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State of Iowa
1938

REPORT ON

Municipal Finances

FOR THE
YEAR ENDING MARCH 31, 1938

Statistics of Cities and Towns of Iowa

C. W. STORMS
Auditor of State

Published by
THE STATE OF IOWA
Des Moines

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LETTER OF TRANSMITTAL

To the

HON. NELSON G. KRASCHEL, *Governor*,
and the General Assembly, State of Iowa.

I have the honor to present herewith the thirtieth annual report
of the Auditor of State, Department of Municipal Finances and
Accounting, as provided by sections 130E2 and 5682, Code, 1935.

C. W. STORMS,
Auditor of State.

Des Moines, Iowa.

113693

Iowa Auditor 7 April 39 J.

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FINANCIAL AND MUNICIPAL ACCOUNTING

REPORT OF THE DEPARTMENT

The financial transactions of cities and towns of Iowa for the municipal year, April 1, 1937, to March 31, 1938, are covered by this report.

Included in the statistical tables are complete returns from each of the 110 cities and 797 of the 819 incorporated towns of the state. No reports were received from the following towns:

Ackworth	Conesville	Spillville
Alburnett	Delmar	Volga City
Ashton	Derby	Williamsburg
Ashbury	Fredonia	Center Junction
Atalissa	Lamotte	Floris
Baltown	Riverside	Hopeville
Bouton	Rossie	Plymouth
Calamus	Sheldahl	Ryan

The cities and towns of the state have cooperated in every way with this department, throughout the fiscal year.

The 1930 Federal Census is incorporated in this report.

COMMISSION GOVERNED CITIES

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

SPECIAL CHARTER CITIES AND TOWNS

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

MANAGER PLAN CITIES AND TOWNS

The manager plan cities and towns are: Ames, Clarinda, Dubuque, Fredericksburg, Iowa Falls, Manchester, Maquoketa, Mason City, Mount Pleasant, Villisca, Webster City and West Liberty.

RECEIPTS AND DISBURSEMENTS

	Cities	Towns
Total receipts, all sources	\$27,870,127.64	\$6,430,194.00
Total disbursements, all sources.....	28,004,128.86	6,631,053.50
Population, 1930 Census	1,039,729	398,243*
Receipts per capita, all cities and towns...	26.81	16.15
Disbursements per capita, all cities and towns	26.93	16.65

*Excludes population of towns from which no reports were received.

MUNICIPAL INDEBTEDNESS

	Cities	Towns
General bonds	\$21,052,738.76	\$3,244,497.80
Municipal industry bonds	10,742,299.22	1,447,673.21
Temporary loans	32,065.00	10,051.85
Outstanding warrants	765,351.66	216,639.82
Judgments	962,693.13	64,510.53
Miscellaneous debts	14,419.39	28,355.89
Total.....	\$33,569,567.16	\$5,011,729.10

REPORT OF MUNICIPAL FINANCES

REPORT OF MUNICIPAL FINANCES

Indebtedness of cities, per capita.....	\$32.29
Indebtedness of towns, per capita.....	12.58
Combined per capita indebtedness of all cities and towns.....	26.83

The indebtedness of the cities decreased \$194,507.75 while indebtedness of the towns decreased \$256,481.31 during the 1937-1938 year.

PROPERTY SUBJECT TO TAXATION

Taxable value as of January 1, 1937:

	Cities	Towns
Real property	\$621,091,142.00	\$150,537,226.00
Personal property	79,366,888.00	26,103,960.00
Railroad, telephone, telegraph and express	41,681,615.00	13,514,522.00
Total.....	\$742,139,645.00	\$190,155,708.00
Per capita, taxable valuation.....	713.78	477.51
Taxable valuation of moneys and credits..	202,460,595.00	82,925,358.00
Per capita value of moneys and credits....	194.72	208.23

VALUE OF MUNICIPAL PROPERTY

(Cities only)

Municipal buildings and furnishings.....	\$ 6,899,357.92
Police department	1,768,855.13
Fire department	4,425,947.49
Street and alley equipment.....	832,058.08
Bridges	7,079,228.19
Markets and public places.....	345,035.20
Cemeteries	1,654,598.89
Gas works	634,773.38
Electric light works	9,217,657.24
Water works	38,811,795.06
Libraries	6,525,145.92
Parks	14,432,015.57
All other possessions.....	12,245,037.95
Total of all property.....	\$104,871,506.02
Increase of value of municipal possessions during the year was	\$ 2,571,044.38

GENERAL TABLES

CITIES AND TOWNS

TABLE NO. 1A—CITIES—DATE OF

No. in order of population	Cities	Date of Incorporation		Population 1930 census
		First	Last	
	Grand Total.....			1,040,520
1	Des Moines.....	1851	1857	142,509
2	Sioux City.....	1857	1874	79,212
3	Davenport.....	1839	1851	60,728
4	Cedar Rapids.....	1856	1908	57,000
5	Waterloo.....	1808	1906	46,191
6	Council Bluffs.....	1853		42,043
7	Dubuque.....	1837	1857	41,679
8	Ottumwa.....	1851	1868	28,075
9	Burlington.....	1837	1839	26,735
10	Clinton.....	1857	1881	25,726
11	Mason City.....	1870	1881	23,804
12	Ft. Dodge.....	1869	1911	21,895
13	Marshalltown.....	1863	1868	17,373
14	*Muscatine.....	1839		16,778
15	Iowa City.....	1853		15,340
16	Keokuk.....	1843	1910	15,106
17	Ft. Madison.....	1838		13,779
18	Boone.....	1866	1868	11,886
19	Newton.....	1857	1876	11,500
20	Ames.....	1870	1893	10,261
21	Oskaloosa.....	1853	1855	10,123
22	Creston.....	1871		8,615
23	Centerville.....	1855	1870	8,138
24	Charles City.....	1866	1869	8,039
25	Oelwein.....	1888	1897	7,794
26	Cedar Falls.....	1857	1865	7,362
27	Webster City.....	1874	1882	7,024
28	Fairfield.....	1847	1868	6,619
29	Shenandoah.....	1871	1886	6,502
30	Cherokee.....	1873	1891	6,444
31	Perry.....	1875	1885	5,881
32	Red Oak.....	1860	1876	5,778
33	Atlantic.....	1869	1878	5,586
34	Chariton.....	1857	1874	5,365
35	Spencer.....	1890	1892	5,018
36	Clarinda.....	1866	1913	4,960
37	Grinnell.....	1865	1882	4,949
38	Estherville.....	1881	1894	4,940
39	Washington.....	1864		4,814
40	Le Mars.....	1881	1881	4,788
41	Knoxville.....	1854	1886	4,697
42	Carroll.....	1869		4,689
43	Decorah.....	1857	1871	4,581
44	Albia.....	1859	1876	4,425
45	Marion.....	1865	1895	4,348
46	West Des Moines.....	1893	1906	4,278
47	Glenwood.....	1857	1884	4,269
48	Missouri Valley.....	1871	1885	4,230
49	Storm Lake.....	1873		4,167
50	Iowa Falls.....	1869	1896	4,112
51	Eagle Grove.....	1882	1893	4,071
52	Algona.....	1872	1888	3,984
53	Denison.....	1876	1895	3,905
54	Mt. Pleasant.....	1842	1856	3,743
55	Independence.....	1864		3,691

*Period April 1, 1937, to Sept. 30, 1937.

INCORPORATION; POPULATION; RECEIPTS

County Tax Receipts					No. in order of population
General government	Independent division	Special assessments	Other receipts	Grand total taxes	
\$ 10,165,345.18	\$ 1,705,271.76	\$ 398,020.55	\$ 109,012.19	\$ 12,378,549.68	
2,403,289.34	366,061.50	6,139.53		2,775,490.37	1
963,937.52	64,198.22			1,028,135.74	2
694,250.81	130,666.25	51,820.63	17,402.30	894,139.99	3
834,402.64			3,993.50	838,396.14	4
418,890.66	88,408.69	1,265.67	6,918.35	515,583.37	5
504,150.20	48,400.78	1,040.82	602.49	554,194.29	6
548,699.09	115,853.69	67,366.41	8,361.79	740,280.98	7
277,822.17	12,440.67			290,262.84	8
191,986.41	40,228.54	20,156.36	14,223.92	266,595.23	9
289,882.82	77,342.36	14,912.08		382,137.26	10
284,580.26	25,306.26	125.32		310,011.84	11
253,350.68	29,561.19	26.83	8,074.34	291,013.04	12
49,393.72	105,830.23	9,257.58	586.32	165,067.85	13
51,666.05	12,778.56		2,105.23	66,549.84	14
96,689.45	16,874.41	46,217.89	1,215.47	100,997.22	15
153,384.78				153,384.78	16
103,638.13	11,527.31			115,165.44	17
85,769.40	15,338.19	2,036.74		103,744.33	18
92,831.95	35,006.62	476.87		127,815.44	19
20,794.15	38,463.42	20,550.08		79,807.65	20
83,057.78	18,333.72	4,779.32		106,170.82	21
54,442.03	12,083.91	6,373.39		72,899.33	22
38,244.91	6,489.66	836.50		45,571.07	23
78,514.29	7,437.62	11,393.51		97,345.42	24
44,586.83	5,959.42	3,554.16		54,100.41	25
16,647.52	13,344.49	15,939.20		45,931.21	26
13,578.72	24,483.02			38,061.74	27
34,717.23	5,969.77	6.80	343.12	41,036.92	28
49,093.67	6,753.90			55,847.57	29
25,844.37	5,187.08			31,031.45	30
41,264.72	5,684.14	403.20	227.17	47,579.23	31
31,983.24	7,532.20			39,515.44	32
24,769.63	7,519.92			32,289.55	33
30,488.40	2,018.79			32,507.19	34
27,916.32	7,756.09	4,816.44		40,488.85	35
32,134.30	5,886.74			38,021.04	36
33,036.99	5,927.91		311.59	39,276.49	37
14,943.28	2,306.20			17,249.48	38
38,715.08	5,328.75	8,620.92	8.00	52,672.75	39
21,819.37	8,453.42		9.17	30,281.96	40
25,582.22	3,395.90	600.65		29,578.77	41
31,147.41	5,020.65	960.36		37,128.42	42
36,158.76	3,961.95	6,198.92	280.73	46,600.36	43
29,282.87	2,630.98			31,913.85	44
33,526.05	3,711.45	2,728.65		39,966.15	45
5,774.42	9,080.83	1,712.98	56.30	16,624.53	46
13,114.65	2,267.16	2,482.49		17,864.30	47
8,705.94	22,717.22	63.74		31,486.90	48
29,432.07	7,733.24	150.04	14,082.64	51,397.99	49
28,841.47	7,384.31		1,621.45	37,847.23	50
20,844.59	3,622.84			24,466.93	51
5,500.00	15,682.42			21,182.42	52
27,298.12				27,298.12	53
10,307.07	2,202.77			12,509.84	54
7,346.43	1,826.29			9,172.72	55

TABLE NO. 1A—CITIES—DATE OF

No. in order of population	Cities	Date of Incorporation		Population 1930 census
		First	Last	
56	Waverly	1859	1868	3,652
57	Maquoketa	1853	1920	3,595
58	Anamosa	1856	1872	3,579
59	Indianola	1864		3,488
60	Hampton	1870	1885	3,463
61	Jefferson	1871	1893	3,431
62	Manchester	1886		3,410
63	Vinton	1869		3,372
64	Pella	1855		3,400
65	Sheldon	1876	1894	3,330
66	Belle Plaine	1863	1866	3,239
67	Eldora	1869	1896	3,200
68	Harlan	1879		3,142
69	Nevada	1869	1893	3,133
70	Cresco	1868		3,055
71	Clear Lake	1871		3,066
72	Osage	1871	1880	2,964
73	Winterset	1876	1885	2,921
74	Osceola	1859	1886	2,871
75	Emmetsburg	1877		2,875
76	Sac City	1856	1901	2,854
77	Bettendorf	1903		2,768
78	Tama	1869	1893	2,626
79	Clarion	1881	1912	2,578
80	Onawa	1858	1906	2,530
81	Waukon	1883	1902	2,526
82	Hawarden	1887	1906	2,459
83	New Hampton	1873	1896	2,458
84	Sigourney	1858		2,262
85	Monticello	1867	1896	2,259
86	Audubon	1881	1916	2,255
87	Humboldt		1869	2,251
88	Bloomfield	1863	1904	2,226
89	Rock Rapids	1886	1912	2,219
90	Colfax	1875	1901	2,213
91	Ida Grove	1877	1906	2,206
92	Tipton	1857	1865	2,109
93	Marengo	1859		2,112
94	Rockwell City	1882		2,108
95	Hamburg	1867		2,003
96	Bedford	1885	1895	2,102
97	Madrid	1883		2,061
98	West Union	1857		2,056
99	Dyersville	1892	1912	2,046
100	De Witt	1858		2,041
101	Villisca	1869	1892	2,032
102	Corning	1871	1905	2,026
103	Forest City	1879		2,016
104	Lake City	1881	1884	2,013
105	Leon	1867	1906	2,006
106	Mystic	1889	1909	1,953
107	Toledo	1866	1883	1,825
108	Eldon	1873		1,788
109	Stuart	1877	1885	1,626
110	Seymour	1874	1900	1,517

INCORPORATION; POPULATION; RECEIPTS—Continued

County Tax Receipts					No. in order of population
General government	Independent division	Special assessments	Other receipts	Grand total taxes	
7,776.50	16,513.26	2,112.61		26,402.87	56
14,313.91	12,157.71	738.87		27,210.49	57
15,806.85				15,806.85	58
7,820.79	4,217.42	5,744.59		17,782.80	59
29,113.72	4,019.15	15,471.96		48,604.83	60
25,119.73	2,298.00			27,417.73	61
11,714.26	2,752.43	1,093.47		15,560.16	62
10,467.41	8,522.71	1,489.23		20,479.35	63
24,276.96	4,044.28	8,989.76	197.50	37,508.50	64
12,782.12	18,558.65			31,340.77	65
22,502.72	957.60	108.71		23,569.03	66
7,845.58			18,466.75	26,312.33	67
26,815.29				26,815.29	68
24,698.95				24,698.95	69
18,123.55	4,277.96	2,295.00		24,696.51	70
33,173.58	3,029.99			36,203.57	71
42,053.74	4,719.61	7,604.13		54,377.48	72
20,854.96	3,975.23	7,557.32		32,387.51	73
23,985.93	1,385.05	2,284.74		27,655.72	74
11,980.38	3,145.57	1,070.30	4,305.19	20,501.44	75
25,556.48	3,234.83			28,791.31	76
25,642.16		2,316.40		27,958.65	77
20,903.96				20,903.96	78
13,498.89	589.27	9,756.25		23,844.41	79
8,874.60	5,804.70	1,882.55	1,508.46	17,570.31	80
20,233.30	2,779.11	275.73		23,288.14	81
	2,557.86		1,376.53	3,933.89	82
3,482.27	10,605.87	82.82	1,020.00	15,190.96	83
23,461.71	2,821.41			26,283.12	84
5,752.01	5,962.83	4,472.04		16,186.88	85
23,777.33	1,877.45			25,654.78	86
7,350.00	12,642.56			19,992.65	87
16,226.24	1,508.36			17,734.60	88
7,442.33	11,456.39			18,898.72	89
9,627.60	906.35			10,533.95	90
9,266.61		151.52	301.82	9,719.95	91
11,703.80				11,703.80	92
21,378.13	980.28			22,358.41	93
15,902.38				15,902.38	94
2,145.12	6,818.80	1,122.59		10,086.51	95
2,861.12	7,269.44	4,424.55		14,555.11	96
13,876.31	2,051.21			15,927.52	97
11,142.02	1,165.42	77.53		12,384.97	98
12,148.17				12,148.17	99
14,423.15				14,423.15	100
6,108.94	2,958.69	2,070.92	1,027.83	12,166.38	101
2,588.68	10,885.33			13,474.01	102
19,659.15				19,659.15	103
17,259.58	1,655.99	435.48	12.00	19,363.05	104
10,539.29	2,731.53		.25	13,271.07	105
3,542.26				3,542.26	106
12,561.86	1,254.00	1,577.31		15,393.17	107
2,596.81	539.50		371.98	3,508.29	108
3,766.86	12,574.33			16,341.19	109
1,748.06	7,084.98			8,833.04	110

TABLE NO. 1A—CITIES—DATE OF

No. in order of population	Cities	Office Receipts				
		Franchise	Poll tax	Business license	Beer license	Cigarette license
	Grand Total.....	\$151,213.00	\$82,421.90	\$122,282.11	\$453,321.59	\$307,611.75
1	Des Moines.....	57,209.08	—	18,266.75	62,200.00	45,100.00
2	Sioux City.....	67,846.88	—	6,408.50	41,600.00	21,975.00
3	Davenport.....	—	—	22,462.90	31,025.00	14,725.00
4	Cedar Rapids.....	15,000.00	—	4,500.00	28,075.00	14,550.00
5	Waterloo.....	—	24,507.00	5,016.50	14,750.00	17,725.00
6	Council Bluffs.....	7,000.00	6,636.00	3,042.02	11,975.00	6,725.00
7	Dubuque.....	650.00	—	4,010.15	16,875.00	11,650.00
8	Ottumwa.....	1,435.58	—	2,050.59	15,525.00	8,800.00
9	Burlington.....	1,200.00	—	2,868.00	13,285.00	8,625.00
10	Clinton.....	—	—	1,980.53	16,050.00	8,350.00
11	Mason City.....	—	6,605.04	3,493.00	14,655.00	8,850.00
12	Ft. Dodge.....	—	2,763.50	3,046.27	10,550.00	9,975.00
13	Marshalltown.....	—	—	3,401.00	8,000.00	5,575.00
14	*Muscatine.....	—	—	1,468.65	4,699.00	4,000.00
15	Iowa City.....	—	1,630.00	1,589.45	7,647.00	5,275.00
16	Keokuk.....	—	—	1,000.25	8,050.00	3,100.00
17	Ft. Madison.....	—	—	601.75	5,925.00	3,112.50
18	Boone.....	—	2,021.68	1,122.87	3,975.00	2,475.00
19	Newton.....	—	1,272.00	914.22	2,600.00	1,875.00
20	Ames.....	—	—	325.50	2,484.00	2,925.00
21	Oskaloosa.....	—	290.96	823.75	3,935.00	3,981.25
22	Creston.....	—	—	954.20	3,625.00	1,856.25
23	Centerville.....	—	1,347.85	1,093.41	1,770.00	1,668.75
24	Charles City.....	—	1,555.00	1,155.59	2,225.00	2,212.50
25	Oelwein.....	—	1,545.60	1,412.00	1,730.00	2,325.00
26	Cedar Falls.....	—	2,180.00	855.00	1,875.00	1,893.75
27	Webster City.....	—	994.50	874.65	2,500.00	2,541.25
28	Fairfield.....	—	756.00	538.00	1,325.00	1,500.00
29	Shenandoah.....	—	876.00	435.63	1,300.00	1,575.00
30	Cherokee.....	—	363.00	563.00	3,050.00	2,006.25
31	Perry.....	—	774.00	687.35	3,425.00	1,800.00
32	Red Oak.....	—	937.50	706.50	2,391.00	1,856.25
33	Atlantic.....	—	.50	506.50	4,210.00	2,006.25
34	Chariton.....	—	561.00	424.50	1,300.00	1,443.75
35	Spencer.....	—	295.00	738.10	2,900.00	2,081.25
36	Clarinda.....	—	1,034.55	322.55	1,440.00	1,312.50
37	Grinnell.....	—	1,071.00	607.50	1,200.00	1,312.50
38	Estherville.....	—	1,091.14	428.35	1,625.00	1,200.00
39	Washington.....	—	—	253.02	1,600.00	1,331.25
40	Le Mars.....	—	816.00	396.00	2,750.00	1,612.50
41	Knoxville.....	—	839.00	451.22	2,652.00	1,706.25
42	Carroll.....	—	848.25	507.55	2,294.00	2,400.00
43	Decorah.....	—	722.00	530.00	1,807.00	2,400.00
44	Albia.....	—	210.00	723.50	1,975.00	1,406.25
45	Marion.....	—	—	524.15	1,661.00	618.75
46	West Des Moines.....	524.36	—	529.13	1,587.50	918.75
47	Glenwood.....	—	36.00	185.00	750.00	656.25
48	Missouri Valley.....	—	353.17	236.00	1,400.00	918.75
49	Storm Lake.....	—	627.00	620.00	1,900.00	1,312.50
50	Iowa Falls.....	—	1,090.00	365.00	1,717.00	1,500.00
51	Eagle Grove.....	—	753.00	266.00	900.00	1,087.50
52	Algona.....	—	514.00	649.17	1,200.00	1,462.50
53	Denison.....	—	471.00	289.00	1,495.00	1,612.50
54	Mt. Pleasant.....	—	—	133.00	600.00	1,068.75
55	Independence.....	—	690.00	386.50	843.00	1,218.75

*Period April 1, 1937, to Sept. 30, 1937.

INCORPORATION; POPULATION; RECEIPTS—Continued

Office Receipts								No. in order of population
Dog license	Fines, fees and forfeitures	Departmental permits	Special assessments	Refuse disposal	Sale and rent of municipal property	Elections	Transfers	
\$25,120.60	\$222,457.64	\$88,297.14	\$130,408.18	\$23,427.86	\$103,750.97	\$ 5,266.90	\$1,340,458.20	
6,767.15	60,849.10	26,268.05	15,527.91	487.50	3,002.90	1,130.00	108,933.29	1
1,739.00	16,001.34	5,157.15	6,164.40		2,447.10	130.62		2
3,470.00	12,302.77	7,807.20			278.88		57,252.75	3
2,274.00	13,894.40	11,632.30	375.88		22,871.01		4,371.97	4
1,351.75	23,890.78	9,716.68	1,038.44	1,578.42	1,289.81		106,091.76	5
1,415.50	7,162.65	2,312.12		12,766.75	23.00	3,104.05	48.00	6
1,120.35	9,092.13	5,057.16			2,228.79		112,319.86	7
699.25	3,180.11	85.68			300.66		269.34	8
	6,287.85	2,332.34	12,260.77		2,272.80		126,318.03	9
109.50	7,863.90	5.50	6,399.10		7,551.13	58.90	24,863.74	10
600.00	9,728.23	4,192.67			2,653.31		12,623.85	11
435.00	7,219.41	1,639.50		4,456.65	465.00		101,957.18	12
56.00	8,506.34	1,099.48			5,919.01		30,328.05	13
107.20	637.87	786.30	303.19		3,699.03		23,068.98	14
250.00	1,623.20	2,123.14	5,377.20		766.29	45.61	51,329.71	15
	315.25	560.25	587.25		1,913.74		18,517.74	16
125.00	892.20	309.50		258.85	30.00	100.00	2,431.70	17
173.00	1,877.81	782.95	6,277.61		1,353.66		2,878.06	18
405.00	978.00	604.25	51.60		2,076.50			19
	3,299.16	2,425.85	520.17		1,519.58	12.00	69,682.84	20
	581.89	149.50			28.87		6,314.21	21
	700.20		100.00		78.20		555.54	22
189.50	989.25							23
17.50	685.52	248.00			1,303.09		13,995.44	24
23.00	1,157.90	6.00			257.10			25
345.00	3,502.25	516.22			2,519.67		22,000.00	26
	1,051.49	394.50			713.74		6,901.98	27
	27.25				181.42			28
507.70	694.06	199.00			1,991.96		9,016.50	29
143.00	355.00	120.50			15.00	248.67	1,960.00	30
78.00	238.34		734.31		2,196.06		7,632.39	31
43.00	53.65				356.96		4,841.52	32
	138.75				33.76		8,484.66	33
130.25	112.10				80.62		9,532.41	34
115.50	377.95		495.43		815.00		30,000.00	35
51.00	298.49	67.00			387.36			36
137.45	198.00				814.57			37
130.50	533.65	12.00	940.75		240.00		18,266.58	38
	162.50	24.00			78.58		5,700.00	39
82.00	96.50				50.00		6,601.94	40
28.00	161.90		66,190.32					41
	178.40		120.00		531.49		5,378.06	42
59.10	499.60	143.75			564.55		27,774.35	43
25.00	558.55				29.00		6,791.21	44
91.00	2,957.30	134.00			139.00		1,096.84	45
	66.00	54.00		5.00	12.50	168.80		46
37.00	12.00		561.22		2,576.50		4,453.90	47
21.00	483.50				45.00		4,115.75	48
142.50	64.15				42.00		7,691.97	49
28.00	240.67				53.73		5,834.21	50
	225.71				76.00		1,700.00	51
117.00	90.50						42,782.94	52
14.00	59.40	20.00			49.50			53
	199.85				1,136.66		23,600.00	54
	24.00				330.00		44,676.11	55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1A—CITIES—DATE OF

No. in order of population	Cities	Office Receipts				
		Franchise	Poll tax	Business license	Beer license	Cigarette license
56	Waverly		1,137.65	185.60	1,500.00	1,200.00
57	Maquoketa		270.00	440.25	2,701.00	1,237.50
58	Anamosa		471.00	30.00	800.00	750.00
59	Indianola		237.50	44.50	1,212.00	843.75
60	Hampton		554.00	365.00	2,325.00	1,350.00
61	Jefferson		243.00	360.00	1,600.00	1,312.50
62	Manchester		190.00	415.00	1,025.00	1,425.00
63	Vinton		160.00	163.50	700.00	881.25
64	Pella	300.00	520.00	64.50	400.00	712.50
65	Sheldon		218.00		2,862.00	
66	Belle Plaine			282.00	1,565.00	1,218.75
67	Eldora		209.50	346.96	869.00	875.00
68	Harlan			342.00	1,800.00	1,575.00
69	Nevada		222.00	173.50	1,225.00	1,050.00
70	Cresco		495.00	287.50	1,730.00	993.75
71	Clear Lake		317.50	574.00	2,135.00	1,556.25
72	Osage		684.00	183.35	1,250.00	918.75
73	Winterset		477.00	504.52	1,425.00	1,181.25
74	Osceola			255.00	1,575.00	1,312.50
75	Emmetsburg		32.00	441.43	1,200.00	1,256.25
76	Sac City			76.25	1,800.00	1,137.50
77	Bettendorf			472.50	636.34	687.50
78	Tama		258.00	81.50	1,800.00	993.75
79	Clarion		745.00	321.00	1,255.00	768.75
80	Onawa		94.00	272.75	1,071.00	581.25
81	Waukon		441.00	290.00	2,275.00	1,237.50
82	Hawarden			42.00	1,200.00	731.25
83	New Hampton		123.00	136.00	1,500.00	956.25
84	Sigourney		309.00	172.00	1,218.00	750.00
85	Monticello		465.00	40.00	1,161.00	1,087.50
86	Audubon		230.00	32.00	1,302.00	918.75
87	Humboldt		350.00	513.75	1,221.00	1,012.50
88	Bloomfield		292.50	329.50	700.00	506.25
89	Rock Rapids		418.00	182.75	1,365.00	900.00
90	Colfax		105.00	138.00	750.00	375.00
91	Ida Grove		232.50	119.50	625.00	675.00
92	Tipton		251.50	193.50	400.00	637.50
93	Marengo		896.73	350.00	1,625.00	750.00
94	Rockwell City	48.00	255.00	49.00	537.00	693.75
95	Hamburg		61.00	201.00	515.00	525.00
96	Bedford		60.00	136.67	609.00	375.00
97	Madrid		342.00	201.25	946.00	588.25
98	West Union		14.35	199.50	1,200.00	806.25
99	Dyersville		362.85	92.00	1,175.00	750.00
100	De Witt		220.00	1,925.00	993.75	26.00
101	Villisca		150.00	320.00	500.00	450.00
102	Corning		264.00	371.00	700.00	781.25
103	Forest City		297.00	626.00	750.00	675.00
104	Lake City		162.00	153.50	1,003.00	787.50
105	Leon		10.00	517.27	562.00	693.75
106	Mystic		148.50	121.00	625.00	375.00
107	Toledo		300.00	61.00	400.00	375.00
108	Eldon			38.50	500.00	450.00
109	Stuart		38.00	218.00	500.00	431.25
110	Seymour			30.00	500.00	281.25

INCORPORATION; POPULATION; RECEIPTS—Continued

Office Receipts								No. in order of population
Dog license	Fines, fees and forfeitures	Departmental permits	Special assessments	Refuse disposal	Sale and rent of municipal property	Elections	Transfers	
37.50	427.00				74.15		13,873.44	56
	202.70						10,800.00	57
89.00	8.00	37.00		7.50	18.65		862.30	58
	236.20				180.00			59
	559.05	76.00			1,409.87		6,400.00	60
	128.00	87.75	46.81		25.00			61
23.00	15.00						1,000.00	62
279.00	163.80				170.36		22,380.41	63
3.00	90.00				655.07			64
	188.40		17.16	137.84				65
	94.85		157.49		5.00		9,300.00	66
	444.08					267.25		67
53.00	53.50	45.00			32.15		1,100.00	68
	207.30				182.41			69
	510.45				200.97		4,296.73	70
27.00	170.75	207.75					5,000.00	71
		30.00		599.45	40.75		2,884.64	72
	264.62	32.50			37.96			73
	1,064.23							74
73.00	123.00			2,833.80	270.25		6,259.09	75
	48.31				925.00			76
100.00	578.85	2.00			94.00		2,400.01	77
	3.00		2,384.24		154.84		4,800.00	78
77.00	112.00				257.00		1,200.00	79
	332.85	24.00			4,760.89			80
	181.85			15.35	176.50		12,076.57	81
	60.65				560.96		18,255.50	82
	17.60	46.00	525.00		77.50		42.00	83
.50	42.55	125.00			489.80		566.50	84
165.00	1.00	23.00			24.39		1,555.20	85
76.00	76.85	92.50			1,907.53		2,517.55	86
	152.00				214.52		2,500.00	87
	93.94				79.00			88
	18.65	24.00	36.05		3,225.00			89
	226.90				26.26			90
28.00	129.80		3,196.88		2,005.95	1.00	5,348.21	91
		404.10			9.80		2,696.52	92
71.00	193.80	43.00			110.00		2,060.65	93
								94
29.00	344.00				42.50			95
18.00	93.00				55.00		10,120.23	96
	340.50				14.78			97
	8.20				641.90			98
	9.00				1,228.00		206.42	99
216.90				280.75				100
5.00	67.65						2,119.50	101
63.00	57.00	10.00			59.75		5,555.14	102
	110.15				770.00			103
					1,139.06		626.39	104
27.00	151.13				347.00			105
	69.75						500.00	106
	60.00				567.83		169.84	107
	131.55				13.00			108
	313.38							109
	3.00	1.00	10.00		80.53			110

TABLE NO. 1—CITIES—DATE OF

No. in order of population	Cities	Office Receipts		
		Refunds	Private trust accounts	Donations
	Grand Total	\$ 80,288.21	\$ 639,745.36	\$ 44,254.70
1	Des Moines	2,231.46	28,735.57	
2	Sioux City	8,289.38	191.44	
3	Davenport		498,691.17	
4	Cedar Rapids	4,832.72	60,882.40	15.00
5	Waterloo	6,983.00	3,000.58	205.00
6	Council Bluffs	123.39	13,515.44	1,431.63
7	Dubuque	1,364.39	2,372.41	
8	Ottumwa	4,156.55		
9	Burlington	8,008.01	1,113.23	10.00
10	Clinton	3,542.96	2,195.75	200.00
11	Mason City	1,993.28	2,737.74	30,000.00
12	Ft. Dodge	906.50	1,496.95	2,000.00
13	Marshalltown	988.11	937.05	
14	*Muscatine	5.62	8,230.68	
15	Iowa City	351.85		136.64
16	Keokuk	743.04		
17	Ft. Madison	1,550.83		
18	Boone	1,988.99	2,909.71	
19	Newton		430.47	
20	Ames	2,636.05	4,675.35	
21	Oskaloosa	14.15	2,951.58	
22	Creston	415.18	610.51	
23	Centerville	145.67		50.00
24	Charles City	760.79		
25	Oelwein	30.05		
26	Cedar Falls	522.83		1,516.93
27	Webster City	563.58		
28	Fairfield	682.18		1,113.00
29	Shenandoah	748.10	134.25	47.29
30	Cherokee	107.49		
31	Perry	1,289.01		
32	Red Oak	16.85		5.00
33	Atlantic	200.19		
34	Chariton			
35	Spencer	1,251.38		
36	Clarinda	12.43		
37	Grinnell	1,111.47	406.06	
38	Estherville			
39	Washington	3.89		
40	Le Mars			
41	Knoxville			
42	Carroll	54.41	800.00	
43	Decorah	873.50	280.00	155.20
44	Albia	301.97		675.00
45	Marion	10.40		
46	West Des Moines		.32	
47	Glenwood	273.36		
48	Missouri Valley	2.45	204.09	
49	Storm Lake	317.27		
50	Iowa Falls	632.50	756.50	
51	Eagle Grove	2.25		
52	Algona			
53	Denison	232.68		
54	Mt. Pleasant	4.14		
55	Independence	616.95		

*Period April 1, 1937, to Sept. 30, 1937.

INCORPORATION; POPULATION; RECEIPTS

Office Receipts		Street Department Receipts					No. in order of population
Other office receipts	Total office receipts	Street opening	Street sprinkling, oiling and weed cutting	Sewers	Miscellaneous	Total street department receipts	
\$ 125,427.67	\$3,945,754.08	\$ 17,201.81	\$ 28,377.44	\$319,158.64	\$101,482.06	\$466,220.55	
22,916.97	459,625.73	5,490.25		6,073.25	19,674.38	31,237.88	1
	177,950.81	4,004.51	2,579.54	1,055.23	4,815.77	12,455.05	2
9,695.64	657,711.31	263.84	5,254.32	1,252.79	21,836.25	28,607.20	3
26.00	183,900.68	188.00	3,135.01	58,360.29	1,442.37	63,125.67	4
535.76	217,680.48	308.01	6,265.82	40.45	772.94	7,387.22	5
15.38	77,295.93	203.35		83,997.21	3,297.00	87,497.56	6
5,176.17	171,916.41				6,591.42	6,591.42	7
1,698.82	38,201.58						8
	184,581.12						9
	79,171.01	13.11	552.63	100.05	50.00	715.79	10
593.99	98,726.11		883.68		13,143.05	14,026.73	11
996.03	147,906.99	890.58		314.98	1,778.00	2,983.56	12
1,691.54	66,501.58		9.02	105.50		114.52	13
819.54	47,826.06						14
1,246.50	79,391.59			140,432.02		140,432.02	15
65.85	34,853.37	1,692.67		334.50	721.51	2,748.68	16
247.55	15,644.88						17
495.46	28,331.78		115.49	6.63	400.00	522.12	18
8,843.33	20,050.37		212.88	619.92		832.80	19
4,728.67	95,234.17	1,220.32		57.88	1,452.50	2,730.70	20
17.83	18,088.99	34.65	91.87	161.04	1,789.04	2,076.60	21
528.56	9,423.64			16.50	458.50	475.00	22
	7,254.43	8.50		60.00	924.00	992.50	23
19,683.58	43,842.01		77.86			77.86	24
17.20	8,512.85		50.75		849.00	899.75	25
	37,726.65		11.00		1,830.50	1,841.50	26
619.39	17,155.08	197.54	59.83	41.90	563.50	862.77	27
96.65	6,219.50		.60	9,601.89	1,022.82	10,625.31	28
55.25	17,580.74	686.33	1.20	10.65	56.32	754.50	29
1,151.42	10,083.33		2.00	48.00		50.00	30
85.20	18,939.66	160.11	153.50	120.72	1.00	435.33	31
397.25	11,605.48				2,510.77	2,510.77	32
4,181.70	19,762.31				156.15	156.15	33
469.15	14,053.78			5.00	1,361.97	1,366.97	34
	39,069.61						35
	4,925.88				1,104.47	1,104.47	36
	6,858.55	66.00	29.00	1.50		96.50	37
163.75	24,631.72			477.14	845.59	1,322.73	38
4,013.88	13,167.12			214.15	1,104.66	1,318.81	39
390.65	12,795.59						40
779.67	72,317.36			26.97		26.97	41
36.49	12,648.65	15.00		10.00	14.95	39.95	42
251.42	36,060.47	49.20	1,363.55	1,456.81		2,869.56	43
1,180.27	13,875.75				1,087.63	1,087.63	44
2,850.05	10,082.49	369.46	3.15	13.67	44.80	431.08	45
3.25	3,869.61	15.00	.50			15.50	46
220.22	9,761.45			158.08	343.00	501.08	47
115.15	7,894.86	29.25				29.25	48
25.74	12,743.13		24.25	2,859.69	1,052.11	3,936.05	49
12.46	12,230.07						50
1,066.87	6,077.33						51
192.77	47,017.88			793.29	114.38	907.67	52
2.00	4,245.08						53
45.63	26,788.03	1,078.95	97.50		5.55	1,182.00	54
32.77	48,818.08		25.55		89.85	115.40	55

TABLE NO. 1—CITIES—DATE OF

No. in order of population	Cities	Office Receipts		
		Refunds	Private trust accounts	Donations
56	Waverly	0.84		
57	Maquoketa	2,345.00		
58	Anamosa			
59	Indianola		51.11	
60	Hampton	387.65		331.00
61	Jefferson	1,469.12		
62	Manchester			
63	Vinton	330.91		
64	Pella	1.76		
65	Sheldon			
66	Belle Plaine	582.11		
67	Eldora			
68	Harlan	132.00		
69	Nevada			
70	Cresco	503.05		90.00
71	Clear Lake	1,415.00		
72	Osage	666.50		
73	Winterset	69.20		
74	Osceola			500.00
75	Emmetsburg	801.77		144.18
76	Sac City	340.50	307.50	
77	Bettendorf	546.21		
78	Tama	3,083.90	95.00	5,221.00
79	Clarion	544.83		
80	Onawa	1,602.62		
81	Waukon	1,353.30		
82	Hawarden	459.69	711.00	
83	New Hampton	92.29	380.50	
84	Sigourney	459.11		
85	Monticello	29.09		
86	Audubon	150.56		
87	Humboldt			
88	Bloomfield			
89	Rock Rapids	28.55		
90	Colfax			
91	Ida Grove	111.08		
92	Tipton	12.71		
93	Marengo	63.37		3.00
94	Rockwell City			
95	Hamburg	78.87		
96	Bedford			
97	Madrid	7.50		
98	West Union	33.72		
99	Dyersville			
100	De Witt			
101	Villisca	7.40		
102	Corning	259.80		
103	Forest City			
104	Lake City	859.79		
105	Leon	574.08		
106	Mystic			
107	Toledo	1.66		344.83
108	Eldon			
109	Stuart	13.04		
110	Seymour			

INCORPORATION; POPULATION; RECEIPTS—Continued

Office Receipts		Street Department Receipts					No. in order of population
Other office receipts	Total office receipts	Street opening	Street sprinkling, oiling and weed cutting	Sewers	Miscellaneous	Total street department receipts	
1,870.82	20,313.00		60.58	4,133.44		4,194.02	56
387.17	18,473.62		3,132.05			3,132.05	57
	3,073.45		14.10	959.45	373.29	1,346.84	58
3,748.96	6,554.02			182.17		182.17	59
196.36	13,953.93				19.66	19.66	60
1.00	5,273.18		5.50			5.50	61
56.50	4,149.50				1,249.50	1,249.50	62
1,137.87	26,367.10		2,247.21	3,007.07		5,314.28	63
7.00	2,753.83			25.00	37.59	62.59	64
5.65	3,429.05						65
463.95	13,669.15						66
878.58	3,890.37		5.10	646.00	5.53	656.63	67
102.00	5,235.25				154.70	154.70	68
195.39	3,255.60				532.00	532.00	69
11.00	9,178.45						70
40.17	11,443.51		221.86		2.00	223.86	71
	7,257.53						72
1,393.88	5,385.93						73
230.52	4,997.30				203.02	203.02	74
	13,434.77		7.00	31.00		38.00	75
26.46	4,661.52						76
	5,523.41	20.00			5.89	25.89	77
18.02	18,834.25			558.68	35.40	594.08	78
222.84	5,503.42						79
4.87	8,144.23				798.66	798.66	80
126.55	18,173.62				62.01	62.01	81
28.75	22,049.80						82
317.31	4,213.45				297.50	297.50	83
98.50	4,230.96			8.00		8.00	84
42.36	4,593.54				476.00	476.00	85
104.64	7,408.38				5.00	5.00	86
1,105.01	7,068.78		23.20	691.03	176.44	890.67	87
386.69	2,387.88						88
947.96	7,145.96		105.35		1,477.41	1,582.76	89
104.33	1,725.49						90
2,322.80	14,796.32	194.83			591.00	785.83	91
4.76	4,610.39		28.37	11.00		39.37	92
1,035.36	7,201.91						93
8,137.74	9,720.49						94
1.50	1,797.87				207.65	207.65	95
200.40	11,757.30						96
	2,440.28						97
89.49	2,993.41				268.31	268.31	98
163.86	3,987.13				420.00	420.00	99
463.33	4,134.73		1,525.72	18.00	297.50	1,841.22	100
8.42	3,627.97		.90		47.25	48.15	101
	8,120.94				31.16	31.16	102
3.26	3,231.41				4.00	4.00	103
7.09	4,238.33						104
25.25	2,907.48	2.35		.10	197.28	199.73	105
8.50	1,847.75				47.46	47.46	106
5.00	2,285.16						107
73.18	1,206.23						108
47.20	1,560.85						109
	905.78				153.70	153.70	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

No. in order of population	Cities	Municipal Industry Receipts			
		Water Works Receipts			
		Rentals	Sales	Miscellaneous	Total water works
	Grand Total.....	\$2,991,148.83	\$ 329,769.73	\$ 253,700.14	\$3,574,618.70
1	Des Moines.....				
2	Sioux City.....	330,047.95	15,038.82	25,191.35	370,278.12
3	Davenport.....				
4	Cedar Rapids.....	296,267.47			296,267.47
5	Waterloo.....	223,368.22		10,325.50	233,693.72
6	Council Bluffs.....	222,078.24		2,002.42	224,080.66
7	Dubuque.....	156,009.32		6,992.18	163,001.50
8	Ottumwa.....	181,992.23	4,435.91	158,626.00	345,054.14
9	Burlington.....				
10	Clinton.....				
11	Mason City.....	115,929.11	18,765.84		134,694.95
12	Ft. Dodge.....	104,440.48	21,598.94	7,994.01	134,033.43
13	Marshalltown.....	111,529.60		3,648.16	115,177.76
14	*Muscatine.....		40,860.22		40,860.22
15	Iowa City.....				
16	Keokuk.....				
17	Ft. Madison.....				
18	Boone.....	74,187.72	772.74	539.70	75,500.16
19	Newton.....		55,014.01	3,109.98	58,123.99
20	Ames.....	96,090.06			96,090.06
21	Oskaloosa.....	51,680.18	7,000.00	14,493.89	73,174.07
22	Creston.....	4,902.48	45,979.45	687.64	51,569.57
23	Centerville.....				
24	Charles City.....	28,652.18		6.50	28,658.68
25	Oelwein.....	28,978.47	297.07		29,275.54
26	Cedar Falls.....	41,796.92			41,796.92
27	Webster City.....	24,696.50	17.53	50.17	24,764.20
28	Fairfield.....	35,681.58	144.59	554.46	36,380.63
29	Shenandoah.....	32,587.10	63.69	651.97	33,302.76
30	Cherokee.....	19,518.41	301.36	51.18	19,870.95
31	Perry.....	31,594.37	262.72		31,857.09
32	Red Oak.....	22,486.92	301.72		22,788.64
33	Atlantic.....	24,788.27		200.00	24,988.27
34	Chariton.....	21,257.35	115.00	1,040.44	22,412.79
35	Spencer.....	17,668.02			17,668.02
36	Clarinda.....	24,549.25			24,549.25
37	Grinnell.....	27,318.25	59.85	536.19	27,914.29
38	Estherville.....	12,871.96	815.78	1,025.00	14,712.74
39	Washington.....	17,248.10	3,590.24	1,250.00	22,088.34
40	Le Mars.....				
41	Knoxville.....	33,308.97	313.72		33,622.69
42	Carroll.....	27,136.88	699.94	26.47	27,863.29
43	Decorah.....	12,307.99		11.00	12,318.99
44	Albia.....	30.00	18,109.95	294.06	18,434.01
45	Marion.....				
46	West Des Moines.....	15,311.20	45.77	401.80	15,758.77
47	Glenwood.....	7,262.10			7,262.10
48	Missouri Valley.....	11,231.01	137.05	65.24	11,433.30
49	Storm Lake.....	29,466.06	120.90	559.93	30,146.89
50	Iowa Falls.....	13,045.72	37.00		13,082.72
51	Eagle Grove.....	10,051.89	1,379.74	203.66	11,635.29
52	Algona.....	19,401.80	1,472.92	520.00	21,394.72
53	Denison.....	55.63	14,594.08	263.40	14,913.11
54	Mt. Pleasant.....	15,064.56	66.27	298.94	15,429.77
55	Independence.....	10,742.37	25.60	14.00	10,781.97

*Period April 1, 1937, to Sept. 30, 1937.

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industry Receipts							No. in order of population
Electric Light Works Receipts				Gas Works, Heating Plant, Library			
Rentals	Sales	Miscellaneous	Total light works	Total gas works	Total heating plant	Total library fines and fees	
\$1,649,316.07	\$ 595,893.24	\$ 33,036.00	\$2,278,245.31	\$165,691.59	\$ 46,915.13	\$ 65,374.86	
						5,934.94	1
						3,150.00	2
						4,642.00	3
				1,300.00		2,395.48	4
						1,407.68	5
						1,653.21	6
							7
						9,272.00	8
							9
						1,344.70	10
						2,045.62	11
						1,404.20	12
						1,904.12	13
	165,998.12		165,998.12			288.13	14
						529.00	15
							16
50.00			50.00			625.29	17
						670.83	18
				46,071.92		455.19	19
282,554.74			282,554.74				20
						223.62	21
						1,288.81	22
						411.54	23
						428.24	24
						297.33	25
182,588.75			182,588.75	71,295.94		386.84	26
122,676.29	5,686.38	1,042.17	129,404.84	25,692.70			27
	32.02		32.02				28
						459.05	29
						176.35	30
						65.50	31
						319.30	32
102,826.79	2,690.93	1,434.02	106,951.74	1,089.00		77.49	33
						428.55	34
142,867.20		2,159.48	145,026.68		19,136.85	307.77	35
						172.43	36
						1,138.32	37
79,829.96	3,102.13		82,932.09	16,585.93			38
	77.20		77.20				39
							40
						197.70	41
							42
						1,221.58	43
						118.83	44
						799.38	45
							46
							47
						154.68	48
						486.48	49
						150.72	50
						349.51	51
92,409.99	9,042.39	1,323.11	102,775.49			6,699.89	52
226.50	65,307.58	1,156.78	66,690.86			259.11	53
82,633.49	507.36	1,584.99	84,725.84			542.05	54
60,928.85		299.52	61,228.37				55

TABLE NO. 1—CITIES—DATE OF

No. in order of population	Cities	Municipal Industry Receipts			
		Water Works Receipts			
		Rentals	Sales	Miscellaneous	Total water works
56	Waverly	13,401.93	201.95		13,603.88
57	Maquoketa	12,335.66	99.12	3,872.84	16,307.62
58	Anamosa	7,997.39		881.07	8,878.46
59	Indianola	13,638.74	46.96		13,685.70
60	Hampton	14,697.66	358.00	110.00	15,165.66
61	Jefferson	16,679.17	20.25	62.80	16,762.22
62	Manchester	10,444.52		29.00	10,473.52
63	Vinton		13,779.32	50.54	13,829.86
64	Pella	13,297.84	374.74	272.39	13,944.97
65	Sheldon	17,212.79			17,212.79
66	Belle Plaine	8,095.45			8,095.45
67	Eldora	10,199.01			10,199.01
68	Harlan	15,624.34	351.33	449.22	16,424.89
69	Nevada		12,697.65		12,697.65
70	Cresco	11,673.80	252.00	210.85	12,136.65
71	Clear Lake	14,540.86	571.89	2,290.00	17,402.75
72	Osage	9,145.85			9,145.85
73	Winterset		7,827.46	351.77	8,179.23
74	Osceola		11,761.12	50.00	11,811.12
75	Emmetsburg	8,467.05	198.35	88.38	8,753.78
76	Sac City	9,892.14		840.28	10,732.42
77	Bettendorf				
78	Tama	5,420.49			5,420.49
79	Clarion	16,503.30		127.21	16,630.51
80	Onawa	8,577.68	282.60		8,860.28
81	Waukon	7,338.40	362.32	35.70	7,736.42
82	Hawarden	6,035.10			6,035.10
83	New Hampton	8,654.56	265.69	10.25	8,930.50
84	Sigourney	6,598.48			6,598.48
85	Monticello	6,144.52	4.30	4.68	6,153.50
86	Audubon	9,766.17		4.50	9,770.67
87	Humboldt	9,178.72	325.63	388.44	9,892.79
88	Bloomfield		5,756.90	459.00	6,215.90
89	Rock Rapids	8,560.33			8,560.33
90	Colfax	4,505.06			4,505.06
91	Ida Grove	7,175.64			7,175.64
92	Tipton	189.84	9,628.59	199.42	10,017.85
93	Marengo	6,683.54		120.29	6,803.83
94	Rockwell City	10,575.49			10,575.49
95	Hamburg	3,671.70			3,671.70
96	Bedford	6,840.01	421.38	165.00	7,426.39
97	Madrid	4,488.15	100.05		4,588.20
98	West Union	5,840.88	67.00	12.65	5,920.53
99	Dyersville	4,893.82		5.00	4,898.82
100	De Witt	7,296.95		31.23	7,328.18
101	Villisca	5,560.59	172.09	133.30	5,865.98
102	Corning		9,090.01	379.52	9,469.53
103	Forest City	8,056.36	275.00	227.44	8,558.80
104	Lake City	5,914.26	42.29	115.08	6,071.63
105	Leon	11,384.17	132.74	2.35	11,519.26
106	Mystic				
107	Toledo	5,916.07		15.00	5,931.07
108	Eldon	3,121.88	28.02	67.50	3,217.40
109	Stuart	4,279.58			4,279.58
110	Seymour		1,836.56	2.20	1,838.76

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industry Receipts							No. in order of population
Electric Light Works Receipts				Gas Works, Heating Plant, Library			
Rentals	Sales	Miscellaneous	Total light works	Total gas works	Total heating plant	Total library fines and fees	
83,211.61	1,167.53	504.10	84,883.24				56
41,674.31	279.40		41,953.71			141.05	57
	52,135.88	1,730.63	53,866.51			800.53	58
						494.00	59
						98.21	60
							61
	46,204.50	2,413.22	48,617.72			1,168.89	62
59,151.01	929.98	1,723.67	61,804.66			204.45	63
							64
							65
		1.00	1.00			1,764.80	66
66,381.67	2,961.44	1,405.58	70,748.69			651.00	67
							68
						189.26	69
						123.48	70
						429.43	71
	55,160.58	6,184.42	61,345.00				72
							73
						99.39	74
						206.59	75
							76
						41.35	77
						210.00	78
45,857.33	736.65	1,376.73	47,970.71	3,656.10		1,501.49	79
						109.13	80
38,108.86	3,694.04	2,971.00	44,773.90				81
45,435.98	214.88	1,822.27	47,473.13		5,449.33	125.11	82
						52.18	83
						85.62	84
							85
						105.74	86
	46,937.15		46,937.15			67.46	87
71,401.85			71,401.85		22,328.95	10.00	88
							89
							90
	36,753.18	286.85	37,040.03				91
							92
						168.59	93
		1.35	1.35			285.32	94
		86.15	86.15			176.14	95
						3.57	96
						349.03	97
							98
							99
	35,547.70	2,034.99	37,582.69			101.68	100
	47,214.61	1,181.12	48,395.73				101
						452.43	102
						268.73	103
							104
							105
							106
							107
24,479.87	99.07	264.82	24,843.76				108
24,021.02			24,021.02			7.25	109
	13,412.54	48.03	13,460.57				110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

No. in order of population	Cities	Municipal Industries Receipts		
		Receipts—Market and Public		
		Rentals	Sales	Miscellaneous
	Grand Total.....	\$ 28,240.33	\$ 716.40	\$ 6,122.72
1	Des Moines.....	19,096.64		
2	Sioux City.....			1,328.00
3	Davenport.....			
4	Cedar Rapids.....			1,440.00
5	Waterloo.....			
6	Council Bluffs.....	118.10		
7	Dubuque.....			381.40
8	Ottumwa.....			
9	Burlington.....			228.45
10	Clinton.....			
11	Mason City.....	179.50		
12	Ft. Dodge.....	159.00		
13	Marshalltown.....			
14	*Muscatine.....			
15	Iowa City.....	811.13		
16	Keokuk.....	2,343.89		
17	Ft. Madison.....			
18	Boone.....			
19	Newton.....			
20	Ames.....			
21	Oskaloosa.....			
22	Creston.....			
23	Centerville.....	703.25		
24	Charles City.....			
25	Oelwein.....			
26	Cedar Falls.....			
27	Webster City.....	1,593.52		
28	Fairfield.....			
29	Shenandoah.....			
30	Cherokee.....			
31	Perry.....			
32	Red Oak.....			
33	Atlantic.....			
34	Chariton.....			
35	Spencer.....	1,449.60		
36	Clarinda.....			247.40
37	Grinnell.....			
38	Estherville.....			
39	Washington.....			
40	Le Mars.....			114.00
41	Knoxville.....			
42	Carroll.....			
43	Decorah.....			
44	Albia.....			
45	Marion.....			
46	West Des Moines.....			
47	Glenwood.....			
48	Missouri Valley.....			
49	Storm Lake.....			
50	Iowa Falls.....			
51	Eagle Grove.....			
52	Algona.....			
53	Denison.....			
54	Mt. Pleasant.....	251.50		
55	Independence.....			

*Period April 1, 1937, to Sept. 30, 1937.

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industries Receipts							No. in order of population
Scales	Receipts—bridges, docks, wharves and landings	Receipts—Parks and Bathing Beaches					
Total markets and public scales		Rentals	Sales	Miscellaneous	Total parks and bathing beaches		
\$ 35,079.45	\$ 171,908.21	\$ 105,021.78	\$ 18,607.93	\$ 69,359.52	\$ 192,989.23		
19,096.64		37,721.13			37,721.13	1	
1,328.00		9,143.00		1,350.08	10,493.08	2	
	35,091.35	21,186.22	4,637.32	834.10	26,657.64	3	
1,440.00				12,774.18	12,774.18	4	
			9,871.63	234.69	10,106.32	5	
118.10		5,431.79	100.66	2,537.25	8,069.70	6	
381.40	10,348.85			4,726.86	4,726.86	7	
				2,959.18	2,959.18	8	
228.45	126,468.01					9	
		2,739.95	103.10	17,618.14	20,461.19	10	
179.50						11	
159.00				5,115.09	5,115.09	12	
						13	
811.13		21.58			21.58	14	
2,343.89		80.55			80.55	15	
						16	
		1,923.32		5,176.95	7,100.27	17	
				1,600.43	1,660.43	18	
						19	
		83.15	2,780.95	5,343.58	8,207.68	20	
		279.50		97.00	376.50	21	
703.25						22	
				245.35	245.35	23	
		471.00			471.00	24	
		3,729.26			3,729.26	25	
1,593.52		1,928.44	79.97	.21	2,008.62	26	
						27	
			848.77		848.77	28	
		235.00			235.00	29	
		2,647.19		4.00	2,651.19	30	
				15.00	15.00	31	
						32	
1,449.60				813.20	813.20	33	
247.40		478.02			478.02	34	
						35	
		740.46			740.46	36	
						37	
114.00				5,122.93	5,122.93	38	
				11.93	11.93	39	
		1,301.70				40	
				519.25	1,820.95	41	
						42	
						43	
		4.00			4.00	44	
				25.00	25.00	45	
		119.89			119.89	46	
		1,106.95		3.25	1,110.20	47	
		2,380.66			2,380.66	48	
		1,752.00		1,604.60	3,356.60	49	
						50	
251.50		116.11			116.11	51	
		6.50			6.50	52	
						53	
						54	
						55	

TABLE NO. 1—CITIES—DATE OF

No. in order of population	Cities	Municipal Industry Receipts	
		Receipts—	
		Rentals	Sales
	Grand Total.....	\$ 42,027.14	\$ 46,525.32
1	Des Moines.....	25,523.35	
2	Sioux City.....		5,258.00
3	Davenport.....		
4	Cedar Rapids.....		
5	Waterloo.....		
6	Council Bluffs.....		
7	Dubuque.....		
8	Ottumwa.....		
9	Burlington.....		
10	Clinton.....		
11	Mason City.....		
12	Ft. Dodge.....		
13	Marshalltown.....		
14	*Muscatine.....	260.85	1,895.31
15	Iowa City.....	3,314.75	
16	Keokuk.....		1,746.00
17	Ft. Madison.....		1,496.50
18	Boone.....		1,112.75
19	Newton.....		3,247.22
20	Ames.....		4,483.33
21	Oskaloosa.....		
22	Creston.....		1,422.48
23	Centerville.....		
24	Charles City.....		
25	Oelwein.....		1,757.97
26	Cedar Falls.....		1,559.90
27	Webster City.....	2,174.89	705.00
28	Fairfield.....		
29	Shenandoah.....		1,029.00
30	Cherokee.....		717.35
31	Perry.....	1,343.40	574.00
32	Red Oak.....	2,254.64	1,078.63
33	Atlantic.....		
34	Chariton.....	661.16	1,319.81
35	Spencer.....		1,754.63
36	Clarinda.....		615.20
37	Grinnell.....		712.50
38	Estherville.....		
39	Washington.....		32.15
40	Le Mars.....		
41	Knoxville.....		702.50
42	Carroll.....		147.50
43	Decorah.....		
44	Albia.....	40.00	1,802.89
45	Marion.....		
46	West Des Moines.....		
47	Glenwood.....		
48	Missouri Valley.....		
49	Storm Lake.....		
50	Iowa Falls.....		
51	Eagle Grove.....		1,717.06
52	Algona.....		
53	Denison.....		
54	Mt. Pleasant.....	848.87	470.17
55	Independence.....		

*Period April 1, 1937, to Sept. 30, 1937.

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industry Receipts							No. in order of population
Cemeteries		Total cemetery per- petual care	Total hospitals	Total miscellaneous	Total all municipal industry receipts		
Miscellaneous	Total cemeteries						
\$ 38,410.87	\$ 126,963.33	\$ 70,380.83	\$ 91,722.02	\$ 81,714.05	\$ 6,901,603.61		
	25,523.35	13,977.00			102,253.06	1	
902.81	6,160.81			10,791.85	402,201.86	2	
				11,820.31	78,211.30	3	
				3,414.83	317,591.96	4	
					245,207.72	5	
				670.50	234,592.17	6	
			1,043.00	3,500.00	183,001.61	7	
				15,196.19	372,481.51	8	
					126,696.46	9	
					21,805.89	10	
					136,920.07	11	
					135,596.63	12	
					122,196.97	13	
3,317.69	5,473.85			46.05	212,666.37	14	
	3,314.75	1,448.00		180.87	6,305.33	15	
3,667.46	5,413.46	1,250.00			9,087.90	16	
506.50	2,003.00	1,212.50		23.00	3,913.79	17	
1,673.75	2,786.50			1,985.00	88,042.76	18	
	3,247.22	2,674.00		8,375.61	120,608.45	19	
	4,483.33	1,354.48		173.00	384,655.61	20	
					81,605.37	21	
796.21	2,218.69	2,145.74			57,509.31	22	
				1,035.00	2,149.79	23	
					29,332.27	24	
1,246.14	3,004.11	772.80			33,820.78	25	
43.50	1,003.40		31,308.75	2,561.96	335,271.82	26	
985.75	3,865.64	1,365.00			188,694.52	27	
					36,412.65	28	
2,173.69	3,202.69	4,202.00			41,166.50	29	
992.80	1,710.15	274.17		896.66	23,777.05	30	
1,205.97	3,123.37				35,280.96	31	
1,218.40	4,551.67	10,191.97		11.74	40,514.51	32	
					133,121.50	33	
1,094.68	3,075.65	1,375.00			27,291.99	34	
3,086.08	4,840.71	4,161.51	18,731.06		212,135.40	35	
2,189.00	2,804.20	832.30			29,083.00	36	
1,904.27	2,616.77	2,876.87			34,546.25	37	
				33.67	115,004.89	38	
	32.15				22,197.69	39	
					5,236.93	40	
728.88	1,431.38	1,204.00			36,467.70	41	
	147.50	150.00			28,100.79	42	
					15,361.52	43	
2,417.50	4,260.39	1,442.00		366.00	24,620.73	44	
1,985.08	1,985.08				2,784.46	45	
					15,758.77	46	
					7,266.10	47	
					11,612.98	48	
					30,753.26	49	
			27,132.41		41,476.05	50	
	1,717.06	3,935.00		104.50	20,122.02	51	
				168.18	134,394.88	52	
					81,863.08	53	
700.58	2,019.62	719.18		6,521.10	110,325.17	54	
					72,016.84	55	

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

No. in order of population	Cities	Municipal Industry Receipts	
		Receipts—	
		Rentals	Sales
56	Waverly	1,879.78	1,038.00
57	Maquoketa		
58	Anamosa		
59	Indianola		
60	Hampton		
61	Jefferson		520.00
62	Manchester		
63	Vinton		
64	Pella		
65	Sheldon		396.00
66	Belle Plaine		
67	Eldora		
68	Harlan		
69	Nevada		
70	Cresco		
71	Clear Lake		380.00
72	Osage	641.25	210.00
73	Winterset		
74	Osceola		1,580.50
75	Emmetsburg		
76	Sac City	415.50	479.00
77	Bettendorf		
78	Tama	463.00	
79	Clarion	86.30	218.90
80	Onawa	651.15	448.33
81	Waukon		
82	Hawarden		300.00
83	New Hampton		
84	Sigourney		
85	Monticello	416.40	474.00
86	Audubon		
87	Humboldt		
88	Bloomfield	85.85	
89	Rock Rapids	594.00	
90	Colfax		
91	Ida Grove		
92	Tipton		
93	Marengo		
94	Rockwell City		
95	Hamburg		164.00
96	Bedford		65.00
97	Madrid		
98	West Union		
99	Dyersville		
100	De Witt		
101	Villisca	372.00	645.00
102	Corning		177.50
103	Forest City		
104	Lake City		565.00
105	Leon		538.99
106	Mystic		125.00
107	Toledo		325.00
108	Eldon		
109	Stuart		125.00
110	Seymour		392.25

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industry Receipts						No. in order of population
Cemeteries		Total cemetery per- petual care	Total hospitals	Total miscellaneous	Total all municipal industry receipts	
Miscellaneous	Total cemeteries					
460.34	3,378.12				103,888.39	56
					59,149.88	57
223.43	223.43				8,878.46	58
					68,605.62	59
494.30	1,014.30	925.00		17.00	15,681.15	60
					20,414.54	61
			1,650.00		10,473.52	62
					65,730.33	63
	396.00				78,489.41	64
				598.44	18,207.23	65
					8,095.45	66
					11,964.81	67
					87,824.58	68
					12,697.65	69
502.00	882.00				12,325.91	70
349.38	1,200.63	699.75	3,499.01	268.34	18,922.77	71
					14,974.67	72
	1,580.50				69,524.23	73
					13,391.62	74
142.52	1,037.02	119.50			8,853.17	75
					12,616.91	76
	463.00					77
200.00	505.20	6,852.50			5,924.84	78
246.25	1,345.73	1,314.65			24,198.21	79
				12,370.44	77,019.40	80
230.50	530.50	66.42	8,358.69		10,115.55	81
					59,764.61	82
					63,718.09	83
71.72	962.12				6,650.66	84
				10.00	7,287.24	85
					9,770.67	86
	85.85				9,998.53	87
	594.00			282.93	54,305.69	88
					102,979.38	89
					4,505.06	90
					7,175.64	91
					47,057.88	92
					6,917.30	93
36.42	200.42	667.14			11,319.71	94
362.15	427.15	1,595.00		10.00	4,873.93	95
				10.40	9,722.23	96
					4,682.77	97
					6,269.56	98
				30.00	5,715.52	99
1,176.35	2,193.35	130.00			7,458.18	100
128.00	305.50	50.00			45,743.70	101
					58,220.76	102
11.24	576.24				9,113.87	103
	538.99			240.48	7,157.08	104
	125.00				12,058.25	105
518.26	843.26				125.00	106
347.27	347.27				6,774.33	107
	125.00				28,408.43	108
74.00	466.25	397.26			28,432.85	109
					16,162.84	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

No. in order of population	Cities	Bond Receipts			
		Receipts—General Bonds			
		Par value	Premiums	Accrued interest	Total general bonds
	Grand Total.....	\$2,209,056.12	\$ 6,941.44	\$ 6,301.91	\$2,222,299.47
1	Des Moines.....	588,823.33	1,150.00	2,343.16	592,316.49
2	Sioux City.....	651,416.72	1,576.00	2,156.11	655,148.83
3	Davenport.....	95,000.00	1,000.00	20.83	96,020.83
4	Cedar Rapids.....	30,000.00	15.00	53.96	30,068.96
5	Waterloo.....	400,000.00	1,151.00	675.00	401,826.00
6	Council Bluffs.....	12,600.00		17.15	12,617.15
7	Dubuque.....	47,801.66			47,801.66
8	Ottumwa.....	10,000.00	100.00	33.33	10,133.33
9	Burlington.....				
10	Clinton.....				
11	Mason City.....				
12	Ft. Dodge.....				
13	Marshalltown.....				
14	Muscatine.....				
15	Iowa City.....	35,000.00	10.00	113.50	35,123.50
16	Keokuk.....				
17	Ft. Madison.....				
18	Boone.....				
19	Newton.....				
20	Ames.....				
21	Oskaloosa.....				
22	Creston.....	12,000.00		40.00	12,040.00
23	Centerville.....	10,000.00	38.00		10,038.00
24	Charles City.....				
25	Oelwein.....	14,000.00			14,000.00
26	Cedar Falls.....	119,943.12	1,000.00	402.34	121,345.46
27	Webster City.....	7,000.00	6.44		7,006.44
28	Fairfield.....				
29	Shenandoah.....				
30	Cherokee.....				
31	Perry.....	29,900.00	40.00	100.10	30,040.10
32	Red Oak.....				
33	Atlantic.....				
34	Chariton.....				
35	Spencer.....	65,000.00	655.00	194.10	65,849.10
36	Clarinda.....				
37	Grinnell.....				
38	Estherville.....				
39	Washington.....				
40	Le Mars.....				
41	Knoxville.....	32,471.29	158.00	112.93	32,742.22
42	Carroll.....				
43	Decorah.....				
44	Albia.....				
45	Marion.....				
46	West Des Moines.....				
47	Glenwood.....				
48	Missouri Valley.....				
49	Storm Lake.....				
50	Iowa Falls.....				
51	Eagle Grove.....	5,600.00			5,600.00
52	Algona.....				
53	Denison.....				
54	Mt. Pleasant.....				
55	Independence.....				

GENERAL TABLES—CITIES

INCORPORATION; POPULATION; RECEIPTS—Continued

Bond Receipts								No. in order of population
Receipts—Municipal Industry Bonds				Receipts—Special Assessment Bonds				
Par value	Premiums	Accrued interest	Total municipal in- dustry bonds	Par value	Premiums	Accrued interest	Total special assess- ment bonds	
\$684,949.22	\$ 6,174.00	\$ 3,860.10	\$694,984.31	\$142,201.45	\$ 18.00	\$ 635.34	\$142,854.79	1
585,000.00	5,900.00	3,717.10	594,617.10	30,101.11		240.00	30,341.11	2
								3
								4
								5
								6
								7
								8
50,000.00			30,000.00					9
								10
								11
								12
								13
				18,852.99		125.20	18,978.19	14
								15
								16
								17
								18
				47,000.00			47,000.00	19
								20
								21
								22
								23
								24
								25
								26
				5,580.23		4.34	5,584.57	27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
				37,000.00	5.00	250.52	37,255.52	40
								41
								42
								43
								44
								45
								46
								47
								48
								49
								50
								51
								52
								53
								54
								55

TABLE NO. 1—CITIES—DATE OF

No. in order of population	Cities	Bond Receipts			
		Receipts—General Bonds			
		Par value	Premiums	Accrued interest	Total general bonds
56	Waverly				
57	Maquoketa				
58	Anamosa				
59	Indianola				
60	Hampton				
61	Jefferson				
62	Manchester				
63	Vinton				
64	Pella				
65	Sheldon				
66	Belle Plaine				
67	Eldora				
68	Harlan				
69	Nevada				
70	Cresco				
71	Clear Lake				
72	Osage				
73	Winterset				
74	Osceola				
75	Emmetsburg				
76	Sac City				
77	Bettendorf				
78	Tama	5,500.00	32.00	18.71	5,550.71
79	Clarion				
80	Onawa				
81	Waukon				
82	Hawarden				
83	New Hampton				
84	Sigourney				
85	Monticello				
86	Audubon	33,000.00	10.00	8.25	33,018.25
87	Humboldt				
88	Bloomfield				
89	Rock Rapids				
90	Colfax				
91	Ida Grove				
92	Tipton				
93	Marengo				
94	Rockwell City				
95	Hamburg				
96	Bedford				
97	Madrid				
98	West Union				
99	Dyersville				
100	De Witt				
101	Villisca				
102	Corning				
103	Forest City				
104	Lake City				
105	Leon				
106	Mystic				
107	Toledo				
108	Eldon				
109	Stuart	4,000.00		12.44	4,012.44
110	Seymour				

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF INCORPORATION;
POPULATION; RECEIPTS—Continued

No. in order of population	Cities	Bond Receipts			Miscellaneous receipts	Grand total all receipts
		Receipts—Bonds, Loans and Interest		Total receipts—bonds, loans and miscel- laneous		
		Total temporary loans	Total pledge orders, revenue bonds and miscellaneous			
	Grand Total.....	\$ 12,519.18	\$ 76,520.53	\$3,149,178.28	\$1,028,821.44	\$ 27,870,127.64
1	Des Moines.....			592,316.49	217,347.88	4,178,271.41
2	Sioux City.....			1,280,107.04	8,059.63	2,908,910.13
3	Davenport.....			96,020.83	323.81	1,755,014.44
4	Cedar Rapids.....			30,068.96	21,503.01	1,454,586.42
5	Waterloo.....			401,826.00	266.85	1,387,951.64
6	Council Bluffs.....		7,000.00	19,617.15	977.99	974,175.09
7	Dubuque.....		1,537.50	49,339.16	75,028.95	1,226,158.53
8	Ottumwa.....			10,133.33	15,570.90	726,650.16
9	Burlington.....				13,440.71	591,313.52
10	Clinton.....			30,000.00		513,829.95
11	Mason City.....					559,684.75
12	Ft. Dodge.....				185,260.86	762,761.08
13	Marshalltown.....		48,177.57	48,177.57	1,914.13	403,972.62
14	Muscatine.....				126,001.87	453,044.14
15	Iowa City.....			54,101.69	3,519.05	444,746.90
16	Keokuk.....				34,350.07	234,424.80
17	Ft. Madison.....				1,030.60	135,754.71
18	Boone.....					220,640.99
19	Newton.....					269,307.06
20	Ames.....			47,000.00	10,151.85	619,579.98
21	Oskaloosa.....					207,941.78
22	Creston.....		3,100.02	15,140.02		155,537.30
23	Centerville.....			10,038.00	44.37	66,050.16
24	Charles City.....				970.70	171,568.26
25	Oelwein.....		9,365.61	23,365.61		120,699.40
26	Cedar Falls.....			121,345.46	13,183.04	555,299.68
27	Webster City.....			7,006.44	26,603.82	278,384.37
28	Fairfield.....			5,584.57	12,865.49	112,744.44
29	Shenandoah.....				1.50	115,350.81
30	Cherokee.....					64,941.83
31	Perry.....			30,040.10	2,711.04	134,986.32
32	Red Oak.....				1,386.47	95,532.67
33	Atlantic.....					185,329.51
34	Chariton.....				35,162.01	110,381.94
35	Spencer.....			65,849.10	45,450.00	402,992.96
36	Clarinda.....				5,067.50	78,202.49
37	Grinnell.....					80,777.79
38	Estherville.....				16,957.31	175,166.13
39	Washington.....					89,356.37
40	Le Mars.....					48,314.48
41	Knoxville.....		2,000.00	71,997.74	8,763.20	219,151.74
42	Carroll.....					77,977.81
43	Decorah.....				1,932.42	102,824.33
44	Albia.....				3,294.24	74,792.20
45	Marion.....					53,264.18
46	West Des Moines.....		2,000.00	2,000.00	18.05	38,286.46
47	Glenwood.....					35,392.93
48	Missouri Valley.....				595.00	51,618.99
49	Storm Lake.....				1,183.35	100,013.78
50	Iowa Falls.....				261.39	91,814.74
51	Eagle Grove.....			5,600.00	1,204.92	57,471.20
52	Algona.....				5,053.26	208,556.11
53	Denison.....					113,406.28
54	Mt. Pleasant.....				32,911.53	183,716.57
55	Independence.....				2,040.66	132,163.70

TABLE NO. 1—CITIES—DATE OF INCORPORATION;
POPULATION; RECEIPTS—Continued

No. in order of population	Cities	Bond Receipts			Miscellaneous receipts	Grand total all receipts
		Receipts—Bonds, Loans and Interest		Total receipts—bonds, loans and miscel- laneous		
		Total temporary loans	Total pledge orders, revenue bonds and miscellaneous			
56	Waverly					154,797.78
57	Maquoketa					107,966.04
58	Anamosa				719.57	29,825.17
59	Indianola				837.50	93,962.11
60	Hampton				534.22	78,793.79
61	Jefferson					53,110.95
62	Manchester				211.66	31,644.34
63	Vinton		42.00	42.00		117,933.06
64	Pella				422.17	119,236.50
65	Sheldon					52,977.05
66	Belle Plaine					45,333.63
67	Eldora				562.97	43,387.11
68	Harlan				1,456.13	121,485.95
69	Nevada				1.00	41,185.20
70	Cresco					46,200.87
71	Clear Lake				285.01	67,078.72
72	Osage				2,225.00	78,834.68
73	Winterset				20,463.20	127,760.87
74	Osceola			12,046.49	8,766.60	67,060.75
75	Emmetsburg			19,149.22	576.63	62,553.23
76	Sac City					46,069.74
77	Bettendorf				18.00	33,525.95
78	Tama			9,246.11		55,503.24
79	Clarion		7.81	7.81	3,124.43	56,678.28
80	Onawa				666.42	104,199.02
81	Waukon					51,639.32
82	Hawarden			2,845.50		88,593.80
83	New Hampton				9,804.67	93,224.67
84	Sigourney				64.04	37,236.78
85	Monticello					28,543.66
86	Audubon			33,018.25	417.19	76,274.27
87	Humboldt				.27	37,950.90
88	Bloomfield			36,326.00	26,176.20	136,930.37
89	Rock Rapids				11,650.00	142,256.82
90	Colfax					16,764.50
91	Ida Grove				292.11	32,769.85
92	Tipton					63,411.44
93	Marengo		70.00	70.00	5.00	36,552.62
94	Rockwell City					36,942.58
95	Hamburg				41.45	17,007.41
96	Bedford					36,034.64
97	Madrid				15.00	23,065.57
98	West Union					21,916.25
99	Dyersville					22,270.82
100	De Witt					27,857.28
101	Villisca				15.00	61,601.20
102	Corning				1,471.61	81,318.48
103	Forest City					32,008.43
104	Lake City					30,758.40
105	Leon		80.63	80.63	1,291.46	29,808.62
106	Mystic				1.55	5,564.02
107	Toledo					24,452.66
108	Eldon				738.64	33,861.59
109	Stuart	12,519.18	3,139.39	19,671.01	557.31	66,563.21
110	Seymour				3,000.00	29,055.36

TABLE NO. 2A—CITIES—EXPENDITURES

No. in order of population	Cities	General Government Expenditures					
		City Officials				Total audits and exam- inations	Total printing and sta- tionery
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials		
	Grand Total.....	\$614,612.66	\$ 2,977.46	\$21,822.35	\$639,412.47	\$43,055.01	\$74,419.26
1	Des Moines.....	132,823.69			132,823.69	9,950.00	
2	Sioux City.....	39,990.00		5,566.21	45,556.21		1,855.62
3	Davenport.....	45,788.59		5,331.94	51,120.53		7,946.03
4	Cedar Rapids.....	27,936.50	556.19	1,080.24	29,572.93	1,744.76	2,069.77
5	Waterloo.....	28,003.35	1,268.39	1,901.09	31,172.83	2,309.61	2,663.10
6	Council Bluffs.....	21,834.72		706.49	22,541.21		1,912.86
7	Dubuque.....	25,169.19		2,728.00	27,897.19		2,421.22
8	Ottumwa.....	14,307.67			14,307.67		1,108.10
9	Burlington.....	20,080.00			20,080.00	1,525.21	291.31
10	Clinton.....	17,516.16		352.36	17,868.52	1,270.67	2,183.20
11	Mason City.....	18,501.72	400.71	830.93	19,733.36	1,160.16	2,463.93
12	Ft. Dodge.....	12,230.50			12,230.50	1,126.30	2,838.30
13	Marshalltown.....	8,238.05			8,238.05	1,368.59	2,189.80
14	Muscatine.....	7,717.30	108.86	378.09	8,204.25		
15	Iowa City.....	10,449.99		1,089.00	11,538.99	1,048.11	903.46
16	Keokuk.....	12,905.00			12,905.00	1,361.42	618.96
17	Ft. Madison.....	8,107.00			8,107.00	220.00	568.99
18	Boone.....	3,252.04			3,252.04		808.45
19	Newton.....	3,455.00			3,455.00	1,244.53	2,075.93
20	Ames.....	8,271.12			8,271.12	1,395.70	1,060.20
21	Oskaloosa.....	11,860.02			11,860.02		915.22
22	Creston.....	4,758.00			4,758.00	631.96	844.30
23	Centerville.....	4,144.75			4,144.75		217.81
24	Charles City.....	797.00			797.00		256.06
25	Oelwein.....	1,960.00		293.74	2,253.74	397.83	865.68
26	Cedar Falls.....	4,070.75			4,070.75		1,006.82
27	Webster City.....	384.33			384.33	1,130.06	914.96
28	Fairfield.....	2,022.25			2,022.25		538.72
29	Shenandoah.....	2,134.00			2,134.00	457.52	871.24
30	Cherokee.....	2,223.00		100.00	2,323.00	420.96	170.94
31	Perry.....	2,794.76			2,794.76		741.80
32	Red Oak.....	1,262.00			1,262.00		694.09
33	Atlantic.....	2,376.00			2,376.00		417.32
34	Chariton.....	2,195.00			2,195.00	334.79	271.07
35	Spencer.....	3,409.26			3,409.26		903.39
36	Clarinda.....	5,494.00			5,494.00		382.25
37	Grinnell.....	4,269.00			4,269.00		573.66
38	Estherville.....	1,607.00			1,607.00		164.00
39	Washington.....	4,466.80			4,466.80		295.40
40	Le Mars.....	1,869.50			1,869.50	258.89	633.01
41	Knoxville.....	955.00			955.00		595.04
42	Carroll.....	2,702.42			2,702.42	268.23	211.66
43	Decorah.....	1,377.00			1,377.00		741.02
44	Albia.....	2,606.25			2,606.25	667.35	790.23
45	Marion.....	1,667.00			1,667.00	422.18	309.95
46	West Des Moines.....	975.00			975.00	542.78	224.33
47	Glenwood.....	864.67			864.67		356.41
48	Missouri Valley.....	2,023.50	643.31	720.49	3,387.30	377.64	154.03
49	Storm Lake.....	5,072.00			5,072.00	25.47	923.68
50	Iowa Falls.....	1,485.00			1,485.00		700.94
51	Eagle Grove.....	2,424.00			2,424.00		408.87
52	Algona.....	513.00			513.00		860.43
53	Denison.....	1,009.00			1,009.00	430.02	122.59
54	Mt. Pleasant.....	2,463.00			2,463.00	781.17	698.13
55	Independence.....	1,012.00			1,012.00	565.21	866.08

FOR YEAR ENDING MARCH 31, 1938

General Government Expenditures									No. in order of population
Total legal expense	Election Expense				City Hall and Other Buildings				
	Salaries and wages	Betterment or out- lay	Miscellaneous	Total election ex- pense	Salaries and wages	Betterment or outlay	Miscellaneous	Total city hall and other buildings	
\$39,482.21	\$27,124.74	\$1,171.72	\$22,250.07	\$50,546.53	\$61,100.43	\$28,640.58	\$108,616.78	\$198,357.79	
690.98	5,962.20		6,130.56	12,092.76		4,099.82	1,353.36	5,453.18	1
	3,932.09		1,587.02	5,519.11	11,676.75		17,079.75	28,756.50	2
	1,122.00		988.02	2,110.02	6,642.02	2,858.94	10,386.25	19,887.21	3
5,510.63					6,540.00	2,250.57	4,788.57	13,579.14	4
602.05	1,320.30	926.05	478.68	2,725.03	1,380.00	512.98	2,456.62	4,349.60	5
8.80	3,124.69		4,278.94	7,403.63	1,217.33	363.14	920.91	2,501.38	6
	114.35		38.49	152.84	1,745.25		4,649.29	6,394.54	7
197.82	955.90		1,197.89	2,153.79	663.18		1,087.18	1,750.36	8
21.90	125.00		31.98	156.98	2,400.00		516.87	2,916.87	9
266.00	540.00		901.30	1,441.30		287.20	2,731.50	3,018.70	10
2,208.27	184.50		176.88	361.38	1,836.00	1,202.84	1,734.92	4,773.76	11
56.45	537.80		294.25	832.05	2,681.27	823.83	6,434.27	9,939.37	12
600.00	198.00		261.36	459.36			2,359.07	2,359.07	13
908.76					40.00		884.31	924.31	14
3,531.25	447.30		371.80	819.10	1,118.50		2,047.87	3,166.37	15
417.00	660.00		502.83	1,162.83			3,926.06	3,926.06	16
419.00	455.50		126.15	581.65			2.04	2.04	17
	145.00		184.19	329.19	715.00		981.50	1,696.50	18
			184.90	184.90	760.00	2,500.00	203.20	3,463.20	19
1,287.10			399.12	399.12	1,479.92	1,191.16	1,076.19	3,747.27	20
563.95	506.46		326.65	833.11	1,149.30		785.09	1,934.89	21
323.05	135.80		137.31	273.11	9.60	200.00	145.71	355.31	22
324.00	1,224.44	158.88		1,383.32	95.00	735.62		830.62	23
604.60	236.80		90.46	327.26			7.07	7.07	24
94.53	124.90		40.00	164.90	2,164.50		1,293.21	3,457.71	25
683.75	300.71		11.27	311.98		431.10	390.60	821.70	26
66.00	115.00		4.20	119.20	192.48		217.10	409.58	27
117.00	101.10		141.53	242.63			537.83	537.83	28
594.90	87.50		36.72	124.22	1,181.25		700.97	1,882.22	29
	66.50		107.48	173.98	384.00	824.03	1,246.52	2,454.55	30
	60.75		.25	61.00	646.30		1,629.52	2,275.82	31
203.02	75.00		34.83	109.83	620.10		1,183.58	1,803.68	32
150.00	263.39			263.39	1,290.59	591.00	1,976.23	3,857.82	33
30.00							1,298.04	1,298.04	34
103.00	85.00		82.53	167.53			590.00	590.00	35
478.64	85.50			85.50	286.60		326.17	612.77	36
600.00	97.50		81.42	178.92	300.00	109.46	621.20	1,030.66	37
			59.25	59.25	362.08		274.14	636.22	38
200.00	103.00		37.00	140.00		828.83	25.75	854.58	39
628.00			134.36	134.36			1,050.14	1,050.14	40
	3.00		10.00	13.00			734.41	734.41	41
266.92	31.30			31.30	4.87		930.36	935.23	42
510.70	117.50		42.86	160.36	52.00		502.43	554.43	43
	114.50		283.17	397.67	186.35		837.66	1,024.01	44
75.00	80.25		10.00	90.25	8.74		352.96	361.70	45
23.94	66.50		102.30	168.80	12.60		257.15	269.75	46
350.00	72.00		10.00	82.00	726.25		1,336.07	2,062.32	47
400.00	90.00		73.19	163.19		201.13	182.82	383.95	48
453.45	256.50		83.47	339.97	86.25		191.97	278.22	49
	42.00		5.00	47.00	361.20		375.43	736.63	50
393.60					115.35	1,748.00		1,863.35	51
400.00			102.50	102.50					52
	75.00		50.72	125.72			138.53	138.53	53
	103.60		63.15	166.75	938.55	1,369.99	315.19	2,623.73	54
31.00	220.50		106.49	326.99	1,349.05		125.26	1,474.31	55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2A—CITIES—EXPENDITURES

No. in order of population	Cities	General Government Expenditures				
		City Officials				Total printing and stationery
		Salaries and wages	Betterment or outlay	Miscellaneous	Total audits and examinations	
56	Waverly	792.00			792.00	588.86
57	Maquoketa	1,600.79			1,600.79	575.45
58	Anamosa	1,769.00			1,769.00	399.47
59	Indianola	752.00			752.00	113.89
60	Hampton	1,677.95			1,677.95	950.33
61	Jefferson	1,095.00			1,095.00	219.97
62	Manchester	1,504.00			1,504.00	286.12
63	Vinton	1,341.00			1,341.00	673.45
64	Pella	1,787.00			1,787.00	412.70
65	Sheldon	2,195.00			2,195.00	360.63
66	Belle Plaine	1,302.00		200.00	1,502.00	502.98
67	Eldora					216.30
68	Harlan	840.00			840.00	257.93
69	Nevada	1,995.00		295.66	2,290.66	
70	Cresco	2,103.00			2,103.00	721.81
71	Clear Lake	835.00			835.00	360.53
72	Osage	1,013.00			1,013.00	264.52
73	Winterset	1,115.62			1,115.62	436.72
74	Osceola	1,465.00			1,465.00	280.39
75	Emmetsburg	736.00			736.00	221.97
76	Sac City	1,195.00			1,195.00	609.58
77	Bettendorf	1,860.50			1,860.50	918.75
78	Tama	650.21			650.21	212.79
79	Clarion	1,384.30			1,384.30	580.13
80	Onawa	1,564.92			1,564.92	255.66
81	Waukon	380.00			380.00	350.75
82	Hawarden	777.00			777.00	442.70
83	New Hampton	286.67			286.67	659.93
84	Sigourney	887.00			887.00	219.81
85	Monticello	715.00			715.00	269.80
86	Audubon	1,517.99			1,517.99	869.23
87	Humboldt	502.00			502.00	191.65
88	Bloomfield	750.70			750.70	287.38
89	Rock Rapids	545.00			545.00	470.71
90	Colfax	518.25		16.50	534.75	206.51
91	Ida Grove	773.72			773.72	244.55
92	Tipton	797.30		231.61	1,028.91	270.55
93	Marengo	676.00			676.00	371.41
94	Rockwell City	320.00			320.00	365.76
95	Hamburg	680.00			680.00	188.20
96	Bedford	919.00			919.00	177.80
97	Madrid	855.00			855.00	322.17
98	West Union	875.31			875.31	373.19
99	Dyersville	977.00			977.00	181.45
100	De Witt	772.32			772.32	476.66
101	Villisca	2,161.00			2,161.00	19.90
102	Corning	571.00			571.00	91.78
103	Forest City	566.00			566.00	198.58
104	Lake City	1,202.38			1,202.38	381.04
105	Leon	1,997.75			1,997.75	
106	Mystic	655.83			655.83	87.12
107	Toledo	926.55			926.55	235.06
108	Eldon	694.00			694.00	235.76
109	Stuart	425.75			425.75	43.28
110	Seymour	490.00			490.00	154.15

FOR YEAR ENDING MARCH 31, 1938—Continued

General Government Expenditures									No. in order of population
Total legal expense	Election Expense				City Hall and Other Buildings				
	Salaries and wages	Betterment or outlay	Miscellaneous	Total election expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total city hall and other buildings	
250.00	115.85		76.82	192.67	43.50		310.34	353.84	56
	129.10		162.10	291.20	1,016.37	1,131.85	823.87	2,972.09	57
	85.50		35.65	121.15	1,665.73			1,665.73	58
66.83			174.37	174.37					59
514.54	96.00			96.00			479.57	479.57	60
300.00	75.00		22.65	97.65			637.91	637.91	61
15.00	63.00		63.21	126.21		574.59	52.73	627.32	62
	63.00		18.31	81.31	122.82		799.74	922.56	63
							2.75	2.75	64
	75.00		40.98	115.98					65
385.00						311.00	874.00	1,185.00	66
	169.50		237.54	407.04			171.92	171.92	67
178.17			34.93	34.93	731.67		1,811.10	2,542.77	68
3.00	81.00		10.00	91.00	23.33		157.55	180.88	69
148.50			23.60	23.60			312.17	312.17	70
871.12			10.77	10.77	215.75		555.62	771.37	71
	82.50		20.51	103.01					72
	55.00		24.30	79.30	2.12		326.18	328.30	73
84.75					460.92		112.86	573.78	74
4,220.63	85.50		63.04	148.54			1,092.58	1,092.58	75
	182.25		41.87	224.12			1,148.18	1,148.18	76
19.00	77.25		43.45	120.70	201.00		275.88	476.88	77
271.60	75.50	12.91		88.41	117.90	592.86	28.00	738.76	78
			5.00	5.00			235.26	235.26	79
	31.97			31.97					80
125.00	72.10		61.91	134.01	283.55		394.46	678.01	81
			28.33	28.33	275.00	561.00	760.47	1,596.47	82
135.00	78.00		42.97	120.97	660.00		1,496.50	2,156.50	83
			32.82	32.82		410.84	1,180.37	1,591.21	84
13.00					107.50		466.20	573.70	85
190.12	45.00		25.05	70.05	735.40		3,636.86	4,372.26	86
			20.63	20.63	56.00		370.23	426.23	87
111.43									88
15.00		22.23		22.23	482.36			482.36	89
87.30	60.50	15.95		76.45	55.45		218.79	274.24	90
123.60			28.33	28.33			717.19	717.19	91
5.10			108.73	108.73					92
262.23			24.50	24.50		135.12	148.22	283.34	93
2,177.54									94
85.00	80.50		4.62	85.12			264.35	264.35	95
114.00							139.61	139.61	96
50.00	182.50		235.13	417.63					97
	19.50	24.70		44.20			642.05	642.05	98
50.00			44.45	44.45	233.25	280.93	630.11	1,144.29	99
94.00					164.23	711.90		876.13	100
2,123.78			18.68	18.68		535.06	28.75	563.81	101
189.80			21.85	21.85			265.10	265.10	102
					4.75		594.35	599.10	103
11.90			12.13	12.13			1.34	1.34	104
475.21	66.50		27.14	93.64	18.00		47.72	65.72	105
	23.14			23.14		2.00	100.36	102.36	106
	66.25	11.00		77.25		122.78	106.70	229.48	107
180.00			.48	.48	5.60	141.01		146.61	108
	61.20			61.20					109
50.00	60.00		.75	60.75					110

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	General Government					
		Municipal League			Other Expense		
		Dues	Other expense	Total Municipal League	Salaries and wages	Miscellaneous	Total other expense
	Grand Total	\$2,250.00	\$2,195.86	\$4,445.86	\$28,401.88	\$192,955.56	\$221,357.44
1	Des Moines	60.00		60.00		65,739.71	65,739.71
2	Sioux City		113.20	113.20	3,750.00	1,409.09	5,159.09
3	Davenport	60.00		60.00	2,603.00		2,603.00
4	Cedar Rapids	60.00		60.00	2,182.75	1,345.33	3,528.08
5	Waterloo	50.00	70.00	120.00		3,817.72	3,817.72
6	Council Bluffs		118.29	118.29		1,802.71	1,802.71
7	Dubuque	50.00		50.00	1,024.66		1,024.66
8	Ottumwa	40.00		40.00		3,251.05	3,251.05
9	Burlington		275.40	275.40		10,518.10	10,518.10
10	Clinton	40.00		40.00		4,268.48	4,268.48
11	Mason City	40.00		40.00		3,574.25	3,574.25
12	Ft. Dodge	40.00		40.00	3,863.25	690.57	4,553.82
13	Marshalltown	40.00		40.00	4,887.17	8,594.25	13,481.42
14	Muscatine				399.50	4,540.02	4,939.52
15	Iowa City	40.00		40.00		2,857.08	2,857.08
16	Keokuk	40.00		40.00	42.75	2,102.35	2,145.10
17	Ft. Madison	40.00	56.44	96.44		300.00	300.00
18	Boone	40.00		40.00	2,387.29	1,090.46	3,477.85
19	Newton	40.00		40.00		2,642.34	2,642.34
20	Ames	40.00		40.00		512.87	512.87
21	Oskaloosa		110.90	110.90		3,143.45	3,143.45
22	Creston	30.00		30.00		1,969.12	1,969.12
23	Centerville					355.44	355.44
24	Charles City	30.00		30.00		290.21	290.21
25	Oelwein		109.10	109.10		1,495.79	1,495.79
26	Cedar Falls	30.00		30.00			
27	Webster City		35.70	35.70		668.00	668.00
28	Fairfield	30.00		30.00		1,358.71	1,358.71
29	Shenandoah		41.00	41.00		427.29	427.29
30	Cherokee	30.00	79.50	109.50		431.65	431.65
31	Perry		61.59	61.59		953.27	953.27
32	Red Oak	30.00	38.08	68.08	385.36	190.00	575.36
33	Atlantic	30.00		30.00	606.48		606.48
34	Chariton	30.00		30.00		3,136.27	3,136.27
35	Spencer	30.00		30.00	316.50	2,678.23	2,994.73
36	Clarinda					525.17	525.17
37	Grinnell	20.00		20.00	311.90	914.31	1,226.21
38	Estherville	20.00		20.00		175.39	175.39
39	Washington		58.95	58.95		332.09	332.09
40	Le Mars		176.00	176.00		1,099.29	1,099.29
41	Knoxville	20.00		20.00			
42	Carroll	20.00		20.00		2,386.36	2,386.36
43	Decorah	20.00	51.10	71.10		1,264.58	1,264.58
44	Albia	20.00		20.00	20.00	835.71	855.71
45	Marion	40.00	2.00	42.00		5,874.71	5,874.71
46	West Des Moines	20.00		20.00			
47	Glenwood	20.00		20.00		449.84	449.84
48	Missouri Valley	20.00		20.00	68.00	984.18	1,052.18
49	Storm Lake	20.00		20.00	416.33	2,606.78	3,023.11
50	Iowa Falls	20.00	29.51	49.51	477.44	211.98	689.42
51	Eagle Grove	20.00	55.20	75.20		731.00	731.00
52	Algona	20.00		20.00			
53	Denison		71.25	71.25			
54	Mt. Pleasant	20.00		20.00	2,103.88		2,103.88
55	Independence	20.00		20.00		4,631.15	4,631.15

FOR YEAR ENDING MARCH 31, 1938

Protection of Life and Property								No. in order of population
Police Department				Fire Department				
Salaries and wages	Betterment or outlay	Miscellaneous	Total police department	Salaries and wages	Betterment or outlay	Miscellaneous	Total fire department	
\$1,449,888.18	\$ 60,281.17	\$159,631.35	\$1,669,800.70	\$1,455,773.50	\$391,404.86	\$262,284.30	\$2,109,462.66	
301,035.05	2,388.45	14,865.12	318,288.62	398,706.38	199,406.91	88,274.26	686,387.55	1
164,651.61	8,304.49	33,313.27	206,269.37	162,398.58	38,282.73	12,075.50	212,756.81	2
121,899.58	2,800.00	17,906.19	142,605.77	121,068.51	11,453.42	55,376.45	187,898.38	3
100,944.15	7,396.65	14,027.51	122,968.31	110,031.01	20,861.78	10,384.97	141,277.76	4
68,304.76	3,494.66	5,666.56	77,465.98	84,543.54	13,006.60	6,626.88	104,177.02	5
52,793.77	5,934.42	5,604.45	64,332.64	66,025.63	3,036.26	2,786.18	71,848.07	6
68,665.64	1,753.67	8,071.34	79,090.65	97,598.82	10,405.60	9,866.14	117,870.56	7
25,739.64	509.00	1,410.04	27,658.68	30,586.77	2,810.50	1,805.25	35,202.52	8
35,254.57	26.09	5,155.06	40,435.72	41,205.61	17,161.60	3,229.56	61,596.77	9
27,537.15	1,670.80	1,791.67	30,999.62	40,587.65	4,619.18	3,408.52	48,615.35	10
40,802.08	2,451.68	7,317.78	50,571.54	44,724.88	6,261.76	5,347.63	56,334.27	11
25,623.74	753.10	4,483.02	30,860.46	38,240.00	3,949.06	1,815.23	44,004.29	12
17,330.93	712.70	1,747.25	19,790.88	17,962.50		3,787.97	21,750.47	13
11,286.79		1,703.79	12,990.58	12,565.88		582.90	13,148.28	14
21,407.08		2,727.28	24,134.36	16,670.26		2,034.52	18,704.78	15
20,387.25	5,689.35	5,127.70	31,204.30	21,890.19	2,732.22	2,884.85	27,507.26	16
11,990.56			11,990.56	15,601.41		378.10	15,979.51	17
17,947.17	731.60	1,536.61	20,215.38	11,717.52	1,706.84	1,566.18	14,990.54	18
10,618.44		379.86	10,998.30	8,663.43		1,900.68	10,564.11	19
18,031.01	775.27	1,846.11	20,652.39	14,991.57	510.73	922.04	16,424.34	20
10,580.62	34.50	985.68	11,600.80	12,828.34	1,445.46	1,288.82	15,562.62	21
6,460.70	24.48	789.65	7,274.83	5,468.22	1,177.45	1,016.08	7,661.75	22
5,666.00	404.42		6,070.42	2,881.16	612.44		3,493.60	23
7,225.55	463.56	675.48	8,364.59	4,167.25	108.59	1,970.21	6,246.05	24
5,508.36		1,298.82	6,807.18	2,493.38	805.41	808.12	4,106.91	25
8,903.30	4,002.06	466.09	13,371.45	3,923.28	1,112.08	331.45	5,366.81	26
5,600.17	576.30	774.39	6,950.86	1,877.81	7,250.39	1,067.55	10,195.75	27
4,806.40	374.42		5,180.82	3,722.25	497.23	35.00	4,254.48	28
4,252.50	87.66	282.05	4,622.21	3,228.88	1,074.47	179.45	4,482.80	29
2,930.40		617.59	3,547.99	2,049.94	125.18	419.74	2,594.86	30
5,217.42	132.26	911.62	6,261.30	1,959.98	1,114.60	940.66	4,015.24	31
4,766.27	1,176.48		5,942.85	2,753.77	1,713.78	646.52	5,114.07	32
4,084.75	523.08	652.32	5,260.15	2,419.96	1,086.65	668.20	4,174.81	33
2,392.50			2,392.50	2,663.34			2,663.34	34
6,158.40	49.50	1,173.03	7,380.98	2,341.00	499.80	1,551.75	4,392.55	35
4,109.50		512.09	4,621.59	1,829.00	551.18	128.65	2,508.83	36
3,839.66	547.77	468.67	4,856.10	3,194.00	378.77	346.82	3,919.59	37
7,710.94		2,214.71	9,931.65	1,256.00		482.45	1,738.45	38
3,247.83		576.05	3,823.88	3,498.94	2,154.41	259.20	5,912.55	39
5,549.32	385.85		5,935.17	629.67	540.52	500.00	1,670.19	40
2,793.90		714.98	3,508.88	1,165.00	348.61	448.66	1,962.27	41
4,899.40	298.14	414.43	5,611.97	1,866.50	1,017.83	483.22	3,367.55	42
5,575.57	609.60	485.12	6,670.29	1,621.20		992.03	2,613.23	43
2,803.33	550.82	407.50	3,761.65	1,679.95	459.00	406.95	2,545.90	44
2,408.85	796.00	402.68	3,607.53	1,409.30	78.12	720.80	2,208.22	45
2,878.50		496.70	3,375.20	451.00	385.40	248.07	1,084.47	46
1,321.40	76.34		1,397.74	165.06	881.75	107.54	1,154.35	47
3,559.00			3,559.00	1,774.00	150.52	383.45	2,307.97	48
4,193.83			4,193.83	1,455.45	1,035.59	972.53	3,463.57	49
4,057.80	54.29	373.40	4,485.49	548.13	234.70	255.36	1,038.19	50
3,766.52	85.33		3,851.85	691.65	766.50	149.86	1,608.01	51
4,400.33		504.08	4,904.41	540.00	379.24	2,266.98	3,186.22	52
2,683.06		526.76	3,209.82	300.00		936.87	1,236.87	53
4,922.68	330.00	403.29	5,655.97	1,200.00	465.50	360.23	2,025.73	54
5,054.72	24.26	227.06	5,306.04	1,023.00	1,336.80	226.16	3,486.05	55

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	General Government						Total general government expenditures
		Municipal League			Other Expense			
		Dues	Other expense	Total Municipal League	Salaries and wages	Miscellaneous	Total other expense	
56	Waverly	20.00		20.00		779.00	779.00	3,603.90
57	Maquoketa	20.00	37.50	57.50				5,497.03
58	Anamosa	10.00		10.00		152.69	152.69	4,329.48
59	Indianola	20.00		20.00		672.64	672.64	1,868.42
60	Hampton		48.60	48.60		313.49	313.49	4,080.48
61	Jefferson	20.00		20.00		713.99	713.99	3,084.52
62	Manchester	20.00		20.00				2,578.65
63	Vinton		95.60	95.60		3,008.23	3,008.23	6,550.31
64	Pella					1,284.31	1,284.31	3,486.76
65	Sheldon	20.00		20.00		3,078.81	3,078.81	6,249.38
66	Belle Plaine		32.25	32.25		370.58	370.58	4,388.18
67	Eldora	20.00		20.00				815.26
68	Harlan	80.00		80.00		350.96	350.96	4,675.42
69	Nevada		38.10	38.10	595.98	259.85	855.83	3,459.47
70	Cresco	20.00		20.00		1,381.18	1,381.18	5,220.76
71	Clear Lake	20.00	71.00	91.00				3,393.04
72	Osage	20.00		20.00		195.75	195.75	1,596.28
73	Winterset	20.00		20.00				2,442.55
74	Osceola							3,056.25
75	Emmetsburg	20.00		20.00		33.00	33.00	6,786.09
76	Sac City	20.00		20.00		987.70	987.70	4,512.70
77	Bettendorf	20.00		20.00		1,022.26	1,022.26	4,438.09
78	Tama	20.00		20.00				1,981.77
79	Clarion	20.00	23.40	43.40		2,012.79	2,012.79	4,284.63
80	Onawa	20.00	20.70	40.70		935.47	935.47	3,181.45
81	Waukon	20.00		20.00		2,606.81	2,606.81	4,548.59
82	Hawarden		126.68	126.68		333.19	333.19	3,512.48
83	New Hampton	20.00		20.00	609.60		609.60	3,979.67
84	Sigourney							3,270.74
85	Monticello	20.00		20.00	118.65	138.42	257.07	2,134.42
86	Audubon	20.00		20.00		360.12	360.12	7,399.77
87	Humboldt	20.00		20.00		504.89	504.89	1,665.40
88	Bloomfield	30.00		30.00	25.99		25.99	1,731.15
89	Rock Rapids	20.00		20.00		321.28	321.28	2,195.64
90	Colfax	30.00		30.00		12.86	12.86	1,447.66
91	Ida Grove	20.00		20.00	1,020.00	182.40	1,202.40	3,421.51
92	Tipton					6.08	6.08	1,419.37
93	Marengo	20.00		20.00				1,943.78
94	Rockwell City	20.00		20.00		3,721.52	3,721.52	6,604.82
95	Hamburg	20.00		20.00		228.58	228.58	1,766.27
96	Bedford	20.00		20.00		1.65	1.65	1,372.06
97	Madrid	20.00	9.20	29.20		426.22	426.22	2,444.74
98	West Union	50.00		50.00		2,601.58	2,601.58	4,956.06
99	Dyersville	20.00		20.00	80.30	349.32	429.62	2,846.81
100	De Witt		69.65	69.65				2,288.76
101	Villisca		31.57	31.57		927.37	927.37	5,846.11
102	Corning					23.80	23.80	1,163.33
103	Forest City	20.00		20.00		606.86	606.86	1,990.54
104	Lake City	20.00		20.00		627.61	627.61	2,256.40
105	Leon	20.00		20.00		508.70	508.70	3,161.02
106	Mystic	10.00	38.40	58.40				926.85
107	Toledo	10.00		10.00				1,478.34
108	Eldon	10.00		10.00		307.20	307.20	1,574.05
109	Stuart	10.00		10.00	105.00	1,275.83	1,380.83	1,921.06
110	Seymour	10.00		10.00		145.22	145.22	910.12

FOR YEAR ENDING MARCH 31, 1938—Continued

Protection of Life and Property								No. in order of population
Police Department				Fire Department				
Salaries and wages	Betterment or outlay	Miscellaneous	Total police department	Salaries and wages	Betterment or outlay	Miscellaneous	Total fire department	
2,782.60		493.98	3,276.58	1,565.20	648.00	1,239.78	3,452.98	56
3,395.98	544.21	285.67	4,225.86	542.00	1,307.44	202.63	2,052.07	57
2,298.20		63.08	2,361.28	485.00	362.54	183.50	1,031.04	58
2,913.91		69.95	2,983.86	685.50		391.23	1,076.73	59
2,903.22	808.55	492.71	4,204.48	948.50	104.04	995.18	2,047.72	60
1,363.83		3.16	1,366.99	353.50	382.20	443.10	1,178.80	61
4,636.21			4,636.21	662.45	375.00	338.99	1,376.44	62
3,591.64		589.98	4,181.62	766.50	4,281.64	676.88	5,725.02	63
2,685.87			2,685.87			944.37	944.37	64
3,984.19	123.17	319.86	4,427.22	464.75	116.82	358.59	939.66	65
4,500.00		55.50	4,555.50	476.80	385.00	132.30	994.10	66
1,740.55		155.85	1,896.40	363.48	407.80	320.29	1,091.57	67
1,431.53		260.80	1,692.33	130.50	490.00	472.88	1,093.38	68
2,489.90		317.77	2,807.67	492.25		514.21	1,006.46	69
2,571.41	660.35	389.76	3,621.52	497.08	795.90	771.01	2,063.99	70
2,814.09		120.28	2,934.37	480.66	156.80	476.59	1,114.05	71
2,188.13			2,188.13	812.20		1,150.50	1,962.70	72
2,503.68	547.65	173.11	3,224.44	632.00	81.51	1,186.13	1,899.64	73
2,155.79			2,155.79		968.19	433.38	1,401.57	74
1,979.75		185.60	2,165.41	548.00	502.00	284.85	1,335.45	75
2,583.35		24.12	2,607.47	241.62	662.22	219.19	1,123.03	76
2,106.00	121.47	850.17	3,077.64		3,263.00	4,372.64	7,635.64	77
2,204.70	75.03		2,279.73	529.46	768.11		1,297.57	78
2,514.60	7.68	46.26	2,568.54	306.00	290.56	82.37	678.93	79
2,442.10			2,442.10		145.24	174.04	319.28	80
2,165.65			2,165.65	26.80	67.20	238.68	332.68	81
3,055.00		14.52	3,069.52	300.00	43.00	536.75	879.75	82
2,360.71	100.00		2,460.71		816.67	300.00	1,116.67	83
2,325.54			2,325.54		561.69		561.69	84
2,599.75	.50	18.83	2,614.08	237.95	265.12	7.56	510.63	85
3,440.70	27.35	50.26	3,518.31	789.45	225.15	622.95	1,637.55	86
2,020.00			2,020.00	391.00	401.00	139.85	931.94	87
2,510.85		11.10	2,521.95	220.00		285.82	505.82	88
3,300.87		86.51	3,387.38	45.00	204.13	2,000.00	2,249.13	89
1,137.10		6.12	1,143.22	199.95		74.07	274.02	90
1,816.45		9.67	1,826.12	217.45	472.32	31.79	721.56	91
1,518.68		58.73	1,577.41	325.00	191.82	634.61	1,151.43	92
1,814.20	6.01	91.22	1,911.43	217.00	129.43	180.33	526.76	93
1,262.10			1,262.10	378.00	237.23	411.65	1,026.88	94
1,200.00	100.05	153.50	1,453.55	45.00	167.77	108.65	321.42	95
1,186.60			1,186.60	153.00		157.73	310.73	96
2,405.50		130.61	2,536.11	13.00	364.60	76.06	453.66	97
1,287.30		57.62	1,344.92	237.70		255.83	493.53	98
1,800.50		109.18	1,909.68	131.00	974.14	178.75	1,283.89	99
3,341.65		260.67	3,602.32	300.00	933.84	158.72	1,392.56	100
1,349.50	19.73	50.58	1,419.81	341.25	384.24	372.11	1,097.60	101
1,449.55		90.22	1,539.77	50.00		662.35	712.35	102
1,020.00		11.31	1,031.31	178.25	299.05	615.30	1,092.60	103
1,888.28	140.37	63.92	2,092.57	293.45	241.62	362.52	897.59	104
1,348.80		90.22	1,439.02	369.25	319.27	113.00	801.52	105
1,039.75			1,039.75			374.39	374.39	106
1,506.28			1,506.28	184.50	71.15	265.24	520.89	107
1,309.50		138.39	1,447.89	190.00	609.80	101.77	901.57	108
2,279.59			2,279.59	200.00	641.99		841.99	109
780.00			780.00		295.18		295.18	110

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Protection of Life and Property				
		Municipal and Police Court				Salaries and wages
		Salaries and wages	Betterment or outlay	Miscellaneous	Total municipal and police court	
	Grand Total.....	\$ 93,375.70	\$ 316.92	\$ 33,118.67	\$126,811.29	\$ 84,915.48
1	Des Moines.....	37,725.93	67.50	15,989.90	53,783.33	17,962.40
2	Sioux City.....	13,904.92		6,657.02	20,561.94	6,672.50
3	Davenport.....	3,480.00			3,480.00	7,500.00
4	Cedar Rapids.....	1,875.00	70.72		1,945.72	8,582.00
5	Waterloo.....	8,224.92	178.70	3,361.47	11,765.09	11,915.00
6	Council Bluffs.....	8,951.07		641.60	9,592.67	4,281.33
7	Dubuque.....	1,500.00		40.40	1,540.40	9,080.00
8	Ottumwa.....	1,488.36		222.64	1,711.00	1,815.00
9	Burlington.....	1,500.00			1,500.00	4,320.00
10	Clinton.....	3,150.00		857.43	4,007.43	
11	Mason City.....					
12	Ft. Dodge.....	1,250.00		1.68	1,251.68	5,145.27
13	Marshalltown.....	3,150.00		926.78	4,076.78	1,500.00
14	Muscatine.....					3.00
15	Iowa City.....	1,000.00		46.16	1,046.16	2,318.50
16	Keokuk.....	1,000.00			1,000.00	
17	Ft. Madison.....					616.97
18	Boone.....					431.07
19	Newton.....			602.45	602.45	
20	Ames.....	2,872.00		43.81	2,915.81	1,250.10
21	Oskaloosa.....					
22	Creston.....					67.50
23	Certerville.....					
24	Charles City.....			285.50	285.50	
25	Oelwein.....	1,480.00			1,480.00	
26	Cedar Falls.....					624.34
27	Webster City.....	690.00			690.00	
28	Fairfield.....					
29	Shenandoah.....			14.65	14.65	
30	Cherokee.....					
31	Perry.....					
32	Red Oak.....	42.00			42.00	
33	Atlantic.....					
34	Chariton.....					
35	Spencer.....					
36	Clarinda.....					
37	Grinnell.....					97.50
38	Estherville.....					
39	Washington.....					
40	Le Mars.....					
41	Knoxville.....					
42	Carroll.....					
43	Decorah.....			7.00	7.00	
44	Albia.....			181.38	181.38	
45	Marion.....			3,015.94	3,015.94	
46	West Des Moines.....					
47	Glenwood.....					
48	Missouri Valley.....					35.00
49	Storm Lake.....					
50	Iowa Falls.....					
51	Eagle Grove.....					230.00
52	Algona.....					
53	Denison.....					
54	Mt. Pleasant.....					
55	Independence.....					

