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GENERAL DEPARTMENT

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State of Iowa
1926

REPORT ON

Municipal Finances

For the

YEAR ENDING MARCH 31, 1926

Statistics of Cities and Towns of Iowa

J. C. McCLUNE
Auditor of State

Published by
STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL

HON. JOHN HAMMILL,
GOVERNOR OF IOWA.

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

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

Des Moines, Iowa, December 1, 1926.

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FINANCE AND MUNICIPAL ACCOUNTING

REPORT OF THE DEPARTMENT

The financial transactions of the cities and towns of Iowa for the municipal fiscal year, April 1, 1925, to April 1, 1926, are covered by this report.

Included in the statistical tables are returns complete from each of the 110 cities of the state, and from 798 of the 812 incorporated towns in the state. The towns whose clerks failed to report to the department are as follows:

Coralville, Delphos, DeSoto, Frederika, Grant City, Greeley, Hastings, Hopeville, Lineville, Marcus, Millerton, Quincy, Richland and Sandyville.

UNIFORM ACCOUNTING

It is gratifying to the department to be able to report that without an exception the accounting officers of cities, where authority extended for the making of audits and examinations, have had introduced and have put into use records recommended by the Auditor of State. To this extent it can be said that the uniform system of accounting approved by the department has been put into force and effect.

The Forty-first General Assembly, however, adopted a law extending this authority of the Auditor of State, to install uniform accounting systems, so as to embrace all cities and towns in the state. The salient provisions of this new statute are found in Sections 111 and 112 of the Code of 1924. 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 officers, 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 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 as 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."

As stated in the report of this department a year ago: 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, composed now of nearly 700 of the 922 cities and towns of the state, 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.

CITIES GOVERNED BY COMMISSION

During the year covered by this report there has been no change in the classification of cities as to the various forms of charters provided and permitted under state law. The movement which took form in the state nearly a score of years ago,

for the government of municipalities by commission, and later for the manager plan of government, seems to have run its course, and during the year of this report there have been no changes either in the manager or commission cities.

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

In the cities of Dubuque and Webster City the manager form of government has been put into effect by vote of the electors. City councils in the following cities have adopted the manager form by ordinance: Algona, Clarinda, Estherville, Fairfield, Iowa Falls, Manchester, Maquoketa, Mount Pleasant and Red Oak. Managers of Public Utilities, i.e., water works and light plants, have been appointed by ordinance in the cities of Ames, Cedar Falls and Newton.

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

The report of the census in 1925 shows that Madrid, DeWitt and Dyersville, because of increase in population to more than 2,000, have been transferred to the city class of municipalities.

TOWNS DISCONTINUING INCORPORATION

The town of Quincy in Adams county by failing to choose officers has permitted the corporation to lapse into township government. To complete the disincorporation of the town, action should be taken in accordance with Sections 5598 to 5604, inclusive, Code, 1924.

The incorporation of the town of Knowlton was discontinued by a vote of its citizens at an election held March 29, 1926.

RECEIPTS AND DISBURSEMENTS

The 110 cities and the 798 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, as compared with the receipts and disbursements of the previous year. The total receipts and disbursements follow:

	Cities	Towns
Total receipts, all sources.....	\$ 25,845,092.48	\$ 9,073,758.60
Total disbursements, all sources.....	25,474,833.18	8,608,054.79
Cash on hand, beginning of year.....	6,815,968.14	3,535,647.02
Cash on hand, close of year.....	7,229,753.04	3,155,810.57
Receipts, per capita, all cities and towns.....	\$24.91	
Disbursements, per capita, all cities and towns.....	24.31	

REPORT OF MUNICIPAL FINANCES

MUNICIPAL INDEBTEDNESS

General bonds	\$ 16,721,477.92	\$ 4,881,784.49
Municipal industry bonds.....	12,798,047.54	3,637,378.85
Temporary loans	72,150.00	145,098.45
Outstanding warrants	793,688.33	346,389.89
Special fund bonds.....	11,232,638.19	3,837,546.79
Special assessment certificates.....		271,528.66
Judgments		125,410.00
Miscellaneous	372,250.00	106,408.44
Total indebtedness	\$ 41,990,252.01	\$ 13,351,545.57
Indebtedness of cities, per capita.....		\$ 42.51
Indebtedness of towns, per capita.....		32.07
Combined per capita indebtedness of all cities and towns..		39.48
The report shows the net decrease in indebtedness of cities and towns for the year in the sum of.....		3,119,753.95
Or a decrease per capita of.....		2.22

PROPERTY SUBJECT TO TAXATION

Assessed value as of January 1, 1925—	Cities	Towns
Real property	\$753,240,556.00	\$212,149,831.00
Personal property	148,241,064.00	68,095,144.00
Railroad, telephone, telegraph and express companies	34,324,600.00	29,754,545.00

Total all property except monies and credits

Per capita, assessed value of cities and towns.....\$888.80

The taxes are levied on 25 per cent of the assessed valuation, as listed above, except in the assessment of Davenport and Muscatine, special charter cities. Taxes in these cities are levied on fifty per cent of the assessed valuation

	Cities	Towns
Assessed valuation of monies and credits..	\$271,132,108.00	\$ 94,586,947.00
Per capita value of monies and credits.....		\$260.91

VALUE OF MUNICIPAL PROPERTY

110 Cities

Municipal buildings and furnishings.....	\$ 7,409,406.00
Police department	1,356,130.00
Fire department	3,816,297.00
Street and alley equipment.....	704,580.00
Bridges	6,117,719.00
Markets and public scales.....	332,027.00
Cemeteries	1,490,858.00
Gas works	279,200.00
Electric light works.....	1,452,590.00
Water works	28,186,495.00
Libraries	6,303,741.00
Parks	11,880,361.00
All other possessions.....	3,517,453.00

Total

Increase of value or municipal possessions during the year was

EXAMINATION FEES, APRIL 1, 1925, TO APRIL 1, 1926

Name of City	Date of Examination	Cost of Examination	Date of Payment
Ames	June 11, 1925	\$ 378.74	July 25, 1925
Audubon	Aug. 1, 1925	218.47	Sept. 15, 1925
Algona	March 29, 1926	283.60	June 3, 1926
Boone	March 3, 1925	444.73	April 15, 1925
Creston	June 15, 1925	534.33	July 21, 1925
Clinton	March 19, 1925	664.97	June 19, 1925
Carroll	July 18, 1925	229.93	Sept. 10, 1925
Cedar Falls	Aug. 11, 1925	29.46	Aug. 31, 1925
Council Bluffs	April 4, 1925	725.21	July 2, 1925
Cedar Rapids	Aug. 12, 1925	815.19	Sept. 26, 1925
Centerville	March 11, 1926	280.63	April 8, 1926
Des Moines	April 2, 1925	4,930.14	March 23, 1926
Dubuque	April 30, 1925	840.76	June 18, 1925
Dallas Center	June 8, 1925	302.69	Aug. 10, 1925
Davenport	Sept. 5, 1925	1,634.40	Dec. 8, 1925
Eagle Grove	April 27, 1926	240.12	May 11, 1926
Eldora	June 16, 1925	326.28	Aug. 6, 1925
Ellsworth	Aug. 14, 1925	164.98	Sept. 26, 1925
Estherville	Jan. 11, 1926	463.39	March 3, 1926
Eldon	March 31, 1926	183.61	April 13, 1926
Fort Dodge	July 3, 1925	599.95	Aug. 12, 1925
Fairfield	Aug. 28, 1925	272.56	Oct. 5, 1925
Glenwood	Oct. 19, 1925	165.59	Dec. 7, 1925
Hamburg	Nov. 17, 1925	261.80	Nov. 23, 1925
Indianola	April 23, 1925	246.90	May 21, 1925
Iowa Falls	April 24, 1925	327.59	May 7, 1925
Keokuk	Oct. 5, 1925	246.23	Oct. 23, 1925
Le Mars	July 7, 1925	216.81	Aug. 6, 1925
Manchester	July 28, 1925	141.80	Aug. 19, 1925
Maquoketa	June 16, 1925	310.96	July 2, 1925
Marshalltown	July 15, 1925	479.13	Oct. 14, 1925
Mason City	Aug. 6, 1925	598.50	Oct. 7, 1925
Monticello	Dec. 7, 1925	332.28	Jan. 7, 1926
Missouri Valley	June 23, 1925	143.77	Aug. 10, 1925
Mt. Vernon	May 18, 1925	116.56	July 8, 1925
Muscatine	June 10, 1925	893.96	July 8, 1925
Marion	April 14, 1926	304.74	May 10, 1926
Newton	April 7, 1925	453.36	June 2, 1925
Ottumwa	July 7, 1925	248.77	Aug. 6, 1925
Oskaloosa	April 21, 1925	347.25	June 4, 1925
Oelwein	July 21, 1925	268.41	Aug. 7, 1925
Onawa	March 15, 1926	162.14	
Parkersburg	March 19, 1925	338.51	Apr. 8, 1925
Pella	April 1, 1925	276.95	May 9, 1925
Perry	May 13, 1925	353.27	June 13, 1925
Red Oak	March 8, 1926	337.00	
Sioux City	June 2, 1925	682.88	July 15, 1925
Sibley	Dec. 28, 1925	200.96	Jan. 8, 1926
Storm Lake	Sept. 16, 1925	338.36	Oct. 22, 1925
Waterloo	Nov. 3, 1925	1,266.87	March 13, 1926
Waverly	Aug. 12, 1925	212.26	Sept. 8, 1925
Winterset	May 7, 1925	262.93	June 3, 1925
Webster City	Feb. 9, 1926	442.51	March 17, 1926

Total cities and towns.....\$ 25,543.19

REPORT OF MUNICIPAL FINANCES

Municipal Water Works Examined—	Date of Examination	Cost of Examination	Date of Payment
Council Bluffs	May 29, 1925	\$ 131.38	June 27, 1925
Des Moines	Jan. 9, 1926	982.86	March 19, 1926
Mason City	Sept. 1, 1925	229.84	Oct. 7, 1925
Waterloo	Jan. 23, 1925	61.96	Feb. 28, 1925

Total municipal water works.....\$ 1,406.04

School Districts Examined—	Date of Examination	Cost of Examination	Date of Payment
Dallas Center Independent School District	June 25, 1925	\$ 309.91	Sept. 21, 1925
Ellsworth Consolidated Ind. School District.....	Aug. 19, 1925	66.83	Nov. 20, 1925
Eldon Independent School District	March 31, 1926	74.12	April 15, 1926
Oskaloosa Independent School District	Feb. 8, 1926	303.80	March 22, 1926
Lytton Consolidated Ind. School District	Aug. 29, 1925	147.20	Sept. 8, 1925
Manilla Independent School District	Nov. 23, 1925	198.51	Dec. 10, 1925
Washington Twp. Cons. Ind. School District.....	Sept. 5, 1925	9.67	Sept. 18, 1925
Redfield Consolidated Ind. School District.....	Oct. 15, 1925	159.15	Nov. 7, 1925

Total school districts.....\$ 1,269.19

Miscellaneous Examinations—	Date of Examination	Cost of Examination	Date of Payment
Continental Securities Co.	Feb. 9, 1926	\$ 106.00	Feb. 24, 1926
Home B. & L. of Ft. Dodge	Feb. 20, 1926	46.00	March 16, 1926
Iowa B. L. & S. Ass'n, Des Moines	Jan. 18, 1926	38.00	Feb. 15, 1926
Mills Co. B. & L. Ass'n, Glenwood	Feb. 26, 1926	51.40	
Old Colony State Bond Co., Des Moines.....	Jan. 23, 1926	38.00	March 19, 1926
State Bond & Mort. Co. of New Ulm, Minn.....	Dec. 3, 1925	394.81	Dec. 18, 1925

Total miscellaneous examinations.....\$ 674.21

RECAPITULATION

Cities and towns.....	\$ 25,543.19
Municipal water works.....	1,406.04
School districts	1,259.52
Miscellaneous	674.21
Total	\$ 28,882.96

ACCOUNTING LAW

CHAPTER 10, CODE, 1924

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

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

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

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

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

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

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

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1926;

No. in order of population	Cities	Date of Incorporation		Population census 1925	Square miles in corporation	County Tax Receipts			
		First	Last			General government	Independent divisions	Special assessments	Miscellaneous
	Grand Total.....			987,720		\$8,750,156.30	\$3,191,465.79	\$3,274,729.19	\$240,027.33
1	Des Moines.....	1857	1863	141,441	54.0	1,322,214.02	1,124,100.29		
2	Sioux City.....	1857	1874	76,411	44.7	1,097,667.30	48,962.25	161,503.42	
3	Davenport.....	1839	1851	52,469	16.2	746,733.43	169,097.56	442,962.10	3,478.36
4	Cedar Rapids.....	1856	1908	50,561	13.1	305,067.03	303,915.19	473.70	
5	Dubuque.....	1837	1857	40,996	13.0	647,028.82	24,554.09	431,586.04	17,016.89
6	Council Bluffs.....	1853		39,795	16.2	378,950.92	112,140.60	129,189.63	10,538.81
7	Waterloo.....	1868	1906	36,771	13.6	397,071.46	146,234.60	149,926.83	19,178.01
8	Clinton.....	1859	1881	26,436	10.0	212,437.05	31,851.42	96,121.96	
9	Burlington.....	1837	1910	26,375	11.7	283,246.13	19,248.80	177.60	139.84
10	Ottumwa.....	1851	1913	26,375	7.6	229,749.42	45,052.15	882.07	
11	Mason City.....	1870	1913	22,682	12.4	165,791.97	43,016.43	6,332.45	84,106.41
12	Ft. Dodge.....	1869	1911	21,702	4.5	254,990.64	16,364.05	91,054.39	
13	Marshalltown.....	1863	1913	16,868	7.7	27,840.96	88,358.65	72,080.93	
14	Muscatine.....	1839	1851	16,821	6.7	118,712.10	108,019.63	82,059.96	
15	Iowa City.....	1853		15,289		137,443.29	41,484.62	91,624.43	1,271.44
16	Keokuk.....	1848		14,501	5.5	181,298.68			12.75
17	Boone.....	1866	1868	12,812	4.9	82,826.42	17,499.91	102,791.02	955.53
18	Ft. Madison.....	1839		11,229	6.0	22,114.28	5,068.34	86,793.84	
19	Oskaloosa.....	1853	1862	10,331	3.8	80,914.09	19,579.45	29,103.48	
20	Ames.....	1870	1893	9,332	6.0	92,163.64	12,560.81		
21	Centerville.....	1855	1870	8,611	2.0	7,440.79	23,330.53	37,904.63	
22	Creston.....	1871		8,160		53,694.11	5,163.50	57,716.30	
23	Oelwein.....	1888	1897	8,058	4.0	45,914.41	5,290.80	2,806.27	
24	Newton.....	1857	1876	7,665	3.5	78,393.44	19,807.04	58,928.09	1,708.63
25	Cedar Falls.....	1857	1865	6,841		50,427.82	20,202.18	1,154.71	
26	Webster City.....	1874	1895	6,649	3.5	10,824.16	13,286.89		
27	Charles City.....	1860	1865	6,425	4.0	62,802.77	7,434.50	36,363.02	
28	Fairfield.....	1847	1868	6,333	2.2	33,572.38	5,320.93	24,805.34	610.68
29	Perry.....	1875	1885	5,778	4.0	18,778.72	25,469.75	39,549.82	
30	Red Oak.....	1869	1876	5,686	3.7	10,434.98	36,110.58	36,191.59	
31	Atlantic.....	1869	1878	5,524	2.0	31,467.30	16,158.61	8,271.68	
32	Shenandoah.....	1871	1886	5,494	2.5	49,967.25	5,794.17	361.84	
33	Chariton.....	1857	1874	5,226	2.6	36,089.95			
34	Albia.....	1859	1876	5,166	3.7	13,717.03	33,954.60	4,944.17	1,025.04
35	Estherville.....	1881	1894	5,084	4.0	24,426.94	4,377.43	80,109.10	4,859.75
36	Cherokee.....	1873	1891	4,807	5.3	39,198.01	6,636.86	40,184.37	
37	Spencer.....	1890	1892	4,689	2.5	9,325.20	27,024.60	30,469.82	32.50
38	Clarinda.....	1867	1882	4,633	2.0	28,626.02	8,860.81		
39	Grinnell.....	1865	1878	4,662	2.2	56,950.06	7,303.48	246.41	
40	Le Mars.....	1881		4,553	1.5	17,050.12	7,425.00	26,953.97	198.00
41	Marion.....	1865	1895	4,530	4.2	32,415.67	3,336.10	5,792.61	
42	Carroll.....	1869	1892	4,480	3.5	28,942.54	10,811.17	47,162.41	4,068.28
43	Mt. Pleasant.....	1842	1856	4,445	4.0	23,581.57	3,705.25	5,029.56	2,217.62
44	Valley Junction.....	1893	1906	4,334	2.0	4,845.59	11,388.17	21,011.45	
45	Washington.....	1864		4,288	2.2	55,581.01	4,727.91		5.50
46	Missouri Valley.....	1871	1885	4,283	1.5	13,378.37	15,848.21	15,243.32	
47	Eagle Grove.....	1888	1892	4,222	4.0	20,659.29	5,327.80		
48	Decorah.....	1857	1871	4,141	3.0	12,006.34	34,361.76	7,973.81	
49	Iowa Falls.....	1869	1895	4,128	3.5	29,207.65	7,567.28	15,180.69	104.64
50	Algona.....	1872	1888	3,913	2.0	9,066.22	27,980.36	9,373.88	221.15
51	Storm Lake.....	1873	1901	3,906	2.0	42,458.69	7,751.46		
52	Knoxville.....	1854	1886	3,801	2.0	33,733.04	2,739.20	773.44	
53	Maquoketa.....	1853	1857	3,643	4.0	8,151.71	16,912.79	195.50	4.97
54	Waverly.....	1859	1869	3,599	4.0	31,426.04	7,600.82	7,298.47	
55	Belle Plaine.....	1866	1886	3,595	3.0	26,441.32	2,672.63	5,681.82	81.25
56	Indianola.....	1864		3,581	2.9	18,346.96	11,160.87	11,697.04	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1925

Grand total taxes	Office Receipts							No. in order of population
	Franchise	Poll tax	Business licenses	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
\$15,456,378.61	\$126,367.96	\$121,724.35	\$142,031.18	\$201,130.92	\$19,911.85	\$246,327.73	\$102,680.58	
2,446,314.31	48,855.47		9,665.85	20,700.00	465.00	55,450.72	22,565.96	1
1,308,132.97	57,301.87		12,611.00	21,000.00	2,709.00	26,650.43	10,797.61	2
1,362,271.45			16,604.50	11,290.00	3,135.00	14,890.36	8,500.72	3
609,455.92			5,049.95	11,700.00		13,918.32	10,049.96	4
1,120,185.84	000.00		8,740.54	7,700.00	834.75	14,758.63	8,800.57	5
630,819.96		8,158.00	50.00	7,000.00	1,618.00	14,400.85	11,932.84	6
712,410.90		15,455.50	4,008.92	6,900.00	690.25	14,111.51	8,102.63	7
340,410.43			2,136.50	5,200.00	85.00	5,715.10	2,097.62	8
302,812.87	17,157.50		4,357.74	5,700.00	682.00	7,591.20	1,451.50	9
275,683.64	1,933.47	4,077.00	3,246.05	5,500.00	796.00	9,979.31	1,268.92	10
299,247.26		6,780.76	6,077.79	5,600.00	798.00	6,088.96	3,397.10	11
362,409.08		5,352.00	2,748.83	4,400.00	144.00	9,887.40	3,205.99	12
188,280.54		4,766.25	4,883.28	2,000.00	00.00	3,136.25	1,136.76	13
308,791.69			1,509.50	3,100.00	203.00	339.00		14
271,823.78	19.65	2,242.00	3,311.10	2,275.00	112.00	5,884.51	2,262.89	15
181,311.43			724.75	2,300.00	1,354.00	2,850.00	1,092.50	16
204,072.88		3,949.00	2,637.40	2,100.00	205.00	1,648.30	1,202.75	17
113,976.46		2,814.00	1,376.25	2,100.00	372.00	5,008.10	476.00	18
129,597.02		2,338.50	1,343.00	1,650.00	256.00	799.20	20.00	19
104,724.45		3,335.00	939.00	1,800.00	2.00	1,410.75	643.50	20
68,675.95		3,061.00	1,451.50	1,125.00	50.00	829.28		21
116,573.91		1,449.00	851.10	1,875.00		752.85	76.00	22
54,001.48		2,949.50	747.68	1,200.00	275.00	1,036.60	102.00	23
158,837.20		1,026.00	911.00	900.00	227.00	2,475.45	37.00	24
71,784.71		1,283.00		1,050.00	138.00	1,842.23	45.00	25
24,111.05		937.50	471.00	1,125.00		759.85		26
106,600.29		1,381.50	618.00	975.00	46.25	422.06	101.00	27
64,309.33		2,297.37	880.50	1,275.00	28.00	264.55		28
83,708.29		738.00	1,421.23	1,200.00	188.00	555.80		29
82,737.15		1,137.50	1,563.07	825.00	7.50	435.00		30
55,897.59		616.00	1,417.30	1,650.00	127.50	233.56	363.79	31
56,123.26		2,198.00	968.50	1,200.00	248.00	2,213.95	78.00	32
26,089.95		552.00	655.50	675.00		455.55		33
53,640.84		720.00	1,191.00	900.00		318.10		34
113,773.22		956.75	608.75	975.00	27.00	995.07		35
86,060.24		972.00	1,617.50	825.00	243.00	1,190.18	318.50	36
72,852.12		927.55	1,360.50	1,350.00	44.35	386.45		37
37,486.83		927.00	605.03	583.75	99.00	1,122.68	40.00	38
64,409.95		1,325.00	1,066.50	450.00	521.00	1,294.10		39
51,627.09		1,364.00	820.00	1,350.00		748.75		40
41,544.38		504.00	589.00	600.00	17.00	543.90		41
90,984.40		218.00	1,235.50	1,275.00		891.65		42
34,534.00		398.00	141.00	600.00		142.75		43
37,245.21			371.25	900.00		668.25	202.25	44
60,314.45		1,285.00	341.00	825.00		246.00		45
44,469.90		810.00	1,212.25	1,125.00	77.00	508.67		46
25,987.09		1,290.00	775.25	525.00	99.00	717.00		47
54,341.91		824.00	114.00	1,050.00	6.00	451.25		48
52,060.26			1,668.00	778.52	1,200.00	92.00	478.00	49
46,641.61		428.00	573.00	525.00		298.05		50
50,210.15		537.00	1,064.50	1,050.00		345.15		51
37,245.68		108.00	544.00	675.00	44.00			52
25,264.97		396.00	617.00	975.00		261.50		53
46,415.33		1,175.54	289.50	600.00	75.00	68.05		54
34,877.02		1,385.80	495.00	675.00		303.55		55
41,204.87		575.00	96.00			76.00	1,115.00	56

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1926; BALANCE

No. in order of population	Cities	Date of Incorporation		Population census 1925	Square miles in corporation	County Tax Receipts			
		First	Last			General government	Independent divisions	Special assessments	Miscellaneous
57	Manchester	1863	1868	3,455	3.4	22,130.13	3,255.83	38,777.10	
58	Denison	1875	1895	3,437	4.0	43,237.93		35,507.67	26.55
59	Independence	1864	1885	3,409	2.5	22,197.43	1,618.19	370.72	52.31
60	Hampton	1870	1885	3,351	5.7	39,043.47	5,506.13	2,842.83	
61	Vinton	1869		3,259	2.0	17,843.22	10,322.25		
62	Jefferson	1871	1893	3,133	6.0	23,541.15		35,945.20	11,237.08
63	Cresco	1866	1868	3,114	4.0	27,666.47	3,833.99	7,635.67	
64	Pella	1855	1871	3,079	2.0	38,711.15	2,372.53	62,125.19	2,661.89
65	Winterset	1876	1885	3,063	3.0	12,469.18	19,750.50		14.90
66	Sheldon	1872	1894	3,048	1.0	6,782.55	27,901.54	19,192.99	
67	Osage	1871	1880	2,953	1.0	29,799.83	3,598.25	28,965.79	
68	Clear Lake	1871		2,884	2.5	27,939.49	11,810.50	12,831.93	
69	Eldora	1895		2,832	4.5	24,189.62	11,166.12		
70	Mystic	1839	1909	2,816	4.0	4,949.94		2,816.05	
71	Harlan	1879	1896	2,811	4.0	34,107.43		36,091.90	
72	Nevada	1869	1893	2,811	3.1	27,819.64			
73	Clarion	1881	1911	2,743	4.0	22,509.64		44,883.23	
74	Osceola	1859	1886	2,727	1.7	7,872.53			
75	Emmetsburg	1877	1893	2,688	3.5	9,437.47	8,154.22	23,375.76	13,878.45
76	Sac City	1856	1901	2,682		28,056.49	175.64	43,511.99	
77	Waukon	1883	1901	2,662	1.0	31,594.86	4,206.90	17,548.58	
78	Tama	1860	1893	2,656	2.5	2,192.29	9,523.72	19,039.49	
79	Glenwood	1857	1884	2,614	2.5	16,639.20	4,578.88		
80	Hawarden	1887	1906	2,612	3.0	12,732.15	2,958.82	48,718.99	179.35
81	Colfax	1875	1901	2,541	1.0	11,022.87	1,742.16	21,228.40	
82	Bettendorf	1903		2,503	3.0	32,287.64	1,264.74		
83	New Hampton	1873	1896	2,486	2.2	5,162.86	17,314.43	140.15	
84	Anamosa	1867	1871	2,377		20,041.27	2,320.72		
85	Bloomfield	1863	1904	2,370	2.5	5,303.09	8,116.16	3,977.02	13,282.30
86	Sigourney	1858		2,278	2.0	7,287.98	3,147.45	10,344.09	12,734.08
87	Humboldt	1869		2,217	3.0	10,043.39	7,717.03	11,809.29	2,922.46
88	Monticello	1867	1896	2,215	1.3	4,807.23	23,973.35	310.77	
89	Lake City	1882	1890	2,211		21,635.57	5,127.31	9,898.06	
90	Rockwell City	1882		2,183	4.0	24,549.33	6,188.40	10,891.51	
91	Madrid	1883		2,151	1.2	17,278.11		11,124.33	
92	Audubon	1881	1916	2,124	1.1	14,560.36	21,773.72		
93	Marengo	1869	1896	2,118		21,011.77	1,969.92	12,520.72	
94	Tipton	1857		2,109	1.2	14,338.46	9,605.04	33,134.66	322.19
95	Rock Rapids	1885	1912	2,098	4.0	6,962.15	24,923.21	1,751.81	
96	Dyersville	1872	1912	2,085	3.0	14,038.20			
97	Ida Grove	1877	1906	2,073		5,811.80	10,918.39	19,946.45	11,734.43
98	Villisca	1869	1892	2,044		4,460.31	17,832.59	8,872.09	
99	Onawa	1878	1906	2,043	4.5	25,322.39	5,631.77	249.12	
100	Bedford	1855	1895	2,042	1.5	4,342.50	6,248.53	2,413.17	18,277.24
101	Forest City	1879		2,037	4.0	7,946.73	11,330.23	2,291.36	862.07
102	Eldon	1873		2,029	1.0	6,292.82	968.15		
103	De Witt	1858		2,017	1.5	11,258.03		11,396.41	
104	Leon	1867	1906	1,990		19,330.69			
105	Hamburg	1867		1,903		9,310.86	3,774.39		
106	Corning	1871	1905	1,889	.7	4,955.84	14,768.05		
107	Seymour	1874	1906	1,819	2.2	2,554.99	10,741.93		6.00
108	Toledo	1880	1883	1,659	2.7	9,659.76	831.44		
109	What Cheer	1866	1894	1,559	2.0	13,800.63			
110	Stuart	1877	1885	1,531	1.2	7,641.21	12,409.79	2,209.72	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1925—Continued

Grand total taxes	Office Receipts							No. in order of population
	Franchise	Poll tax	Business licenses	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
64,163.06		182.00	274.00	975.00	17.00	52.00		57
78,772.15		375.00	628.50	1,125.00	61.00	137.00		58
24,238.65		933.00	369.67	825.00				59
47,392.43		322.50	552.88	525.00	36.00	85.00		60
28,165.47		462.00	251.00	825.00	103.00	80.90		61
70,723.43		455.00	508.00	825.00		246.00	23.00	62
39,136.13		510.00	165.00	825.00	29.00	340.45	3.00	63
105,870.76	300.00	812.00	174.35	375.00	27.00	363.00		64
32,234.58		560.00	352.63	600.00				65
53,877.08		98.50	430.00	600.00		227.00		66
62,363.87		960.00	449.00	450.00		138.55	66.00	67
52,581.92		148.00	685.00	525.00	140.00	90.50		68
35,355.74		555.00	498.00	600.00		210.50		69
7,765.99		867.00	445.50	450.00	9.00	155.00		70
70,199.33		618.00	819.90	750.00	34.00	116.50		71
27,819.64		399.00	738.00	450.00		51.00		72
67,392.87		1,334.00	1,346.65	900.00		404.45		73
7,872.53		190.00	178.60	675.00				74
54,845.90		232.00	375.88	475.00	5.00	20.50	15.00	75
71,744.12		896.00	150.30	450.00	12.00	130.72	79.00	76
53,350.34		803.00	471.35	575.00		331.95	.50	77
30,755.50	150.00	940.00	160.00	825.00		212.45		78
21,218.08		360.00	231.00	375.00	41.00	114.15		79
64,589.31		906.00	372.00	600.00	65.00	266.20	39.00	80
33,993.43		1,181.84	643.47	450.00	23.00	397.73		81
33,552.38			450.00	450.00	334.00	802.00		82
22,617.44		315.00	286.65	618.65		56.45	10.00	83
22,361.99		408.00	138.00	600.00	49.00	9.00	5.00	84
30,678.57		557.47	5.00	825.00		22.50		85
33,513.58		516.00	225.00	525.00		121.50	60.00	86
32,492.17		610.00	706.50	525.00	24.00	70.00		87
29,091.40		874.50	88.00	675.00	223.00	212.50	46.25	88
36,660.94		292.00	485.50	375.00		50.00		89
41,629.24		475.00	635.00	450.00	85.00	25.00	50.00	90
28,402.44		114.00	230.00	200.00		43.15		91
36,334.08		534.00	202.50	525.00		44.80		92
35,502.41		263.00	546.00	825.00		83.00		93
57,400.35	50.00	156.00	355.75	450.00		35.00	7.00	94
33,637.17		207.35	506.17	450.00		156.85	129.37	95
14,038.20		670.00	160.50	600.00		258.00		96
48,411.07		696.17	349.95	525.00		97.30		97
31,164.99		216.00	633.50	525.00	24.00	227.65		98
31,203.28		147.00	329.00	525.00		85.50		99
31,231.44		630.00	17.50	225.00	51.00	139.00		100
22,430.39		237.00	636.25	600.00		36.00		101
7,260.97		186.00	199.50	225.00		162.25		102
22,654.44		328.00	176.00	550.00				103
19,330.60			473.52	525.00	60.00	119.00		104
13,085.25		222.00	35.00	375.00	94.00	119.50		105
19,723.89		351.00	753.50	450.00	57.25	102.00	34.50	106
13,302.92		10.40	383.75	225.00		10.00		107
10,491.20		552.00	270.50	150.00		40.00		108
13,869.63		256.00	168.00	300.00		43.50		109
22,260.72		129.00	201.50	375.00		51.00		110

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1926;

No. in order of population	Cities	Office					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	Grand Total	\$ 430,748.45	\$38,294.32	\$57,834.01	\$31,975.37	\$ 3,588.98	\$ 371,447.09
1	Des Moines	7,002.58	269.25	4,500.00	1,855.00		21,650.55
2	Sioux City		22,991.86	1,426.46	4,970.82		
3	Davenport	2,994.32		894.60			
4	Cedar Rapids			16,689.84			17,745.39
5	Dubuque			3,118.75	2,353.80		
6	Council Bluffs	27,048.97	6,737.00	507.01	1.00		
7	Waterloo	11,889.60	43.40	3,504.00	206.00		77,272.62
8	Clinton			1,628.20	240.00		1,000.00
9	Burlington	96,408.72		2,620.66	247.00		
10	Ottumwa	137.02	204.77	125.00	55.00		9,801.60
11	Mason City		10.00	519.45	405.65		17,823.76
12	Ft. Dodge	3,035.55	3,668.00	3,589.21	190.00		1,335.33
13	Marshalltown	6,780.30			335.23		
14	Muscatine		2,935.26		457.40		20,666.20
15	Iowa City	26,449.53		76.25	607.40		4,000.00
16	Keokuk			18.83	1,860.60		3,911.11
17	Boone	16.62	37.60	378.95		22.17	
18	Ft. Madison	45.44	124.94	97.20	57.75	64.56	34.08
19	Oskaloosa	572.55		242.12	84.00	869.18	
20	Ames	3,207.75					
21	Centerville				22.40		
22	Creston			53.50	10.00		
23	Oelwein			25.00		1,119.07	
24	Newton	230.00					
25	Cedar Falls		5.00	381.75	15.50		500.00
26	Webster City	724.23		24.85	800.00		998.15
27	Charles City	1,312.65		571.36	264.50		
28	Fairfield				200.00		
29	Perry	1,366.37			100.00		
30	Red Oak			381.25	20.00		
31	Atlantic				50.00	23.48	29.70
32	Shenandoah			910.60	1,733.34		1,635.67
33	Chariton		138.35	40.00	160.00		2,686.42
34	Albia			81.40			
35	Estherville	706.92			606.00		47,500.00
36	Cherokee						
37	Spencer	553.99			35.00		
38	Clarinda	7,734.50		600.00	4,021.70		
39	Grinnell		616.15		200.00		
40	Le Mars						
41	Marion			301.50	23.00		
42	Carroll				50.00		73,845.72
43	Mt. Pleasant						
44	Valley Junction	51,236.58					6,525.98
45	Washington			6,014.00	45.00		
46	Missouri Valley						
47	Eagle Grove				330.50		
48	Decorah	20,206.65			50.00		
49	Iowa Falls			2,025.70	189.50		
50	Algona						
51	Storm Lake	254.77				236.57	2,229.44
52	Knoxville	17,570.96			55.00	54.00	
53	Maquoketa	34,428.07					828.10
54	Waverly	2,665.11			24.00		
55	Belle Plaine						
56	Indianola			180.00			22.43

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1925

Receipts					Street Department Receipts				No. in order of population
Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting	
\$111,099.43	\$ 158,691.17	\$ 2,793.23	\$46,921.83	\$ 2,205,568.45	\$22,338.10	\$ 1,841.49	\$32,495.37	\$109,828.04	
4,086.72	892.72		779.59	204,739.41	12,100.80			99,711.09	1
1,997.90			225.43	163,292.38	7,070.00		11,478.32	4,301.04	2
1,719.88	74,518.27		2,770.93	136,737.58	1,610.31	202.05	7,930.77	1,818.25	3
1,400.23	6,715.45		1,273.00	84,542.14					4
21,597.83	3,619.44		854.59	73,038.90				34.33	5
22,293.39	21,756.57		12.00	122,175.63				8.85	6
137.75	1,344.95	495.00	978.63	145,200.76		134.25		90.40	7
134.38	17,856.68		651.51	36,804.99			804.86	140.80	8
11,755.40	569.80	75.00	125.96	148,742.48			2,260.62	302.50	9
6,550.20	10,305.62		500.30	55,080.26					10
2,163.37	505.47		4,055.88	55,126.19					11
365.62	574.04	25.00	446.96	39,057.83					12
8,945.02	304.40		388.67	32,836.25					13
802.51			232.26	30,305.13		.27		81.20	14
7,000.31			39.22	54,339.86		167.59		19.25	15
545.56	365.41			15,022.76				12.75	16
	6,900.97		149.39	19,248.15		2.25		141.00	17
	10.00		31.12	12,611.44	76.00				18
184.05	121.39			8,429.90			14.25		19
1,178.43	2,255.00			14,771.43					20
1,756.26	77.48		826.18	9,109.66			33.40		21
4.30				5,072.35				51.28	22
61.24			17.27	7,533.86					23
		308.32	1,206.42	7,321.19		4.22	11.98	53.03	24
1,227.00		75.00	20.05	6,582.53	192.35	27.61			25
282.53			37.00	6,160.71	24.00	3.40			26
82.37			197.00	5,971.69	14.47				27
48.53			16.44	5,109.39		47.65	6,197.87		28
52.97		38.56		5,659.97	129.45	2.25	172.00	14.25	29
46.15		131.00	23.20	4,570.27		36.62		221.88	30
				4,511.28	31.25		20.00		31
139.00	955.50		156.35	12,437.51	32.50	6.65			32
16.02			14,000.00	19,372.84					33
105.98			227.90	3,544.88		5.00			34
.40			3,963.00	56,548.89					35
439.95		122.50	454.55	6,183.18		24.74		13.50	36
				4,657.84					37
694.80	129.00		168.91	16,786.37					38
		8.30	241.79	5,722.84		36.75	42.00		39
			721.60	5,004.35			1.00		40
103.67			1.00	2,683.07		17.50			41
23.80				77,539.67					42
			102.29	1,384.04					43
			3.75	59,908.01			202.50	69.85	44
28.16			43.00	8,827.16			2.00		45
23.54			766.51	4,522.97	210.00	2.00		3.80	46
45.55			5.00	3,787.30	165.00				47
180.00	88.00		388.55	23,314.45	21.28	65.27	748.61		48
319.13		24.85	1.50	6,775.20					49
			86.50	1,910.55					50
120.30			158.64	5,996.37		32.70			51
3,000.00				22,050.96					52
				37,505.67		46.29			53
414.00			54.61	5,365.81					54
20.57				2,879.92		8.95			55
			51.00	2,115.43		10.50		1.00	56

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1926; BALANCE

No. in order of population	Cities						Office
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
57	Manchester				180.00		
58	Denison				283.40		37.45
59	Independence						8,232.27
60	Hampton	70.85			1.00		
61	Vinton				125.00		6,500.00
62	Jefferson	466.70		10.15	51.50		
63	Cresco						
64	Pella				45.00	1,200.00	20,000.00
65	Winterset	24.86					153.68
66	Sheldon		28.49				
67	Osage	153.11	468.35	1.10	10.00		
68	Clear Lake			11.50	75.00		
69	Eldora						3,524.10
70	Mystic						
71	Harlan			64.50	75.00		
72	Nevada			556.65			
73	Clarion			132.45	6.00		22.50
74	Osceola			1.35	90.00		
75	Emmetsburg		15.90	83.75	44.55		4,539.80
76	Sac City	1,868.90		136.63	281.25		
77	Waukon	960.63					
78	Tama						
79	Glenwood				2,137.00		
80	Hawarden			24.35	900.00		
81	Colfax	21.00					
82	Bettendorf				148.30		
83	New Hampton	12,741.11					
84	Anamosa	1,156.89		36.00			35.33
85	Bloomfield				12.00		
86	Sigourney			710.00			
87	Humboldt			41.00			
88	Monticello	2,320.09		163.19	13.50		2,500.00
89	Lake City	78.78		3,321.75	741.75		
90	Rockwell City	4,113.40		24.64			3,000.00
91	Madrid	3,338.66		178.61			
92	Audubon			72.10	2,442.03		4,000.00
93	Marengo			27.90	60.00		17.50
94	Tipton	16,309.66					
95	Rock Rapids	27,729.05		34.00			30.81
96	Dyersville			25.00	362.50		
97	Ida Grove			40.46			
98	Villisca	7,846.11					
99	Onawa	561.00		74.00			
100	Bedford			87.00			
101	Forest City				542.50		
102	Eldon	26,259.45		151.00			6,751.34
103	De Witt						
104	Leon						
105	Hamburg			95.00	161.00		
106	Corning	88.50		152.20			
107	Seymour						
108	Toledo			43.47			
109	What Cheer			46.82			
110	Stuart						

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1925—Continued

Receipts					Street Department Receipts				No. in order of population
Refunds	Private trust accounts	Donations	Miscellaneous	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting	
			142.27	1,822.27					57
1,898.20				4,545.55		1.50			58
100.00			235.55	10,695.49				5.50	59
			534.86	2,128.09					60
50.65			85.04	8,482.59			938.50	83.18	61
5.68			441.61	3,032.64			198.96		62
				1,872.45					63
80.28			142.52	23,519.15					64
48.68				1,739.85					65
			29.95	1,413.94					66
62.50		20.00	72.90	2,851.51				1,116.78	67
481.25		21.95	307.16	2,485.36					68
2.50			2,073.08	7,463.18		194.12			69
			12.50	1,939.00					70
35.58				2,513.48					71
4.30		70.00		2,268.95				206.00	72
	297.50	74.52	133.82	4,701.89		2.10			73
4.21			16.55	1,155.71				4.00	74
2.28			13.77	5,823.43		78.40		34.75	75
				4,004.80		4.88			76
19.78			28.76	3,190.97					77
				2,287.45					78
			2.14	3,260.29					79
				3,172.55					80
			61.00	2,778.04		12.00		18.56	81
			50.75	2,235.05					82
		1,002.89		15,030.75		81.46	64.46	81.46	83
1.14			162.24	2,600.60				159.00	84
			21.46	1,443.43		.50			85
			500.56	2,658.06		17.00			86
				1,976.50		18.15		1,000.00	87
348.00			1.38	7,465.41					88
				5,344.78					89
.07				8,858.11		12.25			90
			124.72	4,229.14					91
750.00			1,175.81	9,746.24					92
			420.00	2,242.46					93
28.56				17,391.97		3.70	1,367.27	8.70	94
				29,243.60					95
65.00			21.05	2,162.05		10.50		20.00	96
		42.00		1,750.88					97
	427.51		61.05	9,960.82					98
			437.24	2,158.74					99
			1,268.40	2,367.90		27.55			100
			195.74	2,247.49					101
5,011.93			225.00	39,171.47					102
			510.15	1,564.15		418.00			103
				1,177.52					104
4.60				1,106.10					105
21.20	100.00			2,110.15		62.29			106
				629.15					107
35.17				1,091.14		10.98			108
				814.32					109
		258.40	6.80	1,021.70		1.60			110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION; AREA
MARCH 31, 1926;

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
	Grand Total.....	\$36,257.73	\$30,249.23	\$ 233,009.96	\$ 2,483,171.54	\$82,315.68	\$24,808.97
1	Des Moines.....		904.26	112,776.15			
2	Sioux City.....	4,048.13	9,956.41	37,453.90	285,092.95	13,132.26	148.24
3	Davenport.....	2,823.57	1,884.31	16,269.26	6,864.70		
4	Cedar Rapids.....				204,864.51		
5	Dubuque.....		569.00	603.33	173,856.29	10,264.53	4,079.94
6	Council Bluffs.....		87.75	96.60	233,151.77		381.83
7	Waterloo.....	15.25	1,017.27	1,257.17	137,478.93	6,552.86	1,936.77
8	Clinton.....			945.66			
9	Burlington.....	150.00	63.50	2,782.62			
10	Ottumwa.....				104,218.95	9,070.63	
11	Mason City.....		1,730.50	1,730.50	84,377.36	13,971.63	
12	Ft. Dodge.....	385.55	132.61	518.16	88,940.26	4,465.66	4,986.10
13	Marshalltown.....		628.66	628.66			
14	Muscatine.....			81.47	57,639.43		
15	Iowa City.....	887.80	110.25	1,184.89			
16	Keokuk.....	46.18	1,317.87	1,376.80			
17	Boone.....	47.85	178.00	369.16	67,502.65		914.73
18	Ft. Madison.....			76.60			
19	Oskaloosa.....	225.00	314.13	553.38	59,005.00		1,120.28
20	Ames.....				42,163.94		660.55
21	Centerville.....		29.14	62.54			
22	Creston.....	50.65		101.93			
23	Oelwein.....	34.08	115.27	149.35	17,958.65	1,665.91	
24	Newton.....	95.27	61.60	226.10	54,981.84	162.13	1,457.00
25	Cedar Falls.....			219.96	28,402.83		
26	Webster City.....		283.84	311.24	11,463.00		291.44
27	Charles City.....			14.47	16,051.12	1,322.04	36.05
28	Fairfield.....	60.75		6,306.27	27,111.8	1,437.25	728.46
29	Perry.....	17.59	254.65	590.10	18,837.1	797.10	17.00
30	Red Oak.....		.60	259.10	19,055.8	1,210.57	231.55
31	Atlantic.....		10.00	61.25	36,517.08		
32	Shenandoah.....		57.28	96.52	16,253.18	709.56	55.40
33	Chariton.....	80.00		30.00	16,156.16	858.75	
34	Albia.....	111.80		116.80	11,955.28		
35	Estherville.....				10,593.34	529.29	230.40
36	Cherokee.....			38.24	13,291.48	695.25	314.02
37	Spencer.....				12,514.57		
38	Clarinda.....				16,453.16		
39	Grinnell.....	338.10		416.85	21,574.20	124.00	
40	Le Mars.....		15.00	19.00			
41	Marion.....			17.50			
42	Carroll.....				22,102.71		
43	Mt. Pleasant.....				12,096.12	6.00	217.17
44	Valley Junction.....		6.25	278.60	12,977.41	312.40	2,413.87
45	Washington.....	252.00	50.55	304.55	17,521.13		
46	Missouri Valley.....		93.10	308.90	12,728.32		
47	Eagle Grove.....		37.00	202.00	7,687.34	153.80	6.00
48	Decorah.....	137.50		972.66	9,544.53		
49	Iowa Falls.....				12,958.66	844.62	
50	Algona.....	340.00		340.00	9,741.33	1,346.34	
51	Storm Lake.....			32.70	17,295.76		1,078.26
52	Knoxville.....				20,084.25		
53	Maquoketa.....	148.12	22.40	216.81	7,752.72		
54	Waverly.....				9,905.52	242.75	37.49
55	Belle Plaine.....			8.95	7,553.64		
56	Indianola.....	569.57	4,864.79	5,445.86	9,100.81	824.32	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1925

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				
\$ 2,590,296.19	\$ 1,430,779.92	\$ 38,934.66	\$ 36,226.67	\$ 1,505,941.25	\$ 102,182.98	\$18,034.58	\$37,570.19	
298,373.45			2,495.45	2,495.45			2,125.00	1
6,864.70							2,474.18	2
204,864.51							3,850.28	3
188,200.76								4
233,533.60							1,397.04	5
145,968.56							502.80	6
								7
							120.50	8
113,289.58							10,000.00	9
98,348.99							738.98	10
98,392.02							250.00	11
	106.02	342.67	175.83	624.52			671.66	12
57,639.43	71,554.03			71,554.03				13
								14
							3,658.25	15
68,417.38							750.10	16
			1,263.63	1,263.63				17
60,125.28							391.93	18
42,824.49	148,564.82		2,924.96	151,489.78				19
							319.19	20
								21
19,624.56								22
56,600.97			3.25	3.25	49,642.04			23
28,402.83	92,867.70			92,867.70			379.05	24
11,754.44	84,287.18	14,509.26	14,211.96	113,008.46	29,803.02			25
17,409.21							355.86	26
29,277.51								27
19,651.25								28
20,498.01								29
36,517.08	90,411.22			90,411.22				30
17,018.14								31
17,014.91								32
11,955.28								33
11,353.03	50,278.97	1,695.53	8,983.47	60,957.97	22,737.92			34
14,800.75							245.80	35
12,514.57	105,541.08			105,541.08			58.64	36
16,453.16							100.10	37
21,698.20							759.17	38
								39
								40
22,102.71							2,705.99	41
12,319.29	59,260.96		899.82	60,160.78			194.50	42
15,703.68								43
17,521.13							225.74	44
12,728.32							175.00	45
7,847.14							2,041.89	46
9,544.53							207.75	47
13,803.28							205.14	48
11,087.67	63,450.05	3,424.99	330.19	67,205.23				49
18,374.02								50
20,034.25								51
7,752.72	16,797.73	15.16		16,812.89			153.94	52
10,185.76	54,997.73	319.75	40.82	55,357.80				53
7,553.64								54
9,925.13	51,535.26	10,971.25	533.41	63,039.92				55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION; AREA
MARCH 31, 1926; BALANCE

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Rentals	Sales	Miscellaneous
57	Manchester				7,439.50		5.00
58	Denison		2.00	3.50	16,885.28		
59	Independence		127.41	132.91	63,960.94		1,347.24
60	Hampton				9,231.89		
61	Vinton		974.39	1,996.07	12,227.27	954.21	16.87
62	Jefferson		21.00	219.96	10,207.94	563.52	9.15
63	Cresco				7,111.28	1,573.07	
64	Pella				14,238.38	742.50	273.36
65	Winterset	52.00		52.00	4,331.58	82.75	
66	Sheldon				4,560.72		
67	Osage		7.50	1,124.28	6,945.54	215.75	262.70
68	Clear Lake	1,740.00		1,740.00	11,980.79		
69	Eldora	517.00		711.12	7,470.92		
70	Mystic						
71	Harlan				11,497.22	371.25	
72	Nevada			206.00	7,451.46		
73	Clarion		10.00	12.10	6,710.23		
74	Osceola			4.00	6,700.78		
75	Emmetsburg			113.15	7,785.56		196.00
76	Sac City			4.88	7,627.05		
77	Waukon		40.00	40.00	6,302.15	134.00	331.54
78	Tama				7,501.01		
79	Glenwood		5.00	5.00	6,119.92		
80	Hawarden				7,156.38		20.00
81	Colfax			30.56	4,642.95	110.00	
82	Bettendorf		644.12	644.12			
83	New Hampton			227.38	8,704.82	70.10	80.15
84	Anamosa			156.00	8,003.19		
85	Bloomfield		34.30	34.80	3,600.62		317.22
86	Sigourney		732.00	749.00	5,091.76		
87	Humboldt	9,003.83	2,092.31	12,114.29	5,610.45		
88	Monticello				4,769.40		
89	Lake City					4,786.65	13.00
90	Rockwell City			12.25	8,374.89		
91	Madrid		519.03	519.03	3,586.38	242.17	
92	Audubon				11,953.35		
93	Marengo				4,809.48		
94	Tipton			1,379.67	7,669.41	195.00	11.35
95	Rock Rapids				7,636.36		
96	Dyersville		140.18	170.68	3,200.00		
97	Ida Grove				4,732.01		
98	Villisca	14,034.98		14,034.98	5,870.97		
99	Onawa		30.00	30.00	6,046.23	107.91	25.00
100	Bedford			27.55	4,381.65	216.36	
101	Forest City	87.25		87.25	6,475.81	23.55	510.00
102	Eldon						
103	De Witt		25.50	443.50	3,118.52		
104	Leon				8,191.74		
105	Hamburg				2,948.04		2.84
106	Corning		43.00	105.29	5,195.10	1,182.59	
107	Seymour				2,814.93	44.65	
108	Toledo			10.98	5,261.57		45.00
109	What Cheer				1,838.81		
110	Stuart	8.00	2.50	12.10	4,371.59		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1925—Continued

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				
7,444.50								57
16,385.28	83,849.60			83,849.60			00.00	58
65,308.18								59
9,231.89							165.00	60
13,198.35	47,537.47	1,008.92	74.05	48,710.44				61
10,786.61								62
8,684.35							82.19	63
15,254.24	46,034.64	932.39	983.05	47,950.08			18.25	64
4,414.33	40,001.70	609.48		41,511.18				65
4,500.72								66
7,423.90							710.84	67
11,089.79								68
7,470.92							107.39	69
								70
11,868.47	45,230.74	269.20	1,141.02	46,700.96				71
7,451.46							388.25	72
6,710.23							138.43	73
6,700.78								74
7,081.56							163.64	75
7,627.05								76
6,767.69								77
7,501.01								78
6,119.02							57.75	79
7,176.38	34,257.01	2,312.72	1,295.50	37,865.23			15.00	80
4,752.95								81
								82
8,855.07	33,061.17	553.87	15.00	33,630.04		2,178.94		83
8,003.19							15.15	84
3,917.84	44,230.53	287.42	825.58	45,343.58			4.00	85
5,091.76								86
5,610.45								87
4,769.40								88
4,709.65			20.00	20.00				89
8,374.89							93.49	90
3,828.55								91
11,953.35								92
4,809.48								93
7,875.76	27,443.14	276.13	10.18	27,729.45			185.16	94
7,636.36	41,318.25			41,318.25		15,865.64	7.00	95
3,200.00								96
4,732.01								97
5,870.97								98
6,179.14	38,504.54			38,504.54				99
4,508.01							283.83	100
7,009.36							17.34	101
	22,256.84			22,256.84				102
3,118.52								103
8,191.74								104
2,950.88								105
6,377.69		125.67		125.67				106
2,859.58	15,406.55	1,190.25		16,596.80				107
5,306.57								108
1,838.81								109
4,371.59	21,034.85			21,034.85				110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1926;

No. in order of population	Cities	Receipts, Markets and Public Scales			
		Rentals	Sales	Miscellaneous	Total—markets and public scales
	Grand Total.....	\$ 31,631.59	63.50	\$ 483.73	\$ 32,138.82
1	Des Moines.....	16,135.45			16,135.45
2	Sioux City.....	2,199.00			2,199.00
3	Davenport.....				
4	Cedar Rapids.....	535.50	52.00		587.50
5	Dubuque.....	439.80		241.38	681.18
6	Council Bluffs.....	498.05			498.05
7	Waterloo.....				
8	Clinton.....				
9	Burlington.....	880.30			880.30
10	Ottumwa.....				
11	Mason City.....	439.40			439.40
12	Ft. Dodge.....	262.50			262.50
13	Marshalltown.....				
14	Muscatine.....				
15	Iowa City.....	67.59			67.59
16	Keokuk.....	3,950.04			3,950.04
17	Boone.....				
18	Ft. Madison.....	26.89			26.89
19	Oskaloosa.....				
20	Ames.....				
21	Centerville.....	830.73			830.73
22	Creston.....				
23	Oelwein.....				
24	Newton.....	20.05			20.05
25	Cedar Falls.....				
26	Webster City.....	870.73			870.73
27	Charles City.....	134.07			134.07
28	Fairfield.....	66.20			66.20
29	Perry.....				
30	Red Oak.....				
31	Atlantic.....				
32	Shenandoah.....				
33	Chariton.....				
34	Albia.....				
35	Estherville.....				
36	Cherokee.....				
37	Spencer.....	1,902.90	11.50		1,914.40
38	Clarinda.....	66.00			66.00
39	Grinnell.....				
40	Le Mars.....				
41	Marion.....				
42	Carroll.....				
43	Mt. Pleasant.....	58.29			58.29
44	Valley Junction.....				
45	Washington.....				
46	Missouri Valley.....				
47	Eagle Grove.....				
48	Decorah.....				
49	Iowa Falls.....				
50	Algona.....				
51	Storm Lake.....				
52	Knoxville.....				
53	Maquoketa.....			242.35	242.35
54	Waverly.....				
55	Belle Plaine.....				
56	Indianola.....				

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1925

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	
\$66,813.36	\$76,057.56	\$26,968.81	\$25,826.58	\$ 128,852.95	\$55,540.94	\$61,118.60	\$57,647.75	\$ 174,307.29	
	28,152.64		300.00	28,452.64	40,608.17	30.00	2,982.74	43,620.91	1
	1,257.85	16,042.05	540.78	17,840.18	2,437.00	2,433.85	373.20	5,244.05	2
64,443.36	15,861.83	32.00	2,097.06	18,590.94					3
	6,122.16		21.24	6,143.40					4
567.45	175.00	3,567.65	16,617.56	20,360.21	1,283.20			1,283.20	5
	8,067.31			8,067.31					6
	3,989.55	236.00	80.23	4,305.78					7
									8
1,168.00									9
	44.10	102.29	31.08	177.47					10
									11
									12
									13
558.90	371.94	4,630.95		5,002.89	387.50	5,926.05	15,053.93	21,367.48	14
			27.45	27.45		2,904.00	850.00	3,754.00	15
	424.00			424.00		7,311.94		7,311.94	16
									17
28.00						897.00		897.00	18
									19
					1,726.04	1,049.43	145.39	2,920.86	20
							369.25	369.25	21
		1,211.43		1,211.43		888.75	948.05	1,836.80	22
	395.00			395.00		1,711.30		1,711.30	23
					1,987.40	1,100.25	425.00	3,512.65	24
	5,625.05	1,008.74	2.50	6,636.29		975.00	847.65	1,822.65	25
						2,002.50	2,869.37	4,871.87	26
									27
									28
					270.08	1,318.00		1,588.08	29
	3,405.25		380.50	3,785.75	3,758.41	2,404.25	331.85	6,494.51	30
	400.00			400.00					31
						374.00	1,655.42	2,029.42	32
						2,539.00	4,165.50	6,704.50	33
									34
			11.57	11.57					35
					556.00	639.00	102.31	1,297.31	36
	317.00		977.65	1,294.65		3,639.14	18,619.31	22,258.45	37
47.65	1,021.11			1,021.11		3,127.85		3,127.85	38
			938.82	938.82	304.00	2,717.76	2,175.97	5,257.73	39
			278.90	278.90					40
						937.00	643.00	1,580.00	41
			1,691.37	1,691.37			125.00	125.00	42
			30.58	30.58	1,211.40	1,806.30		3,017.70	43
			290.42	290.42					44
									45
									46
	102.72			102.72		898.00	1,150.73	2,048.73	47
						500.00		500.00	48
		87.70		87.70					49
									50
	185.00	50.00		235.00					51
						939.76		939.76	52
									53
						806.00	1,532.14	2,428.14	54
									55
			45.00	45.00		32.00	79.20	111.20	56

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION; AREA;
MARCH 31, 1926; BALANCE

No. in order of population	Cities	Receipts, Markets and Public Scales			
		Rentals	Sales	Miscellaneous	Total—markets and public scales
57	Manchester.....				
58	Denison.....				
59	Independence.....				
60	Hampton.....				
61	Vinton.....				
62	Jefferson.....				
63	Cresco.....				
64	Pella.....				
65	Winterset.....				
66	Sheldon.....				
67	Osage.....				
68	Clear Lake.....				
69	Eldora.....				
70	Mystic.....				
71	Harlan.....				
72	Nevada.....				
73	Clarion.....				
74	Osceola.....				
75	Emmetsburg.....				
76	Sac City.....				
77	Waukon.....				
78	Tama.....				
79	Glenwood.....				
80	Hawarden.....				
81	Colfax.....				
82	Bettendorf.....				
83	New Hampton.....				
84	Anamosa.....				
85	Bloomfield.....	115.50			115.50
86	Sigourney.....				
87	Humboldt.....				
88	Monticello.....	219.55			219.55
89	Lake City.....				
90	Rockwell City.....				
91	Madrid.....				
92	Audubon.....				
93	Marengo.....				
94	Tipton.....	241.70			241.70
95	Rock Rapids.....	585.50			585.50
96	Dyersville.....	1,287.80			1,287.80
97	Ida Grove.....				
98	Villisca.....	50.00			50.00
99	Onawa.....				
100	Bedford.....				
101	Forest City.....				
102	Elton.....				
103	De Witt.....				
104	Leon.....				
105	Hamburg.....				
106	Corning.....				
107	Seymour.....				
108	Toledo.....				
109	What Cheer.....				
110	Stuart.....				

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1925—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	
			15.00	15.00					57
			100.00	100.00					58
	60.00		3.10	63.10					59
									60
									61
									62
									63
			119.67	119.67					64
						25.00		25.00	65
						299.00		299.00	66
						825.00		825.00	67
	5.00			5.00		380.00	387.00	767.00	68
			29.00	29.00					69
						154.50		154.50	70
									71
						608.00		608.00	72
						374.07		374.07	73
						849.07		849.07	74
									75
						1,445.12		1,445.12	76
									77
						511.35		511.35	78
			97.50	97.50					79
			1.00	1.00	164.99	400.00	190.00	754.99	80
									81
									82
									83
									84
							9.50	9.50	85
									86
	36.00		475.00	511.00	55.00	400.00	633.10	1,088.10	87
						230.00	14.00	244.00	88
									89
									90
									91
									92
									93
									94
						908.70		908.70	95
									96
	39.50			39.50					97
						725.75		725.75	98
					731.75	351.25	324.59	1,407.59	99
						35.00		35.00	100
									101
							2.50	2.50	102
						795.00		795.00	103
									104
						462.50	204.00	666.50	105
									106
			23.60	23.60		625.50		625.50	107
						425.66	438.05	863.71	108
									109
						290.00		290.00	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-E—CITIES—DATE OF INCORPORATION; AREA:
MARCH 31, 1926;

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.....	\$18,747.16	\$142,805.27	\$4,817,690.04	\$1,087,411.08	\$6,197.37	\$4,227.68
1	Des Moines.....			88,209.00	30,772.67		238.37
2	Sioux City.....			328,277.13	286,000.00	3,830.00	1,462.50
3	Davenport.....		16,806.42	108,679.60			
4	Cedar Rapids.....		6,344.72	221,790.41	208,000.00		
5	Dubuque.....		1,368.49	212,461.29	46,563.41	277.70	350.64
6	Council Bluffs.....			243,496.00	158,000.00		827.87
7	Waterloo.....			150,777.14			
8	Clinton.....				17,500.00		
9	Burlington.....		75,216.50	77,385.30	26,500.00	50.00	225.42
10	Ottumwa.....		350.51	123,817.56	26,000.00	140.00	178.39
11	Mason City.....			99,527.37	25,000.00	200.50	362.50
12	Ft. Dodge.....			98,904.52	86,000.00	995.00	395.40
13	Marshalltown.....			1,296.18	21,000.00	250.00	60.96
14	Muscatine.....			156,122.73			
15	Iowa City.....		26.75	3,875.79	31,125.00		
16	Keokuk.....			15,844.23			
17	Boone.....			69,167.48			
18	Ft. Madison.....		31.00	2,246.52			
19	Oskaloosa.....		13.50	60,530.71	1,500.00		
20	Ames.....			197,235.13			
21	Centerville.....			1,267.22			
22	Creston.....			3,048.23			
23	Oelwein.....			21,730.86			
24	Newton.....		19,245.03	129,023.99			
25	Cedar Falls.....	18,747.16	12.03	148,867.71			
26	Webster City.....			160,268.46			
27	Charles City.....		.36	17,899.50			
28	Fairfield.....			29,343.71			
29	Perry.....		269.26	21,508.59			
30	Red Oak.....		258.98	31,037.25			
31	Atlantic.....		4.40	127,332.70			
32	Shenandoah.....			19,047.56		77.00	
33	Chariton.....			23,719.41			
34	Albia.....		145.23	12,100.51			
35	Estherville.....			95,060.49			
36	Cherokee.....			15,843.36			
37	Spencer.....		25.00	143,606.79			
38	Clarinda.....		23.90	20,839.77			
39	Grinnell.....			28,653.92			
40	Le Mars.....			278.90			
41	Marion.....		700.00	2,280.00			
42	Carroll.....			26,625.07			
43	Mt. Pleasant.....		12,324.46	88,105.60			
44	Valley Junction.....			15,994.10			
45	Washington.....			17,746.87			
46	Missouri Valley.....			12,903.32			
47	Eagle Grove.....			12,040.48			
48	Decorah.....			10,252.28			
49	Iowa Falls.....			14,096.12			
50	Algona.....			78,292.90			
51	Storm Lake.....			18,609.02	15,000.00	145.00	
52	Knoxville.....			20,974.01			
53	Maquoketa.....			24,961.90			
54	Waverly.....			67,971.70			
55	Belle Plaine.....			7,553.64			
56	Indianola.....			73,121.25			

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1925

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REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-E—CITIES—DATE OF INCORPORATION; AREA:
MARCH 31, 1926; 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
57	Manchester			7,444.50			
58	Denison			100,309.97			
59	Independence		31.45	65,339.63			
60	Hampton			9,496.89			
61	Vinton			61,971.89			
62	Jefferson			10,780.61			
63	Cresco			8,766.54			
64	Pella			63,222.57			
65	Winterset			46,070.18			
66	Sheldon			4,859.72	28,500.00		
67	Osage			8,959.83			
68	Clear Lake			12,752.79	8,000.00		113.33
69	Eldora			7,607.31	5,750.00	70.00	12.30
70	Mystic			154.50			
71	Harlan			58,569.43			
72	Nevada			8,447.71	28,000.00		
73	Clarion			7,222.73			
74	Osceola		25.79	7,575.64			
75	Emmetsburg			8,145.20			
76	Sac City			9,072.17			
77	Waukon			6,767.69			
78	Tama			8,012.36			
79	Glenwood		158.40	6,433.57			
80	Hawarden			45,812.60			
81	Colfax			4,752.95			
82	Bettendorf				18,000.00		
83	New Hampton			44,664.05			
84	Anamosa		3,150.47	11,168.81			
85	Bloomfield			49,390.42			
86	Sigourney			5,091.76			
87	Humboldt			5,610.45			
88	Monticello		564.88	7,152.93			
89	Lake City			5,063.65			
90	Rockwell City			8,468.38	10,700.00		
91	Madrid		150.65	3,979.20			
92	Audubon			11,953.35			
93	Marengo			4,809.48			
94	Tipton			36,032.07			
95	Rock Rapids			66,311.45			
96	Dyersville		500.00	4,987.80			
97	Ida Grove			4,771.51			
98	Villisca			6,646.72			
99	Onawa		5,557.09	51,648.36			
100	Bedford			4,916.34			
101	Forest City			7,026.70			
102	Eldon			22,259.34			
103	De Witt			3,913.52			
104	Leon			8,191.74			
105	Hamburg			3,617.38	9,500.00	162.17	
106	Corning			6,503.36			
107	Seymour			20,105.48			
108	Toledo			6,170.28			
109	What Cheer			1,838.81			
110	Stuart			25,696.44			

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TABLE NO. 1-F—CITIES—DATE OF INCORPORATION; AREA
31, 1926; 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.....	\$ 74,701.77	\$ 95,764.23	\$ 547,405.31
1	Des Moines.....		19,346.24	25,354.73
2	Sioux City.....		9,849.91	
3	Daytonport.....		15,359.91	
4	Cedar Rapids.....		2,055.92	
5	Dubuque.....	17,460.00	605.09	38,917.76
6	Council Bluffs.....	15,175.00	2,148.50	379,627.89
7	Waterloo.....		2,144.41	4,830.82
8	Clinton.....	6,222.00	2,308.96	1,437.49
9	Burlington.....	3,006.62	5,471.81	53,100.05
10	Ottumwa.....		1,188.25	264.50
11	Mason City.....		811.14	750.00
12	Ft. Dodge.....		1,345.63	8.65
13	Marshalltown.....		764.68	2,650.00
14	Muscatine.....			
15	Iowa City.....		763.88	2,819.49
16	Keokuk.....	2,000.00	645.34	295.36
17	Boone.....		252.90	38.72
18	Ft. Madison.....		372.15	275.00
19	Oskaloosa.....	700.35	970.22	
20	Ames.....		840.00	763.73
21	Centerville.....			
22	Creston.....		365.47	2,056.91
23	Oelwein.....		297.79	
24	Newton.....		1,943.07	
25	Cedar Falls.....		387.56	56.31
26	Webster City.....		368.68	870.00
27	Charles City.....		426.12	
28	Fairfield.....		226.74	379.40
29	Ferry.....			
30	Red Oak.....		265.82	476.16
31	Atlantic.....	600.00	116.17	
32	Shenandoah.....		256.47	49.20
33	Chariton.....		919.49	
34	Albia.....		453.22	
35	Estherville.....		1,449.23	
36	Cherokee.....		555.90	
37	Spencer.....		974.76	
38	Clarinda.....		402.71	
39	Grinnell.....		319.34	108.73
40	Le Mars.....		218.26	
41	Marion.....		148.10	
42	Carroll.....		245.91	
43	Mt. Pleasant.....		503.54	711.11
44	Valley Junction.....		235.48	29,080.13
45	Washington.....		200.87	
46	Missouri Valley.....			
47	Eagle Grove.....		65.93	
48	Decorah.....		180.26	
49	Iowa Falls.....		369.04	1,120.40
50	Algona.....		342.72	
51	Storm Lake.....		368.09	3,103.53
52	Knoxville.....		243.45	
53	Maquoketa.....		66.80	
54	Waverly.....		608.07	
55	Belle Plaine.....		1,226.64	
56	Indianola.....		257.59	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH
APRIL 1, 1925

Total all receipts bonds, loans and miscellaneous	Overdrafts; Warrants Outstanding March 31, 1926; Balance April 1, 1925 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstanding March 31, 1926	Balances April 1, 1925	Grand total for year	
\$ 3,126,444.15	\$ 6,000.76	\$ 25,845,092.48	\$ 827,469.13	\$ 6,815,968.14	\$ 33,488,529.75	
75,712.01	299.88	2,928,050.76	100,707.36	848,179.92	3,876,938.04	1
301,142.41		2,138,298.79		303,177.60	2,531,476.48	2
15,359.91	377.20	1,639,095.00	100.86	829,312.59	2,469,198.45	3
211,633.93		1,127,422.40	3,085.05	100,518.08	1,291,026.13	4
391,067.08		1,797,356.44	6,035.76	49,771.97	1,853,164.17	5
638,779.35		1,635,367.54	15,946.55	352,845.60	2,004,159.78	6
57,704.95		1,067,350.92	78,467.16	144,284.51	1,290,102.59	7
27,539.14	4,530.22	410,230.44	35,908.41	109,028.21	645,167.06	8
88,445.90		620,168.67		88,502.30	708,730.97	9
27,771.14		482,352.60	6,528.10	90,006.24	578,880.94	10
27,124.14		482,755.46	167,959.68	127,154.31	777,869.45	11
97,450.25		508,339.34	26,500.41	90,686.70	715,526.45	12
74,562.88		297,004.51	2,182.01	45,478.01	345,264.53	13
		495,301.02	5,895.60	168,857.88	670,054.50	14
57,484.86		388,709.18	7,580.80	78,795.45	475,085.43	15
3,940.70		216,995.92	91.04	51,119.54	268,206.50	16
248,895.76		541,753.43	6,396.33	24,401.48	572,551.24	17
647.15		129,558.17	80.09	26,720.25	156,358.44	18
24,679.91		223,790.92	14,518.67	95,506.08	333,815.67	19
1,610.33		318,341.84	8.85	109,052.86	427,403.05	20
40,691.83		119,897.19	65.25	24,681.26	144,643.70	21
2,450.38		127,246.80	368.60	29,234.06	156,849.46	22
297.79		83,722.84	48,267.41	57,904.90	189,895.15	23
1,943.07		297,351.55	15,286.71	79,149.35	391,787.61	24
443.87		227,898.78	1,311.63	62,800.11	292,010.52	25
83,476.18		274,327.64	112.43	31,541.60	305,981.67	26
426.12		130,912.07	239.29	59,216.81	190,368.17	27
906.14		105,974.84	253.05	52,441.82	158,669.71	28
		111,556.95	19,858.37	49,443.90	180,859.22	29
741.98	3.60	119,349.35	11,323.43	49,537.09	180,209.87	30
716.17		118,518.99	15,709.02	30,005.63	234,233.64	31
522.67		88,227.52	1,289.72	19,000.28	108,607.52	32
919.49		80,131.60	639.91	11,197.41	91,969.01	33
453.32	2.00	69,857.85	150.00	39,889.82	109,897.07	34
1,449.23		266,831.83	2,183.73	82,401.76	351,417.32	35
555.90		108,689.92	3,688.22	60,305.14	172,683.28	36
974.76		222,091.51		47,874.25	269,965.76	37
402.71		75,515.68	7.55	41,408.53	116,931.76	38
428.07		90,721.63	8.35	58,851.07	158,581.05	39
218.26		57,147.60	11,289.91	47,857.11	116,294.62	40
6,167.27		52,692.22	174.94	17,143.28	70,010.44	41
245.91		195,395.05	1,654.58	43,027.20	240,076.83	42
1,214.65		125,238.29	31.50	63,729.28	188,999.07	43
42,219.17		155,645.09	3,457.78	26,504.28	185,007.15	44
205.87	782.46	88,181.36	3.85	102,509.54	190,694.75	45
		62,205.09	2,208.89	17,331.17	81,745.15	46
63.93		42,080.80	1,279.01	15,518.58	58,878.30	47
2,021.42		90,902.72	4.00	13,463.36	104,370.08	48
13,607.27		86,538.85	73.50	36,463.14	123,075.49	49
342.72		127,527.78	63.00	75,344.77	202,935.55	50
18,706.62		93,554.86	987.56	37,703.42	132,245.84	51
243.47		80,514.10	57,496.51	20,912.58	158,923.19	52
66.87		88,016.15	9,183.82	26,174.93	123,374.90	53
608.07		120,360.91		62,263.22	182,624.13	54
1,226.67		46,546.17	172.36	40,270.53	86,989.06	55
357.59	5.40	122,250.40	6,355.42	42,086.14	170,691.96	56

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-F—CITIES—DATE OF INCORPORATION; AREA
MARCH 31, 1926;

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
57	Manchester		159.77	
58	Denison		286.73	25,270.29
59	Independence		1,476.67	197.16
60	Hampton	9,000.00	380.72	
61	Vinton		342.66	
62	Jefferson		184.29	1,742.00
63	Cresco		340.70	1,500.00
64	Pella		323.88	
65	Winterset		500.26	
66	Sheldon			
67	Osage		399.84	
68	Clear Lake		209.72	700.00
69	Eldora		276.19	209.58
70	Mystic			
71	Harlan			
72	Nevada			
73	Clarion		232.93	
74	Osceola		178.99	1,501.43
75	Emmetsburg			
76	Sac City		362.20	1,304.70
77	Waukon		185.32	
78	Tama		96.52	
79	Glenwood		120.85	
80	Hawarden		154.72	
81	Colfax		40.18	
82	Bettendorf		92.32	
83	New Hampton	1,300.00	186.36	
84	Anamosa	55.28	123.83	318.00
85	Bloomfield		297.19	
86	Sigourney		87.36	
87	Humboldt	679.83	177.73	
88	Monticello	21,400.00	138.82	
89	Lake City		169.92	3,985.75
90	Rockwell City		142.53	
91	Madrid		203.80	247.00
92	Audubon			
93	Marengo		149.38	
94	Tipton		247.04	
95	Rock Rapids		759.21	6,926.69
96	Dyersville		44.08	
97	Ida Grove		139.50	
98	Villisca	1,000.00	213.27	45.43
99	Onawa		225.44	385.00
100	Bedford		770.27	1,052.17
101	Forest City		229.65	
102	Eldon		43.02	
103	De Witt		75.86	
104	Leon		104.31	
105	Hainburg		35.26	1,684.03
106	Corning		359.71	
107	Seymour		55.46	
108	Toledo		203.86	
109	What Cheer		33.75	
110	Stuart			

GENERAL TABLES—CITIES

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AREA: POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1925

Total all receipts bonds, loans and miscellaneous	Overdrafts; Warrants Outstanding March 31, 1926; Balance April 1, 1925 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstanding March 31, 1926	Balances April 1, 1925	Grand total for year	
159.77		73,589.60		10,009.10	83,598.70	57
25,557.02		209,188.19	729.63	118,459.91	328,377.73	58
1,673.83		102,080.51	1,205.96	61,611.64	167,898.11	59
20,562.00		79,579.41	6,906.00	29,502.36	115,987.83	60
342.66		100,958.68		37,288.12	138,246.80	61
1,926.29		86,682.93	1,951.66	11,929.01	100,563.60	62
2,506.83		52,281.95	7,494.60	48,069.98	107,846.53	63
323.38		192,935.86	5.00	27,277.56	220,218.42	64
500.26		80,596.87	200.60	57,339.99	138,137.55	65
28,500.00		88,650.74		14,221.85	102,872.59	66
399.84		75,699.33	27.24	28,040.90	103,767.47	67
24,467.80		94,027.87	13,323.03	23,354.15	130,705.05	68
6,513.47		57,650.82		26,108.45	83,759.27	69
		9,859.49	2,663.73	2,386.02	14,909.24	70
		131,282.24		35,682.79	166,965.03	71
28,000.00		66,742.30	5,452.17	6,414.79	78,609.26	72
232.93		79,562.52		14,127.93	93,690.45	73
1,680.42		18,288.30	59.00	21,424.78	39,772.08	74
118,673.81		187,601.52	6,957.81	20,771.76	215,331.09	75
1,666.90		86,492.87		41,027.94	127,520.81	76
185.32		63,584.32	418.95	20,454.97	84,408.24	77
96.52		41,151.83	725.00	16,419.66	58,296.49	78
120.85		31,037.79	1,408.59	5,981.13	38,427.51	79
154.72		113,729.18		23,272.22	137,001.40	80
40.18		41,595.16	3,275.07	4,115.10	48,985.33	81
18,092.32		54,523.87		3,595.32	58,119.19	82
1,486.36		84,025.98	1,390.00	25,104.40	110,430.38	83
497.11		36,787.51	1,024.21	15,628.10	53,439.82	84
297.19		81,844.41	9,891.94	35,175.59	126,911.94	85
87.36		42,099.76	7,100.00	4,510.87	53,710.63	86
857.56		53,050.97		12,754.41	65,805.38	87
21,538.82		65,248.56	1.50	8,352.14	73,602.20	88
4,155.67		51,225.04	5,902.93	12,725.48	69,853.45	89
10,842.53		69,810.51	2,915.61	13,393.40	86,119.52	90
592.80		37,722.61	13,731.83	9,258.56	60,713.00	91
		58,033.67	3,802.58	43,653.81	105,490.06	92
130,866.54		173,420.89		17,663.33	191,084.22	93
247.04		112,451.10	330.75	20,570.01	133,351.86	94
7,685.90		136,878.12	1,318.50	94,335.88	232,532.50	95
44.08		21,402.81	1,105.33	1,762.93	24,271.07	96
139.50		55,073.46	400.00	22,568.60	78,042.06	97
1,258.70		63,066.21	26.00	12,464.27	75,556.48	98
610.44		85,650.82		18,194.15	103,844.97	99
53,505.20		92,098.43	7,459.89	30,009.37	129,567.69	100
229.65		32,021.48	3,282.45	23,794.02	59,097.95	101
43.02		68,734.80		7,391.58	76,126.38	102
75.86		28,651.47	500.00	8,761.32	37,912.79	103
104.31		28,804.26	2,247.49	36,543.56	67,595.31	104
11,381.46		29,190.19	14,379.25	17,112.19	60,681.63	105
839.71		28,802.40		21,818.51	50,620.91	106
55.46		34,092.01	1,172.06	6,090.68	41,355.75	107
203.86		17,967.46	1,037.00	14,387.84	33,392.30	108
33.75		16,556.52	1,778.01	5,593.38	23,927.91	109
		48,990.96	700.00	15,724.65	65,415.61	110

TABLE 2-A—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	General Government Expenditures					
		City Officials				Total legal services	Total audits and examinations
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials		
	Grand Total	\$621,152.85	\$25,557.93	\$40,460.61	\$687,171.37	\$4,264.94	\$27,239.75
1	Des Moines	44,411.67	1,382.41		45,794.08		7,901.11
2	Sioux City	38,338.00		7,809.93	46,147.93		682.88
3	Davenport	44,777.91		1,240.70	46,018.61		1,634.45
4	Cedar Rapids	44,458.70	425.22	3,867.21	48,751.13	1,399.79	815.19
5	Dubuque	37,418.97	1,490.00	5,507.97	44,416.94		840.76
6	Council Bluffs	33,329.24			33,329.24		725.21
7	Waterloo	28,933.90			28,933.90		1,266.87
8	Clinton	13,772.34			13,772.34		664.97
9	Burlington	20,163.39		2,344.80	22,508.19		
10	Ottumwa	25,958.14			25,958.14		248.77
11	Mason City	21,906.54	873.68	3,292.01	26,072.23		598.50
12	Ft. Dodge	20,485.00			20,485.00		599.95
13	Marshalltown	5,747.10			5,747.10		361.39
14	Muscatine	17,180.89	13,386.18		30,567.07		893.96
15	Iowa City	15,822.07		1,038.36	16,860.43		
16	Keokuk	13,946.29		1,823.56	15,769.85		246.23
17	Boone	9,201.32	1,572.01		10,773.33		444.73
18	Ft. Madison	8,009.32			8,009.32		
19	Oskaloosa	6,926.98	127.00	853.39	7,907.37		347.25
20	Ames	9,055.00	307.42	71.68	9,434.10		126.00
21	Centerville	3,411.54			3,411.54		
22	Creston	2,666.25	994.95	2,531.73	6,192.93		
23	Oelwein	4,254.09		289.12	4,543.21		268.41
24	Newton	3,560.35		644.22	4,204.57		576.40
25	Cedar Falls	4,749.29			4,749.29		29.46
26	Webster City	2,233.04		11.30	2,244.34		442.51
27	Charles City	3,908.15			3,908.15		
28	Fairfield	1,570.83			1,570.83		272.56
29	Perry	4,112.50	526.97	257.11	4,896.58	684.18	
30	Red Oak	2,522.57			2,522.57	121.00	
31	Atlantic	1,697.50			1,697.50	16.00	
32	Shenandoah	3,615.00			3,615.00	212.35	
33	Chariton	2,041.00	943.66		2,984.66		
34	Albia	1,792.00	160.87		1,952.87		
35	Estherville	2,970.83			2,970.83		463.39
36	Cherokee	2,630.91		15.00	2,705.91		
37	Spencer	3,145.00			3,145.00		
38	Clarinda	6,169.63			6,169.63		269.46
39	Grinnell	4,312.00			4,312.00		
40	Le Mars	2,122.81			2,122.81		236.81
41	Marion	1,560.50		525.73	2,086.23		
42	Carroll	2,746.74		135.00	2,881.74		473.08
43	Mt. Pleasant	2,661.64		136.89	2,798.53		
44	Valley Junction	1,015.00			1,015.00		
45	Washington	2,213.96	2,655.12	50.00	4,919.08		
46	Missouri Valley	3,034.86	449.55		3,484.41		143.77
47	Eagle Grove	3,074.01			3,074.01		
48	Decorah	1,675.50		30.36	1,705.86		40.00
49	Iowa Falls	2,411.00		571.97	2,982.97		327.59
50	Algona	695.00			695.00		
51	Storm Lake	2,272.84		1,802.06	4,074.90		338.36
52	Knoxville	821.00			821.00		313.23
53	Maquoketa	905.00			905.00		339.46
54	Waverly	962.50		213.37	1,175.87		212.26
55	Belle Plaine	3,007.30		391.82	3,399.12		
56	Indianola	1,325.00			1,325.00		70.94

GENERAL TABLES—CITIES

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ING APRIL 1, 1925—BALANCE MARCH 31, 1926—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 expense	Salaries and wages	Betterments or outlay	Miscellaneous	Total city hall and other buildings	
\$96,339.31	\$44,498.28	\$ 235.15	\$17,163.41	\$61,896.84	\$82,440.09	\$ 114,456.40	\$ 104,303.32	\$ 301,199.81	
22,947.53	20,066.86			20,066.86	31,879.60	1,443.75	16,468.08	49,791.49	1
2,387.25	1,233.72			1,233.72	12,539.09	5,993.64	23,546.19	42,078.92	2
7,009.32	508.50		881.28	1,479.78	6,724.28	8,000.00	8,674.51	23,398.79	3
2,832.55	6,055.10		1,988.37	8,043.47	2,333.60	35.00	2,105.57	4,474.26	4
4,369.49	1,359.00		423.81	1,782.81	1,979.25		3,921.67	5,900.92	5
3,112.44	2,896.12		3,391.31	6,287.43	4,246.59	8,338.40	809.64	13,394.63	6
1,618.79			7.00	7.00	1,560.00	99.25	3,306.89	4,966.14	7
1,005.09						2,606.81	1,751.65	4,338.46	8
1,275.71			9.60	9.60	2,651.92			2,651.92	9
2,208.06	2,100.51		528.24	2,628.75		8,733.13	3.20	8,736.33	10
874.66	482.88		471.34	954.22	1,300.00	23,376.37	4,084.25	28,760.62	11
2,354.70			69.43	69.43		635.67	4,729.93	5,365.60	12
742.64	476.45		263.21	739.66		472.43	498.02	970.45	13
1,401.00			1,426.33	1,426.33	1,080.00		3,254.84	4,334.84	14
2,490.60	494.76		492.75	987.51	3,454.07		279.57	3,733.64	15
842.26			287.10	287.10					16
627.80	328.16		196.29	524.45	840.00	2,134.41		2,974.41	17
1,121.53			944.84	944.84	150.00	29.26	198.68	377.94	18
521.83	893.35		640.36	1,533.71		1,476.38	165.85	1,642.23	19
1,461.23	960.25		68.28	1,028.53	1,558.22	1,044.47		2,602.69	20
356.40	873.31		320.22	1,193.53			324.09	324.09	21
794.41	512.62		240.55	753.17	180.00		292.94	472.94	22
919.32	647.79		214.82	862.61	1,875.00	1,104.35	1,137.33	4,116.68	23
1,282.26	310.24		79.50	389.74	350.00	1,259.18		1,608.19	24
1,283.91	249.70		65.00	314.70					25
289.11	101.75		5.00	106.75	496.20		278.11	774.31	26
78.30	237.02		162.82	399.84			231.37	231.37	27
380.63	86.50		36.40	122.90		495.48		495.48	28
776.14						900.00		900.00	29
1,165.25	79.55	161.05		240.60		810.34	324.56	1,134.90	30
684.14	114.50		107.00	221.50	771.75	1,561.01	215.13	2,547.89	31
681.51						72.67	211.81	284.48	32
364.98			87.61	87.61		892.62		892.62	33
288.02	96.00		78.81	174.81		559.88		559.88	34
404.08			126.25	126.25		1,902.19	9.20	1,911.39	35
608.03	185.10		64.33	249.43		725.94	1,985.77	2,711.71	36
756.55	73.75		112.15	185.90					37
527.29			128.40	128.40					38
416.78	94.50		75.52	170.02	183.05	221.33	644.63	1,049.01	39
279.93	87.00		96.35	183.35	120.00	910.58		1,030.58	40
449.78	150.00		63.90	213.90		879.55		879.55	41
					585.00	472.50	192.35	1,249.85	42
460.32	165.75		120.55	286.30			869.74	869.74	43
301.10							186.64	186.64	44
425.49	150.02			150.02	1,326.62	10,000.00		11,326.62	45
136.75	5.38		143.92	149.30		456.47	142.66	599.13	46
477.09	91.50		26.60	118.10	1,035.00		20.45	1,055.45	47
773.08			105.00	105.00		1,994.06	172.76	2,166.82	48
202.67			11.73	11.73		307.15		307.15	49
190.95			88.50	88.50					50
646.46	246.60		228.23	474.83		1,172.75	136.02	1,308.77	51
225.30			161.53	161.53			191.53	191.53	52
679.34	106.60		68.00	174.60		587.51		587.51	53
189.55	107.50		87.75	195.25		218.57		218.57	54
233.94		69.00	5.00	74.00		356.76	4.56	361.32	55
410.79	82.50		36.38	118.88		139.14	53.36	192.50	56

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

No. in order of population	Cities	General Government Expenditures				
		City Officials				Total legal services
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials	
57	Manchester	1,672.75			1,672.75	141.80
58	Denison	1,497.00			1,497.00	143.04
59	Independence	983.25		2,369.48	3,352.73	
60	Hampton	2,510.96			2,510.96	4.50
61	Vinton	1,101.00			1,101.00	
62	Jefferson	2,072.00			2,072.00	
63	Cresco	1,838.50			1,838.50	40.17
64	Pella	1,695.00		22.24	1,717.24	276.95
65	Winterset	1,821.67		13.50	1,835.17	262.93
66	Sheldon	2,173.79			2,173.79	759.78
67	Osage	3,600.50			3,600.50	
68	Clear Lake	671.00			671.00	
69	Eldora	1,054.00		1,224.00	2,278.00	326.28
70	Mystic	757.84		19.99	777.83	
71	Harlan	865.00		526.24	1,391.24	
72	Nevada	922.00		219.63	1,141.63	
73	Clarion	1,825.75			1,825.75	5.58
74	Osceola	692.00			692.00	
75	Emmetsburg	833.00	105.22		938.22	
76	Sac City	1,316.10			1,316.10	20.00
77	Waukon	2,286.00			2,286.00	
78	Tama	1,382.80			1,382.80	
79	Glenwood	554.50			554.50	275.60
80	Hawarden	1,130.00		20.66	1,150.66	
81	Colfax	1,490.00		135.60	1,625.60	
82	Bettendorf	508.00			508.00	700.75
83	New Hampton	1,572.62			1,572.62	70.00
84	Anamosa	964.00			964.00	
85	Bloomfield	2,826.04			2,826.04	
86	Sigourney	900.00			900.00	
87	Humboldt	524.00			524.00	75.00
88	Monticello	2,098.00			2,098.00	
89	Lake City	1,331.15			1,331.15	
90	Rockwell City	588.00		20.75	608.75	
91	Madrid	1,025.00		19.50	1,044.50	
92	Audubon	1,147.00			1,147.00	217.47
93	Marengo	679.45		150.00	829.45	
94	Tipton	1,712.00			1,712.00	50.00
95	Rock Rapids	760.00			760.00	31.25
96	Dyersville	663.00		25.89	688.89	
97	Ida Grove	1,883.94			1,883.94	
98	Villisca	2,209.50			2,209.50	233.53
99	Onawa	790.89			790.89	
100	Bedford	792.60			792.60	
101	Forest City	368.50			368.50	78.90
102	Eldon	1,048.45			1,048.45	572.59
103	De Witt	1,280.00	157.67	196.95	1,634.62	
104	Leon	1,395.00			1,395.00	
105	Hamburg	277.67			277.67	585.92
106	Corning	795.00			795.00	
107	Seymour	770.00			770.00	
108	Toledo	657.00		3.59	660.59	23.00
109	What Cheer	310.70			310.70	
110	Stuart	789.00		37.30	826.30	

GENERAL TABLES—CITIES

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OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—
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 expense	Salaries and wages	Betterments or outlay	Miscellaneous	Total city hall and other buildings	
370.46	66.00		33.84	99.84		1,069.22	195.42	1,264.64	57
	35.56			35.56		825.19	328.47	1,153.66	58
533.50	109.50		13.00	122.50	136.60	1,159.69	216.30	1,512.59	59
373.42	87.00		35.67	122.67		3.02	15,140.45	15,143.47	60
574.51	45.00		109.67	154.67			212.13	212.13	61
442.90			.60	.60		343.91	685.50	1,029.41	62
345.02			10.35	10.35			260.35	260.35	63
464.93	240.00		632.00	872.00		202.65	233.93	436.58	64
206.76		5.10	8.00	13.10		429.76	342.09	771.85	65
196.99							202.03	202.03	66
341.84	82.50		44.25	126.75		21.95	41.60	63.55	67
311.44			79.53	79.53	205.72	848.90	68.82	1,123.44	68
104.83							107.13	107.13	69
105.07						122.19	170.96	293.15	70
149.48			25.62	25.62		295.90	245.27	541.17	71
396.82	70.50		6.00	76.50			5.89	5.89	72
234.73			26.60	26.60		198.73	177.53	376.26	73
230.89			168.86	168.86					74
232.49					232.50	33.90	439.18	705.58	75
427.29	87.50			87.50	142.08			142.08	76
365.95			108.87	108.87		861.63		861.63	77
2,107.16	72.00			72.00		60.70		60.70	78
245.49	60.00		11.00	71.00	600.00	1,603.32		2,203.32	79
245.98	64.50		77.63	142.13	480.00	1,008.32		1,488.32	80
162.40					88.00	206.98		294.98	81
285.10						617.90		617.90	82
227.23									83
284.82	83.25		17.84	101.09		4,200.22	1,295.35	5,495.57	84
172.37						153.32		153.32	85
153.25			39.44	39.44		713.46	900.00	1,613.46	86
29.13			7.13	7.13	158.90	410.00		568.90	87
705.97			41.25	41.25		410.91	137.69	548.60	88
144.25					240.00			240.00	89
727.87						266.23		266.23	90
323.35						218.64	37.47	256.11	91
398.74	71.17			71.17	650.00	1,500.00	653.70	2,803.70	92
26.25					196.80			196.80	93
40.62	67.50			67.50					94
481.99						106.93		106.93	95
165.14	54.00		36.16	90.16		765.78		765.78	96
324.79			22.28	22.28		621.60		621.60	97
226.70	68.07			68.07					98
259.44	34.39			34.39		1,143.77		1,143.77	99
40.80						207.00	55.43	262.43	100
157.70			18.92	18.92		163.43	56.52	219.95	101
861.85						106.50	39.77	146.27	102
109.30						43.27	361.13	404.40	103
367.50	106.00		93.75	199.75					104
741.51					90.10			90.10	105
261.70			26.94	26.94		182.07	96.83	278.90	106
126.56	63.00		31.87	94.87			17.33	17.33	107
	70.00		31.55	101.55		446.09		446.09	108
74.19			158.73	158.73			139.27	139.27	109
97.15	60.00		8.50	68.50		467.26	57.83	525.09	110

TABLE NO. 2-B—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.....	\$ 2,480.00	\$ 1,654.85	\$ 4,134.85	\$54,666.98	\$13,591.80
1	Des Moines.....	60.00		60.00	38,010.20	
2	Sioux City.....	60.00	117.33	177.33		36.00
3	Davenport.....	60.00		60.00	7,572.60	
4	Cedar Rapids.....	50.00		50.00		
5	Dubuque.....	50.00		50.00		
6	Council Bluffs.....	50.00	24.69	74.69		
7	Waterloo.....	50.00		50.00		
8	Clinton.....	40.00		40.00		
9	Burlington.....	40.00		40.00		
10	Ottumwa.....	40.00	57.92	97.92		
11	Mason City.....	40.00		40.00		
12	Ft. Dodge.....	40.00	32.38	72.38		
13	Marshalltown.....	40.00		40.00	2,078.00	1,120.00
14	Muscatine.....	40.00	35.00	75.00		
15	Iowa City.....	40.00		40.00		
16	Keokuk.....	40.00		40.00		1,488.26
17	Boone.....	40.00	19.85	59.85		
18	Ft. Madison.....	40.00	96.80	136.80	504.26	
19	Oskaloosa.....	30.00		30.00		
20	Ames.....	30.00	94.95	124.95		
21	Centerville.....				281.40	111.06
22	Creston.....	30.00		30.00	402.50	
23	Oelwein.....	30.00		30.00		
24	Newton.....	30.00		30.00		
25	Cedar Falls.....	30.00		30.00	1,502.09	
26	Webster City.....	30.00		30.00		
27	Charles City.....	30.00		30.00		
28	Fairfield.....	30.00		30.00	43.67	
29	Perry.....	30.00	96.40	126.40		
30	Red Oak.....	30.00	29.45	59.45		
31	Atlantic.....	30.00		30.00		
32	Shenandoah.....	30.00		30.00		
33	Chariton.....				20.00	1,596.88
34	Albia.....	30.00		30.00		
35	Estherville.....	30.00	42.13	72.13		
36	Cherokee.....	30.00		30.00		
37	Spencer.....	20.00		20.00	120.00	1,027.59
38	Clarinda.....	20.00	75.00	95.00		
39	Grinnell.....	20.00		20.00		
40	Le Mars.....	20.00		20.00		
41	Marion.....	20.00		20.00		
42	Carroll.....	20.00	51.30	71.30		1,458.52
43	Mt. Pleasant.....	20.00		20.00	1,100.00	460.00
44	Valley Junction.....	20.00		20.00		
45	Washington.....	20.00	56.52	76.52		
46	Missouri Valley.....	20.00	29.94	49.94		
47	Eagle Grove.....	20.00		20.00	756.71	2,036.66
48	Decorah.....	20.00	116.09	136.09		
49	Iowa Falls.....	20.00		20.00		
50	Algona.....	20.00		20.00		
51	Storm Lake.....	20.00		20.00		1,534.90
52	Knoxville.....					
53	Maquoketa.....	20.00		20.00		
54	Waverly.....	20.00	17.01	37.01	300.00	
55	Belle Plaine.....	20.00	51.33	71.33		
56	Indianola.....					

