

State of Iowa
1939

REPORT ON

Municipal Finances

FOR THE
YEAR ENDING MARCH 31, 1939

Statistics of Cities and Towns of Iowa

CHET B. AKERS
Auditor of State

Published by
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL

To the
HON. GEO. A. WILSON, *Governor*,
and the General Assembly, State of Iowa.

I have the honor to present herewith the thirty-first annual report of the Auditor of State, Department of Municipal Finances and Accounting, as provided by sections 130.4-1 and 5682, Code, 1939

CHET B. AKERS,
Auditor of State.

Des Moines, Iowa.

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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, 1938, to March 31, 1939, are covered by this report.

Included in the statistical tables are complete returns from each of the 110 cities and 804 of the 819 incorporated towns of the state. No reports were received from the following towns:

Alburnett	Garrison
Ashton	Green Island
Bouton	Hopeville
Center Junction	Plymouth
Conesville	Riverside (Dubuque Co.)
Duncombe	Rodman
Franklin	Silver City
Fredonia	

The Federal Census of 1930 is incorporated in the report.

It will be noted that this report does not agree with the prior report either as to total balances, warrants outstanding or total bonded indebtedness on April 1, 1938. Where differences occurred we have endeavored to obtain the correct amount through correspondence with the city and town officials, and by using reports compiled by examiners from this office where such reports were available.

In many cases the differences were caused by omissions on the prior report which had been corrected after the report was mailed to this office. In some cases revenue and special assessment bonds had been classified as general obligation bonds.

We have included a reconciliation statement showing the adjustments made on the city reports but have not shown in detail the nature of them. The figures as shown are as near correct as it was possible to get with the facilities available. No reconciliation was made for the towns.

The total receipts as shown by Table No. 3, includes \$96,703.36 in judgment warrants not included on Table No. 1 of cities.

The cities and towns of the state have, in nearly every instance, cooperated in every way possible with this department.

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.....	\$30,468,894.68	\$7,244,666.03
Total disbursements, all sources.....	30,077,870.96	7,163,410.37
Population, 1930 census	1,040,520	401,267*
Receipts per capita, all cities and towns.....	29.28	18.05
Disbursements per capita, all cities and towns	28.91	17.85

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

MUNICIPAL INDEBTEDNESS

	Cities	Towns
General bonds	\$22,259,727.25	\$3,314,359.60
Municipal industry bonds	8,810,350.00	1,614,265.76
Temporary loans	177,248.00	14,879.49
Outstanding warrants	748,361.48	242,323.77
Judgments	976,131.92	82,758.19
Miscellaneous Debts	1,418,082.30	44,268.53
Total.....	\$34,389,900.95	\$5,312,855.34

REPORT OF MUNICIPAL FINANCES

Indebtedness of cities, per capita.....	\$33.05
Indebtedness of towns, per capita.....	13.16
Combined per capita indebtedness of all cities and towns.....	27.54

The indebtedness of the cities increased \$873,995.51 while the indebtedness of the towns increased \$301,126.24 during the 1938-1939 year.

PROPERTY SUBJECT TO TAXATION

Taxable value as of January 1, 1938:

	Cities	Towns
Real property	\$613,424,989.00	\$151,872,774.00
Personal property	80,544,598.00	25,809,610.00
Railroad, telephone, telegraph and express	39,298,836.00	13,078,720.47
Total.....	\$733,268,423.00	\$190,761,104.47
Per capita, taxable valuation.....	704.71	475.39
Taxable valuation of moneys and credits. 196,205,212.00		81,853,549.00
Per capita value of moneys and credits..	188.56	203.98

REPORT OF MUNICIPAL FINANCES

VALUATION OF MUNICIPAL PROPERTY
(Cities Only)

Municipal buildings and furnishings.....	\$ 7,155,774.08
Police department	1,811,806.23
Fire department	4,383,507.88
Street and alley equipment.....	901,941.37
Bridges	8,721,808.76
Markets and public places.....	337,623.14
Cemeteries	1,605,098.89
Gas works	620,729.97
Electric light works	9,459,113.09
Water works	40,906,431.46
Libraries	6,692,616.95
Parks	14,715,473.21
All other possessions	13,646,157.89
Total all property.....	\$110,958,082.92
Increase of value of municipal possessions during the year was.....	\$ 5,086,576.90

RECONCILIATION WITH PRIOR REPORT

CASH ON HAND APRIL 1, 1938

	Increased	Decreased
Total balances as shown by prior report....	\$9,148,876.81	
City of		
Des Moines	\$ 77,531.16	
Newton		\$ 5,155.61
Ames		20,497.23
Oskaloosa		642.96
Centerville	5.50	
Fairfield		378.31
Knoxville	6,769.27	
Missouri Valley	932.08	
Eagle Grove		1,420.65
Denison		1,030.08
Maquoketa		38,552.24
Manchester		2,116.44
Nevada		1.00
New Hampton		110.25
Sigourney		42.09
Audubon	39.15	
Ida Grove		296.61
Leon		4,427.65
Seymour		.01
Humboldt		.27
Muscatine		107,432.54

Total balances as shown by this report..... \$9,052,050.03

Note: Only a six months' report was included in the prior report for the City of Muscatine.

FINANCIAL AND MUNICIPAL ACCOUNTS

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BONDS OUTSTANDING APRIL 1, 1938

Total bonds out-
standing as shown
by prior report.....\$33,569,567.16

City of

	Increased	Decreased
Des Moines	\$ 426.80	
Council Bluffs	15,553.16	
Dubuque	21,000.00	
Ames		\$ 42,754.76
Oskaloosa		4,621.69
Creston	24,080.62	
Centerville		981.80
Charles City	19,500.00	
Cedar Falls		23,443.12
Red Oak		2,889.20
LeMars	300.00	
Carroll		6,000.00
Storm Lake		65,000.00
Sheldon	8,575.00	
Belle Plaine		2,198.89
Harlan	35,500.00	
Clear Lake	5,500.00	
Emmetsburg		19,149.22
Bettendorf		.02
Audubon		2,181.49
Ida Grove	14,000.00	
Tipton	1,145.33	
Marengo	4,600.00	
West Union		7,000.00
Villisca	3,000.00	
Lake City		3,800.90
Leon	106.56	
Seymour		6,634.60
Stuart	4,000.00	
Muscatine		24,293.50

Total bonds outstanding as shown by this report.... \$ 33,515,905.44

WARRANTS OUTSTANDING APRIL 1, 1938

Total warrants outstanding as
shown by prior report..\$765,351.66

City of

	Increased	Decreased
Council Bluffs	\$ 19,553.16	
Ames		\$ 38,754.76
Oskaloosa		4,621.69
Creston	80.62	
Centerville	18.20	
Red Oak		889.20
Belle Plaine	101.11	
Bettendorf		.02
Audubon		2,181.49
Tipton	800.33	
Lake City		.90
Leon	106.56	
Seymour		1,134.60
Muscatine		1,413.50

Total warrants outstanding as shown by this report... \$ 737,015.48

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1A—CITIES—DATE OF

Number in order of population	Cities	Date of Incorporation		Population 1930 census
		First	Last	
	Grand Total.....			1,040,520
1	Des Moines.....	1851	1857	142,559
2	Sioux City.....	1857	1874	79,212
3	Davenport.....	1839	1851	60,728
4	Cedar Rapids.....	1856	1908	57,000
5	Waterloo.....	1868	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	23,304
12	Ft. Dodge.....	1869		21,895
13	Marshalltown.....	1863	1868	17,373
14	Muscatine.....	1839	1851	16,778
15	Iowa City.....	1853		15,340
16	Keokuk.....	1848	1910	15,106
17	Ft. Madison.....	1838		13,779
18	Boone.....	1866	1868	11,886
19	Newton.....	1857	1876	11,560
20	Ames.....	1870	1893	10,261
21	Oskaloosa.....	1853	1855	10,123
22	Creston.....	1871		8,615
23	Centerville.....	1885	1870	8,138
24	Charles City.....	1860	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.....	1869	1876	5,778
33	Atlantic.....	1869	1878	5,586
34	Chariton.....	1857	1874	5,305
35	Spencer.....	1890	1892	5,018
36	Clarinda.....	1866		4,960
37	Grinnell.....	1865	1882	4,949
38	Estherville.....	1881	1894	4,940
39	Washington.....	1864		4,814
40	Le Mars.....	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

INCORPORATION; POPULATION; RECEIPTS

Office Receipts					Number in order of population
General government	Independent divisions	Special assessments	Other receipts	Grand total taxes	
\$ 10,532,714.40	\$ 1,541,618.22	\$ 489,121.65	\$ 145,236.75	\$ 12,708,691.02	
2,533,448.44	202,596.99	146,002.45		2,882,047.88	1
1,031,404.31	63,684.60	28,760.92		1,123,849.83	2
764,928.11	129,413.17	43,077.07	16,053.55	953,471.90	3
826,400.50			10,206.42	836,606.92	4
350,382.24	83,136.16	2,253.25	7,373.17	443,144.82	5
457,867.37	80,213.03	190.50		538,270.90	6
542,490.61	133,021.21	44,767.03	8,527.16	728,806.01	7
351,319.08	12,389.16			363,708.24	8
207,801.16	42,088.29	10,883.97	14,838.51	275,611.93	9
277,208.37	79,173.32	9,006.84		365,388.53	10
301,725.75	6,828.62			308,554.37	11
204,650.29	15,136.92		53,084.18	272,871.39	12
44,738.93	111,446.62	6,561.55	571.92	163,319.02	13
109,178.09	22,279.36	498.89		131,956.34	14
171,035.33	22,161.44	26,752.59		219,949.36	15
154,455.21	17,860.06			172,315.27	16
100,146.84	10,949.33			111,096.17	17
81,724.38	14,519.36	7,961.65		104,205.39	18
76,359.13	20,657.39		41.44	97,057.96	19
42,882.72	20,073.27	14,993.60		77,949.59	20
93,757.35	19,503.66	1,367.98		114,628.99	21
57,090.08	11,855.89	5,776.13		74,722.10	22
39,451.82	6,264.95	496.15		46,212.92	23
68,042.12	6,656.72	8,718.30		83,417.14	24
43,260.99	5,418.10	387.90		49,066.99	25
20,530.56	18,715.02	8,278.15		47,553.73	26
12,799.07	21,375.16			34,174.23	27
35,394.21	6,537.09	1,663.52	22.49	43,617.31	28
41,191.10	7,637.92			48,829.02	29
20,609.51	5,821.07			36,430.58	30
42,268.62	5,936.19	1,068.38	150.59	49,423.78	31
33,386.28	7,706.60			41,092.88	32
22,107.57	6,962.46			29,070.03	33
33,447.23	2,630.59			36,077.82	34
32,007.37	8,351.29	5,702.72	676.14	47,337.52	35
30,756.09	6,037.21			36,793.30	36
38,066.86	6,981.78			45,048.64	37
16,739.88	2,530.91			19,270.79	38
40,546.77	12,353.49	6,582.26		59,482.52	39
23,467.21	8,290.00	27.57	59.72	31,844.50	40
27,760.04	3,052.50	20,230.31		51,042.91	41
34,334.20	5,022.04	696.97		40,053.21	42
35,866.72	8,614.86	4,351.82	200.50	49,033.90	43
31,607.79	2,871.50	890.72		35,370.01	44
24,522.68	3,535.02	3,398.03	562.40	32,018.13	45
614.92	965.21	1,126.16	87.65	2,793.94	46
11,453.38	2,426.97	1,163.66		15,044.01	47
21,258.19	1,630.78		116.68	23,005.65	48
26,054.56	6,647.60		12,090.33	44,792.49	49
26,898.09	7,473.45		1,632.46	36,004.00	50
19,396.67	3,541.09		777.34	23,715.10	51
7,920.00	19,485.00	107.80		27,512.80	52
19,732.45	1,158.36			20,890.81	53
11,457.24	2,248.70			13,705.94	54
8,061.87	1,969.15			10,031.02	55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1A—CITIES—DATE OF

Number in order of population	Cities	Date of Incorporation		Population 1930 census
		First	Last	
56	Waverly	1859	1868	3,652
57	Maquoketa	1853		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	Pella	1855		3,400
64	Vinton	1869		3,372
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	Clear Lake	1871		3,066
71	Cresco	1868		3,055
72	Osage	1871	1880	2,964
73	Winterset	1876	1886	2,921
74	Emmetsburg	1877		2,875
75	Osceola	1859	1886	2,871
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	2,536
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	1887	1906	2,206
92	Marengo	1859		2,112
93	Tipton	1857	1865	2,109
94	Rockwell City	1882		2,108
95	Bedford	1885	1895	2,102
96	Madrid	1883		2,061
97	West Union	1857		2,056
98	Dyersville	1892	1912	2,046
99	De Witt	1858		2,041
100	Villisca	1869	1892	2,032
101	Corning	1871	1905	2,026
102	Forest City	1879		2,016
103	Lake City	1881	1884	2,012
104	Leon	1867		2,006
105	Hamburg	1867		2,003
106	Mystic	1899	1909	1,953
107	Toledo	1866	1883	1,825
108	Eldon	1873		1,788
109	Stuart	1877	1885	1,626
110	Seymour	1874	1906	1,517

INCORPORATION; POPULATION; RECEIPTS—Continued

Office Receipts					Number in order of population
General government	Independent divisions	Special assessments	Other receipts	Grand total taxes	
9,375.82	13,031.93			22,407.75	56
22,815.22	3,571.75	1,968.78		28,355.75	57
26,669.33				26,669.33	58
9,971.59	3,926.70	4,859.07		18,757.36	59
23,337.93	4,208.01	5,119.57		32,665.51	60
24,378.92	2,054.16			26,433.08	61
13,961.29	3,350.09	107.80		17,439.18	62
25,334.92	4,912.14	12,376.98		42,624.04	63
8,545.28	5,957.99	1,015.99		15,519.26	64
14,279.18	18,517.20	21.12		32,817.50	65
13,633.02	8,306.51			21,939.53	66
3,003.03	3,828.98		16,468.49	23,300.50	67
18,604.15	5,481.28			24,145.43	68
25,711.82				25,711.82	69
32,551.07	3,069.18			35,620.25	70
15,244.83	3,705.87	5,356.41		24,307.11	71
40,564.74	5,742.00	8,071.86		54,378.60	72
20,690.84	3,686.35	4,064.19	125.05	28,566.43	73
7,272.46	283.06	12,659.50		20,215.02	74
26,543.63	1,673.96	1,886.15		30,103.74	75
34,109.04	3,960.57			38,369.61	76
31,171.35		536.26		31,707.61	77
28,136.12		650.46		28,786.58	78
18,287.46	2,686.88	5,765.21		26,739.55	79
7,481.45	5,655.72	1,667.36	1,744.64	16,149.17	80
21,653.44	3,407.65	403.66		25,464.75	81
72.64	2,687.12			2,759.76	82
3,360.81	8,068.50	181.50		12,480.81	83
25,991.32	1,579.42			27,570.74	84
5,571.95	2,763.47	2,321.06		10,656.48	85
31,467.35	2,165.04			33,632.39	86
6,651.16	15,477.89			22,129.05	87
9,388.77	1,515.99			10,904.76	88
13,308.55	7,900.93			21,209.48	89
9,422.95	957.41			10,380.36	90
11,731.74			113.12	11,844.86	91
27,284.59	1,015.73	7.00		28,307.32	92
11,999.41	2,643.63	143.14		14,786.18	93
13,467.25				13,467.25	94
7,843.50	9,132.61			16,976.11	95
13,112.21	1,333.98	12.50		14,458.69	96
9,218.77	1,328.73	269.47	72.00	10,888.97	97
11,101.01				11,101.01	98
15,753.23				15,753.23	99
5,583.24	3,229.95	3,954.31		12,767.50	100
2,609.37	11,012.04			13,681.41	101
18,962.24				18,962.24	102
16,736.95	1,781.61			18,568.56	103
12,680.44	1,929.68	983.70		15,593.82	104
1,806.12	5,980.62	474.72		8,261.46	105
3,570.32				3,570.32	106
12,550.87	1,239.06	499.04		14,288.97	107
2,241.08	465.44		40.80	2,747.32	108
5,194.08	9,049.37			14,243.45	109
7,578.20	635.33			8,213.53	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1A—CITIES—DATE OF

Number in order of population	Cities	Office Receipts				
		Franchise	Poli. tax	Business license	Beer license	Cigarette license
	Grand Total.....	\$139,690.16	\$70,925.51	\$132,035.69	\$444,727.99	\$326,050.00
1	Des Moines.....	58,989.07		26,738.17	60,750.00	48,375.00
2	Sioux City.....	69,614.63		7,964.00	41,075.00	24,625.00
3	Davenport.....			22,029.45	30,725.00	15,250.00
4	Cedar Rapids.....			3,592.35	29,250.00	16,025.00
5	Waterloo.....		23,207.75	4,185.00	13,650.00	18,625.00
6	Council Bluffs.....	7,000.00	4,790.00	2,617.08	14,325.00	7,075.00
7	Dubuque.....	600.00		4,847.67	19,304.99	12,050.00
8	Ottumwa.....	1,403.88		3,179.27	15,475.00	8,725.00
9	Burlington.....	1,200.00		2,822.18	13,325.00	9,025.00
10	Clinton.....			1,829.03	16,525.00	8,425.00
11	Mason City.....		3,183.12	2,931.90	12,080.00	10,000.00
12	Ft. Dodge.....		2,670.00	2,135.50	9,825.00	9,575.00
13	Marshalltown.....			3,030.35	8,100.00	6,325.00
14	Muscatine.....			1,994.90	5,310.00	4,675.00
15	Iowa City.....		2,368.50	1,824.90	7,550.00	6,075.00
16	Keokuk.....			704.75	8,175.00	3,200.00
17	Ft. Madison.....			794.50	7,425.00	2,775.00
18	Boone.....		1,861.75	1,110.67	3,950.00	2,550.00
19	Newton.....		602.25	735.10	2,875.00	1,350.00
20	Ames.....			1,097.00	1,939.00	2,962.50
21	Oskaloosa.....			847.00	3,450.00	3,000.00
22	Creston.....			1,214.40	3,725.00	2,118.75
23	Centerville.....		1,200.00	1,052.00	2,026.00	1,725.00
24	Charles City.....		1,565.00	1,072.65	2,300.00	2,400.00
25	Oelwein.....		1,581.06	1,192.50	1,900.00	2,325.00
26	Cedar Falls.....		2,155.00	904.00	1,685.00	2,081.25
27	Webster City.....		1,170.00	878.46	2,250.00	2,643.75
28	Fairfield.....		887.50	419.50	1,825.00	1,612.50
29	Shenandoah.....		800.00	412.32	1,200.00	1,443.75
30	Cherokee.....		381.00	745.00	3,450.00	2,212.50
31	Perry.....	46.00	68.00	637.69	3,637.00	2,118.75
32	Red Oak.....		698.00	529.75	2,391.00	1,781.25
33	Atlantic.....		550	706.50	3,550.00	2,250.00
34	Chariton.....		366.00	415.00	1,300.00	1,368.75
35	Spencer.....			758.90	2,700.00	2,175.00
36	Clarinda.....		996.55	260.13	1,260.00	1,237.50
37	Grinnell.....		986.00	639.85	1,200.00	1,425.00
38	Estherville.....		1,097.50	475.00	1,000.00	1,050.00
39	Washington.....			511.29	1,600.00	1,312.50
40	Le Mars.....		717.00	429.50	2,600.00	1,818.75
41	Knoxville.....		333.00	430.38	2,436.00	1,556.25
42	Carroll.....			554.00	1,676.00	2,493.75
43	Decorah.....		641.00	397.45	1,904.00	2,587.50
44	Albia.....		516.00	607.37	2,300.00	1,331.25
45	Marion.....			321.50	1,383.00	600.00
46	West Des Moines.....	536.58		652.20	1,200.00	956.25
47	Glenwood.....		27.00	155.00	600.00	600.00
48	Missouri Valley.....			304.50	1,200.00	825.00
49	Storm Lake.....		534.00	620.75	1,300.00	1,975.00
50	Iowa Falls.....		1,137.00	370.00	1,375.00	1,462.50
51	Eagle Grove.....		1,017.18	321.00	1,200.00	1,218.75
52	Algona.....			705.04	1,200.00	1,350.00
53	Denison.....		405.00	275.50	1,495.00	1,575.00
54	Mt. Pleasant.....		10.00	187.00	500.00	1,181.25
55	Independence.....		627.00	397.00	1,058.00	1,425.00

INCORPORATION; POPULATION; RECEIPTS—Continued

Office Receipts								Number in order of population
Dog license	Fines, fees and forfeitures	Departmental permits	Special assessments	Refuse disposal	Sale and rent of municipal property	Elections	Transfers	
\$ 27,158.26	\$215,809.81	\$92,178.72	\$81,712.58	\$25,632.19	\$94,748.93	\$28,129.06	\$1,809,082.41	
6,166.25	67,725.98	24,869.41	4,597.32	-----	3,593.75	1,760.76	250,703.04	1
2,754.00	16,520.45	5,721.25	13,446.62	-----	2,321.41	500.00	3,126.42	2
6,156.50	9,085.36	7,910.95	-----	-----	96.00	-----	63,075.11	3
2,228.00	9,884.15	11,851.90	-----	-----	15,192.00	-----	6,727.93	4
1,464.50	24,558.49	14,981.83	9,448.67	1,573.87	2,429.46	316.56	181,908.31	5
1,692.00	7,028.90	1,198.10	-----	12,215.50	4,337.27	-----	104,924.36	6
753.66	10,153.70	5,600.44	-----	-----	1,691.48	-----	55,910.24	7
230.75	3,468.00	60.55	-----	-----	3,565.65	-----	280.94	8
-----	2,998.90	2,082.53	562.87	-----	2,921.48	-----	163,820.81	9
106.00	6,716.11	3.00	5,354.99	-----	773.46	-----	25.00	10
609.00	7,547.02	4,350.58	27,459.24	-----	2,133.76	2,218.38	133,228.30	11
311.00	8,080.95	1,445.06	-----	4,335.50	170.00	-----	80,097.15	12
36.00	7,838.02	1,737.75	35.05	-----	5,243.55	-----	23,218.10	13
124.05	768.60	-----	25.00	-----	687.50	19,190.81	1,143.45	14
99.00	2,740.45	2,089.50	368.73	-----	3,460.49	-----	119,256.19	15
458.00	416.38	467.75	-----	-----	1,654.31	-----	6,700.00	16
84.00	404.00	277.00	-----	153.60	622.50	100.00	15,000.00	17
116.00	1,786.86	587.85	-----	-----	164.22	-----	7,127.75	18
355.00	1,102.00	235.50	757.55	-----	670.50	-----	32,576.04	19
-----	3,653.88	2,882.77	-----	-----	1,213.90	-----	67,388.00	20
-----	626.74	163.14	-----	-----	115.95	355.18	24,006.42	21
-----	758.35	-----	-----	-----	-----	-----	-----	22
254.25	492.35	-----	75.00	-----	-----	715.80	1,646.42	23
9.00	251.90	151.50	6,377.21	-----	703.22	33.48	1,239.41	24
11.00	984.24	-----	-----	-----	29.31	112.54	-----	25
358.50	1,808.40	792.98	185.33	-----	1,902.63	1,348.75	22,000.00	26
-----	822.58	403.25	-----	-----	701.79	-----	23,679.65	27
-----	1.00	-----	-----	-----	1,085.50	300.31	-----	28
173.00	610.01	245.30	-----	-----	2,965.46	14.00	7,221.89	29
76.00	328.50	102.00	-----	-----	400.00	-----	6,619.81	30
20.00	191.50	-----	46.00	-----	2,291.25	-----	1,142.91	31
39.00	162.22	-----	330.00	-----	694.71	-----	-----	32
-----	282.00	-----	-----	-----	-----	-----	-----	33
52.00	84.60	-----	-----	-----	115.00	-----	3,703.71	34
193.50	210.63	-----	-----	-----	497.42	-----	30,301.40	35
74.00	261.00	79.00	-----	-----	1,569.52	-----	597.45	36
275.80	121.50	57.50	-----	-----	677.00	-----	-----	37
133.00	167.30	17.00	7.92	-----	241.00	-----	20,286.28	38
-----	107.00	24.00	-----	-----	143.00	-----	8,500.00	39
77.00	219.50	-----	-----	7,003.00	-----	316.23	15,753.45	40
9.00	308.50	-----	-----	-----	20.00	150.92	12,080.24	41
-----	221.60	-----	1,937.59	-----	997.30	-----	11,448.26	42
52.00	322.99	194.93	15.00	-----	500.55	-----	7,144.71	43
21.00	350.38	10.00	-----	-----	6.00	-----	4,437.74	44
42.00	3,511.55	179.00	-----	-----	972.42	-----	400.00	45
-----	103.00	109.00	13.10	2.00	112.20	-----	-----	46
20.00	-----	-----	-----	-----	2,051.00	-----	-----	47
4.00	613.15	-----	-----	-----	8.00	-----	1,174.72	48
184.50	26.50	-----	1,664.32	21.37	46.40	250.00	1,500.00	49
45.00	194.39	-----	-----	-----	117.80	-----	2,839.28	50
-----	271.56	-----	-----	-----	-----	-----	-----	51
103.00	228.15	-----	-----	-----	-----	-----	12,000.00	52
15.00	86.00	-----	-----	-----	-----	3.00	12,000.00	53
-----	217.45	-----	-----	-----	652.88	-----	23,750.00	54
-----	20.00	-----	-----	-----	300.00	-----	32,125.00	55

TABLE NO. 1A—CITIES—DATE OF

Number in order of population	Cities	Office Receipts				
		Franchise	Poll tax	Business license	Beer license	Cigarette license
56	Waverly		1,097.06	63.50	1,250.00	1,200.00
57	Maquoketa		243.00	392.00	2,673.00	1,443.75
58	Anamosa		745.00	72.50	800.00	918.75
59	Indianola		225.00	247.00	909.00	937.50
60	Hampton		243.00	410.00	2,300.00	1,293.75
61	Jefferson		276.00	483.00	1,650.00	1,481.25
62	Manchester		352.00	374.00	825.00	1,706.25
63	Pella	300.00	537.00	125.00	400.00	787.50
64	Vinton		202.50	229.50	700.00	975.00
65	Sheldon		193.00	3,040.00		
66	Belle Plaine			326.00	1,450.00	1,275.00
67	Eldora		264.00	265.40	810.50	843.75
68	Harlan			372.33	1,400.00	1,593.75
69	Nevada		240.00	59.67	1,225.00	1,125.00
70	Clear Lake		257.00	297.00	1,725.00	1,762.50
71	Cresco		396.00	338.84	2,210.00	1,256.25
72	Osage		663.00	144.00	1,250.00	956.25
73	Winterset			301.00	1,200.00	1,143.75
74	Emmetsburg		42.00	522.82	1,100.00	1,331.25
75	Osceola		10.00	555.00	1,225.00	1,500.00
76	Sac City			274.00	1,150.00	1,443.75
77	Bettendorf			401.25	650.00	656.25
78	Tama		216.00	83.00	1,650.00	1,050.00
79	Clarion		602.50	180.00	1,000.00	787.50
80	Onawa		74.00	288.12	1,224.00	675.00
81	Waukon		201.00	285.00	2,275.00	1,425.00
82	Hawarden			115.00	800.00	750.00
83	New Hampton		135.00	71.50	1,300.00	1,125.00
84	Sigourney		153.00	132.50	1,052.50	675.00
85	Monticello		423.00	132.00	1,030.00	956.25
86	Audubon		215.00	55.00	1,133.00	806.25
87	Humboldt		231.00	508.00	765.00	993.75
88	Bloomfield		292.00	234.00	600.00	525.00
89	Rock Rapids		372.00	264.37	1,685.00	975.00
90	Colfax		93.60	107.00	700.00	393.75
91	Ida Grove		43.00	251.40	625.00	712.50
92	Marengo		814.70	309.00	1,600.00	825.00
93	Tipton		322.00	202.00	500.00	618.75
94	Rockwell City		282.50	64.00	525.00	675.00
95	Bedford			57.50	600.00	375.00
96	Madrid		234.00	134.00	640.00	600.00
97	West Union			116.00	1,200.00	1,012.50
98	Dyersville		368.00	48.00	1,125.00	787.50
99	De Witt		243.00	186.00	1,825.00	956.25
100	Villisca		105.00	246.00	500.00	450.00
101	Corning		343.50	362.00	600.00	881.25
102	Forest City		294.00	281.00	900.00	712.50
103	Lake City		132.00	125.00	1,015.00	806.25
104	Leon		3.00	410.88	525.00	656.25
105	Hamburg			200.00	512.00	506.25
106	Mystic		142.50	83.50	500.00	300.00
107	Toledo			64.00	400.00	412.50
108	Eldon			44.50	500.00	300.00
109	Stuart			190.00	400.00	468.75
110	Seymour			227.71	600.00	300.00

INCORPORATION; POPULATION; RECEIPTS—Continued

Office Receipts								Number 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	318.50				258.00	13.70		56
	101.50						10,841.45	57
113.00	4.00					207.07	5,284.99	58
	207.75				192.50		6,766.62	59
2.00	725.05	201.00			675.96		6,919.06	60
	65.10	83.00			8.00	99.07		61
7.00					6.50		1,650.00	62
5.00	235.00				686.96	22.00	2,884.92	63
122.00	34.50				40.00		35,379.89	64
	143.90			170.15	918.13		3,000.00	65
	15.00				5.00		1,517.50	66
	267.82	51.00					1,648.05	67
30.00		53.00			110.00			68
	131.50				370.00			69
35.00	235.65	108.75			35.00			70
	255.13			2.00	52.70		5,584.81	71
	13.00	18.00		148.70	25.22		1,000.00	72
	192.90	27.50			139.35			73
18.00	72.00				2,860.31		22,565.66	74
	1,718.82				50.00		2,563.68	75
	28.50				754.25			76
116.00	604.85	3.00			143.90		5,459.79	77
	30.00						5,981.53	78
52.00	52.50	63.50			247.00	32.00		79
	261.65	28.00			175.75		5,598.75	80
	249.75				167.40			81
	53.00				241.94		14,650.00	82
	22.95	14.00			68.60		22,631.32	83
	17.55	85.00			929.77		2,625.84	84
196.00	23.00				57.00	39.50	5,224.10	85
100.00	84.05	104.50			1,796.01		55.82	86
	156.50			6.00	145.00		1,906.68	87
	73.00							88
	3.20	40.00	11.00		3,295.68			89
8.50	264.05				350.00			90
34.00	19.00		3,375.26		347.65	10.00		91
73.00	104.80	36.00			69.00		6,261.73	92
		374.15			343.00			93
94.00	32.50			.50			5,376.75	94
17.00	51.00				236.00		314.00	95
	132.50				15.00			96
					2,957.00		285.00	97
	19.00				1,185.12		14,652.18	98
32.00	144.80							99
	42.85				6.00	5.00		100
17.00	25.15	5.00			76.50		1,451.98	101
	143.00	1.00	5,618.81		586.75			102
	10.00							103
29.00	172.95				288.00			104
35.00	203.65				127.28		4,114.42	105
	119.00				56.25		800.00	106
	22.85				711.76			107
	55.00				30.03		250.00	108
	401.85							109
	3.50				17.00	14.00		110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

Number in order of population	Cities	Office Receipts		
		Refunds	Private trust accounts	Donations
	Grand Total.....	\$ 84,817.93	\$ 378,761.35	\$ 115,214.98
1	Des Moines.....	42.52	20,272.75	4,700.78
2	Sioux City.....	2,489.29	73.87	
3	Davenport.....		293,478.80	
4	Cedar Rapids.....	561.65	21,910.53	
5	Waterloo.....	1,329.23	3,294.62	109.98
6	Council Bluffs.....	1,701.75	7,067.41	375.00
7	Dubuque.....	248.55	3,708.08	
8	Ottumwa.....	5,355.56	500.00	
9	Burlington.....	4,297.58	1,251.54	
10	Clinton.....	5,313.59	2,446.97	
11	Mason City.....	428.35	6,054.52	46,403.00
12	Ft. Dodge.....	5,027.04	3,403.11	
13	Marshalltown.....	7,740.64	1,896.25	
14	Muscatine.....		4,953.61	
15	Iowa City.....	211.01		60.88
16	Keokuk.....	10,945.63		
17	Ft. Madison.....	2,656.82		
18	Boone.....	2,206.64	2,097.21	
19	Newton.....		522.07	
20	Ames.....			
21	Oskaloosa.....	62.04	700.03	
22	Creston.....		589.50	
23	Centerville.....	1,754.76		100.00
24	Charles City.....	53.72	135.28	
25	Oelwein.....	75.00		
26	Cedar Falls.....	305.48	333.81	
27	Webster City.....	564.71		
28	Fairfield.....	17.71		
29	Shenandoah.....	6.26		73.31
30	Cherokee.....	4.17		250.00
31	Perry.....	3,634.70		
32	Red Oak.....	716.26		
33	Atlantic.....	594.81		
34	Chariton.....			35.00
35	Spencer.....	852.54		
36	Clarinda.....	26.49		
37	Grinnell.....	3,461.51	416.89	15.00
38	Estherville.....	368.13		
39	Washington.....			
40	Le Mars.....	24.35		
41	Knoxville.....	769.97		
42	Carroll.....	516.44	680.00	
43	Decorah.....	2,022.56	225.00	484.00
44	Albia.....			
45	Marion.....	1.10		
46	West Des Moines.....			
47	Glenwood.....	20.00		
48	Missouri Valley.....	645.92		
49	Storm Lake.....	44.04		13,277.90
50	Iowa Falls.....	311.26	292.50	65.00
51	Eagle Grove.....	20.22		
52	Algona.....			
53	Denison.....	252.60		
54	Mt. Pleasant.....			
55	Independence.....	764.75		15,900.00

INCORPORATION; POPULATION; RECEIPTS

Office Receipts		Street Department Receipts					Number in order of population
Other office receipts	Total office receipts	Street opening	Street sprinkling, oiling and weed cutting	Sewers	Miscellaneous	Total street department receipts	
\$ 113,766.78	\$4,180,442.35	\$ 10,917.99	\$ 49,067.84	\$113,931.60	\$148,934.16	\$313,851.59	
10,137.95	589,482.75	4,629.00		2,771.25	38,706.52	46,106.77	1
2,152.49	192,384.43	1,747.66	14,028.76	1,141.11	1,554.83	18,472.36	2
5,722.69	453,530.46		342.50	1,611.00	25,066.99	27,020.49	3
68.60	117,292.11	286.00	3,511.07	59,066.01	22,041.60	84,904.68	4
958.90	302,042.17		9,197.04	346.18	88.00	9,631.22	5
1,122.75	177,470.12	492.92		1,314.68	2,866.31	4,673.91	6
3,636.35	118,505.16				9,322.09	9,322.09	7
3,865.48	46,110.08						8
	204,307.89						9
2.00	47,520.15	9.66	1,301.58		150.00	1,461.24	10
15,175.20	273,802.37		4,917.10	31.50	8,966.04	13,914.64	11
586.82	127,662.13	186.94		26,485.40	5,640.00	32,312.34	12
484.14	65,184.85		10.25	462.91	.50	473.66	13
824.57	39,697.49						14
1,221.39	147,326.04						15
208.54	32,930.36	1,012.60		898.60	535.16	2,446.36	16
463.13	30,755.55			713.27		713.27	17
202.38	23,851.33		150.00	49.72	147.45	347.17	18
5,253.62	47,034.63						19
16,860.01	97,997.06						20
33.04	23,359.54	726.94		717.45	1,272.25	2,716.64	21
1,087.47	9,493.47		12.60			12.60	22
31.75	11,073.33						23
14.55	16,306.92				257.05	257.05	24
858.81	9,069.46		78.15		117.40	195.55	25
1,881.80	37,742.93				1,830.50	1,830.50	26
756.83	33,871.02	142.00	85.73	71.69	4,687.43	4,986.85	27
96.50	6,245.52		7.90	60.47	492.86	561.23	28
41.66	15,207.06	137.15		10.75	3,849.30	3,997.20	29
1,611.26	16,180.24			36.00		36.00	30
642.63	14,476.43	316.09	505.59	16.52	984.04	1,822.24	31
2,053.80	9,395.99		1,258.22			1,258.22	32
1,475.70	8,864.51						33
22.65	7,462.71	239.42		1.50	271.90	512.82	34
	37,689.39						35
	6,361.64				893.74	893.74	36
800.00	10,076.05	108.02	32.50		25.60	166.12	37
4,756.30	29,599.43		2,508.11	841.29	607.80	3,957.20	38
41.70	12,239.49			1,835.10	827.34	2,662.44	39
1,039.31	29,998.00				974.00	974.00	40
10.87	18,106.13						41
17.25	20,542.19	35.00		41.20	2,105.95	2,182.15	42
	16,491.69		236.26	2,436.62		2,672.88	43
1,518.87	11,098.61				342.47	342.47	44
3,416.73	10,827.30	138.94		11.90	1,686.35	1,837.19	45
5.25	3,689.58	32.80	.40			33.20	46
675.70	4,148.70				370.50	370.50	47
319.63	5,094.92	26.00				26.00	48
104.13	21,548.91	19.50	15.50	3,768.51	768.00	4,571.51	49
50.11	8,259.84						50
44.00	4,092.71						51
200.27	15,786.46			686.78		686.78	52
24.22	16,131.32						53
161.17	26,659.75	591.35	28.99			620.34	54
449.46	53,075.21		16.85		65.54	82.39	55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

Number in order of population	Cities	Office Receipts		
		Refunds	Private trust accounts	Donations
56	Waverly	1,745.42		
57	Maquoketa	1,340.00		
58	Anamosa			
59	Indianola	439.08		
60	Hampton	487.31		25.00
61	Jefferson	1,167.25		
62	Manchester			
63	Pella	195.09		
64	Vinton	52.90		
65	Sheldon			18,621.25
66	Belle Plaine	557.81		
67	Eldora			13,639.82
68	Harlan			
69	Nevada	12.29		75.00
70	Clear Lake	135.16		
71	Cresco	729.86		
72	Osage	311.86		
73	Winterset	161.00		2.00
74	Emmetsburg	1,896.27		
75	Osceola			
76	Sac City	1,041.66	385.00	
77	Bettendorf	2.61		
78	Tama	413.75	252.00	325.00
79	Clarion			50.00
80	Onawa	2,688.84		502.25
81	Waukon	346.23		
82	Hawarden	86.72	500.00	
83	New Hampton	131.39		41.31
84	Sigourney	340.50		
85	Monticello	36.10		
86	Audubon			
87	Humboldt			
88	Bloomfield	23.40		
89	Rock Rapids	16.67		
90	Colfax			
91	Ida Grove	12.00		2.00
92	Marengo	20.62	1,680.00	
93	Tipton			
94	Rockwell City			
95	Bedford			
96	Madrid			
97	West Union		50.00	
98	Dyersville			
99	De Witt			
100	Villisca			
101	Corning	1,147.95		
102	Forest City			
103	Lake City	36.10		
104	Leon	366.86		
105	Hamburg	59.97		12.50
106	Mystie			
107	Toledo	180.00		
108	Eldon	126.91		
109	Stuart			
110	Seymour			

INCORPORATION; POPULATION; RECEIPTS—Continued

Office Receipts		Street Department Receipts					Number in order of population
Other office receipts	Total office receipts	Street opening	Street sprinkling, oiling and weed cutting	Sewers	Miscellaneous	Total street department receipts	
1,197.75	7,181.48			3,216.40		3,216.40	56
716.62	17,751.32						57
44.85	8,190.16	5.00		687.22	19.51	711.73	58
14.15	9,939.50		2.25	167.90	46.77	216.92	59
353.06	13,635.19						60
	5,312.67		1.00		3.36	4.36	61
28.30	4,949.05		2.60	.60	1,251.00	1,254.20	62
	6,178.47			38.92	647.35	686.27	63
812.58	38,548.87			1,358.05		1,358.05	64
19.43	26,105.86						65
434.03	5,580.34						66
1,301.75	19,092.09		1.25	629.50	968.50	1,599.25	67
	3,559.08				37.14	37.14	68
607.92	2,846.38						69
	4,591.06		125.50	4.50	83.90	214.90	70
16.00	10,841.59		489.55			489.55	71
	4,530.03						72
80.74	3,308.24						73
	30,408.31		19.05	31.00	52.59	102.64	74
32.50	7,655.00				792.00	792.00	75
65.25	5,142.41						76
21.00	8,058.65	20.00			4,982.92	5,008.92	77
44.90	10,046.18			607.98		607.98	78
455.17	3,522.17		95.00	7.25		102.25	79
21.43	11,537.79				1,359.65	1,359.65	80
220.10	5,169.48		2.98	48.05	38.01	89.04	81
28.75	17,315.41						82
316.52	25,857.59				5.73	5.73	83
26.12	6,037.78			10.00	25.00	35.00	84
360.00	8,476.95						85
143.50	4,493.13						86
878.80	5,590.73		24.20	1,633.32		1,657.52	87
1,078.25	2,825.65				292.12	292.12	88
394.97	7,057.89						89
159.96	2,076.86						90
96.03	5,527.84	9.00	542.35	5.00	101.36	657.71	91
	11,853.85						92
10.13	2,370.03			12.00		12.00	93
356.00	7,406.25						94
	1,659.50						95
49.50	1,805.00						96
71.00	5,691.50				16.74	16.74	97
159.24	18,344.04				210.00	210.00	98
79.01	3,466.06		10.00	3.50	195.75	209.31	99
24.88	1,379.73		505.95		150.00	655.95	100
	4,910.33				14.85	14.85	101
9,675.00	18,212.06			43.00		43.00	102
7.81	2,132.16						103
25.75	2,477.69				3.00	3.00	104
2.00	5,773.07				50.00	50.00	105
	2,001.25						106
	1,791.11						107
.21	1,306.65						108
145.39	1,005.99				47.10	47.10	109
	1,162.21				24.30	24.30	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

Number in order of population	Cities	Municipal Industry Receipts			
		Water Works Receipts			
		Rentals	Sales	Miscellaneous	Total water works
	Grand Total.....	\$3,277,376.66	\$ 56,084.14	\$ 158,603.41	\$3,492,064.21
1	Des Moines.....				
2	Sioux City.....	316,311.77	6,752.16	8,231.14	331,294.07
3	Davenport.....				
4	Cedar Rapids.....	296,045.87			296,045.87
5	Waterloo.....	220,798.50		4,834.90	225,633.49
6	Council Bluffs.....	213,872.93		5,485.03	219,357.96
7	Dubuque.....	162,133.92		15,606.60	177,740.58
8	Ottumwa.....	227,489.77	5,591.51		233,081.28
9	Burlington.....				
10	Clinton.....				
11	Mason City.....	114,933.90	20,887.97		135,821.87
12	Ft. Dodge.....	86,731.85	1,182.62	41,288.87	129,203.34
13	Marshalltown.....	105,465.85		5,522.38	110,988.23
14	Muscatine.....	78,207.48			78,207.48
15	Iowa City.....				
16	Keokuk.....				
17	Ft. Madison.....				
18	Boone.....	76,279.46	47.00	6,382.92	82,709.38
19	Newton.....	55,424.54		2,242.50	57,667.04
20	Ames.....	84,791.64			84,791.64
21	Oskaloosa.....	51,210.49	440.00	3,628.89	55,279.38
22	Creston.....	46,380.78	804.57	50,952.87	98,138.22
23	Centerville.....				
24	Charles City.....	26,629.35	349.97		26,979.32
25	Oelwein.....	25,937.75	341.05	7.00	26,285.80
26	Cedar Falls.....	44,373.00			44,373.00
27	Webster City.....	25,944.26	84.60	681.78	26,710.64
28	Fairfield.....	34,718.78			34,718.78
29	Shenandoah.....	30,503.27	91.08	684.19	31,278.54
30	Cherokee.....	19,750.17	170.75	61.86	19,982.78
31	Perry.....	29,980.89	3.00	312.02	30,295.91
32	Red Oak.....	20,597.03	420.00	111.65	21,128.68
33	Atlantic.....	23,995.01		476.15	24,471.16
34	Chariton.....	22,724.58	46.14	161.06	22,931.78
35	Spencer.....	18,639.38			18,639.38
36	Clarinda.....	24,393.19			24,393.19
37	Grinnell.....	28,584.25	379.68	560.04	29,523.97
38	Estherville.....	17,971.15	2,357.65	812.50	21,141.30
39	Washington.....	18,477.45	4,188.42	618.33	23,284.20
40	Le Mars.....				
41	Knoxville.....	34,780.47	216.92	12.00	35,009.39
42	Carroll.....	28,031.88	11.76	14.30	28,057.94
43	Decorah.....	14,979.20	10.00	10.50	14,999.70
44	Albia.....	15,189.20		425.90	15,615.10
45	Marion.....				
46	West Des Moines.....	15,317.66	128.64	361.41	15,807.71
47	Glenwood.....	6,007.34		2.00	6,009.34
48	Missouri Valley.....	10,212.15	46.68	19.99	10,278.82
49	Storm Lake.....	31,945.49	326.02	28.11	32,299.62
50	Iowa Falls.....	13,823.78	10.75	4.50	13,839.03
51	Eagle Grove.....	11,762.55	1,489.03	238.98	13,490.56
52	Algona.....	18,375.75	882.83	500.00	19,758.58
53	Denison.....	17,802.61	49.38		17,851.99
54	Mt. Pleasant.....	14,771.60	31.82	283.80	15,087.22
55	Independence.....	11,190.41		87.00	11,277.41

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industry Receipts							Number 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	
\$2,558,747.47	\$ 50,110.84	\$ 39,922.68	\$2,648,780.99	\$223,995.76	\$39,699.78	\$58,131.82	
							1
						3,675.00	2
						2,794.00	3
				1,200.00		2,400.18	4
						1,500.00	5
						1,590.16	6
						1,437.60	7
						12,223.25	8
						848.19	9
						1,625.55	10
						2,261.85	11
						1,129.03	12
						2,922.38	13
380,423.20			380,423.20			588.40	14
						505.08	15
		37.68	37.68			588.93	16
						490.10	17
				45,424.12		10.15	18
304,921.17			304,921.17				19
						330.92	20
						476.15	21
						403.75	22
						424.23	23
						294.51	24
199,144.05			199,144.05	71,799.28		401.50	25
131,816.55	4,320.75	805.55	136,942.85	26,594.06			26
							27
							28
						473.54	29
						234.01	30
						164.00	31
99,101.33	384.54	3,334.87	102,820.74			315.30	32
						83.90	33
158,113.19		1,425.00	159,538.19		17,397.09	408.01	34
						361.64	35
						324.28	36
						784.67	37
86,557.28	4,046.02		90,603.30	16,451.91		76.55	38
						4.50	39
						63.50	40
							41
							42
						1,546.18	43
						168.03	44
						132.34	45
							46
						65.00	47
						189.50	48
						450.84	49
						172.19	50
						294.71	51
98,594.00	7,936.89		106,530.89			245.00	52
80,156.44	222.00	749.00	81,127.44				53
73,240.21	1,245.87	12,732.12	87,218.20			573.95	54
65,848.60	251.10	427.96	66,527.66				55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

Number in order of population	Cities	Water Works Receipts			
		Water Works Receipts			
		Rentals	Sales	Miscellaneous	Total water works
56	Waverly	17,035.86	95.79	259.96	17,391.61
57	Maquoketa	12,247.44	128.96	95.99	12,472.39
58	Anamosa	7,853.43		1,748.22	9,601.65
59	Indianola	13,982.90		227.57	14,210.47
60	Hampton	15,873.00	663.16	267.12	16,803.28
61	Jefferson	15,281.47	19.10	29.00	15,329.57
62	Manchester	11,443.78		28.64	11,472.42
63	Pella	14,308.22	626.34	1.45	14,936.01
64	Vinton	14,788.22		11.20	14,799.42
65	Sheldon	16,584.57			16,584.57
66	Belle Plaine	8,634.02			8,634.02
67	Eldora	9,851.22			9,851.22
68	Harlan	15,347.36	259.89	549.07	16,156.32
69	Nevada	13,225.74			13,225.74
70	Clear Lake	13,767.60	331.85	2,261.00	16,360.45
71	Cresco	11,356.44	916.44	278.02	12,550.90
72	Osage	9,591.88			9,591.88
73	Winterset	7,786.04		354.08	8,140.12
74	Emmetsburg	8,900.79	97.05	139.00	9,137.44
75	Osceola	10,724.49		46.39	10,770.88
76	Sac City	10,123.19		158.80	10,281.99
77	Bettendorf				
78	Tama	5,483.82			5,483.82
79	Clarion	11,762.29	461.00	154.75	12,378.04
80	Onawa	8,801.53	191.11	87.05	9,079.69
81	Waukon	7,258.50	603.56	95.80	7,957.86
82	Hawarden	5,770.39	82.57		5,852.96
83	New Hampton	8,721.90	144.51		8,866.41
84	Sigourney	7,446.05			7,446.05
85	Monticello	6,438.37	23.89		6,462.26
86	Audubon	11,121.95		23.30	11,145.25
87	Humboldt	9,149.72	1,310.93	97.73	10,558.38
88	Bloomfield	7,016.56			7,016.56
89	Rock Rapids	8,261.76			8,261.76
90	Colfax	4,543.35			4,543.35
91	Ida Grove	6,605.18			6,605.18
92	Marengo	7,062.77		113.05	7,175.82
93	Tipton	9,145.09			9,145.09
94	Rockwell City	9,911.10			9,911.10
95	Bedford	8,113.48	72.50	141.00	8,326.98
96	Madrid	4,534.57			4,534.57
97	West Union	5,864.54	1.48	23.27	5,889.29
98	Dyersville	4,822.03			4,822.03
99	De Witt	7,681.58		18.16	7,699.74
100	Villisca	6,221.10	205.01	26.89	6,453.00
101	Corning	10,032.34		154.38	10,186.72
102	Forest City	8,185.24	175.00	242.40	8,602.64
103	Lake City	6,667.95	44.37	27.21	6,739.53
104	Leon	10,510.10	35.00	19.09	10,564.19
105	Hamburg	4,037.50			4,037.50
106	Mystic				
107	Toledo	6,234.74		37.00	6,271.74
108	Eldon	3,314.28	53.56	235.50	3,603.34
109	Stuart	4,460.87			4,460.87
110	Seymour		2,199.47		2,199.47

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industry Receipts							Number 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	
89,980.41	1,141.77	250.72	91,372.90				56
47,635.42	738.72	671.18	49,045.32			1,288.37	57
							58
55,211.47		1,831.55	57,043.02			298.20	59
						613.00	60
						102.80	61
							62
64,167.17	2,876.71	1,244.79	68,288.67			219.64	63
52,123.20		2,127.09	54,250.29			1,151.15	64
							65
						2,053.57	66
75,682.64	3,122.20	2,030.80	80,835.64			536.52	67
							68
						136.58	69
						169.50	70
						631.87	71
59,016.93		4,591.16	63,608.09			14.43	72
				62,526.39		113.37	73
							74
						146.85	75
							76
						39.50	77
						271.71	78
59,771.30	173.15	1,520.07	61,461.52			1,889.55	79
							80
38,045.28	7,807.49	3,028.50	48,881.27			139.62	81
46,845.82	137.79		46,983.61		5,724.04	6.50	82
						132.71	83
						38.50	84
						85.95	85
							86
						180.34	87
49,236.11			49,236.11			50.54	88
59,233.28			59,233.28		16,578.65		89
							90
						126.60	91
39,159.94			39,159.94			187.24	92
						74.94	93
						398.08	94
						1.83	95
						165.32	96
							97
							98
							99
42,369.29	947.69	1,482.13	44,799.11			139.13	100
53,447.41		1,314.14	54,761.55				101
						403.46	102
						108.78	103
							104
						162.78	105
							106
							107
23,619.05	226.06	318.37	24,163.48				108
24,520.98			24,520.98			.34	109
765.75	14,532.09		15,297.84				110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

Number in order of population	Cities	Municipal Industries Receipts		
		Receipts—Market and Public		
		Rentals	Sales	Miscellaneous
	Grand Total.....	\$ 34,180.27	\$ 2,689.90	\$ 6,121.85
1	Des Moines.....	22,785.30		
2	Sioux City.....		2,000.00	1,906.00
3	Davenport.....			1,460.00
4	Cedar Rapids.....			
5	Waterloo.....			
6	Council Bluffs.....	98.10		
7	Dubuque.....			237.90
8	Ottumwa.....			
9	Burlington.....			176.20
10	Clinton.....			
11	Mason City.....	120.10		
12	Ft. Dodge.....	148.00		
13	Marshalltown.....			
14	Muscatine.....	3,539.81		
15	Iowa City.....	741.50		
16	Keokuk.....	1,973.82		
17	Ft. Madison.....			
18	Boone.....			
19	Newton.....			
20	Ames.....			
21	Oskaloosa.....			
22	Creston.....			
23	Centerville.....	588.50		
24	Charles City.....			
25	Oelwein.....			
26	Cedar Falls.....			
27	Webster City.....	1,580.74		
28	Fairfield.....			
29	Shenandoah.....			
30	Cherokee.....			
31	Perry.....			
32	Red Oak.....			
33	Atlantic.....			
34	Chariton.....			
35	Spencer.....	1,348.30		
36	Clarinda.....			207.30
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.....			
52	Algona.....			
53	Denison.....			
54	Mt. Pleasant.....	191.00		
55	Independence.....			

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industries Receipts						Number 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	
\$ 42,992.02	\$ 161,775.76	\$ 138,057.42	\$ 11,781.08	\$ 24,971.43	\$ 174,809.93	
22,785.30		49,678.61			49,678.61	1
3,906.00		12,938.50	1,439.53	628.98	15,007.01	2
	32,112.37	19,652.60	9,944.34	3,346.56	32,943.50	3
1,460.00						4
		10,278.04		127.34	10,405.38	5
98.10		6,479.48		26.72	6,506.20	6
237.90	1,717.85			586.55	586.55	7
				3,286.16	3,286.16	8
176.20	125,251.74					9
		2,160.85	164.20	1,316.82	3,641.87	10
120.10			134.50		134.50	11
148.00						12
				3,893.41	3,893.41	13
3,539.81	2,688.63	118.76			118.76	14
741.50						15
1,973.82		131.85			131.85	16
	5.17					17
		10.00		530.00	540.00	18
				2,219.75	2,219.75	19
		3,947.57			3,947.57	20
		88.88		202.37	291.25	21
		343.16	62.50	208.70	614.36	22
588.50		4.00			4.00	23
				82.35	82.35	24
		541.00			541.00	25
		4,121.42			4,121.42	26
1,580.74		2,070.87	6.41	1.42	2,078.70	27
						28
		462.59		222.22	684.81	29
		157.49			157.49	30
		2,928.09		73.25	3,001.34	31
		2,508.37			2,508.37	32
						33
1,348.30				525.06	525.06	34
207.30		385.71	25.00		410.71	35
						36
		742.94			742.94	37
						38
				4,495.52	4,495.52	39
		2,363.90			2,363.90	40
						41
		1,510.39			1,510.39	42
						43
						44
						45
				5.00	5.00	46
						47
		94.00			94.00	48
		985.43		4.61	990.04	49
		2,216.67		39.30	2,255.97	50
		1,542.88			1,542.88	51
				72.52	72.52	52
191.00		103.59		2,000.00	2,103.59	53
						54
						55

TABLE NO. 1—CITIES—DATE OF

Number in order of population	Cities	Municipal Industries Receipts		
		Receipts—Market and Public		
		Rentals	Sales	Miscellaneous
56	Waverly			
57	Maquoketa	789.80		
58	Anamosa			
59	Indianola			
60	Hampton			
61	Jefferson			
62	Manchester			
63	Pella			
64	Vinton			
65	Sheldon			
66	Belle Plaine			
67	Eldora			
68	Harlan			
69	Nevada			
70	Clear Lake			
71	Cresco			
72	Osage			
73	Winterset			
74	Emmetsburg			
75	Osceola			
76	Sac City			
77	Bettendorf			
78	Tama			
79	Clarion			
80	Onawa			
81	Waukon			2,134.45
82	Hawarden			
83	New Hampton			
84	Sigourney			
85	Monticello			
86	Audubon			
87	Humboldt			
88	Bloomfield		689.90	
89	Rock Rapids			
90	Colfax			
91	Ida Grove			
92	Marengo			
93	Tipton			
94	Rockwell City			
95	Bedford			
96	Madrid			
97	West Union			
98	Dyersville	275.30		
99	De Witt			
100	Villisca			
101	Corning			
102	Forest City			
103	Lake City			
104	Leon			
105	Hamburg			
106	Mystic			
107	Toledo			
108	Eldon			
109	Stuart			
110	Seymour			

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industries Receipts						Number in order of population
Scales		Receipts—Parks and Bathing Beaches				
Total markets and public scales	Receipts—bridges docks, wharves and landings	Rentals	Sales	Miscellaneous	Total parks and bathing beaches	
789.80		2,041.55			2,041.55	56
						57
				29.06	29.06	58
						59
		2,047.71			2,047.71	60
						61
		2,054.11			2,054.11	62
		248.00		226.00	474.00	63
						64
						65
		61.40		5.19	66.59	66
						67
						68
						69
				30.00	30.00	70
						71
				1.00	1.00	72
						73
						74
		315.30	4.60		319.90	75
						76
		20.00		50.00	70.00	77
				600.00	600.00	78
2,134.45						79
						80
		1,630.26			1,630.26	81
						82
				125.00	125.00	83
						84
		65.00			65.00	85
689.90						86
		39.75			39.75	87
						88
						89
						90
						91
						92
		802.96			802.96	93
		.95		9.07	10.02	94
		28.30			28.30	95
						96
275.30						97
						98
						99
						100
		99.49			99.49	101
						102
						103
		35.00		1.50	36.50	104
						105
						106
						107
						108
						109
						110

TABLE NO. 1—CITIES—DATE OF

Number in order of population	Cities	Municipal Industry Receipts	
		Receipts—	
		Rentals	Sales
	Grand Total.....	\$ 19,254.82	\$ 87,228.88
1	Des Moines.....		44,095.27
2	Sioux City.....		3,399.27
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.....		2,554.32
15	Iowa City.....	2,086.50	2,709.60
16	Keokuk.....		1,001.00
17	Ft. Madison.....		1,062.50
18	Boone.....		812.00
19	Newton.....		3,290.35
20	Ames.....		5,135.81
21	Oskaloosa.....		
22	Creston.....		450.00
23	Centerville.....		
24	Charles City.....		
25	Oelwein.....		1,751.49
26	Cedar Falls.....		1,339.99
27	Webster City.....	1,767.27	700.00
28	Fairfield.....		
29	Shenandoah.....	2,025.87	1,009.50
30	Cherokee.....		960.00
31	Perry.....	1,044.50	392.50
32	Red Oak.....	1,326.91	847.35
33	Atlantic.....		
34	Chariton.....	655.81	856.69
35	Spencer.....		2,016.50
36	Clarinda.....		469.00
37	Grinnell.....		598.73
38	Estherville.....		
39	Washington.....		90.00
40	Le Mars.....		
41	Knoxville.....		272.80
42	Carroll.....		389.80
43	Decorah.....		
44	Albia.....		643.00
45	Marion.....		
46	West Des Moines.....		
47	Glenwood.....		
48	Missouri Valley.....		
49	Storm Lake.....		
50	Iowa Falls.....		
51	Eagle Grove.....	1,368.46	324.67
52	Algona.....		
53	Denison.....		
54	Mt. Pleasant.....	2,026.45	606.00
55	Independence.....		

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industry Receipts						Number in order of population
Cemeteries		Total cemetery perpetual care	Total hospitals	Total miscellaneous	Total all municipal industry receipts	
Miscellaneous	Total cemeteries					
\$ 50,145.60	\$ 156,629.30	\$ 53,328.77	\$ 151,634.36	\$ 422,668.81	\$ 7,026,511.51	
1,660.40	44,095.27 5,059.67			21,957.54	116,559.18 380,899.29	1 2
				15,758.39	83,608.26	3
				24,799.21	325,906.26	4
				14.20	237,553.07	5
				795.00	228,347.42	6
				73,263.31	254,983.79	7
				21,878.21	270,468.90	8
					126,276.13	9
					5,267.42	10
					138,338.32	11
				2,073.50	132,553.87	12
					117,804.02	13
10,690.85	13,245.17	11,922.67		101,210.82	594,944.94	14
47.82	4,843.92	5,650.40		45,693.75	57,434.65	15
4,263.26	5,264.26	1,705.00			9,074.93	16
432.50	1,495.00	695.25		783.35	3,605.38	17
4,359.98	5,171.98	25.00	2,041.11	1,447.50	92,425.07	18
	3,290.35	8,600.81		8,817.25	126,029.47	19
	5,135.81		35,026.95		433,823.14	20
2,023.47	2,473.47	2,090.00		4,209.59	60,111.14	21
					103,792.20	22
				420.00	1,416.25	23
				13,986.82	41,472.72	24
1,740.88	3,492.37	896.48	42.00		31,552.16	25
1,019.77	2,359.06		31,752.70	5,733.50	359,684.51	26
1,196.75	3,724.02	1,570.00		2,969.76	202,170.77	27
				1,136.76	35,855.54	28
164.09	3,199.46	2,321.57		664.26	37,937.37	29
998.20	1,958.20	685.73		50.33	23,595.86	30
1,377.71	2,814.71				33,432.11	31
959.50	3,133.76	1,330.43		1,539.89	30,449.40	32
				1,026.34	130,910.51	33
1,301.56	2,814.06	1,140.17		12,500.00	39,794.02	34
2,950.63	4,967.13	2,756.96	27,927.74		233,461.49	35
2,160.00	2,629.00	698.25			28,662.73	36
2,194.74	2,793.47	579.28			33,681.39	37
	90.00	200.00		6,714.97	135,730.97	38
				371.30	23,950.00	39
					4,559.02	40
956.57	1,229.37	923.03			39,525.69	41
	389.80	175.00			28,622.74	42
					18,056.27	43
2,044.14	2,687.14	1,062.50			19,532.77	44
1,316.54	1,316.54	504.54		1.23	1,954.65	45
					15,807.71	46
					6,079.34	47
					10,468.32	48
					32,844.46	49
			28,376.95		43,378.21	50
15.00	1,708.13	1,369.50			19,118.87	51
				3,248.00	131,325.35	52
				6.85	99,058.80	53
737.15	3,369.60	1,000.75		11,454.10	120,998.41	54
				2,181.96	79,987.03	55

TABLE NO. 1—CITIES—DATE OF

Number in order of population	Cities	Municipal Industry Receipts	
		Receipts—	
		Rentals	Sales
56	Waverly	2,745.49	2,308.65
57	Maquoketa		
58	Anamosa		
59	Indianola		120.00
60	Hampton		
61	Jefferson		462.50
62	Manchester		
63	Pella		
64	Vinton		
65	Sheldon		658.00
66	Belle Plaine		
67	Eldora		
68	Harlan		
69	Nevada		
70	Clear Lake		500.00
71	Cresco		
72	Osage	647.50	247.50
73	Winterset		
74	Emmetsburg		
75	Osceola		
76	Sac City	704.92	412.75
77	Bettendorf		
78	Tama	794.15	
79	Clarion		528.61
80	Onawa	689.86	439.60
81	Waukon		
82	Hawarden		700.00
83	New Hampton		
84	Sigourney		
85	Monticello		322.00
86	Audubon		
87	Humboldt		
88	Bloomfield		10.00
89	Rock Rapids	591.00	
90	Colfax		
91	Ida Grove		
92	Marengo		
93	Tipton		
94	Rockwell City		
95	Bedford		35.00
96	Madrid		
97	West Union		
98	Dyersville		
99	De Witt	27.28	445.00
100	Villisca	406.00	395.00
101	Corning		170.00
102	Forest City		
103	Lake City	327.50	120.00
104	Leon		
105	Hamburg	19.35	20.00
106	Mystic		90.00
107	Toledo		170.00
108	Eldon		468.50
109	Stuart		87.00
110	Seymour		591.25

INCORPORATION; POPULATION; RECEIPTS—Continued

Municipal Industry Receipts						
Cemeteries		Total cemetery perpetual care	Total hospitals	Total miscellaneous	Total all municipal industry receipts	Number in order of population
Miscellaneous	Total cemeteries					
885.54	5,939.68				116,745.74	56
					63,595.88	57
165.75	285.75			17,026.20	26,627.85	58
					71,866.50	59
691.85	1,154.35	730.00			17,416.28	60
					19,364.43	61
					11,472.42	62
			1,800.00		85,498.43	63
	658.00				72,474.86	64
					17,242.57	65
					8,634.02	66
					11,971.38	67
					97,528.48	68
798.50	1,388.50			28.25	13,225.74	69
					17,913.78	70
342.15	1,237.15	403.00	11,594.84		12,750.40	71
				555.00	23,458.74	72
				280.00	72,318.64	73
		967.50		2,404.00	72,057.20	74
69.69	1,187.36				14,142.38	75
				228.50	11,936.10	76
	794.15	230.00			228.50	77
223.72	752.35	235.00			6,547.47	78
430.64	1,569.16	450.98		2,960.50	13,707.10	79
					78,005.40	80
399.75	1,099.75	18.30	8,499.04		10,231.93	81
				1,224.34	64,357.82	82
					64,561.37	83
74.42	396.42	429.09		14.33	7,484.55	84
					7,513.05	85
					11,145.25	86
	10.00			4,930.00	10,803.72	87
	591.00			27.63	61,933.11	88
					84,732.07	89
					4,543.35	90
					6,605.18	91
					7,302.42	92
					48,492.27	93
158.56	193.56			86.15	10,789.00	94
					9,014.79	95
			4,573.03		4,564.70	96
				25.00	10,627.64	97
	472.28			35.58	5,122.33	98
316.50	1,117.50				8,207.60	99
220.38	390.38	155.00		1,660.56	52,508.74	100
					67,154.21	101
10.00	457.50			413.10	9,105.59	102
		336.83		287.00	7,718.91	103
228.00	267.35	100.00			11,188.02	104
	90.00				4,604.13	105
518.64	688.64			133.64	90.00	106
	468.50			541.34	7,094.02	107
	87.00				28,776.66	108
	591.25	1,369.75		100.00	29,069.19	109
					19,558.31	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

Number in order of population	Cities	Bond Receipts			
		Receipts—General Bonds			
		Par value	Premiums	Accrued interest	Total general bonds
	Grand Total.....	\$2,014,966.33	\$ 10,335.53	\$ 4,167.56	\$2,029,469.42
1	Des Moines.....	339,383.07			339,383.07
2	Sioux City.....	228,000.00	1,551.00	529.98	230,080.98
3	Davenport.....	217,000.00	1,477.00	108.68	218,675.68
4	Cedar Rapids.....				
5	Waterloo.....				
6	Council Bluffs.....				
7	Dubuque.....				
8	Ottumwa.....	67,505.00	110.00	46.88	67,661.88
9	Burlington.....				
10	Clinton.....	130,863.29		117.30	130,980.59
11	Mason City.....	169,400.00	485.00	447.03	170,332.03
12	Ft. Dodge.....	35,000.00		136.11	35,136.11
13	Marshalltown.....	100,000.00	1,000.00	175.00	101,175.00
14	Muscatine.....	9,000.00			9,000.00
15	Iowa City.....				
16	Keokuk.....				
17	Ft. Madison.....				
18	Boone.....	87,500.00	1,100.00	127.60	88,727.60
19	Newton.....	75,000.00	1,734.55		76,734.55
20	Ames.....				
21	Oskaloosa.....	2,100.00	5.00	6.65	2,111.65
22	Creston.....				
23	Centerville.....				
24	Charles City.....				
25	Oelwein.....				
26	Cedar Falls.....				
27	Webster City.....	100,000.00	600.00	237.50	100,837.50
28	Fairfield.....				
29	Shenandoah.....				
30	Cherokee.....				
31	Perry.....	40,000.00	265.00	73.31	40,338.31
32	Red Oak.....				
33	Atlantic.....				
34	Chariton.....				
35	Spencer.....	18,000.00	245.00	52.25	18,297.25
36	Clarinda.....	66,000.00	50.00	131.08	66,181.08
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.....				
52	Algona.....				
53	Denison.....	540.00			540.00
54	Mt. Pleasant.....				
55	Independence.....				

INCORPORATION; POPULATION; RECEIPTS—Continued

Bond Receipts								Number in order of population
Receipts—Municipal Industry Bonds				Receipts—Special Assessment Bonds				
Par value	Premiums	Accrued interest	Total municipal industry bonds	Par value	Premiums	Accrued interest	Total special assessment bonds	
\$908,951.38	\$ 2,666.00	\$ 1,824.20	\$913,441.58	\$124,654.57	\$ 50.00	\$ 666.72	\$125,371.29	
12,951.38			12,951.38	53,908.09		359.22	54,267.31	1
								2
								3
								4
								5
								6
								7
								8
								9
63,500.00		164.92	63,664.92					10
								11
								12
								13
				486.39		8.03	494.42	14
550,000.00	1,050.00	1,145.82	552,195.82					15
30,000.00	5.00	77.30	30,082.30					16
60,000.00	400.00	105.00	60,505.00					17
								18
								19
								20
								21
								22
								23
								24
5,000.00			5,000.00					25
								26
								27
								28
								29
				3,791.62			3,791.62	30
								31
								32
								33
				6,539.04	50.00	87.69	6,676.73	34
								35
								36
								37
								38
1,000.00			1,000.00					39
								40
								41
								42
								43
								44
								45
								46
								47
16,500.00	35.00	139.32	16,674.32					48
								49
								50
								51
								52
								53
								54
								55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF

Number 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	Pella	6,475.00	216.00	2.16	6,693.16
64	Vinton				
65	Sheldon				
66	Belle Plaine	44,000.00	100.00	146.67	44,306.67
67	Eldora	66,000.00	25.00	220.00	66,245.00
68	Harlan	36,000.00		477.75	36,477.75
69	Nevada	22,000.00	285.00	76.39	22,361.39
70	Clear Lake				
71	Cresco				
72	Osage				
73	Winterset	2,000.00		125.00	2,125.00
74	Emmetsburg				
75	Osceola	38,000.00	80.00	161.67	38,241.67
76	Sac City				
77	Bettendorf				
78	Tama				
79	Clarion				
80	Onawa				
81	Waukon				
82	Hawarden	22,000.00		91.63	22,091.63
83	New Hampton				
84	Sigourney				
85	Monticello				
86	Audubon		817.00	365.90	1,182.90
87	Humboldt				
88	Bloomfield				
89	Rock Rapids				
90	Colfax				
91	Ida Grove				
92	Marengo				
93	Tipton				
94	Rockwell City				
95	Bedford				
96	Madrid	12,000.00	60.00	8.25	12,068.25
97	West Union				
98	Dyersville				
99	De Witt				
100	Villisca				
101	Corning				
102	Forest City				
103	Lake City	24,200.00	30.00	56.47	24,286.47
104	Leon				
105	Hamburg	19,000.00	60.00	77.19	19,137.19
106	Mystic				
107	Toledo				
108	Eldon				
109	Stuart				
110	Seymour	9,000.00		16.11	9,016.11

REPORT OF MUNICIPAL FINANCES

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

Number in order of population	Cities	Bond Receipts			Miscellaneous receipts	Grand total all receipts
		Receipts—Bonds, Loans and Interest		Total receipts—bonds, loans and miscellaneous		
		Total temporary loans	Total pledge orders, revenue bonds and miscellaneous			
	Grand Total.....	\$13,500.00	\$1,837,935.04	\$4,039,677.28	\$ 699,720.83	\$30,468,894.63
1	Des Moines.....		1,264,745.99	1,637,080.44	32,387.34	5,303,664.36
2	Sioux City.....			284,348.29	16,640.00	2,016,594.20
3	Davenport.....		139,171.03	377,846.71		1,895,477.82
4	Cedar Rapids.....				13,158.00	1,377,866.97
5	Waterloo.....				19,592.75	1,011,964.03
6	Council Bluffs.....		5,000.00	5,000.00	80,000.00	1,033,762.35
7	Dubuque.....		19,487.88	19,487.88	3,639.66	1,134,774.59
8	Ottumwa.....			67,661.88	2,487.57	750,436.67
9	Burlington.....		9,581.24	9,581.24	4,300.00	619,977.19
10	Clinton.....		11.77	194,657.28		614,294.62
11	Mason City.....			170,332.03		904,941.73
12	Ft. Dodge.....		25.00	35,161.11	3,605.69	604,256.53
13	Marshalltown.....		48,322.57	149,497.57	69,549.53	565,828.65
14	Muscatine.....			9,000.00	37,283.13	512,881.90
15	Iowa City.....			494.42	4,322.00	429,526.47
16	Keokuk.....			562,195.82		768,962.74
17	Ft. Madison.....				1,035.25	147,205.62
18	Boone.....			118,809.90	25,250.00	364,888.86
19	Newton.....			76,734.55		346,856.61
20	Ames.....			60,505.00	186,413.82	856,688.61
21	Oskaloosa.....			2,111.65		212,927.96
22	Creston.....		2,361.55	2,361.55	12,298.54	202,680.46
23	Centerville.....					58,702.50
24	Charles City.....					141,453.83
25	Oelwein.....					89,884.16
26	Cedar Falls.....		1,352.00	6,352.00		453,163.67
27	Webster City.....			100,837.50	7,068.30	383,108.67
28	Fairfield.....		15,191.25	15,191.25	6,533.89	108,004.74
29	Shenandoah.....					166,970.65
30	Cherokee.....		1,170.34	1,170.34		77,413.02
31	Perry.....			53,129.93	.47	152,284.96
32	Red Oak.....				7,209.35	89,405.84
33	Atlantic.....					168,845.05
34	Chariton.....	13,500.00	14,000.00	27,500.00	178.50	111,525.87
35	Spencer.....			24,973.98		343,462.38
36	Clarinda.....		3,000.00	69,181.08	35,077.50	176,969.99
37	Grinnell.....					88,972.20
38	Estherville.....					188,558.39
39	Washington.....					99,886.83
40	Le Mars.....			1,000.00	1,552.38	68,375.61
41	Knoxville.....					108,673.73
42	Carroll.....					91,400.29
43	Decorah.....					86,254.74
44	Albia.....				439.00	66,782.86
45	Marion.....					46,637.27
46	West Des Moines.....					22,324.43
47	Glenwood.....					25,642.55
48	Missouri Valley.....					38,594.89
49	Storm Lake.....		6,015.33	22,689.65		126,447.03
50	Iowa Falls.....				279.03	87,921.08
51	Eagle Grove.....					46,926.68
52	Algona.....				8,060.33	183,371.72
53	Denison.....			540.00		136,620.93
54	Mt. Pleasant.....					161,984.44
55	Independence.....					143,175.65

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

Number in order of population	Cities	Bond Receipts			Miscellaneous receipts	Grand total all receipts
		Receipts—Bonds, Loans and Interest		Total receipts—bonds, loans and miscellaneous		
		Total temporary loans	Total pledge orders, revenue bonds and miscellaneous			
56	Waverly			91,176.00	58,299.55	299,026.92
57	Maquoketa		19,164.00	19,164.00		128,866.95
58	Anamosa			23,800.00	972.78	86,971.85
59	Indianola			55,000.00	864.00	156,644.28
60	Hampton					63,716.98
61	Jefferson					51,114.54
62	Manchester			6,693.16	237.57	42,045.58
63	Pella					134,987.21
64	Vinton		42.00	42.00		127,943.04
65	Sheldon			44,306.67		120,472.60
66	Belle Plaine			60,245.00		102,398.89
67	Eldora			36,477.75		92,440.97
68	Harlan			22,361.39	1,350.00	148,981.52
69	Nevada		6,026.00	6,026.00		48,809.94
70	Clear Lake				36.49	58,376.48
71	Cresco				1.85	48,390.50
72	Osage			2,125.00	904.27	85,396.64
73	Winterset		80.00	80.00	249.10	104,522.41
74	Emmetsburg			38,244.67		161,027.84
75	Osceola					52,693.12
76	Sac City					55,448.12
77	Bettendorf					45,003.68
78	Tama				5,326.68	51,314.89
79	Clarion				5,751.95	49,823.02
80	Onawa		60,609.59	60,609.59	770.38	168,431.98
81	Waukon			22,091.63	200.00	63,246.83
82	Hawarden					84,432.99
83	New Hampton					102,905.50
84	Sigourney					41,128.07
85	Monticello			1,182.90	476.00	28,305.38
86	Audubon				143.95	49,414.72
87	Humboldt					40,181.02
88	Bloomfield			26,163.41	500.00	102,619.05
89	Rock Rapids		12,029.12	12,029.12	14,980.00	140,008.56
90	Colfax					17,000.57
91	Ida Grove				3,634.61	28,270.20
92	Marengo				19.59	47,483.18
93	Tipton				647.37	66,307.85
94	Rockwell City					31,662.50
95	Bedford			12,068.25	14,379.27	54,097.92
96	Madrid					20,828.39
97	West Union					27,224.85
98	Dyersville					34,777.38
99	De Witt		42.41	42.41		27,678.61
100	Villisca		71.28	71.28	1,556.75	68,939.95
101	Corning					85,760.80
102	Forest City		166,134.69	200,598.96		246,921.85
103	Lake City				165.90	28,585.53
104	Leon			19,137.19	8,525.00	56,924.72
105	Hamburg			25,191.84	300.00	44,180.50
106	Mystic					5,661.57
107	Toledo					23,174.10
108	Eldon				452.50	33,283.13
109	Stuart		44,300.00	53,316.11	593.24	98,875.08
110	Seymour					28,958.35

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2A—CITIES—EXPENDITURES

Number in order of population	Cities	General Government Expenditures					
		City Officials				Total audits and Examinations	Total printing and stationery
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials		
	Grand Total	\$621,810.35	\$ 2,924.89	\$22,068.00	\$646,803.24	\$39,417.26	\$77,314.15
1	Des Moines	132,557.97			132,557.97	274.00	
2	Sioux City	41,522.21		5,392.56	46,914.77	2,051.25	1,988.37
3	Davenport	46,210.18		5,097.19	51,307.37	1,800.00	7,799.46
4	Cedar Rapids	29,320.00	509.88	1,504.22	31,424.10	1,619.76	1,478.74
5	Waterloo	30,153.12	927.45	2,031.56	34,012.13	1,893.88	3,803.81
6	Council Bluffs	21,132.02			21,132.02		2,482.02
7	Dubuque	19,507.52		2,752.42	22,259.94	4,060.45	2,670.19
8	Ottumwa	17,642.05			17,642.05	2,720.72	2,598.98
9	Burlington	20,089.72			20,089.72		346.70
10	Clinton	20,963.18	26.24	470.43	21,459.85		2,666.10
11	Mason City	15,489.74	1,261.32	1,678.70	18,529.76	707.46	2,142.39
12	Ft. Dodge	12,100.00			12,100.00		1,377.84
13	Marshalltown	8,683.75			8,683.75	916.87	1,149.26
14	Muscatine	12,316.20		385.12	12,701.32		378.68
15	Iowa City	11,267.00		890.70	12,157.70	1,720.14	937.60
16	Keokuk	13,087.25			13,087.25		485.38
17	Ft. Madison	8,149.00			8,149.00	439.32	480.06
18	Boone	3,264.04			3,264.04	1,027.78	621.39
19	Newton	2,808.65			2,808.65	1,024.75	2,585.72
20	Ames	5,003.26			5,003.26	358.52	1,619.87
21	Oskaloosa	13,005.74			13,005.74	1,395.96	424.94
22	Creston	5,807.34			5,807.34	575.58	556.13
23	Centerville	4,172.00			4,172.00	460.00	440.15
24	Charles City	1,050.00			1,050.00	613.44	296.85
25	Oelwein	2,818.80		128.02	2,946.82	356.02	462.82
26	Cedar Falls	3,990.00			3,990.00	982.67	765.75
27	Webster City	309.60			309.60		1,139.31
28	Fairfield	1,098.75			1,098.75	614.81	611.05
29	Shenandoah	2,123.00			2,123.00	463.35	1,127.26
30	Cherokee	2,864.00		100.00	2,964.00	259.64	202.30
31	Perry	2,150.00			2,150.00		750.14
32	Red Oak	1,420.50			1,420.50		591.14
33	Atlantic	2,158.38			2,158.38	367.25	382.00
34	Chariton	1,861.35		142.40	2,003.75		239.37
35	Spencer	3,674.00			3,674.00		1,046.31
36	Clarinda	5,525.00			5,525.00	244.09	299.31
37	Grinnell	4,285.00			4,285.00	366.85	491.50
38	Estherville	1,647.00			1,647.00		264.96
39	Washington	4,362.00			4,362.00	839.85	222.45
40	Le Mars	1,676.00			1,676.00	190.85	339.74
41	Knoxville	1,116.00			1,116.00	973.09	480.23
42	Carroll	2,861.92			2,861.92		183.68
43	Decorah	1,375.50			1,375.50		1,017.15
44	Albia	2,576.00			2,576.00	783.33	697.20
45	Marion	2,089.16			2,089.16	179.24	157.49
46	West Des Moines	1,047.20			1,047.20		177.51
47	Glenwood	911.00			911.00	3.00	245.91
48	Missouri Valley	1,673.34		389.50	2,062.84		314.78
49	Storm Lake	2,845.33			2,845.33	420.15	834.33
50	Iowa Falls	1,977.00			1,977.00	419.20	754.87
51	Eagle Grove	2,353.00			2,353.00	367.63	267.46
52	Algona	539.00			539.00	800.00	793.14
53	Denison	1,203.30			1,203.30	10.40	648.24
54	Mt. Pleasant	2,700.00		14.25	2,714.25		871.81
55	Independence	1,187.00			1,187.00	145.37	494.47

FOR YEAR ENDING MARCH 31, 1939

General Government Expenditures									Number 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	
\$46,031.43	\$26,498.91	\$690.70	\$21,411.28	\$48,600.89	\$64,006.31	\$173,741.01	\$112,504.15	\$350,251.47	
	1,644.38		348.81	1,993.19		7,310.63	40.04	7,350.67	1
1,533.00	7,737.76		5,061.98	12,799.74	11,495.02		16,304.96	27,799.98	2
	844.00		518.36	1,362.36	6,471.44	927.88	5,344.92	12,744.24	3
5,536.41	503.91	134.33	199.64	837.94	6,041.00	139.47	4,488.24	10,668.71	4
2,264.43	887.75	8.65		896.40	2,612.50	136.52	3,248.04	5,997.66	5
1,877.95					4,444.15	22,227.61	4,298.47	30,970.23	6
	983.90			983.90	1,729.00	1,735.84	3,565.81	7,030.65	7
992.18	738.60		336.60	1,075.20	768.50		1,366.95	2,135.45	8
	948.00		571.93	1,519.93	2,400.00		883.14	3,283.14	9
430.80	2,250.00		1,667.33	3,917.33		1,422.27	3,406.49	4,828.76	10
1,463.04	263.80		3,796.08	4,059.88	937.50	23,936.25	1,301.09	26,174.84	11
425.00	870.80		830.76	1,701.56	2,922.64	498.48	5,526.47	8,947.59	12
200.00							1,119.84	1,119.84	13
1,508.00	404.74		27.13	431.87	1,245.68	586.26	1,464.66	3,278.60	14
1,583.30	280.20		414.66	694.86	2,280.00		5,119.67	7,399.67	15
467.92	583.00		793.26	1,376.26			2,470.00	2,470.00	16
300.60	200.00			200.00			63.75	63.75	17
	143.00		512.04	655.04	743.08	22,155.44	890.13	23,788.65	18
					299.35	2,575.00	368.00	3,242.35	19
688.25			493.52	493.52	1,530.09		1,600.26	3,130.35	20
107.00	831.90		916.51	1,748.41	1,122.50	1,090.67	981.32	3,194.49	21
10.75			40.47	40.47		2,207.71		2,207.71	22
801.13	989.40	349.35		1,338.75			569.91	569.91	23
480.87	219.82		315.40	535.22			14.66	14.66	24
439.71	280.43		197.57	478.00	2,272.50	200.00	1,249.01	3,721.51	25
							17.33	17.33	26
300.00	144.74		101.08	245.82	195.26	2,539.02	309.14	3,043.42	27
280.00	87.00	198.31		285.31		527.07		527.07	28
974.81	13.00		56.95	69.95	1,193.75		387.87	1,581.62	29
425.39	78.00		101.60	179.60			1,148.40	1,148.40	30
137.52	67.50		18.37	85.87	512.18		1,475.11	1,987.29	31
100.00			32.07	32.07	123.68		1,608.53	1,732.21	32
150.00	51.09			51.09	1,253.77		1,582.77	2,836.54	33
	125.50		272.73	398.23	146.90		1,478.36	1,625.26	34
275.00	227.25		207.48	434.73			660.00	660.00	35
375.00	79.50		89.32	168.82	194.50		959.25	1,153.75	36
963.00					398.65	33.90	552.14	984.69	37
171.50					275.85		382.17	658.02	38
425.00			27.94	27.94		201.92	299.47	501.39	39
686.45			207.14	207.14			3,914.17	3,914.17	40
	64.50		79.21	143.71		248.49	727.86	976.35	41
841.28	157.50		114.02	271.52	43.97		1,170.83	1,214.80	42
380.90	3.00		48.24	51.24	68.50		339.89	408.39	43
32.00			6.00	6.00		579.12	759.99	1,339.11	44
3,505.67			28.64	28.64	2.60		494.30	496.90	45
	73.25		93.16	166.41	32.40		335.66	368.06	46
40.00					759.25		2,119.26	2,878.51	47
616.75			47.52	47.52	420.00		175.94	595.94	48
80.95	343.04		123.77	466.81					49
	85.50		219.60	305.10	263.50		334.47	597.97	50
410.55			107.90	107.90	990.00		884.26	1,874.26	51
400.00	105.13		26.96	132.09					52
	86.60		79.30	165.90			538.67	538.67	53
	79.50		51.45	130.95	900.00	421.35	470.16	1,791.51	54
138.02			44.94	44.94	1,482.11		246.49	1,728.60	55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2A—CITIES—EXPENDITURES

Number in order of population	Cities	General Government Expenditures					
		City Officials				Total audits and Examinations	Total printing and stationery
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials		
56	Waverly	839.00			839.00		544.68
57	Maquoketa	1,556.00			1,556.00		738.30
58	Anamosa	1,572.73			1,572.73	155.95	453.47
59	Indianola	864.00			864.00		319.00
60	Hampton	1,312.40			1,312.40	382.29	1,557.51
61	Jefferson	1,095.00			1,095.00	260.60	176.26
62	Manchester	1,578.50			1,578.50		333.06
63	Pella	1,830.00			1,830.00		196.08
64	Vinton	1,309.00			1,309.00	414.95	721.10
65	Sheldon	2,474.00			2,474.00		542.22
66	Belle Plaine	1,293.03		64.13	1,357.16		442.54
67	Eldora	458.70			458.70	373.02	345.59
68	Harlan	1,288.00			1,288.00	382.01	446.77
69	Nevada	2,428.50			2,428.50		475.65
70	Clear Lake	842.00			842.00		484.50
71	Cresco	1,588.97			1,588.97		882.78
72	Osage	1,062.00			1,062.00	326.87	230.00
73	Winterset	1,582.16			1,582.16		387.26
74	Emmetsburg	831.00			831.00		236.45
75	Osceola	1,415.00	100.00		1,515.00		322.76
76	Sac City	1,192.00			1,192.00		453.41
77	Bettendorf	1,718.13			1,718.13		1,061.30
78	Tama	655.05			655.05	388.03	103.36
79	Clarion	1,436.00			1,436.00		309.19
80	Onawa	1,648.08			1,648.08	388.56	228.91
81	Waukon	469.00			469.00	310.74	328.99
82	Hawarden	785.00			785.00	268.04	458.75
83	New Hampton	378.00			378.00	395.46	883.03
84	Sigourney	669.33			669.33	144.01	281.75
85	Monticello	1,099.00			1,099.00	169.55	605.81
86	Audubon	1,741.88			1,741.88	750.26	546.90
87	Humboldt	532.00			532.00		216.47
88	Bloomfield	649.00			649.00	314.93	280.98
89	Rock Rapids	556.00			556.00		432.67
90	Colfax	567.00		36.80	603.80	182.18	157.73
91	Ida Grove	761.00			761.00		149.97
92	Marengo	747.64			747.64		290.54
93	Tipton	574.00			574.00		449.33
94	Rockwell City	500.00			500.00		333.63
95	Bedford	470.66			470.66		274.18
96	Madrid	883.00			883.00		125.66
97	West Union	837.00			837.00		432.22
98	Dyersville	1,181.00			1,181.00	198.91	194.95
99	De Witt	627.00			627.00	430.78	390.40
100	Villisca	2,278.00			2,278.00	171.89	73.97
101	Corning	687.00			687.00		185.81
102	Forest City	544.00			544.00	179.85	336.53
103	Lake City	1,204.00			1,204.00	382.81	352.71
104	Leon	1,513.95			1,513.95		318.39
105	Hamburg	690.00			690.00		120.10
106	Mystic	639.10			639.10		87.19
107	Toledo	908.47			908.47		271.00
108	Eldon	700.00			700.00		214.37
109	Stuart	427.00			427.00		170.09
110	Seymour	542.00			542.00		153.42

FOR YEAR ENDING MARCH 31, 1939

General Government Expenditures									
Total legal expense	Election Expense				City Hall and Other Buildings				Number in order of population
	Salaries and wages	Betterment or outlay	Miscellaneous	Total election expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total city hall and other buildings	
2,563.95	137.70		59.72	59.72			47.67	47.67	56
	62.40		113.31	251.01	1,127.26	72.15	839.28	2,038.69	57
469.93			50.74	113.14			2,303.50	2,303.50	58
638.71	2.00		20.31	20.31			6.58	6.58	59
300.00	153.00		37.58	39.58	23.80		535.31	559.11	60
			100.79	253.79			1,131.16	1,131.16	61
			3.25	3.25		211.11	163.72	374.83	62
368.00						454.91	258.59	713.50	63
	94.00		107.16	201.16			10.01	10.01	64
525.00	63.00		104.52	167.52		58,704.19		58,704.19	65
			168.36	168.36			378.74	378.74	66
30.00	93.00			93.00	109.35		799.93	909.28	67
135.00	171.00		68.31	239.31	715.00		475.13	1,190.13	68
	181.00		72.95	253.95	4.20		233.78	237.98	69
465.45	73.50		22.55	96.05	470.00	451.14	323.60	1,244.74	70
361.00	151.15		36.28	187.43			433.71	433.71	71
			31.49	31.49					72
1,121.76	101.00		51.76	152.76			120.00	120.00	73
2,715.48	98.50		16.00	114.50	2.50		784.75	787.25	74
50.00						16.05	87.92	103.97	75
			40.38	40.38	35.70		723.59	759.29	76
31.45	4.27		5.00	9.27	167.90	303.12	303.13	774.15	77
58.43					78.80	662.79		741.59	78
	92.50		83.07	175.57	1.40		139.38	140.78	79
	94.00		118.80	212.80					80
			19.67	19.67	242.09		407.15	649.24	81
	72.40		8.67	81.07	500.11		1,081.74	1,581.85	82
					660.00		593.13	1,253.13	83
31.00	84.00		24.40	108.40			1,580.36	1,580.36	84
213.35	130.50		119.95	250.45	50.00		819.45	869.45	85
96.75	45.00		47.92	92.92	608.92		2,625.59	3,234.51	86
100.00	37.50		18.62	56.12	60.00		292.70	352.70	87
214.55	80.00		24.96	104.96					88
	119.10		28.27	147.37	12.00	705.89		717.89	89
			37.02	37.02	6.00		114.70	120.70	90
95.00	64.50		2.50	67.00		25.50	561.28	586.78	91
63.80	73.50		28.85	102.35		275.05	48.86	323.91	92
415.00			8.75	8.75					93
165.00						175.43		175.43	94
372.50	64.50		39.09	103.59			137.56	137.56	95
25.00	88.00		57.40	145.40	123.50		273.14	396.64	96
25.00	141.00		56.39	197.39			1,007.45	1,007.45	97
	63.00			63.00	195.00	134.05	678.41	1,007.46	98
86.00	50.00		51.38	101.38	70.00		658.85	728.85	99
	64.50		32.05	96.55	52.21		466.35	548.56	100
132.02	63.00		25.29	88.29		299.48	634.01	933.49	101
	59.40		76.47	135.87		19,056.91	547.66	19,604.57	102
1.02	81.75		18.41	100.16					103
642.60					24.00		29.71	53.71	104
555.00			20.94	20.94			417.91	417.91	105
			78.70	78.70					106
32.40							178.79	178.79	107
50.00	68.25		45.81	114.06	64.75	422.13	190.95	677.83	108
36.75									109
25.00						88.21		88.21	110

TABLE NO. 2—CITIES—EXPENDITURES

Number 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	\$3,715.00	\$1,664.69	\$5,379.69	\$23,527.70	\$206,295.14	\$229,822.84
1	Des Moines					56,564.91	56,564.91
2	Sioux City	90.00	64.81	154.81		6,099.26	6,099.26
3	Davenport	90.00	130.00	220.00	4,764.55	663.75	5,428.30
4	Cedar Rapids	90.00	31.00	121.00	144.59	575.03	719.62
5	Waterloo	90.00	68.12	158.12		2,808.04	2,808.04
6	Council Bluffs	80.00		80.00	440.42	4,046.85	4,487.27
7	Dubuque	80.00		80.00		549.78	549.78
8	Ottumwa	60.00		60.00		8,500.00	8,500.00
9	Burlington	60.00	70.22	130.22		14,785.07	14,785.07
10	Clinton	60.00		60.00		652.89	652.89
11	Mason City	60.00		60.00	758.40	6,699.32	7,457.72
12	Ft. Dodge	60.00	41.69	101.69	5,031.43	2,207.10	7,238.53
13	Marshalltown	50.00		50.00	5,363.08	6,742.98	12,106.06
14	Muscatine	50.00	15.00	65.00		2,855.20	2,855.20
15	Iowa City	50.00		50.00		3,448.83	3,448.83
16	Keokuk	50.00		50.00	712.65	11,930.37	12,643.02
17	Ft. Madison	50.00	78.91	128.91	300.00		300.00
18	Boone	50.00		50.00	1,122.88	1,534.07	2,656.95
19	Newton	50.00		50.00		3,763.44	3,763.44
20	Ames	50.00	41.70	91.70	1,035.00	2,823.59	3,858.59
21	Oskaloosa	50.00		50.00		3,892.77	3,892.77
22	Creston	40.00	12.18	52.18	840.10	1,070.69	1,910.79
23	Centerville				180.00	265.56	445.56
24	Charles City	40.00		40.00		357.32	357.32
25	Oelwein	40.00	93.00	133.00		1,755.03	1,755.03
26	Cedar Falls	40.00		40.00		165.24	165.24
27	Webster City	40.00	.02	40.02		92.54	92.54
28	Fairfield	40.00		40.00		1,111.70	1,111.70
29	Shenandoah	40.00	24.10	64.10		225.72	225.72
30	Cherokee	40.00		40.00		213.60	213.60
31	Perry	40.00	18.55	58.55		819.28	819.28
32	Red Oak	40.00	55.60	95.60			
33	Atlantic	40.00		40.00		325.17	325.17
34	Chariton	40.00	65.07	105.07		3,597.93	3,597.93
35	Spencer	40.00		40.00	363.00	2,312.26	2,675.26
36	Clarinda					1,329.19	1,329.19
37	Grinnell	30.00		30.00	360.00	656.97	1,016.97
38	Estherville	30.00		30.00		639.59	639.59
39	Washington	30.00	60.90	90.90		47.59	47.59
40	Le Mars	30.00	132.00	162.00		1,758.62	1,758.62
41	Knoxville	20.00	14.75	44.75			
42	Carroll	30.00		30.00		4,765.30	4,765.30
43	Decorah	30.00	25.00	55.00		1,572.74	1,572.74
44	Albia	30.00		30.00		1,095.70	1,095.70
45	Marion	30.00	25.02	55.02		282.55	282.55
46	West Des Moines	30.00		30.00		133.80	133.80
47	Glenwood	30.00		30.00		215.66	215.66
48	Missouri Valley	30.00		30.00		1,755.41	1,755.41
49	Storm Lake						
50	Iowa Falls	30.00	40.05	70.05	233.50	277.86	511.36
51	Eagle Grove	30.00	23.60	53.60			
52	Algona	30.00		30.00			
53	Denison	30.00	72.73	102.73		194.29	194.29
54	Mt. Pleasant	30.00	27.08	57.08		1,409.26	1,409.26
55	Independence	30.00		30.00		2,413.52	2,413.52

FOR YEAR ENDING MARCH 31, 1939—Continued

Protection of Life and Property								Number 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	
\$1,507,728.47	\$ 56,613.61	\$109,636.48	\$1,733,978.56	\$1,504,938.82	\$152,849.07	\$215,818.18	\$1,873,606.07	
300,488.51	4,368.84	17,075.88	321,933.23	395,822.70	42,250.32	31,082.71	469,155.73	1
159,018.23	2,988.52	31,641.80	193,648.55	174,866.93	-----	13,804.64	188,671.57	2
125,467.12	3,271.40	20,470.20	149,208.72	122,076.78	-----	57,289.38	179,366.16	3
103,884.12	7,434.24	10,401.03	121,719.39	118,573.48	3,322.18	11,830.25	133,725.91	4
73,261.07	6,903.92	5,744.73	85,909.72	87,880.05	6,707.83	7,126.74	101,714.62	5
52,152.41	2,447.47	7,065.03	62,264.91	68,421.23	2,121.42	3,109.73	73,652.38	6
69,608.71	954.61	9,822.68	80,386.00	93,985.37	1,594.60	9,934.10	105,514.07	7
37,187.66	3,749.28	2,734.00	43,670.94	35,059.85	2,125.97	2,998.86	40,184.68	8
36,758.31	3,152.78	6,649.42	46,560.51	41,080.25	3,211.55	10,183.21	54,475.01	9
33,143.35	1,227.81	3,124.14	37,495.30	43,045.57	188.98	4,502.01	47,736.56	10
40,786.25	1,379.74	7,678.09	49,844.08	45,752.50	52.81	3,302.23	49,107.54	11
29,051.28	3,851.63	5,001.07	37,903.98	37,293.11	4,338.64	2,955.71	44,587.46	12
17,682.00	397.12	1,936.96	20,016.08	20,530.00	1,222.06	3,192.60	24,944.66	13
25,019.38	48.50	1,718.23	26,786.11	26,350.94	578.43	1,819.90	28,749.27	14
21,749.81	1,069.99	2,982.21	25,802.01	18,247.87	2,723.50	3,070.43	24,041.80	15
19,831.21	1,347.21	5,487.02	26,665.44	21,763.66	550.50	3,249.42	25,563.58	16
11,797.19	850.10	-----	12,647.29	15,833.15	428.75	1,252.69	17,514.59	17
18,350.41	956.45	1,832.84	21,139.70	11,883.86	365.50	982.98	13,232.34	18
17,524.03	806.14	794.60	19,124.77	9,082.40	950.02	923.81	10,956.23	19
17,768.15	523.36	2,087.24	20,378.75	15,177.46	-----	1,150.27	16,327.73	20
11,940.88	490.41	2,328.84	14,760.13	15,048.78	1,924.05	1,301.03	18,273.86	21
7,053.42	-----	877.94	7,931.36	6,227.11	1,064.34	535.43	7,826.88	22
6,374.06	-----	1,259.05	7,633.11	2,629.74	540.10	-----	3,169.84	23
7,255.77	27.27	684.67	7,967.71	4,309.50	-----	717.48	5,026.98	24
5,935.38	-----	787.49	6,722.87	2,625.25	-----	689.91	3,815.16	25
9,261.11	346.50	305.74	9,913.35	4,104.89	-----	361.63	4,466.52	26
5,911.64	-----	790.90	6,702.54	2,083.36	73.43	1,286.34	3,443.13	27
4,480.57	316.16	75.00	4,871.73	3,020.00	1,641.12	189.19	4,850.31	28
3,971.75	72.66	292.37	4,336.78	3,096.51	46.59	193.60	3,336.70	29
3,215.17	-----	520.93	3,736.10	2,356.30	593.21	454.03	3,403.54	30
5,117.80	294.07	849.09	6,260.96	2,587.48	1,870.51	640.62	5,098.61	31
5,454.37	1,086.11	-----	6,540.48	2,778.91	656.23	611.52	4,046.66	32
4,088.72	-----	648.47	4,737.19	2,421.14	20.72	972.70	3,414.56	33
2,515.95	-----	63.20	2,579.15	-----	-----	2,059.62	2,059.62	34
6,490.80	406.22	876.12	7,773.14	2,100.35	159.25	1,894.50	4,154.10	35
4,123.00	-----	463.09	4,586.09	1,827.50	2,933.61	80.30	4,841.41	36
4,453.65	214.77	558.64	5,227.06	3,105.00	1,510.64	542.59	5,158.23	37
7,706.38	175.00	1,557.66	9,439.04	1,302.00	537.93	376.03	2,215.96	38
3,881.26	679.55	337.74	4,898.55	3,299.67	1,411.43	263.10	4,974.20	39
5,850.20	340.94	-----	6,191.14	697.00	1,109.92	-----	1,806.92	40
2,917.10	255.59	706.44	3,879.13	1,403.00	3,649.14	269.59	5,321.73	41
6,276.60	-----	715.13	6,991.73	1,867.75	1,157.17	683.34	3,708.26	42
5,237.95	-----	1,425.30	6,663.25	1,337.00	658.33	990.77	2,986.10	43
3,024.99	-----	445.51	3,470.50	1,611.50	-----	432.12	2,043.62	44
3,551.75	16.00	418.27	3,986.02	1,489.75	1,355.32	260.91	3,105.98	45
3,271.00	-----	202.33	3,473.33	441.00	361.52	257.36	1,059.88	46
1,433.86	55.30	26.33	1,518.49	289.36	1,196.23	219.83	1,705.42	47
3,510.80	720.00	340.56	4,571.36	1,806.20	-----	775.94	2,582.14	48
4,294.87	343.05	17.58	4,655.50	1,333.50	7,562.52	-----	8,896.02	49
4,219.66	-----	475.20	4,694.86	476.77	433.18	245.05	1,155.00	50
3,552.65	8.53	2.00	3,563.18	578.65	7,717.48	54.56	8,850.69	51
4,154.98	-----	1,014.20	5,169.18	1,715.45	5,898.20	1,304.41	8,918.06	52
2,774.35	468.40	171.31	3,414.06	300.00	1,340.04	200.81	1,840.35	53
4,594.50	359.00	-----	4,953.50	1,200.00	985.98	308.97	2,494.95	54
5,265.34	10.49	122.43	5,398.26	1,628.00	65.76	352.33	2,046.09	55

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	General Government						
		Municipal League			Other Expense			Total general gov- ernment expendi- tures
		Dues	Other expense	Total municipal league	Salaries and wages	Miscellaneous	Total other expense	
56	Waverly	30.00	4.43	34.43		978.56	978.56	
57	Maquoketa	30.00		30.00				7,178.01
58	Anamosa	20.00		20.00		930.33	930.33	5,549.12
59	Indianola	30.00	9.46	39.46		189.56	189.56	1,908.84
60	Hampton	30.00	11.76	41.76		133.58	133.58	4,664.94
61	Jefferson	30.00		30.00		303.62	303.62	3,550.43
62	Manchester	30.00		30.00				2,319.64
63	Pella	30.00		30.00	302.50	205.70	508.20	3,645.78
64	Vinton	30.00	67.50	97.50		1,797.75	1,797.75	4,551.47
65	Sheldon	30.00		30.00		7,721.24	7,721.24	70,164.17
66	Belle Plaine	30.00		30.00		674.79	674.79	3,051.59
67	Eldora	30.00		30.00	15.00	62.22	77.22	2,316.81
68	Harlan	30.00		30.00		678.40	678.40	4,389.62
69	Nevada	30.00	19.60	49.60		701.95	701.95	4,147.63
70	Clear Lake	30.00	20.00	50.00				3,182.74
71	Cresco	30.00		30.00		1,378.04	1,378.04	4,861.93
72	Osage	30.00		30.00		727.15	727.15	2,407.00
73	Winterset	30.00	20.70	50.70		1,000.00	1,000.00	4,414.64
74	Emmetsburg	30.00		30.00		732.72	732.72	5,447.40
75	Osceola	30.00		30.00		1,192.14	1,192.14	3,213.87
76	Sac City					1,607.22	1,607.22	4,052.30
77	Bettendorf					148.50	148.50	3,742.80
78	Tama	30.00		30.00				1,976.46
79	Clarion	30.00		30.00		807.77	807.77	2,899.31
80	Onawa	30.00		30.00		694.51	694.51	3,202.86
81	Waukon	30.00		30.00		1,126.34	1,126.34	2,933.98
82	Hawarden	30.00	77.92	107.92		230.87	230.87	3,513.50
83	New Hampton	30.00		30.00	540.60	1,393.97	1,934.57	4,874.19
84	Sigourney		5.00	5.00				2,819.85
85	Monticello	30.00		30.00		310.52	310.52	3,548.13
86	Audubon	30.00		30.00		817.53	817.53	7,310.75
87	Humboldt	30.00		30.00		399.19	399.19	1,686.48
88	Bloomfield	20.00		20.00		100.00	100.00	1,684.42
89	Rock Rapids	30.00		30.00		37.50	37.50	1,921.43
90	Colfax	20.00	21.00	51.00		10.00	10.00	1,162.43
91	Ida Grove				1,020.00	219.05	1,239.95	2,899.70
92	Marengo	30.00		30.00		1,348.25	1,348.25	2,906.49
93	Tipton							1,447.08
94	Rockwell City	30.00		30.00		367.62	367.62	1,631.68
95	Bedford	30.00		30.00				1,388.49
96	Madrid	30.00	2.50	32.50		595.13	595.13	2,203.33
97	West Union					915.70	915.70	3,414.76
98	Dyersville	30.00		30.00		635.68	635.68	3,311.00
99	De Witt	30.00	51.25	81.25				2,445.60
100	Villisca	30.00		30.00		507.94	507.94	3,706.91
101	Corning	15.00		15.00		15.66	15.66	2,057.27
102	Forest City	30.00		30.00		487.39	487.39	21,318.21
103	Lake City	30.00	27.50	57.50		199.29	199.29	2,297.49
104	Leon	30.00		30.00		425.92	425.92	2,984.57
105	Hamburg	30.00	41.70	71.70		93.32	93.32	1,908.97
106	Mystic	25.00		25.00		169.71	169.71	999.70
107	Toledo	25.00		25.00				1,415.66
108	Eldon	25.00		25.00		354.64	354.64	2,135.90
109	Stuart	25.00	53.27	78.27		890.20	890.20	1,602.31
110	Seymour					73.73	73.73	882.36

FOR YEAR ENDING MARCH 31, 1939—Continued

Protection of Life and Property									Number 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		
3,061.40	803.71		3,865.11	1,382.50	251.14	1,098.52	2,732.16	56	
3,601.90	275.00	382.78	4,259.68	527.90	257.27	129.08	914.25	57	
2,309.20		12.50	2,321.70	606.35	5,782.00	281.83	6,070.18	58	
2,925.27			2,925.27	602.50	849.99	200.36	1,712.85	59	
2,879.20	22.81	545.77	3,447.78	720.00	318.16	772.90	1,811.06	60	
1,470.94	.89		1,471.83	411.80	474.03	221.00	1,106.83	61	
4,822.63	26.57		4,849.20	613.00	665.48	422.61	1,701.09	62	
2,416.54			2,416.54	755.00	650.62	58.75	1,464.37	63	
3,591.45		514.43	4,105.88	754.46	392.00	805.80	1,952.26	64	
4,156.83		159.43	4,316.26	512.40		844.19	1,356.59	65	
2,202.80		31.00	2,233.80	405.80		543.19	948.99	66	
1,938.70		157.34	2,096.04	338.75	667.98	83.10	1,089.83	67	
1,433.10		351.14	1,844.24	216.00	362.99	355.20	934.19	68	
2,595.57		364.33	2,959.90	728.31		761.93	1,490.24	69	
2,951.19		148.45	3,099.64	612.00	194.34	244.22	1,050.56	70	
2,578.90		351.70	2,930.60	1,254.59	63.50	1,079.91	2,398.09	71	
2,110.75			2,110.75	499.48		672.21	1,171.69	72	
2,583.71		255.32	2,839.03	790.00	18.88	294.64	1,103.52	73	
2,164.01		163.94	2,327.95	409.00	57.71	487.35	954.06	74	
2,640.00	175.33	13.97	2,829.30	50.00	784.61	566.57	1,401.18	75	
2,607.87		18.12	2,625.99	182.50	1,071.91	125.90	1,380.31	76	
2,030.00	724.00	205.72	2,959.72	8.40	826.17	4,005.35	4,839.92	77	
2,239.60			2,239.60	546.00	760.28		1,306.28	78	
2,340.94	15.69	153.15	2,509.78	451.82	80.74	252.67	785.23	79	
2,808.72			2,808.72		890.72	221.83	1,112.55	80	
2,196.60		5.72	2,202.32	69.90	3.83	183.47	257.20	81	
3,268.25		42.05	3,310.30	120.00		205.48	325.48	82	
2,400.80			2,400.80		677.45	322.00	999.45	83	
2,436.00		100.11	2,536.11			285.31	285.31	84	
2,775.90		1.50	2,777.40	238.00	430.70		668.70	85	
2,271.77		1.89	2,273.66	261.92	440.84	464.27	1,167.03	86	
2,190.20	35.64	2.39	2,228.23	357.58	796.80	32.95	1,187.33	87	
2,550.00			2,550.00	300.00	4,279.00	175.22	4,754.22	88	
3,331.50	49.01	5.50	3,386.01	90.00	941.10	700.00	1,731.10	89	
982.30		17.00	999.30	319.75		76.52	396.27	90	
1,780.00		5.22	1,785.22	362.25	910.30	1.89	1,274.44	91	
1,801.50		46.09	1,847.59	172.61	3,713.91	146.51	4,033.03	92	
1,576.42		116.41	1,692.83	420.00	464.20	388.90	1,273.19	93	
1,485.00			1,485.00	198.00		975.22	1,173.22	94	
1,261.50			1,261.50	151.00	226.95	686.48	1,064.43	95	
2,362.00		116.00	2,478.00	60.01		146.83	206.84	96	
1,421.45		58.97	1,480.42	274.25	588.00	447.98	1,310.23	97	
2,655.50		267.54	2,923.04	169.00	329.57	185.00	683.57	98	
2,808.57		250.91	3,149.48	331.38	499.41	325.08	1,155.87	99	
1,444.00		31.93	1,475.93	368.81	363.64	311.12	1,043.57	100	
1,605.50		81.51	1,687.01	50.00	359.68	197.94	607.62	101	
1,152.67		8.66	1,161.33	87.80		379.70	467.50	102	
2,285.30		125.40	2,410.70	255.57	390.75	255.35	901.67	103	
992.44		50.60	1,043.04	255.15	34.67	359.53	649.35	104	
1,228.50	54.83	54.55	1,337.88		69.47	79.24	148.71	105	
981.50			981.50			93.43	93.43	106	
1,896.10			1,896.10	301.70	306.00	330.62	938.32	107	
1,313.00	15.00	210.74	1,538.74	260.00		97.64	357.64	108	
2,188.50			2,188.50	200.00	100.00	148.52	448.52	109	
780.00			780.00		295.18		295.18	110	

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CITIES—EXPENDITURES

Number 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.....	\$99,251.54	\$ 905.86	\$34,764.08	\$125,921.48	\$ 96,026.16
1	Des Moines.....	35,733.85	602.60	19,314.85	55,651.30	17,408.40
2	Sioux City.....	13,844.92		6,773.31	20,618.23	8,344.16
3	Davenport.....	3,480.00			3,480.00	7,500.00
4	Cedar Rapids.....	1,875.00	74.03	23.77	1,972.80	9,066.14
5	Waterloo.....	7,903.00	165.33	3,397.31	11,465.64	14,727.69
6	Council Bluffs.....	7,378.13	2.80	1,712.95	9,093.88	4,258.17
7	Dubuque.....	1,500.00			1,500.00	7,504.98
8	Ottumwa.....	1,625.00		334.08	1,959.08	2,145.00
9	Burlington.....	1,500.00		46.26	1,546.26	4,490.00
10	Clinton.....	3,150.00	56.10	1,058.23	4,264.33	
11	Mason City.....					2,900.80
12	Ft. Dodge.....	1,450.00		43.86	1,493.86	4,630.00
13	Marshalltown.....	3,150.00		840.49	3,990.49	1,500.00
14	Muscatine.....	400.00			400.00	
15	Iowa City.....	999.84		92.32	1,092.16	
16	Keokuk.....					
17	Ft. Madison.....					600.00
18	Boone.....					358.60
19	Newton.....			598.67	598.67	129.00
20	Ames.....	2,866.00		342.69	3,208.69	9,391.18
21	Oskaloosa.....					163.14
22	Creston.....					
23	Centerville.....	261.55			261.55	
24	Charles City.....			100.20	100.20	
25	Oelwein.....	1,500.00			1,500.00	
26	Cedar Falls.....					
27	Webster City.....	720.00			720.00	
28	Fairfield.....					
29	Shenandoah.....			5.50	5.50	
30	Cherokee.....					
31	Perry.....					
32	Red Oak.....	72.35			72.35	
33	Atlantic.....					
34	Chariton.....					
35	Spencer.....					
36	Clarinda.....					
37	Grinnell.....					
38	Estherville.....					202.15
39	Washington.....					
40	Le Mars.....					
41	Knoxville.....					
42	Carroll.....					
43	Decorah.....					58.50
44	Albia.....			52.05	52.05	
45	Marion.....					
46	West Des Moines.....					
47	Glenwood.....					
48	Missouri Valley.....	386.00			386.00	
49	Storm Lake.....					
50	Iowa Falls.....			9.67	9.67	
51	Eagle Grove.....					240.00
52	Algona.....					
53	Denison.....					
54	Mt. Pleasant.....	420.00			420.00	
55	Independence.....					