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Protection of Life and Property				
		Municipal and Police Court				Salaries and wages
		Salaries and wages	Betterment or outlay	Miscellaneous	Total municipal and police court	
56	Waverly					300.00
57	Maquoketa					
58	Anamosa					
59	Indianola					
60	Hampton					
61	Jefferson					73.00
62	Manchester					
63	Vinton					
64	Pella					
65	Sheldon					
66	Belle Plaine					
67	Eldora					
68	Harlan					
69	Nevada					
70	Cresco					
71	Clear Lake					
72	Osage					
73	Winterset					
74	Osceola					
75	Emmetsburg			4.67	4.67	
76	Sac City					
77	Bettendorf					
78	Tama					
79	Clarion					
80	Onawa					
81	Waukon					
82	Hawarden					
83	New Hampton			1.85	1.85	
84	Sigourney					
85	Monticello					
86	Audubon					
87	Humboldt					
88	Bloomfield					
89	Rock Rapids					
90	Colfax			7.20	7.20	
91	Ida Grove					
92	Tipton					
93	Marengo					
94	Rockwell City					84.00
95	Hamburg					
96	Bedford					
97	Madrid					
98	West Union	30.00			30.00	
99	Dyersville					
100	De Witt					
101	Villisca					
102	Corning			103.34	103.34	
103	Forest City					
104	Lake City					
105	Leon	59.50		15.80	75.30	11.00
106	Mystic					
107	Toledo					
108	Eldon	2.00			2.00	
109	Stuart					
110	Seymour					

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[illegible]

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Health Department			
		General Expense			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general expense
	Grand Total.....	\$ 143,261.55	\$ 2,875.84	\$ 20,979.82	\$ 167,117.21
1	Des Moines.....	55,032.03		2,628.22	57,660.25
2	Sioux City.....	21,489.75		5,205.62	26,695.37
3	Davenport.....	12,089.40	1,905.80	1,593.07	15,588.27
4	Cedar Rapids.....	6,622.50	105.21	385.74	7,113.45
5	Waterloo.....	1,408.65		677.20	2,085.85
6	Council Bluffs.....	5,280.00		245.10	5,525.10
7	Dubuque.....	10,930.00	395.00	2,415.25	13,740.25
8	Ottumwa.....	2,196.64		429.03	2,625.67
9	Burlington.....	450.00		1,418.91	1,868.91
10	Clinton.....	560.00	182.49	79.94	822.43
11	Mason City.....	5,097.91	268.03	1,524.55	7,490.49
12	Ft. Dodge.....	2,100.00		547.07	2,647.07
13	Marshalltown.....				
14	Muscatine.....	467.50		29.06	496.56
15	Iowa City.....	1,950.00		255.74	2,205.74
16	Keokuk.....	2,489.00		304.19	2,793.19
17	Ft. Madison.....	300.00		113.50	413.50
18	Boone.....	700.00		122.22	822.22
19	Newton.....	56.59			56.59
20	Ames.....	1,365.84		58.68	1,424.52
21	Oskaloosa.....	937.50		39.38	976.88
22	Creston.....			2.60	2.60
23	Centerville.....	71.50			71.50
24	Charles City.....	749.90		169.48	919.38
25	Oelwein.....			108.67	108.67
26	Cedar Falls.....	1,565.24		717.88	2,283.12
27	Webster City.....	151.07		13.65	164.72
28	Fairfield.....	713.50		2.00	715.50
29	Shenandoah.....	108.00			108.00
30	Cherokee.....	341.00		8.50	349.50
31	Perry.....	526.49		360.14	886.63
32	Red Oak.....	300.00		8.40	308.40
33	Atlantic.....	150.00			150.00
34	Chariton.....	100.00			100.00
35	Spencer.....				
36	Clarinda.....	100.00			100.00
37	Grinnell.....	840.00			840.00
38	Estherville.....				
39	Washington.....	270.00			270.00
40	Le Mars.....	50.00		5.00	55.00
41	Knoxville.....				
42	Carroll.....				
43	Decorah.....	165.00			165.00
44	Albia.....	100.00		10.37	110.37
45	Marion.....			3.28	3.28
46	West Des Moines.....	2.00		12.60	14.60
47	Glenwood.....	155.00			155.00
48	Missouri Valley.....	260.40			260.40
49	Storm Lake.....	600.00			600.00
50	Iowa Falls.....	25.00		3.06	28.06
51	Eagle Grove.....	26.20	7.30		33.50
52	Algona.....	295.00			295.00
53	Denison.....	316.51		590.13	906.64
54	Mt. Pleasant.....				
55	Independence.....				

FOR YEAR ENDING MARCH 31, 1938—Continued

Health Department								No. in order of population
Sewers and Sewage Disposal				Refuse and Garbage Disposal				
Salaries and wages	Betterment or outlay	Miscellaneous	Total sewers and sewage disposal	Salaries and wages	Betterment or outlay	Miscellaneous	Total refuse and garbage disposal	
\$ 407,761.31	\$624,325.02	\$311,191.82	\$1,343,278.15	\$218,637.52	\$12,599.83	\$74,174.56	\$305,411.91	
135,999.16	7,686.64	164,130.40	307,816.20	57,447.69	200.00	3,379.40	61,027.09	1
35,507.00	11,190.02	6,685.28	53,382.30	3,388.33		24,990.82	28,379.15	2
6,438.41		5,017.90	11,456.31	19,758.07	1,343.02	5,363.60	26,464.69	3
14,991.40	3,812.27	5,580.70	24,384.37	20,862.60	4,915.88	1,170.63	26,949.11	4
14,559.51		4,649.65	19,209.16	17,976.75		471.97	18,448.72	5
22,843.36	48,016.12	6,136.87	76,996.35	11,697.78	2,030.00	3,054.93	16,782.71	6
10,750.76		2,644.44	13,395.20	9,654.51		19,400.69	29,055.20	7
1,740.32	5,220.00	2,250.38	9,210.70	4,454.50		4,715.34	9,169.84	8
5,188.74	10.40	1,961.81	7,110.95	9,120.80			9,120.80	9
8,828.71	856.93	3,073.91	12,759.55	11,978.73	827.73	3,588.92	16,395.38	10
4,033.38	63.86	36,546.68	40,643.92	7,806.50	2,000.00	1,362.65	11,169.15	11
11,119.58	387,225.02	4,311.75	402,656.35	4,496.43	189.00	243.51	4,928.94	12
2,513.80		1,086.25	3,600.05	540.00			540.00	13
7,301.70	2,257.67		9,559.37	1,731.55			1,731.55	14
13,751.95	737.18	6,400.74	20,889.87	1,101.72		2,332.35	3,434.07	15
751.80	178.80	839.56	1,770.16	1,662.80		861.17	2,523.97	16
552.41	3,616.00	1,015.34	5,183.75	3,345.25			3,345.25	17
2,576.87	7.99	305.39	2,890.25	2,324.05		73.21	2,397.26	18
9,578.20		6,473.87	16,052.07	3,000.00		97.73	3,157.73	19
5,518.38		599.00	6,117.38		1,054.16		1,054.16	20
6,707.10	1,072.99	2,661.92	10,442.01	1,232.75		25.85	1,258.60	21
1,690.48	29.42	1,449.91	3,169.81	237.75			237.75	22
1,198.90	582.92		1,781.82	222.00			222.00	23
3,012.97	429.24	2,555.75	5,997.96	1,355.50		29.22	1,384.72	24
4,614.91		1,083.24	5,698.15	1,930.12		359.50	2,289.62	25
6,309.41			6,309.41	953.70			953.70	26
1,224.59		1,196.82	2,421.41			200.00	200.00	27
2,311.16	1,159.66	879.95	4,350.77	520.80	8.42		529.22	28
168.12			168.12	119.00			119.00	29
52.02		330.42	382.44	438.00		9.86	447.86	30
5,962.89	1,426.30	189.85	7,579.04	12.80		397.82	410.62	31
1,784.49	1,087.25		2,871.74	582.50			582.50	32
415.18	1,873.67	55.32	2,344.17	1,411.83		24.57	1,436.40	33
1,348.45		378.31	1,726.76					34
1,268.16	108,113.41	1,132.86	110,514.43	16.80		325.00	341.80	35
				180.00		93.20	273.20	36
2,136.93	1,200.23	366.41	3,703.57					37
440.45	1,501.90	207.53	2,149.88	742.50		7.57	750.07	38
2,665.71		1,349.17	4,014.88	858.93		94.62	953.55	39
515.64	12.00		527.64			360.00	360.00	40
438.85	1,776.61	37.80	2,253.26					41
2,972.34	115.85	2,578.64	5,666.83	422.40		15.27	437.67	42
1,772.18		1,914.34	3,686.52	647.53		4.98	652.51	43
1,055.60		322.22	1,377.82	216.00			216.00	44
1,148.81	85.28	534.31	1,768.40	360.00			360.00	45
		2,500.00	2,500.00			30.00	30.00	46
94.30	709.36	1.12	804.78	70.00			70.00	47
305.85	69.50		375.35					48
2,962.96	231.82	2,375.81	5,570.59	281.25			281.25	49
263.75	182.58	315.50	761.83	540.00			540.00	50
1,041.88	243.69		1,285.57	566.35			566.35	51
1,624.37		730.42	2,354.79					52
		167.40	167.40					53
963.10			963.10	534.22			534.22	54
2,937.69	6,262.64	930.36	10,130.69	34.00			34.00	55

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Health Department			
		General Expense			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general expense
56	Waverly				
57	Maquoketa	50.00			50.00
58	Anamosa				
59	Indianola			52.82	52.82
60	Hampton	286.83		142.11	528.94
61	Jefferson				
62	Manchester	130.85			130.85
63	Vinton	50.00		15.30	65.30
64	Pella				
65	Sheldon	50.00			50.00
66	Belle Plaine	33.00		3.14	36.14
67	Eldora	545.00			545.00
68	Harlan	25.00			25.00
69	Nevada				
70	Cresco	100.00			100.00
71	Clear Lake	150.00			150.00
72	Osage				
73	Winterset				
74	Osceola	815.10			815.10
75	Emmetsburg				
76	Sac City				
77	Bettendorf	112.50		5.71	118.21
78	Tama				
79	Clarion				
80	Onawa				
81	Waukon	34.00			34.00
82	Hawarden				
83	New Hampton				
84	Sigourney			233.10	233.10
85	Monticello	21.00			21.00
86	Audubon	100.00			100.00
87	Humboldt				
88	Bloomfield	27.50			27.50
89	Rock Rapids			292.07	292.07
90	Colfax	83.50			83.50
91	Ida Grove				
92	Tipton	57.00			57.00
93	Marengo			25.43	25.43
94	Rockwell City				
95	Hamburg				
96	Bedford				
97	Madrid	100.00		13.38	113.38
98	West Union	27.00		15.01	42.01
99	Dyersville	37.75		7.50	45.25
100	De Witt				
101	Villisca	50.00			50.00
102	Corning	50.00			50.00
103	Forest City	83.00		63.97	146.97
104	Lake City			22.05	22.05
105	Leon				
106	Mystic				
107	Toledo				
108	Eldon	7.40	12.01		19.41
109	Stuart				
110	Seymour	20.00			20.00

FOR YEAR ENDING MARCH 31, 1938—Continued

Health Department								No. in order of population
Sewers and Sewage Disposal				Refuse and Garbage Disposal				
Salaries and wages	Betterment or outlay	Miscellaneous	Total sewers and sewage disposal	Salaries and wages	Betterment or outlay	Miscellaneous	Total refuse and garbage disposal	
2,099.31	4,098.93	1,447.76	7,646.00	495.25		28.80	524.05	56
617.80	930.46	16.50	1,564.76	157.50		16.03	173.53	57
468.57	41.28	354.94	864.79					58
1,247.46		106.34	1,353.80	990.40			990.40	59
1,032.60	291.36	148.36	1,472.32	325.00		5.80	330.80	60
803.93		259.86	1,063.79	408.33			408.33	61
	640.61		640.61	294.00			294.00	62
864.14	203.29	1,008.01	2,075.44	521.66		33.68	555.34	63
898.33	825.60	78.00	1,801.93					64
52.73		26.48	79.21	780.00		50.31	830.31	65
49.85	500.00	14.58	564.43			25.00	25.00	66
1,521.19		591.79	2,112.98	50.00			50.00	67
739.80	456.61	388.83	1,585.24	575.65		25.71	601.36	68
1,059.38		800.18	1,859.56					69
1,866.20	5,080.62	964.92	7,911.74	332.50			332.50	70
842.73		73.24	915.97	427.30		60.62	487.92	71
1,861.22		422.06	2,283.28	790.67		368.31	1,158.98	72
600.00		92.75	692.75	79.00			79.00	73
900.62	225.00		1,125.62					74
235.05		97.92	332.97	82.95	6.70		89.65	75
1,250.83	1,436.37	616.53	3,303.73					76
738.10		8.79	746.89	1,430.90			1,430.90	77
1,017.52	479.34	4,823.15	6,320.01					78
1,470.81	73.55	3,086.47	4,630.83	991.77		99.54	1,091.31	79
744.75	40.00	581.10	1,365.85	300.00			300.00	80
544.72	159.22	23.09	727.03	390.00			390.00	81
100.22		188.90	289.12	45.50		4.00	49.50	82
587.99	1,242.79	44.36	1,875.14					83
130.00		5.92	135.92					84
62.85	58.69		121.54					85
39.02	984.01	58.57	1,081.60					86
443.65	2,882.14	5.00	3,330.79	157.25			157.25	87
93.25	78.40	6,380.99	6,552.64	180.00			180.00	88
				202.95		26.00	318.95	89
11.10		7.14	18.24					90
629.29	453.14	77.43	1,159.86	150.55	9.92		160.47	91
93.00		95.34	188.34	500.00			500.00	92
		53.74	53.74					93
120.00		296.22	416.22	210.00		203.38	413.38	94
								95
248.20	1,021.05	24.78	1,294.03					96
620.75	372.65	5.57	998.97	17.60			17.60	97
286.44	116.25	.36	403.05	309.90		100.00	409.90	98
87.47	85.42		172.89					99
1,871.25	48.64	3.92	1,923.81	240.00			240.00	100
11.50			11.50	13.35			13.35	101
638.60	758.74	907.15	2,304.49					102
518.96	480.98	785.57	1,785.51	120.00		35.00	155.00	103
35.00	91.28	24.12	150.40	63.00	15.00	8.00	86.00	104
912.55	458.92	47.40	1,418.87	16.00			16.00	105
				3.75			3.75	106
420.00	339.73	192.39	952.12					107
								108
367.90	230.23		598.13					109
	94.50		94.50					110

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Health Department				
		Miscellaneous				Grand total Health Department
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
	Grand Total.....	\$14,084.57	\$57,806.32	\$15,569.07	\$87,459.96	\$1,903,267.23
1	Des Moines.....	6,315.05		3,065.33	9,380.38	435,883.92
2	Sioux City.....					108,456.82
3	Davenport.....					53,509.27
4	Cedar Rapids.....	1,500.00		2,100.00	3,600.00	62,046.93
5	Waterloo.....					39,743.73
6	Council Bluffs.....	2,138.00	52,775.98	645.45	55,559.43	154,863.59
7	Dubuque.....	1,805.00	2,510.32	706.94	5,022.26	61,212.91
8	Ottumwa.....					21,006.21
9	Burlington.....					18,100.66
10	Clinton.....					29,977.36
11	Mason City.....					59,303.56
12	Ft. Dodge.....					410,232.36
13	Marshalltown.....			2.00	2.00	4,142.05
14	Muscatine.....					11,787.48
15	Iowa City.....					26,529.68
16	Keokuk.....					7,087.32
17	Ft. Madison.....					8,942.50
18	Boone.....	537.50		99.21	636.71	6,746.44
19	Newton.....			197.36	197.36	19,463.75
20	Ames.....					8,596.06
21	Oskaloosa.....					12,677.49
22	Creston.....					3,410.16
23	Centerville.....					2,075.32
24	Charles City.....					8,302.06
25	Oelwein.....					8,096.44
26	Cedar Falls.....					9,546.23
27	Webster City.....					2,786.13
28	Fairfield.....			426.07	426.07	6,021.56
29	Shenandoah.....	18.00			18.00	413.12
30	Cherokee.....					1,179.80
31	Perry.....					8,876.29
32	Red Oak.....		413.85		413.85	4,176.49
33	Atlantic.....					3,930.57
34	Chariton.....			1,567.32	1,567.32	3,394.08
35	Spencer.....					110,856.23
36	Clarinda.....	133.50	240.00	29.78	403.28	776.48
37	Grinnell.....					4,543.57
38	Estherville.....		385.40	98.89	484.29	3,384.24
39	Washington.....			919.78	919.78	6,158.21
40	Le Mars.....			328.64	328.64	1,271.28
41	Knoxville.....					2,253.26
42	Carroll.....					6,104.50
43	Decorah.....					4,504.03
44	Albia.....					1,704.19
45	Marion.....	120.00		201.08	321.08	2,452.76
46	West Des Moines.....					2,544.60
47	Glenwood.....			1,637.26	1,637.26	2,667.04
48	Missouri Valley.....					635.71
49	Storm Lake.....	93.00		16.60	109.60	6,561.44
50	Iowa Falls.....	713.24	20.60	578.08	1,311.92	2,641.81
51	Eagle Grove.....		486.67	10.80	497.47	2,382.89
52	Algona.....			540.00	540.00	3,189.79
53	Denison.....					1,074.04
54	Mt. Pleasant.....					1,497.32
55	Independence.....					10,164.69

FOR YEAR ENDING MARCH 31, 1938—Continued

Street Department								No. in order of population
General Street Expense				Street Cleaning				
Salaries and wages	Betterment or out-lay	Miscellaneous	Total general street expense	Salaries and wages	Betterment or out-lay	Miscellaneous	Total street cleaning	
\$ 576,150.02	\$120,250.73	\$314,466.39	\$1,010,867.14	\$350,326.53	\$29,036.02	\$77,497.20	\$456,859.75	
190,386.74		117,008.31	307,395.05	84,516.56	1,531.61	6,836.21	92,884.38	1
24,271.89	24,288.30	18,296.65	66,856.84	34,831.79		9,002.10	43,833.89	2
14,170.00	650.00		14,820.00	45,133.78	2,510.13	28,284.41	75,928.32	3
31,565.56	2,833.03	4,714.16	39,112.75	32,106.81	470.95	456.54	33,034.30	4
22,278.07	1,776.78	9,064.48	33,119.33	9,948.29	8,597.70	963.67	19,509.66	5
2,850.00	852.53	629.58	4,332.11	11,498.18	132.43	1,014.60	12,645.21	6
7,951.54	61.04	3,550.88	11,563.46	14,815.51		4,128.60	18,944.11	7
1,984.69		1,855.42	3,840.11	3,573.20		2,207.42	5,780.62	8
8,868.45	2,314.66	5,246.75	16,429.86	8,628.55		2,081.61	10,710.16	9
6,841.30	295.00	1,959.07	9,095.37	6,742.37	10.00	942.16	7,694.53	10
4,507.32	448.38	869.79	5,825.49	2,759.85		2,028.06	4,787.91	11
6,858.16	2,886.83	4,526.02	14,271.01	4,488.46	324.46	1,682.83	6,495.75	12
9,248.23		6,080.76	15,328.99					13
11,241.73		1,902.31	13,144.04					14
16,046.21	848.50	3,231.53	20,126.24	993.30		1,361.93	2,355.23	15
13,667.36	7,907.86	4,287.69	25,862.91					16
3,285.75		2,636.21	5,921.96					17
4,780.15	3,908.56	3,170.16	11,858.87	868.00		33.00	901.00	18
12,563.60	1,860.00	8,283.17	22,706.77	6,009.92			6,009.92	19
14,547.42	25,120.71	468.54	40,136.67	5,635.84			5,635.84	20
1,338.70	1,750.86	1,684.59	4,774.15	2,572.45		563.91	3,136.36	21
6,075.46		1,047.23	7,122.69					22
				240.00			240.00	23
8,168.16		8,542.18	16,710.34			268.15	268.15	24
4,371.90		1,159.19	5,531.09					25
7,778.02	5,450.33	4,633.47	17,861.82					26
1,598.92		2,327.34	3,926.26	2,256.64		146.52	2,403.16	27
3,840.11		2,289.09	6,129.20	2,003.91	33.76		2,037.67	28
1,200.00		966.48	2,166.48	2,056.01	896.10	370.66	3,322.77	29
478.43		843.53	1,321.96	1,110.02		254.44	1,364.46	30
2,819.38		3,701.69	6,521.07	1,054.60	70.49	112.59	1,237.68	31
2,901.03	3,588.61		6,489.64	949.57	48.14		997.71	32
3,295.75		2,234.58	5,530.33	1,872.34		41.67	1,914.01	33
10.00		101.83	111.83	1,161.59		865.83	2,027.42	34
1,286.10	1,351.63	1,876.04	4,513.77	1,977.81		196.83	2,174.64	35
1,730.00	1,146.44	506.47	3,382.91	1,452.15	90.20	2.42	1,544.77	36
1,853.84	2,325.67	574.71	4,754.22	1,800.67			1,800.67	37
719.08		2,341.62	3,060.70	1,164.36			1,164.36	38
4,510.82		2,596.28	7,107.10					39
3,504.68		2,480.47	5,985.15	1,296.75	643.64		1,940.39	40
5,163.36	7,000.00	2,371.00	14,534.36	1,258.14			1,258.14	41
943.66		1,163.75	2,107.41	1,296.71			1,296.71	42
2,849.31		4,520.65	7,369.96	1,156.66		528.57	1,685.23	43
1,187.00		52.93	1,239.93	1,387.25		1,012.37	2,399.62	44
1,264.56		847.61	2,112.17	870.11		18.94	889.05	45
1,463.00	65.20	132.83	1,661.03	623.33		266.54	889.87	46
535.00		409.98	944.98	14.50			14.50	47
				102.80		78.41	181.21	48
180.30			180.30	2,506.00	936.00		3,442.00	49
1,736.73	514.00	400.05	2,650.78	1,090.73			1,090.73	50
886.16	1,691.09		2,577.25	1,632.77	670.31		2,303.08	51
		6,104.82	6,104.82	9,966.79	3,683.20	5,582.76	19,232.75	52
2,436.29		2,111.71	4,548.00					53
24.00		487.67	511.67	1,621.28	1,643.31	1,557.47	4,822.06	54
5,259.21	3,974.87	2,963.97	12,198.05	296.65			296.65	55

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Health Department				
		Miscellaneous				Grand total Health Department
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
56	Waverly					8,170.05
57	Maquoketa					1,788.29
58	Anamosa					864.72
59	Indianola					2,397.02
60	Hampton					2,342.06
61	Jefferson					1,472.12
62	Manchester					1,196.93
63	Vinton			131.47	131.47	2,606.08
64	Pella					1,801.93
65	Sheldon		888.26		888.26	1,847.78
66	Belle Plaine					625.57
67	Eldora					2,707.98
68	Harlan					2,211.60
69	Nevada					1,859.56
70	Cresco					8,344.24
71	Clear Lake					1,553.89
72	Osage					3,442.26
73	Winterset					771.75
74	Osceola					1,940.72
75	Emmetsburg					422.62
76	Sac City					5,303.73
77	Bettendorf					2,296.00
78	Tama			1,163.57	1,163.57	7,483.58
79	Clarion					5,722.14
80	Onawa					1,665.85
81	Waukon	187.00		6.44	193.44	1,344.47
82	Hawarden					338.62
83	New Hampton					1,875.14
84	Sigourney					369.02
85	Monticello					142.54
86	Audubon					1,181.60
87	Humboldt			250.61	250.61	3,738.65
88	Bloomfield					6,760.14
89	Rock Rapids					611.02
90	Colfax	13.10		12.61	25.71	127.45
91	Ida Grove					1,320.33
92	Tipton	391.18		789.63	1,180.81	1,926.15
93	Marengo					79.17
94	Rockwell City					829.60
95	Hamburg	120.00			120.00	120.00
96	Bedford					1,294.03
97	Madrid					1,129.95
98	West Union					854.96
99	Dyersville					218.14
100	De Witt					2,163.81
101	Villisca					74.85
102	Corning					2,354.49
103	Forest City					2,087.48
104	Lake City					258.45
105	Leon					1,434.87
106	Mystic			44.15	44.15	47.90
107	Toledo					952.12
108	Eldon					19.41
109	Stuart		85.24		85.24	683.37
110	Seymour					114.50

FOR YEAR ENDING MARCH 31, 1938—Continued

Street Department								No. in order of population
General Street Expense				Street Cleaning				
Salaries and wages	Betterment or out-lay	Miscellaneous	Total general street expense	Salaries and wages	Betterment or out-lay	Miscellaneous	Total street cleaning	
4,949.28		3,196.78	8,146.06	439.20		93.20	532.40	56
2,005.47	1,630.79	643.36	4,279.62	1,162.38	129.53	881.52	2,173.43	57
								58
3,820.11	953.98	1,536.14	6,310.23					59
2,272.77		903.50	3,176.27	560.08	24.32	17.72	602.12	60
2,043.75	1,247.17		3,290.92	1,214.70		1.47	1,216.17	61
1,793.21			1,793.21	502.50			502.50	62
1,708.90		3,305.38	5,014.28	320.09			320.09	63
1,673.58			1,673.58			924.96	924.96	64
3,689.59		1,480.48	5,170.07	693.90	34.17		728.07	65
2,308.77		34.17	2,342.94	1,336.55	2,554.51	1,131.45	5,022.51	66
1,464.66		426.43	1,891.09	821.97			821.97	67
1,640.30		462.64	2,102.94	739.50		10.26	749.76	68
1,251.33		1,752.39	3,003.72	1,109.71		303.84	1,413.55	69
3,125.99		2,916.96	6,042.95	498.50			498.50	70
853.01		1,541.02	2,394.03	1,233.63		202.06	1,435.69	71
432.55		1,257.92	1,690.47	2,218.80			2,218.80	72
4,097.83		2,047.02	6,144.85	240.00			240.00	73
1,005.00	1,622.56		2,627.56	308.40			308.40	74
2,995.95		719.27	3,715.22	225.67		3.26	228.93	75
3,092.26	3,697.25		6,789.51	470.21			470.21	76
3,467.47		7,099.77	10,567.24					77
1,941.00	1,023.03		2,964.03	640.00	4.00		644.00	78
1,346.40		486.51	1,832.91	946.67	30.64	21.27	998.58	79
1,068.61		920.60	1,989.21	1,046.75			1,046.75	80
1,954.07		629.52	2,583.59	459.27		363.90	823.17	81
1,692.77	1,000.00	1,888.55	4,581.32	460.00		20.87	480.87	82
1,637.60	158.54		1,796.14	641.81	488.89	72.00	1,202.70	83
1,000.00	750.00	322.23	2,072.23	660.00	14.48		674.48	84
				1,408.44	508.98	1.52	1,918.94	85
2,460.13		3,420.92	6,881.05	264.85			264.85	86
1,199.40		3,224.62	4,424.02	558.85	107.57		666.42	87
2,826.78		1,247.65	4,074.43	1,052.50			1,052.50	88
3,283.52		1,416.50	4,700.02	1,738.36	46.70	131.34	1,916.40	89
392.15		322.32	714.47	104.20			104.20	90
1,009.26		531.59	1,540.85	1,284.24	223.03	80.67	1,587.94	91
712.00		3.89	715.89	850.52		45.24	895.76	92
810.00	241.27	175.96	1,227.23			161.45	161.45	93
2,225.00		1,669.66	3,894.66					94
460.00		179.14	639.14	470.40	88.73	15.77	574.90	95
644.42		1,118.44	1,762.86	607.00		33.92	640.92	96
740.82		39.29	780.11	27.06			27.06	97
634.89		1,581.50	2,216.39	198.23			198.23	98
	26.16		26.16	367.14			367.14	99
308.50		993.11	1,301.61	1,316.19	2,274.68	27.48	3,618.35	100
496.63	121.08	809.91	1,427.62	194.81			194.81	101
1,195.65		2,422.66	3,618.31					102
1,190.69		841.31	2,032.00					103
55.00		294.21	349.21	17.65	12.24	44.11	74.00	104
488.82		693.21	1,092.03	576.50	1.12		577.62	105
341.33			341.33	7.40			7.40	106
1,160.20	1,345.40	290.16	2,795.76	742.50			742.50	107
1,591.30		454.46	2,045.76	246.40		16.70	263.10	108
878.87	1,522.62		2,401.49					109
389.30			389.30		200.00		200.00	110

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Street Department					
		Street Paving				Total bridges	Salaries and wages
		Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving		
	Grand Total	\$83,748.25	\$135,359.31	\$209,049.56	\$428,157.12	\$129,809.07	\$27,418.40
1	Des Moines					38,591.38	17,010.79
2	Sioux City	1,142.10	32,591.32	1,474.87	35,208.29	52,025.57	
3	Davenport	10,390.88		7,110.73	17,501.61	998.21	1,064.13
4	Cedar Rapids	11,132.41	3,642.94	531.01	15,306.36	4,042.09	3,905.01
5	Waterloo	6,751.90	6,742.46	618.13	14,112.49	1,833.66	493.30
6	Council Bluffs	5,665.18	426.90	481.53	6,573.61	4,621.78	
7	Dubuque	10,215.92	13,695.21	15,328.76	39,239.89		
8	Ottumwa	666.00		3,146.11	3,812.11	13,544.95	20.00
9	Burlington						668.21
10	Clinton	12,048.11		5,251.73	17,299.84	3,034.33	110.00
11	Mason City	1,943.25	3,731.17		5,674.42	881.74	
12	Ft. Dodge	2,450.00	1,659.21	604.31	4,713.52	4,000.96	
13	Marshalltown	251.90			251.90	865.98	
14	Muscatine						
15	Iowa City		18,887.31		18,887.31	1,365.82	
16	Keokuk					95.55	301.25
17	Ft. Madison		1,056.60		1,056.60	4.50	
18	Boone	1,595.51		1,563.43	3,158.94		7.21
19	Newton	1,160.00			1,160.00		
20	Ames		46,467.19		46,467.19		
21	Oskaloosa	1,795.49		1,110.29	2,905.78		600.48
22	Creston			538.96	538.96		
23	Centerville					208.18	
24	Charles City			18.24	18.24		
25	Oelwein	464.40		1,713.96	2,178.36		14.55
26	Cedar Falls	1,113.80	114.87	122.50	1,351.17	1,198.78	617.20
27	Webster City	298.06		1,230.79	1,528.85		164.81
28	Fairfield	1,046.14		2,051.12	3,097.26		
29	Shenandoah	834.25		2,547.32	3,381.57	13.76	108.15
30	Cherokee	562.81		2,099.50	2,662.31		228.59
31	Perry	925.30		824.08	1,749.38		79.00
32	Red Oak	142.21	641.09		783.30		
33	Atlantic		992.26	367.79	1,360.05	697.84	3.00
34	Chariton						
35	Spencer	176.20		196.44	372.64		13.40
36	Clarinda			515.26	515.26		
37	Grinnell						
38	Estherville	1,626.79	492.74	1,203.68	3,323.21		
39	Washington						
40	Le Mars						
41	Knoxville	4,356.20		131,874.81	136,231.01		
42	Carroll	349.76		354.94	704.70	217.80	31.32
43	Decorah					814.14	76.50
44	Albia						
45	Marion	99.55		9.64	109.19		57.59
46	West Des Moines	50.80		116.44	167.24		
47	Glenwood						242.00
48	Missouri Valley	133.00	68.18	112.08	313.86		
49	Storm Lake						
50	Iowa Falls	586.70	414.43	406.23	1,407.36	9.15	28.80
51	Eagle Grove						
52	Algona			12,000.00	12,000.00		
53	Denison						
54	Mt. Pleasant	176.06	2,096.48		2,272.54		
55	Independence						23.80

FOR YEAR ENDING MARCH 31, 1938—Continued

Street Department										No. in order of population
Sidewalks and Crossings			Total street lighting	Grading and Oiling			Total snow removal	Total weed cutting		
Betterment or outlay	Miscellaneous	Total sidewalks and crossings		Salaries and wages	Miscellaneous	Total grading and oiling				
\$28,328.94	\$ 9,539.29	\$65,286.63	\$824,807.94	\$201,941.69	\$171,365.34	\$373,307.03	\$61,724.17	\$28,390.95		
	3,691.81	20,702.60	152,555.90	51,000.58	37,579.58	88,580.16			1	
			83,608.65	23,140.00	4,544.59	27,684.59	10,180.20	3,299.18	2	
	720.14	1,790.27	66,722.43	1,064.83	279.94	1,344.77	3,192.05		3	
707.58	121.01	4,733.60	51,544.45	31,610.24	11,121.75	42,731.99	4,348.50	4,798.37	4	
	651.09	1,144.39	46,286.72	5,262.98	10,897.09	16,160.07	9,386.73	1,763.38	5	
	183.58	183.58	26,540.55	9,861.50	3,986.84	13,848.34		929.30	6	
			49,760.78		10,582.00	10,582.00			7	
	9.18	29.18	17,226.04	3,203.88	14,725.24	17,929.12	625.25	87.15	8	
	136.25	804.46	22,531.73	1,438.00	40.30	1,478.30		2,230.80	9	
	161.04	271.04	22,994.26	7,514.48	7,031.93	14,546.41	600.65	1,066.37	10	
20,200.67		20,200.67	19,786.89	5,943.42	10,182.95	16,126.37	3,288.22	999.45	11	
12.88	81.60	94.48	18,146.66	2,930.30	994.87	3,925.17	2,444.55	793.95	12	
420.30	351.08	771.38		305.90	8.99	314.89		34.55	13	
				5,188.50	59.26	5,247.76			14	
250.00		250.00	13,350.00	1,360.95	707.95	2,068.90			15	
1,088.51		1,389.76	14,233.74	2,185.90	148.75	2,334.65			16	
150.71		150.71	8,224.02	2,145.85		2,145.85			17	
	52.80	60.01	7,158.17	415.34	284.23	699.57	980.00	376.30	18	
			8,227.49	1,900.31		1,900.31	563.48	260.00	19	
	10.86	10.86					372.75	1,303.60	20	
	145.13	745.61	8,044.80	2,889.75	825.88	3,715.63	690.32	695.00	21	
	34.12	34.12	5,044.60	1,147.63	313.39	1,461.02	416.40		22	
			4,148.63	3,056.81	2,818.63	5,875.44			23	
			6,241.38	1,630.50	66.90	1,697.40	552.50		24	
	6.68	21.23	4,119.29					224.05	25	
218.00		835.20					1,082.60	910.10	26	
	2.50	167.31	91.78	600.03	244.42	844.45	383.13	114.08	27	
			3,528.48	1,519.25	605.50	2,124.75	28.83		28	
338.75	3.50	450.40	5,423.84	429.62	473.88	903.50	267.41	452.68	29	
	376.13	604.72	4,476.34	934.73	528.68	1,463.41	1,825.33	137.26	30	
	42.46	121.46	3,079.48	300.31	626.29	926.60	12.98	239.93	31	
			4,799.98	2,386.21	1,942.57	4,328.78		14.24	32	
35.65		38.65		1,787.60		1,787.60	73.20		33	
			2,550.00	1,037.67	3,910.56	4,948.23			34	
		13.40	2,429.13	673.30	232.29	905.59	2,297.10	222.65	35	
			4,460.55	42.50	44.26	86.76	58.20	112.35	36	
			5,576.24	560.60	319.56	880.16	297.71	375.65	37	
				656.33	369.80	1,026.13	418.91	146.65	38	
			3,866.88	897.48	334.15	1,231.63			39	
6.90		6.90	4,105.93		21.50	21.50	1,007.74		40	
			3,186.40	6.00		6.00			41	
33.20	5.85	70.47	4,197.48	245.46	96.71	342.17	586.00	172.85	42	
	57.89	134.39	5,670.44	274.80	2,944.13	3,218.93	433.39	117.73	43	
			3,123.83					71.60	44	
		57.59	4,431.91	22.80	54.86	77.66	293.04	157.60	45	
			2,095.43	48.40		48.40	32.94	135.35	46	
1,024.56	43.12	1,309.68	1,591.20	432.55	467.80	900.35			47	
			2,886.64						48	
686.37		686.37	5,148.04				530.70	146.40	49	
36.91	32.44	98.15	3,873.85	957.35	883.76	1,841.11	1,864.62	515.40	50	
			3,465.51		432.41	432.41	485.30	114.08	51	
									52	
									53	
				2,584.28		2,584.28		421.15	54	
	2.85	26.65		1,118.80	9,665.88	10,784.68	406.23	448.75	55	

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Street Department				
		Street Paving				Salaries and wages
		Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving	
56	Waverly					
57	Maquoketa					30.40
58	Anamosa					
59	Indianola					
60	Hampton	36.40		51.21	87.61	5.60
61	Jefferson	607.40		953.59	1,560.99	36.20
62	Manchester				56.16	
63	Vinton	318.36			318.36	35.38
64	Pella			53.00	53.00	
65	Sheldon					27.10
66	Belle Plaine					
67	Eldora					
68	Harlan	84.00		546.29	630.29	
69	Nevada			422.41	422.41	
70	Cresco					
71	Clear Lake		890.79		890.79	
72	Osage					114.76
73	Winterset					
74	Osceola		395.27		395.27	
75	Emmetsburg					
76	Sac City					
77	Bettendorf					
78	Tama	787.25		10,000.00	10,787.25	
79	Clarion	651.97			651.97	382.95
80	Onawa					
81	Waukon	62.48			62.48	119.05
82	Hawarden					
83	New Hampton	10.50			10.50	58.30
84	Sigourney	100.00		63.50	163.50	
85	Monticello	6.00		29.48	35.48	64.03
86	Audubon					
87	Humboldt	5.00		37.60	42.60	4.50
88	Bloomfield					
89	Rock Rapids	50.00		15.00	65.00	
90	Colfax				36.60	
91	Ida Grove	359.78		489.90	849.68	71.54
92	Tipton	330.38		652.00	982.38	29.44
93	Marengo			90.30	90.30	
94	Rockwell City					
95	Hamburg			49.92	49.92	273.06
96	Bedford				.51	
97	Madrid					
98	West Union					63.57
99	Dyersville					68.70
100	De Witt					41.60
101	Villisca	105.35	101.96		207.31	120.26
102	Corning					29.55
103	Forest City			15.57	15.57	51.01
104	Lake City	78.90		38.20	117.10	
105	Leon			16.91	16.91	3.00
106	Mystic					29.48
107	Toledo		110.93		110.93	95.01
108	Eldon	3.20			3.20	10.00
109	Stuart					
110	Seymour		140.00		140.00	129.27

FOR YEAR ENDING MARCH 31, 1938—Continued

Street Department									No. in order of population
Sidewalks and Crossings			Total street lighting	Grading and Oiling			Total snow removal	Total weed cutting	
Betterment or outlay	Miscellaneous	Total sidewalks and crossings		Salaries and wages	Miscellaneous	Total grading and oiling			
268.10		298.50	1,880.82	811.73 419.89 3,659.13	3,232.09 5,072.75 798.43	4,043.82 5,492.64 4,457.56	1,842.20 158.50	460.29	56 57 58
		5.60	3,375.74	90.04		90.04	330.00	134.70	59
122.65		158.85	2,998.80	121.20	526.28	647.48	291.10	437.70	60
			2,830.70	682.40	5.88	688.28	185.05	40.65	61
5.00	15.00	55.38		2,767.64	4,088.98	6,856.62	440.09	185.20	62
				119.10	66.88	185.98		30.80	63
		27.10	3,009.00		1,267.60	1,267.60	336.73		64
420.83		420.83	3,740.69		211.83	211.83	196.20	95.95	65
			1,937.10	715.04	66.63	781.67			66
	66.68	66.68		830.50	314.50	1,145.00	76.47	38.10	67
			2,516.12	234.75	14.30	249.05	161.63		68
			3,346.91				1,785.88		69
			3,850.42	259.97	498.89	758.86	489.02	265.91	70
		114.76	3,575.16	522.35		522.35	279.10	92.10	71
								67.51	72
233.78	2,356.79	2,590.57			737.93	737.93			73
			2,260.65	16.50	238.60	255.10	333.57		74
			2,539.85						75
			3,822.42	358.59	998.83	1,357.42		799.25	76
17.04		17.04	2,077.27	517.55	406.07	923.62			77
10.00		392.95	2,320.23						78
							176.31		79
							36.00	39.25	80
	18.11	137.16	1,803.31	374.85		374.85	307.81	101.60	81
							481.79	116.69	82
96.57		154.87					449.85	32.95	83
			1,982.47				38.75	84.25	84
71.23		135.26	2,241.25	402.51	661.69	1,064.20	491.91	74.03	85
			2,198.33				67.10		86
1,145.57	15.70	1,165.77	2,071.62	118.24		118.24	526.35	169.70	87
				520.76	362.85	883.61			88
				728.35	692.89	1,421.24	742.05	173.50	89
194.96		194.96	1,407.51				25.50		90
		71.54	2,040.00	1,623.77	529.04	2,152.81	279.17	97.50	91
109.08	4.00	142.52		764.70	2,345.40	3,110.10	88.79	27.50	92
			1,445.16		19.45	19.45	1.50	12.05	93
			2,142.00				64.58		94
		273.06	1,612.06	748.50	16.65	765.15			95
			1,336.80	47.25	118.21	165.46	2.70	194.10	96
			1,587.39	139.50	118.87	258.37			97
	48.39	111.96	1,540.43				197.43	66.50	98
		68.70	2,480.64				82.89	26.00	99
157.17		198.86	1,868.30	365.90	5,413.71	5,779.61	34.40	166.20	100
			1,406.68	115.20		115.20	17.95	41.70	101
	85.41	114.96	1,821.33	40.00		40.00			102
		51.01	1,574.51	42.00	86.33	128.33	458.56	29.95	103
32.64		32.64	1,652.40	106.14	158.73	264.87	22.18	44.50	104
1.45		4.45	1,524.09	368.69	180.06	548.75		61.20	105
		29.48	405.47	103.73		103.73		11.85	106
231.88		231.88	1,648.48	191.90	594.13	786.03	84.70	174.30	107
		10.00	379.29	299.60	36.13	335.73	43.40	84.52	108
									109
					84.66	84.66	75.00	25.00	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CITIES—EXPENDITURES FOR THE YEAR
ENDING MARCH 31, 1938

No. in order of population	Cities	Street Department				
		Miscellaneous				Grand total street department
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
	Grand Total	\$44,442.47	\$28,854.12	\$57,658.91	\$130,955.50	\$3,510,165.90
1	Des Moines		13,843.15		13,843.15	714,552.62
2	Sioux City	7,491.92		4,497.84	11,989.76	334,686.97
3	Davenport					182,297.66
4	Cedar Rapids	6,387.85	2,010.11	632.79	9,030.75	208,683.16
5	Waterloo			82.01	82.01	143,398.44
6	Council Bluffs	9,918.49	385.78	1,777.63	12,081.90	81,756.38
7	Dubuque			1,087.29	1,087.29	131,177.53
8	Ottumwa					62,874.53
9	Burlington	3,062.80		1,031.60	4,094.40	58,279.71
10	Clinton	7,798.89		9,563.80	17,362.69	93,965.49
11	Mason City					77,571.16
12	Ft. Dodge					54,886.05
13	Marshalltown					17,567.69
14	Muscatine					18,391.80
15	Iowa City					58,403.50
16	Keokuk	990.00			990.00	44,906.61
17	Ft. Madison	176.50		2,115.22	2,291.72	19,795.36
18	Boone					25,192.86
19	Newton	669.27			669.27	41,497.24
20	Ames			4,117.85	4,117.85	98,044.76
21	Oskaloosa					24,707.65
22	Creston			480.34	480.34	15,098.13
23	Centerville					10,472.25
24	Charles City					25,488.01
25	Oelwein					12,074.02
26	Cedar Falls					23,239.67
27	Webster City	134.28		52.35	186.63	9,645.65
28	Fairfield					16,946.19
29	Shenandoah	1,709.58			1,709.58	18,091.99
30	Cherokee	43.69		2.05	45.74	13,901.53
31	Perry		7,796.60		7,796.60	21,685.18
32	Red Oak		305.00		305.00	17,718.65
33	Atlantic					11,401.68
34	Chariton			4,664.52	4,664.52	14,302.00
35	Spencer					12,928.92
36	Clarinda		113.31		113.31	10,274.11
37	Grinnell					13,684.65
38	Estherville					9,134.96
39	Washington					12,205.61
40	Le Mars			3,250.00	3,250.00	16,317.61
41	Knoxville					155,215.91
42	Carroll	4.05		63.10	67.15	9,762.74
43	Decorah					19,444.21
44	Albia	1,704.80		536.31	2,241.11	9,076.09
45	Marion	785.34			785.34	8,913.55
46	West Des Moines					5,030.26
47	Glenwood					4,760.71
48	Missouri Valley	29.50			29.50	3,411.21
49	Storm Lake	255.00	1,648.10	453.32	2,356.42	12,490.23
50	Iowa Falls	286.45	368.76	964.65	1,619.86	14,971.01
51	Eagle Grove					9,377.63
52	Algona					37,337.57
53	Denison			4,643.78	4,643.78	9,191.78
54	Mt. Pleasant					10,611.70
55	Independence					24,161.01

TABLE NO. 2—CITIES—EXPENDITURES FOR THE YEAR
ENDING MARCH 31, 1938—Continued

No. in order of population	Cities	Street Department				
		Miscellaneous				Grand total street department
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
56	Waverly					14,564.48
57	Maquoketa					12,862.98
58	Anamosa					6,338.38
59	Indianola					6,310.23
60	Hampton	110.40		53.13	163.53	7,965.61
61	Jefferson					10,602.01
62	Manchester			845.92	845.92	6,942.47
63	Vinton					13,190.02
64	Pella			680.41	680.41	3,548.73
65	Sheldon	10.50			10.50	10,549.07
66	Belle Plaine			84.86	84.86	12,115.81
67	Eldora					5,431.83
68	Harlan					4,809.24
69	Nevada					7,766.48
70	Cresco					11,674.24
71	Clear Lake					10,084.72
72	Osage	100.00			100.00	8,592.74
73	Winterset			28.38	28.38	6,480.74
74	Osceola	29.88			29.88	6,689.61
75	Emmetsburg			4,466.52	4,466.52	11,259.99
76	Sac City					9,799.57
77	Bettendorf			68.85	68.85	16,615.18
78	Tama					17,413.21
79	Clarion			8,770.63	8,770.63	15,143.58
80	Onawa					3,111.21
81	Waukon					6,193.97
82	Hawarden	290.40	738.47		1,028.87	6,689.54
83	New Hampton			350.00	350.00	3,997.01
84	Sigourney					5,015.68
85	Monticello					5,968.37
86	Audubon					9,411.33
87	Humboldt			348.43	348.43	9,533.15
88	Bloomfield	731.59		649.00	1,380.59	7,391.13
89	Rock Rapids					9,018.21
90	Colfax					2,483.24
91	Ida Grove			30.52	30.52	8,948.40
92	Tipton	379.33		366.34	745.67	6,708.61
93	Marengo					2,957.14
94	Rockwell City					6,101.24
95	Hamburg			20.00	20.00	3,934.74
96	Bedford					4,102.84
97	Madrid					2,652.93
98	West Union					4,330.94
99	Dyersville	1,184.10	631.00	436.04	2,251.14	5,302.67
100	De Witt					12,967.33
101	Villisca	93.60			93.60	3,625.13
102	Corning					5,594.60
103	Forest City					4,289.93
104	Lake City			204.98	204.98	2,761.88
105	Leon	64.26		1.43	65.69	3,890.74
106	Mystic		1,013.84	1.03	1,014.87	1,914.13
107	Toledo					6,669.59
108	Eldon					3,165.00
109	Stuart					2,401.49
110	Seymour			235.99	235.99	1,279.22

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Municipal Industries			
		Water Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works
	Grand Total.....	\$ 953,705.84	\$1,323,805.48	\$1,323,909.33	\$3,601,420.65
1	Des Moines.....				
2	Sioux City.....	136,551.27	482,818.68	172,623.90	791,993.85
3	Dayton.....				
4	Cedar Rapids.....	71,887.55	36,670.31	65,133.16	173,691.02
5	Waterloo.....	59,807.79	80,030.32	49,451.30	189,289.41
6	Council Bluffs.....	84,021.80	37,397.16	143,280.88	264,699.84
7	Dubuque.....	46,272.00	50,715.00	84,276.52	181,263.52
8	Ottumwa.....	8,707.00	136,580.56	210,125.69	355,413.25
9	Burlington.....			21,000.00	21,000.00
10	Clinton.....				
11	Mason City.....	37,904.21	12,570.08	31,839.16	82,313.45
12	Ft. Dodge.....	40,113.60	16,782.03	23,080.21	79,975.84
13	Marshalltown.....	21,805.50	44,839.58	24,931.61	91,576.69
14	Muscatine.....			43,475.90	43,475.90
15	Iowa City.....				
16	Keokuk.....				
17	Ft. Madison.....				
18	Boone.....	19,815.81	18,641.15	19,050.79	57,507.75
19	Newton.....	15,759.91	13,000.00	14,096.49	42,856.40
20	Ames.....	75,730.79			75,730.79
21	Oskaloosa.....	9,558.25	3,722.40	30,797.15	44,077.80
22	Creston.....	16,497.47	4,872.13	28,121.55	49,491.15
23	Centerville.....			4,176.46	4,176.46
24	Charles City.....	8,304.16	4,364.44	14,406.59	27,075.19
25	Oelwein.....	10,326.72	44,879.23	9,477.71	64,683.66
26	Cedar Falls.....	12,256.24	9,113.39	13,476.15	34,845.78
27	Webster City.....	8,139.88	5,177.92	3,006.63	16,324.43
28	Fairfield.....	15,458.81	13,348.65	748.91	29,556.37
29	Shenandoah.....	7,599.87	19,907.44	4,520.67	32,027.98
30	Cherokee.....	3,289.80	1,031.54	6,411.05	10,732.39
31	Perry.....	8,298.32	10,161.78	13,041.12	31,501.22
32	Red Oak.....	8,892.97	14,222.02		23,114.99
33	Atlantic.....	7,506.40	13,978.06	9,944.37	31,428.83
34	Chariton.....	6,857.32	1,228.86	6,074.37	14,160.55
35	Spencer.....	2,045.48	6,327.23	6,934.43	15,307.14
36	Clarinda.....	3,611.95	1,689.30	8,145.81	13,447.06
37	Grinnell.....	6,820.77	3,921.21	6,106.01	16,847.99
38	Estherville.....	5,354.89	7,912.94	5,740.09	19,007.92
39	Washington.....	5,942.10	2,595.50	6,234.88	14,772.48
40	Le Mars.....	3,264.00		39.85	3,303.85
41	Knoxville.....	5,941.71	7,319.86	11,510.90	24,772.47
42	Carroll.....	7,151.30	3,230.60	10,251.08	20,632.98
43	Decorah.....	2,129.68	3,801.75	6,414.42	12,345.85
44	Albia.....	5,416.09	4,304.27	8,043.01	17,763.37
45	Marion.....				
46	West Des Moines.....	3,158.90	938.90	4,568.51	8,666.31
47	Glenwood.....	1,748.75	5,824.60	1,588.87	9,157.22
48	Missouri Valley.....	2,957.94	3,832.01	485.00	7,274.95
49	Storm Lake.....	2,878.80	4,573.01	14,309.13	21,820.94
50	Iowa Falls.....	3,673.52	4,201.61	6,473.13	14,348.26
51	Eagle Grove.....	4,576.66	8,673.42	1,992.97	15,243.05
52	Algona.....	8,721.30	2,748.03	6,872.15	18,341.48
53	Denison.....	2,914.48	959.36	7,225.40	11,099.24
54	Mt. Pleasant.....	2,871.55	901.08	5,729.70	9,002.33
55	Independence.....	1,940.39	847.85	537.66	3,325.90

FOR YEAR ENDING MARCH 31, 1938—Continued

Municipal Industries								No. in order of population
Electric Light Works				Gas Works and Heating Plant				
Salaries and wages	Betterment or outlay	Miscellaneous	Total electric light works	Salaries and wages	Betterment or outlay	Miscellaneous	Total gas works and heating plant	
\$ 654,034.26	\$631,903.97	\$835,756.25	\$2,121,694.48	\$58,773.59	\$108,214.71	\$142,589.82	\$309,578.12	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
	423.64	10,548.11	10,971.75					13
		184,623.00	184,623.00					14
								15
								16
								17
								18
				17,507.03	\$ 8,452.27	\$28,328.68	\$54,287.98	19
250,154.19			250,154.19					20
								21
								22
								23
								24
								25
39,363.12	131,108.50	44,977.73	215,449.35	18,651.47	28,191.57	22,489.24	69,332.28	26
41,398.75	31,025.14	40,498.46	112,922.35	8,550.78	379.44	11,191.60	20,121.22	27
	665.26		665.26					28
								29
								30
								31
								32
26,888.25	34,667.21	37,516.78	99,072.24			736.34	736.34	33
								34
27,793.49	131,725.72	58,470.27	217,989.48	308.35		16,769.99	17,078.34	35
	208.65		208.65					36
								37
19,444.28	2,418.48	33,972.06	55,834.82	5,905.45		10,950.24	16,855.69	38
240.00		1,125.66	1,365.66					39
								40
								41
								42
								43
								44
								45
								46
								47
								48
								49
								50
								51
16,433.75	5,553.64	44,233.64	66,221.03					52
17,825.96	9,697.15	28,375.20	55,898.31					53
13,476.95	24,471.78	27,387.23	65,335.96					54
15,173.57	7,777.76	16,106.05	39,057.38					55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Municipal Industries			
		Water Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works
56	Waverly	5,255.68	5,927.51		11,183.19
57	Maquoketa	3,991.97	8,516.87		15,642.70
58	Anamosa	2,231.65	450.00	3,133.86	7,702.88
59	Indianola	3,124.75		5,021.23	6,788.83
60	Hampton	2,952.25	2,706.17	3,664.08	10,926.88
61	Jefferson	2,612.04	4,159.30	5,268.46	12,279.44
62	Manchester	2,979.20	3,212.22	5,508.10	9,892.70
63	Vinton	2,273.56	14,240.53	3,701.37	19,856.21
64	Pella	3,297.87	638.55	3,342.12	13,061.58
65	Sheldon	3,113.49	4,622.28	9,125.16	10,226.96
66	Belle Plaine	4,522.00	2,874.99	2,491.19	8,863.62
67	Eldora	3,030.53		1,465.73	6,308.87
68	Harlan	4,908.79	6,595.62	3,278.34	20,498.89
69	Nevada	2,805.13	450.00	8,094.48	9,844.84
70	Creseo	2,020.75	5,412.38	6,589.71	11,084.49
71	Clear Lake	3,882.61	3,413.00	3,651.36	10,503.75
72	Osage	3,164.72		3,208.14	6,321.72
73	Winterset	1,726.50	1,053.53	3,157.00	5,371.29
74	Osceola	1,620.00	18,730.52	2,591.26	23,851.03
75	Emmetsburg	2,838.40	5,147.78	3,500.51	10,984.42
76	Sac City	1,916.36	4,071.96	2,908.24	8,990.17
77	Bettendorf			3,001.85	
78	Tama	815.58	2,756.22		3,571.80
79	Clarion	3,359.62	4,003.83	2,696.76	10,060.21
80	Onawa	3,968.80	182.94	4,073.36	8,225.10
81	Waukon	2,870.10	2,106.30	3,431.35	8,407.84
82	Hawarden	595.65		348.35	944.00
83	New Hampton	1,580.82	5,037.58	38.46	6,656.86
84	Sigourney	2,126.73	959.00	3,613.86	6,699.59
85	Monticello	2,004.38	2,553.02	1,489.01	6,046.41
86	Audubon	2,086.29	788.56	3,836.87	6,711.72
87	Humboldt	3,169.20	4,225.51	181.60	7,576.31
88	Bloomfield	2,127.42	2,820.82	3,298.53	8,246.77
89	Rock Rapids	2,790.40	3,052.01	6,889.40	12,731.81
90	Colfax	1,364.00		2,238.16	3,602.16
91	Ida Grove	2,533.29	3,000.40	113.55	5,647.24
92	Tipton	4,763.86	401.90	7,296.31	12,462.07
93	Marengo			2,819.15	2,819.15
94	Rockwell City	1,805.00	7,073.57	2,751.93	11,630.50
95	Hamburg	1,140.00	3,410.54	623.44	5,173.98
96	Bedford	1,928.05		5,187.45	7,115.50
97	Madrid	1,936.63	1,825.44	1,057.42	4,819.49
98	West Union	4,470.30	682.27	1,396.19	6,548.76
99	Dyersville	1,517.34	568.22	1,425.60	3,511.16
100	De Witt	1,859.45	1,079.07	1,923.88	4,862.40
101	Villisca	1,479.23	1,061.62	1,371.74	3,912.59
102	Corning	3,127.49	1,074.19	3,702.88	7,904.56
103	Forest City	2,067.56	3,271.60	2,701.79	8,040.95
104	Lake City	2,238.72	4,317.33	1,479.04	8,035.09
105	Leon	1,765.02	7,022.32	4,753.06	13,540.40
106	Mystic				
107	Toledo	1,577.26	685.20	2,032.07	4,294.53
108	Eldon	763.20	2,753.22	1,211.59	4,728.01
109	Stuart	1,561.45	11,600.20	348.00	13,509.65
110	Seymour		2,622.18		2,622.18

FOR YEAR ENDING MARCH 31, 1938—Continued

Municipal Industries								No. in order of population
Electric Light Works				Gas Works and Heating Plant				
Salaries and wages	Betterment or outlay	Miscellaneous	Total electric light works	Salaries and wages	Betterment or outlay	Miscellaneous	Total gas works and heating plant	
14,950.38	43,636.84		58,587.22					56
14,711.75	14,141.70	13,913.85	42,767.30					57
								58
8,857.70	1,415.16	28,065.76	38,338.62					59
								60
								61
								62
10,960.93	1,775.62	18,676.91	31,413.46					63
15,140.06	42,162.43	28,255.30	85,557.79					64
								65
								66
								67
14,496.65	6,115.87	26,156.95	46,769.47					68
								69
								70
								71
								72
12,291.31	1,260.08	15,283.46	28,834.85					73
								74
					18,005.00		18,005.00	75
								76
						231.10	231.10	77
								78
9,457.29	11,913.76	19,695.12	41,066.17					79
								80
11,458.35	4,240.50	23,473.97	39,172.82					81
9,542.01	38,732.96	1,193.49	49,468.46					82
						11.23	11.23	83
								84
								85
								86
								87
11,390.32		45,807.49	57,197.81					88
18,168.32	35,775.98	16,126.95	70,071.25	7,850.51	53,186.43	51,882.00	112,918.94	89
								90
								91
5,229.28	4,132.81	34,450.74	43,812.83					92
								93
								94
								95
								96
								97
								98
								99
								100
6,612.86	11,334.67	9,872.91	27,820.44					101
8,545.98	5,649.59	12,262.18	26,457.75					102
								103
								104
								105
								106
								107
2,332.25	503.74	14,686.98	17,522.97					108
6,476.51	20,710.02		27,186.53					109
5,220.00	8,659.31		13,879.31					110

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Municipal Industries				
		Markets and Public Scales				Docks,
		Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales	Salaries and wages
	Grand Total	\$ 29,608.63	\$ 2,606.42	\$ 9,363.69	\$ 41,578.74	\$ 24,536.48
1	Des Moines	13,343.85		6,075.76	19,419.61	
2	Sioux City	2,910.00	2,540.00	1,220.91	6,670.91	
3	Davenport					5,720.70
4	Cedar Rapids	549.00		37.34	586.34	
5	Waterloo					2,644.75
6	Council Bluffs	750.00		15.75	765.75	
7	Dubuque	1,400.00		108.57	1,508.57	
8	Ottumwa					
9	Burlington	1,290.00		215.10	1,505.10	12,492.05
10	Clinton					
11	Mason City	900.00	24.22	262.77	1,186.99	
12	Ft. Dodge	156.60	3.34	4.35	164.29	
13	Marshalltown	240.00			240.00	
14	Muscatine					1,262.00
15	Iowa City	563.48		80.99	644.47	
16	Keokuk	2,220.00		223.10	2,443.10	
17	Ft. Madison					1,131.39
18	Boone					
19	Newton					
20	Ames					
21	Oskaloosa	370.00		251.54	621.54	
22	Creston					
23	Centerville		35.86		35.86	
24	Charles City					
25	Oelwein					
26	Cedar Falls					
27	Webster City	1,167.16		218.04	1,385.20	
28	Fairfield					
29	Shenandoah					
30	Cherokee					
31	Perry					
32	Red Oak	44.08		40.63	84.71	
33	Atlantic					
34	Chariton					
35	Spencer	1,304.00		173.68	1,377.68	
36	Clarinda	165.00		144.74	309.74	
37	Grinnell					
38	Estherville					
39	Washington					
40	Le Mars					
41	Knoxville					
42	Carroll					
43	Decorah					
44	Albia					
45	Marion					
46	West Des Moines					
47	Glenwood					
48	Missouri Valley					
49	Storm Lake					
50	Iowa Falls					
51	Eagle Grove					1,246.88
52	Algona					
53	Denison					
54	Mt. Pleasant	300.00			300.00	
55	Independence					

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Municipal Industries				
		Markets and Public Scales				Docks,
		Salaries and wages	Betterment and outlay	Miscellaneous	Total markets and public scales	Salaries and wages
56	Waverly					
57	Maquoketa			22.60	22.60	
58	Anamosa					
59	Indianola					
60	Hampton					
61	Jefferson					
62	Manchester					
63	Vinton					
64	Pella					
65	Sheldon					
66	Belle Plaine					
67	Eldora					
68	Harlan					
69	Nevada					
70	Cresco					
71	Clear Lake					29.41
72	Osage					
73	Winterset					
74	Osceola					
75	Emmetsburg					
76	Sac City					
77	Bettendorf					
78	Tama					
79	Clarion					
80	Onawa					
81	Waukon	1,360.72		86.06	1,446.78	
82	Hawarden					
83	New Hampton					
84	Sigourney					
85	Monticello					
86	Audubon					
87	Humboldt					
88	Bloomfield			80.80	80.80	
89	Rock Rapids		3.00		3.00	
90	Colfax					
91	Ida Grove					
92	Tipton					
93	Marengo					
94	Rockwell City					
95	Hamburg					
96	Bedford					
97	Madrid					
98	West Union					
99	Dyersville	674.74		100.96	775.70	
100	De Witt					
101	Villisca					
102	Corning					
103	Forest City					
104	Lake City					
105	Leon					
106	Mystic					
107	Toledo					
108	Eldon					
109	Stuart					
110	Seymour					

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[illegible]

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Municipal Industries					
		Parks and Bathing Beaches				Library	
		Salaries and wages	Betterment or outlay	Miscellaneous	Total parks and bathing beaches	Salaries and wages	Betterment or outlay
	Grand Total	\$428,833.30	\$196,347.18	\$338,769.72	\$963,955.20	\$357,880.65	\$118,940.60
1	Des Moines	123,157.46	27,639.98	64,232.84	215,030.28	75,311.77	14,653.05
2	Sioux City	37,132.13	3,500.00	22,530.58	63,162.71	36,832.15	
3	Davenport	49,679.33	4,218.68	43,489.53	97,387.54	26,675.53	
4	Cedar Rapids	36,946.83	17,276.03	8,494.22	62,717.08	21,415.87	9,733.58
5	Waterloo	20,345.83	4,058.02	10,948.47	35,352.32	22,463.48	7,223.77
6	Council Bluffs	19,209.25	6,410.43	11,444.42	37,064.10	15,644.93	11,081.20
7	Dubuque	26,420.45	5,629.31	23,955.11	56,004.87	14,156.61	7,312.00
8	Ottumwa	4,293.96	2,959.18	3,485.33	10,738.47		
9	Burlington	12,021.21	7,460.83	2,206.41	21,688.45	10,359.78	2,748.14
10	Clinton			74,851.34	74,851.34		
11	Mason City	4,597.27	5,349.49	1,082.43	11,029.19	13,943.76	559.57
12	Ft. Dodge	5,025.94	3,310.28	2,359.84	10,695.06	9,087.47	5,380.83
13	Marshalltown	6,134.03	3,344.40	8,607.51	18,085.94	6,666.66	
14	Muscatine	3,706.00	150.00	534.92	4,390.92	3,294.35	1,719.56
15	Iowa City			5,992.77	5,992.77		
16	Keokuk	5,479.55	520.10	1,908.49	7,908.14		
17	Ft. Madison	1,109.00		203.96	1,312.96	4,707.73	1,955.51
18	Boone	1,510.40		2,454.40	3,964.80	4,373.38	38.50
19	Newton	2,843.50	2,212.14	3,491.53	8,547.17	5,418.00	2,370.53
20	Ames	1,097.60	3,483.50	178.04	4,759.14		10,297.41
21	Oskaloosa	6,474.34	13,283.44	3,037.37	22,795.15	5,315.93	1,642.32
22	Creston	1,578.31	352.34	2,543.07	4,473.72	1,623.84	1,082.19
23	Centerville	1,437.10	7,133.18		8,570.28	2,040.00	1,940.48
24	Charles City			3,087.69	3,087.69		
25	Oelwein	967.60		546.20	1,513.80	2,573.93	715.78
26	Cedar Falls	5,558.58	2,107.03	2,703.06	10,368.72	2,837.48	1,404.48
27	Webster City	1,549.01	58.09	2,761.12	4,368.22		
28	Fairfield			1,952.24	1,952.24		
29	Shenandoah	1,471.46	363.45	284.86	2,119.77	3,075.08	2,164.62
30	Cherokee	1,061.55	55.96	1,294.85	2,412.36	2,496.00	
31	Perry	1,240.84	583.46	52.98	1,877.28	1,921.45	1,960.62
32	Red Oak	1,004.42	1,154.00	1,686.34	4,444.76	1,897.09	825.81
33	Atlantic	894.57	333.85	1,275.07	2,503.49	1,321.25	1,171.13
34	Chariton	813.26	76.00	187.70	1,076.96	1,053.20	871.32
35	Spencer	1,358.59	169.66	3,291.34	4,819.59	2,225.13	1,848.85
36	Clarinda	403.40		95.75	499.15	2,640.00	
37	Grinnell	976.50	380.00	597.71	1,954.81	3,244.36	236.11
38	Estherville	2,396.41		323.41	2,724.82	1,379.10	
39	Washington	1,583.00	396.04	356.72	2,335.85	1,507.25	1,433.43
40	Le Mars		13,748.47		13,748.47		
41	Knoxville	2,306.67	10,139.07		12,445.74	1,020.00	437.15
42	Carroll	1,106.55	295.00	198.43	1,599.98	1,788.45	334.77
43	Decorah	1,055.26	12,951.42	2,649.00	16,655.68		
44	Albia	11.20	253.71	55.13	320.04	2,032.03	136.97
45	Marion	642.90		668.89	1,311.79	927.87	
46	West Des Moines						
47	Glenwood						
48	Missouri Valley	403.81	350.00	93.01	846.82	1,339.33	942.87
49	Storm Lake	1,141.87	313.26	300.61	1,755.74	2,510.80	1,020.78
50	Iowa Falls	1,847.71	852.38	679.65	3,379.74	1,780.00	1,426.46
51	Eagle Grove	545.00	965.48	188.37	1,698.85	1,580.00	914.27
52	Algona	941.14	595.31	3,813.26	5,349.71		
53	Denison	284.12	420.25	265.96	970.33	1,563.50	881.19
54	Mt. Pleasant	2,100.14		268.20	2,368.34	1,173.70	781.24
55	Independence	1,011.60	365.13	102.80	1,479.53	1,099.25	909.73

FOR YEAR ENDING MARCH 31, 1938—Continued

Municipal Industries									No. in order of population
Library		Total hospital	Total band	Miscellaneous				Grand total of municipal industries	
Miscellaneous	Total library			Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		
\$255,781.60	\$732,602.94	\$149,933.93	\$93,873.01	\$39,468.54	\$162,539.45	\$ 93,282.69	\$295,290.68	\$8,673,064.89	
16,045.48	106,010.30							403,927.98	1
30,357.91	67,190.06			6,171.57	31,862.08	3,285.27	41,318.92	982,816.16	2
17,034.20	43,709.73			10,043.20	1,008.36	17,887.79	28,939.35	181,506.24	3
5,361.20	36,510.65			6,041.00		6,972.79	13,013.79	286,518.88	4
6,616.57	36,303.82		3,000.00					268,483.08	5
607.73	27,333.86			23.00		813.84	836.84	330,700.45	6
8,607.83	30,076.53					737.70	737.70	307,730.86	7
14,640.66	14,640.66		5,273.18			26,753.99	26,753.99	412,819.55	8
2,749.86	15,857.78		4,651.53	3,226.04	5,293.00	3,735.31	12,254.35	122,393.36	9
17,246.17	17,246.17							92,097.51	10
11,537.77	26,041.10		5,102.29	1,320.00		928.80	2,248.80	127,921.82	11
3,755.94	18,224.24		8,823.53					117,884.96	12
6,718.01	13,384.67		83.68	1,721.00		3,250.29	4,971.29	139,365.02	13
797.29	5,811.20		20.00					249,911.81	14
14,433.96	14,433.96				31,843.70	2,263.00	34,106.70	60,970.87	15
								18,322.03	16
1,468.08	8,131.32					10,903.08	10,903.08	26,848.78	17
3,714.85	8,126.73		3,386.01					76,044.04	18
1,773.83	9,562.36	14,230.60	3,604.27					140,446.65	19
	10,297.41	5,489.55	2,970.36					360,745.64	20
744.87	7,703.12		2,488.79					77,681.40	21
917.32	3,623.35		478.70	293.00		6,126.63	6,419.63	69,952.00	22
607.53	4,588.06		1,639.57	14.00			14.00	19,024.23	23
5,590.32	5,590.32	30,434.74	957.95					67,145.89	24
970.07	4,259.78							74,441.34	25
772.27	5,014.23	36,571.39	2,197.08	1,702.01	27,171.31	962.56	29,835.88	406,289.45	26
			780.00			308.27	308.27	160,722.00	27
4,017.53	4,017.53							36,556.70	28
996.37	6,236.07		1,317.22	1,017.45		1,884.61	2,902.06	51,957.11	29
1,953.73	4,449.73		741.56	638.63		212.80	851.43	21,706.72	30
181.98	4,064.05							41,406.32	31
1,019.18	3,742.08		1,421.96					44,321.68	32
716.30	3,208.63		1,053.34					138,002.92	33
752.02	2,676.54		822.59					22,604.16	34
1,344.37	5,418.35	14,712.28				183.51	183.51	290,850.55	35
2,157.18	4,797.18		1,200.00					27,340.67	36
2,048.13	5,528.00							28,635.58	37
626.15	2,005.25		931.00					97,952.95	38
967.92	3,908.60		1,400.00					24,519.30	39
3,327.82	3,327.82		1,477.99					21,858.13	40
934.66	2,391.81		653.23					41,723.36	41
727.92	2,851.14							27,653.78	42
3,401.69	3,401.69		1,170.75			1,248.12	1,248.12	34,822.09	43
740.88	2,909.88		420.00					26,212.75	44
1,149.22	2,077.09							6,313.42	45
								8,791.31	46
988.54	988.54							10,145.76	47
169.78	2,451.98		174.54					10,748.29	48
1,365.06	4,896.64		1,542.45					30,015.77	49
1,908.93	5,115.39	27,568.62	1,360.85					51,772.86	50
	2,494.27		790.93	810.00			810.00	31,710.69	51
6,311.02	6,311.02		1,150.00					97,373.24	52
562.44	3,007.13		591.25			206.50	206.50	71,772.76	53
1,240.08	3,195.02		5,050.75	1,525.80	114.96	1,407.68	3,048.44	91,305.21	54
218.97	2,227.95		741.85					46,832.61	55

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Municipal Industries					
		Parks and Bathing Beaches				Library	
		Salaries and wages	Betterment or outlay	Miscellaneous	Total parks and bathing beaches	Salaries and wages	Betterment or outlay
56	Waverly	2,169.55		998.52	3,168.07	1,386.18	1,123.07
57	Maquoketa	274.00		30.28	304.88	1,737.50	454.28
58	Anamosa	343.30	360.70	125.76	829.82		
59	Indianola	1,025.64	180.00	195.82	1,401.46	2,526.00	
60	Hampton			1,555.31	1,555.31		
61	Jefferson	2,950.97	8,769.24	901.47	12,621.68	1,540.00	
62	Manchester						
63	Vinton	1,087.95	1,095.17	1,003.04	3,186.16	734.25	2,353.13
64	Pella	2,892.90	4,058.25	1,057.71	8,008.92	1,320.00	404.57
65	Sheldon						
66	Belle Plaine	493.00	338.34	453.82	1,285.82	419.91	
67	Eldora	701.01			701.01		5,292.66
68	Harlan	340.35	155.92	148.35	644.62	1,950.00	
69	Nevada	120.25		46.37	166.62		
70	Cresco	893.40	62.90	257.63	1,213.93	1,728.75	
71	Clear Lake	604.12	107.56	154.09	865.77	1,465.00	671.51
72	Osage						
73	Winterset	1,035.90	148.37	33.11	1,217.38	1,704.10	832.97
74	Osceola						
75	Emmetsburg	236.33		992.65	1,228.98	1,047.02	1,272.00
76	Sac City	791.85	182.54	303.22	1,277.61	1,319.22	371.55
77	Bettendorf	65.00	2,800.00	56.30	2,921.30		
78	Tama	312.00	149.43	60.00	521.43	665.00	888.54
79	Clarion	417.75	905.21	253.55	1,576.51		
80	Onawa			854.40	854.40	1,640.00	
81	Waukon	128.55	50.00	37.77	216.32	909.60	
82	Hawarden	737.52	344.26	92.50	1,174.28	727.00	663.21
83	New Hampton	1,632.79	3,319.56	295.71	5,248.06	1,320.56	274.10
84	Sigourney		1,310.93		1,310.93	495.00	63.67
85	Monticello	654.89	586.50	.75	1,242.14	1,348.00	605.13
86	Audubon		553.52	11.30	564.82	1,235.00	
87	Humboldt	483.89	161.71		645.60	1,502.87	810.27
88	Bloomfield	2.50		24.12	26.62		
89	Rock Rapids	1,376.05	546.55	144.69	2,067.29	1,140.00	1,525.88
90	Colfax	50.48		41.77	92.25		
91	Ida Grove	608.40	732.32		1,340.72		
92	Tipton						
93	Marengo			69.50	69.50		
94	Rockwell City		2,730.78		2,730.78		
95	Hamburg		727.24		727.24		
96	Bedford	140.00	20.00	66.56	226.56	810.00	
97	Madrid			316.69	316.69	156.00	
98	West Union						
99	Dyersville						
100	De Witt						
101	Villisca	34.30	600.00	3.75	638.05		
102	Corning	180.00		45.14	225.14		
103	Forest City	101.50		254.21	355.71	600.00	379.64
104	Lake City	51.05	31.80	14.91	97.76		
105	Leon	87.15		51.02	138.17		
106	Mystic						
107	Toledo					694.50	221.54
108	Eldon					669.00	40.95
109	Stuart	275.90	65.45		341.35	772.70	535.71
110	Seymour	60.00	33.87		93.87		

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand Total.....	\$2,356,791.60	\$ 962,925.13	\$ 2,190.25	\$3,321,906.98
1	Des Moines.....	588,704.49	224,484.48	24.65	813,213.62
2	Sioux City.....	339,416.72	101,605.71	876.68	441,899.11
3	Davenport.....	110,000.00	52,730.18		162,730.18
4	Cedar Rapids.....	162,800.00	85,886.00		248,686.00
5	Waterloo.....	50,723.28	15,405.19		66,128.47
6	Council Bluffs.....	102,000.00	72,127.50		174,127.50
7	Dubuque.....	96,500.00	47,987.33		144,487.33
8	Ottumwa.....	70,500.00	58,847.54		129,347.54
9	Burlington.....	48,240.77	22,909.60		71,210.37
10	Clinton.....	56,000.00	20,557.53		76,557.53
11	Mason City.....	33,000.00	14,913.75		47,913.75
12	Ft. Dodge.....	59,000.00	32,215.98		91,215.98
13	Marshalltown.....	41,000.00	8,847.66		49,847.66
14	Muscatine.....	12,000.00	3,903.13		15,903.13
15	Iowa City.....	40,900.00	21,312.25		62,212.25
16	Keokuk.....	8,000.00	3,015.00		11,015.00
17	Ft. Madison.....	19,891.50	3,840.04		23,731.54
18	Boone.....	11,000.00	5,956.25		16,956.25
19	Newton.....				
20	Ames.....	5,000.00	2,523.75		7,523.75
21	Oskaloosa.....	12,000.00	7,441.94		19,441.94
22	Creston.....	26,000.00	7,581.96		33,581.96
23	Centerville.....	8,000.00	2,099.00		10,099.00
24	Charles City.....	15,497.34	8,009.94	761.25	24,268.53
25	Oelwein.....	13,000.00	5,841.72		18,841.72
26	Cedar Falls.....	36,000.00			36,000.00
27	Webster City.....	500.00	50.00		550.00
28	Fairfield.....	5,000.00	3,634.02		8,634.02
29	Shenandoah.....	12,000.00	6,803.50		18,803.50
30	Cherokee.....	9,000.00	1,550.00		10,550.00
31	Perry.....	17,500.00	5,803.66	.36	23,304.02
32	Red Oak.....	2,300.00	109.28		2,409.28
33	Atlantic.....	2,500.00	150.00		2,650.00
34	Chariton.....	8,500.00	2,715.00		11,215.00
35	Spencer.....	7,000.00	3,368.55		10,368.55
36	Clarinda.....	600.00	478.50		1,078.50
37	Grinnell.....	4,000.00	837.50		4,837.50
38	Estherville.....				
39	Washington.....	7,000.00	1,975.50		8,975.50
40	Le Mars.....				
41	Knoxville.....	4,000.00	1,790.00		5,790.00
42	Carroll.....	1,500.00	1,200.00		2,700.00
43	Decorah.....	5,500.00	1,738.75		7,238.75
44	Albia.....	2,500.00	356.88		2,856.88
45	Marion.....	3,000.00	3,957.50		6,957.50
46	West Des Moines.....	2,000.00	150.00		2,150.00
47	Glenwood.....	1,000.00	250.00		1,250.00
48	Missouri Valley.....	7,000.00	2,740.00	18.00	9,758.00
49	Storm Lake.....	7,000.00	2,347.50		9,347.50
50	Iowa Falls.....	4,000.00	2,830.00		6,830.00
51	Eagle Grove.....	1,000.00	110.00		1,110.00
52	Algona.....				
53	Denison.....	6,000.00	2,080.00		8,080.00
54	Mt. Pleasant.....				
55	Independence.....				