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

Miscellaneous	Total miscel- laneous	Total general government	Municipal Industries Water Works				No. in order of population
			Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
\$ 73,480.14	\$ 141,738.92	\$ 1,324,010.72	\$ 790,611.83	\$ 1,255,123.51	\$ 727,881.69	\$ 2,773,617.04	
	38,010.20	184,571.27			80,764.13	80,764.13	1
2,866.09	2,902.09	95,610.12	104,035.43	140,880.39	72,553.18	317,478.00	2
2,990.23	10,562.83	90,163.78					3
		66,366.39	55,009.01	54,034.13	21,329.87	130,463.01	4
1,861.06	1,861.06	59,221.98	29,633.68	36,929.58	88,777.80	155,341.06	5
1,626.58	1,626.58	58,550.22	58,223.96	80,434.23	97,631.12	231,289.31	6
2,470.08	2,470.08	39,312.78	40,239.83	89,376.11	2,411.30	132,027.30	7
698.82	698.82	20,519.68					8
4,418.64	4,418.64	30,904.06			28,619.26	28,619.26	9
6,178.16	6,178.16	46,056.73	23,518.20	38,781.70	107,922.17	170,222.07	10
3,014.33	3,014.33	60,314.56	40,349.78	49,787.40	1,341.00	91,478.18	11
2,820.88	2,820.88	31,768.00	37,918.06	24,739.84	8,159.75	70,817.65	12
8,958.96	12,156.96	20,758.20					13
		38,608.20	12,983.86	16,385.38	18,496.45	47,865.69	14
298.08	298.08	24,410.26	12,734.38			12,734.38	15
1,866.38	3,354.64	20,540.08	10,380.00			10,380.00	16
354.48	354.48	15,759.05	21,610.92	37,244.18		58,855.10	17
1,148.95	1,653.21	12,243.64		10,042.10		10,042.10	18
295.00	295.00	12,277.39	12,294.00	21,909.59	20,874.01	55,077.60	19
.40	.40	14,777.90	18,720.41	15,413.87	4,790.85	38,925.13	20
1,766.46	2,161.86	7,447.42					21
55.00	457.50	8,700.95					22
992.44	992.44	11,732.67	4,958.46	15,287.71	1,211.03	21,457.20	23
788.88	788.88	8,880.04	9,582.50	30,669.51		40,252.01	24
3,108.83	4,610.92	11,018.28	7,961.34	4,307.74	10,050.32	22,319.40	25
138.40	138.40	4,025.42	4,380.55		6,154.91	10,535.46	26
651.67	651.67	5,209.33	4,149.35	7,450.79	8,758.32	20,358.46	27
	43.67	2,916.07	7,787.51	9,068.89	268.93	17,125.33	28
402.11	402.11	7,785.41	6,434.31	17,003.58	2.25	23,440.14	29
		5,243.77	8,340.53	7,750.42	6,749.20	22,640.15	30
		5,197.03	22,691.75	14,449.30	211.23	37,352.28	31
660.01	660.01	5,483.35	7,534.38	8,645.79	1,884.18	18,064.35	32
	1,616.88	5,946.75	3,329.45	2,782.95	88.97	6,201.37	33
380.00	380.00	3,385.58	6,127.04	4,606.54	5,890.10	16,623.68	34
28.00	28.00	5,976.07	1,410.00	4,216.67	1,376.68	7,003.35	35
822.34	822.34	7,127.42	2,725.02	4,601.92	10,203.85	17,530.79	36
513.33	1,660.92	5,768.37	6,789.63	3,882.26		10,671.89	37
594.82	594.82	7,784.00	11,986.82			11,986.82	38
1,497.17	1,497.17	7,464.98	4,307.00	29,452.60	1,074.07	34,833.67	39
		3,873.48					40
150.00	150.00	3,799.46					41
378.39	1,836.91	6,512.88	8,064.31	13,380.12	277.71	21,722.14	42
	1,569.00	6,012.89	1,027.16	3,696.66	4,003.94	8,727.76	43
131.20	131.20	1,653.94	2,952.97	19,727.59	6,740.84	29,421.40	44
63.74	63.74	16,961.47	5,727.55	10,671.00	580.65	16,979.29	45
		4,533.30	9,776.91			9,776.91	46
	2,793.37	7,538.02	2,053.00	610.75	1,857.75	4,521.50	47
4.25	4.25	4,931.01	968.65	5,281.99	2,305.72	8,556.36	48
172.47	172.47	4,024.58	3,582.00	8,256.32	5,072.85	16,911.17	49
302.89	302.89	1,297.34	4,781.77	1,746.73	2,873.88	9,402.38	50
	1,534.90	8,398.22	5,078.19	21,513.02	3,807.29	30,398.50	51
125.29	125.29	1,837.88	3,225.80	10,917.86	389.66	14,533.32	52
		2,705.91	5,169.05	1,568.05		6,737.10	53
385.06	685.06	2,713.57	2,335.50	4,570.01	71.71	6,977.22	54
		4,189.71	3,810.85	1,388.41	901.65	6,100.91	55
45.00	45.00	2,163.11	3,024.41	4,614.22	975.83	8,614.46	56

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

No. in order of population	Cities	General Government				
		Municipal League			Miscellaneous	
		Dues	Other expenses	Total municipal league	Salaries and wages	Betterment or outlay
57	Manchester					
58	Denison	20.00	20.81	40.81		
59	Independence	20.00		20.00		
60	Hampton	20.00	28.39	48.39		
61	Vinton	20.00		20.00	152.10	
62	Jefferson	20.00		20.00		
63	Cresco	20.00		20.00		
64	Pella	20.00	40.35	60.35		
65	Winterset	20.00		20.00		
66	Sheldon	20.00	15.15	35.15		
67	Osage	20.00	20.00	40.00		
68	Clear Lake	20.00		20.00	648.70	
69	Eldora	20.00		20.00		
70	Mystic	20.00	159.50	179.50		
71	Harlan					
72	Nevada	20.00		20.00		
73	Clarion	20.00	30.00	50.00		
74	Osceola					
75	Emmetsburg	20.00		20.00		
76	Sac City	20.00		20.00		
77	Waukon	20.00	21.00	41.00		
78	Tama	20.00		20.00		
79	Glenwood	20.00		20.00		
80	Hawarden	20.00	26.60	46.60	119.00	
81	Colfax	20.00		20.00		
82	Bettendorf	20.00	111.30	131.30		
83	New Hampton					
84	Anamosa					
85	Bloomfield	20.00		20.00		
86	Sigourney					
87	Humboldt	20.00		20.00		
88	Monticello	20.00		20.00	380.75	
89	Lake City	20.00		20.00		
90	Rockwell City	20.00	34.62	54.62		
91	Madrid	10.00		10.00		
92	Audubon	20.00		20.00		
93	Marengo	20.00		20.00	50.00	
94	Tipton	20.00		20.00		
95	Rock Rapids	20.00		20.00		
96	Dyersville	20.00	19.09	39.09		
97	Ida Grove				625.00	629.65
98	Villisca	10.00		10.00		
99	Onawa	20.00	22.00	42.00		
100	Bedford	10.00		10.00		
101	Forest City	20.00		20.00		
102	Eldon	10.00		10.00		
103	De Witt	10.00		10.00		
104	Leon	10.00		10.00		2,083.34
105	Hamburg	20.00		20.00		
106	Corning	10.00	62.04	72.04		
107	Seymour					
108	Toledo	10.00		10.00		
109	What Cheer	10.00		10.00		
110	Stuart	10.00		10.00		

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926
TOTAL

Miscellaneous	Total miscel- laneous	Total general government	Municipal Industries Water Works				No. in order of population
			Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
264.00	264.00	3,813.49	2,435.00	5,541.87	565.87	8,542.74	57
2,014.35	2,014.35	4,884.42	16,919.12			16,919.12	58
		5,541.32	†12,248.65	22,290.96	23,548.09	58,087.70	59
268.28	268.28	18,486.69	2,238.98	37,384.47	142.24	39,765.69	60
166.12	318.22	2,380.53	1,333.36	5,905.35	4,691.61	11,930.32	61
346.75	346.75	3,911.66	1,544.50	6,744.40	122.84	8,411.74	62
		2,514.39		7,498.43		7,498.43	63
206.04	206.04	4,034.09	3,053.91	26,081.40	1,792.67	30,927.98	64
		3,109.81	856.33	1,077.41	17.82	1,951.56	65
332.60	332.60	3,700.34	3,627.06	20,850.45	7,336.70	31,814.21	66
151.00	151.00	4,323.64	1,404.45	6,986.02	829.65	9,220.72	67
161.16	809.86	3,015.27	3,099.73	11,295.77	2,187.04	16,582.54	68
130.00	130.00	2,966.24	7,494.22			7,494.22	69
105.90	105.90	1,461.45					70
		2,107.51	4,170.00	2,070.02	5,578.40	11,818.42	71
		1,640.84	1,492.94		4,568.42	6,061.36	72
		2,518.92		5,500.00	371.36	5,871.36	73
43.11	43.11	1,134.86	3,541.99			3,541.99	74
		1,896.29	2,683.17	4,812.68	2,361.40	9,857.25	75
		2,012.97		10,949.63		10,949.63	76
		3,663.45	2,660.50		5,340.25	8,000.75	77
		3,642.66	984.04	10,573.77	38.40	11,596.21	78
		3,535.50	1,579.73	3,433.48		5,013.21	79
375.99	494.99	3,568.68	†9,703.10	44,685.48		54,388.58	80
11.00	11.00	2,113.98	1,380.00	2,208.15	590.00	4,178.15	81
		2,243.05					82
196.50	196.50	2,066.35	1,343.74	3,985.48	202.59	5,531.81	83
443.24	443.24	7,288.72	1,200.00	10,742.05		11,942.05	84
458.08	458.08	3,629.81	1,847.00	5,945.73	317.22	8,109.95	85
11.71	11.71	2,717.86	263.94	4,884.92	1,800.00	6,948.86	86
		1,225.64	2,018.60	6,675.38		8,604.98	87
	880.75	4,126.85	3,995.51	9,712.25	165.65	13,873.41	88
2,450.32	2,450.32	4,185.72	1,500.00	6,997.10		8,497.10	89
		1,657.47	2,216.34	18,357.19	3,860.91	24,434.44	90
720.32	720.32	2,354.28	151.00	9,037.35	1,364.48	10,552.83	91
638.51	638.51	5,296.59	2,001.45		6,786.23	8,787.68	92
	50.00	1,122.50	2,050.82	2,819.66		4,870.48	93
		1,890.12	2,731.20	6,252.60	112.41	9,096.21	94
80.82	80.82	1,480.37	2,174.53	5,071.11	58.84	7,304.48	95
		1,749.06	275.00	1,935.00	1,529.76	3,739.76	96
103.00	1,357.65	4,210.26	1,077.00	1,543.37	924.64	3,545.01	97
831.07	831.07	3,761.62	8,236.19			8,236.19	98
180.00	180.00	2,450.49	1,174.96	5,166.48	1,012.38	7,353.82	99
		1,105.83	1,673.28	3,217.08	443.89	5,334.25	100
		863.97	1,935.40	982.81	1,810.57	4,728.78	101
3,417.26	3,417.26	6,056.42	2,394.80	11,399.13	2.00	13,795.93	102
		2,158.32		829.07	3,618.91	4,447.98	103
	2,083.34	4,055.59	1,350.00	7,613.42		8,963.42	104
122.19	122.19	2,102.19	1,047.75	330.47	31.09	1,409.31	105
		1,434.58	2,716.88	3,579.90		6,296.78	106
2,902.91	2,902.91	3,934.67	2,168.52	1,590.66		3,759.18	107
320.66	320.66	1,538.89	1,400.50	2,677.98	2,752.77	6,831.25	108
		692.89	2,291.36			2,291.36	109
		1,527.04	110.00		3,550.12	3,660.12	110

†Light and water combination.

TABLE NO. 2-C—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.....	\$ 341,691.25	\$ 632,971.40	\$ 354,392.90	\$ 1,329,055.55
1	Des Moines.....				
2	Sioux City.....				
3	Davenport.....				
4	Cedar Rapids.....				
5	Dubuque.....				
6	Council Bluffs.....				
7	Waterloo.....			13,400.00	13,400.00
8	Clinton.....				
9	Burlington.....				
10	Ottumwa.....				
11	Mason City.....				
12	Ft. Dodge.....				
13	Marshalltown.....	3,894.60	1,742.40	7,361.75	12,998.75
14	Muscatine.....	27,397.98	42,156.59	33,096.83	102,651.40
15	Iowa City.....				
16	Keokuk.....	14,628.17			14,628.17
17	Boone.....				
18	Ft. Madison.....				
19	Oskaloosa.....				
20	Ames.....	49,868.72	68,474.61	64,196.31	182,539.64
21	Centerville.....				
22	Creston.....				
23	Oelwein.....				
24	Newton.....			7.50	7.50
25	Cedar Falls.....	18,702.03	30,520.87	36,925.58	86,148.48
26	Webster City.....	25,511.90	5,136.41	46,048.59	76,696.99
27	Charles City.....				
28	Fairfield.....				
29	Perry.....				
30	Red Oak.....				
31	Atlantic.....	19,620.44	67,780.60	1,893.57	89,294.61
32	Shenandoah.....				
33	Chariton.....			3,830.00	3,830.00
34	Albia.....				
35	Estherville.....	12,991.00	3,081.27	21,128.60	37,200.87
36	Cherokee.....				
37	Spencer.....	24,473.95	51,284.42		75,758.37
38	Clarinda.....				
39	Grinnell.....				
40	Le Mars.....				
41	Marion.....				
42	Carroll.....				
43	Mt. Pleasant.....	10,789.62	5,700.89	26,010.88	42,501.39
44	Valley Junction.....				
45	Washington.....	692.13	5,116.36	138.16	5,946.65
46	Missouri Valley.....	57.95			57.95
47	Eagle Grove.....				
48	Decorah.....				
49	Iowa Falls.....				
50	Algona.....	14,864.04	5,715.96	23,463.82	44,043.82
51	Storm Lake.....				
52	Knoxville.....				
53	Maquoketa.....	5,121.06	10,471.62	120.64	15,713.32
54	Waverly.....	7,855.65	50,945.26	491.60	59,292.60
55	Belle Plaine.....	16,153.77	31,235.81	8,903.18	56,292.76
56	Indianola.....				

TABLE NO. 2-C—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
57	Manchester.....		57,135.32		57,135.32
58	Denison.....				
59	Independence.....				
60	Hampton.....	12,162.79	419.67	25,945.80	38,528.26
61	Vinton.....				
62	Jefferson.....				
63	Cresco.....	9,677.60	20,779.50	964.05	31,421.15
64	Pella.....	6,831.49	16,935.61	680.76	24,447.86
65	Winterset.....				
66	Sheldon.....				
67	Osage.....				
68	Clear Lake.....				
69	Eldora.....				
70	Mystic.....	9,906.00	20,648.31	23,014.76	53,569.07
71	Harlan.....				
72	Nevada.....				
73	Clarion.....				
74	Osceola.....				
75	Emmetsburg.....				
76	Sac City.....				
77	Waukon.....				
78	Tama.....				
79	Glenwood.....				
80	Hawarden.....				
81	Colfax.....				
82	Bettendorf.....	6,277.84	18,898.79	606.13	25,782.76
83	New Hampton.....				
84	Anamosa.....	7,116.61	31,910.70	2,490.89	41,518.20
85	Bloomfield.....				
86	Sigourney.....				
87	Humboldt.....				
88	Monticello.....				
89	Lake City.....				
90	Rockwell City.....				
91	Madrid.....				
92	Audubon.....				
93	Marengo.....	3,845.50	18,812.86	50.90	22,709.26
94	Tipton.....	14,681.85	32,117.01	33.15	46,832.01
95	Rock Rapids.....				
96	Dyersville.....				
97	Ida Grove.....				
98	Villisca.....	9,263.58	21,131.37	954.90	31,349.85
99	Onawa.....		1,870.14	69.50	1,939.64
100	Bedford.....				
101	Forest City.....				
102	Eldon.....				
103	De Witt.....				
104	Leon.....				
105	Hamburg.....			22.75	22.75
106	Corning.....	3,232.89	12,949.05		16,181.94
107	Seymour.....				
108	Toledo.....				
109	What Cheer.....	6,072.00		12,542.21	18,614.21
110	Stuart.....				

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—
TOTAL

[illegible]

TABLE NO. 2-D—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.....	\$2,319.85	\$10,162.94	\$13,107.78	\$25,590.57	\$162,389.76	\$23,489.76	\$44,769.03
1	Des Moines.....					63,615.06	2,682.61	8,120.63
2	Sioux City.....					9,550.97	1,536.58	2,353.03
3	Davenport.....	1,800.00	2,339.02	11,107.05	15,246.07	720.00		
4	Cedar Rapids.....	20.00	6,418.82	1,372.40	7,811.22			
5	Dubuque.....			19.53	19.53			
6	Council Bluffs.....							
7	Waterloo.....	175.00		125.00	300.00			
8	Clinton.....							
9	Burlington.....	324.85			324.85			
10	Ottumwa.....							
11	Mason City.....							
12	Ft. Dodge.....							
13	Marshalltown.....							
14	Muscatine.....		1,404.50	483.80	1,888.30	8,258.84	4,837.80	2,016.02
15	Iowa City.....					10,460.25		
16	Keokuk.....					4,002.62	385.70	2,364.70
17	Boone.....							2,277.50
18	Ft. Madison.....					1,574.50		86.23
19	Oskaloosa.....							
20	Ames.....					2,641.20	2,942.33	233.09
21	Centerville.....					120.00		1,384.94
22	Creston.....					2,730.20		242.02
23	Oelwein.....					1,652.44		164.06
24	Newton.....					1,200.00		416.39
25	Cedar Falls.....					1,238.55		570.40
26	Webster City.....					3,758.72		457.24
27	Charles City.....							
28	Fairfield.....					244.05	14.25	
29	Perry.....					1,491.60	45.33	20.75
30	Red Oak.....					4,194.85	316.72	266.12
31	Atlantic.....							
32	Shenandoah.....					3,269.40	93.38	168.75
33	Chariton.....					2,076.52	363.10	33.82
34	Albia.....							
35	Estherville.....						562.00	
36	Cherokee.....					2,036.75		90.57
37	Spencer.....					3,004.06	1,378.88	17,740.01
38	Clarinda.....					3,063.96		
39	Grinnell.....					2,988.28	570.25	679.30
40	Le Mars.....							
41	Marion.....					1,726.40		138.75
42	Carroll.....					900.00		
43	Mt. Pleasant.....					2,793.01		381.00
44	Valley Junction.....					200.00		
45	Washington.....					738.20	361.80	.60
46	Missouri Valley.....							
47	Eagle Grove.....					1,479.74		98.03
48	Decorah.....							450.00
49	Iowa Falls.....							
50	Algona.....							
51	Storm Lake.....							
52	Knoxville.....					1,396.77		
53	Maquoketa.....							
54	Waverly.....					2,837.95	1,548.92	7.50
55	Belle Plaine.....					282.05		
56	Indianola.....					335.00	3.65	

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—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	
\$230,648.55	\$434,798.76	\$155,014.33	\$173,042.61	\$762,855.70	\$ 5,154.84	\$ 7,807.66		\$12,962.50	
74,418.30	122,083.86	13,841.66	43,905.55	179,831.07					
13,440.58	55,314.62	19,454.90	20,207.46	94,976.98					
720.00	62,725.56	5,371.26	41,775.36	109,872.18	5,154.84	7,807.66		12,962.50	
	34,752.94	6,507.46	15,278.81	56,539.21					
	21,486.74	14,570.79	10,473.17	46,530.70					
	23,395.44	17,475.72	1,223.46	42,094.62					
	13,603.65	4,760.89	2,225.40	20,649.94					
	17,777.23			17,777.28					
	8,498.45	3,603.81	284.46	12,386.72					
	5,425.10	4,634.20	71.59	10,130.89					
	4,718.10	3,023.71	722.86	8,464.67					
	4,760.75	373.19	1,146.32	6,280.26					
	2,791.60	2,550.97	1,145.82	6,488.39					
15,112.66	4,641.39	10,066.94	10,273.44	24,981.77					
10,460.25		7,333.42		7,333.42					
7,443.02	4,530.07	502.23		5,032.30					
2,277.50	2,272.40	3,609.03		5,881.43					
1,660.73	784.00		227.51	1,011.51					
	560.73	227.35	261.65	1,049.73					
5,816.62	1,781.60	3,636.35	484.94	5,902.89					
1,504.94			1,837.34	1,837.34					
2,982.12	1,772.92	940.38	1,700.38	4,413.68					
1,816.50	439.30	489.28	29.78	958.36					
1,616.39			200.00	200.00					
1,817.95	5,006.21	771.82	2,890.77	8,668.80					
4,215.96	956.40		939.68	1,896.08					
258.30	898.51	440.46		1,338.97					
1,557.68	619.85	121.78		741.63					
4,777.69	2,533.47	2,986.80		5,520.27					
	1,047.16	1,616.08	1,159.65	3,822.89					
3,531.53	993.45	476.81	101.35	1,571.61					
3,073.44									
	19.60	64.47	231.29	315.36					
562.00		379.80	461.15	840.95					
2,127.32	656.04		1,510.73	2,166.77					
22,122.95	812.48	3,436.84		4,249.32					
3,063.96	3,151.19			3,151.19					
4,237.83	2,309.87	766.74	1,462.48	4,539.09					
		960.47		960.47					
1,865.15	599.61		356.34	955.95					
900.00	3,015.52			3,015.52					
3,174.01	959.48	581.48	373.60	1,914.56					
200.00									
1,100.60	690.95	448.56	7.39	1,146.90					
		765.70	2.40	768.10					
1,577.77	469.78	1,908.59		2,378.37					
450.00			1,881.59	1,881.59					
	1,080.00		302.52	1,382.52					
	947.39		515.19	1,462.58					
1,396.77		3,345.61		3,345.61					
			1,109.94	1,109.94					
4,384.37	73.59	89.10		162.69					
282.65									
338.65	612.55	592.14		1,204.69					

TABLE NO. 2-D—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	Miscellaneous
57	Manchester							
58	Denison							
59	Independence							
60	Hampton							
61	Vinton							
62	Jefferson							
63	Cresco							
64	Pella							
65	Winterset					385.00	100.00	
66	Sheldon					1,106.85	282.44	105.05
67	Osage					732.59	811.08	200.00
68	Clear Lake					906.68	216.02	
69	Eldora						871.50	
70	Mystic							90.23
71	Harlan							133.63
72	Nevada					191.20		122.25
73	Clarion					545.00		69.28
74	Osceola					1,201.66		
75	Emmetsburg							
76	Sac City							1,377.58
77	Waukon							
78	Tama					924.00	101.60	
79	Glenwood							
80	Hawarden					1,191.38	2,559.63	61.76
81	Colfax							
82	Bettendorf							
83	New Hampton							
84	Anamosa							
85	Bloomfield					400.30	127.50	
86	Sigourney							
87	Humboldt							
88	Monticello					1,000.95	84.40	61.56
89	Lake City							
90	Rockwell City							
91	Madrid							
92	Audubon							
93	Marengo						167.82	
94	Tipton							
95	Rock Rapids							
96	Dyersville							
97	Ida Grove							124.46
98	Villisca							1,173.45
99	Onawa					1,870.70	143.22	
100	Bedford							
101	Forest City							
102	Eldon					502.26	1.50	
103	De Witt					358.00	84.78	2.75
104	Icna					435.07		
105	Hamburg					733.28	43.85	
106	Corning					295.00	225.77	
107	Seymour					270.00	25.35	
108	Toledo					1,276.25		102.99
109	What Cheer							
110	Stuart					192.05		372.69

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

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total library
	Grand Total.....	\$ 328,111.62	\$ 162,183.11	\$ 107,429.37	\$ 597,724.10
1	Des Moines.....				
2	Sioux City.....	31,074.45	7,713.57	11,903.38	50,691.40
3	Davenport.....	28,261.05	25,716.26	1,639.43	55,616.74
4	Cedar Rapids.....	17,892.30	9,615.12	4,372.45	31,879.87
5	Dubuque.....	11,184.30	5,947.50	5,276.39	22,408.19
6	Council Bluffs.....	16,856.27	9,875.18	1,046.62	27,778.57
7	Waterloo.....	21,663.59	11,250.09	4,073.89	36,987.57
8	Clinton.....	17,411.78			17,411.78
9	Burlington.....	7,897.42	7,238.54	3,098.32	18,234.28
10	Ottumwa.....	9,807.40	3,379.79	8,369.12	21,556.31
11	Mason City.....	12,859.72	6,283.71	4,142.14	23,285.57
12	Ft. Dodge.....	8,369.43	2,738.15	3,406.50	14,514.08
13	Marshalltown.....	5,771.03	2,010.59	2,977.57	10,759.19
14	Muscatine.....	6,863.00	3,702.80	1,572.20	12,138.00
15	Iowa City.....	11,402.40			11,402.40
16	Keokuk.....	5,103.00	5,625.70	829.40	11,558.10
17	Boone.....	4,189.27	4,485.34		8,674.61
18	Ft. Madison.....	5,068.34			5,068.34
19	Oskaloosa.....	5,976.69		5,564.51	11,541.20
20	Ames.....				
21	Centerville.....	1,182.25	681.49	522.01	2,385.75
22	Creston.....				
23	Oelwein.....	1,384.00	956.18	127.75	2,467.93
24	Newton.....				
25	Cedar Falls.....	2,140.46	960.71	846.39	3,947.56
26	Webster City.....	876.00			876.00
27	Charles City.....				
28	Fairfield.....			5,320.93	5,320.93
29	Perry.....	1,825.00	1,895.33		3,720.33
30	Red Oak.....	2,314.50	2,643.65		4,958.15
31	Atlantic.....	2,719.48			2,719.48
32	Shenandoah.....	2,383.20	1,185.61	938.12	4,506.93
33	Chariton.....	860.00	2,239.45		3,099.45
34	Albia.....	1,648.16	2,205.86	338.88	4,192.90
35	Estherville.....	1,620.05	593.09	274.47	2,487.61
36	Cherokee.....	2,527.00	277.24	1,724.46	4,528.70
37	Spencer.....	1,795.65	1,359.68		3,155.33
38	Clarinda.....			5,905.53	5,905.53
39	Grinnell.....	3,241.90	2,390.21	353.90	5,986.01
40	Le Mars.....			3,658.47	3,658.47
41	Marion.....	1,022.61	460.17	584.88	2,067.66
42	Carroll.....	4,581.45			4,581.45
43	Mt. Pleasant.....	1,727.20	1,397.83	1,311.43	4,436.46
44	Valley Junction.....				
45	Washington.....	1,319.50	1,695.88	225.82	3,241.20
46	Missouri Valley.....	2,313.31			2,313.31
47	Eagle Grove.....	1,240.35	2,606.95		3,847.30
48	Decorah.....		8.77	2,321.31	2,330.08
49	Iowa Falls.....	1,586.36		2,413.01	3,999.37
50	Algona.....				
51	Storm Lake.....	2,507.82	1,440.83	1,025.47	4,974.12
52	Knoxville.....	2,474.27			2,474.27
53	Maquoketa.....	1,720.00	1,521.12		3,241.12
54	Waverly.....	1,006.25	1,607.21	23.02	2,636.48
55	Belle Plaine.....				
56	Indianola.....	2,554.40	1,338.02	745.76	4,638.18

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

Municipal Industries						No. in order of population
Total hospital	Miscellaneous				Total municipal industries	
	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
\$ 35,168.69	\$ 79,892.35	\$ 31,410.11	\$ 57,590.90	\$ 168,893.36	\$ 6,090,086.77	
	4,637.00	3,630.00	5,084.07	13,351.07	363,438.07	1
	1,650.00		1,198.44	2,848.44	508,356.97	2
	8,080.50		15,499.12	23,579.62	217,997.71	3
					227,076.91	4
	1,375.00	7,383.00	2,644.99	11,402.99	237,154.20	5
	3,110.05			3,110.05	305,626.98	6
	4,559.07	1,323.28	1,373.15	7,255.50	210,620.31	7
					35,189.06	8
					60,858.90	9
	3,829.66			3,829.66	205,738.93	10
	6,901.50	79.83	18.32	6,999.65	131,131.07	11
	5,934.50	103.05	1,166.05	7,203.60	100,789.50	12
					30,528.50	13
					204,712.04	14
	1,635.20			1,635.20	43,743.90	15
					51,628.49	16
		180.25		180.25	75,799.64	17
	4,252.00	439.84	294.92	4,986.76	17,970.68	18
					73,528.64	19
	1,694.14		219.00	1,913.14	233,184.28	20
					7,644.94	21
					7,395.80	22
					26,099.99	23
5,485.61			9,130.75	9,130.75	96,560.07	24
24,036.26	339.00		273.42	612.42	147,550.87	25
			355.63	355.63	116,841.08	26
2,700.00					23,181.46	27
	5,437.24	5,743.73	2,625.00	13,805.97	37,859.44	28
					29,459.78	29
	1,800.00	1,506.81		3,306.81	41,203.07	30
					133,264.26	31
	820.00	2,597.19	880.43	4,297.62	31,972.04	32
			88.38	88.38	16,292.64	33
					21,131.94	34
	1,141.85		561.42	1,703.27	62,536.33	35
					26,353.58	36
					119,897.18	37
			4,497.09	4,497.09	28,609.59	38
					49,596.60	39
	1,848.84			1,848.84	6,467.78	40
	105.50		358.01	463.51	5,352.27	41
					30,219.11	42
	1,960.45	122.27	2,877.41	4,960.13	66,035.07	43
		67.01		67.01	29,688.41	44
	1,800.00			1,800.00	30,214.64	45
					12,916.27	46
1,200.00					13,524.94	47
			5.50	5.50	13,223.53	48
1,746.82	1,667.19			1,667.19	25,707.07	49
					53,446.20	50
					36,835.20	51
					21,749.97	52
					26,807.48	53
					73,453.36	54
					6,429.76	55
					71,088.74	56

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

No. In order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total library
57	Manchester	2,652.90			2,652.90
58	Denison			2,369.01	2,369.01
59	Independence	1,102.40	857.66	263.85	2,223.91
60	Hampton	1,840.88	2,158.20	327.74	4,326.82
61	Vinton	960.00		972.84	1,932.84
62	Jefferson				
63	Cresco			3,034.15	3,034.15
64	Pella	1,601.87	1,203.78	970.85	3,776.50
65	Winterset	3,504.44			3,504.44
66	Sheldon				
67	Osage	1,443.00	1,089.54	1,089.45	3,621.99
68	Clear Lake	1,840.00	1,647.79	10.00	2,997.79
69	Eldora	1,345.75	3,101.98		4,447.73
70	Mystic				
71	Harlan	1,701.50	683.31	275.25	2,660.06
72	Nevada	1,569.23	462.46	735.34	2,767.03
73	Clarion	1,385.00	300.00	956.54	2,641.54
74	Osceola	2,037.18			2,037.18
75	Emmetsburg	1,220.00	312.32	515.40	2,047.72
76	Sac City				
77	Waukon	1,020.00		591.44	1,611.44
78	Tama	1,672.44			1,672.44
79	Glenwood	777.65	412.22		1,189.87
80	Hawarden	1,020.00	1,360.44		2,380.44
81	Colfax				
82	Bettendorf	700.00			700.00
83	New Hampton	882.30	2,207.85	382.10	3,472.25
84	Anamosa	880.00	574.24		1,454.24
85	Bloomfield	1,028.28	991.72	570.69	2,590.69
86	Sigourney	1,080.00	1,209.70	131.60	2,421.30
87	Humboldt	720.00		1,693.80	2,413.80
88	Monticello	1,131.05	847.89	112.89	2,091.83
89	Lake City	600.00	793.27		1,393.27
90	Rockwell City	1,071.00	529.88	1,225.18	2,826.06
91	Madrid				
92	Audubon	2,574.96			2,574.96
93	Marengo	826.75		772.34	1,599.09
94	Tipton	1,876.30	1,692.40	242.00	3,810.70
95	Rock Rapids	996.00	871.91	114.40	1,982.31
96	Dyersville				
97	Ida Grove		57.30	400.44	457.74
98	Villisca	2,244.20			2,244.20
99	Onawa				
100	Bedford	2,305.90			2,305.90
101	Forest City	700.00	1,290.15	93.99	2,084.14
102	Eldon		968.15		968.15
103	De Witt				
104	Leon	400.00	715.87		1,115.87
105	Hamburg	842.00	795.46	61.65	1,699.11
106	Corning			1,716.46	1,716.46
107	Seymour				
108	Toledo			831.44	831.44
109	What Cheer				
110	Stuart	836.03		35.00	871.03

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—
TOTAL

Municipal Industries						
Total hospital	Miscellaneous				Total municipal industries	No. in order of population
	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
		7.55		7.55	12,716.57	57
					76,785.00	58
	1,400.00			1,400.00	60,773.02	59
	501.07	312.28	25.00	838.35	46,337.80	60
					55,052.61	61
					8,616.55	62
	448.06		1,149.98	1,598.04	11,421.32	63
					68,816.56	64
			1,194.35	1,194.35	32,267.72	65
					35,646.84	66
					14,586.38	67
					21,649.17	68
					13,809.96	69
	920.00	99.60	38.40	1,058.00	90.23	70
					69,748.42	71
	1,027.97			1,027.97	9,585.06	72
			115.05	115.05	10,563.43	73
	730.20		345.17	1,075.37	7,128.46	74
	1,254.52			1,254.52	14,212.43	75
	1,112.37			1,112.37	13,581.73	76
	930.21			930.21	10,825.41	77
	561.95			561.95	15,645.34	78
					7,090.25	79
					61,536.14	80
					4,178.15	81
	1,027.58	60.23	60.00	1,147.81	700.00	82
					38,098.99	83
					13,803.67	84
		354.41		354.41	52,746.64	85
			5.40	5.40	9,724.57	86
	1,703.62	2,976.77	1,902.61	6,583.00	12,230.75	87
			1,776.10	1,776.10	26,208.67	88
	1,153.96			1,153.96	12,619.91	89
					28,414.46	90
					11,045.32	91
					11,550.64	92
					6,637.39	93
					35,919.17	94
					76,060.07	95
			400.00	400.00	4,908.51	96
		149.69		149.69	5,115.76	97
	1,650.00	3,511.49	248.45	5,409.94	11,932.03	98
	435.65			435.65	46,127.53	99
			54.23	54.23	10,015.44	100
	456.50	761.83		1,218.33	6,986.44	101
					16,676.47	102
					5,041.91	103
					10,931.40	104
			614.16	614.16	4,068.95	105
					9,170.92	106
					21,819.28	107
					9,041.93	108
			510.90	510.90	2,842.26	109
					24,697.81	110

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

No. in order of population	Cities	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total police department
	Grand total.....	\$ 1,248,872.99	\$ 51,547.45	\$ 116,924.32	\$ 1,417,344.76
1	Des Moines.....	309,676.83	5,768.35	25,891.55	341,336.73
2	Sioux City.....	145,447.10		36,184.27	181,595.37
3	Davenport.....	106,705.87		13,530.46	120,236.33
4	Cedar Rapids.....	63,533.53	6,362.25	13,622.81	83,518.59
5	Dubuque.....	66,936.64	2,035.00	3,478.18	72,449.82
6	Council Bluffs.....	39,223.12	4,451.30	1,431.39	45,105.81
7	Waterloo.....	57,857.88	2,055.67	3,308.96	63,222.51
8	Clinton.....	26,997.40	834.08	670.07	28,501.55
9	Burlington.....	31,877.76	4,135.36	3,043.58	39,056.70
10	Ottumwa.....	20,436.14	3,783.09	485.15	24,704.38
11	Mason City.....	27,968.43	7,273.66	668.56	35,910.65
12	Ft. Dodge.....	26,290.83	915.82	2,486.43	29,693.08
13	Marshalltown.....	9,154.21	852.10	1,630.24	11,636.55
14	Muscatine.....	15,929.76	3,000.00		18,929.78
15	Iowa City.....	12,150.58		1,738.52	13,889.10
16	Keokuk.....	18,901.74	3,192.67	590.60	22,685.01
17	Boone.....	13,279.81	971.25	459.00	14,710.06
18	Ft. Madison.....	10,023.61			10,023.61
19	Oskaloosa.....	8,847.12	38.00	828.70	9,713.82
20	Ames.....	6,791.22		793.93	7,585.15
21	Centerville.....	5,489.01		272.05	5,761.06
22	Creston.....	4,844.11		322.59	5,166.70
23	Olewein.....	3,804.70		261.18	4,065.88
24	Newton.....	6,651.64	707.08		7,358.72
25	Cedar Falls.....	5,588.43		53.00	5,641.43
26	Webster City.....	4,840.10		301.11	5,141.21
27	Charles City.....	4,173.77		87.56	4,261.33
28	Fairfield.....	3,224.27	29.42		3,253.69
29	Perry.....	4,603.24	396.94		5,000.18
30	Red Oak.....	2,648.60	95.42	104.78	2,848.80
31	Atlantic.....	4,723.78		103.02	4,826.80
32	Shenandoah.....	3,793.22	614.96	191.80	4,599.98
33	Chariton.....	1,970.98			1,970.98
34	Albia.....	2,113.43	11.64		2,125.07
35	Estherville.....	3,650.00		781.11	4,431.11
36	Cherokee.....	3,035.20		43.69	3,078.89
37	Spencer.....	5,134.86			5,134.86
38	Clarinda.....	4,372.77			4,372.77
39	Grinnell.....	4,651.35	164.72	547.50	5,363.57
40	Le Mars.....	6,250.00	568.78		6,818.78
41	Marion.....	2,763.38		55.87	2,819.25
42	Carroll.....	4,479.39	6.85	27.65	4,513.89
43	Mt. Pleasant.....	3,472.75		253.90	3,726.65
44	Valley Junction.....	1,470.00		238.99	1,708.99
45	Washington.....	2,588.16	191.94	150.63	2,930.73
46	Missouri Valley.....	3,560.60			3,560.60
47	Eagle Grove.....	3,559.00			3,559.00
48	Decorah.....	4,057.21			4,057.21
49	Iowa Falls.....	3,285.00			3,285.00
50	Algona.....	2,900.75			2,900.75
51	Storm Lake.....	3,433.50	253.30	89.30	3,776.10
52	Knoxville.....	2,342.50		35.00	2,377.50
53	Maquoketa.....	2,344.20	133.61		2,477.81
54	Waverly.....	1,899.31		22.22	1,921.53
55	Belle Plaine.....	2,643.90	364.43		3,008.33
56	Indianola.....	2,510.97	104.00	606.20	3,221.17

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—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		
\$ 1,354,343.10	\$ 254,835.14	\$ 171,911.30	\$ 1,781,089.54	\$70,332.14	\$2,320.36	\$9,217.88	\$81,870.98		
398,998.50	2,435.00	25,848.09	427,281.59	34,655.20			34,655.20	1	
156,833.65	14,710.06		171,543.71	2,400.00		100.00	2,500.00	2	
103,305.98		60,206.03	163,512.01	2,880.00			2,880.00	3	
107,772.11	30,585.88	15,110.88	153,468.87					4	
96,293.11	14,590.94	9,067.00	119,951.05	1,800.00		33.50	1,833.50	5	
58,917.33	8,644.53	537.73	68,099.59	7,024.92	897.85	4,403.00	12,325.77	6	
84,013.84	10,433.27	6,873.54	101,320.65	8,687.32	622.75	2,689.71	11,999.78	7	
44,917.06	10,803.41	1,137.84	56,858.31	3,250.00	494.75	264.90	4,009.65	8	
31,368.40	3,964.24	1,520.67	36,853.31	1,020.00			1,020.00	9	
20,903.80	28,615.92	122.22	49,641.94					10	
26,500.44	9,168.37	2,332.24	38,001.05					11	
33,206.51	25,118.57	1,896.96	60,222.04	1,500.00		43.20	1,543.20	12	
15,448.72	11,297.50	2,976.93	29,723.15	2,362.50		643.99	3,006.49	13	
18,393.52	2,142.11	221.45	20,757.08					14	
11,620.67		4,094.58	15,715.25			37.50	37.50	15	
20,092.20	2,110.01		22,202.21					16	
11,251.67	9,415.90		20,667.57					17	
12,678.09	1,140.00	1,453.92	15,272.01			34.30	34.30	18	
8,161.90	349.84	786.58	9,298.32					19	
5,710.84	1,455.78	345.64	7,512.26					20	
2,787.50		5,932.82	8,720.32					21	
4,182.87	840.84	281.68	5,305.39					22	
1,810.00	1,073.05	431.32	3,314.37	1,480.00		10.00	1,490.00	23	
3,942.00	642.02	1,600.00	6,184.02					24	
3,970.05	209.64	568.29	4,837.98					25	
1,776.51		1,063.82	2,840.33	300.00		180.00	480.00	26	
3,922.08	716.00	988.13	5,626.21			160.60	160.60	27	
2,245.00	525.59		2,770.59					28	
2,817.00	824.18	500.23	4,231.41					29	
2,733.85	2,043.64	669.19	5,446.68	29.10		3.00	32.10	30	
2,955.68	869.39	407.42	4,232.49					31	
3,535.84	207.58	84.90	3,828.32	1,000.00	303.61	9.62	1,313.23	32	
166.74	1,164.83	160.21	1,491.78					33	
1,831.50	152.83	471.80	2,456.22					34	
893.00		541.89	1,434.89					35	
1,751.00	1,127.00	322.01	3,200.01					36	
1,672.00	452.53		2,124.53					37	
2,184.28			2,184.28					38	
3,243.55	11,637.14	265.37	15,146.00	1,117.90		511.16	1,629.06	39	
1,683.50	51.09		1,734.59			17.70	17.70	40	
1,765.20	209.78	221.35	2,286.33					41	
290.95	785.36	155.75	1,232.06					42	
1,000.00		216.63	1,216.63					43	
393.00		227.92	620.92					44	
3,350.16	1,565.81	51.91	4,967.88					45	
1,769.67			1,769.67			15.70	15.70	46	
680.00	1,287.50	151.75	2,119.25					47	
2,049.25			2,049.25					48	
587.20	354.00	315.57	1,256.77					49	
440.00		1,034.87	1,474.87					50	
1,218.00	738.70	1,224.14	3,180.84					51	
915.00		266.76	1,181.76					52	
800.35	250.00		1,050.35					53	
1,530.00	1,684.87	56.68	3,271.55					54	
465.50	543.60	1,004.34	2,013.44					55	
262.30	158.02		420.32	1.55	2.00		3.55	56	

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

No. in order of population	Cities	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total police department
57	Manchester	2,585.80			2,585.80
58	Denison	1,783.60			1,783.60
59	Independence	3,767.28		24.13	3,791.41
60	Hampton	2,459.93	10.50	37.40	2,507.83
61	Vinton	2,383.25			2,383.25
62	Jefferson	1,975.50	38.55	50.36	2,064.41
63	Cresco	1,946.00			1,946.00
64	Pella	2,207.50	66.16		2,333.66
65	Winterset	1,968.35		60.65	2,029.00
66	Sheldon	3,180.00		171.10	3,351.10
67	Osage	1,940.30	6.44		1,946.74
68	Clear Lake	2,326.30	363.92	35.85	2,726.07
69	Eldora	2,166.05			2,166.05
70	Mystic	780.00			780.00
71	Harlan	1,440.00	463.77	57.65	1,961.42
72	Nevada	1,652.28	480.04		2,132.32
73	Clarion	2,404.00	38.00		2,442.00
74	Osceola	1,605.28			1,605.28
75	Emmetsburg	2,461.00		131.65	2,592.65
76	Sac City	1,344.00			1,344.00
77	Waukon	1,200.00		79.97	1,279.97
78	Tama	2,058.21		32.31	2,090.52
79	Glenwood	1,622.42			1,622.42
80	Hawarden	1,508.40		12.50	1,520.90
81	Colfax	925.00	65.06		990.06
82	Bettendorf	1,620.00	491.05		2,111.05
83	New Hampton	1,635.50			1,635.50
84	Anamosa	1,320.00			1,320.00
85	Bloomfield	1,594.64	89.40		1,684.04
86	Sigourney	2,825.00	2.70		2,827.70
87	Humboldt	1,584.45			1,584.45
88	Monticello	1,680.00		70.40	1,750.40
89	Lake City	1,100.00			1,100.00
90	Rockwell City	2,673.11		99.95	2,773.06
91	Madrid	2,054.63			2,054.63
92	Audubon	1,542.00			1,542.00
93	Marengo	1,568.55		95.50	1,664.05
94	Tipton	2,640.00			2,640.00
95	Rock Rapids	2,900.00	48.42	21.23	2,969.65
96	Dyersville	2,004.50		83.47	2,037.97
97	Ida Grove	1,480.00			1,480.00
98	Villsca	837.00			837.00
99	Onawa	1,628.25			1,628.25
100	Bedford	3,201.20			3,201.20
101	Forest City	826.10			826.10
102	Eldon	1,929.00	24.35		1,953.35
103	De Witt	1,489.70		540.65	2,030.35
104	Leon	570.00			570.00
105	Hamburg	807.83	47.38		855.21
106	Corning	1,285.52			1,285.52
107	Seymour	1,050.00		14.00	1,094.00
108	Toledo	1,157.00			1,157.00
109	What Cheer	1,772.40			1,772.40
110	Stuart	1,322.50			1,322.50

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—
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		
904.50	1,697.83	264.97	2,867.30					57	
1,588.35			1,588.35					58	
1,753.00	820.55	114.79	2,688.34					59	
635.67	164.11	375.80	1,175.58					60	
610.50	506.97	251.45	1,368.92					61	
377.90	437.72	97.30	912.92	31.50			31.50	62	
824.40	587.20	477.85	1,889.45					63	
455.00	1,271.79	112.32	1,839.11					64	
474.00	545.17	203.53	1,222.70					65	
	879.28	603.88	1,483.16					66	
605.00	1,133.30	332.86	2,071.16					67	
646.70	13,372.73	131.21	14,150.64					68	
		5,328.44	5,328.44					69	
				67.00			67.00	70	
25.00	503.36	164.78	693.14					71	
545.40		833.56	1,378.96					72	
258.00	423.54		681.54					73	
716.17			716.17					74	
650.00	172.19	314.76	1,136.95					75	
1,935.02			1,935.02					76	
45.00		226.55	271.55					77	
179.53	65.85		245.38					78	
321.60	329.17	80.00	730.77					79	
	371.90	1,147.57	1,519.47					80	
308.10	92.22		400.32					81	
	747.48	3,172.61	3,920.09					82	
14.84	595.86	666.11	1,276.81					83	
	2,127.37		2,127.37					84	
655.30	973.45	98.11	1,726.86					85	
	164.76		164.76					86	
211.00		115.69	326.69					87	
150.50	1,953.04	284.60	2,388.14	103.80			103.80	88	
160.50	107.09	80.00	347.59					89	
489.50		617.97	1,107.47					90	
358.00			358.00					91	
800.00	952.25		1,752.25					92	
396.65	182.33	618.75	1,197.73					93	
325.00	253.10	63.42	641.52					94	
90.00	488.86		578.86					95	
127.00	65.31		192.31					96	
508.61			508.61	21.35			21.35	97	
	2,935.43		2,935.43					98	
863.89	168.00		1,031.89					99	
237.00	173.55		410.55					100	
256.60	669.04	239.09	1,164.73					101	
392.50	393.78		786.28					102	
	176.87	270.70	447.57					103	
		170.89	170.89					104	
36.50	60.96		97.46					105	
50.00	679.11		729.11					106	
	16.00		16.00					107	
127.00	100.30	305.38	532.68					108	
								109	
225.00	200.00	307.22	732.22					110	

TABLE 2-G—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.....	\$ 95,594.92	\$ 2,966.47	\$15,124.18	\$ 113,685.57
1	Des Moines.....	16,500.00	92.25	3,657.58	20,249.83
2	Sioux City.....	13,200.00		2,066.42	15,266.42
3	Davenport.....	12,636.03		2,317.81	14,953.84
4	Cedar Rapids.....	9,433.92	632.40	1,199.57	11,265.89
5	Dubuque.....	15,142.50	1,397.00	1,962.31	18,501.81
6	Council Bluffs.....	5,039.26	592.15	396.47	6,027.88
7	Waterloo.....	11,779.92		267.67	12,047.59
8	Clinton.....				
9	Burlington.....				
10	Ottumwa.....			1,001.00	1,001.00
11	Mason City.....	3,525.00	27.67	612.91	4,165.58
12	Ft. Dodge.....	5,366.18	216.00	529.37	6,111.55
13	Marshalltown.....	870.16		107.57	977.73
14	Muscatine.....				
15	Iowa City.....				
16	Keokuk.....				
17	Boone.....	1,119.92	9.00		1,128.92
18	Ft. Madison.....				
19	Oskaloosa.....				
20	Ames.....	685.02			685.02
21	Centerville.....				
22	Creston.....				
23	Olewein.....				
24	Newton.....	24.00			24.00
25	Cedar Falls.....				
26	Webster City.....				
27	Charles City.....				
28	Fairfield.....				
29	Perry.....				
30	Red Oak.....				
31	Atlantic.....				
32	Shenandoah.....				
33	Chariton.....				
34	Albia.....				
35	Estherville.....				
36	Cherokee.....				
37	Spencer.....				
38	Clarinda.....	230.01			230.01
39	Grinnell.....				
40	Le Mars.....				
41	Marion.....				
42	Carroll.....				
43	Mt. Pleasant.....				
44	Valley Junction.....				
45	Washington.....				
46	Missouri Valley.....			13.21	13.21
47	Eagle Grove.....				
48	Decorah.....				
49	Iowa Falls.....				
50	Algona.....				
51	Storm Lake.....				
52	Knoxville.....				
53	Maquoketa.....				
54	Waverly.....				
55	Belle Plaine.....				
56	Indianola.....				

GENERAL TABLES CITIES

63

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—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		
\$21,862.00	\$ 2,646.28	\$72,666.84	\$97,175.12	\$ 3,491,165.97	\$ 133,711.55	\$11,494.79	\$14,825.90	\$ 160,032.34	
3,360.00		1,266.76	4,626.76	823,523.35	58,406.67	1,200.00	6,267.61	65,934.28	1
				375,592.26	14,119.92		2,229.79	16,349.71	2
				301,582.18	11,309.76	993.00	626.13	12,928.89	3
				248,253.35	5,670.00		545.92	6,215.92	4
		28,400.01	28,400.01	241,136.19	12,732.50		1,280.73	14,013.23	5
788.12	32.42	32.23	852.77	132,411.82	2,332.80		95.00	2,427.80	6
		10.00	10.00	188,600.53	782.00		78.30	860.30	7
		22,926.01	22,926.01	112,295.52	560.00			560.00	8
2,960.85		2,045.66	5,006.51	82,536.52	4,563.33	786.27	296.15	5,645.75	9
		5.70	5.70	75,353.02	1,179.83	521.14	30.35	1,731.32	10
9.00			9.00	78,086.28	5,314.80	369.55	999.41	6,683.76	11
				97,569.87	2,460.00		397.81	2,857.81	12
13,700.00			13,700.00	59,043.92					13
				39,686.86	1,020.00		379.93	1,399.93	14
				29,641.85	175.27			175.27	15
				44,887.22		1,845.31		1,845.31	16
				36,506.55	300.00	57.75		337.75	17
360.00	1,816.09		2,176.09	27,506.01					18
		35.10	35.10	19,047.24	970.00		143.25	1,113.25	19
				15,782.43	1,840.05	1,436.65	659.83	3,936.53	20
		6,500.00	6,500.00	14,481.38	60.00			60.00	21
				16,972.09	480.00		22.50	502.50	22
		68.10	68.10	8,870.25	88.50			88.50	23
				13,634.84					24
48.00		1,002.40	1,050.40	10,479.41	1,224.54			1,224.54	25
		783.19	783.19	9,511.94					26
		366.06	366.06	10,831.33	819.70	15.00		834.70	27
				6,390.34	625.00	167.46		792.46	28
412.86	740.73	673.37	1,826.96	9,231.59	300.00		3.20	303.20	29
				10,154.54		35.43		35.43	30
				9,059.29		2,246.67	31.50	2,278.17	31
				9,741.53	102.75			102.75	32
				3,462.76	50.00			50.00	33
				4,581.29	775.00			775.00	34
		92.05	92.05	5,866.00					35
				6,370.95	224.13		110.43	334.56	36
140.22			140.22	7,259.39	58.00			58.00	37
				6,927.28	158.34			158.34	38
		91.56	91.56	22,138.60	900.00			900.00	39
		3,520.00	3,520.00	8,662.63					40
				8,625.58	25.00		45.00	70.00	41
				5,745.95					42
				4,943.28					43
		423.00	423.00	2,329.91	129.00	1,001.22	131.45	1,261.67	44
		90.74	90.74	8,321.61	19.75			19.75	45
				5,449.92	35.00			35.00	46
		102.57	102.57	5,678.25					47
				6,209.03	1,095.00			1,095.00	48
				4,541.77		41.40		41.40	49
				4,375.62					50
		16.25	16.25	6,956.94					51
		67.50	67.50	3,575.51	100.00		18.50	118.50	52
				3,595.66	351.00			351.00	53
				5,193.08	120.00		10.00	130.00	54
				5,021.77					55
				3,645.04	58.00			58.00	56

TABLE NO. 2-G—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
57	Manchester			365.88	365.88
58	Denison				
59	Independence				
60	Hampton				
61	Vinton				
62	Jefferson				
63	Cresco				
64	Pella				
65	Winterset			626.41	626.41
66	Sheldon				
67	Osage	43.00			43.00
68	Clear Lake				
69	Eldora				
70	Mystic				
71	Harlan				
72	Nevada				
73	Clarion				
74	Osceola				
75	Emmetsburg				
76	Sac City				
77	Waukon				
78	Tama				
79	Glenwood				
80	Hawarden				
81	Colfax				
82	Bettendorf				
83	New Hampton				
84	Anamosa				
85	Bloomfield				
86	Sigourney				
87	Humboldt				
88	Monticello				
89	Lake City				
90	Rockwell City				
91	Madrid				
92	Audubon				
93	Marengo				
94	Tipton				
95	Rock Rapids				
96	Dyersville				
97	Ida Grove				
98	Villisca				
99	Onawa				
100	Bedford				
101	Forest City				
102	Eldon				
103	De Witt				
104	Leon				
105	Hamburg				
106	Corning				
107	Seymour				
108	Toledo				
109	What Cheer				
110	Stuart				

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—
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		
		46.55	46.55	5,865.53					57
				3,371.95					58
		21.00	21.00	6,500.75	100.00		2.00	102.00	59
				3,683.41			6.50	6.50	60
				3,752.17	50.00		67.40	117.40	61
11.55	57.04	126.62	195.21	3,204.04					62
				3,835.45					63
		2,760.00	2,760.00	6,932.77	60.00			60.00	64
				3,878.11	19.00			19.00	65
				4,834.26	20.00			20.00	66
				4,060.90					67
				16,876.71	150.00			150.00	68
		186.70	186.70	7,681.19					69
		58.15	58.15	905.15	12.00		2.00	14.00	70
				2,654.56					71
				3,511.28	75.00		2.00	77.00	72
		137.18	137.18	3,260.72					73
				2,411.45	70.00			70.00	74
				3,729.60	688.40	258.51	137.95	1,084.86	75
				3,279.02					76
		6.85	6.85	1,558.37					77
				2,335.99					78
		133.06	133.06	2,486.25	120.00			120.00	79
				3,040.37					80
		15.25	15.25	1,405.63					81
				6,031.14	97.51			97.51	82
				2,912.31					83
				3,447.37	25.00			25.00	84
				3,410.90	30.00			30.00	85
				2,992.46					86
				1,911.14					87
		35.12	35.12	4,277.46	3.00			3.00	88
				1,447.59	22.75	326.66		349.41	89
				3,880.53					90
				2,412.63			104.55	104.55	91
				3,294.25	50.00			50.00	92
				2,861.78					93
				3,281.52	32.00			32.00	94
				3,548.51					95
				2,230.28					96
				2,009.96	100.00			100.00	97
		249.06	249.06	4,021.49	100.00			100.00	98
				2,660.14					99
				3,611.75					100
		207.68	207.68	2,198.51	39.00			39.00	101
				2,739.63	138.50	212.87	100.71	452.08	102
				2,477.02	13.50			13.50	103
				740.89					104
				952.67	50.00			50.00	105
				2,014.63	30.25			30.25	106
				1,110.00	20.00			20.00	107
40.00		165.36	205.36	1,895.04					108
				1,772.40					109
31.40			31.40	2,086.12					110

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

No. in order of population	Cities	Sewers and Sewage Disposal			
		Health Department			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
	Grand total.....	\$ 320,041.27	\$ 554,625.32	\$ 106,528.63	\$ 981,195.22
1	Des Moines.....	111,485.56		11,687.52	123,173.08
2	Sioux City.....	37,168.95	12,056.96	36,028.84	85,254.75
3	Davenport.....	10,519.61	2,590.88	6,253.02	19,363.51
4	Cedar Rapids.....	12,844.43	77,018.97	3,616.87	93,480.27
5	Dubuque.....	8,090.36	126,372.55	367.12	134,830.03
6	Council Bluffs.....	14,551.14	47,582.07	846.37	62,979.58
7	Waterloo.....	1,526.90	47,785.54	1,323.46	50,635.90
8	Clinton.....	5,897.70	3,059.28	9,114.85	18,071.83
9	Burlington.....	13,600.00	3,789.21	2,680.59	20,069.80
10	Ottumwa.....	773.69	6,945.93		7,719.62
11	Mason City.....	3,272.80	5,391.68	1,572.18	10,236.66
12	Ft. Dodge.....	6,126.40	6,725.32	789.92	13,641.64
13	Marshalltown.....	4,462.65	16,366.40	2,369.56	23,198.61
14	Muscatine.....	4,158.80	7,268.04		11,426.84
15	Iowa City.....	19,047.46			19,047.46
16	Keokuk.....	4,237.65	1,249.90		5,487.55
17	Boone.....	3,685.89	2,568.19		6,254.08
18	Ft. Madison.....	240.00		576.04	816.04
19	Oskaloosa.....	3,433.11	4,557.21	729.31	8,719.63
20	Ames.....	487.50		14.72	502.22
21	Centerville.....	2,969.03	37,962.15	1,271.75	42,202.93
22	Creston.....	400.00	881.30		1,281.30
23	Olewein.....	2,124.96	4,489.40	843.48	7,457.84
24	Newton.....	2,400.00	6,113.29	900.00	9,413.29
25	Cedar Falls.....	536.80	103.75		640.55
26	Webster City.....				
27	Charles City.....	1,200.00	3,014.17		4,214.17
28	Fairfield.....	1,610.46	87.52	500.00	2,197.98
29	Perry.....	74.30	561.56		635.86
30	Red Oak.....	859.46	552.63	23.18	1,435.27
31	Atlantic.....		387.57	50.81	438.38
32	Shenandoah.....				
33	Chariton.....	330.91	242.08	43.83	616.82
34	Albia.....	573.30		508.45	1,081.75
35	Estherville.....	711.54			711.54
36	Cherokee.....				
37	Spencer.....	158.65			158.65
38	Clarinda.....	1,757.96			1,757.96
39	Grinnell.....	2,047.78	294.70	1,284.24	3,626.72
40	Le Mars.....	237.24			237.24
41	Marion.....	254.95	7,174.41	356.21	7,785.57
42	Carroll.....	439.00		45.00	484.00
43	Mt. Pleasant.....	370.75		110.01	480.76
44	Valley Junction.....	450.00	48,332.45	104.24	48,886.69
45	Washington.....	1,673.65	1,203.71	206.25	3,083.61
46	Missouri Valley.....	107.45			107.45
47	Eagle Grove.....	437.50			437.50
48	Decorah.....		634.96		634.96
49	Iowa Falls.....	324.54	13,084.92	16.48	13,425.94
50	Algona.....	525.80		636.74	1,162.54
51	Storm Lake.....	547.63		2,461.22	3,008.85
52	Knoxville.....	250.00		255.27	505.27
53	Maquoketa.....	814.75	420.89		1,235.64
54	Waverly.....	753.67	2,139.21	44.65	2,937.53
55	Belle Plaine.....	116.00	21.85	95.60	233.45
56	Indianola.....	1,184.32	336.07	3,023.01	4,543.40

GENERAL TABLES—CITIES

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—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	
\$253,223.83	\$25,838.08	\$18,016.47	\$297,078.38	\$16,094.72	\$143,600.31	\$ 8,279.55	\$167,974.58	\$ 1,606,280.52	
71,731.73	1,886.45	7,556.25	81,174.43	3,109.75			3,109.75	273,301.54	1
48,909.65	10,104.92	1,710.74	60,725.31	630.20	131,404.68	3,658.49	135,093.37	298,023.14	2
26,425.36		3,672.45	30,097.81					62,390.21	3
28,164.44	3,532.80	792.11	32,489.35	900.00			900.00	133,085.54	4
16,290.00			16,290.00					165,133.26	5
6,126.16	5,124.76	230.38	11,481.30	8,679.24		1,462.17	10,141.41	87,030.09	6
10,039.57			10,039.57	90.00			90.00	61,625.77	7
								18,631.83	8
1,331.82			1,331.82					27,047.37	9
7,049.50	1,622.50	6.00	8,678.00					18,128.94	10
7,987.70	1,395.78	797.43	10,180.91		8,914.27	151.50	9,065.86	36,167.19	11
5,666.95	107.94	450.48	6,225.37			342.82	342.82	23,067.14	12
360.00			360.00					23,558.01	13
2,790.75			2,790.75					15,617.52	14
1,712.87			1,712.87		2,185.75		2,185.75	23,121.35	15
								7,332.86	16
933.40	10.00		943.40	3.25			3.25	7,538.48	17
2,475.00		194.19	2,669.19					3,485.23	18
481.40		24.85	506.25					10,339.13	19
								4,438.75	20
8.50			8.50			611.98	611.98	42,883.41	21
2,984.60			2,984.60					4,768.40	22
357.00			357.00					7,903.34	23
		105.00	105.00					9,518.29	24
								1,865.00	25
154.75		24.87	179.62	159.37		210.00	369.37	548.99	26
1,030.55			1,030.55					6,079.42	27
410.10			410.10					3,400.54	28
								939.06	29
420.00	38.30		458.30			202.15	202.15	2,131.15	30
400.00		63.50	553.50					3,270.05	31
26.25			26.25					129.00	32
		75.00	75.00					666.82	33
604.35			604.35					1,931.75	34
		79.67	79.67					1,315.89	35
	102.00		102.00					414.23	36
152.80			152.80	3.00			3.00	318.65	37
613.65			613.65					1,572.10	38
480.00			480.00		116.44		116.44	5,140.37	39
								833.68	40
694.13	174.36	578.56	1,447.05					7,855.57	41
	237.75	648.19	885.94					1,931.05	42
	60.00		60.00					1,366.70	43
834.75	114.75		949.50	600.00			600.00	50,208.36	44
		321.25	321.25		46.07		46.07	4,652.86	45
944.60	517.41	101.20	1,563.21					509.77	46
		7.50	7.50			53.65	53.65	2,000.71	47
480.00			480.00					1,791.11	48
								13,947.34	49
		298.80	298.80					1,162.54	50
				50.00			50.00	3,307.05	51
								673.77	52
16.00			16.00	422.50		373.60	796.10	1,586.64	53
31.00			31.00	34.60			34.60	3,879.63	54
								299.05	55
								4,601.40	56

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

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
57	Manchester	414.93			414.93
58	Denison			35.78	35.78
59	Independence	118.80	272.67	510.00	901.47
60	Hampton	561.56	68.89	2.45	632.90
61	Vinton	50.35	4,856.30	113.84	5,020.49
62	Jefferson	760.60	102.63	103.40	966.63
63	Cresco	18,514.97	531.00	4,834.18	23,880.15
64	Pella	167.60	70.00	39.30	276.90
65	Winterset	167.40	377.30		544.70
66	Sheldon			116.90	116.90
67	Osage	1,896.30	113.83	1,759.76	3,769.89
68	Clear Lake	540.85	190.79	1,893.86	2,625.50
69	Eldora			624.85	624.85
70	Mystic				
71	Harlan		220.64	132.10	352.74
72	Nevada	167.60		182.67	350.27
73	Clarion	180.00	695.79		875.79
74	Osceola	142.20			142.20
75	Emmetsburg				
76	Sac City				
77	Waukon				
78	Tama	184.05	16.43		200.48
79	Glenwood	170.74	837.62		1,008.36
80	Hawarden	25.00		78.86	103.86
81	Colfax			78.00	78.00
82	Bettendorf		19,299.97		19,299.97
83	New Hampton	186.44	223.46		409.90
84	Anamosa		1,335.36		1,335.36
85	Bloomfield	25.03	100.00		125.03
86	Sigourney	90.35	44.18		134.53
87	Humboldt	21.39			21.39
88	Monticello		2,943.65		2,943.65
89	Lake City		936.41		936.41
90	Rockwell City	351.60	1,408.00	219.11	1,978.71
91	Madrid			446.33	446.33
92	Audubon			850.43	850.43
93	Marengo			121.00	121.00
94	Tipton	1,036.14	225.28	85.90	1,347.32
95	Rock Rapids		30.30	48.81	79.11
96	Dyersville	173.60			173.60
97	Ida Grove	118.00			118.00
98	Villisca	125.00	17,007.16		17,132.16
99	Onawa	462.70	1,009.19		1,531.89
100	Bedford	128.40		2,954.76	3,083.16
101	Forest City		836.42		836.42
102	Eldon				
103	De Witt	829.82	58.51	727.68	1,616.01
104	Leon	245.00	172.40		417.40
105	Hamburg	41.00		6.25	47.25
106	Corning			274.07	274.07
107	Seymour		122.45		122.45
108	Toledo	490.85	1,091.97	15.45	1,598.27
109	What Cheer				
110	Stuart	300.00		22.10	322.10

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

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total general expense
	Grand total.....	\$ 845,470.09	\$ 167,602.31	\$ 205,418.06	\$ 1,218,490.46
1	Des Moines.....	167,600.12	1,108.20	19,333.57	188,131.89
2	Sioux City.....	60,430.74	28,343.05	45,347.74	134,121.53
3	Davenport.....	71,472.26	2,512.85	29,099.63	103,084.74
4	Cedar Rapids.....	67,160.52	3,396.72	12,469.96	83,027.20
5	Dubuque.....	53,630.86	9,557.07	40,881.30	104,069.23
6	Council Bluffs.....	10,767.03	3,526.33	751.02	15,044.38
7	Waterloo.....	23,260.80	13,468.98	7,764.81	44,494.68
8	Clinton.....	8,298.00	1,132.29	574.81	10,005.10
9	Burlington.....	24,938.20	13,275.11	2,624.03	40,837.34
10	Ottumwa.....	18,263.90	3,647.28		21,911.18
11	Mason City.....	9,894.81	8,719.44	5,149.47	23,763.72
12	Ft. Dodge.....	7,776.65	340.47	406.85	8,523.97
13	Marshalltown.....	6,278.60		3,183.13	9,461.73
14	Muscatine.....	14,763.28	7,347.78	856.71	22,967.77
15	Iowa City.....	26,381.25			26,381.25
16	Keokuk.....	9,755.84	5,898.19	225.93	15,879.96
17	Boone.....	4,334.32	1,513.63		5,847.95
18	Ft. Madison.....	3,750.95	500.00	1,999.93	6,250.88
19	Oskaloosa.....	4,579.95	2,090.36	1,361.80	8,032.11
20	Ames.....	13,819.88	13,940.84	2,032.77	29,793.49
21	Centerville.....	6,616.48	1,327.43	1,754.23	9,698.14
22	Creston.....	3,843.95	845.61	547.64	5,237.20
23	Olewein.....	5,423.70	996.56	578.36	6,998.62
24	Newton.....	6,874.16	3,167.90		10,042.06
25	Cedar Falls.....	10,901.33	2,269.54	146.25	13,317.12
26	Webster City.....	1,698.47		445.32	2,143.79
27	Charles City.....	6,424.40	679.00	3,915.84	11,019.24
28	Fairfield.....	6,363.83	1,343.03		7,706.86
29	Perry.....	4,188.50	727.89		4,916.39
30	Red Oak.....	2,280.21	758.96		3,039.17
31	Atlantic.....	7,020.30	158.60	6.00	7,184.90
32	Shenandoah.....	4,815.27	322.75	2.22	5,140.24
33	Chariton.....	3,067.80	343.80	124.23	3,535.83
34	Albia.....	4,152.69	1,610.44	206.25	5,969.38
35	Estherville.....	4,587.67			4,587.67
36	Cherokee.....	4,288.54	213.93	1,443.02	5,945.49
37	Spencer.....	1,519.10	1,037.60		2,556.70
38	Clarinda.....	5,306.32			5,306.32
39	Grinnell.....	3,905.80	306.89	37.18	4,249.87
40	Le Mars.....	3,292.72			3,292.72
41	Marion.....	4,275.97	764.79	574.96	5,615.72
42	Carroll.....	3,107.03	515.90	8.50	3,631.43
43	Mt. Pleasant.....	767.13			767.13
44	Valley Junction.....	1,169.00		38.32	1,207.32
45	Washington.....	6,612.61	707.21	308.63	7,628.45
46	Missouri Valley.....	3,684.16			3,684.16
47	Eagle Grove.....	2,226.55			2,226.55
48	Decorah.....	512.45			512.45
49	Iowa Falls.....	3,393.48	688.86		4,082.34
50	Algona.....	3,489.64	961.20		4,450.84
51	Storm Lake.....	4,900.38	417.21		5,317.59
52	Knoxville.....	3,225.62		372.92	3,598.54
53	Maquoketa.....	2,607.53	76.73	10.00	2,694.26
54	Waverly.....	8,541.95	2,609.90	847.61	11,999.46
55	Belle Plaine.....	2,009.72	1,374.74	2,002.33	5,386.79
56	Indianola.....	827.34			827.34

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

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total general expense
57	Manchester	1,713.60			1,713.60
58	Denison			14.05	14.05
59	Independence	5,153.40	130.58	282.94	5,566.92
60	Hampton	922.47			922.47
61	Vinton	1,676.90		925.91	2,602.81
62	Jefferson	3,417.65	223.45	6.94	3,648.04
63	Cresco	1,200.00	5,091.14	631.49	6,922.63
64	Pella	3,175.67	513.30	1,072.19	4,761.16
65	Winterset	3,518.69	1,077.85	356.11	4,952.65
66	Sheldon	3,665.93		862.25	4,528.18
67	Osage	2,024.10			2,024.10
68	Clear Lake	3,772.91	884.54	224.34	4,881.79
69	Eldora	25.45			25.45
70	Mystic	502.84	117.93		620.77
71	Harlan	1,500.00	555.50	2,889.78	4,945.28
72	Nevada	3,167.63	200.00	4,186.45	7,554.08
73	Clarion	1,486.18		1,283.87	2,770.05
74	Osceola	2,339.35			2,339.35
75	Emmetsburg	2,158.05	18.50	651.69	2,828.24
76	Sac City	1,059.32			1,059.32
77	Waukon	741.05			741.05
78	Tama	2,764.88	342.00		3,107.69
79	Glenwood	1,702.13	1,779.09		3,481.22
80	Hawarden	1,019.65	11.00	186.93	1,217.58
81	Colfax	1,460.09		50.00	1,510.09
82	Bettendorf	4,096.10	2,621.41		6,717.51
83	New Hampton	1,889.42	655.79	34.20	2,579.41
84	Anamosa				
85	Bloomfield	429.98			429.98
86	Sigourney	1,369.07	550.17		1,919.24
87	Humboldt	246.70			246.70
88	Monticello	753.97			753.97
89	Lake City	1,325.71			1,325.71
90	Rockwell City	3,465.22		504.07	3,969.29
91	Madrid	1,060.00	320.40	1,048.28	2,428.68
92	Audubon	2,343.95	37.50		2,381.45
93	Marengo	1,677.56	215.46		1,891.02
94	Tipton	1,318.78	984.20	141.06	2,444.04
95	Rock Rapids	2,666.40	464.50		3,130.90
96	Dyersville	2,395.10		902.97	3,298.07
97	Ida Grove	1,850.75	608.02		2,458.77
98	Villisca		1,178.50		1,178.50
99	Onawa	1,082.09			1,082.09
100	Bedford	600.00	2,278.79		2,878.79
101	Forest City	2,985.30			2,985.30
102	Eldon	263.50	4.10		267.60
103	De Witt	1,085.50	417.75	383.45	1,886.70
104	Leon	691.86			691.86
105	Hamburg	1,784.17	416.21	212.69	2,413.07
106	Corning	1,519.88	1,254.32		2,774.20
107	Seymour	575.20			575.20
108	Toledo	2,593.09	105.25	552.06	3,250.40
109	What Cheer			586.07	586.07
110	Stuart	63.00			63.00

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[illegible]

TABLE NO. 2-K—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	\$51,760.93	\$43,342.18	\$26,151.21	\$121,254.32	\$19,755.59	\$922,243.56
1	Des Moines	17,270.76		10,675.06	27,945.82		212,124.81
2	Sioux City	2,392.00	2,831.13		5,223.13	10,208.71	60,438.75
3	Davenport	5,662.65		2,790.72	8,453.37		63,224.18
4	Cedar Rapids	3,609.52	2,744.43	419.04	6,772.09		38,679.75
5	Dubuque			333.07	333.07		55,603.59
6	Council Bluffs	1,632.28	460.95		2,093.23		29,286.74
7	Waterloo	280.10	5,323.57		5,603.67	3,588.63	42,184.96
8	Clinton						17,958.50
9	Burlington	1,161.50	1,465.64	27.67	2,654.81		27,164.80
10	Ottumwa	551.60	1,785.99		2,337.59		24,089.31
11	Mason City	247.69	15,998.43		16,246.12		25,490.39
12	Ft. Dodge	1,031.04	409.34	32.51	1,472.89	2,932.97	18,278.77
13	Marshalltown			220.11	220.11		
14	Muscatine						
15	Iowa City			268.39	268.39		13,230.96
16	Keokuk	365.62	433.55		799.17		19,844.18
17	Boone	1,026.38	624.17		1,650.55		8,731.04
18	Ft. Madison			110.60	110.60		10,345.86
19	Oskaloosa	1,129.29		472.02	1,601.31		9,450.05
20	Ames	5,128.36	3,293.16	595.71	9,017.23	709.28	
21	Centerville			565.15	565.15		4,907.70
22	Creston			218.80	218.80		6,302.19
23	Olewein	44.10	53.56	21.50	119.16		5,488.34
24	Newton	1,680.94			1,680.94		7,500.00
25	Cedar Falls	594.71			594.71	149.94	
26	Webster City	193.58		952.56	1,146.17	123.69	
27	Charles City			10.50	10.50	349.85	7,116.00
28	Fairfield			182.32	182.32	261.73	4,485.01
29	Perry						5,079.26
30	Red Oak	640.87	615.81		1,256.68	382.21	6,324.05
31	Atlantic						
32	Shenandoah	429.56			429.56		3,685.89
33	Chariton			59.55	59.55		
34	Albia	460.50	33.40	28.71	522.61	213.55	3,628.00
35	Estherville			12.80	12.80		
36	Cherokee	98.03	128.80	96.97	323.80		5,836.50
37	Spencer	809.34			809.34		4,583.25
38	Clarinda			149.13	149.13		6,662.31
39	Grinnell			53.03	53.03		5,670.18
40	Le Mars	705.50	700.16		1,405.66		5,940.69
41	Marion						4,961.25
42	Carroll		201.16		201.16		4,476.44
43	Mt. Pleasant	709.63			709.63		
44	Valley Junction	194.20			194.20	17.10	2,243.86
45	Washington	61.70	498.64		560.34		
46	Missouri Valley	174.43			174.43		3,065.10
47	Eagle Grove						3,317.90
48	Decorah			139.03	139.03	266.00	4,882.44
49	Iowa Falls			359.16	359.16		3,356.96
50	Algona			50.55	50.55		1,857.00
51	Storm Lake			356.08	356.08		6,075.36
52	Knoxville						4,056.43
53	Maquoketa			400.84	400.84		
54	Waverly		975.75	374.86	1,350.61		
55	Belle Plaine	119.15	18.81	253.08	391.04		3,239.40
56	Indianola	5.25	299.05		304.30		81.34

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—GRAND TOTAL

Street Department

Grading			Weed Cutting	Miscellaneous				Total street department	No. in order of population
Salaries and wages	Miscellaneous	Total grading	Total weed cutting	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
\$347,346.46	\$184,922.97	\$532,269.43	\$2,374.79	\$242,273.79	\$76,891.61	\$125,005.89	\$444,971.29	\$4,505,816.80	
108,830.81	5,933.45	114,764.26		174,568.24		62,753.28	237,321.52	842,416.22	1
46,796.86	2,184.81	48,981.67		4,608.75		646.11	5,314.86	356,936.88	2
6,612.70	10,244.16	16,856.86		12,985.58	991.20	2,840.00	16,816.78	232,844.55	3
5,652.11	1,037.75	6,689.86			11,078.51	61.60	11,140.11	161,227.19	4
21,552.97		21,552.97		8,152.99			8,152.99	566,822.35	5
8,850.84	54,876.65	63,727.49		1,836.32	454.12	37.19	2,327.63	169,608.42	6
1,982.40	1,381.04	3,363.44	622.73					112,476.80	7
25,546.83	15,683.26	41,230.09				804.86	804.86	76,050.66	8
14,967.91	2,314.32	17,282.23		904.15	2,416.94		3,321.09	229,818.52	9
14,448.14	6,719.95	21,168.09		749.13	3,620.54		4,369.67	84,413.63	10
6,784.44	14,601.50	21,385.94		8,604.80	405.61	834.00	9,844.41	187,304.92	11
7,530.56	2,337.24	9,867.80		5,473.07	27,333.29	1,781.86	34,588.22	122,308.09	12
2,248.65	5,448.86	7,697.51						49,429.36	13
1,170.90	7,118.69	8,289.59				1,729.72	1,729.72	33,377.26	14
1,702.61		1,702.61		3,091.98		2,803.89	5,895.87	71,964.48	15
4,823.57	330.47	5,154.04		112.50	12.50	25.00	150.00	42,070.80	16
2,482.95	37.10	2,520.05		740.43	209.42		949.85	22,217.54	17
2,094.50	941.36	3,035.86						20,487.70	18
2,623.32	1,120.33	3,743.65		1,055.53	670.70	196.96	1,923.19	27,883.83	19
	1,439.14	1,439.14						41,732.17	20
						871.93	871.93	16,765.18	21
2,598.30		2,598.30						21,818.92	22
								13,474.04	23
					2,068.96	2,457.35	4,526.31	25,150.22	24
100.00		100.00						14,161.77	25
2,150.02	9.50	2,159.52		2,724.63		1,047.21	3,771.84	9,461.72	26
	900.00	900.00				732.72	732.72	20,374.76	27
74.60		74.60		402.38	6,382.65		6,785.03	21,683.32	28
486.40		486.40		372.80	2,852.60		3,225.40	13,741.45	29
1,870.84	524.85	2,395.69		1,645.84	586.94		2,232.78	16,846.20	30
218.85		218.85	1.40			7.78	7.78	7,979.30	31
1,386.55	1,752.53	3,139.08	103.51	230.00		506.01	736.01	19,857.46	32
	365.81	365.81			1,124.00		1,124.00	5,085.19	33
1,500.00		1,500.00						13,088.97	34
454.86		454.86	48.75			241.50	241.50	5,619.28	35
				145.54		316.01	461.55	13,788.51	36
1,482.14		1,482.14				579.05	579.05	10,968.37	37
						159.51	159.51	12,365.58	38
145.10	334.63	479.73						10,452.81	39
1,285.90		1,285.90		2,058.70		7,347.35	9,406.05	22,523.04	40
598.05	550.00	948.05						11,663.17	41
200.90		200.90						9,185.93	42
2,320.22	318.18	2,638.40	1,254.75		100.00		100.00	9,364.62	43
338.36		338.36	114.00					5,183.96	44
285.00		285.00		8.50			8.50	8,477.29	45
429.40		429.40	127.75		215.92		215.92	9,594.25	46
271.14	588.29	859.43		993.94	410.87		1,404.81	11,073.52	47
	6,927.22	6,927.22			519.46		519.46	27,461.22	48
875.18	950.86	1,826.04		932.50		24.00	956.50	12,289.08	49
					7,692.50		7,692.50	19,588.81	50
119.17	1,275.05	1,394.22						13,143.25	51
	1,122.31	1,122.31				110.70	110.70	60,475.75	52
441.21	1,111.97	1,553.18						39,299.71	53
1,108.15	4,214.93	5,323.08						18,723.43	54
						59.12	59.12	9,314.45	55
1,070.14		1,070.14		3,701.33	1,481.52		5,182.85	15,229.62	56

TABLE NO. 2-K—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 snow removal
						Street Lighting
						Total street lighting
57	Manchester		613.53		613.53	3,443.36
58	Denison					
59	Independence	8.70		382.15	390.85	
60	Hampton	53.62			53.62	281.80
61	Vinton			536.70	536.70	4,904.86
62	Jefferson	13.36	98.24	243.96	355.56	
63	Cresco			40.50	40.50	3,512.45
64	Pella		282.95		282.95	4,555.46
65	Winterset	81.40			81.40	2,400.00
66	Sheldon	48.50			48.50	13.48
67	Osage	55.50			55.50	4,578.11
68	Clear Lake					3,947.49
69	Eldora		685.91		685.91	4,653.67
70	Mystic	33.00	24.00		57.00	3,822.65
71	Harlan					951.25
72	Nevada			21.40	21.40	2,645.40
73	Clarion			324.95	324.95	2,872.03
74	Osceola	51.60			51.60	2,325.12
75	Emmetsburg					3,212.29
76	Sac City					2,764.43
77	Waukon	314.60		511.10	825.70	3,198.71
78	Tama	302.21			302.21	2,877.82
79	Glenwood					1,200.00
80	Hawarden	42.00			42.00	
81	Colfax	216.40	182.70		399.10	2,619.40
82	Bettendorf	46.35			46.35	4,218.10
83	New Hampton					
84	Anamosa					2,703.58
85	Bloomfield	200.00	418.99		618.99	
86	Sigourney			498.95	498.95	2,596.56
87	Humboldt	727.57			727.57	2,812.63
88	Monticello	169.81			169.81	2,758.78
89	Lake City					2,734.11
90	Rockwell City	303.66			303.66	2,428.85
91	Madrid	161.20			161.20	1,456.89
92	Audubon	14.35			14.35	3,132.43
93	Marengo	182.83			182.83	2,221.12
94	Tipton					3,010.80
95	Rock Rapids			1,508.77	1,508.77	
96	Dyersville			164.15	164.15	2,946.29
97	Ida Grove					3,399.94
98	Villisca					2,547.41
99	Onawa		426.88	505.00	931.88	2,894.68
100	Bedford		928.82		928.82	1,939.64
101	Forest City			1,119.93	1,119.93	3,052.44
102	Eldon	204.40	680.95		885.35	206.89
103	De Witt		103.71	64.10	167.81	3,277.89
104	Leon					2,664.62
105	Hamburg	71.10			71.10	1,404.93
106	Corning					2,668.82
107	Seymour					
108	Toledo	23.90			23.90	2,116.34
109	What Cheer					1,452.30
110	Stuart	24.59			24.59	150.00

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—
TOTAL

Street Department

Grading			Weed Cutting	Miscellaneous				Total street department	No. in order of population
Salaries and wages	Miscellaneous	Total grading	Total weed cutting	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
1,736.75		1,736.75				267.62	267.62	8,767.21	57
305.65		305.65				5,964.91	5,964.91	6,382.61	58
								6,082.49	59
2,260.42	1,779.45	4,039.87		352.89	688.79	551.34	1,593.02	12,011.50	60
1,776.55	1,393.86	3,170.41		184.00			184.00	6,493.92	61
2,973.34	70.88	3,044.22		1,038.02	24.38	1.82	1,064.22	13,830.24	62
641.66		641.66		214.89			214.89	12,375.14	63
701.01		701.01		520.33	295.00	72.25	887.58	9,032.70	64
924.05		924.05						5,971.58	65
				20.21			20.21	9,175.00	66
767.65	2,845.70	3,613.35				2,003.68	2,003.68	11,920.69	67
2,144.75	2,215.00	4,359.75				128.86	128.86	14,057.62	68
	2,257.90	2,257.90						6,791.91	69
700.06	137.62	837.68						2,638.07	70
								9,890.12	71
810.00	110.62	920.62		810.00		29.00	839.00	11,059.88	72
625.14		625.14				12,831.50	12,831.50	19,749.86	73
					1,651.62		1,651.62	6,902.83	74
464.15		464.15						8,244.43	75
2,083.53	766.02	2,849.55		1,994.60		8,200.00	8,200.00	12,554.95	76
136.00		136.00					1,994.60	11,470.86	77
								7,752.24	78
4.00		4.00						4,681.22	79
850.00	47.38	897.38						1,443.12	80
1,170.00		1,170.00				23.13	23.13	5,449.10	81
269.27	228.36	497.63				619.12	619.12	12,771.68	82
2,017.80		2,017.80						3,077.04	83
1,950.92	716.64	2,667.56						7,599.89	84
	72.00	72.00						3,878.63	85
2,808.26	792.44	3,600.70				178.33	178.33	5,415.02	86
1,267.98	2,870.02	4,138.00				13.20	13.20	7,538.90	87
						364.58	364.58	8,347.61	88
					3,321.75	748.50	4,070.25	8,130.07	89
187.75		187.75						11,814.40	90
752.21		752.21				280.94	280.94	5,079.92	91
145.00		145.00		123.50	126.77	1,094.60	1,944.87	7,618.10	92
801.75	2,328.99	3,130.74		128.95			128.95	4,296.97	93
1,338.59		1,338.59		295.87			295.87	8,714.53	94
								6,600.98	95
	973.38	973.38						6,408.51	96
	343.67	343.67						7,316.41	97
605.80	410.00	1,015.80				628.15	628.15	4,697.73	98
799.22		799.22				86.39	86.39	6,428.88	99
	688.00	688.00	101.90			641.81	641.81	60,856.31	100
491.20	2,698.40	3,189.60		430.90	205.05		635.95	8,949.65	101
1,894.48	272.90	2,167.38						7,544.91	102
	2,197.56	2,197.56						7,499.78	103
46.16		46.16				1,057.96	1,057.96	7,331.20	104
								15,841.38	105
812.77		812.77						5,443.02	106
	2,343.68	2,343.68				350.14	350.14	1,738.11	107
	1,866.29	1,866.29						7,734.32	108
1,503.04		1,503.04						3,901.66	109
						93.35	93.35	1,833.98	110

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

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand total.....	\$ 914,902.82	\$ 890,074.88	\$ 2,120.60	\$ 1,812,098.30
1	Des Moines.....	41,000.00	156,621.46		197,621.46
2	Sioux City.....	30,000.00	52,854.04		82,854.04
3	Davenport.....	54,500.00	59,400.00		113,900.00
4	Cedar Rapids.....	36,600.00	41,057.72		77,657.72
5	Dubuque.....	89,100.00	54,880.72		143,980.72
6	Council Bluffs.....	38,000.00	37,277.50		75,277.50
7	Waterloo.....	47,287.42	46,217.03		93,504.45
8	Clinton.....	42,457.64	33,135.70		75,593.34
9	Burlington.....	46,000.00	32,703.25		78,703.25
10	Ottumwa.....	7,600.00	14,972.30	10.10	22,582.40
11	Mason City.....	28,500.00	27,237.78		55,737.78
12	Ft. Dodge.....	25,500.00	41,228.83	2.00	66,730.83
13	Marshalltown.....	5,000.00	4,351.91		9,351.91
14	Muscatine.....	6,000.00	2,775.00		8,775.00
15	Iowa City.....	37,000.00	20,644.50	6.52	57,651.02
16	Keokuk.....	8,000.00	7,920.00	.25	15,920.25
17	Boone.....	10,000.00	5,250.00		15,250.00
18	Ft. Madison.....	13,000.00	13,087.21		26,087.21
19	Oskaloosa.....	15,500.00	8,103.18		23,603.18
20	Ames.....	14,500.00	5,235.08		19,735.08
21	Centerville.....				
22	Creston.....	3,800.00	5,092.44		8,892.44
23	Olewein.....	7,300.00	4,662.56		11,962.56
24	Newton.....	2,000.00	6,247.50		8,247.50
25	Cedar Falls.....	7,485.34	4,302.46		11,787.80
26	Webster City.....		137.50		137.50
27	Charles City.....	12,500.00	13,727.05		26,227.05
28	Fairfield.....	3,000.00	877.50		3,877.50
29	Perry.....	2,746.65	6,705.89		9,452.54
30	Red Oak.....	3,341.16	3,070.65		6,411.81
31	Atlantic.....	2,500.00	1,965.00		4,465.00
32	Shenandoah.....	7,500.00	6,092.73	.85	13,593.58
33	Chariton.....	4,000.00	3,369.64		7,369.64
34	Albia.....	3,000.00	1,970.49		4,970.49
35	Estherville.....	2,000.00	2,490.83		4,490.83
36	Cherokee.....	3,350.00	3,747.32		7,097.32
37	Spencer.....	7,900.00	4,403.75		12,303.75
38	Clarinda.....	1,300.00	122.50		1,422.50
39	Grinnell.....	12,700.00	3,171.33		15,871.33
40	Le Mars.....	1,000.00	200.00		1,200.00
41	Marion.....	1,000.00	3,522.93		4,522.93
42	Carroll.....	7,200.00	2,963.69		10,163.69
43	Mt. Pleasant.....	1,000.00	292.50		1,292.50
44	Valley Junction.....	2,000.00	2,608.32		4,608.32
45	Washington.....	1,000.00	997.47		1,997.47
46	Missouri Valley.....	1,000.00	926.50		1,926.50
47	Eagle Grove.....		891.62		891.62
48	Decorah.....	4,500.00	2,381.63		6,881.63
49	Iowa Falls.....	4,000.00	865.20	80.00	4,945.20
50	Algona.....	1,000.00	472.50		1,472.50
51	Storm Lake.....	20,100.00	4,790.75	1.80	24,892.55
52	Knoxville.....	7,000.00	2,013.60		9,013.60
53	Maquoketa.....		6,251.25		6,251.25
54	Waverly.....				
55	Belle Plaine.....	2,500.00	1,590.00		4,090.00
56	Indianola.....				