TABLE NO. 2—CITIES—EXPENDITURES

Number 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					33.25
62	Manchester					
63	Pella					
64	Vinton					
65	Sheldon					
66	Belle Plaine					
67	Eldora					75.00
68	Harlan					
69	Nevada					
70	Clear Lake					
71	Cresco					
72	Osage					
73	Winterset					
74	Emmetsburg	10.00			10.00	
75	Osceola					
76	Sac City					
77	Bettendorf					
78	Tama					
79	Clarion					
80	Onawa					
81	Waukon					
82	Hawarden					
83	New Hampton					
84	Sigourney					
85	Monticello					
86	Audubon					
87	Humboldt					
88	Bloomfield					
89	Rock Rapids					
90	Colfax			13.62	13.62	
91	Ida Grove					
92	Marengo					
93	Tipton					
94	Rockwell City					
95	Bedford					
96	Madrid					
97	West Union					
98	Dyersville					
99	De Witt					
100	Villisca					
101	Corning			4.25	4.25	
102	Forest City					
103	Lake City					
104	Leon		5.00		5.00	
105	Hamburg					
106	Mystic					
107	Toledo					
108	Eldon	25.90			25.90	
109	Stuart					
110	Seymour					

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[illegible]

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department			
		General Expense			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general expense
	Grand Total	\$ 138,647.03	\$ 3,052.01	\$ 18,330.46	\$ 160,029.50
1	Des Moines	44,955.12		2,079.41	47,034.53
2	Sioux City	21,766.42		4,612.81	26,379.23
3	Davenport	12,119.00		1,449.20	13,568.20
4	Cedar Rapids	4,791.00		176.66	4,967.66
5	Waterloo	3,085.05		907.81	3,992.86
6	Council Bluffs	4,582.51	358.08	221.33	5,161.92
7	Dubuque	11,370.00	323.15	1,962.45	13,655.60
8	Ottumwa	2,643.31		485.70	3,129.01
9	Burlington	1,441.66		2,109.09	3,550.75
10	Clinton	500.00			500.00
11	Mason City	5,308.55	314.33	1,448.76	7,161.64
12	Ft. Dodge	2,370.00	488.50	639.37	3,497.87
13	Marshalltown				
14	Muscatine	1,320.00		55.02	1,375.02
15	Iowa City	4,631.25		341.80	4,973.05
16	Keokuk	2,869.00		388.85	3,257.85
17	Ft. Madison	300.00		157.00	457.00
18	Boone	975.00		89.30	1,064.30
19	Newton	78.00		390.86	468.86
20	Ames	846.10		249.34	1,095.44
21	Oskaloosa	937.50			937.50
22	Creston				
23	Centerville				
24	Charles City	653.25		48.22	701.47
25	Oelwein	317.60			317.60
26	Cedar Falls	1,090.00			1,090.00
27	Webster City	150.00		11.43	161.43
28	Fairfield	1,800.55	1,396.17	121.96	3,318.68
29	Shenandoah	75.00			75.00
30	Cherokee	400.00		6.30	406.30
31	Perry	958.20		23.65	981.85
32	Red Oak	300.00	1.75		301.75
33	Atlantic	150.00			150.00
34	Chariton	100.00			100.00
35	Spencer				
36	Clarinda	100.00			100.00
37	Grinnell	920.00			920.00
38	Estherville				
39	Washington	570.00			570.00
40	Le Mars	64.00			64.00
41	Knoxville	100.00		77.00	177.00
42	Carroll				
43	Decorah	180.00		17.50	197.50
44	Albia	100.00			100.00
45	Marion	32.00			32.00
46	West Des Moines	25.00		37.69	62.69
47	Glenwood	165.00			165.00
48	Missouri Valley	149.00			149.00
49	Storm Lake	590.00		22.05	612.05
50	Iowa Falls	25.00		21.24	46.24
51	Eagle Grove	67.00		21.00	88.00
52	Algona				
53	Denison	114.00			114.00
54	Mt. Pleasant				
55	Independence				

FOR YEAR ENDING MARCH 31, 1939—Continued

Health Department								Number 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	
\$447,480.61	\$ 870,535.44	\$446,409.40	\$1,764,425.45	\$206,393.34	\$15,787.41	\$86,810.41	\$308,991.16	
151,236.26	6,659.64	305,869.31	463,765.21	55,016.89	891.23	9,371.44	65,279.56	1
40,170.27		9,318.25	49,488.52	2,580.00		24,330.11	26,910.11	2
14,183.59		7,792.21	21,975.80	20,207.97	1,427.56	6,406.75	28,042.28	3
15,538.60	7,444.08	5,520.90	28,503.58	21,558.20	6,911.87	1,449.66	29,919.73	4
20,231.93	383,033.66	4,794.09	408,059.68	15,984.16	47.03	1,864.14	17,895.33	5
25,491.21	19,113.83	9,158.26	53,763.30	13,942.47	2,964.47	3,033.92	19,940.86	6
9,791.34	108.01	4,185.37	14,084.72			18,000.00	18,000.00	7
5,239.81	3,600.82	3,322.72	12,163.35	5,043.00		4,180.15	9,223.15	8
5,350.62	645.08	843.02	6,838.72	7,788.50		86.37	7,874.87	9
9,742.72	1,852.37	2,842.20	14,437.29	8,500.79		2,435.14	10,935.84	10
4,947.82	71.25	18,807.75	23,826.82	8,433.53		6,434.04	14,867.57	11
19,782.60	20,116.43	4,802.54	44,701.57	4,868.54	1,371.34	259.58	6,499.46	12
	80,020.52		80,020.52	540.00			540.00	13
12,402.51	3,994.69	3,827.91	20,225.11	3,583.15		10.00	3,593.15	14
3,173.20	1,738.92	939.72	5,851.84			2,379.84	2,379.84	15
1,029.75	3,216.91	373.24	5,219.90	1,945.00		1,214.89	3,159.89	16
767.50	7,007.65	2,261.42	10,036.57	3,556.00			3,556.00	17
3,080.91	26.40	421.48	3,528.79	2,143.29		110.53	2,253.82	18
12,347.35	15,605.00	2,653.64	30,605.99	2,880.00	93.40	300.00	3,273.40	19
3,086.92	14,488.23	389.30	17,964.45			1,020.00	1,020.00	20
5191.11	2,269.98	2,422.10	9,883.19	1,089.15			1,089.15	21
1,669.83	60.87	747.88	2,478.58	228.16			228.16	22
1,352.90		2,151.93	3,504.83	384.00			384.00	23
2,585.13		2,162.57	4,747.70	1,290.69	572.53	413.32	2,076.54	24
2,351.53		1,402.50	3,754.03	887.00		379.16	1,266.16	25
5,921.61		736.29	6,657.90	1,022.25			1,022.25	26
1,352.07	22,899.34	236.37	24,487.78			200.00	200.00	27
		773.05	773.05	681.80	72.00	66.18	819.98	28
182.45	80.63	1.80	264.88	101.50		20.40	121.90	29
187.01		170.81	357.82	450.00		11.76	461.76	30
4,277.91	42,899.37	7,800.01	54,977.29	240.00		120.66	360.66	31
2,034.83	1,006.51		3,041.34	542.50	1,026.30		1,568.80	32
840.18	479.50	573.32	1,893.00	807.00		14.83	821.83	33
1,490.64	204.49	520.45	2,215.58					34
2,276.72	9,853.30	673.42	12,803.44	126.20		2.94	129.14	35
				180.00		101.60	281.60	36
2,133.46	968.53	337.14	3,439.13					37
640.37	258.53	313.47	1,212.37	765.00		19.15	784.15	38
3,175.44		1,885.52	5,060.96	1,270.02		179.54	1,449.56	39
	196.95		196.95		360.00		360.00	40
640.84	1,485.01	535.51	2,661.36					41
2,500.52	3,788.53	1,318.92	7,607.97	480.00		1.68	481.68	42
2,105.08	1,603.43	2,946.64	6,655.15	726.70		1.50	728.20	43
1,649.20		148.16	1,797.36	136.40			136.40	44
1,380.93		588.75	1,969.68	312.00		7.15	319.15	45
16.32		2,500.00	2,516.32					46
2.70	34.15		36.85	135.00			135.00	47
120.00	412.59	51.00	583.59					48
5,432.32	29,340.32	2,558.78	37,331.42	300.00	78.62	18.81	397.43	49
674.48		1,063.07	1,737.55	540.00		18.36	558.36	50
549.15	119.45		668.60	1,056.40	49.76		1,106.16	51
649.05		229.21	878.26	259.66		25.00	284.66	52
374.90	27.40		402.30		90.00		90.00	53
823.02			823.02	756.96			756.96	54
439.76	33.56	228.70	702.02	20.50			20.50	55

TABLE NO. 2—CITIES—EXPENDITURES

Number 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				
60	Hampton	324.22		13.16	337.38
61	Jefferson				
62	Manchester	17.65			17.65
63	Pella				
64	Vinton	8.70			8.70
65	Sheldon				
66	Belle Plaine	40.00			40.00
67	Eldora	75.00		9.90	84.90
68	Harlan	50.00			50.00
69	Nevada			3.00	3.00
70	Clear Lake	150.00			150.00
71	Cresco	100.00			100.00
72	Osage				
73	Winterset				
74	Emmetsburg				
75	Osceola	1,030.00			1,030.00
76	Sac City				
77	Bettendorf				
78	Tama				
79	Clarion				
80	Onawa				
81	Waukon	34.00			34.00
82	Hawarden				
83	New Hampton				
84	Sigourney				
85	Monticello				
86	Audubon	50.00		5.00	55.00
87	Humboldt				
88	Bloomfield				
89	Rock Rapids		170.03		170.03
90	Colfax	49.50			49.50
91	Ida Grove				
92	Marengo	35.00			35.00
93	Tipton	42.00			42.00
94	Rockwell City				
95	Bedford				
96	Madrid	100.00		3.48	103.48
97	West Union	25.00			25.00
98	Dyersville				
99	De Witt	5.00			5.00
100	Villisca	50.00			50.00
101	Corning	50.00			50.00
102	Forest City	52.00		59.70	111.70
103	Lake City	11.00		4.08	15.08
104	Leon				
105	Hamburg				
106	Mystic				
107	Toledo			59.34	59.34
108	Eldon	42.80			42.80
109	Stuart				
110	Seymour	20.00			20.00

FOR YEAR ENDING MARCH 31, 1939—Continued

Health Department								Number 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	
1,276.40	331.35	6,570.27	8,178.02	480.00		68.16	548.16	56
112.20	755.98	44.54	912.72	286.25		51.37	337.62	57
516.40	45,134.83	436.54	46,087.77	600.00		.18	600.18	58
1,252.09	76.09	86.68	1,414.86	996.80			996.80	59
1,081.80	224.20	172.40	1,478.40	300.00		18.53	318.53	60
881.20	508.52		1,389.72	420.00			420.00	61
400.15	4.74	15.25	420.14	340.29			340.29	62
1,793.03	655.79	192.69	2,641.51	116.11			116.11	63
703.26		849.22	1,552.48	550.00		2.69	552.69	64
111.30		13.99	125.29	780.00		35.35	815.35	65
28.20	64,170.43		64,198.63					66
1,584.56	8.51	783.81	2,376.88	200.00			200.00	67
570.90		307.85	878.75	549.50		8.10	557.60	68
1,206.70		611.82	1,818.52					69
769.34	964.22	199.67	1,933.23	782.55	6.00		788.55	70
1,617.81	4,006.89	821.07	6,445.77	360.00			360.00	71
2,167.82		425.11	2,592.93	396.75		22.15	418.90	72
657.00	55.80	41.52	754.32	95.50			95.50	73
333.15	1,061.25	890.00	2,284.40			94.00	94.00	74
	630.46		630.46					75
1,273.27	663.31	455.02	2,391.60					76
566.84	240.27	108.62	915.73	1,404.56			1,404.56	77
1,304.50	1,745.12		3,049.62					78
843.94	244.52	731.55	1,820.01	603.51		6.05	609.56	79
889.05	1,560.02	742.60	3,191.67	300.00			300.00	80
336.35	562.19	161.32	1,059.86	480.00			480.00	81
		30.92	30.92	138.40		3.50	141.90	82
1,411.31	313.15	84.80	1,809.26	489.60			489.60	83
180.00		414.33	594.33					84
42.00	201.83		244.43	21.00		-1.00	22.00	85
21.75	647.07	162.08	830.90					86
769.43	3,371.23	5.71	4,146.37	161.25			161.25	87
969.10		451.14	1,420.24	180.00			180.00	88
				325.40	25.30		350.70	89
		3.47	3.47					90
778.26	847.92	1.69	1,627.87	110.00			110.00	91
				31.35			31.35	92
1,235.77		1,279.39	2,515.16	41.17		1,107.48	1,148.65	93
		1,072.78	1,072.78			707.32	707.32	94
218.09	28,190.32	3,142.20	31,550.61	40.00			40.00	95
554.17		23.84	578.01					96
675.53	154.50	360.25	1,190.28	574.20		109.07	683.27	97
98.53	94.75	64.00	257.28					98
1,261.40	91.87	12.75	1,366.02	270.00		42.70	312.70	99
				31.19			31.19	100
594.70	578.30	527.44	1,700.44					101
623.26	23,725.92	775.00	25,124.18	152.00		42.12	194.12	102
444.74	87.00	9.94	541.68	75.00		2.04	77.04	103
1,380.54	88.11	88.91	1,557.56	.67			.67	104
								105
								106
180.70		36.52	217.22	350.00			350.00	107
	850.00		850.00					108
547.10	296.66		843.76					109
	26.39		26.39					110

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department				
		Miscellaneous				Grand total health department
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
	Grand Total.....	\$13,507.63	\$114,544.58	\$12,731.03	\$140,873.24	\$2,374,319.35
1	Des Moines.....					576,079.30
2	Sioux City.....					162,777.86
3	Davenport.....					63,586.37
4	Cedar Rapids.....	3,420.00	57.50	2,317.27	5,794.77	69,185.74
5	Waterloo.....					429,947.87
6	Council Bluffs.....		85,031.37		85,031.37	163,897.45
7	Dubuque.....	1,800.00	160.50	411.72	2,372.22	48,112.54
8	Ottumwa.....					24,515.51
9	Burlington.....					18,254.34
10	Clinton.....					25,933.13
11	Mason City.....					45,856.03
12	Ft. Dodge.....					54,698.90
13	Marshalltown.....	2,644.00		2,247.90	4,892.50	86,053.02
14	Muscatine.....					25,193.28
15	Iowa City.....	1,980.00		29.31	2,019.00	15,214.73
16	Keokuk.....					11,637.64
17	Ft. Madison.....					14,049.57
18	Boone.....	540.00		20.00	630.00	7,485.97
19	Newton.....			326.14	326.14	34,674.39
20	Ames.....			127.04	127.04	20,306.03
21	Oskaloosa.....					11,909.84
22	Creston.....					2,706.74
23	Centerville.....					3,888.83
24	Charles City.....					7,525.71
25	Oelwein.....					5,337.79
26	Cedar Falls.....	500.97			500.97	9,280.12
27	Webster City.....					24,849.21
28	Fairfield.....					4,911.71
29	Shenandoah.....					461.78
30	Cherokee.....					1,225.88
31	Perry.....					56,319.80
32	Red Oak.....					4,911.89
33	Atlantic.....					2,864.83
34	Chariton.....					2,315.58
35	Spencer.....					12,932.58
36	Clarinda.....	108.50		27.65	136.15	517.75
37	Grinnell.....					4,359.13
38	Estherville.....	377.50		18.12	395.62	2,892.14
39	Washington.....			122.00	122.00	7,902.52
40	Le Mars.....			387.83	387.83	1,008.78
41	Knoxville.....			125.00	125.00	2,963.86
42	Carroll.....					8,089.65
43	Decorah.....					7,580.85
44	Albia.....	67.20		129.51	196.71	2,230.47
45	Marion.....	120.00		3,231.66	3,351.66	5,672.49
46	West Des Moines.....					2,579.01
47	Glenwood.....					830.85
48	Missouri Valley.....					732.59
49	Storm Lake.....					38,340.90
50	Iowa Falls.....	501.18		677.29	1,178.47	3,520.62
51	Eagle Grove.....					1,862.76
52	Algona.....	550.41			550.41	1,713.33
53	Denison.....					606.30
54	Mt. Pleasant.....					1,579.98
55	Independence.....					722.52

FOR YEAR ENDING MARCH 31, 1939—Continued

Street Department								Number in order of population
General Street Expense				Street Cleaning				
Salaries and wages	Betterment or outlay	Miscellaneous	Total general street expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total street cleaning	
\$ 524,747.59	\$116,396.60	\$305,138.66	\$ 946,282.85	\$364,487.01	\$ 38,000.19	\$ 89,834.84	\$492,382.04	
134,467.35		94,702.25	229,169.60	102,099.08	7,485.38	10,019.84	119,604.30	1
32,546.46	9,775.52	16,074.10	58,396.08	29,610.03		11,731.14	41,341.17	2
14,170.00			14,170.00	46,641.28	2,730.19	30,122.60	79,494.07	3
31,961.30	8,811.66	6,483.06	47,256.02	28,450.45	4,676.70	1,597.05	34,724.20	4
27,013.15	532.53	6,984.56	34,530.24	6,932.28	7,712.42	490.33	15,135.03	5
5,119.50	8.54		5,128.04	14,877.43	1,450.52	2,737.76	19,065.71	6
1,800.00		240.38	2,040.38	11,478.86	360.00	6,016.45	17,855.31	7
5,216.27		2,515.21	7,731.48	9,560.33	3,008.76	2,886.80	15,464.89	8
6,981.65	8,650.88	8,793.66	24,426.19	8,658.35	204.85	2,021.97	10,885.17	9
7,261.20	904.00	2,762.06	10,927.26	4,218.43		1,921.49	6,139.92	10
4,034.99	2,902.29	5,602.69	12,539.97	2,745.28		2,031.23	4,776.51	11
8,599.27	2,767.69	4,948.02	16,314.98	5,225.50	735.43	1,103.49	7,064.42	12
8,512.31	5,464.14	5,123.48	19,099.93					13
1,430.05	1,183.21	8,233.41	10,846.67					14
16,944.13	358.17	3,499.33	20,801.63	1,930.37		1,206.84	3,137.21	15
12,905.80	5,363.97	10,011.88	28,281.65					16
3,293.00		1,854.78	5,147.78					17
1,983.38		2,208.48	4,191.86	1,279.52		121.21	1,400.73	18
6,548.82	24,390.74	2,162.00	33,101.56	5,657.98		2,154.37	7,812.35	19
12,073.56	344.31	5,721.46	18,139.33	6,123.15			6,123.15	20
1,089.68			1,089.68	2,918.78	500.00	1,250.68	4,669.46	21
6,331.05		765.03	7,096.08					22
2,534.78		1,926.98	4,461.76					23
9,069.35		4,378.10	13,447.45					24
4,463.43		1,475.32	5,938.75	1,396.00			1,396.00	25
10,050.06	2,650.26	5,268.76	17,969.08					26
2,625.86		2,804.55	5,430.41	1,480.26		.75	1,481.01	27
5,033.67	2,475.64		7,509.31	2,240.00	15.42		2,255.42	28
1,200.00	1,323.93		2,523.93	1,747.44	905.52	240.45	2,893.41	29
534.61		1,261.26	1,795.87	1,262.85		70.70	1,333.55	30
2,291.81		1,486.33	3,778.14	1,475.03	98.31	43.64	1,616.98	31
2,554.50	3,053.05		5,607.55	754.60	11.17		765.77	32
2,601.44		2,517.26	5,118.70	2,375.11			2,375.11	33
				2,222.67		1,867.52	4,090.19	34
1,190.30		2,339.74	3,530.04	1,660.80		107.16	1,767.96	35
1,990.40		552.91	2,543.31	1,050.22	86.02	32.87	1,178.11	36
2,251.72	2,795.80	753.65	5,801.17	2,302.43			2,302.43	37
2,986.42		3,641.99	6,628.41	1,440.17			1,440.17	38
2,706.00	3,495.33	1,926.17	8,127.50	775.80		40.03	815.83	39
2,558.20	2,000.17		4,558.37	697.75	2.00		699.75	40
4,467.60	3,207.83	3,519.70	11,195.13	994.40		436.92	1,431.32	41
1,453.95		1,160.28	2,614.23	1,536.37		56.34	1,592.71	42
3,623.63		6,083.87	9,707.50	1,423.44	60.00	493.88	1,977.32	43
1,200.00		47.68	1,247.68	1,731.20		453.19	2,184.39	44
1,395.32	1,250.00	2,160.00	4,805.32	1,078.85		25.94	1,104.79	45
1,803.30		426.32	2,229.62	632.00			632.00	46
850.50		932.36	1,782.86	143.24	3.45		146.69	47
992.23		731.33	1,723.56	879.20			879.20	48
2,138.43		2,430.59	4,569.02	2,515.13	2,182.74		4,697.87	49
1,097.20		2,161.28	3,258.48	2,124.31		448.49	2,572.80	50
1,195.23	1,777.65		2,972.88	221.32	185.23	33.60	440.15	51
1,043.18		1,525.38	2,568.56	8,622.58	487.40	3,322.50	12,432.48	52
4,104.33	2,363.11		6,467.44					53
		645.42	645.42	1,426.77	533.31	1,399.16	3,359.24	54
5,933.77	463.64	3,565.30	9,962.71	274.05			274.05	55

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department				
		Miscellaneous				Grand total health department
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
56	Waverly	270.00		227.47	497.47	9,223.65
57	Maquoketa					1,300.34
58	Anamosa					46,687.95
59	Indianola					2,411.66
60	Hampton					2,134.31
61	Jefferson					1,809.72
62	Manchester					778.08
63	Pella	429.56			429.56	3,187.18
64	Vinton					2,113.87
65	Sheldon	10.01			10.01	950.65
66	Belle Plaine					64,238.63
67	Eldora					2,661.78
68	Harlan					1,486.35
69	Nevada					1,821.52
70	Clear Lake					2,871.78
71	Cresco					6,905.77
72	Osage					3,011.83
73	Winterset					849.82
74	Emmetsburg		18,943.77		18,943.77	21,322.17
75	Osceola	50.51			50.51	1,710.97
76	Sac City					2,391.60
77	Bettendorf					2,320.29
78	Tama					3,049.62
79	Clarion	97.50			97.50	2,527.07
80	Onawa					3,491.67
81	Waukon					1,573.86
82	Hawarden					172.82
83	New Hampton					2,298.86
84	Sigourney					594.33
85	Monticello					266.43
86	Audubon					885.90
87	Humboldt			220.00	220.00	4,527.62
88	Bloomfield			22.63	22.63	1,622.87
89	Rock Rapids					520.73
90	Colfax					52.97
91	Ida Grove					1,737.87
92	Marengo			291.38	291.38	357.73
93	Tipton			236.74	236.74	3,942.55
94	Rockwell City			1,323.21	1,323.21	3,103.31
95	Bedford					31,590.61
96	Madrid					681.49
97	West Union					1,898.55
98	Dyersville			38.99	38.99	296.27
99	De Witt					1,683.72
100	Villisca					81.19
101	Corning					1,750.44
102	Forest City					25,430.00
103	Lake City					633.80
104	Leon		10,351.44		10,351.44	11,909.67
105	Hamburg	120.00			120.00	120.00
106	Mystic					626.56
107	Toledo					892.80
108	Eldon					936.87
109	Stuart			93.11	93.11	46.39
110	Seymour					

FOR YEAR ENDING MARCH 31, 1939—Continued

Street Department								Number in order of population
General Street Expense				Street Cleaning				
Salaries and wages	Betterment or outlay	Miscellaneous	Total general street expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total street cleaning	
4,806.90	1,200.00	2,086.83	8,093.73	405.00		96.62	501.62	56
2,402.60	2,462.40	812.64	5,677.64	1,166.75	155.37	442.79	1,764.91	57
3,403.55		330.08	3,733.63					58
4,102.84	600.00	1,295.00	5,997.84					59
1,127.53		678.18	1,805.71	760.05		12.12	772.17	60
2,311.70	1,792.73		4,104.43	995.10			995.10	61
1,182.91		704.62	1,887.53	624.35		21.00	645.35	62
1,928.35	737.28	112.10	2,777.73	633.10			633.10	63
2,080.15		5,856.48	7,936.63	155.40			155.40	64
3,481.00		517.03	3,998.03	160.40			160.40	65
1,171.90		62.14	1,234.04	1,364.80	400.00	1,510.83	3,275.63	66
804.29		570.25	1,374.54	400.00		9.07	409.07	67
1,200.00		1,300.53	2,500.53	277.95	100.00		377.95	68
1,872.53		2,232.32	4,104.85	853.80			853.80	69
848.56		1,709.00	2,557.56	799.84	77.97	42.39	920.20	70
2,761.59		1,449.69	4,211.28	799.36			799.36	71
111.94		1,483.09	1,595.03	2,225.05		50.72	2,275.77	72
4,766.69		1,552.39	6,319.08					73
3,463.42		1,626.98	5,090.40	321.10			321.10	74
		248.95	248.95	990.00	641.06		1,631.06	75
3,856.29	2,161.87		6,018.16					76
3,500.51		4,548.68	8,049.19					77
2,057.00		1,342.88	3,400.48	731.70		4.04	735.74	78
1,298.68		2,933.07	4,231.75	481.02	67.91	82.57	631.50	79
1,047.38		1,429.64	2,477.02	1,006.40			1,006.40	80
2,846.03		784.53	3,630.56	960.03	131.09	303.30	1,394.42	81
1,072.70	2,000.00	609.11	3,681.81	700.83		27.81	728.64	82
				2,040.00	705.11	68.70	2,813.81	83
1,035.26		934.22	1,969.48	680.65	63.40	259.21	1,003.26	84
				957.40	965.96		1,923.36	85
1,485.25		2,794.17	4,279.42					86
930.11		1,915.36	2,845.47	365.78	178.97		544.75	87
3,480.40		4,754.70	8,235.10	1,200.00			1,200.00	88
2,261.70	956.27	632.44	3,850.41	1,812.03			1,812.03	89
665.30		373.33	1,038.63	196.23		1.97	198.20	90
1,196.08		267.41	1,463.49	940.13	339.65	15.27	1,295.05	91
1,463.06	1,327.59	566.50	3,357.15	11.00			11.00	92
926.64		562.90	1,489.54	810.72		3.56	814.28	93
2,520.00		3,287.92	5,807.92					94
273.27		463.92	737.19	593.00		52.27	645.27	95
550.52		55.00	605.52					96
638.38		1,865.24	2,503.62	222.10			222.10	97
	3,761.57		3,761.57	450.66			450.66	98
378.80		707.83	1,086.63	554.60	50.04	59.80	664.44	99
199.10		168.49	367.59	451.71			451.71	100
1,160.90		1,430.60	2,591.50					101
838.69		529.46	1,368.15	594.03		107.53	701.56	102
58.73		108.03	166.76	124.25		35.23	159.48	103
654.26		273.93	928.19	366.80		9.00	375.80	104
686.95		1,414.62	2,101.57	44.90	189.43	30.91	265.24	105
1,251.74			1,251.74					106
1,661.00		680.66	2,341.66					107
1,946.70		329.95	2,276.65	505.20	519.43	101.74	926.37	108
749.97	1,082.83	337.40	2,170.20					109
				44.70	39.98		84.68	110

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Street Department				
		Street Paving				Salaries and wages
		Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving	
	Grand Total.....	\$92,515.68	\$192,203.53	\$162,313.30	\$447,030.57	\$271,546.51
1	Des Moines.....	2,854.57			2,854.57	125,947.10
2	Sioux City.....	4,397.47	67,015.49	1,751.99	73,164.95	65,267.79
3	Davenport.....	9,146.21		5,041.11	14,187.32	1,127.86
4	Cedar Rapids.....	8,504.45	6,063.34	839.10	15,406.89	4,279.52
5	Waterloo.....	7,715.45	15,089.85	1,060.28	24,465.58	2,334.07
6	Council Bluffs.....					4,771.37
7	Dubuque.....	14,101.80	5,879.51	16,679.96	34,641.27	
8	Ottumwa.....	5,111.58		29,196.93	34,308.51	21,913.41
9	Burlington.....					
10	Clinton.....	5,979.44		9,343.99	15,314.43	2,316.30
11	Mason City.....	4,205.59		32,013.84	36,309.43	21,812.89
12	Ft. Dodge.....	700.00		5,070.83	5,770.83	4,998.84
13	Marshalltown.....					7,032.01
14	Muscatine.....	6,448.20	1,289.42	5,196.25	12,933.87	
15	Iowa City.....		2,356.28		2,356.28	2,865.86
16	Keokuk.....					646.52
17	Ft. Madison.....		401.00		401.00	
18	Boone.....	601.30		683.54	1,284.84	
19	Newton.....	3,230.00	75,000.00	2,126.54	80,356.54	
20	Ames.....		7,856.00	1,245.00	9,101.00	
21	Oskaloosa.....	892.20		1,414.84	2,307.04	
22	Creston.....			369.80	369.80	
23	Centerville.....					1,032.17
24	Charles City.....			10,285.21	10,285.21	
25	Oelwein.....	527.60		1,039.93	1,567.53	
26	Cedar Falls.....					501.78
27	Webster City.....	418.46	4,204.38	435.92	5,058.76	
28	Fairfield.....	175.00			175.00	
29	Shenandoah.....	338.44	1,941.10		2,279.54	106.81
30	Cherokee.....	548.06		1,635.34	2,183.40	
31	Perry.....	6,537.74		2,597.59	9,135.33	
32	Red Oak.....		863.91		863.91	
33	Atlantic.....					1,047.76
34	Chariton.....	13.60		13.75	27.35	
35	Spencer.....	109.23		416.64	525.84	
36	Clarinda.....	75.00	2,004.81		2,079.81	
37	Grinnell.....					
38	Eatherville.....					
39	Washington.....					
40	Le Mars.....		1,084.05		1,084.05	
41	Knoxville.....	1,428.90			1,428.90	
42	Carroll.....	397.30		214.27	611.57	234.70
43	Decorah.....					1,101.01
44	Albia.....					
45	Marion.....	907.30		1,125.94	2,043.24	74.21
46	West Des Moines.....	332.68		513.72	846.40	
47	Glenwood.....					
48	Missouri Valley.....					
49	Storm Lake.....	28.45	64.21	92.06	185.32	
50	Iowa Falls.....	109.98		106.31	207.29	
51	Eagle Grove.....	18.00	137.70		155.60	
52	Algona.....	1,199.13			1,199.13	
53	Denison.....					
54	Mt. Pleasant.....					
55	Independence.....			47.24	47.24	

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1939—Continued

Street Department									Number 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			
\$ 18,310.78	\$ 5,698.96	\$ 63,579.06	\$831,527.81	\$265,835.65	\$271,784.56	\$537,620.21	\$104,673.46	\$33,181.24	
7,530.94		32,635.06	151,428.06	100,962.72	136,936.74	237,899.46			1
			80,821.83	24,084.52	10,049.13	34,133.65	37,219.86	5,900.75	2
	694.72	1,727.63	67,121.34	2,399.05	1,825.32	4,224.37	2,875.73		3
711.40	214.80	4,772.82	53,549.89	34,509.49	11,894.97	46,404.46	6,095.48	4,897.25	4
	171.13	667.31	48,805.52	7,393.17	21,977.01	29,370.18	3,109.87	1,864.39	5
	89.40	3,712.90	26,694.56	8,834.83	2,025.32	10,860.15	4,629.31	1,368.60	6
			39,326.00	4,676.02		4,676.02			7
	214.96	944.96	27,484.05	6,063.50	16,843.12	22,906.62	2,629.37	391.59	8
91.86	183.38	825.24	22,251.57	1,485.35	14.65	1,500.00	4,900.69	2,502.41	9
		524.48	23,000.00	6,889.46	9,587.19	16,476.65	144.53	1,415.89	10
2,629.13	561.19	3,190.32	20,190.16	5,345.04	2,407.36	7,752.40	788.70	1,397.42	11
329.86		350.11	18,973.38	3,083.59	891.54	3,975.13	3,970.92	666.24	12
					11,369.45	11,369.45	1,502.35		13
				7,845.50	2,128.93	9,974.43			14
1,130.92	90.69	1,221.61	13,400.00	978.10	983.01	1,961.11			15
329.45	1.00	482.65	14,511.33	3,666.37	115.76	3,782.13			16
			8,570.79	1,573.00	76.47	1,649.47			17
12.30	16.80	108.33	7,368.15	3,151.70	370.39	3,522.09	1,952.77	331.18	18
680.00	864.27	1,969.27	8,201.10	1,608.60		1,608.60	876.40	275.50	19
	161.10	161.10					919.55	1,229.60	20
		202.25	7,588.24	3,126.53	970.27	4,096.80	807.39	502.00	21
	38.25	38.25	5,736.82	1,476.47	1,957.05	3,433.52			22
			3,833.39	1,597.82	447.58	2,045.40	222.60		23
			6,459.16	1,956.50	227.42	2,183.92			24
109.01		114.41	3,938.20					473.49	25
	63.82	567.60					537.93	1,134.20	26
	4.50	20.83					512.29	174.60	27
			2,944.23	1,411.52	174.82	1,586.34			28
		190.06	5,051.83	770.21	463.17	1,233.38	802.44	256.36	29
	266.69	700.36	4,146.75	864.26	251.61	1,115.87	1,209.65	172.14	30
		57.10	5,095.02	505.26	1,544.61	2,049.87	357.59	177.78	31
			3,955.09	1,841.38	1,929.09	3,770.47	1,295.03		32
374.05	635.55	1,111.37		210.85	13.80	224.65	311.70	26.56	33
			2,505.00	90.00		90.00	238.25		34
	9.75	117.40	3,344.35	789.60	145.25	934.85	2,066.25	355.30	35
	9.60	9.60	4,518.81		95.77	95.77	102.10	132.78	36
			4,323.16	654.70	4,105.20	4,759.90	331.36	162.60	37
				877.91	5,842.83	6,720.74	636.98	231.75	38
			3,866.88	608.01	45.55	653.56	87.50		39
			4,174.59	1,167.16	665.83	1,832.99	1,016.82		40
	313.64	313.64	3,182.40	374.20		374.20			41
13.13	55.83	82.96	4,242.06	628.25	12.55	640.80	1,080.08	193.70	42
		167.90	5,347.69	1,690.48	2,502.69	4,202.17	983.27	158.78	43
	33.01	33.01	3,326.69				731.18	68.65	44
		50.78	4,105.08	48.80		48.80	138.80	140.70	45
	20.34	44.14	2,113.00				150.60	78.60	46
1,498.19	33.58	1,762.22	1,591.20	299.40	1,160.03	1,459.43	8.40		47
			2,880.01	307.60	344.72	652.32	304.59	113.92	48
		72.35	4,920.17	943.44		943.44	917.53	246.60	49
	146.34	149.64	4,252.87	307.20	698.60	1,005.80	1,144.21	492.33	50
105.00		190.45	4,505.56	92.26	13.35	105.61	155.77	28.95	51
				44.66		44.66	507.64		52
							400.15		53
				2,234.42	2,617.77	4,852.19		750.94	54
16.05		29.00		183.25	2,100.25	2,283.50	325.56	380.61	55

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Street Department					
		Street Paving				Total bridges	Salaries and wages
		Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving		
56	Waverly	310.00			310.00		
57	Maquoketa						28.20
58	Anamosa						
59	Indianola						
60	Hampton	184.58	128.20		312.78	87.82	
61	Jefferson	537.60	791.58		1,329.18		17.60
62	Manchester	169.95			169.95	3.80	23.50
63	Pella						
64	Vinton	253.43		9.50	262.93		51.65
65	Sheldon						
66	Belle Plaine			160.51	160.51		
67	Eldora		478.57		478.57		
68	Harlan	174.00		831.73	1,005.73		
69	Nevada						
70	Clear Lake						
71	Cresco	397.92		557.88	955.80		
72	Osage						
73	Winterset						
74	Emmetsburg						
75	Osceola		560.00		560.00		
76	Sac City						
77	Bettendorf						
78	Tama	21.05			21.05		
79	Clarion			117.40	117.40		95.76
80	Onawa						
81	Waukon	30.00		26.16	56.16		37.15
82	Hawarden						
83	New Hampton						
84	Sigourney	76.20		649.34	725.54	94.24	
85	Monticello	186.55		37.47	224.02		27.25
86	Audubon					21.00	127.35
87	Humboldt			21.34	21.34		8.15
88	Bloomfield	1,202.87		26,945.10	28,147.97		
89	Rock Rapids	297.61			297.61		
90	Colfax					34.97	19.83
91	Ida Grove	1,066.05		750.24	1,816.29		73.58
92	Marengo			32.24	32.24		
93	Tipton	277.19		132.00	409.19		
94	Rockwell City			281.83	281.83		
95	Bedford						
96	Madrid			8.65	8.65	1,540.43	
97	West Union			76.80	76.80		142.85
98	Dyersville						52.65
99	De Witt						7.00
100	Villisca	121.48	790.32		911.80	172.59	
101	Corning						
102	Forest City			115.38	115.38		52.72
103	Lake City	30.50			30.50		
104	Leon			43.04	43.04		
105	Hamburg			144.53	144.53		
106	Mystic						
107	Toledo		202.31		202.31	184.64	
108	Eldon	1.60		163.50	165.10		
109	Stuart						
110	Seymour						

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1939—Continued

Street Department									Number 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			
	50.31	50.31		515.00	683.54	1,198.54	340.70		56
		28.20		284.55	392.67	677.22	310.50	536.82	57
	90.80	90.80	1,860.48						58
									59
			3,407.75	828.94	203.21	1,032.15	938.86	138.10	60
204.15		221.75	2,998.80	34.20	261.92	296.12	1,108.80	414.60	61
		23.50	3,143.03	378.43	419.35	797.78	352.62	46.81	62
				188.02		188.02	114.05		63
	49.34	100.99		2,076.72	53.30	2,130.02	423.32	262.22	64
			2,912.12	960.00	23.10	983.10	61.80		65
			3,462.18				109.40		66
			2,228.38	595.08	917.00	1,512.08	583.49	62.05	67
	158.02	158.02		1,333.65	293.52	1,627.17	317.70	67.60	68
			2,429.49				375.32	74.22	69
			3,998.01	121.60	170.96	292.56	907.85	223.35	70
			3,346.42		868.87	868.87	2,008.74	127.50	71
			3,614.65	576.84		576.84	573.98	55.16	72
							277.30	83.99	73
			2,620.80	485.81	97.80	583.61	189.27		74
			2,203.20		778.33	778.33			75
			3,162.87						76
			4,012.56	449.84	906.47	1,446.31		229.50	77
162.68		162.68	1,889.85	679.97	178.66	858.63	63.60		78
30.49		126.16	2,829.01	219.29	624.97	844.26	770.18	243.15	79
							26.20	47.00	80
43.83	27.75	108.73	1,837.26	297.96		297.96	396.59	152.38	81
							227.41	66.43	82
							961.50		83
			2,177.37				18.20	35.85	84
69.03		96.28	1,979.03	454.60	553.01	1,007.61	121.90	91.50	85
	182.75	310.10	2,064.36				222.00	40.00	86
		8.15	2,099.16	142.86	356.48	499.34	540.86	174.00	87
				567.23	3,349.99	3,917.22			88
				373.30	144.00	517.30	298.45	222.90	89
	31.09	50.92	1,535.64				48.00		90
80.97		154.55	2,040.00	150.60		150.60	370.69	223.64	91
			1,282.90				3.50	43.50	92
1,370.08	1.60	1,371.68		703.20	31.19	734.39		49.43	93
			2,142.00				321.08		94
			1,355.38	98.18	157.47	255.65	271.42	90.50	95
			1,562.44	102.50		102.50	113.54	4.00	96
	134.00	276.85	1,751.76				343.97	71.85	97
		52.65	2,517.79				482.88		98
	8.52	15.52	1,867.42	786.80	218.47	1,005.27	35.00	212.80	99
83.40		83.40	1,401.73	281.61	202.27	483.89	95.26	38.98	100
			1,840.01	736.35	383.66	1,120.01			101
134.18	70.44	257.34	1,494.73	326.99	98.08	425.07	306.11	54.60	102
			1,652.40	32.20	595.55	627.75	28.61	14.45	103
81.76		81.76	1,464.13	454.90	264.57	719.47	12.60		104
364.72		364.72	1,618.15	543.47	52.58	596.05	56.50		105
			459.00				7.20		106
15.00		15.00	1,619.57	145.00	161.96	306.96	254.75	169.30	107
				248.80	406.60	655.40	79.20	118.90	108
							203.37		109
109.29		109.29			18.84	18.84			110

TABLE NO. 2—CITIES—EXPENDITURES FOR THE YEAR
ENDING MARCH 31, 1939

Number in order of population	Cities	Street Department				
		Miscellaneous				Grand total street department
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
	Grand Total.....	\$ 67,515.04	\$ 27,028.39	\$ 54,570.37	\$149,124.00	\$3,876,947.75
1	Des Moines.....		7,892.42		7,892.42	907,431.17
2	Sioux City.....	10,845.25		1,017.75	11,863.00	408,169.08
3	Davenport.....					184,928.32
4	Cedar Rapids.....	8,421.43	2,417.67	600.00	11,439.10	228,881.63
5	Waterloo.....					160,282.19
6	Council Bluffs.....	10,108.25	146.62	1,464.16	11,719.03	88,029.67
7	Dubuque.....	14,309.15	6,139.57	10,229.35	30,708.04	129,308.02
8	Ottumwa.....					133,774.88
9	Burlington.....	2,365.48		716.34	4,081.72	71,372.30
10	Clinton.....	5,397.77		17,906.17	23,303.94	99,558.40
11	Mason City.....					108,757.80
12	Ft. Dodge.....					62,684.85
13	Marshalltown.....			1.43	1.43	39,005.17
14	Muscatine.....					33,754.97
15	Iowa City.....			194.86	194.86	45,338.56
16	Keokuk.....	991.73		160.00	1,151.73	48,879.03
17	Ft. Madison.....			1,130.37	1,130.37	16,800.01
18	Boone.....					39,159.35
19	Newton.....	926.97			926.97	125,008.29
20	Ames.....	182.80			182.80	35,857.52
21	Oskaloosa.....					71,332.86
22	Creston.....					16,674.53
23	Centerville.....					11,615.32
24	Charles City.....					32,375.74
25	Oelwein.....					13,428.38
26	Cedar Falls.....					30,308.81
27	Webster City.....	696.92		434.23	1,131.15	13,809.65
28	Fairfield.....					14,470.30
29	Shenandoah.....	1,433.59			1,433.59	16,771.35
30	Cherokee.....	84.93			84.93	12,742.59
31	Perry.....					22,287.81
32	Red Oak.....					16,357.82
33	Atlantic.....					10,215.85
34	Chariton.....	2,086.08		262.77	2,448.85	9,359.64
35	Spencer.....					12,641.90
36	Clarinda.....			885.54	885.54	11,545.83
37	Grinnell.....					17,680.62
38	Estherville.....	393.18		511.67	904.85	16,562.90
39	Washington.....		893.78	422.70	1,316.48	14,867.75
40	Le Mars.....					13,366.57
41	Knoxville.....			2,321.68	2,321.68	20,246.37
42	Carroll.....			2,159.71	2,159.71	13,422.52
43	Decorah.....					23,645.64
44	Albia.....	1,101.30	1,310.68	590.95	3,002.93	10,594.43
45	Marion.....	227.62		134.64	462.26	12,973.98
46	West Des Moines.....					6,094.36
47	Glenwood.....					6,750.80
48	Missouri Valley.....					6,553.60
49	Storm Lake.....			92.66	92.66	16,644.06
50	Iowa Falls.....	698.35			698.35	13,873.02
51	Eagle Grove.....					9,001.54
52	Algona.....					16,752.47
53	Denison.....			557.89	557.89	7,425.48
54	Mt. Pleasant.....	26.08	2.04		28.12	9,635.91
55	Independence.....					13,302.67

TABLE NO. 2—CITIES—EXPENDITURES FOR THE YEAR
ENDING MARCH 31, 1939—Continued

Number in order of population	Cities	Street Department				
		Miscellaneous				Grand total street de- partment
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
56	Waverly	540.00		124.75	664.75	11,159.65
57	Maquoketa					8,995.29
58	Anamosa					5,684.91
59	Indianola					5,997.84
60	Hampton					8,495.34
61	Jefferson			5.68	5.68	11,474.46
62	Manchester					7,070.37
63	Pella					3,712.90
64	Vinton					11,271.51
65	Sheldon					8,115.45
66	Belle Plaine					8,241.76
67	Eldora	295.15		255.28	550.43	7,198.61
68	Harlan			192.82	192.82	6,247.52
69	Nevada			31.68	31.68	7,869.36
70	Clear Lake					8,899.53
71	Cresco					12,317.97
72	Osage					8,691.43
73	Winterset					6,680.37
74	Emmetsburg			341.47	341.47	9,146.65
75	Osceola			3,428.92	3,428.92	8,850.46
76	Sac City					9,181.03
77	Bettendorf			1,753.57	1,753.57	15,491.13
78	Tama					7,132.03
79	Clarion			376.56	376.56	10,169.97
80	Onawa	64.55			64.55	3,621.17
81	Waukon					7,874.06
82	Hawarden	312.90	1,404.85	136.61	1,854.36	6,558.65
83	New Hampton					3,775.31
84	Sigourney					6,023.94
85	Monticello					5,443.70
86	Audubon					6,936.88
87	Humboldt			74.69	74.69	6,807.76
88	Bloomfield	229.18		2,211.31	2,440.49	43,940.78
89	Rock Rapids	1,306.05	91.87	2,329.83	3,727.75	10,726.45
90	Colfax	13.05			13.05	2,919.41
91	Ida Grove			69.33	69.33	7,583.64
92	Marengo					4,730.29
93	Tipton		855.10	200.97	1,056.07	5,924.58
94	Rockwell City					8,552.83
95	Bedford					3,355.41
96	Madrid			299.14	299.14	4,236.92
97	West Union					5,246.95
98	Dyersville	1,974.40		411.47	2,385.87	9,651.42
99	De Witt					4,887.08
100	Villisca		40.30	269.03	309.33	4,316.28
101	Corning					5,551.52
102	Forest City	142.20			142.20	4,865.14
103	Lake City			41.64	41.64	2,721.59
104	Leon	226.79			226.79	3,851.78
105	Hamburg			41.05	41.05	5,187.86
106	Mystic					1,717.94
107	Toledo					5,097.10
108	Eldon					4,221.62
109	Stuart	845.00	5,764.01		6,609.01	8,982.58
110	Seymour		83.48		83.48	296.29

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries			
		Water Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works
	Grand Total.....	\$ 921,025.42	\$1,861,454.32	\$1,341,716.76	\$3,624,196.50
1	Des Moines.....				
2	Sioux City.....	125,088.32	145,497.40	80,604.20	351,189.92
3	Davenport.....				
4	Cedar Rapids.....	68,512.03	49,775.34	60,660.79	178,948.16
5	Waterloo.....	32,841.52	60,277.88	66,156.99	159,276.39
6	Council Bluffs.....	89,879.39	4,791.41	74,893.56	169,564.36
7	Dubuque.....	40,653.61	39,053.11	57,840.39	143,547.11
8	Ottumwa.....	9,538.14	170,241.08	53,273.75	233,052.97
9	Burlington.....			20,005.00	20,005.00
10	Clinton.....				
11	Mason City.....	35,934.30	80,084.28	39,538.73	155,557.31
12	Ft. Dodge.....	42,488.02	39,821.47	18,754.90	101,064.99
13	Marshalltown.....	21,933.30	19,903.88	45,991.02	87,828.20
14	Muscatine.....	18,555.21	9,119.22	40,985.77	68,660.20
15	Iowa City.....				
16	Keokuk.....	28,968.40	263,294.47	259,932.95	552,195.82
17	Ft. Madison.....				
18	Boone.....	23,036.69	115,805.38	18,057.20	156,899.27
19	Newton.....	15,373.49	10,179.83	13,981.68	39,535.00
20	Ames.....	25,603.25		38,989.05	64,592.30
21	Oskaloosa.....	10,378.26	4,260.31	19,416.01	34,054.58
22	Creston.....	16,976.22	44,747.11	25,280.32	87,003.65
23	Centerville.....			3,840.99	3,840.99
24	Charles City.....	7,665.77	14,547.45	11,648.47	33,861.69
25	Oelwein.....	8,945.87	651.98	9,722.51	19,320.36
26	Cedar Falls.....	11,488.89	6,994.67	16,547.17	35,030.73
27	Webster City.....	9,101.49	8,204.88	3,827.30	21,133.67
28	Fairfield.....	14,792.82	11,593.33	1,305.60	27,691.75
29	Shenandoah.....	9,038.31	13,971.63	3,979.76	26,989.70
30	Cherokee.....	3,400.64		5,731.21	9,131.85
31	Perry.....	8,027.14	12,897.22	11,541.98	32,466.34
32	Red Oak.....	6,603.09	16,876.87		23,479.96
33	Atlantic.....	7,249.94	5,220.65	7,971.87	20,442.46
34	Chariton.....	6,422.14	16,608.20	6,111.30	29,141.64
35	Spencer.....	1,985.78	5,514.33	7,441.16	14,941.27
36	Clarinda.....	3,748.30	1,156.10	7,228.75	12,133.15
37	Grinnell.....	6,718.62	10,807.36	5,621.07	23,147.05
38	Estherville.....	5,148.13	7,528.56	10,305.33	22,982.02
39	Washington.....	6,510.11	1,014.84	7,667.65	15,192.60
40	Le Mars.....		3,369.70		3,369.70
41	Knoxville.....	7,230.10	8,969.06	12,103.54	28,302.70
42	Carroll.....	8,656.81	3,132.46	8,223.96	20,013.23
43	Decorah.....	2,131.97	336.75	5,517.47	7,986.19
44	Albia.....	5,702.98		7,768.28	13,471.26
45	Marion.....				
46	West Des Moines.....	2,501.84	777.01	3,840.18	7,119.03
47	Glenwood.....	1,540.72	4,046.03	620.64	6,207.39
48	Missouri Valley.....	2,835.76	200.00	5,898.37	8,934.13
49	Storm Lake.....	6,008.65	16,462.93	40.10	22,511.68
50	Iowa Falls.....	3,776.08	1,485.21	7,017.60	12,278.89
51	Eagle Grove.....	4,356.29	5,045.22	2,051.57	11,453.08
52	Algona.....	7,182.48	7,404.44	8,369.64	22,956.56
53	Denison.....	1,957.28	561.90	8,052.12	10,571.30
54	Mt. Pleasant.....	2,697.15	1,115.31	4,911.54	8,724.00
55	Independence.....	3,398.65	1,006.25	2,585.39	6,990.29

FOR YEAR ENDING MARCH 31, 1939—Continued

Municipal Industries								Number 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	
\$570,961.89	\$1,007,736.98	\$ 972,626.43	\$2,551,325.30	\$ 55,023.11	\$ 79,868.46	\$ 96,812.93	\$231,704.50	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
87,267.39	929.53 163,493.13	11,904.69	12,834.22 250,790.52					13
								14
								15
								16
								17
								18
57,166.78		187,720.83	244,887.61	18,100.25	3,235.75	26,928.51	48,273.51	19
								20
								21
								22
								23
								24
								25
39,830.03	44,962.60	55,131.65	139,924.28	16,029.08	4,767.05	19,504.67	40,300.80	26
35,817.63	77,794.67	43,375.30	156,987.60	8,389.54	183.83	9,407.26	17,980.63	27
								28
								29
								30
								31
								32
28,201.38	74,838.15	11,747.92	114,787.45					33
								34
33,002.02	8,992.70	58,689.64	100,684.36	485.99		22,399.06	22,885.05	35
								36
								37
24,636.28	51,214.12	45,523.60	121,374.00	7,738.48	7,002.11	7,975.13	22,715.72	38
	4,174.59		4,174.59		2,231.28		2,231.28	39
								40
								41
								42
								43
								44
								45
								46
								47
								48
								49
								50
								51
21,592.55	75,701.92	45,800.39	143,094.86					52
19,602.29	17,235.43	33,433.26	70,270.98					53
13,679.85	11,032.05	23,683.23	48,395.13					54
14,433.76	12,966.48	16,926.47	44,326.71					55

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries			
		Water Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works
56	Waverly	5,762.65	4,328.61	14,600.00	24,691.26
57	Maquoketa	3,471.90	1,676.56	3,152.63	8,301.09
58	Anamosa	2,558.20	96.11	3,925.24	6,579.55
59	Indianola	3,321.30	2,204.83	4,473.29	9,999.42
60	Hampton	2,392.67	1,868.90	3,881.16	8,142.82
61	Jefferson	1,969.10	66.37	4,924.32	6,959.79
62	Manchester	3,232.78	1,433.60	4,947.57	9,613.95
63	Pella	3,318.80	4,442.42	5,757.89	13,519.11
64	Vinton	3,061.60	2,659.49	10,124.89	15,845.98
65	Sheldon	2,830.33	2,073.53	3,517.37	8,421.23
66	Belle Plaine	3,690.09		1,574.90	5,264.99
67	Eldora	3,574.12	1,371.71	4,551.36	9,497.19
68	Harlan	4,541.80	1,851.52	8,711.69	15,105.01
69	Nevada	3,146.00	3,952.94	4,580.10	11,679.04
70	Clear Lake	4,675.15	6,854.79	3,022.25	14,552.19
71	Cresco	2,685.95	1,177.00	4,866.85	8,729.80
72	Osage	3,174.41		8,165.64	11,340.05
73	Winterset	2,133.80	5,465.62	1,810.18	9,409.60
74	Emmetsburg	2,855.65	1,980.10	2,802.69	7,638.44
75	Osceola	1,740.00	8,989.06	992.46	11,721.52
76	Sac City	1,550.84	1,526.25	3,228.67	6,305.76
77	Bettendorf				
78	Tama	842.45		4,676.25	5,518.70
79	Clarion	3,288.87	1,704.89	4,923.80	9,917.56
80	Onawa	4,154.70	725.04	4,284.94	9,174.68
81	Waukon	3,060.62	3,088.43	3,908.33	10,057.38
82	Hawarden	558.30		377.88	936.18
83	New Hampton	1,178.46	1,679.96	834.00	3,692.42
84	Sigourney	1,620.00	4,500.00	3,578.58	9,698.58
85	Monticello	1,550.40	1,215.98	3,195.23	5,961.61
86	Audubon	2,188.45	1,171.19	3,142.90	6,502.54
87	Humboldt	3,236.51	7,997.99	185.88	11,420.38
88	Bloomfield	1,805.81		3,948.93	5,814.74
89	Rock Rapids	2,337.00	3,708.08	405.71	6,451.69
90	Colfax	1,455.50		2,326.12	3,781.62
91	Ida Grove	2,693.24	1,805.63	6.30	4,505.17
92	Marengo	3,515.18	936.51	174.00	4,625.69
93	Tipton	3,180.87		7,405.72	10,586.59
94	Rockwell City	1,800.09	3,500.00	5,329.80	10,629.89
95	Bedford	2,086.06		4,348.77	6,434.83
96	Madrid	1,296.38	5,068.65	998.72	7,363.75
97	West Union	4,002.90	172.00	1,656.04	5,830.94
98	Dyersville	1,420.57	1,042.11	1,271.21	3,733.89
99	De Witt	3,492.53	2,702.07	2,017.68	8,212.28
100	Villisca	1,408.08	1,570.93	1,653.28	4,632.29
101	Corning	2,844.47	480.76	3,545.46	6,870.69
102	Forest City	2,061.92	1,138.19	2,159.87	5,359.98
103	Lake City	1,674.00	5,256.96	989.49	7,920.45
104	Leon	2,075.91	820.96	8,081.29	10,977.56
105	Hamburg	1,464.30	3,082.64	27,502.72	32,049.66
106	Mystic				
107	Toledo	1,638.25	3,285.74	2,326.64	7,250.63
108	Eldon	768.05	1,142.11	759.46	2,669.62
109	Stuart	1,993.95	2,645.86	295.78	4,875.59
110	Seymour		2,629.24		2,629.24

67

Municipal Industries								Number 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	
16,601.37	25,728.58	168,872.01	211,201.96					56
16,490.24	17,800.07	15,167.06	49,457.37					57
								58
10,398.00	70,789.77	21,620.95	102,808.72					59
								60
								61
16,338.30	32,016.10	15,403.04	63,757.44					62
11,916.21	2,166.89	16,643.93	30,727.03					63
								64
								65
								66
15,696.13	8,880.72	30,301.67	54,878.52					67
								68
								69
								70
								71
11,680.12	55,291.06	33,884.06	100,855.24					72
				651.97	56,242.88	5,154.66	62,049.51	73
								74
								75
								76
								77
								78
9,834.15	775.50	15,066.04	25,675.69					79
12,746.16	2,250.91	24,512.92	39,509.99					80
9,403.26	31,845.42	1,457.34	42,706.02					81
								82
								83
								84
								85
11,529.81	31,277.66	23,519.80	66,327.27					86
16,413.87	28,144.14	1,943.22	46,501.23	3,618.80	6,205.56	5,443.64	16,268.00	87
								88
								89
6,779.80	6,675.14	27,171.51	40,626.45					90
								91
								92
								93
								94
								95
								96
								97
								98
7,162.97	12,575.29	12,893.93	32,632.19					99
8,853.25	5,822.74	11,183.23	25,859.22					100
	106,460.02		106,460.02					101
								102
								103
								104
								105
								106
								107
2,749.55	1,110.18	12,914.61	16,774.34					108
5,918.74	13,022.22	5,935.23	24,876.19					109
5,220.00	11,769.20	198.90	17,188.10					110

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries					
		Markets and Public Scales				Docks, Wharves	
		Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales	Salaries and wages	Betterment or outlay
	Grand Total.....	\$ 27,597.14	\$ 3,237.75	\$ 8,631.62	\$ 39,466.51	\$ 16,047.30	\$ 14,681.71
1	Des Moines.....	10,997.75	31.97	5,274.20	16,303.92		
2	Sioux City.....	2,910.00		827.20	3,737.20		
3	Davenport.....					4,951.02	
4	Cedar Rapids.....	585.00	1,935.47	66.51	2,586.98		
5	Waterloo.....					4,676.50	5,581.79
6	Council Bluffs.....						
7	Dubuque.....	1,400.00		62.07	1,462.07	2,984.65	
8	Ottumwa.....						
9	Burlington.....	1,320.00		258.89	1,578.89		
10	Clinton.....						
11	Mason City.....	900.00	176.03	257.74	1,333.77		
12	Ft. Dodge.....	608.80		41.81	650.61		
13	Marshalltown.....	240.00			240.00		
14	Muscatine.....	1,384.38	1,094.28	615.28	3,093.94	3,020.52	81.83
15	Iowa City.....	690.00		71.42	761.42		
16	Keokuk.....	2,179.00		214.64	2,393.64		
17	Ft. Madison.....					385.21	9,018.18
18	Boone.....						
19	Newton.....						
20	Ames.....						
21	Oskaloosa.....						
22	Creston.....						
23	Centerville.....			50.02	50.02		
24	Charles City.....						
25	Oelwein.....						
26	Cedar Falls.....						
27	Webster City.....	1,158.50		204.94	1,363.44		
28	Fairfield.....						
29	Shenandoah.....						
30	Cherokee.....						
31	Perry.....						
32	Red Oak.....						
33	Atlantic.....						
34	Chariton.....						
35	Spencer.....	1,224.00		126.58	1,350.58		
36	Clarinda.....	165.00		43.17	208.17		
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.....						
52	Algona.....						
53	Denison.....						
54	Mt. Pleasant.....	300.00			300.00		
55	Independence.....						

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries					
		Markets and Public Scales				Docks, Wharves	
		Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales	Salaries and wages	Betterment or outlay
56	Waverly						
57	Maquoketa			28.49	28.49		
58	Anamosa						
59	Indianola						
60	Hampton						
61	Jefferson						
62	Manchester						
63	Pella						
64	Vinton						
65	Sheldon						
66	Belle Plaine						
67	Eldora						
68	Harlan						
69	Nevada						
70	Clear Lake					28.74	
71	Cresco						
72	Osage						
73	Winterset						
74	Emmetsburg						
75	Osceola						
76	Sac City						
77	Bettendorf						
78	Tama						
79	Clarion						
80	Onawa						
81	Waukon	1,277.81		446.01	1,723.82		
82	Hawarden						
83	New Hampton						
84	Sigourney						
85	Monticello						
86	Audubon						
87	Humboldt						
88	Bloomfield	124.25			124.25		
89	Rock Rapids						
90	Colfax						
91	Ida Grove						
92	Marengo						
93	Tipton						
94	Rockwell City						
95	Bedford						
96	Madrid						
97	West Union						
98	Dyersville	222.65		42.65	265.30		
99	De Witt						
100	Villisca						
101	Corning						
102	Forest City						
103	Lake City						
104	Leon						
105	Hamburg						
106	Mystic						
107	Toledo						
108	Eldon						
109	Stuart						
110	Seymour						

TABLE NO. 2—CITIES—EXPENDITURES

Number	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	\$411,327.39	\$184,545.20	\$318,418.69	\$914,291.23	\$378,214.70	\$117,933.31
1	Des Moines	108,922.92	31,439.61	107,451.71	247,814.24	77,564.08	11,648.00
2	Sioux City	40,618.12		24,667.52	65,285.64	39,722.78	
3	Davenport	48,252.99	7,438.04	41,282.24	96,973.27	27,371.14	
4	Cedar Rapids	31,552.27	3,100.69	6,275.93	40,928.89	22,081.16	7,370.25
5	Waterloo	18,361.23	28,069.95	1,791.21	48,162.39	23,263.18	8,203.98
6	Council Bluffs	18,895.17	5,232.36	9,399.10	33,526.63	15,578.36	9,346.23
7	Dubuque	16,289.02	588.00	14,583.27	31,460.29	15,068.73	20,518.56
8	Ottumwa	8,118.53	367.16	10,205.16	18,690.85		
9	Burlington	9,984.96	2,436.39	6,081.36	18,502.71	11,054.42	4,047.63
10	Clinton	14,699.78	17,786.78	3,715.79	36,202.35	10,479.40	3,774.92
11	Mason City	3,840.80	2,320.98	920.85	7,082.63	14,349.53	245.55
12	Ft. Dodge	5,645.78	2,770.93	2,307.87	10,724.58	9,129.59	8,514.67
13	Marshalltown	5,865.80	1,659.00	2,937.82	10,462.62	7,294.06	
14	Muscatine	5,305.43	1,190.04	654.19	7,149.66	6,005.00	3,611.62
15	Iowa City			7,891.27	7,891.27		
16	Keokuk	5,771.95	1,296.00	2,270.11	9,338.06		
17	Ft. Madison	920.17	25.96	171.53	1,117.66	4,818.10	1,679.66
18	Boone	2,185.07		2,338.04	4,523.11	4,491.98	1,129.08
19	Newton			8,257.39	8,257.39		
20	Ames			2,332.83	2,332.83		6,597.20
21	Oskaloosa	3,168.81	934.46	2,325.55	6,428.82	5,493.27	1,589.05
22	Creston	1,376.78	1,149.02	1,814.79	4,340.59	1,372.26	1,151.88
23	Centerville	1,894.55		9,096.85	10,991.40	2,162.50	
24	Charles City			2,521.78	2,521.78		
25	Oelwein	1,709.92	869.13	384.11	2,963.16	2,515.34	1,345.53
26	Cedar Falls	5,315.44	789.25	2,535.23	8,639.92	2,885.50	1,428.58
27	Webster City	1,400.59	12.50	760.55	2,173.64		
28	Fairfield			1,891.91	1,891.91		
29	Shenandoah	1,296.40	37.00	296.82	1,630.82	3,304.13	1,308.03
30	Cherokee	887.07	964.18	987.84	2,839.09	2,595.00	
31	Perry	1,733.65	528.74	130.77	2,393.16	1,955.00	876.00
32	Red Oak	1,613.48	3,071.78	798.46	5,483.72	1,886.96	940.38
33	Atlantic	1,657.49	3,086.08	1,940.49	6,684.06	1,343.00	
34	Chariton	678.59		213.18	891.77	1,122.90	1,385.61
35	Spencer	1,416.21	18,528.80	909.21	20,854.22	2,347.39	2,092.63
36	Clarinda	473.21		88.69	561.90	2,617.50	
37	Grinnell	960.20	263.50	717.12	1,940.82	3,169.54	1,773.95
38	Estherville	2,378.83		284.93	2,663.76	1,932.91	
39	Washington	1,247.71		292.99	1,540.70	1,690.40	1,118.60
40	Le Mars			6,293.33	6,293.33		
41	Knoxville	3,135.89	6,718.81	1,456.37	11,310.98	1,020.00	500.66
42	Carroll	986.20	43.61	154.76	1,184.57	1,779.15	847.54
43	Decorah	2,192.65	1,657.74	3,355.32	7,205.71		
44	Albia	11.25		402.95	414.20	1,915.00	
45	Marion			1,301.98	1,301.98		
46	West Des Moines			111.69	111.69		
47	Glenwood			145.09	145.09		
48	Missouri Valley	400.01		57.47	468.48	1,341.00	501.11
49	Storm Lake	1,275.51	250.91	393.70	1,920.12	2,508.45	1,184.75
50	Iowa Falls	1,528.26	562.80	5.72	2,096.78	2,060.00	133.71
51	Eagle Grove	838.09	1,234.84	24.42	2,097.35	1,020.35	873.43
52	Algona	735.13	19.20	3,221.42	3,975.85		
53	Denison			2,009.17	2,009.17		
54	Mt. Pleasant	1,778.81	6,000.00	483.40	8,262.21	1,200.00	773.44
55	Independence	788.38	227.78	49.31	1,065.47	1,083.75	462.47

FOR YEAR ENDING MARCH 31, 1939—Continued

Municipal Industries								Number in order of population
Library		Total band	Miscellaneous				Grand total of municipal industries	
Miscellaneous	Total library		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		
\$262,065.39	\$758,213.40	\$103,815.15	\$115,010.93	\$137,586.90	\$199,243.84	\$451,841.67	\$9,288,488.37	
13,603.80	102,815.88		17,018.89	648.25	5,800.87	23,468.01	453,702.76	1
28,317.97	68,040.75	6,500.77	950.00	32,875.44	5,510.81	39,336.25	546,760.34	2
16,943.48	44,314.62		16,480.90	3,177.50	23,980.71	43,639.11	194,224.99	3
8,786.72	38,238.13		14,094.47	4,891.19	21,946.20	40,931.86	301,634.02	4
6,260.99	37,668.15	3,000.00	4,806.44	2,078.34	920.93	7,805.71	269,011.71	5
919.82	25,844.41		70.01	57.85	257.35	385.21	229,320.61	6
6,381.64	41,068.93		10,191.12		7,003.02	17,194.14	250,915.96	7
13,638.02	13,638.02	5,128.64			33,253.15	33,253.15	303,763.63	8
4,183.52	19,285.57	4,804.71	24,386.70	9,414.20	14,506.12	48,307.02	112,483.90	9
4,429.49	18,683.81						55,234.00	10
11,656.41	26,251.49	6,020.66	1,320.00		819.34	2,139.34	198,385.20	11
	17,644.26	7,452.15		176.93	7,612.49	7,789.42	145,326.01	12
8,881.21	16,175.27	2,907.97	1,345.00		5,277.68	6,622.68	137,070.96	13
2,393.81	12,610.43				6,524.52	6,524.52	365,540.17	14
16,086.00	16,086.00		11,143.97	17,587.53	9,285.61	38,017.11	68,673.13	15
							572,316.97	16
1,551.68	8,049.44	2,919.49	91.50	2,646.60	9,537.80	12,275.90	38,605.49	17
2,400.26	8,021.32		1,247.71	170.87	1,535.11	2,953.69	178,162.80	18
8,277.98	8,277.98	3,379.46					132,456.72	19
8,377.40	14,974.60	2,659.40	953.72		642.52	1,596.24	367,708.63	20
1,193.25	8,275.57	3,267.16			1,897.14	1,897.14	53,923.27	21
1,495.90	4,020.04						100,887.59	22
1,944.54	4,107.04	1,634.80			44.84	44.84	21,169.09	23
5,940.36	5,940.36	168.50			395.00	395.00	49,609.63	24
698.95	4,559.82						31,467.89	25
900.04	5,214.12	4,177.17	3,357.08	28,467.49	6,046.11	37,870.68	322,945.05	26
		844.50			2,744.31	2,744.31	207,420.69	27
4,645.18	4,645.18	3,100.00		560.48	13,207.21	13,767.69	51,450.09	28
885.40	5,497.56	1,519.58	1,065.12	2,214.56	289.23	3,568.91	44,704.94	29
3,144.11	5,739.11	777.00	164.40		389.35	553.75	22,251.60	30
716.16	3,547.16						42,979.14	31
1,080.23	3,907.57	1,340.45		3,694.78	977.53	4,672.31	51,542.98	32
2,000.44	3,343.44	1,273.00			850.23	850.23	147,380.64	33
820.75	3,329.26	819.37	1,570.00		350.00	1,920.00	40,218.63	34
816.43	5,256.45				142.26	142.26	204,368.08	35
2,186.00	4,803.50	1,200.00			410.12	410.12	71,856.98	36
501.32	5,444.81						38,078.80	37
1,217.63	3,150.54	1,008.48	1,353.74	18,469.00	3,407.21	23,229.95	197,658.42	38
555.20	3,364.20	1,501.81	369.74	284.63	801.47	1,455.84	23,805.67	39
2,681.84	2,681.84	1,439.70					20,190.44	40
551.98	2,072.64	629.21					45,766.37	41
566.56	3,193.25						27,677.88	42
3,561.16	3,561.16	1,212.26			1,507.61	1,507.61	21,472.93	43
1,064.16	2,979.16	615.00					22,503.69	44
1,983.56	1,983.56				164.60	164.60	5,971.49	45
							7,230.72	46
1,019.89	1,019.89	395.36					7,767.73	47
280.99	2,123.10	120.00					11,643.71	48
576.59	4,269.79	1,919.69					30,621.28	49
2,650.00	4,843.71	1,150.37					51,524.78	50
415.06	2,908.49	790.66					21,883.99	51
3,524.67	3,524.67	1,151.33					174,703.27	52
		325.00			294.54	294.54	83,470.99	53
878.66	2,852.10	1,965.60	1,457.14	443.21	544.57	2,444.92	82,922.71	54
82.04	1,628.26	828.93					54,839.06	55

TABLE NO. 2—CITIES—EXPENDITURES

Number 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	1,849.66	960.00	733.56	3,543.22	1,600.48	832.06
57	Maquoketa	516.18	3,442.61	440.26	4,399.05	1,580.00	3,587.18
58	Anamosa			.68	.68		
59	Indianola	928.95	180.00	341.42	1,450.37	2,601.00	
60	Hampton			1,634.22	1,634.22		
61	Jefferson	1,962.80	1,879.42	827.34	4,669.56	1,440.00	
62	Manchester			1,110.71	1,110.71		
63	Pella	2,773.80	443.94	402.23	3,619.97	1,288.88	850.18
64	Vinton	871.64	310.35	574.84	1,756.83	730.30	
65	Sheldon						
66	Belle Plaine	409.08	12.03	502.31	923.42	58.08	
67	Eldora			853.50	853.50		
68	Harlan	323.00	5,322.36	269.21	5,914.57	1,980.00	405.17
69	Nevada	163.58	2,152.07	55.49	2,371.14		
70	Clear Lake	515.00	29.35	138.40	682.75	1,447.87	476.73
71	Cresco	1,104.67	471.30		1,575.97	1,787.75	
72	Osage						
73	Winterset	1,128.45	1,048.03	38.43	2,214.91	1,765.00	
74	Emmetsburg			1,006.52	1,006.52		
75	Osceola						
76	Sac City	867.68	565.30	149.61	1,582.59	1,120.00	153.33
77	Bettendorf	60.00	3,160.52		3,220.52		
78	Tama	399.50		233.05	632.55	490.00	
79	Clarion	652.91		345.27	998.18		
80	Onawa		1,230.65	537.86	1,768.51	1,695.00	
81	Waukon	1,228.48	6,978.03	523.33	8,729.84	924.00	
82	Hawarden	655.82	224.61	232.56	1,112.99	732.00	282.24
83	New Hampton	1,384.92	1,537.68	92.30	3,014.90	1,358.50	662.94
84	Sigourney			262.82	262.82	780.00	
85	Monticello	584.35	394.39	44.00	1,022.74	1,356.00	457.41
86	Audubon	1,379.85	149.40	471.56	2,000.81	1,440.00	398.11
87	Humboldt	584.79	253.06		837.85	1,571.00	820.57
88	Bloomfield						
89	Rock Rapids	720.18	251.58	375.47	1,347.23	1,661.37	
90	Colfax	216.33		164.75	381.08		
91	Ida Grove	420.57		94.25	514.82		
92	Marengo		330.09	26.36	366.45	590.00	395.92
93	Tipton					1,889.64	296.09
94	Rockwell City			1,762.38	1,762.38		
95	Bedford	262.50	38.81	67.91	369.22	860.00	
96	Madrid			712.28	712.28	144.00	
97	West Union						
98	Dyersville						
99	De Witt						
100	Villisca	144.10	68.97	1.10	214.17		
101	Corning	228.60		45.98	274.58		
102	Forest City	215.35		174.72	390.07	902.00	
103	Lake City	115.60	20.00	17.88	153.48		
104	Leon						
105	Hamburg	191.57	207.67	151.57	550.81	480.00	176.56
106	Mystic						
107	Toledo					732.00	841.85
108	Eldon					670.50	
109	Stuart	343.47	125.90		469.37	746.87	322.27
110	Seymour	66.00	84.26		150.36		

GENERAL TABLES—CITIES

FOR YEAR ENDING MARCH 31, 1939—Continued

Municipal Industries									Number in order of population
Library		Total band	Miscellaneous				Grand total of municipal industries		
Miscellaneous	Total library		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous			
950.11	3,382.65	588.38					251,790.11	56	
632.22	5,799.40						68,485.40	57	
1,574.45	1,574.45	569.25			180.00	180.00	8,903.93	58	
1,168.58	3,769.58	440.77					118,918.29	59	
3,807.65	3,807.65	991.98					14,897.02	60	
1,042.76	2,482.76	600.00					16,270.70	61	
2,239.38	2,239.38				256.50	256.50	13,220.54	62	
551.94	2,691.00	700.99					84,288.51	63	
2,506.89	3,237.19	800.77					53,916.31	64	
		827.60	255.00	961.00	1,300.16	2,516.16	13,557.22	65	
	58.08						6,649.63	66	
3,846.99	3,846.99	582.38					62,649.95	67	
570.19	2,055.36	892.80					80,526.49	68	
		400.00					14,450.18	69	
648.46	2,573.06	987.38					20,439.28	70	
1,904.86	3,692.61	650.00					14,648.47	71	
2,849.42	2,849.42	1,032.53					33,873.71	72	
688.67	2,453.67				261.00	261.00	116,110.76	73	
2,349.69	2,349.69	737.93			185.00	185.00	73,967.09	74	
1,818.88	1,818.88	570.88					15,785.86	75	
1,082.78	2,306.11	661.85	209.18	946.62	136.74	1,292.54	14,968.42	76	
635.00	635.00				228.50	228.50	4,084.02	77	
1,063.12	1,553.12	576.77					9,483.52	78	
2,319.95	2,319.95	398.53		43.88	1.41	45.29	14,752.21	79	
606.84	2,301.84	546.46	488.25	2,846.94	73.99	3,409.18	44,450.96	80	
628.23	1,552.23	202.75	180.00		45.47	225.47	22,491.49	81	
272.06	1,286.30						54,620.37	82	
29.50	2,050.94	600.00					52,064.28	83	
841.94	1,621.94	432.11					12,015.45	84	
12.00	1,825.41	661.60			1,451.12	1,451.12	12,388.75	85	
342.08	2,180.19						10,683.54	86	
264.44	2,656.01	620.00					15,534.24	87	
2,003.74	2,003.74		440.85	4,929.61	3,194.26	8,564.72	82,845.49	88	
	1,661.37	608.84					72,480.40	89	
		383.65					4,546.35	90	
		578.27					5,728.01	91	
273.73	1,259.65						6,251.79	92	
259.39	2,445.12	450.00					54,108.16	93	
1,790.75	1,790.75	304.56					14,487.49	94	
539.83	1,399.83	508.96					9,214.69	95	
69.30	213.30	420.58					8,709.91	96	
852.10	852.10	227.13					12,421.31	97	
		683.72					4,682.91	98	
							8,627.47	99	
1,149.75	1,149.75	320.00			1.18	1.18	41,051.05	100	
1,343.35	1,343.35	463.32			1,385.15	1,385.15	38,321.09	101	
1,071.67	1,973.67	605.28			420.00	420.00	115,209.02	102	
1,202.05	1,202.05	491.42			1,245.80	1,245.80	12,012.11	103	
		464.33					12,195.99	104	
434.09	1,000.65	254.73					34,697.25	105	
							202.50	106	
	1,573.85	780.49					10,749.27	107	
267.31	937.81	247.92					21,352.83	108	
	1,069.14						31,837.12	109	
							20,660.64	110	

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand Total.....	\$2,376,193.74	\$ 929,726.37	\$ 55,472.73	\$3,361,392.84
1	Des Moines.....	770,118.84	232,615.58	1,457.50	1,004,191.92
2	Sioux City.....	186,000.00	50,352.38	294.24	236,646.62
3	Davenport.....	136,000.00	53,676.50		189,676.50
4	Cedar Rapids.....	178,000.00	82,472.00		260,472.00
5	Waterloo.....	53,000.00	18,908.75		71,908.75
6	Council Bluffs.....	110,000.00	68,726.00		178,726.00
7	Dubuque.....	80,000.00	47,500.81		127,500.81
8	Ottumwa.....	70,500.00	61,285.62		131,785.62
9	Burlington.....	46,900.00	15,518.75		62,418.75
10	Clinton.....	59,000.00	18,112.36	52,868.81	129,981.17
11	Mason City.....	41,000.00	14,892.50		55,892.50
12	Ft. Dodge.....	91,500.00	24,753.38	200.00	116,453.38
13	Marshalltown.....	30,000.00	8,265.60		38,265.60
14	Muscatine.....	13,457.61	1,705.60		15,163.21
15	Iowa City.....	39,000.00	20,061.32		59,061.32
16	Keokuk.....	8,000.00	2,655.00		10,655.00
17	Ft. Madison.....	20,000.00	2,847.50		22,847.50
18	Boone.....	10,000.00	6,138.75		16,138.75
19	Newton.....	22,000.00	7,527.50		29,527.50
20	Ames.....	8,000.00	2,700.00		10,700.00
21	Oskaloosa.....	12,500.00	6,941.75		19,441.75
22	Creston.....	12,000.00	7,137.13		19,137.13
23	Centerville.....	7,000.00	3,018.80		10,018.80
24	Charles City.....	12,000.00	7,432.50		19,432.50
25	Oelwein.....	11,000.00	5,189.45		16,189.45
26	Cedar Falls.....	2,000.00	2,481.30		4,481.30
27	Webster City.....	500.00	31.25		531.25
28	Fairfield.....	5,000.00	2,899.17		7,899.17
29	Shenandoah.....	13,000.00	6,484.89		19,484.89
30	Cherokee.....	4,000.00	1,125.00		5,125.00
31	Perry.....	11,700.00	7,136.57		18,836.57
32	Red Oak.....				
33	Atlantic.....	500.00	25.00		525.00
34	Chariton.....	6,500.00	2,535.63		9,035.63
35	Spencer.....	7,500.00	3,803.72		11,303.72
36	Clarinda.....		70.00		70.00
37	Grinnell.....	8,000.00	545.00		8,545.00
38	Estherville.....				
39	Washington.....	9,000.00	1,827.15		10,827.15
40	Le Mars.....				
41	Knoxville.....	4,971.29	1,595.00		6,566.29
42	Carroll.....	2,000.00	1,118.75		3,118.75
43	Decorah.....	5,200.00	1,485.00		6,685.00
44	Albia.....	2,500.00	225.00		2,725.00
45	Marion.....	3,000.00	2,915.00		5,915.00
46	West Des Moines.....				
47	Glenwood.....		200.00		200.00
48	Missouri Valley.....	4,700.00	1,846.00	1.50	6,547.50
49	Storm Lake.....	7,000.00			7,000.00
50	Iowa Falls.....	3,000.00	2,690.00		5,690.00
51	Eagle Grove.....	1,000.00	70.00		1,070.00
52	Algona.....				
53	Denison.....	7,500.00	4,060.00	3.90	11,563.90
54	Mt. Pleasant.....				
55	Independence.....				

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FOR YEAR ENDING MARCH 31, 1939—Continued

Bond Payments								Number in order of population
Municipal Industry Bonds				Special Assessments and Pledge Orders				
Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assessment bonds and pledge orders	
\$565,416.83	\$183,285.81	\$60,788.00	\$ 809,490.64	\$363,569.08	\$109,775.49	\$146,028.75	\$ 619,373.32	
						133,727.89	133,727.89	1
45,000.00	18,279.60		63,279.60	27,009.20	1,584.77		28,593.97	2
111,500.00	15,011.80		126,511.80	25,917.34	17,159.73		43,077.07	3
40,000.00	30,185.25		70,185.25			665.73	665.73	4
27,500.00	12,901.28		40,401.28	6,807.90	301.83		7,109.73	5
								6
57,000.00	18,785.00		75,785.00	36,400.00	7,670.99	275.71	44,346.70	7
								8
					20,474.38		20,474.38	9
8,000.00	12,448.75	59,468.02	79,916.77	18,090.56	2,090.35	9,614.32	29,795.23	10
17,000.00	7,440.00		24,440.00					11
				2,000.00	5,725.00		7,725.00	12
22,000.00	7,765.00		29,765.00	6,000.00	643.05		6,643.05	13
31,000.00			31,000.00					14
12,000.00	9,677.50		21,677.50	13,090.00	2,196.70		15,286.70	15
								16
1,000.00	820.00		1,820.00	9,000.00	745.44		9,745.44	17
								18
				4,000.00	3,219.01		7,219.01	19
27,000.00	5,100.00		32,100.00	500.00	3,490.00		3,990.00	20
6,000.00			6,000.00	4,500.00	894.51		5,394.51	21
				500.00	87.50		587.50	22
				13,193.65	1,082.72		14,276.37	23
				2,500.00	425.00		2,925.00	24
5,000.00		668.20	5,668.20	4,500.00	2,173.52		6,673.52	25
10,700.00	3,760.84	220.00	14,680.84					26
4,000.00	1,155.00		5,155.00	1,600.00	368.81		1,968.81	27
								28
								29
				2,100.00	235.39		2,235.39	30
								31
1,000.00	880.00		1,880.00					32
								33
				4,639.04	1,214.49		5,853.53	34
18,000.00	3,412.50		21,412.50					35
5,000.00	125.00		5,125.00					36
								37
5,000.00	1,187.50		6,187.50	7,000.00	624.31		7,624.31	38
4,216.83	1,228.63		5,445.46					39
3,000.00	344.75		3,344.75	16,000.00	1,297.06		17,297.06	40
				1,797.07	250.00		2,047.07	41
				2,180.00	201.58		2,381.58	42
9,000.00	680.00		9,680.00					43
								44
1,000.00	130.00	75.00	1,205.00	500.00	300.00		800.00	45
	120.00		120.00	400.00	120.00		520.00	46
5,000.00	610.00	.20	5,610.20					47
3,000.00	3,122.50		6,122.50	2,000.00	2,600.00		4,600.00	48
								49
				1,000.00	315.00		1,315.00	50
1,000.00	680.00		1,680.00					51
								52
								53
								54
								55

TABLE NO. 2—CITIES—EXPENDITURES

Number in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
56	Waverly	4,000.00	1,395.00		5,395.00
57	Maquoketa	1,500.00	105.75		1,605.75
58	Anamosa	500.00	18.96		518.96
59	Indianola				
60	Hampton	8,000.00	1,285.00		9,285.00
61	Jefferson	7,500.00	1,932.50		9,432.50
62	Manchester				
63	Pella	6,500.00	2,028.95		8,528.95
64	Vinton		976.37		976.37
65	Sheldon	5,000.00	1,695.00		6,695.00
66	Belle Plaine	500.00	1,737.72		2,237.72
67	Eldora	6,000.00	1,902.62		7,902.62
68	Harlan	4,500.00	675.00		5,175.00
69	Nevada	7,500.00	2,469.00		9,969.00
70	Clear Lake	11,500.00	5,819.50		17,319.50
71	Cresco	4,000.00	840.00		4,840.00
72	Osage	19,000.00	3,590.00		22,590.00
73	Winterset				
74	Emmetsburg	500.00	1,446.25	.37	1,946.62
75	Osceola	8,100.00	3,553.75		11,653.75
76	Sac City	8,000.00	2,266.22		10,266.22
77	Bettendorf	4,846.00	1,682.19		6,528.19
78	Tama	5,000.00	2,440.94		7,440.94
79	Clarion	1,000.00	862.50		1,862.50
80	Onawa		2,270.78		2,270.78
81	Waukon	7,700.00	1,715.00		9,415.00
82	Hawarden				
83	New Hampton	500.00	250.00		750.00
84	Sigourney	9,000.00	3,502.00	5.00	12,507.00
85	Monticello				
86	Audubon	37,500.00	2,397.50	641.41	40,538.91
87	Humboldt	3,000.00	1,487.50		4,487.50
88	Bloomfield				
89	Rock Rapids	4,500.00	475.00		4,975.00
90	Colfax	2,500.00	2,054.82		4,554.82
91	Ida Grove				
92	Marengo	13,500.00	4,885.00		18,385.00
93	Tipton	2,000.00	690.00		2,690.00
94	Rockwell City	1,000.00	600.00		1,600.00
95	Bedford	2,500.00	870.70		3,370.70
96	Madrid	9,500.00	1,568.75		11,068.75
97	West Union	8,000.00	891.25		8,891.25
98	Dyersville	1,000.00	972.76		1,972.76
99	De Witt	2,000.00	1,319.77		3,319.77
100	Villisca	500.00	180.00		680.00
101	Corning	1,000.00	1,162.50		2,162.50
102	Forest City	4,500.00	1,458.75		5,958.75
103	Lake City	4,500.00	1,793.75		6,293.75
104	Leon		108.00		108.00
105	Hamburg				
106	Mystic	500.00	300.25		800.25
107	Toledo	500.00	22.50		522.50
108	Eldon	3,000.00	540.00		3,540.00
109	Stuart	6,500.00	2,902.21		9,402.21
110	Seymour	4,000.00	980.00		4,980.00

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[illegible]

TABLE NO. 2—CITIES—EXPENDITURES

Number 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.....	\$ 7,195.80	\$ 660,281.70	\$ 170,532.08	\$5,628,266.38
1	Des Moines.....		112,763.09	13,882.14	1,264,565.04
2	Sioux City.....				368,520.19
3	Davenport.....		58,814.92		718,080.29
4	Cedar Rapids.....		26,593.33	44.08	357,960.39
5	Waterloo.....		20,782.98		140,202.74
6	Council Bluffs.....	6,067.30	23,857.00	16,361.73	225,012.03
7	Dubuque.....		37,039.04	42,467.69	327,139.24
8	Ottumwa.....		500.00		132,285.62
9	Burlington.....		9,562.69		92,455.82
10	Clinton.....		17,935.54		257,628.71
11	Mason City.....		13,496.78		93,829.28
12	Ft. Dodge.....		8,467.01		132,645.39
13	Marshalltown.....		11,136.20	27,321.19	113,131.04
14	Muscatine.....		2,555.12	35,546.37	82,264.10
15	Iowa City.....				96,025.52
16	Keokuk.....				10,655.00
17	Ft. Madison.....		2,805.00		25,652.50
18	Boone.....				27,704.19
19	Newton.....		1,624.00	13,718.19	44,869.69
20	Ames.....		8,250.16		26,169.17
21	Oskaloosa.....		625.62		56,157.37
22	Creston.....		5,158.88		33,690.52
23	Centerville.....				10,606.30
24	Charles City.....				33,708.87
25	Oelwein.....				19,114.45
26	Cedar Falls.....		132.00	165.00	17,120.02
27	Webster City.....				15,212.09
28	Fairfield.....				15,022.98
29	Shenandoah.....		.25		19,485.14
30	Cherokee.....				5,125.00
31	Perry.....			800.50	21,872.46
32	Red Oak.....				
33	Atlantic.....				2,405.00
34	Chariton.....				9,035.63
35	Spencer.....				17,157.25
36	Clarinda.....			457.58	21,940.08
37	Grinnell.....		182.09		13,852.09
38	Estherville.....				
39	Washington.....				24,638.96
40	Le Mars.....				5,445.46
41	Knoxville.....				27,208.10
42	Carroll.....	1,128.50			6,204.32
43	Decorah.....				9,066.58
44	Albia.....				12,405.00
45	Marion.....				5,915.00
46	West Des Moines.....				2,005.00
47	Glenwood.....				840.00
48	Missouri Valley.....				12,157.70
49	Storm Lake.....				17,722.50
50	Iowa Falls.....				5,690.00
51	Eagle Grove.....				2,385.00
52	Algona.....			6,248.30	7,928.30
53	Denison.....				11,563.90
54	Mt. Pleasant.....				
55	Independence.....				