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
56	Waverly	4,000.00	1,540.00		5,540.00
57	Maquoketa	11,500.00	2,754.00		14,254.00
58	Anamosa	3,700.00	79.41		3,779.41
59	Indianola				
60	Hampton	7,500.00	1,882.50		9,382.50
61	Jefferson	8,500.00	2,000.00		10,500.00
62	Manchester				
63	Vinton		1,665.40		1,665.40
64	Pella	6,000.00	2,912.50		8,912.50
65	Sheldon	4,775.00	1,317.30		6,092.30
66	Belle Plaine	500.00	762.50		1,262.50
67	Eldora	5,000.00	1,273.75		6,273.75
68	Harlan	4,500.00	895.00		5,395.00
69	Nevada	8,500.00	2,808.90		11,308.90
70	Cresco	2,500.00	965.00		3,465.00
71	Clear Lake	12,500.00	6,492.00		18,992.00
72	Osage	18,000.00	4,430.00		22,430.00
73	Winterset	2,000.00			2,000.00
74	Osceola	2,700.00	2,666.33		5,366.33
75	Emmetsburg	4,500.00	626.88		5,126.88
76	Sac City	9,000.00	2,803.30	294.58	12,097.88
77	Bettendorf	4,547.50	1,899.69		6,447.19
78	Tama	4,500.00	2,955.33	194.37	7,649.70
79	Clarion	1,000.00	900.00		1,900.00
80	Onawa		2,271.25		2,271.25
81	Waukon	9,500.00	2,403.25		11,903.25
82	Hawarden	500.00	27.50		527.50
83	New Hampton	500.00	275.00		775.00
84	Sigourney	8,000.00	3,864.50	10.50	11,875.00
85	Monticello	1,000.00	25.00		1,025.00
86	Audubon	56,350.00	3,663.42		60,013.42
87	Humboldt	2,000.00	1,557.50		3,557.50
88	Bloomfield	1,000.00	135.00		1,135.00
89	Rock Rapids	3,500.00	695.00		4,195.00
90	Colfax	1,500.00	2,075.44		3,575.44
91	Ida Grove				
92	Tipton	1,845.00	435.00		2,280.00
93	Marengo	11,500.00	4,305.00		15,805.00
94	Rockwell City	1,500.00	237.50		1,737.50
95	Hamburg	500.00	125.00		625.00
96	Bedford	2,300.00	901.64		3,201.64
97	Madrid	5,000.00	1,499.38		6,499.38
98	West Union	5,500.00	1,223.75		6,723.75
99	Dyersville	2,000.00	1,068.75		3,068.75
100	De Witt	2,000.00	1,104.86	1.53	3,106.39
101	Villisca	6,000.00	150.00		6,150.00
102	Corning	1,000.00	1,200.00		2,200.00
103	Forest City	4,000.00	1,695.00		5,695.00
104	Lake City	2,000.00	2,081.25		4,081.25
105	Leon		114.00		114.00
106	Mystic	1,000.00	350.00		1,350.00
107	Toledo	1,000.00	67.50		1,067.50
108	Eldon	1,000.00	585.00		1,585.00
109	Stuart	8,500.00	3,077.68		11,577.68
110	Seymour	5,000.00	4,261.60	8.33	9,269.93

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Bond Payments, Etc.			
		Loans	Accrued Interest	Miscellaneous	Total
		Temporary loans	Private trust accounts	Total miscellaneous bonds	Grand total bond and interest payments
	Grand Total	\$ 57,215.81	\$1,216,644.22	\$ 103,101.36	\$5,859,893.19
1	Des Moines		108,393.25		921,606.87
2	Sioux City				441,899.11
3	Davenport		937,040.32		1,199,143.63
4	Cedar Rapids		26,564.07	47.58	346,776.60
5	Waterloo		21,270.15		143,819.90
6	Council Bluffs		23,111.44	40,796.07	258,835.01
7	Dubuque	3,000.00	32,810.34		329,201.59
8	Ottumwa				129,347.54
9	Burlington		9,780.00		101,431.17
10	Clinton		17,218.97		132,514.56
11	Mason City		5,718.15		87,876.90
12	Ft. Dodge		13,752.92		109,168.90
13	Marshalltown		11,511.54	27,353.97	126,959.70
14	Muscatine		296.02	71.68	17,241.59
15	Iowa City				222,424.34
16	Keokuk				11,015.00
17	Ft. Madison		2,730.25		26,461.79
18	Boone				32,179.05
19	Newton		412.28	1,719.43	25,639.71
20	Ames			1,220.32	36,743.32
21	Oskaloosa		3,565.45		53,080.80
22	Creston		2,005.08		42,141.99
23	Centerville			2,420.00	13,719.00
24	Charles City				36,095.37
25	Oelwein	5,162.92			35,667.96
26	Cedar Falls		514.49		88,135.89
27	Webster City				12,475.12
28	Fairfield	1,116.79			15,097.78
29	Shenandoah		.50		18,804.00
30	Cherokee				10,550.00
31	Perry				23,309.42
32	Red Oak			5.40	2,409.28
33	Atlantic				4,585.00
34	Chariton				11,215.00
35	Spencer				16,218.55
36	Clarinda				25,261.00
37	Grinnell				10,212.50
38	Estherville				
39	Washington				
40	Le Mars				24,169.56
41	Knoxville				1,501.76
42	Carroll	986.10		11,330.00	18,362.50
43	Decorah		205.00		4,461.10
44	Albia				12,152.73
45	Marion				12,891.88
46	West Des Moines				9,057.50
47	Glenwood			1,000.00	4,055.42
48	Missouri Valley				7,925.41
49	Storm Lake	4,680.00			12,024.68
50	Iowa Falls				18,202.50
51	Eagle Grove			189.87	7,019.87
52	Algona				2,530.00
53	Denison			16,911.04	18,671.04
54	Mt. Pleasant				8,080.00
55	Independence				

FOR YEAR ENDING MARCH 31, 1938—Continued

Miscellaneous Payments						Grand total all expenditures	No. in order of population
Transfers	Refunds	Interest	Drainage Claims				
Total transfers	Total refunds	Total interest on warrants	Total damage	Total miscellaneous	Grand total miscellaneous payments		
\$1,340,458.20	\$ 71,460.42	\$ 9,002.51	\$ 340,064.56	\$ 573,832.74	\$2,350,386.43	\$28,004,128.86	
108,933.29	1,506.09	910.99	230,276.50	64,454.35	406,081.22	4,202,766.91	1
	725.00		96,965.60		97,690.60	2,835,083.62	2
57,252.75	1,207.72		3,981.05	28,698.51	91,140.03	2,138,938.76	3
4,371.97	304.80	111.41	1,085.50	146,050.02	151,023.70	1,387,594.34	4
106,091.76	1,155.03		2,311.96	85,107.94	144,666.69	906,203.54	5
48.00	360.44	1,323.98	877.53	2,000.00	4,609.95	1,019,351.89	6
112,319.86	762.50	976.57	1,699.68	21,321.50	137,080.11	1,218,640.86	7
269.34	721.40	1,797.29		1.50	2,789.53	722,807.59	8
126,318.03	1,004.39		196.00		127,518.42	572,502.58	9
24,863.74	248.24	585.91	748.77	700.05	27,146.71	515,960.49	10
12,623.85	830.61		748.93	2,196.21	16,399.60	510,293.96	11
101,957.18	2,848.21	573.98		12,327.51	128,706.88	934,832.77	12
30,328.05	3,689.90			2,486.05	36,504.00	403,764.33	13
23,068.98	123.40	33.11	1,082.19	10,904.60	35,212.32	374,476.59	14
51,329.71	204.00		322.59		51,856.30	506,871.12	15
18,517.74	33,450.07		155.10	2,900.00	55,022.91	229,626.72	16
2,431.70	125.00		40.00		2,596.70	123,838.54	17
2,878.06	999.98			45.16	3,923.20	190,730.47	18
						262,400.76	19
69,682.84	3,835.30			21,708.79	95,226.93	657,312.73	20
6,314.21	56.25	523.75	200.00	7,100.00	14,194.21	228,873.01	21
555.54	56.25	13.55	2,743.27		3,368.61	158,159.82	22
						62,145.26	23
13,905.44	140.62		16.00	343.66	14,495.72	168,735.39	24
	101.62	258.74	677.09		1,037.45	152,550.58	25
22,000.00	924.50				22,924.50	577,144.24	26
6,901.98	1,281.12			12,698.48	20,881.58	228,074.92	27
	152.00	400.36		24,528.39	25,080.75	113,985.42	28
9,016.50	341.84		8.73	38.20	9,405.27	114,323.54	29
1,960.00	150.05				2,110.05	61,675.53	30
7,632.39	32.75	491.32		3,118.04	11,274.50	123,716.49	31
4,841.52	942.25			2,154.31	7,938.08	92,379.16	32
8,484.66	87.50			1.02	8,523.18	183,579.32	33
9,532.41			203.66	69.88	9,805.95	73,672.20	34
30,000.00	391.50				30,391.50	481,217.19	35
	18.75			1,568.70	1,587.45	79,948.46	36
						73,848.39	37
18,266.58				14,599.22	32,865.80	157,669.91	38
5,700.00	37.50		224.00		5,961.50	89,410.86	39
6,601.94	191.90		80.40	105.75	6,979.99	61,383.32	40
		92.02			92.02	225,470.68	41
5,378.06	881.50				6,259.56	70,043.32	42
27,774.35	132.66	105.73		976.95	28,989.69	114,085.79	43
6,791.21	391.74		425.00	3,351.62	9,527.52	72,262.58	44
1,096.84				9,040.87	10,137.71	55,549.42	45
	3.00		75.00		78.00	27,183.86	46
4,453.90	37.50	78.57			4,569.97	36,806.22	47
4,115.75				1,683.22	5,798.97	46,380.73	48
7,691.97	37.50			1,161.85	8,891.32	94,371.46	49
5,834.21	61.25			328.42	6,223.88	91,861.61	50
1,700.00					1,700.00	59,287.09	51
42,782.94				1,055.20	43,838.14	210,396.34	52
	82.50			85.00	167.50	96,629.88	53
23,600.00	5.00				23,605.00	143,557.59	54
44,676.11	535.25				45,211.36	144,088.50	55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CITIES—EXPENDITURES

No. in order of population	Cities	Bond Payments, Etc.			
		Loans	Accrued Interest	Miscellaneous	Total
		Temporary loans	Private trust accounts	Total miscellaneous bonds	Grand total bond and interest payments
56	Waverly				21,290.00
57	Maquoketa	3,125.00			17,464.50
58	Anamosa				3,779.41
59	Indianola				4,812.85
60	Hampton				27,226.88
61	Jefferson				10,590.00
62	Manchester				1,091.32
63	Vinton				6,822.02
64	Pella				19,347.95
65	Sheldon				10,516.06
66	Belle Plaine				5,283.75
67	Eldora				6,273.75
68	Harlan				33,588.69
69	Nevada				11,308.90
70	Cresco				3,465.00
71	Clear Lake				19,338.07
72	Osage				30,255.00
73	Winterset				21,956.12
74	Osceola	5,480.00			15,432.07
75	Emmetsburg				5,126.88
76	Sac City				13,221.72
77	Bettendorf				7,747.19
78	Tama				7,685.70
79	Clarion			36.00	3,650.56
80	Onawa				11,076.55
81	Waukon				11,903.25
82	Hawarden				1,171.00
83	New Hampton				1,019.00
84	Sigourney		244.00		12,875.00
85	McIntire				5,675.00
86	Audubon				63,833.42
87	Humboldt				3,557.50
88	Bloomfield				3,135.00
89	Rock Rapids				6,695.00
90	Colfax				3,575.44
91	Ida Grove	3,850.00			4,078.00
92	Tipton				2,280.00
93	Marengo				17,977.86
94	Rockwell City				2,905.21
95	Hamburg				1,367.00
96	Bedford				10,075.64
97	Madrid				7,046.88
98	West Union				7,863.75
99	Dyersville				3,068.75
100	De Witt				3,887.64
101	Villisca	9,190.00			17,134.72
102	Corning	20,625.00			22,825.00
103	Forest City				5,695.00
104	Lake City				8,731.25
105	Leon				1,127.84
106	Mystic				1,350.00
107	Toledo				6,583.50
108	Eldon				1,585.00
109	Stuart				13,378.18
110	Seymour				9,269.93

FOR YEAR ENDING MARCH 31, 1938—Continued

Miscellaneous Payments						Grand total all expenditures	No. in order of population
Transfers	Refunds	Interest	Drainage Claims				
Total transfers	Total refunds	Total interest on warrants	Total damage	Total miscellaneous	Grand total miscellaneous payments		
13,873.44					13,873.44	151,728.48	56
10,800.00	83.34	36.99	20.00	219.37	11,159.70	117,033.73	57
862.30		.96		933.97	1,797.23	31,202.87	58
				821.19	821.19	71,047.84	59
6,400.00	271.70			4,671.37	11,343.07	76,538.61	60
	93.75				93.75	57,078.40	61
1,000.00	106.25			4,114.06	5,220.31	33,478.96	62
22,380.41	762.29			1,180.54	24,323.24	122,906.01	63
						141,372.80	64
	5.00			1,052.11	1,057.11	54,156.10	65
9,300.00	93.75				9,393.75	48,374.88	66
				5,265.76	5,265.76	37,163.96	67
1,100.00	56.25		302.30	38.70	1,497.25	121,821.31	68
	5.00	344.33		559.00	908.33	39,519.45	69
4,296.73	56.25		200.00		4,552.98	54,942.29	70
5,000.00	2,119.50			2,182.62	9,302.12	64,459.10	71
2,884.64	225.00		10.00	43.13	3,162.77	73,938.50	72
				204.10	204.10	75,724.89	73
						58,751.95	74
6,259.09				290.00	6,549.09	67,400.13	75
	358.75			119.50	478.25	49,794.43	76
2,400.01	87.42	18.75	10.07	204.58	2,720.83	48,317.97	77
4,800.00	3,000.00	25.00	116.29	199.77	8,141.06	54,431.31	78
1,200.00	176.50	6.28			1,382.78	49,369.40	79
	924.32			89,847.08	90,771.40	167,103.48	80
12,076.57	56.15				12,132.72	50,573.13	81
18,255.50	451.00				18,706.50	88,834.96	82
42.00	115.84			11,564.94	11,722.78	90,259.94	83
566.50	93.75			220.58	880.83	35,203.36	84
1,555.20	59.25			8.83	1,623.28	30,139.82	85
2,517.55	111.37			60.00	2,688.92	99,600.02	86
2,500.00	75.00	8.70			2,583.70	35,274.53	87
				3.48	3.48	150,576.41	88
				3,825.17	3,825.17	229,955.08	89
				911.15	911.15	14,334.57	90
5,348.21				3,187.32	8,535.53	36,527.60	91
2,696.52	2.73			1,252.44	3,951.69	75,766.70	92
2,000.65	160.99		60.35		2,281.99	31,882.29	93
						35,939.95	94
	2.00	31.94			33.94	17,035.94	95
10,120.23					10,120.23	37,609.09	96
				148.07	148.07	22,206.40	97
	95.00			250.00	345.00	29,636.40	98
206.42	40.00				246.42	19,900.66	99
	56.25	17.75	25.00		99.00	31,824.57	100
2,119.50				819.14	2,938.64	67,321.79	101
5,555.14		221.11		1,158.98	6,935.23	78,329.46	102
				724.47	724.47	28,528.66	103
626.39	56.25	13.42		513.59	1,209.65	29,737.60	104
	116.07			101.50	217.57	27,052.04	105
500.00	71.64				571.64	6,481.86	106
169.84	83.43		20.00	215.89	495.16	26,175.14	107
	262.25		150.00	568.67	980.92	33,422.63	108
				537.09	537.09	70,381.80	109
				903.62	903.62	31,252.96	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

No. in order of population	Cities	Cash on hand April 1, 1937	Add grand total of receipts for year ending March 31, 1938	Total to be accounted for
	Grand Total.....	\$ 9,418,010.69	\$ 27,870,127.64	\$ 37,288,138.33
1	Des Moines.....	1,001,837.10	4,178,271.41	5,180,108.51
2	Sioux City.....	744,552.42	2,908,910.13	3,653,462.55
3	Davenport.....	1,022,640.34	1,755,014.44	2,777,654.78
4	Cedar Rapids.....	150,245.63	1,454,586.42	1,604,832.05
5	Waterloo.....	410,149.03	1,387,951.64	1,798,100.67
6	Council Bluffs.....	423,462.54	974,175.09	1,397,637.63
7	Dubuque.....	172,570.98	1,226,158.53	1,398,729.51
8	Ottumwa.....	49,888.15	726,650.16	776,538.31
9	Burlington.....	399,903.73	591,313.52	991,217.25
10	Clinton.....	102,830.58	513,829.95	616,660.53
11	Mason City.....	160,990.60	559,684.75	720,675.35
12	Ft. Dodge.....	309,344.75	762,761.08	1,072,105.83
13	Marshalltown.....	108,219.85	403,972.62	512,192.47
14	Muscatine.....	213,373.59	453,044.14	666,417.73
15	Iowa City.....	215,090.59	444,746.90	659,837.49
16	Keokuk.....	26,222.95	234,424.80	260,647.75
17	Ft. Madison.....	38,716.27	135,754.71	174,470.98
18	Boone.....	86,106.16	220,640.99	306,747.15
19	Newton.....	211,975.49	269,307.06	481,282.55
20	Ames.....	316,451.32	619,579.98	936,031.30
21	Oskaloosa.....	122,114.40	207,941.78	330,056.18
22	Creston.....	41,338.49	155,537.30	196,875.79
23	Centerville.....	32,841.92	66,050.16	98,892.08
24	Charles City.....	57,958.12	171,568.26	229,526.38
25	Oelwein.....	83,424.06	120,699.40	204,123.46
26	Cedar Falls.....	94,380.40	555,299.68	649,680.08
27	Webster City.....	149,006.84	278,384.37	427,391.21
28	Fairfield.....	25,643.50	112,744.44	138,387.94
29	Shenandoah.....	47,963.47	115,350.81	163,314.28
30	Cherokee.....	54,762.08	64,941.83	119,703.91
31	Perry.....	9,751.58	134,986.32	144,737.90
32	Red Oak.....	15,203.36	95,532.67	110,736.03
33	Atlantic.....	86,941.70	185,329.51	272,271.21
34	Chariton.....	21,061.77	110,381.94	131,443.71
35	Spencer.....	117,362.32	402,992.96	520,355.28
36	Clarinda.....	74,320.83	78,202.49	152,523.32
37	Grinnell.....	22,327.31	80,777.79	103,105.10
38	Estherville.....	74,610.75	175,166.13	249,776.88
39	Washington.....	52,809.58	89,356.37	142,165.95
40	Le Mars.....	26,417.35	48,314.48	74,731.83
41	Knoxville.....	41,247.51	219,151.74	260,399.25
42	Carroll.....	23,930.21	77,977.81	101,908.02
43	Decorah.....	32,810.75	102,824.33	135,635.08
44	Albia.....	9,020.58	74,792.20	83,812.78
45	Marion.....	41,240.69	53,264.18	94,504.87
46	West Des Moines.....	29,481.33	38,286.46	67,767.79
47	Glenwood.....	8,791.77	35,392.93	44,184.70
48	Missouri Valley.....	14,562.11	51,618.99	66,181.10
49	Storm Lake.....	12,716.71	100,013.78	112,730.49
50	Iowa Falls.....	16,863.43	91,814.74	108,678.17
51	Eagle Grove.....	23,951.68	57,471.20	81,422.88
52	Algona.....	147,042.78	208,556.11	355,598.89
53	Denison.....	64,012.43	113,406.28	177,418.71
54	Mt. Pleasant.....	38,246.80	183,716.57	221,963.37
55	Independence.....	52,915.79	132,163.70	185,079.49

OF CASH TRANSACTIONS

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants outstanding April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deductions from total to be accounted for	Cash on hand March 31, 1938	No. in order of population
\$ 28,004,128.80	\$ 900,484.32	\$ 28,904,613.18	\$ 765,351.66	\$ 28,139,261.52	\$ 9,148,876.81	
4,202,766.91	380,258.42	4,583,025.33	266,780.24	4,316,245.09	863,863.42	1
2,835,083.62	123,262.46	2,958,346.08	101,511.86	2,856,834.22	796,628.33	2
2,138,938.76	1,008.13	2,139,946.89	409.23	2,139,537.66	638,117.12	3
1,387,594.34	54,542.70	1,442,137.04	18,685.61	1,423,451.43	181,380.62	4
996,203.54	40,332.00	1,036,535.54	44,632.34	991,903.20	806,197.47	5
1,019,351.89	45,014.10	1,064,365.99	39,577.55	1,024,788.44	372,849.19	6
1,218,640.86	79,935.40	1,298,576.26	35,017.53	1,263,558.73	135,170.78	7
722,807.59	3,773.00	726,580.59	6,296.50	720,284.09	56,254.22	8
572,502.58	182.57	572,685.15	389.39	572,295.76	418,921.49	9
515,960.49	4,604.73	520,565.22	17,457.76	503,107.46	118,553.07	10
510,293.96	1,229.68	511,523.64	669.02	510,854.62	209,820.73	11
934,832.77	29,451.58	964,284.35	19,644.91	944,639.44	127,466.39	12
403,764.33	1,810.17	405,575.12	102.59	405,472.53	106,719.94	13
374,476.59	6,752.28	381,228.87	6,743.64	374,485.23	291,932.50	14
506,871.12	4,332.61	511,203.73	477.41	510,726.32	149,111.17	15
229,626.72	703.77	230,330.49	1,483.04	228,847.45	31,800.30	16
123,838.54	19.25	123,857.79		123,857.79	50,613.19	17
190,730.47	59.21	190,789.68	623.65	190,166.03	116,581.12	18
262,460.76	2,738.42	265,199.18	2,235.89	262,963.29	218,319.26	19
657,312.73	2,661.58	659,974.31	38,754.76	621,219.55	314,811.75	20
228,873.01	17,895.91	246,768.92	19,156.77	227,612.15	102,444.03	21
158,159.82	188.62	158,348.44		158,348.44	38,527.35	22
62,145.26	209.94	62,355.20	588.32	61,766.88	37,125.20	23
168,735.39	2,479.87	171,215.26	1,184.23	170,031.03	59,495.35	24
152,550.58	9,450.44	162,001.02	428.08	161,572.94	42,550.52	25
577,144.24	2,381.86	579,526.10	6,186.77	573,339.33	76,340.75	26
228,074.92	6,105.31	234,180.23	6,345.80	227,834.43	199,556.78	27
113,985.42	3.25	113,988.67	4,878.54	109,110.13	29,277.81	28
114,323.54	570.16	114,893.70	132.56	114,761.14	48,553.14	29
61,675.53	1,605.94	63,281.47	571.30	62,710.17	56,993.74	30
123,716.49	10,336.84	134,053.33	7,248.52	126,804.81	17,933.09	31
92,379.16	1,322.39	93,701.55	2,034.94	91,666.61	19,069.42	32
183,579.32	196.42	183,775.74	157.80	183,617.94	88,653.27	33
73,672.20	3,784.03	77,456.23	95.21	77,361.02	54,082.69	34
481,217.19	4,750.02	485,967.21	4,886.77	481,080.44	39,274.84	35
79,948.46	155.65	80,104.11	81.69	80,022.42	72,500.90	36
73,848.39		73,848.39	1.85	73,846.54	29,258.56	37
157,669.91	1,423.92	159,093.83	163.50	158,930.33	90,846.55	38
89,410.86	20.24	89,431.10	742.80	88,688.30	53,477.65	39
61,383.32	.61	61,383.93		61,383.93	13,347.90	40
225,470.68	1,137.55	226,608.23	687.22	225,921.01	34,478.24	41
70,043.32	202.65	70,245.97	586.95	69,659.02	32,249.00	42
114,085.79	3,871.04	117,956.83	5,074.93	112,881.90	22,753.18	43
72,262.58	62.52	72,325.10	57.39	72,267.71	11,545.07	44
55,549.42	75.00	55,624.42		55,624.42	38,880.45	45
27,183.86	191.01	27,374.87	966.36	26,408.51	41,359.28	46
36,806.22	1,958.80	38,765.02	3,423.47	35,341.55	8,843.15	47
46,380.73	251.83	46,632.56	932.08	45,700.48	20,480.62	48
94,371.46	139.07	94,510.53	1,317.53	93,193.00	19,537.49	49
91,861.61	4,169.22	96,030.83	2,396.77	93,634.06	15,044.11	50
59,287.09	3,158.59	62,445.68		62,445.68	18,977.20	51
210,396.34	379.04	210,775.38	9,987.35	200,788.03	154,810.86	52
96,629.88	1.05	96,630.93	56.39	96,574.54	80,844.17	53
143,557.59	10.65	143,568.24	10.65	143,557.59	78,405.78	54
144,088.50	621.70	144,710.20	283.91	144,426.29	40,653.20	55

TABLE NO. 3—RECAPITULATION

No. in order of population	Cities	Cash on hand April 1, 1937	Add grand total of receipts for year ending March 31, 1938	Total to be accounted for
56	Waverly	81,756.47	154,797.78	236,554.25
57	Maquoketa	72,292.82	107,966.04	180,258.86
58	Anamosa	10,788.74	29,825.17	40,613.91
59	Indianola	8,789.84	93,962.11	102,751.95
60	Hampton	60,217.36	78,793.79	139,011.15
61	Jefferson	32,868.36	53,110.95	85,979.31
62	Manchester	7,061.63	31,644.34	38,705.97
63	Vinton	38,163.08	117,933.06	156,096.14
64	Pella	51,937.34	119,236.50	171,173.84
65	Sheldon	32,315.37	52,977.05	85,292.42
66	Belle Plaine	16,933.43	45,333.63	62,267.06
67	Eldora	6,076.65	43,387.11	49,463.76
68	Harlan	39,449.01	121,485.95	160,934.96
69	Nevada	10,070.27	41,185.20	51,255.47
70	Cresco	16,061.59	46,200.87	62,262.46
71	Clear Lake	29,315.38	67,078.72	96,394.10
72	Osage	39,474.53	78,834.68	118,309.21
73	Winterset	65,364.05	127,760.87	193,124.92
74	Osceola	17,822.63	67,060.75	84,883.38
75	Emmetsburg	20,631.46	62,553.23	83,184.69
76	Sac City	21,417.72	46,069.74	67,487.46
77	Bettendorf	34,247.28	33,525.95	67,773.23
78	Tama	18,143.76	55,503.24	73,647.00
79	Clarion	11,745.39	56,678.28	68,423.67
80	Onawa	118,184.94	104,199.02	222,383.96
81	Waukon	14,071.50	51,639.32	65,710.82
82	Hawarden	26,591.87	88,593.80	115,185.67
83	New Hampton	11,150.68	93,224.67	104,375.35
84	Sigourney	18,849.91	37,236.78	56,086.69
85	Monticello	21,803.65	28,543.66	50,347.31
86	Audubon	68,791.75	76,274.27	145,066.02
87	Humboldt	7,574.15	37,950.90	45,525.05
88	Bloomfield	73,705.50	136,930.37	210,635.87
89	Rock Rapids	66,277.60	142,256.82	208,534.42
90	Colfax	11,811.46	16,764.50	28,575.96
91	Ida Grove	12,157.72	32,769.85	44,927.57
92	Tipton	36,052.76	63,411.44	99,464.20
93	Marengo	14,997.49	36,552.62	51,550.11
94	Rockwell City	10,442.45	36,942.58	47,385.03
95	Hamburg	6,400.08	17,007.41	23,407.49
96	Bedford	22,038.84	36,034.64	58,073.48
97	Madrid	24,188.34	23,065.57	47,253.91
98	West Union	32,819.95	21,916.25	54,736.20
99	Dyersville	12,714.53	22,270.82	34,985.35
100	De Witt	11,605.71	27,857.28	39,462.99
101	Villisca	16,745.94	61,601.20	78,347.14
102	Corning	15,083.29	81,318.48	96,401.77
103	Forest City	5,083.81	32,008.43	37,092.24
104	Lake City	30,798.25	30,758.46	61,556.71
105	Leon	6,798.15	29,808.62	36,606.77
106	Mystic	2,907.60	5,564.02	8,471.62
107	Toledo	14,122.58	24,452.66	38,575.24
108	Eldon	7,217.71	33,861.59	41,079.30
109	Stuart	9,682.30	66,563.21	76,245.51
110	Seymour	12,749.55	29,055.36	41,804.91

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants outstanding April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deductions from total to be accounted for	Cash on hand March 31, 1938	No. in order of population
151,728.48		151,728.48		151,728.48	84,825.77	56
117,033.73	188.35	117,222.08	1,568.32	115,653.76	64,605.10	57
31,202.87	24.82	31,227.69	36.31	31,191.38	9,422.53	58
71,047.84	2,619.23	73,667.07	1,738.47	71,928.60	30,823.35	59
76,538.61		76,538.61	123.10	76,415.51	62,595.64	60
57,078.40	337.45	57,415.85	469.10	56,946.75	29,032.56	61
33,478.96	7.60	33,486.56		33,486.56	5,219.41	62
122,996.01	145.70	123,141.71	37.45	123,104.26	32,901.88	63
141,372.80	32.00	141,404.80	48.49	141,356.31	29,817.53	64
54,156.10	1,011.97	55,168.07	1,240.39	53,927.68	31,364.74	65
48,374.88	316.65	48,691.53	934.95	47,756.58	14,510.48	66
37,163.96		37,163.96	918.00	36,245.96	13,217.80	67
121,821.31	281.26	122,102.57	499.49	121,603.08	39,331.88	68
39,519.45	918.32	40,437.77	130.76	40,307.01	10,948.46	69
54,942.29	212.33	55,154.62	2,481.17	52,673.45	9,589.01	70
64,459.10	578.24	65,037.34	788.42	64,248.92	32,145.18	71
73,938.50		73,938.50		73,938.50	44,370.71	72
75,724.89	316.12	76,041.01	155.92	75,885.09	117,239.83	73
58,751.95	10,265.18	69,017.13		69,017.13	15,866.25	74
67,400.13	157.84	67,557.97	3,303.91	64,254.06	18,930.63	75
49,794.43	2,595.60	52,390.03	2,596.47	49,793.56	17,693.90	76
48,317.97		48,317.97	1,615.05	46,702.92	21,070.31	77
54,431.31	210.28	54,641.59	180.43	54,461.16	19,185.84	78
49,369.40	234.48	49,603.88	751.35	48,852.53	19,571.14	79
167,103.48	531.67	167,635.15		167,635.15	54,748.81	80
50,573.13	162.86	50,735.99	214.28	50,521.71	15,189.11	81
88,834.96	163.04	88,998.00		88,998.00	26,187.67	82
90,259.94	220.41	90,480.35	117.75	90,362.60	14,012.75	83
35,293.36		35,293.36		35,293.36	20,793.33	84
30,139.82	3.00	30,142.82		30,142.82	20,204.49	85
99,600.02	418.12	100,018.14	2,254.08	97,764.06	47,301.96	86
35,274.53	3,031.40	38,305.93	3,450.62	34,855.31	10,669.74	87
150,576.41	311.89	150,888.30	497.84	150,390.46	60,245.41	88
229,955.08	2,390.24	232,345.32	46,773.74	185,571.58	22,962.94	89
14,334.57	4.80	14,339.37	5.45	14,333.92	14,242.04	90
36,527.60		36,527.60	4.50	36,523.10	8,404.47	91
75,766.70	800.33	76,567.03		76,567.03	22,897.17	92
31,882.29	3.00	31,885.29	3.61	31,881.68	19,608.43	93
35,939.95		35,939.95		35,939.95	11,445.08	94
17,035.94	1,309.55	18,345.49	1,772.03	16,573.46	6,834.03	95
37,609.09	29.55	37,638.64	101.74	37,536.90	20,536.58	96
22,206.40		22,206.40		22,206.40	25,047.51	97
29,636.40	115.46	29,751.86	10.06	29,741.80	24,994.40	98
19,900.66		19,900.66		19,900.66	15,084.69	99
31,824.57	31.00	31,855.57	1,731.17	30,124.40	9,338.59	100
67,321.79		67,321.79		67,321.79	11,025.35	101
78,329.46	4,141.93	82,471.39	3,061.78	79,409.61	16,992.16	102
28,528.66	1,653.66	30,182.32	66.31	30,116.01	6,976.23	103
29,737.60	272.93	30,010.53	355.48	29,655.05	31,901.66	104
27,052.04	91.15	27,143.19	1,115.71	26,027.48	10,579.29	105
6,481.86	1.55	6,483.41	657.52	5,825.89	2,645.73	106
26,175.14		26,175.14	125.00	26,050.14	12,525.10	107
33,422.63	12.24	33,434.87	57.00	33,377.87	7,701.43	108
70,381.80		70,381.80		70,381.80	5,863.71	109
31,252.96	2,547.30	33,800.26	1,199.07	32,601.19	9,203.72	110

TABLE NO. 4—CITIES—BONDED AND OTHER

No. in order of population	Cities	General bonds	Character and Amount of Year March		
			Municipal industry bonds	Temporary loans	Outstanding warrants
	Grand Total.....	\$ 21,052,738.76	\$ 10,742,299.22	\$ 32,065.00	\$ 765,351.66
1	Des Moines.....	5,291,323.33	4,703,000.00		266,780.24
2	Sioux City.....	1,131,500.00	2,202,500.00		101,511.86
3	Davenport.....	1,167,000.00	391,000.00		409.23
4	Cedar Rapids.....	1,960,600.00	645,000.00		18,685.61
5	Waterloo.....	585,000.00	272,000.00		44,632.34
6	Council Bluffs.....	1,646,600.00		4,000.00	39,577.55
7	Dubuque.....	1,143,563.41	459,000.00	27,000.00	35,017.53
8	Ottumwa.....	1,309,000.00			6,296.50
9	Burlington.....	501,000.00			389.39
10	Clinton.....	429,300.00	271,000.00		17,457.76
11	Mason City.....	157,000.00	43,000.00		669.02
12	Ft. Dodge.....	774,000.00			19,644.91
13	Marshalltown.....	203,500.00	174,000.00		102.59
14	Muscatine.....	204,500.00			6,743.64
15	Iowa City.....	512,949.97	238,000.00		477.41
16	Keokuk.....	59,000.00			1,483.04
17	Ft. Madison.....	67,500.00			
18	Boone.....	132,000.00	31,000.00		623.65
19	Newton.....	92,500.00			2,235.89
20	Ames.....	38,000.00	25,750.00		38,754.76
21	Oskaloosa.....	202,100.00	231,000.00		19,156.77
22	Creston.....	157,000.00			
23	Centerville.....	67,500.00			588.32
24	Charles City.....	136,000.00			1,184.23
25	Oelwein.....	113,000.00			428.08
26	Cedar Falls.....	117,443.12			6,186.77
27	Webster City.....	7,500.00	81,000.00		6,345.80
28	Fairfield.....	108,800.00	35,500.00		4,878.54
29	Shenandoah.....	152,400.00			132.56
30	Cherokee.....	23,000.00			571.30
31	Perry.....	139,700.00			7,248.52
32	Red Oak.....	18,000.00			2,034.94
33	Atlantic.....	500.00	16,000.00		157.80
34	Chariton.....	69,500.00			95.21
35	Spencer.....	100,000.00			4,886.77
36	Clarinda.....	15,000.00	78,000.00		81.69
37	Grinnell.....	22,000.00	5,000.00		1.85
38	Estherville.....				163.50
39	Washington.....	49,000.00	25,000.00		742.80
40	Le Mars.....		26,200.00		
41	Knoxville.....	70,971.29	3,000.00		687.22
42	Carroll.....	32,222.14		1,065.00	586.95
43	Decorah.....	55,200.00			5,074.93
44	Albia.....	5,500.00	14,000.00		57.39
45	Marion.....	69,000.00			
46	West Des Moines.....		3,000.00		966.36
47	Glenwood.....	4,000.00	2,000.00		3,423.47
48	Missouri Valley.....	37,500.00	18,100.00		932.08
49	Storm Lake.....	58,000.00	87,000.00		1,317.53
50	Iowa Falls.....	77,000.00			2,396.77
51	Eagle Grove.....	7,600.00	50,000.00		
52	Algona.....	18,000.00			9,987.35
53	Denison.....	35,000.00			56.39
54	Mt. Pleasant.....				10.65
55	Independence.....				283.91

DEBT OBLIGATIONS MARCH 31, 1938

Debt Obligations at Close of 31, 1938			Total indebtedness April 1, 1937	Increase of indebtedness during year ending March 31, 1938	Decrease of indebtedness during year ending March 31, 1938	Special assessment bonds and certificates	No. in order of population
Judgments	Miscellaneous debts	Total general indebted- ness March 31, 1938					
\$ 962,693.13	\$14,419.30	\$33,569,567.16	\$33,764,074.91	\$1,541,359.25	\$1,735,867.00	\$2,641,363.31	
		10,261,103.57	10,574,758.42		313,654.85	851,956.45	1
		3,435,511.86	2,560,262.46	875,249.40		30,101.11	2
369,417.98	6,800.00	1,934,627.21	1,978,726.11		44,098.90		3
		2,624,285.61	2,752,942.70		128,657.09		4
123,000.00		1,024,632.34	711,832.00	312,800.34			5
		1,690,177.55	1,803,014.10		112,836.55	75,225.00	6
		1,664,580.94	1,771,998.81		107,417.87	189,000.00	7
		1,315,896.50	1,373,873.00		57,976.50		8
		501,389.39	549,423.34		48,033.95		9
		717,757.76	738,904.73		21,146.97	33,897.32	10
321,000.00		521,669.02	581,229.68		59,560.66		11
		793,644.91	806,451.68		72,806.67		12
	380.00	377,982.59	441,310.79		63,328.20	12,000.00	13
		211,243.64	223,252.28		12,008.64	1,500.00	14
		751,427.38	876,182.58		124,755.20	42,410.41	15
		60,483.04	67,703.77		7,220.73		16
		67,500.00	87,410.75		19,910.75	28,038.91	17
		163,623.65	180,559.21		16,935.56	29,000.00	18
72,500.00		167,235.80	182,738.42		15,502.53		19
		102,504.76	78,411.58	24,093.18		97,000.00	20
1,753.70		454,010.47	483,995.91		29,985.44	5,000.00	21
		157,000.00	183,188.62		26,188.62	32,800.00	22
		68,088.32	67,709.04	378.38		1,500.00	23
		137,184.23	153,977.21		16,792.98	25,441.52	24
		113,428.08	121,450.44		8,022.36	20,500.00	25
		123,629.89	35,881.80	87,748.03		24,000.00	26
		94,845.80	96,105.31		1,259.51		27
		149,178.54	152,303.25		3,124.71		28
		152,532.56	164,970.16		12,437.60		29
		23,571.30	33,605.94		10,034.64		30
		146,948.52	137,636.84	9,311.68		11,700.00	31
		20,034.94	21,622.30		1,587.45		32
		16,657.80	20,196.42		3,538.62		33
		69,595.21	81,784.03		12,188.82		34
		104,886.77	46,750.02	58,136.75		22,500.00	35
		93,081.69	112,755.65		19,673.96		36
		27,001.85	36,000.00		8,998.15		37
		163.50	1,423.92		1,260.42		38
		74,742.80	86,020.24		11,277.44	20,718.26	39
		26,200.00	27,000.61		800.61		40
		74,658.51	47,637.55	27,020.96		37,000.00	41
		33,874.09	35,859.79		1,985.70	5,000.00	42
		60,274.93	64,557.29		4,282.36	3,400.00	43
		19,557.39	31,062.52		11,505.13		44
		69,000.00	72,075.00		3,075.00		45
		3,966.36	6,191.01		2,224.65	2,400.00	46
		9,423.47	14,458.80		5,035.33		47
		56,532.08	64,851.83		8,319.75		48
		146,317.53	157,139.07		10,821.54		49
		79,396.77	85,169.22		5,772.45		50
		57,600.00	57,158.59	441.41			51
		27,987.35	19,379.04	8,608.31			52
		35,056.39	41,001.05		5,944.66		53
		10.65	10.65				54
		283.91	621.70		337.79		55

TABLE NO. 4—CITIES—BONDED AND OTHER

No. in order of population	Cities	General bonds	Character and Amount of Year March		
			Municipal industry bonds	Temporary loans	Outstanding warrants
56	Waverly	54,000.00			
57	Maquoketa	53,000.00			1,568.32
58	Anamosa	2,400.00			36.31
59	Indianola				1,738.47
60	Hampton	30,000.00			123.10
61	Jefferson	38,900.00			469.10
62	Manchester				
63	Vinton	36,000.00			37.45
64	Pella	78,000.00			48.49
65	Sheldon	29,425.00	81,000.00		1,240.39
66	Belle Plaine	15,800.00	20,000.00		934.95
67	Eldora	36,800.00			918.00
68	Harlan	11,500.00	5,000.00		499.49
69	Nevada	28,700.00	30,000.00		130.76
70	Cresco	29,500.00			2,481.17
71	Clear Lake	124,640.00			788.42
72	Osage	83,000.00			
73	Winterset	2,000.00	63,500.00		155.92
74	Osceola	106,000.00	26,000.00		
75	Emmetsburg	10,500.00	19,149.22		3,303.91
76	Sac City	56,000.00	9,800.00		2,596.47
77	Bettendorf	32,745.50			1,615.05
78	Tama	68,800.00			180.43
79	Clarion	23,000.00	11,000.00		751.35
80	Onawa	48,000.00	13,500.00		
81	Waukon	41,200.00			214.28
82	Hawarden		19,800.00		
83	New Hampton	5,000.00			117.75
84	Sigourney	76,700.00	9,000.00		
85	Monticello				
86	Audubon	76,500.00	32,000.00		2,254.08
87	Humboldt	47,000.00			3,450.62
88	Bloomfield		36,000.00		497.84
89	Rock Rapids	9,500.00	100,000.00		46,773.74
90	Colfax	44,000.00			5.45
91	Ida Grove	1,000.00			4.50
92	Tipton	11,155.00			
93	Marengo	40,400.00			3.61
94	Rockwell City	13,500.00			
95	Hamburg	4,500.00			1,772.03
96	Bedford	15,800.00	13,000.00		101.74
97	Madrid	31,900.00	12,000.00		
98	West Union	21,000.00	7,000.00		10.06
99	Dyersville	21,000.00			
100	De Witt	22,200.00	6,000.00		1,731.17
101	Villisca	3,000.00			
102	Corning	31,000.00			3,061.78
103	Forest City	35,500.00			66.31
104	Lake City	18,300.00	50,500.00		355.48
105	Leon	8,000.00			1,115.71
106	Mystic	6,000.00			657.52
107	Toledo	500.00	30,000.00		125.00
108	Eldon	12,000.00			57.00
109	Stuart	57,000.00	18,000.00		
110	Seymour	25,500.00			1,199.07

DEBT OBLIGATIONS MARCH 31, 1938—Continued

Debt Obligations at Close of 31, 1938			Total indebtedness April 1, 1937	Increase of indebtedness during year ending March 31, 1938	Decrease of indebtedness during year ending March 31, 1938	Special assessment bonds and certificates	No. in order of population
Judgments	Miscellaneous debts	Total general indebted- ness March 31, 1938					
		54,000.00	73,000.00		19,000.00		56
		54,568.32	64,688.35		10,120.03	22,500.00	57
		2,436.31	6,124.82		3,688.51		58
264.93		2,003.40	2,619.23		615.83	13,800.00	59
		30,123.10	33,500.00		3,376.90	10,500.00	60
		39,369.10	47,737.45		8,368.35		61
5,606.52		5,606.52	3,660.83	1,945.69		6,155.50	62
		36,037.45	41,145.70		5,108.25		63
		78,048.49	84,032.00		5,983.51	44,200.00	64
		111,665.39	117,211.97		5,546.58		65
		36,734.95	39,616.65		2,881.70		66
		37,718.00	42,300.00		4,582.00		67
		16,999.49	43,281.26		26,281.77	79,000.00	68
		58,830.76	68,118.32		9,287.56		69
		31,981.17	32,212.33		231.16		70
		125,428.42	143,218.24		17,789.82		71
		83,000.00	101,000.00		18,000.00	13,700.00	72
		65,655.92	76,816.12		11,160.20	10,600.00	73
		132,000.00	102,265.18	29,734.82		202,500.00	74
		32,953.13	15,157.84	17,795.29		73,000.00	75
		68,396.47	78,395.60		9,999.13		76
		34,360.55	37,293.00		2,932.45	500.00	77
8,150.00		77,120.43	68,010.28	9,120.15		3,667.12	78
		34,751.35	36,234.48		1,483.13	911.16	79
		61,500.00	66,031.67		4,531.67	129,000.00	80
		41,414.28	50,862.86		9,448.58		81
		19,800.00	17,663.04	2,136.96			82
		5,117.75	5,720.41		602.66		83
		85,700.00	94,700.00		9,000.00		84
			1,003.00		1,003.00	8,500.00	85
		110,754.08	134,268.12		23,514.04		86
		50,450.62	52,031.40		1,580.78		87
		36,497.84	3,311.89	33,185.95			88
		156,273.74	115,390.24	40,883.50			89
		44,005.45	45,504.80		1,499.35		90
		1,004.50	1,000.00	4.50		14,550.00	91
		11,155.00	13,800.33		2,645.33		92
61,000.00		101,403.61	114,903.00		13,499.39	5,500.00	93
		13,500.00	15,000.00		1,500.00		94
		6,272.03	6,309.55		37.52	4,500.00	95
		28,901.74	33,629.55		4,727.81		96
		43,900.00	48,900.00		5,000.00		97
		28,010.06	34,615.46		6,605.40		98
		21,000.00	23,000.00		2,000.00		99
		29,931.17	30,731.00		799.83		100
		3,000.00	9,000.00		6,000.00	157,000.00	101
		34,061.78	36,141.93		2,080.15	208,000.00	102
		35,566.31	41,153.66		5,587.35		103
		69,155.48	74,072.93		4,917.45		104
		9,115.71	8,091.15	1,024.56		7,190.55	105
		6,657.52	7,001.55		344.03		106
		30,625.00	33,500.00		2,875.00		107
		12,057.00	13,012.24		955.24		108
	7,239.39	82,239.39	80,500.00	1,739.39		21,500.00	109
		26,699.07	33,047.30		6,348.23	2,500.00	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—CITIES—VALUATION OF PROPERTY

No. in order of population	Cities	Valuation of Property		
		Taxable valuation of real property	Taxable valuation of personal property	Taxable valuation rail-roads, telephone, tele-graph, express
	Grand Total.....	\$621,091,142.00	\$79,366,888.00	\$41,681,615.00
1	Des Moines.....	113,059,821.00	12,733,843.00	9,461,826.00
2	Sioux City.....	67,002,718.00	10,306,303.00	7,607,784.00
3	Davenport.....	49,871,355.00	4,908,782.00	404,064.00
4	Cedar Rapids.....	56,792,043.00	7,132,898.00	618,566.00
5	Waterloo.....	24,430,365.00	3,015,556.00	2,305,793.00
6	Council Bluffs.....	17,362,177.00	1,155,158.00	2,416,791.00
7	Dubuque.....	25,506,872.00	4,588,357.00	2,426,595.00
8	Ottumwa.....	13,424,374.00	2,285,447.00	2,296,292.00
9	Burlington.....	12,923,768.00	2,502,126.00	1,277,326.00
10	Clinton.....	14,574,015.00	1,302,212.00	234,173.00
11	Mason City.....	15,486,874.00	2,244,344.00	1,245,389.00
12	Ft. Dodge.....	12,834,825.00	1,253,329.00	1,192,459.00
13	Marshalltown.....	7,562,682.00	917,935.00	655,060.00
14	Muscatine.....	8,048,900.00	1,326,490.00	171,900.00
15	Iowa City.....	10,330,838.00	1,678,726.00	109,012.00
16	Keokuk.....	10,522,925.00	915,040.00	182,635.00
17	Ft. Madison.....	5,408,995.00	484,354.00	437,192.00
18	Boone.....	4,745,844.00	384,787.00	119,326.00
19	Newton.....	4,806,550.00	1,438,074.00	28,336.00
20	Ames.....	4,625,013.00	303,445.00	181,459.00
21	Oskaloosa.....	5,070,866.00	773,248.00	261,126.00
22	Creston.....	3,753,569.00	514,110.00	273,251.00
23	Centerville.....	2,538,899.00	328,928.00	67,998.00
24	Charles City.....	3,691,790.00	393,290.00	425,612.00
25	Oelwein.....	3,296,190.00	262,087.00	65,852.00
26	Cedar Falls.....	4,008,624.00	345,561.00	148,686.00
27	Webster City.....	2,583,234.00	285,796.00	123,150.00
28	Fairfield.....	2,550,636.00	293,493.00	191,776.00
29	Shenandoah.....	2,212,743.00	335,562.00	94,178.00
30	Cherokee.....	2,516,004.00	415,037.00	98,980.00
31	Perry.....	2,816,251.00	314,205.00	102,321.00
32	Red Oak.....	2,203,744.00	218,507.00	332,839.00
33	Atlantic.....	2,108,136.00	244,412.00	40,142.00
34	Chariton.....	1,728,905.00	187,789.00	85,887.00
35	Spencer.....	2,670,960.00	560,291.00	74,984.00
36	Clarinda.....	1,997,721.00	325,907.00	39,025.00
37	Grinnell.....	2,710,510.00	231,031.00	202,489.00
38	Estherville.....	2,108,943.00	395,104.00	55,503.00
39	Washington.....	2,735,952.00	326,125.00	66,903.00
40	Le Mars.....	2,243,873.00	291,077.00	265,530.00
41	Knoxville.....	1,394,590.00	174,182.00	120,320.00
42	Carroll.....	1,837,442.00	254,807.00	287,770.00
43	Decorah.....	2,357,390.00	330,243.00	30,065.00
44	Albia.....	1,709,761.00	182,503.00	85,603.00
45	Marion.....	1,964,087.00	232,188.00	69,775.00
46	West Des Moines.....	1,372,519.00	77,717.00	133,115.00
47	Glenwood.....	573,928.00	111,262.00	75,453.00
48	Missouri Valley.....	1,428,995.00	95,790.00	55,547.00
49	Storm Lake.....	2,492,551.00	404,157.00	203,619.00
50	Iowa Falls.....	2,822,000.00	257,600.00	103,177.00
51	Eagle Grove.....	1,451,782.00	160,361.00	253,718.00
52	Algona.....	1,812,971.00	301,624.00	66,304.00
53	Denison.....	1,708,051.00	230,637.00	79,455.00
54	Mt. Pleasant.....	1,361,910.00	143,502.00	47,849.00
55	Independence.....	1,812,341.00	299,052.00	85,983.00

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1937						
Total taxable valuation all property except moneys and credits	Total taxable valuation of moneys and credits	Total taxable value of all property	Taxable valuation of agricultural lands	Tax levy—mills	Amount of levies	No. in order of population
\$742,139,645.00	\$202,460,595.00	\$944,600,240.00	\$10,998,016.00	-----	\$12,450,150.95	
135,255,490.00	32,046,919.00	167,302,409.00	953,759.00	21.16	3,005,042.00	1
84,916,805.00	10,216,636.00	95,133,441.00	1,486,070.00	13.27	1,148,280.82	2
55,184,201.00	12,793,610.00	67,977,811.00	555,760.00	14.50	749,972.15	3
64,543,507.00	22,516,474.00	87,059,981.00	903,865.00	15.159	813,624.97	4
29,751,714.00	5,991,890.00	35,743,604.00	130,635.00	17.087	503,222.00	5
20,934,126.00	4,304,331.00	25,238,457.00	587,441.00	25.95	537,671.47	6
33,521,824.00	8,736,052.00	42,257,876.00	83,533.00	19.845	663,582.89	7
17,006,113.00	6,363,877.00	23,369,990.00	813,000.00	22.00	363,000.00	8
16,703,220.00	5,423,346.00	22,126,566.00	318,798.00	14.54	247,026.00	9
16,110,400.00	5,208,178.00	21,318,578.00	78,799.00	21.18	349,657.30	10
18,976,607.00	3,702,987.00	22,679,594.00	-----	17.576	331,300.00	11
15,280,613.00	2,488,436.00	17,769,049.00	135,818.00	21.59	354,623.00	12
9,135,677.00	2,270,351.00	11,406,028.00	101,876.00	16.38	149,899.42	13
9,547,290.00	3,922,430.00	13,469,720.00	132,655.00	13.485	132,799.26	14
12,118,576.00	2,772,490.00	14,891,066.00	70,608.00	14.46	177,898.00	15
11,620,600.00	1,227,770.00	12,848,370.00	29,192.00	14.00	162,292.00	16
6,330,541.00	680,431.00	7,010,972.00	81,600.00	17.88	119,018.00	17
5,249,957.00	1,407,354.00	6,657,311.00	75,438.00	18.828	98,832.00	18
6,272,960.00	7,627,527.00	13,900,487.00	51,192.00	15.314	105,617.42	19
5,109,917.00	1,408,667.00	6,518,584.00	26,231.00	11.24	58,661.00	20
6,105,240.00	1,222,923.00	7,328,163.00	46,624.00	17.90	111,806.00	21
4,540,930.00	745,282.00	5,286,212.00	62,869.00	14.24	75,623.60	22
2,935,825.00	762,828.00	3,698,653.00	53,100.00	15.06	44,223.00	23
4,510,692.00	965,694.00	5,476,386.00	95,154.00	16.72	73,978.00	24
3,624,129.00	447,660.00	4,071,789.00	14,941.00	12.55	53,398.00	25
4,502,871.00	1,838,924.00	6,341,795.00	37,736.00	16.20	38,604.00	26
2,992,180.00	914,180.00	3,906,360.00	98,688.00	12.081	34,864.03	27
3,035,905.00	1,581,480.00	4,617,385.00	18,190.00	13.757	44,920.00	28
2,642,483.00	824,780.00	3,467,263.00	44,064.00	16.955	43,534.00	29
3,030,021.00	1,406,536.00	4,436,557.00	80,316.00	13.00	36,880.00	30
3,232,777.00	747,577.00	3,980,354.00	42,928.00	14.56	61,089.00	31
2,755,090.00	1,372,678.00	4,127,768.00	43,470.00	13.70	37,747.00	32
2,392,690.00	879,949.00	3,272,639.00	32,146.00	11.476	28,611.92	33
2,002,581.00	535,255.00	2,537,836.00	26,610.00	17.92	35,900.00	34
3,306,235.00	908,298.00	4,304,533.00	41,271.00	11.90	40,898.00	35
2,362,653.00	844,538.00	3,207,191.00	9,687.00	14.386	35,076.00	36
3,144,030.00	850,515.00	3,994,545.00	15,034.00	12.08	40,909.00	37
2,559,550.00	656,762.00	3,216,312.00	77,599.00	7.21	18,453.00	38
3,128,980.00	1,938,376.00	5,067,356.00	35,213.00	13.94	46,049.00	39
2,800,480.00	947,319.00	3,747,799.00	121,570.00	11.90	27,434.00	40
1,689,092.00	727,530.00	2,416,622.00	34,029.00	16.50	28,880.03	41
2,380,019.00	637,546.00	3,017,565.00	38,943.00	16.05	35,327.53	42
2,717,698.00	1,063,255.00	3,780,953.00	46,324.00	15.54	40,140.00	43
1,977,867.00	359,962.00	2,337,829.00	51,596.00	18.07	35,615.00	44
2,266,050.00	627,508.00	2,893,558.00	132,017.00	12.262	26,269.82	45
1,583,351.00	245,417.00	1,828,768.00	27,736.00	-----	-----	46
760,643.00	350,126.00	1,110,769.00	15,297.00	17.65	13,612.00	47
1,580,332.00	215,362.00	1,795,694.00	22,363.00	18.01	28,083.00	48
3,100,327.00	1,701,710.00	4,802,037.00	30,551.00	15.739	48,834.00	49
3,182,777.00	845,740.00	4,028,517.00	74,312.00	14.19	34,616.90	50
1,865,861.00	85,043.00	1,950,904.00	83,148.00	20.225	28,150.00	51
2,180,899.00	792,607.00	2,973,506.00	760.00	11.15	24,635.00	52
2,018,143.00	1,040,287.00	3,058,430.00	78,946.00	11.647	23,600.17	53
1,553,261.00	1,243,396.00	2,796,657.00	32,785.00	7.80	11,874.00	54
2,197,376.00	801,919.00	2,999,295.00	-----	3.9	8,190.00	55

TABLE NO. 5—CITIES—VALUATION OF PROPERTY

No. in order of population	Cities	Valuation of Property		
		Taxable valuation of real property	Taxable valuation of personal property	Taxable valuation rail-roads, telephone, tele-graph, express
56	Waverly	1,096,597.00	219,073.00	147,544.00
57	Maquoketa	1,506,023.00	206,020.00	48,547.00
58	Anamosa	1,143,294.00	129,448.00	33,760.00
59	Indianola	1,731,342.00	202,889.00	66,656.00
60	Hampton	1,717,143.00	205,817.00	140,766.00
61	Jefferson	1,504,826.00	173,328.00	150,287.00
62	Manchester	1,364,981.00	201,766.00	65,275.00
63	Vinton	1,430,658.00	188,205.00	39,190.00
64	Pella	1,180,374.00	154,259.00	16,908.00
65	Sheldon	2,058,278.00	274,849.00	83,833.00
66	Belle Plaine	1,291,262.00	94,607.00	64,668.00
67	Elkora	1,048,048.00	139,512.00	51,368.00
68	Harlan	1,521,022.00	212,015.00	36,455.00
69	Nevada	1,098,802.00	151,830.00	137,654.00
70	Cresco	1,538,791.00	302,597.00	22,561.00
71	Clear Lake	1,940,385.00	129,055.00	116,726.00
72	Osage	1,625,393.00	252,291.00	58,167.00
73	Winterset	1,371,072.00	177,922.00	42,741.00
74	Osceola	1,111,078.00	180,519.00	71,447.00
75	Emmetsburg	1,165,712.00	193,285.00	46,746.00
76	Sac City	1,250,225.00	186,613.00	158,434.00
77	Bettendorf	1,604,208.00	306,823.00	160,610.00
78	Tama	975,329.00	126,178.00	67,790.00
79	Clarion	1,149,149.00	126,289.00	150,694.00
80	Onawa	1,031,549.00	137,316.00	110,835.00
81	Waukon	1,161,980.00	162,850.00	14,080.00
82	Hawarden	784,451.00	133,602.00	66,568.00
83	New Hampton	1,060,949.00	160,000.00	31,139.00
84	Sigourney	888,923.00	111,186.00	70,888.00
85	Monticello	870,965.00	125,272.00	59,927.00
86	Audubon	1,195,683.00	154,569.00	118,182.00
87	Humboldt	1,131,516.00	119,183.00	35,384.00
88	Bloomfield	1,128,619.00	143,552.00	40,811.00
89	Rock Rapids	1,318,642.00	280,289.00	80,426.00
90	Colfax	595,479.00	73,422.00	29,092.00
91	Ida Grove	959,198.00	141,759.00	108,170.00
92	Tipton	1,063,922.00	129,597.00	22,738.00
93	Marengo	646,914.00	90,185.00	8,080.00
94	Rockwell City	893,227.00	153,754.00	181,149.00
95	Hamburg	682,262.00	90,797.00	78,344.00
96	Bedford	673,704.00	117,821.00	15,266.00
97	Madrid	716,765.00	96,224.00	23,885.00
98	West Union	845,055.00	92,424.00	25,912.00
99	Dyersville	1,057,027.00	164,891.00	103,404.00
100	De Witt	894,877.00	107,750.00	31,710.00
101	Villisca	653,957.00	68,230.00	43,819.00
102	Corning	917,270.00	114,576.00	16,372.00
103	Forest City	1,044,171.00	175,424.00	37,722.00
104	Lake City	835,429.00	112,305.00	80,192.00
105	Leon	660,567.00	132,346.00	37,635.00
106	Mystic	236,064.00	40,240.00	31,315.00
107	Toledo	799,061.00	96,074.00	35,245.00
108	Eldon	363,842.00	19,287.00	21,754.00
109	Stuart	620,520.00	74,622.00	25,328.00
110	Seymour	365,740.00	37,760.00	31,453.00

SUBJECT TO TAXATION—TOTAL TAX LEVIES—Continued

Subject to Taxation January 1, 1937				Tax levy—mills	Amount of levies	No. in order of population
Total taxable valuation all property except moneys and credits	Total taxable valuation of moneys and credits	Total taxable value of all property	Taxable valuation of agricultural lands			
2,063,214.00	1,019,804.00	3,083,018.00	101,488.00	12.15	24,066.00	56
1,760,590.00	903,994.00	2,724,584.00	66,908.00	15.27	26,257.00	57
1,306,502.00	444,895.00	1,751,397.00	2,000.00	9.973	13,830.00	58
2,000,887.00	1,425,253.00	3,426,140.00	94,608.00	6.05	12,100.00	59
2,063,726.00	737,556.00	2,801,282.00	151,906.00	14.72	27,375.03	60
1,828,441.00	661,565.00	2,490,006.00	104,614.00	15.05	25,224.77	61
1,632,022.00	578,523.00	2,210,545.00	42,234.00	9.47	15,450.00	62
1,658,053.00	1,190,841.00	2,857,894.00	16,744.00	9.5	15,493.00	63
1,351,541.00	1,215,215.00	2,566,756.00	20,872.00	12.545	29,142.00	64
2,416,960.00	812,511.00	3,229,471.00		14.91	35,856.00	65
1,450,537.00	397,132.00	1,847,669.00	69,754.00	14.83	20,631.19	66
1,238,928.00	634,129.00	1,873,057.00	108,207.00	19.16	20,002.27	67
1,769,492.00	842,753.00	2,612,245.00	41,135.00	14.33	24,767.37	68
1,388,286.00	470,263.00	1,858,549.00	58,018.00	20.67	25,540.26	69
1,863,949.00	1,160,380.00	3,024,329.00	73,700.00	14.80	25,205.68	70
2,186,166.00	552,743.00	2,738,909.00	52,086.00	18.067	36,013.47	71
1,935,851.00	1,932,588.00	3,868,439.00	27,072.00	20.339	37,931.00	72
1,591,735.00	546,152.00	2,137,887.00	14,001.00	15.373	22,523.00	73
1,363,044.00	314,314.00	1,677,358.00	23,955.00	27.86	27,804.00	74
1,405,743.00	34,209.00	1,439,952.00	52,054.00	12.95	18,593.00	75
1,595,272.00	446,414.00	2,041,686.00	175,071.00	23.146	34,889.00	76
2,071,641.00	314,539.00	2,386,180.00	59,432.00	13.815	27,965.39	77
1,169,297.00	311,182.00	1,480,479.00	68,383.00	24.38	27,907.00	78
1,426,132.00	285,315.00	1,711,447.00	61,207.00	21.485	27,143.00	79
1,279,700.00	133,940.00	1,413,640.00	160,841.00	16.05	17,249.00	80
1,338,910.00	586,971.00	1,925,881.00	6,415.00	17.974	29,760.00	81
984,621.00	266,828.00	1,251,449.00	58,315.00	2.75	2,900.00	82
1,252,088.00	553,703.00	1,805,791.00	28,492.00	9.03	12,021.04	83
1,070,997.00	751,890.00	1,822,887.00	45,078.00	21.46	23,020.00	84
1,056,164.00	1,345,025.00	2,401,189.00	7,700.00	6.887	11,300.00	85
1,468,434.00	373,060.00	1,841,494.00	33,740.00	19.86	30,950.00	86
1,286,083.00	740,880.00	2,026,963.00	34,910.00	18.142	21,415.00	87
1,312,982.00	462,699.00	1,775,681.00	15,100.00	8.95	11,738.00	88
1,679,357.00	451,978.00	2,131,335.00	95,242.00	13.641	24,921.00	89
697,993.00	251,954.00	949,947.00	1,510.00	13.07	9,389.00	90
1,209,127.00	397,010.00	1,606,137.00	24,333.00	11.66	14,099.00	91
1,216,257.00	770,646.00	1,986,903.00		9.89	12,028.79	92
745,179.00	539,113.00	1,284,292.00		36.05	24,254.00	93
1,228,130.00	400,148.00	1,628,278.00	128,225.00	13.09	12,496.00	94
851,403.00	321,975.00	1,173,378.00	2,452.00	10.81	9,337.14	95
806,791.00	464,090.00	1,270,881.00	21,118.00	17.785	16,725.00	96
836,874.00	289,031.00	1,125,905.00	11,025.00	18.80	14,504.00	97
963,391.00	368,320.00	1,331,711.00	24,778.00	11.426	10,466.00	98
1,325,322.00	298,062.00	1,623,384.00	75,874.00	15.96	9,817.48	99
1,034,337.00	574,958.00	1,609,295.00	41,750.00	15.38	15,987.83	100
766,006.00	319,879.00	1,085,885.00	32,606.00	12.58	9,637.00	101
1,048,218.00	662,166.00	1,710,384.00	6,375.00	12.368	13,786.34	102
1,257,317.00	345,151.00	1,602,468.00	57,509.00	16.54	19,061.67	103
1,027,926.00	162,282.00	1,190,208.00	155,641.00	18.24	20,838.00	104
830,548.00	226,872.00	1,057,420.00	16,012.00	16.762	13,990.00	105
307,619.00	23,287.00	330,906.00	25,002.00	14.5	4,139.00	106
930,380.00	384,284.00	1,314,664.00	56,159.00	16.31	13,453.53	107
404,883.00	65,041.00	469,924.00	11,872.00	7.25	2,860.00	108
720,470.00	208,700.00	929,170.00	5,907.00	20.05	17,845.00	109
434,953.00	90,664.00	525,617.00	45,999.00	25.14	9,768.00	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 6—CITIES—VALUATION OF

No. in order of population	Cities	Value of Municipal Possessions			
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys
	Grand Total.....	\$6,899,357.92	\$1,768,855.13	\$4,425,947.49	\$ 832,058.08
1	Des Moines.....	584,000.00	639,600.00	693,600.00	35,000.00
2	Sioux City.....	161,000.00	528,600.00	365,000.00	
3	Davenport.....	483,900.00	75,000.00	488,000.00	82,500.00
4	Cedar Rapids.....	1,488,515.37	152,517.77	306,201.43	20,298.60
5	Waterloo.....	83,500.00	20,578.00	165,946.00	27,038.00
6	Council Bluffs.....	24,000.00	26,000.00	180,000.00	5,000.00
7	Dubuque.....	85,000.00	30,000.00	172,000.00	40,000.00
8	Ottumwa.....	55,000.00	2,500.00	52,500.00	15,000.00
9	Burlington.....	156,000.00	74,000.00	140,000.00	24,000.00
10	Clinton.....	187,237.00	4,058.00	132,674.00	27,433.00
11	Mason City.....	166,871.00	52,299.00	145,783.00	27,402.00
12	Ft. Dodge.....	320,338.00	3,322.00	51,800.00	
13	Marshalltown.....	90,000.00	6,500.00	39,000.00	7,000.00
14	Muscatine.....	294,000.00	3,800.00	95,000.00	10,000.00
15	Iowa City.....	85,627.00	11,300.00	40,000.00	18,167.97
16	Keokuk.....	49,000.00	14,500.00	72,500.00	15,500.00
17	Ft. Madison.....	42,500.00	4,000.00	80,000.00	25,000.00
18	Boone.....	35,000.00	1,000.00	28,000.00	13,000.00
19	Newton.....	57,000.00	7,000.00	20,000.00	6,000.00
20	Ames.....	126,000.00	3,500.00	20,000.00	15,000.00
21	Oskaloosa.....	75,000.00	2,000.00	42,000.00	11,000.00
22	Creston.....	1,750.00	810.00	16,395.00	4,800.00
23	Centerville.....	17,000.00		15,000.00	6,000.00
24	Charles City.....	23,910.00	3,516.00	19,865.00	16,000.00
25	Oelwein.....	63,000.00	650.00		
26	Cedar Falls.....	5,000.00	25,000.00	14,000.00	20,000.00
27	Webster City.....	14,984.24	1,014.36	24,333.24	2,416.47
28	Fairfield.....	18,800.00	3,700.00	17,000.00	7,000.00
29	Shenandoah.....	64,000.00		6,000.00	8,000.00
30	Cherokee.....	21,200.00	160.00	14,700.00	4,400.00
31	Perry.....	31,700.00	350.00	44,628.00	5,953.00
32	Red Oak.....	19,500.00	15,600.00	37,000.00	7,000.00
33	Atlantic.....	47,000.00			3,000.00
34	Chariton.....	97,800.00		16,000.00	5,500.00
35	Spencer.....	12,950.00	3,100.00	13,000.00	3,764.00
36	Clarinda.....	58,500.00	800.00	13,500.00	2,700.00
37	Grinnell.....	8,500.00	2,000.00	15,500.00	3,000.00
38	Estherville.....	29,856.00		6,100.00	3,375.60
39	Washington.....	23,600.00	400.00	6,000.00	2,000.00
40	Le Mars.....	15,000.00	500.00	14,000.00	6,000.00
41	Knoxville.....	25,000.00	500.00	6,000.00	
42	Carroll.....	45,000.00		23,700.00	5,500.00
43	Decorah.....	11,000.00	800.00	13,000.00	6,000.00
44	Albia.....	25,500.00	3,000.00	18,000.00	6,000.00
45	Marion.....	3,750.00	4,000.00	15,000.00	3,000.00
46	West Des Moines.....	6,740.00	700.00	3,500.00	1,500.00
47	Glenwood.....	20,000.00		15,000.00	1,000.00
48	Missouri Valley.....	50,000.00		10,350.00	2,500.00
49	Storm Lake.....	60,000.00	1,500.00	56,500.00	3,500.00
50	Iowa Falls.....	5,500.00		5,000.00	100,000.00
51	Eagle Grove.....	41,000.00		17,000.00	2,500.00
52	Algona.....	122,500.00		5,000.00	5,000.00
53	Denison.....	51,000.00	1,000.00	20,000.00	
54	Mt. Pleasant.....	57,500.00	500.00	14,000.00	5,000.00
55	Independence.....	36,500.00	500.00	8,500.00	7,500.00

MUNICIPALLY OWNED PROPERTY

Value of Municipal Possessions						No. in order of population
Bridges	Markets and public scales	Cemeteries	Gas works	Electric light plant	Water works	
\$ 7,079,228.19	\$ 345,035.20	\$ 1,654,598.89	\$ 634,773.38	\$ 9,217,657.24	\$38,811,795.06	
2,059,562.19	150,000.00	553,000.00	21,000.00		7,298,228.53	1
	50,000.00	115,000.00		10,000.00	3,750,000.00	2
80,400.00		2,000.00				3
888,491.00	21,600.00				2,038,759.58	4
577,968.00					2,192,391.00	5
200,000.00	1,000.00				2,311,948.24	6
	3,000.00				1,676,000.00	7
1,300,000.00					1,922,908.00	8
800,000.00	15,000.00					9
65,165.00						10
160,659.00					1,046,326.00	11
414,000.00	27,000.00				1,346,096.00	12
108,000.00	750.00			42,000.00	1,325,000.00	13
89,000.00	2,500.00	100,000.00		1,471,848.00	685,446.00	14
	10,000.00	75,000.00				15
83,000.00	20,000.00	35,000.00				16
5,000.00		50,000.00				17
3,500.00					550,000.00	18
		20,000.00	195,000.00		638,000.00	19
15,000.00		41,000.00		900,000.00	475,000.00	20
	8,000.00				350,000.00	21
	4,000.00			281,743.98	30,000.00	22
	2,000.00					23
150.00					150,000.00	24
2,500.00			25,000.00		275,000.00	25
145,000.00		120,000.00	179,000.00	616,000.00	196,000.00	26
	6,285.20	35,000.00	130,740.98	329,400.66	197,341.27	27
		250.00		22,000.00	300,000.00	28
		6,000.00			300,000.00	29
		10,500.00			205,000.00	30
		25,000.00			197,000.00	31
		64,000.00			273,000.00	32
				390,000.00	150,000.00	33
					261,250.00	34
		5,300.00		350,425.00	109,227.00	35
		27,000.00		10,800.00	350,000.00	36
		11,000.00			260,000.00	37
			84,032.40	343,420.00	150,914.00	38
					90,000.00	39
						40
		15,000.00			506,000.00	41
		11,000.00			145,300.00	42
					310,000.00	43
19,000.00					237,000.00	44
		5,000.00				45
					129,386.90	46
					90,000.00	47
					125,000.00	48
					325,000.00	49
1,000.00					150,000.00	50
		4,000.00			164,900.00	51
				133,000.00	96,000.00	52
				400,000.00	225,000.00	53
	3,000.00	20,000.00		275,000.00	130,000.00	54
				300,000.00		55

TABLE NO. 6—CITIES—VALUATION OF

No. in order of population	Cities	Value of Municipal Possessions			
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys
56	Waverly	15,500.00	1,300.00	4,500.00	5,000.00
57	Maquoketa	33,100.00	8,000.00	9,000.00	5,100.00
58	Anamosa	32,750.00		9,150.00	2,405.00
59	Indianola	16,900.00		11,900.00	1,000.00
60	Hampton	3,200.00		12,000.00	4,000.00
61	Jefferson	15,800.00		8,000.00	1,500.00
62	Manchester	10,500.00	1,200.00	25,000.00	1,500.00
63	Vinton	28,360.00		18,150.00	3,665.00
64	Pella	51,000.00	200.00	29,662.00	4,500.00
65	Sheldon	8,304.00		12,950.00	1,250.00
66	Belle Plaine	16,600.00		15,000.00	6,000.00
67	Eldora	1,000.00			800.00
68	Harlan	55,593.81	404.00	7,200.32	3,039.44
69	Nevada	5,300.00	2,000.00	12,000.00	2,500.00
70	Cresco	9,459.00	1,300.00	18,300.00	3,000.00
71	Clear Lake	16,000.00	150.00	9,500.00	1,000.00
72	Osage	62,994.00	26.00	14,560.22	1,700.00
73	Winterset	12,150.00		10,600.00	2,000.00
74	Osceola	5,000.00		5,000.00	
75	Emmetsburg	22,250.00		9,000.00	3,500.00
76	Sac City	5,500.00		20,000.00	
77	Bettendorf	25,500.00	350.00	6,500.00	10,000.00
78	Tama	16,000.00	300.00	6,500.00	600.00
79	Clarion	16,150.00	500.00	11,000.00	
80	Onawa	26,000.00		8,000.00	
81	Waukon	12,800.00		3,000.00	3,000.00
82	Hawarden	13,500.00		5,500.00	1,000.00
83	New Hampton			37,000.00	
84	Sigourney	100,000.00		3,500.00	5,000.00
85	Monticello	11,000.00	100.00	13,000.00	1,000.00
86	Audubon	55,200.00		8,500.00	5,500.00
87	Humboldt	13,000.00		6,600.00	2,000.00
88	Bloomfield	7,000.00	100.00	13,200.00	5,000.00
89	Rock Rapids	2,500.00	2,200.00	13,000.00	9,000.00
90	Colfax	7,300.00	5,600.00	5,000.00	
91	Ida Grove	7,068.50		2,844.28	3,325.00
92	Tipton	9,000.00		13,800.00	3,000.00
93	Marengo	5,800.00	100.00	7,500.00	2,000.00
94	Rockwell City	3,800.00		11,000.00	
95	Hamburg	5,000.00		6,000.00	
96	Bedford	6,500.00		6,500.00	1,500.00
97	Madrid	5,000.00	300.00	7,000.00	400.00
98	West Union	10,500.00		5,000.00	
99	Dyersville	79,000.00	3,000.00	6,000.00	200.00
100	De Witt	3,000.00	2,500.00	18,000.00	2,000.00
101	Villisca	30,000.00	1,000.00	5,500.00	4,000.00
102	Corning	9,500.00		5,000.00	2,100.00
103	Forest City	300.00		20,000.00	2,000.00
104	Lake City	61,550.00		7,400.00	325.00
105	Leon	10,000.00		7,000.00	1,500.00
106	Mystie	6,800.00		4,805.00	1,200.00
107	Toledo	35,500.00	100.00	9,000.00	1,000.00
108	Eldon	1,300.00		3,500.00	700.00
109	Stuart	14,000.00	200.00	8,000.00	2,000.00
110	Seymour	77,000.00	5,750.00	17,750.00	25,000.00

MUNICIPALLY OWNED PROPERTY—Continued

Value of Municipal Possessions						No. in order of population
Bridges	Markets and public scales	Cemeteries	Gas works	Electric light plant	Water works	
		19,000.00		250,000.00	100,000.00	56
	800.00			200,000.00	200,000.00	57
					35,000.00	58
	2,000.00			275,000.00	95,600.00	59
					100,500.00	60
		5,000.00			150,000.00	61
					100,000.00	62
				257,000.00	84,000.00	63
				135,000.00	257,000.00	64
		10,000.00			137,700.00	65
					65,000.00	66
					75,000.00	67
				338,009.60	109,798.48	68
		3,000.00			100,000.00	69
					130,532.00	70
		35,000.00			79,000.00	71
		8,398.89			83,280.46	72
		2,000.00		175,000.00	40,000.00	73
		8,000.00			162,000.00	74
					125,000.00	75
		10,000.00			115,000.00	76
						77
4,433.00		6,250.00			65,000.00	78
		6,500.00		1,550.00	161,200.00	79
		4,000.00		210,000.00	60,000.00	80
	1,500.00				125,000.00	81
		36,000.00		120,000.00	18,000.00	82
				250,000.00	60,000.00	83
					85,000.00	84
30,000.00		20,000.00			150,000.00	85
					165,000.00	86
					60,000.00	87
	1,000.00	6,000.00		200,000.00	75,000.00	88
4,800.00	3,700.00			300,000.00	100,000.00	89
					50,000.00	90
					38,261.60	91
	900.00			43,000.00	63,000.00	92
				1,500.00	178,000.00	93
					125,000.00	94
		7,500.00				95
		1,000.00			50,000.00	96
700.00					50,000.00	97
		20,000.00			76,000.00	98
	1,000.00				105,000.00	99
	10,000.00				90,000.00	100
900.00		10,500.00		150,000.00	95,000.00	101
		5,400.00		224,400.00	100,000.00	102
					75,000.00	103
		2,000.00			130,000.00	104
		5,000.00			80,000.00	105
		5,000.00				106
5,000.00		12,000.00			107,000.00	107
		4,000.00		31,500.00	41,500.00	108
		3,000.00		135,000.00	115,000.00	109
16,000.00		50,000.00		45,000.00	40,000.00	110

TABLE NO. 6—CITIES—VALUATION OF MUNICIPALLY OWNED PROPERTY—Continued

No. in order of population	Cities	Value of Municipal Possessions			
		Libraries	Parks	All other possessions	Total of all property
	Grand Total.....	\$ 6,525,145.92	\$14,432,105.57	\$12,245,037.95	\$105,871,506.02
1	Des Moines.....	541,000.00	3,052,406.50	673,000.00	16,300,397.22
2	Sioux City.....	434,500.00	380,000.00	472,500.00	6,266,600.00
3	Davenport.....	611,600.00	1,869,000.00	1,974,500.00	5,666,900.00
4	Cedar Rapids.....	319,610.55	1,209,431.50	1,000,090.66	7,444,516.46
5	Waterloo.....	162,787.00	482,044.00	244,687.00	3,956,939.00
6	Council Bluffs.....	240,000.00	1,450,000.00	230,000.00	4,667,948.24
7	Dubuque.....	203,000.00	415,000.00	575,000.00	3,199,000.00
8	Ottumwa.....	125,000.00	180,000.00	443,481.00	4,096,389.00
9	Burlington.....	189,500.00	236,000.00	327,000.00	1,961,500.00
10	Clinton.....	143,015.00	842,300.00	43,900.51	1,445,782.51
11	Mason City.....	185,746.00	587,711.00	167,702.84	2,540,499.84
12	Ft. Dodge.....	246,500.00	410,000.00	406,500.92	3,225,556.92
13	Marshalltown.....	49,000.00	125,000.00	134,000.00	1,926,250.00
14	Muscatine.....	85,000.00	188,500.00	50,500.00	3,075,594.00
15	Iowa City.....	70,000.00	183,000.00	580,000.00	1,073,094.97
16	Keokuk.....	90,200.00	92,000.00	27,000.00	498,700.00
17	Ft. Madison.....	60,000.00	210,000.00	23,000.00	499,500.00
18	Boone.....	75,800.00	67,000.00	130,000.00	903,300.00
19	Newton.....	35,000.00	40,000.00	425,000.00	1,443,000.00
20	Ames.....	79,000.00	65,000.00	170,000.00	1,009,500.00
21	Oskaloosa.....	40,000.00	110,000.00	205,000.00	843,000.00
22	Creston.....	50,000.00		125,000.00	514,498.98
23	Centerville.....	37,500.00	33,500.00	84,000.00	195,000.00
24	Charles City.....	27,300.00	160,270.00	270,000.00	671,011.00
25	Oelwein.....	64,500.00	26,000.00	143,000.00	509,650.00
26	Cedar Falls.....	45,000.00	90,000.00	158,000.00	1,613,000.00
27	Webster City.....	315,000.00	10,000.00	20,241.98	1,086,758.40
28	Fairfield.....	150,000.00	100,400.00	120,000.00	739,150.00
29	Shenandoah.....	27,045.89	48,000.00		459,045.89
30	Cherokee.....	28,000.00	9,000.00		292,960.00
31	Perry.....	34,000.00	53,000.00	900.00	392,531.00
32	Red Oak.....	44,000.00	99,000.00	20,000.00	579,100.00
33	Atlantic.....	22,000.00	35,300.00		647,300.00
34	Chariton.....	20,650.00	3,500.00		404,700.00
35	Spencer.....	16,500.00	39,200.00	176,649.00	730,115.00
36	Clarinda.....	36,000.00	45,000.00		544,300.00
37	Grinnell.....	44,000.00	28,000.00	88,000.00	460,000.00
38	Estherville.....	33,096.00	120,326.40	76,908.00	848,028.40
39	Washington.....	29,500.00	10,000.00	60,000.00	221,500.00
40	Le Mars.....	23,000.00	100,000.00		158,500.00
41	Knoxville.....	30,000.00	15,000.00	50,000.00	647,500.00
42	Carroll.....	31,240.00	9,900.00	80,912.96	352,552.96
43	Decorah.....	14,000.00	39,000.00	107,500.00	501,300.00
44	Albia.....	19,500.00	7,000.00	92,000.00	427,000.00
45	Marion.....	27,000.00	20,500.00	42,000.00	120,250.00
46	West Des Moines.....			40,000.00	181,826.90
47	Glenwood.....	10,500.00	8,600.00		145,100.00
48	Missouri Valley.....	35,000.00	35,000.00	2,000.00	259,850.00
49	Storm Lake.....	40,000.00	155,000.00	200,000.00	841,500.00
50	Iowa Falls.....	28,000.00	40,000.00	58,000.00	387,500.00
51	Eagle Grove.....	32,550.00	31,000.00	30,000.00	322,950.00
52	Algona.....	30,000.00	10,000.00		401,500.00
53	Denison.....	32,500.00	12,000.00		741,500.00
54	Mt. Pleasant.....	80,000.00	32,000.00	57,000.00	674,000.00
55	Independence.....	25,000.00	17,000.00	700.00	395,700.00

TABLE NO. 6—CITIES—VALUATION OF MUNICIPALLY OWNED PROPERTY—Continued

No. in order of population	Cities	Value of Municipal Possessions			
		Libraries	Parks	All other possessions	Total of all property
56	Waverly	25,000.00	45,000.00	96,000.00	561,300.00
57	Maquoketa	28,000.00	20,000.00	52,000.00	556,000.00
58	Anamosa	28,000.00	21,000.00		128,305.00
59	Indianola	17,200.00	2,000.00	4,400.00	426,000.00
60	Hampton	30,000.00	25,500.00	106,168.00	281,368.00
61	Jefferson	30,000.00	1,000.00	12,000.00	223,300.00
62	Manchester	40,000.00	15,500.00		193,700.00
63	Vinton	25,500.00	22,000.00	64,000.00	502,675.00
64	Pella	39,000.00	68,000.00	45,000.00	629,362.00
65	Sheldon	23,625.00	35,503.00	4,000.00	233,332.00
66	Belle Plaine		3,000.00		105,600.00
67	Eldora	35,000.00	25,000.00	6,200.00	143,000.00
68	Harlan	37,853.48	8,555.44	40,055.74	600,570.31
69	Nevada	30,000.00	12,500.00	15,000.00	182,300.00
70	Cresco	37,500.00	16,278.00	121,648.00	338,017.00
71	Clear Lake	22,000.00	50,000.00	51,300.00	263,950.00
72	Osage			68,070.02	239,029.59
73	Winterset	15,000.00	26,000.00	49,600.00	332,350.00
74	Osceola	18,000.00	5,000.00	93,082.38	296,082.38
75	Emmetsburg	23,000.00	40,000.00		222,750.00
76	Sac City	10,000.00	7,500.00	52,000.00	220,000.00
77	Bettendorf		10,000.00		52,350.00
78	Tama	19,927.00	5,800.00	55,000.00	179,810.00
79	Clarion	27,000.00	26,000.00	30,000.00	279,900.00
80	Onawa			10,000.00	318,000.00
81	Waukon	8,500.00	4,000.00	25,000.00	182,800.00
82	Hawarden	14,000.00	7,000.00	50,500.00	265,500.00
83	New Hampton	14,000.00	17,896.00		378,896.00
84	Sigourney	16,000.00			209,500.00
85	Monticello	30,000.00	21,400.00	20,000.00	296,500.00
86	Audubon	30,000.00	50,000.00	4,000.00	318,200.00
87	Humboldt	32,000.00	11,000.00	86,000.00	210,600.00
88	Bloomfield	23,000.00	2,500.00	45,000.00	377,800.00
89	Rock Rapids	17,500.00	15,000.00	101,575.00	570,275.00
90	Colfax	11,500.00	300.00		79,700.00
91	Ida Grove	1,500.00	6,792.50	62,001.14	121,793.02
92	Tipton	35,000.00		10,000.00	177,700.00
93	Marengo	20,000.00	20,000.00	10,000.00	244,900.00
94	Rockwell City	37,000.00	13,000.00	15,000.00	204,800.00
95	Hamburg	30,000.00	3,000.00		51,500.00
96	Bedford	14,000.00	5,000.00	18,000.00	102,500.00
97	Madrid	600.00	13,000.00	146,450.00	223,450.00
98	West Union	1,000.00		35,000.00	147,500.00
99	Dyersville				194,200.00
100	De Witt	20,000.00	5,000.00	12,000.00	162,500.00
101	Villisca	20,000.00	5,600.00	300.00	322,800.00
102	Corning	26,000.00	15,000.00	40,012.80	427,412.80
103	Forest City	25,000.00	12,976.23	43,000.00	178,276.23
104	Lake City	14,100.00	13,800.00		229,175.00
105	Leon	18,000.00	50,000.00	50,000.00	221,500.00
106	Mystic		225.00		18,030.00
107	Toledo	8,200.00		35,000.00	212,800.00
108	Eldon	13,000.00	500.00		96,000.00
109	Stuart	15,000.00	7,500.00	50,000.00	349,700.00
110	Seymour		3,500.00	5,000.00	285,000.00

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	TOWNS	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
	Grand Total			404,728	\$ 2,481,253.36
1	Ackley	1858			
2	Ackworth	1881		1,524	10,970.13
3	Adair	1884		82	
4	Adel	1887		950	6,518.92
5	Afton	1868		1,069	18,714.45
6	Agency	1859		1,013	5,986.20
7	Ainsworth	1892		371	1,487.73
8	Akron	1882		359	2,060.59
9	Albert City	1900		1,304	7,448.57
10	Albion	1870		563	6,485.46
11	Alburnett	1912		436	1,325.45
12	Alden	1879		199	
13	Alexander	1902		793	6,450.66
14	Allerton	1874		334	147.15
15	Allison	1881		784	4,327.46
16	Alta	1878		603	3,905.63
17	Alta Vista	1894		1,297	13,472.71
18	Alton	1883		293	1,036.12
19	Altoona	1876		1,014	8,033.78
20	Alvord	1892		514	4,208.94
21	Andover	1909		313	2,158.54
22	Andrew	1863		76	149.17
23	Anita	1875		212	769.00
24	Ankeny	1903		1,106	5,815.57
25	Anthon	1890	1896	632	3,791.83
26	Aplington	1879		826	3,237.99
27	Arcadie	1881		622	4,328.57
28	Archer	1902		391	2,236.99
29	Aredale	1920		150	700.84
30	Arion	1894		204	493.57
31	Arispe	1904		269	561.13
32	Arlington	1895		133	362.74
33	Armstrong	1893		706	5,105.36
34	Arnolds Park	1897		767	6,685.97
35	Arthur	1887		597	8,816.80
36	Ashton	1885		249	2,136.70
37	Ashbury (Dubuque, Ia.)	1933		568	
38	Aspinwall	1914			
39	Atalissa	1900		107	363.39
40	Athelstan	1895		187	
41	Atkins	1917		141	70.57
42	Auburn	1887		314	1,469.12
43	Aurelia	1879		359	2,398.57
44	Aurora	1889		723	5,547.69
45	Avoca	1875		281	760.16
46	Ayrshire	1895		1,673	8,485.71
47	Badger	1900		343	3,276.20
48	Bagley	1892		254	975.10
49	Baldwin	1881		477	1,623.18
50	Balltown	1933		224	566.46
51	Bancroft	1884	1909		
52	Bankston	1933		854	4,124.00
53	Barnes City	1899		375	1,107.75
54	Barnum	1894		148	577.83
55	Bassett	1896		149	462.92
56	Batavia	1867	1913	478	2,167.73
57	Battle Creek	1880		804	7,719.40
58	Baxter	1894		569	5,066.87
59	Bayard	1883		681	2,363.85
60	Beacon	1874		350	874.41

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
\$ 815,841.65	\$ 49,744.99	\$ 2,417,233.57	\$ 592,522.70	\$ 73,597.73	\$6,430,194.00	
8,442.38	88.00	35,145.40	32,181.87		86,827.78	1
1,322.23		1,005.65			8,846.80	2
2,033.87		8,084.78			28,833.10	3
1,959.55	1.00	14,481.52		224.00	22,652.27	4
497.50					1,985.23	5
322.00		1,010.78			3,393.37	6
1,121.70		26,461.69			35,031.96	7
963.33	673.31	1,771.77	14,135.03		24,028.90	8
2,433.08		104.53		2.51	3,865.57	9
						10
943.40	233.88	1,913.56			9,541.50	11
517.99		463.25			1,128.39	12
676.00		110.50	26,113.25	12,000.00	43,227.21	13
8,893.86		2,643.43			15,442.92	14
6,587.69	9.60	39,124.71		662.22	59,856.93	15
1,552.66	100.00	6,377.55			9,066.33	16
1,698.53		1,817.09			11,549.40	17
609.39		955.87			5,774.20	18
427.50	17.88	666.24			3,270.16	19
178.50					327.67	20
526.39					1,295.48	21
4,201.27		4,444.29			14,461.13	22
347.00		1,787.59			5,926.42	23
760.00		11,100.18			15,098.17	24
432.95	5.00	9,549.52			14,316.04	25
547.52		469.67			3,254.18	26
551.45					1,252.29	27
370.00					863.57	28
565.75		563.79			1,690.67	29
65.00					427.74	30
757.69		1,241.71			7,104.76	31
1,524.00		3,262.99			11,472.96	32
4,220.82	138.51	3,546.07			16,722.20	33
325.00		713.93			3,175.63	34
						35
						36
186.00					549.39	37
						38
					70.57	39
871.55					2,340.67	40
462.50		5,338.24			8,199.31	41
7,991.90		3,134.89	11,340.97		28,015.45	42
473.00					1,233.16	43
1,291.06		7,945.14		1,005.35	18,727.26	44
627.40		683.15		13.54	4,600.29	45
451.00		168.69			1,594.79	46
1,180.00		1,095.79			3,898.97	47
448.00		359.63			1,374.09	48
						49
750.00	1,798.55	3,448.92			10,121.47	50
150.00					150.00	51
294.18					1,401.93	52
356.00		.77			934.60	53
162.50					625.42	54
569.50					2,737.23	55
1,778.06	2.00	2,598.02			12,097.48	56
712.00	1,277.02	1,990.35			9,046.24	57
2,401.63		2,223.22		29.95	7,018.65	58
4.00					878.41	59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
61	Beaconsfield			201	384.17
62	Beaman				
63	Beaver	1884		183	778.96
64	Bellevue	1909		111	391.57
65	Belmond	1864		1,717	8,776.20
66	Bennett	1881		1,733	9,905.46
67	Benton	1896		305	1,684.18
68	Berkley	1900		173	228.91
69	Bernard	1912		82	124.03
70	Bertram (via Cedar Rapids)	1897		123	849.31
71	Bevington	1914		102	326.48
72	Birmingham	1915		50	
73	Blairsburg	1856		507	2,783.56
74	Blairstown	1900		274	1,101.19
75	Blakesburg	1868		488	5,665.15
76	Blanchard	1900		397	1,718.14
77	Blencoe	1878		347	959.28
78	Blockton	1891		333	1,329.03
79	Blue Grass	1890	1891	537	2,233.85
80	Bode	1903		246	952.30
81	Bonaparte	1892		507	2,969.71
82	Bondurant	1901		678	1,681.47
83	Bouton	1890		289	1,242.83
84	Boxholm	1911		141	
85	Boyden	1913		280	898.86
86	Braddyville	1889		446	4,081.85
87	Bradgate	1880		267	762.16
88	Brandon	1893		223	757.05
89	Brayton	1905		308	2,608.07
90	Breda	1899		236	748.55
91	Bridgewater	1883		481	3,764.23
92	Brighton	1905		327	970.11
93	Bristow	1870		800	6,933.11
94	Britt	1881		293	3,271.42
95	Brooklyn	1881	1884	1,593	18,584.68
96	Brunsville	1869		1,345	11,745.00
97	Buckeye	1910		134	985.94
98	Buck Grove			219	1,091.55
99	Buffalo	1906		86	154.81
100	Buffalo Center	1865		547	834.05
101	Burt	1893		768	4,833.81
102	Bussey	1894		580	2,695.00
103	Calamus	1899		546	2,301.54
104	Callender	1876		374	
105	Calmar	1894		349	1,205.28
106	Calumet	1869		915	10,998.24
107	Camanche	1895	1919	249	1,252.42
108	Cambridge	1857		728	1,321.31
109	Cantril	1881		639	3,632.36
110	Carbon	1872		370	919.99
111	Carlisle	1903		266	215.42
112	Carpenter	1870		663	4,299.94
113	Carson	1901		110	952.45
114	Cascade	1882		617	1,549.58
115	Casey	1881		1,221	13,252.79
116	Castalia	1879		785	2,214.53
117	Castana	1901		200	1,067.95
118	Castle Hill (Rfd. Waterloo)	1898		334	2,595.91
119	Center Junction	1917		254	1,002.19
120	Center Point			198	
121	Centralia	1875		812	2,632.50
122	Central City	1933			
		1889		780	6,790.58

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
					384.17	61
155.00		42.50			976.46	62
160.00			590.00		1,141.57	63
1,832.91	1,121.03	33,878.73			45,608.87	64
4,840.79	20.51	4,241.07			19,007.83	65
1,043.57	784.94	1,935.00		11.78	5,460.07	66
				7.94	236.85	67
				56.68	548.21	68
367.50					1,249.31	69
400.00					351.48	70
25.00					100.00	71
100.00					3,122.23	72
172.43		166.24			7,488.61	73
375.00			6,012.42		9,558.41	74
2,351.50		1,541.76			2,188.14	75
470.00					1,858.62	76
249.49		649.85			1,988.39	77
659.36					2,856.85	78
304.00		319.00			1,541.82	79
589.52					5,834.96	80
1,326.50		1,538.75			2,746.66	81
563.00		502.19			6,477.59	82
345.00		4,889.76				83
					1,249.86	84
351.00				50.00	7,601.16	85
1,309.66		2,159.65			935.23	86
156.57		16.50			2,292.28	87
611.81	120.10	803.32			7,078.36	88
272.00		4,198.29			1,037.55	89
289.00					18,293.33	90
6,086.32		8,442.78			1,300.61	91
330.50					9,278.68	92
684.80	3.00	1,657.77			3,271.42	93
			7,853.83		51,178.66	94
6,974.85	1,855.51	15,909.79		1,635.95	20,785.28	95
2,399.57	1,526.01	3,478.75			1,824.94	96
339.00					2,232.54	97
1,140.99					322.81	98
168.00					8,521.40	99
944.33		6,743.02			7,700.65	100
1,024.28	10.72	1,831.84			20,122.79	101
5,878.00	53.98	11,495.81			3,774.21	102
580.12	580.61	311.94				103
			150.00		5,555.45	104
372.00	1.00	3,827.17			15,730.33	105
1,660.37	149.78	2,921.94			1,474.32	106
221.90					2,159.60	107
838.29					4,632.09	108
441.30		558.43			1,019.24	109
99.25					558.42	110
343.00				4.72	13,225.25	111
537.90		8,382.69			4,666.20	112
200.00		3,513.75			7,823.04	113
484.00		2,118.38	3,671.06		18,648.64	114
3,143.29	91.00	2,161.56			4,671.93	115
868.72		1,588.68		499.43	1,743.38	116
176.00					4,723.16	117
1,620.01		507.24			1,070.69	118
68.50						119
					5,300.13	120
506.50		2,161.13			200.00	121
200.00					9,730.43	122
585.72		2,354.13				

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
123	Charlotte	1904		407	1,863.45
124	Charter Oak	1891		688	11,404.03
125	Chatsworth	1900		150	357.89
126	Chelsea	1878		575	2,412.31
127	Chester	1900		238	1,211.71
128	Chillicothe	1881		156	515.76
129	Churdan	1882		616	7,855.99
130	Cincinnati	1875		911	1,380.33
131	Clare	1892		254	769.09
132	Clarence	1866		659	3,394.14
133	Clarksville	1874		1,143	9,259.01
134	Clayton	1901		162	386.75
135	Clearfield	1882		607	2,382.10
136	Cleghorn	1900		238	2,065.18
137	Clemmons			241	1,173.42
138	Clermont	1875		631	8,137.09
139	Clio	1882		229	577.35
140	Clover Hills (via W. Des M.)	1921		288	285.95
141	Clutier	1901		350	1,338.55
142	Coburg	1884		200	373.37
143	Coggon	1892		503	1,415.43
144	Coin	1881		536	4,889.03
145	Colesburg	1893		340	1,311.00
146	College Springs	1875		484	1,466.14
147	Collins	1893		489	3,154.59
148	Colo	1881		532	2,795.68
149	Columbus City	1874	1919	263	747.72
150	Columbus Junction	1874		867	4,997.53
151	Colwell	1921		87	674.71
152	Conesville	1878		254	
153	Conrad	1886		536	2,998.53
154	Conway	1878		266	944.28
155	Coon Rapids	1882		1,303	13,256.78
156	Coppock	1873		93	53.45
157	Coralville (via Iowa City)	1870		254	2,737.84
158	Correctionville	1882		1,058	6,763.49
159	Corwith	1862		481	2,411.02
160	Corydon	1882		1,768	22,358.55
161	Cotter	1912		118	224.50
162	Coulter	1909		266	3,118.99
163	Craig	1911		155	1,375.21
164	Crawfordsville	1891		291	2,900.27
165	Cromwell	1893		173	492.53
166	Crystal Lake	1898		271	675.35
167	Cumberland	1893		595	2,866.62
168	Cumming	1925		149	255.48
169	Curlew	1902		178	970.49
170	Cushing	1892		270	805.01
171	Cylinder	1899		157	609.13
172	Dakota City	1878		448	1,717.77
173	Dallas	1910		717	1,347.53
174	Dallas Center	1869		852	9,127.42
175	Dana	1908		195	340.76
176	Danbury	1881		656	9,633.64
177	Danville	1901		327	1,325.62
178	Davis City	1877		548	2,125.27
179	Dawson	1908		262	788.47
180	Dayton	1881		713	6,130.67
181	Decatur City	1875	1892	282	475.82
182	Dedham	1883		327	2,511.66
183	Deep River	1890		392	3,216.84
184	Defiance	1882		411	1,222.83

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
573.90		603.00			3,040.35	123
2,874.83		2,445.96			16,724.82	124
363.00					720.89	125
908.65		218.98			3,539.94	126
357.50		197.39			1,766.60	127
					515.76	128
625.00		1,856.54			10,337.53	129
808.43		140.00			2,328.76	130
				75.00	844.09	131
853.70		1,938.35			6,186.19	132
978.65		3,104.49	1,055.00		14,397.15	133
176.00		58.97			621.72	134
372.35					2,754.45	135
376.57		780.41			3,222.16	136
253.82					1,427.24	137
761.79		1,293.91		12.00	10,204.79	138
6.00					583.85	139
					285.95	140
1,112.00		265.55			2,716.10	141
124.00					497.37	142
1,091.09	2.00	10,963.63			13,472.15	143
231.02		823.98			5,444.03	144
330.00				.58	1,641.58	145
44.50		170.41			1,681.05	146
680.40		933.56			4,768.55	147
530.00		883.03			4,208.71	148
		52.03		12.50	812.25	149
2,222.17		2,924.07			10,143.77	150
206.93					881.64	151
						152
655.75	608.85	608.59			4,931.72	153
34.62					978.90	154
2,380.62		33,628.42			49,265.82	155
5.00					58.45	156
727.57					3,465.41	157
4,343.14		2,229.65			13,336.28	158
652.71		10,260.98			13,324.71	159
1,358.45		6,162.54			29,879.54	160
6.00					230.50	161
789.00		466.55			4,374.54	162
343.00		568.25			2,286.46	163
50.00		737.82		51.00	3,799.09	164
183.00					675.58	165
607.68				1.50	1,284.53	166
723.69		883.60			4,473.91	167
162.00					417.48	168
165.50					1,135.99	169
491.77		688.85			1,985.63	170
208.52					817.65	171
469.00	39.00	964.58			3,190.35	172
36.50					1,384.03	173
3,419.47		2,382.12			14,929.01	174
153.00					493.76	175
514.85	52.50	2,878.39			13,079.38	176
10.60		3,926.86			5,263.08	177
1,113.14		289.55	3,519.42		7,047.38	178
195.51					983.98	179
2,221.30		11,506.77			19,948.74	180
153.50					629.32	181
492.00		338.77		235.80	3,578.23	182
361.00		514.53			4,092.37	183
522.42		665.42		167.20	2,577.87	184

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
185	Delaware	1915		165	560.73
186	Delhi	1909		399	957.50
187	Delmar	1876		480	
188	Deloit	1889		280	2,216.27
189	Delphos	1921		79	69.88
190	Delta	1877		588	1,398.92
191	Denver	1896		500	1,745.46
192	Derby	1901		280	
193	De Soto	1895		319	691.96
194	Dexter	1871		748	8,121.87
195	Diagonal	1896		577	3,596.43
196	Dickens	1909		333	703.30
197	Dike	1901		417	2,146.91
198	Dixon	1909		193	1,590.27
199	Dolliver	1901		158	937.32
200	Donahue	1909		98	508.91
201	Donnan	1922		37	194.25
202	Donnellson	1892		581	6,788.14
203	Doon	1872		576	4,646.30
204	Dougherty	1900		215	683.62
205	Dow City	1884		588	2,342.87
206	Dows	1892		926	8,016.96
207	Drakesville	1866		190	440.05
208	Dumont	1896		698	4,059.62
209	Duncombe	1893		354	2,396.42
210	Dundee	1917		190	643.73
211	Dunkerton	1899		327	585.33
212	Dunlap	1871		1,522	12,664.73
213	Durant	1867		733	5,335.71
214	Durango	1933			
215	Dysart	1881		971	3,155.91
216	Earlham	1870		897	4,809.76
217	Earling	1882		358	1,717.42
218	Earlville	1882		615	2,101.45
219	Early	1882		632	2,753.26
220	Eddyville	1847		888	2,487.32
221	Edgewood	1899		638	4,790.02
222	Elberon	1893		254	1,806.84
223	Eldridge	1900		245	382.22
224	Elgin	1892		610	6,180.91
225	Elkader	1891		1,382	11,469.82
226	Elkhart	1904		218	654.01
227	Elk Horn	1910		513	1,877.20
228	Elkport	1893		116	300.84
229	Elliott	1882		556	2,743.37
230	Ellston	1894		212	482.43
231	Ellsworth	1894		405	2,176.02
232	Elma	1891		771	3,227.04
233	Ely	1903		172	648.64
234	Emerson	1876		512	6,413.71
235	Epworth	1880		464	1,957.06
236	Essex	1870		806	7,310.42
237	Everly	1902		482	2,514.97
238	Exira	1880		937	8,430.10
239	Exline	1904		437	754.67
240	Fairbank	1891	1916	629	3,286.97
241	Farley	1879		657	3,599.55
242	Farmersburg	1899		275	1,573.10
243	Farmington	1847	1880	1,012	4,912.33
244	Farnhamville	1893		365	2,967.89
245	Farragut	1878		523	3,937.94
246	Fayette	1874		1,083	4,285.51

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
154.36					715.09	185
523.25					1,480.84	186
						187
451.18		529.83			3,197.28	188
					69.88	189
1,326.10					2,725.02	190
2,764.04		7,247.16			11,756.66	191
						192
78.00					769.96	193
562.60		1,487.56			10,172.03	194
356.18		1,042.09			4,994.70	195
429.35					1,132.65	196
3,310.46		9,749.39			15,206.76	197
342.00		516.43		706.00	3,154.70	198
225.00		540.85			1,703.17	199
910.65		1,470.02			2,889.58	200
100.00					294.25	201
1,012.30	160.00	269.14			8,229.58	202
795.44		639.20			6,081.03	203
288.00					971.62	204
4,056.49		1,684.18			8,083.54	205
1,020.62	94.65	960.43			10,092.66	206
54.00				60.25	554.30	207
2,446.97		1,193.79	8,094.63		15,795.01	208
315.00		598.27	1,201.73		4,511.42	209
193.99				11.95	849.67	210
390.50		6,607.26			7,583.09	211
2,106.25		2,459.67			17,230.65	212
1,084.27	1,663.53	3,113.51			11,197.02	213
541.00					541.00	214
2,745.21		18,917.68		7,600.00	32,418.80	215
471.99		2,520.91		6,368.50	14,171.16	216
11,347.56		799.37	14,367.70		28,232.05	217
849.63	28.50	7,249.44			10,229.07	218
1,005.45		1,549.17			5,307.88	219
574.00	160.00	1,530.31			4,751.63	220
792.40		2,578.12			8,160.54	221
423.77	8.25	130.63			2,369.49	222
515.23		5,056.51			5,953.96	223
1,250.50	199.63	1,196.42			8,827.46	224
1,594.47		5,657.68			18,721.97	225
350.00		2,364.87			3,368.88	226
736.25				76.00	2,689.45	227
220.50					521.34	228
300.00		1,111.47			4,154.84	229
77.50					559.93	230
214.50		5,518.03			7,908.55	231
846.44		1,410.72		196.85	5,681.05	232
415.54					1,064.18	233
1,208.00		1,261.61			8,883.32	234
354.00		1,155.68			3,466.74	235
498.00		1,275.81			9,084.23	236
664.25	5.00	994.44		268.24	4,446.90	237
1,342.83		2,771.15			12,544.08	238
32.00		104.50			891.17	239
459.50		6,228.03			9,974.50	240
849.61		910.04		1,500.00	6,859.20	241
867.50					2,440.60	242
973.73	37.22	1,254.42			7,177.70	243
570.70		7,535.60			11,074.19	244
1,281.83		1,252.00			6,471.77	245
1,251.50		1,358.30		5.51	6,900.82	246

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
247	Fenton	1903		381	2,157.16
248	Ferguson	1907		175	634.83
249	Fertile	1908		238	1,777.50
250	Floris	1913		209	
251	Floyd	1899		350	1,957.60
252	Fonda			1,027	8,068.82
253	Fontanelle	1855	1856	833	2,923.58
254	Fort Atkinson	1895		305	1,619.91
255	Fostoria	1912		142	1,303.01
256	Franklin (via Donnellson)	1874		42	66.29
257	Fraser	1904		309	368.58
258	Fredericksburg	1894		567	1,168.96
259	Frederika	1896		204	511.16
260	Fredonia (via Columbus Jet.)	1876	1923	165	
261	Fremont	1883		450	5,293.03
262	Galt	1913		167	673.52
263	Galva	1889		530	4,585.68
264	Garber	1904		120	702.11
265	Garden Grove	1878		558	2,022.47
266	Garnavillo	1907		365	4,040.48
267	Garner	1881		1,241	12,840.64
268	Garrison	1883		432	1,306.04
269	Garwin	1900		450	2,599.03
270	Geneva	1903		249	760.93
271	George	1889		907	4,933.90
272	Gilbert	1904		221	1,972.12
273	Gilbertville	1917		241	452.07
274	Gilman	1887	1927	428	1,957.96
275	Gilmore City	1877		896	5,281.63
276	Gladbrook	1880		891	8,700.49
277	Glidden	1873		854	10,223.24
278	Goldfield	1885		700	3,254.88
279	Goodell	1893		210	1,119.57
280	Gooselake	1908		128	912.85
281	Gowrie	1870		1,059	6,479.02
282	Graettinger	1892		777	3,777.11
283	Graf	1933			
284	Grafton	1896		249	94.27
285	Grand Junction	1873		1,025	9,328.21
286	Grand Mound	1884		438	2,075.86
287	Grand River	1900		395	1,135.47
288	Grandview	1901		321	825.54
289	Granger	1905		319	1,934.85
290	Grant	1912		242	781.18
291	Granville	1891		390	4,932.88
292	Gravity	1881		465	1,296.69
293	Gray	1894		194	2,084.89
294	Greeley	1892		343	1,285.55
295	Greene	1879		1,268	10,221.63
296	Greenfield	1876		1,837	16,443.67
297	Greene Island	1904		116	326.30
298	Greenville	1916		168	257.78
299	Grimes	1902		468	1,674.72
300	Griswold	1880		1,139	6,334.71
301	Grundy Center	1877		1,793	16,153.21
302	Gruver	1913		126	320.21
303	Guernsey	1906		177	405.20
304	Guthrie Center	1880		1,813	10,266.09
305	Guttenberg	1851		1,918	7,567.23
306	Halbur	1902		192	1,381.73
307	Hamilton	1900		296	308.29
308	Hancock	1891		312	883.50

