State of Iowa
1940

REPORT ON

Municipal Finances

FOR THE
YEAR ENDING MARCH 31, 1940

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STATE OF IOWA

Statistics of Cities and Towns of Iowa

CHET B. AKERS
Auditor of State

T. E. De HART
Supervisor of Municipal Accounts

Published by
THE STATE OF IOWA
Des Moines

Iowa
352
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1939-40

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-second 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, 1939, to March 31, 1940, are covered by this report.

Included in the statistical tables are complete returns from each of the 110 cities and 820 of the 821 incorporated towns of the state. Two towns, Carter's Lake and Old Town, which had not been included in prior reports are shown, and Riverside in Dubuque County has discontinued its incorporation. Hopeville in Clark County has not discontinued its incorporation but has held no election for several years and has neither received nor spent any money.

The Federal census of 1930 is used since the 1940 census was not available at time of publication. The census of the following towns is not shown since they were incorporated since the 1930 census:

Asbury, Dubuque County.
Carter Lake.
Fairfax, Linn County.
Sageville, Dubuque County.
Swisher, Johnson County.
University Heights, Johnson County.
Wahpeton, Dickinson County.

Reconciliation statements for the tables on cities only are included, showing adjustments made as between this report and the prior one on balances, warrants outstanding and bonds outstanding as of April 1, 1939.

Most of these adjustments were necessary due to the fact that the clerks did not include securities held in their prior report balances, and also omitted balances and warrants outstanding in the independent divisions.

The cities and towns of the state have cooperated extremely well in every way possible with this department.

COMMISSIONED GOVERNED CITIES

The commissioned 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	$31,201,436.53	$8,040,838.14
Total disbursements, all sources	31,852,944.17	8,336,985.38
Population, 1930 census	1,040,973	407,098
Receipts per capita, all cities and towns	29.97	19.75
Disbursements per capita—all cities and towns	30.60	20.48

*Population of some towns unavailable. There would be some small difference in the per capita figures if these were available.

MUNICIPAL INDEBTEDNESS

	Cities	Towns
General bonds	$23,819,376.71	$3,243,193.28
Municipal industry bonds	8,063,950.00	1,452,406.25
Temporary loans	23,550.50	70,860.74
Outstanding warrants	724,400.60	239,146.63
Judgments	566,379.33	50,976.55
Miscellaneous debts	52,204.34	24,315.62
	$33,249,861.48	$5,080,899.07

REPORT OF MUNICIPAL FINANCES

Indebtedness of cities—per capita	$ 31.94
Indebtedness of towns—per capita	12.48
Combined per capita indebtedness of all cities and towns	26.47

The indebtedness of the cities decreased $1,554,527.63 while the indebtedness of the towns decreased $231,956.27 during the 1939-1940 year.

PROPERTY SUBJECT TO TAXATION

Taxable Value as of January 1, 1939

	Cities	Towns
Real property	$616,649,882.00	$154,584,172.00
Personal property	82,405,255.00	25,693,305.00
Railroad, telephone, telegraph and express	43,393,351.00	13,856,313.00
Total	$742,448,488.00	$194,133,790.00
Per capita taxable valuation	592.37	476.87
Taxable valuation of moneys and credits	203,070,413.77	83,904,971.00
Per capita value of moneys and credits	195.08	206.11

VALUATION OF MUNICIPAL PROPERTY

(Cities only)

Municipal buildings and personal property	$ 7,035,391.88
Police department	1,802,711.26
Fire department	4,430,004.56
Hospitals	873,036.00
Equipment of streets and alleys	843,178.13
Bridges	8,984,635.43
Docks, wharves and landings	2,559,549.80
Disposal plants	9,600,552.65
Markets and public scales	370,997.75
Cemeteries	1,461,348.89
Gas works	640,417.03
Electric light plants	9,110,955.88
Water works	40,451,635.11
Libraries	5,844,092.72

Parks	13,604,485.54
All other possessions	4,486,238.36
Total	$112,099,230.99
Increase of value of municipal possessions during the past year was	1,141,148.07

RECONCILIATION WITH PRIOR REPORT
CASH ON HAND APRIL 1, 1939

	Increased	Decreased	
Total balances as shown by prior report	$9,551,123.11		
Creston	$ 19,000.00		
Cedar Falls	106,071.36		
Marion	15,000.00		
Eagle Grove	101.20		
Emmetsburg	9,652.08		
New Hampton		$ 88.20	
Total balances as shown by this report			$ 9,700,859.55

BONDS OUTSTANDING APRIL 1, 1939

	Increased	Decreased	
Total bonds outstanding as shown by prior report	$34,389,900.95		
Des Moines	$311,507.77		
Council Bluffs	47,594.65		
Clinton	1,680.98		
Muscatine		$ 14,025.97	
Centerville	500.00		
Oelwein	18,000.00		
Cedar Falls	23,500.00		
Cherokee	71,000.00		
Eagle Grove		37,000.00	
Waverly		80,000.00	
Maquoketa	19,000.00		
Anamosa		18,460.85	
Hampton		4,110.40	
Manchester		47.90	
Eldora		1.00	
Nevada		7.08	
Emmetsburg	69,358.65		
New Hampton		32.20	
Villisca		3,500.00	
Leon	5,531.51		
Hamburg	4,000.00		
Total bonds outstanding as shown by this report			$34,804,389.11

WARRANTS OUTSTANDING APRIL 1, 1939

	Increased	Decreased	
Total warrants outstanding as shown by prior report	$748,361.48		
Council Bluffs		$ 14,845.35	
Clinton	$ 1,680.98		
Storm Lake	23.10		
Hampton		110.40	
Eldora		1.00	
Nevada		7.08	
Winterset		209.37	
Leon	31.51		
Total warrants outstanding as shown by this report			$ 734,923.87

TABLE NO. 1—DATE OF INCORPORATION

Number in order of population	Cities	Date of Incorporation		Population 1930 census
		First	Last	
	Grand Total	----------	----------	1,040,973
1	Des Moines	1851	1857	142,559
2	Sioux City	1857	1874	79,212
3	Davenport	1839	1851	60,728
4	Cedar Rapids	1856	----------	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	1855	1870	8,138
24	Charles City	1860	1869	8,039
25	Oelwein	1888	1897	7,794
26	Cedar Falls	1857	1865	7,855
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	5,365
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

—POPULATION—COUNTY TAX RECEIPTS

County Tax Receipts					Number in order of population
General government	Independent divisions	Special assessment	Other receipts	Grand total taxes	
$ 10,703,265.83	$ 1,662,732.81	$ 550,849.15	$ 240,160.30	$13,157,008.09	
2,622,056.50	244,733.13	142,421.47	----------	3,009,211.10	1
1,039,867.26	83,013.20	18,852.40	----------	1,141,732.86	2
792,104.99	149,468.55	109,573.81	14,158.06	1,065,305.41	3
844,721.45	----------	3,954.75	6,604.25	855,280.45	4
410,677.78	78,084.93	11,957.51	6,334.94	507,055.16	5
485,123.16	54,559.23	----------	----------	539,682.39	6
550,013.71	133,285.89	43,145.58	8,621.88	735,067.06	7
352,359.02	13,014.99	----------	----------	365,374.01	8
209,633.69	43,813.56	4,823.82	10,953.13	269,224.20	9
258,805.94	79,974.36	9,440.10	----------	348,220.40	10
319,079.26	34,246.09	14,797.61	----------	368,122.96	11
199,077.81	16,497.39	----------	86,483.53	302,058.73	12
43,974.88	114,441.73	3,731.05	695.95	162,843.61	13
93,425.97	19,801.23	771.37	11,692.72	125,691.29	14
153,552.14	21,611.60	39,715.75	707.61	215,587.10	15
160,815.99	10,895.90	----------	----------	171,711.89	16
101,715.98	11,005.10	22,572.23	----------	135,293.31	17
83,393.11	15,049.94	4,599.79	----------	103,042.84	18
96,025.45	27,740.59	----------	----------	123,766.04	19
9,129.88	33,122.22	21,915.78	20,706.89	84,874.77	20
88,947.51	18,000.88	1,159.32	130.00	108,237.71	21
54,990.52	9,426.48	3,804.51	----------	68,221.51	22
36,308.82	5,331.85	154.90	----------	41,795.57	23
74,906.35	6,792.56	5,202.65	----------	86,901.56	24
55,896.15	6,887.36	----------	----------	62,783.51	25
23,759.40	18,087.81	8,851.56	----------	50,698.77	26
13,449.65	20,963.43	----------	----------	34,413.08	27
39,811.80	7,537.53	----------	680.57	48,029.90	28
41,151.17	5,966.63	----------	----------	47,117.80	29
34,115.11	6,377.46	----------	----------	40,492.57	30
47,312.58	6,129.69	1,651.14	----------	55,093.41	31
33,170.16	7,837.89	----------	----------	41,008.05	32
20,113.16	6,607.54	----------	----------	26,720.70	33
27,102.73	2,595.26	----------	----------	29,697.99	34
33,654.39	8,807.16	4,955.46	----------	47,417.01	35
27,149.91	9,398.70	----------	----------	36,548.61	36
28,894.94	6,015.07	----------	----------	34,910.01	37
14,567.99	2,055.44	----------	----------	16,623.43	38
34,418.54	5,176.40	3,518.49	----------	43,113.43	39
21,982.84	8,895.91	----------	----------	30,878.75	40
29,351.55	3,036.44	4,450.37	----------	36,838.36	41
33,312.84	4,721.61	1,431.31	----------	39,465.76	42
39,634.13	4,015.36	2,337.34	270.20	46,257.03	43
26,295.90	2,827.66	----------	----------	29,123.56	44
22,901.03	3,093.83	2,004.73	530.72	28,530.31	45
69.22	109.05	1,047.85	24.00	1,250.12	46
9,601.03	2,410.72	450.44	----------	12,462.19	47
31,410.19	2,445.00	----------	----------	33,855.19	48
22,771.17	7,125.80	2,960.22	12,452.38	45,959.57	49
27,493.20	7,851.56	----------	----------	35,344.76	50
21,102.84	3,475.40	----------	----------	24,578.24	51
7,694.27	17,700.00	----------	136.79	25,531.06	52
19,181.56	4,149.22	----------	----------	23,330.78	53
14,848.63	2,264.39	----------	----------	17,113.02	54
7,515.25	2,616.95	----------	----------	10,132.20	55

TABLE NO. 1—DATE OF INCORPORATION

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	1896	3,055
72	Osage	1871	1880	2,964
73	Winterset	1876	1885	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	1906	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

—POPULATION—COUNTY TAX RECEIPTS—Continued

County Tax Receipts					Number in order of population
General government	Independent divisions	Special assessment	Other receipts	Grand total taxes	
10,956.60	15,918.20	304.39		27,179.19	56
22,628.81	4,013.89	446.01		27,088.71	57
22,444.25			488.00	22,932.25	58
10,033.24	3,910.74	2,265.33	26.04	16,235.35	59
26,000.16	3,922.49	288.78		30,211.43	60
27,571.23	2,611.80			30,183.03	61
16,536.88	3,019.26	142.77		19,698.91	62
31,324.29	3,930.15	8,782.52	258.58	44,295.54	63
9,957.88	6,870.16	260.45		17,088.49	64
14,680.30	23,590.49		61.49	38,332.28	65
28,493.69	1,747.10			30,240.79	66
15,781.54	12,975.73			28,757.27	67
25,064.38		715.58		25,779.96	68
22,660.78				22,660.78	69
27,011.67	3,098.67		66.36	30,176.70	70
22,177.76	4,906.82	214.61	2,918.09	30,217.28	71
5,029.51	3,005.89	5,215.14	25,878.29	39,128.83	72
12,845.27	3,964.71	3,272.98	8,443.92	28,526.88	73
13,604.43	3,694.05	61.33	4,031.68	21,391.49	74
23,731.74	1,924.44	1,961.60	110.81	27,728.59	75
33,911.00	3,042.81			36,953.81	76
32,239.01	165.98	637.64	256.55	33,299.18	77
24,393.32		535.56		24,928.88	78
15,278.58	2,643.57	9,858.64		27,780.79	79
8,784.36	6,011.25	1,899.56	1,583.85	18,279.02	80
18,633.68	4,334.83	613.49		23,582.00	81
3,832.64	4,881.29			8,713.93	82
3,229.04	8,777.93			12,006.97	83
21,384.00	1,998.82			23,382.82	84
7,641.09	1,972.81	2,264.43		11,878.33	85
24,580.21	2,052.90			26,633.11	86
5,553.44	16,431.55	2,678.52	224.05	24,887.56	87
10,561.55	1,907.20	5,071.10	820.25	18,360.10	88
15,786.08	9,958.21			25,744.29	89
7,978.26	1,014.96			8,993.22	90
15,542.62				15,542.62	91
16,647.84	883.91			17,531.75	92
11,874.44	3,035.38			14,909.82	93
13,652.37				13,652.37	94
4,048.94	8,991.57	3,349.73	13,652.27	30,042.51	95
13,618.35	879.73		74.10	14,572.18	96
8,556.78	1,798.14		14.10	10,369.02	97
3,397.76	6,680.91			10,078.67	98
15,068.38				15,068.38	99
6,307.46	3,683.89	1,106.54		11,097.89	100
2,699.73	11,429.87			14,129.60	101
23,546.17	1,418.34			24,964.51	102
16,839.52	2,081.73	69.11		18,990.36	103
13,344.15	2,045.89	1,991.41	.25	17,381.70	104
2,309.86	5,948.57	588.62		8,847.05	105
3,271.69				3,271.69	106
14,085.61	1,148.90			15,234.51	107
2,252.78	475.29		68.00	2,796.07	108
2,166.69	13,961.30			16,127.99	109
1,323.52	8,877.02			10,200.54	110

TABLE NO. 2—

Number in order of population	Cities	Office Receipts					
		Franchise	Poll tax	Business licenses	Beer permits	Cigarette permits	Dog licenses
	Grand Total	$143,126.81	$69,150.96	$130,021.78	$476,774.11	$344,351.83	$24,923.49
1	Des Moines	58,095.49	----------	22,413.00	61,145.00	50,850.00	7,409.00
2	Sioux City	71,524.37	----------	7,426.50	43,150.00	25,175.00	3,057.00
3	Davenport	----------	----------	24,647.95	31,300.00	17,300.00	3,600.00
4	Cedar Rapids	1,550.00	----------	3,152.50	30,950.00	17,325.00	2,386.00
5	Waterloo	----------	25,545.00	3,890.50	14,750.00	20,125.00	1,678.25
6	Council Bluffs	7,000.00	3,820.00	2,450.08	24,914.98	7,750.00	1,046.00
7	Dubuque	550.00	----------	4,225.82	29,581.06	12,800.00	683.64
8	Ottumwa	1,576.30	----------	3,030.98	14,775.00	9,825.00	366.50
9	Burlington	1,200.00	----------	2,777.88	13,300.00	9,125.00	----------
10	Clinton	----------	----------	2,293.47	15,525.00	9,025.00	30.25
11	Mason City	----------	----------	3,910.50	13,585.00	10,375.00	333.00
12	Ft. Dodge	----------	2,754.00	2,298.50	10,375.00	10,100.00	315.00
13	Marshalltown	----------	----------	1,961.50	8,850.00	7,150.00	25.00
14	Muscatine	----------	----------	----------	5,710.00	4,300.00	55.60
15	Iowa City	----------	2,771.37	1,675.22	7,000.00	6,550.00	147.00
16	Keokuk	----------	----------	1,185.25	8,600.00	3,075.00	420.00
17	Ft. Madison	----------	----------	752.50	6,425.00	2,831.25	76.00
18	Boone	----------	1,880.50	1,138.63	3,650.00	2,775.00	49.00
19	Newton	----------	354.00	597.80	2,675.00	1,968.75	441.00
20	Ames	----------	----------	409.00	2,448.00	3,375.00	----------
21	Oskaloosa	----------	----------	1,498.00	4,250.00	3,187.50	----------
22	Creston	----------	----------	1,208.73	3,550.00	2,306.25	----------
23	Centerville	----------	1,158.00	934.50	1,848.00	1,818.75	123.00
24	Charles City	----------	1,715.00	1,133.27	2,000.00	2,868.75	26.25
25	Oelwein	----------	1,747.00	1,043.50	1,950.00	2,587.50	----------
26	Cedar Falls	----------	2,162.50	816.50	2,017.00	2,381.25	337.50
27	Webster City	----------	1,433.00	937.37	2,125.00	2,062.50	----------
28	Fairfield	----------	895.00	685.00	1,800.00	1,656.25	----------
29	Shenandoah	----------	814.00	308.35	1,100.00	1,462.50	237.50
30	Cherokee	----------	294.00	745.15	3,250.00	1,818.75	89.00
31	Perry	----------	624.00	661.04	3,345.00	2,100.00	17.25
32	Red Oak	----------	822.50	765.00	2,674.00	1,725.00	36.00
33	Atlantic	----------	----------	1,120.25	3,550.00	1,781.25	----------
34	Chariton	----------	336.00	496.00	1,650.00	1,331.25	44.50
35	Spencer	----------	----------	746.09	2,900.00	2,362.50	114.00
36	Clarinda	----------	1,151.50	296.13	1,360.00	1,293.75	44.00
37	Grinnell	----------	951.00	661.05	1,200.00	1,443.75	174.15
38	Estherville	----------	379.50	490.00	1,600.00	1,312.50	78.00
39	Washington	----------	----------	329.00	1,800.00	1,612.50	----------
40	Le Mars	329.18	699.00	361.00	2,900.00	2,250.00	106.00
41	Knoxville	----------	342.00	345.08	2,792.00	1,687.50	15.00
42	Carroll	----------	----------	548.00	1,779.00	2,400.00	----------
43	Decorah	----------	614.50	938.00	2,219.00	2,587.50	58.00
44	Albia	----------	736.00	710.00	1,850.00	1,237.50	4.00
45	Marion	----------	----------	460.00	1,500.00	600.00	56.00
46	West Des Moines	553.28	----------	334.61	1,200.00	975.00	----------
47	Glenwood	----------	32.00	163.95	600.00	600.00	10.00
48	Missouri Valley	----------	2.00	438.07	1,336.00	918.75	16.50
49	Storm Lake	----------	587.00	672.16	1,700.00	1,556.25	60.00
50	Iowa Falls	----------	1,130.00	460.00	1,500.00	1,557.25	26.00
51	Eagle Grove	----------	741.00	197.92	900.00	1,181.25	----------
52	Algona	----------	----------	674.16	1,400.00	1,575.00	214.00
53	Denison	----------	375.00	748.00	1,495.00	1,631.50	8.00
54	Mt. Pleasant	----------	118.00	190.45	400.00	1,256.25	----------
55	Independence	----------	663.00	536.00	852.00	1,668.75	----------

OFFICE RECEIPTS

Office Receipts									Number in order of population
Fines, fees and forfeitures	Departmental permits	Special assessments	Refuse disposal	Sale and rent of municipal property	Elections	Refunds	Other office receipts	Total office receipts	
$246,156.42	$109,421.00	$145,715.86	$18,923.93	$93,006.77	$5,538.98	$69,965.16	$290,733.90	$2,167,811.00	
77,803.70	33,808.31	7,449.12	----------	17,381.76	1,896.34	2,073.21	12,922.56	353,247.49	1
23,356.68	6,676.96	24,234.22	2,250.00	3,690.61	1,438.31	1,539.42	6,129.04	219,648.11	2
17,171.17	9,639.00	----------	----------	1,908.24	----------	----------	7,512.33	113,078.69	3
12,174.65	13,255.65	----------	----------	2,692.00	----------	----------	922.91	84,408.71	4
29,307.83	17,618.64	10,960.36	1,755.62	7,240.61	----------	1,529.11	824.93	135,225.85	5
6,461.99	1,812.01	----------	13,294.50	1,155.00	----------	148.56	40,491.40	110,344.52	6
11,194.29	6,387.79	----------	----------	623.58	----------	489.58	5,910.73	72,446.49	7
4,186.00	64.30	----------	----------	309.48	----------	5,820.58	446.38	40,400.52	8
4,290.72	2,046.15	3,095.30	----------	4,413.82	----------	4,130.00	----------	44,378.87	9
5,964.52	1.50	3,205.54	----------	852.10	----------	7,150.86	30.30	44,078.54	10
7,726.05	4,318.52	13,276.84	----------	----------	----------	6,687.00	512.54	60,724.45	11
7,050.72	1,604.50	83.82	1,019.50	320.00	----------	6,860.00	18,968.33	61,749.37	12
4,670.58	2,070.01	----------	----------	4,615.25	----------	2,704.66	1,156.09	33,203.09	13
732.10	----------	----------	----------	593.50	----------	----------	2,606.28	13,997.48	14
2,135.00	2,006.50	----------	----------	1,462.10	150.00	----------	2,313.86	26,211.05	15
233.83	102.50	8,894.28	----------	1,366.00	----------	1,691.27	9.10	25,577.23	16
330.50	257.50	----------	----------	94.00	760.78	1,878.57	489.09	13,895.19	17
717.37	503.10	1,249.25	118.80	123.77	----------	1,960.11	488.87	14,754.40	18
701.25	419.16	437.18	93.40	64.00	----------	----------	5,217.74	12,969.28	19
3,822.33	3,065.77	----------	----------	2,224.47	----------	----------	32,329.52	47,674.09	20
1,194.70	188.30	----------	3.90	126.26	----------	1.40	908.53	11,358.59	21
613.52	----------	----------	----------	----------	----------	----------	554.49	8,232.99	22
813.75	----------	----------	----------	125.00	----------	----------	268.61	7,089.61	23
502.10	387.00	662.48	----------	826.26	----------	----------	13.52	10,134.63	24
1,004.24	----------	----------	----------	175.00	----------	----------	935.98	9,443.22	25
1,823.55	633.17	2,285.42	----------	1,331.00	----------	182.42	3,500.85	17,471.16	26
1,078.31	424.75	----------	----------	680.00	----------	2,505.12	569.78	11,815.83	27
----------	----------	----------	----------	245.45	----------	142.38	232.58	5,656.66	28
978.05	261.75	----------	----------	2,273.00	----------	117.05	62.97	7,615.17	29
861.15	82.00	----------	----------	20.00	----------	38.98	511.25	7,710.28	30
202.85	----------	----------	----------	2,247.43	----------	3,555.61	80.08	12,832.76	31
83.55	----------	300.00	----------	302.53	----------	940.58	1,001.36	8,650.52	32
488.50	----------	----------	----------	1,332.00	----------	27.23	34.93	8,334.16	33
196.25	----------	----------	81.40	57.50	----------	----------	135.90	4,328.80	34
174.96	----------	642.62	----------	3,300.00	----------	12.00	861.57	6,801.98	36
200.50	79.00	----------	----------	1,523.53	486.88	----------	1,102.74	11,829.79	35
237.00	32.00	----------	----------	526.52	----------	2,879.00	170.00	8,274.47	37
116.00	21.00	3.46	----------	240.00	----------	----------	4,797.78	9,038.24	38
178.00	27.00	----------	----------	68.00	----------	907.58	1,459.10	6,381.18	39
488.75	----------	----------	----------	50.00	----------	----------	841.18	8,025.11	40
447.65	60.00	961.27	----------	15.00	----------	----------	690.64	7,356.14	41
500.29	----------	----------	----------	647.00	----------	174.98	41.60	6,090.87	42
321.85	225.66	421.79	----------	1,403.37	----------	1,647.46	300.00	10,737.13	43
189.00	----------	----------	----------	34.03	----------	22.70	2,565.80	7,349.03	44
2,585.60	328.50	----------	----------	510.75	----------	----------	2,279.63	8,320.48	45
476.88	100.00	2,863.70	----------	35.00	348.57	----------	3.02	6,890.06	46
50.00	----------	----------	----------	1,879.10	----------	----------	45.00	3,380.05	47
1,297.70	----------	----------	----------	----------	----------	----------	325.51	4,334.53	48
87.40	----------	6,067.08	----------	82.93	----------	896.01	1,706.40	13,415.23	49
376.45	----------	----------	----------	161.27	----------	----------	776.12	5,987.09	50
152.70	----------	----------	----------	96.00	----------	627.13	381.30	4,277.30	51
8.15	----------	----------	----------	----------	----------	----------	12,629.12	16,500.43	52
30.00	----------	----------	83.99	3.00	----------	274.29	13.03	4,661.81	53
180.80	----------	----------	----------	1,387.08	----------	5.90	45.32	3,583.80	54
10.00	2.00	----------	----------	150.00	----------	1,295.60	20,610.40	25,787.75	55

TABLE NO. 2—

Number in order of population	Cities	Office Receipts					
		Franchise	Poll tax	Business licenses	Beer permits	Cigarette permits	Dog licenses
56	Waverly		997.50	165.00	1,500.00	1,125.00	16.50
57	Maquoketa		270.00	456.50	2,573.00	1,781.25	
58	Anamosa		865.20	30.00	925.00	881.25	114.00
59	Indianola		272.50	103.00	606.00	825.00	
60	Hampton		369.00	432.10	2,125.00	1,350.00	
61	Jefferson			422.00	2,000.00	1,462.50	
62	Manchester		320.00	393.00	975.00	1,725.00	14.00
63	Pella	300.00	560.00	154.40	600.00	881.25	3.00
64	Vinton		227.50	201.00	775.00	1,125.00	135.00
65	Sheldon			3,540.25			
66	Belle Plaine			397.35	1,698.00	1,406.25	
67	Eldora			278.50	957.00	1,031.25	
68	Harlan			221.23	1,400.00	1,500.00	18.00
69	Nevada		198.00	188.50	925.00	1,125.00	
70	Clear Lake		320.00	323.00	2,275.00	2,081.25	35.00
71	Cresco		471.00	379.00	2,210.00	1,406.25	
72	Osage			111.00	1,250.00	975.00	
73	Winterset		258.04	366.54	1,400.00	1,443.75	
74	Emmetsburg		58.00	429.00	1,400.00	1,293.75	10.00
75	Osceola		5.00	300.00	1,375.00	1,237.50	
76	Sac City			414.50	1,150.00	1,350.00	
77	Bettendorf			405.00	696.00	600.00	116.00
78	Tama		282.00	70.00	1,800.00	1,181.25	
79	Clarion		555.20	270.00	875.00	918.75	38.00
80	Onawa			357.01	1,430.00	675.00	
81	Waukon		384.00	255.50	2,275.00	1,331.25	
82	Hawarden			80.00	800.00	787.50	
83	New Hampton		111.00	313.00	1,200.00	1,406.25	
84	Sigourney		303.00	119.50	1,015.00	750.00	
85	Monticello		474.00	161.00	1,025.07	1,031.25	76.00
86	Audubon		225.00	110.00	1,327.00	956.25	
87	Humboldt		267.50	507.00	765.00	993.75	
88	Bloomfield	448.19		152.50	850.00	450.00	
89	Rock Rapids		390.00	181.00	1,470.00	1,087.50	
90	Colfax		93.00	187.00	500.00	450.00	68.10
91	Ida Grove		2.00	142.50	640.00	675.00	34.00
92	Marengo		823.05	394.50	1,210.00	825.00	93.00
93	Tipton		451.35	215.00	600.00	768.75	
94	Rockwell City		227.50	51.00	425.00	806.25	79.00
95	Bedford			40.50	609.00	375.00	7.00
96	Madrid		318.00	86.50	793.00	450.00	
97	West Union			220.00	1,000.00	993.75	
98	Dyersville		367.25	28.00	1,025.00	825.00	
99	De Witt		237.00	224.00	2,425.00	1,218.75	14.00
100	Villisca			360.00	500.00	543.75	
101	Corning		366.00	549.33	600.00	1,050.00	11.00
102	Forest City		312.00	767.45	1,200.00	656.25	
103	Lake City			164.00	1,218.00	731.25	
104	Leon			360.31	531.00	693.75	17.00
105	Hamburg		3.00	207.00	600.00	600.00	12.00
106	Mystic		120.00	176.91	500.00	225.00	
107	Toledo			50.00	400.00	450.00	
108	Eldon			117.25	550.00	300.00	
109	Stuart			270.00	400.00	618.75	
110	Seymour			233.04	300.00	325.58	

OFFICE RECEIPTS—Continued

Office Receipts									Number in order of population
Fines, fees and forfeitures	Departmental permits	Special assessments	Refuse disposal	Sale and rent of municipal property	Elections	Refunds	Other office receipts	Total office receipts	
324.05	----------	----------	----------	540.55	157.10	13.37	632.30	5,471.37	56
126.50	----------	60.00	----------	62.00	175.23	2,005.00	134.26	7,643.74	57
25.00	18.00	----------	1.00	230.00	----------	1.52	36.90	3,127.87	58
79.75	----------	----------	----------	190.00	----------	10.94	169.69	2,256.88	59
285.75	121.00	----------	----------	81.67	----------	276.12	1.43	5,042.07	60
27.00	95.50	5,563.23	----------	106.64	----------	1,389.12	794.00	11,859.99	61
412.50	----------	----------	----------	127.29	----------	3.00	155.00	4,124.79	62
90.00	----------	3,435.36	----------	187.50	----------	494.40	65.64	6,771.55	63
125.00	----------	----------	----------	125.00	----------	28.52	1,019.37	3,761.39	64
104.25	----------	----------	104.50	3,086.31	----------	8.75	21,023.75	27,867.81	65
517.49	----------	----------	----------	5.00	----------	576.28	39.96	4,640.33	66
442.95	----------	----------	----------	----------	----------	----------	96.20	2,805.90	67
3.00	73.50	----------	----------	130.45	----------	----------	50.25	3,396.43	68
98.00	----------	----------	----------	228.48	----------	----------	3,033.95	5,796.93	69
289.65	152.50	----------	14.50	125.00	----------	----------	----------	5,615.90	70
272.47	----------	----------	----------	51.10	----------	105.03	2,142.97	7,037.82	71
217.05	39.00	----------	----------	----------	----------	----------	27.15	2,619.20	72
141.90	----------	----------	----------	612.50	----------	5.37	205.28	4,433.38	73
59.50	----------	2,363.62	----------	1,565.00	----------	----------	141.68	7,320.55	74
1,137.48	----------	----------	----------	50.00	----------	----------	777.00	4,881.98	75
----------	----------	1,486.85	----------	461.84	----------	----------	1,407.97	6,271.16	76
656.50	42.00	----------	30.00	38.00	----------	135.77	100.00	2,819.27	77
229.40	35.00	----------	9.00	15.00	----------	----------	65.00	3,686.65	78
10.00	37.50	----------	----------	138.50	----------	----------	186.92	3,029.87	79
180.80	18.00	----------	----------	200.00	----------	----------	467.83	3,328.64	80
77.00	----------	----------	----------	141.40	----------	1,199.00	161.91	5,825.06	81
58.00	----------	----------	----------	284.00	----------	845.66	28.75	2,883.91	82
1.00	38.00	215.00	----------	12.50	----------	24.94	52.00	3,373.69	83
21.00	91.00	----------	----------	1,198.99	----------	2.69	12.86	3,514.04	84
40.57	6.00	----------	----------	393.72	----------	21.54	65.00	3,294.15	85
91.35	100.00	574.52	----------	1,688.67	----------	20.45	45.95	5,139.19	86
56.80	----------	7,079.67	----------	120.00	----------	427.00	880.09	11,096.81	87
17.00	----------	----------	----------	100.00	----------	----------	----------	2,017.69	88
----------	----------	21.50	----------	695.00	----------	1.00	128.28	3,974.28	89
212.75	----------	----------	----------	99.21	----------	106.64	.31	1,717.01	90
----------	----------	3,233.44	----------	733.53	----------	31.60	1.50	5,493.57	91
216.30	26.00	----------	13.80	65.00	----------	82.80	299.25	4,048.70	92
----------	13.00	----------	----------	270.00	----------	95.52	1,050.48	3,464.10	93
33.50	----------	----------	----------	----------	----------	----------	439.58	2,061.83	94
25.00	----------	----------	----------	100.00	----------	520.00	13.89	1,690.39	95
25.00	----------	----------	----------	5.00	----------	----------	70.00	1,747.50	96
----------	----------	----------	----------	221.77	----------	4.20	86.82	2,526.54	97
40.00	----------	----------	----------	1,237.80	----------	----------	217.60	3,740.65	98
148.60	----------	----------	----------	----------	----------	----------	60.82	4,328.17	99
121.75	----------	----------	----------	200.00	----------	----------	148.63	1,874.13	100
74.15	3.00	----------	----------	132.70	----------	185.72	9,760.69	12,732.59	101
36.00	----------	34,488.94	----------	2,008.82	----------	12.30	42,325.73	81,807.49	102
18.00	----------	----------	----------	81.25	----------	----------	1,540.00	3,752.50	103
134.73	----------	----------	50.02	293.00	125.77	136.21	50.75	2,392.74	104
571.45	----------	----------	----------	140.58	----------	100.06	43.00	2,277.09	105
32.50	----------	----------	----------	11.00	----------	----------	----------	1,065.41	106
20.85	2.00	----------	----------	1,261.49	----------	71.03	391.61	2,646.98	107
----------	----------	----------	----------	159.21	----------	107.26	182.14	1,415.86	108
246.15	----------	----------	----------	----------	----------	----------	163.67	1,698.57	109
----------	----------	----------	----------	10.00	----------	----------	----------	868.62	110

TABLE NO. 3—STREET DEPARTMENT RECEIPTS

Number in order of population	Cities	Street Department Receipts				
		Street openings	Sprinkling, oiling, snow removal, weed cutting	Sewers	Miscellaneous receipts	Total—street department receipts
	Grand Total	$12,332.81	$56,405.88	$365,807.43	$672,187.21	$1,006,733.33
1	Des Moines	4,236.31	----------	2,879.71	120,174.80	127,290.84
2	Sioux City	1,795.00	3,479.76	826.87	26,242.78	32,344.41
3	Davenport	----------	3,855.80	----------	10,721.64	14,577.44
4	Cedar Rapids	213.00	4,176.35	64,084.01	19,222.99	87,696.35
5	Waterloo	----------	15,059.82	565.18	260,790.30	275,915.30
6	Council Bluffs	457.55	----------	----------	2,331.00	2,818.55
7	Dubuque	----------	----------	----------	4,023.16	4,023.16
8	Ottumwa	----------	10.00	----------	56,953.06	56,963.06
9	Burlington	----------	----------	----------	----------	----------
10	Clinton	----------	2,989.45	----------	----------	2,989.45
11	Mason City	----------	7.00	----------	1,679.06	1,686.06
12	Ft. Dodge	334.58	----------	32,302.28	2,595.00	35,421.86
13	Marshalltown	----------	----------	42.18	338.34	380.52
14	Muscatine	----------	----------	194.28	1,190.33	1,384.61
15	Iowa City	----------	73.40	87.81	3,442.36	3,603.57
16	Keokuk	706.90	----------	416.75	----------	1,123.65
17	Ft. Madison	----------	----------	116.08	----------	116.08
18	Boone	----------	140.75	----------	----------	140.75
19	Newton	----------	60.68	51.68	248.65	361.01
20	Ames	----------	----------	----------	----------	----------
21	Oskaloosa	1,583.67	7.80	672.14	1,229.40	3,493.01
22	Creston	----------	36.25	81.66	----------	117.91
23	Centerville	----------	----------	60.00	900.00	960.00
24	Charles City	----------	101.39	----------	50.00	151.39
25	Oelwein	----------	73.30	----------	60.67	133.92
26	Cedar Falls	226.00	----------	----------	1,830.50	2,156.50
27	Webster City	183.66	81.00	50,400.00	1,102.47	51,837.13
28	Fairfield	----------	5.25	907.59	900.00	1,812.84
29	Shenandoah	279.50	52.00	----------	1,572.01	1,903.51
30	Cherokee	----------	----------	61.00	385.00	446.00
31	Perry	579.60	----------	----------	4,642.86	5,227.46
32	Red Oak	----------	6,133.65	----------	----------	6,133.65
33	Atlantic	----------	7.50	----------	23.75	31.25
34	Chariton	----------	----------	----------	1,497.13	1,497.13
35	Spencer	----------	----------	138.81	318.35	457.16
36	Clarinda	----------	----------	----------	1,177.54	1,177.54
37	Grinnell	----------	18.50	----------	----------	18.50
38	Estherville	----------	2,445.67	695.19	144.89	3,285.75
39	Washington	----------	----------	899.64	400.79	1,300.43
40	Le Mars	----------	----------	----------	400.00	400.00
41	Knoxville	----------	----------	----------	----------	----------
42	Carroll	25.00	----------	13.26	3,518.31	3,556.57
43	Decorah	----------	2,479.37	----------	----------	2,479.37
44	Albia	----------	16.60	----------	14.00	30.60
45	Marion	35.91	----------	29.94	1,961.10	2,026.95
46	West Des Moines	43.00	2.50	----------	3.00	48.50
47	Glenwood	----------	----------	105.00	343.00	448.00
48	Missouri Valley	----------	----------	----------	546.00	546.00
49	Storm Lake	----------	46.50	4,508.91	----------	4,555.41
50	Iowa Falls	----------	----------	----------	----------	----------
51	Eagle Grove	----------	----------	----------	3,308.35	3,308.35
52	Algona	----------	----------	4,336.12	----------	4,336.12
53	Denison	----------	----------	----------	----------	----------
54	Mt. Pleasant	139.82	18.50	----------	78.26	236.58
55	Independence	----------	2.50	----------	20,626.13	20,628.63

TABLE NO. 3—STREET DEPARTMENT RECEIPTS—Continued

Number in order of population	Cities	Street Department Receipts				
		Street opening	Sprinkling, oiling, snow removal, weed cutting	Sewers	Miscellaneous receipts	Total—street department receipts
56	Waverly			3,153.56		3,153.56
57	Maquoketa		3,175.96	29.75		3,205.71
58	Anamosa			73,855.51	315.70	74,171.21
59	Indianola			95.42	.80	96.22
60	Hampton			39.50		39.50
61	Jefferson					
62	Manchester		837.53		1,271.75	2,109.28
63	Pella		258.50		1,480.00	1,738.50
64	Vinton		3,178.76	1,538.29		4,717.05
65	Sheldon					
66	Belle Plaine			4,047.88		4,047.88
67	Eldora		10.60	730.00	5,788.85	6,529.45
68	Harlan				69.22	69.22
69	Nevada		4.00	148.62		152.62
70	Clear Lake		351.91	38.54	69.54	459.99
71	Cresco				130.00	130.00
72	Osage					
73	Winterset					
74	Emmetsburg		7.95	8,811.22		8,819.17
75	Osceola					
76	Sac City		17.46			17.46
77	Bettendorf		35.00		4,660.70	4,695.70
78	Tama					
79	Clarion		90.50	1.00		91.50
80	Onawa				5.00	5.00
81	Waukon		669.14	382.44	79.15	1,130.73
82	Hawarden			3.00		3.00
83	New Hampton					
84	Sigourney			6.00		6.00
85	Monticello					
86	Audubon				552.50	552.50
87	Humboldt		61.25	4,519.31		4,580.56
88	Bloomfield				2.43	2.43
89	Rock Rapids					
90	Colfax					
91	Ida Grove	114.50	676.00		59.80	850.30
92	Marengo					
93	Tipton		3,721.44		46.94	3,768.38
94	Rockwell City			400.00		400.00
95	Bedford					
96	Madrid					
97	West Union					
98	Dyersville					
99	De Witt		1,928.29	42.02		1,970.31
100	Villisca		1.00		505.22	506.22
101	Corning				189.54	189.54
102	Forest City			46.90		46.90
103	Lake City				118.81	118.81
104	Leon			3,432.38		3,432.38
105	Hamburg				5.54	5.54
106	Mystic					
107	Toledo					
108	Eldon					
109	Stuart	978.79			82.00	1,060.79
110	Seymour				16.79	16.79

TABLE NO. 4—CITIES—

Number in order of population	Cities	Water Works Receipts			
		Rentals	Sales	Miscellaneous	Total—Water Works
	Grand Total	$3,531,738.83	$ 85,066.80	$ 224,842.73	$3,841,618.36
1	Des Moines				
2	Sioux City	335,934.71	8,973.91	6,826.97	351,735.59
3	Davenport				
4	Cedar Rapids	323,051.87			323,051.87
5	Waterloo	204,092.65	20,827.96	5,911.35	230,831.96
6	Council Bluffs	221,721.78	881.25	8,357.31	230,960.34
7	Dubuque	249,438.15		74,732.50	324,170.65
8	Ottumwa	175,689.07		10,906.28	186,595.35
9	Burlington				
10	Clinton				
11	Mason City	125,253.39	24,615.98	1,917.38	151,786.75
12	Ft. Dodge	91,743.20	1,181.51	22,342.28	115,266.99
13	Marshalltown	112,080.52		9,392.10	121,472.62
14	Muscatine	75,960.55	2,040.00	3,178.52	81,179.07
15	Iowa City				
16	Keokuk	91,563.75	896.63	37,399.50	129,859.88
17	Ft. Madison				
18	Boone	80,648.02		1,627.00	82,275.02
19	Newton	50,583.54		7,449.81	58,033.35
20	Ames	79,670.25		1,427.75	81,098.00
21	Oskaloosa	55,893.57	220.00	6,890.28	63,003.85
22	Creston	46,634.59	1,382.08	180.00	48,196.67
23	Centerville				
24	Charles City	31,813.24		526.42	32,339.66
25	Oelwein	26,638.98	404.58	5.00	27,048.56
26	Cedar Falls	42,171.87	3,922.13	931.04	47,025.04
27	Webster City	27,108.94	67.77	72.44	27,249.15
28	Fairfield	36,965.91	1,276.13	523.95	38,765.99
29	Shenandoah	33,366.01	31.92	530.85	33,928.78
30	Cherokee	20,217.84	397.85	12.12	20,627.81
31	Perry	31,136.25		392.57	31,528.82
32	Red Oak	21,362.32	794.56	97.50	22,254.38
33	Atlantic	25,484.56		360.36	25,844.92
34	Chariton	22,180.83	174.36	455.16	22,810.35
35	Spencer	20,224.99			20,224.99
36	Clarinda	24,327.72			24,327.72
37	Grinnell	30,095.80	418.16	595.12	31,109.08
38	Estherville	18,620.48	2,905.07	1,192.51	22,718.06
39	Washington	20,566.28	3,320.24	181.40	24,067.92
40	Le Mars				
41	Knoxville	36,899.26	1,073.24	12.00	37,984.50
42	Carroll	27,654.65	10.19	63.84	27,728.68
43	Decorah	15,136.10		172.10	15,308.20
44	Albia	14,705.44	366.79	2,648.67	17,720.90
45	Marion				
46	West Des Moines	15,262.76	153.17	347.93	15,763.86
47	Glenwood	8,942.80		1,520.20	10,463.00
48	Missouri Valley	14,154.19	53.31	392.83	14,600.33
49	Storm Lake	36,976.58	204.05	809.70	37,990.33
50	Iowa Falls	14,483.98	62.40		14,546.38
51	Eagle Grove	12,355.85	875.60	1,320.26	14,551.71
52	Algona	19,314.88	793.97	1,628.91	21,737.76
53	Denison	17,326.11	45.00	313.29	17,684.40
54	Mt. Pleasant	16,220.67	175.75	319.86	16,716.28
55	Independence	11,441.95		101.43	11,543.38

MUNICIPAL INDUSTRY RECEIPTS

Electric Light Works Receipts				Gas Works	Heating Plant	Library	Number in order of population
Rentals	Sales	Miscellaneous	Total—Light Works	Total—Gas Works	Total—Heating Plant	Total—Library Fines and Fees	
$2,712,591.90	$ 43,208.00	$ 337,049.99	$3,092,849.89	$166,398.40	$45,608.89	$103,032.63	
						8,838.05	1
						3,205.62	2
						3,314.84	3
						2,529.28	4
						1,503.00	5
						1,702.49	6
						1,948.73	7
						38,565.78	8
						798.12	9
						1,621.16	10
						2,216.70	11
						804.66	12
						3,857.43	13
379,192.14		296,888.51	676,080.65			675.64	14
						569.80	15
						2,237.50	16
						538.35	17
						301.57	18
				49,775.53			19
304,182.51		2,060.23	306,242.74				20
						422.91	21
						617.94	22
						542.61	23
						449.91	24
						295.71	25
183,091.40	12,329.16	490.75	195,911.31	67,482.42		369.60	26
137,693.19	3,978.09	887.40	142,558.68	26,378.41			27
							28
						505.06	29
						243.32	30
						276.57	31
						425.77	32
109,108.68		2,606.99	111,715.67			110.09	33
						381.57	34
169,801.40		4,800.00	174,601.40		20,982.50	398.04	35
						187.19	36
						2,051.09	37
97,179.97	930.78		98,110.75	12,463.04		79.78	38
						49.75	39
							40
						175.52	41
						260.05	42
						1,324.45	43
						162.70	44
						148.12	45
							46
						10.00	47
						193.60	48
						437.77	49
						1,520.00	50
						184.21	51
106,631.07	9,991.08	2,000.00	118,622.15			371.72	52
78,282.75	248.64	1,343.42	79,874.81			730.59	53
83,630.03	903.96	1,623.51	86,157.50			552.00	54
74,036.00		417.93	74,453.93				55

TABLE NO. 4—CITIES—

Number in order of population	Cities	Water Works Receipts			
		Rentals	Sales	Miscellaneous	Total—Water Works
56	Waverly	17,315.91	717.40	646.54	18,679.85
57	Maquoketa	12,551.95	38.55	53.38	12,643.88
58	Anamosa	8,829.93		37.08	8,867.01
59	Indianola	14,397.25		117.50	14,514.75
60	Hampton	14,871.82	152.50	295.84	15,320.16
61	Jefferson	16,627.22	11.85	62.90	16,701.97
62	Manchester	11,161.07		394.32	11,555.39
63	Pella	14,541.21	1,463.48	275.44	16,280.13
64	Vinton	15,757.12		53.16	15,810.28
65	Shelgon	19,694.85			19,694.85
66	Belle Plaine	9,409.76		11.20	9,420.96
67	Eldora	11,537.62			11,537.62
68	Harlan	15,482.97	345.37	623.45	16,451.79
69	Nevada	13,802.97			13,802.97
70	Clear Lake	15,057.50	459.00	2,151.78	17,668.28
71	Cresco	11,593.68	327.25	274.81	12,195.74
72	Osage	10,179.61			10,179.61
73	Winterset	7,645.08		643.94	8,289.02
74	Emmetsburg	9,441.85		366.71	9,808.56
75	Osceola	13,075.82			13,075.82
76	Sac City	10,765.38	49.50	457.27	11,272.15
77	Bettendorf				
78	Tama	6,391.37			6,391.37
79	Clarion	12,664.52	105.21	181.50	12,951.23
80	Onawa	8,518.77	196.21	511.44	9,226.42
81	Waukon	8,962.20	634.04	27.59	9,623.83
82	Hawarden	6,225.80	16.75	127.54	6,370.09
83	New Hampton	8,853.28		236.54	9,089.82
84	Sigourney	7,710.56		123.47	7,834.03
85	Monticello	8,311.97	55.15	18.00	8,385.12
86	Audubon	11,528.00			11,528.00
87	Humboldt	9,866.87	471.84	134.78	10,473.49
88	Bloomfield	7,739.35		1,771.58	9,510.93
89	Rock Rapids	8,989.27			8,989.27
90	Colfax	5,181.88			5,181.88
91	Ida Grove	7,800.83			7,800.83
92	Marengo	7,101.14		129.53	7,230.67
93	Tipton	9,981.35		88.50	10,069.85
94	Rockwell City	11,268.88			11,268.88
95	Bedford	8,381.21	106.00	96.00	8,583.21
96	Madrid	5,036.21			5,036.21
97	West Union	7,042.39	5.55	65.02	7,112.96
98	Dyersville	4,637.86			4,637.86
99	De Witt	7,756.35		19.55	7,775.90
100	Villisca	6,829.27	180.77	31.50	7,041.54
101	Corning	10,463.39		222.17	10,685.56
102	Forest City	9,045.36	277.50	230.00	9,552.86
103	Lake City	6,215.04	195.50	10.00	6,420.54
104	Leon	10,349.16	232.05	96.21	10,677.42
105	Hamburg	5,031.35			5,031.35
106	Mystic				
107	Toledo	6,466.37		32.00	6,498.37
108	Eldon	3,518.22	449.77	82.00	4,049.99
109	Stuart	4,779.22			4,779.22
110	Seymour	2,233.97		76.00	2,309.97

MUNICIPAL INDUSTRY RECEIPTS—Continued

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	Number in order of population
91,696.97	745.98	501.66	92,944.61			2.85	56
58,455.48	180.10	2,731.27	61,366.85			275.73	57
							58
60,059.51		993.41	61,052.92		1,400.41		59
						675.00	60
						90.67	61
							62
70,911.57	1,515.48	1,719.11	74,146.16			222.94	63
55,148.31		893.59	56,041.90			104.39	64
						3,361.14	65
							66
						2,017.73	67
81,037.82	4,021.13	1,557.61	86,616.56			509.50	68
							69
						167.16	70
						240.41	71
						640.58	72
60,502.06		1,512.03	62,014.09			260.49	73
				7,527.70		115.12	74
							75
						220.75	76
							77
						246.50	78
						229.67	79
64,351.33	373.95	3,579.15	68,304.43	2,771.30		1,682.83	80
						106.79	81
39,285.80	6,504.88	1,007.01	46,797.69			65.85	82
48,597.99		123.92	48,721.91		5,536.96	145.85	83
						36.57	84
						89.46	85
						265.68	86
						129.74	87
49,178.19			49,178.19		57.06		88
66,439.40			66,439.40		17,631.96	21.50	89
							90
							91
						140.75	92
43,150.97		533.00	43,683.97			575.62	93
						114.38	94
						244.63	95
						4.10	96
						251.33	97
							98
							99
45,544.06	1,381.16	2,006.33	48,931.55			194.97	100
55,205.52		4,838.25	60,043.77				101
33,180.94		362.50	33,543.44			373.83	102
						122.85	103
							104
						378.91	105
							106
							107
25,514.33	103.61	348.67	25,966.61				108
24,968.84			24,968.84				109
16,533.67		1,223.74	17,757.41				110

TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—Markets and Public		
		Rentals	Sales	Miscellaneous
	Grand Total	$ 25,225.97	$ 6,615.97	$ 8,988.45
1	Des Moines	19,324.13		
2	Sioux City		2,400.00	1,743.50
3	Davenport			
4	Cedar Rapids			1,460.00
5	Waterloo			
6	Council Bluffs			
7	Dubuque	574.60		
8	Ottumwa			
9	Burlington			178.05
10	Clinton			
11	Mason City			166.00
12	Ft. Dodge			84.00
13	Marshalltown			
14	Muscatine			3,623.85
15	Iowa City			771.75
16	Keokuk		2,336.02	
17	Ft. Madison			
18	Boone			
19	Newton			
20	Ames			
21	Oskaloosa			
22	Creston			
23	Centerville			758.80
24	Charles City			
25	Oelwein			
26	Cedar Falls			
27	Webster City	1,764.15		
28	Fairfield			
29	Shenandoah			
30	Cherokee			
31	Perry			
32	Red Oak			
33	Atlantic			
34	Chariton			
35	Spencer	1,594.00		
36	Clarinda			202.50
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	200.50		
55	Independence			

MUNICIPAL INDUSTRY RECEIPTS—Continued

Scales		Receipts—Parks and Bathing Beaches				Number in order of population
Total—markets and public scales	Receipts—bridges, docks, wharves, and landings	Rentals	Sales	Miscellaneous	Total—parks and bathing beaches	
$ 40,830.39	$ 46,377.32	$ 85,619.41	$ 13,764.37	$ 107,007.14	$ 206,390.92	
19,324.13		3,298.50		39,904.54	43,203.04	1
4,143.50		7,432.29	3,355.85	2,002.43	12,790.57	2
	36,473.24	23,739.88	5,682.01	7,899.42	37,321.31	3
1,460.00				13,680.05	13,680.05	4
	2,585.76	11,437.99		159.40	11,597.39	5
		7,799.07	183.13	180.10	8,162.30	6
574.60	2,736.47			5,483.56	5,483.56	7
				2,539.42	2,539.42	8
178.05	1,530.25					9
		2,957.88	167.35	1,271.77	4,397.00	10
166.00						11
84.00						12
				4,883.75	4,883.75	13
3,623.85	3,051.60	74.97		3.00	77.97	14
771.75						15
2,336.02		165.50			165.50	16
						17
		2,099.88		2,649.61	4,749.49	18
				1,878.00	1,878.00	19
						20
		96.98	1,622.27	220.54	1,939.79	21
		415.62	165.05	109.90	690.57	22
758.80				2,832.74	2,832.74	23
				500.00	500.00	24
						25
				5,272.37	5,272.37	26
1,764.15		1,876.91	15.33		1,892.24	27
						28
						29
		954.65			954.65	30
		226.58			226.58	31
		3,034.70		170.00	3,204.70	32
		1,778.76			1,778.76	33
						34
1,594.00		2,451.92		637.18	3,089.10	35
202.50		328.14		.98	329.12	36
		900.00		188.97	1,088.97	37
		740.65	12.25		752.90	38
				3,182.13	3,182.13	39
				4,464.21	4,464.21	40
			1,862.91		1,862.91	41
						42
		1,148.03		747.00	1,895.03	43
						44
						45
						46
						47
				147.62	147.62	48
				92.75	92.75	49
		839.68			839.68	50
		67.00		1,779.12	1,846.12	51
		1,359.59			1,359.59	52
				400.00	400.00	53
200.50		69.00	391.00		460.00	54
						55

TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—Markets and Public		
		Rentals	Sales	Miscellaneous
56	Waverly			
57	Maquoketa	813.40		
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		1,879.95	
82	Hawarden			
83	New Hampton			
84	Sigourney			
85	Monticello			
86	Audubon			
87	Humboldt			
88	Bloomfield	942.19		
89	Rock Rapids			
90	Colfax			
91	Ida Grove			
92	Marengo			
93	Tipton			
94	Rockwell City			
95	Bedford			
96	Madrid			
97	West Union			
98	Dyersville	13.00		
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			

MUNICIPAL INDUSTRY RECEIPTS—Continued

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	Number in order of population
		2,180.13			2,180.13	56
813.40						57
						58
				1,096.62	1,096.62	59
		745.27			745.27	60
		1,463.51			1,463.51	61
						62
		1,396.58	300.00		1,696.58	63
		125.00		346.04	471.04	64
		2,009.25			2,009.25	65
						66
				56.07	56.07	67
						68
						69
				516.70	516.70	70
						71
						72
			7.22	9.00	16.22	73
						74
						75
		323.55		1,469.25	1,792.80	76
				40.00	40.00	77
						78
				56.10	56.10	79
						80
1,879.95				30.00	30.00	81
						82
		1,744.01			1,744.01	83
						84
		125.00			125.00	85
						86
		24.00			24.00	87
942.19						88
		63.25			63.25	89
						90
						91
						92
						93
				104.30	104.30	94
						95
		7.48			7.48	96
						97
13.00						98
						99
						100
						101
		118.21			118.21	102
						103
				2.50	2.50	104
						105
						106
						107
						108
						109
						110

TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts— Rentals	Receipts— Sales
	Grand Total	$ 11,141.21	$ 50,190.36
1	Des Moines		6,597.09
2	Sioux City		3,295.05
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	409.00	1,620.50
15	Iowa City		3,634.25
16	Keokuk		1,465.65
17	Ft. Madison		370.35
18	Boone		615.75
19	Newton		
20	Ames		3,717.27
21	Oskaloosa		
22	Creston		513.00
23	Centerville		
24	Charles City		
25	Oelwein		2,655.57
26	Cedar Falls		1,914.18
27	Webster City	1,742.94	1,270.00
28	Fairfield		
29	Shenandoah		640.50
30	Cherokee		475.00
31	Perry	1,243.70	948.00
32	Red Oak	2,055.30	1,244.85
33	Atlantic		
34	Chariton	744.75	1,077.76
35	Spencer		1,180.00
36	Clarinda		562.80
37	Grinnell		1,412.35
38	Estherville		
39	Washington		40.00
40	Le Mars		
41	Knoxville		631.50
42	Carroll		195.90
43	Decorah		
44	Albia		965.00
45	Marion		
46	West Des Moines		
47	Glenwood		
48	Missouri Valley		
49	Storm Lake		
50	Iowa Falls		
51	Eagle Grove		614.05
52	Algona		
53	Denison		
54	Mt. Pleasant		529.40
55	Independence		

MUNICIPAL INDUSTRY RECEIPTS—Continued

Cemeteries						
Miscellaneous	Total—cemeteries	Total—cemetery perpetual care	Total—hospitals	Total—miscellaneous	Total—all municipal industry receipts	Number in order of population
$ 91,565.03	$ 152,896.60	$ 89,924.54	$ 331,418.09	$ 446,939.88	$ 8,564,285.91	
26,852.88	33,449.97	17,569.39	----------	25,354.62	147,739.20	1
3,110.47	6,405.52	----------	----------	----------	378,280.80	2
----------	----------	----------	----------	34,472.35	111,581.74	3
----------	----------	----------	----------	26,909.55	367,630.75	4
----------	----------	----------	----------	----------	246,518.11	5
----------	----------	----------	----------	988.36	241,813.49	6
----------	----------	----------	----------	----------	334,914.01	7
----------	----------	----------	----------	20,500.20	248,200.75	8
----------	----------	----------	----------	127,940.86	130,447.28	9
----------	----------	----------	----------	----------	6,018.16	10
----------	----------	----------	----------	----------	154,169.45	11
----------	----------	----------	----------	----------	116,155.65	12
----------	----------	----------	----------	----------	130,213.80	13
9,704.16	11,733.66	8,412.12	----------	411.51	785,246.07	14
----------	3,634.25	4,834.40	----------	48,848.20	58,658.40	15
3,823.52	5,289.17	4,635.00	----------	----------	144,523.07	16
1,579.50	1,949.85	862.50	----------	48.93	3,399.63	17
4,134.04	4,749.79	9,025.00	----------	1,525.50	102,626.37	18
3,106.42	3,106.42	3,729.69	39,264.29	9,539.56	165,326.84	19
611.60	4,328.87	----------	43,125.38	----------	434,794.99	20
----------	----------	----------	----------	----------	65,366.55	21
1,736.02	2,249.02	1,135.50	----------	----------	52,889.70	22
----------	----------	----------	----------	----------	4,134.15	23
----------	----------	----------	56,796.83	855.00	90,941.40	24
----------	2,655.57	949.37	----------	----------	30,949.21	25
1,504.42	3,418.60	1,740.01	38,716.71	389.25	360,325.31	26
1,529.24	4,542.18	1,880.00	----------	2,505.00	208,769.81	27
----------	----------	----------	----------	4,545.25	43,311.24	28
1,986.36	2,626.86	863.50	----------	----------	37,924.20	29
1,166.52	1,641.52	506.70	----------	334.59	24,308.59	30
5,530.82	7,722.52	----------	----------	----------	39,754.49	31
1,794.19	5,094.34	3,620.97	----------	6.30	34,606.46	32
----------	----------	----------	----------	1,146.00	140,595.44	33
1,375.09	3,197.60	1,057.74	----------	10,656.12	38,103.38	34
2,801.48	3,981.48	8,338.28	37,067.81	----------	270,277.60	35
3,058.86	3,621.66	793.20	49,321.91	----------	78,783.30	36
2,488.44	3,900.79	1,729.84	----------	----------	39,879.77	37
----------	----------	4.80	----------	6,832.69	140,962.02	38
----------	40.00	----------	----------	373.87	27,713.67	39
----------	----------	----------	----------	170.86	4,635.07	40
763.33	1,394.83	617.00	----------	----------	42,034.76	41
35.70	231.60	100.00	----------	----------	28,320.33	42
----------	----------	----------	----------	2,424.69	20,952.37	43
2,244.80	3,209.80	735.50	----------	----------	21,828.90	44
1,107.23	1,107.23	369.31	----------	----------	1,624.66	45
----------	----------	----------	----------	----------	15,763.86	46
----------	----------	----------	----------	495.00	10,968.00	47
----------	----------	----------	----------	----------	14,941.55	48
----------	----------	----------	----------	----------	38,520.85	49
----------	----------	----------	30,385.34	----------	47,291.40	50
1,220.45	1,834.50	946.40	----------	----------	19,362.94	51
----------	----------	----------	----------	743.00	142,834.22	52
----------	----------	----------	----------	939.82	99,629.62	53
2,193.93	2,723.33	730.72	----------	5,380.04	112,920.37	54
----------	----------	----------	----------	2,112.79	88,110.10	55

TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts— Rentals	Receipts— Sales
56	Waverly	2,279.48	1,668.00
57	Maquoketa		
58	Anamosa		
59	Indianola		74.00
60	Hampton		
61	Jefferson		512.00
62	Manchester		
63	Pella		
64	Vinton		
65	Sheldon		706.50
66	Belle Plaine		
67	Eldora		
68	Harlan		
69	Nevada		
70	Clear Lake		942.00
71	Cresco		
72	Osage		540.92
73	Winterset		
74	Emmetsburg		
75	Osceola		807.00
76	Sac City	603.90	458.75
77	Bettendorf		
78	Tama		509.20
79	Clarion	244.50	165.00
80	Onawa	576.39	561.33
81	Waukon		
82	Hawarden		696.85
83	New Hampton		
84	Sigourney		
85	Monticello	381.00	302.00
86	Audubon		
87	Humboldt		
88	Bloomfield		
89	Rock Rapids		520.50
90	Colfax		
91	Ida Grove		
92	Marengo		
93	Tipton		
94	Rockwell City		
95	Bedford		30.00
96	Madrid		
97	West Union		
98	Dyersville		
99	De Witt	15.00	295.00
100	Villisca	509.75	866.25
101	Corning		240.00
102	Forest City		
103	Lake City	335.50	260.00
104	Leon		504.58
105	Hamburg		172.00
106	Mystic		125.00
107	Toledo		561.89
108	Eldon		335.50
109	Stuart		75.00
110	Seymour		575.32

MUNICIPAL INDUSTRY RECEIPTS—Continued

Cemeteries						
Miscellaneous	Total—cemeteries	Total—cemetery perpetual care	Total—hospitals	Total—miscellaneous	Total—all municipal industry receipts	Number in order of population
876.59	4,824.07				118,631.51	56
					75,099.86	57
				908.01	9,775.02	58
128.82	202.82				78,267.52	59
					16,740.43	60
914.50	1,426.50	2,856.25			22,538.90	61
					11,555.39	62
					92,345.81	63
			1,950.00		74,377.61	64
	706.50				25,771.74	65
				186.00	9,606.96	66
					13,611.42	67
					103,577.85	68
					13,802.97	69
888.00	1,830.00			26.35	20,208.49	70
					12,436.15	71
1,277.86	1,818.78	4,777.83	14,628.14		32,044.94	72
				103,425.15	174,004.97	73
				524.34	17,975.72	74
	807.00				13,882.82	75
164.67	1,227.32				14,513.02	76
					40.00	77
69.05	578.25			753.07	7,969.19	78
129.19	538.69	4,260.00		795.50	18,831.19	79
292.59	1,430.31	1,405.65			84,820.94	80
				1.40	11,641.97	81
508.87	1,205.72	42.42	10,033.71		64,515.48	82
					65,238.55	83
					7,870.60	84
79.41	762.41				9,361.99	85
					11,793.68	86
					10,627.23	87
				545.00	60,233.37	88
	520.50			376.77	94,042.65	89
					5,181.88	90
					7,800.83	91
					7,371.42	92
					54,329.44	93
					11,487.56	94
72.50	102.50	75.00		87.14	9,092.48	95
				48.57	5,096.36	96
			10,127.97		17,492.26	97
					4,650.86	98
	310.00			3.26	8,089.16	99
310.00	1,186.00	30.55		32.20	57,416.81	100
50.50	290.50	250.00		1,429.96	72,699.79	101
				775.88	44,364.22	102
3.91	599.41			252.00	7,394.80	103
	504.58				11,184.50	104
144.50	316.50	300.00		63.37	6,090.13	105
	125.00				125.00	106
	561.89				7,060.26	107
	335.50			211.00	30,563.10	108
	75.00				29,823.06	109
194.60	769.92	739.90		45.00	21,622.20	110

TRAVELING LIBRARY
STATE OF IOWA
151484

TABLE NO. 5—CITIES—

Number in order of population	Cities	Receipts—General Bonds				Receipts—Industry	
		Par value	Premiums	Accrued interest	Total—general bonds	Par value	Premiums
	Grand Total	$1,576,472.41	$ 12,118.04	$ 2,843.62	$1,591,434.07	$201,000.00	
1	Des Moines	304,472.41		423.77	304,896.18		
2	Sioux City	215,000.00	1,927.00	600.69	217,527.69		
3	Davenport	184,000.00	3,702.00	182.21	187,884.21		
4	Cedar Rapids						
5	Waterloo	512,000.00	4,126.00	472.89	516,598.89		
6	Council Bluffs						
7	Dubuque						
8	Ottumwa	7,000.00	20.00	29.46	7,049.46		
9	Burlington						
10	Clinton	31,500.00		107.63	31,607.63	81,000.00	
11	Mason City	9,000.00	35.00	18.50	9,053.50		
12	Ft. Dodge	33,500.00		170.29	33,670.29		
13	Marshalltown	20,000.00	112.00	25.77	20,137.77		
14	Muscatine						
15	Iowa City						
16	Keokuk						
17	Ft. Madison						
18	Boone						
19	Newton						
20	Ames	85,000.00	1,020.00	358.89	86,378.89		
21	Oskaloosa						
22	Creston						
23	Centerville						
24	Charles City						
25	Oelwein						
26	Cedar Falls	110,000.00	1,076.00	294.10	111,370.10		
27	Webster City						
28	Fairfield						
29	Shenandoah						
30	Cherokee						
31	Perry	18,000.00		58.50	18,058.50		
32	Red Oak						
33	Atlantic						
34	Chariton	10,000.00	63.00		10,063.00		
35	Spencer						
36	Clarinda						
37	Grinnell						
38	Estherville	8,500.00			8,500.00		
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						
55	Independence						

BOND RECEIPTS

Municipal Bonds		Receipts—Special Assessment Bonds				Receipts—Loans, Miscellaneous			
Accrued interest	Total—municipal industry bonds	Par value	Premiums	Accrued interest	Total—special assessment bonds	Total—temporary loans	Total—pledge orders, revenue bonds and miscellaneous	Total receipts—bonds, loans and miscellaneous	Number in order of population
$ 934.75	$201,934.75	$266,801.76	$ 146.00	$1,019.99	$267,967.75	------	$823,494.57	$2,884,831.14	
------	------	------	------	------	------	------	2,141.41	307,037.59	1
------	------	26,631.78	------	------	26,631.78	------	35,000.00	279,159.47	2
------	------	------	------	------	------	------	------	187,884.21	3
------	------	------	------	------	------	------	11,234.00	11,234.00	4
------	------	12,600.00	7.00	187.25	12,794.25	------	------	529,393.14	5
------	------	------	------	------	------	------	2,500.00	2,500.00	6
------	------	------	------	------	------	------	------	------	7
------	------	16,976.95	------	------	16,976.95	------	------	24,026.41	8
------	------	------	------	------	------	------	9,572.49	9,572.49	9
430.03	81,430.03	------	------	------	------	------	------	113,037.66	10
------	------	30,000.00	105.00	75.00	30,180.00	------	------	39,233.50	11
------	------	------	------	------	------	------	100.00	33,770.29	12
------	------	------	------	------	------	------	265,578.48	285,716.25	13
------	------	------	------	------	------	------	------	------	14
------	------	19,415.06	9.00	279.70	19,703.76	------	------	19,703.76	15
------	------	------	------	------	------	------	------	------	16
------	------	------	------	------	------	------	------	------	17
------	------	------	------	------	------	------	------	------	18
------	------	------	------	------	------	------	------	------	19
------	------	89,501.57	------	------	89,501.57	------	------	175,880.46	20
------	------	------	------	------	------	------	------	------	21
------	------	------	------	------	------	------	34,000.00	34,000.00	22
------	------	------	------	------	------	------	------	------	23
------	------	------	------	------	------	------	------	------	24
------	------	------	------	------	------	------	------	------	25
------	------	------	------	------	------	------	------	111,370.10	26
------	------	------	------	------	------	------	------	------	27
------	------	------	------	------	------	------	------	------	28
------	------	------	------	------	------	------	------	------	29
------	------	30,042.68	------	------	30,042.68	------	4,567.36	34,610.04	30
------	------	------	------	------	------	------	290.00	18,348.50	31
------	------	------	------	------	------	------	------	------	32
------	------	------	------	------	------	------	------	------	33
------	------	------	------	------	------	------	------	10,063.00	34
------	------	------	------	------	------	------	------	------	35
------	------	------	------	------	------	------	------	------	36
------	------	------	------	------	------	------	------	------	37
------	------	------	------	------	------	------	------	8,500.00	38
------	------	------	------	------	------	------	------	------	39
------	------	------	------	------	------	------	------	------	40
------	------	------	------	------	------	------	------	------	41
------	------	------	------	------	------	------	------	------	42
------	------	------	------	------	------	------	------	------	43
------	------	------	------	------	------	------	------	------	44
------	------	------	------	------	------	------	------	------	45
------	------	2,700.00	------	34.13	2,734.13	------	------	2,734.13	46
------	------	------	------	------	------	------	------	------	47
------	------	------	------	------	------	------	------	------	48
------	------	4,934.00	5.00	52.42	4,991.42	------	------	4,991.42	49
------	------	------	------	------	------	------	------	------	50
------	------	------	------	------	------	------	------	------	51
------	------	------	------	------	------	------	8,865.45	8,865.45	52
------	------	------	------	------	------	------	1,000.00	1,000.00	53
------	------	------	------	------	------	------	65,104.00	65,104.00	54
------	------	------	------	------	------	------	------	------	55

TABLE NO. 5—CITIES—

Number in order of population	Cities	Receipts—General Bonds				Receipts—Industry	
		Par value	Premiums	Accrued interest	Total—general bonds	Par value	Premiums
56	Waverly						
57	Maquoketa						
58	Anamosa					40,000.00	
59	Indianola						
60	Hampton						
61	Jefferson						
62	Manchester						
63	Pella	2,000.00		12.00	2,012.00		
64	Vinton						
65	Sheldon						
66	Belle Plaine						
67	Eldora						
68	Harlan						
69	Nevada						
70	Clear Lake						
71	Cresco						
72	Osage						
73	Winterset						
74	Emmetsburg					80,000.00	
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	12,000.00		36.42	12,036.42		
89	Rock Rapids						
90	Colfax						
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						
102	Forest City	9,000.00		52.50	9,052.50		
103	Lake City						
104	Leon						
105	Hamburg						
106	Mystic						
107	Toledo						
108	Eldon						
109	Stuart	5,500.00	37.04		5,537.04		
110	Seymour						

