79
		600.00					80
							81
	6,700.00	13,200.00	12,700.00			12,700.00	82
		6.00					83
		18,500.00					84
		20,000.00					85
							86
		8,000.00					87
							88
		50,800.00	8,500.00			8,500.00	89
		17,800.00					90
		36,000.00					91
		39,128.80					92
		7,000.00					93
		2,000.00					94
		4,500.00					95
		1,000.00					96
		16,578.00					97
		26,304.87	7,000.00			7,000.00	98
							99
							100
		12,000.00					101
		34,850.00					102
		226.11					103
							104
		15,642.86					105
							106
							107
							108
							109
		7,900.00					110
		12,000.00	11,000.00			11,000.00	111
		47,601.85	41,914.42			41,914.42	112
		12,929.77					113
		2,000.00					114
		15,100.00					115
		2,874.75	3,800.00			3,800.00	116
		1,557.26	86,636.25			86,636.25	117
		3,700.00					118
		7,000.00					119
		19,000.00	12,442.49			12,442.49	120
		9,000.00					121
		37,500.00	67,000.00			67,000.00	122
							123
		8,606.00					124
							125
							126
		33,526.20	4,400.00			4,400.00	127
		1,550.00					128
		9,500.00					129
		8,000.00					130

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
131	Clarksville	21,000.00			1,620.00
132	Clayton				
133	Clearfield				
134	Cleghorn				
135	Clemons	300.00			
136	Clermont	30,000.00	7,500.00		900.00
137	Olio				
138	Clover Hills (Via Valley Jct.)				
139	Clutier	6,500.00			
140	Coburg				730.82
141	Coggon	4,000.00			
142	Coin	18,900.00			
143	Colesburg	932.00			
144	College Springs				
145	Collins	26.53			
146	Colo	15,000.00			
147	Columbus City				
148	Columbus Junction	33,500.00			
149	Conesville				
150	Conrad	5,500.00			
151	Conway	200.00			
152	Coon Rapids	34,500.00			5,516.80
153	Coppock				
154	Coralville (Via Iowa City Route)				
155	Correctionville	15,000.00	13,000.00		
156	Corwith	11,500.00		7,000.00	710.06
157	Corvdon	47,522.32	100,900.00		4,238.72
158	Cotter				
159	Coulter	18,000.00			
160	Craig	8,800.00			
161	Crawfordsville	15,000.00			326.75
162	Cromwell				
163	Crystal Lake	2,100.00			
164	Cumberland	1,000.00			
165	Curlew	3,500.00			
166	Cushing	12,000.00			1,430.00
167	Cylinder	4,000.00			
168	Dakota City	11,500.00			5.00
169	Dallas				1,695.53
170	Dallas Center	19,800.00			343.38
171	Dana				
172	Danbury	18,700.00			3.60
173	Danville	500.00			500.00
174	Davis City	15,000.00			
175	Dawson	5,000.00			
176	Dayton	23,500.00	22,500.00		
177	Decatur City				
178	Dedham	4,000.00			
179	Deen River	5,000.00			
180	Defiance				
181	Delaware				
182	Delhi				
183	Delmar	5,500.00			
184	De'oit				
185	Delphos				
186	Delta				
187	Denver	13,133.00	1,000.00		
188	Derby				
189	De Soto				
190	De Witt	42,300.00			
191	Dexter	9,500.00	45,200.00		342.00
192	Diagonal				
193	Dickens	3,000.00			
194	Dike	2,300.00			700.00
195	Dixon	4,500.00			
196	Dolliver	5,000.00			1.60

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		22,620.00	10,692.36			10,692.36	131
							132
							133
							134
		300.00					135
		38,400.00					136
							137
							138
		6,500.00					139
		730.82					140
		4,000.00					141
		18,900.00					142
		932.00					143
							144
		26.53					145
		15,000.00					146
							147
		33,500.00	48,500.00			48,500.00	148
							149
		5,500.00					150
		200.00	4,500.00			4,500.00	151
		40,016.80	5,500.00			5,500.00	152
							153
							154
		28,000.00					155
	5,700.00	24,910.06	34,500.00			34,500.00	156
		152,661.04	2,796.43			2,796.43	157
							158
		18,000.00					159
		8,800.00					160
		15,326.75					161
							162
		2,100.00					163
		1,000.00					164
		3,500.00					165
		13,430.00	12,012.35			12,012.35	166
		4,000.00					167
		11,505.00					168
		1,695.53					169
		20,143.38					170
							171
		18,703.60	6,000.00			6,000.00	172
		1,000.00					173
		15,000.00					174
		5,000.00					175
		46,000.00	20,819.37	12,814.33		33,633.70	176
							177
		4,000.00					178
		5,000.00					179
							180
							181
							182
		5,500.00					183
							184
							185
							186
		14,133.00					187
							188
							189
		42,300.00					190
	550.00	55,592.00	30,600.00			30,600.00	191
							192
		3,000.00					193
		3,000.00					194
		4,500.00					195
		5,001.60					196

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
197	Donahue	4,000.00			
198	Donnan				
199	Donnellson	4,500.00			
200	Doon	20,800.00			2,184.59
201	Dougherty				
202	Dow City	9,300.00			
203	Dows	10,500.00			
204	Drakesville				
205	Dumont		19,200.00		7.80
206	Duncombe	6,800.00			1,211.27
207	Dundee				
208	Dunkerton				
209	Dunlap	12,000.00	32,000.00	1,988.70	24,170.00
210	Durant	20,600.00			986.92
211	Dyersville	13,000.00		2,000.00	
212	Dysart	28,000.00	9,000.00		
213	Earlham	23,700.00	9,000.00		
214	Earling				
215	Earlville	4,000.00			
216	Early	13,100.00	18,500.00		3,451.21
217	Eddyville	5,300.00	16,000.00		1,072.68
218	Edenville (Rhodes P.O.)	7,000.00			
219	Edgewood	24,000.00			1,483.40
220	Elberon				
221	Eldridge	1,000.00	2,500.00		
222	Elgin	29,000.00			501.05
223	Elkader				5,392.72
224	Elkhart		9,500.00		67.05
225	Elk Horn	8,500.00			
226	Elkport				2,399.63
227	Elliott	9,900.00	2,000.00		
228	Ellston				433.53
229	Ellsworth	16,500.00			
230	Elma	13,500.00	10,000.00		
231	Ely				
232	Emerson				
233	Enworth	6,000.00	2,000.00		
234	Essex	1,000.00			
235	Everly	36,500.00			
236	Exira	7,000.00	24,000.00	10,500.00	
237	Exline				3,379.70
238	Fairbank	10,000.00	4,500.00		
239	Farley		13,800.00		
240	Farmersburg				
241	Farmington				94.69
242	Farnhamville		13,500.00	2,000.00	
243	Farragut	24,500.00			
244	Fayette	1,800.00	4,500.00	600.00	443.40
245	Fenton	17,500.00			
246	Ferguson	4,500.00	500.00		
247	Fertile	4,000.00			
248	Floris				
249	Floyd	15,500.00			
250	Fonda	117,866.29			
251	Fontanelle		19,000.00		34.10
252	Fort Atkinson				
253	Fostoria	8,000.00			
254	Franklin				
255	Fraser				
256	Fredericksburg		10,500.00		
257	Frederika				
258	Fredonia				
259	Fremont				
260	Galt	10,000.00			236.00
261	Galva	5,000.00			3,162.50
262	Garber				1,514.97

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		4,000.00					197
		4,500.00					198
		22,984.59	22,500.00			22,500.00	199
							200
		9,300.00	10,500.00			10,500.00	201
		10,500.00					202
							203
		19,207.80	18,300.00			18,300.00	204
		8,011.27					205
							206
							207
							208
		70,158.70	8,000.00	150,121.42		158,121.42	209
		21,586.92	5,500.00			5,500.00	210
		15,000.00					211
		37,000.00	18,962.25			18,962.25	212
		32,700.00					213
							214
		4,000.00					215
		35,051.21					216
		22,372.68					217
		7,000.00					218
		25,483.40					219
							220
		3,500.00					221
		29,501.05					222
		5,392.72					223
		9,567.05					224
		8,500.00					225
		2,399.63					226
		11,900.00	46,500.00			46,500.00	227
		438.53					228
		16,500.00					229
		23,500.00	14,300.00			14,300.00	230
							231
							232
		8,000.00					233
		1,000.00					234
		36,500.00					235
		41,500.00	15,000.00			15,000.00	236
		3,379.70					237
		14,500.00					238
		13,800.00					239
							240
		94.69					241
		15,500.00					242
		24,500.00	7,000.00			7,000.00	243
		7,343.40					244
		17,500.00					245
		5,000.00					246
		4,000.00					247
							248
		15,500.00					249
		117,866.29		145,400.00		145,400.00	250
		19,034.10					251
							252
		8,000.00					253
							254
							255
		10,500.00					256
							257
							258
							259
		10,236.00					260
		8,162.50					261
		1,514.97					262

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
263	Garden Grove				
264	Garnavillo				
265	Garner				
266	Garrison	34,500.00	3,000.00		
267	Garwin				
268	Geneva		24,000.00		
269	George				
270	Gilbert	9,500.00			
271	Gilbertville		7,000.00		
272	Gilman				100.00
273	Gilmore City		3,000.00		1,752.71
274	Gladbrook		39,000.00		1,206.46
275	Glidden		19,700.00		
276	Goldfield	7,000.00	7,500.00	10,500.00	145.20
277	Goodell		7,500.00		
278	Goose Lake				
279	Gowrie	2,200.00			
280	Graettinger	3,900.00	11,500.00		36.60
281	Grafton				
282	Graf		11,000.00		
283	Grand Junction				
284	Grand Mound	45,000.00			1,600.00
285	Grand River				1,500.00
286	Grandview				
287	Granger	2,500.00			2,000.00
288	Grant	18,000.00			500.00
289	Grant City				
290	Granville				
291	Gravity	13,500.00	2,200.00		
292	Gray				49.48
293	Greeley		12,000.00		362.59
294	Greene		4,500.00		
295	Greenfield	16,350.00			240.44
296	Green Island	70,500.00			
297	Greenville				
298	Grimes	450.00			200.00
299	Griswold				
300	Grundy Center	8,187.90	5,000.00		541.21
301	Gruver	8,077.80			
302	Guernsey	2,500.00			
303	Guthrie Center	43,321.17	3,000.00		505.15
304	Guttenberg		8,100.00		978.39
305	Halbur		5,500.00		
306	Hamilton				
307	Hancock				
308	Hanlontown		8,000.00		
309	Hansell				573.49
310	Harcourt	5,000.00			200.00
311	Hardy		6,700.00		
312	Harper				83.87
313	Harpers Ferry		2,950.00		
314	Harris	7,000.00	14,000.00		
315	Hartford		6,000.00		
316	Hartley		108,900.00		
317	Hartwick				
318	Harvey				
319	Hastings		1,000.00		
320	Havelock		9,000.00		
321	Hawkeye		14,500.00		1,000.00
322	Hayesville	2,300.00			
323	Hazleton				
324	Hedrick	9,500.00	12,500.00		
325	Henderson				
326	Hepburn				
327	Hills				
328	Hillsboro				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							263
43,463.43		80,963.43	146,833.91			146,833.91	264
		24,000.00					265
		9,500.00					266
		7,000.00					267
		100.00					268
		4,752.71		233.72		233.72	269
		40,206.46	68,500.00			68,500.00	270
		19,700.00					271
10,350.00		35,495.20	11,500.00			11,500.00	272
		7,500.00					273
		2,200.00					274
		15,436.60	11,434.74			11,434.74	275
1,806.30		12,806.30					276
		46,600.00	11,593.87			11,593.87	277
		1,500.00	16,798.57			16,798.57	278
		4,500.00					279
		18,500.00					280
		15,700.00	9,100.00			9,100.00	281
		49.48					282
		12,362.59					283
		4,500.00					284
		16,590.44	2,800.00			2,800.00	285
		70,500.00					286
		650.00					287
		13,729.11					288
		8,077.80					289
		2,500.00					290
		46,826.32					291
	407.87	9,486.26					292
		5,500.00					293
		8,000.00					294
		573.49					295
		5,200.00					296
		6,700.00					297
		83.87					298
		2,950.00					299
		21,000.00	18,611.20			18,611.20	300
		6,000.00					301
		108,900.00	108,497.27			108,497.27	302
		1,000.00					303
		9,000.00					304
		15,500.00	800.00			800.00	305
		2,300.00					306
		22,000.00	25,000.00			25,000.00	307
							308
							309
							310
							311
							312
							313
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TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
329	Hinton		10,500.00		
330	Holland				
331	Holstein	17,000.00	68,000.00		
332	Holy Cross (Via No. Buena Vista)				
333	Hopeville				
334	Hopkinton	7,536.65			
335	Hornick	11,500.00			
336	Hospers	9,500.00	16,000.00		
337	Hubbard				30.75
338	Hudson				
339	Hull	5,000.00	9,000.00	3,500.00	7,000.00
340	Humeston			2,500.00	
341	Hurstville				
342	Huxley		32,500.00		
343	Imogene	6,000.00			
344	Inwood				
345	Ionia		14,000.00		
346	Ireton	11,800.00	8,000.00		
347	Irwin		4,000.00		450.95
348	Jackson Junction				
349	Jamaica				6.24
350	Janesville				
351	Jesup	14,400.00	4,500.00		53.20
352	Jewell Junction	37,000.00			3,685.11
353	Joice	6,000.00			748.33
354	Jolley		5,000.00		
355	Kalona				46.71
356	Kamrar		5,500.00		
357	Kanawha	5,000.00	30,500.00		169.10
358	Kellerton				
359	Kelley		9,000.00		
360	Kellogg	7,000.00			
361	Kensett				
362	Kent		5,500.00		
363	Kenwood Park	27,500.00			8,862.26
364	Keosauqua	3,500.00			
365	Keota	26,000.00			1,000.00
366	Keswick				
367	Keystone		12,000.00		15.00
368	Kimballton		25,000.00		
369	Kingsley	15,500.00			1,441.90
370	Kinross	2,100.00			
371	Kirkman		6,000.00		
372	Kirkville	3,100.00			
373	Kiron				
374	Klemme	33,000.00			
375	Knierim				
376	Knowlton (Via Diagonal)				
377	Lacona	12,000.00			
378	Ladora		16,000.00		
379	Lakota		4,000.00		
380	Lake Mills	25,000.00			167.80
381	Lake Park	20,000.00	6,500.00		
382	Lake View	11,750.00			.65
383	Lamoni	5,050.39	25,000.00		531.58
384	Lamont		4,500.00		14.40
385	Lamotte	500.00			
386	Lanesboro				
387	Lansing	12,500.00			
388	La Porte City	18,000.00			2,511.81
389	Larchwood	1,500.00	8,000.00		
390	Larrabee	5,000.00			
391	Latimer				
392	Lattners (R. F. D. No. 14 Via Epworth)				
393	Laurel				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		10,500.00					329
		85,000.00	184,000.00			184,000.00	330
							331
		7,536.65					332
		11,500.00	1,200.00			1,200.00	333
		25,500.00					334
		30.75	3,500.00			3,500.00	335
			17,500.00			17,500.00	336
		24,500.00	31,500.00			31,500.00	337
		2,500.00					338
							339
		32,500.00					340
		6,000.00					341
							342
		14,000.00					343
		14,800.00	22,671.12			22,671.12	344
		4,450.95					345
							346
	1,000.00	1,006.24					347
	400.00	400.00					348
		18,953.20					349
		40,685.11	1,081.60	2,181.03		3,262.63	350
		6,748.33					351
		5,000.00					352
		46.71					353
		5,500.00					354
		40,169.10	15,995.82			15,995.82	355
4,500.00							356
		9,000.00					357
		7,000.00					358
							359
		5,500.00					360
		36,362.26	22,398.54	108.12		22,506.66	361
		3,500.00					362
		27,000.00					363
							364
		12,015.00					365
		25,000.00					366
		16,941.90	87,000.00	1,700.00	4,367.09	93,067.09	367
		2,100.00					368
		6,000.00					369
		31,000.00					370
							371
		33,000.00					372
							373
							374
		12,000.00					375
		16,000.00					376
		4,000.00					377
		25,167.80	2,639.00			2,639.00	378
		26,500.00	31,500.00			31,500.00	379
		11,750.65					380
10,000.00		40,581.97	34,507.23			34,507.23	381
		4,514.40					382
		500.00					383
							384
		12,500.00					385
		20,511.81	32,223.79			32,223.79	386
		9,500.00					387
		5,000.00					388
							389
							390
							391
							392
							393

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
394	Laurens	44,800.00			10,181.80
395	Lawler		9,500.00		
396	Lawton	3,700.00			1,000.00
397	Le Claire	5,000.00			
398	Ledyard		3,200.00		471.00
399	Le Grand	1,500.00			
400	Lehigh	12,000.00	16,500.00		
401	Leighton				1,653.52
402	Leland				
403	Lenox	45,000.00		18,445.60	
404	Le Roy				
405	Lester	13,000.00			
406	Letts		3,000.00		
407	Lewis				
408	Libertyville	2,400.00			3.50
409	Lidderdale	12,000.00			
410	Lime Springs				
411	Lincoln	11,500.00			392.50
412	Linden	2,400.00			
413	Lineville	9,000.00			
414	Linn Grove	15,000.00			55.74
415	Lisbon	6,900.00	6,000.00	7,500.00	9,251.81
416	Liscomb		2,500.00		
417	Littleport				
418	Little Rock	20,500.00			
419	Little Sioux		8,300.00		
420	Livermore	14,600.00			
421	Lockridge				
422	Logan	76,700.00	20,500.00		2,545.65
423	Lohrville	56,100.00			215.45
424	Lone Rock	10,000.00			
425	Lone Tree				
426	Long Grove	4,500.00			
427	Lorimor			1,000.00	
428	Lost Nation	22,100.00			
429	Lovilia				
430	Lowden		11,000.00		
431	Low Moor	14,310.33			2,290.76
432	Luana				
433	Lucas				
434	Luther	1,300.00			392.00
435	Lu Verne	22,000.00			725.00
436	Luxemburg				
437	Luzerne				
438	Lynnville				
439	Lytton	28,000.00			17.83
440	Macedonia	5,000.00	4,500.00		
441	Macksburg				
442	Madrid	52,400.00	22,500.00		8,614.57
443	Magnolia				
444	Malcom	1,000.00			
445	Mallard	5,000.00			452.83
446	Maloy				
447	Malvern	34,300.00	20,000.00		
448	Manilla	27,000.00	19,500.00		2,985.31
449	Manly	10,000.00			30.90
450	Manning	15,000.00	27,000.00		
451	Manson		155,447.00		312.51
452	Mapleton	22,000.00	18,500.00		1,750.00
453	Marathon		23,550.00		
454	Marbel Rock	18,500.00			362.00
455	Marcus	4,000.00	16,500.00	8,000.00	
456	Marne		14,000.00		1,084.87
457	Marquette	12,300.00			611.50
458	Martelle				
459	Martinsburg				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		54,981.84		13,764.66		13,764.66	394
		9,500.00					395
		4,700.00					396
		5,000.00					397
		3,671.00					398
		1,500.00					399
		28,500.00					400
		1,653.52					401
		63,445.60					402
							403
		13,000.00					404
		3,000.00					405
							406
		2,403.50					407
		12,000.00					408
							409
		11,892.50					410
		2,400.00	2,730.93			2,730.93	411
		9,000.00					412
		15,055.74	2,184.00			2,184.00	413
12,500.00		42,151.81	36,999.05			36,999.05	414
		2,500.00					415
							416
		20,500.00	6,000.00			6,000.00	417
		8,300.00					418
		14,600.00	9,053.62			9,053.62	419
							420
		99,745.65	39,000.00			39,000.00	421
		56,315.45	71,372.23			71,372.23	422
		10,000.00					423
							424
		4,500.00					425
		1,000.00					426
		22,100.00	6,600.00			6,600.00	427
							428
		11,000.00					429
		16,601.09					430
							431
							432
		1,692.00					433
		22,725.00					434
							435
							436
							437
		28,017.83					438
		9,500.00					439
							440
		83,514.57	19,600.00			19,600.00	441
							442
		1,000.00					443
		5,452.83					444
							445
		54,300.00					446
		49,485.31	21,000.00			21,000.00	447
		10,030.90					448
		42,000.00	54,000.00			54,000.00	449
		155,759.51	153,288.30			153,288.30	450
		42,250.00	101,000.00			101,000.00	451
		23,550.00					452
		18,862.00					453
		28,500.00					454
		15,084.87					455
		12,911.50					456
							457
							458
							459

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
460	Martensdale		4,000.00		
461	Marysville				
462	Masonville				
463	Massena				
464	Matlock	2,600.00			
465	Maurice		16,900.00		1,311.19
466	Maxwell		15,500.00		1.05
467	Maynard		13,500.00		
468	Maysville (Walcott P.O.)				
469	McCal'sburg	6,000.00			
470	McCausland		2,000.00		
471	McClelland	8,000.00			
472	McGregor	11,000.00			6,809.35
473	McIntire				
474	Mechanicsville		2,500.00		379.05
475	Mediapolis		500.00		1,360.57
476	Melbourne				5,711.12
477	Melcher	3,000.00	6,500.00		2,137.80
478	Melrose				3.90
479	Melvin		14,000.00		
480	Menlo				
481	Meriden				
482	Merrill		26,500.00		
483	Meservey	2,000.00	8,500.00		239.25
484	Meyer				
485	Middletown				
486	Miles		7,500.00		
487	Milford	9,750.00	43,500.00		
488	Millersburg				
489	Millerton				
490	Milo	7,900.00			
491	Milton				261.00
492	Minburn	2,234.70	2,500.00		
493	Minden	2,500.00			
494	Mingo				
495	Mitchell	7,000.00			
496	Mitchellville	32,500.00			1,136.75
497	Modale				626.02
498	Mondamin	2,600.00			
499	Moneta				726.61
500	Monmouth	150.00			
501	Monona	69,000.00			
502	Monroe	2,500.00	55,000.00	1,500.00	1,104.52
503	Montezuma	30,200.00	12,000.00		10,667.97
504	Montour				
505	Montrose				
506	Moorhead	13,000.00			
507	Moorland		7,000.00		
508	Moravia				
509	Morning Sun				
510	Morrison				
511	Moulton	500.00	48,000.00	12,500.00	3,634.73
512	Mt. Aurburn				
513	Mt. Ayr	19,000.00	41,000.00		
514	Mt. Sterling				
515	Mt. Union	3,000.00			
516	Mt. Vernon	48,900.00			6,154.81
517	Moville		22,800.00		
518	Murray				
519	Nashua	17,500.00			
520	Nemaha				
521	Neola				5,011.50
522	New Albin				2,435.19
523	Newell		26,275.00		6,300.00
524	Newhall				
525	New Hartford	5,000.00			1,000.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		4,000.00					460
							461
							462
		2,600.00					463
		18,211.19	2,500.00	6,400.00		8,900.00	464
		15,501.05					465
		13,500.00					466
							467
		6,600.00					468
		2,000.00					469
		8,000.00					470
		17,809.35					471
							472
		2,879.05					473
		1,860.57					474
		5,711.12					475
		11,637.80	2,400.00			2,400.00	476
		8.90					477
		14,000.00					478
							479
							480
		26,500.00	27,500.00			27,500.00	481
		10,739.25					482
							483
							484
		7,500.00					485
		53,250.00					486
							487
							488
		7,900.00					489
		261.00					490
		4,734.70	6,520.02			6,520.02	491
		2,500.00					492
							493
		7,000.00					494
		33,636.75					495
		626.02					496
		2,600.00					497
		726.61					498
		150.00					499
		69,000.00	7,776.42			7,776.42	500
		60,104.52					501
		52,867.97					502
							503
							504
		13,000.00					505
		7,000.00					506
							507
							508
							509
		64,634.73	26,334.00	78,700.00	9,000.00	114,034.00	510
		60,000.00					511
							512
		3,000.00					513
		55,054.81					514
		22,800.00	29,437.54			29,437.54	515
							516
		17,500.00	55,536.72			55,536.72	517
							518
		5,011.50					519
1,500.00		8,935.19					520
		32,575.00	14,401.73			14,401.73	521
							522
							523
		6,000.00					524
							525

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
526	New Liberty				500.00
527	New London	30,200.00			
528	New Market				724.65
529	New Providence				
530	New Sharon	19,000.00	8,000.00		149.00
531	New Vienna				
532	New Virginia				
533	Nichols				
534	Nodaway				
535	Nora Springs	22,500.00			
536	Northboro	4,500.00			
537	North Buena Vista				
538	North English	16,000.00	42,000.00		2,599.01
539	North Liberty				
540	North Washington				
541	Northwood	1,512.35	12,000.00		
542	Norwalk				
543	Norway		500.00		
544	Numa				
545	Oakland	6,500.00	34,000.00	2,000.00	604.82
546	Oakville		7,500.00		
547	Ocheyedan	16,000.00	20,000.00		958.74
548	Odebolt	30,300.00	30,000.00		
549	Ogden	15,000.00	8,000.00		56.28
550	Okoboji				
551	Olds				
552	Olin		10,000.00		1,754.80
553	Ollie				
554	Oneida				
555	Onslow		5,500.00		
556	Orange City	111,500.00			
557	Orchard				
558	Orient	9,000.00			
559	Orleans				
560	Ossian	13,500.00			7,124.80
561	Osterdock				
562	Oto		14,000.00		
563	Ottosen		7,500.00		
564	Oxford	500.00	10,000.00		
565	Oxford Junction	28,000.00	4,000.00		2,114.00
566	Oyens				
567	Pacific Junction				
568	Packwood				
569	Palmer	16,600.00			
570	Palo				
571	Panama	4,500.00			
572	Panora	21,500.00	2,500.00		837.59
573	Parkersburg				1,408.63
574	Parnell				
575	Paton	20,000.00			
576	Patterson				
577	Paullina	27,000.00		3,000.00	3,821.30
578	Persla	5,000.00			
579	Peru				
580	Peterson	621.09			
581	Pierson				7,378.00
582	Pilot Mound				29.19
583	Pioneer				
584	Pisgah	11,000.00			2,088.37
585	Plainfield				
586	Plano				
587	Pleasanton				
588	Pleasant Plain				
589	Pleasantville	33,000.00	16,000.00		
590	Plover		12,000.00		
591	Plymouth				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		500.00					526
		30,200.00					527
		724.65					528
		22,149.00	13,500.00			13,500.00	529
							530
							531
							532
							533
		22,500.00	18,852.32			18,852.32	534
		4,500.00					535
							536
		60,599.01	16,518.21			16,518.21	537
							538
							539
		13,512.35					540
							541
		500.00					542
		43,104.82	7,500.00			7,500.00	543
		7,500.00					544
		36,958.74					545
		60,300.00	208,679.99			208,679.99	546
		23,056.28		1,385.35		1,385.35	547
							548
							549
		11,754.80					550
							551
							552
		5,500.00					553
		111,500.00	64,109.92			64,109.92	554
							555
		9,000.00					556
		20,624.80	11,000.00	11,000.00		22,000.00	557
							558
		14,000.00					559
		7,500.00					560
		10,500.00					561
		34,114.00					562
							563
							564
		16,600.00					565
							566
		4,500.00					567
		24,837.59					568
		1,408.63	94,500.00			94,500.00	569
							570
		20,000.00					571
							572
		33,821.30	81,500.00			81,500.00	573
		5,000.00					574
							575
		621.09					576
		7,378.00	13,219.42			13,219.42	577
		29.19					578
							579
		13,088.37					580
							581
							582
							583
							584
							585
							586
							587
		49,000.00	18,000.00			18,000.00	588
		12,000.00					589
							590
							591

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
592	Pocahontas.....		64,000.00		571.01
593	Polk City.....				
594	Pomeroy.....		188,578.52		7,151.54
595	Popejoy.....				260.00
596	Portsmouth.....	8,500.00			
597	Postville.....	35,000.00			4,446.37
598	Prairieburg.....	4,500.00			
599	Prairie City.....		7,500.00		
600	Prescott.....	11,500.00			
601	Preston.....				3,664.25
602	Primghar.....		8,000.00		
603	Princeton.....				
604	Promise City.....				
605	Protivin.....	800.00			
606	Pulaski.....				
607	Quasqueton.....	131.17			
608	Quimby.....	47,000.00			
609	Radcliffe.....		10,900.00		
610	Rake.....	7,004.00			1,482.56
611	Ralston.....				206.00
612	Randalla.....				
613	Randolph.....		3,500.00		
614	Rathbun.....				
615	Readlyn.....	2,000.00			
616	Reasnor.....				
617	Redding.....				
618	Redfield.....	9,900.00	13,000.00		1,478.75
619	Reinbeck.....	48,500.00			
620	Rembrandt.....		3,000.00		
621	Remsen.....				
622	Renwick.....	16,500.00			2,305.10
623	Riceville.....		14,400.00		10,686.82
624	Richland.....				2,071.74
625	Picketts.....	1,500.00	4,000.00		
626	Ridgeway.....		8,000.00		
627	Pinard.....				27.60
628	Ringsted.....	12,100.00			
629	Rinney.....		20,300.00		
630	Riverside.....		10,000.00		3,475.32
631	Riverton.....				
632	Robins.....				
633	Rock Falls.....				
634	Rockford.....	61,650.00	4,000.00		
635	Rockingham.....	17,000.00			
636	Rock Valley.....	20,000.00	24,000.00		
637	Rockwell.....	17,000.00			
638	Rodman.....				
639	Rodney.....		2,200.00		
640	Roland.....	14,000.00	13,500.00		
641	Rolfe.....	20,750.00			
642	Rome.....			50.00	
643	Rose Hill.....	1,500.00			
644	Rowan.....				242.80
645	Rowley.....				300.00
646	Royal.....	5,500.00			
647	Rudd.....	10,500.00	8,000.00		7.85
648	Runnells.....	5,500.00			422.86
649	Russell.....				
650	Ruthven.....	20,000.00			
651	Rutland.....				
652	Ryan.....	4,000.00			
653	St. Ansgar.....	10,500.00	2,863.00		
654	St. Anthony.....				
655	St. Charles.....				
656	St. Lucas.....				
657	St. Mary's.....				448.37

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		64,571.01	65,814.82			65,814.82	592
		195,730.06					593
		260.00					594
		8,500.00					595
		39,446.37	48,900.00			48,900.00	596
		4,500.00					597
		7,500.00					598
		11,500.00					599
		3,664.25	38,984.12			38,984.12	600
		8,000.00	1,300.00			1,300.00	601
							602
							603
		800.00					604
							605
		181.17					606
		47,000.00					607
		10,900.00					608
		8,436.56					609
		200.00					610
							611
		8,500.00					612
							613
		2,000.00					614
	310.00	310.00					615
							616
		24,378.75	16,500.00			16,500.00	617
		48,500.00					618
		3,000.00					619
							620
		18,805.10					621
		25,086.82		1,790.00		1,790.00	622
		2,071.74					623
		5,500.00					624
		8,000.00					625
		27.60					626
		12,100.00					627
		20,800.00					628
		13,475.32	16,100.00			16,100.00	629
							630
							631
							632
		65,650.00					633
		17,000.00					634
		44,000.00					635
		17,000.00					636
							637
		2,200.00					638
		27,500.00	8,062.85			8,062.85	639
		20,750.00					640
		50.00					641
		1,500.00					642
		242.80					643
		300.00					644
		5,500.00					645
		19,407.85	10,322.44			10,322.44	646
		5,922.86					647
							648
		20,000.00	8,500.00			8,500.00	649
							650
		4,000.00					651
		13,363.00	29,000.00			29,000.00	652
							653
							654
							655
							656
		448.87					657

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
658	St. Olaf				
659	St. Paul (R.F.D. West Point)				
660	Sabula				
661	Salem				
662	Salix				
663	Sanborn	38,100.00			7,958.82
664	Sandyville (Via Ackworth)				
665	Scarville		40,000.00		
666	Schaller	22,500.00	33,000.00		
667	Schleswig		30,000.00		
668	Scranton				1,688.18
669	Searsboro				
670	Sergeant Bluff	20,000.00			
671	Shambaugh				455.00
672	Shannon City		9,700.00		300.00
673	Sharpsburg	5,000.00			
674	Sheffield	32,550.00	23,500.00		110.70
675	Shelby	55,969.81	11,000.00		833.50
676	Sheldahl				
677	Shell Rock				
678	Shellsburg				2,000.00
679	Sibley	6,500.00	43,000.00		60.25
680	Sidney	13,000.00	10,000.00		2,667.98
681	Silver City				316.09
682	Sioux Center	18,800.00	23,500.00	1,960.00	1,118.99
683	Sioux Rapids	6,000.00			312.00
684	Slater	7,500.00			17.00
685	Sloan		10,000.00		
686	Smithland	5,000.00			153.25
687	Soldier	16,600.00			
688	Solon				
689	Somers				
690	South English				
691	Spillville		3,900.00		
692	Spirit Lake	37,302.74	62,800.00	11,500.00	7,108.61
693	Spragueville				
694	Springbrook				
695	Spring Hill				
696	Springville				
697	Stacyville	8,000.00			
698	Stanhope	7,500.00			
699	Stanley				
700	Stanton		18,800.00		
701	Stanwood				1,500.00
702	State Center	6,500.00	16,500.00		6.25
703	Steamboat Rock				
704	Stockport				400.00
705	Stockton				
706	Story City	22,500.00	65,500.00		3,587.84
707	Stout	2,500.00	7,000.00		
708	Stratford	18,800.00	3,000.00		
709	Strawberry Point	15,549.09			10,477.97
710	Struble				1,269.04
711	Sully		5,500.00		
712	Sumner	42,500.00	9,000.00		4,700.00
713	Superior		13,500.00		750.00
714	Sutherland	3,500.00			
715	Swalesdale				
716	Swan			150.00	
717	Swea City	30,000.00			
718	Tabor	44,344.16	8,000.00		24,094.03
719	Templeton	4,500.00			165.00
720	Tennant				
721	Terril	1,500.00			
722	Thayer				
723	Thompson	16,550.00			1,896.56

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							658
							659
							660
							661
		46,058.82	38,411.03			38,411.03	662
							663
		40,000.00					664
		55,500.00	50,000.00			50,000.00	665
		30,000.00					666
		1,688.18					667
							668
		20,000.00	10,000.00			10,000.00	669
		455.00					670
		10,000.00					671
		5,000.00					672
		56,160.70					673
		67,803.31	74,821.31	534.89		75,356.20	674
							675
							676
		2,000.00					677
		49,560.25	182,000.00			182,000.00	678
		25,667.98	54,500.00			54,500.00	679
		316.09					680
		45,378.99	63,584.33			63,584.33	681
		6,312.00	14,500.00			14,500.00	682
		7,517.00					683
		10,000.00	58,385.78			58,385.78	684
		5,153.25					685
		16,600.00					686
							687
							688
							689
		3,900.00					690
		118,711.35	227,860.00			227,860.00	691
							692
							693
							694
							695
		8,000.00					696
	3,000.00	10,500.00	28,286.45			28,286.45	697
		18,800.00	10,916.37			10,916.37	698
		1,500.00					699
	2,134.36	25,140.61					700
							701
		400.00					702
							703
		91,587.84					704
		9,500.00					705
		21,800.00	31,504.42			31,504.42	706
		26,027.06					707
		1,269.04					708
		5,500.00					709
		56,200.00	73,000.00			73,000.00	710
		14,250.60					711
		3,500.00					712
							713
		150.00					714
		30,000.00	21,500.00			21,500.00	715
		76,438.19	77,205.12			77,205.12	716
		4,665.00					717
							718
		1,500.00					719
							720
							721
							722
		18,446.56					723

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
724	Thor		2,000.00		
725	Thornburg				
726	Thornton	8,000.00			
727	Thurman				
728	Tiffin				320.61
729	Tingley	10,000.00			
730	Titonka				
731	Toronto				
732	Traer		85,000.00		1,668.90
733	Treynor	13,000.00			
734	Tripoli		9,000.00		750.00
735	Truesdale	3,500.00			
736	Truro				
737	Turlin				
738	Udell		2,000.00		
739	Underwood				
740	Union	6,400.00	8,900.00		
741	Unionville		2,000.00		
742	University Park				
743	Urbana	8,500.00			
744	Urbandale	3,000.00			467.02
745	Ute	28,900.00			333.22
746	Vail	4,000.00	14,000.00		
747	Valeria	2,900.00			34.00
748	Van Horn		35,000.00		
749	Van Meter				1,632.14
750	Van Wert				
751	Varina		9,500.00		
752	Victor	3,000.00			110.56
753	Vincent	11,500.00			
754	Vining	400.00			
755	Volga City				
756	Wadena				
757	Walcott				6,800.00
758	Walker				
759	Walingford				300.00
760	Wall Lake	15,900.00			
761	Walnut	19,000.00	38,500.00		
762	Wapello	5,200.00	6,500.00		13,622.12
763	Washta	20,900.00			
764	Waterville	800.00			
765	Waucoma				900.25
766	Waukegan	4,500.00			
767	Wayland				
768	Webb				887.24
769	Webster				
770	Weldon				
771	Wellman				
772	Wellsburg	2,500.00	2,000.00		460.64
773	Welton				
774	Wesley		16,000.00		202.51
775	West Bend	22,000.00			
776	West Branch	33,016.18	3,000.00		
777	West Burlington	21,050.00			
778	West Chester				
779	Westfield		5,000.00		1,192.69
780	Westgate		7,000.00	625.00	
781	West Liberty	7,200.00	13,000.00		2,300.00
782	West Mitchell				
783	Westphalia				
784	West Point	7,000.00	11,000.00		1,760.00
785	West Side	7,000.00			
786	West Union	44,342.18			6,293.35
787	Wheatland				667.82
788	Whiting		4,680.00		1,700.00
789	Whittemore	1,500.00	9,500.00	11,000.00	

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		2,000.00					724
		8,000.00					725
		320.61					726
		10,000.00					727
							728
							729
							730
	3,600.00	90,268.90					731
		13,000.00					732
		9,750.00					733
		3,500.00					734
							735
							736
		2,000.00					737
							738
		15,300.00					739
		2,000.00					740
							741
		8,500.00					742
		3,467.02					743
		29,233.22	26,500.00			26,500.00	744
		18,000.00	17,139.00			17,139.00	745
		2,934.00					746
		35,000.00					747
		1,632.14					748
							749
		9,500.00					750
		3,110.56					751
		11,500.00					752
		400.00					753
							754
							755
		6,800.00					756
							757
		300.00					758
		15,900.00	12,500.00			12,500.00	759
		57,500.00		4,500.00		4,500.00	760
36,500.00		61,822.12	90,600.00			90,600.00	761
		20,900.00	12,500.00			12,500.00	762
		800.00					763
		900.25			1,500.00	1,500.00	764
		4,500.00					765
							766
		887.24					767
							768
							769
							770
		4,960.64	29,254.02			29,254.02	771
							772
		16,202.51	10,494.27			10,494.27	773
		22,000.00					774
		36,016.18					775
		21,050.00					776
							777
		6,192.69					778
		7,625.00					779
		22,500.00					780
							781
							782
		19,760.00					783
		7,000.00					784
		50,635.53	70,989.58			70,989.58	785
		667.82					786
		6,380.00					787
		22,000.00					788
							789

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

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
790	Whitten				
791	Willey (Carroll P. O.)				
792	Williams	1,500.00		6,000.00	3,500.00
793	Williamsburg				5,867.92
794	Williamson				756.49
795	Wilton Junction	2,000.00			
796	Winfield	81,300.00			
797	Winthrop	500.00	6,000.00		
798	Wiota		9,000.00		105.83
799	Woden	2,100.00			
800	Woodbine	65,500.00			
801	Woodburn				300.00
802	Woodward	18,500.00			
803	Woolstock		2,000.00		
804	Worthington				
805	Wyoming		12,500.00		465.47
806	Yale	14,000.00			
807	Yetter				
808	Yorktown				
809	Zearing		36,000.00		
810	Zwingle				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1925

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							790
							791
16,400.00		27,400.00	15,300.00			15,300.00	792
		5,867.92					793
		756.49					794
		2,000.00					795
		81,300.00					796
		6,500.00					797
		9,105.83					798
		2,100.00					799
		65,500.00	112,000.00			112,000.00	800
		300.00					801
		18,500.00	5,500.00			5,500.00	802
		2,000.00					803
							804
		12,965.47					805
		14,000.00					806
							807
							808
		36,000.00					809
							810

TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
	Grand Totals	\$ 211,309,768.00	\$77,110,700.00	\$24,144,212.00
1	Ackley	1,124,504.00	278,600.00	103,188.00
2	Ackworth	79,316.00	8,488.00	37,996.00
3	Adair	390,172.00	154,760.00	23,456.00
4	Adel	918,616.00	256,160.00	33,924.00
5	Afton	401,836.00	113,256.00	36,840.00
6	Agency	164,308.00	47,744.00	27,284.00
7	Ainsworth	197,408.00	119,040.00	23,568.00
8	Akron	576,888.00	229,072.00	44,688.00
9	Albert City	333,196.00	184,212.00	16,960.00
10	Albion	124,388.00	46,884.00	9,752.00
11	Alburnett	137,420.00	65,564.00	
12	Alden	444,640.00	109,264.00	43,776.00
13	Alexander	287,484.00	72,268.00	41,444.00
14	Allerton	527,096.00	100,000.00	20,812.00
15	Allison	477,612.00	126,788.00	44,272.00
16	Alta	641,624.00	246,152.00	30,984.00
17	Alta Vista	56,012.00	26,148.00	4,216.00
18	Alton	486,228.00	164,544.00	148,932.00
19	Altoona	195,700.00	37,888.00	123,280.00
20	Alvord	57,912.00	15,476.00	4,352.00
21	Andover	47,080.00	10,720.00	20,360.00
22	Andrew	105,464.00	31,536.00	
23	Anita	620,112.00	208,664.00	46,216.00
24	Ankeny	383,570.00	89,482.00	15,536.00
25	Anthon	346,272.00	159,204.00	34,048.00
26	Aplington	351,916.00	79,468.00	23,008.00
27	Areadia	231,484.00	64,864.00	
28	Archer	41,500.00	50,408.00	
29	Aredale	114,936.00	70,488.00	38,440.00
30	Arion	80,172.00	36,656.00	88,960.00
31	Arispe	54,132.00	22,976.00	19,348.00
32	Arlington	316,352.00	128,720.00	
33	Armstrong	391,548.00	127,144.00	24,792.00
34	Arnolds Park	609,968.00	52,524.00	40,448.00
35	Arthur	217,784.00	27,580.00	
36	Ashton	334,756.00	112,692.00	57,936.00
37	Aspinwall	59,612.00	10,904.00	16,308.00
38	Atalissa	80,640.00	31,520.00	7,960.00
39	Athelstan	49,432.00	16,408.00	16,300.00
40	Atkins	267,820.00	114,228.00	41,100.00
41	Auburn	306,120.00	124,824.00	
42	Aurelia	370,880.00	176,484.00	36,504.00
43	Aurora	135,964.00	71,896.00	23,216.00
44	Avoca	815,416.00	215,092.00	61,520.00
45	Ayrshire	198,064.00	98,100.00	13,840.00
46	Badger	98,768.00	97,012.00	17,892.00
47	Bagley	289,160.00	120,728.00	
48	Bailey	494,312.00	38,532.00	172,772.00
49	Baldwin	101,076.00	44,264.00	28,882.00
50	Baneroft	309,620.00	141,980.00	38,828.00
51	Barnes City	132,924.00	35,272.00	46,320.00
52	Barnum	202,812.00	81,784.00	30,608.00
53	Bassett	27,384.00	28,088.00	4,100.00
54	Batavia	175,728.00	74,812.00	7,536.00
55	Battle Creek	401,192.00	248,124.00	20,376.00
56	Baxter	357,120.00	178,180.00	16,644.00
57	Bayard			
58	Beacon	79,500.00	8,300.00	99,932.00
59	Beaconsfield	87,272.00	22,724.00	33,220.00
60	Beaman	64,352.00	82,580.00	23,216.00
61	Beaver	80,484.00	49,192.00	19,224.00
62	Bellevue	901,964.00	270,100.00	68,508.00
63	Belmond	807,916.00	211,528.00	168,100.00
64	Bennett	269,848.00	125,096.00	32,752.00