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
854.50	185.20	1,521.75		5.00	4,723.61	247
51.00			255.00		940.83	248
					1,777.50	249
						250
470.50					2,428.10	251
952.65		21,000.21			30,681.68	252
1,021.70	1,631.17	11,112.46			16,688.91	253
767.50					2,387.41	254
365.00					1,668.01	255
					66.29	256
162.50					531.08	257
1,600.00	600.00	10,424.94	285.00		14,078.90	258
228.00	10.00				749.16	259
						260
767.19	265.50				6,325.72	261
228.40					901.92	262
536.76		1,975.31			7,097.75	263
311.60					1,013.71	264
304.50		121.00			2,447.97	265
737.00		826.10			5,003.58	266
2,037.55		4,019.42			18,897.61	267
971.38					2,277.42	268
680.10	41.86	367.95			3,688.94	269
369.00					1,129.93	270
920.00		2,188.41	8,066.34		16,108.65	271
482.25		600.75			3,115.12	272
897.35					1,349.42	273
1,893.00	253.00	2,887.49			6,991.45	274
1,994.75		1,431.13			8,707.51	275
3,164.85	2,751.12	2,245.83	15,322.91	375.18	32,560.38	276
765.70	3.00	22,163.28			33,155.22	277
474.00	11.60	1,940.78			5,681.26	278
422.00				747.81	2,289.38	279
423.24		431.82			1,767.91	280
3,611.69		23,980.71			34,071.42	281
1,074.50	447.54	1,559.39			6,858.54	282
200.00					200.00	283
11,583.25		4,420.70	7,038.95		23,137.17	284
3,622.94		23,836.17			36,787.32	285
703.94		1,317.26			4,097.06	286
483.97		78.54			1,697.98	287
255.00					1,080.54	288
477.00		5,097.46			7,509.31	289
530.00				114.56	1,425.74	290
912.68	3.00	685.18			6,533.74	291
344.30					1,640.99	292
184.50		372.37			2,641.76	293
463.88					1,749.43	294
1,788.00		11,619.73			23,629.36	295
11,067.34		48,539.45			76,650.46	296
254.00				55.00	635.30	297
326.31					584.09	298
780.00		7,719.84			10,174.56	299
1,669.55	340.31	4,714.98			13,059.55	300
1,264.40	209.11	7,616.40			25,243.12	301
283.25					603.46	302
162.50					567.70	303
4,673.92		10,468.03			25,408.04	304
15,397.62	13.90	37,972.01			60,950.76	305
519.98		442.00			2,343.71	306
		100.00			408.29	307
340.95					1,224.45	308

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
309	Hanlontown	1901		190	1,074.50
310	Hansell	1919		172	504.14
311	Harcourt	1896		264	902.03
312	Hardy	1915		147	1,212.13
313	Harper	1879		212	191.75
314	Harpers Ferry	1901		289	1,285.82
315	Harris	1903		328	3,381.05
316	Hartford	1913		207	701.46
317	Hartley	1888		1,272	11,399.92
318	Hartwick	1912		122	361.06
319	Harvey	1903	1906	348	646.00
320	Hastings	1877		389	1,048.04
321	Havelock	1892		339	1,858.94
322	Hawkeye	1895		530	3,858.56
323	Hayesville	1916		133	409.65
324	Hazelton	1892	1912	499	356.55
325	Hedrick	1882		810	4,703.57
326	Henderson	1893		237	719.23
327	Hepburn			140	115.38
328	Hills	1906		211	499.63
329	Hillsboro	1916		281	755.66
330	Hinton	1907		289	732.43
331	Holland	1897		175	939.17
332	Holstein	1883		1,300	6,548.49
333	Holy Cross (via N. B. Vista)	1898		111	630.96
334	Hopeville (via Murray)	1896		82	
335	Hopkinton	1870	1915	758	4,066.29
336	Hornick	1895		309	2,381.07
337	Hospers	1891		548	4,349.62
338	Hubbard	1881		795	5,363.09
339	Hudson	1893		470	1,300.17
340	Hull	1886		905	7,377.06
341	Humeston	1881	1917	924	10,509.91
342	Hurstville	1917	1918	91	321.25
343	Huxley	1902		362	4,710.42
344	Imogene	1880		303	443.84
345	Inwood	1885		670	7,002.50
346	Ionia	1891		246	620.10
347	Ireton	1890		612	6,254.23
348	Irwin	1892		357	1,803.47
349	Jackson Junction	1897		126	768.41
350	Jamaica	1901		311	1,158.71
351	Janesville	1895		331	2,139.55
352	Jesup	1876		736	3,038.86
353	Jewell Jet. (P. O. Jewell)	1884		950	10,691.37
354	Joice	1913		225	1,473.95
355	Jolley	1896		174	715.53
356	Kalona	1890		704	8,287.91
357	Kamrar	1896		286	1,574.38
358	Kanawha	1902		609	4,471.01
359	Kellerton	1881	1896	540	3,521.16
360	Kelley	1890		179	755.06
361	Kellogg	1873		580	3,020.76
362	Kensett	1894		394	1,630.24
363	Kent	1900	1906	177	670.79
364	Keosauqua	1842	1846	855	2,682.10
365	Keota	1873		955	7,329.59
366	Keswick	1912		358	559.84
367	Keystone	1894		499	5,837.62
368	Kimballton	1908		378	2,756.88
369	Kingsley	1884		1,093	7,561.64
370	Kinross	1898		137	222.69

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
510.70					1,585.20	309
174.00	25.00				703.14	310
253.00					1,155.03	311
175.00					1,387.13	312
460.00				155.25	807.00	313
276.00	480.00	1,936.10			3,977.92	314
666.90		656.46			4,704.41	315
20.10		288.00			1,009.56	316
2,131.62		31,881.05			45,412.59	317
69.00					430.06	318
212.35	2.40				860.75	319
824.37		17.35			1,889.76	320
215.50		642.42			2,716.86	321
844.17	1.00	1,337.57			6,041.30	322
388.00				12.50	810.15	323
387.00					743.55	324
544.50		722.77		1,121.17	7,092.01	325
262.50					981.73	326
					115.38	327
376.00		147.51			1,023.14	328
244.82	96.62				1,097.10	329
569.50		4,844.96		4.75	6,151.64	330
215.82	38.45				1,193.44	331
8,923.40	282.91	6,150.90	10,032.50		31,938.20	332
625.25	4.50	194.84			1,455.55	333
						334
2,183.04		1,598.95			7,848.28	335
416.50		769.38			3,566.95	336
745.50		1,509.64			6,604.76	337
1,105.42	101.48	1,284.97	11,162.02		19,016.98	338
1,065.13	84.25	8,958.72			12,008.27	339
795.43		1,392.99		59.28	9,624.76	340
1,598.31		2,076.41			14,184.63	341
150.00					471.25	342
512.00		563.54			5,785.96	343
1,128.00		2,945.40			4,517.24	344
812.40	29.86	1,958.02		2.50	9,805.28	345
525.50					1,145.60	346
2,594.05	3.00	587.22		40.09	9,478.59	347
363.00		798.58			2,965.05	348
100.00					868.41	349
411.68				692.50	2,262.89	350
522.62		863.13			3,525.30	351
801.50	182.48	1,929.69			5,952.53	352
1,153.56	200.85	1,656.38			13,801.16	353
336.00					1,809.95	354
398.32					1,113.85	355
685.51		96.88			9,070.30	356
428.50		601.89			2,604.77	357
1,362.05		1,530.17		1,200.00	8,563.23	358
914.96					4,436.12	359
192.00	5.79	2,688.83			3,641.68	360
707.50		981.02			4,709.28	361
887.75		1,240.55		342.00	4,100.54	362
159.00					829.79	363
974.33		2,454.71			6,111.14	364
4,165.58		2,841.56	9,019.60		23,356.33	365
371.50					931.34	366
943.00	40.50	1,081.29			7,902.41	367
429.00		7,556.03			10,741.91	368
1,194.50	.50	3,246.39			12,003.03	369
210.00					432.69	370

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
371	Kirkman	1892		183	941.68
372	Kirksville	1882		206	788.27
373	Kiron	1900		259	681.92
374	Klemme	1900		463	4,977.26
375	Knierim	1901		121	1,017.78
376	Lacona	1880		443	1,858.89
377	Ladora	1879		284	2,123.74
378	Lakota	1892		409	3,218.41
379	Lake Mills	1880		1,474	14,326.80
380	Lake Park	1892		708	6,042.43
381	Lake View	1887	1912	993	3,744.72
382	Lamoni	1885		1,739	13,439.81
383	Lamont	1892		521	1,356.43
384	Lamotte	1873		275	
385	Lanesboro	1903		270	1,422.30
386	Lansing	1867	1873	1,321	9,519.34
387	La Porte City	1871		1,470	10,057.29
388	Larchwood	1892		382	2,700.26
389	Larrabee	1896		189	271.91
390	Latimer	1901	1911	352	867.86
391	Laurel	1903		232	486.61
392	Laurens	1890		1,071	5,812.67
393	Lawler	1871		476	1,300.12
394	Lawton	1871		259	780.92
395	Le Claire	1855		691	3,261.37
396	Ledyard	1895		245	1,357.03
397	Le Grand	1891		382	1,078.51
398	Lehigh	1882		996	2,404.31
399	Leighton	1909		115	322.10
400	Leland	1895		164	714.54
401	Lenox	1875		1,171	12,165.90
402	Le Roy	1904		142	392.08
403	Lester	1893		231	2,116.69
404	Letts	1877		329	1,696.77
405	Lewis	1874	1879	589	4,056.79
406	Libertyville	1916		258	1,008.02
407	Lidderdale	1903	1905	211	892.59
408	Lime Springs	1876		539	2,888.40
409	Lincoln	1913		162	1,700.36
410	Linden	1893		314	784.38
411	Lineville	1871		531	1,742.33
412	Linn Grove	1911		360	2,414.63
413	Lisbon	1875		795	8,285.21
414	Liscomb	1874		326	734.79
415	Littleport	1907		203	553.52
416	Little Rock	1894		585	4,439.62
417	Little Sioux	1883		400	364.05
418	Livermore	1883		666	1,909.14
419	Lockridge	1913		231	678.40
420	Logan	1876		1,654	11,942.20
421	Lohrville	1888		776	14,796.68
422	Lone Rock	1916		159	1,404.59
423	Lone Tree	1892		627	3,471.57
424	Long Grove	1913		134	382.11
425	Lorimor	1892		577	3,683.02
426	Lost Nation	1903		493	2,342.61
427	Lovilla	1900		727	1,284.79
428	Lowden	1869		697	3,713.44
429	Low Moor	1897		271	956.43
430	Luana	1911		186	1,200.64
431	Lucas	1886		514	758.94
432	Luther	1903		137	917.88

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
65.50		290.90			1,307.08	371
52.00	55.45				895.72	372
494.54		579.76			1,756.22	373
788.45	48.40	1,210.31			7,024.42	374
463.00					1,480.78	375
361.81					2,220.70	376
3,065.65		893.66		10.11	6,693.16	377
797.59	84.75	751.94			4,852.69	378
2,824.04	541.85	31,522.41	39,437.00		88,652.10	379
2,046.93		2,858.02			10,947.38	380
1,172.55		33,696.61			38,613.88	381
1,432.50	4.69	3,577.91			18,454.91	382
551.00		489.51			2,396.94	383
						384
345.50					1,767.80	385
2,769.20	165.59	3,548.65			16,002.78	386
2,590.23		33,255.55			45,903.07	387
800.98		6,470.13			9,971.37	388
2,035.35			5,522.64		7,829.90	389
553.00		819.27			2,240.13	390
300.00					786.61	391
1,703.00	276.00	9,974.95	3,902.50	5,429.80	27,098.92	392
2,555.61		6,084.48			9,940.21	393
352.00		541.00			1,673.92	394
589.41					3,850.78	395
448.95	36.00	832.82			2,674.80	396
112.00					1,190.51	397
1,421.35	49.57	9,654.81	1,770.67		15,300.71	398
92.00					414.10	399
667.60					1,382.14	400
1,157.22		22,524.20			35,847.32	401
50.00					442.08	402
406.76		384.40			2,907.85	403
367.04					2,063.81	404
751.26		1,613.36			6,421.41	405
108.50					1,116.52	406
1,472.00					2,364.59	407
727.00		891.65			4,507.05	408
533.50		420.70			2,654.56	409
351.16					1,135.54	410
108.70					1,851.03	411
426.00		791.95			3,632.58	412
775.00	350.00	4,553.81			13,964.02	413
502.13		204.87			1,441.79	414
300.00					853.52	415
780.50		580.63			5,800.75	416
202.00		3,591.31			4,157.36	417
4,283.93	69.00	9,419.62			15,681.69	418
2,231.51	25.20				2,935.11	419
1,431.64		6,167.71			19,541.55	420
774.01		1,442.29			17,012.98	421
272.00		586.57			2,263.16	422
1,259.05	1,781.63	1,702.88			8,215.13	423
153.00		1,419.29			1,954.40	424
511.45					4,194.47	425
721.32	2,277.02	1,191.41			6,532.36	426
904.72					2,189.51	427
1,642.06		1,227.67			6,583.17	428
290.85		605.89	500.00		2,353.17	429
505.00	30.50	26.18		9.00	1,771.32	430
938.20					1,697.14	431
47.00		291.68			1,255.96	432

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
433	Lu Verne	1887		570	2,264.55
434	Luxemburg (P. O. N. Vienna)	1912		105	279.95
435	Luzerne	1895		149	710.73
436	Lynnville	1875		426	1,072.76
437	Lytton	1911		373	3,701.73
438	Macedonia	1892		314	1,743.01
439	Macksburg	1876		218	425.89
440	Magnolia	1858	1910	271	637.54
441	Malcolm	1872		381	1,533.43
442	Mallard	1895		449	2,113.42
443	Maloy	1902		112	117.12
444	Malvern	1869	1870	1,320	11,835.65
445	Manilla	1887		1,032	5,935.86
446	Manly	1893		1,447	2,597.04
447	Manning	1880		1,817	8,716.05
448	Manson	1877		1,382	18,547.44
449	Mapleton	1878		1,622	9,616.16
450	Marathon	1892		573	2,901.85
451	Marble Rock	1881		441	1,964.01
452	Marcus	1882		1,138	7,576.93
453	Marne	1892		255	2,013.10
454	Marquette			814	8,507.50
455	Martelle	1899		185	2,054.79
456	Martinsburg	1887		223	348.53
457	Martensdale	1920		139	219.03
458	Marysville	1875		149	135.14
459	Masonville	1901		207	643.34
460	Massena	1887		475	4,114.94
461	Matlock	1897		103	760.33
462	Maurice	1891		274	2,927.90
463	Maxwell	1883		721	4,663.95
464	Maynard	1887		409	1,818.22
465	Maysville (Walcott P.O.)	1909		57	
466	McCallsburg	1900	1901	330	679.95
467	McCausland	1909		104	316.71
468	McClelland	1903		161	228.34
469	McGregor	1857		1,299	9,854.07
470	McIntire	1894	1922	268	1,073.69
471	Mechanicsville	1868		781	3,046.29
472	Mediapolis	1875		793	4,773.68
473	Melbourne	1895		426	2,834.08
474	Melcher	1912		1,673	3,450.74
475	Melrose	1882		417	1,193.63
476	Melvin	1901		301	1,180.46
477	Menlo	1882		500	1,656.72
478	Meriden	1874		188	416.67
479	Merrill	1894		605	5,034.38
480	Meservey	1893		255	781.92
481	Middletown	1913		126	576.82
482	Miles	1893		319	984.08
483	Milford	1842		1,062	15,503.59
484	Millersburg	1911		198	614.43
485	Millerton	1915		162	251.50
486	Milo	1879		542	2,271.66
487	Milton			771	4,298.58
488	Minburn	1892		328	804.24
489	Minden	1890		377	2,158.30
490	Mingo	1903		313	412.34
491	Mitchell	1879		177	7.83
492	Mitchellville	1875		702	3,355.03
493	Modale	1873		359	2,664.24
494	Mondamin	1881		534	4,109.30

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
967.00		1,319.36			4,550.91	433
328.00	18.00				625.95	434
159.00					869.73	435
230.37					1,303.13	436
611.25		1,334.99			5,647.97	437
483.00		1,332.54			3,558.55	438
50.00					475.89	439
198.00					835.54	440
718.26		725.41			2,977.10	441
715.00		962.57		4.00	3,794.99	442
150.00					267.12	443
1,315.18		4,099.50		2,870.00	20,120.83	444
954.00		20,468.34			27,358.20	445
2,502.80		3,373.00			8,472.84	446
4,998.82		24,182.25	136,145.00		174,042.12	447
7,891.23	1.50	7,391.62			33,831.79	448
3,182.52		29,331.80	12,541.00		54,671.48	449
540.02		13,383.71			16,825.58	450
1,449.81		1,068.42			4,482.24	451
3,246.68	36.00	4,452.08			15,311.69	452
150.00		523.48	809.46		3,496.04	453
785.00		1,657.94			10,950.44	454
514.28	25.00	810.79			3,404.86	455
256.00					604.53	456
343.99					563.02	457
18.00					153.14	458
411.68					1,055.02	459
411.00		1,121.16			5,647.10	460
403.50					1,163.83	461
759.70		579.97			4,267.57	462
761.54	13.84	1,628.03			7,067.36	463
533.82	3.60	946.03			3,301.67	464
283.84		96.33			380.17	465
308.25					988.20	466
395.81					712.52	467
865.61	74.10			854.32	2,022.37	468
1,001.96	294.00	2,990.00	8,047.50	2,006.16	24,793.78	469
448.82					1,522.51	470
550.00		2,153.06			5,749.35	471
653.30	6.55	1,806.70			7,240.23	472
595.26					3,429.34	473
909.68					4,450.42	474
343.00			3,000.00		4,536.63	475
480.00			2,462.50		4,122.96	476
383.18		206.03			2,245.93	477
566.40		60.00		17.65	1,000.72	478
1,183.75	128.63	1,869.49			8,216.25	479
500.50		392.88			1,675.30	480
10.00					586.82	481
384.20		1,287.92			2,656.20	482
2,424.33		21,207.65			39,135.57	483
360.85					975.28	484
150.00					401.50	485
1,595.65		5,620.74			9,488.06	486
554.42					4,853.00	487
243.00		33.11			1,080.35	488
661.15		1,044.24			3,863.69	489
316.50					728.84	490
197.50					205.33	491
599.64		2,434.73			6,389.40	492
347.30		321.84			3,333.38	493
678.48		319.74			5,107.52	494

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
495	Moneta	1903	1917	85	291.65
496	Monmouth	1894		198	814.91
497	Monona	1897		1,163	16,262.29
498	Monroe	1870		936	8,069.38
499	Montezuma	1868		1,257	9,769.54
500	Montour	1879		370	1,303.27
501	Montrose	1857		621	1,289.57
502	Moorhead	1900		372	3,754.83
503	Moorland	1902		179	194.61
504	Moravia	1880		684	1,925.07
505	Morley	1933		117	317.65
506	Morning Sun	1889		856	7,941.58
507	Morrison	1877		173	452.14
508	Moulton	1869		1,476	7,671.94
509	Mt. Auburn	1906		196	916.83
510	Mt. Ayr	1863		1,704	14,059.73
511	Mt. Sterling	1907		165	407.32
512	Mt. Union	1904		167	759.18
513	Mt. Vernon	1869	1893	1,441	12,737.54
514	Moville	1898		911	7,466.69
515	Murray	1880		838	2,171.24
516	Nashua	1869		1,363	9,335.27
517	Nemaha	1915		146	630.80
518	Neola	1882	1910	944	7,533.24
519	New Albin	1895		556	3,662.57
520	Newell	1876		812	8,085.54
521	Newhall	1912		336	2,180.76
522	New Hartford	1883		500	2,686.25
523	New Liberty	1909		103	787.30
524	New London	1860		1,336	6,793.30
525	New Market			630	2,044.87
526	New Providence	1893		262	501.30
527	New Sharon	1871		1,052	7,550.42
528	New Vienna	1895		229	628.02
529	New Virginia	1901		404	1,035.92
530	Nicholas	1884		369	1,294.31
531	Nodaway	1900		334	794.90
532	Nora Springs	1875		1,070	5,349.09
533	Northboro	1900		246	944.12
534	North Buena Vista	1908		183	301.47
535	North English	1891		780	9,161.98
536	North Liberty	1913		161	614.79
537	North Washington	1904		110	594.45
538	Northwood	1888		1,554	12,225.72
539	Norwalk	1900		336	879.53
540	Norway	1899		448	2,423.27
541	Numa	1909		399	336.28
542	Oakland	1882		1,181	6,969.71
543	Oakville	1902		389	867.45
544	Ocheyedan	1891		627	2,899.00
545	Odebolt	1877		1,388	10,850.98
546	Ogden	1878		1,429	7,876.46
547	Okoboji	1922	1924	176	3,164.84
548	Olds	1900		227	550.06
549	Olin	1879		632	4,590.63
550	Ollie	1892		294	569.33
551	Oneida	1912		101	32.12
552	Onslow	1888		210	1,498.02
553	Orange City	1884		1,727	12,590.38
554	Orchard	1913		158	754.56
555	Orient	1882		433	954.37
556	Orleans (P.O. Spirit Lake)	1895		126	1,439.61

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
242.72					534.37	495
403.59					1,218.50	496
2,616.67		3,770.71			22,649.67	497
1,357.26		2,994.69			12,421.33	498
1,516.16		2,893.54			14,179.24	499
486.89				82.42	1,872.58	500
384.87		255.00			1,929.44	501
602.00		1,394.68			5,751.51	502
505.00	159.49		168.75		1,027.85	503
412.50		121.00			2,458.57	504
146.66					464.31	505
481.05		1,803.92	8,005.01		18,231.56	506
262.00				142.18	856.82	507
1,807.79	175.42	3,461.68	28,800.00		41,916.83	508
829.20					1,746.03	509
3,401.55	61.02	6,198.45			23,720.75	510
100.00					507.32	511
11.25					770.43	512
967.00	1,610.46	10,443.71			25,758.71	513
2,064.50		1,707.89		100.22	11,339.30	514
587.00					2,758.24	515
1,075.50	2,255.34	3,507.94			16,174.07	516
170.00			200.00		1,000.80	517
734.15		11,245.54			19,512.93	518
781.25	4.50	1,125.92			5,574.24	519
1,391.83	14.00	8,978.89			18,470.26	520
666.50					2,847.26	521
523.00		478.06		92.41	3,779.72	522
450.00					1,237.30	523
692.25	42.44	32,648.91		4,115.62	44,292.52	524
592.80					2,637.67	525
196.71					698.01	526
1,925.69	289.73	2,943.93			12,709.77	527
1,456.18		611.58			2,695.78	528
106.00				.36	1,202.28	529
933.00					2,227.31	530
176.00					970.90	531
1,008.56	7.55	2,162.74			8,527.94	532
56.00					1,000.12	533
214.25					515.72	534
957.10		2,711.16			12,830.24	535
398.00	.65			79.34	1,092.78	536
171.00	2.50				767.95	537
2,184.06		8,156.33			22,566.11	538
37.50					917.03	539
1,231.56		928.47			4,583.30	540
260.00					596.28	541
2,405.60		5,975.38			15,350.69	542
544.47					1,411.92	543
1,208.89		1,580.82			5,688.71	544
2,619.23		4,620.75			18,090.96	545
1,515.75		24,561.56	9,332.30		43,286.07	546
599.35					3,764.19	547
260.10					810.16	548
383.00	452.43	2,180.40			7,606.46	549
335.00					904.33	550
10.00					42.12	551
403.90	176.00	637.25			2,715.17	552
4,299.27		31,282.58	30,000.00		78,172.23	553
445.40					1,199.96	554
506.00		5,267.25			6,727.02	555
456.59					1,896.20	556

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
557	Ossian	1876		740	7,298.41
558	Osterdock	1904		92	108.40
559	Oto	1888		370	1,770.12
560	Ottosen	1908		191	961.08
561	Owasa	1920		83	239.30
562	Oxford	1881		521	6,565.62
563	Oxford Junction	1893		759	4,335.47
564	Oyens	1908		106	639.19
565	Pacific Junction	1882		594	873.18
566	Packwood	1894		208	504.30
567	Palmer	1900		297	2,018.03
568	Palo	1905		205	378.06
569	Panama	1888		256	1,024.21
570	Panora	1892		1,014	5,020.90
571	Parkersburg	1874		1,046	10,220.94
572	Parnell	1891		262	1,567.21
573	Paton	1883		388	922.53
574	Patterson	1877	1912	123	285.89
575	Paullina	1883		1,013	3,997.28
576	Peosta				
577	Persia	1889		396	2,028.52
578	Peru			305	938.05
579	Peterson	1887		598	3,007.14
580	Pierson	1891		551	3,250.03
581	Pilot Mound	1897		274	323.97
582	Pioneer	1910		98	317.89
583	Pisgah	1904		400	1,246.02
584	Plainsfield	1896		293	1,245.96
585	Plainsview (Rfd. 3, Walcott)	1933			
586	Plano	1916		153	754.03
587	Pleasanton	1884	1892	177	188.10
588	Pleasant Plain	1900		175	268.04
589	Pleasantville	1872		757	8,902.60
590	Plover	1915		260	1,264.98
591	Plymouth	1900		388	
592	Pocahontas	1909		1,308	12,068.88
593	Polk City	1875		295	814.35
594	Pomeroy	1880		826	7,744.74
595	Popejoy	1908		207	1,118.33
596	Portsmouth	1883	1909	328	2,062.89
597	Postville	1873		1,060	7,396.83
598	Prairieburg	1905		163	435.43
599	Prairie City	1866		793	4,595.19
600	Prescott	1891		442	1,392.66
601	Preston	1879		596	7,678.10
602	Primghar	1888		962	8,509.52
603	Princeton	1856		373	968.24
604	Promise City	1901		226	348.13
605	Protivin	1894		277	1,221.59
606	Pulaski	1893	1908	376	908.65
607	Quasqueton	1902		342	719.99
608	Quimby	1906		318	2,022.22
609	Radeliffe	1891		627	3,719.81
610	Rake	1908		310	2,331.44
611	Ralston	1903		184	1,089.88
612	Randallia	1896	1897	123	335.78
613	Randolph	1881		344	1,832.45
614	Rathbun	1893		299	131.30
615	Readlyn	1904		385	2,478.10
616	Reasnor	1914		229	236.77
617	Redding	1882		272	436.48
618	Redfield	1881		870	2,804.80

POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
1,335.50	48.50	1,923.50			10,005.61	557
150.00					258.40	558
376.00		830.30		103.16	3,079.58	559
236.40					1,197.48	560
126.90	80.14	15.44			461.78	561
1,227.00	85.73	575.41			8,453.76	562
1,809.50	749.94	1,616.44			8,511.35	563
474.50	14.45			90.97	1,219.11	564
348.90					1,222.08	565
333.00					837.30	566
517.50		1,102.64			3,638.17	567
339.00					717.06	568
353.50	1,925.63	326.29	5,000.00		8,629.63	569
1,411.52	462.00	17,421.53			24,315.95	570
1,730.04	81.05	6,961.40			18,993.43	571
262.50					1,829.71	572
2,654.49	39.90	8,007.00			11,623.92	573
50.00		43.00			378.89	574
1,505.70	40.00	25,265.21			30,808.19	575
250.00					250.00	576
600.05		1,161.53			3,790.10	577
202.00					1,140.05	578
870.45		3,322.02	3,000.00		10,199.61	579
602.00		1,082.14			4,934.17	580
360.70		2,138.00			2,822.76	581
254.00					571.89	582
400.00	112.50	376.30			2,134.82	583
737.85					1,983.81	584
160.00					100.00	585
					754.03	586
	232.95	30.85			451.90	587
					268.04	588
708.00		1,797.13	75.00		11,482.73	589
283.25		638.66			2,186.89	590
						591
13,644.49		27,495.23			53,208.60	592
429.70				46.71	1,290.76	593
1,512.25		2,389.87	21,000.89		33,256.75	594
1,067.25				8.14	2,193.72	595
515.00		446.94			3,024.83	596
1,998.91	676.76	5,120.69	20,016.81		35,210.00	597
292.72	22.45	341.73			1,092.33	598
864.84		537.14			5,997.17	599
644.50					2,037.16	600
3,354.30	987.05	13,436.15			25,455.60	601
1,581.67		3,156.15			13,247.34	602
390.00					1,358.24	603
385.00					733.13	604
673.02	34.61	260.51			2,189.73	605
147.40					1,056.05	606
459.55	69.15			132.91	1,381.60	607
473.00		264.18			2,759.40	608
779.86		1,509.91			6,009.58	609
722.80					3,054.24	610
272.41					1,362.29	611
161.00					496.78	612
447.17		5,513.58			7,793.20	613
307.50					438.80	614
651.44	.25	11,384.30			14,514.09	615
232.17	179.27	256.87			905.08	616
51.00					487.48	617
2,479.89		11,607.92			16,892.61	618

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
619	Reinbeck	1877		1,425	23,591.28
620	Rembrandt	1901		263	2,039.19
621	Remsen	1887	1888	1,181	6,656.12
622	Renwick	1891		491	3,351.50
623	Rhodes	1883		450	1,979.12
624	Riceville	1892		807	3,593.48
625	Richland	1868		713	1,737.52
626	Ricketts	1902		157	1,284.16
627	Ridgeway	1894		348	1,207.56
628	Rinard	1914		140	136.85
629	Ringsted	1899		486	3,271.42
630	Ripley	1896		357	2,330.17
631	Riverside	1875		638	5,685.83
632	Riverside (Dubuque Co.)	1923			
633	Riverton	1876		590	1,521.66
634	Robins	1912		120	372.98
635	Rock Falls	1858		109	379.56
636	Rockford	1878		996	8,189.33
637	Rock Valley	1888		1,204	7,693.08
638	Rockwell	1881		750	6,646.54
639	Rodman	1899		167	545.57
640	Rodney	1855		150	340.35
641	Roland	1892		759	3,097.68
642	Rolfe	1882		1,012	10,403.08
643	Rome	1868		144	114.69
644	Rose Hill	1877		275	545.64
645	Rossie	1923		85	
646	Rowan	1901		330	776.87
647	Rowley	1920		205	679.02
648	Royal	1910		410	2,607.98
649	Rudd	1900		429	3,660.66
650	Runnells	1903		367	354.32
651	Russell	1887		571	2,042.68
652	Ruthven	1885		739	4,483.48
653	Rutland	1907		222	1,053.49
654	Ryan	1901		369	
655	St. Ansgar	1876		964	6,141.07
656	St. Anthony	1897	1907	202	516.54
657	St. Charles	1879		400	1,590.08
658	St. Lucas	1900		168	38.28
659	St. Marys	1923		89	162.55
660	St. Olaf	1900		174	1,007.93
661	St. Paul (Rfd. W. Point)	1895		89	
662	Sabula	1864		759	887.32
663	Sageville	1933			
664	Salem	1893		460	2,294.55
665	Salix	1893		374	1,176.92
666	Sanborn	1880		1,213	11,594.93
667	Sandyville (via Milo Rfd.)	1902		92	29.35
668	Scarville	1904		163	1,009.87
669	Schaller	1883	1892	724	6,686.69
670	Schleswig	1900		638	11,954.85
671	Seranton	1880		1,058	5,255.04
672	Searsboro	1876		171	308.58
673	Sergeant Bluff	1904		569	3,047.06
674	Shambaugh	1905		278	703.33
675	Shannon City	1888		293	504.06
676	Sharpsburg	1905		182	750.54
677	Sheffield	1876		1,057	11,655.75
678	Shelby	1877		617	8,488.90
679	Sheldahl	1879		209	
680	Sherrill	1933			

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
3,429.17		4,467.56		2,500.00	33,988.01	619
583.27		497.67			3,120.13	620
8,968.94		30,826.26			46,461.32	621
535.00		13,492.28		25.71	17,404.49	622
401.08	90.86	487.49			2,958.55	623
1,987.53		2,135.57			7,716.58	624
587.95					2,325.47	625
540.58	17.30	629.41			2,471.45	626
582.50	575.52	816.27			3,181.85	627
81.70					218.55	628
885.25		1,309.88			5,406.55	629
362.50		669.20			3,361.87	630
377.80		529.28	2,526.63		9,119.54	631
						632
514.41		147.20			2,183.27	633
					372.98	634
162.50					542.06	635
1,309.95	79.50	17,974.19			27,552.97	636
1,070.09	212.69	3,369.00			12,344.86	637
852.50	463.34	906.59			8,868.97	638
405.50					951.07	639
121.80					462.15	640
5,304.79		16,483.70			24,886.17	641
6,455.65		2,716.20	4,093.61	72.29	23,740.83	642
100.00					214.69	643
260.50					806.14	644
						645
312.16					1,089.03	646
503.08					1,182.10	647
1,138.00		273.02		1,500.00	5,519.00	648
756.30		698.35			5,115.31	649
416.77					771.09	650
206.20					2,248.88	651
936.40		5,757.13			11,177.01	652
227.50					1,280.00	653
						654
3,695.97	2.81	2,066.26			11,906.11	655
321.00	32.70				870.24	656
179.70					1,769.78	657
200.00					238.28	658
260.00				6.00	428.55	659
598.00		411.57			2,017.50	660
561.50					561.50	661
511.50		8,033.10			9,431.92	662
821.00					821.00	663
279.50					2,574.05	664
468.80		409.50			2,055.22	665
945.75	18.00	4,257.72			16,816.40	666
175.00					204.35	667
221.00					1,230.87	668
1,169.97	5.20	2,424.48			10,286.34	669
1,677.30		3,418.35			17,050.50	670
2,102.86		2,740.73			10,098.63	671
173.11					481.69	672
228.11		7,422.09	4,040.42		14,737.68	673
					703.33	674
	23.81	121.76			649.63	675
85.50					836.04	676
3,759.16	44.85	2,054.48		1,400.00	19,004.24	677
580.00	806.27	9,915.94		1,028.46	20,819.57	678
						679
321.00					321.00	680

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
681	Shell Rock	1875		806	3,500.30
682	Shellsburg	1874		546	2,525.45
683	Sibley	1875		1,870	12,909.72
684	Sidney	1870		1,074	5,545.14
685	Silver City	1883		355	1,074.54
686	Sioux Center	1891		1,497	11,203.50
687	Sioux Rapids	1882		958	6,619.14
688	Slater	1890		568	2,070.48
689	Sloan	1883		636	3,161.24
690	Smithland	1889		389	1,771.95
691	Soldier	1901		302	557.05
692	Solon	1877	1918	493	2,698.91
693	Somers	1900		199	770.24
694	South English	1892		296	850.09
695	Spillville	1894		304	
696	Spirit Lake	1879		1,778	21,990.12
697	Spragueville	1912		86	363.46
698	Springbrook	1909		103	2.67
699	Spring Hill	1901		101	57.76
700	Springville	1882		598	4,150.44
701	Stacyville	1900		529	3,123.05
702	Stanhope	1897	1917	425	2,581.61
703	Stanley	1914		138	403.32
704	Stanton	1883		607	4,419.60
705	Stanwood	1886		531	3,685.29
706	State Center	1865		1,012	3,948.18
707	Steamboat Rock	1875		377	1,438.00
708	Stockport	1902		322	1,612.28
709	Stockton	1900		110	373.64
710	Story City	1881		1,434	9,923.13
711	Stout	1909		143	487.34
712	Stratford	1883	1884	699	6,456.76
713	Strawberry Point	1887		1,128	5,265.13
714	Struble	1895		161	724.50
715	Sully	1903		362	2,511.78
716	Sumner	1892		1,561	8,712.91
717	Superior	1891		168	850.29
718	Sutherland	1883		802	9,723.46
719	Swaledale	1892		178	567.55
720	Swan	1884		220	553.92
721	Swea City	1895		695	8,448.95
722	Swisher	1933			76.14
723	Tabor	1868	1909	1,017	15,252.00
724	Templeton	1883		428	2,078.64
725	Tennant	1915		118	567.55
726	Terrill	1900		416	4,079.25
727	Thayer	1884		164	248.74
728	Thompson	1894		538	2,609.75
729	Thor	1895		257	2,302.25
730	Thornburg			171	384.30
731	Thornton	1892		383	1,736.33
732	Thurman	1879		388	1,158.27
733	Tiffin	1906		206	791.01
734	Tingley	1884		358	994.33
735	Titonka	1900		473	3,045.00
736	Toronto	1909		113	523.50
737	Traer	1875		1,417	13,316.45
738	Treynor	1903		232	2,135.68
739	Tripoli	1894		891	5,619.99
740	Truesdale	1917		116	498.03
741	Truro	1906		361	1,978.07
742	Turin	1900		167	554.51

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
576.50		1,959.04		61.62	6,097.46	681
540.00		976.23		4.50	4,046.18	682
2,925.76		108,463.14			124,298.62	683
765.30	356.13	3,987.91			10,654.48	684
181.00					1,255.54	685
2,305.76	197.93	4,848.41		359.18	18,914.78	686
2,908.64	432.91	3,039.51	4,009.03		17,009.23	687
554.00	15.00	1,652.77			4,292.25	688
2,983.93		742.06			6,887.28	689
414.75		1,329.00			3,515.70	690
802.50		799.96			2,159.51	691
1,730.52	16.49	1,795.09			6,241.01	692
195.00					965.24	693
307.25					1,157.34	694
						695
9,790.79		10,464.73			42,245.64	696
300.00	10.87				674.33	697
293.50					296.17	698
6.00					63.76	699
18,359.96			8,150.78		30,661.18	700
865.35		813.74			4,802.14	701
1,238.38		9,515.44			13,335.43	702
25.00					428.32	703
525.00		1,358.48		36.60	6,339.68	704
626.33		1,872.67		425.00	6,609.29	705
6,191.00	8.95	31,671.05			41,819.18	706
394.50					1,832.50	707
255.00	130.88				1,998.16	708
271.00					644.64	709
7,691.51	5.00	35,645.87		1,280.82	53,946.33	710
104.00					591.34	711
447.70		12,419.90			19,324.36	712
2,852.94	357.57	22,105.35			30,580.99	713
307.50					1,032.00	714
779.25		273.69		5.35	3,570.07	715
2,466.94	24.97	38,289.25			49,494.07	716
219.50				600.00	1,729.79	717
955.04	480.00	3,636.24			14,794.74	718
442.90					1,010.45	719
141.35					695.27	720
1,055.91	44.36	2,078.22			11,627.44	721
582.60					658.74	722
550.00		1,290.00			17,092.00	723
1,110.32		459.67			3,648.63	724
107.00		1,381.02			2,055.57	725
1,121.75		1,157.72			6,358.72	726
183.68					431.82	727
807.00		1,093.93			4,510.68	728
458.85				8.50	2,769.60	729
50.00				3.20	437.59	730
619.00					2,355.33	731
412.00					1,570.27	732
713.50				30.24	1,534.75	733
50.00		30.00			1,074.33	734
686.75		1,222.65		292.79	5,247.19	735
483.50					1,007.00	736
2,026.34		62,472.07			77,814.86	737
669.00					2,804.68	738
1,408.50		2,225.37			9,253.86	739
334.68				1,568.75	2,401.46	740
180.00					2,158.02	741
353.00					907.51	742

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
743	Udell	1903		151	142.65
744	Underwood	1902		261	1,173.67
745	Union	1874		498	1,276.28
746	Unionville	1922		221	702.18
747	University Park	1909		443	1,348.13
748	Urbana	1894		354	1,263.74
749	Urbandale (D. M. Rfd.)	1917		596	2,395.11
750	Ute	1891	1899	616	4,154.73
751	Vail	1875		622	3,399.93
752	Valeria	1914		57	65.00
753	Van Horne	1883		527	7,779.45
754	Van Meter	1868		400	947.94
755	Van Wert	1891		369	620.38
756	Varina	1899		184	777.03
757	Victor	1869		794	4,417.17
758	Vincent	1898		194	774.72
759	Vining	1913		163	585.79
760	Volga City	1896		417	
761	Wadena	1895		312	755.25
762	Wahpeton	1933			1,201.55
763	Walcott	1894		398	2,794.58
764	Walker	1891		456	931.12
765	Wallingford	1930		225	422.97
766	Wall Lake	1880		749	4,882.72
767	Walnut	1871		935	4,793.81
768	Wapello	1856		1,502	10,771.55
769	Washta	1881		448	1,713.62
770	Waterville	1912		222	426.87
771	Waucoma	1883		425	1,799.69
772	Waukee	1878		445	1,573.77
773	Wayland	1851	1890	625	1,920.53
774	Webb	1901		240	232.74
775	Webster	1909		178	386.06
776	Weldon	1903		298	545.19
777	Wellman	1880		853	10,043.59
778	Wellsburg	1893		508	4,810.41
779	Welton	1908		80	217.68
780	Wesley	1892		462	2,487.79
781	West Bend	1884		634	3,198.34
782	West Branch	1875		652	5,100.44
783	West Burlington	1883		1,333	6,360.33
784	West Chester	1899		223	1,142.32
785	Westfield	1903		218	701.28
786	Westgate	1896		268	1,211.26
787	West Liberty	1867		1,679	5,728.67
788	West Mitchell (P. O. Mitchell)	1868		105	166.57
789	Westphalia	1919		118	276.02
790	West Okoboji (Milford P. O.)	1924	1929	112	1,804.17
791	West Point	1858	1861	536	3,144.66
792	West Side			341	2,173.65
793	What Cheer	1866	1894	1,310	9,097.39
794	Wheatland	1858		539	1,512.90
795	Whiting	1883		627	3,886.44
796	Whittemore	1891		604	3,675.00
797	Whitten	1882		199	582.27
798	Willey (P. O. Carroll)	1912		93	4.53
799	Williams	1883		500	6,732.22
800	Williamsburg	1884		1,219	
801	Williamson	1922		814	1,431.95
802	Wilton Junction	1863		1,104	383.96
803	Winfield	1882		933	13,483.62
804	Winthrop	1881		496	1,924.11

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
68.56	100.07				371.28	743
1,036.41		561.43			2,771.51	744
600.91		1,173.51			3,050.70	745
					702.18	746
3.00	7.75				1,358.88	747
499.09		4,303.40			6,066.23	748
2,787.60	3.08				5,185.79	749
1,523.50		2,083.95			7,762.18	750
756.12		4,285.37	15,605.32		24,046.74	751
126.00					191.00	752
5,838.61		1,225.99			14,844.05	753
242.50		105.00			1,295.44	754
315.00					935.38	755
305.00		448.18			1,530.21	756
1,049.00		1,917.93			7,384.10	757
500.05					1,274.77	758
628.70					1,214.49	759
						760
441.00	137.20				1,333.45	761
400.00					1,601.55	762
710.93	471.46	1,008.28			4,985.25	763
901.75		1,087.28			2,920.15	764
217.65					640.62	765
5,415.62		14,939.27			25,237.61	766
1,460.79		16,957.90		284.20	23,496.70	767
1,176.73	81.61	2,788.08		720.62	15,538.50	768
399.35		1,138.93			3,251.90	769
453.50					880.37	770
619.23					2,418.92	771
9,534.00		99.68			11,207.45	772
763.13	942.66				3,626.32	773
160.00	204.12			54.51	651.37	774
50.00					436.06	775
59.00					604.19	776
1,462.83		2,473.83			13,980.25	777
2,223.99		2,286.44			9,320.84	778
300.00				53.07	570.75	779
1,056.25	39.70	1,724.82		8.21	5,316.77	780
1,730.30		19,160.09			24,088.73	781
703.95		7,844.05			13,648.44	782
427.00	873.81	4,646.60			12,307.74	783
179.00					1,321.32	784
257.00		2,722.38			3,680.66	785
451.86		248.60		3.90	1,915.62	786
1,846.24		44,071.00	17,017.75	6,092.11	74,755.86	787
103.00					269.57	788
150.00				10.55	436.57	789
474.29					2,278.46	790
749.00		8,594.90			12,488.56	791
633.05		1,163.88	1,014.38		4,984.96	792
1,191.92		2,351.83			12,641.14	793
927.00	296.26	1,916.71			4,652.87	794
1,019.00		12,741.14		3.93	17,650.51	795
1,522.00		14,283.14			19,480.14	796
234.00					816.27	797
150.00					154.53	798
1,716.48		1,867.00			10,315.70	799
						800
682.01	30.00				2,143.96	801
3,286.81		20,536.19			24,206.96	802
573.85	55.73	2,624.46			16,737.66	803
1,119.00	3.00	8,054.60			11,100.71	804

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
805	Wiota.....	1883		225	561.35
806	Woden.....	1904		258	834.86
807	Woodbine.....	1877		1,348	11,951.26
808	Woodburn.....	1878		305	728.05
809	Woodward.....	1884		901	4,533.53
810	Woolstock.....	1896		317	323.38
811	Worthington.....	1893		335	1,204.95
812	Wyoming.....	1873		634	6,629.43
813	Yale.....	1901		304	1,232.67
814	Yetter.....	1904		114	442.20
815	Yorktown.....	1896		217	468.70
816	Zearing.....	1884		475	5,476.90
817	Zwingle.....	1900	1926	145	941.06
818	University Heights.....	1935			789.56
819	Fairfax.....	1936			

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
305.00			49.50		915.85	805
487.50					1,322.36	806
1,890.47		3,583.69	3,500.00		20,925.42	807
201.00		145.50			1,074.55	808
851.35		2,681.75			8,066.63	809
452.50		4,357.94			5,133.82	810
1,017.02					2,221.97	811
727.25	2,277.33	1,679.40			11,313.41	812
672.00		837.04			2,741.71	813
300.00					742.20	814
129.42					598.12	815
456.50		1,212.54			7,145.94	816
611.00	49.60			331.51	1,933.17	817
					789.56	818
265.00			700.00		965.00	819

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
	Grand Total	\$ 653,550.31	\$ 426,351.81
1	Ackley		
2	Ackworth	1,224.25	2,223.67
3	Adair		
4	Adel	1,727.00	886.75
5	Afton	1,905.11	1,694.54
6	Agency	980.72	624.25
7	Ainsworth	276.73	561.47
8	Akron	789.77	114.25
9	Albert City	891.19	2,035.69
10	Albion	1,538.88	1,461.02
11	Alburnett	187.76	2,342.00
12	Alden		
13	Alexander	927.72	1,148.89
14	Allerton	323.36	128.00
15	Allison	553.64	748.48
16	Alta	2,966.26	402.37
17	Alta Vista	1,242.00	1,384.35
18	Alton	1,876.42	296.64
19	Altoona	2,936.59	513.12
20	Alvord	689.66	323.67
21	Andover	1,332.25	32.00
22	Andrew	168.87	28.75
23	Anita	261.88	120.57
24	Ankeny	1,909.27	761.64
25	Anthon	247.50	419.75
26	Aplington	1,262.00	1,046.82
27	Areadia	362.46	610.10
28	Archer	375.25	709.19
29	Aredale	537.67	198.40
30	Arion	161.29	61.52
31	Arispe	163.88	265.38
32	Arlington	52.40	24.73
33	Armstrong	975.90	60.65
34	Arnolds Park	2,433.05	346.07
35	Arthur	1,142.41	2,241.76
36	Ashton	829.70	10.00
37	Ashbury (Dubuque, Ia.)		
38	Aspinwall		
39	Atalissa	105.80	110.00
40	Athelstan		
41	Atkins	80.56	
42	Auburn	807.77	301.69
43	Aurelia	449.63	1,333.91
44	Aurora	1,257.46	793.37
45	Avoca	374.29	74.07
46	Ayrshire	1,168.77	1,997.37
47	Badger	267.95	785.04
48	Bagley	252.08	130.22
49	Baldwin	338.50	343.83
50	Balltown	210.65	4.23
51	Baneroft		
52	Bankston	1,024.51	360.00
53	Barnes City	100.00	
54	Barnum	309.64	172.52
55	Bassett	139.43	
56	Batavia	54.64	15.00
57	Battle Creek	294.21	998.99
58	Baxter	1,022.62	680.56
59	Bayard	916.69	1,325.42
60	Beacon	559.09	617.26
		105.78	

—EXPENDITURES

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
\$ 106,307.65	\$1,076,569.56	\$2,840,311.86	\$1,204,355.22	\$ 323,607.09	\$ 6,631,053.50	
847.49	3,095.25	50,233.58	13,200.98	7,687.28	78,512.50	1
10.00	3,018.05	2,107.00	2,188.55	290.94	10,228.29	2
476.93	4,952.21	17,075.81	8,368.12		34,472.72	3
77.50	1,812.09	14,510.91	3,707.50	2,768.00	24,486.97	4
43.76	1,224.28	110.04			2,219.28	5
15.00	629.51	968.68	420.00		2,937.21	6
195.00	1,617.22	27,840.81	902.26	193.03	33,675.50	7
	2,980.32	12,231.68	1,927.00		20,138.90	8
	680.26	148.93			3,358.95	9
						10
						11
312.11	2,111.33	3,249.67	1,283.75	251.23	9,284.70	12
185.10	405.68	1,350.61			2,392.75	13
50.00	3,342.89	2,655.39		19.99	7,370.39	14
	2,494.05	2,152.24	1,157.50	7,900.00	17,072.42	15
253.05	1,863.49	54,984.08	6,671.14	4,574.41	70,972.52	16
569.40	177.44	5,622.04			8,541.94	17
272.90	1,707.95	8,783.77	3,050.20	334.62	17,599.15	18
	1,333.95	1,175.66	2,371.24		5,894.18	19
25.00	1,398.18	711.22	313.28	21.04	3,832.97	20
	59.31	16.90			273.23	21
3.50	482.23	26.30		27.00	921.48	22
132.80	1,408.87	4,844.97	5,449.24	1,635.61	16,202.40	23
243.32	1,349.25	12,594.48	247.50	12.50	15,114.30	24
180.85	554.73	8,648.67	639.87		12,332.94	25
338.60	2,504.35	7,187.01	6,364.94		17,367.46	26
	1,249.01		175.00		2,508.45	27
110.13	219.53				1,065.73	28
	572.73				795.54	29
	522.99	427.98		27.12	1,407.35	30
	245.64	30.52		.43	353.72	31
	1,562.24	2,456.36	1,891.01		6,946.16	32
	1,597.23	3,081.86	2,379.00		9,837.21	33
2,667.77	2,704.83	3,922.43	3,420.00	506.45	16,605.65	34
217.60	869.26	1,251.79		12.50	3,190.85	35
						36
						37
	210.29				426.09	38
						39
	42.84				123.40	40
7.50	1,527.19	141.00	537.50		3,322.65	41
2,129.54	200.76	4,299.10	1,958.37		10,371.31	42
106.53	16,272.64	7,480.79	1,322.85	4,650.00	31,883.64	43
8.10	598.80			18.50	1,073.76	44
52.20	3,158.95	8,621.29	2,670.00	320.39	17,988.97	45
8.75	547.23	419.65	2,355.90	15.16	4,399.68	46
23.00	700.67	87.51		12.15	1,205.63	47
58.56	872.26	1,662.10			3,275.25	48
1.00	340.07	835.30			1,391.25	49
						50
	2,670.39	2,854.34	3,309.37		10,218.61	51
					100.00	52
	1,301.25	41.82		37.50	1,862.73	53
	736.67	25.00		67.00	968.10	54
	356.24				425.88	55
17.00	729.27	578.10		88.29	2,705.86	56
4.40	790.02	4,582.86	3,600.39		11,280.85	57
29.80	4,881.36	2,585.92		258.21	9,997.40	58
176.00	875.35	2,501.88	1,937.50		6,607.08	59
131.00	442.29			254.76	933.83	60

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
61	Beaconsfield	180.54	
62	Beaman	209.62	67.99
63	Beaver	217.83	9.00
64	Bellevue	1,236.44	4,243.89
65	Belmond	2,480.63	5,178.62
66	Bennett	699.89	274.35
67	Benton	106.34	6.00
68	Berkley	197.72	
69	Bernard	153.13	30.00
70	Bertram (via Cedar Rapids)	146.46	
71	Bevington	25.00	
72	Birmingham	283.08	155.64
73	Blairsburg	235.02	194.06
74	Elainstown	802.31	3,238.60
75	Blakesburg	234.45	154.59
76	Blanchard	355.86	209.70
77	Blencoe	202.03	180.00
78	Blockton	131.62	247.78
79	Blue Grass	281.15	226.96
80	Bode	553.25	1,333.53
81	Bonaparte	965.22	171.80
82	Bondurant	643.76	169.77
83	Bouton		
84	Boxholm	391.88	317.58
85	Boyden	590.43	160.37
86	Braddyville	185.40	37.26
87	Bradgate	579.66	149.25
88	Brandon	546.45	382.74
89	Brayton	177.08	206.50
90	Breda	4,776.78	480.00
91	Bridgewater	170.21	206.62
92	Brighton	1,003.64	1,265.75
93	Bristow	255.00	
94	Britt	1,397.62	2,746.70
95	Brooklyn	1,525.93	1,490.99
96	Brunsville	603.22	309.21
97	Buckeye	556.82	105.81
98	Buck Grove	144.70	25.00
99	Buffalo	380.65	402.26
100	Buffalo Center	1,588.32	230.01
101	Burt	426.63	565.57
102	Bussey	464.38	952.02
103	Calamus		
104	Callender	273.39	394.01
105	Calmar	1,971.86	537.53
106	Calumet	273.08	279.70
107	Camanche	1,250.13	165.00
108	Cambridge	621.07	342.51
109	Cantril	405.36	28.34
110	Carbon	290.80	92.33
111	Carlisle	333.10	1,071.09
112	Carpenter	106.25	60.00
113	Carson	710.92	675.65
114	Cascade	4,422.78	1,514.73
115	Casey	1,354.88	264.29
116	Castalia	519.29	63.63
117	Castana	3,790.88	125.00
118	Castle Hill (Rfd. Waterloo)	275.88	51.88
119	Center Junction		
120	Center Point	519.26	552.67
121	Centralia	155.40	
122	Central City	1,468.62	2,680.26

—EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
	168.44				348.08	61
10.00	323.67	53.30	215.00	39.18	918.76	62
	180.38	1.50	590.00		998.71	63
189.50	5,909.48	54,687.28		12.50	66,279.09	64
320.52	3,818.64	6,364.90	951.50	233.92	19,348.73	65
22.40	1,463.34	2,635.77	11.78	515.07	5,622.60	66
	138.94				251.28	67
	231.80				429.52	68
	538.59				721.72	69
	115.15				261.61	70
	86.89				111.89	71
54.92	977.79	248.81	642.50	31.87	2,394.61	72
	408.69	534.58			1,372.35	73
131.51	3,057.79	852.70	1,995.00	211.76	10,289.67	74
167.39	1,032.37	308.69			1,897.49	75
	243.61	786.25	10.00	60.04	1,665.46	76
20.00	1,075.95	275.00			1,752.98	77
10.50	761.20	520.74	725.00		2,396.84	78
	1,031.95		165.00	12.50	1,717.56	79
367.52	1,178.63	1,728.55	590.85	12.50	5,764.83	80
7.00	593.43	875.63	60.00	114.73	2,787.81	81
30.00	132.19	5,270.46		237.50	6,488.68	82
						83
7.00	602.43	133.22			1,452.11	84
1,355.60	2,188.47	4,647.31	1,464.56	348.00	10,754.74	85
6.71	454.59	161.00			844.96	86
50.00	329.37		269.00	444.89	1,822.17	87
	130.65	4,272.82	1,346.25	3.97	6,682.88	88
37.79	453.11				874.48	89
	939.15	6,461.90		3,729.43	16,387.26	90
	387.09	51.00			814.92	91
	808.80	1,379.73	2,687.63	25.89	7,171.44	92
	384.20	1,060.25	2,500.00	618.35	4,818.40	93
4,779.27	14,918.32	29,622.41	8,420.32	15,781.19	77,665.83	94
2,151.87	3,494.71	5,830.42	4,354.69	857.26	19,705.87	95
20.00	175.29	23.50	100.00		1,231.22	96
10.00	2,143.33				2,815.96	97
	270.25				439.95	98
3.00	1,104.22	5,565.46		13.80	7,469.39	99
	2,469.38	3,562.78	100.00	1,191.14	9,141.63	100
45.61	1,981.97	12,641.31	890.00	5,652.14	22,203.23	101
	1,221.68	557.67	648.50	42.89	3,887.14	102
						103
108.11	253.59	3,085.04	65.10	150.00	4,329.24	104
2,260.27	2,542.92	3,033.54	6,049.40		16,395.52	105
10.16	847.49	287.92			1,698.35	106
	1,107.14	84.79			2,607.06	107
	1,062.42	2,535.39	2,135.25		6,696.64	108
24.00	623.25				1,080.95	109
3.00	375.96	6.50	73.30		841.89	110
	725.71	8,184.70	1,567.38	300.00	12,181.98	111
	283.80	2,719.59	1,561.30		4,730.94	112
	1,464.61	1,872.50	825.00	269.79	5,818.47	113
970.63	2,141.13	1,621.44	5,940.00		16,610.71	114
	1,623.59	1,839.14		77.75	5,159.65	115
	544.38			71.68	1,198.98	116
	701.95	608.11	2,183.75		7,409.69	117
	2,361.92				2,689.68	118
						119
	1,219.15	1,933.32			4,224.40	120
					155.40	121
	1,682.40	2,369.36	2,200.00		10,400.64	122

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
123	Charlotte	577.21	620.00
124	Charter Oak	1,025.44	979.53
125	Chatsworth	273.10	21.81
126	Chelsea	661.45	1,129.86
127	Chester	185.43	86.80
128	Chillicothe	45.28	
129	Churdan	778.98	1,294.28
130	Cincinnati	758.37	308.81
131	Clare	72.10	5.00
132	Clarence	1,120.06	745.22
133	Clarksville	1,372.45	1,598.67
134	Clayton	223.58	9.68
135	Clearfield	583.16	391.72
136	Cleghorn	364.31	171.14
137	Clemmons	347.94	250.34
138	Clermont	516.42	540.24
139	Clio	61.96	
140	Clover Hills (via W. Des M.)	27.50	42.00
141	Clutier	336.07	322.59
142	Coburg	146.32	
143	Coggon	1,780.40	367.90
144	Coin	950.00	112.80
145	Colesburg	257.00	203.00
146	College Springs	114.82	71.05
147	Collins	1,306.81	169.24
148	Colo	984.46	51.65
149	Columbus City	148.54	9.00
150	Columbus Junction	813.05	798.30
151	Colwell	112.73	70.81
152	Conesville		
153	Conrad	397.62	638.98
154	Conway	107.56	53.00
155	Coon Rapids	3,532.41	
156	Coppock	111.61	
157	Coralville (via Iowa City)	394.79	363.92
158	Correctionville	736.97	1,152.78
159	Corwith	371.78	141.50
160	Corydon	2,105.61	1,643.57
161	Cotter	19.32	
162	Coulter	479.10	77.21
163	Craig	415.42	226.14
164	Crawfordsville	367.00	266.72
165	Cromwell	317.32	9.00
166	Crystal Lake	383.12	365.94
167	Cumberland	1,110.82	208.33
168	Cumming	156.50	
169	Curlew	227.22	88.40
170	Cushing	382.08	1,262.99
171	Cylinder	234.53	220.59
172	Dakota City	227.05	285.00
173	Dallas	356.93	207.57
174	Dallas Center	2,967.09	524.30
175	Dana	385.15	148.80
176	Danbury	518.70	1,164.82
177	Danville	399.01	69.84
178	Davis City	454.94	472.62
179	Dawson	234.08	139.25
180	Dayton	1,026.63	765.44
181	Decatur City	141.09	31.57
182	Dedham	774.03	360.00
183	Deep River	580.06	470.18
184	Defiance	289.04	194.87

—EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
	540.21	738.89	595.04	.30	8,071.65	123
100.59	1,549.20	2,774.76	4,000.62	5,163.14	15,593.28	124
	319.02				613.93	125
26.30	798.97	812.94			3,429.52	126
	634.18	376.51		49.25	1,332.17	127
	105.62		210.00		360.90	128
85.49	1,679.48	4,630.96	1,297.50		9,766.69	129
13.00	315.90	198.55	400.00	634.27	2,628.99	130
	563.23				640.33	131
	2,868.82	1,216.32	3,756.00		9,706.42	132
482.75	2,444.83	3,557.41	3,980.00		13,436.11	133
	126.43	132.03			491.72	134
226.71	1,491.33	218.90	575.00	740.88	4,227.70	135
.77	938.04	841.40	900.00	150.00	3,365.66	136
	349.07				947.35	137
	1,854.84	1,185.53	4,180.00	153.94	8,430.97	138
	362.75		575.00	1.61	1,001.32	139
	260.76				330.26	140
	2,128.15	391.15			3,177.96	141
5.00	227.70	58.03			437.05	142
	466.83	10,909.92		19.34	13,544.39	143
	664.48	1,222.48	1,340.10	18.96	4,308.82	144
27.00	1,154.00	86.00			1,727.00	145
	680.92	251.17	375.00		1,492.96	146
25.00	699.70	1,217.68	1,159.36	78.15	4,655.94	147
	1,067.06	1,043.22	2,424.98		5,571.37	148
6.24	948.99				1,112.77	149
124.29	2,700.28	2,822.00	2,440.13	509.14	10,217.19	150
	917.98		567.50	20.87	1,689.89	151
						152
80.00	2,313.20	692.46		6.37	4,128.63	153
	241.66		115.28	25.20	542.70	154
658.95	3,637.88	33,007.10	6,335.00		47,171.34	155
					111.61	156
	465.80	1,237.52			2,462.03	157
772.01	2,295.75	8,121.52	798.75	3,712.67	17,590.45	158
66.11	794.46	9,372.79	1,247.50		11,994.14	159
387.55	3,960.26	10,369.53	15,221.20	147.67	33,835.39	160
	246.10				265.42	161
	474.39	788.24	1,993.32	303.26	4,115.52	162
	817.31	175.67	655.00		2,289.54	163
	569.47	1,683.82	1,480.71		4,367.72	164
	590.31				916.63	165
20.00	498.71			14.00	1,281.77	166
	864.57	2,174.88		67.59	4,426.19	167
	332.61				489.11	168
10.00	380.29		210.00		915.91	169
183.01	798.89	920.33	555.00	18.00	4,120.30	170
14.75	145.75	3.00		513.16	1,131.78	171
	960.00	2,049.49		49.76	3,571.30	172
5.35	678.40				1,248.25	173
1,603.77	1,219.61	2,147.44	3,000.00	2,400.28	13,922.49	174
	211.17				745.12	175
55.00	1,683.66	3,232.62	2,215.65	377.06	9,247.51	176
	1,182.12	2,976.75	620.00		5,247.72	177
	215.75	4,206.60	888.70	894.86	7,133.47	178
	713.87			256.83	1,344.03	179
10.60	1,231.71	10,550.60	4,608.25	1,359.36	19,642.59	180
30.03	483.52	80.97			767.18	181
	710.47	844.86	55.00		2,744.36	182
13.99	708.01	1,297.92	736.56	287.68	4,094.40	183
54.00	802.26	3,258.42			4,598.59	184

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
185	Delaware	71.95	
186	Delhi	710.04	297.48
187	Delmar		
188	Deloit	398.89	93.09
189	Delphos	99.58	
190	Delta	309.44	694.52
191	Denver	1,290.31	286.05
192	Derby		
193	De Soto	559.59	20.30
194	Dexter	497.34	584.44
195	Diagonal	706.39	235.75
196	Dickens	801.28	78.12
197	Dike	939.35	759.65
198	Dixon	230.51	249.98
199	Dolliver	188.01	
200	Donahue	305.80	308.76
201	Donnan	148.32	
202	Donnellson	538.69	680.93
203	Doon	839.57	828.41
204	Dougherty	383.93	225.15
205	Dow City	1,127.81	919.90
206	Dows	822.53	1,594.83
207	Drakesville	226.09	
208	Dumont	1,480.98	84.49
209	Duncombe	1,545.82	
210	Dundee	350.52	85.00
211	Dunkerton	142.10	468.30
212	Dunlap	749.70	1,969.90
213	Durant	1,420.34	258.82
214	Durango	373.57	
215	Dysart	33,688.95	1,573.04
216	Earlham	969.43	375.00
217	Earling	411.85	128.21
218	Earlville	837.45	419.21
219	Early	1,331.65	1,160.05
220	Eddyville	613.37	663.03
221	Edgewood	197.21	204.33
222	Elberon	233.37	120.00
223	Eldridge	411.46	189.66
224	Elgin	1,882.72	18.57
225	Elkader	3,978.49	1,213.50
226	Elkhart	73.45	213.61
227	Elk Horn	1,091.04	195.49
228	Elkport		
229	Elliott	445.88	919.92
230	Ellston	150.80	
231	Ellsworth	230.29	296.64
232	Elma	427.77	592.91
233	Ely	259.97	521.41
234	Emerson	1,799.87	161.18
235	Epworth	375.31	38.71
236	Essex	658.92	913.13
237	Everly	679.39	277.54
238	Exira	608.59	1,638.38
239	Exline	264.27	69.61
240	Fairbank	404.39	252.10
241	Farley	3,372.59	482.05
242	Farmersburg	576.76	284.04
243	Farmington	1,376.11	1,082.60
244	Farnhamville	374.92	545.91
245	Farragut	411.39	968.58
246	Fayette	1,004.75	767.97

—EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
	1,152.47				1,224.42	185
	539.53	112.18		37.50	1,696.73	186
						187
	711.19	786.21	4,710.00	17.18	6,716.56	188
					99.58	189
	3,465.91	298.05			4,767.92	190
1,072.14	601.90	7,548.51		1,000.00	11,798.91	191
						192
	360.26	181.06			1,121.21	193
34.91	1,016.41	1,700.29	4,272.00		8,105.39	194
34.92	718.03	1,753.30	2,208.75	413.99	6,071.13	195
	351.51			10.00	1,240.91	196
120.95	579.85	7,824.50	12.50	1,312.25	11,549.05	197
	1,261.46	424.71	460.00	704.00	3,330.66	198
	361.56	732.70			1,282.27	199
	342.90	1,551.72	100.00		2,609.18	200
	168.16				316.48	201
400.50	1,413.99	201.18	2,354.95	348.35	5,938.59	202
37.45	754.75	1,136.31	2,268.00	129.40	5,993.89	203
25.00	406.08	138.00			1,178.16	204
100.60	874.20	1,943.93	525.00	3,514.51	9,005.95	205
77.70	2,472.91	2,170.67	3,210.24	94.86	10,443.74	206
	121.45			60.23	407.77	207
505.08	9,720.20	1,392.20	2,112.22	982.50	16,277.67	208
27.80	628.47	1,395.43	698.80	106.42	4,402.74	209
	309.70				745.22	210
	404.92	4,642.33	3,680.80		9,338.45	211
122.90	2,485.34	5,043.93	5,616.55	224.37	16,212.69	212
10.00	3,635.04	3,426.76	2,101.50		10,852.46	213
					373.57	214
451.70	1,058.63	12,581.79	730.00		50,084.11	215
77.50	904.71	2,255.17	8,891.03		13,472.84	216
	26,958.34	1,207.25			28,705.65	217
	1,648.55	7,817.97			10,723.18	218
93.33	1,622.65	2,436.14			6,643.82	219
75.50	1,099.31	1,989.26		169.96	4,610.43	220
	1,037.00	2,271.66	3,803.64	45.00	7,558.84	221
	1,070.49	223.99	575.00	37.51	2,260.36	222
63.20	525.09	4,828.73	427.50		6,445.64	223
	2,850.56	887.60	3,260.00	765.86	9,665.31	224
449.82	6,621.57	5,797.00	1,825.00	18.31	19,903.69	225
47.06	188.51	2,332.60		31.63	2,886.86	226
85.53	1,087.86		635.00		3,094.92	227
	492.70				492.70	228
20.07	631.85	1,061.54	780.00		3,859.26	229
	485.01			222.04	857.85	230
36.00	647.71	3,380.64	3,087.50		7,678.78	231
2.50	1,892.36	3,521.41	75.18	189.55	6,651.68	232
	379.24	90.30			1,250.92	233
41.25	801.27	522.61	4,909.65	595.69	8,831.52	234
606.95	1,129.82	1,298.06	92.50	6.00	3,547.35	235
46.00	1,348.95	1,247.28	1,806.52		6,020.80	236
1,877.38	850.19	857.09	1,905.00		6,446.59	237
66.75	897.17	2,340.35	4,836.52	34.77	10,422.53	238
27.00	415.54	93.31			869.73	239
	1,429.58	4,919.49	1,681.25	134.23	8,821.04	240
	2,848.49	797.93	60.70		7,561.76	241
	947.17	172.57	512.50		2,493.04	242
27.41	1,657.15	1,929.31			6,072.58	243
22.50	747.08	6,531.68	1,987.50		10,209.59	244
	669.22	1,066.25	2,378.88	438.95	5,933.27	245
675.80	2,160.62	2,069.81	3.45	537.50	7,219.90	246

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
247	Fenton	405.63	318.45
248	Ferguson	112.07	26.00
249	Fertile	363.68	60.00
250	Floris		
251	Floyd	188.10	301.44
252	Fonda	1,126.57	1,333.03
253	Fontanelle	1,158.20	744.79
254	Fort Atkinson	348.33	240.00
255	Fostoria	138.69	35.20
256	Franklin (via Donnellson)	75.20	
257	Fraser	161.30	1.00
258	Fredericksburg	1,096.55	2,731.39
259	Frederika	93.81	34.17
260	Fredonia (via Columbus Jct.)		
261	Fremont	408.15	490.71
262	Galt	313.24	10.14
263	Galva	2,069.68	284.00
264	Garber	189.46	76.34
265	Garden Grove	427.88	792.51
266	Garnavillo	670.16	1,003.43
267	Garner	1,290.52	1,321.62
268	Garrison	2,279.49	811.71
269	Garwin	263.82	178.50
270	Geneva	422.72	15.78
271	George	1,910.25	1,896.85
272	Gilbert	215.35	6.00
273	Gilbertville	367.83	158.48
274	Gilman	392.63	394.18
275	Gilmore City	1,542.53	1,083.19
276	Gladbrook	1,843.70	1,683.41
277	Glidden	1,485.51	1,337.24
278	Goldfield	732.31	840.06
279	Goodell	156.00	173.34
280	Gooselake	272.03	150.74
281	Gowrie	1,716.75	4,192.06
282	Graettinger	590.97	760.67
283	Graf	71.59	
284	Grafton	2,631.64	123.50
285	Grand Junction	1,072.58	1,002.16
286	Grand Mound	1,714.74	148.34
287	Grand River	363.63	509.00
288	Grandview	183.61	
289	Granger	707.84	291.99
290	Grant	297.33	
291	Granville	1,327.51	343.72
292	Gravity	519.80	
293	Gray	160.30	12.54
294	Greeley	516.73	
295	Greene	700.80	2,409.16
296	Greenfield	2,531.38	3,568.75
297	Greene Island	223.86	57.50
298	Greenville	125.64	23.25
299	Grimes	1,632.72	183.89
300	Griswold	1,418.32	2,525.90
301	Grundy Center	1,345.37	1,442.83
302	Gruver	228.16	
303	Guernsey	268.76	
304	Guthrie Center	3,670.34	919.03
305	Guttenberg	2,061.27	1,872.77
306	Halbur	103.07	355.00
307	Hamilton	116.32	1.00
308	Hancock	618.97	18.20

EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
	1,278.04	2,863.86	1,181.69		6,047.67	247
	291.26		1,044.48	24.40	1,498.21	248
	398.61	55.57	625.00		1,502.86	249
						250
9.00	625.13		1,210.00		2,333.67	251
169.18	917.61	15,300.28	5,367.50	11.50	24,225.67	252
	6,220.42	8,196.61	1,260.00	91.99	17,672.01	253
	897.64	110.07	1,096.40		2,692.44	254
	423.12	30.92	335.00		962.93	255
					75.20	256
4.50	357.14			12.50	536.44	257
103.58	1,175.20	9,997.84			15,104.56	258
	29.21	137.76		8.00	302.95	259
						260
	1,039.44	363.86	2,354.00		4,656.16	261
10.00	374.90	189.05			897.33	262
306.63	1,491.99	2,052.38	1,342.02		7,546.70	263
	1,207.14	42.50			1,515.44	264
	947.70	641.73		2.06	2,811.88	265
1.00	978.57	994.50	1,152.50	111.48	4,911.64	266
59.15	3,385.15	4,916.53	7,594.64		18,567.61	267
	2,712.19				5,803.39	268
145.41	2,383.10	911.91	280.00	98.37	4,252.11	269
	412.92	79.50			930.92	270
541.39	2,536.10	1,747.93	120.00	9,351.74	18,104.26	271
2.00	480.97	817.92	82.88		1,605.12	272
	752.58			24.35	1,303.24	273
	2,095.51	2,769.54		1,241.16	6,893.02	274
103.40	1,565.48	2,380.76	3,733.59		10,408.95	275
2.50	21,921.07	7,867.66	2,668.75	3,830.61	39,317.70	276
351.10	761.00	14,644.32	6,170.56		24,749.73	277
90.95	1,549.08	3,155.28	1,322.31		7,689.99	278
20.00	532.72	73.25	14.11	769.71	1,739.13	279
	189.89	203.75	666.46		1,482.87	280
	3,543.68	15,468.62	8,446.26		33,367.37	281
3,921.00	1,780.08	1,437.89	1,975.40	13.64	10,479.65	282
	27.00				98.59	283
8.00	254.76	2,442.77		5,500.00	10,960.67	284
111.12	2,464.86	15,938.91	10,985.49	997.34	32,572.46	285
290.75	785.94	2,450.55			5,390.32	286
	351.28	86.39		7.00	1,317.30	287
26.00	501.41	28.50			739.52	288
	183.96	3,845.86	1,690.00		6,719.65	289
	1,174.21	49.64	300.00	11.83	1,833.01	290
49.72	571.06	373.70	1,543.75	257.60	4,467.06	291
	815.49	212.60			1,547.89	292
	402.69	689.21	1,086.76		2,351.50	293
	1,162.52				1,679.25	294
449.65	3,864.33	10,741.51	4,612.50	592.52	23,370.47	295
978.90	8,608.96	47,306.74	10,923.75	10,174.12	84,092.60	296
	267.96				549.32	297
	284.81	.50	15.90	4.98	455.08	298
3.55	1,953.08	5,598.49	995.00	67.51	10,434.24	299
51.61	2,274.64	4,061.51		206.20	10,538.18	300
917.40	5,026.43	15,535.81	1,712.00	65.40	26,045.24	301
	85.02	140.62			453.80	302
	934.08				1,202.84	303
474.82	5,000.75	7,982.49	7,857.00	1,725.00	27,629.43	304
226.50	5,115.48	32,759.09	8,225.00	13,433.50	63,693.61	305
	586.61	339.19		466.29	1,850.16	306
3.00	71.11	98.25			289.63	307
10.00	410.07				1,057.24	308

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
309	Hanlontown	498.54	137.05
310	Hansell	101.61	50.00
311	Harcourt	192.35	650.00
312	Hardy	193.09	71.01
313	Harper	157.05	60.89
314	Harpers Ferry	149.23	133.70
315	Harris	761.86	257.00
316	Hartford	80.55	2.50
317	Hartley	1,407.44	2,169.91
318	Hartwick	41.00	38.45
319	Harvey	554.53	52.81
320	Hastings	6,394.22	52.23
321	Havelock	1,333.31	526.28
322	Hawkeye	206.28	487.31
323	Hayesville	199.76	110.18
324	Hazelton	239.28	282.27
325	Hedrick	2,503.20	127.00
326	Henderson	101.46	168.56
327	Hepburn	88.35	
328	Hills	174.50	819.00
329	Hillsboro	611.83	
330	Hinton	226.00	720.00
331	Holland	141.20	60.00
332	Holstein	3,415.07	1,720.79
333	Holy Cross (via N. B. Vista)	352.00	175.00
334	Hopeville (via Murray)		
335	Hopkinton	670.84	1,224.21
336	Hornick	367.60	403.48
337	Hospers	841.51	1,097.51
338	Hubbard	14,023.75	1,787.76
339	Hudson	1,188.99	551.66
340	Hull	678.79	725.53
341	Humeston	596.71	244.57
342	Hurstville	197.17	18.55
343	Huxley	658.67	69.30
344	Imogene	215.53	288.55
345	Inwood	1,102.91	849.33
346	Ionia	145.62	20.22
347	Ireton	1,673.69	145.94
348	Irwin	1,042.89	148.62
349	Jackson Junction	130.95	
350	Jamalca	297.69	406.36
351	Janesville	358.99	68.70
352	Jesup	472.51	694.72
353	Jewell Jet. (P. O. Jewell)	976.80	1,280.81
354	Joice	279.20	328.84
355	Jolley	290.50	331.96
356	Kalona	611.98	664.17
357	Kamrar	136.70	165.00
358	Kanawha	1,080.85	1,273.98
359	Kellerton	438.25	528.77
360	Kelley	865.35	
361	Kellogg	1,138.54	665.31
362	Kensett	1,429.03	33.04
363	Kent	115.57	11.00
364	Keosauqua	1,823.82	456.34
365	Keota	1,498.65	953.08
366	Keswick	75.70	113.08
367	Keystone	669.08	901.60
368	Kimballton	612.30	348.08
369	Kingsley	732.28	2,037.88
370	Kinross	55.00	

—EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
	447.77	108.09	*762.50	4.25	1,958.20	309
36.96	391.52				580.09	310
	635.63		512.50		1,990.48	311
10.00	316.23	25.00	233.50		848.83	312
	773.95				991.89	313
	608.29	2,823.36	403.35	12.00	4,129.93	314
22.81	704.16	656.90	1,492.25	232.25	4,127.23	315
	508.84	25.57	87.50		704.96	316
856.41	5,739.56	37,559.40	14,183.25	216.12	62,132.09	317
	391.28			4.50	475.23	318
	226.90			87.83	922.16	319
	592.95	51.08	496.00		7,586.48	320
20.00	731.19	2,892.92	175.00		5,078.70	321
115.52	3,740.42	2,138.55	1,590.00		8,278.08	322
	249.95	35.87		44.37	640.13	323
	1,042.39	48.91			1,612.85	324
	2,054.43	1,167.71		144.88	5,997.22	325
	452.04		265.00	23.49	1,010.55	326
	171.36	24.78			284.49	327
	1,492.01				2,485.51	328
	649.98	50.06			1,311.87	329
	232.98	4,080.49		492.96	5,752.43	330
20.00	581.38	91.17			893.75	331
41.29	2,731.80	22,045.26	637.50	151.76	30,743.47	332
	382.63	2,198.19			3,107.82	333
						334
2.00	1,496.83	2,346.24		1,460.64	7,200.76	335
25.45	465.58	559.49	936.25		2,757.85	336
240.62	1,506.64	1,723.00	1,091.25	42.86	6,543.39	337
51.50	1,105.69	2,660.47	1,732.29	403.00	21,764.46	338
28.95	748.17	7,692.93	330.00	1,000.00	11,540.70	339
452.26	1,571.05	3,046.30	2,191.25		8,665.18	340
160.43	1,408.52	2,901.26	7,090.71	658.48	13,060.68	341
	331.78				547.50	342
14.51	885.39	780.21	2,110.00	12.50	4,530.58	343
	898.26	2,350.07		800.00	4,552.41	344
274.62	2,297.30	2,617.52	2,902.50		10,044.18	345
	715.06		1,025.00	25.00	1,930.90	346
108.00	3,830.19	1,308.35	2,031.91	1,200.00	10,298.12	347
		992.28	75.00		2,258.79	348
	589.21				720.16	349
133.35	611.11	50.00	693.37		2,191.88	350
	547.98	536.15	1,402.50		2,914.32	351
32.00	1,829.25	1,266.17	2,000.00	1.85	6,296.50	352
248.26	2,053.06	1,251.25	6,775.00		12,585.18	353
	872.71	217.30	757.50		2,455.55	354
	338.70	10.55			971.71	355
	2,003.50	1,234.67	2,953.72	290.38	7,758.42	356
	718.67	1,243.61	1,060.00		3,323.98	357
120.45	2,998.24	2,819.80	600.00	1,328.58	10,221.90	358
10.00	637.61		2,065.00	106.64	3,786.27	359
36.00	228.14	2,230.21			3,359.70	360
	625.79	2,029.17			4,458.81	361
	540.12	463.65	1,009.76	24.22	3,499.82	362
	279.34		150.38		556.29	363
	1,109.65	2,174.45			5,564.26	364
552.41	6,571.17	9,490.62	3,507.76	295.54	22,869.23	365
16.00	787.88	28.50		1.18	1,022.34	366
307.55	1,646.89	967.60	815.00		5,307.72	367
	563.47	6,376.47	4,293.78		12,194.10	368
1,494.05	1,748.01	3,616.19	11,774.60		21,403.01	369
314.97		144.72			514.69	370

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
371	Kirkman	427.60	24.95
372	Kirksville	219.03	
373	Kiron	387.60	63.00
374	Klemme	1,348.01	229.05
375	Knierim	195.50	195.00
376	Lacona	1,265.87	547.12
377	Ladora	351.91	1,551.75
378	Lakota	462.30	660.66
379	Lake Mills	2,230.42	2,068.00
380	Lake Park	1,339.14	1,319.45
381	Lake View	2,879.96	2,839.80
382	Lamoni	1,393.50	1,094.43
383	Lamont	358.61	578.09
384	Lamotte		
385	Lanesboro	170.00	248.00
386	Lansing	955.47	1,145.92
387	La Porte City	1,220.73	2,474.06
388	Larchwood	1,694.83	242.83
389	Larrabee	334.35	54.81
390	Latimer	422.27	317.95
391	Laurel	201.54	81.46
392	Laurens	955.35	1,076.53
393	Lawler	1,877.28	740.00
394	Lawton	417.93	204.00
395	Le Claire	903.38	608.62
396	Ledyard	212.43	779.50
397	Le Grand	189.85	4.00
398	Lehigh	784.47	1,212.85
399	Leighton	124.53	51.90
400	Leland	274.65	43.44
401	Lenox	1,754.29	2,249.50
402	Le Roy	179.24	20.50
403	Lester	689.00	
404	Letts	948.42	382.67
405	Lewis	465.47	408.85
406	Libertyville	134.55	207.29
407	Lidderdale	210.08	138.70
408	Lime Springs	580.19	720.00
409	Lincoln	293.28	86.41
410	Linden	621.02	103.98
411	Lineville	249.69	664.14
412	Linn Grove	804.91	34.05
413	Lisbon	382.56	849.85
414	Liscomb	425.28	84.34
415	Littleport	274.60	85.00
416	Little Rock	2,275.20	345.02
417	Little Sioux	125.03	3.00
418	Livermore	3,319.14	64.90
419	Lockridge	3,094.27	
420	Logan	2,420.00	1,357.45
421	Lohrville	3,185.87	183.82
422	Lone Rock	433.48	
423	Lone Tree	1,175.01	732.48
424	Long Grove	251.05	88.00
425	Lorimor	500.71	426.78
426	Lost Nation	1,908.80	131.79
427	Lovilla	1,194.60	129.23
428	Lowden	520.67	697.01
429	Low Moor	128.89	11.05
430	Luana	285.81	134.02
431	Lucas	337.22	607.60
432	Luther	274.69	18.35

—EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
	122.40	200.34	365.00		1,230.29	371
	206.49		365.00		790.52	372
30.00	436.33	394.46			1,311.39	373
62.10	1,139.78	741.97	2,787.92		6,308.83	374
	524.68	182.20			1,097.38	375
33.00	1,119.27				2,965.26	376
	531.50	1,218.62	1,302.50	14.11	4,970.39	377
120.27	1,355.66	926.29	1,000.00		4,525.18	378
706.22	4,440.91	56,835.00	18,768.44	1,149.94	86,199.83	379
586.67	3,044.07	2,659.30	2,480.00		11,428.63	380
	4,803.04	23,250.85	600.00		34,373.65	381
570.03	2,076.07	4,677.32	5,006.25	195.00	15,612.60	382
	923.47	848.67			2,708.84	383
						384
10.00	594.19	63.30			1,085.49	385
32.50	5,057.31	5,001.84	3,875.00		16,068.04	386
1,057.55	3,661.33	18,219.14	10,277.50	681.23	37,591.54	387
	54.46	5,408.14	375.15	521.57	8,296.98	388
	499.72	1,201.28		1,050.00	4,040.16	389
	648.77	2,728.15			4,117.14	390
754.82				25.00	1,062.82	391
466.44	2,635.88	9,587.68	5,247.33	5,429.80	25,399.01	392
	1,003.85	4,232.00			7,943.13	393
22.00	324.00	545.00	50.00	406.00	1,968.93	394
	1,275.20	600.00	81.50		3,528.70	395
	1,049.36	562.46		13.60	2,617.35	396
	686.16	12.45	115.00		1,007.46	397
16.94	636.38	8,442.81	314.36		11,407.81	398
	213.12			6.00	395.55	399
	348.12	17.50	420.00	18.50	1,122.21	400
38.04	3,555.33	20,323.28	5,031.24	537.47	34,389.15	401
8.00	167.86				375.60	402
	2,455.13	724.71			3,868.84	403
	2,386.09		142.66		3,859.84	404
41.50	761.91	1,852.65	1,905.00	78.11	5,693.49	405
	871.48				1,213.32	406
	754.90		1,120.00	6.00	2,229.68	407
94.05	1,243.14	1,777.07			4,414.45	408
	324.64	536.69	1,330.55		2,571.57	409
12.50	719.11	104.16			1,560.77	410
	1,053.47	150.87			2,118.17	411
	265.19	1,382.59	1,800.04		4,436.78	412
68.20	2,180.39	2,800.28	5,254.99	216.12	11,752.39	413
	494.84	376.09			1,380.55	414
	227.85			32.91	620.36	415
909.57	821.95	1,690.70		31.14	6,073.58	416
	670.49	3,092.26	776.31		4,667.09	417
451.69	1,367.64	10,777.74	780.90	246.17	17,008.18	418
	444.37				3,538.64	419
2.00	3,533.26	6,866.02	5,860.86		20,039.59	420
1,174.73	1,428.18	2,412.30	6,666.75	17.45	15,069.10	421
	205.23		1,241.20	451.56	2,331.46	422
	5,858.55	1,660.54		454.68	9,881.26	423
	285.10	1,203.54			1,827.69	424
27.25	908.41	66.77	2,501.83	50.77	4,482.52	425
196.95	827.97	638.34	1,360.00	181.56	5,245.41	426
	443.37	118.42			1,885.62	427
101.00	1,945.54	1,501.00	1,358.84	350.00	6,474.06	428
	815.43	607.08	805.00		2,367.45	429
	596.45	271.15	450.00	9.00	1,746.43	430
10.10	1,269.47	104.29			2,328.68	431
	308.55	284.31	100.00		985.90	432

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
433	Lu Verne	753.24	602.87
434	Luxemburg (P. O. N. Vienna)	133.15	12.00
435	Luzerne	239.84	120.00
436	Lynnville	298.51	327.32
437	Lytton	322.55	394.48
438	Macedonia	1,190.02	43.50
439	Macksburg	84.40	17.07
440	Magnolia	65.47	156.62
441	Malcolm	1,835.80	
442	Mallard	198.56	246.00
443	Maloy	100.67	
444	Malvern	2,097.95	2,296.96
445	Manilla	1,030.61	1,502.91
446	Manly	1,806.88	260.71
447	Manning	9,185.50	3,614.55
448	Manson	1,439.30	4,314.62
449	Mapleton	2,044.74	1,464.56
450	Marathon	1,873.84	74.80
451	Marble Rock	558.66	288.36
452	Marcus	2,192.84	1,254.33
453	Marne	505.17	5.00
454	Marquette	646.85	426.25
455	Martelle	1,828.94	219.97
456	Martinsburg	160.36	13.22
457	Martensdale	103.80	23.85
458	Marysville	44.46	
459	Masonville	215.24	489.83
460	Massena	518.58	57.93
461	Matlock	237.97	283.40
462	Maurice	238.40	203.06
463	Maxwell	996.57	1,334.69
464	Maynard	268.28	269.67
465	Maysville (Walcott P.O.)	50.50	250.00
466	McCallsburg	321.45	173.98
467	McCausland	197.78	78.44
468	McClelland	498.25	187.96
469	McGregor	955.10	11,263.69
470	McIntire	383.81	325.83
471	Mechanicsville	2,675.72	88.83
472	Mediapolis	682.26	374.09
473	Melbourne	409.22	551.60
474	Melcher	873.62	1,155.68
475	Melrose	3,463.14	
476	Melvin	465.30	751.22
477	Menlo	293.02	418.99
478	Meriden	1,212.34	
479	Merrill	723.23	2,781.45
480	Meservey	163.08	141.29
481	Middletown	140.90	35.41
482	Miles	324.96	296.55
483	Milford	2,096.06	1,755.50
484	Millersburg	115.34	196.10
485	Millerton	100.91	55.00
486	Milo	384.11	910.92
487	Milton	264.27	581.37
488	Minburn	161.97	256.59
489	Minden	1,278.43	33.62
490	Mingo	71.62	
491	Mitchell	47.72	94.58
492	Mitchellville	382.33	590.34
493	Modale	233.13	227.67

EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
3.50	1,826.07	874.94			4,000.62	433
	328.08				473.23	434
	643.90	40.00			1,043.74	435
18.83	767.59				1,412.25	436
32.35	757.52	1,328.02	2,268.25	48.20	5,151.46	437
15.00	353.75	743.03	747.68		3,092.98	438
40.96	229.76	40.00	40.00	5.48	457.67	439
	645.29	137.96			1,005.34	440
	698.09	1,322.04		1,065.81	4,921.74	441
281.47	1,000.83	925.07	1,325.00	33.13	4,100.06	442
	375.05	36.47			512.19	443
	2,741.65	8,667.13	4,919.58	933.08	21,656.35	444
261.91	1,375.05	19,102.26	7,468.52	37.50	30,778.76	445
	1,973.11	5,922.14	77.57	10.00	10,050.41	446
2,066.38	2,906.74	144,403.14	4,700.35	2,618.15	169,494.81	447
408.94	3,386.65	5,282.05	32,194.25	5,505.51	52,531.32	448
1,864.09	2,772.17	33,490.78	15,351.86	1,004.50	57,992.70	449
	30.13	11,396.86	5,012.98		18,388.61	450
	1,080.75	745.85		350.81	3,024.43	451
977.16	4,592.21	4,742.02	1,055.00	1,451.36	16,264.92	452
12.50	755.44	522.96	1,327.06	.51	3,128.64	453
	1,194.27	3,271.86	6,439.52		11,978.75	454
40.00	496.06	879.34	340.00	212.28	4,016.59	455
1.10	316.83	13.28		50.00	554.79	456
7.50	824.27		25.00		984.42	457
12.81	67.26	9.81			134.34	458
	583.12			58.97	1,347.16	459
188.61	1,332.16	1,394.26	1,736.25		5,227.79	460
14.25	182.77	35.00			753.39	461
14.61	641.51	428.56	1,765.43	500.00	3,791.57	462
10.17	1,867.39	3,667.98	4,236.83	1,263.34	13,376.97	463
	382.70	1,871.47	741.79		3,533.91	464
	317.40			4.42	622.32	465
11.48	540.63	194.95	695.00	2.00	1,989.49	466
	254.63				530.85	467
	273.32		977.50		1,937.03	468
563.24	2,987.92	4,318.03	3,326.60	1,160.56	24,575.23	469
6.00	530.51			1.70	1,247.85	470
	895.17	1,956.49	675.50		6,291.71	471
6.57	4,220.92	2,808.57		15.68	8,108.09	472
55.90	1,974.73	27.19			2,998.64	473
	839.54	65.10	1,847.94	34.40	4,816.28	474
	861.53	176.48	160.00		4,661.15	475
44.88	830.04	20.00	1,317.50		3,428.94	476
89.86	1,331.16	15.00			2,148.03	477
		95.60			1,307.94	478
	745.73	973.77	3,354.63	33.33	8,612.14	479
2.14	1,111.38	472.91		6.48	1,897.28	480
	535.89				712.20	481
	1,399.86	1,189.55			3,210.92	482
247.40	9,328.88	10,804.93	15,403.13	4,000.00	43,635.90	483
	461.94				773.38	484
	288.94	5.10			449.95	485
	1,531.81	5,288.82		1,144.65	9,260.31	486
12.50	1,468.97	135.50	1,216.32	39.81	3,718.74	487
6.60	632.06	27.93			1,085.15	488
	1,037.81	2,216.53		151.79	4,718.18	489
	540.90		446.77		1,059.29	490
	328.21				470.51	491
	1,516.97	2,244.64	1,875.00		6,609.28	492
	668.46	695.89	1,371.25	19.44	3,215.84	493

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
494	Mondamin	579.10	614.30
495	Moneta	301.19	
496	Monmouth	159.00	12.00
497	Monona	1,267.74	1,459.36
498	Monroe	906.45	1,508.16
499	Montezuma	652.09	1,022.83
500	Montour	164.26	572.26
501	Montrose	252.06	184.90
502	Moorhead	211.92	345.87
503	Moorland	287.25	94.62
504	Moravia	955.06	625.53
505	Morley	124.06	
506	Morning Sun	992.25	1,111.20
507	Morrison	195.00	47.50
508	Moulton	917.01	186.53
509	Mt. Auburn	321.17	223.92
510	Mt. Ayr	4,383.08	2,198.86
511	Mt. Sterling	2.50	
512	Mt. Union	23.75	2.40
513	Mt. Vernon	2,147.75	1,982.12
514	Moville	3,003.68	426.81
515	Murray	1,718.76	488.96
516	Nashua	2,917.63	2,029.81
517	Nemaha	99.68	1,508.50
518	Neola	599.71	973.94
519	New Albin	475.00	1,114.76
520	Newell	1,168.64	631.69
521	Newhall	544.97	931.42
522	New Hartford	660.34	442.69
523	New Liberty	176.00	221.72
524	New London	1,498.63	1,432.22
525	New Market	773.42	1,048.03
526	New Providence	158.36	255.53
527	New Sharon	1,152.25	832.62
528	New Vienna	627.55	
529	New Virginia	346.09	310.05
530	Nicholas	324.27	990.06
531	Nodaway	240.27	125.00
532	Nora Springs	767.48	1,352.52
533	Northboro	290.50	
534	North Buena Vista	275.09	
535	North English	438.47	1,155.46
536	North Liberty	63.94	78.91
537	North Washington	197.73	1.50
538	Northwood	1,510.21	1,198.94
539	Norwalk	388.73	8.00
540	Norway	633.29	3,009.77
541	Numa	160.14	9.00
542	Oakland	1,268.08	2,291.23
543	Oakville	243.64	214.52
544	Ocheyedan	528.26	961.32
545	Odebolt	2,050.01	1,924.70
546	Ogden	1,721.04	3,001.12
547	Okoboji	426.06	273.00
548	Olds	451.51	
549	Olin	699.00	55.00
550	Ollie	285.60	147.27
551	Oneida	38.10	12.84
552	Onslow	248.29	192.00
553	Orange City	4,447.39	1,430.80
554	Orchard	138.48	
555	Orient	696.50	150.00

EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
	744.06	1,197.25	2,361.27		5,495.98	494
	266.13				567.32	495
	1,546.02	17.50		5.00	1,739.52	496
627.19	2,207.54	4,577.54	8,086.26	344.87	18,570.50	497
	3,434.77	2,364.18	1,955.00		10,258.56	498
244.44	2,383.09	3,113.44	6,133.82	123.39	13,673.10	499
	719.12	106.06		28.35	1,500.05	500
6.00	1,291.82	446.34			2,181.12	501
	958.45	906.43	2,300.00		4,722.67	502
34.23	899.50				1,315.00	503
	741.79	292.58	220.00		2,834.96	504
	272.41				396.47	505
	6,069.38	1,949.26	3,573.00	88.38	13,783.47	506
5.00	597.72				845.22	507
19.99	1,357.10	3,194.41	36,490.29		42,165.33	508
	353.98		130.00	804.33	1,833.40	509
467.65	1,707.72	10,115.67	5,760.00	1,693.54	26,326.52	510
5.00	764.69				772.19	511
	437.92			31.81	495.88	512
748.05	6,519.99	10,912.59	2,145.69		24,456.19	513
299.01	899.57	2,943.34	5,337.08	800.00	13,709.49	514
10.00	869.87	441.65			3,529.24	515
1,045.13	2,265.47	4,909.63	850.00		14,017.67	516
	213.26	11.38		200.00	2,032.82	517
149.00	647.96	9,077.29	7,720.24	96.00	19,264.14	518
	896.89	511.98	3,470.50	12.00	6,481.13	519
987.76	3,502.27	16,275.49	1,630.00	60.12	24,255.97	520
	1,452.78	430.36			3,359.53	521
	1,139.15	958.55	1,650.00	144.13	4,994.86	522
	1,659.73				2,067.45	523
25.00	1,468.67	26,706.40	6,943.10	4,115.67	42,189.69	524
50.00	912.92	189.25		325.00	3,298.62	525
3.00	229.70		19.00		665.59	526
603.85	745.14	2,950.32	4,176.76	1,271.13	11,732.07	527
	1,136.57	692.35		15.08	2,471.55	528
	1,123.31	19.60			1,799.05	529
	576.27	92.60		500.00	2,483.20	530
	533.52		605.00		1,503.79	531
220.42	2,561.47	3,538.24		78.87	8,519.00	532
32.25	342.45	20.70	125.00	443.10	1,254.00	533
	274.52				549.61	534
196.07	1,817.65	3,991.44	5,294.96	66.35	12,960.40	535
	596.03	100.00			838.88	536
	526.62				725.85	537
601.14	4,006.22	10,303.27	4,989.74	5,370.90	27,980.42	538
	607.30			181.54	1,185.57	539
27.60	1,798.99	1,156.02			6,625.67	540
	373.09				542.23	541
	3,536.25	3,783.53	3,909.77	467.80	15,256.66	542
14.00	586.90	21.33		3.64	1,084.03	543
310.72	1,554.58	1,413.32		25.00	4,793.20	544
476.76	1,368.70	7,526.40	2,902.50		16,249.07	545
93.45	2,319.26	21,726.57	9,172.50	11,838.34	49,872.28	546
313.50	1,860.15			170.45	3,043.16	547
	401.30			69.38	922.19	548
249.53	1,942.44	2,246.38	4,208.96		9,401.31	549
18.38	449.83	58.10			959.18	550
.45	89.88				141.27	551
	914.90	737.61		6.00	2,098.80	552
1,417.55	3,235.44	69,443.41	4,640.00	1,588.28	86,202.47	553
	351.44		82.50		572.42	554
	436.59	4,460.12	1,166.02	848.95	7,758.18	555

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
556	Orleans (P. O. Spirit Lake)	997.35	25.00
557	Ossian	616.48	95.49
558	Osterdock	37.26	
559	Oto	675.66	252.52
560	Ottosen	224.68	208.64
561	Owasa	135.64	
562	Oxford	1,516.61	808.41
563	Oxford Junction	375.11	671.68
564	Oyens	216.64	61.59
565	Pacific Junction	869.68	247.64
566	Packwood	266.00	27.50
567	Palmer	672.31	68.54
568	Palo	95.41	98.38
569	Panama	633.05	252.00
570	Panora	5,242.62	1,087.57
571	Parkersburg	1,100.40	801.95
572	Parnell	257.82	300.43
573	Paton	347.40	348.34
574	Patterson	37.58	2.00
575	Paullina	2,934.10	3,055.20
576	Peosta	76.00	
577	Persia	362.46	76.80
578	Peru	264.45	61.71
579	Peterson	806.10	735.00
580	Pierson	561.34	634.00
581	Pilot Mound	462.00	120.16
582	Pioneer	56.09	
583	Pisgah	72.16	331.79
584	Plainsfield	205.20	278.54
585	Plainsview (Rural Route 3, Walcott)	71.40	
586	Plano	116.91	
587	Pleasanton	173.63	15.00
588	Pleasant Plain	50.40	
589	Pleasantville	1,841.32	598.00
590	Plover	1,317.42	181.87
591	Plymouth		
592	Pocahontas	2,080.32	1,820.37
593	Polk City	191.00	213.43
594	Pomeroy	778.71	810.11
595	Popejoy	1,251.91	74.64
596	Portsmouth	423.93	324.45
597	Postville	5,120.91	785.13
598	Prairieburg	361.24	165.71
599	Prairie City	656.77	1,575.05
600	Prescott	259.35	558.14
601	Preston	923.67	463.94
602	Pringhar	1,312.70	1,184.77
603	Princeton	214.92	192.62
604	Promise City	205.57	134.14
605	Protivin	143.99	598.68
606	Pulaski	215.00	50.00
607	Quasqueton	276.34	344.53
608	Quimby	319.36	157.91
609	Radeliffe	1,262.40	
610	Rake	720.18	441.19
611	Ralston	297.06	316.38
612	Randalia	130.60	11.47
613	Randolph	415.92	42.18
614	Rathbun	259.99	79.80
615	Readlyn	865.59	443.32
616	Reasnor	528.31	406.62
617	Redding	105.38	2.37

—EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
17.85	770.55			75.00	1,885.75	556
29.00	737.84	5,517.60	4,025.00	63.95	11,085.36	557
	219.63				256.89	558
	329.53	362.03	717.50		2,337.24	559
10.39	477.95				921.57	560
	256.87	38.85		25.24	456.60	561
17.31	3,971.67	463.28	745.00	42.66	7,564.94	562
8.75	1,603.24	2,431.68	1,030.00	37.99	6,158.45	563
	481.04			125.00	884.27	564
	519.97	62.07		12.68	1,712.04	565
8.00	479.19				780.69	566
30.90	1,150.75	1,914.35	2,205.00		6,041.85	567
56.00	288.92			50.00	588.71	568
	9,082.09	242.70			10,209.84	569
	1,327.15	15,571.06	4,245.00		27,473.40	570
688.50	2,949.09	7,656.18	4,332.50	12.50	17,541.12	571
5.00	313.05	672.11	450.00	18.81	2,107.22	572
104.15	636.98	6,407.60	1,015.00	74.42	8,933.89	573
10.00	187.07			13.81	250.46	574
	3,346.27	19,199.85	1,570.00	491.98	30,597.49	575
	134.00				210.00	576
2.50	1,414.17	684.86	530.00	149.77	3,220.56	577
15.00	917.47	77.28			1,335.91	578
21.60	1,897.29	6,002.66	4,275.64		13,738.29	579
323.78	438.92	1,080.29	799.32	25.79	3,863.44	580
23.50	94.12	4,592.29		8.31	5,300.38	581
	532.82				588.91	582
	677.09	522.98	1,385.20	12.50	3,001.72	583
21.50	776.45	69.19			1,350.88	584
	105.07				176.47	585
	220.85		25.06		362.82	586
	347.16	33.50			569.29	587
	103.94				154.34	588
	872.21	2,245.43	5,053.46		10,610.42	589
	264.82	555.69	761.20	6.00	3,087.00	590
						591
833.17	5,806.34	34,711.11	5,681.76	6,597.28	57,530.35	592
	219.40			625.00	1,248.83	593
137.68	1,634.11	1,768.96	34,045.12	12.50	39,387.19	594
	423.82		60.00	406.00	2,216.37	595
20.24	973.60	590.07	175.00	37.50	2,544.79	596
509.13	1,250.58	6,275.03	16,674.61		30,675.39	597
	299.34	299.64			1,125.93	598
1,718.21	1,677.10	25.06			5,652.19	599
10.00	867.69			22.45	1,717.63	600
25.33	3,982.32	13,368.99	4,947.04	2,263.23	25,974.52	601
282.92	2,975.54	5,162.80	2,562.50		13,481.23	602
	1,250.31	55.99			1,713.84	603
	306.13	27.61			673.45	604
1.58	802.96	1,067.51			2,614.72	605
20.00	1,451.04	125.00			1,861.04	606
9.00	442.90	48.99		55.68	1,177.44	607
15.00	228.07	1,180.46	662.17	114.19	2,677.16	608
	795.67	1,975.37	1,387.15	75.86	5,496.45	609
10.08	623.57		1,217.50	451.54	3,464.06	610
	423.63				1,037.07	611
10.00	312.64			37.50	502.21	612
	348.86	5,374.34	1,776.10	140.75	8,098.15	613
26.30	109.96				476.05	614
	682.87	10,176.58	1,525.00	57.70	13,751.06	615
504.05		185.64			1,624.62	616
1.00	347.29	41.36			497.40	617

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
618	Redfield	1,556.68	288.86
619	Reinbeck	1,191.83	1,286.48
620	Rembrandt	873.25	881.14
621	Remsen	627.88	2,431.82
622	Renwick	552.53	471.63
623	Rhodes	477.95	448.16
624	Riceville	564.05	688.98
625	Richland	215.69	965.34
626	Ricketts	379.43	218.03
627	Ridgeway	713.59	
628	Rinard	93.52	10.00
629	Ringsted	559.69	655.85
630	Rippey	418.33	275.68
631	Riverside	1,285.45	511.20
632	Riverside (Dubuque Co.)		
633	Riverton	449.27	253.10
634	Robins	97.40	
635	Rock Falls	128.03	61.40
636	Rockford	1,333.23	1,175.00
637	Rock Valley	1,443.45	1,135.00
638	Rockwell	976.84	1,006.73
639	Rodman	153.29	13.98
640	Rodney	262.50	21.00
641	Roland	924.13	886.00
642	Rolfe	818.94	2,220.21
643	Rome	112.74	
644	Rose Hill	206.12	91.76
645	Rossie		
646	Rowan	201.18	60.00
647	Rowley	381.75	170.73
648	Royal	1,543.65	793.12
649	Rudd	628.56	298.50
650	Runnells	130.42	166.06
651	Russell	326.88	294.95
652	Ruthven	596.75	1,194.46
653	Rutland	75.61	406.00
654	Ryan		
655	St. Ansgar	1,519.27	1,242.71
656	St. Anthony	209.91	1.00
657	St. Charles	160.94	64.10
658	St. Lucas	17.00	15.00
659	St. Marys	5.60	6.58
660	St. Olaf	4.02	
661	St. Paul (Rfd. W. Point)	156.50	48.00
662	Sabula	925.24	918.00
663	Sageville	751.96	
664	Salem	225.06	153.83
665	Salix	209.23	840.70
666	Sanborn	1,064.96	1,982.75
667	Sandyville (via Milo Rfd.)	54.60	
668	Scarville	103.81	127.33
669	Schaller	2,634.13	187.61
670	Schleswig	1,101.32	1,354.30
671	Seranton	543.56	1,537.99
672	Searsboro	123.34	145.29
673	Sergeant Bluff	522.50	
674	Shambaugh	105.08	64.68
675	Shannon City	150.30	
676	Sharpsburg	148.73	19.26
677	Sheffield	5,159.76	1,117.09
678	Shelby	964.95	1,544.91
679	Sheldahl		

EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
1.50	1,404.44	9,741.44	3,812.88	728.49	17,534.29	618
	1,621.10	8,873.12	17,171.13	2,575.00	32,718.66	619
30.00	527.27	702.49	640.00	41.48	3,195.63	620
766.34	1,876.79	25,822.02	5,500.00	6,372.52	43,397.37	621
18.50	790.72	8,791.37	3,412.50	703.01	14,740.26	622
380.16	852.34	1,077.09		7.74	3,243.44	623
286.66	2,303.52	2,177.58	702.00	799.95	7,522.74	624
2.81	671.09	146.62			2,001.55	625
206.99	375.40	638.57	630.70		2,449.12	626
	721.19	889.18	1,458.33		3,782.29	627
	188.13	47.64			339.29	628
	1,979.65	2,579.96	725.00	822.37	7,322.52	629
17.00	488.21	818.20	260.75		2,278.17	630
	1,377.37	4,799.32	5,663.00	107.90	13,744.24	631
						632
72.30	947.73	201.16		240.60	2,164.16	633
	161.60	12.50			271.50	634
	294.03				483.46	635
	3,579.10	9,030.96	13,414.00	41.00	28,573.29	636
1,653.75	2,168.14	4,735.70	2,264.90		13,400.94	637
152.86	1,285.30	1,033.35	3,918.57	70.00	8,443.65	638
14.36	586.71			18.50	786.84	639
	176.88				460.38	640
273.60	1,219.35	11,387.12	1,599.06	5,918.74	22,208.00	641
216.42	11,050.00	2,925.36	4,131.72	2,124.95	23,487.60	642
	121.01				233.75	643
	328.75		20.00	10.37	657.00	644
						645
15.00	724.94				1,001.12	646
	326.71				879.19	647
11.55	516.68	1,569.66	1,269.09	1,500.00	7,203.75	648
	851.61	720.93	1,210.00	12.50	3,722.10	649
12.50	732.67	48.00			1,089.65	650
42.39	1,870.90	221.61		12.50	2,769.23	651
235.70	1,627.25	5,634.66	1,820.01		11,108.83	652
10.00	544.19	9.11		.04	1,044.95	653
						654
	3,571.70	2,733.94	1,277.50	2,446.43	12,791.55	655
	297.24				508.15	656
3.50	1,016.07	56.66		289.01	1,590.28	657
	192.82				224.82	658
	566.46			6.00	584.64	659
	1,231.62	22.25			1,257.89	660
	7.09				211.59	661
	663.58	5,794.86			8,301.68	662
	24.29		10.00		786.25	663
	1,071.80	295.93	960.75	28.37	2,735.74	664
	766.77	572.14		15.91	2,404.75	665
191.39	2,617.54	3,636.44	3,944.92	469.74	13,907.65	666
	294.48				349.08	667
	287.04	12.00	1,062.50	3.00	1,595.68	668
266.64	2,168.90	2,674.70	960.00	25.00	8,916.98	669
361.49	1,814.11	3,250.64	5,062.50		12,944.36	670
1.00	2,120.64	2,645.13	2,445.00	1,123.23	10,416.55	671
15.89	314.10	43.58	13.00		655.20	672
	1,223.32	7,738.78	1,989.65	5.00	11,479.25	673
	577.21			125.46	872.43	674
	833.67	15.04			999.01	675
	364.36		596.75		1,129.10	676
726.50	2,711.98	3,727.29	4,484.00	414.71	18,341.33	677
1,180.53	1,956.85	6,157.15	8,607.93	1,060.15	21,472.47	678
						679

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
680	Sherrill	128.50	
681	Shell Rock	385.99	397.95
682	Shellsburg	355.16	160.72
683	Sibley	1,888.84	2,513.58
684	Sidney	1,587.04	971.35
685	Silver City	263.23	190.13
686	Sioux Center	1,250.74	1,275.30
687	Sioux Rapids	1,205.59	1,369.66
688	Slater	555.70	379.00
689	Sloan	1,025.54	601.38
690	Smithland	739.18	175.14
691	Soldier	796.12	462.05
692	Solon	1,054.22	930.51
693	Somers	101.23	
694	South English	184.75	25.20
695	Spillville		
696	Spirit Lake	2,519.44	4,139.58
697	Spragueville	103.61	36.00
698	Springbrook	111.96	45.80
699	Spring Hill	2.00	
700	Springville	771.77	1,125.95
701	Stacyville	618.20	580.23
702	Stanhope	767.93	166.12
703	Stanley	124.23	208.80
704	Stanton	609.13	626.21
705	Stanwood	1,192.03	281.79
706	State Center	2,656.30	2,374.84
707	Steamboat Rock	448.87	297.13
708	Stockport	331.70	127.14
709	Stockton	304.48	37.91
710	Story City	5,912.80	2,115.91
711	Stout	235.34	90.72
712	Stratford	696.52	658.25
713	Strawberry Point	864.72	1,322.92
714	Struble	251.64	214.59
715	Sully	1,161.09	236.20
716	Sumner	2,488.25	1,163.24
717	Superior	177.97	55.97
718	Sutherland	1,787.15	1,708.14
719	Swaledale	493.33	100.38
720	Swan	103.00	14.00
721	Swea City	651.36	461.81
722	Swisher	139.99	
723	Tabor	1,400.00	920.00
724	Templeton	441.94	640.25
725	Tennant	243.33	
726	Terrill	336.40	750.89
727	Thayer	185.44	156.20
728	Thompson	627.21	1,276.87
729	Thor	387.81	317.22
730	Thornburg	110.01	
731	Thornton	203.45	336.45
732	Thurman	222.89	200.00
733	Tiffin	231.00	
734	Tingley	180.62	34.90
735	Titonka	844.34	464.47
736	Toronto	268.81	1.00
737	Traer	848.80	1,934.14
738	Treynor	234.21	149.93
739	Tripoli	607.34	1,663.08
740	Truesdale	112.50	60.43
741	Truro	2,268.99	120.00

—EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
	164.70				293.20	680
4.50	1,393.81	1,776.34		204.87	4,163.46	681
	1,276.82	1,563.16			3,855.86	682
1,208.46	5,885.36	91,855.28	1,432.50	1,121.52	105,995.54	683
4.50	2,068.06	4,641.11	1,682.50	158.04	11,112.60	684
14.22	787.34	122.11		5.22	1,382.25	685
381.31	4,209.84	4,317.88	4,444.80	173.35	16,053.22	686
162.43	11,764.14	6,770.70	1,050.00	1,444.93	23,767.45	687
	900.80	1,652.61		40.50	3,588.61	688
	705.84	1,802.15	3,003.34		7,138.25	689
123.16	108.52	1,194.20	650.00		2,990.20	690
	1,119.20	562.12			2,939.49	691
45.01	2,615.21	528.50			5,173.45	692
	474.75	100.86	100.00		776.84	693
	1,773.77	61.61			2,045.33	694
						695
1,536.24	7,082.78	10,683.48	6,828.12	3,777.73	36,567.37	696
	904.97		136.00	6.00	1,186.58	697
	450.00	89.25			697.01	698
	100.35				102.35	699
	28,022.64	326.00	184.73		30,431.09	700
3,666.67	973.41	1,836.41	539.50	1,488.94	9,703.36	701
84.35	1,304.70	10,235.50	2,086.25		14,644.85	702
	258.81		7.50		599.34	703
	1,529.26	1,337.12	3,170.30	762.97	8,034.90	704
	1,369.51	2,928.23	665.00	4.16	6,440.72	705
276.03	1,639.54	42,384.91	1,935.16	5,000.00	56,326.78	706
20.00	890.45	194.45			1,850.90	707
12.50	1,235.11			844.47	2,550.92	708
	412.73				755.12	709
1,182.18	1,521.73	62,176.45	5,040.00	5,382.30	83,331.37	710
	449.91				775.97	711
22.06	843.18	11,070.00	3,167.50		16,457.51	712
258.35	1,420.25	41,910.30	2,201.26	1,578.50	49,556.30	713
	210.37			16.66	693.26	714
30.90	809.06	1,023.44	18.75	468.58	3,808.02	715
687.52	3,837.93	49,780.32	4,225.00		62,182.26	716
	226.99	32.30	690.00		1,183.23	717
232.31	1,198.31	4,469.43	3,893.75	480.00	13,769.09	718
	201.60	28.50			823.81	719
	333.84				450.84	720
197.94	2,551.65	4,525.42	4,520.00	123.24	13,031.42	721
	200.87				340.86	722
592.00	983.00	2,151.00	8,675.00		14,721.00	723
	523.46	2,000.14		601.14	4,206.93	724
	19.75	993.03	100.00		1,356.11	725
55.20	501.86	1,605.83	1,477.50	463.23	5,190.91	726
	113.73				455.37	727
10.00	1,617.52	2,154.75	1,176.20	30.53	6,893.08	728
21.20	442.75	99.17	241.74	71.53	1,581.42	729
	230.36				340.37	730
15.00	945.42	152.50			1,652.82	731
	1,362.51	306.43			2,091.83	732
	1,185.57				1,416.57	733
36.24	1,088.92	208.08			1,548.76	734
1,600.00	127.48	1,875.26		345.00	5,256.55	735
	574.50				844.31	736
35.00	4,090.74	69,933.15	5,665.49	5,525.00	88,032.32	737
	503.90		1,206.25		2,094.29	738
184.25	4,065.07	1,888.98		46.50	8,455.22	739
2.40	399.24		560.47	47.94	1,182.98	740
		160.00			2,548.99	741

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
742	Turin	211.09	56.00
743	Udell	41.92	
744	Underwood	897.01	60.32
745	Union	688.90	555.33
746	Unionville	145.82	
747	University Park	200.25	7.00
748	Urbana	541.05	
749	Urbandale (D. M. Rfd.)	264.50	242.84
750	Ute	441.22	536.69
751	Vail	7,612.22	1,775.70
752	Valeria	51.07	
753	Van Horne	3,454.59	1,435.30
754	Van Meter	234.12	218.79
755	Van Wert	160.64	142.03
756	Varina	343.01	107.80
757	Victor	564.24	304.86
758	Vincent	268.84	255.31
759	Vining	134.53	147.65
760	Volga City		
761	Wadena	139.82	671.66
762	Wahpeton	241.73	
763	Walcott	681.33	336.82
764	Walker	493.99	238.00
765	Wallingford	160.33	88.60
766	Wall Lake	4,873.39	1,643.21
767	Walnut	1,636.86	1,808.60
768	Wapello	520.91	1,623.91
769	Washta	322.35	252.50
770	Waterville	48.85	25.64
771	Waucoma	339.50	141.07
772	Waukee	4,118.01	
773	Wayland	604.63	281.58
774	Webb	254.48	
775	Webster	178.60	
776	Weldon	181.03	118.96
777	Wellman	2,439.74	1,353.00
778	Wellsburg	1,375.23	708.27
779	Welton	209.83	14.88
780	Wesley	214.18	511.28
781	West Bend	2,750.50	191.50
782	West Branch	830.98	341.45
783	West Burlington	1,271.10	662.01
784	West Chester	173.73	31.36
785	Westfield	430.70	225.21
786	Westgate	720.88	10.42
787	West Liberty	2,783.41	2,853.85
788	West Mitchell (P. O. Mitchell)	48.19	
789	Westphalia	181.70	
790	West Okoboji (Milford P. O.)	255.72	25.00
791	West Point	717.54	600.83
792	West Side	724.08	686.53
793	What Cheer	1,329.15	1,198.84
794	Wheatland	437.58	364.71
795	Whiting	1,172.88	301.95
796	Whittemore	684.18	682.63
797	Whitten	162.02	34.10
798	Willey (P. O. Carroll)	39.09	
799	Williams	1,926.93	281.18
800	Williamsburg		
801	Williamson	280.22	339.15
802	Wilton Junction	1,819.78	1,306.01
803	Winfield	977.32	635.88

—EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
4.82	389.10				650.19	742
	165.02			39.59	252.25	743
	782.64	595.00	330.00	102.50	2,767.56	744
150.38	1,200.17	1,501.91		3.00	4,009.69	745
	205.11	45.00			305.99	746
13.61	815.29	440.00			1,476.15	747
	376.02	2,782.56	593.75	2,050.97	6,344.35	748
5.50	730.91	1,490.47	1,255.00	58.60	4,047.82	749
182.04	1,807.07	2,220.29	1,279.00	1,043.98	7,511.19	750
54.66	1,733.25	646.93	4,997.90	639.89	17,460.55	751
	68.88			101.54	221.49	752
	5,372.52	1,572.44	3,947.44	1,336.66	17,118.95	753
	115.51	635.42			1,203.84	754
37.89	877.63	76.76		46.64	1,341.59	755
	567.85	177.73			1,196.39	756
262.58	2,441.85	1,513.87	1,151.25	43.33	6,281.98	757
2.00	417.06				943.21	758
13.00	890.50				1,185.68	759
						760
5.00	1,688.04	27.04	5.00		2,536.56	761
	202.35	6.01		44.95	495.04	762
139.35	1,400.83	2,241.04			4,749.97	763
	1,257.65	767.89			2,757.53	764
	404.87			14.05	607.85	765
119.10	739.25	17,664.28	1,231.75	4,719.22	31,040.20	766
25.00	490.12	15,440.26	4,906.88	3,038.72	27,346.44	767
206.50	2,554.86	3,734.58	5,134.34	805.87	14,580.97	768
25.00	736.25	492.81	1,692.50	45.08	3,566.49	769
	1,013.30				1,087.79	770
	1,798.06	366.02			2,644.65	771
284.36	927.68	1,191.28		9,000.00	15,521.33	772
	2,425.84	251.35		221.13	3,784.53	773
	340.28			69.17	663.93	774
526.04	20.00				724.64	775
7.50	544.76				852.25	776
	1,946.00	3,356.05	3,291.77		12,386.56	777
37.00	3,461.53	1,220.86	946.31	1,069.82	8,819.02	778
	282.00			51.56	558.27	779
	858.26	4,486.93	90.00	51.50	6,212.15	780
	516.44	12,301.93	10,303.23		26,063.60	781
265.87	1,984.94	4,056.25	2,374.56		9,854.05	782
900.20	3,361.42	7,512.65	2,476.95	69.00	16,253.33	783
16.40	691.21	17.15	25.00		954.85	784
	99.05	2,445.76	610.11	35.00	3,845.83	785
	346.04	516.04	630.00	111.88	2,385.26	786
488.52	2,832.34	76,624.84		6,129.61	91,712.57	787
	416.05				464.24	788
	217.52				399.22	789
55.00	382.07			1,077.39	1,795.18	790
	1,222.47	6,434.01	1,359.64	100.00	10,434.49	791
	1,320.49	1,950.83	2,306.25	5.65	7,053.83	792
568.14	2,055.63	3,172.22	4,351.32	210.40	12,885.70	793
5.00	1,709.30	1,756.70			4,273.29	794
	300.53	14,795.44	1,682.50	329.48	18,582.78	795
3.00	1,008.72	7,146.07	8,635.85		18,160.45	796
	683.23	7.65			887.00	797
	133.62				172.71	798
157.03	1,022.22	2,118.25	2,566.50	80.00	8,152.11	799
						800
26.36	917.42		20.00	26.41	1,618.56	801
331.94	3,451.55	14,437.15	3,482.75	425.96	25,255.14	802
316.38	2,672.77	2,649.45	11,887.19		19,138.99	803

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
804	Winthrop.....	549.56	200.51
805	Wiota.....	551.49	—
806	Woden.....	302.22	207.16
807	Woodbine.....	2,233.96	1,446.89
808	Woodburn.....	159.46	96.04
809	Woodward.....	729.50	1,154.41
810	Woolstock.....	369.24	252.00
811	Worthington.....	389.40	524.10
812	Wyoming.....	1,595.85	1,266.40
813	Yale.....	187.60	132.00
814	Yetter.....	154.19	—
815	Yorktown.....	343.88	13.31
816	Zearing.....	713.44	155.96
817	Zwingle.....	198.55	500.07
818	University Heights.....	75.39	144.50
819	Fairfax.....	699.95	—

—EXPENDITURES—Continued

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
	969.16	8,146.30	1,055.00	52.16	10,972.69	804
	370.36	24.95	577.50		1,524.30	805
15.00	531.52	190.00	50.00		1,295.90	806
	1,792.97	7,440.11	12,975.14	800.00	26,689.07	807
136.87	696.90	185.36		9.74	1,284.37	808
	1,110.00	2,406.66	1,429.82		6,830.39	809
	194.40	3,554.11		309.49	4,679.24	810
	1,105.18				2,018.68	811
	1,621.61	1,903.67	3,111.98		9,499.51	812
10.00	622.51	1,018.49			1,970.60	813
	269.45	35.00			458.64	814
	277.61				634.80	815
7.15	745.14	1,130.64	3,870.00	769.84	7,392.17	816
	668.56			29.95	1,397.13	817
86.00	564.67				870.56	818
			253.85		953.80	819

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
	Grand Total	\$ 3,232,202.59	\$ 6,430,194.00	\$ 9,662,396.59
1	Ackley	14,940.31	86,827.78	101,768.09
2	Ackworth			
3	Adair	3,327.68	8,846.80	12,174.48
4	Adel	17,804.46	28,833.10	46,637.56
5	Afton	4,992.06	22,652.27	27,644.33
6	Agency	1,124.32	1,985.23	3,109.55
7	Ainsworth	3,880.72	3,393.37	7,274.09
8	Akron	5,586.36	35,031.96	40,618.32
9	Albert City	3,132.75	24,028.90	27,161.65
10	Albion	371.00	3,865.57	4,236.57
11	Alburnett			
12	Alden	4,342.61	9,541.50	13,884.11
13	Alexander	4,123.85	1,128.39	5,252.24
14	Allerton	1,081.16	43,227.21	44,308.37
15	Allison	9,658.21	15,442.92	25,101.13
16	Alta	33,592.14	59,856.93	93,449.07
17	Alta Vista	5,539.62	9,066.33	14,605.95
18	Alton	12,175.22	11,549.40	23,724.62
19	Altoona	1,029.10	5,774.20	6,803.30
20	Alvord	1,862.42	3,270.16	5,132.58
21	Andover	339.56	327.67	667.23
22	Andrew	1,020.35	1,295.48	2,315.83
23	Anita	5,563.50	14,461.13	20,024.63
24	Ankeny	15,103.56	5,926.42	21,029.98
25	Anthon	5,296.17	15,098.17	20,394.34
26	Aplington	5,395.71	14,316.04	19,711.75
27	Arcadia	4,097.08	3,254.18	7,351.26
28	Archer	154.70	1,252.29	1,406.99
29	Aredale	1,120.88	863.57	1,984.45
30	Arion	1,595.47	1,690.67	3,286.14
31	Arispe	134.85	427.74	562.59
32	Arlington	3,974.66	7,104.76	11,079.42
33	Armstrong	7,433.77	11,472.96	18,906.73
34	Arnolds Park	1,619.64	16,722.20	18,341.84
35	Arthur	945.01	3,175.63	4,120.64
36	Ashton			
37	Ashbury (Dubuque, Ia.)			
38	Aspinwall	640.87	549.39	1,190.26
39	Atalissa			
40	Athelstan	75.46	70.57	146.03
41	Atkins	3,747.60	2,340.67	6,088.27
42	Auburn	4,848.37	8,199.31	13,047.68
43	Aurella	6,710.15	28,015.45	34,725.60
44	Aurora	1,632.15	1,233.16	2,865.31
45	Avoca	5,940.25	18,727.26	24,667.51
46	Ayrshire	1,926.49	4,600.29	6,526.78
47	Badger	217.81	1,594.79	1,812.60
48	Bagley	3,452.32	3,898.97	7,351.29
49	Baldwin	552.01	1,374.09	1,926.10
50	Balltown			
51	Bancroft	1,852.04	10,121.47	11,973.51
52	Bankston	36.00	150.00	186.00
53	Barnes City	984.38	1,401.93	2,386.31
54	Barnum	1,581.56	934.60	2,516.16
55	Bassett	397.46	625.42	1,022.88
56	Batavia	308.45	2,737.23	3,045.68
57	Battle Creek	15,637.22	12,097.48	27,734.70
58	Baxter	15,768.68	9,046.24	24,814.92
59	Bayard	2,073.25	7,018.65	9,091.90
60	Beacon	1,553.74	878.41	2,432.15

OF CASH TRANSACTIONS

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
\$6,631,053.50	\$ 194,248.21	\$6,825,301.71	\$ 216,639.82	\$ 6,608,661.89	\$ 3,053,734.70	
78,512.50	2.75	78,515.25	2.75	78,512.50	23,255.59	1
10,228.29	3,098.51	13,326.80	4,546.04	8,780.76	3,393.72	2
34,472.72	905.94	35,378.66	1,252.54	34,126.12	12,511.44	3
24,486.97		24,486.97	1,952.22	22,534.75	5,169.58	4
2,219.28	6.32	2,225.60		2,225.60	883.95	5
2,937.21		2,937.21		2,937.21	4,336.88	6
33,675.50	2,081.64	35,757.14	1.00	35,756.14	4,862.18	7
20,138.90		20,138.90		20,138.90	7,022.75	8
3,358.95		3,358.95		3,358.95	877.62	9
9,284.70	4,569.72	13,854.42	4,630.00	9,224.42	4,659.69	10
2,392.75		2,392.75		2,392.75	2,859.49	11
7,370.39		7,370.39		7,370.39	36,937.98	12
17,072.42	13.65	17,086.07	13.65	17,072.42	8,028.71	13
70,972.52	243.61	71,216.13	162.88	71,053.25	22,395.82	14
8,541.94	52.00	8,593.94		8,593.94	6,012.01	15
17,599.15	2,371.11	19,970.26	2,651.70	17,318.56	6,406.06	16
5,894.18		5,894.18		5,894.18	909.12	17
3,832.97		3,832.97		3,832.97	1,209.61	18
273.23		273.23		273.23	394.00	19
921.48		921.48		921.48	1,394.35	20
16,202.40		16,202.40	442.73	15,759.67	4,264.96	21
15,114.30		15,114.30		15,114.30	5,915.68	22
12,332.94		12,332.94	4.75	12,328.19	8,066.15	23
17,367.46	5.25	17,372.71	85.25	17,287.46	2,424.29	24
2,508.45		2,508.45		2,508.45	4,842.81	25
1,065.73		1,065.73		1,065.73	341.26	26
795.54		795.54		795.54	1,188.91	27
1,407.35		1,407.35		1,407.35	1,878.79	28
353.72		353.72		353.72	208.87	29
6,946.16		6,946.16		6,946.16	4,133.26	30
9,837.21	2.90	9,840.11		9,840.11	9,066.62	31
16,605.65		16,605.65		16,605.65	1,736.19	32
3,190.85	.50	3,191.35	.50	3,190.85	929.79	33
426.09		426.09		426.09	764.17	34
123.40		123.40		123.40	22.63	35
3,322.65		3,322.65		3,322.65	2,765.62	36
10,371.31		10,371.31		10,371.31	2,676.37	37
31,883.64	8.64	31,892.28		31,892.28	2,833.32	38
1,073.76	5.50	1,079.26	19.50	1,059.76	1,805.55	39
17,988.97	2,000.25	19,989.22	1,000.25	18,988.97	5,678.54	40
4,399.68	54.00	4,453.68	54.00	4,399.68	2,127.10	41
1,205.63	169.86	1,375.49		1,375.49	437.11	42
3,275.25	71.00	3,346.25		3,346.25	4,005.04	43
1,391.25	300.00	1,691.25		1,691.25	234.85	44
10,218.61		10,218.61		10,218.61	1,754.90	45
100.00		100.00		100.00	86.00	46
1,862.73	2.00	1,864.73	2.75	1,861.98	524.33	47
968.10		968.10		968.10	1,548.06	48
425.88	26.76	452.64		452.64	570.24	49
2,705.86		2,705.86	507.70	2,198.16	847.52	50
11,280.85	1.80	11,282.65		11,282.65	16,452.05	51
9,997.40	342.09	10,339.49	258.21	10,081.28	14,733.64	52
6,667.08		6,667.08		6,667.08	2,424.82	53
933.83		933.83		933.83	1,498.32	54

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
61	Beaconsfield	384.80	384.17	768.97
62	Beaman	229.72	976.46	1,206.18
63	Beaver	51.92	1,141.57	1,193.49
64	Bellevue	28,270.45	45,608.87	73,879.32
65	Belmond	11,944.30	19,007.83	30,952.13
66	Bennett	4,734.22	5,460.07	10,194.29
67	Benton	143.42	236.85	380.27
68	Berkley	150.45	548.21	698.66
69	Bernard	1,083.44	1,249.31	2,332.75
70	Bertram (via Cedar Rapids)	168.70	351.48	520.18
71	Beyington	331.16	100.00	431.16
72	Birmingham	1,766.00	3,122.23	4,888.23
73	Blairsburg	519.76	7,488.61	8,008.37
74	Blairstown	2,678.52	9,558.41	12,236.93
75	Blakesburg	530.49	2,188.14	2,718.63
76	Blanchard	95.56	1,858.62	1,954.18
77	Blencoe	424.29	1,988.30	2,412.68
78	Blockton	2,456.28	2,856.85	5,313.13
79	Blue Grass	2,092.83	1,541.82	3,634.65
80	Bode	3,935.05	5,834.96	9,770.01
81	Bonaparte	316.34	2,746.66	3,063.00
82	Bondurant	3,925.45	6,477.59	10,403.04
83	Bouton			
84	Boxholm	2,915.11	1,249.86	4,164.97
85	Foyden	12,221.85	7,601.16	19,823.01
86	Braddyville	2.57	935.23	937.80
87	Bradgate	1,327.84	2,292.28	3,620.12
88	Brandon	5,749.47	7,078.36	12,827.83
89	Brayton	1,212.11	1,037.55	2,249.66
90	Breda	2,304.09	18,293.33	20,597.42
91	Bridgewater	2.93	1,300.61	1,303.54
92	Brighton	6,296.77	9,278.68	15,575.45
93	Bristow	3,214.54	3,271.42	6,485.96
94	Britt	40,270.92	51,178.66	91,449.58
95	Brooklyn	14,515.75	20,785.28	35,301.03
96	Brunsville	1,514.07	1,324.94	2,839.01
97	Buckeye	1,316.85	2,232.54	3,549.39
98	Buck Grove	2,526.69	322.81	2,849.50
99	Buffalo	3,273.57	8,521.40	11,794.97
100	Buffalo Center	3,698.29	7,700.65	11,398.94
101	Burt	11,341.65	20,122.79	31,464.44
102	Bussey	139.59	3,774.21	3,913.80
103	Calamus			
104	Callender	910.53	5,555.45	6,465.98
105	Calmar	8,193.76	15,730.33	23,924.09
106	Calumet	1,254.47	1,474.32	2,728.79
107	Camanche	1,204.62	2,159.60	3,364.22
108	Cambridge	5,132.60	4,632.09	9,764.69
109	Cantril	144.45	1,019.24	1,163.69
110	Carbon	423.85	558.42	982.27
111	Carlisle	8,334.09	13,225.25	21,559.34
112	Carpenter	5,689.27	4,666.20	10,355.47
113	Carson	2,205.29	7,823.04	10,028.33
114	Cascade	15,838.34	18,648.64	34,486.98
115	Casey	4,070.30	4,671.93	8,742.23
116	Castalia	140.76	1,743.38	1,884.14
117	Castana	3,417.60	4,723.16	8,140.76
118	Castle Hill (Rfd. Waterloo)	2,441.71	1,070.69	3,512.40
119	Center Junction			
120	Center Point	503.71	5,300.13	5,803.84
121	Centralia	17.41	200.00	217.41
122	Central City	7,492.31	9,730.43	17,222.74

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
348.98		348.98		348.98	419.99	61
918.76	993.53	1,912.29	1,027.09	885.20	320.98	62
998.71		998.71		998.71	194.78	63
66,279.09		66,279.09		66,279.09	7,000.23	64
19,348.73	847.70	20,196.43	896.25	19,300.18	11,651.95	65
5,622.60		5,622.60		5,622.60	4,571.69	66
251.28		251.28		251.28	128.99	67
429.52	50.68	486.20		486.20	212.46	68
721.72		721.72		721.72	1,611.03	69
261.61		261.61		261.61	258.57	70
111.89		111.89		111.89	319.27	71
2,394.61		2,394.61		2,394.61	2,493.62	72
1,372.35		1,372.35		1,372.35	6,636.02	73
10,289.67	1,310.32	11,599.99	2,380.97	9,219.02	3,017.91	74
1,897.49		1,897.49		1,897.49	821.14	75
1,665.46	940.00	2,605.46	715.69	1,889.77	64.41	76
1,752.98		1,752.98		1,752.98	659.70	77
2,396.84		2,396.84		2,396.84	2,916.29	78
1,717.56		1,717.56		1,717.56	1,917.09	79
5,764.83		5,764.83		5,764.83	4,005.18	80
2,787.81		2,787.81	62.70	2,725.11	337.89	81
6,483.68		6,483.68	10.00	6,473.68	3,929.36	82
						83
1,462.11	9.33	1,461.44	22.44	1,439.00	2,725.97	84
10,754.74		10,754.74		10,754.74	9,068.27	85
844.96		844.96		844.96	92.84	86
1,822.17		1,822.17	90.56	1,731.61	1,888.51	87
6,682.88	318.50	7,001.38		7,001.38	5,826.45	88
874.48		874.48		874.48	1,375.18	89
16,387.26	1.65	16,388.91		16,388.91	4,208.51	90
814.92		814.92		814.92	488.62	91
7,171.44	317.89	7,489.33	241.36	7,247.97	8,327.48	92
4,818.40		4,818.40	3.69	4,814.71	1,671.25	93
77,665.83	2,184.05	79,849.88	1,698.71	78,151.17	13,298.41	94
19,705.87	2,710.42	22,416.29	3,345.38	19,070.91	16,230.12	95
1,231.22		1,231.22		1,231.22	1,607.79	96
2,815.96	166.00	2,981.96	170.02	2,811.94	737.45	97
439.95		439.95		439.95	2,409.55	98
7,469.39		7,469.39		7,469.39	4,325.53	99
9,141.63	1.52	9,143.15	1,191.14	7,952.01	3,446.93	100
22,203.23		22,203.23		22,203.23	9,261.21	101
3,887.14	649.41	4,536.55	734.20	3,802.35	111.45	102
						103
4,329.24		4,329.24		4,329.24	2,136.74	104
16,395.52	844.07	17,239.59	801.52	16,438.07	7,486.02	105
1,098.35	188.62	1,886.97	150.56	1,736.41	992.38	106
2,607.06		2,607.06		2,607.06	757.16	107
6,696.64	52.23	6,748.87	52.23	6,696.64	3,068.05	108
1,080.95		1,080.95		1,080.95	82.74	109
841.89		841.89		841.89	140.38	110
12,181.98		12,181.98		12,181.98	9,377.36	111
4,730.94		4,730.94		4,730.94	5,624.53	112
5,818.47	2,697.68	8,516.15	364.41	8,151.74	1,876.59	113
16,610.71	5.92	16,616.63	1.20	16,615.43	17,871.55	114
5,159.65		5,159.65		5,159.65	3,582.58	115
1,198.98	330.50	1,529.48		1,529.48	354.66	116
7,409.69		7,409.69		7,409.69	731.07	117
2,689.68		2,689.68		2,689.68	822.72	118
						119
4,224.40	1,425.50	5,649.90	2.50	5,647.40	156.44	120
155.40		155.40		155.40	62.01	121
10,400.64	120.45	10,521.09	20.55	10,510.54	6,712.20	122

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
123	Charlotte	1,734.69	3,040.35	4,775.04
124	Charter Oak	8,217.03	16,724.82	24,941.85
125	Chatsworth	738.72	720.89	1,459.61
126	Chelsea	3,029.56	3,539.94	6,569.50
127	Chester	294.49	1,766.60	2,061.09
128	Chilliothe	499.13	515.76	1,014.89
129	Churdan	3,962.08	10,337.53	14,299.61
130	Cincinnati	93.14	2,328.76	2,421.90
131	Clare	666.24	844.09	1,510.33
132	Clarence	9,997.88	6,186.19	16,184.07
133	Clarksville	14,949.44	14,397.15	29,346.59
134	Clayton	949.62	621.72	1,571.34
135	Clearfield	5,554.75	2,754.45	8,309.20
136	Cleghorn	1,049.51	3,222.16	4,271.67
137	Clemmons	557.30	1,427.24	1,984.54
138	Clermont	4,110.23	10,204.79	14,315.02
139	Clio	432.50	583.35	1,015.85
140	Clover Hills (via W. Des M.)	442.19	285.95	728.14
141	Clutier	3,219.92	2,716.10	10,936.02
142	Coburg	682.31	497.37	1,179.68
143	Coggon	1,411.89	13,472.15	14,884.04
144	Coin	3,099.41	5,944.03	9,043.44
145	Colesburg	90.00	1,641.58	1,731.58
146	College Springs	1,255.51	1,681.05	2,936.56
147	Collins	2,312.46	4,768.55	7,081.01
148	Colo	5,458.83	4,208.71	9,667.54
149	Columbus City	687.56	812.25	1,499.81
150	Columbus Junction	5,626.24	10,143.77	15,770.01
151	Colwell	1,521.28	881.64	2,402.92
152	Conesville			
153	Conrad	1,156.36	4,931.72	6,088.08
154	Conway	1,193.12	978.90	2,172.02
155	Coon Rapids	4,583.96	49,265.82	53,849.78
156	Coppock	53.43	58.45	111.88
157	Coralville (via Iowa City)	550.34	3,465.41	4,015.75
158	Correctionville	9,923.72	13,336.28	23,260.00
159	Corwith	9,041.74	13,324.71	22,366.45
160	Corydon	2,770.49	29,879.54	32,650.03
161	Cotter	193.39	230.50	423.89
162	Coulter	2,349.44	4,374.54	6,723.98
163	Craig	1,840.91	2,286.46	4,127.37
164	Crawfordsville	3,519.37	3,799.09	7,318.46
165	Cromwell	647.84	675.58	1,323.42
166	Crystal Lake	1,328.12	1,284.53	2,612.65
167	Cumberland	1,081.98	4,473.91	5,555.89
168	Cumming	1,286.15	417.48	1,703.63
169	Curlew	4,320.79	1,135.99	5,456.78
170	Cushing	5,486.12	1,985.63	7,471.75
171	Cylinder		817.65	817.65
172	Dakota City	3,047.05	3,190.35	6,237.40
173	Dallas	288.48	1,384.03	1,672.51
174	Dallas Center	1,570.65	14,929.01	16,499.66
175	Dana	903.89	493.76	1,397.65
176	Danbury	4,635.47	13,079.38	17,714.85
177	Danville	3,265.08	5,263.08	8,528.16
178	Davis City	2,143.35	7,047.38	9,190.73
179	Dawson	706.31	983.98	1,690.29
180	Dayton	10,466.96	19,948.74	30,415.70
181	Decatur City	220.93	629.32	850.25
182	Dedham	401.88	3,578.23	3,980.11
183	Deep River	5,058.07	4,092.37	9,150.44
184	Defiance	4,273.52	2,577.87	6,851.39

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
3,071.65		3,071.65		3,071.65	1,703.39	123
15,593.28		15,593.28		15,593.28	9,348.57	124
613.93		613.93		613.93	845.68	125
3,429.52		3,429.52		3,429.52	3,139.98	126
1,332.17		1,332.17		1,332.17	728.92	127
360.90		360.90		360.90	653.99	128
9,766.69	1,053.90	10,820.59	2,953.67	7,866.92	6,432.69	129
2,628.99		2,628.99	633.02	1,995.97	425.93	130
640.33	75.00	715.33		715.33	795.00	131
9,706.42		9,706.42		9,706.42	6,477.65	132
13,436.11	12.00	13,448.11	727.47	12,720.64	16,625.95	133
491.72		491.72		491.72	1,079.62	134
4,227.70		4,227.70		4,227.70	4,081.50	135
3,365.66		3,365.66	12.50	3,353.16	918.51	136
947.35		947.35	26.46	920.89	1,063.65	137
8,430.97	2.73	8,433.70	2.73	8,430.97	5,884.05	138
1,001.32		1,001.32		1,001.32	14.53	139
330.26		330.26		330.26	397.88	140
3,177.96		3,177.96		3,177.96	7,758.06	141
437.05		437.05		437.05	742.63	142
13,544.39		13,544.39	126.34	13,418.05	1,465.99	143
4,308.82	279.85	4,588.67		4,588.67	4,454.77	144
1,727.00		1,727.00		1,727.00	4.58	145
1,492.96		1,492.96		1,492.96	1,443.60	146
4,655.94	621.00	5,276.94	842.97	4,433.97	2,647.04	147
5,571.37	81.50	5,652.87		5,652.87	4,014.67	148
1,112.77		1,112.77		1,112.77	387.04	149
10,217.19	498.98	10,716.17	214.44	10,501.73	5,268.28	150
1,689.89		1,689.89		1,689.89	713.63	151
4,128.63	511.66	4,640.29		4,640.29	1,447.79	152
542.70		542.70		542.70	1,629.32	153
47,171.34	414.97	47,586.31	3,931.60	43,654.71	10,195.07	154
111.61		111.61		111.61	.27	155
2,462.05	800.00	3,262.03		3,262.03	753.72	156
17,590.45	1.20	17,591.65		17,591.65	5,668.35	157
11,994.14		11,994.14		11,994.14	10,372.31	158
33,835.39	2,685.14	36,520.53	9,964.17	26,556.36	6,093.67	159
265.42	29.59	295.01	12.24	282.77	141.12	160
4,115.52		4,115.52	44.99	4,070.53	2,653.45	161
2,289.54		2,289.54		2,289.54	1,837.83	162
4,367.72		4,367.72	50.00	4,317.72	3,000.74	163
916.63		916.63		916.63	406.79	164
1,281.77		1,281.77		1,281.77	1,330.88	165
4,426.19	1,386.73	5,812.92	1,271.42	4,541.50	1,014.39	166
489.11		489.11		489.11	1,214.52	167
915.91		915.91	1.00	914.91	4,541.87	168
4,120.30		4,120.30		4,120.30	3,351.45	169
1,131.78	2,206.70	3,338.48	2,655.00	683.48	134.17	170
3,571.30		3,571.30		3,571.30	2,666.10	171
1,248.25		1,248.25		1,248.25	424.26	172
13,922.49	2.00	13,924.49	49.00	13,875.49	2,624.17	173
745.12		745.12		745.12	652.53	174
9,247.51	38.50	9,286.01	255.16	9,030.85	8,684.00	175
5,247.72		5,247.72		5,247.72	3,280.44	176
7,133.47		7,133.47		7,133.47	2,057.26	177
1,344.03		1,344.03		1,344.03	346.26	178
19,642.59		19,642.59	5.00	19,637.59	10,778.11	179
767.18		767.18		767.18	83.07	180
2,744.36		2,744.36		2,744.36	1,235.75	181
4,094.40		4,094.40		4,094.40	5,056.04	182
4,598.59		4,598.59		4,598.59	2,252.80	183

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
185	Delaware	661.74	715.09	1,376.83
186	Delhi	877.98	1,480.84	2,358.82
187	Delmar			
188	Deloit	5,944.15	3,197.28	9,141.43
189	Delphos	86.43	69.88	156.31
190	Delta	3,628.90	2,725.02	6,353.92
191	Denver	5,371.33	11,756.66	17,127.99
192	Derby			
193	De Soto	1,495.47	769.96	2,265.43
194	Dexter	8,515.65	10,172.03	18,687.68
195	Diagonal	3,315.70	4,994.70	8,310.40
196	Dickens	2,287.57	1,132.65	3,420.22
197	Dike	4,549.35	15,206.76	19,756.11
198	Dixon	2,201.22	3,154.70	5,355.92
199	Dolliver	505.56	1,703.17	2,208.73
200	Donahue	775.29	2,889.58	3,664.87
201	Donnan	877.77	294.25	1,172.02
202	Donnellson	554.49	8,229.58	8,784.07
203	Doon	29.18	6,081.03	6,110.21
204	Dougherty	1,334.95	971.62	2,306.57
205	Dow City	8,246.16	8,083.54	16,329.70
206	Dows	1,445.16	10,092.66	11,537.82
207	Drakesville	290.61	554.30	844.91
208	Dumont	2,837.75	15,795.01	18,632.76
209	Duncombe	276.73	4,511.42	4,788.15
210	Dundee	539.28	849.67	1,388.95
211	Dunkerton	2,872.21	7,583.09	10,455.30
212	Dunlap	1,454.99	17,230.65	18,685.64
213	Durant	5,915.30	11,197.02	17,112.32
214	Durango	111.87	541.00	652.87
215	Dysart	25,271.32	32,418.80	57,690.12
216	Earlham	7,257.20	14,171.16	21,428.36
217	Earling	3,391.71	28,232.05	31,623.76
218	Earlville	6,374.42	10,229.07	16,603.49
219	Early	4,111.14	5,307.88	9,419.02
220	Eddyville	2,879.97	4,751.63	7,631.60
221	Edgewood	217.83	8,160.54	8,378.37
222	Elberon	3,441.23	2,369.49	5,810.72
223	Eldridge	4,161.69	5,953.96	10,115.65
224	Elgin	6,328.85	8,827.46	15,156.31
225	Elkader	3,398.92	18,721.97	22,120.89
226	Elkhart	1,011.77	3,368.88	4,380.65
227	Elk Horn	1,170.60	2,689.45	3,860.05
228	Elkport	412.42	521.34	933.76
229	Elliott	4,280.75	4,154.84	8,435.59
230	Ellston	1,277.29	559.93	1,837.22
231	Ellsworth	2,567.70	7,908.55	10,476.25
232	Elma	975.09	5,081.05	6,056.14
233	Ely	325.57	1,064.18	1,389.75
234	Emerson	3,479.35	8,883.32	12,362.67
235	Epworth	203.66	3,466.74	3,670.40
236	Essex	2,480.40	9,084.23	11,564.63
237	Everly	10,305.54	4,446.90	14,752.44
238	Exira	3,347.02	12,544.08	15,891.10
239	Exline	529.44	891.17	1,420.61
240	Fairbank	4,163.99	9,974.50	14,138.49
241	Farley	1,229.12	6,859.20	8,088.32
242	Farmersburg	1,609.32	2,440.60	4,049.92
243	Farmington	734.17	7,177.70	7,911.87
244	Farnhamville	2,119.57	11,074.19	13,193.76
245	Farragut	2,941.36	6,471.77	9,413.13
246	Fayette	5,747.12	6,900.82	12,647.94

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
1,224.42		1,224.42		1,224.42	152.41	185
1,696.73		1,696.73		1,696.73	602.09	186
						187
6,716.56	94.83	6,811.39		6,811.39	2,330.04	188
99.58		99.58		99.58	56.73	189
4,767.92		4,767.92	300.00	4,467.92	1,886.00	190
11,798.91		11,798.91		11,798.91	5,329.08	191
						192
1,121.21		1,121.21		1,121.21	1,144.22	193
8,105.39		8,105.39		8,105.39	10,582.29	194
6,071.13	166.20	6,237.33	305.22	5,932.11	2,378.29	195
1,240.91		1,240.91		1,240.91	2,179.31	196
11,549.05	505.00	12,054.05	26.05	12,028.00	7,728.11	197
3,330.66		3,330.66	.58	3,330.08	2,025.84	198
1,282.27		1,282.27		1,282.27	926.46	199
2,609.18	11.00	2,620.18		2,620.18	1,044.69	200
316.48	119.93	436.41	122.88	313.53	858.49	201
5,938.59		5,938.59		5,938.59	2,845.48	202
5,993.89	380.78	6,374.67	763.89	5,610.78	499.43	203
1,178.16		1,178.16		1,178.16	1,128.41	204
9,005.95	2,138.10	11,144.05	2,135.60	9,008.45	7,321.25	205
10,443.74	2.40	10,446.14	5.40	10,440.74	1,097.08	206
407.77		407.77		407.77	437.14	207
16,277.67		16,277.67		16,277.67	2,355.09	208
4,402.74	871.17	5,273.91	794.62	4,479.29	308.86	209
745.22		745.22		745.22	643.73	210
9,338.45		9,338.45		9,338.45	1,116.85	211
16,212.69	3,742.96	19,955.65	4,333.19	15,622.46	3,063.18	212
10,852.46		10,852.46		10,852.46	6,259.86	213
373.57		373.57		373.57	279.30	214
50,084.11		50,084.11	3.66	50,080.45	7,609.67	215
13,472.84	56.19	13,529.03	16.45	13,512.58	7,915.78	216
28,705.65		28,705.65		28,705.65	2,918.11	217
10,723.18	95.75	10,818.93	9.97	10,808.96	5,794.53	218
6,643.82	240.60	6,884.42	240.60	6,643.82	2,775.20	219
4,610.43	1,372.10	5,982.53	1,241.86	4,740.67	2,890.93	220
7,558.84		7,558.84		7,558.84	819.53	221
2,260.36		2,260.36		2,260.36	3,550.36	222
6,445.64		6,445.64		6,445.64	3,670.01	223
9,665.31		9,665.31	4.17	9,661.14	5,495.17	224
19,903.69	3,991.70	23,895.39	4,922.62	18,972.77	3,148.12	225
2,886.86		2,886.86		2,886.86	1,493.79	226
3,094.92	408.85	3,503.77	313.42	3,190.35	669.70	227
492.70		492.70		492.70	441.06	228
3,859.26	1.75	3,861.01		3,861.01	4,574.58	229
857.85		857.85		857.85	979.37	230
7,678.78		7,678.78	1.00	7,677.78	2,798.47	231
6,651.68		6,651.68		6,651.68	4.46	232
1,250.92		1,250.92		1,250.92	138.83	233
8,831.52	498.96	9,330.48	1,070.05	8,260.43	4,102.24	234
3,547.35	500.00	4,047.35	500.00	3,547.35	123.05	235
6,020.80		6,020.80		6,020.80	5,543.83	236
6,446.59		6,446.59		6,446.59	8,305.85	237
10,422.53		10,422.53		10,422.53	5,468.57	238
869.73	40.09	909.82	15.00	894.82	525.79	239
8,821.04		8,821.04	9.77	8,811.27	5,327.22	240
7,561.76	1,241.53	8,803.29	1,805.32	6,997.97	1,090.35	241
2,493.04	13.71	2,506.75	1.00	2,505.75	1,544.17	242
6,072.58	113.48	6,186.06	113.48	6,072.58	1,839.29	243
10,209.59	12.40	10,221.99		10,221.99	2,971.77	244
5,933.27	18.90	5,952.17		5,952.17	3,460.96	245
7,210.90	3.71	7,223.61	38.83	7,184.78	5,463.16	246

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
247	Fenton	4,088.57	4,723.61	8,812.18
248	Ferguson	707.80	940.83	1,648.63
249	Fertile	22.82	1,777.50	1,800.32
250	Floris			
251	Floyd	2,169.45	2,428.10	4,597.55
252	Fonda	4,274.80	30,681.68	34,956.48
253	Fontanelle	8,087.01	16,688.91	24,775.92
254	Fort Atkinson	1,623.34	2,387.41	4,010.75
255	Fostoria	7,587.26	1,668.01	9,255.27
256	Franklin (via Donnellson)	238.67	66.29	304.96
257	Fraser	6.89	531.08	537.97
258	Fredericksburg	7,928.81	14,078.90	22,007.71
259	Frederika	156.09	749.16	905.25
260	Fredonia (via Columbus Jet.)			
261	Fremont	2,400.52	6,325.72	8,726.24
262	Galt	864.60	901.92	1,766.52
263	Galva	5,880.10	7,097.75	12,977.85
264	Garber	902.90	1,013.71	1,916.70
265	Garden Grove	4,045.34	2,447.97	6,493.31
266	Garnaville	2,033.14	5,603.58	7,636.72
267	Garner	22,351.58	18,897.61	41,249.19
268	Garrison	4,537.72	2,277.42	6,815.14
269	Garwin	3,807.47	8,688.94	7,496.41
270	Geneva	2,270.03	1,129.93	3,399.96
271	George	6,761.55	16,108.65	22,870.20
272	Gilbert	1,178.90	3,115.12	4,294.02
273	Gilbertville	2,000.54	1,349.42	3,409.96
274	Gilman	3,184.63	6,991.45	10,176.08
275	Gilmore City	6,471.26	8,707.51	15,178.77
276	Gladbrook	10,649.96	32,560.38	43,210.34
277	Glidden	6,845.65	33,155.22	40,000.87
278	Goldfield	6,298.77	5,681.26	11,980.03
279	Goodell	1,674.42	2,280.38	3,963.80
280	Gooselake	1,733.82	1,767.91	3,501.73
281	Gowrie	20,493.53	34,071.42	54,564.95
282	Graettinger	3,971.56	6,858.54	10,830.10
283	Graf	86.15	200.00	286.15
284	Grafton	6,458.10	23,137.17	29,595.27
285	Grand Junction	13,582.28	36,787.32	50,369.60
286	Grand Mound	3,015.56	4,097.06	7,112.62
287	Grand River	599.79	1,697.98	2,297.77
288	Grandview	326.65	1,080.54	1,407.19
289	Granger	6,286.90	7,509.31	13,796.21
290	Grant	1,211.35	1,425.74	2,637.09
291	Granyille	4,064.51	6,533.74	10,598.25
292	Gravity	1,004.34	1,640.99	2,645.33
293	Gray	3,151.92	2,641.76	5,793.68
294	Greeley	1,188.72	1,749.43	2,938.15
295	Greene	6,643.32	23,629.36	30,272.68
296	Greenfield	34,963.45	76,650.46	111,613.91
297	Greene Island	244.32	635.30	879.62
298	Greenville	269.05	584.09	853.14
299	Grimes	4,850.90	10,174.56	15,025.46
300	Griswold	7,667.27	13,059.55	20,726.82
301	Grundy Center	15,332.26	25,243.12	40,575.38
302	Gruver	162.35	603.46	765.81
303	Guernsey	1,889.02	567.70	2,456.72
304	Guthrie Center	10,498.07	25,408.04	35,906.11
305	Guttenberg	42,686.37	60,950.76	103,637.13
306	Halbur	1,764.01	2,343.71	4,107.72
307	Hamilton	270.10	408.29	678.39
308	Hancock	952.53	1,224.45	2,176.98

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
6,047.67	5.00	6,052.67		6,052.67	2,759.51	247
1,498.21		1,498.21		1,498.21	150.42	248
1,502.86		1,502.86		1,502.86	297.46	249
						250
2,333.67		2,333.67		2,333.67	2,263.88	251
24,225.67	8.00	24,233.67	60.00	24,173.67	10,782.81	252
17,672.01		17,672.01	5.25	17,666.76	7,109.16	253
2,692.44		2,692.44		2,692.44	1,318.31	254
962.93	5.00	967.93	7.00	960.93	8,294.34	255
75.20		75.20		75.20	229.76	256
536.44		536.44		536.44	1.53	257
15,104.56	2.00	15,106.56	14.90	15,091.66	6,916.05	258
302.95	160.96	463.91		463.91	441.34	259
						260
4,656.16		4,656.16		4,656.16	4,070.08	261
897.33		897.33		897.33	869.19	262
7,546.70		7,546.70		7,546.70	5,431.15	263
1,515.44		1,515.44		1,515.44	401.26	264
2,811.88		2,811.88	11.15	2,800.73	3,692.58	265
4,911.64		4,911.64		4,911.64	2,725.08	266
18,567.61		18,567.61		18,567.61	22,681.58	267
5,803.39		5,803.39		5,803.39	1,011.75	268
4,252.11		4,252.11	16.65	4,235.46	3,260.95	269
930.92	13.30	944.22	1.25	942.97	2,456.99	270
18,104.26	6.00	18,110.26	21.61	18,088.65	4,781.55	271
1,605.12	2,000.00	3,605.12		3,605.12	688.90	272
1,303.24		1,303.24		1,303.24	2,106.72	273
6,893.02		6,893.02	.25	6,892.77	3,283.31	274
10,408.95		10,408.95		10,408.95	4,769.82	275
39,317.70	375.18	39,692.88	3,822.49	35,870.39	7,339.95	276
24,749.73	108.00	24,857.73	231.73	24,626.00	15,374.87	277
7,689.99	480.00	8,169.99	905.00	7,264.99	4,715.04	278
1,739.13		1,739.13		1,739.13	2,224.67	279
1,482.87	43.20	1,526.07		1,526.07	1,975.66	280
33,367.37	63.28	33,430.65	35.45	33,395.20	21,169.75	281
10,479.65		10,479.65	28.00	10,451.65	378.45	282
98.59		98.59		98.59	187.56	283
10,960.67		10,960.67		10,960.67	18,634.60	284
32,572.46		32,572.46		32,572.46	17,797.14	285
5,390.32	1.50	5,391.82	4.50	5,387.32	1,725.30	286
1,317.30		1,317.30		1,317.30	980.47	287
739.52		739.52		739.52	667.67	288
6,719.65		6,719.65		6,719.65	7,076.56	289
1,833.01		1,833.01		1,833.01	804.08	290
4,467.06	180.30	4,647.36	32.23	4,615.13	5,983.12	291
1,547.89		1,547.89		1,547.89	1,097.44	292
2,351.50		2,351.50		2,351.50	3,442.18	293
1,679.25		1,679.25		1,679.25	1,258.90	294
23,370.47		23,370.47		23,370.47	6,902.21	295
84,092.60		84,092.60		84,092.60	27,521.31	296
549.32		549.32		549.32	330.30	297
455.08		455.08		455.08	398.06	298
10,434.24	14.20	10,448.44	37.13	10,411.31	4,614.15	299
10,538.18	39.50	10,577.68	22.75	10,554.93	10,171.89	300
26,045.24	898.56	26,943.80	1,195.32	25,748.48	14,826.90	301
453.80	117.01	570.81		570.81	195.00	302
1,202.84		1,202.84		1,202.84	1,253.88	303
27,629.43	7.08	27,636.51	8.54	27,627.97	8,278.14	304
63,693.61	6.84	63,700.45		63,700.45	39,936.68	305
1,850.16	16.70	1,866.86	1.00	1,865.86	2,241.86	306
289.68		289.68		289.68	388.71	307
1,057.24	35.45	1,092.69		1,092.69	1,084.29	308

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
309	Hanlontown.....	1,911.99	1,585.20	3,497.19
310	Hansell.....	530.19	703.14	1,233.33
311	Harcourt.....	3,428.74	1,155.03	4,583.77
312	Hardy.....	2,193.78	1,387.13	3,580.91
313	Harper.....	289.01	807.00	1,096.01
314	Harpers Ferry.....	536.97	3,977.92	4,514.89
315	Harris.....	1,359.60	4,704.41	6,064.01
316	Hartford.....	461.32	1,009.56	1,470.88
317	Hartley.....	18,419.63	45,412.69	63,832.22
318	Hartwick.....	32.54	430.06	462.60
319	Harvey.....	61.60	860.75	922.35
320	Hastings.....	6,385.65	1,889.76	8,275.41
321	Havelock.....	7,176.83	2,716.86	9,893.69
322	Hawkeye.....	2,601.93	6,041.30	8,643.23
323	Hayesville.....	185.32	810.15	995.47
324	Hazelton.....	1,296.02	743.55	2,039.57
325	Hedrick.....	1,237.47	7,092.01	8,329.48
326	Henderson.....	969.03	981.73	1,950.76
327	Hepburn.....	1,366.53	115.38	1,481.91
328	Hills.....	1,835.76	1,023.14	2,858.90
329	Hillsboro.....	1,593.83	1,097.10	2,690.93
330	Hinton.....	5,141.21	6,151.64	11,292.85
331	Holland.....	704.80	1,193.44	1,898.24
332	Holstein.....	12,536.61	31,938.20	44,474.81
333	Holy Cross (via N. B. Vista).....	1,966.89	1,455.55	3,422.44
334	Hopeville (via Murray).....			
335	Hopkinton.....	2,801.85	7,848.28	10,650.13
336	Hornick.....	80.98	3,566.95	3,647.93
337	Hospers.....	3,308.84	6,604.76	9,913.60
338	Hubbard.....	10,126.48	19,016.98	29,143.46
339	Hudson.....	9,228.13	12,008.27	21,236.40
340	Hull.....	4,144.68	9,624.76	13,769.44
341	Humeston.....	6,879.94	14,184.63	21,064.57
342	Hurstville.....	102.51	471.25	573.76
343	Huxley.....	4,658.36	5,785.96	10,444.32
344	Imogene.....	2,639.10	4,517.24	7,156.34
345	Inwood.....	3,322.53	9,805.28	13,127.81
346	Ionia.....	954.28	1,145.60	2,099.88
347	Ireton.....	9,384.21	9,478.59	18,862.80
348	Irwin.....	2,300.91	2,965.05	5,265.96
349	Jackson Junction.....	266.17	868.41	1,134.58
350	Jamaica.....	3,712.92	2,262.89	5,975.81
351	Janesville.....	4,969.83	3,525.30	8,495.13
352	Jesup.....	7,247.31	5,952.53	13,199.84
353	Jewell Jet. (P. O. Jewell).....	6,507.43	13,801.16	20,308.59
354	Joice.....	494.77	1,809.95	2,304.72
355	Jolley.....	2,347.49	1,113.85	3,461.34
356	Kalona.....	3,327.28	9,070.30	12,397.58
357	Kamrar.....	4,101.46	2,604.77	6,706.23
358	Kanawha.....	1,232.86	8,563.23	9,796.09
359	Kellerton.....	2,328.22	4,436.12	6,764.34
360	Kelley.....	2,345.93	3,641.68	5,987.61
361	Kellogg.....	3,714.20	4,709.28	8,423.48
362	Kensett.....	270.77	4,100.54	4,371.31
363	Kent.....	1,412.56	829.79	2,242.35
364	Keosauqua.....	1,322.89	6,111.14	7,434.03
365	Keota.....	2,655.22	23,356.33	26,011.55
366	Keswick.....	1,980.91	931.34	2,912.25
367	Keystone.....	3,787.87	7,902.41	11,690.28
368	Kimballton.....	5,142.01	10,741.91	15,883.92
369	Kingsley.....	21,141.02	12,003.03	33,144.05
370	Kinross.....	378.74	432.69	811.43

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
1,958.20	8.41	1,966.61		1,966.61	1,530.58	309
580.09		580.09		580.09	653.24	310
1,900.48		1,900.48		1,900.48	2,503.29	311
848.83		848.83		848.83	2,732.08	312
991.89		991.89		991.89	104.12	313
4,129.93		4,129.93		4,129.93	384.96	314
4,127.23	12.25	4,139.48	12.25	4,127.23	1,936.78	315
704.96		704.96		704.96	765.92	316
62,132.09	87.06	62,219.15	403.63	61,815.52	2,016.70	317
475.23		475.23	40.25	434.98	27.62	318
922.16		922.16		922.16	.10	319
7,586.48		7,586.48		7,586.48	688.93	320
5,678.70	73.71	5,752.41		5,752.41	4,141.28	321
8,278.08		8,278.08		8,278.08	365.15	322
640.13		640.13		640.13	355.34	323
1,612.85		1,612.85		1,612.85	426.72	324
5,997.22	2,000.00	7,997.22	1,050.00	6,947.22	1,382.26	325
1,010.55	151.50	1,162.05	68.56	1,093.49	857.27	326
284.49		284.49		284.49	1,197.42	327
2,485.51		2,485.51		2,485.51	373.39	328
1,311.87	13.60	1,325.47		1,325.47	1,365.46	329
5,752.43		5,752.43		5,752.43	5,540.42	330
893.75		893.75		893.75	1,004.49	331
30,743.47		30,743.47	19.65	30,723.82	13,750.99	332
3,107.82		3,107.82		3,107.82	314.62	333
						334
7,200.76	1,370.84	8,571.60	1,009.82	7,561.78	3,088.35	335
2,757.85		2,757.85	16.91	2,740.94	906.99	336
6,543.39		6,543.39	17.00	6,526.39	3,387.21	337
21,764.46		21,764.46	26.77	21,737.69	7,405.77	338
11,540.70	13.75	11,554.45		11,554.45	9,681.95	339
8,665.18		8,665.18	8.89	8,656.29	5,113.15	340
13,060.68	2,187.64	15,248.32	1,267.32	13,981.00	7,083.57	341
547.50		547.50		547.50	26.26	342
4,530.58		4,530.58		4,530.58	5,913.74	343
4,552.41		4,552.41		4,552.41	2,603.93	344
10,044.18	2.50	10,046.68		10,046.68	3,081.13	345
1,930.90		1,930.90	20.25	1,910.65	189.23	346
10,298.12	568.82	10,866.94	832.05	10,034.89	8,827.91	347
2,258.79		2,258.79		2,258.79	3,007.17	348
720.16		720.16		720.16	414.42	349
2,191.88		2,191.88		2,191.88	3,783.93	350
2,914.32		2,914.32		2,914.32	5,580.81	351
6,296.50		6,296.50	6.95	6,289.55	6,910.29	352
12,585.13	16.34	12,601.52	63.72	12,537.80	7,770.79	353
2,455.55		2,455.55	355.50	2,100.05	204.67	354
971.71	13.00	984.71	15.00	969.71	2,491.63	355
7,758.42	2,356.63	10,115.05	1,350.95	8,755.10	3,642.48	356
3,323.98		3,323.98		3,323.98	3,382.25	357
10,221.90	1,643.61	11,865.51	3,769.03	8,096.48	1,699.61	358
3,786.27	312.00	4,098.27	12.00	4,086.27	2,678.07	359
3,359.70		3,359.70		3,359.70	2,627.91	360
4,458.81		4,458.81		4,458.81	3,964.67	361
3,499.82	342.00	3,841.82		3,841.82	529.49	362
556.29		556.29		556.29	1,686.06	363
5,564.26		5,564.26		5,564.26	1,869.77	364
22,869.23	211.01	23,080.24	32.25	23,047.99	2,963.56	365
1,022.34		1,022.34		1,022.34	1,889.01	366
5,307.72		5,307.72		5,307.72	6,382.56	367
12,194.10	1.35	12,195.45	.60	12,194.85	3,689.07	368
21,403.01		21,403.01		21,403.01	11,741.04	369
514.69		514.69		514.69	296.74	370

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
371	Kirkman	2,084.30	1,307.08	3,391.38
372	Kirksville	188.99	895.72	1,084.71
373	Kiron	1,344.66	1,756.22	3,100.88
374	Klemmie	1,846.66	7,024.42	8,871.08
375	Knierim	3,650.93	1,480.78	5,131.71
376	Lacona	1,508.22	2,220.70	3,728.92
377	Ladora	9,384.47	6,693.16	16,077.63
378	Lakota	2,594.34	4,852.69	7,447.03
379	Lake Mills	8,261.33	88,652.10	96,913.43
380	Lake Park	6,688.37	10,947.38	17,635.75
381	Lake View	10,804.62	38,613.88	49,418.50
382	Lamoni	1,652.00	18,454.91	20,106.91
383	Lamont	2,112.94	2,396.94	4,509.88
384	Lamotte			
385	Lanesboro	38.82	1,767.80	1,806.62
386	Lansing	3,905.77	16,002.78	19,908.55
387	La Porte City	20,996.76	45,903.07	66,899.83
388	Larchwood	4,337.07	9,971.37	14,308.44
389	Larrabee	2,795.14	7,829.90	10,625.04
390	Latimer	4,345.27	2,240.13	6,585.40
391	Laurel	1,040.82	786.61	1,827.43
392	Laurens	20,562.33	27,098.92	47,661.25
393	Lawler	3,846.68	9,940.21	13,786.89
394	Lawton	465.96	1,673.92	2,139.88
395	Le Claire	9.16	3,850.78	3,859.94
396	Ledyard	2,491.34	2,674.80	5,166.14
397	Le Grand	1,176.09	1,190.51	2,366.60
398	Lehigh	692.36	15,300.71	15,993.07
399	Leighton	42.43	414.10	456.53
400	Leland	2,348.59	1,382.14	3,730.73
401	Lenox	4,456.45	35,847.32	40,303.77
402	Le Roy	49.06	442.08	491.14
403	Lester	1,791.56	2,907.85	4,699.41
404	Letts	3,584.39	2,063.81	5,648.20
405	Lewis	2,417.39	6,421.41	8,838.80
406	Libertyville	1,148.49	1,116.52	2,265.01
407	Lidderdale	2,373.68	2,364.59	4,738.27
408	Lime Springs	542.62	4,507.05	5,049.67
409	Lincoln	6,322.09	2,654.56	8,976.65
410	Linden	1,775.45	1,135.54	2,910.99
411	Lineville		1,851.03	1,851.03
412	Linn Grove	811.38	3,632.58	4,443.96
413	Lisbon	3,161.90	13,964.02	17,125.92
414	Liscomb	3,026.77	1,441.79	4,468.56
415	Littleport	58.98	853.52	912.50
416	Little Rock	2,107.05	5,800.75	7,907.80
417	Little Sioux	2,009.08	4,157.36	6,166.44
418	Livermore	5,170.49	15,681.69	20,852.18
419	Lockridge	675.34	2,935.11	3,610.45
420	Logan	3,118.74	19,541.55	22,660.29
421	Lohrville	22,147.41	17,012.98	39,160.39
422	Lone Rock	5,079.77	2,263.16	7,342.93
423	Lone Tree	5,975.41	8,215.13	14,190.54
424	Long Grove	869.14	1,954.40	2,823.54
425	Lorimor	3,998.32	4,194.47	8,192.79
426	Lost Nation	4,747.86	6,532.36	11,280.22
427	Lovilla	1,157.17	2,189.51	3,346.68
428	Lowden	5,005.52	6,583.17	11,588.69
429	Low Moor	108.75	2,353.17	2,461.92
430	Luana	1,484.30	1,771.32	3,255.62
431	Lucas	.98	1,697.14	1,698.12
432	Luther	981.57	1,255.96	2,237.53

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
1,230.29	12.50	1,242.79		1,242.79	2,148.59	371
790.52		790.52		790.52	294.19	372
1,311.39		1,311.39		1,311.39	1,789.49	373
6,308.83		6,308.83		6,308.83	2,562.25	374
1,097.38		1,097.38	17.95	1,079.43	4,052.28	375
2,965.26		2,965.26		2,965.26	763.66	376
4,970.39		4,970.39		4,970.39	11,107.24	377
4,525.18	24.04	4,549.22	23.14	4,526.08	2,920.95	378
86,199.83		86,199.83	17.65	86,182.18	10,731.25	379
11,428.63		11,428.63		11,428.63	6,207.12	380
34,373.65	15.15	34,388.80	13.15	34,375.65	15,042.85	381
15,612.60	2,162.06	17,774.66	2,050.00	15,664.66	4,442.25	382
2,708.84		2,708.84		2,708.84	1,801.04	383
						384
1,085.49		1,085.49		1,085.49	721.13	385
16,068.04		16,068.04		16,068.04	3,840.51	386
37,591.54	2,967.99	40,559.53	17.50	40,542.03	26,357.80	387
8,296.98	590.01	8,886.99	109.38	8,777.61	5,530.83	388
4,040.16		4,040.16	100.00	3,940.16	6,684.88	389
4,117.14		4,117.14		4,117.14	2,468.26	390
1,062.82	1.00	1,063.82	119.08	944.74	882.69	391
25,399.01	160.85	25,559.86	492.27	25,067.59	22,593.66	392
7,943.13	15.00	7,958.13	5.00	7,953.13	5,833.76	393
1,968.93	1,000.00	2,968.93	1,000.00	1,968.93	170.95	394
3,528.70	779.20	4,307.90	610.00	3,697.90	162.04	395
2,617.35	96.85	2,714.20	27.07	2,687.13	2,479.01	396
1,007.46	2.00	1,009.46	1.50	1,007.96	1,358.64	397
11,407.81	1,143.09	12,550.90	978.04	11,572.86	4,420.21	398
395.55	100.00	495.55	205.50	290.05	166.48	399
1,122.21		1,122.21	.50	1,121.71	2,609.02	400
34,389.15	1,898.37	36,287.52	2,933.64	33,353.88	6,949.89	401
375.60		375.60		375.60	115.54	402
3,868.84		3,868.84	5.00	3,863.84	835.57	403
3,859.84		3,859.84		3,859.84	1,788.36	404
5,693.49	387.39	6,080.88	387.39	5,693.49	3,145.31	405
1,213.32	10.50	1,223.82		1,223.82	1,041.19	406
2,229.68	1.05	2,230.73	8.25	2,222.48	2,515.79	407
4,414.45		4,414.45		4,414.45	635.22	408
2,571.57		2,571.57		2,571.57	6,405.08	409
1,560.77		1,560.77		1,560.77	1,350.22	410
2,118.17	531.67	2,649.84	825.56	1,824.28	26.75	411
4,436.78		4,436.78		4,436.78	7.18	412
11,752.39	3,823.15	15,575.54	3,825.08	11,750.46	5,375.46	413
1,380.55		1,380.55		1,380.55	3,088.01	414
620.36	232.47	852.83		852.83	59.67	415
6,073.58	1,863.64	7,937.22	1,863.64	6,073.58	1,834.22	416
4,667.09		4,667.09		4,667.09	1,499.35	417
17,008.18	194.53	17,202.71		17,202.71	3,649.47	418
3,538.64		3,538.64		3,538.64	71.81	419
20,039.59		20,039.59		20,039.59	2,620.70	420
15,069.10	272.63	15,341.73	404.60	14,937.13	24,223.26	421
2,331.46		2,331.46		2,331.46	5,011.47	422
9,881.26	285.00	10,166.26	2,720.22	7,446.04	6,744.50	423
1,827.69	150.70	1,978.39	88.87	1,889.52	934.02	424
4,482.52		4,482.52		4,482.52	3,710.27	425
5,245.41		5,245.41		5,245.41	6,034.81	426
1,885.62		1,885.62		1,885.62	1,461.06	427
6,474.06	134.00	6,608.06	386.07	6,221.99	5,366.70	428
2,367.45		2,367.45		2,367.45	94.47	429
1,746.43		1,746.43		1,746.43	1,509.19	430
2,328.68	23.17	2,351.85	654.25	1,697.60	.52	431
985.90		985.90		985.90	1,251.63	432

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
433	Lu Verne	1,520.61	4,550.91	6,071.52
434	Luxemburg (P. O. N. Vienna)	1,106.59	625.95	1,732.54
435	Luzerne	627.72	869.73	1,497.45
436	Lynnville	453.42	1,303.13	1,756.55
437	Lytton	4,824.66	5,647.97	10,472.63
438	Macedonia	897.85	3,558.55	4,456.40
439	Macksburg	705.94	475.89	1,181.83
440	Magnolia	147.84	835.54	983.38
441	Malcolm	2,993.02	2,977.10	5,970.12
442	Mallard	2,237.65	3,794.99	6,032.64
443	Maloy	361.51	267.12	628.63
444	Malvern	9,117.01	20,120.33	29,237.34
445	Manilla	5,664.09	27,358.20	33,022.29
446	Manly	3,403.13	8,472.84	11,875.97
447	Manning	11,481.37	174,042.12	185,523.49
448	Manson	41,205.57	33,831.79	75,037.36
449	Mapleton	6,259.50	54,671.48	60,930.98
450	Marathon	11,457.23	16,825.58	28,282.81
451	Marble Rock	7,662.67	4,482.24	12,144.91
452	Marcus	10,440.67	15,311.69	25,752.36
453	Marne	2,247.45	3,496.04	5,743.49
454	Marquette	3,153.75	10,950.44	14,104.19
455	Martelle	1,303.76	3,404.86	4,708.62
456	Martinsburg	481.76	604.53	1,086.29
457	Martensdale	897.73	563.02	1,460.75
458	Marysville	108.25	153.14	261.39
459	Masonville	637.80	1,055.02	1,692.82
460	Massena	1,302.59	5,647.10	6,949.69
461	Matlock	1,185.05	1,163.83	2,348.88
462	Maurice	2,718.91	4,267.57	6,986.48
463	Maxwell	4,310.26	7,067.36	11,377.62
464	Maynard	2,725.35	3,301.67	6,027.02
465	Maysville (Walcott P. O.)	459.80	380.17	839.97
466	McCallsburg	4,678.31	988.20	5,666.51
467	McCausland	119.00	712.52	831.52
468	McClelland	991.96	2,022.37	3,014.33
469	McGregor	5,798.56	24,793.78	30,592.34
470	McIntire	433.11	1,522.51	1,955.62
471	Mechanicsville	16,702.52	5,749.35	22,451.87
472	Mediapolis	11,028.21	7,240.23	18,268.44
473	Melbourne	3,982.64	3,429.34	7,411.98
474	Melcher	2,522.37	4,450.42	6,972.79
475	Melrose	925.29	4,536.63	5,461.92
476	Melvin	5,917.62	4,122.96	10,040.58
477	Menlo	1,292.88	2,245.93	3,538.81
478	Meriden	557.99	1,060.72	1,618.71
479	Merrill	3,416.97	8,216.25	11,633.22
480	Meservey	1,074.48	1,675.30	2,749.78
481	Middletown	973.81	586.82	1,560.63
482	Miles	1,716.64	2,656.20	4,372.84
483	Milford	16,702.29	39,135.57	55,837.86
484	Millersburg	158.03	975.28	1,133.31
485	Millerton	287.80	401.50	689.30
486	Milo	2,376.19	9,488.05	11,864.24
487	Milton	3,439.43	4,853.00	8,292.43
488	Minburn	2,239.90	1,080.35	3,320.25
489	Minden	1,892.69	3,863.69	5,756.38
490	Mingo	278.25	728.84	1,007.09
491	Mitchell	355.79	205.33	561.12
492	Mitchellville	8,137.79	6,389.40	14,527.19
493	Modale	2,043.50	3,333.38	5,376.88
494	Mondamin	5,519.55	5,107.52	10,627.07

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
4,060.62	35.61	4,096.23	42.54	4,053.69	2,017.83	433
473.23		473.23	118.90	354.33	1,378.21	434
1,043.74		1,043.74		1,043.74	453.71	435
1,412.25		1,412.25		1,412.25	344.30	436
5,151.46		5,151.46		5,151.46	5,321.17	437
3,092.98		3,092.98		3,092.98	1,363.42	438
457.67		457.67		457.67	724.16	439
1,005.34		1,005.34	27.78	977.56	5.82	440
4,921.74		4,921.74	200.00	4,721.74	1,248.38	441
4,100.06	4.00	4,104.06		4,104.06	1,928.58	442
512.19		512.19		512.19	116.44	443
21,656.35	4,300.50	26,016.85	6,161.00	19,855.85	9,381.49	444
30,778.76	1,316.33	32,095.09	1,253.77	30,841.32	2,180.97	445
10,050.41	40.05	10,090.46	192.87	9,897.59	1,978.38	446
169,494.81		169,494.81		169,494.81	16,028.68	447
52,531.32	153.36	52,684.68	11.25	52,673.43	22,363.93	448
57,992.70	974.60	58,967.30	3,577.80	55,389.41	5,541.57	449
18,388.61		18,388.61		18,388.61	9,894.20	450
3,024.43	74.35	3,098.78		3,098.78	9,046.13	451
16,264.92		16,264.92		16,264.92	9,487.44	452
3,128.64		3,128.64		3,128.64	2,614.85	453
11,978.75		11,978.75		11,978.75	2,125.44	454
4,016.59	5.30	4,021.89	965.30	3,056.59	1,652.03	455
554.79		554.79		554.79	531.50	456
984.42		984.42		984.42	476.33	457
134.34		134.34		134.34	127.05	458
1,347.16		1,347.16	5.24	1,341.92	350.90	459
5,227.79		5,227.79		5,227.79	1,721.90	460
753.39		753.39		753.39	1,595.49	461
3,791.57		3,791.57		3,791.57	3,194.91	462
13,376.97		13,376.97	2,822.13	10,554.84	822.78	463
3,533.91		3,533.91		3,533.91	2,493.11	464
622.32		622.32		622.32	217.65	465
1,939.49	4.85	1,944.34	6.62	1,937.72	3,728.79	466
530.85		530.85	7.40	523.45	308.07	467
1,937.03		1,937.03		1,937.03	1,077.30	468
24,575.23	65.71	24,640.94	7,105.85	17,535.09	13,057.25	469
1,247.85	189.88	1,437.73		1,437.73	517.89	470
6,291.71		6,291.71		6,291.71	16,160.16	471
8,108.09	510.10	8,618.19		8,618.19	9,650.25	472
2,908.64		2,908.64		2,908.64	4,413.34	473
4,816.28	688.78	5,505.06	723.18	4,781.88	2,190.91	474
4,661.15		4,661.15		4,661.15	800.77	475
3,428.94		3,428.94		3,428.94	6,611.64	476
2,148.03		2,148.03		2,148.03	1,390.78	477
1,307.94	17.65	1,325.59		1,325.59	293.12	478
8,612.14	8.09	8,620.23		8,620.23	3,012.99	479
1,897.28	.60	1,897.88		1,897.88	851.90	480
712.20		712.20		712.20	848.43	481
3,210.92		3,210.92		3,210.92	1,161.92	482
43,635.90	26.02	43,661.92	503.20	43,158.72	12,679.14	483
773.38		773.38		773.38	359.93	484
449.95		449.95		449.95	239.35	485
9,260.31	500.00	9,760.31	500.00	9,260.31	2,603.93	486
3,718.74	500.00	4,218.74		4,218.74	4,073.69	487
1,085.15		1,085.15		1,085.15	2,235.10	488
4,718.18		4,718.18		4,718.18	1,038.20	489
1,059.29		1,059.29	62.40	996.89	10.20	490
470.51		470.51		470.51	90.61	491
6,609.28		6,609.28		6,609.28	7,917.91	492
3,215.84		3,215.84		3,215.84	2,161.04	493
5,495.98		5,495.98		5,495.98	5,131.09	494

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
495	Moneta	654.97	534.37	1,189.34
496	Monmouth	613.37	1,218.50	1,831.87
497	Monona	12,518.32	22,649.67	35,167.99
498	Monroe	8,297.80	12,421.33	20,719.13
499	Montezuma	3,097.13	14,179.24	17,276.37
500	Montour	231.79	1,872.58	2,104.37
501	Montrose	653.60	1,929.44	2,583.04
502	Moorhead	2,205.21	5,751.51	7,956.72
503	Moorland	771.91	1,027.85	1,799.76
504	Moravia	2,134.61	2,458.57	4,593.18
505	Morley	159.02	464.31	623.33
506	Morning Sun	4,105.60	18,231.56	22,337.16
507	Morrison	347.72	856.32	1,204.04
508	Moulton	3,802.08	41,916.83	45,718.91
509	Mt. Auburn	1,385.53	1,746.03	3,131.56
510	Mt. Ayr	15,219.69	23,720.75	38,940.44
511	Mt. Sterling	891.14	507.32	1,398.46
512	Mt. Union	752.38	770.43	1,522.81
513	Mt. Vernon	6,968.94	25,758.71	32,727.65
514	Moville	5,759.32	11,339.30	17,098.62
515	Murray	990.15	2,758.24	3,748.39
516	Nashua	6,285.53	16,174.07	22,459.60
517	Nemaha	830.85	1,000.80	1,831.65
518	Neola	5,071.32	19,512.93	24,584.25
519	New Albin	5,326.29	5,574.24	10,900.53
520	Newell	5,170.63	18,470.26	23,640.89
521	Newhall	1,730.07	2,847.26	4,577.33
522	New Hartford	2,969.00	3,779.72	6,748.72
523	New Liberty	1,856.16	1,237.30	3,093.46
524	New London	34,306.89	44,292.52	78,599.41
525	New Market	3,342.00	2,637.67	5,979.67
526	New Providence	216.81	698.01	914.82
527	New Sharon	4,701.00	12,709.77	17,470.77
528	New Vienna	582.19	2,695.78	3,277.97
529	New Virginia	1,461.70	1,202.28	2,663.98
530	Nicholas	987.71	2,227.31	3,215.02
531	Nodaway	1,293.52	970.90	2,264.42
532	Nora Springs	3,278.06	8,527.94	11,806.00
533	Northboro	2,517.11	1,000.12	3,517.23
534	North Buena Vista	88.94	515.72	604.66
535	North English	9,062.41	12,830.24	21,892.65
536	North Liberty	463.72	1,092.78	1,556.50
537	North Washington	265.91	767.95	1,033.86
538	Northwood	10,190.07	22,506.11	32,756.18
539	Norwalk	731.92	917.03	1,648.95
540	Norway	9,564.02	4,583.30	14,147.32
541	Numa	215.13	596.28	811.41
542	Oakland	2,995.61	15,350.69	18,346.30
543	Oakville	492.67	1,411.92	1,904.59
544	Ocheyedan	1,564.62	5,688.71	7,253.33
545	Odebolt	8,923.90	18,090.96	27,014.86
546	Ogden	21,653.38	43,286.07	64,939.45
547	Okoboji	203.31	3,764.19	3,967.50
548	Olds	2,415.67	810.16	3,225.83
549	Olin	7,887.97	7,606.46	15,494.43
550	Ollie	1,301.91	904.33	2,206.24
551	Oneida	294.75	42.12	336.87
552	Onslow	2,006.25	2,715.17	4,721.42
553	Orange City	16,351.20	78,172.23	94,523.43
554	Orchard	1,675.68	1,199.96	2,875.64
555	Orient	1,716.92	6,727.62	8,444.54
556	Orleans (P.O. Spirit Lake)	2,288.82	1,896.20	4,185.02

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
567.32		567.32		567.32	622.02	495
1,739.52		1,739.52		1,739.52	92.35	496
18,570.50		18,570.50	5.40	18,565.10	16,002.89	497
10,258.56		10,258.56		10,258.56	10,460.57	498
13,673.10	1,823.01	15,496.11	1,179.17	14,316.94	2,959.43	499
1,500.05		1,500.05		1,500.05	414.32	500
2,181.12		2,181.12		2,181.12	401.92	501
4,722.67		4,722.67		4,722.67	3,234.05	502
1,315.60		1,315.60		1,315.60	484.16	503
2,834.96		2,834.96		2,834.96	1,758.22	504
396.47		396.47		396.47	226.86	505
13,783.47	6,628.58	20,412.05	1,826.81	18,585.24	3,751.92	506
845.22		845.22		845.22	358.82	507
42,165.33		42,165.33		42,165.33	3,553.58	508
1,833.40		1,833.40		1,833.40	1,208.16	509
26,326.52	1.41	26,327.93		26,327.93	12,612.51	510
772.19		772.19		772.19	626.27	511
495.88	500.00	995.88	400.00	595.88	926.93	512
24,456.19		24,456.19		24,456.19	8,271.46	513
13,709.49		13,709.49		13,709.49	3,389.13	514
3,529.24		3,529.24	.75	3,528.49	219.90	515
14,017.67		14,017.67		14,017.67	8,441.93	516
2,032.82		2,032.82	329.48	1,703.34	128.31	517
19,264.14	1,642.39	20,906.53	1,673.13	19,233.40	5,350.85	518
6,481.13		6,481.13		6,481.13	4,419.40	519
24,255.97	510.00	24,765.97	5,015.50	19,750.47	3,890.42	520
3,359.53		3,359.53	82.60	3,276.93	1,300.40	521
4,994.86		4,994.86		4,994.86	1,753.86	522
2,057.45		2,057.45		2,057.45	1,036.01	523
42,189.69	2,897.06	45,086.75	1,391.37	43,695.38	34,904.03	524
3,298.62		3,298.62		3,298.62	2,681.05	525
665.59		665.59		665.59	249.23	526
11,732.07		11,732.07		11,732.07	5,738.70	527
2,471.55		2,471.55		2,471.55	806.42	528
1,799.05	.36	1,799.41	.36	1,799.05	864.93	529
2,483.20		2,483.20		2,483.20	731.82	530
1,503.79		1,503.79		1,503.79	760.63	531
8,519.00	.77	8,519.77		8,519.77	3,286.23	532
1,254.00	264.01	1,518.01		1,518.01	1,999.22	533
549.61		549.61		549.61	55.05	534
12,960.40	2,345.10	15,305.50	1,530.00	13,775.50	8,117.15	535
838.88		838.88		838.88	717.62	536
725.85	12.00	767.85		737.85	296.01	537
27,980.42	1,157.91	29,138.33	6,049.06	23,089.27	9,666.91	538
1,185.57		1,185.57		1,185.57	463.38	539
6,625.67		6,625.67		6,625.67	7,521.65	540
542.23		542.23		542.23	269.18	541
15,256.66	6,241.94	21,498.60	5,135.42	16,363.18	1,983.12	542
1,084.03		1,084.03		1,084.03	820.56	543
4,793.20		4,793.20		4,793.20	2,460.13	544
16,249.07	308.16	16,557.23	76.50	16,480.73	10,534.13	545
49,872.28	117.58	49,989.86	697.02	49,291.94	15,647.51	546
3,043.16	827.80	3,870.96	190.00	3,680.96	286.54	547
922.19		922.19		922.19	2,303.64	548
9,401.31	2.75	9,404.06		9,404.06	6,090.37	549
959.18		959.18		959.18	1,247.06	550
141.27		141.27		141.27	195.60	551
2,098.80		2,098.80		2,098.80	2,622.62	552
86,202.47		86,202.47		86,202.47	8,320.96	553
572.42		572.42		572.42	2,303.22	554
7,758.18		7,758.18		7,758.18	686.36	555
1,885.75	12.00	1,897.75		1,897.75	2,287.27	556

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
557	Ossian	2,733.73	10,605.61	13,339.34
558	Osterdock	142.16	258.40	400.56
559	Oto	3,813.93	3,079.58	6,893.51
560	Ottosen	1,991.44	1,197.48	3,188.92
561	Owasa	145.41	461.78	607.19
562	Oxford	666.91	8,453.76	9,120.67
563	Oxford Junction	8,619.62	8,511.35	17,130.97
564	Oyens	581.67	1,219.11	1,800.78
565	Pacific Junction	1,237.46	1,222.08	2,459.54
566	Packwood	323.40	837.30	1,160.70
567	Palmer	3,767.41	3,638.17	7,405.58
568	Palo	571.59	717.06	1,288.65
569	Panama	2,901.30	8,629.63	11,530.93
570	Panora	7,778.69	24,315.95	32,094.64
571	Parkersburg	4,316.42	18,993.43	23,309.85
572	Parnell	1,242.46	1,829.71	3,072.17
573	Paton	1,782.66	11,623.92	13,406.58
574	Patterson	470.82	378.89	849.71
575	Paullina	4,123.14	30,808.19	34,931.33
576	Peosta	494.19	250.00	744.19
577	Persia	4,392.91	3,790.10	8,183.01
578	Peru	1,240.64	1,140.05	2,380.69
579	Peterson	7,118.17	10,199.61	17,317.78
580	Pierson	95.61	4,934.17	5,029.78
581	Pilot Mound	3,685.97	2,822.76	6,508.73
582	Pioneer	1,092.89	571.89	1,664.78
583	Pisgah	1,804.08	2,134.82	3,938.90
584	Plainsfield	1,416.58	1,983.81	3,400.39
585	Plainsview (Rural Route 3, Walcott)	127.31	160.00	287.31
586	Plano	842.10	754.03	1,596.13
587	Pleasanton	466.38	451.90	918.28
588	Pleasant Plain	86.91	268.04	354.95
589	Pleasantville	951.53	11,482.73	12,434.26
590	Plover	2,798.15	2,186.89	4,985.04
591	Plymouth			
592	Pocahontas	18,944.44	53,208.60	72,153.04
593	Poik City	616.64	1,290.76	1,907.40
594	Pomeroy	27,364.50	33,256.75	60,621.25
595	Popejoy	2,012.34	2,193.72	4,206.06
596	Portsmouth	1,101.24	3,024.83	4,126.07
597	Postville	12,426.52	35,210.00	47,636.52
598	Prairieburg	786.11	1,092.33	1,878.44
599	Prairie City	4,112.88	5,997.17	10,110.05
600	Prescott	604.98	2,037.16	2,642.14
601	Preston	15,305.47	25,455.60	40,761.07
602	Primghar	13,186.36	13,247.34	26,433.70
603	Princeton	627.78	1,358.24	1,986.02
604	Promise City	806.09	733.13	1,539.22
605	Protivin	2,007.36	2,189.73	4,197.09
606	Pulaski	1,368.44	1,056.05	2,424.49
607	Quasqueton	473.55	1,381.60	1,855.15
608	Quincy	3,749.58	2,759.40	6,508.98
609	Radcliffe	6,163.62	6,009.58	12,173.20
610	Rake	2,007.24	3,054.24	5,061.48
611	Ralston	754.99	1,362.29	2,117.28
612	Randalla	567.04	496.78	1,063.82
613	Randolph	3,487.98	7,793.20	11,281.18
614	Rathbun	241.87	438.80	680.67
615	Readlyn	3,828.97	14,514.09	18,343.06
616	Reasnor	905.95	905.08	1,811.03
617	Redding	483.95	487.48	971.43
618	Redfield	13,062.12	16,892.61	29,954.73

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
11,085.36		11,085.36		11,085.36	2,253.98	557
256.89		256.89		256.89	143.67	558
2,337.24	1,205.92	3,543.16	273.59	3,269.57	3,623.04	559
921.57		921.57		921.57	2,267.35	560
456.60		456.60		456.60	150.59	561
7,564.04	4.70	7,569.64		7,569.64	1,551.03	562
6,158.45	513.60	6,672.14	513.69	6,158.45	10,972.52	563
884.27		884.27		884.27	916.51	564
1,712.04		1,712.04	1.00	1,711.04	748.50	565
780.69		780.69		780.69	380.01	566
6,041.85		6,041.85		6,041.85	1,363.73	567
588.71		588.71		588.71	699.94	568
10,209.84	219.75	10,429.59	270.63	10,158.96	1,371.97	569
27,473.40		27,473.40		27,473.40	4,621.24	570
17,541.12	1,260.00	18,801.12	1,522.95	17,278.17	6,031.68	571
2,107.22	425.80	2,533.02	11.00	2,522.02	550.15	572
8,933.89		8,933.89		8,933.89	4,472.69	573
250.46	168.66	419.12	100.00	319.12	530.59	574
30,597.49	2.09	30,599.58	14.52	30,585.06	4,346.27	575
210.00		210.00		210.00	534.19	576
3,220.56	91.42	3,311.98	44.21	3,267.77	4,915.24	577
1,335.91		1,335.91		1,335.91	1,044.78	578
13,738.29		13,738.29		13,738.29	3,579.49	579
3,863.44	121.05	3,984.49	180.00	3,804.49	1,225.29	580
5,300.38	6.00	5,306.38	32.70	5,273.68	1,235.05	581
588.91		588.91		588.91	1,075.87	582
3,001.72		3,001.72	3.89	2,997.83	941.07	583
1,350.88		1,350.88		1,350.88	2,049.51	584
176.47		176.47		176.47	110.84	585
362.82		362.82		362.82	1,233.31	586
569.29		569.29		569.29	348.99	587
154.34		154.34		154.34	200.61	588
10,610.42		10,610.42	34.50	10,575.92	1,858.34	589
3,087.00		3,087.00		3,087.00	1,898.04	590
						591
57,530.35	1,088.68	58,619.03	3,082.60	55,536.43	16,616.61	592
1,248.83		1,248.83		1,248.83	658.57	593
39,387.19		39,387.19		39,387.19	21,234.06	594
2,216.37	50.00	2,266.37		2,266.37	1,939.69	595
2,544.79		2,544.79		2,544.79	1,581.28	596
30,675.39		30,675.39		30,675.39	16,961.13	597
1,125.93	10.70	1,136.63	18.17	1,118.46	759.98	598
5,652.19		5,652.19		5,652.19	4,457.86	599
1,717.63		1,717.63		1,717.63	924.51	600
25,974.52	114.32	26,088.84	194.71	25,894.13	14,866.94	601
13,481.23	1.56	13,482.79	300.00	13,182.79	13,250.91	602
1,713.84		1,713.84		1,713.84	272.18	603
673.45		673.45		673.45	865.77	604
2,614.72	137.89	2,752.61	38.87	2,713.74	1,483.35	605
1,861.04		1,861.04		1,861.04	563.45	606
1,177.44	28.37	1,205.81	3.00	1,202.81	652.34	607
2,677.16		2,677.16		2,677.16	3,831.82	608
5,496.45	265.74	5,762.19	120.15	5,642.04	6,531.16	609
3,464.06		3,464.06		3,464.06	1,597.42	610
1,037.07	173.34	1,210.41	201.27	1,009.14	1,108.14	611
502.21		502.21		502.21	561.61	612
8,098.15	20.00	8,118.15		8,118.15	3,163.03	613
476.05		476.05		476.05	204.62	614
13,751.06	2,522.05	16,273.11	1,400.00	14,873.11	3,469.95	615
1,624.62		1,624.62		1,624.62	186.41	616
497.40		497.40		497.40	474.03	617
17,534.29		17,534.29		17,534.29	12,420.44	618

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
619	Reinbeck	14,703.58	33,988.01	48,691.59
620	Rembrandt	1,708.74	3,120.13	4,828.87
621	Remsen	5,495.03	46,461.32	51,956.35
622	Renwick	9,829.96	17,404.49	27,234.45
623	Rhodes	5,321.67	2,958.55	8,280.22
624	Riceville	3,336.00	7,716.58	11,052.58
625	Richland	996.57	2,325.47	3,322.04
626	Ricketts	1,620.47	2,471.45	4,091.92
627	Ridgeway	4,895.86	3,181.85	8,077.71
628	Rinard	905.23	218.55	1,123.78
629	Ringsted	5,227.27	5,466.55	10,693.82
630	Rippey	10,414.30	3,361.87	13,776.17
631	Riverside	3,440.19	9,119.54	12,559.73
632	Riverside (Dubuque Co.)			
633	Riverton	2,954.15	2,183.27	5,137.42
634	Robins	966.36	372.98	1,339.34
635	Rock Falls	293.15	542.06	835.21
636	Rockford	6,293.94	27,552.97	33,846.91
637	Rock Valley	7,085.87	12,344.86	19,430.73
638	Rockwell	1,895.40	8,868.97	10,764.37
639	Rodman	834.69	951.07	1,785.76
640	Rodney	533.94	462.15	996.09
641	Roland	4,370.57	24,886.17	29,256.74
642	Rolfe	4,406.29	23,740.83	28,147.12
643	Rome	116.14	214.69	330.83
644	Rose Hill	643.12	806.14	1,449.26
645	Rossie			
646	Rowan	606.94	1,089.03	1,695.97
647	Rowley	115.76	1,182.10	1,297.86
648	Royal	301.49	5,519.00	5,820.49
649	Rudd	4,689.98	5,115.31	9,805.29
650	Runnells	1,916.10	771.09	2,687.19
651	Russell	1,253.75	2,248.88	3,502.63
652	Ruthven	2,416.61	11,177.01	13,593.62
653	Rutland	1,035.41	1,280.99	2,316.40
654	Ryan			
655	St. Ansgar	2,794.46	11,906.11	14,700.57
656	St. Anthony	345.34	870.24	1,215.58
657	St. Charles	687.86	1,769.78	2,457.64
658	St. Lucas	630.27	238.28	868.55
659	St. Marys	796.01	428.55	1,224.56
660	St. Olaf	1,369.99	2,017.50	3,387.49
661	St. Paul (Rid. W. Point)	449.36	561.50	1,010.86
662	Sabula	3,852.96	9,431.92	13,284.88
663	Sageville	134.37	821.00	955.37
664	Salem	1,198.88	2,574.05	3,772.93
665	Salix	1,492.90	2,055.22	3,548.12
666	Sanborn	3,522.28	16,816.40	20,338.68
667	Sandyville (via Milo Rfd.)	238.89	204.35	443.24
668	Searville	1,377.09	1,230.87	2,607.96
669	Schaller	11,817.78	10,286.34	22,104.12
670	Schleswig	18,338.77	17,050.50	35,389.27
671	Seranton	11,325.83	10,098.63	21,424.46
672	Searsboro	632.03	481.69	1,113.72
673	Sergeant Bluff	1,357.73	14,737.68	16,095.41
674	Shambaugh	805.75	703.33	1,509.08
675	Shannon City	1,151.76	649.63	1,801.39
676	Sharpsburg	1,577.16	836.04	2,413.20
677	Sheffield	5,046.33	19,004.24	24,050.57
678	Shelby	15,079.29	20,819.57	35,898.86
679	Sheldahl			
680	Sherrill	115.23	321.00	436.23

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
32,718.66	6.45	32,725.11		32,725.11	15,966.48	619
3,195.63	1,371.56	4,567.19	833.12	3,734.07	1,094.80	620
43,397.37	2,540.43	45,937.80	12.50	45,925.30	6,031.05	621
14,740.26		14,740.26		14,740.26	12,494.19	622
3,243.44	28.85	3,272.29		3,272.29	5,007.93	623
7,522.74	291.38	7,814.12	288.43	7,525.69	3,526.89	624
2,001.55		2,001.55		2,001.55	1,320.49	625
2,449.12		2,449.12		2,449.12	1,642.80	626
3,782.29		3,782.29		3,782.29	4,295.42	627
339.29		339.29		339.29	784.49	628
7,322.52	1.50	7,324.02	567.25	6,756.77	3,937.05	629
2,278.17		2,278.17		2,278.17	11,498.00	630
13,744.24		13,744.24	2,784.00	10,960.24	1,599.49	631
						632
2,164.16		2,164.16		2,164.16	2,973.26	633
271.50		271.50		271.50	1,067.84	634
483.46		483.46		483.46	351.75	635
28,573.29	790.63	29,363.92		29,363.92	4,482.99	636
13,400.94		13,400.94		13,400.94	6,029.79	637
8,443.65	5.53	8,449.18	9.00	8,439.58	2,324.79	638
786.84		786.84		786.84	998.92	639
460.38	79.24	539.62	3.00	536.62	459.47	640
22,208.00	1,855.99	24,063.99	1.32	24,062.67	5,194.07	641
23,487.60	1,153.64	24,641.24	1,016.74	23,624.50	4,522.62	642
233.75		233.75		233.75	97.08	643
657.00		657.00		657.00	792.26	644
						645
1,001.12		1,001.12		1,001.12	694.85	646
879.19		879.19		879.19	418.67	647
7,203.75		7,203.75	1,500.00	5,703.75	116.74	648
3,722.10		3,722.10		3,722.10	6,083.19	649
1,089.65		1,089.65		1,089.65	1,597.54	650
2,769.23		2,769.23		2,769.23	733.40	651
11,108.83		11,108.83	709.48	10,399.35	3,194.27	652
1,044.95		1,044.95		1,044.95	1,271.45	653
						654
12,791.55	5.83	12,797.38	1.95	12,795.43	1,905.14	655
508.15		508.15		508.15	707.43	656
1,590.28	600.00	2,190.28		2,190.28	267.36	657
224.82		224.82		224.82	643.73	658
584.64		584.64		584.64	639.92	659
1,257.89		1,257.89		1,257.89	2,129.60	660
211.59		211.59		211.59	799.27	661
8,301.68		8,301.68		8,301.68	4,983.20	662
786.25		786.25		786.25	169.12	663
2,735.74		2,735.74		2,735.74	1,037.19	664
2,404.75	840.00	3,244.75	750.00	2,494.75	1,053.37	665
13,907.65	1,716.24	15,623.89	1,166.21	14,457.68	5,881.00	666
349.08		349.08		349.08	94.16	667
1,595.68		1,595.68		1,595.68	1,012.28	668
8,916.98		8,916.98		8,916.98	13,187.14	669
12,944.36		12,944.36		12,944.36	22,444.91	670
10,416.55	525.00	10,941.55	10.20	10,931.35	10,493.11	671
655.20		655.20		655.20	458.52	672
11,479.25	12.51	11,491.76	458.75	11,033.01	5,062.40	673
872.43		872.43		872.43	636.65	674
999.01		999.01		999.01	802.38	675
1,129.10		1,129.10	2.00	1,127.10	1,286.10	676
18,341.33	1,490.00	19,831.33		19,831.33	4,219.24	677
21,472.47		21,472.47		21,472.47	14,426.39	678
						679
293.20		293.20		293.20	143.03	680

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
681	Shell Rock	1,250.20	6,097.46	7,347.66
682	Shellsburg	3,612.14	4,046.18	7,658.32
683	Sibley	22,437.62	124,298.62	146,736.24
684	Sidney	5,379.24	10,654.48	16,033.72
685	Silver City	64.32	1,255.54	1,319.86
686	Sioux Center	746.84	18,914.78	19,661.62
687	Sioux Rapids	8,714.76	17,009.23	25,723.99
688	Slater	1,590.08	4,292.25	5,882.33
689	Sloan	2,443.14	6,887.28	9,330.42
690	Smithland	20.79	3,515.70†	3,494.91
691	Soldier	3,950.67	2,159.51	6,110.18
692	Solon	9,123.53	6,241.01	15,364.54
693	Somers	1,404.99	965.24	2,370.23
694	South English	711.45	1,157.34	1,868.79
695	Spillville			
696	Spirit Lake	39,096.30	42,245.64	81,341.94
697	Spragueville	1,127.71	674.33	1,802.04
698	Springbrook	471.08	296.17	767.25
699	Spring Hill	52.34	63.76	116.10
700	Springville	1,153.09	30,661.18	31,814.27
701	Stacyville	6,348.89	4,802.14	11,151.03
702	Stanhope	3,038.56	13,335.43	16,373.99
703	Stanley	246.10	428.32	674.42
704	Stanton	2,714.31	6,339.68	9,053.99
705	Stanwood	2,401.14	6,609.29	9,010.43
706	State Center	40,071.34	41,819.18	81,890.52
707	Steamboat Rock	913.30	1,832.50	2,745.80
708	Stockport		1,998.16	1,998.16
709	Stockton	731.12	644.64	1,375.76
710	Story City	57,938.34	53,946.33	111,884.67
711	Stout	1,385.15	591.34	1,976.49
712	Stratford	10,504.33	19,324.36	29,828.69
713	Strawberry Point	26,237.17	30,580.99	56,818.16
714	Struble	1,556.06	1,032.00	2,588.06
715	Sully	969.71	3,570.07	4,539.78
716	Sumner	32,600.87	49,494.07	82,094.94
717	Superior	7,603.73	1,729.79	9,333.52
718	Sutherland	3,832.68	14,794.74	18,627.42
719	Swaledale	47.24	1,010.45	1,057.69
720	Swan	394.75	695.27	1,090.02
721	Swea City	3,569.10	11,627.44	15,196.54
722	Swisher	1,778.04	658.74	2,436.78
723	Tabor	15,253.00	17,092.00	32,345.00
724	Templeton	3,103.70	3,648.63	6,752.33
725	Tennant	3,026.04	2,055.57	5,081.61
726	Terrill	2,904.82	6,358.72	9,263.54
727	Thayer	487.25	431.82	919.07
728	Thompson	3,824.45	4,510.68	8,335.13
729	Thor	1,218.39	2,769.60	3,987.99
730	Thornburg	491.21	437.59	928.80
731	Thornton	2,277.91	2,355.33	4,633.24
732	Thurman	1,853.14	1,570.27	3,423.41
733	Tiffin	103.00	1,534.75	1,637.75
734	Tingley	1,175.63	1,074.33	2,249.96
735	Titonka	40.94	5,247.19	5,288.13
736	Toronto	686.36	1,007.00	1,693.36
737	Traer	33,416.71	77,814.86	111,231.57
738	Treynor	4,044.05	2,804.68	6,848.73
739	Tripoli	5,528.19	9,253.86	14,782.05
740	Truesdale	81.63	2,401.46	2,483.09
741	Truro	696.64	2,158.07	2,854.71
742	Turin	375.14	907.51	1,282.65

†Overdraft.