GENERAL TABLES—CITIES

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ING APRIL 1, 1925—BALANCE MARCH 31, 1926—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	
\$ 794,203.83	\$ 506,722.12	\$ 192.94	\$ 1,301,118.89	\$ 3,266,992.29	\$ 613,575.51	\$ 27,885.99	\$ 3,908,453.79	
251,716.79	140,826.38		392,543.17	2,912.30			2,912.30	1
31,000.00	47,767.97	5.00	78,772.97	147,242.84	28,908.41	22.05	176,263.30	2
41,500.00	20,555.51		62,055.51	300,022.32	73,939.78		442,962.10	3
31,000.00	22,405.00		53,405.00			3,242.25	3,242.25	4
1,500.00	375.00		1,875.00	118,050.00	44,221.71	798.08	163,069.79	5
40,000.00	24,977.50		64,977.50	462,614.92			462,614.92	6
	17,055.00		17,055.00	132,902.52	43,025.50		175,928.11	7
				84,516.40	21,559.63	9,854.48	115,930.51	8
				1,650.00	594.00		2,244.00	9
4,000.00	3,329.28	3.60	7,332.94	27,675.02	9,151.19		36,826.21	10
2,000.00	21,039.26		23,039.26			3,067.60	3,067.60	11
7,000.00	5,330.00		12,330.00	90,954.64	15,690.11		106,644.75	12
				60,535.33	21,027.09		81,562.42	13
13,500.00	21,301.43		34,801.43	55,303.20	10,157.21		65,460.41	14
				130,568.64	22,090.44	472.77	153,140.85	15
10,000.00	8,893.75		18,893.75	310,950.00	32,391.64	3,720.00	347,061.64	16
				7,372.39	4,823.61		12,196.00	17
	15,000.00		15,000.00	29,288.86			29,288.86	18
2,000.00	2,490.00		4,490.00					19
5,000.00	5,441.78		10,441.78	12,300.00	1,796.54		14,096.54	20
				47,619.77	12,081.60		59,701.46	21
1,212.50	225.00		1,437.50					22
5,500.00	4,387.50		9,887.50	53,000.00	14,526.88		67,526.88	23
12,000.00	1,350.00		13,350.00	500.00	1,066.41		1,566.41	24
104,500.00	9,829.50		114,329.50					25
				30,523.49	5,723.54		36,247.03	26
1,500.00	3,355.38		4,855.38	33,000.00	3,642.97		36,642.97	27
	2,955.99		2,955.99	23,331.00	7,484.26		30,815.26	28
1,000.00	320.00	.50	1,320.50	21,000.00	16,240.51		37,240.51	29
3,000.00	960.00		3,960.00	13,613.94	2,676.98		16,290.92	30
	2,500.00	.50	2,500.50		1,458.27		1,458.27	31
3,000.00	2,450.00		5,450.00	3,087.02			3,087.02	32
6,000.00	5,000.00		11,000.00	11,500.00	3,235.75		14,735.75	33
1,000.00	655.00		1,655.00	52,868.00	14,977.53		67,845.53	34
3,000.00	358.57	55.00	3,413.57	28,200.00	8,300.67		36,500.67	35
33,000.00	4,233.30		37,233.30	30,964.79	4,273.85		35,238.64	36
4,500.00	6,794.50		11,294.50	2,500.00	1,746.88		4,246.88	37
18,000.00	3,225.00		21,225.00					38
	400.00		400.00	18,231.89	10,988.61		29,220.50	39
17,140.00	1,615.41		18,755.41	2,900.00	260.13	201.19	2,470.32	40
				33,400.00	9,971.75		43,371.75	41
2,000.00	2,300.00		4,300.00	2,500.00	1,594.86		4,094.86	42
3,000.00	8,448.75		11,448.75	27,900.00	3,490.26		31,390.26	43
1,000.00	996.25		1,996.25	18,400.00	3,776.16		22,176.16	44
9,775.00	2,413.13		12,188.13	6,942.00	2,041.46		8,983.46	45
				10,500.00	4,654.10		15,154.10	46
	1,554.43		1,554.43		442.48		442.48	47
	2,750.00		2,750.00	200.00	60.00		260.00	48
								49
15,000.00	3,245.00		18,245.00	9,500.00	1,760.00		11,260.00	50
4,500.00	4,225.00		8,725.00	3,179.22	1,175.13		4,354.35	51
20,500.00	2,355.00	76.00	28,931.00	7,293.91	2,198.92		9,492.83	52

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

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
57	Manchester	3,168.23	1,741.88		4,910.11
58	Denison	4,500.00	8,387.78		12,887.78
59	Independence				
60	Hampton	2,000.00	4,500.00		6,500.00
61	Vinton	4,000.00	1,225.00		5,225.00
62	Jefferson	6,000.00	5,220.00		11,220.00
63	Cresco	2,500.00	11,290.97		13,790.97
64	Pella	6,000.00	2,114.35		8,114.35
65	Winterset		307.36		307.36
66	Sheldon	6,400.00	4,144.60		10,544.60
67	Osage	2,500.00	1,855.00		4,355.00
68	Clear Lake	1,000.00	4,888.82		5,888.82
69	Eldora	16,287.94	967.64		17,255.58
70	Mystic	500.00	450.00		950.00
71	Harlan	2,500.00	3,110.00		5,610.00
72	Nevada	31,140.00	4,727.79		35,867.79
73	Clarion	3,000.00	744.00		3,744.00
74	Osceola		1,440.00		1,440.00
75	Emmetsburg	3,000.00	4,865.46		7,865.46
76	Sac City	3,500.00	4,365.47		7,865.47
77	Waukon		4,827.45		4,827.45
78	Tama	2,338.81			2,338.81
79	Glenwood	3,000.00	2,629.50		5,629.50
80	Hawarden	3,000.00	1,102.50		4,102.50
81	Colfax	500.00	255.50		755.50
82	Bettendorf	3,000.00	1,904.50		4,904.50
83	New Hampton	1,000.00	850.00		1,850.00
84	Anamosa	199.63	375.00		574.63
85	Bloomfield	1,000.00	702.25		1,702.25
86	Sigourney	1,000.00	4,798.80		5,798.80
87	Humboldt	5,000.00	157.50		5,157.50
88	Monticello	2,000.00	315.00		2,315.00
89	Lake City	5,400.00	1,455.00		6,855.00
90	Rockwell City	500.00	1,600.00		2,100.00
91	Madrid	3,000.00	3,011.70		6,011.70
92	Audubon	2,000.00	357.23		2,357.23
93	Marengo	5,700.00	7,068.10		12,768.10
94	Tipton				
95	Rock Rapids	5,000.00	4,996.06	15.05	10,011.11
96	Dyersville	1,000.00	625.00		1,625.00
97	Ida Grove	2,000.00	3,986.16		5,986.16
98	Villisca	10,500.00	899.50		11,399.50
99	Onawa	2,800.00	1,170.17	1,953.53	5,923.70
100	Bedford	2,000.00	475.00		2,475.00
101	Forest City	7,500.00	2,293.00		9,793.00
102	Eldon				
103	De Witt	6,500.00	4,349.24	50.00	10,899.24
104	Leon				
105	Hamburg	500.00	525.00	.50	1,025.50
106	Corning	500.00	855.00		1,355.00
107	Seymour		75.00		75.00
108	Toledo	2,000.00	332.20		2,332.20
109	What Cheer	2,000.00	1,840.00		3,840.00
110	Stuart	700.00	2,019.00		2,719.00

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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	
10,000.00	3,750.25		13,750.25	30,134.84	9,329.68		39,464.52	57
				36,451.59			36,451.59	58
1,000.00	1,057.50		2,057.50	803.00	409.52		1,212.52	59
8,000.00	3,208.96		11,208.96					60
1,650.00	874.96		2,524.96	34,294.79			34,294.79	61
								62
3,000.00	2,287.50		5,287.50	52,000.00	9,080.10		61,080.10	63
4,000.00	10,701.32		14,701.32					64
	4,226.28		4,226.28	15,248.42	8,711.93		23,960.35	65
				18,000.00	12,065.00		30,065.00	66
				4,715.41	2,500.01		7,215.42	67
10,209.54	550.00		10,759.54					68
2,000.00	240.00		2,240.00					69
1,000.00	1,595.00		2,595.00	27,822.50	9,699.38		37,521.88	70
								71
	495.00		495.00	15,450.00	12,681.94		28,131.94	72
	1,125.00	4.34	1,129.34					73
				103,215.86	12,328.74	1,350.00	116,894.60	74
				37,000.00	6,249.21		43,249.21	75
2,000.00	995.00		2,995.00	10,603.50	7,840.99		18,444.49	76
				16,570.00			16,570.00	77
	510.00		510.00					78
	1,496.25		1,496.25	42,987.94	5,731.05		48,718.99	79
				13,500.00	7,783.71		21,283.71	80
								81
2,000.00	315.00		2,315.00	9,500.00	2,706.91		12,206.91	82
				4,000.00			4,000.00	83
4,000.00	3,223.25		7,223.25					84
								85
				10,000.00	1,913.82	180.00	12,093.82	86
					95.78		95.78	87
1,000.00	5,485.00		6,485.00	4,000.00	2,460.00		6,460.00	88
1,500.00	787.50	44.33	2,331.83	8,562.27	2,582.09		11,144.36	89
500.00	1,237.50		1,737.50	11,124.33			11,124.33	90
1,500.00	1,084.19	1.60	2,585.79					91
				138,000.00	8,165.42	2,037.11	148,202.53	92
1,500.00	450.00		1,950.00	36,974.16	7,605.29	1,020.00	45,599.45	93
3,000.00	937.50		3,937.50	24,000.00	4,863.34		28,863.34	94
				1,150.70			1,150.70	95
				12,000.00	6,240.15		18,240.15	96
2,000.00	888.33		2,888.33	7,000.00	1,502.81		8,502.81	97
2,000.00	5,462.24	1.76	7,461.00					98
1,000.00	2,939.43		3,939.43	1,500.00	1,065.00		2,565.00	99
				2,968.48	414.33		3,382.81	100
	600.00							

TABLE NO. 2-M—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.....	\$65,472.16	\$308,389.99	\$137,534.87	\$7,533,158.00	\$630,333.53	\$29,840.61
1	Des Moines.....		7,620.00	27,631.85	628,328.87	21,680.55	3,976.85
2	Sioux City.....				337,890.31		1,190.18
3	Davenport.....		27,009.18		646,526.79	64,740.86	3,531.53
4	Cedar Rapids.....	9,800.00	7,852.71	128.64	152,086.32	19,327.00	57.92
5	Dubuque.....	12,406.11	22,588.61	561.80	344,482.03	71,732.57	4,268.01
6	Council Bluffs.....	15,175.00	159,540.66		777,585.58		370.63
7	Waterloo.....		6,461.50	9,816.34	302,765.40	77,272.62	3,671.29
8	Clinton.....		22,891.67	7,940.29	222,355.81	2,198.82	2,090.29
9	Burlington.....	1,026.77	4,425.00	20,625.00	107,024.02	53,100.05	
10	Ottumwa.....		10,305.62		77,047.17	9,801.60	751.08
11	Mason City.....		405.00		82,339.64	17,834.46	116.90
12	Ft. Dodge.....		4,217.38		189,922.96	1,001.63	129.59
13	Marshalltown.....			13,406.96	104,320.29	5,931.04	
14	Muscatine.....				109,036.84	20,625.40	
15	Iowa City.....				210,791.87	4,000.00	2,341.45
16	Keokuk.....		1,005.00		17,825.25	5,000.00	
17	Boone.....		6,156.24		387,361.63	770.00	5.00
18	Ft. Madison.....				38,283.21	66.15	17.75
19	Oskaloosa.....	700.35			68,592.30		
20	Ames.....	4,000.00		1,866.00	30,001.08	12,560.81	20.00
21	Centerville.....				24,538.32		
22	Creston.....				68,593.90		
23	Olewein.....				13,400.06		621.91
24	Newton.....				85,661.88	8,000.00	486.48
25	Cedar Falls.....				26,704.21		
26	Webster City.....				114,467.00	1,014.17	722.49
27	Charles City.....			45.00	62,519.08	9,357.99	
28	Fairfield.....				45,375.85		11.87
29	Perry.....				43,223.79		
30	Red Oak.....			2,351.25	47,324.07		
31	Atlantic.....				24,715.92	15,300.00	2,000.00
32	Shenandoah.....				17,552.35	1,635.67	233.30
33	Chariton.....				15,906.66		
34	Albia.....				30,706.24	736.08	
35	Estherville.....				73,091.36	47,500.00	
36	Cherokee.....			1,661.45	48,673.01	24.80	
37	Spencer.....				84,775.60		
38	Clarinda.....			7,024.29	23,988.17	.75	412.27
39	Grinnell.....				37,096.33		
40	Le Mars.....			1.00	30,821.50		
41	Marion.....				6,993.25	650.00	11.99
42	Carroll.....	686.53			72,977.38	73,845.72	
43	Mt. Pleasant.....			926.25	6,313.61		
44	Valley Junction.....			30,127.63	70,426.21	5,041.93	.50
45	Washington.....			236.04	13,682.26		
46	Missouri Valley.....		66.97		26,165.88		
47	Eagle Grove.....	419.58			1,302.20		28.35
48	Decorah.....	602.50			28,715.72		180.00
49	Iowa Falls.....				20,099.30		
50	Algona.....				3,469.41	5,500.00	
51	Storm Lake.....			1,664.00	29,566.55	5,233.94	205.63
52	Knoxville.....				9,103.60		
53	Maquoketa.....				6,251.25	828.10	38.86
54	Waverly.....				29,505.00		
55	Belle Plaine.....				17,169.35		
56	Indianola.....				38,423.83		268.40

ING APRIL 1, 1925—BALANCE MARCH 31, 1926—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, 1925	Balance on hand March 31, 1926	Grand total for the year	No. in order of population	
\$23,766.09	\$131,348.07	\$112,735.46	\$8,461,181.76	\$25,474,833.18	\$ 783,943.53	\$ 7,229,753.04	\$33,488,529.75		
	57,439.30	15,598.60	727,024.17	3,214,364.62	87,279.60	575,203.82	3,876,938.04	1	
		3,642.83	342,723.32	1,977,242.69		554,233.79	2,531,476.48	2	
		4,324.00	719,123.18	1,624,101.61	1,886.35	843,210.49	2,469,198.45	3	
	99.75		171,571.08	1,007,580.46	6,918.65	276,527.02	1,291,026.13	4	
	9,726.47	12,662.05	442,871.13	1,712,339.11	11,849.62	128,975.44	1,853,164.17	5	
5,642.74	6,046.08		789,653.03	1,542,890.56	146,430.72	314,838.50	2,004,159.78	6	
3,364.10	2,896.30	5,534.61	305,504.32	1,008,140.51	103,965.83	177,996.25	1,290,102.59	7	
977.02	100.00	5,660.40	233,382.34	496,069.09	21,406.39	127,691.58	645,167.06	8	
	2,919.67		163,043.74	594,209.11		114,521.86	708,730.97	9	
	1,482.52		89,082.37	518,773.62	5,593.32	54,520.00	578,886.94	10	
1,946.04	1,683.75		103,920.79	506,924.81	35,339.64	145,605.09	777,869.45	11	
1,872.62	9,859.03	1,854.83	204,730.66	580,233.35	39,408.57	95,884.53	715,526.45	12	
166.22	22,036.66	2,267.98	134,722.19	318,040.78	6,012.74	21,211.01	345,264.53	13	
			129,662.24	461,754.12		208,300.38	670,054.50	14	
309.44	470.15	85.00	217,247.91	410,829.75	1,319.45	62,936.23	475,085.43	15	
	3,139.03		25,964.28	192,423.73	7,860.48	67,922.29	268,206.50	16	
316.27	550.60		389,003.50	546,824.76	14,388.57	11,337.91	572,561.24	17	
291.61	1,822.11	31.17	40,512.00	122,205.26	233.20	33,919.98	156,368.44	18	
439.62	20.70	150.00	69,202.71	212,278.94	17,191.62	104,345.11	333,815.67	19	
	233.29		42,905.18	352,820.71	49.40	74,532.94	427,403.25	20	
			24,538.32	113,760.65	828.36	30,504.00	144,643.70	21	
		561.67	69,155.57	128,811.73	338.91	27,098.82	156,849.46	22	
2,404.61	126.21		16,552.79	85,233.08	43,563.37	61,008.70	180,895.15	23	
1,457.40	25.00	13,946.77	109,577.53	963,320.99	20,214.40	108,252.22	391,787.61	24	
			26,704.21	211,779.63	4,142.31	76,088.58	292,010.52	25	
30.00	565.00	272.68	117,071.34	257,400.49	1,169.80	47,351.38	305,981.07	26	
	36.05		71,913.12	137,679.42	5,851.19	46,837.56	190,368.17	27	
	1,405.89	83.58	46,877.19	119,126.90		39,542.81	158,609.71	28	
		1,628.88	44,852.67	106,006.96	13,539.37	61,312.89	180,859.22	29	
	28.00	23.20	47,375.27	122,954.00	10,921.22	46,334.65	180,209.87	30	
4.80	1,156.16		43,176.88	201,946.81	9,747.41	22,539.42	234,233.64	31	
247.65		434.23	20,103.20	87,286.58	1,582.55	19,738.39	108,607.52	32	
7.33		40.41	15,954.40	47,408.56		44,560.45	91,969.01	33	
			31,442.32	75,561.85	2.00	34,333.82	109,897.67	34	
48.60			121,539.96	202,853.53	283.06	148,280.73	351,417.32	35	
65.17	642.92	229.76	49,635.66	103,600.85	1,884.38	67,108.55	172,683.28	36	
		622.37	85,398.06	229,610.02		40,355.74	269,965.76	37	
	240.00	937.52	25,578.71	82,837.86	11.10	34,082.80	116,931.76	38	
	516.36	3,125.11	40,737.80	135,531.25	60.35	22,989.45	158,581.05	39	
361.68			31,183.18	73,543.79	6,647.65	36,103.18	116,294.62	40	
			7,655.24	44,951.29	1.00	25,058.15	70,010.44	41	
			146,823.10	200,418.02		39,658.81	240,076.83	42	
			6,313.61	94,036.17	23.11	94,939.79	188,999.07	43	
	1.00		75,469.64	164,534.22	7.55	21,065.38	185,607.15	44	
	827.00	311.38	14,820.64	83,448.51	782.46	106,463.78	190,694.75	45	
			26,165.88	59,169.39	2,217.88	20,357.88	81,745.15	46	
20.32			1,350.87	41,146.31	591.70	17,140.38	58,878.39	47	
31.18	459.55		29,386.45	83,002.35	215.11	21,152.62	104,370.08	48	
		3,185.36	23,284.66	83,794.50	8.89	39,272.10	123,075.49	49	
		1,625.00	10,594.41	90,464.92		112,470.63	202,935.55	50	
41.65		125.00	35,172.77	103,814.03	3,386.44	25,045.37	132,245.84	51	
		17,485.62	26,589.31	114,901.19	15,942.51	28,079.49	158,923.19	52	
			7,118.21	81,023.61	8,056.80	34,294.49	123,374.90	53	
			29,505.00	133,468.07		49,156.06	182,624.13	54	
			17,169.35	42,374.09	296.13	44,318.84	86,989.06	55	
56.41			38,748.64	135,476.55	1,100.13	34,115.28	170,691.96	56	

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

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Trust Accounts	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
57	Manchester				44,874.63		
58	Denison				63,089.62		
59	Independence					8,232.27	129.54
60	Hampton				9,770.02		60.00
61	Vinton				16,433.96	6,500.00	
62	Jefferson			224.00	48,263.75		16.00
63	Cresco			2,002.85	15,793.82		
64	Pella			5,103.25	79,585.20	20,000.00	907.87
65	Winterset				15,008.68		
66	Sheldon				38,731.23		
67	Osage				34,420.00		
68	Clear Lake				13,104.24	3.00	
69	Eldora				28,015.12	3,526.60	
70	Mystic				3,190.00		500.00
71	Harlan				45,726.88		80.65
72	Nevada				35,867.79		
73	Clarion				32,370.94		60.00
74	Osceola			1,127.13	3,695.47		68.75
75	Emmetsburg				124,760.06	4,539.80	
76	Sac City				51,114.68		
77	Waukon				26,266.94		
78	Tama				18,908.81		
79	Glenwood				6,139.50		
80	Hawarden				54,317.74		
81	Colfax				22,039.21	1,742.16	
82	Bettendorf				4,904.50		
83	New Hampton			1.60	16,373.51		
84	Anamosa			2,000.00	6,574.63		
85	Bloomfield				8,925.50		
86	Sigourney				5,798.80	1,035.56	
87	Humboldt				17,251.32		6.00
88	Monticello	15,092.26			17,503.04	2,500.00	
89	Lake City				19,800.00		
90	Rockwell City				15,576.19	3,000.00	
91	Madrid				18,873.53		
92	Audubon				9,943.02	4,000.00	
93	Marengo				160,970.63		49.61
94	Tipton				47,549.45		
95	Rock Rapids				42,811.95		
96	Dyersville	2,105.35			4,881.03		
97	Ida Grove	1,610.14			25,836.45		
98	Villisca				22,790.64		5.00
99	Onawa			908.34	14,296.04	1,025.00	49.51
100	Bedford	973.47			9,952.90		
101	Forest City				13,175.81		
102	Eldon		26,254.45	154.91	30,091.13	6,751.34	5.00
103	De Witt				10,899.24		
104	Leon				9,478.75	5,075.00	
105	Hamburg	823.12			3,331.74		
106	Corning				3,630.00		31.54
107	Seymour				4,165.55		
108	Toledo				7,635.90		110.62
109	What Cheer				5,952.72		
110	Stuart				8,337.00		

OUTSTANDING APRIL 1, 1925—BALANCE MARCH 31, 1926—
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, 1925	Balance on hand March 31, 1926	Grand total for the year	No. in order of population
			44,374.63	76,415.81	3.55	7,179.34	83,598.70	57
			63,069.62	154,599.38	1,507.55	172,270.80	328,377.73	58
	8.90	144.00	8,514.71	88,507.21	2,243.99	77,146.91	167,898.11	59
			9,830.02	85,989.22	1,461.34	28,537.27	115,987.83	60
			22,933.96	95,826.08		42,420.72	138,246.80	61
6.40		1,909.77	50,195.92	80,947.04	1,706.90	17,909.66	100,563.61	62
			15,793.82	69,320.27	8,474.00	30,051.66	107,846.53	63
		1,389.96	101,883.03	191,680.08		28,533.34	220,218.42	64
87.20			15,095.88	60,936.80	2,322.13	74,878.62	138,137.55	65
			38,731.23	92,752.72		10,119.87	102,872.59	66
			34,420.00	74,434.73	510.60	28,822.14	103,767.47	67
		1,899.70	15,006.94	73,400.71	8,483.48	48,760.86	130,705.05	68
	100.00		31,641.72	63,515.87	2.00	20,241.40	83,759.27	69
205.96	120.70	5.31	4,021.97	9,160.87	3,319.58	2,428.79	14,909.24	70
			45,807.53	130,500.88		36,404.15	166,965.03	71
55.50	67.80		35,991.15	62,215.48	6,837.55	9,556.23	78,609.26	72
			32,430.94	69,735.59	732.87	23,221.99	93,690.45	73
			3,765.22	21,686.32	4.75	18,081.01	39,772.08	74
397.57	1,712.19	12.94	131,422.56	160,590.17	11,089.60	43,651.26	215,331.09	75
		4,650.50	55,765.18	87,193.85		40,326.96	127,520.81	76
		341.07	26,608.01	55,228.52	262.55	28,917.17	84,408.24	77
			18,908.81	49,440.08	1,066.24	7,790.17	58,296.49	78
			6,139.50	25,113.58	1,709.84	11,604.09	38,427.51	79
			54,317.74	124,347.11		12,654.29	137,001.40	80
438.67	891.00	437.50	25,548.54	38,773.40	8,294.52	1,917.41	48,985.33	81
			4,904.50	46,240.85		11,878.34	58,119.19	82
			16,373.51	62,938.10		47,492.28	110,430.38	83
21.16		1,301.22	7,897.01	41,397.32		12,042.50	53,439.82	84
			8,925.50	72,833.31	9,591.09	44,437.54	126,911.94	85
522.61		1,460.00	8,816.97	29,801.41	8,560.00	15,349.22	53,710.63	86
582.28			17,839.60	40,813.12		24,992.26	65,805.38	87
			20,003.04	66,233.28	46.56	7,322.36	73,602.20	88
269.51			20,060.51	47,729.62	9,888.68	12,235.15	69,853.45	89
311.59		13.55	18,901.33	66,696.90	3,371.81	16,050.81	86,119.52	90
203.80			19,077.33	40,520.36	8,614.57	11,578.07	60,713.00	91
			13,943.02	42,603.03	1,193.50	61,693.53	105,490.06	92
			161,020.24	176,059.88		15,024.34	191,084.22	93
			47,549.45	98,854.11	513.75	33,984.10	133,351.96	94
		1,062.39	43,874.34	131,643.38	1,399.00	99,490.12	232,532.50	95
147.50	1,471.63	34.82	6,534.98	22,004.94		2,266.13	24,271.07	96
			25,836.45	44,706.84	400.00	32,935.22	78,042.06	97
			22,795.64	65,102.48	13.00	10,441.00	75,556.48	98
72.00			15,442.55	74,763.36		29,081.61	103,844.97	99
75.00			10,027.90	88,700.39	4,910.69	35,956.61	129,567.69	100
			13,175.81	34,816.14	3,277.45	20,979.91	59,073.50	101
		931.25	37,778.72	71,312.06		4,814.32	76,126.38	102
			10,899.24	29,726.68	12.00	8,174.11	37,912.79	103
			14,555.75	38,030.23	1,242.76	28,322.32	67,595.81	104
275.80			3,607.54	26,669.98	4,367.19	29,644.46	60,681.63	105
			3,661.54	22,029.01		28,591.90	50,620.91	106
	403.30		4,568.85	33,313.36	1,737.44	6,304.95	41,355.75	107
		741.47	8,487.99	30,367.03	1,037.00	1,988.27	33,392.30	108
			5,952.72	15,164.93	1,778.01	6,984.97	23,927.91	109
			8,337.00	38,804.05	1,404.04	25,207.52	65,415.61	110

TABLE NO. 3—CITIES—BONDED AND OTHER

No. in order of population	Cities	Total indebtedness at close of year March 31, 1926	Character and Amount of	
			General bonds	Municipal industry bonds
	Grand total.....	\$ 41,990,252.01	\$ 16,721,477.92	\$ 12,798,047.57
1	Des Moines.....	10,879,967.16	3,126,719.80	5,000,000.00
2	Sioux City.....	2,418,303.17	1,219,000.00	742,000.00
3	Davenport.....	1,674,690.86	1,145,500.00	529,000.00
4	Cedar Rapids.....	1,484,985.05	1,015,900.00	449,000.00
5	Dubuque.....	2,591,599.17	1,094,913.41	375,000.00
6	Council Bluffs.....	1,374,946.55	807,000.00	400,000.00
7	Waterloo.....	1,814,562.18	599,778.84	646,000.00
8	Clinton.....	633,755.03	218,285.00	
9	Burlington.....	573,150.00	246,000.00	
10	Ottumwa.....	564,725.62	350,046.31	148,000.00
11	Mason City.....	1,158,464.47	362,504.79	312,000.00
12	Ft. Dodge.....	1,169,683.15	883,966.82	108,000.00
13	Marshalltown.....	952,239.35	87,000.00	315,500.00
14	Muscatine.....	614,611.35	51,000.00	404,500.00
15	Iowa City.....	777,020.55	419,849.97	
16	Keokuk.....	161,037.51	161,000.00	
17	Boone.....	678,846.33	95,000.00	185,500.00
18	Ft. Madison.....	305,580.02	305,500.00	
19	Oskaloosa.....	590,876.67	140,458.00	300,000.00
20	Ames.....	203,758.85	97,500.00	103,000.00
21	Centerville.....	142,565.23	63,000.00	67,500.00
22	Creston.....	232,272.27	91,250.00	
23	Olewein.....	142,257.09	84,989.68	9,000.00
24	Newton.....	441,286.71	137,500.00	54,000.00
25	Cedar Falls.....	99,756.91	84,945.28	11,500.00
26	Webster City.....	122,957.18	5,500.00	117,000.00
27	Charles City.....	291,832.06	241,700.00	10,000.00
28	Fairfield.....	131,096.24	17,000.00	73,500.00
29	Perry.....	336,386.71	128,765.83	61,500.00
30	Red Oak.....	198,423.43	62,314.32	7,000.00
31	Atlantic.....	108,979.63	57,000.00	13,000.00
32	Shenandoah.....	192,689.72	99,000.00	50,000.00
33	Chariton.....	113,939.91	33,300.00	47,500.00
34	Albia.....	167,245.17	57,000.00	100,000.00
35	Estherville.....	238,889.91	39,500.00	24,000.00
36	Cherokee.....	180,247.99	57,097.13	3,500.00
37	Spencer.....	156,243.24	80,500.00	44,500.00
38	Clarinda.....	139,522.34	16,900.00	96,000.00
39	Grinnell.....	114,208.35	55,200.00	53,000.00
40	Le Mars.....	55,789.91	8,000.00	8,000.00
41	Marion.....	97,918.78	78,565.65	
42	Carroll.....	196,579.07	38,545.89	7,173.47
43	Mt. Pleasant.....	55,531.50	25,500.00	
44	Valley Junction.....	176,809.50	40,500.00	45,000.00
45	Washington.....	240,503.85	21,000.00	169,500.00
46	Missouri Valley.....	134,208.89	5,500.00	16,100.00
47	Eagle Grove.....	46,000.00	19,000.00	
48	Decorah.....	109,994.00	65,500.00	12,000.00
49	Iowa Falls.....	64,969.41	15,304.00	
50	Algona.....	41,000.00	8,000.00	33,000.00
51	Storm Lake.....	145,587.56	84,600.00	55,000.00
52	Knoxville.....	156,686.82	86,190.31	
53	Maquoketa.....	181,366.44		129,000.00
54	Waverly.....	67,000.00		52,000.00
55	Belle Plaine.....	138,279.22	33,300.00	79,500.00
56	Indianola.....	42,860.70		1,000.00

DEBT OBLIGATIONS APRIL 1, 1926

Debt Obligations at Close of Year, March 31, 1926							
Outstanding warrants	*Special fund bonds	Temporary loans	Miscellaneous debt obligations	Total indebtedness April 1, 1925	Increase of indebtedness during year ending March 31, 1926	Decrease of indebtedness during year ending March 31, 1926	No. in order of population
\$ 793,688.33	\$11,232,638.19	\$ 72,150.00	\$ 372,250.00	\$43,129,728.78	\$ 996,637.98	\$ 2,055,491.98	
100,707.36	2,652,540.00			10,766,339.65	113,627.51		1
	432,303.17		25,000.00	2,304,475.85	113,827.32		2
190.86				1,772,386.35		97,095.49	3
3,085.05			17,000.00	1,356,418.65	128,560.40		4
6,035.76	1,115,650.00			2,457,609.02	133,809.55		5
15,946.55	83,000.00			1,342,430.72	32,515.83		6
78,467.16	490,316.18			1,970,521.08		155,958.90	7
35,908.41	379,561.69			726,755.26		93,000.23	8
	327,150.00			594,300.00		21,150.00	9
6,528.10	60,151.21			563,228.35	1,497.27		10
167,959.68			316,000.00	1,031,344.43	127,120.04		11
26,500.41	151,215.92			1,211,545.97	41,862.82		12
2,182.01	547,557.34			993,077.47		40,838.12	13
	159,111.35			634,542.56		19,931.21	14
	357,670.58			851,409.96		74,389.41	15
37.51				160,240.70		8,203.19	16
6,396.33	391,950.00			760,738.57		90,892.24	17
80.02				325,872.39		20,292.87	18
14,518.67	135,900.00			631,032.78		40,156.11	19
8.85		3,250.00		224,209.40		20,540.55	20
65.25	12,000.00			129,500.00	12,500.00		21
368.60	140,653.67			322,433.24		90,160.97	22
48,267.41				145,353.05		3,095.96	23
15,286.71	234,500.00			507,714.40		66,427.69	24
1,311.63		2,000.00		103,194.21		3,442.30	25
112.43	344.75			146,514.55		23,957.18	26
239.29	30,892.77			336,548.53		44,716.47	27
253.05	40,343.19			158,782.04		27,685.80	28
19,858.37	126,262.51			283,022.60	53,364.11		29
9,809.11	119,300.00			228,390.85		29,967.42	30
6,061.74	32,917.80			131,779.24		22,799.61	31
1,289.72	42,400.00			200,482.55		7,792.83	32
639.91		32,500.00		120,300.00		7,639.91	33
150.00	10,095.17			179,597.17		12,352.00	34
	175,389.91			295,040.97		56,151.06	35
3,688.22	115,962.64			231,885.84		51,637.85	36
	31,243.24			228,108.03		71,864.79	37
7.55	26,614.79			149,625.89		10,103.55	38
8.35			6,000.00	146,047.85		31,839.50	39
11,289.91	28,500.00			54,379.54	1,410.37		40
75.94	19,277.19			94,843.34	3,074.94		41
467.86	150,391.85			254,537.74		57,958.67	42
31.50	30,000.00			59,023.11		3,491.61	43
3,463.50	87,846.00			160,259.27	12,050.23		44
4,003.85	46,000.00			250,282.46		9,778.61	45
2,208.89	110,400.00			154,617.88		20,408.99	46
	27,000.00			46,000.00			47
	32,494.00			132,011.00		22,017.00	48
73.50	49,591.91			60,404.70	4,564.17		49
				42,000.00		1,000.00	50
5,187.56	800.00			154,586.44		8,998.88	51
57,496.51		13,000.00		122,132.82	34,554.00		52
9,183.82	43,182.62			137,056.80	44,309.64		53
	15,000.00			91,500.00		24,500.00	54
	25,479.22			142,100.00		3,820.78	55
	41,860.70			76,646.61		33,785.91	56

TABLE NO. 3—CONTINUED—CITIES—BONDED

No. in order of population	Cities	Total indebtedness at close of year March 31, 1928	Character and Amount of	
			General bonds	Municipal industry bonds
57	Manchester	142,425.28	27,798.00	
58	Denison	198,250.00	128,250.00	70,000.00
59	Independence	1,205.96		
60	Hampton	125,527.42	76,000.00	28,000.00
61	Vinton	68,000.00	17,000.00	49,000.00
62	Jefferson	192,467.79	91,500.00	14,350.00
63	Cresco	94,881.00	76,000.00	
64	Pella	247,500.00	36,500.00	88,500.00
65	Winterset	201,700.69		201,500.00
66	Sheldon	102,297.00	74,607.00	
67	Osage	244,027.24	31,500.00	
68	Clear Lake	204,630.79	146,250.00	9,500.00
69	Eldora	84,450.00	23,450.00	34,000.00
70	Mystic	11,663.73	7,000.00	
71	Harlan	220,000.00	53,500.00	29,000.00
72	Nevada	82,992.17	77,540.00	
73	Clarion	154,321.72	11,808.94	11,000.00
74	Osceola	56,060.43	32,000.00	22,500.00
75	Emmetsburg	238,657.81	67,200.00	10,000.00
76	Sac City	129,849.00	72,000.00	
77	Waukon	203,918.95	84,200.00	47,200.00
78	Tama	78,950.19	35,847.00	
79	Glenwood	54,808.59	40,900.00	12,500.00
80	Hawarden	143,607.46	13,000.00	50,000.00
81	Colfax	149,181.90	40,415.53	
82	Bettendorf	42,500.00	42,500.00	
83	New Hampton	77,300.00	16,000.00	6,000.00
84	Anamosa	63,178.21	8,000.00	4,000.00
85	Bloomfield	82,891.94	18,000.00	55,000.00
86	Sigourney	105,600.00	98,500.00	
87	Humboldt			
88	Monticello	36,401.50	24,000.00	
89	Lake City	157,702.93	65,300.00	50,000.00
90	Rockwell City	100,115.61	28,500.00	25,200.00
91	Madrid	96,249.50	51,900.00	22,000.00
92	Audubon	125,350.00	91,850.00	33,500.00
93	Marengo	236,838.52	112,138.52	
94	Tipton	109,000.00		7,500.00
95	Rock Rapids	139,983.50	87,000.00	14,000.00
96	Dyersville	13,105.33	12,000.00	
97	Ida Grove	160,480.58	74,080.58	
98	Villisca	108,913.00	23,900.00	80,000.00
99	Onawa	116,594.30	78,594.30	38,000.00
100	Bedford	100,959.89	22,000.00	54,000.00
101	Forest City	28,872.97	17,500.00	8,000.52
102	Eldon	17,562.24		10,000.00
103	De Witt	69,800.00	40,300.00	
104	Leon	37,000.00	37,000.00	
105	Hamburg	45,629.25	19,500.00	9,000.00
106	Corning	40,500.00	15,500.00	25,000.00
107	Seymour	69,172.06	32,200.00	35,800.00
108	Toledo	64,037.00	3,363.42	59,633.58
109	What Cheer	40,649.76	30,000.00	
110	Stuart	87,800.00	39,100.00	48,000.00

AND OTHER DEBT OBLIGATIONS APRIL 1, 1926

Debt Obligations at Close of Year, March 31, 1926				Total indebtedness April 1, 1925	Increase of indebtedness during year ending March 31, 1926	Decrease of indebtedness during year ending March 31, 1926	No. in order of population
Outstanding warrants	*Special fund bonds	Temporary loans	Miscellaneous debt obligations				
666.68	113,960.00			174,006.41		31,671.13	57
1,205.96				212,750.00		14,500.00	58
6,906.00	5,621.42	9,000.00		2,243.99		1,038.03	59
			2,000.00	102,424.48	23,102.94		60
1,951.66	84,666.13			80,000.00		12,000.00	61
6,881.00	12,000.00			227,273.03		34,805.24	62
	122,500.00			106,457.74		10,576.74	63
200.69				310,837.00		63,337.00	64
	87,600.00			205,700.69		4,000.00	65
27.24	212,500.00			227,197.00		65,590.00	66
13,323.03	35,557.76			265,010.60		20,963.36	67
	27,000.00			162,506.65	42,124.14		68
2,663.73	2,000.00			90,200.00		6,100.00	69
	137,500.00			14,819.58		3,155.85	70
5,452.17				251,322.50		31,322.50	71
39.11	131,473.67			87,827.55		4,825.38	72
1,501.43	59.00			146,903.67	7,418.05		73
6,957.81	154,500.00			55,631.88	426.55		74
	57,849.00			228,005.52	10,652.29		75
418.95	72,100.00			170,349.00		40,500.00	76
725.00	42,378.19			209,866.05		5,947.10	77
1,408.59				98,200.24		19,250.05	78
	77,107.46		3,500.00	58,109.84		3,301.25	79
3,275.07	105,491.30			189,595.40		45,987.94	80
				168,201.35		19,019.45	81
1,300.00	54,000.00			27,500.00	15,000.00		82
	51,178.21			89,000.00		11,700.00	83
9,891.94				69,178.21		6,000.00	84
7,100.00				87,591.09		4,099.15	85
				108,060.00		2,460.00	86
				5,000.00		5,000.00	87
1.50		12,400.00		31,746.56	4,654.94		88
5,902.93	36,500.00			172,088.68		14,385.75	89
2,915.61	43,500.00			100,434.08		318.47	90
13,873.83	8,475.67			103,114.57	6,865.07		91
	124,700.00			136,850.00		11,500.00	92
	101,500.00			250,038.52		13,200.00	93
1,318.50	37,665.00			131,174.16		22,174.16	94
1,105.33				162,064.00		32,080.50	95
400.00	86,000.00			15,000.00		1,894.67	96
1,013.00	4,000.00			174,080.58		13,600.00	97
				104,913.00	4,000.00		98
7,459.89	17,500.00			121,904.30		5,400.00	99
3,282.45				101,910.67		950.78	100
	7,562.24			39,336.53		10,464.43	101
	29,500.00			12,125.28	5,436.96		102
				76,300.00		6,500.00	103
				44,500.00		7,500.00	104
14,379.25			2,750.00	28,367.19	17,262.06		105
				42,000.00		1,500.00	106
1,172.06				71,237.44		2,065.38	107
1,037.00				67,000.00		2,963.00	108
1,778.01	8,871.75			48,178.01		7,528.25	109
700.00				92,004.04		4,204.04	110

TABLE NO. 4—CITIES—VALUATION OF PROPERTY

No. In order of population	Cities	Valuation of Property				
		Real Property		Personal Property		Railroad, Telegraph
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation
	Grand total.....	\$203,366,659	\$753,240,556	\$ 40,030,556	\$148,241,064	\$ 8,777,885
1	Des Moines.....	47,403,140	180,612,560	7,414,090	29,666,120	2,354,805
2	Sioux City.....	19,521,022	78,084,088	3,904,288	15,617,152	547,333
3	Davenport.....	28,034,180	56,068,360	4,881,270	9,762,540	317,245
4	Cedar Rapids.....	10,672,095	42,688,380	1,763,440	7,063,760	341,657
5	Dubuque.....	8,464,766	33,859,064	2,881,297	11,525,188	123,216
6	Council Bluffs.....	5,388,465	21,553,800	882,388	3,529,552	542,467
7	Waterloo.....	6,084,237	24,336,948	1,084,548	4,338,192	203,465
8	Clinton.....	3,365,034	13,460,136	914,310	3,657,240	157,594
9	Burlington.....	4,368,463	17,473,852	1,309,326	5,237,904	109,621
10	Ottumwa.....	3,217,525	12,870,100	804,498	3,217,996	119,725
11	Mason City.....	3,944,878	15,779,512	763,021	3,062,084	173,797
12	Ft. Dodge.....	4,125,388	16,501,552	643,849	2,575,356	113,117
13	Marshalltown.....	2,146,440	8,585,760	370,756	1,483,024	92,555
14	Muscatine.....	2,078,800	4,157,720	1,059,310	2,118,620	76,225
15	Iowa City.....	2,320,968	9,563,872	336,168	1,344,672	11,868
16	Keokuk.....	2,644,080	10,576,320	1,098,255	4,393,020	88,131
17	Boone.....	1,443,386	5,773,544	189,523	758,092	86,003
18	Ft. Madison.....	1,640,279	6,561,116	249,396	997,584	174,525
19	Oskaloosa.....	1,536,271	6,145,084	306,271	1,585,084	69,973
20	Ames.....	1,285,311	5,141,244	108,309	413,236	62,653
21	Centerville.....	962,275	3,849,100			38,612
22	Creston.....	993,601	3,974,404	239,718	958,872	52,154
23	Olewein.....	710,775	2,843,100	119,918	479,672	36,431
24	Newton.....	1,076,350	4,305,400	229,550	918,200	31,014
25	Cedar Falls.....	1,082,160	4,328,640	126,411	505,644	66,268
26	Webster City.....	772,814	3,091,256	116,248	464,992	53,758
27	Charles City.....	1,101,717	4,406,868	242,095	968,380	54,386
28	Fairfield.....	970,713	3,882,852	161,573	646,292	33,044
29	Perry.....	819,497	3,277,988	86,337	345,348	34,947
30	Red Oak.....	738,422	2,953,688	119,505	478,020	43,577
31	Atlantic.....	725,508	2,902,032	93,511	374,044	31,002
32	Shenandoah.....	691,934	2,767,736	168,814	675,256	43,908
33	Chariton.....	530,793	2,123,172	107,513	430,052	49,901
34	Albia.....	519,449	2,077,796	142,285	569,140	54,181
35	Estherville.....	610,123	2,440,492	113,222	452,888	41,434
36	Cherokee.....	757,543	3,030,172	125,300	501,200	33,902
37	Spencer.....	793,534	3,174,136	151,583	606,332	40,175
38	Clarinda.....	588,985	2,355,940	139,965	559,800	28,333
39	Grinnell.....	969,576	3,878,304	112,131	448,524	26,502
40	Le Mars.....	643,974	2,575,896	141,548	566,192	33,037
41	Marion.....	735,657	2,942,628	92,891	371,564	44,201
42	Carroll.....	509,623	2,038,492	83,532	334,128	33,634
43	Mt. Pleasant.....	542,056	2,168,224	93,865	375,460	30,332
44	Valley Junction.....	462,165	1,848,660	47,400	189,600	28,035
45	Washington.....	835,386	3,341,544	157,844	631,376	44,456
46	Missouri Valley.....	432,410	1,729,640	54,681	218,724	26,602
47	Eagle Grove.....	487,720	1,950,880	117,348	469,392	56,304
48	Decorah.....	680,522	2,722,088	167,002	668,008	15,358
49	Iowa Falls.....	604,705	2,418,820	105,024	420,096	56,840
50	Algona.....	505,686	2,022,744	100,681	402,724	37,758
51	Storm Lake.....	819,786	3,279,144	178,431	713,724	31,724
52	Knoxville.....	417,795	1,671,180	114,474	457,896	29,816
53	Maquoketa.....	548,133	2,192,532	97,822	391,288	26,824
54	Waverly.....	638,541	2,554,164	174,632	698,528	55,615
55	Belle Plaine.....	427,683	1,710,732	71,620	286,480	44,214
56	Indianola.....	645,222	2,580,888	120,476	481,904	15,250

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1925

Telephones and Express				Agricultural Lands		Tax Levies	No. in order of population
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	Taxable valuation	Assessed valuation	Total amount of taxes levied	
\$ 34,324,600	\$ 252,180,498	\$ 935,806,220	\$ 271,132,108	\$ 3,676,480	\$ 14,705,920	\$12,361,422.29	
9,419,220	57,171,975	228,687,000	36,661,468	185,600	742,645	2,724,468.80	1
2,189,332	23,972,643	95,890,572	10,919,200	503,827	2,015,308	1,089,600.00	2
634,499	33,232,695	66,405,390	16,070,010	373,800	747,600	880,493.55	3
1,366,628	12,777,192	51,108,768	8,727,721	107,029	428,116	608,982.22	4
492,864	11,460,279	45,877,116	6,194,595	20,081	80,324	630,810.00	5
2,169,868	6,823,320	27,203,280	4,445,452	35,892	143,563	464,965.00	6
813,620	7,372,190	29,488,760	8,345,314	45,989	183,986	519,813.00	7
630,376	4,436,938	17,747,752	16,216,948	117,299	469,186	285,550.00	8
438,496	5,787,413	23,149,652	5,588,404	134,744	538,976	289,933.00	9
478,900	4,141,749	16,566,996	11,154,036	265,996	1,063,984	238,413.00	10
605,188	4,881,696	19,526,784	3,364,809			318,156.68	11
452,468	4,882,854	19,529,416	2,506,303	50,985	203,940	281,221.00	12
370,220	2,609,751	10,439,004	4,291,310	36,900	147,600	141,152.38	13
152,450	3,214,395	6,428,790	1,929,900	47,275	109,100	201,737.32	14
47,472	2,739,022	10,956,088	3,405,389	23,276	93,104	171,916.00	15
352,524	3,830,446	15,321,784	717,322	11,040	44,160	167,027.00	16
344,012	1,718,912	6,875,648	1,916,326	25,119	100,476	101,306.00	17
608,116	2,064,204	8,256,816	644,893	41,210	164,840	121,413.05	18
279,802	2,002,515	8,010,060	3,388,825	22,419	89,676	117,390.00	19
250,608	1,451,272	5,805,088	917,115	12,855	51,420	104,724.45	20
154,448	1,000,887	4,003,548	884,798	8,403	33,612	74,978.42	21
208,616	1,285,473	5,141,892	1,709,656	33,803	135,212	56,448.25	22
145,728	867,125	3,468,500	1,002,150	5,461	21,844	51,490.00	23
124,296	1,336,974	5,347,896	3,182,960	22,895	91,580	84,880.00	24
265,072	1,274,839	5,009,350	2,517,350	15,063	60,252	61,631.86	25
215,032	942,820	3,771,280	2,111,217	37,617	150,468	31,894.50	26
217,544	1,398,198	5,592,792	1,671,830	43,832	175,328	79,462.00	27
132,176	1,165,330	4,661,320	2,738,440	9,506	38,024	40,067.01	28
139,788	940,781	3,763,124	1,268,003			54,672.80	29
174,308	901,504	3,606,010	2,860,165	18,322	77,288	48,550.00	30
124,008	850,021	3,400,084	2,330,552	10,391	41,564	37,842.89	31
175,632	904,656	3,618,624	1,733,990	14,155	56,620	58,996.95	32
199,604	688,207	2,752,828	1,290,205	11,341	45,364	34,163.50	33
216,724	715,915	2,863,660	867,290	25,152	100,608	50,760.92	34
165,736	759,779	3,039,116	502,440	22,220	88,880	27,574.28	35
135,608	917,145	3,668,580	1,427,800	22,213	88,852	46,375.00	36
160,700	985,292	3,941,168	1,831,975	16,024	64,096	32,500.00	37
113,340	757,285	3,029,140	1,669,009	4,350	17,300	36,349.68	38
106,008	1,108,209	4,432,836	2,202,526			63,250.00	39
132,148	818,559	3,274,236	2,351,680	33,037	132,148	40,372.00	40
176,804	872,749	3,490,996	1,084,828	40,358	161,432	37,582.16	41
134,536	626,789	2,507,156	920,240	19,926	79,704	46,418.00	42
121,328	606,253	2,665,012	2,270,812	7,503	30,012	31,310.00	43
112,140	537,600	2,150,400	204,043	17,551	70,204	18,862.28	44
177,824	1,037,686	4,150,744	4,083,790	12,620	50,480	59,500.00	45
106,408	513,693	2,054,772	500,195	11,544	46,136	26,200.00	46
225,210	659,372	2,637,488	1,275,450	34,123	136,492	27,120.00	47
61,432	862,882	3,451,528	1,454,197	16,848	67,392	22,017.00	48
227,360	767,569	3,070,276	1,593,335	16,125	64,500	29,086.00	49
151,032	644,125	2,576,500	1,000,023			33,910.00	50
126,896	1,029,941	4,119,764	2,328,265	13,828	45,312	49,210.15	51
119,264	562,085	2,248,340	1,400,400	14,672	58,688	29,500.00	52
107,296	672,779	2,691,116	1,339,000	28,078	112,312	26,818.00	53
222,460	868,788	3,475,152	1,519,570	33,573	134,292	35,524.00	54
176,856	543,517	2,174,068	550,968	27,795	111,180	28,078.00	55
61,000	780,948	3,123,792	3,207,109	36,972	147,888	26,000.00	56

TABLE NO. 4—CONTINUED—CITIES—VALUATION OF

No. in order of population	Cities	Valuation of Property				
		Real Property		Personal Property		Railroad, Telegraph
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation
57	Manchester.....	427,066	1,708,264	70,570	282,280	23,726
58	Denison.....	563,064	2,252,256	103,945	415,780	53,826
59	Independence.....	562,885	2,251,540	131,464	525,856	21,168
60	Hampton.....	648,890	2,595,560	108,815	435,260	10,175
61	Vinton.....	496,265	1,985,060	65,549	262,196	26,052
62	Jefferson.....	476,104	1,904,416	57,152	228,608	45,993
63	Cresco.....	477,383	1,909,532	137,080	548,320	13,405
64	Pella.....	345,008	1,380,032	87,925	351,700	15,546
65	Winterset.....	436,083	1,744,332	137,074	548,296	11,407
66	Sheldon.....	516,236	2,064,944	123,436	493,744	45,237
67	Osage.....	455,824	1,823,296	148,069	592,276	20,163
68	Clear Lake.....	434,604	1,738,776	57,103	228,412	22,005
69	Eldora.....	360,000	1,440,000	87,000	348,000	47,892
70	Mystic.....	87,639	350,556	23,312	93,248	21,502
71	Harlan.....	438,211	1,752,844	96,426	385,704	19,440
72	Nevada.....	374,286	1,497,144	85,611	332,444	27,211
73	Clarion.....	360,150	1,440,600	98,715	394,800	43,573
74	Osceola.....	331,541	1,326,164	88,278	353,112	32,686
75	Emmetsburg.....	359,031	1,436,124	77,717	310,868	42,080
76	Sac City.....	464,819	1,859,276	80,903	323,972	43,923
77	Waukon.....	368,410	1,473,640	65,064	260,256	5,869
78	Tama.....	317,392	1,269,568	57,828	231,312	43,914
79	Glenwood.....	197,204	788,816	37,496	149,984	7,505
80	Hawarden.....	268,129	1,072,516	62,063	248,372	44,955
81	Colfax.....	213,290	853,160	43,825	175,300	17,827
82	Bettendorf.....	552,598	2,210,392	276,091	1,104,364	36,797
83	New Hampton.....	351,016	1,404,184	332,856	1,331,424	18,038
84	Anamosa.....	291,722	1,166,888	71,535	286,140	25,604
85	Bloomfield.....	423,581	1,694,324	59,635	238,540	22,058
86	Sigourney.....	330,939	1,323,756	78,239	312,956	235,728
87	Humboldt.....	341,086	1,364,344	78,657	314,628	23,143
88	Monticello.....	277,890	1,111,560	138,103	552,412	31,313
89	Lake City.....	302,765	1,211,060	53,728	214,912	21,302
90	Rockwell City.....	321,708	1,286,832	93,098	372,392	49,280
91	Madrid.....	185,537	742,148	40,919	199,676	16,865
92	Audubon.....	385,471	1,541,884	94,515	378,060	15,530
93	Marengo.....	244,966	979,864	50,532	202,128	6,074
94	Tipton.....	397,885	1,471,540	78,895	313,580	14,175
95	Rock Rapids.....	481,383	1,925,532	91,133	364,532	64,133
96	Dyersville.....	294,079	1,176,316	57,584	220,336	36,507
97	Ida Grove.....	351,742	1,406,968	67,123	268,492	11,901
98	Villisca.....	223,138	892,552	47,326	189,304	18,101
99	Onawa.....	262,712	1,050,848	56,927	227,708	50,791
100	Bedford.....	234,761	939,044	58,704	234,016	7,453
101	Forest City.....	290,836	1,199,344	53,953	215,812	15,964
102	Eldon.....	136,734	546,936	13,842	55,368	19,124
103	De Witt.....	250,546	1,158,184	45,700	182,800	26,029
104	Leon.....	222,349	889,396	38,257	153,028	28,994
105	Hamburg.....	212,781	851,124	52,878	211,512	24,638
106	Corning.....	70,410	281,640	96,003	384,012	7,257
107	Seymour.....	182,396	729,584	50,300	201,200	25,484
108	Toledo.....	249,815	990,260	44,119	176,476	20,862
109	What Cheer.....	157,861	630,724	61,740	246,960	28,276
110	Stuart.....	232,697	930,788	52,920	171,680	9,857

PROPERTY—SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1925

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		
	94,800	521,356	2,085,424	1,023,150	16,950	67,800	24,350.00	57
	215,304	720,835	2,883,340	1,627,525	33,357	133,428	56,450.00	58
	84,672	715,517	2,862,068	1,633,923			22,180.80	59
	40,700	767,880	3,071,520	1,434,020	80,708	358,832	39,000.00	60
	104,208	587,866	2,351,464	1,089,613	8,704	34,816	29,750.00	61
	183,972	579,249	2,316,996	1,120,100	46,846	187,384	37,828.50	62
	53,620	627,868	2,511,472	1,511,224	30,745	122,980	28,799.00	63
	62,184	448,479	1,793,916	2,858,655	7,006	28,380	30,800.00	64
	45,628	584,564	2,338,256	2,167,677	10,825	41,300	28,955.75	65
	180,948	684,909	2,739,636	795,330	10,800	43,200	39,587.86	66
	80,652	624,056	2,496,224	3,369,330	12,139	48,556	47,347.00	67
	88,020	513,802	2,055,208	1,211,288			39,750.00	68
	191,568	494,892	1,979,568	1,702,265	37,560	140,240	27,945.41	69
	86,008	132,453	529,812	41,684	10,000	40,000	4,256.00	70
	77,760	554,077	2,216,308	1,449,298	12,170	48,680	34,392.91	71
	108,844	487,108	1,938,432	1,467,407	25,612	102,448	27,805.11	72
	174,292	502,438	2,009,752	686,396	46,838	187,352	34,657.35	73
	130,744	452,505	1,810,020	1,276,746	8,988	35,952	13,360.00	74
	168,356	478,837	1,915,348	598,604	15,202	60,808	31,091.68	75
	175,712	589,740	2,358,960	1,028,550	69,143	276,572	40,250.00	76
	23,476	439,343	1,757,372	1,011,800			27,709.00	77
	175,656	419,134	1,676,536	737,880	27,420	109,716	24,591.28	78
	30,020	242,205	968,820	467,623	5,258	21,032	19,800.00	79
	179,820	375,177	1,500,708	230,760	14,871	59,484	12,200.00	80
	71,308	274,942	1,099,768	555,121	1,844	7,376	18,072.72	81
	147,188	866,486	3,465,944	3,751,320	25,796	103,184	30,685.19	82
	72,152	701,940	2,807,760	1,250,530	13,974	51,896	17,975.00	83
	102,416	388,861	1,555,444	887,214			27,460.00	84
	88,232	505,274	2,021,096	1,259,912	8,892	35,568	19,250.00	85
	942,912	644,906	2,579,624	1,487,437	12,296	49,184	31,000.27	86
	92,572	442,886	1,771,544	1,223,583	13,769	55,076	19,501.76	87
	85,252	437,306	1,685,285	1,825,494	2,913	11,652	22,932.26	88
	85,208	377,795	1,511,180	575,890	43,739	175,156	26,762.88	89
	197,120	464,086	1,856,344	1,028,770	42,676	170,704	23,613.20	90
	67,460	252,321	1,009,284	590,243	5,637	22,548	23,990.66	91
	62,144	495,522	1,982,083	1,838,566	22,876	91,504	40,010.00	92
	24,296	301,572	1,206,288	1,729,602			18,416.00	93
	56,700	460,455	1,741,820	1,635,057			26,070.00	94
	256,532	636,649	2,546,596	781,015	35,803	143,212	33,350.00	95
	146,028	388,170	1,552,680	213,900	5,392	21,568	18,245.00	96
	47,604	430,766	1,723,064	1,208,390			22,132.00	97
	72,404	288,565	1,154,260	989,365			27,392.00	98
	203,164	370,430	1,481,720	227,200	52,118	208,472	24,831.37	99
	29,812	300,918	1,203,672	1,613,290	7,500	30,000	23,321.14	100
	63,856	369,753	1,479,012	429,443	12,455	49,800	19,276.96	101
	76,496	169,700	678,800	400,904	2,938	11,752	7,500.00	102
	104,116	361,275	1,445,100	838,620	16,806	67,224	20,668.08	103
	115,976	289,600	1,158,400	624,065	9,245	36,980	18,350.88	104
	98,552	290,297	1,161,188	649,458			12,728.83	105
	29,028	173,670	604,680	135,075	1,400	5,600	28,650.00	106
	101,936	258,130	1,033,720	53,388	16,572	66,288	14,038.40	107
	83,448	314,796	1,259,184	1,241,064	24,700	98,800	24,215.00	108
	113,104	247,877	991,508	495,238	5,302	21,208	16,101.00	109
	39,428	285,474	1,141,896	574,510	5,350	21,400	18,902.00	110

TABLE NO. 5—CITIES—VALUATION OF

No. in order of population	Cities	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys	Bridges	Markets and public scales
	Grand total.....	\$7,409,406	\$1,356,130	\$3,816,297	\$ 704,580	\$6,117,719	\$ 332,027
1	Des Moines.....	1,429,781	620,981	477,962	73,689	2,178,221	150,000
2	Sioux City.....	152,600	453,850	521,695			27,000
3	Davenport.....	620,123	84,000	240,525	100,000	50,100	
4	Cedar Rapids.....	1,544,800	20,032	92,823	39,526	900,000	15,000
5	Dubuque.....	91,000	32,435	177,949	42,095		
6	Council Bluffs.....	36,000	40,000	260,000	25,000	250,000	12,000
7	Waterloo.....	134,500	11,000	179,500	35,000	675,000	
8	Clinton.....	127,500	5,000	95,000	14,850	61,052	
9	Burlington.....	194,000	2,300	201,000	13,000	450,000	21,427
10	Ottumwa.....	63,306	2,423	47,660	10,000	190,000	
11	Mason City.....	74,200	3,929	124,524	17,065	147,063	
12	Ft. Dodge.....	343,500	7,000	56,500	13,500	350,000	30,000
13	Marshalltown.....	93,000	6,000	58,500	12,500	189,700	850
14	Muscatine.....	200,500	3,000	95,000	8,000	100,000	2,500
15	Iowa City.....	33,200	10,500	40,000	7,500	352,000	9,000
16	Keokuk.....	42,500	5,900	63,926	7,586	12,000	15,600
17	Boone.....	35,000	600	28,000	2,000	9,000	
18	Ft. Madison.....	26,000	3,500	48,000	15,000	5,000	300
19	Oskaloosa.....	79,350	900	34,350	7,225		9,500
20	Ames.....	78,500	1,000	20,000	12,000	15,000	
21	Centerville.....	17,000		14,000	5,000		2,000
22	Creston.....	1,750		17,000	3,500		
23	Olewein.....	57,500	300	12,000	4,500		
24	Newton.....	53,900	618	19,800	8,000		3,000
25	Cedar Falls.....	12,425	400	15,000	8,000	151,000	
26	Webster City.....	16,500	400	28,500	8,500		10,000
27	Charles City.....	24,018		19,865	7,732	150	1,000
28	Fairfield.....	22,865	4,000	20,500	5,850	300	250
29	Perry.....	10,500	1,000	45,000	5,000		
30	Red Oak.....	2,600	1,600	20,600	8,000		
31	Atlantic.....	43,000	100	12,000	1,500		
32	Shenandoah.....	70,000	400	7,500	3,000		
33	Chariton.....	81,900		13,000	1,500		
34	Albia.....	25,300	7,000	13,000	2,500	2,000	
35	Estherville.....	43,000		10,500	1,500		
36	Cherokee.....	21,800	200	12,000	2,000		
37	Spencer.....	3,300	2,500	13,000			
38	Clarinda.....	65,000	500	24,000	5,000		1,000
39	Grinnell.....	12,500	1,500	21,500	2,000		
40	Le Mars.....	9,000	950	8,200	1,000		
41	Marion.....	750	3,000	15,000	2,500		
42	Carroll.....	45,027		2,900	4,650		
43	Mt. Pleasant.....	16,300		6,000	5,000		1,000
44	Valley Junction.....	5,185	840	2,000	600		
45	Washington.....	14,600	250	20,000	6,000		
46	Missouri Valley.....	10,000		10,248	1,000		
47	Eagle Grove.....	55,500		11,000	1,900		
48	Decorah.....	13,500	1,000	18,000			
49	Iowa Falls.....	12,750		13,000	250		
50	Algona.....	45,000		12,000	3,000		
51	Storm Lake.....	51,500	1,500	15,000	3,500		
52	Knoxville.....	26,260		5,000			4,000
53	Maquoketa.....	26,000		10,497	3,000		1,000
54	Waverly.....	14,000	800	13,000	2,800	10,000	
55	Belle Plaine.....	12,825	453	12,300	6,000		
56	Indianola.....	16,900		11,987	747		

MUNICIPALLY OWNED PROPERTY

Municipal Possessions

Cemeteries	Gas works	Electric light plant	Water works	Librarian	Parks	All other possessions	Total all property	No. in order of population
\$1,490,858	\$ 279,200	\$4,152,590	\$ 28,186,495	\$ 6,303,741	\$ 11,880,261	\$ 3,517,453	\$ 75,546,757	
308,000			5,330,751	810,732	1,798,500	297,505	13,545,212	1
43,100			2,115,704	255,000	368,200	259,000	4,196,149	2
30,000				744,900	1,776,900	855,500	4,502,048	3
			1,678,404	238,634	634,000	16,328	5,179,697	4
			1,503,209	166,947	266,105	199,543	2,483,283	5
			1,850,000	230,000	1,780,000	75,000	4,558,000	6
			1,262,677	263,000	515,000	1,000	3,076,677	7
				127,000	400,000		830,402	8
				216,000	205,000	17,000	1,319,727	9
			1,036,830	102,000	76,918	27,000	1,556,137	10
			966,640	160,356	582,104	173,209	2,249,090	11
			950,000	158,100	401,000	23,000	2,332,600	12
		42,000	1,300,000	57,000	46,000	4,000	1,809,550	13
100,000		500,000	600,000	85,000	178,500	40,500	1,913,000	14
450,000				52,000	182,172	5,000	1,141,372	15
35,000				90,200	75,800	26,000	374,512	16
			450,000	75,800	67,000		667,400	17
50,000			75,000	7,000	210,000	3,000	442,800	18
			300,000	45,600	102,000	1,125	580,050	19
25,000		400,000	275,000	66,000	25,000	155,000	1,072,500	20
20,000		15,000		37,500	13,500	40,000	164,000	21
10,000					42,000	40,000	114,250	22
20,000			165,000	20,500	25,000	50,000	354,800	23
5,000	100,000		400,000	33,000	29,000		652,318	24
12,000		225,000	145,000	35,000	66,294	75,000	745,119	25
34,000	85,000	228,000	143,000	315,000	15,500		884,400	26
			150,000	27,300	160,270	190,000	580,335	27
		22,000	363,816	150,000	163,200	25,000	777,781	28
25,000			175,000	35,000	60,000	1,000	357,500	29
12,000			170,000	35,000	175,000		424,800	30
		200,000	120,000	22,000	33,000	300	431,900	31
4,200		7,500	175,000	21,300	48,000		336,900	32
			300,000	18,000	9,300		423,700	33
			222,000	16,000	7,000	48,100	342,900	34
	72,200	154,500	75,000	41,000	80,000		477,700	35
10,000			155,000	43,000	6,000		250,000	36
		170,516	98,193	16,500	20,000		324,009	37
20,000		10,000	250,000	35,000	60,000	15,000	485,500	38
28,000			100,000	50,000	30,500	14,000	260,000	39
				22,500	51,000		92,650	40
5,000				27,500	8,000	2,500	64,250	41
7,500			100,000	29,338	9,864	45,000	244,279	42
20,000	22,000	120,000	110,000	60,000	25,000	14,350	399,650	43
			90,000				98,625	44
			115,000	29,500	25,000		210,350	45
			70,000	32,000	33,000	2,000	158,248	46
			2,000	33,000	36,700	175	140,275	47
			275,000	11,000	24,000		342,500	48
			150,000	30,000	40,000	20,000	266,000	49
		159,000	75,000	30,000	10,000		334,000	50
			175,000	40,000	150,000	26,000	462,500	51
			122,671	23,500	18,000	15,000	214,431	52
		158,186	161,295	30,000	25,000	50,000	464,978	53
15,000		185,000	90,000	27,000	25,000		382,600	54
			86,470				118,048	55
2,000		177,728	64,787	17,419	20,145	4,400	316,173	56

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
57	Manchester	10,500	1,200	20,000	1,091		
58	Denison	26,000		8,000	5,000		
59	Independence	41,500	250	7,500	800		500
60	Hampton	5,000		10,000	11,000		
61	Vinton	26,000		10,500	3,000		
62	Jefferson	4,800		7,500			
63	Cresco	600	11	15,041			
64	Pella	33,250	200	13,500	2,500		
65	Winterset	3,350		6,600	1,000		
66	Sheldon	74,025		7,677			
67	Osage	47,327	19	9,700	1,500		
68	Clear Lake	9,035	150	13,000	800		
69	Eldora	5,000		11,000	2,000		
70	Mystic	4,288	225	170	105	5,000	
71	Harlan	55,173	464	5,439	1,987		
72	Nevada	4,200	2,500	5,000			
73	Clarion	8,000		1,800	800		
74	Osceola	6,000		4,000			
75	Emmetsburg	22,250		9,000	35,000		
76	Sac City	22,600		1,000			
77	Waukon	16,000		5,000	1,000		
78	Tama	15,500	300	5,268	600	4,433	
79	Glenwood	19,820		10,500	1,500		
80	Hawarden	30,200	200	7,000	300		
81	Colfax	7,750		5,600			
82	Bettendorf	8,550	800	7,500	1,200		
83	New Hampton	20,000		68,000	1,200		
84	Anamosa	32,750		9,150	1,405		
85	Bloomfield	7,000	1,300	13,200	4,000		1,000
86	Sigourney	90,000		3,000			
87	Humboldt	10,250		3,600	300		
88	Monticello	33,000	200	8,000	1,000	2,000	2,000
89	Lake City	87,583			100		2,400
90	Rockwell City	300		8,020	3,687		
91	Madrid	5,000	100	2,000	900		
92	Audubon	54,000		8,500	3,500		
93	Marengo	5,400		7,260	400		
94	Tipton	12,000		3,000	3,000		700
95	Rock Rapids	13,000	200	10,000	6,600	3,800	2,500
96	Dyersville	23,000		6,000	300		1,000
97	Ida Grove	11,000		10,325	2,668		
98	Villisca	5,450		4,000	1,200		300
99	Onawa	37,600	500	4,500	250		
100	Bedford	8,283		4,806	9,363		
101	Forest City	175		9,500	10,000	500	
102	Eldon	1,000		2,000	500		
103	De Witt	1,000	2,500	16,000	2,000		
104	Leon	10,000		750			2,500
105	Hamburg	7,000	1,000	3,000			
106	Corning	9,522		4,280	259		
107	Seymour	50	325	2,000	700		
108	Toledo	30,500		4,500	2,000	4,400	
109	What Cheer	3,000					
110	Stuart	25,450	25	5,800			

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	
		85,000	40,000	15,500			178,291	57
		165,000	100,000	30,000	12,000		346,000	58
		120,000	60,000	27,500	19,000	800	277,850	59
			132,000	30,000	45,000	70,000	303,000	60
		85,000	68,000	23,500	20,750	50,000	286,750	61
			180,000	33,000	35,000	15,000	275,300	62
		3,444	106,925	32,036	9,600	25,000	192,657	63
		62,080	180,000	36,500	125,000		453,030	64
20,000		150,000	76,000	15,000	30,000		301,950	65
			138,895		25,503		246,100	66
8,000			62,050	28,050		45,000	202,546	67
			17,500		58,265		98,750	68
		1,000	55,000	20,000	8,000	52,000	154,000	69
2,000							11,788	70
		79,036	57,171	36,169	2,931	4,000	242,370	71
			55,000	35,000	12,000	5,000	118,700	72
5,540		1,200	51,812	28,000	11,300	21,500	129,952	73
5,000			75,000	20,000	6,000		116,000	74
			106,000	23,000	42,000		237,250	75
8,097			96,500	10,000	1,300		139,497	76
			127,000	11,500		37,500	198,000	77
6,250			65,000	19,927	5,800		123,078	78
			50,000	9,500	2,500		93,820	79
8,000		110,000	25,000	15,000	11,750		207,450	80
			45,000	11,300			69,650	81
							18,050	82
		117,000	60,000	18,000	15,000	35,000	334,200	83
				53,000	21,500	428	118,233	84
4,000		100,000	25,000	23,000		8,000	186,500	85
			45,000	5,000			143,000	86
			18,000	31,600	4,350		68,100	87
15,000			25,000	20,000	30,000		136,200	88
71			75,000	14,200	16,100		195,454	89
			74,870				86,877	90
			37,000	11,500		146,000	202,500	91
			150,000	30,500	5,000	12,000	263,000	92
		1,500	150,000	20,000	20,000		204,500	93
		38,000	49,000				105,700	94
16,000		100,000	55,500	17,500	13,000	46,500	285,500	95
			110,000				140,300	96
			156,300		6,050		186,343	97
6,000			20,000	15,000	11,200		63,150	98
4,000		85,000	35,000	76,725		7,500	251,075	99
1,000			55,000	14,000	7,000	17,500	116,952	100
			52,062	9,000			81,237	101
1,200			25,000	9,500			39,200	102
			90,000	20,000		12,000	143,500	103
			5,500	4,000			22,750	104
10,000			25,000	21,313	3,000		70,313	105
5,400			80,003	18,195			117,659	106
2,500		30,000	35,000		3,500		74,075	107
8,500			85,000	3,600			138,500	108
			30,000		500	20,000	53,500	109
3,500		44,000	50,000	13,000	5,800	30,100	177,675	110

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

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
	Grand totals			416,223		\$4,809,260.05	\$781,995.94	\$100,650.54
1	Ackley	1869		1,426	3.00	18,178.20	1,773.70	31.36
2	Ackworth	1881		75	1.00	535.55	6.00	
3	Adair	1884		852	2.25	29,562.67	981.04	
4	Adel	1877		1,568		14,573.04	4,696.53	3.00
5	Afton	1868		1,016	1.00	8,396.62	1,150.48	174.54
6	Agency	1859		386	1.00	2,864.62	452.00	368.00
7	Ainsworth	1892		393	.375	3,247.25	163.65	
8	Akron	1882		1,224		8,706.49	961.45	
9	Albert City	1900		504		6,800.49	497.95	96.08
10	Albion	1870		454	1.00	1,729.74	38.00	
11	Alburnett	1912		199	1.00	579.30	281.85	
12	Alden	1879		759	1.06	12,387.32	908.94	3.00
13	Alexander	1902		336	4.00	3,098.38	221.00	
14	Allerton	1874		928	1.00	4,670.46	57.55	
15	Allison	1881		540	1.25	15,429.51	446.00	
16	Alta	1878		1,195	1.00	14,933.48	935.35	
17	Alta Vista	1894		345	1.50	887.65	214.91	
18	Alton	1883		1,017	1.50	11,815.78	697.00	18.44
19	Altoona	1876		840	2.25	1,650.52	273.75	
20	Alvord	1892		335	.25	3,987.56	242.14	
21	Andover	1909		73		589.42	33.00	
22	Andrew	1863		264	1.25	1,180.83	255.13	
23	Anita	1875		1,160	1.25	35,742.43	1,188.93	
24	Ankeny	1903		723	1.00	8,303.38	317.50	
25	Anthon	1890	1896	782	1.00	5,067.32	4,803.34	10.00
26	Aplington	1877		682	1.50	3,857.83	338.10	
27	Arcadia	1881		389	1.00	3,143.73	553.24	
28	Archer	1902		149	1.00	509.78	169.70	.65
29	Aredale	1920		203	1.00	1,145.79	167.50	
30	Arion	1894		251	.50	1,766.92	209.62	
31	Arispe	1904		119	.50	1,076.59	57.00	
32	Arlington	1895		715	.55	6,762.80	358.80	
33	Armstrong	1893		751	1.00	7,948.30	1,159.40	1.50
34	Arnolds Park	1897		531	1.60	23,358.51	4,695.13	52.97
35	Arthur	1907		248	1.00	4,317.80	338.56	
36	Ashton	1885		611	1.00	7,695.16	438.50	
37	Aspinwall	1914		116	2.00	796.24	158.00	
38	Atalissa	1900		201	.25	1,139.04	78.75	
39	Athelstan	1895		148	.90	285.82	23.75	
40	Atkins	1917		328		3,904.96	483.38	
41	Auburn	1887		367	1.00	5,945.07	565.29	
42	Aurelia	1879		677	1.00	7,457.35	2,809.67	8.00
43	Aurora	1899		273	1.25	1,154.98	220.75	
44	Avoca	1875		1,548	1.25	23,050.98	1,469.54	
45	Ayrshire	1895		389	1.25	5,054.80	232.50	
46	Badger	1900		236	1.25	2,894.17	160.00	
47	Bagley	1891		465	.25	3,726.97	349.00	
48	Bailey	1901		225	.40	1,062.98		
49	Baldwin	1881		239	.37	880.90	158.27	
50	Bancroft	1884	1909	809	.58	16,241.12	771.48	
51	Barnes City	1899		397		3,016.80	310.00	
52	Barnum	1894		167		904.57	86.00	
53	Bassett	1896		140	1.00	307.17	64.00	
54	Batavia	1867	1913	579	1.00	2,915.91	379.70	
55	Battle Creek	1880		799	.58	9,068.43	1,295.14	1,075.00
56	Baxter	1894		564		14,455.57	5,076.01	2,637.24
57	Bayard	1883		639		4,647.51	1,282.58	30.00
58	Beacon	1874	1915	426	1.00	1,246.25	129.15	
59	Beaconsfield			163	.75	1,421.46	75.00	
60	Beaman	1884		229	.12	700.11	70.00	
61	Beaver	1909		117	1.00	1,350.80	1,681.85	

LATION—RECEIPTS—WARRANTS OUTSTANDING MARCH 31, 1926—
1, 1925—GRAND TOTAL

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balances April 1, 1925	Grand total for year	Number
\$2,138,965.37	\$1,089,537.72	\$ 63,348.98	\$ 9,073,758.00	\$ 376,098.52	\$ 3,155,810.57	\$12,605,667.69	
33,321.05	145.97	270.91	53,721.19	8,769.51	17,830.88	80,321.58	1
691.32			541.55		260.72	802.27	2
5,226.38	8,400.00		31,235.03	3,543.00	14,124.49	48,902.52	3
11,835.37			32,898.95	1,319.01	11,211.58	45,429.54	4
			21,557.01	500.00	12,840.31	34,897.32	5
1,091.03			3,685.22		555.57	4,240.79	6
26,538.67			4,501.93	300.00	110.13	4,912.06	7
479.87		925.74	36,256.61	4,299.77	7,548.38	48,104.76	8
	2.85		8,800.13		2,731.55	11,531.68	9
			1,770.59		303.23	2,073.82	10
1,621.76	46.98		861.15	250.00	244.03	1,355.18	11
230.75	24.32		14,968.00		3,140.76	18,108.76	12
35.00	27.54		3,574.45		2,308.49	5,882.94	13
1,029.61	31.94	3.70	4,790.55		1,181.40	5,971.95	14
35,670.66	128.48		17,940.76	594.25	4,509.49	23,044.50	15
4,444.59	169.18	17.70	51,667.97	4,484.80	17,712.87	73,865.64	16
1,498.63		52.40	5,734.03		3,108.95	8,842.98	17
43.00	3.67		14,082.25		3,011.41	17,093.66	18
4,293.25	81.42		1,970.94		1,156.73	3,127.67	19
			8,604.37		104.80	8,709.17	20
			622.42	300.00	.39	922.81	21
2,403.60	4,059.44		1,435.96		1,725.12	3,161.08	22
2,360.80	58.17		43,394.40	2,741.74	3,684.30	49,820.44	23
10,134.05	97.38		11,039.85		6,280.44	17,320.29	24
7,828.93			20,112.09	49.40	11,169.34	31,330.83	25
424.85			12,024.86		5,156.98	17,181.84	26
			4,121.82		5,456.87	9,578.69	27
			680.13	725.00	79.89	1,485.02	28
559.72			1,313.29		797.21	2,110.50	29
5,913.91		85.42	2,536.26		381.34	2,917.60	30
1,227.94	5,118.63		7,132.92	501.21		7,634.13	31
2,166.93	59.00		13,468.17		2,347.50	15,815.67	32
3,756.70	7,016.40		11,335.13	91.61	6,168.90	17,595.64	33
610.35			38,879.71	3,144.34	4,308.13	46,332.18	34
535.79			5,266.71		90.55	5,357.26	35
			8,669.45	800.00	3,311.43	12,780.88	36
			954.24		599.39	1,553.63	37
9.00		5.33	1,232.12		26.12	1,258.24	38
			309.57		264.89	574.46	39
			4,338.34	609.95	1,680.06	6,678.35	40
4,268.62			10,778.98		8,994.50	19,773.48	41
11,894.42	34.04		22,158.48	87.14	4,746.02	26,991.64	42
			1,375.73		415.99	1,791.72	43
4,994.61			29,515.13		3,945.63	33,460.76	44
353.45			5,640.84	9,756.73	275.17	15,672.74	45
2,208.19	8.66		5,271.02		2,615.24	7,886.26	46
6,840.87			10,916.84	6,801.25	27.11	17,745.20	47
			1,662.98		406.24	2,069.22	48
378.38			1,417.55		150.25	1,567.80	49
1,326.79	23.80		18,363.19		15,633.49	33,996.68	50
			3,326.80		359.29	3,686.09	51
			990.57		723.26	1,713.83	52
			371.17		73.83	445.00	53
			3,295.61	100.00	365.93	3,761.54	54
3,924.26			15,362.83	4,300.00	7,532.15	27,194.98	55
1,664.20			23,833.02		10,492.05	34,325.07	56
1,830.13			7,790.22		7,863.20	15,653.42	57
			1,375.40		221.14	1,596.54	58
1,028.08			2,524.54		739.27	3,263.81	59
	.52		770.63	1,295.52	8.61	2,074.76	60
	12.71		3,045.36		2,375.49	5,420.85	61