AS OF JANUARY 1, 1924—LEVIES AS OF SEPTEMBER 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
\$2,253,852.00	\$314,818,532.00	\$78,704,633.00	\$227,333,763.00	\$18,751,466.81	-----	\$ 3,512,631.19	
11,508.00	1,517,800.00	379,450.00	1,168,710.00	93,480.00	5	16,350.83	1
460.00	126,260.00	31,565.00	25,730.00	55,544.00	5	515.00	2
-----	568,388.00	142,097.00	602,264.00	74,400.00	5	15,950.00	3
7,512.00	1,216,212.00	304,053.00	616,670.00	22,600.00	5	14,150.00	4
1,932.00	553,864.00	138,466.00	451,136.00	37,568.00	6	5,092.61	5
2,608.00	241,944.00	60,486.00	305,306.00	12,228.00	5	16,000.00	6
1,540.00	341,556.00	85,389.00	406,560.00	7,560.00	5	2,699.00	7
5,568.00	856,216.00	214,054.00	359,309.00	24,608.00	5	8,134.00	8
4,088.00	538,456.00	134,614.00	337,769.00	7,728.00	8	6,489.00	9
1,084.00	182,108.00	45,527.00	209,913.00	7,136.00	5	1,937.00	10
75,784.00	278,768.00	69,692.00	62,676.00	-----	-----	700.00	11
10,320.00	608,000.00	152,000.00	595,580.00	44,060.00	5	7,600.00	12
2,628.00	403,824.00	100,956.00	109,475.00	196,356.00	4	3,075.00	13
1,380.00	649,288.00	162,322.00	551,782.00	44,080.00	5	5,858.16	14
4,216.00	652,888.00	163,222.00	296,279.00	115,848.00	1	7,125.00	15
6,892.00	925,652.00	231,418.00	969,672.00	54,140.00	5	11,150.00	16
-----	86,376.00	21,594.00	106,200.00	51,632.00	5	800.00	17
2,720.00	802,424.00	200,606.00	303,900.00	54,252.00	5	10,600.00	18
10,620.00	367,488.00	91,872.00	108,212.00	114,080.00	5	2,860.00	19
1,488.00	79,228.00	19,807.00	241,600.00	-----	-----	3,272.04	20
580.00	78,740.00	19,685.00	38,000.00	6,800.00	4	589.00	21
1,052.00	138,062.00	34,513.00	184,192.00	-----	-----	1,311.00	22
3,768.00	878,760.00	219,690.00	585,720.00	50,552.00	5	10,309.25	23
1,164.00	489,752.00	122,438.00	446,410.00	59,920.00	5	7,400.00	24
5,072.00	544,596.00	136,149.00	476,000.00	26,968.00	3	8,000.00	25
740.00	455,132.00	113,783.00	834,300.00	-----	-----	2,950.00	26
1,760.00	298,108.00	74,527.00	248,400.00	60,460.00	8	3,500.00	27
17,460.00	109,368.00	27,342.00	19,350.00	-----	-----	583.81	28
728.00	224,592.00	56,148.00	93,300.00	41,196.00	6	1,035.00	29
2,848.00	208,636.00	52,159.00	34,925.00	25,456.00	-----	1,578.00	30
256.00	96,712.00	24,178.00	74,930.00	19,768.00	4.6	700.00	31
-----	445,072.00	111,268.00	268,600.00	-----	-----	6,474.00	32
7,980.00	551,464.00	137,866.00	212,500.00	10,808.00	5	9,127.79	33
3,756.00	706,696.00	176,674.00	76,400.00	-----	-----	10,924.15	34
-----	245,364.00	61,341.00	31,600.00	-----	-----	4,752.00	35
-----	535,384.00	126,346.00	91,002.00	41,960.00	6	8,605.00	36
380.00	87,204.00	21,801.00	55,300.00	-----	-----	663.77	37
456.00	120,576.00	30,144.00	47,280.00	-----	-----	1,066.33	38
232.00	82,372.00	20,593.00	8,000.00	-----	-----	300.00	39
916.00	424,064.00	106,016.00	184,670.00	-----	-----	2,135.00	40
-----	430,944.00	107,736.00	324,989.00	24,460.00	5	8,580.00	41
2,876.00	586,744.00	146,636.00	519,435.00	57,356.00	6	5,360.00	42
-----	231,076.00	57,760.00	156,250.00	4,446.00	4	1,200.00	43
6,256.00	1,096,284.00	274,571.00	1,228,170.00	54,712.00	5	12,144.00	44
556.00	310,560.00	77,640.00	42,000.00	-----	-----	5,989.60	45
1,452.00	215,124.00	53,781.00	230,300.00	58,508.00	5	2,250.00	46
19,060.00	428,948.00	107,237.00	381,835.00	-----	-----	4,045.00	47
2,424.00	708,040.00	177,010.00	10,850.00	487,140.00	5	1,602.00	48
932.00	175,104.00	43,776.00	93,025.00	22,640.00	2.6	1,000.00	49
4,308.00	494,736.00	123,684.00	169,816.00	-----	-----	9,984.79	50
3,160.00	217,676.00	54,419.00	40,480.00	96,576.00	5	1,250.00	51
628.00	315,832.00	78,958.00	85,780.00	6,160.00	9	2,960.00	52
-----	59,572.00	14,893.00	-----	-----	-----	250.00	53
460.00	258,536.00	64,634.00	204,609.00	-----	-----	2,904.00	54
1,024.00	670,716.00	167,679.00	327,900.00	-----	-----	7,000.00	55
3,616.00	555,560.00	138,890.00	1,036,967.00	15,500.00	5	12,745.00	56
-----	-----	-----	-----	-----	-----	-----	57
2,308.00	190,040.00	47,510.00	44,460.00	25,006.00	5	1,250.00	58
1,284.00	144,500.00	36,125.00	116,825.00	-----	-----	1,420.00	59
3,628.00	173,776.00	43,444.00	117,542.00	-----	-----	800.00	60
1,048.00	149,948.00	37,487.00	75,800.00	-----	-----	1,911.96	61
2,800.00	1,243,372.00	310,843.00	976,875.00	-----	-----	8,139.41	62
4,796.00	1,192,340.00	298,085.00	1,041,323.00	123,960.00	5	17,469.00	63
1,104.00	428,800.00	107,200.00	397,812.00	2,500.00	5	2,500.00	64

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

Number	Towns	Real property	Personal property	Railroad property
65	Benton	73,312.00	17,708.00	17,908.00
66	Berkley	38,272.00	21,588.00	9,208.00
67	Bernard	125,464.00	24,560.00	6,196.00
68	Bertram	59,900.00	11,548.00	59,732.00
69	Bevington	34,924.00	20,308.00	1,944.00
70	Birmingham	203,808.00	96,708.00	43,692.00
71	Blairsburg	94,524.00	56,248.00	23,008.00
72	Blairstown	354,172.00	110,288.00	15,760.00
73	Blakesburg	278,972.00		17,612.00
74	Blanchard	167,450.00	59,888.00	14,740.00
75	Blencoe	155,768.00	54,900.00	
76	Blockton	236,496.00	97,132.00	31,180.00
77	Blue Grass	147,708.00	50,692.00	21,908.00
78	Bode	197,816.00	79,456.00	14,652.00
79	Bonaparte	53,892.00	45,272.00	4,592.00
80	Bondurant	220,000.00	48,000.00	45,120.00
81	Bouton			
82	Boxholm	144,164.00	104,068.00	16,000.00
83	Boyden	202,396.00	118,116.00	16,308.00
84	Braddyville	171,620.00	57,072.00	26,128.00
85	Bradgate	93,360.00	68,548.00	34,608.00
86	Brandon	190,372.00	33,644.00	10,388.00
87	Brayton	113,240.00	50,864.00	1,624.00
88	Breda	316,984.00	104,088.00	20,372.00
89	Bridgewater	144,840.00	74,912.00	66,400.00
90	Brighton	603,736.00	104,320.00	74,604.00
91	Bristow	152,084.00	32,524.00	149,760.00
92	Britt	762,852.00	172,724.00	61,900.00
93	Brooklyn	855,948.00	214,292.00	31,216.00
94	Brunsville	82,248.00	46,060.00	19,220.00
95	Buckeye	148,900.00	89,568.00	28,300.00
96	Buck Grove	67,384.00	24,512.00	24,464.00
97	Buffalo	176,428.00	39,816.00	27,240.00
98	Buffalo Center	339,580.00	133,004.00	28,176.00
99	Burt	292,656.00	111,912.00	48,052.00
100	Bussey	190,472.00	88,752.00	29,376.00
101	Calamus	205,216.00	91,708.00	
102	Callendar	209,784.00	78,004.00	18,056.00
103	Calmar	573,196.00	153,596.00	49,908.00
104	Calumet	96,692.00	77,528.00	33,680.00
105	Camanche	194,496.00	23,524.00	166,548.00
106	Cambridge	382,252.00	133,388.00	126,420.00
107	Cantril	141,176.00	40,544.00	30,468.00
108	Carbon	55,600.00	9,588.00	
109	Carlisle	339,572.00	45,384.00	
110	Carpenter	48,604.00	39,300.00	18,268.00
111	Carson	253,652.00	91,624.00	15,300.00
112	Cascade	694,460.00	310,060.00	9,784.00
113	Casey	25,964.00	1,532.00	23,224.00
114	Castalia	192,344.00	72,232.00	52,000.00
115	Castana	140,848.00	94,560.00	44,592.00
116	Castle Hill (R.F.D. Waterloo)	135,588.00	77,192.00	67,744.00
117	Cedar Heights (R.F.D. Waterloo)	326,584.00	5,056.00	43,300.00
118	Center Junction	107,868.00	48,424.00	52,644.00
119	Center Point	478,636.00	123,752.00	60,956.00
120	Central City	503,864.00	106,660.00	25,124.00
121	Charlotte	206,140.00	87,348.00	29,216.00
122	Charter Oak	427,932.00	190,164.00	26,096.00
123	Chatsworth	39,620.00	28,792.00	
124	Chelsea	466,500.00	187,204.00	81,528.00
125	Chester	169,264.00	63,656.00	45,664.00
126	Chillicothe			
127	Churdan	285,000.00		
128	Cincinnati	281,828.00	74,284.00	65,136.00
129	Clare	94,688.00	99,968.00	12,108.00
130	Clarence	530,152.00	156,424.00	49,204.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
632.00	109,560.00	27,390.00	9,050.00			534.00	65
1,016.00	70,084.00	17,521.00	1,000.00			220.00	66
324.00	156,544.00	39,136.00	42,510.00			1,150.00	67
1,032.00	132,212.00	33,053.00		30,824.00	8	451.13	68
	57,176.00	14,294.00	11,700.00	8,182.00	5	125.00	69
1,516.00	345,724.00	86,431.00	243,300.00	68,316.00	5	2,000.00	70
2,892.00	176,672.00	44,168.00	67,026.00	27,120.00	5	1,764.00	71
2,100.00	482,320.00	120,580.00	697,650.00			6,840.00	72
588.00	297,172.00	74,293.00	245,076.00			2,400.00	73
1,454.00	243,532.00	60,883.00	230,800.00	28,464.00	5	4,200.00	74
	210,668.00	52,667.00	139,020.00			1,800.00	75
3,676.00	368,484.00	92,121.00	445,395.00	15,832.00	5	3,140.00	76
1,504.00	221,812.00	55,453.00	129,300.00	24,072.00	5	669.94	77
2,096.00	294,020.00	73,505.00	257,000.00			3,845.00	78
524.00	104,280.00	26,070.00	186,652.00	7,884.00	5	2,350.00	79
3,380.00	316,500.00	79,125.00	105,000.00	134,000.00	5	3,380.00	80
						1,400.00	81
584.00	264,816.00	66,204.00	300,380.00	52,632.00	5	2,750.00	82
2,428.00	339,248.00	84,812.00	173,396.00			2,805.00	83
528.00	255,348.00	63,837.00	73,150.00	28,516.00	5	1,386.17	84
2,820.00	199,336.00	49,834.00	44,440.00			2,063.85	85
	234,404.00	58,601.00	131,408.00			3,442.80	86
180.00	165,908.00	41,477.00	166,520.00			1,181.52	87
912.00	442,356.00	110,589.00	138,700.00	276.36	5	3,617.18	88
1,440.00	237,592.00	71,898.00	251,073.00			1,400.00	89
2,888.00	785,548.00	196,387.00	405,694.00	19,612.00	5	8,725.00	90
820.00	335,188.00	83,797.00	90,800.00	44,232.00		3,200.00	91
7,544.00	1,005,020.00	251,255.00	231,900.00	57,520.00		14,151.29	92
3,644.00	1,105,100.00	276,275.00	1,635,271.00			12,700.00	93
716.00	148,244.00	37,061.00	6,680.00			1,241.00	94
724.00	207,492.00	66,873.00	193,760.00			1,794.55	95
716.00	117,076.00	29,260.00	68,850.00			450.00	96
1,724.00	245,208.00	61,302.00	61,000.00	5,668.00	5	1,000.00	97
43,316.00	544,076.00	136,019.00	426,520.00	12,218.00	5	7,880.15	98
2,096.00	454,716.00	113,679.00	134,276.00			4,905.00	99
836.00	309,436.00	77,359.00	186,000.00	1,000.00		1,947.00	100
	296,924.00	74,231.00	141,200.00	29,484.00	5	3,059.25	101
4,260.00	310,104.00	77,526.00	185,927.00	397.04	5	3,680.00	102
4,834.00	781,084.00	195,271.00	143,800.00	16,084.00	5	8,200.00	103
	207,900.00	51,975.00	229,840.00	22,624.00	5	1,664.00	104
5,756.00	390,324.00	97,581.00	44,400.00			1,589.44	105
4,124.00	646,184.00	161,546.00	262,895.00	165,876.00	5	5,176.00	106
4,828.00	217,016.00	54,254.00	278,756.00	15,000.00	5	1,665.00	107
440.00	65,628.00	16,407.00	27,150.00	27,720.00			108
	384,956.00	96,239.00	299,457.00	10,000.00	5	2,380.18	109
408.00	106,580.00	26,645.00	38,900.00			985.00	110
1,620.00	362,196.00	90,549.00	244,910.00			3,750.00	111
2,048.00	1,016,352.00	254,088.00	952,400.00	2,044.00	4	12,018.45	112
	50,720.00	12,680.00	502,180.00		5	6,100.00	113
720.00	317,296.00	79,324.00	139,650.00	119,104.00	2	1,000.00	114
3,316.00	283,316.00	70,829.00	86,800.00	27,580.00	5	3,113.43	115
1,276.00	281,800.00	70,450.00	213,188.00				116
2,412.00	377,352.00	94,338.00	61,500.00			2,700.00	117
1,264.00	210,200.00	52,550.00	90,025.00	31,248.00		3,000.00	118
5,248.00	668,592.00	167,148.00	316,433.00	35,304.00	8	3,975.00	119
	635,648.00	158,912.00	390,248.00	12,900.00	2	6,443.69	120
1,244.00	323,948.00	80,987.00	61,000.00	23,216.00	5	4,751.86	121
1,340.00	645,532.00	161,383.00	329,134.00	3,768.00	5	7,000.00	122
	68,412.00	17,103.00				300.00	123
4,124.00	739,356.00	184,839.00	312,750.00		5	5,600.00	124
1,848.00	280,432.00	70,108.00	77,575.00	46,620.00	5	1,862.96	125
							126
	285,000.00	71,250.00	460,000.00				127
1,620.00	422,868.00	105,717.00	178,276.00			6,200.00	128
1,788.00	208,552.00	52,138.00				1,800.00	129
2,596.00	738,376.00	184,594.00	1,017,226.00			4,100.00	130

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

Number	Towns	Real property	Personal property	Railroad property
131	Clarksville	676,284.00	114,476.00	78,016.00
132	Clayton	40,468.00	20,112.00	54,144.00
133	Clearfield	391,624.00	123,104.00	
134	Cleghorn	129,868.00	77,192.00	21,472.00
135	Clemons	107,708.00	55,980.00	9,028.00
136	Clermont	378,932.00	142,124.00	18,000.00
137	Cllo	107,400.00	33,552.00	30,604.00
138	Clover Hills (Via Valley Jct.)			
139	Clutier	186,108.00	148,776.00	38,440.00
140	Coburg	252,340.00	47,968.00	13,028.00
141	Coggon	270,700.00	125,388.00	40,744.00
142	Coin	300,580.00	185,016.00	57,268.00
143	Colesburg	153,480.00	43,004.00	
144	College Springs	44,234.00	15,852.00	
145	Collins	263,056.00	114,024.00	24,464.00
146	Colo	222,952.00	116,164.00	38,440.00
147	Columbus City	105,852.00	10,604.00	
148	Columbus Junction	572,892.00	318,836.00	97,024.00
149	Conesville	71,340.00	26,860.00	61,230.00
150	Conrad	311,804.00	121,680.00	49,560.00
151	Conway	95,936.00	53,320.00	15,272.00
152	Coon Rapids	639,192.00	173,264.00	35,288.00
153	Coppock	18,880.00	8,066.00	19,404.00
154	Coralville (Via Iowa City Route)			
155	Correctionville	396,584.00	151,576.00	57,372.00
156	Corwith	256,392.00	51,244.00	52,724.00
157	Corydon	1,230,864.00	319,624.00	42,324.00
158	Cotter	184,904.00	16,544.00	
159	Coulter	299,432.00	58,308.00	59,128.00
160	Craig	98,472.00	58,008.00	19,224.00
161	Crawfordsville	198,720.00	87,032.00	9,048.00
162	Cromwell	13,706.00	7,756.00	4,722.00
163	Crystal Lake	83,584.00	33,844.00	8,264.00
164	Cumberland	377,868.00	116,224.00	27,140.00
165	Curlew	111,120.00	44,296.00	25,420.00
166	Cushing	166,776.00	75,364.00	38,836.00
167	Cylinder	90,848.00	65,656.00	49,580.00
168	Dakota City	168,760.00	20,340.00	54,508.00
169	Dallas	136,124.00	12,844.00	
170	Dallas Center	549,276.00	88,792.00	10,832.00
171	Dana	60,588.00	29,484.00	8,980.00
172	Danbury	302,032.00	103,112.00	42,288.00
173	Danville	50,576.00	26,680.00	6,496.00
174	Davis City	140,448.00	67,424.00	
175	Dawson	160,152.00	73,764.00	24,464.00
176	Dayton	464,664.00	160,736.00	32,944.00
177	Decatur City	120,800.00	54,800.00	
178	Dedham	134,516.00	88,464.00	
179	Deep River	299,268.00	152,184.00	20,380.00
180	Defiance	114,896.00	51,140.00	26,748.00
181	Delaware	84,756.00	5,472.00	41,632.00
182	Delhi	119,320.00	70,476.00	18,592.00
183	Delmar	41,684.00	60,376.00	115,408.00
184	Deloit	76,396.00	20,836.00	65,272.00
185	Delphos	38,496.00	9,944.00	19,868.00
186	Delta	371,296.00	114,316.00	32,136.00
187	Denver	462,588.00	128,940.00	10,500.00
188	Derby	121,084.00	32,128.00	36,108.00
189	De Soto			
190	De Witt	1,042,264.00	308,444.00	106,612.00
191	Dexter	112,772.00	27,588.00	11,708.00
192	Diagonal	256,292.00	169,712.00	53,292.00
193	Dickens	65,032.00	16,032.00	36,308.00
194	Dike	237,208.00	121,944.00	43,060.00
195	Dixon	135,180.00	112,588.00	17,940.00
196	Dolliver	68,732.00	41,324.00	12,654.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
4,320.00	873,096.00	218,274.00	1,141,700.00			6,915.00	131
1,452.00	116,176.00	29,044.00	28,650.00	4,116.00	6	479.00	132
	514,728.00	128,682.00	511,230.00			3,960.00	133
5,608.00	234,140.00	58,535.00	132,734.00	7,236.00	5	1,596.16	134
364.00	173,080.00	43,270.00	57,502.00	6,412.00	5	1,683.00	135
2,472.00	541,588.00	135,397.00	389,020.00	7,610.00	5	7,760.00	136
1,304.00	172,860.00	43,215.00	179,300.00	24,932.00	4	800.00	137
							138
2,912.00	376,236.00	94,059.00	121,700.00	29,176.00	7	3,460.00	139
140.00	313,476.00	78,309.00	8,900.00	253,420.00	5	666.78	140
	436,832.00	109,208.00	421,450.00			2,150.00	141
3,220.00	546,084.00	136,521.00	363,067.00	52,268.00	5	6,375.00	142
464.00	196,948.00	49,237.00	300,965.00	9,200.00		1,200.00	143
4,930.00	65,016.00	16,254.00	213,542.00			1,414.00	144
1,444.00	402,988.00	100,747.00	455,750.00	28,876.00		4,685.40	145
2,156.00	379,712.00	94,928.00	319,400.00	23,208.00	5	4,885.00	146
	116,456.00	29,114.00	269,150.00			546.10	147
3,088.00	991,840.00	247,960.00	323,655.00	40,300.00	5	9,429.90	148
1,940.00	161,360.00	40,340.00	114,350.00			1,100.00	149
	483,044.00	120,761.00	686,574.00	46,444.00	5	8,350.00	150
552.00	165,080.00	41,270.00	133,394.00			2,300.00	151
12,428.00	860,172.00	215,043.00	377,288.00	75,120.00	5	10,945.00	152
788.00	42,128.00	10,532.00	1,800.00	4,220.00	5	190.00	153
							154
7,288.00	612,820.00	153,205.00	296,000.00	1,900.00		8,364.90	155
3,320.00	363,680.00	90,920.00	62,020.00	216,480.00	5	3,600.00	156
10,200.00	1,603,012.00	400,753.00	1,121,600.00	30,979.00	5	25,350.00	157
	201,448.00	50,362.00	99,000.00			700.00	158
3,620.00	420,488.00	106,122.00	93,785.00			3,000.00	159
660.00	176,364.00	44,091.00	2,000.00			3,340.93	160
200.00	295,000.00	73,750.00	422,636.00	31,712.00	5	2,788.00	161
344.00	26,528.00	6,632.00	87,392.00	12,000.00	5	853.59	162
296.00	125,988.00	31,497.00	22,750.00			1,640.11	163
6,948.00	528,180.00	132,045.00	397,000.00	13,812.00	5	4,200.00	164
1,268.00	182,104.00	45,526.00	26,580.00			1,361.00	165
1,512.00	232,488.00	70,622.00	70,000.00			4,520.00	166
1,256.00	207,340.00	51,835.00	11,496.00	55,840.00	3	1,477.00	167
4,032.00	247,640.00	61,910.00	116,000.00	26,912.00		3,435.00	168
	148,968.00	37,242.00	127,270.00	27,400.00		1,460.00	169
4,896.00	653,796.00	163,449.00	518,947.00			8,015.00	170
720.00	99,772.00	24,948.00	70,850.00	14,810.00	5	771.00	171
2,996.00	450,428.00	112,607.00	27,800.00	5,855.00	5	8,344.00	172
	83,752.00	20,938.00	276,600.00	49,725.00		2,400.00	173
	207,872.00	51,968.00	172,100.00	11,364.00	5	6,135.00	174
752.00	259,132.00	64,783.00	206,662.00	16,780.00	5	1,250.00	175
4,652.00	668,096.00	167,249.00	542,725.00			7,900.00	176
	175,600.00	43,900.00	107,719.00			1,100.00	177
1,988.00	224,968.00	56,242.00	109,100.00	31,606.00	5	2,647.91	178
796.00	472,628.00	118,157.00	469,321.00			5,524.00	179
1,444.00	194,228.00	48,557.00	181,870.00			2,847.28	180
1,540.00	133,420.00	33,355.00	45,108.00			780.00	181
2,144.00	210,532.00	52,633.00	162,220.00	20,928.00	5	1,601.00	182
2,928.00	220,396.00	55,069.00	22,100.00			3,400.00	183
1,654.00	164,188.00	41,047.00	60,400.00	7,312.00		3,700.00	184
320.00	66,628.00	16,657.00	33,800.00	38,400.00	4	250.00	185
7,764.00	525,512.00	131,878.00	568,702.00	30,392.00		5,213.29	186
1,976.00	604,004.00	151,001.00	552,548.00	27,960.00		4,479.00	187
	189,320.00	47,330.00	179,536.00	1,220.00		1,200.00	188
							189
4,560.00	1,461,880.00	365,470.00	766,418.00	61,284.00	5	29,964.10	190
3,220.00	155,288.00	38,822.00	274,289.00	15,304.00	5	8,300.00	191
1,216.00	420,512.00	105,128.00	245,053.00			2,000.00	192
1,856.00	119,148.00	29,787.00	175,500.00	39,624.00	5	18,750.00	193
	402,212.00	100,553.00	144,400.00	44,740.00	5	3,000.00	194
608.00	266,316.00	66,579.00	115,800.00			1,500.00	195
920.00	123,660.00	30,915.00	940.00			2,000.00	196

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	Real property	Personal property	Railroad property
197	Donahue	97,056.00	45,708.00	6,524.00
198	Donnan	57,160.00	6,716.00	70,668.00
199	Donnellson	282,056.00	94,500.00	72,232.00
200	Doon	328,292.00	64,692.00	64,700.00
201	Dougherty	104,152.00	76,624.00	25,756.00
202	Dow City	271,468.00	91,936.00	23,192.00
203	Dows	428,700.00	115,128.00	
204	Drakesville	78,912.00	39,260.00	14,996.00
205	Dumont	439,332.00	155,204.00	102,964.00
206	Duncombe	232,840.00	54,432.00	77,000.00
207	Dundee	90,184.00	27,068.00	14,720.00
208	Dunkerton	40,196.00	31,848.00	5,532.00
209	Dunlap	575,004.00	219,876.00	66,216.00
210	Durant	624,652.00	304,076.00	31,524.00
211	Dyersville	1,203,604.00	299,900.00	140,224.00
212	Dysart	723,908.00	237,668.00	28,740.00
213	Earlham	419,152.00	181,552.00	38,072.00
214	Earling	99,040.00	54,320.00	
215	Earlville	277,520.00	157,112.00	24,236.00
216	Early	317,264.00	90,688.00	28,832.00
217	Eddyville	313,304.00	74,440.00	25,584.00
218	Edenville (Rhodes P.O.)	232,368.00	65,208.00	34,576.00
219	Edgewood	475,852.00	282,824.00	
220	Elberon	127,968.00	127,480.00	104,536.00
221	Eldridge	208,500.00	144,600.00	30,660.00
222	Elgin	348,972.00	117,748.00	15,916.00
223	Elkader	632,796.00	212,500.00	15,332.00
224	Elkhart	110,128.00	28,080.00	
225	Elk Horn	242,732.00	86,280.00	4,744.00
226	Elkport	72,784.00	20,256.00	
227	Elliott	249,592.00	132,972.00	18,096.00
228	Ellston	86,700.00	40,704.00	4,624.00
229	Ellsworth	183,384.00	78,092.00	32,292.00
230	Elma	436,300.00	147,084.00	30,912.00
231	Ely	162,376.00	43,952.00	
232	Emerson	195,784.00	114,660.00	18,348.00
233	Edworth	209,884.00	76,152.00	30,676.00
234	Essex	460,084.00	308,912.00	
235	Everly	243,256.00	174,264.00	40,448.00
236	Exira	122,692.00	167,780.00	21,512.00
237	Exline	171,084.00	51,696.00	36,188.00
238	Fairbank	251,340.00	102,228.00	20,784.00
239	Farley	92,300.00	28,276.00	15,948.00
240	Farmersburg	196,560.00	81,276.00	25,116.00
241	Farmington	406,416.00	177,328.00	73,192.00
242	Farnhamville	182,340.00	103,136.00	38,440.00
243	Farragut	259,448.00	158,820.00	19,540.00
244	Fayette	496,696.00	163,248.00	38,164.00
245	Fenton	212,068.00	78,952.00	19,220.00
246	Ferguson	86,704.00	30,284.00	16,328.00
247	Fertile	174,996.00	45,700.00	
248	Floris	105,144.00	34,416.00	
249	Floyd	783,000.00	233,528.00	1,624.00
250	Fonda	461,184.00	246,996.00	17,440.00
251	Fontanelle	514,524.00	136,652.00	67,380.00
252	Fort Atkinson	127,568.00	83,028.00	20,548.00
253	Fostoria	85,532.00	56,880.00	24,464.00
254	Franklin	21,504.00	4,452.00	
255	Fraser	153,152.00	42,968.00	
256	Fredericksburg	312,160.00	169,372.00	19,316.00
257	Frederika	79,976.00	19,388.00	
258	Fredonia			
259	Fremont	306,036.00	152,272.00	59,660.00
260	Galt	224,304.00	119,884.00	25,360.00
261	Galva	180,096.00	47,568.00	11,344.00
262	Garber	45,396.00	21,256.00	43,056.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
836.00	149,984.00	37,496.00	6,000.00			650.00	197
1,716.00	136,260.00	34,065.00		45,460.00	5	835.00	198
1,736.00	450,524.00	112,631.00	286,250.00	31,184.00	5	3,422.21	199
4,944.00	462,628.00	115,637.00	27,000.00			5,855.50	200
1,168.00	207,700.00	51,925.00	181,664.00			1,860.00	201
1,412.00	388,008.00	97,002.00	138,686.00			4,750.00	202
	543,828.00	135,957.00	496,979.00			6,040.00	203
856.00	183,524.00	33,381.00	105,913.00			3,918.30	204
3,124.00	700,624.00	175,156.00	509,504.00			4,900.00	205
4,354.00	368,636.00	92,159.00	120,040.00	127,616.00	5	3,830.00	206
388.00	132,360.00	33,090.00	82,000.00	9,828.00	5	1,204.16	207
148.00	77,724.00	19,431.00	311,107.00			1,075.00	208
3,336.00	864,432.00	216,108.00	301,168.00	24,144.00	5	11,458.00	209
1,232.00	961,484.00	240,371.00	753,025.00			9,443.86	210
66,648.00	1,710,376.00	427,594.00	307,300.00	139,500.00	5	19,192.00	211
14,892.00	1,005,208.00	251,302.00	743,450.00	10,232.00	5	5,915.00	212
	638,776.00	159,604.00	462,460.00	21,768.00	5	7,035.00	213
	153,360.00	38,340.00	67,000.00	22,256.00	5	1,400.00	214
2,206.00	461,164.00	115,201.00	610,125.00			2,825.00	215
1,488.00	438,272.00	109,568.00	202,100.00			7,500.00	216
2,084.00	415,412.00	103,853.00	209,175.00			7,010.00	217
1,156.00	333,308.00	83,327.00	256,550.00	44,736.00	5	3,435.00	218
	758,676.00	189,609.00	202,330.00		5	4,300.00	219
3,904.00	363,888.00	90,972.00	206,820.00	297,124.00	5	2,350.00	220
1,132.00	384,892.00	96,223.00	233,000.00			2,069.00	221
2,544.00	485,180.00	121,205.00	324,100.00	14,306.00		6,175.00	222
5,080.00	865,708.00	216,427.00	796,500.00	16,976.00	5	12,534.95	223
	138,208.00	34,552.00	75,504.00			2,443.00	224
332.00	334,088.00	83,522.00	539,347.00			3,000.00	225
1,900.00	94,940.00	23,735.00	14,000.00			1,501.00	226
64.00	400,724.00	100,181.00	201,046.00	21,172.00	5	4,655.00	227
252.00	132,280.00	33,070.00	38,092.00	4,536.00	5	1,400.00	228
1,156.00	294,924.00	73,731.00	234,180.00	19,768.00	6	4,044.00	229
1,228.00	615,524.00	153,881.00	239,150.00	54,436.00	5	7,490.00	230
	206,328.00	51,582.00	127,915.00	12,236.00	6	1,253.99	231
2,372.00	331,164.00	82,791.00	439,860.00			3,188.49	232
4,692.00	321,404.00	80,851.00	108,250.00	35,608.00	5	2,465.00	233
	768,996.00	192,249.00	982,237.00			7,400.00	234
1,356.00	459,324.00	114,831.00	388,370.00	35,624.00	5	4,325.00	235
7,112.00	319,096.00	79,774.00	485,848.00			8,150.00	236
1,916.00	260,884.00	65,221.00	43,424.00	40,608.00	5	1,656.00	237
	374,352.00	93,588.00	176,400.00			3,725.73	238
1,308.00	137,882.00	34,458.00	179,200.00			6,200.00	239
2,000.00	304,952.00	76,238.00	1,200,200.00			7,662.00	240
9,884.00	666,820.00	166,705.00	99,310.00	5,020.00	5	7,700.00	241
1,852.00	325,768.00	81,442.00	370,600.00		5	2,312.50	242
1,608.00	439,416.00	109,854.00	235,200.00			5,030.00	243
2,584.00	700,692.00	175,173.00	689,736.00	34,468.00	5	8,050.00	244
476.00	310,716.00	77,679.00	103,760.00			4,603.25	245
216.00	133,532.00	33,383.00	28,800.00			896.00	246
	220,696.00	55,174.00	175,142.00			1,100.00	247
400.00	139,960.00	34,990.00	116,806.00			493.90	248
	1,023,152.00	255,788.00	164,500.00	22,292.00		2,095.00	249
1,684.00	727,304.00	181,826.00	376,234.00			1,233.82	250
6,844.00	725,400.00	181,350.00	570,592.00	651,176.00	5	4,100.00	251
1,232.00	232,376.00	58,094.00	1,111.00	229,536.00	1.8	1,200.00	252
844.00	167,720.00	41,930.00	42,350.00			1,384.00	253
	25,956.00	6,489.00	6,600.00			146.83	254
	196,120.00	49,030.00	1,400.00			624.80	255
1,208.00	502,056.00	125,514.00	170,680.00	34,196.00	5	5,745.04	256
	99,364.00	24,841.00	63,700.00			836.66	257
							258
2,360.00	520,328.00	130,062.00	311,800.00	78,536.00	5	4,067.58	259
2,044.00	371,592.00	92,898.00	51,635.00	44,000.00	5	1,725.00	260
86.00	239,044.00	59,761.00	183,756.00			7,440.00	261
2,716.00	112,424.00	28,106.00	46,300.00	18,324.00	5	1,835.00	262

REPORT ON MUNICIPAL FINANCES

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

Number	Towns	Real property	Personal property	Railroad property
263	Garden Grove	179,832.00	115,132.00	43,916.00
264	Garnavillo	224,524.00	225,100.00	
265	Garner	897,140.00	183,468.00	86,312.00
266	Garrison	62,356.00	44,356.00	4,364.00
267	Garwin	626,808.00	88,984.00	30,156.00
268	Geneva	133,676.00	74,404.00	12,188.00
269	George	585,256.00	212,192.00	68,404.00
270	Gilbert	111,864.00	76,468.00	28,840.00
271	Gilbertville	81,596.00	31,536.00	
272	Gilman	257,956.00	167,812.00	15,348.00
273	Gilmore City	330,452.00	125,852.00	21,488.00
274	Gladbrook	768,912.00	260,140.00	53,928.00
275	Glidden	430,044.00	163,428.00	38,444.00
276	Goldfield	385,196.00	129,308.00	74,180.00
277	Goodell	114,396.00	59,468.00	15,608.00
278	Goose Lake	49,016.00	11,968.00	19,612.00
279	Gowrie	422,432.00	176,396.00	187,508.00
280	Graettinger	304,900.00	73,068.00	26,016.00
281	Grafton	135,996.00	64,220.00	21,852.00
282	Graf	19,460.00	3,832.00	
283	Grand Junction	485,340.00	190,940.00	70,640.00
284	Grand Mound	307,904.00	75,624.00	19,220.00
285	Grand River	136,172.00	82,524.00	4,616.00
286	Grandview	131,716.00	70,756.00	2,960.00
287	Granger	238,664.00	43,720.00	23,168.00
288	Grant	110,236.00	39,120.00	
289	Grant City	48,132.00	5,648.00	19,608.00
290	Granville	210,484.00	54,400.00	19,604.00
291	Gravity	190,224.00	93,808.00	25,948.00
292	Gray	125,548.00	44,072.00	44,592.00
293	Greeley	180,360.00	53,584.00	25,768.00
294	Greene	720,416.00	233,468.00	29,380.00
295	Greenfield	885,764.00	203,292.00	28,476.00
296	Green Island	42,412.00	23,192.00	35,220.00
297	Greenville	17,652.00	7,600.00	7,764.00
298	Grimes	212,080.00	35,832.00	35,220.00
299	Griswold	498,460.00	207,288.00	18,096.00
300	Grundy Center	1,064,588.00	335,448.00	22,996.00
301	Gruver	14,892.00	10,844.00	3,824.00
302	Guernsey	116,736.00	60,512.00	28,832.00
303	Guthrie Center	1,114,916.00	294,868.00	11,628.00
304	Guttenberg	474,184.00	187,620.00	100,464.00
305	Halbur	81,512.00	62,640.00	18,236.00
306	Hamilton	51,888.00	10,048.00	59,432.00
307	Hancock	84,736.00	57,908.00	41,932.00
308	Hanlontown	156,456.00	55,896.00	44,208.00
309	Hansell	105,872.00	33,636.00	29,360.00
310	Harcourt	224,188.00	51,856.00	82,432.00
311	Hardy	48,620.00	32,668.00	33,972.00
312	Harper	97,560.00	44,736.00	15,304.00
313	Harpers Ferry	84,580.00	30,792.00	8,562.00
314	Harris	167,464.00	61,260.00	30,400.00
315	Hartford	71,972.00	47,916.00	31,220.00
316	Hartley	626,664.00	255,912.00	59,620.00
317	Hartwick	43,720.00	59,672.00	13,056.00
318	Harvey			
319	Hastings	142,692.00	50,448.00	30,004.00
320	Havelock	128,216.00	92,056.00	29,992.00
321	Hawkeye	332,832.00	149,824.00	30,660.00
322	Hayesville	46,320.00	31,652.00	21,256.00
323	Hazleton	258,568.00	107,500.00	117,716.00
324	Hedrick	351,364.00	159,412.00	117,704.00
325	Henderson	83,404.00	92,822.00	
326	Hepburn	25,736.00	30,508.00	10,964.00
327	Hills	76,492.00	59,108.00	14,088.00
328	Hillsboro	145,012.00	99,456.00	

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
976.1	339,856.00	84,964.00	367,648.00	11,100.00		5,865.00	263
1,812.0	451,436.00	112,859.00	309,602.00	40,928.00	5	2,400.00	264
7,680.0	1,174,600.00	293,650.00	396,694.00			15,444.00	265
1,100.0	112,176.00	28,044.00	264,076.00	9,764.00	7	1,653.50	266
1,112.00	747,000.00	186,765.00	397,632.00			7,029.18	267
1,616.0	221,884.00	55,471.00	180,800.00	14,880.00	1.01	1,096.93	268
2,112.00	867,964.00	216,991.00	716,312.00			13,330.00	269
4,968.00	222,140.00	55,535.00	248,198.00			3,500.00	270
	113,132.00	28,283.00	131,700.00			1,010.00	271
2,176.00	443,292.00	110,823.00	369,100.00	27,788.00		5,725.00	272
8,096.00	485,888.00	121,472.00	142,260.00	41,748.00		7,508.29	273
8,904.00	1,091,884.00	272,971.00	811,756.00	125,776.00	6	6,462.00	274
14,540.00	646,456.00	161,614.00	700,750.00	112,108.00	4	10,547.00	275
3,052.00	591,736.00	147,934.00	279,380.00	30,184.00		5,625.00	276
1,004.00	190,476.00	47,619.00	57,954.00	16,672.00	5	1,889.00	277
960.00	81,556.00	20,389.00	32,000.00	11,228.00	4.25	911.12	278
12,980.00	799,316.00	199,829.00	468,730.00	176,700.00	5	11,400.00	279
1,536.00	405,520.00	101,380.00	120,800.00			2,800.00	280
420.00	222,488.00	55,622.00	466,704.00	5,880.00	5	1,200.00	281
	23,292.00	5,823.00	100.00	100.00	5		282
6,240.00	753,160.00	188,290.00	379,250.00	16,080.00	5	7,917.00	283
1,320.00	404,068.00	101,017.00	308,250.00	15,200.00	5	3,881.00	284
164.00	223,476.00	55,869.00	362,890.00			1,900.00	285
756.00	206,188.00	51,547.00	290,640.00			1,881.78	286
2,576.00	308,128.00	77,032.00	237,320.00	1,605.00	5	2,040.00	287
	149,356.00	37,339.00	31,812.00	26,640.00	5	1,035.00	288
872.00	74,260.00	18,565.00	170,800.00		6		289
860.00	285,348.00	71,337.00	223,200.00			4,930.00	290
2,496.00	312,476.00	78,119.00	339,128.00	1,065.00		2,524.20	291
1,472.00	215,684.00	53,921.00	16,844.00			1,855.00	292
3,016.00	262,728.00	65,682.00	68,940.00	16,544.00	5	2,075.00	293
2,208.00	985,472.00	246,368.00	1,929,534.00	15,792.00	5	8,500.00	294
10,516.00	1,128,108.00	282,627.00	1,006,033.00	108,804.00	5	15,750.00	295
3,320.00	104,144.00	26,036.00	3,450.00			625.00	296
400.00	33,416.00	8,354.00	22,700.00	7,000.00	5	1,173.77	297
2,320.00	285,452.00	71,363.00	80,500.00			2,050.00	298
6,476.00	730,320.00	182,580.00	702,905.00	6,892.00		9,350.00	299
	1,423,032.00	355,758.00	1,229,300.00	20,724.00	5	15,000.00	300
172.00	29,732.00	7,433.00	20,500.00			322.99	301
544.00	206,624.00	51,656.00	100,540.00			1,178.94	302
16,700.00	1,438,112.00	359,528.00	657,218.00	12,428.00	5	15,685.00	303
8,032.00	770,900.00	192,575.00	257,800.00			7,100.00	304
372.00	162,760.00	40,690.00	127,900.00			1,065.00	305
2,104.00	123,472.00	30,868.00	14,700.00	26,872.00	1.08	691.00	306
1,428.00	186,004.00	46,501.00	149,800.00	48,100.00	5	1,030.00	307
1,084.00	257,644.00	64,411.00	139,233.00	42,680.00	5	1,320.00	308
1,232.00	170,100.00	42,525.00	22,100.00			725.00	309
2,940.00	361,416.00	90,354.00	211,100.00	118,504.00	5	2,300.00	310
1,464.00	136,724.00	34,181.00	33,405.00	14,000.00	6	1,138.28	311
364.00	157,964.00	39,491.00	98,214.00			1,121.85	312
164.00	124,096.00	31,024.00	330,024.00			552.03	313
1,296.00	260,420.00	65,105.00	24,000.00			2,854.41	314
3,424.00	154,532.00	38,633.00	249,432.00	39,976.00	8	617.35	315
	942,196.00	235,549.00	921,550.00	21,624.00	5	15,504.84	316
232.00	116,680.00	29,170.00	335,840.00			375.00	317
							318
2,244.00	225,388.00	56,347.00	49,555.00			1,400.00	319
684.00	250,948.00	62,737.00	35,700.00	31,306.00	5	3,645.00	320
901.00	514,220.00	128,555.00	289,620.00	17,516.00		5,415.00	321
412.00	99,640.00	24,910.00	113,195.00	12,960.00	5	1,820.00	322
	483,784.00	120,946.00	572,826.00			1,860.00	323
4,992.00	633,472.00	158,868.00	792,196.00	98,592.00	5	6,814.00	324
	176,228.00	44,057.00	211,446.00			1,050.00	325
160.00	67,368.00	16,842.00	27,471.00			400.00	326
316.00	150,904.00	37,501.00	174,307.00			449.02	327
	244,468.00	61,117.00	350,600.00	16,050.00	5	950.00	328