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
4,163.46		4,163.46	.60	4,162.86	3,184.80	681
3,855.86	9.16	3,365.02	9.00	3,356.02	4,302.30	682
105,995.54	12.50	106,008.04	3.60	106,004.44	40,731.80	683
11,112.60	2,909.92	14,022.52	3,804.63	10,217.89	5,815.83	684
1,382.25		1,382.25	122.11	1,260.14	59.72	685
16,053.22	3,590.41	19,643.63	1,810.22	18,333.41	1,328.21	686
23,767.45	35.00	23,802.45	513.28	23,289.17	2,434.82	687
3,588.61	5.48	3,594.09	54.91	3,539.18	2,343.15	688
7,138.25		7,138.25		7,138.25	2,192.17	689
2,990.20		2,990.20		2,990.20	504.71	690
2,939.49		2,939.49		2,939.49	3,170.69	691
5,173.45		5,173.45		5,173.45	10,191.09	692
776.84		776.84		776.84	1,593.39	693
2,045.33		2,045.33	348.64	1,696.69	172.10	694
						695
36,567.37	1,205.26	37,772.63	6.24	37,766.39	43,575.55	696
1,186.58		1,186.58		1,186.58	615.46	697
697.01		697.01		697.01	70.24	698
102.35		102.35		102.35	13.75	699
30,431.09		30,431.09		30,431.09	1,383.18	700
9,703.26	2.75	9,706.11		9,706.11	1,444.92	701
14,644.85		14,644.85	81.00	14,563.85	1,810.14	702
599.34		599.34		599.34	75.08	703
8,034.99	1,761.58	9,796.57	1,886.69	7,909.88	1,144.11	704
6,440.72	19.58	6,460.30	53.28	6,407.02	2,603.41	705
56,326.78	1,488.69	57,815.47	297.24	57,518.23	24,372.29	706
1,850.90		1,850.90		1,850.90	894.90	707
2,560.92	138.19	2,699.11	700.00	1,999.11	9.05	708
755.12		755.12		755.12	620.64	709
83,331.37	136.55	83,467.92	413.88	83,054.04	28,830.63	710
775.97		775.97		775.97	1,200.52	711
16,457.51	31.97	16,489.48	160.13	16,329.35	13,499.34	712
49,556.30	109.88	49,666.18	159.19	49,506.99	7,311.17	713
693.26		693.26		693.26	1,894.80	714
3,808.02		3,808.02		3,808.02	731.76	715
62,182.26		62,182.26		62,182.26	19,912.68	716
1,183.23		1,183.23	1.00	1,182.23	8,151.29	717
13,769.09		13,769.09		13,769.09	4,858.33	718
823.81		823.81		823.81	233.88	719
450.84		450.84		450.84	639.18	720
13,031.42	79.01	13,110.43	1,579.10	11,531.33	3,665.21	721
340.86		340.86		340.86	2,005.92	722
14,721.00	5,075.00	19,796.00	4,545.00	15,251.00	17,094.00	723
4,206.93		4,206.93		4,206.93	2,545.40	724
1,356.11	2.40	1,358.51	2.40	1,356.11	3,725.50	725
5,190.91		5,190.91		5,190.91	4,072.63	726
455.37		455.37	2.96	452.41	466.66	727
6,893.08	81.00	6,974.08		6,974.08	1,361.05	728
1,581.42	1,310.90	2,892.32	700.00	2,192.32	1,795.67	729
340.37		340.37		340.37	588.43	730
1,652.82		1,652.82		1,652.82	2,980.42	731
2,091.83	7.50	2,099.33	7.50	2,091.83	1,331.58	732
1,416.57		1,416.57		1,416.57	221.18	733
1,548.76	7.27	1,556.03	3.56	1,552.47	697.49	734
5,256.55	1,694.53	6,951.08	2,284.03	4,667.05	621.08	735
844.31		844.31		844.31	849.05	736
88,032.32	8,031.32	96,063.64	9,014.22	87,049.42	24,182.15	737
2,094.29	19.70	2,113.99	32.86	2,081.13	4,767.60	738
8,455.22	.90	8,456.12	53.20	8,402.92	6,379.13	739
1,182.98		1,182.98		1,182.98	1,300.11	740
2,548.99		2,548.99		2,548.99	305.72	741
656.19		656.19		656.19	626.46	742

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
743	Udell	686.09	371.28	1,057.37
744	Underwood	2,768.39	2,771.51	5,539.90
745	Union	2,204.49	3,050.70	5,255.19
746	Unionville	281.43	702.18	983.61
747	University Park	1,022.88	1,358.88	2,381.76
748	Urbana	1,466.26	6,066.23	7,532.49
749	Urbandale (D. M. Rfd.)	2,320.84	5,185.79	7,506.63
750	Ute	2,786.74	7,762.18	10,548.92
751	Vail	1,151.41	24,046.74	25,198.15
752	Valeria	2.90	191.00	193.90
753	Van Horne	13,231.65	14,844.05	28,075.70
754	Van Meter	875.70	1,295.44	2,171.14
755	Van Wert	902.69	935.38	1,838.07
756	Varina	36.90	1,530.21	1,567.11
757	Victor	2,100.26	7,384.10	9,484.36
758	Vincent	1,705.22	1,274.77	2,979.99
759	Vining	1,814.31	1,214.49	3,028.80
760	Volga City			
761	Wadena	2,321.46	1,333.45	3,654.91
762	Wabpeton	9.54	1,001.55	1,011.09
763	Walcott	5,626.43	4,985.25	10,611.68
764	Walker	3,936.35	2,990.15	6,856.50
765	Wallingford	4,766.24	640.62	5,406.86
766	Wall Lake	27,404.24	25,237.61	52,641.85
767	Walnut	10,483.26	23,496.70	33,979.96
768	Wapello	13,095.08	15,538.59	28,633.67
769	Washta	5,343.24	3,251.90	8,595.14
770	Waterville	2,510.30	880.37	3,390.67
771	Waucoma	2,209.05	2,418.92	4,627.97
772	Waukeg	14,305.69	11,207.45	25,513.14
773	Wayland	448.38	3,626.32	4,074.70
774	Webb	2,062.26	651.37	2,713.63
775	Webster	1,301.22	436.06	1,737.28
776	Weldon	251.80	604.19	855.99
777	Wellman	3,297.08	13,980.25	17,277.33
778	Wellsburg	5,043.03	9,320.84	14,363.87
779	Welton	860.03	570.75	1,430.78
780	Wesley	5,006.76	5,316.77	10,323.53
781	West Bend	6,797.11	24,088.73	30,885.84
782	West Branch	11,083.23	13,648.44	24,731.67
783	West Burlington	6,203.00	12,307.74	18,510.74
784	West Chester	156.23	1,321.32	1,477.55
785	Westfield	2,955.80	3,680.66	6,636.46
786	Westgate	2,176.98	1,915.62	4,092.60
787	West Liberty	42,995.90	74,755.86	117,751.76
788	West Mitchell (P. O. Mitchell)	225.42	269.57	494.99
789	Westphalia	856.17	436.57	1,292.74
790	West Okoboji (Milford P. O.)	144.86	2,278.46	2,423.32
791	West Point	4,562.52	12,488.56	17,051.08
792	West Side	4,493.91	4,984.96	9,478.87
793	What Cheer	4,545.32	12,641.14	17,186.46
794	Wheatland	4,250.30	4,652.87	8,903.17
795	Whiting	6,401.09	17,650.51	24,051.60
796	Whittemore	4,077.11	19,480.14	23,557.25
797	Whitten	1,161.88	816.27	1,978.15
798	Willey (P. O. Carroll)	457.02	154.53	611.55
799	Williams	2,782.91	10,315.70	13,098.61
800	Williamsburg			
801	Williamson	40.04	2,143.96	2,184.00
802	Wilton Junction	4,192.46	24,206.96	28,399.42
803	Winfield	5,761.48	16,737.66	22,499.14
804	Winthrop	2,407.71	11,100.71	13,508.42

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
252.25	136.79	389.04	88.19	300.85	756.52	743
2,767.56		2,767.56		2,767.56	2,772.34	744
4,099.69	2.00	4,101.69	73.95	4,027.74	1,227.45	745
395.99	118.00	513.99		513.99	469.62	746
1,476.15		1,476.15		1,476.15	905.61	747
6,344.35		6,344.35		6,344.35	1,188.14	748
4,047.82		4,047.82	2.00	4,045.82	3,460.81	749
7,511.19	197.05	7,708.24	197.05	7,511.19	3,037.73	750
17,460.55	4,506.00	21,966.55	475.61	21,490.94	3,707.21	751
221.49	57.40	278.89	101.54	177.35	16.55	752
17,118.95		17,118.95		17,118.95	10,956.75	753
1,203.84		1,203.84		1,203.84	967.30	754
1,341.59	.50	1,342.09	6.99	1,335.10	502.97	755
1,196.39		1,196.39		1,196.39	370.72	756
6,281.98	726.00	7,007.98		7,007.98	2,476.38	757
943.21		943.21		943.21	2,036.78	758
1,185.68		1,185.68		1,185.68	1,843.12	759
2,536.56		2,536.56		2,536.56	1,118.35	760
495.04	510.75	1,005.79		1,005.79	605.30	761
4,749.97		4,749.97		4,749.97	5,861.71	762
2,757.53	31.60	2,789.13	31.60	2,757.53	4,098.97	763
667.85		667.85		667.85	4,739.01	764
31,040.20		31,040.20		31,040.20	21,601.65	765
27,346.44		27,346.44	7.65	27,338.79	6,641.17	766
14,550.97	195.62	14,746.59		14,746.59	13,857.08	767
3,566.49		3,566.49		3,566.49	5,028.05	768
1,087.79		1,087.79		1,087.79	2,302.88	769
2,644.65		2,644.65		2,644.65	1,983.32	770
15,521.33		15,521.33		15,521.33	9,991.81	771
3,784.53		3,784.53		3,784.53	290.17	772
663.93		663.93		663.93	2,049.70	773
724.64	5.70	730.34	7.25	723.09	1,014.19	774
852.25	10.63	862.88	67.85	795.03	60.96	775
12,386.56	3,961.24	16,347.80	2,500.00	13,847.80	3,429.53	776
8,819.02	1,372.59	10,191.61	1,199.13	8,992.48	5,371.39	777
558.27		558.27		558.27	872.51	778
6,212.15		6,212.15		6,212.15	4,111.38	779
26,063.60	28.29	26,091.89	356.95	25,734.94	5,150.90	780
9,854.05		9,854.05		9,854.05	14,877.62	781
16,253.33		16,253.33		16,253.33	2,257.41	782
954.85		954.85		954.85	522.70	783
3,845.83		3,845.83		3,845.83	2,790.63	784
2,385.26	.92	2,386.18	4.20	2,381.98	1,710.62	785
91,712.57		91,712.57		91,712.57	26,039.19	786
464.24		464.24		464.24	30.75	787
399.22		399.22		399.22	893.52	788
1,795.18	1,919.45	3,714.63	2,219.82	1,494.81	928.51	789
10,434.49		10,434.49		10,434.49	6,616.59	790
7,053.83		7,053.83		7,053.83	2,425.04	791
12,885.70	5.25	12,890.95		12,890.95	4,295.51	792
4,273.29	7.85	4,281.14		4,281.14	4,622.03	793
18,582.78	23.01	18,605.79	101.46	18,504.33	5,547.27	794
18,160.45		18,160.45	12.50	18,147.95	5,409.30	795
887.00		887.00		887.00	1,091.15	796
172.71		172.71		172.71	438.84	797
8,152.11		8,152.11		8,152.11	4,946.50	798
1,618.56	504.30	2,122.86	470.65	1,652.21	531.79	799
25,255.14	14.50	25,269.64	175.09	25,094.55	3,304.87	800
19,138.99		19,138.99		19,138.99	3,360.15	801
10,972.69	812.24	11,784.93		11,784.93	1,723.49	802

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1937	Add grand total of receipts for year end- ing March 31, 1938	Total to be accounted for
805	Wiota.....	3,631.86	915.85	4,547.71
806	Woden.....	1,479.31	1,322.36	2,801.67
807	Woodbine.....	18,364.18	20,925.42	39,289.60
808	Woodburn.....	755.87	1,074.55	1,830.42
809	Woodward.....	6,233.99	8,066.63	14,300.62
810	Woolstock.....	2,086.76	5,133.82	7,220.58
811	Worthington.....	348.22	2,221.97	2,570.19
812	Wyoming.....	6,120.01	11,313.41	17,433.42
813	Yale.....	1,947.09	2,741.71	4,688.80
814	Yetter.....	1,244.61	742.20	1,986.81
815	Yorktown.....	714.66	598.12	1,312.78
816	Zearing.....	3,297.62	7,145.94	10,443.56
817	Zwingle.....	180.01	1,933.17	2,113.18
818	University Heights.....	315.53	789.56	1,105.09
819	Fairfax.....		965.00	965.00

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1938	Add warrants out- standing April 1, 1937	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1938	Total deduction from total to be accounted for	Cash on hand March 31, 1938	Number
1,524.30	-----	1,524.30	-----	1,524.30	3,023.41	805
1,295.90	-----	1,295.90	-----	1,295.90	1,505.77	806
26,689.07	-----	26,689.07	-----	26,689.07	12,600.53	807
1,284.37	-----	1,284.37	-----	1,284.37	546.05	808
6,830.39	11.95	6,842.34	-----	6,842.34	7,458.28	809
4,679.24	-----	4,679.24	-----	4,679.24	2,541.34	810
2,018.68	131.00	2,149.68	-----	2,149.68	420.51	811
9,499.51	.55	9,500.06	49.39	9,450.67	7,982.75	812
1,970.60	23.06	1,993.66	17.60	1,976.06	2,712.74	813
458.64	-----	458.64	-----	458.64	1,528.17	814
634.80	-----	634.80	-----	634.80	677.98	815
7,392.17	-----	7,392.17	769.84	6,622.33	3,821.23	816
1,397.13	-----	1,397.13	-----	1,397.13	716.05	817
870.56	-----	870.56	-----	870.56	234.53	818
953.80	-----	953.80	-----	953.80	11.20	819

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
	Grand Total	\$3,244,497.80	\$1,447,673.21	\$ 10,051.85	\$ 216,639.82
1	Ackley	18,000.00	2,500.00		2.75
2	Ackworth				
3	Adair	7,000.00	4,000.00		4,546.04
4	Adel	23,200.00			1,252.54
5	Afton		20,000.00		1,052.22
6	Agency				
7	Ainsworth		4,500.00		
8	Akron		15,000.00		1.00
9	Albert City		20,000.00		
10	Albion				
11	Alburnett				
12	Alden	10,700.00			4,630.00
13	Alexander				
14	Allerton	26,000.00			
15	Allison	2,500.00			13.65
16	Alta	5,500.00			162.88
17	Alta Vista				
18	Alton	15,000.00	5,000.00		2,651.70
19	Altoona		19,000.00		
20	Alvord		6,500.00		
21	Andover				
22	Andrew				
23	Anita	10,400.00	12,500.00		442.73
24	Ankeny	9,000.00			
25	Anthon	2,100.00			4.75
26	Aplington				85.25
27	Arcadia	5,000.00			
28	Archer				
29	Aredale				
30	Arion				
31	Arispe				
32	Arlington	5,500.00			
33	Armstrong	800.00	15,900.00		
34	Arnolds Park	5,000.00	17,500.00		
35	Arthur				.50
36	Ashton				
37	Ashbury (Dubuque, Ia.)				
38	Aspinwall				
39	Atalissa				
40	Athelstan				
41	Atkins				
42	Auburn	17,400.00			
43	Aurelia	5,000.00			
44	Aurora				19.50
45	Avoca	2,500.00	2,500.00		1,000.25
46	Ayrshire	25,100.00			54.00
47	Badger	4,000.00			
48	Bagley	7,500.00			
49	Baldwin				
50	Balltown				
51	Bancroft	22,433.75			
52	Bankston				
53	Barnes City				2.75
54	Barnum				
55	Bassett				
56	Batavia				507.70
57	Battle Creek	3,500.00			
58	Baxter	3,000.00			258.21
59	Bayard	6,800.00			
60	Beacon				

INDEBTEDNESS AT APRIL 1, 1938

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
\$ 64,510.53	\$ 28,355.89	\$5,011,729.10	\$642,459.43	\$ 21,503.37	\$ 995,163.82	\$6,670,855.72	
		20,502.75			30,001.28	50,504.03	1
		15,546.04				15,546.04	2
	3,000.00	27,452.54	12,500.00		20,500.00	60,452.54	3
		21,952.22	3,000.00			24,952.22	4
							5
		4,500.00	3,900.00			8,400.00	6
		15,001.00				15,001.00	7
		29,000.00				29,000.00	8
							9
		15,330.00				15,330.00	10
							11
		26,000.00				26,000.00	12
		2,513.65				2,513.65	13
		5,662.88	1,000.00		75,000.00	81,662.88	14
							15
		22,651.70				22,651.70	16
		19,000.00				19,000.00	17
		6,500.00				6,500.00	18
							19
		23,342.73				23,342.73	20
		9,000.00				9,000.00	21
		2,104.75				2,104.75	22
		85.25	6,500.00			6,585.25	23
		5,000.00				5,000.00	24
							25
							26
							27
							28
							29
							30
		5,500.00				5,500.00	31
		16,700.00				16,700.00	32
		22,500.00				22,500.00	33
		.50				.50	34
							35
							36
							37
							38
							39
							40
		17,400.00				17,400.00	41
		5,000.00	6,500.00			11,500.00	42
		19.50				19.50	43
		6,000.25	2,500.00			8,500.25	44
		25,154.00				25,154.00	45
		4,000.00				4,000.00	46
		7,500.00				7,500.00	47
							48
							49
		22,433.75	3,000.00			25,433.75	50
							51
		2.75				2.75	52
							53
							54
		507.70				507.70	55
		3,500.00	12,000.00			15,500.00	56
		3,258.21				3,258.21	57
		6,800.00				6,800.00	58
							59
							60

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
61	Beaconsfield				
62	Beaman	400.00			1,027.00
63	Beaver	1,000.00			
64	Bellevue				
65	Belmond	11,000.00			896.25
66	Bennett				
67	Benton				
68	Berkley				
69	Bernard				
70	Bertram (via Cedar Rapids)				
71	Bevington				
72	Birmingham	5,000.00			
73	Blairsburg		6,000.00		
74	Blairstown	7,500.00			2,380.97
75	Blakesburg				
76	Blanchard				715.69
77	Blencoe				
78	Blockton		4,000.00		
79	Blue Grass				
80	Bode	1,000.00			
81	Bonaparte			1,200.00	62.70
82	Bondurant				10.00
83	Bouton				
84	Boxholm				22.44
85	Boyden		11,500.00		
86	Braddyville				
87	Bradgate	4,000.00			90.56
88	Brandon	6,000.00			
89	Brayton				
90	Breda				
91	Bridgewater				
92	Brighton	17,500.00			241.36
93	Bristow	9,000.00			3.69
94	Britt	39,200.00			1,698.71
95	Brooklyn	36,273.00			3,345.38
96	Brunsville	2,000.00			
97	Buckeye				170.02
98	Buck Grove				
99	Buffalo				
100	Buffalo Center				1,191.14
101	Burt	9,000.00			
102	Bussey		11,600.00		734.20
103	Calamus				
104	Callender				
105	Calmar	24,365.00			801.52
106	Calumet				150.56
107	Camanche				
108	Cambridge	5,900.00	4,500.00		52.23
109	Cantril				
110	Carbon				
111	Carlisle		17,000.00		
112	Carpenter				
113	Carson	2,800.00	6,000.00		364.41
114	Cascade	42,500.00			1.20
115	Casey				
116	Castalia				
117	Castana		600.00		
118	Castle Hill (Rfd. Waterloo)				
119	Center Junction				
120	Center Point				2.50
121	Centralla				
122	Central City		2,000.00		20.55

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,427.09				1,427.09	61
		1,000.00				1,000.00	62
					7,000.00	7,000.00	63
		11,896.25				11,896.25	64
							65
							66
							67
							68
							69
							70
		5,000.00				5,000.00	71
		6,000.00				6,000.00	72
		9,880.97				9,880.97	73
							74
		715.69				715.69	75
							76
		4,000.00				4,000.00	77
			1,200.00			1,200.00	78
		1,000.00				1,000.00	79
		1,262.70				1,262.70	80
		10.00				10.00	81
							82
		22.44				22.44	83
		11,500.00				11,500.00	84
							85
		4,090.56				4,090.56	86
		6,000.00				6,000.00	87
							88
							89
							90
		17,741.36				17,741.36	91
		9,003.69				9,003.69	92
		40,898.71	34,000.00	11,000.00	14,500.00	100,398.71	93
		39,618.38				39,618.38	94
		2,000.00				2,000.00	95
		170.02				170.02	96
							97
							98
		1,191.14				1,191.14	99
		9,000.00				9,000.00	100
		12,334.20				12,334.20	101
							102
							103
		25,166.52				25,166.52	104
		150.56				150.56	105
	1,000.00	1,000.00				1,000.00	106
		10,452.23				10,452.23	107
							108
							109
		17,000.00				17,000.00	110
							111
		9,164.41				9,164.41	112
		42,501.20				42,501.20	113
							114
							115
1,000.00		1,600.00				1,600.00	116
							117
							118
		2.50				2.50	119
							120
		2,020.55				2,020.55	121
							122

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
123	Charlotte	1,500.00			
124	Charter Oak	45,500.00	1,000.00		
125	Chatsworth				
126	Chelsea				
127	Chester				
128	Chillicothe		2,600.00		
129	Churdan	7,500.00			2,953.67
130	Cincinnati				633.02
131	Clare				
132	Clarence	3,500.00			
133	Clarksville	10,916.00			727.47
134	Clayton				
135	Clearfield	1,000.00			
136	Cleghorn	9,500.00			12.50
137	Clemmons				26.46
138	Clermont	5,000.00	12,000.00		2.73
139	Clio				
140	Clover Hills (via W. Des M.)				
141	Clutier				
142	Coburg				
143	Coggon				126.34
144	Coin		8,000.00		
145	Colesburg				
146	College Springs				
147	Collins		2,000.00		842.97
148	Colo				
149	Columbus City				
150	Columbus Junction	10,000.00			214.44
151	Colwell	1,000.00			
152	Conesville				
153	Conrad				
154	Conway	2,300.00			
155	Coon Rapids	7,500.00			3,931.60
156	Coppock				
157	Coralville (via Iowa City)				
158	Correctionville	500.00			
159	Corwith		3,500.00		
160	Corydon	43,605.22			9,964.17
161	Cotter				12.24
162	Coulter		9,000.00		44.99
163	Craig		2,500.00		
164	Crawfordsville	5,000.00			50.00
165	Cromwell				
166	Crystal Lake				
167	Cumberland				1,271.42
168	Cumming				
169	Curlew	3,500.00			1.00
170	Cushing	500.00			
171	Cylinder				2,655.00
172	Dakota City				
173	Dallas				
174	Dallas Center	38,500.00			49.00
175	Dana				
176	Danbury	12,000.00	500.00		255.76
177	Danville			1,600.00	
178	Davis City	7,500.00			
179	Dawson				
180	Dayton	16,500.00	9,500.00		5.00
181	Decatur City				
182	Dedham	1,000.00			
183	Deep River	14,500.00			
184	Defiance				

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,500.00				1,500.00	123
		46,500.00				46,500.00	124
							125
							126
							127
		2,600.00				2,600.00	128
		10,453.67				10,453.67	129
		633.02				633.02	130
							131
	1,000.00	4,500.00				4,500.00	132
		11,643.47				11,643.47	133
							134
		1,000.00				1,000.00	135
		9,512.50				9,512.50	136
		26.46				26.46	137
		17,002.73	2,000.00			19,002.73	138
							139
							140
							141
							142
		126.34			3,150.00	3,276.34	143
		8,000.00				8,000.00	144
							145
				1,200.00		1,200.00	146
		2,842.97			980.00	3,822.97	147
							148
							149
		10,214.44				10,214.44	150
		1,000.00				1,000.00	151
							152
							153
		2,300.00				2,300.00	154
		11,431.60	4,400.00			15,831.60	155
							156
							157
		500.00	4,500.00			5,000.00	158
		3,500.00				3,500.00	159
		53,569.39	13,500.00			67,069.39	160
		12.24				12.24	161
		9,044.99				9,044.99	162
		2,500.00				2,500.00	163
		5,050.00		441.80		5,491.80	164
							165
							166
		1,271.42				1,271.42	167
							168
		3,501.00				3,501.00	169
		500.00				500.00	170
		2,655.00				2,655.00	171
							172
	100.00	100.00				100.00	173
		38,549.00				38,549.00	174
							175
		12,755.16	27,000.00			39,755.16	176
		1,600.00				1,600.00	177
		7,500.00				7,500.00	178
							179
		26,005.00			3,500.00	29,505.00	180
							181
		1,000.00				1,000.00	182
		14,500.00				14,500.00	183
							184

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
185	Delaware				
186	Delhi				
187	Delmar				
188	Deloit		8,000.00		
189	Delphos				
190	Delta				300.00
191	Denver				
192	Derby				
193	De Soto				
194	Dexter	1,500.00	56,200.00		
195	Diagonal	14,500.00			305.22
196	Dickens				
197	Dike				26.05
198	Dixon		1,300.00		.58
199	Dolliver				
200	Donahue	2,000.00			
201	Donnan				122.88
202	Donnellson	26,000.00	1,000.00		
203	Doon	7,500.00			763.89
204	Dougherty				
205	Dow City				2,135.60
206	Dows	2,000.00			5.40
207	Drakesville				
208	Dumont	12,000.00			
209	Duncombe	1,200.00	4,000.00		794.62
210	Dundee				
211	Dunkerton				
212	Dunlap	12,000.00	13,000.00		4,333.19
213	Durant	7,500.00			
214	Durango				
215	Dysart	11,600.00			3.66
216	Earlham	31,800.00			16.45
217	Earling	9,000.00			
218	Earlville				9.97
219	Early	4,000.00	500.00		240.60
220	Eddyville				1,241.86
221	Edgewood		15,000.00		
222	Elberon		1,000.00		
223	Eldridge				
224	Elgin	1,500.00	10,000.00		4.17
225	Elkader	8,500.00			4,922.62
226	Elkhart				
227	Elk Horn	2,000.00			313.42
228	Elkport				
229	Elliott	1,500.00	3,600.00		
230	Ellston				
231	Ellsworth	3,000.00			1.00
232	Elma	1,500.00		196.85	
233	Ely				
234	Emerson	1,566.18	14,421.25		1,070.05
235	Epworth	1,000.00			500.00
236	Essex	13,000.00			
237	Everly	6,000.00			
238	Exira	4,500.00	2,000.00		
239	Exline				15.00
240	Fairbank		3,500.00		9.77
241	Farley	1,000.00			1,805.32
242	Farmersburg				1.00
243	Farmington				113.48
244	Farnhamville	7,000.00			
245	Farragut	3,500.00	18,000.00		
246	Fayette				38.83

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							185
							186
		8,000.00				8,000.00	187
							188
		300.00				300.00	189
							190
							191
							192
		57,700.00				57,700.00	193
77.55		14,882.77				14,882.77	194
							195
	1,000.00	1,026.05				1,026.05	196
		1,300.58				1,300.58	197
							198
		2,000.00				2,000.00	199
		122.88				122.88	200
		27,000.00				27,000.00	201
		8,263.89				8,263.89	202
							203
		2,135.60				2,135.60	204
		2,005.40	4,504.92			6,510.32	205
							206
1,986.84		13,986.84				13,986.84	207
		5,994.62				5,994.62	208
							209
							210
		29,333.19				29,333.19	211
		7,500.00	3,500.00			11,000.00	212
							213
		11,603.66				11,603.66	214
		31,816.45	7,000.00			38,816.45	215
		9,000.00	5,200.00			14,200.00	216
		9.97				9.97	217
		4,740.60				4,740.60	218
		1,241.86				1,241.86	219
		15,000.00				15,000.00	220
		1,000.00				1,000.00	221
					2,400.00	2,400.00	222
		11,504.17				11,504.17	223
		13,422.62				13,422.62	224
							225
		2,313.42				2,313.42	226
							227
		5,100.00				5,100.00	228
							229
		3,001.00			16,900.00	19,901.00	230
		1,696.85				1,696.85	231
							232
		17,057.48	8,000.00			25,057.48	233
		1,500.00				1,500.00	234
		13,000.00		5,500.00		18,500.00	235
		6,000.00				6,000.00	236
		6,500.00	2,600.00			9,100.00	237
		15.00				15.00	238
		3,509.77				3,509.77	239
		2,805.32				2,805.32	240
		1.00				1.00	241
		113.48				113.48	242
		7,000.00				7,000.00	243
		21,500.00	1,268.96		3,000.00	25,768.96	244
		38.83				38.83	245
							246

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
247	Fenton	2,000.00			
248	Ferguson	500.00		255.00	
249	Fertile	2,000.00			
250	Floris				
251	Floyd	3,000.00			
252	Fonda	34,900.00			60.00
253	Fontanelle				5.25
254	Fort Atkinson	1,500.00			
255	Fostoria	6,000.00			7.00
256	Franklin (via Donnellson)				
257	Fraser				
258	Fredericksburg				14.90
259	Frederika				
260	Fredonia (via Columbus Jet.)				
261	Fremont	6,600.00			
262	Galt				
263	Galva	6,200.00			
264	Garber				
265	Garden Grove				11.15
266	Garnavillo	14,000.00			
267	Garner	34,660.32			
268	Garrison				
269	Garwin	5,500.00			16.65
270	Geneva				1.25
271	George	8,000.00			21.61
272	Gilbert				
273	Gilbertville				
274	Gilman				.25
275	Gilmore City		26,500.00		
276	Gladbrook	23,000.00			3,822.49
277	Glidden	8,500.00			231.73
278	Goldfield	7,000.00			905.00
279	Goodell				
280	Gooselake	3,000.00			
281	Gowrie		3,000.00		35.45
282	Graettinger	3,000.00	10,000.00		28.00
283	Graf				
284	Grafton	7,000.00			
285	Grand Junction	13,500.00			
286	Grand Mound				4.50
287	Grand River				
288	Grandview				
289	Granger		10,500.00		
290	Grant	300.00			
291	Granville	4,500.00	6,000.00		32.23
292	Gravity				
293	Gray		5,500.00		
294	Greeley				
295	Greene	17,000.00			
296	Greenfield				
297	Greene Island				
298	Greenville				
299	Grimes	10,000.00			37.13
300	Griswold				22.75
301	Grundy Center				1,195.32
302	Gruver				
303	Guernsey				
304	Guthrie Center	12,700.00			8.54
305	Guttenberg	6,000.00			
306	Halbur				1.00
307	Hamilton				
308	Hancock				

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		2,000.00				2,000.00	247
		755.00				755.00	248
		2,000.00				2,000.00	249
							250
		3,000.00				3,000.00	251
		34,960.00				34,960.00	252
		5.25				5.25	253
		1,500.00				1,500.00	254
		6,007.00				6,007.00	255
							256
		14.90				14.90	257
							258
							259
		6,600.00				6,600.00	260
							261
		6,200.00				6,200.00	262
							263
		11.15				11.15	264
		14,000.00				14,000.00	265
		34,660.32				34,660.32	266
							267
		5,516.65				5,516.65	268
		1.25				1.25	269
		8,021.61	3,500.00			11,521.61	270
							271
							272
		.25				.25	273
		26,500.00	11,000.00			37,500.00	274
		26,822.49	5,772.60			32,595.09	275
		8,731.73	6,285.54		45,000.00	60,017.27	276
		7,905.00				7,905.00	277
							278
		3,000.00				3,000.00	279
13,500.00		16,535.45			69,500.00	86,035.45	280
		13,028.00				13,028.00	281
							282
		7,000.00				7,000.00	283
	2,800.00	16,300.00			57,500.00	73,800.00	284
		4.50				4.50	285
							286
		10,500.00				10,500.00	287
		300.00				300.00	288
		10,532.23				10,532.23	289
							290
		5,500.00				5,500.00	291
							292
		17,000.00	1,500.00			18,500.00	293
							294
							295
		10,037.13				10,037.13	296
		22.75				22.75	297
1,850.94		3,046.26			9,000.00	12,046.26	298
							299
		12,708.54			44,500.00	57,208.54	300
		6,000.00				6,000.00	301
		1.00				1.00	302
							303
							304
							305
							306
							307
							308

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
309	Hanlontown	4,500.00			
310	Hansell				
311	Harcourt				
312	Hardy				
313	Harper				
314	Harpers Ferry		600.00	200.00	
315	Harris	8,000.00			12.25
316	Hartford	1,500.00			
317	Hartley	37,900.00			403.63
318	Hartwick				40.25
319	Harvey				
320	Hastings				
321	Havelock	5,000.00			
322	Hawkeye				
323	Hayesville				
324	Hazelton				
325	Hedrick				
326	Henderson	1,000.00			1,050.00
327	Hepburn				68.56
328	Hills				
329	Hillsboro				
330	Hinton				
331	Holland				
332	Holstein		10,000.00		19.65
333	Holy Cross (via N. B. Vista)				
334	Hopeville (via Murray)				
335	Hopkinton				
336	Hornick	2,500.00	7,500.00		1,009.82
337	Hospers	1,500.00	9,000.00		16.91
338	Hubbard	11,000.00			17.00
339	Hudson	6,000.00			26.77
340	Hull	7,250.00			
341	Humeston	23,500.00			8.89
342	Hurstville				1,267.32
343	Huxley	18,000.00			
344	Imogene				
345	Inwood	17,000.00			
346	Ionia				
347	Irston	10,700.00	5,000.00		20.25
348	Irwin	1,500.00			832.05
349	Jackson Junction				
350	Jamaica				
351	Janesville		11,000.00		
352	Jesup		10,000.00		
353	Jewell Jet. (P. O. Jewell)	4,400.00	14,500.00		6.95
354	Joice	4,000.00			63.72
355	Jolley				355.50
356	Kalona	5,500.00			15.00
357	Kamrar				1,359.95
358	Kanawha	1,500.00			
359	Kellerton				3,769.03
360	Kelley				12.00
361	Kellogg	1,500.00			
362	Kensett	11,300.00			
363	Kent	3,000.00			
364	Keosauqua				
365	Keota	11,200.00	12,300.00		32.25
366	Keswick				
367	Keystone	28,000.00			
368	Kimballton	10,000.00			
369	Kingsley	5,500.00			.60
370	Kinross		700.00		

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		4,500.00				4,500.00	309
							310
							311
							312
							313
		800.00				800.00	314
		8,012.25				8,012.25	315
		1,500.00				1,500.00	316
		38,303.63				38,303.63	317
		40.25				40.25	318
							319
	5,200.00	5,200.00				5,200.00	320
		5,000.00				5,000.00	321
							322
							323
							324
		1,050.00				1,050.00	325
		1,068.56				1,068.56	326
							327
							328
							329
							330
							331
		10,019.65				10,019.65	332
							333
							334
		1,009.82				1,009.82	335
		10,016.91				10,016.91	336
		10,517.00				10,517.00	337
		11,026.77	3,000.00			14,026.77	338
		6,000.00				6,000.00	339
		7,258.89				7,258.89	340
		24,767.32	20,000.00			44,767.32	341
							342
		18,000.00				18,000.00	343
							344
		17,000.00				17,000.00	345
		20.25				20.25	346
		16,532.05				16,532.05	347
		1,500.00				1,500.00	348
							349
	3,000.00	8,000.00				3,000.00	350
		11,000.00				11,000.00	351
		10,006.95				10,006.95	352
		18,963.72	4,100.00			23,063.72	353
		4,355.50				4,355.50	354
		15.00				15.00	355
		6,859.95	1,500.00			8,359.95	356
							357
		5,269.03				5,269.03	358
		12.00	10,800.00			10,812.00	359
							360
		1,500.00				1,500.00	361
		11,300.00				11,300.00	362
		3,000.00				3,000.00	363
							364
		23,532.25	19,000.00			42,532.25	365
							366
		28,000.00				28,000.00	367
		10,000.60	3,300.00		300.00	13,600.60	368
		5,500.00				5,500.00	369
		700.00				700.00	370

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
371	Kirkman		2,800.00		
372	Kirksville	1,000.00			
373	Kiron				
374	Klemme	14,400.00			
375	Knierim				17.95
376	Lacona				
377	Ladora	5,000.00			
378	Lakota				23.14
379	Lake Mills	3,500.00			17.65
380	Lake Park	6,000.00			
381	Lake View	15,000.00			13.15
382	Lamoni	5,000.00	18,000.00		2,050.00
383	Lamont				
384	Lamotte				
385	Lanesboro				
386	Lansing	2,000.00	2,000.00		
387	La Porte City		31,000.00		17.50
388	Larchwood	12,500.00			109.38
389	Larrabee	5,300.00			100.00
390	Latimer				
391	Laurel				119.08
392	Laurens				492.27
393	Lawler				5.00
394	Lawton				1,000.00
395	Le Claire	1,500.00			610.00
396	Ledyard				27.07
397	Le Grand	200.00			1.50
398	Lehigh	4,500.00	4,900.00		978.04
399	Leighton				205.50
400	Leland				.50
401	Lenox	26,000.00	19,000.00		2,933.64
402	Le Roy				
403	Lester				5.00
404	Letts				
405	Lewis	8,000.00			387.39
406	Libertyville				
407	Lidderdale		1,000.00		8.25
408	Lime Springs				
409	Lincoln	5,000.00			
410	Linden				
411	Lineville				825.56
412	Linn Grove	7,000.00			
413	Lisbon	13,000.00	15,000.00		3,825.08
414	Liscomb				
415	Littleport				
416	Little Rock				1,863.64
417	Little Sioux	5,000.00			
418	Livermore	1,000.00			
419	Lockridge				
420	Logan	37,150.00			
421	Lohrville	29,100.00			404.60
422	Lone Rock		3,000.00		
423	Lone Tree				2,720.22
424	Long Grove				88.87
425	Lorimor	7,500.00			
426	Lost Nation		5,000.00		
427	Lovilla				
428	Lowden	3,300.00	4,000.00		386.07
429	Low Moor	5,500.00			
430	Luana	800.00			
431	Lucas				654.25
432	Luther	2,000.00			

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		2,800.00				2,800.00	371
		1,000.00				1,000.00	372
							373
		14,400.00	4,100.00			18,500.00	374
		17.95				17.95	375
							376
		5,000.00				5,000.00	377
		23.14	4,250.00			4,273.14	378
		3,517.65	7,500.00		76,000.00	87,017.65	379
		6,000.00				6,000.00	380
		15,013.15				15,013.15	381
		25,050.00				25,050.00	382
							383
							384
							385
		4,000.00	4,500.00			8,500.00	386
		31,017.50			93,500.00	124,517.50	387
		12,609.38				12,609.38	388
		5,400.00				5,400.00	389
							390
		119.08				119.08	391
		492.27				492.27	392
		5.00				5.00	393
1,400.00		2,400.00				2,400.00	394
		2,110.00				2,110.00	395
		27.07				27.07	396
		201.50				201.50	397
		10,378.04				10,378.04	398
		205.50				205.50	399
		.50				.50	400
14,000.00		61,933.64				61,933.64	401
							402
		5.00				5.00	403
			2,000.00			2,000.00	404
		8,387.39	2,500.00			10,887.39	405
							406
		1,008.25				1,008.25	407
							408
		5,000.00				5,000.00	409
							410
		825.56				825.56	411
		7,000.00				7,000.00	412
		31,825.08	500.00			32,325.08	413
							414
							415
		1,863.64				1,863.64	416
		5,000.00				5,000.00	417
		1,000.00				1,000.00	418
							419
		37,150.00				37,150.00	420
		29,504.60				29,504.60	421
		3,000.00				3,000.00	422
		2,720.22				2,720.22	423
		88.87				88.87	424
		7,500.00				7,500.00	425
		5,000.00				5,000.00	426
							427
		7,686.07				7,686.07	428
		5,500.00				5,500.00	429
		800.00				800.00	430
		654.25				654.25	431
		2,000.00				2,000.00	432

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
433	Lu Verne				42.54
434	Luxemburg (P. O. N. Vienna)				118.90
435	Luzerne				
436	Lynnvile				
437	Lytton	11,500.00			
438	Macedonia	4,500.00			
439	Macksburg				
440	Magnolia				27.78
441	Malcolm				200.00
442	Mallard	4,000.00			
443	Maloy				
444	Malvern	38,500.00			6,161.00
445	Manilla	8,000.00	1,000.00		1,253.77
446	Manly				192.87
447	Manning	3,000.00	7,000.00		
448	Manson	119,500.00			11.25
449	Mapleton	28,666.66	20,500.00	2,200.00	3,577.89
450	Marathon		5,500.00		
451	Marble Rock				
452	Marcus				
453	Marne	6,500.00			
454	Marquette	24,800.00			
455	Martelle	8,500.00			965.30
456	Martinsburg				
457	Martensdale		500.00		
458	Marysville				
459	Masonville				5.24
460	Massena		15,000.00		
461	Matlock				
462	Maurice	1,200.00	9,900.00		
463	Maxwell		2,000.00		2,822.13
464	Maynard	1,500.00			
465	Maysville (Walcott P.O.)				
466	McCallsburg	3,000.00			6.62
467	McCausland				7.40
468	McClelland	2,275.00	3,000.00		
469	McGregor	30,000.00			7,105.85
470	McIntire				
471	Mechanicsville				
472	Mediapolis				
473	Melbourne				
474	Melcher	3,217.90			723.18
475	Melrose	2,840.00			
476	Melvin		5,000.00		
477	Menlo				
478	Meriden				
479	Merrill	2,000.00	2,000.00		
480	Meservey	2,000.00			
481	Middletown				
482	Miles				
483	Milford		4,000.00		503.20
484	Millersburg				
485	Millerton				
486	Milo				500.00
487	Milton	2,500.00			
488	Minburn				
489	Minden				
490	Mingo	7,500.00			62.40
491	Mitchell				
492	Mitchellville		14,000.00		
493	Modale	6,800.00			
494	Mondamin		13,000.00		

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		42.54				42.54	433
		118.90				118.90	434
							435
							436
		11,500.00				11,500.00	437
		4,500.00				4,500.00	438
							439
	1,080.00	1,107.78				1,107.78	440
		200.00				200.00	441
		4,000.00			2,500.00	6,500.00	442
							443
	1,578.91	46,239.91				46,239.91	444
		10,853.77			11,300.00	22,153.77	445
		192.87				192.87	446
		10,000.00			135,000.00	145,000.00	447
		119,511.25				119,511.25	448
		54,944.55			5,000.00	59,944.55	449
		5,500.00				5,500.00	450
							451
							452
		6,500.00				6,500.00	453
		24,800.00	16,600.00			41,400.00	454
		9,465.30				9,465.30	455
							456
		500.00				500.00	457
							458
		5.24				5.24	459
		15,000.00				15,000.00	460
							461
		11,100.00				11,100.00	462
		4,822.13				4,822.13	463
		1,500.00				1,500.00	464
							465
		3,006.62				3,006.62	466
		7.40				7.40	467
		5,275.00				5,275.00	468
		37,105.85				37,105.85	469
							470
			3,000.00			3,000.00	471
							472
							473
81.51		3,972.50				3,972.50	474
		2,840.00				2,840.00	475
		5,000.00				5,000.00	476
							477
							478
		4,000.00				4,000.00	479
		2,000.00				2,000.00	480
							481
							482
		4,503.20	14,000.00		69,000.00	87,503.20	483
							484
							485
		500.00				500.00	486
		2,500.00				2,500.00	487
							488
							489
		7,562.40				7,562.40	490
							491
		14,000.00				14,000.00	492
		6,800.00				6,800.00	493
		13,000.00	3,000.00	1,079.21		17,079.21	494

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
495	Moneta				
496	Monmouth				
497	Monona	57,500.00			5.40
498	Monroe		36,000.00		
499	Montezuma	16,200.00			1,179.17
500	Montour				
501	Montrose				
502	Moorhead				
503	Moorland				
504	Moravia	200.00			
505	Morley				
506	Morning Sun	3,750.00	3,100.00		1,826.81
507	Morrison				
508	Moulton	35,850.00	17,000.00		
509	Mt. Auburn	500.00			
510	Mt. Ayr	2,500.00	21,000.00		
511	Mt. Sterling				
512	Mt. Union				400.00
513	Mt. Vernon	1,500.00			
514	Moyville				
515	Murray				.75
516	Nashua	23,000.00			
517	Nemaha				329.48
518	Neola	10,500.00			1,673.13
519	New Albin	1,300.00	11,000.00		
520	Newell	9,500.00			5,015.50
521	Newhall				82.60
522	New Hartford				
523	New Liberty				
524	New London	13,807.79	5,606.21		1,391.37
525	New Market				
526	New Providence				
527	New Sharon		15,000.00		
528	New Vienna				
529	New Virginia				.36
530	Nicholas				
531	Nodaway	500.00			
532	Nora Springs				
533	Northboro	3,000.00			
534	North Buena Vista				
535	North English	33,000.00			1,530.00
536	North Liberty				
537	North Washington				
538	Northwood	16,983.17			6,049.06
539	Norwalk				
540	Norway				
541	Numa				
542	Oakland	1,400.00	2,500.00		5,135.42
543	Oakville				
544	Ocheyedan				
545	Odebolt	17,000.00			76.50
546	Ogden		17,000.00		697.92
547	Okoboji				190.00
548	Olds				
549	Olin	7,300.00	1,000.00		
550	Ollie				
551	Oneida				
552	Onslow				
553	Orange City	28,500.00	9,000.00		
554	Orchard	1,500.00			
555	Orient				
556	Orleans (P. O. Spirit Lake)				

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							495
							496
		57,505.40	5,000.00			62,505.40	497
		36,000.00				36,000.00	498
		17,379.17			10,000.00	27,379.17	499
							500
			4,000.00			4,000.00	501
							502
		200.00				200.00	503
		8,676.81	7,205.01			15,881.82	504
							505
		52,350.00		1,200.00		53,550.00	506
		500.00				500.00	507
		23,500.00				23,500.00	508
							509
		400.00				400.00	510
		1,500.00	2,073.00			3,573.00	511
			12,050.00			12,050.00	512
		.75				.75	513
		23,000.00	1,000.00			24,000.00	514
		329.48				329.48	515
		12,173.13	21,000.00		9,347.00	42,520.13	516
		12,300.00				12,300.00	517
		14,515.50				14,515.50	518
		82.60				82.60	519
							520
							521
							522
		20,805.37				20,805.37	523
	510.86	510.86				510.86	524
							525
		15,000.00		170.36		15,170.36	526
							527
		.36				.36	528
							529
		500.00				500.00	530
					2,685.00	2,685.00	531
		3,000.00				3,000.00	532
							533
		34,530.00				34,530.00	534
							535
							536
		23,032.23				23,032.23	537
							538
							539
							540
		9,035.42	3,506.52			12,541.94	541
							542
		17,076.50				17,076.50	543
		17,697.92			61,500.00	79,197.92	544
	550.00	740.00				740.00	545
							546
		8,300.00	2,000.00			10,300.00	547
							548
							549
							550
							551
		37,500.00			3,000.00	67,500.00	552
		1,500.00				1,500.00	553
				500.00		500.00	554
							555
							556

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
557	Ossian		4,500.00		
558	Osterdock				
559	Oto	4,000.00			273.59
560	Ottosen				
561	Owasa				
562	Oxford	4,500.00	6,000.00	3,000.00	
563	Oxford Junction	12,000.00			513.69
564	Oyens				
565	Pacific Junction				1.00
566	Packwood				
567	Palmer	1,000.00			
568	Palo				
569	Panama	5,000.00			270.63
570	Panora		9,500.00		
571	Parkersburg	16,000.00	1,000.00		1,522.95
572	Parnell				11.00
573	Paton		9,500.00		
574	Patterson				100.00
575	Paullina		18,000.00		14.52
576	Peosta				
577	Persia				44.21
578	Peru				
579	Peterson				
580	Pierson	4,000.00			180.00
581	Pilot Mound				32.70
582	Pioneer				
583	Pisgah		7,000.00		3.89
584	Plainsfield				
585	Plainsview (Rural Rt. 3, Walcott)				
586	Plano	500.00			
587	Pleasanton				
588	Pleasant Plain				
589	Pleasantville	5,000.00	20,000.00	400.00	34.50
590	Plover		5,000.00		
591	Plymouth				
592	Pocahontas	43,600.00			3,082.60
593	Polk City	460.00			
594	Pomeroy	42,000.00	19,000.00		
595	Popejoy				
596	Portsmouth	3,500.00			
597	Postville	20,000.00			
598	Prairieburg				
599	Prairie City	500.00			18.17
600	Prescott				
601	Preston	5,000.00	12,000.00		194.71
602	Primghar	500.00	9,000.00		300.00
603	Princeton				
604	Promise City				
605	Protivin				
606	Pulaski				38.87
607	Quasqueton				3.00
608	Quimby		6,200.00		
609	Radeliffe		2,800.00		120.15
610	Rake	2,904.00			
611	Ralston				201.27
612	Randalia				
613	Randolph		13,000.00		
614	Rathbun				
615	Readlyn	14,000.00			1,400.00
616	Reasnor				
617	Redding				
618	Redfield	1,000.00	3,000.00		

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		4,500.00	2,500.00			7,000.00	557
							558
		4,273.59				4,273.59	559
							560
							561
		13,500.00				13,500.00	562
		12,513.69				12,513.69	563
							564
		1.00				1.00	565
							566
		1,000.00				1,000.00	567
							568
		5,270.63				5,270.63	569
		9,500.00				9,500.00	570
		18,522.95			851.85	19,374.80	571
		11.00				11.00	572
		9,500.00				9,500.00	573
		100.00				100.00	574
		18,014.52				18,014.52	575
							576
		44.21				44.21	577
							578
		4,180.00				4,180.00	579
		32.70				32.70	580
							581
	1,617.00	8,620.89				8,620.89	582
							583
							584
							585
		500.00				500.00	586
							587
							588
		25,434.50	1,500.00			26,934.50	589
		5,000.00				5,000.00	590
							591
		46,682.60	7,055.92			53,738.52	592
		400.00				400.00	593
		61,000.00				61,000.00	594
	2,000.00	2,000.00				2,000.00	595
		3,500.00				3,500.00	596
		20,000.00				20,000.00	597
		18.17				18.17	598
		500.00				500.00	599
							600
9,500.00		26,694.71	1,500.00	412.00		28,606.71	601
		9,800.00				9,800.00	602
							603
							604
		38.87				38.87	605
							606
		3.00				3.00	607
		6,200.00				6,200.00	608
		2,920.15				2,920.15	609
		2,904.00				2,904.00	610
		201.27				201.27	611
							612
		13,000.00				13,000.00	613
							614
		15,400.00				15,400.00	615
							616
							617
		4,000.00				4,000.00	618

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
619	Reinbeck	48,000.00			
620	Rembrandt		3,000.00		833.12
621	Remsen	60,000.00			12.50
622	Renwick	3,000.00			
623	Rhodes				
624	Riceville	4,000.00			288.43
625	Richland				
626	Ricketts	3,500.00			
627	Ridgeway	1,000.00	6,500.00		
628	Rinard				
629	Ringsted	3,500.00			567.25
630	Rippey	2,000.00	4,300.00		
631	Riverside	2,500.00	1,500.00		2,784.00
632	Riverside (Dubuque Co.)				
633	Riverton				
634	Robins				
635	Rock Falls				
636	Rockford	38,800.00			
637	Rock Valley	2,000.00	6,000.00		
638	Rockwell	2,000.00	8,800.00		9.60
639	Rodman				
640	Rodney				3.00
641	Roland	1,500.00	12,000.00		1.32
642	Rolfe	9,200.00			1,016.74
643	Rome				
644	Rose Hill				
645	Rossie				
646	Rowan				
647	Rowley				
648	Royal		13,100.00		1,500.00
649	Rudd	2,500.00			
650	Runnells				
651	Russell				
652	Ruthven	4,000.00	1,000.00		709.48
653	Rutland				
654	Ryan				
655	St. Ansgar	6,500.00			1.95
656	St. Anthony				
657	St. Charles				
658	St. Lucas				
659	St. Marys				
660	St. Olaf				
661	St. Paul (Rfd. W. Point)				
662	Sabula				
663	Sageville				
664	Salem	4,900.00			
665	Salix				750.00
666	Sanborn	34,000.00			1,166.21
667	Sandyville (via Milo Rfd.)				
668	Searville				
669	Schaller	16,000.00	22,000.00		
670	Schleswig	55,000.00			
671	Scranton	100.00	21,100.00		10.20
672	Searsboro				
673	Sergeant Bluff	8,000.00			458.75
674	Shambaugh				
675	Shannon City				
676	Sharpsburg	2,000.00			2.00
677	Sheffield	6,000.00	15,000.00		
678	Shelby	27,769.81			
679	Sheldahl				
680	Sherrill				

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		48,000.00				48,000.00	610
		3,833.12				3,833.12	620
		60,012.50				60,012.50	621
		3,000.00				3,000.00	622
							623
		4,288.43				4,288.43	624
							625
		3,500.00				3,500.00	626
		7,500.00				7,500.00	627
							628
		4,067.25				4,067.25	629
		6,300.00				6,300.00	630
		6,784.00	6,000.00			12,784.00	631
							632
							633
							634
							635
		38,800.00	83,200.00			122,000.00	636
		8,000.00				8,000.00	637
		10,809.60				10,809.60	638
							639
		3.00				3.00	640
		13,501.32				13,501.32	641
		10,216.74	12,900.00			23,116.74	642
							643
							644
							645
							646
							647
		14,600.00				14,600.00	648
		2,500.00				2,500.00	649
							650
	267.75	267.75				267.75	651
		5,709.48				5,709.48	652
							653
							654
		6,501.95			1,849.69	8,351.64	655
							656
							657
							658
							659
							660
							661
							662
							663
		4,900.00				4,900.00	664
		750.00				750.00	665
		35,166.21			13,000.00	48,166.21	666
							667
							668
		38,000.00				38,000.00	669
		55,000.00				55,000.00	670
		21,210.20				21,210.20	671
							672
		8,458.75				8,458.75	673
							674
							675
		2,002.00				2,002.00	676
		21,000.00	5,500.00			26,500.00	677
		27,769.81	10,873.41		12,500.00	51,143.22	678
							679
							680

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
681	Shell Rock				.60
682	Shellsburg				9.00
683	Sibley	8,000.00	5,000.00		3.60
684	Sidney				3,804.63
685	Silver City				122.11
686	Sioux Center	33,500.00			1,310.22
687	Sioux Rapids	4,900.00			513.28
688	Slater				54.91
689	Sloan				
690	Smithland				
691	Soldier				
692	Solon				
693	Somers	2,000.00			
694	South English				348.64
695	Spillville				
696	Spirit Lake	22,500.00	54,000.00		6.24
697	Spragueville	700.00			
698	Springbrook				
699	Spring Hill				
700	Springville		3,000.00		
701	Stacyville	16,600.00			
702	Stanhope	1,000.00	4,000.00		81.00
703	Stanley				
704	Stanton	4,500.00			1,886.69
705	Stanwood	3,200.00			53.28
706	State Center		7,000.00		297.24
707	Steamboat Rock				
708	Stockport				700.00
709	Stockton				
710	Story City	2,000.00	14,000.00		413.88
711	Stout				
712	Stratford	800.00	7,000.00		160.13
713	Strawberry Point	6,000.00			159.19
714	Struble				
715	Sully				
716	Sumner	11,500.00			
717	Superior		12,000.00		1.00
718	Sutherland	1,700.00	15,558.75		
719	Swaledale				
720	Swan				
721	Swea City	9,300.00			1,579.10
722	Swisher				
723	Tabor	91,549.00			4,545.00
724	Templeton				
725	Tennant		4,000.00		2.40
726	Terrill	1,000.00	8,000.00		
727	Thayer				2.96
728	Thompson	3,500.00			
729	Thor	7,400.00			700.00
730	Thornburg				
731	Thornton				
732	Thurman				7.50
733	Tiffin				
734	Tingley				3.56
735	Titonka	16,500.00			2,284.03
736	Toronto				
737	Traer	800.00	23,000.00		9,014.22
738	Treynor	3,000.00			32.86
739	Tripoli				53.20
740	Truesdale		500.00		
741	Truro				
742	Turin				

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		.60				.60	681
		9.00				9.00	682
		13,003.60				13,003.60	683
		3,804.63	2,500.00			6,304.63	684
		122.11				122.11	685
		34,810.22				34,810.22	686
		5,413.28				5,413.28	687
		54.91				54.91	688
			2,400.00			2,400.00	689
							690
							691
		2,000.00				2,000.00	692
		348.64				348.64	693
							694
		76,506.24	97,600.00			174,106.24	695
		700.00				700.00	696
							697
							698
		3,000.00	5,033.55			8,033.55	699
		16,600.00				16,600.00	700
514.63	935.37	6,531.00			2,000.00	8,531.00	701
							702
		6,386.69			14,000.00	20,386.69	703
		3,253.28	6,500.00			9,753.28	704
	865.06	8,162.30				8,162.30	705
							706
		700.00				700.00	707
							708
		16,413.88				16,413.88	709
							710
		7,960.13				7,960.13	711
		6,159.19				6,159.19	712
							713
							714
		11,500.00				11,500.00	715
		12,001.00				12,001.00	716
		17,258.75				17,258.75	717
							718
							719
		10,879.10	2,830.00			13,709.10	720
							721
		96,094.00				96,094.00	722
							723
		4,002.40				4,002.40	724
		9,000.00				9,000.00	725
		2.96				2.96	726
		3,500.00				3,500.00	727
		8,100.00				8,100.00	728
							729
							730
		7.50				7.50	731
							732
		3.56				3.56	733
		18,784.03				18,784.03	734
							735
		32,814.22				32,814.22	736
		3,032.86				3,032.86	737
		53.20				53.20	738
		500.00				500.00	739
							740
							741
							742

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
743	Udell				88.19
744	Underwood	2,400.00			
745	Union				73.95
746	Unionville				
747	University Park				
748	Urbana				
749	Urbandale (D. M. Rfd.)	18,000.00			2.00
750	Ute	6,310.00			197.05
751	Vail	11,500.00			475.61
752	Valeria				101.54
753	Van Horne		15,000.00		
754	Van Meter				
755	Van Wert				6.90
756	Varina				
757	Victor				
758	Vincent				
759	Vining				
760	Volga City				
761	Wadena				
762	Wahpeton				
763	Walcott				
764	Walker				31.60
765	Wallingford				
766	Wall Lake	2,200.00			
767	Walnut	11,000.00	3,500.00		7.65
768	Wapello	29,500.00			
769	Washta	11,500.00			
770	Waterville				
771	Waucoma				
772	Wauke				
773	Wayland			1,000.00	
774	Webb				
775	Webster				7.25
776	Weldon				67.85
777	Wellman	1,700.00			2,500.00
778	Wellsburg		9,500.00		1,199.13
779	Welton				
780	Wesley		3,000.00		
781	West Bend	3,000.00			356.95
782	West Branch	20,500.00			
783	West Burlington	3,300.00	7,000.00		
784	West Chester				
785	Westfield		500.00		
786	Westgate		2,500.00		4.20
787	West Liberty				
788	West Mitchell (P. O. Mitchell)				
789	Westphalia				
790	West Okoboji (Milford P. O.)				2,219.82
791	West Point		6,000.00		
792	West Side	1,000.00			
793	What Cheer	29,500.00			
794	Wheatland				
795	Whiting		45,487.00		101.46
796	Whittemore	3,195.00	8,200.00		12.50
797	Whitten				
798	Willey (P. O. Carroll)				
799	Williams	4,900.00	4,000.00		
800	Williamsburg				
801	Williamson				470.65
802	Wilton Junction				175.09
803	Winfield	43,900.00			
804	Winthrop				

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		88.19				88.19	743
		2,400.00				2,400.00	744
		73.95				73.95	745
							746
							747
							748
		18,002.00				18,002.00	749
		6,507.05	3,000.00			9,507.05	750
		11,975.61	2,000.00			13,975.61	751
		101.54				101.54	752
		15,000.00				15,000.00	753
							754
		6.99				6.99	755
							756
							757
							758
							759
							760
							761
							762
							763
		31.60				31.60	764
							765
		2,200.00				2,200.00	766
		14,507.65				14,507.65	767
		29,500.00				29,500.00	768
		11,500.00				11,500.00	769
							770
							771
							772
		1,000.00				1,000.00	773
							774
		7.25				7.25	775
		67.85				67.85	776
		4,200.00				4,200.00	777
		10,699.13				10,699.13	778
							779
		3,000.00				3,000.00	780
		3,356.95			9,450.00	12,806.95	781
		20,500.00				20,500.00	782
		10,300.00				10,300.00	783
							784
		500.00				500.00	785
		2,504.20				2,504.20	786
					17,000.00	17,000.00	787
							788
							789
		2,219.82				2,219.82	790
		6,000.00				6,000.00	791
		1,000.00				1,000.00	792
		29,500.00				29,500.00	793
							794
		45,588.46				45,588.46	795
		11,407.50			11,990.00	23,406.50	796
							797
							798
		8,900.00				8,900.00	799
							800
		470.65				470.65	801
		175.09				175.09	802
		43,900.00	4,950.00			48,850.00	803
							804

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
805	Wlota.....	2,000.00			
806	Woden.....	1,000.00			
807	Woodbine.....	9,000.00			
808	Woodburn.....				
809	Woodward.....	9,000.00			
810	Woolstock.....				
811	Worthington.....				
812	Wyoming.....	4,000.00	3,500.00		49.39
813	Yale.....				17.60
814	Yetter.....				
815	Yorktown.....				
816	Zearing.....		15,000.00		769.84
817	Zwingle.....				
818	University Heights.....				
819	Fairfax.....				

INDEBTEDNESS AT APRIL 1, 1938—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		2,000.00				2,000.00	805
		1,000.00				1,000.00	806
22,500.00		31,500.00	3,500.00		3,500.00	38,500.00	807
							808
		9,000.00				9,000.00	809
							810
							811
		7,549.39	2,000.00			9,549.39	812
		17.60				17.60	813
							814
							815
		15,769.84				15,769.84	816
							817
							818
					450.00	450.00	819

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
	Grand Total	\$150,537,226.00	\$ 26,103,960.00	\$ 8,976,750.00
1	Ackley	735,626.00	120,538.00	47,827.00
2	Ackworth			
3	Adair	281,582.00	43,096.00	25,944.00
4	Adel	780,732.00	89,524.00	10,495.00
5	Afton	258,674.00	51,110.00	18,530.00
6	Agency	125,547.00	18,437.00	13,724.00
7	Ainsworth	147,817.00	19,334.00	5,632.00
8	Akron	481,120.00	76,695.00	13,827.00
9	Albert City	315,203.00	75,397.00	5,247.00
10	Albion	89,101.00	7,329.00	784.00
11	Alburnett			
12	Alden	296,373.00	46,407.00	21,836.00
13	Alexander	222,776.00	36,357.00	2,265.00
14	Allerton	339,383.00	37,303.00	9,582.00
15	Allison	310,721.00	49,804.00	15,269.00
16	Alta	469,241.00	81,025.00	21,236.00
17	Alta Vista	118,360.00	27,845.00	7,729.00
18	Alton	437,618.00	69,908.00	48,809.00
19	Altoona	222,273.00	26,634.00	17,863.00
20	Alvord	159,538.00	22,723.00	11,298.00
21	Andover	23,803.00	1,773.00	7,559.00
22	Andrew	89,047.00	13,920.00	
23	Anita	457,045.00	56,109.00	11,044.00
24	Ankeny	278,834.00	29,566.00	19,895.00
25	Anthon	269,666.00	67,572.00	23,339.00
26	Aplington	302,549.00	38,578.00	15,770.00
27	Arcadia	127,816.00	12,804.00	
28	Archer	34,432.00	22,880.00	11,144.00
29	Aredale	41,662.00	27,424.00	14,262.00
30	Arion	56,969.00	6,435.00	42,516.00
31	Arispe	30,105.00	3,560.00	6,672.00
32	Arlington	289,162.00	46,182.00	11,201.00
33	Armstrong	401,288.00	91,806.00	5,924.00
34	Arnolds Park	472,370.00	38,731.00	12,513.00
35	Arthur	160,776.00	27,508.00	7,559.00
36	Ashton			
37	Ashbury (Dubuque, Ia.)			
38	Aspinwall	14,692.00	6,982.00	
39	Atalissa			
40	Athelstan	23,544.00	3,125.00	
41	Atkins	193,775.00	15,865.00	13,307.00
42	Auburn	171,533.00	27,181.00	14,268.00
43	Aurelia	286,435.00	54,533.00	25,021.00
44	Aurora	116,245.00	19,759.00	10,323.00
45	Avoca	608,170.00	74,013.00	14,701.00
46	Ayrshire	111,286.00	1,997.00	1,117.00
47	Badger	59,484.00	20,570.00	1,436.00
48	Bagley	186,862.00	41,778.00	5,046.00
49	Baldwin	61,574.00	10,213.00	10,697.00
50	Balltown			
51	Bancroft	223,131.00	71,396.00	14,405.00
52	Bankston	7,988.00	3,196.00	
53	Barnes City	107,430.00	13,222.00	7,314.00
54	Barnum	26,084.00	8,559.00	31,749.00
55	Bassett	34,843.00	17,973.00	7,285.00
56	Batavia	127,472.00	17,181.00	18,430.00
57	Battle Creek	420,965.00	48,583.00	7,559.00
58	Baxter	343,314.00	43,726.00	5,741.00
59	Bayard	186,724.00	45,279.00	7,569.00
60	Beacon	62,390.00	3,010.00	15,262.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
\$4,537,772.00	\$100,155,708.00	\$82,925,358.00	\$273,081,066.00	\$ 12,308,727.00	\$2,393,563.76	
19,351.00	923,342.00	586,198.00	1,509,540.00	75,841.00	8,587.00	1
	352,622.00	270,668.00	623,270.00		6,653.00	2
9,555.00	890,306.00	143,590.00	1,033,896.00	12,119.00	11,626.00	3
5,068.00	333,382.00	129,441.00	462,823.00	12,650.00	4,620.00	4
6,738.00	164,446.00	58,841.00	223,287.00			5
1,068.00	173,851.00	134,944.00	308,795.00	6,063.00	1,056.80	6
11,110.00	582,752.00	104,882.00	687,634.00	16,322.00	6,462.00	7
7,676.00	403,523.00	173,413.00	576,936.00	8,742.00	8,634.00	8
5,412.00	102,626.00	14,427.00	117,053.00	10,426.00	1,271.00	9
						10
9,541.00	374,157.00	188,911.00	563,068.00	32,872.00	5,294.32	11
5,309.00	266,707.00	47,000.00	313,707.00	1,492.00	240.00	12
13,079.00	399,437.00	120,987.00	520,424.00	14,222.00	4,252.00	13
11,466.00	387,320.00	152,797.00	540,117.00	67,100.00	3,755.00	14
9,521.00	581,023.00	236,018.00	817,041.00	30,918.00	8,038.00	15
	153,934.00	77,824.00	231,758.00	28,371.00	923.60	16
2,878.00	559,213.00	241,216.00	800,429.00	44,412.00	8,037.00	17
13,465.00	279,635.00	53,665.00	333,300.00	69,705.00	4,815.00	18
4,322.00	197,881.00	15,194.00	213,075.00	12,188.00	2,300.00	19
2,007.00	35,142.00		35,142.00	5,080.00	126.53	20
934.00	103,901.00	147,108.00	251,009.00		1,035.00	21
13,256.00	537,454.00	209,126.00	746,580.00	27,758.00	7,850.00	22
13,472.00	341,767.00	204,695.00	546,462.00	32,957.00	3,195.00	23
7,692.00	368,260.00	151,625.00	519,884.00	14,761.00	3,105.15	24
1,866.00	358,763.00	192,900.00	551,663.00	8,400.00	2,800.00	25
5,238.00	145,858.00	67,485.00	213,343.00	30,735.00	1,564.44	26
1,463.00	69,919.00	21,744.00	91,663.00		515.00	27
2,151.00	85,499.00	47,166.00	132,665.00	32,122.00	442.00	28
	105,920.00	13,270.00	119,190.00	12,468.00	635.00	29
1,838.00	42,175.00	12,000.00	54,175.00	8,450.00	236.00	30
1,579.00	348,124.00	125,550.00	473,674.00	27,941.00	4,916.00	31
7,232.00	506,250.00	104,955.00	611,205.00	7,994.00	6,261.96	32
15,222.00	538,836.00	68,246.00	607,082.00	1,414.00	8,776.00	33
916.00	196,759.00	87,906.00	284,665.00		2,262.00	34
						35
						36
26,529.00	48,203.00	6,000.00	54,203.00	5,086.00	533.00	37
						38
40.00	26,709.00		26,709.00			39
3,390.00	226,337.00	108,416.00	334,753.00		1,556.71	40
4,862.00	217,844.00	67,538.00	285,382.00	13,644.00	3,000.00	41
2,574.00	368,563.00	248,000.00	617,163.00	24,893.00	4,913.08	42
	146,327.00	33,224.00	179,551.00	20,738.00	746.00	43
52,813.00	749,697.00	442,973.00	1,192,670.00	30,178.00	9,579.16	44
957.00	115,357.00	12,537.00	127,894.00	12,120.00	3,340.00	45
3,812.00	85,302.00	32,116.00	117,418.00	36,351.00	1,003.00	46
5,416.00	239,102.00	73,700.00	312,802.00	3,876.00	1,721.53	47
1,047.00	83,531.00	30,137.00	113,668.00	11,129.00	1,148.00	48
						49
						50
7,203.00	316,135.00	82,634.00	398,769.00		7,925.00	51
	11,184.00		11,184.00			52
5,076.00	133,042.00	11,200.00	144,242.00	10,136.00	1,300.00	53
5,831.00	72,223.00	9,455.00	81,678.00	62,456.00	430.00	54
	60,101.00	6,000.00	66,101.00	11,440.00	407.43	55
24,472.00	187,555.00	28,250.00	215,805.00	18,430.00	1,899.00	56
2,053.00	479,160.00	111,804.00	590,964.00	10,294.00	7,290.00	57
1,119.00	393,900.00	550,995.00	944,895.00	15,230.00	3,738.56	58
7,986.00	247,558.00	134,653.00	382,211.00	6,904.00	3,835.00	59
6,220.00	86,882.00	24,000.00	110,882.00	17,371.00	830.00	60

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
61	Beaconsfield	36,540.00	11,344.00	16,710.00
62	Beaman	56,257.00	7,729.00	3,851.00
63	Beaver	57,572.00	10,375.00	7,131.00
64	Bellevue	688,574.00	51,856.00	15,137.00
65	Belmond	567,431.00	128,586.00	31,819.00
66	Bennett	166,633.00	43,148.00	7,827.00
67	Benton	30,575.00	4,010.00	6,176.00
68	Berkley	14,182.00	5,406.00	334.00
69	Bernard	50,577.00	9,986.00	
70	Bertram (via Cedar Rapids)	38,344.00	2,999.00	16,401.00
71	Bevington	14,162.00	3,056.00	4,750.00
72	Birmingham	122,647.00	27,607.00	19,591.00
73	Blairsburg	82,209.00	16,998.00	15,770.00
74	Blairstown	269,206.00	35,481.00	6,040.00
75	Blakesburg	126,965.00	17,690.00	5,449.00
76	Blanchard	81,027.00	15,495.00	3,651.00
77	Blencoe	94,241.00	19,564.00	14,262.00
78	Blockton	188,026.00	30,334.00	10,752.00
79	Blue Grass	167,414.00	18,569.00	2,075.00
80	Bode	175,522.00	38,399.00	3,803.00
81	Bonaparte	146,220.00	33,936.00	4,388.00
82	Bondurant	160,199.00	22,638.00	15,754.00
83	Bouton			
84	Boxholm	150,090.00	42,014.00	2,781.00
85	Boyden	168,406.00	54,633.00	5,045.00
86	Braddyville	72,833.00	17,870.00	13,142.00
87	Bradgate	72,553.00	27,656.00	12,836.00
88	Brandon	101,059.00	8,408.00	6,653.00
89	Brayton	85,539.00	12,736.00	
90	Breda	247,844.00	44,017.00	7,559.00
91	Bridgewater	97,094.00	19,177.00	8,884.00
92	Brighton	403,705.00	58,640.00	8,032.00
93	Bristow	84,773.00	17,298.00	9,862.00
94	Britt	590,173.00	79,759.00	14,811.00
95	Brooklyn	659,818.00	71,402.00	7,460.00
96	Brunsville	53,032.00	11,701.00	7,131.00
97	Buckeye	101,263.00	13,862.00	7,241.00
98	Buck Grove	35,034.00	6,228.00	7,568.00
99	Buffalo	169,714.00	10,807.00	7,533.00
100	Buffalo Center	318,132.00	78,178.00	7,095.00
101	Burt	759,454.00	69,044.00	87,569.00
102	Bussey	118,234.00	26,997.00	4,282.00
103	Calamus			
104	Callender	123,909.00	17,564.00	1,451.00
105	Calmar	515,450.00	52,605.00	15,540.00
106	Calumet	92,321.00	12,697.00	21,026.00
107	Camanche	156,314.00	16,461.00	67,366.00
108	Cambridge	171,769.00	28,434.00	17,478.00
109	Cantril	106,554.00	22,697.00	15,289.00
110	Carbon	25,365.00	4,190.00	
111	Carlisle	171,664.00	23,667.00	5,705.00
112	Carpenter	40,973.00	19,253.00	5,990.00
113	Carson	157,374.00	18,082.00	6,558.00
114	Cascade	476,213.00	48,219.00	
115	Casey	204,194.00	39,409.00	
116	Castalia	131,907.00	17,429.00	37,344.00
117	Castana			
118	Castle Hill (Rfd. Waterloo)	121,473.00	7,482.00	18,887.00
119	Center Junction			
120	Center Point	274,224.00	49,073.00	16,825.00
121	Centralia	27,093.00	3,634.00	
122	Central City	289,385.00	47,961.00	16,821.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
1,474.00	66,063.00	15,000.00	81,063.00	22,067.00	620.00	61
620.00	68,457.00	78,581.00	147,038.00	1,540.00	698.24	62
965.00	76,043.00	37,925.00	113,968.00		341.00	63
1,786.00	757,853.00	436,844.00	1,194,197.00			64
30,846.00	758,682.00	279,125.00	1,037,807.00	32,138.00	9,696.90	65
5,950.00	223,558.00	208,347.00	431,905.00	918.00	1,386.07	66
204.00	40,965.00	5,641.00	46,606.00	13,750.00	299.00	67
648.00	20,570.00	3,560.00	24,130.00	3,292.00		68
1,303.00	61,866.00	41,300.00	103,166.00			69
887.00	58,631.00		58,631.00	18,908.00	297.00	70
129.00	22,097.00	5,416.00	27,513.00	4,840.00		71
440.00	170,285.00	85,661.00	255,946.00	11,340.00	1,190.00	72
6,313.00	121,290.00	10,874.00	132,164.00	19,613.00	1,362.49	73
2,393.00	313,120.00	372,818.00	685,938.00		3,907.59	74
6,962.00	157,066.00	32,075.00	189,141.00		1,559.00	75
1,016.00	101,189.00	4,000.00	105,189.00	1,650.00		76
2,930.00	130,997.00	160,059.00	291,056.00		1,083.00	77
2,491.00	231,603.00	67,070.00	298,673.00	10,531.00	1,950.11	78
4,454.00	192,512.00	133,823.00	326,335.00		1,187.42	79
2,846.00	220,570.00	47,215.00	267,785.00	10,238.00	2,804.00	80
536.00	185,080.00	64,075.00	249,155.00	1,750.00	1,481.00	81
5,316.00	203,907.00	16,950.00	220,857.00	99,910.00	1,175.00	82
						83
431.00	195,316.00	54,375.00	249,691.00	42,794.00	1,682.00	84
3,266.00	231,350.00	135,000.00	366,350.00		3,433.23	85
1,057.00	104,902.00	8,722.00	113,624.00	19,494.00	680.24	86
3,650.00	116,695.00	3,700.00	120,395.00	14,353.00	1,008.00	87
	116,120.00	8,127.00	124,247.00		2,300.00	88
617.00	98,892.00	57,000.00	155,892.00		616.58	89
1,866.00	301,286.00	127,706.00	428,992.00	13,545.00	5,166.70	90
	125,155.00	104,302.00	229,457.00		1,325.00	91
2,857.00	468,234.00	62,650.00	530,884.00	11,602.00	7,750.00	92
3,516.00	115,449.00	20,776.00	136,225.00			93
47,767.00	732,010.00	142,481.00	874,491.00	15,760.00	20,158.00	94
8,499.00	747,179.00	431,973.00	1,179,152.00	12,054.00	8,521.00	95
1,586.00	73,450.00	42,460.00	115,910.00		586.00	96
2,645.00	125,011.00	83,414.00	208,425.00	38,013.00	977.00	97
525.00	49,355.00	20,995.00	70,350.00	11,760.00	250.00	98
2,073.00	190,127.00	34,296.00	224,423.00			99
3,490.00	406,895.00	171,124.00	578,019.00	18,821.00	4,015.49	100
14,908.00	930,975.00	7,060.00	938,035.00		2,160.00	101
7,484.00	156,997.00	46,379.00	203,376.00	4,665.00	2,848.46	102
						103
899.00	143,823.00	32,700.00	176,523.00		1,521.00	104
5,278.00	588,873.00	165,317.00	754,190.00	16,025.00	10,580.00	105
2,073.00	128,117.00	40,220.00	168,337.00		1,621.00	106
7,273.00	247,414.00	50,310.00	297,724.00	20,050.00	1,197.80	107
6,417.00	224,098.00	37,940.00	262,038.00	24,606.00	3,580.00	108
1,745.00	146,285.00	88,400.00	234,685.00	3,612.00	1,132.00	109
2,227.00	31,782.00	25,893.00	57,675.00	10,455.00		110
5,923.00	206,959.00	189,112.00	396,071.00	14,484.00	3,604.00	111
	66,216.00	27,338.00	93,554.00	7,908.00	952.45	112
11,083.00	193,097.00	89,672.00	282,769.00	9,114.00	2,674.13	113
11,980.00	536,412.00	426,958.00	963,370.00		11,254.00	114
14,046.00	257,649.00	123,435.00	381,084.00	5,580.00	2,361.85	115
2,238.00	188,918.00	62,209.00	251,127.00	28,341.00	1,041.00	116
						117
9,030.00	156,372.00	14,655.00	171,027.00	23,761.00	779.00	118
						119
5,808.00	345,930.00	117,154.00	463,084.00	23,346.00	2,348.41	120
2,111.00	32,838.00	2,000.00	34,838.00			121
1,517.00	355,684.00	34,006.00	389,690.00	7,018.00	4,922.00	122

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
123	Charlotte	143,021.00	13,059.00	10,839.00
124	Charter Oak	322,778.00	47,173.00	8,073.00
125	Chatsworth	33,098.00	9,673.00	10,091.00
126	Chelsea	273,259.00	48,118.00	15,403.00
127	Chester	124,336.00	29,166.00	14,127.00
128	Chillicothe	26,275.00	5,625.00	13,124.00
129	Churdan	435,014.00	54,591.00	41,070.00
130	Cincinnati	114,214.00	27,910.00	32,763.00
131	Clare	33,779.00	17,823.00	972.00
132	Clarence	405,847.00	70,936.00	18,256.00
133	Clarksville	482,081.00	62,475.00	22,033.00
134	Clayton	35,985.00	6,399.00	16,045.00
135	Clearfield	233,391.00	43,451.00	12,031.00
136	Cleghorn	103,991.00	54,075.00	14,718.00
137	Clemmons	79,175.00	13,052.00	726.00
138	Clermont	341,886.00	37,010.00	4,315.00
139	Clio	75,705.00	11,507.00	7,168.00
140	Clover Hills (via W. Des M.)	68,041.00	1,873.00	
141	Clutier	162,876.00	27,731.00	14,262.00
142	Coburg	17,275.00	975.00	6,553.00
143	Coggon	218,204.00	27,472.00	24,600.00
144	Coin	178,262.00	21,640.00	25,894.00
145	Colesburg	119,334.00	20,157.00	
146	College Springs	136,360.00	16,370.00	
147	Collins	173,677.00	40,625.00	7,568.00
148	Colo	194,466.00	37,870.00	14,262.00
149	Columbus City	73,459.00	1,375.00	
150	Columbus Junction	354,298.00	64,947.00	20,040.00
151	Colwell	29,490.00	15,314.00	3,743.00
152	Conesville			
153	Conrad	266,560.00	50,915.00	16,687.00
154	Conway	60,717.00	8,741.00	7,681.00
155	Coon Rapids	459,868.00	106,983.00	10,898.00
156	Coppock	7,245.00	1,335.00	448.00
157	Coralville (via Iowa City)	99,758.00	5,564.00	13,736.00
158	Correctionville	332,928.00	60,811.00	28,327.00
159	Corwith	146,504.00	29,224.00	4,430.00
160	Corydon	694,071.00	112,771.00	16,007.00
161	Cotter	24,208.00	1,483.00	7,095.00
162	Coulter	163,366.00	31,122.00	20,392.00
163	Craig	69,712.00	22,330.00	7,131.00
164	Crawfordsville	132,961.00	30,611.00	4,550.00
165	Cromwell	39,698.00	10,871.00	9,501.00
166	Crystal Lake	71,232.00	22,584.00	3,950.00
167	Cumberland	247,545.00	44,509.00	13,652.00
168	Cumming	34,290.00	8,851.00	5,063.00
169	Curlew	66,469.00	22,139.00	2,046.00
170	Cushing	112,924.00	16,557.00	14,404.00
171	Cylinder	38,814.00	14,730.00	4,036.00
172	Dakota City	142,488.00	19,211.00	18,122.00
173	Dallas	113,660.00	5,777.00	4,900.00
174	Dallas Center	392,361.00	41,172.00	871.00
175	Dana	48,903.00	9,435.00	726.00
176	Danbury	253,492.00	22,611.00	15,688.00
177	Danville	161,812.00	31,774.00	
178	Davis City	102,641.00	24,395.00	19,767.00
179	Dawson	55,489.00	24,451.00	7,568.00
180	Dayton	299,917.00	69,271.00	7,131.00
181	Decatur City	54,034.00	7,110.00	
182	Dedham	97,164.00	29,949.00	3,027.00
183	Deep River	204,900.00	26,205.00	7,559.00
184	Defiance	99,673.00	13,588.00	8,275.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
6,885.00	173,804.00	51,500.00	225,304.00	25,800.00	2,206.00	123
1,403.00	379,427.00	143,812.00	523,239.00	1,220.00	7,000.00	124
3,075.00	55,937.00	19,065.00	75,002.00	14,194.00	301.00	125
3,677.00	340,457.00	113,130.00	453,587.00	17,804.00	2,215.79	126
5,896.00	173,525.00	13,263.00	186,788.00	23,700.00	1,262.00	127
1,944.00	46,968.00	6,715.00	53,683.00		680.00	128
7,018.00	537,693.00	120,965.00	658,658.00	241,514.00	4,087.93	129
1,068.00	175,955.00	28,500.00	204,455.00	17,654.00	5,471.00	130
2,011.00	54,585.00		54,585.00	9,262.00	539.00	131
9,358.00	504,397.00	528,094.00	1,032,491.00	22,068.00	4,600.00	132
19,811.00	586,400.00	505,811.00	1,092,211.00	18,035.00	6,220.00	133
1,355.00	59,784.00	3,369.00	63,153.00	4,783.00	405.00	134
1,444.00	290,317.00	88,350.00	378,667.00	15,250.00	2,906.09	135
1,444.00	174,228.00	142,400.00	316,628.00	3,294.00	1,926.44	136
3,963.00	96,916.00	16,656.00	113,572.00	5,063.00	749.00	137
3,415.00	586,626.00	245,790.00	832,416.00	9,015.00	7,297.00	138
5,535.00	99,915.00	2,300.00	102,215.00	12,297.00	609.00	139
4,019.00	73,933.00	1,370.00	75,303.00	16,831.00	482.00	140
1,166.00	206,035.00	105,143.00	311,178.00	18,733.00	1,350.48	141
2,349.00	27,152.00		27,152.00	153,633.00	218.43	142
4,659.00	274,935.00	125,072.00	400,007.00		3,025.00	143
5,773.00	231,569.00	43,775.00	275,344.00	28,522.00	4,456.00	144
226.00	130,717.00	122,601.00	253,318.00	4,147.00	1,519.00	145
3,008.00	155,738.00	48,255.00	203,993.00		1,723.00	146
5,956.00	227,826.00	52,500.00	280,326.00	9,890.00	3,194.00	147
9,307.00	255,905.00	53,690.00	309,595.00	15,102.00	2,768.00	148
2,350.00	77,184.00	154,909.00	232,093.00		504.00	149
16,920.00	456,205.00	608,842.00	1,065,047.00	9,678.00	4,611.00	150
1,308.00	49,855.00	4,900.00	54,755.00	3,510.00	601.00	151
						152
1,769.00	335,931.00	163,690.00	499,621.00	31,200.00	3,525.00	153
1,103.00	78,242.00	24,206.00	102,448.00	782.00	1,179.14	154
28,684.00	606,433.00	189,505.00	795,938.00	23,371.00	9,630.06	155
346.00	9,374.00		9,374.00	28.00	96.00	156
243,478.00	362,536.00	500.00	363,036.00		3,010.00	157
67,181.00	489,247.00	80,759.00	570,006.00	7,400.00	6,522.00	158
3,020.00	183,178.00	4,000.00	187,178.00	42,742.00	3,035.00	159
39,734.00	802,583.00	178,680.00	1,041,263.00	22,090.00	20,600.00	160
3,513.00	36,299.00	600.00	36,899.00		360.00	161
3,975.00	218,855.00	47,157.00	266,012.00	80,584.00	3,225.00	162
2,213.00	101,386.00	5,800.00	107,186.00		3,033.00	163
267.00	168,389.00	282,844.00	451,233.00	10,589.00	2,902.00	164
2,576.00	62,646.00	33,277.00	95,923.00		422.86	165
2,389.00	100,155.00	6,700.00	106,855.00	3,300.00	840.00	166
12,472.00	318,178.00	138,667.00	456,845.00		2,766.00	167
1,688.00	49,892.00	4,485.00	54,377.00	18,749.00	357.00	168
1,633.00	92,287.00	3,667.00	95,954.00	12,120.00	1,009.00	169
6,006.00	149,891.00	4,800.00	154,691.00		794.45	170
2,444.00	60,024.00	34,338.00	94,362.00	4,493.00	676.00	171
4,958.00	184,779.00	69,600.00	254,379.00		1,735.00	172
3,729.00	128,066.00	24,900.00	152,966.00	5,038.00	1,329.53	173
6,840.00	441,244.00	479,869.00	921,113.00	3,870.00	10,790.00	174
4,527.00	63,591.00	24,154.00	87,745.00	9,103.00	440.00	175
8,869.00	300,660.00	78,375.00	379,035.00	28,182.00	4,543.43	176
14,009.00	207,595.00	118,776.00	326,371.00	37,214.00	1,585.00	177
1,370.00	148,173.00	37,355.00	185,528.00	8,612.00	1,856.00	178
2,186.00	89,694.00	25,780.00	115,474.00	17,145.00	700.00	179
8,923.00	385,242.00	194,808.00	580,050.00	3,918.00	5,703.00	180
1,003.00	62,147.00	11,750.00	73,897.00		566.00	181
5,131.00	135,271.00	23,700.00	158,971.00	14,254.00	2,710.00	182
3,923.00	242,597.00	45,830.00	288,427.00	2,350.00	4,000.00	183
4,187.00	125,723.00	51,500.00	177,223.00	3,016.00	801.28	184