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
62	Bellevue			1,926	3.00	12,098.99	17,972.23	1,717.99
63	Belmond	1881		1,736	1.00	31,229.20	1,365.50	15.00
64	Bennett	1896		345	.50	2,945.18	231.42	596.35
65	Benton	1900		194		371.12	7.50	
66	Berkley	1912		97	1.50	220.34	86.00	
67	Bernard	1897		120		859.30	226.50	76.80
68	Bertram	1914		122	1.00	432.11	3.00	
69	Bevington	1915		62	.25	177.60		
70	Birmingham			521	1.00	2,125.18		
71	Blairsburg	1900		278	.50	1,580.26	225.10	
72	Blairstown	1868		517	1.00	7,109.32	437.92	
73	Blakesburg	1900		424	.25	2,110.49	274.00	
74	Blanchard	1879		380	.75	5,143.59	203.55	
75	Blencoe	1891		315		1,382.83	387.77	
76	Blockton	1890	1891	549		3,593.80	897.12	
77	Blue Grass	1903		242	.12	804.98	204.36	
78	Bode	1892		440	.90	8,060.37	492.50	
79	Bonaparte	1901		671	.52	1,928.45	135.00	
80	Bondurant	1890		336	1.50	3,264.40	167.00	
81	Bouton	1911		173	.50	1,248.35	207.00	
82	Boxholm	1913		302	1.00	2,548.98	255.93	
83	Boyden	1892		455	.25	11,256.05	660.94	
84	Braddyville	1880	1916	299	2.00	1,148.29	78.38	
85	Bradgate	1893		229	.75	2,887.30	606.50	
86	Brandon	1905		333	.62	3,001.41	233.45	2,977.26
87	Brayton	1899		258	2.00	1,226.49	193.00	
88	Breda	1883		455	1.00	3,914.38	1,401.60	
89	Bridgewater	1905		336	.25	1,564.87	318.50	
90	Brighton	1870	1908	940	1.00	11,227.48	556.40	623.00
91	Bristow	1881		305		2,656.70	50.00	
92	Britt	1881	1884	1,587	1.25	18,523.73	1,534.86	315.50
93	Brooklyn	1869		1,150	1.00	13,403.07	1,033.55	
94	Brunsville	1911		129	.50	604.73	241.70	
95	Buckeye			225	1.00	1,939.03	262.60	
96	Buck Grove	1906		96	.50	521.73	122.00	
97	Buffalo	1875		439	.02	1,157.81	294.50	
98	Buffalo Center	1893	1918	824	2.25	7,776.82	782.00	
99	Burt	1894	1914	548	1.00	10,382.96	660.00	23.30
100	Bussey	1899		575	.50	2,145.25	272.50	972.48
101	Calamus	1876		431	.05	2,638.37	287.32	
102	Callendar	1894		380	1.00	3,616.38	1,007.05	3.00
103	Calmar	1869		1,015	1.00	8,860.49	868.21	388.17
104	Calumet	1895	1919	276	.75	1,670.52	573.50	
105	Camanche	1854		749	2.50	1,755.33	615.50	
106	Cambridge	1881	1919	623	4.00	5,550.58	755.60	
107	Cantril	1872		451	.50	1,661.75	20.60	
108	Carbon	1903		281	2.00	351.41	117.00	
109	Carlisle	1870	1899	737	.75	3,007.64	661.53	
110	Carpenter	1880		119		813.25	122.50	237.04
111	Carson	1882		615	.75	10,008.64	614.75	
112	Cascade	1881		1,197	1.25	27,590.08	2,224.85	158.30
113	Casey	1879		803	.85	6,330.90	390.50	
114	Castalia	1901		248	2.18	1,224.46	22.00	441.00
115	Castana							
116	Castle Hill (R. F. D. Waterloo)	1891		337	1.00	2,801.57	8,581.65	
117	Cedar Heights R. F. D. Waterloo)	1917		207	.60	2,377.12	48.00	19.55
		1916		352		18,365.82	1,537.00	88.13
118	Center Junction	1885		215		2,655.07	114.00	7.20
119	Center Point	1875		839	1.58	4,229.14	359.30	274.76
120	Central City	1889		764	.25	9,753.22	218.90	355.97
121	Charlotte	1904		399	1.00	3,915.36	363.00	643.04
122	Charter Oak	1891		680		8,629.41	552.16	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1925—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, 1925	Grand total for year	Number
31,227.45	147.62		63,161.28		25,071.58	88,235.86	62
1,825.92	79.60		34,515.31	1,600.00	6,143.12	42,258.43	63
6,255.37	94.38		10,122.70		3,590.59	13,713.29	64
			378.62		438.02	816.64	65
			306.34		145.08	451.42	66
	776.55		1,930.15		164.20	2,103.35	67
			435.11		142.73	577.84	68
			177.60		129.62	307.22	69
291.35			2,416.53		412.62	2,829.15	70
			1,805.36	1,255.17	38.33	3,098.86	71
1,004.51	6,347.91		14,890.66		2,496.57	17,396.23	72
	1.76		2,386.25		652.53	3,038.78	73
1,407.48			6,754.62	265.00	2,091.61	9,111.23	74
			1,770.60		1,057.17	2,827.77	75
1,138.10	90.04		5,719.06		3,232.83	8,951.89	76
	15.00	940.00	1,964.34		1,319.28	3,283.62	77
7,199.20			15,752.07		11,172.62	26,924.69	78
608.50	15.49		2,687.44		1,566.82	4,254.26	79
4,251.76			7,683.16		99.14	7,782.30	80
			1,455.35		331.66	1,787.01	81
			2,804.91		551.44	3,356.35	82
1,248.59	24.78		13,190.36	129.30	1,790.97	15,110.63	83
61.75		182.21	1,470.63	805.29	1.45	2,277.37	84
9,426.96			12,920.76		41.90	12,962.66	85
3,078.60	43.30		9,334.02		2,607.14	11,941.16	86
	9.83		1,429.32		1,319.70	2,749.02	87
4,833.44			10,149.42		2,770.64	12,920.06	88
			1,883.37		1,338.19	3,221.56	89
1,447.30	1,448.83		15,303.01		6,532.49	21,835.50	90
110.42			2,817.12		1,050.74	3,867.86	91
2,475.00			22,849.00		11,938.56	34,787.56	92
3,331.20	80.02		17,847.84	343.06	6,930.38	25,121.28	93
1,637.82	5.48		2,489.73		1,380.26	3,869.99	94
	2,652.44		4,854.07	1,000.00	135.89	5,989.96	95
1,452.11	14.24		2,110.08		2,155.08	4,265.16	96
3,764.86	48.09		5,265.86		1,420.30	6,686.16	97
933.00			9,401.82	4,149.25	187.75	13,828.82	98
10,155.55	3.45		21,225.26	250.00	2,262.55	23,737.81	99
	42.74		3,432.97		2,046.41	5,479.38	100
			2,925.69		1,164.44	4,090.13	101
3,442.65	28.20		8,097.28		2,817.19	10,914.47	102
2,263.52	160.38	97.90	12,638.67	50.00	10,437.04	23,125.71	103
			2,244.02	288.76	1,962.10	4,494.88	104
783.52	20.47		3,174.82		1,168.53	4,343.35	105
1,113.41			7,419.59	1,784.07	4,371.66	13,575.32	106
			1,682.35	5.00	447.99	2,135.34	107
			468.41		76.49	544.90	108
9,406.42			13,078.59		3,970.42	17,049.01	109
2,027.75			3,220.54		656.35	3,876.89	110
1,981.76	73.26		12,678.41		6,612.37	19,290.78	111
4,982.46	80.41		35,036.19	1,820.78	5,121.53	41,978.41	112
1,677.49	37.63	178.63	8,615.15		5,181.53	13,796.68	113
	110.50		1,797.96		690.80	2,488.76	114
2,290.02	153.76		13,827.00		2,630.90	16,457.90	115
	1.27		2,445.94		237.19	2,683.13	116
	600.00	313.65	20,904.60	1,400.00	5,756.38	28,060.98	117
214.15			2,980.42		36.21	3,016.63	118
1,406.02	47.95		6,317.17		6,227.98	12,545.15	119
1,305.11	8.70		11,641.90		5,670.18	17,312.08	120
935.42			5,856.82		1,154.04	7,010.86	121
2,172.37	145.95		11,409.89		8,029.92	19,529.81	122

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
123	Chatsworth	1900		152	1.00	140.26	94.50	
124	Chelsea	1878		592	1.00	5,318.64	583.65	
125	Chester	1900		248	1.50	1,307.10	125.25	
126	Chillicothe	1881		136	1.00	228.35	3.00	
127	Churdan	1884	1887	734	10.00	11,481.01	425.50	
128	Cincinnati	1875		1,172	1.75	3,444.91	283.05	
129	Clare	1892		227	.75	1,532.37	100.00	
130	Clarence	1866		668	.75	5,772.66	657.71	111.11
131	Clarksville	1874		1,092	1.30	12,424.06	1,355.54	
132	Clayton	1901		191	1.00	559.39	153.36	5.10
133	Clearfield	1882		648	.70	4,182.79	254.25	
134	Cleghorn	1900		217	1.00	1,814.86	181.00	
135	Clemons			275	5.00	1,502.17	237.16	
136	Clermont	1875		656	1.80	9,026.70	477.35	
137	Clio	1882		251	1.50	466.20	3.17	
138	Clover Hills (via Valley Jct)	1921		242		305.56	61.87	
139	Clutier	1901		346	1.00	3,415.78	695.00	129.00
140	Coburg	1884		179	4.50	649.32	97.00	
141	Coggon	1892	1895	516		2,280.87	765.13	
142	Coin	1881		572	1.00	6,420.06	253.50	1,471.15
143	Colesburg	1893		331	1.00	1,267.80	112.00	
144	College Springs	1875		526	1.00	2,904.28	86.50	
145	Collins	1893		524	.75	3,610.82	790.48	
146	Colo	1876		530	.75	4,848.27	257.00	
147	Columbus City	1874	1914	347		814.93	15.00	
148	Columbus Junction	1874		970	1.50	11,321.66	464.35	
149	Colwell	1921		82	.6	673.35	554.00	554.71
150	Conesville	1878		325	4.00	1,078.25	63.08	
151	Conrad	1886		591	1.00	6,204.97	310.00	
152	Conway	1879		276	.50	1,819.14	85.00	
153	Coon Rapids	1882		1,234	.50	17,359.46	1,329.04	66.00
154	Coppock	1873		80	.50	277.94	4.00	
155	Coralville (via Iowa City)	1873		228				
156	Correctionville	1882		1,025	1.00	4,584.48	22,960.71	4,356.59
157	Corwith	1886		556	2.00	11,489.66	400.00	
158	Corydon	1882		1,746	1.00	25,012.61	1,258.12	
159	Cotter	1912		130	2.00	695.73		
160	Coulter			265	2.00	2,847.18	314.89	
161	Craig	1911		164	1.00	540.25	278.50	
162	Crawfordsville	1891		338		3,645.41	1,340.30	
163	Cromwell	1893		164	.40	744.32	15.00	
164	Crystal Lake	1898		235	.25	1,674.66	141.00	
165	Cumberland	1893		619	.70	4,315.17	493.20	
166	Cumming			134	1.00		260.00	
167	Curlew	1902		182	2.50	1,611.23	139.50	
168	Cushing	1892		288		5,183.50	3,493.50	
169	Cylinder			145	1.50	1,504.19	201.96	
170	Dakota City	1878		392	1.00		164.50	926.62
171	Dallas	1911		712	.75	1,907.95	138.00	
172	Dallas Center	1869		827	.25	9,104.87	678.41	
173	Dana	1908		192	.62	647.42	55.00	
174	Danbury	1881		686	.90	4,508.13	429.00	
175	Danville	1901		302	.75	2,434.37	118.00	
176	Davis City	1877	1886	523	1.00	5,586.25	743.92	
177	Dawson	1908		282	.75	1,237.87	244.32	
178	Dayton	1881		711	.75	16,057.32	722.50	548.56
179	Decatur City	1875	1892	307	.25	1,258.33	185.93	
180	Dedham	1883		333		2,473.80	488.00	56.88
181	Deep River	1887	1913	434	2.00	5,646.90	372.00	
182	Defiance	1882		412		2,217.58	316.50	
183	Delaware	1915		191	.40	696.34	137.05	
184	Delhi	1909		407	1.00	1,449.09	223.50	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1925—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, 1925	Grand total for year	Number
90.76	36.48	364.96	234.76		642.94	877.70	123
107.24	83.20		6,304.49	310.00	4,145.90	10,850.39	124
			1,622.79		3,137.86	4,760.15	125
1,161.50	18.98	101.36	231.35		139.87	371.22	126
116.98			13,188.35	10.10	9,085.02	22,283.47	127
3,782.04			3,844.94	500.00	572.86	4,917.80	128
2,238.25	87.45		5,414.41	40.73	662.26	6,117.40	129
2,509.87		1,500.00	8,867.18		7,845.13	16,712.31	130
16.00	4.17		17,879.47	1,137.02	4,945.26	23,961.75	131
			738.02		302.35	1,040.37	132
			4,437.04	1.50	1,834.35	6,272.89	133
			1,995.86		1,180.15	3,185.01	134
1,183.85			1,739.33	200.00	780.56	2,719.89	135
			10,687.90	27.20	182.88	10,897.98	136
			469.37	205.59	98.47	773.43	137
339.92	25.55		367.43		16.14	383.57	138
			4,605.25		3,190.43	7,795.68	139
7,215.77	45.88		746.32		140.10	886.42	140
691.08	18.29		10,307.65		5,659.97	15,967.62	141
			8,854.08		2,051.91	10,905.99	142
59.50	10.93		1,379.80	900.00	620.43	2,900.23	143
717.69			3,061.21		1,155.38	5,216.59	144
482.27	54.11		5,118.99		5,180.05	10,299.04	145
164.00			5,641.65	111.75	2,671.22	8,424.62	146
3,452.20	502.06		993.93		391.12	1,385.05	147
	3,500.00		15,740.27		12,852.48	28,592.75	148
	600.00		5,282.06	151.35	28.04	5,461.45	149
547.05			1,741.33		569.33	2,310.66	150
			7,062.02		513.33	7,575.35	151
3,019.92	102.63		1,904.14		1,201.73	3,105.87	152
			21,877.05	3.65	9,779.90	31,660.60	153
			281.94		35.50	317.44	154
6,008.38	185.72		38,095.88		11,266.16	49,362.04	155
7,651.09	1,023.87		20,564.62	1,000.00	6,063.38	27,628.00	156
23,470.98	114.29		49,856.00	3,224.78	15,519.60	68,600.38	157
			695.73		25.07	720.80	158
299.17	13.90		3,475.14		225.33	3,700.47	159
2,229.85	26.25		3,074.85		4,283.99	7,358.84	160
857.78	14.00		5,857.49		2,190.44	8,047.93	161
			759.32		151.90	911.22	162
2,237.15	27.58		1,815.66		258.66	2,074.32	163
			7,073.10		3,038.85	10,111.95	164
			260.00	885.80		1,145.80	165
4,111.41	15.63		1,750.73		303.51	2,054.24	166
			12,804.04	250.00	3,038.17	16,092.21	167
1,745.06	1,812.51		1,706.15		5,726.26	7,432.41	168
			4,648.69		6,505.63	11,154.32	169
	40.04		2,045.95	25.91	94.77	2,166.63	170
3,520.18	4.95		9,823.32	3.50	4,180.84	14,007.66	171
3,197.82			702.42		393.45	1,095.87	172
501.85			8,462.26	319.99	8,113.67	16,895.92	173
			5,750.19	500.00	501.19	6,751.38	174
12,404.26	97.26		6,832.02		3,127.46	9,959.48	175
			1,482.19		414.66	1,896.85	176
			29,829.90	523.30	10,323.77	40,676.97	177
348.46			1,444.26	56.23	283.51	1,784.00	178
1,013.43			3,317.14	2.59	2,028.05	5,347.69	179
4,228.19			7,032.33	16.36	2,747.96	9,796.65	180
			6,762.27		2,522.92	9,285.19	181
1,820.63	825.72		833.39	15.66		849.05	182
	16.18		1,688.77		575.14	2,263.91	183
			5,615.09		3,423.15	9,038.24	184

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
185	Delmar	1876		452		2,415.18	350.94	202.62
186	Deloit			247		6,266.52	127.50	
187	Delphos	1921		92				
188	Delta	1877		636	1.00	5,791.28	243.27	
189	Denver	1896		483	.75	5,520.86	547.70	397.24
190	Derby			277	.25	1,366.24	88.86	
191	De Soto	1875		300				
192	Dexter	1871		762	1.33	18,679.90	1,579.03	146.00
193	Diagonal	1896		609	1.00	2,102.27	529.75	
194	Dickens			341		1,389.52	191.50	72.42
195	Dike	1901		436	1.00	2,891.37	306.14	
196	Dixon	1909		197		1,272.03	200.06	
197	Dolliver	1909		195	1.00	1,132.71	101.00	
198	Donahue	1909		97		621.10	139.00	
199	Donnan	1922		52	1.00	354.24	12.24	
200	Donnellson	1892		545	.71	3,891.31	319.00	
201	Doon	1892		567		10,266.56	583.01	
202	Dougherty	1900		220	.75	1,501.92	424.50	4.44
203	Dow City	1884	1904	506	.25	6,766.50	404.00	
204	Dows	1892		1,014		6,791.95	1,057.35	
205	Drakesville	1865		231	.50	1,090.90	3.97	
206	Dumont	1896		700	1.75	12,357.36	569.20	
207	Duncombe	1893		407	2.00	595.41	131.00	632.18
208	Dundee	1917		192	.50	865.93	122.92	
209	Dunkerton	1899		303		848.42	220.00	
210	Dunlap	1871		1,520	1.00	59,423.56	4,904.65	
211	Durant	1867		776	.50	10,317.12	3,068.66	1,586.92
212	Dysart	1881		1,020	.75	15,313.16	693.15	1,613.19
213	Earlham	1870		829	.75	8,669.60	386.18	
214	Earling	1892		313	1.00	1,500.63	241.50	
215	Earlville	1882		613	.37	3,051.80	281.95	341.65
216	Early	1883		545	.25	8,635.16	2,488.48	
217	Eddyville	1847		856	1.00	6,469.21	650.63	1.00
218	Edenville (Rhodes P. O.)	1883		422	1.00	3,678.03	432.43	
219	Edgewood	1899		659	1.00	5,435.48	246.50	
220	Elberon	1893		307	3.00	1,802.74	176.00	5.25
221	Eldridge	1900		267	.50	1,956.87	285.50	
222	Elgin	1892		623		6,995.86	585.00	
223	Elkader	1891		1,389	.50	26,087.36	5,787.10	
224	Elkhart	1904		203	1.00	2,064.39	52.00	
225	Elk Horn	1910		533	1.50	3,001.40	356.50	
226	Elkport	1893	1904	193		1,346.67	137.50	
227	Elliot	1882		498	.40	21,831.71	218.00	
228	Ellston	1894		215	.05	1,485.04	234.70	
229	Ellsworth			415	.75	4,629.60	898.79	536.37
230	Elma	1891		841	1.00	13,398.10	632.50	10.00
231	Ely	1903		163		933.88	161.00	
232	Emerson	1876		459	.5	3,627.03	764.79	
233	Epworth	1880		466	1.00	2,388.26	213.84	
234	Essex			785	1.00	4,648.98	412.75	5.00
235	Everly	1902		527	2.00	9,200.05	524.00	
236	Exira	1880		823		11,946.97	621.54	52.24
237	Exline	1904		577	1.00	1,989.60	278.01	
238	Fairbank	1891	1916	660		3,125.57	426.25	
239	Farley	1879		642		5,633.10	673.59	
240	Farmersburg	1902		272		1,563.59	224.00	
241	Farmington	1847	1880	1,091	1.50	8,351.09	5,575.73	.25
242	Farnhamville	1893		386	1.00	3,197.18	253.96	
243	Farragut	1878		525	1.00	6,885.36	458.55	
244	Fayette	1874		1,122		8,360.14	1,304.83	
245	Fenton	1903		371	1.00	4,687.37	434.50	62.07
246	Ferguson			202		750.45	130.00	
247	Fertile	1908		254	1.25	1,100.39	141.23	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1925—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, 1925	Grand total for year	Number
			6,394.02		53.72	6,447.74	186
350.93			6,385.48	8.00	2,088.72	8,482.20	187
6,785.06	28.38		13,279.24	687.50	3,487.71	17,454.45	188
			1,455.10		1,734.62	3,189.72	189
1,159.58	33.34	160.00	21,757.85		9,822.28	31,580.13	190
	27,015.33		29,647.35		1,635.25	31,282.60	191
	622.03		2,275.47		3,020.38	5,895.85	192
8,375.99	111.60		11,685.10		4,147.27	15,832.37	193
364.85	41.49		1,878.43		1,777.52	3,655.95	194
253.70	6.58		1,493.99		863.24	2,357.23	195
674.55	13.80		1,448.45		1,739.58	3,188.03	196
			366.48		925.10	1,291.58	197
228.70	4,047.57		8,486.58		681.50	9,168.17	198
1,834.54	171.89		12,856.00	1,750.00	4,863.90	19,469.90	199
	3,039.08		4,969.94		1,193.99	6,163.93	200
10,644.91	91.27		17,906.68	1,333.70	4,078.24	23,318.62	201
1,863.30	61.56		9,774.16	25.45	4,298.64	14,098.25	202
			1,094.37		480.44	1,575.31	203
828.20	35.99		13,790.75	7.80	2,540.33	16,338.88	204
2,168.45			3,527.04	1,211.27		4,738.31	205
			968.85		750.94	1,739.79	206
4,030.46	178.86		1,076.07		1,328.28	2,404.35	207
5,141.81			68,537.53	3.94	9,786.24	78,327.71	208
16,675.99	156.72		20,114.51			20,114.51	209
12,265.78	79.94		34,452.21		14,503.92	48,956.13	210
567.25	12.33	130.77	21,401.50		4,949.10	26,350.60	211
6,439.68	11.70		2,452.48		913.09	3,365.57	212
10,172.23			10,126.78		8,910.21	19,036.99	213
10,224.09	14.64		21,295.87	1,701.42	7,466.08	30,463.37	214
382.02			17,359.57	857.68	3,435.21	21,652.46	215
805.95	823.00		4,492.48		1,054.56	5,547.04	216
115.65	28.85		7,310.93	949.40	704.17	8,964.50	217
4,136.06	12.90		2,128.49		3,779.55	5,908.04	218
521.16	41.55		6,391.33		2,435.24	8,826.57	219
4,520.34		390.00	8,053.57	123.39	4,044.25	12,221.21	220
2,601.85	205.00		36,784.80	8,292.00	16.41	45,093.27	221
7,314.14	27.04		4,923.24		3,848.07	8,771.31	222
			10,609.08		2,298.61	12,907.69	223
1,085.28	41.16		1,484.17	1,731.33	600.62	3,915.12	224
1,092.08			23,176.15		12,027.58	35,203.73	225
7,191.21			2,811.82	312.07		3,123.89	226
1,245.97			13,255.97		844.67	14,100.64	227
	5.13		15,286.57	12.00	10,412.67	25,711.24	228
			1,100.01		184.79	1,284.80	229
917.64			4,301.82		2,652.96	7,044.78	230
1,407.00	5,736.69		3,519.74		571.50	4,091.24	231
7,655.86	205.57		12,210.42		8,824.02	21,034.44	232
1,356.07	92.13		17,585.48		13,766.08	31,351.56	233
	1.86	14.37	14,068.95	4.00	9,605.86	23,678.81	234
7,828.34	9.03		2,283.84	3,053.50	597.89	5,935.23	235
1,074.50			11,389.19		1,041.94	12,431.13	236
			7,381.19		4,047.63	11,428.82	237
			1,787.59		409.98	2,197.57	238
2,606.18	32.93		16,566.18	934.54	1,333.13	18,833.85	239
5,076.67	40.99		8,568.80		3,374.04	11,942.84	240
574.50	9,923.08		17,841.49		5,064.35	22,905.84	241
2,325.66			11,990.63		4,247.71	16,238.34	242
6,377.05	29.64		11,590.63		3,900.12	15,490.75	243
1,937.87			2,818.32		139.59	2,957.91	244
			1,241.62		231.61	1,473.23	245

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
248	Floris	1913		243	.05	634.55	7.50	
249	Floyd	1899	1915	273	1.00	2,011.24	484.10	
250	Fonda			1,112	1.00	48,812.92	759.87	22.00
251	Fontanelle	1855	1856	769	.08	4,489.28	746.65	61.50
252	Fort Atkinson	1895		321		1,201.91	255.25	
253	Fostoria	1912		129	.50	1,375.32	30.00	
254	Franklin	1874		105	.50	181.44	16.75	
255	Fraser	1904		421	2.00	691.73	202.00	
256	Fredricksburg	1894		662	1.00	4,046.65	460.17	
257	Frederika	1896		201				
258	Fredonia (Via R. F. D. Letts)	1922		183	.50			
259	Fremont	1882		502	1.00	4,377.65	247.00	700.39
260	Galt	1913		156	.056	1,034.50	103.50	
261	Galva	1889	1897	550	1.60	23,091.16	28,462.02	
262	Garber	1904	1907	143		989.85	133.00	
263	Garden Grove	1879		618	.06	4,061.10	176.65	585.50
264	Garnaville	1907		344	.80	2,971.74	357.00	499.00
265	Garner	1881		1,312	.75	83,271.37	1,329.97	
266	Garrison	1883		452	.50	1,779.51	501.47	
267	Garwin	1890		545	1.00	17,348.72	475.95	1.50
268	Geneva	1903		252		1,395.36	221.00	
269	George	1889		912	2.50	17,075.52	523.00	241.09
270	Gilbert	1904		242	1.00	3,328.17	101.00	2.00
271	Gilbertville	1917		258	1.00	1,445.10	241.42	
272	Gilman			449	.75	5,639.98	1,063.71	
273	Gilmore City	1887	1896	905	1.00	21,298.87	456.13	
274	Gladbrook			972	1.25	7,417.12	669.90	1,521.20
275	Glidden	1873		889	1.00	15,644.12	438.49	15.00
276	Goldfield	1885		726		5,735.56	6,843.13	1.50
277	Goodell	1893		201	.60	1,733.22	171.00	
278	Goose Lake	1908		145	1.00	809.23	111.00	
279	Gowrie	1881		994	4.00	12,121.59	1,472.35	314.42
280	Graettinger	1894		758	.75	1,511.99	570.50	346.45
281	Grafton	1896		249		1,238.07	352.92	
282	Graf	1912		72	1.50	100.00	80.00	
283	Grand Junction			1,008		9,420.00	815.25	54.25
284	Grand Mound	1884	1903	466	1.00	1,221.53	280.50	2,571.51
285	Grand River	1900		431		1,845.02	125.00	
286	Grandview	1901		331	.25	2,125.65	166.00	
287	Granger	1905		322	.50	2,271.41	181.00	
288	Grant	1912		285	1.50	914.28	228.50	
289	Grant City (Via Auburn)	1895		104				
290	Granville	1891		363	.50	8,027.43	389.00	
291	Gravity	1882		536		2,264.17	170.05	
292	Gray	1894		191	1.00	1,764.80	309.50	
293	Greeley	1892		372				
294	Greene	1879		1,299		11,294.97	2,239.07	
295	Greenfield	1876		1,774	1.50	15,093.59	1,313.50	
296	Green Island	1904		124	.50	525.10	103.00	
297	Greenville	1916		154		1,029.59	151.50	14.22
298	Grimes	1894		459	1.00	1,919.00	575.35	17.50
299	Griswold	1880	1901	1,106	1.00	8,532.99	891.02	
300	Grundy Center	1877		1,776	1.00	17,108.80	1,185.50	
301	Gruver	1913		136	.20	944.77	127.00	
302	Guernsey	1906		149	1.00	1,489.66	212.29	
303	Guthrie Center	1880		1,824	.75	15,730.23	1,284.80	
304	Guttenberg	1857		1,655		9,114.02	1,116.23	
305	Halbur	1902		187	.01	1,789.59	223.00	
306	Hamilton	1900		362	.75	605.12	154.75	
307	Hancock	1891		268	1.00	1,361.82	185.50	637.27
308	Hanlontown	1901		206	1.00	747.72	302.33	
309	Hansell	1919		160	1.5	846.21	55.98	

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

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balances April 1, 1925	Grand total for year	Number
			642.05	.60	452.29	1,094.94	248
	11.91		2,507.25		1,476.61	3,983.86	249
18,596.62	163.26		68,354.67		15,748.74	84,103.41	250
9,754.91	3,116.81		18,169.15	22.50	7,832.65	26,024.30	251
			1,457.16		316.00	1,773.16	252
	75.00		1,480.32		4,181.60	5,661.92	253
			198.19		93.75	291.94	254
342.00			1,235.73		169.10	1,404.83	255
10,364.61		200.00	15,071.43		3,433.04	18,504.47	256
							257
							258
	7.48		5,332.52		711.67	6,044.19	259
	1,604.11		2,742.11		243.32	2,985.43	260
927.11			52,480.29		9,069.32	61,549.61	261
	1.86	3.00	1,127.71	1,267.29	59.73	2,454.73	262
80.00	500.00		5,403.25	703.62	4,289.46	10,395.73	263
27.00	18.95		3,873.69		1,507.61	5,381.30	264
3,359.95	167.56		88,128.85		12,636.44	100,765.29	265
			2,280.98		2,453.58	4,734.56	266
884.67			18,710.84		9,198.58	27,909.42	267
	5.75		1,586.11		2,556.25	4,142.36	268
1,963.85	325.28		20,128.74		8,294.68	28,423.42	269
555.05	32.67		4,018.89		89.61	4,108.50	270
	14.05		1,700.57		154.72	1,855.29	271
3,620.58	52.33		10,376.60	1,489.57	3,895.17	15,761.34	272
2,632.96			24,387.96	1,814.39	1,565.05	27,767.40	273
2,482.62	6,624.39		18,715.23		7,049.11	25,764.34	274
23,062.50	66.15		39,226.26	262.72	4,296.11	43,785.09	275
855.79	12,375.98		25,811.96	166.76	9,154.85	35,133.57	276
			1,904.22		864.47	2,768.69	277
			920.23		1,091.95	2,012.18	278
2,870.39	18,513.30		35,202.05	64.60	11,635.25	46,991.90	279
2,279.35			4,708.29		1,209.06	5,917.35	280
2,148.18	27.75		3,766.92		5,513.23	9,280.15	281
			180.00		110.69	290.69	282
1,480.36	5,139.31		16,909.17	1,200.00	6,976.11	25,085.28	283
1,765.54	68.41	4,334.40	10,241.89	1,000.00	6,027.40	17,269.29	284
			1,970.02		569.34	2,539.36	285
			2,291.65	2,000.00	90.24	4,381.89	286
3,132.08	35.00	466.91	6,086.40	250.00	6,359.53	12,695.93	287
	6.67		1,149.45	268.00	1,122.58	2,540.03	288
							289
93.60			8,510.03	2,542.18		11,052.21	290
	19.57		2,453.79		1,272.40	3,726.19	291
245.27	3.43		2,323.00	698.57	468.85	3,490.42	292
							293
4,012.73	106.55	154.80	17,808.12	1,536.00	8,341.27	27,685.39	294
34,914.65	1,317.73	54.90	52,694.37		30,278.76	82,973.13	295
			628.10		72.74	700.84	296
1,761.84	28.23		2,985.38	100.00	2,778.63	5,864.01	297
5,098.80			7,610.65		1,056.36	8,667.01	298
2,975.09	69.00	1,500.00	13,968.10	20.56	9,306.17	23,294.83	299
5,135.54	100.31		23,530.15		11,972.24	35,502.39	300
	.61		1,072.38		178.55	1,250.93	301
			1,701.95		152.48	1,854.43	302
4,600.13			21,615.16	4,288.59	22,401.85	48,305.60	303
22,914.35	66.67		33,211.27	2.00	4,795.01	38,008.28	304
5,681.55			7,694.14		4,520.98	12,215.12	305
20.00			779.87		1,019.68	1,799.55	306
			2,184.54		1,852.97	4,037.56	307
	12.09		1,062.14		1,660.08	2,722.22	308
			902.19	173.49	60.99	1,136.67	309

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
310	Harcourt	1896		309		2,202.67	164.00	
311	Hardy	1915		148	1.10	1,305.54	615.30	
312	Harper			238		863.27	189.77	
313	Harpers Ferry	1901		339	2.00	1,248.05	141.25	
314	Harris	1903		2,991	4.00	7,614.24	178.00	
315	Hartford	1913		228	1.00	920.12	5.00	100.00
316	Hartley	1888		1,242	1.00	25,244.95	1,844.31	7.50
317	Hartwick	1912		113	1.00	492.09	57.00	
318	Harvey	1903		429		1,441.47	179.50	
319	Hastings	1877		301				
320	Havelock	1892		303	.50	4,280.62	191.53	
321	Hawkeye	1895		537	.50	6,333.18	168.50	1.00
322	Hayesville	1916		110		1,103.81	54.50	
323	Hazleton	1893		546	1.00	1,975.49	331.74	
324	Hedrick	1882		895	1.25	10,673.03	247.50	
325	Henderson	1893		224	.25	1,220.22	153.00	
326	Hepburn	1883		102	.50	442.62	162.50	
327	Hills	1906		202	.50	784.97	184.00	
328	Hillsboro	1916		306	.56	1,211.54	337.89	42.50
329	Hinton	1907		297	1.00	1,865.87	178.25	
330	Holland	1897		204		1,141.74	100.38	
331	Holstein	1883		1,372	1.00	37,088.60	10,244.05	23.90
332	Holy Cross (Via N. Buena	1898		104		285.20	107.14	
333	Hopeville	1896		92				
334	Hopkinton	1870		729		4,795.64	176.00	
335	Hornick	1896	1915	311	.50	2,044.48	221.00	
336	Hospers	1890		594		7,683.39	429.25	
337	Hubbard	1881		753	1.25	7,072.97	472.49	
338	Hudson	1893		425	1.00	8,031.18	930.00	15.00
339	Hull	1886		916	.75	14,994.82	950.50	
340	Humeston	1881	1917	1,036	.75	14,240.97	1,465.84	
341	Hurstville			113	1.50	310.69	65.00	
342	Huxley	1902		373	2.50	4,962.26	783.50	
343	Imogene	1881		253	1.00	2,197.14	425.18	
344	Inwood	1885		751	1.25	2,466.81	752.05	4,391.08
345	Ionia	1891		260	.75	982.79	1,236.00	
346	Ireton	1890		674	1.00	11,153.85	508.90	
347	Irwin	1892		316	2.2	1,638.58	326.00	
348	Jackson Junction	1897		127	5.00	956.92		
349	Jamaica	1901		285	.03	1,811.00	804.30	
350	Janesville	1895		315	1.00	1,450.87	121.75	
351	Jesup	1876		716	1.25	7,777.07	727.31	1.00
352	Jewell Jet. (P. O. Jewell)	1883		959	4.00	10,632.06	1,737.77	
353	Joice	1913		224	1.00	2,175.38	196.60	
354	Jolley	1896		200	.50	871.14	134.00	
355	Kalona	1890		691	1.00	5,308.79	471.22	
356	Kamrar	1896		266	1.25	3,362.06	238.00	
357	Kanawha	1902		645		14,779.29	748.00	36.79
358	Kellerton	1881	1896	588		3,629.85	271.26	
359	Kelley	1900		196	1.50	2,524.76	102.11	50.00
360	Kellogg	1873		574	.25	2,215.10	7,050.37	265.00
361	Kensett	1894		394	.25	1,726.56	482.00	
362	Kent	1908		199	.50	1,948.93	59.85	
363	Kenwood Park	1886		997	.75	18,034.63	592.32	
364	Keosauqua			956	1.25	3,750.00	450.00	
365	Keota	1873		1,037	1.00	10,753.76	1,303.27	
366	Keswick	1912		357	1.00	1,839.74	256.61	
367	Keystone	1894		524	.60	4,717.01	376.50	5.00
368	Kimballton	1908		350	.06	2,357.80	289.00	
369	Kingsley	1884		1,116	1.50	26,197.31	943.00	
370	Kinross	1898		143	.18	632.81	126.00	
371	Kirkman	1892		167	.25	1,333.51	305.45	
372	Kirkville	1882		226	1.00	829.88	93.10	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1925—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, 1925	Grand total for year	Number
2,167.32			4,533.90		1,351.02	5,885.61	310
2,530.15	72.30		4,523.29		1,040.44	5,563.73	311
		319.46	1,372.50			1,372.50	312
835.77			2,225.07		477.00	2,702.67	313
3,273.66	388.80	253.99	11,708.69	18.40	1,944.12	13,671.21	314
	15.93		1,041.05		2,461.72	3,502.77	315
23,015.65	148.85		50,261.26	541.75	45,880.01	96,683.02	316
			549.09		513.76	1,062.85	317
5.50	379.95		2,006.42		74.92	2,081.34	318
							319
4,297.25		270.00	9,039.40	277.70	2,960.20	12,277.30	320
1,402.81	15.39		7,920.88	500.00	1,755.00	10,175.88	321
	20.36		1,178.67		539.92	1,718.59	322
	3.43		2,310.66		73.16	2,383.82	323
850.00		346.51	12,117.10			12,117.10	324
			1,373.22		1,345.80	2,719.02	325
	9.81		614.93		1,399.45	2,014.38	326
			968.97		1,211.67	2,180.64	327
4,580.65			1,591.93		1,338.05	2,929.98	328
			6,024.77		2,211.00	8,835.77	329
7,374.56	161,586.81		1,242.12		347.01	1,589.13	330
177.30	200.00		216,317.92		74,543.70	290,861.62	331
			769.73			769.73	332
							333
1,075.40			6,047.04		4,005.64	10,052.63	334
3,899.21		4,048.11	10,172.80		5,683.81	15,856.61	335
936.35	49.92		9,098.91		2,991.07	12,089.98	336
1,301.09			8,846.55	19.80	5,731.77	14,598.12	337
6,636.96	93.75	9.00	15,715.89		9,127.04	24,842.93	338
2,489.35	49.91	318.24	18,802.82		752.11	19,554.93	339
3,161.20	429.00		19,297.01		6,142.81	25,439.82	340
			375.69		534.00	909.69	341
232.50			5,978.26		398.25	6,376.51	342
			2,622.32		1,115.75	3,738.07	343
4,937.83	4,007.30	961.04	17,516.11	2,484.49	460.07	20,460.67	344
	428.29		2,647.08		1,652.60	4,299.68	345
376.48	2,950.00		14,989.23	1,800.00	348.64	17,137.87	346
4,431.32	4,151.00		10,556.90	560.95	1,637.01	12,754.86	347
			956.92			956.92	348
	25.26		2,640.56		3,698.39	6,338.95	349
	2.44		1,575.06		95.32	1,670.38	350
1,166.73			9,072.11	16.20	2,701.13	12,389.44	351
386.33		1,926.25	14,682.41	2,484.90	6,225.45	23,392.76	352
		259.33	2,631.31	141.60	26.77	2,799.68	353
2,858.40	54.08		3,917.62		1,624.14	5,541.76	354
373.00	2,500.00		8,653.01		2,881.03	11,534.09	355
1,001.50	1,038.33		5,639.89		4,532.51	10,172.40	356
13,597.59	215.63	15.00	29,392.30	416.69	3,986.51	33,795.50	357
			3,901.11		1,830.72	5,731.83	358
2,133.44			4,810.31		1,418.40	6,228.71	359
150.52			9,680.99		5,240.69	14,921.68	360
10.00	13.82		2,232.38		718.84	2,951.22	361
	8.86	100.00	2,117.64		683.86	2,801.50	362
3,604.00			22,230.95	6,967.88	7,943.22	37,132.05	363
1,000.00			5,200.00		18,613.46	23,813.46	364
1,950.92			14,007.95	3.40	3,018.51	17,029.86	365
			2,096.35		2,813.23	4,909.58	366
632.20	35.81		5,766.52		3,385.20	9,151.72	367
14,362.26	182.05		17,191.11		10,104.96	27,296.07	368
2,777.96	52.84	984.47	30,955.58	457.43	18,394.15	49,807.16	369
	8.75		767.56		138.07	905.63	370
2,029.53	11.20		3,679.69		1,131.55	4,811.24	371
			922.98		198.33	1,121.31	372

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
373	Kiron.....	1900		285	.22	2,485.54	104.50	50.00
374	Klemme.....	1900		455	1.00	11,296.18	607.60	
375	Knierim.....	1901		151	1.00	1,604.34	67.50	
376	Knowlton (Via Diagonal).....	1893		133	1.00	279.59	130.50	
377	Lacona.....	1880		448	.08	3,138.67	245.58	
378	Ladora.....	1879		279	.50	2,440.41	223.40	
379	Lakota.....	1918		462		4,029.70	490.97	
380	Lake Mills.....	1880		1,588	3.75	12,666.55	2,052.79	78.30
381	Lake Park.....	1892		730	1.50	14,886.63	1,605.69	
382	Lake View.....	1887	1912	886	1.08	9,617.32	13,432.50	
383	Lamoni.....	1885		1,643	3.00	24,095.92	538.38	12.55
384	Lamont.....	1892		560		3,565.86	360.08	
385	Lamotte.....	1873		284	1.00	2,559.43	122.50	
386	Lanesboro.....	1903		294	1.00	1,460.16	353.00	
387	Lansing.....	1873		1,389	3.00	8,163.84	2,590.18	442.04
388	La Porte City.....	1871	1897	1,406		19,939.14	1,677.10	
389	Larchwood.....	1892		424	1.00	3,319.07	441.00	
390	Larrabee.....	1896		193	1.00	1,640.64	95.00	
391	Latimer.....	1911		349	6.00	2,592.61	259.75	
392	Laurel.....	1903		223	1.00	1,088.05	164.00	
393	Laurens.....	1890		864	.50	18,691.45	623.00	558.38
394	Lawler.....	1871		577	1.50	2,140.44	330.00	
395	Lawton.....			240	.50	1,573.68	457.13	
396	Le Claire.....			739	4.00	3,260.69	370.29	
397	Ledyard.....	1895		244	1.00	2,733.55	215.60	
398	Le Grand.....	1891	1911	326	1.00	1,482.73	420.92	
399	Lehigh.....	1883		1,038	2.25	5,635.28	1,326.18	
400	Leighton.....	1909		128	1.00	649.80	44.00	
401	Leland.....	1895		143		610.48	87.50	
402	Lenox.....	1875		1,211	1.03	13,617.26	921.67	968.10
403	Le Roy.....	1904		171	.25	688.53	9.50	
404	Lester.....	1893		275	2.00	4,042.00	142.00	
405	Letts.....	1877		386	1.00	2,736.01	140.73	
406	Lewis.....	1874	1881	575	.50	3,112.22	209.25	
407	Libertyville.....	1916		325	.04	1,605.10	153.50	
408	Lidderdale.....	1905	1909	212	2.25	2,615.85	308.29	
409	Lime Springs.....	1876		562	1.00	2,192.62	337.00	
410	Lincoln.....	1913		156	.75	2,635.16	247.25	30.00
411	Linden.....	1893		280	1.00	3,167.27	340.00	
412	Lineville.....	1871		534				
413	Linn Grove.....	1912		403		4,494.05	276.00	265.16
414	Lisbon.....	1875		843	2.40	23,353.58	822.98	2.90
415	Liscomb.....	1874		339	1.00	1,972.11	400.49	
416	Littleport.....	1907		188		649.13	155.00	
417	Little Rock.....	1894		602	1.00	9,635.42	7,508.52	
418	Little Sioux.....	1883		414	.37	904.92	149.50	
419	Livermore.....	1883		611	.75	1,406.49	834.98	5,381.74
420	Lockridge.....	1913		238	.50	921.46	244.86	16.10
421	Logan.....	1876		1,432		41,262.17	464.65	
422	Lohrville.....	1888		719	2.00	16,277.67	1,353.22	1.00
423	Lone Rock.....	1916		169	1.00	2,370.37	266.50	
424	Lone Tree.....	1892		676	.07	6,647.84	367.50	368.50
425	Long Grove.....	1913		151	1.25	815.53	130.00	
426	Lorimor.....	1889		601	3.50	3,760.88	286.19	
427	Lost Nation.....	1903		541	.75	9,932.48	439.97	895.78
428	Lovilia.....	1900		867	1.00	2,606.80	1,752.20	
429	Lowden.....	1869		703	2.40	4,843.14	888.87	
430	Low Moor.....	1897		250		1,812.84	1,811.38	
431	Luana.....	1911		180	1.00	1,405.53	134.34	
432	Lucas.....	1886		558	1.00	1,499.86	347.93	
433	Luther.....	1903		434	.75	2,491.64	1,127.37	102.60
434	Lu Verne.....	1887		531		3,656.51	884.25	

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

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balances April 1, 1925	Grand total for year	Number
350.35	3,039.62		6,030.01		2,216.05	8,246.06	373
747.85	70.52	17.52	12,739.67		6,496.18	19,235.85	374
			1,671.84		2,348.22	4,020.06	375
	.13		410.22		33.33	443.55	376
5,311.16	82.98		8,778.39		3,122.60	11,900.99	377
630.01	27.61		3,321.43		3,534.04	6,855.47	378
668.01			5,188.68		2,872.69	8,061.37	379
1,736.55	23,328.66		39,862.85	3.50	8,801.36	48,667.71	380
1,556.27			18,048.59		13,946.48	31,995.07	381
28,963.08		80.19	52,003.99	19.65	21,437.99	73,551.63	382
4,676.10	15,114.67	1,021.19	45,458.81	50.00	3,844.57	49,353.38	383
823.32	8.17	12.85	4,769.78	15.60	685.32	5,470.70	384
156.22	5.89		2,844.04		207.10	3,051.14	385
			1,813.16		529.51	2,342.67	386
2,797.64	80.96		14,074.66		3,809.64	17,974.30	387
	48.81		21,664.65		.97	21,665.62	388
8,042.28			11,802.35		5,825.03	17,672.38	389
3,888.64	10.48		5,634.76		707.68	6,342.44	390
1,075.02			3,927.38		2,055.20	5,982.58	391
			1,252.05		1,713.75	2,965.80	392
29,423.96	493.09		49,789.88	132.15	26,675.75	76,507.78	393
7,732.05	52.17		10,254.66	37.99	3,551.16	13,843.81	394
565.06			2,595.87	300.00	2,081.27	4,977.14	395
	7.90		3,638.88		203.65	3,842.53	396
441.59			3,390.74	683.34	394.77	4,468.85	397
	9.18		1,912.83		748.65	2,661.48	398
6,897.22	68.79		13,927.47		8,176.97	22,104.44	399
			693.80	1,300.00	267.32	2,261.12	400
384.72	4,909.33		5,992.03		333.45	6,325.48	401
5,328.22	305.00	4,580.69	25,720.94	16,696.36	3,947.51	46,364.81	402
			698.03	1.80	133.48	833.31	403
3,327.74	25.86	214.33	7,751.93		4,048.00	11,799.93	404
			2,876.74		3,334.80	6,211.54	405
2,071.97	20.60		5,495.04		2,063.59	7,558.63	406
579.44			2,338.04	157.34	268.76	2,764.14	407
1,903.49	21.27		4,938.90		3,039.80	7,978.70	408
182.20			2,911.82		2,518.22	5,430.04	409
269.02	9.05		3,190.48	345.00	3.69	3,539.17	410
	9.52		3,516.79		1,076.25	4,588.04	411
							412
370.30	38.88	55.74	5,500.13	133.40	4,411.48	10,045.01	413
2,238.08	51.50		26,469.04	4,302.35	6,945.28	37,776.67	414
40.00			2,412.60	24.00	2,402.78	4,839.38	415
			804.13		128.01	932.14	416
878.81			1,822.75	210.72	24,816.26	43,049.73	417
2,233.85		156.00	3,444.27	3,444.27	113.99	3,558.26	418
9,100.71	886.82		17,670.74		13,512.25	31,182.99	419
			1,182.42		334.77	1,517.19	420
5,495.29	59.62	53.20	47,334.93	2,766.21	20,703.39	70,894.53	421
1,330.31	196.27		19,158.47	23.43	19,582.72	38,764.62	422
437.34			3,074.21		572.30	3,646.51	423
1,424.56			8,808.40		2,508.73	11,317.13	424
1,107.25	33.84		2,086.62	20.00	2,345.27	4,451.89	425
	7.20	5.30	4,059.57		91.74	4,151.31	426
1,050.76			12,318.99	7.25	2,532.51	14,858.75	427
			4,359.00		3,082.05	7,441.05	428
1,008.85	63.20		6,804.06		3,514.50	10,318.56	429
1,586.56	403.37		5,614.15	1,000.00	1,553.62	8,167.77	430
	8.61		1,548.48		878.26	2,426.74	431
			1,847.79		229.96	2,077.75	432
375.41			4,097.02	771.80	629.90	5,498.72	433
8,841.52	234.77		13,617.05	1,060.85	8,169.77	22,847.07	434

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
435	Luxemburg (P. O. New Vienna)	1912		104		285.31	80.00	
436	Luzerne	1895		188	1.00	991.71	103.00	
437	Lynnville	1875		452	.75	1,942.13	740.00	
438	Lytton	1911		364		4,925.47	791.21	
439	Macedonia	1892		376		2,822.03	215.72	
440	Macksburg	1876		217	2.00	802.96	101.50	
441	Magnolia	1858		288	.50	751.61	311.40	
442	Malcom	1872		381	1.00	4,371.11	127.10	
443	Mallard	1895		431		3,087.66	347.75	
444	Maloy	1902		105	.50	418.27	50.00	
445	Malvern	1872		1,257		11,545.69	830.98	
446	Manilla	1887		1,218	1.00	17,782.93	889.13	
447	Manly	1898		1,475	1.25	3,641.12	2,196.30	
448	Manning	1880		1,710	2.06	30,989.60	1,366.30	
449	Manson	1877		1,429	3.00	84,567.03	1,060.00	
450	Mapleton	1878		1,333	1.50	55,131.97	5,568.75	
451	Marathon	1892		558	1.00	5,481.44	220.35	
452	Marble Rock	1881		441	1.00	5,188.56	20,739.80	88.95
453	Marcus	1882		1,056				
454	Marne	1892		235	1.00	1,869.86	94.00	
455	Marquette			829	1.00	5,449.08	581.58	
456	Martelle	1899		168	1.00	1,158.93	256.80	
457	Martinsburg	1887		260	.03	837.08	15.00	
458	Martensdale	1920		131	.40	842.04	147.00	
459	Marysville	1875		200	.75	200.41	50.00	
460	Masonville	1901	1915	228		938.44	95.00	
461	Massena	1887		524	1.00	3,373.48	247.31	
462	Matlock	1897		110	1.00	817.01	113.75	
463	Maurice	1891		287	.75	4,358.39	188.00	
464	Maxwell	1883		755	.75	7,111.95	760.00	
465	Maynard	1887		426	1.00	3,195.39	269.00	
466	Maysville (Walcott P. O.)	1909		70	.00	215.14	228.50	32.40
467	McCallsburg	1920	1921	292	1.00	3,140.45	86.25	10.00
468	McCausland	1909		102	.02	774.67	118.50	
469	McClelland	1903		156	.15	1,234.26	1,189.84	
470	McGregor	1860		1,200		9,901.98	1,325.50	2.10
471	McIntire	1894	1922	337	1.00	1,624.54	259.35	
472	Mechanicsville	1867		828		7,623.24	1,017.00	
473	Mediapolis	1875		839	1.00	8,293.80	2,006.42	84.25
474	Melbourne	1895		464	1.00	3,928.59	1,021.81	
475	Melcher	1913		1,548		6,324.84	1,599.92	
476	Melrose	1882		486	1.00	2,210.52	310.00	
477	Melvin	1901		312	.25	2,725.95	271.00	
478	Menlo	1882		449	.50	2,819.32	216.50	
479	Meriden	1874		239	1.00	1,389.36	190.00	
480	Merrill	1894		653	.70	4,733.36	20,831.22	
481	Meservey	1893		245	1.50	1,513.63	296.00	3.55
482	Meyer	1901		402	18.25	1,100.51	294.00	
483	Middletown			134	.50	1,032.00	313.00	
484	Mills	1893		357	1.00	3,778.34	219.37	565.00
485	Milford	1892		1,103	1.00	14,484.44	2,581.56	558.75
486	Millersburg	1911		243	.006	623.78	217.40	
487	Millerton	1916		193				
488	Milo	1880		596	2.00	4,360.90	341.50	2.50
489	Milton			855	2.00	3,930.07	401.60	
490	Minburn	1892		350	.50	4,968.26	335.00	
491	Minden	1890		384	.50	3,568.11	342.65	
492	Mingo	1903		272	2.80	3,061.20	207.50	
493	Mitchell			219	2.50	613.11	127.69	
494	Mitchellville	1875		773	2.50	8,183.56	508.00	
495	Modale	1873		400	1.00	3,357.65	346.60	

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

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balances April 1, 1925	Grand total for year	Number
-----	1.08	-----	366.39	-----	558.76	925.15	435
-----	-----	13.47	1,108.18	-----	1,918.52	3,026.70	436
-----	6.73	-----	2,688.86	-----	659.71	3,348.57	437
608.04	-----	-----	6,414.72	-----	4,082.32	10,497.04	438
942.24	20.38	-----	4,000.37	-----	2,744.20	6,744.57	439
-----	5.92	-----	910.38	-----	663.02	1,573.40	440
-----	-----	-----	1,063.01	-----	30.20	1,093.21	441
646.26	-----	-----	5,144.47	-----	2,185.26	7,329.73	442
696.65	17.38	-----	4,149.44	52.83	2,693.07	6,896.34	443
-----	-----	-----	468.27	-----	26.03	494.30	444
1,562.09	732.65	2,099.63	16,771.04	-----	18,872.95	35,643.99	445
28,691.43	140.63	150.00	47,654.12	2,615.17	7,139.72	57,400.01	446
2,886.22	-----	-----	8,723.64	1,017.16	5,537.76	15,298.56	447
6,267.66	337.87	-----	38,961.43	-----	19,809.69	58,771.12	448
8,775.67	-----	-----	94,402.70	-----	34,765.81	129,168.51	449
7,750.65	3,098.11	-----	71,549.48	1,401.00	7,304.53	80,255.01	450
9,034.74	-----	-----	14,736.43	-----	13,915.83	28,652.26	451
904.93	130.07	-----	27,052.31	-----	18,517.39	45,569.70	452
-----	-----	-----	-----	-----	-----	-----	453
537.32	817.06	1,129.68	4,447.92	884.87	750.02	6,082.81	454
1,176.40	-----	-----	7,207.06	331.01	364.40	7,902.47	455
-----	2.92	-----	1,418.65	-----	78.34	1,496.99	456
-----	-----	-----	852.07	-----	319.88	1,171.95	457
-----	11.92	-----	1,000.96	-----	1,441.56	2,442.52	458
-----	-----	-----	250.41	-----	156.48	406.89	459
-----	-----	-----	1,083.44	-----	286.33	1,319.77	460
-----	-----	-----	3,620.79	-----	1,024.55	4,645.34	461
1,026.84	3.05	-----	1,960.65	-----	-----	1,960.65	462
805.51	4.93	-----	5,356.83	346.30	85.59	5,788.72	463
1,719.71	174.15	8.54	9,774.35	12.90	7,513.98	17,301.23	464
759.67	14.11	-----	4,238.17	-----	1,199.06	5,437.23	465
178.59	-----	-----	654.63	-----	642.24	1,296.87	466
4.25	1,223.16	-----	4,464.11	-----	1,389.53	5,853.64	467
-----	-----	37.74	930.91	-----	1,135.36	2,066.27	468
-----	-----	-----	2,424.10	-----	2,162.10	4,586.20	469
3,170.65	18,342.17	-----	32,742.40	-----	12,320.97	45,063.37	470
3.98	-----	15.33	1,903.20	-----	360.34	2,263.54	471
2,383.29	26.25	-----	11,049.78	880.73	3,867.34	15,797.85	472
1,738.58	-----	25.00	12,148.05	-----	9,748.91	21,896.96	473
-----	700.00	-----	5,650.40	476.61	433.89	6,560.90	474
-----	37.64	-----	7,962.40	1,494.92	2,526.91	11,984.23	475
-----	5,000.00	-----	7,520.52	3.75	2,636.48	10,160.75	476
4,680.76	-----	-----	7,677.71	-----	2,722.09	10,399.80	477
-----	7.60	201.32	3,244.74	48.11	2,621.49	5,914.34	478
125.00	5.86	-----	1,710.22	-----	1,125.72	2,835.94	479
12,383.41	-----	-----	37,947.99	-----	16,739.97	54,687.96	480
751.40	500.00	-----	3,064.58	-----	1,772.32	4,836.90	481
-----	-----	-----	1,394.51	-----	5.86	1,400.37	482
-----	-----	-----	1,345.00	295.00	-----	1,640.00	483
1,096.57	-----	-----	5,659.28	-----	5,470.85	11,130.13	484
3,679.13	2,209.80	-----	23,513.68	-----	12,585.94	36,099.62	485
-----	2.54	-----	843.72	-----	503.04	1,346.76	486
-----	-----	-----	-----	-----	-----	-----	487
9,738.96	29.39	-----	14,473.25	-----	3,519.70	17,992.95	488
-----	-----	-----	4,331.67	3,907.01	46.05	8,284.73	489
4,889.77	24.05	-----	10,217.08	13.68	1,491.70	11,722.46	490
570.66	18.00	-----	4,499.42	-----	1,294.83	5,794.25	491
-----	-----	-----	3,268.70	-----	245.27	3,513.97	492
-----	-----	-----	740.80	-----	233.04	973.84	493
2,290.79	-----	-----	10,982.35	1,140.05	4,436.07	16,558.47	494
173.24	-----	-----	3,877.49	306.63	830.12	5,014.24	495

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
496	Mondamin	1881		451		8,916.30	581.61	
497	Moneta	1903	1917	83	.50	881.20	105.00	
498	Monmouth	1894		188	.75	1,139.37	212.38	
499	Monona	1897		1,079	1.00	18,561.72	1,446.68	1,221.60
500	Monroe	1870		873		15,956.43	623.74	1,366.35
501	Montezuma	1868		1,323	2.00	16,738.51	1,966.64	25.00
502	Montour	1870		378		2,287.04	278.44	
503	Montrose			616	1.00	2,117.95	311.05	
504	Moorhead			376		3,108.19	300.94	
505	Moorland	1902		179	1.50	1,111.52	269.00	
506	Moravia	1880		848	1.08	2,820.85	515.00	
507	Morning Sun	1889		847	1.00	9,362.04	164.00	1,341.57
508	Morrison	1884		171	.25	600.87	157.71	
509	Moulton	1869		1,519	1.00	22,442.98	1,139.40	9.00
510	Mt. Auburn	1906		246	.50	1,600.47	86.00	
511	Mt. Ayr	1863		1,677	1.75	17,489.50	710.21	
512	Mt. Sterling	1907		187	1.00	476.74	4.00	
513	Mt. Union	1904		150		1,236.97		
514	Mt. Vernon	1860	1893	1,499	1.00	18,251.26	2,597.45	
515	Moville	1898		889	.50	11,274.83	661.57	
516	Murray	1880		792	1.00	5,008.44	385.75	
517	Nashua	1869		1,227	4.00	11,353.16	3,262.60	152.00
518	Nemaha	1915		158	.14	829.69	53.50	
519	Neola	1882	1910	868	1.00	6,312.44	733.16	
520	New Albin	1895		687	.25	2,600.31	1,917.17	
521	Newell	1876		866	1.25	14,668.22	554.00	
522	Newhall	1912		326	.20	2,821.80	252.00	979.64
523	New Hartford	1883		465	1.00	2,910.55	444.08	
524	New Liberty	1909		109	.66	939.10	208.00	
525	New London	1860		1,333	.75	10,528.06	740.00	5,370.38
526	New Market	1882		646	3.00	2,977.93	561.00	
527	New Providence	1893		268	4.00	1,298.84	161.00	
528	New Sharon	1871		1,090	4.00	15,037.35	699.93	
529	New Vienna	1895		242	.006	666.29	1,722.35	
530	New Virginia	1900		402	1.00	2,781.70	187.50	
531	Nichols	1884		364	2.03	2,219.56	1,722.03	
532	Nodaway	1900		306		1,699.18	82.00	
533	Nora Springs	1875		1,112	3.00	14,735.08	951.52	628.32
534	Northboro	1908		218	1.00	1,594.46	277.00	
535	North Buena Vista	1908		190	1.00		50.00	461.92
536	North English	1891		838	.407	15,153.31	642.15	10.15
537	North Liberty	1909		207		1,095.60	135.00	
538	North Washington	1904		103		280.99	139.75	
539	Northwood	1888		1,499	4.00	9,931.66	1,002.58	63.01
540	Norwalk	1900		332	1.00	2,016.67	191.77	424.58
541	Norway	1895		521	1.00	5,091.97	439.00	9.10
542	Numa	1909		577		907.38	249.00	
543	Oakland	1882		1,104	1.50	14,102.57	1,018.30	
544	Oakville	1902		413	.03	3,073.47	248.00	
545	Ocheyedan	1891		615	1.00	12,855.00	1,827.01	
546	Odebolt	1878		1,294	1.00	93,922.25	7,809.80	
547	Ogden	1878	1901	1,525	4.00	11,245.62	2,529.54	3.00
548	Okoboji	1922		154	1.00	1,681.01	150.00	
549	Olds	1900		206	.50	1,942.80	190.80	547.51
550	Olin	1879		648	1.00	6,437.57	250.00	214.78
551	Ollie	1892		362	1.00	1,679.64	544.73	
552	Oneida	1912		114		480.25	10.00	
553	Onslow	1888		224		1,373.51	135.98	179.50
554	Orange City	1884		1,620	.08	55,055.73	1,214.27	
555	Orehard	1913		138	.50	613.78	50.00	
556	Orient	1882		427		2,113.54	113.10	694.83
557	Orleans	1895	1917	109	2.00	1,467.23	53.00	
558	Ossian	1876		849	1.00	12,293.49	736.50	3,022.46

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1925—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, 1925	Grand total for year	Number
	24.11		9,522.02	600.00	3,103.34	13,225.36	496
			986.20	574.48	698.89	2,259.57	497
			1,351.75		1,780.41	3,132.16	498
2,683.41	14,694.57		38,607.98	10.00	10,537.65	49,155.63	499
	1,271.25	57.29	19,275.06	1,094.69	13,364.42	33,734.17	500
2,287.68	5,097.49		26,115.32	1,167.10	9,597.00	36,879.42	501
			2,565.48			2,565.48	502
85.00			2,514.00		452.41	2,966.41	503
6,520.28			9,929.41		1,826.72	11,756.13	504
2,218.00	13.53		3,612.05		954.05	4,566.10	505
95.00			3,430.85		1,017.80	5,848.65	506
911.61	23.22		11,802.44		4,049.05	15,851.49	507
			758.58		657.00	1,415.58	508
5,163.18	3,534.97		32,289.53	1,461.57	2,286.85	36,037.95	509
	603.13		2,289.60		110.92	2,400.52	510
3,057.94	15,232.60		36,490.25		6,359.72	42,849.97	511
			480.74		447.70	928.44	512
		27.30	1,264.27		1,864.14	2,628.41	513
9,059.65	94.33		30,002.69		10,023.74	40,026.43	514
12,054.99			24,991.39		9,019.35	34,010.74	515
	26.44		5,420.63		1,951.54	7,372.17	516
3,049.30	5,820.47		23,637.53		384.89	24,022.42	517
	8.41		891.60	4.89	1,028.27	1,924.70	518
12,533.88			19,579.48	4,000.00	3,891.47	27,470.95	519
33.40	23,069.00		27,619.88	10,473.16	1,233.76	39,326.80	520
3,572.29	45.73	6.00	18,846.24	6,652.73	1,522.46	27,021.43	521
	350.00		4,403.44		1,934.88	6,338.32	522
1,020.68	215.78		4,591.09	1,000.00	5,072.37	10,663.46	523
	12.75		1,159.85		345.99	1,505.84	524
23,907.22			40,545.66		8,385.93	48,931.59	525
			3,538.93		1,085.64	4,624.57	526
	40.03		1,499.87		2,175.43	3,675.30	527
1,486.86	3,500.00		20,724.14	149.00	5,432.83	26,305.97	528
522.76			2,911.40		115.09	3,026.49	529
	20.80		2,990.00	101.00	2,877.29	5,963.29	530
610.80			4,552.39		441.94	4,994.33	531
			1,781.18	23.12	1,188.89	2,993.19	532
2,065.20	146.50		18,526.62		15,008.53	33,535.15	533
			1,871.46	238.00	215.87	2,325.33	534
			511.92		39.34	551.26	535
1,160.75	2,028.10		18,994.46	12.50	3,925.08	22,932.04	536
		8.81	1,239.41		848.99	2,088.40	537
	2.83		423.57		450.28	873.85	538
3,178.63	364.55		14,540.43		14,697.37	29,237.80	539
			2,633.02		782.84	3,415.86	540
559.92	53.33		6,153.32		6,304.37	12,457.69	541
	5.61		1,161.99		117.00	1,278.99	542
3,007.88	52.42		18,181.17	35.60	6,876.18	25,092.95	543
	16.36		3,337.83		2,135.39	5,473.22	544
986.41	40.26		15,708.68	105.95	6,876.70	22,691.33	545
3,240.05	320.00		105,292.10		14,807.65	120,099.75	546
10,111.86	4,568.07		34,458.09	28.28	20,326.20	54,812.57	547
			1,831.01		641.12	2,472.13	548
	3.66		2,684.77		355.78	3,040.55	549
4,810.58	8,617.58		20,330.51	4,129.80	744.13	25,204.44	550
			2,224.37		80.63	2,305.00	551
			490.25		647.45	1,137.70	552
601.41			2,290.40		2,776.67	5,067.07	553
28,129.13	261.21		84,660.34		24,128.83	108,789.17	554
527.50			1,191.28	4,000.00	1,896.73	7,088.01	555
6,551.51	27.65	5,500.00	15,000.63	3,500.00	5,465.31	23,965.94	556
			1,520.23		780.92	2,301.15	557
3,153.23	50.70		19,256.35	5,593.40	5,155.75	30,005.53	558

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
559	Osterdock	1904		115		187.19	59.00	
560	Oto	1888		344	1.00	1,508.36	324.00	
561	Ottosen	1908		187	1.00	1,249.17	193.50	
562	Owasa			117	1.00	394.98	73.00	
563	Oxford	1881		581		6,884.13	424.50	583.63
564	Oxford Junction	1893		782		7,760.03	325.00	
565	Oyens	1908		97	.25	775.00	217.35	
566	Pacific Junction	1882		602	1.00	1,560.00	212.00	
567	Packwood	1894		261	1.00	905.48	249.47	3.00
568	Palmer	1900		319	1.00	3,285.14	413.00	
569	Palo	1905		209	2.00	543.48	76.00	
570	Panama	1888	1891	204	1.50	2,750.87	192.00	
571	Panora	1872		904		8,807.71	532.89	1,216.00
572	Parkersburg	1874		1,119	.50	40,543.39	945.73	
573	Parnell	1891		286	.25	1,342.00	100.00	
574	Paton	1883		411	.50	1,614.69	252.19	
575	Patterson	1877	1912	132		358.96	61.00	
576	Paullina	1882		996	.04	41,526.75	998.75	80.00
577	Persia	1889		422	1.00	2,581.14	508.60	
578	Peru	1897		241	1.90	2,251.09	100.00	
579	Peterson	1887		602		4,066.49	477.50	111.60
580	Pierson	1891		536	4.00	9,045.29	25,992.00	6.00
581	Pilot Mound	1897		283	1.00	766.12	231.00	
582	Pioneer	1910		91	1.00	228.76	50.00	70.67
583	Pisgah	1904		375	4.00	2,611.44	275.00	
584	Plainfield	1895		262		1,053.88	131.00	
585	Plano	1916		210	.75	464.19	24.50	
586	Pleasanton			219	.25	650.32	113.50	
587	Pleasant Plain	1900		172	1.00	373.43	20.00	
588	Pleasantville	1872		872	1.20	17,233.24	622.99	
589	Plover	1915		268	.06	1,904.94	522.44	
590	Plymouth	1900		403	1.00	1,383.17	99.00	
591	Pocahontas	1892	1909	1,353	1.50	24,294.22	7,967.80	
592	Polk City	1875		294		1,558.24	194.50	
593	Pomeroy	1880		844	1.00	57,198.84	1,545.10	7,348.14
594	Popejoy	1908		217	1.50	1,523.65	143.50	
595	Portsmouth	1909		334	.50	3,128.83	172.20	
596	Postville	1873		1,030		31,632.19	601.50	330.72
597	Prairieburg	1905		146	.75	363.96	118.56	
598	Prairie City	1866		772	.75	9,530.03	907.57	442.75
599	Prescott	1891		423	.75	2,008.58	108.15	
600	Preston	1890		656	.75	8,943.64	1,244.68	4.00
601	Primghar	1888		991	.08	5,563.87	2,987.00	
602	Princeton			424		2,539.79	269.60	
603	Promise City	1901		244	.018	435.12	114.90	
604	Protivin	1894		220	1.00	707.48	430.50	
605	Pulaski	1893	1908	420		3,073.72	267.50	
606	Quasqueton	1902		398	1.00	1,180.59	197.00	
607	Quimby	1906		378	3.00	7,929.64	3,951.56	
608	Quincy			41				
609	Radeliffe	1891		661	1.00	5,838.27	783.70	
610	Rake	1908		252	1.00	2,815.86	255.05	
611	Ralston	1903		172	3.00	949.76	56.00	
612	Randalia	1896	1897	127	.60	611.52	18.00	
613	Randolph	1881		361	1.00	1,795.70	203.00	
614	Rathbun	1893		571	.75	462.76	123.83	
615	Readlyn	1905		419	.50	4,571.22	295.00	
616	Reasnor	1914		237	.56	518.34	146.86	359.96
617	Redding	1882		287		904.84	60.40	
618	Redfield	1881		734	1.25	11,259.98	2,490.68	7.00
619	Reinbeck	1877		1,417	2.50	18,661.22	14,176.94	38.60
620	Rembrandt	1901		276	.25	2,040.35	1,332.00	
621	Remsen	1887	1888	1,203	.03	3,897.70	10,574.10	

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

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balances April 1, 1925	Grand total for year	Number
3,333.11	69.49		246.19		22.60	268.79	559
2,363.69	30.18		5,234.96		3,933.04	9,168.00	560
			3,736.54		2,554.55	6,291.09	561
			467.98		303.42	771.40	562
	51.32		7,943.58		10,015.37	17,958.95	563
1,252.80	39.93		9,377.76	988.83	4,056.75	14,373.34	564
			992.35		21.25	1,013.60	565
			1,772.00		925.95	2,697.95	566
	21.35		1,179.30		1,462.16	2,641.46	567
6,131.37			9,829.51		8,480.32	18,309.83	568
	3.63		623.11		125.51	748.62	569
43.50			2,986.37		423.92	3,410.29	570
15,857.72			26,414.32	244.70	10,987.99	37,647.01	571
2,387.72	59.67		43,936.51		22,854.09	66,790.60	572
			1,442.00			1,442.00	573
7,759.60			9,626.48		9,434.39	19,060.87	574
	3.45		423.41		546.28	969.69	575
18,079.57	13.26		60,608.33		2,410.60	63,108.93	576
597.82			3,637.56		4,607.11	8,294.67	577
			2,351.09		1,056.82	3,407.91	578
1,933.43	35.09		6,024.11	2.00	4,618.17	11,244.28	579
6,353.03	2,574.24	1.95	44,572.51		7,279.19	51,851.70	580
2,487.87			3,484.99	5.20	1,819.66	5,309.85	581
119.39			468.82		346.00	814.82	582
3,234.06			6,120.50		320.00	6,440.50	583
	155.84		1,340.72		2,092.78	3,433.50	584
			488.60		876.91	1,365.60	585
			763.82	29.10	392.60	1,185.61	586
			393.43		178.46	571.89	587
2,212.77			20,069.00		9,891.35	29,960.35	588
830.12	151.94		3,409.44	1.80	14,179.92	17,591.16	589
4,515.06	17,266.00		23,263.23		7,030.80	30,294.03	590
22,899.01			55,161.03	4,700.13	23,255.28	83,116.44	591
			1,752.74		14.61	1,767.35	592
21,133.77	82,807.93	5,974.90	176,008.68	122.25	5,379.54	181,510.47	593
	3.67		1,670.82	138.40	179.26	1,988.48	594
700.19			4,001.22	245.00	1,708.78	5,955.00	595
3,119.97	213.67		35,898.05	3,834.25	29,071.11	68,353.41	596
197.50			690.02		765.00	1,445.62	597
609.81			11,490.16	.91	2,119.57	13,610.64	598
4,591.84			6,708.57	350.00	1,840.18	8,907.75	599
9,575.32	14,354.34		34,121.98	699.19	811.76	35,632.93	600
4,124.11			12,674.98		13,098.51	25,773.49	601
	5.64		2,815.03		327.82	3,142.85	602
	3,549.22		4,099.24		158.80	4,258.04	603
126.03			1,264.01		551.81	1,815.82	604
		14.72	3,355.94		1,226.00	4,581.94	605
	700.00		2,077.59			2,077.59	606
1,339.75			13,220.95		5,612.83	18,833.78	607
							608
637.08			7,259.05	642.82	4,345.77	12,247.64	609
			3,070.91	658.28	306.51	4,035.70	610
	.56		1,006.32			1,006.32	611
	8.07		637.59		98.97	736.56	612
4,996.25	84.14	600.00	7,679.09		1,914.77	9,593.86	613
			586.59		245.43	832.02	614
862.60			5,728.82	890.56	707.90	7,327.28	615
547.13			1,572.29	48.80		1,621.09	616
			965.24		196.03	1,161.27	617
11,801.92		289.75	25,848.33	1,190.00	18,502.24	45,540.57	618
2,058.66	187.50		35,122.92		9,999.16	45,122.08	619
3,715.88			7,088.23	17.32	2,318.80	9,423.85	620
3,339.46			17,811.26		19,364.03	37,175.29	621

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
622	Renwick	1891		461	1.00	5,857.09	435.50	10.00
623	Riceville	1892		972	1.00	6,112.62	507.85	
624	Richland	1868		552				
625	Ricketts	1902		160	.25	2,564.49	790.11	
626	Ridgeway	1894		350	3.30	2,860.67	333.20	
627	Rinard	1914		158	1.00	1,062.65	132.50	
628	Ringsted	1900		565	1.00	3,910.60	532.90	7.25
629	Rippey	1896		263	1.00	4,649.95	263.50	
630	Riverside	1875		635	1.00	8,992.65	334.50	
631	Riverton	1876		606	1.00	2,374.39	427.70	
632	Robins	1910		180	4.00	796.19		
633	Rock Falls	1868		93	1.00	156.04		
634	Rockford	1878		996		12,296.20	1,154.30	13.00
635	Rockingham	1910		1,278	1.20	4,739.47	1,862.36	
636	Rock Valley	1888		1,242	1.03	8,168.69	1,536.50	9,104.31
637	Rockwell	1881		734	3.50	6,753.33	1,734.66	
638	Rodman			140		823.68	188.65	
639	Rodney	1891		161	.01	1,383.97	21.25	
640	Roland	1892		768	1.00	10,403.16	317.00	
641	Rolfe	1883		961	1.00	9,418.54	823.91	
642	Rome			170	.50	315.17	9.00	
643	Rose Hill	1877		250	.20	1,722.54	107.50	
644	Rossie			77	.75	720.61	115.00	
645	Rowan	1902		289	.9	1,438.92	154.00	10.00
646	Rowley	1920		208		861.81	155.50	
647	Royal	1910		390		4,744.44	392.00	
648	Rudd	1900		422	1.50	7,078.58	419.75	
649	Runnells	1903		370	.50	1,699.59	425.16	
650	Russell	1887		638	.09	3,574.64	171.19	12.66
651	Ruthven	1885		753		8,527.73	1,067.20	
652	Rutland	1907		227	1.00	959.48	366.40	
653	Ryan	1901		326	.75	3,759.13	310.25	40.00
654	St. Ansgar	1876		950	.04	15,099.28	685.00	866.25
655	St. Anthony	1897	1907	202	3.00	1,043.72	159.00	
656	St. Charles	1876		411	.75	1,809.64	191.50	17.90
657	St. Lucas	1900		146	1.00	336.24	161.26	
658	St. Mary's			84	.75	632.66	44.00	
659	St. Olaf	1900		161	1.00	1,060.80	896.00	
660	St. Paul (R. F. D. West	1895		80	1.25		284.70	
661	Sabula	1864		909	2.00	1,521.78	375.21	
662	Salem			511	1.00	2,095.94	430.00	802.48
663	Salix	1893		383	.90	1,833.28	185.00	
664	Sanborn	1880		1,373	1.00	10,949.29	964.20	
665	Sandyville (Via Ackworth)			85				
666	Scarville	1904		153		831.68	62.00	222.29
667	Schaller	1883	1892	733		8,644.01	853.50	
668	Schleswig	1900		645	.25	10,966.48	60,752.87	
669	Scranton	1880		953	1.08	5,475.22	776.87	
670	Searsboro	1876		186	.25	372.49	53.00	
671	Sergeant Bluff	1904		561	.03	1,711.50	483.30	28.84
672	Shambaugh	1905		291	5.00	1,602.26	52.00	
673	Shannon City	1888		333	.75	2,330.71	293.74	
674	Sharpsburg	1905		197	.25	822.60	114.00	
675	Sheffield	1876		1,026	5.50	14,650.74	1,562.26	
676	Shelby	1877		675	1.00	26,665.10	477.26	
677	Sheldahl	1879		209	4.00	1,495.29	53.43	
678	Shell Rock	1875		798		5,309.99	419.35	
679	Shellsburg	1874		571		3,236.46	454.70	
680	Sibley	1875		1,823	1.00	82,712.76	6,331.68	.75
681	Sidney	1870		1,111		28,548.23	485.00	
682	Silver City	1883		410		3,185.26	137.50	
683	Sioux Center	1891		1,533		43,861.41	1,581.35	
684	Sioux Rapids	1882		936	1.00	14,198.14	661.90	352.00

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1925—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, 1925	Grand total for year	Number
6,585.63	12.00		12,900.22	5,633.25	1,513.48	20,046.95	622
956.01	22.80		7,599.28	11,110.04	3,532.27	22,241.59	623
1,384.16	13.93		4,752.69		1,528.14	6,280.83	624
	940.54		4,134.41		3,592.24	7,726.65	625
16.66			1,211.81		712.16	1,923.97	626
945.75	114.28		5,510.78		9,434.97	14,945.75	627
712.69	16.91		5,643.05		1,378.37	7,021.42	628
616.40			9,943.55	2,000.00	936.98	12,880.53	629
15.00			2,817.09		1,719.41	4,536.50	630
		1.81	798.00		249.68	1,047.68	631
			156.04		388.59	544.63	632
3,916.93	110.80	412.52	17,903.75	4,928.66	7,419.41	30,251.82	633
			6,601.83	17.33	1,202.56	7,821.72	634
2,749.32	4,264.17		25,822.99		330.30	26,153.29	635
669.85			9,157.84		2,260.54	11,418.38	636
			1,012.33		305.68	1,318.01	637
1,397.08		107.06	2,909.36		642.97	3,552.33	638
12,219.40	158.81		23,008.37	10.50	15,582.87	38,691.74	639
1,570.85			11,813.30	1,702.12	4,908.80	18,424.22	640
		19.19	343.36		99.66	443.02	641
	229.44		2,059.48		728.03	2,787.51	642
790.72			1,626.33		1,129.52	2,755.85	643
			1,602.92		95.85	1,698.77	644
	4.78		1,022.09	300.00	176.65	1,498.74	645
4,741.12	16.14		9,893.70		1,645.33	11,539.03	646
274.00			7,772.33		7,289.08	15,061.41	647
			2,124.75	676.52	2,022.76	4,824.03	648
			3,758.49	480.49	1,274.37	5,513.85	649
1,839.56	200.00	5.40	11,639.89		5,788.94	17,428.83	650
			1,325.88		1,306.68	2,632.56	651
597.50	11.88		4,718.26	81.93	2,244.26	7,044.45	652
1,261.94			17,912.47		3,781.94	21,694.41	653
	14.40		1,217.18	13.32	6.53	1,237.03	654
75.24	8.12		2,102.40		829.94	2,932.34	655
		50.61	497.50		126.74	624.24	656
			727.27		5.92	733.19	657
35.00	7.68		1,999.48		1,390.69	3,390.17	658
			284.70		89.46	374.16	659
9,432.85	67.87		11,397.71		4,564.93	15,962.64	660
	7.13		3,335.55		511.53	3,847.08	661
341.31			2,559.59		3,109.54	5,669.13	662
5,443.20	7,010.60	331.49	24,608.87	4,586.81	3,814.84	33,100.52	663
							664
22.50			1,138.47		1,245.26	2,383.73	665
27,391.28	146.24		37,035.03		19,857.34	56,892.37	666
7,466.84	37,832.96		117,019.15		2,007.59	119,026.74	667
1,763.15			8,015.24	7.15	583.76	8,606.15	668
			425.49		232.52	658.01	669
6,477.77			8,701.41	127.80	7,231.40	16,060.61	670
	12.19	255.96	1,922.41	200.00	52.44	2,174.85	671
78.00			2,702.45	.50	353.94	3,056.89	672
	75.00		1,011.60		1,576.25	2,587.85	673
1,863.95	71.05		18,148.00		4,173.42	22,321.42	674
945.83			28,088.19	800.00	7,183.81	36,072.00	675
			1,548.72		610.57	2,159.29	676
1,848.70	12.44		7,590.48	6,035.80	4,044.32	18,570.60	677
972.96	20.90		4,685.02	2,007.60	1,538.01	8,230.63	678
84,530.08	70.95		173,646.22	815.62	23,052.25	197,514.09	679
4,355.07			33,388.30	6,177.64	16,673.18	56,239.12	680
	6.11		3,328.87		13.78	3,342.65	681
2,814.88	49.36		48,307.00	1,197.74	3,731.47	53,236.21	682
2,402.42		51.01	17,665.47	224.29	3,030.05	20,919.81	683

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
685	Slater	1890		595	1.50	3,924.89	316.14	
686	Sloan	1883		531	.75	16,915.24	508.40	
687	Smithland	1889		376	1.25	1,102.78	2,563.90	
688	Soldier	1901		295		3,563.94	185.50	
689	Solon	1877		484	1.50	6,043.43	531.07	
690	Somers	1900		168	2.00	861.50	328.80	
691	South English	1892		346	.02	1,515.25	69.00	
692	Spillville	1894		297	.38	2,350.79	138.00	
693	Spirit Lake	1879		1,723	2.50	82,497.69	20,229.92	
694	Spragueville	1912		75	1.01	323.83	135.50	
695	Springbrook	1909		107	3.00	227.40	68.50	
696	Spring Hill	1901		284	.75	146.97	222.35	
697	Springville	1912		642	1.00	2,980.81	244.71	
698	Stacyville	1900		549	7.00	4,492.53	433.50	
699	Stanhope	1897		421	.68	12,134.52	844.88	
700	Stanley	1914		149	.25		456.58	
701	Stanton	1883		665	.08	11,391.38	481.40	
702	Stanwood	1886		546	.62	4,198.37	343.58	354.39
703	State Center	1867		972	1.00	12,515.17	11,873.28	85.00
704	Steamboat Rock	1875		402		1,497.75	131.05	
705	Stockport	1902		402	1.00	1,533.17	179.47	
706	Stockton	1902		122	1.00	582.41	130.50	
707	Story City	1881		1,459	.50	18,322.48	949.03	8.30
708	Stout	1909		206	2.25	2,638.57	64.75	
709	Stratford	1883	1884	685	2.00	18,731.32	1,114.61	
710	Strawberry Point	1887		1,126		12,502.19	2,453.04	13.34
711	Struble	1895		179	.50	305.07	181.78	
712	Sully	1901	1904	357	.03	4,995.55	303.37	
713	Sumner	1892		1,558	2.25	36,976.95	1,206.93	
714	Superior	1896		145	1.00	2,470.00	42.15	
715	Sutherland	1883		823	1.00	7,456.67	5,810.49	98.00
716	Swalesdale	1892		213	1.25	828.50	217.69	
717	Swan	1884		228	.634	556.37	55.00	
718	Swea City	1895		699	1.00	14,026.30	502.58	
719	Tabor	1868		1,039	1.25	27,255.11	281.44	68.08
720	Templeton	1883		418	.04	4,701.72	390.99	
721	Tennant	1915		113	4.50	1,247.81	117.28	
722	Terril	1900		408	.16	4,123.10	373.00	
723	Thayer	1894		152	.50	443.58	58.64	
724	Thompson	1894		509	1.00	6,106.87	453.00	
725	Thor	1900		281	1.00	1,669.92	294.34	
726	Thornburg			203		205.75	275.05	
727	Thornton	1892		385	1.25	8,159.47	457.00	
728	Thurman	1889		343	.06	1,611.99	258.95	
729	Tiffin	1906		166	.25	682.07	86.00	
730	Tingley	1884		392	.75	1,698.57	214.00	
731	Titonka	1900		445	1.00	3,494.31	383.50	
732	Toronto	1909		130	.50	559.98	167.70	
733	Traer	1875		1,400	1.00	19,564.74	1,155.15	50.04
734	Treynor			228		1,880.12	782.47	
735	Tripoli	1894		890	1.50	9,613.43	944.65	
736	Truesdale	1917		124	.26	533.86	86.00	
737	Truro	1902		316	1.00	1,768.16	108.25	
738	Turin	1900		150		382.28	185.00	
739	Udell	1903		182	.50	539.10	41.00	251.35
740	Underwood	1902		270	1.50	2,471.33	130.70	87.50
741	Union	1874		577	1.00	5,434.74	339.33	
742	Unionville	1922		256	4.00	1,252.99	121.12	
743	University Park	1909		387	.75	1,100.40	35.50	
744	Urbana	1894		391	.03	1,270.09	306.58	
745	Urbandale	1917		477	4.00	2,425.88	12.00	
746	Ute	1891	1899	584		14,624.97	5,442.67	
747	Vail	1875		539		10,252.45	100.00	