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

Number	Towns	Real property	Personal property	Railroad property
329	Hinton	64,844.00		
330	Holland	64,548.00	86,712.00	
331	Holstein	963,836.00	226,888.00	40,364.00
332	Holy Cross (Via No. Buena Vista)			
333	Hopeville			
334	Hopkinton	377,380.00	148,744.00	48,600.00
335	Hornick	129,512.00	53,364.00	3,996.00
336	Hospers	59,544.00	31,852.00	6,496.00
337	Hubbard	115,052.00	46,392.00	37,288.00
338	Hudson	239,572.00	77,192.00	9,632.00
339	Hull	833,912.00	201,548.00	40,772.00
340	Humeston	375,348.00	216,344.00	49,748.00
341	Hurstville	89,772.00	28,708.00	
342	Huxley	644,376.00	53,112.00	
343	Imogene			
344	Inwood			
345	Ionia	371,228.00	84,560.00	45,992.00
346	Ireton	126,028.00	43,584.00	27,724.00
347	Irwin	404,568.00	116,492.00	37,664.00
348	Jackson Junction	192,144.00	70,544.00	62,960.00
349	Jamaica	225,480.00	55,264.00	
350	Janesville	117,044.00	62,208.00	
351	Jesup	160,100.00	46,232.00	15,644.00
352	Jewell Junction	437,704.00	178,276.00	50,716.00
353	Joice	604,776.00	140,616.00	179,136.00
354	Jolley	168,920.00	127,856.00	
355	Kalona	86,192.00	40,036.00	16,016.00
356	Kamrar	411,152.00	186,604.00	15,304.00
357	Kanawha	137,952.00	50,648.00	50,744.00
358	Kellerton	482,212.00	127,472.00	37,556.00
359	Kelley	269,352.00	117,300.00	26,884.00
360	Kellogg	178,100.00	48,468.00	71,284.00
361	Kensett	300,320.00	153,200.00	18,056.00
362	Kent	180,548.00	64,464.00	18,236.00
363	Kenwood Park	72,004.00	35,400.00	9,048.00
364	Keosauqua	699,100.00		
365	Keota	429,900.00	88,096.00	19,672.00
366	Keswick	520,836.00	199,600.00	31,208.00
367	Keystone	233,152.00	107,068.00	22,956.00
368	Kimballton	403,128.00	161,544.00	20,548.00
369	Kingsley	193,656.00	51,824.00	
370	Kinross	538,068.00	223,192.00	76,880.00
371	Kirkman	32,040.00	27,936.00	7,652.00
372	Kirkville	55,444.00	33,228.00	33,960.00
373	Kiron	90,850.00	67,306.00	
374	Klemme	192,324.00	110,224.00	23,064.00
375	Knierim	61,124.00	15,532.00	8,572.00
376	Knowlton (Via Diagonal)	50,568.00	1,144.00	
377	Lacona	50,428.00	6,596.00	79,864.00
378	Ladora	324,968.00	129,092.00	45,088.00
379	Lakota	193,728.00	39,300.00	
380	Lake Mills	226,860.00	91,856.00	32,748.00
381	Lake Park	790,832.00	253,060.00	117,452.00
382	Lake View	381,320.00	146,580.00	18,132.00
383	Lamoni	519,388.00	216,828.00	48,052.00
384	Lamont	651,832.00	179,548.00	58,448.00
385	Lamotte	249,788.00	94,728.00	23,976.00
386	Lanesboro	53,340.00	65,940.00	1,640.00
387	Lansing	187,300.00	86,148.00	32,036.00
388	La Porte City	505,136.00	205,580.00	1,200.00
389	Larchwood	688,848.00	247,508.00	85,384.00
390	Larrabee	257,836.00	81,404.00	27,548.00
391	Latimer	83,636.00	76,936.00	16,564.00
392	Lattners (R.F.D. No. 14 Via Epworth)	279,868.00	97,056.00	30,876.00
393	Laurel			
394	Laurens	138,492.00	115,580.00	18,464.00
		476,436.00	265,376.00	38,012.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
	64,844.00	16,211.00				1,935.00	329
	101,260.00	25,315.00	61,160.00			1,317.00	330
16,344.00	1,247,432.00	311,858.00	131,419.00	36,840.00	5	17,100.00	331
							332
							333
3,016.00	577,740.00	144,435.00	326,900.00			4,750.00	334
784.00	187,656.00	48,914.00	62,500.00			2,950.44	335
328.00	98,220.00	24,555.00	280,975.00			6,495.00	336
10,888.00	209,620.00	52,405.00	458,550.00			6,128.37	337
760.00	327,156.00	81,789.00	512,635.00	21,204.00	7	3,155.00	338
5,380.00	581,612.00	145,403.00	202,159.00	9,396.00		6,425.00	339
8,392.00	649,832.00	162,458.00	506,614.00			22,000.00	340
	118,480.00	29,620.00	1,170.00			596.00	341
	697,488.00	174,372.00	276,500.00	79,496.00		5,290.00	342
						2,158.00	343
17,756.00	519,586.00	129,884.00	243,000.00			9,428.97	344
1,572.00	198,908.00	49,727.00	76,600.00	6,376.00		900.00	345
6,048.00	564,772.00	141,193.00	367,016.00	14,001.00	5	5,500.00	346
1,980.00	327,628.00	81,907.00	137,403.00			1,736.66	347
	280,744.00	70,186.00	19,500.00		8	700.00	348
25,128.00	204,380.00	51,090.00	238,750.00	1,482.00	5	3,172.70	349
1,216.00	223,192.00	55,798.00	243,370.00	25,948.00	5	1,400.00	350
	666,606.00	166,674.00	388,300.00			19,274.09	351
8,136.00	932,661.00	233,166.00	504,000.00	197,672.00	6.8	10,475.00	352
	296,776.00	74,194.00	135,750.00	50,376.00	5	2,227.00	353
656.00	142,900.00	35,725.00	35,250.00			1,295.00	354
3,084.00	616,144.00	154,036.00	629,078.00	52,080.00	5	4,383.88	355
1,160.00	240,504.00	60,126.00	339,962.00	46,560.00	0	3,715.00	356
2,476.00	649,716.00	162,429.00	375,166.00	78,796.00		10,575.00	357
1,200.00	414,736.00	103,684.00	221,616.00			3,382.46	358
1,692.00	209,544.00	74,886.00	12,615.00	108,216.00	5	3,055.00	359
2,048.00	473,624.00	118,406.00	588,470.00			5,950.00	360
1,764.00	265,012.00	60,253.00	309,200.00	37,988.00	5	1,600.00	361
5,916.00	122,368.00	30,592.00	85,744.00	5,700.00	5	1,800.00	362
	699,100.00	174,775.00	172,250.00			12,000.65	363
1,848.00	539,516.00	134,879.00	159,453.00	35,320.00	5	4,450.00	364
4,240.00	755,884.00	188,971.00	743,801.00	5,420.00	5	9,000.00	365
764.00	303,940.00	90,985.00	423,420.00		5	1,400.00	366
3,004.00	588,224.00	147,056.00	729,320.00	18,960.00	5	6,320.00	367
	245,480.00	61,370.00	272,787.00	39,512.00	1	4,771.84	368
2,348.00	840,488.00	210,122.00	611,300.00	130,024.00	5	8,652.50	369
444.00	68,072.00	17,018.00	50,095.00	5,120.00	5	600.00	370
908.00	123,540.00	30,885.00	37,956.00	9,204.00	5	1,362.54	371
	158,156.00	39,539.00	104,000.00	18,615.00	5.3	572.00	372
2,268.00	327,880.00	81,970.00	251,850.00			2,380.00	373
404.00	85,632.00	21,408.00	318,834.00	26,240.00	5	5,240.00	374
	51,712.00	12,928.00	1,114.00			950.00	375
984.00	137,872.00	34,468.00	14,074.00			207.87	376
5,932.00	505,080.00	126,270.00	205,525.00	4,880.00	5	3,300.00	377
	233,028.00	58,257.00	137,450.00	11,892.00	5	3,200.00	378
2,648.00	354,112.00	88,528.00	142,420.00			3,807.50	379
15,352.00	1,176,606.00	294,174.00	524,844.00	70,656.00	5	10,110.65	380
1,340.00	547,372.00	136,843.00	196,350.00			14,330.00	381
8,860.00	793,128.00	198,282.00	663,019.00	67,508.00	5	7,800.00	382
2,992.00	892,820.00	223,205.00	502,518.00	97,908.00	5	12,438.25	383
	368,492.00	92,123.00	334,884.00			4,345.00	384
1,056.00	121,976.00	30,494.00	152,532.00	11,444.00	5	3,600.00	385
2,172.00	307,656.00	76,914.00	82,296.00	37,684.00	5	2,379.78	386
	711,916.00	177,979.00	407,900.00			7,952.04	387
3,952.00	1,025,692.00	256,423.00	985,314.00	122,768.00	5	11,544.21	388
644.00	367,432.00	91,858.00	49,600.00	38,732.00	5	5,050.00	389
2,172.00	179,308.00	44,827.00	183,750.00			1,250.00	390
2,568.00	410,308.00	102,592.00	200,550.00	131,060.00	5	2,868.62	391
							392
1,512.00	274,048.00	68,512.00	138,240.00	61,636.00	5	1,085.00	393
6,044.00	785,868.00	196,467.00	405,335.00		5	11,692.37	394

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

Number	Towns	Real property	Personal property	Railroad property
395	Lawler	234,100.00	116,208.00	44,688.00
396	Lawton	122,176.00	59,480.00	22,292.00
397	Le Claire	293,800.00	52,424.00	72,216.00
398	Ledyard	57,116.00	46,752.00	13,600.00
399	Le Grand	148,024.00	29,164.00	26,908.00
400	Lehigh	225,296.00	122,176.00	108,800.00
401	Leighton	43,232.00	36,352.00	
402	Leland	99,952.00	42,016.00	29,972.00
403	Lenox	627,388.00	186,524.00	29,420.00
404	Le Roy	35,784.00	40,008.00	31,740.00
405	Lester	136,540.00	12,944.00	23,796.00
406	Lettsville (P. O. Letts)	214,252.00	51,272.00	31,220.00
407	Lewis	285,736.00	79,628.00	17,848.00
408	Libertyville	111,516.00	96,544.00	48,892.00
409	Lidderdale	109,512.00	45,912.00	59,656.00
410	Lime Springs	339,912.00	181,388.00	29,684.00
411	Lincoln	125,700.00	89,620.00	26,828.00
412	Linden	156,252.00	50,616.00	43,056.00
413	Lineville	361,848.00	87,260.00	21,980.00
414	Linn Grove	201,040.00	88,660.00	29,984.00
415	Lisbon	649,800.00	145,144.00	79,736.00
416	Liscomb	169,380.00	44,684.00	21,668.00
417	Littleport	68,216.00	32,656.00	17,288.00
418	Little Rock	78,900.00	19,180.00	8,492.00
419	Little Sioux			
420	Livermore	203,376.00	127,752.00	50,984.00
421	Lockridge	210,496.00	45,076.00	
422	Logan	756,140.00	206,464.00	76,984.00
423	Lohrville	417,068.00	141,084.00	195,988.00
424	Lone Rock	55,056.00	72,412.00	19,224.00
425	Lone Tree	366,528.00	175,484.00	30,912.00
426	Long Grove	94,980.00	48,296.00	15,004.00
427	Lorimor	295,176.00	102,152.00	63,180.00
428	Lost Nation	379,240.00	114,584.00	25,768.00
429	Lovilia	268,272.00	76,724.00	47,440.00
430	Lowden		115,528.00	
431	Low Moor	137,312.00	81,312.00	19,988.00
432	Luana	132,576.00	30,336.00	43,712.00
433	Lucas	114,252.00	35,032.00	
434	Luther	103,000.00	60,000.00	16,000.00
435	Lu Verne	224,928.00	74,768.00	97,780.00
436	Luxemburg	61,252.00	10,308.00	
437	Luzerne	190,088.00	64,716.00	40,364.00
438	Lynnvile	182,960.00	66,700.00	5,656.00
439	Lytton	331,000.00	105,900.00	16,308.00
440	Macedonia	83,612.00	40,016.00	16,764.00
441	Macksburg	152,424.00	54,124.00	2,148.00
442	Madrid	788,000.00	294,036.00	
443	Magnolia	145,576.00	19,060.00	
444	Malcom	300,472.00	97,892.00	32,748.00
445	Mallard	165,580.00	130,728.00	15,528.00
446	Maloy	11,880.00	6,248.00	6,568.00
447	Malvern	471,872.00	214,180.00	25,208.00
448	Manilla	482,524.00	131,648.00	37,508.00
449	Manly	478,540.00	87,248.00	79,676.00
450	Manning	1,119,376.00	281,492.00	179,360.00
451	Manson	883,784.00	188,960.00	109,104.00
452	Mapleton	283,140.00	71,444.00	14,840.00
453	Marathon	222,180.00	81,128.00	72,420.00
454	Marbel Rock	258,120.00	91,696.00	41,624.00
455	Marcus	731,072.00	155,292.00	47,240.00
456	Marne	129,712.00	39,216.00	31,876.00
457	Marquette	98,500.00	50,000.00	40,000.00
458	Martelle	100,224.00	47,140.00	5,708.00
459	Martinsburg	65,312.00	38,852.00	27,412.00
460	Martensdale	28,140.00	5,656.00	53,396.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
1,816.00	396,812.00	99,203.00	158,400.00			2,223.85	395
732.00	204,680.00	51,170.00	106,700.00	21,120.00	5	2,882.00	396
4,028.00	422,468.00	105,617.00				3,325.00	397
1,700.00	119,168.00	29,792.00	35,550.00	25,300.00	3	3,290.00	398
3,000.00	207,096.00	51,774.00	152,550.00	55,132.00	5	1,200.00	399
2,572.00	458,844.00	114,711.00	108,296.00	102,952.00	5	5,740.22	400
	79,584.00	19,896.00	33,700.00			700.00	401
2,856.00	174,796.00	43,699.00	90,870.00	54,944.00	4.3	1,075.00	402
2,300.00	845,632.00	211,408.00	740,602.00			11,681.46	403
476.00	108,068.00	27,002.00	39,485.00	11,975.00	5	906.00	404
736.00	174,016.00	43,504.00	40,500.00	33,706.00	5	4,821.00	405
1,936.00	298,680.00	74,670.00	57,030.00			2,100.00	406
3,244.00	386,456.00	96,614.00	514,040.00	5,096.00	5	2,000.00	407
748.00	257,700.00	64,425.00	242,570.00	446.00	5	2,655.62	408
1,228.00	216,308.00	54,077.00	68,200.00	138,400.00	3	2,300.00	409
1,888.00	552,872.00	138,218.00	443,040.00			2,178.00	410
1,404.00	243,552.00	60,888.00	91,600.00	28,784.00	1	1,902.75	411
1,956.00	251,880.00	62,970.00	187,312.00			2,638.83	412
1,004.00	472,092.00	118,023.00	165,111.00	22,016.00	5	4,425.00	413
916.00	320,000.00	80,150.00	721,300.00	9,712.00	5	3,541.30	414
	874,680.00	218,670.00	1,010,044.00	104,015.00		16,750.00	415
1,492.00	237,224.00	59,306.00	100,194.00	47,672.00	5	1,936.50	416
1,232.00	119,392.00	29,848.00	4,500.00	8,704.00	5	721.31	417
332.00	106,904.00	26,726.00	75,100.00			8,050.00	418
						935.00	419
4,384.00	356,496.00	96,624.00	270,000.00	13,060.00	5	11,000.00	420
	255,572.00	63,893.00	79,600.00	34,276.00	3	1,200.00	421
2,972.00	1,042,560.00	260,640.00	806,442.00	7,268.00	5	11,850.00	422
6,140.00	760,280.00	190,070.00	2,130,940.00			14,150.00	423
348.00	147,040.00	36,760.00	54,030.00			1,204.32	424
6,288.00	579,212.00	144,803.00	457,900.00	47,904.00	5	4,100.00	425
1,176.00	159,456.00	39,864.00	114,300.00			630.26	426
4,664.00	465,172.00	116,293.00	256,096.00	18,008.00	6	3,095.00	427
1,420.00	521,012.00	130,253.00	470,100.00	41,352.00	5	7,300.00	428
	392,436.00	98,109.00	119,340.00	10,000.00	5	3,749.12	429
	115,528.00	28,882.00	832,700.00			4,950.00	430
496.00	239,108.00	59,777.00	35,000.00			3,319.65	431
4,308.00	210,932.00	52,733.00	281,010.00	48,580.00	4	1,081.04	432
47,576.00	196,860.00	49,215.00	56,600.00	19,380.00	5	1,556.39	433
840.00	179,840.00	44,900.00	90,000.00	48,000.00	4	1,490.00	434
3,980.00	401,456.00	100,364.00	251,300.00	46,604.00	4	2,800.00	435
	71,560.00	17,890.00	31,500.00			425.00	436
1,736.00	296,904.00	74,226.00	211,550.00	71,740.00	5	800.00	437
5,996.00	261,312.00	65,328.00	113,000.00	13,700.00	5	1,978.47	438
2,324.00	455,532.00	113,883.00	159,600.00			5,450.00	439
404.00	140,796.00	35,199.00	325,280.00			2,186.01	440
	208,696.00	52,174.00	97,678.00			1,235.00	441
	1,082,036.00	270,509.00	626,097.00	21,840.00		18,163.90	442
504.00	105,140.00	41,285.00	84,550.00	10,386.00	5	1,204.41	443
11,488.00	442,000.00	110,650.00	1,238,800.00			4,000.00	444
880.00	312,716.00	78,179.00	134,430.00			3,100.00	445
88.00	24,784.00	6,196.00	40,735.00			421.43	446
6,304.00	717,564.00	179,391.00	536,630.00	22,976.00	2	10,950.00	447
2,252.00	653,932.00	163,483.00	301,201.00	15,472.00	5	11,488.38	448
5,716.00	651,180.00	162,795.00	156,500.00	46,484.00	5	3,472.00	449
8,204.00	1,588,432.00	397,108.00	1,294,134.00	94,916.00	5	15,029.25	450
5,068.00	1,186,916.00	296,729.00	699,125.00	86,394.00		23,432.31	451
1,684.00	371,108.00	92,777.00	577,480.00	31,304.00		13,158.00	452
2,396.00	378,124.00	94,531.00	256,961.00	44,008.00	6	5,430.00	453
944.00	392,384.00	98,098.00	249,508.00		5	3,875.00	454
6,236.00	939,840.00	234,960.00	433,820.00	70,000.00	7	15,500.00	455
2,084.00	202,888.00	50,722.00	130,000.00	10,455.00	1	1,840.00	456
2,784.00	191,284.00	47,821.00	50,000.00			4,621.86	457
112.00	153,184.00	38,296.00	118,976.00			1,489.95	458
1,840.00	133,416.00	33,354.00	115,525.00	15,844.00	5	724.00	459
1,148.00	88,340.00	22,085.00	26,500.00	6,861.00	5	682.00	460

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

Number	Towns	Real property	Personal property	Railroad property
461	Marysville.....	36,616.00	11,564.00	-----
462	Masonville.....	74,284.00	41,336.00	46,922.00
463	Massena.....	316,160.00	131,196.00	27,488.00
464	Matlock.....	38,892.00	40,020.00	15,922.00
465	Maurice.....	141,360.00	68,340.00	54,122.00
466	Maxwell.....	307,776.00	182,644.00	24,248.00
467	Maynard.....	238,508.00	111,352.00	20,912.00
468	Maysville (Walcott P.O.).....	41,400.00	12,820.00	-----
469	McCallsburg.....	165,968.00	114,788.00	48,844.00
470	McCausland.....	65,084.00	37,796.00	7,044.00
471	McClelland.....	60,324.00	40,304.00	20,844.00
472	McGregor.....	545,372.00	232,204.00	56,428.00
473	McIntire.....	153,016.00	41,508.00	64,208.00
474	Mechanicsville.....	488,036.00	216,022.00	41,122.00
475	Mediapolis.....	635,688.00	230,060.00	60,024.00
476	Melbourne.....	257,988.00	95,916.00	56,112.00
477	Melcher.....	303,332.00	77,076.00	4,896.00
478	Melrose.....	171,544.00	28,848.00	9,360.00
479	Melvin.....	121,292.00	85,736.00	16,220.00
480	Menlo.....	225,724.00	81,360.00	15,304.00
481	Meriden.....	58,020.00	4,592.00	46,220.00
482	Merrill.....	274,064.00	140,420.00	47,412.00
483	Meservey.....	116,912.00	50,628.00	50,280.00
484	Meyer.....	732,220.00	82,728.00	-----
485	Middletown.....	91,892.00	67,472.00	24,128.00
486	Miles.....	193,632.00	79,036.00	22,924.00
487	Millford.....	886,604.00	180,060.00	25,444.00
488	Millersburg.....	94,800.00	18,880.00	-----
489	Millerton.....	79,312.00	24,280.00	16,060.00
490	Milo.....	256,328.00	89,944.00	28,922.00
491	Milton.....	500,000.00	168,000.00	16,000.00
492	Minburn.....	180,408.00	99,112.00	9,028.00
493	Minden.....	296,012.00	58,112.00	24,588.00
494	Mingo.....	120,460.00	51,960.00	10,024.00
495	Mitchell.....	88,684.00	31,256.00	4,876.00
496	Mitchellville.....	242,920.00	141,740.00	49,000.00
497	Modale.....	213,400.00	118,964.00	28,200.00
498	Mondamin.....	161,800.00	97,176.00	20,448.00
499	Moneta.....	21,236.00	65,576.00	14,964.00
500	Monmouth.....	106,808.00	52,860.00	23,064.00
501	Monona.....	625,524.00	178,716.00	29,468.00
502	Monroe.....	609,700.00	177,200.00	58,460.00
503	Montezuma.....	773,932.00	153,448.00	47,300.00
504	Montour.....	153,764.00	82,772.00	22,560.00
505	Montrose.....	184,460.00	40,880.00	27,020.00
506	Moorhead.....	176,044.00	72,022.00	19,220.00
507	Moorland.....	123,392.00	28,160.00	69,280.00
508	Moravia.....	313,012.00	122,804.00	47,628.00
509	Morning Sun.....	411,528.00	78,448.00	25,648.00
510	Morrison.....	26,968.00	27,028.00	51,700.00
511	Moulton.....	477,604.00	122,256.00	47,628.00
512	Mt. Auburn.....	92,916.00	60,140.00	18,976.00
513	Mt. Ayr.....	1,222,612.00	205,748.00	58,280.00
514	Mt. Sterling.....	263,120.00	76,322.00	20,264.00
515	Mt. Union.....	85,768.00	98,312.00	22,268.00
516	Mt. Vernon.....	1,176,432.00	152,596.00	69,248.00
517	Moville.....	229,856.00	80,464.00	-----
518	Murray.....	494,082.00	155,622.00	-----
519	Nashua.....	621,800.00	217,368.00	64,112.00
520	Nemaha.....	81,416.00	40,580.00	16,308.00
521	Neola.....	285,172.00	87,880.00	25,148.00
522	New Albin.....	229,822.00	155,192.00	18,208.00
523	Newell.....	679,528.00	277,848.00	21,568.00
524	Newhall.....	226,748.00	112,204.00	14,024.00
525	New Hartford.....	192,400.00	49,220.00	-----
526	New Liberty.....	65,780.00	69,216.00	10,100.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
	48,180.00	12,045.00		290.34		250.00	461
7,344.00	169,900.00	42,475.00	47,100.00			1,000.00	462
400.00	485,244.00	121,311.00	285,168.00	34,948.00	5	3,390.00	463
508.00	95,972.00	23,993.00	60,955.00			980.00	464
2,844.00	266,696.00	66,674.00	109,000.00	28,720.00	5	2,825.00	465
2,004.00	526,672.00	131,668.00	542,310.00	67,700.00	5	7,700.00	466
2,148.00	382,920.00	95,730.00	424,958.00			2,725.00	467
496.00	54,776.00	13,694.00	14,043.00			1,475.00	468
2,248.00	331,848.00	82,962.00	150,040.00	32,612.00	5	3,358.00	469
560.00	110,484.00	27,621.00	6,500.00			870.00	470
628.00	122,260.00	30,565.00	57,530.00			860.00	471
5,200.00	839,204.00	209,801.00	267,852.00	11,500.00	5	9,416.43	472
948.00	259,680.00	64,920.00	80,776.00	35,364.00	3	2,000.00	473
2,128.00	747,328.00	186,832.00	842,591.00	22,180.00	5	7,524.00	474
	1,026,372.00	256,593.00	663,676.00	60,869.00	5	7,687.96	475
1,464.00	511,480.00	127,870.00	381,835.00	43,816.00	5	4,121.67	476
152.00	446,056.00	111,514.00	191,875.00			5,714.34	477
	219,752.00	54,938.00	154,000.00	18,672.00	5	3,464.43	478
476.00	223,724.00	55,931.00	57,900.00			2,885.00	479
1,888.00	434,276.00	108,569.00	321,218.00			2,240.00	480
4,176.00	113,108.00	28,277.00	13,050.00	98,968.00	5	1,264.23	481
3,556.00	465,452.00	116,363.00	178,800.00	6,448.00		5,454.02	482
1,260.00	219,220.00	54,806.00	44,500.00			1,850.00	483
1,582.00	817,520.00	204,380.00	66,670.00	721,484.00	5	1,410.00	484
	183,492.00	45,873.00	133,772.00	19,264.00	5	1,811.82	485
720.00	306,332.00	76,583.00	387,275.00	69,900.00	5	3,653.20	486
4,980.00	1,106,088.00	276,522.00	249,696.00	3,372.00		14,925.00	487
612.00	114,292.00	28,573.00	145,920.00			835.00	488
	119,652.00	29,913.00	16,161.00	6,220.00	5	660.00	489
1,252.00	476,476.00	119,119.00	506,053.00	19,008.00		3,200.00	490
10,600.00	754,600.00	188,650.00	200,000.00	140,000.00	5	4,419.27	491
1,008.00	289,556.00	72,389.00	151,800.00	4,088.00	5	1,615.50	492
1,444.00	300,156.00	75,039.00	223,000.00	8,944.00	5	3,462.82	493
36,000.00	218,464.00	54,616.00	87,483.00			1,280.11	494
20.00	124,836.00	31,209.00	40,950.00			700.00	495
4,610.00	538,900.00	134,725.00	732,213.00			6,360.00	496
1,412.00	472,036.00	118,009.00	42,580.00			4,370.00	497
	289,424.00	72,356.00	128,476.00	4,704.00	5	3,304.00	498
348.00	113,124.00	28,281.00	1,000.00			740.30	499
984.00	184,716.00	46,179.00	25,652.00			1,371.83	500
4,444.00	848,152.00	212,038.00	1,490,303.00	37,176.00	5	11,977.50	501
3,704.00	849,284.00	212,321.00	817,955.00	21,512.00	5	11,272.84	502
3,992.00	977,792.00	244,448.00	1,123,143.00	145,966.00	5	16,200.00	503
5,224.00	265,320.00	66,330.00	173,400.00	2,896.00	6	2,200.00	504
3,608.00	265,968.00	66,492.00	104,015.00	27,480.00	5	1,861.21	505
1,632.00	268,928.00	67,232.00	175,590.00	4,876.00	1	3,295.70	506
2,312.00	233,444.00	58,361.00	7,400.00	18,176.00		1,600.00	507
3,096.00	486,540.00	121,635.00	403,100.00	27,944.00	4	2,376.00	508
1,772.00	517,436.00	129,359.00	503,200.00			7,467.71	509
2,312.00	108,068.00	27,017.00	100,782.00			650.00	510
3,096.00	651,084.00	162,771.00	238,886.00			13,651.00	511
1,520.00	173,552.00	43,388.00	61,920.00	4,852.00	5	1,390.00	512
15,160.00	1,601,780.00	400,445.00	1,001,210.00			16,017.80	513
228.00	400,664.00	100,166.00	37,400.00			420.00	514
440.00	202,888.00	50,722.00	132,281.00			970.00	515
9,896.00	1,408,192.00	352,048.00	1,147,962.00	10,118.00	5	18,769.99	516
	420,320.00	105,080.00	268,975.00			5,600.00	517
	649,664.00	162,416.00	876,655.00	462.00		4,176.00	518
5,160.00	908,440.00	227,110.00	786,280.00	127,440.00	5	14,377.00	519
472.00	138,792.00	34,698.00	22,000.00	2,332.00	5	2,172.72	520
	508,200.00	127,050.00	433,170.00	2,936.00	5	1,563.27	521
1,628.00	504,940.00	126,235.00	158,960.00			3,398.99	522
5,984.00	993,764.00	248,441.00	714,390.00			11,834.00	523
316.00	360,592.00	90,148.00	405,180.00			2,000.00	524
	242,620.00	60,655.00	282,605.00			2,298.00	525
1,044.00	146,240.00	36,560.00	129,900.00			900.00	526

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

Number	Towns	Real property	Personal property	Railroad property
527	New London.....	698,448.00	231,472.00	200,000.00
528	New Market.....	268,972.00	82,388.00	40,544.00
529	New Providence.....	32,780.00	160,000.00	-----
530	New Sharon.....	469,200.00	140,568.00	40,828.00
531	New Vienna.....	123,788.00	56,876.00	-----
532	New Virginia.....	216,092.00	115,148.00	29,312.00
533	Nichols.....	220,820.00	81,920.00	56,000.00
534	Nodaway.....	122,076.00	53,220.00	12,808.00
535	Nora Springs.....	1,000,416.00	-----	89,804.00
536	Northboro.....	78,632.00	110,008.00	21,064.00
537	North Buena Vista.....	41,996.00	10,916.00	34,252.00
538	North English.....	446,376.00	206,408.00	16,960.00
539	North Liberty.....	128,852.00	28,424.00	8,200.00
540	North Washington.....	31,040.00	20,872.00	-----
541	Northwood.....	975,960.00	265,604.00	47,708.00
542	Norwalk.....	230,272.00	52,376.00	40,896.00
543	Norway.....	220,380.00	103,716.00	29,608.00
544	Numa.....	111,000.00	13,068.00	47,376.00
545	Oakland.....	506,700.00	759,000.00	38,652.00
546	Oakville.....	150,920.00	74,996.00	13,208.00
547	Ocheyedan.....	358,008.00	119,304.00	22,952.00
548	Odebolt.....	841,964.00	422,068.00	38,440.00
549	Ogden.....	825,184.00	232,032.00	-----
550	Okoboji.....	1,649,052.00	38,768.00	17,616.00
551	Olds.....	104,876.00	87,676.00	-----
552	Olin.....	337,860.00	175,260.00	35,228.00
553	Ollie.....	193,288.00	90,076.00	18,056.00
554	Oneida.....	-----	-----	-----
555	Onslow.....	144,820.00	70,544.00	4,288.00
556	Orange City.....	781,296.00	242,132.00	13,172.00
557	Orchard.....	-----	-----	-----
558	Orient.....	351,812.00	140,188.00	24,504.00
559	Orleans.....	391,600.00	52,936.00	43,120.00
560	Ossian.....	118,992.00	30,916.00	17,624.00
561	Osterdock.....	23,604.00	17,288.00	16,628.00
562	Oto.....	110,904.00	47,152.00	26,380.00
563	Ottosen.....	84,980.00	63,020.00	20,508.00
564	Oxford.....	332,720.00	168,120.00	17,444.00
565	Oxford Junction.....	310,980.00	83,036.00	1,248.00
566	Oyens.....	52,100.00	32,496.00	7,668.00
567	Pacific Junction.....	115,564.00	33,992.00	63,364.00
568	Packwood.....	136,568.00	68,904.00	37,308.00
569	Palmer.....	221,988.00	109,172.00	34,280.00
570	Palo.....	123,624.00	26,236.00	20,508.00
571	Panama.....	93,744.00	71,684.00	11,744.00
572	Panora.....	603,708.00	138,552.00	40,448.00
573	Parkersburg.....	617,504.00	228,120.00	51,068.00
574	Parnell.....	97,720.00	43,440.00	17,984.00
575	Paton.....	123,380.00	94,440.00	13,900.00
576	Patterson.....	42,152.00	39,824.00	15,916.00
577	Paullina.....	606,460.00	297,132.00	32,396.00
578	Persia.....	205,032.00	74,336.00	32,596.00
579	Peru.....	141,076.00	72,068.00	-----
580	Peterson.....	252,792.00	179,372.00	48,064.00
581	Pierson.....	125,288.00	111,060.00	97,252.00
582	Pilot Mound.....	108,244.00	45,980.00	17,876.00
583	Pioneer.....	28,176.00	52,548.00	4,800.00
584	Pisgah.....	199,564.00	87,420.00	-----
585	Plainfield.....	161,260.00	86,160.00	15,632.00
586	Plano.....	115,600.00	-----	27,252.00
587	Pleasanton.....	106,576.00	40,932.00	25,512.00
588	Pleasant Plain.....	84,876.00	13,472.00	-----
589	Pleasantville.....	453,824.00	148,940.00	19,180.00
590	Plover.....	99,228.00	67,148.00	15,528.00
591	Plymouth.....	304,276.00	57,496.00	-----
592	Pocahontas.....	683,008.00	186,320.00	35,200.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
2,044.00	1,131,964.00	282,991.00	620,887.00	1,600.00	-----	12,138.50	527
4,072.00	395,976.00	98,994.00	474,140.00	-----	-----	3,749.00	528
224.00	193,004.00	48,251.00	190,590.00	50,980.00	-----	1,400.00	529
3,484.00	654,080.00	163,520.00	651,186.00	37,184.00	5	10,287.22	530
832.00	181,496.00	45,374.00	78,300.00	-----	-----	-----	531
984.00	361,536.00	90,384.00	248,264.00	11,904.00	7	3,316.80	532
4,128.00	362,868.00	90,717.00	224,424.00	-----	-----	1,621.00	533
-----	188,104.00	47,026.00	227,410.00	-----	-----	-----	534
3,212.00	1,093,482.00	273,358.00	760,073.00	102,328.00	-----	10,807.50	535
716.00	210,420.00	52,605.00	116,550.00	-----	-----	900.00	536
660.00	87,824.00	21,956.00	20,800.00	7,266.00	-----	-----	537
2,144.00	671,888.00	167,972.00	647,766.00	4,960.00	6	10,766.00	538
532.00	166,008.00	41,502.00	181,350.00	-----	5	1,735.00	539
-----	51,912.00	12,978.00	5,000.00	-----	-----	454.21	540
8,452.00	1,297,724.00	324,431.00	916,164.00	179,428.00	5	9,579.56	541
9,888.00	333,432.00	83,358.00	293,055.00	55,660.00	5	2,225.00	542
760.00	354,464.00	88,616.00	470,054.00	13,300.00	5	4,021.00	543
2,460.00	173,904.00	43,476.00	21,900.00	8,600.00	5	870.00	544
2,728.00	1,307,080.00	326,795.00	2,648,750.00	16,250.00	5	8,631.78	545
728.00	239,852.00	59,963.00	28,622.00	8,820.00	-----	2,775.81	546
1,408.00	501,672.00	125,418.00	151,363.00	-----	-----	7,556.19	547
8,948.00	1,311,420.00	327,855.00	716,470.00	10,140.00	-----	22,140.80	548
-----	1,057,216.00	264,304.00	921,778.00	-----	-----	9,780.00	549
4,544.00	1,709,980.00	427,495.00	21,500.00	12,944.00	3.6	1,200.00	550
1,476.00	194,028.00	49,007.00	182,610.00	14,400.00	5	1,698.00	551
1,840.00	550,188.00	137,547.00	541,800.00	42,304.00	5	6,650.00	552
628.00	302,048.00	75,512.00	106,646.00	70,112.00	5	1,820.42	553
-----	-----	-----	-----	-----	5	715.00	554
528.00	220,180.00	55,045.00	172,780.00	-----	-----	1,200.00	555
2,740.00	1,039,340.00	259,835.00	242,132.00	8,912.00	5	22,768.00	556
-----	-----	-----	-----	-----	-----	650.00	557
4,120.00	520,624.00	130,156.00	314,076.00	3,072.00	5	1,709.44	558
6,400.00	494,056.00	123,514.00	56,200.00	24,588.00	4.4	1,200.00	559
984.00	168,516.00	42,129.00	487,375.00	-----	-----	8,078.00	560
356.00	57,876.00	14,469.00	6,000.00	9,256.00	4	124.00	561
1,844.00	186,280.00	46,570.00	47,500.00	-----	-----	3,795.00	562
1,792.00	170,300.00	42,575.00	79,819.00	16,128.00	-----	1,215.00	563
1,660.00	519,944.00	129,986.00	253,422.00	-----	-----	4,224.50	564
-----	395,264.00	98,816.00	493,942.00	-----	-----	6,600.00	565
536.00	92,800.00	23,200.00	22,400.00	-----	-----	766.00	566
1,924.00	214,844.00	53,711.00	17,850.00	34,584.00	5	1,699.00	567
400.00	243,180.00	60,795.00	138,897.00	35,972.00	5	852.43	568
1,340.00	366,780.00	91,695.00	86,900.00	-----	-----	2,140.00	569
672.00	171,040.00	42,760.00	230,200.00	9,360.00	5	500.00	570
764.00	177,936.00	44,484.00	203,535.00	13,572.00	5	2,972.29	571
11,272.00	793,980.00	198,495.00	342,450.00	66,000.00	-----	9,120.00	572
4,364.00	901,056.00	225,264.00	880,040.00	-----	-----	9,000.00	573
700.00	159,844.00	39,961.00	88,650.00	-----	-----	1,811.00	574
2,300.00	234,020.00	58,505.00	263,629.00	32,900.00	2	2,467.78	575
880.00	98,772.00	24,693.00	35,328.00	11,684.00	5	300.00	576
-----	935,988.00	233,997.00	849,400.00	-----	-----	7,500.00	577
1,608.00	313,572.00	78,393.00	112,210.00	19,032.00	5	3,250.00	578
47,900.00	261,044.00	65,261.00	146,128.00	43,324.00	4	1,193.63	579
1,996.00	482,224.00	120,556.00	449,600.00	-----	-----	3,610.00	580
3,696.00	337,296.00	84,324.00	430,590.00	250,240.00	5	14,455.00	581
1,324.00	173,424.00	48,356.00	132,163.00	42,844.00	4	790.00	582
448.00	85,972.00	21,493.00	6,000.00	-----	-----	327.00	583
-----	286,984.00	71,746.00	172,852.00	34,000.00	5	2,732.00	584
848.00	263,900.00	65,975.00	103,312.00	4,604.00	-----	904.00	585
592.00	143,444.00	35,861.00	68,175.00	22,960.00	5	500.00	586
388.00	173,408.00	43,352.00	93,164.00	-----	-----	750.00	587
-----	98,348.00	24,587.00	47,065.00	60,312.00	5	350.00	588
1,000.00	622,944.00	155,736.00	622,220.00	10,483.00	4	10,160.00	589
1,276.00	183,180.00	45,795.00	73,689.00	28,484.00	5	1,903.00	590
988.00	362,760.00	90,690.00	294,080.00	-----	-----	1,200.00	591
6,352.00	910,880.00	227,720.00	325,996.00	18,544.00	5	17,775.00	592

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

Number	Towns	Real property	Personal property	Railroad property
503	Polk City	98,012.00	34,232.00	
504	Pomeroy	616,248.00	177,864.00	63,808.00
505	Popejoy	73,628.00	59,432.00	42,264.00
506	Portsmouth	136,756.00	64,500.00	35,228.00
507	Postville	780,780.00	221,100.00	40,288.00
508	Prairieburg	89,804.00	25,580.00	
509	Prairie City	486,816.00	82,460.00	14,372.00
600	Prescott	187,836.00	75,480.00	
601	Preston	236,844.00	144,124.00	15,656.00
602	Pringhar	627,552.00	176,488.00	20,284.00
603	Princeton	225,840.00	65,764.00	53,828.00
604	Promise City	182,720.00		33,292.00
605	Protivin	93,232.00	59,606.00	
606	Pulaski	183,716.00	53,176.00	18,092.00
607	Quasqueton	147,520.00	88,884.00	
608	Quimby	168,088.00	108,200.00	17,180.00
609	Radcliffe	281,820.00	102,616.00	6,440.00
610	Rake	111,984.00	47,584.00	
611	Ralston	62,784.00	51,040.00	61,508.00
612	Randall	52,800.00	37,584.00	5,736.00
613	Randolph	159,604.00	69,216.00	18,344.00
614	Rathbun	37,708.00	9,828.00	12,232.00
615	Readlyn	304,312.00	116,432.00	18,606.00
616	Reasnor	75,940.00	46,180.00	25,712.00
617	Redding	123,832.00	73,688.00	49,424.00
618	Redfield	379,204.00	93,140.00	45,664.00
619	Reinbeck	782,836.00	335,564.00	
620	Rembrandt	116,716.00	117,448.00	9,208.00
621	Remsen	478,692.00	301,432.00	15,952.00
622	Renwick	301,396.00	119,584.00	50,744.00
623	Riceville	391,592.00	184,520.00	39,600.00
624	Richland			
625	Ricketts	114,280.00	59,544.00	21,528.00
626	Ridgeway	234,660.00	96,364.00	70,856.00
627	Rinard	54,200.00	35,608.00	52,760.00
628	Ringsted	340,472.00	86,424.00	48,052.00
629	Ripley	188,100.00	86,140.00	20,400.00
630	Riverside	258,908.00	74,544.00	12,856.00
631	Riverton	168,576.00	98,364.00	27,136.00
632	Robins	253,540.00	19,800.00	129,302.00
633	Rock Falls	41,772.00	11,460.00	7,888.00
634	Rockford	527,508.00	233,460.00	2,584.00
635	Rockingham	594,640.00	120,360.00	15,684.00
636	Rock Valley	489,632.00	127,176.00	57,080.00
637	Rockwell	130,240.00	30,780.00	9,100.00
638	Rodman	67,460.00	134,652.00	
639	Rodney	63,540.00	43,804.00	16,308.00
640	Roland	390,404.00	112,664.00	18,236.00
641	Rolfe	697,000.00	189,000.00	
642	Rome	44,816.00	18,808.00	8,428.00
643	Rose Hill	79,816.00	45,956.00	16,212.00
644	Rowan	114,152.00	24,052.00	44,740.00
645	Rowley	70,520.00	60,036.00	19,500.00
646	Royal	185,584.00	122,896.00	23,104.00
647	Rudd	348,600.00	222,128.00	70,784.00
648	Runnells	85,880.00	54,440.00	20,900.00
649	Russell	318,432.00	94,420.00	47,448.00
650	Ruthven	332,068.00	149,364.00	46,424.00
651	Rutland	159,348.00	58,432.00	58,432.00
652	Ryan	163,876.00	132,068.00	41,412.00
653	St. Ansgar	637,588.00	170,756.00	17,456.00
654	St. Anthony	92,328.00	41,812.00	
655	St. Charles	143,164.00	71,812.00	37,764.00
656	St. Lucas	17,960.00	7,764.00	
657	St. Mary's	35,800.00	36,984.00	
658	St. Olaf	79,400.00	71,584.00	22,180.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
	132,244.00	33,061.00	94,300.00			2,200.00	593
4,672.00	862,592.00	215,648.00	411,253.00			9,700.00	594
1,300.00	176,624.00	44,156.00	98,200.00	73,736.00	5	1,261.77	595
1,712.00	238,196.00	59,549.00	247,500.00	7,332.00		2,435.50	596
3,932.00	1,046,160.00	261,540.00	625,240.00			16,725.00	597
	115,384.00	28,846.00	74,650.00	23,228.00	5	264.96	598
5,496.00	589,144.00	147,286.00	871,046.00	21,060.00		5,980.22	599
	263,316.00	65,829.00	292,770.00			2,215.00	600
1,956.00	398,580.00	99,645.00	289,420.00			6,128.32	601
	824,324.00	206,081.00	549,600.00			5,464.00	602
6,840.00	352,272.00	88,068.00	137,100.00			2,450.00	603
3,363.00	219,380.00	54,845.00	52,214.00	1,860.00	5	270.00	604
124.00	133,052.00	33,263.00	64,550.00	6,372.00	5	1,041.00	605
196.00	255,180.00	63,795.00	156,500.00			3,650.00	606
240.00	186,644.00	46,661.00	459,680.00	27,804.00	7	3,488.19	607
1,072.00	294,540.00	73,635.00	126,475.00	3,424.00		11,213.00	608
7,960.00	398,836.00	99,709.00	420,940.00	974.79		5,850.00	609
	159,568.00	39,892.00	130,403.00	33,928.00		2,533.00	610
3,280.00	178,612.00	44,653.00	66,500.00	79,864.00	5	1,159.00	611
200.00	96,320.00	24,080.00	32,700.00	2,380.00		575.00	612
632.00	247,796.00	61,949.00	180,230.00	6,960.00	5	1,667.29	613
2,112.00	61,880.00	15,470.00	15,470.00	1,676.00	5	520.51	614
572.00	485,012.00	108,753.00	325,522.00	1,500.00	5	5,415.00	615
908.00	148,740.00	37,185.00	115,710.00	8,860.00	5	930.00	616
1,184.00	248,128.00	62,032.00	138,124.00			815.00	617
17,364.00	535,432.00	133,858.00	279,018.00			4,838.90	618
63,036.00	1,181,436.00	295,359.00	1,377,555.00	42,916.00	5	18,888.18	619
1,116.00	244,488.00	61,122.00	94,543.00	7,424.00	5	1,867.00	620
1,040.00	797,116.00	199,279.00	737,518.00			7,900.00	621
4,272.00	475,996.00	118,999.00	258,400.00			5,400.00	622
1,352.00	617,064.00	154,266.00	561,048.00	30,844.00	5	6,560.00	623
						6,110.00	624
1,876.00	197,228.00	49,307.00	104,750.00			2,190.00	625
3,136.00	405,016.00	101,254.00	90,900.00		5	2,735.5	626
624.00	143,192.00	35,798.00	75,700.00			905.0	627
1,612.00	476,560.00	119,140.00	486,200.00	30,492.00	7	3,750.00	628
1,760.00	296,400.00	74,100.00	218,776.00	39,080.00	3	4,460.00	629
1,040.00	347,348.00	86,837.00	260,610.00	10,680.00	5	5,115.50	630
976.00	295,052.00	73,763.00	233,400.00			798.80	631
	402,732.00	100,683.00	101,900.00			700.00	632
324.00	61,444.00	15,361.00	48,300.00			200.00	633
1,324.00	764,876.00	191,219.00	660,145.00			11,159.62	634
956.00	731,640.00	182,910.00	46,600.00			3,810.00	635
1,100.00	674,988.00	168,749.00	405,000.00	30,252.00		8,900.00	636
1,092.00	171,212.00	42,803.00	654,640.00	110,960.00	5	7,446.90	637
	202,112.00	50,528.00	30,995.00			835.00	638
940.00	124,592.00	31,148.00	25,780.00			915.00	639
1,632.00	522,936.00	130,734.00	374,575.00	60,780.00	5	7,852.48	640
	886,000.00	221,500.00	588,000.00			7,150.00	641
	72,052.00	18,030.00	3,835.00			263.20	642
228.00	142,212.00	35,553.00	109,550.00			2,050.00	643
2,048.00	184,992.00	46,248.00	109,900.00	29,096.00	5	1,140.13	644
	150,056.00	37,514.00	63,200.00			719.37	645
876.00	332,460.00	83,115.00	145,200.00	4,552.00	5	2,325.00	646
2,744.00	644,256.00	161,064.00	163,769.00			6,200.00	647
1,840.00	163,060.00	40,765.00	79,527.00			1,489.00	648
6,936.00	467,236.00	116,809.00	590,282.00	28,824.00	5	2,803.00	649
1,640.00	529,496.00	132,374.00	370,026.00			6,980.00	650
1,840.00	278,052.00	69,513.00	79,372.00	38,264.00	3	993.03	651
1,232.00	338,588.00	82,647.00	164,688.00	16,752.00	5	3,270.00	652
924.00	826,724.00	206,681.00	639,047.00			6,488.32	653
	134,140.00	35,535.00	62,650.00			913.63	654
	252,740.00	63,185.00	157,324.00	15,208.00	5	1,600.00	655
	25,724.00	6,431.00	48,200.00			322.60	656
	72,844.00	18,211.00	24,500.00	3,564.00	1	50.00	657
1,388.00	174,552.00	43,638.00	184,798.00	10,344.00	5	725.00	658