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1939—Continued

Miscellaneous Payments						Grand total all expenditures	Number in order of population
Transfers	Refunds	Interest	Damage Claims				
Total transfers	Total refunds	Total interest on warrants	Total damage	Total miscellaneous	Grand total miscellaneous payments		
\$2,371,490.53	\$ 37,621.60	\$ 13,107.04	\$ 432,771.51	\$ 529,071.70	\$3,384,070.38	\$30,077,870.96	
257,563.81	2,111.80		274,850.14	10,832.76	545,358.51	4,816,063.70	1
	445.44		124,937.52		125,382.96	2,204,959.82	2
139,075.11	1,452.79		2,415.81	172,616.58	315,560.29	1,903,483.37	3
111,299.72	561.65	20.34	4,053.80	918.37	116,853.88	1,399,176.18	4
204,235.81	1,272.45		747.90	442.00	206,698.16	1,473,010.77	5
104,924.36	775.75		285.17	3,193.14	100,178.42	1,027,809.49	6
54,910.24	1,204.50		1,648.47	3,589.16	61,352.37	1,054,239.87	7
280.94	553.49		5,188.45	88.07	6,110.95	729,357.83	8
172,400.20	317.25		584.41		173,301.86	616,565.51	9
	380.23	9,618.49	136.50	600.00	10,135.22	598,810.90	10
128,340.73	365.08		100.00		128,805.81	738,261.77	11
80,007.15	504.16		3,487.53	1,910.83	85,999.67	603,273.68	12
23,218.10	2,104.65			2,519.10	27,841.85	480,595.05	13
162,571.76	270.00		258.04	61.42	163,166.22	747,192.79	14
125,740.54	303.00				126,043.54	447,662.26	15
17,860.06	150.00		750.66	8,800.00	27,560.72	767,281.13	16
15,000.00	96.25		85.50		15,181.75	154,368.96	17
7,127.75	1,390.75	127.82		1.00	8,647.32	309,599.54	18
53,753.45				4,806.19	58,559.64	450,093.77	19
190,118.80				26,809.92	217,018.72	732,700.72	20
24,006.42		308.62	2,430.35		26,745.39	227,014.57	21
9,492.05	296.75			2,806.40	12,595.29	199,718.01	22
1,646.42					1,646.42	68,217.96	23
1,239.41	241.01			7.50	1,487.92	141,191.12	24
	4.86				4.86	91,184.31	25
22,000.00	1,035.00				23,035.00	412,929.86	26
23,679.65	3,125.18	25.46		28,328.78	55,159.07	332,486.49	27
	143.45	154.20		1,182.63	1,480.37	101,626.18	28
7,000.00	255.44			741.40	7,996.84	103,728.84	29
2,274.38	172.75			3,618.82	6,065.95	59,983.52	30
376.40	174.82	137.15	175.00		863.37	161,670.80	31
7,209.35	147.75			16.53	7,373.63	94,717.33	32
				6.00	6.00	177,334.50	33
3,703.71			50.00	2.42	3,756.13	77,333.99	34
30,301.40	573.75			810.00	31,685.15	299,517.59	35
100.00	42.50			801.60	944.10	125,227.40	36
						92,696.09	37
20,899.52		3.00		3,255.37	24,157.89	256,274.20	38
8,500.00	18.75	13.88		24.00	8,556.63	95,461.40	39
12,205.31	855.60			.53	13,061.44	70,005.72	40
12,080.24		235.05			12,315.29	121,759.80	41
9,648.26	725.35			1,508.77	11,882.38	88,265.24	42
7,144.71	220.03	73.90	301.50	599.04	8,339.18	84,673.95	43
4,437.74	319.00		3.00	51.00	4,810.74	64,669.84	44
	402.50			10,685.00	11,088.50	55,541.13	45
	96.99		16.02		113.01	24,478.29	46
655.70		140.03			795.73	24,039.10	47
1,174.72	95.00		250.00		1,519.72	45,570.06	48
1,500.00					1,500.00	123,028.73	49
2,379.28	93.75		114.92	283.22	2,871.17	87,974.67	50
	166.55			617.66	784.21	53,825.87	51
12,000.00	970.98				12,970.98	230,849.82	52
12,000.00	24.87			65.20	12,090.07	123,274.68	53
25,750.00					25,750.00	134,731.91	54
32,125.00	655.78			8,876.26	41,657.04	124,148.16	55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CITIES—EXPENDITURES

Number 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				17,076.90
57	Maquoketa				16,513.51
58	Anamosa				1,180.21
59	Indianola				24,154.63
60	Hampton				20,338.28
61	Jefferson				9,432.50
62	Manchester				
63	Pella			1,137.29	23,766.59
64	Vinton				976.37
65	Sheldon				10,741.25
66	Belle Plaine				7,692.72
67	Eldora				7,902.62
68	Harlan			3,153.75	31,221.20
69	Nevada				9,969.00
70	Clear Lake				17,681.00
71	Cresco				4,840.00
72	Osage				30,482.58
73	Winterset				20,301.87
74	Emmetsburg				1,946.62
75	Osceola				22,229.51
76	Sac City				11,519.19
77	Bettendorf				7,778.19
78	Tama				7,993.31
79	Clarion			8,308.27	11,866.33
80	Onawa				21,455.91
81	Waukon				9,415.00
82	Hawarden				1,143.50
83	New Hampton				750.00
84	Sigourney				12,507.00
85	Monticello				3,425.00
86	Audubon				43,778.91
87	Humboldt				4,487.50
88	Bloomfield				
89	Rock Rapids				12,475.00
90	Colfax				4,554.82
91	Ida Grove				2,792.00
92	Marengo			920.00	19,305.00
93	Tipton				2,690.00
94	Rockwell City				1,600.00
95	Bedford				6,518.20
96	Madrid				11,068.75
97	West Union				9,996.25
98	Dyersville				1,972.76
99	De Witt				3,319.77
100	Villisca				17,078.19
101	Corning				28,935.00
102	Forest City				5,958.75
103	Lake City				10,778.75
104	Leon				2,489.86
105	Hamburg				1,861.17
106	Mystic				800.25
107	Toledo				4,155.00
108	Eldon				3,540.00
109	Stuart				57,862.46
110	Seymour				4,980.00

GENERAL TABLES—CITIES

FOR YEAR ENDING MARCH 31, 1939—Continued

Miscellaneous Payments						Grand total all expenditures	Number in order of population
Transfers	Refunds	Interest	Damage Claims				
Total transfers	Total refunds	Total interest on warrants	Total damage	Total miscellaneous	Grand total miscellaneous payments		
8,832.78	150.55			17,573.10	26,562.43	325,222.82	56
10,841.45	266.42	59.60	350.00	185.54	11,703.07	119,349.55	57
4,808.54	147.00	135.74		75,930.81	81,022.09	158,020.09	58
6,766.62	652.50	16.65		2,344.64	9,780.41	167,809.79	59
6,919.06	348.54			24.00	7,291.60	63,097.84	60
	121.75			154.20	275.95	45,425.67	61
1,650.00	93.75		6,475.14	18.11	8,237.00	38,724.20	62
2,884.92	1,100.00			537.91	4,522.83	127,004.70	63
35,279.89	398.24				35,678.13	114,565.80	64
3,000.00	5.00			9,000.00	12,005.00	121,206.59	65
1,517.50	53.50				1,571.00	94,028.12	66
1,648.05					1,648.05	87,638.09	67
1,350.00					1,350.00	127,999.70	68
	18.75				18.75	42,726.58	69
	2,254.15			2,270.45	4,524.60	61,749.22	70
5,584.81	245.00	50.76			5,880.57	54,783.40	71
1,000.00	63.90				1,063.90	82,813.49	72
						152,300.01	73
38,827.32	81.25			5,150.54	44,059.11	159,379.05	74
2,563.68					2,563.68	58,584.83	75
	337.50				337.50	46,456.34	76
9,789.14			404.89		10,254.03	51,470.10	77
5,981.53	673.84		2,382.95	5,636.52	14,674.84	47,855.06	78
5,751.95	177.38	5.41			5,934.74	51,444.64	79
5,598.75	3,133.14	604.12		78,008.21	87,434.22	167,578.00	80
200.00	141.80				341.80	47,089.71	81
14,650.00	492.50			2,800.00	17,942.50	87,587.12	82
11,216.28				12,306.50	23,582.78	90,745.67	83
2,625.84	3.00			230.03	2,858.87	39,694.05	84
6,035.33	18.75			2.54	6,056.02	34,574.73	85
55.82	19.38				75.20	73,111.87	86
1,906.68	104.70	134.81			2,146.19	38,605.35	87
						137,403.78	88
5,877.06		1,612.21		531.80	8,021.07	111,420.46	89
957.41	8.00				965.41	15,830.66	90
3,000.00	56.25			558.49	3,614.74	27,415.02	91
6,261.73	432.80			28.79	6,723.32	46,175.24	92
				48.20	48.20	71,126.59	93
						32,117.53	94
314.00			75.00		389.00	54,782.33	95
						29,584.54	96
285.00	160.00				445.00	36,213.47	97
5,024.14	35.00			9,628.04	14,687.18	38,208.15	98
	29.58	20.75		1.10	51.43	25,320.48	99
1,960.07				141.34	2,101.41	70,854.53	100
1,451.98	15.00	137.75	101.09		1,705.82	80,620.02	101
	37.50			2,126.66	2,164.16	176,574.11	102
	183.00	9.02		80.90	272.92	32,029.03	103
	135.53		51.75	630.31	817.59	35,946.85	104
3,975.00		19.06		7.36	4,001.42	49,323.26	105
800.00		38.07			838.07	5,633.39	106
	56.25			306.00	362.25	25,527.99	107
250.00	246.75			550.02	1,046.77	35,112.20	108
				549.82	549.83	104,408.19	109
						27,940.86	110

TABLE NO. 3—RECAPITULATION

Number in order of population	Cities	Cash on hand April 1, 1938	Add grand total of receipts for year ending March 31, 1939	Total to be accounted for
	Grand Total.....	\$ 9,052,050.03	\$30,565,598.04	\$39,617,648.07
1	Des Moines.....	941,304.58	5,303,604.36	6,245,058.94
2	Sioux City.....	796,628.33	2,113,297.56	2,909,925.89
3	Davenport.....	638,117.12	1,895,477.82	2,533,594.94
4	Cedar Rapids.....	181,380.62	1,377,866.97	1,559,247.59
5	Waterloo.....	806,107.47	1,011,964.03	1,818,161.50
6	Council Bluffs.....	372,849.19	1,033,762.35	1,406,611.54
7	Dubuque.....	135,170.78	1,134,774.59	1,269,945.37
8	Ottumwa.....	56,254.22	750,436.67	806,690.89
9	Burlington.....	418,921.49	619,977.19	1,038,898.68
10	Clinton.....	113,553.07	614,294.62	727,847.69
11	Mason City.....	209,820.73	904,941.73	1,114,762.46
12	Ft. Dodge.....	127,466.39	604,256.53	731,722.92
13	Marshalltown.....	106,719.94	505,828.65	672,548.59
14	Muscatine.....	184,499.96	812,881.90	997,381.86
15	Iowa City.....	149,111.17	429,526.47	578,637.64
16	Keokuk.....	31,800.30	768,962.74	800,763.04
17	Ft. Madison.....	50,613.19	147,205.62	197,818.81
18	Boone.....	116,581.12	304,888.86	481,469.98
19	Newton.....	213,163.65	346,856.61	560,020.26
20	Ames.....	294,314.52	856,688.61	1,151,003.13
21	Oskaloosa.....	101,801.07	212,927.96	314,729.03
22	Creston.....	38,527.35	202,680.40	241,207.81
23	Centerville.....	37,130.70	58,702.50	95,833.20
24	Charles City.....	59,405.35	141,453.83	200,949.18
25	Oelwein.....	42,550.52	89,884.16	132,434.68
26	Cedar Falls.....	76,340.75	453,163.67	529,504.42
27	Webster City.....	199,556.78	383,108.67	582,665.45
28	Fairfield.....	28,899.50	108,004.74	136,904.24
29	Shenandoah.....	48,553.14	105,970.65	154,523.79
30	Cherokee.....	50,993.74	77,413.02	134,406.76
31	Perry.....	17,983.09	152,284.96	170,218.05
32	Red Oak.....	10,069.42	89,405.84	108,475.26
33	Atlantic.....	88,673.27	108,845.05	257,498.32
34	Chariton.....	54,082.60	111,525.87	165,608.56
35	Spencer.....	39,274.84	343,462.38	382,737.22
36	Clarinda.....	72,500.90	176,969.99	249,470.89
37	Grinnell.....	29,258.56	88,972.20	118,230.76
38	Estherville.....	90,846.55	188,558.30	279,404.94
39	Washington.....	53,477.65	99,886.83	153,364.48
40	Le Mars.....	13,347.90	68,375.61	81,723.51
41	Knoxville.....	41,247.51	108,673.73	149,921.24
42	Carroll.....	32,249.00	91,400.29	123,649.29
43	Decorah.....	22,753.18	86,254.74	109,007.92
44	Albia.....	11,545.07	66,782.86	78,327.93
45	Marion.....	38,880.45	46,637.27	85,517.72
46	West Des Moines.....	41,359.28	22,324.43	63,683.71
47	Glenwood.....	8,843.15	25,642.55	34,485.70
48	Missouri Valley.....	21,412.70	38,594.89	60,007.59
49	Storm Lake.....	19,537.49	126,447.02	145,984.51
50	Iowa Falls.....	15,644.11	87,921.08	102,965.19
51	Eagle Grove.....	17,556.55	46,926.68	64,483.23
52	Algona.....	154,810.86	183,371.72	338,182.58
53	Denison.....	79,814.09	136,620.93	216,435.02
54	Mt. Pleasant.....	78,405.78	161,984.44	240,390.22
55	Independence.....	40,653.20	143,175.65	183,828.85

OF CASH TRANSACTIONS

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants outstanding April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deductions from total to be accounted for	Cash on hand March 31, 1939	Number in order of population
\$20,077,870.96	\$ 737,015.48	\$30,814,886.44	\$ 748,361.48	\$30,066,524.96	\$ 9,551,123.11	
4,816,063.70	266,780.24	5,082,843.94	295,013.11	4,787,830.83	1,457,228.11	1
2,204,959.82	101,511.86	2,306,471.68	6,553.00	2,299,918.68	610,007.21	2
1,903,483.37	409.23	1,903,892.60	2,197.38	1,901,785.22	631,809.72	3
1,399,176.18	18,685.61	1,417,861.79	1,376.77	1,416,485.02	142,762.57	4
1,473,010.77	44,632.34	1,517,643.11	24,952.54	1,492,690.57	325,470.93	5
1,027,809.49	59,130.71	1,086,940.20	43,774.07	1,043,166.13	363,445.41	6
1,054,239.87	35,017.53	1,089,257.40	16,928.86	1,072,328.54	197,616.83	7
729,357.83	6,296.50	735,654.33	4,115.14	731,539.19	75,151.70	8
616,565.51	389.39	616,954.90	3,808.44	613,146.46	425,752.22	9
598,810.90	17,457.76	616,268.66	2,317.83	613,950.83	113,896.86	10
738,261.77	669.02	738,930.79	995.49	737,935.39	376,827.07	11
603,273.68	19,644.91	622,918.59	24,214.92	598,703.67	133,019.25	12
480,595.05	102.59	480,697.64	92.15	480,605.49	191,943.10	13
747,192.79	5,330.14	752,522.93	15,158.58	737,364.35	260,017.51	14
447,662.26	477.41	448,139.67	10,350.09	437,788.98	140,848.66	15
767,281.13	1,483.04	768,764.17	639.67	768,124.50	32,638.54	16
154,368.96		154,368.96	96.50	154,272.46	43,546.35	17
309,599.54	623.65	310,223.19	228.12	309,995.07	171,474.91	18
450,093.77	2,235.89	452,329.66	2,041.43	450,288.23	109,732.03	19
732,700.72		732,700.72		732,700.72	418,302.41	20
227,014.57	14,535.08	241,549.65	17,904.09	223,645.56	91,083.47	21
199,718.01	80.62	199,798.63	5,710.69	194,087.94	47,119.87	22
68,217.96	606.52	68,824.48	641.56	68,182.92	27,650.28	23
141,191.12	1,184.23	142,375.35	1,776.71	140,598.64	60,350.54	24
91,184.31	428.08	91,612.39	3,506.08	88,106.31	44,328.37	25
412,929.86	6,186.77	419,116.63	3,848.81	415,267.82	114,236.60	26
332,486.49	6,345.80	338,832.29	8,757.07	330,075.22	252,590.23	27
101,026.18	4,878.54	106,504.72	1,159.97	105,344.75	31,559.49	28
103,728.84	132.56	103,861.40	865.05	103,496.35	51,027.44	29
59,983.52	571.30	60,554.82	1,397.90	59,156.92	75,249.84	30
162,670.80	7,248.52	168,919.32	12,784.99	156,134.33	14,083.72	31
94,717.33	1,145.74	95,863.07	128.80	95,734.27	12,740.99	32
177,334.50	157.80	177,492.30	77.65	177,414.65	80,083.67	33
77,333.99	95.21	77,429.20		77,429.20	88,179.36	34
299,517.59	4,886.77	304,404.36	4,656.50	299,747.86	82,989.36	35
125,227.40	81.69	125,309.09		125,309.09	124,161.80	36
92,090.09	1.85	92,697.94	174.18	92,523.76	25,707.00	37
256,274.20	163.50	256,437.70	3,654.13	252,783.57	26,621.37	38
95,461.40	742.80	96,204.20	122.77	96,081.43	57,283.05	39
70,005.72		70,005.72	26.44	69,979.28	11,744.23	40
121,759.80	687.22	122,447.02	910.27	121,536.75	28,384.49	41
88,265.24	586.95	88,852.19	1,962.26	86,889.93	36,759.36	42
84,673.95	5,074.93	89,748.88	9,070.33	80,678.55	28,329.37	43
64,669.84	57.39	64,727.23	648.77	64,078.46	14,249.47	44
55,541.13		55,541.13	2.20	55,538.93	29,978.79	45
24,478.29	966.36	25,444.65	369.80	25,074.85	38,608.86	46
24,639.10	3,423.47	27,462.57	4,060.89	23,401.68	11,084.02	47
45,570.06	932.08	46,502.14	1,972.44	44,529.70	15,477.89	48
123,028.73	1,317.53	124,346.26	757.53	123,588.73	22,395.78	49
87,974.67	2,396.77	90,371.44	1,788.34	88,583.10	14,382.09	50
53,825.87		53,825.87	1,084.25	52,741.62	11,741.61	51
230,849.82	9,987.35	240,837.17	6,473.68	234,363.49	103,819.09	52
123,274.68	56.39	123,331.07	492.40	122,838.67	93,596.35	53
134,731.91	10.65	134,742.56	67.69	134,674.87	105,715.35	54
124,148.16	283.91	124,432.07	604.26	123,827.81	60,001.04	55

TABLE NO. 3—RECAPITULATION

Number in order of population	Cities	Cash on hand April 1, 1938	Add grand total of receipts for year ending March 31, 1939	Total to be accounted for
56	Waverly	84,825.77	299,026.92	383,852.69
57	Maquoketa	26,052.86	128,866.95	154,919.81
58	Anamosa	9,422.53	86,971.85	96,394.38
59	Indianola	30,823.85	156,644.28	187,467.63
60	Hampton	62,595.64	63,716.98	126,312.62
61	Jefferson	29,062.56	51,114.54	80,147.10
62	Manchester	3,102.97	42,045.58	45,148.55
63	Pella	29,817.53	134,987.21	164,804.74
64	Vinton	32,991.88	127,943.04	160,934.92
65	Sheldon	31,364.74	120,472.60	151,837.34
66	Belle Plaine	14,510.48	102,398.89	116,909.37
67	Eldora	13,217.80	92,440.97	105,658.77
68	Harlan	39,331.88	148,981.52	188,313.40
68	Harlan	10,947.46	48,809.94	59,757.40
70	Clear Lake	32,145.18	58,376.48	90,521.66
71	Cresco	9,589.01	48,390.50	57,979.51
72	Osage	44,370.71	85,396.64	129,767.35
73	Winterset	117,220.83	104,522.41	221,762.24
74	Emmetsburg	18,930.63	161,627.84	179,958.47
75	Osceola	15,866.25	52,693.12	68,559.37
76	Sac City	17,693.90	55,448.12	73,142.02
77	Bettendorf	21,070.31	45,003.68	66,073.99
78	Tama	19,185.84	51,314.89	70,500.73
79	Clarion	19,571.14	49,823.02	69,394.16
80	Onawa	54,748.81	168,431.98	223,180.79
81	Waukon	15,189.11	63,246.83	78,435.94
82	Hawarden	26,187.67	84,432.99	110,620.66
83	New Hampton	13,902.50	102,905.50	116,808.00
84	Sigourney	20,751.24	41,128.07	61,879.31
85	Monticello	20,204.49	28,305.38	48,509.87
86	Audubon	47,341.11	49,414.72	96,755.83
87	Humboldt	10,669.47	40,181.02	50,850.49
88	Bloomfield	60,245.41	102,619.05	162,864.46
89	Rock Rapids	22,962.84	140,008.56	162,971.40
90	Colfax	14,242.04	17,000.57	31,242.61
91	Ida Grove	8,167.86	28,270.20	36,378.06
92	Marengo	19,663.43	47,483.18	67,151.61
93	Tipton	22,897.17	66,307.85	89,205.02
94	Rockwell City	11,445.08	31,662.50	43,107.58
95	Bedford	20,526.58	54,097.92	74,634.50
96	Madrid	25,047.51	20,828.39	45,875.90
97	West Union	24,994.40	27,224.85	52,219.25
98	Dyersville	15,084.69	34,777.38	49,862.07
99	De Witt	9,338.59	27,678.61	37,017.20
100	Villisca	11,025.35	68,939.95	79,965.30
101	Corning	16,992.16	85,760.80	102,752.96
102	Forest City	6,976.23	246,921.85	253,898.08
103	Lake City	31,901.66	28,585.53	60,487.19
104	Leon	6,151.64	56,924.72	63,076.36
105	Hamburg	6,834.03	44,180.50	51,014.53
106	Mystic	2,645.73	5,661.57	8,307.30
107	Toledo	12,525.10	23,174.10	35,699.20
108	Eldon	7,701.43	33,283.13	40,984.56
109	Stuart	5,863.71	98,875.08	104,738.79
110	Seymour	9,203.71	28,958.35	38,162.06

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants outstanding April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deductions from total to be accounted for	Cash on hand March 31, 1939	Number in order of population
325,222.82		325,222.82		325,222.82	58,029.87	56
119,349.55	1,568.32	120,917.87	3,905.27	117,012.60	37,907.21	57
158,020.09	36.31	158,056.40	69,032.86	89,023.54	7,370.84	58
167,809.79	1,738.47	169,548.26	3,542.85	166,005.41	21,462.22	59
63,097.84	123.10	63,220.94	150.10	63,070.84	63,241.78	60
45,425.67	469.10	45,894.77	332.36	45,562.41	34,584.60	61
38,724.20		38,724.20	47.90	38,676.30	6,472.25	62
127,004.70	48.49	127,053.19	85.40	126,967.79	37,836.95	63
114,565.80	37.45	114,603.25	2.25	114,601.00	46,333.92	64
121,206.59	1,240.39	122,446.98	11,753.22	110,693.76	41,143.58	65
94,028.12	1,036.06	95,064.18	581.13	94,483.05	22,426.32	66
87,638.69	918.00	88,556.69	1,113.00	87,443.69	18,215.68	67
127,999.70	499.49	128,499.19	1,260.04	127,239.15	61,074.25	68
42,726.58	130.76	42,857.34	1,004.84	41,852.50	17,904.90	69
61,749.22	788.42	62,537.64	4,052.49	58,485.15	32,036.51	70
54,783.40	2,481.17	57,264.57	6,471.39	50,793.18	7,186.33	71
82,813.49		82,813.49		82,813.49	46,953.86	72
152,300.01	155.92	152,455.93	21,473.84	130,982.09	90,780.15	73
159,379.05	3,303.91	162,682.96	8,641.35	154,041.61	25,916.86	74
58,584.83		58,584.83		58,584.83	9,974.54	75
46,456.34	2,596.47	49,052.81	1,309.56	47,743.25	25,398.77	76
51,470.10	1,615.03	53,085.13	1,072.02	52,013.11	14,060.88	77
47,855.66	180.43	48,036.09	180.43	47,855.66	22,645.07	78
51,444.64	751.35	52,195.99	331.93	51,864.06	17,530.10	79
167,578.06		167,578.06		167,578.06	55,602.73	80
47,089.71	214.28	47,303.99	119.26	47,184.73	31,251.21	81
87,587.12		87,587.12	174.47	87,412.65	23,208.01	82
90,745.67	117.75	90,863.42	32.20	90,831.22	25,976.78	83
39,694.05		39,694.05		39,694.05	22,185.26	84
34,574.73		34,574.73		34,574.73	13,935.14	85
73,111.87	72.59	73,184.46	258.66	72,925.80	23,830.03	86
38,605.35	3,450.62	42,055.97	2,689.17	39,366.80	11,483.69	87
137,403.78	497.84	137,901.62	1,068.50	136,833.12	26,031.34	88
111,420.46	46,773.74	158,194.20	36,791.00	121,403.20	41,568.20	89
15,830.66	5.45	15,836.11	8.00	15,828.11	15,414.50	90
27,415.62	4.50	27,420.12	109.74	27,310.38	9,067.68	91
46,175.24	3.61	46,178.85	330.50	45,848.35	21,303.26	92
71,126.59	800.33	71,926.92	2,887.21	69,039.71	20,165.31	93
32,117.53		32,117.53		32,117.53	10,990.05	94
54,782.33	101.74	54,884.07	93.35	54,790.72	19,843.78	95
29,584.54		29,584.54		29,584.54	16,291.36	96
36,213.47	10.06	36,223.53	28.81	36,194.72	16,024.53	97
38,208.15		38,208.15	3.50	38,204.65	11,657.42	98
25,320.48	1,731.17	27,051.65	81.70	26,969.95	10,047.25	99
70,854.53		70,854.53		70,854.53	9,110.77	100
80,620.02	3,061.78	83,681.80	2,500.78	81,181.02	21,571.94	101
176,574.11	66.31	176,640.42	6,996.58	169,643.84	84,254.24	102
32,029.03	354.58	32,383.61	2,775.23	29,608.38	30,878.81	103
35,946.85	1,222.27	37,169.12	60.86	37,108.26	25,968.10	104
49,523.26	1,772.03	51,095.29	3,165.47	47,929.82	3,084.71	105
5,633.39	657.52	6,290.91	59.06	6,231.85	2,075.45	106
25,527.99	125.00	25,652.99	59.50	25,593.49	10,105.71	107
35,112.20	57.00	35,169.20		35,169.20	5,815.36	108
104,408.19		104,408.19		104,408.19	330.60	119
27,940.86	64.47	28,005.33		28,005.33	10,156.73	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—BONDED AND OTHER

Number in order of population	Cities	General bonds	Character and Amount of Debt Obliga Year March 31,			
			Municipal industry bonds	Temporary loans	Outstanding warrants	Judgments
	Grand Total.....	\$22,259,727.25	\$ 8,810,350.00	\$ 177,248.00	\$ 748,261.48	\$ 976,131.32
1	Des Moines.....	5,226,500.00	4,528,000.00	162,000.00	235,013.11	
2	Sioux City.....	2,063,000.00	540,000.00		6,553.00	128,000.00
3	Davenport.....	1,257,000.00	281,000.00		2,107.38	360,417.98
4	Cedar Rapids.....	1,413,600.00	605,000.00		1,376.77	
5	Waterloo.....	554,000.00	244,500.00		24,952.54	101,000.00
6	Council Bluffs.....	1,536,000.00			43,774.07	
7	Dubuque.....	1,118,563.41	441,000.00		16,928.86	
8	Ottumwa.....	1,306,605.00			4,115.14	
9	Burlington.....	455,500.00			3,808.44	
10	Clinton.....	501,163.29	326,500.00		2,317.83	
11	Mason City.....	305,400.00	26,000.00		995.40	301,000.00
12	Ft. Dodge.....	715,500.00			24,314.92	
13	Marshalltown.....	197,500.00	132,000.00		22.15	
14	Muscatine.....	45,000.00	107,900.00	3,248.00	15,158.58	
15	Iowa City.....	473,949.97	226,000.00		10,359.69	
16	Keokuk.....	51,000.00			639.67	
17	Ft. Madison.....	47,500.00			96.50	
18	Boone.....	210,505.00	55,000.00		228.12	
19	Newton.....	75,000.00	75,000.00		2,041.43	72,000.00
20	Ames.....	33,000.00	78,750.00			
21	Oskaloosa.....	211,700.00	184,000.00		17,904.09	
22	Creston.....	100,000.00			5,710.69	
23	Centerville.....	59,000.00			641.56	
24	Charles City.....	143,500.00			1,776.71	
25	Oelwein.....	102,000.00			3,506.08	
26	Cedar Falls.....	93,000.00			3,848.81	
27	Webster City.....	106,300.00	71,000.00		8,757.07	
28	Fairfield.....	103,800.00	31,500.00		1,159.97	
29	Shenandoah.....	139,400.00			365.05	
30	Cherokee.....	19,000.00			1,397.90	
31	Perry.....	177,000.00			12,784.99	
32	Red Oak.....	16,000.00			128.80	
33	Atlantic.....		15,000.00		77.65	
34	Chariton.....	63,000.00		11,000.00		
35	Spencer.....	110,500.00			4,656.50	
36	Clarinda.....	60,000.00	60,000.00			
37	Grinnell.....	14,000.00			174.18	
38	Estherville.....				3,654.13	
39	Washington.....	40,000.00	20,000.00		122.77	
40	Le Mars.....		28,000.00		26.44	
41	Knoxville.....	66,000.00			910.27	
42	Carroll.....	24,722.14			1,962.26	
43	Decorah.....	50,000.00			9,070.33	
44	Albia.....	3,000.00	5,000.00		642.77	
45	Marion.....	66,000.00			2.20	
46	West Des Moines.....		2,000.00		360.80	
47	Glenwood.....	4,000.00	2,000.00		4,000.89	
48	Missouri Valley.....	35,800.00	10,100.00		1,972.44	
49	Storm Lake.....	63,300.00	19,000.00		757.53	
50	Iowa Falls.....	74,000.00			1,788.34	
51	Eagle Grove.....	6,600.00	48,000.00		1,084.25	
52	Algona.....	17,000.00			6,473.68	
53	Denison.....	27,500.00			492.40	
54	Mt. Pleasant.....				67.69	
55	Independence.....				604.26	

DEBT OBLIGATIONS MARCH 31, 1939

tions at Close of 1939							
Miscellaneous debts	Total general indebted- ness March 31, 1939	Total indebtedness April 1, 1938	Increase of indebtedness dur- ing year ending March 31, 1939	Decrease of indebtedness dur- ing year ending March 31, 1939	Special assessment bonds and certificates	Revenue bonds	Number in order of population
\$ 1,418,082.30	\$34,380,900.95	\$33,515,905.44	\$2,070,235.70	\$1,196,240.25	\$1,376,916.83	\$1,758,300.00	
800,500.00	11,013,013.11	10,201,530.37	751,482.74		657,682.85	234,300.00	1
	3,337,553.00	3,435,511.86		97,958.86	57,000.00		2
5,300.00	1,905,825.36	1,934,627.21		28,801.85			3
454,000.00	2,473,970.77	2,624,285.61		150,308.84			4
	924,452.54	1,024,632.34		100,179.80	26,573.55		5
	1,580,374.07	1,705,730.71		125,356.64	62,440.00		6
	1,576,492.27	1,685,580.94		109,088.67	103,200.00		7
7,782.30	1,318,502.44	1,315,896.50	2,605.94				8
	459,308.44	501,389.39		42,080.95			9
	829,981.12	717,757.76	112,223.36		28,370.64		10
	633,395.40	521,669.02	111,726.38				11
	739,714.92	793,644.01		53,929.99			12
196,000.00	445,592.15	377,982.59	67,609.56		6,000.00		13
	171,306.58	186,950.14		15,643.56	1,200.00		14
	710,300.66	751,427.38		41,126.72	38,224.32		15
	51,639.67	60,483.04		8,843.37			16
	47,596.50	67,500.00		19,903.50	26,038.91		17
	269,728.12	163,623.05	106,104.47		20,000.00		18
	224,041.43	167,235.89	56,805.54				19
	111,750.00	59,750.00	52,000.00		93,000.00		20
	413,604.09	449,388.78		35,784.69	4,500.00		21
	174,710.69	181,080.62		6,369.93	12,400.00	213,000.00	22
	59,641.56	67,106.52		7,464.96	1,000.00		23
	145,276.71	156,684.23		11,407.52	13,061.69		24
	105,506.08	113,428.08		7,922.00		18,000.00	25
	96,848.81	100,186.77		3,337.96	45,943.12	1,500.00	26
	186,057.07	94,845.80	91,211.27				27
	136,459.97	149,178.54		12,718.57	4,980.23	22,500.00	28
	139,765.05	152,532.56		12,767.51			29
	20,397.90	23,571.30		3,173.40		71,000.00	30
	189,784.99	146,948.52	42,836.47		7,578.41		31
	16,128.80	17,145.74		1,016.94			32
	15,077.65	16,657.80		1,580.15			33
	74,000.00	69,595.21	4,404.79				34
	115,156.50	104,886.77	10,269.73		24,400.00		35
15,000.00	144,000.00	93,081.69	50,918.31				36
	14,174.18	27,001.85		12,827.67			37
	3,654.13	163.50	3,490.63				38
	60,122.77	74,742.80		14,620.03	15,218.26		39
	28,026.44	26,500.00	1,526.44				40
	66,910.27	74,658.51		7,748.24	21,000.00		41
	26,684.40	27,874.09		1,189.69	5,000.00		42
	59,070.33	60,274.93		1,204.60	1,220.00		43
	8,648.77	19,557.39		10,908.62			44
	66,002.20	69,000.00		2,997.80			45
	2,369.80	3,966.26		1,596.56	5,500.00		46
	10,060.89	9,423.47	637.42				47
	47,872.44	56,532.08		8,659.64			48
	82,957.53	81,317.53	1,640.00		10,300.00	63,000.00	49
	75,788.34	79,396.77		3,608.43			50
	55,684.25	57,600.00		1,915.75			51
	23,473.68	27,987.35		4,513.67			52
	27,992.40	35,056.39		7,063.99			53
	67.69	10.65	57.04				54
	604.26	283.01	320.35				55

TABLE NO. 4—CITIES—BONDED AND OTHER

Number in order of population	Cities	General bonds	Character and Amount of Debt Obliga Year March 31,			
			Municipal industry bonds	Temporary loans	Outstanding warrants	Judgments
56	Waverly	50,000.00	80,000.00			
57	Maquoketa	2,500.00	40,000.00		3,905.27	
58	Anamosa	58,460.85			69,032.86	
59	Indianola		37,000.00		3,542.85	
60	Hampton	22,000.00			150.10	
61	Jefferson	31,400.00			332.36	
62	Manchester	6,475.00			47.90	
63	Pella	103,500.00			85.40	
64	Vinton	36,000.00			2.25	
65	Sheldon	157,000.00			11,753.22	
66	Belle Plaine	13,000.00	82,000.00		581.13	
67	Eldora	66,800.00			1,113.60	
68	Harlan	29,000.00	2,000.00		1,260.04	
69	Nevada	57,200.00			1,004.84	
70	Clear Lake	118,640.00			4,052.49	
71	Cresco	25,500.00			6,471.39	
72	Osage	64,000.00				
73	Winterset		53,500.00		21,473.84	
74	Emmetsburg	48,000.00			8,641.35	
75	Osceola	97,900.00	26,000.00			
76	Sac City	48,000.00	8,800.00		1,309.56	
77	Bettendorf	30,847.59			1,072.02	
78	Tama	63,800.00			180.43	6,174.55
79	Clarion	22,000.00	10,000.00		331.93	
80	Onawa	48,000.00	9,500.00			
81	Waukon	55,500.00			119.26	
82	Hawarden		19,300.00		174.47	
83	New Hampton	4,500.00			32.20	
84	Sigourney	76,700.00				
85	Monticello	62,500.00				
86	Audubon	39,000.00	30,000.00		258.66	
87	Humboldt	44,000.00			2,689.17	
88	Bloomfield		34,000.00		1,068.50	
89	Rock Rapids	5,000.00	95,000.00		36,791.00	
90	Colfax	41,500.00			8.00	
91	Ida Grove	13,000.00			109.74	
92	Marengo	92,500.00			300.50	
93	Tipton	9,500.00			2,887.21	
94	Rockwell City	12,500.00				
95	Bedford	25,300.00	10,500.00		93.35	
96	Madrid	22,400.00	12,000.00			
97	West Union	13,000.00			28.81	
98	Dyersville	20,000.00			3.50	
99	De Witt	20,700.00	5,500.00		81.70	
100	Villisca	3,000.00				
101	Corning	30,000.00			2,500.78	
102	Forest City	55,200.00			6,996.58	
103	Lake City	33,500.00	24,000.00		2,775.23	
104	Leon	26,000.00			60.86	
105	Hamburg	4,000.00			3,165.47	
106	Mystie	5,500.00			59.06	
107	Toledo		28,000.00		59.50	
108	Eldon	9,000.00				
109	Stuart	59,000.00	17,000.00			7,539.39
110	Seymour	16,000.00				

DEBT OBLIGATIONS MARCH 31, 1939—Continued

tions at Close of 1939							
Miscellaneous debts	Total general indebted- ness March 31, 1939	Total indebtedness April 1, 1938	Increase of indebtedness dur- ing year ending March 31, 1939	Decrease of indebtedness dur- ing year ending March 31, 1939	Special assessment bonds and certificates	Revenue bonds	Number in order of population
	130,000.00	54,000.00	76,000.00				56
	46,405.27	54,568.32		8,163.05	500.00	115,000.00	57
	127,493.71	2,436.31	125,057.40				58
	40,542.85	2,003.40	38,539.45		9,600.00		59
	22,150.10	30,123.10		7,973.00			60
	31,732.36	39,369.10		7,636.74			61
	6,522.90	5,606.52	916.37		500.00		62
	103,585.40	78,048.49	25,536.91		1,300.00	45,000.00	63
	36,002.25	36,037.45		35.20			64
	168,753.22	120,240.39	48,512.83				65
	95,581.13	34,536.06	61,045.07				66
	67,913.60	37,718.00	30,195.60				67
33,500.00	65,760.04	52,499.49	13,260.55			61,000.00	68
	58,204.84	58,830.76		625.92			69
	122,692.49	130,928.42		8,235.93			70
	31,971.39	31,981.17		9.78			71
	64,000.00	83,000.00		19,000.00	6,500.00		72
	74,973.84	65,655.92	9,317.92		5,600.00		73
	56,641.35	13,803.91	42,837.44			79,000.00	74
	123,900.00	132,000.00		8,100.00	6,700.00	56,000.00	75
	58,109.56	68,396.47		10,286.91			76
	31,919.61	34,360.53		2,440.92	4,000.00		77
	70,154.98	77,130.43		6,975.45	3,267.12		78
	32,331.93	34,751.35		2,419.42	811.16		79
	57,500.00	61,500.00		4,000.00		181,000.00	80
	55,619.26	41,414.28	14,204.98				81
	19,474.47	19,800.00		325.53			82
	4,532.20	5,117.75		585.55			83
	76,700.00	85,700.00		9,000.00			84
	62,500.00		62,500.00		5,500.00		85
	69,258.66	108,572.59		39,313.93			86
	46,689.17	50,450.62		3,761.45			87
	35,068.50	36,497.84		1,429.34	24,000.00		88
	136,791.00	156,273.74		19,482.74			89
	41,508.00	44,005.45		2,497.45			90
	13,109.74	15,004.50		1,894.76	550.00		91
	92,830.50	106,003.61		13,173.11	5,500.00		92
	12,387.21	12,300.33	86.88				93
	12,500.00	13,500.00		1,000.00			94
	35,893.35	28,901.74	6,991.61				95
	34,400.00	43,900.00		9,500.00			96
	13,028.81	21,010.06		7,981.25		6,000.00	97
	20,003.50	21,000.00		996.50			98
	26,281.70	29,931.17		3,649.47			99
6,600.00	9,000.00	6,000.00	3,000.00			147,000.00	100
	32,500.78	34,061.78		1,561.00		191,000.00	101
	62,196.58	35,566.31	26,630.27		9,066.02	165,000.00	102
	60,275.23	65,354.58		5,079.35			103
	26,000.86	9,222.27	16,838.59		6,390.55		104
	7,165.47	6,272.03	893.44			25,000.00	105
	5,559.06	6,657.52		1,098.46			106
	28,059.50	30,625.00		2,565.50			107
	9,000.00	12,057.00		3,057.00			108
	83,539.39	86,239.39		2,700.00		61,500.00	109
	16,000.00	20,064.47		4,064.47		2,500.00	110

TABLE NO. 5—CITIES—VALUATION OF PROPERTY

Number 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.....	\$613,424,989.00	\$80,544,598.00	\$39,298,836.00
1	Des Moines.....	112,493,828.00	14,710,571.00	8,563,244.00
2	Sioux City.....	67,117,753.00	10,074,759.00	7,386,010.00
3	Davenport.....	50,334,405.00	4,940,188.00	398,591.00
4	Cedar Rapids.....	47,287,295.00	6,408,738.00	561,325.00
5	Waterloo.....	24,865,590.00	3,387,989.00	2,367,046.00
6	Council Bluffs.....	17,940,809.00	1,109,765.00	2,376,127.00
7	Dubuque.....	26,392,962.00	4,555,643.00	2,414,130.00
8	Ottumwa.....	13,535,634.00	2,238,369.00	1,295,722.00
9	Burlington.....	12,965,487.00	2,365,661.00	1,280,733.00
10	Clinton.....	14,628,654.00	1,245,327.00	217,867.00
11	Mason City.....	15,809,684.00	2,254,354.00	1,264,135.00
12	Ft. Dodge.....	12,854,541.00	1,309,982.00	1,248,419.00
13	Marshalltown.....	7,705,982.00	963,617.00	650,341.00
14	Muscatine.....	7,717,545.00	1,220,305.00	373,280.00
15	Iowa City.....	10,355,868.00	1,782,175.00	94,252.00
16	Keokuk.....	10,471,886.00	905,952.00	164,662.00
17	Ft. Madison.....	5,369,615.00	504,068.00	438,900.00
18	Boone.....	4,735,231.00	411,007.00	112,215.00
19	Newton.....	4,962,619.00	1,295,634.00	26,482.00
20	Ames.....	4,794,060.00	309,409.00	164,577.00
21	Oskaloosa.....	5,084,213.00	564,188.00	259,504.00
22	Creston.....	3,733,722.00	480,306.00	277,782.00
23	Centerville.....	2,621,968.00	323,620.00	66,420.00
24	Charles City.....	3,750,255.00	410,549.00	372,284.00
25	Oelwein.....	3,299,461.00	233,974.00	63,164.00
26	Cedar Falls.....	4,045,624.00	329,635.00	145,458.00
27	Webster City.....	2,519,854.00	303,227.00	119,198.00
28	Fairfield.....	2,546,672.00	309,072.00	188,021.00
29	Shenandoah.....	2,077,679.00	321,975.00	233,326.00
30	Cherokee.....	2,585,295.00	499,346.00	97,011.00
31	Perry.....	2,743,452.00	319,715.00	59,495.00
32	Red Oak.....	2,213,551.00	440,856.00	112,994.00
33	Atlantic.....	2,121,686.00	234,002.00	71,500.00
34	Chariton.....	1,696,229.00	187,647.00	83,614.00
35	Spencer.....	2,737,620.00	567,225.00	76,924.00
36	Clarinda.....	2,001,134.00	307,013.00	38,897.00
37	Grinnell.....	2,664,567.00	233,153.00	208,952.00
38	Estherville.....	2,261,766.00	427,822.00	51,036.00
39	Washington.....	2,742,271.00	344,183.00	63,469.00
40	Le Mars.....	2,244,153.00	315,363.00	252,446.00
41	Knoxville.....	1,428,619.00	174,182.00	120,320.00
42	Carroll.....	1,830,164.00	253,332.00	274,005.00
43	Decorah.....	2,386,616.00	339,407.00	28,463.00
44	Albia.....	1,709,564.00	189,294.00	85,679.00
45	Marion.....	2,043,741.00	122,496.00	67,410.00
46	West Des Moines.....	1,382,916.00	71,693.00	124,557.00
47	Glenwood.....	574,980.00	64,203.00	74,167.00
48	Missouri Valley.....	1,428,595.00	105,261.00	51,065.00
49	Storm Lake.....	2,511,470.00	396,434.00	202,221.00
50	Iowa Falls.....	1,792,533.00	252,152.00	95,286.00
51	Eagle Grove.....	1,448,010.00	158,148.00	251,828.00
52	Algona.....	1,845,432.00	309,063.00	63,069.00
53	Denison.....	1,638,726.00	210,882.00	75,767.00
54	Mt. Pleasant.....	1,331,700.00	157,717.00	47,710.00
55	Independence.....	1,824,758.00	325,270.00	56,200.00

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1938						
Total taxable valuation of 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	Number in order of population
\$733,268,423.00	\$196,205,212.00	\$929,473,635.00	\$ 9,467,644.75	-----	\$12,484,713.14	
135,767,643.00	29,169,303.00	164,936,946.00	895,764.00	22.2	3,000,728.66	1
84,578,522.00	10,878,722.00	95,457,244.00	1,336,440.00	13.834	1,175,196.00	2
55,673,184.00	12,560,480.00	68,233,664.00	562,780.00	24.7	834,906.91	3
54,257,358.00	19,824,185.00	74,081,543.00	661,750.00	15.908	826,019.21	4
30,500,625.00	6,947,287.00	37,507,912.00	139,765.00	16.078	489,103.00	5
21,426,701.00	4,306,255.00	25,732,956.00	500,191.00	26.91	535,551.40	6
33,362,735.00	7,803,025.00	41,165,760.00	84,212.00	19.766	659,445.11	7
17,069,125.00	6,618,055.00	23,687,180.00	64,840.00	21.00	357,199.00	8
16,611,881.00	5,035,024.00	21,646,905.00	308,492.00	16.282	250,067.00	9
16,091,848.00	4,929,652.00	21,021,500.00	78,811.00	21.94	330,086.76	10
19,328,173.00	3,809,589.00	23,137,762.00		18.953	365,700.00	11
15,412,942.00	2,490,805.00	17,903,747.00	135,818.00	18.486	289,210.00	12
9,319,940.00	2,279,666.00	11,599,606.00	99,406.00	16.493	152,251.49	13
9,311,130.00	4,013,079.00	13,324,209.00	21,038.00	12.485	119,934.26	14
12,232,295.00	2,739,840.00	14,972,135.00	72,352.00	14.94	181,063.00	15
11,542,500.00	1,207,362.00	12,749,862.00	32,125.00	16.00	183,900.00	16
6,312,583.00	686,490.00	6,999,073.00	53,465.00	19.13	113,363.00	17
5,258,453.00	1,381,122.00	6,639,575.00	59,620.00	18.32	95,684.00	18
6,284,735.00	5,630,169.00	12,214,904.00	51,127.00	15.36	104,623.99	19
5,268,046.00	1,071,042.00	6,339,088.00		12.04	63,523.00	20
5,908,005.00	1,266,976.00	7,174,981.00	47,924.00	18.65	111,613.00	21
4,500,810.00	808,434.00	5,309,244.00	64,216.00	14.32	63,423.74	22
3,012,008.00	684,501.00	3,696,509.00	53,794.00	14.271	42,220.00	23
4,533,088.00	1,026,769.00	5,559,857.00	100,136.00	18.106	80,429.00	24
3,596,599.00	440,200.00	4,036,799.00	14,541.00	19.138	64,129.00	25
4,520,717.00	2,592,212.00	7,112,929.00	35,136.00	14.262	41,172.00	26
2,942,279.00	855,296.00	3,797,575.00	96,931.00	11.382	34,356.16	27
3,043,765.00	1,562,530.00	4,606,295.00	19,190.00	14.511	50,150.00	28
2,632,980.00	829,742.00	3,462,722.00	50,814.00	16.875	44,635.00	29
3,181,652.00	1,363,080.00	4,544,732.00	96,087.00	11.77	38,820.00	30
3,122,662.00	832,893.00	3,955,555.00	44,822.00	15.57	48,620.00	31
2,767,401.00	2,198,264.00	4,875,665.00	42,970.00	14.29	39,546.00	32
2,427,278.00	812,402.00	3,239,680.00	32,146.00	10.629	25,023.54	33
1,967,490.00	534,973.00	2,502,463.00	26,115.00	14.07	32,145.00	34
3,381,769.00	1,103,209.00	4,484,978.00	41,271.00	12.02	40,737.00	35
2,347,044.00	734,817.00	3,081,861.00	9,698.00	14.38	34,715.00	36
3,106,672.00	798,164.00	3,904,836.00	19,454.00	12.06	38,400.00	37
2,740,624.00	566,688.00	3,307,312.00	73,111.00	6.59	18,369.00	38
3,149,923.00	1,988,282.00	5,138,205.00	111,140.00	11.52	38,318.00	39
2,811,962.00	911,409.00	3,723,371.00	114,640.00	9.88	27,917.00	40
1,723,121.00	727,530.00	2,450,651.00	34,029.00	18.41	28,916.00	41
2,358,101.00	621,586.00	2,979,687.00	38,851.00	15.76	36,218.78	42
2,754,486.00	1,173,651.00	3,928,137.00	46,324.00	16.02	42,027.00	43
1,984,537.00	353,130.00	2,337,667.00	28,943.00	14.852	29,942.00	44
2,233,647.00	594,515.00	2,828,162.00	162,473.00	12.34	25,699.79	45
1,579,166.00	316,257.00	1,895,423.00	27,737.00			46
713,350.00	375,582.00	1,088,932.00	15,292.00	16.12	11,239.00	47
1,584,921.00	226,720.00	1,811,641.00	23,673.00	17.7241	28,190.00	48
3,110,125.00	1,680,322.00	4,790,447.00		13.263	41,283.48	49
2,139,971.00	864,236.00	3,004,207.00	47,527.00	17.387	35,108.64	50
1,857,986.00	536,122.00	2,394,108.00	84,543.00		24,975.00	51
2,217,564.00	698,354.00	2,915,918.00		11.41	25,246.00	52
1,925,375.00	999,169.00	2,924,544.00	78,196.00	9.457	20,299.84	53
1,537,127.00	1,272,698.00	2,809,825.00	32,412.00	9.15	14,152.00	54
2,296,228.00	1,021,540.00	3,227,768.00		4.6	9,660.00	55

TABLE NO. 5—CITIES—VALUATION OF PROPERTY

Number 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	1,705,175.00	245,853.00	111,520.00
57	Maquoketa	1,506,246.00	202,507.00	44,885.00
58	Anamosa	1,161,139.00	142,149.00	63,335.00
59	Indianola	1,742,926.00	222,612.00	65,630.00
60	Hampton	1,571,146.00	219,168.00	131,762.00
61	Jefferson	1,534,577.00	202,109.00	147,304.00
62	Manchester	1,413,939.00	183,829.00	65,627.00
63	Pella	1,190,851.00	150,227.00	29,260.00
64	Vinton	1,418,197.00	234,622.00	35,205.00
65	Sheldon	2,078,659.00	275,818.00	87,347.00
66	Belle Plaine	1,308,936.00	94,723.00	57,664.00
67	Eldora	942,452.00	132,432.00	46,244.00
68	Harlan	1,491,205.00	207,561.00	27,668.00
69	Nevada	1,212,595.00	156,106.00	35,278.00
70	Clear Lake	1,932,663.00	127,928.00	122,446.00
71	Cresco	1,558,440.00	307,744.00	22,496.00
72	Osage	1,630,188.00	246,695.00	58,034.00
73	Winterset	1,393,328.00	160,288.00	41,372.00
74	Emmetsburg	1,165,708.00	190,153.00	79,882.00
75	Osceola	1,066,351.00	198,606.00	61,422.00
76	Sac City	1,251,587.00	183,562.00	156,447.00
77	Bettendorf	1,690,156.00	355,190.00	155,333.00
78	Tama	972,462.00	154,810.00	62,662.00
79	Clarion	1,154,032.00	129,235.00	130,677.00
80	Onawa	1,043,194.00	129,951.00	102,564.00
81	Waukon	1,180,359.00	160,657.00	12,853.00
82	Hawarden	783,151.00	133,437.00	59,309.00
83	New Hampton	1,066,067.00	167,045.00	31,320.00
84	Sigourney	894,906.00	126,526.00	33,526.00
85	Monticello	865,092.00	121,643.00	59,580.00
86	Audubon	1,245,880.00	155,088.00	116,415.00
87	Humboldt	1,152,349.00	110,035.00	33,613.00
88	Bloomfield	1,140,887.00	138,888.00	40,843.00
89	Rock Rapids	1,324,597.00	207,957.00	77,629.00
90	Colfax	595,479.00	73,422.00	29,092.00
91	Ida Grove	961,903.00	140,198.00	108,374.00
92	Marengo	653,989.00	88,420.00	7,417.00
93	Tipton	1,072,957.00	131,860.00	20,246.00
94	Rockwell City	898,961.00	147,087.00	179,420.00
95	Bedford	677,441.00	92,160.00	15,689.00
96	Madrid	705,091.00	94,660.00	24,056.00
97	West Union	842,834.00	104,165.00	22,374.00
98	Dyersville	1,011,338.00	174,383.00	103,066.00
99	De Witt	922,441.00	101,197.00	57,334.00
100	Villisca	652,149.00	77,272.00	35,811.00
101	Corning	917,270.00	114,576.00	16,317.00
102	Forest City	1,036,207.00	164,113.00	59,792.00
103	Lake City	837,097.00	112,776.00	76,767.00
104	Leon	659,831.00	109,953.00	65,080.00
105	Hamburg	671,886.00	76,233.00	79,119.00
106	Mystic	244,553.00	34,954.00	31,234.00
107	Toledo	800,973.00	102,528.00	31,984.00
108	Eldon	367,237.00	21,465.00	18,223.00
109	Stuart	601,693.00	81,499.00	24,051.00
110	Seymour	356,765.00	40,905.00	28,188.00

SUBJECT TO TAXATION—TOTAL TAX LEVIES—Continued

Subject to Taxation January 1, 1938				Tax levy—mills	Amount of levies	Number in order of population
Total taxable valuation of all property except moneys and credits	Total taxable valuation of moneys and credits	Total taxable value of all property	Taxable valuation of agricultural lands			
2,062,548.00	1,067,751.00	3,130,299.00	102,278.00	12.455	24,590.00	56
1,753,638.00	910,228.00	2,663,866.00	69,074.00	11.412	20,005.00	57
1,366,623.00	395,492.00	1,762,115.00	2,000.00	9.879	13,500.00	58
2,031,168.00	1,418,947.00	3,450,115.00	94,168.00	5.9	13,027.00	59
1,922,076.00	763,088.00	2,685,164.00	152,582.00	10.18	29,414.25	60
1,883,990.00	686,342.00	2,570,332.00	102,995.00	14.15	25,016.20	61
1,663,395.00	591,908.00	2,255,303.00	42,234.00	11.88	19,759.00	62
1,370,338.00	1,229,658.00	2,599,996.00	17,322.00	12.75	29,142.00	63
1,688,024.00	1,372,834.00	3,060,858.00	17,724.00	10.0	15,830.00	64
2,441,824.00	762,849.00	3,204,673.00		16.98	41,444.00	65
1,461,323.00	425,397.00	1,886,720.00	69,754.00	21.39	29,782.01	66
1,121,128.00	678,209.00	1,799,337.00	107,300.00	26.646	29,718.00	67
1,726,434.00	816,446.00	2,542,880.00	41,135.00	12.8	22,117.74	68
1,403,979.00	466,805.00	1,870,784.00	56,728.00	18.23	24,635.34	69
2,183,037.00	674,839.00	2,857,876.00	52,118.00	13.724	30,014.00	70
1,888,680.00	1,163,690.00	3,052,370.00	73,780.00	14.64	25,302.16	71
1,934,917.00	1,796,506.00	3,731,423.00	27,072.00	17.669	34,099.77	72
1,595,698.00	513,202.00	2,108,900.00	14,001.00	14.2	21,130.00	73
1,435,743.00	396,358.00	1,832,101.00	38,812.00	14.10	20,925.00	74
1,326,379.00	319,252.00	1,645,631.00	21,509.00	19.67	25,604.00	75
1,591,596.00	484,701.00	2,076,297.00		24.685	36,312.00	76
2,200,739.00	270,827.00	2,471,566.00	1,607.75	14.925	32,112.56	77
1,189,934.00	381,079.00	1,571,013.00	57,027.00	21.09	23,688.84	78
1,413,944.00	284,253.00	1,698,197.00	71,620.00	21.47	27,372.00	79
1,275,709.00	137,330.00	1,413,039.00	160,941.00	15.92	16,891.00	80
1,353,869.00	580,132.00	1,934,001.00	6,415.00	17.078	23,120.00	81
975,897.00	292,078.00	1,267,975.00	58,815.00	8.62	8,428.25	82
1,264,432.00	282,103.00	1,546,535.00	27,992.00	8.65	11,630.15	83
1,054,958.00	731,138.00	1,786,096.00	45,078.00	22.104	21,902.00	84
1,046,315.00	129,500.00	1,175,815.00	8,376.00	9.17	9,606.00	85
1,517,383.00	472,512.00	1,989,895.00	33,740.00	15.762	23,875.00	86
1,295,997.00	768,488.00	2,064,485.00	34,195.00	16.548	19,505.53	87
1,320,618.00	502,387.00	1,823,005.00	11,719.00	9.36	12,352.00	88
1,610,183.00	374,334.00	1,984,517.00	95,318.00	14.61	26,050.00	89
697,993.00	251,954.00	949,947.00	1,510.00	12.912	9,470.00	90
1,210,475.00	303,754.00	1,514,229.00	24,044.00	12.41	15,019.52	91
749,826.00	487,504.00	1,237,330.00	3,510.00	24.793	18,561.00	92
1,225,063.00	806,274.00	2,031,337.00		10.214	13,525.56	93
1,225,468.00	394,971.00	1,620,439.00	132,308.00	10.085	12,368.93	94
785,290.00	542,986.00	1,328,276.00	21,118.00	19.44	18,350.00	95
823,807.00	260,639.00	1,084,446.00	11,115.00	16.75	13,801.00	96
969,373.00	369,730.00	1,339,103.00	69,220.00	10.86	9,905.00	97
1,288,787.00	273,421.00	1,562,208.00	75,680.00	7.54	9,450.38	98
1,080,972.00	621,212.00	1,702,184.00	42,179.00	16.7	17,085.67	99
765,232.00	306,116.00	1,071,348.00	32,606.00	13.65	9,665.47	100
1,048,163.00	662,166.00	1,710,329.00	6,430.00	12.305	13,962.53	101
1,260,112.00	347,274.00	1,607,386.00	56,523.00	20.605	23,511.52	102
1,026,640.00	142,072.00	1,168,712.00	146,414.00	17.24	17,683.00	103
834,364.00	251,025.00	1,085,389.00	16,012.00	18.13	17,594.00	104
827,238.00	348,303.00	1,175,541.00	2,464.00	10.04	8,050.00	105
310,741.00	18,086.00	328,827.00	24,788.00	13.478	3,852.00	106
935,485.00	395,090.00	1,330,575.00	57,159.00	17.25	16,760.00	107
406,925.00	58,160.00	465,085.00	13,281.00	7.25	3,975.00	108
707,243.00	173,738.00	880,981.00	7,300.00		19,450.00	109
425,858.00	86,768.00	512,626.00	46,351.00	23.60	8,917.00	110

TABLE NO. 6—CITIES—VALUATION OF

Number in order of population	Cities	Value of Municipal Possessions			
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets alleys
	Grand Total.....	\$7,155,774.08	\$1,811,806.23	\$4,383,507.88	\$ 901,941.37
1	Des Moines.....	584,000.00	639,000.00	693,000.00	55,000.00
2	Sioux City.....	161,000.00	528,600.00	390,000.00	82,500.00
3	Davenport.....	483,900.00	75,000.00	488,000.00	38,869.45
4	Cedar Rapids.....	1,436,791.04	154,034.53	307,465.91	27,038.00
5	Waterloo.....	83,500.00	20,578.00	165,946.00	5,000.00
6	Council Bluffs.....	49,000.00	26,000.00	180,000.00	40,000.00
7	Dubuque.....	85,000.00	30,000.00	172,000.00	18,000.00
8	Ottumwa.....	55,000.00	4,500.00	52,500.00	24,000.00
9	Burlington.....	156,000.00	74,000.00	140,000.00	36,633.38
10	Clinton.....	217,690.36	5,286.42	132,863.39	28,602.65
11	Mason City.....	167,771.82	52,299.85	138,715.18	50,800.00
12	Ft. Dodge.....	313,220.00	3,850.00	39,000.00	12,500.00
13	Marshalltown.....	90,000.00	6,500.00	95,000.00	10,000.00
14	Muscatine.....	294,000.00	3,800.00	42,000.00	18,167.97
15	Iowa City.....	90,627.00	11,800.00	72,500.00	15,500.00
16	Keokuk.....	49,000.00	14,500.00	80,000.00	25,000.00
17	Ft. Madison.....	42,500.00	1,000.00	27,000.00	13,000.00
18	Boone.....	60,000.00	7,500.00	20,000.00	6,000.00
19	Newton.....	57,000.00	6,000.00	20,000.00	20,000.00
20	Ames.....	118,000.00	2,200.00	42,000.00	12,000.00
21	Oskaloosa.....	4,000.00	810.00	16,395.00	4,800.00
22	Creston.....	17,000.00	808.00	19,865.00	16,000.00
23	Centerville.....	26,618.00	800.00	16,000.00	1,800.00
24	Charles City.....	63,000.00	2,500.00	14,000.00	21,000.00
25	Oelwein.....	15,000.00	912.93	23,032.15	2,174.82
26	Cedar Falls.....	14,443.69	3,700.00	17,000.00	7,000.00
27	Webster City.....	18,800.00	500.00	6,000.00	8,000.00
28	Fairfield.....	64,000.00	160.00	14,700.00	4,400.00
29	Shenandoah.....	21,200.00	500.00	44,650.00	6,000.00
30	Cherokee.....	28,800.00	14,600.00	37,000.00	8,000.00
31	Perry.....	19,500.00	47,000.00	16,000.00	5,500.00
32	Red Oak.....	47,000.00	97,800.00	13,000.00	3,764.00
33	Atlantic.....	12,950.00	800.00	13,500.00	2,700.00
34	Chariton.....	58,500.00	2,000.00	14,500.00	5,000.00
35	Spencer.....	8,500.00	5,856.00	3,375.60	2,000.00
36	Clarinda.....	28,661.76	400.00	6,000.00	2,000.00
37	Grinnell.....	23,600.00	8,000.00	6,500.00	5,500.00
38	Estherville.....	23,600.00	45,716.47	13,000.00	6,000.00
39	Washington.....	45,716.47	11,000.00	18,000.00	7,500.00
40	Le Mars.....	25,500.00	3,000.00	15,000.00	4,000.00
41	Knoxville.....	3,750.00	4,000.00	3,000.00	1,500.00
42	Carroll.....	7,000.00	600.00	15,000.00	1,000.00
43	Decorah.....	20,000.00	500.00	10,350.00	2,150.00
44	Albia.....	50,000.00	36,500.00	21,300.00	3,500.00
45	Marion.....	60,000.00	5,500.00	5,000.00	100,000.00
46	West Des Moines.....	5,500.00	51,000.00	17,000.00	2,500.00
47	Glenwood.....	122,500.00	8,000.00	8,000.00	5,000.00
48	Missouri Valley.....	51,000.00	1,000.00	20,000.00	5,000.00
49	Storm Lake.....	57,500.00	500.00	14,000.00	7,500.00
50	Iowa Falls.....	36,500.00	500.00	8,500.00	7,500.00
51	Eagle Grove.....				
52	Algona.....				
53	Denison.....				
54	Mt. Pleasant.....				
55	Independence.....				

MUNICIPALLY OWNED PROPERTY

Value of Municipal Possessions						Number in order of population
Bridges	Markets and public scales	Cemeteries	Gas works	Electric light plant	Water works	
\$ 8,721,808.76	\$ 337,623.14	\$ 1,605,098.89	\$ 620,729.97	\$ 9,459,113.00	\$40,906,431.46	
3,703,257.74	150,000.00	553,000.00			7,298,228.53	1
	50,000.00	115,000.00			4,290,000.00	2
80,400.00		2,000.00				3
888,491.00	23,600.00				2,199,636.72	4
577,968.00					2,192,391.00	5
200,000.00	1,000.00				2,322,116.73	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
65,705.43						10
182,403.59					1,119,964.15	11
411,000.00	26,000.00				1,319,175.00	12
111,000.00	750.00				1,367,000.00	13
89,000.00	2,500.00	100,000.00		1,401,973.00	680,511.00	14
	10,000.00	75,000.00				15
83,000.00	20,000.00	35,000.00			661,741.27	16
2,000.00		50,000.00				17
3,500.00					600,000.00	18
		2,000.00	195,000.00		638,000.00	19
15,000.00		34,000.00		1,000,000.00	400,000.00	20
	8,000.00				350,000.00	21
		4,000.00			325,000.00	22
	1,900.00	20,000.00				23
150.00					150,000.00	24
		25,000.00			275,000.00	25
130,600.00		24,000.00	175,000.00	632,000.00	195,000.00	26
	5,973.14	35,000.00	126,467.57	411,569.46	199,716.92	27
		250.00			320,000.00	28
		6,000.00			300,000.00	29
		10,500.00			205,000.00	30
		25,000.00			200,000.00	31
		64,000.00			283,000.00	32
				427,230.00	157,262.00	33
					261,600.00	34
		5,300.00		350,425.00	109,227.00	35
		27,000.00			350,000.00	36
		11,000.00			264,000.00	37
			64,262.40	422,220.00	155,704.00	38
					90,000.00	39
						40
		15,000.00			520,000.00	41
		11,000.00			145,397.28	42
					310,000.00	43
19,000.00					237,000.00	44
		5,000.00				45
					130,265.35	46
					90,000.00	47
					125,000.00	48
					325,000.00	49
1,000.00					150,000.00	50
		10,000.00			165,000.00	51
				183,000.00	106,000.00	52
				400,000.00	225,000.00	53
	3,000.00	20,000.00		275,000.00	130,000.00	54
700.00					300,000.00	55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 6—CITIES—VALUATION OF

Number in order of population	Cities	Value of Municipal Possessions			
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets 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	
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	Pella	51,000.00	200.00	29,662.00	
64	Vinton	30,360.00		18,150.00	4,000.00
65	Sheldon	100,904.00		12,950.00	3,250.00
66	Belle Plaine	16,600.00		15,000.00	6,000.00
67	Eldora				800.00
68	Harlan	55,371.94	353.50	6,123.25	2,835.50
69	Nevada	5,300.00	2,000.00	12,000.00	2,500.00
70	Clear Lake	16,000.00	150.00	9,500.00	1,000.00
71	Cresco	9,541.00	1,300.00	18,300.00	6,650.00
72	Osage	62,994.00	26.00	14,560.00	1,700.00
73	Winterset	12,150.00	700.00	10,600.00	2,000.00
74	Emmetsburg	22,250.00		9,000.00	3,500.00
75	Osceola	5,000.00		5,000.00	
76	Sac City	25,000.00		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	1,250.00
80	Onawa	11,000.00		8,000.00	
81	Waukon	12,800.00		3,000.00	3,000.00
82	Hawarden	12,800.00		5,500.00	3,000.00
83	New Hampton			37,000.00	
84	Sigourney	105,000.00		8,000.00	5,500.00
85	Monticello	61,000.00	100.00	13,000.00	1,000.00
86	Audubon	55,000.00		8,000.00	5,000.00
87	Humboldt	13,000.00		6,600.00	2,000.00
88	Bloomfield	14,000.00	100.00	13,200.00	5,000.00
89	Rock Rapids	3,500.00	2,200.00	13,000.00	9,000.00
90	Colfax	7,300.00	5,600.00	5,000.00	
91	Ida Grove	6,913.00		2,544.00	3,250.00
92	Marengo	5,800.00	100.00	8,500.00	2,000.00
93	Tipton	9,000.00		13,800.00	3,000.00
94	Rockwell City	3,800.00		11,000.00	
95	Bedford	6,500.00		6,500.00	1,500.00
96	Madrid	5,000.00	300.00	7,000.00	400.00
97	West Union	10,500.00		5,000.00	
98	Dyersville	79,000.00	3,000.00	6,000.00	3,200.00
99	De Witt	3,000.00	2,500.00	18,000.00	2,000.00
100	Villisca	30,000.00	1,000.00	5,500.00	4,000.00
101	Corning	9,500.00		5,000.00	2,100.00
102	Forest City	50,000.00		13,000.00	1,000.00
103	Lake City	61,550.00		7,400.00	325.00
104	Leon	10,000.00		7,000.00	1,500.00
105	Hamburg	5,000.00		6,000.00	
106	Mystic	6,800.00	225.00	4,580.00	1,200.00
107	Toledo	35,500.00	100.00	9,000.00	1,000.00
108	Eldon	2,300.00		3,500.00	2,000.00
109	Stuart	14,000.00	200.00	8,000.00	2,000.00
110	Seymour	77,000.00	5,750.00	6,950.00	25,000.00

MUNICIPALLY OWNED PROPERTY—Continued

Value of Municipal Possessions						Number in order of population
Bridges	Markets and public scales	Cemeteries	Gas works	Electric light plant	Water works	
		20,000.00		425,000.00	125,000.00	56
	800.00			240,000.00	121,000.00	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
				207,000.00	267,000.00	63
				250,000.00	80,000.00	64
		10,000.00			137,700.00	65
						66
					75,000.00	67
				336,639.21	108,356.05	68
		10,000.00			100,000.00	69
		35,000.00			79,000.00	70
					130,000.00	71
		8,398.89			83,280.46	72
		2,000.00		175,000.00	40,000.00	73
	8,000.00		60,000.00		125,000.00	74
		10,000.00			162,000.00	75
					115,000.00	76
						77
4,433.00		6,250.00			65,000.00	78
		6,500.00			163,200.00	79
		4,000.00		268,000.00	60,000.00	80
	1,500.00				125,000.00	81
		36,000.00		100,000.00	23,200.00	82
				250,000.00	60,000.00	83
					90,000.00	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		500,000.00	115,000.00	88
4,800.00	3,700.00			300,000.00	100,000.00	89
					50,000.00	90
					35,250.00	91
					178,000.00	92
	900.00			43,000.00	63,000.00	93
					125,000.00	94
		1,000.00			50,000.00	95
2,100.00					50,000.00	96
		20,000.00			76,000.00	97
	1,000.00				105,000.00	98
		10,000.00			90,000.00	99
900.00		15,000.00		162,500.00	95,000.00	100
		5,400.00		203,056.42	65,000.00	101
				165,000.00	75,000.00	102
		2,000.00			130,000.00	103
		5,000.00			80,000.00	104
		7,500.00			30,000.00	105
		5,000.00				106
		12,000.00			110,000.00	107
		4,000.00		31,500.00	41,500.00	108
		3,000.00		179,000.00	115,000.00	109
16,000.00		50,000.00		45,000.00	40,000.00	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 6—CITIES—VALUATION OF MUNICIPALLY

Number in order of population	Cities	Value of Municipal Possessions	
		Docks, wharves, landings	Disposal plants
	Grand Total.....	\$ 2,518,815.00	\$ 6,581,105.84
1	Des Moines.....		100,000.00
2	Sioux City.....	300,000.00	38,500.00
3	Davenport.....	1,225,500.00	320,000.00
4	Cedar Rapids.....	2,628.00	898,696.25
5	Waterloo.....	239,687.00	385,700.00
6	Council Bluffs.....		
7	Dubuque.....	370,000.00	
8	Ottumwa.....		24,000.00
9	Burlington.....	250,000.00	
10	Clinton.....		43,898.00
11	Mason City.....		174,198.50
12	Ft. Dodge.....		390,000.00
13	Marshalltown.....		
14	Muscatine.....	40,000.00	
15	Iowa City.....		450,000.00
16	Keokuk.....	25,000.00	
17	Ft. Madison.....	6,000.00	
18	Boone.....		100,000.00
19	Newton.....		
20	Ames.....		85,000.00
21	Oskaloosa.....		200,000.00
22	Creston.....		125,000.00
23	Centerville.....		68,000.00
24	Charles City.....		150,000.00
25	Oelwein.....		120,000.00
26	Cedar Falls.....		20,000.00
27	Webster City.....		
28	Fairfield.....		120,000.00
29	Shenandoah.....		
30	Cherokee.....		
31	Perry.....		110,000.00
32	Red Oak.....		
33	Atlantic.....		
34	Chariton.....		
35	Spencer.....		108,113.00
36	Clarinda.....		
37	Grinnell.....		88,000.00
38	Estherville.....		76,908.00
39	Washington.....		50,000.00
40	Le Mars.....		
41	Knoxville.....		50,000.00
42	Carroll.....		80,000.00
43	Decorah.....		60,000.00
44	Albia.....		92,000.00
45	Marion.....		42,000.00
46	West Des Moines.....		40,000.00
47	Glenwood.....		
48	Missouri Valley.....		
49	Storm Lake.....		200,000.00
50	Iowa Falls.....		50,000.00
51	Eagle Grove.....		
52	Algona.....		
53	Denison.....		
54	Mt. Pleasant.....		35,000.00
55	Independence.....		

OWNED PROPERTY—Continued

Value of Municipal Possessions					Number in order of population
Hospital	Libraries	Parks	All other possessions	Total of all property	
\$ 748,206.50	\$ 6,692,616.95	\$14,715,473.21	\$ 3,798,030.55	\$ 110,958,082.92	
25,000.00	541,000.00	3,052,406.50	569,000.00	17,964,092.77	1
	434,500.00	380,000.00	94,000.00	6,841,600.00	2
	611,600.00	1,869,000.00	429,000.00	5,666,900.00	3
9,670.50	371,771.35	1,238,496.32	18,769.10	7,588,920.17	4
	162,787.00	478,700.00	3,444.00	4,337,739.00	5
	240,000.00	1,450,000.00	230,000.00	4,703,116.73	6
	203,000.00	360,000.00	260,000.00	3,199,000.00	7
	125,000.00	180,000.00	417,699.00	4,099,607.00	8
	189,500.00	276,000.00	77,000.00	2,001,500.00	9
	146,790.71	861,100.00		1,509,967.69	10
3,500.00	205,583.16	587,712.06		2,660,750.96	11
	243,009.00	402,000.00	30,745.00	3,189,790.00	12
	49,000.00	125,000.00	134,000.00	1,934,750.00	13
500.00	85,000.00	188,500.00	10,000.00	3,000,784.00	14
	70,000.00	183,000.00	130,000.00	1,080,594.97	15
	90,200.00	92,000.00	2,000.00	1,160,441.27	16
	60,000.00	210,000.00		479,500.00	17
	75,800.00	67,000.00	29,000.00	976,300.00	18
	53,000.00	40,000.00	425,000.00	1,443,500.00	19
235,000.00	160,000.00	68,000.00		2,221,000.00	20
	40,000.00	110,000.00	5,000.00	844,200.00	21
	30,000.00	50,000.00		560,005.00	22
	37,500.00	38,000.00	16,000.00	219,400.00	23
120,000.00	27,300.00	160,270.00		671,011.00	24
	64,500.00	27,500.00		593,600.00	25
174,000.00	42,000.00	86,000.00		1,530,500.00	26
	315,000.00	29,027.46	80,854.79	1,244,172.93	27
	150,000.00	100,400.00	22,000.00	759,150.00	28
	27,045.89	48,000.00		459,545.89	29
	28,000.00	9,000.00		292,960.00	30
	34,000.00	51,000.00		499,950.00	31
20,000.00	44,000.00	99,000.00		589,100.00	32
	22,000.00	35,300.00		691,792.00	33
	20,650.00	3,500.00		405,050.00	34
55,536.00	16,500.00	57,200.00	166,696.04	901,811.04	35
	36,000.00	45,000.00	37,000.00	570,500.00	36
	44,000.00	28,000.00		465,000.00	37
	31,110.24	115,067.14	37,786.00	940,951.14	38
	29,500.00	10,000.00		211,500.00	39
	25,000.00	125,000.00		181,000.00	40
	30,000.00	55,000.00		702,000.00	41
	31,240.21	9,987.00		352,552.96	42
	14,000.00	79,000.00	7,500.00	501,300.00	43
	19,500.00	7,500.00		429,000.00	44
	27,000.00	20,500.00		121,250.00	45
				182,365.35	46
	10,500.00	8,600.00		145,100.00	47
	35,000.00	35,000.00	2,000.00	260,000.00	48
	40,000.00	155,000.00		841,300.00	49
8,000.00	28,000.00	40,000.00		387,500.00	50
	35,000.00	61,000.00		341,500.00	51
	30,000.00	10,000.00	97,900.00	562,400.00	52
	32,500.00	12,000.00		741,500.00	53
	80,000.00	38,000.00	127,715.35	785,715.35	54
	25,000.00	17,000.00		395,700.00	55

TABLE NO. 6—CITIES—VALUATION OF MUNICIPALLY

Number in order of population	Cities	Value of Municipal Possessions	
		Docks, wharves, landings	Disposal plants
56	Waverly		78,000.00
57	Maquoketa		
58	Anamosa		
59	Indianola		4,200.00
60	Hampton		101,168.00
61	Jefferson		12,000.00
62	Manchester		
63	Pella		45,000.00
64	Vinton		60,000.00
65	Sheldon		4,000.00
66	Belle Plaine		
67	Eldora		60,000.00
68	Harlan		34,974.07
69	Nevada		15,000.00
70	Clear Lake		50,000.00
71	Cresco		117,998.00
72	Osage		68,070.02
73	Winterset		49,600.00
74	Emmetsburg		60,000.00
75	Osceola		93,082.00
76	Sac City		50,000.00
77	Bettendorf		
78	Tama		55,000.00
79	Clarion		30,000.00
80	Onawa		10,000.00
81	Waukon		25,000.00
82	Hawarden		
83	New Hampton		
84	Sigourney		
85	Monticello		
86	Audubon		40,000.00
87	Humboldt		36,000.00
88	Bloomfield		45,000.00
89	Rock Rapids		
90	Colfax		
91	Ida Grove		30,000.00
92	Marengo		10,000.00
93	Tipton		10,000.00
94	Rockwell City		15,000.00
95	Bedford		33,000.00
96	Madrid		146,000.00
97	West Union		28,000.00
98	Dyersville		
99	De Witt		12,000.00
100	Villisca		
101	Corning		40,000.00
102	Forest City		43,000.00
103	Lake City		
104	Leon		85,000.00
105	Hamburg		
106	Mystic		
107	Toledo		35,000.00
108	Eldon		
109	Stuart		50,000.00
110	Seymour		5,000.00

OWNED PROPERTY—Continued

Value of Municipal Possessions					Number in order of population
Hospital	Libraries	Parks	All other possessions	Total of all property	
	25,000.00	63,000.00		762,300.00	56
	28,000.00	20,000.00	52,000.00	511,900.00	57
	28,000.00	21,000.00		128,305.00	58
	17,200.00	2,000.00	200.00	426,000.00	59
	30,000.00	25,500.00	5,000.00	281,368.00	60
	30,000.00	30,000.00		252,300.00	61
	40,000.00	30,500.00		208,700.00	62
	39,000.00	68,000.00		706,862.00	63
	23,500.00	21,000.00		487,010.00	64
	23,625.00	38,503.00		330,932.00	65
	65,000.00	3,000.00		105,600.00	66
40,000.00	35,000.00	25,000.00	6,200.00	242,000.00	67
	37,086.39	8,829.73	8,736.27	599,305.91	68
	30,000.00	12,500.00		189,300.00	69
	22,000.00	50,000.00	1,300.00	263,950.00	70
	37,500.00	16,278.00		337,567.00	71
				239,029.37	72
	15,000.00	26,000.00		333,050.00	73
	23,000.00	40,000.00		342,750.00	74
	18,000.00	5,000.00		296,082.00	75
	10,000.00	10,000.00	500.00	240,500.00	76
		10,000.00		52,350.00	77
	19,927.00	5,800.00		179,810.00	78
	27,000.00	26,000.00	1,550.00	283,150.00	79
			54,260.00	415,260.00	80
50,000.00	8,500.00	9,000.00	4,000.00	191,800.00	81
	14,000.00	7,000.00	8,300.00	259,800.00	82
	14,000.00	17,896.00		378,896.00	83
	10,000.00	6,000.00		224,500.00	84
	30,000.00	21,400.00	20,000.00	346,500.00	85
	30,000.00	5,000.00		308,000.00	86
	32,000.00	11,000.00	50,000.00	210,600.00	87
	23,000.00	2,500.00		524,800.00	88
	17,500.00	15,000.00	101,575.00	570,275.00	89
	11,500.00	300.00		79,700.00	90
	1,500.00	5,125.00	22,000.00	106,582.00	91
	20,000.00	20,000.00	1,500.00	245,900.00	92
	35,000.00			177,700.00	93
	2,500.00	25,000.00		182,300.00	94
	14,000.00	5,000.00		117,500.00	95
	600.00	13,450.00		224,850.00	96
7,000.00	1,000.00			147,500.00	97
				197,200.00	98
	20,000.00	5,000.00		162,500.00	99
	20,000.00	5,600.00	300.00	339,800.00	100
	26,000.00	15,000.00		371,056.42	101
	20,000.00	5,000.00		372,000.00	102
	14,100.00	13,800.00		229,175.00	103
	18,000.00	50,000.00		256,500.00	104
	30,000.00	3,000.00		81,500.00	105
		225.00		18,030.00	106
	8,200.00		500.00	211,300.00	107
	13,000.00	500.00		98,300.00	108
	15,000.00	7,500.00		393,700.00	109
		3,500.00		274,200.00	110

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			401,267	\$2,497,116.01
1	Ackley	1858		1,524	9,113.90
2	Ackworth	1881		82	304.58
3	Adair	1884		950	6,419.69
4	Adel	1887		1,669	15,311.35
5	Afton	1868		1,013	5,517.17
6	Agency	1859		371	1,727.14
7	Alnsworth	1892		353	1,839.28
8	Akron	1882		1,304	6,267.39
9	Albert City	1900		579	7,409.76
10	Albion	1870		435	966.80
11	Alburnett				
12	Alden	1879		1,930	5,449.77
13	Alexander	1902		334	222.44
14	Allerton	1874		732	4,556.83
15	Allison	1881		603	3,892.83
16	Alta	1878		1,297	9,692.08
17	Alta Vista	1894		293	969.01
18	Alton	1883		1,014	8,654.00
19	Altoona	1876		511	4,229.62
20	Alvord	1892		313	1,872.70
21	Andover	1909		76	126.78
22	Andrew	1863		212	829.33
23	Anita	1875		1,106	7,789.44
24	Ankeny	1903		632	3,299.91
25	Anthony	1888		826	3,114.99
26	Aplington	1879		622	3,172.04
27	Arcadia	1881		391	1,790.63
28	Archer	1902		149	590.47
29	Aredale	1920		204	521.09
30	Arion	1894		269	496.65
31	Arispe	1904		133	216.75
32	Arlington	1895		706	4,928.26
33	Armstrong	1893		767	6,467.25
34	Arnolds Park	1897		593	8,841.86
35	Arthur	1889		249	2,318.91
36	Ashton				
37	Ashbury—P. O. Dubuque, Ia.	1933			
38	Aspinwall	1914		108	286.22
39	Atalissa	1900		187	512.16
40	Athelstan	1895		141	101.30
41	Atkins	1917		320	1,770.96
42	Auburn	1887		359	3,730.23
43	Aurelia	1879		723	5,947.59
44	Aurora	1899		280	997.64
45	Avoca	1875		1,760	9,389.89
46	Ayrshire	1895		343	3,561.41
47	Badger	1900		254	1,037.17
48	Bagley	1892		477	1,657.69
49	Baldwin	1884		224	845.64
50	Balltown				
51	Bancroft	1884	1909	854	6,280.41
52	Bankston	1933		25	
53	Barnes City	1899		375	842.64
54	Barnum	1894		148	412.12
55	Bassett	1896		149	373.45
56	Batavia	1867	1913	478	1,836.83
57	Battle Creek	1881		805	8,393.15
58	Baxter	1894		561	4,521.85
59	Bayard	1883		681	3,861.74
60	Beacon	1875		375	606.19

—POPULATION—RECEIPTS

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
\$ 934,460.12	\$ 72,059.36	\$2,645,955.01	\$ 960,687.71	\$ 134,387.82	\$7,244,066.03	
36,187.81	46.00	38,974.65	18,062.60		102,384.96	1
125.00	1.40				430.98	2
1,374.09		956.17	4,496.26		13,246.21	3
2,494.57		11,006.35			28,812.27	4
6,070.29	8.79	15,704.21			27,300.46	5
564.70				4,950.00	7,241.84	6
373.00		1,516.61			3,728.89	7
2,640.84		26,230.53			35,138.76	8
738.49	130.36	1,987.07			10,265.68	9
79.00		83.12	2,003.11		3,102.03	10
863.95	541.25	1,859.01			8,713.98	11
958.50		456.50			1,637.44	12
621.22		1,446.61		9,465.99	16,090.65	13
1,629.51	151.75	2,643.79	19,135.33	8,613.90	36,067.11	14
2,258.86	6.00	40,789.11		707.46	53,453.51	15
5,434.54	162.00	7,000.15	7,511.87		21,077.57	16
1,217.93		1,842.13			11,714.06	17
361.00		684.50			5,275.12	18
445.00		575.55		167.85	3,061.10	19
292.00					418.78	20
457.62	.80	200.00	11,207.66		12,695.41	21
2,341.90		4,298.99			14,430.33	22
346.19		1,543.38			5,189.48	23
2,152.00		11,908.50			17,175.49	24
577.61		9,706.96		60.00	13,516.61	25
732.00		605.02			3,127.65	26
306.55					897.02	27
202.40					723.49	28
229.00		481.17			1,206.82	29
61.00					277.75	30
478.75		1,241.43			6,618.44	31
1,592.11		2,558.73		168.65	10,786.74	32
3,330.50	145.42	3,922.29			16,240.07	33
261.20		608.22			3,278.33	34
350.00					350.00	35
150.00					436.22	36
585.02					1,097.18	37
70.22					171.52	38
324.00					2,094.96	39
369.50	500.00	5,755.27			10,355.00	40
6,351.64		3,407.55			15,706.78	41
406.55					1,404.19	42
1,183.82		5,549.69	29,260.90	6.50	45,390.80	43
578.17		651.21		13.27	4,804.06	44
356.00		231.92			1,625.09	45
694.50		1,427.24			3,779.43	46
515.50		297.89			1,659.03	47
668.00	5,325.44	3,679.94	15,182.78		31,136.57	48
150.00					150.00	49
274.88					1,117.52	50
456.00				1.54	869.66	51
150.00					523.45	52
610.52					2,447.35	53
8,629.63	75.00	1,601.71			18,699.49	54
793.99		1,388.70			6,704.54	55
789.50		2,254.72			6,905.96	56
29.00				26.07	661.26	57

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
61	Beaconsfield			201	432.22
62	Beaman	1884		200	841.34
63	Beaver	1909		117	272.22
64	Bellevue	1864		1,717	8,679.83
65	Belmond	1881		1,729	9,396.12
66	Bennett	1896		305	1,540.97
67	Benton	1900		173	425.48
68	Berkley	1912		82	106.01
69	Bernard	1897		126	358.03
70	Bertram—P. O. Cedar Rapids	1914		103	295.07
71	Bevington	1915		50	
72	Birmingham	1856		507	580.24
73	Blairsburg	1900		274	1,356.80
74	Blairstown	1860		488	4,849.47
75	Blakesburg	1900		397	1,609.75
76	Blanchard	1879		347	1,124.20
77	Blencoe	1891		333	1,219.10
78	Blockton	1890	1891	537	1,763.47
79	Blue Grass	1903		246	1,384.53
80	Bode	1892		507	3,023.87
81	Bonaparte	1901		678	1,341.08
82	Bondurant	1890		289	1,283.12
83	Bouton				
84	Boxholm	1913		287	1,124.94
85	Boyden	1880		446	3,513.20
86	Braddyville	1880		276	908.19
87	Bradgate	1893		229	1,271.44
88	Brandon	1905		308	2,515.33
89	Brayton	1899		236	836.78
90	Breda	1883		481	2,566.91
91	Bridgewater	1905		342	1,133.54
92	Brighton	1870		800	7,121.21
93	Bristow	1881		300	2,478.25
94	Britt	1887		1,593	24,320.75
95	Brooklyn	1869		1,435	9,545.00
96	Brunsvile	1910		134	793.03
97	Buckeye			219	675.18
98	Buck Grove	1906		86	149.23
99	Buffalo	1865		547	191.02
100	Buffalo Center	1893		767	3,729.08
101	Burt	1894		537	3,114.57
102	Bussey	1899		547	2,851.02
103	Calamus	1876		374	2,517.92
104	Callender	1894		349	1,047.38
105	Calmar	1869		915	10,092.11
106	Calumet	1895	1919	249	1,359.35
107	Camanche	1857		728	2,099.36
108	Cambridge	1881	1919	632	3,739.89
109	Cantril	1872		370	1,152.00
110	Carbon	1903		266	277.84
111	Carlisle		1899	663	4,158.46
112	Carpenter	1902		112	750.77
113	Carson	1882		650	1,316.96
114	Cascade	1881		1,221	11,180.56
115	Casey	1879		785	2,549.42
116	Castalia	1901		200	1,040.44
117	Castana	1898		334	2,136.77
118	Castle Hill—RFD. Waterloo	1917		207	832.93
119	Center Junction				
120	Center Point	1875		812	2,690.58
121	Centralia	1933		100	
122	Central City	1889		780	5,288.50

—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
236.50			900.00		432.22	61
317.83			560.00		1,977.84	62
14,785.18	971.49	34,605.92	13,046.76	28.40	1,150.05	63
5,175.71	20.65	4,297.07		65.00	72,117.58	64
553.95	1,397.83	1,646.87			18,954.55	65
					5,139.62	66
					425.48	67
358.75					464.76	68
425.00					783.03	69
25.00					320.07	70
100.00					100.00	71
214.50		62.05			856.79	72
453.00		6,175.49			7,985.29	73
854.20		1,619.39			7,323.06	74
522.53					2,132.28	75
531.68		650.02		24.20	2,330.10	76
465.00					1,684.10	77
400.50		245.50			2,409.47	78
487.55				55.00	1,927.08	79
6,003.96		1,336.43			10,964.26	80
516.30		563.23	3,091.50		5,512.11	81
337.50		4,798.84			6,419.46	82
						83
322.50					1,447.44	84
1,231.74		1,448.62			6,193.56	85
115.50		56.50			1,080.19	86
1,576.47	34.18	37.50			2,919.59	87
435.00		4,206.20		3.97	7,160.50	88
382.50					1,219.28	89
6,154.70	9,017.11				17,738.72	90
328.00					1,461.54	91
976.24	3.00	1,760.10			9,860.55	92
227.82		549.51			3,255.58	93
8,109.86	50.00	5,000.97	1,905.00		39,446.58	94
1,398.02	1,373.94	3,020.50			15,337.55	95
313.00					1,106.03	96
606.94					1,282.12	97
166.00					315.33	98
956.43		6,753.17			7,900.62	99
1,256.97	2,688.21	1,938.29			9,612.55	100
1,528.50	57.00	12,190.49		10.20	16,900.76	101
819.85	73.26	591.70			4,335.83	102
517.17		652.23		2,600.00	6,287.32	103
912.29		4,361.24			6,320.91	104
1,648.08	650.94	2,816.18			15,207.31	105
528.30					1,887.65	106
1,023.13					3,122.49	107
546.17		1,514.04			5,800.10	108
245.50					1,397.50	109
348.00	1.50				627.34	110
2,900.19		8,715.05			15,773.70	111
305.50		3,930.28			4,986.55	112
239.50		2,615.18	6,944.08	13.77	11,129.49	113
2,912.44		2,451.58			16,544.48	114
755.59		1,895.35			5,200.36	115
322.09				171.21	1,533.65	116
326.00		861.27	1,500.00		4,824.04	117
63.00					895.93	118
						119
494.60		2,182.83			5,368.01	120
237.50					237.50	121
1,298.75		2,085.13			8,672.38	122

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
123	Charlotte	1904		407	2,281.69
124	Charter Oak	1891		688	12,384.80
125	Chatsworth	1900		159	340.83
126	Chelsea	1878		590	2,406.95
127	Chester	1900		238	1,060.31
128	Chillicothe	1881		156	577.90
129	Churdan	1882	1887	616	4,360.46
130	Cincinnati	1875		800	1,613.90
131	Clare	1892		254	867.70
132	Clarence	1866		659	4,595.60
133	Clarksville	1874		1,300	7,980.25
134	Clayton	1901		162	409.34
135	Clearfield	1882		605	3,648.95
136	Cleghorn	1900		238	2,285.25
137	Clemmons			241	473.74
138	Clermont	1875		631	8,670.87
139	Clio	1882		229	582.69
140	Clover Hills—P. O. Des Moines	1906	1921	288	491.86
141	Clutier	1901		350	1,342.28
142	Coburg	1884		250	477.19
143	Coggon	1892		503	1,099.84
144	Coin	1881		536	3,531.42
145	Colesburg	1893		340	1,763.00
146	College Springs	1875		484	1,738.75
147	Collins	1893		489	3,390.79
148	Colo	1881		532	3,076.74
149	Columbus City				
150	Columbus Junction	1874		965	4,723.55
151	Colwell	1921		87	605.00
152	Conesville				
153	Conrad	1886		536	3,336.46
154	Conway	1878		266	1,436.98
155	Coon Rapids	1882		1,306	10,753.19
156	Coppock	1901		103	120.71
157	Coralville—P. O. Iowa City	1870		254	3,537.84
158	Correctionville	1882		1,058	6,324.43
159	Corwith	1862		481	1,991.76
160	Corydon	1882		1,764	22,787.54
161	Cotter	1912		87	190.10
162	Coulter	1909		266	3,068.41
163	Craig	1911		160	1,195.71
164	Crawfordsville	1891		291	2,733.99
165	Cromwell	1893		173	490.43
166	Crystal Lake	1898		281	547.52
167	Cumberland	1898		595	3,096.59
168	Cumming	1925		200	406.28
169	Curlew	1902		176	925.33
170	Cushing	1892		286	871.67
171	Cylinder	1899		150	715.05
172	Dakota City	1878		449	2,067.84
173	Dallas	1911		707	1,486.02
174	Dallas Center	1869		852	9,642.61
175	Dana	1908		195	428.99
176	Danbury	1881		656	10,829.95
177	Danville	1902		327	1,798.30
178	Davis City	1877		523	2,003.08
179	Dawson	1908		267	719.22
180	Dayton	1881		713	6,029.96
181	Decatur City	1875		282	531.78
182	Dedham	1883		327	1,905.31
183	Deep River	1890		392	2,721.23
184	Defiance	1882		411	936.34

—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
500.00		681.00			3,462.69	123
4,426.63		2,399.58			19,211.01	124
419.00					759.83	125
1,191.94		223.24			3,822.13	126
562.50		186.08		8.32	1,817.21	127
12.00					589.90	128
578.25		2,151.15			7,089.86	129
386.00		115.50			2,115.40	130
					867.70	131
998.80	803.97	2,778.30			9,176.67	132
3,000.60	287.04	4,114.40			15,382.29	133
185.79		81.97			677.10	134
344.13					3,993.08	135
410.00		539.43			3,234.68	136
487.82					961.56	137
599.83		1,568.02		9.00	10,847.72	138
30.79					613.48	139
64.64					556.50	140
1,105.00		225.43			2,672.71	141
132.00					609.19	142
770.00		10,804.71	15,574.75	3,743.98	31,993.28	143
328.43		817.00			4,676.85	144
363.00					2,126.00	145
208.72		197.50			2,144.97	146
634.50	2.00	733.36			4,760.65	147
2,518.56	15.00	1,133.47	250.00		6,993.77	148
						149
2,030.33	254.97	3,115.60			10,124.45	150
210.31					815.31	151
						152
640.00	320.05	853.29	2,116.33		7,266.13	153
250.65					1,687.63	154
1,650.00	64.21	46,343.72			58,811.12	155
					120.71	156
786.05		26.00			4,349.89	157
944.02		3,113.12			10,381.57	158
852.35		10,314.73			13,158.84	159
800.00		6,195.48			29,783.02	160
15.75					205.85	161
383.00		477.38			3,928.79	162
333.00	19.94	558.60			2,106.65	163
87.50		822.02		2.80	3,646.31	164
151.00					641.43	165
522.50					1,070.02	166
388.50		1,482.11			4,967.20	167
162.06					568.28	168
187.75	27.75				1,140.83	169
473.00		495.79			1,840.46	170
223.50			4,700.00		5,638.55	171
490.25	10.00	703.60	3,509.38		6,781.07	172
53.80					1,539.82	173
2,027.90		1,877.87	17,206.68		30,755.06	174
250.50					679.49	175
472.50		2,891.51		2,000.00	16,193.96	176
100.00		4,283.47			6,181.77	177
1,611.00		518.53	2,803.00		6,935.61	178
305.00			6,428.44		7,452.66	179
2,157.67	58.41	12,561.68	37,053.95		57,861.67	180
163.00					694.78	181
530.00		261.42			2,696.73	182
395.00		503.01			3,619.24	183
696.25		457.56			2,090.15	184

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
185	Delaware	1915		165	586.49
186	Delhi	1909		399	1,153.36
187	Delmar	1876		480	1,364.79
188	Deloit	1899		281	1,964.86
189	Delphos	1921		89	102.84
190	Delta	1877		588	1,923.53
191	Denver	1896		500	1,728.41
192	Derby	1901		277	1,199.08
193	De Soto	1895		319	779.74
194	Dexter	1871		748	8,353.69
195	Diagonal	1896		577	4,143.29
196	Dickens	1909		333	254.16
197	Dike	1901		417	2,426.30
198	Dixon	1909		193	1,307.44
199	Dolliver	1901		157	669.22
200	Donahue	1909		100	538.32
201	Donnan	1922		37	195.56
202	Donnellson	1892		581	6,641.14
203	Doon	1892		576	4,576.72
204	Dougherty	1900		225	658.41
205	Dow City	1884		588	1,928.65
206	Dows	1892		924	7,554.10
207	Drakesville	1866		190	487.19
208	Dumont	1896		698	5,349.79
209	Duncombe				
210	Dundee	1917		200	716.51
211	Dunkerton	1899		327	412.76
212	Dunlap	1871		1,522	13,082.04
213	Durant	1867		733	4,512.66
214	Durango	1900	1933	24	
215	Dysart	1881		971	3,664.14
216	Earlham	1870		897	5,829.77
217	Earling	1882		359	2,555.36
218	Earlville	1882		614	3,101.36
219	Early	1882		640	3,355.84
220	Eddyville	1849		888	3,315.90
221	Edgewood	1899		638	4,479.70
222	Elberon	1893		254	2,022.97
223	Eldridge	1900		229	310.13
224	Elgin	1892		610	5,824.70
225	Elkader	1891		1,389	11,606.88
226	Elkhart	1904		218	583.37
227	Elk Horn	1910		520	1,754.53
228	Elkport	1895		116	309.20
229	Elliott	1882		656	2,703.30
230	Ellston	1894		212	570.45
231	Ellsworth	1894		405	2,250.93
232	Elma	1891		771	3,154.69
233	Ely	1903		172	624.72
234	Emerson	1876		512	6,393.90
235	Epworth	1880		464	2,156.34
236	Essex	1870		806	6,815.22
237	Everly	1902		482	2,444.75
238	Exira	1880		937	10,063.22
239	Exline	1904		468	1,107.07
240	Fairbank	1891		629	3,506.15
241	Fairfax	1936			772.98
242	Farley	1879		627	4,325.52
243	Farmersburg	1899		275	1,384.46
244	Farmington	1847	1880	1,012	5,083.34
245	Farnhamville	1893		365	2,198.66
246	Farragut	1878		525	4,579.86