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

Total municipal industries—receipts	Total—from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1926	Cash balances April 1, 1925	Grand total for year	Number
615.00	2,538.87		7,394.90	159.62	3,107.10	10,661.62	685
664.57			18,088.21		3,039.06	21,127.27	686
1,700.75			5,367.43	170.22	1,431.63	6,969.28	687
3,362.28			7,111.72	291.73	36.64	7,440.09	688
763.00			7,337.50		9,999.44	17,336.94	689
			1,190.30		1,392.93	2,583.23	690
	14.36		1,598.61		787.65	2,386.26	691
128.00		10.61	2,627.40		998.16	3,625.56	692
8,430.31	205,837.68	3,638.02	320,633.62	1,268.88	31,170.61	353,073.11	693
17.70	2,002.33		2,479.36		152.12	2,631.48	694
			295.90		123.50	419.40	695
			369.32		102.92	532.24	696
			3,225.52		1,247.00	4,472.52	697
494.57	17.44		5,438.04		3,137.98	8,576.02	698
740.98	11.08		13,731.46		3,007.72	16,739.18	699
			456.58		1,451.48	1,908.06	700
1,032.70	64,871.64	437.09	78,214.21	817.00	9,007.54	88,038.75	701
1,473.31	2.31		6,371.96		944.70	7,316.66	702
28,406.80	13,865.92		66,746.17	141.75	12,911.01	79,798.93	703
			1,631.80		248.32	1,880.12	704
			1,712.64	400.00	563.15	2,675.79	705
			712.91		65.40	778.31	706
42,132.71	373.32	5.42	61,792.16	3,430.99	43,370.84	108,593.99	707
	177.02		2,880.34		10,836.00	13,716.34	708
5,333.37	15,336.89		40,516.19	2,368.00	1,484.63	44,368.82	709
20,288.50	27,166.66		62,423.73	295.55	6,230.76	68,950.04	710
547.80			1,034.65	1,231.30	749.58	3,015.53	711
477.62	129.34		5,905.88		4,594.54	10,500.42	712
2,954.32	137.11		41,275.31	3,600.00	10,760.10	55,635.41	713
3,182.44			5,694.59		1,386.10	7,080.69	714
1,300.97	123.71		14,789.84		11,689.90	26,479.74	715
			1,046.19		746.77	1,792.96	716
			611.37		137.36	748.73	717
2,806.08	266.03		17,600.99	1,647.45	6,352.80	25,601.24	718
1,056.12	18,420.30	5,257.44	52,338.49	18,836.59	15,467.14	86,642.22	719
380.90	3,015.00		7,988.51		116.44	8,105.05	720
221.80	6,624.57		8,211.46	2.87	114.45	8,328.78	721
1,042.46	50.28		5,588.84		6,991.09	12,579.93	722
		3.78	506.00		901.92	1,407.92	723
2,319.47	205.79		9,085.13	1,917.01	3,965.27	14,967.41	724
			1,964.26		520.98	2,485.24	725
302.24			783.04		915.99	1,699.03	726
	16.22		3,632.69	11.70	1,850.43	5,494.82	727
	3.36		1,874.30		763.53	2,637.83	728
			768.07	120.61		888.68	729
2,652.46	2,666.89		7,231.92		1,951.29	9,183.21	730
			3,877.81		884.34	4,762.15	731
	5.00		732.68		787.34	1,520.02	732
40,676.99	241.28		61,688.20	1,517.89	12,114.11	75,320.20	733
910.48	24.21		3,597.28		4,798.54	8,395.82	734
1,860.06	11.69		12,429.82		466.02	12,895.84	735
1,632.75			2,252.61		1,383.00	3,635.61	736
		7.00	1,883.41		2,111.90	3,995.31	737
			567.28		474.91	1,042.19	738
			831.45		967.22	1,798.67	739
314.12			3,012.65	694.11	4,440.55	8,147.31	740
1,294.37	73.11		7,141.55		8,899.00	16,040.55	741
			1,374.11	157.50	680.13	2,211.79	742
			1,135.90		72.04	1,207.94	743
4,397.62		2,556.25	8,530.54		934.66	9,465.20	744
		5.25	2,443.13	200.00	1,543.88	4,187.01	745
9,435.24	1,107.20		30,910.08	197.05	9,053.21	40,160.34	746
6,068.26			16,420.71			16,420.71	747

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1926—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
748	Valeria	1914		85	1.00	2,082.10	68.00	
749	Van Horn	1883		548	.75	5,216.06	439.00	2,179.99
750	Van Meter	1877	1882	350	1.00	2,107.56	280.00	
751	Van Wert	1894		442	.03	1,343.08	262.75	
752	Varina	1809		179	.03	3,287.62	192.50	
753	Victor	1869		815	.06	5,818.94	904.50	700.07
754	Vincent	1898		191	1.00	2,305.41	230.00	
755	Vining	1913		162	1.25	966.94	170.20	
756	Volga City	1896		400	.75	2,799.08	234.50	
757	Wadena	1895		351	.75	453.94	95.00	198.61
758	Walcott	1894		439		6,512.26	382.75	963.96
759	Walker	1891		459	.75	3,734.54	196.00	
760	Walingford	1913		190	1.00	1,123.58	114.00	
761	Wall Lake	1880		766		11,279.62	764.40	
762	Walnut	1871		913	1.00	12,928.39	924.05	62.59
763	Wapello	1856		1,419	1.25	39,204.45	1,011.33	
764	Washta	1888		422	1.25	6,978.93	279.00	
765	Waterville	1912		205		1,384.31	296.60	170.00
766	Waucoma	1883		415		2,800.12	232.50	
767	Waukeg	1878		500	1.03	2,311.05	531.00	238.22
768	Wayland	1851	1890	658	.75	2,614.71	1,113.85	
769	Webb	1901		231	.50	1,259.32	400.14	
770	Webster	1909		165	.05	748.03	206.60	
771	Weldon	1903		302		892.68	206.25	
772	Wellman	1885		882	.09	6,609.93	1,318.00	1,584.27
773	Wellsburg	1897		487	1.00	14,384.28	736.05	72.00
774	Welton	1908		76		557.36	112.39	57.75
775	Wesley	1892		473	.625	6,801.63	626.60	38.25
776	West Bend	1884		645	.50	5,583.30	408.40	
777	West Branch	1875		747		11,442.10	2,342.29	
778	West Burlington	1883		1,304	7.50	4,142.28	1,041.38	
779	West Chester	1899		195	.50	1,230.66	12.00	.90
780	Westfield	1904		210	.13	856.81	147.00	
781	Westgate	1896		271	.50	2,131.98	266.50	1.00
782	West Liberty	1867	1920	1,710	1.00	11,442.20	2,485.19	7.95
783	West Mitchell (P. O. Mitchell)	1868		139	1.00	148.80	48.00	
784	Westphalia	1919		97	1.00	383.55	15.90	
785	West Okoboji			50				
786	West Point	1858	1861	606	.75	5,689.70	700.68	
787	West Side			385	2.00	3,916.71	415.75	
788	West Union	1857		1,801	2.20	34,269.16	1,360.35	27.50
789	Wheatland	1858		556	.25	2,088.27	1,092.33	595.53
790	Whiting	1883		627		5,795.57	374.22	
791	Whittemore	1891		619		3,256.84	628.25	12.00
792	Whitten	1882		234	.87	1,236.57	104.00	
793	Willey (Carroll P. O.)	1912		91	1.00	129.45	100.00	
794	Williams	1883		568	.25	9,039.33	730.60	13.00
795	Williamsburg	1884		1,289		16,354.93	34,111.11	
796	Williamson			386	.50	1,064.76	316.00	
797	Wilton Junction	1881		1,146	.50	11,256.05	575.72	1,626.11
798	Winfield	1882		985	1.00	23,208.33	70.34	227.09
799	Winthrop	1881		575	.75	3,130.67	357.50	
800	Wiota	1892		203	.25	1,865.11	161.00	
801	Woden	1904		205	1.00	1,140.06	334.25	30.00
802	Woodbine	1877		1,383	1.00	38,030.89	913.55	
803	Woodburn	1878	1918	354	.75	1,375.03	254.00	
804	Woodward	1883		984	1.00	10,426.51	839.00	
805	Woolstock	1896		311	1.00	2,188.92	283.00	
806	Worthington	1893		333		385.77	296.58	
807	Wyoming	1873		687	.75	5,119.17	654.61	588.75
808	Yale	1903		298	.03	2,651.13	629.00	
809	Yetter	1904		137	1.10	844.23	93.00	
810	Yorktown	1898		201		2,385.46	99.10	
811	Zearing	1884		496	1.00	5,158.36	451.50	
812	Zwingle	1900		141	1.00	903.24	223.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1925—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, 1925	Grand total for year	Number
1,030.35	124.14		2,150.10	28.00	1,203.26	3,381.36	748
29.00	1.64		8,989.54		8,037.04	17,026.58	749
			2,418.20	946.50	173.32	3,538.02	750
			1,605.83		966.67	2,572.50	751
2,902.41	5.03		6,387.56		395.65	6,783.21	752
1,756.58	47.17	75.00	9,302.26	421.67	2,073.82	11,797.75	753
453.50			2,988.91		72.73	3,061.64	754
	2.67		1,139.81		292.40	1,432.21	755
	10.08		3,043.66		278.66	3,322.32	756
509.31	3.13		1,259.99		95.89	1,355.88	757
1,225.38			9,084.35	3,800.00	1,718.63	14,602.98	758
1,361.07			5,291.61	1,737.91	1,786.89	8,816.41	759
		100.00	1,337.58	200.00	2,829.80	4,367.38	760
10,285.82	97.43		22,427.27		21,255.47	43,682.74	761
16,295.90	2,001.85		32,212.78		8,796.45	41,009.23	762
2,555.08			42,770.86	12,114.26	7,959.58	62,844.70	763
1,500.54			8,758.47		15,069.90	23,828.37	764
1,421.93	3,371.80		6,644.64		684.80	7,329.44	765
	8.87	983.50	4,024.99	2,300.00	773.70	7,068.69	766
7,735.79	227.90	2,280.86	13,333.82		6,617.70	19,951.52	767
	43.17		3,771.73		5,696.20	9,467.93	768
			1,659.46		1,441.39	3,100.85	769
			954.63		727.34	1,681.97	770
			1,098.93	2.75	538.53	1,640.21	771
1,006.89			10,519.09		5,893.89	16,412.98	772
1,805.18	2,708.93	14.95	19,721.39	460.64	7,348.01	27,530.04	773
			727.50		1,185.76	1,913.26	774
1,331.41	8.54		8,806.43		758.33	9,564.76	775
10,639.42			16,631.21	219.09		16,850.30	776
2,272.07	67.10	275.00	16,398.56	28.28	11,533.71	27,960.55	777
2,562.23	140.02		7,885.91		5,795.19	13,681.10	778
25.00	14.26		1,282.82		524.89	1,807.71	779
2,154.52	97.81		3,256.14	692.69	1,795.50	5,744.33	780
242.43	3.59	10.00	2,655.50	752.50	22.71	3,430.71	781
35,472.89	195.81		49,604.04		23,149.04	72,753.08	782
			196.80		37.82	234.62	783
			399.45		152.03	551.48	784
				1,136.83		1,136.83	785
10,316.25	59.75	440.00	17,206.38	1,320.00	7,641.21	26,167.59	786
906.90	34.89	17.74	5,291.99		3,112.14	8,404.13	787
8,016.22	10,436.34		54,109.57	8,928.85	40,262.47	103,300.89	788
1,198.57			4,974.72	314.05	4,313.73	9,002.50	789
12,094.29		70.70	18,334.72	656.44	6,404.61	25,395.77	790
9,026.18	58.90		12,982.17		6,452.23	19,434.40	791
	5.03		1,345.60		713.22	2,058.82	792
			229.45		583.53	812.98	793
2,409.42			12,192.35		8,927.39	21,119.74	794
6,643.66	7,307.00		64,416.70		26,687.32	91,104.02	795
	11.50		1,392.26	1,306.49	384.63	3,083.38	796
15,710.20	32.85		29,200.93	281.76	964.79	30,447.48	797
1,797.57	9.74		25,313.07	3,993.92	2,714.65	32,021.64	798
6,698.11	36.20		10,222.48		3,086.91	13,309.39	799
		1,148.42	3,174.53		1,849.78	5,024.31	800
			1,504.31		783.37	2,287.68	801
3,376.40	349.82		42,670.66		35,982.81	78,653.47	802
149.50	1.91		1,780.44			1,780.44	803
1,461.35	16,357.87		29,084.73		3,362.61	32,447.34	804
3,482.53	64.38		6,018.83		7,655.00	13,673.83	805
			682.35		571.94	1,254.29	806
1,084.70	24.23		7,471.46		1,309.18	8,780.64	807
670.40	1,522.50		5,473.03		6,834.84	12,307.87	808
			937.23		258.55	1,195.78	809
	6.34		2,490.90		159.57	2,650.47	810
489.56	24.70		6,124.12		3,812.18	9,936.30	811
		150.00	1,276.24	150.00	463.31	1,889.55	812

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand total.....	\$ 556,269.25	\$ 2,563,083.85	\$ 386,195.32	\$ 183,912.41
1	Ackley.....	1,007.44	43,538.61	2,660.88	628.45
2	Aekworth.....	70.75			
3	Adair.....	2,457.93	2,793.87	282.34	328.53
4	Adel.....	729.33	9,005.15	1,085.65	65.14
5	Afton.....	1,469.36	14,226.87	490.05	21.26
6	Agency.....	951.07		215.00	
7	Ainsworth.....	709.62	1,757.43	347.19	16.74
8	Akron.....	617.40	20,832.06	1,217.08	
9	Albert City.....	616.30	183.17	1,739.51	
10	Albion.....	274.87	137.94	168.53	20.00
11	Alburnett.....	64.14		77.28	25.00
12	Alden.....	521.03	3,658.91	1,110.00	31.80
13	Alexander.....	194.31	344.10	162.31	
14	Allerton.....	330.98	329.47	1,901.66	9.50
15	Allison.....	305.85	1,129.11	315.94	5.50
16	Alta.....	2,264.09	27,710.53	508.00	496.00
17	Alta Vista.....	101.00	4,953.87	166.40	10.00
18	Alton.....	680.13	1,368.98	4,333.18	64.00
19	Altoona.....	247.20	54.10	353.93	
20	Alvord.....	2,733.73	4,255.37	356.00	
21	Andover.....	164.15			
22	Andrew.....	171.32	46.92	75.00	
23	Anita.....	1,008.42	5,711.14	682.19	
24	Ankeny.....	954.74	1,676.45	75.06	252.35
25	Anthon.....	729.95	10,035.98	1,487.64	135.22
26	Aplington.....	311.49	6,034.07	228.00	98.75
27	Arcadia.....	1,103.42	1,957.75	715.00	
28	Archer.....	307.00		63.49	175.00
29	Aredale.....	461.32		40.15	
30	Arion.....	204.08	1,095.85	10.00	
31	Arispe.....	132.45	1,203.68	3.00	
32	Arlington.....	377.81	2,290.28	539.90	74.07
33	Armstrong.....	933.73	2,402.19	1,179.86	2.00
34	Arnolds Park.....	1,981.89	8,361.71	858.32	372.22
35	Arthur.....	160.30	2,541.38	1,010.00	
36	Ashton.....	8,023.09	426.50	938.00	
37	Aspinwall.....	168.75	100.00	70.00	
38	Atalissa.....	15.00		37.31	
39	Athelstan.....				
40	Atkins.....	684.25		241.02	
41	Auburn.....	292.91	3,881.33	738.00	1,493.00
42	Aurelia.....	528.87	11,049.88	2,207.74	463.48
43	Aurora.....	93.63		128.00	24.50
44	Avoca.....	1,328.46	6,807.12	2,282.68	103.07
45	Ayrshire.....	290.00	1,154.54	24.10	39.85
46	Badger.....	258.60	1,831.71	8.00	590.42
47	Bagley.....	290.53	6,760.57	356.84	1.72
48	Balley.....	483.77			
49	Baldwin.....	110.60	854.56	122.15	
50	Bancroft.....	3,290.85	934.66	180.00	
51	Barnes City.....	275.39		156.00	
52	Barnum.....	314.93			
53	Bassett.....	157.95			
54	Batavia.....	805.77	178.60	180.00	
55	Battle Creek.....	912.25	2,715.71	3,335.60	
56	Baxter.....	547.06	1,990.34	1,640.21	5.00
57	Bayard.....	365.80	2,392.35	827.95	176.64
58	Beacon.....	145.95		2.50	4.15
59	Beaconsfield.....	73.21	1,702.84	2.00	
60	Beaman.....	239.12		36.50	10.00
61	Beaver.....	18.60	2,373.10	159.92	
62	Bellevue.....	2,479.75	25,367.57	2,966.79	131.23
63	Belmond.....	2,534.53	3,935.53	1,750.05	1,390.95
64	Bennett.....	806.82	7,959.33	201.00	12.20

ING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—GRAND TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
\$1,444,371.97	\$3,263,073.45	\$ 211,148.54	\$8,608,054.79	\$ 481,219.23	\$ 3,535,647.02	\$12,624,921.04	
8,487.89	5,332.91	122.00	61,778.18	7,104.55	11,348.85	80,321.58	1
104.48	62.50		237.73		564.54	802.27	2
2,900.47	30,819.29		39,582.43		9,319.82	48,902.25	3
11,349.33	3,072.85		25,307.45	3,129.96	16,092.13	45,429.54	4
1,273.18	2,468.86	117.53	20,067.11		14,830.21	34,897.32	5
1,781.37			2,947.44		1,293.35	4,240.79	6
1,006.28	425.50	.64	4,263.40	300.00	348.66	4,912.06	7
4,549.52	4,180.70	89.00	31,486.66	5,975.71	10,642.39	48,104.76	8
1,766.24	1,757.88	608.36	6,671.46	20.44	4,839.78	11,531.68	9
1,434.44			2,035.78		38.04	2,073.82	10
364.47		42.70	573.59	500.00	281.59	1,355.18	11
2,677.86	5,506.96	169.37	13,675.93	6.00	4,426.83	18,108.76	12
1,958.74	1,476.75		4,136.21		1,746.73	5,882.94	13
2,639.28	25.00	6.97	5,242.86		729.09	5,971.95	14
2,533.62	11,825.99	1,396.70	17,512.71	1,822.76	3,709.03	23,044.50	15
1,633.08	22,169.84	13.00	54,794.54	4,502.80	14,568.30	73,865.64	16
1,109.23			6,340.50		2,502.48	8,842.98	17
4,063.38	2,397.50	256.65	13,163.82		3,929.84	17,093.66	18
982.99			1,638.22		1,489.45	3,127.67	19
630.96	250.25		8,226.31		482.86	8,709.17	20
135.25	318.37		617.77	300.00	5.04	922.81	21
872.97			1,166.21		1,994.87	3,161.08	22
2,075.20	30,455.48	1,192.07	41,124.50	2,204.96	6,400.98	49,820.44	23
1,913.24	2,575.00		7,447.74		9,872.55	17,320.29	24
785.20	2,642.00	4,963.18	20,779.17	2,500.00	8,051.66	31,330.83	25
2,310.81	1,287.50	616.95	10,887.57		6,294.27	17,181.84	26
1,165.12	295.00		5,236.29		4,342.40	9,578.69	27
304.70	150.00		1,000.19	400.00	84.83	1,485.02	28
274.46			775.93		1,334.57	2,110.50	29
311.45	90.00		1,711.88		1,206.22	2,917.60	30
264.01	5,307.92		6,911.06	586.63	136.44	7,634.13	31
7,915.45	2,198.11		13,395.62		2,420.05	15,815.67	32
3,457.32	2,651.00	1.16	10,627.26	91.61	6,876.77	17,505.64	33
3,745.49	13,864.36	2,018.72	31,192.71	7,300.03	7,839.44	46,332.18	34
610.95	150.00		4,472.72		884.54	5,357.26	35
893.29			10,280.88	2,500.00		12,780.88	36
420.61			759.36		794.27	1,553.63	37
476.80	567.01		1,096.12		162.12	1,258.24	38
283.88			283.88		290.58	574.46	39
2,171.61	150.00	307.35	3,554.23	614.39	2,509.73	6,678.35	40
10.95	2,337.75		8,754.03		11,019.45	19,773.48	41
1,616.44	574.26	1,721.81	18,162.48	2,813.00	6,016.16	26,991.64	42
1,021.97		172.50	1,440.60		351.12	1,791.72	43
4,643.95	12,735.68		27,720.96	80.82	5,652.97	33,460.75	44
634.60	1,343.49	25.00	3,511.58	11,709.93	451.23	15,672.74	45
	1,188.00		3,876.73		4,009.53	7,886.26	46
321.54	1,594.07	591.13	9,925.40	7,056.76	763.04	17,745.20	47
845.35			1,329.12	2.00	738.10	2,069.22	48
241.90			1,329.21		238.59	1,567.80	49
2,004.53	16,611.31		23,921.35		10,975.33	33,996.68	50
1,323.34	112.00		1,866.73	359.29	1,460.07	3,686.09	51
734.77			1,049.70		664.13	1,713.83	52
213.26			371.21		73.79	445.00	53
1,810.19		6.09	2,980.65		780.89	3,761.54	54
3,134.24	9,110.00	346.06	19,553.86	979.85	6,661.27	27,194.98	55
3,759.06	7,389.58	28.95	15,360.20	689.05	18,275.82	34,325.07	56
1,526.97	2,083.75	13.41	7,386.96	36.23	8,230.23	15,653.42	57
956.01			1,108.61		487.93	1,596.54	58
23.96	800.00		2,692.01	12.90	558.90	3,263.81	59
789.94		5.31	1,080.87	981.67	12.20	2,074.74	60
67.50			2,619.12		2,801.73	5,420.85	61
5,492.53	17,226.83	16,850.30	70,515.10		17,720.76	88,235.86	62
4,841.46	15,975.64	2,418.71	32,846.87	1,000.00	7,811.56	42,258.43	63
1,414.24	69.87		10,553.46		3,159.83	13,713.29	64

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
65	Benton	21.10	187.00	92.00	
66	Berkeley	28.51			
67	Bernard	203.33	102.00		
68	Bertram	140.85		8.05	
69	Bevington	13.15			94.29
70	Birmingham	226.62	350.34	14.90	
71	Blairsburg	165.92		50.00	20.00
72	Blairstown	8,207.99	855.59	1,169.12	329.05
73	Blakesburg	209.68		53.15	191.73
74	Blanchard	440.23	2,344.80	408.05	
75	Blencoe	370.00	370.43	115.00	173.79
76	Blockton	122.76	2,791.98	372.25	11.00
77	Blue Grass	239.87		809.12	
78	Bode	989.26	4,908.00	241.00	211.39
79	Bonaparte	45.60	1,423.24	274.00	
80	Bondurant	140.39	4,550.32	115.55	
81	Bouton	17.50		17.00	
82	Boxholm	306.27		319.50	
83	Boyden	812.73	2,357.82	503.08	14.30
84	Braddyville	35.82	140.19	209.92	
85	Bradgate	788.36	1,689.26		
86	Brandon	605.27	4,061.37	334.67	59.58
87	Brayton	175.78		104.00	
88	Breda	1,162.16	7,037.65	1,321.00	
89	Bridgewater	63.75		144.00	
90	Brighton	1,436.01	2,029.91		121.50
91	Bristow	193.53	705.48	192.00	
92	Britt	821.13	3,917.49	1,770.28	
93	Brooklyn	1,229.26	3,920.97	1,825.65	26.20
94	Brunsville	298.75	1,102.74	699.97	37.00
95	Buckeye	2,735.77		475.35	
96	Buck Grove	163.50	1,081.25	25.00	
97	Buffalo	273.88	4,023.53	102.90	
98	Buffalo Center	570.75	3,436.00	550.00	100.00
99	Burt	440.50	7,664.77	196.35	293.39
100	Bussey	727.98	72.10	548.82	1.50
101	Calamus	397.74		704.24	138.77
102	Callender	1,932.39	2,835.32	132.45	23.25
103	Calmar	1,464.82	3,149.90	84.20	300.71
104	Calumet	584.24	190.30	27.05	
105	Camanche	265.56	710.41	66.75	
106	Cambridge	692.58	1,967.79	478.55	
107	Cantril	238.32		152.53	36.00
108	Carbon	133.22			
109	Carlisle	729.59	6,096.33	637.25	
110	Carpenter	36.65	1,473.85	8.60	
111	Carson	358.28	1,548.12	1,859.44	10.93
112	Cascade	1,302.86	7,428.83	1,852.99	4,001.23
113	Casey	867.15	2,364.46	491.25	
114	Castalia	97.75		38.35	
115	Castana	1,470.42	3,222.61	120.00	
116	Castle Hill (R. F. D. Waterloo)	117.60		29.92	
117	Cedar Heights (R. F. D. Waterloo)	921.56	550.39	1,394.00	
118	Center Junction	161.40	571.24		10.00
119	Center Point	793.03	1,909.78	1,190.12	
120	Central City	1,183.00	2,109.31	322.22	
121	Charlotte	823.17	1,128.25	514.09	
122	Charter Oak	780.28	2,610.48	1,455.00	80.32
123	Chatsworth	145.10		150.00	
124	Chelsea	1,959.56	640.00	765.00	
125	Chester	123.26	354.75	179.25	
126	Chillicothe	50.30			5.00
127	Churdan	679.12	2,045.23	649.64	76.63
128	Cincinnati	223.49	74.55	360.51	8.00
129	Clare	1,170.54	2,999.72		

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
207.44			507.54		309.10	816.64	65
20.00			48.51		402.91	451.42	66
1,729.20			2,034.53		68.82	2,103.35	67
362.16			511.06		66.78	577.84	68
			107.44		199.78	307.22	69
1,561.01			2,152.87		676.28	2,829.15	70
426.66		148.88	811.46	2,284.45	2.95	3,098.86	71
3,054.70	1,911.70	101.67	15,629.82		1,766.41	17,396.23	72
1,224.20			1,678.76		1,360.02	3,038.78	73
1,231.88	3,720.02	5.28	8,150.26	52.19	908.78	9,111.23	74
799.96			1,829.18		908.59	2,827.77	75
1,668.20	400.00	144.44	5,510.63		3,441.26	8,951.89	76
666.13	268.80		2,073.92		1,200.70	3,283.62	77
1,055.09	7,737.82		15,142.56		11,782.13	26,924.69	78
1,252.25			2,995.09		1,259.17	4,254.26	79
675.06	637.50		6,118.82		1,663.48	7,782.30	80
463.71	618.18	47.25	1,163.64	316.58	306.79	1,787.01	81
2,186.80			2,812.57		543.78	3,356.35	82
728.82	9,010.10	265.57	13,692.42		1,418.21	15,110.63	83
827.15		19.71	1,232.79	987.50	57.08	2,277.37	84
146.12	4,742.42	448.00	7,814.16	4,100.00	1,048.50	12,962.66	85
238.55	3,650.36	3.60	8,953.40		2,987.76	11,941.16	86
711.00			990.78		1,758.24	2,749.02	87
105.55	1,180.00		10,806.36		2,113.70	12,920.06	88
1,323.00			1,530.75		1,600.81	3,221.56	89
3,573.82	8,256.68	1,625.69	17,043.61		4,791.89	21,835.50	90
478.83	981.28		2,551.12		1,316.74	3,867.86	91
6,038.09	3,082.25	145.00	15,774.24		19,013.41	34,787.65	92
3,442.75	2,540.00		12,984.83	128.80	12,007.65	25,121.28	93
440.05	350.40		2,928.91		941.08	3,869.99	94
666.95		111.89	3,989.96	2,000.00		5,989.96	95
348.54	270.00		1,888.29		2,376.87	4,265.16	96
481.89	55.00	24.26	4,961.46		1,724.70	6,686.16	97
1,240.00	570.00	2,942.82	9,409.57	4,149.25	270.00	13,828.82	98
464.94	7,832.68	813.60	17,706.23	1,304.27	4,727.31	23,737.81	99
2,633.49		21.10	4,004.99		1,474.39	5,479.38	100
1,363.94		9.00	2,613.69		1,476.44	4,090.13	101
251.28	1,160.00		6,334.69		4,579.78	10,914.47	102
5,067.32	2,619.00		12,685.95	50.00	10,389.76	23,125.71	103
986.38			1,787.97	* 226.11	2,480.80	4,494.88	104
1,344.60		400.00	2,787.32		1,556.03	4,343.35	105
1,322.22	4,557.25		9,018.39	1,742.86	2,814.07	13,575.32	106
991.59			1,418.44		716.90	2,135.34	107
257.23			390.45		154.45	544.90	108
1,549.85			9,013.02		8,035.99	17,049.01	109
838.27	474.00		2,831.37		1,045.52	3,876.89	110
1,730.02	5,371.54		10,878.33		8,412.45	19,290.78	111
9,039.95	11,376.80	287.39	35,290.05	4,101.85	2,586.51	41,978.41	112
2,408.86	1,885.74	26.13	8,043.59	1,429.77	4,323.32	13,796.68	113
1,264.95	110.50		1,511.55		977.21	2,488.76	114
1,257.34	1,475.25		7,545.62		8,912.28	16,457.90	115
1,215.91		255.62	1,619.05	374.75	689.33	2,683.13	116
917.64	15,926.71	280.62	19,990.92	1,557.26	6,512.80	28,060.98	117
588.80	722.50		2,053.94		962.69	3,016.63	118
2,659.50	351.58	229.04	7,133.05		5,412.10	12,545.15	119
3,477.27	2,734.47		10,826.27		6,485.81	17,312.08	120
2,095.61	515.00	10.00	5,086.12		1,924.74	7,010.86	121
2,226.50	5,732.00		12,884.58		6,645.23	19,529.81	122
296.85			591.95		285.75	877.70	123
1,208.31	1,220.00		5,792.87	606.00	4,451.52	10,850.39	124
1,259.78		93.00	2,010.04		2,750.11	4,760.15	125
131.85			187.15		184.07	371.22	126
2,981.58	7,205.22	3.00	13,640.42	26.20	8,616.85	22,283.47	127
1,759.90		50.00	2,482.45	1,550.00	885.35	4,917.80	128
			4,170.26	25.78	1,921.36	6,117.40	129

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
130	Clarence	1,017.00	3,697.40	360.00	
131	Clarksville	766.96	3,598.09	1,018.84	255.95
132	Clayton	315.86	87.05		
133	Clearfield	491.73	29.65	700.79	7.00
134	Cleghorn	285.33		185.00	
135	Clemons	927.75	67.35	188.20	1.50
136	Clermont	412.47	1,321.93	198.13	15.00
137	Clio	120.60		36.06	
138	Clover Hills (via Valley Jct.)	3.85			
139	Clutier	285.08	735.34	695.00	
140	Coburg	91.75		20.00	
141	Coggon	329.92	6,726.74	215.00	
142	Coin	1,955.05	799.68	522.60	
143	Colesburg	192.53		631.66	
144	College Springs	181.75			
145	Collins	875.48	1,140.16	9.00	25.00
146	Colo	639.46	650.03	720.00	
147	Columbus City	124.70	340.08		
148	Columbus Junction	459.15	2,217.53	943.88	26.95
149	Colwell	34.00			
150	Conesville	152.50		96.00	
151	Conrad	356.45	811.50	1,141.17	50.00
152	Conway	916.33	697.90		
153	Coon Rapids	355.71	3,935.74	1,600.94	655.34
154	Coppock	75.20			170.00
155	Coralville (via Iowa City Route)				
156	Correctionville	961.66	15,260.00	1,500.00	3,582.53
157	Corwith	925.44	6,470.91	147.50	75.70
158	Corydon	2,572.24	27,942.93	1,517.04	198.72
159	Cotter	19.94			
160	Coulter	591.00	447.35	100.00	
161	Craig	374.85	2,133.53	438.56	
162	Crawfordsville	354.99	825.63		
163	Cromwell	88.87		18.00	
164	Crystal Lake	426.25			
165	Cumberland	485.50	1,937.37	489.00	
166	Cumming	155.10			
167	Curlew	712.93			
168	Cushing	305.88	1,261.61	479.37	41.10
169	Cylinder	210.13	3,593.10	30.88	
170	Dakota City	301.31	2,288.84	167.70	
171	Dallas	251.75		128.56	
172	Dallas Center	1,621.68	123.90	701.30	.59
173	Dana	161.40		70.00	
174	Danbury	550.92	3,161.23	1,053.95	
175	Danville	158.42	3,045.99	6.00	
176	Davis City	275.79	2,082.42	430.82	
177	Dawson	124.50		34.84	
178	Dayton	388.57	10,525.29	954.75	346.89
179	Decatur City	132.85	213.06	181.00	12.00
180	Dedham	155.49	735.61	147.30	
181	Deep River	443.06	1,367.02	523.80	
182	Defiance	704.65	6,087.90		
183	Delaware	49.34			
184	Delhi	35.00	296.65	100.00	
185	Dekmar	745.86	1,278.35	1.00	1,472.04
186	Deloit	681.97	2,362.91		
187	Delphos				
188	Delta	523.00	350.93	965.13	
189	Denver	487.04	6,714.95	621.76	296.93
190	Derby	31.10			
191	De Soto				
192	Dexter	356.37	2,960.02	757.55	75.63
193	Diagonal	1,335.49	2,308.75	27.00	
194	Dickens	142.00	25.00		40.00

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
3,541.82	1,450.00		10,000.22		6,646.09	16,712.31	130
4,902.75	5,786.53	224.39	16,553.51	1,500.00	5,908.24	23,961.75	131
252.87			655.78		384.59	1,040.37	132
2,508.07			3,737.84	26.03	2,509.02	6,272.89	133
1,746.34			2,216.67		968.34	3,185.01	134
785.50	19.40		1,989.70	300.00	430.19	2,719.89	135
2,726.77	4,642.24	14.25	9,330.79	900.00	667.19	10,897.98	136
616.77			773.43			773.43	137
173.38	108.57	79.34	365.14		18.43	383.57	138
1,258.63	325.00		3,299.05		4,496.63	7,795.68	139
723.01			834.76		51.66	886.42	140
1,412.26	700.00		9,383.92		6,583.70	15,967.62	141
5,216.35	1,447.00	31.05	9,971.73		934.26	10,905.99	142
687.10		219.25	1,730.54	900.00	269.60	2,900.23	143
1,933.40			2,115.15		2,101.44	4,216.59	144
1,011.00		121.00	3,181.73	9.01	7,108.30	10,299.04	145
711.70	1,311.25	11.86	4,044.30	315.90	4,064.42	8,424.62	146
593.84			1,058.62		326.43	1,385.05	147
3,665.15	4,322.00	181.60	11,816.26		16,776.49	28,592.75	148
486.13	3,705.34	69.67	4,295.14	565.00	601.22	5,461.45	149
873.33	600.00		1,721.83		588.83	2,310.66	150
2,126.55	2,382.04	50.00	6,917.71		657.64	7,575.35	151
			1,614.23		1,491.64	3,105.87	152
5,092.03	8,001.12	120.13	19,761.01	5,516.80	6,382.79	31,660.60	153
			245.20		72.24	317.44	154
							155
1,361.47	2,004.91		24,670.57		24,691.47	49,362.04	156
935.17	14,060.63		20,624.35	710.00	6,293.59	27,628.00	157
2,084.21	13,630.21	262.23	48,207.58	4,228.72	16,164.08	68,600.38	158
687.05			706.99		18.81	720.80	159
927.88	850.25		2,916.48		783.99	3,700.47	160
253.97	740.00		3,940.91		3,417.93	7,358.84	161
2,099.40	1,366.10	77.03	4,723.15	326.75	2,998.03	8,047.93	162
570.23			677.10		234.12	911.22	163
620.61	417.00		1,463.86		610.46	2,074.32	164
1,691.60	1,027.77		5,631.24		4,480.71	10,111.95	165
941.25			1,096.35		49.45	1,145.80	166
			712.93		1,341.31	2,054.24	167
3,796.62	5,183.50	343.20	11,411.28	1,430.00	3,250.93	16,092.21	168
202.05			4,036.16		3,396.25	7,432.41	169
2,023.76	978.75		5,760.36	11.54	5,382.42	11,154.32	170
1,456.83	25.91	177.65	2,040.70		125.93	2,166.63	171
1,964.44	3,309.00		7,720.91	343.38	5,943.37	14,007.66	172
584.52			815.92		279.95	1,095.87	173
1,857.65	2,943.12	260.82	9,827.69	3.60	7,064.63	16,895.92	174
1,781.20	550.00		5,541.61	500.00	709.77	6,751.38	175
1,393.45	1,819.00	150.00	6,151.48		3,807.78	9,959.26	176
751.03	300.00		1,210.37		686.48	1,896.85	177
2,790.70	10,623.68	68.45	25,698.33	1,023.30	13,955.34	40,676.97	178
1,245.09			1,784.00			1,784.00	179
1,898.48	220.00	803.42	3,960.30		1,337.39	5,347.69	180
2,309.29	899.67		5,542.84		4,253.81	9,796.65	181
127.88	1,241.25		8,161.68		1,123.51	9,285.19	182
692.39			741.73		107.32	849.05	183
1,129.69			1,561.34	702.57		2,263.91	184
2,308.24	537.75		6,343.24		2,695.00	9,038.24	185
			3,044.88		3,402.86	6,447.74	186
							187
2,942.69			4,781.75		3,700.45	8,482.20	188
2,618.85	1,836.83		12,576.36	1,000.00	3,878.09	17,454.45	189
1,025.50			1,056.60		2,133.12	3,189.72	190
							191
1,426.60	14,994.60	1,152.00	21,722.80	342.00	9,515.27	31,580.13	192
2,642.38			6,313.62		24,968.98	31,282.60	193
1,312.39	665.00		2,184.39		3,711.46	5,895.85	194

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
195	Dike	237.84	320.78	100.25	
196	Dixon	2,149.60	8,241.78	60.00	
197	Dolliver	126.90	395.56		
198	Donahue	246.62	581.80	56.65	15.00
199	Donnan	95.04			
200	Donnellson	579.69	3,640.57	288.28	
201	Doon	218.55	3,721.39	670.00	108.98
202	Dougherty	325.43	3,110.24	159.99	
203	Dow City	897.28	13,487.74	371.64	160.70
204	Dows	821.16	2,280.49	1,119.00	
205	Drakesville	71.50	31.20		10.00
206	Dumont	1,125.85	1,575.16	228.46	319.78
207	Duncombe	433.78	1,259.69	735.00	5.00
208	Dundee	195.50		57.20	
209	Dunkerton	337.57		382.50	
210	Dunlap	608.31	5,195.69	565.09	29.50
211	Durant	977.50	4,081.23	811.58	405.00
212	Dysart	406.90	12,234.99	769.00	162.42
213	Earlham	1,155.75	13,851.49		300.00
214	Earling	318.95	541.57	63.00	
215	Earlville	431.07	4,456.62	1,482.73	
216	Early	938.68	10,606.78	110.00	62.41
217	Eddyville	1,385.58	10,678.16	1,125.64	25.00
218	Edenville (Rhodes P. O.)	482.47	896.64	166.25	
219	Edgewood	131.00	609.10	533.79	15.00
220	Elberon	231.59	300.33	136.10	
221	Eldridge	224.70	2,935.12	100.43	14.70
222	Elgin	2,363.09	517.32	1,607.65	2.00
223	Elkader	3,270.73	4,542.91	1,008.80	
224	Elkhart	371.21	1,975.92		
225	Elk Horn	154.15	8,206.22	979.05	
226	Elkport	76.74			
227	Elliott	1,087.70	2,266.83	375.30	19.75
228	Ellston	175.22	1,255.43	74.55	
229	Ellsworth	1,171.25	5,618.59		
230	Elma	205.42	955.32	64.50	242.15
231	Ely	206.40			
232	Emerson	1,550.30	29.82	832.18	9.00
233	Epworth	189.52	1,316.37	55.00	3.22
234	Essex	1,926.35	2,504.23	635.08	
235	Everly	415.02	6,443.23	394.85	39.50
236	Exira	785.51	1,503.22	2,040.50	128.58
237	Exline	237.14	84.06	155.44	
238	Fairbank	480.76	6,547.82	237.50	
239	Farley	640.00	650.00	1,120.00	230.00
240	Farmersburg	216.40	571.81	102.00	
241	Farmington	2,217.10	1,705.57	1,663.76	
242	Farnhamville	389.95	4,164.79	526.45	23.30
243	Farragut	701.12	992.88	166.42	9,273.85
244	Fayette	767.34	2,995.55	972.39	1,497.36
245	Fenton	1,207.04	4,792.99		
246	Ferguson	68.63	1,532.75	3.00	
247	Fertile	62.61	317.79	6.00	26.27
248	Floris			833.35	
249	Floyd	104.33		282.86	112.34
250	Fonda	1,364.67	17,281.12	600.69	38.44
251	Fontanelle	460.20	10,104.80	289.71	
252	Fort Atkinson	129.40			
253	Fostoria	108.00	33.75	1.50	
254	Franklin	50.13	37.84		
255	Fraser	187.75	6.53	6.00	
256	Fredricksburg	355.53	6,774.02		10.00
257	Frederika				
258	Fredonia (Via R. F. D. Letts)				
259	Fremont	713.63	123.60	347.50	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
3,652.29	998.00	124.76	15,226.43		605.94	15,832.37	195
945.09	270.00	26.09	1,900.05		1,755.90	3,655.95	196
227.27	786.80		1,536.53		820.70	2,357.23	197
118.11	725.00		1,743.18		1,444.85	3,188.03	198
128.23			223.27		1,068.31	1,291.58	199
1,333.07	815.00		6,657.21		2,510.96	9,168.17	200
892.94	7,728.50		13,340.36	2,184.50	3,944.95	19,469.90	201
1,354.96	75.00		5,025.62		1,138.31	6,163.93	202
1,749.08	3,211.13		19,877.57		3,441.05	23,318.62	203
3,212.70	2,065.00		9,498.35	67.00	4,532.90	14,098.25	204
930.38			1,013.08		532.23	1,575.31	205
2,068.36	8,951.25	20.00	14,288.86	7.80	2,042.22	16,338.88	206
881.85	90.25	15.72	3,421.29	1,211.27	105.75	4,738.31	207
520.73			773.43		966.36	1,739.79	208
1,435.65			2,155.72		248.63	2,404.35	209
2,497.81	51,004.61	4,018.89	63,919.90	1,988.70	12,419.11	78,327.71	210
4,980.08	7,520.39		18,775.78	986.92	351.81	20,114.51	211
4,350.37	13,122.47		31,040.15		17,900.98	48,956.13	212
1,372.80	3,157.42		19,837.46		6,513.14	26,350.60	213
869.05			1,792.57		1,573.00	3,365.57	214
3,464.68	4,192.50		14,027.60	7.30	5,002.09	19,036.99	215
988.80	2,715.50		15,422.17	3,451.21	11,589.99	30,463.37	216
1,874.80	3,416.04	520.37	19,025.59	1,072.68	1,554.19	21,652.46	217
1,554.19	871.25		3,970.80		1,576.24	5,547.04	218
3,600.26	2,126.15		7,105.30	1,483.40	375.80	8,964.50	219
1,352.02			2,020.04		3,888.00	5,908.04	220
666.18	2,648.36		6,589.49		2,237.08	8,826.57	221
1,649.60	3,197.50		9,337.25	501.05	2,382.91	12,221.21	222
25,482.64		475.83	34,780.91	10,309.13	8.23	45,093.27	223
187.25	1,012.00		3,546.38		5,224.93	8,771.31	224
1,007.05	995.00		11,341.47		1,656.22	12,997.69	225
647.86		153.12	877.72	2,397.63	639.77	3,915.12	226
983.55	19,790.78	5.00	24,528.91		10,674.82	35,203.73	227
276.08	840.67	63.41	2,685.36	438.53		3,123.89	228
400.86	3,252.89	55.44	10,499.03		3,601.61	14,100.64	229
3,191.34	8,718.00		13,376.73		12,334.51	25,711.24	230
449.71			656.11		628.69	1,284.80	231
1,618.28			4,039.58		3,005.20	7,044.78	232
1,210.07	930.25		3,704.43		386.81	4,091.24	233
0,282.41	1,054.61		12,402.68		8,631.76	21,034.44	234
301.15	7,002.50		14,616.25		16,735.31	31,351.56	235
1,491.15	6,151.50		12,100.46		11,578.35	23,678.81	236
876.44		250.34	1,603.42	3,379.70	952.11	5,935.23	237
815.10	1,520.75		9,601.93		2,829.20	12,431.13	238
2,001.61	900.00		5,631.61		5,797.21	11,428.82	239
1,269.50			2,159.71		37.86	2,197.57	240
2,596.80		3,417.25	11,600.48	94.69	7,138.68	18,833.85	241
1,000.05	1,362.50		7,467.01		4,475.80	11,942.84	242
2,025.35	2,214.75	634.35	16,008.72		6,807.12	22,905.84	243
3,675.55	2,013.40	440.70	12,368.29	443.40	3,426.65	16,238.34	244
45.00			6,045.03		9,445.72	15,490.75	245
56.00	796.25	17.32	2,473.95		483.96	2,957.91	246
557.57	100.25		1,070.49	227.75	174.99	1,473.23	247
			833.85		261.59	1,094.94	248
1,000.09	845.00	.75	2,354.37	33.29	1,596.20	3,983.86	249
1,922.67	45,896.88	329.15	67,433.62		16,669.79	84,103.41	250
2,074.00	2,035.00		14,903.71	34.10	11,026.49	26,024.30	251
1,373.84			1,503.24		269.92	1,773.16	252
300.29	440.00		883.54		4,778.38	5,661.92	253
154.88			242.85		49.09	291.94	254
1,039.05		47.90	1,287.23		117.60	1,404.83	255
1,090.47	8,032.37	219.22	17,081.61		1,422.86	18,504.47	256
							257
							258
3,136.53			4,321.26		1,722.93	6,044.19	259

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
260	Galt	425.44		175.89	
261	Galva	730.45	5,557.19	189.94	1,606.93
262	Garber	68.40	59.25		
263	Garden Grove	478.78	960.62	1,338.34	117.17
264	Garnaville	276.53	173.04	88.20	1.00
265	Garner	1,368.24	4,432.03	1,104.00	76.12
266	Garrison	157.09		76.00	25.00
267	Garwin	244.05	1,964.13	167.15	21.20
268	Geneva	66.56		595.00	2.80
269	George	1,094.55	3,634.38	2,273.52	3,179.45
270	Gilbert	116.92	7,764.54	6.00	15.33
271	Gilbertville	496.88	24.94	343.12	
272	Gilman	330.60	5,425.51	345.70	
273	Gilmore City	1,955.12	3,741.47		5.00
274	Gladbrook	1,512.44	9,418.23	157.24	235.15
275	Glidden	1,181.67	19,651.29	566.15	147.83
276	Goldfield	786.72	20,077.00	1,129.34	12.09
277	Goodell	354.88	271.20	231.93	25.00
278	Goose Lake	96.50	15.42		
279	Gowrie	1,214.87	21,182.94	1,468.40	
280	Graettinger	888.50	867.54		
281	Grafton	126.95	1,476.29	34.89	
282	Graf	39.10			
283	Grand Junction	628.87	6,417.56	749.85	
284	Grand Mound	253.00	604.60	810.91	221.58
285	Grand River	202.89	7.00		
286	Grandview	141.74			
287	Granger	61.64	3,301.75	216.35	
288	Grant	250.96			
289	Grant City (Via Auburn)				
290	Granville	255.21	1,804.96	1,158.18	7.00
291	Gravity	953.84	98.19	145.00	24.10
292	Gray	111.92	1,505.80		
293	Greeley				
294	Greene	1,637.31	8,207.41	1,924.85	91.82
295	Greenfield	3,882.80	30,479.99	562.10	130.22
296	Green Island	269.65			
297	Greenville	101.78	1,919.46	130.60	
298	Grimes	661.54	4,608.24	1,760.02	
299	Griswold	1,046.33	4,548.52	748.18	102.20
300	Grundy Center	839.70	9,091.22	2,852.34	115.12
301	Gruver	95.25			
302	Guernsey	187.42			
303	Guthrie Center	614.10	8,907.61	1,453.94	454.20
304	Guttenberg	1,283.09	15,147.70	849.75	6.00
305	Halbur	97.64	2,772.42	182.25	
306	Hamilton	160.09	146.76	14.16	18.00
307	Hancock	71.99		301.50	
308	Hanlontown	183.54	541.94		
309	Hansell	15.75	128.33	173.72	
310	Harcourt	988.54	1,859.01	83.38	
311	Hardy	142.51	2,169.52	100.00	
312	Harper	138.46			10.80
313	Harpers Ferry	103.93	1,056.44	121.00	5.00
314	Harris	680.90	568.02	20.00	109.22
315	Hartford	45.18		96.50	
316	Hartley	2,509.68	18,393.60	1,661.03	448.34
317	Hartwick	46.50			
318	Harvey	345.90	239.42	737.60	
319	Hastings				
320	Havelock	400.16	5,293.75	56.22	
321	Hawkeye	166.90	1,853.37	221.57	75.54
322	Hayesville	180.55	57.12	95.31	
323	Hazleton	429.44	60.35	100.55	
324	Hedrick	1,019.43	775.01	541.96	2.00

GENERAL TABLES—TOWNS

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OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
521.71	1,600.00	87.62	2,810.16		175.27	2,985.43	260
739.50	41,841.79		50,665.80		10,883.81	61,549.61	261
692.18		49.63	869.46	1,584.94	.33	2,454.73	262
2,391.13	1,158.00		6,444.04	732.60	3,219.09	10,395.73	263
1,972.37			2,511.14		2,870.16	5,381.30	264
2,505.76	65,470.90		74,957.11		25,808.18	100,765.29	265
1,265.84			1,523.93		3,210.63	4,734.56	266
1,475.38	13,042.04		16,913.95		10,995.47	27,909.42	267
1,221.25			1,885.61		2,256.75	4,142.36	268
5,068.33	10,310.33		25,560.56		2,862.86	28,423.42	269
908.94	946.50		3,758.23		350.27	4,108.50	270
326.04		15.14	1,206.12	100.00	549.17	1,855.29	271
1,842.60	1,375.00	14.77	9,334.27	1,752.71	4,674.36	15,761.34	272
	17,158.22	51.12	22,910.93	1,206.46	3,650.01	27,767.40	273
5,064.10	1,919.15		18,306.31		7,458.03	25,764.34	274
3,007.76	8,183.58		32,738.28	145.20	10,901.61	43,785.09	275
2,745.21	912.50	5,618.41	31,281.27		3,852.30	35,133.57	276
122.41			1,005.42		1,763.27	2,768.69	277
225.00	453.80		790.72		1,221.46	2,012.18	278
3,579.25	3,582.49	322.23	31,350.18	36.60	15,605.12	46,991.90	279
832.64			2,588.68		3,328.67	5,917.35	280
1,997.29	1,630.00	2,021.07	7,286.49		1,993.66	9,280.15	281
93.50			132.60		158.09	290.69	282
2,813.33	3,767.50	110.57	14,487.68	1,600.00	8,997.60	25,085.28	283
2,234.32	1,041.50		5,165.91	1,000.00	11,103.38	17,269.29	284
1,309.43			1,519.32		1,020.04	2,539.36	285
1,110.95	650.00	120.00	2,022.60	2,000.00	359.20	4,381.89	286
42.22	1,040.00	871.57	5,533.53	500.00	6,662.40	12,695.93	287
2,175.93			2,426.89	113.14		2,540.03	288
							289
1,315.65	5,215.86		9,756.86	1,290.34	5.01	11,052.21	290
1,348.83			2,569.96		1,156.23	3,726.19	291
766.83	720.00	4.23	3,108.28	362.59	19.55	3,490.42	292
							293
3,071.71	3,696.00	1,185.97	19,814.07	240.44	7,630.88	27,685.39	294
2,770.26	5,948.45	623.72	44,397.54		38,575.59	82,973.13	295
244.06			513.71		187.13	700.84	296
258.75	790.00	17.82	3,218.41	200.00	2,445.60	5,864.01	297
720.46			7,840.26		826.75	8,667.01	298
2,281.21	2,476.12	1,008.00	12,810.62	541.21	9,943.00	23,294.83	299
4,703.17	2,084.13	814.32	20,500.00		15,002.39	35,502.39	300
1,098.77			1,194.02		56.91	1,250.93	301
557.13	125.00		869.55		984.88	1,854.43	302
5,447.70	8,581.77	.58	25,459.90	505.15	22,340.55	48,305.60	303
7,314.17	8,580.00	506.55	33,687.26	978.39	3,342.63	38,008.28	304
235.49	5,830.00		9,117.80		3,097.32	12,215.12	305
224.26			563.87		1,235.68	1,799.55	306
1,404.49			1,777.98		2,259.58	4,037.56	307
946.52			1,672.00		1,050.22	2,722.22	308
198.66		24.30	540.76	573.49	22.42	1,136.67	309
629.90	300.25		3,811.08	200.00	1,874.53	5,885.61	310
380.60	402.60		3,194.23		2,369.50	5,563.73	311
781.82		32.30	963.38	83.87	325.25	1,372.50	312
208.34	663.25		2,157.96		544.71	2,702.67	313
632.00	10,223.41		12,233.55	18.08	1,419.58	13,671.21	314
456.77	816.25		1,414.70	72.38	2,015.69	3,502.77	315
1,074.70	55,501.86	500.66	80,179.87	4,128.80	12,374.35	96,683.02	316
570.50			617.00		445.85	1,062.85	317
385.75		372.67	2,081.34			2,081.34	318
							319
904.39	546.00	146.52	7,446.04		4,831.26	12,277.30	320
1,570.28	3,168.00	60.00	7,115.66	1,000.00	2,060.22	10,175.88	321
345.73	212.50		891.21		827.38	1,718.59	322
793.35	152.97	6.74	1,543.40		840.42	2,383.82	323
1,845.54	5,001.74		9,185.68	346.51	2,584.91	12,117.10	324

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
325	Henderson	63.40		115.00	17.75
326	Hepburn	28.18	18.82		
327	Hills	946.10	180.00		
328	Hillsboro	335.45	26.60	117.25	
329	Hinton	805.99	3,399.32		894.75
330	Holland	30.55		65.00	14.50
331	Holstein	6,861.20	12,226.14	1,736.35	51.20
332	Holy Cross (Via N. Buena Vista)	114.00	148.00		
333	Hopeville				
334	Hopkinton	256.30	2,310.37	165.85	
335	Hornick	241.21	3,382.48	267.75	12.00
336	Hospers	354.56	788.09	1,278.25	260.40
337	Hubbard	480.35	1,152.10	1,420.18	
338	Hudson	733.29	5,643.13	603.67	151.88
339	Hull	406.18	3,247.22	859.85	466.30
340	Humeston	596.37	4,008.13	123.75	2,118.44
341	Hurstville				
342	Huxley	1,172.86	232.01	25.00	
343	Imogene	347.19	32.84	200.20	
344	Inwood	1,945.43	4,003.34	2,337.13	1,105.20
345	Ionia	39.72		56.80	17.50
346	Ireton	414.59	2,541.15	735.00	
347	Irwin	4,474.68	4,308.30	1,018.50	
348	Jackson Junction	109.71	4.00		
349	Jamaica	296.38			19.10
350	Janesville	152.32	132.02	260.32	
351	Jesup	315.86	1,290.15	911.05	27.00
352	Jewell Junction (P. O. Jewel)	191.67	174.15	296.05	75.00
353	Joice	1,012.31	1,425.67	377.83	145.00
354	Jolley	159.83	3,054.78	230.24	.75
355	Kalona	2,358.19	3,274.71	1,189.64	3.00
356	Kamrar	71.25	850.66	6.00	
357	Kanawha	950.70	8,849.36	1,533.73	5.00
358	Kellerton	165.52	397.97	442.03	
359	Kelley	385.07	1,275.49	124.00	1.50
360	Kellogg	314.95	1,583.78	1,546.75	
361	Kensett	75.12		313.68	
362	Kent	32.46			
363	Kenwood Park	830.94	3,557.15	318.75	595.14
364	Keosauqua	3,900.00	1,072.25	1,561.06	
365	Keota	736.99	2,567.75	1,003.16	625.00
366	Keswick	91.81		733.23	4.25
367	Keystone	474.37	2,502.68	1,308.00	17.00
368	Kimballton	536.63	11,127.05	266.90	
369	Kingsley	1,078.72	3,835.98	406.15	519.17
370	Kinross	50.00			
371	Kirkman	200.95	2,485.81		
372	Kirkville	117.57			
373	Kiron	928.66	1,218.94		
374	Klemme	1,919.59	2,207.30	452.35	158.00
375	Knierlm	297.25			
376	Knowlton (Via Diagonal)	196.15			
377	Lacona	173.44	5,503.47	145.79	15.00
378	Ladora	126.10	524.63	5.00	
379	Lakota	1,717.47	312.32	300.00	
380	Lake Mills	13,339.91	6,122.50	7,000.73	776.07
381	Lake Park	189.50	7,867.47	1,020.00	
382	Lake View	1,618.89	29,837.36	1,483.78	71.08
383	Lamoni	1,879.88	10,202.59	696.72	589.03
384	Lamont	126.21	894.40	1,223.80	
385	Lamotte	804.91	325.12	118.00	
386	Lanesboro	235.14	75.40	188.40	
387	Lansing	676.66	4,868.67	1,796.31	55.47
388	La Porte City	717.06	1,532.61	2,664.60	899.05
389	Larchwood	998.62	5,505.75	828.35	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
748.12			944.27		1,774.75	2,719.02	325
241.52		25.00	313.52		1,700.86	2,014.38	326
			1,126.10		1,054.54	2,180.64	327
1,170.51			1,649.81		1,280.17	2,929.98	328
92.95	3,020.00		8,213.01		622.79	8,835.77	329
904.33			1,014.38		574.75	1,589.13	330
1,385.00	214,135.15	1,748.23	238,143.27		52,718.35	290,861.62	331
198.00	235.50		695.50		74.23	769.73	332
							333
1,775.25	888.50		5,396.27		4,656.41	10,052.68	334
407.94	1,332.50	4,000.00	9,643.88		6,212.73	15,856.61	335
1,399.73	3,030.22		7,111.25	2.10	4,976.63	12,089.98	336
1,973.02	1,686.50	123.85	6,836.60	37.05	7,724.47	14,598.12	337
1,158.97	5,412.07		13,703.01	9.00	11,130.92	24,842.93	338
2,096.72	8,401.69	830.00	15,807.96		3,746.97	19,554.93	339
3,543.85	9,648.06		20,038.60		5,401.22	25,439.82	340
632.71			632.71		276.98	909.69	341
866.23	2,770.00		5,066.10		1,310.41	6,376.51	342
834.69	1,293.25		2,708.17		1,029.90	3,738.07	343
1,898.40	6,743.67		18,033.17	2,271.41	156.09	20,460.67	344
1,023.12	1,589.45	493.75	3,220.34	1,000.00	79.34	4,299.68	345
3,073.40	8,077.51	12.33	14,853.98		2,283.89	17,137.87	346
381.10	815.05		10,997.63	450.95	1,306.28	12,754.86	347
724.21			837.92	8.75	110.25	956.92	348
3,483.42		582.00	4,380.90	6.24	1,951.81	6,338.95	349
972.93	124.00		1,641.59		28.79	1,670.38	350
2,693.44	3,993.65	118.00	9,349.15	53.20	2,987.09	12,389.44	351
6,400.91	2,095.06	1,546.76	13,603.54	3,685.11	6,104.11	23,392.76	352
1,026.10	622.33	158.30	2,543.60	248.33	7.75	2,799.68	353
256.67	275.91		3,978.18		1,563.58	5,541.76	354
4,655.53			11,481.07		53.02	11,534.09	355
2,467.48	1,830.00	1,112.90	6,338.29		3,834.11	10,172.40	356
3,560.36	7,218.23	12.10	22,129.48	169.10	11,496.92	33,795.50	357
1,986.00	330.00		3,321.52		2,410.31	5,731.83	358
1,121.16	1,480.25		4,387.47		1,841.24	6,228.71	359
1,916.05	1,914.67		7,276.20		7,645.48	14,921.68	360
1,147.17			1,535.97		1,415.25	2,951.22	361
761.34	800.25		1,594.05		1,207.45	2,801.50	362
2,292.70	15,542.68	209.37	23,346.73	8,862.26	4,923.06	37,132.05	363
3,603.71	175.00	150.00	10,462.02		13,351.44	23,813.46	364
3,861.66	4,483.90	7.29	13,285.75	1,000.00	2,744.11	17,029.86	365
930.34			1,759.63		3,149.95	4,909.58	366
606.70	1,720.00		6,628.75	15.00	2,507.97	9,151.72	367
993.43	1,957.50		14,881.51		12,414.56	27,296.07	368
2,806.95	16,796.67	148.51	25,592.15	1,441.90	22,773.11	49,807.16	369
350.57	329.74		730.31		175.32	905.63	370
168.40	345.00		3,200.16		1,611.08	4,811.24	371
147.39	555.00		819.96		301.35	1,121.31	372
1,061.25		75.25	3,284.10		4,961.96	8,246.06	373
943.56	7,300.25	25.75	13,006.80		6,229.05	19,235.85	374
1,517.03			1,814.28		2,205.78	4,020.06	375
197.40			393.55		50.00	443.55	376
868.78	600.00		7,306.48		4,594.51	11,900.99	377
1,296.44	880.25		2,832.42		4,023.05	6,855.47	378
940.40	816.75		4,086.94		3,974.43	8,061.37	379
3,295.47	1,660.59	255.00	32,450.27	167.80	16,049.64	48,607.71	380
1,155.00	13,662.00		23,893.97		8,101.10	31,995.07	381
4,977.73	1,874.21	13,124.16	52,987.21	.65	20,563.77	73,551.63	382
4,957.25	9,114.54		27,440.01	531.58	21,381.79	49,353.88	383
1,366.40	247.50	263.22	4,121.53	14.40	1,334.77	5,470.70	384
781.61	515.25		2,544.89		506.25	3,051.14	385
1,396.59			1,895.53		447.14	2,342.67	386
5,886.31	716.38		13,999.80		3,974.50	17,974.30	387
3,825.89	7,260.37	575.12	17,474.70	2,511.81	1,679.11	21,665.62	388
823.08	1,070.00		9,225.80		8,401.58	17,627.38	389

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
390	Larrabee	619.35	3,111.24	60.82	
391	Latimer	221.76	2,122.84	120.00	589.17
392	Laurel	207.14		220.74	
393	Laurens	2,609.28	30,267.15	328.12	4,833.69
394	Lawler	601.17	4,644.44	1,642.22	
395	Lawton	307.42	734.76		
396	Le Claire	602.62		516.46	
397	Ledyard	399.64	442.00	254.18	46.67
398	Le Grand	929.98			
399	Lehigh	1,494.59	7,573.47	60.55	
400	Leighton	32.20		25.00	
401	Leland	220.15	4,851.93		
402	Lenox	1,813.35	6,344.83	1,417.54	123.09
403	Le Roy	76.13		73.11	
404	Lester	487.00	3,349.96	380.00	1,198.00
405	Letts	252.21		300.00	29.00
406	Lewis	573.97	2,163.80	787.11	160.54
407	Libertyville	170.70		427.15	
408	Lidderdale	186.00	2,050.49	372.65	
409	Lime Springs	403.78	2,381.07		
410	Lincoln	174.77	570.24	5.00	
411	Linden	545.36	559.53	170.75	167.93
412	Lineville				
413	Linn Grove	151.05	1,755.55	71.50	31.95
414	Lisbon	493.85	2,846.67	551.44	86.15
415	Liscomb	205.05	65.94	30.10	
416	Littleport	67.63		25.00	
417	Little Rock	902.20	4,340.43	9.53	565.68
418	Little Sioux	259.49	2,443.03		
419	Livermore	406.52	5,679.57	377.85	53.00
420	Lockridge	267.07		32.08	
421	Logan	443.04	6,561.54	941.58	16.70
422	Lohrville	3,164.83	1,499.83	847.28	122.72
423	Lone Rock	61.00	882.57	54.00	
424	Lone Tree	497.46	1,716.21	304.48	14.25
425	Long Grove	154.43	637.20	110.00	
426	Lorimor	423.30	262.47	451.55	79.00
427	Lost Nation	859.97	948.62	187.57	329.09
428	Lovilia	1,406.03	46.70	37.60	
429	Lowden	407.45	2,344.75	1,135.40	16.00
430	Low Moor	127.00	2,582.08	360.00	
431	Luana	162.97	116.25	22.00	
432	Lucas	258.15		297.24	44.52
433	Luther	258.62	465.94		
434	Lu Verne	947.62	7,440.74	2,062.19	
435	Luxemburg (P. O. New Vienna)	57.02		18.00	
436	Luzerne	325.21		673.69	
437	Lynnville	313.63		973.57	5.00
438	Lytton	483.56	1,813.58	262.34	
439	Macedonia	195.56	1,243.93	382.00	15.00
440	Macksburg	146.19	120.23	11.08	
441	Magnolia	84.00			
442	Malcom	252.22	637.26	486.00	
443	Mallard	231.55	806.30	120.00	
444	Maloy				
445	Malvern	684.73	20,631.77	998.79	263.02
446	Manilla	876.53	17,092.97	96.88	1,672.45
447	Manly	1,118.71	3,689.06	82.00	50.34
448	Manning	1,016.33	9,795.37	3,357.61	235.74
449	Manson	1,291.48	5,132.24	1,351.57	1,037.70
450	Mapleton	1,902.23	8,452.46	1,689.14	184.63
451	Marathon	1,837.70	7,307.03		
452	Marble Rock	2,206.65	2,650.35	1,144.78	
453	Marcus				
454	Marne	196.68	480.25	6.10	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
136.10	785.50		4,713.01		1,629.43	6,342.44	390
1,121.21	23.83		4,198.81		1,783.77	5,982.58	391
860.61			1,288.49		1,077.31	2,965.80	392
4,789.93	3,919.00	62.35	46,809.52	1,652.60	28,135.66	76,597.78	393
1,192.17	3,985.73		12,065.73		1,778.08	13,843.81	394
400.43	1,535.00	48.27	3,025.88	1,000.00	951.26	4,977.14	395
1,502.94	275.50		2,897.52		945.01	3,842.53	396
1,626.28	636.00		3,404.77	471.00	503.08	4,468.85	397
848.55	175.00		1,953.53		707.95	2,061.48	398
1,336.81	1,990.00	20.00	12,481.42		9,623.02	22,104.44	399
208.43		126.05	391.68	1,653.52	215.92	2,261.12	400
24.32	106.72		5,203.12		1,122.36	6,325.48	401
6,379.38	6,171.19	474.90	22,724.28	18,445.60	5,194.93	46,364.81	402
566.25			715.49		117.82	833.31	403
230.00	780.00		6,424.96		5,374.97	11,799.93	404
1,299.54	680.00	6.45	2,567.20		3,644.34	6,211.54	405
1,377.27			5,062.69		2,495.94	7,558.63	406
1,016.11	639.00		2,252.96	3.50	507.68	2,764.14	407
1,157.26	1,220.00		4,986.40		2,992.30	7,978.70	408
397.95			3,182.80		2,247.24	5,430.04	409
555.10	1,475.00	129.16	2,909.27	945.00	284.90	3,539.17	410
939.82	659.86		3,043.25		1,544.79	4,588.04	411
							412
1,218.76	2,686.59		5,915.40	55.74	4,073.87	10,045.01	413
4,196.73	13,316.47	1,278.36	22,769.67	9,251.81	5,755.19	37,776.67	414
969.48	625.00	115.86	2,011.43	24.00	2,803.95	4,839.38	415
563.85			656.48		275.66	932.14	416
2,591.34	24,308.01	6,996.27	39,714.06	67.22	3,268.45	43,049.73	417
257.45	416.25		3,376.22		182.04	3,558.26	418
211.80	9,845.56	75.00	16,649.30		14,533.69	31,182.99	419
775.01	258.25		1,332.41		184.78	1,517.19	420
4,740.66	31,977.65	790.06	45,471.28	2,545.65	22,787.60	70,804.53	421
5,655.07	7,015.79		18,305.52	210.45	20,248.65	38,764.62	422
615.03	1,101.00		2,713.60		932.91	3,646.51	423
2,841.80		155.65	5,529.85		5,787.28	11,317.13	424
357.68	258.75		1,518.06	8.00	2,925.83	4,451.89	425
1,912.20		50.40	3,178.92		972.39	4,151.31	426
3,164.91	4,427.75		9,917.91		4,940.84	14,858.75	427
3,383.18			4,873.51		2,567.54	7,441.05	428
2,261.09	1,077.50	561.25	7,803.71		2,514.85	10,318.56	429
776.66	1,152.50	1,779.14	6,777.38	1,000.00	390.39	8,167.77	430
1,148.50			1,449.78		976.96	2,426.74	431
933.35			1,533.26		544.49	2,077.75	432
2,056.92	1,349.80		4,131.28	771.80	595.64	5,498.72	433
466.06	1,791.75		12,708.36	725.00	9,414.31	22,847.67	434
472.47			547.49	15.00	362.66	925.15	435
947.67			1,946.57		1,080.13	3,026.70	436
1,241.90	637.50	8.16	3,179.76		168.81	3,348.57	437
3,118.57	2,562.50	126.31	8,366.86	17.83	2,112.35	10,497.04	438
945.15	965.00		3,746.64		2,997.98	6,744.57	439
525.77	210.00		1,013.27		560.13	1,573.40	440
874.18			958.18		135.03	1,093.21	441
2,027.68	551.62		3,954.78		3,374.95	7,329.73	442
1,085.01	770.75	10.70	3,024.31	452.83	3,418.20	6,895.34	443
377.15			377.15		117.15	494.30	444
3,281.46	4,468.59	1,655.38	31,983.74		3,660.25	35,643.99	445
1,945.87	10,315.00	8.75	32,008.45	2,985.31	22,415.25	57,409.01	446
2,699.06	1,500.63	639.35	9,779.15	30.90	5,488.51	15,298.56	447
6,009.66	15,997.75	166.02	36,578.48		22,192.64	58,771.12	448
4,109.56	80,240.52		93,163.07	312.51	35,692.93	129,168.51	449
2,124.72	49,081.33	10,361.87	73,796.43	1,750.00	4,708.58	80,255.01	450
1,905.01	794.34		11,844.08		16,808.18	28,652.26	451
1,670.54	22,097.42	14.14	29,783.88		15,785.82	45,569.70	452
							453
1,109.84	700.50	211.53	2,704.90	1,084.87	2,293.04	6,062.81	454

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
455	Marquette.....	535.00	1,406.74	180.00	608.55
456	Martelle.....	218.45	379.01	181.50	.....
457	Martinsburg.....	134.15	44.83	15.50	.....
458	Martensdale.....	146.45	.....	.....	.....
459	Marysville.....	10.75	.....	.....	.....
460	Masonville.....	96.06	.....	132.55	.....
461	Massena.....	1,254.51	120.12	152.65	20.00
462	Matlock.....	246.06	783.30	.....	.....
463	Maurice.....	487.82	780.29	20.26	.....
464	Maxwell.....	701.30	2,575.11	1,001.00	35.00
465	Maynard.....	856.50	702.43	.....	.....
466	Maysville (Walcott P. O.).....	70.50	428.50	.....	24.50
467	McCallsburg.....	340.06	49.29	282.69	18.00
468	McCausland.....	18.00	.....	63.15	.....
469	McClelland.....	20.05	529.99	165.45	.....
470	McGregor.....	1,542.40	2,527.71	1,933.10	9,071.64
471	McIntire.....	201.86	24.75	208.42	30.00
472	Mechanicsville.....	1,221.72	5,577.32	530.65	17.00
473	Mediapolis.....	627.15	3,166.90	462.88	81.01
474	Melbourne.....	280.15	561.02	132.17	5.91
475	Melcher.....	762.32	246.77	2,009.03	.....
476	Melrose.....	206.30	6,500.00	252.00	2.00
477	Melvin.....	221.98	3,678.08	98.25	25.06
478	Menlo.....	279.57	38.03	250.64	.....
479	Meriden.....	414.47	232.95	802.06	.....
480	Merrill.....	708.67	12,790.39	1,279.65	129.84
481	Meservey.....	96.30	417.09	90.00	.....
482	Meyer.....	69.00	.....	.....	.....
483	Middletown.....	45.00	.....	.....	.....
484	Mills.....	241.93	859.36	517.01	.....
485	Millford.....	2,543.72	2,664.07	5,702.66	565.00
486	Millersburg.....	52.50	.....	68.00	4.00
487	Millerton.....	.....	.....	.....	.....
488	Milo.....	288.34	8,297.72	135.50	.....
489	Milton.....	451.75	1,080.08	210.00	129.50
490	Minburn.....	269.68	4,415.44	114.50	211.33
491	Minden.....	1,217.31	1,205.67	300.00	.....
492	Mingo.....	565.84	445.08	.....	.....
493	Mitchell.....	27.25	16.00	.....	.....
494	Mitchellville.....	821.87	3,709.31	967.26	.....
495	Modale.....	141.55	464.87	446.18	.....
496	Mondamin.....	405.76	587.51	375.50	.....
497	Moneta.....	155.20	.....	.....	.....
498	Monmouth.....	192.86	282.79	42.29	.....
499	Monona.....	20,186.02	4,102.24	484.68	121.10
500	Monroe.....	1,358.75	1,837.68	847.43	.....
501	Montezuma.....	288.50	7,270.57	1,669.54	212.90
502	Montour.....	154.45	56.66	150.00	.....
503	Montrose.....	283.76	227.19	75.88	7.50
504	Moorhead.....	442.14	7,667.60	.....	.....
505	Moorland.....	204.28	1,914.50	203.69	.....
506	Moravia.....	269.79	228.44	58.75	.....
507	Morning Sun.....	455.30	1,126.82	224.37	.....
508	Morrison.....	128.18	25.00	.....	5.00
509	Moulton.....	1,117.80	4,198.44	237.35	506.00
510	Mt. Auburn.....	721.11	.....	47.71	.....
511	Mt. Ayr.....	611.78	24,663.06	1,184.53	350.00
512	Mt. Sterling.....	.....	.....	.....	.....
513	Mt. Union.....	44.45	.....	92.59	.....
514	Mt. Vernon.....	2,017.96	9,139.81	1,683.77	2,401.27
515	Moville.....	1,261.16	13,149.94	376.49	261.85
516	Murray.....	576.67	.....	1,785.73	46.00
517	Nashua.....	5,962.05	6,618.09	1,980.00	.....
518	Nemaha.....	50.74	23.12	479.24	.....
519	Neola.....	873.38	13,231.95	1,642.90	27.50

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
2,809.16	1,092.21		6,811.66	611.50	479.31	7,902.47	455
230.62			1,009.58		487.41	1,490.99	456
729.88			914.36		257.59	1,171.95	457
151.51	200.00		497.96		1,944.56	2,442.52	458
207.64			218.39		188.50	406.89	459
912.29			1,140.90		178.87	1,319.77	460
2,163.56			3,710.84		934.50	4,645.34	461
23.75	519.54		1,573.25		987.40	1,960.65	462
936.33	2,130.50	40.32	4,395.52	1,311.19	82.01	5,788.72	463
1,720.30	1,794.18		7,826.89	1.05	9,473.29	17,301.23	464
836.02	1,375.25		3,770.20		1,667.03	5,437.23	465
202.20			725.70		571.17	1,296.87	466
963.37	975.45		2,628.86		3,224.78	5,853.64	467
228.55	340.00		648.70		1,417.57	2,066.27	468
70.25	410.45		1,196.19		3,390.01	4,586.20	469
4,200.19	1,897.25	441.81	21,614.10	6,809.35	16,639.92	45,063.37	470
1,046.57			1,561.60		701.94	2,263.54	471
3,777.12	612.50		11,736.31	370.05	3,682.49	15,797.85	472
5,132.98	512.50	334.96	10,318.38	1,360.57	10,218.01	21,896.96	473
1,797.52	823.81	88.00	3,689.48	2,497.74	373.68	6,560.90	474
1,765.70	906.50	58.84	5,839.16	2,137.80	4,007.27	11,984.23	475
1,501.15	125.00		8,587.05	3.90	1,569.80	10,160.75	476
228.17	1,271.25		5,532.79		4,867.01	10,399.80	477
982.57		201.32	1,801.13	48.11	4,065.10	5,914.34	478
1,340.65			2,810.13		25.81	2,835.94	479
956.07	27,344.95		43,209.57		11,478.39	54,687.96	480
597.63	1,606.50	18.78	2,826.30	239.25	1,771.35	4,836.90	481
1,325.49			1,394.49		5.88	1,400.37	482
1,395.00	200.00		1,640.00			1,640.00	483
2,213.50	497.50		4,329.20		6,800.93	11,130.13	484
4,644.25	8,470.20	23.75	24,613.65		11,485.97	36,099.62	485
762.99			887.49		459.27	1,346.76	486
2,245.61	414.75		11,381.92		6,611.03	17,992.95	487
4,597.32	200.50		6,679.07	540.00	1,065.66	8,284.73	488
547.23	3,949.54	59.00	9,566.72		2,155.74	11,722.46	489
672.39	650.50		4,045.85		1,748.40	5,794.25	490
245.21	432.50		1,718.55		1,795.42	3,513.97	491
428.75			472.00		501.84	973.84	492
1,863.83	2,728.00	77.63	10,167.90	1,136.75	5,253.82	16,558.47	493
841.12	1,328.00	177.63	3,399.35	626.02	988.97	5,014.34	494
4,648.21	3,599.18		9,706.16		3,519.20	13,225.36	495
298.30			453.50	727.61	1,078.46	2,259.57	496
627.57	154.75		1,300.26		1,831.90	3,132.16	497
4,392.37	10,369.29		39,656.60	15.75	9,483.28	49,155.63	498
4,772.55	8,537.50	610.01	17,963.92	1,104.52	14,665.73	33,734.17	499
3,148.49	13,332.80	622.23	26,545.03	2,855.07	7,479.32	36,879.42	500
1,640.68		143.50	2,145.29		420.19	2,565.48	501
1,735.29			2,429.47		536.94	2,966.41	502
1,013.95			9,123.09		2,632.44	11,756.13	503
632.63	385.00	17.00	3,357.01		1,209.09	4,566.10	504
2,302.48			2,989.46		2,359.19	5,348.65	505
4,873.79	2,657.25	102.55	9,434.08		6,417.41	15,851.49	506
523.10			691.28		724.30	1,415.58	507
2,917.31	18,764.36		27,740.29	2,061.57	6,236.09	36,037.95	508
879.20	600.05		2,248.07		152.45	2,400.52	509
6,791.96	4,820.25	453.00	38,914.58		3,935.39	42,849.97	510
504.78			504.78		423.66	928.44	511
649.14	690.00		1,477.18		1,151.23	2,628.41	512
5,745.05	2,990.00	651.41	24,629.30		15,397.13	40,026.43	513
	8,640.50		23,683.94		10,326.80	34,010.74	514
2,658.14			5,070.54		2,301.63	7,372.17	515
1,877.41	1,383.08		17,851.63		6,170.79	24,022.42	516
670.07			1,223.17	4.00	697.59	1,924.76	517
1,247.15	1,090.25		18,123.11	3,368.77	5,979.07	27,470.95	518

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
520	New Albin	513.09	28,079.80	977.68	
521	Newell	432.94	6,308.76	1,159.93	789.11
522	Newhall	526.88		243.13	
523	New Hartford	225.75	2,700.68	459.40	
524	New Liberty	187.00	530.00	80.75	
525	New London	2,029.71	23,908.22	1,553.78	163.00
526	New Market	127.47	49.72	1,376.21	183.32
527	New Providence	111.99		35.46	1.00
528	New Sharon	4,804.46	1,433.47	820.20	37.65
529	New Vienna	235.55	2,462.75		
530	New Virginia	265.72	75.00	139.87	10.00
531	Nichols	702.92	609.50	199.44	
532	Nodaway	632.79			
533	Nora Springs	634.59	3,155.31	611.44	229.09
534	Northboro	666.03		32.45	
535	North Buena Vista	40.00			
536	North English	250.56	1,606.82	688.70	158.20
537	North Liberty	400.84		18.50	10.00
538	North Washington	64.43			
539	Northwood	2,685.03	7,306.40	1,369.94	271.10
540	Norwalk	97.38		71.13	
541	Norway	496.36	549.78	606.89	29.00
542	Numa	175.34			17.00
543	Oakland	668.20	3,652.77	1,345.00	10.00
544	Oakville	588.46	29.29	228.21	24.50
545	Ocheyedan	395.97	4,638.96	1,223.21	32.15
546	Odebolt	2,909.00	7,310.92	2,120.47	1,549.11
547	Ogden	1,240.99	18,829.07	2,280.14	572.76
548	Okoboji	170.86	29.75	15.00	2.50
549	Olds	404.77	3.90	13.69	
550	Olin	1,953.17	8,792.62	870.00	181.26
551	Ollie	179.50		632.37	
552	Oneida	225.93			
553	Onslow	120.76	1,259.99	110.00	
554	Orange City	4,147.38	22,677.01		1,531.30
555	Orchard	23.80		9.95	
556	Orient	438.84	6,057.13		
557	Orleans	115.20			
558	Ossian	2,127.96	4,671.42		319.57
559	Osterdock	30.35			
560	Oto	281.01	3,915.49	408.62	
561	Ottosen	56.61	2,560.03	28.46	
562	Owasa	95.57	24.03		
563	Oxford	1,957.70	8,491.00	7.00	
564	Oxford Junction	955.30	1,873.09	59.60	
565	Oyens	175.22	54.04		
566	Pacific Junction	383.09		349.68	15.00
567	Packwood	50.00		24.00	
568	Palmer	410.35	6,994.43		
569	Palo	74.23			14.25
570	Panama	328.30	156.78		
571	Panora	1,163.34	18,995.03	338.00	14.27
572	Parkersburg	1,094.95	3,222.55	1,874.55	36.48
573	Parnell	126.00		341.00	
574	Paton	188.70	6,200.66	76.75	
575	Patterson	64.97			
576	Paullina	459.06	13,371.42	2,249.05	2.00
577	Persia	1,074.24	910.32		
578	Peru				
579	Peterson	244.81	2,401.62	402.30	57.85
580	Pierson	712.35	4,031.55	341.98	233.20
581	Pilot Mound	260.63	1,810.95	844.13	
582	Pioneer	31.40			1.00
583	Plisgah	157.29	1,891.87	75.50	
584	Plainfield	146.25		101.66	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
843.88			30,414.40	2,435.19	6,477.21	39,326.80	520
3,422.65	6,454.00	548.98	19,116.37	6,510.35	1,394.71	27,021.43	521
2,309.04		3,205.11	6,284.16		54.16	6,338.32	522
879.43	801.25	60.00	5,126.51	1,000.00	4,536.95	10,663.46	523
336.40	10.50		1,144.65		361.19	1,505.84	524
9,919.84	5,885.00		43,459.55		5,472.04	48,931.59	525
1,718.77		31.40	3,486.89		1,137.68	4,624.57	526
1,993.07			2,141.52	26.49	1,507.29	3,675.30	527
6,604.15	10,846.50		24,546.43	149.00	1,610.54	26,305.97	528
228.69			2,926.99		99.50	3,026.49	529
2,264.79			2,755.38		3,212.91	5,968.29	530
2,517.54		234.85	4,264.25		730.08	4,994.33	531
714.40			1,347.19		1,646.00	2,993.19	532
4,390.85	13,316.70	792.83	23,130.81		10,404.34	33,535.15	533
293.80	225.00	75.11	1,292.39	643.13	389.81	2,325.33	534
292.41			332.41		218.85	551.26	535
1,049.02	10,131.78		13,885.08	120.32	8,920.64	22,932.04	536
557.51			986.85		1,101.55	2,088.40	537
324.95	400.00		789.38		84.47	873.85	538
3,105.72	1,358.12		16,156.31		13,081.49	29,237.80	539
2,043.50			2,212.01		1,203.85	3,415.86	540
2,743.09	500.00	13.75	4,938.87		7,518.82	12,457.69	541
664.61			856.95		422.04	1,278.99	542
1,599.66	8,750.01	31.78	16,057.42	604.82	8,430.71	25,092.95	543
943.20	744.46		2,558.12		2,915.10	5,473.22	544
1,640.66	7,496.00	886.26	16,312.21	958.74	5,420.38	22,001.33	545
4,532.97	74,370.44	133.45	92,926.36		27,173.39	12,099.75	546
5,426.50	6,751.87	890.20	35,991.53	56.28	18,764.76	54,812.57	547
503.40		24.41	745.92		1,726.21	2,472.13	548
1,251.01			1,673.37		1,367.18	3,040.55	549
1,767.40	1,601.15		15,165.60	1,754.80	8,284.04	25,204.44	550
1,122.73			1,934.60	130.00	240.40	2,305.00	551
115.20			341.13		796.57	1,137.70	552
575.96	330.00		2,396.71		2,670.36	5,067.07	553
3,054.94	41,159.80		72,570.43		36,218.74	108,789.17	554
291.00		220.00	544.75	4,000.00	2,543.26	7,088.01	555
1,024.35	6,343.45		13,863.77	9,000.00	1,102.17	23,065.94	556
1,249.61			1,364.81		936.34	2,301.15	557
3,578.47	8,035.10	173.32	18,905.84	7,124.80	3,974.89	30,005.53	558
219.73			250.08		18.71	268.79	559
672.60	780.00		6,057.72		3,110.28	9,168.00	560
757.97	450.00		3,853.07		2,438.02	6,291.09	561
651.31			770.91		.49	771.40	562
3,377.64	1,033.58		14,866.92		3,092.03	17,958.95	563
3,898.98	4,317.50	38.31	11,142.78		3,230.56	14,373.34	564
778.30			1,007.56		6.04	1,013.60	565
1,434.31	23.03	13.22	2,218.33	479.30	.32	2,697.95	566
968.77	21.35		1,064.12		1,577.34	2,641.46	567
135.62	1,712.00		9,252.40		9,057.43	18,309.83	568
487.67			576.15		172.47	748.62	569
1,282.10	670.00		2,437.18		973.11	3,410.29	570
2,215.08	2,771.50	511.50	26,008.72	837.59	10,800.70	37,647.01	571
2,764.45	27,964.75	600.00	37,057.73		29,732.87	66,790.60	572
771.00			1,238.00		204.00	1,442.00	573
592.53	4,030.06		11,088.70		7,972.17	19,060.87	574
477.02		210.00	751.99		217.70	969.69	575
1,483.53	37,383.48	830.20	55,778.74	3,821.30	3,508.89	63,108.93	576
590.80	275.00		2,850.36		5,444.31	8,294.67	577
1,230.72			1,230.72		2,177.19	3,407.91	578
2,423.15	656.18		6,185.91		5,058.37	11,244.28	579
1,596.72	16,454.59	364.05	23,734.44	7,378.00	20,739.26	51,851.70	580
151.68		2.81	3,070.20	29.19	2,210.46	5,300.85	581
48.70			81.10		733.72	814.82	582
1,049.57	550.00	337.78	4,062.01	1,764.52	613.97	6,440.50	583
1,178.74			1,426.65		2,006.85	3,433.50	584

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
585	Plano	159.66			
586	Pleasanton	232.86	301.11	27.65	
587	Pleasant Plain	106.00			
588	Pleasantville	870.00	2,346.10	1,086.70	
589	Plover	345.74	13,250.91	128.86	
590	Plymouth	5,579.12	19,070.47		
591	Pocahontas	5,326.66	27,026.30	1,599.33	955.09
592	Polk City	35.00		39.30	
593	Pomeroy	2,721.55	12,046.24	326.75	64.90
594	Popejoy	349.24		153.55	28.00
595	Portsmouth	577.95	1,450.13	630.24	
596	Postville	4,277.18	3,951.12	1,040.64	31.60
597	Prairieburg	119.40	342.11	299.90	2.00
598	Prairie City	1,460.48	2,089.92	2,165.93	
599	Prescott	242.80	3,246.44	544.30	17.40
600	Preston	2,171.77	21,857.93	81.00	23.35
601	Primghar	520.91	8,176.64	1,189.88	347.57
602	Princeton	247.73	91.68	242.77	
603	Promise City	247.44	3,545.42	5.00	
604	Protivin	170.75	185.96		50.60
605	Pulaski	229.67		499.66	21.80
606	Quasqueton	924.10	51.31	30.82	
607	Quimby	786.90	2,004.30	425.79	4,767.60
608	Quincy				
609	Radcliffe	619.45	1,369.90	1,979.00	
610	Rake	182.97		64.28	2.00
611	Ralston	913.66			
612	Randalia	20.00			
613	Randolph	218.45	3,465.90	67.90	34.96
614	Rathbun	162.22		53.00	21.00
615	Readlyn	768.85	3,567.34	751.50	
616	Reasnor	30.67	328.17	2.00	
617	Redding	13.00	25.00		
618	Redfield	788.92	9,534.71	374.88	49.96
619	Reinbeck	1,014.38	12,410.04	1,434.09	50.00
620	Rembrandt	275.37	3,123.22	456.60	23.35
621	Remsen	1,113.54	1,693.58	1,456.22	4,592.03
622	Renwick	357.21	11,963.71	148.21	8.89
623	Riceville	625.23	2,500.99	540.00	152.90
624	Richland				
625	Ricketts	362.29	2,629.03	193.30	
626	Ridgeway	68.20	106.60		
627	Rinard	28.94	31.90	7.00	41.75
628	Ringsted	402.16	1,215.93	603.08	
629	Rippey	196.56	1,295.81	133.05	28.20
630	Riverside	249.90	251.38	75.30	3.80
631	Riverton	32.30	13.59	200.00	
632	Robins	56.50	4.00		802.71
633	Rock Falls	104.95		103.51	
634	Rockford	2,649.74	4,327.83	481.00	78.50
635	Rockingham	830.93		208.00	310.93
636	Rock Valley	7,624.92	6,112.40	19.00	292.85
637	Rockwell	596.08	1,107.28	1,333.20	
638	Rodman	68.00		49.10	
639	Rodney	110.50	1,820.91	66.00	
640	Roland	404.17	13,828.07	406.87	339.11
641	Rolfe	1,055.92	2,980.26	1,248.65	51.50
642	Rome	120.45		18.05	
643	Rose Hill	158.09		71.05	
644	Rossie	8.66	1,162.37		
645	Rowan	120.63		71.95	20.00
646	Rowley	140.40		96.75	
647	Royal	662.59	4,335.46	5.50	4.50
648	Rudd	539.62	1,034.10	465.00	
649	Runnells	170.62	107.48	266.20	35.00