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

Number	Towns	Real property	Personal property	Railroad property
659	St. Paul (R.F.D. West Point)			
660	Sabula	251,112.00	36,680.00	200,000.00
661	Salem	171,180.00	21,636.00	27,348.00
662	Salix	170,300.00	50,476.00	41,528.00
663	Sanborn	569,696.00	143,600.00	34,208.00
664	Sandyville (Via Ackworth)	68,640.00	8,960.00	
665	Scarville	70,992.00	53,216.00	63,828.00
666	Schaller	441,700.00	207,332.00	
667	Schleswig	570,256.00	122,396.00	21,528.00
668	Scranton	415,100.00	120,680.00	48,820.00
669	Searsboro	59,808.00	48,148.00	15,904.00
670	Sergeant Bluff	190,620.00	76,336.00	21,528.00
671	Shambaugh	87,992.00	74,368.00	28,044.00
672	Shannon City	134,056.00	70,084.00	8,040.00
673	Sharpsburg	72,492.00	39,040.00	37,636.00
674	Sheffield	287,272.00	861,396.00	96,800.00
675	Shelby	360,600.00	100,212.00	31,216.00
676	Sheldahl	120,324.00	19,108.00	
677	Shell Rock	441,424.00	82,248.00	33,508.00
678	Shellsburg	244,780.00	106,708.00	39,300.00
679	Sibley	1,094,940.00	366,056.00	114,736.00
680	Sidney	490,768.00	210,832.00	9,048.00
681	Silver City	139,256.00	100,316.00	
682	Sioux Center	701,568.00	142,968.00	55,200.00
683	Sioux Rapids	423,612.00	260,540.00	66,108.00
684	Slater	292,456.00	99,384.00	93,744.00
685	Sloan	251,616.00	70,908.00	
686	Smithland	99,000.00	24,348.00	16,564.00
687	Soldier	144,732.00	84,712.00	25,756.00
688	Solon	331,728.00	103,420.00	25,708.00
689	Somers	79,600.00	67,800.00	34,000.00
690	South English	133,016.00	65,076.00	32,748.00
691	Spillville	128,124.00	31,316.00	
692	Spirit Lake	1,631,648.00	353,312.00	13,616.00
693	Spragueville	71,252.00	18,424.00	28,380.00
694	Springbrook	46,728.00	8,352.00	
695	Spring Hill			
696	Springville	429,672.00	150,096.00	21,980.00
697	Stacyville	206,072.00	109,492.00	30,064.00
698	Stanhope	186,048.00	107,832.00	39,212.00
699	Stanley	73,252.00	30,220.00	
700	Stanton	439,196.00	189,016.00	28,660.00
701	Stanwood		71,836.00	
702	Sate Center	730,256.00	201,820.00	35,332.00
703	Steamboat Rock	157,420.00	27,380.00	26,704.00
704	Stockport	137,932.00	48,068.00	42,100.00
705	Stockton			
706	Story City	846,196.00	227,772.00	68,956.00
707	Stout	205,216.00	48,316.00	
708	Stratford	348,420.00	182,932.00	55,756.00
709	Strawberry Point	591,532.00	173,396.00	57,408.00
710	Struble	69,876.00	39,676.00	12,300.00
711	Sully	269,500.00	81,880.00	12,276.00
712	Sumner	1,242,288.00	376,040.00	80,620.00
713	Superior	91,744.00	44,436.00	31,524.00
714	Sutherland	429,500.00	169,168.00	
715	Swalesdale	74,212.00	29,992.00	14,972.00
716	Swan	79,324.00	26,816.00	37,176.00
717	Swea City	362,136.00	127,656.00	29,688.00
718	Tabor	536,244.00	165,784.00	440.00
719	Templeton	222,712.00	69,936.00	16,636.00
720	Tennant	33,684.00	40,044.00	33,648.00
721	Terril	323,640.00	96,136.00	1,132.00
722	Thayer	36,628.00	31,216.00	9,444.00
723	Thompson	252,772.00	133,024.00	38,452.00
724	Thor	127,436.00	49,308.00	38,440.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
1,036.00	488,828.00	122,207.00	245,660.00			1,410.00	659
960.00	221,124.00	55,281.00	315,937.00	13,364.00		1,325.00	660
8,268.00	265,572.00	66,393.00	111,300.00			2,700.00	661
	747,504.00	186,876.00	144,000.00			11,900.00	662
	72,600.00	18,150.00	5,940.00	52,340.00	4	279.08	663
1,208.00	189,244.00	47,311.00	101,446.00			1,000.00	664
	649,032.00	162,258.00	587,836.00			8,308.00	665
1,784.00	715,964.00	178,991.00	1,077,500.00			10,175.00	666
2,600.00	587,200.00	146,800.00	1,697,512.00	79,780.00	5	4,780.85	667
1,324.00	125,184.00	20,506.00	84,830.00			365.00	668
2,536.00	291,020.00	72,755.00	105,700.00	46,200.00	5	2,600.00	669
1,108.00	191,512.00	47,878.00	221,400.00			1,520.00	670
1,748.00	213,928.00	53,482.00	92,485.00			2,254.00	671
404.00	149,572.00	37,393.00				800.00	672
6,528.00	1,251,996.00	312,999.00	508,450.00	231,716.00	5	11,985.00	673
2,144.00	494,172.00	123,543.00	323,948.00	45,100.00	5	11,360.00	674
	139,432.00	34,858.00	122,646.00			1,377.33	675
2,836.00	560,016.00	140,004.00	514,600.00			4,755.00	676
2,228.00	393,016.00	98,254.00	229,450.00			4,680.00	677
7,504.00	1,583,236.00	395,809.00	634,302.00	8,808.00		18,000.00	678
4,300.00	714,948.00	178,737.00	668,812.00	13,816.00	5	10,335.00	679
11,528.00	251,100.00	62,775.00	207,314.00			2,775.05	680
3,012.00	902,748.00	225,687.00	723,295.00	72,084.00	5	10,649.94	681
5,956.00	756,216.00	189,054.00	431,150.00	8,312.00		7,300.00	682
3,944.00	489,528.00	122,382.00	485,171.00	102,000.00		4,010.00	683
	322,524.00	80,631.00	239,282.00	3,880.00	5	5,775.00	684
1,060.00	140,972.00	35,243.00	38,900.00			1,335.46	685
1,272.00	256,472.00	64,118.00	86,352.00	1,312.00		3,655.00	686
5,408.00	466,264.00	116,566.00	374,850.00	5,100.00	5	4,900.61	687
872.00	182,272.00	45,568.00	46,000.00			750.00	688
1,400.00	232,240.00	58,060.00	331,958.00	7,212.00	5	1,470.00	689
	159,440.00	39,860.00	73,491.00	17,192.00		1,725.00	690
2,096.00	2,000,672.00	501,068.00	665,799.00	47,812.00	5	29,781.00	691
1,000.00	119,056.00	29,764.00	11,200.00			400.00	692
	55,080.00	13,770.00	43,630.00			180.00	693
							694
							695
1,968.00	603,716.00	150,929.00	608,440.00	6,476.00		3,300.00	696
1,288.00	346,916.00	86,729.00	221,950.00	6,500.00	5	4,000.00	697
1,996.00	334,588.00	83,647.00	264,770.00	59,096.00	6	3,440.00	698
1,080.00	104,552.00	26,138.00	116,200.00			750.00	699
1,548.00	658,420.00	164,605.00	825,230.00	16,352.00	5	6,387.00	700
	71,836.00	17,959.00	340,370.00			6,400.00	701
8,004.00	975,412.00	243,853.00	759,692.00	46,504.00	1	13,322.50	702
4,852.00	216,356.00	54,089.00	146,395.00	5,600.00	5	1,286.02	703
1,572.00	229,672.00	57,418.00	196,240.00	754.68	5	1,700.00	704
							705
9,772.00	1,152,696.00	288,174.00	933,580.00			17,793.85	706
68,396.00	321,928.00	80,482.00	229,365.00	31,012.00	4	1,985.00	707
1,640.00	588,748.00	147,187.00	464,605.00	70,256.00	5	7,805.00	708
4,104.00	826,440.00	206,610.00	650,565.00	57,276.00		7,435.00	709
1,248.00	123,100.00	30,775.00	19,000.00			1,110.46	710
2,304.00	365,960.00	91,490.00	369,350.00			2,901.78	711
3,720.00	1,702,668.00	425,667.00	1,250,666.00	75,796.00	5	21,625.00	712
944.00	168,648.00	42,162.00	85,050.00	13,492.00	5	2,330.02	713
49,228.00	647,896.00	161,974.00	785,637.00	30,172.00	5	7,102.70	714
528.00	119,704.00	29,926.00	74,960.00			775.98	715
572.00	143,888.00	35,972.00	17,700.00	28,380.00	6	660.00	716
7,680.00	527,160.00	131,790.00	262,867.00			5,778.00	717
1,952.00	704,420.00	176,105.00	282,204.00	62,308.00	5	13,731.38	718
704.00	309,988.00	77,497.00	224,650.00	5,348.00	5	3,985.00	719
428.00	107,804.00	26,951.00	17,331.00	36,140.00	5	1,205.00	720
824.00	421,732.00	105,433.00	159,525.00			3,945.37	721
1,764.00	79,052.00	19,763.00	41,265.00			377.00	722
3,224.00	427,472.00	106,868.00	265,360.00			3,748.82	723
3,684.00	218,868.00	54,717.00	154,750.00			1,891.06	724

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

Number	Towns	Real property	Personal property	Railroad property
725	Thornburg	72,676.00	26,744.00	33,972.00
726	Thornton	197,272.00	115,464.00	28,212.00
727	Thurman	119,460.00	90,808.00	
728	Tiffin	81,804.00	61,224.00	11,188.00
729	Tingley	223,352.00	57,368.00	38,000.00
730	Titonka			
731	Toronto	64,036.00	11,104.00	12,720.00
732	Traer	820,604.00	314,372.00	35,596.00
733	Treynor	116,728.00	40,640.00	
734	Tripoli	849,816.00	155,456.00	29,416.00
735	Truesdale	32,534.00	18,458.00	8,468.00
736	Truro	218,336.00	88,152.00	38,244.00
737	Turin	63,908.00	42,776.00	28,828.00
738	Udell	65,752.00	21,120.00	66,760.00
739	Underwood			
740	Union	286,080.00	129,028.00	18,164.00
741	Unionville			
742	University Park	54,680.00		
743	Urbana	244,208.00	53,700.00	7,740.00
744	Urbandale	351,980.00	30,192.00	
745	Ute	297,108.00	87,436.00	51,188.00
746	Vail	289,516.00	154,852.00	9,228.00
747	Valeria	44,100.00	20,520.00	7,896.00
748	Van Horn	436,332.00	125,488.00	32,292.00
749	Van Meter	164,824.00	89,884.00	31,524.00
750	Van Wert	595,584.00	290,096.00	43,976.00
751	Varina	101,260.00	102,996.00	16,656.00
752	Victor	441,136.00	186,944.00	18,672.00
753	Vincent	116,924.00	35,460.00	35,584.00
754	Vining	53,840.00	28,828.00	91,480.00
755	Volga City	237,052.00	102,708.00	34,896.00
756	Wadena	29,832.00	11,640.00	7,340.00
757	Walcott	489,620.00	182,132.00	22,648.00
758	Walker	335,440.00	156,464.00	33,196.00
759	Wallingford	107,176.00	35,984.00	28,176.00
760	Wall Lake	495,092.00	170,640.00	64,160.00
761	Walnut	649,416.00	141,516.00	28,740.00
762	Wapello	805,440.00	173,132.00	28,644.00
763	Washta	160,676.00	95,116.00	32,212.00
764	Waterville	77,116.00	78,684.00	30,336.00
765	Waucoma	220,712.00	71,984.00	5,872.00
766	Waukee	168,480.00	82,356.00	52,564.00
767	Wayland	297,520.00	128,112.00	13,540.00
768	Webb	200,040.00	69,292.00	22,788.00
769	Webster	82,244.00	23,604.00	54,300.00
770	Weldon	108,424.00	8,872.00	4,552.00
771	Wellman	180,948.00	45,568.00	
772	Wellsburg	82,744.00	26,876.00	12,572.00
773	Welton	49,948.00	28,468.00	8,552.00
774	Wesley	184,996.00	106,132.00	24,464.00
775	West Bend	193,772.00	194,312.00	19,160.00
776	West Branch	492,100.00	206,856.00	24,484.00
777	West Burlington	462,932.00	75,852.00	
778	West Chester	81,020.00	73,620.00	8,264.00
779	Westfield	79,268.00	44,368.00	
780	Westgate	135,300.00	83,996.00	26,540.00
781	West Liberty	272,672.00	95,712.00	17,116.00
782	West Mitchell	50,928.00	2,204.00	
783	Westphalia	58,648.00	3,972.00	
784	West Point	290,460.00	215,600.00	27,720.00
785	West Side	207,712.00	58,956.00	41,144.00
786	West Union	927,300.00	365,136.00	59,080.00
787	Wheatland	251,636.00	138,600.00	21,528.00
788	Whiting			
789	Whittemore	205,836.00	147,272.00	25,444.00
790	Whitten	107,640.00	33,916.00	39,824.00

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
	133,392.00	33,348.00	75,790.00			500.00	725
812.00	341,760.00	85,440.00	83,400.00	38,880.00	5	2,933.44	726
	210,268.00	52,567.00	37,250.00			1,660.00	727
252.00	154,468.00	38,617.00	44,850.00			368.00	728
5,128.00	323,848.00	80,962.00	203,324.00	372.60	4	1,480.18	729
						2,100.00	730
284.00	88,144.00	22,036.00	8,000.00	2,672.00	4	600.00	731
2,192.00	1,172,764.00	293,191.00	1,151,600.00	19,484.00	5	17,300.00	732
108.00	157,476.00	39,369.00	641,200.00			1,780.00	733
4,832.00	1,039,520.00	259,880.00	773,512.00	32,592.00	5	7,054.80	734
296.00	59,756.00	14,939.00	16,000.00			600.00	735
1,864.00	346,596.00	86,649.00	322,850.00	60,896.00	5	1,802.00	736
1,208.00	136,720.00	34,180.00	31,950.00	808.00		250.00	737
4,656.00	158,288.00	39,572.00	97,900.00	7,844.00		548.00	738
						1,800.00	739
1,896.00	435,168.00	108,792.00	557,015.00	100,000.00	5	5,480.17	740
						1,272.00	741
	54,680.00	13,670.00				1,300.00	742
2,900.00	308,548.00	77,137.00	16,650.00			1,100.00	743
	382,172.00	95,543.00	50,500.00			5,969.00	744
2,288.00	438,020.00	109,505.00	187,880.00	12,832.00	5	6,508.00	745
1,980.00	455,576.00	113,894.00	211,425.00	16,688.00		7,072.78	746
104.00	72,620.00	18,155.00	18,940.00			661.00	747
1,688.00	595,800.00	148,950.00	368,400.00	45,164.00	5	6,741.00	748
2,848.00	289,080.00	72,270.00	180,600.00	21,540.00	5	1,650.00	749
1,196.00	930,852.00	232,713.00	109,204.00	38,708.00		1,190.00	750
1,352.00	222,264.00	55,566.00	82,283.00	11,424.00		2,566.56	751
4,108.00	650,860.00	162,715.00	935,057.00			4,695.00	752
1,152.00	189,120.00	47,280.00	63,000.00	55,648.00	4	2,905.00	753
1,116.00	175,264.00	43,816.00	87,280.00	55,680.00	5	1,200.00	754
292.00	374,948.00	93,737.00	131,500.00			2,800.00	755
332.00	49,144.00	12,286.00	74,650.00	25,464.00		1,220.72	756
4,440.00	698,840.00	174,710.00	463,220.00			5,700.00	757
	525,100.00	131,275.00	225,694.00	26,048.00	5	3,010.04	758
756.00	172,092.00	43,023.00	59,550.00	42,918.00	6	1,300.00	759
6,052.00	735,944.00	183,986.00	2,140,936.00	23,940.00		6,800.00	760
1,700.00	821,372.00	205,343.00	934,310.00	37,480.00	5	11,455.00	761
6,928.00	1,014,144.00	253,536.00	603,200.00	355,772.00	5	11,670.58	762
2,968.00	290,972.00	72,743.00	152,600.00	39,932.00	5	3,445.00	763
1,920.00	188,056.00	47,014.00	88,260.00			1,460.00	764
300.00	298,868.00	74,717.00	206,356.00	8,272.00	4	3,022.00	765
2,300.00	305,700.00	76,425.00	216,182.00	45,196.00	5	4,172.00	766
1,832.00	441,004.00	110,251.00	656,950.00			1,500.00	767
756.00	292,876.00	73,219.00	11,700.00			1,365.00	768
1,148.00	161,296.00	40,324.00	140,540.00	5,780.00	5	525.00	769
132.00	121,980.00	30,495.00	124,650.00			900.00	770
3,600.00	230,116.00	57,529.00	454,550.00	26,764.00	5	7,914.52	771
	122,192.00	30,548.00	252,900.00			5,475.00	772
376.00	87,344.00	21,836.00	54,735.00			460.00	773
3,808.00	319,400.00	79,850.00	187,160.00			4,669.00	774
1,468.00	408,712.00	102,178.00	447,321.00			5,150.00	775
680.00	724,120.00	181,030.00	1,336,800.00	1,600.00		6,120.00	776
	538,784.00	134,696.00	70,100.00			6,680.71	777
1,268.00	164,172.00	41,043.00	200,800.00	5,180.00		1,067.11	778
	123,636.00	30,909.00	6,450.00			1,100.00	779
1,208.00	247,044.00	61,761.00	73,965.00	18,048.00	5	1,620.00	780
	385,500.00	96,375.00	1,801,355.00			8,361.34	781
40.00	53,172.00	13,293.00	27,500.00			262.00	782
	62,620.00	15,655.00	95,100.00			684.00	783
840.00	534,620.00	133,655.00	165,250.00			4,988.00	784
2,852.00	310,664.00	77,666.00	38,000.00			2,563.61	785
8,368.00	1,359,884.00	339,971.00	1,187,032.00	91,688.00	4.4	18,000.00	786
2,244.00	414,008.00	103,502.00	296,166.00			2,197.00	787
						11,981.00	788
2,248.00	380,800.00	95,200.00	172,900.00			3,000.00	789
752.00	182,132.00	45,533.00	136,780.00	45,851.00	5	1,080.66	790

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

Number	Towns	Real property	Personal property	Railroad property
791	Willey (Carroll P. O.)	34,096.00	4,756.00	
792	Williams	370,172.00	77,428.00	23,008.00
793	Williamsburg			
794	Williamson	101,988.00	50,120.00	31,724.00
795	Wilton Junction	565,300.00	297,480.00	41,980.00
796	Winfield	536,572.00	274,784.00	55,592.00
797	Winthrop	287,248.00	149,576.00	18,680.00
798	Wiota	88,616.00	52,752.00	18,672.00
799	Woden	108,788.00	65,032.00	30,608.00
800	Woodbine	856,760.00	267,584.00	42,336.00
801	Woodburn	33,168.00	12,352.00	19,416.00
802	Woodward	376,240.00	156,384.00	
803	Woolstock	161,484.00	71,520.00	48,052.00
804	Worthington	167,024.00	77,428.00	22,180.00
805	Wyoming	355,676.00	203,180.00	18,920.00
806	Yale	162,640.00	118,580.00	19,060.00
807	Yetter	90,548.00	61,112.00	16,868.00
808	Yorktown	28,192.00	22,248.00	27,140.00
809	Zearing	247,544.00	88,612.00	18,252.00
810	Zwingle	68,132.00	20,064.00	

PROPERTY AS OF JANUARY 1, 1924—LEVIES AS OF SEPT. 1, 1924

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
244.00	39,096.00	9,774.00	91,700.00	22,020.00	5	75.00	791
1,984.00	472,592.00	118,148.00	235,700.00	31,672.00	6	5,275.00	792
							793
	183,832.00	45,958.00	132,800.00	13,568.00	5	1,019.15	794
10,180.00	914,940.00	228,735.00	1,031,650.00			14,761.87	795
3,500.00	870,448.00	217,612.00	708,965.00	32,160.00	4	8,900.00	796
	455,504.00	113,876.00	406,332.00			2,270.61	797
1,212.00	161,252.00	40,313.00	59,450.00	7,876.00		2,825.50	798
1,192.00	205,620.00	51,405.00	89,310.00			975.00	799
2,784.00	1,169,464.00	292,366.00	1,076,796.00			13,350.00	800
1,016.00	65,952.00	16,488.00	182,070.00	4,197.00	5	1,350.00	801
	532,624.00	133,156.00	317,093.00	36,032.00	5	8,900.00	802
1,408.00	282,464.00	70,616.00	113,250.00	47,176.00	5	2,412.00	803
672.00	267,304.00	66,826.00	210,150.00			1,723.26	804
1,312.00	579,088.00	144,772.00	509,066.00			5,901.66	805
	300,280.00	75,070.00	215,398.00			3,670.00	806
460.00	168,988.00	42,247.00	12,000.00			1,300.00	807
1,712.00	79,292.00	19,823.00	118,835.00			2,210.00	808
2,756.00	357,164.00	89,291.00	473,354.00	37,684.00	5	5,440.00	809
	88,196.00	22,049.00	92,000.00			831.34	810

CITY OFFICIALS

Number in order of population	City	Mayor	Clerk	Treasurer	Term expires
36	Albia	Jas. H. Elder	A. J. Head	Earl W. Baxter	1927
51	Algona	Albert Ogren	S. W. Crowell	H. M. Hanberg	1927
26	Ames	F. H. Schlerter	A. B. Maxwell	H. W. Stafford	1926
69	Anamosa	R. D. Finnigan	Daisy Stevens	T. E. Watters	
33	Atlantic	Ray Trainer	T. E. Nichols	J. G. Whitney	1927
95	Audubon	P. A. Rasmussen	B. E. Rice	H. M. Bilharz	
97	Bedford	J. S. Nevins	J. E. Lovell	J. U. Wyant	1926
49	Belle Plaine	R. L. Whelan	E. N. Brown	W. A. Irwin	1927
80	Bettendorf	R. W. Petersen	H. F. Abramson	J. E. Brownlee	1926
98	Bloomfield	J. R. Pease	W. J. Brown	C. C. Curl	1926
16	Boone	Robert McBirnie	Otto Hile	D. B. Ashenfelter	1927
9	Burlington	T. J. Smith	R. W. Schlamp	G. J. Bruhl	1926
43	Carroll	John E. Halligan	W. A. Arts	Leo. J. Wegman	1926
25	Cedar Falls	J. Fay Cross	H. E. Olbrich	V. W. Johnson	
4	Cedar Rapids	J. F. Rall	L. J. Storey	M. F. Cox	1926
20	Centerville	Jim Keller	E. A. Crane	W. A. Bashaw	1927
23	Charles City	H. M. Walleser	J. W. McGeeney	Carl C. Magdsick	1927
35	Chariton	C. A. Currier	W. M. Householder	E. W. Drake	1927
28	Cherokee	Abe Stiner	Wm. Shardlow	Geo. Breemer	1927
41	Clarinda	H. E. Davidson	Stanley Pfander		
72	Clarion	J. A. Rogers	G. A. Triggs	A. E. Weber	1926
73	Clear Lake	D. E. Kenyon	G. W. Moeller	R. R. Rogers	1926
8	Clinton	R. N. Howes	Frank W. Leedham	B. S. Keith	1926
81	Colfax	Claire Forsyth	H. F. Cassidy	R. E. Cummings	1927
103	Corning	C. A. Haynes	J. F. Latimer	F. C. Okey	1926
7	Council Bluffs	G. J. Harding	W. A. Groneweg	Bertha C. Smith	1926
64	Cresco	J. A. Cutting	G. A. Morris	E. P. Farnsworth	1926
21	Creston	M. L. Burt	B. Tallman	Ernest Porter	1927
3	Davenport	Louis E. Roddewig	Frank A. Hass	Chas. E. Robeson	1926
45	Decorah	F. W. Conover	F. M. Hughes	W. F. Baker	1927
57	Denison	W. H. Lamb	Jacob Johnson	R. O. McConnaughey	1926
1	Des Moines	C. M. Garver	A. E. McGlothlen	E. C. Powers	1926
5	Dubuque	Jas. Alderson	Jno. Stuber	O. F. Puls	1926
42	Eagle Grove	G. W. Baker	J. K. Baker	Oscar O. Hobbett	1927

96	Eldon	J. A. Baldwin	John Varnum	Wm. Bray	1926
65	Eldora	H. H. Soper	Geo. M. Shafer	H. H. Turner	
75	Emmetsburg	W. G. Middletown	T. F. Rutledge	J. W. Neary	1926
37	Estherville	Jno. C. Lelley	A. O. Peterson	Jas. W. Ghushlin	1927
27	Fairfield	H. A. Hoopes	Geo. C. Woods	W. P. Starr	1927
91	Forest City	F. W. Russell	J. O. Bergfold	O. G. Rislow	1926
12	Fort Dodge	C. V. Findlay	C. W. Wakeman	E. H. Zuerrer	1927
17	Fort Madison	Jas. A. Toner	L. F. Albers	Margaret Jaeger	1927
50	Glenwood	F. W. Kelley	B. N. Maxwell		
32	Grinnell	W. L. Ray	Homor B. Lowrey	Carl E. Child	1927
102	Hamburg	James B. Zuck	C. J. Fisher	T. J. Liess	
67	Hampton	A. W. Wolf	S. J. Parker	L. O. Robinson	1927
71	Harlan	D. J. Booth	J. W. Bailey	C. C. Weber	1926
82	Hawarden	B. T. French	Fred A. Gefke	Rollin W. Smith	1926
86	Humboldt	G. J. Blecknell	J. A. Parker	Otto Windrath	1926
101	Ida Grove	J. C. Watter	Geo. C. Hubbard	I. N. Shearer	1926
52	Independence	A. T. O'Brien	C. L. King	Arthur Plane	1927
55	Indianola	N. D. Gordon	E. M. Wilson	Linda Starbuck	1927
18	Iowa City	J. J. Carroll	Geo. J. Dohrer	J. W. Grim	1927
48	Iowa Falls	W. A. Middleton	J. O. Gregg	F. D. Peet	1926
60	Jefferson	D. E. Lyon	S. T. Jack	R. H. Maloney	1927
15	Keokuk	John R. Carpenter	G. Walter Barr	Alvin L. Kraft	1926
58	Knoxville	N. D. Shinn	Frank Crawford	J. C. Collins	1927
94	Lake City	D. D. Hammond	F. W. Newendorp	G. G. Hutchison	1926
39	Le Mars	Wallace Winslow	J. M. Hayes	R. C. Bartels	1927
88	Leon	S. E. Benefiel	L. L. Hutchinson	M. A. Gammill	1927
66	Manchester	Fred W. Hermann	Ralph Milroy	Chas. J. Seeds	1927
56	Maquoketa	F. J. Swift	G. O. Moss	G. L. Mitchell	1927
99	Marengo	John E. Spurrier	F. W. Goldthwait	Robt. R. Hibbs	1926
44	Marion	O. M. Carson	D. H. Smith	S. J. Hines	1927
14	Marshalltown	Wm. Jennings	Anne McMahon	J. H. Cooper	1927
11	Mason City	T. A. Potter	J. H. McEwen	H. M. Knudson	1927
47	Missouri Valley	E. W. Seebold	Herma Bond	H. F. Foss	1927
84	Monticello	J. J. Locher	Ray Echnacht	W. F. Rohn	1926
46	Mount Pleasant	C. A. Whittaker	J. P. Budde	C. Van Brussell	1927
13	Muscataine	J. B. Miller	H. B. Caple	J. H. Schreurs	1926
74	Mystic	Carl Davis	J. L. Huffman	Tom Stephenson	1926
77	Nevada	C. E. Lookingbill	R. A. Davis	E. L. McConkie	1927
80	New Hampton	W. G. Shaffer	F. B. Stocke	Alvah Griffith	1927
24	Newton	R. W. Sayre	R. B. Davis	Lee Brown	1927
22	Oelwein	T. N. Carnall	C. D. Shippy	Geo. W. Nolton	1927
85	Onawa	F. G. Oliver	Ben Jensen	O. H. Gravatt	1926
70	Osage	C. E. Juhl	A. S. Wright	M. C. Sweney	1927
76	Oscela	Chas. Harris	W. N. Temple	A. D. Simmons	1927
19	Oskaloosa	Leroy E. Corlett	Nellie Wray	T. L. Shipley	1925
10	Ottumwa	Seneca Cornell	E. J. Chambers	Clarence P. Glenn	1926
63	Pella	L. G. Fultz	A. C. Kuyper	John Van Rheeun	1927
30	Perry	W. W. Phillips	Ada C. Hindert	C. R. Lyon	1927

CITY OFFICIALS—CONTINUED

Number in order of population	City	Mayor	Clerk	Treasurer	Term expires
31	Red Oak	H. S. Cloud	Arthur E. J. Johnson	O. F. Remmers	1927
90	Rock Rapids	N. Hampe	J. K. Medberry	P. G. Smith	1926
100	Rockwell City	L. E. Eslick	D. E. Leonard	G. W. Richter	1926
78	Sac City	J. B. Tourgee	S. E. Humphries	C. E. Harding	1927
104	Seymour	D. C. Kingery	E. W. Smith	L. C. Jordan	1926
59	Sheldon	L. U. Shipley	Scott Martin	H. P. Mousel	1926
34	Shenandoah	H. E. Deater	Nellie Mygatt	H. E. Ross	1926
87	Sigourney	C. A. Lyons	H. F. Richardson	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	Guy E. Mack	J. H. Oates	J. W. Gilbert	1927
105	Stuart	Pete Hillgren	C. V. Keeler	F. E. Ball	1927
79	Tama	J. G. Ennis	R. S. Harlan	T. J. Bracken	1927
92	Tipton	H. E. Dallas	H. R. McNamara	S. G. Frink	1926
107	Toledo	H. V. Weir	E. A. Benson	M. J. Krezek	1927
54	Valley Junction	J. S. Compton	C. C. Williams	W. H. Gavin	1926
93	Villisca	R. J. Swanson	F. C. Reese	John G. Wheeler	1926
61	Vinton	E. A. Buxton	W. E. Gilchrist	E. M. Tinkham	1927
38	Washington	J. G. Maxwell	S. J. Kellogg	Lee A. Holland	1927
6	Waterloo	A. E. Gnagy	Charles E. MacKay	Leo R. Leeper	1927
83	Waukon	P. H. Tourneau	J. D. Cowan	P. E. O'Donnell	1927
62	Waverly	F. A. Osineup	R. O. Clark	W. Weiditschka	1927
29	Webster City	Frank A. Bossert	W. R. Ryan	E. F. King	1927
106	What Cheer	J. A. Cowan	F. E. Kunath	Robt. Schott	1927
68	Winterset	I. E. T. Wilson	H. S. Ely	L. Blomgren	1927

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	C. J. Griffin	1927
3	Adair	H. R. Saule	M. M. Barnes	J. F. McManus	1926
4	Adel	H. H. Hill	John G. Regan	E. B. King	1926
5	Afton	A. W. Renshaw	W. H. West	R. F. Sullivan	1926
6	Agency	Fred Miller	W. H. Reynolds	W. F. Foster	1926
7	Ainsworth	W. R. Crawford	R. O. McKiernan	Alice Pearson	1926
8	Akron	A. G. A. Palm	A. L. Seamands	Frank Wakeman	1926
9	Albert City	Edw. Swanson	John Spar	O. C. Nelson	1927
10	Albion	W. D. Presnall	F. W. Furch	R. W. Stevens	1926
11	Alburnett	Harry Kee	Erwin Launing	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	A. W. Johnson	W. C. Shepard	Geo. E. Hunter	1926
16	Alta	P. Morrissey	Wm. Zellman	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	N. E. Kelley	1926
20	Alvord				
21	Andover	Henry Hagge	D. P. Naeve	Walter Bock	1926
22	Andrew	Wm. Roddewig	Q. J. March	G. S. Day	1926
23	Anita	H. 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. Reintz	1926
27	Arcadia	Wm. H. Stoelk	Harry Hagge	V. Pruter	1926
28	Archer	Mrs. Lena Garretson	Mrs. Gretchen Hayes	Mrs. Retta Tanner Johnson	1927
29	Aredale	Orlie Miller	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	H. G. Carnes	L. L. Welch	1926
33	Armstrong	J. V. Law	H. B. Sturtevant	John Dows	1926
34	Arnolds Park	G. L. Alchison	W. K. Taylor	E. Matthiesen	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
35	Arthur	Amal Homer	J. A. Carlson	P. H. Cleffer	1926
36	Ashton	W. H. Wassmann	C. E. Honkomp	R. M. Nappen	1926
37	Aspinwall	Geo. Schade	J. J. Uselding	Andrew Boyens	1926
38	Atalissa	D. O. Flint	B. J. Schafult	Geo. Robertson	1926
39	Athelstan	C. R. Sickels	E. R. Adams	R. C. King	1926
40	Atkins	E. E. Swartz	W. A. Koster	P. G. Young	1926
41	Auburn	W. I. Toop	A. L. Hoff	V. M. Brookes	1926
42	Aurelia	T. B. Parker	T. E. Christensen	W. H. Blisebel	1926
43	Aurora		R. E. Durfey	E. Richardson	1926
44	Avoca	Henry Boenholdt	E. E. Watson	R. G. Peters	1926
45	Ayrshire	John Anglum	R. J. Smith	Edward Lind	1926
46	Badger	Otto Gangsted	R. C. Gerlach	K. C. Peterson	1926
47	Bagley	James Gardner	G. A. McMurray	Velma Porter	1926
48	Bailey	R. Sloan	P. Carter	P. Newhouse	1926
49	Baldwin	J. J. Spoo	Jno. A. Jones	C. A. Harding	1926
50	Bancroft	J. H. Welp	A. O. Stromseth	L. F. Kennedy	1926
51	Barnes City				
52	Barnum	John R. Tracy	C. L. Burke	T. R. Berry	1927
53	Bassett	Irene B. Tucker	Mande Idler	Clifford Young	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 C. Webb	Ohas. Burdock	1926
57	Bayard				
58	Beacon	F. L. McVey	Carl Perry	Earl Lewis	1926
59	Beaconsfield	F. J. Bryant	F. N. Whiteaker	Iva Beade	1926
60	Beaman	J. W. Hutchinson	Margaret Ryan	E. G. Elliott	1926
61	Beaver	C. Sparks	Lenon Sifrit	H. A. Bruns	1927
62	Bellevue	Z. G. Houck	J. R. Dennison	C. Ehrhardt	1926
63	Belmond	A. W. Russell	Guy Byers	C. M. Morse	1926
64	Bennett	W. 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 Neel Kling	M. C. Dorman	1927
67	Bernard	C. F. Smyth	L. Donovan	W. Cannon	1926
68	Bertram	Morris Kerns	G. R. Jorgenson	Jasper Berry	1926

69	Bevington	J. H. McManus	J. H. Hall	G. F. Bussamus	1926
70	Birmingham	J. H. Graham	M. D. Hope	Walter Miller	1926
71	Blairsburg		D. Titsworth	J. W. McNee	1926
72	Blairstown	B. F. Paul	Mary T. Goss	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	J. C. Woodruff	M. R. Vredenburg	B. H. Danforth	1926
76	Blockton	H. L. Carr	Ellis Nulph	Thos. A. Ware	1926
77	Blue Grass	John H. Brus	W. G. Kupper	Elsie Plett	1926
78	Bode	J. M. Rood	A. H. Mitsven	O. K. Grefstad	1926
79	Bonaparte	J. H. Trumbo	E. C. Smith	R. E. Meek	1926
80	Bondurant	W. J. Dunkle	J. M. Ingle	B. F. Rotchrock	1927
81	Bouton				
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	Edw. P. Schmitt	1927
85	Bradgate	Ole Knutson	Geo. Kelsey	Roy Ellsworth	1926
86	Brandon	G. H. Gibbs	Wm. J. Brown	L. O. Craft	1926
87	Brayton	H. M. Bartlett	C. Mikkelsen	L. T. Miller	1927
88	Breda	John H. Schulte	John Smid	Leo E. Snyder	1926
89	Bridgewater	Ed. Brawdy	Guy J. Pote	N. Rousch	1926
90	Brighton	J. G. Heacock	L. E. White	D. T. Peters	1926
91	Bristow	O. C. Fohr	C. E. Conger	D. A. Newbury	
92	Britt	H. C. Armstrong	M. E. Fox	C. P. Lewis	1926
93	Brooklyn	I. J. Ormiston	John E. Talbot	Harold F. Johnston	1926
94	Brunsville	John H. Dirks	H. J. Harms	E. Boysen	1927
95	Buckeye	Fred Nolte	H. M. Sielaff	E. S. Pitman	1926
96	Buck Grove	S. J. Reiff	J. J. Finigan	F. G. Hemphill	1926
97	Buffalo	Fritz Bernick	Christian Zogg	John Waspi	1927
98	Buffalo Center	A. C. Peterson	C. A. Sparks	O. Bronleewe	1926
99	Burt	John Martin	H. A. Thompson	O. H. Blossom	1926
100	Bussey	J. W. Trotter	Lafe Mertz	W. H. Lowman	1926
101	Calamus	W. H. Copp, Jr.	V. A. White	M. A. Hunter	1926
102	Callendar	Geo. Dolder	M. O. Wing		
103	Calmar	R. J. Becker	W. B. Miller	H. J. Giesen	1926
104	Calumet	Fred Nott	J. A. Sohm	Gus Linneweh	1926
105	Camanche	R. A. Tyler	Leon L. Collins	E. G. Gady	1926
106	Cambridge	C. M. Webb	G. W. Lewis	J. B. Nelson	1926
107	Cantril	O. D. Park	H. D. Smith	W. L. Hettyler	1926
108	Carbon	J. F. Wild	Irvin J. Barr	F. W. Stone	1926
109	Carlisle	F. A. Farnsworth	A. C. Seid	J. E. DeFord	1927
110	Carpenter	L. N. Prelm	Benj. Leitch	E. R. Nicholson	1926
111	Carson	C. Hartz	E. M. Drew	C. D. Prindle	1926
112	Cascade	J. L. Fober	C. F. Crawford	P. P. Kremer	1926
113	Casey	J. A. Oline	J. A. Smith	S. T. Lawler	1926
114	Castalia	E. F. Mann	D. C. Mallay	E. E. Mallay	1926
115	Castana	J. E. McNamira	H. M. Conner	W. W. Gingles	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
116	Castle Hill (R. F. D. Waterloo)	J. O. Gnagy	M. E. Will	Fred Thomsen	1926
117	Cedar Heights, (R. F. D. Waterloo)	Roy L. Stetzel	John H. Meyer	May E. Foote	1926
118	Center Junction	J. M. Young	Geo. D. McDonald	C. E. Burmeister	1926
119	Center Point	E. J. Sparchett	R. W. Lockhart	J. F. Stauffer	1926
120	Central City	Geo. W. Fish	R. D. Minehart	Ed Le Clere	1926
121	Charlotte	T. P. C. Ketelsen	Carl E. Hoeft	E. A. Garside	1926
122	Charter Oak	J. A. Kolmehl	L. N. Roosa	B. H. Runge	1926
123	Chatsworth	G. H. Shafar	G. E. Wells	D. K. Bennett	1927
124	Chelsea	Wm. W. Kosta	Emil W. Kesi	Jos. Benesh	1926
125	Chester	C. C. Plummernihl	R. F. Jones	R. J. Stintzi	1927
126	Chillicothe	H. J. Wilson	Alfred Peterson	G. E. Jenkins	1926
127	Churdan	M. G. Merriam	E. Y. Perkins	B. Westervelt	1926
128	Cincinnati	J. M. Sturdivant	Geo. W. Balley	N. C. Hargis	1926
129	Clare	M. V. Lahiff	M. M. Chalus	A. H. Brodsack	1926
130	Clarence	Harry Freeman	Chas. A. Seaton	R. C. Hoyer	1926
131	Clarksville	Albert Neal	W. L. Asher	Wm. M. Roberts	1926
132	Clayton	D. O. Clarke	James McGuire	Susa Hauschen	1926
133	Clearfield	H. T. Swope	J. R. Henderson	Paul Wilson	1926
134	Cleghorn	A. W. Shafer	L. L. Patton	R. C. McKenney	1926
135	Clemons	W. H. Hughes	Charles H. Beckwith	N. N. Armbricht	1926
136	Clermont	H. F. Shipton	Frank Fay	B. C. Gruver	1926
137	Clio	J. J. Marcussen	R. E. Brierly	O. R. Shriver	1926
138	Clover Hills (Via Valley Jet.)	J. P. Novak	F. A. Hadacek	J. C. Komleck	1926
139	Clutier	C. M. Brooks	C. L. Drollinger	W. L. McLean	1927
140	Coburg	A. J. Vinton	F. W. Lindahl	D. D. Johnson	1926
141	Coggon	J. G. Anderson	E. H. King	C. H. Waldruff	1926
142	Coin	W. S. Shaffer	H. H. Barnhart	J. R. Grimes	1926
143	Colesburg	J. A. McKinley	W. C. Pressly	Otis Miller	1926
144	College Springs	D. H. Beach	M. H. Biddick	A. C. Heintz	1926
145	Collins	E. G. Schoonover	H. E. Rausam	F. C. Perry	1926
146	Colo	Eva Bretz	Mary Moore	Mary Moore	1926
147	Columbus City				

148	Columbus Junction	J. L. Shellabarger	Wm. Deford	G. W. Weber	1926
149	Conesville	H. H. Owen	J. S. Bowly	J. F. Coffin	1926
150	Conrad	F. W. Alexander	G. W. Frederick	E. L. Guild	1926
151	Conway	B. John Beal	Ernest B. Barst	F. C. Cooper	1926
152	Coon Rapids				
153	Coppock	Eli Hesser	John Hesser	G. F. Dold	1926
154	Coralville (Via Iowa City Route)				
155	Correctionville	H. B. Speaker	H. B. Schneckloth	Ira E. Wesley	1926
156	Corwith	A. S. Kelley	W. F. Finch	R. J. Galloway	1926
157	Corydon	G. W. Walker	A. T. Gallagher	F. B. Selby	1926
158	Cotter	G. B. Stapp	J. J. Roberts	Alfred Morgan	1926
159	Coulter	Nels C. Pedersen	C. Anderson	Ole Hansen	1926
160	Craig	J. H. Eilers	J. H. Schmidt	J. F. Renken	1927
161	Crawfordsville	H. L. Gingery	W. E. Anwyl	G. R. Yeager	1926
162	Cromwell	John Kilgore	A. O. Cannon	M. A. Howell	1926
163	Crystal Lake	John Patgeter	F. A. Gabrielson	O. M. Ausham	
164	Cumberland	C. C. Mills	W. A. Fahrion	C. P. Shearer	1926
165	Curlew	Charley Brumbaugh	O. K. Ferguson	Lloyd Seagren	1927
166	Cushing	Solomon Oleson	E. H. Ohme	V. D. Vaught	1926
167	Cylinder	Theo. Johnson	George A. Freeman	George A. Freeman	1926
168	Dakota City	John W. Curtis	August Luke	Robert Sayers	1926
169	Dallas	G. S. Owens	I. W. Stillwell		
170	Dallas Center	D. S. De Atley	Vera Collins	R. F. Sehman	1926
171	Dana	E. T. Oxley	G. H. Goodell	L. H. Knisey	1926
172	Danbury	P. H. Rush	J. C. Jacobsen	D. L. Gahan	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. S. McCrory	1926
176	Dayton	G. T. Bygel	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	Wm. B. Laeltz	J. G. Schreck	1927
179	Deep River	W. J. Farby	H. W. Marshall	H. W. Hatter	1926
180	Defiance	John Schmettgen	R. D. Shepard	G. A. Justice	1926
181	Delaware	W. J. Hilmes	N. E. Maltgren		
182	Delhi	A. L. Clark	F. L. Lau	A. A. Schmidt	1927
183	Delmar	J. W. Donley	John Fitzpatrick	F. P. Goodjohn	1926
184	Deloit	T. J. Young	A. S. Jacobsen	B. E. McKim	1926
185	Delphos	C. E. Hoover	S. H. Seaton	Hugh Seaton	
186	Delta	C. D. Bennett	Ralph Eastburn	O. A. Burt	1927
187	Denver	H. C. Bruns	R. O. Stumme	Herman Kehe	1926
188	Derby	Wesley Snook	Bert Snook	Cleel H. Fulton	1927
189	De Soto				
190	De Witt	W. E. Lambestrin	O. C. Christiansen	Paul Siegmund	1926
191	Dexter	W. O. Armfield	H. D. Lenocker	Howard Calfee	1926
192	Diagonal	C. S. McLaughlin	Ray O. Bailey	Rolley R. Bailey	1925
193	Dickens	C. E. Newton	C. M. Varney	Severt Swanson	1926
194	Dike	H. J. Kundsén	B. H. Fletcher	Geo. W. Boysen	1927