—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
158.00					744.49	185
427.86				28.80	1,609.52	186
604.50	383.36	4,231.99	2,095.09		8,769.73	187
401.71		425.00			2,791.57	188
					102.84	189
501.00					2,424.53	190
2,740.97	.50	8,230.53			12,700.41	191
87.00					1,286.08	192
92.14					871.88	193
1,982.75		2,452.17			12,788.61	194
324.15		1,657.45		130.00	6,254.89	195
374.00					628.16	196
2,393.44		9,629.74			14,449.48	197
356.20		590.71		850.00	3,104.35	198
285.00		670.44			1,624.66	199
838.78		1,531.19			2,908.29	200
100.00					295.56	201
1,008.06	200.00	284.17			8,133.37	202
633.34		718.36			5,928.42	203
328.00					986.41	204
820.08		1,570.19	2,500.00		6,818.92	205
1,139.70	64.17	700.80			9,458.77	206
52.50					539.69	207
1,036.85		1,211.41			7,598.05	208
						209
278.50					995.01	210
320.00		6,471.22			7,203.98	211
2,322.00		2,703.44			18,107.48	212
1,485.64	1,888.75	3,386.24			11,273.29	213
300.00					300.00	214
2,087.19		19,734.20			25,485.53	215
534.85		2,628.37		3,293.00	12,286.08	216
631.95		651.26			3,838.57	217
3,797.97		7,292.42			14,191.75	218
1,483.42		1,648.19			6,487.45	219
603.50	85.00	4,745.24			8,749.64	220
1,773.90		2,425.80			8,679.40	221
327.00	108.60	161.24			2,619.81	222
1,439.00		5,523.81			7,272.94	223
1,053.67	258.57	1,357.12			8,494.06	224
2,621.67		5,996.39	9,000.00		29,224.94	225
153.00		2,357.43			3,093.80	226
891.24			539.00		3,184.77	227
438.63					747.83	228
286.50	5.50	1,039.72			4,025.02	229
325.50					895.95	230
162.50		6,133.29			8,546.72	231
970.25		1,289.72		16.60	5,431.26	232
411.00					1,035.72	233
1,924.56		1,262.23		80.00	9,660.69	234
406.00		1,082.30			3,644.64	235
752.00	6.00	1,196.14		2,000.00	10,769.76	236
965.23	725.00	1,058.50			5,193.48	237
1,343.00		2,489.10			13,895.32	238
44.00		77.00			1,228.07	239
1,009.00		7,385.35			11,900.50	240
271.00					1,043.98	241
1,139.14		878.27			6,342.93	242
1,065.48			13,019.04		15,468.98	243
1,059.85		1,109.92			7,253.11	244
553.77		9,009.93			11,762.36	245
764.22		1,109.35			6,453.43	246

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
247	Fayette	1874		1,683	4,071.55
248	Fenton	1903		394	2,589.00
249	Ferguson	1907		175	517.23
250	Fertile	1908		300	1,139.14
251	Floris	1913		209	186.52
252	Floyd	1899		350	1,871.26
253	Fonda			1,027	7,306.59
254	Fontanelle	1855	1856	835	2,041.47
255	Fort Atkinson	1895		310	1,610.95
256	Fostoria	1912		129	278.42
257	Franklin—P. O. Donnellson				
258	Fraser	1904		309	344.59
259	Fredericksburg	1894		567	974.37
260	Frederika	1896		204	625.94
261	Fredonia—P. O. Columbus Jet.				
262	Fremont	1883		450	4,556.08
263	Galt	1913		167	578.62
264	Galva	1889		537	4,802.84
265	Garber	1909		143	609.02
266	Garden Grove	1878		558	2,294.36
267	Garnavillo	1907		365	3,524.32
268	Garner	1881		1,260	11,693.54
269	Garrison				
270	Garwin	1890		450	2,325.72
271	Geneva	1903		249	538.91
272	George	1889		907	8,306.22
273	Gilbert	1904		234	1,347.53
274	Gilbertville	1917		255	479.77
275	Gilman	1887		428	1,553.20
276	Gilmore City	1877		896	5,261.33
277	Gladbrook	1880		891	9,314.26
278	Glidden	1873		854	8,348.52
279	Goldfield	1885		700	3,489.12
280	Goodeli	1893		215	1,035.20
281	Gooselake	1908		128	814.15
282	Gowrie	1870		1,059	5,449.90
283	Graettinger	1896		777	4,110.99
284	Graf		1933		
285	Grafton	1896		249	56.11
286	Grand Junction	1873		1,025	5,863.25
287	Grand Mound	1884	1903	460	1,303.42
288	Grand River	1900		395	1,013.24
289	Grandview	1901		341	809.92
290	Granger	1905		322	2,079.81
291	Grant	1912		282	964.66
292	Granville	1890		390	4,621.68
293	Gravity	1881		465	1,927.08
294	Gray	1894		194	2,113.49
295	Greeley	1892		343	1,310.81
296	Greene	1879		1,261	10,234.33
297	Greenfield	1876		1,834	18,542.95
298	Green Island				
299	Greenville	1916		168	218.43
300	Grimes	1902		445	2,415.94
301	Griswold	1880		1,139	7,373.68
302	Grundy Center	1877		1,973	13,673.16
303	Gruver	1913		125	360.04
304	Guernsey	1906		177	446.93
305	Guthrie Center	1880		1,813	12,171.12
306	Guttenberg	1851		1,918	7,183.80
307	Halbur	1902		192	1,865.94
308	Hamilton	1900		208	255.60

—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
704.50	206.50	1,463.81		252.28	6,698.64	247
840.00	58.55	1,567.71			5,055.26	248
168.50					685.73	249
75.00					1,214.14	250
					186.52	251
378.00					2,249.86	252
1,013.19		23,870.03		30.00	32,219.81	253
1,069.52	.25	12,861.25			15,972.49	254
632.02					2,242.97	255
317.50					595.92	256
						257
191.50					536.09	258
4,931.50	450.00	11,489.27		258.00	18,103.14	259
237.00			1,000.00		1,862.94	260
						261
627.30			13,609.00		18,792.38	262
261.25					839.87	263
1,507.04		1,887.21			8,197.09	264
318.00					927.02	265
298.00		126.00			2,718.36	266
698.00		935.21			5,157.53	267
2,806.61		4,206.06			18,706.21	268
						269
519.50	6.72	986.05			3,837.99	270
451.45					990.36	271
1,335.50		2,687.12	4,028.39		16,357.23	272
367.20		880.16			2,594.89	273
1,204.95					1,684.72	274
2,060.26	38.66	3,289.73			6,941.85	275
3,132.86		3,129.53			11,523.72	276
1,658.53	1,009.36	2,453.32			14,435.47	277
864.50		28,023.67		201.95	37,438.64	278
531.00	.70	1,538.27			5,559.09	279
493.71	5.00				1,533.91	280
428.76		524.71			1,767.62	281
10,544.44		25,936.86		5,632.25	47,613.45	282
1,087.62	575.69	2,485.04	7,635.43		16,494.77	283
100.00					100.00	284
1,214.50		10,036.20			11,306.81	285
1,921.70		21,415.69		1,270.50	30,471.14	286
733.25	1,287.69	1,631.26			4,955.62	287
461.50		60.67			1,535.41	288
313.30					1,123.22	289
1,984.50		5,231.13			9,295.44	290
374.00				8.61	1,347.27	291
1,174.89		716.11		.30	6,512.98	292
347.58					2,274.66	293
183.50		471.63			2,768.62	294
420.00					1,730.81	295
1,198.57		6,488.31			17,921.21	296
9,865.56		51,523.69			79,932.20	297
						298
227.40				35.51	481.34	299
767.00		7,908.23			11,091.17	300
2,624.50		3,229.12			13,227.30	301
2,868.00		8,734.37			25,275.53	302
171.65					531.69	303
156.00					602.93	304
3,067.52		10,997.29			26,235.93	305
74,687.80	87.59	39,618.50	15,071.04		136,648.73	306
450.00		389.14			2,705.08	307
6.00	9.00	132.60			403.20	308

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
309	Hancock	1891		311	1,143.42
310	Hanlontown	1901		187	1,291.37
311	Hansell	1919		175	514.02
312	Harcourt	1896		264	1,018.43
313	Hardy	1915		140	683.06
314	Harper	1879		212	574.21
315	Harpers Ferry	1901		289	1,039.55
316	Harris	1903		348	2,837.00
317	Hartford	1913		207	619.06
318	Hartley	1888		1,272	10,277.61
319	Hartwick	1912		122	486.16
320	Harvey	1903	1906	326	537.00
321	Hastings	1877		389	1,474.79
322	Havelock	1892		331	2,585.58
323	Hawkeye	1895		550	3,113.16
324	Hayesville	1916		133	562.21
325	Hazelton	1892	1912	499	1,198.63
326	Hedrick	1882		809	3,946.89
327	Henderson	1893		232	751.71
328	Hepburn			150	305.91
329	Hills	1906		211	957.41
330	Hillsboro	1916		280	913.08
331	Hinton	1907		289	844.80
332	Holland	1895		165	646.33
333	Holstein	1883		1,300	6,780.48
334	Holy Cross—P. O. N. B. Vista	1898		111	674.81
335	Hopeville—P. O. Murray				
336	Hopkinton	1870	1915	756	3,897.03
337	Hornick	1895		400	2,539.82
338	Hospers	1891		548	4,040.97
339	Hubbard	1881		795	5,057.77
340	Hudson	1893		470	1,339.57
341	Hull	1888		905	4,792.89
342	Humeston	1881	1917	992	8,124.81
343	Hurstville	1916	1917	91	285.74
344	Huxley	1902		368	3,763.94
345	Imogene	1880		300	311.23
346	Inwood	1885		669	7,999.93
347	Ionia	1891		260	408.91
348	Ireton	1890		612	6,903.65
349	Irwin	1892		357	1,561.55
350	Jackson Junction	1897		121	723.08
351	Jamaica	1901		311	885.94
352	Janesville	1895		331	1,829.23
353	Jesup	1876		808	1,390.92
354	Jewell Jct.—P. O. Newell	1884		950	9,512.00
355	Joice	1913		225	1,296.09
356	Jolley	1896		174	612.06
357	Kalona	1890		704	7,271.86
358	Kamrar	1896		286	586.06
359	Kanawha	1902		609	5,518.85
360	Kellerton	1881	1896	540	3,992.97
361	Kelley	1899		179	460.26
362	Kellogg	1874		793	2,492.52
363	Kensett	1894		400	2,557.95
364	Kent	1900	1906	177	817.42
365	Keosauqua	1851	1880	855	1,806.46
366	Keota	1873	1900	955	9,712.35
367	Keswick	1912		358	286.85
368	Keystone	1894		499	5,201.34
369	Kimballton	1908		378	3,034.86
370	Kingsley	1884		1,093	9,020.14

—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
334.01					1,477.43	309
352.00					1,643.37	310
174.00					688.02	311
250.00				50.32	1,318.75	312
175.00					858.06	313
496.47					1,070.68	314
311.50	590.00	1,965.72			3,906.77	315
657.71		688.07			4,182.78	316
52.65		144.00			815.71	317
2,431.69		34,250.12			46,959.42	318
68.00					554.16	319
152.00					689.00	320
564.75					2,039.54	321
199.20		612.63			3,397.41	322
922.65	5.00	1,386.30			5,428.11	323
278.50				52.20	892.91	324
345.60					1,544.23	325
476.75		656.46			5,080.10	326
272.00					1,023.71	327
88.00					393.91	328
394.00				.44	1,351.85	329
200.00	29.00				1,142.08	330
577.00		4,817.47		161.07	6,400.34	331
260.00					915.33	332
4,650.58		14,451.55	36,299.46		62,182.07	333
292.00		260.17		.31	1,227.29	334
3,608.52		11,208.29	70,055.00		88,858.84	335
473.35		704.05			3,717.22	336
691.98		1,268.60		17.00	6,018.61	337
830.86		3,142.23		6.82	9,037.68	338
2,671.00	61.77	9,967.17		33.35	14,072.86	339
3,798.16	790.00	1,598.62	11,065.62		22,045.29	340
3,673.36		2,387.32		233.34	14,418.83	341
150.00					435.74	342
627.35	8.24	567.65			4,967.18	343
540.50		3,061.56			3,913.29	344
778.46	305.00	2,152.72	2,516.08		13,662.19	345
382.50					791.41	346
1,772.95		777.62			9,454.22	347
333.00		837.45			2,732.00	348
250.00					973.08	349
363.50			665.00		1,919.44	350
308.00		933.49			3,070.72	351
817.90	8.52	2,091.11			4,308.45	352
1,114.70	186.26	1,536.62			12,349.58	353
330.11	310.00				1,936.20	354
358.50					971.16	355
4,257.07	37.27	128.06			11,694.26	356
177.50		646.95			1,410.51	357
5,489.82	8.00	1,352.68			12,369.35	358
617.75					4,610.72	359
234.00	9.85	2,488.54			3,192.65	360
603.99		1,137.65			4,234.16	361
956.95		376.49			3,891.39	362
147.50					964.92	363
1,833.21		2,617.48			6,257.15	364
4,348.27		7,777.75			21,838.37	365
346.06					632.85	366
907.00	124.10	1,082.86	3,380.00		10,695.30	367
440.44		8,317.47			11,792.77	368
1,197.45		3,188.26			13,405.85	369

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
371	Kinross	1898		140	430.71
372	Kirkman	1892		183	845.80
373	Kirksvile	1882		206	926.98
374	Kiron	1900		269	567.96
375	Klemm	1900		463	5,627.05
376	Krierlin	1901		121	992.41
377	Lacona	1880		443	1,717.02
378	Ladora	1879		284	2,327.13
379	Lakota	1892		409	2,777.52
380	Lake Mills	1880		1,474	14,333.90
381	Lake Park	1892		708	8,685.14
382	Lake View	1887	1912	993	4,524.00
383	Lamon	1885		1,739	11,901.81
384	Lamont	1892		521	1,336.81
385	Lamotte	1873		275	1,370.58
386	Lanesboro	1903		282	832.45
387	Lansing	1867	1873	1,326	8,213.87
388	La Porte City	1871		1,470	8,987.47
389	Larchwood	1892		450	2,971.41
390	Larrabee	1896		189	186.07
391	Latimer	1901	1911	351	759.70
392	Laurel	1903		232	470.11
393	Laurens	1890		1,071	4,842.05
394	Lawler	1871		476	1,163.82
395	Lawton	1906		257	1,165.00
396	Le Claire	1855		691	2,736.60
397	Ledyard	1895		245	2,067.00
398	Le Grand	1891		382	571.11
399	Lehigh	1882		996	2,157.45
400	Leighton	1909		115	371.42
401	Leland	1895		165	355.18
402	Lenox	1875		1,197	10,534.67
403	Le Roy	1904		142	401.54
404	Lester	1898		250	1,866.77
405	Letts	1877		328	1,578.60
406	Lewis	1874	1879	589	3,394.75
407	Libertyville	1916		258	948.95
408	Lidderdale	1903	1905	211	594.95
409	Lime Springs	1876		539	3,439.83
410	Lincoln	1913		163	1,753.88
411	Linden	1893		315	838.30
412	Lineville	1871		531	1,950.28
413	Linn Grove	1911		400	2,532.84
414	Lisbon	1875		792	9,093.63
415	Liscomb	1874		326	775.69
416	Littleport	1908		203	591.45
417	Little Rock	1894		602	4,942.04
418	Little Sioux	1883		390	462.29
419	Livermore	1883		609	1,977.30
420	Lockridge	1913		231	801.97
421	Logan	1876		1,654	17,190.46
422	Lohrville	1888		776	12,444.63
423	Lone Rock	1916		159	1,977.00
424	Lone Tree	1892		627	5,258.38
425	Long Grove	1911		135	399.35
426	Lorimor	1892		577	2,962.44
427	Lost Nation	1903		493	2,027.06
428	Lovilla	1900		727	1,489.38
429	Lowden	1869		697	3,969.39
430	Low Moor	1897		270	1,902.30
431	Luana	1911		186	1,195.08
432	Lucas	1886		511	822.12

—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
223.00					653.71	371
53.00		280.00			1,178.80	372
51.00	49.82				1,027.80	373
384.27		500.29			1,452.52	374
788.70	2.00	1,269.94			7,687.69	375
493.00					1,485.41	376
559.50					2,276.52	377
3,166.56		759.83			6,253.52	378
996.00	1.23	754.11			4,528.86	379
2,618.03		31,907.99	18,109.25	4,674.13	71,643.30	380
2,274.10	165.88	2,171.16	15,087.29		28,383.57	381
3,782.77	52.18	33,009.24			41,368.19	382
4,342.83		3,577.92			19,822.56	383
560.00		579.58			2,476.39	384
477.25	602.54	179.20			2,629.57	385
354.25					1,186.70	386
2,228.68	569.80	3,761.77	17,240.52	8,329.94	40,344.58	387
1,861.71		36,551.53	118,205.77		165,606.48	388
868.58		8,259.75		109.38	12,209.12	389
703.64		4,937.88	312.84		6,140.43	390
633.20		876.89			2,209.79	391
221.00					691.11	392
1,268.17	1,657.73	8,714.94	1,318.62		17,801.51	393
575.25		6,941.28			8,680.35	394
250.00		647.00		.21	2,002.21	395
677.74					3,414.34	396
422.50	29.00	1,449.60			3,968.10	397
196.16					767.27	398
1,197.91	7.73	9,401.53			12,764.62	399
931.94					1,803.36	400
698.60		50.00			1,103.78	401
901.27		22,117.33			33,553.27	402
50.00					451.54	403
1,682.10	5.00	468.45			4,022.32	404
213.50					1,792.16	405
962.37	3.21	1,594.75			5,955.08	406
133.17					1,082.12	407
398.00				1,060.00	2,652.95	408
15,330.35	1.50	1,012.07	14,800.00	21,364.33	55,948.68	409
660.50		397.24			2,811.62	410
389.82					1,228.12	411
88.00					2,638.28	412
446.26		661.55			3,640.65	413
2,430.49		3,564.89	6,500.00		21,588.41	414
291.53		30.00			1,096.62	415
462.50					1,053.95	416
576.40		674.02			6,192.46	417
340.70		3,360.21			4,103.20	418
998.90	12.00	8,688.04			11,676.24	419
111.00			3.60		1,006.57	420
1,106.12		4,799.56			23,096.14	421
950.02		1,749.10			15,143.75	422
453.33		572.53			2,402.86	423
1,126.35		2,029.59			8,414.32	424
270.60		1,599.07			2,269.02	425
448.00				1.33	3,411.77	426
3,736.32	2,037.30	1,356.49			9,157.17	427
946.35					2,435.73	428
1,310.69		1,160.48			6,431.56	429
417.44	1.50	647.75	500.00		2,768.99	430
464.78	61.45	17.75			1,739.06	431
523.25					1,345.37	432

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
433	Luther	1903		137	951.38
434	Lu Verne	1887		570	2,609.02
435	Luxemburg—P. O. N. Vienna	1912		105	158.30
436	Luzerne	1895		150	548.89
437	Lynnville	1875		426	1,295.44
438	Lytton	1911		373	4,624.93
439	Macedonia	1880		357	1,875.93
440	Macksburg	1874		217	325.21
441	Magnolia	1858	1910	271	666.07
442	Malcolm	1872		381	725.58
443	Mallard	1895		449	2,325.40
444	Maloy	1902		120	212.81
445	Malvern	1869	1870	1,320	12,426.16
446	Manilla	1887		1,032	5,081.72
447	Manly	1898		1,447	2,085.01
448	Manning	1880		1,817	9,781.97
449	Manson	1877		1,382	17,514.03
450	Mapleton	1878		1,626	9,212.55
451	Marathon	1892		576	2,780.57
452	Marble Rock	1881		443	1,668.14
453	Marcus	1892		1,138	40,715.76
454	Marne	1892		255	1,759.61
455	Marquette			925	7,427.02
456	Martelle	1899		185	2,089.52
457	Martinsburg	1887		223	495.49
458	Martensdale	1920		139	268.32
459	Marysville	1875		149	158.76
460	Masonville	1901		204	618.98
461	Massena	1887		476	4,026.38
462	Matlock	1897		103	584.70
463	Maurice	1891		274	3,130.90
464	Maxwell	1883		721	4,589.10
465	Maynard	1887		409	1,973.16
466	Maysville—P. O. Walcott	1909		57	
467	McCallsburg	1900	1901	330	787.94
468	McCausland	1909		104	241.20
469	McClelland	1904		200	824.18
470	McGregor	1857		1,299	11,260.06
471	McIntire	1894	1922	268	1,205.13
472	Mechanicsville	1868		781	2,624.93
473	Mediapolis	1875		793	4,794.61
474	Melbourne	1895		426	2,652.69
475	Melcher	1912		1,500	4,171.20
476	Melrose	1882		432	1,294.46
477	Melvin	1901		305	1,233.50
478	Menlo	1882		500	1,694.48
479	Meriden	1874		188	531.61
480	Merrill	1894		605	4,240.80
481	Meservey	1893		255	958.06
482	Middletown	1913		126	696.91
483	Miles	1893		335	1,763.98
484	Milford	1842		1,062	9,867.48
485	Millersburg	1911		198	298.15
486	Millerton	1915		175	431.72
487	Milo	1879		542	2,118.84
488	Milton			771	2,549.57
489	Minburn	1892		327	859.46
490	Minden	1890		381	1,979.05
491	Mingo	1903		316	1,163.32
492	Mitchell	1879		174	293.68
493	Mitchellville	1875		702	5,002.09
494	Modale	1873		351	2,672.10

—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
47.50		333.75			1,332.63	433
1,026.50	9.00	1,400.11			5,044.63	434
300.00					458.30	435
275.00					823.89	436
270.50	63.95				1,629.89	437
594.83		1,338.86			6,558.62	438
410.50	290.17	1,163.45			3,749.05	439
54.75					379.96	440
232.00		10.25			908.32	441
1,099.50	419.49	1,508.26			3,752.83	442
831.75		1,063.46		16.05	4,236.66	443
	150.00				362.81	444
1,423.10		3,702.14			17,551.40	445
750.77		20,716.09			26,548.58	446
2,475.74		3,312.66			7,873.41	447
1,831.00		45,314.20	12,111.58		69,038.75	448
7,381.09		7,906.55			32,801.67	449
4,656.04		32,778.56	8,134.00		54,781.15	450
456.50		11,302.16			14,539.23	451
933.00		975.70			3,576.84	452
2,238.64	48.00	3,895.62	67,792.63		114,690.59	453
290.00		489.10	809.46		3,348.17	454
811.00		1,383.97			9,621.99	455
285.00		686.60			3,061.12	456
168.00					663.49	457
312.50				15.58	596.40	458
68.00					226.76	459
334.00					952.98	460
370.00		1,167.18			5,563.56	461
138.97				100.00	823.67	462
350.00	47.70	735.64			4,264.24	463
1,499.98		1,692.40	11,546.32	104.63	19,432.43	464
421.60		1,545.21			3,939.97	465
345.71		98.51			444.62	466
301.05					1,088.99	467
469.00					710.20	468
1,080.75	77.06	158.45		70.31	2,210.75	469
11,756.48		3,760.37			26,756.91	470
541.16					1,746.20	471
1,432.40		2,216.66			6,273.99	472
3,710.04		1,979.25			10,483.90	473
697.25			21,132.88		24,482.82	474
918.04	30.00				5,119.24	475
333.15			7,835.64		9,463.25	476
522.77			1,235.00		2,991.27	477
435.59			16,101.12		18,231.19	478
296.20		70.00			897.81	479
1,059.45	60.84	1,640.31		12.50	7,013.90	480
465.00		378.58			1,801.64	481
16.00					712.91	482
363.35	1,681.16	1,378.51			5,187.00	483
2,832.40		24,511.74	10,205.65		47,417.27	484
480.39	326.18	32.64			1,137.36	485
					431.72	486
574.64		5,656.83			8,350.31	487
1,380.02	705.14				4,634.73	488
230.00		81.95			1,171.41	489
566.10		1,103.80	2,015.83		5,664.78	490
267.00					1,430.32	491
181.50					475.18	492
941.60		2,162.00			8,105.69	493
394.50		312.72			3,379.32	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	Mondamin	1881		534	3,948.70
496	Moneta	1903	1917	85	222.42
497	Monmouth	1894		192	642.10
498	Monona	1897		1,163	17,099.85
499	Monroe	1870		936	7,470.32
500	Montezuma	1868		1,323	11,279.89
501	Montour	1870		370	1,216.52
502	Montrose	1857		621	1,033.79
503	Moorhead	1900		481	2,900.35
504	Moorland	1902		179	517.63
505	Moravia	1880		684	2,394.72
506	Morley	1933		117	315.74
507	Morning Sun	1888		856	7,589.22
508	Morrison	1887		170	320.62
509	Moulton	1869		1,476	7,813.94
510	Mt. Auburn	1906		196	730.08
511	Mt. Ayr	1875		1,704	17,081.04
512	Mt. Sterling	1907		187	311.02
513	Mt. Union	1904		170	761.19
514	Mt. Vernon	1869	1893	1,441	12,080.81
515	Moville	1898		911	8,917.38
516	Murray	1880	1893	828	2,059.11
517	Nashua	1869		1,363	9,610.67
518	Nemaha	1915		148	865.91
519	Neola	1882	1910	944	6,936.98
520	New Albin	1895		600	4,175.38
521	Newell	1876		812	9,671.22
522	Newhall	1912		330	1,876.01
523	New Hartford	1909		560	2,253.06
524	New Liberty	1909		103	373.17
525	New London	1860		1,336	6,423.93
526	New Market	1882		630	2,277.35
527	New Providence	1893		300	691.36
528	New Sharon	1871		1,052	9,044.21
529	New Vienna	1895		229	12.41
530	New Virginia	1901		404	1,447.67
531	Nicholas	1884		364	977.31
532	Nodaway	1900		338	824.98
533	Nora Springs	1875		1,068	5,118.46
534	Northboro	1900		240	1,004.23
535	North Buena Vista	1908		190	273.17
536	North English	1891		783	7,864.93
537	North Liberty	1913		161	489.77
538	North Washington	1904		110	392.58
539	Northwood	1888		1,554	10,387.69
540	Norwalk	1900		336	700.63
541	Norway	1899		448	1,990.84
542	Numa	1909		399	367.93
543	Oakland	1882	1904	1,181	8,638.80
544	Oakville	1902		389	609.09
545	Ocheyedan	1891		627	3,047.20
546	Odebolt	1877		1,388	14,918.67
547	Ogden	1878		1,429	6,239.99
548	Okoboji	1922	1924	176	3,596.55
549	Olds	1900		227	603.59
550	Olin	1879		632	4,002.70
551	Ollie	1892		294	634.49
552	Oneida	1912		101	43.60
553	Onslow	1888		210	1,339.58
554	Orange City	1884		1,727	12,253.29
555	Orchard	1913		157	805.17
556	Orient	1882		433	1,024.14

—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
728.92		327.00			5,005.22	495
229.12					451.54	496
422.50					1,004.00	497
2,197.13	2.50	3,182.51			22,481.09	498
1,866.83		1,749.43			11,080.58	499
1,519.79		3,397.71		2.00	16,199.39	500
346.32					1,562.84	501
380.20		292.39			1,706.38	502
737.42	144.64	1,499.17			5,281.58	503
455.00					972.63	504
450.75		56.00			2,901.47	505
175.00					490.74	506
518.00	1,322.92	1,712.84			11,142.98	507
153.00					473.62	508
696.18		3,348.58			11,858.70	509
520.14					1,250.22	510
2,797.94	151.52	7,020.62			27,051.12	511
100.00					411.02	512
3,917.05	1,198.55	8,538.00			761.19	513
1,339.03		3,432.92			25,734.41	514
831.50					18,689.33	515
1,302.70		3,309.03		675.00	2,890.61	516
180.00	1,000.00				14,897.40	517
651.62		10,680.23			2,045.91	518
851.37	16.63	1,080.55			18,268.83	519
5,072.59	16.00	4,045.73	2,180.00		6,123.93	520
657.00					20,985.54	521
657.00	160.00	916.05			2,533.01	522
450.00					3,986.11	523
1,334.94	44.94	32,448.97			823.17	524
521.82					40,252.78	525
527.02					2,799.17	526
1,764.53		3,020.16			1,218.38	527
886.74		507.54			13,828.90	528
162.00					1,406.69	529
673.25	1.10				1,609.67	530
177.75					1,651.66	531
884.50	10.00	2,361.77		35.00	1,002.73	532
72.50					8,409.73	533
239.00					1,076.73	534
1,673.69	27.07	2,497.14			512.17	535
378.00					12,062.88	536
194.70					867.77	537
2,030.00	355.58	3,031.51			587.28	538
70.00					15,804.78	539
2,297.80		1,107.64			770.69	540
220.56					5,396.28	541
2,370.00		6,129.98			588.49	542
565.00	19.28	21.50			17,138.78	543
1,750.34		2,351.96			1,214.78	544
2,175.65		4,630.05			7,144.50	545
2,280.40	50.00	37,019.31			21,724.39	546
625.00					45,589.70	547
159.85					4,221.55	548
422.50	75.00	1,831.70			763.44	549
351.00					6,331.90	550
					985.49	551
338.00	192.50	659.89			43.60	552
3,449.42	360.19	34,072.67		668.18	2,529.97	553
331.00					50,803.75	554
521.65		5,559.68			1,136.17	555
					7,105.47	556

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
557	Orleans—P. O. Spirit Lake	1895		126	764.37
558	Ossian	1876		740	6,365.87
559	Osterdock	1904		90	83.01
560	Otc	1888		344	1,825.26
561	Ottosen	1909		191	779.75
562	Owasa	1920		83	375.53
563	Oxford	1881		521	4,971.59
564	Oxford Junction	1893		759	4,136.76
565	Oyens	1908		106	662.50
566	Pacific Junction	1882		594	1,281.22
567	Packwood	1894		210	483.95
568	Palmer	1900		319	2,308.27
569	Palo	1905		214	381.44
570	Panama	1888		258	1,978.12
571	Panora	1872		1,014	5,279.48
572	Parkerburg	1874		1,040	8,007.26
573	Parnell	1891		262	1,250.33
574	Paton	1883		398	841.11
575	Patterson	1877	1912	123	170.93
576	Paullina	1883		1,013	4,809.23
577	Peosta	1933		48	
578	Persia	1889		395	1,587.63
579	Peru	1897		307	760.89
580	Peterson	1887		600	2,850.30
581	Pierson	1891		551	3,596.39
582	Pilot Mound	1897		274	270.07
583	Pioneer	1910		100	21.37
584	Pisgah	1904		400	4,104.05
585	Plainfield	1896		293	962.60
586	Plain View—RFD. Walcott	1933		42	
587	Plano	1916		153	790.17
588	Pleasanton	1884	1892	177	197.41
589	Pleasant Plain	1900		175	267.64
590	Pleasantville	1850		754	7,773.81
591	Plover	1915		266	1,340.08
592	Plymouth				
593	Pocahontas	1892		1,308	12,850.53
594	Polk City	1875		295	852.50
595	Pomeroy	1880		826	10,611.16
596	Popejoy	1908		480	1,256.80
597	Portsmouth	1883	1900	328	1,889.35
598	Postville	1873		1,067	9,639.64
599	Prairieburg	1905		163	491.34
600	Prairie City	1866		793	6,305.74
601	Prescott	1891		441	1,883.84
602	Preston	1879		590	5,073.56
603	Primghar	1888		962	7,955.02
604	Princeton	1856		373	832.88
605	Promise City	1901		266	676.89
606	Protivin	1894		270	593.40
607	Pulaski	1893	1908	402	878.17
608	Quasqueton	1902		342	805.94
609	Quimby	1906		300	1,888.90
610	Radeliffe	1891		667	2,881.86
611	Rake	1908		310	2,381.70
612	Ralston	1903		184	751.01
613	Randalia	1896	1897	131	353.05
614	Randolph	1881		344	1,881.09
615	Ratnbun	1893		299	119.49
616	Readlyn	1904		385	2,430.74
617	Reasnor	1914		229	665.77
618	Redding	1882		278	444.85

GENERAL TABLES—TOWNS

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—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
506.50					1,270.87	557
1,434.88	201.48	2,198.54	178.05	60.00	10,438.82	558
153.00					236.01	559
3,848.12		765.00			6,438.38	560
471.00		250.00		67.78	1,568.53	561
72.00				100.85	548.38	562
1,138.40		500.02			6,610.01	563
2,528.50		2,041.67			8,706.93	564
278.00					940.50	565
262.00					1,543.22	566
200.00					683.95	567
464.00	263.35	1,126.41			4,162.03	568
306.00				1.05	688.49	569
396.60		332.66			2,707.38	570
5,391.48		18,687.47			29,358.43	571
2,992.66	31.70	9,343.11			20,374.73	572
300.00					1,550.33	573
518.75	41.24	8,299.24			9,700.34	574
50.00					220.93	575
1,538.95		25,257.05			31,605.23	576
250.00					250.00	577
528.60		882.92			2,909.15	578
204.00					964.89	579
2,964.98		2,483.08			8,298.36	580
803.90		915.84			5,316.13	581
352.00		2,313.83			2,935.90	582
300.00					321.37	583
420.00		1,331.35			5,855.40	584
970.35					1,932.95	585
290.50					290.50	586
					790.17	587
41.66	195.38	31.67			466.12	588
					267.64	589
861.00		1,931.21	60.00		10,626.02	590
294.48		574.41			2,208.97	591
						592
4,884.05	615.16	30,361.90			48,711.64	593
300.00					1,152.50	594
4,261.89		1,922.76			16,795.81	595
771.51					2,028.31	596
393.00		408.57			2,690.92	597
1,603.55	357.30	5,102.83			16,703.32	598
361.96	1.75	290.67			1,145.72	599
599.42		575.86			7,481.02	600
444.55					2,328.39	601
4,378.62	977.77	15,316.63			25,746.58	602
1,621.65		5,192.23			14,768.90	603
533.78					1,366.66	604
155.00				2.65	834.54	605
673.36	49.99	220.26			1,537.01	606
270.66					1,148.83	607
494.79				71.50	1,372.23	608
320.50		792.17			3,011.57	609
1,682.07		1,634.12			6,198.05	610
1,849.07			11,034.92		15,265.69	611
366.50				183.77	1,301.28	612
115.00	10.00				478.05	613
997.14		5,335.79			8,214.02	614
313.50					432.99	615
652.00		10,278.94			13,361.68	616
315.20	102.90				1,083.87	617
50.00					494.85	618

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
619	Redfield	1881		870	2,876.52
620	Reinbeck	1877		1,425	14,128.15
621	Rembrandt	1900		265	2,442.56
622	Remsen	1887	1888	1,182	6,604.70
623	Renwick	1891		500	3,297.45
624	Rhodes	1883		450	1,631.82
625	Riceville	1892		807	3,670.13
626	Richland	1886		720	1,924.19
627	Ricketts	1902		157	1,133.71
628	Ridgeway	1894		349	894.56
629	Rinard	1914		140	42.15
630	Ringsted	1899		485	3,268.89
631	Rippey	1896		359	2,675.14
632	Riverside	1875		639	6,947.80
633	Riverside (Dubuque Co.)	1933			
634	Riverton	1896		603	1,559.29
635	Robins	1912		190	632.62
636	Rock Falls	1858		109	267.45
637	Rockford	1878		996	7,622.81
638	Rock Valley	1888		1,204	7,398.53
639	Rockwell	1881		735	6,647.45
640	Rodman				
641	Rodney	1855		160	240.23
642	Roland	1892		759	3,044.69
643	Rolfe	1882		1,012	13,753.61
644	Rome	1863		144	128.48
645	Rose Hill	1877		280	569.10
646	Rossie	1923		85	
647	Rowan	1901		330	699.84
648	Rowley	1920		265	565.99
649	Royal	1910		429	576.11
650	Rudd	1900		429	2,908.51
651	Runnells	1903		367	358.55
652	Russell	1887		571	2,516.71
653	Ruthven	1885		739	5,172.00
654	Rutland	1907		223	865.47
655	Ryan	1901		369	1,834.54
656	St. Ansgar	1876		964	7,194.58
657	St. Anthony	1897	1907	202	397.12
658	St. Charles	1879		398	1,141.34
659	St. Lucas	1900		165	216.88
660	St. Marys	1923		89	34.57
661	St. Olaf	1900		171	783.16
662	St. Paul—RFD West Point	1895		89	
663	Sabula	1864		754	1,201.84
664	Sageville	1933			
665	Salem	1893		460	2,540.95
666	Salix	1893		374	1,429.43
667	Sanborn	1880		1,211	11,209.37
668	Sheffield	1902		114	38.60
669	Searville	1904		162	616.12
670	Schaller	1883	1892	724	8,719.36
671	Schleswig	1900		639	8,311.29
672	Seranton	1880		1,052	6,527.73
673	Searsboro	1867		175	518.71
674	Sergeant Bluff	1904		569	1,078.55
675	Shambaugh	1905		278	777.85
676	Shannon City	1888		293	868.13
677	Sharpsburg	1905		182	887.60
668	Sandyville—P. O. Milo	1876		1,057	9,635.76
679	Shelby	1877		616	9,184.16
680	Sheldahl	1879		226	909.33

—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
682.05		12,274.61			15,833.18	619
1,406.59		4,034.03		1,973.47	21,542.24	620
598.29		514.43		9.88	3,565.16	621
3,729.12		107,378.26	54,637.80	23,875.58	196,225.46	622
699.00		14,130.15			18,126.60	623
431.97	2.04	498.19			2,564.02	624
2,438.50	1.50	1,783.67			7,893.80	625
625.50	1,292.37				3,842.06	626
430.50		590.43			2,154.61	627
626.19	103.37	790.49	1,122.53		3,537.14	628
55.00					97.15	629
793.27		1,288.98		497.90	5,849.04	630
237.00		885.59			3,797.73	631
569.50	4.00	804.69			8,325.99	632
281.50	162.40				2,003.19	633
153.00					632.62	634
1,046.07	46.50	1,727.97			420.45	635
1,136.90	224.77	3,884.83			10,443.35	636
801.00	162.83	1,075.32			12,645.03	637
151.00	79.25				8,686.60	638
5,520.87	1.00	18,781.43			470.48	639
1,390.65		2,711.19	25,247.56		27,347.90	640
100.00					43,103.01	641
200.00					228.48	642
204.48					769.10	643
411.86	20.00				204.48	644
493.68					1,131.70	645
1,017.60	88.71	2,353.00		249.57	1,059.07	646
863.09		629.31			4,284.99	647
377.28					4,401.51	648
188.21					735.83	649
1,089.85	14.63	3,446.35			2,704.92	650
220.70					9,722.83	651
425.00		628.33			1,086.17	652
1,343.12	2.18	2,578.22			2,887.87	653
416.61					11,118.10	654
259.50					813.73	655
200.00				179.88	1,580.72	656
281.00					416.88	657
1,530.78		302.00			315.57	658
376.36					2,615.94	659
450.50		8,760.00			376.36	660
924.00					10,412.34	661
263.50					924.00	662
618.50		494.44			2,804.45	663
1,233.01	184.79	4,496.82			2,542.37	664
150.00				1,297.48	18,511.47	665
212.85					188.60	666
1,164.94	12.70	2,297.61			828.97	667
2,104.80		3,926.84			12,194.61	668
1,893.01		2,997.10			14,342.93	669
162.50					11,417.84	670
530.00		9,040.69			681.21	671
50.00					10,649.24	672
65.82		20.00			827.85	673
53.50					953.95	674
1,926.52		2,183.14			941.10	675
532.00	61.40	10,145.36			13,745.42	676
				332.61	20,255.53	677
					909.33	678
						679
						680

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Town	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
681	Sherrill	1933		85	
682	Shell Rock	1875		806	3,718.97
683	Shellsburg	1874		546	2,175.71
684	Sibley	1875		1,873	14,174.63
685	Sidney	1870		1,074	3,443.01
686	Silver City				
687	Sioux Center	1891		1,497	10,712.63
688	Sioux Rapids	1882		958	5,427.22
689	Slater	1890		620	2,314.17
690	Sloan	1883		636	2,967.37
691	Smithland	1889		389	1,618.07
692	Soldier	1901		317	1,330.21
693	Solon	1877		497	2,794.59
694	Somers	1900		199	727.97
695	South English	1892		295	1,155.59
696	Spillville	1894		305	1,581.04
697	Spirit Lake	1878		1,882	27,818.07
698	Spragueville	1912		86	556.09
699	Springbrook	1909		183	258.26
700	Spring Hill	1901		101	60.61
701	Springville	1882		596	4,117.39
702	Stacyville	1900		559	3,750.85
703	Stanhope	1897	1917	425	1,934.60
704	Stanley	1914		138	555.98
705	Stanton	1883		604	7,624.32
706	Stanwood	1886		531	2,472.59
707	State Center	1867		1,012	4,038.85
708	Steamboat Rock	1875		377	1,374.29
709	Stockport	1902		400	774.30
710	Stockton	1900		128	447.10
711	Story City	1881		1,434	10,893.50
712	Stout	1909		143	526.15
713	Stratford	1883	1884	699	4,911.91
714	Strawberry Point	1887		1,128	5,403.37
715	Struble	1895		155	798.59
716	Sully	1903		357	3,701.86
717	Sumner	1892		1,561	7,634.58
718	Superior	1891		168	756.79
719	Sutherland	1883		822	8,964.90
720	Swaledale	1892	1912	189	569.67
721	Swan	1884		220	503.66
722	Swea City	1895		692	7,077.93
723	Swisher	1933			.19
724	Tabor	1868	1900	1,070	11,266.00
725	Templeton	1889		428	1,756.42
726	Tennant	1915		113	657.49
727	Terrill	1900		416	4,125.96
728	Thayer	1884		164	257.81
729	Thompson	1894		538	2,630.96
730	Thor	1895		257	2,175.10
731	Thornburg			171	380.77
732	Thornton	1892		400	1,482.17
733	Thurman	1879		388	837.34
734	Tiffin	1906		166	684.92
735	Tingley	1884		362	1,044.17
736	Titonka	1900		525	3,630.00
737	Toronto	1909		123	572.76
738	Traer	1875		1,417	12,278.63
739	Treynor	1903		232	1,853.82
740	Tripoli	1894		880	5,794.27
741	Truesdale	1917		116	395.64
742	Truro	1906		361	1,884.01

—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
325.00	90.05				415.05	681
2,830.25		1,906.84	8,144.03		16,600.09	682
373.50		1,096.26		2.00	3,647.47	683
11,694.21		109,562.47		494.00	135,925.31	684
764.25	82.10	3,731.97			8,021.33	685
2,199.91	186.71	5,575.56		283.06	18,957.87	686
1,622.00		3,313.11			10,362.33	687
568.65		1,738.26			4,621.08	688
1,936.28		1,567.68	2,122.12		8,583.45	689
355.35		1,450.55			3,423.97	690
796.00		810.77			2,936.98	691
4,527.27	18.14	2,062.86			9,402.86	692
200.00	19.11				947.08	693
330.55					1,486.14	694
765.92		472.82			2,819.78	695
9,481.79	3,626.36	10,805.45			51,731.67	696
339.00	20.00				915.99	697
286.90					545.16	698
					60.61	699
724.13					4,841.52	700
656.55	14.00	689.63			5,111.03	701
659.70		10,525.74			13,120.04	702
177.95					733.93	703
1,275.54		12,053.20			20,955.06	704
680.37	2,171.11				5,324.07	705
1,148.50	23.50	33,730.03			38,940.88	706
432.50	85.00			40.68	1,932.47	707
307.46	234.22				1,315.98	708
304.00					751.10	709
7,203.13	525.69	37,276.08		170.00	56,068.49	710
119.00					645.15	711
623.00		14,068.11			19,603.02	712
4,338.17		21,260.35			31,001.89	713
310.00					1,108.59	714
226.50	2.50	374.92		7.49	4,313.27	715
2,754.48		41,395.21	15,033.50	10,692.85	77,510.62	716
131.00				600.00	1,547.79	717
2,509.23	540.22	3,459.57	5,560.59		21,034.51	718
428.20					1,007.87	719
330.04					833.70	720
1,115.75	83.30	1,898.24			10,775.22	721
601.00					601.19	722
445.00		1,273.00			12,984.00	723
566.60		809.98			3,133.00	724
124.50		1,283.41		2.40	2,067.80	725
1,100.27		1,431.00			6,657.23	726
150.50					408.31	727
747.97	33.75	1,078.67			4,491.35	728
462.50					2,637.69	729
162.50					543.27	730
613.10			11,593.14		13,688.41	731
382.95				7.50	1,227.79	732
727.66					1,412.58	733
50.00	1.60	35.00			1,130.77	734
774.20	44.50	1,086.40			5,535.10	735
450.00					1,022.76	736
2,006.45		58,291.05			72,576.13	737
657.00					2,510.82	738
1,022.70	76.87	2,948.04			9,841.88	739
173.00					568.64	740
506.58					2,390.59	741
						742

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total office receipts
		First	Last		
743	Turin	1900		167	410.40
744	Udell	1903		150	148.64
745	Underwood	1902		261	1,278.15
746	Union	1874		490	1,368.70
747	Unionville	1922		221	616.63
748	University Heights	1935			635.38
749	University Park	1909		440	1,303.27
750	Urbana				
751	Urbandale—RFD Des Moines	1917		596	2,889.60
752	Ute	1891	1899	616	4,547.01
753	Vail	1875		622	4,318.63
754	Valeria	1914		57	93.89
755	Van Horne	1883		527	7,796.12
756	Van Meter	1868		400	1,029.28
757	Van Wert	1891		443	669.55
758	Varina	1889		184	530.10
759	Victor	1868		815	4,321.37
760	Vincent	1893		194	738.52
761	Vining	1913		162	583.96
762	Volga City	1896		417	1,704.83
763	Wadena	1895		308	749.50
764	Wahpeton	1933			608.28
765	Walcott	1894		398	2,136.15
766	Walker	1891		456	1,028.56
767	Wallingford	1913		225	424.98
768	Wall Lake	1880		850	4,930.35
769	Wamut	1871		937	4,984.40
770	Wapello	1856		1,502	8,042.68
771	Washta	1881		448	1,954.62
772	Waterville	1912		222	418.60
773	Waucoma	1883		425	1,831.40
774	Waukee	1878		472	1,410.16
775	Wayland	1851	1890	625	2,659.10
776	Webb	1901		240	529.32
777	Webster	1909		178	689.49
778	Weldon	1903		296	633.13
779	Wellman	1880		853	6,929.79
780	Wellsburg	1893		512	5,220.06
781	Wilton	1908		80	209.64
782	Wesley	1892		463	2,501.00
783	West Bend	1884		645	3,082.40
784	West Branch	1875		652	4,985.76
785	West Burlington	1883		1,333	6,227.46
786	West Chester	1899		225	774.78
787	Westfield	1903		218	463.19
788	Westgate	1896		272	1,171.46
789	West Liberty	1867		1,634	6,027.85
790	West Mitchell—P. O. Mitchell	1868		105	230.79
791	Westphalia	1919		118	147.55
792	West Okoboji—P. O. Milford	1924	1929	112	706.02
793	West Point	1858	1861	536	2,781.77
794	West Side			341	2,274.89
795	What Cheer	1866	1894	1,310	9,260.61
796	Wheatland	1858		539	1,589.12
797	Whiting	1883		626	3,409.32
798	Whittemore	1891		620	3,517.82
799	Whitten	1882		199	503.91
800	Willey—P. O. Carroll	1912		69	
801	Williams	1883		500	4,858.66
802	Williamsburg	1884		1,219	16,112.01
803	Williamson	1922		814	1,066.43
804	Wilton Junction	1863		1,104	

—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
417.50					827.90	743
73.45	147.85				369.94	744
371.00		474.40			2,123.55	745
677.20	507.00	1,149.50			3,702.40	746
					616.63	747
					635.38	748
					1,303.27	749
						750
364.02		2,128.15		1,848.16	7,229.93	751
2,251.80		2,159.96			8,958.77	752
990.52		1,146.08			6,455.23	753
104.00					197.89	754
640.75		736.80			9,173.67	755
202.00		66.50			1,297.78	756
537.10					1,206.65	757
314.00		367.40			1,211.50	758
1,440.34		2,042.93			7,804.64	759
460.50					1,199.02	760
514.30					1,098.26	761
490.85					2,195.68	762
424.00					1,173.50	763
560.00	317.63				1,485.91	764
919.75	479.77	1,805.17			5,340.84	765
1,433.00		1,040.87			3,502.43	766
299.75					724.73	767
2,215.12		16,162.08			23,307.55	768
1,006.48		15,042.06		497.54	21,530.48	769
968.08	5.20	3,309.83			12,325.79	770
1,366.75		1,225.95			4,547.32	771
469.80					888.40	772
660.40					2,491.80	773
585.00		782.60			2,777.76	774
550.95	702.82				3,912.87	775
1,196.37			8,269.39		9,995.08	776
60.00				7.25	756.74	777
61.00					694.13	778
1,572.42	494.28	2,745.02			11,741.51	779
1,646.48	2,579.01				9,445.55	780
312.51					522.15	781
839.91		1,843.36			5,184.27	782
2,260.37		21,404.26			26,747.03	783
1,770.49	18.00	3,519.05	6,952.85		17,245.95	784
666.44		3,967.99			10,861.89	785
269.20					1,043.98	786
248.50		3,191.65			3,903.34	787
428.75		212.90		3.56	1,816.67	788
11,865.60		50,943.64	10,000.00		78,837.09	789
100.00					330.79	790
155.50					303.05	791
471.14	69.42				1,246.58	792
6,269.21		10,794.67	14,201.11		34,046.76	793
713.37		1,392.40			4,340.66	794
1,098.33		2,266.17		84.47	12,709.60	795
943.00	350.92	1,850.39			4,733.43	796
703.91		13,323.80			17,437.03	797
1,283.85		14,853.76	1,426.76		21,082.19	798
232.00					735.91	799
153.00					153.00	800
851.00	1.00	1,917.38			7,628.04	801
3,838.45	17.00	6,821.76	11,463.78	5,750.00	44,003.00	802
723.38					1,789.81	803
1,771.34	59.78	23,708.27			25,539.39	804

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
805	Winfield.....	1882	-----	933	9,462.55
806	Winthrop.....	1881	-----	496	1,900.50
807	Wiota.....	1883	-----	225	562.33
808	Woden.....	1904	-----	258	737.77
809	Woodbine.....	1877	-----	1,348	12,755.18
810	Woodburn.....	1878	-----	305	727.15
811	Woodward.....	1884	-----	901	4,650.37
812	Woolstock.....	1895	-----	317	370.07
813	Worthington.....	1893	-----	333	1,089.61
814	Wyoming.....	1873	-----	634	6,401.47
815	Yale.....	1901	-----	300	1,307.46
816	Yetter.....	1904	-----	125	533.11
817	Yorktown.....	1896	-----	217	500.98
818	Zearing.....	1884	-----	496	5,018.72
819	Zwingle.....	1900	1926	145	535.47

—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
583.72		2,455.06	3,508.55		16,009.88	805
1,168.00	11.00	9,500.45			12,579.95	806
314.00			24.50		900.83	807
465.00					1,202.77	808
1,810.85		3,758.12			18,324.15	809
212.00		156.25			1,095.40	810
901.00	31.00	2,774.00			8,356.37	811
480.50		4,469.88			5,320.45	812
742.20					1,831.81	813
1,761.98	3,519.68	1,045.48			12,728.61	814
712.00		897.87			2,917.33	815
300.00					833.11	816
312.46					813.44	817
804.42		1,316.61			7,139.75	818
419.00				84.50	1,038.97	819

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
	Grand Total.....	\$ 793,577.54	\$ 439,921.03
1	Ackley.....	8,221.54	2,587.37
2	Ackworth.....	70.80	56.84
3	Adair.....	2,065.43	2,168.57
4	Adel.....	2,705.67	2,089.93
5	Afton.....	1,132.82	956.42
6	Agency.....	6,456.98	635.41
7	Ainsworth.....	778.82	65.00
8	Akron.....	1,265.88	1,901.74
9	Albert City.....	1,191.81	1,442.60
10	Albion.....	3,017.26	176.87
11	Alburnett.....		
12	Alden.....	760.35	881.91
13	Alexander.....	340.09	133.64
14	Allerton.....	1,113.30	928.64
15	Allison.....	6,354.77	407.50
16	Alta.....	1,102.81	1,217.35
17	Alta Vista.....	1,654.59	537.28
18	Alton.....	3,657.25	593.15
19	Altoona.....	826.41	505.33
20	Alvord.....	1,769.99	33.60
21	Andover.....	150.45	58.43
22	Andrew.....	548.64	136.10
23	Anita.....	2,620.40	877.52
24	Ankeny.....	659.95	957.03
25	Anthon.....	1,604.23	1,143.54
26	Aplington.....	614.07	927.90
27	Arcadia.....	384.83	938.41
28	Archer.....	240.62	27.00
29	Aredale.....	185.72	135.93
30	Arion.....	251.63	57.40
31	Arispe.....	73.25	
32	Arlington.....	988.08	
33	Armstrong.....	2,909.64	202.86
34	Arnolds Park.....	1,130.90	1,784.80
35	Arthur.....	804.75	205.34
36	Ashton.....		
37	Ashbury—P. O. Dubuque, Ia.....		
38	Aspinwall.....	94.00	139.00
39	Atalissa.....	175.54	44.35
40	Athelstan.....	13.60	
41	Atkins.....	698.28	36.00
42	Auburn.....	498.47	1,198.15
43	Aurelia.....	1,216.51	754.54
44	Aurora.....	226.90	164.30
45	Avoca.....	960.16	1,383.30
46	Ayrshire.....	397.60	623.00
47	Badger.....	240.47	91.60
48	Bagley.....	738.19	419.75
49	Baldwin.....	1,258.61	3.00
50	Balltown.....		
51	Bancroft.....	1,942.01	420.00
52	Bankston.....	100.00	
53	Barnes City.....	298.29	190.77
54	Barnum.....	147.93	
55	Bassett.....	215.88	86.33
56	Batavia.....	393.03	572.81
57	Battle Creek.....	6,510.91	632.63
58	Baxter.....	738.77	866.88
59	Bayard.....	1,031.33	685.35
60	Beacon.....	354.79	

—EXPENDITURES

Total health department expenditures	Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
\$ 276,302.26	\$1,179,738.46	\$2,797,460.99	\$1,238,992.70	\$ 437,417.39	\$7,163,410.37	
1,145.58	6,869.63	55,652.23	12,949.98	4,368.76	91,795.00	1
	136.69		50.00		314.33	2
21.00	2,997.46	2,546.55	2,298.51	650.71	12,748.23	3
291.68	4,701.71	10,833.23	8,185.66		28,807.88	4
83.35	264.45	8,970.50	3,712.50	5,129.77	20,249.81	5
48.00	515.20			450.00	8,105.59	6
16.50	578.45	1,720.99	312.50		3,472.26	7
465.55	2,729.24	21,215.91		1,655.47	29,233.79	8
131.50	1,182.05	8,909.66	1,942.13		14,799.75	9
	594.25	167.17		92.95	4,048.50	10
521.88	1,360.25	2,606.83	2,263.75	245.67	8,640.64	11
	411.28	617.49	19.00	6.00	1,527.50	12
40.00	2,026.97	47,752.75	910.00		52,771.66	13
4,502.27	1,655.00	2,432.51	612.50	712.28	16,676.83	14
315.31	1,934.95	34,618.55	8,877.01	1,451.98	49,517.96	15
12,623.34	287.96	10,094.76			25,197.93	16
259.60	1,705.73	2,939.09	3,132.50	91.96	12,379.28	17
8.93	948.17	947.70	1,775.63		5,012.17	18
25.00	536.90	697.11	826.42	300.00	4,189.02	19
	354.41				563.29	20
	529.38	631.27			1,845.39	21
12.40	937.77	5,490.86	3,881.19	300.00	14,120.14	22
546.30	816.60	3,455.53	766.50	6.00	7,207.91	23
192.56	1,384.98	10,702.73	115.98	25.00	15,169.02	24
272.94	2,486.63	7,218.26	927.68	14.78	12,462.26	25
52.04	966.56	260.75	2,675.00		5,277.59	26
47.70	394.31				709.63	27
	629.52				951.17	28
	532.76	456.55		3.00	1,301.34	29
	226.66				299.91	30
21.60	2,120.81	1,712.22	1,805.95		6,648.66	31
	2,185.88	4,070.82	2,604.00		11,973.20	32
1,667.08	3,299.08	4,377.33	3,310.00	459.00	16,028.19	33
171.00	505.89	1,157.25		1.25	2,845.48	34
						35
	52.55				52.55	36
	200.91				433.91	37
	685.24				905.13	38
	82.13				95.73	39
170.77	1,220.59	122.06			2,247.69	40
58.94	2,855.57	4,435.65	2,249.20		11,295.98	41
292.97	1,246.23	6,133.25	1,700.00	2,037.50	13,381.00	42
	642.76				1,033.96	43
55.00	3,369.64	33,239.23	4,740.07	382.88	44,130.28	44
	415.49	526.24	2,498.00	13.94	4,474.27	45
49.52	424.13	1,267.51		27.13	2,100.36	46
7.00	813.18	999.88		533.17	3,511.17	47
	406.09	552.89			2,220.59	48
						49
321.70	20,417.07	2,972.47	4,261.37		30,334.62	50
					100.00	51
	811.51	51.94			1,352.51	52
	661.10				818.03	53
10.00	563.83			9.00	876.04	54
15.00	1,174.79	179.50			2,335.13	55
50.88	736.93	2,353.83	6,385.00	4,016.72	20,686.90	56
117.95	3,341.06	2,608.52	2,130.00		9,803.18	57
143.00	1,034.27	2,136.73	1,318.00	25.00	6,373.68	58
	1,337.54				1,692.33	59
						60

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
61	Beaconsfield.....	305.70	
62	Beaman.....	274.84	56.85
63	Beaver.....	125.50	37.38
64	Bellevue.....	18,993.56	2,465.41
65	Belmond.....	2,098.76	2,543.20
66	Bennett.....	574.39	22.77
67	Benton.....	75.02	25.00
68	Berkley.....	184.78	
69	Bernard.....	199.45	
70	Bertram—P. O. Cedar Rapids.....	143.72	
71	Beyington.....	44.90	
72	Birmingham.....	278.65	97.07
73	Blairsburg.....	379.51	220.98
74	Blairstown.....	723.34	1,314.26
75	Blakesburg.....	398.66	87.95
76	Blanchard.....	462.71	200.09
77	Blencoe.....	382.00	140.45
78	Blockton.....	208.48	162.80
79	Blue Grass.....	274.45	385.69
80	Bode.....	777.57	919.60
81	Bonaparte.....	3,865.97	45.58
82	Bondurant.....	910.35	164.89
83	Bouton.....		
84	Boxholm.....	505.83	290.28
85	Boyden.....	753.36	163.63
86	Braddyville.....	158.55	32.83
87	Bradgate.....	1,129.59	1,156.56
88	Brandon.....	657.75	410.55
89	Brayton.....	174.33	221.00
90	Breda.....	7,314.85	510.00
91	Bridgewater.....	689.83	232.78
92	Brighton.....	1,155.72	960.42
93	Bristow.....	287.37	22.33
94	Britt.....	1,189.34	2,247.10
95	Brooklyn.....	1,985.34	1,248.46
96	Brunsville.....	510.97	154.31
97	Buckeye.....	475.53	105.41
98	Buck Grove.....	121.65	
99	Buffalo.....	447.34	499.99
100	Buffalo Center.....	1,493.07	916.19
101	Burt.....	451.58	292.25
102	Bussey.....	459.88	777.42
103	Calamus.....	630.73	219.83
104	Callender.....	259.57	347.14
105	Calmar.....	2,522.33	985.92
106	Calumet.....	277.15	112.48
107	Camanche.....	769.34	136.00
108	Cambridge.....	644.73	285.31
109	Cantril.....	336.16	95.74
110	Carbon.....	204.10	36.50
111	Carlisle.....	2,361.52	842.67
112	Carpenter.....	106.75	60.00
113	Carson.....	911.50	577.50
114	Cascade.....	4,266.74	1,626.87
115	Casey.....	726.77	478.37
116	Castalia.....	162.41	728.07
117	Castana.....	659.94	57.47
118	Castle Hill—RFD. Waterloo.....	381.29	25.00
119	Center Junction.....		
120	Center Point.....	582.37	473.09
121	Centralia.....	289.90	
122	Central City.....	509.85	866.60

—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
	465.20				770.90	61
10.00	294.25		20.00	67.68	723.62	62
	198.10		560.00		920.98	63
2,002.74	4,427.53	35,472.31		237.86	64,199.41	64
273.50	3,362.18	7,483.27	950.75	2,780.39	19,498.05	65
76.90	3,814.89	2,121.34			6,610.29	66
	169.29	16.39		1.00	286.70	67
	217.51		20.00		422.29	68
	549.86				749.31	69
	239.29				383.61	70
15.00	101.00				160.90	71
2.50	853.75	220.23	760.00		2,221.20	72
125.78	538.11	13,081.34	210.00	30.87	14,586.59	73
124.67	2,037.70	1,052.42	1,910.00	16.88	7,179.27	74
50.86	1,130.75	313.85		6.00	1,988.67	75
	341.49	831.59	20.00	109.51	1,965.39	76
20.00	822.15	300.00			1,664.60	77
1.00	1,024.95	1,237.67	700.00		3,334.90	78
	865.18		160.00		1,685.32	79
100.08	1,778.94	1,671.51	60.14	7,453.70	12,821.54	80
18.00	614.51	698.50		60.00	5,302.56	81
25.50	255.53	5,396.49		187.50	6,940.26	82
						83
9.35	618.83	324.97		62.50	1,811.76	84
61.78	2,098.05	2,459.72	4,346.04	561.00	10,443.58	85
7.17	483.32	208.46			890.33	86
25.00	364.35		240.00	50.00	2,965.50	87
20.00	55.09	3,683.14	2,267.50		7,094.03	88
	987.04			50.00	1,432.37	89
	157.98	8,109.29		3,984.67	20,076.79	90
	553.56	51.00			1,527.17	91
	1,265.71	1,918.35	5,286.25	213.11	10,799.56	92
1.50	577.83	584.12	1,508.58	3.30	2,985.03	93
1,677.37	5,256.37	5,821.42	13,255.56	8,432.50	37,879.66	94
234.96	3,108.39	4,212.40	3,213.86	338.36	14,341.77	95
	177.23		100.00		942.51	96
10.00	845.06				1,436.00	97
	175.80				297.45	98
5.00	1,653.07	5,237.26			7,842.66	99
284.28	5,403.08	837.10		4,128.32	13,062.04	100
56.30	904.96	11,931.17	860.00	1,415.98	15,912.24	101
	322.94	382.63	1,035.00	384.11	3,361.98	102
260.41	671.31	3,856.86	788.25	109.88	6,537.27	103
42.55	280.61	4,185.68	2,977.79	700.00	8,793.34	104
476.21	5,326.98	3,090.93	5,301.50		17,712.87	105
7.33	1,412.30	242.03		28.00	2,079.29	106
48.00	1,543.90	291.88		875.00	3,664.12	107
12.00	910.06	2,255.82	2,034.00		6,141.92	108
14.52	504.01				950.43	109
	374.19	73.99		6.00	694.78	110
	421.66	7,677.49	1,410.00	2,204.72	14,918.06	111
	43.95	3,304.68	611.69		4,127.07	112
55.69	1,639.34	8,403.98	1,325.31	.02	12,913.34	113
2,403.08	1,355.22	2,381.70	5,730.00		17,763.61	114
11.25	1,319.83	6,734.20			9,270.42	115
	264.81	1,056.82		6.43	2,218.54	116
	778.83	1,853.04	1,641.25	329.24	5,319.77	117
2.56	346.35				755.20	118
						119
5.00	1,467.85	1,953.44	798.18	6.00	5,285.93	120
					289.90	121
	5,353.00	3,047.92	2,100.00		11,877.37	122

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
123	Charlotte	619.43	309.27
124	Charter Oak	989.39	621.75
125	Chatsworth	245.35	127.77
126	Chelsea	540.26	964.55
127	Chester	188.61	246.36
128	Ohllilcothe	44.50	
129	Churdan	779.35	1,635.75
130	Cincinnati	211.74	324.49
131	Clare	133.46	12.88
132	Clarence	750.24	420.34
133	Clarksville	1,087.39	2,441.72
134	Clayton	266.53	1.60
135	Clearfield	748.93	1,003.00
136	Cleghorn	366.31	397.07
137	Clemmons	607.75	646.39
138	Clermont	1,397.69	361.90
139	Clio	55.21	
140	Clover Hills—P. O. Des Moines	70.80	70.50
141	Clutier	420.06	374.20
142	Coburg	154.89	
143	Coggon	1,169.31	151.38
144	Coin	2,192.67	187.67
145	Colesburg	194.00	250.77
146	College Springs	361.55	67.80
147	Collins	1,496.33	495.49
148	Colo	663.84	1,130.64
149	Columbus City		
150	Columbus Junction	893.98	742.62
151	Colwell	127.67	115.33
152	Conesville		
153	Conrad	636.14	811.08
154	Conway	139.28	49.35
155	Coon Rapids	6,152.96	
156	Coppock	107.00	
157	Coralville—P. O. Iowa City	281.81	2,168.23
158	Correctionville	1,111.68	682.25
159	Corwith	2,462.52	187.35
160	Corydon	2,010.12	1,451.52
161	Cotter	92.43	
162	Coulter	382.79	90.00
163	Craig	315.08	523.36
164	Crawfordsville	333.25	35.86
165	Cromwell	214.25	13.00
166	Crystal Lake	227.10	337.09
167	Cumberland	261.00	1,235.65
168	Cumming	187.51	
169	Curlew	63.32	115.46
170	Cushing	296.69	376.10
171	Cylinder	262.49	116.48
172	Dakota City	339.62	265.10
173	Dallas	762.42	149.42
174	Dallas Center	3,048.51	499.39
175	Dana	261.09	93.50
176	Danbury	498.06	906.47
177	Danville	287.39	93.01
178	Davis City	463.03	407.74
179	Dawson	243.58	99.45
180	Dayton	1,753.51	1,027.11
181	Decatur City	121.38	37.00
182	Dedham	186.66	360.00
183	Deep River	699.50	525.91
184	Defiance	339.13	138.42

—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
1,113.75	1,157.73	853.14		571.08	3,510.65	123
	989.24	1,862.26	10,470.92	1,585.98	17,633.29	124
	274.17				647.29	125
18.80	1,433.90	297.00	40.00	48.34	3,342.85	126
8.15	813.96	1,018.04			2,275.12	127
	251.45		550.00		845.95	128
34.68	1,256.88	2,856.90	1,852.50	2.01	8,468.07	129
	759.42	102.76			1,398.41	130
	635.92				782.26	131
	4,209.15	6,350.42	1,116.00		12,846.15	132
250.65	2,845.38	6,219.20	3,825.00	2,090.45	18,759.79	133
	228.88	100.24			597.25	134
417.38	1,242.93	142.70	550.00		4,104.94	135
4.43	1,373.43	659.05	880.00	12.50	3,692.79	136
	418.76				1,672.90	137
	1,955.31	1,065.35	4,480.00	86.31	9,346.56	138
	395.42				450.63	139
	235.82			25.00	402.12	140
25.00	1,140.93	699.87			2,660.06	141
	246.49	163.60			564.98	142
18,039.41	136.23	9,818.95		551.03	29,866.31	143
	728.50	1,026.39	1,270.24	.50	5,405.97	144
	1,108.00	140.00			1,692.77	145
10.00	634.09	342.55	360.00		1,775.99	146
25.00	837.24	1,202.20	2,284.37	75.01	6,415.64	147
	2,469.79	688.84	735.00	736.06	6,424.17	148
						149
37.62	3,444.09	2,556.38	2,340.12	480.01	10,494.82	150
	177.82		542.50	33.31	996.63	151
						152
30.00	2,149.95	3,107.60		8.01	6,742.78	153
	1,008.78		705.16		1,902.57	154
236.93	660.00	41,551.47	3,445.00		52,046.36	155
					107.00	156
123.40	753.71	965.47			4,292.62	157
522.88	1,641.51	2,975.69	4,152.50	779.14	11,865.65	158
158.26	1,145.95	9,247.59	1,192.50	12.50	14,406.67	159
315.21	4,274.35	6,115.68	14,097.76	412.53	28,677.17	160
	99.72				192.15	161
	474.49	533.14	1,918.34		3,398.76	162
	1,292.69	112.31	630.00		2,873.44	163
4.00	594.60	1,036.98	1,529.60	5.92	3,540.21	164
	346.80				574.05	165
117.26	218.17				899.62	166
	474.89	2,098.80			4,070.34	167
	256.51				444.02	168
88.32	303.72		217.50		788.32	169
260.60	761.70	750.88	30.00		2,475.97	170
15.00	206.25		4,909.73		5,509.95	171
	631.92	4,863.14	20.85	334.80	6,455.43	172
3.00	778.71				1,693.55	173
16,095.40	1,212.02	1,602.69	4,552.96		27,010.97	174
	218.95	12.24			585.84	175
99.42	1,630.84	2,240.49	8,384.71	2,235.29	15,995.28	176
	1,053.37	3,374.12	1,697.92		6,505.81	177
.50	3,694.42	411.11	784.78	1,405.63	7,167.21	178
	839.01		1,571.18		2,253.22	179
15.00	1,047.15	23,844.37	2,428.75	175.59	30,291.48	180
16.50	378.43	28.00			581.31	181
	1,026.74	1,253.83	55.00		2,882.23	182
3.50	3,000.79	732.80	689.04		5,651.54	183
40.81	431.62	1,073.08			2,023.06	184

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
185	Delaware	110.12	73.44
186	Delhi	267.06	582.11
187	Delmar	1,051.06	553.38
188	Deloit	243.81	379.12
189	Delphos		
190	Delta	358.22	754.00
191	Denver	2,642.34	152.50
192	Derby	198.23	35.00
193	De Soto	719.67	40.76
194	Dexter	536.66	499.64
195	Diagonal	795.10	
196	Dickens	608.20	94.50
197	Dike	1,209.87	3,804.12
198	Dixon	388.47	396.86
199	Dolliver	271.04	
200	Donahue	636.15	104.63
201	Donnan	117.10	
202	Donnellson	533.23	808.00
203	Doon	752.66	753.76
204	Dougherty	149.99	217.43
205	Dow City	777.27	527.76
206	Dows	950.69	984.35
207	Drakesville	352.79	8.75
208	Dumont	1,316.08	58.00
209	Duncombe		
210	Dundee	224.89	175.41
211	Dunkerton	180.45	552.00
212	Dunlap	712.53	1,157.53
213	Durant	2,024.30	153.50
214	Durange	222.77	
215	Dysart	3,514.22	2,358.47
216	Earlham	1,696.81	
217	Earling	449.06	68.00
218	Earlville	3,380.01	1,180.04
219	Early	1,411.02	924.73
220	Eddyville	570.34	688.68
221	Edgewood	320.27	1,399.48
222	Elberon	280.31	120.59
223	Eldridge	251.41	288.21
224	Elgin	1,691.01	
225	Elkader	2,738.63	1,332.00
226	Elkhart	122.82	119.02
227	Elk Horn	916.52	197.50
228	Elkport		
229	Elliott	476.17	945.42
230	Ellston	435.87	283.06
231	Ellsworth	307.58	339.55
232	Elma	330.41	188.02
233	Ely	161.44	153.97
234	Emerson	1,615.12	322.64
235	Epworth	298.94	58.25
236	Essex	1,245.95	3,579.60
237	Everly	926.36	432.10
238	Exira	764.63	1,372.64
239	Exline	110.33	99.04
240	Fairbank	452.60	628.87
241	Fairfax	113.90	
242	Farley	1,598.86	500.65
243	Farmersburg	2,037.60	238.44
244	Farmington	1,542.01	1,510.40
245	Farnhamville	786.73	642.00
246	Farragut	489.58	1,037.39

—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
	686.89				870.45	185
	628.54	174.66			1,744.98	186
12.50	937.93	994.53	2,278.96	92.61	5,828.36	187
	564.55	659.34	400.00	101.96	2,348.78	188
						189
56.20	734.54	221.14			2,124.10	190
339.40	87.58	9,789.65		1,520.00	14,531.47	191
11.00	508.43	15.00			767.66	192
	231.17	77.77			1,069.37	193
33.07	2,051.34	3,802.97	5,600.48	775.72	13,299.88	194
	845.46	1,271.63	3,017.86		5,930.05	195
	388.54	59.41			1,150.65	196
211.40	515.12	7,500.91	1,037.50	1,340.84	15,619.76	197
	437.95	1,350.57	444.00	1,128.53	4,146.38	198
	32.50	645.70			949.24	199
	35.83	1,495.35	100.00	432.53	2,804.49	200
	106.16				223.26	201
227.00	2,849.29	263.00	2,932.50		7,613.02	202
243.89	848.13	882.62	1,866.30	210.45	5,557.81	203
12.00	490.26				869.68	204
108.00	4,886.74	1,645.96	2,500.00	225.61	10,671.34	205
62.30	2,354.48	2,104.11	2,287.74		8,743.67	206
8.98	185.67	6.86			563.05	207
601.91	1,207.25	1,443.00	1,987.50	1,124.91	7,738.65	208
						209
	423.89				824.19	210
	382.66	4,027.47		50.70	5,193.28	211
35.74	2,703.13	4,777.25	5,886.35	595.41	15,867.94	212
	3,917.32	2,879.67	2,392.50	9.20	11,376.49	213
	59.52	40.00		3.48	325.77	214
303.97	1,600.07	13,687.01	819.00	154.30	22,437.04	215
96.75	654.30	2,222.70	9,651.90	969.19	15,291.65	216
	1,329.80	1,121.04	1,465.32		4,433.22	217
	2,797.18	7,106.37		3,041.13	17,504.73	218
41.06	1,556.76	2,378.69	470.92		6,782.58	219
26.50	1,112.70	5,058.03	22.25	768.14	8,246.64	220
	1,447.01	2,579.60	1,163.75	149.72	7,059.83	221
	1,803.82	228.50	550.00	85.41	3,068.63	222
64.60	400.16	4,078.21	412.50	1,003.30	6,498.39	223
	3,303.29	2,394.86	4,140.00		11,529.16	224
1,105.33	5,351.19	16,276.87	2,276.25	986.13	30,066.40	225
	137.00	2,478.66			2,857.50	226
70.20	1,406.68		634.15		3,225.05	227
	558.85	295.00			853.85	228
	679.67	989.10	1,055.00		4,145.36	229
26.50	325.12	25.50		37.50	1,133.55	230
40.90	635.82	4,351.41	2,735.00		8,410.26	231
44.42	2,009.32	2,926.34	563.28	218.49	6,280.28	232
	512.64				828.05	233
10.00	1,996.92	996.69	5,629.05	946.96	11,517.38	234
	486.45	1,501.30	584.00		2,928.94	235
32.35	1,719.41	1,933.89	2,567.88	1.76	11,080.84	236
86.11	1,301.67	1,349.21	1,815.00	152.34	6,062.79	237
313.24	1,176.25	5,782.64	4,427.36		13,836.76	238
22.20	505.25	170.01		.18	907.01	239
	1,140.31	5,472.53	2,152.25	643.50	10,490.06	240
	231.25		461.25		806.40	241
55.90	1,356.81	784.16	1,030.00	306.05	5,632.43	242
	849.15	137.23		13,000.00	16,262.42	243
95.04	1,291.54	2,250.53			6,689.52	244
15.00	601.70	5,344.52	1,870.00		9,259.95	245
6.00	617.97	883.75	2,282.99	342.65	5,660.33	246

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
247	Fayette	963.67	842.70
248	Fenton	432.33	477.99
249	Ferguson	118.17	26.00
250	Fertile	918.34	25.00
251	Floris	232.72	
252	Floyd	380.81	344.51
253	Fonda	1,234.44	785.40
254	Fontanelle	710.63	705.02
255	Fort Atkinson	131.75	407.36
256	Fostoria	132.83	52.48
257	Franklin—P. O. Donnellson		
258	Fraser	268.22	
259	Fredericksburg	3,228.76	73.30
260	Frederika	89.92	45.00
261	Fredonia—P. O. Columbus Jet.		
262	Fremont	877.09	908.18
263	Galt	349.12	154.86
264	Galva	2,378.27	34.00
265	Garber	100.69	77.87
266	Garden Grove	472.82	1,160.80
267	Garnavillo	943.31	1,021.07
268	Garner	1,599.81	1,646.71
269	Garrison		
270	Garwin	249.03	175.00
271	Geneva	147.93	56.93
272	George	1,621.90	1,310.60
273	Gilbert	149.81	302.68
274	Gilbertville	287.35	290.33
275	Gilman	771.00	552.74
276	Gilmore City	2,183.51	900.00
277	Gladbrook	1,041.75	1,226.36
278	Glidden	2,121.75	814.73
279	Goldfield	876.48	689.93
280	Goodell	220.32	246.87
281	Gooselake	252.11	76.13
282	Gowrie	13,562.68	1,536.77
283	Graettinger	1,041.95	1,148.63
284	Graf	80.00	
285	Grafton	1,006.52	392.22
286	Grand Junction	904.67	1,434.49
287	Grand Mound	430.60	542.50
288	Grand River	660.41	575.01
289	Grandview	212.32	53.08
290	Granger	768.55	1,662.03
291	Grant	299.28	
292	Granville	1,367.14	66.20
293	Gravity	699.63	8.47
294	Gray	167.74	103.28
295	Greeley	508.12	
296	Greene	886.03	1,973.10
297	Greenfield	4,121.66	1,798.64
298	Green Island		
299	Greenville	172.10	79.50
300	Grimes	4,684.45	153.48
301	Griswold	1,948.35	2,580.16
302	Grundy Center	1,849.72	2,441.44
303	Gruver	298.90	
304	Guernsey	246.43	6.73
305	Guthrie Center	2,135.61	1,036.32
306	Guttenberg	5,815.94	1,554.54
307	Halbur	2,439.59	395.00
308	Hamilton	133.60	

—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
714.54	3,450.43	3,073.25		489.50	9,534.09	247
64.34	1,028.05	1,224.04	2,120.63		5,347.38	248
	307.18		25.00	15.18	491.53	249
	340.16		100.00		1,383.50	250
					232.72	251
2.50	796.93		712.50		2,237.25	252
213.90	1,211.57	15,080.25	5,290.00	40.00	23,855.56	253
	849.08	10,822.80			13,087.53	254
	1,550.05	278.37	500.00	197.88	3,065.41	255
37.72	92.16	47.78	830.62		1,193.59	256
						257
24.70	180.37				473.29	258
318.30	1,430.69	11,201.62			16,252.67	259
	234.53	1,000.00			1,576.74	260
				207.29		261
8.67	984.70	1,518.41	3,338.26	44.00	7,679.31	262
10.00	9.77	172.09			695.84	263
33.95	2,532.56	1,894.13	1,294.52		8,167.43	264
2.50	461.73	40.50		27.30	710.59	265
5.00	911.29	1,513.16		48.20	4,111.27	266
1.00	1,771.65	864.46	1,630.00	28.85	6,260.34	267
1,097.98	3,036.51	4,259.97	8,369.76	710.61	20,721.35	268
						269
88.49	1,084.39	1,060.79	291.50		2,949.20	270
	477.11	119.70			801.67	271
2,068.83	2,611.90	3,523.59	5,525.14	806.20	17,468.16	272
72.94	528.11	787.26			1,840.80	273
	1,598.48				2,176.16	274
	2,656.38	4,442.42		44.52	8,467.06	275
76.40	1,056.23	2,250.80	3,466.25		9,933.19	276
167.60	6,731.42	3,312.13	3,432.41	162.36	16,074.03	277
470.94	1,437.62	16,601.30	11,259.55	782.03	33,487.92	278
61.50	1,440.23	3,121.61	1,625.00		7,814.75	279
20.00	390.30	180.39		80.71	1,138.59	280
	427.44	369.82	142.60	17.39	1,285.49	281
	1,584.07	18,515.44	9,466.25	8,555.94	53,221.15	282
3,793.29	3,762.70	3,570.20	1,664.43		14,981.20	283
	5.80				85.80	284
	367.44	22,984.56	210.00	800.00	25,760.74	285
1,103.11	1,754.59	14,727.64	15,377.94	1,601.01	36,903.45	286
248.80	1,830.61	1,280.05			4,331.96	287
3.00	705.97	60.67		.88	2,005.94	288
	1,193.72	57.10			1,516.22	289
	154.00	5,777.38	2,130.00		10,491.96	290
	767.43	54.44	315.00		1,436.15	291
71.79	1,292.29	759.59	2,496.25	988.88	7,042.14	292
	1,060.81	193.40			1,962.31	293
	327.59	1,018.43	1,300.00		2,917.04	294
	1,504.30	30.00			2,042.42	295
1,286.50	2,643.33	5,072.82	4,425.00	313.80	16,600.58	296
587.91	5,541.82	33,604.49	17,652.65	7,950.00	71,257.17	297
						298
6.18	164.31	47.99		29.50	499.58	299
224.02	1,623.06	7,422.60	938.75	17.50	15,063.86	300
468.31	3,112.21	3,823.88		1,500.00	13,432.91	301
692.59	9,111.02	14,658.58	1,225.00	1,486.52	31,464.87	302
	109.89	140.52			549.31	303
	506.77				759.93	304
597.40	3,437.45	9,175.50	7,604.00		23,986.28	305
680.18	5,823.37	51,927.02	7,080.00	51,769.26	124,650.31	306
	296.50	268.39			3,399.48	307
	100.10	82.95		10.90	327.55	308

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
309	Hancock	585.51	33.60
310	Hanlontown	232.20	86.30
311	Hansell	109.21	105.00
312	Harcourt	467.04	550.00
313	Hardy	215.78	82.72
314	Harper	159.56	
315	Harpers Ferry	218.64	28.85
316	Harris	609.66	223.60
317	Hartford	21.85	
318	Hartley	1,561.38	1,953.26
319	Hartwick	44.51	39.00
320	Harvey	278.91	11.22
321	Hastings	930.09	31.36
322	Havelock	1,098.78	293.09
323	Hawkeye	287.83	755.30
324	Hayesville	151.98	195.69
325	Hazelton	436.47	122.29
326	Hedrick	1,857.62	40.65
327	Henderson	115.62	181.81
328	Hepburn	10.10	
329	Hills	238.50	
330	Hillsboro	610.98	
331	Hinton	270.53	720.00
332	Holland	194.91	68.16
333	Holstein	4,037.41	1,861.73
334	Holy Cross—P. O. N. B. Vista	491.00	21.00
335	Hopeville—P. O. Murray		
336	Hopkinton	6,483.53	1,133.38
337	Hornick	463.69	222.60
338	Hospers	548.22	655.85
339	Hubbard	1,775.52	1,390.67
340	Hudson	912.87	537.29
341	Hull	2,356.85	2,337.19
342	Humeston	1,154.57	455.14
343	Hurstville	181.90	
344	Huxley	514.07	22.50
345	Imogene	330.18	49.62
346	Inwood	1,068.36	990.79
347	Ionia	159.71	100.00
348	Ireton	1,298.83	59.04
349	Irwin	853.86	165.55
350	Jackson Junction	149.60	
351	Jamaica	558.23	285.23
352	Janesville	312.04	154.63
353	Jesup	566.31	691.11
354	Jewell Jet.—P. O. Newell	1,313.89	1,098.95
355	Joice	222.32	293.45
356	Jolley	444.50	35.53
357	Kalona	774.28	728.96
358	Kamrar	104.83	155.00
359	Kanawha	1,176.07	1,676.65
360	Kellerton	533.52	516.71
361	Kelley	933.32	153.00
362	Kellogg	1,011.46	452.09
363	Kensett	805.96	430.34
364	Kent	106.12	
365	Keosauqua	759.75	256.10
366	Keota	1,094.46	965.15
367	Keswick	132.36	397.30
368	Keystone	527.78	977.67
369	Kimballton	438.76	152.18
370	Kingsley	1,452.02	1,816.98

—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
10.00	1,527.19			59.61	2,215.91	309
	813.23	101.00	749.38		1,982.17	310
70.38	277.50				562.09	311
10.00	831.68				1,858.72	312
10.00	455.02	25.00			788.52	313
	490.69			16.39	666.64	314
	837.23	2,200.00	136.00	131.79	3,552.57	315
33.02	351.95	973.50	1,848.75		4,040.48	316
1.00	365.03	14.70	573.75		976.33	317
526.60	4,881.38	32,167.23	6,950.75	601.76	48,642.36	318
	329.40			.51	413.42	319
1.00	335.81			28.47	655.41	320
	340.22	80.53	480.25	233.69	2,096.14	321
	1,067.36	3,812.19	675.00		6,946.42	322
90.72	2,557.92	2,595.47			6,287.24	323
	265.24	45.11		89.08	747.10	324
61.50	722.32	60.00			1,402.64	325
	1,127.16	831.60	1,030.31	4.00	4,891.34	326
	362.18		150.00	16.43	826.04	327
	201.56	5.99			217.65	328
	950.90				1,189.40	329
	453.23				1,064.21	330
	174.71	3,018.44		789.35	4,973.03	331
	612.22	52.04			927.33	332
20,596.43	3,274.93	10,615.90	2,202.50		42,588.90	333
	530.27	378.31			1,420.58	334
						335
	2,321.78	74,795.16	3,655.83	300.00	88,689.68	336
96.75	698.67	643.47	1,470.00	469.70	4,064.88	337
203.52	1,343.91	1,177.59	577.50	34.00	4,000.59	338
46.40	878.01	2,845.29	1,613.89	25.00	8,574.78	339
39.70	1,588.01	7,346.17	330.00	1,810.00	12,564.04	340
1,487.73	1,653.96	9,596.41	3,683.00	132.11	21,247.25	341
65.90	1,132.88	3,464.57	8,889.33	2,697.37	17,859.76	342
13.00	262.67				457.57	343
18.51	614.55	1,302.68	2,050.00	7.25	4,529.56	344
	375.37	3,567.23			4,322.40	345
415.01	2,565.04	2,273.75	2,912.25		10,225.20	346
13.20	612.76				885.67	347
5.00	2,261.36	1,852.21	2,236.13	12.50	7,725.07	348
		975.36	575.00		2,569.77	349
12.80	872.32				1,034.72	350
	589.99		665.00		2,098.45	351
	1,092.00	494.50	2,385.00		4,438.26	352
36.00	2,262.03	2,228.03		3.77	5,787.25	353
318.45	2,175.32	2,703.20	6,851.25		14,461.06	354
12.00	1,458.54	85.31	180.00	8.35	2,259.97	355
60.00	1,404.72			25.00	1,969.75	356
8.92	5,018.68	1,291.14	3,836.25	60.34	11,718.57	357
10.00	514.11	747.62			1,531.56	358
256.16	6,270.64	1,877.17	1,075.00	445.48	12,807.17	359
	310.03	29.77	1,990.00		3,380.03	360
28.00	415.00	2,243.87			3,773.19	361
	603.56	1,854.64			3,921.75	362
	516.54	709.71	985.00		3,447.55	363
	292.39		638.48		1,036.99	364
	1,734.45	1,815.07		800.00	5,365.37	365
444.70	1,793.59	3,090.23	6,799.48	2,601.17	16,788.78	366
	1,202.14	53.50			1,785.30	367
338.62	2,344.54	4,089.03	3,920.00		12,197.64	368
	615.83	6,302.41	2,854.04	14.59	10,377.81	369
851.68	2,268.07	4,521.72	1,687.50		12,597.97	370

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
371	Kinross	82.12	
372	Kirkman	472.81	68.53
373	Kirksville	569.52	
374	Kiron	276.43	210.98
375	Klemme	1,292.41	624.66
376	Knierim	229.48	180.00
377	Lacona	499.93	767.11
378	Ladora	455.82	1,928.38
379	Lakota	1,023.15	433.02
380	Lake Mills	2,127.60	1,812.72
381	Lake Park	1,024.60	931.30
382	Lake View	9,162.47	2,197.07
383	Lamoni	1,835.55	1,190.31
384	Lamont	355.30	567.03
385	Lamotte	758.63	324.91
386	Lanesboro	259.77	208.25
387	Lansing	26,742.44	1,878.26
388	La Porte City	1,243.75	2,775.81
389	Larchwood	1,602.50	85.67
390	Larrabee	689.83	
391	Latimer	526.94	240.00
392	Laurel	166.39	140.91
393	Laurens	1,529.39	1,310.50
394	Lawler	858.57	1,224.00
395	Lawton	606.00	176.00
396	Le Claire	1,260.62	573.26
397	Ledyard	540.99	2,994.10
398	Le Grand	227.94	12.84
399	Lehigh	969.52	791.92
400	Leighton	119.00	15.34
401	Leland	270.66	106.78
402	Lenox	918.30	1,390.90
403	Le Roy	148.16	16.94
404	Lester	385.77	2,136.17
405	Letts	2,087.81	269.50
406	Lewis	461.35	674.46
407	Libertyville	188.16	324.61
408	Lidderdale	228.13	300.45
409	Line Springs	314.36	790.00
410	Lincoln	292.73	35.00
411	Linden	1,258.92	60.00
412	Lineville	254.97	675.80
413	Linn Grove	925.51	472.75
414	Lisbon	713.54	891.31
415	Liscomb	174.00	232.02
416	Littleport	165.47	1,314.15
417	Little Rock	1,735.64	237.16
418	Little Sioux	249.26	34.70
419	Livermore	1,681.66	169.59
420	Lockridge	350.45	68.41
421	Logan	1,463.99	1,226.92
422	Lohrville	3,836.23	365.85
423	Lone Rock	488.19	
424	Lone Tree	1,580.71	644.25
425	Long Grove	362.56	67.15
426	Lorimer	652.61	449.32
427	Lost Nation	1,745.54	2,370.53
428	Lovilla	1,190.18	76.71
429	Lowden	443.52	629.99
430	Low Moor	259.47	11.05
431	Luana	211.15	43.50
432	Lucas	329.69	160.52

—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
	168.20		236.20		486.52	371
	122.40	1,201.91	830.00		2,695.65	372
	177.91		341.69		1,089.12	373
15.00	477.37	294.02			1,273.80	374
16.07	642.99	1,348.62	1,760.75		5,685.50	375
	449.49	123.94			982.91	376
30.00	1,440.49				2,737.53	377
	1,058.14	1,599.46	4,302.50	.75	9,345.05	378
37.68	980.08	664.40	987.50		4,125.83	379
23,240.51	5,155.50	17,998.39	17,543.96	4,494.39	72,373.07	380
567.22	5,758.00	19,148.57	2,017.72	577.60	30,025.02	381
136.99	5,488.93	22,472.42	600.00	2,037.50	42,095.38	382
350.96	5,121.59	10,078.48	3,388.75	120.00	22,085.64	383
	848.85	592.90			2,364.08	384
	1,392.91	410.92			2,887.37	385
51.27	1,036.03				1,555.32	386
551.56	3,557.79	4,944.99	2,650.00		40,325.04	387
10,553.53	3,356.18	21,395.88	110,801.01	909.48	151,035.64	388
	55.80	11,673.41	876.00		14,293.38	389
	338.00	11,471.50	215.28	148.28	12,862.89	390
	842.32	1,416.02		25.00	3,050.28	391
	355.87				663.17	392
27.80	4,723.35	8,931.60	1,049.00		17,571.64	393
	3,415.29	3,875.16			9,373.02	394
46.00	308.00	388.00	480.00	.62	2,004.62	395
	1,303.30		582.50		3,719.68	396
62.12	584.53	1,258.65			5,440.39	397
	889.05	2.40	110.00		1,243.23	398
440.35	369.35	7,520.94	1,825.50		11,917.58	399
	1,306.64			12.32	1,453.30	400
	364.98	120.42		75.00	937.84	401
136.77	3,053.80	18,258.31	6,786.25	573.54	31,117.87	402
9.75	121.28				296.13	403
15.00	991.79	740.43		25.00	4,294.16	404
	331.78	46.01			2,735.10	405
30.00	800.79	2,350.78	2,025.00	118.00	6,460.38	406
	1,324.58				1,837.35	407
	346.73		1,060.00	6.00	1,941.31	408
47,513.84	1,672.01	2,668.32	192.48	2,617.44	55,728.45	409
	793.09	344.14	1,270.00		2,734.96	410
	1,159.42	87.53			2,565.87	411
	1,012.47	198.04			2,141.28	412
	244.08	1,056.21	725.04		3,423.59	413
179.11	2,150.79	2,648.47	8,773.62	669.50	16,026.34	414
	1,514.03	101.77			2,021.82	415
	251.19			14.00	1,744.81	416
990.97	1,144.95	607.06		48.09	4,763.87	417
	447.27	3,088.56	751.25		4,571.04	418
119.06	1,313.33	8,626.21	600.00	37.50	12,547.35	419
	334.63			1.01	754.50	420
416.70	3,178.87	7,753.72	3,938.62		17,978.82	421
353.69	1,464.14	3,465.23	6,460.50	72.95	16,018.69	422
	163.80	1,057.78	1,180.00		2,889.77	423
	1,378.99	4,236.22		497.06	8,337.23	424
	445.71	1,598.57			2,473.99	425
55.35	573.23	108.87	1,888.54	28.42	3,756.34	426
781.15	3,016.40	705.83	1,300.00	1,350.00	11,269.45	427
	512.93	128.43			1,908.75	428
109.30	2,162.04	1,224.66	1,315.08		5,883.89	429
	937.17	728.77	780.00		2,716.46	430
	1,825.18		430.00	9.00	2,518.83	431
11.02	840.00	14.45		9.28	1,364.96	432

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
433	Luther.....	225.13	
434	Lu Verne.....	678.77	609.79
435	Luxemburg—P. O. N. Vienna.....	111.08	12.00
436	Luzerne.....	383.08	120.00
437	Lynnville.....	204.62	257.17
438	Lytton.....	479.75	633.95
439	Macedonia.....	365.64	9.00
440	Macksburg.....	88.50	
441	Magnolia.....	84.18	64.90
442	Malcolm.....	1,058.10	449.85
443	Mallard.....	895.16	394.71
444	Maloy.....		51.88
445	Malvern.....	786.66	909.49
446	Manilla.....	933.49	1,356.30
447	Manly.....	3,178.65	230.30
448	Manning.....	2,346.41	3,247.55
449	Manson.....	1,707.82	2,106.71
450	Mapleton.....	1,953.80	1,314.95
451	Marathon.....	1,993.12	
452	Marble Rock.....	1,223.44	354.74
453	Marcus.....	3,657.83	1,493.90
454	Marne.....	567.74	
455	Marquette.....	454.38	264.36
456	Martelle.....	526.40	146.16
457	Martinsburg.....	202.28	82.76
458	Martensdale.....	130.10	24.50
459	Marysville.....	22.40	
460	Masonville.....	143.80	135.16
461	Massena.....	935.16	69.83
462	Matlock.....	400.89	187.12
463	Maurice.....	362.73	82.81
464	Maxwell.....	1,345.69	1,578.98
465	Maynard.....	520.99	116.25
466	Maysville—P. O. Walcott.....	60.74	
467	McCallsburg.....	272.30	152.30
468	McCausland.....	193.11	49.50
469	McClelland.....	847.08	140.80
470	McGregor.....	867.31	10,050.48
471	McIntire.....	384.84	442.79
472	Mechanicsville.....	4,191.57	339.11
473	Mediapolis.....	927.65	218.32
474	Melbourne.....	669.29	611.55
475	Melcher.....	870.49	1,278.56
476	Melrose.....	8,719.39	
477	Melvin.....	460.25	461.03
478	Menlo.....	1,000.77	521.66
479	Meriden.....	809.23	
480	Merrill.....	786.31	1,808.01
481	Meservey.....	193.74	124.39
482	Middletown.....	172.42	47.18
483	Miles.....	368.56	203.80
484	Milford.....	4,517.59	1,577.31
485	Millersburg.....	87.74	247.35
486	Millerton.....	86.60	6.23
487	Milo.....	424.20	751.16
488	Milton.....	439.42	680.75
489	Minburn.....	165.88	245.24
490	Minden.....	2,375.14	1,868.86
491	Mingo.....	36.75	
492	Mitchell.....	28.95	7.47
493	Mitchellville.....	432.04	921.08
494	Modale.....	286.95	247.38

—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
8.62	179.52	658.19	590.98		1,653.82	433
	1,923.41	1,315.33			4,535.92	434
	302.80				425.88	435
	304.34	40.00			847.42	436
10.00	1,083.56				1,555.35	437
5.75	585.53	4,860.37	1,943.20	81.75	8,590.30	438
10.00	915.36	2,146.38	682.86		4,129.24	439
	241.40	40.00	30.00		399.90	440
	588.59	52.00			789.67	441
	518.90	1,370.54		234.29	3,631.68	442
60.00	1,615.37	1,020.80	400.00	331.95	4,717.99	443
	202.50				254.38	444
	2,949.17	3,682.31	4,378.32	1,247.74	13,953.69	445
265.03	1,425.27	21,408.43	3,601.67		28,990.19	446
	1,922.10	2,953.41			8,284.46	447
2,547.20	3,556.37	44,494.44	1,995.00		58,186.97	448
2,465.20	3,201.90	5,689.94	13,772.76	5,231.39	34,175.72	449
227.60	2,364.19	35,313.74	9,492.06	3,292.75	53,959.09	450
	1,341.84	10,791.51	165.42	1,000.00	15,291.89	451
	1,802.64	1,094.45			4,475.27	452
1,103.83	101,503.01	5,781.56	316.51	229.60	114,086.24	453
9.50	835.27	550.63	1,276.93	.13	3,240.20	454
89.99	1,261.95	1,234.34	4,952.37		8,257.39	455
	289.75	650.87	1,340.78		2,953.96	456
	298.36	20.80			604.20	457
61.74	254.01		25.00	16.80	512.15	458
6.00	125.74	11.09			165.23	459
	604.40			.94	884.30	460
235.95	1,139.42	1,695.46	1,641.25		5,717.07	461
42.35	333.27	100.57			1,064.20	462
2.00	379.94	1,065.91	2,250.39		4,143.78	463
	1,685.55	6,224.56	2,217.43	1,000.04	14,052.25	464
	961.27	1,010.52	575.00		3,184.03	465
	255.98	94.90			411.62	466
	531.75	149.10	180.00		1,285.45	467
	618.76				861.37	468
	336.97		943.75		2,268.60	469
1,124.67	3,147.90	3,643.15	5,938.98	509.40	25,281.89	470
	672.03				1,499.66	471
	901.81	2,103.84	3,295.60	800.00	11,631.93	472
31.10	7,428.24	3,165.05		14.53	11,784.89	473
50.60	1,799.41	4,940.26			8,071.11	474
	793.19	93.87	1,414.09		4,450.20	475
	451.15	540.84	358.00		10,069.38	476
1,991.20	542.52	120.00	1,262.50		4,837.50	477
17.11	750.76	3,170.48			5,460.78	478
		121.65			930.88	479
15.11	531.47	706.26	2,748.01	686.73	7,281.90	480
	691.02	289.03		187.52	1,485.70	481
	332.70				552.30	482
	3,538.07	1,190.96			5,301.39	483
*231.05	3,292.25	15,849.53	11,376.38	1,049.60	37,893.71	484
	914.63	159.84			1,409.56	485
4.75	291.22	14.25			403.05	486
	1,208.72	4,651.47		194.14	7,229.69	487
19.96	3,802.65	60.00	1,212.19	900.46	7,115.43	488
49.32	762.85	305.18			1,528.47	489
	415.98	970.50			5,630.48	490
5.00	804.41		432.50	2.87	1,281.53	491
	363.43	12.24			412.09	492
	1,138.90	3,185.93	2,700.00	379.00	8,756.95	493
51.35	785.19	518.67	1,321.25	5.00	3,215.79	494

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
495	Mondamin	403.17	513.82
496	Moneta	232.93	
497	Monmouth	210.91	75.00
498	Monona	1,332.65	2,610.49
499	Monroe	2,060.86	1,405.19
500	Montezuma	929.48	953.70
501	Montour	171.58	558.75
502	Montrose	308.55	141.00
503	Moorhead	802.00	184.50
504	Moorland	240.38	100.00
505	Moravia	424.67	450.27
506	Morley	121.00	
507	Morning Sun	1,339.65	1,040.35
508	Morrison	288.35	70.00
509	Moulton	831.90	681.12
510	Mt. Auburn	352.09	26.04
511	Mt. Ayr	3,637.87	1,883.85
512	Mt. Sterling	20.15	3.85
513	Mt. Union	33.75	62.63
514	Mt. Vernon	1,671.16	1,567.15
515	Moyille	878.06	1,357.82
516	Murray	991.01	511.50
517	Nashua	8,038.09	491.51
518	Nemaha	19.09	104.36
519	Neola	627.68	1,406.35
520	New Albin	453.99	971.97
521	Newell	3,104.78	977.78
522	Newhall	694.82	1,097.08
523	New Hartford	690.45	383.13
524	New Liberty	180.68	282.86
525	New London	1,292.82	1,674.68
526	New Market	732.41	582.78
527	New Providence	99.88	188.16
528	New Sharon	846.13	1,437.79
529	New Vienna	316.71	83.30
530	New Virginia	427.45	281.03
531	Nicholas	403.06	396.59
532	Nodaway	201.65	139.79
533	Nora Springs	974.22	1,898.05
534	Northboro	299.62	
535	North Buena Vista	481.18	26.00
536	North English	1,081.19	1,772.72
537	North Liberty	214.99	57.50
538	North Washington	139.22	151.97
539	Northwood	2,173.85	1,369.89
540	Norwalk	298.79	35.30
541	Norway	744.40	825.21
542	Numa	168.85	17.50
543	Oakland	997.82	1,475.75
544	Oakville	144.43	241.59
545	Ocheyedan	946.89	949.78
546	Odebolt	2,039.13	1,663.25
547	Ogden	1,818.88	3,170.52
548	Okoboji	735.53	431.89
549	Olds	330.74	13.00
550	Olin	376.06	101.51
551	Ollie	156.82	187.55
552	Oneida	46.33	10.00
553	Onslow	399.20	231.64
554	Orange City	3,157.48	1,635.27
555	Orchard	154.50	81.15
556	Orient	606.00	348.39