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
407.40			567.06		798.54	1,365.60	585
206.60			768.22		417.39	1,185.61	586
388.87			494.87		77.01	571.88	587
2,208.50	11,565.50		18,076.80		11,883.55	29,960.35	588
280.82	570.25	370.38	14,946.96		2,644.20	17,591.16	589
920.04			25,569.63		4,724.40	30,294.03	590
2,317.64	16,670.00	62.85	53,957.87	571.01	28,587.56	83,116.44	591
1,304.31			1,378.61		388.74	1,767.35	592
96,000.00	35,718.89	1,525.00	148,403.33	6,097.15	27,009.99	181,510.47	593
1,018.43			1,549.22	260.00	179.26	1,988.48	594
602.96	730.00		4,081.28		1,873.72	5,955.00	595
551.74	24,315.00	59.12	34,226.40	4,446.37	29,680.64	68,353.41	596
180.58	125.00		1,068.90		376.63	1,445.62	597
2,779.48	407.49	503.13	9,415.43		4,195.21	13,610.64	598
659.34	1,190.00	10.50	5,910.78	350.00	2,646.97	8,907.75	599
2,176.31	5,552.43	105.80	31,968.68		3,664.25	35,632.93	600
3,576.95	1,836.27	1,471.29	17,119.51		8,653.98	25,773.49	601
2,207.86			2,790.04		352.81	3,142.85	602
388.79		1.97	4,188.62		69.42	4,258.04	603
675.29	201.00		1,283.60		532.22	1,815.82	604
1,563.56			2,314.69	1,058.12	1,209.13	4,581.94	605
810.33		8.35	1,824.91	131.17	121.51	2,077.59	606
184.96			8,169.55		10,064.23	18,833.78	607
1,915.47	4,395.40		10,279.22		1,968.42	12,247.64	608
459.75	343.75	15.00	1,067.75	1,432.56	1,535.39	4,035.70	610
			913.66	21.99	70.67	1,006.32	611
477.91			497.91		238.65	736.56	612
2,224.54	664.00	621.64	7,207.39		2,296.47	9,503.86	613
595.80			832.02			832.02	614
1,320.59	610.00		7,018.28		309.00	7,327.28	615
546.35		14.13	921.32		609.77	1,621.09	616
898.78			936.78		224.40	1,161.27	617
1,140.96	8,890.25		20,779.68	1,478.75	23,282.14	45,540.57	618
2,860.98	4,366.75	2,472.05	24,608.20		20,513.79	45,122.08	619
1,893.80	151.00	1,227.35	7,150.69	94.19	2,178.97	9,423.85	620
19,665.89		6,125.50	34,646.76		2,528.53	37,175.29	621
241.91	2,921.84	482.21	16,118.98	2,305.10	1,622.87	20,046.95	622
1,294.96	1,987.40	696.41	7,797.80	10,686.82	3,756.88	22,241.59	623
374.96	1,803.48		5,363.06		917.77	6,280.83	624
1,204.29	913.00		2,292.09		5,434.56	7,726.65	625
451.77			561.36	27.60	1,335.01	1,923.97	626
2,281.70	1,353.00		5,855.87		9,089.88	14,945.75	627
584.55	2,135.83	40.49	4,414.49		2,606.93	7,021.42	628
2,108.25	4,988.61	52.26	7,729.50	3,475.32	1,675.71	12,880.53	629
1,590.52			1,836.41		2,700.09	4,536.50	630
			863.21		184.47	1,047.68	631
114.47			322.93		221.70	544.63	632
1,429.43	7,260.69	324.46	16,551.65	5,340.18	8,359.99	30,251.82	633
3,313.29	2,016.37	508.88	7,188.40		633.82	7,821.72	634
862.21	10,830.92		25,742.30		410.99	26,153.29	635
1,486.86	3,937.50	144.50	8,605.42		2,812.96	11,418.38	636
388.45			505.55		812.46	1,318.01	637
171.05	132.00	56.18	2,356.64		1,195.69	3,552.33	638
699.84	6,519.02	256.49	22,453.57		16,238.17	38,691.74	639
2,152.70	4,155.76	1,294.93	12,939.72	2,015.61	3,468.80	18,424.22	640
162.55	52.15		353.20		89.82	443.02	641
1,454.74	1,075.00	2.00	2,760.88		26.63	2,787.51	642
12.75	257.82		1,441.60		1,314.25	2,755.85	643
1,210.10		250.00	1,672.73		26.04	1,698.77	644
621.47	40.00		898.71	300.00	300.03	1,498.74	645
1,775.83	2,557.56	14.17	9,355.61		2,183.42	11,539.03	646
2,377.54	4,431.43	188.53	9,036.22		6,025.19	15,061.41	647
794.74	860.00		2,234.04	422.86	2,167.13	4,824.03	648

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
650	Russell	229.98	288.66	588.36	
651	Ruthven	728.70	1,535.66	909.20	20.00
652	Rutland	9.12		98.05	
653	Ryan	147.69	1,108.78	1,010.17	264.50
654	St. Ansgar	453.51	5,518.45	1,052.36	
655	St. Anthony	150.45	9.85	321.73	
656	St. Charles	157.62	138.05	124.25	3.00
657	St. Lucas	5.00			
658	St. Mary's	26.83			
659	St. Olaf	42.25	826.07	48.17	
660	St. Paul (R. F. D. West Point)	193.25			
661	Sabula	1,691.37	6,023.48	2,497.81	
662	Salem	277.01	280.75	185.00	
663	Salix	121.15	1,754.92	10.00	
664	Sanborn	64,147	8,384.10	1,243.97	300.00
665	Sandyville (Via Ackworth)				
666	Searville	884.64	1.50	426.50	
667	Schaller	2,386.88	13,636.54	170.63	175.00
668	Schleswig	1,330.74	9,507.85	1,327.94	40,948.14
669	Seranton	335.20	3,428.51	1,200.96	14.71
670	Searsboro	306.89	61.01	25.96	
671	Sergeant Bluff	7,397.64	4,317.84	26.37	
672	Shambaugh	256.76		276.50	
673	Shannon City	214.70		180.00	
674	Sharpsburg	133.74		61.50	
675	Sheffield	1,745.78	1,847.61	1,825.29	572.71
676	Shelby	344.39	721.72	638.50	103.05
677	Sheldahl	53.00		59.00	
678	Shell Rock	529.28	4,449.88	2,377.55	
679	Shellsburg	253.38	1,331.76	1,575.39	44.72
680	Sibley	1,784.17	68,816.92	1,951.12	1,068.34
681	Sidney	202.50	9,786.03	329.68	
682	Silver City	203.71	83.67	201.40	
683	Sioux Center	964.61	4,783.00	1,223.40	174.02
684	Sioux Rapids	1,201.11	2,815.46	83.75	9.35
685	Slater	260.53	5,184.61	41.75	50.50
686	Sloan	80.28	1,499.03	480.00	
687	Smithland	3,206.75	2,378.66	60.00	38.38
688	Soldier	350.35	4,998.16		
689	Solon	514.48	3,433.33	719.88	
690	Somers	119.08	31.90		
691	South English	281.96	33.39	70.00	
692	Spillville	92.00	390.92		
693	Spirit Lake	3,281.56	8,650.38	2,773.44	1,330.05
694	Spragueville	44.94	6.00		
695	Springbrook	48.60			
696	Spring Hill	29.86			
697	Springville	287.70	266.10	767.36	
698	Stacyville	422.03	1,532.44	644.00	
699	Stanhope	111.23	1,587.97	180.00	
700	Stanley	78.89			19.00
701	Stanton	1,497.22	1,238.63	647.23	
702	Stanwood	428.36	1,262.64	185.80	
703	State Center	2,732.21	32,243.67	2,365.93	357.50
704	Steamboat Rock	113.93	27.35	172.00	75.87
705	Stockport	213.84	15.67	404.11	18.00
706	Stockton	147.89		27.36	
707	Story City	949.08	36,016.38	1,530.91	1,093.75
708	Stout	320.88		91.67	
709	Stratford	1,923.39	22,065.76	15.60	
710	Strawberry Point	305.94	34,856.47	1,331.20	394.88
711	Struble	468.81	803.04	225.15	
712	Sully	899.66	544.01	749.11	
713	Sumner	2,195.13	3,924.72	990.99	1,366.92
714	Superior	205.06	2,542.73	90.70	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
2,815.77			3,922.77	480.49	1,110.00	5,513.35	650
1,389.37	5,330.0	211.33	10,124.31		7,304.52	17,428.83	651
615.43			722.60		1,909.96	2,632.56	652
2,678.12	220.0	30.00	5,459.26		1,585.19	7,044.45	653
4,459.27	9,346.7	5.92	20,836.21		858.20	21,694.41	654
475.40	100.00		1,057.43		179.60	1,237.03	655
2,083.32			2,506.84		425.50	2,932.34	656
319.21			324.21		300.03	624.24	657
174.40		50.61	251.84	444.87	36.48	733.19	658
1,036.78			1,953.27		1,436.90	3,390.17	659
111.52			304.77		69.39	374.16	660
277.69			10,490.35		5,472.29	15,962.64	661
2,832.73			3,575.49		271.59	3,847.08	662
1,331.20	913.00		4,130.27		1,338.86	5,469.13	663
2,142.26	3,891.75	360.26	16,963.81	7,958.82	8,177.89	33,100.52	664
854.76	200.00		2,367.40		16.33	2,383.73	665
1,613.23	7,794.92	2,550.58	28,327.78		28,564.59	56,892.37	666
3,431.85	49,715.28	1,430.00	107,691.80		11,334.94	119,026.74	667
1,456.06	256.80	55.00	6,747.24	1,688.18	170.73	8,006.15	668
112.20			506.06		151.95	658.01	669
1,113.78	1,050.00	127.80	14,033.43		2,027.18	16,060.61	670
647.77	12.19	54.80	1,248.02	455.00	471.83	2,174.85	671
1,136.74	200.00	39.87	1,771.31	300.00	985.58	3,056.89	672
584.07	283.62		1,062.93		1,524.92	2,587.85	673
4,432.04	3,837.04	4.94	14,265.41	110.70	7,945.31	22,321.42	674
1,166.42	10,088.81		19,062.89	813.50	16,195.61	36,072.00	675
476.07			588.07		1,571.22	2,159.29	676
2,226.70	112.56	66.72	9,762.69	4,142.50	4,665.41	18,570.60	677
1,188.39		127.60	4,521.24	2,021.74	1,687.65	8,230.63	678
3,238.71	96,584.41	4,675.35	178,119.02	707.22	18,687.85	197,514.09	679
3,846.86	24,420.00	102.06	38,687.13	2,667.98	14,884.01	56,239.12	680
1,427.45		22.68	1,938.91	316.00	1,087.65	3,342.65	681
2,845.89	37,717.75		47,708.67	1,118.99	4,408.55	53,236.21	682
5,596.66	5,164.58	357.20	15,228.11	322.00	5,369.70	20,919.81	683
947.60	968.75		7,453.84	17.00	3,190.78	10,661.62	684
1,834.05	13,202.86	22.50	17,127.72		3,999.55	21,127.27	685
360.24	916.25	9.00	6,969.28			6,969.28	686
195.35	871.50		6,415.36	229.68	795.05	7,440.09	687
1,880.85			6,548.54		10,788.40	17,336.94	688
421.21			572.19		2,011.04	2,583.23	689
1,143.80			1,529.15		857.11	2,386.26	690
597.18	495.00	24.87	1,599.97	10.00	2,015.59	3,625.56	691
5,948.77	255,637.30	19,100.00	296,721.50	7,108.61	49,243.00	353,073.11	692
2,200.05			2,250.99		380.49	2,631.48	693
343.70			392.30		27.10	419.40	694
438.83			468.09		63.55	532.24	695
2,345.63			3,666.79		805.73	4,472.52	696
2,599.50	926.25		6,124.22		2,451.80	8,576.02	697
1,449.26	10,040.10		13,368.56		3,370.62	16,739.18	698
376.87			474.76		1,433.30	1,908.06	699
68,072.23	5,957.48		77,412.79		10,625.96	88,038.75	700
3,266.19		130.40	5,273.39	1,500.00	543.27	7,316.66	701
4,957.77	4,247.50	9,626.67	56,531.25	6.25	23,261.43	79,798.93	702
1,271.26	107.00		1,767.41		112.71	1,880.12	703
843.76	5.00	38.00	1,537.88	400.00	737.91	2,675.79	704
360.53			535.78		242.53	778.31	705
3,042.93	9,159.50	148.04	51,940.59	3,571.85	53,081.55	108,593.99	706
1,526.41	535.75		2,474.71		11,241.63	13,716.34	707
664.84	14,568.86	280.61	39,519.06	2,368.00	2,481.76	44,968.82	708
1,771.56	6,842.03	3,264.93	48,767.01	10,477.97	9,705.06	68,950.04	709
145.91		87.33	1,730.24	1,269.04	16.25	3,015.53	710
1,036.52	790.75	163.81	4,183.86	27.50	6,289.06	10,500.42	711
4,482.99	20,716.83	222.50	83,900.08	4,700.00	17,035.33	55,635.41	712
1,124.20	811.35		4,774.04		2,806.65	7,080.69	713

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
715	Sutherland	475.00	7,193.50	1,247.69	243.65
716	Swalesdale	177.35	90.00	206.15	
717	Swan	172.75			20.85
718	Swea City	814.00	978.68	631.37	695.89
719	Tabor	375.78	21,986.49	1,478.63	84.10
720	Templeton	486.28	3,442.21	875.00	3.75
721	Tennant	349.78	5,736.20	50.00	
722	Terril	1,028.60	1,488.78	404.39	
723	Thayer	731.95	273.30		
724	Thompson	593.95	2,080.84	1,288.48	10.00
725	Thor	442.11	32.50	168.60	
726	Thornburg	61.59	257.00	67.20	150.90
727	Thornton	286.97	58.40	275.07	10.00
728	Thurman	172.65	182.60	371.80	
729	Tiffin	143.12			
730	Tingley	236.59	5,469.63	90.00	
731	Titonka	199.60		946.40	
732	Toronto	257.61		69.00	
733	Traer	1,461.32	36,525.26	1,539.69	80.23
734	Treynor	358.77		23.25	67.50
735	Tripoli	1,821.31	1,754.74	1,330.56	
736	Truesdale	105.00	1,060.49		
737	Truro	131.00	68.04	120.00	
738	Turin	208.82			
739	Udell	136.30			
740	Underwood	1,582.06	718.43		
741	Union	750.00	1,728.10	1,405.00	450.00
742	Unionville	91.46	358.26		
743	University Park	35.32		28.67	
744	Urbana	298.36	3,758.75	275.98	12.00
745	Urbandale	51.10		306.00	86.00
746	Ute	1,396.37	6,587.99	368.00	
747	Vall	331.26	5,085.47	2,041.62	68.00
748	Valeria	49.59			
749	Van Horn	581.25	1,312.26	170.00	150.00
750	Van Meter	266.94	93.00		
751	Van Wert	87.38			8.70
752	Varina	231.40	2,567.77	404.88	30.35
753	Victor	353.49	2,881.78	909.00	259.20
754	Vincent	232.94	103.33	300.75	31.65
755	Vining	37.61			
756	Volga City	183.93		54.00	
757	Wadena	138.12	190.32		
758	Walcott	240.21	1,088.32	1,388.32	
759	Walker	434.15	1,916.69	77.80	
760	Walingford	57.00		256.66	
761	Wall Lake	1,322.87	7,741.09	1,068.00	332.00
762	Walnut	1,682.33	19,313.97	600.00	99.00
763	Wapello	970.90	2,489.53	1,629.66	60.00
764	Washta	183.25	432.17		
765	Waterville	52.50	4,275.31	104.77	
766	Waucoma	532.49	70.00	1,249.07	
767	Waukee	1,348.76	6,228.94		
768	Wayland	417.98	22.00	519.35	
769	Webb	161.15	380.12		
770	Webster	136.94			
771	Weldon	196.25		2.50	11.50
772	Wellman	1,048.79	6,492.26	675.00	
773	Wellsburg	1,116.45	2,593.18	574.65	34.67
774	Welton	12.05			
775	Wesley	185.72	1,354.33	265.00	8.00
776	West Bend	888.94	7,637.23	748.60	
777	West Branch	429.94	4,396.32	1,608.56	175.30
778	West Burlington	1,266.79	3,478.31	524.80	310.00
779	West Chester	217.90	365.65		

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
4,005.07	678.44		13,843.35		12,636.39	26,479.74	715
212.34	602.08		1,287.92		505.04	1,792.96	716
285.65	78.78		558.03		190.70	748.73	717
1,980.52	10,669.84	264.98	16,035.28	1,104.25	8,461.71	25,601.24	718
2,525.73	18,760.42	411.10	45,622.30	24,094.03	16,925.89	86,642.22	719
808.28	270.00	3.27	5,888.79		2,216.26	8,105.05	720
111.06	162.50	3.00	6,412.54		1,916.24	8,328.78	721
429.85	1,461.50	1.37	4,814.49		7,765.44	12,579.93	722
84.60			1,089.85		318.07	1,407.92	723
2,019.95	1,864.50		7,857.72	1,896.56	5,213.13	14,967.41	724
980.75	587.50		2,211.46		273.78	2,485.24	725
97.29			633.89		1,065.14	1,699.03	726
1,553.14	247.17		2,430.75		3,064.07	5,494.82	727
799.51		100.71	1,627.27		1,010.56	2,637.83	728
418.75	217.66	20.61	800.14	62.39	26.15	888.68	729
793.78	1,284.40		7,874.40		1,308.81	9,183.21	730
2,585.35			3,731.35		1,030.80	4,762.15	731
583.30			909.91		610.11	1,520.02	732
2,762.34	5,317.83	19.95	47,706.62	1,668.90	25,944.68	75,320.20	733
650.60	715.25	287.30	2,102.67		6,293.15	8,395.82	734
3,129.67	2,996.50		11,029.78		1,866.06	12,895.84	735
393.26	1,624.86		3,192.61		443.00	3,635.61	736
1,579.08		20.00	1,918.12		2,077.19	3,995.31	737
212.63			421.45		620.74	1,042.19	738
364.90	490.83		992.03		806.64	1,798.67	739
170.20	1,150.00		3,620.69	974.01	3,552.61	8,147.31	740
1,443.34	1,381.50		7,157.94		8,882.61	16,040.55	741
241.14	150.00	7.85	848.21	162.75	1,200.83	2,211.79	742
449.00	204.58		717.57		490.37	1,207.94	743
185.40	1,440.00		5,970.49		3,494.71	9,465.20	744
1,027.61	92.53	2.60	1,565.84	467.02	2,154.15	4,157.01	745
936.64	21,388.68	1,003.12	31,680.80	333.22	8,146.32	40,100.34	746
642.42	8,145.25		16,314.02		106.69	16,420.71	747
224.30	150.00		423.89	28.00	2,929.47	3,381.36	748
2,461.70	1,838.33		6,513.54		10,513.04	17,026.58	749
849.22		232.46	1,441.62	1,632.14	464.26	3,538.02	750
804.88			900.96		1,671.54	2,572.50	751
190.05	600.00	5.03	4,029.48		2,753.73	6,783.21	752
3,972.98	180.00	12.43	8,568.88	110.56	3,118.31	11,797.75	753
509.03	1,693.33		2,871.03		190.61	3,061.64	754
535.36	354.00		926.97		506.24	1,432.21	755
2,027.72		194.70	2,460.35		861.97	3,322.32	756
584.13		.35	912.92		442.96	1,355.88	757
2,078.21		521.81	5,316.87	6,800.00	2,486.11	14,602.98	758
1,140.13		1,045.61	4,614.38	3,432.77	769.26	8,816.41	759
777.88			1,091.54	300.00	2,975.84	4,367.38	760
1,834.52	8,786.02		21,084.50		22,598.24	43,682.74	761
1,366.03	12,281.16		35,342.49		5,666.74	41,009.23	762
4,801.36	30,033.75	638.66	40,623.86	13,622.12	8,598.72	62,844.70	763
1,624.39	5,499.00		7,738.81		16,089.56	23,828.37	764
1,102.00	448.00		5,982.58		1,346.86	7,329.44	765
1,237.58		90.00	3,179.14	2,900.25	1,019.30	7,098.69	766
2,909.12	734.00		11,230.82		8,670.70	19,951.52	767
2,787.79	32.50		3,779.62		5,688.31	9,467.93	768
280.97			822.24		2,278.61	3,100.85	769
576.81		50.00	763.75		918.22	1,681.97	770
994.48			1,204.73		435.48	1,640.21	771
6,043.00			14,259.05		2,153.93	16,412.08	772
2,144.31	12,131.58		18,594.84		8,935.20	27,530.04	773
344.40			356.45		1,556.81	1,913.26	774
1,030.75	3,646.64	21.19	6,511.63	202.51	2,850.62	9,564.76	775
240.00	4,340.00		13,854.77		2,995.53	10,850.30	776
5,161.04	7,399.78	93.10	19,264.04		8,696.51	27,960.55	777
903.39	2,233.00	78.58	8,794.87		4,886.23	13,681.10	778
562.86		333.08	1,479.49		328.22	1,807.71	779

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

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
780	Westfield	291.52	1,632.12	14.50	
781	Westgate	227.59	611.04	88.00	
782	West Liberty	2,929.94	30,874.97	2,007.50	1,475.25
783	West Mitchell (P. O. Mitchell)	32.00			
784	Westphalia	115.92			
785	West Okoboji	941.33			
786	West Point	856.33	5,175.95	495.65	5.00
787	West Side	1,532.46	694.50	22.81	334.50
788	West Union	2,188.09	15,997.81	8,143.78	29,037.84
789	Wheatland	519.74	1,789.88	1,336.60	5.00
790	Whiting	782.62	11,357.43	223.83	30.61
791	Whittemore	552.82	6,902.46	248.40	
792	Whitten	159.20	6.65	21.00	
793	Willey (Carroll P. O.)	54.24			
794	Williams	541.85	1,950.60	514.00	89.37
795	Williamsburg	3,633.66	4,269.09	2,467.20	2,785.23
796	Williamson	464.23		959.06	
797	Wilton Junction	835.21	17,550.81	1,744.44	9.25
798	Winfield	2,837.76	4,448.42	30.80	
799	Winthrop	2,769.34	10,143.63		
800	Wiota	139.25		3.25	5.00
801	Woden	80.19		10.00	
802	Woodbine	1,492.82	6,462.04	4,777.50	
803	Woodburn	88.94	254.34	132.00	12.00
804	Woodward	1,087.27	20,088.52	174.15	76.00
805	Woolstock	170.00	2,999.30	306.54	
806	Worthington	264.58		138.23	
807	Wyoming	1,940.56	1,717.56	15.05	
808	Yale	410.90	907.07	290.65	
809	Yetter	161.40			
810	Yorktown	867.93	31.19	214.00	2.75
811	Zearing	346.54	1,670.31	637.40	32.18
812	Zwingle	47.73		58.75	

OUTSTANDING APRIL 1, 1925—BALANCE CASH MARCH 31, 1926—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1925	Cash balance March 31, 1926	Grand total for year	Number
324.28	847.94	066.70	3,777.06	692.60	1,274.58	5,744.33	780
516.42	1,607.00	82.26	3,182.31	-----	298.40	3,430.71	781
2,522.79	4,464.00	-----	44,274.45	-----	28,478.63	72,753.08	782
193.85	-----	-----	225.85	-----	8.77	234.62	783
216.43	-----	-----	332.35	-----	219.13	551.48	784
195.50	-----	-----	1,136.83	-----	-----	1,136.83	785
1,607.37	8,223.98	145.37	16,509.65	1,760.00	7,897.94	26,167.59	786
1,144.30	867.50	-----	4,096.07	-----	4,308.06	8,404.13	787
3,657.32	21,631.45	1,314.09	81,970.38	6,293.35	15,037.16	103,300.89	788
1,990.07	-----	30.25	5,671.54	667.82	3,263.14	9,602.50	789
773.11	257.85	1,777.16	15,202.61	-----	10,193.16	25,395.77	790
976.57	2,434.00	-----	11,114.25	-----	8,320.15	19,434.40	791
534.98	-----	-----	721.83	-----	1,336.99	2,058.82	792
75.63	-----	50.00	179.87	-----	633.11	812.98	793
1,576.66	6,840.75	228.06	11,741.29	-----	9,378.45	21,119.74	794
4,978.83	36,405.48	-----	54,539.49	561.28	36,003.25	91,104.02	795
498.32	-----	170.39	2,092.00	756.49	234.89	3,083.38	796
2,777.96	2,745.00	20.00	25,682.67	37.50	4,727.31	30,447.48	797
338.85	16,780.52	265.67	24,702.02	4,993.92	2,325.70	32,021.64	798
-----	-----	-----	12,912.97	-----	396.42	13,309.39	799
480.45	1,619.76	2.24	2,249.95	-----	2,774.36	5,024.31	800
762.57	372.00	-----	1,224.76	-----	1,062.92	2,287.68	801
2,679.55	29,200.00	-----	44,611.91	-----	34,041.56	78,653.47	802
1,086.97	-----	6.07	1,580.32	-----	200.12	1,780.44	803
1,141.21	7,986.45	-----	30,553.60	-----	1,893.74	32,447.34	804
196.05	696.25	-----	4,368.14	7.00	9,298.09	13,673.83	805
437.00	-----	-----	839.81	-----	414.48	1,254.29	806
1,900.05	925.00	-----	6,498.22	-----	2,282.42	8,780.64	807
988.32	1,795.00	65.65	4,457.59	-----	7,850.28	12,307.87	808
212.15	-----	-----	373.55	-----	822.23	1,195.78	809
526.27	184.00	-----	1,826.14	-----	824.33	2,650.47	810
1,623.21	2,040.00	-----	6,349.64	-----	3,586.66	9,936.30	811
637.79	-----	186.00	930.27	300.00	659.23	1,889.55	812

TABLE NO. 3—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
	Grand totals	\$ 4,881,784.49	\$ 3,637,378.85	\$ 145,098.45	\$ 346,380.89
1	Ackley	22,000.00	13,600.00	14,197.00	8,769.51
2	Ackworth	2,500.00			
3	Adair	11,500.00	3,500.00		3,543.00
4	Adel	1,000.00	30,200.00		
5	Afton	2,500.00	18,300.00		
6	Agency				
7	Ainsworth		4,300.00		
8	Akron	11,500.00	37,500.00		4,299.77
9	Albert City		23,700.00		
10	Albion				
11	Alburnett				250.00
12	Alden	19,213.69			
13	Alexander		4,500.00		
14	Allerton		500.00		
15	Allison	3,600.00	7,650.00		594.25
16	Alta	35,000.00			4,484.80
17	Alta Vista				
18	Alton	25,000.00			
19	Altoona				
20	Alvord	7,500.00			
21	Andover				
22	Andrew				
23	Anita	58,210.40	4,000.00		2,741.74
24	Ankeny	20,000.00			
25	Anthon	8,100.00	12,500.00		49.40
26	Aplington		15,500.00		
27	Arcadia	5,900.00			
28	Archer				725.00
29	Aredale				
30	Arion	1,500.00			
31	Arispe		2,500.00		501.21
32	Arlington		20,500.00		
33	Armstrong	7,600.00	19,000.00		
34	Arnolds Park	14,100.00	24,500.00		3,144.34
35	Arthur	2,000.00			
36	Ashton				800.00
37	Aspinwall		2,000.00		
38	Atalissa	500.00			
39	Athelstan				
40	Atkins	3,000.00			609.95
41	Auburn		32,400.00		
42	Aurelia		3,500.00	6,000.00	87.14
43	Aurora				
44	Avoca	17,000.00	15,000.00	952.74	
45	Ayrshire	23,200.00			9,756.73
46	Badger	12,000.00			
47	Bagley	11,500.00	4,500.00		6,801.25
48	Bailey				
49	Baldwin				
50	Bancroft	15,500.00	14,500.00		
51	Barnes City		2,000.00		
52	Barnum				
53	Bassett				
54	Batavia				
55	Battle Creek	21,500.00			4,300.00
56	Baxter	16,500.00	25,000.00		
57	Bayard		14,300.00		
58	Beacon				
59	Beaconsfield		4,500.00		
60	Beaman				1,295.52
61	Beaver	7,000.00			
62	Bellevue				
63	Belmond	7,500.00	14,500.00		
64	Bennett		500.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
\$ 125,410.00	\$ 85,995.48	\$ 9,222,057.16	\$ 3,837,546.79	\$ 271,528.66	\$ 20,412.96	\$ 4,129,488.41	
		54,000.51		41,425.77		41,425.77	1
		2,500.00					2
		18,543.00	20,270.59			20,270.59	3
		31,200.00	8,400.00			8,400.00	4
		20,800.00					5
							6
		4,300.00					7
		53,299.77		1,500.00		1,500.00	8
		23,700.00					9
							10
		250.00					11
		19,213.69	16,100.00			16,100.00	12
	2,200.00	6,700.00					13
		500.00					14
	5,000.00	16,844.25	21,400.00			21,400.00	15
		39,484.80	5,500.00			5,500.00	16
							17
		25,000.00					18
							19
		7,500.00					20
							21
							22
		65,952.14	98,801.54			98,801.54	23
		20,000.00					24
		20,649.40					25
		15,500.00					26
		5,900.00					27
		725.00					28
							29
		1,500.00					30
		3,001.21					31
		20,500.00	11,981.00			11,981.00	32
		26,600.00					33
		41,744.34	45,763.98			45,763.98	34
		2,000.00					35
		800.00					36
		2,000.00					37
		500.00					38
							39
		3,009.95					40
		32,400.00					41
		9,587.14					42
							43
		32,952.74	20,000.00			20,000.00	44
		32,956.73					45
		12,000.00					46
		22,801.25					47
							48
							49
		30,000.00	36,000.00			36,000.00	50
		2,000.00					51
							52
							53
		25,800.00	2,500.00			2,500.00	54
		41,500.00	2,000.00			2,000.00	55
		14,300.00					56
							57
							58
		4,500.00					59
		1,295.52					60
20.00		7,020.00					61
			7,504.76			7,504.76	62
		22,000.00	11,220.71			11,220.71	63
		500.00					64

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
65	Benton				
66	Berkley				
67	Bernard				776.00
68	Bertram				
69	Bevington				
70	Birmingham				
71	Blairsburg				1,255.17
72	Blairstown	3,000.00	6,500.00	11,000.00	6,000.00
73	Blakesburg				
74	Blanchard		1,000.00		265.00
75	Blencoe				
76	Blockton	8,000.00			
77	Blue Grass	2,100.00			
78	Bode	9,500.00	14,500.00		
79	Bonaparte				
80	Bondurant	2,000.00			
81	Bouton				
82	Boxholm				
83	Boyden		6,500.00		129.30
84	Braddyville				805.29
85	Bradgate	10,000.00			
86	Brandon	20,000.00			
87	Brayton				
88	Breda	7,200.00			
89	Bridgewater				
90	Brighton	48,300.00			
91	Bristow	15,000.00	2,500.00	300.00	
92	Britt	35,000.00			
93	Brooklyn	38,500.00			343.06
94	Brunsville	7,000.00			
95	Buckeye	2,500.00			1,000.00
96	Buck Grove	4,500.00			
97	Buffalo	1,000.00			
98	Buffalo Center	11,400.00			4,149.25
99	Burt	13,500.00	11,000.00		250.00
100	Bussey				
101	Calamus				
102	Callendar		11,500.00		
103	Calmar	8,300.00	17,250.00		
104	Calumet				288.76
105	Camanche				
106	Cambridge		10,000.00		1,784.07
107	Cantril				
108	Carbon				
109	Carlisle				
110	Carpenter	7,900.00			
111	Carson	11,500.00			
112	Cascade	27,500.00	16,000.00		6,578.86
113	Casey		10,000.00		
114	Castalia		2,000.00		
115	Castana	3,000.00	11,500.00		
116	Castle Hill (R. F. D. Waterloo)	2,500.00			
117	Cedar Heights (R. F. F. Waterloo)				1,400.00
118	Center Junction	3,200.00			
119	Center Point	7,000.00			
120	Central City	9,000.00	10,000.00		
121	Charlotte		9,000.00		
122	Charter Oak		36,500.00		
123	Chatsworth				
124	Chelsea	7,000.00			310.00
125	Chester				
126	Chillicothe				
127	Churdan	32,000.00			10.10
128	Cincinnati				500.00
129	Clare		9,500.00		
130	Clarence	7,000.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							65
							66
		776.00					67
							68
							69
							70
		1,255.17					71
		26,500.00		975.82		975.82	72
							73
		1,265.00					74
							75
		8,000.00					76
		2,100.00					77
		24,000.00	7,500.00			7,500.00	78
							79
		2,000.00					80
							81
							82
	0,700.00	13,329.30	5,000.00			5,000.00	83
		805.29					84
		10,000.00					85
		20,000.00	11,600.00			11,600.00	86
							87
		7,200.00					88
							89
		48,300.00	5,500.00			5,500.00	90
		17,800.00					91
		35,000.00					92
		38,843.06					93
		7,000.00					94
		3,500.00					95
		4,500.00					96
		1,000.00					97
		15,549.25					98
		24,750.00	1,500.00			1,500.00	99
							100
							101
		11,500.00					102
		25,550.00					103
		288.76					104
							105
		11,784.07					106
							107
							108
							109
		7,900.00					110
		11,500.00	7,500.00			7,500.00	111
		50,078.86	35,000.00			35,000.00	112
		10,000.00					113
		2,000.00					114
		14,500.00					115
		2,500.00	3,800.00			3,800.00	116
		1,400.00	77,200.00			77,200.00	117
		3,200.00					118
		7,000.00					119
		19,000.00	10,642.49			10,642.49	120
		9,000.00					121
		36,500.00	4,500.00			4,500.00	122
							123
		7,310.00					124
							125
							126
		32,010.10	4,900.00			4,900.00	127
		500.00					128
		9,500.00					129
		7,000.00					130

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
131	Clarksville	20,000.00			1,137.02
132	Clayton				
133	Clearfield				1.50
134	Cleghorn				
135	Clemons				200.00
136	Clermont	29,000.00	7,000.00		27.20
137	Clio				205.59
138	Clover Hills (via Valley Jet.)				
139	Clutier		6,500.00		
140	Coburg				
141	Coggon	3,500.00			
142	Coin		18,400.00		
143	Colesburg				
144	College Springs				
145	Collins				
146	Colo	14,500.00			
147	Columbus City				
148	Columbus Junction	3,000.00	26,500.00		
149	Colwell	3,500.00			151.35
150	Conesville				
151	Conrad	3,500.00			
152	Conway				100.00
153	Coon Rapids	34,000.00			1.40
154	Coppock				
155	Coralville (via Iowa City Route)				
156	Correctionville	9,500.00			
157	Corwith	6,000.00	5,000.00	5,500.00	1,000.00
158	Corydon	43,611.16	100,900.00		3,224.78
159	Cotter				
160	Coulter	18,000.00			
161	Craig				
162	Crawfordsville	14,500.00			
163	Cromwell				
164	Crystal Lake	1,800.00			
165	Cumberland				
166	Cumming				885.80
167	Curlew	3,500.00			
168	Cushing				250.00
169	Cylinder		4,000.00		
170	Dakota City	2,700.00	11,000.00		
171	Dallas	1,500.00			
172	Dallas Center	17,500.00			3.50
173	Dana				
174	Danbury	18,700.00			319.99
175	Danville				500.00
176	Davis City	14,000.00			
177	Dawson	5,000.00			
178	Dayton	32,000.00	12,500.00		523.30
179	Decatur City				56.23
180	Dedham	4,000.00			
181	Deep River	4,500.00			
182	Defiance				
183	Delaware				
184	Delhi				
185	Delmar	5,000.00			
186	Deloit		10,000.00		
187	Delphos				
188	Delta				
189	Denver		11,936.00		687.50
190	Derby				
191	De Soto				
192	Dexter	9,500.00	45,200.00		
193	Diagonal	27,000.00			
194	Dickens	2,500.00			
195	Dike	2,000.00			400.00
196	Dixon	4,500.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		21,137.02	9,164.88			9,164.88	131
		1.50					132
							133
		200.00					134
		36,027.20					135
		205.59					136
							137
		6,500.00					138
							139
		3,500.00					140
		18,400.00					141
							142
							143
							144
							145
		14,500.00					146
							147
		29,500.00					148
		3,651.35					149
							150
		3,500.00					151
		100.00	4,500.00			4,500.00	152
		34,001.40					153
							154
							155
		9,500.00					156
	4,700.00	22,200.00	30,000.00			30,000.00	157
		147,735.94	1,453.73			1,453.73	158
							159
		18,000.00					160
							161
		14,500.00					162
							163
		1,800.00					164
							165
		885.80					166
		3,500.00					167
		250.00	8,112.35			8,112.35	168
		4,000.00					169
		13,700.00					170
		1,500.00					171
		17,503.50					172
							173
		19,019.99	4,500.00			4,500.00	174
		500.00					175
		14,000.00					176
		5,000.00					177
		45,023.30	15,389.37			15,389.37	178
		56.23					179
		4,000.00					180
		4,500.00					181
							182
							183
							184
		5,000.00					185
		10,000.00					186
							187
							188
		12,623.50					189
							190
							191
	550.00	55,250.00	28,100.00		252.96	28,352.96	192
		27,000.00					193
		2,500.00					194
		2,400.00					195
		4,500.00					196

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
197	Dolliver	4,500.00			
198	Donahue		3,500.00		
199	Donnan				
200	Donnellson		8,000.00		
201	Doon	20,300.00			1,750.00
202	Dougherty	3,000.00			
203	Dow City	2,800.00	6,000.00		1,333.70
204	Dows	9,000.00			
205	Drakesville				
206	Dumont		13,100.00		7.80
207	Duncombe	6,800.00			1,260.74
208	Dundee				
209	Dunkerton				
210	Dunlap	24,000.00	32,000.00		3.94
211	Durant	16,600.00			
212	Dysart	25,500.00	8,000.00		
213	Earlham	23,300.00	8,000.00		
214	Earling				
215	Earlville				
216	Early	13,100.00	17,500.00		1,701.42
217	Eddyville	5,300.00	16,000.00		857.68
218	Edenville (Rhodes P. O.)	6,500.00			
219	Edgewood	24,000.00			949.40
220	Elberon				
221	Eldridge		1,000.00		
222	Elgin	27,500.00			123.39
223	Elkader				8,292.06
224	Elkhart		9,000.00		
225	Elk Horn	8,000.00			
226	Elkport				1,731.33
227	Elliott	8,600.00	2,000.00		
228	Ellston				312.07
229	Ellsworth		15,500.00		
230	Elma	13,000.00	9,000.00		
231	Ely				
232	Emerson				
233	Epworth	5,500.00	2,000.00		
234	Essex				
235	Everly	31,500.00			
236	Exira	7,000.00	23,500.00		
237	Exline				3,053.50
238	Fairbank	10,000.00	4,000.00		
239	Farley		13,800.00		
240	Farmersburg				
241	Farmington				934.54
242	Farnhamville		13,000.00	2,000.00	
243	Farragut	33,500.00			
244	Fayette	1,000.00	3,500.00	600.00	
245	Fenton	17,000.00			
246	Ferguson	4,500.00			693.20
247	Fertile	4,000.00			
248	Floris				
249	Floyd	15,500.00			
250	Fonda				
251	Fontanelle		18,000.00		22.50
252	Fort Atkinson				
253	Postoria	8,000.00			
254	Franklin				
255	Fraser				
256	Fredricksburg		4,500.00		
257	Frederika				
258	Fredonia (Via R. F. D. Letts)				
259	Fremont				
260	Galt		9,000.00		
261	Galva				
262	Garber				1,326.69

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		4,500.00					197
		3,500.00					198
		8,000.00					199
		22,050.00	18,500.00			18,500.00	200
		3,000.00					201
		10,133.70	9,000.00			9,000.00	202
		9,000.00					203
							204
		13,107.80	17,700.00			17,700.00	205
		8,060.74					206
							207
							208
	12,000.00	68,003.94	6,000.00	114,730.82		120,730.82	209
		16,600.00	3,520.07			3,520.07	210
		33,500.00	12,241.50			12,241.50	211
		31,300.00					212
							213
							214
		32,301.42					215
		22,157.68					216
		6,500.00					217
		24,949.40					218
							219
		1,000.00					220
		27,623.39					221
		8,292.06					222
		9,000.00					223
		8,000.00					224
		1,731.33					225
		10,600.00	31,500.00			31,500.00	226
		312.07					227
		15,500.00					228
		22,000.00	10,200.00			10,200.00	229
							230
		7,500.00					231
							232
		31,500.00					233
		30,500.00	23,000.00			23,000.00	234
		3,053.50					235
		14,000.00					236
		13,800.00					237
							238
		934.54					239
		15,000.00					240
		33,500.00					241
		5,700.00					242
		17,000.00					243
		5,193.20					244
		4,000.00					245
							246
		15,500.00					247
							248
		18,022.50					249
							250
		8,000.00					251
							252
							253
		4,500.00					254
							255
							256
							257
		9,000.00					258
							259
		1,326.00					260
							261
							262

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
263	Garden Grove	1,850.00			
264	Garnavillo				
265	Garner	33,500.00	2,500.00		
266	Garrison				
267	Garwin		21,000.00		
268	Geneva				
269	George	2,500.00	6,000.00		
270	Gilbert		6,500.00		
271	Gilbertville				
272	Gilman		2,000.00		1,489.57
273	Gilmore City		37,500.00		1,814.39
274	Gladbrook		25,500.00		
275	Glidden	6,000.00	4,500.00	10,500.00	262.72
276	Goldfield	12,000.00	7,000.00		
277	Goodell				
278	Goose Lake	1,900.00			
279	Gowrie	3,900.00	11,000.00		64.60
280	Graettinger				
281	Grafton		10,000.00		
282	Graf				
283	Grand Junction	48,500.00			1,200.00
284	Grand Mound				
285	Grand River				
286	Grandview	2,000.00			2,000.00
287	Granger	18,000.00			250.00
288	Grant				268.00
289	Grant City (Via Auburn)				
290	Granville	13,000.00			2,542.18
291	Gravity				
292	Gray		12,000.00		698.57
293	Greeley				
294	Greene	14,000.00			1,536.00
295	Greenfield	69,000.00			
296	Green Island				
297	Greenville	4,000.00			100.00
298	Grimes				
299	Griswold	6,500.00	5,000.00		20.56
300	Grundy Center	6,483.35			
301	Gruver				
302	Guernsey	2,500.00			
303	Guthrie Center	38,321.17	2,000.00		4,288.59
304	Guttenberg				
305	Halbur				
306	Hamilton				
307	Hancock				
308	Hanlontown	8,000.00			
309	Hansell				173.49
310	Harcourt	5,000.00			
311	Hardy	6,700.00			
312	Harper				
313	Harpers Ferry		2,450.00		
314	Harris	4,500.00			18.40
315	Hartford		5,500.00		
316	Hartley		98,900.00		541.75
317	Hartwick				
318	Harvey				
319	Hastings				
320	Havelock	8,800.00			277.70
321	Hawkeye		13,000.00	500.00	
322	Hayesville	2,200.00			
323	Hazleton				
324	Hedrick	8,000.00	11,000.00		
325	Henderson				
326	Hepburn				
327	Hills				
328	Hillsboro				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		1,850.00					263
41,000.00		77,000.00	106,916.96			106,916.96	264
		21,000.00					265
		8,500.00	25,219.71	3,100.00		28,319.71	266
		6,500.00					267
		3,489.57					268
		39,314.39	62,000.00			62,000.00	269
		25,500.00					270
10,000.00		31,262.72	10,500.00			10,500.00	271
		19,000.00					272
		1,900.00					273
18,000.00		32,964.00	9,800.00			9,800.00	274
		10,000.00					275
		49,700.00	16,798.57			16,798.57	276
		4,000.00					277
		18,250.00					278
		268.00					279
		15,542.18	5,900.00			5,900.00	280
		12,608.57					281
		15,536.00	2,450.00			2,450.00	282
		69,000.00					283
		4,100.00					284
		11,520.56					285
		6,483.35		1,350.00		1,350.00	286
		2,500.00					287
		44,609.76					288
							289
							290
							291
		8,000.00					292
		173.49					293
		5,000.00					294
		6,700.00					295
		2,450.00					296
		4,518.40	14,200.00			14,200.00	297
		5,500.00					298
		99,441.75	74,497.27			74,497.27	299
							300
		9,077.70					301
		13,500.00					302
		2,200.00					303
		19,000.00	19,213.75			19,213.75	304
							305
							306
							307
							308
							309
							310
							311
							312
							313
							314
							315
							316
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							323
							324
							325
							326
							327
							328

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
329	Hinton		8,000.00		
330	Holland				
331	Holstein	15,500.00	68,000.00		
332	Holy Cross (Via N. Buena Vista)				
333	Hopeville				
334	Hopkinton		7,036.50		
335	Hornick	2,000.00	9,000.00		
336	Hospers	9,000.00	16,000.00		
337	Hubbard				19.80
338	Hudson				
339	Hull	4,500.00	8,500.00	3,500.00	6,500.00
340	Humeston				
341	Hurstville				
342	Huxley		31,000.00		
343	Imogene	2,500.00			
344	Inwood	15,000.00			2,284.49
345	Ionia				
346	Ireton	11,800.00	3,000.00	1,800.00	
347	Irwin	4,000.00	3,500.00		560.95
348	Jackson Junction				
349	Jamaica	9,000.00			
350	Janesville				
351	Jesup	13,400.00	3,000.00		16.20
352	Jewell Junction (P. O. Jewel)	18,000.00	19,000.00		2,484.90
353	Joice	6,000.00			141.60
354	Jolley		5,000.00		
355	Kalona			2,500.00	
356	Kamrar		4,000.00		
357	Kanawha	4,500.00	29,500.00		416.69
358	Kellerton		8,000.00		
359	Kelley				
360	Kellogg				
361	Kensett				
362	Kent		5,000.00		
363	Kenwood Park	23,500.00			8,562.26
364	Keosauqua	3,500.00			
365	Keota	23,000.00			
366	Keswick				
367	Keystone		11,000.00		
368	Kimballton		24,500.00		
369	Kingsley	14,500.00			457.43
370	Kinross		1,900.00		
371	Kirkman				
372	Kirkville	2,700.00			
373	Kiron				
374	Klemme	27,500.00			
375	Knierim				
376	Knowlton (Via Diagonal)				
377	Lacona	12,000.00			
378	Ladora	16,000.00			
379	Lakota		3,334.75		3.50
380	Lake Mills	48,000.00			
381	Lake Park	2,000.00			19.65
382	Lake View	10,500.00			50.00
383	Lamoni	4,050.39	40,000.00		15.60
384	Lamont		4,500.00		
385	Lamotte				
386	Lanesboro				
387	Lansing	7,000.00	5,500.00		
388	La Porte City	16,500.00			
389	Larchwood	1,500.00	7,500.00		
390	Larrabee	4,500.00			
391	Latimer				
392	Laurel				132.15
393	Laurens	42,300.00			
394	Lawler	6,000.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		8,000.00					329
		83,500.00	154,000.00			154,000.00	330
							331
							332
		7,036.50					333
		11,000.00	1,100.00			1,100.00	334
		25,000.00	1,000.00			1,000.00	335
		19.80	2,000.00			2,000.00	336
			13,000.00			13,000.00	337
		23,000.00	27,500.00			27,500.00	338
							339
							340
							341
		31,000.00					342
		2,500.00					343
		17,284.49					344
							345
		16,600.00	21,271.00			21,271.00	346
		8,000.95					347
							348
		9,000.00					349
	300.00	300.00					350
		16,416.20					351
		39,484.90		1,086.05		1,086.05	352
		6,141.60					353
		5,000.00					354
		2,500.00					355
		4,000.00					356
4,500.00		38,916.69	13,329.85			13,329.85	357
							358
		8,000.00					359
							360
							361
		5,000.00					362
		32,062.26	12,808.54	108.12		13,006.66	363
		3,500.00					364
		23,000.00					365
							366
		11,000.00					367
		24,500.00					368
		14,957.43	77,500.00	1,600.00		79,100.00	369
		1,900.00					370
							371
		2,700.00					372
							373
		27,500.00					374
							375
							376
		12,000.00					377
		16,000.00					378
		3,334.75					379
		48,003.50	2,262.00			2,262.00	380
		2,000.00	27,000.00			27,000.00	381
		10,519.65					382
10,000.00		54,100.39	30,507.23			30,507.23	383
		4,515.60					384
							385
							386
		12,500.00					387
		16,500.00	29,000.00			29,000.00	388
		9,000.00					389
		4,500.00					390
							391
							392
		42,432.15		5,907.93		5,907.93	393
		6,000.00					394

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
461	Massena				
462	Matlock	2,300.00			
463	Maurice		16,900.00		346.30
464	Maxwell		14,500.00		12.90
465	Maynard		12,500.00		
466	Maysville (Walcott P. O.)		1,000.00		
467	McCallsburg	6,000.00			
468	McCausland	1,800.00			
469	McClelland				
470	McGregor	28,000.00			
471	McIntire				
472	Mechanicsville	2,000.00			880.73
473	Mediapolis				
474	Melbourne				476.61
475	Melcher				1,494.92
476	Melrose	5,000.00			
477	Melvin				
478	Menlo		13,500.00		
479	Meriden				
480	Merrill	10,000.00			
481	Meservey	1,500.00	8,000.00		
482	Meyer				
483	Middletown			200.00	
484	Mills		7,500.00		
485	Milford	6,750.00	43,000.00		
486	Millersburg				
487	Millerton				
488	Milo				
489	Milton				540.00
490	Minburn	1,934.70	2,000.00		
491	Minden	2,000.00			
492	Mingo	7,500.00			
493	Mitchell				
494	Mitchellville	31,500.00			1,140.05
495	Modale				306.63
496	Mondamin	2,600.00			600.00
497	Moneta				
498	Monmouth				
499	Monona		80,500.00		
500	Monroe	2,000.00	50,000.00	1,500.00	1,094.48
501	Montezuma	25,200.00	11,000.00		7,712.90
502	Montour				
503	Montrose				
504	Moorhead	13,000.00			
505	Moorland		7,000.00		
506	Moravia				
507	Morning Sun				
508	Morrison				
509	Moulton		48,000.00	6,500.00	1,573.16
510	Mt. Auburn	10,000.00			
511	Mt. Ayr	18,500.00	55,000.00		
512	Mt. Sterling				
513	Mt. Union	2,500.00			
514	Mt. Vernon	24,500.00			2,154.81
515	Moville		22,800.00		
516	Murray				
517	Nashua	17,000.00			
518	Nemaha				4.89
519	Neola				4,000.00
520	New Albin		23,000.00		10,473.16
521	Newell	24,775.00			6,800.00
522	Newhall				350.00
523	New Hartford	4,500.00			1,000.00
524	New Liberty				
525	New London	31,000.00			
526	New Market				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		2,300.00					461
		17,246.30	2,500.00	5,600.00		8,100.00	462
		14,512.90					463
		12,500.00					464
		1,000.00					465
		6,000.00					466
		1,800.00					467
			8,000.00			8,000.00	468
		28,000.00					469
		2,880.73	16,817.68	650.00	9,500.00	26,976.77	470
		476.61					471
		1,494.92	2,100.00			2,100.00	472
		5,000.00					473
		13,500.00					474
							475
		10,000.00	20,500.00			20,500.00	476
		9,500.00					477
		200.00					478
		7,500.00					479
		49,750.00					480
							481
		540.00					482
		3,934.70	4,020.02			4,020.02	483
		2,000.00					484
		7,500.00					485
							486
		32,640.05					487
		306.63					488
		3,200.00	20,500.00			20,500.00	489
							490
		80,500.00	5,388.21			5,388.21	491
		54,594.48					492
		43,912.90					493
							494
		13,000.00					495
		7,000.00					496
							497
							498
		56,073.16	23,334.00	78,700.00	8,500.00	110,534.00	499
		10,000.00					500
		73,500.00					501
							502
		2,500.00					503
		26,654.81					504
		22,800.00	23,037.54			23,037.54	505
							506
		17,000.00	55,536.72			55,536.72	507
		4.89					508
		4,000.00					509
1,500.00		34,973.16					510
		31,075.00	12,344.34			12,344.34	511
		350.00					512
		5,500.00					513
							514
		31,000.00					515
							516
							517
							518
							519
							520
							521
							522
							523
							524
							525
							526

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
527	New Providence				
528	New Sharon	18,500.00	1,500.00	3,500.00	149.00
529	New Vienna				
530	New Virginia				
531	Nichols				
532	Nodaway				
533	Nora Springs	19,500.00			
534	Northboro				
535	North Buena Vista				
536	North English	16,000.00	43,000.00		12.50
537	North Liberty				
538	North Washington	1,200.00			
539	Northwood	812.35	12,000.00		
540	Norwalk				
541	Norway				
542	Numa				
543	Oakland		39,000.00	1,800.00	35.60
544	Oakville	4,000.00	3,000.00		
545	Ocheyedan	10,500.00	20,000.00		105.95
546	Odebolt	29,300.00	30,000.00		
547	Ogden	14,000.00	7,500.00		28.28
548	Okoboji				
549	Olds				
550	Olin		16,500.00		
551	Ollie				
552	Onelda				
553	Onslow				
554	Orange City	100,000.00			
555	Orchard				
556	Orient		3,500.00		
557	Orleans				
558	Ossian		9,500.00		5,593.40
559	Osterdock				
560	Oto		14,000.00		
561	Ottosen		7,500.00		
562	Owasa				
563	Oxford		10,000.00		
564	Oxford Junction	15,500.00	10,000.00		938.83
565	Oyens				
566	Pacific Junction				479.30
567	Packwood				
568	Palmer	15,800.00			
569	Palo				
570	Panama	4,000.00			
571	Panora	22,500.00			244.70
572	Parkersburg				2,020.11
573	Parnell				
574	Paton	17,000.00			
575	Patterson				150.00
576	Paullina		25,500.00	2,000.00	
577	Persia	5,000.00			
578	Peru				
579	Peterson				
580	Pierson				
581	Pilot Mound				5.20
582	Pioneer				
583	Pisgah		11,000.00		
584	Plainfield				
585	Plano				29.10
586	Pleasanton				
587	Pleasant Plain				
588	Pleasantville	32,000.00	15,000.00		
589	Plover		12,000.00		1.80
590	Plymouth		15,000.00		
591	Pocahontas	60,500.00			4,700.13
592	Folk City				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		23,649.00	7,500.00			7,500.00	527
							528
							529
							530
							531
		19,500.00	11,063.69			11,063.69	532
							533
							534
		59,012.70	13,018.21			13,018.21	535
							536
		1,200.00					537
		12,812.35					538
							539
							540
							541
		40,835.60	7,500.00			7,500.00	542
		7,000.00					543
		30,005.95					544
		59,300.00	152,679.99			152,679.99	545
		21,528.28		2,210.91		2,210.91	546
							547
							548
		16,500.00					549
							550
							551
							552
		100,000.00	44,762.29			44,762.29	553
							554
		3,500.00					555
							556
		15,093.40	9,600.00	10,500.00		20,100.00	557
							558
		14,000.00					559
		7,500.00					560
							561
		10,000.00					562
		26,438.83	4,000.00			4,000.00	563
							564
		479.30					565
							566
		15,800.00					567
							568
		4,000.00					569
		22,744.70					570
		2,020.11	72,000.00		660.00	72,660.00	571
							572
		17,000.00					573
		150.00					574
		27,500.00	52,500.00			52,500.00	575
		5,000.00					576
							577
							578
			1,219.42			1,219.42	579
		5.20					580
							581
		11,000.00					582
							583
							584
		29.10					585
							586
		47,000.00	12,000.00			12,000.00	587
		12,001.80					588
		15,000.00					589
		65,200.13	58,814.82			58,814.82	590
							591
							592

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
593	Pomeroy	48,500.00	17,000.00		122.25
594	Popejoy				138.40
595	Portsmouth	4,000.00			245.00
596	Postville	31,100.00			3,384.25
597	Prairieburg				
598	Prairie City		7,500.00		
599	Prescott		11,000.00		350.00
600	Preston				
601	Primghar	8,000.00			
602	Princeton				
603	Promise City	3,500.00			
604	Protivin	650.00			
605	Pulaski				
606	Quasqueton	700.00			
607	Quimby	44,400.00			
608	Quincy				
609	Radeliffe		7,233.60		642.82
610	Rake				
611	Ralston				
612	Randalia				
613	Randolph		3,000.00		
614	Rathbun				
615	Readlyn	1,500.00			
616	Reasnor				48.80
617	Redding				
618	Redfield	8,800.00	12,500.00		1,190.00
619	Reinbeck	47,000.00			
620	Rembrandt		3,000.00		
621	Remsen				
622	Renwick	14,500.00			
623	Riceville		13,900.00		11,110.04
624	Richland				
625	Ricketts		4,000.00		
626	Ridgeway	7,000.00			
627	Rinard				
628	Ringsted	11,600.00			
629	Rippey		19,300.00		
630	Riverside		9,000.00		2,000.00
631	Riverton				
632	Robins				
633	Rock Falls				
634	Rockford	57,800.00	4,000.00		4,928.66
635	Rockingham				
636	Rock Valley	20,000.00			
637	Rockwell	14,000.00			
638	Rodman				
639	Rodney		2,200.00		
640	Roland	12,500.00	13,000.00		10.50
641	Rolfe	17,750.00			
642	Rome				
643	Rose Hill	500.00		200.00	
644	Rossie		2,500.00		
645	Rowan				
646	Rowley				200.00
647	Royal		5,000.00		
648	Rudd	10,000.00	8,000.00		
649	Runnells	5,000.00			676.52
650	Russell				
651	Ruthven	19,500.00			
652	Rutland				
653	Ryan		4,000.00		81.93
654	St. Ansgar	10,000.00	1,863.00		
655	St. Anthony				
656	St. Charles				
657	St. Lucas				
658	St. Mary's				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
40,390.00		106,012.25	83,000.00			83,000.00	593
		138.40					594
		4,245.00					595
		34,484.25	32,600.00			32,600.00	596
		7,500.00					597
		11,350.00					598
			50,338.46			50,338.46	599
		8,000.00					600
		3,500.00					601
		650.00					602
		700.00					603
		44,400.00					604
		7,876.42					605
							606
							607
							608
							609
							610
							611
							612
		30,000.00					613
		1,500.00					614
		48.80					615
		22,490.00	11,000.00			11,000.00	616
		47,000.00					617
		3,000.00					618
							619
		14,500.00					620
		25,010.04		1,190.00		1,190.00	621
							622
		4,000.00					623
		7,000.00					624
							625
		11,600.00					626
		19,300.00					627
		11,000.00	11,600.00			11,600.00	628
							629
							630
							631
							632
		66,728.66					633
							634
	24,000.00	44,000.00					635
		14,000.00					636
							637
		2,200.00					638
		25,510.50	4,962.85			4,962.85	639
		17,750.00					640
							641
		700.00					642
		2,500.00					643
							644
		200.00					645
		5,000.00					646
		18,000.00	9,033.01			9,033.01	647
		5,676.52					648
							649
		19,500.00	5,500.00			5,500.00	650
							651
		4,081.93					652
		11,863.00	23,500.00			23,500.00	653
							654
							655
							656
							657
							658

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
659	St. Olaf				
660	St. Poul (R.F.D. West Point)				
661	Sabula				
662	Salem				
663	Salix		7,500.00		
664	Sanborn	43,300.00			4,586.81
665	Sandyville (Via Ackworth)				
666	Scaryville				
667	Schaller	18,500.00	32,500.00		
668	Schleswig	15,000.00	5,000.00		
669	Scranton				7.15
670	Searsboro				
671	Sergeant Bluff		20,000.00		127.80
672	Shambaugh				200.00
673	Shannon City	9,500.00			.50
674	Sharpsburg	5,000.00			
675	Sheffield	32,250.00	23,000.00		
676	Shelby	53,969.81	11,000.00		800.00
677	Sheldahl				
678	Shell Rock				6,935.80
679	Shellsburg				2,007.60
680	Sibley	500.00	20,000.00		815.62
681	Sidney	12,000.00	9,000.00		6,177.64
682	Silver City				
683	Sioux Center	18,800.00	22,000.00	1,960.0	1,197.74
684	Sioux Rapids	6,000.00			224.29
685	Slater		10,000.00		159.62
686	Sloan		3,500.00	6,000.00	
687	Smithland	4,500.00			150.00
688	Soldier		16,400.00		
689	Solon				
690	Somers				
691	South English				
692	Spillville		3,600.00		
693	Spirit Lake	46,302.74	61,800.00	10,500.00	1,268.88
694	Spragueville	2,000.00			
695	Springbrook				
696	Spring Hill				
697	Springville				
698	Stacyville	7,500.00			
699	Stanhope	6,000.00			
700	Stanley				
701	Stanton		18,000.00		817.00
702	Stanwood				
703	State Center	5,000.00	28,500.00		141.75
704	Steamboat Rock				
705	Stockport				400.00
706	Stockton				
707	Story City	19,200.00	64,000.00		3,430.99
708	Stout	2,500.00	7,000.00		
709	Stratford	18,500.00	17,400.00		2,368.00
710	Strawberry Point	27,549.09	15,000.00		295.55
711	Struble				1,231.20
712	Sully		5,000.00		
713	Sumner	47,500.00			3,600.00
714	Superior		13,500.00		
715	Sutherland	3,000.00			
716	Swalesdale				
717	Swan				75.00
718	Swea City	29,000.00			
719	Tabor	61,844.16	8,000.00		18,836.59
720	Templeton		7,500.00		
721	Tennant		6,500.00		2.87
722	Terril	15,000.00			
723	Thayer				
724	Thompson	15,500.00			1,907.01

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							659
							660
							661
		7,500.00					662
		47,886.81	31,775.27			31,775.27	663
							664
							665
		51,000.00					666
		20,000.00					667
		7.15					668
							669
		20,127.80	10,000.00			10,000.00	670
		200.00					671
		9,500.50					672
		5,000.00					673
		55,250.00					674
		65,769.81	69,121.31	433.67		69,554.98	675
							676
		6,935.80					677
		2,007.60					678
		21,315.62	127,500.00			127,500.00	679
		27,177.64	36,500.00			36,500.00	680
							681
		43,957.74	33,300.00			33,300.00	682
		6,224.29	10,000.00			10,000.00	683
		10,159.62					684
		9,500.00	49,885.78			49,885.78	685
		4,650.00					686
		16,400.00					687
							688
	6,000.00	6,000.00					689
							690
		3,600.00					691
		119,871.62	192,468.25			192,468.25	692
		2,000.00					693
							694
							695
							696
							697
		7,500.00					698
		6,000.00	22,286.45			22,286.45	699
							700
		18,817.00	71,695.32			71,695.32	701
							702
	1,992.98	35,634.73		450.48		450.48	703
							704
		400.00					705
							706
		86,630.99					707
		9,500.00					708
		38,268.00	20,627.98			20,627.98	709
		42,844.64					710
		1,231.20					711
		5,000.00					712
		51,100.00	63,000.00			63,000.00	713
		13,500.00					714
		3,000.00					715
							716
		75.00					717
		29,000.00	15,500.00			15,500.00	718
		88,680.75	66,005.12			66,005.12	719
		7,500.00					720
		6,502.87					721
		15,000.00					722
							723
		17,407.01					724

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
725	Thor		1,500.00		
726	Thornburg				
727	Thornton	6,500.00			11.70
728	Thurman				
729	Tiffin				120.61
730	Tingley				
731	Titonka				
732	Toronto				
733	Traer		84,000.00		1,517.89
734	Treynor	13,000.00			
735	Tripoli	6,500.00			
736	Truesdale		2,000.00		
737	Truro				
738	Turin				
739	Udell				
740	Underwood		3,000.00		694.11
741	Union	6,400.00	5,400.00		
742	Unionville		2,000.00		
743	University Park				
744	Urbana	7,500.00			
745	Urbandale	3,000.00			200.00
746	Ute	400.00			197.05
747	Vail	3,000.00	13,500.00		
748	Valeria	2,900.00			28.00
749	Van Horn		35,000.00		
750	Van Meter				946.50
751	Van Wert				
752	Varina		9,500.00		
753	Victor	3,000.00			421.67
754	Vincent	10,500.00			
755	Vining	75.00			
756	Volga City				
757	Wadena				
758	Walcott				3,800.00
759	Walker				
760	Walingford				200.00
761	Wall Lake	12,600.00			
762	Walnut	12,500.00	37,000.00	22,392.35	
763	Wapello		47,200.00		12,114.26
764	Washta	2,000.00	22,900.00		
765	Waterville	400.00	3,200.00		
766	Waucoma				2,300.00
767	Waukee	4,000.00			
768	Wayland				
769	Webb				
770	Webster				
771	Weldon				2.75
772	Wellman				
773	Wellsburg	2,500.00	1,500.00		460.64
774	Welton				
775	Wesley		15,000.00		
776	West Bend		19,000.00		
777	West Branch	26,000.00	1,500.00		28.28
778	West Burlington		19,950.00		
779	West Chester				
780	Westfield		5,000.00		692.69
781	Westgate	6,500.00			752.50
782	West Liberty	5,600.00	11,000.00		
783	West Mitchell (P. O. Mitchell)				
784	Westphalia				
785	West Okoboji				1,136.83
786	West Point	7,000.00	10,500.00		1,320.00
787	West Side				
788	West Union	60,084.48			8,928.85
789	Wheatland				314.05
790	Whiting		4,680.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		1,500.00					725
		6,511.70					726
		120.61					727
							728
							729
							730
							731
	2,800.00	88,317.89					732
		13,000.00					733
		6,500.00					734
		2,000.00					735
							736
							737
							738
		3,694.11					739
	2,900.00	14,700.00					740
		2,000.00					741
							742
		7,500.00					743
		3,200.00					744
		597.05	18,000.00				745
		16,500.00	12,500.00			18,000.00	746
		2,928.00				12,500.00	747
		35,000.00					748
		946.50					749
							750
		9,500.00					751
		3,421.67					752
		10,500.00					753
		75.00					754
							755
							756
		3,800.00					757
							758
		200.00					759
		12,600.00	8,500.00				760
		71,892.35	4,000.00			8,500.00	761
	152.50	59,466.76	69,600.00			4,000.00	762
		24,900.00	7,000.00			69,600.00	763
		3,600.00				7,000.00	764
		2,300.00					765
		4,000.00			1,500.00	1,500.00	766
							767
							768
							769
		2.75					770
							771
		4,460.64	20,002.48			20,002.48	772
							773
		15,000.00	9,351.13				774
		19,000.00				9,351.13	775
		27,528.28	3,258.09				776
		19,950.00				3,258.09	777
							778
		5,692.69					779
		7,252.50					780
		16,600.00					781
							782
							783
		1,136.83					784
		18,820.00					785
							786
		69,013.33	60,489.58				787
		314.05				60,489.58	788
		4,680.00					789
							790

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
791	Whittemore.....	1,500.00	9,000.00	10,500.00	
792	Whitten.....				
793	Wiley (Carroll P. O.).....				
794	Williams.....	10,500.00			
795	Williamsburg.....				
796	Williamson.....				1,306.49
797	Wilton Junction.....				
798	Winfield.....	67,800.00			
799	Winthrop.....	6,000.00		1,000.00	
800	Wlota.....		8,000.00		
801	Woden.....	1,800.00			
802	Woodbine.....	62,500.00			
803	Woodburn.....				
804	Woodward.....	32,500.00			
805	Woolstock.....		1,500.00		
806	Worthington.....				
807	Wyoming.....	12,500.00			
808	Yale.....	13,000.00			
809	Yetter.....				
810	Yorktown.....		1,100.00		
811	Zearing.....		36,000.00		
812	Zwingle.....				150.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1926

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		21,000.00					791
							792
	15,900.00	26,400.00	11,800.00			11,800.00	793
							794
	800.00	2,106.49					795
							796
							797
		67,800.00					798
		7,000.00					799
		8,000.00					800
		1,800.00					801
		62,500.00	96,000.00			96,000.00	802
							803
		32,500.00	1,000.00			1,000.00	804
		1,500.00					805
							806
		12,500.00					807
		13,000.00					808
							809
		1,100.00					810
		36,000.00					811
		150.00					812

TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
	Grand total.....	\$ 212,149,831	\$ 68,095,144	\$ 27,346,060
1	Ackley.....	1,133,884	228,712	103,152
2	Ackworth.....	23,160	8,500	37,468
3	Adair.....	388,740	123,452	38,928
4	Adel.....	962,780	213,002	32,272
5	Afton.....	345,652	90,716	36,328
6	Agency.....	192,172	37,996	26,908
7	Ainsworth.....	199,988	84,732	22,880
8	Akron.....	566,152	193,244	42,512
9	Albert City.....	342,420	173,496	16,136
10	Albion.....	134,428	41,896	9,752
11	Alburnett.....	139,160	60,684	
12	Alden.....	385,360	86,956	42,768
13	Alexander.....	287,484	72,268	41,444
14	Allerton.....	551,356	85,104	38,928
15	Allison.....	322,636	106,460	39,760
16	Alta.....	591,904	159,732	30,984
17	Alta Vista.....		306,384	14,500
18	Alton.....	513,064	144,660	146,724
19	Altoona.....	277,836	29,224	
20	Alvord.....	236,364	50,512	16,240
21	Andover.....	31,980	10,848	20,360
22	Andrew.....	82,432	28,636	1,312
23	Anita.....	590,388	127,992	44,872
24	Ankeny.....	374,700	61,832	15,536
25	Anthon.....	383,404	142,172	34,048
26	Aplington.....	377,348	57,600	23,008
27	Arcadia.....	257,488	64,372	4,972
28	Archer.....	40,232	37,360	15,092
29	Aredale.....	72,820	46,440	36,948
30	Arion.....	78,556	30,264	86,300
31	Arispe.....	54,132	22,976	19,348
32	Arlington.....	316,352	128,720	
33	Armstrong.....	384,048	104,592	24,068
34	Arnolds Park.....	592,888	53,324	38,476
35	Arthur.....	210,248	91,384	
36	Ashton.....	349,944	189,248	57,936
37	Aspinwall.....	43,812	11,724	15,516
38	Atalissa.....	79,620	32,660	7,720
39	Athelstan.....	40,516	16,696	16,300
40	Atkins.....	275,704	73,576	39,100
41	Auburn.....	306,120	124,824	324,988
42	Aurelia.....	358,984	144,768	36,504
43	Aurora.....	129,448	47,876	22,272
44	Avoca.....	833,504	160,888	59,728
45	Ayrshire.....	266,348	80,716	13,904
46	Badger.....	99,400	68,636	17,876
47	Bagley.....	273,924	99,200	15,516
48	Bailey.....	494,312	38,532	172,772
49	Baldwin.....	47,044	38,304	27,712
50	Bancroft.....	299,300	85,656	37,320
51	Barnes City.....	202,812	81,704	30,608
52	Barnum.....	36,268	28,312	46,320
53	Bassett.....	53,104	22,344	16,448
54	Batavia.....	187,164	76,336	7,536
55	Battle Creek.....	414,840	103,784	19,584
56	Baxter.....	357,120	178,180	16,640
57	Bayard.....	303,240	367,068	
58	Beacon.....	79,500	8,300	90,932
59	Beaconsfield.....	85,700	10,456	32,760
60	Beaman.....	64,596	61,356	12,084
61	Beaver.....	61,156	17,216	
62	Bellevue.....	1,037,684	257,252	65,164
63	Belmond.....	1,250,604	250,300	168,100
64	Bennett.....	267,048	121,300	31,796

GENERAL TABLES—TOWNS

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AS OF JANUARY 1, 1925—LEVIES AS OF SEPTEMBER 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
\$ 2,408,485	\$ 309,999,520	\$ 77,499,880	\$ 91,586,947	\$ 19,142,815		\$ 3,492,654.29	
10,536	1,476,284	360,071	961,810	91,488	5	18,993.20	1
500	69,628	17,407		46,736	5	585.00	2
1,524	552,644	138,161	512,225	54,484	5	12,797.50	3
7,752	1,215,896	303,974	579,525			12,393.11	4
1,976	474,672	118,668	429,374	8,832	6	4,932.62	5
1,644	258,720	64,680	262,706		5	15,500.00	6
1,660	309,200	77,315	342,782	5,808	5	2,748.00	7
6,920	808,828	202,207	359,750	20,856	5	5,426.50	8
4,448	536,500	134,125	271,900	9,016	5	6,318.00	9
1,176	187,252	46,813	189,137	8,960	5	1,676.00	10
76,832	276,676	69,169	74,250			600.00	11
11,556	526,640	131,600	480,750	38,840	5	8,036.00	12
2,628	403,824	100,956		196,356	4.02	2,925.00	13
4,868	680,256	170,064	415,303	37,792	5	6,909.00	14
4,496	473,352	118,338	282,602	104,932	5	7,400.00	15
7,256	789,876	197,469	889,800	49,856	5	10,025.00	16
792	321,676	80,419	106,000			1,900.00	17
3,108	807,556	201,880	283,100	48,792	5	10,600.00	18
	307,060	76,765	178,446	79,604	5	2,969.00	19
4,932	308,048	77,012	96,849	3,933	5	3,886.00	20
580	63,768	15,942	37,000	9,560	4	451.52	21
	112,380	28,095	175,250			1,290.00	22
4,184	767,436	191,859	440,730	19,260	5	9,995.50	23
1,164	453,232	113,308	300,600	55,840	5	7,125.00	24
4,352	563,976	140,994	402,380	22,452		6,510.00	25
916	458,872	114,718	685,732			2,825.00	26
	326,832	81,708	253,400	45,335	5		27
	92,684	23,171	27,400			941.00	28
848	157,056	39,264		43,116	5	1,585.00	29
3,264	198,384	49,596	15,600			1,578.00	30
250	96,712	24,178	74,930	21,100	4.6	716.00	31
	445,072	111,268	268,600			5,899.05	32
7,092	519,800	129,950	132,400	10,100		7,969.40	33
3,140	687,828	171,957	156,200			10,700.76	34
	301,632	75,408	55,800			4,910.00	35
	507,128	149,282	106,300	43,172	7.3	13,227.00	36
444	71,496	17,874	29,100	6,070	5	944.27	37
520	120,520	30,130					38
252	73,744	18,436	7,300			300.00	39
1,068	389,448	97,362	193,950	15,292		2,153.00	40
	755,932	188,983	18,898	24,400	5	8,580.00	41
3,028	543,284	135,821	329,050	45,508		4,560.00	42
	199,596	49,899	42,910	20,132	6	1,450.00	43
6,796	1,060,916	265,229	1,248,149	55,444		10,866.00	44
1,648	362,616	90,654	12,000		5	5,986.60	45
1,708	187,620	46,905	183,120	45,092	5	1,750.00	46
1,912	390,552	97,638	334,030	5,800	5	4,135.00	47
2,424	708,040	177,010	10,850	487,140	5	1,602.00	48
1,036	114,096	28,524	72,250	12,632	5	1,450.00	49
3,472	425,748	106,437	135,236			8,885.00	50
252	315,376	78,844	85,780	1,540	5	2,812.00	51
3,100	114,000	28,500	15,000	85,184	5	1,325.00	52
924	92,820	23,205	29,700	14,892	.71		53
456	271,492	67,873	139,905			2,904.00	54
1,044	539,252	134,813	362,200			7,866.92	55
3,616	555,556	138,889	1,036,967	15,500	5	12,655.00	56
	670,308	167,577	322,040	9,680	5	2,900.00	57
2,308	190,040	47,510	44,460	24,420	5	1,250.00	58
784	129,700	32,425					59
	138,036	34,509	101,117			1,242.32	60
	78,372	19,593		8,756		705.34	61
3,176	1,363,276	349,819	820,680			10,150.00	62
4,796	1,673,800	418,450	790,547	120,000	5	15,209.00	63
1,200	421,344	105,336	381,076	2,700	5	2,500.00	64

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

Number	Towns	Real property	Personal property	Railroad property
65	Benton	61,072	20,056	16,084
66	Berkley	38,272	20,000	
67	Bernard	60,580	50,172	5,896
68	Bertram	59,900	11,548	59,732
69	Bevington	34,924	20,792	7,780
70	Birmingham	257,152	87,748	42,824
71	Blairsburg	128,740	60,476	23,008
72	Blairstown	350,460	88,512	15,148
73	Blakesburg	186,864	33,740	16,756
74	Blanchard	167,452	59,888	14,740
75	Blencoe	100,248	61,632	36,948
76	Blockton	234,000	80,256	28,000
77	Blue Grass	140,300	42,572	5,472
78	Bode	213,952	65,656	15,452
79	Bonaparte	229,112	91,812	17,828
80	Bondurant	200,000	40,000	
81	Bouton	137,452	28,552	11,172
82	Boxholm	195,984	80,476	16,000
83	Boyden	192,740	89,440	15,516
84	Braddyville	171,620	61,544	26,128
85	Bradgate	97,928	40,136	33,252
86	Brandon	184,852	41,968	9,792
87	Brayton	103,156	40,572	
88	Breda	79,936	23,524	4,896
89	Bridgewater	144,484	58,040	9,320
90	Brighton	587,868	102,544	73,476
91	Bristow	152,084	32,524	
92	Britt	727,648	257,972	59,916
93	Brooklyn	791,208	141,264	30,308
94	Brunsville	79,584	33,380	18,472
95	Buckeye	148,900	89,568	30,300
96	Buck Grove	67,384	24,512	24,464
97	Buffalo	180,904	36,804	30,608
98	Buffalo Center	397,580	141,480	28,176
99	Burt	282,928	83,524	46,188
100	Bussey	189,284	86,060	29,120
101	Calamus	221,896	62,764	18,476
102	Callender	171,948	79,772	18,056
103	Calmar	558,500	208,940	47,476
104	Calumet	96,688	58,400	33,908
105	Camanche	211,620	22,376	174,120
106	Cambridge	380,400	95,816	121,804
107	Cantril	149,884	32,584	29,976
108	Carbon	57,800	38,352	1,760
109	Carlisle	339,572	45,384	
110	Carpenter	48,604	39,300	18,268
111	Carson	217,008	47,792	14,856
112	Cascade	696,548	315,384	9,308
113	Casey	311,540	121,896	
114	Castalia	191,140	58,376	131,092
115	Castana	133,168	59,056	42,860
116	Castle Hill (R. F. D. Waterloo)	141,300	2,804	65,200
117	Cedar Heights (R. F. D. Waterloo)	356,292	2,096	41,528
118	Center Junction	111,772	35,164	12,592
119	Center Point	394,984	94,656	58,596
120	Central City	510,884	76,188	
121	Charlotte	206,140	87,348	29,216
122	Charter Oak	431,644	170,000	24,824
123	Chatsworth	52,784	28,248	31,032
124	Chelsea	420,500	138,204	36,700
125	Chester	129,252	62,428	43,444
126	Chillicothe	45,072	18,400	25,728
127	Churdan	796,952	141,324	126,292
128	Cincinnati	192,968	60,144	64,232
129	Clare	70,972	30,416	12,096
130	Clarence	542,944	122,568	47,292

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
852	98,064	24,516	10,050			534.00	65
	58,272	14,568	3,400			220.00	66
644	117,292	29,323	44,950			2,815.00	67
824	132,004	33,001		30,824	8	451.13	68
	63,496	15,874	11,800	8,182	4	130.00	69
1,832	389,556	97,389	278,308	41,032	5	2,000.00	70
3,076	215,300	53,825		23,036	5	2,367.70	71
2,240	456,360	114,090	667,600			6,927.00	72
4,328	241,688	60,422	156,880			2,825.00	73
1,456	243,536	60,884	230,800	35,575	4	9,984.97	74
4,136	202,964	50,741	110,250	28,576			75
3,836	346,092	86,523	380,188	15,500	5	2,530.00	76
408	188,752	47,188	135,750			1,167.00	77
2,284	297,344	74,336	224,500			3,885.00	78
2,060	340,812	85,203	217,000	7,396	5	2,350.00	79
	240,000	60,000		96,000		3,085.00	80
540	177,716	44,429	24,500				81
572	293,032	73,258	226,725	55,940	5	3,150.00	82
2,616	300,312	75,078	248,600			3,740.00	83
528	259,820	64,955	73,117	28,516	5	1,148.29	84
3,040	174,356	43,589	29,600	14,868	5		85
	236,612	59,153	134,108	3,560		4,203.00	86
260	143,988	35,997	137,730			827.74	87
300	108,656	27,164	1,198	26,372	5	3,782.66	88
1,288	213,132	53,283				1,600.00	89
3,464	767,352	191,838	296,210	19,612	5	9,550.00	90
	184,608	46,152	90,800	44,232		4,650.64	91
6,212	1,051,748	262,937	214,000	57,520	5	16,184.00	92
4,104	966,884	241,721	1,492,405			12,100.00	93
776	132,212	33,053	15,600			985.00	94
1,764	270,532	67,633	193,760	12,930		1,970.86	95
716	117,076	29,269	68,850			400.00	96
1,892	250,208	62,552	60,900	5,840	5	1,000.00	97
43,316	610,552	152,638	420,500	15,218	5	11,285.88	98
1,760	414,400	103,600	117,890			5,100.00	99
292	304,756	76,189	180,856	2,360	5	2,123.00	100
1,288	304,424	76,106		29,744	5	3,092.00	101
4,072	273,848	68,462	130,560	35,180	5	3,255.00	102
4,648	819,624	204,906	113,100	15,924	5	6,800.00	103
	188,996	47,249	179,100	22,620	5	2,158.00	104
4,836	412,962	103,238	37,700			1,561.28	105
4,920	602,940	150,735	162,605	140,836	5	5,810.80	106
5,124	217,568	54,392	228,939	12,220	5	1,750.00	107
	97,912	24,478	28,884	15,684	7	1,762.42	108
	384,956	96,239	290,457	18,800	5	2,422.02	109
408	106,580	26,645	38,900				110
26,136	305,792	76,448	279,252	12,648	8	3,500.00	111
2,128	1,023,368	255,842	931,200	1,960	5	13,252.62	112
	443,436	108,359	387,309			5,825.00	113
4,464	385,072	96,268	92,000	118,704	4	1,000.00	114
3,468	238,552	59,638	90,052	25,152		3,113.43	115
1,500	210,804	52,701	46,000	164			116
2,680	402,596	100,649	76,548	8,736			117
564	160,092	40,023	50,965	29,050	5	3,000.00	118
5,568	553,804	138,451	241,079	33,916	5	3,450.00	119
25,080	612,152	153,038	331,908	12,900	2	6,311.03	120
1,244	323,948	80,987	61,000	23,216	5	4,648.04	121
1,528	627,996	156,999	253,413	716	5	7,000.00	122
2,968	115,032	28,758	6,420	16,140	5		123
4,124	599,528	149,882	305,500		5	5,150.00	124
1,956	237,080	59,270	74,480	44,784			125
668	89,868	22,467				175.00	126
7,368	1,071,936	267,984	400,795	524,740	5		127
4,304	321,648	80,412	193,240		5	6,200.00	128
2,004	115,488	28,872			5	3,276.19	129
2,912	715,716	178,929	851,215			5,600.00	130

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

Number	Towns	Real property	Personal property	Railroad property
131	Clarksville	702,328	112,152	78,000
132	Clayton	40,468	20,112	
133	Clearfield	372,440	486,480	
134	Cleghorn	131,264	57,300	21,472
135	Clemons	127,528	62,616	9,028
136	Clermont	384,984	121,168	17,532
137	Olio	111,068	21,308	29,120
138	Clover Hills (via Valley Jct.)	72,920	3,380	
139	Clutier	162,296	113,772	36,948
140	Coburg	28,304	23,680	12,848
141	Coggon	354,600	84,208	39,580
142	Coin	278,840	119,028	56,904
143	Colesburg	156,236	36,512	
144	College Springs	188,084	57,760	
145	Collins	273,668	119,972	23,272
146	Colo	246,956	84,324	33,440
147	Columbus City	102,396	17,268	
148	Columbus Junction	577,260	245,144	94,196
149	Colwell	28,572	18,988	628
150	Conesville	70,820	22,160	7,420
151	Conrad	180,368	317,772	48,960
152	Conway	86,980	53,216	15,060
153	Coon Rapids	688,368	146,772	33,512
154	Coppock	-17,544	8,852	2,972
155	Coralville (via Iowa City Route)			
156	Correctionville	396,584	151,576	57,372
157	Corwith	250,136	301,456	54,892
158	Corydon	1,069,568	196,572	43,220
159	Cotter	184,804	55,684	
160	Coulter	222,516	47,204	53,100
161	Craig	88,640	56,160	18,472
162	Crawfordsville	198,184	65,188	8,920
163	Cromwell	55,960	27,992	18,628
164	Crystal Lake	83,176	55,880	16,048
165	Cumberland	375,348	112,408	26,764
166	Cumming	50,288	30,236	13,184
167	Curlew	119,700	55,136	25,420
168	Cushing	171,872	36,132	37,316
169	Cylinder	90,444	74,132	47,168
170	Dakota City	207,700	12,796	52,672
171	Dallas	105,040	12,408	19,908
172	Dallas Center	593,648	107,116	10,832
173	Dana	60,244	29,980	9,028
174	Danbury	329,368	65,516	40,644
175	Danville	50,576	26,672	6,496
176	Davis City	148,092	43,584	38,756
177	Dawson	168,160	70,380	23,272
178	Dayton	461,872	141,604	32,200
179	Decatur City	115,236	26,724	
180	Dedham	129,388	62,472	
181	Deep River	319,816	97,108	20,184
182	Defiance	102,196	46,340	25,444
183	Delaware	84,756	12,360	
184	Delhi	100,136	48,660	17,688
185	Delmar	41,684	60,376	115,408
186	Deloit	76,564	20,060	63,928
187	Delphos	39,424	13,420	19,592
188	Delta	371,296	59,820	32,136
189	Denver	434,052	112,732	9,900
190	Derby	125,268	42,520	35,652
191	De Soto			
192	Dexter	477,020	98,708	45,464
193	Diagonal	254,304	79,760	53,332
194	Dickens	138,764	44,412	
195	Dike	217,912	114,264	41,624
196	Dixon	141,436	70,724	17,680