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
195	Dixon	H. W. Mehnert	G. E. Kirk	P. J. Thede	1926
196	Dolliver	Irwin Newland	O. P. Stow	E. N. Sullivan	1926
197	Donahue	Geo. G. Holcomb	Frank C. Keppy	Mrs. L. A. Keppy	1926
198	Donnan	G. E. Finders	Mrs. Lena Finders	Aug. Begalska	1927
199	Donnellson	G. W. Mattern	Guy Harris	H. A. Lowenberg	1926
200	Doon	Joseph Kleespies	L. J. Dehn	E. C. Konicek	1926
201	Dougherty	Patrick Sweeney	W. J. Lalor	C. H. Christians	1927
202	Dow City	T. E. Allen	E. G. Wiggins	E. E. Newbirt	1926
203	Dows	F. H. Peterson	P. Ackerman	A. J. Peterson	1926
204	Drakesville	A. I. Pratt	Ross Ogden	W. C. Irelan	1926
205	Dumont	R. L. Miller	W. E. Brown	S. G. Barlow	1926
206	Duncombe	R. 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. Loosbrock	A. J. Drexler	1926
212	Dysart	E. E. Wieben	J. C. Marsaw	Ervin Moeller	1926
213	Earlham	J. C. Renshaw	H. M. Thomson	E. L. Scar	1926
214	Earling	Paul Kenkel	J. J. Langenfeld	A. B. Ryan	1926
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. Harrold	1926
218	Edenville (Rhodes P.O.)	H. W. Neff	F. E. Bentley	H. F. Stouffer	1926
219	Edgewood	F. E. Sharp	E. J. Pietz	E. P. Skrable	1926
220	Elberon	A. J. Haase	Phillip J. Sevelk	Hugo Kuhl	1927
221	Eldridge	Geo. W. Behrens	Fred H. Weese	Max Thoma	1926
222	Elgin	Gus Gunderson	C. J. Harrington	J. F. Maley	1926
223	Elkader	W. W. Davidson	Ernest F. Seifert	M. Manning	1927
224	Elkhart	R. A. Clark	A. T. Green	Hans Petersen	1926
225	Elk Horn	Jacob Pedersen	Fred Sorensen	Harold J. Kriebs	1926
226	Elkport	George Kriebs	Wm. Tomkins	D. R. Kipp	1926
227	Elliott	C. E. Vannordstrand	C. H. Westrope	R. M. Overholtzer	1926
228	Ellston	John A. Barnes	S. H. Treichler		

229	Ellsworth	J. E. Peterson	O. A. Craigwick	G. C. Rorem	1926
230	Elma	F. E. Howard	Geo. L. Evans	S. B. Despres	1926
231	Ely	E. E. Yelneck	Chas. J. Koss	Joseph Becicka	1926
232	Emerson	R. W. Davis	P. A. Carson	John Carson	1926
233	Epworth	W. C. Althelson	Arthur Edwards	C. B. Hanna	1926
234	Essex	N. C. Nelson	F. O. Peterson	Emil Hanson	1926
235	Everly	F. C. Roberts	D. D. Treleven	E. H. Breitsprecher	1926
236	Exira	T. M. Rasmussen	J. K. Vander Brake	N. M. Mortensen	1926
237	Exline	Edw. Biggie	L. Johnson	J. D. Rowan	1927
238	Fairbank	W. H. Miller	O. H. King	L. P. Davis	1926
239	Farley	P. J. Kelly	A. E. Kelly	J. L. Mahony	1926
240	Farmersburg	Chas. Hirsch	J. Mathews	Carroll Oelke	1926
241	Farmington	M. C. Handlon	Eugene Jenkins	Mrs. Minnie Westcott	1926
242	Farnhamville	Chas. Beacham	Herbert Gustofson	A. A. Nahusen	1926
243	Farragut	Geo. W. Perkins	W. S. Coy	Wm. Rogers	1926
244	Fayette	F. A. Hayt	Fitch Payne	F. E. Finch	1926
245	Fenton	H. Krause	H. E. Stedman	F. Bailey	1926
246	Ferguson	O. A. Johnson	F. W. King	J. A. Workman	1926
247	Fertile	J. F. Rhodes	H. E. Halverson	Carl Shinn	1927
248	Floris	G. H. Bolevar	Hazel Wilkinson	Chas. Skinner	1926
249	Floyd	Irwin R. Otto	A. B. Benz	G. G. Knowlton	1926
250	Fonda	F. J. Kenning	L. W. Stewart	M. Royer	1926
251	Fontanelle	C. F. Hulbert	H. J. Stuhlmiller	C. A. Baker	1926
252	Fort Atkinson	Anton Moser	Julius J. Chekal	Jos. Howdek	1926
253	Fostoria	E. E. Bleeker	V. Clark	Ellis T. Morgan	1926
254	Franklin	W. P. Smith	August Fey	C. J. Miller	1926
255	Fraser	John May	Leslie H. Bean	C. N. McHose	1926
256	Fredericksburg	F. W. Swale	F. K. Farnum	C. E. Leach	1926
257	Frederika	W. H. Ager	Chas. Golding	K. N. Rohde	1926
258	Fredonia				
259	Fremont	W. C. Wharton	Ben Roof	D. C. Rhoads	1926
260	Galt	R. B. Sellers	Albert Dyce	M. M. Potter	1926
261	Galva	H. M. Walters	J. A. Haworth	Geo. Missildine	1926
262	Garber	C. Schnepf	Vernl O'Connor	Hattie Schnepf	1927
263	Garden Grove	Wm. Stanley	R. E. Fridley	N. J. Culver	1926
264	Garnavillo	W. A. Kregel	Chas. Roggman	N. J. Wirkler	1926
265	Garner	D. D. Ross	H. V. Reed	G. F. Schuber	1926
266	Garrison	Roy Gardner	H. C. Hardinger	A. J. Donald	1926
267	Garwin	Will M. Rider	Earl Morrison	Edwin Beery	1926
268	Geneva	F. P. Finn	B. F. Hicks	F. E. Davenport	1927
269	George	E. E. Klinkenborg	C. O. Lehmann	H. D. Aykens	1926
270	Gilbert	F. W. Anderson	I. O. Brattebo	R. M. Clark	1926
271	Gilbertville	Leo J. Bedard	Frank Barnong	Jacob Schares	1927
272	Gilman	F. W. Pease	Paul M. East	J. A. Small	1926
273	Gilmore City	S. J. Townsend	B. W. Radenfacher	T. J. Calligan	1926
274	Gladbrook	W. G. Schneckloth	C. F. Harris	Harry Lundt	1926
275	Glidden	G. N. Mundt	E. Mereness	J. E. Bender	1926
276	Goldfield	D. Goodrich	W. M. Coons	M. F. Coons	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
277	Goodell	T. O. Letch	Amos O. Hansen	Warner T. Butts	1926
278	Goose Lake	P. E. Eggers	G. O. Weller	H. O. Jepsen	1926
279	Gowrie	J. G. Wood	J. E. T. Johnson	E. F. Ducharnie	1926
280	Graettinger	L. L. Lindsey	J. B. Lambe	Vincent Kelly	1926
281	Grafton	Frank Nack	Peder M. Skram	H. L. Miller	1927
282	Graf	Peter Goetzinger Sr.	L. S. Hickie	Peter Even	1926
283	Grand Junction	L. A. Wertz	F. J. Murdock	George Rice	1926
284	Grand Mound	A. E. Rathje	Will Schunter	W. J. Dunker	1926
285	Grand River	Enos Mitchell	B. S. Baker	A. E. Blair	1926
286	Grandview	F. Lamansky	J. D. McGill	D. J. Higley	1927
287	Granger	G. H. Fitzsimmons	F. M. Wall	O. C. Grisgby	1926
288	Grant	W. R. Corbin	S. E. Smith	C. D. Vetter	1924
289	Grant City	James Birt	Wm. Shannon	C. W. Brink, Jr.	1926
290	Granville	Anton Neuroth	W. D. Arndt	G. E. Smith	1926
291	Gravity	F. M. Chandler	W. B. Stewart	E. C. Rice	1926
292	Gray	J. F. Liken	B. A. Swart	F. M. Helsenbeck	1926
293	Greeley	Ed. Terry	C. Anderson	Frankie Lynch	1926
294	Greene	E. W. Parno	A. B. Mahnke	M. R. McCollom	1926
295	Greenfield	W. J. Ray	H. G. Spooner	J. H. Chick	1926
296	Green Island	Theo. Martin	W. E. Burns	F. R. Barglof	1926
297	Greenville	W. J. Skewis	Cloyd C. Chute	Arthur Roseen	1925
298	Grimes	H. F. Peitzman	A. E. Anlich	Fred B. DeWitt	1926
299	Griswold	C. R. Reynolds	C. E. Woodward	W. C. Morrison	1926
300	Grundy Center	F. J. Frost	E. V. McBroom	R. H. Yetter	1926
301	Gruver	O. L. Anderson	Wayne R. Small	L. B. Cochran	1927
302	Guernsey	August Groff	J. F. Cochran	Addie Jacobs	1927
303	Guthrie Center	F. P. Johnston	J. E. Batschelet	G. W. Cook	1927
304	Guttenberg	A. H. Bannan	H. E. Schute	Wm. Elscheid	1926
305	Halbur	John Schenkelberg	P. J. Friedman	Mrs. Maude Beitzell	1927
306	Hamilton	Ernest Courtney	Chas. Beitzell	Adolph Yobrist	1926
307	Hancock	W. G. Everhart	E. F. Burgett	M. T. Rye	1926
308	Hanlontown	F. S. Scott	C. H. Thompson	J. V. Blackford	1926
309	Hansell	A. H. Turner	S. F. Allen	C. H. Swanson	1926
310	Harcourt	H. L. Sanders	Gerald Anderson		

311	Hardy	W. D. Smith	H. W. Pederson	E. C. Hanson	1926
312	Harper	Michael Streigel	F. F. Leasure	A. C. Streigel	1926
313	Harpers Ferry	Leo Brazell	Wm. E. Frank	T. A. Houlihan	1926
314	Harris	H. P. Umland	A. D. Curtis	H. S. James	1925
315	Hartford	W. B. Schooler	C. J. Holmes	G. D. Schooler	1925
316	Hartley	Hugo Ewoldt	R. O. Bumann	F. R. Patch	1926
317	Hartwick	J. H. Hunting	D. H. Benton	J. E. Foulke	1926
318	Harvey				
319	Hastings	J. F. Lookabill	C. H. Baxter	R. S. McDonough	1926
320	Havelock	A. T. Obrecht	H. E. Bachman	N. Leister	1926
321	Hawkeye	Jno. G. Bapp	H. T. Houth	L. E. Bapp	1926
322	Hayesville	R. R. Rogers	Harry Eastburn	O. S. Hardesty	1927
323	Hazleton	W. H. Nelson	A. L. Nelson	C. J. Nelson	1927
324	Hedrick	J. M. Stewart	J. J. Jennings	E. R. Bowlin	1926
325	Henderson	E. R. Davis	G. T. Harover	G. T. Harover	1926
326	Hepburn	J. W. Cram	Don Depew	J. R. Henderson	1926
327	Hills	D. Horton	J. A. Healy	A. R. Wrede	1926
328	Hillsboro	John Carter	A. W. Clark	N. D. Tade	1927
329	Hinton				
330	Holland	H. Dirks Sr.	H. Dirks	C. Dirks	1926
331	Holstein	John Galvin	E. S. Hatch	Chas. Kastner	1926
332	Holy Cross (Via No. Buena Vista)				
333	Hopeville				
334	Hopkinton	L. Beitz	J. L. Ortmann	B. W. Humphrey	1926
335	Hornick	R. S. Night	Olifford Clary	Homer M. Boyd	1926
336	Hospers	Alex Klein	G. A. Sipma	C. F. Sheel	1926
337	Hubbard	Dr. J. E. Reed	Elmer Boeke	D. E. Ryan	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	
341	Hurstville	W. K. Hurst	H. B. Luckey	F. H. Hurst	1927
342	Huxley	O. J. Severeld	A. M. Severeld	I. J. Melaas	1927
343	Imogene	J. D. Thomas	Bert Elliott	J. A. Gleason	1926
344	Inwood	C. Ladd	B. N. Swenson	B. H. Weberg	
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 Grost	J. P. Jones	1926
348	Jackson Junction	G. R. Taylor	Cyril W. Jirak	J. H. Meyer	1926
349	Jamalca	C. O. Armstrong	Claire Heater	D. W. Atkinson	1926
350	Janesville	J. W. Bennett	O. H. Hows	C. D. Wild	1926
351	Jesup	G. N. Thompson	L. B. Kascht	C. L. Bright	1926
352	Jewell Junction	Chas. E. Glaman	O. R. Larson	E. W. Knudson	1926
353	Joice	W. W. Wheeler	J. M. Paulson	Carl A. Grauskon	1926
354	Jolley	C. M. Baskerville	D. K. Harris	J. H. Nutter	1926
355	Kalona	Ben Boone	A. A. Faulkner Jr.	V. D. Hochstetter	1926
356	Kamrar	John Fonken	Floyd Filloon	Geo. Bruse	1926
357	Kanawha	O. E. Johnson	M. L. Baker	E. B. Sheldahl	1927

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
358	Kellerton	Cloyd Scott	Frank Pike	G. L. Dickenson	1926
359	Kelley	Frank Sutter	Mrs. L. W. Johnston	Geo. Richardson	1926
360	Kellogg	C. W. Reichelt	R. C. Birchard	F. V. Morgans	1926
361	Kensett	T. S. Baken	A. M. Barth	G. C. Cleophas	1926
362	Kent	C. C. Rambo	Earl R. Toland	Chas. L. Mayes	1926
363	Kenwood Park	E. W. Foote	F. D. Miller	C. M. Doolittle	1926
364	Keosauqua	J. A. Mattbie	R. S. Kittle	J. Lester Therine	1926
365	Keota	Frederick Smith	H. W. Statler	G. N. Walls	1926
366	Keswick	C. S. Ackley	C. M. Hummer	R. E. Irwin	1926
367	Keystone	Claus Koepke	Geo. Harder	J. F. Fenerboch	1926
368	Kimballton	Hans Nissen	Ed. T. Esbeck	Hans O. Boldt	1926
369	Kingsley	F. A. Gates	W. R. Payne	R. Payne	1926
370	Kinross	G. W. Glany	R. A. Fischer	Genevieve Fischer	1926
371	Kirkman	A. D. Ames	E. B. Tucker	R. A. Gaer	1926
372	Kirkville	C. J. Shauver	W. Abegg	J. C. Kepler	1926
373	Kiron	L. A. Larson	Wm. Lundberg	P. G. Lundell	1926
374	Klemme	F. Gruetzmacher	A. J. Judge	O. G. Waterman	1927
375	Knierim	C. J. Georg	R. G. Brown	R. G. Brown	1926
376	Knowlton (Via Diagonal)	Olara Wroughton	Chas. Wroughton	E. R. Palmer	1926
377	Lacona	S. Chipps	G. F. Tolden	D. M. Connel	1926
378	Ladora	Ira Wyant	C. H. Hawkins	Jas. E. Bosley	1926
379	Lakota	H. D. Mussman	J. B. Altwegg	E. R. Worley	1926
380	Lake Mills	M. D. Bakken	G. Ulve	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	Lee Waldron	1926
387	Lansing	A. M. Fellows	F. L. May	C. M. Kerndt	1927
388	La Porte City	W. W. Little	J. E. Stebbins	J. O. Kober	1926
389	Larchwood	W. P. Amidon	W. F. Ashton	O. E. Holly	1926
390	Larrabee	L. O. Wissenberg	D. D. Tilton	M. A. Dick	1926
391	Latimer	J. A. Tobias	A. H. Klusmeier	J. C. Sorensen	1927

392	Lattners (R. F. D. No. 14 Via Epworth)				
393	Laurel	C. F. Tvedt	F. C. Buehrow	M. C. Patton	1926
394	Laurens	John Tjassen	A. D. Claussen	W. A. McNee	1926
395	Lawler	John W. Lewis	I. O. Halverson	Jno. Eickhoff	1926
396	Lawton	R. M. Foster	Robt. Bappe	G. N. Grigg	1926
397	Le Claire	J. A. Teeter	H. D. Gault	C. O. Brown	1926
398	Ledyard	J. F. Welfon	A. J. Galagan	J. C. Underkeffer	1926
399	Le Grand	N. O. Keen	G. C. Ogler	E. L. York	1926
400	Lehigh	F. G. Orris	J. E. Lowrie	C. A. Lundberg	1926
401	Leighton	F. B. Denburger	H. W. Vander Linden	L. Van Roexel	1927
402	Leland	E. G. McGreevey	A. D. Branstad	Mrs. A. Holland	1926
403	Lenox	Geo. W. Black	L. B. Carruthers	E. Wright	1926
404	Le Roy	J. B. Calhoun	E. A. Silvers	D. C. Thurlow	1926
405	Lester	Earl Gossman	H. A. Wick	B. C. Hewlett	
406	Letts	L. E. Parsons	W. S. Hartman	W. E. Zimmerman	1926
407	Lewis	D. W. Hickman	E. B. Hardenbergh	Geo. J. Kunze	1926
408	Libertyville	W. A. Robertson	B. E. Glotfelty	R. B. Stephenson	1926
409	Lidderdale	John Thelen	C. H. Kraemer	E. H. Kettler	1927
410	Line Springs	Bert Nagle	D. E. Horton	J. B. Cray	1926
411	Lincoln	Chas. F. Keesy	Chas. F. Keesy	A. M. Gloe	1926
412	Linden	Chris Danielson	Cecil K. Cullings	L. W. Flack	1926
413	Lineville	E. C. Varney	Howard Petty	Chas. Saylor's	1929
414	Linn Grove	Peter Peterson	O. A. Fulton	O. E. Anderson	1926
415	Lisbon	J. W. Hahn	O. R. Runkle	John Auracher	1926
416	Liscomb	W. O. Van Voorhis	E. E. Prochaska	C. J. Small	1926
417	Littleport	H. J. Luers	W. R. Phelps	C. C. Pust	1926
418	Little Rock	Ben Voss	E. L. Benson	A. J. Billsborough	1926
419	Little Sioux	V. S. McAdon	K. H. Sherman	Ada Murray	1926
420	Livermore	Ernest Boyd	Jno. A. Tornie	Edw. Capesius	1926
421	Lockridge	J. C. Helfenstine	V. O. Sodergren	H. H. Berg	1926
422	Logan	John Brown	M. B. Kennedy	Herbert Wessels	1926
423	Lohrville	T. G. Ness	Florence E. Harms	G. W. Evans	1926
424	Lone Rock	Fred'k Schultz	Ernest M. Jensen	E. E. Kearns	1926
425	Lone Tree	J. R. Corbett	F. H. Kirchner	H. C. Buell	1926
426	Long Grove	E. H. Anschutz	William Reimers	H. O. Brownlie	1926
427	Lorimor	J. W. Reed	W. C. Grandfield	Bessie Orr	1926
428	Lost Nation	Arthur Dale	F. W. Dickman	W. J. Schultz	1926
429	Lovilla	F. N. Abbey	Le Roy Barnes	C. M. Wrens	1927
430	Lowden	A. L. Mensing	R. C. Meier	Ed. Deininger	1926
431	Low Moor	R. E. Huston	U. J. Houson	Geo. Crampton	1926
432	Luana	Joseph A. Wirsching	W. J. Splies	B. F. Overbeck	1928
433	Lucas	Wm. Kitto	Thos. E. Hopkins	A. A. Rogers	1926
434	Luther	H. Dorrell	W. M. McCabe	C. E. Barrell	1927
435	Lu Verne	T. C. William	W. H. Raney	R. L. Peltzke	1926
436	Luxemburg (P. O. New Vienna)	Henry Gaul	E. W. Hogan	C. J. Unga	1926
437	Luzerne	A. M. Roth	N. A. Stolper	M. Studt	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
438	Lynnville	J. E. Quire	H. S. Payton	Paul Beyer	1926
439	Lytton	R. A. Friend	H. F. Hull	D. R. Wessling	1926
440	Macedonia	O. D. Boneff	M. A. Stempel	Carl Jones	1926
441	Macksburg	A. T. Harpole	Carl L. Conway	F. D. Ross	1926
442	Madrid	Ernest Carlson	C. S. Adams	G. C. Carlson	1926
443	Magnolia	O. E. Johnson	S. E. Cox	J. C. Arnold	1926
444	Malcom	Jno. A. Maxwell	A. B. Smith	W. T. Vogel	1926
445	Mallard	Wm. White	J. W. Johnson	Henry Holm	1926
446	Maloy	J. W. Lambert	H. L. Augustine	M. M. Shay	1926
447	Malvern	D. E. Whitfield	Y. H. Seaton	J. J. Wilson	1926
448	Manilla	R. Rasmussen	R. W. Barber	Edw. Theobald	1926
449	Manly	Fred B. Logeman		J. F. Schulte	1927
450	Manning	Peter Rix	C. A. Easterly	Harry Hinz	1926
451	Manson	Henry Young	Amy M. Haley	Chas. E. Bale	1926
452	Mapleton	J. C. Hammond	E. P. McVicker	W. T. Mitchell	1926
453	Marathon	E. E. Peterson	H. C. Jones	R. H. Olney	1926
454	Marbel Rock		H. C. Darland	R. B. Reis	1925
455	Marcus	P. P. Holm	A. O. Anderson	W. L. Gund	1926
456	Marne	D. Polkingharn	H. A. Gill	Jas. Sorensen	1926
457	Marquette	R. E. Edgar	E. M. Donahue	E. Nicholson	1926
458	Martelle	Abner Lacock	C. L. Murfield	C. P. Van Zante	1926
459	Martinsburg	W. H. Kelley	Robt. L. Cuddy	W. J. Craig	1926
460	Martensdale	F. L. Lickteig	Merl Mellican	G. W. Frazier	1927
461	Marysville	H. O. Davies	C. C. Kendoll	W. W. Brady	1927
462	Masonville	W. W. Wheaton	F. W. Krause	M. Lillis	1926
463	Massena	Clayton Mountain	E. E. Lien	R. E. Hunter	1925
464	Matlock	H. O. Tuttle	R. J. Hickman	Jno. Westerman	1925
465	Maurice	H. De Jong	John M. Mieros	P. N. Vos	1926
466	Maxwell	H. Heiner	D. G. Douglas	O. W. Parker	1927
467	Maynard	H. P. Clark	A. L. Evans	A. B. Blunt	1926
468	Maysville (Walcott P.O.)	Louis Meirs	G. A. Steffen	Grover Meyer	
469	McCallsburg	J. H. Boston	F. E. Nail	Thor O. Hegland	1927
470	McCausland	John Broderins	F. W. Lessin	H. E. Jockheck	1927
471	McClelland	R. E. Lloyd	E. M. Witt	L. W. Barnes	1926

472	McGregor	J. A. Walter	F. N. Bartholomew	F. S. Richards	1927
473	McIntire	L. M. Burns	B. B. Johnson	R. D. Williams	1926
474	Mechanicsville	Forrest P. Hines	W. E. Davis	H. E. Gibeant	1926
475	Mediapolis	E. D. Trostle	J. E. Berry	E. R. Nordstrom	1926
476	Melbourne	W. H. Bollenbacher	M. G. Knodle	A. L. Sanderman	1926
477	Melcher	Jno. Price	Ben Haselhuhr	W. L. Brasher	1926
478	Melrose	W. A. Carney	J. S. Coughlin	W. Parks	1926
479	Melvin	Wm. L. Robinson	A. C. Graves	A. B. Barnholdt	1926
480	Menlo	C. F. Thierman	A. W. Hanks	W. L. Willey	1926
481	Meriden	F. W. Dailey	W. H. Runnings	Geo. Olson	1926
482	Merrill	Frank Todd	Geo. W. Simpson	J. O. Van Numwegan	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	A. C. Grofton	D. O. Crawford	1926
486	Miles	W. E. Hansen	Chas. Allen	J. R. Witzigman	1926
487	Milford	A. E. Brown	G. Vander Aarde	R. S. Davis	1926
488	Millersburg	B. Montross	J. M. Seaton	G. H. Lanning	1927
489	Millerton	S. H. Muma	Chas. H. Tedford	Louis E. McMurry	1926
490	Milo	W. E. Moles	A. C. Greenwill	Nina Ferguson	1926
491	Milton	N. E. Guernsey	D. A. Miller	W. D. Sherwood	1926
492	Minburn	E. H. Little	A. H. Nelson	N. P. Black	1926
493	Minden	John Ehlers	P. H. Kasiske	A. A. Kaven	1926
494	Mingo	A. W. Irely	C. W. Kimberley	S. W. Poorbaugh	1927
495	Mitchell	W. P. Bennett	F. D. Cody	J. A. Klinger	1927
496	Mitchellville	A. Carson	L. J. Selberling	W. E. Grismer	1926
497	Modale	M. R. Dickinson	W. H. Fensler	R. Saasaman	1926
498	Mondamin	D. M. McKean	J. C. Lightner	P. J. Morrow	1926
499	Moneta	Harry Killmer	L. G. Meyer	F. M. Halbach	1926
500	Monmouth	Geo. Sokol	C. A. Menold	E. R. Bristol	1926
501	Monona	Geo. T. 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	R. P. Allen	J. L. Vansdoll	1926
506	Moorhead	J. D. Chapman	F. M. Jones	Harry Mortensen	1926
507	Moorland	John Cormack	O. J. Nelson	G. A. Berry	1927
508	Moravia	C. E. Winsler	J. D. Minnes	R. L. Tarr	1926
509	Morning Sun	J. L. Green	E. S. Simpson	C. A. Brown	1926
510	Morrison	R. W. McCurdy	H. R. Stock	E. G. Ensminger	1926
511	Moulton	G. H. Bovard	C. E. Evans	S. R. Mace	1926
512	Mt. Auburn	J. A. Smalley	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	1927
515	Mt. Union	H. G. King	W. R. Buchanan	C. L. Gibbs	
516	Mt. Vernon	T. J. Mitchell	W. E. Gamble	D. U. Van Meter	1926
517	Moville	W. E. Hall	B. R. Stiles	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

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
520	Nemaha	C. C. Keeny	P. T. Brown	F. W. Mack	1927
521	Neola	A. Goeser	H. M. Hansen	L. H. Hermesen	1926
522	New Albin	A. Rudinck	R. G. May	A. H. Freeberg	1926
523	Newell	F. C. Foley	W. L. Holtz	J. E. Brown	1926
524	Newhall	F. A. Werning	O. H. Huyck	E. E. Stedman	1926
525	New Hartford	R. H. Ward	C. W. Struntze	R. L. Farnsworth	1926
526	New Liberty	Albert Ewoldt	Henry C. Heuer	Ad Wiese	1926
527	New London	David A. Pierson	Frank W. Hiles	Sevilla Petzinger	1926
528	New Market	Z. D. Covender	R. L. Daugherty	W. L. Steeves	1926
529	New Providence	H. T. Rash	E. H. Moon	Wade Cresson, Jr.	1925
530	New Sharon	Mrs. A. M. Hill	D. B. Hill	Mrs. Maude Heltsman	1926
531	New Vienna	Hugo Ahlers	Ray B. Warborg	J. L. Fangmann	1926
532	New Virginia	J. J. Stansell	H. F. Stiffler	F. C. Stiffler	1927
533	Nichols	B. L. Metcalf	W. E. Loeb	H. Kirchner	1926
534	Nodaway	F. O. Porcher	A. C. Jones	C. N. Kennedy	1927
535	Nora Springs	W. F. Apel	F. W. Schmidt	H. T. Schuedler	1926
536	Northboro	J. F. Jefferies	F. L. Shepherd	Roy Murphy	1926
537	North Buena Vista	F. J. Schroeder	A. P. Marsch	Michael Engling	1926
538	North English	G. H. Smith	W. C. Carson	G. E. Swain	1926
539	North Liberty	Jno. P. Marak	James Mehaffey	R. W. Work	1926
540	North Washington	John Pickar	Peter Flick	John Seelhammer	1927
541	Northwood	E. M. Sabine	J. E. Amundson	C. H. Dwelle	1926
542	Norwalk	J. A. Wright	D. K. Brown	Geo. T. Desenberg	1927
543	Norway	J. C. Glenn	L. R. Pickart	J. H. Pickart	1926
544	Numa	J. W. Hibbs	Harry Bumgarner	P. A. Gozzi	1927
545	Oakland	C. T. Hough	L. E. Humbert	M. H. Evans	1926
546	Oakville	Abe Parsons	J. G. Waterhouse	C. D. King	1927
547	Ocheyedan	E. O. Manville	C. L. Weaver	Chas. Morton	1926
548	Odebolt	Jno. J. Roche	H. H. Skeigel	F. W. Stolt	1926
549	Ogden	W. H. Crosman	O. D. Braker	Arnold Boehm	1926
550	Okoboji	Clinton G. Murray	Maude S. Elston	Beth Smith	1926
551	Olds	J. W. Eveland	J. H. Huston	F. A. Morgan	1927
552	Olin	A. A. Cole	Gilbert Blayney	Glenn Lynch	1926
553	Ollie	W. L. Hayes	H. C. Campbell	Mrs. Clree Fye	1926

554	Oneida	J. B. Howe	S. T. Knox	Ethel Purvis	1926
555	Onslow	B. J. Hicks	B. F. Walters	R. J. Bone	1926
556	Orange City	Cornelius Van de Steeg	G. L. Van de Steeg	P. H. Van Horson	1926
557	Orchard	Sig Harlis	W. E. Constantine	E. O. Clapper	1927
558	Orient	W. E. Johnson	E. J. Carlyle	J. F. Kingery	1926
559	Orleans	C. W. Pollard	J. M. Hardman	Jennie Clark	1926
560	Ossian	A. O. Heck	E. H. Kilsart	A. S. Anderson	1926
561	Osterdock	F. C. Larson	J. O. Kickbush	L. G. Kickbush	1926
562	Oto	I. W. Evans	H. H. Elliott	H. R. Motter	1926
563	Ottosen	Henry Ries	O. O. Lomen	W. M. Shipley	1926
564	Oxford	M. F. New Kirk	J. W. Floerchinger	F. L. Schweitzer	1926
565	Oxford Junction	Emerson Cove	E. G. Lasack	F. L. Shimanek	1926
566	Oyens	Paul Peterson	Jos. J. Kemp	J. L. Doud	1927
567	Pacific Junction	E. L. Mendenhall	Dean Purcell	W. M. Moore	1926
568	Packwood	B. C. Marlow	Ned G. Oliver	Frank Suard	1926
569	Palmer	Wm. Elsen	Wm. H. Westphal	H. C. Moore	1927
570	Palo	I. J. Booth	Wm. Swallow	F. W. Kahler	1926
571	Panama	John Grauenbaum	B. Thellen	W. M. Misco	1926
572	Panora	I. N. Baker	J. W. Tibbals	Wade Spurgin	1926
573	Parkersburg	James Spain	G. A. Foote	H. W. Wilhelm	1926
574	Parnell	E. B. Sheridan	E. J. Murphy	Jas. McCune	1926
575	Paton	E. E. Cortwright	John Miller	B. A. Rittgers	1926
576	Patterson	Clyde Gillogby	Max Gehlhaar	L. E. Gillogby	1927
577	Paullina	A. P. Blackman	Albert H. Meyer	O. J. Strampe	1926
578	Persia	H. A. Moss	Geo. A. Moss	J. G. Cave	1926
579	Peru	M. Carter	Clyde J. Shearer	P. F. Beeler	1927
580	Peterson	J. F. Fastenow	Maudie E. Richard	G. F. Tumler	1926
581	Pierson	Wm. Herbold	B. R. Grawburg	J. O. Sadler	1926
582	Pilot Mound	Wm. Wullenwaber	C. A. Tornell	G. G. Cory	1927
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	Howard Baue	J. T. Sherrard	1927
587	Pleasanton	J. E. Leeper	W. B. Seaman	Ed. Seymour	1926
588	Pleasant Plain	J. Haskins	O. W. Westenhaver	T. C. Lynn	1927
589	Pleasantville	A. Gelderbloom	J. K. Keefer	B. F. Helny	1926
590	Plover	Wm. L. Smith	Chas. E. Watts	L. E. Garlock	1926
591	Plymouth	J. F. Holden	J. I. Carmany	W. F. Urenn	1926
592	Pocahontas	J. R. Martin	Theo. F. McCartan	F. W. Lindeman	1926
593	Polk City	A. F. Miller	E. A. Landess	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	Don S. Seroggin	Jos. H. Yunct	1926
597	Postville	W. J. Hanks	William Shepherd	L. O. Beucher	1926
598	Prairieburg	H. C. Carne	John Younker	John Dolan	1927
599	Prairie City	E. R. Williams	Albert McFadden	John R. Buckley	1926
600	Prescott				
601	Preston	E. C. Nielsen	F. O. Schroeder	V. S. Bascom	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
602	Primghar	Alex McCreath	S. R. Wilson	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. Power	Pearl Swan	C. W. Matthews	1926
607	Quasqueton	Frank Adams	Claude L. Kimball	Harry G. Clark	1927
608	Quimby	S. C. Stevenson	C. I. Draper	W. M. Harvey	1926
609	Radcliffe	P. T. Friest	G. H. Stenberg	H. A. Drake	1926
610	Rake	John Mauss	W. C. Sundermeyer	O. E. Quam	1926
611	Ralston	Floyd Pauk	W. R. Tobin	Ed. Buenneke	1926
612	Randalia	W. D. Arthur	B. E. Hanchett	D. N. Holmes	1926
613	Randolph	A. I. McCord	C. F. Cosby	J. W. Kruse	1926
614	Rathbun	Julius Chebuhar	Tony Chebuhar	G. H. Klobuchar	1927
615	Readlyn	E. G. Knief	F. L. Dirkman	E. C. Stumme	1927
616	Reasnor	Frank Carpenter	R. J. Arms	G. E. Everett	1927
617	Redding	E. W. McPheeters	Ralph Smith	Earl O. Bateman	1926
618	Redfield	W. A. Queale	Lynn Thomas	P. Rogers	1926
619	Reinbeck	F. Davis	R. B. Ferguson	E. P. Bisbee	1926
620	Rembrandt	Ole Warren	E. H. Edwald	D. W. Thomas	1927
621	Remsen	Barney Bunkers	A. Paschke	W. G. Sievers	1927
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	W. E. Dodds	J. D. Bruns	F. S. Bridges	1926
625	Ricketts	P. H. Claussen	J. H. A. Christiansen	Henry Schwarz	1927
626	Ridgeway	O. O. Rue	Spencer Barren	R. G. Baker	1926
627	Rinard	John Parsons	J. C. Carnes	J. C. Carnes	1926
628	Ringsted	P. W. Petersen	S. C. Holen	W. B. Mangold	1927
629	Rippey	B. F. Osborn	J. M. Winchell	J. H. Vanscoy	1926
630	Riverside	J. L. Quinn	C. E. Turner	N. O. Beatsch	1926
631	Riverton	Fred Beam	G. C. Beam	W. P. Cowden	1926
632	Robins	J. A. Sutera	L. H. Snyder	G. W. Rogers	1926
633	Rock Falls	R. V. Wilkinson	E. L. White	L. O. Bllem	1926
634	Rockford	C. H. Crowell	R. E. Martens	W. F. Johannaber	1926
635	Rockingham	H. E. Kohlhammer	H. R. Seitz	John Stonner	1926

636	Rock Valley	W. I. Murphy	A. L. Halstead	F. J. Pyiman	1926
637	Rockwell	R. D. Hardman	R. A. Wellman	Joe Gallagher	1926
638	Rodman	H. F. Hilborn	Joseph Turner	Robt. Hoskin	
639	Rodney	Fred J. Willman	T. M. Gushee	Eva Nichollsen	1926
640	Roland	H. E. Evenson	Jeffrey Michaelson	O. S. Boyd	1926
641	Rolfe	P. A. McCray	T. E. Grant	C. M. Webb	1926
642	Rome	J. J. O'Laughlin	J. H. O'Laughlin	Hord Ensminger	1927
643	Rose Hill	W. N. Wright	Erle Brown	J. R. Busby	1926
644	Rowan	Theo. Hansen	Guy R. Sheldon	G. W. Whitten	1926
645	Rowley	W. W. Finch	C. Gunzenhauser	C. Piehl	
646	Royal	John Frank	A. P. Rosendall	R. A. Miller	1926
647	Rudd	D. M. Kerlin	Fred C. Muller	H. O. Braham	1927
648	Runnells	Fred Tingle	J. E. Brown	C. B. Osborn	1926
649	Russell	W. L. Werts	H. H. Plotts	J. A. Hepenstat	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. Magire	J. E. Cody	F. L. Houston	1926
653	St. Ansgar	Martin Moe	C. T. Tollefson	A. N. Lund	1926
654	St. Anthony	S. N. Meekins	Geo. H. Lane	Geo. Allbee	1926
655	St. Charles	H. E. Banta	H. V. Brooks	D. B. Casady	1926
656	St. Lucas	Jacob Greteman	Mathew Perry		1926
657	St. Mary's	Theo. Lippold	W. J. McClary	G. L. Nine	1927
658	St. Olaf	A. J. Johnson	F. K. Orvis	John Christenson	1927
659	St. Paul (R.F.D. West Point)	E. J. Panther	J. G. Kempker	Frank Fritzjunker	1926
660	Sabula	Geo. Ulmer	C. J. Thompson	Aug. Weihs	1926
661	Salem	J. O. Fisher	C. A. Stevens	Roy Hutchison	1926
662	Salix	N. I. Duhaime	Martin Every	A. J. Granger	1926
663	Sanborn	J. M. Eason	A. J. Jerpak	J. A. Johnson	1926
664	Sandville (Via Ackworth)	Author Carpenter	Mae Hill	W. E. Caldwell	1927
665	Scarville	M. A. Westrum	A. M. Larson	Theo. T. Folken	1926
666	Schaller	Geo. J. Speaker	Mamie E. Currie	Samuel Hohne	1926
667	Schleswig	Emil Else	Otto A. Hollander	Peter C. Hollander	1926
668	Seranton	S. G. Kions	O. E. Holmes	A. E. Adams	1926
669	Searsboro	Chas. Davis	Jim Copeland	Volney McDowell	1926
670	Sergeant Bluff	A. D. Benson	F. L. McKnistry	E. W. Tone	1926
671	Shambaugh	W. W. Thomas	R. J. Camp	J. W. Denney	1927
672	Shannon City	J. H. Butt	M. I. Roberts	O. S. Brown	
673	Sharpsburg	G. W. Grimm	F. L. Hamblin	Clifford 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	J. H. Graeber	Fred N. Trumbull	1927
677	Shell Rock	Dan Jerolaman	George Pohl	Jim Carter	1926
678	Shellsburg	J. N. 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 Deest	H. Vander Stoep	Geo. De Ruyter	1926
683	Sioux Rapids	Nelson Luckow	G. L. Hornor	C. B. Mills, Jr.	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
684	Slater	C. Clark	Andrew Maland	T. W. Rawson	1926
685	Sloan	Jas. A. Byers	S. J. Oliver	W. B. Jeffrey	1926
686	Smithland	Geo. Brown	F. W. Jones	J. Bale	
687	Soldier	Ole G. Norby	Clyde E. Dickenson	Harold O. Boe	
688	Solon	J. B. Randall	E. F. Helmsius	M. A. Randall	1926
689	Somers	A. C. McNiel	T. H. Van Camp	H. A. Wyatt	1926
690	South English	W. M. J. Moore	V. Safaurek	H. Raplenger	1926
691	Spillville	G. F. Heuser	A. A. Novak	F. M. Bernatz	1926
692	Spirit Lake	E. C. Hinshaw	C. E. Menor	F. R. Dowden	1926
693	Spragueville	N. A. Thillmony	C. A. Pankow	Wm. F. H. Stromeyer	1927
694	Springbrook	J. E. Weis	George Gonner	Florian Schmidt	1927
695	Spring Hill	A. M. Weeks	E. E. Perkins	C. H. Townsend	1927
696	Springville	Fred G. Hunte	Paul W. Sterner	L. N. Patten	1926
697	Stacyville	Wm. R. Brown	Joseph N. Wolf	A. J. Heimerman	1926
698	Stanhope	Chas. E. Read	J. E. Hansen	E. J. Johnson	1926
699	Stanley	F. C. Ingamel	E. L. Patten	Royal Platt	1927
700	Stanton	John S. Olander	Lloyd Peterson	J. S. Anderson	1926
701	Stanwood	B. E. Burgess	A. W. Bushnell	Otto Evers	1926
702	Sate Center	Frank Ball	H. M. Meads	W. J. Whitehill	1926
703	Steamboat Rock	Geo. Potgeter	E. Christians	J. A. Holmes	1926
704	Stockport	C. E. Wise	Earl L. Russell	J. T. McGlothen	1927
705	Stockton	H. Anderson	G. W. Jost	A. F. Laverenz	1926
706	Story City	J. H. Jacobson	A. W. Williamson	A. M. Henderson	1926
707	Stout	J. Hempen	P. J. De Beer	H. Andersen	1926
708	Stratford	Sam Sweedlund	R. P. Martens	C. L. Rodine	1926
709	Strawberry Point	F. J. Mantz	H. W. Scofield	M. T. Harwood	1926
710	Struble	Frank Pelges	John Garding	P. J. Kaiser	1926
711	Sully	J. Stanley Wood	L. H. Macy	P. C. Welle	1926
712	Sumner	H. H. Niemann	E. A. Wismer	W. A. Heyer	1926
713	Superior	A. C. Bringle	E. L. Briggs	Clara Garling	1926
714	Sutherland	R. J. Nott	A. H. Schultz	H. N. McMaster	1926
715	Swalesdale	J. C. Jindrick	Wm. O. La Duke	Chas. England	1926
716	Swan	Ed. Findlow	Ray Reeves	L. S. Ronze	1926
717	Swea City	J. M. Dye	S. P. Eckholm	W. E. Carlson	1926

718	Tabor	H. W. Parkison	L. M. Perkins	Iva McCormick	1926
719	Templeton	Jno. Bierl	J. W. Berger	Frank Greteman	1926
720	Tennant	Carl Langbehn	Ray Halloran	W. R. Hogan	1927
721	Terril	C. Hewitt	Ralph J. Kurtz	Roy Lewis	1926
722	Thayer	Le Roy Crandal	Thos. M. Lee	B. J. Parsons	1926
723	Thompson	J. C. Myre	J. E. Helgeson	H. W. Nelson	1926
724	Thor	H. K. Knutzon	P. S. Lund	J. E. Lowning	1926
725	Thornburg	R. R. Shepherd	N. Haldeman	Cornit B. Walsh	
726	Thornton	H. O. Young	E. A. Musgilred	Paul L. James	1926
727	Thurman	S. L. Surface	C. E. Holloway	C. H. Paul	1926
728	Tiffin	C. M. Wolfe	W. H. Herdlika	Adelia Wolfe	1927
729	Tingley	F. F. Brown	D. L. McClure	J. E. Pierce	1926
730	Titonka	John A. Sleper	Wm. Boyken	J. A. Kramer	1926
731	Toronto	Edw. Koch	N. J. Edwards	D. F. Wolf	1926
732	Traer	J. H. Marsan	T. F. Stoakes	R. J. Smith	1926
733	Treynor	R. H. Stephens	John H. Rothmann	N. Schumacher	1926
734	Tripoli	Herman Schwem	J. B. Franklin	H. H. Neuerman	1926
735	Truesdale	H. R. Boettcher	M. T. Feltabar	Emma Boettcher	1926
736	Truro	F. D. Mason	P. E. Garst	M. S. Oregier	1926
737	Turin	Jens Paulsen	M. L. Bremer	Jans M. Clemmensen	1926
738	Udell	Thomas Atkinson	W. G. Crow	Dr. J. A. Replogle	1926
739	Underwood	W. P. Masters	H. G. Schaedecke	W. F. Cash	
740	Union	O. M. Dillon	H. E. Humphreys	D. D. Reynolds	1926
741	Unionville	C. I. Hanson	Claude Underwood	Glen Leggett	1926
742	University Park	C. S. McCormick	W. R. Gilmore	Martin Cross	1927
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. Hitchens	G. F. Krog	A. M. Albertson	1926
746	Vall	J. J. Dugan	M. J. Monaghan	C. P. Lorenzen	1926
747	Valeria	Peter De Reus	Mrs. C. De Reus	Guy E. Cline	1927
748	Van Horn	C. W. Grady	Chas. B. Barron	Osbone O'Brien	1926
749	Van Meter	A. G. Felter	Frank Kirscher	Clarence Dunn	1926
750	Van Wert	V. C. Rasmussen	R. H. Lamoree	F. C. Smith	1926
751	Varina	W. T. Fitzgerald	A. G. Thompson	A. J. Hocum	1926
752	Victor	G. H. Talley	T. A. Lane	H. W. Chittenden	1926
753	Vincent	D. C. Short	R. P. Kerth	G. A. Olson	1927
754	Vining	John Riha	Chas. E. Habak	H. H. Ziskoosky	1927
755	Volga City	H. L. Gifford	Karl J. Konzen	H. O. Andrea	1926
756	Wadena	F. H. Meyer	H. E. Mason	J. O. Probert	1926
757	Walcott	Fera Dietz	A. M. Sinas	Norman Leavo	1926
758	Walker	J. F. Zimpfer	I. O. Kayser	Theo. W. Hankinson	1926
759	Wallingford	J. N. Morrice	J. A. Nelson	O. O. Refsell	1926
760	Wall Lake	F. Overhue	C. W. Shaw	L. P. Hoft	1926
761	Walnut	John Schmitt	J. L. Bunker	W. F. Burke	1926
762	Wapello	Dale W. Kremer	Nellie Hale	R. D. McCullough	1926
763	Washta	James Robertson	O. E. Hess	L. S. Munson	1926
764	Waterville	B. J. Dillon	S. H. Namm	Peter Ameson	1926
765	Waucoma	L. J. Gibbs	N. A. Hurd	Joe Reilly	1926

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
766	Waukee	F. B. Young	C. O. Bennett	Fred Snow	1926
767	Wayland	A. B. Magdefran	Orus P. Boshart	Edd B. Wittrig	
768	Webb	H. C. Bittinger	E. E. Oleson	D. Addington	1926
769	Webster	G. E. Rubins	J. P. Herman	L. L. Likens	1927
770	Weldon	W. H. Lloyd	Chas. Richards	L. M. Parr	1927
771	Wellman	W. S. McIntosh	J. W. Oldaker	W. A. Anderson	
772	Wellsburg	F. C. Eberline	G. H. Geerdes	H. J. Frerlehs	1926
773	Welton	L. Evers	E. H. Bernick	J. J. Dieckman	1926
774	Wesley	Emil Wester	Fred A. Diekmann	Henry Kunz	1926
775	West Bend	J. L. Reid	Abe Pertt	E. E. Border	1926
776	West Branch	T. A. Moore	H. W. Schroeder	F. L. Pearson	1926
777	West Burlington	F. A. Etsinger	Alfred P. Mellor	F. L. Muzzy	1926
778	West Chester	Mrs. Jim Daniels	J. C. Foringash	L. P. Jackson	1927
779	Westfield	H. B. Lilly	A. A. Lilly	A. E. Chapman	1926
780	Westgate	Frank Raltz	W. T. Klammer	W. F. Kollman	1926
781	West Liberty	E. C. Kerr	Chas. J. Mackey	Ray Whiteacre	1926
782	West Mitchell	George Walter	George Weiss	Henry Indra	1927
783	Westphalia	Chris Gan	Wm. J. Schulte	Tony J. Schmitz	1926
784	West Point	Joseph Vanderhaar	John Walljasper	Lloyd F. Frye	1926
785	West Side	G. O. Steinhauer	Frank Hoffmann	Aug. Rohmer	
786	West Union	Frank Morrison	M. L. Peterson	W. W. Wright	1926
787	Wheatland	Aug. Jeppe	C. J. Hoker	Henry Guenther	1926
788	Whiting	G. R. Lott	Eugene Hopkins	N. W. McBeath	1926
789	Whittemore	Thos. Carmody	R. H. Fennell	Mark Boyle	1926
790	Whitten	L. L. Hansen	C. T. Long	H. A. Lyon	1926
791	Willey (Carroll P. O.)	John Kraus	John B. Greteman	Victor E. Greteman	1926
792	Williams	A. H. Graffinder	C. W. Trumbauer	L. E. Pound	1926
793	Williamsburg		Ed. Lewis		
794	Williamson	J. E. Spiker	G. T. Miller	Lida Shore	1926
795	Wilton Junction	Geo. Bannick	Frances R. Kelley	A. J. Wacker	1926
796	Winfield	James Enke	C. W. Larkin	C. J. Hinkle	1926
797	Winthrop	D. M. Love	E. G. Schacherer	Besse Flickinger	1926
798	Wlota	C. W. McDermott	A. D. Gloe	J. P. Metz	1926
799	Woden	Chas. Buns	M. J. Mertz	C. L. Cunningham	1926

800	Woodbine	W. P. Campbell	H. L. Haight	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. Nall	D. H. Huff	F. Smalley	1926
804	Worthington	N. A. Schroegman	Geo. A. Kotz	Edw. Tobin	1926
805	Wyoming	Emma Alden	I. A. White	D. A. Yetter	1926
806	Yale	T. W. Holmes	H. C. Bartholow	R. E. Peaslow	1926
807	Yetter	Wm. Kreft	H. J. Rieman	V. S. Lee	1926
808	Yorktown	Cecil Gwynn	Victor Freed	Ralph Hendrechs	
809	Zearing	Henry Hoberland	A. E. Bartine	O. Z. Burkhead	1926
810	Zwingle	Charles Datisman	Jos. M. Newgard		

APPENDIX

LAWS GOVERNING CITIES AND TOWNS

The following quotations from the Code of Iowa, 1924, relative to cities and towns, it is thought, may be helpful to the city and town officials, for easy access and ready reference when questions arise as to the powers and duties of the mayor, councilmen or other municipal officers.