—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
	953.87	451.93	1,667.50		3,090.29	495
	326.82				559.75	496
	618.00	24.00			927.91	497
121.81	4,266.40	4,280.96	11,935.28	3,114.39	27,661.98	498
	3,873.65	2,629.92	2,940.00		12,909.62	499
164.68	2,858.62	4,598.04	5,448.55	376.58	15,329.65	500
	1,096.69				1,827.02	501
36.00	1,034.40	269.32			1,789.27	502
	2,409.87	1,742.33	2,200.00	8.23	7,346.93	503
	314.78			69.32	724.48	504
	981.61	577.30	210.00	6.00	2,649.85	505
	248.80				309.80	506
20.00	1,110.19	2,057.04	4,828.08	35.67	10,430.98	507
5.00	330.92				694.27	508
5.98	1,361.64	3,035.89	6,540.09	37.50	12,494.12	509
	941.52	74.25	125.00	150.00	1,668.90	510
113.92	3,464.82	11,405.12	5,278.75	752.83	25,937.16	511
8.00	289.35				321.35	512
	213.18			86.47	396.03	513
719.74	9,811.16	9,666.89	2,501.35		25,937.45	514
211.27	1,334.05	1,956.91	6,863.86		12,602.57	515
	1,016.04	317.39			2,835.94	516
	1,439.96	5,107.61	2,711.00	95.32	17,884.39	517
1,004.34	477.62			1,000.00	2,604.81	518
61.78	808.64	10,157.55	4,173.41	35.46	17,270.81	519
	1,818.23	853.37	2,244.50	28.65	6,470.71	520
501.37	11,397.33	7,309.96	1,570.00	695.07	25,646.29	521
6.40	844.41	386.51			3,029.22	522
25.00	1,282.55	424.04	1,689.81	471.12	4,966.10	523
	898.55				1,362.09	524
27.50	1,400.04	32,778.15	9,072.58	594.94	46,900.71	525
6.00	722.86	195.98	200.00	3.46	2,443.49	526
47.44	277.81		21.00	8.95	643.24	527
775.98	501.87	1,781.76	3,800.00	1,167.63	10,311.16	528
	957.37	348.20		25.93	1,731.51	529
	774.97	262.25			1,745.70	530
	714.62	234.83		126.90	1,876.00	531
	403.14		236.00		980.58	532
152.20	2,365.89	1,714.63	308.07	139.59	7,552.65	533
	458.46	24.00	625.00		1,407.08	534
	233.17				740.35	535
260.71	2,000.53	3,476.86	3,626.56		12,278.57	536
6.07	537.03	155.00		229.36	1,199.95	537
20.35	339.88				651.42	538
903.28	3,725.78	4,158.81	4,294.74	816.20	17,442.55	539
	452.96				787.05	540
19.50	4,275.31	1,520.53		808.64	8,193.59	541
	343.28			3.00	532.63	542
	2,443.08	3,419.23	3,770.32	498.37	12,604.57	543
11.00	636.17	19.94		.36	1,053.49	544
98.20	3,497.06	3,664.15			9,156.08	545
2,132.34	2,759.20	5,176.17	1,821.25	567.47	16,158.81	546
123.49	2,598.14	28,059.53	16,125.00	2,894.02	48,789.58	547
627.57	2,376.51			140.62	4,312.12	548
	517.78	14.32			675.84	549
527.41	2,186.18	2,612.49	2,007.50		7,811.75	550
20.89	922.49	42.75		29.95	1,360.45	551
	115.88				172.21	552
	462.19	957.53			2,050.56	553
959.54	3,193.76	22,585.48	13,885.00	1,840.42	47,256.95	554
	267.46		568.75	6.00	1,177.86	555
	1,275.26	5,189.87	120.00		7,539.52	556

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
557	Orleans—P. O. Spirit Lake	334.81	
558	Ossian	956.70	16.00
559	Osterdock	44.49	
560	Oto	1,021.90	32.51
561	Ottosen	339.15	93.46
562	Owasa	168.95	
563	Oxford	1,509.42	718.67
564	Oxford Junction	386.57	513.98
565	Oyens	938.01	265.14
566	Pacific Junction	1,086.58	163.84
567	Packwood	240.00	
568	Palmer	467.96	
569	Palo	139.66	30.00
570	Panama	216.45	335.00
571	Panora	4,715.52	1,416.28
572	Parkersburg	841.03	916.04
573	Parnell	171.42	451.90
574	Paton	558.80	415.63
575	Patterson	13.32	
576	Paullina	2,730.33	1,412.93
577	Peosta	85.60	
578	Persia	403.18	136.23
579	Peru	267.27	88.97
580	Peterson	1,206.16	3,028.99
581	Pierson	568.10	624.03
582	Pilot Mound	402.36	202.26
583	Pioneer	136.00	
584	Pisgah	198.09	324.99
585	Plainfield	289.37	380.52
586	Plain View—RFD, Walcott	78.08	
587	Plano	132.33	
588	Pleasanton	171.25	3.40
589	Pleasant Plain	55.38	
590	Pleasantville	1,142.67	806.06
591	Plover	534.78	120.37
592	Plymouth		
593	Pocahontas	2,021.80	1,626.84
594	Polk City	186.03	50.00
595	Pomeroy	1,325.70	1,485.50
596	Popejoy	679.16	337.77
597	Portsmouth	457.47	471.39
598	Postville	5,569.78	112.32
599	Prairieburg	248.54	1.50
600	Prairie City	824.46	1,657.14
601	Prescott	634.76	847.58
602	Preston	1,481.71	2,103.35
603	Pringhar	884.93	1,046.63
604	Princeton	249.37	177.50
605	Promise City	347.08	127.75
606	Protivin	221.53	
607	Pulaski	230.00	60.00
608	Quasqueton	269.01	352.38
609	Quimby	445.28	137.25
610	Radcliffe	1,265.73	615.42
611	Rake	524.12	301.36
612	Ralston	318.41	461.32
613	Randalia	168.35	39.63
614	Randolph	474.01	48.13
615	Rathbun	222.13	70.00
616	Readlyn	612.26	745.40
617	Reasnor	522.18	164.34
618	Redding	84.40	34.80

—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
250.00	789.88			177.96	1,552.65	557
2.00	1,330.91	4,654.63	3,354.24		10,314.48	558
	214.65			3.00	262.14	559
	153.39	554.41	692.50	3,541.17	5,995.88	560
	431.13	246.00		275.82	1,385.56	561
	375.66	67.23			611.84	562
26.50	3,363.96	747.16	1,042.50	11.50	7,509.71	563
17.40	2,509.08	1,823.22	1,563.75	62.30	6,876.30	564
	267.28			17.08	1,427.51	565
	449.26	149.77		13.28	1,862.73	566
	427.84				667.84	567
24.00	2,208.87	1,257.86	45.00	12.50	4,016.19	568
26.50	467.65				663.90	569
	694.45	382.65	187.13		1,815.68	570
498.45	1,901.05	14,720.20	2,021.18	3,200.00	28,472.68	571
669.35	2,217.09	4,419.58	5,062.20	1,529.19	15,654.48	572
14.00	286.05	232.48	435.00	34.30	1,625.15	573
72.70	694.61	8,695.08	925.00	35.05	11,396.87	574
1.00	157.76			5.00	177.08	575
27.18	3,358.21	14,200.88	1,540.00	495.15	23,764.68	576
	178.20				263.80	577
	1,543.16	2,003.10		159.75	4,245.42	578
36.00	544.16	98.04			1,034.44	579
5.40	2,057.73	2,471.79			8,770.07	580
411.43	498.71	1,428.65	1,315.00	45.00	4,890.92	581
6.00	83.15	2,330.00		33.94	3,057.71	582
2.50	229.97				368.47	583
	863.32	1,602.98	1,306.15		4,295.53	584
19.00	767.82	104.51		34.45	1,595.67	585
	84.97			25.00	188.05	586
	397.04		512.53		1,041.90	587
	329.49	35.85			539.99	588
	116.64				172.02	589
192.90	783.35	3,227.09	4,671.98		10,824.05	590
	257.39	698.39	738.46		2,349.39	591
						592
729.90	11,017.32	37,606.47	7,021.28	2,106.58	62,220.19	593
	394.42	78.21	83.00	700.00	1,491.66	594
323.39	1,592.70	2,253.13	8,000.00	5,315.54	20,295.96	595
92.82	365.48		360.00	3.60	1,838.83	596
21.70	721.04	929.02	175.00		2,775.62	597
7,149.41	2,473.99	10,386.45	1,536.25		27,228.20	598
	310.06	346.39		30.40	936.89	599
	1,542.09	843.39	25.16		4,892.24	600
	1,024.04			207.20	2,713.58	601
28.29	2,556.26	12,157.66	4,301.29	2,937.90	25,576.46	602
598.05	1,436.69	5,501.07	2,957.50	274.78	12,699.65	603
	1,508.04	52.91			1,987.82	604
	347.34				822.17	605
13.35	1,260.53	152.46			1,647.87	606
	762.75	100.00			1,152.75	607
	712.74	42.55		84.65	1,461.33	608
65.00	489.38	752.44	638.00	76.56	2,603.91	609
	781.48	3,205.79	1,149.22	1,100.00	8,117.64	610
	1,065.75	2,671.73	665.00	1,000.00	6,227.96	611
35.58	332.13				1,147.44	612
20.00	295.53				523.51	613
	1,072.31	4,968.51	651.00	818.00	8,031.96	614
18.60	130.84				441.57	615
	462.44	9,362.78	1,490.00	68.16	12,741.04	616
	33.95	185.64			906.11	617
1.59	288.36	35.26			444.41	618

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
619	Redfield	647.81	656.93
620	Re'nbeck	1,757.52	1,579.76
621	Rembrandt	354.73	977.69
622	Remsen	1,105.02	2,391.31
623	Renwick	738.83	808.86
624	Rhodes	546.09	148.28
625	Riceville	1,308.49	804.60
626	Richland	326.33	1,084.52
627	Ricketts	280.52	240.25
628	Ridgeway	650.99	204.10
629	Rinard	45.30	22.50
630	Ringsted	715.82	604.50
631	Rippey	448.60	237.76
632	Riverside	1,846.91	312.39
633	Riverside (Dubuque Co.)		
634	Riverton	293.61	473.58
635	Rools	119.05	31.20
636	Rock Falls	125.04	14.39
637	Rockford	518.40	1,533.59
638	Rock Valley	2,446.54	1,193.65
639	Rockwell	657.68	1,086.55
640	Rodman		
641	Rodney	218.88	11.00
642	Roland	1,247.35	616.11
643	Rolfe	615.24	1,546.81
644	Rome	135.26	
645	Rose Hill	203.47	111.33
646	Rossie	55.15	
647	Rowan	584.45	120.00
648	Rowley	612.14	313.82
649	Royal	1,024.62	2,043.31
650	Ruid	839.60	3,124.41
651	Runnells	252.42	243.42
652	Russell	439.73	519.78
653	Ruthven	538.68	949.87
654	Rutland	144.98	332.00
655	Ryan	192.09	262.54
656	St. Ansgar	1,960.50	992.00
657	St. Anthony	184.50	64.22
658	St. Charles	481.19	29.72
659	St. Lucas	78.48	12.00
660	St. Marys	26.69	59.00
661	St. Olaf	185.50	
662	St. Paul—RFD West Point	199.86	113.35
663	Sabula	4,086.21	
664	Sageville	937.24	
665	Salem	267.63	172.65
666	Salix	149.60	959.50
667	Sanborn	1,057.93	1,274.65
668	Sandyville—P. O. Milo	40.00	
669	Scarville	101.56	76.85
670	Schaller	1,908.41	177.30
671	Schleswig	1,282.86	807.98
672	Seranton	905.09	1,600.02
673	Searsboro	134.71	48.70
674	Sergeant Bluff	292.56	660.00
675	Shambaugh	144.24	265.77
676	Shannon City	194.70	
677	Sharpsburg	109.88	
678	Sheffield	2,244.52	1,360.84
679	Shelby	787.44	2,824.23
680	Sheldahl	127.19	

--EXPENDITURES—Continued

Total health depart- ment expenditures	Total street department expenditures	Total municipal indus- tries expenditures	Total bond expendi- tures	Total miscellaneous expenditures	Grand total of expenditures	Number
1,365.42	1,760.42	14,530.20	685.38		18,280.74	619
	3,870.74	5,554.27	9,470.00	2,010.97	25,608.68	620
	505.79	401.64	620.00	35.01	2,894.86	621
953.03	2,284.89	56,840.83	19,963.60	73,249.73	156,788.41	622
37.26	125.90	11,365.52	3,259.65	356.10	16,692.12	623
	2,449.85	522.71		26.00	3,692.93	624
244.58	2,962.01	1,906.75	678.52	1,346.19	9,251.14	625
10.00	2,349.67	341.45		12.12	4,124.09	626
8.60	451.57	579.33	1,109.95		2,670.22	627
	684.36	1,288.94	1,881.39		4,709.78	628
72.15	283.96	33.74			457.65	629
	1,210.61	1,529.09	3,882.50		7,942.52	630
16.50	457.32	3,549.62	2,238.25		6,948.05	631
200.51	1,122.92	873.52	3,511.68	141.67	8,009.60	632
						633
31.75	1,366.31	268.10		112.09	2,545.44	634
	1,345.87	10.00		161.00	1,667.12	635
	327.83				467.26	636
185.00	2,959.11	1,917.42	2,298.00	55.53	9,467.05	637
1,062.96	2,470.92	4,747.55	1,685.46		13,627.08	638
415.33	1,012.38	1,558.89	3,590.00		8,320.83	639
						640
2.50	468.00				700.38	641
336.64	1,135.28	15,898.75	2,906.47	4,716.29	26,856.80	642
99.26	30,766.84	3,217.80	4,627.53	116.61	40,990.09	643
	63.12				198.38	644
	510.28				825.08	645
	500.74				555.89	646
	679.36				1,383.81	647
	507.02				1,432.98	648
8.23	729.57	537.76	1,160.42	285.31	5,789.22	649
5.70	778.89	626.68	1,150.00	37.00	6,562.28	650
23.50	534.94				1,054.28	651
158.28	1,357.21	390.80		3.00	2,868.80	652
508.84	1,174.39	3,487.91	2,711.89		9,371.58	653
10.00	446.49	9.52			942.99	654
	1,059.72	951.18	190.00		2,655.53	655
110.43	2,180.64	2,709.17	2,075.98	162.50	10,191.22	656
	831.83				1,080.55	657
	925.80			2.06	1,438.79	658
	466.70				557.18	659
	196.00			6.00	287.60	660
	4,103.16				4,288.66	661
	1.50	28.23			342.94	662
	1,543.19	6,858.57			12,487.97	663
					937.24	664
	1,347.29	434.86	1,017.00	40.58	3,280.01	665
	504.59	306.24		11.91	1,931.84	666
396.18	3,644.17	5,732.61	6,646.46	1,177.91	19,929.91	667
	112.65				152.65	668
	374.46	19.00		3.00	574.87	669
225.10	2,150.09	2,707.02	960.00		8,127.92	670
227.53	2,018.23	2,910.12	5,450.00		12,696.72	671
259.68	1,514.58	2,821.12	2,377.59	956.00	10,433.90	672
11.00	275.80	35.88			506.09	673
	1,528.55	8,611.50	1,050.00		12,142.61	674
	490.37	10.41	.89	57.93	960.61	675
	548.71	68.10			811.51	676
	533.66		138.00	6.05	787.59	677
153.01	2,404.53	2,096.13	3,789.00	590.83	12,638.86	678
328.19	990.66	6,335.17	15,103.77	35.42	26,404.88	679
	662.21	77.23			866.63	680

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
681	Sherrill	130.50	
682	Shell Rock	1,018.40	672.62
683	Shellsburg	515.49	139.50
684	Sibley	1,677.39	5,309.21
685	Sidney	1,267.23	1,849.84
686	Silver City		
687	Sioux Center	8,107.12	1,381.41
688	Sioux Rapids	1,065.54	1,232.80
689	Slater	628.44	437.31
690	Sloan	335.48	721.21
691	Smithland	1,004.26	81.29
692	Soldier	302.02	333.05
693	Solon	752.95	731.38
694	Somers	237.97	100.00
695	South English	172.23	25.20
696	Spillville	129.31	549.98
697	Spirit Lake	9,496.17	3,721.10
698	Spragueville	154.05	175.00
699	Springbrook	109.08	37.40
700	Spring Hill	24.00	
701	Springville	589.28	958.15
702	Stacyville	724.88	545.00
703	Stanhope	822.35	185.50
704	Stanley	237.51	47.65
705	Stanton	2,058.77	797.40
706	Stanwood	587.01	771.36
707	State Center	2,629.62	1,494.68
708	Steamboat Rock	307.42	199.30
709	Stockport	236.37	168.30
710	Stockton	292.18	32.84
711	Story City	18,221.66	2,252.57
712	Stout	235.75	11.00
713	Stratford	1,071.51	167.87
714	Strawberry Point	917.76	1,194.06
715	Struble	208.28	116.00
716	Sully	1,141.21	138.25
717	Sumner	4,457.23	1,489.04
718	Superior	203.13	128.25
719	Sutherland	3,176.63	1,127.14
720	Swaledale	518.88	22.16
721	Swan	204.25	39.66
722	Swea City	724.83	516.49
723	Swisher	75.46	
724	Tabor	1,241.00	891.00
725	Templeton	627.07	484.53
726	Tennant	306.79	
727	Terrill	763.93	
728	Thayer	136.06	192.00
729	Thompson	478.34	718.00
730	Thor	598.18	201.03
731	Thornburg		
732	Thornton	951.23	261.00
733	Thurman	233.50	173.00
734	Tiffin	232.80	80.00
735	Tingley	187.60	81.92
736	Titonka	1,326.73	139.15
737	Toronto	236.82	
738	Traer	909.08	1,772.03
739	Treynor	487.25	186.62
740	Tripoli	938.20	1,795.52
741	Truesdale	108.31	15.09
742	Truro	228.28	233.46

—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
	230.47				360.97	681
2.00	11,301.46	2,183.96	91.68		15,270.12	682
15.00	1,804.19	1,928.91		3.50	4,406.59	683
3,776.94	3,964.42	106,053.86	2,930.00	10,290.31	134,002.13	684
27.27	2,871.66	5,858.32	612.50	119.78	12,606.60	685
						686
385.71	3,165.56	6,020.09	4,274.00	397.30	23,731.19	687
112.81	3,207.08	3,689.60	552.48	104.39	9,961.70	688
35.35	917.49	2,710.88		4.00	4,733.47	689
	850.25	2,626.95	2,549.33	493.15	7,576.37	690
	77.46	1,742.49	625.00		3,530.50	691
.50	5,690.30	918.26			7,244.13	692
13.00	2,008.29	3,850.32		2,812.50	10,168.44	693
34.50	419.18	23.95	100.00	37.50	953.10	694
	714.80	99.44		23.02	1,034.69	695
	1,647.84	340.00		.79	2,667.92	696
1,721.21	11,568.19	9,677.85	10,086.87	6,421.33	52,692.72	697
	249.37		231.50		809.92	698
	357.36	64.72			568.56	699
	18.59				42.59	700
46.05	1,749.86	161.38	841.67	126.42	4,472.81	701
177.10	1,090.66	1,223.27	1,139.50	37.50	4,937.91	702
165.25	795.17	10,946.16	1,235.00		14,149.43	703
5.00	232.21	11.05	7.50	3.50	544.42	704
	1,701.61	8,304.81	1,952.50	222.74	15,037.83	705
	1,387.24	1,984.67	2,755.00		7,485.28	706
91.48	2,175.96	25,881.35	1,320.76	50.00	33,643.85	707
49.00	1,588.35	215.67		350.00	2,709.74	708
25.00	892.61				1,322.28	709
	412.52				737.54	710
3,606.69	3,619.32	33,189.57	4,820.00	5,796.75	71,506.56	711
	418.07				664.82	712
21.40	913.04	12,515.65	1,655.00		16,344.47	713
413.61	892.39	11,870.92	4,338.00	3,167.46	22,794.20	714
	263.48				587.76	715
28.04	225.73	1,327.56	15.00	99.36	2,975.15	716
539.40	4,679.70	34,075.35	4,062.50	26,138.65	75,441.87	717
47.57	236.30	18.88	750.00		1,384.13	718
5,546.50	1,288.04	6,870.36	2,855.00	277.50	21,141.17	719
	303.61	24.00			868.65	720
14.00	610.56				868.47	721
154.67	3,003.64	5,059.89	3,895.00	19.89	13,374.41	722
	315.40				390.86	723
657.00	1,205.00	2,266.00	6,126.00		12,386.00	724
	624.88	852.73		58.00	2,647.21	725
	1,166.80	860.42	787.50		3,121.51	726
46.90	932.55	2,324.24	1,332.50	224.78	5,624.90	727
	125.00				453.06	728
131.23	250.63	2,199.12	1,141.80	21.20	4,940.41	729
19.60	493.83	45.35	240.50	38.50	1,636.99	730
	523.28				523.28	731
	633.73	275.23	218.73		2,339.92	732
	640.93	137.00			1,184.43	733
58.00	975.71			37.50	1,384.01	734
6.50	645.15	129.47			1,050.64	735
20.00	1,386.29	560.85	905.00	22.85	4,450.87	736
	818.72				1,055.54	737
170.90	3,332.17	60,745.86	6,300.99	17.50	73,248.53	738
	448.87		1,151.25		2,273.99	739
558.57	3,735.47	7,320.35		16.04	14,364.15	740
24.07	287.61		37.50		472.58	741
	1,429.58	221.00		40.50	2,152.82	742

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
743	Turin	185.27	48.00
744	Udell	133.75	
745	Underwood	470.53	265.62
746	Union	497.56	509.86
747	Unionville	122.10	
748	University Heights (P. O. Iowa City)	53.50	82.78
749	University Park	199.57	
750	Urbana		
751	Urbandale—RFD Des Moines	558.72	338.65
752	Ute	350.45	525.45
753	Vail	7,551.50	1,207.32
754	Valeria	40.84	
755	Van Horne	1,465.39	789.27
756	Van Meter	291.53	324.36
757	Van Wert	210.92	197.93
758	Varina	141.81	16.22
759	Victor	957.11	392.28
760	Vincent	239.92	91.96
761	Vining	100.75	149.33
762	Volga City	158.60	90.50
763	Wadena	161.04	289.38
764	Wahpeton	766.92	102.00
765	Walcott	642.82	361.53
766	Walker	367.22	125.15
767	Wallingford	239.30	87.52
768	Wall Lake	2,508.41	1,232.57
769	Walnut	1,758.56	1,560.22
770	Wapello	593.66	1,677.63
771	Washta	402.32	245.35
772	Waterville	54.68	202.76
773	Waucoma	408.98	89.46
774	Waukee	4,306.11	4,291.08
775	Wayland	832.00	14.57
776	Webb	1,734.88	
777	Webster	235.07	
778	Weldon	146.74	21.00
779	Wellman	1,345.17	1,311.54
780	Wellsburg	676.42	1,011.01
781	Welton	207.52	23.61
782	Wesley	593.23	379.05
783	West Bend	9,444.88	520.58
784	West Branch	7,385.57	240.55
785	West Burlington	1,491.10	470.85
786	West Chester	157.40	61.99
787	Westfield	488.12	373.32
788	Westgate	317.39	32.87
789	West Liberty	1,544.47	2,453.59
790	West Mitchell—P. O. Mitchell	20.57	
791	Westphalia	162.76	
792	West Okoboji—P. O. Milford	386.48	76.00
793	West Point	1,070.34	502.11
794	West Side	645.27	456.09
795	What Cheer	747.04	798.14
796	Wheatland	410.23	409.73
797	Whiting	1,610.94	201.18
798	Whittemore	903.24	405.49
799	Whitten	162.00	47.37
800	Willey—P. O. Carroll	45.34	
801	Williams	645.87	481.00
802	Williamsburg	11,554.45	1,308.39
803	Williamson	279.02	750.44
804	Wilton Junction	5,144.71	1,135.32

—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
3.25	480.58			34.00	747.85	743
	265.96			303.90	706.86	744
495.81	907.77	689.97	320.00		2,653.89	745
	1,035.77	1,485.06		119.10	4,143.76	746
91.00	456.69	54.23			633.02	747
20.20	322.52				549.80	748
	399.16	440.00			1,058.93	749
4.50	1,108.88	1,692.14	1,235.00	17.00	4,965.49	750
183.90	2,903.48	2,183.90	3,696.62	947.88	10,881.68	751
40.41	1,215.23	740.75	1,136.25	1.48	11,892.94	752
	62.04			97.82	200.70	753
420.73	832.31	1,643.79	3,748.35		8,899.84	754
	991.54	304.83			1,912.26	755
84.37	412.19	152.17			1,067.58	756
	635.08	163.84			957.55	757
619.91	6,389.96	1,812.01	254.17	2.04	10,427.48	758
	395.14	100.00			827.02	759
	934.94				1,185.02	760
	1,352.56	148.36		25.00	1,775.02	761
	676.14	39.74	9.70	105.79	1,281.79	762
30.00	361.80			175.00	1,435.72	763
100.50	2,833.45	4,441.81			8,440.11	764
72.62	2,174.72	1,028.36		490.75	4,258.82	765
	306.67	9.12		10.30	652.91	766
416.36	1,212.10	15,194.98	732.00	1,500.00	22,796.42	767
25.00	1,109.89	22,870.70	3,753.45	578.13	31,655.95	768
552.27	2,625.54	3,798.26	3,978.32	239.21	13,464.89	769
25.00	602.30	584.90	1,637.50	1,029.66	4,527.03	770
	1,031.64			16.51	1,305.59	771
	1,694.07	472.65			2,065.16	772
	704.08	648.36			9,949.63	773
28.22	2,353.32	184.06		540.00	3,952.17	774
	285.24	666.97			2,687.09	775
6.68	622.21	20.00			883.96	776
	405.21				572.95	777
52.45	2,236.10	4,483.09	1,917.77	19.97	11,366.09	778
86.60	3,209.31	1,753.00	925.06	726.35	8,387.75	779
	463.45				694.58	780
123.19	1,835.32	1,405.43	1,150.00	2.97	4,989.19	781
	800.00	16,164.80	5,218.21		32,148.47	782
961.97	1,955.66	3,912.98	2,965.64	750.00	18,172.37	783
986.52	1,109.25	2,738.36	3,477.29	72.00	10,345.37	784
20.00	936.63	28.60	20.00		1,227.62	785
	300.32	2,187.86	30.08	92.00	3,471.70	786
	387.74	289.29	650.00	3.88	1,681.17	787
444.29	1,500.49	53,140.22	10,510.00	11,889.97	81,483.03	788
	302.23				322.80	789
	295.48				458.24	790
107.42	946.88			72.33	1,589.11	791
5,447.36	574.20	7,091.50	1,304.50	5,379.23	21,369.24	792
	1,052.56	1,602.50	52.50		3,808.92	793
747.07	2,732.95	4,435.93	5,176.39	231.16	14,868.68	794
159.50	1,895.17	911.42			3,786.05	795
	595.05	9,852.66	3,797.90	149.71	16,207.44	796
59.50	887.13	8,470.90	8,030.54	37.50	18,704.30	797
	584.03	38.30	10.00	35.97	877.67	798
	70.95				116.29	799
134.56	1,507.10	2,077.45	2,451.50		7,297.48	800
23.80	2,565.14	9,154.34	8,281.75	4,157.33	37,045.20	801
9.50	864.28		20.00		1,923.24	802
100.52	1,350.61	20,152.40	502.92		28,395.48	803
						804

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures
805	Winfield.....	1,621.93	3,992.23
806	Winthrop.....	641.79	12.98
807	Wiota.....	576.14	60.00
808	Woden.....	211.05	272.77
809	Woodbine.....	2,365.29	1,776.56
810	Woodburn.....	204.65	74.72
811	Woodward.....	605.03	1,055.58
812	Woolstock.....	432.29	233.83
813	Worthington.....	380.63	538.83
814	Wyoming.....	780.16	1,786.81
815	Yale.....	254.93	126.00
816	Yetter.....	176.69	
817	Yorktown.....	268.48	30.21
818	Zearing.....	501.18	107.78
819	Zwingle.....	268.82	

—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
-----	1,831.59	3,971.32	6,641.60	-----	18,058.67	805
-----	827.01	8,193.48	-----	96.66	9,771.92	806
-----	208.39	5.64	610.00	-----	1,460.17	807
29.00	506.43	-----	1,050.00	3.07	2,072.32	808
10.60	1,406.97	4,683.01	4,004.64	492.09	14,739.16	809
-----	603.97	206.32	-----	-----	1,089.66	810
10.00	2,046.16	2,067.58	1,384.71	-----	7,169.06	811
-----	540.80	3,331.21	-----	-----	4,538.13	812
-----	623.40	-----	-----	-----	1,542.86	813
-----	8,793.30	1,803.02	3,494.19	-----	16,657.48	814
78.72	591.32	1,257.91	-----	-----	2,308.88	815
9.95	318.17	29.00	-----	-----	533.81	816
-----	441.91	43.86	-----	-----	784.46	817
1.11	716.30	2,671.63	3,922.17	478.25	8,398.42	818
186.75	577.17	-----	-----	43.56	1,076.30	819

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
	Grand Total.....	\$3,067,899.20	\$7,244,666.03	\$10,312,565.23
1	Ackley.....	23,255.59	102,384.96	125,640.55
2	Ackworth.....	784.48	430.98	1,215.46
3	Adair.....	3,393.72	13,246.21	16,639.93
4	Adel.....	12,511.44	28,812.27	41,323.71
5	Afton.....	5,109.58	27,300.46	32,410.04
6	Agency.....	883.95	7,241.84	8,125.79
7	Ainsworth.....	4,336.88	3,728.89	8,065.77
8	Akron.....	4,862.18	35,138.76	40,000.94
9	Albert City.....	7,022.75	10,265.68	17,288.43
10	Albion.....	877.62	3,102.03	3,979.65
11	Alburnett.....			
12	Alden.....	4,659.69	8,713.98	13,373.67
13	Alexander.....	2,861.51	1,637.44	4,498.95
14	Allerton.....	36,937.98	16,090.65	53,028.63
15	Allison.....	8,028.71	36,067.11	44,095.82
16	Alta.....	22,395.82	53,453.51	75,849.33
17	Alta Vista.....	6,012.01	21,077.57	27,089.58
18	Alton.....	6,406.06	11,714.06	18,120.12
19	Altoona.....	909.12	5,275.12	6,184.24
20	Alvord.....	1,299.61	3,061.10	4,360.71
21	Andover.....	394.00	418.78	812.78
22	Andrew.....	1,394.35	12,695.41	14,089.76
23	Anita.....	4,264.96	14,430.33	18,695.29
24	Ankeny.....	5,915.68	5,189.48	11,105.16
25	Anthony.....	8,066.15	17,175.49	25,241.64
26	Aplington.....	2,424.29	13,516.61	15,940.90
27	Arcadia.....	4,842.81	3,127.65	7,970.46
28	Archer.....	341.26	897.02	1,238.28
29	Aredale.....	1,188.91	723.49	1,912.40
30	Arion.....	1,878.91	1,206.82	3,085.73
31	Arispe.....	208.87	277.75	486.62
32	Arlington.....	4,133.26	6,648.44	10,781.70
33	Armstrong.....	9,066.62	10,786.74	19,853.36
34	Arnolds Park.....	1,736.19	16,240.07	17,976.26
35	Arthur.....	929.79	3,278.33	4,208.12
36	Ashton.....			
37	Ashbury—P. O. Dubuque, Ia.....	342.45	350.00	692.45
38	Aspinwall.....	764.17	436.22	1,200.39
39	Atalissa.....	281.39	1,007.18	1,278.57
40	Athelstan.....	22.63	171.52	194.15
41	Atkins.....	2,765.62	2,094.96	4,860.58
42	Auburn.....	2,676.37	10,355.00	13,031.37
43	Aurelia.....	2,833.32	15,706.78	18,540.10
44	Aurora.....	1,805.55	1,404.19	3,209.74
45	Avoca.....	5,678.54	45,390.80	51,069.34
46	Ayrshire.....	2,127.10	4,804.06	6,931.16
47	Badger.....	437.11	1,025.09	2,062.20
48	Bagley.....	4,005.04	3,779.43	7,784.47
49	Baldwin.....	234.85	1,659.03	1,893.88
50	Balltown.....			
51	Bancroft.....	1,754.90	31,136.57	32,891.47
52	Bankston.....	86.00	150.00	236.00
53	Barnes City.....	524.33	1,117.52	1,641.85
54	Barnum.....	1,523.06	869.66	2,392.72
55	Bassett.....	570.24	523.45	1,093.69
56	Batavia.....	850.15	2,447.35	3,297.50
57	Battle Creek.....	16,452.05	18,699.49	35,151.54
58	Baxter.....	14,733.64	6,704.54	21,438.18
59	Bayard.....	2,424.82	6,905.96	9,330.78
60	Beacon.....	1,518.32	661.26	2,179.58

OF CASH TRANSACTIONS

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
\$7,163,410.37	\$216,790.15	\$7,380,200.52	\$ 242,323.77	\$7,137,876.75	\$3,174,688.48	
91,795.09	2.75	91,797.84	2.75	91,795.09	33,845.46	1
314.33		314.33		314.33	901.13	2
12,748.23	4,546.04	17,294.27	2,391.74	14,902.53	1,737.40	3
28,807.88	1,252.54	30,060.42	313.71	29,746.71	11,577.00	4
20,249.81	1,952.22	22,202.03		22,202.03	10,208.01	5
8,105.59		8,105.59	166.00	7,939.59	186.20	6
3,472.26		3,472.26		3,472.26	4,593.51	7
29,233.79	1.00	29,234.79	615.18	28,619.61	11,381.33	8
14,799.75		14,799.75		14,799.75	2,488.68	9
4,048.50		4,048.50	184.32	3,864.18	115.47	10
						11
8,640.64	4,630.00	13,270.64	3,852.00	9,418.64	3,955.03	12
1,527.50		1,527.50		1,527.50	2,971.45	13
52,771.66		52,771.66		52,771.66	256.97	14
16,676.83	13.65	16,690.48	24.65	16,665.83	27,429.99	15
49,517.96	162.88	49,680.84	125.28	49,555.56	26,293.77	16
25,197.93		25,197.93		25,197.93	1,891.65	17
12,379.28	2,651.70	15,030.98	1,027.41	14,003.57	4,116.55	18
5,012.17		5,012.17		5,012.17	1,172.07	19
4,189.02		4,189.02		4,189.02	171.69	20
563.29		563.29		563.29	249.49	21
1,845.39		1,845.39	1.80	1,843.59	12,246.17	22
14,120.14	442.73	14,562.87	200.00	14,362.87	4,332.42	23
7,207.91		7,207.91		7,207.91	3,897.25	24
15,169.02	4.75	15,173.77	6.30	15,167.47	10,074.17	25
12,462.26	85.25	12,547.51	2.75	12,544.76	3,396.14	26
5,277.59		5,277.59		5,277.59	2,692.87	27
709.63		709.63		709.63	528.65	28
951.17		951.17		951.17	961.23	29
1,301.34		1,301.34		1,301.34	1,784.39	30
299.91		299.91		299.91	186.71	31
6,648.66		6,648.66		6,648.66	4,133.04	32
11,973.20		11,973.20	21.42	11,951.78	7,901.58	33
16,028.19		16,028.19		16,028.19	1,948.07	34
2,845.48	.50	2,845.98	.50	2,845.48	1,362.64	35
						36
52.55		52.55		52.55	639.90	37
433.91		433.91		433.91	766.48	38
905.13		905.13		905.13	473.44	39
95.73		95.73		95.73	98.42	40
2,247.69		2,247.69		2,247.69	2,612.89	41
11,295.98		11,295.98		11,295.98	1,735.39	42
13,381.00		13,381.00		13,381.00	5,159.10	43
1,033.96	19.50	1,053.46	33.22	1,020.24	2,189.50	44
44,130.28	1,000.25	45,130.53	.25	45,130.28	5,939.06	45
4,474.27	54.00	4,528.27	54.00	4,474.27	2,456.89	46
2,100.36		2,100.36	130.00	1,970.36	91.84	47
3,511.17		3,511.17		3,511.17	4,273.30	48
2,220.59		2,220.59	488.28	1,732.31	161.57	49
						50
30,254.62		30,334.62		30,334.62	2,556.85	51
100.00		100.00		100.00	136.00	52
1,352.51	2.75	1,355.26	30.29	1,324.97	316.88	53
818.03		818.03		818.03	1,574.69	54
876.04		876.04		876.04	217.65	55
2,335.13	507.70	2,842.83		2,842.83	454.67	56
20,686.90		20,686.90	13.51	20,673.39	14,478.15	57
9,803.18	258.21	10,061.39		10,061.39	11,376.79	58
6,373.68	29.93	6,403.61	30.13	6,373.48	2,957.30	59
1,692.33		1,692.33		1,692.33	487.25	60

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
61	Beaconsfield	419.99	432.22	852.21
62	Beaman	320.98	1,977.84	2,298.82
63	Beaver	194.78	1,150.05	1,344.83
64	Bellevue	7,000.23	72,117.58	79,117.81
65	Belmond	11,651.95	18,954.55	30,606.50
66	Bennett	4,571.60	5,139.62	9,711.31
67	Benton	128.99	425.48	554.47
68	Berkley	212.46	464.76	677.22
69	Bernard	1,611.03	783.03	2,394.06
70	Bertram—P. O. Cedar Rapids	258.57	320.07	578.64
71	Bevington	319.27	100.00	419.27
72	Birmingham	2,493.62	856.79	3,350.41
73	Blairsburg	6,636.02	7,985.29	14,621.31
74	Blairstown	3,017.91	7,323.06	10,340.97
75	Blakeburg	821.14	2,132.28	2,953.42
76	Blanchard	64.41	2,330.10	2,394.51
77	Blencoe	659.70	1,684.10	2,343.80
78	Blockton	2,916.29	2,409.47	5,325.76
79	Blue Grass	1,917.09	1,927.08	3,844.17
80	Bode	4,005.18	10,964.26	14,969.44
81	Bonaparte	337.89	5,512.11	5,850.00
82	Bondurant	3,929.36	6,419.46	10,348.82
83	Bouton			
84	Boxholm	2,725.97	1,447.44	4,173.41
85	Boyden	9,068.27	6,193.56	15,261.83
86	Braddyville	92.84	1,080.19	1,173.03
87	Bradgate	1,888.51	2,919.59	4,808.10
88	Brandon	5,826.45	7,160.50	12,986.95
89	Brayton	1,375.18	1,219.28	2,594.46
90	Breda	4,208.51	17,738.72	21,947.23
91	Bridgewater	488.62	1,461.54	1,950.16
92	Brighton	8,327.48	9,860.55	18,188.03
93	Bristow	1,671.25	3,255.58	4,926.83
94	Britt	13,298.41	39,446.58	52,744.99
95	Brooklyn	16,230.12	15,337.55	31,567.67
96	Brunsville	1,607.79	1,106.03	2,713.82
97	Buckeye	737.45	1,282.12	2,019.57
98	Buck Grove	2,409.55	315.33	2,724.88
99	Buffalo	4,325.58	7,900.62	12,226.20
100	Buffalo Center	3,446.93	9,612.55	13,059.48
101	Burt	9,261.21	16,900.76	26,161.97
102	Bussey	111.45	4,335.83	4,447.28
103	Calamus	1,015.42	6,287.32	7,302.74
104	Callender	2,136.74	6,320.91	8,457.65
105	Calmar	7,486.02	15,207.31	22,693.33
106	Calumet	992.38	1,887.65	2,880.03
107	Camanche	757.16	3,122.49	3,879.65
108	Cambridge	3,068.05	5,800.10	8,868.15
109	Cantril	82.74	1,397.50	1,480.24
110	Carbon	140.38	627.34	767.72
111	Carlisle	9,377.36	15,773.70	25,151.06
112	Carpenter	5,624.53	4,986.55	10,611.08
113	Carson	1,876.59	11,129.49	13,006.08
114	Cascade	17,871.55	16,544.48	34,416.03
115	Casey	3,582.58	5,200.36	8,782.94
116	Castalia	354.66	1,533.65	1,888.31
117	Castana	731.07	4,824.04	5,555.11
118	Castle Hill—RFD. Waterloo	822.72	895.93	1,718.65
119	Center Junction			
120	Center Point	156.44	5,368.01	5,524.45
121	Centralia	62.01	237.50	299.51
122	Central City	6,712.20	8,672.38	15,384.58

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
770.90		770.90		770.90	81.31	61
723.62	1,027.09	1,750.71	7.82	1,742.89	555.93	62
920.98		920.98		920.98	423.85	63
64,199.41	164.69	64,364.10	16.58	64,347.52	15,370.29	64
19,498.05	896.25	20,394.30	979.54	19,414.76	11,191.74	65
6,610.29		6,610.29		6,610.29	3,101.02	66
286.70		286.70		286.70	267.77	67
422.29		422.29		422.29	254.93	68
749.31		749.31		749.31	1,644.75	68
383.01		383.01		383.01	195.63	70
160.90		160.90		160.90	258.37	71
2,221.20		2,221.20	227.72	1,993.48	1,356.93	72
14,586.59		14,586.59		14,586.59	34.72	73
7,179.27	2,380.97	9,560.24	2,427.24	7,133.00	3,207.97	74
1,988.67		1,988.67		1,988.67	964.75	75
1,965.39	715.69	2,681.08	521.79	2,159.29	235.22	76
1,664.60		1,664.60		1,664.60	679.20	77
3,334.90		3,334.90		3,334.90	1,990.86	78
1,685.32		1,685.32		1,685.32	2,158.85	79
12,821.54		12,821.54	3.00	12,818.54	2,150.90	80
5,302.56	62.70	5,365.26		5,365.26	484.74	81
6,940.26	10.00	6,950.26	10.00	6,940.26	3,408.56	82
1,811.76	22.44	1,834.20		1,834.20	2,339.21	83
10,443.58		10,443.58	488.73	9,954.85	5,306.98	84
890.33		890.33		890.33	282.70	85
2,965.50	90.56	3,056.06	97.89	2,958.17	1,849.93	86
7,094.03		7,094.03		7,094.03	5,892.92	87
1,432.37		1,432.37		1,432.37	1,162.09	88
20,076.79		20,076.79		20,076.79	1,870.44	89
1,527.17		1,527.17		1,527.17	422.99	90
10,799.56	241.36	11,040.92	24.87	11,016.05	7,171.98	91
2,985.03	3.69	2,988.72	6.99	2,981.73	1,945.10	92
37,879.66	1,698.71	39,578.37	2,847.37	36,731.00	16,013.99	93
14,341.77	3,345.38	17,687.15	3,254.42	14,432.73	17,134.94	94
942.51		942.51		942.51	1,771.31	95
1,436.00	170.02	1,606.02	37.00	1,569.02	450.55	96
297.45		297.45		297.45	2,427.43	97
7,842.66		7,842.66	2.19	7,840.47	4,385.73	98
13,062.04	1,191.14	14,253.18	4,144.95	10,108.23	2,951.25	99
15,912.24		15,912.24		15,912.24	10,249.73	100
3,361.98	734.20	4,096.18	172.55	3,923.63	523.65	101
6,537.27	2,500.00	9,037.27	2,500.00	6,537.27	765.47	102
8,793.34		8,793.34	3,077.79	5,715.55	2,742.10	103
17,712.87	801.52	18,514.39	1,145.89	17,368.50	5,324.83	104
2,079.29	150.56	2,229.85		2,229.85	650.18	105
3,664.12		3,664.12		3,664.12	215.53	106
6,141.92	52.23	6,194.15	52.23	6,141.92	2,726.23	107
950.43		950.43		950.43	529.81	108
694.78		694.78		694.78	72.94	109
14,918.06		14,918.06		14,918.06	10,233.00	110
4,127.07		4,127.07		4,127.07	6,484.01	111
12,913.34	364.41	13,277.75	3,167.33	10,110.42	2,895.66	112
17,763.61	1.20	17,764.81	51.53	17,713.28	16,702.75	113
9,270.42		9,270.42	774.03	8,496.39	286.55	114
2,218.54		2,218.54	538.03	1,680.51	207.80	115
5,319.77		5,319.77		5,319.77	235.34	116
755.20		755.20		755.20	963.45	117
5,285.93	2.50	5,288.43		5,288.43	236.02	118
289.90		289.90		289.90	9.61	119
11,877.37	20.55	11,897.92	1,170.50	10,727.42	4,657.16	120

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Town	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
123	Charlotte	1,703.39	3,462.69	5,166.08
124	Charter Oak	9,348.57	19,211.01	28,559.58
125	Chatsworth	845.68	759.83	1,605.51
126	Chelsea	3,139.98	3,822.13	6,962.11
127	Chester	728.92	1,817.21	2,546.13
128	Chillicothe	653.99	589.90	1,243.89
129	Churdan	6,432.69	7,089.86	13,522.55
130	Cincinnati	425.93	2,115.40	2,541.33
131	Clare	795.00	867.70	1,662.70
132	Clarence	6,477.65	9,176.67	15,654.32
133	Clarksville	15,798.93	15,382.29	31,181.22
134	Clayton	1,079.62	677.10	1,756.72
135	Clearfield	4,081.50	3,993.08	8,074.58
136	Cleghorn	918.51	3,234.68	4,153.19
137	Clemmons	1,063.65	961.56	2,025.21
138	Clermont	5,884.05	10,847.72	16,731.77
139	Clio	14.53	613.48	628.01
140	Clover Hills—P. O. W. Des Moines	397.88	556.50	954.38
141	Clutier	7,758.06	2,672.71	10,430.77
142	Coburg	742.63	609.19	1,351.82
143	Coggon	1,465.99	31,993.28	33,459.27
144	Coin	2,954.77	4,676.85	7,631.62
145	Colesburg	4.58	2,126.00	2,130.58
146	College Springs	1,443.60	2,144.97	3,588.57
147	Collins	2,647.04	4,760.65	7,407.69
148	Colo	4,014.67	6,993.77	11,008.44
149	Columbus City			
150	Columbus Junction	5,268.28	10,124.45	15,392.73
151	Colwell	713.03	815.31	1,528.34
152	Conesville			
153	Conrad	1,447.79	7,266.13	8,713.92
154	Conway	1,629.32	1,687.63	3,316.95
155	Coon Rapids	10,195.07	58,811.12	69,006.19
156	Coppock	.27	120.71	120.98
157	Coralville—P. O. Iowa City	753.72	4,349.89	5,103.61
158	Correctionville	5,668.35	10,381.57	16,049.92
159	Corwith	10,372.31	13,158.84	23,531.15
160	Corydon	6,093.67	29,783.02	35,876.69
161	Cotter	141.12	205.85	346.97
162	Coulter	2,653.45	3,928.79	6,582.24
163	Craig	1,837.83	2,106.65	3,944.48
164	Crawfordsville	3,000.74	3,646.31	6,647.05
165	Cromwell	406.79	641.43	1,048.22
166	Crystal Lake	1,330.88	1,070.02	2,400.90
167	Cumberland	1,014.39	4,967.20	5,981.59
168	Cumming	1,214.52	568.28	1,782.80
169	Curlew	4,541.87	1,140.83	5,682.70
170	Cushing	3,351.45	1,840.46	5,191.91
171	Cylinder	134.17	5,638.55	5,772.72
172	Dakota City	2,666.10	6,781.07	9,447.17
173	Dallas	424.26	1,539.82	1,964.08
174	Dallas Center	2,624.17	30,755.06	33,379.23
175	Dana	652.53	679.49	1,332.02
176	Danbury	8,684.00	16,193.96	24,877.96
177	Danville	3,280.44	6,181.77	9,462.21
178	Davis City	2,057.26	6,935.61	8,992.87
179	Dawson	346.26	7,452.66	7,798.92
180	Dayton	10,778.11	57,861.67	68,639.78
181	Decatur City	83.07	694.78	777.85
182	Dedham	1,235.75	2,696.73	3,932.48
183	Deep River	5,056.04	3,619.24	8,675.28
184	Defiance	2,252.80	2,090.15	4,342.95

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
3,510.65		3,510.65		3,510.65	1,655.43	123
17,633.29		17,633.29		17,633.29	10,926.29	124
647.29		647.29		647.29	958.22	125
3,342.85		3,342.85	10.00	3,332.85	3,629.26	126
2,275.12		2,275.12		2,275.12	271.01	127
845.95		845.95		845.95	397.94	128
8,468.07	2,953.67	11,421.74		11,421.74	2,100.81	129
1,398.41	633.02	2,031.43	393.02	1,638.41	902.92	130
782.26		782.26		782.26	880.44	131
12,846.15		12,846.15		12,846.15	2,808.17	132
18,759.79	727.47	19,487.26	857.61	18,629.65	12,551.57	133
597.25		597.25		597.25	1,159.47	134
4,104.94		4,104.94		4,104.94	3,969.64	135
3,692.79	12.50	3,705.29	12.50	3,692.79	460.40	136
1,672.90	26.46	1,699.36		1,699.36	325.85	137
9,846.56	2.73	9,849.29	10.13	9,839.16	7,392.61	138
450.63		450.63		450.63	177.38	139
402.12		402.12		402.12	552.26	140
2,660.06		2,660.06	350.00	2,310.06	8,120.71	141
564.98		564.98		564.98	786.84	142
29,866.31	126.34	29,992.65	551.04	29,441.61	4,017.66	143
5,405.97	279.85	5,685.82	866.16	4,819.66	2,811.96	144
1,692.77		1,692.77		1,692.77	437.81	145
1,775.99		1,775.99		1,775.99	1,812.58	146
6,415.64	842.97	7,258.61	987.79	6,270.82	1,136.87	147
6,424.17		6,424.17		6,424.17	4,584.27	148
10,494.82	214.44	10,709.26	120.69	10,588.57	4,804.16	149
996.63		996.63		996.63	531.71	150
6,742.78		6,742.78	1.47	6,741.31	1,972.61	151
1,902.57		1,902.57		1,902.57	1,414.38	152
52,046.36	3,931.60	55,977.96	21.86	55,956.10	13,050.09	153
107.00		107.00		107.00	13.98	154
4,292.62		4,292.62		4,292.62	810.99	155
11,865.65		11,865.65		11,865.65	4,184.27	156
14,406.67		14,406.67		14,406.67	9,124.48	157
28,677.17	9,964.17	38,641.34	7,979.59	30,661.75	5,214.94	158
192.15	12.24	204.39		204.39	142.58	159
3,398.76	44.99	3,443.75		3,443.75	3,138.49	160
2,873.44		2,873.44		2,873.44	1,071.04	161
3,540.21	50.00	3,590.21		3,590.21	3,056.84	162
574.05		574.05		574.05	474.17	163
899.62		899.62		899.62	1,501.28	164
4,070.34	1,271.42	5,341.76	268.27	5,073.49	908.10	165
444.02		444.02		444.02	1,338.78	166
788.32	1.00	789.32		789.32	4,893.38	167
2,475.97		2,475.97		2,475.97	2,715.94	168
5,509.95	2,655.00	8,164.95	2,394.36	5,770.59	2.13	169
6,455.43		6,455.43		6,455.43	2,991.74	170
1,693.55		1,693.55		1,693.55	270.53	171
27,010.97	49.00	27,059.97	32.89	27,027.08	6,352.15	172
585.84		585.84		585.84	746.18	173
15,995.28	255.16	16,250.44	19.82	16,230.62	8,647.34	174
6,505.81		6,505.81		6,505.81	2,956.40	175
7,167.21		7,167.21	118.11	7,049.10	1,943.77	176
2,253.22		2,253.22	228.00	2,025.22	5,773.70	177
30,291.48	5.00	30,296.48		30,296.48	38,343.30	178
581.31		581.31		581.31	196.54	179
2,882.23		2,882.23		2,882.23	1,050.25	180
5,651.54		5,651.54		5,651.54	3,023.74	181
2,023.06		2,023.06		2,023.06	2,319.89	182
						183
						184

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
185	Delaware	152.41	744.49	896.90
186	Delhi	662.09	1,609.52	2,271.61
187	Delmar	3,296.27	8,769.73	12,066.00
188	Deloit	2,330.04	2,791.57	5,121.61
189	Delphos	56.73	102.84	159.57
190	Delta	1,886.00	2,424.53	4,310.53
191	Denver	5,329.08	12,700.41	18,029.49
192	Derby	909.78	1,286.08	2,195.86
193	De Soto	1,144.22	871.88	2,016.10
194	Dexter	10,582.29	12,788.61	23,370.90
195	Diagonal	2,378.29	6,254.89	8,633.18
196	Dickens	2,179.31	628.16	2,807.47
197	Dike	7,728.11	14,449.48	22,177.59
198	Dixon	2,025.84	3,104.35	5,130.19
199	Dolliver	926.46	1,624.66	2,551.12
200	Donahue	1,044.69	2,908.29	3,952.98
201	Donnan	858.49	295.56	1,154.05
202	Donnellson	2,845.48	8,133.37	10,978.85
203	Doon	490.43	5,928.42	6,427.85
204	Dougherty	1,128.41	986.41	2,114.82
205	Dow City	7,321.25	6,818.92	14,140.17
206	Dows	1,097.08	9,458.77	10,555.85
207	Drakesville	437.14	539.69	976.83
208	Dumont	2,355.09	7,598.05	9,953.14
209	Duncombe			
210	Dundee	643.73	995.01	1,638.74
211	Duckerton	1,116.85	7,203.98	8,320.83
212	Dunlap	3,063.18	18,107.48	21,170.66
213	Durant	6,259.86	11,273.29	17,533.15
214	Durango	279.30	300.00	579.30
215	Dysart	7,609.67	25,485.53	33,095.20
216	Earlham	7,915.78	12,286.08	20,201.86
217	Earling	2,918.11	3,838.57	6,756.68
218	Earlville	5,794.53	14,191.75	19,986.28
219	Early	2,775.20	6,487.45	9,262.65
220	Eddyville	2,890.92	8,749.64	11,640.57
221	Edgewood	819.53	8,679.40	9,498.93
222	Elberon	3,550.36	2,619.81	6,170.17
223	Eldridge	3,670.01	7,272.94	10,942.95
224	Elgin	5,495.17	8,494.06	13,989.23
225	Elkader	3,148.12	29,224.94	32,373.06
226	Elkhart	1,493.79	3,093.80	4,587.59
227	Elk Horn	669.70	3,184.77	3,854.47
228	Elkport	441.06	747.83	1,188.89
229	Elliott	4,574.58	4,035.02	8,609.60
230	Ellston	979.37	895.95	1,875.32
231	Ellsworth	2,798.47	8,546.72	11,345.19
232	Elma	4.46	5,431.26	5,435.72
233	Ely	138.83	1,035.72	1,174.55
234	Emerson	4,102.24	9,660.69	13,762.93
235	Epworth	123.05	3,644.64	3,767.69
236	Essex	5,543.83	10,769.36	16,313.19
237	Everly	8,305.85	5,193.48	13,499.33
238	Exira	5,468.57	13,895.32	19,363.89
239	Exline	525.79	1,228.07	1,753.86
240	Fairbank	5,327.22	11,900.50	17,227.72
241	Fairfax	11.20	1,043.98	1,055.18
242	Farley	1,090.35	6,342.93	7,433.28
243	Farmersburg	1,544.17	15,468.98	17,013.15
244	Farmington	1,839.29	7,253.11	9,092.40
245	Farnhamville	2,971.77	11,762.36	14,734.13
246	Farragut	3,460.96	6,453.43	9,914.39

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
870.45		870.45		870.45	26.45	185
1,744.98		1,744.98		1,744.98	526.63	186
5,828.36		5,828.36		5,828.36	6,237.04	187
2,348.78		2,348.78		2,348.78	2,772.83	188
2,124.10	300.00	2,424.10	300.00	2,124.10	159.57	189
14,531.47		14,531.47		14,531.47	2,186.43	190
767.66		767.66		767.66	3,498.02	191
1,069.37		1,069.37		1,069.37	1,428.20	192
13,299.88		13,299.88		13,299.88	946.73	193
5,930.05	305.22	6,235.27	367.70	5,867.57	10,071.02	194
1,150.65		1,150.65		1,150.65	2,765.61	195
15,619.76	26.05	15,645.81		15,645.81	1,656.82	196
4,146.38	.58	4,146.96		4,146.96	6,531.78	197
949.24		949.24		949.24	983.23	198
2,804.49		2,804.49	145.32	803.92	1,747.20	199
223.26	122.88	346.14		2,804.49	1,148.49	200
7,613.02		7,613.02	115.35	230.79	923.26	201
5,557.81	763.89	6,321.70		7,613.02	3,365.83	202
869.68		869.68	529.76	5,791.94	635.91	203
10,671.34	2,135.60	12,806.94	2,500.00	869.68	1,245.14	204
8,743.67	5.40	8,749.07	127.40	10,306.94	3,833.23	205
563.05		563.05		8,621.67	1,934.18	206
7,738.65		7,738.65		563.05	413.78	207
				7,738.65	2,214.49	208
824.19		824.19		824.19	814.55	209
5,193.28		5,193.28		5,193.28	3,127.55	210
15,867.94	4,333.19	20,201.13	3,311.73	16,889.40	4,281.26	211
11,376.49		11,376.49		11,376.49	6,156.66	212
325.77		325.77		325.77	253.53	213
22,437.04	3.66	22,440.70		22,440.70	10,654.50	214
15,291.65	16.45	15,308.10	8.25	15,299.85	4,902.01	215
4,433.22		4,433.22		4,433.22	2,323.46	216
17,504.73	9.97	17,514.70	79.41	17,435.29	2,550.99	217
6,782.58	240.60	7,023.18	240.60	6,782.58	2,480.07	218
8,246.64	1,241.86	9,488.50	223.52	9,264.98	2,375.59	219
7,059.83		7,059.83		7,059.83	2,439.10	220
3,068.63		3,068.63		3,068.63	3,101.54	221
6,498.39		6,498.39		6,498.39	4,444.56	222
11,529.16	4.17	11,533.33	1.25	11,532.08	2,457.15	223
30,066.40	4,922.62	34,989.02	6,309.24	28,679.78	3,693.28	224
2,857.50		2,857.50	151.68	2,705.82	1,881.77	225
3,225.05	313.42	3,538.47	45.00	3,493.47	361.00	226
853.85		853.85		853.85	335.04	227
4,145.36		4,145.36		4,145.36	4,464.24	228
1,133.55		1,133.55		1,133.55	741.77	229
8,410.26	1.00	8,411.26		8,411.26	2,933.93	230
6,280.28		6,280.28	1,000.00	5,280.28	155.44	231
828.05		828.05		828.05	346.50	232
11,517.38	1,070.05	12,587.43	1,298.53	11,288.90	2,474.03	233
2,928.94		2,928.94		2,928.94	838.75	234
11,080.84	15.28	11,096.12		11,096.12	5,217.07	235
6,062.79		6,062.79		6,062.79	7,436.54	236
13,836.76		13,836.76		13,836.76	5,527.13	237
907.01	15.00	922.01		922.01	831.85	238
10,490.06	9.77	10,499.83		10,499.83	6,727.89	239
806.40		806.40		806.40	248.78	240
5,632.43	3,500.00	9,132.43	3,500.00	5,632.43	1,800.85	241
16,262.42	1.00	16,263.42	1.00	16,262.42	750.73	242
6,689.52	113.48	6,803.00	113.48	6,689.52	2,402.88	243
9,259.95		9,259.95		9,259.95	5,474.18	244
5,660.33		5,660.33	220.00	5,440.33	4,474.06	245

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
247	Fayette	5,463.16	6,698.64	12,161.80
248	Fenton	2,759.51	5,055.26	7,814.77
249	Ferguson	150.42	685.73	836.15
250	Fertile	297.46	1,214.14	1,511.60
251	Floris	290.22	186.52	476.74
252	Floyd	2,263.88	2,249.86	4,513.74
253	Fonda	10,782.81	32,219.81	43,002.62
254	Fontanelle	7,109.16	15,972.49	23,081.65
255	Fort Atkinson	1,318.31	2,242.97	3,561.28
256	Fostoria	8,294.34	595.92	8,890.26
257	Franklin—P. O. Donnellson			
258	Fraser	1.53	536.09	537.62
259	Fredericksburg	6,916.05	18,103.14	25,019.19
260	Frederika	441.34	1,862.94	2,304.28
261	Fredonia—P. O. Columbus Jet.			
262	Fremont	4,070.08	18,792.38	22,862.46
263	Galt	865.18	839.87	1,705.05
264	Galva	5,421.15	8,197.09	13,628.24
265	Garber	401.26	927.02	1,328.28
266	Garden Grove	3,692.58	2,718.36	6,410.94
267	Garnaville	2,725.08	5,157.53	7,882.61
268	Garner	22,081.58	18,706.21	41,387.79
269	Garrison			
270	Garwin	3,260.95	3,837.99	7,098.94
271	Geneva	2,456.99	990.36	3,447.35
272	George	4,781.55	16,357.23	21,138.78
273	Gilbert	688.90	2,594.89	3,283.79
274	Gilbertville	2,106.72	1,684.72	3,791.44
275	Gilman	3,283.31	6,941.85	10,225.16
276	Gilmore City	4,769.82	11,523.72	16,293.54
277	Gladbrook	7,339.95	14,435.47	21,775.42
278	Glidden	15,374.87	37,438.64	52,813.51
279	Goldfield	4,715.04	5,559.09	10,274.13
280	Goodell	2,224.67	1,533.91	3,758.58
281	Gooselake	1,975.66	1,767.62	3,743.28
282	Gowrie	21,169.75	47,613.45	68,783.20
283	Graettinger	378.45	16,494.77	16,873.22
284	Graf	187.56	100.00	287.56
285	Grafton	18,634.60	11,306.81	29,941.41
286	Grand Junction	17,797.14	30,471.14	48,268.28
287	Grand Mound	1,725.30	4,955.62	6,680.92
288	Grand River	980.47	1,535.41	2,515.88
289	Grandview	667.67	1,123.22	1,790.89
290	Granger	7,076.56	9,295.44	16,372.00
291	Grant	804.08	1,347.27	2,151.35
292	Granville	5,983.12	6,512.98	12,496.10
293	Gravity	1,097.44	2,274.66	3,372.10
294	Gray	3,442.18	2,768.62	6,210.80
295	Greeley	1,258.90	1,730.81	2,989.71
296	Greene	6,902.21	17,921.21	24,823.42
297	Greenfield	27,521.31	79,932.20	107,453.51
298	Green Island			
299	Greenville	398.06	481.34	879.40
300	Grimes	4,614.15	11,091.17	15,705.32
301	Griswold	10,171.89	13,227.30	23,399.19
302	Grundy Center	14,826.90	25,275.53	40,102.43
303	Gruver	195.00	531.69	726.69
304	Guernsey	1,253.88	602.93	1,856.81
305	Guthrie Center	8,278.14	26,235.93	34,514.07
306	Guttenberg	30,144.35	136,648.73	166,793.08
307	Halbur	2,241.86	2,705.08	4,946.94
308	Hamilton	388.71	403.20	791.91

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
9,534.09	38.83	9,572.92	355.90	9,217.02	2,944.78	247
5,247.38		5,347.38		5,347.38	2,467.39	248
491.53		491.53	.30	491.23	344.92	249
1,383.50		1,383.50		1,383.50	128.10	250
232.72		232.72		232.72	244.02	251
2,237.25		2,237.25	1.00	2,236.25	2,277.49	252
23,855.56	60.00	23,915.56		23,915.56	19,087.06	253
13,087.53	5.25	13,092.78	10.67	13,082.11	9,999.54	254
3,065.41		3,065.41		3,065.41	495.87	255
1,193.59	7.00	1,200.59		1,200.59	7,689.67	256
473.29		473.29		473.29	64.33	257
16,252.67	14.00	16,267.57	5.26	16,262.31	8,756.88	258
1,576.74		1,576.74		1,576.74	727.54	259
7,679.31		7,679.31		7,679.31	15,183.15	260
695.84		695.84		695.84	1,013.21	261
8,167.43		8,167.43	45.40	8,122.03	5,506.21	262
710.59		710.59		710.59	617.69	263
4,111.27	11.15	4,122.42	33.93	4,088.49	2,322.45	264
6,260.34		6,260.34		6,260.34	1,622.27	265
20,721.35		20,721.35		20,721.35	20,666.44	266
2,949.20	16.65	2,965.85		2,965.85	4,133.09	267
801.67	1.25	802.92		802.92	2,644.43	268
17,468.16	21.61	17,489.77	75.00	17,414.77	3,724.01	269
1,840.80		1,840.80		1,840.80	1,442.99	270
2,176.16		2,176.16		2,176.16	1,615.28	271
8,467.06	.25	8,467.31	855.65	7,611.66	2,613.50	272
9,933.19		9,933.19		9,933.19	6,360.35	273
16,074.03		16,074.03		16,074.03	5,701.39	274
33,487.92	231.73	33,719.65	15.00	33,704.65	19,108.86	275
7,814.75	905.00	8,719.75	2,165.00	6,554.75	3,719.38	276
1,138.59		1,138.59		1,138.59	2,619.99	277
1,285.49		1,285.49		1,285.49	2,457.79	278
53,221.15	35.45	53,256.60	83.28	53,173.32	15,609.88	279
14,981.20	28.00	15,009.20	81.20	14,928.00	1,945.22	280
85.80		85.80		85.80	201.76	281
25,760.74		25,760.74		25,760.74	4,180.67	282
36,903.45		36,903.45	14.88	36,888.57	11,379.71	283
4,231.96	4.50	4,236.46	42.50	4,293.96	2,386.96	284
2,005.94		2,005.94		2,005.94	509.94	285
1,516.22		1,516.22		1,516.22	274.67	286
10,491.96		10,491.96		10,491.96	5,880.04	287
1,436.15		1,436.15		1,436.15	715.20	288
7,042.14	32.23	7,074.37		7,074.37	5,421.73	289
1,962.31		1,962.31		1,962.31	1,409.79	290
2,917.04		2,917.04		2,917.04	3,293.76	291
2,042.42		2,042.42		2,042.42	947.29	292
16,600.58		16,600.58		16,600.58	8,292.84	293
71,257.17		71,257.17		71,257.17	36,196.34	294
499.58		499.58		499.58	370.82	295
15,063.86	37.13	15,100.99	30.05	15,070.94	634.38	296
13,432.91	22.75	13,455.66	22.75	13,432.91	9,966.28	297
31,464.87	1,195.32	32,660.19	106.16	32,554.03	7,548.40	298
549.31		549.31		549.31	177.38	299
759.93		759.93		759.93	1,096.88	300
23,986.28	8.54	23,994.82	.55	23,994.27	10,519.80	301
124,650.31		124,650.31	30.00	124,620.31	42,172.77	302
3,399.48	1.00	3,400.48	1.00	3,399.48	1,547.46	303
327.55		327.55		327.55	464.36	304

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
309	Hancock	1,084.29	1,477.43	2,561.72
310	Hanlontown	1,530.58	1,643.37	3,173.95
311	Hansell	653.24	688.02	1,341.26
312	Harcourt	2,593.29	1,318.75	3,912.04
313	Hardy	2,732.08	858.06	3,590.14
314	Harper	104.12	1,070.68	1,174.80
315	Harpers Ferry	384.96	3,906.77	4,291.73
316	Harris	1,936.78	4,182.78	6,119.56
317	Hartford	765.92	815.71	1,581.63
318	Hartley	2,016.70	46,959.42	48,976.12
319	Hartwick	27.62	554.16	581.78
320	Harvey	.10	689.00	689.19
321	Hastings	688.93	2,039.54	2,728.47
322	Havelock	4,141.28	3,397.41	7,538.69
323	Hawkeye	365.15	5,428.11	5,793.26
324	Hayesville	355.34	892.91	1,248.25
325	Hazelton	426.72	1,544.23	1,970.95
326	Hedrick	1,382.26	5,080.10	6,462.36
327	Henderson	857.27	1,023.71	1,880.98
328	Hepburn	1,197.42	393.91	1,591.33
329	Hills	373.39	1,351.85	1,725.24
330	Hillsboro	1,365.46	1,142.08	2,507.54
331	Hinton	5,540.42	6,400.34	11,940.76
332	Holland	1,004.49	915.33	1,919.82
333	Holstein	13,750.99	62,182.07	75,933.06
334	Holy Cross—P. O. N. B. Vista	314.62	1,227.29	1,541.91
335	Hopeville—P. O. Murray			
336	Hopkinton	3,088.35	88,858.84	91,947.19
337	Hornick	906.99	3,717.22	4,624.21
338	Hospers	3,387.21	6,018.61	9,405.82
339	Hubbard	7,405.77	9,037.68	16,443.45
340	Hudson	9,681.95	14,072.86	23,754.81
341	Hull	5,113.15	22,045.29	27,158.44
342	Humeston	7,083.57	14,418.83	21,502.40
343	Hurstville	26.26	435.74	462.00
344	Huxley	5,913.74	4,967.18	10,880.92
345	Imogene	2,603.93	3,913.29	6,517.22
346	Inwood	3,081.13	13,662.19	16,743.32
347	Ionia	189.23	791.41	980.64
348	Ireton	8,827.91	9,454.22	18,282.13
349	Irwin	3,007.17	2,732.00	5,739.17
350	Jackson Junction	414.42	973.08	1,387.50
351	Jamaica	3,783.67	1,919.44	5,703.11
352	Janesville	5,580.81	3,070.72	8,651.53
353	Jesup	6,910.29	4,308.45	11,218.74
354	Jewell Jet.—P. O. Newell	7,770.79	12,349.58	20,120.37
355	Joice	204.67	1,938.20	2,140.87
356	Jolley	2,491.63	971.16	3,462.79
357	Kalona	3,642.48	11,694.26	15,336.74
358	Kamrar	3,382.25	1,410.51	4,792.76
359	Kanawha	1,699.61	12,369.35	14,068.96
360	Kellerton	2,678.07	4,610.72	7,288.79
361	Kelley	2,627.91	3,192.65	5,820.56
362	Kellogg	3,964.67	4,234.16	8,198.83
363	Kensett	529.49	3,891.39	4,420.88
364	Kent	1,686.06	964.92	2,650.98
365	Keosauqua	1,869.77	6,257.15	8,126.92
366	Keota	2,963.56	21,838.37	24,801.93
367	Keswick	1,889.91	632.85	2,522.76
368	Keystone	6,332.56	10,695.30	17,027.86
369	Kimballton	3,689.07	11,792.77	15,481.84
370	Kingsley	11,741.04	13,405.85	25,146.89

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
2,215.91		2,215.91		2,215.91	345.81	309
1,982.17		1,982.17		1,982.17	1,191.78	310
562.09		562.09		562.09	779.17	311
1,858.72		1,858.72		1,858.72	2,053.32	312
788.52		788.52		788.52	2,801.62	313
666.64		666.64		666.64	508.16	314
3,552.57		3,552.57		3,552.57	739.16	315
4,040.48	12.25	4,052.73	64.00	3,988.73	2,130.83	316
976.33		976.33	300.00	676.33	905.30	317
48,642.36	403.63	49,045.99	472.40	48,573.59	402.53	318
413.42	40.25	453.67		453.67	128.11	319
655.41		655.41		655.41	33.78	320
2,096.14		2,096.14		2,096.14	632.33	321
6,946.42		6,946.42		6,946.42	592.27	322
6,287.24		6,287.24	494.10	5,793.14	.12	323
747.10		747.10		747.10	501.15	324
1,402.64		1,402.64		1,402.64	568.31	325
4,891.34		4,891.34		4,891.34	1,571.02	326
826.04	68.56	894.60	144.12	750.48	1,130.50	327
217.65		217.65		217.65	1,373.68	328
1,189.40		1,189.40		1,189.40	535.84	329
1,064.21		1,064.21		1,064.21	1,443.33	330
4,973.03		4,973.03	1.75	4,971.28	6,969.48	331
927.33		927.33		927.33	992.49	332
42,588.90	19.65	42,608.55		42,608.55	33,324.51	333
1,420.58		1,420.58		1,420.58	121.33	334
88,689.68	1,009.82	89,699.50	1,061.00	88,638.50	3,308.69	335
4,064.88	16.91	4,081.79		4,081.79	542.42	336
4,600.59	17.00	4,617.59		4,617.59	4,788.23	337
8,574.78	26.77	8,601.55	17.13	8,584.42	7,859.03	338
12,564.04		12,564.04	2.00	12,562.04	11,192.77	339
21,247.25		21,247.25	1,500.33	19,746.92	7,411.52	340
17,859.76	1,267.32	19,127.08	641.57	18,485.51	3,016.89	341
457.57		457.57		457.57	4.43	342
4,529.56		4,529.56		4,529.56	6,351.36	343
4,322.40		4,322.40		4,322.40	2,194.82	344
10,225.20		10,225.20		10,225.20	6,518.12	345
885.67	20.25	905.92		905.92	74.72	346
7,725.07	832.05	8,557.12	605.64	7,951.48	10,330.65	347
2,569.77		2,569.77		2,569.77	3,169.40	348
1,034.72		1,034.72		1,034.72	352.78	349
2,098.45		2,098.45		2,098.45	3,604.66	350
4,438.26		4,438.26		4,438.26	4,213.27	351
5,787.25	6.95	5,794.20	15.00	5,779.20	5,439.54	352
14,461.06	63.72	14,524.78	10.69	14,514.09	5,606.28	353
2,259.97	355.50	2,615.47	612.50	2,002.97	137.90	354
1,969.75	15.00	1,984.75	33.40	1,951.35	1,511.44	355
11,718.57	1,359.95	13,078.52	1,550.64	11,527.88	3,808.86	356
1,531.56		1,531.56		1,531.56	3,261.20	357
12,807.17	3,769.03	16,576.20	4,001.14	12,575.06	1,493.90	358
3,380.03	12.00	3,392.03		3,392.03	3,896.76	359
3,773.19		3,773.19	6.17	3,767.02	2,053.54	360
3,921.75		3,921.75		3,921.75	4,277.08	361
3,447.55		3,447.55		3,447.55	973.33	362
1,036.99		1,036.99	5.00	1,031.99	1,618.99	363
5,365.37		5,365.37		5,365.37	2,761.55	364
16,788.78	32.25	16,821.03	126.13	16,694.90	8,107.03	365
1,785.30		1,785.30		1,785.30	737.46	366
12,197.64		12,197.64		12,197.64	4,880.22	367
10,377.81	.00	10,378.41	3.30	10,375.11	5,106.73	368
12,597.97		12,597.97		12,597.97	12,548.92	369

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
371	Kinross	296.74	653.71	950.45
372	Kirkman	2,148.59	1,178.80	3,327.39
373	Kirksville	294.19	1,027.80	1,321.99
374	Kiron	1,789.49	1,452.52	3,242.01
375	Klemme	2,562.25	7,687.69	10,249.94
376	Knierim	4,052.28	1,485.41	5,537.69
377	Lacona	763.66	2,276.52	3,040.18
378	Ladora	11,107.24	6,253.52	17,360.76
379	Lakota	2,920.95	4,528.86	7,449.81
380	Lake Mills	10,731.25	71,643.30	82,374.55
381	Lake Park	6,207.12	28,383.57	34,590.69
382	Lake View	15,042.85	41,368.19	56,411.04
383	Lamoni	4,442.25	19,822.56	24,264.81
384	Lamont	1,801.04	2,476.39	4,277.43
385	Lamotte	1,026.52	2,629.57	3,656.09
386	Lanesboro	721.13	1,186.70	1,907.83
387	Lansing	3,840.51	40,844.58	44,185.09
388	La Porte City	26,357.80	165,606.48	191,964.28
389	Larchwood	5,530.83	12,209.12	17,739.95
390	Larrabee	6,684.88	6,140.43	12,825.31
391	Latimer	2,468.26	2,269.79	4,738.05
392	Laurel	882.69	691.11	1,573.80
393	Laurens	22,593.66	17,801.51	40,395.17
394	Lawler	5,833.76	8,680.35	14,514.11
395	Lawton	170.95	2,062.21	2,233.16
396	Le Claire	162.04	3,414.34	3,576.38
397	Ledyard	2,479.01	3,968.10	6,447.11
398	Le Grand	1,358.64	767.27	2,125.91
399	Lenigh	4,420.21	12,764.62	17,184.83
400	Leighton	166.48	1,303.36	1,469.84
401	Leland	2,609.02	1,103.78	3,712.80
402	Lenox	6,949.89	33,553.27	40,503.16
403	Le Roy	115.54	451.54	567.08
404	Lester	835.57	4,022.32	4,857.89
405	Letts	1,788.36	1,792.16	3,580.52
406	Lewis	3,145.31	5,955.08	9,100.39
407	Libertyville	1,041.19	1,082.12	2,123.31
408	Lidderdale	2,515.79	2,052.95	4,568.74
409	Lime Springs	635.22	55,948.08	56,583.30
410	Lincoln	6,405.08	2,811.62	9,216.70
411	Linden	1,350.22	1,228.12	2,578.34
412	Lineville	26.75	2,038.28	2,065.03
413	Linn Grove	7.18	3,640.65	3,647.83
414	Lisbon	5,375.46	21,588.41	26,963.87
415	Liscomb	3,088.01	1,096.62	4,184.63
416	Littleport	59.67	1,053.95	1,113.62
417	Little Rock	1,834.22	6,192.46	8,026.68
418	Little Sioux	1,499.35	4,103.20	5,602.55
419	Livermore	3,649.47	11,676.24	15,325.71
420	Lockridge	71.81	1,006.57	1,078.38
421	Logan	2,620.70	23,096.14	25,716.84
422	Lohrville	24,223.26	15,143.75	39,367.01
423	Lone Rock	5,011.47	2,402.86	7,414.33
424	Lone Tree	6,744.50	8,414.32	15,158.82
425	Long Grove	934.02	2,269.02	3,203.04
426	Lorimer	3,710.27	3,411.77	7,122.04
427	Lost Nation	6,034.81	9,157.17	15,191.98
428	Lovilia	1,461.06	2,435.73	3,896.79
429	Lowden	5,866.70	6,431.56	11,798.26
430	Low Moor	94.47	2,768.99	2,863.46
431	Luana	1,509.19	1,739.06	3,248.25
432	Lucas	.52	1,345.37	1,345.89

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
486.52		486.52		486.52	463.93	371
2,695.65		2,695.65		2,695.65	631.74	372
1,089.12		1,089.12		1,089.12	232.87	373
1,273.80		1,273.80		1,273.80	1,968.21	374
5,685.50		5,685.50		5,685.50	4,564.44	375
982.91	17.95	1,000.86		1,000.86	4,536.83	376
2,737.53		2,737.53		2,737.53	302.65	377
9,345.05		9,345.05		9,345.05	8,015.71	378
4,125.83	23.14	4,148.97	23.14	4,125.83	3,323.98	379
72,373.07	17.65	72,390.72		72,390.72	9,983.83	380
30,025.02		30,025.02		30,025.02	4,565.67	381
42,095.38	13.15	42,108.53	49.20	42,059.33	14,351.71	382
22,085.64	2,050.00	24,135.64	2,200.25	21,845.39	2,419.42	383
2,364.08		2,364.08		2,364.08	1,913.35	384
2,887.37		2,887.37		2,887.37	768.72	385
1,555.32		1,555.32		1,555.32	352.51	386
40,325.04		40,325.04		40,325.04	3,800.05	387
151,035.64	17.50	151,053.14	1,730.86	149,322.28	42,642.00	388
14,293.38	109.38	14,402.76		14,402.76	3,337.19	389
12,862.89	100.00	12,962.89		12,962.89	137.58	390
3,050.28		3,050.28		3,050.28	1,687.77	391
663.17	119.08	782.25	1.00	781.25	792.55	392
17,571.64	492.27	18,063.91	1.82	18,062.09	22,333.08	393
9,373.02	5.00	9,378.02	21.02	9,357.00	5,157.11	394
2,004.62	1,000.00	3,004.62	1,030.00	1,974.62	258.54	395
3,719.68	610.00	4,329.68	957.31	3,372.37	204.01	396
5,440.39	27.07	5,467.46		5,467.46	979.65	397
1,242.23	1.50	1,243.73	26.06	1,217.67	908.24	398
11,917.58	978.04	12,895.62	780.87	12,114.75	5,070.08	399
1,453.30	205.50	1,658.80	565.66	1,093.14	376.70	400
937.84	.50	938.34	.50	937.84	2,774.96	401
31,117.87	2,933.64	34,051.51	7,009.21	27,042.30	13,460.86	402
296.13		296.13		296.13	270.95	403
4,294.16		4,294.16		4,294.16	563.73	404
2,735.10		2,735.10		2,735.10	845.42	405
6,460.38	387.39	6,847.77	390.64	6,457.13	2,643.26	406
1,837.35		1,837.35	3.60	1,833.75	289.56	407
1,941.31	8.25	1,949.56	6.05	1,943.51	2,625.23	408
55,728.45		55,728.45		55,728.45	854.85	409
2,734.96		2,734.96		2,734.96	6,481.74	410
2,565.87		2,565.87		2,565.87	12.47	411
2,141.28	825.56	2,966.84	934.75	2,032.09	32.94	412
3,423.59		3,423.59	66.32	3,357.27	290.56	413
16,026.34	3,825.08	19,851.42	23.04	19,828.38	7,135.49	414
2,021.82		2,021.82		2,021.82	2,162.81	415
1,744.81		1,744.81	667.90	1,076.91	36.71	416
4,763.87	1,863.64	6,627.51	3.95	6,623.56	1,403.12	417
4,571.04		4,571.04	3.50	4,567.54	1,035.01	418
12,547.35		12,547.35		12,547.35	2,778.36	419
754.50		754.50		754.50	323.88	420
17,978.82		17,978.82		17,978.82	7,738.02	421
16,618.59	404.60	16,423.19	1,660.38	14,753.81	24,613.20	422
2,889.77		2,889.77		2,889.77	4,524.56	423
8,337.23	2,720.22	11,057.45	443.72	10,613.73	4,545.09	424
2,473.90	88.87	2,562.86	39.37	2,523.49	679.55	425
3,756.34		3,756.34	61.20	3,695.14	3,426.90	426
11,269.45		11,269.45		11,269.45	3,922.53	427
1,908.25		1,908.25		1,908.25	1,988.54	428
5,883.89	386.07	6,269.96	276.36	5,993.60	5,804.66	429
2,716.46		2,716.46		2,716.46	147.00	430
2,518.83		2,518.83	79.51	2,439.32	808.93	431
1,364.96	654.25	2,019.21	686.07	1,333.14	12.75	432

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
433	Luther	1,251.63	1,332.63	2,584.26
434	Lu Veine	2,017.83	5,044.63	7,062.46
435	Luxemburg—P. O. N. Vienna	1,378.21	458.30	1,836.51
436	Luzerne	453.71	823.89	1,277.60
437	Lynnville	344.30	1,029.89	1,374.19
438	Lytton	5,321.17	6,558.62	11,879.79
439	Macedonia	1,263.42	3,749.05	5,112.47
440	Macksburg	724.16	379.96	1,104.12
441	Magnolia	5.82	908.32	914.14
442	Malcolm	1,248.38	3,752.83	5,001.21
443	Mallard	1,928.58	4,236.66	6,165.24
444	Maloy	116.44	362.81	479.25
445	Malvern	9,381.49	17,551.40	26,932.89
446	Manilla	2,180.97	26,548.58	28,729.55
447	Manly	1,978.38	7,873.41	9,851.79
448	Manning	16,028.68	69,038.75	85,067.43
449	Manson	22,363.93	32,801.67	55,165.60
450	Mapleton	5,541.57	54,781.15	60,322.72
451	Marathon	9,894.20	14,539.23	24,433.43
452	Marble Rock	9,046.13	3,576.84	12,622.97
453	Marcus	9,487.44	114,690.59	124,178.03
454	Marne	2,614.85	3,348.17	5,963.02
455	Marquette	2,125.44	9,621.99	11,747.43
456	Martelle	1,652.03	3,061.12	4,713.15
457	Martinsburg	531.50	663.49	1,194.99
458	Martensdale	476.33	596.40	1,072.73
459	Marysville	127.05	226.76	353.81
460	Masonville	350.90	952.98	1,303.88
461	Massena	1,721.90	5,563.56	7,285.46
462	Matlock	1,595.49	823.67	2,419.16
463	Maurice	3,194.91	4,264.24	7,459.15
464	Maxwell	822.78	19,432.43	20,255.21
465	Maynard	2,493.11	3,939.97	6,433.08
466	Maysville—P. O. Walcott	217.65	444.62	662.27
467	McCallsburg	3,728.79	1,088.99	4,817.78
468	McCausland	308.07	710.20	1,018.27
469	McClelland	1,077.30	2,210.75	3,288.05
470	McGregor	13,057.25	26,756.91	39,814.16
471	McIntire	517.89	1,746.29	2,264.18
472	Mechanicsville	16,160.16	6,273.99	22,434.15
473	Mediapolis	9,650.25	10,483.90	20,134.15
474	Melbourne	4,413.34	24,482.82	28,896.16
475	Melcher	2,190.91	5,119.24	7,310.15
476	Melrose	800.77	9,463.25	10,264.02
477	Melvin	6,611.64	2,991.27	9,602.91
478	Menlo	1,390.78	18,231.19	19,621.97
479	Meriden	293.12	897.81	1,190.93
480	Merrill	3,012.99	7,013.90	10,026.89
481	Meservay	851.90	1,801.64	2,653.54
482	Middletown	848.43	712.91	1,561.34
483	Miles	1,161.92	5,187.00	6,348.92
484	Milford	12,679.14	47,417.27	60,096.41
485	Millersburg	359.93	1,137.36	1,497.29
486	Millerton	239.35	431.72	671.07
487	Milo	2,603.93	8,350.31	10,954.24
488	Milton	4,073.69	4,634.73	8,708.42
489	Minburn	2,235.10	1,171.41	3,406.51
490	Minden	1,038.20	5,664.78	6,702.98
491	Mingo	10.20	1,430.32	1,440.52
492	Mitcheli	90.61	475.18	565.79
493	Mitchellville	7,917.91	8,105.69	16,023.60
494	Modale	2,161.04	3,379.32	5,540.36

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
1,653.82		1,653.82		1,653.82	930.44	433
4,535.92	42.54	4,578.46	48.00	4,530.46	2,532.00	434
425.88	118.90	544.78	14.00	530.78	1,305.73	435
847.42		847.42		847.42	430.18	436
1,555.35		1,555.35		1,555.35	418.84	437
8,590.30		8,590.30	5.75	8,584.55	3,295.24	438
4,129.24		4,129.24		4,129.24	983.23	439
399.90		399.90		399.90	704.22	440
789.07	27.78	817.45		817.45	96.69	441
3,631.68	200.00	3,831.68		3,831.68	1,169.53	442
4,717.99		4,717.99	599.07	4,118.92	2,046.32	443
254.38		254.38		254.38	224.87	444
13,953.69	6,161.00	20,114.69	3,856.07	16,258.62	10,674.27	445
28,990.19	1,253.77	30,243.96	4,122.59	26,121.37	2,608.18	446
8,284.46	192.87	8,477.33	3.00	8,474.33	1,377.46	447
58,186.97		58,186.97		58,186.97	26,880.46	448
34,175.72	11.25	34,186.97	13.70	34,173.27	20,992.33	449
53,959.09	3,577.89	57,536.98	437.92	57,099.06	3,223.66	450
15,291.89		15,291.89		15,291.89	9,141.54	451
4,475.27		4,475.27		4,475.27	8,147.70	452
114,086.24		114,086.24		114,086.24	10,091.79	453
3,240.20		3,240.20	51.14	3,189.06	2,773.96	454
8,257.39		8,257.39		8,257.39	3,490.04	455
2,953.96	965.30	3,919.26	960.00	2,959.26	1,753.89	456
604.20		604.20		604.20	590.79	457
512.15		512.15		512.15	500.58	458
165.23		165.23		165.23	188.58	459
884.30	5.24	889.54		889.54	414.34	460
5,717.07		5,717.07		5,717.07	1,568.39	461
1,064.20		1,064.20		1,064.20	1,354.96	462
4,143.78		4,143.78		4,143.78	3,315.37	463
14,052.25	2,822.13	16,874.38	2,727.23	14,147.15	6,108.06	464
3,184.03		3,184.03		3,184.03	3,249.05	465
411.62		411.62		411.62	250.65	466
1,285.45	6.62	1,292.07	4.85	1,287.22	3,530.56	467
861.37	7.40	868.77		868.77	149.50	468
2,268.60		2,268.60		2,268.60	1,019.45	469
25,281.89	7,105.85	32,387.74	3,345.73	29,042.01	10,772.15	470
1,499.66		1,499.66		1,499.66	764.52	471
11,631.93		11,631.93		11,631.93	10,802.22	472
11,784.89		11,784.89	2,191.24	9,593.65	10,540.50	473
8,071.11		8,071.11		8,071.11	20,825.05	474
4,450.20	723.18	5,173.38	678.03	4,495.35	2,814.80	475
10,069.38		10,069.38		10,069.38	194.64	476
4,837.50		4,837.50		4,837.50	4,765.41	477
5,460.78		5,460.78		5,460.78	14,161.19	478
930.88		930.88		930.88	260.05	479
7,281.90		7,281.90	428.95	6,852.95	3,173.94	480
1,485.70		1,485.70		1,485.70	1,167.84	481
552.30		552.30		552.30	1,009.04	482
5,301.39		5,301.39		5,301.39	1,047.53	483
37,803.71	503.20	38,396.91	1,053.85	37,343.06	22,753.35	484
1,409.56		1,409.56		1,409.56	87.73	485
403.05		403.05		403.05	268.02	486
7,229.69		7,229.69		7,229.69	3,724.55	487
7,115.43		7,115.43	760.92	6,354.51	2,353.91	488
1,528.47		1,528.47	11.00	1,517.47	1,889.04	489
5,630.48		5,630.48	1,321.15	4,309.33	2,393.65	490
1,281.53	62.40	1,343.93		1,343.93	96.59	491
412.09		412.09		412.09	153.70	492
8,756.95		8,756.95		8,756.95	7,266.65	493
3,215.79		3,215.79		3,215.79	2,324.57	494

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
495	Mondamin.....	5,131.09	5,005.22	10,136.31
496	Moneta.....	622.02	451.54	1,073.56
497	Monmouth.....	92.35	1,064.60	1,156.95
498	Monona.....	16,602.89	22,481.99	39,084.88
499	Monroe.....	10,460.57	11,086.58	21,547.15
500	Montezuma.....	2,959.43	16,199.39	19,158.82
501	Montour.....	514.32	1,562.84	2,077.16
502	Montrose.....	401.92	1,706.38	2,108.30
503	Moorhead.....	3,234.05	5,281.58	8,515.63
504	Moorland.....	484.16	972.63	1,456.79
505	Moravia.....	1,758.22	2,901.47	4,659.69
506	Morley.....	226.86	490.74	717.60
507	Morning Sun.....	3,751.92	11,142.98	14,894.90
508	Morrison.....	358.82	473.62	832.44
509	Moulton.....	3,553.58	11,858.70	15,412.28
510	Mt. Auburn.....	1,298.16	1,250.22	2,548.38
511	Mt. Ayr.....	12,612.51	27,051.12	39,663.63
512	Mt. Sterling.....	626.27	411.02	1,037.29
513	Mt. Union.....	926.93	761.19	1,688.12
514	Mt. Vernon.....	8,271.46	25,734.41	34,005.87
515	Moville.....	3,389.13	13,689.33	17,078.46
516	Murray.....	219.90	2,890.61	3,110.51
517	Nashua.....	8,441.93	14,897.40	23,339.33
518	Nemaha.....	128.31	2,045.91	2,174.22
519	Neola.....	5,350.85	18,268.83	23,619.68
520	New Albin.....	4,419.40	6,123.93	10,543.33
521	Newell.....	3,890.42	20,985.54	24,875.96
522	Newhall.....	1,300.40	2,533.01	3,833.41
523	New Hartford.....	1,753.86	3,986.11	5,739.97
524	New Liberty.....	1,036.01	823.17	1,859.18
525	New London.....	34,904.03	40,252.78	75,156.81
526	New Market.....	2,681.05	2,799.17	5,480.22
527	New Providence.....	249.23	1,218.38	1,467.61
528	New Sharon.....	5,738.70	13,828.90	19,567.69
529	New Vienna.....	806.42	1,406.69	2,213.11
530	New Virginia.....	864.93	1,609.67	2,474.60
531	Nicholas.....	731.82	1,651.66	2,383.48
532	Nodaway.....	760.63	1,002.73	1,763.36
533	Nora Springs.....	3,286.23	8,409.73	11,695.96
534	Northboro.....	1,999.22	1,076.73	3,075.95
535	North Buena Vista.....	55.05	512.17	567.22
536	North English.....	8,117.15	12,062.88	20,180.03
537	North Liberty.....	717.62	867.77	1,585.39
538	North Washington.....	296.01	587.28	883.29
539	Northwood.....	9,666.91	15,804.78	25,471.69
540	Norwalk.....	463.38	770.69	1,234.07
541	Norway.....	7,521.65	5,396.28	12,917.93
542	Numa.....	269.18	588.49	857.67
543	Oakland.....	1,983.12	17,138.78	19,121.90
544	Oakville.....	820.56	1,214.78	2,035.34
545	Ocheyedan.....	2,460.13	7,144.50	9,604.63
546	Odebolt.....	10,534.13	21,724.39	32,258.52
547	Ogden.....	15,647.51	45,589.70	61,237.21
548	Okoboji.....	286.54	4,221.55	4,508.09
549	Olds.....	2,303.64	763.44	3,067.08
550	Olin.....	6,090.37	6,331.90	12,422.27
551	Ollie.....	1,247.06	985.49	2,232.55
552	Onaida.....	195.60	43.60	239.20
553	Onslow.....	2,622.72	2,529.97	5,152.69
554	Orange City.....	8,320.96	50,803.75	59,124.71
555	Orchard.....	2,303.22	1,136.17	3,439.39
556	Orient.....	686.36	7,105.47	7,791.83

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
3,990.29		3,990.29		3,990.29	6,146.02	495
559.75		559.75		559.75	513.81	496
927.91		927.91		927.91	229.04	497
27,661.98	5.40	27,667.38		27,667.38	11,417.50	498
12,909.62		12,909.62		12,909.62	8,637.53	499
15,329.65	1,179.17	16,508.82	1,395.33	15,113.49	4,045.33	500
1,827.02		1,827.02		1,827.02	250.14	501
1,789.27		1,789.27		1,789.27	319.03	502
7,346.93		7,346.93	2.00	7,344.93	1,170.70	503
724.48		724.48		724.48	732.31	504
2,649.85		2,649.85		2,649.85	2,009.84	505
369.80		369.80		369.80	347.80	506
10,430.98	1,826.81	12,257.79	1,676.38	10,621.41	4,273.49	507
694.27		694.27	10.00	684.27	148.17	508
12,494.12		12,494.12		12,494.12	2,918.16	509
1,668.90		1,668.90	1.50	1,667.40	880.98	510
25,927.16		25,937.16	32.35	25,904.81	13,758.82	511
321.35		321.35		321.35	715.94	512
396.03	400.00	796.03	300.00	496.03	1,192.09	513
25,937.45		25,937.45		25,937.45	8,068.42	514
12,602.57		12,602.57		12,602.57	4,475.89	515
2,835.94	.75	2,836.69		2,836.69	273.82	516
17,884.39		17,884.39		17,884.39	5,454.94	517
2,604.81	329.48	2,934.29	1,000.00	1,934.29	239.93	518
17,270.81	1,673.13	18,943.94	1,878.64	17,065.30	6,554.38	519
6,470.71		6,470.71		6,470.71	4,072.62	520
25,646.29	5,015.50	30,661.79	7,004.04	23,657.75	1,218.21	521
3,029.22	82.60	3,111.82	9.74	3,102.08	731.33	522
4,966.10		4,966.10		4,966.10	773.87	523
1,362.09		1,362.09		1,362.09	497.00	524
46,900.71	1,391.37	48,292.08	2,498.27	45,793.81	29,367.00	525
2,443.49		2,443.49		2,443.49	3,036.73	526
643.24		643.24	10.00	633.24	835.27	527
10,311.16		10,311.16		10,311.16	9,256.44	528
1,731.51		1,731.51		1,731.51	481.60	529
1,745.70	.36	1,746.06		1,746.06	728.54	530
1,876.00		1,876.00		1,876.00	507.48	531
980.58		980.58		980.58	782.78	532
7,552.65		7,552.65		7,552.65	4,143.31	533
1,407.08		1,407.08		1,407.08	1,008.87	534
740.35		740.35	228.18	512.17	55.05	535
12,278.57	1,530.00	13,808.57	2,203.00	11,605.57	8,574.46	536
1,199.95		1,199.95		1,199.95	385.44	537
651.42		651.42		651.42	231.87	538
17,442.55	6,049.06	23,491.61	5,863.16	17,628.45	7,843.24	539
787.05		787.05		787.05	447.02	540
8,193.59		8,193.59		8,193.59	4,724.34	541
532.63		532.63		532.63	325.04	542
12,604.57	5,135.42	17,739.99	1,907.94	15,832.05	3,289.85	543
1,053.49		1,053.49		1,053.49	981.85	544
9,156.08		9,156.08		9,156.08	448.55	545
16,158.81	76.50	16,235.31	165.43	16,069.88	16,188.64	546
48,789.58	697.92	49,487.50	382.93	49,104.57	12,132.64	547
4,312.12	190.00	4,502.12	535.88	3,966.24	541.85	548
675.84		675.84		675.84	2,391.24	549
7,811.75		7,811.75	2.70	7,809.05	4,613.22	550
1,360.45		1,360.45		1,360.45	872.10	551
172.21		172.21		172.21	66.99	552
2,050.56		2,050.56		2,050.56	3,102.13	553
47,256.95		47,256.95		47,256.95	11,867.76	554
1,177.86		1,177.86	10.00	1,167.86	2,271.53	555
7,539.52		7,539.52		7,539.52	252.31	556

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
557	Orleans—P. O. Spirit Lake	2,287.27	1,270.87	3,558.14
558	Ossian	2,253.98	10,438.82	12,692.80
559	Osterdock	143.67	236.01	379.68
560	Oto	3,623.94	6,438.38	10,062.32
561	Ottosen	2,267.35	1,568.53	3,835.88
562	Owasa	150.59	548.38	698.97
563	Oxford	1,551.03	6,610.01	8,161.04
564	Oxford Junction	11,074.17	8,706.93	19,781.10
565	Oyens	916.51	940.50	1,857.01
566	Pacific Junction	748.50	1,543.22	2,291.72
567	Packwood	380.01	683.95	1,063.96
568	Palmer	1,363.73	4,162.03	5,525.76
569	Palo	805.87	688.49	1,494.36
570	Panama	1,371.97	2,707.38	4,079.35
571	Panora	4,621.24	29,358.43	33,979.67
572	Parkersburg	6,031.68	20,374.73	26,406.41
573	Parnell	550.15	1,550.33	2,100.48
574	Paton	4,472.69	9,700.34	14,173.03
575	Patterson	530.59	220.93	751.52
576	Paullina	4,346.27	31,605.23	35,951.50
577	Peosta	534.19	250.00	784.19
578	Persia	4,915.24	2,999.15	7,914.39
579	Peru	1,044.78	964.89	2,009.67
580	Peterson	3,579.49	8,298.36	11,877.85
581	Pierson	1,225.29	5,316.13	6,541.42
582	Pilot Mound	1,235.05	2,935.90	4,170.95
583	Pioneer	1,075.87	321.37	1,397.24
584	Pisgah	941.07	5,855.40	6,796.47
585	Plainfield	2,049.51	1,932.95	3,982.46
586	Plain View—RFD. Walcott	110.84	290.50	401.34
587	Plano	1,233.31	790.17	2,023.48
588	Pleasanton	348.99	466.12	815.11
589	Pleasant Plain	200.61	267.64	468.25
590	Pleasantville	1,858.34	10,626.02	12,484.36
591	Plover	1,898.04	2,208.97	4,107.01
592	Plymouth			
593	Pocahontas	16,616.61	48,711.64	65,328.25
594	Polk City	658.57	1,152.50	1,811.07
595	Pomeroy	21,234.06	16,795.81	38,029.87
596	Popejoy	1,939.69	2,028.31	3,968.00
597	Portsmouth	1,581.28	2,690.92	4,272.20
598	Postville	16,961.13	16,703.32	33,664.45
599	Prairieburg	759.98	1,145.72	1,905.70
600	Prairie City	4,457.86	7,481.02	11,938.88
601	Prescott	924.51	2,328.39	3,252.90
602	Preston	14,866.94	25,746.58	40,613.52
603	Primghar	13,250.91	14,768.90	28,019.81
604	Princeton	272.18	1,366.66	1,638.84
605	Promise City	865.77	834.54	1,700.31
606	Protivin	1,483.35	1,537.01	3,020.36
607	Pulaski	563.45	1,148.83	1,712.28
608	Quasqueton	652.34	1,372.23	2,024.57
609	Quimby	3,831.82	3,011.57	6,843.39
610	Radcliffe	6,531.16	6,198.05	12,729.21
611	Rake	1,597.42	15,265.69	16,863.11
612	Ralston	1,108.14	1,301.28	2,409.42
613	Randall's	561.61	478.05	1,039.66
614	Randolph	3,163.03	8,214.02	11,377.05
615	Rathbun	204.62	432.99	637.61
616	Readlyn	3,469.95	13,361.68	16,831.63
617	Reasnor	186.41	1,083.87	1,270.28
618	Redding	474.03	494.85	968.88