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
4,320	896,800	224,200	1,088,000	30,600	2	8,933.00	131
	60,580	15,145	28,650	4,116	6	728.94	132
	858,920	214,730	96,294			4,160.00	133
5,508	215,544	53,886	150,214	8,194		1,709.55	134
424	199,596	49,899	72,260	6,088	5	1,320.00	135
2,740	526,424	131,606	402,850	26,056	5	8,110.00	136
1,588	163,084	40,771	152,350		4	800.00	137
	76,300	19,075	36,000	17,280	5		138
2,284	315,300	78,825	92,400	26,400	6	3,431.23	139
156	64,988	16,247		204,360	5	400.00	140
	478,888	119,597	370,464			2,350.00	141
3,424	458,196	114,549	326,333	43,300	5	6,375.00	142
444	193,192	48,298	284,630	6,828	5		143
5,200	251,044	62,761	198,689			2,599.00	144
1,640	418,552	104,638	303,450	34,620	5	4,450.00	145
2,156	371,876	92,969	379,666	23,244	5	4,920.00	146
508	120,172	30,043	238,600			706.35	147
5,580	922,180	230,545	297,650	31,936	5	10,328.20	148
	48,188	12,047	700	2,696	5	673.35	149
2,180	102,580	25,895	112,050			1,003.00	150
	547,100	136,775	593,257	46,444	5		151
600	155,856	38,964	87,834			2,375.00	152
13,468	832,120	208,030	408,340	71,708	5	10,468.00	153
	29,308	7,342		4,462	5		154
							155
7,288	612,820	153,205	296,900	1,900		7,600.25	156
3,284	609,768	152,442	45,720	51,132	5	4,941.00	157
10,092	1,319,452	329,863	771,829	30,652	5	22,400.00	158
	240,488	60,122	101,000			800.00	159
1,900	324,720	81,180	117,500			3,050.00	160
776	164,048	41,012	47,700			540.25	161
196	272,488	68,122	359,372	27,708	5	2,701.00	162
1,012	103,592	25,898	75,340	18,000	5	951.71	163
440	155,544	38,886				1,674.66	164
10,104	524,624	131,156	409,800	13,812	5	2,925.00	165
88	93,796	23,449	24,665	20,032	5	993.00	166
1,268	201,524	50,381	26,580			1,361.00	167
2,156	247,476	61,869	53,900	34,056		4,180.00	168
1,436	213,180	53,295	7,150	55,176	3	1,158.14	169
4,340	277,508	69,377	113,000	30,236		3,410.00	170
84	137,440	34,300	13,700	3,860	5	1,953.00	171
5,148	716,744	179,186	624,166			6,140.00	172
812	100,064	25,016	47,050	9,524	5	950.00	173
3,212	438,740	109,685	34,420	9,980	5	7,968.00	174
	83,744	20,936	276,600	49,725	5	5,357.48	175
888	231,320	57,830	198,680	8,000	5	6,195.00	176
872	262,684	65,671	240,094	16,780	5	1,250.00	177
4,352	640,028	160,007	511,400	7,920	5	7,700.00	178
600	142,560	35,640	121,490			1,200.00	179
2,020	193,880	48,470	62,500	28,928	5	2,289.62	180
448	437,556	109,389	323,310			3,938.10	181
1,668	175,648	43,912	124,150	3,412	5	1,756.48	182
	97,116	24,279	41,500			760.00	183
2,276	168,760	42,190	156,146	21,452	5	1,896.00	184
2,928	220,396	55,099				3,400.00	185
1,880	162,432	40,608	50,600	7,432	5		186
236	72,672	18,168	18,130	11,126	5	1,620.00	187
7,764	471,016	117,754	547,910	30,392		6,171.56	188
2,048	558,732	139,683	549,700	40,420	5	4,479.00	189
	203,440	50,860	131,308	1,400		1,200.00	190
							191
13,116	634,308	158,577	213,680	15,340	5	9,300.00	192
1,436	388,832	97,208	247,888	22,192	4	2,500.00	193
	183,176	45,794	54,000			1,425.00	194
	373,800	93,450	119,100	10,761	5	3,050.00	195
792	230,632	57,658	116,700			1,575.00	196

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

Number	Towns	Real property	Personal property	Railroad property
197	Dolliver	58,104	30,884	12,192
198	Donahue	80,136	26,280	
199	Donnan	54,484	5,124	67,940
200	Donnellson	304,240	82,560	71,228
201	Doon	318,308	59,056	63,680
202	Dougherty	103,184	68,408	24,756
203	Dow City	233,788	62,044	22,688
204	Dows	428,700	110,720	
205	Drakesville	77,556	31,296	17,532
206	Dumont	335,560	136,168	95,648
207	Duncombe	99,000	53,744	76,996
208	Dundee	83,204	27,068	14,720
209	Dunkerton	163,232	77,484	22,568
210	Dunlap	575,004	219,876	66,216
211	Durant	619,800	239,044	
212	Dysart	1,130,868		28,740
213	Earlham	392,828	90,644	435,720
214	Earling	109,476	56,372	
215	Earlville	273,304	135,940	24,236
216	Early	323,968	82,692	27,712
217	Eddyville	327,036	48,684	25,040
218	Edenville (Rhodes P. O.)	651,228	212,884	84,324
219	Edgewood	179,164	67,304	25,756
220	Elberon	310,216	84,916	99,820
221	Eldridge	224,636	111,700	7,292
222	Elgin	338,852	91,864	15,452
223	Elkader	644,840	160,680	14,584
224	Elkhart	108,072	27,564	
225	Elk Horn	251,100	67,340	4,744
226	Elkport	79,104		
227	Elliott	249,592	132,972	18,096
228	Ellston	77,936	28,396	18,236
229	Ellsworth	183,356	60,552	31,036
230	Elma	441,916	120,984	27,764
231	Ely	140,296	44,012	12,480
232	Emerson	198,268	91,920	18,092
233	Epworth	198,596	73,356	30,676
234	Essex	387,224	166,540	45,072
235	Everly	221,324	138,988	38,476
236	Exira	122,692	127,976	21,512
237	Exline	111,652	34,904	35,684
238	Fairbank	270,064	45,484	18,848
239	Farley	92,300	28,276	15,948
240	Farmersburg	195,320	75,748	23,892
241	Farmington	410,492	185,176	71,708
242	Farnhamville	145,780	73,052	36,948
243	Farragut	254,424	132,056	19,272
244	Fayette	496,696	163,248	689,736
245	Fenton	203,524	74,524	18,476
246	Ferguson	38,832	26,472	15,516
247	Fertile	76,116	30,636	
248	Floris	94,836	37,664	17,828
249	Floyd	169,144	54,048	
250	Fonda	829,920		
251	Fontanelle	322,804	111,632	94,672
252	Fort Atkinson	123,968	100,496	19,548
253	Fostoria	85,532	56,880	24,464
254	Franklin	20,144	4,452	
255	Fraser	153,152	42,968	
256	Fredricksburg	296,620	124,812	17,348
257	Frederika			
258	Fredonia (Via R. F. D. Letts)	107,264	55,664	
259	Fremont	306,344	108,812	59,156
260	Galt	224,304	119,884	25,360
261	Galva	180,096	47,568	11,343
262	Garber	52,148	27,488	40,960

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
664	101,844	25,461				1,670.00	197
	106,416	26,604				650.00	198
1,984	120,532	32,383		46,224	5	500.00	199
1,736	459,764	114,941	312,100	27,080	5	3,000.00	200
3,104	444,148	111,037	30,680	19,944	5	6,200.00	201
1,032	197,380	49,345	164,279			2,120.00	202
1,480	320,000	80,000	66,080	8,602	5	4,750.00	203
	539,420	134,855	491,000			5,345.00	204
4,420	130,804	32,701	98,150	4,300	5	750.00	205
3,520	570,896	142,724	545,015	68,136	5	6,000.00	206
4,740	234,480	58,620	106,337	24,730	5	4,100.00	207
388	125,380	31,345	82,600	9,828	5	2,883.74	208
724	264,008	66,002	250,817	12,268	5		209
3,336	864,432	216,108	301,168	24,144	5	13,396.00	210
32,060	890,904	222,726				10,317.12	211
14,880	1,174,488	293,622		10,232	5	8,053.00	212
45,736	964,928	241,232		19,924	5	7,309.02	213
	165,848	41,462		20,312	5	1,328.00	214
2,552	436,032	109,008	618,220			2,800.00	215
1,592	435,964	108,991	184,500			7,500.00	216
2,028	402,788	100,697	282,692			6,657.00	217
4,036	952,472	238,118	243,277	9,418	5	3,268.00	218
1,602	273,916	68,479	208,860	8,160	5		219
3,760	498,712	124,678	229,180	288,864	4	2,250.00	220
308	343,936	85,984	209,900			1,825.00	221
2,684	448,852	112,213	235,900	12,108		6,865.00	222
5,324	825,428	206,357	601,300	8,672	5	12,340.50	223
	135,636	33,909	59,940			2,443.00	224
380	323,564	80,891	543,347	23,976	5	4,523.99	225
	79,104	19,776	18,000	5,250	5	1,665.00	226
64	400,724	100,181	201,046	21,172	5	3,350.00	227
996	125,564	31,391	46,963	6,616	4	1,400.00	228
1,312	276,256	60,064	244,550	17,880	6	3,330.00	229
1,356	592,020	148,005	224,000	56,456		6,450.00	230
1,316	198,104	49,526	127,915	11,250	6	2,377.24	231
2,936	311,216	77,804	446,270			3,599.46	232
4,744	307,372	76,843	114,600	35,608	5	4,149.52	233
1,384	600,220	150,055	962,808	76,260	5		234
1,304	400,092	100,023	398,080	29,788	5	4,375.00	235
	272,180	68,045	394,122			7,600.00	236
2,006	184,336	46,084		38,008	5	1,516.16	237
	334,396	83,599	141,550	7,856		3,755.00	238
1,308	137,832	34,458	179,200			6,200.00	239
324	295,284	73,821	312,240	64,548	5	1,181.13	240
10,388	677,764	169,441	93,161	2,740	5	5,500.00	241
2,336	258,116	64,529	282,947	32,276		1,900.00	242
1,816	407,568	101,892	303,506			5,880.30	243
2,572	1,352,252	338,063	183,256	34,468	5	7,400.00	244
580	297,104	74,276				4,274.30	245
460	81,280	20,320	18,975			806.00	246
220	106,972	26,743	118,715	49,896	5	1,100.00	247
508	150,836	37,709	99,752			1,508.36	248
1,260	224,452	56,113	177,435	15,320	5	2,200.00	249
	829,920	207,480	386,004			12,347.50	250
7,156	530,264	134,066	496,805	167,568	2.4	3,900.00	251
1,396	245,408	61,352	150,880			4,908.16	252
844	167,720	41,930	42,350	13,185	5	1,266.28	253
	24,596	6,149	6,600			146.86	254
	196,120	49,030				624.80	255
1,272	440,052	110,013		22,944	5		256
							257
	162,928	40,732	13,916				258
2,532	476,844	119,211	237,000	74,392	5	3,755.14	259
2,044	371,592	92,898		44,060	5	1,950.00	260
38	239,044	59,761	422,800			9,496.00	261
2,096	122,692	30,673	52,325	14,632	5	1,586.00	262

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

Number	Towns	Real property	Personal property	Railroad property
263	Garden Grove	179,832	116,004	43,916
264	Garnavillo	236,072	151,912	
265	Garner	865,916	137,684	83,312
266	Garrison	257,524	117,904	16,936
267	Garwin	264,152	89,732	30,156
268	Geneva	199,392	61,560	12,188
269	George	517,080	132,724	68,404
270	Gilbert	111,864	76,468	28,840
271	Gilbertville	82,352	28,508	
272	Gilman	255,992	174,652	15,348
273	Gilmore City	400,212	83,232	21,488
274	Gladbrook	669,956	272,496	78,400
275	Gildden	507,824	139,180	36,948
276	Goldfield	364,296	91,904	71,632
277	Goodell	96,452	56,652	15,156
278	Goose Lake	47,684	11,920	19,612
279	Gowrie	407,884	172,288	183,456
280	Graettinger	304,900	87,616	26,016
281	Grafton	139,316	46,268	27,252
282	Graf	17,640	8,876	25,336
283	Grand Junction	490,008	162,448	68,756
284	Grand Mound	256,124	60,208	19,220
285	Grand River	136,172	82,524	4,616
286	Grandview	129,404	64,040	740
287	Granger	238,664		
288	Grant	110,236	34,000	
289	Grant City (Via Auburn)			
290	Granville	210,484	54,400	19,604
291	Gravity	161,968	80,784	25,584
292	Gray	125,616	38,036	42,860
293	Greeley			
294	Greene	723,796	179,048	28,528
295	Greenfield	894,620	164,672	28,120
296	Green Island	171,032	6,320	49,332
297	Greenville	67,736	31,864	7,764
298	Grimes	223,668	37,456	33,500
299	Griswold	508,960	176,144	17,808
300	Grundy Center	1,106,524	289,512	22,644
301	Gruver	58,644	31,348	3,712
302	Guernsey	107,212	41,964	27,712
303	Guthrie Center	1,103,840	245,320	11,292
304	Guttenberg	475,248	135,840	95,572
305	Halbur	77,916	50,636	17,236
306	Hamilton	46,756	7,280	14,728
307	Hancock	96,744	49,868	40,712
308	Hanlontown	134,984	35,116	42,492
309	Hansell	111,900	39,464	26,364
310	Harcourt	100,892	44,412	80,160
311	Hardy	49,276	48,568	32,984
312	Harper	100,892	43,004	14,856
313	Harpers Ferry	86,488	27,888	8,560
314	Harris	172,836	72,256	29,716
315	Hartford	72,508	39,420	30,012
316	Hartley	634,916	183,648	43,512
317	Hartwick	43,720	59,672	13,056
318	Harvey	129,236	51,796	67,760
319	Hastings	123,332	56,568	29,584
320	Havelock	126,548	78,924	28,820
321	Hawkeye	337,404	131,492	29,168
322	Hayesville	44,916	25,812	20,480
323	Hazleton	254,020	63,092	31,096
324	Hedrick	449,956	159,412	117,704
325	Henderson	83,404	66,456	
326	Hepburn	22,252	18,936	10,812
327	Hills	76,492	59,108	14,088
328	Hillsboro	146,712	80,052	

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
072	340,724	85,181	167,710	11,100		6,315.00	263
1,976	389,960	97,490	366,030	29,004	5	2,000.00	264
6,496	1,093,408	273,352	600,110	4,092	5	17,301.55	265
4,484	396,848	99,212	927,372	8,764	5	1,850.00	266
1,112	385,152	96,288	246,160	25,888	5	6,985.00	267
1,684	274,824	68,706	160,800	11,168	5	1,400.00	268
2,820	721,028	180,257	747,577			14,650.00	269
4,968	222,140	55,535	248,198			4,050.00	270
	110,860	27,715	119,400			1,150.00	271
2,288	448,280	112,070	318,835	73,504		4,873.00	272
8,404	513,336	128,334	122,732	40,918		8,484.00	273
2,436	1,023,288	255,822	1,017,565	404	7	10,531.00	274
8,616	692,568	173,142	580,525	52,604	5	10,249.00	275
3,572	531,404	132,851	255,080	28,884	5	6,550.00	276
1,052	169,312	42,328		16,672	5	1,250.00	277
960	80,176	20,044	17,500	1,800	5	1,393.48	278
12,616	776,244	194,061	531,930	156,296	5	10,200.00	279
1,536	420,068	105,017	141,730			2,500.00	280
420	213,256	53,314	120,500	9,840	5	2,600.00	281
808	52,720	13,180		160	5		282
6,788	728,000	182,000	332,600	13,720	5	8,817.00	283
1,320	336,872	84,218	234,800	14,120	5	2,110.00	284
164	223,476	55,869	362,800				285
708	194,892	48,723	178,436			1,933.00	286
	238,664	59,666	237,320	1,695	5	1,870.00	287
	144,236	36,059		26,600	5	1,035.00	288
							289
860	285,348	71,337	223,200			4,930.00	290
2,528	270,864	67,716	357,156	15,432	5		291
1,664	208,176	52,044	16,997			1,860.00	292
							293
2,368	933,740	233,435	1,653,120	15,792	5	8,740.00	294
10,976	1,068,388	274,597	817,372	81,288	5	16,000.00	295
1,356	228,040	57,010	1,800	20,536		450.00	296
508	107,932	26,983	22,000	6,560	5	638.36	297
2,560	297,184	74,296	95,850	40,100		3,000.00	298
7,300	710,212	177,553	717,220	7,200		9,750.00	299
	1,418,680	354,670	1,358,017	17,144	5	20,570.00	300
444	94,148	23,537	14,550				301
624	177,512	44,378	103,340			789.15	302
16,772	1,377,224	344,306	617,220	20,000	5	14,375.00	303
8,612	715,272	178,818	238,700			7,220.62	304
428	146,216	36,554	126,000	1,400	4.6	800.00	305
144	68,908	17,227	15,500			995.00	306
1,584	188,908	47,227	129,920	42,652	5	1,300.00	307
1,672	214,264	53,566	95,325	41,612	5	1,580.00	308
1,348	179,076	44,769	16,350				309
3,096	237,176	59,294	268,210	104,396		2,100.00	310
1,604	132,432	33,108	4,148	15,120		1,303.93	311
424	159,176	39,794	110,371			716.29	312
164	123,100	30,775	22,000			1,448.04	313
1,488	276,296	69,074	21,800			12,433.20	314
4,288	146,228	36,557	220,997	37,512		836.25	315
1,628	863,704	215,926	819,575	21,332	5	13,915.00	316
196	116,644	29,161	83,960			450.00	317
480	249,272	62,318	11,700	18,804	5		318
2,604	212,088	53,022	30,350	10,056	5	1,660.00	319
880	235,172	58,793		29,700	5	3,360.00	320
1,072	499,136	124,784	278,950			5,225.63	321
556	91,764	22,941		13,176	5	1,025.00	322
	348,208	87,052		38,600		1,800.00	323
4,992	732,064	183,016	707,608		5	7,333.00	324
	149,860	37,465	218,250			1,100.00	325
200	52,200	13,050	9,096			350.00	326
316	150,004	37,501	174,307			1,200.00	327
	226,764	56,691	317,050	2,721	5	1,200.00	328

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

Number	Towns	Real property	Personal property	Railroad property
329	Hinton	133,280	77,132	31,200
330	Holland	68,208	26,660	
331	Holstein	971,712	204,892	40,364
332	Holy Cross (Via N. Buena Vista)	46,564	32,628	
333	Hopeville			
334	Hopkinton	369,808	157,964	46,236
335	Hornick	132,516	47,476	15,204
336	Hospers	219,120	99,860	25,980
337	Hubbard	469,160	132,904	35,840
338	Hudson	249,108	46,992	8,644
339	Hull	84,836	41,276	9,696
340	Humeston	392,168	154,600	49,068
341	Hurstville	72,444	7,260	
342	Huxley	244,376	52,716	
343	Imogene	151,256	54,636	15,072
344	Inwood	371,228	90,496	45,992
345	Ionia	119,124	36,852	26,376
346	Ireton	450,816	116,228	36,208
347	Irwin	163,296	55,156	58,776
348	Jackson Junction	215,664	224,336	
349	Jamaica	103,544	42,788	23,272
350	Janesville	168,620	39,232	15,644
351	Jesup	433,476	155,968	50,172
352	Jewell Junction (P. O. Jewel)	409,120	115,832	43,044
353	Joice	166,076	77,972	41,344
354	Jolley	82,716	41,300	17,068
355	Kalona	411,152	186,604	15,304
356	Kamrar	134,972	33,700	50,744
357	Kanawha	460,916	122,876	37,556
358	Kellerton	258,688	82,048	26,512
359	Kelley	152,880	36,668	69,860
360	Kellogg	306,580	103,840	17,528
361	Kensett	193,656	59,784	18,236
362	Kent	72,004	35,400	9,048
363	Kenwood Park	629,896	36,260	46,944
364	Keosauqua	429,900	88,096	19,672
365	Keota	524,484	122,168	29,716
366	Keswick	229,312	49,604	22,288
367	Keystone	398,100	143,544	19,548
368	Kimballton	145,460	43,644	
369	Kingsley	536,496	79,952	36,948
370	Kinross	32,604	21,244	7,652
371	Kirkman	53,964	31,224	31,712
372	Kirkville	57,660	8,660	
373	Kiron	192,336	96,212	22,168
374	Klemme	250,752	61,684	33,280
375	Knierim	42,948	15,116	33,744
376	Knowlton (Via Diagonal)	44,144	4,416	74,212
377	Lacona	216,780	116,568	25,444
378	Ladora	213,752	47,520	12,184
379	Lakota	222,960	71,724	33,280
380	Lake Mills	748,556	161,680	113,812
381	Lake Park	379,864	111,256	47,844
382	Lake View	511,156	137,360	46,184
383	Lamoni	683,124	160,432	57,632
384	Lamont	260,416	68,388	21,732
385	Lamotte	150,048	40,204	15,516
386	Lanesboro	174,936	49,628	28,604
387	Lansing	547,664	153,284	
388	La Porte City	822,052	164,080	82,200
389	Larchwood	257,836	81,404	27,548
390	Larrabee	78,624	60,124	16,564
391	Latimer	279,868	102,412	30,876
392	Laurel	553,968	462,320	73,856
393	Laurens	123,652	48,632	9,156
394	Lawler	227,700	82,684	42,512

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,624	243,236	60,809	89,000			2,505.00	329
	94,868	23,717	72,850			1,317.00	330
16,344	1,233,312	308,328	1,306,020	27,496	5	14,246.00	331
196	79,388	19,847	29,000				332
							333
3,236	577,244	144,311	245,348			4,750.00	334
856	196,052	49,013	71,400			1,503.00	335
1,420	346,380	86,595	289,922			5,875.00	336
8,424	646,328	161,582	438,320	66,040	5	6,410.00	337
376	305,120	76,280	459,535	13,236	5	3,130.00	338
1,424	137,232	34,308	204,170	9,400	5	7,238.00	339
4,048	599,884	149,971	366,936	4,556	7		340
	79,704	19,926				396.00	341
	297,002	74,273	295,100	79,496	5	5,020.00	342
1,292	222,256	55,564	38,769	10,864	5		343
17,756	525,472	131,368	261,774			11,909.86	344
1,980	184,332	46,083	200,400	90,664	5	900.00	345
6,268	609,520	152,380	367,016	14,091	5	6,940.00	346
2,152	270,380	69,845		26,992	5	3,091.66	347
	440,000	110,000	17,000		5	956.92	348
836	170,440	42,610	238,400	10,304	5	2,485.00	349
1,216	224,712	56,178	195,200	25,948	5	1,400.00	350
	639,616	159,904	198,920			5,116.93	351
8,812	576,808	144,202	510,670	188,588	5	10,625.00	352
4,052	289,444	72,361	99,450	49,748	5	2,162.00	353
784	141,868	35,467	43,216			1,385.00	354
3,084	616,144	154,036	929,078	52,480	5	4,783.88	355
1,160	220,576	55,144	317,950	54,308	6	2,837.00	356
2,460	623,808	155,952	352,180	78,796	5	9,650.00	357
2,368	369,616	92,404	173,179	14,960	5	3,867.00	358
1,776	261,184	65,296	11,690	72,444	5	2,400.00	359
2,156	430,104	107,526	408,785			3,432.00	360
1,092	273,368	68,342	311,450	42,816	5	1,930.00	361
928	117,380	29,345	80,553	4,900	5	1,796.14	362
4,944	718,044	179,511	190,625	10,808	5	12,025.00	363
6,764	544,432	136,108	159,453	35,320	5	4,450.00	364
4,872	681,240	170,310	555,678	4,440	5	9,000.00	365
856	302,060	75,515	362	13,344	5	800.00	366
3,136	564,328	141,082	779,100	18,960	5	4,220.00	367
	189,104	47,276	220,882	36,344	1	2,180.00	368
2,532	655,928	163,982	446,300	60,824	5	8,558.00	369
444	61,944	15,486	45,850	5,120	5	690.00	370
996	117,896	29,474	8,679	7,248	5	3,967.00	371
	66,260	16,565	104,700	14,916	5.5	550.00	372
908	311,624	77,906				2,430.00	373
1,628	347,344	86,836		32,054	5	4,862.81	374
1,352	93,160	23,290	104,100	44,824	5	1,225.00	375
1,268	124,040	31,010	8,700	25,040	5		376
7,040	365,832	91,458	265,731	3,432	5	2,000.00	377
1,020	274,476	68,619	224,627	11,056	5	2,482.00	378
2,280	330,244	111,377				2,500.00	379
26,136	1,050,184	262,546	467,427	61,632	5	10,600.00	380
4,388	543,352	135,838	150,300			5,500.00	381
8,500	703,200	175,800	561,339	66,152	5	7,150.00	382
3,080	904,268	226,067	450,268	97,908	5	12,623.70	383
	350,536	87,634	269,334	1,400	5	4,395.00	384
1,288	207,056	51,764	125,236	20,984	5	3,000.00	385
2,060	255,228	63,807	256,120	33,816	5	2,100.00	386
	700,948	175,237	307,200			7,007.47	387
4,364	1,072,696	268,174	261,078	106,080	5	11,253.46	388
644	367,432	91,858	49,600	38,732	5	5,250.00	389
5,160	160,472	40,118	176,100			1,250.00	390
2,568	415,724	103,931	293,400	131,060	5	2,130.57	391
6,048	1,066,192	274,048	145,000	61,636	5	1,085.00	392
1,048	182,488	45,622	384,200	4,320	5	10,550.00	393
1,992	354,888	88,722	124,000		5	2,095.44	394

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

Number	Towns	Real property	Personal property	Railroad property
395	Lawton	126,920	19,764	21,428
396	Le Claire	292,888	38,096	78,856
397	Ledyard	228,472	344,000	52,000
398	Le Grand	144,168	16,596	25,864
399	Lehigh	225,308	122,176	108,800
400	Leighton	43,316	28,388	
401	Leland	99,952	48,572	29,972
402	Lenox	647,424	206,700	29,012
403	Le Roy	35,784	16,640	31,740
404	Lester	546,168	51,776	95,196
405	Letts	188,112	35,988	29,828
406	Lewis	259,320	89,028	16,936
407	Libertyville	92,572	48,976	49,924
408	Lidderdale	110,848	45,724	53,572
409	Lime Springs	370,836	117,644	28,236
410	Lincoln	117,880	70,136	24,124
411	Linden	132,520	51,148	40,960
412	Lineville			
413	Linn Grove	210,340	76,228	28,820
414	Lisbon	642,484	93,512	78,096
415	Liscomb	161,880	34,100	21,668
416	Littleport	64,696	25,792	16,448
417	Little Rock	272,360	115,964	32,984
418	Little Sioux	122,068	30,628	
419	Livermore	209,968	99,440	50,032
420	Lockridge	106,960	45,076	62,484
421	Logan	747,228	119,028	78,048
422	Lohrville	395,572	134,796	180,396
423	Lone Rock	53,648	41,736	18,476
424	Lone Tree	362,648	155,100	31,312
425	Long Grove	100,532	38,984	14,276
426	Lorimor	271,012	102,268	56,736
427	Lost Nation	384,992	83,696	24,512
428	Lovilia	265,088	74,848	57,108
429	Lowden	404,400	119,492	26,604
430	Low Moor	92,020	45,480	
431	Luna	142,612	46,312	41,580
432	Lucas	111,960	35,676	45,320
433	Luther	103,000	60,000	16,000
434	Lu Verne	224,928	74,768	97,780
435	Luxemburg (P. O. New Vienna)	61,252	10,308	
436	Luzerne	175,896	56,760	38,796
437	Lynnville	761,320	59,160	5,652
438	Lytton	324,568	88,432	15,516
439	Macedonia	83,612	40,016	
440	Macksburg	131,244	39,796	1,900
441	Magnolia	150,144	15,004	
442	Malcom	246,732	59,420	31,796
443	Mallard	165,504	102,072	15,528
444	Maloy	43,552	20,884	23,596
445	Malvern	459,100	146,160	49,396
446	Manilla	463,372	111,900	35,684
447	Manly	484,908	75,828	75,124
448	Manning	1,180,732	266,444	169,264
449	Manson	842,536	151,564	107,748
450	Mapleton	1,259,972	285,724	59,360
451	Marathon	242,972	68,776	69,276
452	Marble Rock	255,224	81,156	35,652
453	Marcus			
454	Marne	116,216	31,244	40,712
455	Marquette	98,500	50,000	
456	Martelle	89,884	18,280	
457	Martinsburg	69,528	37,412	27,156
458	Martensdale	47,668	14,828	54,564
459	Marysville	36,616	11,564	
460	Masonville	74,284	41,336	46,936

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
808	168,920	42,230		18,464	6	2,149.13	395
4,112	413,952	103,488	167,800			2,875.00	396
	624,472	156,118	25,300		3	3,860.00	397
3,140	189,768	47,442	124,512	48,756	5	2,730.00	398
2,572	458,856	114,714	108,296	102,952	5	6,797.00	399
	71,704	17,926				2,151.12	400
2,856	181,352	45,338	102,110	54,944	4.3	1,070.00	401
2,372	885,508	221,377	679,200	18,650	5	11,450.00	402
476	84,640	21,160	39,180	11,975	5	906.00	403
2,036	696,076	174,019		33,706	5	4,821.00	404
19,740	273,668	68,417	95,500	21,828	5	1,987.92	405
3,308	368,592	92,148		5,096	5	2,340.00	406
1,032	192,504	48,126	194,402	2,040	5	5,005.10	407
1,304	211,448	52,862		121,440	5.4	2,542.47	408
3,908	520,624	130,156	235,920			2,550.00	409
1,528	213,668	53,417	65,100	29,064	1	2,635.16	410
2,144	226,772	56,693	93,636	33,072	5	3,028.57	411
							412
1,104	316,492	79,123	173,640	2,384	5	3,571.88	413
	814,092	203,523	942,715	104,015	5	13,100.00	414
1,816	219,464	54,866	128,718	47,672	5	1,962.42	415
892	107,828	26,957	4,500	7,620	5	815.00	416
1,516	422,824	105,706	86,650	39,560	5	4,790.00	417
	152,606	38,174	100,826	5,832	5	1,325.00	418
4,748	364,188	91,047	269,700	14,544	5	2,000.00	419
748	215,268	53,817	79,600	18,688	5	2,583.21	420
	944,304	236,076	654,422	6,176	5	61,379.76	421
7,268	718,032	179,508	512,938		6	13,700.00	422
760	114,620	28,655	46,743			2,370.37	423
6,420	555,480	138,870	421,340	47,084	5	3,500.00	424
900	154,602	38,673	109,000			754.12	425
4,148	434,164	108,541	194,400	20,960	5	3,923.95	426
980	494,180	123,545	343,800	55,004	5	7,230.00	427
	397,044	99,261	141,500			2,935.00	428
1,592	552,088	138,022	804,600	2,108	6	5,800.00	429
	137,500	34,375	31,500			3,320.00	430
2,708	233,212	58,303	280,780	48,808	4	4,430.02	431
	192,956	48,239	56,600	19,380	5	5,016.67	432
840	179,840	44,960	70,000	30,800	4	1,540.00	433
3,980	401,456	100,364	251,300				434
	71,560	17,890	31,500			474.00	435
1,852	273,304	68,326	182,747	71,740	5	800.00	436
6,620	232,752	58,188	150,234	12,900	5	1,795.10	437
3,180	431,696	107,924	35,000			3,900.00	438
	123,628	30,907	325,280			1,818.94	439
	172,940	43,235	131,800	66,216	5	1,500.00	440
	165,148	41,287	72,400	15,388	5	3,633.25	441
6,472	344,420	86,105	752,960			3,821.00	442
1,008	284,112	71,028	117,215			3,550.00	443
636	88,668	22,167				209.00	444
6,988	655,644	163,911	536,630	32,748	2	16,150.00	445
2,596	613,552	153,388	264,220	13,904	5	7,554.29	446
5,332	641,192	160,298	164,600	42,624	5	4,073.00	447
4,140	1,620,580	405,145	1,172,208	817,484	5	10,712.00	448
6,560	1,108,408	277,102		29,197	5	19,924.07	449
6,344	1,611,400	402,850	302,300	31,304		15,400.00	450
2,640	383,604	95,916	253,300	40,960	5	6,600.00	451
1,452	373,484	93,371	163,800	32,960	5	2,025.00	452
							453
2,376	190,548	47,637	112,916	31,518	2	1,770.00	454
	148,500	37,125				3,941.89	455
	108,164	27,041	77,550	156,000		1,495.00	456
2,152	136,248	34,062	114,600	15,624	5	799.00	457
1,520	118,580	29,645	50,400	6,592	5	549.16	458
	48,180	12,045				250.00	459
7,344	169,900	42,475	52,500				460

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

Number	Towns	Real property	Personal property	Railroad property
461	Massena	288,004	74,176	
462	Matlock	50,956	33,316	15,952
463	Maurice	108,116	59,556	51,400
464	Maxwell	370,892	102,784	32,580
465	Maynard	226,416	99,928	30,012
466	Maysville (Walcott P. O.)	44,168	11,692	
467	McCallsburg	136,204	61,372	47,952
468	McCausland	64,668	25,280	7,428
469	McClelland	69,316	28,000	253,608
470	McGregor	557,412	197,420	53,372
471	McIntire	148,960	41,456	57,660
472	Mechanicsville	484,252	133,356	39,536
473	Mediapolis	629,288	251,664	61,544
474	Melbourne	370,280	77,532	52,160
475	Melcher	351,168	51,480	19,016
476	Melrose	171,172	39,080	38,856
477	Melvin	120,332	86,808	15,748
478	Menlo	342,808	65,840	14,856
479	Meriden	61,132	33,872	46,320
480	Merrill	275,200	115,480	46,736
481	Meservey	117,132	28,828	45,240
482	Meyer	730,580	80,784	
483	Middletown	90,748	52,500	23,884
484	Mills	195,020	62,396	32,944
485	Milford	886,604	189,060	25,444
486	Millersburg	99,100	20,680	
487	Millerton			
488	Milo			
489	Milton	560,000	168,000	16,000
490	Minburn	174,152	74,636	9,028
491	Minden	206,012	58,112	34,588
492	Mingo	96,900	30,460	8,700
493	Mitchell	55,112	23,164	4,876
494	Mitchellville	141,740	342,920	49,600
495	Modale	166,148	88,476	36,768
496	Mondamin	170,368	71,060	29,172
497	Moneta	32,236	65,576	14,964
498	Monmouth	64,724	42,944	22,168
499	Monona	614,736	196,924	37,548
500	Monroe	618,840	79,080	57,352
501	Montezuma	768,664	134,236	46,160
502	Montour	154,484	41,816	22,908
503	Montrose	185,540	47,360	36,504
504	Moorhead	167,352	48,224	19,220
505	Moorland	50,180	41,232	64,828
506	Moravia	247,920	73,216	100,724
507	Morning Sun	437,028	93,772	27,100
508	Morrison	35,040	29,484	
509	Moulton	444,228	103,648	47,660
510	Mt. Auburn	92,424	45,436	18,424
511	Mt. Ayr	1,070,960	279,912	57,452
512	Mt. Sterling	74,424	36,488	20,606
513	Mt. Union	94,396	94,668	21,624
514	Mt. Vernon	1,019,976	181,552	78,048
515	Moville	339,856	80,464	
516	Murray	526,272	139,516	
517	Nashua	621,800	164,316	64,112
518	Nemaha	81,416	40,596	16,308
519	Neola	385,172	87,896	140,596
520	New Albin	321,792	139,380	4,344
521	Newell	618,420	277,848	31,596
522	Newhall	225,784	62,780	13,344
523	New Hartford	196,648	64,152	30,676
524	New Liberty	72,280	52,572	9,300
525	New London	698,448	231,472	200,000
526	New Market	235,532	96,408	21,124

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
	362,180	90,545	300,848	34,280	5	3,376.00	461
616	100,840	25,210	29,600	14,980	5	980.00	462
2,116	221,188	55,297	118,750	27,300	5	2,900.00	463
2,196	508,452	127,113	529,070	41,180	5	9,625.00	464
2,312	358,668	89,667	301,000	28,440	5	3,025.00	465
532	56,302	14,098	27,000			379.00	466
2,616	248,144	62,036	43,200	43,448	5	2,495.00	467
636	98,012	24,503	9,800			845.00	468
18,812	369,736	92,434	63,402				469
5,776	813,980	203,495	234,488	936	5	11,525.90	470
1,048	249,124	62,281	74,955	29,343	4	1,800.00	471
2,348	659,492	164,873	747,369	28,712	5	8,480.00	472
	942,496	235,624	544,937	60,228	5	7,301.25	473
1,684	501,656	125,414	437,855	32,080	5	3,872.00	474
80	421,744	105,436	184,875			6,122.21	475
	249,108	62,277	141,500	18,672	5	7,722.85	476
540	223,428	55,857	28,000			2,007.50	477
2,004	425,508	106,377		5,616		1,500.00	478
4,456	145,780	36,445		80,412	5	4,418.98	479
4,280	441,690	110,424	154,500	6,776	5	7,572.71	480
1,204	192,404	48,101	41,500			1,800.00	481
1,592	812,956	203,239	78,205	719,844	5	1,453.00	482
	167,132	41,783	146,500	14,140	5	3,342.64	483
2,548	202,908	73,227	408,500	71,188	5	3,543.20	484
4,980	1,106,088	276,522	249,696	3,372		15,200.00	485
	119,780	29,945	118,144			744.00	486
							487
							488
10,600	754,600	188,650	200,000	187,500	5	4,619.27	489
1,112	258,928	64,732	152,200	5,716	5	1,600.00	490
1,444	300,156	75,039		8,944	5	3,568.11	491
8,620	144,680	36,170	123,450	2,640		1,906.00	492
40	83,192	20,798	37,225	4,400	5	700.00	493
4,640	538,900	134,725				4,530.00	494
1,748	293,140	73,285	64,000	38,732	5	4,370.00	495
	270,600	67,650		4,168	5	10,282.80	496
348	113,124	28,281	1,000			735.31	497
1,056	130,892	32,723	31,670	38,320	5	3,730.42	498
6,392	855,600	213,900	1,353,771	30,740	5	11,335.00	499
4,532	759,804	189,951	758,585	86,048	5	8,586.81	500
4,216	953,276	238,319	915,608	124,288	5	14,510.00	501
4,284	223,492	55,873	189,800	8,800	5	2,200.00	502
3,972	273,376	68,344	100,622	25,384	5	2,793.66	503
1,632	236,428	59,107	166,519	4,352	1	2,230.42	504
2,280	158,020	39,505	35,600	64,524	5	2,100.00	505
5,600	433,460	108,365	355,379	52,416	4.5	2,260.00	506
1,840	559,740	139,935	470,392	19,976	5	7,416.55	507
50,572	115,096	28,774	100,782			650.00	508
2,888	598,424	140,606	180,730	5,604		15,124.04	509
1,608	157,892	39,473		5,376	5	1,600.00	510
15,960	1,424,284	356,071	953,697			18,000.00	511
992	132,600	33,150	17,100	3,836	5	420.00	512
472	211,160	52,790	120,620			900.00	513
	1,279,576	319,894	1,119,684	10,118	5	15,057.43	514
	420,320	106,080	268,975				515
	665,788	166,447	790,925	37,680	5	3,200.00	516
5,160	855,388	213,847	677,630	127,440	5	12,797.41	517
472	138,792	34,698	22,000	2,332		7,543.89	518
	613,664	153,416	43,317	2,936	5	8,686.03	519
364	465,880	116,470	126,876			3,481.00	520
5,984	933,848	233,462	714,390	14,979	5	11,920.00	521
684	302,592	75,648	342,600			1,780.00	522
3,368	294,844	73,711	256,550	7,380	5	1,999.00	523
952	135,104	33,776	119,900			900.00	524
2,044	1,131,964	282,991	620,887	1,600		42,363.99	525
4,832	357,896	89,474	430,048			2,770.00	526

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

Number	Towns	Real property	Personal property	Railroad property
527	New Providence	127,100	9,660	
528	New Sharon	552,648	117,520	40,828
529	New Vienna	123,788	56,876	
530	New Virginia	200,684	93,568	28,904
531	Nichols	226,312	37,872	56,000
532	Nodaway	161,228		11,808
533	Nora Springs	677,628	204,496	85,512
534	Northboro	81,728	95,044	20,764
535	North Buena Vista	41,996	10,916	
536	North English	453,356	138,856	16,136
537	North Liberty	128,852	28,424	8,200
538	North Washington	34,716	19,832	
539	Northwood	968,184	197,460	47,128
540	Norwalk	230,272	53,376	40,896
541	Norway	258,852	60,664	28,452
542	Numa	100,176	20,504	22,880
543	Oakland	506,700	759,000	38,652
544	Oakville	158,652	74,236	10,208
545	Ocheyedan	335,396	116,948	22,288
546	Odebolt	797,088	270,956	36,948
547	Ogden	837,560	152,012	
548	Okoboji	847,732	35,852	16,756
549	Olds	121,040	75,404	9,028
550	Olin	372,384	94,648	33,512
551	Ollie	121,688	19,612	
552	Oneida	37,176	19,644	80,628
553	Onslow	141,372	59,044	4,064
554	Orange City	714,836	201,776	12,564
555	Orchard	72,060	26,452	30,552
556	Orient	242,704	76,752	22,196
557	Orleans	361,732	51,708	41,900
558	Ossian	475,976	198,108	70,504
559	Osterdock	23,604	17,288	16,628
560	Oto	134,836	39,792	26,380
561	Ottosen	80,160	55,016	19,880
562	Owasa	60,400	16,740	35,544
563	Oxford	322,292	135,832	16,936
564	Oxford Junction	310,980		1,248
565	Oyens	47,340	26,376	8,292
566	Pacific Junction	115,564	34,584	63,364
567	Packwood	93,780	46,184	36,792
568	Palmer	43,724	24,596	8,244
569	Palo	77,048	23,012	19,908
570	Panama	83,680	63,860	11,172
571	Panora	521,196	98,628	38,476
572	Parkersburg	508,096	152,472	499,800
573	Parnell	95,676	49,344	17,068
574	Paton	123,380	93,440	13,900
575	Patterson	41,604	36,192	
576	Paullina	616,912	212,636	31,420
577	Persia	228,348	99,228	
578	Peru	137,176	59,224	43,448
579	Peterson	283,188	117,004	46,184
580	Piereson	254,356	77,868	38,428
581	Pilot Mound	121,772	41,776	17,876
582	Pioneer	28,176	52,548	5,000
583	Pisgah	186,184	76,760	
584	Plainfield	161,260	86,160	19,632
585	Plano	64,164	6,716	26,868
586	Pleasanton	110,004	40,192	25,160
587	Pleasant Plain	23,520	8,352	
588	Pleasantville	419,776	124,052	18,912
589	Plover	95,944	62,272	15,528
590	Plymouth	140,276	36,416	
591	Pocahontas	669,516	163,344	34,468
592	Polk City	133,152	29,640	

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
	136,760	34,190	122,000	54,688		2,324.92	527
3,484	714,480	178,620	614,248	37,184		7,900.00	528
832	181,496	45,374	78,300			816.73	529
996	333,152	83,288	208,343	9,232	1	3,316.80	530
4,128	324,312	81,078	148,893			1,975.00	531
	173,036	43,259	207,568				532
3,388	971,024	242,756	805,625	80,156	5	8,485.00	533
756	198,292	49,573	123,702	9,672	5	3,965.84	534
	52,912	13,228	20,750	7,260			535
1,152	609,500	152,375	512,702	4,900	6.2	11,200.00	536
532	166,008	41,502	176,400		5		537
544	55,092	13,773	5,000			1,209.72	538
6,840	1,219,612	304,903	907,060	165,200	5	9,650.00	539
9,888	334,432	83,608	293,055	50,636	5	2,080.51	540
936	348,904	87,226	450,466	21,940	5	3,671.00	541
6,956	150,516	37,629	4,000	86	5	870.00	542
2,728	1,307,080	326,770		16,250	5	10,750.00	543
756	243,852	60,963	15,224	6,580	5	3,360.00	544
1,348	475,980	118,995	153,730			7,120.00	545
5,728	1,110,720	277,680	4,910,754	6,660		22,980.79	546
	989,572	247,393	886,433			7,480.00	547
692	901,032	225,258		12,944		2,650.00	548
996	206,468	51,617	29,500			1,083.00	549
2,756	503,300	125,825	371,169	47,172	5	6,950.00	550
	141,300	35,325	66,475	14,974		238.00	551
1,780	139,228	34,807	32,600	47,776	5	715.00	552
568	205,048	51,262	121,096	11,172	5	1,000.00	553
2,396	931,572	232,893	1,090,060	8,864	5	20,660.00	554
844	129,908	32,477	56,200	8,716	5		555
3,028	344,680	86,170	250,448	3,536	5	1,908.32	556
2,208	457,548	114,387	39,800	23,920	4.7	11.00	557
3,932	748,520	187,130	487,375			7,614.50	558
356	57,876	14,469	600	9,256	4	150.00	559
1,992	203,000	50,750	50,400			3,306.47	560
3,508	158,564	39,641	70,870	14,960	5	1,250.00	561
836	113,520	28,380	22,400	24,340		329.99	562
2,028	477,088	119,272	189,796			5,069.03	563
	312,228	78,057	467,092			6,200.00	564
564	82,572	20,643	21,500			660.55	565
1,924	215,436	53,859	17,850	15,724	5	1,699.00	566
440	177,196	44,299	44,883	39,568	5	852.43	567
364	76,928	19,232	35,300			2,500.00	568
768	120,736	30,184	58,404	8,532	5	500.59	569
824	159,536	39,884	190,410	11,688	5	1,116.75	570
11,852	670,152	167,538	272,835	70,508	5	7,998.00	571
4,668	1,255,036	313,759	630,875			9,950.00	572
836	162,924	40,731	77,650				573
2,300	233,020	58,255	263,629	32,900	2	1,395.64	574
16,416	94,212	23,553	37,590	10,412	5	300.00	575
	860,968	215,242	673,000			7,927.00	576
33,832	361,408	90,352	124,260	19,940	5	3,550.00	577
	239,848	59,962	104,490	33,572	5		578
2,292	448,668	112,167	423,574	9,276	5	2,720.40	579
2,332	372,984	93,246	344,250			7,010.00	580
1,472	182,896	45,724		9,634	4	790.00	581
448	86,172	21,543				323.14	582
41,544	304,488	76,122	173,795	28,584	5	3,175.00	583
848	267,900	66,975	103,312	4,604		904.00	584
472	98,220	24,555	66,405	22,174	5	750.00	585
416	175,772	43,943	78,650	7,588	5	1,000.00	586
260	32,132	8,033	41,155	56,680	5		587
1,040	563,780	140,945	594,800	30,092		9,300.00	588
2,152	175,896	43,974	88,480	23,400	5	2,025.00	589
	176,692	44,173	149,350			2,000.00	590
6,704	874,032	218,508	265,332	19,580	5	12,599.50	591
	162,792	40,698	59,650			2,700.00	592

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

Number	Towns	Real property	Personal property	Railroad property
593	Pomeroy	572,436	145,044	63,804
594	Popejoy	150,156	53,020	41,008
595	Portsmouth	132,548	58,724	33,512
596	Postville	793,228	111,044	9,637
597	Prairieburg			
598	Prairie City	410,740	83,460	15,156
599	Prescott	184,496	72,972	
600	Preston	238,284	114,396	
601	Primghar	634,452	138,100	20,376
602	Princeton	225,840	65,764	53,828
603	Promise City	101,688	67,036	32,832
604	Protivin	88,964	41,028	
605	Pulaski	35,200	10,000	17,844
606	Quasqueton	155,768	27,628	
607	Quimby	168,088	108,200	17,180
608	Quincy			
609	Radeliffe	276,060	87,720	36,948
610	Rake	123,452	46,200	
611	Ralston	1,327,800	430,800	591,160
612	Randalia	51,256	32,336	22,288
613	Randolph	153,308	87,048	18,092
614	Rathbun	37,772	8,928	11,636
615	Readlyn	304,312	77,872	
616	Reasnor	80,680	18,900	24,664
617	Redding	102,288	36,188	48,744
618	Redfield	353,268	73,868	43,440
619	Reinbeck	782,836	335,564	63,036
620	Rembrandt	103,000	102,276	9,208
621	Remsen	478,756	184,604	17,252
622	Renwick	271,024	75,508	48,772
623	Riceville	396,456	152,160	34,696
624	Richland			
625	Ricketts	96,528	51,008	20,692
626	Ridgeway	234,660	81,740	70,856
627	Rinard	51,548	19,916	50,320
628	Ringsted	338,276	82,036	46,184
629	Rippey	187,432	71,340	20,404
630	Riverside	284,668	56,416	23,772
631	Riverton	172,916	53,372	26,764
632	Robins	237,240	16,876	127,504
633	Rock Falls	39,336	18,460	
634	Rockford	527,508	664,620	2,584
635	Rockingham	594,640	120,360	62,736
636	Rock Valley	489,632	127,124	57,080
637	Rockwell	130,240	30,780	9,100
638	Rodman			
639	Rodney	67,804	51,516	15,516
640	Roland	397,568	83,748	18,236
641	Rolfe	697,000	189,000	
642	Rome	38,708	17,868	
643	Rose Hill	79,816	45,956	16,212
644	Rossie	23,892	29,940	9,508
645	Rowan	142,128	30,120	40,868
646	Rowley	69,320	36,620	19,136
647	Royal	185,584	122,896	145,200
648	Rudd	240,472	86,052	67,336
649	Runnells	97,060	25,360	20,100
650	Russell	321,672	79,196	53,784
651	Ruthven	327,680	111,568	45,200
652	Rutland	158,912	42,888	56,160
653	Ryan	173,828	126,960	41,412
654	St. Ansgar	615,868	143,600	17,452
655	St. Anthony	92,328	41,812	62,652
656	St. Charles	141,780	49,184	38,672
657	St. Lucas	17,960	7,532	
658	St. Mary's	36,256	37,120	

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
5,684	786,968	196,742	328,532			88,926.83	593
1,648	245,832	61,458	107,940	71,580	5	1,196.10	594
1,872	226,656	56,664	215,510	7,832		2,004.65	595
1,043	915,012	228,753	522,650			56.25	596
							597
5,172	514,528	128,632	728,880	3,790		9,446.64	598
	257,468	64,367	277,630			2,594.00	599
	352,680	88,170	267,300			40.00	600
	792,928	198,232	573,660			7,650.00	601
5,840	351,272	87,818	137,100			2,562.00	602
1,792	203,348	50,837	53,950	3,272	5	4,880.35	603
124	130,716	32,679	77,750	7,960	5	3,137.18	604
212	63,256	15,814	140,145	6,548	5	506.05	605
1,672	185,068	46,267	113,100	37,004	6	1,140.00	606
1,072	294,540	73,635	126,475	3,424	6	18,556.02	607
							608
24,340	425,068	106,267	397,380	43,520	5	4,900.00	609
1,584	171,236	42,809	129,603	34,008	5	2,348.00	610
37,880	2,387,640	596,910	65,500	12,000	5	1,193.00	611
856	106,736	26,684	30,500	3,284		575.00	612
520	258,968	64,742	188,516	6,496	5	4,661.42	613
2,152	60,488	15,122	500	351	5	1,330.73	614
500	382,684	95,671	403,308	1,500	5	4,725.00	615
9,668	133,912	33,378	98,525	15,200	5	960.00	616
1,300	188,520	47,130	97,376				617
10,548	481,124	120,281	201,124			5,544.57	618
	1,181,436	295,359	1,377,555	42,916	5	18,661.22	619
1,208	215,692	53,923	85,355	6,848	5	1,894.00	620
1,080	681,602	170,423	809,568			10,250.00	621
4,560	399,864	99,966		34,120	5	6,200.00	622
1,428	584,740	146,185	468,570	30,844	5	6,615.00	623
							624
1,004	169,232	42,308	97,052	4,908	5	2,225.00	625
3,136	390,392	97,598	209,100			2,645.00	626
672	122,456	30,614	69,735			700.00	627
1,460	467,956	116,989	309,700	32,732	5	4,400.00	628
1,912	281,088	70,272	191,075	31,540	5	4,480.00	629
1,156	366,012	91,503	256,117	17,136	5	5,115.00	630
1,088	254,140	63,535	176,404			2,201.00	631
	381,620	95,405	91,616			900.00	632
	57,796	14,449	36,200			200.00	633
1,324	1,196,036	299,009	431,753			10,358.95	634
3,832	781,568	195,392	46,000			5,724.00	635
1,100	674,936	168,734	400,000	30,252		8,450.00	636
1,002	171,212	42,803	454,640	110,960	5	7,446.90	637
							638
1,024	135,860	33,965	20,700			762.03	639
1,808	501,360	125,340	322,926	37,640	5	9,112.12	640
	886,000	221,500	588,000			9,187.00	641
	56,576	14,144					642
228	142,212	35,553	109,550			1,250.00	643
40	63,380	15,845	18,745	2,364	5	425.00	644
2,320	215,436	53,859		23,184	5	1,140.13	645
	125,076	31,269	50,500			861.81	646
	453,680	113,420		4,552	5	2,325.00	647
2,800	396,660	99,165	141,450			6,262.00	648
1,880	144,400	36,100				1,778.00	649
	454,652	113,663	541,928	25,424	5	2,865.00	650
2,112	486,560	121,640	348,140			5,290.00	651
2,052	260,012	65,008	92,633	35,688	5	993.03	652
1,404	343,604	85,901	135,873	10,944	5	3,270.00	653
936	777,856	194,464	586,430			7,545.00	654
	196,792	49,198				3,543.22	655
	229,636	57,409	347,038	11,324	5	1,550.00	656
	25,492	6,373	49,875			450.00	657
	73,376	18,344	26,400				658

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

Number	Towns	Real property	Personal property	Railroad property
659	St. Olaf	79,816	58,996	21,100
660	St. Paul (R. F. D. West Point)	35,340	13,120	
661	Sabula	271,300	49,280	200,000
662	Salem	171,180	56,100	27,340
663	Salix	176,872	42,336	39,904
664	Sanborn	569,696	143,600	
665	Sandyville (Via Ackworth)			
666	Scarville	63,216	49,956	61,336
667	Schaller	441,700	134,924	
668	Schleswig	533,944	113,328	20,692
669	Scranton	415,100	120,680	48,820
670	Searsboro	61,440	29,244	15,888
671	Sergeant Bluff	190,620	76,336	86,112
672	Shambaugh	89,768	79,840	27,656
673	Shannon City	140,952	41,084	8,200
674	Sharpsburg	63,400	28,888	37,112
675	Sheffield	862,484	119,660	100,100
676	Shelby	361,412	97,004	30,308
677	Sheldahl	120,320	10,548	
678	Shell Rock	421,308	76,304	31,476
679	Shellsburg	245,344	75,132	38,156
680	Sibley	1,044,924	280,484	113,712
681	Sidney	469,388	131,972	8,920
682	Silver City	139,176	65,160	8,520
683	Sioux Center	767,500	135,092	51,520
684	Sioux Rapids	415,232	223,344	64,240
685	Slater	294,188	77,636	93,780
686	Sloan	216,480	138,480	20,692
687	Smithland	106,000	24,348	
688	Soldier	146,492	74,664	24,756
689	Solon	331,728	65,024	25,708
690	Somers	59,344	43,504	35,596
691	South English	131,676	41,832	31,796
692	Spillville	126,824	39,420	
693	Spirit Lake	1,580,432	277,532	13,124
694	Spragueville	71,252	18,424	28,380
695	Springbrook	46,768	9,184	
696	Spring Hill	62,020	71,232	22,880
697	Springville	375,652	117,848	17,068
698	Stacyville	209,900	77,712	30,064
699	Stanhope	173,884	67,900	37,688
700	Stanley	73,252	27,672	116,200
701	Stanton	430,328	142,732	28,264
702	Stanwood	305,704	119,176	23,092
703	State Center	733,908	151,788	44,180
704	Steamboat Rock	150,240	23,600	26,704
705	Stockport	197,904	34,048	40,680
706	Stockton	60,000	15,600	31,260
707	Story City	790,700	185,988	67,004
708	Stout	201,448	53,652	66,044
709	Stratford	348,420	182,932	
710	Strawberry Point	644,560	142,544	54,612
711	Struble	67,500	40,480	11,480
712	Sully	258,160	54,840	12,280
713	Sumner	1,228,168	331,312	72,400
714	Superior	81,512	33,172	30,608
715	Sutherland	438,928	158,220	47,756
716	Swalesdale	71,212	27,580	13,448
717	Swan	83,656	28,060	9,412
718	Swea City	367,748	129,396	29,688
719	Tabor	584,316	489,588	
720	Templeton	340,728	93,972	15,824
721	Tennant	33,684	40,044	33,648
722	Terril	80,912	24,024	
723	Thayer	36,628	31,216	41,264
724	Thompson	245,136	142,032	35,660

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,520	161,432	40,358	150,039	7,072	5	1,450.00	659
	48,460	12,115	60,700	13,100	5		660
	520,580	130,145	270,247			1,410.00	661
900	255,580	63,895	280,000	13,624	5	1,055.00	662
4,384	263,406	65,874	50,700	15,080		2,122.00	663
	713,296	178,324	144,000			11,900.00	664
							665
1,476	175,984	43,996	68,500	932	5	1,000.00	666
	576,624	144,156	566,324			8,308.00	667
1,896	669,860	167,465	954,300			11,725.85	668
2,600	587,200	146,800	1,697,512	79,780	5	5,595.00	669
1,544	108,116	27,029	52,865			505.00	670
2,536	355,604	88,901	105,700	4,020	5	2,600.00	671
1,244	198,508	49,627	201,408			1,630.00	672
2,184	192,420	48,105	61,300	9,084	5	2,354.00	673
444	129,844	32,461	55,550			1,000.00	674
9,076	1,091,320	272,830	278,160	250,492	5	12,176.00	675
2,584	491,308	122,827	330,632	39,292	5	10,600.00	676
	130,868	32,717	113,450			1,379.00	677
1,664	530,752	132,688	430,264			7,280.00	678
2,668	361,300	90,325	154,400			4,995.00	679
6,436	1,445,556	361,389	590,832	8,296		15,600.00	680
4,724	615,004	153,751	671,092	13,808	5	10,360.00	681
3,008	215,864	53,966	258,940			2,113.00	682
3,256	957,368	239,342	746,825	53,912	5	10,692.00	683
5,076	707,802	176,973	374,900	6,020	5	7,525.00	684
4,496	470,100	117,525	441,237	102,000		2,855.00	685
3,204	378,856	94,714	200,850	4,416	5	4,565.00	686
	130,348	32,587	22,900			1,320.22	687
1,384	247,206	61,824	110,430	1,383	6	3,655.00	688
5,408	427,868	106,967	60,350	25,276	5	3,730.00	689
936	139,380	34,845	55,854		5	700.00	690
1,268	206,572	51,643	319,554	9,348	5	1,470.00	691
	166,244	41,561	60,690	4,548		1,635.00	692
1,708	1,872,796	468,199	585,050			29,751.00	693
1,000	119,056	29,764	12,000			720.00	694
	55,952	13,988	47,850			180.00	695
1,836	157,968	39,492	20,560	27,584	5	336.00	696
1,268	511,836	127,959	539,179	2,896	5	3,900.00	697
1,368	319,044	79,761	192,600	5,720	5	3,003.00	698
1,988	281,460	70,365	178,694	42,988	5	5,409.00	699
	217,124	54,281	34,825		6	670.00	700
340	601,664	150,416	801,908	17,252	5	5,925.00	701
5,300	453,272	113,318	316,350	9,872	5	5,094.55	702
8,100	937,976	234,494	779,187	27,924	1	14,361.25	703
5,028	205,632	51,408	147,900	1,940	5	1,123.00	704
1,808	274,440	68,610	134,640	255,084	5	2,000.00	705
500	107,360	26,840	3,000	1,000	5	620.00	706
6,780	1,050,472	262,618	779,090	57,980	5	16,166.55	707
	321,144	80,286		118,448	4	1,420.20	708
	531,352	132,838	362,095	70,256	5	7,090.00	709
4,408	846,124	211,531	596,900	48,034	5	7,730.00	710
720	120,180	30,045	24,600			1,183.91	711
2,576	327,856	81,964	446,700			3,650.00	712
4,024	1,635,904	408,976	1,054,411	66,420	5	21,162.50	713
1,020	146,312	36,578	58,900	10,080	5	2,048.00	714
	644,904	161,226	765,920	25,108	5	7,231.38	715
488	112,728	28,182	62,617			775.20	716
112	121,240	30,310	8,400	26,252	5	460.00	717
7,680	534,512	133,628	180,887			6,826.01	718
2,784	1,076,688	269,172	262,750	20,464	5	16,382.51	719
832	451,356	112,839	208,900			4,890.00	720
428	107,804	26,951	26,087	36,140	5	1,150.00	721
488	105,424	26,356	159,525			4,632.98	722
1,796	110,904	27,726	9,444			477.00	723
2,080	424,908	106,227	160,535	23,108	5		724

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

Number	Towns	Real property	Personal property	Railroad property
725	Thor	215,400	46,772	36,948
726	Thornburg	66,224	44,320	32,984
727	Thornton	239,820	93,400	25,336
728	Thurman	114,040	47,308	
729	Tiffin	74,460	26,612	11,888
730	Tingley	209,240	46,536	37,468
731	Titonka	187,776	79,824	14,264
732	Toronto	64,036	11,100	12,720
733	Traer	809,872	237,140	34,524
734	Treynor	116,728	40,640	
735	Tripoli	795,736	13,996	29,416
736	Truesdale	32,028	31,264	8,488
737	Truro	218,336	88,152	38,244
738	Turin	57,792	60,780	27,712
739	Udell	71,816	35,904	29,596
740	Underwood	85,756	42,784	61,208
741	Union	291,940	90,908	18,148
742	Unionville	68,124	44,228	31,500
743	University Park	210,040	4,236	
744	Urbana	188,560	54,792	5,676
745	Urbandale	379,500	5,000	25,440
746	Ute	275,764	124,372	48,884
747	Vail	270,208	114,376	35,472
748	Valeria	28,980	16,020	7,092
749	Van Horn	422,136	105,268	30,720
750	Van Meter	150,896	76,864	30,608
751	Van Wert	135,828	49,188	43,356
752	Varina	101,760	157,208	16,656
753	Victor	459,856	116,544	18,128
754	Vincent	16,036	6,432	7,988
755	Vining	25,972	11,488	13,800
756	Volga City	699,220	15,568	8,300
757	Wadena	119,328	46,560	29,360
758	Walcott	489,620	182,132	22,648
759	Walker	293,916	116,440	30,608
760	Walingford	107,176	35,984	59,560
761	Wall Lake	490,964	110,236	62,260
762	Walnut	650,600	100,468	30,608
763	Wapello	795,516	134,708	20,036
764	Washta	154,024	71,072	32,208
765	Waterville	73,160	55,416	28,860
766	Waucoma	193,500	43,352	22,340
767	Waukee	374,404	13,060	53,564
768	Wayland	297,520	128,112	13,540
769	Webb	77,960	65,808	23,512
770	Webster	82,244	23,604	54,300
771	Weldon	112,668	28,224	17,948
772	Wellman	495,960	165,588	24,664
773	Wellsburg	317,484	123,244	233,092
774	Welton	53,104	27,804	7,760
775	Wesley	178,720	91,260	23,272
776	West Bend	193,776	447,320	
777	West Branch	491,896	161,768	23,772
778	West Burlington	475,292	77,168	
779	West Chester	86,868	57,296	8,024
780	Westfield	81,156	24,184	8,068
781	Westgate	135,300	83,996	26,540
782	West Liberty	1,098,860	198,700	73,680
783	West Mitchell (P. O. Mitchell)	49,472	3,280	
784	Westphalia	58,648	3,972	
785	West Okoboji	414,608	4,760	
786	West Point	292,400	160,420	27,336
787	West Side	144,664	66,540	59,536
788	West Union	923,188	276,356	57,060
789	Wheatland	255,748	91,772	2,068
790	Whiting	254,132	97,524	45,448

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
2,416	301,536	75,384	179,824			1,609.92	725
1,332	144,860	36,215	70,400	1,064	5		726
748	359,304	89,826	83,400	33,780	5	2,850.78	727
1,056	162,404	40,601	41,535	12,864	5	1,708.00	728
252	113,212	28,303	23,900			684.07	729
5,248	298,492	74,023	171,400	26,708	4	1,522.27	730
2,896	284,760	71,190	152,500				731
284	88,140	22,035		2,672	5	600.00	732
2,340	1,083,876	270,969	1,104,900	17,328	5	16,500.00	733
108	157,476	39,300	641,200			2,080.00	734
4,832	843,980	210,995	732,222	32,592	5	11,685.00	735
344	72,124	18,031	10,000	6,752	5	500.00	736
1,864	346,596	86,649	322,850			1,600.00	737
1,276	147,560	36,890	34,300			250.00	738
6,924	144,240	36,060	66,348	5,276		880.00	739
6,412	196,160	49,040	434,800	24,288		2,000.00	740
7,816	408,812	102,203	271,110	38,080	5	6,460.00	741
6,612	150,464	37,616	88,884	5,988	5	1,275.00	742
	214,276	53,569	178,300	31,756	5	1,020.00	743
2,856	251,884	62,971	85,500			1,100.00	744
11,720	421,660	105,415	67,000			5,909.00	745
2,508	451,528	112,882	197,082	12,680	5	5,316.28	746
2,220	422,276	105,569		13,972		7,072.25	747
132	52,224	13,056	14,140			661.00	748
1,840	559,964	139,991	337,500	45,164	5	7,035.00	749
3,048	261,416	65,354	163,300	20,576	5	1,716.00	750
1,276	229,648	57,412	143,901	8,444	5	1,000.00	751
1,352	276,976	69,244	31,800	11,722		3,450.00	752
4,368	598,896	149,724	860,022			4,969.35	753
332	30,788	7,697	61,600	49,180	4	2,905.00	754
360	51,620	12,905	95,350	55,680	5	1,150.00	755
324	723,412	180,853	78,740	13,524	5	2,800.00	756
1,444	196,692	49,173	74,650	25,464	5	1,161.86	757
4,440	698,840	174,710	463,220			5,000.00	758
1,832	442,796	110,699	228,044	30,248	5	2,712.50	759
	202,720	50,680		42,918	6	1,195.00	760
7,960	671,420	167,855	418,634	77,552	5	7,100.00	761
1,792	783,468	195,867	668,900	36,956	5	11,455.20	762
117,708	1,067,968	266,992	700,000	31,768	5	9,549.06	763
3,120	260,424	65,106	133,500	30,976	5	3,442.00	764
5,304	162,740	40,685	92,692			1,750.00	765
1,320	260,512	65,128	206,390	4,168	4.4	4,030.00	766
2,300	443,328	110,832	229,304			5,075.86	767
1,664	440,836	110,209	656,950	16,472	5	1,500.00	768
724	168,004	42,001	34,892	9,600	4	815.00	769
1,148	161,296	40,324	140,540	5,780	5	400.00	770
576	159,416	39,854	94,078			800.00	771
14,992	701,204	175,301	421,481	7,329	5	7,914.52	772
	673,820	168,455	203,800	12,000	1	4,500.00	773
232	88,900	22,225	47,170				774
3,012	296,264	74,006	191,080			4,232.35	775
	641,096	160,274				4,750.00	776
780	678,216	169,554	1,197,520	1,600	5	6,120.00	777
	552,460	138,115	92,300	80,992	5	25,965.62	778
636	152,824	38,206	184,300	7,528	5	3,998.89	779
1,480	114,888	28,722	7,550			1,100.00	780
1,208	247,044	61,761	73,965	18,048	5	1,496.75	781
22,120	1,393,360	348,340	1,647,445	261,500	5	6,115.00	782
40	52,792	13,198	94,700			527.92	783
	62,620	15,655	86,500			876.68	784
772	420,140	105,035	145,288		5	1,315.00	785
824	480,980	120,245	480,980			4,682.00	786
3,006	273,836	68,459	18,783	69,956	5		787
8,884	1,265,488	316,372	1,019,220	89,772	4.5	22,250.00	788
1,820	351,408	87,852	320,320			2,741.00	789
7,644	404,748	101,187	253,635	31,508	5		790

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

Number	Towns	Real property	Personal property	Railroad property
791	Whittemore.....	197,864	106,168	24,204
792	Whitten.....	104,280	84,008	38,276
793	Wiley (Carroll P. O.).....	21,600	4,228	-----
794	Williams.....	370,172	77,428	23,008
795	Williamsburg.....	799,584	222,076	22,032
796	Williamson.....	92,092	56,092	30,880
797	Wilton Junction.....	596,700	199,340	40,700
798	Winfield.....	566,768	215,840	-----
799	Winthrop.....	272,264	112,152	17,260
800	Wiota.....	90,232	32,512	18,128
801	Woden.....	129,708	62,768	29,716
802	Woodbine.....	606,588	203,720	44,320
803	Woodburn.....	123,308	40,072	76,580
804	Woodward.....	393,956	104,028	41,340
805	Woolstock.....	148,864	447,404	46,184
806	Worthington.....	172,232	58,176	21,100
807	Wyoming.....	363,796	152,668	17,996
808	Yale.....	159,624	82,980	17,376
809	Yetter.....	85,168	50,756	16,872
810	Porktown.....	24,740	16,992	6,692
811	Zearing.....	247,544	88,612	-----
812	Zwingle.....	84,960	21,224	8,380

PROPERTY AS OF JANUARY 1, 1925—LEVIES AS OF SEPT. 1, 1925

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,896	330,132	82,533	136,800			3,300.00	791
2,044	178,608	44,652	85,315	42,920	5	962.50	792
260	26,088	6,522	90,500	16,284	5	100.00	793
1,984	472,592	118,148	235,700	31,672	6	5,075.00	794
1,244	1,044,936	261,234	1,079,563				795
	179,064	44,766	33,500	12,744	5	893.87	796
9,860	846,600	211,650	737,160			8,680.83	797
	782,608	195,652	668,840	32,160	4	9,500.00	798
	401,676	100,419	305,395			3,020.72	799
1,348	142,220	35,555	27,800	5,872		1,796.25	800
1,228	223,420	55,855					801
	854,628	213,657	1,056,554			14,300.00	802
4,116	244,076	61,019	119,694	3,820	5	1,400.00	803
3,364	542,688	135,672	279,191	32,432	5	7,300.00	804
1,580	644,032	161,008	72,400	47,176	5	2,040.00	805
1,072	252,580	63,145	189,000	3,760	5	1,000.00	806
1,036	535,496	133,874	397,399			5,901.56	807
876	260,856	65,214	246,430	8,700	5	2,100.00	808
608	153,404	38,351	13,075			550.00	809
444	48,868	12,217	122,056			2,220.00	810
	336,156	84,039	474,914	37,684	5	4,785.00	811
544	115,108	28,777	97,500			3,568.35	812

CITY OFFICIALS

Number in order of population	City	Mayor	Clerk	Treasurer	Year term expires
34	Albia	Jas. H. Elder	A. J. Head	E. W. Baxter	1927
50	Algona	Albert Ogren	S. W. Crowell	H. M. Hanberg	1927
20	Ames	F. H. Schleiter	A. B. Maxwell	H. W. Stafford	1927
84	Anamosa	R. D. Finnigan	Daisy Stevens	T. E. Watters	1927
31	Atlantic	Ray Trainor	T. E. Nichols	J. G. Whitney	1927
92	Audubon	J. A. Cozine	J. L. Rippey	H. M. Bilharz	1928
100	Bedford	J. S. Nevins	J. E. Lovell	J. U. Wyant	1928
55	Belle Plaine	R. L. Whelan	E. N. Brown	W. A. Irwin	1927
82	Bettendorf	R. W. Peterson	H. F. Abramson	R. L. Lemmon	1928
85	Bloomfield	J. H. Leon	W. J. Brown	C. C. Curl	1928
17	Boone	Robert McBirnie	Otto Hile	D. B. Ashenfelter	1927
9	Burlington	E. F. Phillips	Robert Schlamp	J. G. Bruhl	1928
42	Carroll	John E. Haltigan	W. A. Arts	Leo J. Wegman	1928
25	Cedar Falls	J. Foy Cross	H. E. Olbrich	V. W. Johnson	1927
4	Cedar Rapids	W. A. Loftus	L. J. Storey	M. F. Cox	1928
21	Centerville	Jim Keller	A. M. Winter	W. A. Bashaw	1927
33	Chariton	C. A. Currier	W. M. Householder	E. W. Drake	1927
27	Charles City	H. M. Welleser	J. W. McGeeney	Carl C. Magdsick	1927
36	Cherokee	Abe Stiner	Wm. Shardlow	Geo. Brummer	1927
38	Clarinda	H. E. Davidson	C. L. Ehrhart	J. A. Swanson	1927
73	Clarion	Dr. R. D. Tompkins	G. A. Triggs	A. E. Weber	1928
68	Clear Lake	D. E. Kenyon	G. W. Moeller	H. N. Halvorsen	1927
8	Clinton	R. N. Howes	Frank W. Leedham	B. S. Keith	1928
81	Colfax	Edwin Perry	H. F. Cassidy	R. E. Cummings	1927
106	Corning	W. A. McKelvy	J. F. Latimer	F. C. Okey	1928
6	Council Bluffs	S. A. Greene	F. B. Jenkins	Bertha C. Smith	1928
63	Cresco	E. L. Davenport	G. A. Morris	E. L. Farnsworth	1928
22	Creston	M. L. Burt	B. Tallman	Ernest Porter	1927
3	Davenport	Louis E. Roddewig	Frank A. Haas	Chas. E. Robeson	1928
48	Decorah	F. W. Conover	F. M. Hughes	W. F. Baker	1927
58	Denison	Ninus L. Hunt	Jacob Johnson	Chet L. Smith	1928
1	Des Moines	Fred H. Hunter	Roscoe P. Bane	E. C. Powers	1928
103	DeWitt	W. C. Lambertson	C. C. Christiansen	Paul Sigmund	1928
5	Dubuque	H. G. Melchoir	John Stuber	Otto F. Puls	1927

96	Dyersville	A. E. Schuster	W. C. Loosbrock	J. J. Mangrich	1928
47	Eagle Grove	G. W. Baker	J. K. Baker	C. Christensen	1927
102	Eldon	J. A. Baldwin	John Varnum	V. D. Koons	1928
69	Eldora	W. H. Soper	G. M. Shafer	H. H. Turner	1928
75	Emmetsburg	J. H. Godden	T. F. Rutledge	J. W. Neary	1928
35	Estherville	J. C. Leilly	A. O. Peterson	E. J. Rhodes	1927
28	Fairfield	H. A. Hoopes	F. V. Goodman	W. P. Starr	1927
101	Forest City	Alan Loth	J. O. Bergfeld	H. R. Cleophas	1928
12	Fort Dodge	G. V. Findley	G. W. Wakeman	E. H. Zuerrer	1927
18	Fort Madison	Jas. A. Tower	L. F. Albers	Margaret Jaeger	1927
79	Glenwood	F. W. Kelley	B. N. Maxwell	E. R. Herrick	1927
39	Grinnell	W. G. Ray	Homer B. Lowrey	Carl E. Child	1927
105	Hamburg	J. B. Zuck	Paul Travis	F. J. Leiss	1927
60	Hampton	A. W. Wolf	S. J. Parker	L. C. Robinson	1927
71	Harlan	D. J. Booth	J. W. Bailey	C. C. Weber	1928
80	Hawarden	B. T. French	Fred A. Gefke	Rollin W. Smith	1928
87	Humboldt	Mary H. Johnston	J. A. Parker	H. L. Strong	1928
97	Ida Grove	J. C. Walter	Geo. C. Hubbard	R. W. Lohman	1928
59	Independence	A. T. O'Brien	Chas. L. King	A. S. Plane	1927
56	Indianola	N. D. Gordon	E. M. Wilson	Linda Starbuck	1927
15	Iowa City	J. J. Carroll	Geo. J. Dohrer	J. W. Grim	1927
49	Iowa Falls	W. A. Middleton	J. O. Gregg	W. S. Walker	1928
62	Jefferson	D. E. Lyon	S. T. Jack	R. H. Maloney	1927
16	Keokuk	John W. Rovane	B. F. Earl	Alvin Kraft	1928
52	Knoxville	N. D. Shinn	Frank Crawford	J. C. Collins	1927
89	Lake City	E. M. Miles	S. M. Robinson	G. G. Hutchison	1928
40	Le Mars	Wallace Winslow	J. M. Hayes	R. C. Bartels	1927
104	Leon	J. V. Lemly	E. E. Beck	M. A. Gammil	1928
91	Madrid	C. E. Peterson	C. S. Adams		1928
57	Manchester	Fred W. Hermann	Ralph Milroy	Chas. J. Seeds	1927
53	Maquoketa	A. J. Swift	J. G. Thorne	G. L. Mitchell	1927
93	Marengo	John E. Spurrier	F. W. Goldthwaite	Robert R. Hibbs	1928
41	Marion	P. M. Carson	D. H. Smith	S. J. Hines	1927
13	Marshalltown	Wm. Jennings	Anne McMahon	J. P. Cooper	1927
11	Mason City	T. A. Potter	J. H. McEwen	H. M. Knudson	1927
46	Missouri Valley	W. W. Foote	Herman Bond	H. F. Foss	1927
88	Monticello	B. E. First	Ray Echternacht	W. F. Rohn	1928
43	Mount Pleasant	C. A. Whittaker	J. P. Budde	C. Van Brussel	1927
14	Muscatine	B. C. Benham	H. B. Caple	J. H. Schreurs	1928
70	Mystic	Carl Davis	J. L. Huffman	Tom Stephenson	1928
83	New Hampton	W. G. Shaffer	F. B. Strike	Alvah Griffith	1927
72	Nevada	A. E. Lookingbill	R. A. Davis	E. L. McConkie	1927
24	Newton	R. W. Sayre	R. B. Davis	Lee E. Brown	1927
23	Oelwein	T. N. Carnall	C. S. Shippy	D. R. Lynch	1927
67	Osage	C. E. Juhl	A. S. Wright	M. C. Sweney	1927
74	Osceola	Chas. Harris	W. N. Temple	A. D. Simmons	1927
99	Onawa	F. G. Oliver	Ben Jensen	O. H. Gravatt	1928
19	Oskaloosa	R. K. Davis	Blanche Sheriff	T. L. Shipley	1927
10	Ottumwa	Seneca Cornell	E. J. Chambers	C. P. Glenn	1927

CITY OFFICIALS—CONTINUED

Number in order of population	City	Mayor	Clerk	Treasurer	Year term expires
64	Pella	T. G. Fultz	A. C. Kuyper	Jno. VanRheenn	1927
29	Perry	W. W. Phillips	Ada C. Hindert	C. R. Lyon	1927
30	Red Oak	H. S. Cloud	Arthur E. J. Johnson	H. C. Houghton, Jr.	1927
95	Rock Rapids	O. S. Thomas	J. K. Medberry	P. G. Smith	1928
90	Rockwell City	L. E. Eslick	D. E. Leonard	G. W. Richter	1928
76	Sac City	J. B. Tourgee	S. E. Humphries	C. E. Harding	1927
107	Seymour	D. C. Kingery	S. M. Kirkland	L. C. Gordon	1928
66	Sheldon	L. U. Shipley	Scott Martin	E. A. Hoven	1928
32	Shenandoah	H. E. Deater	Nellie Mygatt	H. E. Ross	1927
86	Sigourney	C. A. Lyons	H. F. Richardson	C. C. Williamson	1928
2	Sioux City	Stewart Gilman	Richard Nash	C. A. Carlson	1928
37	Spencer	A. H. Avery	E. H. Penning	E. Taggart	1928
51	Storm Lake	Guy E. Mack	G. S. Robinson	J. W. Gilbert	1927
110	Stuart	P. L. Hillgren	C. V. Keeler	F. C. Ball	1927
78	Tama	J. G. Ennis	R. S. Harlan	D. E. Goodell	1927
94	Tipton	H. E. Dallas	H. R. McNamara	S. G. Frink	1928
108	Toledo	H. V. Weir	E. A. Benson	M. J. Krezek	1927
44	Valley Junction	J. S. Compton	C. C. Williams	W. H. Gavin	1928
98	Villisca	F. P. Tyler	F. C. Reese	John L. Wheeler	1928
61	Vinton	E. A. Buxton	W. E. Gilchrist	E. M. Tinkham	1927
45	Washington	J. G. Maxwell	S. J. Kellogg	Lee A. Holland	1927
7	Waterloo	Glenn A. Tibbitts	Chas. C. MacKay	Chas. W. Knoop	1928
77	Waukon	P. H. LeTourneau	J. D. Cowan	P. E. O'Donnell	1928
54	Waverly	F. A. Osinecup	R. O. Clark	W. Weiditschka	1927
26	Webster City	Frank Bossert	J. K. Fear	E. F. King	1927
109	What Cheer	J. A. Cowan	L. E. Kunath	Robt. Schott	1927
65	Winterset	I. E. T. Wilson	Elizabeth Travis	N. E. Hollen	1927

TOWN OFFICIALS

Number	Town	Mayor	Clerk	Treasurer	Term expires
1	Ackley	Fred E. Trainer	John R. Heinz		1928
2	Ackworth	C. W. Smith	E. R. Smith	C. J. Griffin	1928
3	Adair	H. R. Soule	M. M. Garnes	J. F. McManus	1927
4	Adel	H. H. Hill	John G. Regan	E. B. King	1928
5	Afton	J. D. Porter	T. S. Spencer	R. F. Sullivan	1928
6	Agency	Fred Miller	W. H. Reynolds	V. Ripple	1928
7	Ainsworth	W. T. Trotter	R. C. McKiernan	Alice Pearson	1928
8	Akron	A. G. A. Palm	A. L. Seamands	Frank Wakeman	1926
9	Albert City	Edward Swanson	John Spar	O. C. Nelson	1927
10	Albion	W. D. Presnall	F. W. Furch	R. W. Stevens	1928
11	Alburnett	W. E. Stick	Erwin Lanning	Marvin Brewer	1928
12	Alden	E. C. Edwards	G. F. Bigelow	W. H. Miller	1928
13	Alexander	Ed. S. Packard	H. J. Bohlen	W. F. Dunn	1928
14	Allerton	E. E. Keller	J. Carver Githens	F. H. Duncan	1928
15	Allison	A. W. Johnson	W. C. Shepard	J. B. Isaacson	1928
16	Alta	C. F. Songston	Wm. Zellman	H. F. Reeder	1928
17	Alta Vista	Carl White	G. B. Lofy		1928
18	Alton	Peter Goebel	L. K. Burkett	J. N. Kuhl	1928
19	Altoona	C. W. Britton	C. W. Altman	N. E. Kelley	1928
20	Alvord	Thos. Levens	E. W. Eisentrager	Lou Mundt	1928
21	Andover	Aug. Boysen	Clarence Kross	Walter Bock	1928
22	Andrew	Wm. Roddewig	Q. J. March	G. S. Day	1928
23	Anita	M. Millrollin	W. T. Biggs	A. R. Robinson	1928
24	Ankeny	G. H. Swartfager	O. R. Canfield	L. E. Brewbaker	1928
25	Anthon	B. F. Ward, Jr.	Roy E. Horton	T. B. O'Donnell	1928
26	Aplington	Wm. Dreyer	Henry Busse	N. H. Reints	1928
27	Arcadia	Wm. H. Stoelk	A. H. Mohr	J. C. Pruter	1928
28	Archer	Cecile Huddleston	Faye Mateer	Maggie Kleinsheksel	1927
29	Aredale	Orlie Miller	W. Pell	Wm. Creeden	1928
30	Arion	Pat Hederman	Fred J. Suhr	Robert L. Rule	1928
31	Arispe	A. A. De Lay	L. E. Wilson	James McKee	1928
32	Arlington	Japh Ball	H. G. Carnes	Joe Menges	1928
33	Armstrong	J. V. Low	H. B. Sturtevant	John Daws	1926
34	Arnolds Park	B. J. Lawler	W. K. Taylor	E. Matthiesen	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
35	Arthur	Chas. E. Anderson	Paul H. Clefford	Reese F. Kinn	1928
36	Ashton	W. H. Wassmann	C. E. Honkomp	R. M. Nappen	1926
37	Aspinwall	Geo. Schade	Frank Ehrichs	Andrew Boyens	1928
38	Atalissa	D. O. Flint	B. J. Schofnit	Geo. Robertson	1926
39	Athelstan	C. R. Sickels	G. A. Hammer	R. C. King	1928
40	Atkins	E. E. Swartz	W. A. Koster	P. G. Young	1928
41	Auburn	W. I. Trop	C. L. Hoff	V. M. Brooks	1926
42	Aurelia	T. B. Parker	T. E. Christensen	W. H. Beschel	1928
43	Aurora	W. I. Warren	R. E. Durfey	Marie Matteson	1926
44	Avoca	Henry Bomholdt	E. E. Watson	R. G. Peters	1928
45	Ayrshire	Wm. Lacey	R. J. Smith	C. A. Spittler	1928
46	Badger	Otto Gangstead	J. G. Metloedt	K. C. Peterson	1928
47	Bagley	J. A. Gardner	G. A. McMurray	Velma Porter	1928
48	Bailey	Riley Sloan	Perry Carter	Paul Newhouse	1928
49	Baldwin	J. J. Spoo	Wallace Winegar	C. A. Harding	1928
50	Bancroft	J. H. Welp	A. O. Stromseth	L. F. Kennedy	1928
51	Barnes City				
52	Barnum	John R. Tracy	C. L. Burke	T. R. Berry	1927
53	Bassett	Irene B. Tucker		Walter Trusty	1928
54	Batavia	W. R. Hocking	L. N. Frescoln	L. E. Copeland	1928
55	Battle Creek	J. E. Spotts	A. Boysen	C. H. Doll	1928
56	Baxter	W. J. Troxel	Carl C. Webb	Chas. Burdeck	1928
57	Bayard	M. A. De Voe	Harold Holliday	L. D. Lockwood	
58	Beacon	Wm. Lawrence	Harry Deover	Earl Lewis	1928
59	Beaconsfield	F. C. Bryant	L. Vanderpool	L. R. Beadle	1928
60	Beaman	W. H. Wilson	W. E. Whorrell	E. G. Elliott	
61	Beaver	C. C. Sparks	O. O. Rohrer	H. A. Bruns	
62	Bellevue	Z. G. Houck	J. R. Dennison	C. Ehrhardt	1928
63	Belmond	A. W. Russell	Guy Byers	C. M. Morse	1928
64	Bennett	W. H. Fitch	J. G. Engel	J. B. Vaughan	1928
65	Benton	A. D. Nye	Ralph Groves	L. C. Quiett	1928
66	Berkeley	S. B. Zink	A. Harrell	M. C. Donnan	1927
67	Bernard	C. F. Smyth	W. L. McDonnell	Wm. Cannon	
68	Bertram	Glen Blaine	Lee Jarboe	W. M. Davis	1928