BOND RECEIPTS—Continued

Municipal Bonds		Receipts—Special Assessment Bonds				Receipts—Loans, Miscellaneous			
Accrued interest	Total—municipal industry bonds	Par value	Premiums	Accrued interest	Total—special assessment bonds	Total—temporary loans	Total—pledge orders, revenue bonds and miscellaneous	Total receipts—bonds, loans and miscellaneous	Number in order of population
									56
									57
324.17	40,324.17	15,576.73			15,576.73			55,900.90	58
									59
									60
									61
									62
								2,012.00	63
									64
									65
									66
									67
							150,274.98	150,274.98	68
							70.20	70.20	69
									70
									71
									72
180.55	80,180.55							80,180.55	73
									74
									75
									76
									77
									78
									79
									80
									81
									82
							178,281.53	178,281.53	83
									84
									85
									86
									87
								12,036.42	88
							48,117.17	48,117.17	89
									90
									91
									92
									93
									94
									95
									96
									97
									98
									99
									100
									101
		18,422.99	20.00	391.49	18,834.48			27,886.98	102
									103
									104
							62.00	62.00	105
									106
									107
									108
							1,235.50	6,772.54	109
							5,500.00	5,500.00	110

TABLE NO. 6—CITIES—MISCELLANEOUS RECEIPTS

Number in order of population	Cities	Miscellaneous Receipts				Grand total—all receipts
		Transfers	Trust funds	Miscellaneous	Total—miscellaneous	
	Grand Total	$1,863,116.63	$ 947,698.02	$ 609,932.41	$3,420,747.06	$ 31,201,436.53
1	Des Moines	207,715.39	34,045.09		241,760.48	4,186,286.70
2	Sioux City			17,055.00	17,055.00	2,068,220.65
3	Davenport	9,638.07	514,626.04	62.75	524,326.86	2,016,754.35
4	Cedar Rapids	1,210.85	242,776.34	4,112.87	248,100.06	1,654,550.22
5	Waterloo	163,692.89	6,094.91	8,202.50	177,990.30	1,972,697.86
6	Council Bluffs	197,652.97	14,742.97	1,232.68	213,628.62	1,110,787.57
7	Dubuque	51,758.70	4,915.95	4,453.09	61,127.74	1,207,578.46
8	Ottumwa	1,079.05	9,312.04	9,280.64	19,671.73	754,636.48
9	Burlington	105,382.50	2,387.48	4,200.00	111,969.98	565,592.82
10	Clinton	25.00	2,929.15		2,954.15	517,298.36
11	Mason City	17,646.94	2,991.37	139,922.96	160,561.27	784,497.69
12	Ft. Dodge	117,131.81	3,345.38		120,477.19	669,633.09
13	Marshalltown	35,320.16	35,274.90	162,130.10	232,725.16	845,082.43
14	Muscatine	16,665.95	1,501.27	7,401.36	25,568.58	951,888.03
15	Iowa City	77,034.06	8,354.53		85,388.59	409,152.47
16	Keokuk	37,510.00	3,086.00	43,395.75	83,991.75	426,927.59
17	Ft. Madison	14,252.63	861.04		15,113.67	167,817.88
18	Boone	29,386.47	3,538.17	79,963.75	112,888.39	333,452.75
19	Newton	10,500.00	4,316.14		14,816.14	317,239.31
20	Ames	105,002.00	18,578.13	72,200.79	195,780.92	939,005.23
21	Oskaloosa	7,213.66	6,227.09	5,000.00	18,440.75	206,996.61
22	Creston	11,153.10	620.50		11,773.60	175,235.71
23	Centerville	2,035.84	302.48		2,338.32	56,317.65
24	Charles City	40,686.36	148.78		40,835.14	228,964.12
25	Oelwein					103,309.86
26	Cedar Falls	70,454.09	8,085.31	1,319.81	79,859.21	621,881.05
27	Webster City	20,538.92	3,357.89	3,594.52	27,491.33	334,317.18
28	Fairfield					98,810.64
29	Shenandoah	11,275.00	4,334.08	688.77	16,297.85	110,858.53
30	Cherokee	37,294.49		29,690.48	66,984.97	174,552.45
31	Perry	24,036.21			24,036.21	155,287.83
32	Red Oak	4,114.71	401.52		4,516.23	94,914.31
33	Atlantic	8,748.04			8,748.04	184,429.59
34	Chariton	11,260.46			11,260.46	94,950.76
35	Spencer	19,405.65	420.00		19,825.65	349,807.21
36	Clarinda	788.04		5.00	793.04	124,124.47
37	Grinnell	8,236.81	38.81		8,275.62	91,358.37
38	Estherville	26,457.10	308.32		26,765.42	205,174.86
39	Washington	1,967.10			1,967.10	80,475.81
40	Le Mars					43,938.93
41	Knoxville	1,713.17	264.00		1,977.17	88,206.43
42	Carroll	1,877.27	630.00		2,507.27	79,940.80
43	Decorah	9,063.40			9,063.40	89,489.30
44	Albia	5,224.63	294.00		5,618.63	63,950.72
45	Marion					40,502.40
46	West Des Moines	9,180.53			9,180.53	35,867.20
47	Glenwood					27,258.24
48	Missouri Valley					53,677.27
49	Storm Lake	11,680.30		1,180.98	12,861.28	119,603.76
50	Iowa Falls		403.95	25.00	428.95	89,052.20
51	Eagle Grove					51,526.83
52	Algona		2,188.48		2,188.48	200,255.76
53	Denison					128,622.21
54	Mt. Pleasant	19,875.00			19,875.00	218,832.77
55	Independence	43,502.42			43,502.42	188,161.10

TABLE NO. 6—CITIES—MISCELLANEOUS RECEIPTS—Continued

Number in order of population	Cities	Miscellaneous Receipts				Grand total—all receipts
		Transfers	Trust funds	Miscellaneous	Total—miscellaneous	
56	Waverly	13,000.00			13,000.00	167,435.63
57	Maquoketa	15,134.84			15,134.84	128,172.86
58	Anamosa	10,851.65			10,851.65	176,758.90
59	Indianola	6,087.57		2,245.16	8,332.73	105,188.70
60	Hampton	8,740.00	123.00		8,863.00	60,896.43
61	Jefferson					64,581.92
62	Manchester	1,000.00			1,000.00	38,488.37
63	Pella	1,350.16			1,350.16	148,513.56
64	Vinton	31,609.65			31,609.65	131,554.19
65	Sheldon					91,971.83
66	Belle Plaine	1,085.30			1,085.30	49,621.26
67	Eldora	6,703.16			6,703.16	58,407.20
68	Harlan					283,098.44
69	Nevada	3,000.00		168.83	3,168.83	45,652.33
70	Clear Lake	8,200.00			8,200.00	64,661.08
71	Cresco	4,000.00			4,000.00	53,821.25
72	Osage	1,000.00			1,000.00	74,792.97
73	Winterset	37,941.84			37,941.84	325,087.62
74	Emmetsburg	10,928.66	265.00	3,674.72	14,868.38	70,375.31
75	Osceola					46,493.39
76	Sac City	1,718.28	325.00	13.25	2,056.53	59,811.98
77	Bettendorf	5,628.35			5,628.35	46,482.50
78	Tama	2,882.95			2,882.95	39,467.67
79	Clarion	3,753.00		3,356.12	7,109.12	56,842.47
80	Onawa	22,000.00	915.00	16.70	22,931.70	129,365.30
81	Waukon	1,500.00			1,500.00	43,679.76
82	Hawarden	5,400.00	510.00		5,910.00	82,026.32
83	New Hampton	300.00	278.00	1,244.31	1,822.31	260,723.05
84	Sigourney	3,885.83			3,885.83	38,659.29
85	Monticello	4,195.00		3.00	4,198.00	28,732.47
86	Audubon	43.35		40.27	83.62	44,202.10
87	Humboldt	3,240.64	505.00		3,745.64	54,937.80
88	Bloomfield			3.02	3.02	92,653.03
89	Rock Rapids	8,315.00		223.39	8,538.39	180,416.78
90	Colfax					15,892.11
91	Ida Grove	1,672.03		4.50	1,676.53	31,363.85
92	Marengo	1,004.48		77.96	1,082.44	30,034.31
93	Tipton	6,000.00		2,887.21	8,887.21	85,358.95
94	Rockwell City	97.38			97.38	27,699.14
95	Bedford	6,568.59			6,568.59	47,393.97
96	Madrid					21,416.04
97	West Union	1,000.00	60.00		1,060.00	31,447.82
98	Dyersville	2,861.39		20.00	2,881.39	21,351.57
99	De Witt					29,456.02
100	Villisca	3,824.24	15.00		3,839.24	74,734.29
101	Corning	1,137.34			1,137.34	100,888.86
102	Forest City	4,586.29			4,586.29	183,656.39
103	Lake City	1,826.68	159.00	15.00	2,000.68	32,257.15
104	Leon	1,143.20			1,143.20	35,534.52
105	Hamburg	1,512.04			1,512.04	18,793.85
106	Mystic					4,462.10
107	Toledo					24,941.75
108	Eldon			820.17	820.17	35,595.20
109	Stuart		740.91		740.91	56,223.86
110	Seymour		2,000.00		2,000.00	40,208.15

TABLE NO. 7—CITIES—EXPENDITURES

Number in order of population	Cities	General Government Expenditures			
		City Officials			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials
	Grand Total	$ 625,250.74	$ 9,868.96	$ 36,183.03	$ 671,302.73
1	Des Moines	110,311.03	8,304.89	11,399.93	**130,015.85**
2	Sioux City	48,373.33		5,953.99	54,327.32
3	Davenport	46,433.50		8,806.85	55,240.35
4	Cedar Rapids	34,765.00	469.62	1,519.72	36,754.34
5	Waterloo	32,022.70	543.75	1,066.60	33,633.05
6	Council Bluffs	21,200.00			21,200.00
7	Dubuque	21,818.49			21,818.49
8	Ottumwa	17,804.24			17,804.24
9	Burlington	20,079.59			20,079.59
10	Clinton	22,847.75	132.58	401.99	23,382.32
11	Mason City	17,676.68	112.71	2,850.06	20,639.45
12	Ft. Dodge	13,458.98	305.41	328.21	14,092.60
13	Marshalltown	11,377.20			11,377.20
14	Muscatine	15,033.10			15,033.10
15	Iowa City	12,373.20		1,897.97	14,271.17
16	Keokuk	11,880.00		955.77	12,835.77
17	Ft. Madison	9,058.00			9,058.00
18	Boone	3,719.96			3,719.96
19	Newton	2,338.35		100.00	2,438.35
20	Ames	3,806.37			3,806.37
21	Oskaloosa	9,235.80			9,235.80
22	Creston	5,279.36			5,279.36
23	Centerville	3,176.25			3,176.25
24	Charles City	1,143.00			1,143.00
25	Oelwein	1,457.60			1,457.60
26	Cedar Falls	4,182.25			4,182.25
27	Webster City	388.71			388.71
28	Fairfield	1,727.75			1,727.75
29	Shenandoah	2,101.00			2,101.00
30	Cherokee	2,614.00		100.00	2,714.00
31	Perry	3,350.88			3,350.88
32	Red Oak	944.00			944.00
33	Atlantic	2,324.00			2,324.00
34	Chariton	1,809.00		32.89	1,841.89
35	Spencer	4,188.75			4,188.75
36	Clarinda	5,713.00			5,713.00
37	Grinnell	4,930.00			4,930.00
38	Estherville	1,648.00			1,648.00
39	Washington	4,345.00			4,345.00
40	Le Mars	2,945.05			2,945.05
41	Knoxville	1,449.00			1,449.00
42	Carroll	2,895.92			2,895.92
43	Decorah	1,357.00			1,357.00
44	Albia	3,203.69			3,203.69
45	Marion	2,098.49			2,098.49
46	West Des Moines	1,184.90		100.00	1,284.90
47	Glenwood	841.00			841.00
48	Missouri Valley	1,028.00			1,028.00
49	Storm Lake	2,919.54			2,919.54
50	Iowa Falls	1,624.00			1,624.00
51	Eagle Grove	1,888.25			1,888.25
52	Algona	1,201.00			1,201.00
53	Denison	871.00			871.00
54	Mt. Pleasant	2,783.00		241.41	3,024.41
55	Independence	1,380.00			1,380.00

FOR YEAR ENDING MARCH 31, 1940

General Government Expenditures						Number in order of population
		Election Expense				
Total audits and examinations	Total printing and stationery	Salaries and wages	Betterment or outlay	Miscellaneous	Total election expense	
$ 35,954.70	$ 95,718.20	$ 27,920.31	$ 2,053.61	$ 17,456.40	$ 47,430.32	
8,514.16	16,048.12	5,637.31	----------	3,516.71	9,154.02	1
1,100.00	2,917.23	5,796.25	720.00	1,619.90	8,136.15	2
----------	8,221.57	994.00	----------	618.11	1,612.11	3
375.00	1,395.35	2,338.92	132.35	665.15	3,136.42	4
----------	3,930.72	1,029.10	845.62	80.29	1,955.01	5
----------	2,094.86	1,698.80	----------	2,115.86	3,814.66	6
----------	1,571.37	554.50	----------	517.22	1,071.72	7
1,497.83	2,112.49	20.05	----------	609.90	629.95	8
2,176.23	676.22	164.00	----------	5.64	169.64	9
690.00	2,642.28	546.30	----------	607.42	1,153.72	10
----------	2,371.72	564.60	----------	695.83	1,260.43	11
842.00	2,811.78	----------	----------	----------	----------	12
----------	700.50	----------	----------	372.12	372.12	13
----------	----------	299.55	----------	----------	299.55	14
----------	1,478.16	396.37	----------	435.43	831.80	15
----------	848.36	630.00	----------	----------	630.00	16
442.09	601.63	713.00	----------	525.23	1,238.23	17
526.36	867.89	157.00	----------	199.03	356.03	18
----------	780.00	186.50	----------	----------	186.50	19
----------	1,246.40	212.96	----------	----------	212.96	20
----------	489.41	----------	----------	13.21	13.21	21
280.00	250.05	390.48	----------	119.07	509.55	22
185.95	523.82	385.83	----------	117.50	503.33	23
----------	278.01	227.34	----------	55.97	283.31	24
350.00	863.48	----------	----------	46.50	46.50	25
150.00	1,090.66	----------	----------	161.02	161.02	26
824.28	1,572.96	----------	----------	----------	----------	27
446.07	643.47	97.00	----------	149.36	246.36	28
----------	980.79	72.69	----------	27.66	100.35	29
----------	576.96	----------	----------	----------	----------	30
264.90	734.26	10.23	----------	----------	10.23	31
221.87	785.39	64.20	----------	10.22	74.42	32
486.54	576.72	122.00	----------	76.71	198.71	33
588.49	111.38	76.50	----------	----------	76.50	34
620.88	1,333.46	91.00	----------	177.82	268.82	35
136.59	387.83	79.50	----------	16.32	95.82	36
288.94	538.55	97.50	----------	106.21	203.71	37
631.08	215.21	84.60	----------	97.96	182.56	38
397.47	153.68	90.00	----------	47.84	137.84	39
159.04	428.13	95.50	----------	12.50	108.00	40
225.00	480.61	83.00	----------	12.75	95.75	41
808.89	331.47	150.00	----------	57.47	207.47	42
----------	917.30	125.00	----------	22.80	147.80	43
135.00	859.61	193.50	----------	327.51	521.01	44
----------	231.98	90.25	----------	10.00	100.25	45
426.40	335.11	161.25	----------	187.32	348.57	46
100.00	462.26	66.00	----------	43.60	109.60	47
925.84	477.76	13.37	----------	----------	13.37	48
209.66	1,003.95	----------	----------	----------	----------	49
201.36	517.91	47.80	----------	43.16	90.96	50
173.20	408.36	----------	----------	10.00	10.00	51
289.94	1,229.60	----------	----------	----------	----------	52
177.88	614.32	77.00	----------	47.14	124.14	53
473.58	1,201.17	93.00	----------	41.44	134.44	54
----------	426.59	121.50	----------	32.39	153.89	55

TABLE NO. 7—CITIES—EXPENDITURES

Number in order of population	Cities	General Government Expenditures			
		City Officials			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials
56	Waverly	749.00			749.00
57	Maquoketa	1,613.08			1,613.08
58	Anamosa	1,815.00			1,815.00
59	Indianola	879.00			879.00
60	Hampton	1,538.00			1,538.00
61	Jefferson	1,295.00			1,295.00
62	Manchester	1,722.80			1,722.80
63	Pella	1,780.00			1,780.00
64	Vinton	1,273.00			1,273.00
65	Sheldon	2,367.50			2,367.50
66	Belle Plaine	1,409.00		241.59	1,650.59
67	Eldora	358.78			358.78
68	Harlan	829.00			829.00
69	Nevada	1,259.00			1,259.00
70	Clear Lake	838.00			838.00
71	Cresco	1,852.00			1,852.00
72	Osage	507.00			507.00
73	Winterset	1,278.84			1,278.84
74	Emmetsburg	922.00			922.00
75	Osceola	1,936.00			1,936.00
76	Sac City	1,142.00			1,142.00
77	Bettendorf	2,029.00			2,029.00
78	Tama	696.52			696.52
79	Clarion	1,357.00			1,357.00
80	Onawa	1,425.00			1,425.00
81	Waukon	659.00			659.00
82	Hawarden	933.00			933.00
83	New Hampton	806.00			806.00
84	Sigourney	732.67			732.67
85	Monticello	68.00			68.00
86	Audubon	1,573.31			1,573.31
87	Humboldt	572.00			572.00
88	Bloomfield	611.50			611.50
89	Rock Rapids	538.00			538.00
90	Colfax	629.00			629.00
91	Ida Grove	731.00			731.00
92	Marengo	1,110.00			1,110.00
93	Tipton	620.00		186.05	806.05
94	Rockwell City	717.00			717.00
95	Bedford	983.00			983.00
96	Madrid	856.00			856.00
97	West Union	988.00			988.00
98	Dyersville	1,235.35			1,235.35
99	De Witt	666.50			666.50
100	Villisca	2,167.00			2,167.00
101	Corning	774.00			774.00
102	Forest City	1,109.00			1,109.00
103	Lake City	908.00			908.00
104	Leon	1,833.02			1,833.02
105	Hamburg	670.00			670.00
106	Mystic	590.18			590.18
107	Toledo	1,075.28			1,075.28
108	Eldon	650.00			650.00
109	Stuart	492.75			492.75
110	Seymour	475.00			475.00

FOR YEAR ENDING MARCH 31, 1940—Continued

General Government Expenditures						Number in order of population
		Election Expense				
Total audits and examinations	Total printing and stationery	Salaries and wages	Betterment or outlay	Miscellaneous	Total election expense	
514.57	497.49	361.50	----------	154.27	515.77	56
243.14	514.77	198.90	----------	162.47	361.37	57
134.68	439.15	104.00	----------	15.00	119.00	58
125.00	313.68	----------	----------	199.42	199.42	59
187.04	942.10	88.50	----------	----------	88.50	60
200.28	329.57	75.00	----------	12.75	87.75	61
----------	358.87	63.00	----------	73.60	136.60	62
1,387.20	332.04	91.50	----------	74.50	166.00	63
200.00	495.88	60.50	----------	51.82	112.32	64
----------	295.76	82.50	----------	5.00	87.50	65
382.19	423.58	----------	----------	----------	----------	66
196.18	396.16	----------	----------	45.31	45.31	67
----------	449.92	----------	----------	38.10	38.10	68
342.43	363.20	----------	----------	350.68	350.68	69
240.11	268.52	73.50	----------	59.83	133.33	70
414.59	545.82	72.50	----------	26.32	98.82	71
119.24	294.71	93.50	----------	31.56	125.06	72
300.00	747.97	----------	----------	30.09	30.09	73
----------	304.98	----------	----------	42.31	42.31	74
----------	229.61	----------	180.16	----------	180.16	75
188.76	616.68	164.75	----------	----------	164.75	76
----------	759.10	----------	----------	----------	----------	77
373.09	330.14	77.25	----------	33.65	110.90	78
969.57	253.71	----------	----------	27.92	27.92	79
157.06	320.59	80.00	----------	85.16	165.16	80
185.00	452.94	76.50	----------	53.09	129.59	81
----------	481.15	228.20	----------	337.70	565.90	82
----------	1,109.65	96.50	65.82	----------	162.32	83
----------	257.58	----------	----------	27.57	27.57	84
100.00	222.00	----------	----------	23.22	23.22	85
210.28	910.81	----------	----------	----------	----------	86
----------	477.50	42.30	----------	10.57	52.87	87
----------	399.20	----------	----------	----------	----------	88
473.20	206.83	----------	----------	53.85	53.85	89
----------	169.42	72.00	----------	22.15	94.15	90
110.96	177.62	----------	----------	30.80	30.80	91
125.00	317.03	70.00	----------	74.55	144.55	92
150.00	312.98	----------	109.66	----------	109.66	93
168.17	179.46	----------	----------	16.15	16.15	94
132.38	316.48	----------	----------	----------	----------	95
144.56	203.34	----------	----------	----------	----------	96
296.36	----------	----------	----------	----------	----------	97
82.00	172.47	63.00	----------	55.64	118.64	98
382.00	383.13	----------	----------	----------	----------	99
108.00	124.95	----------	----------	18.18	18.18	100
95.00	498.32	58.50	----------	46.70	105.20	101
----------	548.67	91.50	----------	178.75	270.25	102
----------	293.28	----------	----------	2.60	2.60	103
174.14	202.49	64.00	----------	105.01	169.01	104
----------	173.64	72.00	----------	64.02	136.02	105
----------	62.51	----------	----------	----------	----------	106
----------	241.80	63.10	----------	13.00	76.10	107
----------	193.40	28.31	----------	----------	28.31	108
----------	269.60	----------	----------	107.98	107.98	109
----------	187.08	62.25	----------	39.82	102.07	110

TABLE NO. 7—CITIES—EXPENDITURES

Number in order of population	Cities	General Government Expenditures			
		City Hall and Other Buildings			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city hall and other buildings
	Grand Total	$ 100,727.16	$ 285,356.49	$ 131,694.75	$ 517,778.40
1	Des Moines	29,635.09	200.00	16,257.02	46,092.11
2	Sioux City	8,478.70	33,405.00	17,397.16	59,280.86
3	Davenport	6,708.65	1,778.00	6,129.97	14,616.62
4	Cedar Rapids	6,555.20	558.41	4,543.22	11,656.83
5	Waterloo	1,380.00	1,555.56	3,533.27	6,468.83
6	Council Bluffs	13,130.06	48,184.06	1,162.97	62,477.09
7	Dubuque	1,749.00	566.53	3,163.02	5,478.55
8	Ottumwa	659.50		2,721.11	3,380.61
9	Burlington	2,500.00		178.93	2,678.93
10	Clinton		2,314.42	4,080.20	6,394.62
11	Mason City	1,030.00		1,694.29	2,724.29
12	Ft. Dodge	3,005.07	1,325.90	4,779.02	9,109.99
13	Marshalltown			1,183.40	1,183.40
14	Muscatine	1,296.20		1,559.92	2,856.12
15	Iowa City	1,061.60		3,212.47	4,274.07
16	Keokuk			3,507.36	3,507.36
17	Ft. Madison			9.23	9.23
18	Boone	974.97	133,874.29	1,212.05	136,061.31
19	Newton	290.82			290.82
20	Ames			5,281.70	5,281.70
21	Oskaloosa	911.50		955.87	1,867.37
22	Creston	300.00		359.07	659.07
23	Centerville			579.87	579.87
24	Charles City			6.28	6.28
25	Oelwein	654.00		1,648.32	2,302.32
26	Cedar Falls				
27	Webster City	278.35	1,486.87	428.56	2,193.78
28	Fairfield			529.67	529.67
29	Shenandoah			831.77	831.77
30	Cherokee		240.45	1,496.06	1,736.51
31	Perry	240.00	1,226.89	925.17	2,392.06
32	Red Oak	64.20		1,252.21	1,316.41
33	Atlantic	1,302.50		1,328.01	2,630.51
34	Chariton			318.74	318.74
35	Spencer			660.00	660.00
36	Clarinda	246.50		716.43	962.93
37	Grinnell	362.30	63.92	579.21	1,005.43
38	Estherville	471.48		1,612.65	2,084.13
39	Washington		760.69	641.35	1,402.04
40	Le Mars				
41	Knoxville		37.60	516.27	553.87
42	Carroll	129.93		800.82	930.75
43	Decorah	54.70		339.44	394.14
44	Albia		545.56	699.99	1,245.55
45	Marion			143.49	143.49
46	West Des Moines	48.50		235.79	284.29
47	Glenwood	786.75		2,228.25	3,015.00
48	Missouri Valley	902.69			902.69
49	Storm Lake	540.00		1,088.77	1,628.77
50	Iowa Falls	311.75		265.66	577.41
51	Eagle Grove	937.48		818.85	1,756.33
52	Algona				603.90
53	Denison	125.00	478.90		
54	Mt. Pleasant	955.00	220.35	442.95	1,618.30
55	Independence	1,333.50		224.43	1,557.93

FOR YEAR ENDING MARCH 31, 1940—Continued

General Government Expenditures							
Municipal League			Other Expense				
Dues	Other expense	Total municipal league	Salaries and wages	Miscellaneous	Total other expense	Total general government expenditures	Number in order of population
$ 3,790.00	$ 1,303.42	$ 5,093.42	$ 52,423.70	$ 494,833.38	$ 547,257.08	$1,920,534.85	
----------	----------	----------	21,750.16	355,474.76	377,224.92	587,049.18	1
90.00	71.69	161.69	----------	3,712.36	3,712.36	129,635.61	2
90.00	----------	90.00	4,632.30	630.00	5,262.30	85,042.95	3
90.00	----------	90.00	422.00	146.25	568.25	53,976.19	4
80.00	41.34	121.34	----------	6,360.69	6,360.69	52,469.64	5
80.00	----------	80.00	----------	3,198.40	3,198.40	92,865.01	6
80.00	----------	80.00	----------	1,696.86	1,696.86	31,716.99	7
60.00	----------	60.00	----------	9,603.69	9,603.69	35,088.81	8
60.00	83.40	143.40	----------	11,950.54	11,950.54	37,874.55	9
60.00	----------	60.00	----------	4,537.53	4,537.53	38,860.47	10
60.00	----------	60.00	787.50	7,252.43	8,039.93	35,095.82	11
60.00	88.46	148.46	4,320.55	1,855.96	6,176.51	33,181.34	12
50.00	----------	50.00	3,238.98	6,393.42	9,632.40	23,315.62	13
50.00	----------	50.00	----------	4,184.35	4,184.35	22,423.12	14
50.00	----------	50.00	----------	2,754.27	2,754.27	23,659.47	15
50.00	----------	50.00	367.84	3,689.01	4,056.85	21,928.34	16
50.00	22.67	72.67	250.00	----------	250.00	11,671.85	17
50.00	----------	50.00	1,829.16	1,288.49	3,117.65	144,699.20	18
50.00	----------	50.00	----------	308.15	308.15	4,053.82	19
50.00	37.25	87.25	----------	1,722.34	1,722.34	12,357.02	20
50.00	----------	50.00	----------	2,354.15	2,354.15	14,009.94	21
40.00	----------	40.00	----------	2,130.06	2,130.06	9,148.09	22
----------	----------	----------	----------	292.05	292.05	5,261.27	23
40.00	24.97	64.97	366.70	195.21	561.91	2,337.48	24
40.00	67.18	107.18	----------	2,295.17	2,295.17	7,422.25	25
40.00	20.00	60.00	----------	139.68	139.68	5,783.61	26
40.00	.08	40.08	.61	321.21	321.82	5,341.63	27
40.00	----------	40.00	----------	1,350.71	1,350.71	4,984.03	28
40.00	23.08	63.08	1,427.50	989.23	2,416.73	6,493.72	29
40.00	43.60	83.60	----------	453.76	453.76	5,564.83	30
40.00	----------	40.00	318.75	687.90	1,006.65	7,798.98	31
40.00	48.77	88.77	358.10	244.00	602.10	4,032.96	32
40.00	----------	40.00	----------	287.33	287.33	6,543.81	33
40.00	49.39	89.39	977.43	4,799.14	5,776.57	8,802.96	34
40.00	----------	40.00	1,648.55	2,349.72	3,998.27	11,110.18	35
----------	----------	----------	100.65	540.00	640.65	7,936.82	36
30.00	----------	30.00	363.00	1,418.46	1,781.46	8,778.09	37
30.00	----------	30.00	----------	614.99	614.99	5,405.97	38
30.00	23.20	53.20	----------	154.17	154.17	6,643.40	39
30.00	160.00	190.00	----------	1,655.33	1,655.33	5,485.55	40
30.00	----------	30.00	----------	507.41	507.41	3,341.64	41
30.00	----------	30.00	----------	3,352.98	3,352.98	8,557.48	42
30.00	----------	30.00	330.85	1,527.46	1,858.31	4,704.55	43
30.00	----------	30.00	----------	1,210.40	1,210.40	7,205.26	44
30.00	4.00	34.00	----------	568.71	568.71	3,176.92	45
30.00	----------	30.00	----------	56.28	56.28	2,765.55	46
30.00	----------	30.00	----------	1,277.16	1,277.16	5,835.02	47
30.00	----------	30.00	2,484.24	----------	2,484.24	5,861.90	48
30.00	----------	30.00	----------	----------	----------	5,791.92	49
30.00	35.08	65.08	----------	811.34	811.34	3,888.06	50
30.00	71.26	101.26	707.20	239.20	946.40	5,283.80	51
30.00	----------	30.00	----------	----------	----------	2,750.54	52
30.00	83.25	113.25	----------	765.35	765.35	3,269.84	53
30.00	----------	30.00	----------	1,585.36	1,585.36	8,067.26	54
30.00	----------	30.00	----------	2,301.17	2,301.17	5,849.58	55

TABLE NO. 7—CITIES—EXPENDITURES

Number in order of population	Cities	General Government Expenditures			
		City Hall and Other Buildings			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city hall and other buildings
56	Waverly			253.77	253.77
57	Maquoketa	969.51	105.78	785.81	1,861.10
58	Anamosa				
59	Indianola			508.71	508.71
60	Hampton			541.40	541.40
61	Jefferson			578.11	578.11
62	Manchester		94.76		94.76
63	Pella			5.25	5.25
64	Vinton	17.90	19,499.34	3,114.80	22,632.04
65	Sheldon			538.60	538.60
66	Belle Plaine	30.87		125.74	156.61
67	Eldora	843.90		939.46	1,783.36
68	Harlan			360.91	360.91
69	Nevada	405.00		608.26	1,013.26
70	Clear Lake				
71	Cresco	14.60		126.87	141.47
72	Osage				
73	Winterset			839.50	839.50
74	Emmetsburg		165.70		165.70
75	Osceola	2.70		545.67	548.37
76	Sac City	215.35	798.25		1,013.60
77	Bettendorf	67.30	915.99		983.29
78	Tama	34.45			34.45
79	Clarion				
80	Onawa	410.61		561.55	972.16
81	Waukon	323.98		1,089.03	1,413.01
82	Hawarden	940.84		2,343.16	3,284.00
83	New Hampton	960.00		1,238.88	2,198.88
84	Sigourney	970.51		2,301.01	3,271.52
85	Monticello	714.85		1,943.10	2,657.95
86	Audubon	58.00		504.92	562.92
87	Humboldt			5.10	5.10
88	Bloomfield			219.20	219.20
89	Rock Rapids	6.00		367.13	373.13
90	Colfax	638.25		692.59	1,330.84
91	Ida Grove	91.73		77.91	169.64
92	Marengo				
93	Tipton				
94	Rockwell City			33.01	33.01
95	Bedford	84.60		898.92	983.52
96	Madrid	102.08	515.80	564.48	1,182.36
97	West Union	190.85	268.71	461.78	921.34
98	Dyersville	180.00		541.65	721.65
99	De Witt	52.75		415.27	468.02
100	Villisca	82.40		968.46	1,050.86
101	Corning	238.41	29,399.94	1,616.27	31,254.62
102	Forest City				
103	Lake City	22.90		173.53	196.43
104	Leon			199.94	199.94
105	Hamburg				
106	Mystic			208.08	208.08
107	Toledo	2,645.83	4,738.51	90.17	7,474.51
108	Eldon				
109	Stuart		30.31	26.49	56.80
110	Seymour				

FOR YEAR ENDING MARCH 31, 1940—Continued

General Government Expenditures							
Municipal League			Other Expense				
Dues	Other expense	Total municipal league	Salaries and wages	Miscellaneous	Total other expense	Total general government expenditures	Number in order of population
30.00		30.00		520.51	520.51	3,081.11	56
30.00		30.00				4,623.46	57
20.00		20.00		2,618.18	2,618.18	5,146.01	58
30.00	10.37	40.37		195.96	195.96	1,753.43	59
30.00	28.20	58.20		818.95	818.95	4,141.50	60
30.00		30.00	1,000.00	762.77	1,762.77	4,246.77	61
30.00		30.00		6.02	6.02	2,832.40	62
30.00		30.00	847.89	252.38	1,100.27	4,890.27	63
30.00		30.00		1,514.46	1,514.46	3,630.91	64
30.00		30.00		2,816.55	2,816.55	28,229.35	65
30.00		30.00		45.00	45.00	3,069.96	66
30.00		30.00	60.00	661.89	721.89	1,904.93	67
30.00		30.00		465.51	465.51	3,595.89	68
20.00		30.00		523.60	523.60	3,229.82	69
30.00	65.00	95.00	375.00	44.80	419.80	3,008.02	70
30.00		30.00		1,653.11	1,653.11	4,594.34	71
30.00		30.00		479.11	479.11	1,696.59	72
30.00		30.00		312.76	312.76	2,699.66	73
30.00		30.00		1,787.27	1,787.27	3,926.06	74
30.00		30.00				2,541.47	75
30.00		30.00		1,914.75	1,914.75	4,605.31	76
30.00		30.00		1,450.88	1,450.88	5,282.58	77
30.00		30.00	170.89		170.89	2,694.83	78
30.00	4.48	34.48		238.44	238.44	2,915.57	79
30.00		30.00	170.00	418.49	588.49	2,686.30	80
30.00		30.00		814.63	814.63	3,243.32	81
30.00	78.40	108.40		429.41	429.41	3,930.87	82
30.00		30.00		1,332.07	1,332.07	6,724.04	83
						3,216.70	84
30.00		30.00				3,714.74	85
30.00		30.00	1,457.07		1,457.07	6,839.42	86
				617.90	617.90	2,283.19	87
30.00		30.00		141.19	141.19	1,186.99	88
30.00		30.00				1,521.08	89
30.00	20.00	50.00	204.09	11.80	215.89	1,531.59	90
			420.00	315.78	735.78	3,117.00	91
30.00		30.00		171.80	171.80	2,068.02	92
						1,378.69	93
30.00		30.00				1,110.78	94
30.00		30.00		45.00	45.00	1,539.87	95
30.00	43.30	73.30		174.17	174.17	2,434.89	96
30.00		30.00	109.51		109.51	2,606.23	97
30.00		30.00		1,315.12	1,315.12	3,874.92	98
30.00		30.00				2,183.28	99
30.00		30.00		327.15	327.15	3,243.30	100
	15.00	15.00		1,853.14	1,853.14	4,391.52	101
30.00		30.00		740.00	740.00	33,952.54	102
30.00	40.00	70.00	451.43		451.43	1,725.31	103
30.00		30.00		695.63	695.63	3,300.72	104
30.00		30.00	475.75	215.32	691.07	1,900.67	105
30.00		30.00		153.59	153.59	831.28	106
25.00		25.00		107.85	107.85	1,734.11	107
25.00		25.00		244.80	244.80	8,616.02	108
25.00		25.00		1,052.97	1,052.97	1,948.30	110
				338.08	338.08	1,159.03	110

TABLE NO. 8—CITIES—EXPENDITURES

Number in order of population	Cities	Protection of Life and Property				
		Police Department				
		Salaries and Wages	Betterment or Outlay	Miscellaneous	Total Police Department	Salaries and Wages
	Grand Total	$1,544,494.41	$ 80,647.47	$ 154,979.18	$1,780,321.06	$1,535,345.95
1	Des Moines	310,545.01	10,862.22	13,802.50	335,269.73	396,282.78
2	Sioux City	163,551.71	5,826.03	30,314.97	199,692.71	176,652.96
3	Davenport	126,390.25	2,480.00	9,971.58	138,841.83	123,277.16
4	Cedar Rapids	106,143.64	11,948.38	10,339.44	128,431.46	120,984.51
5	Waterloo	80,047.50	12,574.92	4,328.51	96,950.93	94,906.10
6	Council Bluffs	54,907.38	2,835.25	9,060.16	66,802.79	68,743.60
7	Dubuque	69,078.51	4,615.02	5,834.20	79,527.73	92,042.67
8	Ottumwa	37,954.32	1,387.81	3,348.58	42,690.71	34,426.26
9	Burlington	36,505.87	78.00	9,192.64	45,776.51	41,157.42
10	Clinton	32,687.00	408.78	3,691.57	36,787.35	44,451.00
11	Mason City	41,613.99	3,071.17	7,988.36	52,673.52	50,530.33
12	Ft. Dodge	34,082.09	5,301.32	3,841.07	43,224.48	38,470.66
13	Marshalltown	19,375.33		1,944.28	21,319.61	21,607.50
14	Muscatine	25,635.56	889.15	609.45	27,134.16	26,530.84
15	Iowa City	20,837.38	438.60	3,422.04	24,698.02	18,039.70
16	Keokuk	18,940.25	3,499.09	5,359.61	27,798.95	22,294.63
17	Ft. Madison	12,061.03	1,085.65	275.60	13,392.28	15,724.00
18	Boone	17,521.78	22.09	1,611.25	19,155.12	11,198.80
19	Newton	13,831.56		1,042.87	14,874.43	11,614.98
20	Ames	18,879.59	3,656.06	2,721.48	25,257.13	15,176.77
21	Oskaloosa	11,457.81	354.12	485.64	12,297.57	14,489.16
22	Creston	6,742.73		285.61	7,028.34	5,441.69
23	Centerville	7,811.57		361.92	8,173.49	2,719.49
24	Charles City	6,682.78	597.00	578.67	7,858.45	4,019.50
25	Oelwein	5,911.01		1,097.87	7,008.88	3,871.15
26	Cedar Falls	9,991.20		549.65	10,540.85	4,528.00
27	Webster City	6,369.18		1,292.15	7,661.33	2,094.44
28	Fairfield	4,681.39	350.00	418.00	5,449.39	3,883.75
29	Shenandoah	4,028.45	336.35	411.26	4,776.06	3,420.93
30	Cherokee	3,612.14	698.35	2,121.46	6,431.95	2,617.55
31	Perry	5,447.78	727.91	19.57	6,195.26	2,478.41
32	Red Oak	4,944.29		650.86	5,595.15	2,759.28
33	Atlantic	4,111.65		694.73	4,806.38	2,399.61
34	Chariton	2,683.10		37.27	2,720.37	133.40
35	Spencer	6,907.80		959.96	7,867.76	2,995.17
36	Clarinda	4,193.50		292.10	4,485.60	2,097.50
37	Grinnell	4,332.70	262.41	639.28	5,234.39	3,134.52
38	Estherville	7,924.49	207.50	1,606.38	9,738.37	1,339.00
39	Washington	4,456.06	381.45	409.78	5,247.29	3,686.27
40	Le Mars	5,507.45		765.53	6,272.98	805.50
41	Knoxville	3,013.50	674.15	649.30	4,336.95	1,547.00
42	Carroll	5,804.75		510.14	6,314.89	2,448.75
43	Decorah	5,835.55	189.31	1,245.25	7,270.11	1,465.50
44	Albia	3,059.54	313.41	371.30	3,744.25	2,184.82
45	Marion	3,708.50	415.20	503.23	4,626.93	1,803.67
46	West Des Moines	3,043.40		251.26	3,294.66	427.25
47	Glenwood	1,432.70	9.50	36.50	1,478.70	576.18
48	Missouri Valley	3,059.75			3,059.75	1,914.12
49	Storm Lake	4,397.16	590.28	468.97	5,456.41	1,326.00
50	Iowa Falls	4,784.05		499.45	5,283.50	671.75
51	Eagle Grove	3,619.27	2.10	19.82	3,641.19	997.50
52	Algona	4,358.29		611.55	4,969.84	363.17
53	Denison	2,815.78	493.12	167.67	3,476.57	325.00
54	Mt. Pleasant	4,560.00		222.05	4,782.05	1,200.00
55	Independence	5,250.32	505.15	227.39	5,982.86	1,831.00

FOR YEAR ENDING MARCH 31, 1940

Protection of Life and Property							Number in order of population
Fire Department			Municipal and Police Court				
Betterment or Outlay	Miscellaneous	Total Fire Department	Salaries and Wages	Betterment or Outlay	Miscellaneous	Total Municipal and Police Court	
$ 312,822.47	$ 213,347.96	$2,061,516.38	$ 79,354.59	$ 795.52	$ 21,064.31	$101,214.42	
17,865.14	31,938.13	446,086.05	24,099.96	----------	9,903.49	34,003.45	1
34,490.68	13,279.42	224,423.06	13,339.92	----------	6,931.31	20,271.23	2
4,761.31	57,079.59	185,118.06	3,480.00	----------	----------	3,480.00	3
12,330.05	9,620.59	142,935.15	1,875.00	----------	50.15	1,925.15	4
15,586.70	2,144.52	112,637.32	8,285.25	795.52	428.43	9,509.20	5
10,492.93	2,368.95	81,605.48	7,489.91	----------	515.75	8,005.66	6
30,292.82	9,765.73	132,101.22	1,500.00	----------	----------	1,500.00	7
10,993.82	3,778.83	49,198.91	1,625.00	----------	212.65	1,837.65	8
3,119.44	6,843.22	51,120.08	1,500.00	----------	28.06	1,528.06	9
37,323.83	4,854.17	86,629.00	3,150.00	----------	831.49	3,981.49	10
36,984.03	4,365.50	91,879.86	----------	----------	----------	----------	11
15,623.46	2,882.62	56,976.74	1,250.00	----------	1.58	1,251.58	12
----------	2,405.71	24,013.21	3,150.00	----------	899.66	4,049.66	13
2,432.98	1,036.34	30,000.16	----------	----------	----------	----------	14
934.75	1,909.80	20,854.25	1,000.00	----------	46.16	1,046.16	15
14,284.13	4,446.01	41,024.77	1,000.00	----------	----------	1,000.00	16
1,029.41	756.73	17,510.14	----------	----------	----------	----------	17
1,050.00	1,237.91	13,486.71	----------	----------	----------	----------	18
824.53	1,228.57	13,668.08	1,500.00	----------	----------	1,500.00	19
----------	888.26	16,065.03	2,864.00	----------	256.39	3,120.39	20
1,163.34	579.26	16,231.76	----------	----------	----------	----------	21
----------	426.72	5,868.41	----------	----------	----------	----------	22
----------	346.36	3,065.85	----------	----------	543.10	543.10	23
927.74	1,202.21	6,149.45	----------	----------	77.20	77.20	24
----------	1,065.55	4,936.70	1,454.40	----------	----------	1,454.40	25
12,324.33	417.20	17,269.53	----------	----------	----------	----------	26
306.63	915.19	3,316.26	748.75	----------	----------	748.75	27
1,036.73	513.07	5,433.55	----------	----------	----------	----------	28
1,581.18	352.62	5,354.73	----------	----------	7.85	7.85	29
517.50	745.33	3,880.38	----------	----------	----------	----------	30
----------	2,186.52	4,664.93	----------	----------	----------	----------	31
726.86	1,090.55	4,576.69	30.40	----------	----------	30.40	32
3,533.53	1,174.54	7,107.68	----------	----------	----------	----------	33
597.23	967.04	1,697.67	----------	----------	----------	----------	34
15.09	1,769.93	4,780.19	----------	----------	----------	----------	35
111.27	54.42	2,263.19	----------	----------	----------	----------	36
994.95	994.06	5,123.53	----------	----------	----------	----------	37
332.50	378.15	2,049.65	----------	----------	----------	----------	38
1,122.00	742.18	5,550.45	----------	----------	----------	----------	39
387.05	----------	1,192.55	----------	----------	----------	----------	40
458.94	656.99	2,662.93	----------	----------	----------	----------	41
1,311.58	1,016.73	4,777.06	----------	----------	----------	----------	42
355.13	806.85	2,627.48	----------	----------	----------	----------	43
----------	707.76	2,892.58	----------	----------	87.37	87.37	44
387.74	404.62	2,596.03	----------	----------	----------	----------	45
----------	224.91	652.16	----------	----------	----------	----------	46
8.13	630.45	1,214.76	----------	----------	----------	----------	47
----------	----------	1,914.12	----------	----------	----------	----------	48
130.47	649.66	2,106.13	----------	----------	----------	----------	49
103.75	339.96	1,115.46	----------	----------	6.82	6.82	50
759.70	297.02	2,054.22	----------	----------	----------	----------	51
----------	3,121.74	3,484.91	----------	----------	----------	----------	52
792.31	60.44	1,177.75	----------	----------	----------	----------	53
----------	584.64	1,784.64	----------	----------	----------	----------	54
818.31	492.89	3,142.20	----------	----------	----------	----------	55

TABLE NO. 8—CITIES—EXPENDITURES

Number in order of population	Cities	Protection of Life and Property				
		Police Department				
		Salaries and Wages	Betterment or Outlay	Miscellaneous	Total Police Department	Salaries and Wages
56	Waverly	3,947.65	550.00	841.26	5,338.91	1,370.00
57	Maquoketa	3,674.40	9.04	409.29	4,092.73	616.20
58	Anamosa	2,576.00		29.18	2,605.18	406.25
59	Indianola	2,782.33		180.66	2,962.99	582.00
60	Hampton	2,807.24	344.00	491.96	3,643.20	862.50
61	Jefferson	3,090.81	414.43	44.91	3,550.15	1,378.90
62	Manchester	4,181.73		151.01	4,332.74	785.25
63	Pella	2,620.27			2,620.27	755.00
64	Vinton	3,530.23		486.30	4,016.53	707.00
65	Sheldon	4,252.51	203.44	258.99	4,714.94	866.40
66	Belle Plaine	2,794.60		285.45	3,080.05	400.00
67	Eldora	1,969.95	15.75	19.71	2,005.41	455.00
68	Harlan	1,208.66		121.28	1,329.94	310.50
69	Nevada	2,489.78		356.56	2,846.34	820.45
70	Clear Lake	3,430.68		247.18	3,677.86	681.90
71	Cresco	2,801.15		348.05	3,149.20	514.70
72	Osage	2,348.33		61.75	2,400.08	456.15
73	Winterset	2,573.02	356.84	213.78	3,143.64	632.00
74	Emmetsburg	2,389.77		144.82	2,534.59	636.50
75	Osceola	2,298.75			2,298.75	50.00
76	Sac City	2,641.30		60.52	2,701.82	171.20
77	Bettendorf	2,505.50	702.48		3,207.98	
78	Tama	2,165.63	14.73		2,180.36	839.45
79	Clarion	2,646.80	1.64	69.89	2,718.33	378.00
80	Onawa	2,768.00			2,768.00	
81	Waukon	2,184.10		3.04	2,187.14	112.60
82	Hawarden	3,071.45		23.52	3,094.97	240.00
83	New Hampton	2,871.41			2,871.41	
84	Sigourney	1,416.00		288.00	1,704.00	100.00
85	Monticello	2,484.70		49.44	2,534.14	500.75
86	Audubon	2,186.45		4.04	2,190.49	786.66
87	Humboldt	2,257.75		.93	2,258.68	622.00
88	Bloomfield	2,574.75			2,574.75	404.50
89	Rock Rapids	3,353.50	61.29		3,414.79	110.43
90	Colfax	1,087.75		11.70	1,099.45	374.25
91	Ida Grove	1,838.85		8.10	1,846.95	317.61
92	Marengo	1,963.82			1,963.82	1,033.16
93	Tipton	1,561.22	17.86	160.13	1,739.21	300.00
94	Rockwell City	1,787.85			1,787.85	
95	Bedford	995.00			995.00	212.00
96	Madrid	2,361.00		4.00	2,365.00	54.55
97	West Union	1,448.95		54.36	1,503.31	446.55
98	Dyersville	2,723.00	40.93	24.28	2,788.21	120.00
99	De Witt	3,084.83		168.72	3,253.55	252.80
100	Villisca	1,575.10	7.58	333.54	1,916.22	322.19
101	Corning	1,616.10		36.06	1,652.16	50.00
102	Forest City	1,137.00		16.30	1,153.30	400.10
103	Lake City	1,670.20		56.39	1,726.59	346.88
104	Leon	1,056.98		8.20	1,065.18	424.25
105	Hamburg	1,450.00	20.61	411.01	1,881.62	
106	Mystic	767.61			767.61	99.62
107	Toledo	2,152.50		28.30	2,180.80	406.00
108	Eldon	1,313.20		254.84	1,568.04	355.00
109	Stuart	2,190.00			2,190.00	200.00
110	Seymour	718.86			718.86	

FOR YEAR ENDING MARCH 31, 1940—Continued

Protection of Life and Property							Number in order of population
Fire Department			Municipal and Police Court				
Betterment or Outlay	Miscellaneous	Total Fire Department	Salaries and Wages	Betterment or Outlay	Miscellaneous	Total Municipal and Police Court	
4,798.38	1,129.64	7,298.02					56
1,232.64	145.81	1,994.65					57
133.52	470.83	1,010.60					58
	376.49	958.49					59
2,974.02	1,011.76	4,848.28					60
791.02	114.74	2,284.66					61
177.45	362.89	1,325.59					62
234.23	84.71	1,073.94					63
	1,219.80	1,926.80					64
270.87	425.93	1,563.20					65
402.24	109.58	911.82			10.00	10.00	66
664.96	263.44	1,383.40					67
351.44	320.49	982.43					68
	1,121.22	1,941.67					69
311.52	215.00	1,208.42					70
140.60	512.88	1,168.27					71
	599.79	1,055.94					72
	927.88	1,559.88					73
	542.93	1,179.43					74
1,334.95		1,384.95					75
1,098.84	373.16	1,643.20					76
751.29	4,741.70	5,492.99					77
513.38		1,352.83					78
877.86	274.81	1,530.67					79
76.50	432.38	508.88					80
3,222.41	220.11	3,555.12					81
	401.95	641.95					82
693.09	638.85	1,331.94					83
452.21	439.18	991.39					84
153.89	39.79	694.43					85
503.08	465.51	1,755.25					86
806.20		1,428.20					87
803.40	233.63	1,441.53					88
1,226.56		1,336.99					89
	244.62	618.87	1.80		18.30	20.10	90
350.94	53.23	721.78					91
290.08		1,323.24					92
525.66	481.19	1,306.85					93
	1,099.54	1,099.54					94
	633.93	845.93					95
422.42	154.73	631.70					96
370.52	172.71	989.78					97
701.68	181.84	1,003.52					98
870.06	349.09	1,471.95					99
392.12	391.08	1,105.39					100
	568.06	618.06			119.75	119.75	101
952.69	523.55	1,876.34					102
292.41	359.70	998.90					103
388.32	360.50	1,173.07			88.80	88.80	104
539.05	149.28	688.33					105
126.55	59.08	285.25					106
	265.26	671.26					107
7.21	98.09	460.30	10.20			10.20	108
372.12		572.12					109
	239.44	239.44					110

TABLE NO. 8—CITIES—EXPENDITURES

Number in order of population	Cities	Protection of Life and Property		
		Inspection Department		
		Salaries and wages	Betterment or outlay	Miscellaneous
	Grand Total	$ 102,710.69	$ 1,328.45	$ 13,437.90
1	Des Moines	27,400.60		5,797.89
2	Sioux City	7,720.56		2,364.48
3	Davenport	7,500.00		
4	Cedar Rapids	15,029.25	743.59	1,052.75
5	Waterloo	14,847.94	412.71	727.81
6	Council Bluffs	4,237.51		576.23
7	Dubuque	7,380.00	172.15	344.26
8	Ottumwa	2,145.00		398.36
9	Burlington	4,500.00		62.62
10	Clinton			
11	Mason City	2,923.00		165.78
12	Ft. Dodge	3,726.67		1,223.21
13	Marshalltown	1,557.50		
14	Muscatine			
15	Iowa City			383.76
16	Keokuk			
17	Ft. Madison	900.00		
18	Boone	394.99		145.75
19	Newton	345.00		33.15
20	Ames			
21	Oskaloosa	150.00		
22	Creston			
23	Centerville			
24	Charles City			
25	Oelwein			
26	Cedar Falls	450.00		
27	Webster City			
28	Fairfield			
29	Shenandoah			
30	Cherokee			
31	Perry			
32	Red Oak			
33	Atlantic			
34	Chariton			
35	Spencer			
36	Clarinda			
37	Grinnell	162.50		
38	Estherville			
39	Washington			
40	Le Mars			
41	Knoxville			
42	Carroll			
43	Decorah	66.00		
44	Albia			
45	Marion			
46	West Des Moines			
47	Glenwood			
48	Missouri Valley			
49	Storm Lake	480.00		15.45
50	Iowa Falls			
51	Eagle Grove	303.67		
52	Algona			
53	Denison			
54	Mt. Pleasant			
55	Independence			

FOR YEAR ENDING MARCH 31, 1940—Continued

Protection of Life and Property						Number in order of population
	Miscellaneous Expenditures					
Total inspection department	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	Total protection of life and property	
$ 117,477.04	$ 23,900.18	$ 9,090.71	$ 86,197.31	$ 119,188.20	$ 4,179,717.10	
33,198.49					848,557.72	1
10,085.04	10,952.50		5,268.01	16,220.51	470,692.55	2
7,500.00	4,983.08		7,609.47	12,592.55	347,532.44	3
16,825.59					290,117.35	4
15,988.46			19.75	19.75	235,105.66	5
4,813.74	1,660.00		139.79	1,799.79	163,027.46	6
7,896.41	3,750.00	94.64	358.73	4,203.37	225,228.73	7
2,543.36					96,270.63	8
4,562.62					102,987.27	9
			26,327.07	26,327.07	153,724.91	10
3,088.78					147,642.16	11
4,949.88	1,421.30			1,421.30	107,823.98	12
1,557.50					50,939.98	13
	120.00			120.00	57,254.32	14
383.76			16,765.57	16,765.57	63,747.76	15
			15,599.42	15,599.42	85,423.14	16
900.00	300.00		793.04	1,093.04	32,895.46	17
540.74	279.58		378.38	657.96	33,840.53	18
378.15					30,420.66	19
					44,442.55	20
150.00					28,679.33	21
			4,083.41	4,083.41	16,980.16	22
			3,669.26	3,669.26	15,451.70	23
			202.19	202.19	14,287.29	24
					13,399.98	25
450.00					28,260.38	26
					11,726.34	27
					10,882.94	28
					10,138.64	29
					10,312.33	30
					10,860.19	31
					10,202.24	32
					11,914.06	33
					4,418.04	34
					12,647.95	35
					6,748.79	36
162.50					10,520.42	37
		8,996.07		8,996.07	20,784.09	38
			526.60	526.60	11,324.34	39
					7,465.53	40
					6,999.88	41
					11,091.95	42
66.00					9,963.59	43
					6,724.20	44
			2,668.56	2,668.56	9,891.52	45
					3,946.82	46
					2,693.46	47
			531.00	531.00	5,504.87	48
495.45	133.00			133.00	8,190.99	49
					6,405.78	50
303.67					5,939.08	51
					8,454.75	52
					4,654.32	53
					6,566.69	54
					9,125.06	55

TABLE NO. 8—CITIES—EXPENDITURES

Number in order of population	Cities	Protection of Life and Property		
		Inspection Department		
		Salaries and wages	Betterment or outlay	Miscellaneous
56	Waverly	300.00		8.40
57	Maquoketa			
58	Anamosa			
59	Indianola			
60	Hampton			
61	Jefferson	38.50		
62	Manchester			
63	Pella			
64	Vinton			
65	Sheldon			
66	Belle Plaine			
67	Eldora	150.00		
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			
82	Hawarden			
83	New Hampton			
84	Sigourney			
85	Monticello			
86	Audubon			
87	Humboldt	2.00		
88	Bloomfield			54.00
89	Rock Rapids			
90	Colfax			
91	Ida Grove			
92	Marengo			
93	Tipton			
94	Rockwell City			84.00
95	Bedford			
96	Madrid			
97	West Union			
98	Dyersville			
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			

FOR YEAR ENDING MARCH 31, 1940—Continued

Protection of Life and Property						
	Miscellaneous Expenditures					
Total inspection department	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	Total protection of life and property	Number in order of population
308.40					12,945.33	56
					6,087.38	57
					3,615.78	58
					3,921.48	59
					8,491.48	60
38.50					5,873.31	61
			688.22	688.22	6,346.55	62
					3,694.21	63
					5,943.33	64
					6,278.14	65
			8.96	8.96	4,010.83	66
150.00					3,538.81	67
					2,312.37	68
					4,788.01	69
					4,886.28	70
					4,317.47	71
					3,456.02	72
					4,703.52	73
					3,714.02	74
					3,683.70	75
					4,345.02	76
					8,700.97	77
					3,533.19	78
					4,249.00	79
					3,276.88	80
					5,742.26	81
					3,736.92	82
					4,203.35	83
			22.65	22.65	2,718.04	84
					3,228.57	85
					3,945.74	86
2.00					3,688.88	87
54.00					4,070.28	88
					4,751.78	89
					1,738.42	90
					2,568.73	91
			244.76	244.76	3,531.82	92
					3,046.06	93
84.00					2,971.39	94
					1,840.93	95
					2,996.70	96
					2,493.09	97
					3,791.73	98
					4,725.50	99
					3,021.61	100
					2,389.97	101
					3,029.64	102
					2,725.58	103
					2,327.05	104
	300.72			300.72	2,870.67	105
			4.40	4.40	1,057.26	106
			288.07	288.07	3,140.13	107
					2,038.54	108
					2,762.12	109
					958.30	110

TABLE NO. 9—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department	
		General	
		Salaries and wages	Betterment or outlay
	Grand Total	$ 140,365.80	$ 10,059.41
1	Des Moines	43,632.55	442.50
2	Sioux City	22,396.25	----------
3	Davenport	12,320.14	----------
4	Cedar Rapids	3,292.00	495.50
5	Waterloo	3,158.00	522.87
6	Council Bluffs	4,100.00	413.06
7	Dubuque	11,000.00	1,382.32
8	Ottumwa	2,643.33	----------
9	Burlington	1,500.00	----------
10	Clinton	560.00	----------
11	Mason City	5,783.30	266.68
12	Ft. Dodge	5,154.62	2,695.09
13	Marshalltown	----------	----------
14	Muscatine	1,210.00	----------
15	Iowa City	4,613.85	----------
16	Keokuk	2,842.50	----------
17	Ft. Madison	300.00	----------
18	Boone	1,315.00	----------
19	Newton	25.00	----------
20	Ames	----------	----------
21	Oskaloosa	899.48	24.67
22	Creston	----------	----------
23	Centerville	----------	----------
24	Charles City	599.00	----------
25	Oelwein	----------	----------
26	Cedar Falls	1,090.00	----------
27	Webster City	150.00	----------
28	Fairfield	731.50	----------
29	Shenandoah	55.00	----------
30	Cherokee	375.00	----------
31	Perry	675.00	----------
32	Red Oak	337.50	----------
33	Atlantic	150.00	----------
34	Chariton	100.00	----------
35	Spencer	----------	----------
36	Clarinda	199.00	----------
37	Grinnell	1,080.00	----------
38	Estherville	----------	----------
39	Washington	570.00	----------
40	Le Mars	50.00	----------
41	Knoxville	----------	----------
42	Carroll	6.00	----------
43	Decorah	211.00	----------
44	Albia	134.86	----------
45	Marion	----------	----------
46	West Des Moines	257.50	----------
47	Glenwood	165.00	----------
48	Missouri Valley	----------	----------
49	Storm Lake	720.00	----------
50	Iowa Falls	75.00	----------
51	Eagle Grove	125.00	----------
52	Algona	----------	----------
53	Denison	146.00	----------
54	Mt. Pleasant	----------	----------
55	Independence	----------	----------

FOR YEAR ENDING MARCH 31, 1940

Health Department						Number in order of population
Expense		Sewers and Sewage Disposal				
Miscellaneous	Total general expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total sewers and sewage disposal	
$ 22,005.25	$ 172,430.46	$ 336,503.16	$ 1,651,011.95	$ 174,558.74	$ 2,162,073.85	
2,327.23	46,402.28	63,589.75	1,430.00	16,637.32	81,657.07	1
6,088.46	28,484.71	35,884.23	30,644.79	10,595.39	77,124.41	2
1,359.28	13,679.42	18,180.25	1,000.00	9,542.96	28,723.21	3
502.96	4,290.46	20,825.07	5,321.26	9,735.55	35,881.88	4
390.88	4,071.75	22,466.68	660,077.70	3,179.83	685,724.21	5
88.62	4,601.68	22,522.65	1,775.34	6,563.82	30,861.81	6
367.71	12,750.03	9,469.00	1,271.83	1,113.27	11,854.10	7
503.25	3,146.58	7,463.37	1,260.98	1,262.50	9,986.85	8
1,932.73	3,432.73	3,781.95	2,949.61	1,280.35	8,011.91	9
----------	560.00	6,415.49	6,019.91	3,979.34	16,414.74	10
1,842.79	7,892.77	4,981.74	22,167.61	4,678.01	31,827.36	11
1,106.14	8,955.85	20,017.91	14,626.75	8,420.33	43,064.99	12
----------	----------	375.00	491,931.39	----------	492,306.39	13
48.67	1,258.67	----------	----------	----------	----------	14
374.99	4,988.84	4,305.81	----------	1,886.12	6,191.93	15
555.76	3,398.26	785.50	----------	613.79	1,399.29	16
109.00	409.00	1,051.50	3,445.21	742.03	5,238.74	17
57.75	1,372.75	2,962.26	864.87	559.14	4,386.27	18
86.58	111.58	8,175.19	733.76	2,087.29	10,996.24	19
----------	----------	----------	----------	13,435.30	13,435.30	20
----------	924.15	2,728.50	1,952.78	2,481.84	7,163.12	21
----------	----------	1,891.48	----------	772.21	2,663.69	22
----------	----------	1,240.44	75.00	893.68	2,209.12	23
54.64	653.64	1,271.79	----------	1,587.45	2,859.24	24
----------	----------	2,126.06	----------	1,275.15	3,401.21	25
----------	1,090.00	2,741.09	70,293.45	566.73	73,601.27	26
11.26	161.26	1,350.62	152,518.95	3,808.65	157,678.22	27
----------	731.50	1,566.73	431.79	732.28	2,730.80	28
----------	55.00	33.93	402.11	8.63	444.67	29
7.70	382.70	1,515.69	838.44	946.98	3,301.11	30
79.55	754.55	2,005.54	----------	21,691.22	23,696.76	31
11.89	349.39	1,409.12	554.35	----------	1,963.47	32
----------	150.00	434.50	700.00	910.76	2,045.26	33
----------	100.00	1,301.88	4,363.27	461.00	6,126.15	34
----------	----------	2,907.47	115.52	2,393.47	5,416.46	35
24.53	223.53	----------	----------	----------	----------	36
----------	1,080.00	1,657.92	1,940.26	2,293.11	5,891.29	37
----------	----------	1,434.17	936.24	1,904.01	4,274.42	38
----------	570.00	3,584.11	753.00	1,216.21	5,553.32	39
10.01	60.01	219.40	94.70	----------	314.10	40
----------	----------	1,689.67	1,749.94	425.65	3,865.26	41
10.46	16.46	1,578.13	77.68	1,198.16	2,853.97	42
165.00	376.00	2,537.06	2,241.26	2,087.87	6,866.19	43
----------	134.86	1,807.60	371.14	201.29	2,380.03	44
4.78	4.78	1,591.54	319.75	624.65	2,535.94	45
----------	257.50	107.80	160.00	2,500.00	2,767.80	46
----------	165.00	3.75	----------	27.57	31.32	47
----------	----------	----------	----------	181.86	181.86	48
15.45	735.45	2,945.60	3,985.58	2.43	6,933.61	49
21.53	96.53	333.65	123.52	778.47	1,235.64	50
----------	125.00	279.32	211.55	38.57	529.44	51
782.70	782.70	1,002.66	306.92	217.79	1,527.37	52
----------	146.00	403.20	35.91	----------	439.11	53
----------	----------	1,856.11	----------	1,652.76	3,509.37	54
----------	----------	1,283.99	137.75	189.38	1,611.12	55

TABLE NO. 9—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department	
		General	
		Salaries and wages	Betterment or outlay
56	Waverly		
57	Maquoketa	50.00	
58	Anamosa		
59	Indianola		
60	Hampton	603.00	
61	Jefferson		
62	Manchester	12.00	
63	Pella		
64	Vinton	50.00	
65	Sheldon		
66	Belle Plaine	896.40	
67	Eldora		
68	Harlan	25.00	
69	Nevada	18.15	
70	Clear Lake	150.00	
71	Cresco	100.00	
72	Osage		
73	Winterset		
74	Emmetsburg		
75	Osceola	1,080.00	
76	Sac City		
77	Bettendorf		
78	Tama	4.50	
79	Clarion		
80	Onawa		
81	Waukon	73.00	
82	Hawarden		
83	New Hampton		
84	Sigourney		
85	Monticello		
86	Audubon	50.00	
87	Humboldt		
88	Bloomfield	1,926.19	3,816.72
89	Rock Rapids	73.57	
90	Colfax	20.50	
91	Ida Grove		
92	Marengo	65.00	
93	Tipton	31.00	
94	Rockwell City		
95	Bedford		
96	Madrid	100.00	
97	West Union		
98	Dyersville	9.00	
99	De Witt	15.00	
100	Villisca	50.00	
101	Corning	50.00	
102	Forest City	89.91	
103	Lake City		
104	Leon	6.00	
105	Hamburg		
106	Mystic		
107	Toledo		
108	Eldon	69.20	
109	Stuart		
110	Seymour		

FOR YEAR ENDING MARCH 31, 1940—Continued

Health Department						
Expense		Sewers and Sewage Disposal				
Miscellaneous	Total general expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total sewers and sewage disposal	Number in order of population
		1,282.80		1,040.67	2,323.47	56
	50.00	231.65	107.56	26.84	366.05	57
		1,063.60	73,125.59	2,082.49	76,271.68	58
		1,091.15		318.72	1,409.87	59
41.51	644.51	1,049.38	267.59	126.56	1,443.53	60
		963.80	404.26		1,368.06	61
	12.00	522.34		490.43	1,012.77	62
		1,527.00	157.42	781.55	2,465.97	63
2.40	52.40	735.88		832.61	1,568.49	64
		375.37	1,099.56	.60	1,475.53	65
	896.40		1,195.90	2,521.20	3,717.10	66
13.96	13.96	1,105.40	6.08	1,402.33	2,513.81	67
	25.00	660.90		231.29	892.19	68
5.95	24.10	1,322.85	352.04	699.74	2,374.63	69
	150.00	830.77	164.30	157.16	1,152.23	70
	100.00	1,712.92	8,784.18	497.79	10,994.89	71
		1,951.70		525.96	2,477.66	72
		600.00		21.01	621.01	73
		1,440.19	18,388.48	1,933.98	21,762.65	74
	1,080.00		785.95		785.95	75
		1,164.30	358.75	421.72	1,944.77	76
		892.35	80.45		972.80	77
	4.50	1,156.16	569.98	2,250.35	3,976.49	78
		663.79	64.40	540.68	1,268.87	79
		711.70	475.10	527.13	1,713.93	80
	73.00	227.70	823.79	517.63	1,569.12	81
		15.75		297.50	313.25	82
		659.40	1,080.15		1,739.55	83
		360.80		7.49	368.29	84
		208.75	624.92	362.09	1,195.76	85
	50.00	32.80		33.74	66.54	86
		2,050.33	7,773.22	105.33	9,928.88	87
2,984.11	8,727.02	210.00		359.00	569.00	88
	73.57	70.60	79.28		149.88	89
5.00	25.50	1.60		10.61	12.21	90
		639.02	587.45	113.19	1,339.66	91
	65.00			2.40	2.40	92
	31.00	634.78	84.06	85.36	804.20	93
				1,713.71	1,713.71	94
		404.76		798.00	1,202.76	95
1.52	101.52	532.35	86.94	95.06	714.35	96
		576.64	507.04	256.89	1,340.57	97
	9.00	194.47	41.65		236.12	98
	15.00	1,288.67	256.66	26.53	1,571.86	99
	50.00	19.00		1.07	20.07	100
7.00	57.00	579.18		580.36	1,159.54	101
	89.91	678.15	15,425.46	1,007.10	17,110.71	102
		9.90	314.82	4.55	329.27	103
	6.00	675.94	24,645.20	221.98	25,543.12	104
		168.72	231.60		400.32	105
						106
		691.50	641.97	146.17	1,479.64	107
1.50	70.70					108
		421.98	208.28		630.26	109
						110