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
1,552.65		1,552.65		1,552.65	2,005.49	557
10,314.48		10,314.48	500.00	9,814.48	2,878.32	558
262.14		262.14		262.14	117.54	559
5,995.88	273.59	6,269.47		6,269.47	3,792.85	560
1,385.56		1,385.56		1,385.56	2,450.32	561
611.84		611.84		611.84	87.13	562
7,509.71		7,509.71		7,509.71	651.33	563
6,876.30	513.69	7,389.99	14.25	7,375.74	12,405.36	564
1,427.51		1,427.51		1,427.51	429.50	565
1,862.73	1.00	1,863.73	1.00	1,862.73	428.99	566
667.84		667.84		667.84	396.12	567
4,016.19		4,016.19	4.80	4,011.39	1,514.37	568
663.90		663.90		663.90	830.46	569
1,815.68	270.63	2,086.31	408.80	1,677.51	2,401.84	570
28,472.68		28,472.68		28,472.68	5,506.99	571
15,654.48	1,522.95	17,177.43	111.00	17,066.43	9,339.98	572
1,625.15	11.00	1,636.15		1,636.15	464.33	573
11,396.87		11,396.87		11,396.87	2,776.16	574
177.08	100.00	277.08	100.00	177.08	574.44	575
23,764.68	14.52	23,779.20	1.05	23,778.15	12,173.35	576
263.80		263.80		263.80	520.39	577
4,245.42	44.21	4,289.63		4,289.63	3,624.76	578
1,034.44		1,034.44		1,034.44	975.23	579
8,770.07		8,770.07	202.00	8,568.07	3,309.78	580
4,890.92	180.00	5,070.92	335.00	4,735.92	1,805.50	581
3,057.71	32.70	3,090.41		3,090.41	1,080.54	582
368.47		368.47		368.47	1,028.77	583
4,295.53	3.89	4,299.42		4,299.42	2,497.05	584
1,595.67		1,595.67		1,595.67	2,386.79	585
188.05		188.05		188.05	213.29	586
1,041.90		1,041.90		1,041.90	981.58	587
539.99		539.99		539.99	275.12	588
172.02		172.02		172.02	296.23	589
10,824.05	34.50	10,858.55		10,858.55	1,625.81	590
2,349.39		2,349.39		2,349.39	1,757.62	591
62,220.10	3,082.60	65,302.79	6,151.93	59,150.86	6,177.39	592
1,491.66		1,491.66	266.75	1,224.91	586.16	593
20,295.96		20,295.96		20,295.96	17,733.91	594
1,838.83		1,838.83	25.00	1,813.83	2,154.17	595
2,775.62		2,775.62		2,775.62	1,496.58	596
27,228.20		27,228.20		27,228.20	6,436.25	597
936.89	18.17	955.06	4.41	950.65	955.05	598
4,892.24		4,892.24		4,892.24	7,046.64	599
2,713.58	1,040.00	3,753.58	1,040.00	2,713.58	539.32	600
25,576.46	194.71	25,771.17	25.32	25,745.85	14,867.67	601
12,699.65	300.00	12,999.65	300.00	12,699.65	15,320.16	602
1,987.82		1,987.82	381.95	1,605.87	32.97	603
822.17		822.17		822.17	878.14	604
1,647.87	38.87	1,686.74	10.98	1,675.76	1,344.60	605
1,152.75		1,152.75		1,152.75	559.53	606
1,461.33	3.00	1,464.33	1.50	1,462.83	561.74	607
2,603.91		2,603.91		2,603.91	4,239.48	608
8,117.64	120.15	8,237.79	250.00	7,987.79	4,741.42	609
6,227.96		6,227.96		6,227.96	10,635.15	610
1,147.44	201.27	1,348.71	17.50	1,331.21	1,078.21	611
523.51		523.51		523.51	516.15	612
8,031.96		8,031.96	19.34	8,012.62	3,364.43	613
441.57		441.57		441.57	196.04	614
12,741.04	1,400.00	14,141.04	9.64	14,131.40	2,700.23	615
906.11		906.11		906.11	364.17	616
444.41		444.41		444.41	524.47	617

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
619	Redfield	12,420.44	15,833.18	28,253.62
620	Reinbeck	15,966.48	21,542.24	37,508.72
621	Rembrandt	1,094.80	3,565.16	4,659.96
622	Remsen	6,031.05	196,225.46	202,256.51
623	Renwick	12,494.19	18,126.60	30,620.79
624	Rhodes	5,007.93	2,564.02	7,571.95
625	Riceville	3,526.89	7,893.80	11,420.69
626	Richland	1,320.49	3,842.06	5,162.55
627	Ricketts	1,642.80	2,154.64	3,797.44
628	Ridgeway	4,265.42	3,537.14	7,832.56
629	Rinard	784.49	97.15	881.64
630	Ringsted	3,937.05	5,849.04	9,786.09
631	Rippey	11,498.00	3,797.73	15,295.73
632	Riverside	1,599.49	8,325.99	9,925.48
633	Riverside (Dubuque Co.)			
634	Riverton	2,973.26	2,003.19	4,976.45
635	Robins	1,067.84	632.62	1,700.46
636	Rock Falls	351.75	420.45	772.20
637	Rockford	4,482.99	10,443.35	14,926.34
638	Rock Valley	6,029.79	12,645.03	18,674.82
639	Rockwell	2,524.79	8,686.60	11,011.39
640	Rodman			
641	Rodney	459.47	470.48	929.95
642	Roland	5,194.07	27,347.99	32,542.06
643	Rolfe	4,522.62	43,103.01	47,625.63
644	Rome	97.08	228.48	325.56
645	Rose Hill	792.26	769.10	1,561.36
646	Rossie	977.74	204.48	1,182.22
647	Rowan	694.85	1,131.70	1,826.55
648	Rowley	418.67	1,059.67	1,478.34
649	Royal	116.74	4,284.99	4,401.73
650	Rudd	6,083.19	4,401.51	10,484.70
651	Runnells	1,597.54	735.83	2,333.37
652	Russell	732.40	2,704.92	3,438.32
653	Ruthven	3,194.27	9,722.83	12,917.10
654	Rutland	1,271.45	1,086.17	2,357.62
655	Ryan	740.72	2,887.87	3,628.59
656	St. Ansgar	1,905.14	11,118.10	13,023.24
657	St. Anthony	707.43	813.73	1,521.16
658	St. Charles	267.36	1,580.72	1,848.08
659	St. Lucas	645.73	416.88	1,060.61
660	St. Marys	639.92	315.57	955.49
661	St. Olaf	2,129.00	2,615.94	4,745.54
662	St. Paul—RFD West Point	799.27	376.36	1,175.63
663	Sabula	4,983.20	10,412.34	15,395.54
664	Sageville	169.12	924.00	1,093.12
665	Salem	1,037.19	2,804.45	3,841.64
666	Salix	1,053.37	2,542.37	3,595.74
667	Sanborn	5,881.00	18,511.47	24,392.47
668	Sandyville—P. O. Milo	94.16	188.60	282.76
669	Searville	1,012.28	828.97	1,841.25
670	Schaller	13,187.14	12,194.61	25,381.75
671	Schleswig	22,444.91	14,342.93	36,787.84
672	Scranton	10,493.11	11,417.84	21,910.95
673	Searsboro	458.52	681.21	1,139.73
674	Sergeant Bluff	5,062.40	10,649.24	15,711.64
675	Shambaugh	636.65	827.85	1,464.50
676	Shannon City	802.36	953.95	1,756.31
677	Sharpsburg	1,286.10	941.10	2,227.20
678	Sheffield	4,219.24	13,745.42	17,964.66
679	Shelby	14,426.39	20,255.53	34,681.92
680	Sheldahl	691.14	909.33	1,600.47

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
18,280.74		18,280.74		18,280.74	9,972.88	619
25,608.68		25,608.68	3.15	25,605.53	11,903.19	620
2,894.86	833.12	3,727.98	521.21	3,206.77	1,453.19	621
156,788.41	12.50	156,800.91		156,800.91	45,455.60	622
16,692.12		16,692.12		16,692.12	13,928.67	623
3,692.93		3,692.93		3,692.93	3,879.02	624
9,251.14	288.43	9,539.57	936.11	8,603.46	2,817.23	625
4,124.09		4,124.09		4,124.09	1,038.46	626
2,670.22		2,670.22		2,670.22	1,127.22	627
4,709.78		4,709.78		4,709.78	3,122.78	628
457.65		457.65		457.65	423.99	629
7,942.52	567.25	8,509.77	120.10	8,389.67	1,396.42	630
6,948.05		6,948.05		6,948.05	8,347.68	631
8,009.60	2,784.00	10,793.60	2,084.00	8,709.60	1,215.88	632
						633
2,545.44		2,545.44		2,545.44	2,431.01	634
1,667.12		1,667.12		1,667.12	33.34	635
467.26		467.26		467.26	304.94	636
9,467.05		9,467.05	300.00	9,167.05	5,759.29	637
13,627.08		13,627.08		13,627.08	5,047.74	638
8,320.83	9.00	8,330.43	3.00	8,327.43	2,683.96	639
						640
700.38	3.00	703.38		703.38	226.57	641
26,856.89	1.32	26,858.21	75.00	26,783.21	5,758.85	642
40,990.09	1,016.74	42,006.83	784.10	41,222.73	6,402.90	643
198.38		198.38		198.38	127.18	644
825.08		825.08		825.08	736.28	645
555.89		555.89		555.89	626.33	646
1,383.81		1,383.81		1,383.81	442.74	647
1,432.98		1,432.98		1,432.98	45.36	648
5,789.22		5,789.22	1,550.00	4,239.22	162.51	649
6,562.28		6,562.28		6,562.28	3,922.42	650
1,054.28		1,054.28		1,054.28	1,279.09	651
2,868.80		2,868.80		2,868.80	569.52	652
9,371.58	709.48	10,081.06	847.42	9,233.64	3,683.46	653
942.99		942.99		942.99	1,414.63	654
2,655.53		2,655.53	1,860.41	795.12	2,833.47	655
10,191.22	1.95	10,193.17	2.95	10,190.22	2,833.02	656
1,080.55		1,080.55		1,080.55	440.61	657
1,438.77		1,438.77		1,438.77	409.31	658
557.18		557.18		557.18	503.43	659
287.60		287.60	62.64	224.96	730.53	660
4,288.66		4,288.66		4,288.66	456.88	661
342.94		342.94		342.94	832.69	662
12,487.97		12,487.97		12,487.97	2,907.57	663
937.24		937.24		937.24	155.88	664
3,280.01		3,280.01	3.15	3,276.86	564.78	665
1,931.84	750.00	2,681.84	750.00	1,931.84	1,663.90	666
19,929.91	1,166.21	21,096.12	1,518.37	19,577.75	4,814.72	667
152.65		152.65		152.65	130.11	668
574.87		574.87		574.87	1,266.38	669
8,127.92		8,127.92		8,127.92	17,253.83	670
12,696.72		12,696.72		12,696.72	24,091.12	671
10,433.99	10.20	10,444.19		10,444.19	11,466.76	672
506.09		506.09		506.09	633.64	673
12,142.61	458.75	12,601.36	422.15	12,179.21	3,532.43	674
969.61		969.61	.70	968.91	495.59	675
811.51		811.51		811.51	944.80	676
787.59	2.00	789.59	27.50	762.09	1,465.11	677
12,638.86		12,638.86		12,638.86	5,325.80	678
26,404.88		26,404.88		26,404.88	8,277.04	679
866.63		866.63		866.63	733.84	680

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
681	Sherrill	143.03	415.05	558.08
682	Shell Rock	3,184.80	16,600.09	19,784.89
683	Shellsburg	4,302.30	3,647.47	7,949.77
684	Sibley	40,731.80	135,925.31	176,657.11
685	Sidney	5,815.83	8,021.33	13,837.16
686	Silver City			
687	Sioux Center	1,328.21	18,957.87	20,286.08
688	Sioux Rapids	2,434.82	10,362.33	12,797.15
689	Slater	2,343.15	4,621.08	6,964.23
690	Sloan	2,192.17	8,583.45	10,775.62
691	Smithland	504.71	3,423.97	3,928.68
692	Soldier	3,170.69	2,936.98	6,107.67
693	Solon	10,191.09	9,402.86	19,593.95
694	Somers	1,593.39	947.08	2,540.47
695	South English	172.10	1,486.14	1,658.24
696	Spillville	141.74	2,819.78	2,961.52
697	Spirit Lake	43,575.55	51,731.67	95,307.22
698	Spragueville	615.46	915.99	1,531.45
699	Springbrook	70.24	545.16	615.40
700	Spring Hill	13.75	60.61	74.36
701	Springville	1,383.18	4,841.52	6,224.70
702	Stacyville	1,444.92	5,111.03	6,555.95
703	Stanhope	1,810.14	13,120.04	14,930.18
704	Stanley	75.08	733.93	809.01
705	Stanton	1,144.11	20,955.06	22,099.17
706	Stanwood	2,603.41	5,324.07	7,927.48
707	State Center	24,372.29	38,940.88	63,313.17
708	Steamboat Rock	894.90	1,932.47	2,827.37
709	Stockport	9.05	1,315.98	1,325.03
710	Stockton	620.64	751.10	1,371.74
711	Story City	28,830.63	56,068.49	84,899.12
712	Stout	1,200.52	645.15	1,845.67
713	Stratford	13,499.34	19,603.02	33,102.36
714	Strawberry Point	7,311.17	31,001.89	38,313.06
715	Struble	1,894.80	1,108.59	3,003.39
716	Sully	731.76	4,313.27	5,045.03
717	Sumner	19,912.68	77,510.62	97,423.30
718	Superior	8,151.29	1,547.79	9,699.08
719	Sutherland	4,858.33	21,034.51	25,892.84
720	Swaledale	233.88	1,007.87	1,241.75
721	Swan	639.18	833.70	1,472.88
722	Swea City	3,665.21	10,775.22	14,440.43
723	Swisher	2,095.92	601.19	2,697.11
724	Tabor	17,094.00	12,984.00	30,078.00
725	Templeton	2,545.40	3,133.00	5,678.40
726	Tennant	3,725.50	2,067.80	5,793.30
727	Terrill	4,072.63	6,657.23	10,729.86
728	Thayer	215.49	408.31	623.80
729	Thompson	1,361.05	4,491.35	5,852.40
730	Thor	1,795.67	2,637.60	4,433.27
731	Thornburg	588.43	543.27	1,131.70
732	Thornton	2,980.42	13,688.41	16,668.83
733	Thurman	1,351.58	1,227.79	2,559.37
734	Tiffin	221.18	1,412.58	1,633.76
735	Tingley	697.49	1,130.77	1,828.26
736	Titonka	621.08	5,535.10	6,156.18
737	Toronto	849.05	1,022.76	1,871.81
738	Traer	24,182.15	72,576.13	96,758.28
739	Treynor	4,767.60	2,510.82	7,278.42
740	Trinoll	6,379.13	9,841.88	16,221.01
741	Truesdale	1,300.11	568.64	1,868.75
742	Truro	305.72	2,390.59	2,696.31

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
360.97		360.97		360.97	197.11	681
15,270.12	.60	15,270.72	28.05	15,242.67	4,542.22	682
4,406.59	9.00	4,415.59	2.00	4,413.59	3,536.18	683
134,002.13	3.60	134,005.73		134,005.73	42,651.38	684
12,606.00	3,804.63	16,411.23	4,720.47	11,690.76	2,146.40	685
23,731.19	1,310.22	25,041.41	8,784.78	16,256.63	4,029.45	686
9,964.70	513.28	10,477.98	509.00	9,968.98	2,828.17	687
4,733.47	54.91	4,788.38	15.66	4,772.72	2,191.51	688
7,576.37		7,576.37		7,576.37	3,199.25	689
3,530.50		3,530.50		3,530.50	398.18	690
7,244.13		7,244.13	1,256.46	5,987.67	120.00	691
10,168.44		10,168.44		10,168.44	9,425.51	692
953.10		953.10		953.10	1,587.37	693
1,034.69	348.64	1,383.33		1,383.33	274.91	694
2,667.92	253.85	2,921.77		2,921.77	39.75	695
52,692.72	6.24	52,698.96	5.86	52,693.10	42,614.12	696
809.92		809.92		809.92	721.53	697
568.56		568.56		568.56	46.84	698
42.59		42.59		42.59	31.77	699
4,472.81		4,472.81		4,472.81	1,751.89	700
4,937.91		4,937.91		4,937.91	1,618.04	701
14,149.43	81.00	14,230.43	1,335.00	12,895.43	2,034.75	702
544.42		544.42		544.42	264.59	703
15,037.83	1,886.69	16,924.52	1,584.59	15,339.93	6,759.24	704
7,485.28	53.28	7,538.56		7,538.56	388.92	705
33,643.85	297.24	33,941.09	374.57	33,566.52	29,746.65	706
2,709.74		2,709.74		2,709.74	117.63	707
1,322.28	700.00	2,022.28	700.00	1,322.28	2.75	708
737.54		737.54		737.54	634.20	709
71,506.56	413.88	71,920.44	240.31	71,680.13	13,218.99	710
664.82		664.82		664.82	1,180.85	711
16,344.47	160.13	16,504.60		16,504.60	16,597.76	712
22,794.20	159.19	22,953.39	154.21	22,799.18	15,513.88	713
587.76		587.76		587.76	2,415.63	714
2,975.15		2,975.15		2,975.15	2,069.88	715
75,441.87		75,441.87	930.00	74,511.87	22,911.43	716
1,384.13	1.00	1,385.13		1,385.13	8,313.95	717
21,141.17		21,141.17	3.00	21,138.17	4,754.67	718
868.65		868.65		868.65	373.10	719
868.47		868.47		868.47	604.41	720
13,374.41	1,579.10	14,953.51	3,497.14	11,456.37	2,984.06	721
390.86		390.86	6.00	384.86	2,312.25	722
12,386.00	4,545.00	16,931.00	4,545.00	12,386.00	17,692.00	723
2,647.21		2,647.21		2,647.21	3,031.19	724
3,121.51	2.40	3,123.91		3,123.91	2,669.89	725
5,624.90		5,624.90		5,624.90	5,104.96	726
453.06	2.06	456.02		456.02	167.78	727
4,940.41		4,940.41	25.00	4,915.41	936.99	728
1,836.99	700.00	2,536.99	500.00	1,836.99	2,596.28	729
523.28		523.28		523.28	608.42	730
2,339.92		2,339.92		2,339.92	14,328.91	731
1,184.43	7.50	1,191.93		1,191.93	1,367.44	732
1,384.01		1,384.01		1,384.01	249.75	733
1,050.64	3.56	1,054.20	11.36	1,042.84	785.42	734
4,450.87	2,284.03	6,734.90	1,827.15	4,907.75	1,248.43	735
1,055.54		1,055.54		1,055.54	816.27	736
73,248.53	9,014.22	82,262.75	3,843.10	78,419.65	18,338.63	737
2,273.99	32.86	2,306.85	36.75	2,270.10	5,008.32	738
14,364.15	53.20	14,417.35	1,700.00	12,717.35	3,503.66	739
472.58		472.58		472.58	1,396.17	740
2,152.82		2,152.82		2,152.82	543.49	741
						742

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
743	Turin	626.46	827.90	1,454.36
744	Udell	756.52	369.94	1,126.46
745	Underwood	2,772.34	2,123.55	4,895.89
746	Union	1,227.45	3,702.40	4,929.85
747	Unionville	469.62	616.63	1,086.25
748	University Heights	234.53	635.38	869.91
749	University Park	905.61	1,303.27	2,208.88
750	Urbana			
751	Urbandale—RFD Des Moines	3,460.81	7,229.93	10,690.74
752	Ute	3,037.73	8,958.77	11,996.50
753	Vail	3,707.21	6,455.23	10,162.44
754	Valeria	16.55	197.89	214.44
755	Van Horne	10,956.75	9,173.67	20,130.42
756	Van Meter	967.30	1,297.78	2,265.08
757	Van Wert	502.97	1,206.65	1,709.62
758	Varina	370.72	1,211.50	1,582.22
759	Victor	2,476.38	7,804.64	10,281.02
760	Vincent	2,036.78	1,199.62	3,235.80
761	Vining	1,843.12	1,098.26	2,941.38
762	Volga City	1,293.24	2,195.68	3,488.92
763	Wadena	1,118.35	1,173.50	2,291.85
764	Wahpeton	665.30	1,485.91	2,091.21
765	Walcott	5,861.71	5,340.84	11,202.55
766	Walker	4,098.97	3,502.43	7,601.40
767	Wallingford	4,739.01	724.73	5,463.74
768	Wall Lake	21,601.65	23,307.55	44,909.20
769	Walnut	6,641.17	21,530.48	28,171.65
770	Wapello	13,857.08	12,325.79	26,182.87
771	Washita	5,028.65	4,547.32	9,575.97
772	Waterville	2,302.88	888.40	3,191.28
773	Waucoma	1,983.32	2,491.80	4,475.12
774	Waukeo	9,991.81	2,777.76	12,769.57
775	Wayland	290.17	3,912.87	4,203.04
776	Webb	2,049.70	9,995.08	12,044.78
777	Webster	1,014.19	756.74	1,770.93
778	Weldon	60.96	694.13	755.09
779	Wellman	3,429.53	11,741.51	15,171.04
780	Wellsburg	5,371.39	9,445.55	14,816.94
781	Welton	872.51	522.15	1,394.66
782	Wesley	4,111.38	5,184.27	9,295.65
783	West Bend	5,150.90	26,747.03	31,897.93
784	West Branch	14,877.62	17,245.95	32,123.57
785	West Burlington	2,257.41	10,861.89	13,119.30
786	West Chester	522.70	1,043.98	1,566.68
787	Westfield	2,790.63	3,903.34	6,693.97
788	Westgate	1,710.62	1,816.67	3,527.29
789	West Liberty	26,029.19	78,837.09	104,876.28
790	West Mitchell—P. O. Mitchell	30.75	330.79	361.54
791	Westphalia	893.52	303.05	1,196.57
792	West Okoboji—P. O. Milford	928.51	1,246.58	2,175.09
793	West Point	6,616.59	34,046.76	40,663.35
794	West Side	2,425.04	4,340.66	6,765.70
795	What Cheer	4,295.51	12,709.60	17,005.11
796	Wheatland	4,622.03	4,733.43	9,355.46
797	Whiting	5,547.27	17,437.03	22,984.30
798	Whittemore	5,409.30	21,082.19	26,491.49
799	Whitten	1,091.15	735.91	1,827.06
800	Wiley—P. O. Carroll	438.84	153.00	591.84
801	Williams	4,946.50	7,628.64	12,575.14
802	Williamsburg	19,051.24	44,003.00	63,054.24
803	Williamson	531.79	1,789.81	2,321.60
804	Wilton Junction	3,304.87	25,539.39	28,844.26

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
747.85		747.85		747.85	706.51	743
706.86	88.19	795.05	240.14	554.91	571.55	744
2,653.89		2,653.89	13.90	2,639.99	2,255.90	745
4,143.76	73.95	4,217.71	3.00	4,214.71	715.14	746
633.02		633.02		633.02	453.23	747
549.80		549.80		549.80	320.11	748
1,058.93		1,058.93	121.32	937.61	1,271.27	749
4,955.49	2.00	4,957.49	2.00	4,955.49	5,735.25	750
10,881.68	197.05	11,078.73	293.05	10,783.68	1,212.82	751
11,892.94	475.61	12,368.55	2,612.92	9,755.63	406.81	752
200.70	101.54	302.24	97.82	204.42	10.02	753
8,899.84		8,899.84		8,899.84	11,230.58	754
1,912.26		1,912.26		1,912.26	352.82	755
1,057.58	6.99	1,064.57		1,064.57	645.05	756
957.55		957.55		957.55	624.67	757
10,427.48		10,427.48	3,271.98	7,155.50	3,125.52	758
827.02		827.02		827.02	2,408.78	759
1,185.02		1,185.02		1,185.02	1,756.36	760
1,775.02	258.32	2,033.34	264.62	1,768.72	1,720.20	761
1,281.79		1,281.79	3.00	1,278.79	1,013.06	762
1,435.72		1,435.72		1,435.72	655.49	763
8,440.11		8,440.11		8,440.11	2,762.44	764
4,258.82	31.60	4,290.42	34.45	4,255.97	3,345.43	765
652.91		652.91		652.91	4,810.83	766
22,796.42		22,796.42		22,796.42	22,112.78	767
31,655.95	7.65	31,663.60	7,143.66	24,519.94	3,651.71	768
13,464.89		13,464.89	808.86	13,156.03	13,026.84	769
4,527.03		4,527.03		4,527.03	5,048.94	770
1,305.59		1,305.59		1,305.59	1,885.69	771
2,665.16		2,665.16		2,665.16	1,809.96	772
9,949.63		9,949.63		9,949.63	2,819.94	773
3,952.17		3,952.17		3,952.17	250.87	774
2,687.09		2,687.09		2,687.09	9,357.69	775
883.96	7.25	891.21		891.21	879.72	776
572.95	67.85	640.80	64.41	576.39	178.70	777
11,366.09	2,520.52	13,886.61	2,537.05	11,349.56	3,821.48	778
8,387.75	1,199.13	9,586.88	965.52	8,621.36	6,195.58	779
694.58		694.58		694.58	700.08	780
4,989.19		4,989.19		4,989.19	4,306.46	781
32,148.47	356.95	32,505.42	2,032.26	30,473.16	1,424.77	782
18,172.37		18,172.37	200.00	17,972.37	14,151.20	783
10,345.37		10,345.37		10,345.37	2,773.93	784
1,227.62		1,227.62		1,227.62	339.06	785
3,471.70		3,471.70		3,471.70	3,222.27	786
1,681.17	4.20	1,685.37	42.00	1,643.37	1,883.92	787
81,483.03		81,483.03		81,483.03	23,393.25	788
322.80		322.80		322.80	38.74	789
458.24		458.24		458.24	738.33	790
1,589.11	2,219.82	3,808.93	2,162.11	1,646.82	528.27	791
21,369.24		21,369.24		21,369.24	19,204.11	792
3,808.92		3,808.92		3,808.92	2,956.78	793
14,868.68		14,868.68	1.50	14,867.18	2,137.93	794
3,786.05		3,786.05	88.08	3,697.97	5,657.49	795
16,207.44	101.46	16,308.90		16,308.90	6,675.40	796
18,794.30	12.50	18,806.80		18,806.80	7,684.69	797
877.67		877.67		877.67	949.39	798
116.29		116.29		116.29	475.55	799
7,297.48		7,297.48		7,297.48	5,277.06	800
37,045.20	1,645.72	38,690.92	1,646.48	37,044.44	26,009.80	801
1,923.24	470.65	2,393.89	200.00	2,193.89	127.71	802
28,395.48	175.09	28,570.57	19.00	28,551.57	292.69	803

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1938	Add grand total of receipts for year end- ing March 31, 1939	Total to be accounted for
805	Winfield.....	3,360.15	16,009.88	19,370.03
806	Winthrop.....	1,723.49	12,579.95	14,303.44
807	Wiota.....	3,023.41	900.83	3,924.24
808	Woden.....	1,505.77	1,202.77	2,708.54
809	Woodbine.....	12,600.53	18,324.15	30,924.68
810	Woodburn.....	546.05	1,095.40	1,641.45
811	Woodward.....	7,458.28	8,356.37	15,814.65
812	Woolstock.....	2,541.34	5,320.45	7,861.79
813	Worthington.....	420.51	1,831.81	2,252.32
814	Wyoming.....	7,982.75	12,728.61	20,711.36
815	Yale.....	2,712.74	2,917.83	5,630.07
816	Yetter.....	1,528.17	833.11	2,361.28
817	Yorktown.....	677.98	813.44	1,491.42
818	Zearing.....	3,821.23	7,139.75	10,960.98
819	Zwingle.....	716.05	1,038.97	1,755.02

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1939	Add warrants out- standing April 1, 1938	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1939	Total deduction from total to be accounted for	Cash on hand March 31, 1939	Number
18,058.67		18,058.67		18,058.67	1,311.36	805
9,771.92		9,771.92		9,771.92	4,531.52	806
1,460.17		1,460.17		1,460.17	2,464.07	807
2,072.32		2,072.32		2,072.32	636.22	808
14,739.16		14,739.16		14,739.16	16,185.52	809
1,089.66		1,089.66		1,089.66	551.79	810
7,169.06		7,169.06		7,169.06	8,645.59	811
4,538.13		4,538.13		4,538.13	3,323.66	812
1,542.86		1,542.86		1,542.86	709.46	813
16,657.48	49.39	16,706.87		16,706.87	4,004.49	814
2,308.88	17.60	2,326.48	17.60	2,308.88	3,321.19	815
533.81		533.81		533.81	1,827.47	816
784.46	50.60	835.06		835.06	656.36	817
8,398.42	769.84	9,168.26	769.84	8,398.42	2,562.56	818
1,076.30		1,076.30	1.25	1,075.05	679.97	819

TABLE NO 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
	Grand Total	\$3,314,359.60	\$1,614,265.76	\$ 14,879.49	\$ 242,323.77
1	Ackley	34,500.00	1,500.00		2.75
2	Ackworth	1,000.00			
3	Adair	12,500.00	1,400.00		2,391.74
4	Adel	20,700.00	20,000.00		313.71
5	Afton	18,500.00			
6	Agency				166.00
7	Ainsworth	4,500.00			
8	Akron	15,000.00			615.18
9	Albert City	28,000.00			
10	Albion				184.32
11	Alburnett				
12	Alden	8,800.00			3,852.00
13	Alexander				
14	Allerton	26,000.00			
15	Allison	21,000.00			24.65
16	Alta	4,500.00			125.28
17	Alta Vista		7,500.00		
18	Alton	13,000.00	4,500.00		1,027.41
19	Altoona		18,000.00		
20	Alvord		6,000.00		
21	Andover				
22	Andrew		11,000.00		1.80
23	Anita	8,900.00	11,300.00		200.00
24	Ankeny	8,500.00			
25	Anthon	2,100.00			6.30
26	Aplington				2.75
27	Arcadia		2,500.00		
28	Archer				
29	Aredale				
30	Arion				
31	Arispe				
32	Arlington	4,000.00			
33	Armstrong		15,000.00		21.42
34	Arnolds Park	4,000.00	16,500.00		
35	Arthur				.50
36	Ashton				
37	Ashbury—P. O. Dubuque, Ia.				
38	Aspinwall				
39	Atalissa				
40	Athelsian				
41	Atkins	12,000.00			
42	Auburn	16,000.00			
43	Aurelia	4,900.00			
44	Aurora				33.22
45	Avoca	22,000.00	9,400.00		.25
46	Ayrshire	23,700.00			54.00
47	Badger		4,000.00		130.00
48	Bagley	7,500.00			
49	Baldwin				488.28
50	Balltown				
51	Bancroft	25,433.75			
52	Bankston				
53	Barnes City				30.29
54	Barnum				
55	Bassett				
56	Batavia				
57	Battle Creek	2,000.00			13.51
58	Baxter	1,500.00			
59	Bayard	5,800.00			30.13
60	Beacon				

INDEBTEDNESS AT APRIL 1, 1939

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
\$82,758.19	\$44,268.53	\$5,312,855.34	\$ 601,133.96	\$ 7,483.06	\$1,073,165.97	\$6,994,638.33	
		36,002.75	935.55		21,001.28	57,939.58	1
		1,000.00				1,000.00	2
	2,500.00	16,291.74				16,291.74	3
		43,513.71	9,300.00			52,813.71	4
		18,500.00	2,000.00			20,500.00	5
		166.00				166.00	6
		4,500.00	3,900.00			8,400.00	7
		15,615.18				15,615.18	8
		28,000.00				28,000.00	9
		184.32				184.32	10
		12,652.00				12,652.00	11
		26,000.00				26,000.00	12
		21,024.65				21,024.65	13
		4,625.28			71,000.00	75,625.28	14
		7,500.00				7,500.00	15
		18,527.41				18,527.41	16
		18,000.00				18,000.00	17
		6,000.00				6,000.00	18
		11,001.80				11,001.80	19
		20,400.00				20,400.00	20
		8,500.00				8,500.00	21
		2,106.30				2,106.30	22
		2.75	6,000.00			6,002.75	23
		2,500.00				2,500.00	24
							25
							26
							27
							28
							29
		4,000.00				4,000.00	30
		15,021.42				15,021.42	31
		20,500.00				20,500.00	32
		.50				.50	33
							34
							35
							36
							37
							38
							39
		12,000.00				12,000.00	40
		16,000.00				16,000.00	41
		4,900.00	5,400.00			10,300.00	42
		33.22				33.22	43
		31,400.25				31,400.25	44
		23,754.00				23,754.00	45
		4,130.00				4,130.00	46
		7,500.00				7,500.00	47
		488.28				488.28	48
		25,433.75	12,500.00			37,933.75	49
		30.29				30.29	50
							51
							52
							53
							54
							55
		2,013.51				2,013.51	56
		1,500.00				1,500.00	57
		5,830.13				5,830.13	58
							59
							60

TABLE NO 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
61	Beaconsfield				
62	Beaman	1,300.00			7.82
63	Beaver	500.00			
64	Bellevue	13,000.00			16.58
65	Belmond	10,500.00			979.54
66	Bennett				
67	Benton				
68	Berkley				
69	Bernard				
70	Bertram—P. O. Cedar Rapids				
71	Bevington				
72	Birmingham				227.72
73	Blairsburg		6,000.00		
74	Blairstown	2,500.00	1,500.00	2,000.00	2,427.24
75	Blakesburg				
76	Blanchard				521.79
77	Blencoe				
78	Blockton				
79	Blue Grass				
80	Bode	1,000.00			3.00
81	Bonaparte	3,000.00		400.00	10.00
82	Bondurant				
83	Bouton				
84	Boxholm				
85	Boyden		7,500.00		488.73
86	Braddyville				
87	Bradgate	4,000.00			97.89
88	Brandon	4,000.00			
89	Brayton				
90	Breda				
91	Bridgewater				
92	Brighton	13,500.00			24.87
93	Bristow	9,000.00			6.09
94	Britt	48,700.00			2,847.37
95	Brooklyn	34,773.00			3,254.42
96	Brunsville	2,000.00			
97	Buckeye				37.00
98	Buck Grove				
99	Buffalo				2.19
100	Buffalo Center				4,144.05
101	Burt	8,500.00			
102	Bussey		11,000.00		172.55
103	Calamus	9,000.00			2,500.00
104	Callender				3,077.79
105	Calmar	20,200.00			1,145.89
106	Calumet				
107	Camanche	800.00			
108	Cambridge	4,900.00	4,000.00		52.23
109	Cantril				
110	Carbon				
111	Carlisle		16,000.00		
112	Carpenter				
113	Carson	5,300.00	5,500.00	2,400.00	3,167.33
114	Cascade	38,500.00			51.53
115	Casey				774.03
116	Castalia				538.02
117	Castana	100.00			
118	Castle Hill—RFD. Waterloo				
119	Center Junction				
120	Center Point			700.00	
121	Centralia				
122	Central City				1,170.50

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,307.82				1,307.82	61
		500.00				500.00	62
		13,016.58			7,000.00	20,016.58	63
		11,479.54				11,479.54	64
							65
							66
							67
							68
							69
							70
		227.72				227.72	71
		6,000.00				6,000.00	72
	1,144.30	9,571.54				9,571.54	73
							74
		521.79				521.79	75
							76
	3,500.00	3,500.00				3,500.00	77
			1,100.00			1,100.00	78
		1,003.00				1,003.00	79
		3,400.00				3,400.00	80
		10.00				10.00	81
							82
		7,988.73				7,988.73	83
							84
		4,097.89				4,097.89	85
		4,000.00				4,000.00	86
							87
							88
							89
							90
		13,524.87				13,524.87	91
		9,006.99				9,006.99	92
		51,547.37	31,000.00		13,500.00	96,047.37	93
		38,027.42				38,027.42	94
		2,000.00				2,000.00	95
		37.00				37.00	96
							97
		2.19				2.19	98
		4,144.95				4,144.95	99
		8,500.00				8,500.00	100
		11,172.55				11,172.55	101
		11,500.00				11,500.00	102
		3,077.79				3,077.79	103
		21,345.89				21,345.89	104
							105
		800.00				800.00	106
		8,952.23				8,952.23	107
							108
							109
		16,000.00				16,000.00	110
							111
		16,367.33				16,367.33	112
		38,551.53				38,551.53	113
		774.03				774.03	114
		538.03				538.03	115
		100.00				100.00	116
							117
							118
		700.00				700.00	119
							120
		1,170.50				1,170.50	121
							122

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
123	Charlotte		1,000.00		
124	Charter Oak	37,500.00	500.00		
125	Chatsworth				10.00
126	Chelsea				
127	Chester				
128	Chillicothe	2,200.00			
129	Churdan	6,000.00			393.02
130	Cincinnati				
131	Clare				
132	Clarence	1,000.00			
133	Clarksville	14,000.00			857.61
134	Clayton				
135	Clearfield	500.00			
136	Cleghorn	9,000.00			12.50
137	Clemmons				
138	Clermont	5,000.00	9,000.00		10.13
139	Clio				
140	Clover Hills—P. O. Des Moines				350.00
141	Clutier				
142	Coburg				
143	Coggon	15,000.00			551.04
144	Coim	7,000.00			866.16
145	Colesburg				
146	College Springs				
147	Collins				987.79
148	Colo				
149	Columbus City				
150	Columbus Junction	8,000.00			120.69
151	Colwell	500.00			
152	Conesville				
153	Conrad		2,100.00		1.47
154	Conway	1,700.00			
155	Coon Rapids		5,000.00		21.80
156	Coppock				
157	Coralville—P. O. Iowa City				
158	Correctionville		2,500.00		
159	Corwith				
160	Corydon	41,005.22			7,979.59
161	Cotter				
162	Coulter		7,500.00		
163	Craig		2,000.00		
164	Crawfordsville	4,000.00			
165	Cromwell				
166	Crystal Lake				268.27
167	Cumberland				
168	Cumming				
169	Curlew	3,500.00			
170	Cushing	500.00			2,394.36
171	Cylinder				
172	Dakota City		3,500.00		
173	Dallas				
174	Dallas Center	37,000.00	17,000.00		32.89
175	Dana				
176	Danbury	11,500.00			19.82
177	Danville				
178	Davis City	9,800.00			118.11
179	Dawson	5,500.00		900.00	228.00
180	Dayton	10,500.00	9,000.00		
181	Decatur City				
182	Dedham	1,000.00			
183	Deep River	14,500.00			
184	Defiance				

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,000.00				1,000.00	123
		38,000.00				38,000.00	124
		10.00				10.00	125
							126
		2,200.00				2,200.00	127
		6,000.00				6,000.00	128
		393.02				393.02	129
							130
	500.00	1,500.00				1,500.00	131
		14,857.61				14,857.61	132
							133
		500.00				500.00	134
		9,012.50				9,012.50	135
							136
		14,010.13	1,500.00			15,510.13	137
							138
		350.00				350.00	139
							140
		15,551.04				15,551.04	141
		7,866.16				7,866.16	142
							143
			900.00			900.00	144
		987.79				987.79	145
					1,950.00	1,950.00	146
							147
		8,120.69				8,120.69	148
		500.00				500.00	149
							150
		2,101.47				2,101.47	151
		1,700.00				1,700.00	152
		5,021.86				5,021.86	153
							154
			2,000.00			2,000.00	155
		2,500.00				2,500.00	156
		49,584.81	10,000.00			59,584.81	157
							158
		7,500.00				7,500.00	159
		2,000.00				2,000.00	160
		4,000.00		238.33		4,238.33	161
							162
		268.27				268.27	163
							164
		3,500.00				3,500.00	165
		500.00				500.00	166
		2,394.36				2,394.36	167
		3,500.00				3,500.00	168
							169
		54,032.89				54,032.89	170
							171
		11,519.82	20,262.79			31,782.61	172
							173
	506.67	10,424.78				10,424.78	174
		6,628.00				6,628.00	175
		25,500.00			40,000.00	65,500.00	176
							177
		1,000.00				1,000.00	178
		14,500.00				14,500.00	179
							180
							181
							182
							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	1,300.00	6,000.00		
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	12,500.00			367.70
196	Dickens				
197	Dike				
198	Dixon	900.00			
199	Dolliver				145.32
200	Donahue	2,000.00			
201	Donnan				115.35
202	Donnellson	25,000.00			
203	Doon	6,000.00			529.76
204	Dougherty				
205	Dow City				2,500.00
206	Dows	1,000.00			127.40
207	Drakesville				
208	Dumont	10,500.00			
209	Dunconibe				
210	Dundee				
211	Dunkerton				
212	Dunlap	10,500.00	10,000.00		3,311.73
213	Durant	6,000.00			
214	Durango				
215	Dysart	11,100.00			
216	Earlham	26,500.00			8.25
217	Earling	9,000.00			
218	Earlyville				79.41
219	Early	4,000.00			240.60
220	Eddyville				223.52
221	Edgewood	14,500.00			
222	Elberon		500.00		
223	Eldridge				
224	Elgin	1,000.00	7,000.00		1.25
225	Elkader	15,500.00			6,309.24
226	Elkhart				151.68
227	Elk Horn	1,500.00			45.00
228	Elkport				
229	Elliott	1,000.00	3,300.00		
230	Ellston				
231	Ellsworth	2,500.00			
232	Elma	1,000.00			1,000.00
233	Ely				
234	Emerson	1,066.18	12,431.25		1,298.53
235	Epworth	1,000.00			
236	Essex	12,000.00	5,500.00		
237	Everly		4,500.00		
238	Exira		1,000.00	3,000.00	
239	Exline				
240	Fairbank				
241	Fairfax				
242	Farley	11,500.00			3,500.00
243	Farmersburg	13,000.00			1.00
244	Farmington				113.48
245	Farnhamville		5,500.00		
246	Farragut	3,500.00	17,500.00		220.00

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							185
		7,300.00				7,300.00	186
		8,000.00				8,000.00	187
							188
		300.00				300.00	189
							190
							191
							192
		57,700.00				57,700.00	193
		12,867.70			3,085.00	16,852.70	194
							195
							196
		900.00				900.00	197
		145.32				145.32	198
		2,000.00				2,000.00	199
		115.35				115.35	200
		25,000.00				25,000.00	201
		6,529.76				6,529.76	202
							203
		2,500.00				2,500.00	204
		1,127.40	3,504.92			4,632.32	205
							206
939.38		11,439.38				11,439.38	207
							208
							209
							210
		23,811.73				23,811.73	211
		6,000.00	3,000.00			9,000.00	212
							213
		11,100.00				11,100.00	214
		26,508.25	4,500.00			31,008.25	215
		9,000.00	4,200.00			13,200.00	216
		79.41				79.41	217
		4,240.60				4,240.60	218
		223.52				223.52	219
		14,500.00				14,500.00	220
		500.00				500.00	221
					2,100.00	2,100.00	222
		8,001.25				8,001.25	223
		21,809.24				21,809.24	224
		151.68				151.68	225
		1,545.00				1,545.00	226
							227
		4,300.00				4,300.00	228
							229
		2,500.00			15,700.00	18,200.00	230
		2,000.00				2,000.00	231
							232
		14,795.96	6,000.00			20,795.96	233
		1,000.00				1,000.00	234
		17,500.00				17,500.00	235
		4,500.00				4,500.00	236
		4,000.00	1,000.00			5,000.00	237
							238
							239
							240
		15,000.00				15,000.00	241
		13,001.00				13,001.00	242
		113.48				113.48	243
		5,500.00				5,500.00	244
		21,220.00	1,057.22		2,500.00	24,777.22	245
							246

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
247	Fayette				355.90
248	Fenton	1,000.00			
249	Ferguson	500.00		255.00	.30
250	Fertile	2,000.00			
251	Floris				
252	Floyd	2,500.00			1.00
253	Fonda	30,900.00			
254	Fontanelle				10.67
255	Fort Atkinson	1,000.00			
256	Fostoria	5,500.00			
257	Franklin—P. O. Donnellson				
258	Fraser				
259	Fredericksburg				5.26
260	Frederika		1,000.00		
261	Fredonia—P. O. Columbus Jct.				
262	Fremont	17,100.00			
263	Galt				
264	Galva	5,200.00			45.40
265	Garber				
266	Garden Grove				33.93
267	Garnaville	13,000.00			
268	Garner	28,160.32			
269	Garrison				
270	Garwin	5,500.00			
271	Geneva				
272	George	11,000.00			75.00
273	Gilbert				
274	Gilbertville				
275	Gilman				855.65
276	Gilmore City	25,500.00			
277	Gladbrook	20,500.00			
278	Glidden	7,000.00			15.00
279	Goldfield	5,000.00			2,165.00
280	Goodel				
281	Gooselake	3,000.00			
282	Gowrie		2,500.00		83.28
283	Graettinger	3,000.00	16,500.00		81.20
284	Graf				
285	Grafton	7,000.00			
286	Grand Junction	10,000.00			14.88
287	Grand Mound				42.50
288	Grand River				
289	Grandview				
290	Granger		9,000.00		
291	Grant				
292	Granville	2,000.00	6,500.00		
293	Gravity				
294	Gray		4,500.00		
295	Greeley				
296	Greene	15,000.00			
297	Greenfield	23,000.00			
298	Green Island				
299	Greenville				
300	Grimes	9,500.00			30.05
301	Griswold				22.75
302	Grundy Center		8,000.00		106.16
303	Gruver				
304	Guernsey				
305	Guthrie Center	9,800.00	42,500.00		.55
306	Guttenberg		15,000.00		30.60
307	Halbur				1.00
308	Hamilton				

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		355.90				355.90	247
		1,000.00				1,000.00	248
		755.30				755.30	249
		2,000.00				2,000.00	250
							251
		2,501.00				2,501.00	252
		30,900.00				30,900.00	253
		10.67				10.67	254
		1,000.00				1,000.00	255
		5,500.00				5,500.00	256
							257
		5.26				5.26	258
		1,000.00				1,000.00	259
							260
		17,100.00				17,100.00	261
							262
		5,245.40				5,245.40	263
							264
		33.93				33.93	265
		13,000.00		416.05		13,416.05	266
		28,160.32				28,160.32	267
							268
		5,500.00				5,500.00	269
							270
		11,075.00				11,075.00	271
							272
							273
		855.65				855.65	274
		25,500.00	10,500.00			36,000.00	275
		20,500.00	5,772.60			26,272.60	276
		7,015.00	5,285.54		41,500.00	53,800.54	277
		7,165.00				7,165.00	278
							279
		3,000.00				3,000.00	280
13,000.00		15,583.28			64,500.00	80,083.28	281
		19,581.20				19,581.20	282
							283
		7,000.00				7,000.00	284
	2,400.00	12,414.88			50,000.00	62,414.88	285
		42.50				42.50	286
							287
							288
		9,000.00				9,000.00	289
							290
		8,500.00				8,500.00	291
							292
		4,500.00				4,500.00	293
							294
		15,000.00				15,000.00	295
		23,000.00	53,000.00		28,000.00	104,000.00	296
							297
							298
		9,530.05				9,530.05	299
		22.75				22.75	300
	3,239.40	11,345.56				11,345.56	301
							302
							303
							304
		52,300.55				52,300.55	305
		15,030.00	4,000.00			19,030.00	306
		1.00				1.00	307
							308

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
309	Hancock				
310	Hanlontown	4,000.00			
311	Hansel				
312	Harcourt				
313	Hardy				
314	Harper				
315	Harpers Ferry		500.00	200.00	
316	Harris	6,500.00			64.00
317	Hartford	1,000.00			300.00
318	Hartley	33,900.00			472.40
319	Hartwick				
320	Harvey				
321	Hastings				
322	Havelock	4,500.00			
323	Hawkeye	4,500.00			494.10
324	Hayesville				
325	Hazelton				
326	Hedrick			74.49	
327	Henderson	900.00			144.12
328	Hepburn				
329	Hills				
330	Hillsboro				
331	Hinton				1.75
332	Holland				
333	Holstein		8,000.00		
334	Holy Cross—P. O. N. B. Vista				
335	Hopeville—P. O. Murray				
336	Hopkinton			500.00	1,061.00
337	Hornick	2,500.00	6,500.00		
338	Hospers	1,500.00	9,000.00		
339	Hubbard	11,000.00			17.13
340	Hudson	6,000.00			2.00
341	Hull		15,000.00		1,500.33
342	Humeston	19,000.00			641.57
343	Hurstville				
344	Huxley		17,000.00		
345	Imogene				
346	Inwood	15,000.00			
347	Ionia				
348	Ireton	9,700.00	4,500.00		605.64
349	Irvin	1,000.00			
350	Jackson Junction				
351	Jamaica				
352	Janesville		9,000.00		
353	Jesup		10,000.00		15.00
354	Jewell Jct.—P. O. Newell	3,400.00	12,000.00		10.69
355	Joice	4,000.00			612.50
356	Jolley				33.40
357	Kalona	3,000.00			1,550.64
358	Kamrar				
359	Kanawha	500.00			4,001.14
360	Kellerton				
361	Kelley				6.17
362	Kellogg	1,500.00			
363	Kensett	10,700.00			
364	Kent	2,500.00			5.00
365	Keosauqua				
366	Keota	21,000.00			126.13
367	Keswick				
368	Keystone	26,000.00			
369	Kimballton	9,000.00			3.30
370	Kingsley	4,000.00			

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		4,000.00				4,000.00	300
							310
							311
							312
							313
		700.00				700.00	314
		6,564.00				6,564.00	315
		1,300.00				1,300.00	316
		34,372.40				34,372.40	317
							318
							319
	4,892.20	4,892.20				4,892.20	320
		4,500.00				4,500.00	321
		4,994.10				4,994.10	322
							323
							324
		74.49				74.49	325
		1,044.12				1,044.12	326
							327
							328
							329
		1.75				1.75	330
							331
		8,000.00	36,000.00			44,000.00	332
							333
							334
		1,561.00			40,000.00	41,561.00	335
		9,000.00				9,000.00	336
		10,500.00				10,500.00	337
		11,017.13	2,000.00			13,017.13	338
		6,002.00				6,002.00	339
		16,500.33				16,500.33	340
		19,641.57	18,000.00			37,641.57	341
							342
		17,000.00				17,000.00	343
							344
		15,000.00	2,516.08			17,516.08	345
							346
		14,805.64				14,805.64	347
		1,000.00				1,000.00	348
							349
	3,000.00	3,000.00				3,000.00	350
		9,000.00				9,000.00	351
		10,015.00				10,015.00	352
		15,410.69	1,800.00			17,210.69	353
		4,612.50				4,612.50	354
		33.40				33.40	355
		4,550.64	500.00			5,050.64	356
							357
	9,359.80	13,860.94				13,860.94	358
			9,300.00			9,300.00	359
		6.17				6.17	360
		1,500.00				1,500.00	361
		10,700.00				10,700.00	362
		2,505.00				2,505.00	363
							364
		21,126.13	16,500.00			37,626.13	365
							366
		26,000.00			3,300.00	29,300.00	367
		9,003.30	2,500.00			11,503.30	368
		4,000.00				4,000.00	369
							370

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
371	Kinross		500.00		
372	Kirkman		2,100.00		
373	Kirksville	700.00			
374	Kiron				
375	Klemme	13,800.00			
376	Knierim				
377	Lacona				
378	Ladora		1,000.00		
379	Lakota				23.14
380	Lake Mills	2,000.00	18,000.00		
381	Lake Park	4,500.00	14,500.00		
382	Lake View	15,000.00			49.20
383	Lamoni	5,000.00	15,500.00		2,290.25
384	Lamont				
385	Lamotte				
386	Lanesboro				
387	Lansing	19,000.00	1,000.00		
388	La Porte City	28,500.00	29,000.00		1,730.86
389	Larchwood	12,125.00			
390	Larrabee	5,300.00			
391	Latimer				
392	Laurel				1.00
393	Laurens				1.82
394	Lawler				21.02
395	Lawton				1,030.00
396	Le Claire	1,000.00			957.31
397	Ledyard				
398	Le Grand	100.00			26.06
399	Lehigh	3,500.00	4,500.00		780.87
400	Leighton				565.66
401	Leland				.50
402	Lenox	36,000.00	20,000.00		7,009.21
403	Le Roy				
404	Lester				
405	Letts				
406	Lewis				390.64
407	Libertyville				3.60
408	Lidderdale				6.05
409	Lime Springs	12,000.00			
410	Lincoln		4,000.00		
411	Linder		9,300.00		
412	Lineville				934.75
413	Linn Grove	6,500.00			66.32
414	Lisbon	14,500.00	13,000.00		23.04
415	Liscomb				
416	Littleport				667.90
417	Little Rock				3.95
418	Little Sioux	4,500.00			3.50
419	Livermore	500.00			
420	Lockridge				
421	Logan	34,150.00			
422	Lohrville	24,100.00			1,669.38
423	Lone Rock		2,000.00		
424	Lone Tree				443.72
425	Long Grove				39.37
426	Lorimor	2,000.00			61.20
427	Lost Nation		4,000.00		
428	Lovilia				
429	Lowden	2,800.00	3,500.00		276.36
430	Low Moor		5,000.00		
431	Luana	400.00			79.51
432	Lucas				686.07

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		500.00				500.00	371
		2,100.00				2,100.00	372
		700.00				700.00	373
							374
		13,800.00	3,700.00			17,500.00	375
							376
							377
		1,000.00				1,000.00	378
		23.14	3,500.00			3,523.14	379
		20,000.00	5,500.00		66,000.00	91,500.00	380
		19,000.00	14,000.00			33,000.00	381
		15,049.20				15,049.20	382
		22,790.25				22,790.25	383
							384
							385
							386
		20,000.00	3,500.00			23,500.00	387
		59,230.86			89,500.00	148,730.86	388
		12,125.00				12,125.00	389
		5,300.00				5,300.00	390
							391
		1.00				1.00	392
		1.82				1.82	393
		21.02				21.02	394
1,000.00		2,030.00				2,030.00	395
		1,957.31				1,957.31	396
							397
		126.06				126.06	398
		8,780.87				8,780.87	399
		565.66				565.66	400
		.50				.50	401
		63,009.21				63,009.21	402
							403
							404
							405
7,500.00		7,890.64	1,500.00			9,390.64	406
		3.60				3.60	407
		6.05				6.05	408
		12,000.00	2,800.00			14,800.00	409
		4,000.00				4,000.00	410
		9,300.00				9,300.00	411
		934.75				934.75	412
		6,566.32				6,566.32	413
		27,523.04				27,523.04	414
							415
		667.90				667.90	416
		3.95				3.95	417
		4,503.50				4,503.50	418
		500.00				500.00	419
							420
		34,150.00				34,150.00	421
		25,769.38				25,769.38	422
		2,000.00				2,000.00	423
		443.72				443.72	424
		39.37				39.37	425
		2,061.20	4,000.00			6,061.20	426
		4,000.00				4,000.00	427
							428
		6,576.36				6,576.36	429
		5,000.00				5,000.00	430
		479.51				479.51	431
		686.07				686.07	432

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
433	Luther	1,500.00			
434	Lu Verne				48.00
435	Luxemburg—P. O. N. Vienna				14.00
436	Luzerne				
437	Lynnville				
438	Lytton	10,000.00			5.75
439	Macedonia	4,000.00			
440	Macksburg				
441	Magnolia				
442	Malcolm				
443	Mallard	4,000.00			599.07
444	Maloy				
445	Malvern	30,100.00			3,856.07
446	Manilla	6,100.00	1,000.00		4,122.59
447	Manly				3.00
448	Manning	2,500.00	6,000.00		
449	Manson	110,500.00			13.70
450	Mapleton	25,556.00	19,500.00	2,700.00	437.92
451	Marathon	3,000.00			
452	Marble Rock				
453	Marcus	15,500.00			
454	Marne	5,000.00			51.14
455	Marquette	22,700.00			
456	Martelle	7,500.00			960.00
457	Martinsburg				
458	Martensdale		500.00		
459	Marysville				
460	Masonville				
461	Massena		14,000.00		
462	Matlock				
463	Maurice	1,000.00	8,400.00		
464	Maxwell	4,500.00			2,727.23
465	Maynard	1,000.00			
466	Maysville—P. O. Walcott				
467	McCalisburg	3,000.00			4.85
468	McCausland				
469	McClelland	2,100.00	2,500.00		
470	McGregor	27,500.00			3,345.73
471	McIntire				
472	Mechanicsville				
473	Medlapolis				2,191.24
474	Melbourne		21,000.00		
475	Melcher	2,024.15			678.03
476	Melrose				
477	Melvin		4,000.00		
478	Menlo		16,000.00		
479	Meriden				
480	Merrill	500.00	1,000.00		428.95
481	Meservey				
482	Middletown				
483	Miles				
484	Milford		12,000.00		1,053.85
485	Millersburg				
486	Millerton				
487	Milo				
488	Milton	1,500.00			760.92
489	Minburn				11.00
490	Minden	2,000.00			1,321.15
491	Mingo	7,500.00			
492	Mitchell				
493	Mitchellville		12,000.00		
494	Modale	5,800.00			

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,500.00				1,500.00	433
		48.00				48.00	434
		14.00				14.00	435
							436
		10,005.75				10,005.75	437
		4,000.00				4,000.00	438
							439
	1,080.00	1,080.00				1,080.00	440
		4,599.07			2,500.00	7,099.07	441
							442
	488.26	40,444.33				40,444.33	443
		11,222.59			10,800.00	22,022.59	444
		3.00				3.00	445
		8,500.00			142,000.00	150,500.00	446
		110,513.70				110,513.70	447
		48,193.92			8,334.00	56,527.92	448
		3,000.00				3,000.00	449
							450
		15,500.00	14,500.00			30,000.00	451
		5,051.14				5,051.14	452
		22,700.00	15,600.00			38,300.00	453
	618.00	9,078.00				9,078.00	454
							455
		500.00				500.00	456
							457
		14,000.00				14,000.00	458
							459
		9,400.00				9,400.00	460
		7,227.23				7,227.23	461
		1,000.00				1,000.00	462
							463
		3,004.85				3,004.85	464
							465
		4,600.00				4,600.00	466
		30,845.73	11,000.00			41,845.73	467
							468
		2,191.24				2,191.24	469
		21,000.00				21,000.00	470
		2,702.18				2,702.18	471
							472
		4,000.00				4,000.00	473
		16,000.00				16,000.00	474
							475
		1,928.95				1,928.95	476
							477
							478
		13,053.85	10,000.00		67,000.00	90,053.85	479
							480
							481
		2,260.92				2,260.92	482
		11.00				11.00	483
		3,321.15				3,321.15	484
		7,500.00				7,500.00	485
							486
		12,000.00				12,000.00	487
		5,800.00				5,800.00	488

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
495	Mondamin		12,000.00		
496	Moneta				
497	Monmouth				
498	Monona	52,000.00			
499	Monroe	35,000.00			
500	Montezuma	13,700.00	500.00		1,395.33
501	Montour				
502	Montrose				
503	Moorhead				2.00
504	Moorland				
505	Moravia				
506	Morley				
507	Morning Sun	2,750.00	2,100.00		1,636.38
508	Morrison				10.00
509	Moulton	33,600.00	14,000.00		
510	Mt. Auburn	400.00			1.50
511	Mt. Ayr	1,500.00	58,000.00		32.35
512	Mt. Sterling				
513	Mt. Union				300.00
514	Mt. Vernon	1,000.00			
515	Moville				
516	Murray				
517	Nashua	22,000.00			
518	Nemaha				1,000.00
519	Neola	10,500.00			1,878.64
520	New Albin	500.00	10,000.00		
521	Newell	8,500.00			7,004.04
522	Newhall				9.74
523	New Hartford				
524	New Liberty				
525	New London	11,914.00	500.00		2,498.27
526	New Market				
527	New Providence				10.90
528	New Sharon		12,000.00		
529	New Vienna				
530	New Virginia				
531	Nicholas				
532	Nodaway	300.00			
533	Nora Springs		2,500.00		
534	Northboro	2,500.00			
535	North Buena Vista				228.18
536	North English	31,000.00			2,203.00
537	North Liberty				
538	North Washington				
539	Northwood	13,483.17			5,863.16
540	Norwalk				
541	Norway				
542	Numa				
543	Oakland	1,200.00			1,907.94
544	Oakville				
545	Ocheyedan				
546	Odebolt	16,000.00			165.43
547	Ogden	15,000.00			382.93
548	Okoboji				535.88
549	Olds				
550	Olin	6,800.00	1,000.00		2.70
551	Ollie				
552	Oneida				
553	Onslow				
554	Orange City	25,000.00	9,000.00		
555	Orchard	1,000.00			10.00
556	Orient				

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		12,000.00	3,000.00	1,079.21		16,079.21	495
							496
		52,000.00	2,000.00			54,000.00	497
		35,000.00				35,000.00	498
		15,595.33			10,000.00	25,595.33	499
							500
							501
	1,520.00	1,522.00	2,000.00			3,522.00	502
	200.00	200.00				200.00	503
							504
		6,486.38	4,905.01			11,391.39	505
		10.00				10.00	506
		47,600.00		800.00		48,400.00	507
		401.50				401.50	508
		59,532.35				59,532.35	509
							510
		300.00				300.00	511
		1,000.00	171.70			1,171.70	512
			6,050.00			6,050.00	513
							514
		22,000.00	500.00			22,500.00	515
		1,000.00				1,000.00	516
		12,378.64	18,500.00		8,347.00	39,225.64	517
		10,500.00				10,500.00	518
		15,504.04		4,479.11		19,983.15	519
		9.74				9.74	520
							521
							522
		14,912.27				14,912.27	523
	834.00	834.00				834.00	524
		10.90				10.90	525
		12,000.00		170.36		12,170.36	526
							527
							528
		300.00				300.00	529
		2,500.00				2,500.00	530
		2,500.00				2,500.00	531
		228.18				228.18	532
		33,203.00				33,203.00	533
							534
		19,346.33				19,346.33	535
							536
							537
		3,107.94	2,806.52			5,914.46	538
							539
		16,165.43				16,165.43	540
		15,382.93			56,500.00	71,882.93	541
		535.88				535.88	542
		7,802.70	1,000.00			8,802.70	543
							544
							545
		34,000.00			22,000.00	56,000.00	546
		1,010.00				1,010.00	547
				200.00		300.00	548
							549
							550
							551
							552
							553
							554
							555
							556

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
557	Orleans—P. O. Spirit Lake				
558	Ossian		4,000.00		500.00
559	Osterdock				
560	Oto		3,500.00		
561	Ottosen				
562	Owasa				
563	Oxford	13,000.00			
564	Oxford Junction	11,600.00			14.25
565	Oyens				
566	Pacific Junction				1.00
567	Packwood				
568	Palmer	1,000.00			4.80
569	Palo				
570	Panama	5,000.00			408.80
571	Panora		8,000.00		
572	Parkersburg	14,000.00	500.00		111.00
573	Parnell				
574	Paton		9,000.00		
575	Patterson				100.00
576	Paullina	17,000.00			1.05
577	Peosta				
578	Persia				
579	Peru				202.00
580	Peterson				
581	Pierson	3,000.00			335.00
582	Pilot Mound				
583	Pioneer				
584	Pisgah	6,000.00			
585	Plainfield				
586	Plain View—RFD. Walcott				
587	Plano				
588	Pleasanton				
589	Pleasant Plain				
590	Pleasantville	3,500.00	18,500.00	400.00	
591	Plover		4,500.00		
592	Plymouth				
593	Pocahontas	41,600.00			6,151.93
594	Polk City	400.00			260.75
595	Pomeroy	37,000.00	19,000.00		
596	Popejoy	1,700.00			25.00
597	Portsmouth	3,500.00			
598	Postville	19,000.00			
599	Prairieburg				4.41
600	Prairie City	500.00			
601	Prescott				1,040.00
602	Preston	4,000.00	11,000.00		25.32
603	Primghar		7,000.00		300.00
604	Princeton				281.95
605	Promise City				
606	Protivin				10.98
607	Pulaski				
608	Quasqueton				1.50
609	Quimby		6,400.00		
610	Radcliffe		1,800.00		250.00
611	Rake	13,404.00			
612	Ralston				17.50
613	Randall				
614	Randolph		13,000.00		19.34
615	Rathbun				
616	Readlyn	13,000.00			9.64
617	Reasnor				
618	Redding				

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		4,500.00				4,500.00	557
							558
		3,500.00				3,500.00	559
							560
							561
		13,000.00				13,000.00	562
		11,014.25				11,014.25	563
							564
		1.00				1.00	565
							566
		1,004.80				1,004.80	567
							568
		5,408.80				5,408.80	569
		8,000.00				8,000.00	570
		14,611.00				14,611.00	571
							572
		9,000.00				9,000.00	573
		100.00				100.00	574
		17,001.05				17,001.05	575
							576
							577
		202.00				202.00	578
							579
		3,335.00				3,335.00	580
							581
							582
	1,862.00	7,862.00				7,862.00	583
							584
							585
							586
							587
							588
							589
		22,400.00	500.00			22,900.00	590
		4,500.00				4,500.00	591
							592
		47,751.93	5,955.92			53,707.85	593
		606.75				606.75	594
		56,000.00				56,000.00	595
		1,725.00				1,725.00	596
		3,500.00				3,500.00	597
		19,000.00				19,000.00	598
		4.41				4.41	599
		500.00				500.00	600
		1,040.00				1,040.00	601
9,000.00	490.77	24,516.09	1,000.00			25,516.09	602
		7,300.00			90,000.00	97,300.00	603
		381.95				381.95	604
							605
		10.98				10.98	606
							607
		1.50				1.50	608
		6,400.00				6,400.00	609
		2,050.00				2,050.00	610
		13,404.00				13,404.00	611
		17.50				17.50	612
							613
		13,019.34				13,019.34	614
							615
		13,009.64				13,009.64	616
							617
							618

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
619	Redfield	500.00	3,000.00		
620	Reinbeck	40,500.00			3.15
621	Rembrandt		2,500.00		521.21
622	Remsen	23,000.00	72,800.00		
623	Renwick	2,000.00			
624	Rhodes				
625	Riceville	3,500.00			936.11
626	Richland				
627	Ricketts	2,500.00			
628	Ridgeway		6,000.00		
629	Rinard				
630	Ringsted				120.10
631	Rippey	1,000.00	3,300.00		
632	Riverside	2,000.00	1,000.00		2,084.00
633	Riverside (Dubuque Co.)				
634	Riverton				
635	Robins				
636	Rock Falls				
637	Rockford	38,800.00			300.00
638	Rock Valley	500.00	6,000.00		
639	Rockwell	1,000.00	7,200.00		3.00
640	Rodman				
641	Rodney				
642	Roland	1,000.00	11,500.00		75.00
643	Rolfe	16,500.00			784.10
644	Rome				
645	Rose Hill				
646	Rossie				
647	Rowan				
648	Rowley				
649	Royal		12,500.00		1,550.00
650	Rudd	1,500.00			
651	Runnells				
652	Russell				
653	Ruthven	2,000.00	500.00		847.42
654	Rutland				
655	Ryan		3,500.00		1,860.41
656	St. Ansgar	5,000.00			2.95
657	St. Anthony				
658	St. Charles				
659	St. Lucas				
660	St. Marys				62.64
661	St. Olaf				
662	St. Paul—RFD West Point				
663	Sabula				
664	Sageville				
665	Salem	4,100.00			3.15
666	Salix				750.00
667	Sanborn	30,000.00			1,518.37
668	Sandyville—P. O. Milo				
669	Searville				
670	Schaller	16,000.00			
671	Schleswig	51,500.00			
672	Seranton	100.00	19,600.00		
673	Searsboro				
674	Sergeant Bluff	7,000.00			422.15
675	Shambaugh				.70
676	Shannon City				
677	Sharpsburg	2,000.00			27.50
678	Sheffield	4,000.00	15,000.00		
679	Shelby	33,469.81			
680	Sheldahl				

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		3,500.00				3,500.00	619
		40,503.15				40,503.15	620
		3,021.21				3,021.21	621
		95,800.00				95,800.00	622
		2,000.00			11,000.00	13,000.00	623
		4,436.11				4,436.11	624
							625
		2,500.00				2,500.00	626
		6,000.00				6,000.00	627
							628
		120.10				120.10	629
		4,300.00				4,300.00	630
		5,084.00	4,000.00			9,084.00	631
							632
							633
							634
							635
		39,100.00	83,200.00			122,300.00	636
		6,500.00				6,500.00	637
		8,203.00				8,203.00	638
							639
							640
		12,575.00				12,575.00	641
		17,284.10	29,849.00			47,133.70	642
							643
							644
							645
							646
							647
		14,050.00				14,050.00	648
		1,500.00				1,500.00	649
							650
							651
		3,347.42				3,347.42	652
							653
		5,360.41				5,360.41	654
		5,002.95			1,849.69	6,852.64	655
							656
							657
							658
		62.64				62.64	659
							660
							661
							662
							663
		4,103.15				4,103.15	664
		750.00				750.00	665
		31,518.37			12,000.00	43,518.37	666
							667
							668
		16,000.00				16,000.00	669
		51,500.00				51,500.00	670
		19,700.00				19,700.00	671
							672
		7,422.15				7,422.15	673
		.70				.70	674
							675
		2,027.50				2,027.50	676
		19,000.00	5,000.00			24,000.00	677
		33,469.81	10,873.41		9,000.00	53,343.22	678
							679
							680

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
681	Sherrill				
682	Sheil Rock	8,000.00			28.05
683	Shellsburg				2.00
684	Sibley	6,500.00	4,000.00		
685	Sidney				4,720.47
686	Silver City				
687	Sioux Center	30,500.00			8,784.78
688	Sioux Rapids	4,600.00			509.00
689	Slater				15.66
690	Sloan				
691	Smithland				
692	Soldier				1,256.46
693	Solon				
694	Somers	2,000.00			
695	South English				
696	Spillville				
697	Spirit Lake	16,000.00	54,000.00		5.86
698	Spragueville	600.00			
699	Springbrook				
700	Spring Hill				
701	Springville	3,000.00			
702	Stacyville	16,000.00			
703	Stanhope	500.00	3,500.00		1,335.00
704	Stanley				
705	Stanton	14,000.00	3,500.00		1,584.59
706	Stanwood	3,000.00			
707	State Center		6,000.00		374.57
708	Steamboat Rock				
709	Stockport				700.00
710	Stockton				
711	Story City		12,000.00		240.31
712	Stout				
713	Stratford	4,500.00	6,000.00		
714	Strawberry Point	2,500.00			154.21
715	Struble				
716	Sully				
717	Sumner	23,000.00			930.00
718	Superior		12,000.00		
719	Sutherland	6,200.00	14,058.75		3.00
720	Swaledale				
721	Swan				
722	Swea City	7,300.00			3,497.14
723	Swisher				6.00
724	Tabor		90,549.00		4,545.00
725	Templeton				
726	Tennant		3,500.00		
727	Terrill		8,000.00		
728	Thayer				
729	Thompson	3,000.00			25.00
730	Thor	7,400.00			500.00
731	Thornburg				
732	Thornton				
733	Thurman				
734	Tiffin				
735	Tingley				11.36
736	Titonka	16,000.00			1,827.15
737	Toronto				
738	Traer	1,400.00	18,000.00	850.00	3,843.10
739	Treynor	2,000.00			36.75
740	Tripoli				1,700.00
741	Truesda'e	1,000.00			
742	Truro				

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		8,028.05				8,028.05	681
		2.00				2.00	682
		10,500.00				10,500.00	683
		4,720.47	2,000.00			6,720.47	684
							685
		39,284.78				39,284.78	686
		5,109.00				5,109.00	687
		15.66				15.66	688
	2,000.00	3,000.00	2,400.00			5,400.00	689
	2,000.00	3,256.46				3,256.46	690
		2,000.00				2,000.00	691
							692
		98,310.04				98,310.04	693
28,304.18		600.00				600.00	694
							695
		3,000.00	4,533.55			7,533.55	696
		16,000.00				16,000.00	697
514.63	503.00	6,352.63			2,000.00	8,352.63	698
							699
		19,084.59			24,000.00	43,084.59	700
		3,000.00	4,500.00			7,500.00	701
	630.13	7,004.70				7,004.70	702
		700.00				700.00	703
							704
		12,240.31				12,240.31	705
							706
		10,500.00				10,500.00	707
		2,654.21				2,654.21	708
							709
		23,930.00				23,930.00	710
		12,000.00				12,000.00	711
		20,261.75				20,261.75	712
							713
		10,797.14	1,730.00			12,527.14	714
		6.00				6.00	715
		95,094.00				95,094.00	716
							717
		3,500.00				3,500.00	718
		8,000.00				8,000.00	719
							720
		3,025.00				3,025.00	721
		7,900.00				7,900.00	722
							723
							724
		11.36				11.36	725
		17,827.15				17,827.15	726
							727
		24,093.10				24,093.10	728
		2,036.75				2,036.75	729
		1,700.00				1,700.00	730
		1,000.00				1,000.00	731
							732
							733
							734
							735
							736
							737
							738
							739
							740
							741
							742

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
743	Turin				
744	Udell				240.14
745	Underwood	2,200.00			13.90
746	Union				3.00
747	Unionville				
748	University Heights				
749	University Park				121.32
750	Urbana				
751	Urbandale—RFD Des Moines	17,500.00			2.00
752	Ute	6,000.00			295.05
753	Vail	10,500.00			2,612.92
754	Vaieria				97.82
755	Van Horne		12,000.00		
756	Van Meter				
757	Van Wert				
758	Varina				
759	Victor				3,271.98
760	Vincent				
761	Vining				
762	Volga City				264.62
763	Wadena				3.00
764	Wahpeton				
765	Walcott				
766	Walker				34.45
767	Wallingford				
768	Wall Lake	1,600.00			
769	Walnut	9,000.00	2,500.00		7,143.63
770	Wapello	27,000.00			308.86
771	Washta		10,500.00		
772	Waterville				
773	Waucoma				
774	Waukee				
775	Wayland			500.00	
776	Webb		8,200.00		
777	Webster				
778	Weldon				64.41
779	Wellman	100.00			2,537.05
780	Wellsburg		9,000.00		965.52
781	Welton				
782	Wesley		2,000.00		
783	West Bend	2,000.00			2,032.26
784	West Branch	25,300.00			200.00
785	West Burlington	2,500.00	5,000.00		
786	West Chester				
787	Westfield		500.00		
788	Westgate		2,000.00		42.00
789	West Liberty				
790	West Mitchell—P. O. Mitchell				
791	Westphalia				
792	West Okoboji—P. O. Milford				2,162.11
793	West Point		19,000.00		
794	West Side	1,000.00			
795	What Cheer	25,500.00			1.50
796	Wheatland				88.08
797	Whiting		43,500.00		
798	Whittemore	2,495.00	11,326.76		
799	Whitten				
800	Willey—P. O. Carroll				
801	Williams	3,400.00	3,500.00		
802	Williamsburg	49,250.00	5,000.00		1,646.48
803	Williamson				200.00
804	Wilton Junction				19.00

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		240.14				240.14	743
		2,213.90				2,213.90	744
		3.00				3.00	745
							746
							747
		121.32				121.32	748
							749
		17,502.00				17,502.00	750
		6,295.05				6,295.05	751
		13,112.92	2,000.00			15,112.92	752
		97.82				97.82	753
		12,000.00				12,000.00	754
							755
							756
							757
		3,271.98				3,271.98	758
							759
							760
		264.62	773.55			1,038.17	761
		3.00				3.00	762
							763
		34.45				34.45	764
							765
		1,600.00				1,600.00	766
		18,643.66				18,643.66	767
		27,308.86				27,308.86	768
		10,500.00				10,500.00	769
							770
							771
							772
							773
		500.00				500.00	774
		8,200.00				8,200.00	775
							776
		64.41				64.41	777
		2,637.05				2,637.05	778
		9,965.52				9,965.52	779
							780
		2,000.00				2,000.00	781
		4,032.26			6,000.00	10,032.26	782
		25,500.00				25,500.00	783
		7,500.00				7,500.00	784
							785
		500.00				500.00	786
		2,042.00				2,042.00	787
					7,000.00	7,000.00	788
							789
							790
		2,162.11				2,162.11	791
		19,000.00				19,000.00	792
		1,000.00				1,000.00	793
		25,501.50				25,501.50	794
		88.08				88.08	795
		43,500.00				43,500.00	796
		13,821.76			7,799.00	21,620.76	797
							798
							799
		6,900.00				6,900.00	800
		55,896.48				55,896.48	801
		200.00				200.00	802
		19.00			11,000.00	11,019.00	803
							804

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
805	Winfield.....	43,600.00			
806	Winthrop.....				
807	Wiota.....	1,500.00			
808	Woden.....				
809	Woodbine.....	9,000.00			
810	Woodburn.....				
811	Woodward.....	8,000.00			
812	Woolstock.....				
813	Worthington.....				
814	Wyoming.....	3,500.00	2,500.00		
815	Yale.....				17.60
816	Yetter.....				
817	Yorktown.....				
818	Zearing.....		12,000.00		769.84
819	Zwingle.....				1.25

INDEBTEDNESS AT APRIL 1, 1939—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		43,600.00	11,550.00			55,150.00	805
		1,500.00				1,500.00	806
							807
22,500.00		31,500.00	2,500.00		2,500.00	36,500.00	808
		8,000.00				8,000.00	809
							810
							811
							812
		6,000.00	500.00			6,500.00	813
		17.00				17.00	814
							815
							816
		12,769.84				12,769.84	817
		1.25				1.25	818
							819

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

Number	Towns	Real property	Personal property	Railroad property
	Grand Total.....	\$151,872,774.00	\$25,809,610.00	\$ 8,630,169.00
1	Ackley.....	842,676.00	132,895.00	47,832.00
2	Ackworth.....	11,110.00	2,720.00	19,146.00
3	Adair.....	247,753.00	39,024.00	24,170.00
4	Adel.....	789,391.00	85,052.00	10,505.00
5	Afton.....	257,554.00	46,911.00	18,562.00
6	Agency.....	125,547.00	18,437.00	13,724.00
7	Ainsworth.....	145,087.00	21,478.00	4,586.00
8	Akron.....	476,520.00	82,367.00	13,838.00
9	Albert City.....	323,630.00	72,964.00	5,252.00
10	Albion.....	99,387.00	5,824.00	784.00
11	Alburnett.....			
12	Alden.....	257,996.00	38,952.00	20,644.00
13	Alexander.....	222,776.00	35,980.00	3,267.00
14	Allerton.....	339,633.00	40,120.00	7,802.00
15	Allison.....	300,463.00	44,900.00	15,273.00
16	Alta.....	470,621.00	69,655.00	21,237.00
17	Alta Vista.....	121,390.00	27,217.00	7,548.00
18	Alton.....	441,360.00	71,000.00	43,108.00
19	Altoona.....	222,306.00	25,054.00	14,136.00
20	Alvord.....	158,038.00	23,751.00	10,629.00
21	Andover.....	28,983.00	2,229.00	6,623.00
22	Andrew.....	89,617.00	11,725.00	
23	Anita.....	433,208.00	50,089.00	8,994.00
24	Ankeny.....	281,415.00	32,849.00	17,777.00
25	Anthon.....	261,363.00	61,423.00	23,340.00
26	Aplington.....	303,494.00	38,864.00	15,770.00
27	Areadia.....	127,816.00	12,249.00	
28	Archer.....	34,432.00	22,394.00	7,340.00
29	Aredale.....	43,328.00	27,100.00	12,497.00
30	Arion.....	52,158.00	4,564.00	38,255.00
31	Arispe.....	30,130.00	5,215.00	6,674.00
32	Arlington.....	290,771.00	41,846.00	11,212.00
33	Armstrong.....	317,823.00	89,625.00	92,556.00
34	Arnold: Park.....	456,404.00	40,268.00	12,525.00
35	Arthur.....	157,646.00	31,591.00	6,623.00
36	Ashton.....			
37	Ashbury—P. O. Dubuque, Ia.....			
38	Aspinwall.....	31,749.00	7,168.00	5,051.00
39	Atalissa.....	55,980.00	7,445.00	1,550.00
40	Athelstan.....	23,813.00	3,162.00	
41	Atkins.....	193,667.00	12,068.00	12,727.00
42	Auburn.....	171,533.00	27,181.00	14,268.00
43	Aurelia.....	286,853.00	53,063.00	25,022.00
44	Aurora.....	115,725.00	14,114.00	10,293.00
45	Avoca.....	631,057.00	63,962.00	40,393.00
46	Ayrshire.....	111,626.00	21,295.00	1,118.00
47	Badger.....	59,814.00	22,403.00	1,437.00
48	Bagley.....	186,734.00	39,254.00	5,051.00
49	Baldwin.....	61,615.00	9,624.00	9,373.00
50	Balltown.....			
51	Bancroft.....	236,547.00	60,132.00	12,622.00
52	Bankston.....	7,988.00	3,436.00	
53	Barnes City.....	107,330.00	11,582.00	5,956.00
54	Barnum.....	24,984.00	12,586.00	31,751.00
55	Basseft.....	34,168.00	7,538.00	9,318.00
56	Batavia.....	129,068.00	20,244.00	21,863.00
57	Battle Creek.....	416,314.00	42,709.00	6,623.00
58	Baxter.....	323,414.00	42,281.00	5,743.00
59	Bayard.....	182,840.00	40,570.00	7,576.00
60	Beacon.....	61,525.00	2,876.00	18,949.00

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938

Telephone, telegraph property and express companies	Total taxable valuation of all property except monies and credits	monies and credits Total taxable value of	Total taxable valuation of all property	Taxable value of agri- cultural lands within corporate limits	levies asked Total amount of	Number
\$4,448,550.87	\$190,761,104.47	\$81,853,549.00	\$272,614,653.47	\$12,137,853.98	\$2,382,253.33	
19,229.00	1,042,632.00	663,380.00	1,706,012.00	74,364.00	9,277.00	1
856.00	33,832.00	1,980.00	35,812.00	20,317.00	263.00	2
	310,947.00	229,675.00	540,622.00	35,694.00	8,500.00	3
9,555.00	894,503.00	126,979.00	1,021,482.00	12,119.00	14,108.00	4
5,242.00	328,269.00	140,912.00	469,181.00	12,650.00	4,389.00	5
6,728.00	164,446.00	58,841.00	223,287.00		14.22	6
1,030.00	172,181.00	93,663.00	265,844.00	6,063.00	1,719.00	7
15,788.00	588,513.00	111,209.00	699,722.00	15,715.00	7,130.00	8
7,555.00	409,401.00	183,721.00	593,122.00	8,742.00	9,760.00	9
5,387.00	111,382.00	11,900.00	123,282.00	10,420.00	1,282.82	10
						11
9,478.00	327,070.00	155,122.00	482,192.00	33,152.00		12
5,283.00	267,306.00	45,150.00	312,456.00		239.27	13
13,443.00	400,998.00	145,761.00	546,759.00	28,307.00	7,110.00	14
11,405.00	372,041.00	172,444.00	544,485.00	67,100.00	3,832.00	15
9,470.00	570,983.00	309,761.00	880,744.00	29,318.00	8,650.00	16
	156,155.00	74,685.00	230,840.00	283.71	1,364.49	17
2,384.00	557,852.00	266,397.00	824,249.00	43,912.00	10,993.00	18
13,421.00	274,917.00	51,920.00	326,837.00	69,705.00	4,700.00	19
4,822.00	196,740.00	11,298.00	208,038.00	11,490.00	2,500.00	20
1,975.00	39,810.00		39,810.00	5,080.00	120.00	21
916.00	102,258.00	126,356.00	228,614.00		1,025.40	22
13,165.00	514,396.00	195,236.00	709,632.00	29,585.00	8,432.00	23
13,420.00	345,461.00	203,761.00	549,222.00	31,541.00	3,234.00	24
6,239.00	352,365.00	128,099.00	480,464.00	13,293.00		25
1,828.00	359,956.00	168,500.00	528,456.00	8,400.00	2,750.00	26
5,286.00	144,851.00	51,000.00	195,851.00	40,909.00	1,738.00	27
	64,166.00	22,981.00	87,147.00			28
2,101.00	85,026.00	42,388.00	127,414.00	32,122.00	650.00	29
2,141.00	97,118.00	10,425.00	107,543.00	12,204.00	588.00	30
1,961.00	43,980.00	10,050.00	54,030.00	8,715.00	220.00	31
1,541.00	345,370.00	149,570.00	494,940.00	27,941.00	5,521.00	32
7,193.00	507,197.00	126,746.00	633,942.00	7,994.00	6,130.82	33
15,189.00	524,386.00	56,504.00	580,890.00	14.14	9,898.00	34
3,502.00	199,452.00	95,044.00	294,496.00		2,350.00	35
						36
						37
238.00	44,206.00	7,500.00	51,706.00		289.00	38
1,500.00	66,475.00	18,000.00	84,475.00		815.00	39
	26,975.00		26,975.00			40
4,165.00	222,627.00	104,900.00	327,527.00		1,697.01	41
4,862.00	217,844.00	67,538.00	285,382.00	13,644.00	9,000.00	42
2,510.00	367,448.00	249,534.00	616,982.00	24,893.00	4,663.10	43
	140,132.00	31,410.00	171,542.00	20,738.00	650.00	44
8,322.00	743,734.00	346,149.00	1,089,883.00	30,109.00	10,668.74	45
4,791.00	138,830.00	8,318.00	147,148.00	18,805.00	2,887.00	46
3,785.00	87,439.00	32,025.00	119,464.00	35,685.00	1,005.02	47
7,908.00	238,947.00	77,803.00	316,750.00	2,325.00	1,699.26	48
1,009.00	81,621.00	32,941.00	114,562.00	11,129.00	707.00	49
						50
14,650.00	323,951.00	66,402.00	390,353.00		7,425.00	51
	11,424.00		11,424.00			52
5,026.00	129,894.00	11,780.00	141,674.00	10,136.00	1,300.00	53
5,811.00	75,132.00	10,683.00	85,815.00	62,456.00	530.00	54
	51,024.00	13,000.00	64,024.00	11,415.00	373.54	55
	171,175.00	45,282.00	216,457.00	17,325.00	1,894.00	56
12,000.00	477,655.00	150,624.00	628,279.00	10,794.00	5,190.00	57
1,126.00	372,574.00	559,935.00	932,509.00	15,816.00	3,095.00	58
7,978.00	238,964.00	116,996.00	355,960.00	6,904.00	4,060.00	59
	83,350.00	19,000.00	102,350.00	17,195.00		60

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

Number	Towns	Real property	Personal property	Railroad property
61	Beaconsfield	36,202.00	9,788.00	16,739.00
62	Beaman	50,382.00	9,392.00	3,374.00
63	Beaver	17,457.00	5,038.00	334.00
64	Bellevue	688,966.00	54,323.00	15,152.00
65	Belmont	599,431.00	97,080.00	29,435.00
66	Bennett	166,733.00	42,359.00	6,373.00
67	Benton	30,194.00	5,933.00	6,178.00
68	Berkley	17,457.00	5,038.00	334.00
69	Bernard	50,927.00	9,504.00	
70	Bertram—P. O. Cedar Rapids	38,314.00	2,702.00	14,372.00
71	Bevington	14,752.00	3,256.00	3,514.00
72	Birmingham	111,706.00	23,471.00	21,881.00
73	Blairsburg	83,889.00	17,977.00	15,770.00
74	Blairstown	276,113.00	34,093.00	5,124.00
75	Blakesburg	129,565.00	18,395.00	5,454.00
76	Blanchard	76,742.00	14,076.00	3,653.00
77	Blencoe	95,961.00	19,317.00	12,497.00
78	Blockton	189,555.00	20,769.00	10,755.93
79	Blue Grass	171,834.00	20,424.00	4,310.00
80	Bode	174,814.00	43,780.00	3,097.00
81	Bonaparte	145,295.00	24,107.00	3,574.00
82	Bondurant	160,443.00	21,572.00	15,759.00
83	Bouton			
84	Boxholm	42,894.00	30,789.00	2,781.00
85	Boyder	167,548.00	54,031.00	5,051.00
86	Braddyville	71,739.00	13,471.00	13,165.00
87	Bradgate	69,782.00	25,903.00	11,247.00
88	Brandon	99,199.00	8,016.00	6,931.00
89	Brayton	82,402.00	19,468.00	
90	Breda	251,044.00	40,200.00	6,623.00
91	Bridgewater	96,373.00	13,409.00	8,895.00
92	Brighton	405,527.00	49,203.00	6,852.00
93	Bristow	80,535.00	17,230.00	9,865.00
94	Britt	592,537.00	85,533.00	14,325.00
95	Brooklyn	637,663.00	66,649.00	19,094.00
96	Brunsville	53,032.00	6,508.00	6,249.00
97	Buckeye	98,718.00	15,632.00	7,671.00
98	Back Grove	35,239.00	4,797.00	7,576.00
99	Buffalo	171,552.00	11,828.00	6,134.00
100	Buffalo Center	322,868.00	81,207.00	5,777.00
101	Burt	220,974.00	37,265.00	15,621.00
102	Bussey	117,234.00	26,276.00	4,285.00
103	Calamus	131,367.00	19,463.00	6,249.00
104	Callender	117,382.00	17,166.00	1,452.00
105	Calmar	510,009.00	51,807.00	15,556.00
106	Calumet	92,428.00	11,761.00	17,488.00
107	Camanche	174,662.00	23,361.00	66,945.00
108	Cambridge	172,143.00	29,314.00	16,117.00
109	Cantril	106,554.00	22,697.00	15,289.00
110	Carbon	28,427.00	2,914.00	
111	Carlisle	174,984.00	24,793.00	4,646.00
112	Carpenter	90,171.00	21,863.00	23,756.00
113	Carson	150,112.00	26,383.00	2,978.00
114	Cascade	476,353.00	50,524.00	
115	Casey	199,612.00	40,703.00	4,527.00
116	Castalia	128,318.00	17,552.00	34,310.00
117	Castana			
118	Castle Hill—RFD. Waterloo	101,413.00	15,316.00	16,466.00
119	Center Junction			
120	Center Point	276,149.00	50,511.00	15,236.00
121	Centralia	27,333.00	4,147.00	
122	Central City	310,884.00	25,916.00	16,822.00

GENERAL TABLES—TOWNS

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OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
1,674.00	64,403.00	15,200.00	79,603.00	22,867.00	443.00	61
2,070.00	65,218.00	75,648.00	140,866.00	1,540.00	722.25	62
1,149.00	23,978.00	2,650.00	26,628.00	2,837.00		63
1,750.00	760,191.00	481,337.00	1,241,528.00		8,749.00	64
32,455.00	758,401.00	312,955.00	1,071,356.00	32,138.00	9,190.00	65
5,911.00	221,376.00	195,014.00	416,390.00	918.00	1,381.00	66
302.00	42,607.00	14,398.00	57,005.00	13,530.00	280.00	67
1,149.00	23,978.00	2,650.00	26,628.00	2,837.00		68
1,503.00	61,734.00	28,940.00	90,674.00			69
829.00	56,217.00		56,217.00	287.00	312.00	70
759.00	22,281.00	4,659.00	26,940.00	1,840.00		71
511.00	157,569.00	114,733.00	272,302.00	24,832.00	2,250.00	72
6,277.00	123,913.00	8,869.00	132,782.00	19,153.00	1,456.95	73
2,565.00	317,895.00	366,639.00	684,534.00		3,975.41	74
7,210.00	160,624.00	33,030.00	193,654.00		1,596.00	75
921.00	95,462.00	2,500.00	97,962.00	1,650.00		76
2,900.00	130,675.00	137,603.00	268,278.00		1,716.00	77
2,465.10	223,545.03	70,120.00	293,665.03	9,923.00	1,837.68	78
2,175.00	198,243.00	131,341.00	329,584.00	16,467.00	1,247.35	79
2,820.00	224,511.00	45,410.00	269,921.00	9,000.00	2,985.74	80
526.00	173,502.00	59,135.00	232,637.00	3,010.00	2,175.00	81
5,379.00	203,153.00	16,500.00	219,653.00	97,565.00	1,330.00	82
3,681.00	80,145.00	65,332.00	145,477.00	10,924.00	1,575.00	83
2,357.00	228,987.00	169,855.00	398,842.00		3,246.86	84
1,055.00	99,430.00	7,548.00	106,978.00	19,494.00	605.12	85
5,905.00	112,837.00	3,800.00	116,637.00		1,005.31	86
	114,146.00	7,300.00	121,446.00		2,400.00	87
3,049.00	104,919.00	51,870.00	156,789.00	9,868.00	900.00	88
2,132.00	299,999.00	101,323.00	401,322.00	13,545.00	2,214.30	89
	118,677.00	93,664.00	212,341.00		1,275.00	90
2,779.00	464,361.00	59,070.00	523,431.00	11,002.00	7,240.00	91
3,477.00	111,107.00	21,600.00	132,707.00	33,152.00	2,471.00	92
43,723.00	736,188.00	199,250.00	935,438.00		19,096.68	93
7,875.00	731,281.00	487,120.00	1,218,401.00	13,882.00	9,688.00	94
1,388.00	67,177.00	29,457.00	96,634.00		815.00	95
2,596.00	124,617.00	81,177.00	205,794.00		977.00	96
525.00	48,137.00	6,700.00	54,837.00	11,760.00	400.00	97
3,073.00	192,587.00	32,552.00	225,139.00			98
2,432.00	413,284.00	175,437.00	588,721.00	19,671.00	5,062.57	99
3,745.00	277,605.00	49,921.00	327,526.00	3,059.00	2,800.00	100
7,368.00	155,163.00	18,408.00	173,571.00	4,065.00	2,587.11	101
5,160.00	162,239.00	40,155.00	202,394.00	10,792.00	3,210.00	102
849.00	136,849.00	37,400.00	174,249.00	6,047.00	1,861.00	103
5,217.00	582,589.00	157,702.00	740,291.00	16,764.00	10,830.00	104
	121,677.00	39,420.00	161,097.00		1,553.00	105
11,912.00	276,880.00	47,950.00	324,830.00	19,807.00	1,474.26	106
6,353.00	223,927.00	22,146.00	246,073.00	24,606.00	5,115.00	107
1,741.00	146,281.00	88,400.00	234,681.00	2,129.00	1,221.00	108
1,818.00	33,159.00	24,538.00	57,697.00	14,747.00		109
5,895.00	210,318.00	208,781.00	419,099.00	12,984.00	3,126.00	110
	135,790.00	25,766.00	161,556.00	19,628.00	599.00	111
11,503.00	190,976.00	102,701.00	293,677.00	8,646.00	3,785.53	112
11,988.00	538,865.00	411,157.00	950,022.00		11,185.90	113
8,275.00	252,517.00	118,030.00	370,547.00	5,580.00	2,402.39	114
2,079.00	182,259.00	47,190.00	229,449.00	28,742.00	949.00	115
						116
8,950.00	142,145.00	14,364.00	156,509.00	22,150.00	1,021.00	117
						118
5,742.00	347,638.00	122,032.00	469,670.00	23,788.00	2,363.16	119
2,338.00	33,818.00	2,779.00	36,597.00			120
1,398.00	355,020.00	51,640.00	406,660.00	6,068.00	3,962.21	121
						122

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

Number	Towns	Real property	Personal property	Railroad property
123	Charlotte	142,651.00	13,430.00	9,498.00
124	Charter Oak	276,103.00	42,413.00	8,081.00
125	Chatsworth	33,098.00	10,616.00	10,101.00
126	Chelsea	279,037.00	42,004.00	13,497.00
127	Chester	124,213.00	23,921.00	14,141.00
128	Chillicothe	25,514.00	5,190.00	13,147.00
129	Churdan	435,464.00	45,371.00	41,111.00
130	Cincinnati	113,681.00	25,686.00	32,821.00
131	Clare	33,694.00	12,061.00	973.00
132	Clarence	437,105.00	47,527.00	15,303.00
133	Clarksville	474,117.00	63,889.00	19,849.00
134	Clayton	35,485.00	6,013.00	16,061.00
135	Clearfield	233,683.00	31,097.00	12,052.67
136	Cleghorn	103,991.00	41,790.00	14,719.00
137	Clemmons	86,195.00	11,397.00	726.00
138	Clermont	341,906.00	34,700.00	3,514.00
139	Clio	75,355.00	9,459.00	5,837.00
140	Clover Hills—P. O. W. Des Moines	70,562.00	2,031.00	
141	Clutier	155,736.00	31,733.00	12,497.00
142	Coburg	16,756.00	1,045.00	6,564.00
143	Coggon	214,874.00	31,069.00	14,899.00
144	Coin	169,935.00	19,917.00	25,925.00
145	Colesburg	125,312.00	13,916.00	
146	College Springs	139,153.00	19,952.00	
147	Collins	168,418.00	37,681.00	7,576.00
148	Colo	178,399.00	37,351.00	12,497.00
149	Columbus City			
150	Columbus Junction	348,612.00	71,035.00	16,320.00
151	Colwell	29,950.00	5,528.00	3,748.00
152	Conesville			
153	Conrad	243,785.00	47,690.00	14,622.00
154	Conway	61,844.00	6,905.00	7,694.00
155	Coon Rapids	469,421.00	77,534.00	10,808.00
156	Coppock	12,287.00	2,910.00	448.00
157	Coralville—P. O. Iowa City	102,858.00	5,817.00	13,736.00
158	Correctionville	326,440.00	52,827.00	26,722.00
159	Corwith	147,214.00	29,505.00	4,413.00
160	Corydon	696,961.00	93,940.00	14,979.00
161	Cotter	23,433.00	1,258.00	5,777.00
162	Coulter	164,466.00	24,911.00	20,398.00
163	Craig	69,712.00	12,087.00	6,248.00
164	Crawfordsville	131,759.00	30,272.00	4,559.00
165	Cromwell	40,873.00	8,505.00	9,518.00
166	Crystal Lake	71,232.00	22,584.00	3,950.00
167	Cumberland	346,365.00	39,968.00	13,676.00
168	Cumming	34,290.00	7,684.00	5,064.00
169	Curlew	66,969.00	21,705.00	2,047.00
170	Cushing			
171	Cylinder	37,089.00	23,070.00	4,040.00
172	Dakota City	137,839.00	18,815.00	15,952.00
173	Dallas	111,730.00	5,956.00	3,991.00
174	Dallas Center	385,068.00	40,140.00	871.00
175	Dena	48,923.00	5,931.00	726.00
176	Danbury	224,860.00	30,581.00	13,747.00
177	Danville	158,612.00	17,510.00	
178	Davis City	101,264.00	22,153.00	19,802.00
179	Dawson	76,239.00	22,983.00	7,576.00
180	Dayton	296,957.00	56,499.00	6,249.00
181	Decatur City	53,996.00	5,580.00	
182	Dedham	96,887.00	24,476.00	3,030.00
183	Deep River	192,960.00	24,634.00	6,623.00
184	Defiance			

GENERAL TABLES—TOWNS

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OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
6,847.00	172,426.00	44,500.00	216,926.00	16,676.00	2,441.00	123
1,538.00	328,135.00	143,812.00	471,947.00	1,220.00	7,823.00	124
2,822.00	56,637.00	19,700.00	76,337.00	14,140.00	318.00	125
3,498.00	338,036.00	116,982.00	455,018.00	18,284.00	1,712.25	126
5,712.00	167,987.00	14,097.00	182,084.00	24,204.00	1,534.00	127
1,924.00	45,775.00	5,710.00	51,485.00	3,401.00	565.00	128
10,457.00	532,403.00	206,121.00	738,524.00	221,957.00	5,124.42	129
1,069.00	173,257.00	27,540.00	200,797.00	17,256.00	1,580.00	130
1,969.00	48,697.00		48,697.00	10,054.00	481.00	131
9,307.00	509,242.00	529,732.00	1,038,974.00	22,068.00	5,700.00	132
20,734.00	578,589.00	494,823.00	1,073,412.00	16,735.00	6,562.00	133
1,272.00	58,831.00	3,157.00	61,988.00	4,783.00	369.00	134
1,409.77	278,242.44	69,710.00	347,952.44	14,580.00	2,614.90	135
1,389.00	161,889.00	128,272.00	290,161.00	3,294.00	2,447.00	136
3,938.00	102,256.00	15,817.00	118,073.00	5,567.00	899.00	137
3,387.00	383,507.00	239,310.00	622,817.00	22,567.00	7,355.00	138
5,626.00	96,277.00	3,500.00	99,777.00	16,600.00	700.00	139
4,025.00	76,618.00	1,000.00	77,618.00	16,831.00	482.00	140
594.00	200,560.00	122,394.00	322,954.00	14,271.00	405.37	141
2,574.00	26,939.00		26,939.00	153,633.00	209.00	142
10,093.00	270,935.00	134,960.00	405,895.00		1,375.00	143
9,729.00	225,506.00	35,850.00	261,356.00	29,994.00	3,780.00	144
2,521.00	141,549.00	128,643.00	270,192.00	4,147.00	1,374.00	145
3,098.00	162,203.00	36,150.00	198,353.00		1,608.00	146
5,955.00	219,630.00	26,253.00	245,883.00	10,184.00	2,765.00	147
9,257.00	237,504.00	82,928.00	320,432.00	17,388.00	2,455.00	148
16,402.00	452,369.00	154,524.00	606,893.00	9,083.00	4,832.62	149
1,309.00	40,530.00	4,000.00	44,530.00	3,510.00	230.00	150
8,828.00	314,925.00	203,264.00	518,189.00	31,200.00	5,400.74	151
1,065.00	77,508.00	1,375.00	78,883.00	782.00	1,492.26	152
3,655.00	561,418.00	162,499.00	723,917.00	24,328.00	10,200.00	153
368.00	16,013.00		16,013.00	3,212.00	72.00	154
251,343.00	373,754.00	500.00	374,254.00		3,915.00	155
63,602.00	469,591.00	78,571.00	548,162.00	7,400.00	6,945.00	156
2,899.00	184,031.00	5,077.00	189,108.00	44,742.00	3,260.00	157
31,157.00	837,037.00	196,450.00	1,033,487.00	21,690.00	19,252.00	158
1,616.00	32,084.00	700.00	32,784.00		300.00	159
4,021.00	213,796.00	33,725.00	247,521.00	80,584.00	3,225.00	160
2,188.00	90,235.00	9,450.00	99,685.00			161
256.00	166,846.00	275,731.00	442,577.00	10,589.00	3,021.00	162
2,581.00	61,477.00	54,234.00	115,711.00		414.97	163
539.00	98,305.00	6,700.00	105,005.00	3,300.00	840.00	164
12,455.00	412,464.00	115,907.00	528,371.00		4,170.00	165
1,763.00	48,801.00	6,121.00	54,922.00	18,749.00	452.00	166
3,182.00	93,903.00	3,922.00	97,825.00	30,989.00	990.00	167
3,768.00	67,967.00	3,922.00	71,889.00		1,700.00	168
9,739.00	182,345.00	62,600.00	244,945.00	3,382.00	821.00	169
3,729.00	125,406.00	22,200.00	147,606.00	8,537.00	2,738.00	170
6,810.00	432,889.00	435,350.00	868,239.00	4,662.00	1,177.84	171
3,519.00	59,099.00	26,096.00	85,195.00	3,870.00	10,806.00	172
10,589.00	279,777.00	83,791.00	363,568.00	5,598.00	410.95	173
14,031.00	190,153.00	125,454.00	315,607.00	28,182.00	4,478.50	174
1,198.00	144,417.00	31,810.00	176,227.00	36,682.00	1,567.00	175
1,922.00	108,720.00	38,250.00	146,970.00	6,203.00	2,465.10	176
8,872.00	368,577.00	192,700.00	561,277.00	17,150.00	975.00	177
875.00	60,451.00	19,375.00	79,826.00	3,933.00	5,616.00	178
4,742.00	129,135.00	20,700.00	149,835.00		544.00	179
6,723.00	230,940.00	46,092.00	277,032.00	14,768.00		180
				8,793.00	4,336.00	181
					660.67	182
						183
						184