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
185	Delaware	62,270.00	8,775.00	21,050.00
186	Delhi	78,641.00	16,761.00	5,752.00
187	Delmar			
188	Deloit	90,489.00	17,752.00	31,507.00
189	Delphos	17,315.00	4,220.00	9,993.00
190	Delta	169,346.00	23,282.00	7,680.00
191	Denver	318,812.00	44,720.00	3,646.00
192	Derby			
193	De Soto	94,388.00	11,486.00	4,169.00
194	Dexter	274,417.00	36,958.00	11,190.00
195	Diagonal	187,752.00	24,823.00	24,234.00
196	Dickens	77,419.00	17,144.00	11,201.00
197	Dike	14,454.00	39,226.00	15,118.00
198	Dixon	101,137.00	9,109.00	5,550.00
199	Dolliver	39,673.00	8,759.00	7,844.00
200	Donahue	58,976.00	13,554.00	2,018.00
201	Donnan	34,261.00	3,029.00	19,300.00
202	Donnellson	292,197.00	37,530.00	12,742.00
203	Doon	176,515.00	28,146.00	9,740.00
204	Dougherty	75,735.00	39,720.00	9,556.00
205	Dow City	166,023.00	20,300.00	11,788.00
206	Dows	398,070.00	77,202.00	11,629.00
207	Drakesville	38,002.00	9,175.00	4,315.00
208	Dumont	291,844.00	48,797.00	36,827.00
209	Duncombe	53,333.00	23,951.00	52,775.00
210	Dundee	71,980.00	11,109.00	7,109.00
211	Dunkerton	105,515.00	20,554.00	8,667.00
212	Dunlap	408,395.00	74,677.00	
213	Durant	504,767.00	72,590.00	7,533.00
214	Durango	9,341.00	1,610.00	1,944.00
215	Dysart	550,618.00	101,595.00	7,533.00
216	Earlham	320,616.00	44,173.00	8,996.00
217	Earling	126,377.00	22,390.00	5,752.00
218	Earlville	246,638.00	41,845.00	15,980.00
219	Early	226,138.00	51,087.00	10,701.00
220	Eddyville	25,311.00		
221	Edgewood	222,948.00	44,016.00	11,201.00
222	Elberon	135,064.00	20,667.00	22,958.00
223	Eldridge	192,460.00	30,290.00	9,486.00
224	Elgin	265,943.00	34,545.00	3,803.00
225	Elkader	710,176.00	121,546.00	4,743.00
226	Elkhart	81,789.00	11,235.00	7,387.00
227	Elk Horn	224,939.00	42,173.00	
228	Elkport	29,117.00	3,484.00	
229	Elliott	173,882.00	31,549.00	9,101.00
230	Ellston	51,383.00	9,565.00	9,301.00
231	Ellsworth	128,078.00	20,368.00	11,980.00
232	Elma	364,226.00	49,678.00	10,662.00
233	Ely	78,193.00	20,269.00	3,072.00
234	Emerson	169,230.00	26,692.00	9,228.00
235	Epworth	150,016.00	22,548.00	21,026.00
236	Essex	293,245.00	55,977.00	22,989.00
237	Everly	173,602.00	59,788.00	12,513.00
238	Exira	356,652.00	104,123.00	4,608.00
239	Exline	94,706.00	14,952.00	18,202.00
240	Fairbank	136,659.00	18,189.00	7,770.00
241	Farley	223,002.00	17,366.00	20,605.00
242	Farmersburg			
243	Farmington	232,801.00	41,409.00	28,574.00
244	Farnhamville	112,867.00	29,084.00	14,262.00
245	Farragut	181,879.00	24,898.00	9,829.00
246	Fayette	422,453.00	44,118.00	11,806.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
586.00	92,681.00	1,000.00	93,681.00	480.00	579.00	185
1,310.00	102,464.00	38,451.00	140,915.00	13,439.00	1,000.00	186
	139,748.00	46,706.00	186,454.00	3,795.00		187
938.00	32,466.00	9,100.00	41,566.00	6,150.00	140.00	188
8,294.00	208,602.00	61,397.00	269,999.00	41,222.00	1,460.00	189
4,859.00	372,037.00	413,535.00	785,572.00	30,409.00	1,585.00	190
						191
						192
626.00	110,669.00	22,250.00	132,919.00	7,540.00	882.10	193
5,970.00	328,535.00	24,860.00	353,395.00	41,465.00	8,852.00	194
4,722.00	241,531.00	64,059.00	305,590.00		4,607.00	195
5,462.00	111,226.00	28,635.00	139,861.00	21,473.00		196
3,105.00	71,903.00	33,531.00	105,434.00	29,658.00	1,913.16	197
2,700.00	118,496.00	105,245.00	223,741.00		1,460.00	198
4,407.00	60,683.00	5,321.00	66,004.00	7,185.00	781.00	199
332.00	74,880.00	28,790.00	103,670.00		507.31	200
1,166.00	57,756.00		57,756.00	30,488.00	203.00	201
1,379.00	343,848.00	184,862.00	528,710.00	17,295.00	6,090.00	202
9,485.00	223,886.00	21,180.00	245,066.00	12,272.00	4,775.00	203
3,903.00	129,004.00	62,037.00	191,041.00	20,703.00	643.18	204
1,617.00	199,728.00	32,900.00	232,628.00	9,473.00	1,893.00	205
14,779.00	501,680.00	307,767.00	809,447.00	17,054.00	5,232.00	206
2,250.00	53,742.00	23,775.00	77,517.00	2,685.00	454.00	207
9,143.00	386,611.00	400,750.00	787,361.00	54,809.00	5,701.00	208
7,797.00	137,856.00	57,655.00	195,511.00	58,184.00		209
239.00	90,437.00	23,000.00	113,437.00	880.00	813.00	210
544.00	135,280.00	174,125.00	309,405.00			211
36,704.00	519,776.00	213,446.00	733,222.00	17,200.00	13,429.00	212
10,977.00	595,867.00	362,947.00	958,814.00		3,986.36	213
682.00	13,577.00	3,000.00	16,577.00			214
6,366.00	606,112.00	390,160.00	1,056,272.00	7,158.00	3,452.00	215
17,602.00	391,387.00	133,199.00	524,586.00	13,346.00	6,000.00	216
4,574.00	159,093.00	59,922.00	219,015.00	15,890.00	1,452.08	217
3,041.00	307,504.00	229,530.00	537,034.00	7,550.00	1,886.00	218
9,473.00	297,399.00	89,017.00	386,416.00		2,834.00	219
776.00	26,087.00	4,700.00	30,787.00		93.75	220
917.00	279,082.00	124,294.00	403,376.00	9,362.00	4,204.06	221
3,175.00	181,864.00	47,100.00	228,964.00	14,050.00	1,712.06	222
1,083.00	233,319.00	208,890.00	442,209.00		270.64	223
3,477.00	307,768.00	124,800.00	432,568.00	10,857.00		224
7,264.00	843,729.00	306,001.00	1,149,730.00	3,539.00	11,099.00	225
2,047.00	102,458.00	11,619.00	114,077.00	38,761.00	614.00	226
5,555.00	272,667.00	112,700.00	385,367.00	12,159.00	2,222.00	227
1,842.00	34,443.00		34,443.00	1,426.00	324.11	228
573.00	215,105.00	48,499.00	263,604.00	5,000.00	3,025.00	229
1,897.00	72,146.00	5,700.00	77,846.00	6,090.00	1,000.00	230
1,613.00	162,039.00	61,952.00	223,991.00	14,540.00	1,987.03	231
743.00	425,309.00	114,558.00	539,867.00	35,251.00	3,750.00	232
765.00	102,299.00	96,973.00	199,272.00	8,132.00	491.74	233
10,853.00	210,003.00	188,130.00	404,133.00		4,125.00	234
11,876.00	205,466.00	82,593.00	288,059.00	22,383.00	2,007.37	235
3,464.00	375,675.00	306,187.00	681,862.00	51,243.00	6,401.50	236
1,533.00	247,436.00	59,500.00	306,936.00	26,241.00	2,343.21	237
25,148.00	490,531.00	116,300.00	606,831.00	3,155.00	7,945.00	238
931.00	128,791.00	18,280.00	147,071.00	18,927.00	1,009.00	239
714.00	163,332.00	217,728.00	381,060.00	10,017.00	1,141.00	240
11,849.00	272,822.00	80,028.00	352,850.00	20,049.00	1,692.00	241
						242
4,753.00	307,537.00		307,537.00	775.00	4,894.00	243
3,858.00	160,071.00	164,295.00	324,366.00	32,428.00	1,586.00	244
6,595.00	223,201.00	164,460.00	387,661.00	4,620.00	4,642.72	245
2,398.00	480,775.00	171,390.00	652,165.00	19,351.00	3,968.00	246

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
247	Fenton	162,791.00	53,309.00	7,131.00
248	Ferguson	31,088.00	8,070.00	5,046.00
249	Fertile			
250	Floris			
251	Floyd	114,540.00	12,099.00	3,415.00
252	Fonda	326,544.00	80,636.00	33,464.00
253	Fontanelle	264,255.00	63,402.00	32,059.00
254	Fort Atkinson	151,277.00	35,449.00	6,357.00
255	Fostoria	41,666.00	9,049.00	7,568.00
256	Franklin (via Donnellson)	18,490.00	2,200.00	328.00
257	Fraser	105,528.00	3,753.00	3,254.00
258	Fredericksburg	230,443.00	61,289.00	8,194.00
259	Frederika	59,883.00	7,519.00	
260	Fredonia (via Columbus Jet.)			
261	Fremont	224,805.00	18,075.00	1,886.00
262	Galt	67,853.00	8,970.00	6,583.00
263	Galva	201,221.00	43,067.00	16,829.00
264	Garber	37,519.00	10,851.00	13,320.00
265	Garden Grove	131,881.00	15,287.00	21,842.00
266	Garnavillo	226,251.00	19,087.00	
267	Garner	592,973.00	110,458.00	22,370.00
268	Garrison			
269	Garwin	198,164.00	35,575.00	17,542.00
270	Geneva	89,458.00	13,898.00	979.00
271	George	429,389.00	87,223.00	46,888.00
272	Gilbert	75,637.00	9,024.00	10,697.00
273	Gilbertville	83,605.00	7,233.00	
274	Gilman	173,017.00	52,054.00	1,233.00
275	Gilmore City	258,065.00	30,682.00	1,727.00
276	Gladbrook	399,373.00	60,830.00	23,004.00
277	Glidden	420,446.00	59,288.00	14,262.00
278	Goldfield	290,157.00	41,112.00	22,955.00
279	Goodell	83,315.00	18,874.00	3,730.00
280	Gooselake	39,375.00	7,562.00	7,274.00
281	Gowrie	443,794.00	71,747.00	46,763.00
282	Graettinger	212,074.00	62,669.00	6,217.00
283	Graf	7,926.00	1,402.00	3,655.00
284	Grafton	128,130.00	40,591.00	6,761.00
285	Grand Junction	400,887.00	81,600.00	19,642.00
286	Grand Mound	202,401.00	23,105.00	7,131.00
287	Grand River	103,390.00	28,867.00	9,283.00
288	Grandview	68,262.00	6,169.00	
289	Granger	133,685.00	13,278.00	6,233.00
290	Grant	59,965.00	13,341.00	
291	Granville	160,845.00	29,015.00	7,274.00
292	Gravity	185,830.00		
293	Gray	98,490.00	12,589.00	16,544.00
294	Greeley	135,402.00	28,209.00	7,972.00
295	Greene	567,387.00	106,355.00	7,021.00
296	Greenfield	758,566.00	87,949.00	27,990.00
297	Greene Island	25,141.00	5,260.00	16,045.00
298	Greenville	41,375.00	9,306.00	1,500.00
299	Grimes	161,161.00	15,659.00	10,859.00
300	Griswold	444,049.00	49,535.00	9,153.00
301	Grundy Center	824,141.00	98,567.00	3,950.00
302	Gruver	37,039.00	10,018.00	3,657.00
303	Guernsey	64,805.00	15,281.00	10,697.00
304	Guthrie Center	712,881.00	161,202.00	2,780.00
305	Guttenberg	488,245.00	69,298.00	31,080.00
306	Halbur	68,145.00	25,033.00	6,644.00
307	Hamilton	24,665.00	3,360.00	8,663.00
308	Hancock	98,239.00	23,647.00	10,020.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
1,245.00	224,476.00	48,100.00	272,576.00	3,645.00	3,270.89	247
1,724.00	45,928.00		45,928.00	5,106.00	545.00	248
					1,281.00	249
						250
875.00	130,929.00	16,400.00	147,329.00	7,347.00	1,845.00	251
8,317.00	448,961.00	97,514.00	546,475.00	15,790.00	7,395.03	252
	359,716.00	345,163.00	704,879.00	7,300.00	1,969.00	253
567.00	193,650.00	130,773.00	324,423.00		1,300.00	254
2,547.00	60,830.00	81,597.00	142,427.00	8,392.00	253.50	255
	21,018.00	2,000.00	23,018.00		133.00	256
402.00	112,937.00	3,950.00	116,887.00	10,032.00		257
	209,926.00	201,809.00	501,735.00	16,573.00	1,100.00	258
1,923.00	60,325.00	41,819.00	111,144.00	3,601.00	396.00	259
						260
6,351.00	251,717.00	60,500.00	312,217.00	48,189.00	3,171.00	261
1,950.00	85,356.00		85,356.00	16,390.00	583.00	262
8,218.00	269,335.00	88,413.00	357,748.00	13,798.00	5,900.00	263
1,929.00	63,619.00	42,574.00	106,193.00	1,575.00	1,325.00	264
1,294.00	170,304.00	41,590.00	211,894.00	3,354.00	2,216.00	265
2,995.00	248,333.00	371,378.00	619,711.00		2,964.03	266
46,556.00	772,357.00	212,476.00	984,833.00	7,832.00	12,803.00	267
					2,004.00	268
1,822.00	253,103.00	197,396.00	450,499.00	28,038.00	2,284.03	269
4,422.00	108,757.00	8,500.00	117,257.00	8,933.00	640.00	270
24,425.00	587,925.00	198,336.00	786,261.00	83,356.00	7,880.00	271
4,066.00	99,424.00	45,930.00	145,354.00	18,527.00	1,400.00	272
3,386.00	94,224.00	91,094.00	185,318.00		550.00	273
8,298.00	234,602.00	124,761.00	359,363.00	17,983.00	1,332.00	274
10,512.00	300,986.00	43,538.00	344,524.00	17,713.00	5,554.00	275
1,540.00	484,747.00	53,726.80	1,022,015.00	7,703.00	5,364.02	276
2,838.00	496,834.00	218,529.00	715,363.00	44,168.00	7,761.00	277
9,875.00	364,099.00	108,587.00	472,686.00	20,813.00	3,241.00	278
3,709.00	109,628.00	78,458.00	188,086.00	12,592.00	1,130.00	279
925.00	55,136.00	90,719.00	145,855.00	8,555.00	670.52	280
15,923.00	578,227.00	127,986.00	706,213.00	111,503.00	5,227.00	281
1,434.00	282,394.00	147,655.00	430,049.00	5,139.00	5,250.00	282
347.00	13,430.00	750.00	14,180.00			283
585.00	176,067.00	90,222.00	266,289.00	7,890.00		284
4,795.00	506,924.00	147,413.00	654,337.00	8,370.00	5,695.39	285
5,631.00	237,608.00	167,179.00	404,847.00	11,750.00	1,886.02	286
1,205.00	142,745.00	87,080.00	229,825.00		1,090.00	287
3,553.00	77,984.00	28,700.00	106,684.00		739.28	288
3,461.00	156,657.00	135,040.00	291,697.00	7,550.00	2,000.00	289
1,317.00	74,623.00	8,700.00	83,323.00	17,438.00	781.18	290
700.00	197,894.00	46,150.00	244,044.00	6,530.00	3,757.00	291
	185,830.00	76,483.00	262,313.00		1,608.00	292
3,305.00	130,928.00	10,891.00	141,819.00		1,223.40	293
452.00	172,035.00	46,152.00	218,187.00	8,900.00	1,232.00	294
45,634.00	726,397.00	460,666.00	1,187,063.00	6,000.00	6,940.00	295
	874,505.00	278,490.00	1,152,995.00	54,940.00	11,075.00	296
762.00	47,208.00	5,275.00	52,483.00		480.00	297
282.00	52,463.00	3,450.00	55,913.00	2,750.00		298
4,574.00	192,253.00	44,050.00	236,303.00		2,483.00	299
17,336.00	520,073.00	327,048.00	847,121.00		33,149.79	300
56,429.00	983,087.00	399,426.00	1,382,513.00		13,323.91	301
1,514.00	52,228.00	25,050.00	77,278.00			302
1,757.00	92,540.00	29,870.00	122,410.00	12,858.00	422.00	303
44,162.00	921,025.00	297,407.00	1,218,432.00	7,765.00	13,245.00	304
7,778.00	596,401.00	295,191.00	891,592.00		5,881.00	305
1,946.00	101,768.00	94,589.00	196,357.00		1,629.20	306
2,688.00	39,376.00	3,400.00	42,776.00	4,478.00	252.00	307
2,496.00	135,402.00	30,700.00	166,102.00	23,551.00	916.00	308

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
309	Hanlontown	106,174.00	21,886.00	16,401.00
310	Hansell	38,642.00	15,494.00	10,125.00
311	Harcourt	86,380.00	17,450.00	17,328.00
312	Hardy	62,406.00	30,864.00	8,118.00
313	Harper	58,520.00	11,111.00	3,657.00
314	Harpers Ferry	60,762.00	10,715.00	10,292.00
315	Harris	97,633.00	27,922.00	7,314.00
316	Hartford	57,186.00	19,612.00	7,387.00
317	Hartley	536,557.00	95,089.00	
318	Hartwick	40,056.00	20,214.00	5,277.00
319	Harvey	76,930.00	4,811.00	25,018.00
320	Hastings	71,596.00	11,730.00	15,089.00
321	Havelock	87,710.00	21,162.00	11,124.00
322	Hawkeye	264,394.00	44,774.00	9,486.00
323	Hayesville	33,410.00	7,988.00	6,660.00
324	Hazelton	208,802.00	21,300.00	8,719.00
325	Hedrick	247,821.00	43,288.00	16,360.00
326	Henderson	58,923.00	10,659.00	3,204.00
327	Hepburn			
328	Hills	77,019.00	14,880.00	3,657.00
329	Hillsboro	93,645.00	10,280.00	5,369.00
330	Hinton	91,702.00	34,543.00	20,657.00
331	Holland	61,724.00	16,503.00	3,145.00
332	Holstein	754,841.00	133,222.00	14,975.00
333	Holy Cross (via N. B. Vista)	29,027.00	4,116.00	
334	Hopeville (via Murray)	9,518.00	2,629.00	
335	Hopkinton	265,946.00	43,110.00	15,036.00
336	Hornick	93,777.00	25,005.00	4,944.00
337	Hospers	185,216.00	48,009.00	7,845.00
338	Hubbard	337,507.00	67,154.00	13,834.00
339	Hudson	200,738.00	22,221.00	3,321.00
340	Hull	257,835.00	72,924.00	12,614.00
341	Humeston	236,765.00	50,192.00	25,028.00
342	Hurstville	56,487.00	5,143.00	
343	Huxley	184,766.00	19,229.00	23,238.00
344	Imogene	65,039.00	12,925.00	6,154.00
345	Inwood	254,952.00	72,793.00	14,228.00
346	Ionia	70,275.00	16,970.00	11,725.00
347	Ireton	282,974.00	40,635.00	13,977.00
348	Irwin	130,542.00	23,322.00	13,539.00
349	Jackson Junction	236,425.00	26,918.00	54,906.00
350	Jamaica	94,961.00	19,302.00	7,569.00
351	Janesville	148,132.00	32,081.00	15,139.00
352	Jesup	323,515.00	60,705.00	35,681.00
353	Jewell Jct. (P. O. Jewell)	354,891.00	61,022.00	66,461.00
354	Joice	118,856.00	29,155.00	15,959.00
355	Jolley	47,136.00	8,293.00	5,550.00
356	Kalona	337,779.00	52,079.00	3,657.00
357	Kamrar	99,742.00	23,260.00	18,826.00
358	Kanawha	341,908.00	63,103.00	3,018.00
359	Kellerton	142,630.00	13,120.00	9,156.00
360	Kelley	75,438.00	9,856.00	22,093.00
361	Kellogg	229,391.00	52,581.00	4,315.00
362	Kensett	139,148.00	24,204.00	1,466.00
363	Kent	44,549.00	13,923.00	4,651.00
364	Keosauqua	248,337.00	45,485.00	5,705.00
365	Keota	296,369.00	46,373.00	7,314.00
366	Keswick	156,120.00	32,216.00	5,485.00
367	Keystone	343,587.00	49,142.00	6,653.00
368	Kimballton	121,509.00	34,893.00	
369	Kingsley	525,309.00	55,895.00	14,262.00
370	Kinross			

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
3,308.00	147,769.00	68,763.00	216,532.00	25,224.00	1,131.00	309
2,444.00	66,705.00	9,500.00	76,205.00	5,232.00	600.00	310
6,042.00	127,200.00	91,539.00	218,739.00	27,613.00	953.00	311
1,490.00	102,878.00	5,390.00	108,268.00	17,368.00	589.00	312
2,639.00	75,927.00	14,968.00	90,895.00		474.00	313
485.00	82,254.00	9,000.00	91,254.00	3,404.00	1,338.00	314
5,468.00	138,337.00	4,200.00	142,537.00	29,750.00		315
4,061.00	88,246.00	73,441.00	161,687.00	27,261.00	660.00	316
13,929.00	645,575.00	347,822.00	993,397.00	9,177.00	2,621.79	317
1,237.00	66,784.00	45,208.00	111,992.00	952.00	500.00	318
2,688.00	109,447.00	3,500.00	112,947.00	20,531.00	556.00	319
5,374.00	103,789.00	5,850.00	109,639.00	8,074.00	1,480.00	320
666.00	120,662.00	30,000.00	150,662.00	20,083.00	2,260.05	321
636.00	319,290.00	128,070.00	447,360.00	5,837.00	3,085.00	322
1,315.00	49,373.00	33,032.00	82,405.00	9,852.00	454.00	323
	238,821.00	101,250.00	340,071.00		1,000.00	324
7,081.00	314,550.00	100,565.00	415,115.00	50,515.00	4,213.00	325
3,171.00	75,957.00	21,400.00	97,357.00		681.00	326
						327
611.00	96,167.00	49,252.00	145,419.00		950.00	328
140.00	109,434.00	123,123.00	232,557.00	10,540.00	1,350.00	329
3,623.00	150,525.00	5,860.00	156,385.00		3,016.00	330
205.00	81,667.00	36,100.00	117,767.00	2,485.00	570.00	331
32,808.00	935,846.00	417,631.00	1,353,477.00	28,458.00	5,982.00	332
1,069.00	34,212.00	17,750.00	51,962.00		190.22	333
226.00	12,373.00	800.00	13,173.00			334
2,644.00	326,736.00	93,295.00	420,031.00		3,597.00	335
4,727.00	128,453.00	62,417.00	190,870.00		2,642.06	336
1,977.00	243,047.00	195,425.00	438,472.00	3,812.00	3,934.00	337
4,584.00	423,079.00	229,957.00	653,036.00		3,292.12	338
2,200.00	228,480.00	137,014.00	365,494.00	9,878.00	1,218.00	339
7,150.00	350,523.00	180,976.00	531,499.00	6,632.00	5,493.00	340
12,379.00	324,364.00	118,585.00	442,899.00		18,900.00	341
1,876.00	63,506.00	464.00	63,970.00			342
7,873.00	235,106.00	36,150.00	271,256.00	63,121.00	3,489.00	343
1,113.00	85,231.00	37,852.00	123,083.00	8,116.00		344
11,333.00	353,306.00	30,764.00	384,070.00		7,589.00	345
	98,970.00	79,600.00	178,570.00	17,160.00	323.63	346
8,150.00	345,736.00	114,173.00	459,909.00	36,828.00	6,578.00	347
5,024.00	172,427.00	56,642.00	229,069.00		1,429.04	348
5,184.00	323,523.00	12,430.00	335,953.00		657.00	349
3,391.00	125,223.00	115,838.00	241,061.00	8,600.00	836.87	350
1,863.00	197,215.00	47,350.00	244,565.00	24,360.00	1,850.00	351
	419,901.00	231,812.00	651,713.00		1,150.00	352
24,493.00	506,867.00	110,536.00	617,403.00	120,239.00	7,380.05	353
11,108.00	175,078.00	64,669.00	239,747.00	35,186.00	1,295.00	354
2,043.00	63,022.00	17,100.00	80,122.00	4,104.00	552.00	355
4,685.00	308,200.00	422,613.00	820,813.00	24,134.00	5,729.00	356
3,135.00	144,963.00	80,731.00	225,694.00	35,680.00	512.77	357
10,159.00	418,188.00	135,801.00	553,989.00	54,158.00	8,350.00	358
5,082.00	169,988.00	32,510.00	202,498.00	14,424.00	4,346.00	359
1,348.00	108,735.00	20,446.00	129,181.00	22,822.00	400.00	360
2,508.00	288,795.00	149,675.00	438,470.00		2,168.00	361
5,637.00	170,455.00	58,475.00	228,930.00	28,207.00	2,780.00	362
1,915.00	65,038.00	39,079.00	104,117.00	847.00	774.07	363
622.00	300,149.00	63,412.00	363,561.00	6,951.00	2,375.00	364
16,819.00	366,875.00	387,925.00	754,800.00	3,392.00	6,700.00	365
6,067.00	199,888.00	100,050.00	299,938.00	15,600.00	85.00	366
3,046.00	402,428.00	295,572.00	698,000.00	6,016.00	4,758.49	367
500.00	156,902.00	114,590.00	271,502.00	29,481.00	2,050.00	368
15,561.00	611,027.00	116,725.00	727,752.00	40,684.00	8,100.00	369
					325.00	370

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
371	Kirkman	56,460.00	7,595.00	9,399.00
372	Kirksville	41,786.00	4,055.00	
373	Kiron	141,950.00	23,461.00	8,557.00
374	Klemme	181,494.00	43,678.00	8,192.00
375	Knierlm	52,280.00	10,906.00	23,128.00
376	Lacona	128,071.00	29,025.00	12,978.00
377	Ladora	126,718.00	16,165.00	2,999.00
378	Lakota	159,099.00	59,867.00	3,876.00
379	Lake Mills	576,816.00	155,652.00	36,699.00
380	Lake Park	319,303.00	95,125.00	11,776.00
381	Lake View	355,585.00	48,565.00	17,836.00
382	Lamoni	449,276.00	94,217.00	29,396.00
383	Lamont	196,490.00	19,296.00	9,040.00
384	Lamotte			
385	Lanesboro	76,629.00	15,048.00	10,986.00
386	Lansing	456,820.00	72,376.00	17,862.00
387	La Porte City	650,043.00	67,221.00	23,185.00
388	Larchwood	135,021.00	46,479.00	6,583.00
389	Larrabee	41,593.00	16,602.00	11,354.00
390	Latimer	196,031.00	43,721.00	2,481.00
391	Laurel	90,571.00	17,662.00	1,457.00
392	Laurens	467,825.00	181,014.00	12,891.00
393	Lawler	154,862.00	40,600.00	15,197.00
394	Lawton	84,607.00	11,314.00	8,272.00
395	Le Claire	202,905.00	4,721.00	46,653.00
396	Ledyard	79,459.00	34,657.00	17,685.00
397	Le Grand	65,749.00	10,094.00	9,983.00
398	Lehigh	139,670.00	30,287.00	4,505.00
399	Leighton	39,035.00	8,978.00	
400	Leland	110,891.00	17,676.00	2,206.00
401	Lenox	463,972.00	72,450.00	14,798.00
402	Le Roy	29,161.00	11,067.00	15,963.00
403	Lester	69,748.00	26,030.00	36,640.00
404	Letts	130,421.00	17,535.00	7,460.00
405	Lewis	198,688.00	9,966.00	7,476.00
406	Libertyville	88,966.00	12,181.00	18,466.00
407	Lidderdale	60,879.00	13,649.00	20,574.00
408	Lime Springs	223,457.00	61,241.00	9,183.00
409	Lincoln	97,011.00	38,754.00	9,264.00
410	Linden	138,924.00	18,087.00	13,320.00
411	Lineville	166,489.00	14,389.00	7,533.00
412	Linn Grove	123,371.00	26,619.00	11,124.00
413	Lisbon	415,033.00	53,955.00	17,970.00
414	Liscomb	75,287.00	17,875.00	1,741.00
415	Littleport	51,199.00	10,424.00	5,349.00
416	Little Rock	223,364.00	41,459.00	8,118.00
417	Little Sioux	75,419.00	10,529.00	
418	Livermore	128,754.00	44,749.00	9,292.00
419	Lockridge	97,265.00	20,454.00	31,872.00
420	Logan	613,238.00	90,307.00	37,594.00
421	Lohrville	309,596.00	54,938.00	66,994.00
422	Lone Rock	57,743.00	29,494.00	7,131.00
423	Lone Tree	217,912.00	41,125.00	7,387.00
424	Long Grove	77,273.00	6,607.00	2,321.00
425	Lorimor	146,379.00	26,174.00	3,281.00
426	Lost Nation	226,223.00	29,519.00	7,972.00
427	Lovina	157,890.00	27,552.00	
428	Lowden	322,085.00	58,181.00	10,268.00
429	Low Moor	81,390.00	9,183.00	7,416.00
430	Luana	103,254.00	20,842.00	13,522.00
431	Lucas	64,758.00	17,056.00	23,116.00
432	Luther	56,830.00	16,906.00	7,568.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
2,525.00	75,979.00	2,920.00	78,899.00	5,310.00	997.00	371
1,824.00	47,665.00	93,821.00	141,486.00		678.00	372
669.00	174,637.00	85,960.00	260,597.00	3,621.00	650.00	373
8,731.00	242,095.00	176,908.00	419,003.00	4,708.00	4,810.00	374
1,425.00	96,739.00	21,250.00	117,989.00	37,266.00	704.00	375
9,635.00	179,709.00	85,710.00	265,419.00	1,895.00		376
2,847.00	148,729.00	64,337.00	213,066.00	7,327.00	1,769.00	377
4,461.00	227,303.00	65,670.00	292,973.00	590.00	4,960.00	378
7,243.00	776,410.00	240,569.00	1,016,979.00	54,222.00	11,888.31	379
15,659.00	441,863.00	97,343.00	539,206.00	528.00	6,630.00	380
9,750.00	431,736.00	174,810.00	606,546.00	44,398.00	3,626.00	381
2,775.00	575,664.00	57,945.00	633,609.00	60,382.00	11,618.00	382
	224,826.00	70,818.00	295,644.00	1,070.00		383
						384
4,091.00	106,754.00	3,975.00	110,729.00	18,960.00	714.19	385
5,928.00	552,986.00	207,136.00	760,122.00	13,192.00	7,229.38	386
3,879.00	744,328.00	242,650.00	986,978.00	88,975.00	8,589.00	387
1,760.00	189,843.00	44,144.00	233,987.00	22,606.00	3,935.00	388
557.00	70,106.00	37,400.00	107,506.00		592.00	389
5,014.00	247,247.00	133,936.00	381,183.00	79,427.00	900.00	390
3,590.00	113,280.00	82,716.00	195,996.00	5,213.00	400.00	391
8,320.00	670,050.00	203,449.00	873,499.00	3,567.00	4,905.61	392
	210,659.00	80,480.00	291,139.00	23,350.00	1,200.00	393
3,097.00	107,290.00	8,600.00	115,890.00	14,371.00	953.71	394
8,009.00	262,378.00	28,100.00	290,478.00		2,600.51	395
2,925.00	134,726.00	60,404.00	195,130.00		2,023.00	396
5,375.00	91,201.00	38,380.00	129,581.00	37,169.00	745.00	397
17,622.00	192,084.00	14,150.00	206,234.00	73,171.00	2,433.00	398
1,929.00	49,942.00	50,150.00	100,101.00			399
4,864.00	135,637.00	30,774.00	166,411.00	41,620.00	252.15	400
1,707.00	552,927.00	211,298.00	764,225.00	26,253.00	12,660.00	401
419.00	56,610.00	7,225.00	63,835.00		400.00	402
6,015.00	138,433.00	17,375.00	155,808.00	53,789.00	2,116.69	403
5,006.00	160,482.00	20,329.00	180,811.00	13,466.00	1,597.42	404
6,013.00	222,143.00	75,726.00	297,869.00	5,890.00	8,714.94	405
3,689.00	123,302.00	91,928.00	215,230.00	3,260.00	1,196.00	406
3,182.00	98,284.00	87,700.00	185,984.00	84,777.00	500.00	407
9,429.00	303,310.00	257,100.00	560,410.00	11,347.00	3,720.00	408
1,078.00	146,107.00	21,399.00	167,506.00		2,000.00	409
1,508.00	171,929.00	8,748.00	180,677.00	25,074.00	875.00	410
24,087.00	212,498.00	32,328.00	244,826.00	22,319.00	4,480.00	411
6,598.00	167,712.00	14,600.00	182,312.00	9,200.00	2,488.00	412
3,877.00	490,835.00	327,230.00	818,065.00	60,559.00	7,403.33	413
4,220.00	99,123.00	25,786.00	124,909.00	36,137.00	769.00	414
847.00	67,819.00	8,800.00	76,619.00	968.00	594.92	415
7,263.00	280,204.00	72,300.00	352,504.00		4,051.00	416
390.00	86,338.00		86,338.00	3,709.00	983.00	417
5,206.00	188,001.00	89,412.00	277,413.00	10,350.00	1,744.00	418
6,495.00	156,086.00	22,224.00	178,310.00	13,840.00	912.00	419
	741,139.00	306,461.00	1,047,600.00	4,680.00	12,837.00	420
16,921.00	448,449.00	361,199.00	809,648.00	136,015.00	11,437.00	421
305.00	94,673.00	19,586.00	114,259.00		1,350.00	422
17,109.00	283,533.00	143,445.00	426,978.00	24,155.00	3,835.00	423
534.00	86,735.00	55,770.00	142,505.00		347.72	424
9,613.00	185,447.00	15,522.00	200,969.00	8,228.00	2,408.00	425
885.00	264,599.00	145,130.00	409,729.00	31,945.00	3,744.46	426
18,599.00	204,041.00	4,775.00	208,816.00		1,238.00	427
7,855.00	398,389.00	533,146.00	931,535.00	4,405.00	3,207.04	428
363.00	98,352.00	22,000.00	120,352.00	9,200.00	2,331.00	429
1,640.00	139,258.00	138,733.00	277,991.00	35,161.00	900.00	430
	104,920.00	19,185.00	124,115.00	13,657.00		431
834.00	82,228.00	23,245.00	105,473.00	23,787.00	859.00	432

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
433	La Verne	149,322.00	36,483.00	24,742.00
434	Luxemburg (P. O. N. Vienna)	52,979.00	9,945.00	
435	Luzerne	71,678.00	4,396.00	8,055.00
436	Lynnville	113,289.00	18,240.00	842.00
437	Lytton	183,235.00	40,593.00	5,049.00
438	Macedonia	70,433.00	27,372.00	9,901.00
439	Macksburg	40,410.00	13,725.00	
440	Magnolia	96,375.00	9,178.00	
441	Malcolm	182,861.00	36,597.00	7,826.00
442	Mallard	139,034.00	36,399.00	1,248.00
443	Maloy	21,580.00	6,276.00	9,062.00
444	Malvern	361,309.00	58,484.00	22,711.00
445	Manilla	438,477.00	22,992.00	
446	Manly	385,900.00	53,248.00	22,076.00
447	Manning	732,516.00	134,438.00	58,014.00
448	Manson	672,198.00	78,129.00	54,010.00
449	Mapleton	639,005.00	102,242.00	20,613.00
450	Marathon	183,416.00	38,228.00	24,798.00
451	Marble Rock	188,485.00	23,207.00	7,314.00
452	Marcus	483,497.00	113,683.00	32,380.00
453	Marne	84,426.00	16,709.00	10,020.00
454	Marquette			
455	Martelle	101,318.00	12,495.00	7,064.00
456	Martinsburg	56,589.00	13,547.00	740.00
457	Martensdale	27,135.00	7,420.00	20,195.00
458	Marysville	26,245.00	5,363.00	
459	Masonville	54,801.00	15,708.00	15,769.00
460	Massena	196,281.00	29,563.00	13,997.00
461	Matlock	33,880.00	17,435.00	10,934.00
462	Maurice	86,356.00	15,400.00	26,603.00
463	Maxwell	271,420.00	37,241.00	10,596.00
464	Maynard	196,100.00	30,070.00	7,387.00
465	Maysville (Walcott P.O.)	47,763.00	11,877.00	
466	McCallsburg	86,138.00	26,618.00	6,118.00
467	McCausland	38,850.00	2,242.00	1,828.00
468	McClelland	58,033.00	13,030.00	
469	McGregor	509,807.00	111,255.00	17,357.00
470	McIntire	90,021.00	22,638.00	23,837.00
471	Mechanicsville			
472	Mediapolis	441,403.00	74,731.00	30,200.00
473	Melbourne	260,153.00	28,912.00	18,170.00
474	Melcher	190,044.00	26,705.00	4,681.00
475	Melrose	125,523.00	16,124.00	
476	Melvin	98,424.00	38,470.00	3,876.00
477	Menlo	183,750.00	30,425.00	3,657.00
478	Meriden	42,320.00	20,684.00	11,985.00
479	Merrill	229,516.00	35,740.00	25,912.00
480	Meservey	81,421.00	19,425.00	17,374.00
481	Middletown	84,536.00	10,143.00	15,571.00
482	Miles	211,142.00	41,910.00	10,192.00
483	Milford	512,477.00	85,724.00	7,871.00
484	Millersburg	69,524.00		
485	Millerton	39,878.00	1,048.00	4,169.00
486	Milo	208,778.00	36,397.00	14,562.00
487	Milton	183,784.00	22,697.00	28,213.00
488	Minburn	146,635.00	10,648.00	726.00
489	Minden	188,250.00	23,544.00	10,015.00
490	Mingo	64,633.00	17,687.00	3,341.00
491	Mitchell	32,738.00	5,783.00	12,858.00
492	Mitchellville	257,713.00	21,550.00	14,585.00
493	Modale	145,707.00	11,447.00	15,215.00
494	Mondamin	139,623.00	23,860.00	

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
5,735.00	216,282.00	41,950.00	258,232.00	54,784.00	2,885.00	433
975.00	63,899.00	57,202.00	121,101.00		123.00	434
1,456.00	85,585.00	82,300.00	167,885.00		1,225.00	435
4,506.00	136,877.00	40,743.00	177,620.00	8,654.00	993.26	436
6,712.00	235,589.00	107,038.00	342,627.00	3,262.00	3,758.00	437
4,964.00	112,670.00	76,100.00	188,770.00		1,762.26	438
5,571.00	50,706.00	38,911.00	98,617.00	32,093.00		439
424.00	105,977.00	42,260.00	148,237.00	5,520.00	736.00	440
8,835.00	236,119.00	35,375.00	271,494.00	36,463.00	11,217.09	441
1,462.00	178,143.00	53,325.00	231,468.00		2,113.42	442
447.00	37,365.00		37,365.00	12,456.00	232.00	443
47,538.00	490,042.00	206,953.00	696,995.00	32,965.00	11,950.00	444
13,791.00	475,260.00	43,083.00	518,343.00	11,280.00	5,935.86	445
20,130.00	481,354.00	114,001.00	595,355.00	33,599.00	2,153.00	446
62,611.00	987,579.00	686,982.00	1,674,561.00	67,706.00	8,256.03	447
36,690.00	841,027.00	262,765.00	1,103,792.00	101,594.00	16,514.00	448
8,186.00	770,046.00	235,210.00	1,005,256.00	29,480.00	9,791.00	449
5,076.00	251,518.00	97,473.00	348,991.00	3,770.00	3,057.00	450
15,744.00	234,750.00	43,160.00	277,910.00	16,915.00	1,635.00	451
3,825.00	633,385.00	419,326.00	1,052,711.00	37,527.00	6,040.94	452
2,906.00	114,061.00	14,100.00	128,161.00	13,405.00	1,919.00	453
					7,719.00	454
2,938.00	123,815.00	50,073.00	173,888.00	8,891.00	2,145.00	455
3,668.00	74,544.00	22,987.00	97,531.00	10,778.00	395.00	456
2,728.00	57,478.00	500.00	57,978.00	4,670.00	262.00	457
825.00	32,433.00		32,433.00	11,077.00	143.00	458
1,620.00	87,898.00	3,431.00	91,329.00		615.00	459
6,992.00	246,833.00	132,545.00	379,378.00	7,905.00	4,173.00	460
607.00	62,856.00	6,500.00	69,356.00	9,932.00	665.00	461
1,510.00	129,869.00	75,632.00	205,501.00	15,097.00	2,670.00	462
9,404.00	328,661.00	155,949.00	484,610.00	23,270.00	3,859.00	463
2,770.00	236,327.00	131,300.00	367,627.00	22,553.00	2,150.00	464
1,787.00	61,432.00		61,432.00		61,432.00	465
7,485.00	126,359.00	28,090.00	154,449.00	9,148.00	769.00	466
1,552.00	44,472.00	900.00	45,372.00		189.00	467
10,490.00	81,553.00		81,553.00		1,172.59	468
6,917.00	645,336.00	178,533.00	823,869.00		8,941.86	469
	136,496.00	27,237.00	163,733.00	20,586.00	1,178.00	470
						471
	546,394.00	104,120.00	650,514.00	42,429.00	5,000.00	472
6,278.00	313,513.00	120,170.00	433,683.00	13,743.00	2,412.00	473
8,929.00	230,359.00	44,400.00	274,759.00			474
20,594.00	162,241.00	42,795.00	205,036.00	24,369.00		475
934.00	141,704.00	20,308.00	162,012.00	2,026.00	1,169.00	476
2,752.00	220,584.00	91,083.00	311,667.00	6,328.00	1,595.12	477
1,142.00	76,131.00	3,937.00	80,068.00		701.78	478
11,740.00	302,908.00	46,686.00	349,594.00	5,356.00	3,237.00	479
4,849.00	123,069.00	23,151.00	146,220.00	41,551.00	1,580.00	480
	110,250.00	74,720.00	184,970.00		643.00	481
2,026.00	265,270.00	266,134.00	531,404.00	46,610.00	2,249.00	482
14,971.00	621,043.00	78,862.00	699,905.00	5,151.00	21,113.00	483
	69,524.00	12,900.00	82,424.00		835.00	484
1,603.00	46,698.00	4,500.00	51,198.00	4,013.00	395.00	485
1,690.00	261,427.00	113,900.00	375,327.00	18,304.00	2,244.00	486
3,251.00	237,945.00	56,121.00	294,066.00	20,313.00	4,200.00	487
1,148.00	159,157.00	106,500.00	265,657.00	1,890.00	800.00	488
6,652.00	228,461.00	80,450.00	308,911.00	4,010.00	2,200.00	489
2,069.00	87,730.00	63,218.00	150,948.00	7,303.00	1,331.00	490
	51,379.00	14,379.00	65,758.00	2,500.00	286.06	491
10,394.00	304,242.00	250,623.00	554,865.00	10,791.00	5,950.00	492
	172,369.00	35,116.00	207,485.00	30,638.00	2,583.00	493
11,417.00	174,900.00	70,490.00	245,390.00	3,726.00	3,211.00	494

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
495	Moneta	33,380.00	7,049.00	3,510.00
496	Monmouth	64,240.00	12,475.00	8,556.00
497	Monona	627,371.00	72,921.00	12,211.00
498	Monroe	406,357.00	50,029.00	8,118.00
499	Montezuma	611,732.00	89,495.00	9,362.00
500	Montour	134,731.00	25,699.00	8,842.00
501	Montrose	142,578.00	10,315.00	18,620.00
502	Moorhead	138,123.00	42,011.00	7,131.00
503	Moorland	26,454.00	15,102.00	19,220.00
504	Moravia	170,578.00	27,928.00	43,151.00
505	Morley	34,249.00	8,726.00	2,623.00
506	Morning Sun	334,820.00	35,424.00	5,920.00
507	Morrison	29,024.00	9,333.00	3,541.00
508	Moulton	285,797.00	42,481.00	20,728.00
509	Mt. Auburn	61,158.00	6,509.00	4,826.00
510	Mt. Ayr	731,409.00	119,388.00	29,305.00
511	Mt. Sterling	40,703.00	11,015.00	10,557.00
512	Mt. Union	65,504.00	14,194.00	11,030.00
513	Mt. Vernon	784,114.00	85,379.00	16,116.00
514	Moville	315,404.00	58,159.00	7,274.00
515	Murray	318,881.00	31,379.00	19,531.00
516	Nashua	472,025.00	106,754.00	170,266.00
517	Nemaha	67,002.00	18,509.00	5,049.00
518	Neola	262,665.00	25,248.00	17,945.00
519	New Albin	266,736.00	29,673.00	5,650.00
520	Newell	501,875.00	102,611.00	21,657.00
521	Newhall	186,549.00	26,433.00	4,541.00
522	New Hartford	141,806.00	22,615.00	21,026.00
523	New Liberty	53,470.00	12,596.00	2,414.00
524	New London	392,236.00	35,071.00	11,813.00
525	New Market	206,913.00	18,341.00	10,775.00
526	New Providence	90,134.00	12,126.00	
527	New Sharon	410,181.00	71,260.00	3,281.00
528	New Vienna	95,061.00	16,954.00	
529	New Virginia	111,774.00	24,966.00	14,744.00
530	Nicholas	135,065.00	21,640.00	
531	Nodaway	83,950.00	14,646.00	5,952.00
532	Nora Springs	519,764.00	69,283.00	24,801.00
533	Northboro	43,490.00	14,016.00	10,594.00
534	North Buena Vista	17,336.00	2,128.00	10,495.00
535	North English	297,593.00	46,665.00	5,247.00
536	North Liberty	78,425.00	9,355.00	5,632.00
537	North Washington	37,937.00	7,675.00	
538	Northwood	605,052.00	99,888.00	6,916.00
539	Norwalk	86,196.00	6,474.00	20,568.00
540	Norway	169,923.00	20,358.00	11,344.00
541	Numa	38,135.00	6,958.00	5,632.00
542	Oakland	388,977.00	60,792.00	10,166.00
543	Oakville	62,725.00	17,508.00	743.00
544	Ocheyedan	232,891.00	70,954.00	5,486.00
545	Odebolt	657,097.00	103,195.00	14,268.00
546	Ogden	685,394.00	96,044.00	14,119.00
547	Okoboji	489,051.00	33,217.00	5,449.00
548	Olds	76,139.00	18,107.00	725.00
549	Olin	243,955.00	45,121.00	10,898.00
550	Ollie	71,991.00	12,429.00	2,028.00
551	Oneida	47,636.00	3,751.00	27,543.00
552	Onslow	90,436.00	15,843.00	1,569.00
553	Orange City	633,900.00	111,970.00	4,849.00
554	Orchard	45,841.00	8,885.00	21,766.00
555	Orient	159,335.00	34,612.00	
556	Orleans (P.O. Spirit Lake)	292,524.00	47,887.00	10,313.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
229.00	44,168.00		44,168.00			495
1,488.00	86,759.00	12,276.00	99,035.00	15,244.00	453.77	496
980.00	713,483.00	754,195.00	1,467,678.00	10,606.00	11,223.00	497
979.00	465,483.00	250,956.00	716,439.00		6,882.24	498
3,064.00	713,653.00	239,823.00	953,476.00	62,435.00	11,052.84	499
3,765.00	173,037.00	65,200.00	238,237.00	9,401.00	1,245.68	500
3,002.00	174,515.00	26,045.00	200,560.00	16,327.00	1,234.97	501
2,103.00	189,368.00	99,330.00	288,698.00	1,575.00		502
3,209.00	64,045.00	8,200.00	72,245.00	48,071.00	273.00	503
3,544.00	245,201.00	69,239.00	314,440.00	18,927.00	1,959.00	504
2,057.00	47,655.00	13,100.00	60,755.00		845.00	505
9,681.00	385,845.00	219,969.00	605,814.00	13,515.00	6,186.00	506
676.00	42,574.00	26,760.00	69,334.00		500.00	507
2,795.00	351,801.00	42,708.00	394,509.00	7,680.00	8,345.00	508
894.00	73,387.00	33,392.00	106,779.00	4,366.00	902.00	509
5,736.00	885,838.00	249,151.00	1,134,989.00	77,524.00	14,303.00	510
232.00	62,507.00	1,000.00	63,507.00	610.00	350.00	511
328.00	91,056.00	65,087.00	156,143.00		1,050.00	512
13,782.00	899,391.00	575,670.00	1,475,061.00	6,937.00	8,771.22	513
19,862.00	400,699.00	48,308.00	449,007.00	6,210.00	4,322.64	514
5,789.00	375,580.00	108,325.00	483,905.00	20,869.00	4,400.00	515
	749,045.00	333,985.00	1,083,030.00	60,783.00	8,074.71	516
1,880.00	93,040.00	2,250.00	95,290.00	1,759.00	805.00	517
9,041.00	314,899.00	147,735.00	462,634.00		5,151.00	518
1,346.00	303,405.00	76,086.00	379,491.00		4,080.00	519
9,430.00	635,573.00	210,522.00	846,095.00	41,629.00	8,022.00	520
467.00	217,990.00	151,026.00	369,016.00		1,713.50	521
8,011.00	193,458.00	4,539.00	197,997.00	7,696.00	1,382.00	522
2,299.00	70,779.00	44,000.00	114,779.00		246.31	523
1,038.00	440,158.00	347,676.00	787,834.00	9,872.00	6,260.00	524
1,146.00	237,175.00	127,089.00	364,264.00	3,636.00	1,648.00	525
1,260.00	103,526.00	23,025.00	126,551.00	40,964.00	662.00	526
14,544.00	499,266.00	187,297.00	686,563.00	22,609.00	8,387.67	527
2,310.00	114,325.00	103,687.00	218,012.00			528
4,703.00	156,187.00	45,350.00	201,537.00	13,693.00	1,169.00	529
22,035.00	178,740.00	48,900.00	227,640.00		1,083.51	530
4,765.00	109,313.00	47,259.00	156,572.00	9,964.00	768.09	531
14,016.00	627,864.00	401,398.00	1,029,262.00	61,367.00	4,639.00	532
15,298.00	83,398.00	15,911.00	99,309.00	6,840.00		533
500.00	30,459.00	8,500.00	38,959.00	4,111.00	257.00	534
1,950.00	351,455.00	102,379.00	453,834.00	12,461.00	6,597.00	535
3,453.00	96,865.00	64,500.00	161,365.00		550.00	536
2,104.00	47,716.00	28,800.00	76,516.00		384.00	537
28,896.00	740,752.00	446,613.00	1,187,365.00	97,764.00	9,670.00	538
5,584.00	118,822.00	614,491.00	733,313.00	68,650.00	734.00	539
434.00	202,059.00	153,293.00	355,352.00	9,995.00	1,766.65	540
940.00	51,665.00	1,435.00	53,100.00	4,350.00		541
18,906.00	478,841.00	289,565.00	768,406.00	12,983.00	7,296.27	542
2,940.00	83,916.00	11,300.00	95,216.00	3,423.00	693.00	543
2,155.00	311,486.00	156,501.00	467,987.00	24,337.00	2,775.00	544
19,378.00	793,938.00	255,514.00	1,049,452.00	16,285.00	13,400.00	545
4,416.00	799,973.00	460,345.00	1,260,318.00	21,540.00	7,600.00	546
4,232.00	531,949.00	8,000.00	539,949.00	16,937.00	3,700.00	547
297.00	95,268.00	82,183.00	177,451.00	14,668.00		548
8,343.00	308,317.00	111,175.00	419,492.00	23,667.00	3,975.00	549
1,950.00	88,398.00	13,706.00	102,104.00	38,736.00	411.00	550
738.00	79,668.00	5,760.00	85,428.00			551
4,680.00	112,528.00	151,929.00	264,457.00	6,849.00	1,310.00	552
3,215.00	753,934.00	620,103.00	1,374,037.00	7,692.00	11,525.00	553
	76,492.00	46,321.00	122,813.00	6,364.00	726.71	554
13,248.00	207,195.00	127,300.00	334,495.00	1,640.00	875.76	555
5,489.00	356,213.00	4,500.00	360,713.00	14,248.00	900.00	556

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
557	Ossian	402,361.00	76,690.00	19,421.00
558	Osterdock	17,972.00	8,860.00	5,146.00
559	Oto	77,867.00	16,995.00	18,082.00
560	Ottosen	57,924.00	20,741.00	4,900.00
561	Owasa	38,634.00	5,857.00	13,720.00
562	Oxford	316,259.00	43,951.00	4,169.00
563	Oxford Junction	286,196.00	33,650.00	12,210.00
564	Oyens	26,915.00	9,244.00	5,256.00
565	Pacific Junction	63,595.00	11,955.00	31,872.00
566	Packwood	96,436.00	8,817.00	1,496.00
567	Palmer	138,119.00	34,621.00	8,118.00
568	Palo	58,434.00	6,592.00	4,900.00
569	Panama	78,797.00	24,264.00	3,633.00
570	Panora	391,775.00	47,381.00	12,513.00
571	Parkersburg	489,786.00	52,443.00	26,181.00
572	Parnell	62,621.00	9,757.00	5,550.00
573	Paton	114,396.00	33,858.00	1,117.00
574	Patterson	22,339.00	5,283.00	3,803.00
575	Paullina	551,257.00	95,425.00	11,787.00
576	Peosta	11,282.00	1,844.00	2,944.00
577	Persia	180,912.00	23,537.00	
578	Peru	49,653.00	12,867.00	15,917.00
579	Peterson	222,787.00	50,522.00	17,827.00
580	Pierson	206,915.00	27,255.00	14,832.00
581	Pilot Mound	61,388.00	14,541.00	27,634.00
582	Pioneer	23,390.00	14,045.00	377.00
583	Pisgah	146,446.00	34,056.00	
584	Plainsfield	102,732.00	33,597.00	14,141.00
585	Plainsview (Rural Route 3, Walcott)	44,617.00	6,614.00	
586	Plano	54,258.00	7,053.00	13,706.00
587	Pleasanton	52,964.00	14,250.00	12,832.00
588	Pleasant Plain	48,624.00	3,868.00	
589	Pleasantville	289,818.00	45,070.00	9,647.00
590	Plover	72,472.00	19,813.00	1,248.00
591	Plymouth			
592	Pocahontas	524,466.00	100,004.00	8,484.00
593	Polk City	96,391.00	15,688.00	
594	Pomeroy	472,607.00	55,442.00	43,734.00
595	Popejoy	84,057.00	17,744.00	6,948.00
596	Portsmouth	107,007.00	13,771.00	10,898.00
597	Postville	660,781.00	89,944.00	12,898.00
598	Prairieburg	57,080.00	7,177.00	
599	Prairie City	346,753.00	62,656.00	3,730.00
600	Prescott	136,076.00	28,562.00	11,012.00
601	Preston	247,720.00	37,315.00	4,844.00
602	Primghar	496,830.00	97,191.00	
603	Princeton	171,784.00	13,054.00	36,731.00
604	Promise City	48,870.00	7,485.00	16,746.00
605	Protivin	151,493.00	24,737.00	2,975.00
606	Pulaski	126,480.00	18,547.00	9,101.00
607	Quasqueton	133,889.00	9,158.00	
608	Quimby	111,129.00	32,237.00	11,775.00
609	Radeliffe	177,522.00	59,045.00	14,262.00
610	Rake	117,975.00	42,595.00	7,899.00
611	Ralston	45,395.00	21,782.00	22,819.00
612	Randalia	31,865.00	9,136.00	5,486.00
613	Randolph	114,929.00	21,012.00	9,319.00
614	Rathbun	18,116.00	3,745.00	3,784.00
615	Readlyn	264,204.00	50,170.00	
616	Reasnor	48,420.00	11,780.00	
617	Redding	49,031.00	8,635.00	24,864.00
618	Redfield	272,916.00	36,243.00	14,127.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
2,086.00	500,558.00	409,901.00	910,459.00		12,100.00	557
243.00	32,221.00	7,441.00	39,662.00	3,724.00	100.00	558
6,159.00	119,103.00	4,000.00	123,103.00	6,500.00	1,206.04	559
2,240.00	85,805.00	1,650.00	87,455.00	21,340.00	563.00	560
477.00	58,688.00	5,000.00	63,688.00	20,390.00	32.05	561
2,726.00	367,105.00	78,186.00	445,291.00		5,897.00	562
9,328.00	341,384.00	124,926.00	466,310.00	10,929.00	4,100.00	563
1,119.00	42,534.00	7,250.00	49,784.00		490.00	564
4,964.00	112,386.00	5,100.00	117,486.00	8,116.00	1,176.00	565
8,592.00	110,341.00	7,508.00	117,849.00	24,020.00	215.00	566
1,381.00	182,239.00	23,300.00	205,539.00	7,205.00	2,290.32	567
602.00	70,528.00	31,200.00	101,728.00	5,190.00	371.00	568
2,486.00	109,180.00	120,715.00	229,895.00	6,814.00	1,598.97	569
11,014.00	462,683.00	55,071.00	517,754.00	49,210.00	6,278.55	570
22,085.00	590,495.00	270,121.00	860,616.00		7,660.00	571
782.00	78,710.00	16,125.00	94,835.00		875.00	572
1,608.00	150,979.00	54,186.00	205,165.00	22,576.00	989.38	573
1,061.00	32,486.00	2,600.00	35,086.00	5,988.00	162.00	574
	658,469.00	431,012.00	1,089,481.00		4,437.00	575
1,041.00	17,111.00	500.00	17,611.00			576
12,214.00	216,663.00	67,936.00	284,599.00	6,584.00	1,983.00	577
3,208.00	81,735.00	13,485.00	95,220.00	18,753.00	744.00	578
12,510.00	303,646.00	191,542.00	495,188.00		2,824.00	579
13,312.00	262,314.00	76,237.00	338,551.00		4,145.00	580
897.00	104,460.00	30,400.00	134,860.00	27,634.00	338.00	581
576.00	38,388.00		38,388.00			582
16,463.00	196,965.00	73,500.00	270,555.00	24,662.00	2,734.00	583
1,154.00	151,624.00	93,264.00	244,888.00	10,824.00	936.00	584
2,747.00	53,978.00		53,978.00			585
1,827.00	76,844.00	14,050.00	90,894.00	12,663.00	750.00	586
491.00	80,537.00	14,714.00	95,251.00	9,005.00	415.00	587
2,527.00	55,019.00	6,364.00	61,383.00	27,780.00	214.73	588
7,055.00	351,590.00	101,552.00	453,142.00	21,993.00	6,490.00	589
619.00	94,152.00	17,815.00	111,967.00	20,960.00	1,400.00	590
						591
8,642.00	642,196.00	274,648.00	916,844.00	14,080.00	10,692.56	592
	112,079.00	82,709.00	194,848.00	13,550.00	815.00	593
2,571.00	574,354.00	152,437.00	726,791.00	69,464.00	9,865.00	594
3,574.00	112,323.00	29,951.00	142,274.00	28,232.00	1,263.93	595
3,816.00	135,492.00	59,820.00	195,312.00	5,555.00	1,704.73	596
1,925.00	765,548.00	610,216.00	1,375,764.00	11,122.00		597
128.00	64,455.00	36,925.00	101,380.00	16,452.00	434.00	598
14,539.00	427,678.00	297,067.00	724,745.00	13,210.00	5,312.04	599
4,403.00	180,053.00	92,357.00	272,410.00		1,939.66	600
2,407.00	292,286.00	126,245.00	418,531.00		4,845.77	601
16,210.00	610,231.00	281,238.00	891,469.00		7,550.00	602
5,224.00	226,793.00	39,967.00	266,760.00		745.72	603
3,629.00	76,730.00	14,450.00	91,180.00	500.00	538.00	604
417.00	179,622.00	70,529.00	250,151.00	8,815.00	1,151.00	605
4,830.00	158,958.00	44,575.00	203,533.00	7,830.00	900.00	606
1,607.00	144,654.00	81,121.00	225,775.00		656.00	607
1,189.00	156,330.00	20,830.00	177,160.00	1,267.00	2,991.00	608
5,915.00	256,744.00	168,760.00	425,504.00	31,955.00	2,598.26	609
3,809.00	172,278.00	119,275.00	291,553.00	29,825.00	2,357.00	610
5,393.00	95,389.00	22,400.00	117,789.00	60,037.00	780.00	611
902.00	47,389.00	3,780.00	51,169.00	2,057.00	339.00	612
992.00	146,252.00	54,232.00	200,484.00	6,750.00	2,024.24	613
713.00	26,358.00	1,200.00	27,558.00	687.00	118.00	614
908.00	315,282.00	324,470.00	639,752.00	5,123.00	2,525.00	615
323.00	60,523.00	19,563.00	80,086.00	10,425.00	600.00	616
1,837.00	84,367.00	14,827.00	99,194.00	15,827.00	425.00	617
1,669.00	324,955.00	81,698.00	406,653.00	36,557.00	3,547.00	618

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
619	Reinbeck	548,267.00	98,553.00	19,183.00
620	Rembrandt	95,441.00	35,352.00	2,825.00
621	Remsen	528,706.00	93,830.00	10,934.00
622	Renwick	181,792.00	54,971.00	18,826.00
623	Rhodes	148,283.00	12,672.00	10,696.00
624	Riceville	328,426.00	69,776.00	13,856.00
625	Richland	193,097.00	36,575.00	
626	Ricketts	82,093.00	14,443.00	8,420.00
627	Ridgeway	229,992.00	46,897.00	21,797.00
628	Rinard	30,724.00	6,323.00	20,736.00
629	Ringsted	228,332.00	56,345.00	17,114.00
630	Rippey	129,316.00	24,917.00	1,640.00
631	Riverside	242,167.00	25,812.00	5,851.00
632	Riverside (Dubuque Co.)			
633	Riverton	120,482.00	15,548.00	13,652.00
634	Robins	175,206.00	12,040.00	74,697.00
635	Rock Falls	17,232.00	5,140.00	2,048.00
636	Rockford	393,243.00	44,433.00	7,095.00
637	Rock Valley			
638	Rockwell	191,787.00	42,956.00	2,925.00
639	Rodman	41,112.00	12,845.00	4,681.00
640	Rodney	41,063.00	9,036.00	5,045.00
641	Roland	296,854.00	36,093.00	1,466.00
642	Rolfe	444,205.00	108,402.00	16,090.00
643	Rome	16,889.00	2,734.00	4,023.00
644	Rose Hill	48,274.00	12,199.00	3,803.00
645	Rossie			
646	Rowan	98,753.00	17,937.00	12,787.00
647	Rowley	52,847.00	22,326.00	5,316.00
648	Royal	151,424.00	45,105.00	5,997.00
649	Rudd	173,206.00	36,051.00	21,897.00
650	Runnells	51,252.00	23,861.00	4,102.00
651	Russell	244,188.00	24,809.00	24,422.00
652	Ruthven	241,280.00	56,261.00	9,482.00
653	Rutland	185,885.00	14,375.00	21,678.00
654	Ryan			
655	St. Ansgar	480,230.00	58,876.00	11,964.00
656	St. Anthony	43,551.00	6,100.00	427.00
657	St. Charles	118,302.00	20,789.00	18,056.00
658	St. Lucas	60,797.00	15,729.00	
659	St. Marys	17,772.00	3,663.00	3,131.00
660	St. Olaf	82,060.00	22,530.00	6,862.00
661	St. Paul (Rfd. W. Point)	29,315.00	9,450.00	
662	Sabula	246,661.00	140,454.00	11,504.00
663	Sageville	29,606.00	2,656.00	4,070.00
664	Salem	159,949.00	22,756.00	11,923.00
665	Salix	91,111.00	11,929.00	15,402.00
666	Sanborn	399,112.00	79,480.00	
667	Sandyville (via Milo Rfd.)	13,871.00	1,993.00	
668	Scarville	50,737.00	14,904.00	23,675.00
669	Schaller	326,518.00	89,280.00	14,268.00
670	Schleswig	405,372.00	47,243.00	7,987.00
671	Seranton	320,570.00	57,664.00	18,113.00
672	Searsboro	43,644.00	26,341.00	1,277.00
673	Sergeant Bluff	127,531.00	19,474.00	7,987.00
674	Shambaugh	70,791.00	9,622.00	14,107.00
675	Shannon City	88,836.00	9,950.00	8,141.00
676	Sharpsburg	35,647.00	7,943.00	18,930.00
677	Sheffield	611,212.00	54,156.00	18,488.00
678	Shelby	304,041.00	27,584.00	7,460.00
679	Sheldahl			
680	Sherrill	34,180.00	5,130.00	

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
26,957.00	692,960.00	230,795.00	923,755.00	32,851.00	13,016.80	619
4,742.00	138,360.00	25,818.00	164,178.00	4,465.00	1,757.00	620
3,675.00	637,145.00	627,530.00	1,264,675.00		6,337.00	621
5,487.00	261,076.00	104,087.00	365,163.00	25,970.00	3,000.00	622
5,861.00	177,512.00	33,000.00	210,512.00	29,614.00	1,507.00	623
6,691.00	418,749.00	186,066.00	604,815.00	8,385.00	11,569.37	624
8,199.00	237,871.00	127,425.00	365,296.00	20,087.00	1,954.00	625
	104,956.00	35,394.00	140,350.00	4,940.00	1,400.00	626
3,831.00	302,517.00	126,522.00	429,039.00	74,834.00	10,987.35	627
1,627.00	59,410.00	31,200.00	90,610.00			628
1,532.00	303,323.00	157,081.00	460,404.00	24,078.00	3,053.53	629
9,121.00	164,994.00	139,676.00	304,670.00	25,846.00	2,239.00	630
1,452.00	275,282.00	154,668.00	42,965.00	10,969.00	4,554.00	631
						632
8,579.00	158,261.00	74,883.00	233,144.00		2,055.00	633
3,039.00	264,982.00	18,400.00	283,382.00	154,429.00	235.00	634
1,432.00	25,852.00	17,360.00	43,212.00		132.46	635
2,368.00	447,139.00	170,697.00	617,836.00		7,502.00	636
						637
14,646.00	252,314.00	97,300.00	349,614.00	77,342.00	5,136.10	638
402.00	59,040.00	8,949.00	67,989.00	1,765.00	562.00	639
1,029.00	56,173.00	3,640.00	59,813.00	3,635.00	300.00	640
5,105.00	339,518.00	58,190.00	397,708.00	25,671.00	2,957.00	641
2,851.00	571,548.00	192,592.00	764,140.00	18,284.00	7,935.00	642
263.00	23,909.00	200.00	24,109.00		236.00	643
3,400.00	67,676.00	5,600.00	73,276.00		950.00	644
						645
4,953.00	134,430.00	25,400.00	159,830.00	15,607.00	764.00	646
	80,489.00	53,147.00	133,636.00	14,509.00	468.00	647
771.00	203,297.00	157,995.00	361,292.00	2,532.00	2,201.93	648
5,952.00	237,106.00	36,288.00	273,394.00	41,192.00	2,949.00	649
1,945.00	81,160.00	11,020.00	92,180.00	2,416.00	280.00	650
	293,419.00	210,710.00	504,129.00	19,251.00	2,344.00	651
1,671.00	308,694.00	136,640.00	445,334.00	6,662.00	5,780.00	652
1,798.00	223,736.00	14,250.00	237,986.00	27,818.00	772.00	653
						654
1,470.00	552,540.00	305,455.00	857,995.00		5,997.48	655
3,088.00	53,166.00	3,000.00	56,166.00	21,982.00	399.00	656
5,716.00	162,803.00	224,622.00	387,485.00	6,001.00	1,331.00	657
311.00	76,837.00	51,360.00	128,197.00	425.00	169.00	658
719.00	25,285.00	5,100.00	30,385.00	5,586.00	150.00	659
1,484.00	112,936.00	106,948.00	219,884.00	6,356.00	1,000.00	660
	38,765.00	1,000.00	39,765.00		12,098.00	661
3,159.00	401,778.00	57,300.00	459,078.00	6,190.00	1,300.00	662
1,053.00	37,385.00		37,385.00			663
1,353.00	195,981.00	102,668.00	298,649.00	11,482.00	2,250.00	664
6,764.00	125,206.00		125,206.00	13,060.00	1,750.00	665
11,753.00	490,345.00	108,590.00	598,935.00		11,337.00	666
579.00	16,443.00		16,443.00	13,960.00	41.00	667
907.00	90,223.00	22,158.00	112,381.00	3,352.00	569.39	668
12,908.00	442,974.00	330,826.00	773,800.00	32,664.00	7,675.00	669
2,054.00	462,656.00	348,350.00	811,006.00		9,367.00	670
12,119.00	408,466.00	54,400.00	462,866.00	58,396.00	6,122.25	671
3,275.00	74,537.00	34,618.00	109,155.00	3,415.00	438.35	672
2,284.00	157,276.00	55,618.00	212,894.00	17,868.00	2,335.00	673
5,045.00	99,565.00	8,350.00	107,915.00	2,500.00	1,600.00	674
3,448.00	110,375.00	16,650.00	127,025.00		662.00	675
926.00	63,446.00	43,375.00	106,821.00	3,933.00	808.02	676
28,906.00	712,762.00	189,038.00	901,800.00	174,538.00	9,063.17	677
1,613.00	340,698.00	91,100.00	431,798.00	23,106.00	9,594.15	678
						679
1,557.00	40,867.00	20,400.00	61,267.00			680

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
681	Shell Rock	351,327.00	67,472.00	9,547.00
682	Shellsburg	179,606.00	38,003.00	9,994.00
683	Sibley	848,375.00	150,364.00	19,370.00
684	Sidney	347,521.00	54,923.00	2,294.00
685	Silver City	98,172.00	14,436.00	3,478.00
686	Sioux Center	515,487.00	106,109.00	35,841.00
687	Sioux Rapids	300,313.00	103,619.00	17,828.00
688	Slater	214,165.00	34,347.00	32,768.00
689	Sloan	165,549.00	42,735.00	7,987.00
690	Smithland	93,159.00	23,964.00	11,354.00
691	Soldier	115,098.00	27,752.00	9,556.00
692	Solon	231,751.00	31,605.00	6,144.00
693	Somers	42,458.00	9,821.00	10,924.00
694	South English	93,847.00	27,800.00	7,826.00
695	Spillville			
696	Spirit Lake	1,007,867.00	194,173.00	14,393.00
697	Spragueville	47,700.00	6,802.00	8,779.00
698	Springbrook	38,675.00	9,605.00	
699	Spring Hill	10,998.00	2,471.00	1,243.00
700	Springville	235,420.00	58,125.00	5,550.00
701	Stacyville	176,092.00	39,045.00	20,545.00
702	Stanhope	132,462.00	50,208.00	14,547.00
703	Stanley	63,784.00	979.00	6,277.00
704	Stanton	317,795.00	30,236.00	14,416.00
705	Stanwood	203,345.00	41,005.00	8,914.00
706	State Center	506,760.00	49,423.00	14,547.00
707	Steamboat Rock	103,291.00	17,219.00	2,146.00
708	Stockport	96,794.00	24,649.00	20,750.00
709	Stockton	36,825.00	8,635.00	7,130.00
710	Story City	551,336.00	103,451.00	24,177.00
711	Stout	62,928.00	16,508.00	7,701.00
712	Stratford	272,450.00	33,663.00	13,549.00
713	Strawberry Point	361,047.00	69,575.00	17,760.00
714	Struble	44,317.00	8,732.00	7,987.00
715	Sully	149,734.00	35,884.00	1,117.00
716	Sumner	956,468.00	151,018.00	27,803.00
717	Superior	50,110.00	19,937.00	7,533.00
718	Sutherland	385,115.00	84,900.00	14,119.00
719	Swaledale	40,419.00	23,331.00	5,164.00
720	Swan	48,642.00	6,467.00	19,203.00
721	Swea City	272,844.00	92,148.00	62,243.00
722	Swisher	45,975.00	8,580.00	8,242.00
723	Tabor	294,843.00	46,005.00	
724	Templeton	192,980.00	33,992.00	5,146.00
725	Tennant	56,371.00	15,120.00	11,603.00
726	Terrill	157,416.00	59,593.00	9,790.00
727	Thayer	28,980.00	5,876.00	5,554.00
728	Thompson	206,156.00	60,382.00	8,777.00
729	Thor	106,000.00	34,068.00	14,262.00
730	Thornburg	38,899.00	8,762.00	8,118.00
731	Thornton	154,102.00	36,436.00	9,730.00
732	Thurman	68,435.00	8,809.00	
733	Tiffin	59,615.00	13,467.00	3,113.00
734	Tingley	110,960.00	16,820.00	19,112.00
735	Titonka	163,993.00	56,159.00	3,510.00
736	Toronto	49,465.00	4,535.00	3,935.00
737	Traer	496,945.00	134,480.00	8,964.00
738	Treynor	87,711.00	15,116.00	
739	Tripoli	569,543.00	76,626.00	10,145.00
740	Truesdale	19,471.00	15,975.00	4,743.00
741	Truro	109,418.00	19,669.00	19,240.00
742	Turin	51,534.00	17,544.00	10,696.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
16,597.00	444,943.00	157,403.00	602,346.00	12,932.00	3,640.00	681
935.00	229,138.00	34,945.00	264,083.00		2,120.88	682
11,553.00	1,035,662.00	536,832.00	1,572,494.00	6,104.00	12,890.00	683
15,905.00	420,643.00	163,383.00	584,026.00	21,573.00	3,857.32	684
7,156.00	123,242.00	117,992.00	241,234.00		1,612.00	685
1,570.00	659,007.00	443,047.00	1,102,054.00	49,100.00	7,448.00	686
8,958.00	430,718.00	98,641.00	529,359.00	8,148.00	5,061.00	687
7,889.00	289,169.00	122,365.00	411,534.00	36,946.00	2,060.00	688
10,261.00	226,532.00		226,532.00	1,540.00	2,783.29	689
4,220.00	132,697.00	56,573.00	189,270.00		1,637.91	690
1,468.00	153,874.00	40,517.00	194,391.00	2,476.00	1,491.00	691
9,236.00	278,736.00	135,035.00	413,771.00	4,200.00	5,775.00	692
2,327.00	65,530.00	30,988.00	96,518.00	5,637.00	850.00	693
9,047.00	138,520.00	130,106.00	268,626.00	10,342.00	1,360.00	694
						695
90,549.00	1,306,982.00	178,142.00	1,485,124.00	16,381.00	20,445.00	696
537.00	63,818.00	28,626.00	92,444.00		520.00	697
	48,280.00	63,045.00	111,325.00			698
2,194.00	16,906.00	7,090.00	23,996.00	990.00	54.00	699
1,392.00	300,487.00	163,485.00	463,972.00	4,025.00	2,937.63	700
	235,682.00	124,729.00	360,411.00	5,092.00	3,128.27	701
1,257.00	198,474.00	107,526.00	306,000.00	32,295.00	1,883.22	702
2,809.00	73,849.00	17,600.00	91,449.00	1,072.00	414.00	703
2,083.00	364,530.00	175,616.00	540,146.00	19,577.00	5,592.00	704
6,099.00	259,363.00	105,904.00	365,267.00		2,400.00	705
3,522.00	574,252.00	408,024.00	982,276.00	27,774.00		706
2,284.00	124,940.00	54,254.00	179,194.00	4,086.00	1,281.88	707
794.00	142,987.00	79,600.00	222,587.00		1,641.42	708
290.00	52,880.00	7,000.00	59,880.00		560.00	709
3,788.00	682,752.00	200,170.00	882,922.00	42,553.00	10,084.00	710
1,857.00	88,994.00	55,000.00	143,994.00	7,185.00	500.00	711
1,222.00	320,884.00	145,773.00	466,657.00	34,162.00	3,080.05	712
2,976.00	451,358.00	468,812.00	920,170.00	13,213.00	4,507.82	713
1,361.00	62,397.00	18,475.00	80,872.00		996.00	714
1,182.00	187,917.00	236,934.00	424,851.00		2,748.05	715
13,886.00	1,149,175.00	778,543.00	1,927,718.00	56,515.00	6,075.00	716
2,573.00	80,153.00	2,000.00	82,153.00	7,527.00	874.00	717
2,906.00	487,130.00	269,777.00	756,907.00	15,418.00	8,683.00	718
2,561.00	71,475.00	11,210.00	82,685.00	3,606.00	555.08	719
1,260.00	75,572.00	6,470.00	82,042.00	18,411.00	560.00	720
	427,235.00	86,526.00	513,761.00	9,787.00	6,190.00	721
1,077.00	63,874.00	52,000.00	115,874.00			722
13,258.00	354,106.00	57,502.00	411,608.00	21,780.00	11,958.86	723
5,642.00	237,760.00	161,209.00	398,969.00	6,142.00	1,635.00	724
1,307.00	84,461.00	19,903.00	104,454.00	25,520.00	988.00	725
4,808.00	231,607.00	149,320.00	380,927.00	15,174.00	3,753.00	726
1,820.00	42,230.00	300.00	42,530.00	1,360.00	236.00	727
3,922.00	279,237.00	83,303.00	362,540.00	13,443.00	2,608.26	728
2,313.00	156,643.00	26,220.00	182,863.00	37,080.00	2,295.00	729
2,764.00	58,543.00	20,950.00	79,493.00	720.00	324.00	730
5,932.00	206,200.00	127,224.00	333,424.00	32,483.00	1,518.63	731
3,127.00	80,371.00	27,451.00	107,822.00	14,230.00	1,328.00	732
3,035.00	79,230.00	29,600.00	108,830.00		717.00	733
3,632.00	150,524.00	52,632.00	203,156.00	2,100.00	931.00	734
1,328.00	224,990.00	177,940.00	402,930.00		4,885.00	735
185.00	58,120.00		58,120.00	2,052.00	500.00	736
2,423.00	642,812.00	630,650.00	1,273,462.00	127,677.00	11,240.00	737
2,657.00	105,484.00	118,712.00	224,196.00		1,909.57	738
17,290.00	673,604.00	423,399.00	1,097,003.00	44,526.00	5,805.00	739
1,203.00	41,392.00	27,830.00	69,222.00	4,108.00	397.00	740
6,205.00	154,532.00	44,200.00	198,732.00	29,043.00	2,240.00	741
1,435.00	81,209.00	6,932.00	88,141.00		800.00	742

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
743	Udell	42,580.00	4,431.00	9,338.00
744	Underwood	85,300.00	15,907.00	17,273.00
745	Union	175,167.00	32,909.00	1,059.00
746	Unionville	55,090.00	13,036.00	7,753.00
747	University Park	186,084.00	2,475.00	
748	Urbana	139,644.00	14,010.00	2,091.00
749	Urbandale (D. M. Rfd.)	320,485.00	26,004.00	21,428.00
750	Ute	214,847.00	36,382.00	17,021.00
751	Vail	206,634.00	28,815.00	13,692.00
752	Valeria	8,438.00	2,883.00	2,724.00
753	Van Horne	299,115.00	38,857.00	10,455.00
754	Van Meter	141,299.00	40,102.00	7,533.00
755	Van Wert	91,655.00	14,322.00	22,115.00
756	Varina	54,540.00	31,148.00	5,146.00
757	Victor	309,384.00	85,817.00	4,512.00
758	Vincent	44,431.00	10,322.00	12,272.00
759	Vining	66,747.00	10,506.00	17,155.00
760	Volga City			
761	Wadena	110,375.00	20,246.00	9,082.00
762	Wahpeton	234,467.00	8,327.00	
763	Walcott	417,737.00	50,562.00	5,411.00
764	Walker	176,529.00	48,111.00	7,533.00
765	Wallingford	57,998.00	25,139.00	7,387.00
766	Wall Lake	295,319.00	40,522.00	28,637.00
767	Walnut	440,955.00	37,945.00	7,314.00
768	Wapello	524,421.00	90,212.00	4,242.00
769	Washita	166,572.00	39,644.00	22,077.00
770	Waterville	71,765.00	15,463.00	9,385.00
771	Waucoma	186,494.00	28,051.00	7,265.00
772	Wauke	139,769.00	33,532.00	11,774.00
773	Wayland	232,518.00	34,142.00	1,088.00
774	Webb	71,830.00	30,299.00	6,728.00
775	Webster	57,138.00	12,826.00	13,883.00
776	Weldon	74,397.00	12,230.00	9,156.00
777	Wellman	359,248.00	91,763.00	6,071.00
778	Wellsburg	276,174.00	50,690.00	9,728.00
779	Welton	35,721.00	13,480.00	2,523.00
780	Wesley	158,041.00	69,042.00	7,568.00
781	West Bend	237,091.00	89,040.00	7,348.00
782	West Branch	377,915.00	58,513.00	5,852.00
783	West Burlington	461,399.00	13,392.00	34,118.00
784	West Chester	75,736.00	11,172.00	1,975.00
785	Westfield	55,681.00	13,040.00	2,624.00
786	Westgate	114,927.00	30,761.00	9,153.00
787	West Liberty	815,405.00	114,200.00	
788	West Mitchell (P. O. Mitchell)	114,789.00	711.00	
789	Westphalia	50,047.00	2,414.00	
790	West Okoboji (Milford P. O.)	148,421.00	4,048.00	
791	West Point	196,170.00	31,680.00	13,942.00
792	West Side	156,409.00	22,545.00	15,260.00
793	What Cheer	362,770.00	46,411.00	30,623.00
794	Wheatland	188,229.00	33,837.00	7,987.00
795	Whiting	222,149.00	28,956.00	17,542.00
796	Whittemore	179,267.00	43,928.00	7,871.00
797	Whitten	58,649.00	15,191.00	14,775.00
798	Willey (P. O. Carroll)	28,800.00	5,910.00	
799	Williams	227,692.00	42,468.00	15,770.00
800	Williamsburg			
801	Williamson	124,516.00	6,866.00	8,132.00
802	Wilton Junction	407,320.00	52,715.00	
803	Winfield	462,737.00	67,922.00	15,195.00
804	Winthrop	191,346.00	19,443.00	11,893.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
1,337.00	57,686.00	14,200.00	71,886.00	3,782.00	313.00	743
9,352.00	127,832.00	35,991.00	163,823.00	16,187.00	1,165.00	744
2,405.00	211,540.00	105,022.00	316,562.00	10,707.00	1,424.00	745
1,308.00	77,187.00	24,850.00	102,037.00	7,790.00	527.00	746
4,035.00	192,594.00	25,097.00	217,691.00	22,325.00	1,700.00	747
1,273.00	157,018.00	67,209.00	224,227.00		1,144.84	748
12,269.00	380,186.00	11,000.00	391,186.00	182,131.00	2,690.00	749
2,277.00	270,527.00	23,410.00	293,937.00		3,066.00	750
1,904.00	251,105.00	71,462.00	322,567.00	9,441.00	6,650.00	751
101.00	14,146.00	4,700.00	18,846.00		415.00	752
2,279.00	350,706.00	299,241.00	649,947.00	24,512.00	9,250.00	753
3,555.00	192,489.00	44,455.00	236,944.00	12,630.00	947.94	754
1,083.00	129,175.00		129,175.00	1,419.00	700.00	755
2,264.00	93,098.00	23,508.00	116,606.00	3,093.00	502.60	756
2,711.00	402,424.00	491,775.00	894,199.00		3,094.00	757
3,032.00	70,057.00	94,131.00	164,188.00	31,150.00	718.00	758
1,310.00	95,718.00	28,100.00	123,818.00	30,575.00	566.10	759
						760
1,058.00	140,761.00	86,590.00	227,351.00	19,649.00	774.00	761
1,808.00	244,602.00		244,602.00		1,209.00	762
8,204.00	481,914.00	264,573.00	746,487.00	11,684.00	1,932.35	763
1,846.00	234,019.00	65,935.00	299,954.00	15,922.00	879.37	764
3,558.00	94,082.00	37,430.00	131,512.00	45,416.00	384.80	765
5,786.00	370,264.00	142,895.00	513,159.00	14,106.00	4,883.72	766
7,096.00	493,310.00	133,803.00	627,113.00	9,511.00	5,346.59	767
35,370.00	654,245.00	114,819.00	769,064.00	15,566.00	8,117.87	768
8,666.00	236,959.00	58,267.00	295,226.00	27,632.00	2,067.00	769
422.00	97,035.00	42,885.00	139,920.00		378.04	770
1,283.00	223,093.00	86,590.00	309,683.00	2,888.00	1,785.00	771
1,751.00	186,826.00	60,135.00	246,961.00	41,325.00	1,640.00	772
699.00	268,447.00	320,447.00	588,894.00	14,654.00	2,700.00	773
746.00	109,603.00		109,603.00	15,576.00	544.00	774
3,105.00	86,952.00	72,172.00	159,124.00	5,861.00	563.00	775
609.00	96,392.00	1,500.00	97,892.00		602.00	776
3,571.00	460,653.00	192,988.00	653,641.00	4,420.00	6,331.00	777
9,363.00	345,955.00	109,174.00	455,129.00	31,194.00	4,097.88	778
493.00	52,217.00	49,475.00	101,692.00		239.17	779
6,490.00	241,141.00	137,289.00	378,430.00	5,776.00	2,554.00	780
	333,479.00	108,548.00	442,027.00	15,853.00	3,924.00	781
8,459.00	450,739.00	475,181.00	925,920.00	1,000.00	4,354.14	782
	508,909.00	149,685.00	658,594.00	78,542.00	11,786.00	783
192.00	89,075.00	57,737.00	146,812.00	4,938.00	587.00	784
1,650.00	72,995.00	2,000.00	74,995.00		470.00	785
1,606.00	156,447.00	33,450.00	189,897.00	10,842.00	1,156.00	786
35,545.00	965,150.00	821,000.00	1,786,150.00	11,945.00	5,861.00	787
	115,500.00		115,500.00	3,728.00		788
941.00	53,402.00	48,190.00	101,592.00		135.00	789
4,137.00	156,606.00	3,500.00	160,106.00	24,691.00	902.00	790
1,125.00	242,917.00	32,450.00	275,367.00		2,501.00	791
3,047.00	197,261.00	54,903.00	250,164.00	65,013.00	2,074.00	792
14,585.00	454,389.00	105,275.00	559,664.00	11,818.00	8,520.00	793
7,205.00	231,258.00	280,490.00	511,748.00	1,814.00	1,477.00	794
8,409.00	277,056.00	84,126.00	361,182.00	26,810.00	3,953.00	795
6,921.00	237,987.00	111,376.00	349,363.00	4,988.00	3,610.00	796
1,399.00	90,014.00	15,900.00	105,914.00	17,432.00	497.91	797
	34,710.00	34,500.00	69,210.00	7,425.00		798
11,138.00	297,068.00	41,004.00	338,072.00	21,902.00	5,098.62	799
						800
	139,514.00	11,300.00	150,814.00	7,396.00	2,430.00	801
9,280.00	469,315.00	358,598.00	827,913.00			802
933.00	546,787.00	335,372.00	882,159.00	26,254.00	8,366.00	803
	222,682.00	80,400.00	303,082.00		1,707.00	804

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY AS

Number	Towns	Real property	Personal property	Railroad property
805	Wlota.....	56,877.00	10,321.00	4,462.00
806	Woden.....	126,616.00	28,405.00	7,314.00
807	Woodbine.....	434,710.00	67,912.00	
808	Woodburn.....	106,035.00	9,162.00	18,748.00
809	Woodward.....	332,079.00	28,702.00	12,161.00
810	Woolstock.....	65,137.00	12,975.00	17,828.00
811	Worthington.....	120,477.00	25,373.00	3,532.00
812	Wyoming.....	265,005.00	42,857.00	5,853.00
813	Yale.....	113,245.00	30,032.00	5,651.00
814	Yetter.....	71,831.00	21,928.00	11,564.00
815	Yorktown.....	55,769.00	4,040.00	
816	Zearling.....	194,233.00	41,191.00	1,466.00
817	Zwingle.....	53,811.00	7,351.00	
818	University Heights.....	135,218.00	10,554.00	
819	Fairfax.....	122,923.00	22,780.00	19,072.00

OF JANUARY 1, 1937—LEVIES AS OF SEPTEMBER 1, 1937—Continued

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	Total amount of levies asked	Number
2,609.00	74,269.00	5,500.00	79,769.00	3,306.00	509.93	805
4,088.00	166,423.00	25,100.00	191,523.00	15,249.00	850.00	806
24,497.00	527,119.00	415,226.00	942,345.00	-----	13,375.00	807
3,036.00	137,881.00	9,725.00	147,606.00	12,388.00	660.00	808
3,281.00	376,223.00	111,776.00	487,999.00	22,453.00	-----	809
12,265.00	108,205.00	9,600.00	117,805.00	30,239.00	315.92	810
3,039.00	152,421.00	126,900.00	279,321.00	2,783.00	1,200.00	811
7,272.00	320,987.00	119,052.00	440,039.00	825.00	7,050.00	812
3,444.00	152,372.00	31,189.00	183,561.00	6,140.00	1,240.28	813
1,619.00	106,942.00	7,500.00	114,442.00	-----	297.00	814
4,427.00	64,236.00	50,190.00	114,426.00	2,140.00	489.98	815
7,167.00	244,157.00	48,109.00	292,266.00	32,174.00	5,285.00	816
2,397.00	63,559.00	10,735.00	74,294.00	-----	750.00	817
-----	145,772.00	-----	145,772.00	-----	645.00	818
1,534.00	166,309.00	105,155.00	271,464.00	18,444.00	671.01	819

CITY OFFICIALS

No. in order of population	Cities	Mayor	Clerk	Treasurer	Term expires
1	Des Moines	Mark L. Conkling	Rex Ramsay	Harvey Bogenrief	1940
2	Sioux City	David F. Loepp	Carl Norbom	C. A. Carlson	1940
3	Davenport	John H. Jebens	Frank A. Hass	Clarence F. Schmidt	1940
4	Cedar Rapids	Frank K. Hahn	L. J. Storey	M. F. Cox	1940
5	Waterloo	Ralph B. Slippy	Geo. W. Nauman	Wm. L. Beecher	1940
6	Council Bluffs	S. W. McCall	Geo. H. Henderson	C. W. Gould	1940
7	Dubuque	Carl A. Clark	J. J. Shea	Otto F. Puls	1940
8	Ottumwa	C. A. Hill	Alvah C. Orvis	C. F. Sonntag	1939
9	Burlington	Max A. Conrad	Robert Schlamp	Geo. J. Bruhl	1940
10	Clinton	R. N. Howes	H. W. Cowles	Harry Vetter	1940
11	Mason City	H. C. Brown	Rena B. Mack	R. A. Potter	1939
12	Ft. Dodge	C. A. Garlock	H. R. Sittig	F. R. Kaufman	1939
13	Marshalltown	G. W. Darling	Anne McMahon	G. B. Brown	1939
14	Muscatine	C. P. Gunzenhauser	F. D. McKinney	H. H. Hanson	1939
15	Iowa City	Myron J. Walker	Grover C. Watson	E. B. Raymond	1939
16	Keokuk	Frank A. Willmering	B. F. Earl	W. A. Logan	1940
17	Ft. Madison	L. H. Childs	L. F. Albers	Margaret Jaeger	1939
18	Boone	J. E. Irwin	Loran McCambridge	R. A. Muench	1939
19	Newton	F. M. Woodrow	H. J. Lammers	M. J. Addicks	1939
20	Ames	Frank D. Paine	J. W. Prather	H. W. Stafford	1940
21	Oskaloosa	George E. Burdock	Agnes Russell	W. E. McCurdy	1939
22	Creston	S. Ray Emerson	J. F. Moran	Ernest Porter	1939
23	Centerville	W. R. Blakeslee	Edmund Hanson	Faye Hedgecock	1939
24	Charles City	J. I. Scofield	J. W. McGeeney	H. B. Olds	1939
25	Oelwein	J. B. Henderson	C. D. Shippy	G. A. Kidd	1939
26	Cedar Falls	C. N. McHugh	H. B. Philpot	Hans Smith	1939
27	Webster City	A. L. Frank	A. K. Westervelt	G. E. Alexander	1940
28	Fairfield	Paul S. Junkin	R. H. Spence	E. Noble Ball	1939
29	Shenandoah	Paul C. Ambler	Nellie Mygatt	H. E. Ross	1939
30	Cherokee	J. A. McDonald	J. A. Cary	G. E. Wilson	1939
31	Perry	E. E. Clothier	Donald Kanealy	Mae Wilcox	1939
32	Red Oak	W. S. Resley	Arthur E. J. Johnson	H. C. Houghton, Jr.	1939
33	Atlantic	Joseph Burnea	F. W. Herbert	Jas. G. Whitney	1939
34	Chariton	N. W. Cloud	John A. Olson	Maggie Beem	1939

35	Spencer	C. E. Golly	E. H. Penning	H. E. Glover	1940
36	Clarinda	M. M. Dryden	W. D. Toyne	R. J. Swanson	1939
37	Grinnell	B. N. Whitaker	Homer B. Lowrey	Carl E. Child	1939
38	Estherville	F. J. Ehlers	Geo. W. Shadle	J. H. Orvis	1939
39	Washington	R. L. Lytle	W. H. Fulton	E. F. Mick	1939
40	Le Mars	Morse Hoorneman	L. E. Crowley	J. E. Cooper	1939
41	Knoxville	Harry H. Conrey	Frank Crawford	J. C. Collins	1939
42	Carroll	A. N. Neu	Louise G. Holley	R. M. Moehn	1940
43	Decorah	Geo. A. Baker	Chas. Anderson	H. C. Hjenleid	1939
44	Albia	Arch P. Graham	Roy C. Smith	E. W. Baxter	1939
45	Marion	John H. Pazour	W. K. Lothian	Frank Simen	1939
46	West Des Moines	P. L. Riley	C. C. Williams	A. M. Compton	1940
47	Glenwood	Dean W. Harman	Paul H. Cheyney	E. L. Schneckloth	1939
48	Missouri Valley	W. H. Tierney	D. M. Cody	Howard Wilding	1939
49	Storm Lake	B. Marchant	G. S. Robinson	B. M. Bleakley	1939
50	Iowa Falls	F. M. Cattrell	Floyd Klippel	W. S. Walker	1939
51	Eagle Grove	J. H. Morten	A. C. Larson	C. Christensen	1939
52	Algona	C. F. Specht	Adah Carlson	H. L. Gilmore	1939
53	Denison	J. E. Shaw Van	G. R. Richardson	H. E. Qualheim	1940
54	Mt. Pleasant	H. L. Shook	J. P. Budde	Harold J. Davis	1939
55	Independence	O. E. Finuf	Alva M. Norton	A. S. Plane	1939
56	Waverly	Leonard H. Racker	R. O. Clark	H. C. Nolting	1939
57	Maquoketa	W. J. Pendray	J. G. Thorne	John Jargo	1939
58	Anamosa	J. W. McNamara	Sadie Gardner	R. M. Deyo	1939
59	Indianola	N. D. Gordon	Carl F. Brown	M. F. Henderson	1939
60	Hampton	Joe Sikkema	H. D. Baldwin	Fred Keepf	1939
61	Jefferson	E. L. Wilson	S. T. Jack	R. H. Maloney	1939
62	Manchester	H. W. Drew	Walter Cooley	Chas. J. Seeds	1939
63	Vinton	Geo. W. Reynolds	F. J. Lynch	H. C. Bryant	1939
64	Pella	T. G. Fultz	A. C. Kuyper	C. Boat	1939
65	Sheldon	C. H. Daugherty	G. A. Watters	C. L. Schneider	1940
66	Belle Plaine	A. C. Giger	T. O. Moravec	Paul Groszkruger	1939
67	Eldora	D. M. Nyquist	G. M. Shafer	J. F. Hardin, Jr.	1940
68	Harlan	Wm. Hayes	L. D. Billings	L. W. Hansen	1940
69	Nevada	Chas. W. Smith	R. A. Davis	E. F. Schoonover	1939
70	Cresco	H. G. Addie	E. A. Hoopman	Paul Farnsworth	1940
71	Clear Lake	A. B. Phillips	R. C. Ingersoll	R. R. Rogers	1940
72	Osage	G. E. Swanson	L. W. Williams	Birchard Brush	1939
73	Winterset	Martin S. Logan	O. E. De Mar	C. O. Butterfield	1939
74	Osceola	R. R. Windrath	Milan Blake	O. B. Monroe	1939
75	Emmetsburg	H. E. Barringer	Ida G. Sands	Charles J. Spies	1940
76	Sac City	J. B. Tourgee	L. A. Roosa	A. O. Anderson	1939
77	Bettendorf	Gus Schmann	Dorothy Harkins	H. V. McCluskey	1940
78	Tama	E. C. Carnal	Chas. E. Davis	Anna Jabe	1939
79	Clarion	H. G. Bowman	R. J. Bjornson	C. J. Birdsall	1940
80	Onawa	E. C. Myrland	H. J. Riordan	H. C. Morley	1940
81	Waukon	John Dotseth	T. B. Thorsen	C. H. Megorden	1939
82	Hawarden	A. C. Wyant	Elmer H. Ericson	C. A. Slife	1940

CITY OFFICIALS—Continued

No. in order of population	Cities	Mayor	Clerk	Treasurer	Term expires
83	New Hampton	V. S. White	Alvah Griffith	Vincent Krieger	1939
84	Sigourney	C. A. Lyons	H. F. Richardson	C. C. Williamson	1940
85	Monticello	F. D. McLaughlin	Ray Echternacht	Paul Schuetz	1940
86	Audubon	Phil S. McQuirk	Henry Curtis	C. Shingledeker	1940
87	Humboldt	C. W. Garfield	H. F. Jakway	H. L. Strong	1940
88	Bloomfield	John A. Owens	Ira C. Baldridge	Estil Holt	1940
89	Rock Rapids	L. A. Riter	W. D. Carpenter	J. W. Forster	1940
90	Colfax	H. A. Gunn	H. F. Cassidy	R. E. Cummings	1939
91	Ida Grove	W. J. Anderson	W. B. Jeffries	J. R. Kolp	1938
92	Tipton	J. E. Morton	Kathleen Boling	A. E. Rumble	1940
93	Marengo	Arthur Brown	Frank Cook	Ole H. Olson	1940
94	Rockwell City	A. L. Riseley	C. O. Dixon	G. W. Richter	1939
95	Hamburg	E. C. Gowdy	E. L. Lair	Rex P. Canon	1939
96	Bedford	J. S. Nevius	H. E. Nelson	H. E. Mathew	1940
97	Madrid	F. H. Graves	Z. W. Dalander	O. R. Peterson	1940
98	West Union	T. R. Stam	M. L. Peterson	C. W. Grimes	1940
99	Dyersville	H. B. Willenborg	Helen J. Tauke	Chas. Meyers	1940
100	De Witt	Chas. Muhs	C. C. Christiansen	Paul Siegmund	1940
101	Villisca	H. D. Peckham	Edw. E. Jenkins	J. L. Wheeler	1940
102	Corning	A. P. Nichols	V. J. Mack	H. C. Snodgrass	1940
103	Forest City	M. J. Wolfs	W. C. Haugland	Evelyn Wolfs	1940
104	Lake City	L. W. Sievert	Chas. N. Easton	Louis Sundquist	1940
105	Leon	H. R. Perkins	Walter Osborn	Curtis Bigley	1940
106	Mystic	Arnold Webb	Wm. Randall	Nellie Quist	1940
107	Toledo	W. S. Huyck	E. A. Benson	M. J. Krezek	1939
108	Eldon	John W. Detrick	John M. Wright	L. N. Frescoln	1940
109	Stuart	C. J. Graf	W. H. Lee	W. K. Gebbis	1938
110	Seymour	Geo. Voyce	Persis West	Lela Owen	1940

TOWN OFFICIALS

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
1	Ackley	Geo. A. Meyer	W. J. Scourick	G. H. Ballard	1940
2	Ackworth				
3	Adair	R. T. Rowland	M. M. Garnes	W. C. Lyle	1940
4	Adel	W. D. Valentine	R. E. McNichols	E. B. King	1940
5	Afton	L. Parks	R. C. Brown	F. F. Helleary	1940
6	Agency	F. Miller	Henry L. Creamer	O. F. Spear	1940
7	Ainsworth	J. A. Marsh	C. M. Spessard	A. E. Sands	1940
8	Akron	R. W. Brown	Alvin A. Minning	H. H. Wetzeler	1940
9	Albert City	W. B. Thieman	L. H. Johnson	W. E. Westholm	1939
10	Albion	L. W. Fiscus	Harry Kirkendall	W. B. Underwood	1940
11	Alburnett				
12	Alden	A. R. Idso	G. F. Bigelow	L. S. Cox	1940
13	Alexander	George Dunn	H. J. Boblen	Oscar Hensel	1940
14	Allerton	J. R. McConnell	A. B. Cobb	Karl Best	1940
15	Allison	Geo. L. Arnold	W. C. Shepard	Fred C. Voigto	1940
16	Alta	Geo. H. Larson	C. F. Sangston	H. F. Reeder	1940
17	Alta Vista	Carl A. White	Geo. B. Lofy	Inez M. Daly	
18	Alton	E. G. Klein	O. P. Kettler	Peter Schroeder	1940
19	Altoona	G. W. Heller	C. W. Altman	A. A. Yount	1940
20	Alvord	Mat Kroger	E. W. Eisentrager	Lou Mundt	1940
21	Andover	Aug. Boysen	Wm. Wilke	Carl F. Lange	1940
22	Andrew	O. H. Kelly	O. J. March	E. V. Flint	1940
23	Anita	C. F. Darrow	Solon A. Karns	A. R. Robinson	1940
24	Ankeny	Fred L. Wright	O. L. Canfield	L. E. Brewbaker	1940
25	Anthony	Sam Reynolds	Ralph Christiansen	Wm. Chicoine	1940
26	Aplington	Ernest Hook	Henry Busse	Abe Voogd	1940
27	Arcadia	W. H. Stoelk	A. H. Mohr	B. Haverkamp	1940
28	Archer	Herman Tiemens	Karl W. Johnson	J. E. Brigman	1939
29	Aredale	P. D. Leese	Orlie Miller	R. S. Stoddard	1940
30	Arion	J. A. Rule	F. J. Suhr	Belle Suhr	1940
31	Arispe	H. S. Long	L. E. Wilson	H. J. Willson	1940
32	Arlington	C. M. Hazard	J. R. Gordon	Opal Sackett	

TOWN OFFICIALS—Continued

Number	TOWNS	Mayor	Clerk	Treasurer	Year term expires
33	Armstrong	M. Anderberg	Wm. V. Peterson	F. S. Manor	1940
34	Arnolds Park	J. P. Mansmith	Herman Wiese	A. L. Groom	1940
35	Arthur	Amal Hemer	R. R. Edgar	D. W. Wilcox	1940
36	Ashton				
37	Ashbury (Dubuque, Ia.)				
38	Aspinwall	George Schade	Frank Ehrichs	Andrew Boyens	1940
39	Atalissa				
40	Athelstan	C. M. King	Jennie Rusco	Georgia Older	1940
41	Atkins	Richard Risch	H. C. Krahling	L. W. Leusch	1940
42	Auburn	Wm. Brinker	C. M. Bean	T. B. Howard	1940
43	Aurella	Sig Matzdorff	H. H. Deyloff	W. H. Bischel	1940
44	Aurora	I. L. Hesner	W. L. Smith	Marie Matteson	1940
45	Avoca	C. P. Blust	E. E. Watson	R. G. Peters	1940
46	Ayrshire	R. J. Smith	W. H. Olson	R. T. Gates	1940
47	Badger	L. M. Fevold	K. M. Knutson	W. J. Simpson	1940
48	Bagley	F. Montgomery	Glen McCall	Roy Wagner	1938
49	Baldwin	W. G. Werden	R. F. Werden	C. A. Harding	1940
50	Balltown				
51	Bancroft	A. A. Droessler	Leo Saunders	Doris Pearson	1940
52	Bankston (R. No. 2, Epworth)	Matt Neumann	Mrs. Al Schmitt	Mrs. Al Schmitt	1940
53	Barnes City	Ed Wymore	M. A. Palmer	H. S. Ingraham	1938
54	Barnum	P. C. Connors	Helen Crimmins	George Knoess	1940
55	Bassett	Ronald Boyd	Mrs. Clarice Boyd	Mrs. Florence Barr	1940
56	Batavia	Floyd Dailey	Rev. W. W. Stanley	L. E. Copeland	1940
57	Battle Creek	W. H. Empey	A. Boysen	C. W. Hoyer	1940
58	Baxter	W. J. Troxel	R. M. Butler	R. O. Gelse	1940
59	Bayard	Earl Carriek	Ben H. Scott	L. D. Lockwood	1940
60	Beacon	Frank Whitsel	Claude Crandall	Emory Phillips	1940
61	Beaconsfield	F. J. Bryant	Leslie Kepple		1940
62	Beaman	Arch J. McMartin	R. S. Vint	E. G. Elliott	1940
63	Beaver	H. L. Smith	Kermit E. Bullard	O. W. Diehl	1939
64	Bellevue	G. J. Bittner	Harold W. Yeager	Irene Dunn	1940