TABLE NO. 9—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department		
		Refuse and Garbage Disposal		
		Salaries and wages	Betterment or outlay	Miscellaneous
	Grand Total	$ 256,009.79	$ 18,477.44	$ 52,971.23
1	Des Moines	58,343.07	----------	1,352.90
2	Sioux City	36,568.38	----------	1,864.80
3	Davenport	19,916.83	1,319.51	7,168.59
4	Cedar Rapids	27,293.31	3,388.31	2,046.76
5	Waterloo	17,838.79	19.80	605.57
6	Council Bluffs	14,982.75	1,744.86	2,672.97
7	Dubuque	----------	----------	16,744.92
8	Ottumwa	4,364.50	518.57	1,542.13
9	Burlington	6,875.50	----------	13.15
10	Clinton	11,238.74	----------	3,460.45
11	Mason City	8,068.69	263.72	4,315.92
12	Ft. Dodge	7,183.59	9,432.77	1,168.59
13	Marshalltown	540.00	----------	----------
14	Muscatine	500.00	----------	1,980.00
15	Iowa City	----------	----------	2,204.91
16	Keokuk	1,803.20	397.50	1,234.54
17	Ft. Madison	3,112.50	----------	110.50
18	Boone	3,232.96	----------	209.41
19	Newton	2,880.00	----------	308.85
20	Ames	----------	----------	1,020.00
21	Oskaloosa	839.70	----------	----------
22	Creston	820.96	----------	9.08
23	Centerville	393.18	----------	----------
24	Charles City	1,212.75	----------	189.67
25	Oelwein	2,481.28	----------	12.06
26	Cedar Falls	----------	----------	----------
27	Webster City	----------	----------	200.00
28	Fairfield	647.50	----------	----------
29	Shenandoah	117.00	----------	----------
30	Cherokee	450.00	----------	38.75
31	Perry	360.00	----------	----------
32	Red Oak	550.85	----------	19.37
33	Atlantic	937.95	----------	23.43
34	Chariton	----------	----------	----------
35	Spencer	225.00	----------	100.00
36	Clarinda	180.00	----------	107.60
37	Grinnell	----------	----------	----------
38	Estherville	780.00	----------	11.94
39	Washington	1,296.31	----------	308.67
40	Le Mars	----------	----------	360.00
41	Knoxville	----------	----------	110.00
42	Carroll	480.00	----------	48.72
43	Decorah	1,007.00	----------	29.92
44	Albia	196.80	----------	46.20
45	Marion	378.00	200.00	34.58
46	West Des Moines	----------	----------	30.00
47	Glenwood	215.00	----------	----------
48	Missouri Valley	----------	----------	79.88
49	Storm Lake	312.60	169.91	28.00
50	Iowa Falls	559.50	----------	59.25
51	Eagle Grove	976.61	162.25	25.00
52	Algona	360.00	----------	----------
53	Denison	10.50	90.00	----------
54	Mt. Pleasant	860.33	----------	----------
55	Independence	8.50	27.91	----------

FOR YEAR ENDING MARCH 31, 1940—Continued

Health Department						Number in order of population
Miscellaneous					Grand total health department	
Total refuse and garbage disposal	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		
$ 327,458.46	$ 12,102.67	$ 354,975.49	$ 17,399.06	$ 384,477.22	$ 3,046,439.99	
59,695.97					187,755.32	1
38,432.18		232,298.35		232,298.35	376,340.65	2
28,404.93					70,807.56	3
32,728.38	1,500.00		2,073.00	3,573.00	76,473.72	4
18,464.16					708,260.12	5
19,400.58		35,941.01		35,941.01	90,805.08	6
16,744.92	1,800.00	182.76	300.00	2,282.76	43,631.81	7
6,425.20					19,558.63	8
6,888.65					18,333.29	9
14,699.19					31,673.93	10
12,648.33					52,368.46	11
17,784.95					69,805.79	12
540.00	3,202.50	399.19	5,637.55	9,239.24	502,085.63	13
2,480.00					3,738.67	14
2,204.91	2,300.00		1,059.71	3,359.71	16,745.39	15
3,435.24					8,232.79	16
3,223.00					8,870.74	17
3,442.37	540.00		56.00	596.00	9,797.39	18
3,188.85					14,296.67	19
1,020.00			5,264.01	5,264.01	19,719.31	20
839.70					8,926.97	21
830.04					3,493.73	22
393.18	240.00		28.50	268.50	2,870.80	23
1,402.42					4,915.30	24
2,493.34					5,894.55	25
					74,691.27	26
200.00					158,039.48	27
647.50					4,109.80	28
117.00			542.04	542.04	1,158.71	29
488.75					4,172.56	30
360.00					24,811.31	31
570.22					2,883.08	32
961.38					3,156.64	33
					6,226.15	34
325.00					5,741.46	35
287.60					511.13	36
					6,971.29	37
791.94	402.50		86.82	489.32	5,555.68	38
1,604.98					7,728.30	39
360.00					734.11	40
110.00					3,975.26	41
528.73					3,399.16	42
1,036.92					8,279.11	43
243.00	43.80		88.40	132.20	2,890.09	44
612.58					3,153.30	45
30.00					3,055.20	46
215.00					411.32	47
79.88					261.74	48
510.51					8,179.57	49
618.75	744.44	27.00	391.82	1,163.26	3,114.18	50
1,163.86			493.19	493.19	2,311.49	51
360.00	180.92			180.92	2,850.99	52
100.50	312.75			312.75	998.36	53
860.33					4,369.70	54
36.41		85,449.41		85,449.41	87,096.94	55

TABLE NO. 9—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department		
		Refuse and Garbage Disposal		
		Salaries and wages	Betterment or outlay	Miscellaneous
56	Waverly	480.00		33.82
57	Maquoketa	240.00		7.83
58	Anamosa	650.00		.99
59	Indianola	998.40		2.04
60	Hampton	360.00		25.62
61	Jefferson	420.00		
62	Manchester	471.00	100.00	
63	Pella	648.50		88.98
64	Vinton	552.00		9.18
65	Sheldon	780.00	1.82	27.13
66	Belle Plaine			50.00
67	Eldora	530.40		4.65
68	Harlan	575.00		2.24
69	Nevada			
70	Clear Lake	635.04	61.68	20.35
71	Cresco	540.00		
72	Osage	180.00		
73	Winterset	60.00		
74	Emmetsburg			82.50
75	Osceola			
76	Sac City			
77	Bettendorf	1,293.79		
78	Tama	77.00		
79	Clarion	733.14		
80	Onawa	300.00		
81	Waukon	510.00		
82	Hawarden	227.60		
83	New Hampton	585.00		6.10
84	Sigourney			
85	Monticello	90.75	38.67	
86	Audubon			
87	Humboldt	176.25		
88	Bloomfield			
89	Rock Rapids	350.50		
90	Colfax			
91	Ida Grove	90.00	83.99	
92	Marengo	40.00		
93	Tipton	1,334.39		
94	Rockwell City			350.14
95	Bedford	64.20		209.22
96	Madrid	15.00	8.77	.95
97	West Union	48.75		100.00
98	Dyersville			
99	De Witt	270.70		.75
100	Villisca	27.05		
101	Corning			
102	Forest City	170.00		35.00
103	Lake City	50.00		
104	Leon	35.20		9.00
105	Hamburg			
106	Mystic			
107	Toledo		395.53	
108	Eldon			
109	Stuart			
110	Seymour		51.87	7.65

FOR YEAR ENDING MARCH 31, 1940—Continued

Health Department						
Miscellaneous						
Total refuse and garbage disposal	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	Grand total health department	Number in order of population
513.82	330.00	64.24	275.00	669.24	3,506.53	56
247.83					663.88	57
650.99					76,922.67	58
1,000.44					2,410.31	59
385.62					2,473.66	60
420.00					1,788.06	61
571.00					1,595.77	62
737.48			255.00	255.00	3,458.45	63
561.18					2,182.07	64
808.95					2,284.48	65
50.00					4,663.50	66
535.05					3,062.82	67
577.24					1,494.43	68
			3.00	3.00	2,401.73	69
717.07					2,019.30	70
540.00					11,634.89	71
180.00					2,657.66	72
60.00					681.01	73
82.50			148.98	148.98	21,994.13	74
					1,865.95	75
					1,944.77	76
1,293.79					2,266.59	77
77.00					4,057.99	78
733.14	90.00			90.00	2,092.01	79
300.00					2,013.93	80
510.00					2,152.12	81
227.60					540.85	82
591.10			200.00	200.00	2,530.65	83
					368.29	84
129.42					1,325.18	85
					116.54	86
176.25			240.00	240.00	10,345.13	87
					9,296.02	88
350.50					573.95	89
					37.71	90
173.99					1,513.65	91
40.00			7.00	7.00	114.40	92
1,334.39	297.36	350.48		647.84	2,817.43	93
350.14					2,063.85	94
273.42					1,476.18	95
24.72					840.59	96
148.75					1,489.32	97
					245.12	98
271.45					1,858.31	99
27.05					97.12	100
					1,216.54	101
205.00					17,405.62	102
50.00					379.27	103
44.20					25,593.32	104
	118.40		4.24	122.64	522.96	105
						106
395.53					1,875.17	107
			244.80	244.80	315.50	108
		263.05		263.05	893.31	109
59.52					59.52	110

TABLE NO. 10—CITIES—EXPENDITURES

Number in order of population	Cities	Street Department				
		General Street Expense				
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general street expense	Salaries and wages
	Grand Total	$435,221.29	$87,272.24	$226,759.63	$749,253.16	$314,737.74
1	Des Moines	38,877.96	1,979.92	11,615.58	52,473.46	93,218.36
2	Sioux City	28,913.58	16,838.56	10,255.87	56,007.81	23,187.53
3	Davenport	14,170.00	----------	----------	14,170.00	39,132.45
4	Cedar Rapids	37,724.26	1,566.73	8,287.20	47,578.19	29,197.97
5	Waterloo	26,759.40	9,313.75	1,737.16	37,810.31	6,581.09
6	Council Bluffs	25,219.21	2,407.47	2,836.72	30,463.40	2,859.30
7	Dubuque	1,800.00	32.36	131.21	1,963.57	8,184.88
8	Ottumwa	4,244.00	----------	2,112.80	6,356.80	6,532.37
9	Burlington	4,756.70	2,661.72	5,574.65	12,993.07	10,534.65
10	Clinton	3,917.00	1,574.12	2,203.30	7,694.42	5,628.60
11	Mason City	3,311.69	3,597.58	7,456.87	14,366.14	4,055.25
12	Ft. Dodge	9,991.95	1,230.05	6,303.53	17,525.53	----------
13	Marshalltown	9,773.25	285.00	4,933.61	14,991.86	----------
14	Muscatine	1,456.61	----------	7,039.37	8,495.98	----------
15	Iowa City	16,589.72	----------	4,121.61	20,711.33	----------
16	Keokuk	15,652.53	1,914.65	13,784.36	31,351.54	----------
17	Ft. Madison	4,683.10	----------	----------	4,683.10	----------
18	Boone	3,479.72	----------	5,156.45	8,636.17	----------
19	Newton	5,418.34	2,361.12	8,851.26	16,630.72	5,850.25
20	Ames	----------	----------	4,863.84	4,863.84	----------
21	Oskaloosa	1,785.70	----------	723.69	2,509.39	3,516.95
22	Creston	1,679.88	----------	1,266.15	2,946.03	4,010.52
23	Centerville	1,789.41	350.00	1,544.04	3,683.95	----------
24	Charles City	7,475.49	----------	3,114.38	10,589.87	----------
25	Oelwein	1,208.60	1,095.00	573.05	2,876.65	682.75
26	Cedar Falls	10,981.14	729.58	7,272.13	18,982.85	----------
27	Webster City	1,889.80	----------	3,625.31	5,515.11	1,956.36
28	Fairfield	6,433.15	3,174.65	----------	9,607.80	2,708.11
29	Shenandoah	1,320.00	----------	1,045.04	2,365.04	1,698.19
30	Cherokee	673.40	----------	1,422.89	2,096.29	1,417.61
31	Perry	2,227.50	1,380.76	2,272.75	5,881.01	2,022.45
32	Red Oak	2,734.35	----------	1,227.21	3,961.56	574.61
33	Atlantic	3,259.23	----------	4,227.27	7,486.50	2,907.23
34	Chariton	617.61	----------	----------	617.61	1,155.84
35	Spencer	1,211.15	----------	3,826.59	5,037.74	1,743.20
36	Clarinda	2,447.03	----------	1,458.30	3,905.33	1,169.51
37	Grinnell	2,194.15	2,901.27	940.78	6,036.20	2,538.37
38	Estherville	1,579.08	----------	4,973.55	6,552.63	1,724.43
39	Washington	1,824.49	----------	2,311.60	4,136.09	332.80
40	Le Mars	3,267.17	----------	2,696.60	5,963.77	1,175.50
41	Knoxville	4,211.40	580.93	1,297.23	6,089.56	1,463.48
42	Carroll	981.80	----------	961.53	1,943.33	1,399.60
43	Decorah	3,442.35	----------	4,625.11	8,067.46	860.69
44	Albia	1,200.00	----------	58.51	1,258.51	1,235.80
45	Marion	996.55	----------	601.61	1,598.16	1,049.78
46	West Des Moines	2,032.00	----------	1,196.05	3,228.05	648.00
47	Glenwood	566.66	----------	274.79	841.45	78.87
48	Missouri Valley	----------	----------	4,084.76	4,084.76	----------
49	Storm Lake	2,312.19	945.24	3,215.69	6,473.12	2,796.18
50	Iowa Falls	778.17	----------	1,417.71	2,195.88	1,507.54
51	Eagle Grove	1,095.20	----------	1,015.67	2,110.87	277.80
52	Algona	51.00	2,253.64	----------	2,304.64	7,744.97
53	Denison	2,929.22	1,447.44	----------	4,376.66	----------
54	Mt. Pleasant	3,252.13	1,593.00	435.36	5,280.49	933.34
55	Independence	5,816.00	973.36	1,796.67	8,586.03	430.70

FOR YEAR ENDING MARCH 31, 1940—Continued

Street Department								
Street Cleaning			Street Paving					
Betterment or outlay	Miscellaneous	Total street cleaning	Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving	Bridges	Number in order of population
$42,630.99	$83,764.86	$441,133.59	$87,303.70	$254,723.87	$177,714.69	$ 519,742.26	$ 208,347.79	
7,769.52	10,283.16	111,271.04					56,897.06	1
	13,365.99	36,553.52	2,276.86	24,064.37	5,225.27	31,566.50	53,735.58	2
1,219.51	20,705.80	61,157.76	8,981.94		6,741.36	15,723.30	299.26	3
11,394.88	2,428.18	43,021.03	12,077.70	7,861.18	435.21	20,374.09	6,831.06	4
1,328.90	674.58	8,584.57	5,664.15	12,556.47	953.95	19,174.57	3,853.42	5
		2,859.30					2,727.26	6
698.23	3,956.63	12,839.74	17,384.38	20,650.43	5,805.71	43,840.52		7
	2,020.47	8,552.84	1,188.93		44,852.65	46,041.58	42,197.33	8
3,302.75	1,489.22	15,326.62	2,930.90		1,201.66	4,132.56	6,854.76	9
	1,219.38	6,847.98	221.01		1,513.60	1,734.61	1,807.68	10
	1,675.81	5,731.06	1,770.33	11,015.12	1,777.66	14,563.11	18,272.24	11
			7,318.97		53,994.97	61,313.94	5,000.03	12
							902.05	13
			5,811.15	358.98	3,731.44	9,901.57	174.90	14
	3,239.39	3,239.39		15,943.50		15,943.50	1,948.35	15
							97.11	16
				452.25		452.25		17
			755.33		1,034.01	1,789.34		18
	2,499.91	8,350.16	590.00		1,410.00	2,000.00		19
	4,933.24	4,933.24			907.74	907.74		20
33.19	336.31	3,886.45	1,216.20		478.66	1,694.86		21
	331.21	4,341.73						22
							941.39	23
			85.00		229.03	314.03	1,074.86	24
	25.67	708.42			495.27	495.27		25
					548.44	548.44		26
		1,956.36	257.68		209.65	467.33	11.55	27
		2,708.11	200.00			200.00		28
884.54	96.52	2,679.25	506.32	6,593.16		7,099.48	224.39	29
3,709.86	257.79	5,385.26	897.12	63,733.16	1,111.78	65,742.06		30
	573.03	2,595.48	274.00	5,357.33		5,631.33		31
	3,894.43	4,469.04	1,168.63		1,250.47	2,419.10		32
	100.11	3,007.34	2,369.98		9,081.46	11,451.44	48.11	33
	549.75	1,705.59						34
	60.50	1,803.70	358.40		3,097.75	3,456.15		35
12.44	90.64	1,272.59			1,056.30	1,056.30		36
		2,538.37						37
	5.38	1,729.81						38
		332.80	5,089.13		.72	5,089.85		39
		1,175.50						40
	14.49	1,477.97						41
62.03	96.18	1,557.81	790.41		420.77	1,211.18	367.32	42
	1,056.93	1,917.62					1,948.66	43
	810.15	2,045.95						44
	20.15	1,069.93	157.92		950.65	1,108.57	505.31	45
	6.94	654.94	333.91	5,153.69	884.42	6,372.02		46
	3.26	82.13						47
	1,395.09	1,395.09			339.06	339.06		48
1,649.01	637.41	5,082.60	250.00	10,332.07	35.70	10,617.77		49
	166.93	1,674.47	503.68		688.36	1,192.04		50
2.75	19.97	300.52	108.00		154.30	262.30	31.20	51
1,114.64	2,698.90	11,588.51						52
								53
		933.34	432.28	401.64		833.92		54
		430.70						55

TABLE NO. 10—CITIES—EXPENDITURES

Number in order of population	Cities	Street Department				
		General Street Expense				
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general street expense	Salaries and wages
56	Waverly	3,912.97	----------	3,735.17	7,648.14	2,500.30
57	Maquoketa	1,865.06	1,202.89	629.70	3,697.65	1,413.00
58	Anamosa	3,414.31	----------	500.14	3,914.45	----------
59	Indianola	4,129.10	----------	2,058.05	6,187.15	----------
60	Hampton	1,100.95	----------	1,054.30	2,155.25	1,203.86
61	Jefferson	1,693.45	1,314.03	4.00	3,011.48	1,347.00
62	Manchester	972.51	----------	699.81	1,672.32	663.13
63	Pella	1,007.05	977.23	441.57	2,425.85	639.07
64	Vinton	3,661.43	----------	1,493.98	5,155.41	353.75
65	Sheldon	4,292.05	3,335.19	----------	7,627.24	----------
66	Belle Plaine	2,310.50	10.52	1,549.93	3,870.95	595.70
67	Eldora	490.24	----------	342.66	832.90	207.90
68	Harlan	1,072.40	----------	604.60	1,677.00	359.85
69	Nevada	1,942.35	----------	2,147.34	4,089.69	621.77
70	Clear Lake	539.44	----------	1,309.79	1,849.23	1,140.57
71	Cresco	4,204.30	----------	2,437.42	6,641.72	694.17
72	Osage	1,061.78	----------	1,431.60	2,493.38	2,073.84
73	Winterset	5,488.15	715.84	1,188.58	7,392.57	----------
74	Emmetsburg	2,583.40	----------	1,031.01	3,614.41	375.30
75	Osceola	2,340.00	1,427.84	193.63	3,961.47	480.00
76	Sac City	4,515.75	1,254.44	----------	5,770.19	400.01
77	Bettendorf	3,369.13	6,665.87	----------	10,035.00	----------
78	Tama	1,624.92	1,124.91	----------	2,749.83	550.00
79	Clarion	928.82	----------	1,048.24	1,977.06	453.09
80	Onawa	1,065.35	----------	1,056.33	2,121.68	1,578.15
81	Waukon	2,357.96	----------	2,073.94	4,431.90	1,100.50
82	Hawarden	579.76	----------	756.09	1,335.85	674.71
83	New Hampton	2,040.00	----------	----------	2,040.00	406.29
84	Sigourney	1,204.69	737.36	374.00	2,316.05	475.35
85	Monticello	----------	----------	----------	----------	584.00
86	Audubon	1,327.93	----------	2,438.50	3,766.43	----------
87	Humboldt	1,282.01	----------	3,887.19	5,169.20	500.17
88	Bloomfield	2,993.75	----------	5,385.67	8,379.42	1,318.38
89	Rock Rapids	3,378.11	1,009.30	826.77	5,214.18	----------
90	Colfax	552.85	----------	1,374.76	1,927.61	260.90
91	Ida Grove	335.46	249.16	----------	584.62	1,236.45
92	Marengo	1,404.03	----------	975.00	2,379.03	62.00
93	Tipton	1,147.70	463.21	----------	1,610.91	641.65
94	Rockwell City	1,610.00	----------	1,816.32	3,426.32	----------
95	Bedford	885.66	----------	1,002.98	1,888.64	600.00
96	Madrid	856.61	----------	574.56	1,431.17	46.60
97	West Union	563.42	----------	674.44	1,237.86	274.52
98	Dyersville	1,668.83	1,571.17	234.04	3,474.04	523.51
99	De Witt	272.48	----------	575.66	848.14	541.90
100	Villisca	156.75	337.32	820.91	1,314.98	218.55
101	Corning	1,158.26	----------	2,994.72	4,152.98	----------
102	Forest City	414.14	----------	395.79	809.93	192.93
103	Lake City	520.54	----------	554.38	1,074.92	30.79
104	Leon	275.27	----------	473.20	748.47	520.00
105	Hamburg	353.50	463.20	----------	816.70	----------
106	Mystic	607.60	----------	----------	607.60	----------
107	Toledo	2,113.00	----------	588.72	2,701.72	----------
108	Eldon	1,708.23	----------	236.73	1,944.96	154.20
109	Stuart	864.82	1,225.06	----------	2,089.88	----------
110	Seymour	----------	----------	----------	----------	----------

FOR YEAR ENDING MARCH 31, 1940—Continued

Street Department								Number in order of population
Street Cleaning			Street Paving					
Betterment or outlay	Miscellaneous	Total street cleaning	Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving	Bridges	
	257.52	2,757.82						56
1,051.40	329.00	2,793.40						57
					816.84	816.84		58
								59
26.48	15.79	1,246.13	376.13		215.66	591.79	96.58	60
		1,347.00	1,643.77		18,456.30	20,100.07		61
	28.34	691.47						62
		639.07	304.00			304.00		63
		353.75	77.75			77.75		64
								65
		595.70	48.00		18.29	66.29		66
	45.67	253.57						67
	8.77	368.62	154.20		649.09	803.29		68
		621.77			43.84	43.84		69
4,529.21	46.64	5,716.42						70
21.67		715.84	330.73		280.65	611.38		71
	117.63	2,191.47			32.00	32.00		72
								73
		375.30		2,145.11		2,145.11		74
		480.00		350.00		350.00		75
	15.75	415.76						76
				1,061.05		1,061.05		77
		550.00						78
679.55	133.51	1,266.15						79
		1,578.15			1,074.55	1,074.55		80
13.85	193.21	1,307.56	221.93			221.93		81
	2.69	677.40						82
		406.29					31.78	83
34.88	43.71	553.94	150.00		1,350.71	1,500.71	117.99	84
519.01		1,103.01					34.38	85
								86
10.13		510.33						87
		1,318.38			2,254.53	2,254.53		88
								89
	2.19	263.09					14.28	90
362.21	83.73	1,682.39	1,294.90		1,019.10	2,314.00	95.05	91
		62.00		50.18		50.18		92
17.40		659.05	293.74	163.25		456.99	189.44	93
	400.00	400.00						94
	8.26	608.26						95
		46.60						96
601.11	11.53	887.16	269.80		26.22	296.02	7.50	97
		523.51						98
1,240.56	13.77	1,996.23						99
		218.55	35.50	25.72		61.22	250.57	100
								101
		192.93	123.94	65,857.50	814.47	66,795.91		102
	35.43	66.22			17.90	17.90		103
		520.00						104
11.25	36.71	47.96	9.00	322.17		331.17		105
								106
				275.54		275.54		107
	185.51	339.71			26.52	26.52	55.84	108
								109
	10.00	10.00					703.50	110

TABLE NO. 10—CITIES—EXPENDITURES

Number in order of population	Cities	Street Department			
		Sidewalks and Crossings			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total sidewalks and crossings
	Grand Total	$ 43,144.28	$ 17,998.80	$ 30,248.92	$ 91,392.00
1	Des Moines	28,846.12	484.80	4,460.07	33,790.99
2	Sioux City				
3	Davenport	733.75		1,165.97	1,899.72
4	Cedar Rapids	3,929.42	1,002.90	174.65	5,116.97
5	Waterloo	239.01	218.28	6.31	463.60
6	Council Bluffs				
7	Dubuque				
8	Ottumwa	621.25		268.75	890.00
9	Burlington	340.56		207.50	548.06
10	Clinton			1.48	1.48
11	Mason City			686.41	686.41
12	Ft. Dodge	199.79	830.35		1,030.14
13	Marshalltown				
14	Muscatine				
15	Iowa City		1,840.79		1,840.79
16	Keokuk	1,365.52		6,811.65	8,177.17
17	Ft. Madison				
18	Boone	258.42	2,835.89	45.42	3,139.73
19	Newton	165.00		650.00	815.00
20	Ames			672.79	672.79
21	Oskaloosa	462.63		103.38	566.01
22	Creston			16.00	16.00
23	Centerville				
24	Charles City	1.68			1.68
25	Oelwein			35.56	35.56
26	Cedar Falls	743.30	223.11		966.41
27	Webster City	79.53			79.53
28	Fairfield				
29	Shenandoah	248.64	345.03	4.85	598.52
30	Cherokee	345.31		699.72	1,045.03
31	Perry	42.90		7,699.44	7,742.34
32	Red Oak		18.36		18.36
33	Atlantic				
34	Chariton	57.57			57.57
35	Spencer	103.45	179.92	79.73	363.10
36	Clarinda				
37	Grinnell				
38	Estherville				
39	Washington	16.92		25.24	42.16
40	Le Mars		444.89		444.89
41	Knoxville	69.30			69.30
42	Carroll	15.80		16.12	31.92
43	Decorah	112.16		8.45	120.61
44	Albia			344.24	344.24
45	Marion	71.10		14.22	85.32
46	West Des Moines	37.00		194.44	231.44
47	Glenwood	725.58	504.43	277.63	1,507.64
48	Missouri Valley				
49	Storm Lake	160.78	137.60		298.38
50	Iowa Falls		375.25		375.25
51	Eagle Grove	55.05	2,166.26	1,408.49	3,629.80
52	Algona				
53	Denison		265.00		265.00
54	Mt. Pleasant	654.68			654.68
55	Independence				

FOR YEAR ENDING MARCH 31, 1940—Continued

Street Department						Number in order of population
	Grading and Oiling					
Total street lighting	Salaries and wages	Miscellaneous	Total grading and oiling	Total snow removal	Total weed cutting	
$ 844,378.14	$ 204,210.66	$ 184,004.34	$ 388,215.00	$ 172,366.66	$ 23,641.20	
154,210.57	48,877.35	13,422.05	62,299.40	34,003.71	----------	1
87,045.37	28,068.51	6,680.58	34,749.09	20,193.37	----------	2
67,335.30	1,514.08	2,234.56	3,748.64	9,987.40	----------	3
53,728.14	32,889.28	12,435.44	45,324.72	14,707.23	5,484.89	4
56,585.46	6,035.53	19,825.29	25,860.82	8,895.59	140.10	5
26,924.96	2,941.20	2,122.52	5,063.72	2,981.85	1,322.75	6
39,371.42	----------	----------	----------	5,597.43	----------	7
20,735.00	6,838.54	11,443.82	18,282.36	3,785.04	354.55	8
22,942.49	1,192.00	166.47	1,358.47	8,652.92	2,234.89	9
20,126.72	9,701.70	9,804.21	19,505.91	5,332.20	1,241.41	10
21,103.60	2,252.95	----------	2,252.95	4,229.29	682.26	11
22,503.27	3,059.85	934.71	3,994.56	3,799.05	851.99	12
----------	----------	12,048.78	12,048.78	953.56	----------	13
----------	10,113.30	2,732.25	12,845.55	----------	----------	14
12,478.87	1,796.59	733.63	2,530.22	----------	387.55	15
14,624.32	2,019.98	1,065.19	3,085.17	----------	----------	16
10,527.30	1,423.00	70.70	1,493.70	----------	----------	17
7,564.08	2,234.92	347.13	2,582.05	1,998.87	26.10	18
9,887.09	270.34	----------	270.34	565.00	126.50	19
----------	----------	4,598.91	4,598.91	734.10	1,163.80	20
8,455.81	1,726.65	572.86	2,309.51	3,000.86	53.40	21
5,447.24	963.48	614.21	1,577.69	1,302.92	345.38	22
3,464.00	1,206.90	1,054.50	2,261.40	734.51	----------	23
6,539.52	1,321.50	306.36	1,627.86	----------	----------	24
3,919.77	1,898.07	653.93	2,552.00	----------	431.30	25
----------	----------	----------	----------	409.30	249.95	26
1,613.25	527.50	413.95	941.45	529.02	136.23	27
3,421.83	1,423.60	8.87	1,432.47	----------	----------	28
5,576.66	254.23	967.14	1,221.37	1,877.46	383.53	29
4,178.13	721.03	2,156.65	2,877.68	1,338.48	165.00	30
4,454.30	13.10	906.15	919.25	158.12	249.20	31
3,316.87	332.07	9,505.43	9,837.50	1,318.91	29.60	32
----------	50.84	----------	50.84	493.50	----------	33
2,599.00	1,481.50	385.08	1,866.58	594.12	----------	34
3,100.22	813.40	----------	813.40	1,924.92	377.35	35
4,539.34	----------	237.51	237.51	543.23	13.14	36
4,358.67	267.40	616.04	883.44	845.41	278.45	37
----------	698.10	505.02	1,203.12	518.45	346.60	38
3,866.88	732.90	1,473.55	2,206.45	462.40	137.60	39
4,130.31	234.38	126.37	360.75	1,830.03	1.00	40
2,902.29	459.45	----------	459.45	----------	----------	41
4,435.82	136.25	----------	136.25	1,245.57	137.85	42
5,206.76	1,871.96	6,769.46	8,641.42	1,338.59	179.49	43
3,315.98	757.20	91.00	848.20	977.20	66.75	44
3,727.30	323.13	----------	323.13	513.65	120.76	45
2,097.26	336.00	----------	336.00	215.75	16.80	46
1,660.35	1,963.70	539.03	2,502.73	82.92	43.57	47
2,755.70	----------	228.78	228.78	1,028.51	148.85	48
4,587.97	449.03	87.30	536.33	393.46	16.50	49
4,155.69	499.50	943.08	1,442.58	1,140.74	313.38	50
3,300.00	122.76	49.49	172.25	286.11	180.29	51
----------	----------	----------	----------	1,105.50	----------	52
----------	901.65	----------	901.65	481.45	----------	53
----------	1,945.44	----------	1,945.44	270.70	488.22	54
----------	1,004.45	2,890.94	3,895.39	494.70	262.92	55

TABLE NO. 10—CITIES—EXPENDITURES

Number in order of population	Cities	Street Department			
		Sidewalks and Crossings			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total sidewalks and crossings
56	Waverly				
57	Maquoketa	28.80	5.15	4.64	38.59
58	Anamosa				
59	Indianola				
60	Hampton	49.86	13.44	66.03	129.33
61	Jefferson	105.80	10.47		116.27
62	Manchester				
63	Pella				
64	Vinton	8.00		8.00	16.00
65	Sheldon		13.25		13.25
66	Belle Plaine				
67	Eldora				
68	Harlan	32.80		100.68	133.48
69	Nevada		8.40		8.40
70	Clear Lake				
71	Cresco				
72	Osage		17.46	6.70	24.16
73	Winterset				
74	Emmetsburg				
75	Osceola				
76	Sac City	1,191.17	3,166.43	105.34	4,462.94
77	Bettendorf		1,904.94		1,904.94
78	Tama				
79	Clarion			3,706.60	3,706.60
80	Onawa				
81	Waukon	144.11	49.68		193.79
82	Hawarden				
83	New Hampton				
84	Sigourney	6.90			6.90
85	Monticello	10.25	55.90		66.15
86	Audubon			53.37	53.37
87	Humboldt	178.74	26.88	1.50	207.12
88	Bloomfield		300.00	45.77	345.77
89	Rock Rapids				
90	Colfax			12.24	12.24
91	Ida Grove			2.23	2.23
92	Marengo				
93	Tipton	49.24			49.24
94	Rockwell City				
95	Bedford				
96	Madrid	38.85			38.85
97	West Union	47.37		48.86	96.23
98	Dyersville	376.25	294.27		670.52
99	De Witt	3.00	91.19	1.25	95.44
100	Villisca	10.30			10.30
101	Corning				
102	Forest City	30.50	135.35		165.85
103	Lake City	1.00		7.20	8.20
104	Leon		7.65		7.65
105	Hamburg	119.12			119.12
106	Mystic				
107	Toledo		25.48		25.48
108	Eldon				
109	Stuart				
110	Seymour				

FOR YEAR ENDING MARCH 31, 1940—Continued

Street Department						
	Grading and Oiling					
Total street lighting	Salaries and wages	Miscellaneous	Total grading and oiling	Total snow removal	Total weed cutting	Number in order of population
----------	699.20	3,251.94	3,951.14	878.83	----------	56
----------	659.62	6,619.03	7,278.65	632.25	454.33	57
----------	----------	----------	----------	----------	----------	58
----------	----------	----------	----------	404.40	----------	59
3,366.00	996.76	99.25	1,096.01	799.27	88.90	60
3,179.20	463.20	236.27	699.47	800.60	267.40	61
2,844.52	327.93	1,815.68	2,143.61	572.27	66.58	62
----------	195.40	----------	195.40	82.95	196.00	63
----------	463.66	5,570.59	6,034.25	497.53	331.29	64
3,074.81	192.50	----------	192.50	28.08	----------	65
3,412.41	----------	400.00	400.00	819.05	----------	66
2,115.45	977.77	926.80	1,904.57	561.10	80.89	67
----------	1,596.55	396.46	1,993.01	398.43	40.40	68
2,355.36	212.25	49.00	261.25	320.37	131.87	69
4,063.68	313.97	418.42	732.39	563.67	156.92	70
3,159.87	81.81	6,267.54	6,349.35	1,490.07	----------	71
3,626.15	393.90	----------	393.90	377.15	1.00	72
----------	398.65	----------	398.65	466.55	----------	73
2,325.60	----------	161.01	161.01	245.13	249.16	74
2,208.30	----------	1,018.84	1,018.84	160.42	----------	75
2,810.69	325.85	----------	325.85	----------	----------	76
4,000.03	321.75	627.88	949.63	275.13	321.07	77
1,966.57	533.73	546.28	1,080.01	186.70	----------	78
2,376.05	393.71	336.07	729.78	665.74	169.27	79
----------	----------	----------	----------	44.35	40.00	80
1,777.00	191.64	780.70	972.34	365.78	27.68	81
----------	----------	----------	----------	144.81	283.95	82
----------	----------	----------	----------	632.55	----------	83
1,986.99	----------	----------	----------	190.94	21.00	84
1,912.09	699.25	531.54	1,230.79	443.13	113.15	85
2,064.36	----------	----------	----------	15.40	51.60	86
1,981.20	741.80	6,452.10	7,193.90	476.70	138.35	87
----------	159.50	142.19	301.69	----------	----------	88
----------	244.90	----------	244.90	542.35	67.20	89
1,502.54	----------	----------	----------	87.36	26.36	90
2,040.00	461.90	----------	461.90	127.09	51.61	91
2,985.91	----------	----------	----------	21.75	101.05	92
----------	441.53	7,676.88	8,118.41	538.22	50.76	93
2,142.00	----------	----------	----------	297.49	----------	94
1,080.30	138.63	260.76	399.39	509.79	133.70	95
1,522.47	297.64	----------	297.64	47.45	----------	96
1,861.37	----------	----------	----------	421.08	68.29	97
2,536.44	----------	----------	----------	240.73	----------	98
1,842.25	840.91	5,404.82	6,245.73	521.80	212.40	99
1,421.33	291.51	253.34	544.85	256.95	47.15	100
1,866.26	916.94	80.58	997.52	----------	----------	101
1,537.91	513.98	33.39	547.37	388.19	46.50	102
1,652.40	51.20	285.29	336.49	18.56	12.50	103
1,226.59	621.23	337.91	959.14	----------	----------	104
1,712.42	955.50	9.30	964.80	285.08	----------	105
422.38	----------	----------	----------	71.48	28.50	106
1,708.26	----------	----------	----------	463.54	192.30	107
----------	365.60	76.51	442.11	115.30	173.17	108
----------	----------	----------	----------	----------	----------	109
----------	52.50	169.03	221.53	----------	9.00	110

TABLE NO. 10—CITIES—EXPENDITURES FOR YEAR ENDING MARCH 31, 1940

Number in order of population	Cities	Street Department				
		Miscellaneous				
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	Grand total street department
	Grand Total	$ 121,265.94	$ 18,756.48	$ 130,674.45	$ 270,696.87	$3,709,166.67
1	Des Moines	66,451.51	1,829.87	36,714.94	104,996.32	609,942.55
2	Sioux City	7,551.48		4,377.22	11,928.70	331,779.94
3	Davenport					174,321.38
4	Cedar Rapids			10,804.46	10,804.46	252,970.78
5	Waterloo	607.50			607.50	161,975.94
6	Council Bluffs	10,081.61	28.68	1,054.81	11,165.10	83,508.34
7	Dubuque	13,886.04	1,077.75	4,529.22	19,493.01	123,105.69
8	Ottumwa					147,195.50
9	Burlington					75,043.84
10	Clinton	2,406.32		6,927.22	9,333.54	73,625.95
11	Mason City					81,887.06
12	Ft. Dodge					116,018.51
13	Marshalltown					28,896.25
14	Muscatine	7,642.35	335.13	4,791.36	12,768.84	44,186.84
15	Iowa City		6,113.70	287.92	6,401.62	65,481.62
16	Keokuk	990.00			990.00	58,325.31
17	Ft. Madison			3,816.42	3,816.42	20,972.77
18	Boone			607.49	607.49	26,343.83
19	Newton			5,228.59	5,228.59	43,873.40
20	Ames			17,790.67	17,790.67	35,665.09
21	Oskaloosa	14.00			14.00	22,490.29
22	Creston			12.00	12.00	15,988.99
23	Centerville					11,085.25
24	Charles City					20,147.82
25	Oelwein					11,018.97
26	Cedar Falls	1,213.72		794.45	2,008.17	23,165.12
27	Webster City	134.90		59.19	194.09	11,443.92
28	Fairfield			525.00	525.00	17,895.21
29	Shenandoah	1,199.49			1,199.49	23,225.19
30	Cherokee	87.60		234.14	321.74	83,149.67
31	Perry					27,631.03
32	Red Oak	739.60		159.41	899.01	26,269.95
33	Atlantic					22,537.73
34	Chariton	1,104.89		1,121.61	2,226.50	9,666.97
35	Spencer	815.82			815.82	17,692.40
36	Clarinda			200.42	200.42	11,767.86
37	Grinnell					14,940.54
38	Estherville	249.15	932.48	388.63	1,630.26	11,980.87
39	Washington			485.77	485.77	16,760.00
40	Le Mars					13,906.25
41	Knoxville			1,284.26	1,284.26	12,282.83
42	Carroll			3,102.10	3,102.10	14,169.15
43	Decorah					27,420.61
44	Albia	620.10	1,666.75	1,535.50	3,822.35	12,679.18
45	Marion			405.30	405.30	9,457.43
46	West Des Moines	94.20		538.87	633.07	13,785.33
47	Glenwood					6,720.79
48	Missouri Valley			55.52	55.52	10,036.27
49	Storm Lake					28,006.13
50	Iowa Falls			468.16	468.16	12,958.19
51	Eagle Grove					10,273.34
52	Algona	1,063.79	1,187.40		2,251.19	17,249.84
53	Denison	120.00	298.40	103.63	522.03	6,546.79
54	Mt. Pleasant	24.00		3,943.55	3,967.55	14,374.34
55	Independence					13,669.74

TABLE NO. 10—CITIES—EXPENDITURES FOR YEAR ENDING MARCH 31, 1940—Continued

Number in order of population	Cities	Street Department				
		Miscellaneous				
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	Grand total street department
56	Waverly					15,235.98
57	Maquoketa					14,894.87
58	Anamosa					4,731.29
59	Indianola					6,591.55
60	Hampton					9,569.26
61	Jefferson					29,521.49
62	Manchester			31.37	31.37	8,072.14
63	Pella					3,843.27
64	Vinton					12,465.98
65	Sheldon					10,935.88
66	Belle Plaine			26.12	26.12	9,190.52
67	Eldora	1,218.44		5,280.24	6,498.68	12,247.16
68	Harlan	458.10		2,320.13	2,778.23	8,192.46
69	Nevada			114.98	114.98	7,947.53
70	Clear Lake					13,082.31
71	Cresco					18,968.23
72	Osage					9,139.21
73	Winterset					8,257.77
74	Emmetsburg			464.67	464.67	9,580.39
75	Osceola					8,179.03
76	Sac City					13,785.43
77	Bettendorf			41.16	41.16	18,678.01
78	Tama					6,533.11
79	Clarion			8,111.08	8,111.08	19,001.73
80	Onawa					4,858.73
81	Waukon	291.68		363.83	655.51	9,953.49
82	Hawarden			419.25	419.25	2,861.26
83	New Hampton					3,110.62
84	Sigourney					6,694.52
85	Monticello			17.30	17.30	4,920.00
86	Audubon					5,951.16
87	Humboldt	229.48		368.68	598.16	16,274.96
88	Bloomfield					12,599.79
89	Rock Rapids	676.65	233.56	12.00	922.21	6,990.84
90	Colfax			27.26	27.26	3,860.74
91	Ida Grove					7,358.89
92	Marengo					5,599.92
93	Tipton	278.47	245.00	209.15	732.62	12,405.64
94	Rockwell City					6,265.81
95	Bedford					4,690.08
96	Madrid			101.70	101.70	3,485.88
97	West Union					4,875.51
98	Dyersville					7,445.24
99	De Witt		82.07		82.07	11,844.06
100	Villisca	350.75			350.75	4,476.65
101	Corning					7,016.76
102	Forest City			138.29	138.29	70,692.88
103	Lake City	58.64			58.64	3,245.83
104	Leon	91.56			91.56	3,553.41
105	Hamburg	151.40			151.40	4,428.65
106	Mystic					1,129.96
107	Toledo					5,166.94
108	Eldon	94.00	610.76		704.76	3,802.37
109	Stuart	268.70	4,054.93		4,323.63	6,413.51
110	Seymour			279.41	279.41	1,223.44

TABLE NO. 11—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries			
		Water Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works
	Grand Total	$ 965,722.78	$1,143,084.18	$1,116,332.16	$3,225,139.12
1	Des Moines	137,869.94	92,581.44	79,319.95	309,771.33
2	Sioux City	74,343.85	27,581.36	67,851.37	169,776.58
3	Davenport	60,877.40	114,377.77	13,636.24	188,891.41
4	Cedar Rapids	85,325.22	13,141.21	87,642.50	186,108.93
5	Waterloo	46,558.47	163,993.82	96,726.81	307,279.10
6	Council Bluffs	10,597.79	144,243.52	36,524.86	191,366.17
7	Dubuque				
8	Ottumwa				
9	Burlington				
10	Clinton	37,086.31	44,538.55	45,506.80	127,131.66
11	Mason City	45,675.80	26,723.80	38,542.36	110,891.96
12	Ft. Dodge	22,230.89	17,425.65	44,561.22	84,217.76
13	Marshalltown	15,389.80	36,028.99	31,907.29	83,326.08
14	Muscatine				
15	Iowa City	10,738.49	33,980.49	51,982.69	96,701.67
16	Keokuk				
17	Ft. Madison	23,130.22	37,696.48	21,817.47	82,644.17
18	Boone	18,058.29	10,773.17	15,140.37	43,971.83
19	Newton	28,428.78	13,133.97	59,881.43	101,444.18
20	Ames	10,635.33	8,907.49	19,693.92	39,236.74
21	Oskaloosa	16,524.99		12,378.70	28,903.69
22	Creston				
23	Centerville	6,734.84	6,477.62	9,878.65	23,091.11
24	Charles City	8,797.45	7,403.93	10,547.15	26,748.53
25	Oelwein	11,909.47	13,404.35	19,076.51	44,390.33
26	Cedar Falls	10,443.35	14,149.88	3,160.85	27,754.08
27	Webster City	13,986.76	25,939.27	1,671.61	41,597.64
28	Fairfield	8,849.53	16,620.41	4,027.48	29,497.42
29	Shenandoah	3,513.32		22,517.58	26,030.90
30	Cherokee	8,133.00	8,553.52	14,663.97	31,350.49
31	Perry	7,924.07	10,343.62	515.00	18,782.69
32	Red Oak	8,153.15	6,647.09	14,175.15	28,975.39
33	Atlantic	6,343.44	8,375.11	8,057.58	22,776.13
34	Chariton	2,051.45	3,563.51	7,574.55	13,189.51
35	Spencer	4,387.28	5,123.81	7,269.43	16,780.52
36	Clarinda	5,117.29	4,626.15	4,386.56	14,130.00
37	Grinnell	3,511.54	433.75	7,301.70	11,246.99
38	Estherville	6,391.17	6,639.15	1,738.79	14,769.11
39	Washington	1.00		3,264.00	3,265.00
40	Le Mars	9,454.95	13,933.66	11,048.83	34,437.44
41	Knoxville	7,726.77	12,350.13	8,999.23	29,076.13
42	Carroll	2,558.05	4,949.06	5,053.85	12,560.96
43	Decorah	6,588.57		9,737.08	16,325.65
44	Albia				
45	Marion	2,173.12	9,868.06	3,738.80	15,779.98
46	West Des Moines	3,083.22	3,373.89	6,301.67	12,758.78
47	Glenwood	2,853.03	1,670.84	4,762.32	9,286.19
48	Missouri Valley	10,195.89	15,700.55	17,254.33	43,150.77
49	Storm Lake	3,603.07	2,636.03	6,889.97	13,129.07
50	Iowa Falls	3,781.66	4,462.24	2,448.90	10,692.80
51	Eagle Grove	7,761.26	4,598.88	4,633.56	16,993.70
52	Algona	2,111.04	5,311.56	1,185.54	8,608.14
53	Denison	2,693.10	11,264.07	4,659.13	18,616.30
54	Mt. Pleasant	2,551.11	524.32	1,647.73	4,723.16
55	Independence				

FOR YEAR ENDING MARCH 31, 1940

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	
$597,769.90	$1,177,418.93	$906,904.61	$2,682,093.44	$ 45,869.94	$ 20,529.62	$94,201.85	$160,601.41	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
	247.49	10,889.66	11,137.15					13
83,039.51	238,710.18	158,537.63	480,287.32					14
								15
								16
								17
								18
				17,751.97	1,500.54	23,819.97	43,072.48	19
55,743.95	47,754.43	160,622.19	264,120.57					20
								21
	40,025.76		40,025.76					22
								23
								24
								25
41,283.74	40,680.21	49,816.94	131,780.89	13,191.91	8,084.98	24,531.64	45,808.53	26
37,314.74	28,923.10	53,386.47	119,624.31	8,671.09	238.89	10,549.05	19,459.03	27
								28
								29
								30
								31
								32
34,914.87	99,139.28	8,891.78	142,945.93			750.00	750.00	33
								34
37,126.18	66,250.11	53,248.97	156,625.26			24,275.40	24,275.40	35
		545.12	545.12					36
								37
24,355.30	13,552.22	40,256.65	78,164.17	3,692.01	253.95	5,327.25	9,273.21	38
406.22	1,148.54	119.27	1,674.03					39
								40
								41
								42
								43
								44
		94.60	94.60					45
								46
								47
								48
								49
								50
								51
22,721.41	20,347.71	44,281.61	87,350.73					52
19,783.72	26,426.44	4,219.01	50,429.17					53
14,427.00	91,526.93	31,801.01	137,754.94					54
13,595.25	7,249.81	16,822.01	37,667.07					55

TABLE NO. 11—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries			
		Water Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works
56	Waverly	5,462.65	7,638.36	3,153.56	16,254.57
57	Maquoketa	3,646.71	1,107.98	939.94	5,694.63
58	Anamosa	1,761.80	1,778.96	2,329.87	5,870.63
59	Indianola	3,446.75	3,777.00	4,610.50	11,834.25
60	Hampton	2,438.35	789.95	3,685.23	6,913.53
61	Jefferson	2,869.05	3,668.85	5,171.81	11,709.71
62	Manchester	3,836.81	360.05	4,034.86	8,231.72
63	Pella	3,740.95	3,569.25	6,580.16	13,890.36
64	Vinton	2,707.65	1,763.69	19,298.79	23,770.13
65	Sheldon	4,912.80	6,343.66	2,239.12	13,495.58
66	Belle Plaine	2,966.58	1,100.66	3,548.03	7,615.27
67	Eldora	2,976.58	3,864.42	4,050.47	10,891.47
68	Harlan	8,007.68	7,833.89	8,723.62	24,565.19
69	Nevada	3,594.29	2,163.02	4,756.86	10,514.17
70	Clear Lake	3,875.72	1,063.14	2,797.32	7,736.18
71	Cresco	2,783.60	----------	3,544.50	6,328.10
72	Osage	3,003.62	77.40	3,376.69	6,457.71
73	Winterset	766.10	1,316.42	2,753.88	4,836.40
74	Emmetsburg	3,622.16	2,181.71	3,340.88	9,144.75
75	Osceola	2,190.50	4,831.47	----------	7,021.97
76	Sac City	1,684.13	3,278.69	3,143.78	8,106.60
77	Bettendorf	----------	----------	----------	----------
78	Tama	856.25	4,064.48	----------	4,920.73
79	Clarion	3,067.71	3,528.93	2,831.12	9,427.76
80	Onawa	4,178.20	5,268.50	5,422.81	14,869.51
81	Waukon	2,815.84	1,237.21	4,366.15	8,419.20
82	Hawarden	679.64	473.76	551.32	1,704.72
83	New Hampton	1,116.67	2,801.73	----------	3,918.40
84	Sigourney	1,723.80	393.39	3,731.88	5,849.07
85	Monticello	1,250.20	919.11	1,526.43	3,695.74
86	Audubon	2,105.25	2,301.62	3,544.69	7,951.56
87	Humboldt	3,050.28	5,646.98	238.11	8,935.37
88	Bloomfield	2,758.50	962.26	7,002.48	10,723.24
89	Rock Rapids	3,083.55	5,393.83	----------	8,477.38
90	Colfax	1,340.20	----------	1,977.53	3,317.73
91	Ida Grove	3,315.69	5,564.49	380.90	9,261.08
92	Marengo	2,748.77	1,211.12	426.01	4,385.90
93	Tipton	4,019.53	4,619.56	840.25	9,479.34
94	Rockwell City	1,800.00	----------	8,057.11	9,857.11
95	Bedford	2,300.85	656.68	3,831.79	6,789.32
96	Madrid	1,369.58	1,599.14	1,011.15	3,979.87
97	West Union	4,243.32	2,797.06	905.04	7,945.42
98	Dyersville	1,703.87	685.97	1,106.13	3,495.97
99	De Witt	3,504.10	951.12	1,941.00	6,396.22
100	Villisca	1,298.08	166.08	1,796.73	3,260.89
101	Corning	2,888.66	3,358.30	3,394.89	9,641.85
102	Forest City	2,527.47	904.71	3,790.44	7,222.62
103	Lake City	1,794.45	5,873.03	1,306.07	8,973.55
104	Leon	2,393.32	2,609.32	5,542.91	10,545.55
105	Hamburg	1,251.25	1,301.79	2,625.60	5,178.64
106	Mystic	----------	----------	----------	----------
107	Toledo	1,237.80	1,875.70	3,002.49	6,115.99
108	Eldon	706.60	440.43	635.80	1,782.83
109	Stuart	1,494.35	1,642.14	57.18	3,193.67
110	Seymour	----------	1,255.00	1,106.80	2,861.80

FOR YEAR ENDING MARCH 31, 1940—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	
15,946.48	28,382.19		44,328.67					56
16,441.33	11,878.59	17,120.35	45,440.27					57
	42.21	1,826.00	1,868.21			154.50	154.50	58
11,409.30		25,017.61	36,426.91					59
								60
								61
								62
16,711.50	21,311.51	16,927.74	54,950.75					63
11,867.98	5,140.33	16,656.91	33,665.22					64
								65
								66
								67
22,491.97	122,182.39	34,158.29	178,832.65					68
								69
								70
								71
								72
12,584.32	379.24	14,811.31	27,774.87			267.00	267.00	73
				597.73		4,527.04	5,124.77	74
								75
								76
								77
								78
								79
9,687.32	1,176.16	15,908.51	26,771.99					80
								81
14,032.06	3,198.10	25,508.34	42,738.50					82
10,416.00	128,674.59	2,850.00	141,940.59					83
								84
								85
								86
								87
10,608.81	2,195.16	15,692.87	28,496.84					88
16,203.50	31,269.80		47,473.30	1,965.23	10,451.26		12,416.49	89
								90
								91
								92
4,882.97	5,315.87	21,367.85	31,566.69					93
								94
								95
								96
								97
								98
								99
7,597.99	2,100.12	18,586.02	28,284.13					100
9,804.60	7,250.12	14,589.93	31,644.65					101
7,469.70	66,669.53	11,213.47	85,352.70					102
								103
4.80	89.28	271.00	365.08					104
								105
								106
								107
2,607.40	212.59	13,494.60	16,314.59					108
6,579.01	12,192.37	572.69	19,344.07					109
5,710.97	5,776.57	6,798.20	18,285.74					110

TABLE NO. 11—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries					
		Markets and Public Scales				Docks, Wharves	
		Salaries and wages	Betterments or outlay	Miscellaneous	Total markets and public scales	Salaries and wages	Betterments or outlay
	Grand Total	$ 28,260.02	$ 120.57	$ 8,161.07	$ 36,541.66	$ 48,266.16	$ 70,959.72
1	Des Moines	11,344.50		5,269.08	16,613.58		
2	Sioux City	2,910.00		853.40	3,763.40		55,173.23
3	Davenport					2,160.00	5,749.14
4	Cedar Rapids	1,020.50		44.38	1,064.88		1,285.34
5	Waterloo					4,500.94	1,033.38
6	Council Bluffs						
7	Dubuque	1,400.00		41.41	1,441.41	4,798.60	4,968.57
8	Ottumwa					32,403.85	
9	Burlington	1,320.00		710.17	2,030.17		
10	Clinton					1,344.55	198.32
11	Mason City	900.00		310.74	1,210.74		
12	Ft. Dodge	374.40		5.50	379.90		
13	Marshalltown	295.00			295.00		
14	Muscatine	1,970.21	65.53	135.08	2,170.82	2,968.47	1,371.97
15	Iowa City	600.00		94.74	694.74		
16	Keokuk	2,160.00		169.18	2,329.18		
17	Ft. Madison						651.18
18	Boone						
19	Newton						
20	Ames						
21	Oskaloosa						
22	Creston						
23	Centerville			23.53	23.53	71.80	30.00
24	Charles City						
25	Oelwein						
26	Cedar Falls						498.59
27	Webster City	1,170.84		197.44	1,368.28		
28	Fairfield						
29	Shenandoah						
30	Cherokee						
31	Perry						
32	Red Oak						
33	Atlantic						
34	Chariton						
35	Spencer	1,224.00		82.41	1,306.41		
36	Clarinda	115.00		6.00	121.00		
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		3.00	303.00		
55	Independence						

FOR YEAR ENDING MARCH 31, 1940—Continued

Municipal Industries								Number in order of population
and Landings		Cemeteries						
Miscellaneous	Total docks, wharves and landings	Salaries and wages	Betterment or outlay	Miscellaneous	Total cemeteries	Total cemetery perpetual care	Total hospital	
$22,907.99	$142,133.87	$163,812.98	$13,446.23	$29,476.44	$206,735.65	$ 70,911.38	$ 308,922.47	
		$51,467.40	$ 207.32	$ 7,764.48	59,439.20	5,650.81		1
	55,173.23	9,480.98		1,744.90	11,225.88			2
3,878.96	11,788.10							3
2.65	1,287.99							4
665.36	6,199.68							5
								6
10,142.84	19,910.01							7
	32,403.85							8
								9
3,823.42	5,366.29							10
								11
								12
1,528.81	5,869.25	8,642.38		2,311.66	10,954.04			13
		5,620.01		534.31	6,154.32			14
		6,953.75		401.46	7,355.21	4,635.00		15
887.53	1,538.71	2,772.30		441.91	3,214.21			16
				3,222.10	3,222.10	12,834.95		17
		3,812.72	90.00	1,013.87	4,916.59	4,125.00	47,591.83	18
		4,551.64		454.85	5,006.49	107.50	31,255.89	19
								20
		2,797.95	51.51	407.01	3,256.47			21
15.08	116.88		500.00		500.00			22
								23
		3,445.67		711.03	4,156.70		52,445.86	24
1,440.84	1,939.43	3,639.90		660.61	4,300.51	1,270.05	44,780.55	25
						3,963.36		26
		458.00	11.92	16.75	486.67			27
		3,216.77	68.27	254.65	3,539.69	2,180.63		28
		2,423.80		682.03	3,105.83	422.52		29
		2,905.46	4,585.91	794.61	8,285.98			30
		4,502.90	403.11	7.00	4,913.01	9,000.00		31
							3,681.73	32
		3,020.16		528.14	3,548.30			33
		3,053.80	344.45	354.18	3,752.43	6,605.23	34,370.10	34
		2,270.40		207.48	2,477.88		15,623.97	35
		2,636.22	326.36	429.90	3,392.48	3,003.60		36
		477.50		12.42	489.92			37
		753.15		38.62	791.77	200.00		38
								39
		1,612.26	1,100.00	60.03	2,772.29			40
		1,060.62	1,517.88	63.01	2,641.51	175.00		41
400.00	400.00							42
		3,101.90		349.67	3,451.57	1,222.17		43
		2,033.84	12.97	150.63	2,197.44			44
				125.00	125.00			45
								46
								47
								48
								49
							32,390.62	50
		1,510.55	153.52	145.82	1,809.89	719.90		51
								52
								53
						3,315.13		54
								55

TABLE NO. 11—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries					
		Markets and Public Scales				Docks, Wharves	
		Salaries and wages	Betterments or outlay	Miscellaneous	Total markets and public scales	Salaries and wages	Betterments or outlay
56	Waverly						
57	Maquoketa			33.90	33.90		
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					17.95	
71	Cresco						
72	Osage						
73	Winterset						
74	Emmetsburg						
75	Osceola						
76	Sac City						
77	Bettendorf						
78	Tama						
79	Clarion						
80	Onawa						
81	Waukon	1,155.57		181.11	1,336.68		
82	Hawarden						
83	New Hampton						
84	Sigourney						
85	Monticello						
86	Audubon						
87	Humboldt						
88	Bloomfield						
89	Rock Rapids		48.96		48.96		
90	Colfax						
91	Ida Grove						
92	Marengo						
93	Tipton		6.08		6.08		
94	Rockwell City						
95	Bedford						
96	Madrid						
97	West Union						
98	Dyersville						
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						

FOR YEAR ENDING MARCH 31, 1940—Continued

Municipal Industries								Number in order of population
and Landings		Cemeteries						
Miscellaneous	Total docks, wharves and landings	Salaries and wages	Betterment or outlay	Miscellaneous	Total cemeteries	Total cemetery perpetual care	Total hospital	
		5,238.00		1,448.58	6,686.58			56
						400.00		57
122.50	122.50							58
		320.00	218.55	102.14	640.69			59
								60
		903.50	537.87	58.08	1,499.45	3,000.00		61
								62
								63
							1,090.48	64
		1,314.53	28.95	136.46	1,479.94			65
				317.30	317.30			66
				282.36	282.36		9,693.76	67
		595.00			595.00			68
								69
	17.95	1,602.41	315.75	147.43	2,065.59			70
							582.64	71
		1,414.95		430.37	1,845.32	4,097.50	13,652.63	72
				391.52	391.52			73
								74
						1,202.07		75
		1,703.45	337.63	91.58	2,132.66			76
								77
		706.20	39.50	120.00	955.70			78
		1,200.57	247.04	107.99	1,555.60			79
		1,108.65		474.20	1,582.85	25.00		80
								81
		992.60		72.53	1,065.13	174.62	10,960.14	82
								83
								84
		990.20	148.07		1,138.27			85
								86
								87
		72.10		4.18	76.28			88
		689.76	203.41		893.17			89
								90
			317.75		317.75			91
								92
								93
								94
		322.49		25.38	347.87			95
								96
			100.00		100.00		10,802.27	97
								98
		290.38	58.75	1.50	350.63			99
		563.45	795.03	302.78	1,661.26			100
		480.00		106.92	586.92	281.25		101
								102
		828.50	92.97	58.30	979.77			103
		708.16	58.04	29.67	795.87			104
		745.00	13.57	9.82	768.39	300.00		105
		284.60	74.87	121.97	481.44			106
		1,027.50		296.03	1,323.53			107
		789.80	287.57	33.92	1,111.29			108
		179.70	157.69		337.39			109
		429.45	40.00	417.30	886.75	2,000.00		110

TABLE NO. 11—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
	Grand Total	$443,597.66	$126,966.72	$281,923.31	$852,487.69	$413,548.64	$376,893.68
1	Des Moines	103,546.81	7,431.98	56,881.49	167,860.28	76,328.11	13,244.11
2	Sioux City	38,277.13	6,090.54	24,773.38	69,141.05	41,817.50	----------
3	Davenport	54,149.17	8,878.74	51,808.99	114,836.90	27,836.50	----------
4	Cedar Rapids	40,834.99	5,466.18	10,122.90	56,424.07	21,903.72	11,142.82
5	Waterloo	24,910.81	7,262.31	3,633.92	35,807.04	23,390.35	10,701.82
6	Council Bluffs	18,508.57	4,772.69	9,626.54	32,907.80	15,041.85	10,898.53
7	Dubuque	21,152.11	15,830.98	7,967.43	44,950.52	15,504.85	11,735.54
8	Ottumwa	7,408.59	33.70	5,442.79	12,885.08	22,326.01	----------
9	Burlington	14,999.83	3,378.99	6,351.27	24,730.09	12,028.70	4,388.38
10	Clinton	12,958.35	5,710.67	8,888.69	27,557.71	10,463.15	11,365.94
11	Mason City	4,937.30	2,214.40	1,566.70	8,718.40	14,888.77	256,304.48
12	Ft. Dodge	5,417.85	1,917.54	2,744.35	10,079.74	9,688.82	3,881.04
13	Marshalltown	5,668.66	387.60	3,123.07	9,179.33	7,378.07	----------
14	Muscatine	5,165.40	----------	1,058.35	6,223.75	6,508.20	4,298.70
15	Iowa City	----------	----------	6,814.62	6,814.62	----------	----------
16	Keokuk	5,959.07	924.40	1,197.04	8,080.51	5,999.10	3,313.21
17	Ft. Madison	875.80	----------	257.98	1,133.78	4,803.00	2,070.01
18	Boone	1,656.64	1,940.60	1,644.45	5,241.69	5,495.39	----------
19	Newton	3,000.00	6,000.00	4,306.09	13,306.09	----------	----------
20	Ames	----------	----------	3,221.75	3,221.75	----------	----------
21	Oskaloosa	2,580.49	968.73	522.04	4,071.26	4,906.75	1,685.07
22	Creston	2,309.38	----------	2,108.66	4,418.04	1,561.75	663.23
23	Centerville	1,998.13	225.00	2,616.51	4,839.64	2,057.50	2,199.13
24	Charles City	----------	----------	1,705.71	1,705.71	----------	----------
25	Oelwein	2,996.91	902.56	691.98	4,591.45	2,274.50	705.97
26	Cedar Falls	3,662.61	1,091.33	4,201.08	8,955.02	2,871.32	----------
27	Webster City	1,470.03	----------	784.35	2,254.38	----------	----------
28	Fairfield	----------	----------	2,522.11	2,522.11	----------	----------
29	Shenandoah	1,434.05	610.08	82.66	2,126.79	3,570.98	1,581.67
30	Cherokee	1,075.93	----------	1,522.69	2,598.62	2,404.01	----------
31	Perry	1,612.22	118.16	973.43	2,703.81	2,122.55	1,602.03
32	Red Oak	2,069.92	3,050.45	2,780.20	7,900.57	2,011.47	1,113.81
33	Atlantic	1,500.80	650.00	1,106.30	3,257.10	----------	----------
34	Chariton	526.09	----------	220.41	746.50	2,797.41	530.10
35	Spencer	2,910.82	3,877.82	2,421.57	9,210.21	2,375.00	1,862.74
36	Clarinda	379.86	284.21	227.68	891.75	2,700.00	----------
37	Grinnell	1,362.60	315.24	210.70	1,888.54	2,919.78	137.47
38	Estherville	3,306.29	----------	1,799.83	5,106.12	1,455.75	----------
39	Washington	1,283.35	3,834.61	171.31	5,289.27	1,734.00	852.46
40	Le Mars	----------	----------	8,223.83	8,223.83	----------	----------
41	Knoxville	1,853.33	300.30	807.03	2,960.66	1,271.50	488.48
42	Carroll	849.90	1,095.29	347.94	2,293.13	1,871.40	726.52
43	Decorah	3,560.85	495.45	1,080.08	5,136.38	----------	----------
44	Albia	85.40	287.64	315.13	688.17	1,955.00	----------
45	Marion	----------	----------	1,274.70	1,274.70	----------	----------
46	West Des Moines	----------	----------	----------	----------	----------	----------
47	Glenwood	----------	----------	5,992.85	5,992.85	----------	----------
48	Missouri Valley	----------	----------	1,297.34	1,297.34	----------	----------
49	Storm Lake	1,234.55	396.29	346.91	1,977.75	2,511.50	705.91
50	Iowa Falls	840.00	680.66	304.55	1,825.21	2,113.90	244.14
51	Eagle Grove	----------	----------	1,042.53	1,042.53	1,614.00	----------
52	Algona	686.49	349.89	1,945.85	2,982.23	----------	----------
53	Denison	858.49	711.11	140.98	1,710.58	----------	----------
54	Mt. Pleasant	1,664.26	----------	----------	1,664.26	1,241.30	915.46
55	Independence	792.99	24.84	124.84	942.67	877.33	2,929.60

FOR YEAR ENDING MARCH 31, 1940—Continued

Municipal Industries								
Library			Miscellaneous					
Miscellaneous	Total library	Total band	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	Grand total of municipal industries	Number in order of population
$257,259.20	$1,047,611.52	$109,662.27	$240,200.52	$968,351.17	$280,155.67	$1,488,707.36	$10,331,547.84	
18,219.08	107,791.30	----------	136,501.11	558,974.81	132,958.50	828,434.42	1,185,789.59	1
28,708.97	70,526.47	7,939.84	2,802.50	----------	4,450.15	6,752.65	534,353.85	2
18,284.90	46,121.40	----------	17,831.04	1,400.00	37,349.61	56,580.65	229,327.05	3
7,311.65	40,358.19	----------	6,240.00	----------	5,978.38	12,218.38	281,130.09	4
2,810.33	36,902.50	3,000.00	----------	----------	----------	----------	270,800.63	5
786.54	26,726.92	----------	291.35	----------	678.68	970.03	246,713.68	6
6,240.89	33,481.28	----------	3,360.00	----------	5,648.56	9,008.56	416,070.88	7
----------	22,326.01	5,029.74	----------	----------	----------	----------	264,010.85	8
5,109.26	21,526.34	4,742.00	28,626.49	25,753.03	41,810.14	96,189.66	149,218.26	9
3,600.74	25,429.83	----------	----------	----------	----------	----------	58,353.83	10
4,336.84	275,530.09	6,699.72	1,320.00	----------	856.62	2,176.62	421,467.23	11
3,367.89	16,937.75	7,629.24	10.80	45.90	947.28	1,003.98	146,922.57	12
8,923.35	16,301.42	3,301.52	1,341.00	----------	4,565.96	5,906.96	130,339.14	13
1,726.77	12,533.67	----------	----------	----------	641.16	641.16	602,006.09	14
14,629.20	14,629.20	----------	11,634.80	----------	11,747.40	23,382.20	51,675.08	15
2,746.75	12,059.06	6,195.53	----------	----------	----------	----------	137,356.16	16
1,274.42	8,147.43	3,332.39	144.50	----------	10,840.90	10,985.40	28,351.92	17
5,342.16	10,837.55	----------	1,658.47	738.62	1,744.84	4,141.93	118,922.39	18
9,681.51	9,681.51	2,353.57	----------	----------	----------	----------	169,018.90	19
12,284.49	12,284.49	----------	----------	----------	----------	----------	417,440.87	20
1,316.24	7,998.06	3,665.37	1,042.50	840.11	118.07	2,000.68	56,972.11	21
1,285.37	3,510.35	549.70	----------	----------	----------	----------	80,664.01	22
672.88	4,929.51	1,610.00	----------	----------	----------	----------	12,019.56	23
5,421.01	5,421.01	1,841.67	----------	----------	----------	----------	84,505.36	24
1,406.99	4,387.46	----------	----------	----------	385.00	385.00	40,269.14	25
1,047.54	3,918.86	4,152.99	----------	----------	592.65	592.65	291,889.81	26
----------	----------	780.00	----------	----------	----------	----------	175,203.44	27
5,284.28	5,284.28	1,600.00	----------	----------	387.02	387.02	51,877.72	28
811.03	5,963.68	1,366.84	1,322.33	16.58	1,630.09	2,969.00	47,644.05	29
2,113.52	4,517.53	880.68	236.37	----------	16.97	253.34	37,809.42	30
1,221.04	4,945.62	----------	----------	----------	----------	----------	47,285.90	31
915.40	4,040.68	1,282.74	----------	300.00	29.14	329.14	46,248.83	32
----------	----------	1,214.23	----------	----------	----------	----------	180,824.38	33
----------	3,327.51	770.51	----------	48,068.78	----------	48,068.78	79,237.73	34
1,288.09	5,525.83	----------	----------	----------	98.24	98.24	254,958.62	35
2,346.09	5,046.09	1,200.00	----------	94,085.34	240.00	94,325.34	137,011.67	36
2,624.72	5,681.97	----------	----------	----------	----------	----------	28,096.59	37
753.55	2,209.30	1,255.51	----------	----------	2,591.15	2,591.15	110,336.37	38
318.75	2,905.21	1,616.32	----------	----------	----------	----------	27,245.71	39
2,967.83	2,967.83	1,383.68	----------	----------	376.61	376.61	16,216.95	40
464.46	2,224.44	668.29	----------	----------	----------	----------	43,063.12	41
959.08	3,557.00	----------	----------	----------	----------	----------	37,742.77	42
3,735.99	3,735.99	552.17	----------	----------	1,021.38	1,021.38	23,406.88	43
1,364.85	3,319.85	889.00	----------	----------	----------	----------	25,896.41	44
1,828.87	1,828.87	----------	20.00	482.50	421.42	923.92	6,319.53	45
----------	----------	----------	----------	----------	----------	----------	15,904.98	46
1,037.99	1,037.99	386.22	----------	----------	----------	----------	20,175.84	47
2,309.24	2,309.24	----------	----------	----------	----------	----------	12,892.77	48
1,217.25	4,434.56	2,410.80	----------	----------	----------	----------	51,973.88	49
2,311.48	4,669.52	1,128.74	445.31	180.87	379.75	1,005.93	54,149.09	50
961.12	2,575.12	903.25	1,048.13	540.11	450.60	2,038.84	19,782.33	51
3,903.01	3,903.01	1,100.00	----------	----------	----------	----------	112,329.67	52
3,251.56	3,251.56	252.00	----------	----------	525.34	525.34	64,776.79	53
479.70	2,636.46	912.50	1,507.49	----------	1,909.41	3,416.90	168,619.49	54
237.80	4,044.73	509.57	----------	----------	----------	----------	47,887.20	55