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

Number	Towns	Real property	Personal property	Railroad property
185	Delaware	62,270.00	8,258.00	21,055.00
186	Delhi	78,641.00	13,754.00	5,757.00
187	Delmar	164,694.00	14,552.00	36,600.00
188	Deloit	68,776.00	12,453.00	29,275.00
189	Delphos	16,865.00	4,457.00	10,010.00
190	Delta			
191	Denver	294,809.00	47,152.00	3,742.00
192	Derby	78,479.00	12,313.00	18,840.00
193	De Soto	99,663.00	16,786.00	3,395.00
194	Dexter	289,201.00	39,840.00	9,112.00
195	Diagonal	183,143.00	19,077.00	24,264.00
196	Dickens	77,379.00	19,094.00	11,212.00
197	Dike	142,390.00	40,155.00	13,247.00
198	Dixon	100,237.00	10,221.00	5,556.00
199	Dolliver	43,141.00	10,453.00	6,873.00
200	Donahue	58,976.00	13,464.00	2,020.00
201	Donnan	32,261.00	3,155.00	17,694.00
202	Donnellson	292,447.00	36,345.00	12,764.00
203	Doon	186,326.00	28,225.00	9,163.00
204	Dougherty	66,227.00	33,943.00	8,373.00
205	Dow City	169,538.00	20,263.00	19,269.00
206	Dows	395,280.00	79,956.00	9,470.00
207	Drakesville	38,902.00	9,804.00	3,514.00
208	Dumont	278,620.00	57,879.00	34,537.00
209	Duncombe			
210	Dundee	70,795.00	9,502.00	5,084.00
211	Dunkerton	104,165.00	26,244.00	9,172.00
212	Dunlap	488,018.00	76,279.00	
213	Durant	510,117.00	72,286.00	6,135.00
214	Durange	8,341.00	1,110.00	1,444.00
215	Dysart	551,655.00	110,829.00	6,135.00
216	Earlham	319,606.00	46,177.00	7,326.00
217	Earling	109,986.00	21,415.00	5,859.00
218	Earlville	247,438.00	39,714.00	15,981.00
219	Early	227,063.00	53,865.00	18,900.00
220	Eddyville	216,358.00	33,578.00	4,958.00
221	Edgewood	221,523.00	37,915.00	11,212.00
222	Elberon	126,814.00	19,886.00	22,958.00
223	Eldridge	193,060.00	32,800.00	9,495.00
224	Elgin	265,943.00	34,449.00	3,098.00
225	Elkader	702,909.00	121,855.00	3,435.00
226	Elkhart	81,515.00	10,943.00	6,016.00
227	Elk Horn	208,499.00	40,283.00	
228	Elkport	28,917.00	2,589.00	
229	Elliott	172,892.00	22,142.00	9,117.00
230	Ellston	49,138.00	8,703.00	9,318.00
231	Ellsworth	128,578.00	24,930.00	10,497.00
232	Elma	347,699.00	45,947.00	10,665.00
233	Ely	78,937.00	18,099.00	2,502.00
234	Emerson	167,520.00	25,895.00	9,245.00
235	Epworth	152,516.00	19,417.00	21,027.00
236	Essex	278,644.00	52,525.00	23,030.00
237	Everly	173,782.00	56,140.00	12,545.00
238	Exira	363,052.00	99,242.00	3,752.00
239	Exline	94,418.00	13,504.00	18,234.00
240	Fairbank	223,916.00	28,969.00	
241	Fairfax	123,069.00	18,091.00	17,757.00
242	Farley	199,590.00	16,164.00	20,606.00
243	Farmersburg	130,716.00	19,999.00	7,778.00
244	Farmington	228,333.00	32,002.00	27,226.00
245	Farnhamville	114,877.00	33,766.00	12,497.00
246	Farragut	177,511.00	30,789.00	9,846.00

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
528.00	92,111.00	7,000.00	99,111.00	480.00	599.00	185
4,443.00	102,595.00	71,959.00	174,554.00	13,439.00	-----	186
7,865.00	223,711.00	74,600.00	298,311.00	18,439.00	4,500.00	187
1,064.00	111,568.00	47,609.00	159,267.00	3,795.00	1,628.00	188
464.00	31,796.00	6,400.00	38,196.00	6,150.00	103.00	189
2,762.00	348,465.00	384,765.00	733,230.00	29,988.00	1,494.00	190
609.00	109,632.00	10,036.00	119,668.00	840.00	734.00	191
5,766.00	120,453.00	24,570.00	145,023.00	7,540.00	882.00	192
4,865.00	343,919.00	40,250.00	384,169.00	41,045.00	4,873.00	193
2,285.00	231,349.00	72,956.00	304,305.00	16,999.00	4,359.00	194
3,051.00	109,970.00	28,300.00	138,270.00	-----	883.00	195
2,673.00	198,843.00	39,353.00	238,196.00	31,582.00	1,964.71	196
4,165.00	118,687.00	140,382.00	259,069.00	1,055.13	1,434.00	197
319.00	64,632.00	15,721.00	80,353.00	7,185.00	-----	198
1,063.00	74,779.00	31,795.00	106,574.00	-----	505.88	199
1,432.00	54,173.00	-----	54,173.00	30,488.00	-----	200
9,485.00	342,988.00	177,292.00	520,280.00	17,885.00	5,268.00	201
-----	233,199.00	15,141.00	248,340.00	12,272.00	4,775.00	202
-----	108,543.00	-----	108,543.00	-----	1,095.00	203
1,583.00	210,653.00	21,580.00	232,233.00	9,473.00	2,029.00	204
14,695.00	499,401.00	330,738.00	830,139.00	17,654.00	4,159.00	205
2,124.00	54,344.00	18,700.00	73,044.00	2,685.00	437.00	206
9,006.00	380,042.00	364,317.00	744,359.00	54,809.00	7,542.00	207
241.00	85,622.00	20,000.00	105,622.00	880.00	813.00	208
34,805.00	139,581.00	-----	139,581.00	9,340.00	572.00	209
10,890.00	599,102.00	212,833.00	811,935.00	17,200.00	10,348.00	210
628.00	599,428.00	331,426.00	930,854.00	-----	4,919.40	211
6,514.00	11,523.00	3,500.00	15,023.00	-----	-----	212
17,605.00	675,133.00	398,128.00	1,073,261.00	6,124.00	1,957.18	213
4,789.00	390,714.00	146,450.00	537,164.00	13,346.00	5,737.00	214
3,051.00	142,049.00	59,565.00	201,614.00	15,890.00	2,728.00	215
-----	306,184.00	220,231.00	526,415.00	7,550.00	2,026.00	216
17,618.00	299,828.00	96,060.00	395,888.00	-----	4,498.00	217
875.00	272,512.00	36,947.00	309,459.00	-----	2,633.00	218
3,175.00	271,525.00	132,683.00	404,208.00	16,322.00	7,061.55	219
1,043.00	172,833.00	32,950.00	205,783.00	17,939.00	1,552.62	220
3,452.00	236,398.00	196,925.00	433,323.00	-----	274.22	221
7,254.00	306,942.00	109,870.00	416,812.00	11,099.00	4,900.00	222
1,989.00	835,453.00	335,086.00	1,170,539.00	10,596.00	11,193.00	223
5,547.00	100,463.00	12,161.00	112,624.00	38,761.00	-----	224
1,836.00	254,329.00	104,425.00	358,754.00	11,044.00	2,222.00	225
5,499.00	33,342.00	-----	33,342.00	1,426.00	315.08	226
1,612.00	209,650.00	46,350.00	256,000.00	5,000.00	3,885.00	227
1,557.00	68,771.00	2,500.00	71,271.00	6,083.00	-----	228
11,688.00	165,562.00	47,090.00	212,652.00	14,417.00	1,522.50	229
744.00	415,999.00	102,008.00	518,007.00	33,295.00	4,250.00	230
10,853.00	100,282.00	-----	100,282.00	8,132.00	462.63	231
11,877.00	213,513.00	143,272.00	356,785.00	-----	3,978.00	232
9,084.00	204,837.00	90,867.00	295,704.00	25,272.00	1,833.54	233
6,194.00	363,283.00	291,689.00	654,972.00	52,134.00	6,243.00	234
25,117.00	248,661.00	59,185.00	307,846.00	26,241.00	2,607.00	235
944.00	491,163.00	132,955.00	624,118.00	3,315.00	7,918.28	236
-----	127,100.00	18,760.00	145,860.00	18,145.00	681.00	237
1,187.00	252,885.00	71,020.00	323,905.00	-----	2,884.00	238
11,895.00	160,104.00	111,402.00	271,506.00	18,861.00	870.00	239
680.00	248,255.00	78,214.00	326,469.00	22,546.00	4,685.10	240
5,013.00	159,173.00	204,717.00	363,890.00	16,200.00	1,129.00	241
3,521.00	292,574.00	29,180.00	321,754.00	1,600.00	4,835.00	242
6,591.00	164,961.00	215,190.00	380,151.00	31,343.00	2,675.00	243
-----	224,737.00	152,460.00	377,197.00	4,620.00	4,427.41	244

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

Number	Towns	Real property	Personal property	Railroad property
247	Fayette	419,456.00	46,416.00	11,818.00
248	Fenton	168,868.00	45,696.00	6,249.00
249	Ferguson	31,588.00	8,586.00	5,050.00
250	Fertile			
251	Floris	40,453.00	7,078.00	3,216.00
252	Floyd	116,538.00	9,682.00	3,415.00
253	Fonda	329,086.00	78,940.00	33,476.00
254	Fontanelle	253,886.00	66,250.00	32,115.00
255	Fort Atkinson	151,253.00	30,337.00	6,364.00
256	Fostoria	42,646.00	9,592.00	7,576.00
257	Franklin—P. O. Donnellson			
258	Fraser	100,058.00	3,849.00	3,254.00
259	Fredericksburg	257,594.00	58,893.00	8,130.00
260	Frederika	59,383.00	8,782.00	
261	Fredonia—P. O. Columbus Jct.			
262	Fremont	223,513.00	18,284.00	1,887.00
263	Galt	53,464.00	12,768.00	5,360.00
264	Galva	188,248.00	41,955.00	14,746.00
265	Garber	35,959.00	9,445.00	13,333.00
266	Garden Grove	129,667.00	38,365.00	21,881.00
267	Garnaville	219,451.00	21,631.00	
268	Garner	613,601.00	98,213.00	19,649.00
269	Garrison			
270	Garwin	192,344.00	36,564.00	15,371.00
271	Geneva	88,173.00	14,327.00	980.00
272	George	431,953.00	78,835.00	46,891.00
273	Gilbert	56,038.00	9,055.00	9,373.00
274	Gilbertville	83,605.00	9,279.00	2,275.00
275	Gilman	173,753.00	54,477.00	1,234.00
276	Gilmore City	241,877.00	30,343.00	1,727.00
277	Gladbrook	396,823.00	63,964.00	20,959.00
278	Glidden	416,946.00	65,519.00	12,497.00
279	Goldfield	277,625.00	51,590.00	19,602.00
280	Goodell	78,515.00	17,639.00	3,037.00
281	Goose Lake	45,859.00	5,180.00	8,244.00
282	Gowrie	332,276.00	81,056.00	41,619.00
283	Graettinger	212,188.00	71,578.00	5,062.00
284	Graf	7,926.00	1,210.00	3,656.00
285	Grafton	128,310.00	39,352.00	6,768.00
286	Grand Junction	391,607.00	78,739.00	17,436.00
287	Grand Mound	214,251.00	26,050.00	6,249.00
288	Grand River	103,640.00	25,941.00	9,299.00
289	Grandview	72,435.00	5,280.00	2,760.00
290	Granger	136,485.00	15,092.00	5,819.00
291	Grant	59,819.00	9,954.00	
292	Granville	158,895.00	31,285.00	6,373.00
293	Gravity	141,964.00	21,311.00	13,074.00
294	Gray	98,270.00	10,593.00	14,496.00
295	Greeley	143,372.00	28,084.00	7,980.00
296	Greene	559,388.00	101,813.00	5,718.00
297	Greenfield	712,051.00	95,155.00	28,188.00
298	Green Island			
299	Greenville	40,875.00	5,993.00	
300	Grimes	161,161.00	15,659.00	10,859.00
301	Griswold	422,702.00	48,850.00	8,267.00
302	Grundy Center	841,203.00	106,717.00	3,216.00
303	Gruver	37,491.00	9,979.00	2,978.00
304	Guernsey	67,185.00	13,802.00	9,373.00
305	Guthrie Center	662,858.00	164,826.00	2,263.00
306	Guttenberg	491,110.00	69,427.00	31,111.00
307	Halbur	69,145.00	27,729.00	6,021.00
308	Hamilton	19,747.00	2,774.00	8,669.00

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
2,417.00	480,107.00	199,000.00	679,107.00	17,727.00	4,355.00	247
4,847.00	225,600.00	44,800.00	270,400.00	3,645.00	2,794.12	248
1,700.00	46,924.00		46,924.00	5,106.00	604.00	249
					1,281.00	250
4,016.00	54,763.00	26,220.00	80,983.00	7,478.00		251
873.00	130,508.00	28,925.00	159,433.00	7,347.00	1,311.00	252
8,265.00	449,767.00	55,376.00	505,143.00	15,890.00	5,972.92	253
	352,251.00	355,328.00	707,579.00	9,843.00	2,185.00	254
540.00	188,494.00	164,453.00	352,947.00		1,640.00	255
2,509.00	62,323.00	75,470.00	137,793.00	8,392.00		256
						257
402.00	107,563.00	3,900.00	111,463.00	10,023.00	441.00	258
	324,617.00	232,505.00	557,122.00		1,100.00	259
76.00	68,241.00	41,882.00	110,123.00	3,601.00	391.00	260
						261
7,042.00	250,726.00	60,400.00	311,126.00	48,486.00	2,674.00	262
1,900.00	73,492.00	200.00	73,692.00	16,390.00	548.16	263
8,158.00	253,107.00	80,295.00	333,402.00	13,798.00	5,900.00	264
1,855.00	60,592.00	46,500.00	107,092.00	3,385.00	1,550.00	265
855.00	190,768.00	38,160.00	228,928.00	5,694.00	2,320.15	266
2,994.00	244,076.00	360,169.00	604,185.00		3,367.00	267
42,768.00	774,231.00	281,991.00	1,056,222.00	7,832.00	12,172.00	268
						269
1,787.00	246,066.00	196,284.00	442,350.00	22,098.00	2,132.63	270
4,388.00	107,868.00	20,000.00	127,868.00			271
23,145.00	580,824.00	156,552.00	737,376.00	82,856.00	8,280.00	272
4,086.00	78,552.00	53,552.00	132,104.00	19,099.00	1,600.00	273
1,123.00	96,282.00	94,540.00	190,822.00		550.00	274
8,402.00	237,866.00	117,954.00	355,820.00	17,983.00	1,398.00	275
10,452.00	284,399.00	34,420.00	318,819.00	17,713.00	5,722.10	276
1,488.00	483,234.00	499,382.00	982,616.00	4,250.00	6,062.49	277
2,676.00	497,638.00	259,416.00	757,054.00	44,436.00	6,227.25	278
9,767.00	358,584.00	96,084.00	454,668.00	20,813.00	3,234.00	279
3,352.00	102,543.00	86,438.00	188,981.00	12,792.00	1,180.00	280
899.00	60,182.00	107,233.00	167,415.00	9,055.00	803.93	281
15,724.00	470,666.00	143,531.00	614,197.00	111,649.00	5,744.00	282
9,055.00	297,883.00	134,959.00	432,842.00	3,241.00	3,123.00	283
433.00	13,225.00		13,225.00			284
551.00	174,981.00	78,397.00	253,378.00	7,720.00	1,410.00	285
5,033.00	492,815.00	133,077.00	625,892.00	6,750.00	6,286.15	286
5,055.00	251,605.00	167,852.00	419,457.00	11,750.00	3,514.00	287
1,136.00	140,016.00	82,911.00	222,927.00		812.14	288
771.00	81,246.00	37,050.00	118,296.00		714.57	289
3,436.00	160,832.00	173,834.00	334,666.00	7,750.00	2,025.00	290
3,497.00	73,270.00	10,000.00	83,270.00	15,600.00	621.07	291
824.00	197,377.00	43,560.00	240,937.00	6,930.00	3,333.86	292
1,607.00	178,046.00	65,804.00	243,850.00		1,310.26	293
3,221.00	126,580.00	11,900.00	138,480.00		1,539.63	294
416.00	179,852.00	51,505.00	231,357.00	8,900.00	1,730.00	295
45,959.00	712,878.00	522,300.00	1,235,178.00	6,000.00	9,425.00	296
	835,394.00	276,669.00	1,112,063.00	53,860.00	13,365.00	297
						298
4,645.00	51,513.00	3,254.00	54,767.00	2,750.00	218.43	299
4,574.00	192,253.00	44,050.00	236,303.00		2,411.00	300
16,970.00	496,789.00	241,697.00	738,486.00		7,397.21	301
56,577.00	1,007,713.00	468,258.00	1,475,971.00		13,920.63	302
1,829.00	52,277.00	12,000.00	64,277.00	900.00	233.37	303
2,994.00	93,354.00	25,370.00	118,724.00	10,358.00	446.00	304
23,341.00	853,288.00	282,216.00	1,135,504.00	11,130.00		305
7,673.00	599,321.00	321,330.00	920,651.00		6,333.00	306
1,965.00	104,860.00	84,468.00	189,328.00		851.37	307
2,636.00	33,826.00	4,400.00	38,226.00	4,478.00	520.00	308

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

Number	Towns	Real property	Personal property	Railroad property
309	Hancock	75,331.00	22,960.00	8,159.00
310	Hanlontown	107,154.00	22,126.00	6,249.00
311	Hansell	35,242.00	11,984.00	10,128.00
312	Harcourt	86,920.00	16,097.00	15,528.00
313	Hardy	46,038.00	30,268.00	6,611.00
314	Harper	58,520.00	10,457.00	2,978.00
315	Harpers Ferry	56,766.00	10,247.00	10,303.00
316	Harris	94,905.00	24,806.00	5,956.00
317	Hartford	57,186.00	16,457.00	6,016.00
318	Hartley	539,781.00	100,303.00	
319	Hartwick	40,031.00	19,871.00	4,624.00
320	Harvey	76,475.00	2,494.00	23,710.00
321	Hastings	69,863.00	10,769.00	15,115.00
322	Havelock	87,583.00	27,553.00	9,748.00
323	Hawkeye	264,889.00	42,624.00	9,495.00
324	Hayesville	43,262.00	8,379.00	6,666.00
325	Hazelton	228,747.00	22,557.00	7,704.00
326	Hedrick	250,821.00	38,070.00	16,375.00
327	Henderson	58,323.00	11,410.00	3,209.00
328	Hepburn			
329	Hills	77,328.00	14,903.00	2,978.00
330	Hillsboro	78,372.00	10,211.00	5,379.00
331	Hinton	92,012.00	33,584.00	20,070.00
332	Holland			
333	Hoisted	726,529.00	98,506.00	45,613.00
334	Holy Cross—P. O. N. B. Vista	30,727.00	3,409.00	
335	Hopeville—P. O. Murray			
336	Hopkinton	266,902.00	39,893.00	15,050.00
337	Hornick	96,562.00	20,364.00	4,950.00
338	Hospers	187,570.00	43,704.00	6,883.00
339	Hubbard	290,739.00	60,438.00	12,122.00
340	Hudson	192,412.00	21,802.00	3,322.00
341	Hull	262,005.00	67,783.00	12,626.00
342	Humeston	234,406.00	30,029.00	25,072.00
343	Hurstville	56,487.00	3,840.00	
344	Huxley	118,245.00	15,877.00	23,258.00
345	Imogene	65,171.00	14,426.00	6,158.00
346	Inwood	256,853.00	69,082.00	14,243.00
347	Ionia	70,775.00	17,107.00	12,208.00
348	Ireton	280,224.00	37,359.00	12,247.00
349	Irwin	116,806.00	24,681.00	9,520.00
350	Jackson Junction	236,655.00	25,420.00	55,050.00
351	Jamaica	86,941.00	20,199.00	7,576.00
352	Janesville	119,959.00	30,793.00	12,406.00
353	Jesup	325,713.00	59,674.00	35,632.00
354	Jewell Jct.—P. O. Jewell	240,587.00	55,287.00	66,461.00
355	Joice	118,209.00	25,672.00	
356	Jolley	47,136.00	10,346.00	5,556.00
357	Kalona	339,972.00	51,784.00	2,978.00
358	Kamrar	100,142.00	24,291.00	16,496.00
359	Kanawha	344,142.00	61,944.00	3,020.00
360	Kellerton	142,350.00	19,759.00	9,172.00
361	Kelley	53,048.00	6,201.00	19,834.00
362	Kellogg	231,516.00	50,470.00	3,514.00
363	Kensett	139,148.00	24,204.00	1,466.00
364	Kent	45,529.00	12,300.00	4,559.00
365	Keosauqua	238,209.00	48,668.00	4,646.00
366	Keota	302,829.00	55,760.00	5,956.00
367	Keswick	171,740.00	29,792.00	4,467.00
368	Keystone	335,684.00	29,184.00	6,363.00
369	Kimballton	148,089.00	35,939.00	
370	Kingsley	458,585.00	53,915.00	12,497.00

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
3,475.00	109,885.00	44,000.00	151,485.00	23,551.00	961.49	309
2,398.00	139,027.00	59,806.00	198,833.00	25,499.00	1,135.00	310
2,404.00	59,758.00	6,500.00	66,258.00	5,232.00	454.83	311
6,133.00	124,678.00	87,496.00	212,174.00	27,613.00	2,634.00	312
1,433.00	84,350.00	5,545.00	89,895.00	17,308.00	317.65	313
2,614.00	74,569.00	10,850.00	85,419.00		507.00	314
434.00	77,750.00	7,700.00	85,450.00	3,404.00	1,338.00	315
5,443.00	131,110.00	2,000.00	133,710.00	35,026.00		316
4,061.00	83,720.00	81,488.00	165,208.00	27,261.00	985.00	317
13,297.00	653,381.00	346,763.00	1,000,144.00	16,500.00	13,388.00	318
260.00	64,786.00	44,588.00	109,374.00		500.00	319
944.00	103,623.00	2,500.00	106,123.00	20,531.00	725.00	320
5,373.00	101,120.00	5,435.00	106,555.00	8,074.00	1,525.00	321
627.00	125,511.00	24,900.00	150,411.00	18,851.00	2,346.06	322
589.00	317,597.00	130,310.00	447,907.00	12,348.00	3,074.00	323
1,281.00	59,588.00	35,155.00	94,743.00		493.00	324
	259,008.00	106,885.00	365,893.00		1,000.00	325
4,314.00	309,580.00	111,261.00	420,841.00	50,515.00	4,273.00	326
3,171.00	76,113.00	20,764.00	96,877.00		832.00	327
						328
2,762.00	97,981.00	43,000.00	140,981.00		985.00	329
126.00	94,088.00	122,622.00	216,710.00	14,033.00	1,150.00	330
3,771.00	149,437.00	7,960.00	157,397.00		32.75	331
						332
	870,648.00	392,924.00	1,263,572.00	28,458.00	8,232.00	333
1,076.00	35,272.00	17,650.00	52,922.00		165.00	334
						335
2,647.00	324,492.00	104,871.00	429,363.00		4,511.00	336
4,489.00	126,365.00	50,821.00	177,186.00		1,838.64	337
1,491.00	239,648.00	178,210.00	417,858.00	3,812.00	4,408.80	338
4,619.00	367,918.00	209,013.00	576,931.00	52,714.00	4,508.00	339
2,184.00	219,720.00	133,157.00	352,877.00	9,878.00	1,324.00	340
6,985.00	349,399.00	195,777.00	545,176.00	6,632.00	6,438.68	341
12,812.00	302,319.00	108,307.00	410,626.00	4,668.00	19,842.00	342
1,876.00	62,203.00	506.00	62,709.00			343
7,243.00	164,623.00	22,785.00	187,408.00	69,054.00	3,653.00	344
1,133.00	86,888.00	8,098.00	94,986.00	8,116.00	444.00	345
11,137.00	351,315.00	41,096.00	392,411.00	41,353.00	7,279.00	346
	100,090.00	87,032.00	187,122.00	15,360.00		347
4,667.00	334,497.00	101,440.00	435,937.00	29,409.00	6,408.00	348
4,942.00	155,949.00	52,779.00	208,728.00	18,418.00		349
4,935.00	322,060.00	12,480.00	334,540.00		1,000.00	350
3,078.00	117,794.00	47,382.00	165,176.00	8,660.00	603.87	351
2,113.00	165,271.00	46,145.00	211,416.00	30,409.00	1,763.00	352
	421,019.00	263,393.00	684,412.00	35,324.00	1,630.00	353
24,493.00	386,628.00	110,536.00	497,164.00	120,239.00	8,747.00	354
13,036.00	156,917.00	47,588.00	204,505.00	36,230.00	1,213.00	355
2,050.00	65,088.00	21,825.00	86,913.00		699.50	356
4,707.00	399,441.00	410,406.00	809,847.00	24,134.00	5,866.00	357
3,068.00	143,997.00	62,307.00	206,304.00	35,467.00	634.86	358
12,030.00	421,137.00	165,707.00	586,844.00	51,158.00	6,730.00	359
5,034.00	176,315.00	24,300.00	200,615.00	13,644.00	4,325.85	360
1,142.00	80,225.00	17,486.00	97,711.00	22,858.00	435.00	361
2,578.00	288,078.00	151,276.00	439,354.00		1,700.00	362
5,637.00	170,455.00	58,475.00	228,930.00	28,207.00	2,455.00	363
1,911.00	64,299.00	46,525.00	110,824.00	847.00	588.00	364
603.00	292,126.00	91,931.00	384,057.00	16,169.00		365
3,286.00	367,831.00	392,707.00	760,538.00	3,392.00	7,875.00	366
5,762.00	211,761.00	78,250.00	290,011.00		1,675.00	367
3,311.00	374,542.00	320,984.00	695,526.00	9,933.00	3,936.73	368
486.00	184,514.00	128,068.00	312,582.00		2,050.00	369
15,131.00	540,128.00	116,225.00	656,353.00	40,684.00	9,000.00	370

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

Number	Towns	Real property	Personal property	Railroad property
371	Kinross			
372	Kirkman	53,443.00	7,723.00	5,084.00
373	Kirksville	42,066.00	3,688.00	
374	Kiron	144,460.00	25,225.00	7,498.00
375	Klemme	187,876.00	45,587.00	6,670.00
376	Knierim	53,900.00	22,350.00	23,130.00
377	Lacona	127,796.00	25,593.00	13,001.00
378	Ladora	126,768.00	14,417.00	2,442.00
379	Lakota	160,181.00	40,601.00	3,157.00
380	Lake Mills	579,766.00	113,592.00	32,395.00
381	Lake Park	322,552.00	81,131.00	9,589.00
382	Lake View	355,230.00	44,267.00	25,419.00
383	Lamoni	444,872.00	68,848.00	29,448.00
384	Lamont	196,890.00	20,468.00	
385	Lamotte	132,524.00	19,132.00	
386	Lanesboro	77,427.00	13,912.00	10,989.00
387	Lansing	443,970.00	72,407.00	17,879.00
388	La Porte City	566,771.00	91,388.00	20,723.00
389	Larchwood	133,404.00	33,361.00	5,360.00
390	Larrabee	41,593.00	15,890.00	11,355.00
391	Latimer	199,198.00	41,980.00	2,483.00
392	Laurel	91,571.00	17,506.00	1,452.00
393	Laurens	460,167.00	193,664.00	11,160.00
394	Lawler	154,634.00	35,798.00	15,508.00
395	Lawton	82,069.00	7,920.00	8,024.00
396	Le Claire	204,892.00	4,500.00	47,119.00
397	Ledyard	84,169.00	33,432.00	15,496.00
398	Le Grand	103,438.00	9,938.00	8,748.00
399	Lehigh	212,617.00	26,307.00	19,347.00
400	Leighton	38,535.00	14,117.00	
401	Leland	107,949.00	19,319.00	2,207.00
402	Lenox	461,197.00	57,485.00	14,824.00
403	Le Roy	29,411.00	10,531.00	15,991.00
404	Lester	70,548.00	23,358.00	32,619.00
405	Letts	130,421.00	17,535.00	7,460.00
406	Lewis	173,767.00	15,562.00	3,394.00
407	Libertyville	85,919.00	15,787.00	20,923.00
408	Lidderdale	60,979.00	12,162.00	20,580.00
409	Lime Springs	240,941.00	62,784.00	9,193.00
410	Lincoln	97,501.00	53,364.00	9,267.00
411	Linden	138,924.00	19,226.00	13,333.00
412	Lineville	163,004.00	15,579.00	6,134.00
413	Linn Grove	123,371.00	26,619.00	11,124.00
414	Lisbon	431,328.00	37,388.00	15,746.00
415	Liscomb	75,349.00	16,055.00	1,742.00
416	Littleport	50,451.00	9,764.00	5,353.00
417	Little Rock	220,021.00	47,984.00	6,612.00
418	Little Sioux	76,539.00	7,973.00	
419	Livermore	129,567.00	34,078.00	7,840.00
420	Lockridge	14,610.00	15,891.00	38,423.00
421	Logan	613,238.00	97,401.00	37,594.00
422	Lohrville	318,181.00	62,293.00	63,485.00
423	Lone Rock	60,087.00	26,104.00	6,249.00
424	Lone Tree	216,721.00	31,607.00	6,016.00
425	Long Grove	68,506.00	4,593.00	2,323.00
426	Lorimor	141,825.00	27,850.00	3,281.00
427	Lost Nation	255,048.00	27,579.00	7,980.00
428	Lovilia	157,890.00	29,861.00	
429	Lowden	322,260.00	62,171.00	8,998.00
430	Low Moor	87,791.00	8,778.00	6,498.00
431	Luana	90,234.00	20,808.00	13,536.00
432	Lucas	79,225.00	14,699.00	23,120.00

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
2,490.00	68,740.00	9,651.00	78,391.00	5,310.00	865.63	371
1,824.00	47,578.00	64,018.00	111,596.00	10,824.00	666.00	372
844.00	178,027.00	45,975.00	224,002.00	3,621.00	600.00	373
8,477.00	248,610.00	223,523.00	472,133.00	4,708.00	4,610.00	374
2,180.00	101,560.00		101,560.00	37,266.00	707.02	375
6,856.00	172,746.00	55,527.00	228,273.00	4,417.00		376
2,773.00	146,400.00	70,150.00	216,550.00	7,327.00	538.00	377
9,585.00	213,524.00	91,697.00	305,221.00	590.00	2,237.00	378
8,590.00	734,343.00	211,454.00	945,797.00	52,966.00	10,704.65	379
15,578.00	428,850.00	127,602.00	556,452.00	7,247.00	10,250.00	380
	424,916.00	171,171.00	596,087.00	44,003.00	3,783.00	381
22,030.00	565,198.00	93,495.00	658,693.00	58,582.00	11,564.22	382
9,029.00	228,387.00	83,424.00	309,811.00		1,400.00	383
805.00	152,461.00	42,650.00	195,111.00	12,488.00	1,224.76	384
3,934.00	106,262.00	5,645.00	111,907.00	19,260.00	750.01	385
5,839.00	540,095.00	223,063.00	763,158.00	12,527.00	9,316.85	386
3,730.00	682,612.00	262,017.00	944,629.00	88,212.00	9,027.00	387
1,376.00	173,501.00	44,144.00	217,645.00	22,606.00	3,335.00	388
520.00	69,368.00	52,481.00	121,849.00			389
5,513.00	249,174.00	84,023.00	333,197.00	79,823.00	1,000.00	390
3,096.00	113,625.00	86,228.00	199,853.00	5,713.00	560.00	391
8,268.00	673,259.00	121,329.00	794,588.00	3,567.00	4,611.93	392
	205,940.00	49,530.00	255,470.00	23,350.00		393
3,005.00	101,018.00	8,342.00	109,360.00	14,371.00	2,036.00	394
8,331.00	264,842.00	23,900.00	288,742.00		2,679.59	395
5,838.00	138,935.00	70,827.00	209,762.00			396
5,846.00	127,470.00	39,375.00	166,845.00	36,869.00		397
2,959.00	261,230.00	21,335.00	282,565.00	75,687.00	2,310.00	398
1,244.00	54,596.00	44,656.00	99,252.00			399
3,073.00	132,548.00	42,290.00	174,838.00	41,104.00	75.71	400
1,717.00	535,223.00	201,191.00	736,414.00	25,722.00	12,635.48	401
537.00	56,470.00	8,950.00	65,420.00	5,937.00	527.00	402
5,841.00	132,366.00	20,210.00	152,576.00	54,088.00	1,940.09	403
5,066.00	160,482.00	20,329.00	180,811.00	13,466.00	1,597.52	404
7,207.00	199,930.00	62,817.00	262,747.00	4,880.00	2,643.30	405
	122,629.00	100,931.00	223,560.00	3,260.00		406
3,141.00	96,862.00	90,100.00	186,962.00	84,777.00	432.02	407
9,381.00	322,299.00	237,563.00	559,862.00	11,211.00	3,720.00	408
1,053.00	161,185.00	31,100.00	192,285.00	16,823.00	1,900.00	409
1,565.00	173,048.00	14,700.00	187,748.00	25,074.00	2,144.00	410
27,676.00	212,393.00	27,363.00	239,756.00	21,819.00	4,480.00	411
6,598.00	167,712.00	14,600.00	182,312.00	9,200.00	2,889.00	412
3,813.00	488,275.00	318,152.00	806,427.00	61,225.00	8,201.25	413
23,161.00	116,307.00	25,906.00	142,213.00	36,137.00	769.00	414
826.00	66,394.00	6,500.00	72,894.00	968.00	589.25	415
7,400.00	282,017.00	50,100.00	332,117.00		4,460.00	416
410.00	84,922.00	1,800.00	86,722.00	3,799.00	1,138.00	417
5,102.00	176,587.00	45,619.00	222,206.00	9,900.00	2,121.29	418
	63,924.00	24,600.00	33,524.00			419
	748,233.00	281,454.00	1,029,687.00	4,680.00	12,630.00	420
17,123.00	461,092.00	364,119.00	825,211.00	143,167.00	10,294.29	421
1,822.00	94,262.00	14,760.00	109,022.00		800.00	422
17,215.00	270,959.00	320,530.00	591,489.00	23,771.00	3,350.00	423
614.00	76,036.00	53,020.00	129,056.00		399.19	424
9,499.00	182,455.00	18,782.00	201,237.00	7,632.00	1,775.00	425
5,601.00	296,208.00	143,640.00	439,848.00	32,129.00	3,546.24	426
18,549.00	206,300.00	38,253.00	244,553.00		1,242.00	427
9,782.00	403,211.00	568,235.00	971,446.00	4,405.00	3,703.71	428
2,627.00	105,694.00	19,300.00	124,994.00	8,631.00	2,387.00	429
1,574.00	126,252.00	117,038.00	243,290.00	35,161.00	1,181.00	430
	117,044.00	16,171.00	133,215.00	14,186.00	757.00	431
						432

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

Number	Towns	Real property	Personal property	Railroad property
433	Luther.....	58,296.00	16,422.00	7,576.00
434	Lu Verne.....	145,791.00	36,633.00	22,078.00
435	Luxemburg—P. O. N. Vienna.....	52,979.00	8,653.00	
436	Luzerne.....	71,678.00	4,618.00	6,620.00
437	Lynnvile.....	110,624.00	26,575.00	842.00
438	Lytton.....	185,029.00	41,928.00	11,616.00
439	Macedonia.....	70,733.00	26,041.00	9,919.00
440	Macksburg.....	40,218.00	12,303.00	
441	Magnoia.....	98,000.00	5,553.00	
442	Malcom.....	197,072.00	35,870.00	6,373.00
443	Mallard.....	139,034.00	37,566.00	1,249.00
444	Maloy.....	21,443.00	6,467.00	9,065.00
445	Malvern.....	367,069.00	61,783.00	22,744.00
446	Manilla.....	393,840.00	42,141.00	11,616.00
447	Manly.....	379,020.00	28,945.00	20,858.00
448	Manning.....	787,302.00	125,387.00	54,277.00
449	Manson.....	687,233.00	78,749.00	51,948.00
450	Mapleton.....	618,779.00	89,020.00	19,044.00
451	Marathon.....	220,902.00	34,032.00	23,026.00
452	Marble Rock.....	192,537.00	18,600.00	10,679.00
453	Marcus.....	487,927.00	107,620.00	32,382.00
454	Marne.....	85,126.00	10,505.00	8,160.00
455	Marquette.....	77,328.00	50,000.00	
456	Martelle.....	110,535.00	13,640.00	7,071.00
457	Martinburg.....	57,852.00	13,963.00	740.00
458	Martensdale.....	28,892.00	3,626.00	19,129.00
459	Marysville.....	14,678.00	3,693.00	
460	Masonville.....	54,801.00	11,320.00	15,770.00
461	Massena.....	195,191.00	28,833.00	14,022.00
462	Matlock.....	35,230.00	16,596.00	10,934.00
463	Maurice.....	86,436.00	15,622.00	24,292.00
464	Maxwell.....	249,390.00	40,875.00	10,606.00
465	Maynard.....	201,256.00	27,803.00	6,016.00
466	Maysville—P. O. Walcott.....			
467	McCallsburg.....	73,144.00	28,286.00	5,223.00
468	McCausland.....	38,798.00	2,069.00	1,489.00
469	McClelland.....	58,475.00	12,781.00	7,191.00
470	McGregor.....	510,199.00	104,483.00	17,374.00
471	McIntire.....	90,171.00	21,863.00	23,756.00
472	Mechanicsville.....	354,801.00	42,889.00	13,272.00
473	Mediapolis.....	448,484.00	74,182.00	29,130.00
474	Melbourne.....	264,508.00	34,736.00	18,183.00
475	Melcher.....	184,361.00	24,546.00	3,812.00
476	Melrose.....	125,523.00	13,940.00	
477	Melvin.....	96,874.00	37,208.00	8,157.00
478	Menlo.....	186,842.00	32,760.00	2,978.00
479	Meriden.....	40,576.00	18,588.00	11,985.00
480	Merrill.....	228,138.00	32,978.00	24,454.00
481	Meservey.....	43,803.00	16,165.00	17,380.00
482	Middletown.....	85,036.00	8,571.00	15,591.00
483	Miles.....	212,857.00	43,663.00	10,202.00
484	Milford.....	512,596.00	77,976.00	7,879.00
485	Millersburg.....	58,551.00	13,504.00	
486	Millerton.....			
487	Milo.....	210,223.00	31,802.00	14,587.00
488	Milton.....	157,001.00	27,947.00	28,263.00
489	Minburn.....	140,107.00	14,262.00	726.00
490	Minden.....	190,928.00	22,684.00	9,216.00
491	Mingo.....	65,658.00	11,447.00	3,342.00
492	Mitchell.....	33,118.00	3,029.00	12,574.00
493	Mitchellville.....	257,458.00	15,610.00	11,380.00
494	Modale.....	132,117.00	27,436.00	13,404.00

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
3,689.00	85,983.00	21,500.00	107,483.00	24,649.00	802.00	433
11,855.00	216,357.00	32,358.00	248,715.00	-----	3,545.00	434
975.00	62,607.00	76,395.00	139,002.00	-----	135.00	435
2,048.00	84,970.00	64,600.00	149,570.00	-----	1,225.00	436
4,052.00	142,093.00	31,908.00	174,001.00	8,296.00	1,095.00	437
-----	238,573.00	123,600.00	362,173.00	3,276.00	4,764.00	438
4,964.00	111,057.00	49,000.00	160,057.00	-----	1,722.38	439
3,545.00	56,166.00	36,027.00	92,193.00	4,611.00	-----	440
421.00	103,974.00	21,220.00	125,194.00	5,520.00	873.00	441
9,044.00	248,359.00	36,475.00	284,834.00	36,923.00	3,775.00	442
5,464.00	183,313.00	65,691.00	249,004.00	-----	2,325.40	443
1,090.00	38,065.00	600.00	38,665.00	12,456.00	-----	444
8,928.00	460,524.00	211,508.00	672,032.00	32,695.00	11,940.00	445
1,585.00	449,182.00	40,730.00	489,902.00	11,280.00	6,835.00	446
20,003.00	449,426.00	76,042.00	525,468.00	32,942.00	2,337.00	447
3,575.00	970,541.00	631,041.00	1,601,582.00	67,706.00	10,644.19	448
36,683.00	854,613.00	278,733.00	1,133,346.00	101,591.00	16,369.66	449
6,432.00	733,275.00	238,802.00	972,077.00	29,480.00	10,311.00	450
5,267.00	283,227.00	88,911.00	372,138.00	37,452.00	2,930.00	451
10,979.00	232,795.00	56,250.00	289,045.00	16,915.00	1,626.00	452
2,535.00	630,464.00	433,309.00	1,063,773.00	42,207.00	6,457.84	453
2,831.00	166,622.00	11,160.00	117,722.00	14,624.00	1,288.08	454
-----	127,398.00	-----	127,398.00	-----	7,619.00	455
3,003.00	134,249.00	50,317.00	184,566.00	8,167.00	2,113.00	456
3,643.00	76,197.00	26,415.00	102,612.00	10,778.00	398.00	457
2,674.00	54,321.00	500.00	54,821.00	4,733.00	254.00	458
825.00	19,196.00	-----	19,196.00	11,077.00	210.00	459
1,062.00	83,493.00	1,350.00	84,843.00	-----	491.00	460
7,092.00	245,138.00	106,404.00	351,542.00	7,905.00	4,026.00	461
581.00	63,341.00	5,000.00	68,341.00	9,932.00	673.00	462
1,427.00	127,777.00	64,333.00	192,110.00	15,097.00	2,434.00	463
9,591.00	310,262.00	138,559.00	448,821.00	22,255.00	3,944.00	464
2,773.00	237,848.00	152,690.00	390,538.00	27,709.00	1,900.00	465
-----	-----	-----	-----	-----	-----	466
7,436.00	114,089.00	17,855.00	131,944.00	12,597.00	711.00	467
1,494.00	43,850.00	1,800.00	45,650.00	-----	39.37	468
3,282.00	81,730.00	31,537.00	113,267.00	-----	1,125.89	469
6,732.00	638,788.00	165,611.00	804,399.00	2,210.00	8,995.00	470
-----	135,790.00	25,766.00	161,556.00	19,628.00	1,218.00	471
9,481.00	420,443.00	371,935.00	792,378.00	17,825.00	2,088.21	472
-----	551,796.00	99,300.00	651,096.00	43,177.00	4,916.00	473
6,218.00	323,645.00	131,155.00	454,800.00	13,743.00	4,128.00	474
8,929.00	221,648.00	42,170.00	263,818.00	-----	3,170.10	475
20,711.00	160,174.00	44,282.00	204,456.00	-----	-----	476
933.00	138,172.00	25,752.00	163,924.00	2,000.00	1,200.00	477
7,127.00	229,717.00	86,259.00	315,976.00	2,964.00	3,721.61	478
1,140.00	72,289.00	3,000.00	75,289.00	-----	731.53	479
11,542.00	297,112.00	58,894.00	356,006.00	5,356.00	3,274.00	480
4,814.00	82,162.00	28,528.00	110,690.00	41,387.00	846.00	481
-----	169,198.00	66,803.00	176,001.00	14,619.00	643.00	482
1,974.00	263,696.00	270,080.00	533,776.00	46,610.00	2,370.00	483
14,933.00	613,384.00	85,209.00	698,593.00	2,651.00	11,225.00	484
215.00	72,270.00	9,339.00	81,609.00	-----	562.00	485
-----	-----	-----	-----	-----	-----	486
1,742.00	258,354.00	105,583.00	363,937.00	18,162.00	1,887.00	487
3,555.00	216,766.00	52,106.00	268,872.00	40,977.00	1,850.00	488
1,123.00	156,218.00	79,600.00	235,818.00	-----	600.00	489
6,654.00	229,482.00	55,500.00	284,982.00	4,010.00	2,320.00	490
915.00	81,362.00	67,807.00	149,169.00	7,005.00	1,284.00	491
255.00	48,976.00	20,156.00	69,132.00	2,500.00	349.57	492
10,315.00	294,763.00	214,476.00	509,239.00	10,791.00	5,938.00	493
-----	172,957.00	51,976.00	224,933.00	30,638.00	-----	494

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

Number	Towns	Real property	Personal property	Railroad property
495	Mondamin.....	143,217.00	26,119.00	10,006.00
496	Moneta.....	33,980.00	5,291.00	3,064.00
497	Monmouth.....	64,240.00	12,504.00	7,498.00
498	Monona.....	601,069.00	80,556.00	12,222.00
499	Monroe.....	599,512.00	57,067.00	6,611.00
500	Montezuma.....	577,865.00	82,124.00	7,624.00
501	Montour.....	142,226.00	25,129.00	7,748.00
502	Montrose.....	142,606.00	9,505.00	18,653.00
503	Moorhead.....	144,198.00	18,205.00	6,249.00
504	Moorland.....	27,254.00	16,306.00	19,226.00
505	Moravia.....	170,668.00	27,799.00	43,179.00
506	Morley.....	34,249.00	6,227.00	2,928.00
507	Morning Sun.....	335,336.00	32,262.00	4,890.00
508	Morrison.....	23,216.00	8,812.00	1,608.00
509	Moulton.....	288,321.00	39,715.00	20,747.00
510	Mt. Auburn.....	67,753.00	4,804.00	3,692.00
511	Mt. Ayr.....	735,301.00	116,582.00	29,357.00
512	Mt. Sterling.....	37,808.00	8,876.00	10,576.00
513	Mt. Union.....	65,504.00	15,272.00	11,050.00
514	Mt. Vernon.....	810,757.00	65,629.00	14,122.00
515	Moville.....	315,404.00	58,159.00	7,274.00
516	Murray.....	313,653.00	40,651.00	19,565.00
517	Nashua.....	470,744.00	107,474.00	171,603.00
518	Nemaha.....	68,412.00	20,026.00	7,142.00
519	Neola.....	258,840.00	27,092.00	16,515.00
520	New Albin.....	269,573.00	30,535.00	5,657.00
521	Newell.....	496,792.00	104,296.00	21,658.00
522	Newhall.....	192,959.00	21,992.00	4,343.00
523	New Hartford.....	132,716.00	21,519.00	21,027.00
524	New Liberty.....			
525	New London.....	391,293.00	46,240.00	11,834.00
526	New Market.....	297,149.00	23,967.00	10,794.00
527	New Providence.....	89,109.00	13,712.00	
528	New Sharon.....	408,631.00	57,165.00	3,283.00
529	New Vienna.....	95,061.00	16,647.00	
530	New Virginia.....	112,544.00	29,906.00	14,770.00
531	Nicholas.....	136,885.00	21,305.00	
532	Nodaway.....	79,750.00	12,194.00	5,962.00
533	Nora Springs.....	515,444.00	51,149.00	23,079.00
534	Northboro.....	53,931.00	11,888.00	10,612.00
535	North Buena Vista.....	16,198.00	1,108.00	10,505.00
536	North English.....	298,167.00	45,904.00	5,253.00
537	North Liberty.....	78,425.00	9,355.00	5,632.00
538	North Washington.....	37,917.00	8,856.00	
539	Northwood.....	614,787.00	98,153.00	7,001.00
540	Norwalk.....	88,136.00	16,501.00	20,604.00
541	Norway.....	179,628.00	19,718.00	9,623.00
542	Numa.....	38,781.00	6,024.00	4,586.00
543	Oakland.....	385,857.00	57,652.00	8,278.00
544	Oakville.....	63,381.00	18,833.00	740.00
545	Oceyedan.....	244,352.00	59,053.00	4,467.00
546	Odebolt.....	658,544.00	92,293.00	
547	Ogden.....	684,960.00	95,136.00	12,372.00
548	Okoboji.....	496,525.00	30,398.00	5,455.00
549	Olds.....	75,245.00	21,913.00	939.00
550	Olin.....	242,320.00	44,199.00	11,212.00
551	Ollie.....	110,407.00	11,215.00	
552	Oneida.....	47,991.00	5,780.00	19,616.00
553	Onslow.....	88,046.00	15,324.00	1,375.00
554	Orange City.....	637,037.00	104,832.00	4,249.00
555	Orchard.....	45,341.00	8,948.00	21,717.00
556	Orient.....	157,887.00	32,293.00	

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
	179,432.00	65,753.00	245,185.00	3,026.00	3,811.70	495
	42,335.00		42,335.00			496
1,459.00	85,701.00	17,884.00	103,585.00	14,544.00	462.52	497
918.00	694,765.00	732,527.00	1,427,292.00	20,985.00	35,788.00	498
923.00	463,913.00	230,029.00	693,942.00		7,199.07	499
15,461.00	683,574.00	186,279.00	869,853.00	81,880.00	10,361.00	500
3,742.00	178,845.00	68,700.00	247,545.00	6,094.00	1,181.49	501
2,901.00	173,665.00	21,525.00	195,190.00	15,975.00	1,406.02	502
2,883.00	171,035.00	144,528.00	315,563.00	1,575.00	1,244.00	503
3,192.00	65,978.00	7,900.00	73,878.00	48,896.00		504
3,115.00	244,761.00	83,917.00	328,678.00	17,660.00	1,338.00	505
1,662.00	45,066.00	5,300.00	50,366.00		995.00	506
9,794.00	382,282.00	251,338.00	633,620.00	13,515.00	6,695.00	507
2,515.00	36,151.00	33,740.00	69,891.00		346.31	508
2,704.00	351,487.00	30,685.00	382,172.00	7,680.00	8,958.00	509
483.00	76,732.00	34,294.00	111,026.00		767.50	510
5,003.00	886,843.00	77,524.00	964,367.00	77,524.00	14,045.00	511
891.00	58,151.00	1,000.00	59,151.00	600.00	350.00	512
258.00	92,084.00	64,384.00	156,468.00		6.40	513
13,747.00	904,255.00	575,774.00	1,480,029.00	6,650.00	10,092.65	514
19,862.00	400,609.00	48,308.00	449,007.00	6,210.00		515
5,789.00	379,658.00	95,645.00	475,303.00	20,869.00	2,207.00	516
	749,821.00	332,096.00	1,082,817.00	60,783.00	8,359.63	517
	95,580.00	2,250.00	97,830.00	1,794.00	810.00	518
8,945.00	311,302.00	130,840.00	442,232.00		5,009.05	519
1,318.00	307,083.00	90,688.00	397,771.00		4,000.00	520
17,835.00	640,581.00	227,505.00	868,086.00	41,367.00	7,929.00	521
639.00	219,933.00	165,302.00	385,235.00		2,527.56	522
7,961.00	183,223.00	4,650.00	187,873.00	7,696.00	1,552.00	523
						524
416.00	449,783.00	348,057.00	797,840.00	9,582.00	5,202.00	525
1,066.00	242,976.00	101,148.00	344,124.00	3,636.00	2,368.22	526
3,569.00	106,390.00	29,200.00	135,590.00	38,331.00		527
14,443.00	483,522.00	173,292.00	656,814.00	22,609.00	8,635.00	528
2,316.00	114,024.00	101,459.00	215,483.00			529
4,702.00	161,922.00	43,549.00	205,471.00	14,353.00	1,148.00	530
18,230.00	176,420.00	44,370.00	220,790.00		997.00	531
4,703.00	102,609.00	47,500.00	150,109.00	9,964.00	600.00	532
14,157.00	603,829.00	380,551.00	984,380.00	61,367.00	4,708.00	533
780.00	77,211.00	11,529.00	88,740.00	6,968.00		534
448.00	28,259.00		28,259.00	5,249.00	106.00	535
3,724.00	353,048.00	93,462.00	446,510.00	3,545.00	6,662.00	536
3,452.00	96,864.00	64,500.00	161,364.00		550.00	537
1,705.00	48,478.00	16,400.00	64,878.00		336.00	538
28,979.00	748,920.00	428,591.00	1,177,511.00	100,870.00	8,483.00	539
5,611.00	130,852.00	71,214.00	202,066.00	68,650.00	734.00	540
758.00	209,937.00	142,123.00	352,060.00	9,995.00	2,527.30	541
1,181.00	50,572.00	1,945.00	52,517.00		289.00	542
18,593.00	470,380.00	296,109.00	766,489.00	12,983.00	4,935.69	543
2,917.00	85,871.00	16,610.00	102,481.00		545.84	544
2,142.00	310,014.00	161,863.00	471,877.00	24,577.00	3,375.00	545
32,348.00	783,185.00	239,157.00	1,022,342.00	16,245.00	13,200.00	546
12,640.00	805,108.00	442,273.00	1,247,381.00	22,096.00	7,900.00	547
4,205.00	536,583.00	10,500.00	547,083.00	17,149.00	3,200.00	548
58.00	98,155.00	81,705.00	179,860.00	14,282.00		549
9,020.00	306,751.00	111,110.00	417,861.00	4,232.00	4,232.00	550
3,478.00	125,100.00	16,356.00	141,456.00	38,736.00	536.00	551
743.00	74,130.00	5,643.00	79,773.00			552
4,674.00	109,419.00	206,041.00	315,460.00	6,849.00	1,240.00	553
2,649.00	748,767.00	582,419.00	1,331,186.00	7,692.00	12,399.14	554
	76,006.00	52,112.00	128,118.00	6,864.00		555
13,328.00	203,508.00	116,062.00	319,570.00	1,160.00	847.00	556

REPORT OF MUNICIPAL FINANCES

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

Number	Towns	Real property	Personal property	Railroad property
557	Orleans—P. O. Spirit Lake	292,354.00	45,332.00	8,398.00
558	Ossian	417,390.00	74,405.00	17,924.00
559	Osterdock	14,417.00	8,365.00	5,151.00
560	Oto	78,367.00	19,088.00	18,083.00
561	Ottosen	57,924.00	21,819.00	3,991.00
562	Owasa	38,634.00	5,857.00	13,720.00
563	Oxford	299,327.00	39,049.00	3,395.00
564	Oxford Junction	285,834.00	31,981.00	12,223.00
565	Oyens	27,275.00	9,157.00	5,257.00
566	Pacific Junction	63,485.00	9,455.00	31,928.00
567	Packwood	71,841.00	11,860.00	
568	Palmer	138,119.00	38,709.00	6,611.00
569	Palo	56,101.00	6,497.00	3,991.00
570	Panama	78,797.00	24,264.00	3,633.00
571	Panora	388,325.00	46,032.00	12,525.00
572	Parkersburg	479,952.00	52,445.00	24,893.00
573	Parnell	62,661.00	12,223.00	5,556.00
574	Paton	114,396.00	32,305.00	1,118.00
575	Patterson	22,689.00	4,060.00	3,097.00
576	Paullina	557,857.00	103,254.00	6,248.00
577	Peosta	11,282.00	1,824.00	2,944.00
578	Persia	178,826.00	26,821.00	12,172.00
579	Peru	69,781.00	13,245.00	15,921.00
580	Peterson	224,882.00	52,211.00	15,621.00
581	Pierson	209,325.00	39,962.00	12,997.00
582	Pilot Mound	61,890.00	8,389.00	
583	Pioneer	22,640.00	13,498.00	378.00
584	Pisgah	147,078.00	51,918.00	
585	Plainfield	104,345.00	35,511.00	13,457.00
586	Plain View—R.F.D. 3, Walcott	44,617.00	6,030.00	
587	Plano	67,391.00	5,714.00	13,730.00
588	Pleasanton	52,964.00	14,163.00	12,855.00
589	Pleasant Plain	48,844.00	4,240.00	
590	Pleasantville	289,344.00	45,735.00	9,664.00
591	Plover	70,717.00	20,353.00	1,249.00
592	Plymouth			
593	Pocahontas	548,397.00	105,500.00	6,909.00
594	Polk City	102,178.00	21,530.00	4,374.00
595	Pomeroy	460,329.00	63,191.00	43,736.00
596	Popejoy	55,000.00	20,943.00	5,658.00
597	Portsmouth	101,288.00	13,167.00	10,909.00
598	Postville	665,423.00	94,423.00	12,406.00
599	Prairieburg	57,080.00	7,177.00	
600	Prairie City	331,715.00	72,299.00	3,038.00
601	Prescott	136,336.00	30,173.00	
602	Preston	245,938.00	34,187.00	4,746.00
603	Pringhar	499,363.00	97,784.00	
604	Princeton	176,054.00	11,113.00	45,146.00
605	Promise City	50,104.00	6,432.00	16,775.00
606	Protivin	158,340.00	20,967.00	2,975.00
607	Pulaski	125,870.00	14,190.00	9,117.00
608	Quasqueton	132,807.00	15,378.00	
609	Quimby	107,695.00	34,170.00	11,775.00
610	Radcliffe	170,028.00	60,213.00	12,497.00
611	Rake	118,008.00	44,615.00	6,432.00
612	Ralston	45,395.00	21,124.00	29,169.00
613	Randall	30,757.00	8,304.00	4,467.00
614	Randolph	116,720.00	23,960.00	9,336.00
615	Rathbun	18,477.00	3,901.00	3,788.00
616	Readlyn	264,342.00	45,928.00	
617	Reasnor	49,230.00	8,536.00	
618	Redding	49,011.00	8,011.00	24,908.00

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
5,418.00	351,502.00	1,500.00	353,002.00	8,398.00	1,700.00	557
2,016.00	511,735.00	424,279.00	936,014.00		12,100.00	558
218.00	28,151.00	6,340.00	34,491.00	7,279.00		559
5,429.00	120,967.00	3,000.00	123,967.00	6,500.00	1,872.50	560
2,206.00	85,940.00	1,675.00	87,615.00	21,340.00	709.26	561
477.00	58,688.00	5,000.00	63,688.00	20,390.00	25.12	562
8,145.00	349,916.00	69,612.00	419,528.00		5,078.00	563
9,303.00	339,341.00	153,712.00	493,053.00	10,929.00	4,100.00	564
1,107.00	42,796.00	2,600.00	45,396.00		492.00	565
4,931.00	109,799.00	3,500.00	113,299.00	8,116.00	1,108.00	566
5,037.00	88,238.00	9,045.00	97,283.00	24,020.00	581.30	567
1,330.00	184,769.00	40,917.00	225,686.00	7,205.00	2,475.07	568
567.00	67,156.00	32,063.00	99,219.00	6,937.00	375.00	569
2,486.00	169,180.00	120,715.00	229,895.00	6,814.00	1,598.97	570
11,050.00	457,932.00	56,805.00	514,737.00	49,101.00	6,106.64	571
21,720.00	579,010.00	252,967.00	831,977.00		7,874.00	572
754.00	81,194.00	7,550.00	88,744.00			573
1,594.00	149,413.00	49,740.00	199,153.00	15,096.00	1,220.00	574
2,011.00	31,857.00	4,550.00	36,407.00	5,988.00	217.00	575
4,574.00	671,933.00	424,532.00	1,096,465.00		4,393.00	576
1,034.00	17,084.00	500.00	17,584.00			577
	217,819.00	63,893.00	281,712.00	6,584.00	1,912.00	578
3,217.00	102,164.00	18,850.00	121,014.00	17,260.00	716.00	579
11,742.00	304,456.00	173,239.00	477,695.00		2,790.00	580
8,033.00	270,327.00	75,947.00	346,274.00		5,839.00	581
900.00	71,179.00	30,790.00	101,969.00	29,054.00	327.00	582
1,313.00	37,829.00		37,829.00			583
14,465.00	213,464.00	100,119.00	313,583.00	24,660.00	2,893.00	584
1,142.00	154,455.00	62,190.00	216,645.00	9,658.00	1,047.00	585
2,789.00	53,436.00		53,436.00			586
1,125.00	87,960.00	6,150.00	94,110.00	10,141.00	430.00	587
359.00	80,341.00	10,163.00	90,504.00	9,005.00	500.00	588
2,536.00	55,620.00	5,815.00	61,435.00	28,080.00	8,798.00	589
7,050.00	351,793.00	74,420.00	426,213.00	21,858.00	5,791.31	590
576.00	92,895.00	9,875.00	102,770.00	20,792.00	1,625.00	591
						592
8,585.00	669,391.00	264,877.00	934,268.00	14,211.00	11,400.05	593
5,322.00	133,404.00	105,317.00	238,721.00	13,393.00	849.00	594
15,488.00	582,744.00	166,289.00	749,033.00	70,834.00		595
3,498.00	85,099.00	38,242.00	123,341.00	28,232.00	950.92	596
3,711.00	129,075.00	38,128.00	167,203.00		1,836.50	597
1,914.00	774,166.00	621,921.00	1,396,087.00	11,323.00		598
198.00	64,455.00	36,925.00	101,380.00	16,452.00	521.00	599
13,700.00	420,752.00	321,527.00	742,279.00	13,401.00	6,305.76	600
15,435.00	181,944.00	75,772.00	257,716.00		1,701.50	601
2,383.00	287,254.00	111,680.00	398,934.00		4,941.63	602
22,259.00	619,406.00	269,881.00	889,287.00		8,148.00	603
5,254.00	237,567.00	48,889.00	286,456.00	24,678.00	1,494.48	604
3,781.00	77,092.00	15,360.00	92,452.00	500.00	540.00	605
417.00	182,699.00	101,847.00	284,546.00	8,815.00	839.34	606
4,830.00	154,007.00	42,940.00	196,947.00	7,430.00	1,000.00	607
1,560.00	149,745.00	80,393.00	230,138.00		700.00	608
1,158.00	154,798.00	21,332.00	176,130.00	1,226.00	1,109.00	609
12,033.00	254,771.00	173,548.00	428,319.00	32,506.00	2,784.87	610
976.00	170,031.00	110,500.00	280,531.00	30,368.00	2,357.00	611
3,303.00	98,991.00	22,000.00	120,991.00	60,037.00		612
895.00	44,423.00	1,380.00	45,803.00	2,160.00	317.00	613
600.00	150,676.00	38,652.00	189,328.00	6,750.00	2,479.06	614
708.00	26,874.00	1,200.00	28,074.00	856.00	120.00	615
308.00	310,578.00	349,172.00	659,750.00	5,453.00	2,230.00	616
335.00	58,101.00	7,520.00	65,621.00	10,937.00	555.18	617
1,853.00	83,763.00	12,839.00	96,602.00	15,827.00	410.00	618

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

Number	Towns	Real property	Personal property	Railroad property
619	Redfield	272,599.00	33,229.00	14,142.00
620	Reinbeck	547,092.00	74,011.00	17,570.00
621	Rembrandt	99,146.00	39,513.00	2,828.00
622	Remsen	561,788.00	107,850.00	10,934.00
623	Renwick	184,179.00	73,461.00	16,496.00
624	Rhodes	148,093.00	15,474.00	10,708.00
625	Riceville	324,901.00	66,169.00	13,328.00
626	Richland	212,141.00	45,091.00	
627	Ricketts	82,596.00	13,752.00	6,998.00
628	Ridgeway	221,572.00	44,356.00	21,797.00
629	Rinard	30,961.00	7,034.00	15,595.00
630	Ringsted	226,063.00	64,690.00	14,997.00
631	Rippey	111,005.00	25,335.00	1,641.00
632	Riverside	241,488.00	23,370.00	4,765.00
633	Riverside (Dubuque Co.)			
634	Riverton	119,782.00	11,225.00	13,675.00
635	Robins	173,905.00	11,544.00	74,987.00
636	Rock Falls	17,712.00	5,372.00	1,668.00
637	Rockford	384,318.00	29,310.00	5,777.00
638	Rock Valley	391,121.00	118,207.00	17,675.00
639	Rockwell	207,201.00	47,358.00	2,927.00
640	Rodman			
641	Rodney	42,225.00	8,681.00	4,949.00
642	Roland	269,973.00	37,238.00	1,467.00
643	Rolfe	456,165.00	106,492.00	14,327.00
644	Rome	16,518.00	2,018.00	4,030.00
645	Rose Hill	47,797.00	11,232.00	
646	Rossie			
647	Rowan	83,086.00	20,210.00	11,825.00
648	Rowley	68,906.00	22,113.00	4,470.00
649	Royal	158,661.00	46,371.00	4,884.00
650	Rudd	172,979.00	39,439.00	21,919.00
651	Runnells	50,619.00	17,713.00	4,104.00
652	Russell	242,388.00	21,097.00	24,466.00
653	Ruthven	243,233.00	58,362.00	9,491.00
654	Rutland	185,885.00	19,212.00	18,995.00
655	Ryan	130,299.00	36,420.00	10,303.00
656	St. Ansgar	480,820.00	60,353.00	13,417.00
657	St. Anthony	41,590.00	6,100.00	427.00
658	St. Charles	119,102.00	17,317.00	18,088.00
659	St. Lucas	61,282.00	15,549.00	
660	St. Marys	17,997.00	4,144.00	3,136.00
661	St. Olaf	81,585.00	19,884.00	6,868.00
662	St. Paul—RFD West Point	29,315.00	9,450.00	
663	Sabula	244,577.00	141,740.00	11,010.00
664	Sageville	29,606.00	3,824.00	4,072.00
665	Salem	159,466.00	20,824.00	11,943.00
666	Salix	91,181.00	13,935.00	13,497.00
667	Sanborn	400,451.00	78,922.00	11,685.00
668	Sandyville—P. O. Milo	13,671.00	1,970.00	579.00
669	Scarville	45,257.00	19,361.00	20,745.00
670	Schaller	325,491.00	79,610.00	
671	Schleswig	407,872.00	45,614.00	6,998.00
672	Seranton	319,370.00	56,881.00	15,071.00
673	Searsboro	43,644.00	26,341.00	1,277.00
674	Sergeant Bluff	131,165.00	21,075.00	6,998.00
675	Shambaugh	68,133.00	8,043.00	14,131.00
676	Shannon City	81,514.00	8,144.00	3,150.00
677	Sharpsburg	35,647.00	5,687.00	18,963.00
678	Sheffield	610,484.00	59,943.00	2,092.00
679	Shelby	281,799.00	30,576.00	6,075.00
680	Sheldahl	28,958.00	2,471.00	

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
1,745.00	321,715.00	112,526.00	434,241.00	35,447.00	3,492.00	619
26,699.00	665,372.00	307,043.00	972,415.00	33,904.00	14,213.70	620
4,742.00	146,229.00	29,705.00	175,934.00	4,465.00	1,788.00	621
2,038.00	682,610.00	613,560.00	1,296,170.00		8,072.00	622
5,421.00	279,557.00	125,786.00	405,343.00	25,970.00	3,625.00	623
5,825.00	180,100.00	43,500.00	223,600.00	29,614.00	1,429.00	624
7,220.00	411,618.00	200,037.00	611,655.00	18,642.00	3,849.00	625
8,057.00	265,289.00	137,353.00	402,642.00	20,087.00	1,954.00	626
434.00	103,780.00	84,589.00	188,369.00	4,940.00	1,878.00	627
3,831.00	291,556.00	129,234.00	420,790.00		950.00	628
1,715.00	55,305.00	30,100.00	85,405.00	32,402.00	274.00	629
5,941.00	311,691.00	146,161.00	457,852.00	24,078.00	3,198.45	630
8,308.00	146,289.00	130,126.00	276,415.00	20,411.00	2,550.00	631
1,413.00	271,036.00	154,625.00	425,661.00	10,969.00	3,969.00	632
						633
8,445.00	153,127.00	79,303.00	232,430.00		1,472.48	634
2,886.00	263,322.00	18,400.00	281,722.00	154,429.00	275.00	635
1,422.00	26,174.00	21,153.00	47,327.00		236.00	636
2,312.00	421,717.00	153,320.00	575,037.00		7,615.00	637
6,473.00	523,476.00	180,600.00	714,076.00		9,600.00	638
14,968.00	272,454.00	86,140.00	358,594.00	79,303.00	4,133.00	639
						640
891.00	56,746.00	2,750.00	59,496.00	4,949.00	293.00	641
5,089.00	313,767.00	58,264.00	372,031.00	26,894.00	3,451.00	642
2,752.00	579,736.00	153,933.00	733,669.00	17,784.00	6,788.13	643
312.00	22,878.00		22,878.00		236.00	644
7,600.00	66,629.00	3,550.00	70,179.00		950.00	645
						646
4,906.00	120,027.00	26,900.00	146,927.00	15,007.00	855.68	647
	95,489.00	52,492.00	147,981.00			648
5,152.00	215,068.00	145,375.00	360,443.00	2,737.00	3,790.00	649
5,893.00	240,230.00	39,213.00	279,443.00	41,192.00		650
3,895.00	76,331.00	5,478.00	81,809.00	2,362.00	310.00	651
	287,951.00	198,576.00	486,527.00	19,823.00	2,573.00	652
8,964.00	320,050.00	141,996.00	462,046.00	6,662.00	5,580.00	653
1,720.00	225,812.00	37,550.00	263,362.00	27,262.00	1,196.83	654
3,279.00	180,301.00	68,480.00	248,781.00	10,455.00	1,650.00	655
	554,590.00	288,503.00	843,093.00		5,903.62	656
3,071.00	51,188.00		51,188.00	21,982.00		657
5,716.00	160,223.00	204,271.00	364,494.00	6,001.00		658
458.00	77,289.00	47,740.00	125,029.00	425.00	170.00	659
1,118.00	26,395.00	6,850.00	33,245.00	4,725.00		660
1,455.00	109,792.00	6,340.00	116,132.00	6,831.00	1,028.00	661
	38,765.00	1,000.00	39,765.00			662
2,857.00	400,184.00	51,550.00	451,734.00	6,190.00	1,200.00	663
1,035.00	38,537.00		38,537.00			664
1,047.00	193,280.00	86,362.00	279,642.00	11,440.00	2,250.00	665
6,714.00	125,327.00		125,327.00	12,990.00		666
	491,058.00	147,290.00	638,357.00			667
	16,220.00		16,220.00			668
723.00	86,186.00	21,232.00	107,418.00	3,305.00	395.00	669
16,791.00	421,892.00	325,089.00	746,981.00	44,464.00	7,650.00	670
1,004.00	461,488.00	338,975.00	800,463.00		9,875.00	671
11,559.00	402,681.00	66,300.00	468,981.00	47,356.00	5,842.87	672
3,275.00	74,537.00	34,018.00	108,555.00	3,415.00	438.35	673
2,215.00	161,453.00	60,137.00	221,590.00	11,868.00	2,221.14	674
4,802.00	95,109.00	5,575.00	100,684.00	2,600.00	23,272.00	675
3,391.00	96,199.00	11,600.00	107,799.00	3,703.00	927.00	676
906.00	61,203.00	17,625.00	78,828.00	3,933.00	985.27	677
40,581.00	713,100.00	201,675.00	914,775.00	172,478.00	9,063.17	678
1,610.00	320,060.00	120,386.00	440,446.00	22,465.00	9,827.64	679
	31,429.00	29,990.00	61,419.00		525.00	680

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

Number	Towns	Real property	Personal property	Railroad property
681	Sherrill	34,177.00	6,106.00	
682	Shell Rock	337,594.00	44,505.00	8,706.00
683	Shellsburg	181,978.00	43,672.00	7,648.00
684	Sibley	862,581.00	156,884.00	16,486.00
685	Sidney	366,271.00	66,385.00	2,298.00
686	Silver City			
687	Sioux Center	522,811.00	107,192.00	33,720.00
688	Sioux Rapids	300,107.00	76,282.00	15,621.00
689	Slater	174,329.00	35,699.00	29,971.00
690	Sloan	164,990.00	50,106.00	6,998.00
691	Smithland	91,229.00	18,055.00	11,355.00
692	Soldier	117,593.00	26,074.00	8,373.00
693	Solon	229,601.00	36,134.00	5,003.00
694	Somers	42,458.00	9,821.00	10,924.00
695	South English	104,463.00	33,000.00	6,373.00
696	Spillville	150,960.00	18,898.00	
697	Spirit Lake	991,780.00	164,488.00	12,850.00
698	Spragueville	49,528.00	6,847.00	8,687.00
699	Springbrook	39,675.00	9,004.00	
700	Spring Hill			
701	Springville	243,230.00	60,281.00	5,556.00
702	Stacyville	175,298.00	35,184.00	
703	Stanhope	134,872.00	37,967.00	12,747.00
704	Stanley	53,949.00	6,304.00	8,889.00
705	Stanton	291,229.00	23,193.00	14,441.00
706	Stanwood	199,811.00	44,743.00	6,135.00
707	State Center	540,734.00	54,600.00	12,747.00
708	Steamboat Rock	102,596.00	18,645.00	2,147.00
709	Stockport	87,560.00	20,920.00	20,787.00
710	Stockton	40,000.00	9,450.00	5,830.00
711	Story City	557,346.00	108,775.00	17,867.00
712	Stout	62,428.00	10,718.00	6,748.00
713	Stratford	272,794.00	34,293.00	11,872.00
714	Strawberry Point	349,120.00	70,791.00	17,778.00
715	Struble	43,997.00	10,147.00	7,514.00
716	Sully	145,634.00	38,118.00	1,118.00
717	Sumner	906,152.00	160,528.00	27,812.00
718	Superior	49,845.00	19,898.00	6,135.00
719	Sutherland	385,665.00	78,749.00	14,803.00
720	Swaledale	42,359.00	18,349.00	5,247.00
721	Swan	48,792.00	6,380.00	19,237.00
722	Swea City	288,108.00	83,112.00	5,777.00
723	Swisher	43,975.00	9,348.00	8,242.00
724	Tabor	295,087.00	37,289.00	8,693.00
725	Templeton	195,530.00	27,185.00	5,152.00
726	Tennant	31,351.00	14,476.00	11,607.00
727	Terrill	141,410.00	53,756.00	980.00
728	Thayer	28,980.00	5,876.00	5,554.00
729	Thompson	205,679.00	63,149.00	7,147.00
730	Thor	138,321.00	31,355.00	12,497.00
731	Thornburg	89,735.00	9,235.00	6,611.00
732	Thornton	130,400.00	29,910.00	9,733.00
733	Thurman	69,765.00	7,529.00	
734	Tiffin	59,415.00	17,411.00	2,882.00
735	Tingley	111,345.00	20,317.00	19,146.00
736	Titonka	161,253.00	40,467.00	2,859.00
737	Toronto	50,142.00	4,011.00	3,939.00
738	Traer	626,055.00	135,979.00	7,379.00
739	Treynor	88,211.00	14,087.00	2,125.00
740	Tripoli	526,322.00	85,723.00	10,149.00
741	Truesdale	20,735.00	16,605.00	4,747.00
742	Truro	110,993.00	20,691.00	19,237.00

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
1,557.00	41,840.00	21,100.00	62,940.00		135.51	681
15,957.00	406,762.00	134,809.00	541,571.00	12,932.00	3,755.00	682
1,473.00	234,771.00	46,781.00	281,552.00		2,058.07	683
11,223.00	1,046,974.00	475,063.00	1,522,037.00	6,146.00	13,309.34	684
15,414.00	450,368.00	180,730.00	631,098.00	18,379.00	4,852.43	685
						686
1,794.00	665,517.00	429,117.00	1,094,634.00	49,100.00	8,188.81	687
17,813.00	409,823.00	114,862.00	524,685.00	8,070.00	4,927.88	688
8,907.00	248,906.00	83,688.00	332,594.00	37,522.00	2,144.00	689
9,460.00	231,554.00	130,052.00	361,606.00	1,540.00	2,700.09	690
3,681.00	124,320.00	67,337.00	191,657.00			691
1,130.00	152,970.00	42,018.00	194,988.00	2,476.00	1,426.00	692
4,043.00	274,781.00	169,491.00	444,272.00	4,200.00	2,650.00	693
2,322.00	65,525.00	30,988.00	96,513.00	5,637.00	850.00	694
1,846.00	145,682.00	121,011.00	266,693.00	10,342.00	2,038.00	695
28.00	169,886.00	106,125.00	276,011.00		3,500.00	696
100,480.00	1,269,598.00	157,121.00	1,426,719.00	8,901.00	17,224.00	697
494.00	65,556.00	29,716.00	95,272.00		520.00	698
	48,679.00	70,600.00	119,279.00			699
						700
1,364.00	310,431.00	161,374.00	471,805.00	3,895.00	3,051.87	701
20,256.00	230,738.00	133,878.00	364,616.00	5,092.00	3,151.00	702
1,599.00	187,185.00	124,373.00	311,558.00	32,447.00	3,112.89	703
	69,142.00	15,990.00	85,042.00	2,660.00	491.00	704
7,188.00	336,001.00	144,600.00	480,601.00	21,177.00	5,805.00	705
7,756.00	258,445.00	84,641.00	343,086.00	7,011.00	10,132.70	706
3,513.00	611,594.00	373,714.00	985,308.00	27,774.00	3,621.00	707
2,304.00	125,692.00	50,537.00	176,229.00	4,120.00	1,363.76	708
757.00	130,024.00	114,733.00	244,757.00		1,800.00	709
	55,280.00		55,280.00		460.00	710
3,806.00	687,794.00	227,034.00	914,828.00	40,852.00	10,836.00	711
1,830.00	81,724.00	48.00	81,772.00	7,999.00	370.00	712
1,174.00	320,133.00	124,592.00	444,725.00	43,821.00	3,167.62	713
2,083.00	440,672.00	423,616.00	864,288.00	25,914.00	4,497.00	714
1,861.00	63,019.00	27,682.00	90,701.00		868.00	715
4,432.00	189,302.00	240,502.00	429,804.00		3,080.00	716
4,808.00	1,099,300.00	754,292.00	1,853,592.00	8,375.00	6,675.00	717
2,522.00	78,400.00	2,000.00	80,400.00	7,527.00	671.00	718
	479,217.00	250,155.00	729,372.00	15,418.00	9,227.00	719
2,552.00	68,507.00	10,400.00	78,907.00	3,606.00	630.00	720
1,771.00	76,180.00	3,650.00	79,830.00	20,758.00	280.00	721
11,985.00	388,982.00	82,008.00	470,990.00	9,822.00	6,876.00	722
141.00	61,706.00	76,531.00	138,237.00			723
3,771.00	344,840.00	55,862.00	400,702.00	22,721.00	12,159.26	724
5,051.00	232,918.00	166,059.00	398,977.00		2,700.00	725
1,303.00	58,737.00	6,520.00	65,257.00	25,520.00	592.25	726
4,777.00	200,923.00	129,028.00	329,951.00	12,265.00	3,981.00	727
1,820.00	42,220.00	300.00	42,520.00	1,360.00	236.00	728
4,212.00	280,187.00	84,964.00	365,151.00	13,443.00	2,900.00	729
7,000.00	189,773.00	18,536.00	208,309.00	37,080.00	2,116.92	730
2,633.00	58,214.00	21,400.00	79,614.00		1,978.48	731
5,459.00	175,502.00	128,471.00	303,973.00	32,484.00	1,431.18	732
2,889.00	80,183.00	28,156.00	108,339.00	12,030.00	1,328.00	733
1,412.00	81,120.00	23,800.00	104,920.00			734
2,432.00	154,240.00	94,340.00	248,580.00	17,124.00	1,173.00	735
7,363.00	211,942.00	174,600.00	386,542.00		4,237.00	736
1,541.00	59,633.00		59,633.00	2,057.00	500.00	737
3,241.00	772,654.00	654,824.00	1,427,478.00	15,235.00	11,153.00	738
532.00	104,955.00	123,267.00	228,222.00		1,705.52	739
6,460.00	628,654.00	433,040.00	1,061,694.00	45,318.00	5,940.00	740
1,203.00	43,290.00	13,500.00	56,790.00	2,844.00	414.00	741
6,226.00	157,147.00	43,600.00	200,747.00	29,043.00	1,884.01	742

REPORT OF MUNICIPAL FINANCES

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

Number	Towns	Real property	Personal property	Railroad property
743	Tur n	52,304.00	14,999.00	
744	Udell	41,854.00	4,529.00	8,567.00
745	Underwood	70,153.00	10,442.00	15,761.00
746	Union	175,167.00	32,909.00	1,059.00
747	Unionville	64,108.00	12,929.00	6,313.00
748	University Heights	139,003.00	1,990.00	
749	University Park	187,340.00	2,307.00	4,035.00
750	Urbana			
751	Urbandale—RFD Des Moines	292,690.00	20,590.00	18,190.00
752	Ute	222,626.00	27,830.00	17,812.00
753	Vail	192,593.00	26,045.00	11,997.00
754	Valeria	10,618.00	805.00	2,724.00
755	Van Horne	297,925.00	39,274.00	10,000.00
756	Van Meter	142,181.00	38,815.00	6,135.00
757	Van Wert	91,320.00	15,530.00	22,154.00
758	Varina	54,560.00	33,209.00	5,152.00
759	Victor	332,887.00	63,094.00	3,633.00
760	Vinecent	44,381.00	9,707.00	12,275.00
761	Vining	65,663.00	10,815.00	17,172.00
762	Volga City	198,035.00	14,957.00	10,809.00
763	Wadena	110,375.00	20,246.00	9,082.00
764	Wahpeton	236,387.00	7,940.00	
765	Walcott	356,500.00	47,679.00	4,407.00
766	Walker	177,525.00	51,731.00	6,135.00
767	Wallingford	57,998.00	25,139.00	7,387.00
768	Wall Lake	299,779.00	46,290.00	
769	Walnut	441,149.00	37,706.00	5,956.00
770	Wapello	529,848.00	101,625.00	3,454.00
771	Washta	138,095.00	36,216.00	22,078.00
772	Waterville	70,333.00	14,106.00	9,394.00
773	Waucoma	186,332.00	29,700.00	7,273.00
774	Waukee	180,829.00	34,970.00	11,785.00
775	Wayland	216,943.00	35,686.00	1,089.00
776	Webb	71,067.00	27,069.00	6,421.00
777	Webster	62,499.00	13,878.00	12,586.00
778	Weldon	73,397.00	13,696.00	9,172.00
779	Wellman	361,446.00	93,165.00	4,943.00
780	Wellsburg	290,909.00	51,242.00	7,922.00
781	Welton	33,821.00	12,360.00	4,425.00
782	Wesley	154,145.00	45,996.00	7,576.00
783	West Bend	238,091.00	90,040.00	7,568.00
784	West Branch	387,294.00	59,836.00	5,852.00
785	West Burlington	463,019.00	11,589.00	
786	West Chester	76,065.00	11,440.00	1,608.00
787	Westfield	56,181.00	10,597.00	2,626.00
788	Westgate	110,657.00	35,021.00	9,156.00
789	West Liberty	821,255.00	112,035.00	
790	West Mitchell—P. O. Mitchell	113,210.00	405.00	
791	Westphalia	50,047.00	3,981.00	
792	West Okoboji—P. O. Milford	150,776.00	4,781.00	
793	West Point	196,555.00	27,975.00	13,967.00
794	West Side	140,460.00	18,816.00	13,372.00
795	What Cheer	363,305.00	55,090.00	26,403.00
796	Wheatland	186,556.00	31,675.00	6,998.00
797	Whiting	219,769.00	32,173.00	15,371.00
798	Whittemore	183,466.00	50,612.00	7,879.00
799	Whitten	56,197.00	14,083.00	12,947.00
800	Wiley—P. O. Carroll	28,800.00	5,770.00	
801	Williams	230,392.00	38,597.00	15,770.00
802	Williamsburg	503,239.00	97,696.00	7,172.00
803	Williamson	129,990.00	7,345.00	6,545.00
804	Wilton Junction	408,895.00	43,145.00	7,945.00

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
10,940.00	78,243.00		78,243.00		800.00	743
1,333.00	56,283.00	15,102.00	71,385.00	3,632.00	326.00	744
9,267.00	105,623.00	29,918.00	135,541.00	17,030.00	1,165.01	745
2,405.00	211,540.00	105,022.00	316,562.00	10,707.00	2,307.00	746
1,548.00	84,898.00	20,450.00	105,348.00	7,400.00	562.00	747
9,216.00	150,209.00		150,209.00		860.00	748
	193,682.00	22,030.00	215,712.00	1,535.00	1,550.00	749
15,400.00	346,879.00	10,600.00	357,479.00	82,131.00	2,440.00	750
	268,268.00	27,535.00	295,803.00		3,781.00	751
2,301.00	232,936.00	59,200.00	292,136.00	9,441.00	6,942.00	752
91.00	14,238.00	2,500.00	16,738.00		140.00	753
2,277.00	349,476.00	279,016.00	628,492.00	24,512.00	5,988.10	754
3,703.00	190,834.00	95,810.00	286,644.00	12,630.00	821.00	755
858.00	129,862.00	34,023.00	163,885.00	1,419.00	534.68	756
2,263.00	95,184.00	17,800.00	112,984.00	3,003.00	523.43	757
2,640.00	402,254.00	401,661.00	803,915.00		3,568.00	758
2,968.00	69,331.00	88,486.00	157,817.00	31,150.00	769.00	759
1,225.00	94,875.00	25,200.00	120,075.00	24,466.00	529.24	760
858.00	224,659.00	49,730.00	274,389.00		1,772.98	761
1,058.00	140,761.00	16,000.00	156,761.00			762
2,805.00	247,132.00		247,132.00	45,048.00	1,950.00	763
8,138.00	416,724.00	286,290.00	703,014.00	5,281.00	1,956.41	764
1,795.00	237,186.00	74,170.00	311,356.00	15,315.00	889.93	765
3,558.00	94,082.00	37,430.00	131,512.00	36,556.00	363.62	766
31,795.00	377,864.00	159,576.00	537,440.00	14,166.00	4,930.35	767
6,818.00	491,629.00	123,607.00	615,236.00	10,399.00	4,683.53	768
29,330.00	664,257.00	112,884.00	777,141.00	15,566.00	8,709.25	769
1,930.00	198,319.00	44,883.00	243,202.00	27,632.00	2,167.00	770
396.00	94,229.00	47,639.00	141,868.00		782.00	771
1,245.00	224,550.00	80,700.00	305,250.00	6,907.00	2,343.00	772
1,701.00	229,285.00	89,434.00	318,719.00	39,325.00	2,413.00	773
741.00	254,459.00	310,625.00	565,084.00	14,509.00	3,375.00	774
3,345.00	107,902.00	41,688.00	149,590.00	15,576.00	536.00	775
3,024.00	91,987.00	70,085.00	162,072.00	5,861.00	396.00	776
519.00	96,784.00	2,500.00	99,284.00		600.00	777
3,560.00	463,114.00	200,729.00	663,843.00	4,420.00	5,978.00	778
9,329.00	359,402.00	132,850.00	492,252.00	32,249.00	3,836.65	779
423.00	51,029.00	61,560.00	112,589.00		389.17	780
13,607.00	221,324.00	118,978.00	340,302.00		2,177.00	781
	335,699.00	121,815.00	457,514.00		4,100.00	782
7,957.00	460,939.00	366,504.00	827,443.00	1,000.00	5,593.00	783
34,193.00	508,801.00	151,756.00	660,557.00	78,542.00	5,165.00	784
202.00	89,315.00	38,322.00	127,637.00	4,939.00	862.00	785
1,648.00	71,052.00	2,000.00	73,052.00			786
1,607.00	156,441.00	48,410.00	204,851.00	13,563.00	1,155.00	787
34,260.00	967,650.00	769,515.00	1,737,165.00	11,945.00	7,483.04	788
	113,615.00		113,615.00	2,828.00	144.00	789
942.00	54,920.00	46,182.00	101,102.00			790
2,140.00	157,697.00	3,200.00	160,897.00		848.00	791
1,032.00	239,529.00	33,450.00	272,979.00		4,330.00	792
2,889.00	175,537.00	58,518.00	234,055.00	58,417.00	2,234.89	793
14,597.00	459,395.00	110,169.00	569,564.00	11,818.00	8,387.00	794
6,780.00	232,009.00	282,175.00	514,184.00	1,814.00	1,631.00	795
8,345.00	275,658.00	87,654.00	363,312.00	26,810.00	3,998.00	796
6,888.00	248,845.00	119,469.00	368,314.00	4,988.00	3,900.00	797
3,790.00	87,017.00	23,500.00	110,517.00	17,432.00		798
	34,570.00	36,500.00	71,070.00	7,425.00		799
11,101.00	295,860.00	45,370.00	341,230.00	22,054.00	5,702.67	800
3,247.00	611,354.00	617,853.00	1,229,207.00	2,300.00	12,085.00	801
	143,880.00		143,880.00	7,896.00	2,450.00	802
	459,985.00	340,666.00	800,651.00			803

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

Number	Towns	Real property	Personal property		Railroad property
805	Winfield.....	461,275.00	66,490.00		15,220.00
806	Winthrop.....	194,594.00	22,036.00		11,869.00
807	Wiota.....	55,827.00	11,114.00		3,633.00
808	Woden.....	125,768.00	33,129.00		5,956.00
809	Woodbine.....	434,305.00	91,500.00		23,407.00
810	Woodburn.....	102,464.00	8,266.00		18,781.00
811	Woodward.....	330,481.00	28,247.00		11,546.00
812	Woolstock.....	93,332.00	13,453.00		15,621.00
813	Worthington.....	120,385.00	26,975.00		3,535.00
814	Wyoming.....	266,135.00	38,737.00		5,858.00
815	Yale.....	111,320.00	32,967.00		5,647.00
816	Yetter.....	73,231.00	23,377.00		11,565.00
817	Yorktown.....	56,264.00	4,763.00		
818	Zearing.....	162,309.00	40,130.00		1,466.00
819	Zwingle.....	54,402.00	6,645.00		

OF JANUARY 1, 1938—LEVIES AS OF SEPTEMBER 1, 1938—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
776.00	543,761.00	293,210.00	836,971.00	26,244.00	11,800.00	805
	228,499.00	86,430.00	314,929.00		1,307.00	806
2,582.00	73,156.00	5,775.00	78,931.00	5,033.00	591.32	807
4,048.00	168,901.00	40,928.00	209,829.00	15,249.00	777.00	808
	549,212.00		549,212.00		13,225.00	809
5,586.00	135,097.00	9,070.00	144,167.00	12,388.00	650.00	810
2,225.00	373,509.00	93,993.00	467,502.00	22,453.00	4,250.00	811
1,202.00	123,608.00	7,600.00	131,208.00	30,413.00	400.00	812
3,030.00	153,925.00	158,105.00	312,030.00	2,783.00	789.13	813
7,243.00	317,973.00	122,042.00	440,015.00	825.00	5,083.00	814
3,444.00	153,378.00	36,280.00	189,658.00	6,140.00	1,226.29	815
1,595.00	108,768.00	5,500.00	114,268.00		350.00	816
1,226.00	62,253.00	52,047.00	114,300.00	2,140.00	467.96	817
7,760.00	211,665.00	42,635.00	254,300.00	32,201.00	7,638.00	818
2,334.00	63,381.00	10,300.00	73,681.00		650.00	819

CITY OFFICIALS

No. in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
1	Des Moines	Mark L. Conkling	Rex Ramsay	Harvey Bogenrief	1940
2	Sioux City	David F. Loepp	Carl Norrbom	C. A. Carlson	1940
3	Davenport	John H. Jebens	Frank A. Hass	Clarence F. Schmidt	1940
4	Cedar Rapids	Frank K. Hahn	J. J. Storey	M. F. Cox	1940
5	Waterloo	Ralph B. Slippy	Knapp F. Matthews	Geo. W. Nauman	1940
6	Council Bluffs	S. W. McCall	Geo. H. Henderson	Chas. W. Gould	1940
7	Dubuque	George R. Murphy	J. J. Shea	Otto F. Puls	1940
8	Ottumwa	C. A. Hill	A. C. Orvis	C. F. Sonntag	1941
9	Burlington	Max A. Conrad	Robt. Schlamp	Geo. J. Bruhl	1940
10	Clinton	R. N. Howes	Harry W. Cowles	Harry Vetter	1940
11	Mason City	Ray E. Pauley	Bena B. Mack	R. A. Potter	1940
12	Ft. Dodge	C. A. Garlock	H. R. Sittig	F. R. Kaufman	1941
13	Marshalltown	G. W. Darling	Anne McMahon	Joel M. Olson	1941
14	Muscatine	S. G. Bronner	H. H. Hanson	C. A. Nyenhuis	1940
15	Iowa City	H. F. Willenbrock	Grover C. Watson	E. B. Raymond	1941
16	Keokuk	F. A. Willimering	B. F. Earl	W. A. Logan	1940
17	Ft. Madison	L. H. Childs	L. E. Albers	Margaret Jaeger	1941
18	Boone	Thomas J. Heaps	Loran McCambridge	R. A. Muench	1941
19	Newton	F. M. Woodrow	H. J. Lammers	M. G. Addicks	1941
20	Ames	Frank D. Paine	John W. Prather	H. W. Stafford	1940
21	Oskaloosa	Lake M. Crookham	B. L. Bunker	E. L. Butler	1941
22	Creston	E. L. Carrol	T. P. Welch	Jas. B. Harsh	1941
23	Centerville	T. J. McIntyre	Edmund Hanson	Fay Hedgecock	1941
24	Charles City	A. R. Eggert	J. W. McGeeney	W. Loren Parr	1941
25	Oelwein	J. B. Henderson	H. J. Finders	G. A. Kidd	1941
26	Cedar Falls	G. N. McHugh	H. B. Philpot	Hans Smith	1941
27	Webster City	I. J. Sayrs	A. K. Westervelt	G. E. Alexander	1941
28	Fairfield	Paul S. Junkin	R. H. Spence	E. Noble Ball	1941
29	Shenandoah	Paul O. Ambler	Nellie Mygatt	H. E. Ross	1941
30	Cherokee	J. A. McDonald	J. A. Cary	G. E. Wilson	1941
31	Perry	E. E. Clothier	Donald Kanealy	Mae Wilcox	1941
32	Red Oak	W. S. Relley	Arthur E. J. Johnson	H. O. Houghton, Jr.	1941

33	Atlantic	Joseph Burnea	Geo. H. Alexander	Jas. G. Whitney	1941
34	Chariton	G. C. Burgstrum	John A. Olson	Maggie Beem	1941
35	Spencer	C. E. Golly	E. H. Penning	H. E. Glover	1940
36	Clarinda	M. M. Dryden	W. D. Toyne	C. E. Bradley	1941
37	Grinnell	Geo. R. Clifton	Homer B. Lowrey	Carl E. Child	1941
38	Estherville	T. J. Ehlers	Ivy Hepp	A. T. Bringle	1941
39	Washington	R. L. Leytle	W. H. Fulton	E. F. Mick	1941
40	Le Mars	Wm. Lemke	L. E. Crowley	Wm. Merritt	1941
41	Knoxville	W. J. Wilson	Frank Crawford	J. C. Collins	1941
42	Carroll	A. N. Neu	Louise G. Holley	R. M. Moehn	1940
43	Decorah	Geo. A. Baker	Chas. Anderson	H. C. Hjerlaid	1941
44	Albia	Arch P. Graham	Roy C. Smith	E. W. Baxter	1941
45	Marion	John H. Pazour	W. K. Lothian	Frank Simon	1941
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	1941
48	Missouri Valley	K. E. Brundige	S. R. Williams	Howard Wilding	1941
49	Storm Lake	B. Marchant	G. S. Robinson	Belle Bleakly	1941
50	Iowa Falls	F. M. Cattrell	Floyd Klippel	W. S. Walker	1940
51	Eagle Grove	J. H. Martin	A. O. Larson	T. G. Thompson	1941
52	Algona	Leighton Misbach	Adah Carlson	H. L. Gilmore	1941
53	Denison	J. E. Shaw Van	Urban A. Gindt	H. E. Aualheim	1940
54	Mt. Pleasant	H. L. Shook	J. P. Budde	C. Van Brussel	1941
55	Independence	Don Risk	Alva M. Norton	A. S. Plane	1941
56	Waverly	I. H. McDaniel	R. O. Clark	H. C. Nolting	1941
57	Maquoketa	L. C. Schroeder	J. G. Thorne	John Jargo	1941
58	Anamosa	G. W. Beaman	Sadie Gardner	R. M. Deyo	1941
59	Indianola	W. M. McGee	Carl F. Brown	M. F. Henderson	1941
60	Hampton	Joe Sikkema	H. D. Baldwin	Fred Keepf	1941
61	Jefferson	H. Dale Harding	S. T. Jack	R. H. Maloney	1941
62	Manchester	Shannon B. Charlton	Walter H. Cooley	Chas. J. Seeds	1941
63	Pella	T. G. Fultz	A. C. Kuyper	C. Boat	1941
64	Vinton	Geo. W. Reynolds	F. J. Lynch	H. C. Bryant	1941
65	Sheldon	C. H. Dougherty	G. A. Watters	C. L. Schneider	1940
66	Belle Plaine	A. C. Geger	T. O. Maravic	Paul Groszkruer	1941
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	Oscar L. Hall	1941
70	Clear Lake	A. B. Phillips	R. C. Ingersoll	R. R. Rogers	1940
71	Cresco	H. G. Addie	F. A. Hoopman	Paul Farnsworth	1940
72	Osage	G. E. Swanson	L. W. Williams	Birchard Brush	1941
73	Winterset	Eugene Wilson	O. E. De Mar	C. D. Butterfield	1941
74	Emmetsburg	H. E. Barringer	Ida G. Sands	Charles J. Spies	1940
75	Osceola	R. A. Windrath	Milan Blake	Effie Hart	1941
76	Sac City	J. B. Tourgee	L. A. Roosa	A. O. Anderson	1941
77	Bettendorf	Gus Sehnann	Dorothy Harkins	H. V. McCluskey	1940
78	Tama	E. E. Ehret	Chas. E. Davis	R. W. Adair	1941
79	Clarion	H. G. Bowman	P. J. Bjornson	C. J. Birdsall	1940
80	Onawa	E. C. Myrland	H. J. Riordan	H. C. Morley	1940

CITY OFFICIALS—Continued

No. in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
81	Waukon	John Dotseth	T. B. Thorsen	C. H. Megorden	1941
82	Hawarden	A. C. Wyant	Elmer H. Ericson	C. A. Slife	1940
83	New Hampton	Harold V. Maas	Alvah Griffith	Vincent Krieger	1941
84	Sigourney	C. A. Lyons	H. F. Richardson	C. C. Williamson	1940
85	Monticello	F. D. McLaughling	Ray Echternacht	Paul Schuetz	1940
86	Audubon	Phil S. McQuirk	Henry Curtis	H. M. Mortensen	1940
87	Humboldt	C. W. Garfield	H. F. Jakway	H. L. Strong	1940
88	Bloomfield	John A. Owens	Ira C. Baldrige	Estill Holt	1940
89	Rock Rapids	L. A. Riter	W. D. Carpenter	J. W. Forster	1940
90	Colfax	Walter Carroll	H. F. Cassidy	R. E. Cummings	1941
91	Ida Grove	C. A. Van Griethuysen	W. B. Jeffries	J. R. Kolp	1940
92	Marengo	Arthur Brown	Frank Cook	O. C. Holson	1940
93	Tipton	J. E. Morton	Kathleen Boling	A. E. Rumble	1940
94	Rockwell City	A. L. Riseley	C. O. Dixon	G. W. Richter	1940
95	Bedford	J. S. Nevius	H. E. Nelson	H. E. Mathew	1940
96	Madrid	F. H. Graves	Z. W. Dalander	O. R. Peterson	1940
97	West Union	T. R. Stam	M. L. Peterson	C. W. Grimes	1940
98	Dyersville	H. B. Willenborg	Helen Tanke Hall	Chas. Meyers	1940
99	De Witt	Chas. Muhs	C. C. Christiansen	Paul Siegmund	1940
100	Villisca	H. D. Peckham	Edw. E. Jenkins	J. L. Wheeler	1940
101	Corning	A. P. Nichols	V. J. Mack	H. C. Snodgrass	1940
102	Forest City	M. J. Wolfs	W. C. Haugland	Evelyn Wolfs	1940
103	Lake City	L. W. Slevert	Chas. N. Easton	Louis Sundquist	1940
104	Leon	H. R. Perkins	Walter Osborn	Curtis Bigley	1940
105	Hamburg	E. C. Gowdy	E. L. Lair	Rex P. Conon	1941
106	Mystic	Arnold Webb	Wm. Randall	Nellie Quist	1940
107	Toledo	W. S. Huyek	E. A. Benson	W. F. Russell	1941
108	Eldon	John W. Detrick	John M. Wright	L. N. Frescoln	1940
109	Stuart	H. C. Jost	N. H. Lee	W. K. Gebbie	1941
110	Seymour	George Voyce	Parsis West	Lela Owen	1940