65	Belmond	Harm Steenblock	Carrie L. Courtney	B. C. Hewlett	1940
66	Bennett	W. F. Blair	J. G. Engel	H. J. Lamp	1940
67	Benton	A. J. Kemerling	Leo S. Fertig	Don Campbell	1940
68	Berkley (R. No. 1, Perry)	O. T. Garnant	Chas. H. Canon	Floyd Peterson	1939
69	Bernard	Walter Driscoll	W. L. McDonnell	R. T. Anderson	1940
70	Bertram (via Cedar Rapids)	August Pospisil	Mrs. B. S. Black	Edward Pospisil	1940
71	Bevington	S. T. Walker	Mrs. Vera Weaver	J. H. McManus	1940
72	Birmingham	J. F. Anderson	R. D. Corry	C. C. Curts	1940
73	Blairsburg	E. S. McComb	J. W. McNee	R. B. White	1940
74	Blairstown	G. W. Goss	Mary T. Goss	P. G. Young	1940
75	Blakesburg	Joe Schoech	Harry Peterson	V. E. Benson	1940
76	Blanchard	R. H. McFarland	J. H. Tinnell	Wm. R. Brookman	1940
77	Blencoe	H. O. Williams	M. R. Vredenburg	B. H. Danforth	1940
78	Blockton	Roy C. King	Ellis Nulph	Luella Nolpb	1940
79	Blue Grass	A. E. Schroeder	R. H. Plett	F. E. Kautz	1940
80	Bode	J. F. Temple	M. R. Wilderman	L. M. Gangestad	1940
81	Bonaparte	C. S. Percival	E. C. Smith	R. H. White	1939
82	Bondurant	B. E. Caseltine	Roger Horning	Elmer Haines	1940
83	Bouton				
84	Boxholm	L. B. Lundvall	H. C. Steen	J. A. Anderson	1940
85	Boyden	P. T. McCrum	S. G. Vanden Brink	A. B. Vanden Brink	1940
86	Braddyville	Vern Hamlin	C. E. Apple	Violet Apple	1939
87	Bradgate	W. Larsen	M. C. Kelsey	C. Staecker	1940
88	Brandon	H. R. Alderman	W. W. Bain	V. L. Bagley	1939
89	Brayton	H. M. Bartlett	Einar Miller	L. P. Rasmussen	
90	Breda	F. Van Erdewyk	A. R. Bohnenkamp	R. H. Brinker	1938
91	Bridgewater	J. C. Bross	Guy J. Pote	Ed Arnold	1940
92	Brighton	M. L. McCreedy	L. E. White	L. F. Kraemer	1940
93	Bristow	Carl Schrage	Elmer H. Hershey	D. A. Newbury	
94	Britt	H. C. Meyer	Daniel Williams	E. C. Bartik	1940
95	Brooklyn	F. J. Gates	Jennie Schmitz	Floyd McAllister	1940
96	Brunsville	T. M. Harms	H. J. Harms	K. Dickman	1939
97	Buckeye	Otto Winter	H. M. Sielaff	W. E. Kaslschke	1940
98	Buck Grove	P. G. Greder	J. J. Finigan	Mike Clinton	1938
99	Buffalo	J. A. Prignitz	Christian Zogg	Jesse Vance	1939
100	Buffalo Center	John Lohrboch	J. J. Guyer	E. E. Sapp	1940
101	Burt	J. T. Heaney	H. A. Thompson	G. J. Vogel	1940
102	Bussey	H. F. Kester	J. E. Sandiland	E. G. Doughman	1940
103	Calamus				
104	Callender	Martin Anderson	M. O. Wing	R. C. Allen	1940
105	Calmar	W. D. Yager	I. B. Bjonerud	Dena B. Winger	1940
106	Calumet	John Mehrens	H. Korthauer	Evelyn Shade	1940
107	Camanche	Roy E. Tallman	F. A. Cady	E. G. Cady	1939
108	Cambridge	L. F. Thomas	J. A. Woods		1940
109	Cantril	Bert Eggleston	Wayne Powell	W. W. Wellborn	1940
110	Carbon	F. A. Hunter	Albert Mack	Norman Peterson	1939
111	Carlisle	F. D. Wertman	Wayne Thomas	E. W. Kail	1939
112	Carpenter	Ed Durkee	E. R. Nicholson		1940

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
113	Carson	L. C. Staats	W. C. Harover	C. D. Prindle	1940
114	Cascade	Leo D. Coohy	F. A. Kurt	F. P. Kremer	1940
115	Casey	E. J. Rutt	A. A. Floyd	C. L. Knox	1940
116	Castalia	F. W. Dahms	Arthur Ask	J. P. Malloy	1940
117	Castana	L. Nielson	J. A. Patrick	Edith McNamara	1940
118	Castle Hill (Rfd. Waterloo)	John Hanson	J. B. Knowles	J. F. Thomsen	1940
119	Center Junction				
120	Center Point	E. D. Neighbor	Eldon Dennison	Hattie Rogers	1940
121	Centralia (R. No. 2, Peosta)	James McKeon	Joseph O'Brien	W. Cottingham	1939
122	Central City	Ben Jerome	R. D. Minehart	V. V. Brown	1940
123	Charlotte	J. J. Kane	Wm. Dohrman	E. A. Garside	1940
124	Charter Oak	John Grabow	J. H. Sander	E. W. Tinn	1940
125	Chatsworth	W. A. Evans	E. H. Johnson	G. H. Schafer	1939
126	Chelsea	Jos. F. Novak	John J. Kaloupek	Roy R. Ryan	1938
127	Chester	D. C. Jorgenson	J. B. Miller	R. F. Jones	1939
128	Chillicothe	C. F. Mast	Alfred Peterson	Verner Johnson	1940
129	Churdan	J. J. Carey	A. P. Fuhrmeister	Geo. Whitney	1940
130	Cincinnati	Chas. Dove	H. S. Jaquiss	J. M. Browitt	1940
131	Clare	W. A. Kirkpatrick	E. L. Chalus	C. V. Klapka	1940
132	Clarence	C. E. Martzahn	J. C. Coonrod	E. C. Hasselbusch	1940
133	Clarksville	D. L. Youngs	Harry Fields	A. F. Schmadeke	1938
134	Clayton	F. J. Laarveld	N. A. Irons	Frank Gibbs	1940
135	Clearfield	L. H. Andrews	R. R. Bailey	H. H. McKelvy	1940
136	Cleghorn	J. H. Smith	G. A. Rud	R. C. McKinney	1940
137	Clemmons	W. J. Paltzer	B. O. Sweet	H. J. Christensen	1939
138	Clermont	Frank Pringle	Martin Nelson	H. B. Greenly	1940
139	Clio	J. E. Scott	J. Ray Shriver	J. E. Kesterson	1940
140	Clover Hills (via W. Des M.)	W. H. Fulton, Jr.	O. Belleson	Lily Ridgway	1940
141	Clutier	J. P. Novak	F. A. Hadacek	J. C. Konicek	1940
142	Coburg	T. J. Bellis	Ed Beeson	T. C. Darland	1939
143	Coggon	Clair Freeman	Geo. T. Main	I. E. Ware	1940
144	Coln	Carl Clement	E. H. King	J. W. Denny	1940

145	Colesburg	M. E. Dittmer	J. L. Printice	H. Sunderman	1940
146	College Springs	Dale Heniger	J. C. Dow	J. E. Gibson	1940
147	Collins	Walter Keagle	O. N. Serbein	J. R. Witmer	1940
148	Colo	O. F. Farren	G. A. Hall	H. E. Ransom	1940
149	Columbus City	Ira Oats	Verne J. Boulton	R. S. Johnston	1940
150	Columbus Junction	S. J. Lewis	J. Don Darrow	A. E. Toms	1940
151	Colwell	Lee L. Coonradt	J. W. Raisty	M. H. Crangle	1939
152	Conesville				
153	Conrad	John R. Gier	C. C. Belz	J. F. Wheeler	1940
154	Conway	G. C. Ginn	Leland Pool	F. C. Cooper	1940
155	Coon Rapids	Paul Alex	J. E. Howe	Paul H. Kinnick	1940
156	Coppock	Wm. T. Volger	Glenn Hesser	Hellen M. Dold	1940
157	Coralville (via Iowa City)	Alvin Green	Vivian Kershner	Florence Crawford	1939
158	Correctionville	V. R. Dewey	Robt. L. Holcomb	Ira E. Wesley	1940
159	Corwith	W. C. Woodbury	J. L. Oxley	Lewis Larsen	1940
160	Corydon	T. W. Miles	G. E. Metier	F. B. Selby	1940
161	Cotter	R. L. Richards	Violet Duncan	G. O. Duncan	1940
162	Coulter	H. C. Sorensen	Stanley Aagesen	P. H. Norgaard	1940
163	Craig	A. F. Winterfeld	J. H. Schmidt	E. G. Oloff	1939
164	Crawfordsville	W. P. Davidson	K. A. Coates	Geo. R. Yeager	1940
165	Cromwell	J. F. Mullin	F. M. Webb	A. O. Cannon	1940
166	Crystal Lake	James A. Nelson	Rush Gabrielson	D. F. Willis	1940
167	Cumberland	J. M. Hoyt	F. H. Rogers	C. P. Shearer	1938
168	Cumming	Sam S. Scoles	K. B. Lanning	M. F. Hanrahan	1940
169	Curlew	Donald Turner	Charles Brumbaugh	Lloyd Seagren	1939
170	Cushing	Frank Hummel	Henry Grefe	E. H. Ohme	1940
171	Cylinder	Theo. C. Johnson	G. A. Freeman	George A. Freeman	1938
172	Dakota City	J. D. Cragg	Einar Sande	Matts Wallukait	1940
173	Dallas	Wm. Hixenbaugh	Joe L. Porter	W. S. Wilson	1940
174	Dallas Center	M. W. Eikenberry	Lawrence A. Fox	W. C. Mueller	1940
175	Dana	A. D. McGregor	Geo. H. Goodell	L. H. Kinsey	1940
176	Danbury	D. F. Leget	Lucy Colbert	Flora Betts	1940
177	Danville	T. O. Milligan	A. D. Albright	Dale Kelley	1940
178	Davis City	H. R. Sly	A. T. Ross	O. E. Shoemaker	1940
179	Dawson	W. E. Luddington	W. J. Brown	Wayne McCrory	1940
180	Dayton	H. E. Nelson	Geo. W. Tarrant	J. J. Meehan	1940
181	Decatur City	S. W. Robbins	C. A. Stanley	Kenneth Surber	1940
182	Dedham	F. F. Schreck	W. C. Zeman	W. B. Loeltz	1940
183	Deep River	Park Grier	W. J. Forby	O. E. Hopwood	1940
184	Defiance	B. F. Quathamer	A. J. Kloewer	Wm. Eischeid	1940
185	Delaware	Wm. Woellert	Martin Sundermeyer	E. H. Mussehl	1940
186	Delhi	J. H. Engel	Roy H. Smith	H. L. Irmischer	1939
187	Delmar				
188	Deloit	L. O. Myers	C. R. Imes	John Krueger	1940
189	Delphos	John H. Agee	Keith Saville	H. K. Seaton	1940
190	Delta	J. B. Bowen	Harold T. Reed	Joe M. Jacobs	
191	Denver	Herman Bast	C. A. Brause	Herman Kebe	1940
192	Derby				

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
193	De Soto	W. N. Beeson	G. H. Long	Sada Wilson	1940
194	Dexter	L. S. Drew	S. B. Cline	E. B. Pohle	1940
195	Diagonal	C. Bunker	H. O. Sanderson	E. L. Goodale	1940
196	Dickens	W. W. Beck	Chas. Good	L. R. Jones	1940
197	Dike	H. J. Knudsen	C. V. Hill	A. P. Lorenzen	1939
198	Dixon	A. J. Gibson	John Thede	P. J. Thede	1940
199	Dolliver	Albert Hardecoht	O. P. Stow	Neil Fimm	1940
200	Donahue	Wm. Goettsch	Walter E. Paustian	Mrs. L. A. Keppy	1938
201	Donnan	A. J. Begalske	Ruth M. Holmes	Imogene Holmes	1939
202	Donnellson	J. B. Odiorne	Guy Harris	T. H. Seyb	1940
203	Doon	M. J. Schalten	R. W. McDowell	H. J. Dreier	1940
204	Dougherty	Chris Adams	W. H. Lalor	Mrs. W. C. Boyle	1939
205	Dow City	Joseph Smith	Eugene Crandall	O. O. Collins	1940
206	Dows	F. H. Peterson	O. C. Johnson	A. J. Peterson	1938
207	Drakesville	H. C. McConnell	Paul Irelan	A. H. Boles	1940
208	Dumont	J. M. Manifold	H. C. Allen	S. G. Barlow	1940
209	Duncombe	G. W. Gibbs	J. W. Brown	P. E. Jones	1940
210	Dundee	John Smith	F. C. Kleinsorge	E. W. Magee	1938
211	Dunkerton	C. M. Bailey	Louis Fressle	Glen Millard	1940
212	Dunlap	J. W. Denniston	Carl Van Slyke	Blair Hull	1940
213	Durant	B. J. Lewis	Harry H. Voss	Earl E. Blackburn	1940
214	Durango	William Ouderkirk	Earl E. Blackburn	E. E. Moeller	1940
215	Dysart	B. E. Barkdoll	D. F. Harrington	W. G. Jackson	1940
216	Earlham	J. H. Junkin	E. L. Sear	Ray Stinn	1940
217	Earling	O. F. Bleker	A. J. Heese	Carl Laxson	1940
218	Earlville	H. O. Thompson	W. W. Baskerville	Paul Diek	1940
219	Early	E. I. Mason	L. R. Hirons	G. E. Stephenson	1940
220	Eddyville	W. A. Torrey	C. W. Odem	J. W. Gates	1940
221	Edgewood	C. H. Peters	L. L. Shaffer	E. P. Skrable	1940
222	Elberon	A. J. Haase	Ronald Kaloupek	Robert J. Tank	1939
223	Eldridge	Geo. W. Behrens	E. G. Weismann	Max Thoma	1940
224	Elgin	A. M. Welbel	C. J. Harrington		

225	Elkader	W. W. Davidson	E. F. Seiffert	A. J. Johnson	1940
226	Elkhart	P. W. McClung	John V. Keller	Margaret Frederick	1939
227	Elk Horn	A. E. Krogstad	O. N. Olsen	Marion Boose	1940
228	Elkport	Geo. L. Gifford	Amanda Amsden	R. C. Hofner	1940
229	Elliott	D. B. Carlisle	Paul Bruner	D. R. Kipp	1940
230	Ellston	Emil B. Wietzke	L. E. Vanatta	Jessie O'Grady	1940
231	Ellsworth	Otto Lande	Geo. A. Hanson	G. C. Rorem	1940
232	Elma	F. C. Fencil	H. D. Cook	W. H. Dickmann	1940
233	Ely	Jos. Lorenc	Edwin J. Vavra	Jos. Novotny	1940
234	Emerson	J. E. Waymire	Miss Leona M. Dixon	Geo. Thorson	1940
235	Epworth	Russell J. Scott	Arthur Edwards	H. H. Reeder	1940
236	Essex	A. E. Nelson	Grace M. Butler	R. A. Englund	1940
237	Everly	A. L. Wehde	Johannes Schmidt	Emil Brugman	1940
238	Exira	W. H. May	Leon Milliman	Edwin B. Christensen	1940
239	Exline	A. L. Cassady	D. H. Caster	H. A. Streeter	1939
240	Fairbank	E. A. Moore	W. H. Miller	A. H. Nieman	1940
241	Farley	N. B. Arquitt	Jos. A. Ahlers	J. L. Mahony	1940
242	Farmersburg	Otto Puelling	O. H. Oelke	Lillian Thompson	1940
243	Farmington	Carl W. Bruggeman	C. G. Vernon	Mrs. M. Westcott	1940
244	Farnhamville	H. H. Grove	C. R. Reynolds	Chas. Beacham	1940
245	Farragut	G. W. Perkins	L. C. Clark	Wm. Rogers	1940
246	Fayette	Geo. S. Hartman	A. B. Carter	Mary Perry	1940
247	Fenton	J. T. Waite	F. J. Weisbrod	J. A. G. Smith	1938
248	Ferguson	O. J. Atkins	W. W. King	Maggie Robinson	1940
249	Fertile	Thelan Elthon	H. E. Halvorson	J. H. Kirk	
250	Floris				
251	Floyd	E. J. Wilcox	A. F. Brockman	Will Pyle	1938
252	Fonda	Chas. Christian	L. D. Long	W. K. Wiewel	1940
253	Fontanelle	Edw. Snethen	R. H. Gregory	H. J. Stuhlmueller	1940
254	Fort Atkinson	Anton Moser	Frank Pouska	Vic Tupy	1940
255	Fostoria	F. P. Riley	H. A. O'Farrell	Glen R. Bensene	1940
256	Franklin (via Donnellson)	W. P. Smith	Fred Eschman	Katie Eschman	1939
257	Fraser	Ted Phipps	John Tuttle	Oren Grove	1940
258	Fredericksburg	H. S. Kerksen	L. M. Aubrey	C. E. Leach	1938
259	Frederika	W. H. Segebarth	A. J. Hochberger	A. W. Rewoldt	1939
260	Fredonia (via Columbus Jct.)				
261	Fremont	W. H. Severt	Alvan B. Jones	J. C. Newell	1940
262	Galt	H. T. Beer	W. F. Brigger	Ethel Kellogg	1940
263	Galva	O. D. Whitmer	I. E. Baumgardner	Geo. E. Missildine	1940
264	Garber	Thor Fisko	Henry C. Schnepf	Hattie Schneff	1939
265	Garden Grove	Loren E. Young	Glenn B. Vail	H. F. Strohl	1940
266	Garnavillo	A. H. Stickford	L. W. Schulte	H. J. Wirkler	1940
267	Garner	I. C. Hastings	H. V. Reed	Chas. Wellik	1940
268	Garrison	Hayes Henkle	O. N. Heldebrant	E. Baldwin	1940
269	Garwin	Ralph Hall	Earl Morrison	W. N. Townsend	1940
270	Geneva	H. T. Page	C. M. Lambert	F. E. Davenport	1939
271	George	Evert Klinkenborg	E. G. Dieter	C. C. Crawford	1940
272	Gilbert	F. N. Anderson	B. D. Kent	L. S. Dawson	1940

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
273	Gilbertville	Math Ahles	Henry Steimel	N. F. Hammer	1939
274	Gilman	R. W. Millen	Florence Gregg	G. M. Stanley	1940
275	Gilmore City	J. L. Hunter	C. C. Knoll	Tom Peters	1940
276	Gladbrook	Geo. Koster	Harry Lundt	C. F. Harris	1940
277	Glidden	P. J. Falvey	Eugene Mereness	E. M. Waldron	1940
278	Goldfield	S. W. Pinkham	C. F. Axon	J. E. Richardson	1940
279	Goodell	Olander Sandberg	Harold Savogue	W. P. Butts	1940
280	Gooselake	John F. Hansen	Harold Harksen	H. C. Jepsen	1938
281	Gowrie	H. L. Johnson	J. E. T. Johnson	A. E. Lindquist	1940
282	Graettinger	Fred Spies	C. E. Norris	D. N. Noble	1940
283	Graf	Joseph C. Graf	Marie B. Hickie	Peter Even	1939
284	Grafton	Alfred Bruesewitz	Otto Buechele	W. A. Wagner	1939
285	Grand Junction	V. R. Morey	R. M. Snook	Alvis Young	1940
286	Grand Mound	F. G. Lamer	Will Schunter	F. C. Rock	1940
287	Grand River	C. H. Robbins	Keith E. Hall	Walter Overholtzer	1938
288	Grandview	C. A. Wiele	J. B. Wier	Ralph E. Young	1939
289	Granger	E. E. Fitzsimmons	W. C. Stoner	O. C. Grigsby	1940
290	Grant	W. R. Corbin	S. E. Smith	V. O. Ashmore	1940
291	Granville	E. W. Luken	A. P. Muehl	August Luken	1940
292	Gravity	W. F. Johnston	D. J. Foster	K. L. Meyers	1940
293	Gray	Edwin Rudnick	B. A. Swart	E. C. Rice	1940
294	Greeley	Robt. Johnston, Jr.	Claire M. Taylor	F. M. Hilsenbeck	1940
295	Greene	James H. Graven	W. H. Green	Ray R. Swab	1940
296	Greenfield	G. C. Haddock	C. L. Downing	M. R. McCallom	1940
297	Greene Island	O. A. Burnett	John Wyekoff	J. H. Chick	1940
298	Greenville	W. S. Lawson	C. E. Knee	S. L. Greene	1940
299	Grimes	J. E. O'Donnell	F. M. Briggs	W. F. Beauchamp	1940
300	Griswold	H. D. Hully	Grace Hully	Fred B. DeWitt	1940
301	Grundy Center	H. K. Wilson	E. V. McBroom	G. B. Robinson	1938
302	Gruver	W. A. Haskin	J. C. Ingebritson	Rev. T. C. Burton	1940
303	Guernsey	L. T. Cordes	R. V. Close	J. W. Mortor	1939
304	Guthrie Center	C. H. Nelson	F. L. Charter	Anna McLaughlin	1940

305	Guttenberg	John Adam	H. E. Schute	H. B. Tangeman	1939
306	Halbur	John Schenkelberg	Hilbert Koenig	Lawrence Elscheld	1940
307	Hamilton	Walter Martin	Earnest Courtney	Glen Mefford	1939
308	Hancock	H. C. Balr	H. P. Griuyer	W. G. Everhart	1940
309	Hanlontown	S. M. Lee	J. M. Knudsen	M. T. Rye	1940
310	Hansell	L. J. Dockum	S. F. Allen	E. T. Hannah	1939
311	Harcourt	Carl Malmborg	Ray Elg	J. W. Ryberg	1940
312	Hardy	W. H. Pannell	G. E. Larson	W. D. Smith	1940
313	Harper	Alfred Peiffer	I. H. Peiffer	A. C. Striegel	1940
314	Harpers Ferry	Thos. Cavanaugh	Alice Rafter	Mildred Delphey	1940
315	Harris	L. F. Snyder	W. C. Grady	L. J. Heppler	1939
316	Hartford	C. J. Slack	E. S. Schooler	Elsie Owens	1939
317	Hartley	E. G. Burns	C. H. Sartorius	E. U. Thomas	1940
318	Hartwick		F. A. Hakeman	T. K. Barber	1940
319	Harvey	J. A. Rigger	Rex Bean	J. B. Douglas	1940
320	Hastings	V. S. Cromwall	C. L. Parker	N. W. Colling	1940
321	Havelock	G. A. Speer	Vincent E. Keerbs	A. A. Jacobson	1940
322	Hawkeye	Frank C. Bowdlish	H. F. Hauth	Don F. Warnke	1940
323	Hayesville	Wm. Henson	Waldo Henson	Juanita H. Mertz	1939
324	Hazelton	Arthur Silka	F. A. Parker	A. L. Holmstrom	1939
325	Hedrick	Ralph E. Jones	W. R. Hedges	F. L. Bowles	1940
326	Henderson	H. McSweeney	G. T. Harover	Arthur Phelps	1940
327	Hepburn	John W. Crain	Darwin Kendrick	Darwin Kendrick	1940
328	Hills	A. A. Dietsch	A. F. Droll	A. R. Wrede	1938
329	Hillsboro	W. S. Feree	Craig Smart	C. C. Watts	1939
330	Hinton	Niels Hansen	Neva Taylor	O. D. Harrison	1940
331	Holland	C. B. Sonnenburg	Henry Dirks, Jr.	H. A. Siefken	1940
332	Holstein	L. C. Goettsch	F. O. Hamll	H. P. Knuth	1940
333	Holy Cross (via N. B. Vista)	John Pfeiler	Michael Clemen	C. N. Lucas	1940
334	Hopeville (via Murray)	A. B. Smock	G. C. James	Lowell Adams	1940
335	Hopkinton	G. G. Brown	A. W. McDonald	Elnora Griffith	1940
336	Hornick	A. R. Nordstrom	Dwain Loyd	Frank Becker	1940
337	Hospers	Lewis Jungers	M. Vander Kamp	C. F. Sheel	1940
338	Hubbard	H. A. Hoelscher	Elmer Boeke	T. W. Jones	1940
339	Hudson	W. G. Strayer	A. R. Knudsen	C. L. Petersen	1940
340	Hull	Kirk C. Sheldon	G. S. DeMots	D. H. Wissink	1940
341	Humeston	J. W. Sanderson	Max Kyner	Helen Richard	1940
342	Hurstville	Fred Hurst	Anna Hurst	Alfred Hurst	1939
343	Huxley	Ole Legvold	C. L. Hill	H. J. Birkstad	1939
344	Imogene	H. Leonard	T. E. Leonard	W. H. Drake	1940
345	Inwood	W. H. Klein	C. Pruitt	W. J. Simonsma	1940
346	Ionia	M. N. Crooks	J. J. Meyer	D. Dudley	1940
347	Ireton	B. E. Holtdorf	William Taylor	G. T. Juffer	1940
348	Irwin	C. E. Zimmer	Ralph Groat	H. W. Steenhusen	1940
349	Jackson Junction	John Achen	James Zak	L. A. Rausch	1940
350	Jamalca	R. M. Pell	Wendell D. Jones	T. M. Aylsworth	1939
351	Janesville	E. R. Dubois	C. H. Howe	Marjorie McGilligan	1940
352	Jesup	G. N. Thompson	C. E. Burrell	E. H. Parker	1940

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
353	Jewell Jct. (P. O. Jewell)	Merlin E. Williams	E. W. Knudson	M. H. Porter	1940
354	Joice	E. G. Arneson	Carl A. Granskou	J. H. Bang	1940
355	Jolley	J. E. Nutter	D. K. Harris	R. W. Lillard	1940
356	Kalona	Elmer Marner	H. V. Beck	V. D. Hochstetter	1940
357	Kamrar	Walter H. Gerber	O. L. Gilbert	Mrs. Henry Webb	1940
358	Kanawha	L. E. Faber	Ralph Yepsen	E. B. Sheldahl	1939
359	Kellerton	L. R. Sherman	G. E. Turner	W. T. Hale	1940
360	Kelley	C. S. Crabtree	Mrs. L. W. Johnston	G. H. Starr	1940
361	Kellogg	A. J. Lepard	Pauline E. Haunsperger	H. F. Stiffler	1940
362	Kensett	T. S. Baken	F. H. Schulte	A. M. Barth	1939
363	Kent	Lyle Proud	Earl R. Toland	W. W. Davis	1940
364	Keosauqua	W. B. Newbold	Virgil Blaskey	L. H. Vardamon	1938
365	Keota	J. E. Powell	W. C. Richardson	B. B. Brown	1940
366	Keswick	A. A. Hungerford	C. M. Hummer	John Elick	1940
367	Keystone	W. Meinert	Hugo Thiessen	J. F. Feuerback	1940
368	Kimballton	Henry Hansen	V. H. Trukken	Ejner Hansen	1940
369	Kingsley	H. W. Wormley	R. Payne	J. E. McMahon	1940
370	Kinross	Carl Myers	R. A. Fischer	Genevieve Fischer	1940
371	Kirkman	N. B. Dickinson	Jas. Gregerson	Virgil Ferry	1940
372	Kirksville	James Deitch	Bertha McGlasson	Lora D. Zentz	1940
373	Kiron	L. A. Larson	C. E. Dahl	H. L. Ward	1939
374	Klemme	Paul Grange	A. J. Kudje	C. S. Waterman	1939
375	Knierim	Carl Ballstadt	Herb Walker	Al Aernson	1940
376	Lacona	Wm. Barr	Chas. D. Thomason	L. M. Van De Kelft	1940
377	Ladora	Mel Augustine	F. N. Dougherty	C. R. Fuller	1940
378	Lakota	H. H. Murray	I. E. Wortman	H. D. Mussman	1938
379	Lake Mills	Karl O. Hylbak	O. N. Styve	Orin K. Grove	1940
380	Lake Park	C. E. Arnold	J. H. Engel	E. A. Myers	1940
381	Lake View	W. M. Dean	Catherine Monroe	C. W. Zeilman	1940
382	Lamoni	J. C. Danielson	M. A. Hynden	Verne L. Deskin	1940
383	Lamont	Phil Kaiser	Edward Wessels	H. T. Toole	1940
384	Lamotte				

385	Lanesboro	Joe Hested	J. E. Wilson	Mrs. J. E. Wilson	1940
386	Lansing	Frank A. Riser	John H. Thompson	O. M. Kerndt	1939
387	La Porte City	George Banger	M. L. Haven	A. J. Baschnagel	1940
388	Larchwood	J. J. Pruitt	M. C. Solon	Angie Parkinson	1940
389	Larrabee	Geo. Cochrane	J. S. Montgomery	Irl E. Gilbert	1940
390	Latimer	J. F. Martin	A. H. Klusmeier	P. H. Borcharding	1939
391	Laurel	Charles Toedt	C. W. Ashing	Lauretta Leedom	1940
392	Laurens	Fred C. Gilchrist, Jr.	M. I. Johnson	W. A. McNee	1940
393	Lawler	F. G. Argall	D. V. Murphy	Karl L. Knight	1940
394	Lawton	W. T. Campbell	Harry Hayes	Gussie Groneweg	1940
395	Le Claire	F. G. Meyer	E. H. Suiter	C. C. Brown	1940
396	Ledyard	Ed Knonner	Leo R. Anderson	E. A. Carpenter	1940
397	Le Grand	C. R. Dougherty	William Gaunt	M. T. Tostenson	1940
398	Lehigh	D. L. Williams	Frank Valashek, Jr.	Peter Garatoni	1940
399	Leighton	Noel Larson	H. W. Vander Linden	L. Van Roexel	1939
400	Leland	O. T. Ambrosion	E. B. Buren	Mrs. Maria Holland	1940
401	Lenox	W. H. Madden	D. L. Bare	W. C. Lewis	1940
402	Le Roy	W. H. Sutton	R. H. Sutton	D. C. Thurlow	1940
403	Lester	August Maurer	L. R. Pierce	J. W. Chamberlain	1940
404	Letts	L. E. Parsons	L. M. Hildebrand	K. E. Dollman	1940
405	Lewis	H. F. Huff	Mollie Marshall	C. W. Hancock	1940
406	Libertyville	Ed Williams	Geo. H. Miller	Howard Gallup	1940
407	Lidderdale	F. J. Breidert	A. Lusmann	Hy Borcharding	1940
408	Lime Springs	A. J. Cray	L. W. Johnson	L. A. Johnson	1940
409	Lincoln	H. T. Wentzien	Theo. P. Rehder	S. E. Skare	1940
410	Linden	Grant Dunbar	Carl Burnham	Mary Ketelsen	1940
411	Lineville	R. A. Davis	A. E. Laughlin	Jess Wilson	1940
412	Linn Grove	Ben Shirk	Geo. W. Evans	A. F. Johnson	1940
413	Lisbon	C. H. Briggs	J. M. Carbee	J. H. Miller	1940
414	Liscomb	L. O. Boyd	Alta Clark	E. R. Morey	1940
415	Littleport	Chris Behrens	Harold Liddy	V. M. Meese	1940
416	Little Rock	A. Christians	P. B. Hinders	R. E. Thompson	1940
417	Little Sioux	V. S. McAdon	A. E. Bassett	Dale Alton	1940
418	Livermore	Ole C. Nelson	Albert Weber	Florence Sweeney	1940
419	Lockridge	Emery Crane	Harold Bogner	Anna Arnold	1939
420	Logan	C. L. Strong	C. A. Stern	G. P. Berry	1938
421	Lohrville	T. G. Ness	F. L. Smith	G. W. Evans	1940
422	Lone Rock	Frank Flaig	E. M. Jensen	W. L. Cotton	1940
423	Lone Tree	H. W. Sievers	H. A. McMillan	H. C. Buell	1940
424	Long Grove	E. H. Anschutz	Wm. Reimers	Mrs. C. S. Clapp	1940
425	Lorimor	W. B. Phillips	E. E. Kirkhart	Maud McMains	1940
426	Lost Nation	W. J. Schultz	R. W. Rutenbeck	H. F. Burrichter	1940
427	Lovilla	Charles Dack	M. L. Kennedy	D. V. Crumley	1939
428	Lowden	Chas. R. Strackbein	Ezra Kruckenberg	Arnold Kock	1940
429	Low Moor	Oscar R. Peterson	E. T. Hall	B. H. Dann	1940
430	Luana	W. J. Splies	W. H. Behrens	C. B. Davenport	1940
431	Lucas	John T. Griffiths	Thos. Hopkins	Gerald C. Baker	1940
432	Luther	A. R. Brundage	W. M. McCabe	Ida Beiter	1939

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
433	Lu Verne	Geo. Tiede	I. W. Hof	Harry Lichty	1940
434	Luxemburg (P. O. N. Vienna)	Ray B. Warborg	F. X. Heinrichs	Hy Lake	1940
435	Luzerne	Walter Saverteig	F. E. Eggerding	W. G. Waterman	1940
436	Lynnville	A. R. Terpstra	Will Allee	Arthur Allee	1940
437	Lytton	L. G. Miller	Arthur Cleveland	Theo. J. Tokheim	1940
438	Macedonia	Jess Perkins	M. A. Stempel	Carl Jones	1940
439	Macksburg	Glen Crow	A. C. Schutz	Masie Chaplin	1940
440	Magnolia	Geo. Radtke	Chas. Gilkerson	Rolland Geith	1940
441	Malcolm	Amos West	Glen Teraberry	L. T. Fry	1940
442	Mallard	O. F. Cox	A. H. Steil	A. C. Sands	1940
443	Maloy	John Mullin	Ed Shell	Herbert Nolan	1940
444	Malvern	Albert Nelson	Woodford R. Byington	Fannie Clark	1940
445	Manilla	Frank A. Brown	R. W. Barber	Lynn McCracken	1940
446	Manly	H. H. Schulte	A. J. Enabuit	Perry Webb	1939
447	Manning	M. G. Enenbach	O. V. Schelldorf	H. H. Rix	1940
448	Manson	F. C. Bleam	Vivian Peterson	G. L. Scoles	1940
449	Mapleton	P. G. Ingham	G. L. Weaver	J. F. Etchison	1940
450	Marathon	O. F. Smith	W. J. Miller	R. H. Olney	1940
451	Marble Rock	C. L. Bopp	Bruce S. Goss	A. J. Ackley	1940
452	Marcus	W. W. Bass	William A. Muller	W. L. Gund	1940
453	Marne	D. Polkingharn	H. O. Boots	Jas. Sorenson	1940
454	Marquette	R. E. Edgar	E. M. Donahue	E. J. Johnson	1940
455	Martelle	C. E. McConaughy	Agnes McConaughy	Guy C. Martin	1940
456	Martinsburg	John Brown	Howard Wood	V. L. Smith	1938
457	Martensdale	G. E. Crow	Walter H. Beam	H. H. Himstreet	1939
458	Marysville	D. Sedrel	G. W. Kincaid	J. O. Metz	1939
459	Masonville	H. Stimson	A. C. Hogan	Walter Garrey	1940
460	Massena	John Anstey	Ethel Hancock	Wray Wilson	1940
461	Matlock	H. A. Beldt	Clarence Patterson	Josephine Patterson	1940
462	Maurice	P. N. Vos	C. L. Heusinkveld	Roscoe Vore	1940
463	Maxwell	Logan Olinger	F. F. Foster	Don A. Workman	1939
464	Maynard	F. H. Schmidt	E. H. Stewart	L. H. Bueneke	1940

465	Maysville (Walcott P.O.)	Chas. Fisher	Walter Meyer	Grover Meyer	1940
466	McCallsburg	Otis M. Olson	F. E. Nail	Thelma Hall	1939
467	McCausland	Harry Stutzel	Paul E. Lessin	Mrs. Harry Stutzel	1939
468	McClelland	J. S. Taylor	A. E. Bell	L. W. Barnes	1940
469	McGregor	J. F. Walter	Wm. R. Stone, Jr.	E. H. Nicholson	1939
470	McIntire	Ruth Grace	Florence Ott	R. D. Williams	1940
471	Mechanicsville	Frank L. Miller	A. Butler	H. E. Gibeau	1940
472	Mediapolis	F. G. Wright	J. E. Berry	T. R. Richardson	1940
473	Melbourne	Frank Becker	Alva Wilsterman	H. M. Hessenius	1940
474	Melcher	D. G. Crowe	W. L. Brasher	Charlton Robinson	1940
475	Melrose	F. W. Shehan	Paul Dinnen	Helen Murray	1940
476	Melvin	M. W. Collins	Thos. E. Benz	Arthur Jobes	1940
477	Menlo	W. R. Glover	J. H. Wilson	B. E. Colbert	1940
478	Meriden	Geo. D. Wilson	Perry King	C. B. Stitler	1940
479	Merrill	E. L. Wilson	J. E. Helsler	Lois Hedges	1940
480	Meservey	E. H. Langlitz	Theo. Wendel	K. Clarence Ruigh	1940
481	Middletown	Clifford Thomann	Floyd Sater	Mrs. Esther Thle	1940
482	Miles	S. W. Watts	Chas. Allen	J. R. Witzigman	1940
483	Milford	E. E. Heldridge	R. A. LaFoy	A. L. Leyson	1940
484	Millersburg	Alfred Shaul	Chas. Schaffner	Wm. Seaton	1939
485	Millerton	Chas. Tedford	O. M. Brown	Ray H. Markley	1940
486	Milo	L. O. Sutton	L. V. Van Syoc	Nina Ferguson	1940
487	Milton	O. A. Younker	H. C. Huddleston	M. W. Roberts	1940
488	Minburn	O. A. Bever	A. H. Nelson	W. L. Crumley	1940
489	Minden	Frank H. Hopp	P. H. Kasiske	Henry Siebels	1940
490	Mingo	Martin Funk	Florence Frey	L. I. Hattery	1939
491	Mitchell	J. W. Mason	G. H. Parkhurst	J. A. Klinger	1939
492	Mitchellville	Fred A. Hockett	G. G. McCleary	Frank Moss	1940
493	Modale	Henry Hansen	V. C. McQueen	R. S. Sassaman	1940
494	Mondamin	J. L. Gillette	H. S. Young	M. C. Killeen	1938
495	Moneta	Henry Killmer	Adelia Puck	Mildred Roberts	1940
496	Monmouth	D. B. Staggs	Anna Best	E. R. Bristol	1940
497	Monona	H. S. Rittenhouse	Edna Meyer	W. F. Humphrey	1940
498	Monroe	H. E. Roberts	Urie Clevenger	W. M. Livingston	1940
499	Montezuma	Elmer Hicks	C. F. Dickson	K. E. Cox	1940
500	Montour	R. E. Finney	Bert Gould	Avis Franks	1940
501	Montrose	J. W. Shaw	S. L. Curtis	J. K. Vanosdoll	1940
502	Moorhead	W. F. Wright	W. O. Solber	Earl D. Pratt	1940
503	Moorland	E. A. Cross	R. A. Wagner	G. C. Loehr	1939
504	Moravia	L. B. Hiatt	D. K. Orelup	C. C. Coulson	1940
505	Morley	H. P. Smith	W. D. Hart	Kate Sunday	
506	Morning Sun	R. W. Tandy, Sr.	E. J. Walsh	C. A. Brown	1940
507	Morrison	Bud Hummel	W. E. Schmorane	Henry Stock	
508	Moulton	W. H. Howard	J. W. Holman	S. R. Mace	1940
509	Mt. Auburn	R. T. Gardner	Mrs. Stella Welton	Al Wiese	1940
510	Mt. Ayr	Geo. E. Wright	Wm. F. Harroun	Arthur Palmer	1940
511	Mt. Sterling	F. J. Madden	Paul Jack	A. A. Drummond	1940
512	Mt. Union	G. W. Short	W. O. McKim	H. G. King	1939

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
513	Mt. Vernon	Roy A. Nelson	T. I. Mitchell	D. G. Van Meter	1940
514	Moville	W. E. Hall	B. R. Stiles	L. L. Barnes	1940
515	Murray	J. B. Powers	H. J. Eden	Flo Martindale	1940
516	Nashua	R. R. Waite	D. B. Grawe	J. F. Nafus	1940
517	Nemaha	J. L. Ellis	Helmer Paulson	F. H. Heise	1939
518	Neola	J. M. Farrell	E. P. Burns	G. Green	1940
519	New Albin	John Latronch	F. H. Robinson	Albert Fruechte	1940
520	Newell	Orville B. Rogers	C. A. Collins	A. J. Hill	1940
521	Newhall	H. F. Jacobsen	O. H. Huyek	Geo. Doebel	1940
522	New Hartford	C. B. Deveny	W. J. Harmon	E. F. Perrin	1940
523	New Liberty	William Slevers	Clara Bujewski	Gerhard Bruns	1940
524	New London	E. R. Drewes	Ora Williams	E. N. Smith	1940
525	New Market	R. B. Kent	D. F. Green	R. A. Pendergraft	1938
526	New Providence	O. D. Rash	Geo. Kramme	Jessie Tansey	1939
527	New Sharon	Harmon Trager	Kenneth Watts	F. S. Timbrel	1940
528	New Vienna	B. A. Naber	Clare Naber	A. B. Mescher	1940
529	New Virginia	W. P. Irwin	Roy R. Allen	F. C. Stiffler	1939
530	Nicholas	Walter Morris	Floyd A. Kirchner	H. Kirchner	1940
531	Nodaway	F. O. Parcher	Isaac R. Crawford	Geo. Ross	1939
532	Nora Springs	Karl Volkman	F. W. Schmidt	H. F. Schnedler	1940
533	Northboro	M. M. Foley	Leonard Gell	A. Von Tersch	1940
534	North Buena Vista	J. L. Schmidt	Catherine Brimeyer	Benjamin Breitbach	1940
535	North English	Elmer Miller	R. S. Ferris	Rex H. Brown	1940
536	North Liberty	R. M. Work	H. A. Wray	C. E. Maxey	1940
537	North Washington	A. H. Derenthal	Peter Flick	Peter Flick	1939
538	Northwood	E. M. Sabin	C. H. Dwelle	C. L. Bolender	1940
539	Norwalk	Geo. T. Hagen	Bert Welty	Geo. Desenberg	1939
540	Norway	Wm. Cleghorn	Mrs. Grace Brecht	P. G. Folvag	1940
541	Numa	Ted E. Hibbs	Byron Clemens	P. A. Agazzi	1939
542	Oakland	C. C. Morris	Carl Evans	M. H. Evans	1940
543	Oakville	R. D. Sheridan	Geo. Graham	J. F. Schultz	1939
544	Ocheyedan	H. C. Hattendorf	C. E. Manby	George B. Ross	1940

545	Odebolt	Leo P. Beck	Aug. J. N. Schmitz	I. C. Martin	1940
546	Ogden	Wm. Heineman	D. O. Clark	H. A. Boehen	1940
547	Okoboji	M. C. Bascom	Maude S. Elston	Beth A. Smith	1940
548	Olds	H. H. Smith	John H. Husten	J. Edw. Stuckey	1939
549	Olin	C. M. Miles	C. J. Brickley	Guy Swartzell	1940
550	Ollie	Tom Miller	O. S. Terrell	Edw. Pickering	1940
551	Oneida	J. B. Howe	John Knox	Mrs. S. T. Knox	1940
552	Onslow	S. G. Hutton	M. C. Ingwersen	Geo. H. Paulsen	1940
553	Orange City	Cor. Vande Steeg	Albert Heemstra	John Roghair Jr.	1940
554	Orchard	Ronald Harlis	John Wright	E. O. Clapper	1940
555	Orient	F. G. Mason	E. J. Carlyle	Lizzie Wolfe	1940
556	Orleans (P.O. Spirit Lake)	L. W. Ainsworth	Julia J. Brown	Adolf Ehlbeck	1940
557	Ossian	H. P. Nicholson	Irvin J. Collins	A. S. Andersen	1940
558	Osterdock	F. C. Larson	Roy Bush	H. Willman	1940
559	Oto	I. W. Evans	F. H. Gobell	R. S. Van Hooser	1940
560	Ottosen	J. Van Buskirk	R. R. Morgan	J. M. Crane	1940
561	Owasa	R. B. Bacon	Fred A. Cross	Merle Castello	1939
562	Oxford	W. E. Henderson	J. W. Floerchinger	F. L. Schweitzer	1940
563	Oxford Junction	F. H. Shimanek	H. G. Long	John Buresh, Jr.	1940
564	Oyens	Peter Fisch	Jos. J. Kemp	M. Weber	1939
565	Pacific Junction	E. L. Mendenhall	M. K. Moore	K. Flynn	1940
566	Packwood	U. S. Ritchey	C. E. Klingaman	J. E. Wallace	1940
567	Palmer	H. R. Pulley	E. F. Swartzendruber	D. G. Hartman	
568	Palo	Delbert Baldwin	Wm. Swallow	B. E. Sheets	1938
569	Panama	F. S. Oppold	P. J. Willmes	Leo O. Koek	1940
570	Panora	G. J. Foxhoven	E. Flynn	J. T. Kilmer	1940
571	Parkersburg	R. S. Blair	Harry Levy	O. A. Bailey	1940
572	Parnell	Wm. Murphy	Chas. E. Lawler	Jas. McCune	1940
573	Paton	Frank Easley	C. F. Harris	E. L. Harris	1940
574	Patterson	C. A. Martin	V. C. Cunningham	Max Gehlhaar	1939
575	Paullina	Ed. Hilker	Geo. W. Harris	C. G. Kislbury	1940
576	Peosta	F. J. Dardis	H. F. Heffernan	J. E. Heffernan	1939
577	Persia	Carl Dohrman	W. H. Harmsen	J. G. Cane	1940
578	Peru	P. F. Beeler	Edna Oglesbee	Elnora Baker	1939
579	Peterson	C. S. Van Ness	Maudie E. Richard	G. F. Tumler	1940
580	Pierson	A. L. Crom	H. N. Baker	M. Dearinger	1938
581	Pilot Mound	William Barrowman	Dale R. Hinman	Roy Crouch	1939
582	Pioneer	Fred Johnson	G. B. Graham	Bertha Frank	1940
583	Pisgah	J. L. Moad	Francis E. Miller	V. S. Peterson	1940
584	Plainsfield	W. W. Taylor	A. O. Broyles	Ruth Small	1940
585	Plainsview (Rt. 3, Walcott)	Wm. Peckenschneider	Hattie Stoltenberg	Harry Stoltenberg	1940
586	Plano	A. A. Adams	Joe Sherrard	Howard Bane	1939
587	Pleasanton	W. E. Argo	W. B. Seaman	R. W. Graham	1940
588	Pleasant Plain	Joel Hoskins	R. J. Kessel	B. M. Popejoy	1939
589	Pleasantville	C. W. Gurney	F. T. Metcalf	C. E. Dyer	1940
590	Plover	R. E. Dubois	C. E. Miller	L. E. Garlock	1940
591	Plymouth				
592	Pocahontas	C. T. Hughes	Theo. F. McCartan	J. B. Pattee	1940

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
593	Polk City	R. F. Wilson	E. A. Landess	E. P. Blaine	1940
594	Pomeroy	C. L. Drommer	L. G. Schmidt	K. S. Berry	1940
595	Popejoy	J. A. Hammitt	M. S. Altizer	V. E. Rogers	1940
596	Portsmouth	Pat R. Monahan	Ed Rosenthal	A. L. Poe	1940
597	Postville	Carl C. Sander	A. C. Webster	L. O. Beucher	1940
598	Prairieburg	Joe Hills	Gilbert Knott	C. O. Rowley	1939
599	Prairie City	Jay Prouty	C. L. Rovart	John R. Buckley	1940
600	Prescott	J. T. Pottinger	Harold Crowell	Bradford Outhier	1940
601	Preston	E. C. Mohr	F. E. Tripp	Frank Bascom	1940
602	Primghar	Jos. Halbach, Jr.	James M. Metcalf	W. A. Hoeven	1940
603	Princeton	W. A. Haines	William McClenahan	Geo. Cusick	1940
604	Promise City	Bert Noel	R. L. Coates	Verle M. Jones	1940
605	Protivin	Joseph D. Bouska	F. W. Bouska	John A. Dostal	1940
606	Pulaski	W. I. Bell	N. Gleason	Maud Giles	1940
607	Quasqueton	Fritz Pentz	Marshall E. Adams	Claude L. Kimball	1939
608	Quimby	A. T. Bogue	C. I. Draper	R. Rohde	1940
609	Radcliffe	M. W. Grud	Dwight C. Oleson	H. D. Drake	1940
610	Rake	Ole A. Hove	W. C. Sundermeyer	Johnnie Rake	1940
611	Ralston	L. H. Gregory	W. R. Johnston	Edith Nicholson	1940
612	Randalia	Blanche Knight	N. M. Frye	Harlan McComb	1940
613	Randolph	W. B. Estes	D. D. Williamson	J. S. Zdyehnee	1940
614	Rathbun	Joe Kauzlarick	Tony Chebuhar	Tony Morris	1939
615	Readlyn	L. H. Meyer	K. O. Becker	Burton C. Stumme	1939
616	Reasnor	W. H. Anderson	Nota Anderson	J. B. Wasson	1939
617	Redding	R. L. Hash	E. E. Edwards	Roy R. Smith	1940
618	Redfield	Robt. K. Goodwin	Lynn Thomas	Elmer Keller	1940
619	Reinbeck	W. H. Gange	J. W. Hepperle	E. P. Bieher	1940
620	Rembrandt	A. C. Schluntz	E. H. Edwall	C. W. Albertson	1939
621	Remsen	John Keffeler	Geo. Wess	S. R. Nothem	1940
622	Renwick	D. Elmer	Fritz Britt	C. A. Richardson	1940
623	Rhodes	W. H. Beard	C. O. Sween	F. E. Bentley	1940
624	Riceville	W. C. Fox	E. R. Sweet	C. G. Potter	1940

625	Richland	W. D. Nordyke	R. M. Irwin	F. S. Bridger	1940
626	Ricketts	Aug. Dickemann	J. H. A. Christiansen	Victor Schwarz	1939
627	Ridgeway	C. T. Trytten	Theo. Hopperstad	M. O. Rue	1940
628	Rinard	B. W. Moore	Ivan Jamison	Ivan Jamison	1940
629	Ringsted	G. W. Darnell	F. A. Nelson	J. M. Jensen	1939
630	Rippey	J. L. Dugan	C. E. States	J. H. Vanscoy	1940
631	Riverside	William Knebel	H. E. Doud	Wm. O'Loughlin	1940
632	Riverside (Dubuque Co.)				
633	Riverton	Edward Shearer	Dale E. Bright	W. P. Cowden	1940
634	Robins	J. A. Sutera	Miles Sutera	Chas. G. Quans	1940
635	Rock Falls	Chas. L. Calvert	Lewis Wegener	Wm. Maher	1939
636	Rockford	F. M. Weber	Adelaide Hodge	Adelaide Hodge	1940
637	Rock Valley	F. T. McGill	A. L. Halstead	C. Rozeboom	1940
638	Rockwell	W. B. Bruce	R. J. Barnhill	Joe Gallagher	1938
639	Rodman	O. J. Salisbury	R. O. Turner	J. J. Kneor	1940
640	Rodney	A. L. Allison	W. L. Swanson	Emma K. Swanson	1940
641	Roland	Wm. Myrland	H. E. Evenson	Sevine Parker	1940
642	Rolfe	J. H. Brinkman	F. E. Grant	M. W. Webb	1940
643	Rome	R. W. Swalles	Mrs. R. H. Sammons	Mrs. W. M. Freeman	1940
644	Rose Hill	W. N. Wright	Harry A. Kemp	Ethel Ferguson	1940
645	Rossie				
646	Rowan	R. Virden	F. J. Allen	D. W. Whitten	1938
647	Rowley	Otto Waverin	Ronald Beachler	L. D. Wallace	1939
648	Royal	Z. J. Santage	Edwin S. Steele	Winfield Bailey	1940
649	Rudd	R. L. Pace	Fred C. Muller	W. G. Willett	1939
650	Runnells	Fred Tingle	C. B. Osborne	C. C. Taylor	1940
651	Russell	P. F. Sprague	E. G. Latham	H. E. Smith	1940
652	Ruthven	D. Rosacker	E. B. Henderson	T. J. Brennan	1940
653	Rutland	J. J. McDonald	C. W. Hanson	G. R. Bristol	1940
654	Ryan				
655	St. Ansgar	J. F. Bernstein	T. H. Hume	B. T. Hegland	1940
656	St. Anthony	Oscar Wallwork	G. L. LaPlant	J. E. Easton	1940
657	St. Charles				
658	St. Lucas	John C. Mihm	Neal Kruse	Richard Buchelt	1940
659	St. Marys	Theo. Lippold	Thos. H. Lippold	W. J. Lippold	1939
660	St. Olaf	E. F. Wilke	F. K. Orvis	John Christenson	1939
661	St. Paul (Rfd. W. Point)	Ben Steffensmeir	J. G. Kempker	A. C. Merschman	1940
662	Sabula	Geo. Ulmer	C. J. Thompson	S. E. Day	1940
663	Sageville (via Dubuque)	N. Freiburger	J. C. Gantz	J. C. Gantz	1939
664	Salem	W. H. Johnson	Victor Morrow	L. L. DeLong	1940
665	Salix	N. A. Reisch	V. E. Hubert	J. J. Hansen	1940
666	Sanborn	Sam Omer	A. J. Jerpbak	J. W. Cravens	1940
667	Sandyville (R. 1, Ackworth)	H. W. Chambers	J. S. Stone	L. E. Spurgin	1939
668	Searville	John Larson	Kerma Torgerson	Marlin Wuerflein	1940
669	Schaller	S. W. Eastlack	Mamie E. Currie	Samuel Hahne	1940
670	Schleswig	Emil Else	Otto A. Hollander	Leonard Hollander	1940
671	Seranton	Arley Jamison	B. E. Friend	Edw. F. Buenneke	1940
672	Searsboro	J. L. McDowell	Leroy Watson	Bert Saunders	1940

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
673	Sergeant Bluff	L. E. Welch	M. K. Benson	Blanche Waterman	1940
674	Shambaugh	R. J. Camp	Lyle L. Cox	H. E. Richardson	1939
675	Shannon City	Harry Reynolds	Claude Wolfe	Anna Gray	1940
676	Sharpsburg	J. O. Key	F. L. Hamblin	C. H. Young	1940
677	Sheffield	S. O. Ingebretson	Etta C. Morgan	W. H. Reynolds	1940
678	Shelby	Fred Coker	Bert Starner	Hugo Ploen	1940
679	Sheldahl				
680	Sherrill (Spechts Ferry)	Edward Ritt	J. J. Behr	J. J. Behr	1939
681	Shell Rock	Geo. Pohl	Lloyd L. Gibson	M. B. Chesebro	1940
682	Shellsburg	Wm. Richart	Clare Spurgeon	C. L. Blattler	1940
683	Sibley	E. H. Koopman	R. D. Stewart	M. D. Brodt	1940
684	Sidney	Vernon Johnson	Brit Stiles	Gene Stiles, Jr.	1940
685	Silver City	W. A. Wilkins	Mr. Shirley Hendrix	C. H. Kruse	1940
686	Sioux Center	Anthony Te Paske	E. Straatsma	L. W. Achterhof	1940
687	Sioux Rapids	C. E. Marsh	G. L. Horner	C. H. Spavin	1940
688	Slater	Andrew Maland	Phil Rood	M. S. Heggen	1940
689	Sloan	A. F. Hendee	Lawrence G. Duchaine	Jag. W. Hicks	1940
690	Smithland	R. R. Hall	F. W. Jones	A. C. Brown	1940
691	Soldier	F. M. Strain	Vernon Christensen	R. J. Galloway	1939
692	Solon	C. J. Shimon	E. F. Heinsius	O. E. Markitan	1940
693	Somers	John Doose	A. C. McNeil	Hill Thorson	1940
694	South English	D. D. Buchanan	V. Safourek	H. W. Raplinger	1940
695	Spillville				
696	Spirit Lake	R. K. Harker	Fred Dowden	Gladys Warren	1940
697	Spragueville	Fred Bahr	Henry Blossfeld	Leo Helmle	1939
698	Springbrook	Joe Arensdorf	Viola Cloos	Flarion Schmitt	1939
699	Spring Hill	C. R. Shafar	A. M. Weeks	A. P. Brand	1940
700	Springville	L. A. Johnston	Paul W. Sterner	Don Colehour	1940
701	Stacyville	C. E. Rex	Jos. N. Wolf	A. J. Heimerman	1940
702	Stanhope	James H. Mackey	C. B. Wing	S. R. Linn	1938
703	Stanley	Nelson Stimpson	Gertrude Stewart	R. Snyder	
704	Stanton	P. O. Swanson	Richard G. Peterson	E. E. Larson	1940

705	Stanwood	Louie Portewig	E. H. Anthony	Mrs. Lou Jackson	1940
706	State Center	J. G. Gutekunst	H. M. Meads	B. H. Gray	1940
707	Steamboat Rock	Raymond Karsjens	Enno Luiken	E. Christians	1940
708	Stockport	F. F. Johnston	E. G. Workman	Lloyd W. Workman	1939
709	Stockton	C. H. Anderson	Walter Ruchotzke	Laura Anderson	1940
710	Story City	Lester Henderson	Stanton James	R. A. Sweet	1940
711	Stout	D. Hessenius	P. J. Debeer	J. Bruns	1940
712	Stratford	Clifford Barquist	M. C. Carlson	Jessie R. Lundell	1940
713	Strawberry Point	F. J. Mantz	B. R. Cole	G. E. Dunfriend	1940
714	Struble	John Werley	Regina Garding	John Garding	1940
715	Sully	Henry Welle	Loren Eldredge	Raymond Welle	1940
716	Sumner	H. C. Frank	H. W. Bathke	W. A. Heyer	1940
717	Superior	A. G. Reinitz	H. E. Olson	E. D. Hart	1940
718	Sutherland	K. J. Reiste	Roy Hughes	Lu Camery	1940
719	Swaledale	Lester Bonner	R. C. Taylor	Henry Donner	1940
720	Swan	Ross T. Young	W. E. Wellons	Carrie Coons	1940
721	Swea City	A. J. Christensen	S. P. Eckholm	J. J. Anderson	1940
722	Swisher	Frank J. Pudil	Wesley Serbousek	Chas. Koss	1939
723	Tabor	A. M. McMahonill	L. M. Perkins	V. H. Patrieh	1940
724	Templeton	Otis P. Morganthaler	John W. Berger	Lambert Greteman	1940
725	Tennant	N. E. Vincent	Ray Halloran	Fred T. Miller	1939
726	Terrill	Chas. Buns	F. T. Lewis	Beryl Coleman	1940
727	Thayer	H. V. Lowe	W. A. Dusenbery	J. B. Yount	1940
728	Thompson	A. W. Payne	A. H. Anderson	Edith Ellickson	1940
729	Thor	Albert L. Rogers	G. B. Gummerson	J. H. Keith	1940
730	Thornburg	Rudolph Draegert	Count B. Walsh	Chas. Leonard	1940
731	Thornton	Melvin Engebretson	H. S. Aamoth	Paul James	1940
732	Thurman	Alvin J. Gardner	C. R. Johnson	F. B. Steele	1940
733	Tiffin	C. M. Wolfe	Mrs. Mary Herdliska	Adelia Wolfe	1939
734	Tingley	C. W. Lent	D. L. McClure	J. E. Pierce	1940
735	Titonka	H. V. Andrews	Alvin L. Honken	W. H. Stott	1938
736	Toronto	H. E. Endorf	J. O. Devitt	F. G. Horstman	1940
737	Traer	L. L. Sawyer	Glen H. Schwertley	Otto Moeller	1940
738	Treynor	F. G. Silvey	H. F. Schmidt	N. Schumacher	1940
739	Tripoli	Wm. F. Krueger	A. W. Buechele	H. H. Neverman	1940
740	Truesdale	H. R. Boettcher	Mrs. A. H. Schramm	J. W. Cradit	1940
741	Truro	W. H. Holmes		Arthur Purvis	1940
742	Turin	E. E. Ravnsborg	A. M. Johnson	C. E. Barnes	1940
743	Udell	E. A. Powers	Bertha Dotson	Minnie Replogle	1940
744	Underwood	Martin Ross	C. B. Shaw	L. H. McClurg	1940
745	Union	A. J. Tisdale	J. P. Johnson	C. E. Barnes	
746	Unionville	R. E. Wilson	Claude Underwood	Lloyd Ransom	1940
747	University Park	D. E. Vance	I. E. Anderson	D. Kessler	1939
748	Urbana				
749	Urbandale (D. M. Rfd.)	H. C. Stotts	Millie Eby	F. W. Willis	1940
750	Ute	E. J. Liska	O. Spahn	Alice Temple	1940
751	Vail	L. L. Hoffman	M. J. Monaghan	Frank Slegel	1940
752	Valeria	Dan Phelan	Mrs. Carrie De Reus	Creta Owens	1939

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
753	Van Horne	O. W. Ilten	Chas. B. Barron	Osborne O'Brien	1940
754	Van Meter	John Jungman	C. D. England	Clarence Dunn	1940
755	Van Wert	Charles Brown	H. R. Fuller	H. J. Vought	1940
756	Varina	W. T. Fitzgerald	Ed Houser	Geo. Butler	1939
757	Victor	Roy Waline	T. A. Lane	H. W. Chittenden	1940
758	Vincent	Gus F. Schaeffer	A. O. Swasand	Merle A. Blue	1940
759	Vining	Albert Vorba	Leona V. Kubu	Paul Kouba	1939
760	Volga City				
761	Wadena	W. E. Corkery	E. Carpenter	E. Herrling	1940
762	Wahpeton (Via Milford)	Ferdinand J. Smith	Albert McKinstrey	Mrs. A. C. McKinstrey	1938
763	Walcott	Adolph Moeller	A. T. Leabo	Norman Leabo	1940
764	Walker	Frank B. Assmus	J. A. Kayser	I. W. Lindahl	1940
765	Wallingford	L. B. Nelson	J. G. Gunderson	Mrs. J. G. Gunderson	1940
766	Wall Lake	C. W. Erne	Chas. W. Shaw	J. A. Swanson	1940
767	Walnut	Harry B. Slevers	Marjorie Williams	Herbert Mertz	1940
768	Wapello	W. R. Marshall	C. M. Donaldson	M. W. Hunter	1938
769	Washta	C. J. Beazley	W. L. Hunter	J. K. McGonagle	1940
770	Waterville	M. J. Kelly	W. O. Pladsen	John R. Fellows	1940
771	Waucoma	C. H. Miller	O. J. Perry	F. B. Reed	1940
772	Wauke	F. B. Young	S. M. Nissly	F. Snow	1940
773	Wayland	O. P. Boshart	A. A. Jackson	M. G. Roth	1940
774	Webb	W. H. Boese	V. L. Sage	W. W. Munson	1940
775	Webster	G. E. Rubins	W. N. Van Tuyl	W. A. Beinke	1939
776	Weldon	A. I. Tansey	Chas. Richards	L. M. Parr	1939
777	Wellman	E. C. Jones	J. A. Dodds	W. L. Darnell	1940
778	Wellsburg	O. W. Ross	G. H. Geerdes	J. D. Beving	1940
779	Welton	C. B. Berst	Genevieve Berst	F. A. Grindrod	1940
780	Wesley	C. G. Dennis	Thos. A. McMahon	Guy M. Butts	1940
781	West Bend	H. M. Mantz	Alex Pertl	Ernest Kruger	1938
782	West Branch	W. B. Anderson	E. A. Gray	F. L. Pearson	1940
783	West Burlington	H. H. Sander	E. V. Johnson	Wm. G. Sander	1940
784	West Chester	W. E. Pearson	Eldin Bauer	F. M. Lindenmeyer	1939

785	Westfield	A. W. Hummel	N. R. Beaubien	W. J. Nordman	1940
786	Westgate	H. J. Koelling	H. H. Subr	R. Stalnaker	1940
787	West Liberty	W. B. Jayne	Chas. J. Mackey	Irwin Mosher	1940
788	West Mitchell (P. O. Mitchell)	George Walter	Marjorie Coon	Mrs. Ina Thompson	1940
789	Westphalia	Frank Kloewer	Susan Schomer	Clara Langenfeld	1940
790	West Okoboji (Milford P. O.)	Mark Wheeler	Mrs. C. Titterington	Mrs. Sibyl Wheeler	1939
791	West Point	John Winnike	Gertrude Clemens	Julette Pogge	1940
792	West Side	P. H. Dohse	L. G. Evers	Aug. Rohwer	1940
793	What Cheer	E. C. Kolling	Carl G. Draegert	Ethel Manary	1939
794	Wheatland	Gus Horstman	C. J. Hoker	Henry Guenther	1940
795	Whiting	O. S. Hale	L. H. Willen	J. W. Beggs	1940
796	Whittemore	R. F. Brady	R. H. Finnell	L. H. Pertl	1940
797	Whitten	J. W. Wilcox	M. E. Day	Enos Fouts	1940
798	Willey (P. O. Carroll)	Jos. Hoffman	John B. Greteman	Law Wurzer	1940
799	Williams	A. H. Williams	A. W. Ross	F. J. Counsell	1940
800	Williamsburg	Geo. Stake	H. E. James	D. J. Lewis	1938
801	Williamson	Alfred Neighbors	David Lee	Gernell James	1940
802	Wilton Junction	Herbert Wacker	F. H. Miller	A. J. Wacker	1940
803	Winfield	Fred Moody	C. W. Larkin	G. R. Arthand	1940
804	Winthrop	Jos. B. McKay	Geo. E. Brubaker	W. H. Merrill	1940
805	Wiota		Carl L. Reed	Claude A. Dorsey	
806	Woden	J. H. Bode	R. W. Thorn	Ray D. Valley	1940
807	Woodbine	J. B. Aughey	C. S. King	H. L. Haight	1940
808	Woodburn	F. W. Boor	C. E. Nickle	Edmond Wilson	1940
809	Woodward	D. R. Schaaf	Boyd B. Wade	V. A. Neal	1940
810	Woolstock	A. G. Halvorsen	Lester Price	T. L. Grady	1940
811	Worthington	Chris Ament	Miss Frances Feltes	Geo. N. Feltes	1940
812	Wyoming	G. W. Ireland	A. D. Ingwersen	C. J. Ingwersen	1940
813	Yale	E. R. Deardorff	J. W. Hemphill	O. D. Stotts	1940
814	Yetter	Ben A. Roache	Otto J. Gutz	H. L. Mohr	1940
815	Yorktown	William Janssen	Owen Bulkeley	Otto Grother	1939
816	Zearing	Clifford Greenberg	L. P. Sterling	W. H. Brown	1940
817	Zwingle	F. E. Wagoner	Karl Leffert	Mrs. B. E. Allpach	1940
818	University Heights (Iowa City)	Lee D. Koser	J. W. Howe	J. W. Howe	1939
819	Fairfax	William Behle	J. L. Krall	E. F. Listebarger	1940

ANNUAL REPORT

OF THE SECRETARY-TREASURER

OF THE

LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1937, and Ending July 31, 1938

LEAGUE OF IOWA MUNICIPALITIES

Also Copy of Laws, Code, 1935, governing fees to be paid to the League of Municipalities, as amended by Chapter 155 of the 47th General Assembly, effective July 4, 1937.

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES

Section 5683. *League of municipalities.* Cities and towns, including cities under special charter, may pay out of the general fund, annual dues to the league of Iowa municipalities, not to exceed the following amounts: Municipalities of less than two hundred population, ten dollars; from two hundred to five hundred population, fifteen dollars; from five hundred to one thousand population, twenty dollars; from one thousand to two thousand population, twenty-five dollars; from two thousand to five thousand population, thirty dollars; from five thousand to ten thousand population, forty dollars; from ten thousand to twenty thousand population, fifty dollars; from twenty thousand to thirty thousand population, sixty dollars; from thirty thousand to forty thousand population, seventy dollars; from forty thousand to fifty thousand population, eighty dollars; from fifty thousand to eighty thousand population, ninety dollars; from eighty thousand to one hundred thousand population, one hundred dollars; and for all over one hundred thousand population, one hundred fifty dollars. In addition they may pay, out of the general fund, the actual expenses of delegates to the annual convention of the league as follows, less than two thousand population, two delegates; from two thousand to five thousand population, three delegates; from five thousand to twenty thousand population, four delegates; over twenty thousand population, five delegates.

In no event shall the expense of such delegates exceed five cents a mile, under the limitations now provided by law, and five dollars a day for actual days in attendance and going to and returning from such meeting.

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

OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA MUNICIPALITIES

PRESIDENT

Orville B. Rogers.....Mayor of Newell

VICE PRESIDENT

Ralph B. Slippy.....Mayor of Waterloo

EXECUTIVE SECRETARY

Frank PierceMarshalltown

ASSISTANT SECRETARY

Minnie OffmanMarshalltown

TRUSTEES

L. H. Childs.....Mayor of Ft. Madison

J. F. Walter.....Mayor, McGregor

James E. Irwin.....Mayor, Boone

COMMITTEES

Legislative—J. F. Walter, Mayor, McGregor; L. D. Burgus, Councilman, Cedar Rapids; Frank A. Hass, Clerk, Davenport; Fred T. Van Liew, Solicitor, Des Moines; Geo. W. Darling, Mayor, Marshalltown; C. W. Ross, Mayor, Wellsburg; J. H. Johnson, Solicitor, Knoxville; Cor Van de Steeg, Mayor, Orange City; John E. Newkirk, Solicitor, Keokuk; Henry C. Frank, Mayor, Sumner; J. G. Katelman, Councilman, Council Bluffs; C. E. Golly, Mayor, Spencer; Daniel J. Gallery, Solicitor, Winterset; L. P. Beck, Mayor, Odebolt.

Taxation—Leonard H. Racker, Mayor, Waverly; M. J. Wolfs, Mayor, Forest City; D. H. Dieken, Councilman, Grundy Center.

Public Improvements—Harry C. Brown, Mayor, Mason City; L. J. Dempsey, Councilman, Oelwein; N. W. Cloud, Mayor, Chariton.

Waterworks and Supply—H. L. Shook, Mayor, Mt. Pleasant; F. M. Cottrell, Mayor, Iowa Falls; R. L. Lytle, Mayor, Washington.

Police and Fire Protection—O. W. Sundberg, Councilman, Ft. Dodge; Myron J. Walker, Mayor, Iowa City; Merlin E. Williams, Mayor, Jewell.

Municipal Utilities—C. N. McHugh, Mayor, Cedar Falls; E. F. Ericson, Councilman, Hawarden; Fred Masters, Councilman, Guthrie Center.

Judicial Decisions—Edward R. Boyle, Solicitor, Clear Lake; Stanley Mayer, Solicitor, Clinton; R. W. Crary, Solicitor, Sioux City.

Department Officers, Cities All Plans—Frank LaPoint, Councilman, Burlington; Gus Schmann, Mayor, Bettendorf.

Towns—E. I. Mason, Mayor, Early; F. L. Wright, Mayor, Ankeny.

Advisory Officers Attorneys—Fred E. Egan, Solicitor, Missouri Valley; Byron Ver Ploeg, Solicitor, Oskaloosa.

City Managers—John H. Ames, Manager, Ames; E. R. Compton, Manager, Webster City.

Accounting Officers—Homer B. Lowrey, Clerk, Grinnell; Carrie L. Courtney, Clerk, Belmond.

Engineers—A. E. J. Johnson, Engineer, Red Oak; W. R. Thorson, Engineer, Muscatine.

Health Officers—Dr. William Woodburn, Boone; C. J. Graf, Mayor, Stuart.

FINANCIAL REPORT

LEAGUE OF IOWA MUNICIPALITIES

SECRETARY'S REPORT OF RECEIPTS AND DISBURSEMENTS

RECEIPTS AUGUST 1, 1937, THROUGH JULY 31, 1938

RECEIPTS FROM DUES

On hand	\$ 170.90	Janesville	10.00
Pierson	10.00	Kamrar	10.00
Maxwell	10.00	Kanawha	10.00
Storm Lake	20.00	Kellerton	10.00
Wheatland	10.00	Kelley	10.00
Vincent	10.00	Keswick	10.00
Westgate	10.00	Kimballton	10.00
Clear Lake	20.00	Lamotte	10.00
Burlington	40.00	Laurel	10.00
Cedar Rapids	60.00	LeClaire	10.00
Ruthven	10.00	Lehigh	10.00
Mystic	10.00	Lisbon	10.00
Grinnell	20.00	Little Rock	10.00
Keokuk	40.00	Luxemburg	10.00
Ft. Dodge	40.00	McCallsburg	10.00
Ferguson	10.00	McCausland	10.00
Adel	10.00	McIntire	10.00
Afton	10.00	Marble Rock	10.00
Allison	10.00	Marquette	10.00
Anita	10.00	Maysville	10.00
Ankeny	10.00	Melbourne	10.00
Aredale	10.00	Meservey	10.00
Armstrong	10.00	Minden	10.00
Arnolds Park	10.00	Moneta	10.00
Arthur	10.00	Montrose	10.00
Ashton	10.00	Montour	10.00
Bancroft	10.00	Mt. Vernon	10.00
Barnum	10.00	Nashua	10.00
Baxter	10.00	New Albin	10.00
Bayard	10.00	Newell	10.00
Belmond	10.00	New Market	10.00
Blockton	10.00	New Hartford	10.00
Boyden	10.00	New Vienna	10.00
Cascade	10.00	Nora Springs	10.00
Casey	10.00	Norway	10.00
Center Junction	10.00	North Liberty	10.00
Charter Oak	10.00	Numa	10.00
Chelsea	10.00	Ocheyedan	10.00
Cincinnati	10.00	Odebolt	10.00
Clearfield	10.00	Onslow	10.00
Cleghorn	10.00	Orient	10.00
College Springs	10.00	Palmer	10.00
Colo	10.00	Palo	10.00
Cumming	10.00	Parkersburg	10.00
Deep River	10.00	Plainfield	10.00
Denver	10.00	Plover	10.00
Dixon	10.00	Pocahontas	10.00
Donnellson	10.00	Primghar	10.00
Dumont	10.00	Quasqueton	10.00
Dunkerton	10.00	Quimby	10.00
Durant	10.00	Radcliffe	10.00
Elberon	10.00	Rake	10.00
Elliott	10.00	Randolph	10.00
Farley	10.00	Reinbeck	10.00
Fenton	10.00	Remsen	10.00
Fonda	10.00	Riceville	10.00
Fontanelle	10.00	Ricketts	10.00
Ft. Atkinson	10.00	Runnells	10.00
Garden Grove	10.00	Searsboro	10.00
Garner	10.00	Shellsburg	10.00
Geneva	10.00	Sidney	10.00
Gilman	10.00	Sioux Center	10.00
Gladbrook	10.00	Slater	10.00
Greenfield	10.00	Sloan	10.00
Green Island	10.00	Smithland	10.00
Griswold	10.00	South English	10.00
Grimes	10.00	Sutherland	10.00
Guttenberg	10.00	Wadena	10.00
Hawkeye	10.00	Walcott	10.00
Hedrick	10.00	Wellman	10.00
Ionia	10.00	Wellsburg	10.00

REPORT OF MUNICIPAL FINANCES

FINANCIAL REPORT—Continued

Wesley	10.00	Shell Rock	10.00
West Bend	10.00	Sioux Rapids	10.00
West Branch	10.00	Soldier	10.00
Woodbine	10.00	Spirit Lake	10.00
Woodburn	10.00	Steamboat Rock	10.00
Woodward	10.00	Story City	10.00
Woolstock	10.00	Stuart	10.00
Zearing	10.00	Sumner	10.00
Ackley	10.00	Traer	10.00
Alta Vista	10.00	Tripoli	10.00
Alton	10.00	Udell	10.00
Anamosa	10.00	Ute	10.00
Aplington	10.00	Vail	10.00
Arcadia	10.00	Wall Lake	10.00
Aurelia	10.00	Walnut	10.00
Batavia	10.00	Washta	10.00
Blencoe	10.00	Waterville	10.00
Blue Grass	10.00	Wayland	10.00
Bradgate	10.00	Westphalia	10.00
Brayton	10.00	Whittemore	10.00
Britt	10.00	Wilton Junction	10.00
Buffalo	10.00	Wiota	10.00
Callender	10.00	Albia	20.00
Carbon	10.00	Bedford	20.00
Chatsworth	10.00	Eagle Grove	20.00
Collins	10.00	Algona	20.00
Corwith	10.00	Clarion	20.00
Danbury	10.00	Cresco	20.00
Davis City	10.00	Dyersville	20.00
Dundee	10.00	Eldora	20.00
Eldon	10.00	Estherville	20.00
Elgin	10.00	Hampton	20.00
Elma	10.00	Humboldt	20.00
Emerson	10.00	Ida Grove	20.00
Everly	10.00	Le Mars	20.00
Fairbank	10.00	Madrid	20.00
Farmersburg	10.00	Marion	20.00
Fredricksburg	10.00	Monticello	20.00
Galva	10.00	Osage	20.00
Goldfield	10.00	Rockwell City	20.00
Granville	10.00	Tama	20.00
Greene	10.00	Valley Junction	20.00
Havelock	10.00	Washington	20.00
Hull	10.00	West Union	20.00
Imogene	10.00	Chariton	30.00
Ireton	10.00	Charles City	30.00
Jesup	10.00	Cherokee	30.00
Keota	10.00	Creston	30.00
Lansing	10.00	Fairfield	30.00
Liscomb	10.00	Perry	30.00
Lowden	10.00	Webster City	30.00
Macksburg	10.00	Ft. Madison	40.00
Malvern	10.00	Newton	40.00
Manly	10.00	Dubuque	50.00
Manson	10.00	Des Moines	60.00
Mapleton	10.00	Kirkman	10.00
Marathon	10.00	Lamoni	10.00
Marcus	10.00	Olin	10.00
Miles	10.00	Polk City	10.00
Milford	10.00	Sharpsburg	10.00
Moorhead	10.00	St. Ansgar	10.00
Moorland	10.00	Harlan	20.00
Mt. Auburn	10.00	Akron	10.00
New London	10.00	Alexander	10.00
Nodaway	10.00	Alta	10.00
Okoboji	10.00	Anthon	10.00
Oto	10.00	Ayrshire	10.00
Ottosen	10.00	Baldwin	10.00
Pacific Junction	10.00	Boxholm	10.00
Paullina	10.00	Castalia	10.00
Popejoy	10.00	Churdan	10.00
Randalia	10.00	Clermont	10.00
Redfield	10.00	Clutier	10.00
Royal	10.00	Crawfordsville	10.00
Sageville	10.00	Dike	10.00
Salem	10.00	Earling	10.00
Salix	10.00	Eddyville	10.00
Schaller	10.00	Epworth	10.00
Sheffield	10.00	Fayette	10.00

FINANCIAL REPORT—Continued

Gilmore City	10.00	Manning	10.00
Goose Lake	10.00	Modale	10.00
Grand Junction	10.00	Mt. Ayr	10.00
Greeley	10.00	Northboro	10.00
Hartley	10.00	Olds	10.00
Dakota City	10.00	Ollie	10.00
Kellogg	10.00	Orchard	10.00
Kiron	10.00	Oxford Junction	10.00
Lakota	10.00	Pisgah	10.00
Lawler	10.00	Preston	10.00
LeGrand	10.00	Prairie City	10.00
Linden	10.00	Sibley	10.00
Manilla	10.00	Wapello	10.00
Mallard	10.00	Glenwood	20.00
Matlock	10.00	Hawarden	20.00
Maurice	10.00	Indianola	20.00
Maynard	10.00	Lake City	20.00
Monona	10.00	Leon	20.00
New Virginia	10.00	Muscatine	40.00
Northwood	10.00	Oskaloosa	40.00
Ogden	10.00	Winterset	20.00
Orange City	10.00	Allerton	10.00
Packwood	10.00	Arlington	10.00
Panama	10.00	Badger	10.00
Pomeroy	10.00	Bellevue	10.00
Riverton	10.00	Carlisle	10.00
St. Lucas	10.00	Columbus Junction	10.00
Sanborn	10.00	Dallas Center	10.00
Schleswig	10.00	Dedham	10.00
Shelby	10.00	Dunlap	10.00
Swea City	10.00	Elkader	10.00
Swisher	10.00	Ely	10.00
Urbandale	10.00	Fremont	10.00
Vining	10.00	Goodell	10.00
Westfield	10.00	Harpers Ferry	10.00
West Liberty	10.00	Holstein	10.00
West Point	10.00	Hopkinton	10.00
What Cheer	10.00	Humeston	10.00
Whiting	10.00	Keystone	10.00
Winthrop	10.00	Lake Mills	10.00
Wyoming	10.00	Lake View	10.00
Carroll	20.00	Larchwood	10.00
Colfax	20.00	Latimer	10.00
Denison	20.00	Leland	10.00
Emmetsburg	20.00	Luverne	10.00
Iowa Falls	20.00	Melvin	10.00
Jefferson	20.00	Minburn	10.00
Knoxville	20.00	Moville	10.00
Onawa	20.00	New Sharon	10.00
Villisca	20.00	Oakville	10.00
Waverly	20.00	Plainview	10.00
Atlantic	30.00	Postville	10.00
Red Oak	30.00	Readlyn	10.00
Ames	40.00	Rockford	10.00
Boone	40.00	Rudd	10.00
Davenport	60.00	Solon	10.00
Alden	10.00	Strawberry Point	10.00
Adair	10.00	Sully	10.00
Alvord	10.00	Toronto	10.00
Blanchard	10.00	Van Horne	10.00
Brighton	10.00	Victor	10.00
Buffalo Center	10.00	Williams	10.00
Burt	10.00	Yale	10.00
Camanche	10.00	Audubon	20.00
Castle Hill	10.00	Bettendorf	20.00
Charlotte	10.00	Forest City	20.00
Clemons	10.00	Marengo	20.00
Coggon	10.00	Missouri Valley	20.00
Conrad	10.00	New Hampton	20.00
Defiance	10.00	Pella	20.00
Donahue	10.00	Spencer	30.00
Drakesville	10.00	Agency	10.00
Farnhamville	10.00	Andover	10.00
Grant	10.00	Arion	10.00
Gray	10.00	Auburn	10.00
Guernsey	10.00	Bode	10.00
Jamalca	10.00	Breda	10.00
Livermore	10.00	Cambridge	10.00
Lorimor	10.00	Center Point	10.00

FINANCIAL REPORT—Continued

Central City	10.00	Oxford	10.00
Clayton	10.00	Paton	10.00
Dallas	10.00	Rembrandt	10.00
Dickens	10.00	Richland	10.00
Dow City	10.00	Roland	10.00
Dows	10.00	Rolfe	10.00
Dysart	10.00	Sabula	10.00
Durango	10.00	Scranton	10.00
Earlham	10.00	Stanton	10.00
Early	10.00	Thurman	10.00
Edgewood	10.00	Toledo	10.00
Elkhart	10.00	Belle Plaine	20.00
Ellston	10.00	Independence	20.00
Farmington	10.00	Sheldon	20.00
Farragut	10.00	Cedar Falls	30.00
Grand River	10.00	Grand Mound	10.00
Gravity	10.00	Hazleton	10.00
Guthrie Center	10.00	Moravia	10.00
Hinton	10.00	Oakland	10.00
Hornick	10.00	Peterson	10.00
Jewell Junction	10.00	Portsmouth	10.00
Kingsley	10.00	Stanwood	10.00
Klemme	10.00	Thompson	10.00
Ladora	10.00	Thornton	10.00
Lenox	10.00	Woden	10.00
Luana	10.00	Shenandoah	30.00
Lynnville	10.00	Clinton	40.00
Lytton	10.00	Altoona	10.00
Martensdale	10.00	Atkins	10.00
Melcher	10.00	Carter Lake	10.00
Melrose	10.00	Clarence	10.00
Middletown	10.00	Clarksville	10.00
Milo	10.00	Correctionville	10.00
Milton	10.00	Cumberland	10.00
Murray	10.00	Delaware	10.00
North Washington	10.00	Earlville	10.00
Oyens	10.00	Galt	10.00
Panora	10.00	Glidden	10.00
Prairieburg	10.00	Graettinger	10.00
Prescott	10.00	Granger	10.00
Ripley	10.00	Greenville	10.00
Riverside	10.00	Hubbard	10.00
Rock Falls	10.00	Hudson	10.00
Rock Valley	10.00	Inwood	10.00
Stockport	10.00	Kalona	10.00
Thayer	10.00	Libertyville	10.00
Turin	10.00	Lincoln	10.00
Wauke	10.00	Merrill	10.00
West Burlington	10.00	Norwalk	10.00
Williamsburg	10.00	Ossian	10.00
Decorah	20.00	East Peru	10.00
Mt. Pleasant	20.00	Renwick	10.00
Rock Rapids	20.00	Ringsted	10.00
Sac City	20.00	Swan	10.00
Oelwein	30.00	Stockton	10.00
Council Bluffs	50.00	Terrill	10.00
Waterloo	50.00	Tiffin	10.00
Sioux City	60.00	Thor	10.00
Jolley	10.00	Underwood	10.00
Atalissa	10.00	Walker	10.00
Aurora	10.00	Wallingford	10.00
Battle Creek	10.00	Webster	10.00
Beacon	10.00	Weldon	10.00
Bondurant	10.00	St. Paul	10.00
Calumet	10.00	Westside	10.00
Coon Rapids	10.00	Winfield	10.00
Diagonal	10.00	Zwingle	10.00
Exira	10.00	Hamburg	20.00
Gowrie	10.00	Manchester	20.00
Harcourt	10.00	Vinton	20.00
Hastings	10.00	Waukon	20.00
Hillsboro	10.00	Mason City	40.00
Lohrville	10.00	Barnes City	10.00
Long Grove	10.00	Carson	10.00
Macedonia	10.00	Eldridge	10.00
Mechanicsville	10.00	Elk Horn	10.00
Monmouth	10.00	Essex	10.00
Monroe	10.00	Garber	10.00
Moulton	10.00	Spillville	10.00

FINANCIAL REPORT—Continued

Springville	10.00	Stout	10.00
Titonka	10.00	West Okoboji	10.00
Marshalltown	40.00	Doon	10.00
Albion	10.00	Hospers	10.00
Coburg	10.00	New Providence	10.00
Craig	10.00	Ryan	10.00
Garwin	10.00	Colesburg	10.00
Gilbertville	10.00	Morrison	10.00
Grafton	10.00	Holland	10.00
Huxley	10.00	Duncombe	10.00
Lone Tree	10.00	Hancock	10.00
Nichols	10.00	Halbur	10.00
Persia	10.00	Lone Rock	10.00
Rowley	10.00	Rose Hill	10.00
Sergeant Bluff	10.00	Archer	10.00
Treynor	10.00	Mitchellville	10.00
Bennett	10.00	Rinard	10.00
Blairstown	10.00	Carpenter	10.00
Deloit	10.00	Seymour	10.00
Fertile	10.00	Exline	10.00
Hanlontown	10.00	Somers	10.00
LaPorte City	10.00	Volga City	10.00
North English	10.00	Lidderdale	10.00
Protivin	10.00	Mitchell	10.00
State Center	10.00	Rutland	10.00
Stratford	10.00	Brandon	15.00
University Park	10.00	Lacona	10.00
Wahpeton	10.00	Lester	10.00
Whitten	10.00	Lawton	10.00
Maquoketa	20.00	Birmingham	10.00
Nevada	20.00	Worthington	10.00
Calmar	10.00	Blairsburg	10.00
Cromwell	10.00	Bouton	10.00
Danville	10.00	Shelby	20.00
DeSoto	10.00	Hamilton	10.00
Floyd	10.00	Tabor	10.00
Jackson Junction	10.00	Rhodes	10.00
Low Moor	10.00	Bertram	10.00
New Liberty	10.00	Coulter	15.00
Rockwell	10.00	Templeton	15.00
Russell	10.00	Dayton	10.00
Silver City	10.00	Ellsworth	10.00
Waucoma	10.00	George	10.00
Iowa City	40.00	Spragueville	10.00
Buckeye	10.00	Williamson	10.00
Dexter	10.00	Webb	10.00
McClelland	10.00	Rodney	10.00
Pleasantville	10.00	Harris	10.00
Conway	10.00	Lineville	10.00
Grundy Center	10.00	Lamont	10.00
Princeton	10.00	Menlo	10.00
Garnaville	10.00	Bassett	10.00
Blakesburg	10.00	Fostoria	10.00
Hardy	10.00	Coralville	15.00
Laurens	10.00	Braddyville	10.00
Pilot Mound	10.00	Ridgeway	15.00
Pioneer	10.00	Albert City	10.00
Rowan	10.00	Lovilia	10.00
Avoca	10.00	West Chester	10.00
DeWitt	20.00	Letts	10.00
Tipton	20.00	Morning Sun	10.00
Rodman	10.00	Ottumwa	40.00
Cushing	10.00	Mondamin	10.00
Coin	10.00	Osceola	30.00
McGregor	10.00	Union	10.00
Meriden	10.00	Newhall	20.00
Owasa	10.00	Henderson	10.00
Superior	10.00	Dougherty	10.00
Andrew	10.00	Tennant	10.00
Chester	10.00	Bloomfield	30.00
Delmar	10.00	Kent	10.00
Kensett	10.00	St. Anthony	10.00
Osterdock	10.00	Linn Grove	10.00
Sherrill	10.00	Bonaparte	10.00
Stacyville	10.00	Coppock	10.00
Bagley	10.00	Gilbert	15.00
Lake Park	10.00	St. Olaf	10.00
Lewis	10.00	West Union	30.00
Mediapolis	10.00	Delhi	10.00

FINANCIAL REPORT—Continued

Donnan	10.00	Scarville	10.00
Patterson	10.00	Van Meter	10.00
Pleasant Plain	10.00	Beaver	10.00
Urbana	10.00	Cantril	10.00
Peosta	10.00	Harper	10.00
Brunsville	10.00	Nemaha	10.00
Truesdale	10.00	Hurstville	10.00
Alburnett	10.00	Welton	10.00
Fayette	25.00	University Heights	10.00
Sumner	25.00	Hansell	10.00
Joice	10.00	Dana	10.00
Ainsworth	10.00	Martinsburg	10.00
Bristow	10.00	Calamus	10.00
Britt	25.00	Sheldahl	10.00
Luther	10.00	Neola	10.00
Fraser	10.00	Reasoner	10.00
Bussey	10.00	Leighton	10.00
Orleans	10.00	Malcom	15.00
Hayesville	10.00	Eagle Grove	30.00
Atlantic	40.00		
Gruver	10.00	Total dues	\$9,990.00
Yorktown	10.00		

DISBURSEMENTS

Postmaster	\$ 65.76	Clerk hire	60.00
F. G. Pierce	100.00	Office rent	30.00
M. Offman	80.00	Municipal Pub. Co.	384.80
Clerk hire	60.00	J. F. Walter	18.05
Office rent	30.00	Iowa Press Clipping Bureau ..	13.62
Utilities Subdivision	100.00	West Publishing Co.	7.00
F. G. Pierce	31.32	J. H. Allen	12.65
Municipal Pub. Co.	393.05	Marshall Printing Co.	29.02
Telephone and telegraph.	117.17	J. E. Irwin	37.30
Cor Van de Steeg	41.28	Postmaster—Marshalltown ..	65.76
Iowa State Safety Council ..	5.00	J. F. Walter	25.54
Hugo Gebert	21.10	Postmaster—Marshalltown ..	10.08
D. A. DeCock	4.17	F. G. Pierce	100.00
D. Cozine	100.00	M. Offman	80.00
J. F. Walter	84.91	Municipal Pub. Co.	383.95
F. G. Pierce	100.00	Iowa Press Clipping Bureau ..	4.95
M. Offman	80.00	Office rent	30.00
Convention expense	125.27	Clerk hire	60.00
Office rent	30.00	F. G. Pierce	17.03
Clerk hire	60.00	Office cash	5.00
Municipal Pub. Co.	384.10	John E. Newkirk	18.73
Standard Printing Co.	3.72	F. G. Pierce	100.00
J. E. Irwin	11.50	M. Offman	80.00
Mayor C. B. Thompson	25.00	Clerk hire	60.00
Clerk LeRoy Crowley	20.00	Office rent	30.00
Mayor Merle Wells	15.00	Continental Envelope Corp. ...	24.68
Mayor H. L. Schook	10.00	Municipal Pub. Co.	385.45
Neva Taylor	25.00	Postmaster, Marshalltown ..	9.84
Helen Tauke	20.00	O. B. Rogers	2.35
Nellie Mygatt	15.00	F. G. Pierce	11.45
Helen McAneney	10.00	Office cash	5.00
F. G. Pierce	100.00	F. G. Pierce	100.00
M. Offman	80.00	M. Offman	80.00
Clerk hire	60.00	Clerk hire	60.00
Office rent	30.00	Office rent	30.00
Municipal Pub. Co.	384.00	Postmaster—Marshalltown ..	2.61
Marshall Printing Co.	65.87	Municipal Pub. Co.	386.25
Klipto Co.	2.07	Dr. Wm. Woodburn	5.00
J. E. Irwin	5.50	M. Offman	240.00
Graves and Mack	40.00	J. E. Irwin	5.50
C. W. Storms	34.00	Postmaster—Marshalltown ..	20.00
F. G. Pierce	100.00	F. G. Pierce	100.00
M. Offman	80.00	Clerk hire	60.00
Clerk hire	60.00	Office expense	30.00
Office rent	30.00	Municipal Pub. Co.	387.85
Office cash	5.00	Moehrls Book Store	23.56
Municipal Pub. Co.	383.60	J. E. Irwin	13.45
J. E. Irwin	16.50	F. G. Pierce	36.81
Trustees meeting—F. G. Pierce	47.67	J. E. Irwin	11.00
Ralph B. Slippery	10.35	Postmaster—Marshalltown ..	9.55
Cor Van de Steeg	44.08	J. E. Irwin	13.50
F. G. Pierce	100.00	F. G. Pierce	100.00
M. Offman	80.00	Clerk hire	60.00
		Office rent	30.00

FINANCIAL REPORT—Continued

Municipal Pub. Co.....	388.90	Clerk hire	60.00
Marshall Printing Co.....	66.86	Office rent	30.00
Office cash	5.00	Municipal Pub. Co.....	399.80
Postmaster—Marshalltown ..	65.76	Postmaster—Marshalltown ..	7.99
J. E. Irwin.....	11.95	M. Offman	80.00
F. G. Pierce	15.62	Moehrls Book Store.....	24.48
Postmaster—Marshalltown ..	6.00	Office cash	5.00
Postmaster—Marshalltown ..	7.40	Marshall Printing Co.....	60.21
F. G. Pierce.....	100.00	J. E. Irwin.....	28.67
Clerk hire	60.00	F. M. Cottrell.....	5.39
Office rent	30.00	J. E. Irwin.....	5.50
Municipal Pub. Co.....	395.55	Telephone and telegraph....	34.70
Iowa Press Clipping Bureau.	12.23	Postmaster—Marshalltown ..	5.00
J. E. Irwin.....	5.50	J. E. Irwin.....	22.90
N. W. Cloud.....	1.00		
B. W. Garrett.....	1.25	Total	\$9,876.98
F. G. Pierce.....	100.00		

RECEIPTS

Bal. Aug. 1, 1937	\$ 170.00	From Utilities Subdivision...	.22
League dues.....	9,990.00		
From Legislative Fund.....	226.38		\$10,386.60
Registration fees	170.00		
		Total	\$10,557.50

DISBURSEMENTS

Secretary's salary	\$1,200.00	Telephone and telegraph....	151.87
Assistant Secretary	960.00	Convention awards	140.00
Clerk hire	720.00	To Electric Subdivision.....	100.00
Office help	100.00	Loud speaker	40.00
Cost of audit.....	34.00	Office cash	25.00
Office rent	360.00	Dues—Safety Council	5.00
Municipal Pub. Co.....	4,657.30		
Committee meeting expense..	477.04		\$9,876.98
Office supplies	364.25		
Postage and envelopes.....	275.75	Balance July 31, 1938.....	\$ 680.52
Convention expense	266.77		

LEGISLATIVE REPORTS FUND

Receipts:		Disbursements:	
Balance Aug. 1, 1937.....	\$ 226.38	To League Fund.....	\$ 226.38
Total	\$ 226.38	Balance July 31, 1938.....	None

MUNICIPAL ELECTRIC SUBDIVISION

Receipts:		Disbursements:	
Balance Aug. 1, 1937.....	\$ 96.25	D Cozine	\$ 100.00
From League Fund.....	100.00	Matt Parrott & Sons.....	3.91
Fees	7.88	D. Cozine	100.00
Total	\$ 204.13	To League Fund.....	.22
		Total	\$ 204.13
		Balance July 31, 1938.....	None

REPORT

Honorable C. W. Storms,
Auditor of State,
Des Moines, Iowa.

Dear Sir:

In accordance with your instructions and the request of Secretary Frank G. Pierce, I have made an audit and examination of the Municipal League Fund, the Legislative Reports Fund, and the Municipal Electric Subdivision Fund of the Secretary-Treasurer of the League of Iowa Municipalities for the period beginning August 1, 1937, and ending July 31, 1938. I herewith hand you my report.

Respectfully,

(Signed) T. E. DEHART, *Examiner.*

COMMENTS

All receipts for league dues were checked, and found to be correctly accounted for. A detailed list of these items is included in the report.

Total receipts for the period were \$10,386.60 of which \$226.60 was transferred from other accounts, and \$170.00 was for registration fees at the annual convention. The two cases as shown, excess dues were paid and a credit was made to them in the amount of the overpayment.

Expenditures were verified by the cancelled checks and invoices where the latter were available. In some cases there were no bills or claims attached to the check, so such verification could not be made. A detailed list of the checks issued is shown for the League Fund, and the Electrical Subdivision Fund. The Legislative Reports Fund was closed and only one check was issued.

A certification from the bank in which the account is carried was obtained for the balance on hand July 28, 1938. The fiscal year of the League does not close until July 31, but the books were closed and there will be no change in the balance.

The Legislative Reports Fund was not active during this period.

LEAGUE OF IOWA MUNICIPALITIES
MUNICIPAL LEAGUE FUND

August 1, 1937, through July 31, 1938

Balance August 1, 1937.....\$ 170.90

Receipts:

League dues	\$ 9,990.00	
From Legislative Fund	226.38	
Registration fees	170.00	
From Utilities Subdivision	.22	\$ 10,386.60
Total to account for.....		\$ 10,557.50

Disbursements:

Secretary's salary	\$ 1,200.00
Assistant Secretary	960.00
Clerk hire	720.00
Office help	100.00
Cost of audit.....	34.00
Office rent	360.00
Municipal Publishing Co.	4,657.30
Committee meeting expense	477.04
Office supplies	364.25
Postage and envelopes.....	275.75
Convention expense	266.77
Telephone and telegraph.....	151.87
Convention awards	140.00

To Electric Subdivision.....	100.00	
Loud speaker	40.00	
Office cash	25.00	
Dues—Safety Council	5.00	9,876.98
Balance July 31, 1938.....		\$ 680.52

LEAGUE OF IOWA MUNICIPALITIES
LEGISLATIVE REPORTS FUND

August 1, 1937, through July 31, 1938

Balance August 1, 1937.....		\$ 226.38
<i>Receipts:</i>		
None		
Total to account for.....		\$ 226.38
<i>Disbursements:</i>		
To League Fund		\$ 226.38
Balance July 31, 1938.....		None

LEAGUE OF IOWA MUNICIPALITIES
MUNICIPAL ELECTRIC SUBDIVISION

August 1, 1937, through July 31, 1938

Balance August 1, 1937.....		\$ 96.25
<i>Receipts:</i>		
From League Fund.....	\$ 100.00	
Fees	7.88	107.88
Total to account for.....		\$ 204.13
<i>Disbursements:</i>		
Secretary of Subdivision.....	\$ 200.00	
Supplies	3.91	
To League Fund	.22	204.13
Balance July 31, 1938.....		None

LEAGUE OF IOWA MUNICIPALITIES
STATEMENT OF BANK BALANCES

July 31, 1938

MUNICIPAL LEAGUE FUND

Certification—Fidelity Savings Bank.....	\$ 680.52
Secretary's balance	680.52
Difference	None

Note: There was no balance in the Legislative Reports Fund or the Municipal Electric Subdivision Fund on July 31, 1938.

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