TABLE NO. 11—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	1,782.35		1,634.04	3,416.39	1,661.54	878.76
57	Maquoketa	364.00	374.87	78.82	817.69	1,560.00	650.61
58	Anamosa						
59	Indianola			2,009.05	2,009.05	2,488.50	
60	Hampton	1,983.69	733.12	563.40	3,280.21	2,067.00	656.56
61	Jefferson	1,752.93	975.95	59.93	2,788.81	1,540.00	
62	Manchester			979.21	979.21		
63	Pella	2,830.42	299.05	854.73	3,984.20	1,301.88	174.05
64	Vinton	1,442.32		1,258.99	2,701.31	835.38	
65	Sheldon	769.86	1,111.10	22.40	1,903.36	1,415.15	1,290.91
66	Belle Plaine	412.62	381.28		793.90		
67	Eldora			935.63	935.63		330.99
68	Harlan	176.70	11,164.80	360.18	12,001.68	2,035.00	241.15
69	Nevada	325.93	245.46	800.48	1,371.87		
70	Clear Lake	733.40	436.15	97.74	1,267.29	1,440.00	513.95
71	Cresco	878.04		469.07	1,347.11	1,803.75	
72	Osage	192.97	26.42	62.47	281.86	1,272.00	
73	Winterset	983.13	269.20	119.39	1,371.72	1,963.40	157.42
74	Emmetsburg	649.25		657.79	1,307.04	1,097.40	710.99
75	Osceola						
76	Sac City	1,271.25	133.67	1,884.84	3,289.76	1,051.50	962.82
77	Bettendorf	160.00	3,590.48		3,750.48		635.00
78	Tama	455.00	468.50		923.50	720.00	1,434.36
79	Clarion	777.44	522.30	167.55	1,467.29		
80	Onawa			624.34	624.34	1,695.00	
81	Waukon	3,818.72	4,786.49	3,558.03	12,163.24	930.52	
82	Hawarden	453.71		300.00	753.71	823.20	
83	New Hampton	1,286.25	1,247.88		2,534.13	1,356.50	416.92
84	Sigourney			216.74	216.74	844.72	
85	Monticello	710.50	83.73	4.10	798.33	1,253.00	310.54
86	Audubon	1,275.58	64.81	405.75	1,746.14		
87	Humboldt	556.89	254.36		811.25	1,618.00	1,052.70
88	Bloomfield						
89	Rock Rapids	934.32			934.32	1,047.30	1,129.94
90	Colfax	345.79		566.59	912.38		
91	Ida Grove	350.40	182.10		532.50		
92	Marengo	74.16			74.16	690.00	159.60
93	Tipton					1,800.00	1,438.24
94	Rockwell City			904.40	904.40		
95	Bedford	310.56	243.45	72.64	626.65	833.15	352.52
96	Madrid	60.00		299.86	359.86	192.00	230.59
97	West Union						
98	Dyersville						
99	De Witt						
100	Villisca						
101	Corning	209.76		54.56	264.32		
102	Forest City	262.10	581.18	121.02	964.30	912.00	277.10
103	Lake City						
104	Leon						
105	Hamburg			415.06	415.06	480.00	254.97
106	Mystic						
107	Toledo					732.00	
108	Eldon	20.80			20.80	671.01	
109	Stuart	294.00	234.93		528.93	706.95	254.62
110	Seymour	60.00	44.46	18.93	123.39		

FOR YEAR ENDING MARCH 31, 1940—Continued

Municipal Industries								
Library			Miscellaneous					
Miscellaneous	Total library	Total band	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	Grand total of municipal industries	Number in order of population
939.94	3,480.24	1,229.91					75,396.36	56
1,056.79	3,867.40						56,253.89	57
1,092.22	1,092.22	585.55			723.70	723.70	10,417.31	58
1,359.77	3,848.27	548.00					55,307.17	59
445.00	3,168.56	1,113.06			18.82	18.82	14,494.18	60
938.31	2,478.31	607.00					22,083.28	61
2,040.05	2,040.05						11,250.98	62
570.24	2,046.17	718.32					75,589.80	63
1,375.64	2,211.02	800.00					64,238.16	64
858.19	3,564.25	800.00	150.00		1,031.54	1,211.54	22,454.67	65
518.43	518.43						9,244.90	66
3,320.63	3,651.62	541.25					25,996.09	67
607.28	2,883.43	736.82					219,614.77	68
		400.00					12,286.04	69
792.74	2,746.69	1,010.98					14,844.68	70
2,009.34	3,813.09						12,070.94	71
1,856.37	3,128.37	1,078.14					30,541.53	72
645.09	2,765.91			224,547.20		224,547.20	261,954.62	73
1,019.31	2,827.70	708.11					19,112.37	74
1,488.96	1,488.96	593.94					10,306.94	75
602.67	2,616.99	679.91		2,420.46		2,420.46	19,246.38	76
	635.00						4,385.48	77
	2,154.36	561.48					9,515.77	78
2,518.08	2,518.08	377.22					15,345.95	79
1,602.87	3,297.87	688.02	320.00	2,648.70	97.86	3,066.56	50,926.23	80
618.01	1,548.53	300.00	184.80		24.45	209.25	23,976.90	81
503.18	1,326.38						58,723.20	82
	1,773.42	602.00					150,768.54	83
717.68	1,562.40	576.53					8,204.74	84
32.82	1,596.36	503.33	25.25	6,688.40	103.12	6,816.77	14,548.80	85
2,949.96	2,949.96						12,647.66	86
17.85	2,688.55	600.00					13,035.17	87
2,040.09	2,040.09		423.05		4,293.37	4,716.42	46,052.87	88
	2,177.24	583.96	22,183.23	619.76		22,802.99	95,807.81	89
		328.92					4,559.03	90
		628.06					10,739.39	91
218.84	1,068.44						5,528.50	92
165.98	3,404.22	295.84					44,752.17	93
1,613.48	1,613.48	603.66					12,978.65	94
715.93	1,901.60	640.82					10,306.26	95
	422.59	425.81					5,188.13	96
1,054.44	1,054.44	240.00					20,142.13	97
		652.77					4,148.74	98
							6,746.85	99
1,766.06	1,766.06	482.20					35,454.54	100
1,369.19	1,369.19	484.31			1,390.34	1,390.34	45,662.83	101
575.24	1,764.34	594.98					95,898.94	102
1,541.98	1,541.98	513.60			1,081.45	1,081.45	13,090.35	103
		395.28					12,101.78	104
685.99	1,420.96	200.00					8,283.05	105
							481.44	106
927.32	1,659.32	845.82					9,944.66	107
244.87	915.88	220.34					20,365.73	108
	961.57						24,365.63	109
							23,657.68	110

TABLE NO. 12—CITIES—EXPENDITURES

Number in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand Total	$2,394,609.47	$ 890,998.12	$ 813.08	$3,286,420.67
1	Des Moines	632,500.00	267,274.34	20.97	899,795.31
2	Sioux City	236,000.00	92,085.10	284.93	328,370.03
3	Davenport	143,000.00	52,934.00	----------	195,934.00
4	Cedar Rapids	353,000.00	75,438.25	----------	428,438.25
5	Waterloo	58,500.00	22,307.46	----------	80,807.46
6	Council Bluffs	78,600.00	31,116.00	----------	109,716.00
7	Dubuque	104,000.00	44,382.86	----------	148,382.86
8	Ottumwa	92,605.00	56,980.07	----------	149,585.07
9	Burlington	47,000.00	19,095.00	----------	66,095.00
10	Clinton	58,363.29	17,800.98	----------	76,164.27
11	Mason City	34,000.00	12,505.00	----------	46,505.00
12	Ft. Dodge	36,500.00	15,275.51	100.00	51,875.51
13	Marshalltown	17,000.00	5,507.50	----------	22,507.50
14	Muscatine	15,000.00	1,357.50	----------	16,357.50
15	Iowa City	18,000.00	16,392.91	----------	34,392.91
16	Keokuk	8,000.00	2,295.00	----------	10,295.00
17	Ft. Madison	42,500.00	2,366.75	----------	44,866.75
18	Boone	14,000.00	8,466.75	----------	22,466.75
19	Newton	14,000.00	7,275.00	----------	21,275.00
20	Ames	6,000.00	1,472.50	----------	7,472.50
21	Oskaloosa	12,600.00	6,560.00	----------	19,160.00
22	Creston	11,500.00	6,488.18	----------	17,988.18
23	Centerville	6,000.00	2,292.50	----------	8,292.50
24	Charles City	52,500.00	6,631.25	----------	59,131.25
25	Oelwein	12,500.00	5,573.72	----------	18,073.72
26	Cedar Falls	6,000.00	3,503.78	----------	9,503.78
27	Webster City	----------	2,115.00	----------	2,115.00
28	Fairfield	7,000.00	2,736.25	----------	9,736.25
29	Shenandoah	10,000.00	3,103.25	----------	13,103.25
30	Cherokee	6,000.00	2,827.50	138.24	8,965.74
31	Perry	10,800.00	6,041.24	----------	16,841.24
32	Red Oak	----------	----------	----------	----------
33	Atlantic	----------	----------	----------	----------
34	Chariton	17,000.00	2,236.87	----------	19,236.87
35	Spencer	7,000.00	3,577.50	----------	10,577.50
36	Clarinda	750.00	120.00	----------	870.00
37	Grinnell	1,000.00	387.50	----------	1,387.50
38	Estherville	----------	----------	----------	----------
39	Washington	3,000.00	1,385.00	267.44	4,652.44
40	Le Mars	----------	----------	----------	----------
41	Knoxville	6,000.00	2,326.25	----------	8,326.25
42	Carroll	1,500.00	1,048.75	----------	2,548.75
43	Decorah	4,500.00	1,563.76	----------	6,063.76
44	Albia	500.00	90.00	----------	590.00
45	Marion	2,000.00	2,755.00	----------	4,755.00
46	West Des Moines	----------	----------	----------	----------
47	Glenwood	2,000.00	150.00	----------	2,150.00
48	Missouri Valley	8,700.00	2,048.25	----------	10,748.25
49	Storm Lake	5,000.00	778.50	----------	5,778.50
50	Iowa Falls	1,000.00	720.00	----------	1,720.00
51	Eagle Grove	2,000.00	479.54	----------	2,479.54
52	Algona	----------	----------	----------	----------
53	Denison	1,000.00	760.00	----------	1,760.00
54	Mt. Pleasant	----------	----------	----------	----------
55	Independence	----------	----------	----------	----------

FOR YEAR ENDING MARCH 31, 1940

Bond Payments								Number in order of population
Municipal Industry Bonds				Special Assessment Bonds				
Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assessment bonds	
$ 490,500.00	$ 173,697.08	$ 1.81	$664,198.89	$412,370.91	$73,385.94	$ 7,415.20	$493,172.05	
				126,162.36	17,944.61	223.22	144,330.19	1
45,000.00	8,250.00		53,250.00	9,000.00	2,300.00		11,300.00	2
26,500.00	12,432.50		38,932.50	89,780.07	19,793.74		109,573.81	3
45,000.00	27,431.25		72,431.25			108.55	108.55	4
27,000.00	11,593.78		38,593.78	22,589.58	1,345.22		23,884.80	5
								6
62,000.00	16,868.75		78,868.75	37,800.00	5,081.56	1,822.21	44,703.77	7
								8
					4,927.21		4,927.21	9
8,000.00	14,303.13		22,303.13	3,415.27	1,115.01	2,854.22	7,384.50	10
26,000.00	6,385.00		32,385.00		262.50		262.50	11
10,000.00	5,762.50		15,762.50					12
23,000.00	6,780.00		29,780.00	4,500.00	300.00		4,800.00	13
15,000.00	4,590.00		19,590.00	600.00	60.00		660.00	14
15,000.00	10,156.25		25,156.25	26,592.99	2,442.95		29,035.94	15
								16
								17
11,000.00	498.75		11,498.75	3,500.00	816.74		4,316.74	18
								19
1,000.00	537.50		1,537.50	26,244.62	4,954.63		31,199.25	20
21,000.00	6,462.50		27,462.50	500.00	225.00		725.00	21
				1,950.00	682.43		2,632.43	22
					50.00		50.00	23
				5,524.55	499.25		6,023.80	24
								25
				3,000.00	1,122.15		4,122.15	26
9,500.00	3,078.87		12,578.87					27
5,000.00	1,610.01		6,610.01	600.00	199.21		799.21	28
4,000.00	2,700.00		6,700.00					29
								30
				500.00	278.67	3.47	782.14	31
								32
1,000.00	825.00		1,825.00					33
								34
				5,700.00	1,195.00		6,895.00	35
5,000.00	2,465.00		7,465.00					36
								37
								38
5,000.00	950.00		5,950.00	6,785.07	581.81		7,366.88	39
500.00	731.97		1,231.97					40
				6,000.00	750.00		6,750.00	41
				500.00	225.00		725.00	42
				180.00	36.00		216.00	43
4,000.00	275.00		4,275.00					44
1,000.00	510.00		1,510.00					45
	100.00		100.00	1,000.00	275.00	33.48	1,308.48	46
	120.00		120.00	400.00	100.00		500.00	47
								48
3,000.00	875.00		3,875.00	3,300.00	1,402.93		4,702.93	49
2,000.00	1,140.00		3,140.00	1,000.00	680.00		1,680.00	50
								51
1,000.00	720.00		1,720.00					52
								53
								54
								55

TABLE NO. 12—CITIES—EXPENDITURES

Number in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
56	Waverly	3,000.00	1,250.00		4,250.00
57	Maquoketa		665.00		665.00
58	Anamosa				
59	Indianola				
60	Hampton	5,000.00	907.50		5,907.50
61	Jefferson	3,500.00	1,480.00		4,980.00
62	Manchester	975.00	194.25		1,169.25
63	Pella	9,500.00	3,457.50		12,957.50
64	Vinton	2,000.00	990.12		2,990.12
65	Sheldon	22,316.18	4,984.86		27,301.04
66	Belle Plaine	500.00	612.50		1,112.50
67	Eldora	4,800.00	1,761.25		6,561.25
68	Harlan	2,000.00	875.40		2,875.40
69	Nevada	8,200.00	2,259.00		10,459.00
70	Clear Lake	10,500.00	5,342.00		15,842.00
71	Cresco	1,500.00	655.00		2,155.00
72	Osage	15,000.00	2,650.00		17,650.00
73	Winterset				
74	Emmetsburg	500.00	340.00		840.00
75	Osceola	6,000.00	4,594.62	1.50	10,596.12
76	Sac City	8,000.00	1,753.72		9,753.72
77	Bettendorf	6,000.00	1,027.39		7,027.39
78	Tama	5,000.00	2,114.63		7,114.63
79	Clarion	1,000.00	825.00		1,825.00
80	Onawa		2,271.25		2,271.25
81	Waukon	6,000.00	1,521.25		7,521.25
82	Hawarden				
83	New Hampton	500.00	225.00		725.00
84	Sigourney	9,000.00	3,139.50		12,139.50
85	Monticello		658.58		658.58
86	Audubon	3,500.00	2,317.50		5,817.50
87	Humboldt	4,000.00	1,390.00		5,390.00
88	Bloomfield		82.56		82.56
89	Rock Rapids	2,500.00	192.50		2,692.50
90	Colfax	1,500.00	1,936.25		3,436.25
91	Ida Grove				
92	Marengo	4,500.00	4,287.50		8,787.50
93	Tipton	2,000.00	570.00		2,570.00
94	Rockwell City	500.00	600.00		1,100.00
95	Bedford	3,200.00	923.93		4,123.93
96	Madrid	5,000.00	1,038.12		6,038.12
97	West Union	2,000.00	621.25		2,621.25
98	Dyersville				
99	De Witt	2,000.00	943.00		2,943.00
100	Villisca	1,000.00	75.00		1,075.00
101	Corning	1,000.00	1,125.00		2,125.00
102	Forest City	7,200.00	1,699.75		8,899.75
103	Lake City	4,500.00	1,934.70		6,434.70
104	Leon		325.24		325.24
105	Hamburg				
106	Mystic	1,000.00	162.50		1,162.50
107	Toledo				
108	Eldon	2,000.00	382.50		2,382.50
109	Stuart	7,000.00	2,166.68		9,166.68
110	Seymour	3,000.00	1,040.75		4,040.75

FOR YEAR ENDING MARCH 31, 1940—Continued

Bond Payments								Number in order of population
Municipal Industry Bonds				Special Assessment Bonds				
Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assessment bonds	
								56
5,000.00	4,404.44		9,404.44					57
				400.00		704.70	1,104.70	58
24,000.00	1,519.98		25,519.98	3,200.00	512.56		3,712.56	59
								60
								61
								62
				1,300.00	70.00		1,370.00	63
								64
								65
4,000.00	2,315.00		6,315.00					66
								67
2,000.00	50.00		2,050.00					68
								69
				293.30	17.59		310.89	70
								71
				6,500.00	348.06		6,848.06	72
10,000.00	2,228.75		12,228.75	1,600.00	39.86		1,639.86	73
	3,120.00		3,120.00					74
		1.81	1.81	2,000.00	385.00		2,385.00	75
1,000.00	774.43		1,774.43					76
				1,000.00	622.50		1,622.50	77
				400.00	163.36		563.36	78
1,000.00	500.00		1,500.00	100.00	40.56		140.56	79
18,000.00	945.00		18,945.00			1,661.56	1,664.56	80
500.00	605.00		1,105.00					81
1,000.00	581.72		1,581.72					82
								83
								84
				3,500.00	275.00	.79	3,775.79	85
2,000.00	1,260.00		3,260.00					86
								87
								88
5,000.00	2,375.00		7,375.00					89
								90
2,000.00	650.00		2,650.00	50.00	22.00		72.00	91
				2,587.08	150.00		2,737.08	92
								93
								94
2,500.00	510.00		3,010.00					95
	600.00		600.00					96
								97
								98
500.00	247.50		747.50					99
								100
								101
				966.02	366.35		1,332.37	102
24,000.00	660.00		24,660.00					103
1,000.00	195.00		1,195.00	900.00	299.50		1,199.50	104
500.00	100.00		600.00	500.00	249.48		749.48	105
	50.00		50.00					106
10,000.00	1,330.00		11,330.00					107
								108
	522.50		522.50		177.50		177.50	109
								110

TABLE NO. 12—CITIES—EXPENDITURES

Number in order of population	Cities	Bond Payments			
		Revenue Bonds and Pledge Orders			
		Bonds paid	Interest paid	Miscellaneous	Total revenue bonds and pledge orders
	Grand Total	$ 167,000.00	$ 73,507.36		$ 240,507.36
1	Des Moines				
2	Sioux City				
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		3,275.00		3,275.00
14	Muscatine				
15	Iowa City				
16	Keokuk	25,000.00	13,425.00		38,425.00
17	Ft. Madison				
18	Boone				
19	Newton				
20	Ames				
21	Oskaloosa				
22	Creston	8,000.00	11,409.21		19,409.21
23	Centerville				
24	Charles City				
25	Oelwein	2,500.00	525.00		3,025.00
26	Cedar Falls				
27	Webster City				
28	Fairfield	1,000.00			1,000.00
29	Shenandoah				
30	Cherokee				
31	Perry				
32	Red Oak				
33	Atlantic				
34	Chariton				
35	Spencer				
36	Clarinda				
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	2,000.00	2,520.00		4,520.00
50	Iowa Falls				
51	Eagle Grove	1,500.00	1,067.52		2,567.52
52	Algona				
53	Denison				
54	Mt. Pleasant				
55	Independence				

FOR YEAR ENDING MARCH 31, 1940—Continued

Bond Payments						Number in order of population
Limited Levy Bonds						
Bonds paid	Interest paid	Miscellaneous	Total limited levy bonds	Total miscellaneous bonds	Grand total of bond payments	
$ 84,000.00	$ 50,185.85	$ 538.84	$ 134,724.69	$ 64,456.84	$ 4,883,480.50	
					1,044,125.50	1
					392,920.03	2
				465.00	344,905.31	3
		538.84	538.84	385.00	501,901.89	4
					143,286.04	5
47,500.00	35,797.00		83,297.00	2,687.41	195,700.41	6
					271,955.38	7
				9,280.64	158,865.71	8
				9,475.00	80,497.21	9
					105,851.90	10
	348.75		348.75	4,235.00	83,736.25	11
15,000.00	6,467.50		21,467.50		89,105.51	12
11,000.00	3,713.84		14,713.84		75,076.34	13
				2,273.71	38,881.21	14
					88,585.10	15
					48,720.00	16
					44,866.75	17
					38,282.24	18
					21,275.00	19
7,000.00	2,412.50		9,412.50		49,621.75	20
					47,347.50	21
					40,029.82	22
					8,342.50	23
				8.45	65,163.50	24
					21,098.72	25
					13,625.93	26
700.00	157.50		857.50	30.80	15,582.17	27
					18,145.47	28
					19,803.25	29
					8,965.74	30
					17,623.38	31
						32
					1,825.00	33
					19,236.87	34
					17,472.50	35
				3,115.92	11,450.92	36
					1,387.50	37
						38
					17,969.32	39
					1,231.97	40
					15,076.25	41
					3,273.75	42
					6,279.76	43
					4,865.00	44
				2.00	6,267.00	45
					1,408.48	46
					2,770.00	47
					10,748.25	48
800.00	200.01		1,000.01		19,876.44	49
					6,540.00	5
					5,047.06	5
				7,500.00	9,220.00	52
				5,750.00	7,510.00	53
						54
						55

TABLE NO. 12—CITIES—EXPENDITURES

Number in order of population	Cities	Bond Payments			
		Revenue Bonds and Pledge Orders			
		Bonds paid	Interest paid	Miscellaneous	Total revenue bonds and pledge orders
56	Waverly	10,000.00	2,131.25		12,131.25
57	Maquoketa	2,500.00	500.00		3,000.00
58	Anamosa				
59	Indianola				
60	Hampton				
61	Jefferson				
62	Manchester				
63	Pella	5,000.00	1,180.92		6,180.92
64	Vinton				
65	Sheldon				
66	Belle Plaine				
67	Eldora				
68	Harlan	61,000.00	1,475.06		62,475.06
69	Nevada				
70	Clear Lake				
71	Cresco				
72	Osage				
73	Winterset				
74	Emmetsburg				
75	Osceola	3,000.00	2,160.00		5,160.00
76	Sac City				
77	Bettendorf				
78	Tama				
79	Clarion				
80	Onawa	12,000.00	5,135.00		17,135.00
81	Waukon				
82	Hawarden				
83	New Hampton				
84	Sigourney				
85	Monticello				
86	Audubon				
87	Humboldt				
88	Bloomfield				
89	Rock Rapids		2,042.20		2,042.20
90	Colfax				
91	Ida Grove				
92	Marengo				
93	Tipton				
94	Rockwell City				
95	Bedford				
96	Madrid				
97	West Union	1,000.00	70.00		1,070.00
98	Dyersville				
99	De Witt				
100	Villisca	7,500.00	8,012.50		15,512.50
101	Corning	22,000.00	8,850.00		30,850.00
102	Forest City		6,703.95		6,703.95
103	Lake City				
104	Leon				
105	Hamburg		1,062.50		1,062.50
106	Mystic				
107	Toledo				
108	Eldon				
109	Stuart	3,000.00	1,512.25		4,512.25
110	Seymour		450.00		450.00

FOR YEAR ENDING MARCH 31, 1940—Continued

Bond Payments						Number in order of population
Limited Levy Bonds						
Bonds paid	Interest paid	Miscellaneous	Total limited levy bonds	Total miscellaneous bonds	Grand total of bond payments	
					16,381.25	56
				2,556.25	15,625.69	57
					1,104.70	58
					29,232.54	59
					5,907.50	60
					4,980.00	61
					1,169.25	62
				9,388.06	29,896.48	63
					2,990.12	64
					27,301.04	65
					7,427.50	66
					6,561.25	67
2,000.00	1,088.75		3,088.75		70,489.21	68
					10,459.00	69
					16,152.89	70
					2,155.00	71
					24,498.06	72
					13,868.61	73
					3,960.00	74
					18,142.93	75
					11,528.15	76
					8,649.89	77
				2,248.97	9,926.96	78
					3,465.56	79
					40,015.81	80
					8,626.25	81
					1,581.72	82
					725.00	83
					12,139.50	84
					4,434.37	85
					9,077.50	86
					5,390.00	87
					82.56	88
					12,109.70	89
					3,436.25	90
					2,722.00	91
					11,524.58	92
					2,570.00	93
					1,100.00	94
					7,133.93	95
					6,638.12	96
					3,691.25	97
				3,034.13	3,034.13	98
					3,690.50	99
					16,587.50	100
					32,975.00	101
					16,936.07	102
					31,094.70	103
					2,719.74	104
					2,411.98	105
					1,212.50	106
					11,330.00	107
					2,382.50	108
				2,020.50	16,399.43	109
					4,490.75	110

TABLE NO. 13—CITIES—EXPENDITURES

Number in order of population	Cities	Miscellaneous Payments		
		Transfers	Pension and Retirement Funds	Interest on Warrants
		Total transfers	Total pension and retirement funds	Total interest on warrants
56	Waverly	13,000.00		
57	Maquoketa	22,634.84		
58	Anamosa	1,167.32		645.74
59	Indianola	6,087.57		34.76
60	Hampton	8,740.00		
61	Jefferson			26.03
62	Manchester	1,000.00		
63	Pella	782.45		
64	Vinton	31,831.39		
65	Sheldon			
66	Belle Plaine			
67	Eldora	6,948.63		
68	Harlan			
69	Nevada	3,002.75		
70	Clear Lake	8,200.00		
71	Cresco	4,000.00		105.94
72	Osage	1,000.00		
73	Winterset	37,941.84		
74	Emmetsburg	10,928.66		
75	Osceola			
76	Sac City	3,131.78		32.38
77	Bettendorf	5,628.35		
78	Tama	2,922.95		
79	Clarion	3,753.00		
80	Onawa	22,000.00		
81	Waukon	1,500.00		
82	Hawarden	5,400.00		
83	New Hampton	300.00		
84	Sigourney	3,885.83		
85	Monticello	7,215.08		
86	Audubon	43.35		
87	Humboldt	3,240.64		134.47
88	Bloomfield			
89	Rock Rapids	7,612.24		1,052.75
90	Colfax	1,014.96		
91	Ida Grove	1,672.03		
92	Marengo	1,004.48		
93	Tipton	6,000.00		
94	Rockwell City			
95	Bedford	6,568.59		
96	Madrid			
97	West Union	1,000.00		
98	Dyersville	2,861.39		
99	De Witt			18.90
100	Villisca	1,356.59		
101	Corning	4,982.51		45.47
102	Forest City	4,586.29		
103	Lake City	1,826.68		133.21
104	Leon	270.28		
105	Hamburg	1,228.30		82.76
106	Mystic			2.50
107	Toledo	983.18		14.30
108	Eldon			
109	Stuart			
110	Seymour			

FOR YEAR ENDING MARCH 31, 1940—Continued

Miscellaneous Payments						
Damage and Settlements	State Fines	Other Trust Funds				
Total damage and settlements	Total state fines	Total other trust funds	Miscellaneous	Total miscellaneous	Grand total all expenditures	Number in order of population
		10,241.26		23,241.36	149,787.87	56
			677.76	23,312.60	121,461.77	57
			.68	1,813.74	103,751.50	58
		2,705.74	28.11	8,856.18	108,072.66	59
	21.00		279.72	9,040.72	54,118.30	60
7.50			75.00	108.53	68,601.44	61
			67.59	1,067.59	32,284.68	62
			846.86	1,629.31	123,001.79	63
			452.12	32,283.51	123,734.08	64
			2.75	2.75	97,486.31	65
			173.25	173.25	37,780.46	66
			693.75	7,642.38	60,953.44	67
					305,699.13	68
				3,002.75	44,114.88	69
			3,176.61	11,376.61	65,370.09	70
			59.25	4,165.19	57,906.06	71
			37.50	1,037.50	73,026.57	72
				37,941.84	330,107.03	73
		270.00		11,198.66	73,485.63	74
					44,720.02	75
			1,580.22	4,744.38	60,199.44	76
134.00			5,762.35	7,612.35	53,725.87	77
			169.97	3,092.92	39,354.77	78
			819.75	4,572.75	51,642.57	79
			10,271.69	32,271.69	136,049.57	80
			111.10	1,611.10	55,305.44	81
		398.00	37.50	5,835.50	77,210.32	82
		188.00	411.87	899.87	168,962.07	83
			331.78	4,217.61	37,559.40	84
			84.50	7,299.58	39,471.24	85
			4,062.41	4,105.76	42,683.78	86
		20.00	279.76	3,674.87	54,692.20	87
30.00			190.00	190.00	73,478.51	88
				8,694.99	130,450.15	89
		5,000.00		6,014.96	21,178.70	90
			489.77	2,161.80	30,181.46	91
			320.46	1,324.94	29,692.18	92
				6,000.00	72,969.99	93
					26,490.48	94
				6,568.59	33,485.84	95
					21,584.31	96
			153.47	1,153.47	36,451.00	97
7.00			45.00	2,906.39	25,446.27	98
			173.25	199.15	31,247.65	99
			3,110.04	4,466.63	67,347.35	100
			1,510.75	6,538.73	100,191.35	101
			810.32	5,396.61	243,242.30	102
			1,107.10	3,066.99	55,328.03	103
1,046.06			75.97	1,392.31	50,988.33	104
659.50			50.00	2,020.56	22,438.54	105
				2.50	4,714.94	106
			136.51	1,133.99	34,395.00	107
2.28			743.59	745.87	38,266.53	108
		10.00	580.67	590.67	53,372.97	109
					31,548.72	110

TABLE NO. 14—RECAPITULATION

Number in order of population	Cities	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
	Grand Total	$ 9,700,859.55	$31,201,436.53	$40,902,296.08
1	Des Moines	1,457,228.11	4,186,286.70	5,643,514.81
2	Sioux City	610,007.21	2,068,220.65	2,678,227.86
3	Davenport	631,809.72	2,016,754.35	2,648,564.07
4	Cedar Rapids	142,762.57	1,654,550.22	1,797,312.79
5	Waterloo	325,470.93	1,972,097.86	2,297,568.79
6	Council Bluffs	363,445.41	1,110,787.57	1,474,232.98
7	Dubuque	197,616.83	1,207,578.46	1,405,195.29
8	Ottumwa	75,151.70	754,636.48	829,788.18
9	Burlington	425,752.22	565,592.82	991,345.04
10	Clinton	113,896.86	517,298.36	631,195.22
11	Mason City	376,827.07	784,497.69	1,161,324.76
12	Ft. Dodge	133,019.25	669,633.09	802,652.34
13	Marshalltown	191,943.10	845,082.43	1,037,025.53
14	Muscatine	260,017.51	951,888.03	1,211,905.54
15	Iowa City	140,848.66	409,152.47	550,001.13
16	Keokuk	32,638.54	426,927.59	459,566.13
17	Ft. Madison	43,546.35	167,817.88	211,364.23
18	Boone	171,474.91	333,452.75	504,927.66
19	Newton	109,732.03	317,239.31	426,971.34
20	Ames	418,302.41	939,005.23	1,357,307.64
21	Oskaloosa	91,083.47	206,996.61	298,080.08
22	Creston	66,119.87	175,235.71	241,355.58
23	Centerville	27,650.28	56,317.65	83,967.93
24	Charles City	60,350.54	228,964.12	289,314.66
25	Oelwein	44,328.37	103,309.86	147,638.23
26	Cedar Falls	220,307.96	621,881.05	842,189.01
27	Webster City	252,590.23	334,317.18	586,907.41
28	Fairfield	31,559.49	98,810.64	130,370.13
29	Shenandoah	51,027.44	110,858.53	161,885.97
30	Cherokee	75,249.84	174,552.45	249,802.29
31	Perry	14,083.72	155,287.83	169,371.55
32	Red Oak	12,740.99	94,914.31	107,655.30
33	Atlantic	80,083.67	184,429.59	264,513.26
34	Chariton	88,179.36	94,950.76	183,130.12
35	Spencer	82,989.36	349,807.21	432,796.57
36	Clarinda	124,161.80	124,124.47	248,286.27
37	Grinnell	25,707.00	91,358.37	117,065.37
38	Estherville	26,621.37	205,174.86	231,796.23
39	Washington	57,283.05	80,475.81	137,758.86
40	Le Mars	11,744.23	43,938.93	55,683.16
41	Knoxville	28,384.49	88,206.43	116,590.92
42	Carroll	36,759.36	79,940.80	116,700.16
43	Decorah	28,329.37	89,489.30	117,818.67
44	Albia	14,249.47	63,950.72	78,200.19
45	Marion	44,978.79	40,502.40	85,481.19
46	West Des Moines	38,608.86	35,867.20	74,476.06
47	Glenwood	11,084.02	27,258.24	38,342.26
48	Missouri Valley	15,477.89	53,677.27	69,155.16
49	Storm Lake	22,395.78	119,603.76	141,999.54
50	Iowa Falls	14,382.09	89,052.20	103,434.29
51	Eagle Grove	11,842.81	51,526.83	63,369.64
52	Algona	103,819.09	200,255.76	304,074.85
53	Denison	93,596.35	128,622.21	222,218.56
54	Mt. Pleasant	105,715.35	218,832.77	324,548.12
55	Independence	60,001.04	188,161.10	248,162.14

OF CASH TRANSACTIONS

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deductions from total to be accounted for	Cash on hand March 31, 1940	Number in order of population
$31,852,944.17	$ 734,923.87	$32,587,868.04	$ 724,400.60	$31,863,467.44	$ 9,038,828.64	
4,806,045.96	295,013.11	5,101,059.07	251,803.03	4,849,256.04	794,258.77	1
2,239,988.33	6,553.00	2,246,541.33	26,951.38	2,219,589.95	458,637.91	2
1,988,781.13	2,107.38	1,990,888.51	1,125.29	1,989,763.22	658,800.85	3
1,619,604.49	1,376.77	1,620,981.26	4,779.37	1,616,201.89	181,110.90	4
1,766,113.54	24,952.54	1,791,066.08	43,734.82	1,747,331.26	550,237.53	5
1,108,618.32	28,928.72	1,137,547.04	38,813.81	1,098,733.23	375,499.75	6
1,212,189.87	16,928.86	1,229,118.73	27,835.30	1,201,283.43	203,911.86	7
736,561.93	4,115.14	740,677.07	2,545.86	738,131.21	91,656.97	8
588,180.24	3,808.44	591,988.68	382.00	591,606.68	399,738.36	9
485,810.19	3,998.81	489,809.00	16,689.04	473,119.96	158,075.26	10
899,464.52	995.40	900,459.92	10,175.67	890,284.25	271,040.51	11
700,295.20	24,214.92	724,510.12	23,439.98	701,070.14	101,582.20	12
893,094.13	92.15	893,186.28	8.40	893,177.88	143,847.65	13
797,711.36	15,158.58	812,869.94	10,463.02	802,406.92	409,498.62	14
381,904.21	10,350.69	392,254.90	3,252.09	389,002.81	160,998.32	15
407,042.32	639.67	407,681.99	2,346.96	405,335.03	54,231.10	16
164,866.87	96.50	164,963.37	----------	164,963.37	46,400.86	17
405,437.80	228.12	405,665.92	790.49	404,875.43	100,052.23	18
306,287.06	2,041.43	308,328.49	3,393.75	304,934.74	122,036.60	19
1,105,538.39	----------	1,105,538.39	----------	1,105,538.39	251,769.25	20
195,990.42	17,904.09	213,894.51	20,636.24	193,258.27	104,821.81	21
179,120.26	5,710.69	184,830.95	262.50	184,568.45	56,787.13	22
57,066.92	641.56	57,708.48	695.35	57,013.13	26,954.80	23
232,919.26	1,776.71	234,695.97	17,292.49	217,403.48	71,911.18	24
99,103.61	3,506.08	102,609.69	979.97	101,629.72	46,008.51	25
516,402.99	3,848.81	520,251.80	2,759.95	517,491.85	324,697.16	26
414,739.04	8,757.07	423,496.11	11,848.78	411,647.33	175,260.68	27
107,906.03	1,159.97	109,066.00	7,378.70	101,687.30	28,682.83	28
123,327.67	365.05	123,692.72	127.72	123,565.00	38,320.97	29
187,192.97	1,397.90	188,590.87	2,080.94	186,509.93	63,292.36	30
160,939.80	12,784.99	173,724.79	20,916.31	152,808.48	16,563.07	31
94,852.08	128.80	94,980.88	4.00	94,976.88	12,678.42	32
230,768.86	77.65	230,846.51	8,604.37	222,242.14	42,271.12	33
138,849.18	----------	138,849.18	----------	138,849.18	44,280.94	34
339,262.31	4,656.50	343,918.81	5,179.67	338,739.14	94,057.43	35
177,916.90	----------	177,916.90	807.80	177,109.10	71,177.17	36
81,072.89	174.18	81,247.07	15.00	81,232.07	35,833.30	37
185,063.40	3,654.13	188,717.53	5,304.56	183,412.97	48,383.26	38
89,702.67	122.77	89,825.44	113.65	89,711.79	48,047.07	39
45,347.03	26.44	45,373.47	----------	45,373.47	10,309.69	40
86,870.05	910.27	87,780.32	2,840.61	84,939.71	31,651.21	41
80,701.03	1,962.26	82,663.29	259.10	82,404.19	34,295.97	42
90,056.75	9,070.33	99,127.08	15,396.05	83,731.03	34,087.64	43
65,805.77	648.77	66,454.54	19.03	66,435.51	11,764.68	44
38,265.70	2.20	38,267.90	5.55	38,262.35	47,218.84	45
50,172.49	369.80	50,542.29	35.02	50,507.27	23,968.79	46
39,057.75	4,060.89	43,118.64	10,451.84	32,666.80	5,675.46	47
45,305.80	1,972.44	47,278.24	8.00	47,270.24	21,884.92	48
133,739.23	780.63	134,519.86	710.00	133,809.86	8,189.68	49
87,524.30	1,788.34	89,312.64	950.02	88,362.62	15,071.67	50
48,764.85	1,084.25	49,849.10	654.89	49,194.21	14,175.43	51
171,668.97	6,473.68	178,142.65	15,628.08	162,514.57	141,560.28	52
88,711.78	492.40	89,204.18	162.40	89,041.78	133,176.78	53
220,897.48	67.69	220,965.17	4,230.65	216,734.52	107,813.60	54
207,581.09	604.26	208,185.35	390.75	207,794.60	40,367.54	55

TABLE NO. 14—RECAPITULATION

Number in order of population	Cities	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
56	Waverly	58,629.87	167,435.63	226,065.50
57	Maquoketa	37,907.21	128,172.86	166,080.07
58	Anamosa	7,370.84	176,758.90	184,129.74
59	Indianola	21,462.22	105,188.70	126,650.92
60	Hampton	63,241.78	60,896.43	124,138.21
61	Jefferson	34,584.69	64,581.92	99,166.61
62	Manchester	6,472.25	38,488.37	44,960.62
63	Pella	37,836.95	148,513.56	186,350.51
64	Vinton	46,333.92	131,554.19	177,888.11
65	Sheldon	41,143.58	91,971.83	133,115.41
66	Belle Plaine	22,426.32	49,621.26	72,047.58
67	Eldora	18,215.68	58,407.20	76,622.88
68	Harlan	61,074.25	283,098.44	344,172.69
69	Nevada	17,904.90	45,652.33	63,557.23
70	Clear Lake	32,036.51	64,661.08	96,697.59
71	Cresco	7,186.33	53,821.25	61,007.58
72	Osage	46,953.86	74,792.97	121,746.83
73	Winterset	90,780.15	325,087.62	415,867.77
74	Emmetsburg	35,568.94	70,375.31	105,944.25
75	Osceola	9,974.54	46,493.39	56,467.93
76	Sac City	25,398.77	59,811.98	85,210.75
77	Bettendorf	14,060.88	46,482.50	60,543.38
78	Tama	22,645.07	39,467.67	62,112.74
79	Clarion	17,530.10	56,842.47	74,372.57
80	Onawa	55,602.73	129,365.30	184,968.03
81	Waukon	31,251.21	43,679.76	74,930.97
82	Hawarden	23,208.01	82,026.32	105,234.33
83	New Hampton	25,888.58	260,723.05	286,611.63
84	Sigourney	22,185.26	38,659.29	60,844.55
85	Monticello	13,935.14	28,732.47	42,667.61
86	Audubon	23,830.03	44,202.10	68,032.13
87	Humboldt	11,483.69	54,937.80	66,421.49
88	Bloomfield	26,031.34	92,653.03	118,684.37
89	Rock Rapids	41,568.20	180,416.78	221,984.98
90	Colfax	15,414.50	15,892.11	31,306.61
91	Ida Grove	9,067.68	31,363.85	40,431.53
92	Marengo	21,303.26	30,034.31	51,337.57
93	Tipton	20,165.31	85,358.95	105,524.26
94	Rockwell City	10,990.05	27,699.14	38,689.19
95	Bedford	19,843.78	47,393.97	67,237.75
96	Madrid	16,291.36	21,416.04	37,707.40
97	West Union	16,024.53	31,447.82	47,472.35
98	Dyersville	11,657.42	21,351.57	33,008.99
99	De Witt	10,047.25	29,456.02	39,503.27
100	Villisca	9,110.77	74,734.29	83,845.06
101	Corning	21,571.94	100,888.86	122,460.80
102	Forest City	84,254.24	183,656.39	267,910.63
103	Lake City	30,878.81	32,257.15	63,135.96
104	Leon	25,968.10	35,534.52	61,502.62
105	Hamburg	3,084.71	18,793.85	21,878.56
106	Mystic	2,075.45	4,462.10	6,537.55
107	Toledo	10,105.71	24,941.75	35,047.46
108	Eldon	5,815.36	35,595.20	41,410.56
109	Stuart	330.60	56,223.86	56,554.46
110	Seymour	10,156.73	40,208.15	50,364.88

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deductions from total to be accounted for	Cash on hand March 31, 1940	Number in order of population
149,787.87		149,787.87		149,787.87	76,277.63	56
121,461.77	3,905.27	125,367.04	3,056.39	122,310.65	43,769.42	57
103,751.50	69,032.86	172,784.36	1,104.82	171,679.54	12,450.20	58
108,072.66	3,542.85	111,615.51	4,919.59	106,695.92	19,955.00	59
54,118.30	39.70	54,158.00	3.00	54,155.00	69,983.21	60
68,601.44	332.36	68,933.80	5,493.56	63,440.24	35,726.37	61
32,284.68	47.90	32,332.58		32,332.58	12,628.04	62
123,001.79	85.40	123,087.19	597.34	122,489.85	63,860.66	63
123,734.08	2.25	123,736.33	20.68	123,715.65	54,172.46	64
97,486.31	11,753.22	109,239.53	4,030.28	105,209.25	27,906.16	65
37,780.46	581.13	38,361.59	88.37	38,273.22	33,774.36	66
60,953.44	1,112.60	62,066.04	919.20	61,146.84	15,476.04	67
305,699.13	1,260.04	306,959.17	2,089.72	304,869.45	39,303.24	68
44,114.88	997.76	45,112.64	634.73	44,477.91	19,079.32	69
65,370.09	4,052.49	69,422.58	1,871.77	67,550.81	29,146.78	70
57,906.06	6,471.39	64,377.45	15,759.34	48,618.11	12,389.47	71
73,026.57		73,026.57		73,026.57	48,720.26	72
330,107.03	21,264.47	351,371.50	21,597.58	329,773.92	86,093.85	73
73,485.63	8,641.35	82,126.98	310.06	81,816.92	24,127.33	74
44,720.02		44,720.02		44,720.02	11,747.91	75
60,199.44	1,309.56	61,509.00	2,566.43	58,942.57	26,268.18	76
53,725.87	1,072.02	54,797.89	1,723.61	53,074.28	7,469.10	77
39,354.77	180.43	39,535.20	177.43	39,357.77	22,754.97	78
51,642.57	331.93	51,974.50	1,402.70	50,571.80	23,800.77	79
136,049.57		136,049.57		136,049.57	48,918.46	80
55,305.44	119.26	55,424.70	614.20	54,810.50	20,120.47	81
77,210.32	174.47	77,384.79	13.86	77,370.93	27,863.40	82
168,962.07	32.20	168,994.27	444.07	168,550.20	118,061.43	83
37,559.40		37,559.40		37,559.40	23,285.15	84
39,471.24		39,471.24	16.80	39,454.44	3,213.17	85
42,683.78	258.66	42,942.44	142.22	42,800.22	25,231.91	86
54,692.20	2,689.17	57,381.37	2,840.63	54,540.74	11,880.75	87
73,478.51	1,068.50	74,547.01	1,156.21	73,390.80	45,293.57	88
130,450.15	36,791.00	167,241.15	649.83	166,591.32	55,393.66	89
21,178.70	8.00	21,186.70		21,186.70	10,119.91	90
30,181.46	109.74	30,291.20		30,291.20	10,140.33	91
29,692.18	330.50	30,022.68	667.53	29,355.15	21,982.42	92
72,969.99	2,887.21	75,857.20		75,857.20	29,667.06	93
26,490.48		26,490.48		26,490.48	12,198.71	94
33,485.84	93.35	33,579.19	103.45	33,475.74	33,762.01	95
21,584.31		21,584.31	50.85	21,533.46	16,173.94	96
36,451.00	28.81	36,479.81	1,010.06	35,469.75	12,002.60	97
25,446.27	3.50	25,449.77	9.33	25,440.44	7,568.55	98
31,247.65	81.70	31,329.35	2,844.83	28,484.52	11,018.75	99
67,347.35		67,347.35		67,347.35	16,497.71	100
100,191.35	2,500.78	102,692.13	284.67	102,407.46	20,053.34	101
243,242.30	6,996.58	250,238.88	6,873.87	243,365.01	24,545.62	102
55,328.03	2,775.23	58,103.26	3,131.05	54,972.21	8,163.75	103
50,988.33	92.37	51,080.70	490.54	50,590.16	10,912.46	104
22,438.54	3,165.47	25,604.01	5,310.88	20,293.13	1,585.43	105
4,714.94	59.06	4,774.00	31.25	4,742.75	1,794.80	106
34,325.00	59.50	34,384.50	4,067.62	30,316.88	4,730.58	107
38,266.53		38,266.53		38,266.53	3,144.03	108
53,372.97		53,372.97		53,372.97	3,181.49	109
31,548.72		31,548.72		31,548.72	18,816.16	110

TABLE NO. 15—CITIES—BONDED AND

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	$23,819,376.71	$ 8,063,950.00	$23,550.50	$724,400.60	$566,379.33
1	Des Moines	5,952,290.99	4,178,000.00	----------	251,803.03	59,035.77
2	Sioux City	2,733,000.00	495,000.00	----------	26,951.38	37,000.00
3	Davenport	1,338,000.00	256,000.00	----------	1,125.29	320,417.98
4	Cedar Rapids	1,749,600.00	560,000.00	----------	4,779.37	----------
5	Waterloo	1,029,500.00	217,500.00	----------	43,734.82	79,000.00
6	Council Bluffs	1,472,940.00	----------	----------	38,813.81	----------
7	Dubuque	1,014,563.41	340,000.00	----------	27,835.30	----------
8	Ottumwa	1,221,000.00	----------	----------	2,545.86	----------
9	Burlington	408,500.00	----------	----------	382.00	----------
10	Clinton	474,300.00	399,500.00	----------	16,689.04	----------
11	Mason City	482,400.00	99,000.00	----------	10,175.67	----------
12	Ft. Dodge	687,500.00	----------	----------	23,439.98	----------
13	Marshalltown	285,500.00	129,000.00	----------	8.40	----------
14	Muscatine	16,000.00	92,900.00	----------	10,463.02	----------
15	Iowa City	459,449.97	211,000.00	----------	3,252.09	----------
16	Keokuk	43,000.00	----------	----------	2,346.96	----------
17	Ft. Madison	30,000.00	----------	----------	----------	----------
18	Boone	225,500.00	19,000.00	----------	790.49	----------
19	Newton	75,000.00	66,000.00	----------	3,393.75	67,000.00
20	Ames	165,000.00	9,750.00	----------	----------	----------
21	Oskaloosa	199,100.00	163,000.00	----------	20,636.24	----------
22	Creston	157,500.00	----------	----------	262.50	----------
23	Centerville	53,500.00	----------	----------	695.35	----------
24	Charles City	91,000.00	----------	----------	17,292.49	----------
25	Oelwein	105,000.00	----------	----------	979.97	----------
26	Cedar Falls	220,500.00	----------	----------	2,759.95	----------
27	Webster City	105,600.00	61,500.00	----------	11,848.78	----------
28	Fairfield	96,800.00	26,500.00	----------	7,378.70	----------
29	Shenandoah	52,400.00	73,000.00	----------	127.72	----------
30	Cherokee	88,000.00	----------	----------	2,080.94	----------
31	Perry	184,200.00	----------	----------	20,916.31	----------
32	Red Oak	14,000.00	----------	----------	4.00	----------
33	Atlantic	----------	14,000.00	----------	8,604.37	----------
34	Chariton	56,000.00	----------	3,000.00	----------	----------
35	Spencer	103,500.00	----------	----------	5,179.67	----------
36	Clarinda	83,250.00	55,000.00	----------	807.80	----------
37	Grinnell	13,000.00	----------	----------	15.00	----------
38	Estherville	----------	----------	----------	5,304.56	----------
39	Washington	37,000.00	15,000.00	----------	113.65	----------
40	Le Mars	27,500.00	----------	----------	----------	----------
41	Knoxville	59,500.00	----------	----------	2,840.61	----------
42	Carroll	23,222.14	----------	----------	259.10	----------
43	Decorah	45,500.00	----------	----------	15,396.05	----------
44	Albia	2,500.00	1,000.00	----------	19.03	----------
45	Marion	63,000.00	----------	----------	5.55	----------
46	West Des Moines	2,000.00	----------	----------	35.02	----------
47	Glenwood	2,000.00	2,000.00	----------	10,451.84	----------
48	Missouri Valley	31,000.00	6,200.00	----------	8.00	----------
49	Storm Lake	55,400.00	16,000.00	----------	710.00	----------
50	Iowa Falls	70,000.00	----------	----------	950.02	----------
51	Eagle Grove	5,600.00	9,000.00	----------	654.89	----------
52	Algona	16,000.00	----------	----------	15,628.08	----------
53	Denison	21,500.00	----------	----------	162.40	----------
54	Mt. Pleasant	----------	----------	----------	4,230.65	----------
55	Independence	----------	----------	20,550.50	390.75	----------

OTHER DEBT OBLIGATIONS MARCH 31, 1940

tions at Close of 1940							
Miscellaneous debts	Total general indebtedness March 31, 1940	Total indebtedness April 1, 1939	Increase of indebtedness during year ending March 31, 1940	Decrease of indebtedness during year ending March 31, 1940	Special assessment bonds and certificates	Revenue bonds	Number in order of population
$52,204.34	$33,249,861.48	$34,804,389.11	$ 843,346.40	$2,397,874.03	$1,068,418.41	$2,975,524.45	
----------	10,441,129.79	11,324,520.88	----------	$ 883,391.09	$ 365,844.64	$ 223,024.45	1
----------	3,291,951.38	3,337,553.00	----------	45,601.62	74,631.78	35,000.00	2
3,800.00	1,919,343.27	1,905,825.36	13,517.91	----------	----------	----------	3
----------	2,314,379.37	2,473,976.77	----------	159,597.40	----------	----------	4
----------	1,369,734.82	924,452.54	445,282.28	----------	20,973.58	----------	5
----------	1,511,753.81	1,627,968.72	----------	116,214.91	----------	----------	6
----------	1,382,398.71	1,576,492.27	----------	194,093.56	65,400.00	----------	7
8,198.87	1,231,744.73	1,318,502.44	----------	86,757.71	16,976.95	----------	8
----------	408,882.00	459,308.44	----------	50,426.44	----------	----------	9
3,665.41	894,154.45	831,662.10	62,492.35	----------	28,383.49	----------	10
----------	591,575.67	633,395.40	----------	41,819.73	30,000.00	----------	11
----------	710,939.98	739,714.92	----------	28,774.94	----------	----------	12
----------	414,508.40	445,592.15	----------	31,083.75	1,500.00	265,000.00	13
1,500.00	120,863.02	157,280.61	----------	36,417.59	600.00	----------	14
----------	673,702.06	710,300.66	----------	36,598.60	33,186.39	----------	15
----------	45,346.96	51,639.67	----------	6,292.71	----------	525,000.00	16
----------	30,000.00	47,596.50	----------	17,596.50	----------	----------	17
----------	245,290.49	269,728.12	----------	24,437.63	16,500.00	----------	18
----------	211,393.75	224,041.43	----------	12,647.68	----------	----------	19
----------	174,750.00	111,750.00	63,000.00	----------	156,256.95	----------	20
----------	382,736.24	413,604.09	----------	30,867.85	4,000.00	----------	21
----------	157,762.50	174,710.69	----------	16,948.19	10,450.00	239,000.00	22
----------	54,195.35	60,141.56	----------	5,946.21	1,000.00	----------	23
----------	108,292.49	145,276.71	----------	36,984.22	7,057.53	----------	24
----------	105,979.97	123,506.08	----------	17,526.11	----------	----------	25
----------	223,259.95	120,348.81	102,911.14	----------	20,943.12	----------	26
----------	178,948.78	186,057.07	----------	7,108.29	----------	----------	27
----------	130,678.70	136,459.97	----------	5,781.27	4,380.23	21,500.00	28
----------	125,527.72	139,765.05	----------	14,237.33	----------	----------	29
----------	90,080.94	91,397.90	----------	1,316.96	30,042.68	----------	30
----------	205,116.31	189,784.99	15,331.32	----------	5,493.47	----------	31
----------	14,004.00	16,128.80	----------	2,124.80	----------	----------	32
----------	22,604.37	15,077.65	7,526.72	----------	----------	----------	33
----------	59,000.00	74,000.00	----------	15,000.00	----------	----------	34
----------	108,679.67	115,156.50	----------	6,476.83	19,670.00	----------	35
----------	139,057.80	144,000.00	----------	4,942.20	----------	----------	36
----------	13,015.00	14,174.18	----------	1,159.18	----------	----------	37
----------	5,304.56	3,654.13	1,650.43	----------	----------	----------	38
----------	52,113.65	60,122.77	----------	8,009.12	8,433.19	----------	39
----------	27,500.00	28,026.44	----------	526.44	----------	----------	40
----------	62,340.61	66,910.27	----------	4,569.66	15,000.00	----------	41
----------	23,481.24	26,684.40	----------	3,203.16	4,500.00	----------	42
----------	60,896.05	59,070.33	1,825.72	----------	540.00	----------	43
----------	3,519.03	8,648.77	----------	5,129.74	----------	----------	44
----------	63,005.55	66,002.20	----------	2,996.65	----------	----------	45
----------	2,035.02	2,369.80	----------	334.78	7,200.00	----------	46
----------	14,451.84	10,060.89	4,390.95	----------	----------	----------	47
----------	37,208.00	47,872.44	----------	10,664.44	----------	----------	48
----------	72,110.00	82,957.53	----------	10,847.53	13,934.00	61,000.00	49
----------	70,950.02	75,788.34	----------	4,838.32	----------	----------	50
865.00	16,119.89	18,684.25	----------	2,564.36	----------	36,500.00	51
----------	31,628.08	23,473.68	8,154.40	----------	----------	----------	52
----------	21,662.40	27,992.40	----------	6,330.00	----------	----------	53
----------	4,230.65	67.69	4,162.96	----------	----------	65,000.00	54
----------	20,941.25	604.26	20,336.99	----------	----------	----------	55

TABLE NO. 15—CITIES—BONDED AND

Number in order of population	Cities	Character and Amount of Debt Obliga Year March 31,				
		General bonds	Municipal industry bonds	Temporary loans	Outstanding warrants	Judgments
56	Waverly	47,000.00				
57	Maquoketa	19,000.00	35,000.00		3,056.39	
58	Anamosa	40,000.00			1,104.82	
59	Indianola		13,000.00		4,919.59	
60	Hampton	13,000.00			3.00	
61	Jefferson	27,900.00			5,493.56	
62	Manchester	5,500.00				
63	Pella	93,000.00			597.34	
64	Vinton	34,000.00			20.68	
65	Sheldon	130,000.00			4,030.28	
66	Belle Plaine	12,500.00	78,000.00		88.37	
67	Eldora	62,000.00			919.20	
68	Harlan	27,000.00			2,089.72	
69	Nevada	49,000.00			634.73	
70	Clear Lake	108,140.00			1,871.77	
71	Cresco	24,000.00			15,759.34	
72	Osage	49,000.00				
73	Winterset		123,500.00		21,597.58	
74	Emmetsburg	46,500.00	79,000.00		310.06	
75	Osceola	91,900.00	26,000.00			
76	Sac City	40,000.00	7,800.00		2,566.43	
77	Bettendorf	23,820.20			1,723.61	
78	Tama	58,800.00			177.43	3,925.58
79	Clarion	21,000.00	9,000.00		1,402.70	
80	Onawa	39,500.00				
81	Waukon	27,700.00	21,500.00		614.20	
82	Hawarden		18,300.00		13.86	
83	New Hampton	4,000.00			444.07	
84	Sigourney	67,700.00				
85	Monticello	62,500.00			16.80	
86	Audubon	35,500.00	28,000.00		142.22	
87	Humboldt	40,000.00			2,840.63	
88	Bloomfield	12,000.00	32,000.00		1,156.21	
89	Rock Rapids	92,500.00			649.83	
90	Colfax	40,000.00				
91	Ida Grove	11,000.00				
92	Marengo	88,000.00			667.53	
93	Tipton	7,500.00				
94	Rockwell City	12,000.00				
95	Bedford	22,100.00	8,000.00		103.45	
96	Madrid	17,400.00	12,000.00		50.85	
97	West Union	11,000.00			1,010.06	
98	Dyersville		18,000.00		9.33	
99	De Witt	18,700.00	5,000.00		2,844.83	
100	Villisca	4,500.00				
101	Corning	29,000.00			284.67	
102	Forest City	57,000.00			6,873.87	
103	Lake City	29,000.00			3,131.05	
104	Leon	30,600.00			490.54	
105	Hamburg	7,000.00			5,310.88	
106	Mystic	4,500.00			31.25	
107	Toledo		18,000.00		4,067.62	
108	Eldon	7,000.00				
109	Stuart	57,500.00	17,000.00			
110	Seymour	13,000.00				

OTHER DEBT OBLIGATIONS MARCH 31, 1940—Continued

tions at Close of 1940							
Miscellaneous debts	Total general indebtedness March 31, 1940	Total indebtedness April 1, 1939	Increase of indebtedness during year ending March 31, 1940	Decrease of indebtedness during year ending March 31, 1940	Special assessment bonds and certificates	Revenue bonds	Number in order of population
----------	47,000.00	50,000.00	----------	3,000.00	----------	70,000.00	56
----------	57,056.39	65,405.27	----------	8,348.88	500.00	112,500.00	57
----------	41,104.82	109,032.86	----------	67,928.04	16,400.00	----------	58
----------	17,919.59	40,542.85	----------	22,623.26	6,400.00	----------	59
----------	13,003.00	18,039.70	----------	5,036.70	----------	----------	60
----------	33,393.56	31,732.36	1,661.20	----------	----------	----------	61
----------	5,500.00	6,475.00	----------	975.00	500.00	----------	62
----------	93,597.34	103,585.40	----------	9,988.06	----------	40,000.00	63
----------	34,020.68	36,002.25	----------	1,981.57	----------	----------	64
----------	134,030.28	168,753.22	----------	34,722.94	----------	----------	65
----------	90,588.37	95,581.13	----------	4,992.76	----------	----------	66
----------	62,919.20	67,912.60	----------	4,993.40	----------	----------	67
31,500.00	60,589.72	65,760.04	----------	5,170.32	----------	150,000.00	68
----------	49,634.73	58,197.76	----------	8,563.03	----------	----------	69
----------	110,011.77	122,692.49	----------	12,680.72	----------	----------	70
----------	39,759.34	31,971.39	7,787.95	----------	----------	----------	71
----------	49,000.00	64,000.00	----------	15,000.00	----------	----------	72
----------	145,097.58	74,973.84	70,123.74	----------	11,028.59	----------	73
----------	125,810.06	126,000.00	----------	189.94	----------	----------	74
----------	117,900.00	123,900.00	----------	6,000.00	4,700.00	53,000.00	75
----------	50,366.43	58,109.56	----------	7,743.13	----------	----------	76
2,675.06	28,218.87	31,919.61	----------	3,700.74	3,000.00	----------	77
----------	62,903.01	70,154.98	----------	7,251.97	2,867.12	----------	78
----------	31,402.70	32,331.93	----------	929.23	711.16	----------	79
----------	39,500.00	57,500.00	----------	18,000.00	----------	169,000.00	80
----------	49,814.20	55,619.26	----------	5,805.06	----------	----------	81
----------	18,313.86	19,474.47	----------	1,160.61	----------	----------	82
----------	4,444.07	4,500.00	----------	55.93	----------	178,000.00	83
----------	67,700.00	76,700.00	----------	9,000.00	----------	----------	84
----------	62,516.80	62,500.00	16.80	----------	2,000.00	----------	85
----------	63,642.22	69,258.66	----------	5,616.44	----------	----------	86
----------	42,840.63	46,689.17	----------	3,848.54	----------	----------	87
----------	45,156.21	35,068.50	10,087.71	----------	22,000.00	----------	88
----------	93,149.83	136,791.00	----------	43,641.17	----------	36,500.00	89
----------	40,000.00	41,508.00	----------	1,508.00	----------	----------	90
----------	11,000.00	13,109.74	----------	2,109.74	500.00	----------	91
----------	88,667.53	92,830.50	----------	4,162.97	2,000.00	----------	92
----------	7,500.00	12,387.21	----------	4,887.21	----------	----------	93
----------	12,000.00	12,500.00	----------	500.00	----------	----------	94
----------	30,203.45	35,893.35	----------	5,689.90	----------	----------	95
----------	29,450.85	34,400.00	----------	4,949.15	----------	----------	96
----------	12,010.06	13,028.81	----------	1,018.75	----------	5,000.00	97
----------	18,009.33	20,003.50	----------	1,994.17	----------	----------	98
----------	26,544.83	26,281.70	263.13	----------	----------	----------	99
----------	4,500.00	5,500.00	----------	1,000.00	----------	209,500.00	100
----------	29,284.67	32,500.78	----------	3,216.11	----------	169,000.00	101
----------	63,873.87	62,196.58	1,677.29	----------	27,422.99	165,000.00	102
----------	32,131.05	60,275.23	----------	28,144.18	----------	----------	103
----------	31,090.54	31,592.37	----------	501.83	5,490.55	25,000.00	104
----------	12,310.88	11,165.47	1,145.41	----------	----------	25,000.00	105
----------	4,531.25	5,559.06	----------	1,027.81	----------	----------	106
----------	22,067.62	28,059.50	----------	5,991.88	----------	----------	107
----------	7,000.00	9,000.00	----------	2,000.00	----------	----------	108
----------	74,500.00	83,539.39	----------	9,039.39	----------	64,500.00	109
----------	13,000.00	16,000.00	----------	3,000.00	----------	32,500.00	110

TABLE NO. 16—CITIES—VALUATIONS OF PROPERTY

Number in order of population	Cities	Valuation of Property		
		Taxable valuation of real property	Taxable valuation of personal property	Taxable valuation railroads, telephone, telegraph, express
	Grand Total	$616,649,882.00	$82,405,255.00	$43,393,351.00
1	Des Moines	112,493,828.00	14,710,571.00	8,563,244.00
2	Sioux City	68,498,803.00	9,643,429.00	7,279,487.00
3	Davenport	51,372,000.00	4,847,692.00	400,100.00
4	Cedar Rapids	45,872,265.00	9,242,771.00	573,392.00
5	Waterloo	25,527,382.00	3,382,117.00	3,254,663.00
6	Council Bluffs	17,346,205.00	1,069,904.00	2,388,950.00
7	Dubuque	26,362,349.00	4,646,254.00	3,092,325.00
8	Ottumwa	13,639,986.00	2,266,386.00	1,360,815.00
9	Burlington	13,063,835.00	2,274,204.00	1,294,947.00
10	Clinton	14,888,081.00	1,252,714.00	202,850.00
11	Mason City	16,006,735.00	2,207,779.00	1,811,370.00
12	Ft. Dodge	13,074,819.00	1,334,660.00	1,228,398.00
13	Marshalltown	7,669,024.00	955,083.00	900,095.00
14	Muscatine	7,650,705.00	1,273,690.00	226,665.00
15	Iowa City	10,540,038.00	1,786,687.00	116,742.00
16	Keokuk	10,344,384.00	842,525.00	157,763.00
17	Ft. Madison	5,437,870.00	508,953.00	430,715.00
18	Boone	4,731,751.00	625,658.00	94,496.00
19	Newton	4,858,930.00	1,059,588.00	25,257.00
20	Ames	4,908,731.00	307,427.00	188,367.00
21	Oskaloosa	5,122,595.00	609,583.00	272,241.00
22	Creston	3,731,314.00	476,484.00	324,177.00
23	Centerville	2,753,158.00	303,510.00	73,643.00
24	Charles City	3,761,518.00	464,085.00	373,195.00
25	Oelwein	3,193,826.00	419,280.00	62,615.00
26	Cedar Falls	4,140,042.00	322,074.00	142,529.00
27	Webster City	2,538,811.00	302,862.00	113,404.00
28	Fairfield	2,548,841.00	294,022.00	205,907.00
29	Shenandoah	2,097,900.00	310,196.00	274,858.00
30	Cherokee	2,606,143.00	341,156.00	265,097.00
31	Perry	2,899,549.00	310,789.00	61,648.00
32	Red Oak	2,230,076.00	218,990.00	366,475.00
33	Atlantic	2,217,414.00	221,271.00	79,136.00
34	Chariton	1,742,560.00	175,062.00	84,311.00
35	Spencer	2,795,540.00	559,142.00	87,473.00
36	Clarinda	1,825,878.00	283,221.00	278,278.00
37	Grinnell	2,781,739.00	241,995.00	236,103.00
38	Estherville	2,219,483.00	414,850.00	50,538.00
39	Washington	2,758,789.00	354,067.00	63,127.00
40	Le Mars	2,257,250.00	302,979.00	277,442.00
41	Knoxville	1,355,306.00	162,464.00	129,955.00
42	Carroll	1,873,711.00	246,566.00	341,427.00
43	Decorah	2,455,418.00	326,574.00	30,039.00
44	Albia	1,718,512.00	196,545.00	96,186.00
45	Marion	1,911,105.00	247,935.00	70,035.00
46	West Des Moines	1,433,412.00	43,617.00	142,023.00
47	Glenwood	576,103.00	60,560.00	91,661.00
48	Missouri Valley	1,427,719.00	100,062.00	50,855.00
49	Storm Lake	2,581,701.00	421,982.00	212,180.00
50	Iowa Falls	1,792,533.00	252,152.00	315,463.00
51	Eagle Grove	1,454,022.00	153,932.00	279,329.00
52	Algona	1,869,355.00	306,402.00	46,693.00
53	Denison	1,661,997.00	191,813.00	70,427.00
54	Mt. Pleasant	1,350,203.00	147,509.00	48,714.00
55	Independence	1,837,009.00	320,412.00	55,099.00

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1939						
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
$742,448,488.00	$203,070,413.77	$945,518,901.77	$ 7,920,306.00	----------	$12,387,202.33	
135,767,643.00	29,017,645.00	164,785,288.00	----------	22.322	2,931,251.32	1
85,421,719.00	10,996,427.00	96,418,146.00	----------	13.896	1,174,648.88	2
56,619,792.00	13,405,410.00	70,025,202.00	557,800.00	24.7000	840,870.78	3
55,688,428.00	22,529,753.00	78,218,181.00	890,890.00	152.85	827,256.94	4
32,164,162.00	8,660,266.00	40,824,428.00	137,689.00	31.401	502,554.00	5
20,805,059.00	4,536,011.00	25,341,070.00	588,264.00	28.685	528,574.17	6
34,100,928.00	8,447,531.00	42,548,459.00	83,687.00	19.676	667,419.00	7
17,267,187.00	5,508,860.00	22,776,047.00	----------	16.02	275,594.06	8
16,632,986.00	5,667,082.00	22,300,068.00	304,528.00	16.319	251,262.00	9
16,343,645.00	4,994,610.00	21,338,255.00	79,996.00	39.84	330,313.02	10
20,025,884.00	3,784,382.00	23,810,266.00	320,764.00	19.276	345,941.00	11
15,637,877.00	2,472,636.00	18,110,513.00	130,281.00	18.275	289,050.00	12
9,524,202.00	2,247,840.00	11,772,042.00	90,594.00	15.769	150,303.18	13
9,151,060.00	3,674,365.00	12,825,425.00	127,985.00	13.485	123,395.18	14
12,443,467.00	2,822,687.00	15,266,154.00	72,353.00	14.800	181,047.00	15
11,344,672.00	1,101,961.00	12,446,633.00	30,170.00	15.75	179,702.00	16
6,377,538.00	697,335.00	7,074,873.00	55,335.00	17.88	110,497.00	17
5,451,905.00	1,466,147.00	6,918,052.00	59,864.00	17.195	95,620.00	18
5,943,775.00	6,164,604.00	12,108,379.00	50,793.00	16.681	108,066.00	19
5,404,525.00	1,496,297.00	6,900,822.00	27,371.00	11.21	60,671.00	20
6,004,419.00	1,381,125.00	7,385,544.00	47,924.00	18.23	109,520.00	21
4,531,975.00	748,068.00	5,280,043.00	66,433.08	14.66	65,480.13	22
3,130,311.00	687,371.00	3,817,682.00	53,734.00	14.418	44,349.00	23
4,598,798.00	1,118,649.00	5,717,447.00	100,136.00	18.151	80,967.00	24
3,675,721.00	441,590.00	4,117,311.00	10,314.00	18.500	65,950.00	25
4,604,645.00	2,619,379.00	7,224,024.00	33,636.00	19.067	61,598.00	26
2,955,077.00	993,065.00	3,948,142.00	95,220.00	12.449	37,805.47	27
3,048,770.00	1,514,084.00	4,562,854.00	19,190.00	15.806	55,000.00	28
2,682,954.00	834,208.00	3,517,162.00	43,034.00	16.625	44,632.00	29
3,212,396.00	1,314,921.00	4,527,317.00	96,480.00	13.53	42,839.00	30
3,271,986.00	711,364.00	3,983,350.00	45,706.00	16.81	53,237.00	31
2,815,541.00	1,232,425.00	4,047,966.00	43,470.00	14.177	40,797.55	32
2,517,821.00	881,224.00	3,399,045.00	32,146.00	10.374	25,399.25	33
2,001,933.00	522,856.00	2,524,789.00	26,679.00	14.97	29,959.00	34
3,442,155.00	1,151,136.00	4,593,291.00	41,271.00	12.06	41,584.00	35
2,387,377.00	752,316.00	3,139,693.00	9,458.00	14.632	34,940.00	36
3,259,837.00	825,637.00	4,085,474.00	26,270.00	11.73	38,000.00	37
2,684,871.00	626,675.00	3,311,546.00	74,981.00	7.90	21,821.00	38
3,175,983.00	1,847,272.00	5,023,255.00	28,813.00	12.04	38,175.00	39
2,837,671.00	848,844.00	3,686,515.00	126,228.00	12.268	28,593.00	40
1,647,725.00	673,613.00	2,321,338.00	27,204.00	16.79	27,449.00	41
2,461,704.00	778,554.00	3,240,258.00	42,155.00	16.43	35,818.20	42
2,812,031.00	1,491,775.00	4,303,806.00	47,890.00	16.207	43,454.00	43
2,011,243.00	382,122.00	2,393,365.00	53,981.00	13.14	26,865.00	44
2,229,075.00	625,335.00	2,854,410.00	129,250.00	12.092	25,495.52	45
1,619,052.00	268,511.00	1,887,563.00	23,550.00	----------	----------	46
728,324.00	374,696.00	1,103,020.00	13,848.00	16.57	11,781.00	47
1,578,636.00	216,020.00	1,794,656.00	26,223.00	14.491	21,350.00	48
3,215,863.00	1,645,035.00	4,860,898.00	----------	17.743	57,145.00	49
2,360,148.00	864,236.00	3,224,384.00	47,527.00	18.201	39,610.00	50
1,887,283.00	508,463.00	2,395,746.00	83,691.00	13.79	25,685.00	51
2,222,450.00	729,805.00	2,952,255.00	760.00	10.239	26,968.00	52
1,924,237.00	924,424.00	2,848,661.00	79,368.00	14.051	26,387.00	53
1,546,426.00	1,211,523.00	2,757,949.00	32,074.00	9.15	14,153.00	54
2,212,520.00	1,016,017.00	3,228,537.00	----------	4.6	9,660.00	55