69	Bevington	J. H. McManus	J. H. Hall	G. F. Bussnamus	1928
70	Birmingham	S. T. Curts	M. D. Hope	Walter Miller	1928
71	Blairsburg		D. Titsworth	J. W. McNee	1926
72	Blairstown	B. F. Paul	Mary T. Gass	R. D. Kimm	1928
73	Blakesburg	Marion Hunter	Harry Peterson	O. E. Thode	1928
74	Blanchard	R. H. McFarland		Walter Hooker	1927
75	Blencoe	J. C. Woodruff	M. R. Vredenburgh	B. H. Danforth	1928
76	Blockton	H. L. Carr	Ellis Nulph	Thos. A. Ware	1928
77	Blue Grass	John H. Brus	W. G. Kupper	Elsie M. Plett	1928
78	Bode	H. J. Thoeke	A. H. Mitsven	Oscar Grefstad	1928
79	Bonaparte	C. Derr	E. C. Smith	R. E. Meek	1927
80	Bondurant	W. P. Hall	J. M. Ingle	B. F. Rothrock Jr.	1928
81	Bouton	H. V. Hammer	Chas. W. Dissinger	Fred Schnoor	
82	Boxholm	Axel Henderson	H. C. Steen	E. W. Bloomquist	1928
83	Boyden	L. M. Donar	S. G. Vander Brink	Paul T. McCrum	1928
84	Braddyville	W. M. Friend	C. E. Apple	E. P. Schmitt	1927
85	Bradgate	W. Turley	G. E. Kelsey	R. Elsworth	
86	Brandon	G. H. Gibbs	Wm. J. Brown	L. C. Craft	1927
87	Brayton	H. M. Bartlett	C. Mikkelsen	L. F. Miller	1927
88	Breda	John H. Schulte	John J. Smid	Leo E. Snyder	1927
89	Bridgewater	Jno. Strong	Guy J. Pate	Ed Arnold	1928
90	Brighton	A. J. Johnson	L. E. White	D. E. Peters	1928
91	Bristow	O. C. Fohr	C. E. Conger	D. A. Newbury	1926
92	Britt	H. C. Armstrong	M. E. Fox	C. P. Lewis	
93	Brooklyn	O. D. Hall	John E. Talbott	Harold F. Johnston	1928
94	Brunsville	John H. Dirks	H. J. Harms	E. Boysen	1927
95	Buckeye	D. D. Walker	H. M. Sielaff	E. S. Pitman	1928
96	Buck Grove	R. C. Wiese	J. J. Finigan	F. G. Hemphill	1928
97	Buffalo	F. Bernick	C. Zogg	Jno. Waspi	1927
98	Buffalo Center	C. W. Galagan	C. A. Sparks	Otto Bronlewee	1928
99	Burt	C. O. Bailey	H. A. Thompson	C. H. Blossom	1928
100	Bussey	W. H. Rice		W. H. Lowman	1928
101	Calamus	W. H. Copp, Jr.	V. A. White	M. A. Hunter	1928
102	Callender	Thos. Larson	M. O. Wing	F. O. Peterson	1928
103	Calmar	H. Weselmann	W. B. Milker	H. J. Giesen	1928
104	Calumet	Fred Nott	J. A. Sohm	R. J. Mugge	1928
105	Camanche	R. A. Tyler		E. G. Cady	1926
106	Cambridge	J. A. McKee	J. A. Woods	J. B. Nelson	1928
107	Cantril	O. D. Park	B. B. Redman	B. C. Casady	1928
108	Carbon	Geo. Wisner	Roy Richey	F. W. Stoner	1928
109	Carlisle	F. A. Farnsworth	A. C. Seid	J. E. De Ford	1927
110	Carpenter	Merle Nicholson	Benj. Leitch	E. R. Nicholson	1928
111	Carson	C. Hartz	E. W. Drew	O. D. Prindle	1928
112	Cascade	L. F. Barrett	C. F. Crawford	F. P. Kremer	1928
113	Casey	C. J. Thaler	John H. Smith	C. B. Gray	1928
114	Castalia	William Albright	D. C. Mallay	E. E. Mallay	1928
115	Castana	S. L. Willits	H. M. Conner	Edith McNamari	1928
116	Castle Hill (R. F. D. Waterloo)	R. E. Cronk	Emmet Bartels	Fred Thompson	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
117	Cedar Heights (R. F. D. Waterloo)	James Edwards	Ralph Edgerton	May E. Foote	1928
118	Center Junction	J. M. Young	Geo. D. M. McDonald	C. A. Burmeister	1928
119	Center Point	J. R. See	R. W. Lockhart	J. F. Stauffer	1928
120	Central City	Geo. W. Fish	H. R. Sellers	Walter Rech	1928
121	Charlotte	G. P. C. Ketelsen	Carl E. Hoeft	E. A. Garside	1928
122	Charter Oak	B. H. Runge	L. N. Roose	E. W. Timm	1928
123	Chatsworth	G. H. Schafer	G. E. Wells	D. K. Bennett	1928
124	Chelsea	Wm. W. Kosta	Emil W. Kest	Jos. Benesh	1928
125	Chester	C. C. Plummer	J. B. Miller	R. J. Stintzi	1927
126	Chilleothe	H. J. Wilson	Alfred Peterson	G. E. Jenkins	1928
127	Churdan	L. Cochran	Albert Kloss	Y. E. Allen	1928
128	Cincinnati	J. M. Sturdivant	C. W. Graham	N. C. Hargis	1928
129	Clare	J. J. Collins	M. M. Chalus	C. V. Klopka	1928
130	Clarence	Harry Freeman	Chas. A. Seaton	Ernest Hasselbusch	1928
131	Clarksville	W. W. Jenkins	W. L. Asher	Wm. M. Roberts	1928
132	Clayton	Oliver Haskins	James McQuire	Bert Gilbert	1928
133	Clearfield	S. H. Fosmire	J. R. Henderson	C. C. Miller	1928
134	Cleghorn	A. W. Shafer	L. L. Patton	R. C. McKinney	1928
135	Clemons	W. P. Hughes	Charles H. Beckwith		
136	Clermont	J. P. Paulson	E. M. Hong	H. H. Armbricht	1927
137	Clio	J. E. Scott	Ray Shriver	B. C. Gruver	1928
138	Clover Hills (via Valley Jet.)	Chas. Mountain	Olaf Belleson	C. R. Shriver	1928
139	Clutier	Albert Hach	F. A. Hadacek	Dora Grobosch	1928
140	Coburg	C. M. Brooks	C. L. Drollinger	J. P. Novak	1928
141	Coggon	A. J. Vinton	F. W. Lindahl	W. L. McLean	1927
142	Coin	H. W. Runyan	E. H. King	D. D. Johnson	1928
143	Colesburg	W. S. Shaffer	H. H. Barnhart	C. H. Waldruff	1928
144	College Springs	J. A. McKinley	O. J. Miller	J. R. Grimes	1928
145	Collins	L. W. Van Dran	H. R. Sokol	O. J. Miller	1928
146	Colo	E. G. Schoonover	C. A. Bruce	A. C. Helntz	1928
147	Columbus City	L. C. James	J. E. Henson	H. C. Lounsberry	1928
148	Columbus Junction	E. F. Davis	Wm. Deford	Mary Moore	1928
149	Colwell	Frank Brunner	Calvin V. Smith	E. O. Newell	1928

150	Conesville	George Brown	H. H. Owen	Roy A. Sweet	1927
151	Conrad	F. W. Alexander	G. W. Frederick	Geo. Dyche	1928
152	Conway	C. H. Parsons	W. A. Bates	E. L. Guild	1928
153	Coon Rapids	W. E. Cooney	W. K. Keister	F. C. Cooper	1928
154	Coppock	Ell Hesser	John Hesser	Paul H. Kinnick	1928
155	Coralville (Via Iowa City Route)			G. F. Dold	1928
156	Correctionville	Geo. Isbell	H. B. Schneekloth	Ira E. Wesley	
157	Corwith	R. J. Clapsaddle	J. L. Oxley	R. J. Galloway	1928
158	Corydon	G. W. Walker	A. T. Gallagher	F. B. Selby	1928
159	Cotter	G. B. Stapp	J. J. Roberts	Alfred Morgans	1928
160	Coulter	Nels C. Pedersen	T. C. Hansen	Ole Hansen	1928
161	Craig	J. H. Eilers	J. H. Schmidt	J. P. Renken	1927
162	Crawfordsville	H. L. Gingery	W. E. Amoyl	H. Lee Huston	1928
163	Cromwell	J. W. Campbell	A. O. Cannon	M. A. Howell	
164	Crystal Lake	John Potgeter	Rush Gabrielson	C. M. Ausham	1928
165	Cumberland	C. E. Crozier	C. E. Studley	C. P. Shearer	1928
166	Cumming	A. L. Cochran	F. A. Felton	L. N. Reed	1928
167	Curlew	Chas. Brembaugh	C. K. Ferguson	Lloyd Seagren	1927
168	Cushing	Solomon Oleson	R. K. Russell	H. Vaught	
169	Cylinder	Theo. Johnson	George A. Freeman	George A. Freeman	1928
170	Dakota City	John M. Curtis	August Lake	Robert Sayers	1928
171	Dallas	A. E. Mitchell	I. M. Stilwell	J. B. Nelson	1928
172	Dallas Center	D. S. De Atley	Vera Collins	R. F. Schman	1926
173	Dana	E. T. Oxley	Geo. H. Goodell	L. H. Kinsey	
174	Danbury	P. H. Rush	J. C. Jacobsen	Flora Betts	1928
175	Danville	C. R. Brandmayer	R. M. Chambers	W. R. Clappitt	1928
176	Davis City	L. A. Brown	W. L. Severe	O. E. Shoemaker	1928
177	Dawson	S. F. Randolph	John J. McCrory	W. A. McCrory	1928
178	Dayton	Wm. Coomer	O. S. Larson	T. W. Swanson	1928
179	Decatur City	N. B. Hamilton	E. S. Morey	M. E. Boatman	1928
180	Dedham	H. E. Qualheim	F. O. Bruce	Wm. B. Loeltz	1928
181	Deep River	W. J. Fosby	H. W. Marshall	F. F. Baustian	1928
182	Defiance	Geo. Rewertz	R. D. Shepard	E. L. Penniston	1928
183	Delaware	W. J. Hilmes	N. E. Malmgren		
184	Delhi	A. L. Clark	F. L. Lau	A. A. Schmidt	1927
185	Delmar	L. L. Kinner	John A. Fitzpatrick	F. P. Goodjohn	1928
186	Deloit	Geo. Hutchinson	M. Mason	J. B. Ketterer	1928
187	Delphos	C. E. Hoover	S. H. Seaton	H. K. Seaton	1928
188	Delta	John Hasty	Ralph Eastburn	C. A. Burt	1928
189	Denver	H. C. Bruns	R. C. Stumme	Herman Kehe	1928
190	Derby	Wesley Snook	Bert Snook	Clell H. Fulton	1927
191	De Soto				
192	Dexter	W. O. Armfield	H. D. Lenocker	Howard Calfee	1928
193	Diagonal	E. Bunker	Ray O. Bailey	Rolley R. Bailey	1928
194	Dickens	C. E. Newton	C. M. Varney	Severt Swanson	1928
195	Dike	H. J. Knudsen	Ben H. Fletcher	Geo. W. Boysen	1927
196	Dixon	H. W. Meinert	G. E. Kirk	P. J. Thede	1928
197	Dolliver	John Barfoot	C. P. Stow	Neil Finn	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
198	Donahue	Wm. Goetlsch	P. A. Dietz	Mrs. L. A. Keppy	
199	Donnan	G. E. Finders	Mrs. Lena Finders	Aug. Begalske	1927
200	Donnellson	V. M. Schmitt	Guy Harris	H. A. Lowenberg	1928
201	Doon	Joseph Kleespies	L. J. Dehn		
202	Dougherty	Pat Sweeney	W. J. Lalor	C. H. Christians	1927
203	Dow City	Robert Docherty	E. G. Wiggins	E. E. Newbirt	1928
204	Dows	Wm. Meister	P. Ackerman	A. J. Peterson	1928
205	Drakesville	A. I. Pratt	Ed. Jennings	W. C. Irelan	1928
206	Dumont	F. W. Noelting	W. E. Brown	S. S. Barlow	1928
207	Duncombe	R. J. Wightman	M. L. Hoskins	L. V. Miller	1928
208	Dundee	H. W. Schurr	C. H. Lawrence	J. L. Gilbert	1928
209	Dunkerton	H. L. Bellmer	Louis Fressle	J. M. Page	1928
210	Dunlap	I. Siglin	L. S. Edwards	Alta J. Howe	1928
211	Durant	E. F. Jockheck	Harry H. Voss	A. H. Wiebener	1928
212	Dysart	E. E. Wieben	J. C. Marsaw	Ervin Moeller	1928
213	Earlham	W. F. Price	E. L. Scar	Scott Shifflet	1928
214	Earling	Paul Kenkel	J. J. Langenfeld	W. B. Ryan	1928
215	Earlville	H. J. Vanfleet	Wm. Hunt	C. A. Kendall	1928
216	Early	E. C. Fuller	Ray Stevens	I. L. Fuller	1928
217	Eddyville	F. H. Warner	I. S. Burton	G. E. Stephenson	1928
218	Edenville (Rhodes P. O.)	H. W. Neff	F. E. Bentley	J. C. Roebuck	1928
219	Edgewood	F. E. Sharp	E. J. Putz		1928
220	Elberon	Geo. J. Dolezal	L. L. Stransky	E. P. Sroble	1928
221	Eldridge	Geo. W. Behrens	Fred H. Wiese	Robt. Touk	1927
222	Elgin	F. C. Muchlethaler	C. J. Harrington	Max Thoma	1928
223	Elkader	W. W. Davidson	Ernest F. Seifert	J. F. Maley	1928
224	Elkhart	R. A. Clark	A. J. Green	M. Manning	1927
225	Elk Horn	Martin Boose	Geo. Nissen	Hans Peterson	1928
226	Elkport	Geo. Kriebs	L. R. Schnack	Harold J. Kriebs	1928
227	Elliott	J. E. Holtmeyer	C. H. Westrope	D. R. Kipp	1928
228	Ellston	F. T. De Witt	S. H. Treichler	Guy M. Jackson	1928
229	Ellsworth	J. E. Peterson	O. H. Carlquist	G. C. Rorem	1927
230	Elma	Pat Noonan	H. D. Cook	S. B. Despres	1928
231	Ely	Jos. Lorenc	A. J. Baschvagal	Jos. Becreba	1928

232	Emerson	Claude Barnes	P. A. Carson	John Carson	1928
233	Epworth	J. W. Moore	Arthur Edwards	H. H. Reeder	1928
234	Essex	C. H. Liljedahl	De Los Imst	Emil Hanson	
235	Everly	Johannes Schmidt	D. D. Treleven	E. H. Breitsprecher	1928
236	Exira	T. M. Rasmussen	J. K. Vander Brake	M. E. Leake	1928
237	Exline	Ed. Biggle	L. Johnson	J. D. Rowan	1927
238	Fairbank	John O. Conner	W. H. Miller	L. P. Dares	1928
239	Farley	P. J. Kelly	A. E. Kelly	J. L. Mahony	1928
240	Farmersburg	Otto Fuelling	Ernest Haltmeyer	L. W. Thompson	1928
241	Farmington	Harry Van Auken	Willard Harnagel	Mrs. Minnie Wescott	1928
242	Farnhamville	Thos. Parsons	Herbert Gustafson	A. A. Nalusen	1928
243	Farragut	Geo. W. Perkins	W. S. Coy	Wm. Rogers	1928
244	Fayette	F. A. Hayt	Fitch Payne	F. E. Finch	1926
245	Fenton	H. Krause	J. A. Schwartz	F. Bailey	1926
246	Ferguson	John Howe	F. W. King	Mrs. Hazel Doud	1928
247	Fertile	C. M. Sheimo	H. E. Halverson	J. F. Rhodes	1928
248	Floris	G. H. Bolwar	Hazel Wilkinson	Charley Skinner	1927
249	Floyd	Irwin R. Otto	A. B. Benz	Henry Shapley	1928
250	Fonda	F. J. Penning	J. W. Stewart	M. Royer	1928
251	Fontanelle	W. C. Hodges	H. J. Stuhlmiller	C. A. Baker	1928
252	Fort Atkinson	Anton Moser	Julius Chikal	Joe Hondyk	1926
253	Fostoria	E. E. Bleeker	Elis T. Morgan	L. H. Bleeker	
254	Franklin	W. P. Smith	August Fey	Chas. F. Wagner	1928
255	Fraser	J. H. Wilson	J. M. Reid	Wm. Seymour	1928
256	Fredricksburg	O. M. Judge	F. K. Fornum	C. E. Leach	1928
257	Frederika				
258	Fredonia (via R. F. D. Letts)				
259	Fremont	E. S. Curtis	Minnie Mishler	Margaret Allman	1928
260	Galt	Wm. Bane	Ben Roof	M. M. Potter	
261	Galva	R. B. Sellers	L. I. Potter	Geo. E. Misseldne	1928
262	Garber	H. M. Walters	J. A. Haworth	Hattie Schnepf	1927
263	Garden Grove	C. Schnepf	Verni O'Connor	H. O. Lovett	1928
264	Garnaville	Dell Mundell	Frank M. Stevens	H. J. Wirkler	1928
265	Garner	W. A. Kregel	Chas. Roggman	G. F. Schuler	1928
266	Garrison	W. J. Barz	H. V. Reed	C. C. Gross	1928
267	Garwin	Hayes Henkle	C. J. Donald	Edwin Beery	1928
268	Geneva	Ralph Hall	Earl Morrison	F. E. Davenport	1927
269	George	F. P. Finn	B. F. Hicks	E. G. Dieter	1927
270	Gilbert	W. C. Collmann	C. O. Lehmann	H. R. Martin	1928
271	Gilbertville	F. N. Anderson	I. O. Brattebo	Jacob Schares	
272	Gilman	Leo. J. Bedard	Frank Bomong	J. A. Small	1928
273	Gilmore City	S. Gregg	Paul M. East	L. R. Van Alstine	1926
274	Gladbrook	S. J. Townsend	C. C. Knoll	C. F. Harris	1928
275	Glidden	W. G. Schneekloth	E. E. Bachman	J. E. Bender	1928
276	Goldfield	J. N. Carty	E. Mereness	M. F. Coons	1928
277	Goodell	D. D. Mateson	W. M. Coons	W. I. Butts	1928
278	Goose Lake	S. S. Matson	Amos O. Hanson	H. C. Jepsen	1928
279	Gowrie	P. E. Eggers	G. O. Weller	E. F. Ducharme	1928
		H. L. Johnson	J. E. T. Johnson		

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
280	Graettinger	L. L. Lindsey	J. B. Lambe	Elizabeth Jensen	1928
281	Grafton	Frank Nack	Peder M. Spram	H. C. Miller	1927
282	Graf	Peter Goetyveger	L. S. Hichie	Peter Even	1927
283	Grand Junction	L. A. Wertz	F. J. Murdock	George Rice	
284	Grand Mound	A. E. Rathje	Will Schunter	R. F. Kelly	1928
285	Grand River	Enos Mitchell	B. S. Baker	A. E. Blair	1926
286	Grandview	Chas. Connor	J. D. McGill	D. J. Higley	1927
287	Granger	W. D. Lytle	W. C. Stener	O. C. Grigsby	1928
288	Grant	W. R. Corbin	S. E. Smith	C. D. Vetter	1928
289	Grant City (Via Auburn)				
290	Granville	Anton Neuroth	W. D. Arndt	C. W. Brink, Jr.	1928
291	Gravity	John Haund	H. V. Dowell	G. E. Smith	1928
292	Gray	J. F. Liken	B. A. Swart	E. C. Rice	1928
293	Greeley				
294	Greene	N. A. Merrian	A. B. Mahuke		1928
295	Greenfield	W. R. Allry	H. G. Spooner	M. R. McCollom	1928
296	Green Island	Theo. Martin	M. E. Burns	J. H. Chick	1928
297	Greenville	W. J. Skewis	Cloyd C. Chute	F. R. Barglof	1928
298	Grimes	H. F. Peitzman	A. E. Anlich	Arthur Roseen	1927
299	Griswold	M. B. Weir	C. E. Woodward	Fred B. De Witt	1928
300	Grundy Center	F. J. Frost	E. V. McBroom	Geo. B. Robinson	1928
301	Gruver	J. L. Brown	F. C. Barber	R. H. Yetter	1928
302	Guernsey	August Groff	J. F. Cochran	L. B. Cochran	1927
303	Guthrie Center	J. H. Foler	J. E. Botscheht	G. W. Cook	1928
304	Guttenberg	A. H. Bannan	H. E. Schute	Addie Jacobs	1927
305	Halbur	John Schenkelberg	P. J. Friedman	Wm. Eischeid	1928
306	Hamilton	Ernest Courtney	O. O. Beitzell	Mrs. Maude Beitzell	1927
307	Hancock	C. L. Sutton	E. F. Burgett	Adolph Zobrist	1928
308	Hanlontown	J. M. Knutsen	C. H. Thompson	M. T. Rye	1928
309	Hansell	A. H. Turner	S. F. Allen	E. G. Martin	1927
310	Harcourt	H. L. Sanders	Gerald Anderson	C. H. Swanson	1928
311	Hardy	T. S. Heggen	H. W. Pederson	E. J. Hanson	1928
312	Harper	Michael Striegel	L. G. Striegel	A. C. Striegel	1928
313	Harpers Ferry	Leo, C. Brazell	Alice Rafter	T. A. Houlehan	1928

314	Harris	H. P. Umland	A. D. Curtis	Louis Snyder	1927
315	Hartford	Lou Parsons	Exie Shetterly	G. D. Schooler	1927
316	Hartley	Amos Teaple	A. F. Hansen	F. R. Patch	1928
317	Hartwick	J. H. Hunting	D. H. Benton	J. E. Foulke	1928
318	Harvey	Arthur Redding	G. C. Roper	K. H. Bean	
319	Hastings	Chas. Viner	Geo. E. Bloomfield	R. S. McDonough	1926
320	Havelock	A. G. Obrecht	E. A. Larson	Ward Luster	1928
321	Hawkeye	Jno. G. Bapp	H. F. Hauth	L. E. Bapp	1928
322	Hayesville	R. Rogers	W. H. Duree	O. S. Hardesty	1927
323	Hazleton	W. H. Nelson	A. L. Nelson	C. I. Nelson	1927
324	Hedrick	L. R. Kimball	J. J. Jennings	L. I. Warren	1928
325	Henderson	L. E. Allensworth	G. T. Harover	G. T. Harover	1928
326	Hepburn	J. W. Crain	D. Depew		
327	Hills	C. N. Smith	J. A. Healy	A. Wrede	1928
328	Hillsboro	John Carter	Jay D. Vest	H. D. Tode	1927
329	Hinton	Nellis Hanson	Geo. Ellison	C. V. Brown	1928
330	Holland	H. Dirks, Jr.	H. Dirks, Jr.	C. Dirks, Sr.	1928
331	Holstein	Henry Bremer	E. S. Hatch	Chas. Kastner	1928
332	Holy Cross (via N. Buena Vista)				
333	Hopeville				
334	Hopkinton	L. Beltz	W. R. Reeve	B. W. Humphrey	1928
335	Hornick	R. S. Wight	Clifford Clary	Homer M. Boyd	1928
336	Hospers	C. P. De Jong	G. Jarman	C. F. Sheel	1928
337	Hubbard	M. P. Hendrickson	Elmer Bolke	D. E. Byam, Sr.	1928
338	Hudson	A. H. Brandhorst	A. R. Knudsen	H. R. Hollis	1928
339	Hull	F. Gummik	P. H. Van Wyk	D. H. Wissink	
340	Humeston	W. F. Leach	Robert Brinton		
341	Hurstville	W. K. Hurst	H. B. Lucker	Fred Hurst	1927
342	Huxley	O. J. Severeld	A. W. Severeld	Ira J. Melaar	1927
343	Imogene	J. D. Thomas	T. E. Leonard	J. A. Gleason	1928
344	Inwood	Wm. Klein	B. N. Swenson	B. H. Weberg	1928
345	Ionia	Hugo Wolff	W. S. Greenwald	R. M. Hildman	1928
346	Ireton	John Vlotho	Wm. Taylor	Geo. E. Campbell	1928
347	Irwin	T. J. Ryan	Ralph Groat	J. P. Jones	1928
348	Jackson Junction	G. R. Taylor	Cyrill W. Jirak	J. H. Meyer	1928
349	Jamaica	W. G. Kinney	Claire A. Heater	D. W. Atkinson	1927
350	Janesville	J. W. Bennett	C. H. Howe	C. D. Wild	1928
351	Jesup	G. N. Thompson	L. B. Kascht	A. B. Laird	1928
352	Jewell Junction (P. O. Jewell)	Chas. E. Glaman	Claude V. Campbell	E. W. Knudson	1928
353	Joice	W. W. Wheeler	J. M. Paulson	Carl A. Granskon	1928
354	Jolley	C. M. Baskerville	D. K. Harris	J. H. Nutter	1928
355	Kalona	M. I. Cain	H. V. Beck	V. D. Hochstetter	1928
356	Kamrar	John Fouken	E. Tracy Jaycox	Geo. Bruse	1928
357	Kanawha	O. E. Johnson	M. L. Baker	E. B. Sheldahl	1927
358	Kellerton	W. J. Jackson	H. L. Teale	G. L. Dickinson	1928
359	Kelley	F. N. Sutter	Mrs. L. W. Johnston	L. W. Johnston	1928
360	Kellogg	C. W. Reicheet	O. W. Birchard	F. V. Morgan	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
361	Kensett	T. S. Baker	C. O. Nerby	G. C. Cleophas	1928
362	Kent	R. C. Thomas	Earl R. Toland	Chas. L. Mayes	1928
363	Kenwood Park	E. H. Foote	F. D. Miller		
364	Keosauqua	J. A. Maltbie	R. B. Kittle	J. Lester Therme	1928
365	Keota	J. R. Ranow	Geo. G. Lyle	E. Leinen	1928
366	Keswick	N. McBride	Albert Linnekamp	John Elick	1928
367	Keystone	Chas. W. Ihirenan	Geo. Harder	J. T. Fenerboch	1928
368	Kimballton	A. J. Winther	Ed. T. Esbeck	H. P. Boldt	1928
369	Kingsley	F. A. Gates	R. Payne	J. E. McMahon	1928
370	Kinross	G. W. Glany	R. A. Fischer	Genevieve Fischer	1928
371	Kirkman	A. D. Ames	E. B. Tucker	R. A. Gaer	1928
372	Kirkville	Geo. Carlisle	W. Abegg	J. C. Kepler	1928
373	Kiron	L. A. Larson	Wm. Lundberg	P. G. Lundell	1927
374	Klemme	F. Grutymacher	A. J. Kudje	C. S. Waterman	1927
375	Knierim	Albert Miller	R. G. Brown	A. Arenson	1928
376	Knowlton (Via Diagonal)				
377	Lacona	A. E. Newman	G. F. Tilden	D. M. Comell	1928
378	Ladora	Ira Wyant		A. Graff	1928
379	Lakota	R. Mussman	R. F. Smith	I. E. Wortmann	
380	Lake Mills	J. C. Olson	G. Ulve	T. J. Severson	1928
381	Lake Park	C. C. Frost	R. C. Goodell	A. C. Robertson	1928
382	Lake View	W. M. Dean	R. S. Clark	C. P. Therkelsen	1928
383	Lamoni	G. W. Blair	Martin A. Hynden	C. H. White	1928
384	Lamont	T. W. Rogus	S. G. Knussel	W. W. Wilson	1928
385	Lamotte	T. J. Lambe	H. A. Nemmers	J. C. Nemmers	1928
386	Lanesboro	W. C. Lynch	J. E. Wilson	Lee H. aldear	1928
387	Lansing	A. M. Fellows	F. L. May	C. M. Kerndt	1927
388	La Porte City	T. W. Kober	G. E. Stebbins	J. O. Kober	1928
389	Larchwood	W. V. Amidon	W. F. Ashton	C. M. Peterson	1928
390	Larrabee	C. W. Wilcoxon	D. D. Felton	M. A. Dick	1928
391	Latimer	J. H. Tobias	A. H. Klusmeir	J. C. Sorensen	1927
392	Laurel	W. P. Stewart	F. C. Buhrow	M. C. Patton	1928
393	Laurens	John Tjossem	A. D. Claussen	W. A. McNee	1928
394	Lawler	J. W. Lewis	L. J. Roark	J. Eickhoff	1928

395	Lawton	C. P. Ross	F. D. Barnes	Thos. N. Grigg	1928
396	Le Claire	J. J. Ryan	H. D. Gault	C. C. Brown	1928
397	Ledyard	J. H. Welfore	A. J. Greagan	J. C. Undekoffr	1926
398	Le Grand	N. O. Keen	G. C. Ogier	C. H. Kahuda	1928
399	Lehigh	J. B. Marsh	J. E. Lowrie	C. A. Lundberg	1928
400	Leighton	F. B. Denfurber	H. W. Vander Linden	Lewis Van Roexel	1927
401	Leland	E. G. McGreevey	A. D. Branstad	O. A. Espeland	1928
402	Lenox	Geo. W. Black	L. B. Carruthers	E. Wright	1928
403	Le Roy	Ward Shaw	E. A. Silvers	D. C. Thurlow	1928
404	Lester	F. W. Gottsch	H. A. Wick	B. C. Hewlett	
405	Letts	Floyd Lenbernecht	W. S. Hartmann	W. E. Zimmerman	1928
406	Lewis	W. F. Berry	E. B. Hardenbergh	Geo. J. Kinze	1928
407	Libertyville	W. K. Gallup	C. W. Leppo	J. A. Stewart	1928
408	Lidderdale	John Thelen	Elmer Schleisman	E. H. Kettler	1927
409	Line Springs	R. Hughes	R. H. Far	C. E. Anderson	1928
410	Lincoln	Wm. Lorenz	Wesley F. Hecht	A. M. Gloe	1928
411	Linden	D. F. Kennedy	P. L. Passmore	G. R. Wescot	1928
412	Lineville				
413	Linn Grove	Peter Peterson	A. L. Anderson	O. E. Anderson	1928
414	Lisbon	J. W. Hahn	C. B. Runkle	John Aurachn	1928
415	Liscomb	W. O. Van Voorhis	E. E. Prochaska	H. E. Boyd	1928
416	Littleport	J. C. Brown	John Farrell	C. C. Purt	1928
417	Little Rock	N. C. Gasahl	E. L. Benson	A. J. Bilsborough	1928
418	Little Sioux	V. S. McAdon	C. Peterson	Ada Murray	1928
419	Livermore	Ernest Boyd	Jno. A. Torine	Edw. Capesins	
420	Lockridge	J. C. Helfentine	V. O. Sodergren	H. H. Berg	1927
421	Logan	F. D. Stearns	M. B. Kennedy	Herbert Wessels	1928
422	Lohrville	T. G. Ness	Genevieve C. Stelpfley	G. W. Evans	1928
423	Lone Rock	Fred'k Schultz	E. M. Jensen		1928
424	Lone Tree	H. A. McMillan		H. C. Buell	1928
425	Long Grove	Chris Marti	William Reimus	H. O. Brownlie	1928
426	Lorimor	J. W. Reed	W. C. Grandfield	Bessie Orr	1928
427	Lost Nation	M. H. Dake	F. W. Dickman	W. J. Schultz	1928
428	Lovilla	F. N. Abbey	C. V. Snow	C. M. Wren	1927
429	Lowden	A. L. Mensing	Harry Puck	Ed. Deininger	1928
430	Low Moor	R. E. Hutson	W. J. Howson	B. H. Dann	1928
431	Luana	J. H. Ziegler	W. J. Splies	B. F. Overbeck	1928
432	Lucas	Wm. Kitto		K. E. Vauscoy	1928
433	Luther	H. Darrell	W. M. McCabe	C. E. Barrett	1927
434	Lu Verne	C. L. Genrich	W. H. Raney	R. J. Peitzke	1928
435	Luxemburg (P. O. New Vienna)	Henry Gaul	E. W. Hogan	C. J. Unga	1926
436	Luzerne	A. M. Rath	E. Wehrman	Martin Studt	1928
437	Lynnville	Roy Younkin	A. Cope	C. H. Potter	1926
438	Lytton	R. A. Friend	H. F. Hull	D. R. Wessnig	1928
439	Macedonia	M. A. Stempel	O. E. Damon	Geo. O. Tree	1928
440	Macksburg	A. F. Harpole	Carl L. Conway	F. D. Ross	1928
441	Magnolia	C. E. Johnson	L. J. Treymiller	E. H. Banks	1928
442	Malcom	Henry Battisberger	A. B. Smith	Jno. A. Haberer	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
443	Mallard	J. A. Hughes	J. W. Johnson	C. E. Sands	1928
444	Maloy	John Nolan	H. L. Augustone	M. M. Shay	1928
445	Malvern	D. E. Whitfield		Y. H. Seaton	1928
446	Manilla	R. Rasmussen	R. W. Barber	R. C. Jackson	1928
447	Manly	F. B. Logeman	W. D. Radcliffe	J. F. Schulte	1927
448	Manning	Peter Rix	C. A. Easterly	Harry Hinz	1928
449	Manson	J. M. Cole	Amy M. Haley	M. W. Fitz	1928
450	Mapleton	J. C. Hammond	Wm. Lille	F. A. Bright	1928
451	Marathon	E. E. Peterson	H. C. Jones	R. H. Olney	1928
452	Marble Rock	Dr. C. A. Wilson	C. E. Moore	R. B. Reis	1928
453	Marcus				
454	Marne	W. J. Coen	H. A. Gill	L. J. Sampson	1928
455	Marquette	R. E. Edgar	E. M. Donahue	E. Nicholson	1928
456	Martelle	W. E. Miller	C. H. Brown	C. P. Vauzaute	1928
457	Martinsburg	Geo. Gibrant	Rtb. L. Cuddy	W. J. Craig	1928
458	Martensdale	F. L. Lickteig	Merl Milliean	S. R. Shreves	1928
459	Marysville		C. C. Kendall	W. W. Brady	1927
460	Masonville	L. P. Callahan	F. I. Conley	Walter Garry	1928
461	Massena	Walt Dexore	W. D. Hancock	E. E. Perry	1928
462	Matlock	H. O. Tuttle	R. J. Hickman	John Westerman	1928
463	Maurice	P. N. Vos	John M. Mieras	H. Rowenhorst	1928
464	Maxwell	H. Helner	D. G. Douglass	O. W. Parker	1927
465	Maynard	H. P. Clark	A. L. Evans	A. B. Blunt	1928
466	Maysville (Walcott P. O.)	John Jensen	G. A. Steffen	Grover Meyer	
467	McCallsburg	J. H. Boston	F. E. Nail	Theo. O. Hegland	1927
468	McCausland	John Broderius	F. W. Lessin	H. E. Jockheck	1927
469	McClelland	Oscar Langford	E. M. Witt	L. W. Barnes	1928
470	McGregor	J. A. Walter	C. M. Nelson	F. S. Richards	1927
471	McIntire	Alfred Lambert	B. B. Johnson	R. D. Williams	1928
472	Mechanicsville	Forrest P. Hines	W. E. Davis	H. E. Gibeaut	1928
473	Mediapolis	E. D. Trostle	J. E. Berry	E. R. Nordstrom	1928
474	Melbourne	S. D. Gilliland	M. G. Knodle	H. M. Hessenius	1928
475	Melcher	R. J. Miller	Ben Haselhuber	W. L. Brasher	1928
476	Melrose	W. A. Carney	J. S. Coughlin	W. E. Parks	

477	Melvin	M. W. Collins	Thos. E. Benz	Wm. O. Graves	1927
478	Menlo	L. Bungor	B. H. Harlan	W. L. Willey	1928
479	Meriden	F. W. Dailey	W. H. Runnings	Velvia Olson	1928
480	Merrill	Frank Todd	Geo. W. Simpson	J. C. Van Wilmwegen	1926
481	Meservey	J. F. Hartfelder	Frank Hafermann	K. Clarence Rulph	1928
482	Meyer	Joe Gerhartz	Peter Meyer	Hubert Adams	
483	Middletown	Clifford Thomann	A. C. Grafton	Carl Smith	1928
484	Mills	S. W. Watts	Chas. Allen	J. J. Witzigman	1928
485	Millford	A. E. Brown	G. Vander Aarde	R. S. Davis	1928
486	Millersburg	B. Montross	J. M. Seaton	Geo. H. Lanning	1927
487	Millerton				
488	Milo	P. G. Ervin	L. V. Van Syoc		
489	Milton	N. E. Guernsey	D. A. Miller	W. D. Sherwood	1928
490	Minburn	O. A. Bever	A. H. Nelson	N. P. Black	1928
491	Minden	Hugo Geiger	P. H. Kasiske	A. A. Kaven	1928
492	Mingo	A. W. Ivey	C. W. Kimberly	S. W. Poorbaugh	1927
493	Mitchell	W. P. Bennett	Fred D. Cady	J. A. Klinger	1927
494	Mitchellville	A. Carson	L. J. Seiberling	W. E. Grismar	1928
495	Modale	M. R. Dickinson	W. H. Fensler	R. S. Sassaman	1928
496	Mondamin	P. F. Sublet	H. D. Young	R. J. Morrow	1928
497	Moneta	Henry Killmer	L. G. Meyer	F. M. Halbach	1928
498	Monmouth	Geo. Sokol		E. R. Bristol	1928
499	Monona	J. E. Robertson	R. M. Fonda	K. W. Rash	1928
500	Monroe	F. L. J. H. Tice	F. W. Johnson	W. M. Livingston	1928
501	Montezuma	W. J. Shannan	C. F. Dickson	J. W. H. Vest	1928
502	Montour	C. J. Stevens	G. N. Buchanan	E. R. Cook	1928
503	Montrose	S. A. Koch	R. P. Allen	J. L. Vanosdall	1928
504	Moorhead	Frank Andrews	Wayne Outhouse	Harry Mortenson	1928
505	Moorland	John Comack	O. J. Nelson	G. O. Berry	1927
506	Moravia	P. K. Hayner	J. D. Minnes	R. L. Tarr	1928
507	Morning Sun	W. C. Swan	E. J. Walsh	Critz A. Brown	1928
508	Morrison	R. W. McCurdy	A. H. Thomas		
509	Moulton	G. L. Bovard	C. E. Evans	S. R. Mace	1928
510	Mt. Auburn	J. A. Smalley	Forrest Abbott	Al Wiese	1928
511	Mt. Ayr	C. J. Lewis	Perry L. Stephenson	C. D. Allyn	1928
512	Mt. Sterling	W. D. Roberts	F. J. Madden	A. A. Drummond	
513	Mt. Union	H. G. King	W. R. Buchanan	C. L. Gibbs	
514	Mt. Vernon	F. Current	T. J. Mitchell	D. U. Van Metre	1928
515	Moville	W. E. Hall	B. R. Stiles	D. E. Barto	1928
516	Murray	J. S. Cathells	C. W. Hendrick	W. C. Brotherton	1928
517	Nashua	R. R. Waite	G. E. Scoles	C. R. Dexter	1928
518	Nemaha	C. C. Keeny	P. F. Brown	F. W. Mack	1927
519	Neola	Anton Goesser	H. M. Hansen	L. H. Hermesen	1928
520	New Albin	A. Rudnick	F. H. Robinson	A. H. Freeberg	1928
521	Newell	Orville B. Roycer	C. A. Collins	J. E. Brown	1928
522	Newhall	J. M. Kruman	T. E. Seilhamer	E. E. Stedman	1928
523	New Hartford	A. E. Seaver	M. J. Harmon	R. L. Farnsworth	1928
524	New Liberty	E. J. Puls	Henry C. Heuer	O. P. Friedericks	1928
525	New London	A. L. Courtney	F. W. Hiles	Sevilla Petzinger	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
526	New Market	Z. D. Cavender, Jr.	R. L. Daugherty	G. O. Taylor	1928
527	New Providence	A. M. Hinshaw	E. H. Moon	Wade Creson, Jr.	1927
528	New Sharon	L. W. Shaw	D. B. Hill	Grant Garner	1928
529	New Vienna	F. X. Gerken	Ray B. Warborg	Otto N. Kerper	1928
530	New Virginia	F. O. Bryant	H. T. Stiffler	F. C. Stiffler	1927
531	Nichols	B. L. Metcalf	E. R. Snickard	Floyd A. Kirchner	1928
532	Nodaway	F. O. Porcher	F. E. McKee	C. N. Kennedy	
533	Nora Springs	C. A. Coon	W. F. Bright	H. F. Schnedler	1928
534	Northboro	W. O. Boylan	F. L. Shepherd	W. C. Rorebeck	1928
535	North Buena Vista	G. H. Smith	A. P. Marsh	Mike Engling	1928
536	North English	Frank J. Schroeder	W. C. Carson	S. S. Swain	1928
537	North Liberty	Jno. P. Mavok	James Mehaffey	C. B. Wolfe	1928
538	North Washington	John Pickar	Peter Flick	John Seelhamer	1927
539	Northwood	E. M. Sabin	J. B. Amundson	C. H. D. Wells	1928
540	Norwalk	J. A. Wright	D. K. Brown	Geo. T. Desenberg	1927
541	Norway	J. T. Springer	Lloyd Primrose	J. H. Pickart	1928
542	Numa	J. W. Hibbs	C. F. Hoover	P. A. Gazzi	1927
543	Oakland	C. T. Hough	J. J. Evans	M. H. Evans	1928
544	Oakville	Abe Parsons	J. G. Waterhouse	C. D. King	1927
545	Ocheyedan	A. L. Stewart	C. L. Weaver	Chas. Morton	1928
546	Odebolt	J. E. Euspahr	L. R. Bassett	F. W. Stolt	1928
547	Ogden	Robert Kennedy	O. D. Braker	Arnold Boehm	1928
548	Okoboji	C. G. Murray	Maud S. Elston	Bert Smith	1928
549	Olds	J. W. Eveland	John H. Huston	F. A. Morgan	1927
550	Olin	H. B. Carter	Gilbert Blayney	Glenn Lynch	1928
551	Ollie	C. M. Ward	H. C. Campbell	Mrs. Circe Fye	1928
552	Oneida	J. B. Howe	S. T. Knox	Mrs. Purvis	1928
553	Onslow	W. H. Orr	B. F. Walters	Geo. H. Paulsen	1928
554	Orange City	C. W. Vande Steeg	G. L. Vande Steege	P. H. Van Hosen	
555	Orchard	Sig Harlis	John Wright	E. O. Clapper	1928
556	Orient	O. A. Tuttle	E. J. Carlyle	J. T. Kingery	1928
557	Orleans	C. W. Pollard	J. M. Hardman	Jennie Clark	1928
558	Ossian	J. E. Boyle	E. H. Klissart	A. S. Anderson	1928
559	Osterdock	F. C. Larson	J. C. Kickbush	L. G. Kickbush	1928

560	Oto	I. W. Evans	H. H. Elliott	H. R. Motter	1928
561	Ottosen	Henry Ries	Homer E. Boevers	W. M. Shipley	1928
562	Owasa	R. H. Johns	Gus Brugger		1927
563	Oxford	M. F. Newkirk	J. W. Floerchinger	F. L. Schweitzer	1928
564	Oxford Junction	Emerson Cave	E. G. Lasack	F. H. Shimauch	
565	Oyens	Paul Peterson	Jos. J. Kemp	J. L. Doud	1927
566	Pacific Junction	E. L. Mendenhall	Dean Purcell	W. M. Moore	1928
567	Packwood	B. C. Marlow	Ned G. Oliver	J. E. Wallace	1928
568	Palmer	Wm. Elsen	W. H. Westphal	H. C. Moon	1927
569	Palo	T. J. Booth	Wm. Swallow	F. W. Kahler	1928
570	Panama	John Gruenebaum	Balthas Thillen	W. M. Mischo	
571	Panora	W. A. Warford	R. E. Savage	T. R. Swanson	1928
572	Parkersburg	James Spain	J. G. Houts	W. L. Amerson	1928
573	Parnell	E. B. Sheridan	E. J. Murphy	J. P. McCune	1928
574	Paton	W. H. Lightfoot	John Miller	B. A. Rittgers	1928
575	Patterson	Clyde Gillogly	R. C. Letz	Roy Gillogly	1927
576	Paullina	Geo. W. Smith	Albert H. Meyer	O. J. Strampe	1928
577	Persia	H. A. Moss	Geo. A. Moss	J. G. Cane	1928
578	Peru	M. S. Carter	C. J. Shearer	P. F. Beeler	1927
579	Peterson	D. McMillan	Maudia E. Richard	G. F. Tumler	1928
580	Pierson	W. E. Young		J. C. Sadler	1928
581	Pilot Mound	Wm. Wullenwaber	Wesley R. Peterson	Glen Cory	1927
582	Pioneer	D. R. Miles	Raymond E. Johnson	E. E. Webster	1926
583	Pisgah	F. W. Beekman	Fred A. Hushaw	D. L. Smith	1928
584	Plainfield	M. W. Orcutt	W. C. Dayton	W. W. Taylor	1926
585	Plano	W. E. Knapp	Howard Bane	J. T. Sherrard	1928
586	Pleasanton	J. E. Leeper	W. B. Seaman	Ed. Seymour	1928
587	Pleasant Plain	Gruver Coatney	O. W. Westenhaver	J. J. Ginther	1927
588	Pleasantville	A. Gilderbloom	J. K. Keefer	B. F. Heiny	1928
589	Plover	Frank Clemjson	Charles E. Watts	L. E. Garlock	1928
590	Plymouth	J. F. Holden	W. F. Ureun	M. A. Hanson	1927
591	Pocahontas	F. E. Hroulk	Theo F. McCartan	H. O. Bencke	1928
592	Polk City	A. F. Miller	E. A. Landess	G. W. McLean	1928
593	Pomeroy	J. H. Baker	Eppler Gref	R. C. Berry	1928
594	Popejoy	A. J. Fischer	Albert Jacobsen	J. E. Carr	1928
595	Portsmouth	G. S. Bendon	Don Scroggin	Jos. H. Yunek	1926
596	Postville	W. J. Hanks	William Shepherd	L. O. Beucher	1928
597	Prairieburg	H. Carne	John Yunker	John Dolan	1927
598	Prairie City	E. H. Dawden	C. S. Frazier	J. R. Buckley	1928
599	Prescott	Wm. Ragan	Park Homan	F. A. Outhler	1928
600	Preston	Ed. Howell	F. C. Schroeder	F. S. Bascom	1928
601	Pringhar	Alex McCreath	Grady Taylor	Wm. Briggs	1928
602	Princeton	John Knox	H. C. Baxter	Edith Martin	1928
603	Promise City	D. E. Bryant	C. V. Noble	R. L. Coates	1928
604	Protivin	Joseph D. Bauska	N. C. Dostal		1928
605	Pulaski	V. C. Ramseyer	Pearl Swan	C. W. Matthews	1928
606	Quasqueton	Frank Adams	Claude L. Kimball	Harry G. Clark	1927
607	Quimby	S. C. Stevenson	C. I. Draper	R. Rahde	1928
608	Quincy				

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
609	Radcliffe	P. T. Griest	G. H. Stenberg		
610	Rake	John Mauss	W. C. Sundermeyer	O. E. Quam	1928
611	Ralston	J. W. Tayne	W. R. Toben	Ed. Buennke	1928
612	Randalia	C. H. Havn	E. C. Knight		1928
613	Randolph	Mrs. Ethel Dodd	Mabel Fichter	J. W. Kruse	1928
614	Rathbun	E. C. Keotting	Tony Chebuhar	G. H. Klobuchar	1927
615	Readlyn	E. G. Knelf	F. L. Dickman	E. C. Stumme	1927
616	Reasnor	C. E. Coker	D. F. Bell	G. E. Everett	1927
617	Redding	E. McPheters	R. F. Lee	E. O. Bateman	1927
618	Redfield	W. A. Queale	Lynn Thomas	W. D. Scott	1928
619	Reinbeck	F. Davis	R. B. Ferguson		1928
620	Rembrandt	Ole Warren	E. H. Edwall	D. W. Thomas	1927
621	Remsen	Barney Bunkers	A. Paschke	W. G. Sievers	1928
622	Renwick	G. A. Stoddard	Fritz Britt	L. E. McDirmid	1928
623	Riceville	W. C. Fox	H. O. Yager	C. G. Potter	1928
624	Richland				
625	Ricketts	P. H. Claussen	J. H. A. Christiansen	Henry Schwarz	1927
626	Ridgeway	J. Jacobson	Spencer Bakken	Elmer Ringoen	1928
627	Rinard	John Parsons	J. C. Carner	J. C. Carnes	1928
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	Edward Yeggy	C. E. Turner	N. E. Beatch	1928
631	Riverton	W. C. Stubbs	G. C. Beam	W. P. Cowden	1928
632	Robins	J. A. Sutera	W. H. Pflughaupt	Frank Leidigh	1928
633	Rock Falls	R. V. Wilkinson	E. L. White	L. C. Bliem	1927
634	Rockford	C. H. Crowell	R. E. Martens	F. E. Bird	1928
635	Rockingham	Carl W. Ferris	H. R. Seitz	John H. Stoner	
636	Rock Valley	W. I. Murphy	A. L. Halstead	F. J. Pyhnas	1928
637	Rockwell	W. F. Dodever	R. J. Barnhill	Joe Gallagher	1928
638	Rodman	Burton Yale	Joseph Turner	J. P. Walker	1928
639	Rodney	A. L. Allison	T. M. Gushee	C. C. Nickolaisen	1928
640	Roland	Ben Swenson	Jeffrey Michaelson	Anne J. Johnson	1928
641	Rolfe	Jas. Bruce	T. E. Grant	M. W. Webb	1928
642	Rome	J. J. O'Laughlin	P. R. Mercer	H. Ensmenger	1928

643	Rose Hill	Wm. Gilchrist	Erle Brown	J. R. Busby	1928
644	Rossie	C. R. Cate	Wesley Fatro	W. H. Holiday	1928
645	Rowan	Theo. Hansen	Guy R. Sheldon	G. W. Whitten	1928
646	Rowley	C. Gunzenhauser	L. D. Wallace	C. Puhl	1927
647	Royal	H. L. Bone	A. C. Hjd	Nina Hjeln	1928
648	Rudd	D. M. Kerlen	Fred C. Muller	H. O. Braham	1927
649	Runnells	Fred Tingle		C. B. Osborne	1928
650	Russell	A. B. Clinton	Geo. J. Mettlin	J. A. Hepenstall	1928
651	Ruthven	A. C. Christenson	Foster Reed	P. J. Mortensen	1928
652	Rutland	W. E. Pavey	Andrew Arent	A. H. Grimm	1928
653	Ryan	P. R. Robison	J. E. Cody	F. L. Houston	1928
654	St. Ansgar	Martin Moe	C. T. Tollefson	A. N. Lund	1928
655	St. Anthony	S. N. Meekens	Geo. H. Lane	G. E. Albee	1928
656	St. Charles	J. D. Peffley	H. V. Brooks	D. B. Casady	1928
657	St. Lucas	Jacob Greteman	Mathew Perry		1928
658	St. Mary's	Theo. Lippold	W. J. McClary	G. L. Nisse	1927
659	St. Olaf	A. J. Johnson	F. K. Orns	John Christenson	1927
660	St. Paul (R. F. D. West Point)	E. J. Panther	J. G. Kempker	Frank Fritzjunker	1928
661	Sabula	Geo. Ulmer	C. J. Thompson	Aug. Welbs	1928
662	Salem	R. L. Kendall	C. A. Stevens	O. H. Tyner	1928
663	Salix	A. J. Granger	Martin Every	N. J. Duhalne	1928
664	Sanborn	Geo. Smith	A. J. Jerpbak	J. A. Johnson	1928
665	Sandyville (via Ackworth)		A. M. Larson	Theo. T. Folken	1928
666	Scarville	Chester Hanson	Mamie E. Currie	Samuel Hahn	
667	Schaller	Geo. J. Speaker	Otto A. Hollander	Peter C. Hollander	1928
668	Schleswig	Emil Else	O. E. Holmes	A. E. Adams	1928
669	Seranton	Arley Jemison	Chas. Davis	Volney McDowell	1928
670	Searsboro	J. W. Copeland	F. L. McKinstry	A. D. Wels	1928
671	Sergeant Bluff	A. D. Benson	R. J. Camp	J. W. Dumey	1927
672	Shambaugh	F. C. Rector	M. I. Roberts	H. O. Sanderson	1928
673	Shannon City	J. H. Butt	F. L. Hamblin	C. H. Young	1928
674	Sharpsburg	Phebe Camjaire	Oliver Yelland	W. H. Reynolds	1928
675	Sheffield	H. A. Boelk	Ray F. Freeman	Hugo A. Ploen	1928
676	Shelby	R. M. Pomeroy	Fred W. Trumbull	Phil Berggren	1927
677	Sheldahl	H. S. Young	George Pohl	Jim Carter	1928
678	Shell Rock	A. D. Scougal	J. C. Quinn	O. A. Rife	1928
679	Shellsburg	J. N. Alden	R. D. Stewart	M. D. Brodt	1928
680	Sibley	E. H. Korpman	H. C. Swanson	M. Estes	1928
681	Sidney	H. S. Jackson	E. W. Sawyer	C. H. Kruse	1928
682	Silver City	Geo. A. Platt	H. Vander Stoep	George De Ruyter	1928
683	Sioux Center	J. H. Van Deest	G. L. Homor	Rafa Whitehead	1928
684	Sioux Rapids	N. C. Semonsen	Andrew Maland	T. W. Rawson	1928
685	Slater	R. G. Nott	S. J. Oliver	A. F. Hendee	1928
686	Sloan	Jas. A. Beyers	F. W. Jones	J. H. Bale	
687	Smithland	W. E. Patterson	Clyde E. Dickenson	Harold O. Boe	
688	Soldier	Ole G. Norby	E. H. Heinsuls	M. A. Randall	1928
689	Solon	Jos. T. Knob		Theo. J. Tokhum	1928
690	Somers	Thos. Van Camp			

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
691	South English	Wm. J. Moore	V. Safourek	H. W. Raplingey	1928
692	Spillville	G. F. Heuser	A. A. Novak	F. M. Bernatz	1928
693	Spirit Lake	E. C. Hinshaw	C. E. Menor	L. A. Price	1928
694	Spragueville	N. A. Thillmoney	C. A. Pencow	Wm. T. H. Stromeyer	1927
695	Springbrook	J. E. Weis	George Gonner	Florian Schmidt	1927
696	Spring Hill	A. M. Weeks	E. E. Perkins	C. H. Townsend	1927
697	Springville	F. G. Hunte	Paul W. Sterner	L. N. Patten	1928
698	Stacyville	Wm. R. Brown	Joseph N. Wolf	A. J. Heimerman	1928
699	Stanhope	Peter Hove	J. E. Hamen	E. J. Johnson	1928
700	Stanley	F. C. Ingamells	W. F. O'Brian	R. D. Platt	1928
701	Stanton	Gust Kasell	Lloyd Peterson	Aug. J. Johnson	1928
702	Stanwood	H. F. Haesemeyer	E. H. Anthony	Otto Evers	1928
703	State Center	Ray Stouffar	H. M. Meads	J. G. Gutekunst	1928
704	Steamboat Rock	Harry Griroes	E. Christians		1928
705	Stockport	C. E. Wise	Earl L. Russell	J. T. McGlothen	1927
706	Stockton	G. W. Jost		A. F. Laverenz	1928
707	Story City	H. E. Myrah	A. Williamson	A. M. Henderson	1928
708	Stout	J. Hempen	P. J. De Beer		1928
709	Stratford	Sam Sweedlund	R. P. Martens	C. L. Rodine	1928
710	Strawberry Point	F. J. Mantz	G. T. Scofield	R. C. Barnes	1928
711	Struble	Frank Pilges	John Garding	W. C. Bray	1928
712	Sully	Arthur M. Boat	L. H. Macy	P. C. Wells	1928
713	Sumner	H. H. Numann	E. A. Wismer	W. A. Heyer	1928
714	Superior	W. G. Ostheimer	E. L. Briggs	Clara Garling	1928
715	Sutherland	K. J. Reiste	A. H. Schultz	H. N. McMaster	1928
716	Swalesdale	Geo. Mulligan	W. O. La Duke	Chas. England	1928
717	Swan	Arthur Mesecher	W. H. Wier	L. S. Rouze	1928
718	Swea City	J. M. Dye	S. P. Eckholm	W. E. Carlson	1928
719	Tabor	H. W. Parkison	L. M. Perkins	Nelson Delavan	1928
720	Templeton	Jno. Bierl	John W. Berger	Frank Greteman	1928
721	Tennant	C. A. Langbehn	Ray Halloran	Fred F. Miller	1927
722	Terril	C. H. Hewitt	Ralph J. Kurtz	Roy Lewis	1928
723	Thayer	J. H. Zahler	Thomas M. Lee	N. M. Northings	1928
724	Thompson	John Helgren	Albert Erickson	F. E. Isaacson	1928

725	Thor	George Munson	P. S. Lund	J. E. Tawning	1928
726	Thornburg	Rudolf Draegert	N. Haldeman	C. B. Walsh	
727	Thornton	H. O. Young	E. A. Musgjerd		1928
728	Thumman	A. O. Burrows	L. L. Nichols	C. H. Paul	1928
729	Tiffin	C. M. Wolfe	W. H. Herdlicka	Adelia Wolfe	1927
730	Tingley	J. F. Fraser	D. L. McClure	Ike Kiburg	1928
731	Titonka	Lee O. Wolfe	Wm. Boyken	J. A. Kramer	1928
732	Toronto	Edward Koch	N. J. Edwards	J. H. Bielenberg	1928
733	Traer	J. H. Marson	T. F. Stoakes	R. J. Smith	1928
734	Treynor	R. H. Stephens	John H. Kathmarn	W. Schumacher	1928
735	Tripoli	C. S. McCumber	J. B. Franklin	H. H. Nevenman	1926
736	Truesdale	H. R. Boettcher	M. T. Fletcher	Emma Boettcher	1927
737	Truro	W. D. Bradshaw	P. E. Garst	M. S. Coeger	1928
738	Turin	Jens Paulsen	M. J. Peterson	Genevieve Winegar	1928
739	Udell	C. S. Duty	R. H. Lisetor	Minnie Replogle	1928
740	Underwood	W. P. Masters	H. G. Schruvaldecke		1928
741	Union	J. R. Alexander	H. E. Humphrey	D. D. Reynolds	1928
742	Unionville	J. N. Plitt	Claude Underwood	P. H. Wood	1928
743	University Park	C. S. McCormick	W. R. Gilmore	Martin Cross	1927
744	Urbana	R. P. Stout	D. L. Piper	R. W. Reimer	1928
745	Urbandale	Geo. A. Rowen	A. W. Holmes	J. O. Munn	1928
746	Ute	W. C. Hitchens	G. E. Krog	A. M. Albertson	1928
747	Vail	J. M. Duffy	M. J. Monaghan	L. A. Dieter	1928
748	Valeria	Peter De Reus	Mrs. C. De Reus	B. H. Sandy	1927
749	Van Horn	U. S. Fry	Chas. B. Barron	Osborne Obrien	1928
750	Van Meter	A. S. Platt	Frank Kirseher	Clarence Dunn	1928
751	Van Wert	V. C. Rasmussen	R. H. Lamoree	J. B. Moon	1928
752	Varina	W. T. Fitzgerald	A. G. Thompson	J. G. Krebs	1927
753	Victor	G. H. Talley	T. A. Lane	H. N. Chittenden	1928
754	Vincent	C. D. Parsons	R. P. Keith	Geo. A. Olson	1927
755	Vining	John Riba	Chas. E. Hrabak		1927
756	Volga City	C. M. House	Karl J. Kouzen	H. C. Andreae	1928
757	Wadena	F. H. Meyer	H. E. Mason	J. O. Probert	1928
758	Walcott	Fera Dietz	A. M. Sindt	Norman Leabo	1928
759	Walker	J. F. Zimpfer	J. P. Kayser	Theo. W. Hankinson	1928
760	Walingford	J. H. Marrice	J. A. Nelson	O. O. Reifell	1926
761	Wall Lake	F. Overhue	C. W. Thau	L. P. Hoft	1928
762	Walnut	J. W. Wayne	J. L. Bunker	Otto T. Brehmer	1928
763	Wapello	Dale W. Kremer	D. N. Johnson	R. D. McCullough	1926
764	Washta	O. E. Hess	A. T. Praug	L. S. Munson	1928
765	Waterville	B. J. Dillon		Peter Arneson	1928
766	Waucoma	J. E. Farley	M. F. Olfaeson	Joe Reilly	1928
767	Waukee	W. P. Kent	C. O. Bennett	F. Snow	1928
768	Wayland	A. B. Magdefrau	P. P. Schowalter	Edd. B. Wittnig	1928
769	Webb	H. C. Bittinger	E. E. Oleson	D. Addington	1928
770	Webster	G. E. Rubins	J. P. Heyman	L. L. Lekirs	1927
771	Weldon	W. H. Lloyd	Chas. Richards	L. M. Parr	1927
772	Wellman	W. S. McIntosh	J. W. Oldek	E. N. Foster	1928
773	Wellsburg	W. T. Chinn	G. H. Geerdes	H. J. Frerichs	1928

TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Term expires
774	Welton	Otto Erbs	J. C. Robinson	J. J. Diechmann	1928
775	Wesley	Matt Laux	Fred A. Diekmann	Henry Kunz	1928
776	West Bend	J. L. Reid	Alex Pertt	V. H. Reid	1928
777	West Branch	N. P. Olsen	D. W. Whittsel	F. L. Pearson	1928
778	West Burlington	C. F. Schwartz	K. A. Roesch	F. L. Muzzy	1928
779	West Chester	Mrs. Jas. Daniels	Clinton Walton	L. P. Jackson	1927
780	Westfield	H. B. Lilly	A. A. Lilly	C. E. Lowry	1928
781	Westgate	A. C. Bursing	Hy Suhr	C. A. Finch	1928
782	West Liberty	E. C. Kerr	C. W. Burkhart		
783	West Mitchell (P. O. Mitchell)	George Walter	George Weiss	Henry Indva	1927
784	Westphalia	Chrysant Gan	Wm. J. Schulte	Tony J. Schmitz	1928
785	West Okoboji	M. H. Litterington	A. F. Wallace		1928
786	West Point	Joseph Vonderhaar			1928
787	West Side	G. O. Steinhauer	Frank Hoffman	Aug. Rohmer	1928
788	West Union	John Ocker	M. L. Peterson	F. H. Hoyt	1928
789	Wheatland	Aug. Jeppe	C. J. Hoker	Henry Guenther	1928
790	Whiting	G. R. Lott	Etta Norwood	J. W. Beggs	1928
791	Whittemore	Thos. Carmody	R. H. Furnell	Mark Boyle	1928
792	Whitten	J. A. Foster	C. F. Long	Amos Hauser	1928
793	Wiley (Carroll P. O.)	John Kraus	John P. Greteman	Bern Hackfort	1926
794	Williams	W. L. Hurd	C. W. Trumbauer	L. E. Pound	1928
795	Williamsburg	Fred C. Neukirk	Leo E. Durr		
796	Williamson	C. A. Knudson	G. T. Miller	G. E. Williamson, Jr.	1928
797	Wilton Junction	Geo. Bannick	Frances R. Kelley	A. J. Walker	1928
798	Winfield	James Enhe	C. W. Larkin	C. J. Hinkle	
799	Winthrop	D. M. Love	E. G. Schackerer	Bess Flickenger	1926
800	Wlota	C. W. McDermott	A. Y. Swan	Bruce Robinson	1928
801	Woden	Chas. Buns	M. J. Mertz	C. L. Cunningham	1928
802	Woodbine	A. L. Jefferson	H. C. Haight	Geo. W. Coe	1928
803	Woodburn	G. O. Barber	A. I. Ecklund	J. H. Wilson	1928
804	Woodward	F. M. Cooper	S. W. Skules	gston	1928
805	Woolstock	W. H. Nail	D. H. Huff	F. Smalley	1928
806	Worthington	Chas. Ament	John Kraus	Edw. Tobin	1928
807	Wyoming	Emma Alden	D. A. White	D. A. Yetter	1926
808	Yale	A. C. Lookingbill	H. C. Bartholow	R. E. Caslow	1928
809	Yetter	Wm. Kreft	F. D. Barber	V. S. Lee	1928
810	Yorktown	Cecil Groynn	Earl Rowland	Ralph T. Hendricks	1927
811	Zearing	C. L. Belden	L. L. Bowie	O. Z. Burkhead	1928
812	Zwingle	Michael Walters	Minnie L. Asay	Jos. M. Newgard	1928

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

For the Year Beginning August 1, 1925, and Ending July 31, 1926
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.

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

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

OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA MUNICIPALITIES

PRESIDENT

Stewart Gilman.....Mayor of Sioux City

VICE PRESIDENT

B. C. Benham.....Mayor of Muscatine

SECRETARY-TREASURER

Frank G. Pierce.....Marshalltown

TRUSTEES

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

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

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

CHAIRMAN PUBLICITY COMMITTEE

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

COMMITTEES

Legislative—C. V. Findlay, Mayor of Ft. Dodge; B. P. Poor, Solicitor, Burlington; H. A. Willoughby, Solicitor, Grundy Center; G. A. Minnich, Solicitor, Carroll; T. A. Potter, Mayor, Mason City; R. N. Howes, Mayor, Clinton; W. G. Loftus, Mayor, Cedar Rapids; B. F. Hopkins, Utility Manager, Ames; Frank A. Hass, City Clerk, Davenport; S. A. Green, Mayor, Council Bluffs, and F. H. Hunter, Mayor, Des Moines.

Paving and Sidewalks—Fred E. Trainor, Mayor, Ackley; W. W. Phillips, Mayor, Perry; Wallace Winslow, Mayor, Le Mars.

Municipal Utilities—Anton Goesser, Mayor, Neola; John A. Barr, Councilman, Greenfield; H. E. Myrah, Mayor, Story City.

Franchises and Rates—Charles R. Albaugh, Councilman, Marion; H. R. Soule, Mayor, Adair; R. L. Whelan, Mayor, Belle Plaine.

Sewage and Sanitation—Robert McBride, Mayor, Boone; L. E. Eslick, Mayor, Rockwell City; W. J. Hanks, Mayor, Postville.

Waterworks and Supply—J. G. Maxwell, Mayor, Washington; E. R. Donahoe, Councilman, Pocahontas; J. D. Johnson, Councilman, Marshalltown.

Taxation and Assessment—Chas. MacKay, City Clerk, Waterloo; Jas. A. Tower, Mayor, Fort Madison; R. R. Robinson, Mayor, Ryan.

Judicial Decisions—Wm. Stipe, Solicitor, Clarinda; W. P. Christianson, Solicitor, Atlantic; E. P. Shea, Solicitor, Decorah.

Parks and Play Grounds—Milton P. Smith, Commissioner, Sioux City; E. M. Salem, Mayor, Northwood; N. C. Simonson, Mayor, Sioux Rapids.

Municipal Accounting—J. K. Baker, City Clerk, Eagle Grove; A. C. Kuyper, City Clerk, Pella; L. B. Caruthers, Town Clerk, Lenox.

Standard Specifications—G. E. Mack, Mayor, Storm Lake; Ruth A. Gallaher, Councilwoman, Iowa City; Fremont Current, Mayor, Mt. Vernon.

Fire and Police—W. E. Cooney, Mayor, Coon Rapids; J. G. Ranous, Mayor, Keota; H. G. Buck, Councilman, Rhodes.

DEPARTMENT CHAIRMEN

Cities Under Commission Plan—Hugo Gebert, Councilman, Denison.

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

Towns—E. C. Edwards, Mayor, Alden.

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

Solicitors—Clifford Powell, Solicitor, Red Oak.

FINANCIAL STATEMENT

RECEIPTS

Aug. 1, Cash on Hand.....	\$231.33	Odebolt	10.00
West Point	20.00	Clearfield	10.00
Onawa	20.00	Dixon	10.00
Independence	20.00	Ft. Atkinson	10.00
Moorland	10.00	Wayland	10.00
Keokuk	40.00	Drakesville	10.00
Allerton	10.00	Lime Springs	10.00
Joice	10.00	Waucoma	10.00
Meservey	10.00	Dakota City	10.00
La Porte City.....	10.00	Jamaica	10.00
Toronto	10.00	Bettendorf	20.00
Gowrie	10.00	Eagle Grove	20.00
Macedonia	10.00	Vinton	20.00
Cedar Falls	30.00	Grinnell	20.00
Hanlontown	10.00	Valley Junction	20.00
Lohrville	10.00	Estherville	20.00
Fonda	10.00	Sac City	20.00
Belle Plaine	20.00	Colfax	20.00
Council Bluffs	50.00	Denison	20.00
Spragueville	10.00	Monticello	20.00
Adel	10.00	Newton	30.00
Akron	10.00	Ft. Madison	40.00
Union	10.00	Atkins	10.00
Maquoketa	20.00	Imogene	10.00
Postville	10.00	Silver City	10.00
Wheatland	10.00	Dyersville	10.00
Perry	30.00	Durant	10.00
Toledo	10.00	Lacona	10.00
Clarion	20.00	Ellston	10.00
New London	10.00	Monona	10.00
Algona	20.00	Nodaway	10.00
Elkader	10.00	Randolph	10.00
Ruthven	10.00	Minden	10.00
Bennett	10.00	Dexter	10.00
Underwood	10.00	Danville	10.00
Clear Lake	20.00	Waukon	20.00
Ringsted	10.00	Creston	30.00
Burlington	40.00	Larrabee	10.00
Luzerne	10.00	Guernsey	10.00
Alton	10.00	Beaman	10.00
Paullina	10.00	Spirit Lake	10.00
Whitten	10.00	Milford	10.00
Ankeny	10.00	Melvin	10.00
Stanhope	10.00	Carroll	20.00
Belmond	10.00	Corwith	10.00
Kelley	10.00	Williams	10.00
Smithland	10.00	Redfield	10.00
Madrid	10.00	Auburn	10.00
Norway	10.00	Breda	10.00
Leinbeck	10.00	Schleswig	10.00
Nashua	10.00	Schaller	10.00
Gilman	10.00	Panama	10.00
LeClaire	10.00	Lehigh	10.00
Carpenter	10.00	Liscomb	10.00
Waukee	10.00	Terrill	10.00
Rose Hill	10.00	Northwood	10.00
New Sharon	10.00	Cushing	10.00
South English	10.00	Greeley	10.00
Sanborn	10.00	Springville	10.00
Bode	10.00	St. Ansgar	10.00
Woodward	10.00	Ocheyedan	10.00
Princeton	10.00	Shell Rock	10.00
Fremont	10.00	Delta	10.00
West Branch	10.00	Mechanicsville	10.00
Low Moor	10.00	Oakville	10.00
Mt. Vernon	10.00	Farmington	10.00
Rhodes	10.00	Laurel	10.00
Wellsburg	10.00	Mitchellville	10.00
Wall Lake	10.00	Earlham	10.00
Callender	10.00	Pomeroy	10.00
Alta	10.00	Elkhorn	10.00
Colo	10.00	Britt	10.00
Wesley	10.00	Oto	10.00
Manly	10.00	Parkersburg	10.00
Remsen	10.00	Eddyville	10.00
Whittemore	10.00	Garner	10.00
Altoona	10.00	Hospers	10.00

RECEIPTS—CONTINUED

Ryan	10.00	Griswold	10.00
Lynnville	10.00	Farmersburg	10.00
Tripoli	10.00	Fontanelle	10.00
Granger	10.00	Gilbertville	10.00
Brayton	10.00	Cresco	20.00
Hartley	10.00	Oskaloosa	30.00
Hardy	10.00	Doon	10.00
Everly	10.00	Royal	10.00
Manilla	10.00	Winterset	20.00
Dows	10.00	Lytton	10.00
George	10.00	Arion	10.00
Onslow	10.00	Lovilia	10.00
Elkhart	10.00	Ladora	10.00
Burt	10.00	Grundy Center	10.00
Walnut	10.00	Luverne	10.00
Emerson	10.00	Sioux Rapids	10.00
Calmar	10.00	Rock Valley	10.00
Hawkeye	10.00	Martinsburg	10.00
Elgin	10.00	Afton	10.00
Wadena	10.00	Bertram	10.00
Kirkman	10.00	Nora Springs	10.00
Guthrie Center	10.00	Story City	10.00
Elberon	10.00	Cascade	10.00
Corydon	10.00	Bellevue	10.00
Stratford	10.00	West Liberty	10.00
Humboldt	20.00	Dallas	10.00
Le Mars	20.00	Blue Grass	10.00
Mystic	20.00	Fenton	10.00
Marion	20.00	Iowa Falls	20.00
Hampton	20.00	Mt. Pleasant	20.00
Eldora	20.00	Pella	20.00
Tipton	20.00	Charles City	30.00
Waverly	20.00	Cherokee	30.00
Atlantic	30.00	Miles	10.00
Mason City	40.00	Maynard	10.00
Ottumwa	40.00	New Albin	10.00
Waterloo	50.00	Leon	10.00
Lowden	10.00	Adair	10.00
Orange City	10.00	Stuart	10.00
Exline	10.00	Lucas	10.00
Arnolds Park	10.00	LeGrand	10.00
Orient	10.00	Storm Lake	20.00
Lone Rock	10.00	Osage	20.00
Cumberland	10.00	Allison	10.00
Lenox	10.00	Denver	10.00
Panora	10.00	Blanchard	10.00
Guttenberg	10.00	Fayette	10.00
Sutherland	10.00	Funnells	10.00
Boyden	10.00	Radcliffe	10.00
Andrew	10.00	Latimer	10.00
Larchwood	10.00	Dysart	10.00
Sibley	10.00	Eldon	10.00
Woodbine	10.00	Lidderdale	10.00
Grand Junction	10.00	Dallas Center	10.00
Cambridge	10.00	Dike	10.00
Hull	10.00	Wyoming	10.00
Chelsea	10.00	Mapleton	10.00
Granville	10.00	Dedham	10.00
Garnaville	10.00	Hawarden	20.00
Keystone	10.00	Emmetsburg	20.00
Swea City	10.00	Fairfield	30.00
Lost Nation	10.00	Boone	40.00
New Liberty	10.00	Davenport	60.00
Kingsley	10.00	Blairtown	10.00
Chatsworth	10.00	Arlington	10.00
Buffalo	10.00	Inwood	10.00
Ogden	10.00	Brunsville	10.00
Turin	10.00	Traer	10.00
Morning Sun	10.00	Pleasantville	10.00
Primghar	10.00	Marathon	10.00
Holstein	10.00	What Cheer	10.00
Clutier	10.00	Garber	10.00
Ottosen	10.00	Lake Park	10.00
Owasa	10.00	Bayard	10.00
Jefferson	20.00	Calumet	10.00
Chariton	20.00	Elma	10.00
Missouri Valley	20.00	Archer	10.00
Lake City	20.00	Ashton	10.00
New Hampton	20.00	Spencer	20.00
Ames	30.00	Rudd	10.00
Tabor	10.00	Greenfield	10.00
Corning	10.00	Prescott	10.00

RECEIPTS—Continued

Clarinda	20.00	Ossian	10.00
Glenwood	20.00	Williamsburg	10.00
Floyd	10.00	Lake Mills	10.00
Fredericksburg	10.00	Sheffield	10.00
Delhi	10.00	Muscantine	40.00
Ricketts	10.00	Persla	10.00
Dunlap	10.00	Delmar	10.00
Montrose	10.00	Klemme	10.00
Coggon	10.00	Neola	10.00
Central City	10.00	Thor	10.00
Charter Oak	10.00	Castana	10.00
Selma	10.00	Lone Tree	10.00
Thompson	10.00	Essex	10.00
Donnellson	10.00	Walker	10.00
West Burlington	10.00	Clinton	40.00
Center Junction	10.00	Alvord	10.00
Templeton	10.00	Sioux Center	10.00
Ft. Dodge	40.00	Meriden	10.00
Avoca	10.00	Jewell	10.00
Sumner	10.00	Manning	10.00
Coburg	10.00	College Springs	10.00
Riverton	10.00	Washington	20.00
Kimballton	10.00	Iowa City	40.00
Oakland	10.00	Des Moines	60.00
Decorah	20.00	Coin	10.00
Anthon	10.00	Luther	10.00
New Hartford	10.00	Glidden	10.00
Oxford	10.00	Goodell	10.00
Zearing	10.00	Manson	10.00
Conrad	10.00	Dow City	10.00
Humeston	10.00	Minburn	10.00
Scranton	10.00	Sheldon	20.00
Aurelia	10.00	Elliott	10.00
Marble Rock	10.00	Merrill	10.00
Urbana	10.00	North Liberty	10.00
Hazelton	10.00	Eldridge	10.00
Gladbrook	10.00	Kalona	10.00
Lakota	10.00	Buckeye	10.00
Lake View	10.00	Shenandoah	30.00
Melbourne	10.00	Farley	10.00
Goose Lake	10.00	Mt. Ayr	10.00
Titonka	10.00	Pierson	10.00
Clarence	10.00	Salix	10.00
Boxholm	10.00	Carlisle	10.00
Correctionville	10.00	Goldfield	10.00
Bloomfield	20.00	DeWitt	10.00
Peterson	10.00	Early	10.00
Pocahontas	10.00	State Center	10.00
Dayton	10.00	Dubuque	50.00
Bagley	10.00	McGregor	10.00
Stout	10.00	Maxwell	10.00
Solon	10.00	Van Horne	10.00
Volga City	10.00	Pacific Junction	10.00
Richland	10.00	Oelwein	30.00
Camanche	10.00	Stanton	10.00
Mediapolis	10.00	Dunkerton	10.00
Dumont	10.00	Rake	10.00
Nichols	10.00	Waterville	10.00
Bancroft	10.00	Elsworth	10.00
Lineville	10.00	Hudson	10.00
Greene	10.00	Moneta	10.00
Sioux City	60.00	Villisca	10.00
Lamont	10.00	Brighton	10.00
Luana	10.00	Rembrandt	10.00
Kenwood Park	10.00	Hubbard	10.00
Moravia	10.00	Danbury	10.00
Alexander	10.00	Monmouth	10.00
Ireton	10.00	Rolfe	10.00
Walcott	10.00	Marcus	10.00
Grand Mound	10.00	Kiron	10.00
Alden	10.00	Tama	20.00
Marengo	20.00	Marshalltown	40.00
Rockwell City	20.00	Readlyn	10.00
Marquette	10.00	McIntyre	10.00
Strawberry Point	10.00	Baxter	10.00
Armstrong	10.00	Treynor	10.00
Knierim	10.00	Thurman	10.00
Ely	10.00	Morrison	10.00
Roland	10.00	Grafton	10.00
Keota	10.00	McCallsburg	10.00
Oxford Junction	10.00	Bussey	10.00
Wapello	10.00	Pilot Mound	10.00

RECEIPTS—Continued

Albia	30.00	Murray	10.00
Webster City	30.00	Randalia	10.00
Thornton	10.00	Dundee	10.00
Worthington	10.00	Barnes City	10.00
Donahue	10.00	Norwalk	10.00
Olds	10.00	Albion	10.00
Portsmouth	10.00	Ridgeway	10.00
Arcadia	10.00	Forest City	20.00
Mt. Union	10.00	Coon Rapids	10.00
New Vienna	10.00	Lincoln	10.00
Galt	10.00	Shelby	10.00
Linn Grove	10.00	Montour	10.00
West Gate	10.00	Farragut	10.00
Leroy	10.00	Fairbanks	10.00
Bondurant	10.00	Hancock	10.00
Vail	10.00	Magnolia	10.00
Kensett	10.00	Blockton	10.00
Winthrop	10.00	Gilmore City	10.00
Stockton	10.00	Galva	10.00
Rinard	10.00	Prairie City	10.00
Davis City	10.00	Milton	10.00
Green Island	10.00	Littleport	10.00
Chester	10.00	Wiota	10.00
North English	10.00	Bedford	10.00
Whiting	10.00	Blakesburg	10.00
Edgewood	10.00	Kanawha	10.00
Bonaparte	10.00	Protivin	10.00
Lisbon	10.00	Shellsburg	10.00
Melrose	10.00	Salem	10.00
Huxley	10.00	Conesville	10.00
Shambaugh	10.00	Brandon	10.00
Aredale	10.00	Prairieburg	10.00
Rock Rapids	20.00	Badger	10.00
Zwingle	10.00	Carson	10.00
Janesville	10.00	Farnhamville	10.00
Renwick	10.00	Orchard	10.00
Spillville	10.00	Tiffin	10.00
Henderson	10.00	Spring Hill	10.00
Maurice	10.00	Slater	10.00
Steamboat Rock	10.00	Churdan	10.00
Aurora	10.00	Washta	10.00
Earlville	10.00	Harcourt	10.00
Dougherty	10.00	Leon	10.00
Deloit	10.00	Geneva	10.00
Stanwood	10.00	Stockport	10.00
Hamburg	20.00	Crawfordsville	10.00
Plover	10.00	Moulton	10.00
Rodney	10.00	Luxemburg	10.00
Lorimor	10.00	Bancroft	10.00
Grand River	10.00	Webb	10.00
Albert City	10.00	Nemaha	10.00
Charlotte	10.00	Rippey	10.00
Nevada	20.00	Grant	10.00
Decatur	10.00	Olin	10.00
Varina	10.00	Garwin	10.00
Red Oak	30.00	Livermore	10.00
Riverside	10.00	Lockridge	10.00
Mallard	10.00	Lewis	10.00
Colesburg	10.00	West Side	10.00
Mt. Auburn	10.00	Cedar Heights	10.00
Winfield	10.00	Craig	10.00
Preston	10.00	Victor	10.00
Calamus	10.00	Pleasanton	10.00
Lansing	10.00	Harper	10.00
Clarksville	10.00	Urbandale	10.00
Ackley	10.00	New Market	10.00
Clermont	10.00	Harris	10.00
Havelock	10.00	Clayton	10.00
Andover	10.00	Buck Grove	10.00
Graettinger	10.00	Masonville	10.00
Bradgate	10.00	Westfield	10.00
Diagonal	10.00	Modale	10.00
Lamoni	10.00	Paton	10.00
Sully	10.00	Fussell	10.00
Earling	10.00	Kellogg	10.00
Wallingford	10.00	Packwood	10.00
Hills	10.00	Peterson	10.00
Numa	10.00	Williamson	10.00
Harpers Ferry	10.00	Sergeant Bluffs	10.00
Birmingham	10.00	Harlan	20.00
Dana	10.00	Atalissa	10.00
Melcher	10.00	Schaller	10.00

RECEIPTS—Continued

Gilbert	10.00	Little Rock	10.00
Deep River	10.00	Castle Hill	10.00
McGregor	10.00	Yorktown	10.00
Martelle	10.00	Truesdale	10.00
Newell	10.00		
Agency	10.00		
Letts	10.00		
Menlo	10.00		
Marysville	10.00		
University Park	10.00		
Rockwell	10.00		
Quasqueton	10.00		
Collins	10.00		
Popejoy	10.00		

RECEIPTS

On Hand	\$ 231.33
From Dues	8,110.00
Legislative Fund	213.97
	<u>\$8,555.30</u>

DISBURSEMENTS

On Hand Aug. 1, 1926.....	\$ 177.56
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DISBURSEMENTS

August 1	R. McEndree, Salary, July.....	\$ 50.00
August 1	F. G. Pierce, Salary, July.....	200.00
August 1	Postmaster, 400 2c and 200 1c stamps.....	10.00
August 3	Postmaster, 2,000 2c Envelopes.....	44.16
August 3	Gildner Bros., Bill attached.....	10.00
August 4	Seleine Ptg. Co., Bill attached.....	22.25
August 5	Municipal Publishing Co., 5,425 Am. Mun. for August..	271.25
August 26	Geo. Gallarno, Convention expense	25.00
August 29	A. E. Gnagy, Convention expense	28.84
August 29	W. B. Howell & Co., Bill attached.....	25.08
August 29	G. J. Tomlinson, Convention expense.....	20.00
August 31	H. M. Reed, Convention expense.....	31.00
August 31	C. P. Hooker, Convention expense.....	31.00
September 1	R. McEndree, Salary, August.....	50.00
September 1	F. G. Pierce, Convention expense.....	37.90
September 1	F. G. Pierce, Salary, August.....	200.00
September 3	Jno. G. Stutz, Convention expense.....	49.93
September 5	Miller & Son, Bill attached.....	17.20
September 5	Municipal Publishing Co., 5,425 Am. Mun. for September	271.25
September 18	C. E. Menor, Convention expense.....	5.00
September 18	L. F. Albers, Convention expense.....	5.00
September 18	A. B. Maxwell, Convention expense.....	5.00
September 23	W. A. Hunt, Convention expense.....	47.75
September 23	B. C. Benham, Convention expense.....	25.00
September 24	Seleine Printing Co., 2,000 2c envelopes.....	47.93
October 1	R. McEndree, Salary, September.....	50.00
October 1	F. G. Pierce, Salary, September.....	200.00
October 1	Municipal Publishing Co., 5,960 Am. Mun. for October..	298.00
October 8	Postmaster, 2,000 2c envelopes.....	44.16
November 2	F. G. Pierce, Salary, October.....	200.00
November 2	R. McEndree, Salary, October.....	50.00
November 2	Jack Harding, Des Moines meeting expense	21.30
November 2	F. G. Pierce, Des Moines meeting expense	13.53
November 5	Municipal Publishing Co., 5,960 Am. Mun. for November	298.00
November 6	C. V. Findlay, Des Moines meeting expense.....	13.25
November 17	West Publishing Co., Advance Sheets.....	7.00
November 28	Marshall Printing Co., 6,000 Letterheads.....	26.00
December 1	R. McEndree, Salary, November.....	50.00
December 1	F. G. Pierce, Salary, November.....	200.00
December 2	Municipal Publishing Co., 5,960 Am. Mun. for December	298.00
December 9	A. E. Gnagy, membership work.....	40.00
December 22	C. V. Findlay, Bill attached.....	30.07
December 22	F. G. Pierce, Chicago trip.....	45.86
January 2	F. G. Pierce, Salary, December.....	200.00
January 2	R. McEndree, Salary, December.....	50.00
January 2	Municipal Publishing Co., 5,960 Am. Mun. for January..	298.00
January 9	F. G. Pierce, Contractor's Con., Des Moines.....	14.68
January 12	Am. Municipal Association, Membership Fee.....	30.15
January 16	Postmaster, 1,000 2c envelopes.....	22.08
January 21	Robert Henderson, two annotations.....	8.00
January 21	F. G. Pierce, Conference, Auditor of State.....	10.68
February 1	R. McEndree, Salary, January.....	50.00
February 1	F. G. Pierce, Salary, January.....	200.00
February 2	A. E. Gnagy, Membership Work.....	70.00
February 5	Municipal Publishing Co., 5,960 Am. Mun. for February	298.00
February 5	F. G. Pierce, Des Moines trip.....	63.63
February 6	J. F. Roll, Bill attached.....	22.05
February 6	Geo. A. Rice, Bill attached.....	28.20
February 6	W. Z. Long, Bill attached.....	22.96
February 8	A. E. Gnagy, Bill attached.....	14.85
February 8	B. P. Poor, Bill attached.....	25.28
February 8	H. A. Willoughby, Bill attached.....	10.45
February 8	G. A. Minnich, Bill attached.....	18.17

DISBURSEMENTS—CONTINUED

February	8	Jack Harding, Bill attached.....	21.25
February	9	E. R. Donahue, Bill attached.....	19.15
February	15	F. E. Nichols, Bill attached.....	10.79
February	15	C. V. Findlay, Bill attached.....	12.65
February	17	S. Gilman, Bill attached.....	30.14
February	27	Postmaster, 2,100 2c stamps.....	42.00
March	1	R. McEndree, Salary, February.....	50.00
March	1	F. G. Pierce, Salary, February.....	200.00
March	3	Postmaster, 2,000 2c envelopes.....	44.16
March	3	C. V. Findlay, Bill attached.....	34.87
March	8	Municipal Pub. Co., 5,960 Am. Mun., March.....	298.00
March	9	Marshall Ptg. Co., 2,100 4-page circulars, 3,000 envelope stuffers, 3,000 envelopes, 2c.....	47.00
March	31	Postmaster, 2,000 2c stamps.....	40.00
April	1	R. McEndree, Salary, March.....	50.00
April	2	F. G. Pierce, Salary, March.....	200.00
April	5	Municipal Pub. Co., 5,960 Am. Mun. for April.....	298.00
April	19	Postmaster, 1,000 Return postcards.....	20.00
April	28	Postmaster, 2,000 2c stamps.....	40.00
May	1	R. McEndree, Salary, April.....	50.00
May	3	F. G. Pierce, Salary, April.....	200.00
June	1	R. McEndree, Salary, May.....	50.00
May	12	Seleine Ptg. Co., Printing membership.....	27.80
May	17	F. G. Pierce, Expense Carroll.....	11.18
May	26	C. V. Findlay, Expense Carroll.....	4.01
June	1	R. McEndree, Salary, May.....	50.00
June	1	F. G. Pierce, Salary, May.....	200.00
June	1	Postmaster, Stamps.....	40.00
June	7	Municipal Pub. Co., 6,330 Am. Mun. for June.....	316.50
June	7	Postmaster, Stamped env.....	44.16
June	26	Geo. A. Rice, Exp. Des Moines.....	22.43
July	1	V. Magnusson, Salary, June.....	50.00
July	1	F. G. Pierce, Salary, July.....	200.00
July	3	Municipal Pub. Co., 6,330 Am. Mun. for July.....	316.50
July	3	F. G. Pierce, Exp. trips.....	49.14
July	6	C. V. Findlay, Des Moines and Iowa C.....	34.22
July	9	Marshall Ptg. Co., Cir. new members.....	98.50
July	24	F. G. Pierce, Telephone tolls.....	34.40
			\$8,377.74

ACCOUNTS OF SECRETARY-TREASURER FOR YEAR ENDING

JULY 31, 1926

Carroll, Iowa, Aug. 18, 1926. To Officers and Members, League of Iowa Municipalities. Gentlemen: Your committee appointed to audit the books and accounts of your Secretary-Treasurer has made the audit and examination of the records from August 1, 1925 to August 1, 1926, and finds all receipts properly entered and accounted for, and vouchers on hand to support all checks issued by the Secretary-Treasurer in the payment of claims against the League, in both the General and Legislative funds. Financial statement of fund transactions for the year:

General Fund			
Balance on hand Aug. 1, 1925.....	\$ 231.33		
Received during year.....	8,323.97		
Disbursements during year.....		\$8,377.74	
Balance on hand Aug. 1, 1926.....		177.76	
	\$8,555.30	\$8,555.30	
Legislative Fund			
Balance Aug. 1, 1925.....	\$ 208.97		
Received during year.....	5.00		
Transfer to General Fund.....		\$ 213.97	
	\$ 213.97	\$ 213.97	

Your committee also finds on file a certification of the balance on hand at the close of the year, deposited in the First National Bank, of Marshalltown, amounting to \$177.56, all of which is in the General Fund of the League.

Your committee desires to express their appreciation of the neat and thorough methods employed by the Secretary-Treasurer in keeping his records. The same were found correct in every particular. Respectfully submitted,

L. F. Albers,
A. B. Maxwell,
Committee of the League.

Geo. Gillarno,
For Auditor of State.

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