The excerpts from the law, of course, do not include all the statutes relating to municipalities, but do embrace those most generally encountered by the municipal officials.

ORGANIZATION AND OFFICERS OF CITIES AND TOWNS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. Supply the treasurer with a statement of all warrants issued after each meeting, giving the number and amount 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 and 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. 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, 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 the name of the city or town, and around the margin the words "city 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. 5676-a1. *Fiscal year.* The fiscal year for all cities and towns, and for all departments, boards, and commissions thereof shall begin on the first day of April each year and end on March thirty-first (31st) following. This section shall apply to cities acting under special charters.

SEC. 5676-a2. *Accounting officers—reports.* All accounting officers of all boards, commissions, departments, and offices within the municipality receiving or disbursing public funds shall file with the auditor or clerk within thirty (30) days from the expiration of the municipal fiscal year, a detailed report in writing showing the receipts and disbursements of all funds in the department, board, or commission in question for said fiscal year.

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-a1. *Enforcement of duty.* The auditor or clerk may institute legal proceedings to enforce the making of said reports.

SEC. 5678-a2. *Penalty.* The failure to make the said report shall constitute a misdemeanor.

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.

GENERAL POWERS

SEC. 5738. *Bodies corporate—name—authority.* Cities and towns are bodies politic and corporate, under such name and style as may be selected at the time of their organization, with the authority vested in the mayor and a common council, together with such officers as are in this title mentioned or may be created under its authority, and shall have the general powers and privileges granted, and such others as are incident to municipal corporations of like character, not inconsistent with the statutes of the state, for the protection of their property and inhabitants, and the preservation of peace and good order therein, and they may sue and be sued, contract and be contracted with, acquire and hold real and personal property, and have a common seal.

SEC. 5739. *Nuisances.* They shall have power to prevent injury or annoyance from anything dangerous, offensive, or unhealthful; to cause any nuisance to be abated, and to provide for the assessment of the cost thereof to the property. They may prohibit any public or private nuisance, and may maintain actions in equity to restrain and abate any nuisance.

SEC. 5740. *Inflammable junk.* The depositing or storing of inflammable junk, such as old rags, rope, cordage, rubber, bones, and paper, by dealers in such articles, within the fire limits of any city, unless it be in a building of fireproof construction, is a public nuisance.

SEC. 5741. *Smoke.* The emission of dense smoke in cities of fifteen thousand inhabitants or over is a nuisance and such cities may provide the necessary rules for smoke inspection.

SEC. 5742. *Power to regulate.* They shall have power to regulate:

1. Slaughterhouses. The operation of packing houses and slaughterhouses, renderies, tallow chandleries, soap factories, bone factories, tanneries, and manufactories of fertilizers and chemicals.

2. Parades. Parades, by providing that before any association, company, society, order, exhibition, or aggregation of persons shall parade or march upon their streets, they shall first obtain from the mayor a permit, to be issued without charge, which shall state the time, manner, and condition of such parade or march.

SEC. 5743. *Power to regulate and license.* They shall have power to regulate and license:

1. Hotels. Hotels, restaurants, and eating houses.

2. Engineers. Engineers of stationary engines, and provide for their examination.

3. Peddlers. Peddlers, house movers, billposters, itinerant doctors, itinerant physicians and surgeons, junk dealers, scavengers, pawnbrokers, and persons receiving actual possession of personal property as security for loans, with or without a mortgage or bill of sale thereon.

4. Employment bureaus. Keepers of intelligence or employment offices, bureaus, and agencies, and all persons doing the business of seeking employment for others, or procuring or furnishing employees for others, or giving information whereby employees or employers may be obtained.

5. Billboards. The construction, location, and maintenance of billboards.

6. Sales. Sales of auctioneers, bankrupt and dollar stores, and the like, and those of transient merchants, and to define by ordinance who shall be considered transient merchants; but the exercise of such power shall not interfere with sales made by sheriffs, constables, coroners, marshals, executors, guardians, assignees of insolvent debtors or bankrupts, or any other person required by law to sell real or personal property.

SEC. 5744. *Power to restrain and prohibit.* They shall have power to restrain and prohibit:

1. Barbed wire. The use of barbed wire to inclose land within the corporation, and provide for the removal of such wire.

2. Tainted provisions. The sale of tainted or unsound meat or other provisions, and to provide for the immediate seizure and destruction thereof.

3. Offensive materials. The deposit and removal of offensive materials and substances, and those engendering offensive odors and sights, so as to protect the public against the same.

4. Pawnbrokers. The purchasing or receiving by pawnbrokers and junk or second-hand dealers, of any property from minors, without the written consent of their parents or guardians, and to provide for the examination of the premises of such persons for the purpose of discovering stolen property.

5. Animals running at large. The running at large of cattle, horses, swine, sheep, and other animals, or fowl, within the limits of the corporation, and to authorize the distraining, impounding, and sale of the same, for the penalty incurred and the costs of the proceeding.

6. Begging. Begging in and on the streets and other public places.

7. Riots. Riots, noise, disturbance, and disorderly assemblies, and to punish any person engaged in riotous, noisy, or disorderly conduct.

8. Gambling. All gambling games or devices; to authorize the destruction of all instruments or devices used for the purpose of gaming or gambling.

9. Gambling houses. Gambling houses, bawdy houses, disorderly houses, houses of ill-fame, road houses where lewdness is carried on, opium or hop joints or places resorted to for the use of opium or hashish, and places where intoxicating liquor is illegally kept, sold, or given away, and to punish the keepers and inmates thereof, and persons resorting thereto,

and persons who, knowing the character or reputation of such places, transport others to or from any of the above described places.

SEC. 5745. *Power to regulate, license, or prohibit.* They shall have power to regulate, license, or prohibit:

1. Public dance halls. Public dance halls, skating rinks, swimming pools, fortune tellers, palmists, and clairvoyants.

2. Billiard halls. Billiard halls, billiard tables, pool tables, kept for hire, bowling alleys, and shooting galleries or places.

3. Circuses. Circuses, menageries, theatres, theatrical exhibitions, shows, and exhibitions of all kinds; but lectures on scientific, historical, or literary subjects shall not come within this provision.

4. Dogs. The running at large of dogs within their limits, and to require them to be kept upon the premises of the owners thereof unless licensed to run at large, and to provide for the destruction thereof when found at large contrary to and in violation of the provisions of any ordinance passed pursuant to the power herein granted.

5. Sales at auction. Sales at auction in streets, highways, avenues, alleys, and public places.

SEC. 5746. *Power to establish and regulate.* They shall have power to establish and regulate:

1. Slaughterhouses. Slaughterhouses, and in cities having five thousand or more inhabitants, to build and control the same.

2. Sanitary districts. Sanitary districts for the collection and disposal of garbage and other such waste material as may become dangerous to the public health or detrimental to the best interests of the community, and to adopt rules necessary for the administration thereof.

3. Garbage disposal plants. Garbage disposal plants, and erect or purchase the same.

SEC. 5747. *Dairy herds and milk.* Cities and towns, in addition to powers already granted, shall have within their corporate limits the power by ordinance:

1. To provide for the inspection of milk, skimmed milk, buttermilk, and cream, for domestic or potable use.

2. To establish and enforce sanitary requirements for the production, handling, and distribution of milk, skimmed milk, buttermilk, and cream for domestic or potable use.

3. To compel the tuberculin test by an accredited veterinarian for dairy cattle supplying milk for human consumption.

4. To provide for the pasteurization of milk, skimmed milk, and cream, except that produced from a cow or herd of cows which has been placed and maintained under state or federal supervision for the eradication of tuberculosis, provided that, a cow or herd of cows shall be considered under such supervision when there is on file in the office of the secretary of agriculture an application for such supervision, and except that produced from a cow or herd of cows which has been tested and found free of tuberculosis by an accredited practicing veterinarian.

NOTE.—For provisions relative to tuberculosis-free herds, see ch. 129.

SEC. 5748. *Tuberculin test.* Any ordinance requiring a tuberculin test of a cow or herd of cows, whose milk is or shall be sold within the corporate limits of any city or town, as provided in the preceding section, shall further provide that if such test has not been previously made, it may be applied at any time within six months from the date of the passage of such ordinance, and the provisions thereof shall apply only after the expiration of said period.

SEC. 5749. *Conflict with state law.* Nothing in the two preceding sections shall be construed as giving to such cities and towns authority to adopt ordinances in conflict with the state law, or to abrogate the authority vested in the secretary of agriculture.

SEC. 5750. *Burials—cemeteries—crematories.* They shall have power to regulate the burial of the dead; to provide, without the limits of the corporation, places for the interment of the dead; to cause any body interred contrary to such regulations to be taken up and buried in accordance therewith; to exercise over all cemeteries within their limits, and those without their limits established by their authority, the powers conferred upon township trustees with reference to cemeteries; or they may, by ordinance, transfer such duties and the general management of such cemeteries to a board of trustees; and to authorize the establishment of crematories for the cremation of the dead, within or without the limits of such corporation, and to regulate the same.

SEC. 5751. *Filling or draining lots.* They shall have power to cause any lot of land within their limits, on which water at any time becomes stagnant, to be filled up or drained in such manner and within such time as may be directed by resolution of the council. Service of a copy of said resolution shall be made upon the owner of such lot, if residing in the county where the same is situated; otherwise publication of such notice shall be made once each week for two consecutive weeks in a daily or weekly newspaper published within such city or town, or, if there be no such newspaper, then by publication of the same in a newspaper published in said county. On the failure of such owner to comply with such directions within the time fixed, it may be done by said city or town and the costs and expenses thereof assessed against said lot which shall be a debt due to such corporation from the owner of said lot and shall, moreover, from the time of the adoption of such resolution, be a lien thereon as provided in case of special assessments.

SEC. 5752. *Drainage preserved.* They shall have power to require the owner or lessee of any lot or tract of ground within their limits, extending into, across, or bordering upon any hollow or ravine which constitutes a drain for surface water, or a watercourse of any kind, who shall, by grading or filling such lot or tract of ground, obstruct the flow of water through such watercourse, to construct through such lot or land a sufficient drain or passageway for water, within such time as the council may designate, notice of which action shall be given as in the preceding section. Upon the failure of such owner or lessee to construct such drain or passageway within the time fixed, the city or town may construct the same and assess the costs and expenses thereof on such lot or tract of ground, and the same shall be a lien thereon as provided in case of special assessments.

SEC. 5753. *Pawnbrokers and junk dealers.* Every pawnbroker, junk dealer, or dealer in second-hand goods conducting business in any city of ten thousand or more population, who shall purchase or receive from any person any tool or implement such as is commonly used by carpenters, bricklayers, plasterers, plumbers, or other mechanics in the construction or erection of buildings, shall, within twenty-four hours after the purchase or receipt of such tool or implement, give notice to the chief of police, captain of police, or police sergeant at a police station in the city where said tool or implement was purchased or received, stating the date on which said tool or implement was purchased or received, and the name of the person from whom same was purchased or received; and the pawnbroker, junk dealer, or dealer in second-hand goods so purchasing or receiving such tool or implement shall not sell or dispose of same for a period of forty-eight hours after the notice is given as above specified, and until the expiration of such time shall keep said tool or implement in his store, shop, or place of business in such place that same can be readily seen and examined.

SEC. 5754. *Penalty—personal liability.* Any person violating the provisions of the preceding section shall be deemed guilty of a misdemeanor, and shall be punished by imprisonment for not more than thirty days or

a fine of not to exceed one hundred dollars; and in addition thereto, if it should be proven that such tool or implement was stolen before the sale or delivery to said pawnbroker, junk dealer, or dealer in second-hand goods, and the provisions of said section have not been complied with by the person purchasing or receiving same, then said pawnbroker, junk dealer, or dealer in second-hand goods shall be liable to the owner of said tool or implement for its full value, same to be recovered in a suit at law.

SEC. 5755. *Numbering of buildings.* They shall have power to require all buildings to be numbered by the owners or lessees thereof, and, in case of failure to comply with such requirement, to cause the same to be done, and to assess the cost thereof against the property or premises numbered.

SEC. 5756. *Building code.* Cities and towns, including cities under the commission form of government, shall have the power to adopt by ordinance a building code, providing for the districting of such cities into one or more districts, establishing reasonable rules and regulations for the erection, reconstruction, and inspection of buildings of all kinds within their limits and for a fee for such inspection, and providing penalties for violation thereof.

SEC. 5757. *Building lines.* All cities of the first and second class, including cities under commission form of government, may establish, by ordinance, building lines on private or public property at such distance back from the street or highway line as may be determined necessary or proper by the city council to promote the public health, safety, order, and general welfare. After the establishment of any such building line, no building, other structure, or addition thereto shall be erected between said line and the street or highway line.

NOTE.—Ordinances establishing "building lines" to be certified by clerk and filed with and recorded by county recorder, see §§ 5724 to 5727, inc.

SEC. 5758. *Resolution.* Whenever the council of any such city shall deem it advisable or necessary for the benefit of the city as a whole to establish a building line as authorized in the preceding section, it shall, in a proposed resolution, which shall be published for two consecutive days in some newspaper of general circulation in the city, the last publication to be not less than five days before the time set for the hearing, declare such advisability or necessity, stating the street or highway adjacent to which the line is to be established, location thereof and the time when and the place where all objections to the establishment of the same will be heard. At such hearing the ordinance may be amended but it shall not be adopted until the next regular council meeting.

SEC. 5759. *Dangerous structures.* Cities and towns shall have the power to provide for the repair, removal, or destruction of any building, structure, or inclosure which is dangerous or liable to fall, and to levy and collect a special tax against the property and the owner for the expense thereof, as other special taxes are levied and collected.

SEC. 5760. *Fires—electric apparatus—fire limits.* Cities, including cities acting under commission form of government, and towns shall have power to make regulations for protection against fire and electrical apparatus, to establish fire limits, to prohibit within such limits the erection of all buildings and structures of every kind, additions thereto, substantial alterations thereof involving partial rebuilding, not constructed of fire-proof materials, in whole or in part, as prescribed by ordinance, and to remove or take down any building or structure or part thereof erected contrary to such ordinances and to collect the cost thereof from the owner.

NOTE.—Ordinances establishing "fire limits" to be certified by clerk and filed with and recorded by county recorder, see §§ 5724 to 5727, inc.

SEC. 5761. *Electric installation.* Cities and towns shall have the power to prescribe rules for the installation of electric light and power wiring, electrical fixtures and appliances, and electrical work and materials; to provide for the inspection of such work, materials, and the manner of installation; to compel the removal of dangerous electric light and power wiring, electrical fixtures and appliances, and electrical work installed in violation of the manner prescribed. This section shall not apply to substations, central power stations, and the installations therein belonging to and operated by public utility corporations operating under state charters and franchises.

SEC. 5762. *Fire protection.* They shall have power to regulate and control the building, construction, and erection of chimneys, stacks, flues, fireplaces, hearths, stovepipes, ovens, boilers, and all apparatus used for heating purposes, and the use of lights in stables, shops, and other places; to regulate or prohibit bonfires and the use of fireworks, firecrackers, torpedoes, Roman candles, skyrockets, and other pyrotechnic displays; to prevent the deposit of ashes and combustible matter in unsafe places, and to provide for the collection of the costs and expenses incurred in any of the matters provided for in this section and in section 5760, in the manner authorized for the collection of special assessments.

SEC. 5763. *Steam boilers and magazines.* They shall have power to provide for the inspection of steam boilers, and all places used for the storage of explosives or inflammable substances or materials, and to prescribe the necessary means and regulations to secure the public against accidents and injuries therefrom, to provide for the collection of fees for such inspection and penalties therefor, and to assess the costs and expenses of such proceedings against the property and owners thereof in the manner provided for special assessments.

SEC. 5764. *Gunpowder—combustibles.* They shall have power to regulate the transportation and keeping of gunpowder, inflammable oils, or other combustibles, and to provide or license magazines for storing the same, and prohibit their location or maintenance within a given distance of the corporate limits of such cities or towns.

SEC. 5765. *Wood or lumber yards.* They shall have power to prohibit or regulate the piling or depositing of any kind of wood, lumber, or timber upon any lot or property within the city limits within a distance of one hundred yards of any dwelling house.

SEC. 5766. *Fire department.* They shall have power to organize, keep, and maintain a fire department and fire companies; to purchase or lease necessary ground and construct or lease buildings therefor; provide engines, apparatus, and such other instruments as may be necessary; pay for services rendered by members of the fire department at any fire; and cities having a population of five thousand or more may maintain a paid fire department.

SEC. 5767. *Levy—percentage—maturity.* Such cities shall have the power, after the purchase of the property and equipment, by ordinance or resolution to levy at any one time the whole or any part of the cost of such property and equipment upon such taxable property and determine the percentage of tax, not exceeding one and one-half mills, to be paid each year, and the number of years, not exceeding ten, given for the maturity of each installment thereof. Certificates of such levy shall be filed with the county auditor in which said city is located, setting forth the amount of percentage and maturity of said tax or each installment thereof, certified as correct by the city clerk or auditor, and thereupon said tax shall be placed upon the tax lists of the proper county or counties, and collected as other taxes.

SEC. 5768. *Markets.* They shall have power to establish and regulate markets and scales, to build market houses, and establish and regulate

the same; to provide for the measuring or weighing of merchandise offered for sale, to prevent forestalling, and regulate or prohibit huckstering in the markets; to prescribe the kind and description of articles which may be sold in the markets, and the stands or places to be occupied by the vendors; to authorize the immediate arrest of any person violating its regulations, and the seizure and removal from the market of any article of produce in his possession.

No charge or assessment of any kind shall be made or levied on any wagon or other vehicle, or the horses attached thereto, or the owner thereof, bringing produce or provisions to any of the markets in the city.

SEC. 5769. *Wharves, docks, and piers.* They shall have power to establish, construct, and regulate landing places, wharves, docks, piers, and basins; to use for such purposes any public building or any property belonging to or under the control of the city, and the shore or bank of any lake or river not the property of individuals, to the extent and in any manner that the state can grant such use or control, and fix the rates for landing, wharfage, and dockage.

SEC. 5770. *Ferries.* They shall have the exclusive power to establish, regulate, and license ferries from any landing place in such city; to impose reasonable terms and restrictions in relation to the keeping thereof, the time, manner, and rates of the carriage and transportation of persons and property thereon; to provide for the revocation of any license, and for the punishment by fines and penalties of the violation of any ordinance prohibiting unlicensed ferries, or regulating those established and licensed.

SEC. 5771. *Infirmaries—outdoor relief.* Cities of the first class shall have the power to establish and maintain, either within or without the limits of the city, an infirmary for the accommodation of the poor of the city, and to provide for the distribution of outdoor relief.

SEC. 5772. *Jail—stationhouse.* Cities and towns may erect, establish, and maintain a jail, which shall be in the keeping of the marshal under such rules as the council shall provide, and the provisions of the chapter on county jails shall apply, so far as applicable, to such jails and the persons in charge thereof. Any city or town shall have the right to use the jail of the county for the confinement of such persons as may be subject to imprisonment under the ordinances of such city or town, but it shall pay the county the cost of keeping such prisoners. Cities of the first class shall have power to erect, lease, establish, and maintain stationhouses for the detention of persons arrested, which shall be under the control of the marshal.

SEC. 5773. *City hall.* Any city or town may, when authorized by the voters, erect a city or town hall to be used for general community and municipal purposes, including assembly hall, auditorium, public hall, armory, council chamber and offices, waterworks offices, fire or police station, or for any one or more of such purposes. The council may prescribe rules whereby such building may be used for other than municipal purposes, and fix the compensation to be paid therefor.

SEC. 5774. *Public works—protection of subcontractors.* Cities and towns shall have power to provide by ordinance, or by provisions in contracts for any work of public improvement, that the contractor shall, before receiving certificates or payment therefor, furnish the council vouchers showing that all subcontractors and workmen who have furnished materials for or performed labor upon such improvement have been fully paid for such materials or labor.

NOTE.—Labor and material on public improvements, see chapter 452.

SEC. 5775. *Plumbing—inspector.* They shall have power by ordinance to prescribe rules and regulations for all plumbing connecting any building with sewers, cesspools, vaults, water mains, and gas pipes; and may

prescribe the kind and size of materials to be used in such plumbing, and the manner in which the same shall be done; and to appoint an inspector thereof, and define his duties and powers; and to provide for the assessment of the cost of such inspection and replacing of the pavement to the property; and to prescribe penalties for the violation of such ordinance. Nothing herein shall be construed as authorizing the annulment of any rules or regulations relating to such plumbing made by the local or state board of health, but such ordinance shall conform to and enforce the same.

SEC. 5776. *License—board of examiners.* Cities having a population of less than six thousand and towns shall have power to regulate and license plumbers, to create a board of examiners to determine the qualifications thereof, to prescribe rules for the installation of plumbing work and materials, to provide for the inspection of such work, materials, and installation, and to compel the removal of plumbing installed in violation thereof.

SEC. 5777. *Regulations.* All cities having a population of six thousand or more shall adopt and enforce ordinances regulating the business of plumbing, and prescribe rules not inconsistent with law for the installation and inspection of plumbing, and prescribe the grade of material to be used and compel the removal of plumbing installed in violation of such rules.

SEC. 5778. *Examiners.* In such cities the council shall, by ordinance, appoint a board of examiners, consisting of three members, one of whom shall be a practical journeyman plumber, one a member of the local board of health, and one a practical master plumber, two of whom shall constitute a quorum for the transaction of business.

SEC. 5779. *Board—when not necessary.* If there is no resident practical journeyman plumber or practical master plumber in the city, the council shall not be required to appoint a board of examiners, and every city not having a board of examiners shall require every person engaged as a master or employing plumber, or journeyman plumber, to have a certificate or license from some examining board within the state.

SEC. 5780. *Expenses—compensation.* The council shall provide suitable rooms in which the board of examiners may hold its meetings, and shall provide for the payment of the necessary incidental expenses incurred by the board, and may also provide a per diem compensation for the members of said board not exceeding ten dollars per day for the time actually spent in performing their duties.

SEC. 5781. *Examinations—license—fee.* The board shall, when so directed by the council, and under such rules as the council shall prescribe, hold examinations of applicants for licenses to work either as master or employing plumber or journeyman plumber, and if satisfied as to the competency of the applicant shall issue to such plumber a license. The amount of the fee for such examination shall not exceed ten dollars for a master or employing plumber, and shall not exceed five dollars for a journeyman plumber. Fees for the renewal of a master or employing plumber's certificate shall not be more than two dollars, and for a journeyman plumber's license, shall not be more than one dollar.

SEC. 5782. *Term of license.* A plumber's license shall be valid and recognized throughout the state for a period of one year, and may be renewed from year to year upon payment of the renewal fee. Such license shall not be transferable, and shall expire on the thirty-first day of December of each year. Any license may be revoked by a board of examiners for repeated violations of plumbing ordinances.

SEC. 5783. *Definition of terms.* The term "journeyman plumber" shall mean a person who does any plumbing work which is by law, ordinance,

or rule subject to official inspection. The term "master or employing plumber" shall include any person, firm, or corporation other than a journeyman plumber engaged in the business of installing plumbing. The term "plumbing" shall mean any receptacle or appliance installed or used to receive waste water, house soil, slops, or sewage.

SEC. 5784. *Sanitary toilets.* Cities and towns, including cities under the commission plan, shall have the power to compel the removal, abandonment, and disuse of all outside waterclosets, privies, and privy vaults where there is a sanitary sewer in the street or alley or where a sanitary sewer may hereafter be placed in a street or alley abutting upon property that has an outside water-closet, privy, or privy vault, and shall have the power to compel and cause to be installed sanitary toilet and toilet facilities to be connected with the sanitary sewer.

SEC. 5785. *Action by local board of health.* The board of health of any city or town, whenever it deems it necessary that any outside water-closet, privy, or privy vault be abandoned and removed where there is a sanitary sewer in the street or alley or where a sanitary sewer may hereafter be placed in a street or alley abutting upon property upon which an outside water-closet, privy, or privy vault is located, may order that said outside water-closet, privy, or privy vault be abandoned and removed and that a sanitary toilet and toilet facilities be installed and connected with the sanitary sewer.

SEC. 5786. *Special assessment.* In any case where the board of health of any city or town shall order the removal and disuse of any outside water-closet, privy, or privy vault and shall order that a sanitary toilet and toilet facilities be installed and connected with the sanitary sewer, and the city council or board of commissioners shall determine that any property owner or owners are unable to pay for the installing of the sanitary toilet and toilet facilities and for connecting them to the sanitary sewer, then the city council or board of commissioners may have the necessary toilet installed and assess the cost against the property and the cost shall be a special assessment against the property. The assessment and collection of this cost shall be made according to the provisions in chapter 308.

PARK COMMISSIONERS

SEC. 5787. *Election—appointment.* There shall be elected at the regular municipal election in each city containing a population of forty thousand or over, and all other cities and towns may, by ordinance, provide for the election of three park commissioners whose terms of office shall be six years, one to be elected at each regular municipal election, but at the first election three shall be elected and hold their offices respectively for two, four, and six years, their respective terms to be decided by lot and their successors shall be elected for the full term of six years.

Provided, however, that in all cities and towns not now having park commissioners the ordinance establishing such park commissioners shall not be in force until it has been submitted to the voters at a special or regular municipal election and approved by a majority of the votes cast at such election. In the event that such ordinance is approved by a majority of the votes cast at such election, the city council shall have the power to appoint three park commissioners to hold such office until the next regular city election.

SEC. 5788. *Residence requirement.* Where any such city contains more than one organized township, at least one commissioner shall be a resident of each of said townships.

SEC. 5789. *Qualification—organization.* The commissioners shall, within ten days after their election, qualify by taking the oath of office and organize as a board by the election of one of their number as chairman

and one as secretary, but each commissioner, before he enters upon the duties of his office, shall give a bond with sureties to be approved by the council, in the penal sum of one thousand dollars, conditioned for the faithful discharge of his office.

SEC. 5790. *Treasurer.* The city treasurer shall be the treasurer of said board and pay out all moneys under the control of the board on orders signed by the chairman and secretary, but shall receive no compensation for his services as such treasurer.

SEC. 5791. *Compensation.* Each of the commissioners shall receive such salary as shall be fixed by the city council, not to exceed in the aggregate annually ten dollars for each thousand population or fraction thereof according to the last state or federal census, said compensation to be paid out of the park fund.

SEC. 5792. *Tax levy.* The board shall, on or before the first day of August of each year, determine and fix the amount or rate not exceeding two and one-half mills on the dollar in all cities and towns on the taxable valuation of such city or town, to be levied, collected, and appropriated for the ensuing year for general park purposes, and shall cause the same to be certified to the city council, which shall levy such tax or so much thereof as it may deem necessary to promote park interests, and certify the per cent thereof to the county auditor with the other taxes for said year.

SEC. 5793. *Additional tax levy.* In cities having a population of over twenty-five hundred, said board is further authorized to submit to the electors of any such city voting at a city election or a special election called for that purpose, the question of the levy of a further additional tax for park purposes, not to exceed five mills on the dollar on all taxable property of the city over any term of years not exceeding thirty, to be used for the sole and only purpose of purchasing and paying for real estate and permanently improving the same for park purposes.

SEC. 5794. *Certification and collection.* When a majority of the electors of said city at any such election shall have declared in favor thereof, said board shall certify to the county auditor in each year and cause to be collected such additional tax during all of the years for which the same has been approved and ordered by the voters.

SEC. 5795. *Anticipation of taxes.* The board may anticipate the collection of said additional tax authorized to be levied for the purchase of real estate for park purposes and permanently improving the same and for that purpose may issue park certificates or bonds with interest coupons, and the provisions of chapter 320 shall be operative as to such certificates, bonds, and coupons, in so far as they may be applicable. The proceeds of such tax shall be kept as a separate fund and shall be used for the purpose of such acquisition of real estate and the permanent improvement thereof and for no other purpose whatsoever.

SEC. 5796. *Park fund—how expended.* No money of this fund shall be appropriated or expended for any purpose except as provided in this chapter and when any annual tax or part thereof has been pledged for the payment of any bonds or the interest thereon, such tax or part thereof shall be devoted to no other purpose. Such fund may be used:

1. In purchasing or acquiring real estate for park purposes, including streets or highways to connect one park with another, or to connect a park with streets or highways, or for other purposes necessary and incident to the establishment and maintenance of parks and paving streets adjacent thereto.

2. For the purpose of improving and maintaining the same and defraying the necessary expenses connected therewith, including the compensation of the board, its officers, and employees.

3. For the payment of one or more park policemen to be recommended by the board and appointed by the mayor.

4. For the purpose of paying for the necessary lights as fixed by the park board and paying for such water supply as may be necessary in such parks.

SEC. 5797. *Acquisition of real estate.* Said park board may acquire real estate within or without the city for park purposes by donation, purchase, or condemnation, and take the title to the same in the name of the board in trust for the public and hold the same exempt from taxation.

SEC. 5798. *General powers.* It may sell, subject to the approval of the city council, exchange, or lease any real estate acquired by it which shall be found unfit or not desirable for park purposes; shall keep a report of all transactions; shall have exclusive control of all parks and pleasure grounds acquired by it or of any other ground owned by the city and set apart for like purposes; and may make contracts, sue and be sued, but shall incur no indebtedness in excess of the amount of taxes already levied and available for the payment thereof, except bonds hereby authorized.

SEC. 5799. *Annual report.* It shall make an annual detailed report to the council at the regular April meeting of the amounts of money expended and the purposes for which used, and such annual statement shall be published as part of the annual municipal report.

SEC. 5800. *Bonds.* For the purpose of paying for real estate it may issue bonds in amounts needed, notwithstanding the limitation of section 6238; provided, however, that the annual interest on the aggregate of such bonds outstanding shall not be in excess of sums as follows:

1. For towns and cities of less than twenty-five thousand population, a sum equal to the proceeds of a tax of one and one-quarter mills on the dollar of the aggregate taxable value of property therein subject to taxation.

2. For cities of twenty-five thousand population or more, a sum equal to the proceeds of a tax of one and three-quarters mills on the dollar of the aggregate taxable value of property therein subject to taxation.

SEC. 5801. *Lien of bonds.* Bonds issued under the provisions of sections 5792 to 5795, inclusive, shall be a lien upon all of the real estate acquired by the commissioners therewith or with the proceeds thereof, and such bonds or proceeds shall be used for the purchase of real estate or the permanent betterment and improvement thereof.

SEC. 5802. *Mortgages.* The board shall have the power to mortgage any real estate purchased or controlled by it for park purposes to a trustee for the purpose of securing the payment of said bonds, and after the issuance there shall be pledged for the payment of the interest thereon such amount of the annual tax levied by virtue of said sections as shall be necessary to make such payment, and the residue of said tax may be used by the board for the payment of such bonds, for the purchase of real estate, or the permanent improvement of the park and pleasure grounds of the city.

SEC. 5803. *Form and maturity of bonds.* Such bonds to be issued by the board shall mature in not less than five nor more than thirty years from date and may be made payable in annual series; shall be in sums of not less than one hundred dollars nor more than one thousand dollars, bearing interest at a rate not exceeding five per cent per annum, payable annually or semi-annually.

SEC. 5804. *Payment of bonds.* Said board, after the issuance of any such bonds, shall annually, in the year of the serial maturity of each thereof, set aside a sufficient sum to pay such annual serial maturity out of the tax levied by it under the provisions of sections 5792 to 5795, in-

clusive, which sum shall be applied in payment of the principal of said serially maturing bonds respectively and not otherwise.

SEC. 5805. *Jurisdiction.* The jurisdiction of such board shall extend over all lands used for parks within or without the corporate limits, and all ordinances of such cities and towns shall be in full force and effect in and over the territory occupied by such parks.

SEC. 5806. *Defacement of trees.* Any person who shall, except by the authority of such commissioners, cut, break, or deface any tree or shrub growing in such park or parks, or any avenue thereto, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine not exceeding one hundred dollars or imprisonment in the county jail not exceeding thirty days.

SEC. 5807. *Rules and regulations.* The board may in writing prescribe rules and regulations for the government of the parks or public grounds under their control and persons resorting thereto, which rules and regulations shall be in force when entered in the record of the proceedings of the board, and a copy thereof signed by the commissioners has been posted at each gate or principal entrance to any such park or public grounds, and a wilful violation thereof shall be a misdemeanor, punishable by a fine not exceeding one hundred dollars or imprisonment in the county jail not exceeding thirty days.

SEC. 5808. *City engineer—poles and wires.* The board shall be entitled to the services of the city engineer, when requested, without expense to it. It shall have the power to regulate or forbid the erection of poles or the stretching of wire for electric light, street railway, or other corporations or persons in such parks or in or along streets or highways or over public places laid out or controlled by it.

SEC. 5809. *Condemnation of property.* If said board and the owners of any property desired by it for park purposes can not agree as to the price to be paid therefor, it may cause the same to be condemned in the manner provided for taking land for municipal purposes.

SEC. 5810. *Appropriation.* In cities and towns not having a park board the council may appropriate each year not exceeding five per cent of the general fund for the improvement and maintenance of public parks.

SEC. 5811. *How expended.* Said fund so appropriated shall be expended under the direction of a committee of three persons, consisting of the mayor, one member of the council appointed by the council, and one resident property owner of such city or town appointed by the council, which committee shall receive no compensation for their services.

SEC. 5812. *Existing contracts and bonds.* Nothing in this chapter shall be construed to affect any contracts heretofore entered into by any park board or any bonds issued by such boards but all such contracts shall be carried out and all such bonds shall be paid under the terms thereof.

SEC. 5813. *Soldiers monuments.* Cities and towns, including cities under the commission form of government, may by ordinance permit soldiers' monuments or memorial halls, which may be erected under the provisions of chapter 33, to be located and erected in any public park or public grounds of the city or town.

ORDINANCES

SEC. 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 pros-

perity, 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.

COMFORT STATIONS

SEC. 5841. *Number.* Any town of one thousand or more inhabitants and any city of less than twenty-five thousand inhabitants may establish and maintain one public comfort station. Any city of more than twenty-five thousand inhabitants and less than fifty thousand may establish and maintain two public comfort stations, and any city of over fifty thousand inhabitants may establish and maintain three public comfort stations.

SEC. 5842. *Requirements.* All public comfort stations shall have one room for men and one room for women. Such stations shall be so located within the principal business parts of the city as will best accommodate the public, and shall be of sufficient size to accommodate the patrons

of such stations. They shall be furnished with suitable, adequate, and sanitary toilets and lavatories, and shall be at all times kept clean, sanitary, and properly heated during cold weather.

SEC. 5843. *Management.* Each city maintaining public comfort stations shall establish and maintain a commission consisting of three persons, at least one of whom shall be a woman, appointed by the mayor, which commission shall have complete supervision over all comfort stations in that city. The members of the commission shall serve without compensation. This commission shall have power to handle all funds and employ such help as may be necessary to properly conduct such stations.

SEC. 5843-a1. *Report.* Said commission shall, immediately after the close of each municipal fiscal year, make a detailed report in writing to the council of all money received and disbursed by it.

JUVENILE PLAYGROUNDS

SEC. 5844. *Authorization.* Cities may, when authorized by the voters, provide one or more playgrounds and recreation centers, either on lands to be acquired, or on lands already owned or to be leased by the city. The number and location thereof shall be determined by the city council.

SEC. 5845. *Commission—appointment and duties.* The council of any city which establishes any playground as provided by law, may by ordinance create a playground commission consisting of not less than five nor more than nine members who shall be appointed by the mayor with the approval of the council, and all of whom shall be qualified electors of such city and shall serve without compensation. The full term of office of each member of the commission shall be three years, but those first appointed may be for shorter periods. The council may confer on such commission all or any part of its powers in relation to the equipment, maintenance, and conduct of playgrounds.

SEC. 5846. *Joint maintenance.* Cities shall, so far as possible, cooperate with the school boards within said cities in providing for joint operation and maintenance of all public playgrounds within said cities.

SEC. 5847. *Superintendents—assistants—maintenance.* The council, or commission where one exists, shall appoint a suitable superintendent and all necessary assistants for each playground and fix their term of employment, salaries, and duties. The superintendent shall have control of the children while playing on such grounds. All salaries and expenses incurred in the maintenance of such grounds shall be paid from the playground maintenance fund.

SEC. 5848. *Co-operation—rules.* The council or commission shall cooperate with the board of education, the superintendent of schools, and with public-spirited citizens interested in child welfare in the government and operation of playgrounds and to that end it may, from time to time, adopt and enforce such rules as it may deem advisable.

PUBLIC LIBRARIES

SEC. 5849. *Formation—maintenance.* Cities and towns may provide for the formation and maintenance of free public libraries open to the use of all inhabitants under proper regulations, and may purchase, erect, or rent buildings or rooms suitable for this purpose and provide for the compensation of necessary employees.

SEC. 5850. *Donations.* They may receive, hold, and dispose of all gifts, donations, devises, and bequests that may be made to them for the purpose of establishing, increasing, or improving any library, and when the

conditions thereof have been accepted by the city, their performance may be enforced by the library board by an action of mandamus against the council or by other proper action. The council may apply the profits accruing therefrom to best promote the prosperity and utility of the library.

SEC. 5851. *Library trustees.* In any city or town in which a free library has been established, there shall be a board of library trustees, consisting of five, seven, or nine members, to be appointed by the mayor, by and with the approval of the city council, which shall also establish by ordinance the number to be appointed.

SEC. 5852. *Term of office.* Of said trustees so appointed on boards to consist of nine members, three shall hold office for two years, three for four years, and three for six years; on boards to consist of seven members, two shall hold office for two years, two for four years, and three for six years; and on boards to consist of five members, one shall hold office for two years, two for four years and two for six years, from the first day of July following their appointment in each case, and at their first meeting they shall cast lots for their respective terms, reporting the result of such lot to the council. All subsequent appointments, whatever the size of the board, shall be for terms of six years each, except to fill vacancies.

SEC. 5853. *Qualifications.* Bona fide citizens and residents of the city or town, male or female, over the age of twenty-one years, are alone eligible to membership.

SEC. 5854. *Vacancies.* Vacancies in the board shall be filled by appointment by the mayor, by and with approval of the city council, such appointees to fill out the unexpired term for which the appointment is made.

SEC. 5855. *"Vacancy" defined.* The removal of any trustee permanently from the city, or his absence from six consecutive regular meetings of the board, except in case of sickness or temporary absence from the city, without due explanation of absence, shall render his office as trustee vacant.

SEC. 5856. *Compensation.* Members of said board shall receive no compensation for their services.

SEC. 5857. *Joint libraries.* In cities and incorporated towns where a college or university is located, it shall be lawful for the city or town and such institution of learning to jointly establish and maintain a public library for their mutual benefit upon such terms and conditions as regards maintenance, control, appointment of library trustees, and other incidents of joint control as may in any lawful manner be mutually agreed upon between them; but no city or town may undertake to contribute toward the maintenance more than the amount produced by a rate of taxation therefor allowed by law, and no person shall be appointed or confirmed as library trustee other than such having the qualifications required by law.

SEC. 5858. *Powers.* Said board of library trustees shall have and exercise the following powers:

1. To meet and organize by the election of one of their number as president of the board, and by the election of a secretary and such other officers as the board may deem necessary.

2. To have charge, control, and supervision of the public library, its appurtenances and fixtures, and rooms containing the same, directing and controlling all the affairs of such library.

3. To employ a librarian, such assistants and employees as may be necessary for the proper management of said library, and fix their compensation; but, prior to such employment, the compensation of such librarian, assistants, and employees shall be fixed for the term of employment by a majority of the members of said board voting in favor thereof.

4. To remove such librarian, assistants, or employees by a vote of two-thirds of such board for misdemeanor, incompetency, or inattention to the duties of such employment.

5. To select and make purchases of books, pamphlets, magazines, periodicals, papers, maps, journals, furniture, fixtures, stationery, and supplies for such library.

6. To authorize the use of such libraries by nonresidents of such cities and towns and to fix charges therefor.

7. To make and adopt, amend, modify, or repeal by-laws, rules, and regulations, not inconsistent with law, for the care, use, government, and management of such library and the business of said board, fixing and enforcing penalties for the violation thereof.

8. To have exclusive control of the expenditures of all taxes levied for library purposes as provided by law, and of the expenditure of all moneys available by gift or otherwise for the erection of library buildings, and of all other moneys belonging to the library fund.