TABLE NO. 16—CITIES—VALUATIONS OF PROPERTY

Number in order of population	Cities	Valuation of Property		
		Taxable valuation of real property	Taxable valuation of personal property	Taxable valuation railroads, telephone, telegraph, express
56	Waverly	1,733,104.00	215,145.00	108,138.00
57	Maquoketa	1,522,110.00	194,644.00	43,731.00
58	Anamosa	1,157,807.00	134,472.00	69,086.00
59	Indianola	1,772,016.00	205,167.00	67,097.00
60	Hampton	1,748,657.00	209,093.00	139,999.00
61	Jefferson	1,481,766.00	196,466.00	182,781.00
62	Manchester	1,435,798.00	192,926.00	62,853.00
63	Pella	1,211,391.00	136,509.00	34,384.00
64	Vinton	1,475,205.00	225,673.00	33,994.00
65	Sheldon	2,111,837.00	270,682.00	86,324.00
66	Belle Plaine	1,338,826.00	97,713.00	53,510.00
67	Eldora	971,835.00	147,043.00	43,825.00
68	Harlan	1,552,377.00	213,769.00	27,101.00
69	Nevada	1,121,672.00	157,480.00	194,204.00
70	Clear Lake	1,961,806.00	127,144.00	154,469.00
71	Cresco	1,606,883.00	281,411.00	24,592.00
72	Osage	1,650,228.00	229,911.00	49,938.00
73	Winterset	1,386,771.00	146,580.00	32,466.00
74	Emmetsburg	1,104,350.00	194,688.00	77,341.00
75	Osceola	1,119,062.00	154,334.00	53,597.00
76	Sac City	1,264,342.00	187,214.00	150,194.00
77	Bettendorf	1,751,709.00	349,635.00	195,063.00
78	Tama	1,015,664.00	159,659.00	59,149.00
79	Clarion	1,171,471.00	121,198.00	157,108.00
80	Onawa	900,477.00	119,256.00	98,453.00
81	Waukon	1,213,329.00	146,820.00	13,244.00
82	Hawarden	789,261.00	128,588.00	57,973.00
83	New Hampton	1,095,821.00	170,474.00	32,202.00
84	Sigourney	904,662.00	120,703.00	33,827.00
85	Monticello	865,583.00	119,133.00	65,004.00
86	Audubon	1,236,965.00	155,088.00	28,389.00
87	Humboldt	1,090,624.00	110,162.00	121,659.00
88	Bloomfield	1,138,736.00	147,852.00	41,258.00
89	Rock Rapids	1,324,597.00	207,951.00	77,629.00
90	Colfax	583,220.00	58,346.00	16,940.00
91	Ida Grove	966,003.00	144,418.00	116,814.00
92	Marengo	658,717.00	80,844.00	11,622.00
93	Tipton	1,085,552.00	133,167.00	19,969.00
94	Rockwell City	904,500.00	153,559.00	188,449.00
95	Bedford	677,441.00	92,160.00	15,689.00
96	Madrid	679,651.00	90,562.00	62,822.00
97	West Union	829,327.00	128,911.00	18,611.00
98	Dyersville	1,070,585.00	167,665.00	102,998.00
99	De Witt	937,541.00	99,051.00	60,480.00
100	Villisca	661,474.00	67,484.00	36,828.00
101	Corning	922,307.00	134,365.00	16,691.00
102	Forest City	1,079,216.00	171,640.00	92,033.00
103	Lake City	839,100.00	110,700.00	80,466.00
104	Leon	659,331.00	109,953.00	407,017.00
105	Hamburg	671,886.00	76,233.00	79,119.00
106	Mystic	250,968.00	23,819.00	35,560.00
107	Toledo	866,236.00	106,181.00	29,761.00
108	Eldon	361,509.00	21,455.00	16,644.00
109	Stuart	609,211.00	73,559.00	24,155.00
110	Seymour	301,112.00	44,365.00	27,177.00

SUBJECT TO TAXATION—TOTAL TAX LEVIES—Continued

Subject to Taxation January 1, 1939						
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
2,056,387.00	1,204,405.00	3,260,792.00	101,891.00	11.745	23,492.00	56
1,760,485.00	906,486.00	2,666,971.00	68,721.00	13.125	21,495.00	57
1,361,365.00	374,372.00	1,735,737.00	2,025.00	12.555	17,100.00	58
2,044,280.00	1,361,052.00	3,405,332.00	97,122.00	5.942	13,027.00	59
2,007,749.00	724,997.00	2,822,746.00	152,202.00	15.95	29,498.36	60
1,861,013.00	651,540.00	2,512,553.00	104,294.00	15.4654	27,953.81	61
1,691,577.00	641,797.00	2,333,374.00	41,833.00	12.555	21,312.00	62
1,382,284.00	1,313,478.00	2,695,762.00	17,322.00	10.25	27,137.00	63
1,734,872.00	1,274,173.00	3,009,045.00	17,724.00	10.000	15,891.00	64
2,468,843.00	738,485.00	3,207,328.00	----------	16.48	40,737.00	65
1,490,049.00	448,392.00	1,938,441.00	70,304.00	17.35	24,648.00	66
1,162,703.00	794,472.00	1,957,175.00	109,489.00	23.935	27,829.00	67
1,793,247.00	809,890.00	2,603,137.00	24,053.00	12.77	22,592.62	68
1,473,356.00	402,885.00	1,876,241.00	55,353.00	16.19	23,341.02	69
2,243,419.00	729,073.00	2,972,492.00	51,532.00	11.125	25,014.21	70
1,912,886.00	1,181,477.00	3,094,363.00	73,780.00	15.45	14,557.67	71
1,930,077.00	1,860,791.00	3,790,868.00	30,072.00	17.049	32,427.00	72
1,565,817.00	598,653.00	2,164,470.00	14,001.00	11.186	18,141.00	73
1,376,379.00	401,869.77	1,778,248.77	----------	14.74	21,952.97	74
1,326,993.00	286,791.00	1,613,784.00	21,509.00	20.22	26,332.00	75
1,601,750.00	442,085.00	2,043,835.00	193,856.00	22.760	33,319.01	76
2,296,407.00	248,683.00	2,545,090.00	53,852.00	14.776	33,135.99	77
1,234,472.00	381,079.00	1,615,551.00	56,597.00	21.48	24,346.50	78
1,449,777.00	304,592.00	1,754,369.00	73,720.00	21.08	27,285.00	79
1,118,186.00	130,995.00	1,249,181.00	164,788.00	15.49	16,106.86	80
1,373,393.00	558,257.00	1,931,650.00	6,415.00	18.438	26,650.00	81
975,822.00	240,735.00	1,216,557.00	58,815.00	8.76	8,555.00	82
1,298,497.00	580,969.00	1,879,466.00	28,492.00	10.80967	13,727.50	83
1,059,192.00	677,828.00	1,737,020.00	42,328.00	16.872	18,667.00	84
1,049,720.00	1,129,444.00	2,179,164.00	9,539.00	17.112	19,025.00	85
1,420,442.00	472,512.00	1,892,954.00	35,885.00	14.387	21,606.73	86
1,322,445.00	772,334.00	2,094,779.00	34,195.00	16.858	20,339.28	87
1,327,846.00	497,007.00	1,824,853.00	14,239.00	9.32	12,375.00	88
1,610,177.00	374,334.00	1,984,511.00	95,318.00	17.135	28,300.00	89
658,506.00	283,394.00	941,900.00	891.00	12.974	8,817.00	90
1,227,235.00	291,502.00	1,518,737.00	23,872.00	11.00	13,499.00	91
751,183.00	520,108.00	1,271,291.00	3,010.00	23.82	17,906.00	92
1,238,688.00	814,247.00	2,052,935.00	----------	10.407	11,885.93	93
1,246,508.00	438,411.00	1,684,919.00	133,067.00	11.645	14,523.23	94
785,290.00	542,986.00	1,328,276.00	21,118.00	20.04	18,000.00	95
833,035.00	245,642.00	1,078,677.00	10,990.00	17.404	14,856.00	96
976,849.00	362,640.00	1,339,489.00	69,020.00	11.866	10,902.00	97
1,341,248.00	203,027.00	1,544,275.00	75,864.00	7.949	9,916.35	98
1,097,072.00	648,574.00	1,745,646.00	41,115.00	16.62	17,243.92	99
765,786.00	274,817.00	1,040,603.00	32,606.00	15.127	11,582.00	100
1,073,363.00	647,989.00	1,721,352.00	6,300.00	12.323	14,025.84	101
1,342,889.00	312,429.00	1,655,318.00	55,386.00	20.342	23,994.92	102
1,030,266.00	134,668.00	1,164,934.00	153,118.00	15.71	16,172.89	103
1,176,301.00	251,055.00	1,427,356.00	16,012.00	19.750	16,315.00	104
827,238.00	348,303.00	1,175,541.00	2,452.00	9.75	8,064.00	105
310,347.00	19,686.00	330,033.00	24,788.00	14.823	4,233.00	106
1,002,178.00	431,246.00	1,433,424.00	31,416.00	18.20	18,050.00	107
399,608.00	55,054.00	454,662.00	13,281.00	7.25	2,728.07	108
706,925.00	194,227.00	901,152.00	----------	5.447	20,900.00	109
372,654.00	80,289.00	452,943.00	47,776.00	24.55	9,166.00	110

TABLE NO. 17—CITIES—VALUATION

Number in order of population	Cities	Value of Municipal Possessions			
		Municipal buildings and personal property	Police department	Fire department	Hospital
	Grand Total	$7,035,391.88	$1,802,711.26	$4,430,004.56	$ 873,036.00
1	Des Moines	584,000.00	639,600.00	693,600.00	25,000.00
2	Sioux City	161,000.00	528,600.00	390,000.00	
3	Davenport	483,900.00	75,000.00	530,000.00	
4	Cedar Rapids	1,438,428.08	154,164.36	310,913.78	
5	Waterloo	83,500.00	20,578.00	195,725.00	
6	Council Bluffs	154,000.00	26,000.00	180,000.00	3,000.00
7	Dubuque	85,000.00	30,000.00	175,000.00	
8	Ottumwa	70,521.00	4,500.00	55,500.00	
9	Burlington	160,000.00	74,000.00	140,000.00	
10	Clinton	220,241.11	5,698.30	169,542.44	
11	Mason City	167,500.00	52,000.00	173,000.00	3,500.00
12	Ft. Dodge	314,570.00	7,500.00	65,380.00	
13	Marshalltown	90,000.00	6,500.00	39,000.00	
14	Muscatine				
15	Iowa City	90,627.00	11,800.00	42,000.00	
16	Keokuk	49,000.00	14,500.00	86,500.00	
17	Ft. Madison	42,500.00	4,000.00	80,000.00	
18	Boone	160,000.00	500.00	15,000.00	
19	Newton	57,000.00	8,700.00	20,000.00	
20	Ames	118,000.00	10,000.00	20,000.00	275,000.00
21	Oskaloosa	75,000.00	3,000.00	42,000.00	
22	Creston	4,000.00	800.00	16,500.00	
23	Centerville	17,500.00		15,000.00	
24	Charles City	23,910.00	3,516.00	19,865.00	120,000.00
25	Oelwein	63,000.00	800.00	15,000.00	
26	Cedar Falls	15,000.00	2,500.00	15,000.00	174,000.00
27	Webster City	19,023.21	1,075.60	21,420.07	
28	Fairfield	18,800.00	3,700.00	17,000.00	
29	Shenandoah	64,000.00	500.00	6,000.00	
30	Cherokee	21,200.00	800.00	15,000.00	
31	Perry	30,000.00	1,120.00	44,650.00	
32	Red Oak	9,500.00	14,600.00	34,000.00	20,000.00
33	Atlantic	47,000.00			
34	Chariton	97,800.00		17,000.00	
35	Spencer	12,950.00	600.00	13,000.00	55,536.00
36	Clarinda	58,500.00	800.00	13,500.00	
37	Grinnell	8,500.00	2,000.00	14,500.00	
38	Estherville	28,661.76		14,356.00	
39	Washington	23,600.00	400.00	6,000.00	
40	Le Mars	21,000.00		8,000.00	
41	Knoxville	25,000.00	500.00	6,500.00	
42	Carroll	45,716.47	700.00	23,712.00	
43	Decorah	11,000.00	700.00	13,000.00	
44	Albia	25,500.00	3,000.00	18,000.00	
45	Marion	3,750.00	4,000.00	15,000.00	
46	West Des Moines	7,000.00	600.00	3,000.00	
47	Glenwood	20,000.00		15,000.00	
48	Missouri Valley	50,000.00	500.00	10,350.00	
49	Storm Lake	60,000.00	36,500.00	21,300.00	
50	Iowa Falls	5,500.00	5,000.00	8,000.00	100,000.00
51	Eagle Grove	51,000.00		17,000.00	
52	Algona	165,200.00		8,000.00	
53	Denison	49,980.00	980.00	19,600.00	
54	Mt. Pleasant	57,500.00	500.00	14,000.00	
55	Independence	31,500.00	1,000.00	8,000.00	

OF MUNICIPALLY OWNED PROPERTY

Value of Municipal Possessions						Number in order of population
Equipment of streets and alleys	Bridges	Docks, wharves, landings	Disposal plant	Markets and public scales	Cemeteries	
$ 843,178.13	$8,984,635.43	$ 2,559,549.80	$ 9,000,552.65	$ 370,997.75	$ 1,461,348.89	
55,000.00	3,703,257.00	----------	1,500,000.00	150,000.00	553,000.00	1
----------	----------	360,000.00	38,500.00	50,000.00	115,000.00	2
95,000.00	80,400.00	1,225,500.00	320,000.00	----------	2,000.00	3
54,144.13	1,064,657.00	2,628.00	895,240.00	24,600.00	----------	4
35,700.00	779,433.00	239,687.00	935,700.00	----------	----------	5
5,000.00	200,000.00	----------	----------	1,000.00	----------	6
40,000.00	----------	350,000.00	----------	3,000.00	----------	7
18,000.00	1,300,000.00	----------	24,000.00	----------	----------	8
24,000.00	800,000.00	250,000.00	----------	15,000.00	----------	9
39,638.26	65,705.43	----------	43,898.00	----------	----------	10
28,500.00	200,000.00	----------	174,000.00	----------	----------	11
----------	405,000.00	----------	396,600.00	25,000.00	----------	12
12,500.00	111,000.00	----------	600,000.00	750.00	----------	13
----------	----------	----------	----------	----------	----------	14
18,167.97	----------	----------	450,000.00	10,000.00	75,000.00	15
15,500.00	83,000.00	25,000.00	----------	20,000.00	35,000.00	16
25,000.00	2,000.00	6,000.00	----------	----------	50,000.00	17
18,000.00	3,500.00	----------	93,000.00	----------	----------	18
6,000.00	----------	----------	----------	----------	2,000.00	19
20,000.00	15,000.00	----------	85,000.00	----------	34,000.00	20
11,000.00	----------	----------	200,000.00	6,000.00	----------	21
5,000.00	----------	----------	125,000.00	----------	5,000.00	22
6,000.00	1,000.00	----------	68,000.00	1,900.00	20,000.00	23
16,000.00	150.00	----------	150,000.00	----------	----------	24
2,600.00	----------	----------	110,000.00	----------	25,000.00	25
21,000.00	130,000.00	----------	90,000.00	----------	24,000.00	26
7,746.22	----------	----------	211,750.78	5,614.75	35,000.00	27
7,000.00	----------	----------	120,000.00	----------	250.00	28
8,000.00	----------	----------	----------	----------	6,000.00	29
9,200.00	----------	----------	----------	----------	10,500.00	30
6,000.00	----------	----------	135,000.00	----------	29,000.00	31
10,000.00	----------	----------	----------	----------	62,000.00	32
4,000.00	----------	----------	----------	----------	----------	33
6,500.00	----------	----------	----------	----------	----------	34
3,764.00	----------	----------	108,113.00	----------	5,300.00	35
2,940.00	----------	----------	----------	----------	27,000.00	36
5,000.00	----------	----------	88,000.00	----------	11,000.00	37
3,375.60	----------	----------	76,908.00	----------	----------	38
----------	----------	----------	50,000.00	----------	----------	39
2,500.00	----------	----------	----------	----------	----------	40
----------	----------	----------	50,000.00	----------	15,000.00	41
5,500.00	----------	----------	80,000.00	----------	11,000.00	42
6,000.00	----------	----------	60,000.00	----------	----------	43
7,500.00	19,000.00	----------	92,000.00	----------	----------	44
4,000.00	----------	----------	42,000.00	----------	5,000.00	45
1,500.00	----------	----------	40,000.00	----------	----------	46
1,000.00	----------	----------	----------	----------	----------	47
2,500.00	----------	----------	----------	----------	----------	48
3,500.00	----------	----------	200,000.00	----------	----------	49
1,000.00	----------	----------	50,000.00	----------	----------	50
2,500.00	----------	----------	----------	----------	10,000.00	51
5,000.00	----------	----------	----------	----------	----------	52
----------	----------	----------	----------	----------	----------	53
5,000.00	----------	----------	35,000.00	3,000.00	20,000.00	54
7,500.00	----------	100,734.80	----------	----------	----------	55

TABLE NO. 17—CITIES—VALUATION

Number in order of population	Cities	Value of Municipal Possessions			
		Municipal buildings and personal property	Police department	Fire department	Hospital
56	Waverly	15,500.00	1,300.00	8,500.00	
57	Maquoketa	33,100.00	8,000.00	9,000.00	
58	Anamosa	32,450.00		9,150.00	
59	Indianola	16,900.00		10,000.00	
60	Hampton	3,200.00		10,000.00	
61	Jefferson	15,800.00		8,000.00	
62	Manchester	10,500.00	1,200.00	25,000.00	
63	Pella	51,000.00		1,600.00	
64	Vinton	20,000.00	500.00	11,700.00	
65	Sheldon	101,404.00		12,950.00	
66	Belle Plaine	16,600.00		15,000.00	
67	Eldora	1,000.00		9,000.00	40,000.00
68	Harlan	55,172.25	303.00	5,350.05	
69	Nevada	5,300.00	2,000.00	12,000.00	
70	Clear Lake	16,000.00	150.00	9,500.00	
71	Cresco	9,543.00	1,300.00	18,300.00	
72	Osage	62,994.00	26.00	14,560.22	
73	Winterset	12,150.00		10,600.00	
74	Emmetsburg	3,000.00		9,000.00	
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	
78	Tama	16,000.00	300.00	6,500.00	
79	Clarion	16,150.00	500.00	11,000.00	
80	Onawa	11,000.00		7,000.00	
81	Waukon	12,800.00		5,000.00	
82	Hawarden	12,800.00		5,500.00	50,000.00
83	New Hampton			37,000.00	
84	Sigourney	97,000.00		3,000.00	
85	Monticello	76,000.00	200.00	11,000.00	
86	Audubon	54,000.00		7,000.00	
87	Humboldt	13,000.00		6,600.00	
88	Bloomfield	19,000.00	100.00	12,000.00	
89	Rock Rapids	3,500.00	2,200.00	13,000.00	
90	Colfax	7,300.00	5,600.00	5,000.00	
91	Ida Grove	6,150.00	2,000.00		
92	Marengo	5,800.00	100.00	8,500.00	
93	Tipton				
94	Rockwell City	3,800.00		11,000.00	
95	Bedford	6,500.00		6,500.00	
96	Madrid	5,000.00	300.00	7,000.00	
97	West Union	10,500.00		5,000.00	7,000.00
98	Dyersville	79,000.00	3,000.00	6,000.00	
99	De Witt	3,000.00	2,500.00	18,000.00	
100	Villisca	30,000.00	1,000.00	5,500.00	
101	Corning	9,500.00		5,000.00	
102	Forest City	50,000.00		10,000.00	
103	Lake City	61,550.00		7,400.00	
104	Leon	12,000.00	100.00	7,000.00	
105	Hamburg	5,000.00		6,000.00	
106	Mystic	6,800.00	225.00	4,730.00	
107	Toledo	35,500.00	100.00	9,000.00	
108	Eldon	10,550.00		3,000.00	
109	Stuart	14,000.00	200.00	8,000.00	
110	Seymour	7,700.00	325.00	7,650.00	

OF MUNICIPALLY OWNED PROPERTY—Continued

Value of Municipal Possessions						Number in order of population
Equipment of streets and alleys	Bridges	Docks, wharves, landings	Disposal plant	Markets and public scales	Cemeteries	
5,000.00			75,000.00		20,000.00	56
			52,000.00	800.00		57
2,405.00						58
1,000.00			4,000.00		2,000.00	59
4,000.00			101,168.00			60
1,500.00			12,000.00		5,000.00	61
1,500.00						62
4,500.00				46,133.00		63
2,770.00			60,000.00			64
			4,000.00			65
6,000.00			66,000.00			66
800.00			60,000.00			67
2,551.95			33,924.85			68
2,500.00			15,000.00		10,000.00	69
5,000.00			50,000.00		35,000.00	70
6,650.00			117,998.00			71
1,700.00			68,070.02		8,398.89	72
3,400.00			49,600.00		2,000.00	73
3,500.00			60,000.00			74
8,500.00			93,082.00			75
1,000.00			50,000.00		10,000.00	76
10,000.00						77
600.00	4,433.00		55,000.00		6,250.00	78
1,850.00			30,000.00		6,750.00	79
			10,000.00		4,000.00	80
2,500.00			24,000.00	1,500.00		81
3,000.00					36,000.00	82
			10,000.00			83
6,000.00			32,000.00			84
1,000.00	3,000.00		65,000.00		20,000.00	85
5,000.00			40,000.00			86
2,000.00			36,000.00			87
5,000.00			55,000.00	2,000.00	6,000.00	88
9,000.00	4,800.00			3,700.00		89
						90
2,800.00			30,000.00			91
2,000.00			10,000.00			92
						93
			15,000.00			94
1,500.00			33,000.00		1,000.00	95
400.00	2,100.00		146,000.00			96
1,400.00			28,000.00		20,000.00	97
3,200.00				1,000.00		98
2,000.00			12,000.00		10,000.00	99
4,000.00	2,000.00				20,000.00	100
2,100.00			40,000.00		5,400.00	101
750.00			40,000.00			102
325.00					2,000.00	103
1,500.00			90,000.00		5,000.00	104
					7,500.00	105
1,200.00					7,500.00	106
1,500.00	5,000.00		35,000.00		12,000.00	107
2,000.00					4,000.00	108
3,000.00			50,000.00		3,000.00	109
3,000.00	200.00		5,000.00		5,500.00	110

TABLE NO. 17—CITIES—VALUATION

Number in order of population	Cities	Value of Municipal Possessions	
		Gas works	Electric light plant
	Grand Total	$ 640,417.03	$ 9,110,955.88
1	Des Moines	21,000.00	----------
2	Sioux City	----------	10,000.00
3	Davenport	----------	----------
4	Cedar Rapids	----------	----------
5	Waterloo	----------	----------
6	Council Bluffs	----------	----------
7	Dubuque	----------	----------
8	Ottumwa	----------	----------
9	Burlington	----------	----------
10	Clinton	----------	----------
11	Mason City	----------	----------
12	Ft. Dodge	----------	----------
13	Marshalltown	----------	42,000.00
14	Muscatine	----------	----------
15	Iowa City	----------	----------
16	Keokuk	----------	----------
17	Ft. Madison	----------	----------
18	Boone	----------	----------
19	Newton	195,000.00	----------
20	Ames	----------	1,200,000.00
21	Oskaloosa	----------	----------
22	Creston	----------	----------
23	Centerville	----------	----------
24	Charles City	----------	----------
25	Oelwein	----------	----------
26	Cedar Falls	172,500.00	634,500.00
27	Webster City	121,654.63	419,071.23
28	Fairfield	----------	----------
29	Shenandoah	----------	----------
30	Cherokee	----------	----------
31	Perry	----------	----------
32	Red Oak	----------	----------
33	Atlantic	----------	427,230.00
34	Chariton	----------	----------
35	Spencer	----------	395,840.00
36	Clarinda	----------	10,800.00
37	Grinnell	----------	----------
38	Estherville	60,262.40	425,220.00
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	----------	323,400.00
53	Denison	----------	392,000.00
54	Mt. Pleasant	----------	375,000.00
55	Independence	----------	291,724.80

OF MUNICIPALLY OWNED PROPERTY—Continued

Value of Municipal Possessions					Number in order of population
Water works	Libraries	Parks	All other possessions	Total of all property	
$40,451,635.11	$ 5,844,092.72	$13,604,485.54	$ 4,486,238.36	$ 112,099,230.99	
7,298,228.00	----------	3,052,406.00	548,000.00	18,823,091.00	1
4,290,000.00	434,500.00	440,000.00	517,564.60	7,335,164.60	2
----------	611,600.00	1,869,000.00	429,000.00	5,721,400.00	3
2,220,936.58	380,829.25	1,080,298.15	166,127.75	7,792,967.08	4
2,192,391.00	162,787.00	483,400.00	----------	5,128,901.00	5
2,322,116.73	240,000.00	510,000.00	125,000.00	3,766,116.73	6
1,803,135.00	203,000.00	415,000.00	205,000.00	3,309,135.00	7
1,922,908.00	125,000.00	180,000.00	462,690.00	4,163,119.00	8
----------	193,000.00	277,000.00	78,000.00	2,011,000.00	9
----------	152,148.71	866,810.67	----------	1,563,682.92	10
1,154,000.00	360,000.00	586,000.00	----------	2,898,500.00	11
1,318,900.00	239,600.00	395,650.00	42,958.18	3,211,158.18	12
1,325,000.00	49,000.00	125,000.00	134,000.00	2,534,750.00	13
----------	----------	----------	----------	----------	14
----------	70,000.00	183,000.00	130,000.00	1,080,594.97	15
661,741.27	90,200.00	92,000.00	2,000.00	1,174,441.27	16
----------	60,000.00	210,000.00	----------	479,500.00	17
650,000.00	75,800.00	90,500.00	----------	1,106,300.00	18
638,000.00	----------	40,000.00	425,000.00	1,391,700.00	19
460,000.00	190,000.00	73,000.00	----------	2,500,000.00	20
350,000.00	40,000.00	110,000.00	----------	837,000.00	21
340,000.00	35,000.00	50,000.00	----------	581,300.00	22
----------	37,500.00	62,000.00	----------	228,900.00	23
150,000.00	27,300.00	160,270.00	----------	671,011.00	24
275,000.00	64,500.00	27,500.00	----------	583,400.00	25
202,000.00	42,000.00	86,000.00	----------	1,608,500.00	26
207,819.10	----------	16,000.00	105,399.97	1,171,575.56	27
320,000.00	150,000.00	100,400.00	----------	737,150.00	28
300,000.00	27,045.00	48,000.00	----------	459,545.00	29
205,000.00	28,000.00	9,000.00	----------	298,700.00	30
208,500.00	34,000.00	51,000.00	----------	539,270.00	31
285,000.00	45,000.00	101,000.00	----------	581,100.00	32
157,262.00	22,000.00	35,300.00	41,000.00	733,792.00	33
281,600.00	20,800.00	4,000.00	----------	427,700.00	34
110,961.00	17,788.00	57,200.00	183,839.11	964,891.11	35
350,000.00	36,000.00	45,000.00	27,618.84	572,158.84	36
264,000.00	44,000.00	28,000.00	----------	465,000.00	37
155,704.00	31,110.24	115,067.14	41,036.50	951,701.64	38
90,000.00	23,500.00	10,000.00	----------	203,500.00	39
----------	25,000.00	125,000.00	----------	181,500.00	40
520,000.00	30,000.00	55,000.00	----------	702,000.00	41
145,897.28	31,240.21	9,987.00	----------	353,752.96	42
310,000.00	14,000.00	79,000.00	7,500.00	501,200.00	43
237,000.00	19,500.00	7,500.00	----------	429,000.00	44
----------	27,000.00	20,500.00	----------	121,250.00	45
140,133.41	----------	----------	----------	192,233.41	46
90,000.00	10,500.00	13,500.00	----------	150,000.00	47
12,500.00	21,500.00	5,500.00	----------	102,850.00	48
343,800.00	40,000.00	155,000.00	----------	860,100.00	49
150,000.00	28,000.00	40,000.00	----------	387,500.00	50
165,000.00	35,000.00	61,000.00	----------	341,500.00	51
131,500.00	30,000.00	10,000.00	100,100.00	773,200.00	52
220,500.00	31,850.00	11,760.00	----------	726,670.00	53
130,000.00	80,000.00	38,000.00	129,813.60	887,813.60	54
126,393.78	30,000.00	16,000.00	----------	612,853.38	55

TABLE NO. 17—CITIES—VALUATION

Number in order of population	Cities	Value of Municipal Possessions	
		Gas works	Electric light plant
56	Waverly		430,000.00
57	Maquoketa		253,500.00
58	Anamosa		
59	Indianola		275,000.00
60	Hampton		
61	Jefferson		
62	Manchester		
63	Pella		225,000.00
64	Vinton		275,000.00
65	Sheldon	10,000.00	
66	Belle Plaine		
67	Eldora		
68	Harlan		448,721.42
69	Nevada		
70	Clear Lake		
71	Cresco		
72	Osage		
73	Winterset		175,000.00
74	Emmetsburg	60,000.00	
75	Osceola		
76	Sac City		
77	Bettendorf		
78	Tama		
79	Clarion		2,000.00
80	Onawa		268,000.00
81	Waukon		
82	Hawarden		100,000.00
83	New Hampton		250,000.00
84	Sigourney		
85	Monticello		
86	Audubon		
87	Humboldt		
88	Bloomfield		300,000.00
89	Rock Rapids		300,000.00
90	Colfax		
91	Ida Grove		
92	Marengo		2,500.00
93	Tipton		
94	Rockwell City		
95	Bedford		
96	Madrid		
97	West Union		
98	Dyersville		
99	De Witt		
100	Villisca		260,900.00
101	Corning		197,048.43
102	Forest City		165,000.00
103	Lake City		
104	Leon		
105	Hamburg		
106	Mystic		
107	Toledo		
108	Eldon		31,500.00
109	Stuart		145,000.00
110	Seymour		60,000.00

OF MUNICIPALLY OWNED PROPERTY—Continued

Value of Municipal Possessions					Number in order of population
Water works	Libraries	Parks	All other possessions	Total of all property	
130,000.00	25,000.00	60,000.00	----------	770,300.00	56
121,277.00	28,000.00	20,000.00	----------	525,677.00	57
35,000.00	28,000.00	21,000.00	----------	128,005.00	58
95,600.00	17,200.00	2,000.00	200.00	423,900.00	59
100,500.00	30,000.00	26,000.00	5,000.00	279,868.00	60
150,000.00	30,000.00	30,000.00	----------	252,300.00	61
100,000.00	40,000.00	30,500.00	100.00	208,800.00	62
246,000.00	39,000.00	68,000.00	193,670.00	874,903.00	63
100,000.00	23,500.00	21,000.00	----------	514,470.00	64
137,700.00	23,625.00	38,503.00	----------	328,182.00	65
50,000.00	6,500.00	3,000.00	----------	163,100.00	66
75,000.00	35,000.00	25,000.00	6,200.00	252,000.00	67
112,939.26	36,342.31	8,805.58	19,586.38	723,697.05	68
100,000.00	30,000.00	12,500.00	----------	189,300.00	69
79,000.00	22,000.00	50,000.00	1,300.00	267,950.00	70
130,000.00	37,500.00	16,278.00	----------	337,569.00	71
83,280.46	----------	----------	----------	239,029.59	72
264,000.00	15,000.00	26,000.00	----------	557,750.00	73
125,000.00	23,000.00	40,000.00	----------	323,500.00	74
162,000.00	18,000.00	5,000.00	----------	296,582.00	75
115,000.00	13,500.00	15,000.00	1,500.00	251,000.00	76
----------	----------	10,000.00	----------	52,350.00	77
65,000.00	19,927.00	5,800.00	22,754.97	202,564.97	78
163,200.00	27,000.00	26,000.00	----------	284,450.00	79
67,000.00	----------	----------	110,178.46	477,178.46	80
125,000.00	8,500.00	20,000.00	4,000.00	203,300.00	81
23,200.00	14,000.00	7,000.00	8,300.00	259,800.00	82
50,000.00	14,000.00	17,000.00	----------	378,000.00	83
96,000.00	16,000.00	2,000.00	----------	252,000.00	84
150,000.00	30,000.00	22,000.00	20,000.00	398,200.00	85
165,000.00	20,000.00	5,000.00	----------	296,000.00	86
65,000.00	32,000.00	11,000.00	70,000.00	235,600.00	87
115,000.00	18,000.00	2,500.00	----------	534,600.00	88
100,000.00	17,500.00	17,575.00	99,000.00	570,275.00	89
----------	58,500.00	3,300.00	----------	79,700.00	90
36,000.00	1,500.00	5,200.00	22,000.00	105,650.00	91
178,000.00	20,000.00	20,000.00	----------	246,900.00	92
----------	----------	----------	----------	----------	93
125,000.00	10,500.00	25,000.00	----------	190,300.00	94
70,000.00	14,000.00	5,000.00	----------	137,500.00	95
50,000.00	600.00	13,450.00	----------	224,850.00	96
78,500.00	1,000.00	----------	----------	151,400.00	97
105,000.00	----------	----------	----------	197,200.00	98
90,000.00	20,000.00	----------	----------	157,500.00	99
95,000.00	20,000.00	35,000.00	300.00	473,700.00	100
67,511.24	26,000.00	15,000.00	----------	367,559.67	101
75,000.00	19,000.00	5,000.00	----------	364,750.00	102
135,000.00	14,100.00	13,800.00	----------	234,175.00	103
80,000.00	18,000.00	50,000.00	----------	263,600.00	104
30,000.00	30,000.00	3,000.00	----------	81,500.00	105
----------	----------	225.00	----------	20,680.00	106
110,000.00	8,200.00	----------	500.00	216,800.00	107
42,000.00	13,000.00	500.00	----------	106,550.00	108
115,000.00	15,000.00	8,000.00	----------	361,200.00	109
40,000.00	----------	5,000.00	----------	134,375.00	110

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
	Grand Totals			407,098	$ 2,601,612.58
1	Ackley	1858		1,524	10,506.66
2	Ackworth	1881		82	269.98
3	Adair	1884		950	7,535.87
4	Adel	1887		1,669	18,829.42
5	Afton	1868		1,013	4,973.23
6	Agency	1859		371	1,183.79
7	Ainsworth	1892		353	2,175.04
8	Akron	1882		1,304	7,776.80
9	Albert City	1900		579	10,141.66
10	Albion	1870		435	1,120.92
11	Alburnett	1912		200	595.00
12	Alden	1879		793	5,841.81
13	Alexander	1902		334	377.09
14	Allerton	1874		732	6,428.62
15	Allison	1881		603	3,849.82
16	Alta	1878		1,297	8,948.40
17	Alta Vista	1894		293	1,518.68
18	Alton	1883		1,014	12,960.47
19	Altoona	1876		511	4,400.92
20	Alvord	1892		313	2,289.19
21	Andover	1909		76	119.25
22	Andrew	1863		212	1,774.03
23	Anita	1875		1,106	7,990.49
24	Ankeny	1903		632	3,329.14
25	Anthon	1888	1896	826	3,604.98
26	Aplington	1879		622	2,706.68
27	Arcadia	1881		391	1,603.62
28	Archer	1902		149	446.07
29	Aredale	1920		204	473.72
30	Arion	1894		261	502.41
31	Arispe	1904		133	230.50
32	Arlington	1895		706	5,538.42
33	Armstrong	1893		767	6,267.16
34	Arnolds Park	1897		593	10,557.50
35	Arthur	1889		249	2,196.30
36	Ashton			568	2,736.87
37	Ashbury—P. O. Dubuque, Ia.	1933			
38	Aspinwall	1914		108	361.43
39	Atalissa	1900		187	441.26
40	Athelstan	1895		141	149.58
41	Atkins	1917		320	1,770.82
42	Auburn	1887		359	3,313.13
43	Aurelia	1879		723	6,680.77
44	Aurora	1899		280	725.38
45	Avoca	1875		1,760	10,604.85
46	Ayrshire	1895		343	3,079.84
47	Badger	1900		254	1,097.05
48	Bagley	1892		477	2,224.36
49	Baldwin	1884		224	883.38
50	Balltown—RFD Waupeton	1933		53	
51	Bancroft	1884	1909	854	9,884.25
52	Bankston—RFD Epworth	1933		25	
53	Barnes City	1899		375	880.79
54	Barnum	1894		148	459.26
55	Bassett	1896		149	435.98
56	Batavia	1867	1913	478	1,876.04
57	Battle Creek	1881		805	5,264.66
58	Baxter	1894		561	3,517.09
59	Bayard	1883		681	3,228.27
60	Beacon	1875		375	516.64

—POPULATION—RECEIPTS

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
$ 887,087.46	$ 134,716.97	$ 2,844,954.93	$1,212,209.51	$ 360,256.69	$ 8,040,838.14	
17,768.76	6.00	35,725.16			64,006.58	1
125.00					394.98	2
1,224.20	3,952.05	865.00	12,140.00		25,717.12	3
2,988.52		8,999.97			30,817.91	4
752.87	47.48	14,311.40		3,500.00	23,584.98	5
178.00					1,361.79	6
379.00		1,395.84			3,949.88	7
1,367.46	15,508.05	30,881.31			55,533.62	8
789.42		2,795.87			13,726.95	9
229.00		85.19			1,435.11	10
722.00					1,317.00	11
918.37	541.00	1,885.22			9,187.30	12
557.93		477.04			1,412.06	13
453.50		1,679.71		910.00	9,471.83	14
1,111.50		3,066.92	10,125.00	14,919.82	33,073.06	15
1,423.31	10.00	42,547.68		2,739.21	55,668.60	16
2,201.94	18.00	6,585.63			10,324.25	17
926.20		2,692.40			16,579.07	18
633.56	32.80	718.08			5,785.36	19
415.00		605.20		1.00	3,310.39	20
205.00					324.25	21
474.00		563.60			2,811.63	22
4,224.15		13,921.90	108,161.92		134,298.46	23
351.00		1,027.09			4,707.23	24
1,484.95		12,630.64		1,500.00	19,220.57	25
688.32		9,926.56			13,321.56	26
2,333.00		662.90			4,599.52	27
300.00					746.07	28
249.50					723.22	29
123.00		455.75			1,081.16	30
45.00					275.50	31
471.77		1,272.83			7,283.02	32
1,498.17		3,559.28			11,324.61	33
3,624.15	352.62	3,900.61			18,434.88	34
281.61		796.04			3,273.95	35
3,695.60		522.70			6,955.17	36
250.00					250.00	37
150.00					511.43	38
171.25					612.51	39
2.00					151.58	40
315.00		1,055.18			3,141.00	41
380.00	72.50	6,876.37			10,642.00	42
1,151.54		3,550.94			11,383.25	43
355.50					1,080.88	44
1,224.00		7,904.94		142.72	19,876.51	45
556.00		741.95			4,377.79	46
509.94	2.00	254.43			1,863.42	47
700.00		1,267.43			4,191.79	48
677.88		286.50			1,847.76	49
150.00					150.00	50
676.15		16,492.39		5,522.07	32,574.86	51
150.00					150.00	52
250.00					1,130.79	53
356.00				.77	816.13	54
177.08					613.06	55
558.72				110.00	2,544.76	56
4,371.43	84.20	3,352.21			13,072.50	57
741.92	1,379.42	2,325.01	392.60		8,356.04	58
1,017.91		2,294.04			6,540.22	59
191.00					707.64	60

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
61	Beaconsfield	-------	-------	201	438.09
62	Beaman	1884	-------	200	739.58
63	Beaver	1909	-------	117	539.65
64	Bellevue	1864	-------	1,717	11,507.75
65	Belmond	1881	-------	1,729	9,210.13
66	Bennett	1896	-------	205	1,601.01
67	Benton	1900	-------	173	270.56
68	Berkley—RFD Perry	1912	-------	82	132.64
69	Bernard	1897	-------	126	30.65
70	Bertram—P. O. Cedar Rapids	1914	-------	103	247.69
71	Bevington	1915	-------	50	17.76
72	Birmingham	1856	-------	507	2,225.04
73	Blairsburg	1900	-------	274	1,608.74
74	Blairstown	1868	-------	488	4,051.83
75	Blakesburg	1900	-------	397	1,655.77
76	Blanchard	1879	-------	347	949.59
77	Blencoe	1891	-------	333	1,402.80
78	Blockton	1890	1891	537	1,619.77
79	Blue Grass	1903	-------	246	1,418.27
80	Bode	1892	-------	507	3,059.81
81	Bonaparte	1901	-------	678	1,535.46
82	Bondurant	1890	-------	289	996.32
83	Bouton	1911	-------	150	685.30
84	Boxholm	1913	-------	287	1,392.81
85	Boyden	1889	-------	446	3,338.35
86	Braddyville	1880	-------	276	666.71
87	Bradgate	1893	-------	229	1,086.14
88	Brandon	1905	-------	308	2,676.96
89	Brayton	1899	-------	236	902.34
90	Breda	1883	-------	481	2,418.23
91	Bridgewater	1905	-------	342	1,116.06
92	Brighton	1870	-------	800	8,182.14
93	Bristow	1881	-------	300	2,416.32
94	Britt	1887	-------	1,593	27,996.60
95	Brooklyn	1869	-------	1,435	10,580.93
96	Brunsville	1910	-------	134	762.63
97	Buckeye	-------	-------	219	716.84
98	Buck Grove	1906	-------	86	244.12
99	Buffalo	1865	-------	547	77.85
100	Buffalo Center	1893	-------	767	8,584.66
101	Burt	1894	-------	537	2,487.00
102	Bussey	1889	-------	547	2,827.59
103	Calamus	1876	-------	374	2,734.20
104	Callender	1894	-------	349	1,007.60
105	Calmar	1869	-------	915	10,209.34
106	Calumet	1895	1919	249	1,589.96
107	Camanche	1857	-------	728	1,688.24
108	Cambridge	1881	1919	632	7,163.30
109	Cantril	1872	-------	370	1,259.26
110	Carbon	1903	-------	266	237.88
111	Carlisle	-------	1899	663	3,361.92
112	Carpenter	1902	-------	112	593.91
113	Carson	1882	-------	650	4,722.69
114	Carter Lake—P. O. Omaha, Neb.	1930	-------	-------	7,704.97
115	Cascade	1881	-------	1,221	11,032.40
116	Casey	1879	-------	785	2,617.24
117	Castalia	1901	-------	200	1,218.13
118	Castana	1898	-------	334	4,022.70
119	Castle Hill—RFD Waterloo	1917	-------	207	1,040.41
120	Center Junction	-------	-------	198	1,074.69
121	Center Point	1875	-------	812	2,277.27
122	Centralia—R. R. 2, Peosta, Ia.	1933	-------	100	-------

—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
25.00					463.09	61
209.50					949.08	62
265.00				530.00	1,334.65	63
54,095.00	502.19	34,883.91	17,314.90		118,303.75	64
2,699.60	17.50	4,585.31		520.60	17,033.14	65
707.81	874.07	1,852.50			5,035.39	66
30.58					301.14	67
323.00					455.64	68
400.00					430.65	69
25.00					272.69	70
100.00					117.76	71
207.25		197.01		350.00	2,979.30	72
598.50		320.17			2,527.41	73
762.53		1,608.80			6,423.16	74
516.71					2,172.48	75
258.11		690.25			1,897.95	76
477.50					1,880.30	77
382.00		259.50			2,261.27	78
555.00				3.00	1,976.27	79
3,029.83		1,565.13	3,580.39	54.99	11,290.15	80
563.40		619.51			2,718.37	81
110.00		4,644.64			5,750.96	82
400.00					1,085.30	83
312.00					1,704.81	84
747.24		1,936.57			6,022.16	85
128.50		26.50			821.71	86
272.96			1,660.00		3,019.10	87
286.30	65.38	4,292.62			7,321.26	88
564.00			3,170.56		4,636.90	89
1,080.17		9,558.83	10,000.00	3,088.08	26,145.31	90
328.00					1,444.06	91
969.54	266.00	1,749.71			11,167.39	92
364.00		376.95		106.79	3,264.06	93
2,086.19	61.30	6,061.25		754.64	36,959.98	94
1,765.70	1,368 92	2,946.18	23,010.00	18,212.23	57,883.96	95
312.00					1,074.63	96
644.62					1,361.46	97
215.78					459.90	98
1,283.30		7,451.45			8,812.60	99
1,182.20	154.77	2,015.90	9,271.06		21,208.59	100
786.60	113.35	12,246.49		2,192.50	17,825.94	101
563.49	422.52	504.07			4,317.67	102
421.75		438.41			3,594.36	103
1,371.08		14,800.28	9,008.00		26,186.96	104
1,562.50	50.02	2,918.87			14,740.73	105
275.41					1,865.37	106
1,312.00	44.00		7,585.00	500.00	11,129.24	107
694.00		974.84			8,832.14	108
265.00					1,524.26	109
369.50	1.00	7.50			615.88	110
505.00		9,267.20		1,986.00	15,120.12	111
208.50		4,195.96			4,998.37	112
400.50		2,222.26			7,345.45	113
1,726.00	1,395.84			500.06	11,326.87	114
2,394.34	35.00	2,183.90			15,645.64	115
691.68		1,636.32			4,945.24	116
247.89					1,466.02	117
325.00		480.00	4,515.00		9,342.70	118
86.00					1,126.41	119
357.50		535.33	2,506.25		4,473.77	120
684.78		2,159.41		9.00	5,130.46	121
250.00					250.00	122

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
123	Central City	1889		780	4,662.85
124	Charlotte	1904		407	2,352.97
125	Charter Oak	1891		688	14,636.02
126	Chatsworth	1900		159	216.32
127	Chelsea	1878		590	1,837.57
128	Chester	1900		238	1,527.81
129	Chillicothe	1881		156	554.77
130	Churdan	1882	1887	616	5,209.54
131	Cincinnati	1875		800	1,536.99
132	Clare	1892		254	536.34
133	Clarence	1866		659	4,585.02
134	Clarksville	1874		1,300	7,445.47
135	Clayton	1901		162	366.50
136	Clearfield	1882		605	3,170.31
137	Cleghorn	1900		238	2,168.89
138	Clemmons			241	898.38
139	Clermont	1875		631	7,328.59
140	Clio	1882		229	598.41
141	Clover Hills—P. O. W. Des Moines	1906	1921	288	433.61
142	Clutier	1901		350	475.65
143	Coburg	1884		250	384.75
144	Coggon	1892		503	1,416.95
145	Coin	1881		536	3,428.62
146	Colesburg	1893		340	1,434.05
147	College Springs	1875		484	1,456.95
148	Collins	1893		489	3,154.25
149	Colo	1881		532	2,653.93
150	Columbus City	1874		263	500.26
151	Columbus Junction	1874		965	5,067.30
152	Colwell	1921		87	205.41
153	Conesville	1878		254	557.41
154	Conrad	1886		536	5,221.07
155	Conway	1878		266	951.17
156	Coon Rapids	1882		1,306	10,497.01
157	Coppock	1901		103	91.28
158	Coralville—P. O. Iowa City	1870		254	4,094.34
159	Correctionville	1882		1,058	6,433.44
160	Corwith	1862		481	2,712.83
161	Corydon	1882		1,764	27,285.40
162	Cotter	1912		87	182.54
163	Coulter	1909		266	2,943.77
164	Craig	1911		160	1,254.53
165	Crawfordsville	1891		291	3,438.73
166	Cromwell	1893		173	371.87
167	Crystal Lake	1898		281	658.86
168	Cumberland	1898		595	3,452.90
169	Cumming	1925		200	305.34
170	Curlew	1902		176	846.82
171	Cushing	1892		286	974.32
172	Cylinder	1899		150	812.31
173	Dakota City	1878		449	3,182.15
174	Dallas	1911		707	1,339.69
175	Dallas Center	1869		852	20,165.01
176	Dana	1908		195	523.52
177	Danbury	1881		656	6,150.52
178	Danville	1902		327	1,652.14
179	Davis City	1877		523	2,394.38
180	Dawson	1908		267	791.98
181	Dayton	1881		713	5,719.24
182	Decatur City	1875	1892	282	441.92
183	Dedham	1883		327	1,475.13
184	Deep River	1890		392	2,556.81

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
1,519.53		2,385.86			8,568.24	123
503.00		900.20		623.22	4,379.39	124
3,645.44		2,464.58			20,746.04	125
354.00					570.32	126
1,043.60		246.27			3,127.44	127
350.00		169.10			2,046.91	128
					554.77	129
585.44		2,107.20			7,902.18	130
412.50		251.87			2,201.36	131
					536.34	132
798.27	868.09	3,491.26			9,742.64	133
973.17	7.00	3,856.01			12,281.65	134
151.00		57.95			575.45	135
527.30					3,697.61	136
377.25		855.49			3,401.63	137
394.75					1,293.13	138
675.96		1,195.47			9,200.02	139
3.50					601.91	140
177.00	2.00				612.61	141
1,178.50		245.72			1,899.87	142
103.20					487.95	143
3,926.90		11,741.73	24,454.40	4,676.19	46,216.17	144
391.95		721.07			4,541.64	145
401.68			12,107.50		13,943.23	146
15.00		85.50			1,557.45	147
605.00	26.50	1,103.60	10,175.00	57.80	15,122.15	148
854.00		1,247.65		1,669.20	6,424.78	149
					500.26	150
2,134.00	17.55	3,068.88		1,416.68	11,704.41	151
335.70				25.86	566.97	152
391.00					948.41	153
850.92	501.45	963.14			7,536.58	154
187.50		10.00			1,148.67	155
1,869.00		41,684.00			54,050.01	156
1.00					92.28	157
497.70		9.00			4,601.04	158
951.07		2,703.58	2,656.48		12,744.57	159
785.50		10,631.35			14,129.68	160
7,047.94		660.00			34,993.34	161
31.00		7.36			220.90	162
381.00		483.84			3,808.61	163
566.85	24.77	58.53			1,904.68	164
133.00		1,076.53		91.10	4,739.36	165
171.00					542.87	166
598.50					1,257.36	167
501.00		1,264.89			5,218.79	168
150.00					455.34	169
205.58	20.53				1,072.93	170
436.00		545.62			1,955.94	171
223.50			2,000.00		3,035.81	172
359.75		1,039.14			4,581.04	173
83.39					1,423.08	174
667.24	205.10	2,312.13		2,067.14	25,416.62	175
232.94					756.46	176
517.25	40.20	2,914.09			9,622.06	177
115.33		5,066.02			6,833.49	178
404.17		361.76			3,160.31	179
612.50		7,693.74	765.00		9,863.22	180
1,952.48	903.59	39,196.31		285.00	48,056.62	181
174.00					615.92	182
1,649.39		1,572.71			4,697.23	183
416.50		561.51			3,534.82	184

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
185	Defiance	1882	--------	411	1,032.30
186	Delaware	1915	--------	165	585.85
187	Delhi	1909	--------	399	892.78
188	Delmar	1876	--------	480	5,220.85
189	Deloit	1899	--------	281	1,587.61
190	Delphos	1921	--------	89	130.03
191	Delta	1877	--------	588	1,393.42
192	Denver	1896	--------	500	1,795.68
193	Derby	1901	--------	277	851.33
194	De Soto	1895	--------	319	1,010.43
195	Dexter	1871	--------	748	8,966.93
196	Diagonal	1896	--------	577	4,376.24
197	Dickens	1909	--------	333	315.07
198	Dike	1901	--------	417	1,859.80
199	Dixon	1909	--------	193	1,305.45
200	Dolliver	1901	--------	157	533.53
201	Donahue	1909	--------	100	557.23
202	Donnan	1922	--------	37	----------
203	Donnellson	1892	--------	581	5,292.88
204	Doon	1892	--------	576	4,000.40
205	Dougherty	1900	--------	225	633.12
206	Dow City	1884	--------	588	2,078.84
207	Dows	1892	--------	924	6,081.23
208	Drakesville	1866	--------	190	441.59
209	Dumont	1896	--------	698	6,625.68
210	Duncombe	1893	--------	354	2,864.94
211	Dundee	1917	--------	200	639.24
212	Dunkerton	1899	--------	327	509.94
213	Dunlap	1871	--------	1,522	11,535.38
214	Durant	1867	--------	733	5,525.49
215	Durango	1900	1933	24	----------
216	Dysart	1881	--------	971	2,148.94
217	Earlham	1870	--------	897	9,098.86
218	Earling	1882	--------	359	3,600.31
219	Earlville	1882	--------	614	2,081.98
220	Early	1882	--------	640	4,566.52
221	Eddyville	1849	--------	888	2,583.73
222	Edgewood	1899	--------	638	4,579.35
223	Elberon	1893	--------	254	1,704.20
224	Eldridge	1900	--------	229	327.85
225	Elgin	1892	--------	610	5,232.36
226	Elkader	1891	--------	1,389	11,326.47
227	Elkhart	1904	--------	218	78.37
228	Elk Horn	1910	--------	520	2,053.94
229	Elkport	1895	--------	116	321.95
230	Elliott	1882	--------	656	2,775.73
231	Ellston	1894	--------	212	548.60
232	Ellsworth	1894	--------	405	1,686.56
233	Elma	1891	--------	771	3,953.27
234	Ely	1903	--------	172	442.26
235	Emerson	1876	--------	512	7,099.89
236	Epworth	1880	--------	464	1,884.24
237	Essex	1870	--------	806	5,930.07
238	Everly	1902	--------	482	2,778.85
239	Exira	1880	--------	937	8,012.12
240	Exline	1904	--------	468	766.25
241	Fairbank	1891	1916	629	3,135.64
242	Fairfax	1936	--------	----------	851.38
243	Farley	1879	--------	627	4,948.90
244	Farmersburg	1899	--------	275	1,181.00
245	Farmington	1847	1880	1,012	4,017.17
246	Farnhamville	1893	--------	365	2,171.72

—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
671.75		600.00			2,304.05	185
153.00					738.85	186
467.50				60.00	1,420.28	187
540.35		837.57	11.66		6,610.43	188
316.00	1.00	569.31			2,473.92	189
					130.03	190
514.00	393.25	601.85			2,902.52	191
1,224.10		9,233.74			12,253.52	192
75.35					926.68	193
86.27					1,096.70	194
1,563.01		2,071.14			12,601.08	195
748.65		1,805.84		104.00	7,034.73	196
321.98					637.05	197
837.48		9,982.10		600.00	13,279.38	198
331.77		930.44			2,567.66	199
283.10		640.95			1,457.58	200
402.09					959.32	201
103.00					103.00	202
547.20	190.00	314.61			6,344.69	203
775.95		791.06			5,567.41	204
387.00					1,020.12	205
1,075.39		1,495.87			4,650.10	206
1,233.25	1.50	1,072.99			8,388.97	207
50.00					491.59	208
1,628.72		1,428.17			9,682.57	209
587.50		933.98			4,386.42	210
313.00					952.24	211
491.93		5,561.05		2,000.00	8,562.92	212
2,074.75	4.50	3,736.08			17,350.71	213
2,113.20	2,426.23	3,422.61		4,213.06	17,700.59	214
231.00					231.00	215
2,044.20	11.50	19,309.14		7,730.50	31,244.28	216
353.00	18.00	2,423.58	1,600.00		13,493.44	217
637.10		1,078.50			5,315.91	218
863.06		8,175.86			11,120.90	219
1,095.25		1,692.93	10,030.83		17,385.53	220
586.60		1,410.26		750.00	5,330.59	221
698.70		2,335.71			7,613.76	222
361.00		115.69		1,560.29	3,741.18	223
452.26	2.00	6,141.69			6,923.80	224
1,088.50	195.38	1,448.40			7,964.64	225
3,738.33		7,758.12	1,000.00	1,625.00	25,447.92	226
200.00		2,674.37			2,952.74	227
973.77	5.55		395.00		3,428.26	228
310.00					631.95	229
311.70	16.25	1,126.32			4,230.00	230
294.80					843.40	231
257.20		6,665.91			8,609.67	232
1,182.75		1,922.01			7,058.03	233
432.00					874.26	234
2,084.10		1,228.91		663.81	11,076.71	235
373.69		1,126.75			3,384.68	236
595.00		1,548.41			8,073.48	237
4,462.97	1,981.45	1,355.64			10,578.91	238
1,545.85		2,576.72			12,134.69	239
54.83		156.00			977.08	240
1,738.78		7,188.66			12,063.08	241
487.57					1,338.95	242
800.35		661.93			6,411.18	243
1,070.60					2,251.60	244
1,233.18		1,158.20		99.21	6,507.76	245
717.00		8,114.00			11,002.72	246

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
247	Farragut	1878		525	4,536.72
248	Fayette	1874		1,083	7,029.42
249	Fenton	1903		394	2,253.76
250	Ferguson	1907		175	527.17
251	Fertile	1908		300	1,172.79
252	Floris	1913		209	326.51
253	Floyd	1899		350	1,344.35
254	Fonda			1,027	6,159.93
255	Fontanelle	1855	1856	835	2,017.10
256	Fort Atkinson	1895		310	1,579.77
257	Fostoria	1912		129	10.01
258	Franklin—Rt. 2, West Point, Ia	1874		80	
259	Fraser	1904		309	356.90
260	Fredericksburg	1894		567	963.07
261	Frederika	1896		204	410.48
262	Fredonia—P. O. Columbus Jct	1876	1922	165	27.54
263	Fremont	1883		450	2,569.66
264	Galt	1913		167	497.55
265	Galva	1889		537	4,519.98
266	Garber	1909		143	560.94
267	Garden Grove	1878		558	2,586.34
268	Garnavillo	1907		365	3,418.35
269	Garner	1881		1,260	12,235.14
270	Garrison	1883		432	4,389.34
271	Garwin	1890		450	2,121.32
272	Geneva	1903		249	91.09
273	George	1889		907	6,953.86
274	Gilbert	1904		234	778.45
275	Gilbertville	1917		255	589.23
276	Gilman	1887		428	1,802.22
277	Gilmore City	1877		896	5,707.01
278	Gladbrook	1880		891	6,942.93
279	Glidden	1869	1873	854	7,975.85
280	Goldfield	1885		700	3,392.82
281	Goodell	1893		215	1,074.96
282	Gooselake	1908		128	715.59
283	Gowrie	1870		1,059	6,075.53
284	Graettinger	1896		777	3,705.72
285	Graf		1933	72	
286	Grafton	1896		249	1,424.22
287	Grand Junction	1873		1,025	7,589.21
288	Grand Mound	1884	1903	460	1,555.15
289	Grand River	1900		395	849.31
290	Grandview	1901		341	902.26
291	Granger	1905		322	1,992.38
292	Grant	1912		282	775.32
293	Granville	1890		390	3,951.72
294	Gravity	1881		465	1,281.93
295	Gray	1894		194	1,729.71
296	Greeley	1892		343	1,369.00
297	Greene	1879		1,261	10,067.92
298	Greenfield	1876		1,834	17,648.53
299	Green Island	1904		116	560.83
300	Greenville	1916		168	202.93
301	Grimes	1902		445	2,177.96
302	Griswold	1880		1,139	7,960.54
303	Grundy Center	1877		1,793	13,804.41
304	Gruver	1913		125	193.44
305	Guernsey	1906		177	419.38
306	Guthrie Center	1880		1,813	13,488.40
307	Guttenberg	1851		1,918	7,367.65
308	Halbur	1902		192	2,110.26

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
1,099.75		1,022.86	20,016.92		26,676.25	247
940.50	275.72	2,539.82		1,385.51	12,170.97	248
757.65	.75	1,606.43			4,618.59	249
164.50					691.67	250
					1,172.79	251
					326.51	252
378.75					1,723.10	253
1,143.27		23,792.08		3,000.00	34,095.28	254
838.63	16.20	12,521.52			15,393.45	255
671.50					2,251.27	256
359.00					369.01	257
						258
155.20					512.10	259
708.00	2,006.50	11,518.63			15,196.20	260
259.50					669.98	261
150.00					177.54	262
11,777.25	131.25	931.06			15,409.16	263
217.00					714.55	264
2,319.44		1,954.42			8,793.84	265
316.80					877.74	266
273.00		79.00			2,938.34	267
694.25	1.50	941.66			5,055.76	268
1,937.07		4,202.79			18,375.00	269
563.50		603.87			5,556.71	270
726.50		692.45			3,540.27	271
263.00					354.09	272
1,527.79		1,811.62			10,293.27	273
410.00		819.54			2,007.99	274
636.53					1,225.76	275
1,789.81		3,601.10		250.00	7,443.13	276
1,783.27		2,735.93			10,226.21	277
1,232.88	750.75	2,490.08			11,416.64	278
3,747.62		30,512.82	10,069.36	1,563.30	53,868.95	279
547.50	1.50	1,638.53		355.00	5,935.35	280
379.00					1,453.96	281
567.00		501.80			1,784.39	282
1,152.68		27,893.51		1,623.75	36,745.47	283
1,098.86	791.40	2,170.75	6,702.96		14,469.69	284
50.00					50.00	285
453.50		4,940.27		750.00	7,567.99	286
1,920.40		2,182.28		128.04	11,819.93	287
868.00	912.90	1,785.87			5,121.92	288
637.15					1,486.46	289
316.00					1,218.26	290
468.00		7,307.53			9,767.91	291
397.50		52.81			1,225.63	292
1,008.00	1.25	1,002.42			5,963.39	293
413.25					1,695.18	294
159.00		395.95			2,284.66	295
410.00					1,779.00	296
1,191.87		12,893.14		1,615.79	25,768.72	297
7,327.73	21.98	97,386.76	98,971.20		221,356.20	298
250.00					810.83	299
219.00					421.93	300
1,121.51		8,989.54			12,289.01	301
1,043.66	1.00	2,399.04		1,500.00	12,904.24	302
2,103.45	38.00	8,958.09			24,903.95	303
160.00					353.44	304
160.00					579.38	305
3,340.86	3,137.90	10,358.16		800.00	31,125.32	306
66,416.09	55.20	46,878.29			120,717.23	307
450.00		377.09			2,937.35	308

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
309	Hamilton	1900		298	251.70
310	Hancock	1891		311	1,130.41
311	Henlontown	1901		187	1,156.41
312	Hansell	1919		175	461.24
313	Harcourt	1896		264	2,469.18
314	Hardy	1915		140	365.80
315	Harper	1879		212	603.35
316	Harpers Ferry	1901		289	1,135.30
317	Harris	1903		348	2,874.34
318	Hartford	1913		207	721.84
319	Hartley	1888		1,272	13,210.91
320	Hartwick	1912		122	441.98
321	Harvey	1903	1906	326	853.56
322	Hastings	1877		389	1,679.32
323	Havelock	1892		331	2,822.37
324	Hawkeye	1895		550	3,665.22
325	Hayesville	1916		133	700.79
326	Hazelton	1892	1912	499	1,035.41
327	Hedrick	1882		809	5,330.75
328	Henderson	1893		232	807.53
329	Hepburn			150	122.04
330	Hills	1906		211	890.03
331	Hillsboro	1916		280	779.95
332	Hinton	1907		289	683.65
333	Holland	1895		165	552.15
334	Holstein	1883		1,300	10,132.94
335	Holy Cross—P. O. N. Buena Vista	1898		111	664.43
336	*Hopeville—P. O. Murray				
337	Hopkinton	1870	1915	756	4,870.78
338	Hornick	1895		400	1,847.00
339	Hospers	1891		548	5,329.84
340	Hubbard	1881		795	5,344.34
341	Hudson	1893		470	1,262.47
342	Hull	1888		905	11,692.51
343	Humeston	1881	1917	992	12,180.60
344	Hurstville	1915	1916	91	388.19
345	Huxley	1902		368	4,015.51
346	Imogene	1880		300	508.03
347	Inwood	1885		669	6,615.56
348	Ionia	1891		260	465.51
349	Ireton	1890		612	6,826.08
350	Irwin	1892		357	1,920.67
351	Jackson Junction	1897		121	961.94
352	Jamaica	1901		311	673.39
353	Janesville	1895		331	2,182.47
354	Jesup	1876		808	1,594.77
355	Jewell Jct.—P. O. Jewell	1884		950	9,817.23
356	Joice	1913		225	1,129.17
357	Jolley	1896		174	620.57
358	Kalona	1890		704	7,379.92
359	Kamrar	1896		286	662.41
360	Kanawha	1902		609	5,783.11
361	Kellerton	1881	1896	540	4,119.81
362	Kelley	1899		179	435.34
363	Kellogg	1874		793	1,940.41
364	Kensett	1894		400	2,623.51
365	Kent	1900	1906	177	575.73
366	Keosauqua	1851	1880	855	2,425.27
367	Keota	1873	1900	955	11,942.71
368	Keswick	1912		358	850.76
369	Keystone	1894		499	4,069.67
370	Kimballton	1908		378	2,897.72

—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
10.08		143.08			404.86	309
578.50					1,708.91	310
394.00					1,550.41	311
150.00					611.24	312
150.00		376.00	22,235.00	265.00	25,495.18	313
225.00					590.80	314
512.00					1,115.35	315
308.05	600.00	1,793.07			3,836.42	316
722.45		812.37			4,409.16	317
51.00		288.00			1,060.84	318
2,017.85	4,250.00	34,239.86			53,718.62	319
50.81					492.79	320
126.00					979.56	321
703.27				.95	2,383.54	322
206.42		696.33			3,725.12	323
1,137.55	22.16	1,598.33	8,637.00		15,060.26	324
307.00					1,007.79	325
363.00					1,398.41	326
673.33		718.79		1,312.57	8,035.44	327
224.50					1,032.03	328
29.65					151.69	329
410.53					1,300.56	330
200.00					979.95	331
486.50		5,282.49			6,452.64	332
198.00					750.15	333
3,189.39		12,940.25			26,262.58	334
319.40		263.38			1,247.21	335
						336
657.50		14,905.52			20,433.80	337
385.00		844.00	1,500.00	517.50	5,093.50	338
657.75		1,471.75			7,459.34	339
1,631.95		2,628.54			9,604.83	340
732.85		11,582.11		8,000.00	21,577.43	341
1,285.11		1,335.69	4,552.10		18,864.81	342
1,014.80	40.83	2,658.85	8,041.00	1,746.33	25,682.41	343
100.00					488.19	344
529.00		591.23			5,135.74	345
340.00		3,034.55		600.00	4,482.58	346
677.80	1,045.10	2,120.83			10,459.29	347
525.00					990.51	348
828.05		1,935.41	5,030.00	1,367.29	15,986.83	349
392.15		961.38		800.00	4,074.20	350
250.00					1,211.94	351
335.75			10,074.75	1,637.50	12,721.39	352
298.30		1,016.78			3,497.55	353
1,379.26		2,332.44			5,306.47	354
3,003.25		1,771.29		1,708.68	16,300.45	355
411.69					1,540.86	356
330.00	78.36				1,028.93	357
816.73		124.69	1,000.00		9,321.34	358
310.00		689.37			1,661.78	359
1,472.33		1,251.01	10,844.69	513.59	19,864.73	360
363.27					4,483.08	361
272.72		4,755.34			5,463.40	362
728.28		1,262.67	4,521.67		8,453.03	363
1,146.79		943.06			4,713.36	364
75.00					650.73	365
929.75		3,161.63			6,526.65	366
3,743.46		2,418.55	4,783.85		22,888.57	367
310.00		187.28			1,348.04	368
916.00		1,088.87			6,074.54	369
688.25		9,124.83		12.90	12,723.70	370