TOWN OFFICIALS

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
1	Ackley	Geo. A. Meyer	Will J. Seourlek	G. H. Ballard	1940
2	Ackworth	E. R. Smith	Earl Taylor	Edith Keller	1941
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. Hilleary	1940
6	Agency	Fred Miller	Harry L. Creamer	A. F. Spears	1940
7	Ainsworth	J. A. Marsh	C. M. Spessard	A. E. Sands	1940
8	Akron	R. W. Brown	Alvin A. Manning	H. H. Wetzeler	1940
9	Albert City	C. E. Wood	L. H. Johnson	W. E. Westholm	1941
10	Albion	C. P. Heishman	Harry Kirkendall	W. B. Underwood	1940
11	Alburnett	W. E. Stick	Harry L. Wenger		
12	Alden	A. R. Idso	G. F. Bigelow	L. S. Cox	1940
13	Alexander	Geo. Dunn	H. J. Bohlen	Oscar Hensel	1940
14	Allerton	J. R. McConnell	A. B. Cobb	R. K. Best	1940
15	Allison	Geo. L. Arnold	W. C. Shepard	Fred C. Voigts	1940
16	Alta	Henry L. Anderson	C. F. Sangston	H. F. Reeder	1940
17	Alta Vista	Carl A. White	Geo. B. Lofy	Inez M. Daly	1940
18	Alton	E. G. Klein	O. P. Kettler	Peter Schrollder	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	August Boysen	William 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	H. M. Fredericks	H. E. Brewbaker	1940
25	Anthor	Sam Reynolds	Lyle Hill	Wm. Chilcoine	1940
26	Aplington	Ernest Hook	Henry Busse	Abe Voogd	1940
27	Arcadia	W. H. Stoelk	A. H. Mohr	B. Haverkamp	1941
28	Archer	J. C. Koolbeck	Karl W. Johnson	J. E. Brigman	1941
29	Aredale	P. D. Leese	Orlie Miller	R. S. Stoddard	1940
30	Arion	J. A. Rule	Fred J. Suhr	Belle Suhr	1940
31	Arispe	H. S. Long	L. E. Wilson	Homer Willson	1940
32	Arlington	C. M. Hazard	J. R. Gordon	Opal Sackett	1940

TOWN OFFICIALS—Continued

No. in order of population	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 Perner	R. R. Edgar	D. W. Wilcox	1940
36	Ashton	F. S. Ballard	Chris H. Schutt		
37	Ashbury—P. O. Dubuque, Ia.	Ray Kuntz	Russell Hizman	John Deitz	1941
38	Aspinwall	George Schade	Frank Ehrichs	Andrew Boyens	1940
39	Atalissa	E. O. Markham	Geo. W. Morrison	Floyd Coss	1940
40	Athelstan	C. M. King	Jennie Ruseo	Georgia Older	1940
41	Atkins	Richard Risch	H. C. Krahling	L. W. Leusch	1940
42	Auburn	W. C. Brinker	R. O. Moll	T. B. Howard	1940
43	Aurelia	Sig Matzdorff	H. H. Deyloff	H. H. Bischel	1940
44	Aurora	L. 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	Hans Luthro	1940
48	Bagley	J. A. Gardner	Hazel N. Chapman	Roy Wagner	1940
49	Baldwin	W. G. Werden	R. F. Werden	C. A. Harding	1940
50	Balltown	Joseph Link	L. Breitbach		
51	Baneroft	A. A. Droessler	Leo M. Saunders	Doris Pearson	1940
52	Bankston	Matt Neumann	Mrs. Al Schmitt	Mrs. Al Schmitt	1940
53	Barnes City	Ed Wymore	M. A. Palmer	H. S. Ingraham	1940
54	Barnum	P. C. Connors	Helen Hanrahan	George Knoess	1941
55	Bassett	Ronald Boyd	Mrs. C. M. Boyd	Mrs. R. Barr	1940
56	Batavia	J. F. Dalley	F. C. Smith	L. L. Lawson	1940
57	Battle Creek	W. H. Empey	A. J. Warn	C. W. Hoyer	1940
58	Baxter	W. J. Troxel	R. M. Butler	Geo. R. 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	Leon W. Dusenberry	1940
62	Beaman	A. J. McMartin	R. S. Vint	E. G. Elliott	1940
63	Beaver	H. L. Smith	K. E. Bullard	Leo Simons	1941
64	Bellevue	G. J. Bittner	Harold W. Yeager	Irene Dunn	1940

65	Belmond	R. T. Coe	Carrie L. Courtney	B. C. Hewlett	1940
66	Bennett	W. F. Blair	J. G. Engel	H. J. Lamp	1940
67	Benton	Roy Hill	H. A. Cole	Don Campbell	1940
68	Berkley	O. T. Garnant	Chas. Canon	Elma Lansing	1941
69	Bernard	Wallis Drescoll	W. L. McDonnell	R. T. Anderson	1940
70	Bertram—P. O. Cedar Rapids	August Pospisil	Katie Black	Edward Pospisil	1940
71	Bevington	S. T. Walker	Vera Weaver	J. H. McManus	1940
72	Birmingham	J. F. Anderson	R. D. Corry	C. C. Curtis	1940
73	Blairsburg	E. S. McComb	Jas. 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	Templeton Rice	Wm. R. Brookman	1940
77	Blencoe	H. O. Williams	M. R. Vredenburg	B. H. Danforth	1940
78	Blockton	Roy C. King	Ellis Nulph	Luella Nulph	1940
79	Blue Grass	A. E. Schroeder	L. H. Johnson	F. E. Kantz	1940
80	Bode	J. F. Temple	Merle R. Wilderman	L. M. Ganstad	1940
81	Bonaparte	Geo. Martin	E. C. Smith	R. H. White	1941
82	Bondurant	B. E. Caseltine	Roger A. Horning	Elmer Haines	1940
83	Bouton	Harold Thornburg	Frank Loss	J. A. Anderson	1940
84	Boxholm	L. B. Lundvall	H. C. Steen	A. B. Vanden Brink	1940
85	Boyden	Paul T. McCrum	S. G. Vanden Brink	Violet Apple	1941
86	Braddyville	Vern Hamlin	C. E. Apple	C. Staesker	1940
87	Bradgate	W. Larsen	M. C. Kelsey	V. L. Bagley	1941
88	Brandon	H. R. Alderman	W. W. Bain	L. P. Rasmussen	1941
89	Brayton	A. T. Rasmussen	Einar Miller	R. H. Brinker	1940
90	Breda	F. Van Erdewyk	A. R. Bohnenkamp	Ed Arnold	1941
91	Bridgewater	Geo. Timmers	Fred Vanatta	I. F. Kraemer	1940
92	Brighton	M. L. McCrudy	L. E. White	D. A. Newbury	1941
93	Bristow	Carl Schrage	E. H. Hershey	E. C. Bartik	1940
94	Britt	H. C. Meyer	Daniel Williams	Floyd McAllister	1940
95	Brooklyn	F. J. Gates	Jennie Schmitz	K. Dickmann	1941
96	Brunsville	T. M. Harms	Herman J. Harms	W. E. Kaslschke	1940
97	Buckeye	Otto Winter	H. M. Sielaff	Mrs. Cecile Greder	1941
98	Buck Grove	P. G. Greder	J. J. Finigan	Jesse Cance	1941
99	Buffalo	John A. Prignitz	Christian Zogg	E. E. Sapp	1940
100	Buffalo Center	John Lohrback	J. J. Guyer	G. J. F. Vogel	1940
101	Burt	J. T. Heaney	H. A. Thompson	E. G. Doughman	1940
102	Bussey	H. F. Kester	J. E. Sandland	Earl McRatchie	1940
103	Calamus	V. A. White	Arnold Dosland	R. A. Allen	1940
104	Callender	Martin Anderson	M. O. Wing	Dena B. Winger	1940
105	Calmar	W. D. Yager	I. B. Bjonerud	Evelyn Shade	1940
106	Calumet	John Mehrens	Carl J. Kruse	F. G. Cady	1940
107	Camanche	E. H. Cady	F. A. Cady	H. F. Woods	1940
108	Cambridge	L. F. Thomas	J. A. Woods	W. W. Wellborn	1940
109	Cantril	Bert Eggleston	Wayne Powell	Herman Peterson	1940
110	Carbon	F. A. Hunter	Albert Mack	E. W. Kall	1941
111	Carlisle	F. D. Wertman	Wayne Thomas	Olaf Anderson	1940
112	Carpenter	E. Durkee	E. R. Nicholson		

TOWN OFFICIALS—Continued

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
113	Carson	A. C. Staats	W. G. Frasier	C. D. Prindle	1940
114	Cascade	Leo D. Coohy	F. A. Kurt	F. P. Kremer	1940
115	Casey	E. J. Rutt	Aaron Floyd	C. L. Knox	1940
116	Castalia	F. W. Dahms	E. H. Schulte	J. P. Malloy	1940
117	Castana	L. Neilsen	C. E. Nutt	Carrie M. Riley	1940
118	Castle Hill—RFD, Waterloo	John Hanson	J. B. Knowles	J. F. Thomsen	1940
119	Center Junction	Roy Snell	Peter Prahm		
120	Center Point	E. D. Neighbor	Eldon Dennison	Hattie Rogers	1940
121	Centralia	Joe A. O'Brien	F. J. McKeon	S. A. Barrett	1941
122	Central City	Ben M. Jerome	R. D. Minehart	V. V. Brown	1940
123	Charlotte	J. J. Kane	Ivan Anderson	E. A. Garside	1940
124	Charter Oak	John Grabow	Geo. Sander	E. W. Timm	1940
125	Chatsworth	G. H. Schafer	B. W. Daigliest	E. H. Johnson	1941
126	Chelsen	Joseph F. Novak	John Kaloupek	Roy R. Ryan	1940
127	Chester	D. C. Jorgenson	J. B. Miller	Roy F. Jones	1941
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. Joquiss	John Browitt	1940
131	Clare	W. A. Kirkpatrick	E. L. Chalm	C. V. Klapka	1940
132	Clarence	C. E. Martzahn	J. C. Coonrod	E. C. Hasselbusch	1940
133	Clarksville	W. L. Asher	Carl F. Ressler	H. N. Reints	1940
134	Clayton	F. J. Laarveld	N. A. Irons	Frank Gibbs	1940
135	Clearfield	L. H. Andrews	Rolley R. Bailey	H. H. McKelvey	1940
136	Cleghorn	J. H. Smith	G. A. Rud	R. C. Rud	1940
137	Clemmons	W. J. Paitzer	B. O. Sweet	H. J. Christensen	1941
138	Clermont	Frank Pringle	Martin Nelson	H. B. Greenley	1940
139	Clio	J. E. Scott	J. Ray Shriver	J. E. Kesterson	1940
140	Clover Hills—P. O. W. Des Moines	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	Wm. Hilgerson	1941
143	Coggon	Clair Freeman	John Dewoody	I. E. Ware	1940
144	Coin	Carl Clement	E. H. King	J. W. Denney	1940

145	Colesburg	M. E. Dittmer	J. L. Printice	H. Sunderman	1940
146	College Springs	S. W. E. Dugan	J. C. Dow	J. E. Gibson	1940
147	Collins	L. M. Hall	O. N. Serbeln	J. R. Witmer	1940
148	Colo	O. F. Farren	G. A. Hall	H. E. Ransom	1940
149	Columbus City	I. A. Oats	Vern J. Boulton		
150	Columbus Junction	S. J. Lewis	J. Don Darrow	H. Lee Huston	1940
151	Colwell	R. T. Daly	C. V. Smith	Mrs. Ella Cummings	1941
152	Conesville	Chas. Wagner	J. K. McKee		
153	Conrad	John R. Gier	Clifford C. Belz	J. F. Wheeler	1940
154	Conway	G. C. Ginn	Leland Pool	Fred C. Cooper	
155	Coon Rapids	Paul O. Alex	J. E. Howe	Paul H. Kinnick	1940
156	Coppock	W. L. Volger	Glenn Hesser	Hellen M. Dold	1940
157	Coralville—P. O. Iowa City	A. Green	Vivian Kirshner	Florence Crawford	1941
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. Metler	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	H. G. Eilers	J. H. Schmidt	D. W. Elliott	1941
164	Crawfordsville	W. P. Davidson	K. A. Conates	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	1940
168	Cumming	Sam S. Scoles	K. B. Lanning	M. F. Hanrahan	1940
169	Curlew	Archie Seagren	Chas. Brumbaugh	Lloyd Seagren	1941
170	Cushing	Frank Hummel	Henry Grefe	E. H. Ohme	1940
171	Cylinder	Theo. C. Johnson	G. A. Freeman	George A. Freeman	1940
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. Elkenberry	Lawrence A. Fox	Wm. 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	Arch McCormick	A. D. Albright	Dale Kelley	1940
178	Davis City	H. R. Sly	A. T. Ross	G. P. Reed	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	Ben F. Quathamer	A. J. Kloewer	Wm. Elscheid	1940
185	Delaware	Wm. Woellert	Martin Sundermeyer	E. H. Mussehl	1940
186	Delhi	J. H. Engel	Roy H. Smith	H. L. Irmischer	1941
187	Delmar	A. W. Harrington	L. P. Goodjohn	F. P. Goodjohn	1940
188	Deloit	L. O. Myers	C. R. Imes	M. O. Myers	1940
189	Delphos	Art Stonanan	C. O. Deibert	H. K. Seaton	1940
190	Delta	J. B. Bowen	Harold Reed	Joe M. Jacobs	
191	Denver	Herman Bast	LaVern Kurtt	Herman Kehe	1940
192	Derby	W. H. Larrick	Alta Gill	J. S. Ross	

TOWN OFFICIALS—Continued

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
193	De Soto	W. N. Beeson	J. H. Long	Sada Wilson	1940
194	Dexter	L. S. Drew	Scott Shifflett	E. B. Pohle	1940
195	Diagonal	C. Bunker	H. O. Sanderson	Earl L. Goodelle	1940
196	Dickens	W. W. Beck	Chas. Good	Leonard Jones	1940
197	Dike	H. J. Knudsen	C. V. Hill	A. P. Lorenzen	1941
198	Dixon	A. J. Gibson	John Thede	P. J. Thede	1940
199	Dolliver	Albert Hardecohf	O. P. Stow	Neil Fimm	1940
200	Donahue	Frank J. Karstens	Walter E. Paustian	Mrs. L. A. Reppy	1940
201	Donnan	A. J. Begalske	Ruth M. Holmes	Imogene Holmes	1941
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	M. E. Hogan	W. J. Lalor	Mrs. W. C. Boyle	1941
205	Dow City	Joseph Smith	Eugene Crandall	O. O. Collins	1940
206	Dows	F. H. Peterson	O. C. Johnson	A. J. Peterson	1940
207	Drakesville	H. C. McConnell	Curtis Ross	Allen Boles	1940
208	Dumont	J. M. Manifold	H. C. Allen	S. G. Barlow	1940
209	Duncombe	G. W. Gibbs	J. W. Brown		
210	Dundee	John Smith	F. C. Kleinsorge	Mrs. Clara Smith	1941
211	Dunkerton	C. M. Bailey	E. W. Magee	Maurice Powers	1940
212	Dunlap	J. W. Denniston	Carl Van Slyke	Glen Millard	1940
213	Durant	Dr. B. J. Lewis	C. H. Bestmann	Blair Hull	1940
214	Durango	Wm. Ouderkirk	Katherine Riedel	Katherine Riedel	1941
215	Dysart	B. E. Barkdoll	Ervin Moeller	J. C. Marsau	1940
216	Earlham	J. H. Junkin	E. L. Sear	W. G. Jackson	1940
217	Earling	O. F. Belker	A. J. Heese	Ray Stinn	1940
218	Earlville	H. O. Thompson	W. W. Baskerville	Carl M. Laxson	1940
219	Early	E. I. Mason	L. R. Hirons	Paul Dick	1940
220	Eddyville	W. A. Torrey	C. W. Odem	G. E. Stephenson	1940
221	Edgewood	C. H. Peters	L. L. Shaffer	J. W. Gates	1940
222	Elberor	A. J. Haase	Ronald Kaloupek	E. P. Skrable	1940
223	Eldridge	Albert W. Hamann	E. G. Weismann	Robert J. Tank	1941
224	Elgin	A. M. Weibel	C. J. Harrington	Max Thoma	1940

225	Elkader	W. W. Davidson	E. F. Selfert	A. J. Johnson	1940
226	Elkhart	P. W. McClung	John V. Keller	Margaret Frederick	1941
227	Elk Horn	E. A. 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	E. B. Wietzke	L. E. Vanatta	Jessie O'Grady	1940
231	Ellsworth	Otto Lande	Geo. A. Hanson	G. C. Rorem	1940
232	Elma	F. C. Fenel	H. D. Cook	W. H. Dickmann	1940
233	Ely	Jos. Lorene	Edwin J. Vavra	Jos Novotny	1940
234	Emerson	J. E. Waymire	Leona M. Dixon	Geo. Thorson	1940
235	Epworth	R. 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 Christensen	1940
239	Exline	O. A. Anderson	D. H. Caster	H. A. Streeter	1941
240	Fairbank	E. A. Moore	W. H. Miller	A. H. Nieman	1940
241	Fairfax	Wm. Behle	J. L. Krall	E. F. Listebarger	1940
242	Farley	Neel B. Arquitt	Jos. A. Ahlers	J. L. Mahony	1940
243	Farmersburg	Otto Fuelling	Carroll H. Oelke	Lillian Thompson	1940
244	Farmington	C. W. Bruggeman	C. G. Vernon	Minnie Westcott	1940
245	Farnhamville	H. H. Grove	C. R. Reynolds	Chas. Beacham	1940
246	Farragut	Geo. W. Perkins	L. C. Clark	Wm. Rogers	1940
247	Fayette	Geo. S. Hartman	A. B. Carter	J. A. G. Smith	1940
248	Fenton	J. T. Waite	Mrs. F. J. Weisbrod	Leo Carter	1940
249	Ferguson	O. J. Atkins	W. W. Kling	Mrs. E. Khuns	1940
250	Fertile	Thelan Elthon	H. E. Halvorsen	Mrs. Moses Smith	1941
251	Floris	M. G. Smith	Frank Brinz	Will Pyle	1940
252	Floyd	E. J. Wilcox	A. F. Brockman	W. K. Wlewel	1940
253	Fonda	Chas. Christian	L. D. Long	H. J. Stuhlmiller	1940
254	Fontanelle	Edw. S. Snethen	R. H. Gregory	Vic Tupy	1940
255	Fort Atkinson	Anton Moser	Frank Pouska	Glen R. Bensene	1940
256	Fostoria	F. P. Riley	H. A. O'Farrell		
257	Franklin—P. O. Donnellson	Guy Stevens	Fred Eschman	Oren Grove	1940
258	Fraser	Ted Phipps	John Tuttle	C. E. Leach	1940
259	Fredericksburg	H. S. Kerksen	L. M. Aubrey	A. W. Rewoldt	1940
260	Frederika	W. H. Segebarth	Orval H. Radach		
261	Fredonia—P. O. Columbus Jet.	J. W. Lee	H. P. Edmundson	J. C. Newell	1940
262	Fremont	W. H. Severt	Alvan B. Jones	Ethel Kellogg	1940
263	Galt	H. T. Beer	W. F. Brigger	Geo. E. Missildine	1940
264	Galva	O. D. Whitmer	I. E. Baumgardner	Hattie Schneff	1941
265	Garber	Thor Fisko	Henry C. Schnepf	H. F. Strohl	1940
266	Garden Grove	Loren E. Young	Glenn B. Vail	H. J. Wirkler	1940
267	Garnavillo	A. H. Stickford	W. N. Masuen	Chas. Wellik	1940
268	Garner	I. C. Hastings	H. V. Reed		
269	Garrison	Hayes Henkle	O. N. Heldebrant	W. N. Townsend	1941
270	Garwin	Ralph Hall	Earl Morrison		1941
271	Geneva	F. E. Davenport	C. M. Lambert	C. C. Crawford	1940
272	George	Evert Klinkenborg	E. G. Dieter	L. S. Dawson	1940

TOWN OFFICIALS—Continued

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
273	Gilbert	A. L. Dickinson	B. D. Kent		
274	Gilbertville	O. J. Schons	Frank Bornong	N. F. Hemmer	1941
275	Gilman	R. W. Millen	Florence Gregg	G. M. Stanley	1940
276	Gilmore City	J. L. Hunter	Ray Wolcott	Tom Peters	1940
277	Gladbrook	George Koster	Harry Lundt	C. F. Harris	1940
278	Glidden	P. J. Falvey	Eugene Mereness	E. M. Waldron	1940
279	Goldfield	S. W. Pinkham	C. F. Axon	J. E. Richardson	1940
280	Goodell	Olander Sandberg	Harold Savogue	W. P. Butts	1940
281	Gooselake	Gilbert Hansen	Harold Harksen	H. C. Jepsen	1940
282	Gowrie	H. L. Johnson	J. E. T. Johnson	A. E. Lundquist	1940
283	Graettinger	Fred Spies	C. E. Norris	D. N. Noble	1940
284	Graf	Joseph C. Graf	Marie B. Hickie	Peter F. Even	1941
285	Grafton	Alfred Bruesewitz	Otto H. Buechele	W. A. Wagner	1941
286	Grand Junction	V. R. Morey	R. M. Snook	Alvis Young	1940
287	Grand Mound	J. W. Luey	Will Schunter	F. C. Rock	1940
288	Grand River	C. H. Robbins	Keith E. Hall	Walter Overholtzer	1940
289	Grandview	C. A. Wiele	J. B. Wier	Ralph Young	1941
290	Granger	E. E. Fitzsimmons	W. C. Stoner	O. C. Grigsby	1940
291	Grant	O. L. Zappe	S. E. Smith	Ross Parks	1940
292	Granville	E. W. Luken	Arnold P. Muehl	August Luken	1940
293	Gravity	W. F. Johnston	D. J. Foster	Kenneth Myers	1940
294	Gray	Edwin Rudnick	B. A. Swart	E. C. Rice	1940
295	Greeley	Robert Johnson, Jr.	Claire M. Taylor	F. M. Hilsenbeck	1940
296	Greene	James H. Graven	W. H. Green	Ray R. Swab	1940
297	Greenfield	G. C. Haddock	C. L. Downing	M. R. McCollom	1940
298	Green Island	O. A. Burnett	John Wyckoff		
299	Greenville	W. S. Lawson	C. E. Knee	S. L. Greene	1940
300	Grimes	J. E. O'Donnell	E. M. Briggs	Joe L. Slaughter	1941
301	Griswold	H. D. Hully	Grace Hully	Fred B. DeWitt	1940
302	Grundy Center	C. S. Macy	Helene C. Heiberger	G. B. Robinson	1940
303	Gruver	W. A. Haslin	J. C. Ingebritson	Rev. T. C. Burton	1940
304	Guernsey	L. T. Cordes	R. V. Close	J. W. Morton	1941

305	Guthrie Center	C. H. Nelson	F. L. Charter	Anna McLaughlin	1940
306	Guttenberg	John Adam	H. E. Schute	H. B. Tangeman	1941
307	Halbur	John Schenkelberg	Hilbert Koenig	Lawrence Eiseheld	1940
308	Hamilton	J. B. Bolton	E. Courtney	Glen Mefford	1941
309	Hancock	H. C. Blair	H. P. Grinyer	W. G. Everhart	1940
310	Hanlontown	S. M. Lee	Mrs. Clarence Oswald	M. T. Rye	1940
311	Hansell	Wm. Held	S. F. Allen	Alene Straw	1941
312	Harcourt	Carl Malmberg	Ray Elg	J. W. Ryberg	1940
313	Hardy	W. H. Pannell	Roy Mack	W. D. Smith	1940
314	Harpet	Alfred Peiffer	I. H. Peiffer	A. C. Striegel	1940
315	Harpers Ferry	Thos. Cavanaugh	Alice Rafter	Mildred Delphy	1940
316	Harris	L. F. Snyder	W. C. Grady	L. J. Heppler	1941
317	Hartford	C. J. Slack	E. S. Schooler	Elsie Owens	1941
318	Hartley	E. G. Burns	Gwen Guenther	E. U. Thomas	1940
319	Hartwick	A. R. Bailey	F. A. Hakeman	T. K. Barber	1940
320	Harvey	James Rikken	Chas. W. Urfer	J. B. Douglass	1941
321	Hastings	V. S. Cromwall	C. L. Parker	N. W. Colling	1940
322	Havelock	G. A. Speer	V. E. Keerbs	Ned Goodchild	1940
323	Hawkeye	Frank C. Bowdish	C. A. Munson	Don Warnke	1940
324	Hayesville	William Henson	Waldo Henson	Juanita H. Mertz	1941
325	Hazelton	Arthur Silka	F. A. Parker	Paul A. Harrison	1941
326	Hedrick	Ralph E. Jones	W. R. Hedges	F. L. Bowles	1940
327	Henderson	H. McSweeney	G. T. Harover	Art Phelps	1940
328	Hepburn	John Crain	Darwin Kendrick	Darwin Kendrick	1940
329	Hills	A. A. Dietsch	A. F. Droll		1940
330	Hillsboro	W. S. Ferree	C. C. Smart	C. C. Watts	1941
331	Hinton	Niels Hansen	Neva Taylor	O. D. Harrison	1940
332	Holland	C. B. Sonnenburg	Henry Dirks, Jr.	H. A. Siefken	1940
333	Holstein	L. C. Goettsch	F. C. Hamill	H. P. Knuth	1940
334	Holy Cross—P. O. N. B. Vista	John Pfeiler	Michael Clemen	C. N. Lucas	1940
335	Hopeville—P. O. Murray				
336	Hopkinton	G. G. Brown	A. W. McDonald	Elnora A. Griffith	1940
337	Hornick	A. R. Nordstrom	Dwain Loyd	Frank Becker	1940
338	Hospers	Lewis Jungers	M. Vander Kamp	C. F. Sheel	1940
339	Hubbard	H. A. Hoelscher	Elmer Boeke	T. W. Jones	1940
340	Hudson	W. G. Strayer	Arthur R. Knudsen	C. L. Peterson	1940
341	Hull	K. C. Sheldon	G. S. Demots	D. H. Wissink	1940
342	Humeston	J. W. Sanderson	Max Kyner	Heleen Richard	1940
343	Hurstville	G. Hurst	Ann Hurst	A. C. Hurst	1941
344	Huxley	Ole Legvold	C. L. Hill	H. J. Birkstad	1941
345	Imogene	H. Leonard	T. E. Leonard	W. H. Drake	1940
346	Inwood	W. H. Klein	Cliff Pruitt	W. J. Simonsma	1940
347	Ionia	John Testroet	Ward B. Hammond	D. H. Dudley	1940
348	Ireton	B. E. Holtdorf	Wm. Taylor	G. T. Juffer	1940
349	Irwin	C. E. Zimmer	R. Groat	H. W. Steenhusen	1940
350	Jackson Junction	John Achen	James Zak	L. A. Rausch	1940
351	Jamaica	R. E. Woltz	Wendell D. Jones	T. M. Aylsworth	1941
352	Janesville	E. R. Du Bois	C. H. Howe	M. C. McGilligan	1940

TOWN OFFICIALS—Continued

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
353	Jesup	G. N. Thompson	C. E. Burrell	E. D. Parker	1940
354	Jewell Jct.—P. O. Newell	Merlin E. Williams	E. W. Knudson	M. H. Porter	1940
355	Joice	E. G. Arneson	Carl A. Granskou	J. H. Bang	1940
356	Jolley	J. E. Nutter	D. K. Harris	R. W. Lillard	1940
357	Kalona	Elmer Marner	H. V. Beck	V. D. Hochstetter	1940
358	Kamrar	W. H. Gerber	O. L. Gilbert	Mrs. Henry Welp	1940
359	Kanawha	L. E. Faber	Ralph A. Yepsen	E. B. Sheldahl	1941
360	Kellerton	L. R. Sherman	G. E. Turner	W. T. Hale	1940
361	Kelley	C. S. Crabtree	Mrs. L. W. Johnston	G. H. Starr	1940
362	Kellogg	A. J. Lepard	Pauline E. Haunsperger	H. F. Stiffler	1940
363	Kensett	T. S. Baken	F. H. Schulte	A. M. Barth	1940
364	Kent	Lyle Proud	Earl R. Toland	W. W. Davis	1940
365	Keosauqua	W. B. Newbold	Virgil J. Blaskey	L. H. Vardamon	1940
366	Keota	J. E. Powell	W. C. Richardson	B. B. Brown	1940
367	Keswick	A. A. Hungerford	C. M. Hummer	John Elick	1940
368	Keystone	W. Meinert	Hugo Thiessen	J. F. Feuerback	1940
369	Kimbalton	Henry Hansen	V. H. Trukken	Ejner Hansen	1940
370	Kingsley	H. W. Wormley	R. Payne	J. E. McMahon	1940
371	Kinross	Carl Myers	R. A. Fischer	Genevieve Fischer	1940
372	Kirkman	Ben Dickinson	Jas. Gregerson	Virgil Ferry	1940
373	Kirksville	James Deitch	Bertha McGlasson	Lora Zentz	1940
374	Kiron	C. B. Larson	C. E. Dahl	H. L. Ward	1941
375	Klemme	P. Grange	A. J. Kudje	C. G. Waterman	1941
376	Knierim	Carl J. Ballstaub	H. Walker	Albert Arenson	1940
377	Lacona	H. L. Feters	L. M. Van De Keift	Chas. D. Thomason	1940
378	Ladora	Mel Augustine	F. N. Dougherty	C. R. Fuller	1940
379	Lakota	Dr. H. H. Murray	I. W. Wortman	H. D. Mussman	1940
380	Lake Mills	Karl O. Hylbak	O. N. Styve	Orin K. Groe	1940
381	Lake Park	C. E. Arnold	J. H. Engel		
382	Lake View	W. M. Dean	Catherine Monroe	C. W. Zellman	1940
383	Lamoni	J. C. Danielson	Martin A. Hynden	Verne L. Deskin	1940
384	Lamont	P. H. Kaiser	E. E. Wessels	H. J. Toole	1940

385	Lamotte	J. M. Hoffman	Geo. C. Nemmers	J. C. Nemmers	1940
386	Lanesboro	Joe Hested	J. F. Wilson	Mrs. J. E. Wilson	1940
387	Lansing	Frank A. Riser	J. H. Thompson	C. M. Kerndt	1941
388	La Porte City	George Banger	M. L. Haven	H. W. Johansen	1940
389	Larchwood	J. J. Pruitt	M. S. Solon	Agnie Parkinson	1940
390	Larabee	Geo. Cochrane	Jim S. Montgomery	Irl E. Gilbert	1940
391	Latimer	J. F. Martin	A. H. Klusmeyer	P. H. Borcharding	1941
392	Laurel	Charles Toedt	C. W. Ashing		
393	Laurens	F. C. Gilchrist, Jr.	Milo I. Johnson	W. A. McNee	1940
394	Lawler	F. C. Argall	D. V. Murphy	Karl L. Knight	1940
395	Lawton	W. T. Campbell	H. W. Hays	Gussie Groneweg	1940
396	Le Claire	F. G. Meyer	Edw. H. Suiter	C. C. Brown	1940
397	Ledyard	Ed Knonner	Leo R. Anderson	E. A. Carpenter	1940
398	Le Grand	C. R. Dougherty	W. M. Gaunt	Lyle Cooper	1940
399	Lehigh	D. L. Williams	Frank Valashek, Jr.	Peter Garatoni	1940
400	Leighton	J. A. Van Zuick	H. W. Vander Lindin	H. A. DeBruin	1941
401	Leland	O. T. Ambrosen	Martha Ambrosen	Mrs. Maria Holland	1940
402	Lenox	W. H. Madden	D. L. Bare	W. C. Lewis	1940
403	Le Roy	W. H. Sutton	R. H. Sutton	D. C. Thurlow	1940
404	Lester	Aug. Maurer	J. Cunningham	J. D. Chamberlain	1940
405	Letts	L. E. Parsons	L. M. Hildebrand	K. E. Dollman	1940
406	Lewis	H. F. Huff	Mollie Marshall	C. W. Hancock	1940
407	Libertyville	Ed Williams	George H. Miller	C. W. Leppo	1940
408	Lidderdale	F. J. Breidert	A. Lusmann	W. Leuer	1940
409	Lime Springs	A. J. Cray	L. W. Johnson	L. A. Johnson	1940
410	Lincoln	H. T. Wentzien	Theo. P. Rehder	S. E. Skare	1940
411	Linden	G. Dunbar	Carl Burnham	Mary Ketelsen	1940
412	Lineville	R. A. Davis	A. E. Laughlin	J. L. Wilson	1940
413	Linn Grove	C. F. Kiseber	Geo. W. Evans	J. H. Miller	1940
414	Lisbon	C. H. Briggs	J. M. Carbee		
415	Liscomb	L. O. Boyd	Alta A. Clark	Ed. Morey	1940
416	Littleport	C. C. Behrens	H. H. Liddy	Vergil Meese	1940
417	Little Rock	A. Christians	P. B. Hinders	R. E. Thompson	1940
418	Little Sioux	Allen Loyd	A. E. Bassett	Dale Alton	1940
419	Livermore	Ole C. Nelson	Albert Weber	Florence Sweeney	1940
420	Lockridge	Emery Crane	Harold Bogner	Anna Arnold	1941
421	Logan	C. L. Strong	C. A. Stern	G. P. Berry	1940
422	Lohrville	T. G. Ness	Frank L. Smith	G. W. Evans	1940
423	Lone Rock	Frank Flaig	E. M. Jensen	N. L. Cotton	1940
424	Lone Tree	H. W. Sievers	H. A. McMillan	H. C. Buell	1940
425	Long Grove	E. H. Anschutz	William Reimers	Mrs. C. S. Clapp	1940
426	Lorimor	W. B. Phillips	E. E. Kirkhart	Maud McMains	1940
427	Lost Nation	J. E. Gilroy	R. W. Rutenbeck	H. F. Burrichter	1940
428	Lovilla	C. W. Dack	M. L. Kennedy	D. V. Crumley	1941
429	Lowden	Chas. Strackbein	Ezra Kruckenberg	Arnold Koch	1940
430	Low Moor	O. R. Peterson	Chas. E. Smith	B. H. Dann	1940
431	Luana	W. J. Splies	W. H. Behrens	C. B. Davenport	1940
432	Lucas	John T. Griffiths	Thomas Hopkins	Gerald Baker	1940

TOWN OFFICIALS—Continued

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
433	Luther	A. R. Brundage	John Barrett	Ida Beiter	1941
434	Lu Verne	Geo. Tiede	Irwin W. Hof	H. H. Lichty	1940
435	Luxemburg—P. O. N. Vienna	Ray B. Warborg	F. X. Heinrichs	Henry Lake	1940
436	Luzerne	Walter Saverteig	F. E. Eggerding	W. G. Waterman	1940
437	Lynnvile	A. R. Terpstra	Will Allee	Arthur Allee	1940
438	Lytton	L. G. Miller	A. L. Cleveland	Theo. J. Tokheim	1940
439	Macedonia	H. A. Smith	M. A. Stempel	Carl Jones	1940
440	Macksburg	Glen Crow	A. C. Schutz	Masie Chaplin	1940
441	Magnolia	Geo. Radtke	Chas. Gilkerson	Rolland Geith	1940
442	Malcolm	A. M. West	Glen E. Teraberry	L. L. Fry	1940
443	Mallard	J. F. Sundermeyer	A. H. Steil	A. C. Sands	1940
444	Maloy	John Mullin	Ed. Sheil	Herbert Nolan	1941
445	Malvern	Albert Nelson	Woodford R. Byington	Fannie Clark	1940
446	Manilla	Frank A. Brown	R. W. Barber	Alice M. Knott	1940
447	Manly	H. H. Schulte	A. J. Enabuit	Perry Webb	1941
448	Manning	M. G. Enenbach	O. V. Sheldorf	H. H. Rix	1940
449	Manson	F. C. Blean	Vivian Peterson	G. L. Seoles	1940
450	Mapleton	Dr. P. G. Ingham	G. L. Weaver	J. F. Etchison	1940
451	Marathon	O. F. Smith	H. C. Jones	L. J. Olney	1940
452	Marble Rock	C. L. Bopp	Bruce S. Goss	A. J. Ackley	1940
453	Marcus	W. W. Bass	Wm. O. Muller	W. L. Gund	1940
454	Marne	D. Polkingharn	H. O. Boots	Jas. Sorenson	1940
455	Marquette	R. E. Edgar	E. M. Donahue	E. J. Johnson	1940
456	Martelle	C. G. Darsee	Lenore Hoffman	Guy Martin	1940
457	Martinsburg	John Brown	Howard Wood	V. L. Smith	1940
458	Martensdale	G. E. Crow	Chas. Shafer	H. H. Heinstreet	1940
459	Marysville	D. Sedrel	Geo. W. Kincaid	J. O. Metz	1941
460	Masonville	H. Stimson	W. C. Hogan	Walter Garry	1941
461	Massena	John Anstey	E. H. Van Meter	Wray Wilson	1940
462	Matlock	H. A. Beldt	Clarence Patterson	Josephine Patterson	1940
463	Maurice	John Llanan	C. L. Hensinkveld	Roscoe Vore	1940
464	Maxwell	Harley Minear	Amos Walters	Dan E. Peters	1941

465	Maynard	F. H. Schmitt	E. H. Stewart	L. H. Buenneke	1940
466	Maysville—P. O. Walcott	Charles Fisher	Walter Meyer	Grover Meyer	1941
467	McCallsburg	Otis M. Olson	F. E. Nail	Thelma Hall	1941
468	McCausland	H. C. Stutzel	P. Lessin	Mrs. H. C. Stutzel	1941
469	McClelland	J. S. Taylor	A. E. Bell	L. W. Baines	1941
470	McGregor	J. F. Walter	Wm. Stone	Ernest Nicholson	1941
471	McIntire	Ruth Grace	Florence Ott	R. D. Williams	1940
472	Mechanicsville	Frank L. Miller	A. Butler	H. E. Gibeaut	1940
473	Mediapolis	F. G. Wright	J. E. Berry	T. R. Richardson	1940
474	Melbourne	Frank Becker	Alva Wilsterman	H. M. Hennessey	1940
475	Melcher	D. G. Crowe	W. L. Brasber	Charlton Robinson	1940
476	Melrose	F. W. Shehan	W. J. Ceska	Helen Murray	1940
477	Melvin	M. W. Collins	Thos. E. Benz	Arthur B. Jobs	1940
478	Menlo	W. R. Glover	J. H. Wilson	B. E. Colbert	1940
479	Meriden	Geo. D. Wilson	Perry King	C. B. Stetler	1940
480	Merrill	E. L. Wilson	J. E. Heisler	Lois Hedges	1940
481	Meservey	E. H. Langlitz	Theodore Wendel	K. Clarence Ruigh	1940
482	Middletown	Clifford Thoman	Floyd L. Sater	Mrs. Esther Thie	1940
483	Miles	S. W. Watts	Chas. Allen	J. R. Witzlgman	1940
484	Milford	E. E. Heldridge	R. A. LaFoy	A. Leyson	1940
485	Millersburg	Alfred Shaul	Chas. Schaffner	Wm. Seaton	1940
486	Millerton	Chas. Tedford	O. M. Brown	Ray Markley	1941
487	Milo	L. O. Sutton	L. V. Van Syoe	Nina Ferguson	1940
488	Milton	O. A. Younker	H. C. Huddleston	M. W. Roberts	1940
489	Minburn	O. A. Bever	A. H. Nelson	W. L. Crumley	1940
490	Minden	Frank Hopp	P. H. Kasiske	Henry Siebels	1940
491	Mingo	E. R. Foster	Mildred Stittsworth	Albert E. Tomo	1941
492	Mitchell	J. W. Mason	G. H. Parkhurst	J. A. Klinger	1941
493	Mitchellville	Fred A. Hockett	Geo. G. McCleary	Frank B. Moss	1940
494	Modals	Henry Hansen	V. C. McQueen	R. S. Sassaman	1940
495	Mondamin	Wm. Proebsting	H. S. Young	C. M. Anderson	1940
496	Moneta	Lyle Vogt	Adelia Puck	Mildred Roberts	1940
497	Monmouth	D. B. Staggs	Anna Best	E. R. Bristol	1940
498	Monona	H. S. Rittenhouse	Ploma F. Blaha	W. F. Humphrey	1940
499	Monroe	H. E. Roberts	Ulrie Clevenger	W. M. Livingston	1940
500	Montezuma	Elmer Hicks	C. F. Dickson	K. E. Cox	1940
501	Montour	R. E. Finney	Bert Gould	Avis Franks	1940
502	Montrose	J. W. Shaw	S. L. Curtis	J. K. Vanosdoll	1940
503	Moorhead	W. F. Wright	W. C. Solberg	E. D. Pratt	1940
504	Moorland	Leo Taylor	H. A. Van Eps	Earnest Hayek	1941
505	Moravia	P. K. Horner	D. K. Orelup	C. C. Coulson	1940
506	Morley	H. P. Smith	W. D. Hart	Ruth Smith	1941
507	Morning Sun	R. W. Tandy, Sr.	E. J. Walsh	C. A. Brown	1940
508	Morrison	Bud Hummel	Wm. Schmorane	Henry Stock	1940
509	Moulton	W. K. Howard	J. W. Holman	S. R. Mace	1940
510	Mt. Auburn	R. T. Gardner	S. Danner	Al Wiese	1940
511	Mt. Ayr	Geo. E. Wright	Wm. F. Harroun	Arthur S. Palmer	1940
512	Mt. Sterling	F. J. Madden	Paul V. Jack	A. A. Drummond	1940

TOWN OFFICIALS—Continued

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
513	Mt. Union	Melvin Hall	Laurel Krieger	H. G. King	1941
514	Mt. Vernon	Roy A. Nelson	T. I. Mitchell	D. G. Van Meter	1940
515	Moville	W. E. Hall	B. R. Stiles	L. L. Barnes	1940
516	Murray	J. B. Powers	H. J. Eden	Flo Martindale	1940
517	Nashua	R. R. Waite	D. B. Grawe	J. F. Nafus	1940
518	Nemaha	J. L. Ellis	P. T. Perion	F. H. Heise	1941
519	Neola	J. M. Farrell	Ed P. Burns	C. Green	1941
520	New Aibin	John Latronch	F. H. Robinson	Albert Fruechte	1940
521	Newell	O. B. Rogers	C. A. Collins	A. J. Hill	1940
522	Newhall	H. F. Jacobsen	O. H. Huyek	G. A. Doebel	1940
523	New Hartford	A. E. Seaver	W. J. Harmon		1940
524	New Liberty	William Sievers	Clara Bujewski	Gerhard Bruns	1940
525	New London	E. R. Drewier	Ora Williams	E. N. Smith	1940
526	New Market	B. C. Mason	W. E. Beer	R. A. Pendergraft	1940
527	New Providence	C. B. Reece	George Kramme	Jessie P. Tansey	1941
528	New Sharon	Harmon Trager	Kenneth Watts	F. S. Timbrel	1940
529	New Vienna	B. A. Naber	Clarence Faymann	Art B. Mescher	1940
530	New Virginia	W. H. Crooks	Roy R. Allen	F. C. Stiffler	1941
531	Nichols	Walter Morris	R. A. Daedlow	H. Kirchner	1940
532	Nodaway	F. O. Parcher	I. R. Crawford	Geo. R. Goss	1941
533	Nora Springs	Karl Volkmann	F. W. Schmidt	H. F. Schnedler	1940
534	Northboro	M. M. Foley	L. Gell	A. Von Tersch	1940
535	North Buena Vista	J. L. Schmidt	Catherine Brimeyer	Benj. Breitbach	1940
536	North English	Elmer Miller	R. S. Ferris	Rex H. Brown	1940
537	North Liberty	R. M. Work	H. A. Wray	C. E. Maxey	1940
538	North Washington	Vincent Lentz	Peter Flicke	Peter Flicke	1941
539	Northwood	E. M. Sabin	C. H. Dwelle	C. L. Bolender	1940
540	Norwalk	Geo. T. Hagen	Bert Welty	Geo. Desenberg	1941
541	Norway	John Markham	Grace Brecht	P. G. Folvag	1940
542	Numa	Ted E. Hibbs	Byron Clemens	P. A. Agazzi	1941
543	Oakland	C. C. Morris	C. M. Evans	M. H. Evans	1940
544	Oakville	R. D. Sheridan	Geo. W. Graham	J. F. Schultz	1941

545	Ocheyedan	H. C. Hattendorf	C. E. Manby	Geo. B. Ross	1940
546	Odebolt	L. P. Beck	Aug. J. N. Schmitz	I. C. Martin	1940
547	Ogden	Wm. Heineman	D. O. Clark	H. A. Boehm	1940
548	Okoboji	M. C. Bascom	Maud S. Elston	Beth A. Smith	1940
549	Olds	H. H. Smith	John H. Huston	J. Fdw. Stuckey	1941
550	Olin	C. M. Mills	C. J. Brickley	Guy Swartzell	1940
551	Ollie	Tom Miller	O. S. Terrell	Edw. Pickering	1940
552	Oneida	J. B. Howe	John Knox	Mrs. S. T. Knox	1940
553	Onslow	S. G. Hutton	M. C. Ingwersen	Geo. H. Paulsen	1940
554	Orange City	Cor. Vander Steeg	Albert J. Heemstra	Jno. Roghair, Jr.	1940
555	Orchard	Ronald Harlis	J. Wright	Oscar P. Johnson	1940
556	Orient	F. G. Mason	E. J. Carlyle	Lizzie M. Wolfe	1940
557	Orleans—P. O. Spirit Lake	L. W. Ainsworth	Ronald M. Foote	Adolph Ehlbeck	1940
558	Ossian	H. P. Nicholson	Irvln J. Collins	A. S. Anderson	1940
559	Osterdock	F. C. Larson	Roy U. Bush	H. J. Willman	1940
560	Oto	I. W. Evans	F. H. Gobell	R. S. Van Hooser	1940
561	Ottosen	Chris Ottosen	Merle E. Holt	Lawrence Telford	1940
562	Owasa	R. B. Bacon	R. J. Heard	Merle Costello	1941
563	Oxford	W. E. Henderson	J. W. Floerchinger	F. L. Schweitzer	1940
564	Oxford Junction	F. H. Shimanek	V. E. Nordstrom	John Buresh, Jr.	1940
565	Oyens	Peter Fisch	Jos. J. Kemp	M. Weber	1941
566	Pacific Junction	E. L. Mendenhall	M. K. Moore	Kathryn Flynn	1940
567	Packwood	U. S. Ritchey	Clair Klingaman	J. E. Wallace	1940
568	Palmer	F. O. Christoffers	Ernest Swartzendruber	D. G. Hartman	1940
569	Palo	D. C. Baldwin	Wm. Swallow	B. E. Sheets	1940
570	Panama	Frank S. Oppold	P. J. Willmes	Leo O. Kock	1940
571	Panora	G. J. Foxhoven	E. T. Flynn	J. T. Kilmer	1940
572	Parkersburg	R. S. Blair	Harry Levey	O. A. Bailey	1940
573	Parnell	Wm. Murphy	Chas. E. Lawler	Jas. McCune	1940
574	Paton	F. A. Easley	C. F. Harris	E. L. Harris	1940
575	Patterson	J. D. Barrow	Robt. Martin	Max Gelhaar	1941
576	Paullina	Edw. Hilker	G. W. Harris	C. G. Kislimgbury	1940
577	Peosta	F. J. Dardis	Mary Breitbach	Edith Heffernan	1941
578	Persia	Carl Dohrman	W. H. Harmsen	J. G. Cane	1940
579	Peru	P. F. Beeler	Eona Oglesbee	Elnora Baker	1941
580	Peterson	Dr. C. S. Van Nees	Maudia E. Richard	G. F. Tumler	1940
581	Pierson	A. L. Crom	O. C. Grote	M. Dearinger	1940
582	Pilot Mound	Thos. Raisbeck	Dale R. Hinman	Roy Crouch	1941
583	Pioneer	Fred Johnson	G. B. Graham	Bertha Frank	1940
584	Pisgah	J. L. Moad	Mack C. Hutchinson	V. S. Peterson	1940
585	Plainfield	W. W. Taylor	R. E. Hodgkin	Ruth Smull	1940
586	Plain View—RFD. Walcott	Wm. Peckenschneider	Hattie Stoltenberg	Harry Stoltenberg	1940
587	Plano	J. F. Davenport	Joe Sherrard	Howard Bane	1941
588	Pleasanton	W. E. Argo	J. W. Painter	Franklin Reeves	1940
589	Pleasant Plain	L. W. Chalupa	Raymond J. Kessel	B. M. Popejoy	1941
590	Pleasantville	C. W. Gurney	F. T. Metcalf	C. E. Dyer	1940
591	Plover	R. E. DuBois	C. E. Miller	L. E. Garlock	1940
592	Plymouth	L. D. Snell	T. M. Butts		

TOWN OFFICIALS—Continued

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
593	Pocahontas	C. T. Hughes	Theo. F. McCartan	J. B. Pattee	1940
594	Polk City	R. F. Wilson	E. A. Landess	E. P. Blaine	1940
595	Pomeroy	C. L. Drommer	L. G. Schmidt	K. S. Berry	1940
596	Popejoy	J. A. Hammitt	M. S. Altizer	W. E. Maltby	1940
597	Portsmouth	Pat. R. Monahan	Ed. Rosenthal	A. L. Poe	1940
598	Postville	C. C. Sanders	A. C. Webster	L. O. Beucher	1940
599	Prairieburg	John Soukup	I. G. Truesdale	C. O. Rowley	1940
600	Prairie City	Jay Prouty	Charles Rovaart	John R. Buckley	1940
601	Prescott	J. T. Pottinger	Harold Crowell	Bradford Outhier	1940
602	Preston	E. C. Mohr	F. E. Tripp	Frank Bascom	1940
603	Primghar	J. H. Halbach	James M. Metcalf	W. A. Hoeven	1940
604	Princeton	Wm. Haines	Wm. McClenahan	Dr. Geo. Cusick	1940
605	Promise City	Bert Noel	R. L. Coates	Verl Jones	1940
606	Protivin	Joseph D. Bouska	F. W. Bouska	John A. Dostal	1940
607	Pulaski	W. I. Bell	N. Gleason	M. Giles	1940
608	Quasqueton	Donald Souer	Marshall E. Adams	C. L. Kimball	1941
609	Quincy	A. T. Bogue	C. I. Draper	R. Rohde	1940
610	Radcliffe	M. W. Grua	O. A. Coffman	H. A. Drake	1940
611	Rake	O. A. Hove	W. C. Sundermeyer	Johnnie Rake	1940
612	Ralston	L. H. Gregory	H. C. Linn	Mrs. Karl Nolln	1940
613	Randallia	Blanche Knight	N. M. Frye	Harley Mccomb	1940
614	Randolph	W. B. Estes	D. D. Williamson	J. S. Zdychnee	1940
615	Rathbun	Laddie Todey	Tony Chebuhar	Tony Morris	1941
616	Readlyn	F. L. Diekmann	K. O. Becker	B. C. Stumme	1941
617	Reasnor	R. W. Jones	Harold G. Vorner	J. B. Wasson	1941
618	Redding	R. L. Hash	E. E. Edwards	Roy R. Smith	1940
619	Redfield	Robt. K. Goodwin	Lynn Thomas	John Hanes	1940
620	Reinbeck	W. H. Gange	J. W. Hepperle	E. P. Bieber	1940
621	Rembrandt	A. C. Schluntz	E. H. Edwall	E. W. Albertson	1941
622	Remsen	John Keffeler	George Wess	T. R. Notham	1940
623	Renwick	Dietrich Elmer	Fritz Britt	C. A. Richardson	1940
624	Rhodes	W. H. Beard	C. O. Sween	N. E. Bentley	1940

625	Riceville	W. C. Fox	E. R. Sweet	C. G. Potter	1940
626	Riceland	W. D. Nordyke	R. M. Irwin	F. S. Bridger	1940
627	Ricketts	Aug. Dickermann	J. A. Christiansen	Victor C. Schwanz	1940
628	Ridgeway	O. J. Trytten	Theo Hopperstad	M. O. Rue	1940
629	Rinard	B. W. Moore	Ivan Jamison	Ivan Jamison	1940
630	Ringsted	G. W. Darnell	John Andreasen	J. M. Jensen	1941
631	Ripley	J. L. Dugan	C. E. States	J. H. Vanscoy	1940
632	Riverside	Wm. Knebel	H. E. Doud	Wm. O'Loughlin	1940
633	Riverside (Dubuque Co.)				
634	Riverton	Ed. Shearer	Dale E. Bright		1940
635	Robins	J. A. Sutera	Miles P. Sutera	Chas. G. Quaas	1940
636	Rock Falls	Chas. Calvert	Lewis Wegener	Wm. Maher	1941
637	Rockford	F. M. Weber	Adelaide Hodge	Adelaide Hodge	1940
638	Rock Valley	F. T. McGill	A. L. Halstead	C. Rozeboom	1940
639	Rockwell	Geo. E. Moorehead	R. J. Barnhill	Joe Gallagher	1940
640	Rodman	O. J. Salisbury	R. O. Turner		
641	Rodney	A. L. Allison	W. L. Swanson	Emma K. Swanson	1940
642	Roland	Wm. Myrland	Arthur Britson	Severie Parker	1940
643	Rolfe	J. H. Brinkman	F. E. Grant	M. W. Webb	1940
644	Rome	R. W. Snalles	Mrs. R. H. Sammons	Mrs. W. M. Freeman	1940
645	Rose Hill	W. N. Wright	H. A. Kemp	Ethel Ferguson	1940
646	Rossie	J. E. Amis	L. C. Hagedorn	E. L. Hackforth	1940
647	Rowan	R. Virden	F. J. Allen	D. W. Whitten	1940
648	Rowley	Otto Wavering	R. D. Beachlers	L. D. Wallace	1941
649	Royal	Z. I. Santage	Clara Carris	W. M. Bailey	1940
650	Rudd	E. W. Cheney	Fred C. Muller	W. G. Willett	1941
651	Runnells	Fred Tingle	C. B. Osborne	C. C. Taylor	1940
652	Russell	P. F. Sprague	E. G. Latham	H. E. Smith	1940
653	Ruthven	D. Rosacker	E. B. Henderson	R. W. Lightie	1940
654	Rutland	J. J. McDonald	Fay Ferris	G. R. Bristol	1940
655	Ryan	W. O'Brien	Jno. McCusker	J. K. Dolphin	1940
656	St. Ansgar	J. F. Bernstein	T. H. Hume	B. T. Hegland	1940
657	St. Anthony	Oscar Wallwork	G. L. La Plant	J. E. Easton	1940
658	St. Charles	H. I. Neal	E. E. Howard	H. A. Mueller	1941
659	St. Lucas	John C. Mihm	Neal Kruse	Richard Bucheit	1940
660	St. Marys	Theo Lippold	Thomas Lippold	W. J. Lippold	1941
661	St. Olaf	E. F. Wilke	F. K. Orvis	John Christenson	1941
662	St. Paul—RFD West Point	Ben Steffensmeir	J. G. Kempker	A. C. Merschman	1940
663	Sabula	Geo. Ulmer	C. J. Thompson	S. E. Day	1940
664	Sageville	Nick Freiburger	J. C. Gantz	J. C. Gantz	1941
665	Salem	W. H. Johnson	Victor Morrow	W. W. Simkin	1940
666	Salix	N. A. Reisch	V. E. Hubert	J. J. Hansen	1940
667	Sanborn	Sam Omer	A. J. Jerpbak	J. W. Crayens	1940
668	Sandyville—P. O. Milo	Alfred Schroder	Herman Schroder	Leo Spurgin	1941
669	Scarville	John C. Larson	Kerna Togerson	Marlin Wurflein	1940
670	Schaller	S. W. Eastlack	Mamie E. Currie	Samuel Hahne	1940
671	Schleswig	Emil Else	Otto A. Hollander	Leonard Hollander	1940
672	Scranton	Arley Jamison	B. E. Friend	E. E. F. Buenneke	1940

TOWN OFFICIALS—Continued

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
673	Searsboro	J. L. McDowell	Leroy Watson	B. R. Saunders	1941
674	Sergeant Bluff	L. E. Welsh	M. K. Benson	Blanche Waterman	1940
675	Shambaugh	T. J. Whitehill	Lyle L. Cox	H. E. Richardson	1941
676	Shannon City	C. C. Petrie	Claude Wolfe	Anna Gray	1940
677	Sharpstburg	J. O. Key	F. J. Anderson	C. H. Young	1940
678	Sheffield	S. O. Ingebretson	Etta C. Morgan	Etta C. Morgan	1940
679	Shelby	Fred Coker	Bert Starner	Hugo Ploen	1940
680	Sheldahl	F. W. Mosbach	Elvin Soderstrom	L. P. Earp	1941
681	Sherrill	Edw. A. Ritt	J. J. Behr	J. J. Behr	1941
682	Shell Rock	George Pohl	Lloyd L. Gibson	M. B. Chesebro	1940
683	Shellsburg	Wm. Richart	Claire Spurgeon	C. L. Blattler	1940
684	Sibley	E. H. Koopman	R. D. Stewart	M. D. Brodt	1940
685	Sidney	Vernon Johnson	Brit Stiles	Gene Stiles, Jr.	1940
686	Silver City	W. A. Wilkins	Shirley Hendrix		
687	Sioux Center	Anthony Te Paske	E. Straatsma	L. W. Achterhof	1940
688	Sioux Rapids	C. E. Marsh	G. L. Hornor	C. H. Spavin	1940
689	Slater	Andrew Maland	Phil Rood	M. S. Heggen	1940
690	Sloan	W. E. Witten	Lawrence G. Duchaine	Jas. W. Hicks	1940
691	Smithland	R. R. Hall	F. W. Jones	A. C. Brown	1940
692	Soldier	Kenneth Mathison	John T. Wade	R. J. Galloway	1941
693	Soion	C. J. Shimon	E. F. Heinsius	O. F. Markitan	1940
694	Somers	John Doose	A. C. McNeill	Hill Thorson	1940
695	South English	D. D. Buchanan	V. Safourek		1940
696	Spillville	H. G. Haug	Leo. J. Timp	C. J. Andera	1940
697	Spirit Lake	P. A. Woodward	Fred Dowden	Gladys Warren	1940
698	Spragueville	Fred Bahr	Henry Blossfeld	Leo Helmle	1941
699	Springbrook	Joe Arnsdorf	Viola Cloos	Flarion Schmitt	1941
700	Spring Hill	C. A. Dewey	Mrs. A. M. Weeks	A. P. Brand	1941
701	Springville	L. A. Johnston	Paul W. Sterner	Don Colehour	1940
702	Stacyville	C. E. Rex	Joseph N. Wolf	A. J. Heimermann	1940
703	Stanhope	J. H. Mackey	C. B. Wing	S. R. Linn	1940
704	Stanley	N. P. Stimson	Ruby Slater	Lydia Mahoney	1941

705	Stanton	P. O. Swanson	R. G. Peterson	E. E. Larson	1940
706	Stanwood	Louie Portewig	F. M. Hapgood	L. H. Paist	1940
707	State Center	J. G. Gutekunst	H. M. Mends	B. H. Grey	1940
708	Steamboat Rock	Raymond Karsjens	Enno Luiken	E. Christians	1940
709	Stockport	F. F. Johnston	E. G. Workman	Lloyd Workman	1941
710	Stockton	C. H. Anderson	W. Ruchotzke	Laura Anderson	1940
711	Story City	Lester Henderson	Stanton James	R. A. Sweet	1940
712	Stout	D. Hessenius	P. J. Debeer	J. Bruns	1940
713	Stratford	B. F. Lundquist	M. C. Carlson	Jessie R. Lundell	1940
714	Strawberry Point	F. J. Mantz	B. R. Cole	G. E. Dunfrund	1940
715	Struble	John Werley	Regina Garding	John Garding	1940
716	Sully	Henry Welle	Joe Smith	R. W. Welle	1940
717	Sumner	H. C. Frank	H. W. Bathke	W. A. Heyer	1940
718	Superior	A. G. Reinetz	H. E. Olson	E. D. Hart	1940
719	Sutherland	K. J. Reiste	Roy M. Hughes	Lu M. Camery	1940
720	Swaledale	Lester Bonner	Lloyd Hunt	Henry Donner	1940
721	Swan	R. T. Young	W. E. Wellons	Carrie Koons	1940
722	Swen City	A. J. Christensen	S. P. Eckholm	J. J. Anderson	1940
723	Swisher	Lumir W. Jauss	Wesley Serbousek	Chas. Koss	1941
724	Tabor	A. M. McMahon	L. M. Perkins	V. H. Patrich	1940
725	Templeton	Otis Morganthaler	John W. Berger	Lambert Greteman	1940
726	Tennant	N. E. Vincent	C. A. Langbehn	Fred T. Miller	1941
727	Terrill	Chas. Buns	F. T. Lewis	Beryl Coleman	1940
728	Thayer	H. V. Lowe	Walter A. Dusenbery	J. B. Yount	1940
729	Thompson	A. W. Payne	A. H. Anderson	Edith Ellekson	1940
730	Thor	Albert L. Rogers	G. B. Gummerson	J. H. Keith	1940
731	Thornburg	Rudolph Draegert	Count B. Walsh	Charles Leonard	1940
732	Thornton	M. A. Ingebretsen	H. S. Aamoth	Paul James	1940
733	Thurman	T. C. Burson	C. R. Johnson	F. B. Steele	1940
734	Tiffin	C. M. Wolfe	Mary E. Herdliska	Adella Wolfe	1941
735	Tingley	C. W. Lent	D. L. McClure	J. E. Fierce	1940
736	Titonka	Dr. W. F. Hamstreet	Elcarence K. Reaser	Mayme L. Peterson	1940
737	Toronto	Herman Endorf	J. O. Devitt	F. G. Horstman	1940
738	Traer	L. L. Sawyer	G. H. Schwertley	Robt. Powell	1940
739	Treynor	Chris B. Jensen	H. F. Schmidt	N. Schumacher	1940
740	Tripoli	Wm. T. Krueger	Mrs. Pearl E. Buechele	E. H. Kuker	1940
741	Truesdale	H. R. Boettcher	Mrs. A. H. Schramm	J. W. Cradit	1940
742	Truro	W. H. Holmes	R. L. Hutchison	Arthur Purvis	1940
743	Turin	C. C. Clemmensen	A. M. Johnson	C. C. Burke	1940
744	Udell	E. A. Powers	Bertha Dotson	Minnie Replogle	1940
745	Underwood	M. Ross	C. B. Shaw	W. F. Cash	1940
746	Union	A. J. Tisdale	J. R. Johnson	C. E. Barnes	1940
747	Unionville	R. E. Wilson	Claude Underwood	Floyd Ransom	1940
748	University Heights	Lee D. Koser	J. W. Howe	J. W. Howe	1941
749	University Park	Harold D. Arey	D. E. Vance	Dwight C. Kessler	1941
750	Urbana	W. Cue	R. L. Carne		
751	Urbandale—RFD Des Moines	W. H. Graul	Millie Eby	F. W. Willis	1940
752	Ute	E. J. Liska	Orval Spahn	Alice Temple	1940

TOWN OFFICIALS—Continued

No. in order of population	Towns	Mayor	Clerk	Treasurer	Year term expires
753	Vail	L. L. Hoffman	M. J. Monaghan		
754	Valeria	D. G. Phelan	Lyle Lynn	Mrs. D. G. Phelan	1941
755	Van Horne	O. W. Ilten	L. B. Koeberle	O. O'Brien	1940
756	Van Meter	John H. Jungman	C. Dwight England	Clarence Dunn	1940
757	Van Wert	O. F. Foland	Boyle Simmerman	H. J. Vaught	1940
758	Varina	W. T. Fitzgerald	E. D. Houser	J. E. Fitzgerald	1941
759	Victor	Roy Waline	T. A. Lane	H. W. Chittenden	1940
760	Vincent	Gus T. Schaeffer	A. O. Swasand	Merle A. Blue	1941
761	Vining	Albert Vorba	Lester Herink	Paul Kouba	1941
762	Volga City	C. E. Lovett	Ted H. Leete	G. A. Smith	1940
763	Wadena	W. E. Corkery	E. Carpenter	E. Herrling	1940
764	Wahpeton	F. J. Smith	A. C. McKinstrey	H. L. Alexander	1940
765	Waseott	A. J. Moeller	A. T. Leabo	Norman Leabo	1940
766	Walker	F. B. Assmus	J. O. Kayser	F. W. Lindahl	1940
767	Wallingford	L. B. Nelson	J. G. Gunderson	Mrs. J. G. Gunderson	1940
768	Wall Lake	C. W. Erne	C. W. Shaw	J. A. Swanson	1940
769	Walnut	H. B. Sievers	Marjorie Williams	Herbert Mertz	1940
770	Wapello	W. R. Marshall	C. M. Donaldson	M. W. Hunter	1940
771	Washta	C. J. Benzley	Wm. L. Hunter	J. K. McGonagle	1940
772	Waterville	M. J. Kelley	Joseph Johnson	Jno. Fellows	1940
773	Waucoma	C. H. Miller	O. J. Perry	F. B. Reed	1940
774	Wauke	F. B. Young	S. M. Nissly	F. Snow	1940
775	Wayland	O. P. Boshart	A. A. Jackson	M. G. Roth	1940
776	Webb	W. H. Boese	V. L. Sage	W. H. Munson	1941
777	Webster	G. E. Robins	W. N. Van Tuyl	W. A. Beinke	1941
778	Weldon	Fred Strohm	Chas. Richards	L. M. Parr	1941
779	Wellman	E. C. Jones	J. A. Dodds	W. L. Dornell	1940
780	Wellsburg	C. W. Ross	G. H. Geerdes	J. D. Beving	1940
781	Welton	Henry Schmidt	Genevieve Berst	F. A. Grindrod	1940
782	Wesley	Matt Laux	Thos. A. McMahon	Guy M. Butts	1940
783	West Bend	H. M. Mantz	Alex Pertl	Fay Mel Neal	1940
784	West Branch	Wm. B. Anderson	E. A. Gray	F. L. Pearson	1940

785	West Burlington	H. H. Sander	E. V. Johnson	Wm. G. Sander	1940
786	West Chester	W. E. Pearson	E. C. Bauer	F. M. Lindenmeyer	1941
787	Westfield	A. W. Hummel	N. R. Bearblen	W. J. Nordman	1940
788	Westgate	H. J. Koelling	Hy. H. Subr	R. Stalnaker	1940
789	West Liberty	W. B. Jayne	Chas. J. Mackey	Irwin Mosher	1940
790	West Mitchell—P. O. Mitchell	L. R. Dockerty	Neil Moran	Joe Cullen	1941
791	Westphalia	Frank Kloewer	Susan Schomer	Clara Langenfeld	1940
792	West Okoboji—P. O. Milford	Mark Wheeler	Genevieve Henderson	Sibyle Wheeler	1940
793	West Point	John Winnike	Mary G. Schroeder	Julette B. Pogge	1940
794	West Side	P. H. Dohse	A. G. Schoenjahn	Aug. Rohwer	1940
795	What Cheer	Everett Hemsley	Carl G. Draegert	Ethel Manary	1941
796	Wheatland	Gus Horstmann	C. J. Hoker	Henry Guenther	1940
797	Whiting	C. S. Hale	L. H. Willen	J. W. Beggs	1940
798	Whittemore	R. F. Brady	R. H. Finnell	L. H. Pertl	1940
799	Whitten	J. W. Wilcox	M. E. Day	Enos Fouts	1940
800	Wiley—P. O. Carroll	Joseph Hoffman	John B. Greteman	Law Wurzer	1940
801	Williams	A. H. Williams	A. W. Ross	F. J. Counsell	1940
802	Williamsburg	George Stake	H. E. James	D. J. Lewis	1940
803	Williamson	Alfred Neighbors	David Lee	Gernell James	1940
804	Wilton Junction	Herbert Wacker	F. H. Miller	A. J. Wacker	1940
805	Winfield	W. H. Feldman	C. W. Larkin	G. R. Arthand	1940
806	Winthrop	Frank Hearn	J. S. Luther	W. H. Merrill	1940
807	Wiota	J. E. Jordan	Carl L. Reed	Claud A. Dorsey	1940
808	Woden	J. H. Bode	R. W. Thorn	Roy D. Valley	1940
809	Woodbine	J. B. Aughey	C. S. King	H. L. Halght	1940
810	Woodburn	W. F. Boor	C. E. Nickle	L. L. Stedwell	1940
811	Woodward	D. R. Schaal	Boyd B. Wade	V. A. Neal	1940
812	Woolstock	A. G. Halvorsen	Lester Price	Mason Doughton	1940
813	Worthington	Chris Ament	Frances M. Feltes	George N. Feltes	1940
814	Wyoming	G. W. Ireland	A. D. Ingwersen	C. J. Ingwersen	1940
815	Yale	E. R. Deardorff	Jay W. Hemphill	O. D. Stotts	1940
816	Yetter	Gus Roache	Otto Gutz	H. L. Mohr	1940
817	Yorktown	Wm. Janssen	Cecil Gwynn	Henry Kettler	1941
818	Zearing	C. J. Greenberg	T. P. Starling	Dale E. Tisdole	1940
819	Zwingle	F. E. Wagoner	Karl Leffert	Mrs. B. E. Alspach	1940

ANNUAL REPORT

OF THE SECRETARY-TREASURER

OF THE

LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1938, and Ending July 31, 1939

LEAGUE OF IOWA MUNICIPALITIES

Also Copy of Laws, Code, 1939, Governing Fees to Be Paid to the
League of Municipalities

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.

Sec. 5683.1 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.

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

OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA MUNICIPALITIES

PRESIDENT

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

VICE PRESIDENT

Elmer I. Mason.....Mayor of Early

TRUSTEES

J. F. Walter.....Mayor of McGregor

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

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

EXECUTIVE SECRETARY

Frank PierceMarshalltown

ASSISTANT SECRETARY

Minnie OffmanMarshalltown

ATTORNEY

Newell CadwellMarshalltown

FIELD REPRESENTATIVE

James E. IrwinMarshalltown

COMMITTEES

Legislative—F. T. Van Liew, Solicitor, Des Moines; Frank A. Hass, Clerk, Davenport; Cor Van de Steeg, Mayor, Orange City; Frank K. Hahn, Mayor, Cedar Rapids; Geo. W. Darling, Mayor, Marshalltown; John E. Newkirk, Solicitor, Keokuk; Merlin E. Williams, Mayor, Jewell; J. B. Katelman, Councilman, Council Bluffs; A. E. J. Johnson, Engineer, Red Oak; Edward R. Boyle, Solicitor, Clear Lake; Carl Malmborg, Mayor, Harcourt.

Taxation and Assessments—H. C. Brown, Councilman, Mason City; H. L. Shook, Mayor, Mt. Pleasant; G. W. Gorsuch, Councilman, Grinnell.

Public Improvements—L. J. Dempsey, Councilman, Oelwein; Fred H. Peterson, Mayor, Dows; H. S. Rittenhouse, Mayor, Monona.

Waterworks and Supply—F. M. Cottrell, Mayor, Iowa Falls; R. D. Mitchell, Commissioner, Ft. Dodge; R. L. Lytle, Mayor, Washington.

Fire and Police Protection—Edward Hilker, Mayor, Paullina; Melvin Leahy, Councilman, Denison; Thomas J. Heaps, Mayor, Boone.

Municipal Utilities—E. F. Ericson, Councilman, Hawarden; C. A. Brust, Councilman, LaPorte City; Geo. W. Reynolds, Mayor, Vinton.

Judicial Decisions—Stanley Mayer, Solicitor, Clinton; R. W. Crary, Solicitor, Sioux City; L. L. Brierly, Solicitor, Newton.

DEPARTMENT OFFICERS

Cities First Class—Frank N. LaPoint, Councilman, Burlington; H. F. Willenbrock, Mayor, Iowa City, Secretary.

Cities Second Class—Gus Sehmman, Mayor, Bettendorf; G. C. Burgstrum, Mayor, Chariton, Secretary.

Towns—Fred L. Wright, Mayor, Ankeny; Henry C. Frank, Mayor, Sumner, Secretary.

ADVISORY OFFICERS

City Attorneys—Burton Dull, Solicitor, LeMars; Robert Stohr, Solicitor, Muscatine, Secretary.

Town Attorneys—Don G. Mullan, Solicitor, Odebolt; DeVere Watson, Solicitor, Carter Lake, Secretary.

Accounting Officers—Harry W. Cowles, Auditor, Clinton; Nellie Mygatt, Clerk, Shenandoah, Secretary.

LEAGUE FINANCIAL REPORT
AUGUST 1, 1938 THROUGH JULY 31, 1939
RECEIPTS FROM DUES

On hand	\$ 680.52	Buffalo	20.00
Mt. Ayr	25.00	Calmar	20.00
Storm Lake	30.00	Casey	20.00
Estherville	30.00	Charter Oak	20.00
Burlington	60.00	Clearfield	20.00
Sloan	20.00	Clermont	20.00
Halbur	10.00	Conrad	20.00
Wheatland	20.00	Dexter	20.00
Clear Lake	30.00	Diagonal	20.00
Ruthven	20.00	Elgin	20.00
Mystic	25.00	Elk Horn	20.00
Keokuk	50.00	Elma	20.00
Kensett	15.00	Fairbank	20.00
Algona	30.00	Farley	20.00
Donahue	10.00	Goldfield	20.00
Barnum	10.00	Hospers	20.00
Bassett	10.00	Kanawha	20.00
Carpenter	10.00	Kellogg	20.00
Center Jct.	10.00	Keota	20.00
Jackson Jct.	10.00	Lehigh	20.00
Matlock	10.00	Mechanicsville	20.00
Meriden	10.00	New Albin	20.00
Ricketts	10.00	Ocheyedan	20.00
Searsboro	10.00	Pacific Jct.	20.00
Somers	10.00	St. Ansgar	20.00
Albion	15.00	Schaller	20.00
Aredale	15.00	Shellsburg	20.00
Ayrshire	15.00	Sioux Rapids	20.00
Bagley	15.00	Sutherland	20.00
Blencoe	15.00	Tripoli	20.00
Boyden	15.00	Wall Lake	20.00
Brayton	15.00	Wellman	20.00
Carbon	15.00	West Bend	20.00
College Springs ..	15.00	Whiting	20.00
Dakota City	15.00	Alton	25.00
Deep River	15.00	Cascade	25.00
Deloit	15.00	Coon Rapids	25.00
DeSoto	15.00	Fonda	25.00
Dickens	15.00	Garner	25.00
Earling	15.00	Kingsley	25.00
Ellsworth	15.00	Nashua	25.00
Gilman	15.00	New London	25.00
Granville	15.00	Nora Springs	25.00
Harris	15.00	Odebolt	25.00
Hastings	15.00	Pocahontas	25.00
Huxlev	15.00	Reinbeck	25.00
Imogene	15.00	Remsen	25.00
Lawler	15.00	Sidney	25.00
Linden	15.00	Spirit Lake	25.00
Macksburg	15.00	Wilton	25.00
Marble Rock	15.00	Woodbine	25.00
Maurice	15.00	Colfax	30.00
Melbourne	15.00	Denison	30.00
Meservey	15.00	Dyersville	30.00
Minden	15.00	Eldora	30.00
New Vienna	15.00	Hampton	30.00
Oakville	15.00	Madrid	30.00
Olds	15.00	Monticello	30.00
Oto	15.00	Rockwell City	30.00
Palo	15.00	Vinton	30.00
Popejoy	15.00	Washington	30.00
Quasqueton	15.00	Charles City	40.00
Rake	15.00	Creston	40.00
Salix	15.00	Webster City	40.00
St. Charles	15.00	Ferguson	10.00
Smithland	15.00	Toronto	10.00
Terrill	15.00	Corwith	15.00
Truro	15.00	Randolph	15.00
Wadena	15.00	Fontanelle	20.00
Walcott	15.00	Belmond	25.00
Westgate	15.00	Bedford	30.00
Waucoma	15.00	Iowa Falls	30.00
Allison	20.00	Dundee	10.00
Armstrong	20.00	Fairfax	10.00
Arnolds Park	20.00	Gray	10.00
Aurelia	20.00	Monmouth	10.00
Blockton	20.00	Mt. Auburn	10.00
Bode	20.00	Mt. Union	10.00

LEAGUE FINANCIAL STATEMENT—Continued

New Liberty	10.00	Malvern	25.00
N. Washington	10.00	Milford	25.00
Ottosen	10.00	Monona	25.00
Randalla	10.00	Mt. Vernon	25.00
Webster	10.00	Sheffield	25.00
Westphalia	10.00	Sibley	25.00
Alta Vista	15.00	Sioux Center	25.00
Arcadia	15.00	Albia	30.00
Arion	15.00	Audubon	30.00
Batavia	15.00	Cresco	30.00
Bradgate	15.00	Grinnell	30.00
Breda	15.00	Indianola	30.00
Clutier	15.00	Jefferson	30.00
Crawfordsville	15.00	Marion	30.00
Farmersburg	15.00	Osage	30.00
Ft. Atkinson	15.00	Waukon	30.00
Fremont	15.00	Cherokee	40.00
Goodell	15.00	Fairfield	40.00
Greeley	15.00	Ft. Madison	50.00
Grimes	15.00	Newton	50.00
Hillsboro	15.00	Oskaloosa	50.00
Kimballton	15.00	Ottumwa	60.00
Kiron	15.00	Athelstan	10.00
Lakota	15.00	Keystone	15.00
Larchwood	15.00	Lowden	20.00
Latimer	15.00	Afton	25.00
Lidderdale	15.00	Harlan	30.00
Liscomb	15.00	St. Lucas	10.00
Lost Nation	15.00	Green Island	10.00
McIntire	15.00	Luana	10.00
Mallard	15.00	McCausland	10.00
Panama	15.00	Middletown	10.00
Plainfield	15.00	N. Buena Vista	10.00
Plover	15.00	Baldwin	15.00
Polk City	15.00	Dike	15.00
Prescott	15.00	East Peru	15.00
Ripley	15.00	Fredericksburg	20.00
Wesley	15.00	Geneva	15.00
Westside	15.00	Grafton	15.00
Woolstock	15.00	Hawkeye	20.00
Adair	20.00	Lewis	20.00
Ankeny	20.00	Little Rock	20.00
Aplington	20.00	Marathon	20.00
Arlington	20.00	Melvin	15.00
Bancroft	20.00	Palmer	15.00
Bayard	20.00	Persia	15.00
Burt	20.00	Portsmouth	15.00
Camanche	20.00	Schleswig	20.00
Center Point	20.00	Shambaugh	15.00
Churdan	20.00	Shell Rock	20.00
Donnellson	20.00	Soldier	15.00
Ireton	20.00	Thor	15.00
Lake View	20.00	Titonka	15.00
Luverne	20.00	Worthington	15.00
Milo	20.00	Alta	25.00
Mitchellville	20.00	Grundy Center	25.00
Olin	20.00	Guthrie Center	25.00
Ossian	20.00	Mapleton	25.00
Peterson	20.00	Parkersburg	25.00
Pierson	20.00	Paullina	25.00
Preston	20.00	Rock Valley	25.00
Redfield	20.00	Sanborn	25.00
Rockford	20.00	Bettendorf	30.00
Ute	20.00	Carroll	30.00
Wellsburg	20.00	Clarion	30.00
West Branch	20.00	Knoxville	30.00
Williams	20.00	New Hampton	30.00
Winfield	20.00	Onawa	30.00
Woodward	20.00	Rock Rapids	30.00
Wyoming	20.00	Villisca	30.00
Ackley	25.00	Winterset	30.00
Adel	25.00	Ames	50.00
Akron	25.00	Boone	50.00
Dunlap	25.00	Mason City	60.00
Eldon	25.00	Davenport	90.00
Farmington	25.00	Udell	10.00
Grand Junction	25.00	Badger	15.00
Greenfield	25.00	Dallas	20.00
Griswold	25.00	Chariton	40.00
Hartley	25.00	Berkley	10.00
Lansing	25.00	Rodman	10.00

LEAGUE FINANCIAL STATEMENT—Continued

Swisher	10.00	Callender	15.00
Blue Grass	15.00	Bondurant	15.00
Gilbertville	15.00	Beacon	15.00
Hornick	15.00	Aurora	15.00
Pisgah	15.00	Atkins	15.00
Salem	15.00	Alvord	15.00
Sully	15.00	Brandon	10.00
Thornton	15.00	Rembrandt	15.00
Washta	15.00	Waterloo	80.00
Waukee	15.00	Lisbon	20.00
Alden	20.00	McGregor	25.00
Coggon	20.00	Red Oak	40.00
Dow City	20.00	Iowa City	50.00
Early	20.00	Council Bluffs	80.00
George	20.00	Ft. Dodge	60.00
Gladbrook	20.00	Belle Plaine	30.00
Hopkinton	20.00	Williamsburg	25.00
Hull	20.00	Sergeant Bluff	20.00
Newell	20.00	Jewell Junction	20.00
Prairie City	20.00	Moorhead	15.00
Primghar	20.00	Hazelton	15.00
Radeliffe	20.00	Klemme	15.00
Riceville	20.00	Hudson	15.00
Russell	20.00	Rinard	10.00
Walnut	20.00	Greenville	10.00
Avoca	25.00	Harcourt	15.00
Clarksville	25.00	Harpers Ferry	15.00
Manilla	25.00	Havelock	15.00
Glenwood	30.00	Hinton	15.00
Leon	30.00	Kirkville	15.00
Waverly	30.00	Ladora	15.00
Cedar Rapids	90.00	LeGrand	15.00
Dixon	10.00	Lynnville	15.00
Blairstown	15.00	Lytton	15.00
Orient	15.00	Macedonia	15.00
Bonaparte	20.00	Miles	15.00
Brighton	20.00	Minburn	15.00
Bellevue	25.00	Norway	15.00
Melcher	25.00	Quimby	15.00
Bertram	10.00	Readlyn	15.00
Clayton	10.00	Rhodes	15.00
Delaware	10.00	Rowley	15.00
Guernsey	10.00	Solon	15.00
Kirkman	10.00	Spillville	15.00
Luzerne	10.00	Stockport	15.00
Vincent	10.00	Weldon	15.00
Paton	15.00	Wiota	15.00
Renwick	15.00	Woden	15.00
Rudd	15.00	Yale	15.00
Murray	20.00	Altoona	20.00
Pella	30.00	Anthon	20.00
Shenandoah	40.00	Battle Creek	20.00
Wahpeton	10.00	Baxter	20.00
Thornburg	10.00	Bloomfield	20.00
St. Paul	10.00	Buffalo Center	20.00
Plainview	10.00	Carson	20.00
Turin	10.00	Central City	20.00
North Liberty	10.00	Cumberland	20.00
Moorland	10.00	Dayton	20.00
Moneta	10.00	Dows	20.00
Long Grove	10.00	Durant	20.00
Lincoln	10.00	Dysart	20.00
Goose Lake	10.00	Earlham	20.00
Galt	10.00	Eddyville	20.00
Drakesville	10.00	Essex	20.00
Cumming	10.00	Exira	20.00
Chatsworth	10.00	Hubbard	20.00
Gravity	15.00	Inwood	20.00
Grand River	15.00	Lamont	20.00
Grand Mound	15.00	LeClaire	20.00
Garnaville	15.00	Lineville	20.00
Everly	15.00	Lorimor	20.00
Elberon	15.00	Mediapolis	20.00
Delmar	15.00	Oxford	20.00
Defiance	15.00	Oxford Junction	20.00
Collins	15.00	Riverton	20.00
Clemons	15.00	Rockwell	20.00
Cleghorn	15.00	Stanton	20.00
Charlotte	15.00	Stratford	20.00
Castle Hill	15.00	Thompson	20.00
Castalia	15.00	Urbandale	20.00

LEAGUE FINANCIAL STATEMENT—Continued

West Point	20.00	Emmetsburg	30.00
Lake Mills	25.00	Stanwood	20.00
Lamoni	25.00	Winthrop	15.00
Manly	25.00	Garrison	15.00
Manning	25.00	Epworth	15.00
Marcus	25.00	Steamboat Rock	15.00
Oakland	25.00	Volga	15.00
Panora	25.00	Rodney	10.00
Postville	25.00	Lovilia	20.00
Orange City	25.00	Pleasantville	20.00
Strawberry Point	25.00	Rock Falls	10.00
Story City	25.00	Danbury	20.00
Toledo	25.00	Lacona	15.00
Wapello	25.00	State Center	25.00
W. Burlington	25.00	Bennett	15.00
What Cheer	25.00	Coburg	15.00
Corning	30.00	Marquette	20.00
Decorah	30.00	North English	20.00
Forest City	30.00	Doon	20.00
LeMars	30.00	LaPorte City	25.00
Hawarden	30.00	Tingley	15.00
Independence	30.00	Stockton	10.00
Maquoketa	30.00	Garwin	15.00
Marengo	30.00	Muscatine	50.00
Missouri Valley	30.00	Kalona	20.00
Sac City	30.00	Nevada	30.00
Cedar Falls	40.00	Kellerton	20.00
Oelwein	40.00	Woodburn	15.00
Perry	40.00	Lester	15.00
Spencer	40.00	Hancock	15.00
Marshalltown	50.00	Jolley	10.00
Clinton	60.00	Okoboji	10.00
Sioux City	90.00	Oyens	10.00
Mitchell	10.00	Whittemore	20.00
Stout	10.00	Andrew	15.00
Lanesboro	15.00	Conway	15.00
Wallingford	15.00	Dougherty	15.00
Auburn	15.00	Henderson	15.00
Modale	15.00	Libertyville	15.00
Royal	15.00	Maynard	15.00
Neola	20.00	Nodaway	15.00
Correctionville	25.00	Rowan	15.00
Maxwell	20.00	South English	15.00
Kelley	10.00	New Hartford	20.00
Owasa	10.00	Victor	20.00
Agency	15.00	Wayland	20.00
Eldridge	15.00	Manson	25.00
Fenton	15.00	West Liberty	25.00
Granger	15.00	Farnhamville	15.00
Underwood	15.00	Letts	15.00
Earlville	20.00	Waterville	15.00
Lone Tree	20.00	Swea City	20.00
Moravia	20.00	Van Horne	20.00
Montezuma	25.00	Tama	30.00
Hamburg	30.00	Thurman	15.00
Newhall	10.00	Atallissa	10.00
Roland	20.00	Cromwell	10.00
Garber	10.00	McCallsburg	15.00
Orchard	10.00	Lake City	30.00
Denver	15.00	Norwalk	15.00
Little Sioux	15.00	Archer	10.00
Clarence	20.00	Lone Rock	10.00
Glidden	20.00	Martensdale	10.00
DeWitt	30.00	Maysville	10.00
Manchester	30.00	Sharpsburg	10.00
Sheldon	30.00	Chester	15.00
Andover	10.00	Nichols	15.00
Luxemburg	10.00	Davis City	20.00
Calumet	15.00	Milton	20.00
Graettinger	20.00	Lohrville	20.00
Gowrie	25.00	Morning Sun	20.00
Dubuque	80.00	Riverside	20.00
Durango	10.00	West Des Moines	30.00
Morrison	10.00	Boxholm	15.00
Sageville	10.00	Danville	15.00
Zwingle	10.00	Slater	20.00
New Providence	15.00	Leland	10.00
Ringsted	15.00	Northboro	15.00
Spragueville	10.00	Tipton	30.00
Vining	10.00	Walker	15.00
Pilot Mound	15.00	Ryan	15.00

LEAGUE FINANCIAL STATEMENT—Continued

Fertile	15.00	West Okoboji	10.00
Onslow	15.00	University Park	15.00
Lamotte	15.00	Ollie	15.00
Rutland	15.00	Carter Lake	15.00
Pioneer	10.00	Pomeroy	20.00
Barnes City	15.00	Treynor	15.00
Webb	15.00	Springbrook	10.00
Fraser	15.00	Kent	10.00
Coin	20.00	Albert City	20.00
Tiffin	15.00	Cushing	15.00
Dumont	20.00	Union	15.00
Grant	15.00	Rose Hill	15.00
Zearing	15.00	Elliott	5.00
Des Moines	150.00	Packwood	5.00
Low Moor	15.00	Ellston	5.00
Buckeye	15.00	New Market	5.00
Birmingham	20.00	Ionia	5.00
Superior	10.00	Galva	5.00
Municipal Pub. Co.	108.00	Swan	5.00
Craig	10.00	Plano	5.00
Springville	20.00	Sigourney	5.00
Keswick	15.00	Williamson	5.00
Bouton	10.00	Humeston	5.00
Registration Fees	255.00	Old Town	10.00
St. Anthony	10.00	Marne	5.00
Sherrill	10.00	Northwood	5.00
Ely	10.00	Livermore	20.00
Hardy	10.00	Logan	5.00
Hanlontown	10.00	Urbana	15.00
Duncombe	15.00	Tabor	5.00
Colesburg	15.00	Buck Grove	5.00
Farragut	15.00	Bernard	5.00
Montour	15.00	Elkhart	5.00
Moulton	25.00	Struble	5.00
Colo	20.00	Blairsburg	15.00
McClelland	10.00	Exline	15.00
Martelle	10.00	Patterson	10.00
Lawton	15.00	Peosta	10.00
Montrose	20.00	Osterdock	10.00
Westfield	15.00	New Virginia	15.00
Whitten	10.00	West Chester	15.00
Blakesburg	15.00	Ogden	25.00
Tennant	10.00	Morley	10.00
Sabula	20.00	Protivin	15.00
Jamaica	15.00	Linn Grove	15.00
Alexander	15.00	Beaman	10.00
Colwell	10.00	Blanchard	10.00
Vail	20.00	Ashton	10.00
Mt. Pleasant	30.00	Gilmore City	20.00
Prairieburg	10.00	Leighton	10.00
Ridgeway	10.00	Hillsboro	15.00
Princeton	15.00	Plymouth	15.00
Laurel	15.00	Janesville	15.00
Merrill	20.00	Arthur	15.00
Lake Park	20.00	Boyden	15.00
Braddyville	15.00	Ft. Atkinson	15.00
Holland	10.00	Elkport	10.00
Cincinnati	20.00	Delhi	15.00
Silver City	15.00	McGregor	25.00
Holstein	25.00	Hedrick	20.00
Humboldt	30.00	Rolfe	25.00
Parnell	10.00	Calamus	15.00
Stuart	25.00	Moville	20.00
Hills	10.00	Ottosen	10.00
Anamosa	20.00	Marysville	10.00
Floyd	15.00	Jewell Junction	20.00
Cambridge	20.00	Peosta	10.00
Allerton	20.00		
Dedham	15.00		
		Total Receipts	\$15,928.52

DISBURSEMENTS

Postmaster	\$ 10.08	Postmaster	6.00
Postmaster	65.76	R. B. Slippy	10.60
F. G. Pierce	100.00	Herbs Radio S.	25.00
M. Offman	80.00	Clerk Supreme Court ..	2.50
Clerk hire	60.00	Postmaster	12.00
Office rent	30.00	H. B. Lowrey	10.00
Iowa Press C. B.	8.25	J. E. Irwin	21.55
J. E. Irwin	7.00	J. F. Walter	46.78
Municipal Pub. Co.	400.20	B. K. Willoughby	9.00

LEAGUE FINANCIAL STATEMENT—Continued

Iowa State Safety Council..	5.00	J. H. Johnson.....	13.00
Convention expense	180.25	J. Newkirk	41.05
F. G. Pierce.....	100.00	Postmaster	20.00
M. Offman	80.00	G. W. Darling.....	22.75
Clerk hire	60.00	F. A. Hass.....	24.90
Office expense	30.00	Postmaster	7.10
Postmaster	16.37	N. Cadwell	100.00
Cor Van de Steeg.....	18.00	F. G. Pierce.....	200.00
Municipal Pub. Co.....	398.80	M. Offman	100.00
J. E. Irwin.....	10.00	Clerk hire	60.00
O. B. Rogers.....	14.50	Office expense	30.00
H. B. Lowrey	7.00	Cor Van de Steeg.....	38.52
Office cash	5.00	Savery Hotel	248.95
Frank Hass	25.00	J. F. Walter.....	28.60
A. C. Wyant	20.00	M. Offman	32.88
H. C. Kiser.....	15.00	Municipal Pub. Co.	397.10
L. H. Childs.....	10.00	Postmaster	16.32
Neva Taylor	25.00	L. D. Burgus.....	18.45
Mrs. C. M. Wolfe.....	20.00	R. B. Slippy.....	37.50
Helen J. Tauke.....	15.00	L. L. Waggoner.....	48.05
Helene Heiberger	10.00	Postmaster	18.02
F. G. Pierce.....	100.00	O. B. Rogers.....	32.12
M. Offman	80.00	L. H. Childs.....	34.97
Clerk hire	60.00	Cor Van de Steeg.....	33.90
Office expense	30.00	J. F. Walter.....	54.72
Municipal Pub. Co.....	394.80	Iowa Printing Co.....	33.40
Iowa Press Clipping Bureau	13.05	Savery Hotel	89.80
F. G. Pierce.....	60.12	K. DeHaan	25.75
R. B. Slippy.....	12.80	O. B. Rogers.....	50.76
O. B. Rogers.....	42.92	H. B. Lowrey.....	15.50
L. H. Childs.....	10.75	F. G. Pierce.....	200.00
J. F. Walter.....	16.60	M. Offman	100.00
Marshall Printing Co.....	158.84	N. Cadwell	100.00
F. G. Pierce.....	200.00	Clerk hire	60.00
M. Offman	100.00	Office expense	30.00
Clerk hire	60.00	M. Offman	74.65
Office rent	30.00	F. G. Pierce.....	52.84
Municipal Pub. Co.....	393.80	B. W. Garrett.....	3.25
Postmaster	16.16	Jane Worden	6.00
Office cash	5.00	Postmaster	2.06
F. G. Pierce	20.60	Municipal Pub. Co.....	397.75
O. B. Rogers.....	22.70	Office cash	5.00
Auditor of State.....	31.30	J. F. Walter.....	78.85
H. B. Lowrey.....	12.50	J. Newkirk	12.35
Postmaster ..	6.00	Savery Hotel	84.85
F. G. Pierce.....	200.00	L. D. Burgus.....	16.32
M. Offman	100.00	J. F. Walter.....	84.60
Clerk hire	60.00	J. F. Walter.....	51.68
Office rent	30.00	J. F. Walter.....	59.48
Municipal Pub. Co.....	393.95	O. B. Rogers.....	55.48
Postmaster	11.78	F. G. Pierce.....	200.00
J. E. Irwin.....	70.00	M. Offman	100.00
Hotel Hanford	327.80	N. Cadwell	100.00
West Pub. Co.....	7.00	Clerk hire	60.00
Register & Tribune.....	10.88	Office expense	30.00
Postmaster—McGregor	33.84	M. Offman	70.45
Marshall Printing Co.....	49.74	Savery Hotel	186.30
B. W. Garrett.....	5.35	Postmaster	18.46
J. E. Irwin.....	44.50	Municipal Pub. Co.....	398.25
Postmaster	11.01	F. Klippel	4.65
Rose East	7.20	J. B. Katelman.....	15.00
Hotel Hanford	15.00	K. DeHaan	5.00
F. G. Pierce.....	200.00	J. F. Walter.....	127.57
M. Offman	100.00	M. Offman	54.74
Clerk hire	60.00	F. G. Pierce.....	200.00
Office expense	30.00	M. Offman	100.00
J. F. Walter.....	49.40	N. Cadwell	100.00
F. G. Pierce.....	35.84	Clerk hire	60.00
Municipal Pub. Co.....	392.95	Office rent	30.00
L. H. Childs.....	26.76	L. H. Childs.....	35.36
J. E. Irwin.....	49.86	Marshall Printing Co.....	122.10
O. B. Rogers.....	28.32	Municipal Pub. Co.....	402.50
R. B. Slippy.....	14.40	Iowa Press Clipping Bureau	23.18
Postmaster	65.76	Cor Van de Steeg.....	34.00
Iowa Press Clipping Bureau	12.20	F. G. Pierce.....	70.20
State printer	8.93	Savery Hotel	157.17
O. B. Rogers.....	11.09	O. B. Rogers.....	68.65
H. B. Lowrey.....	14.87	R. B. Slippy.....	69.05
L. D. Burgus.....	20.50	Secretary of state.....	6.00
J. B. Katelman.....	24.90	J. E. Irwin.....	74.60
L. P. Beck.....	27.00	N. W. Bell.....	4.64

LEAGUE FINANCIAL STATEMENT—Continued

Secretary of state.....	2.00	Ruby Bray	46.00
J. E. Irwin.....	171.70	J. E. Irwin.....	132.90
F. G. Pierce.....	200.00	Iowa Press Clipping Bureau	10.45
M. Offman	100.00	L. H. Childs.....	23.90
N. Cadwell	103.71	J. F. Walter.....	33.79
Clerk hire	60.00	Municipal Pub. Co.....	404.25
Office expense	30.00	V. B. Overturff.....	1.15
Postmaster—Marshalltown.	7.46	M. McCutcheon	3.50
Municipal Pub. Co.....	402.80	A. D. Wiese.....	9.00
Office cash	5.00	Klipto Co.	2.04
H. C. Brown.....	2.00	W. R. Thorson.....	12.10
J. E. Irwin.....	172.10	Bruce Watts	13.43
Postmaster—Marshalltown.	65.76	J. E. Irwin.....	137.80
Office cash	5.00	F. G. Pierce.....	32.97
Postmaster	7.82	Office cash	10.00
F. G. Pierce.....	200.00	O. B. Rogers.....	22.46
M. Offman	100.00	Telephone and telegraph...	73.96
N. Cadwell	100.00		
Clerk hire	60.00		
Office rent	30.00		
		Total Disbursements....	\$15,470.60

RECEIPTS

Cash on hand		Mason City advertising....	108.00
August 1, 1939.....	\$ 680.52		
League dues	14,885.00	Total	\$15,928.52
Registration fees	255.00		

DISBURSEMENTS

Secretary's salary	\$2,100.00	Cost of audit	31.30
Assistant secretary's salary	1,140.00	Office rent	360.00
Field man	892.01	Utilities subdivision	85.58
Clerk hire	773.20	Court opinions and ad-	
Attorney	603.71	vance sheets	24.10
Publishing Co.	4,777.15	Office supplies	332.72
Convention expense	180.25	Postage and envelopes	451.16
Convention awards	140.00	Telephone and telegraph...	73.96
Loud speaker	25.00	Clipping bureau	67.13
Banquet	342.80	Bills and journals	10.93
Committee meetings	582.71	Sundries	45.88
Legislative expense com-		Dues Safety Council	5.00
mittees	1,387.82	Tax suit	4.65
Legislative headquarters ..	767.07		
Legislative expense assist-		Total	\$15,470.60
ant secretary	232.72	Balance August 1, 1939....	457.92
Legislative stenographer ..	36.75		

REPORT OF MUNICIPAL FINANCES

REPORT

Hon. C. B. Akers,
Auditor of State,
State of Iowa,
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, 1938, and ending July 31, 1939.

I herewith hand you my report.

Respectfully,

(Signed) HAROLD E. ELY, *Examiner*

COMMENTS

All receipts and disbursements pertaining to the League of Municipalities were handled through one fund, namely, the Municipal League Fund. No detailed list of receipts and expenditures is included in this report but is on file in the office.

The amounts received for dues were verified by comparing the stubs of receipts with the recordings made upon the records. All receipts as reflected by these stubs were accounted for.

The cancelled checks that were drawn upon this fund were compared with the recordings upon the records and the bills or claims were compared as to the amount claimed with the amount of the checks. These checks are in such form that the endorsements act as receipts for payment of all bills or salary claims.

The book balance and the bank balance were found to agree as there were no checks outstanding. The bank balance as of July 31, 1939, was verified by affidavit from an officer of the bank in which all funds were deposited.

LEAGUE OF IOWA MUNICIPALITIES
MUNICIPAL LEAGUE FUND

August 1, 1938 through July 31, 1939

Balance August 1, 1938.....\$ 680.52

Receipts:

League dues	\$ 14,885.00	
Mason City advertising	108.00	
Registration fees	255.00	\$ 15,248.00
Total to Account for.....		\$ 15,928.52

Disbursements:

Secretary's salary	\$ 2,100.00
Assistant secretary's salary	1,140.00
Field man	892.01
Clerk hire	773.20
Attorney	603.71
Publishing company	4,777.15
Convention expense	180.25
Convention awards	140.00
Loud speaker	25.00
Banquet	342.80
Committee meetings	582.71
Legislative expense committee	1,387.82

Legislative headquarters	767.07	
Legislative expense assistant secretary.....	232.72	
Legislative stenographer	36.75	
Cost of audit	31.30	
Office rent	360.00	
Court opinions and advance sheets.....	24.10	
Office supplies	332.72	
Postage and envelopes	451.16	
Telephone and telegraph	73.96	
Clipping bureau	67.13	
Bills and journals	10.93	
Sundries	45.88	
Utilities subdivision	82.58	
Dues Safety Council	5.00	
Tax suit	4.65	\$ 15,470.60
Balance July 31, 1939.....		\$ 457.92

LEAGUE OF IOWA MUNICIPALITIES

STATEMENT OF BANK BALANCES

July 31, 1939

MUNICIPAL LEAGUE FUND

Bank certification—Fidelity Savings Bank of Marshalltown.....	\$457.92
Secretary's book balance	457.92
Difference	\$—

CERTIFICATION OF BANK BALANCES

As of date of July 31, 1939

AUDITOR OF STATE,
DES MOINES, IOWA.

I, Roy B. Bradbury, president of the Fidelity Savings Bank of the City of Marshalltown, hereby certify there was on deposit in this bank, at the close of business July 31, 1939, to the credit of F. G. Pierce, funds belonging to League of Iowa Municipalities located in Marshall county, in the sum of \$457.92.

(Signed) ROY B. BRADBURY, *President*.

STATE LIBRARY OF IOWA



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