Said board shall keep a record of its proceedings.

SEC. 5859. *Power to contract.* Contracts may be made between the board of trustees of any free public library and any city, town, school corporation, township, or county for its use by their respective residents. Townships and counties may enter into such contracts, but may only contract for the residents outside of cities and towns. Such contract by a county shall supersede all contracts between the library trustees and townships or school corporations outside of cities and towns.

SEC. 5860. *Method of use.* Such use shall be accomplished by one or more of the following methods in whole or in part:

1. By lending the books of such library to such residents on the same terms and conditions as to residents of the city or town in which said library is situated.

2. By the establishment of depositories of books of such library to be loaned to such residents at stated times and places.

3. By the transportation of books of such library by wagon or other conveyance for lending the same to such residents at stated times and places.

4. By the establishment of branch libraries for lending books to such residents.

SEC. 5861. *Rate of tax.* Such contracts shall provide for the rate of tax to be levied during the period thereof, and shall remain in force until terminated by a majority vote of the electors of such school corporation, civil township, county, city, or town voting on the proposition at such election.

SEC. 5862. *Township tax.* The board of trustees of any township which has entered into such a contract shall at the April meeting levy a tax not exceeding one mill on the dollar on all taxable property in the township to create a fund to fulfill its obligation under the contract.

SEC. 5863. *County tax.* The board of supervisors, after it makes such contract, shall levy annually on the taxable property of the county outside of cities and towns, a tax of not more than one mill to create a fund to fulfill its obligation under the contract.

SEC. 5864. *Uniting with historical associations.* Whenever a local county historical association shall be formed in any county having a free public library, the trustees of such library are hereby authorized to unite with such historical association and to set apart the necessary room and to care for such articles as may come into the possession of said association; said trustees are also authorized to purchase necessary receptacles and materials for the preservation and protection of such articles as are in their judgment of a historical and educational nature and pay for the same out of the library fund.

SEC. 5865. *Fund—treasurer.* All moneys received and set apart for the maintenance of such library shall be deposited in the treasury of such city or town to the credit of the library fund, and shall be kept by the treasurer separate and apart from all other moneys, and paid out upon the orders of the board of trustees, signed by its president and secretary.

Provided that in any city or incorporated town where a free public library is maintained jointly by the city or town and an institution of learning, for the support and maintenance of which both the city and the institution of learning contribute, the library trustees may elect a library treasurer therefor, and it shall be the duty of the city treasurer to pay over to said library treasurer any and all library taxes that may be collected by him monthly.

SEC. 5866. *Report.* The board of trustees shall, immediately after the close of each municipal fiscal year, make to the council a report containing a statement of the condition of the library, the number of books added thereto, the number circulated, the number not returned or lost, the amount of fines collected, and the amount of money expended in the maintenance thereof during such year, together with such further information as it may deem important.

BONDS AND CERTIFICATES FOR STREET IMPROVEMENTS AND SEWERS

SEC. 6104. *Certificates authorized.* The council may provide by resolution for the issuance of street improvement and sewer certificates payable to the bearer or to the contractors who have constructed any street improvement or sewer or completed part thereof, in payment or part payment therefor and may negotiate the same.

SEC. 6105. *Requirements.* Each of said certificates shall state the amount of one or more assessments or the part thereof made against the property designated therein, including railways and street railways, and the owners thereof liable to assessment for the cost of the same. Said certificates shall bear interest at a rate not exceeding six per cent per annum, payable annually or semi-annually, as fixed by the council.

SEC. 6106. *Payment.* Said certificates may be paid by the taxpayer to the county treasurer, who shall receipt for the same and cause the amount paid to be applied to the payment of the certificate issued therefor.

SEC. 6107. *Rights of bearer.* Such certificate shall transfer to the bearer all of the rights and interest of the city or town in every such assessment or part thereof, described therein, and shall authorize the bearer to collect and receive every assessment embraced in the certificate by or through any of the methods provided by law for their collection as the same may mature.

SEC. 6108. *Limitation on sale.* No certificate shall be issued or negotiated by the city or town for less than its par value with accrued interest up to the date of the delivery thereof.

SEC. 6109. *Bonds authorized.* For the purpose of providing for the payment of the assessed cost of any street improvement or sewer which is to be or has been assessed upon property subject to assessment therefor, including railways and street railways liable for the payment thereof, the council may by resolution provide for the execution and delivery of bonds for the amount of the assessed cost or any part thereof in anticipation of the deferred payment of assessments levied therefor.

SEC. 6110. *Designation—amount.* Such bonds shall be called street improvement bonds or sewer bonds and be issued in amounts of one hundred dollars or multiples thereof, not exceeding one thousand dollars, except that one bond, which shall not exceed one thousand dollars, may

be issued for the amount necessary to make up the exact amount of such cost.

SEC. 6111. *Bonds kept separate.* Street improvement bonds shall not include any sewer assessments, nor sewer bonds any street improvement assessments.

SEC. 6112. *Bonds—series.* Street improvement and sewer bonds, respectively, issued for any one levy shall all bear the same date and be divided into as many series as there are installment payments of said special assessment, and each series shall be as nearly equal in amount as practicable.

SEC. 6113. *Maturity—name of street—interest.* Each series of bonds shall mature on the first day of either April, May, or June, as may be determined by the council, in the years in which the installments of said special taxes come due, shall bear the name of the street, avenue, highway, alley, or district in which said street improvement or sewer is located, and shall bear interest at a rate not exceeding five per cent per annum, payable annually or semi-annually, and coupons for said interest shall be attached thereto.

SEC. 6114. *Form.* Said bonds shall be signed by the mayor, countersigned by the clerk, and sealed with the corporate seal, and coupons shall be attested by the signature of the clerk, and shall be substantially in the following form, but subject to changes that will conform them to the resolution of the council, to wit:

The city (or town) of....., in the state of Iowa, promises to pay as hereinafter stated, to the bearer hereof, on the..... day of....., the sum of.....dollars, with interest thereon at the rate of..... per cent per annum, payable..... annually, on the presentation and surrender of the interest coupons hereto attached. Both principal and interest of this bond are payable at the.....bank in the city (or town) of....., state of..... This bond is issued by the city (or town) of..... under and by virtue of chapter 311 of the code of Iowa and the resolution of said city, (or town) duly passed on the.....day of....., 1.....

This bond is one of a series of bonds of like tenor, date, and amount, numbered from.....to..... and issued for the purpose of defraying the cost of improving, curbing, and paving a portion of..... street or alley (or constructing a sewer on.....street or alley), as described in said resolution, in said city (or town) which cost is payable by the abutting and adjacent property along said improvements, and is made by law a lien on all said property. It is payable in..... equal annual installments, with interest on all deferred payments at the rate of five per cent per annum, but only out of the..... fund created by the collection of said special tax, and said fund can be used for no other purpose.

It is hereby certified and recited that all the acts, conditions, and things required to be done, precedent to and in issuing this series of bonds, have been done, happened, and performed, in regular and due form, as required by law and said resolution, and for the assessment, collection, and payment hereon of said special tax, the full faith and diligence of said city (or town) of.....are hereby irrevocably pledged.

In testimony whereof, the city (or town) of....., by its council, has caused this bond to be signed by its mayor and countersigned by its city (or town) clerk, and the seal of said city (or town) to be thereto affixed, this.....day of....., 1.....

(City (or Town) Clerk.

Mayor.

No.

On the day of, the city (or town) of, Iowa, promises to pay to bearer, as provided in said bond, the sum of dollars, at the bank, in the city (or town) of, being months' interest due that day on its improvement bond No., dated, 1.

Attested.

.....
City (or Town) Clerk.

SEC. 6115. *Registration and delivery.* When such bonds have been issued they shall be delivered to the clerk, who shall register them in a book or books to be kept for that purpose, countersign them, and then deliver the same to the city treasurer or some bank selected by the council.

SEC. 6116. *Security and reports.* The council may require of the treasurer or bank such security or such additional security as it may think necessary to secure the payment in full of the proceeds thereof. The city treasurer shall report to the clerk the number of bonds delivered by him, and the amount received therefor, or for which credit has been given by the contractor.

SEC. 6117. *Sale.* The bonds may be sold at public or private sale, but shall not be sold or negotiated for less than their par value with accrued interest from date to the time of delivery thereof.

SEC. 6118. *Proceeds pledged.* All the proceeds of bonds and of certificates negotiated shall be paid to the city treasurer, and shall be used only to pay for the cost of street improvements or sewers included in the assessment or assessments pledged to the payment thereof.

SEC. 6119. *Accounts required.* All money received by said treasurer as proceeds of said bonds or certificates shall be kept in the same manner and subject to all the regulations regarding other money of the city, except that he shall keep an account of each levy of such special assessments, and all interest received and paid shall be credited and charged to such fund.

SEC. 6120. *Payment regulated.* No money received by the city treasurer from the sale of street improvement and sewer bonds or certificates shall be paid out, nor shall any certificate be issued to the contractor or sold, except upon the resolution of the council ordering the same; and no such resolution for the delivery of any bonds or certificates, or the payment of any of the proceeds of said bonds or certificates, shall be made until the certificate of the city engineer or other competent person selected has been filed, stating that the work contracted for or a completed part thereof, as the case may be, has been completed according to the terms and stipulations of the contract.

SEC. 6121. *Payment from special fund.* Such street improvement and sewer certificates, bonds, and coupons shall be payable out of funds derived from the special taxes and interest thereon pledged to the payment of the same.

SEC. 6122. *Limitation on issue.* Such certificates or bonds shall not be delivered in excess of the special taxes levied.

SEC. 6123. *Liability of city.* Such certificates, bonds, and coupons shall not make the city liable in any way, except for the proper application of said special taxes.

SEC. 6124. *Interest—temporary loan.* If any interest shall become due on any of said bonds when there is no fund from which to pay the same, the council may make a temporary loan for the payment thereof, which

loan shall be repaid from the special taxes and interest pledged to secure said bonds, but in case of purchase by the city at tax sale of the property on which such tax is levied, it shall then be repaid from the city improvement fund.

SEC. 6125. *Sewer bonds authorized—form—indebtedness.* Cities and towns, including cities operating under the commission form of government, are hereby authorized to contract indebtedness and to issue bonds for the purpose of building and constructing sewers. Said bonds shall be payable in not more than twenty annual installments and at interest not exceeding five per cent per annum, and shall be made payable at such place and be of such form as the city council shall by ordinance designate; but no city or town shall become indebted in excess of five per cent of the actual value of the taxable property of said city or town as shown by the last preceding assessment roll. The indebtedness so incurred for building or constructing sewers shall not be considered an indebtedness incurred for general or ordinary purposes.

SEC. 6126. *Interpretation.* The preceding section shall be construed as granting additional power, without limiting the power already existing, in cities and towns, including cities operating under the commission form of government.

STREET IMPROVEMENTS, SEWERS, AND SPECIAL ASSESSMENTS

SEC. 5974. *Definitions.* The following words as used in this chapter shall have the meanings as stated:

1. The word "cities" shall include towns.
2. The word "repair" shall include reconstruct and resurface.
3. The word "street" shall include highway, avenue, alley, and public place.
4. The word "lot" shall include tract or parcel of land.

SEC. 5975. *Street improvements.* Cities shall have power:

1. To improve any street by grading, parking, curbing, paving, oiling, graveling, macadamizing, or guttering the same or any part thereof, or by constructing electric light fixtures along same, and to repair such improvements.

2. To establish districts, the boundaries of which may be changed as may be just and equitable, for the improvement or repair, by paving or graveling, of such streets within the corporation as in the judgment of the council constitute main traveled ways into and out of such cities.

SEC. 5976. *Grading required.* The construction of permanent parking, curbing, paving, graveling, macadamizing, or guttering shall not be done until the bed therefor shall have been graded, so that such improvement, when fully completed, will bring the street up to the established grade.

SEC. 5977. *Grading cost assessable.* Only so much of the cost of the removal of the earth and other material as lies between the subgrade and the established grade shall be assessed to private property.

SEC. 5978. *Preparing for oiling—cost.* The cost of preparing a street to receive oil shall be paid by the city, except that portion between the rails of any railway or street railway, and one foot outside thereof.

SEC. 5979. *Use of old material.* Upon repaving, they may use the old material for such repair and dispose of the waste material and salvage from the old pavement as the council may by resolution direct. The value of the salvage so used or the proceeds derived from the sale thereof shall be equitably applied upon the cost of the new improvement.

SEC. 5980. *Sale of salvage.* No salvage may be sold until the owner of property assessed for the original construction of the paving shall have

been given ten days' notice in writing requiring him to elect whether he desires such salvage, which notice shall be personally served on the owner or his agent, or, if neither be found, by posting in a conspicuous place on the property. The election, if made, shall be in writing and filed with the clerk. No owner electing to take salvage shall be entitled to a pro rata distribution derived from the proceeds of sale of salvage.

SEC. 5981. *Gas, water, and other connections.* They shall have power to require the connections from gas, water, and steam-heating pipes, sewers, and underground electric construction, to the curb line of adjacent property, to be made before the permanent improvement of the street and, if such improvements have already been made, to regulate the making of such connections, fix the charges therefor, and make all needful rules in relation thereto, and the use thereof. If the owners of property on such streets fail to make such connections in the manner and within the time fixed by the council, it may cause the same to be made, and assess the cost thereof against the property for which they are made.

SEC. 5982. *Connections under waterworks trustees.* When any city having a board of waterworks trustees has ordered any street permanently improved by paving, graveling, or macadamizing, the council shall at once notify the board of the passage of the resolution of necessity. The board shall report to the council the lots and names of the owners and the requirements in respect to connections from any water mains or pipes to the curb line of the abutting and adjacent property. Thereupon the council shall pass a resolution requiring the respective owners of the said abutting or adjacent property to make said connections in the manner required by the rules of the board, and fixing a time therefor. Notice thereof shall be given by two publications in some newspaper published in such city, the first of which shall be at least twenty days prior to the time fixed in said resolution.

SEC. 5983. *Installation—cost.* If the owner fail to put in the said water connections before the time fixed or within such additional time, not exceeding thirty days, as may be granted by the council, the board of waterworks trustees shall put in said connections and certify the actual cost thereof to the council. The council shall assess the same to the respective lots in the manner in which other special assessments are made.

SEC. 5984. *Sewers.* Cities shall have the power to construct and repair sewers and catch basins in any street within their limits. Any city may by ordinance be divided into such sewer districts as the council may determine, numbering them consecutively, or the entire city may be included in one district.

SEC. 5985. *Outlets and purifying plants.* They may construct outlets and purifying plants in connection with or as additions to sanitary sewers, and such outlets and plants may be considered as a part of the sewer system and the cost thereof may be assessed against property benefited thereby.

SEC. 5986. *Main sewer assessments.* In addition to other powers, cities having a population of less than forty-seven thousand shall have power to assess the whole or any part of the cost of the construction of any main sewer or system of main sewers to the respective lots as adjacent property which are included within a district to be fixed by the council, which may include all territory within the drainage area of such main sewer or main sewer system.

SEC. 5987. *"Adjacent property" and "main sewer."* All such lots which may be furnished with sewer connections or drained by such main sewer or sewer system, shall be considered as adjacent property.

A main sewer shall be held to mean any sewer that is commonly referred to by any one of the following terms: "intercepting sewer, out-fall sewer, or trunk sewer."

SEC. 5988. *State building.* Any city in which any state building may be situated shall permit the officers in charge thereof and the persons constructing or improving the same, to construct sewers therefor through or under any of its streets, or to connect the same with its sewer system under the same regulations that are provided for private property owners.

SEC. 5989. *Condemnation.* Cities shall have power to condemn, in the manner provided for the condemnation of land for their needs, right of way through private property to and along ravines and natural water-courses sufficient for the construction and maintenance of sewers. The cost of such right of way shall constitute a part of the expense of sewers and be assessed accordingly.

SEC. 5990. *Cross sewers.* They shall have power to provide the terms and conditions on which cross and lateral sewers may be connected with main sewers. In cases where sewers have been paid for in whole or in part by special assessment, they may pay to the parties to whom the benefits have been assessed an equitable proportion of the money collected for the purpose of connecting such cross or lateral sewers.

SEC. 5991. *Resolutions of necessity—contents.* When the council shall deem it necessary to construct, reconstruct, or resurface any street improvement or to construct or reconstruct any sewer, it shall, in a proposed resolution, declare such necessity, stating the kinds of material proposed to be used and method of construction, whether private property will be assessed, and, in case of sewers, the kinds and size, and what adjacent property is proposed to be assessed therefor, and in both cases designate the location and terminal points thereof. That the plat and schedule are on file in the office of the clerk shall be stated in the resolution.

SEC. 5992. *Additional contents.* The council may, in addition to the requirements of the preceding section, incorporate in the resolution of necessity notice of its intention to issue bonds, as provided in section 6109, and may also provide that unless property owners at the time of the final consideration of said resolution have on file with the clerk objections to the amount of the proposed assessment, they shall be deemed to have waived all objections thereto.

SEC. 5993. *Plat and schedule.* Before the resolution of necessity is introduced, the council shall prepare and file with the clerk a plat and schedule showing:

1. The boundaries of the district, if any.
2. The streets to be improved.
3. The width of such improvement.
4. Each lot proposed to be assessed.
5. An estimate of the cost of the proposed improvement, stating the same for each different type of construction and kind of material to be used.
6. In each case the amount thereof which is estimated to be assessed against each lot.

SEC. 5994. *Cost of schedule.* The cost of making the plat and schedule shall be paid from the improvement fund.

SEC. 5995. *Time of hearing—objections permitted.* The council shall fix the time for the consideration of the proposed resolution of necessity, at which time the owners of property subject to assessment for the proposed improvement or sewer may appear and make objection to the boundaries of the proposed district, to the cost of improvement, to the amount proposed to be assessed against any lot, and to the passage of the proposed resolution.

SEC. 5996. *Remonstrance—vote required—amendment.* No resolution providing for the improvement of streets by paving shall be passed except

by unanimous vote of the entire council, if, at the time set for its consideration, a remonstrance shall have been filed with the council signed by sixty per cent of the property owners and by the owners of seventy-five per cent of the property subject to assessment. At the hearing the resolution may be amended and passed, or passed as proposed.

SEC. 5997. *Notice.* It shall cause notice of the time when said resolution will be considered by it for passage to be given by two publications in some newspaper published in the city, the last of which shall be not less than two nor more than four weeks prior to the day fixed for its consideration; but if there be no such newspaper, such notice shall be given by posting copies thereof in three public places within the limits of the city.

SEC. 5998. *Improvement ordered.* After the passage of the resolution of necessity, the council by another resolution may order the construction, reconstruction, or resurfacing of the improvement or the construction or reconstruction of the sewer.

SEC. 5999. *Record—vote required.* The record shall show whether the improvement or sewer was petitioned for or made on motion of the council. If the improvement or sewer is made on the motion of the council, such resolution shall require for passage the vote of three-fourths of all the members of the council, or, in cities under the commission form of government having but three members of the council, the vote of two members; but if petitioned for by a majority of the resident owners of property to be assessed for the construction thereof, the resolution may be passed by a majority vote of the council.

SEC. 6000. *Yeas and nays.* The final vote on the resolution of any such and the vote on the resolution ordering the improvement or sewer shall be by yeas and nays and entered of record.

SEC. 6001. *Contract.* When the construction or repair of any such street improvement or sewer is ordered, the council shall contract for furnishing labor and material and for the construction or repair, either of the entire work in one contract, or for parts thereof in separate and specified sections; but no work shall be done under any such contract until a certified copy thereof shall have been filed in the office of the clerk.

SEC. 6002. *Exception as to oiling.* The city may oil the streets without letting a contract therefor.

SEC. 6003. *Agreement to repair.* All contracts for the construction or repair of street improvements (except graveling, oiling, or repairs other than reconstruction or resurfacing) or sewers shall contain a provision obligating the contractor and his bondsmen from the time of acceptance by the city to keep in good repair such street improvement for not less than four years or such sewer for not less than two years.

SEC. 6004. *Bids—notice.* All contracts for the construction or repair of street improvements and for sewers shall be let in the name of the city to the lowest bidder by sealed proposals, upon giving notice by two publications in a newspaper published in said city, the first of which shall be not less than fifteen days before the date set for receiving bids, which notice shall state as nearly as practicable the extent of the work, the kinds of materials for which bids will be received, when the work shall be done, the terms of payment fixed, and the time the proposals will be acted upon. If there be no such newspaper, such notice shall be given by posting the same in three public places within the limits of such city.

SEC. 6005. *Deposit—rejection of bids.* All bids must be accompanied, in a separate envelope, by a check on an Iowa bank, certified by such bank and payable to the order of the treasurer, at his office, in a sum to be named in the notice for bids, as security that the bidder will enter

into a contract for the doing of the work and will give bond as required in the following section. Such checks shall be returned to the respective bidders whose bids have not been accepted. All bids may be rejected and new bids ordered.

SEC. 6006. *Bond.* Each contractor for street improvements or sewers shall give bond to the city, with sureties to be approved by the council, for the faithful performance of the contract, and suit on such bond may be brought in the county in which the council may hold its sessions.

SEC. 6007. *Certification to county auditor—record book.* After a contract has been made by any city for the construction or repair of any street improvement or sewer, the clerk shall certify as correct and file with the auditor of each county in which said city is situated, a copy of the resolution directing the construction or repair of said improvement or sewer, and a copy of the plat and schedule referred to in the resolution of necessity and on file in his office. In all counties where taxes are collected in two or more places, they shall be filed in the office of the auditor in the place where said special taxes are collected, and be preserved by him as a part of the records of his office. The auditor shall keep a book properly ruled for the purpose and enter thereon opposite each lot number the amount of the estimated assessment against the same.

SEC. 6008. *Lien generally.* Thereupon all special taxes for the cost thereof, or any part of said cost, which are to be assessed and levied against real property, or any railway or street railway, together with all interest and penalties on all of said assessments, shall become and remain a lien on such property from the date of the filing of said papers with the county auditor until paid, and such liens shall have precedence over all other liens except ordinary taxes, and shall not be divested by any judicial sale.

SEC. 6009. *Lien on rights of way.* Any such assessment against a railway or street railway shall be a first and paramount lien upon the track thereof within the limits of the city.

SEC. 6010. *Release on rights of way.* No part of the line of any railway or street railway shall be released from the lien for any part of any unpaid assessment which has been made against it for street improvements, until the whole assessment shall have been paid.

SEC. 6011. *Cost at intersections.* Except for that part for which railways or street railways are liable, the whole or any part of the cost of any street improvement or sewer at the crossings of streets may be assessed against privately owned property not exceeding one-half of such cost at spaces opposite streets intersecting but not crossing, and at spaces opposite property owned by the city or the United States, may be assessed against privately owned property. In the case of sewers, such cost may be paid from the sewer fund or district sewer fund, or the general fund, as provided in the fourth succeeding section. In case of street improvements, such cost may be paid from the improvement fund.

SEC. 6012. *Cost of improvements.* The cost of construction, reconstruction, or resurfacing of any street improvement, except as provided in the preceding section, and except for that part for which railways or street railways are liable, shall be assessed as a special tax against all lots according to area, so as to include one-half of the privately owned property between the street improved and the next street, whether such privately owned property abut upon said street or not. In no case except where the district method of assessment is used, shall property situated more than three hundred feet from the street so improved be so assessed. Such assessment for improvements upon an alley shall be confined to privately owned property within the block or blocks improved, and if not platted into blocks, to property not more than one hundred fifty feet from the improved alley.

SEC. 6013. *Railroad right of way.* The right of way of any railroad company shall be subject to special assessment for sidewalks and street improvements as is other private property, and such assessment shall constitute a debt due personally from the railroad company owning or leasing such right of way.

SEC. 6014. *Cost of paved roadway.* Not more than one-half of the cost of the construction of a roadway within an assessment district may be paid by the city, and the part of the cost not so paid shall be assessed against the lots embraced in the paving district established therefor.

SEC. 6015. *Cost of sewers.* The cost, or any part thereof, of constructing, reconstructing or repairing sewers, including that provided for in the fourth preceding section, may be paid from the district sewer fund of the sewer district in which the same is situated or from the sewer fund, or for main sewers from the main sewer fund or from the general fund; and the portion thereof not so paid, and not in excess of three dollars per linear foot of sewer, shall be assessed against the property abutting on such sewer in proportion to the number of linear front feet of each lot thereof, and upon adjacent property in proportion to the benefit thereto; but in estimating the benefits to result therefrom to adjacent property, each lot shall be considered as wholly unimproved. Said methods of assessment may be combined.

SEC. 6016. *Cost of repairs.* The cost, or any part thereof, of the repair of any street improvement may be paid from the improvement fund or the general fund. The cost, or any part thereof, of the repair of any sewer may be paid from the sewer fund or district sewer fund, or for main sewers from the main sewer fund or the general fund, or part from each of said funds.

SEC. 6017. *Deficiencies—nonassessable property.* If the special assessment which may be levied against any lot shall be insufficient to pay its proportion of the cost of constructing or repairing a street improvement or sewer, the deficiency, if for a street improvement, may be paid out of the general fund or the improvement fund, and if for a sewer, may be paid out of the general fund or the sewer fund. If there be property against which no special assessment can be levied, the proportion of the cost of the improvement or sewer which might otherwise be assessed against such property shall be paid in like manner.

SEC. 6018. *Assessment.* When the construction or repair of any street improvement or sewer, or such part thereof as under the contract is to be paid for when done, shall have been completed, the council shall within thirty days thereafter accept or reject the work, and after acceptance of the work shall, within thirty days, ascertain the cost thereof, including the cost of the estimates, notices, inspection, and preparing the assessment and plat, and shall also ascertain what the proportion of such cost shall be, by law or the resolution of the council under which such improvement was made or sewer constructed, assessable upon private property, and shall within said time assess such portions upon and against such private property.

SEC. 6019. *Privately owned property defined.* All property except streets, property owned by the United States, and property owned by the city, shall be deemed privately owned property.

SEC. 6020. *Exemption.* The council may exempt the homestead of any honorably discharged soldier or sailor of the Mexican war or the war of the rebellion or his unmarried widow from any charge or claim on account of such special assessment, if such person is not the owner of sufficient nonexempt property to pay the special assessment. If such exemption is made, the special assessment shall be paid from the general fund.

SEC. 6021. *Assessment—rate.* When any city council levies any special assessment for any public improvement against any lot, such special assessment shall be in proportion to the special benefits conferred upon the property thereby and not in excess of such benefits. Such assessment shall not exceed twenty-five per cent of the actual value of the lot at the time of levy, and the last preceding assessment roll shall be taken as prima facie evidence of such value.

SEC. 6022. *Additional limitation.* No special assessment against any lot shall be more than ten per cent in excess of the estimated cost.

SEC. 6023. *Plat and schedule.* In assessing that part of the cost of the construction or repair of any street improvement or sewer, or completed part thereof, which is assessable against private property, the council shall cause to be prepared a plat of the streets or the parts thereof on which the same shall have been constructed or repaired, showing the separate lots, or specified portion thereof, subject to assessment for such improvement, the names of the owners thereof so far as practicable, and the amount to be assessed against each lot, and against any railway or street railway, and shall file said plat and schedule in the office of the clerk, which shall be subject to public inspection.

SEC. 6024. *Cost of oiling streets.* Upon the completion of the oiling of a street, the officer designated by the council to have charge thereof shall, within thirty days, file with the clerk a statement of the amount due, if the work was done by contract; or if done by the municipality, an itemized, verified statement of expenditures for materials and labor used in making such improvement.

SEC. 6025. *City engineer—duties.* The city engineer, or other person employed by the council to discharge the duties of such office, shall, under its direction, make or assist in making all estimates for street improvements and sewers, furnish the necessary grades and lines, see that the work conforms thereto and is in accordance with the resolution of the council, and make or assist in making each required assessment, plat, and schedule.

SEC. 6026. *Notice of assessment.* After filing the plat and schedule for street improvements or sewers, or the report of cost of oiling streets, the council shall give notice by two publications in each of two newspapers published in the city, if there be that number, otherwise in one, and by handbills posted in conspicuous places along the line of such street improvement or sewer; but if no such newspaper is published within the limits of such city, then such notice shall be given by posting copies thereof in three public places within its limits. Said notice shall state that said plat and schedule or report are on file in the office of the clerk, and that within twenty days after the first publication all objections thereto, or to the prior proceedings, on account of errors, irregularities, or inequalities, must be made in writing and filed with the clerk.

SEC. 6027. *Notice to common carrier.* When any common carrier or railway, not including street railways, owning any land or property affected by any proposed assessment for public improvement in any city or county, shall have filed in the office of the clerk of said city, or with the auditor of said county, as the case may be, wherein such improvement is proposed, an instrument in writing giving a complete description of such land and designating the name and postoffice address of its agent in said state upon whom service of notice may be made, the clerk of said city, or the county auditor of said county, shall, not less than ten days prior to the date set for the levying of assessments covering such improvement, mail notice thereof in a registered letter addressed to such person or agent so designated. Failure to give such notice shall not delay or invalidate the proceedings or assessment.

SEC. 6028. *Hearing and decision.* The council having heard such objections and made the necessary corrections, shall then make the special assessments as shown in said plat and schedule, as corrected and approved.

SEC. 6029. *Objections waived.* All objections to errors, irregularities, or inequalities in the making of said special assessments, or in any of the prior proceedings or notices, not made before the council at the time and in the manner provided in section 6026, shall be waived except where fraud is shown.

SEC. 6030. *Levy.* The special assessments in said plat and schedule, as corrected and approved, shall be levied at one time, by resolution, against the property affected thereby.

SEC. 6031. *Maturity when no waiver made.* Special assessments when levied and certified shall be payable at the office of the county treasurer within thirty days after the date of such levy, with interest at the rate of six per cent per annum from the date of the levy until paid.

SEC. 6032. *Maturity under implied waiver.* Unless the owner of any lot or railway or street railway, the assessment against which is embraced in any bond or certificate provided for by law, shall, within thirty days from the date of such assessment, file written objections to the legality or regularity of the assessment or levy of such tax upon and against his property, such owner shall be deemed to have waived objection on these grounds and shall have the right to pay said assessment, with interest thereon not exceeding six per cent per annum, in ten equal annual installments. In no case shall the owner of any lot be liable for more than the value of the property included in such assessment. The cost of oiling the streets may not be paid in installments.

SEC. 6033. *Installments—payment—delinquency.* The first installment, with interest on the whole assessment from date of levy by the council, shall mature and be payable thirty days from the date of such levy, and the others, with interest on the whole amount unpaid, annually thereafter at the same time and in the same manner as the March semiannual payment of ordinary taxes.

Any or all installments not yet paid, together with accrued interest thereon, may be paid on the due date of any installment.

All such taxes with interest shall become delinquent on the first day of March next after their maturity, and shall bear the same interest with the same penalties as ordinary taxes.

Upon the payment of any installment, there shall be computed and collected interest on the whole assessment remaining unpaid up to the first day of April following.

SEC. 6034. *Certification of levy.* A certificate of levy of such special assessment, stating the number of installments, the rate of interest, and time when payable, certified as correct by the clerk, shall be filed with the auditor of the county, or of each of the counties, in which such city is located, and thereupon said special assessment as shown therein shall be placed on the tax list of the proper county.

SEC. 6035. *Right of payment.* The owner of any property against which a street improvement or sewer assessment has been levied, shall have the right to pay the same, or the unpaid installments thereof, with all interest, as the case may be, up to the time of said payment, with any penalties and the cost of any proceedings for the sale of the property for such special assessment or installments.

NOTE.—Right to pay after appeal or objection, see § 6066.

SEC. 6036. *Division of property.* If any owner of property subject to special assessment shall divide the same into two or more lots, he may discharge the lien upon any one or more of them by payment of the amount unpaid, calculated by the ratio of square feet in area of such lot or lots to the area of the whole lot.

SEC. 6037. *Tax sale.* Property against which a special assessment has been levied for street improvements or sewers may be sold for any sum of principal or interest due and delinquent at any regular or adjourned tax sale, in the same manner, with the same forfeitures, penalties, and right of redemption, and certificates and deeds on such sales shall be made in the same manner and with like effect, as in case of sales for the nonpayment of ordinary taxes.

SEC. 6038. *Right of purchaser.* The purchaser at such sale shall take the property charged with the lien of the remaining unpaid installments and interest.

SEC. 6039. *City as purchaser.* At any such sale, where bonds have been issued in anticipation of such special taxes and interest, the city may be a purchaser, and be entitled to all the rights of purchasers at tax sales.

SEC. 6040. *Sales by city—fund credited.* The proceeds subsequently realized from sales of any property so purchased by a city shall be covered into the improvement fund.

SEC. 6041. *Assignment of certificate.* Any holder of any special assessment certificate against a lot, or any holder of a bond payable in whole or in part out of a special assessment against a lot, which has been sold for taxes, either general or special, shall be entitled to an assignment of any certificate of tax sale of said property for any general taxes or special taxes thereon, upon tender to the holder or to the county auditor of the amount required to redeem therefrom.

SEC. 6042. *Improvement fund.* When the whole or any part of the cost of the construction or repair of any street improvement shall be ordered paid from the improvement fund, the city shall have the power, after the completion of the work, by resolution to levy at one time such cost upon all the taxable property within such city, and determine the whole percentage of tax necessary to pay the same, and the percentage to be paid each year, not exceeding the maximum annual limit of said taxes, and the number of years, not exceeding ten, given for the maturity of each installment thereof.

SEC. 6043. *Roadway district fund.* When part of the cost of constructing or repairing a roadway within an assessment district is to be paid by the city, it may levy an annual tax for such purpose upon all the taxable property in such city, except moneys and credits, but the aggregate of all such levies shall not exceed ten mills; except that in cities having a population of fifty thousand or more, such levies shall not exceed fifteen mills in the aggregate.

SEC. 6044. *Payment from primary road fund.* If, in any city, extensions of primary roads are being improved or to be improved, under the provisions of subsection 2 of section 5975, any or all of that portion of the improvement not specially assessable on the property within the assessment district and which would under the law have to be met by a tax on the city as a whole, may be paid from the primary road fund allotted to the county in which such city is located.

SEC. 6045. *Application for payment.* Before proceeding with such improvement for which it is proposed to make part payment from the primary road fund, the city council shall by resolution make application to the board of supervisors therefor. This resolution shall specifically state:

1. The location of the improvement proposed, giving the starting point and terminus thereof.
2. The approximate length thereof.
3. The width or widths of paving proposed.
4. An estimate of the cost of the proposed improvement.
5. An estimate of the amount that can be specially assessed against the property within the proposed district.

6. A statement of the amount to be borne by the city.

7. A statement of the amount proposed to be paid from the primary road fund.

The resolution shall be accompanied by a plat on which are indicated the road or street to be improved, the primary road connecting therewith, the location of other streets or roads in the vicinity, and the approximate boundaries of the assessment district which it is proposed to establish.

SEC. 6046. *Decision by supervisors.* The board of supervisors shall examine said application and shall, within thirty days after the filing thereof with the county auditor, take action thereon. The board may approve said application in whole or in part or may wholly reject the same, whereupon the resolution, together with a record of the board's action thereon, shall be forwarded to the state highway commission for final review.

SEC. 6047. *Review by commission.* The said commission shall examine said resolution and the action of the board thereon, and shall within thirty days make final determination thereof. It may approve the application in whole or in part or may wholly reject the same. If the application be approved in any part, the commission shall make an appropriation in aid of said improvement from the primary road fund allotted said county.

The city council and the board of supervisors shall be immediately notified of the action taken.

SEC. 6048. *Approval of plans—estimates—payment.* The plans and specifications for the improvement shall receive the approval of the state highway commission before the contract is let, or before it becomes effective. When the work or any substantial portion thereof is completed to the satisfaction of the state highway commission, payment of the pro rata share thereof, payable out of the primary road fund, may be made. The estimates payable from the said fund shall be prepared, approved, and paid in the usual manner for primary road bills generally, except that said bills shall be approved by the city council instead of the board of supervisors.

SEC. 6049. *Election not required—limitation.* The provisions of section 4694 relative to voting on the question of hard surfacing the primary roads shall not apply to improvements made under the five preceding sections; but in counties which have not authorized the hard surfacing of the primary roads, and in which the said primary roads have not all been built to finished grade and drained, the state highway commission shall give preference to such grading and draining projects, and not to exceed twenty per cent of the annual allotment of the primary road funds may be spent under the provisions of the five preceding sections.

SEC. 6050. *Sewer fund.* When the whole or any part of the cost of constructing or repairing any sewer shall be ordered paid from the sewer fund of any sewer district or from the sewer fund or from the main sewer fund, the council may, after the completion of the work, by resolution levy at one time the whole or any part of such cost upon all the taxable real property within such sewer district or within the city, as the case may be, and determine the whole percentage of tax necessary to pay the same, and the percentage to be paid each year, not exceeding ten, given for the maturity of each installment thereof.

SEC. 6051. *Certification to county auditor.* Certificates of such levies shall be filed with the auditor of the county or counties in which the city is located, setting forth the amount or percentage and maturity of the tax, or each installment thereof, designating by reasonable description the real property upon which the tax is to be levied, certified as correct by the clerk, and thereupon the tax shall be placed upon the tax list of the proper county or counties.

SEC. 6052. *Improvements by railroads.* All railway and street railway companies shall be required to construct and repair all street improvements between the rails of their tracks, and one foot outside thereof, at their own expense, unless by ordinance of the city, or by virtue of the provisions or conditions of any ordinance of the city under which said railway or street railway may have been constructed or may be maintained, it may be required to improve other portions of said street, and in that case said railway or street railway shall construct and repair the improvement of that part of the street specified by such ordinance; and such improvement, or repair thereof, shall be of the material and character ordered by said city, and shall be done at the time the remainder of said improvement is constructed or repaired.

SEC. 6053. *Maintenance by railways.* When an improvement is made, said companies shall lay, in the best approved manner, such rail as the council may require. They shall keep the part of the improvement they are liable to construct or maintain up to grade.

SEC. 6054. *Construction and assessment by city.* If the owner of said railway or street railway shall fail or refuse to comply with the order of the council to construct or repair an improvement, such work may be done by the city, and the expense thereof shall be assessed upon the real estate and personal property of said railway or street railway company within said city, and against such railway or street railway company, in the manner hereinbefore provided for the assessment of such cost against private property and the owners thereof.

SEC. 6055. *Enforcing railway assessment.* Any special assessment made under this chapter against any railway or street railway shall be a debt due personally from such railway. Such special assessments and each installment thereof, and certificates issued therefor when due, may be collected by action at law, in the name of the city against such railway or street railway, or the lien thereof enforced against the property of such railway or street railway, on or against which the same has been levied, by action in equity, at the election of the plaintiff; and in any action at law where pleadings are required, it shall be sufficient to declare generally for work and labor done, or materials furnished, on the particular street, the levy of the tax and nonpayment of the same; and in any action in equity, it shall be sufficient to aver the same matters, together with a description of the property, or parts thereof, against which such lien is sought to be enforced.

SEC. 6056. *Action by city.* Such action may be maintained by the city for the use of any person entitled thereto or any part thereof, upon filing a bond conditioned to pay all costs adjudged against the plaintiff and protect it from all liability therefrom or damages growing out of the same; the amount of the bond to be fixed by the court, or a judge thereof in vacation, and the sureties thereon to be approved by the clerk of said court.

SEC. 6057. *Reimbursement of property owner.* Before any street railway company shall lay its track upon any street that has been paved, and which at the time is not being repaved, it shall pay into the city treasury the value of all paving between its tracks, and one foot outside thereof, which value shall be determined by the city council, but in no case shall exceed the original cost of the paving, and the money thus paid shall be refunded to the owners of the property assessed for said improvement in proportion to the amounts originally assessed against such property.

SEC. 6058. *Appeal on valuation.* The company or any person affected by or interested in such determination of the value of such pavement may appeal therefrom to the district court within thirty days thereafter, in the manner by which appeals are taken from the levy of special assessments.

SEC. 6059. *Relevy.* When by reason of nonconformity to any law or resolution, or by reason of any omission, informality, or irregularity, any special tax or assessment levied is invalid or is adjudged illegal, the council shall have power to correct the same by resolution, and may reassess and relevy the same, with the same force and effect as if done at the proper time and in the manner provided by law or by the resolution relating thereto.

SEC. 6060. *Reassessment in certain cases.* Whenever any such special tax or assessment, upon property not by law exempt therefrom, shall be adjudged void for any jurisdictional defect, or other reason, and the city adjudged liable to pay the same, the council shall as to such property have power, by resolution, to cause to be prepared a schedule and proposed reassessment in proportion to and not in excess of benefits, and to cause notice thereof to be given, and to hear objections thereto and make necessary corrections, and thereupon the council shall reassess and relevy such special tax or special assessment as so corrected with the same force and effect as if jurisdiction had been acquired in the first instance and all subsequent proceedings had been regularly and legally had.

SEC. 6061. *Correction of assessments.* When, in making any special assessment, any property is assessed too little or too much, the same may be corrected and a reassessment and relevy made in conformity therewith; and any tax collected in excess of the proper amount shall be refunded to the person paying the same. Such corrected assessments shall be a lien on the lots the same as the original, and shall be certified by the clerk to the county auditor in the same manner, and shall, so far as practicable, be collected in the same installments, draw interest at the same rate, and be enforced in the same manner as the original assessment.

SEC. 6062. *"Time" or "order"—interpretation.* Any provision of law, resolution, or ordinance specifying a time when or the order in which acts shall be done in a proceeding which may result in a special assessment, shall be taken to be subject to the qualifications of the three preceding sections.

SEC. 6063. *Appeal on assessment.* Any person affected by the levy of any special assessment for street improvements or sewers may appeal therefrom to the district court. The person appealing shall be designated as plaintiff and the city or town as defendant.

SEC. 6064. *Perfecting appeal.* Said appeal must be perfected:

1. By serving upon the mayor or clerk, in the manner in which original notices in ordinary actions are served, within fifteen days from the date of said levy, a written notice of appeal, signed by the plaintiff or by his agent or attorney, directed to the defendant, and designating with reasonable certainty the assessment appealed from and the property of plaintiff affected thereby, and

2. By filing within said fifteen days in the office of the clerk of the district court, an appeal bond, approved by the clerk of said court, in an amount equal to five per cent of plaintiff's assessment appealed from and in no event less than two hundred fifty dollars, conditioned for the payment of all costs which may be adjudged against plaintiff, and

3. By filing in the office of the clerk of the said court on or before noon of the second day of the first term of said court convening after the serving of said notice, a petition which shall briefly state the grounds of complaint against said assessment.

SEC. 6065. *Trial, judgment, and costs.* Upon appeal, all questions touching the validity of said assessment or the amount thereof, and not waived, shall be heard and determined in equity. The court may make such assessment as should have been made, or may direct the making of such assessment by the council. Costs shall be taxed as in other actions.

SEC. 6066. *Payment after appeal or objection.* When any special assessment has been reduced on appeal, the property owner may, within twenty days after final determination of the appeal, pay an amount equal to the installments which would have matured under the revised assessment had objections not been filed, together with interest on the entire revised assessment from the date of the original levy and shall be entitled to pay the remaining installments as provided in section 6032.

In case objections are filed but no appeal is taken, if such objection be withdrawn within thirty days from the date of the assessment or if said objection be overruled by the council at a hearing as in this chapter provided for, the property owner may pay the special assessment in the same manner as in this section provided in case of successful appeal.

STREETS AND PUBLIC GROUNDS

GENERAL POWERS

SECTION 5938. *Establishment—improvement.* Cities and towns shall have power to establish, lay off, open, widen, straighten, narrow, vacate, extend, improve, and repair streets, highways, avenues, alleys, public grounds, wharves, landings and market places within their limits.

SEC. 5939. *Acceptance of dedication.* No street, avenue, highway, or alley dedicated to public use by the proprietor of the ground in any municipal corporation shall be deemed a public street, avenue, highway, or alley, or be under the use or control of such municipality, unless the dedication shall be accepted and confirmed by a resolution specially passed for such purpose.

SEC. 5940. *Optional payments.* The expenses of such extension, repairs, and improvements may be paid from the general fund, the grading fund, or from the highway or poll taxes of such cities or towns, or partly from each of such funds, or by assessing all or any portion of the cost thereof on abutting and adjacent property according to the benefits derived from such extension, repairs and improvements as provided in chap. code of 1924.

SEC. 5941. *Term of assessments.* Such assessments may be made to extend over a period not to exceed twenty years, payable in equal annual installments, and certificates or bonds may be issued in anticipation thereof.

SEC. 5942. *District designated.* The district benefited and in which adjacent property is to be assessed, shall be designated and determined by the council in the resolution ordering such extension, repairs, and improvements.

SEC. 5943. *Interpretation.* Nothing in the three preceding sections shall be construed as changing the manner of assessing abutting and adjacent property for the cost of paving, guttering, curbing, or macadamizing streets and alleys.

SEC. 5944. *Width of street.* They shall have power to provide that the width of all streets, highways, avenues, and alleys of all additions to any city or town shall conform to the width of the existing streets, highways, avenues, and alleys of such cities and towns.

SEC. 5945. *Duty to supervise.* They shall have the care, supervision, and control of all public highways, streets, avenues, alleys, public squares, and commons within the city, and shall cause the same to be kept open and in repair and free from nuisances.