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
371	Kingsley	1884		1,093	8,042.94
372	Kinross	1898		140	300.41
373	Kirkman	1892		183	1,192.69
374	Kirkville	1882		206	974.56
375	Kiron	1900		269	557.02
376	Klemme	1900		463	5,040.84
377	Knierim	1901		121	1,020.49
378	Lacona	1880		443	1,727.51
379	Ladora	1879		284	618.47
380	Lakota	1892		409	2,700.74
381	Lake Mills	1880		1,474	16,664.06
382	Lake Park	1892		708	13,581.17
383	Lake View	1887	1912	993	3,731.76
384	Lamoni	1885		1,739	11,252.01
385	Lamont	1892		521	1,462.10
386	Lamotte	1873		275	1,549.29
387	Lanesboro	1903		282	753.84
388	Lansing	1867	1873	1,326	12,906.84
389	La Porte City	1871		1,470	9,379.18
390	Larchwood	1892		450	2,354.49
391	Larrabee	1896		189	1,216.80
392	Latimer	1901	1911	351	1,018.93
393	Laurel	1903		232	623.01
394	Laurens	1890		1,071	4,641.64
395	Lawler	1871		476	158.00
396	Lawton	1906		257	1,397.25
397	Le Claire	1855		691	2,632.25
398	Ledyard	1895		245	1,855.34
399	Le Grand	1891		382	746.93
400	Lehigh	1882		996	2,481.90
401	Leighton	1909		115	406.54
402	Leland	1895		165	142.42
403	Lenox	1875		1,197	17,203.50
404	Le Roy	1904		142	512.48
405	Lester	1898		250	2,202.97
406	Letts	1877		328	1,705.41
407	Lewis	1874	1879	589	3,443.76
408	Libertyville	1916		258	979.02
409	Lidderdale	1903	1905	211	497.35
410	Lime Springs	1876		539	4,998.56
411	Lincoln	1913		163	1,475.45
412	Linden	1893		315	1,734.77
413	Lineville	1871		531	2,668.07
414	Linn Grove	1911		400	2,671.20
415	Lisbon	1875		792	8,361.38
416	Liscomb	1874		326	794.06
417	Littleport	1908		203	575.55
418	Little Rock	1894		602	4,399.32
419	Little Sioux	1883		390	461.43
420	Livermore	1883		669	2,067.42
421	Lockridge	1913		231	1,001.82
422	Logan	1876		1,654	8,876.34
423	Lohrville	1888		776	10,675.89
424	Lone Rock	1916		159	790.00
425	Lone Tree	1892		627	2,578.76
426	Long Grove	1911		135	565.51
427	Lorimor	1892		577	2,072.58
428	Lost Nation	1903		493	4,045.94
429	Lovilia	1900		727	2,056.14
430	Lowden	1869		697	3,854.55
431	Low Moor	1897		270	1,240.53
432	Luana	1911		186	1,075.11

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
1,234.00		3,207.92			12,484.86	371
253.50					553.91	372
150.00		221.30			1,563.99	373
52.00	1.57				1,028.13	374
224.00		594.67			1,375.69	375
866.49	105.60	1,316.52			7,329.45	376
538.50					1,558.99	377
477.75					2,205.26	378
725.00		971.60			2,315.07	379
702.00	5.00	687.55	5,035.26		9,130.55	380
3,674.55	15,304.64	34,885.27	8,015.00	751.88	79,295.40	381
1,645.09	2.12	4,996.53	13,131.63		33,356.54	382
1,508.32	129.98	39,224.15		7,093.98	51,688.19	383
2,851.60		5,480.77	77,103.66	551.16	97,239.20	384
591.00	82.60	621.85			2,757.55	385
502.50		165.47			2,217.26	386
382.40					1,136.24	387
3,124.96		4,342.59		11,330.95	31,705.34	388
2,134.23	19,144.39	38,450.07	28,000.00	12,091.97	109,199.84	389
1,289.00	25.00	6,926.61			10,595.10	390
233.63	526.92	1,987.46			3,964.81	391
622.94		1,042.46			2,684.33	392
348.66					971.67	393
1,129.50	1,505.56	10,029.19	1,025.00	354.35	18,685.24	394
593.68		7,554.80		21.02	8,327.50	395
210.00		755.94			2,363.19	396
1,648.14					4,280.39	397
2,012.84		705.74			4,573.92	398
153.50					900.43	399
1,542.32	26.66	9,147.19			13,198.07	400
65.05					471.59	401
444.60				1,071.26	1,658.28	402
861.65	.80	25,839.73		743.85	44,649.53	403
50.00	2.62				565.10	404
558.50		512.95		863.73	4,138.15	405
249.00					1,954.41	406
738.08		2,067.80			6,249.64	407
106.00					1,085.02	408
973.40			2,127.20	532.32	4,130.27	409
818.18	1.30	1,082.52			6,900.56	410
460.00		465.97			2,401.42	411
772.68		18,382.22			20,889.67	412
85.50					2,753.57	413
418.00		591.03			3,680.23	414
907.00		3,198.02		774.66	13,241.06	415
389.06		105.00			1,288.12	416
505.57					1,081.12	417
2,778.30		611.41	13,352.46		21,141.49	418
223.30		3,314.33			3,999.06	419
1,034.00	12.00	10,168.08			13,281.50	420
143.44					1,145.26	421
1,443.48		5,322.76			15,642.58	422
1,049.13		1,590.48		5,970.09	19,285.59	423
559.12	10.00	536.70			1,895.82	424
817.25	184.68	2,454.61			6,035.30	425
161.52		1,681.85			2,408.88	426
583.50					2,656.08	427
662.75	39.00	1,055.24			5,802.93	428
727.50	106.27				2,889.91	429
1,309.64		1,238.16			6,402.35	430
308.50	163.40	595.89	1,000.00		3,308.32	431
664.50		20.45			1,760.06	432

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
433	Lucas	1886		511	682.94
434	Luther	1903		137	915.29
435	Lu Verne	1887		570	2,433.44
436	Luxemburg—P. O. New Vienna	1912		105	142.17
437	Luzerne	1895		150	646.90
438	Lynnville	1875		426	1,093.67
439	Lytton	1911		373	4,907.61
440	Macedonia	1880		357	1,679.95
441	Macksburg	1874		217	404.99
442	Magnolia	1858	1910	271	947.74
443	Malcom	1872		381	1,888.40
444	Mallard	1895		449	1,967.05
445	Maloy	1902		120	42.15
446	Malvern	1869	1870	1,320	12,369.27
447	Manilla	1887		1,032	6,352.39
448	Manly	1898		1,447	1,233.08
449	Manning	1880		1,817	10,926.69
450	Manson	1877		1,382	17,297.57
451	Mapleton	1878		1,626	11,238.74
452	Marathon	1892		576	2,526.99
453	Marble Rock	1881		443	1,808.24
454	Marcus	1892		1,138	41,426.15
455	Marne	1893		255	1,277.83
456	Marquette			925	7,874.00
457	Martelle	1899		185	2,102.93
458	Martinsburg	1887		223	450.84
459	Martensdale	1920		139	247.66
460	Marysville—Rt. 1, Hamilton	1875		149	169.80
461	Masonville	1901		204	521.04
462	Massena	1887		476	3,897.79
463	Matlock	1897		103	997.71
464	Maurice	1891		274	3,130.20
465	Maxwell	1883		721	4,196.16
466	Maynard	1887		409	2,063.60
467	Maysville	1909		57	153.31
468	McCallsburg	1900	1901	330	699.30
469	McCausland	1909		104	145.78
470	McClelland	1904		200	788.04
471	McGregor	1857		1,299	9,536.66
472	McIntire	1894	1922	268	1,008.84
473	Mechanicsville	1868		781	2,418.92
474	Mediapolis	1875		793	6,256.69
475	Melbourne	1895		426	4,265.49
476	Melcher	1912		1,500	3,790.12
477	Melrose	1882		432	1,291.60
478	Melvin	1901		305	1,132.77
479	Menlo	1882		500	3,607.35
480	Meriden	1874		188	759.51
481	Merrill	1894		605	4,825.14
482	Meservey	1893		255	944.34
483	Middletown	1913		126	620.12
484	Miles	1893		335	2,587.57
485	Milford	1892		1,062	11,844.16
486	Millersburg	1911		198	358.23
487	Millerton	1915		175	434.70
488	Milo	1879		542	1,779.69
489	Milton			771	3,442.94
490	Minburn	1892		327	668.73
491	Minden	1890		381	2,074.78
492	Mingo	1903		316	1,411.43
493	Mitchell	1897		174	332.04
494	Mitchellville	1875		702	4,456.50

—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
637.13	39.49	29.04			1,388.60	433
50.00		404.37			1,369.66	434
861.00		1,334.96			4,629.40	435
300.00					442.17	436
153.00					790.90	437
400.50					1,494.17	438
1,872.73		1,557.63			8,337.97	439
200.00		1,230.01			3,109.96	440
50.65		48.67			504.31	441
317.50		13.00			1,278.24	442
1,318.12		781.66			3,988.18	443
1,260.15		1,017.51	5,000.00		9,244.71	444
150.00					192.15	445
990.80		4,755.55		621.05	18,736.67	446
757.90	742.52	20,821.59		3.95	28,678.65	447
30,758.97		5,009.13	56,630.69		93,031.87	448
3,571.92		48,164.75			62,603.36	449
2,196.70		8,255.11		250.00	27,909.38	450
3,567.56	1.00	33,107.82	166.00		48,081.12	451
502.00		12,199.60			15,228.59	452
912.91		841.02			3,562.17	453
2,275.31	31.00	4,042.08	63,537.89	12,893.66	124,206.09	454
404.00		450.85	809.46		2,942.14	455
787.50		1,056.14			9,717.64	456
290.00		888.58			3,281.51	457
159.50					610.34	458
300.00				28.27	575.93	459
68.05					237.85	460
300.00					821.04	461
410.50		1,342.25			5,650.54	462
466.98					1,464.69	463
177.00	6.90	833.37			4,147.47	464
1,215.18		1,598.07	1,805.29	104.10	8,918.80	465
421.50		1,184.23			3,669.33	466
74.85					228.16	467
278.33				2,770.82	3,748.45	468
406.00					551.78	469
1,202.04	82.27	145.94			2,218.29	470
1,582.94	240.86	3,283.46	12,474.25		27,118.17	471
312.80					1,321.64	472
674.17		2,169.66		500.00	5,762.75	473
2,483.46		2,026.44			10,766.59	474
21,320.78	2.50	150.25		835.83	26,574.85	475
846.25					4,636.87	476
471.03					1,762.63	477
650.82			90.00		1,873.59	478
899.00		13,375.76		366.73	18,248.84	479
283.00		149.70			1,192.21	480
950.25		1,812.14		769.18	8,356.71	481
412.00		427.29			1,783.63	482
					620.12	483
472.50		997.12			4,057.19	484
23,209.66	693.42	30,787.49			66,534.73	485
624.50	301.20	65.13			1,349.66	486
					434.70	487
458.00		5,571.17		1,000.00	8,808.86	488
584.70				1,589.06	5,616.70	489
200.00		35.47			904.20	490
782.51		1,278.30			4,135.59	491
280.00	57.28		3,585.00		5,333.71	492
177.50					509.54	493
622.37		2,137.19	10,013.33	2,690.00	19,919.39	494

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
495	Mo'ale	1873		351	2,112.31
496	Mondamin	1881		534	3,894.85
497	Moneta	1903	1917	85	209.27
498	Monmouth	1894		192	645.45
499	Monona	1897		1,163	12,573.94
500	Monroe	1870		936	9,825.36
501	Montezuma	1868		1,323	10,799.76
502	Montour	18?0		370	1,129.62
503	Montrose	1857		621	1,187.20
504	Moorhead	1900		481	4,882.10
505	Moorland	1902		179	187.63
506	Moravia	1880		684	1,471.74
507	Morley	1933		117	404.88
508	Morning Sun	1888		856	8,684.32
509	Morrison	1887		170	367.69
510	Moulton	1869		1,476	7,196.08
511	Mt. Auburn	1906		196	756.40
512	Mt. Ayr	1875		1,704	12,533.03
513	Mt. Sterling	1907		187	241.89
514	Mt. Union	1904		170	612.12
515	Mt. Vernon	1869	1893	1,441	10,406.46
516	Moville	1898		911	7,880.19
517	Murray	1880	1893	828	2,217.87
518	Nashua	1869		1,363	6,891.39
519	Nemaha	1915		148	811.16
520	Neola	1882	1910	944	6,246.96
521	New Albin	1895		600	4,070.72
522	Newell	1876		812	8,426.77
523	Newhall	1912		330	2,566.16
524	New Hartford	1909		500	2,784.52
525	New Liberty	1909		103	395.64
526	New London	1860		1,336	6,834.55
527	New Market	1882		630	2,128.37
528	New Providence	1893		260	420.96
529	New Sharon	1871		1,052	7,030.62
530	New Vienna	1895		229	457.96
531	New Virginia	1901		404	1,154.17
532	Nichols	1884		364	1,081.36
533	Nodaway	1900		338	434.01
534	Nora Springs	1875		1,068	4,936.98
535	Northboro	1900		240	950.71
536	North Buena Vista	1908		190	175.86
537	North English	1891		783	6,685.38
538	North Liberty	1913		161	385.92
539	North Washington	1904		110	357.65
540	Northwood	1888		1,554	9,671.65
541	Norwalk	1900		336	790.39
542	Norway	1899		448	2,895.27
543	Numa	1909		399	264.15
544	Oakland	1882	1904	1,181	6,387.92
545	Oakville	1902		389	680.79
546	Ocheyedan	1891		627	3,376.56
547	Odebolt	1877		1,388	10,701.59
548	Ogden	1878		1,429	6,435.41
549	Okoboji	1922	1924	176	3,064.22
550	Olds	1900		227	146.83
551	Old Town—P. O. Milford	1935		52	
552	Olin	1879		632	4,903.17
553	Ollie	1892		294	696.67
554	Oneida	1912		101	57.45
555	Onslow	1888		210	1,253.27
556	Orange City	1884		1,727	13,985.52

—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
537.75		338.67			2,988.73	495
596.75		486.09			4,977.69	496
242.29					451.56	497
219.03					864.48	498
10,166.25		3,515.37			26,255.56	499
1,641.83		2,855.98			14,323.17	500
2,620.06	75.00	3,190.39		13.50	16,698.71	501
242.50					1,372.12	502
719.40		260.04			2,166.64	503
682.45		1,722.20			7,286.75	504
656.00					843.63	505
502.75		55.00			2,029.49	506
150.00					554.88	507
513.00	9.55	1,693.35			10,900.22	508
164.50					532.19	509
802.85		3,508.04		600.00	12,016.97	510
310.75					1,067.15	511
2,054.00	1,000.00	8,817.95		2,492.34	26,897.32	512
150.00					391.89	513
49.82				250.00	911.94	514
1,491.15	1,195.91	7,406.61	143.88	206.02	20,850.03	515
3,207.24		4,027.78			15,115.21	516
827.00					3,044.87	517
1,043.50	2,308.96	6,572.76			16,816.61	518
182.00					993.16	519
752.00		10,403.20		250.00	17,652.16	520
984.50	30.00	1,158.97		1,750.26	7,994.45	521
1,371.60	6.00	4,982.14	2,580.00		17,366.51	522
804.34	160.00		18,405.23	125.60	22,061.33	523
560.33		491.37		531.76	4,367.98	524
788.00					1,183.64	525
597.72	30.00	36,557.63		292.04	44,311.94	526
801.61				295.00	3,224.98	527
387.34					808.30	528
793.00		3,670.30		474.02	11,897.94	529
764.71		534.81		100.00	1,857.48	530
184.50				100.00	1,438.67	531
481.00					1,562.36	532
765.40					1,199.41	533
1,176.98	338.88	2,781.09		2,400.00	11,633.93	534
69.50					1,020.21	535
253.50					429.36	536
650.65	4,625.00	2,269.19		2,503.50	16,733.72	537
425.00					810.92	538
1,611.14					1,968.79	539
2,379.16	36.40	3,163.71			15,250.92	540
182.25					972.64	541
2,189.35		977.19			6,061.81	542
214.00					478.15	543
1,530.65		6,813.61	11,115.97		25,848.15	544
575.74		24.65			1,281.18	545
2,761.09		1,894.37			8,032.02	546
1,716.31	200.68	6,247.00	4,207.46		23,079.04	547
1,716.21		34,857.64		750.00	43,759.26	548
1,461.50			22,539.83		27,065.55	549
108.99					255.82	550
206.12					206.12	551
477.50		2,248.77			7,629.44	552
449.00					1,145.67	553
					57.45	554
454.50		680.85		.90	2,389.52	555
2,321.65		36,844.41		1,200.00	54,351.58	556

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
557	Orchard	1913		157	652.46
558	Orient	1882		433	1,156.73
559	Orleans—P. O. Spirit Lake	1895		126	1,284.07
560	Ossian	1876		740	6,766.14
561	Osterdock	1904		90	76.81
562	Oto	1888		344	1,846.26
563	Ottosen	1909		191	706.84
564	Owasa	1920		83	364.51
565	Oxford	1881		521	5,136.17
566	Oxford Junction	1893		759	3,794.51
567	Oyens	1908		106	476.69
568	Pacific Junction	1882		594	1,201.16
569	Packwood	1894		210	582.42
570	Palmer	1900		319	2,469.26
571	Palo	1905		214	363.41
572	Panama	1888		258	1,779.78
573	Panora	1872		1,014	6,810.74
574	Parkersburg	1874		1,040	7,967.95
575	Parnell	1891		262	1,172.58
576	Paton	1883		398	855.33
577	Patterson	1877	1912	123	259.99
578	Paullina	1883		1,013	4,426.03
579	Peosta	1933		48	250.00
580	Persia	1889		395	1,962.61
581	Peru	1897		307	914.67
582	Peterson	1887		600	2,737.65
583	Pierson	1891		551	4,761.63
584	Pilot Mound	1897		274	445.22
585	Pioneer	1910		100	
586	Pisgah	1904		400	2,713.84
587	Plainfield	1896		293	1,025.56
588	Plain View—R.F.D. Walcott No. 3	1933		42	
589	Plano	1916		153	448.70
590	Pleasanton	1884	1892	177	196.26
591	Pleasant Plain	1900		175	244.22
592	Pleasantville	1850		754	6,188.24
593	Plover	1915		266	1,486.62
594	Plymouth			382	1,571.01
595	Pocahontas	1892		1,308	16,329.60
596	Polk City	1875		295	781.79
597	Pomeroy	1880		826	8,012.24
598	Popejoy	1908		480	837.51
599	Portsmouth	1883	1909	328	1,934.03
600	Postville	1873		1,067	8,952.66
601	Prairieburg	1905		163	290.94
602	Prairie City	1866		793	5,086.88
603	Prescott	1891		441	1,654.91
604	Preston	1879		590	7,028.34
605	Primghar	1888		962	8,144.72
606	Princeton	1856		373	1,663.29
607	Promise City	1901		266	564.39
608	Protivin	1894		270	1,704.44
609	Pulaski	1893	1908	402	731.26
610	Quasqueton	1902		342	302.85
611	Quimby	1906		300	1,953.87
612	Radcliffe	1891		667	2,973.60
613	Rake	1908		310	2,388.05
614	Ralston	1903		184	653.29
615	Randalia	1896	1897	131	300.01
616	Randolph	1881		344	3,428.96
617	Rathbun	1893		299	110.76
618	Readlyn	1904		385	2,290.16

—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
318.00					970.46	557
362.50		5,740.90			7,260.13	558
554.67					1,838.74	559
1,337.59	1,223.22	2,065.21		128.67	11,520.83	560
150.00					226.81	561
356.50		718.05			2,920.81	562
583.36		494.29	5,165.87	478.74	7,429.10	563
74.00					438.51	564
1,129.00	44.10	520.15			6,829.42	565
3,141.89	38.50	2,220.48			9,195.38	566
310.10					786.79	567
274.83					1,475.99	568
200.00					782.42	569
482.00		1,411.90			4,363.16	570
306.00					669.41	571
308.50	2.90	310.71			2,401.89	572
1,225.00	1,305.59	20,724.05			30,065.38	573
1,567.52	1,697.68	4,586.12	4,500.00		20,319.27	574
330.13					1,502.71	575
804.51		8,832.71			10,492.55	576
50.00					309.99	577
1,654.63		24,630.73			30,711.39	578
					250.00	579
570.35		968.86			3,531.82	580
449.50					1,364.17	581
702.90		4,444.27			7,884.82	582
660.48		1,236.72			6,658.83	583
544.46		1,940.17		76.96	3,006.81	584
300.00					300.00	585
472.50		991.67			4,178.01	586
729.00					1,754.56	587
150.00					150.00	588
					448.70	589
60	189.29	72.38			458.53	590
					244.22	591
739.43		1,831.90			8,759.57	592
266.38		550.77			2,303.77	593
25.00		994.18			2,590.19	594
2,598.68	446	29,084.45		3,846.00	51,863.19	595
352.76					1,134.55	596
2,129.21	708.00	2,556.05			13,405.50	597
752.29				600.00	2,189.80	598
427.00		358.84			2,719.87	599
3,508.61	2.60	6,292.89	17,706.19		36,462.95	600
300.76	5.75	282.79		25.00	905.24	601
677.54		630.59	5,511.92	286.00	12,192.93	602
453.00			300.00	240.00	2,647.91	603
1,641.71		17,682.76			26,352.81	604
2,125.51		26,585.74			36,855.97	605
338.61					2,001.90	606
182.33					746.72	607
801.62	57.23	223.81			2,787.10	608
250.00					981.26	609
442.00	192.64	273.93		163.28	1,374.70	610
786.50					2,740.37	611
1,693.57	6,535.12	1,279.22	825.48	141.21	13,448.20	612
1,386.60		812.37	2,180.69	11,032.03	17,799.74	613
250.00				17.50	920.79	614
139.00	1.00				440.01	615
191.00		5,553.03			9,172.99	616
313.50					424.26	617
566.79		10,474.17			13,331.12	618

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
619	Reasnor	1914		229	652.45
620	Redding	1882		278	475.62
621	Redfield	1881		870	2,908.89
622	Reinbeck	1877		1,425	14,666.38
623	Rembrandt	1900		265	1,525.06
624	Remsen	1887	1888	1,182	8,605.60
625	Renwick	1891		500	2,761.40
626	Rhodes	1883		450	1,476.40
627	Riceville	1892		807	2,905.17
628	Richland	1886		720	2,355.99
629	Ricketts	1902		157	1,051.91
630	Ridgeway	1894		349	960.39
631	Rinard	1914		140	251.01
632	Ringsted	1899		485	3,051.04
633	Rippey	1896		359	2,315.24
634	Riverside	1875		639	5,111.76
635	†Riverside (Dubuque Co.)				
636	Riverton	1896		603	1,856.67
637	Robbins	1912		190	451.76
638	Rock Falls	1858		109	228.79
639	Rockford	1878		996	7,979.78
640	Rock Valley	1888		1,204	9,422.13
641	Rockwell	1881		735	6,274.20
642	Rodman	1899		170	553.16
643	Rodney	1855		160	313.15
644	Roland	1892		759	3,537.02
645	Rolfe	1882		1,012	10,559.74
646	Rome	1868		144	231.56
647	Rose Hill	1877		280	654.55
648	Rossie	1923		85	
649	Rowan	1901		330	910.90
650	Rowley	1920		265	471.27
651	Royal	1910		429	2,646.94
652	Rudd	1900		429	2,815.09
653	Runnells	1903		367	550.81
654	Russell	1887		571	2,883.37
655	Ruthven	1885		739	5,132.46
656	Rutland	1907		223	1,024.78
657	Ryan	1901		369	1,758.44
658	St. Ansgar	1876		964	5,892.96
659	St. Anthony	1897	1907	202	420.18
660	St. Charles	1879		398	1,289.38
661	St. Lucas	1900		165	155.65
662	St. Marys	1923		89	15.05
663	St. Olaf	1900		171	1,036.26
664	St. Paul—R.F.D. West Point	1895		89	
665	Sabula	1864		754	1,504.55
666	Sageville—P.O. Dubuque	1933			
667	Salem	1893		460	2,746.65
668	Salix	1893		374	1,085.38
669	Sanborn	1880		1,211	10,266.29
670	Sandyville—P.O. Ackworth	1902		114	4.76
671	Scarville	1904		162	359.89
672	Schaller	1883	1892	724	6,608.83
673	Schleswig	1900		639	10,626.40
674	Scranton	1880		1,052	6,320.82
675	Searsboro	1867		175	606.89
676	Sergeant Bluff	1904		569	2,744.60
677	Shambaugh	1905		278	673.58
678	Shannon City	1888		293	781.03
679	Sharpsburg	1905		182	883.28
680	Sheffield	1876		1,057	10,271.33

—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
527.25	71.04				1,250.74	619
60.00					535.62	620
683.33		13,121.93		755.50	17,469.65	621
1,973.93		4,146.94		3,040.04	23,827.29	622
456.50		478.82		3.51	2,463.89	623
9,813.26		40,855.51		14,251.13	73,525.50	624
1,137.25		15,889.66		167.50	19,955.81	625
1,204.96		554.27			3,235.63	626
1,181.66		1,780.43			5,867.26	627
591.15		2,059.20			5,006.34	628
650.51		582.61			2,285.03	629
692.79	52.43	29.45	218.64		1,953.70	630
90.98					341.99	631
824.64	1,358.54	1,513.58			6,747.80	632
258.21		853.23			3,426.68	633
526.00		1,199.85			6,837.61	634
						635
290.54				150.00	2,297.21	636
					451.76	637
153.00					381.79	638
1,039.00	5.00	1,767.27		34.47	10,823.52	639
1,964.00	1,284.04	3,825.08		4,500.00	20,095.25	640
789.50		1,120.03	12,538.59	266.28	20,988.60	641
425.00					978.16	642
183.17					496.32	643
2,539.36	1.00	17,722.63		2,406.63	26,206.64	644
1,207.00		2,657.60		784.10	15,208.44	645
100.00					331.56	646
204.00				39.03	897.58	647
215.50					215.50	648
444.46	10.00	5.00			1,370.36	649
530.50					1,001.77	650
932.60		731.52		92.60	4,403.66	651
770.37		676.55			4,262.01	652
1,435.61					1,986.42	653
212.30	10				3,095.77	654
5,113.46		3,848.19			14,094.11	655
223.00					1,247.78	656
508.00	10.58	1,109.31	3,565.00		6,951.33	657
1,445.86	28.04	1,862.06		600.00	9,828.92	658
350.00					770.18	659
145.37	79.81			36.01	1,550.57	660
200.00					355.65	661
250.00				6.00	271.05	662
1,030.67		376.14			2,443.07	663
428.00					428.00	664
548.00		8,836.00			10,888.55	665
1,024.00					1,024.00	666
506.17					3,052.82	667
2,482.40		396.90		750.00	4,714.68	668
1,822.97	1.50	5,395.82		1,800.00	19,286.58	669
200.00					204.76	670
203.00					562.89	671
1,213.28	3.56	2,459.09		2.00	10,286.76	672
1,669.39		3,451.98			15,747.77	673
1,210.13		3,052.57		808.31	11,391.83	674
211.94					818.83	675
583.00		8,025.01			11,352.61	676
80.00					753.58	677
32.69		20.00			833.72	678
59.18					942.46	679
1,626.20		2,305.23			14,202.76	680

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
681	Shelby	1877		616	9,333.53
682	Sheldahl	1879		226	836.57
683	Sherrill—P.O. Specht's Ferry No. 1	1933		85	138.90
684	Shell Rock	1875		806	5,024.41
685	Shellsburg	1874		546	2,258.12
686	Sibley	1875		1,873	14,298.93
687	Sidney	1870		1,074	5,627.12
688	Silver City			355	1,424.80
689	Sioux Center	1891		1,497	8,996.69
690	Sioux Rapids	1882		958	5,181.29
691	Slater	1890		620	2,370.84
692	Sloan	1883		636	2,829.15
693	Smithland	1889		389	1,303.84
694	Soldier	1901		317	1,698.31
695	Solon	1877		497	2,684.00
696	Somers	1900		199	729.81
697	South English	1892		295	1,030.18
698	Spillville	1894		305	1,564.52
699	Spirit Lake	1878		1,882	26,120.72
700	Sprague ville	1912		86	598.50
701	Springbrook	1909		183	326.54
702	Spring Hill	1901		101	81.78
703	Springville	1882		596	4,302.25
704	Stacyville	1900		559	3,205.78
705	Stanhope	1897	1917	425	3,169.99
706	Stanley	1914		138	476.93
707	Stanton	1883		604	5,498.77
708	Stanwood	1886		531	2,934.49
709	State Center	1867		1,012	4,153.90
710	Steamboat Rock	1875		377	1,349.45
711	Stockport	1902		400	1,430.41
712	Stockton	1900		128	321.87
713	Story City	1881		1,434	11,974.85
714	Stout	1909		143	304.37
715	Stratford	1883	1884	699	722.13
716	Strawberry Point	1887		1,128	4,585.99
717	Struble	1895		155	975.18
718	Sully	1903		357	2,589.06
719	Sumner	1892		1,561	9,009.85
720	Superior	1891		168	700.28
721	Sutherland	1883		822	8,860.26
722	Swaledale	1892	1912	189	638.46
723	Swan	1884		220	422.37
724	Swea City	1895		692	7,771.22
725	Swisher	1933			1.53
726	Tabor	1868	1909	1,070	14,379.00
727	Templeton	1883		428	1,691.07
728	Tennant	1915		113	884.73
729	Terril	1900		416	3,929.26
730	Thayer	1884		164	261.22
731	Thompson	1894		538	3,873.70
732	Thor	1895		257	1,839.77
733	Thornburg			171	430.22
734	Thornton	1892		400	1,540.83
735	Thurman	1879		388	884.52
736	Tiffin	1906		166	682.52
737	Tingley	1884		362	964.70
738	Titonka	1900		525	3,990.65
739	Toronto	1909		123	525.98
740	Traer	1875		1,417	9,292.44
741	Treynor	1903		232	1,822.28
742	Tripoli	1894		880	6,576.47

—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
690.75	81.82	11,486.77		229.27	21,822.14	681
					836.57	682
305.75					444.65	683
597.00		2,030.76	2,681.77		10,333.94	684
631.00	12.50	1,114.76			4,016.38	685
2,490.21		114,656.07	139,037.54	22,345.58	292,828.33	686
1,178.41		5,094.90	3,052.95	5,825.72	20,779.10	687
338.00					1,762.80	688
2,047.11	4,701.53	5,368.57	8,024.67	2,900.00	32,038.57	689
1,120.15	375.62	3,584.47		264.79	10,526.32	690
496.75		1,537.08			4,404.67	691
653.31		1,429.47		76.71	4,988.64	692
342.50		1,289.17			2,935.51	693
997.60		949.96	9,400.00		13,045.87	694
1,805.04	30.00	2,160.66		2,000.00	8,679.70	695
150.00	8.25			5.00	893.06	696
317.70					1,347.88	697
755.35		526.18			2,846.05	698
6,253.02		12,215.39	33,075.01	5,600.00	83,264.14	699
492.00					1,090.50	700
533.30					859.84	701
5.00					86.78	702
538.82	4.70				4,845.27	703
714.05		1,577.24			5,497.07	704
862.50	22.06	11,464.38	7,516.25	1,025.00	24,060.18	705
87.50					564.43	706
1,045.75	10.70	11,666.92		21.00	18,243.14	707
1,122.64	112.50	1,962.64			6,132.27	708
820.67	28.10	36,245.13		3,500.00	44,747.80	709
228.50	2.60	470.00	8,953.93	50.00	11,054.48	710
254.00	82.72			351.35	2,118.48	711
347.00					668.87	712
5,412.22	223.29	42,250.27		1,876.64	61,737.27	713
88.00					392.37	714
496.87	4,011.03	16,683.08	912.34		22,825.45	715
1,961.25	452.16	21,452.54		5,075.00	33,526.94	716
308.83					1,284.01	717
247.50	53.84	452.21		13.39	3,356.00	718
2,827.15		32,723.30		3,487.50	48,047.80	719
261.50			11,665.00		12,626.78	720
1,233.94	226.54	4,451.90	22,027.71	2,140.78	38,941.13	721
427.76					1,066.22	722
50.00					472.37	723
1,069.47	25.18	2,161.85			11,027.72	724
593.50					595.03	725
560.00		1,366.00			16,305.00	726
504.00		820.55			3,015.62	727
163.00		1,196.72			2,244.45	728
773.95		1,510.78		1,457.30	7,671.29	729
305.12					566.34	730
722.51		1,246.65			5,842.86	731
517.50	1.50			2,408.86	4,767.63	732
89.00					519.22	733
475.57		1,129.87			3,146.27	734
309.00					1,193.52	735
815.59					1,498.11	736
50.00		45.00			1,059.70	737
784.00	20.00	1,095.48			5,890.13	738
250.00					775.98	739
2,007.77	1.00	60,880.16			72,181.37	740
760.96					2,583.24	741
1,033.50	9.00	3,030.46			10,649.43	742

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
743	Truesdale	1917		116	400.81
744	Truro	1906		361	1,941.42
745	Turin	1900		167	597.27
746	Udell	1903		150	133.60
747	Underwood	1902		261	1,556.77
748	Union	1874		490	2,106.56
749	Unionville	1922		221	553.50
750	University Heights—P. O. Iowa City	1935			887.39
751	University Park	1909		440	1,497.56
752	Urbana	1894		354	1,024.33
753	Urbandale—RFD Des Moines	1917		596	2,725.56
754	Ute	1891	1899	616	4,230.78
755	Vail	1875		622	4,747.87
756	Valeria	1914		57	161.37
757	Van Horne	1883		527	6,467.77
758	Van Meter	1868		400	928.07
759	Van Wert	1891		443	590.30
760	Varina	1889		184	483.46
761	Victor	1868		815	7,600.16
762	Vincent	1898		194	782.91
763	Vining	1913		162	251.90
764	Volga City	1896		417	1,941.93
765	Wadena	1895		308	748.05
766	Wahpeton—P. O. Milford	1933			990.40
767	Walcott	1894		398	2,404.39
768	Walker	1891		456	829.79
769	Wallingford	1913		225	360.45
770	Wall Lake	1880		850	4,652.25
771	Walnut	1871		937	4,722.05
772	Wapello	1856		1,502	9,769.73
773	Washta	1881		448	2,092.88
774	Waterville	1912		222	713.54
775	Waucoma	1883		425	2,450.43
776	Waukee	1878		472	2,153.07
777	Wayland	1851	1890	625	2,765.25
778	Webb	1901		240	499.34
779	Webster	1909		178	566.92
780	Weldon	1903		296	569.52
781	Wellman	1880		853	6,574.20
782	Wellsburg	1893		512	5,121.36
783	Welton	1908		80	265.33
784	Wesley	1892		463	2,228.87
785	West Bend	1884		645	2,968.79
786	West Branch	1875		652	6,047.96
787	West Burlington	1883		1,333	5,055.77
788	West Chester	1899		225	955.30
789	Westfield	1903		218	412.89
790	Westgate	1896		272	1,145.75
791	West Liberty	1867		1,634	7,539.25
792	West Mitchell—P. O. Mitchell	1868		105	74.34
793	Westphalia	1919		118	231.88
794	West Okoboji—P. O. Milford	1924	1929	112	1,058.08
795	West Point	1858	1861	536	4,175.69
796	West Side			341	2,409.97
797	What Cheer	1866	1894	1,310	8,633.70
798	Wheatland	1858		539	1,561.16
799	Whiting	1883		626	4,139.28
800	Whittemore	1891		620	3,549.17
801	Whitten	1882		199	388.52
802	Willey—P. O. Carroll Rt. 1	1912		99	
803	Williams	1883		500	5,495.35
804	Williamsburg	1884		1,219	12,537.59

—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
181.00					581.81	743
468.00				150.00	2,559.42	744
274.00					871.27	745
53.26	168.66			240.14	595.66	746
432.00		545.13	4,034.42		6,568.32	747
615.00	91.00	1,631.82			4,444.38	748
					553.50	749
					887.39	750
				121.32	1,618.88	751
454.24		601.93			2,080.50	752
638.60	18.09	4,000.20			7,382.45	753
1,000.67		1,977.11		1,158.36	8,366.92	754
608.00		1,230.86			6,586.73	755
103.00					264.37	756
614.25	589.00	714.00		1,688.00	10,073.02	757
274.00		77.50			1,279.57	758
547.45					1,137.75	759
555.15		525.68			1,564.29	760
1,368.00		2,061.76			11,029.72	761
437.00					1,219.91	762
781.20					1,033.10	763
584.11				256.52	2,782.56	764
440.70					1,188.75	765
663.92	310.21				1,964.53	766
676.71	1,022.96	896.49			5,000.55	767
815.00		887.51			2,532.30	768
418.00				1,000.00	1,778.45	769
812.09		16,596.08		7,274.04	29,334.46	770
1,148.59		15,122.97		298.34	21,291.95	771
1,168.91		3,240.87			14,179.51	772
551.78	21.59	1,305.54		1,937.42	5,909.21	773
489.50					1,203.04	774
754.00					3,204.43	775
550.00		502.24			3,205.31	776
491.05	211.58				3,467.88	777
337.00		7,554.19	727.09		9,117.62	778
50.00	24.50				641.42	779
61.00					630.52	780
1,170.00		2,913.40	12,702.65		23,360.25	781
1,624.44	71.25	2,375.76			9,192.81	782
464.79					730.12	783
672.87		1,739.83			4,641.57	784
1,367.37		25,724.63			30,060.19	785
638.23		3,747.57		1,647.29	12,081.05	786
491.29	791.85	4,081.01			10,419.92	787
251.00					1,206.30	788
219.50	25.32	3,088.95			3,746.66	789
647.30		248.63	1,500.00	3.98	3,545.66	790
1,520.36	524.06	46,364.95	6,657.52		62,606.14	791
29.01					103.35	792
150.00					381.88	793
300.00	261.54			100.00	1,719.62	794
16,340.56	.50	12,520.75		1.80	33,039.30	795
717.50	4,214.00	1,320.67	11,779.06		20,441.20	796
883.86		2,355.50			11,873.06	797
881.31	339.67	1,379.98			4,162.12	798
1,725.50	8.40	13,790.11			19,663.29	799
1,284.00		16,286.00	1,375.00		22,494.17	800
230.00	154.00				772.52	801
150.66					150.66	802
1,069.05	16.70	1,880.96		408.19	8,870.25	803
921.30	21.88	5,044.66		19,754.85	38,280.28	804

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1930 census	Total taxes
		First	Last		
805	Williamson	1922		814	1,063.24
806	Wilton Junction	1863		1,104	50.87
807	Winfield	1882		933	11,211.66
808	Winthrop	1881		496	1,844.97
809	Wiota	1883		225	664.08
810	Woden	1904		258	725.45
811	Woodbine	1877		1,348	12,515.94
812	Woodburn	1878		305	748.52
813	Woodward	1884		901	4,149.86
814	Woolstock	1895		317	416.62
815	Worthington	1893		333	828.40
816	Wyoming	1873		634	5,456.28
817	Yale	1901		300	1,123.29
818	Yetter	1904		125	428.67
819	Yorktown	1896		217	475.38
820	Zearing	1884		496	7,961.17
821	Zwingle	1900	1926	145	539.12

*No election held for several years and corporation has not been active.
†Corporation discontinued February 23, 1939.

—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
711.43					1,774.67	805
1,375.48	1,320.90	24,370.11	8,062.68	14,500.00	49,680.04	806
583.46		2,262.45			14,057.57	807
696.75	6.75	9,757.43			12,305.90	808
324.75					988.83	809
541.00					1,266.45	810
1,143.21	.25	3,904.90		700.00	18,264.30	811
250.00		146.75			1,145.27	812
1,554.70		1,924.46			7,629.02	813
378.46		3,356.50			4,151.58	814
581.57					1,409.97	815
1,185.50	69.00	904.32			7,615.10	816
714.00		970.98			2,808.27	817
303.00					731.67	818
442.21					917.59	819
826.00	1.20	1,582.75			10,371.12	820
410.00					949.12	821

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand Totals	$ 766,535.65	$ 460,270.21	$ 373,966.76
1	Ackley	27,210.93	1,914.38	875.82
2	Ackworth	89.01	80.95	----------
3	Adair	1,742.49	1,215.21	20.00
4	Adel	2,266.06	2,711.38	277.95
5	Afton	685.27	722.18	113.59
6	Agency	211.34	517.37	22.73
7	Ainsworth	716.76	02.75	15.00
8	Akron	1,240.21	1,935.82	7,413.90
9	Albert City	1,198.20	1,780.68	22.00
10	Albion	396.67	133.44	3.50
11	Alburnett	34.50	----------	----------
12	Alden	679.97	795.05	555.65
13	Alexander	303.23	120.00	----------
14	Allerton	522.65	1,176.07	47.00
15	Allison	635.00	376.75	46,469.05
16	Alta	1,264.26	3,518.38	323.03
17	La Vista	1,549.22	224.30	578.36
18	Alton	2,996.22	451.88	1,120.81
19	Altoona	546.46	414.64	3.00
20	Alvord	1,224.63	----------	25.00
21	Andover	166.65	8.57	----------
22	Andrew	341.75	638.92	----------
23	Anita	1,631.56	948.81	----------
24	Ankeny	400.79	558.77	91.75
25	Anthon	1,180.88	1,466.33	158.50
26	Aplington	523.95	661.85	281.38
27	Arcadia	269.50	702.00	----------
28	Archer	344.36	203.33	32.50
29	Aredale	138.20	99.55	----------
30	Arion	151.59	25.00	----------
31	Arispe	50.50	4.00	----------
32	Arlington	648.36	267.42	----------
33	Armstrong	2,290.69	164.00	----------
34	Arnolds Park	1,676.38	1,668.55	2,507.22
35	Arthur	1,370.56	24.15	245.75
36	Ashton	971.30	694.00	642.27
37	Ashbury—P. O. Dubuque, Ia.	85.00	----------	----------
38	Aspinwall	112.50	137.00	----------
39	Atalissa	143.27	70.25	----------
40	Athelstan	108.26	----------	----------
41	Atkins	1,575.64	524.91	----------
42	Auburn	1,150.67	1,138.51	----------
43	Aurelia	865.05	868.09	87.46
44	Aurora	365.49	196.03	16.50
45	Avoca	1,417.92	1,441.98	20.00
46	Ayrshire	375.52	577.00	----------
47	Badger	206.20	85.51	280.30
48	Bagley	794.80	541.99	44.00
49	Baldwin	255.44	356.27	----------
50	Balltown—RFD Waupeton	21.60	----------	----------
51	Bancroft	2,583.37	1,144.75	44.42
52	Bankston—RFD Epworth	100.00	----------	----------
53	Barnes City	234.21	135.04	----------
54	Barnum	162.74	136.38	----------
55	Bassett	129.85	23.82	----------
56	Batavia	419.93	703.73	97.80
57	Battle Creek	2,946.37	690.19	602.54
58	Baxter	1,229.24	1,027.24	21.59
59	Bayard	973.46	521.04	145.19
60	Beacon	104.66	----------	----------

—EXPENDITURES

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
$ 1,359,599.90	$ 3,586,087.16	$ 1,369,630.27	$ 421,495.43	$ 8,336,985.38	
3,006.26	25,925.46	12,684.91	5,841.28	77,459.04	1
160.57		75.00		405.53	2
6,484.43	5,302.49	3,970.08	146.41	18,881.11	3
6,120.78	16,552.96	8,532.55		36,461.68	4
4,986.53	8,424.73	3,392.50	3,630.99	21,955.79	5
452.76		60.00	2.99	1,267.19	6
670.41	1,651.76	255.00	6.00	3,377.68	7
10,453.03	22,931.14	1,116.26	15,500.00	60,590.36	8
1,956.72	3,942.08	1,719.50		10,619.18	9
408.60	126.29	95.40	39.78	1,198.68	10
959.56			136.89	1,130.95	11
1,758.76	2,831.22	1,341.25	200.25	8,162.15	12
354.66	2,463.31		5.00	3,245.60	13
1,749.81	2,596.40	1,802.50		7,894.43	14
2,556.56	2,433.13	1,130.00	600.60	54,201.09	15
1,563.89	31,667.65	11,144.09	2,861.22	52,342.52	16
194.40	5,872.92			8,419.29	17
2,649.86	4,718.03	2,023.75		13,960.55	18
1,744.23	1,744.66	1,733.12		6,186.11	19
567.73	548.92	300.75	54.60	2,721.63	20
91.02	7.96			274.20	21
469.16	13,471.82	385.00		15,306.65	22
2,088.13	119,282.26	5,557.75	50.00	129,558.51	23
1,707.90	2,013.52	616.96		5,389.69	24
2,701.80	9,376.25	2,228.96	1,500.00	18,612.72	25
1,983.75	9,749.91	785.12	61.69	14,027.65	26
3,908.57	201.60	587.50		5,668.57	27
418.39				998.58	28
483.68				721.43	29
362.16	339.60		50.00	928.35	30
207.16	3.00			264.66	31
1,056.47	1,640.47	1,720.87		5,333.59	32
1,936.42	3,810.46	1,577.50		9,779.07	33
3,802.79	4,179.71	2,200.00	828.50	16,863.15	34
688.68	1,078.37			3,407.51	35
4,460.80	1,506.96			8,275.33	36
90.60				175.60	37
235.90				485.40	38
519.36				732.88	39
60.26				168.52	40
835.47	599.42	348.92		3,884.36	41
318.07	6,120.20	1,843.12	40.75	10,611.32	42
1,706.67	3,474.53	1,241.50		8,243.30	43
464.73				1,042.75	44
3,085.61	6,086.53	2,909.00	238.03	15,199.07	45
252.55	254.85	2,387.00	14.57	3,861.49	46
364.50	790.04		6.46	1,833.01	47
1,247.14	850.25		37.50	3,515.68	48
383.29	283.25			1,278.25	49
				21.60	50
5,395.02	12,779.97	3,342.18	5,522.07	30,811.78	51
				100.00	52
569.85	59.24			998.34	53
761.19	184.67		6.00	1,250.98	54
529.23				682.90	55
1,292.04	273.00		110.00	2,896.50	56
2,137.38	2,378.53	2,316.63	25.00	11,096.64	57
3,246.45	1,625.46	1,090.00		8,239.98	58
710.29	1,934.14	1,258.00	150.00	5,692.12	59
420.16				524.82	60

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
61	Beaconsfield	163.53		
62	Beaman	240.07	32.55	
63	Beaver	351.61	35.38	
64	Bellevue	16,563.67	2,871.35	3,994.92
65	Belmond	3,158.84	2,484.07	795.69
66	Bennett	601.97	125.37	15.00
67	Benton	62.20		
68	Berkley—RFD Perry	213.62		
69	Bernard	154.81	30.00	
70	Bertram—P. O. Cedar Rapids	107.00		
71	Bevington	34.90		
72	Birmingham	79.56	160.36	4.25
73	Blairsburg	310.27	604.54	
74	Blairstown	546.52	2,108.25	182.22
75	Blakesburg	295.71	908.49	43.24
76	Blanchard	305.86	663.40	
77	Blencoe	264.36	135.75	20.00
78	Blockton	183.73	158.55	1.50
79	Blue Grass	254.49	195.30	
80	Bode	796.35	839.17	23.46
81	Bonaparte	359.22	60.00	52.64
82	Bondurant	983.76	136.82	25.00
83	Bouton	517.33	312.00	
84	Boxholm	319.16	311.50	7.00
85	Boyden	679.04	199.32	281.73
86	Braddyville	156.79	62.80	
87	Bradgate	492.28	161.92	25.00
88	Brandon	561.90	132.89	82.42
89	Brayton	1,083.44	237.40	14.00
90	Breda	2,314.38	520.00	7,773.70
91	Bridgewater	916.17	241.96	
92	Brighton	1,568.71	780.00	
93	Bristow	205.14	4.50	
94	Britt	916.67	2,451.97	1,422.12
95	Brooklyn	1,552.16	916.80	277.46
96	Brunsville	164.83	141.54	
97	Buckeye	743.79	63.18	10.00
98	Buck Grove	132.51		
99	Buffalo	456.59	564.57	6.40
100	Buffalo Center	1,502.61	233.30	208.84
101	Burt	427.99	1,887.78	74.77
102	Bussey	250.85	843.18	1,056.86
103	Calamus	576.44	290.42	49.24
104	Callender	302.00	745.29	36.48
105	Calmar	1,263.18	1,006.09	872.06
106	Calumet	492.35	82.02	
107	Camanche	1,089.12	158.20	518.20
108	Cambridge	687.20	230.49	12.00
109	Cantril	210.54	80.39	12.00
110	Carbon	221.44	36.00	
111	Carlisle	542.97	828.38	
112	Carpenter	79.70	60.00	
113	Carson	743.75	679.41	
114	Carter Lake—P. O. Omaha, Neb.	3,646.00	1,254.74	285.31
115	Cascade	3,770.14	1,584.33	260.41
116	Casey	540.99	83.40	
117	Castalia	146.33	132.39	14.25
118	Castana	1,561.15	77.13	
119	Castle Hill—RFD Waterloo	301.84	88.33	
120	Center Junction	345.84		10.00
121	Center Point	650.80	430.91	
122	Centralia—R. R. 2, Peosta, Ia.	12.48		

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
166.44				329.97	61
293.04	10.00	638.18	17.04	1,230.88	62
380.46		530.00		1,297.45	63
55,836.34	32,514.31	534.28	10,598.87	122,913.74	64
3,792.77	5,217.56	920.50	766.12	17,135.55	65
1,824.48	2,052.37			4,619.19	66
54.51	69.96		33.21	219.88	67
169.17		20.00		402.79	68
1,149.94				1,334.75	69
262.28				369.28	70
25.68				60.58	71
985.24	837.88	735.00	350.00	3,152.29	72
683.71	992.70	210.00	25.75	2,826.97	73
1,066.53	1,285.07	1,825.00	20.75	7,034.34	74
743.15	326.36			2,316.95	75
642.55	457.16	23.31		2,092.28	76
600.60	225.00			1,245.71	77
795.27	437.73	675.00		2,251.78	78
965.02		155.00		1,569.81	79
1,526.52	1,888.77	561.07	6,834.49	12,469.83	80
720.74	1,170.11	122.66	72.30	2,557.67	81
408.52	4,810.37			6,364.47	82
320.29				1,149.62	83
470.86	1,686.74		22.50	2,817.76	84
585.16	2,374.09	1,751.25	92.50	5,963.09	85
669.33	165.00			1,053.92	86
318.60		2,244.00	273.31	3,515.11	87
203.75	4,048.46	2,162.50		7,191.92	88
394.71		70.00		1,799.55	89
430.97	7,890.03		3,726.48	22,655.56	90
501.51	51.00			1,710.64	91
2,363.31	1,978.23	6,135.00		12,825.25	92
281.45	600.59	1,466.13		2,557.81	93
3,526.23	4,459.06	16,158.05	4,875.98	33,810.08	94
16,227.51	3,114.12	28,143.86	15,270.03	65,501.94	95
679.42		100.00	164.31	1,250.10	96
595.75				1,412.72	97
184.67	1,985.16			2,302.34	98
1,040.52	7,075.49			9,143.57	99
16,524.63	1,120.94		1,007.53	20,597.85	100
897.96	12,190.24	1,385.00	2,453.48	19,317.22	101
519.16	474.31	912.50	46.86	4,103.72	102
516.03	1,217.49	1,185.00	207.89	4,042.51	103
70.73	20,643.61	475.31	447.30	22,720.72	104
2,841.95	2,625.28	6,961.25		15,549.81	105
1,280.20	129.24			1,983.81	106
1,537.85	89.43		500.00	3,892.80	107
769.22	1,919.75	3,987.74		7,606.40	108
1,360.22				1,663.15	109
392.28	18.32		3.98	672.02	110
2,112.65	6,805.53	1,480.00	1,995.80	13,765.33	111
113.08	3,541.58	589.08		4,383.44	112
1,336.47	2,692.97	6,974.53		12,427.13	113
6,610.28	240.00	516.62		12,552.95	114
1,582.11	2,539.89	5,067.50		14,804.38	115
1,634.09	2,184.28		33.47	4,476.23	116
514.22	22.44		159.53	989.16	117
494.37	5,456.98	752.85	220.50	8,562.98	118
346.22				736.39	119
596.93	2,916.37	90.00		3,959.14	120
1,134.24	2,234.97	731.78	9.00	5,191.70	121
34.00			148.02	194.50	122

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
123	Central City	843.33	1,027.69	
124	Charlotte	543.05	523.75	10.90
125	Charter Oak	847.41	1,065.26	179.59
126	Chatsworth	210.56	61.96	5.00
127	Chelsea	450.68	1,118.85	19.80
128	Chester	172.70	247.80	
129	Chillicothe	49.46		
130	Churdan	778.52	1,236.60	145.86
131	Cincinnati	220.67	656.77	
132	Clare	182.74		
133	Clarence	729.82	479.60	
134	Clarksville	1,029.63	2,433.34	536.46
135	Clayton	225.21	18.05	
136	Clearfield	416.22	449.55	1.88
137	Cleghorn	330.90	197.84	
138	Clemmons	350.83	253.23	
139	Clermont	432.27	415.49	
140	Clio	79.70		
141	Clover Hills—P. O. W. Des Moines	32.70	54.00	7.50
142	Clutier	404.28	292.62	
143	Coburg	326.48		
144	Coggon	1,407.33	109.66	29,830.82
145	Coin	1,204.31	146.38	9.00
146	Colesburg	187.81	158.16	
147	College Springs	175.66	57.81	
148	Collins	10,310.35	367.17	25.00
149	Colo	884.89	2,246.94	
150	Columbus City	136.00	27.00	
151	Columbus Junction	765.35	794.16	58.85
152	Colwell	675.17	290.00	
153	Conesville	221.56	48.50	
154	Conrad	866.49	958.15	1,286.65
155	Conway	151.12	116.53	
156	Coon Rapids	3,578.64	3,320.00	903.37
157	Coppock	56.70		
158	Coralville—P. O. Iowa City	734.10	828.52	218.40
159	Correctionville	1,031.34	875.04	491.22
160	Corwith	1,296.48	139.23	142.81
161	Corydon	1,942.83	2,047.48	1,567.15
162	Cotter	15.00		
163	Coulter	1,180.72	55.00	
164	Craig	364.48	443.06	
165	Crawfordsville	303.00	5.00	9.25
166	Cromwell	253.48		
167	Crystal Lake	208.07	394.29	
168	Cumberland	304.60	1,325.00	35.00
169	Cumming	213.78	56.00	
170	Curlew	353.43	121.03	10.00
171	Cushing	359.64	374.82	200.95
172	Cylinder	221.90	175.71	
173	Dakota City	852.84	659.40	
174	Dallas	515.41	466.70	1.00
175	Dallas Center	3,036.67	558.69	10,955.49
176	Dana	311.44	77.43	
177	Danbury	238.97	1,178.20	55.00
178	Danville	187.45	25.76	
179	Davis City	330.56	26.05	
180	Dawson	129.50	60.00	
181	Dayton	1,990.25	901.56	856.34
182	Decatur City	120.27	44.70	4.50
183	Dedham	577.58	408.55	
184	Deep River	591.34	471.70	

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
5,372.67	2,758.53			10,002.22	123
1,007.00	1,094.78	547.52	1,518.37	5,244.47	124
927.76	2,028.15	8,538.78	3,199.70	16,787.05	125
243.38				520.90	126
1,277.88	754.60		15.00	3,636.81	127
677.18	230.97		20.00	1,348.65	128
121.40		85.00		255.86	129
1,829.46	2,178.50	1,220.84		7,389.78	130
377.02	417.19			1,671.65	131
601.95				784.69	132
2,724.32	3,414.76	1,066.00		8,414.50	133
3,010.98	4,582.10	3,064.25	34.00	14,690.76	134
52.39	829.47			1,125.12	135
1,367.55	295.15	525.00		3,055.35	136
605.30	1,136.71	860.00	25.75	3,156.50	137
751.37				1,355.43	138
2,081.01	898.65	4,625.00	134.00	8,586.42	139
515.92				595.62	140
734.32				828.52	141
1,657.19	1,343.14			3,697.23	142
445.16	20.87			792.51	143
273.98	10,436.46	19.80	24.12	42,102.17	144
662.11	841.34	1,270.00	325.52	4,458.66	145
1,046.82	6,560.93	280.08		8,233.80	146
1,264.82	397.59	345.00		2,240.88	147
636.89	2,948.62	271.51	32.92	14,592.46	148
2,212.84	2,070.99	1,221.74	5.00	8,642.40	149
58.78	408.00			629.78	150
4,421.63	2,436.37	2,226.36	1,419.84	12,122.56	151
165.14		515.00	25.86	1,671.17	152
511.45				781.51	153
2,512.19	1,088.85	84.00	32.00	6,828.24	154
407.65		615.49	6.25	1,297.04	155
1,534.70	33,985.11	9,212.50		50,534.32	156
11.00				67.70	157
2,759.42	109.64			4,650.08	158
1,969.12	4,201.82	2,650.00	149.25	11,367.79	159
487.82	10,167.00	2,637.50	12.50	14,883.34	160
5,454.21	7,073.74	17,400.79	1,021.39	36,507.59	161
183.50	28.58			227.08	162
333.92	1,421.84	1,843.28		4,834.76	163
1,131.87	55.59	605.00	25.00	2,625.00	164
1,054.34	1,575.65	289.03	.50	3,236.77	165
347.48	6.00			606.96	166
665.73			25.00	1,293.09	167
639.88	1,988.75			4,292.63	168
244.95				514.73	169
523.54		217.50		1,225.50	170
497.67	1,022.82	530.00		2,985.90	171
122.40		2,000.00	84.76	2,604.77	172
1,040.12	1,307.69	572.92		4,432.97	173
569.83				1,552.94	174
1,721.13	2,069.81	3,581.78	2,108.54	24,032.11	175
69.55	97.84			556.26	176
1,557.34	4,835.27	5,840.30	71.50	13,776.58	177
1,302.54	3,828.59	5.00		5,349.34	178
377.31	617.56	868.55	23.40	2,243.43	179
488.79	14,067.24	153.86	1,645.12	16,544.51	180
1,343.66	64,006.23	4,075.00	35.00	73,208.04	181
459.12	13.68			642.27	182
1,233.81	826.20	1,144.15	22.50	4,212.79	183
3,210.56	713.10	1,177.16		6,163.86	184

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
185	Defiance	285.14	517.88	45.74
186	Delaware	122.89	25.00	----------
187	Delhi	327.46	642.98	----------
188	Delmar	630.06	210.00	25.00
189	Deloit	206.32	238.18	----------
190	Delphos	26.71	----------	----------
191	Delta	524.52	720.60	126.20
192	Denver	1,729.79	314.15	411.91
193	Derby	151.46	45.68	9.60
194	De Soto	485.16	25.00	----------
195	Dexter	650.91	1,025.58	63.26
196	Diagonal	891.16	241.50	----------
197	Dickens	237.01	83.25	----------
198	Dike	1,645.26	147.25	154.10
199	Dixon	328.07	69.90	3.00
200	Dolliver	417.34	----------	----------
201	Donahue	408.34	67.20	105.47
202	Donnan	218.16	----------	----------
203	Donnellson	575.12	1,702.38	34.17
204	Doon	592.57	504.01	175.98
205	Dougherty	343.56	129.91	4.00
206	Dow City	531.93	566.84	246.46
207	Dows	1,020.12	574.92	681.50
208	Drakesville	199.99	19.70	1.50
209	Dumont	1,250.18	6.00	549.05
210	Duncombe	889.15	210.49	----------
211	Dundee	214.85	204.50	----------
212	Dunkerton	223.24	550.00	2,106.31
213	Dunlap	662.75	1,401.90	307.76
214	Durant	2,021.59	1,243.00	153.49
215	Durango	222.77	----------	----------
216	Dysart	2,458.22	2,114.51	450.02
217	Earlham	1,192.35	1,793.55	116.06
218	Earling	329.68	305.00	----------
219	Earlville	1,057.87	470.58	----------
220	Early	6,055.79	1,292.43	213.60
221	Eddyville	1,260.17	734.40	31.00
222	Edgewood	374.82	402.90	----------
223	Elberon	238.52	1,340.52	26.00
224	Eldridge	289.33	247.04	38.76
225	Elgin	1,083.85	----------	----------
226	Elkader	4,000.94	1,332.00	963.47
227	Elkhart	199.09	48.33	----------
228	Elk Horn	930.29	253.08	113.00
229	Elkport	55.00	----------	----------
230	Elliott	1,588.10	1,061.23	23.00
231	Ellston	456.00	18.56	----------
232	Ellsworth	201.08	302.80	----------
233	Elma	531.65	1,367.08	118.34
234	Ely	145.13	61.45	----------
235	Emerson	1,552.76	191.89	10.00
236	Epworth	780.34	129.84	----------
237	Essex	789.98	974.55	88.22
238	Everly	902.46	525.98	813.85
239	Exira	1,272.18	1,730.22	126.00
240	Exline	241.76	183.44	----------
241	Fairbank	361.94	510.10	----------
242	Fairfax	214.61	156.61	10.50
243	Farley	2,416.73	509.00	27.94
244	Farmersburg	1,311.37	678.86	----------
245	Farmington	1,018.48	1,663.22	338.00
246	Farnhamville	622.82	340.00	40.00

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
160.04	1,059.41			2,068.21	185
392.75				540.64	186
457.54	171.20		125.50	1,724.68	187
823.29	5,271.71	2,962.01		9,922.07	188
880.21	649.56	1,500.00	15.91	3,490.18	189
82.09				108.80	190
594.89	632.23		146.14	2,744.58	191
489.02	8,665.16			11,610.63	192
1,030.16	16.00			1,252.90	193
233.26	79.13			822.55	194
1,549.14	4,907.09	4,687.01	129.65	13,012.64	195
698.85	1,440.33	2,767.36	45.00	6,084.20	196
482.79				803.05	197
935.80	8,361.52		922.80	12,169.73	198
462.24	651.34	428.00		1,942.55	199
111.35	1,092.64			1,621.33	200
198.88		588.06		1,367.95	201
107.56				325.72	202
1,790.48	494.48	1,875.00		6,471.63	203
844.03	1,228.71	1,787.50	17.40	5,150.20	204
331.19	156.60		6.60	971.86	205
8,251.80	1,571.91	148.00	143.37	6,460.31	206
1,981.82	2,214.03	2,187.74		8,660.13	207
111.89	38.93		509.07	881.08	208
2,096.34	2,108.03	1,367.50	1,978.41	9,355.51	209
497.81	1,485.92	966.00		4,049.37	210
1,206.34				1,625.69	211
550.66	3,770.51		2,000.00	9,200.72	212
3,396.19	5,531.94	5,631.35	962.61	17,894.50	213
4,600.77	2,901.02	4,279.75	3,923.06	19,122.68	214
48.58	40.00			311.35	215
3,669.43	17,562.09	2,905.25	7,783.81	36,943.33	216
919.28	2,962.31	5,841.53		12,825.08	217
917.12	1,090.94	1,922.08		4,564.82	218
945.71	9,614.24			12,088.40	219
1,445.35	2,695.53			11,702.70	220
1,354.88	1,469.47		793.27	5,643.14	221
1,818.98	3,820.85	1,141.25	2,147.20	9,706.00	222
637.27	205.45	525.00	1,591.90	4,564.66	223
698.35	5,369.30	397.50	6.00	7,046.28	224
2,936.47	1,218.80	1,940.00		7,179.12	225
8,914.20	9,162.25	2,561.25		27,534.11	226
975.62	1,855.34			3,078.38	227
1,517.67		618.00		3,432.04	228
377.99				432.99	229
527.53	1,257.30	1,015.00		5,472.16	230
392.58				867.14	231
489.68	4,582.66	2,273.75		7,849.97	232
2,211.03	2,203.02	1,026.31	14.87	7,472.30	233
601.13				807.71	234
1,458.51	589.47	4,213.75	853.38	8,869.76	235
1,331.73	742.55	1,042.78		4,027.24	236
1,898.20	1,526.01	1,711.48		6,988.44	237
7,278.91	887.88	1,725.00	45.00	12,179.08	238
2,451.93	5,144.60	3,226.00	100.00	14,050.93	239
893.63	268.29			1,587.12	240
1,160.22	5,452.67		1,353.68	8,838.61	241
716.09				1,097.81	242
1,432.40	835.36	345.00	1,077.75	6,644.18	243
1,629.65	116.48	388.36		4,124.72	244
1,416.99	1,618.36		99.21	6,154.26	245
864.80	8,517.50	3,707.50		14,092.62	246

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
247	Farragut	512.80	630.34	1.50
248	Fayette	943.30	1,162.70	767.28
249	Fenton	475.20	282.92	12.30
250	Ferguson	96.17	28.28	
251	Fertile	75.00	81.00	
252	Floris	5.00		
253	Floyd	358.60	493.33	100.53
254	Fonda	751.48	1,326.72	164.58
255	Fontanelle	704.92	636.84	
256	Fort Atkinson	191.00	268.22	
257	Fostoria	150.29	224.02	
258	Franklin—Rt. 2, West Point, Ia.			
259	Fraser	171.33	2.00	7.50
260	Fredericksburg	480.50	73.03	10.75
261	Frederika	175.99	60.00	
262	Fredonia—P. O. Columbus Jct.	88.50		
263	Fremont	1,027.92	1,579.15	
264	Galt	308.58	146.53	10.00
265	Galva	2,283.87		29.40
266	Garber	142.53	80.56	
267	Garden Grove	343.18	795.77	5.00
268	Garnavillo	692.35	1,038.96	17.00
269	Garner	2,421.54	1,421.37	312.06
270	Garrison	446.71	956.70	3.00
271	Garwin	250.35	171.70	252.83
272	Geneva	173.71	94.86	
273	George	980.30	1,792.86	222.12
274	Gilbert	185.06	74.50	1.00
275	Gilbertville	576.15	14.08	
276	Gilman	577.20	415.70	5.00
277	Gilmore City	1,639.53	1,053.75	146.63
278	Gladbrook	908.04	1,002.68	116.90
279	Glidden	1,809.99	1,032.09	470.71
280	Goldfield	600.77	829.36	72.00
281	Goodell	172.07	261.60	20.00
282	Gooselake	193.18	209.08	79.00
283	Gowrie	6,436.85	1,161.89	
284	Graettinger	804.06	1,459.85	1,074.03
285	Graf	157.89	11.38	
286	Grafton	1,197.22	177.68	
287	Grand Junction	776.86	1,099.99	9,615.05
288	Grand Mound	697.95	556.66	629.87
289	Grand River	745.46	622.54	9.00
290	Grandview	217.96	88.10	837.10
291	Granger	621.51	653.21	
292	Grant	229.43		
293	Granville	1,652.64	24.97	157.05
294	Gravity	973.95	522.46	
295	Gray	130.78		
296	Greeley	505.68	117.34	
297	Greene	810.26	2,342.49	738.22
298	Greenfield	3,105.73	4,455.20	1,284.15
299	Green Island	153.48	128.70	
300	Greenville	139.20	44.59	
301	Grimes	2,971.34	214.28	
302	Griswold	2,088.65	4,838.29	131.12
303	Grundy Center	1,452.11	4,433.04	568.98
304	Gruver	197.61		
305	Guernsey	403.88	4.34	
306	Guthrie Center	2,321.92	970.73	551.74
307	Guttenberg	4,693.65	1,298.78	333.23
308	Halbur	3,388.28	375.00	

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
847.24	1,188.86	22,485.07	107.92	25,773.73	247
4,052.64	2,027.18	9.00	4,193.69	13,155.79	248
1,733.59	1,108.79	1,989.39		5,602.19	249
242.75		286.38		653.58	250
353.80		75.00	281.23	866.03	251
464.72				469.72	252
742.73		612.50		2,307.69	253
862.21	22,314.04	5,135.00	3,025.00	33,579.03	254
4,077.41	10,018.38			15,437.55	255
1,242.45	120.04	40.00	269.04	2,130.75	256
50.00	25.72	5,731.82	26.37	6,208.22	257
96.22				96.22	258
250.82				431.65	259
2,592.90	9,572.11		2,000.00	14,729.29	260
659.28		30.00		925.27	261
138.31				226.81	262
1,052.52	24,363.53	1,653.92		29,677.04	263
505.75				970.86	264
4,943.85	3,794.66	1,247.02		12,298.80	265
1,099.54	95.85			1,418.48	266
253.49	763.48		3.82	2,164.74	267
1,873.09	796.28	1,585.00	20.11	6,022.70	268
2,727.06	8,180.21	8,187.26		23,249.50	269
2,090.91	312.69	1,765.00		5,575.01	270
855.07	1,337.95	782.50	71.50	3,721.90	271
430.40	30.00			728.97	272
2,718.69	2,359.92	1,335.00	499.90	9,908.79	273
442.05	713.94			1,416.55	274
448.70				1,038.93	275
2,608.02	2,838.03		345.97	6,789.92	276
1,018.48	1,769.12	3,470.91		9,098.42	277
3,781.77	2,361.09	3,330.60	20.75	11,521.83	278
2,117.81	24,989.87	12,354.02	2,435.89	45,210.38	279
1,252.02	2,240.25	1,866.15		6,860.55	280
449.59	134.13			1,037.39	281
162.63	399.80	643.67		1,687.36	282
1,854.51	20,748.78	9,722.50		39,924.53	283
7,553.99	1,343.31	2,196.34		14,431.58	284
1.00				170.27	285
275.11	4,534.66	710.00	750.00	7,644.67	286
2,258.58	3,477.09	10,718.39	49.73	27,995.69	287
1,115.83	1,929.99			4,930.30	288
418.25			37.50	1,832.75	289
102.20				1,245.36	290
175.35	7,892.90	2,540.00		11,882.97	291
870.33	52.81			1,152.57	292
746.95	2,841.94	901.25	16.75	6,341.55	293
686.83	261.93			2,445.17	294
467.27	544.78	755.00		1,897.83	295
1,257.76	99.53			1,980.31	296
3,265.10	14,307.29	2,750.00	2,139.25	26,352.61	297
6,945.33	102,704.28	44,353.65	3,585.53	166,433.87	298
276.66				558.84	299
245.66	7.00			436.45	300
587.31	6,705.82	905.00	89.84	11,473.59	301
2,821.51	3,821.96		1,500.00	15,201.53	302
6,328.87	10,423.39	1,200.00	610.17	25,016.56	303
105.86	140.52			443.09	304
551.31				959.53	305
8,897.89	7,409.89	6,938.50	800.00	27,890.67	306
4,276.20	115,918.15	13,394.21	21.00	139,935.22	307
284.04	343.82			4,391.14	308

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
309	Hamilton	101.67	1.15	
310	Hancock	237.20	25.50	10.00
311	Hanlontown	239.32	88.46	
312	Hansell	114.00	116.50	
313	Harcourt	193.97	517.08	12.00
314	Hardy	260.38	58.88	12.50
315	Harper	196.97	52.44	
316	Harpers Ferry	415.46	6.50	
317	Harris	298.82	463.18	1,102.08
318	Hartford	117.51		
319	Hartley	1,497.28	2,384.86	57.00
320	Hartwick	35.56	16.00	
321	Harvey	172.48	184.63	
322	Hastings	572.10	78.81	
323	Havelock	434.52	313.02	21.30
324	Hawkeye	291.08	772.50	25.00
325	Hayesville	230.11	171.05	
326	Hazelton	348.56	169.24	164.88
327	Hedrick	3,200.90	7.99	
328	Henderson	106.39	189.57	
329	Hepburn	12.20		
330	Hills	101.00	95.92	10.00
331	Hillsboro	463.40		
332	Hinton	975.49		
333	Holland	202.00		
334	Holstein	3,264.78	1,887.81	261.41
335	Holy Cross—P. O. N. Buena Vista	200.00	20.00	
336	*Hopeville—P. O. Murray			
337	Hopkinton	330.79	1,715.04	
338	Hornick	241.99	387.90	
339	Hospers	383.17	700.16	208.21
340	Hubbard	652.99	1,453.37	99.74
341	Hudson	793.49	687.22	61.44
342	Hull	1,157.22	2,859.40	585.18
343	Humeston	903.12	427.85	80.46
344	Hurstville	170.00	134.78	15.00
345	Huxley	559.97	80.75	1.40
346	Imogene	309.69	16.00	
347	Inwood	647.54	764.47	185.80
348	Ionia	199.34	49.00	
349	Ireton	2,259.75	2,278.22	
350	Irwin	2,216.89	136.89	
351	Jackson Junction	120.80		
352	Jamaica	366.41	253.30	
353	Janesville	243.14	136.67	
354	Jesup	476.90	694.96	426.17
355	Jewell Jct.—P. O. Jewell	1,276.66	988.60	395.10
356	Joice	191.83	162.04	3.00
357	Jolley	223.91	298.00	
358	Kalona	1,029.28	907.76	35.00
359	Kamrar	104.25	183.00	
360	Kanawha	1,371.75	1,406.08	151.96
361	Kellerton	1,184.12	384.00	8.00
362	Kelley	761.33		27.00
363	Kellogg	667.57	995.39	
364	Kensett	1,837.29	327.70	25.00
365	Kent	57.90		
366	Keosauqua	1,238.32	341.52	12.00
367	Keota	1,109.29	669.52	385.01
368	Keswick	127.48		
369	Keystone	708.62	1,211.66	275.73
370	Kimballton	1,867.72	144.23	

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
96.43	142.55			341.80	309
1,636.16				1,908.86	310
426.44	89.45	723.12		1,566.79	311
349.85				580.35	312
1,264.34	23,198.34	357.00		25,542.73	313
22.25	291.85			645.86	314
1,144.63				1,394.04	315
673.03	2,088.74	521.25	212.00	3,916.98	316
333.22	1,548.59	1,275.63	397.22	5,418.74	317
505.05		57.50	23.75	703.81	318
3,738.20	33,109.51	10,578.25	315.00	51,680.14	319
299.07				350.63	320
385.07	25.90			768.08	321
719.42	101.29	461.00		1,932.62	322
656.72	1,758.99	657.50		3,842.05	323
1,552.28	6,809.89	4,737.00	4.38	14,192.13	324
272.56	52.77		12.50	738.99	325
783.71	86.89			1,553.28	326
1,077.85	1,458.33	1,156.05		6,901.12	327
445.51	47.73	855.00	15.83	1,660.03	328
231.47				243.67	329
804.42				1,011.34	330
585.82	6.80			1,056.02	331
362.12	3,171.28		602.79	5,111.68	332
575.37			62.64	840.01	333
2,981.63	28,268.96	5,140.78		41,805.37	334
338.74	429.41			988.15	335
					336
636.69	12,260.11	2,649.05	3,845.02	21,436.70	337
477.53	2,824.07	1,408.75	64.57	5,404.81	338
1,571.28	1,432.91	4,022.50	6.00	8,324.23	339
1,253.70	6,869.44	2,405.13		12,734.37	340
469.82	10,587.53	6,330.00	8,000.00	26,929.50	341
903.24	13,948.02	1,811.52	12.34	21,276.92	342
1,419.54	11,937.92	8,949.52	1,603.18	25,321.59	343
151.84				471.62	344
383.03	850.93	1,890.04		3,766.12	345
1,009.89	2,770.83		600.00	4,706.41	346
5,163.67	2,445.80	2,807.30	2.50	12,017.08	347
575.89	7.08			831.31	348
2,860.82	7,836.37	2,621.81	1,367.29	19,224.26	349
	1,103.89	550.00	800.00	4,807.67	350
1,092.14				1,212.94	351
536.73	2,668.23	2,637.50		6,462.17	352
763.70	732.31	1,322.50		3,198.32	353
2,384.25	1,535.96			5,518.24	354
1,506.11	1,563.30	5,745.00	1,072.22	12,546.99	355
620.13	112.00	717.52		1,806.52	356
362.47	13.80			898.18	357
4,602.96	1,150.43	2,185.42	91.49	10,002.34	358
400.05	535.06			1,222.26	359
12,442.50	2,555.39	25.00	677.67	18,630.35	360
503.99	109.65	2,940.00		5,129.76	361
156.11	5,183.74	22.48		6,150.66	362
1,605.33	6,559.63			9,827.92	363
382.20	1,703.00		875.00	5,150.19	364
280.01		613.42		951.33	365
1,114.63	1,658.26			4,364.73	366
3,506.49	5,440.62	9,910.37	221.70	21,243.00	367
953.51	3.50			1,084.49	368
1,126.53	453.14	2,663.50		6,439.18	369
324.78	6,682.68	2,441.84	2.82	10,964.07	370

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
371	Kingsley	965.43	2,333.82	1,283.00
372	Kinross	55.00		
373	Kirkman	127.51	4.60	
374	Kirkville	222.45		
375	Kiron	413.45	63.00	15.00
376	Klemme	466.92	190.40	11.75
377	Knierim	283.32	196.30	
378	Lacona	389.35	402.93	1.84
379	Ladora	378.24	152.31	
380	Lakota	3,119.91	519.25	40.47
381	Lake Mills	2,920.82	2,337.74	16,779.99
382	Lake Park	1,045.83	1,119.85	690.88
383	Lake View	3,662.13	5,180.44	608.57
384	Lamoni	1,636.85	1,109.75	419.11
385	Lamont	388.92	707.86	
386	Lamotte	492.41	348.06	
387	Lanesboro	192.12	276.37	15.00
388	Lansing	11,432.67	2,582.77	1,224.33
389	La Porte City	1,478.31	2,648.39	40,191.42
390	Larchwood	1,563.31	212.95	
391	Larrabee	289.31	311.15	
392	Latimer	381.91	230.00	
393	Laurel	159.13	123.16	
394	Laurens	2,235.91	1,469.39	2,476.31
395	Lawler	868.97	988.55	
396	Lawton	294.95	94.74	38.00
397	Le Claire	958.04	431.85	
398	Ledyard	1,777.51	935.59	8.54
399	Le Grand	201.21	6.00	
400	Lehigh	1,057.33	723.91	3.00
401	Leighton	136.35	51.75	
402	Leland	292.08	202.76	
403	Lenox	2,425.03	2,872.50	43.60
404	Le Roy	103.56	6.66	12.00
405	Lester	317.77	551.39	20.00
406	Letts	151.26	594.32	
407	Lewis	435.96	143.39	26.30
408	Libertyville	92.73	170.14	
409	Lidderdale	2,491.69	1,267.15	
410	Lime Springs	447.77	840.00	87.53
411	Lincoln	342.80	18.00	
412	Linden	1,132.92	258.50	
413	Lineville	214.43	497.02	263.55
414	Linn Grove	1,166.14	226.00	
415	Lisbon	769.92	1,012.50	370.51
416	Liscomb	174.00	307.25	
417	Littleport	160.42	1,149.13	
418	Little Rock	14,827.84	159.18	893.14
419	Little Sioux	149.98	23.00	
420	Livermore	763.32	65.68	158.88
421	Lockridge	300.24	41.35	
422	Logan	1,370.64	915.80	236.86
423	Lohrville	3,058.51	404.64	335.84
424	Lone Rock	261.45		
425	Lone Tree	663.80	717.21	
426	Long Grove	256.59	126.96	
427	Lorimor	437.24	703.04	25.00
428	Lost Nation	1,704.41	692.49	254.42
429	Lovilia	1,903.34	177.35	
430	Lowden	511.30	885.48	94.70
431	Low Moor	191.03	11.05	
432	Luana	180.25	131.42	

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
1,982.14	4,773.45	1,687.50		13,025.34	371
538.40		224.53		817.93	372
122.40	338.05	806.50		1,399.06	373
176.85		411.29		810.59	374
590.85	434.39			1,516.69	375
1,571.11	1,910.22	3,618.00		7,768.40	376
791.90				1,271.52	377
1,517.85			129.89	2,441.36	378
574.16	523.00	1,055.00	5.00	2,687.71	379
1,358.33	710.14	900.00		6,648.10	380
4,835.28	29,264.64	18,368.75	1,584.09	76,091.31	381
18,212.38	5,226.24	1,987.50	28.71	28,311.39	382
8,524.75	28,866.95	1,600.00	8,945.79	57,388.63	383
2,444.08	79,306.38	3,836.25	2,013.15	90,765.57	384
955.31	760.72			2,812.81	385
371.00	534.84			1,746.31	386
703.79				1,187.28	387
2,718.02	5,763.88	4,951.97	5,270.94	33,944.58	388
3,068.68	62,840.31	10,861.88	3,862.55	124,951.54	389
626.97	8,066.68	860.50	772.50	12,102.91	390
734.24	1,842.22	498.75	93.63	3,769.30	391
551.31	1,707.86			2,871.08	392
605.60				887.89	393
4,129.73	10,044.73	1,025.00	11.45	21,392.52	394
1,666.60	4,367.78			7,891.90	395
352.07	755.32	450.00		1,985.08	396
2,196.31	195.93	555.00		4,337.13	397
198.05	1,809.68	150.00		4,879.37	398
444.93		105.59		757.73	399
620.90	10,041.16	2,345.00		14,791.30	400
283.08				471.18	401
413.96	105.60		1,071.26	2,085.66	402
2,416.09	25,886.60	6,648.75	1,280.86	41,573.43	403
221.48				343.70	404
1,106.44	729.54		863.73	3,588.87	405
636.91		158.50		1,540.99	406
1,057.91	2,099.80	2,450.00	97.90	6,311.26	407
766.38				1,029.25	408
449.71	462.89		538.32	5,209.76	409
1,220.53	2,201.45	1,109.88		5,907.16	410
1,022.09	486.34	2,635.00		5,504.23	411
477.52	18,089.12	325.50	12.47	20,296.03	412
581.91	281.18			1,838.09	413
252.58	1,027.85	1,216.11		3,888.68	414
3,236.32	4,393.37	3,578.13	1,507.38	14,868.13	415
944.07	250.46			1,675.78	416
234.13			20.50	1,564.18	417
6,541.44	802.52	280.56	1.00	23,505.68	418
378.62	2,728.63	726.18		4,006.41	419
489.77	10,233.44	525.00	92.01	12,328.10	420
565.20	134.00			1,040.79	421
3,204.19	7,795.03	7,570.25		21,092.77	422
1,548.04	3,063.40	12,821.80	6,098.14	27,330.37	423
177.45	613.20	1,120.00		2,172.10	424
1,494.96	3,309.36		209.07	6,484.40	425
501.90	1,417.25			2,302.70	426
881.13	143.65	250.00	3.00	2,443.06	427
980.93	717.25	1,240.00		5,589.50	428
2,363.69	2.15		537.67	4,984.20	429
2,338.42	1,123.97	1,371.32		6,324.29	430
1,001.30	655.65	1,255.00	111.44	3,225.47	431
584.13		410.00	12.00	1,317.80	432

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
433	Lucas	163.78	371.57	1.25
434	Luther	251.31	----------	----------
435	Lu Verne	766.31	694.17	3.92
436	Luxemburg—P. O. New Vienna	170.18	12.00	----------
437	Luzerne	255.00	120.00	----------
438	Lynnville	304.73	349.56	16.00
439	Lytton	384.73	310.51	17.00
440	Macedonia	424.60	374.64	27.60
441	Macksburg	273.42	83.05	4.00
442	Magnolia	48.85	101.55	30.00
443	Malcom	1,545.54	892.65	----------
444	Mallard	9,660.33	257.00	----------
445	Maloy	18.40	----------	----------
446	Malvern	1,098.15	805.15	----------
447	Manilla	1,090.06	1,098.67	64.84
448	Manly	2,266.94	1,760.26	50,824.08
449	Manning	2,574.99	4,299.35	2,475.81
450	Manson	1,632.08	2,322.10	543.53
451	Mapleton	1,529.90	1,580.87	304.10
452	Marathor	1,040.17	767.70	----------
453	Marble Rock	864.52	428.23	----------
454	Marcus	4,188.23	1,989.76	275.20
455	Marne	470.18	154.38	----------
456	Marquette	468.55	303.10	36.72
457	Martelle	596.68	226.88	98.32
458	Martinsburg	693.02	----------	----------
459	Martensdale	89.00	62.23	----------
460	Marysville—Rt. 1, Hamilton	54.95	----------	6.00
461	Masonville	179.86	125.42	----------
462	Massena	521.19	164.28	300.52
463	Matlock	266.84	84.28	24.00
464	Maurice	836.33	58.57	7.06
465	Maxwell	6,728.58	1,127.63	----------
466	Maynard	725.19	6.15	676.52
467	Maysville	37.00	----------	----------
468	McCallsburg	369.41	147.74	----------
469	McCausland	208.30	52.42	----------
470	McClelland	807.22	142.41	----------
471	McGregor	741.09	5,154.14	655.45
472	McIntire	289.01	254.35	----------
473	Mechanicsville	5,072.53	190.75	210.00
474	Mediapolis	596.98	265.18	41.71
475	Melbourne	516.55	1,623.48	----------
476	Melcher	922.46	1,369.65	8.31
477	Melrose	902.08	211.99	17.50
478	Melvin	327.66	243.41	228.21
479	Menlo	1,108.47	949.23	8.00
480	Meriden	694.59	----------	----------
481	Merrill	819.79	2,238.50	3.49
482	Meservey	151.85	126.69	12.25
483	Middletown	156.77	170.34	----------
484	Miles	313.97	393.41	.50
485	Milford	21,149.64	1,167.37	46.55
486	Millersburg	88.56	283.87	----------
487	Millerton	149.60	15.50	4.70
488	Milo	335.18	673.06	----------
489	Milton	381.34	474.99	12.60
490	Minburn	230.52	214.79	112.46
491	Minden	2,765.75	19.66	----------
492	Mingo	177.30	----------	----------
493	Mitchell	53.99	----------	----------
494	Mitchellville	700.72	518.63	14.13

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
614.23	29.04		15.09	1,194.96	433
252.62	380.44	75.00		959.37	434
2,317.24	1,037.68			4,819.32	435
503.25				685.43	436
320.77	40.00			735.77	437
979.76	35.14			1,685.19	438
1,574.95	1,487.69	4,970.00	1,398.72	10,143.60	439
1,261.40	825.67	693.66		3,607.57	440
205.80	40.00	30.00		636.27	441
482.02	145.94	287.50		1,095.86	442
1,018.40	820.51		71.58	4,348.68	443
423.01	774.23	1,425.00	36.68	12,576.25	444
175.75				194.15	445
2,487.77	5,478.12	4,102.08	1,647.29	15,618.56	446
8,876.31	19,011.22	4,380.43	247.68	28,709.21	447
36,806.37	4,914.51		1,062.37	97,634.53	448
4,724.34	51,294.20	3,321.27		68,689.96	449
3,698.94	5,592.93	22,668.50	953.88	37,411.96	450
3,172.44	26,935.73	9,432.95	2,127.62	45,083.61	451
2,736.94	11,313.54	165.42		16,023.77	452
1,348.65	2,739.62			5,381.02	453
87,758.46	4,417.84	2,767.50	12,976.34	114,373.33	454
435.81	608.97	1,226.81	.76	2,896.91	455
1,132.51	1,271.91	7,451.89		10,664.68	456
718.98	856.59	800.00	51.50	3,348.95	457
183.21				876.23	458
277.38		25.00	10.00	463.61	459
278.06	12.90			351.91	460
488.97				794.25	461
977.87	1,265.17	1,712.50		4,941.53	462
145.75	2,228.81			2,749.68	463
684.42	2,633.99	2,107.87		6,328.24	464
1,119.83	1,879.73	1,021.25	524.64	12,401.69	465
1,009.16	1,188.30	1,045.00		4,650.32	466
326.47				363.47	467
439.74	115.87	665.00	2,770.82	4,508.58	468
403.57				664.29	469
303.95	103.27	910.00		2,266.85	470
2,411.35	3,781.11	13,864.39	379.57	26,987.10	471
699.00				1,242.36	472
831.64	2,238.88		500.00	9,043.80	473
4,765.55	3,201.21		134.44	9,005.07	474
1,231.88	37,251.17	1,296.32	860.83	42,780.23	475
1,152.33	50.18	1,815.84		5,318.77	476
632.16	48.00			1,811.73	477
479.73	30.00	1,207.50		2,516.51	478
883.30	26,331.90		366.73	29,647.63	479
	96.02			790.61	480
841.78	1,015.73	1,612.88	830.41	7,362.58	481
788.87	418.26		68.31	1,566.23	482
347.75				674.86	483
1,125.26	870.74			2,703.88	484
4,113.28	15,396.89	15,445.00	10,184.58	67,503.31	485
668.71	32.00			1,073.14	486
332.13				501.93	487
2,562.44	4,131.88		1,000.00	8,702.56	488
1,291.31	583.62	75.00	1,677.40	4,496.26	489
511.35	252.79			1,321.91	490
441.97	2,024.49	60.00	18.68	5,330.55	491
931.60		4,017.50		5,126.40	492
340.18	12.24			406.41	493
1,545.57	5,238.04	12,499.92	2,733.31	23,250.32	494

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
495	Modale	279.00	266.32	
496	Mondamin	240.00	641.93	
497	Moneta	189.37		
498	Monmouth	112.50	99.04	
499	Monona	2,076.49	1,584.50	600.87
500	Monroe	2,598.03	1,698.90	
501	Montezuma	945.87	1,035.28	208.16
502	Montour	116.15	584.51	
503	Montrose	282.86	184.00	10.00
504	Moorhead	284.85	352.76	
505	Moorland	463.37	308.34	
506	Moravia	406.61	416.68	76.87
507	Morley	124.22		
508	Morning Sun	952.77	731.15	72.00
509	Morrison	127.03		10.00
510	Moulton	779.82	638.55	78.69
511	Mt. Auburn	334.93	17.40	
512	Mt. Ayr	1,883.44	2,152.24	518.50
513	Mt. Sterling	32.60	3.00	8.00
514	Mt. Union	41.12	645.04	
515	Mt. Vernon	2,414.62	1,826.73	1,438.57
516	Moville	2,845.19	331.60	471.80
517	Murray	1,369.78	510.68	
518	Nashua	3,615.59	1,369.59	1,898.56
519	Nemaha	219.17	181.77	
520	Neola	600.48	925.92	136.23
521	New Albin	294.72	1,195.14	3.76
522	Newell	3,420.26	902.79	960.01
523	Newhall	622.04	1,018.25	
524	New Hartford	512.71	423.54	15.00
525	New Liberty	212.14	313.86	
526	New London	983.95	1,376.51	27.55
527	New Market	546.84	744.78	
528	New Providence	147.77	48.62	
529	New Sharon	1,226.53	1,628.67	1,133.79
530	New Vienna	369.19	100.00	
531	New Virginia	414.04	240.55	
532	Nichols	323.66	383.33	
533	Nodaway	223.41	65.00	
534	Nora Springs	946.88	1,399.00	420.64
535	Northboro	239.22		
536	North Buena Vista	514.47	49.10	
537	North English	465.85	1,598.63	437.44
538	North Liberty	236.06	44.85	5.00
539	North Washington	1,013.82	653.60	
540	Northwood	1,741.95	1,140.17	1,044.47
541	Norwalk	473.59		
542	Norway	766.19	816.83	8.55
543	Numa	138.75	27.50	
544	Oakland	797.43	1,617.27	
545	Oakville	217.76	316.15	12.00
546	Ocheyedan	917.12	495.29	61.83
547	Odebolt	2,122.24	2,391.22	347.24
548	Ogden	1,491.25	2,871.20	1,010.05
549	Okoboji	696.18	118.80	1,038.33
550	Olds	319.36	76.64	
551	Old Town—P. O. Milford	227.50		
552	Olin	253.40	130.00	318.85
553	Ollie	165.51	163.55	24.00
554	Oneida	42.29	59.21	
555	Onslow	728.96	184.21	
556	Orange City	4,731.93	2,435.77	1,152.45

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
783.17	488.78	1,771.25		3,588.52	495
981.66	681.89	2,206.40	923.42	5,675.30	496
179.09				368.46	497
628.89	20.00			860.43	498
5,565.81	5,115.69	7,356.64	1,416.44	23,806.44	499
4,290.40	4,085.76	1,925.00		14,598.09	500
3,197.79	4,076.95	5,748.18	874.73	16,086.96	501
674.87	193.96			1,569.49	502
525.62	211.19			1,213.67	503
3,337.54	1,197.58	2,130.55	30.66	7,333.94	504
546.49				1,318.20	505
896.18	402.63		109.00	2,307.97	506
279.63				403.85	507
1,472.69	1,771.55	5,712.50	91.72	10,804.38	508
259.22				396.25	509
1,382.74	3,546.05	6,072.50	600.00	13,698.44	510
581.61	64.05	120.00		1,117.99	511
5,355.24	12,714.30	4,932.50	2,492.34	30,048.56	512
263.97				307.57	513
385.25			420.30	1,491.71	514
6,399.29	5,652.26	1,214.57	296.02	19,152.06	515
1,631.44	6,157.94	4,603.93		15,441.90	516
958.08	356.79			3,195.33	517
1,812.61	4,264.23	2,759.47		15,720.05	518
220.45	122.17		52.94	796.50	519
777.47	9,032.99	5,406.36	4.36	16,883.81	520
1,376.45	1,014.16	1,961.25	1,762.26	7,607.74	521
3,128.19	10,105.69	1,510.00	322.00	20,348.94	522
2,145.78	2,938.89		244.74	6,969.70	523
1,010.02	1,320.09		1,155.24	4,436.60	524
690.43				1,216.43	525
2,176.26	47,792.84	3,138.32	292.04	55,787.47	526
1,410.57	236.15	503.96	295.00	3,737.30	527
251.28	151.71	19.00		618.38	528
524.98	2,640.00	3,117.50	474.02	10,745.49	529
710.01	632.36		138.07	1,949.63	530
877.34	179.50		100.00	1,811.43	531
498.95	160.61			1,375.55	532
547.12		320.50		1,156.03	533
5,306.46	3,355.18	3,407.50	400.00	15,235.66	534
211.35	32.05	100.00	11.00	593.62	535
160.30			9.35	733.22	536
8,580.86	2,910.94	3,533.76	2,655.40	20,182.88	537
472.28	30.00		80.00	868.19	538
509.29				2,176.71	539
2,690.97	3,142.80	4,224.74	1,095.23	15,070.33	540
396.28				869.87	541
3,131.28	1,718.63			6,441.48	542
237.20	59.17		40.50	503.12	543
2,242.78	15,395.99	1,269.07	445.26	21,767.80	544
790.30	37.32		37.50	1,411.03	545
6,070.39	2,100.27		61.00	9,705.99	546
4,396.34	10,257.18	16,398.75		35,912.97	547
2,264.98	21,475.75	9,977.50	750.00	39,840.73	548
1,492.33	21,109.90		514.74	24,970.28	549
1,034.40	43.20			1,473.60	550
				227.50	551
2,570.27	3,462.06	1,925.00		8,659.58	552
812.71	97.01			1,262.78	553
201.01				302.51	554
1,100.68	568.25			2,581.50	555
1,229.33	31,042.55	14,396.01	1,899.43	56,887.47	556

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
557	Orchard	166.62	221 69	----------
558	Orient	443.00	495.00	----------
559	Orleans—P. O. Spirit Lake	570.00	----------	207.50
560	Ossian	865.32	569.00	431.60
561	Osterdock	30.50	----------	----------
562	Oto	676.75	106.00	----------
563	Ottosen	393.82	185.95	848.14
564	Owasa	149.35	50.00	----------
565	Oxford	1,397.14	672.32	17.00
566	Oxford Junction	471.71	1,059.32	105.27
567	Oyens	281.19	17.90	----------
568	Pacific Junction	679.74	132.78	----------
569	Packwood	203.82	----------	----------
570	Palmer	599.58	----------	38.41
571	Palo	120.48	46.58	----------
572	Panama	236.24	420.00	----------
573	Panora	6,277.32	1,286.22	362.54
574	Parkersburg	1,289.04	938.61	534.70
575	Parnell	283.40	891.95	9.00
576	Paton	722.96	462.84	46.50
577	Patterson	51.23	16.27	----------
578	Paullina	2,482.51	2,048.24	605.19
579	Peosta	84.00	----------	----------
580	Persia	424.62	340.75	----------
581	Peru	845.78	110.25	5.36
582	Peterson	641.32	795.65	205.85
583	Pierson	562.65	322.99	402.75
584	Pilot Mound	475.91	124.26	36.85
585	Pioneer	102.00	39.00	----------
586	Pisgah	1,339.49	813.33	----------
587	Plainfield	268.69	515.02	----------
588	Plain View—R.F.D. Walcott No. 3	73.83	----------	----------
589	Plano	108.10	----------	----------
590	Pleasanton	197.38	17.64	----------
591	Pleasant Plain	58.40	12.20	----------
592	Pleasantville	954.09	745.50	186.50
593	Plover	492.79	137.96	----------
594	Plymouth	464.50	287.18	----------
595	Pocahontas	1,476.42	1,774.09	871.57
596	Polk City	215.41	86.80	----------
597	Pomeroy	1,088.80	1,272.43	424.83
598	Popejoy	300.62	1,052.26	1.25
599	Portsmouth	543.21	314.12	28.74
600	Postville	6,379.45	434.27	1,706.13
601	Prairieburg	203.35	16.00	----------
602	Prairie City	812.54	1,795.81	----------
603	Prescott	468.04	794.78	----------
604	Preston	1,595.64	435.25	13.41
605	Primghar	951.91	1,376.31	2,100.99
606	Princeton	354.56	249.65	----------
607	Promise City	365.65	150.00	----------
608	Protivin	274.22	40.07	300.39
609	Pulaski	220.07	116.15	----------
610	Quasqueton	199.86	375.61	18.83
611	Quimby	356.71	186.60	667.60
612	Radcliffe	1,968.49	9.00	64.00
613	Rake	376.51	520.14	----------
614	Ralston	221.16	511.25	21.30
615	Randalia	136.34	48.13	5.00
616	Randolph	267.14	178.96	----------
617	Rathbun	281.20	100.80	----------
618	Readlyn	619.10	639.51	----------

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
447.63	----------	55.00	----------	890.94	557
556.65	5,340.63	115.00	----------	6,950.28	558
566.23	----------	----------	----------	1,343.73	559
3,740.07	2,449.98	1,197.92	346.08	9,599.97	560
216.85	----------	----------	3.00	250.35	561
353.37	629.80	1,155.00	----------	2,920.92	562
516.02	5,451.37	212.47	----------	7,607.77	563
195.56	35.49	----------	----------	430.40	564
2,246.63	576.57	946.25	----------	5,855.91	565
1,241.42	1,800.32	1,982.50	620.01	7,340.55	566
335.28	----------	----------	19.28	653.65	567
503.70	61.52	----------	----------	1,377.74	568
278.39	----------	----------	----------	482.21	569
1,271.97	1,676.40	1,194.75	----------	4,781.11	570
361.01	----------	----------	----------	528.07	571
365.89	1,364.56	187.50	5.88	2,580.07	572
2,413.02	16,972.61	1,871.25	25.00	29,207.96	573
2,349.42	15,371.07	4,032.50	82.84	24,598.18	574
259.80	74.74	420.00	100.83	1,539.72	575
280.45	6,539.14	3,450.00	610.38	12,112.27	576
217.08	----------	----------	5.88	290.46	577
3,435.66	24,394.62	1,510.00	538.25	35,014.47	578
85.85	----------	----------	----------	169.85	579
2,107.52	2,203.42	----------	192.24	5,268.55	580
405.80	89.65	----------	----------	1,456.84	581
1,328.63	3,301.67	----------	----------	6,278.12	582
714.01	2,440.81	1,140.00	139.12	5,722.33	583
78.90	2,340.91	----------	140.96	3,197.79	584
215.28	----------	----------	----------	356.28	585
569.92	1,057.80	1,180.00	----------	4,960.54	586
627.89	77.23	----------	----------	1,488.83	587
114.51	----------	----------	----------	188.34	588
110.01	198.96	----------	----------	417.07	589
213.60	22.08	----------	----------	450.70	590
315.01	----------	----------	----------	385.61	591
796.74	2,361.52	3,297.46	----------	8,341.81	592
197.95	719.48	713.75	----------	2,261.93	593
1,235.52	996.28	----------	----------	2,983.48	594
6,060.48	33,908.84	10,464.98	1,754.58	56,310.96	595
246.37	80.75	70.00	94.74	794.07	596
3,441.44	1,630.38	7,340.00	----------	15,197.88	597
244.10	----------	51.00	603.00	2,252.23	598
723.22	579.36	675.00	----------	2,863.65	599
19,892.45	8,117.01	1,635.00	----------	38,164.31	600
199.55	325.98	----------	25.00	769.88	601
1,145.68	2,642.66	25.06	----------	6,421.75	602
1,349.67	----------	62.53	----------	2,675.02	603
1,080.98	17,828.67	4,122.43	----------	25,076.38	604
2,474.41	19,494.15	7,055.00	920.88	34,373.65	605
855.96	57.12	----------	15.67	1,532.96	606
385.75	----------	----------	----------	901.40	607
514.96	478.17	----------	----------	1,607.81	608
590.54	65.16	----------	----------	991.92	609
718.24	----------	----------	38.28	1,350.82	610
608.41	513.15	1,713.02	14.26	4,059.75	611
8,778.44	3,428.22	1,095.50	1,031.21	16,374.86	612
540.17	21,641.23	2,911.62	2,433.09	28,422.76	613
559.41	10.00	----------	----------	1,323.12	614
237.62	----------	----------	.10	427.19	615
180.76	4,919.20	1,625.70	3.00	7,274.76	616
190.16	----------	----------	----------	572.16	617
994.61	8,740.17	1,455.00	----------	12,448.39	618

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
619	Reasnor	238.91	568.18	
620	Redding	110.03	1.75	3.20
621	Redfield	1,089.06	955.63	10.93
622	Reinbeck	1,314.61	1,502.46	125.00
623	Rembrandt	392.23	741.68	50.00
624	Remsen	1,176.72	2,284.43	719.37
625	Renwick	877.70	1,383.47	26.00
626	Rhodes	400.42	2,412.87	11.00
627	Riceville	1,435.60	692.55	402.85
628	Richland	345.65	599.49	1.25
629	Ricketts	213.54	397.70	
630	Ridgeway	300.00	550.00	225.48
631	Rinard	101.59	31.36	115.89
632	Ringsted	1,182.05	553.91	
633	Rippey	460.22	300.50	17.00
634	Riverside	556.88	652.71	
635	†Riverside (Dubuque Co.)			
636	Riverton	209.74	322.05	45.40
637	Robbins	81.05		
638	Rock Falls	174.77	73.46	45.00
639	Rockford	459.13	1,619.59	53.57
640	Rock Valley	2,870.83	1,246.60	1,431.26
641	Rockwell	1,063.94	1,067.59	90.00
642	Rodman	168.25	36.14	13.80
643	Rodney	109.67	10.00	
644	Roland	1,547.68	674.75	434.07
645	Rolfe	825.01	1,192.59	502.71
646	Rome	122.40		
647	Rose Hill	304.98	66.30	
648	Rossie	22.00	3.67	
649	Rowan	410.24	81.50	29.00
650	Rowley	303.23	132.06	
651	Royal	488.03	997.66	
652	Rudd	831.19	417.76	37.95
653	Runnells	177.87	185.00	3.15
654	Russell	446.36	575.38	35.72
655	Ruthven	564.69	961.78	221.81
656	Rutland	126.04	546.99	22.80
657	Ryan	347.92	643.44	
658	St. Ansgar	1,564.27	1,255.20	1,700.51
659	St. Anthony	170.75	24.49	
660	St. Charles	337.40	77.93	6.00
661	St. Lucas	118.20	41.72	
662	St. Marys	10.00	60:00	
663	St. Olaf	312.00		
664	St. Paul—R.F.D. West Point	185.05	63.00	102.27
665	Sabula	1,760.00	1,035.00	100.00
666	Sageville—P.O. Dubuque	550.65		
667	Salem	288.91	213.72	
668	Salix	141.94	896.22	
669	Sanborn	846.81	1,189.53	250.59
670	Sandyville—P.O. Ackworth	77.01		
671	Scarville	76.00	129.00	3.00
672	Schaller	2,231.88	135.77	778.84
673	Schleswig	1,694.74	858.79	250.79
674	Scranton	566.17	1,235.40	
675	Searsboro	103.93	20.18	
676	Sergeant Bluff	288.24	569.50	
677	Shambaugh	175.44	26.59	4.75
678	Shannon City	155.57	6.00	
679	Sharpsburg	94.05		
680	Sheffield	2,075.69	1,459.90	222.77

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
387.98				1,195.07	619
459.57	7.00			581.55	620
1,675.12	9,650.01	1,210.98	755.50	15,347.23	621
2,927.05	9,030.18	10,040.00	3,040.04	27,979.34	622
256.13	806.10	600.00	17.83	2,863.97	623
2,769.95	72,286.17	10,964.50	14,251.13	104,452.27	624
131.41	17,213.01	2,995.00	186.66	22,813.25	625
1,186.29	1,322.04		37.87	5,370.49	626
2,001.19	3,100.00	654.97	24.06	8,311.22	627
3,921.91	300.99		19.65	5,188.94	628
506.09	539.00	577.28		2,233.61	629
639.14	796.29	1,200.21		3,711.12	630
167.76	26.60			443.20	631
2,806.09	2,550.34			7,092.39	632
442.22	741.68	98.00		2,059.62	633
2,135.48	558.93	2,820.00	152.21	6,876.21	634
					635
854.47	221.90	50.00	176.30	1,879.86	636
114.48	12.00			207.53	637
236.34				529.57	638
2,876.35	1,298.37	2,358.00	64.59	8,729.60	639
2,516.17	9,368.70	6,671.29	5.14	24,109.99	640
1,221.09	12,923.10	3,477.50	315.07	20,158.29	641
224.02			46.50	488.71	642
306.61				426.28	643
1,885.41	12,952.67	3,601.95	2,385.26	23,481.79	644
1,749.93	3,394.06	7,530.14	37.50	15,231.94	645
78.79				201.19	646
463.23	203.90	20.00	2.50	1,060.91	647
226.10			3.00	254.77	648
629.37				1,150.11	649
431.24				866.53	650
183.15	760.30	1,122.41	137.41	3,688.96	651
805.96	748.62	590.00	8.93	3,440.41	652
245.78	50.00			661.80	653
1,128.51	574.70			2,760.67	654
7,851.60	3,498.14	2,572.05	132.07	15,802.14	655
475.31	1.00			1,172.14	656
956.58	1,031.74	3,845.48		6,825.16	667
1,992.27	3,725.52	1,613.48		11,851.25	658
349.20				544.44	659
765.72	106.69			1,293.74	660
389.11				549.03	661
160.16			6.00	236.16	662
1,861.71	643.83			2,817.54	663
	45.37			395.69	664
797.33	7,300.00			10,992.33	665
4.00				554.65	666
1,204.25	336.65	689.00	64.78	2,797.31	667
528.43	447.98		2,134.12	4,148.69	668
4,056.40	3,765.60	6,293.00	2,260.07	18,662.00	669
144.07				221.08	670
279.64	29.10		84.49	601.23	671
1,513.16	6,034.77	960.00		11,654.42	672
2,323.90	4,490.35	4,835.00		14,453.57	673
1,314.51	3,974.94	2,321.25	1,004.16	10,416.43	674
749.96	46.58			920.65	675
2,085.11	5,377.88	2,000.00		10,320.73	676
648.32				855.10	677
608.68	184.65			954.90	678
252.28		1,082.70		1,429.03	679
2,720.31	2,848.91	4,169.00	587.50	14,084.08	680

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
681	Shelby	504.20	1,209.28	195.26
682	Sheldahl	118.54		
683	Sherrill—P.O. Specht's Ferry No. 1	142.93		
684	Shell Rock	723.27	1,202.83	4.15
685	Shellsburg	519.82	138.00	5.00
686	Sibley	1,361.22	3,138.28	1,698.34
687	Sidney	2,250.54	3,812.72	21.00
688	Silver City	283.81	182.91	42.74
689	Sioux Center	1,734.08	1,432.65	502.92
690	Sioux Rapids	865.56	1,397.48	28.60
691	Slater	846.72	523.81	35.00
692	Sloan	462.81	500.54	
693	Smithland	1,019.75	60.33	
694	Soldier	283.72	587.04	9.64
695	Solon	559.63	1,707.32	31.00
696	Somers	60.77	171.60	
697	South English	171.20	25.20	
698	Spillville	839.20	373.48	
699	Spirit Lake	3,073.36	3,692.60	2,655.85
700	Sprague ville	319.14	21.00	
701	Springbrook	114.17	52.05	
702	Spring Hill	13.55		
703	Springville	281.67	833.83	5.00
704	Stacyville	457.37	634.37	110.59
705	Stanhope	1,105.08	257.65	401.81
706	Stanley	168.56	51.58	
707	Stanton	1,080.49	454.57	
708	Stanwood	668.42	391.67	
709	State Center	1,377.61	1,334.94	84.46
710	Steamboat Rock	201.92	285.50	34.00
711	Stockport	186.75	125.37	8.00
712	Stockton	192.04	36.13	
713	Story City	6,330.81	3,861.54	1,155.23
714	Stout	290.91		
715	Stratford	980.08	151.00	216.55
716	Strawberry Point	840.29	1,176.13	746.38
717	Struble	432.13	144.25	
718	Sully	1,148.72	323.36	
719	Sumner	2,209.71	1,353.44	2,335.19
720	Superior	181.29	110.56	10.79
721	Sutherland	3,222.61	1,200.38	2,188.20
722	Swaledale	735.54	73.66	
723	Swan	136.00		2.80
724	Swea City	715.46	722.96	785.31
725	Swisher	2,305.89		
726	Tabor	1,519.00	1,386.00	174.00
727	Templeton	393.36	454.46	12.00
728	Tennant	368.10	13.29	
729	Terrill	510.85	154.37	53.60
730	Thayer	110.41	192.00	
731	Thompson	414.33	719.18	387.51
732	Thor	536.20	507.53	83.22
733	Thornburg	118.64		
734	Thornton	828.81	1,867.66	
735	Thurman	210.98	180.00	
736	Tiffin	471.66	93.50	
737	Tingley	156.75	59.23	14.50
738	Titonka	1,369.79	58.51	28.46
739	Toronto	203.00		
740	Traer	685.60	1,825.70	202.42
741	Treynor	410.48	2,432.86	
742	Tripoli	630.42	1,482.97	408.66

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
305.82	8,600.65	10,778.93	24.35	21,618.49	681
357.11	----------	----------	75.53	551.18	682
282.06	----------	----------	----------	424.99	683
4,714.82	2,275.56	901.77	----------	9,822.40	684
1,348.42	1,640.78	----------	----------	3,652.02	685
2,952.85	241,175.40	3,475.00	22,348.58	276,149.67	686
3,023.63	9,330.08	625.00	167.33	19,230.30	687
1,007.02	315.85	----------	.68	1,833.01	688
10,125.79	3,545.95	5,967.15	3,492.63	26,801.17	689
2,915.84	3,299.81	1,260.00	346.76	10,114.05	690
1,084.23	2,586.57	----------	----------	5,076.33	691
1,052.99	2,184.36	800.00	----------	5,000.70	692
108.55	1,249.42	600.00	----------	3,038.05	693
11,748.43	776.52	----------	92.24	13,497.59	694
3,736.85	1,120.84	----------	2,000.00	9,155.64	695
326.25	26.60	100.00	----------	685.22	696
757.93	----------	----------	----------	954.33	697
1,015.83	233.75	----------	----------	2,462.26	698
5,606.95	10,750.90	75,050.82	6,794.29	107,624.77	699
371.49	----------	122.50	----------	834.13	700
72.86	----------	----------	645.86	884.94	701
40.00	----------	----------	----------	53.55	702
2,643.59	208.05	816.67	----------	4,788.81	703
1,089.14	2,488.71	1,520.00	15.00	6,315.18	704
1,315.64	1,925.69	1,797.76	----------	19,803.63	705
248.83	24.34	5.00	----------	498.31	706
2,714.30	7,399.79	6,626.67	440.57	18,716.39	707
1,052.77	1,707.03	692.09	----------	4,511.98	708
1,823.31	49,124.89	1,297.00	3,537.50	58,579.71	709
958.87	3,986.20	2.54	50.00	5,519.03	710
785.75	----------	26.00	451.07	1,582.94	711
421.37	----------	----------	----------	649.54	712
3,463.35	40,113.90	321.32	1,783.64	57,029.79	713
433.70	----------	----------	----------	724.61	714
3,520.00	15,536.74	2,240.00	----------	22,644.37	715
1,674.96	12,077.36	2,583.75	5,688.68	24,787.55	716
408.82	----------	----------	----------	985.20	717
628.14	1,059.10	15.00	25.83	3,200.15	718
3,714.83	47,677.95	5,224.95	3,465.28	65,981.35	719
142.50	56.69	12,720.00	12.50	13,234.33	720
20,138.30	8,252.39	4,692.64	1,411.54	41,106.06	721
325.93	56.00	----------	----------	1,191.13	722
263.76	50.00	----------	----------	452.56	723
2,120.42	1,576.21	2,487.50	176.33	8,584.19	724
230.09	----------	----------	----------	2,535.98	725
1,449.00	2,128.00	5,817.00	----------	12,473.00	726
530.11	1,160.84	----------	----------	2,550.77	727
185.26	968.06	662.50	----------	2,197.21	728
1,137.04	2,378.07	3,435.83	1,457.30	9,127.06	729
202.50	----------	----------	----------	504.91	730
385.94	2,704.95	1,106.20	17.86	5,735.97	731
452.84	58.60	848.44	2,416.12	4,902.95	732
319.67	----------	----------	25.00	463.31	733
676.81	11,333.00	----------	1,300.00	16,006.28	734
629.46	107.57	----------	----------	1,128.01	735
985.49	32.50	----------	40.00	1,623.15	736
835.89	43.08	----------	----------	1,109.45	737
1,000.77	787.70	1,510.00	136.08	4,891.31	738
323.85	----------	----------	----------	596.85	739
3,261.67	52,596.13	12,911.49	11.00	71,494.01	740
522.58	----------	2,110.00	----------	5,475.92	741
2,916.78	2,551.42	----------	88.69	8,078.94	742

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
743	Truesdale	113.37	48.03	----
744	Truro	393.84	260.14	14.00
745	Turin	202.85	236.87	----
746	Udell	122.52	----	1.60
747	Underwood	358.31	56.00	20.00
748	Union	614.73	525.29	559.72
749	Unionville	174.11	----	----
750	University Heights—P. O. Iowa City	74.58	102.25	120.00
751	University Park	274.00	----	----
752	Urbana	419.06	548.65	----
753	Urbandale—RFD Des Moines	920.01	289.73	3.00
754	Ute	300.46	455.83	230.59
755	Vail	770.52	826.25	129.69
756	Valeria	22.70	2.50	----
757	Van Horne	1,970.49	749.79	91.38
758	Van Meter	240.11	247.05	----
759	Van Wert	379.17	433.53	24.80
760	Varina	545.20	20.00	----
761	Victor	619.85	867.50	338.39
762	Vincent	254.93	169.56	2.00
763	Vining	249.45	99.83	----
764	Volga City	161.02	171.83	----
765	Wadena	184.30	311.72	5.00
766	Wahpeton—P. O. Milford	790.74	----	185.00
767	Walcott	633.04	402.18	241.24
768	Walker	418.99	162.36	7.80
769	Wallingford	2,336.96	1,156.28	----
770	Wall Lake	8,691.36	1,463.81	295.30
771	Walnut	1,424.32	2,355.30	59.41
772	Wapello	561.60	1,597.88	315.96
773	Washta	376.42	244.00	1,375.00
774	Waterville	76.45	90.00	----
775	Waucoma	594.69	120.20	----
776	Waukee	923.50	722.89	----
777	Wayland	710.23	300.99	51.15
778	Webb	1,414.28	----	----
779	Webster	194.49	----	7.08
780	Weldon	159.36	44.00	2.00
781	Wellman	1,054.09	1,068.90	100.00
782	Wellsburg	1,235.61	675.20	838.69
783	Welton	198.34	17.07	----
784	Wesley	627.71	502.80	220.24
785	West Bend	2,289.60	260.84	----
786	West Branch	3,851.17	506.62	100.56
787	West Burlington	1,472.06	546.15	595.11
788	West Chester	303.46	25.84	35.76
789	Westfield	1,527.86	466.53	----
790	Westgate	2,077.91	64.06	----
791	West Liberty	498.31	2,558.25	266.72
792	West Mitchell—P. O. Mitchell	11.20	----	----
793	Westphalia	192.32	1.98	----
794	West Okoboji—P. O. Milford	579.56	25.00	232.00
795	West Point	1,200.81	554.02	29,141.76
796	West Side	715.16	553.49	4,211.22
797	What Cheer	1,159.81	1,092.20	411.38
798	Wheatland	455.24	419.08	5.00
799	Whiting	1,595.04	293.50	----
800	Whittemore	859.53	474.47	67.85
801	Whitten	179.01	53.60	----
802	Willey—P. O. Carroll Rt. 1	30.00	----	----
803	Williams	723.97	324.18	116.50
804	Williamsburg	18,728.23	1,310.12	1,013.30

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
298.81		1,062.50		1,522.71	743
1,480.88	468.30		150.00	2,767.16	744
849.59			13.92	1,303.23	745
501.69				625.81	746
1,537.73	4,209.02	392.52	49.19	6,622.77	747
806.56	1,634.63		40.39	4,181.32	748
269.32	49.74			493.17	749
439.71				736.54	750
1,030.58				1,304.58	751
1,616.58	465.27	1,056.25		4,105.81	752
1,405.58	6,712.76	1,215.00	474.06	11,020.14	753
3,665.37	1,460.00	725.00	1,346.64	8,184.49	754
1,287.20	1,098.35	2,118.75		6,230.76	755
137.76				162.96	756
3,175.49	1,699.18	2,169.63	1,688.00	11,543.96	757
499.82	465.83			1,452.81	758
505.20	28.26			1,370.96	759
738.10	25.62			1,328.92	760
1,974.38	2,389.52		104.69	6,294.33	761
212.29	12.33			651.11	762
171.32				520.60	763
1,088.88	326.95			1,748.68	764
552.19				1,053.21	765
907.92			80.00	1,963.66	766
2,388.56	1,434.87			5,099.89	767
2,098.43	907.15	63.75		3,658.48	768
626.55			1,006.00	5,125.79	769
758.42	15,176.63	696.00	7,274.04	34,355.56	770
2,710.63	10,150.97	3,073.59	700.32	20,474.54	771
3,660.04	3,352.18	4,907.13	210.05	14,604.84	772
835.36	611.67	1,171.18	1,969.55	6,583.18	773
1,273.63				1,440.08	774
1,637.07	398.24			2,750.20	775
1,063.37	1,343.05			4,052.81	776
1,463.84	196.95		15.00	2,738.16	777
338.19	16,357.22	249.71		18,359.40	778
464.72				666.29	779
358.98				564.34	780
15,528.33	2,334.57	125.00	11.75	20,222.64	781
3,136.18	4,423.81	882.54	236.08	11,428.11	782
323.10				538.51	783
893.39	1,160.76	1,090.00		4,494.90	784
	19,802.77	6,282.00		28,635.21	785
1,676.11	3,368.73	2,055.19	1,649.73	13,208.11	786
2,590.25	2,915.27	2,206.40		10,325.24	787
737.62	22.15		25.00	1,149.83	788
345.22	2,386.20	30.08	47.50	4,803.39	789
308.48	438.77	652.50	3.97	3,545.69	790
4,265.34	46,816.63	7,210.00	7,236.79	68,852.04	791
121.35				132.55	792
457.36				651.66	793
902.44			169.54	1,908.54	794
2,554.67	12,360.27	2,823.11	1.80	48,636.44	795
775.26	1,773.36	26.25		8,054.74	796
1,906.87	4,141.24	4,513.89	128.53	13,353.92	797
2,117.34	936.23			3,932.89	798
1,363.21	10,998.79	5,155.00	600.00	20,005.54	799
1,071.95	14,309.90	8,954.06		25,737.76	800
481.74	7.80			722.15	801
69.80				99.80	802
2,289.93	2,085.72	2,336.50	408.19	8,284.99	803
2,417.38	4,785.48	8,280.25	14,857.86	51,392.62	804

TABLE NO. 2—TOWNS

Number	Towns	Total general government expenditures	Total protection of life and property expenditures	Total health department expenditures
805	Williamson	318.68	422.52	10.00
806	Wilton Junction	14,513.89	2,045.45	131.60
807	Winfield	967.04	363.99	477.01
808	Winthrop	926.88	58.21	----------
809	Wiota	621.37	----------	----------
810	Woden	184.83	214.01	26.98
811	Woodbine	2,423.77	1,885.60	5.65
812	Woodburn	128.16	57.19	8.60
813	Woodward	881.57	959.94	----------
814	Woolstock	364.85	252.01	----------
815	Worthington	828.80	409.53	----------
816	Wyoming	1,072.10	1,739.13	20.00
817	Yale	357.46	149.00	10.00
818	Yetter	207.64	60.00	----------
819	Yorktown	441.07	49.37	----------
820	Zearing	272.88	136.68	33.25
821	Zwingle	187.61	29.75	----------

*No election held for several years and corporation has not been active.
†Corporation discontinued February 23, 1939.

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
1,006.80	----------	20.00	80.00	1,858.00	805
3,534.92	10,924.01	1,857.46	14,500.00	47,507.33	806
1,581.18	2,479.26	7,790.83	----------	13,659.31	807
607.44	9,154.21	----------	531.44	11,278.18	808
277.17	1.50	580.00	16.00	1,496.04	809
521.36	----------	----------	6.00	953.18	810
1,563.41	3,868.93	13,397.78	700.00	23,845.14	811
866.60	246.74	----------	----------	1,307.29	812
1,040.40	3,276.49	1,339.59	107.47	7,605.46	813
202.95	4,351.24	----------	----------	5,171.05	814
124.35	----------	----------	184.82	1,547.50	815
2,669.11	1,078.99	3,369.45	----------	9,948.78	816
1,079.84	1,173.31	----------	----------	2,769.61	817
328.25	18.93	----------	----------	614.82	818
478.58	----------	----------	----------	969.02	819
1,123.20	2,324.83	5,900.00	34.25	9,825.09	820
403.68	----------	----------	10.00	631.04	821

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
	Grand Totals	$ 3,187,899.96	$ 8,040,838.14	$11,228,738.10
1	Ackley	33,845.46	64,006.58	97,852.04
2	Ackworth	901.13	394.98	1,296.11
3	Adair	1,737.40	25,717.12	27,454.52
4	Adel	11,577.00	30,817.91	42,394.91
5	Afton	10,208.01	23,584.98	33,792.99
6	Agency	186.20	1,361.79	1,547.99
7	Ainsworth	4,593.51	3,949.88	8,543.39
8	Akron	11,381.33	55,533.62	66,914.95
9	Albert City	2,488.68	13,726.95	16,215.63
10	Albion	115.47	1,435.11	1,550.58
11	Alburnett	185.00	1,317.00	1,502.00
12	Alden	3,955.03	9,187.30	13,142.33
13	Alexander	2,971.45	1,412.06	4,383.51
14	Allerton	256.97	9,471.83	9,728.80
15	Allison	27,429.99	33,073.06	60,503.05
16	Alta	26,293.77	55,668.60	81,962.37
17	Alta Vista	1,891.65	10,324.25	12,215.90
18	Alton	4,116.55	16,579.07	20,695.62
19	Altoona	1,172.07	5,785.36	6,957.43
20	Alvord	171.69	3,310.39	3,482.08
21	Andover	249.49	324.25	573.74
22	Andrew	12,246.17	2,811.63	15,057.80
23	Anita	4,332.42	134,298.46	138,630.88
24	Ankeny	3,897.25	4,707.23	8,604.48
25	Anthon	10,074.17	19,220.57	29,294.74
26	Aplington	3,396.14	13,321.56	16,717.70
27	Arcadia	2,692.87	4,599.52	7,292.39
28	Archer	528.65	746.07	1,274.72
29	Aredale	961.23	723.22	1,684.45
30	Arion	1,784.39	1,081.16	2,865.55
31	Arispe	186.71	275.50	462.21
32	Arlington	4,133.04	7,283.02	11,416.06
33	Armstrong	7,901.58	11,324.61	19,226.19
34	Arnolds Park	1,948.07	18,434.88	20,382.95
35	Arthur	1,362.64	3,273.95	4,636.59
36	Ashton	3,847.29	6,955.17	10,802.46
37	Ashbury—P. O. Dubuque, Ia.	639.90	250.00	889.90
38	Aspinwall	766.48	511.43	1,277.91
39	Atalissa	473.44	612.51	1,085.95
40	Athelstan	98.42	151.58	250.00
41	Atkins	2,612.89	3,141.00	5,753.89
42	Auburn	1,735.39	10,642.00	12,377.39
43	Aurelia	5,159.10	11,383.25	16,542.35
44	Aurora	2,189.50	1,080.88	3,270.38
45	Avoca	5,939.06	19,876.51	25,815.57
46	Ayrshire	2,456.89	4,377.79	6,834.68
47	Badger	91.84	1,863.42	1,955.26
48	Bagley	4,273.30	4,191.79	8,465.09
49	Baldwin	161.57	1,847.76	2,009.33
50	Balltown—RFD Waupeton	540.00	150.00	690.00
51	Bancroft	2,556.85	32,574.86	35,131.71
52	Bankston—RFD Epworth	136.00	150.00	286.00
53	Barnes City	316.88	1,130.79	1,447.67
54	Barnum	1,574.69	816.13	2,390.82
55	Bassett	217.65	613.06	830.71
56	Batavia	454.67	2,544.76	2,999.43
57	Battle Creek	14,478.15	13,072.50	27,550.65
58	Baxter	11,376.79	8,356.04	19,732.83
59	Bayard	2,957.30	6,540.22	9,497.52
60	Beacon	487.25	707.64	1,194.89

OF CASH TRANSACTIONS

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
$ 8,336,985.38	$ 242,719.97	$ 8,579,705.35	$ 239,146.63	$ 8,340,558.72	$ 2,888,179.39	
77,459.04	2.75	77,461.79	2.75	77,459.04	20,393.00	1
405.53	----------	405.53	----------	405.53	890.58	2
18,881.11	2,391.74	21,272.85	2,641.07	18,631.78	8,822.74	3
36,461.68	313.71	36,775.39	301.29	36,474.10	5,920.81	4
21,955.79	----------	21,955.79	47.91	21,907.88	11,885.11	5
1,267.19	166.00	1,433.19	----------	1,433.19	114.80	6
3,377.68	----------	3,377.68	----------	3,377.68	5,165.71	7
60,590.36	615.18	61,205.54	2,130.08	59,075.46	7,839.49	8
10,619.18	----------	10,619.18	----------	10,619.18	5,596.45	9
1,198.68	184.32	1,383.00	----------	1,383.00	167.58	10
1,130.95	250.00	1,380.95	250.00	1,130.95	371.05	11
8,162.15	3,852.00	12,014.15	3,359.67	8,654.48	4,487.85	12
3,245.60	----------	3,245.60	----------	3,245.60	1,137.91	13
7,894.43	----------	7,894.43	----------	7,894.43	1,834.37	14
54,201.09	24.65	54,225.74	42.65	54,183.09	6,319.96	15
52,342.52	125.28	52,467.80	173.24	52,294.56	29,667.81	16
8,419.29	----------	8,419.29	3.00	8,416.29	3,799.61	17
13,960.55	1,027.41	14,987.96	1,023.70	13,964.26	6,731.36	18
6,186.11	----------	6,186.11	----------	6,186.11	771.32	19
2,721.63	----------	2,721.63	----------	2,721.63	760.45	20
274.20	----------	274.20	----------	274.20	299.54	21
15,306.65	1.80	15,308.45	1,202.55	14,105.90	951.90	22
129,558.51	200.00	129,758.51	----------	129,758.51	8,872.37	23
5,389.69	----------	5,389.69	----------	5,389.69	3,214.79	24
18,612.72	6.30	18,619.02	----------	18,619.02	10,675.72	25
14,027.65	2.75	14,030.40	4.00	14,026.40	2,691.30	26
5,668.57	----------	5,668.57	----------	5,668.57	1,623.82	27
998.58	----------	998.58	----------	998.58	276.14	28
721.43	----------	721.43	----------	721.43	963.02	29
928.35	----------	928.35	----------	928.35	1,937.20	30
264.66	----------	264.66	----------	264.66	197.55	31
5,333.59	----------	5,333.59	----------	5,333.59	6,082.47	32
9,779.07	21.42	9,800.49	10.43	9,790.06	9,436.13	33
16,863.15	----------	16,863.15	----------	16,863.15	3,519.80	34
3,407.51	.50	3,408.01	.50	3,407.51	1,229.08	35
8,275.33	260.42	8,535.75	693.05	7,842.70	2,959.76	36
175.60	----------	175.60	----------	175.60	714.30	37
485.40	----------	485.40	----------	485.40	792.51	38
732.88	----------	732.88	----------	732.88	353.07	39
168.52	----------	168.52	----------	168.52	81.48	40
3,884.36	----------	3,884.36	----------	3,884.36	1,869.53	41
10,611.32	500.00	11,111.32	14.33	11,096.99	1,280.40	42
8,243.30	----------	8,243.30	200.00	8,043.30	8,499.05	43
1,042.75	33.22	1,075.97	49.49	1,026.48	2,243.90	44
15,199.07	.25	15,199.32	154.93	15,044.39	10,771.18	45
3,861.49	----------	3,861.49	15.00	3,846.49	2,988.19	46
1,833.01	130.00	1,963.01	57.63	1,905.38	49.88	47
3,515.68	----------	3,515.68	----------	3,515.68	4,949.41	48
1,278.25	488.28	1,766.53	----------	1,766.53	242.80	49
21.60	----------	21.60	----------	21.60	668.40	50
30,811.78	----------	30,811.78	----------	30,811.78	4,319.93	51
100.00	----------	100.00	----------	100.00	186.00	52
998.34	30.29	1,028.63	2.00	1,026.63	421.04	53
1,250.98	----------	1,250.98	----------	1,250.98	1,139.84	54
682.90	----------	682.90	----------	682.90	147.81	55
2,896.50	----------	2,896.50	----------	2,896.50	102.93	56
11,096.64	13.51	11,110.15	210.76	10,899.39	16,651.26	57
8,239.98	----------	8,239.98	----------	8,239.98	11,492.85	58
5,692.12	30.13	5,722.25	56.32	5,665.93	3,831.59	59
524.82	----------	524.82	----------	524.82	670.07	60

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
61	Beaconsfield	81.31	463.09	544.40
62	Beaman	555.93	949.08	1,505.01
63	Beaver	423.85	1,334.65	1,758.50
64	Bellevue	15,370.29	118,303.75	133,674.04
65	Belmond	11,191.74	17,033.14	28,224.88
66	Bennett	3,101.02	5,035.39	8,136.41
67	Benton	267.77	301.14	568.91
68	Berkley—RFD Perry	254.93	455.64	710.57
69	Bernard	1,644.75	430.65	2,075.40
70	Bertram—P. O. Cedar Rapids	195.63	272.69	468.32
71	Bevington	258.37	117.76	376.13
72	Birmingham	1,356.93	2,979.30	4,336.23
73	Blairsburg	34.72	2,527.41	2,562.13
74	Blairstown	3,207.97	6,423.16	9,631.13
75	Blakesburg	964.75	2,172.48	3,137.23
76	Blanchard	235.22	1,897.95	2,133.17
77	Blencoe	679.20	1,880.30	2,559.50
78	Blockton	1,990.86	2,261.27	4,252.13
79	Blue Grass	2,158.85	1,976.27	4,135.12
80	Bode	2,150.90	11,290.15	13,441.05
81	Bonaparte	484.74	2,718 37	3,203.11
82	Bondurant	3,408.56	5,750.96	9,159.52
83	Bouton	251.42	1,085.30	1,336.72
84	Boxholm	2,339.21	1,704.31	4,044.02
85	Boyden	5,306.98	6,022.16	11,329.14
86	Braddyville	282.70	821.71	1,104.41
87	Bradgate	1,849.93	3,019.10	4,869.03
88	Brandon	5,892.92	7,321.26	13,214.18
89	Brayton	1,162.09	4,636.90	5,798.99
90	Breda	1,870.44	26,145.31	28,015.75
91	Bridgewater	422.99	1,444.06	1,867.05
92	Brighton	7,171.98	11,167.39	18,339.37
93	Bristow	1,945.10	3,264.06	5,209.16
94	Britt	16,013.99	36,959.98	52,973.97
95	Brooklyn	17,134.94	57,883.96	75,018.90
96	Brunsville	1,771.31	1,074.63	2,845.94
97	Buckeye	450.55	1,361.46	1,812.01
98	Buck Grove	2,427.43	459.90	2,887.33
99	Buffalo	4,385.73	8,812.60	13,198.33
100	Buffalo Center	2,951.25	21,208.59	24,159.84
101	Burt	10,249.73	17,825.94	28,075.67
102	Bussey	523.65	4,317.67	4,841.32
103	Calamus	765.47	3,594.36	4,359.83
104	Callender	2,742.10	26,186.96	28,929.06
105	Calmar	5,324.83	14,740.73	20,065.56
106	Calumet	650.18	1,865.37	2,515.55
107	Camanche	215.53	11,129.24	11,344.77
108	Cambridge	2,726.23	8,832.14	11,558.37
109	Cantril	529.81	1,524.26	2,054.07
110	Carbon	72.94	615.88	688.82
111	Carlisle	10,233.00	15,120.12	25,353.12
112	Carpenter	6,484.01	4,998.37	11,482.38
113	Carson	2,895.66	7,345.45	10,241.11
114	Carter Lake—P. O. Omaha, Neb.	2,300.67	11,326.87	13,627.54
115	Cascade	16,702.75	15,645.64	32,348.39
116	Casey	286.55	4,945.24	5,231.79
117	Castalia	207.80	1,466.02	1,673.82
118	Castana	235.34	9,342.70	9,578.04
119	Castle Hill—RFD Waterloo	963.45	1,126.41	2,089.86
120	Center Junction	271.85	4,473.77	4,745.62
121	Center Point	236.02	5,130.46	5,366.48
122	Centralia—R. R. 2, Peosta, Ia.	9.61	250.00	259.61

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
329.97		329.97		329.97	214.43	61
1,230.88	7.82	1,238.70		1,238.70	266.31	62
1,297.45		1,297.45		1,297.45	461.05	63
122,913.74	16.58	122,930.32		122,930.32	10,743.72	64
17,135.55	979.54	18,115.09	645.09	17,470.00	10,754.88	65
4,619.19		4,619.19		4,619.19	3,517.22	66
219.88		219.88		219.88	349.03	67
402.79		402.79		402.79	307.78	68
1,334.75		1,334.75		1,334.75	740.65	69
369.28		369.28		369.28	99.04	70
60.58		60.58		60.58	315.55	71
3,152.29	227.72	3,380.01		3,380.01	956.22	72
2,826.97		2,826.97	520.78	2,306.19	255.94	73
7,034.34	2,427.24	9,461.58	3,616.89	5,844.69	3,786.44	74
2,316.95		2,316.95		2,316.95	820.28	75
2,092.28	521.79	2,614.07	501.50	2,112.57	20.00	76
1,245.71		1,245.71		1,245.71	1,313.79	77
2,251.78		2,251.78		2,251.78	2,000.35	78
1,569.81		1,569.81		1,569.81	2,565.31	79
12,469.83	3.00	12,472.83	1,778.15	10,694.68	2,746.37	80
2,557.67	3,395.25	5,952.92	3,395.25	2,557.67	645.44	81
6,364.47	10.00	6,374.47		6,374.47	2,785.05	82
1,149.62		1,149.62		1,149.62	187.10	83
2,817.76		2,817.76		2,817.76	1,226.26	84
5,963.09	488.73	6,451.82	506.98	5,944.84	5,384.30	85
1,053.92		1,053.92		1,053.92	50.49	86
3,515.11	97.89	3,613.00	73.36	3,539.64	1,329.39	87
7,191.92		7,191.92	5.00	7,186.92	6,027.26	88
1,799.55		1,799.55		1,799.55	3,999.44	89
22,655.56		22,655.56		22,655.56	5,360.19	90
1,710.64		1,710.64		1,710.64	156.41	91
12,825.25	24.87	12,850.12	21.67	12,828.45	5,510.92	92
2,557.81	6.99	2,564.80	3.50	2,561.30	2,647.86	93
33,810.08	2,847.37	36,657.45	2,406.97	34,250.48	18,723.49	94
65,501.94	3,254.42	68,756.36	3,336.56	65,419.80	9,599.10	95
1,250.10		1,250.10		1,250.10	1,595.84	96
1,412.72	37.00	1,449.72	140.00	1,309.72	502.29	97
2,302.34		2,302.34		2,302.34	584.99	98
9,143.57	2.19	9,145.76		9,145.76	4,052.57	99
20,597.85	4,144.95	24,742.80	912.01	23,830.79	329.05	100
19,317.22		19,317.22		19,317.22	8,758.45	101
4,103.72	172.55	4,276.27		4,276.27	565.05	102
4,042.51		4,042.51		4,042.51	317.32	103
22,720.72	3,077.79	25,798.51	5.10	25,793.41	3,125.65	104
15,549.81	1,145.89	16,695.70	1,121.28	15,574.42	4,491.14	105
1,983.81		1,983.81		1,983.81	531.74	106
3,892.80		3,892.80		3,892.80	7,451.97	107
7,606.40	52.23	7,658.63	52.23	7,606.40	3,951.97	108
1,663.15		1,663.15	510	1,658.05	396.62	109
672.02		672.02		672.02	16.80	110
13,765.33		13,765.33		13,765.33	11,587.79	111
4,383.44		4,383.44		4,383.44	7,098.94	112
12,427.13	3,167.33	15,594.46	8,187.91	7,406.55	2,834.56	113
12,552.95		12,552.95		12,552.95	1,074.59	114
14,804.38	51.53	14,855.91	22.00	14,833.91	17,514.48	115
4,476.23	774.03	5,250.26	470.41	4,779.85	451.94	116
989.16	538.03	1,527.19	278.68	1,248.51	425.31	117
8,562.98		8,562.98		8,562.98	1,015.06	118
736.39		736.39		736.39	1,353.47	119
3,959.14	2.71	3,961.85		3,961.85	783.77	120
5,191.70		5,191.70	4.97	5,186.73	179.75	121
194.50		194.50		194.50	65.11	122

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
123	Central City	4,657.16	8,568.24	13,225.40
124	Charlotte	1,655.43	4,379.39	6,034.82
125	Charter Oak	10,926.29	20,746.04	31,672.33
126	Chatsworth	958.22	570.32	1,528.54
127	Chelsea	3,629.26	3,127.44	6,756.70
128	Chester	271.01	2,046.91	2,317.92
129	Chillicothe	397.94	554.77	952.71
130	Churdan	2,100.81	7,902.18	10,002.99
131	Cincinnati	902.92	2,201.36	3,104.28
132	Clare	880.44	536.34	1,416.78
133	Clarence	2,808.17	9,742.64	12,550.81
134	Clarksville	12,551.57	12,281.65	24,833.22
135	Clayton	1,159.47	575.45	1,734.92
136	Clearfield	3,969.64	3,697.61	7,667.25
137	Cleghorn	460.40	3,401.63	3,862.03
138	Clemmons	325.85	1,293.13	1,618.98
139	Clermont	7,392.61	9,200.02	16,592.63
140	Clio	177.38	601.91	779.29
141	Clover Hills—P. O. W. Des Moines	552.26	612.61	1,164.87
142	Clutier	8,120.71	1,899.87	10,020.58
143	Coburg	786.84	487.95	1,274.79
144	Coggon	4,017.66	46,216.17	50,233.83
145	Coin	2,811.96	4,541.64	7,353.60
146	Colesburg	437.81	13,943.23	14,381.04
147	College Springs	1,812.58	1,557.45	3,370.03
148	Collins	1,136.87	15,122.15	16,259.02
149	Colo	4,584.27	6,424.78	11,009.05
150	Columbus City	440.47	500.26	940.73
151	Columbus Junction	4,804.16	11,704.41	16,508.57
152	Colwell	531.71	566.97	1,098.68
153	Conesville	9.06	948.41	957.47
154	Conrad	1,972.61	7,536.58	9,509.19
155	Conway	1,414.38	1,148.67	2,563.05
156	Coon Rapids	13,050.09	54,050.01	67,100.10
157	Coppock	13.98	92.28	106.26
158	Coralville—P. O. Iowa City	810.99	4,601.04	5,412.03
159	Correctionville	4,184.27	12,744.57	16,928.84
160	Corwith	9,124.48	14,129.68	23,254.16
161	Corydon	5,214.94	34,993.34	40,208.28
162	Cotter	142.58	220.90	363.48
163	Coulter	3,138.49	3,808.61	6,947.10
164	Craig	1,071.04	1,904.68	2,975.72
165	Crawfordsville	3,056.84	4,739.36	7,796.20
166	Cromwell	474.17	542.87	1,017.04
167	Crystal Lake	1,501.28	1,257.36	2,758.64
168	Cumberland	908.10	5,218.79	6,126.89
169	Cumming	1,338.78	455.34	1,794.12
170	Curlew	4,893.38	1,072.93	5,966.31
171	Cushing	2,715.94	1,955.94	4,671.88
172	Cylinder	2.13	3,035.81	3,037.94
173	Dakota City	2,991.74	4,581.04	7,572.78
174	Dallas	270.53	1,423.08	1,693.61
175	Dallas Center	6,352.15	25,416.62	31,768.77
176	Dana	746.18	756.46	1,502.64
177	Danbury	8,647.34	9,622.06	18,269.40
178	Danville	2,956.40	6,833.49	9,789.89
179	Davis City	1,943.77	3,160.31	5,104.08
180	Dawson	5,773.70	9,863.22	15,636.92
181	Dayton	38,343.30	48,056.62	86,399.92
182	Decatur City	196.54	615.92	812.46
183	Dedham	1,050.25	4,697.23	5,747.48
184	Deep River	3,023.74	3,534.82	6,558.56