SEC. 5946. *Duty to drag.* The councils of cities and towns, respectively, shall cause the main-traveled roads within the corporate limits leading into the city or town to be dragged at the times and in the manner provided by law for the dragging of roads outside such corporate limits.

SEC. 5947. *"Roads" as streets.* Such portions of all roads as lie within the limits of any city or town shall conform to the direction and grade and be subject to all regulations of other streets in such town or city.

SEC. 5948. *Embankments and fills.* Cities of the first class shall have power to construct embankments where streets cross ravines, or where it is necessary that fills should be made for the purpose of retaining the street at grade to the full width of the remaining portions thereof. Such cities may purchase or condemn lands suitable for such purposes in the manner provided for condemning land by cities; but when the abutting property shall be brought to grade, such city shall reconvey the land so taken to the owner from whom the same was taken, or his grantees, upon the payment by him or them of the price originally paid by said city at the time said property was purchased or condemned.

SEC. 5949. *Lighting.* They shall have power to light streets, avenues, alleys, highways, public places, grounds, buildings, landings, market places, and wharves.

SEC. 5950. *Snow and ice.* They shall have power to remove snow, ice, or accumulations from abutting property from the sidewalk, without notice to the property owner, if the same has remained upon the walk for the period of ten hours, and assess the expenses thereof on the property from the front of which such snow, ice, or accumulations shall be removed; but the expense shall not exceed one and one-half cents per front foot of any lot, and the same shall be certified and collected as other special taxes.

GRADE OF STREETS

SECTION 5951. *Grades and grading.* They shall have power to establish grades and provide for the grading of any street, highway, avenue, alley, public ground, wharf, landing, or market place, the expense thereof to be paid from the general or grading fund, or from the highway or poll taxes of such city or town, or partly from each such funds.

SEC. 5952. *Uniformity.* They shall have power to provide that the grading of all streets, highways, avenues, alleys, public grounds, wharves, landings, or market places of all additions to any city or town shall be done in the same manner, and conform to existing streets, avenues, highways, and alleys thereof.

SEC. 5953. *Change.* When any city or town shall have established the grade of any street or alley, and any person shall have made improvements on the same, or lots abutting thereon, according to the established grade thereof, and such grade shall thereafter be altered in such a manner as to damage, injure, or diminish the value of such property so improved, said city or town shall pay to the owner of such property the amount of such damage or injury.

SEC. 5954. *Appraisers.* The amount of such damage or injury shall be determined and assessed by three disinterested freeholders, one of whom shall be selected by the mayor, one by the owner of the property, and one by the two so appointed; or, in case of their disagreement, by the council. If the owner fails to select an appraiser within ten days from the time of receiving notice to select same, then the council shall select all such appraisers.

SEC. 5955. *Notice.* The appraisers shall take an oath to faithfully and impartially discharge their duties. They shall give ten days' notice in writing to the owner of the property affected of the time and place of their meeting to view the premises and make their assessment, if such owner resides in the county; which notice shall be served in the same manner as original notices in the district court. If the owner resides outside of the county, or his residence is unknown, notice shall be given by publication once a week for three weeks in some newspaper published in the city or town where the property is located.

SEC. 5956. *Assessment.* The appraisers shall view the premises, and, in their discretion, receive evidence, and may adjourn from day to day. When the appraisal is completed, the appraisers shall sign and return the same to the council, which shall be done within thirty days from the date of their selection.

SEC. 5957. *Confirmation or annulment.* The council may, in its discretion, confirm or annul the appraisal, and, if annulled, all proceedings shall be void and of no effect; but, if confirmed, an order of confirmation shall be entered by the clerk in the record of the proceedings of the council.

SEC. 5958. *Limitation.* No alteration of grade shall be made until the damages assessed shall have been paid or tendered to the owner of the property so injured or damaged.

SEC. 5959. *Appeal.* Any person interested may appeal from the order of confirmation to the district court of the county in which such property is located, by giving written notice thereof to the mayor, within twenty days after the order of confirmation is entered.

SEC. 5960. *Trial.* On the trial of the appeal, all questions involved in the proceedings, including the amount of damages, shall be open to investigation, and the burden of proof shall, in all cases, be upon the city or town to show that the proceedings are in accord with the provisions of this chapter.

SEC. 5961. *Costs.* The cost of such proceedings, incurred prior to the order of confirmation or annulment of the appraisal, shall in all cases be paid by the city or town. If the person appealing recovers more damages than were awarded by the appraisers, he shall recover the costs of the appeal; if he recovers the same or less than the award, the costs of the appeal shall be taxed to him.

SIDEWALKS

SECTION 5962. *Permanent sidewalks.* Cities and towns shall have power to provide for the construction, reconstruction, and repair of permanent sidewalks upon any street, highway, avenue, public ground, wharf, landing or market place within the limits of such city or town; and to assess the cost thereof on the lots or parcels of land in front of which the same shall be constructed; but the construction of permanent sidewalks shall not be made until the bed of the same shall have been graded so that, when completed, such sidewalks will be at the established grade.

Unless the owners of a majority of the linear feet of the property fronting on said improvements petition the council therefor, the same shall not be made unless three-fourths of all the members of the council shall by vote order the making thereof.

SEC. 5963. *Objections.* All objections to the cost of construction of permanent sidewalks, as provided by the code, against the lots or parcels of land in front of which the same are constructed, and all objections to the prior proceedings, on account of errors, irregularities, or inequalities, must be made in writing and filed with the city clerk prior to the date fixed for said assessment; and all objections not so made shall be deemed waived, except where fraud is shown.

SEC. 5964. *Payment under waiver.* If the owner of any lot or parcel of land against which an assessment for permanent sidewalks is made shall, at the time of making said special assessment, promise and agree in writing, indorsed on a certificate, or in a separate agreement, that in consideration of having the right to pay his assessment in installments, he will not make any objection of illegality or irregularity as to the assessment or levy of such tax upon and against his property, and will pay said assessment, with interest thereon at such rate, not ex-

ceeding six per cent per annum, as shall by ordinance or resolution of the council be prescribed, such tax, so levied against the lot or parcel of land of such owner, shall be payable in seven equal installments, the first of which shall mature and be payable on the date of said assessment and the others, with interest on the whole amount unpaid, annually thereafter, at the same time and in the same manner as the March semiannual payment of ordinary taxes.

SEC. 5965. *Payment under nonwaiver.* Where no such promise and agreement in writing shall be made by the owner of any lot or parcel of land, then the whole of said assessment so levied upon and against the property of such owner shall be assessed and collected as provided for in section 6227. All such taxes, with interest, shall become delinquent on the first day of March next after their maturity and shall bear same rate of interest, with same penalties as ordinary taxes.

SEC. 5966. *Certificates of levy—lien.* A certificate of levy of such special assessment, fixing the number of installments and the time when payable, certified as correct by the city clerk, shall be filed with the auditor of the county, or each of the counties, in which the city is situated and thereupon said special assessment, as shown therein, shall be placed on the tax list of the proper county and said taxes and special assessment, with all interest and penalties thereon, shall become and remain a lien upon such lot or parcel of land until the same is paid; and said lien shall have precedence over all other liens, except ordinary taxes.

SEC. 5967. *Certificates—effect.* Such certificate shall be the same as certificates of the levy of special assessments for street improvements, and shall create the same rights and liabilities and the same procedure shall apply thereto.

SEC. 5968. *Temporary sidewalks.* They shall have power to provide for the laying, relaying, and repairing of temporary sidewalks upon any street, avenue, public ground, wharf, landing, or market place within the limits of such city or town, at a cost not exceeding sixty cents a linear foot, to prescribe a uniform width thereof, and to regulate the grade of the same, and to provide for the assessment of the cost thereof on the property in front of which the same shall be laid.

SEC. 5969. *Repair.* Cities and towns shall have power to repair sidewalks without notice to the property owner, and assess the expense thereof on the property in front of which such repairs are made, and the same shall be certified and collected as other taxes.

USE OF STREETS

SECTION 5970. *Conveyances—transportation.* They shall have power:

1. To regulate, license, and tax all carts, wagons, street sprinklers, drays, coaches, hacks, omnibuses, and every description of conveyance kept for hire.

2. To fix the rate and prices for the transportation of persons and property from one part of the city to another in the vehicles above named, and to require such persons to keep exposed to view, in or upon such vehicle, a printed table of the rates and prices so fixed.

3. To establish stands for hackney coaches, cabs, omnibuses, drays, and express wagons, and to enforce the observance and use thereof.

4. To prescribe the width of the tires of all vehicles habitually used in the transportation of persons or articles from one part of the city to another.

5. To require vehicles and bicycles to carry lamps giving sufficient light.

SEC. 5971. *Driving or riding.* Cities and towns shall have power to restrain and regulate the riding and driving of horses, live stock, ve-

hicles, and bicycles within the limits of the corporation, and prevent and punish fast or immoderate riding or driving within such limits.

SEC. 5972. *Flagmen and gates.* Cities and towns shall have power to compel railroad companies to place flagmen, or to erect, construct, maintain, and operate suitable mechanical signal devices or gates, upon public streets at railroad crossings, under such regulations as may from time to time be made by the council; provided that in cases where a controversy arises between the railroad company and the council as to the necessity for such flagmen, signal devices, or gates, the matter shall be determined by the board of railroad commissioners.

SEC. 5973. *Speed of trains.* Cities and towns, subject to the approval of the railroad commission, shall have power to regulate the speed of trains and locomotives on railways running over the streets or through the limits of the city or town.

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 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 for deficiencies in assessments as provided by law, and for the construction, reconstruction, and repair of any sewer at the intersection of streets, highways, avenues, alleys, and for one-half the cost of such sewer at the intersections 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 repairs 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 subsec-

tions, 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 of 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 mu-

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 treasurer 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.—Applicable to special charter cities.

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 able-bodied 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.—Made applicable to special charter cities.

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

NOTE.—Made applicable to special charter cities.

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

NOTE.—Made applicable to special charter cities.

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

1. For any of the purposes mentioned in subsections 1, 4 and 7 of section 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 consecu-

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

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

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

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

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

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

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

SEC. 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.

INSURANCE AND SECURITY OF PUBLIC FUNDS

House File No. 129 as amended by House File No. 393—
Forty-first General Assembly

SECTION 1. *State Sinking Fund—Creation.* There is hereby created in the office of the treasurer of state a separate fund to be known as the state sinking fund for public deposits and the purpose of said fund shall be

to secure the payment of their deposits to state, county, township, municipal, and school corporations have public funds deposited in any bank in this state, when such deposits have been made by authority of and in conformity with the direction of the local governing council or board which is by law charged with the duty of selecting depository banks for said funds. There shall be paid into said sinking fund by the treasurer of state all collections either from assessments or diversions of interest as well as receipts received from the collection of claims assigned or paid whether from security, bonds or other sources. Any sums in the sinking fund shall be available for the payment of claims. All above a necessary working balance shall be kept invested in United States Government Bonds under the direction of the Executive Council.

SEC. 2. *Interest Collected—Diversion.* All interest hereafter collected by the state of Iowa from depositories of state funds as provided in section one hundred forty (140) of the Code, 1924, all interest hereafter collected from depositories of the county funds by county treasurer as provided in section seventy-four hundred four (7404) of the Code, 1924, all interest hereafter collected by city treasurer as provided in section fifty-six hundred fifty-one (5651) of the Code, 1924, all interest hereafter collected by school treasurers as provided in section forty-three hundred nineteen (4319) of the Code, 1924, all interest collected by township clerks under section fifty-five hundred forty-eight (5548) of the Code, 1924, and any other interest hereafter collected from depositories of public funds, as provided by statute, is hereby diverted from the general fund or township road fund, as the case may be, and shall be paid into the state treasury and kept in the fund created by this act, or so much thereof as shall be ordered so paid by the treasurer of state. No part of said interest above two and one-half per cent ($2\frac{1}{2}\%$) per annum shall be so diverted or collected for said sinking fund. No interest shall be diverted until the necessity therefor shall arise.

SEC. 3. *Duty of Treasurers.* It shall be the duty of all school treasurers, city and town treasurers and township clerks of the county to keep on file with the county treasurer a list of such depositories and when so ordered by the county treasurer, such depositor shall cause the interest upon such funds to be paid to the county treasurer for the benefit of the state sinking fund.

SEC. 4. *Liquidation of Depository Bank. Use of Sinking Fund.* Whenever any such depository bank is hereafter closed and placed in the hands of a receiver or a trustee in bankruptcy and the amount of the several deposits of public funds deposited therein by authority of and in conformity with the direction of the legal governing council or board which is by law charged with the duty of selecting depository banks for said funds and fixing the amount thereof, has been ascertained and fixed by an order of court, the superintendent of banking shall then certify such list of public deposits so approved by the court to the treasurer of state and the auditor of state. The treasurer of state shall thereupon simultaneously divert all interest coming into his hands from state deposits and deposit the same in said sinking fund and shall issue an order to the county treasurers of the several counties directing them to collect from the depository banks the interest upon all public deposits of their counties, including all interest on school funds, city and town funds, township and county funds, from the date of said order, and it shall then become the duty of all depository banks to pay such interest to the county treasurers and the county treasurers of the several counties shall so collect such funds in accordance with such order and shall remit the same to the treasurer of state, and the failure on the part of any depository bank to pay to the county treasurer or the state treasurer any such interest on or before the fifth day of the month same becomes due, shall render such bank liable for double the amount of interest due and the same may be recovered by the state treasurer or the county

treasurer. The fiscal governing officers of every county, township, school district, city or town, shall be personally liable to the sinking fund for any misappropriation of such interest on public balances or for withholding the same when proper call has been made by the state treasurer as herein provided. The diversion of such funds shall continue until such claims are paid and it shall then be the duty of the treasurer of state to discontinue such diversions of interest on state funds and collection of interest on other funds as herein provided, and to so notify the county treasurers of the various counties fixing in such notice the date of such termination.

SEC. 5. *Duty of Superintendent of Banking. Subrogation of State Treasurer to Rights of Depositor.* It shall be the duty of the superintendent of banking to direct the order in which such deposits shall be paid, and as soon as the money is available in such sinking fund the superintendent of banking shall certify to the auditor of state the amount due the several depositors of public funds as shown by such certified list and showing the order in which they shall be paid, and upon such certification the auditor of state shall issue his warrant upon such sinking fund in the hands of the treasurer of state payable to such depositor of public funds in the order certified by the superintendent of banking, and the same shall be paid to such depositor of public funds, and the treasurer of state shall thereupon be subrogated to all of the title, interest and rights of the depositor in such deposit of public funds and shall share in the distribution of the assets of such bank ratably with the other depositors, and the sum received from such distribution shall be paid by the receiver to the treasurer of state and deposited in said sinking fund. Where public funds are secured by bond and same are paid or advanced by the treasurer of state as herein provided, said treasurer shall be subrogated to all of the rights of the holder of such bond and is hereby authorized to enforce and collect the same and shall deposit the same in said sinking fund.

SEC. 6. Section one hundred thirty-nine (139) of the Code, 1924, is hereby amended by striking from line five (5) the word "Des Moines,"; also by striking therefrom all of lines seven (7), eight (8), nine (9), ten (10), and all of that part of line eleven (11) ending with the word "order" and by inserting in lieu thereof after the word "and" in line six (6) the words "in a sum not to exceed a limit to be fixed by said council".

SEC. 7. Section forty-three hundred nineteen (4319) of the Code, 1924, is hereby amended by adding after the word "state" in line five (5) the words "as directed by the board of directors of such school corporation", and by adding after the word "two" in line five (5) of said section the words "and one-half". Also amend said section by striking therefrom all of said section after the word "corporation" in line nine (9) and by adding a period after said word.

SEC. 8. Section fifty-five hundred forty-seven (5547) of the Code, 1924, is hereby amended by striking from line two (2) thereof the word "preserve" and by inserting in lieu thereof the words "deposit under the direction of the township trustees as to place and amount".

SEC. 9. No treasurer shall be liable for loss of public funds by reason of insolvency of the depository bank, when deposited hereafter as provided by law.

SEC. 10. Sections fifty-five hundred fifty (5550), fifty-six hundred fifty-two (5652) and seventy-four hundred five (7405) of the Code, 1924, are hereby repealed.

SEC. 11. All acts or parts of acts in conflict with the provisions hereof are hereby repealed.

SEC. 12 This act is deemed to be separable and if any section thereof is held to be void, it shall not avoid the other sections of this act.

SEC. 13. This act being deemed of immediate importance shall take effect and be in full force from and after its publication in the Plain Talk, a newspaper published in the city of Des Moines, Iowa, and the Palo Alto Reporter, a newspaper published at Emmetsburg, Iowa.

(The above took effect April 3, 1925.)

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

For the Year Beginning August 1, 1924, and Ending July 31, 1925
LEAGUE OF IOWA MUNICIPALITIES

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

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES

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

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.

OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA MUNICIPALITIES

PRESIDENT,

Findlay, C. V. Mayor of Fort Dodge

VICE PRESIDENT

Gilman, Stewart Mayor of Sioux City

SECRETARY-TREASURER

Pierce, Frank G. Marshalltown

TRUSTEES

Long, W. A. Mayor of Spencer
Walter, J. A. Mayor of McGregor
Gnagy, A. E. Mayor of Waterloo

COMMITTEES

Legislation—J. C. Harding, Mayor, Council Bluffs; B. P. Poor, Solicitor, Burlington; H. A. Willoughby, Solicitor, Grundy Center; C. M. Garver, Mayor, Des Moines; G. A. Minnich, Solicitor, Carroll; J. F. Rall, Mayor Cedar Rapids; Geo. A. Rice, Solicitor, Mapleton; T. E. Nichols, Clerk, Atlantic; W. W. Phillips, Mayor, Perry.

Paving—T. J. Smith, Mayor, Burlington; Fred E. Trainor, Mayor, Ackley; Geo. A. Nelson, Engineer, Boone.

Light and Power—P. F. Hopkins, Manager, Ames; J. B. Miller, Mayor, Muscatine; J. K. Baker, Clerk, Eagle Grove.

Sewage and Sanitation—W. G. Ray, Mayor, Grinnell; Seneca Cornell, Mayor, Ottumwa; E. A. Schiefelblen, Solicitor, Waverly.

Waterworks and Supply—J. Chris Jensen, Trustee, Council Bluffs; J. G. Maxwell, Mayor, Washington; J. A. Patrick, Councilman, Harwarden.

Taxation and Assessment—T. A. Potter, Mayor, Mason City; R. A. Peterson, Councilman, Bettendorf; W. H. Wiseman, Councilman, Bloomfield.

Judicial Decisions—Wm. Stipe, Solicitor, Clarinda; W. B. Bodel, Solicitor, Spirit Lake; G. C. Murray, Solicitor, Sheldon.

Parks and Playgrounds—Jas. Barton, Superintendent, Sioux City; E. M. Sabin, Mayor, Northwood; O. F. Noid, Councilman, Corning.

Municipal Accounting—S. J. Parker, Clerk, Hampton; H. F. Cassidy, Clerk, Colfax; D. E. Leonard, Clerk, Rockwell City.

Standard Specifications—Geo. E. Farmer, Solicitor, Cedar Rapids; H. M. Reed, Solicitor, Waterloo; H. J. Tamisiea, Solicitor, Missouri Valley.

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

Cities Under Commission Plan—C. E. Sehl, Commissioner, Ottumwa.

Towns—E. C. Edwards, Mayor, Alden.

Accounting Officers—C. E. Menor, Clerk, Spirit Lake.

Solicitors—Clifford Powell, Solicitor, Red Oak.

FINANCIAL REPORT OF LEAGUE

Receipts and Disbursements for Year August 1, 1924 to August 1, 1925.

RECEIPTS

Balance, August 1.....\$	470.88	Steamboat Rock	\$ 10.00
Moorland	10.00	Earlham	10.00
Belmond	10.00	Underwood	10.00
Garner	10.00	Lynnville	10.00
Patterson	10.00	Odebolt	10.00
Thor	10.00	Lytton	10.00
Tabor	10.00	Anthon	10.00
Altoona	10.00	Oto	10.00
Ossian	10.00	Wall Lake	10.00
Valley Junction	20.00	Granville	10.00
Panora	10.00	Paullina	10.00
New London	10.00	Sutherland	10.00
Union	10.00	Nashua	10.00
Le Grand	10.00	Exline	10.00
Ft. Atkinson	10.00	Terrill	10.00
Akron	10.00	Remsen	10.00
Bondurant	10.00	Burt	10.00
Keota	10.00	Ankeny	10.00
Des Moines	60.00	Clearfield	10.00
Keokuk	40.00	Readlyn	10.00
Woodward	10.00	Lorimor	10.00
Burlington	40.00	Allison	10.00
Henderson	10.00	Bayard	10.00
Whitten	10.00	Cambridge	10.00
St. Ansgar	10.00	Blue Grass	10.00
Bode	10.00	Traer	10.00
Corwith	10.00	LeClaire	10.00
Wallingford	10.00	Waucoma	10.00
Ocheyedan	10.00	Norway	10.00
Whitemore	10.00	Wayland	10.00
New Albin	10.00	Rhodes	10.00
Wesley	10.00	Albion	10.00
Panama	10.00	Dows	10.00
Westgate	10.00	Guttenburg	10.00
Durant	10.00	George	10.00
Grundy Center	10.00	Alton	10.00
Wellman	10.00	Alta	10.00
Mechanicsville	10.00	Williams	10.00
Mt. Vernon	10.00	Tripoli	10.00
Calamus	10.00	Mapleton	10.00
Lowden	10.00	Walnut	10.00
Springville	10.00	Elliott	10.00
Aredale	10.00	Humeston	10.00
Eagle Grove	20.00	Everly	10.00
Sac City	20.00	Stratford	10.00
Emmetsburg	20.00	Orange City	10.00
Winterset	20.00	Ireton	10.00
Newton	30.00	Pleasantville	10.00
Carroll	20.00	LeHigh	10.00
Creston	30.00	Northwood	10.00
Council Bluffs	50.00	Farmington	10.00
Silver City	10.00	Conrad	10.00
Green Island	10.00	Callender	10.00
Elgin	10.00	Shell Rock	10.00
Calmar	10.00	Gladbrook	10.00
Lacona	10.00	Rake	10.00
Blairstown	10.00	New Hartford	10.00
Wadena	10.00	Terrill	10.00
Van Horne	10.00	Schaller	10.00
Cresco	20.00	Minden	10.00
Waverly	20.00	Meriden	10.00
Albia	30.00	Mitchellville	10.00
Oskaloosa	30.00	Pilot Mound	10.00
Dubuque	50.00	Redfield	10.00
College Springs	10.00	Turin	10.00
Milford	10.00	Coon Rapids	10.00
Atkins	10.00	Montrose	10.00
Ely	10.00	Marathon	10.00
Mt. Auburn	10.00	Prairie City	10.00
McIntyre	10.00	Princeton	10.00
Olin	10.00	Manson	10.00
Numa	10.00	Alexander	10.00
Osage	20.00	Cumberland	10.00

RECEIPTS—CONTINUED

Tipton	20.00	Kanawha	10.00
Estherville	20.00	West Branch	10.00
Hampton	20.00	Kalona	10.00
Tama	20.00	Madrid	10.00
Missouri Valley	20.00	Charter Oak	10.00
Dennison	20.00	Stanhope	10.00
Colfax	20.00	Schleswig	10.00
Ft. Madison	40.00	Gilman	10.00
Mason City	40.00	Elma	10.00
Radcliffe	10.00	Dunkerton	10.00
Latimer	10.00	Lisbon	10.00
Adair	10.00	Low Moor	10.00
Adel	10.00	Martinsburg	10.00
Imogene	10.00	South English	10.00
Dyersville	10.00	Garnavilla	10.00
Melcher	10.00	Clutier	10.00
Monona	10.00	Zwingle	10.00
Granger	10.00	Farmersburg	10.00
Lamoni	10.00	Story City	10.00
Tingley	10.00	Lenox	10.00
Keystone	10.00	Norwalk	10.00
Elberon	10.00	Joice	10.00
Eldon	10.00	Dana	10.00
Charles City	30.00	Grand Mound	10.00
Ogden	10.00	Walcott	10.00
Alvord	10.00	Laurel	10.00
Rock Rapids	20.00	Arcadia	10.00
Rowan	10.00	Ellston	10.00
Eddyville	10.00	Lidderdale	10.00
Fremont	10.00	Lucas	10.00
Fayette	10.00	Ottosen	10.00
Strawberry Point	10.00	Storm Lake	10.00
Zearing	10.00	Clarion	20.00
Murray	10.00	Bettendorf	20.00
Hull	10.00	Ames	30.00
Sumner	10.00	Lamont	10.00
New Hampton	20.00	Decorah	20.00
Fairfield	30.00	Britt	10.00
Atlantic	30.00	Rock Valley	10.00
Cherokee	30.00	Arnold's Park	10.00
Prescott	10.00	Afton	10.00
Pomeroy	10.00	New Sharon	10.00
Mt. Ayr	10.00	Gilbertville	10.00
Villisca	10.00	Alden	10.00
Mt. Pleasant	20.00	Kirkman	10.00
Spirit Lake	10.00	Boxholm	10.00
Sioux Center	10.00	Smithland	10.00
Lake Park	10.00	Manning	10.00
Luther	10.00	Livermore	10.00
Swea City	10.00	Oxford Junction	10.00
Kensett	10.00	Dumont	10.00
Sabula	10.00	Pierson	10.00
Primghar	10.00	Varina	10.00
Sibley	10.00	Lost Nation	10.00
Ricketts	10.00	Coggon	10.00
Clermont	10.00	Lime Springs	10.00
Cascade	10.00	Bancroft	10.00
Bellevue	10.00	Larchwood	10.00
Lakota	10.00	Lovilla	10.00
Nora Springs	10.00	Fenton	10.00
Orient	10.00	Holstein	10.00
Dike	10.00	Corydon	10.00
Ryan	10.00	Greene	10.00
Corning	10.00	Monticello	20.00
Stuart	10.00	Pella	20.00
Thornton	10.00	Sioux City	60.00
Leon	10.00	Iowa Falls	20.00
Maynard	10.00	Independence	20.00
Templeton	10.00	Washington	20.00
Wapello	10.00	Greeley	10.00
Brunsville	10.00	Boydton	10.00
Sibley	10.00	Postville	10.00
West Liberty	10.00	Bertram	10.00
Wyoming	10.00	Clarence	10.00
Jamaica	10.00	Archer	10.00
Grand River	10.00	Volga City	10.00
Sheffield	10.00	Harpers Ferry	10.00
Sioux Rapids	10.00	Sheldon	20.00
Maquoketa	20.00	Waukon	20.00
Marion	20.00	Lone Tree	10.00
Le Mars	20.00	Middletown	10.00

RECEIPTS—CONTINUED

Avoca	10.00	North Liberty	10.00
Farley	10.00	Liscomb	10.00
Montour	10.00	Correctionville	10.00
Randolph	10.00	Knierim	10.00
Vail	10.00	Lohrville	10.00
Delta	10.00	Klemme	10.00
Hospers	10.00	Kelley	10.00
Titonka	10.00	Macedonia	10.00
Aurelia	10.00	Gowrie	10.00
New Vienna	10.00	Melvin	10.00
Baighon	10.00	Belle Plaine	20.00
Toronto	10.00	Humboldt	20.00
Stockton	10.00	Jefferson	20.00
Preston	10.00	McGregor	10.00
Wellsburg	10.00	Essex	10.00
Central City	10.00	Cedar Falls	30.00
Peterson	10.00	Persia	10.00
Carlisle	10.00	Mediapolis	10.00
Donnellson	10.00	Lake View	10.00
Fredericksburg	10.00	Kingsley	10.00
Hartley	10.00	Denver	10.00
Battle Creek	10.00	Colo	10.00
Chatsworth	10.00	Meservey	10.00
Ashton	10.00	Winthrop	10.00
Williamsburg	10.00	Ackley	10.00
Oxford	10.00	Maxwell	10.00
Aurora	10.00	Runnells	10.00
State Center	10.00	Stanton	10.00
Eldridge	10.00	Hamburg	20.00
Dunlap	10.00	Bloomfield	20.00
Woodbine	10.00	Nevada	20.00
West Burlington	10.00	Shenandoah	30.00
Auburn	10.00	Boone	40.00
Thompson	10.00	Muscatine	40.00
Charlotte	10.00	Ottumwa	40.00
Center Junction	10.00	Oelwein	10.00
Dallas	10.00	Riverside	10.00
Walker	10.00	Merrill	10.00
Buckeye	10.00	La Porte	10.00
Littleport	10.00	Vinton	20.00
Delhi	10.00	Davenport	60.00
Marquette	10.00	Red Oak	30.00
DeWitt	10.00	Clarinda	20.00
New Liberty	10.00	Collins	10.00
Ringsted	10.00	Urbana	10.00
Epworth	10.00	Morning Sun	10.00
Lineville	10.00	Grand Mound	10.00
Goldfield	10.00	Hazleton	10.00
Roland	10.00	Dougherty	10.00
Spragueville	10.00	Rose Hill	10.00
Toledo	10.00	Spillville	10.00
Dixon	10.00	Salix	10.00
Bonaparte	10.00	Ruthven	10.00
Dow City	10.00	Wheatland	10.00
Owasa	10.00	Glidden	10.00
Chelsea	10.00	Andover	10.00
Clear Lake	20.00	Dayton	10.00
Coin	10.00	Worthington	10.00
Calumet	10.00	Davis City	10.00
Elkhart	10.00	Royal	10.00
Buffalo	10.00	Dexter	10.00
Janesville	10.00	Hudson	10.00
Bradgate	10.00	Lone Rock	10.00
Eldora	20.00	Stout	10.00
Guthrie Center	10.00	Goose Lake	10.00
Portsmouth	10.00	Goodell	10.00
Doon	10.00	Rolfe	10.00
Marble Rock	10.00	Webster City	30.00
Ft. Dodge	40.00	Iowa City	40.00
Kenwood Park	10.00	Luana	10.00
Bennett	10.00	Armstrong	10.00
What Cheer	10.00	Waterloo	50.00
Hubbard	10.00	Grafton	10.00
Floyd	10.00	Earling	10.00
Colesburg	10.00	Oelwein	20.00
Treynor	10.00	Algona	20.00
Fontanelle	10.00	Dundee	10.00
Hawarden	20.00	Rudd	10.00
Lake Mills	10.00	Elkader	10.00
Griswold	10.00	Thurman	10.00
Dallas Center	10.00	North English	10.00

RECEIPTS—CONTINUED

Morrison	10.00	Moneta	10.00
Miles	10.00	Rinard	10.00
Spencer	20.00	Reinbeck	10.00
Dedham	10.00	Hanlontown	10.00
Fonda	10.00	Maurice	10.00
Marcus	10.00	Blakesburg	10.00
Blanchard	10.00	McCallsburg	10.00
Andrew	10.00	Washta	10.00
Marshalltown	40.00	Shambaugh	10.00
Waterville	10.00	Manly	10.00
Melbourne	10.00	Beaver	10.00
Lu Verne	10.00	Earlville	10.00
Clinton	40.00	Bagley	10.00
Protivin	10.00	Barnes City	10.00
Albert City	10.00	Hornick	10.00
Pacific Junction	10.00	Cumming	10.00
Rodney	10.00	Whiting	10.00
Lincoln	10.00	Magnolia	10.00
Carpenter	10.00	Mitchell	10.00
Donahue	10.00	Sanborn	10.00
Rembrandt	10.00	Drakesville	10.00
Olds	10.00	Garber	10.00
Camanche	10.00	Kimballton	10.00
Moravia	10.00	Newell	10.00
Early	10.00	Danville	10.00
Bussey	10.00	Elk Horn	10.00
Marengo	10.00	Waukee	10.00
Mt. Union	10.00	Wellman	10.00
Lake City	20.00	Emerson	10.00
Nichols	10.00	Greenfield	10.00
Pocahontas	10.00	Rockwell City	20.00
Onslow	10.00	Winfield	10.00
Lansing	10.00	Grand Junction	10.00
Edgewood	10.00	Chariton	20.00
Danbury	10.00	Delma	10.00
Huxley	10.00	Churdan	10.00
Garwin	10.00	Farragut	10.00
Solon	10.00	Brayton	10.00
Hardy	10.00	Gilmore City	10.00
Neola	10.00	Cedar Rapids	50.00
Ainsworth	10.00	Audubon	20.00
		Arlington	10.00

Total\$7,430.88

REPORT ON MUNICIPAL FINANCES

DISBURSEMENTS

August	1	A. E. Gnagy, legislative expenses	\$ 15.75
August	1	R. McEndree, clerk hire for July	50.00
August	1	F. G. Pierce, salary July	200.00
August	1	Postmaster, 2500-1c envelopes	31.50
August	4	Municipal Publishing Co., for August	268.50
August	6	F. G. Pierce, Budget Meeting expense	34.00
August	6	Marshall Printing Co.	87.50
August	12	A. E. Gnagy, sending out letters	18.55
August	26	Mrs. E. A. Boggs, Convention expense	8.40
August	26	George Gallarno, Convention expense	25.00
August	26	F. G. Pierce, Convention expense	43.99
August	30	R. McEndree, salary, August	50.00
August	30	R. A. Rockhill, Convention expenses	9.50
September	2	Seliene Printing Co., bill attached	3.50
September	3	F. G. Pierce, salary, August	200.00
September	4	W. A. Hunt, convention expense	5.00
September	11	Municipal Publishing Co., September	267.20
September	11	J. H. McEwen, Auditing Com.	5.00
September	11	L. J. Albers, Auditing Com.	5.00
September	11	A. C. Kuyper, Auditing Com.	5.00
September	11	Miller & Son, bill attached	10.85
October	1	R. McEndree, clerk hire for September	50.00
October	3	Municipal Publishing Co., October	267.20
November	1	F. G. Pierce, salary, October	200.00
November	1	R. McEndree, clerk hire, October	50.00
November	5	West Publishing Co., advance sheets	7.00
November	6	Municipal Publishing Co., for November	267.00
November	25	A. E. Gnagy, legislative expense	23.65
November	25	C. V. Findlay, legislative expenses	13.00
November	25	F. G. Pierce, legislative expense	29.98
November	25	J. A. Walter, legislative expense	31.73
November	27	O. E. Carr, legislative expenses	24.35
November	27	Stewart Gilman, legislative expense	34.40
November	27	Ben P. Poor, legislative expense	30.03
November	27	Chas. Chilton, legislative expense	15.51
November	29	Jack Harding, legislative expense	16.06
November	29	H. A. Willoughby, legislative expense	12.76
November	29	F. G. Pierce, salary for November	200.00
December	1	R. McEndree, clerk hire for November	50.00
December	8	W. A. Hunt, legislative expense	22.50
December	10	Municipal Publishing Co. for December	267.90
December	15	F. G. Pierce, legislative expense	37.53
December	16	Robt. Henderson, bills officers	21.00
December	18	Marshall Printing Co., bill attached	91.00
January	2	R. McEndree, clerk hire for December	50.00
January	2	F. G. Pierce, salary for December	200.00
January	5	Municipal Publishing Co. for January	267.90
January	13	Postmaster, 2,000 2-cent envelopes	44.16
February	2	R. McEndree, clerk hire for January	50.00
February	2	F. G. Pierce, salary for January	200.00
February	4	Municipal Publishing Co. for February	267.90
March	2	R. McEndree, clerk hire for February	50.00
March	3	F. G. Pierce, salary for February	200.00
March	3	Municipal Publishing Co. for March	267.90
April	3	R. McEndree, clerk hire for March	50.00
April	3	F. G. Pierce, salary for March	200.00
April	6	Marshall Printing Co., bill attached	37.50
April	7	Municipal Publishing Co. for April	267.90
April	16	W. A. Hunt, Chm. legislative committee, expense ..	10.00
April	23	American Municipal Org., dues	5.00
May	1	R. McEndree, clerk hire for April	50.00
May	1	F. G. Pierce, salary for April	200.00
May	4	Fred E. Trainor, expense	27.67
May	4	Municipal Publishing Co. for May	267.90
June	1	R. McEndree, clerk hire for May	50.00
June	2	F. G. Pierce, salary for May	200.00
June	3	Municipal Publishing Co. for June	271.25
June	19	Klipto Loose Leaf, two sets annotations	1.50
June	20	Robt. Henderson, two session laws	4.00
July	1	R. McEndree, clerk hire for June	50.00
July	2	F. G. Pierce, salary for June	200.00
July	2	Municipal Publishing Co. for July	271.25
July	10	M. S. McFarland, 1,000 D. post cards	20.00
July	20	A. E. Gnagy, expense, Des Moines	16.43
July	20	F. G. Pierce, expense, Des Moines	20.54
July	25	M. S. McFarland, stamps	10.00

Total.....\$7,199.55

SPECIAL LEGISLATIVE FUND

RECEIPTS

Mason City	\$ 20.00	Donnellson	\$ 5.00
Aurelia	5.00	Ames	15.00
Keokuk	20.00	Calmar	5.00
Bellevue	5.00	Corwith	5.00
Edgewood	5.00	Primghar	5.00
Jamaica	5.00	Miles	5.00
Blairstown	5.00	Mystic	10.00
Neola	5.00	Mapleton	5.00
Manning	5.00	Eagle Grove	10.00
Lake Mills	5.00	Buffalo	5.00
Council Bluffs	25.00	Pocahontas	5.00
Meriden	5.00	Everly	5.00
Tama	10.00	Williams	5.00
Janesville	5.00	Union	5.00
Sanborn	5.00	Mt. Vernon	5.00
Oxford Junction	5.00	Stratford	5.00
Postville	5.00	Manson	5.00
Jewel	5.00	Hampton	10.00
Ryan	5.00	Ely	5.00
Coon Rapids	5.00	Larchwood	5.00
Fenton	5.00	Vinton	10.00
Lowden	5.00	Bertram	5.00
Low Moor	5.00	Minden	5.00
Wall Lake	5.00	Dyersville	5.00
Alta	5.00	LeGrand	5.00
Smithland	5.00	Humboldt	10.00
Oto	5.00	Preston	5.00
Milford	5.00	Waucoma	5.00
Callender	5.00	Oskaloosa	15.00
Wayland	5.00	Dubuque	25.00
South English	5.00	Maxwell	5.00
Charlotte	5.00	Grand Junction	5.00
New London	5.00	Waverly	10.00
Elberon	5.00	LeMars	10.00
Marathon	5.00	Farley	5.00
Britt	5.00	Fayette	5.00
Walnut	5.00	Cherokee	15.00
Orange City	5.00	West Point	5.00
Remsen	5.00	Winfield	5.00
Dixon	5.00	Gilman	5.00
St. Ansgar	5.00	Runnells	5.00
Kensett	5.00	Doon	5.00
Sutherland	5.00	Lake Park	5.00
Akron	5.00	Varina	5.00
Chelsea	5.00	Adair	5.00
Emerson	5.00	Blue Grass	5.00
Oakville	5.00	Thornton	5.00
Corning	5.00	Holstein	5.00
Alton	5.00	Sac City	10.00
Fairfield	15.00	McGregor	5.00
Valley Junction	10.00	Lamoni	5.00
Mediapolis	5.00	Marion	5.00
Keystone	5.00	Bonaparte	5.00
Denver	5.00	Story City	5.00
Dunkerton	5.00	Gowrie	5.00
Ft. Atkinson	5.00	Emmetsburg	10.00
Charles City	15.00	Osage	10.00
Norwalk	5.00	Missouri Valley	10.00
Onslow	5.00	Pella	10.00
Maquoketa	10.00	Spencer	10.00
Clutier	5.00	Storm Lake	10.00
Rockwell City	10.00	Sioux Center	5.00
Madrid	5.00	Sioux City	30.00
Dike	5.00	Dougherty	5.00
Rock Rapids	10.00	Meserby	5.00
Swea City	5.00	Portsmouth	5.00
Correctionville	5.00	Readlyn	5.00
Kanawha	5.00	Center Junction	5.00
Sully	5.00	Cedar Heights	5.00
Lohrville	5.00	Pacific Junction	5.00
Stanton	5.00	Roland	5.00
Elliott	5.00	Algona	10.00
Bettendorf	10.00	Burlington	20.00
Eldora	5.00	Zwingle	5.00
Battle Creek	5.00	Red Oak	15.00
Cascade	5.00	LaPorte	5.00
Belle Plaine	10.00	Ossian	5.00
Iowa Falls	10.00	Albion	5.00

RECEIPTS—CONTINUED

Independence	10.00	Waterloo	25.00
Stout	2.50	Albert City	5.00
Oxford	2.50	Durant	5.00
Fredericksburg	5.00	Buckeye	5.00
Lake View	5.00	Alden	5.00
Dumont	5.00	Conrad	5.00
Ft. Dodge	20.00	Reinbeck	5.00
Iowa City	20.00	Keota	5.00
Ottumwa	20.00	Garwin	5.00
Muscatine	20.00	Redfield	5.00
Sheldon	10.00	Spirit Lake	5.00
Davis City	5.00	Baxter	5.00
Garnaville	5.00	Peterson	5.00
Armstrong	5.00	Charter Oak	5.00
State Center	5.00	Grundy Center	5.00
Melvin	5.00	Huxley	5.00
Cromwell	5.00	Toledo	5.00
Hubbard	5.00	Ackley	5.00
Wellsburg	5.00	Fairbank	5.00
Decorah	10.00	Pierson	5.00
Toronto	5.00	Hawarden	10.00
Hospers	5.00	Bennett	5.00
Elma	5.00	De Witt	5.00
		Total	\$1,390.00

DISBURSEMENTS

January	9	F. G. Pierce.....	\$ 30.00
January	24	Postmaster	16.38
January	26	A. E. Gnagy.....	26.83
January	26	W. Z. Long.....	19.96
January	26	O. E. Carr.....	38.24
January	26	F. G. Pierce.....	8.58
January	28	J. Harding	27.23
January	28	C. V. Findlay.....	19.60
January	28	B. P. Poor.....	27.03
January	30	Chas. Chilton	16.91
January	31	W. Z. Long.....	31.95
February	3	Hotel Savery	48.40
February	3	W. F. Stipe.....	25.00
February	3	Seleine Printing Co.....	2.50
February	6	Register	2.40
February	6	H. A. Willoughby.....	18.20
February	9	F. G. Pierce.....	14.86
February	17	W. A. Hunt.....	30.50
February	17	S. Gilman	35.19
February	17	Chas. Chilton	7.00
February	17	W. Z. Long.....	18.16
February	17	F. G. Pierce.....	43.38
February	19	A. E. Gnagy.....	31.58
February	25	Albee Printing Co.....	23.75
February	23	F. G. Pierce.....	25.18
February	24	M. Andrews	15.00
February	28	B. P. Poor.....	39.28
February	23	A. E. Gnagy.....	14.45
March	3	S. Gilman	29.24
March	7	F. G. Pierce.....	35.36
March	7	W. A. Hunt.....	18.50
March	12	W. Z. Long.....	2.00
March	13	F. G. Pierce.....	40.54
March	14	A. E. Gnagy	18.29
March	14	J. Harding	25.13
March	16	E. R. Donohoe.....	18.15
March	16	W. A. Hunt.....	19.50
March	16	W. Z. Long.....	25.23
March	16	S. Gilman	31.34
March	17	V. Deering	28.19
March	21	F. G. Pierce.....	20.18
March	23	A. E. Gnagy.....	25.08
March	28	F. G. Pierce.....	22.18
March	28	W. A. Hunt.....	14.50
March	30	A. E. Gnagy.....	14.72
April	6	S. Gilman	33.64
April	7	A. E. Gnagy.....	18.00
April	8	F. G. Pierce.....	23.36
April	8	W. A. Hunt.....	15.65
April	8	Parrott & Sons.....	2.50
April	8	G. O. Morse.....	42.10
Total.....			\$1,181.03

DISBURSEMENTS

REPORT OF AUDITING COMMITTEE

Accounts of Secretary-Treasurer for year ending July 31, 1925

To the Officers and Members,
League of Iowa Municipalities.
Gentlemen:

Your committee appointed to audit the books and accounts of your Secretary-Treasurer, has checked the records from August 1st, 1924, to August 1st, 1925, and finds all receipts properly accounted for and vouchers on hand to support all expenditures in both the General and Special Legislative Funds.

The following is the financial statement of the fund transactions:
General Fund

Balance on hand Aug. 1, 1924.....	\$ 470.88	
Receipts during the year	6,960.00	
Disbursements		\$7,199.55
Balance on hand, Aug. 1, 1925		231.33
	<u>\$7,430.88</u>	<u>\$7,430.88</u>

Special Legislative Fund

Receipts during the year	\$1,390.00	
Disbursements		\$1,181.03
Balance on hand, Aug. 1, 1925		208.97
	<u>\$1,390.00</u>	<u>\$1,390.00</u>

The committee also finds a certificate signed by the Assistant Cashier of the First National Bank of Marshalltown, Iowa, showing that your Secretary-Treasurer had on deposit with said bank on July 31st, 1925, of \$440.30, representing the above balance of \$231.33 in the General Fund and \$208.97 in the Special Legislative Fund.

We find the records of the Secretary-Treasurer in very good shape and easy to check and verify.

Geo. Gallarno,
for Auditor of State.

C. E. Menor,
L. F. Albers,
A. B. Maxwell.

STATE LIBRARY OF IOWA



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