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
10,002.22	1,170.50	11,172.72	116.00	11,056.72	2,168.68	123
5,244.47	----------	5,244.47	----------	5,244.47	790.35	124
16,787.05	----------	16,787.05	----------	16,787.05	14,885.28	125
520.90	----------	520.90	10.00	510.90	1,017.64	126
3,636.81	10.00	3,646.81	----------	3,646.81	3,109.89	127
1,348.65	----------	1,348.65	----------	1,348.65	969.27	128
255.86	----------	255.86	----------	255.86	696.85	129
7,389.78	----------	7,389.78	----------	7,389.78	2,613.21	130
1,671.65	393.02	2,064.67	----------	2,064.67	1,039.61	131
784.69	----------	784.69	42.74	741.95	674.83	132
8,414.50	----------	8,414.50	----------	8,414.50	4,136.31	133
14,690.76	857.61	15,548.37	1,389.47	14,158.90	10,674.32	134
1,125.12	----------	1,125.12	----------	1,125.12	609.80	135
3,055.25	----------	3,055.35	----------	3,055.35	4,611.90	136
3,156.50	12.50	3,169.00	----------	3,169.00	693.63	137
1,355.43	----------	1,355.43	45.86	1,309.57	309.41	138
8,586.42	10.13	8,596.55	2.73	8,593.82	7,998.81	139
595.62	----------	595.62	----------	595.62	183.67	140
828.52	----------	828.52	----------	828.52	336.35	141
3,697.23	350.00	4,047.23	----------	4,047.23	5,973.35	142
792.51	----------	792.51	----------	792.51	482.28	143
42,102.17	551.04	42,653.21	1,318.16	41,335.05	8,898.78	144
4,458.66	866.16	5,324.82	623.56	4,701.26	2,652.34	145
8,233.80	----------	8,233.80	----------	8,233.80	6,147.24	146
2,240.88	----------	2,240.88	----------	2,240.88	1,129.15	147
14,592.46	987.79	15,580.25	262.64	15,317.61	941.41	148
8,642.40	----------	8,642.40	----------	8,642.40	2,366.65	149
629.78	----------	629.78	----------	629.78	310.95	150
12,122.56	120.69	12,243.25	106.25	12,137.00	4,371.57	151
1,671.17	----------	1,671.17	887.68	783.49	315.19	152
781.51	----------	781.51	51.29	730.22	227.25	153
6,828.24	1.47	6,829.71	----------	6,829.71	2,679.48	154
1,297.04	----------	1,297.04	----------	1,297.04	1,266.01	155
50,534.32	21.86	50,556.18	141.26	50,414.92	16,685.18	156
67.70	----------	67.70	----------	67.70	38.56	157
4,650.08	----------	4,650.08	----------	4,650.08	761.95	158
11,367.79	----------	11,367.79	----------	11,367.79	5,561.05	159
14,883.34	----------	14,883.34	----------	14,883.34	8,370.82	160
36,507.59	7,979.59	44,487.18	8,450.84	36,036.34	4,171.94	161
227.08	----------	227.08	10.08	217.00	146.48	162
4,834.76	----------	4,834.76	----------	4,834.76	2,112.34	163
2,625.00	----------	2,625.00	----------	2,625.00	350.72	164
3,236.77	----------	3,236.77	----------	3,236.77	4,559.43	165
606.96	----------	606.96	----------	606.96	410.08	166
1,293.09	----------	1,293.09	----------	1,293.09	1,465.55	167
4,292.63	268.27	4,560.90	----------	4,560.90	1,565.99	168
514.73	----------	514.73	----------	514.73	1,279.39	169
1,225.50	----------	1,225.50	----------	1,225.50	4,740.81	170
2,985.90	----------	2,985.90	----------	2,985.90	1,685.98	171
2,604.77	2,394.36	4,999.13	2,000.00	2,999.13	38.81	172
4,432.97	----------	4,432.97	----------	4,432.97	3,139.81	173
1,552.94	----------	1,552.94	----------	1,552.94	140.67	174
24,032.11	32.89	24,065.00	504.68	23,560.32	8,208.45	175
556.26	----------	556.26	----------	556.26	946.38	176
13,776.58	19.82	13,796.40	1,093.00	12,703.40	5,566.00	177
5,349.34	----------	5,349.34	----------	5,349.34	4,440.55	178
2,243.43	118.11	2,361.54	590.66	1,770.88	3,333.20	179
16,544.51	228.00	16,772.51	1,621.00	15,151.51	485.41	180
73,208.04	----------	73,208.04	----------	73,208.04	18,191.88	181
642.27	----------	642.27	----------	642.27	170.19	182
4,212.79	----------	4,212.79	----------	4,212.79	1,534.69	183
6,163.86	----------	6,163.86	----------	6,163.86	394.70	184

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
185	Defiance	2,319.89	2,304.05	4,623.94
186	Delaware	26.45	738.85	765.30
187	Delhi	526.63	1,420.28	1,946.91
188	Delmar	6,237.64	6,610.43	12,848.07
189	Deloit	2,772.83	2,473.92	5,246.75
190	Delphos	159.57	130.03	289.60
191	Delta	2,186.43	2,902.52	5,088.95
192	Denver	3,498.02	12,253.52	15,751.54
193	Derby	1,428.20	926.68	2,354.88
194	De Soto	946.73	1,096.70	2,043.43
195	Dexter	10,071.02	12,601.08	22,672.10
196	Diagonal	2,765.61	7,034.73	9,800.34
197	Dickens	1,656.82	637.05	2,293.87
198	Dike	6,531.78	13,279.38	19,811.16
199	Dixon	983.23	2,567.66	3,550.89
200	Dolliver	1,747.20	1,457.58	3,204.78
201	Donahue	1,148.49	959.32	2,107.81
202	Donnan	923.26	103.00	1,026.26
203	Donnellson	3,365.83	6,344.69	9,710.52
204	Doon	635.91	5,567.41	6,203.32
205	Dougherty	1,245.14	1,020.12	2,265.26
206	Dow City	3,833.23	4,650.10	8,483.33
207	Dows	1,934.18	8,388.97	10,323.15
208	Drakesville	413.78	491.59	905.37
209	Dumont	2,214.49	9,682.57	11,897.06
210	Duncombe	2.62	4,386.42	4,389.04
211	Dundee	814.55	952.24	1,766.79
212	Dunkerton	3,127.55	8,562.92	11,690.47
213	Dunlap	4,281.26	17,350.71	21,631.97
214	Durant	6,156.66	17,700.59	23,857.25
215	Durango	253.53	231.00	484.53
216	Dysart	10,654.50	31,244.28	41,898.78
217	Earlham	4,902.01	13,493.44	18,395.45
218	Earling	2,323.46	5,315.91	7,639.37
219	Earlville	2,550.99	11,120.90	13,671.89
220	Early	2,480.07	17,385.53	19,865.60
221	Eddyville	2,375.59	5,330.59	7,706.18
222	Edgewood	2,439.10	7,613.76	10,052.86
223	Elberon	3,101.54	3,741.18	6,842.72
224	Eldridge	4,444.56	6,923.80	11,368.36
225	Elgin	2,457.15	7,964.64	10,421.79
226	Elkader	3,693.28	25,447.92	29,141.20
227	Elkhart	1,881.77	2,952.74	4,834.51
228	Elk Horn	361.00	3,428.26	3,789.26
229	Elkport	335.04	631.95	966.99
230	Elliott	4,464.24	4,230.00	8,694.24
231	Ellston	741.77	843.40	1,585.17
232	Ellsworth	2,933.93	8,609.67	11,543.60
233	Elma	155.44	7,058.03	7,213.47
234	Ely	346.50	874.26	1,220.76
235	Emerson	2,474.03	11,076.71	13,550.74
236	Epworth	838.75	3,384.68	4,223.43
237	Essex	5,217.07	8,073.48	13,290.55
238	Everly	7,436.54	10,578.91	18,015.45
239	Exira	5,527.13	12,134.69	17,661.82
240	Exline	831.85	977.08	1,808.93
241	Fairbank	6,727.89	12,063.08	18,790.97
242	Fairfax	248.78	1,338.95	1,587.73
243	Farley	1,800.85	6,411.18	8,212.03
244	Farmersburg	750.73	2,251.60	3,002.33
245	Farmington	2,402.88	6,507.76	8,910.64
246	Farnhamville	5,474.18	11,002.72	16,476.90

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
2,068.21	----------	2,068.21	----------	2,068.21	2,555.73	185
540.64	----------	540.64	----------	540.64	224.66	186
1,724.68	----------	1,724.68	----------	1,724.68	222.23	187
9,922.07	----------	9,922.07	----------	9,922.07	2,926.00	188
3,490.18	----------	3,490.18	----------	3,490.18	1,756.57	189
108.80	----------	108.80	----------	108.80	180.80	190
2,744.58	300.00	3,044.58	----------	3,044.58	2,044.37	191
11,610.03	----------	11,610.03	----------	11,610.03	4,141.51	192
1,252.90	----------	1,252.90	----------	1,252.90	1,101.98	193
822.55	----------	822.55	----------	822.55	1,220.88	194
13,012.64	----------	13,012.64	----------	13,012.64	9,659.46	195
6,084.20	367.70	6,451.90	----------	6,451.90	3,348.44	196
803.05	----------	803.05	----------	803.05	1,490.82	197
12,169.73	----------	12,169.73	----------	12,169.73	7,641.43	198
1,942.55	----------	1,942.55	----------	1,942.55	1,608.34	199
1,621.33	145.32	1,766.65	----------	1,766.65	1,438.13	200
1,367.95	----------	1,367.95	----------	1,367.95	739.86	201
325.72	115.35	441.07	114.63	326.44	699.82	202
6,471.63	----------	6,471.63	----------	6,471.63	3,238.89	203
5,150.20	529.76	5,679.96	38.30	5,641.66	561.66	204
971.86	----------	971.86	----------	971.86	1,293.40	205
6,460.31	2,500.00	8,960.31	1,800.00	7,160.31	1,323.02	206
8,660.13	127.40	8,787.53	9.16	8,778.37	1,544.78	207
881.08	----------	881.08	----------	881.08	24.29	208
9,355.51	----------	9,355.51	----------	9,355.51	2,541.55	209
4,049.37	1,463.20	5,512.57	1,130.89	4,381.68	7.36	210
1,625.69	----------	1,625.69	----------	1,625.69	141.16	211
9,200.72	----------	9,200.72	----------	9,200.72	2,489.75	212
17,894.50	3,311.73	21,206.23	3,506.53	17,699.90	3,932.07	213
19,122.68	----------	19,122.68	----------	19,122.68	4,734.57	214
311.35	----------	311.35	----------	311.35	173.18	215
36,943.33	----------	36,943.33	287.76	36,655.57	5,243.21	216
12,825.08	8.25	12,833.33	22.63	12,810.70	5,584.75	217
4,564.82	----------	4,564.82	----------	4,564.82	3,074.55	218
12,088.40	79.41	12,167.81	4.30	12,163.51	1,508.38	219
11,702.70	240.60	11,943.30	240.60	11,702.70	8,162.90	220
5,643.14	223.52	5,866.66	193.76	5,672.90	2,633.28	221
9,706.00	----------	9,706.00	----------	9,706.00	346.86	222
4,564.66	----------	4,564.66	----------	4,564.66	2,278.06	223
7,046.28	----------	7,046.28	----------	7,046.28	4,322.08	224
7,179.12	1.25	7,180.37	5.00	7,175.37	3,246.42	225
27,534.11	6,309.24	33,843.35	8,117.95	25,725.40	3,415.80	226
3,078.38	151.68	3,230.06	110.70	3,119.36	1,715.15	227
3,432.04	45.00	3,477.04	----------	3,477.04	312.22	228
432.99	----------	432.99	----------	432.99	534.00	229
5,472.16	----------	5,472.16	----------	5,472.16	3,222.08	230
867.14	----------	867.14	----------	867.14	718.03	231
7,849.97	----------	7,849.97	----------	7,849.97	3,693.63	232
7,472.30	1,000.00	8,472.30	1,925.31	6,546.99	666.48	233
807.71	----------	807.71	----------	807.71	413.05	234
8,869.76	1,298.53	10,168.29	866.29	9,302.00	4,248.74	235
4,027.24	----------	4,027.24	----------	4,027.24	196.19	236
6,988.44	----------	6,988.44	----------	6,988.44	6,302.11	237
12,179.08	----------	12,179.08	----------	12,179.08	5,826.37	238
14,050.93	----------	14,050.93	5.77	14,045.16	3,616.66	239
1,587.12	----------	1,587.12	----------	1,587.12	221.81	240
8,838.61	----------	8,838.61	----------	8,838.61	9,952.36	241
1,097.81	----------	1,097.81	----------	1,097.81	489.92	242
6,644.18	3,500.00	10,144.18	2,900.25	7,243.93	968.10	243
4,124.72	1.00	4,125.72	1,401.00	2,724.72	277.61	244
6,154.26	113.48	6,267.74	113.48	6,154.26	2,756.38	245
14,092.62	----------	14,092.62	77.94	14,014.68	2,462.22	246

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
247	Farragut	4,474.06	26,676.25	31,150.31
248	Fayette	2,944.78	12,170.97	15,115.75
249	Fenton	2,467.39	4,618.59	7,085.98
250	Ferguson	344.92	691.67	1,036.59
251	Fertile	128.10	1,172.79	1,300.89
252	Floris	244.02	326.51	570.53
253	Floyd	2,277.49	1,723.10	4,000.59
254	Fonda	19,087.06	34,095.28	53,182.34
255	Fontanelle	9,999.54	15,393.45	25,392.99
256	Fort Atkinson	495.87	2,251.27	2,747.14
257	Fostoria	7,689.67	369.01	8,058.68
258	Franklin—Rt. 2, West Point, Ia	300.60	----------	300.60
259	Fraser	64.33	512.10	576.43
260	Fredericksburg	8,756.88	15,196.20	23,953.08
261	Frederika	727.54	669.98	1,397.52
262	Fredonia—P. O. Columbus Jct	199.45	177.54	376.99
263	Fremont	15,183.15	15,409.16	30,592.31
264	Galt	1,013.21	714.55	1,727.76
265	Galva	5,506.21	8,793.84	14,300.05
266	Garber	617.69	877.74	1,495.43
267	Garden Grove	2,322.45	2,938.34	5,260.79
268	Garnavillo	1,622.27	5,055.76	6,678.03
269	Garner	20,666.44	18,375.00	39,041.44
270	Garrison	131.69	5,556.71	5,688.40
271	Garwin	4,133.09	3,540.27	7,673.36
272	Geneva	2,644.43	354.09	2,998.52
273	George	3,724.01	10,293.27	14,017.28
274	Gilbert	1,442.99	2,007.99	3,450.98
275	Gilbertville	1,615.28	1,225.76	2,841.04
276	Gilman	2,613.50	7,443.13	10,056.63
277	Gilmore City	6,360.35	10,226.21	16,586.56
278	Gladbrook	5,701.39	11,416.64	17,118.03
279	Glidden	19,108.86	53,868.95	72,977.81
280	Goldfield	3,719.38	5,935.35	9,654.73
281	Goodell	2,619.99	1,453.96	4,073.95
282	Gooselake	2,457.79	1,784.39	4,242.18
283	Gowrie	15,609.88	36,745.47	52,355.35
284	Graettinger	1,945.22	14,469.69	16,414.91
285	Graf	201.76	50.00	251.76
286	Grafton	4,180.67	7,567.99	11,748.66
287	Grand Junction	10,370.17	11,819.93	22,190.10
288	Grand Mound	2,386.96	5,121.92	7,508.88
289	Grand River	509.94	1,486.46	1,996.40
290	Grandview	274.67	1,218.26	1,492.93
291	Granger	5,880.04	9,767.91	15,647.95
292	Grant	715.20	1,225.63	1,940.83
293	Granville	5,421.73	5,963.39	11,385.12
294	Gravity	1,409.79	1,695.18	3,104.97
295	Gray	3,293.76	2,284.66	5,578.42
296	Greeley	947.29	1,779.00	2,726.29
297	Greene	8,222.84	25,768.72	33,991.56
298	Greenfield	36,196.34	221,356.20	257,552.54
299	Green Island	679.15	810.83	1,489.98
300	Greenville	379.82	421.93	801.75
301	Grimes	634.38	12,289.01	12,923.39
302	Griswold	9,966.28	12,904.24	22,870.52
303	Grundy Center	7,548.40	24,903.95	32,452.35
304	Gruver	177.38	353.44	530.82
305	Guernsey	1,096.88	579.38	1,676.26
306	Guthrie Center	10,519.80	31,125.32	41,645.12
307	Guttenberg	42,172.77	120,717.23	162,890.00
308	Halbur	1,547.46	2,937.35	4,484.81

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
25,773.73	220.00	25,993.73	----------	25,993.73	5,156.58	247
13,155.79	355.90	13,511.69	6.31	13,505.38	1,610.37	248
5,602.19	----------	5,602.19	----------	5,602.19	1,483.79	249
653.58	.30	653.88	----------	653.88	382.71	250
866.03	----------	866.03	----------	866.03	434.86	251
469.72	----------	469.72	----------	469.72	100.81	252
2,307.69	1.00	2,308.69	----------	2,308.69	1,691.90	253
33,579.03	----------	33,579.03	----------	33,579.03	19,603.31	254
15,437.55	10.67	15,448.22	----------	15,448.22	9,944.77	255
2,130.75	----------	2,130.75	----------	2,130.75	616.39	256
6,208.22	----------	6,208.22	----------	6,208.22	1,850.46	257
96.22	----------	96.22	----------	96.22	204.38	258
431.65	----------	431.65	----------	431.65	144.78	259
14,729.29	5.26	14,734.55	4.50	14,730.05	9,223.03	260
925.27	----------	925.27	----------	925.27	472.25	261
226.81	----------	226.81	----------	226.81	150.18	262
29,677.04	----------	29,677.04	650.00	29,027.04	1,565.27	263
970.86	----------	970.86	----------	970.86	756.90	264
12,298.80	45.40	12,344.20	1,500.00	10,844.20	3,455.85	265
1,418.48	----------	1,418.48	----------	1,418.48	76.95	266
2,164.74	33.93	2,198.67	----------	2,198.67	3,062.12	267
6,022.79	----------	6,022.79	----------	6,022.79	655.24	268
23,249.50	----------	23,249.50	----------	23,249.50	15,791.94	269
5,575.01	3.00	5,578.01	3.00	5,575.01	113.39	270
3,721.90	----------	3,721.90	----------	3,721.90	3,951.46	271
728.97	----------	728.97	----------	728.97	2,269.55	272
9,908.79	75.00	9,983.79	----------	9,983.79	4,033.49	273
1,416.55	----------	1,416.55	----------	1,416.55	2,034.43	274
1,038.93	----------	1,038.93	----------	1,038.93	1,802.11	275
6,789.92	855.65	7,645.57	----------	7,645.57	2,411.06	276
9,098.42	----------	9,098.42	----------	9,098.42	7,488.14	277
11,521.83	----------	11,521.83	----------	11,521.83	5,596.20	278
45,210.38	15.00	45,225.38	62.09	45,163.29	27,814.52	279
6,860.55	2,165.00	9,025.55	2,037.50	6,988.05	2,666.68	280
1,037.39	----------	1,037.39	----------	1,037.39	3,036.56	281
1,687.36	----------	1,687.36	----------	1,687.36	2,554.82	282
39,924.53	83.28	40,007.81	34.98	39,972.83	12,382.52	283
14,431.58	81.20	14,512.78	20.16	14,492.62	1,922.29	284
170.27	----------	170.27	----------	170.27	81.49	285
7,644.67	----------	7,644.67	----------	7,644.67	4,103.99	286
27,995.69	14.88	28,010.57	7,608.15	20,402.42	1,787.68	287
4,930.30	42.50	4,972.80	127.27	4,845.53	2,663.35	288
1,832.75	----------	1,832.75	----------	1,832.75	163.65	289
1,245.36	----------	1,245.36	----------	1,245.36	247.57	290
11,882.97	----------	11,882.97	----------	11,882.97	3,764.98	291
1,152.57	----------	1,152.57	----------	1,152.57	788.26	292
6,341.55	----------	6,341.55	----------	6,341.55	5,043.57	293
2,445.17	----------	2,445.17	----------	2,445.17	659.80	294
1,897.83	----------	1,897.83	----------	1,897.83	3,680.59	295
1,980.31	----------	1,980.31	----------	1,980.31	745.98	296
26,352.61	----------	26,352.61	100.00	26,252.61	7,738.95	297
166,433.87	----------	166,433.87	638.00	165,795.87	91,756.67	298
558.84	----------	558.84	10.00	548.84	941.14	299
436.45	----------	436.45	----------	436.45	365.30	300
11,473.59	30.05	11,503.64	----------	11,503.64	1,419.75	301
15,201.53	22.75	15,224.28	147.82	15,076.46	7,794.06	302
25,016.56	106.16	25,122.72	----------	25,122.72	7,329.63	303
443.99	----------	443.99	----------	443.99	86.83	304
959.53	----------	959.53	----------	959.53	716.73	305
27,890.67	.55	27,891.22	21.97	27,869.25	13,775.87	306
139,935.22	30.00	139,965.22	60.00	139,905.22	22,984.78	307
4,391.14	1.00	4,392.14	2.00	4,390.14	94.67	308

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
309	Hamilton	464.36	404.86	869.22
310	Hancock	345.81	1,708.91	2,054.72
311	Hanlontown	1,191.78	1,550.41	2,742.19
312	Hansell	779.17	611.24	1,390.41
313	Harcourt	2,053.32	25,495.18	27,548.50
314	Hardy	2,801.62	590.80	3,392.42
315	Harper	508.16	1,115.35	1,623.51
316	Harpers Ferry	739.16	3,836.42	4,575.58
317	Harris	2,130.83	4,409.16	6,539.99
318	Hartford	905.30	1,060.84	1,966.14
319	Hartley	402.53	53,718.62	54,121.15
320	Hartwick	128.11	492.79	620.90
321	Harvey	33.78	979.56	1,013.34
322	Hastings	632.33	2,383.54	3,015.87
323	Havelock	592.27	3,725.12	4,317.39
324	Hawkeye	.12	15,060.26	15,060.38
325	Hayesville	501.15	1,007.79	1,508.94
326	Hazelton	568.31	1,398.41	1,966.72
327	Hedrick	1,571.02	8,035.44	9,606.46
328	Henderson	1,130.50	1,032.03	2,162.53
329	Hepburn	1,373.68	151.69	1,525.37
330	Hills	535.84	1,300.56	1,836.40
331	Hillsboro	1,443.33	979.95	2,423.28
332	Hinton	6,969.48	6,452.64	13,422.12
333	Holland	992.49	750.15	1,742.64
334	Holstein	33,324.51	26,262.58	59,587.09
335	Holy Cross—P. O. N. B. Vista	121.33	1,247.21	1,368.54
336	*Hopeville—P. O. Murray			
337	Hopkinton	3,308.69	20,433.80	23,742.49
338	Hornick	542.42	5,093.50	5,635.92
339	Hospers	4,788.23	7,459.34	12,247.57
340	Hubbard	7,859.03	9,604.83	17,463.86
341	Hudson	11,192.77	21,577.43	32,770.20
342	Hull	5,911.19	18,864.81	24,776.00
343	Humeston	3,016.89	25,682.41	28,699.30
344	Hurstville	4.43	488.19	492.62
345	Huxley	6,351.36	5,135.74	11,487.10
346	Imogene	2,194.82	4,482.58	6,677.40
347	Inwood	6,518.12	10,459.29	16,977.41
348	Ionia	74.72	990.51	1,065.23
349	Ireton	10,330.65	15,986.83	26,317.48
350	Irwin	3,169.40	4,074.20	7,243.60
351	Jackson Junction	352.78	1,211.94	1,564.72
352	Jamaica	3,604.66	12,721.39	16,326.05
353	Janesville	4,213.27	3,497.55	7,710.82
354	Jesup	5,439.54	5,306.47	10,746.01
355	Jewell Jct.—P. O. Jewell	5,606.28	16,300.45	21,906.73
356	Joice	137.90	1,540.86	1,678.76
357	Jolley	1,511.44	1,028.93	2,540.37
358	Kalona	3,808.86	9,321.34	13,130.20
359	Kamrar	3,261.20	1,661.78	4,922.98
360	Kanawha	1,493.90	19,864.73	21,358.63
361	Kellerton	3,896.76	4,483.08	8,379.84
362	Kelley	2,053.54	5,463.40	7,516.94
363	Kellogg	4,277.08	8,453.03	12,730.11
364	Kensett	973.33	4,713.36	5,686.69
365	Kent	1,618.99	650.73	2,269.72
366	Keosauqua	2,761.55	6,526.65	9,288.20
367	Keota	8,107.03	22,888.57	30,995.60
368	Keswick	737.46	1,348.04	2,085.50
369	Keystone	4,880.22	6,074.54	10,954.76
370	Kimballton	5,106.73	12,723.70	17,830.43

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
341.80		341.80		341.80	527.42	309
1,908.86		1,908.86		1,908.86	145.86	310
1,566.79		1,566.79	15.33	1,551.46	1,190.73	311
580.35		580.35		580.35	810.06	312
25,542.73		25,542.73		25,542.73	2,005.77	313
645.86		645.86		645.86	2,746.56	314
1,394.04		1,394.04		1,394.04	229.47	315
3,916.98		3,916.98		3,916.98	658.60	316
5,418.74	64.00	5,482.74	460.00	5,022.74	1,517.25	317
703.81	300.00	1,003.81		1,003.81	962.33	318
51,680.14	472.40	52,152.54	563.44	51,589.10	2,532.05	319
350.63		350.63		350.63	270.27	320
768.08		768.08		768.08	245.26	321
1,932.62		1,932.62		1,932.62	1,083.25	322
3,842.05		3,842.05		3,842.05	475.34	323
14,192.13	494.10	14,686.23	12.70	14,673.53	386.85	324
738.99		738.99		738.99	769.95	325
1,553.28		1,553.28		1,553.28	413.44	326
6,901.12	74.49	6,975.61		6,975.61	2,630.85	327
1,660.03	144.12	1,804.15	127.44	1,676.71	485.82	328
243.67		243.67		243.67	1,281.70	329
1,011.34		1,011.34		1,011.34	825.06	330
1,056.02		1,056.02		1,056.02	1,367.26	331
5,111.68	1.75	5,113.43	3.57	5,109.86	8,312.26	332
840.01		840.01		840.01	962.63	333
41,805.37		41,805.37		41,805.37	17,781.72	334
988.15		988.15		988.15	380.39	335
						336
21,436.70		21,436.70		21,436.70	2,305.79	337
5,404.81		5,404.81	17.75	5,387.06	248.86	338
8,324.23		8,324.23		8,324.23	3,923.34	339
12,734.37	17.13	12,751.50	5.12	12,746.38	4,717.48	340
26,929.50	2.00	26,931.50		26,931.50	5,838.70	341
21,276.92	1,500.33	22,777.25	886.84	21,890.41	2,885.59	342
25,321.59	641.57	25,963.16	368.17	25,594.99	3,104.31	343
471.62		471.62		471.62	21.00	344
3,766.12		3,766.12		3,766.12	7,720.98	345
4,706.41		4,706.41		4,706.41	1,970.99	346
12,017.08		12,017.08		12,017.08	4,960.33	347
831.31		831.31	6.98	824.33	240.90	348
19,224.26	605.64	19,829.90	598.71	19,231.19	7,086.29	349
4,807.67		4,807.67		4,807.67	2,435.93	350
1,212.94		1,212.94		1,212.94	351.78	351
6,462.17		6,462.17		6,462.17	9,863.88	352
3,198.32		3,198.32		3,198.32	4,512.50	353
5,518.24	15.00	5,533.24		5,533.24	5,212.77	354
12,546.99	10.69	12,557.68	21.60	12,356.08	9,370.65	355
1,806.52	612.50	2,419.02	833.75	1,585.27	93.49	356
898.18	33.40	931.58		931.58	1,608.79	357
10,002.34	1,550.64	11,552.98	1,622.00	9,930.98	3,199.22	358
1,222.36		1,222.36		1,222.36	3,700.62	359
18,630.35	4,001.14	22,631.49	3,850.67	18,780.82	2,577.81	360
5,129.76		5,129.76		5,129.76	3,250.08	361
6,150.66	6.17	6,156.83	.46	6,156.37	1,360.57	362
9,827.92		9,827.92		9,827.92	2,902.19	363
5,150.19		5,150.19		5,150.19	536.50	364
951.33	5.00	956.33	16.00	940.33	1,329.39	365
4,364.73		4,364.73		4,364.73	4,923.47	366
21,243.00	126.13	21,369.13	66.46	21,302.67	9,692.93	367
1,084.49		1,084.49		1,084.49	1,001.01	368
6,439.18		6,439.18		6,439.18	4,515.58	369
10,964.07	3.30	10,967.37	5.50	10,961.87	6,868 56	370

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
371	Kingsley	12,548.92	12,484.86	25,033.78
372	Kinross	463.93	553.91	1,017.84
373	Kirkman	631.74	1,563.99	2,195.73
374	Kirkville	232.87	1,028.13	1,261.00
375	Kiron	1,968.21	1,375.69	3,343.90
376	Klemme	4,564.44	7,329.45	11,893.89
377	Knierim	4,536.83	1,558.99	6,095.82
378	Lacona	302.65	2,205.26	2,507.91
379	Ladora	8,015.71	2,315.07	10,330.78
380	Lakota	3,323.98	9,130.55	12,454.53
381	Lake Mills	9,983.83	79,295.40	89,279.23
382	Lake Park	4,565.67	33,356.54	37,922.21
383	Lake View	14,351.71	51,688.19	66,039.90
384	Lamoni	2,419.42	97,239.20	99,658.62
385	Lamont	1,913.35	2,757.55	4,670.90
386	Lamotte	768.72	2,217.26	2,985.98
387	Lanesboro	352.51	1,136.24	1,488.75
388	Lansing	3,860.05	31,705.34	35,565.39
389	La Porte City	42,642.00	109,199.84	151,841.84
390	Larchwood	3,337.19	10,595.10	13,932.29
391	Larrabee	137.58‡	3,964.81	3,827.23
392	Latimer	1,687.77	2,684.33	4,372.10
393	Laurel	792.55	971.67	1,764.22
394	Laurens	22,333.08	18,685.24	41,018.32
395	Lawler	5,157.11	8,327.50	13,484.61
396	Lawton	258.54	2,363.19	2,621.73
397	Le Claire	204.01	4,280.39	4,484.40
398	Ledyard	979.65	4,573.92	5,553.57
399	Le Grand	908.24	900.43	1,808.67
400	Lehigh	5,070.08	13,198.07	18,268.15
401	Leighton	376.70	471.59	848.29
402	Leland	2,774.96	1,658.28	4,433.24
403	Lenox	13,460.86	44,649.53	58,110.39
404	Le Roy	270.95	565.10	836.05
405	Lester	563.73	4,138.15	4,701.88
406	Letts	845.42	1,954.41	2,799.83
407	Lewis	2,643.26	6,249.64	8,892.90
408	Libertyville	289.56	1,085.02	1,374.58
409	Lidderdale	2,625.23	4,130.27	6,755.50
410	Lime Springs	854.85	6,900.56	7,755.41
411	Lincoln	6,481.74	2,401.42	8,883.16
412	Linden	12.47	20,889.67	20,902.14
413	Lineville	32.94	2,753.57	2,786.51
414	Linn Grove	290.56	3,680.23	3,970.79
415	Lisbon	7,135.49	13,241.06	20,376.55
416	Liscomb	2,162.81	1,288.12	3,450.93
417	Littleport	36.71	1,081.12	1,117.83
418	Little Rock	1,403.12	21,141.49	22,544.61
419	Little Sioux	1,035.01	3,999.06	5,034.07
420	Livermore	2,778.36	13,281.50	16,059.86
421	Lockridge	323.88	1,145.26	1,469.14
422	Logan	7,738.02	15,642.58	23,380.60
423	Lohrville	24,613.20	19,285.59	43,898.79
424	Lone Rock	4,524.56	1,895.82	6,420.38
425	Lone Tree	4,545.09	6,035.30	10,580.39
426	Long Grove	679.55	2,408.88	3,088.43
427	Lorimor	3,426.90	2,656.08	6,082.98
428	Lost Nation	3,922.53	5,802.93	9,725.46
429	Lovilia	1,988.54	2,889.91	4,878.45
430	Lowden	5,804.66	6,402.35	12,207.01
431	Low Moor	147.00	3,308.32	3,455.32
432	Luana	808.93	1,760.06	2,568.99

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
13,025.34	----------	13,025.34	----------	13,025.34	12,008.44	371
817.93	----------	817.93	----------	817.93	199.91	372
1,399.06	----------	1,399.06	----------	1,399.06	796.67	373
810.59	----------	810.59	----------	810.59	450.41	374
1,516.69	----------	1,516.69	----------	1,516.69	1,827.21	375
7,768.40	----------	7,768.40	----------	7,768.40	4,125.49	376
1,271.52	----------	1,271.52	----------	1,271.52	4,824.30	377
2,441.36	----------	2,441.36	129.39	2,311.97	195.94	378
2,687.71	----------	2,687.71	----------	2,687.71	7,643.07	379
6,648.10	23.14	6,671.24	93.14	6,578.10	5,876.43	380
76,091.31	----------	76,091.31	----------	76,091.31	13,187.92	381
28,311.39	----------	28,311.39	----------	28,311.39	9,610.82	382
57,388.63	49.20	57,437.83	94.09	57,343.74	8,696.16	383
90,765.57	2,290.25	93,055.82	1,057.08	91,998.74	7,659.88	384
2,812.81	----------	2,812.81	----------	2,812.81	1,858.09	385
1,746.31	----------	1,746.31	55.61	1,690.70	1,295.28	386
1,187.28	----------	1,187.28	----------	1,187.28	301.47	387
33,944.58	----------	33,944.58	----------	33,944.58	1,620.81	388
124,951.54	1,730.86	126,682.40	274.63	126,407.77	25,434.07	389
12,102.91	----------	12,102.91	----------	12,102.91	1,829.38	390
3,769.30	----------	3,769.30	----------	3,769.30	57.93	391
2,871.08	----------	2,871.08	----------	2,871.08	1,501.02	392
887.89	1.00	888.89	5.00	883.89	880.33	393
21,392.52	1.82	21,394.34	13.27	21,381.07	19,637.25	394
7,891.90	21.02	7,912.92	186.40	7,726.52	5,758.09	395
1,985.08	1,030.00	3,015.03	600.00	2,415.08	206.65	396
4,337.13	957.31	5,294.44	823.62	4,470.82	13.58	397
4,879.37	----------	4,879.37	----------	4,879.37	674.20	398
757.73	26.06	783.79	1.50	782.29	1,026.38	399
14,791.30	780.87	15,572.17	847.69	14,724.48	3,543.67	400
471.18	565.66	1,036.84	565.66	471.18	377.11	401
2,085.66	.50	2,086.16	38.72	2,047.44	2,385.80	402
41,573.43	7,009.21	48,582.64	2,577.56	46,005.08	12,105.31	403
343.70	----------	343.70	----------	343.70	492.35	404
3,588.87	----------	3,588.87	----------	3,588.87	1,113.01	405
1,540.99	----------	1,540.99	----------	1,540.99	1,258.84	406
6,311.26	390.64	6,701.90	387.39	6,314.51	2,578.39	407
1,029.25	3.60	1,032.85	2.10	1,030.75	343.83	408
5,209.76	6.05	5,215.81	1.05	5,214.76	1,540.74	409
5,907.16	----------	5,907.16	----------	5,907.16	1,848.25	410
5,504.23	----------	5,504.23	----------	5,504.23	3,378.93	411
20,296.03	----------	20,296.03	----------	20,296.03	606.11	412
1,838.09	934.75	2,772.84	20.00	2,752.84	33.67	413
3,888.68	66.32	3,955.00	----------	3,955.00	15.79	414
14,868.13	23.04	14,891.17	154.50	14,736.67	5,639.88	415
1,675.78	----------	1,675.78	----------	1,675.78	1,775.15	416
1,564.18	667.90	2,232.08	1,095.55	1,136.53	18.70‡	417
23,505.68	3.95	23,509.63	3,347.95	20,161.68	2,382.93	418
4,006.41	3.50	4,009.91	----------	4,009.91	1,024.16	419
12,328.10	----------	12,328.10	65.50	12,262.60	3,797.26	420
1,040.79	----------	1,040.79	----------	1,040.79	428.35	421
21,092.77	----------	21,092.77	----------	21,092.77	2,287.83	422
27,330.37	1,669.38	28,999.75	206.00	28,793.75	15,105.04	423
2,172.10	----------	2,172.10	----------	2,172.10	4,248.28	424
6,484.40	443.72	6,928.12	----------	6,928.12	3,652.27	425
2,302.70	39.37	2,342.07	27.42	2,314.65	773.78	426
2,443.06	61.20	2,504.26	91.80	2,412.46	3,670.52	427
5,589.50	----------	5,589.50	----------	5,589.50	4,135.96	428
4,984.20	----------	4,984.20	537.67	4,446.53	431.92	429
6,324.29	276.36	6,600.65	114.00	6,486.65	5,720.36	430
3,225.47	----------	3,225.47	----------	3,225.47	229.85	431
1,317.80	79.51	1,397.31	----------	1,397.31	1,171.68	432

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
433	Lucas	12.75	1,388.60	1,401.35
434	Luther	930.44	1,369.66	2,300.10
435	Lu Verne	2,532.00	4,629.40	7,161.40
436	Luxemburg—P. O. New Vienna	1,305.73	442.17	1,747.90
437	Luzerne	430.18	799.90	1,230.08
438	Lynnville	418.84	1,494.17	1,913.01
439	Lytton	3,295.24	8,337.97	11,633.21
440	Macedonia	983.23	3,109.96	4,093.19
441	Macksburg	704.22	504.31	1,208.53
442	Magnolia	96.69	1,278.24	1,374.93
443	Malcom	1,169.53	3,988.18	5,157.71
444	Mallard	2,046.32	9,244.71	11,291.03
445	Maloy	224.87	192.15	417.02
446	Malvern	10,674.27	18,736.67	29,410.94
447	Manilla	2,608.18	28,678.65	31,286.83
448	Manly	1,377.46	93,631.87	95,009.33
449	Manning	26,880.46	62,663.36	89,543.82
450	Manson	20,992.33	27,999.38	48,991.71
451	Mapleton	3,223.66	48,081.12	51,304.78
452	Marathon	9,141.54	15,228.59	24,370.13
453	Marble Rock	8,147.70	3,562.17	11,709.87
454	Marcus	10,091.79	124,206.09	134,297.88
455	Marne	2,773.96	2,942.14	5,716.10
456	Marquette	3,490.04	9,717.64	13,207.68
457	Martelle	1,753.89	3,281.51	5,035.40
458	Martinsburg	590.79	610.34	1,201.13
459	Martensdale	560.58	575.93	1,136.51
460	Marysville—Rt. 1, Hamilton	188.58	237.85	426.43
461	Masonville	414.34	821.04	1,235.38
462	Massena	1,568.39	5,650.54	7,218.93
463	Matlock	1,354.96	1,464.69	2,819.65
464	Maurice	3,315.37	4,147.47	7,462.84
465	Maxwell	6,108.06	8,918.80	15,026.86
466	Maynard	3,249.05	3,669.33	6,918.38
467	Maysville	250.65	228.16	478.81
468	McCallsburg	3,530.56	3,748.45	7,279.01
469	McCausland	149.50	551.78	701.28
470	McClelland	1,019.45	2,218.29	3,237.74
471	McGregor	10,772.15	27,118.17	37,890.32
472	McIntire	764.52	1,321.64	2,086.16
473	Mechanicsville	10,802.22	5,762.75	16,564.97
474	Mediapolis	10,540.50	10,766.59	21,307.09
475	Melbourne	20,825.05	26,574.85	47,399.90
476	Melcher	2,814.80	4,636.87	7,451.67
477	Melrose	194.64	1,762.63	1,957.27
478	Melvin	4,765.41	1,873.59	6,639.00
479	Menlo	14,161.19	18,248.84	32,410.03
480	Meriden	260.05	1,192.21	1,452.26
481	Merrill	3,173.94	8,356.71	11,530.65
482	Meservey	1,167.84	1,783.63	2,951.47
483	Middletown	1,009.04	620.12	1,629.16
484	Miles	1,047.53	4,057.19	5,104.72
485	Milford	22,753.35	66,534.73	89,288.08
486	Millersburg	87.73	1,349.06	1,436.79
487	Millerton	268.02	434.70	702.72
488	Milo	3,794.55	8,808.86	12,533.41
489	Milton	2,353.91	5,616.70	7,970.61
490	Minburn	1,889.04	904.20	2,793.24
491	Minden	2,393.65	4,135.59	6,529.24
492	Mingo	96.59	5,333.71	5,430.30
493	Mitchell	153.70	509.54	663.24
494	Mitchellville	7,266.65	19,919.39	27,186.04

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
1,194.96	686.07	1,881.03	482.96	1,398.07	3.28	433
959.37		959.37		959.37	1,340.73	434
4,819.32	48.00	4,867.32		4,867.32	2,294.68	435
685.43	14.00	699.43	97.07	602.36	1,145.54	436
735.77		735.77		735.77	494.31	437
1,685.19		1,685.19		1,685.19	227.82	438
10,143.60	5.75	10,149.35	5.75	10,143.60	1,489.61	439
3,607.57		3,607.57		3,607.57	485.62	440
636.27		636.27		636.27	572.26	441
1,095.86		1,095.86	4.00	1,091.86	283.07	442
4,348.68		4,348.68	106.00	4,242.68	915.03	443
12,576.25	599.07	13,175.32	3,037.45	10,137.87	1,153.16	444
194.15		194.15		194.15	222.87	445
15,618.56	3,856.07	19,474.63	3,005.10	16,469.53	12,941.41	446
28,769.21	4,122.59	32,891.80	3,659.71	29,232.09	2,054.74	447
97,634.53	3.00	97,637.53	6,743.85	90,893.68	4,115.65	448
68,689.96		68,689.96		68,689.96	20,853.86	449
37,411.96	13.70	37,425.66	11.00	37,414.66	11,577.05	450
45,083.61	437.92	45,521.53	1,130.57	44,390.96	6,913.82	451
16,023.77		16,023.77		16,023.77	8,346.36	452
5,381.02		5,381.02		5,381.02	6,328.85	453
114,373.33		114,373.33		114,373.33	19,924.55	454
2,896.91	51.14	2,948.05		2,948.05	2,768.05	455
10,664.68		10,664.68		10,664.68	2,543.00	456
3,348.95		3,348.95		3,348.95	1,686.45	457
876.23		876.23		876.23	324.90	458
463.61		463.61		463.61	672.90	459
351.91		351.91		351.91	74.52	460
794.25		794.25		794.25	441.13	461
4,941.53		4,941.53		4,941.53	2,277.40	462
2,749.68		2,749.68		2,749.68	69.97	463
6,328.24		6,328.24	755.97	5,572.27	1,890.57	464
12,401.69	2,727.23	15,128.92	1,187.73	13,941.19	1,085.67	465
4,650.32		4,650.32		4,650.32	2,268.06	466
363.47	50.00	413.47	50.00	363.47	115.34	467
4,508.58	4.85	4,513.43	4.85	4,508.58	2,770.43	468
664.29		664.29		664.29	36.99	469
2,266.85		2,266.85	122.03	2,144.82	1,092.92	470
26,987.10	3,345.73	30,332.83	70.00	30,262.83	7,627.49	471
1,242.36		1,242.36		1,242.36	843.80	472
9,043.80		9,043.80		9,043.80	7,521.17	473
9,005.07	2,191.24	11,196.31	563.36	10,632.95	10,674.14	474
42,780.23		42,780.23		42,780.23	4,619.67	475
5,318.77	678.03	5,996.80	462.27	5,534.53	1,917.14	476
1,811.73		1,811.73		1,811.73	145.54	477
2,516.51		2,516.51		2,516.51	4,122.49	478
29,647.63		29,647.63		29,647.63	2,762.40	479
790.61		790.61		790.61	661.65	480
7,362.58	428.95	7,791.53		7,791.53	8,739.12	481
1,566.23		1,566.23		1,566.23	1,385.24	482
674.86		674.86		674.86	954.30	483
2,703.88		2,703.88		2,703.88	2,460.84	484
67,503.31	1,053.85	68,557.16	1,312.74	67,244.42	22,043.66	485
1,073.14		1,073.14		1,073.14	363.65	486
501.93		501.93		501.93	200.79	487
8,702.56		8,702.56		8,702.56	3,830.85	488
4,496.26	760.92	5,257.18	.50	5,256.68	2,713.93	489
1,321.91	11.00	1,332.91		1,332.91	1,460.33	490
5,330.55	1,321.15	6,651.70	1,100.00	5,551.70	977.54	491
5,126.40		5,126.40	104.25	5,022.15	408.15	492
406.41		406.41		406.41	256.83	493
23,250.32		23,250.32		23,250.32	3,935.72	494

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
495	Modale	2,324.57	2,988.73	5,313.30
496	Mondamin	6,146.02	4,977.69	11,123.71
497	Moneta	513.81	451.56	965.37
498	Monmouth	229.04	864.48	1,093.52
499	Monona	11,417.50	26,255.56	37,673.06
500	Monroe	8,637.53	14,323.17	22,960.70
501	Montezuma	4,045.33	16,698.71	20,744.04
502	Montour	250.14	1,372.12	1,622.26
503	Montrose	319.03	2,166.64	2,485.67
504	Moorhead	1,170.70	7,286.75	8,457.45
505	Moorland	732.31	843.63	1,575.94
506	Moravia	2,009.84	2,029.49	4,039.33
507	Morley	347.80	554.88	902.68
508	Morning Sun	4,273.49	10,900.22	15,173.71
509	Morrison	148.17	532.19	680.36
510	Moulton	2,918.16	12,016.97	14,935.13
511	Mt. Auburn	880.98	1,067.15	1,948.13
512	Mt. Ayr	13,758.82	26,897.32	40,656.14
513	Mt. Sterling	715.94	391.89	1,107.83
514	Mt. Union	1,192.09	911.94	2,104.03
515	Mt. Vernon	8,068.42	20,850.03	28,918.45
516	Moville	4,475.89	15,115.21	19,591.10
517	Murray	273.82	3,044.87	3,318.69
518	Nashua	5,454.94	16,816.61	22,271.55
519	Nemaha	239.93	993.16	1,233.09
520	Neola	6,554.38	17,652.16	24,206.54
521	New Albin	4,072.62	7,994.45	12,067.07
522	Newell	1,218.21	17,366.51	18,584.72
523	Newhall	731.33	22,061.33	22,792.66
524	New Hartford	773.87	4,367.98	5,141.85
525	New Liberty	497.09	1,183.64	1,680.73
526	New London	29,363.00	44,311.94	73,674.94
527	New Market	3,036.73	3,224.98	6,261.71
528	New Providence	835.27	808.30	1,643.57
529	New Sharon	9,256.44	11,897.94	21,154.38
530	New Vienna	481.60	1,857.48	2,339.08
531	New Virginia	728.54	1,438.67	2,167.21
532	Nichols	507.48	1,562.36	2,069.84
533	Nodaway	782.78	1,199.41	1,982.19
534	Nora Springs	4,143.31	11,633.93	15,777.24
535	Northboro	1,668.87	1,020.21	2,689.08
536	North Buena Vista	55.05	429.36	484.41
537	North English	8,574.46	16,733.72	25,308.18
538	North Liberty	385.44	810.92	1,196.36
539	North Washington	231.87	1,968.79	2,200.66
540	Northwood	7,843.24	15,250.92	23,094.16
541	Norwalk	447.02	972.64	1,419.66
542	Norway	4,724.34	6,061.81	10,786.15
543	Numa	325.04	478.15	803.19
544	Oakland	3,289.85	25,848.15	29,138.00
545	Oakville	981.85	1,281.18	2,263.03
546	Ocheyedan	448.55	8,032.02	8,480.57
547	Odebolt	16,188.64	23,079.04	39,267.68
548	Ogden	12,132.64	43,759.26	55,891.90
549	Okoboji	541.85	27,065.55	27,607.40
550	Olds	2,391.24	255.82	2,647.06
551	Old Town—P. O. Milford	129.46	206.12	335.58
552	Olin	4,613.22	7,629.44	12,242.66
553	Ollie	872.10	1,145.67	2,017.77
554	Oneida	66.99	57.45	124.44
555	Onslow	3,102.13	2,389.52	5,491.65
556	Orange City	11,867.76	54,351.58	66,219.34

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
3,588.52		3,588.52		3,588.52	1,724.78	495
5,675.30		5,675.30		5,675.30	5,448.41	496
368.46		368.46		368.46	596.91	497
860.43		860.43		860.43	233.09	498
23,806.44		23,806.44		23,806.44	13,866.62	499
14,598.09		14,598.09	1.00	14,597.09	8,363.61	500
16,086.96	876.39	16,963.35	1,270.63	15,692.72	5,051.32	501
1,569.49		1,569.49		1,569.49	52.77	502
1,213.67	924.40	2,138.07	418.73	1,719.34	766.33	503
7,333.94	2.00	7,335.94	.24	7,335.70	1,121.75	504
1,318.20		1,318.20		1,318.20	257.74	505
2,307.97		2,307.97	26.65	2,281.32	1,758.01	506
403.85		403.85		403.85	498.83	507
10,804.38	1,636.38	12,440.76	1,109.52	11,331.24	3,842.47	508
396.25	10.00	406.25		406.25	274.11	509
13,098.44		13,098.44		13,098.44	1,836.69	510
1,117.99	1.50	1,119.49		1,119.49	828.64	511
30,048.56	32.35	30,080.91	24.12	30,056.79	10,599.35	512
307.57		307.57		307.57	800.26	513
1,491.71	300.00	1,791.71	75.00	1,716.71	387.32	514
19,152.06		19,152.06		19,152.06	9,766.39	515
15,441.90		15,441.90		15,441.90	4,149.20	516
3,195.33		3,195.33		3,195.33	123.36	517
15,720.05		15,720.05		15,720.05	6,551.50	518
796.50	1,000.00	1,796.50	800.00	996.50	236.59	519
16,883.81	1,878.64	18,762.45	1,512.32	17,250.13	6,956.41	520
7,607.74		7,607.74		7,607.74	4,459.33	521
20,348.94	7,004.04	27,352.98	9,555.64	17,797.34	787.38	522
6,969.70	9.74	6,979.44	61.45	6,917.99	15,874.67	523
4,436.60		4,436.60		4,436.60	705.25	524
1,216.43		1,216.43		1,216.43	464.30	525
55,787.47	2,498.27	58,285.74	4,045.63	54,240.11	19,434.83	526
3,737.30		3,737.30		3,737.30	2,524.41	527
618.38	10.90	629.28		629.28	1,014.29	528
10,745.49		10,745.49		10,745.49	10,408.89	529
1,949.63		1,949.63		1,949.63	389.45	530
1,811.43		1,811.43		1,811.43	355.78	531
1,375.55		1,375.55		1,375.55	694.29	532
1,156.03		1,156.03		1,156.03	826.16	533
15,235.66		15,235.66	2,001.63	13,234.03	2,543.21	534
593.62		593.62		593.62	2,095.46	535
733.22	228.18	961.40	476.99	484.41		536
20,182.88	2,203.00	22,385.88		22,385.88	2,922.30	537
868.19		868.19		868.19	328.17	538
2,176.71		2,176.71		2,176.71	23.95	539
15,070.33	5,863.16	20,933.49	4,576.97	16,356.52	6,737.64	540
869.87		869.87		869.87	549.79	541
6,441.48		6,441.48		6,441.48	4,344.67	542
503.12		503.12		503.12	300.07	543
21,767.80	1,907.94	23,675.74	1,289.28	22,386.46	6,751.54	544
1,411.03		1,411.03		1,411.03	852.00	545
9,705.90		9,705.90	1,846.53	7,859.37	621.20	546
35,912.97	165.43	36,078.40	43.62	36,034.78	3,232.90	547
39,840.73	382.93	40,223.66	120.64	40,103.02	15,788.88	548
24,970.28	535.88	25,506.16	302.00	25,204.16	2,403.24	549
1,473.60		1,473.60		1,473.60	1,173.46	550
227.50		227.50		227.50	108.08	551
8,659.58	2.70	8,662.28		8,662.28	3,580.38	552
1,262.78		1,262.78		1,262.78	754.99	553
302.51		302.51	190.55	111.96	12.48	554
2,581.50		2,581.50		2,581.50	2,910.15	555
56,887.47		56,887.47		56,887.47	9,331.87	556

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
557	Orchard	2,271.53	970.46	3,241.99
558	Orient	252.31	7,260.13	7,512.44
559	Orleans—P. O. Spirit Lake	2,005.49	1,838.74	3,844.23
560	Ossian	2,878.32	11,520.83	14,399.15
561	Osterdock	117.54	226.81	344.35
562	Oto	3,792.85	2,920.81	6,713.66
563	Ottosen	2,450.32	7,429.10	9,879.42
564	Owasa	87.13	438.51	525.64
565	Oxford	651.33	6,829.42	7,480.75
566	Oxford Junction	12,405.36	9,195.38	21,600.74
567	Oyens	429.50	786.79	1,216.29
568	Pacific Junction	428.99	1,475.99	1,904.98
569	Packwood	396.12	782.42	1,178.54
570	Palmer	1,514.37	4,363.16	5,877.53
571	Palo	830.46	669.41	1,499.87
572	Panama	2,401.84	2,401.89	4,803.73
573	Panora	5,506.99	30,065.38	35,572.37
574	Parkersburg	9,339.98	20,319.27	29,659.25
575	Parnell	464.33	1,502.71	1,967.04
576	Paton	2,776.16	10,492.55	13,268.71
577	Patterson	574.44	309.99	884.43
578	Paullina	12,173.35	30,711.39	42,884.74
579	Peosta	520.39	250.00	770.39
580	Persia	3,624.76	3,531.82	7,156.58
581	Peru	975.23	1,364.17	2,339.40
582	Peterson	3,309.78	7,884.82	11,194.60
583	Pierson	1,805.50	6,658.83	8,464.33
584	Pilot Mound	1,080.54	3,006.81	4,087.35
585	Pioneer	1,028.77	300.00	1,328.77
586	Pisgah	2,497.05	4,178.01	6,675.06
587	Plainfield	2,386.79	1,754.56	4,141.35
588	Plain View—R.F.D. Walcott	213.29	150.00	363.29
589	Plano	981.58	448.70	1,430.28
590	Pleasanton	275.12	458.53	733.65
591	Pleasant Plain	296.23	244.22	540.45
592	Pleasantville	1,625.81	8,759.57	10,385.38
593	Plover	1,757.62	2,303.77	4,061.39
594	Plymouth	1,736.84	2,590.19	4,327.03
595	Pocahontas	6,177.39	51,863.19	58,040.58
596	Polk City	586.16	1,134.55	1,720.71
597	Pomeroy	17,733.91	13,405.50	31,139.41
598	Popejoy	2,154.17	2,189.80	4,343.97
599	Portsmouth	1,496.58	2,719.87	4,216.45
600	Postville	6,436.25	36,462.95	42,899.20
601	Prairieburg	955.05	905.24	1,860.29
602	Prairie City	7,046.64	12,192.93	19,239.57
603	Prescott	539.32	2,647.91	3,187.23
604	Preston	14,867.67	26,352.81	41,220.48
605	Primghar	15,320.16	36,855.97	52,176.13
606	Princeton	32.97	2,001.90	2,034.87
607	Promise City	878.14	746.72	1,624.86
608	Protivin	1,344.60	2,787.10	4,131.70
609	Pulaski	559.53	981.26	1,540.79
610	Quasqueton	561.74	1,374.70	1,936.44
611	Quimby	4,239.48	2,740.37	6,979.85
612	Radcliffe	4,741.42	13,448.20	18,189.62
613	Rake	10,635.15	17,799.74	28,434.89
614	Ralston	1,078.21	920.79	1,999.00
615	Randalia	516.15	440.01	956.16
616	Randolph	3,364.43	9,172.99	12,537.42
617	Rathbun	196.04	424.26	620.30
618	Readlyn	2,700.23	13,331.12	16,031.35

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
890.94	10.00	900.94	----------	900.94	2,341.05	557
6,950.28	----------	6,950.28	----------	6,950.28	562.10	558
1,343.73	----------	1,343.73	----------	1,343.73	2,500.50	559
9,599.97	500.00	10,099.97	----------	10,099.97	4,299.18	560
250.35	----------	250.35	----------	250.35	94.00	561
2,920.92	----------	2,920.92	----------	2,920.92	3,792.74	562
7,607.77	----------	7,607.77	1.87	7,605.90	2,273.52	563
430.40	----------	430.40	----------	430.40	95.24	564
5,855.91	----------	5,855.91	----------	5,855.91	1,624.84	565
7,340.55	14.25	7,354.80	34.85	7,319.95	14,280.79	566
653.65	----------	653.65	----------	653.65	562.61	567
1,377.74	1.00	1,378.74	1.00	1,377.74	527.24	568
482.21	----------	482.21	----------	482.21	696.33	569
4,781.11	4.80	4,785.91	6.00	4,779.91	1,697.62	570
528.07	----------	528.07	----------	528.07	971.80	571
2,580.07	408.80	2,988.87	267.41	2,721.46	2,082.27	572
29,207.96	----------	29,207.96	45.13	29,162.83	6,409.54	573
24,598.18	111.00	24,709.18	243.82	24,465.36	5,193.89	574
1,539.72	----------	1,539.72	25.00	1,514.72	452.32	575
12,112.27	----------	12,112.27	----------	12,112.27	1,156.44	576
290.46	100.00	390.46	----------	390.46	493.97	577
35,014.47	1.05	35,015.52	3.85	35,011.67	7,873.07	578
169.85	----------	169.85	----------	169.85	600.54	579
5,268.55	----------	5,268.55	----------	5,268.55	1,888.03	580
1,456.84	----------	1,456.84	----------	1,456.84	882.56	581
6,273.12	202.00	6,475.12	----------	6,475.12	4,719.48	582
5,722.33	335.00	6,057.33	1,085.83	4,971.50	3,492.83	583
3,197.79	----------	3,197.79	73.20	3,124.59	962.76	584
356.28	----------	356.28	----------	356.28	972.49	585
4,960.54	----------	4,960.54	----------	4,960.54	1,714.52	586
1,488.83	----------	1,488.83	----------	1,488.83	2,652.52	587
188.34	----------	188.34	----------	188.34	174.95	588
417.07	----------	417.07	----------	417.07	1,013.21	589
450.70	----------	450.70	----------	450.70	282.95	590
385.61	----------	385.61	----------	385.61	154.84	591
8,341.81	----------	8,341.81	1.25	8,340.56	2,044.82	592
2,261.93	----------	2,261.93	.40	2,261.53	1,799.86	593
2,983.48	----------	2,983.48	----------	2,983.48	1,343.55	594
56,310.96	6,151.93	62,462.89	7,665.52	54,797.37	3,243.21	595
794.07	266.75	1,060.82	----------	1,060.82	659.89	596
15,197.88	----------	15,197.88	----------	15,197.88	15,941.53	597
2,252.23	25.00	2,277.23	----------	2,277.23	2,066.74	598
2,863.65	----------	2,863.65	----------	2,863.65	1,352.80	599
38,164.31	----------	38,164.31	----------	38,164.31	4,734.89	600
769.88	4.41	774.29	----------	774.29	1,086.00	601
6,421.75	----------	6,421.75	----------	6,421.75	12,817.82	602
2,675.02	1,040.00	3,715.02	800.00	2,915.02	272.21	603
25,076.38	25.32	25,101.70	79.23	25,022.47	16,198.01	604
34,373.65	300.00	34,673.65	----------	34,673.65	17,502.48	605
1,532.96	381.95	1,914.91	44.37	1,870.54	164.33	606
901.40	----------	901.40	----------	901.40	723.46	607
1,607.81	10.98	1,618.79	23.80	1,594.99	2,536.71	608
991.92	----------	991.92	16.00	975.92	564.87	609
1,350.82	1.50	1,352.32	----------	1,352.32	584.12	610
4,059.75	----------	4,059.75	----------	4,059.75	2,920.10	611
16,374.86	250.00	16,624.86	1,279.18	15,345.68	2,843.94	612
28,422.76	----------	28,422.76	600.00	27,822.76	612.13	613
1,323.12	17.50	1,340.62	18.27	1,322.35	676.65	614
427.19	----------	427.19	.21	426.98	529.18	615
7,274.76	19.34	7,294.10	3.90	7,290.20	5,247.22	616
572.16	----------	572.16	----------	572.16	48.14	617
12,448.39	9.64	12,458.03	27.03	12,431.00	3,600.35	618

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
619	Reasnor	364.17	1,250.74	1,614.91
620	Redding	524.47	535.62	1,060.09
621	Redfield	9,972.88	17,469.65	27,442.53
622	Reinbeck	11,903.19	23,827.29	35,730.48
623	Rembrandt	1,453.19	2,463.89	3,917.08
624	Remsen	45,455.60	73,525.50	118,981.10
625	Renwick	13,928.67	19,955.81	33,884.48
626	Rhodes	3,879.02	3,235.63	7,114.65
627	Riceville	2,817.23	5,867.26	8,684.49
628	Richland	1,038.46	5,006.34	6,044.80
629	Ricketts	1,127.22	2,285.03	3,412.25
630	Ridgeway	3,122.78	1,953.70	5,076.48
631	Rinard	423.99	341.99	765.98
632	Ringsted	1,396.42	6,747.80	8,144.22
633	Rippey	8,347.68	3,426.68	11,774.36
634	Riverside	1,215.88	6,837.61	8,053.49
635	†Riverside (Dubuque Co.)			
636	Riverton	2,431.01	2,297.21	4,728.22
637	Robbins	33.34	451.76	485.10
638	Rock Falls	304.94	381.79	686.73
639	Rockford	5,759.29	10,823.52	16,582.81
640	Rock Valley	5,047.74	20,095.25	25,142.99
641	Rockwell	2,683.96	20,988.60	23,672.56
642	Rodman	1,138.57	978.16	2,116.73
643	Rodney	226.57	496.32	722.89
644	Roland	5,758.85	26,206.64	31,965.49
645	Rolfe	6,402.90	15,208.44	21,611.34
646	Rome	127.18	331.56	458.74
647	Rose Hill	736.28	897.58	1,633.86
648	Rossie	626.33	215.50	841.83
649	Rowan	442.74	1,370.36	1,813.10
650	Rowley	45.36	1,001.77	1,047.13
651	Royal	162.51	4,403.66	4,566.17
652	Rudd	3,922.42	4,262.01	8,184.43
653	Runnells	1,279.09	1,986.42	3,265.51
654	Russell	569.52	3,095.77	3,665.29
655	Ruthven	3,683.46	14,094.11	17,777.57
656	Rutland	1,414.63	1,247.78	2,662.41
657	Ryan	2,833.47	6,951.33	9,784.80
658	St. Ansgar	2,833.02	9,828.92	12,661.94
659	St. Anthony	440.61	770.18	1,210.79
660	St. Charles	409.31	1,550.57	1,959.88
661	St. Lucas	503.43	355.65	859.08
662	St. Marys	730.53	271.05	1,001.58
663	St. Olaf	456.88	2,443.07	2,899.95
664	St. Paul—R.F.D. West Point	832.69	428.00	1,260.69
665	Sabula	2,907.57	10,888.55	13,796.12
666	Sageville—P.O. Dubuque	155.88	1,024.00	1,179.88
667	Salem	564.78	3,052.82	3,617.60
668	Salix	1,663.90	4,714.68	6,378.58
669	Sanborn	4,814.72	19,286.58	24,101.30
670	Sandyville—P.O. Ackworth	130.11	204.76	334.87
671	Scarville	1,266.38	562.89	1,829.27
672	Schaller	17,253.83	10,286.76	27,540.59
673	Schleswig	24,091.12	15,747.77	39,838.89
674	Scranton	11,466.76	11,391.83	22,858.59
675	Searsboro	633.64	818.83	1,452.47
676	Sergeant Bluff	3,532.43	11,352.61	14,885.04
677	Shambaugh	495.59	753.58	1,249.17
678	Shannon City	944.80	833.72	1,778.52
679	Sharpsburg	1,465.11	942.46	2,407.57
680	Sheffield	5,325.80	14,202.76	19,528.56

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
1,195.07		1,195.07		1,195.07	419.84	619
581.55		581.55		581.55	478.54	620
15,347.23		15,347.23		15,347.23	12,095.30	621
27,979.34	3.15	27,982.49		27,982.49	7,747.99	622
2,863.97	521.21	3,385.18	458.08	2,927.10	989.98	623
104,452.27		104,452.27	8.76	104,443.51	14,537.59	624
22,813.25		22,813.25		22,813.25	11,071.23	625
5,370.49		5,370.49		5,370.49	1,744.16	626
8,311.22	936.11	9,247.33	2,799.81	6,447.52	2,236.97	627
5,188.94		5,188.94		5,188.94	855.86	628
2,233.61		2,233.61		2,233.61	1,178.64	629
3,711.12		3,711.12		3,711.12	1,365.36	630
443.20		443.20		443.20	322.78	631
7,092.39	52.25	7,144.64	33.65	7,110.99	1,033.23	632
2,059.62		2,059.62		2,059.62	9,714.74	633
6,876.21	2,084.00	8,960.21	1,100.00	7,860.21	193.28	634
						635
1,879.86		1,879.86		1,879.86	2,848.36	636
207.53		207.53		207.53	277.57	637
529.57		529.57		529.57	157.16	638
8,729.60	300.00	9,029.60	341.97	8,687.63	7,895.18	639
24,109.99		24,109.99		24,109.99	1,033.00	640
20,158.29		20,158.29		20,158.29	3,514.27	641
488.71		488.71		488.71	1,628.02	642
426.28		426.28		426.28	296.61	643
23,481.79	75.00	23,556.79	1.40	23,555.39	8,410.10	644
15,231.94	784.10	16,016.04	2.65	16,013.39	5,597.95	645
201.19		201.19		201.19	257.55	646
1,060.91		1,060.91		1,060.91	572.95	647
254.77		254.77		254.77	587.06	648
1,150.11		1,150.11		1,150.11	662.99	649
866.53		866.53		866.53	180.60	650
3,688.96	1,550.00	5,238.96	900.00	4,338.96	227.21	651
3,440.41		3,440.41		3,440.41	4,744.02	652
661.80		661.80		661.80	2,603.71	653
2,760.67		2,760.67		2,760.67	904.62	654
15,802.14	847.42	16,649.56	2,393.05	14,256.51	3,521.06	655
1,172.14		1,172.14		1,172.14	1,490.27	656
6,825.16	1,860.41	8,685.57		8,685.57	1,099.23	657
11,851.25	2.95	11,854.20	3.91	11,850.29	811.65	658
544.44		544.44		544.44	666.35	659
1,293.74		1,293.74		1,293.74	666.14	660
549.03		549.03		549.03	310.05	661
236.16	62.64	298.80		298.80	702.78	662
2,817.54		2,817.54		2,817.54	82.41	663
395.69		395.69		395.69	865.00	664
10,992.33		10,992.33		10,992.33	2,803.79	665
554.65		554.65		554.65	625.23	666
2,797.31	3.15	2,800.46		2,800.46	817.14	667
4,148.69	750.00	4,898.69	1.06	4,897.63	1,480.95	668
18,662.00	1,518.37	20,180.37	323.57	19,856.80	4,244.50	669
221.08		221.08		221.08	113.79	670
601.23		601.23		601.23	1,228.04	671
11,654.42		11,654.42		11,654.42	15,886.17	672
14,453.57		14,453.57	800.00	13,653.57	26,185.32	673
10,416.43		10,416.43	26.14	10,390.29	12,468.30	674
920.65		920.65		920.65	531.82	675
10,320.73	422.15	10,742.88	422.15	10,320.73	4,564.31	676
855.10	.70	855.80		855.80	393.37	677
954.90		954.90		954.90	823.62	678
1,429.03	27.50	1,456.53		1,456.53	951.04	679
14,084.08		14,084.08		14,084.08	5,444.48	680

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
681	Shelby	8,277.04	21,822.14	30,099.18
682	Sheldahl	733.84	836.57	1,570.41
683	Sherrill—P.O. Spechts Ferry No. 1	197.11	444.65	641.76
684	Shell Rock	4,542.22	10,333.94	14,876.16
685	Shellsburg	3,536.18	4,016.38	7,552.56
686	Sibley	42,651.38	292,828.33	335,479.71
687	Sidney	2,146.40	20,779.10	22,925.50
688	Silver City	213.03	1,762.80	1,975.83
689	Sioux Center	4,029.45	32,038.57	36,068.02
690	Sioux Rapids	2,828.17	10,526.32	13,354.49
691	Slater	2,191.51	4,404.67	6,596.18
692	Sloan	3,199.25	4,988.64	8,187.89
693	Smithland	398.18	2,935.51	3,333.69
694	Soldier	120.00	13,045.87	13,165.87
695	Solon	9,425.51	8,679.70	18,105.21
696	Somers	1,587.37	893.06	2,480.43
697	South English	274.91	1,347.88	1,622.79
698	Spillville	39.75	2,846.05	2,885.80
699	Spirit Lake	42,614.12	83,264.14	125,878.26
700	Sprague ville	721.53	1,090.50	1,812.03
701	Springbrook	46.84	859.84	906.68
702	Spring Hill	31.77	86.78	118.55
703	Springville	1,751.89	4,845.27	6,597.16
704	Stacyville	1,618.04	5,497.07	7,115.11
705	Stanhope	2,034.75	24,060.18	26,094.93
706	Stanley	264.59	564.43	829.02
707	Stanton	6,759.24	18,243.14	25,002.38
708	Stanwood	388.92	6,132.27	6,521.19
709	State Center	29,746.65	44,747.80	74,494.45
710	Steamboat Rock	117.63	11,054.48	11,172.11
711	Stockport	2.75	2,118.48	2,121.23
712	Stockton	634.20	668.87	1,303.07
713	Story City	13,218.99	61,737.27	74,956.26
714	Stout	1,180.85	392.37	1,573.22
715	Stratford	16,597.76	22,825.45	39,423.21
716	Strawberry Point	15,513.88	23,526.94	49,040.82
717	Struble	2,415.63	1,284.01	3,699.64
718	Sully	2,069.88	3,356.00	5,425.88
719	Sumner	22,911.43	48,047.80	70,959.23
720	Superior	8,313.95	12,626.78	20,940.73
721	Sutherland	4,754.67	38,941.13	43,695.80
722	Swaledale	373.10	1,066.22	1,439.32
723	Swan	604.41	472.37	1,076.78
724	Swea City	2,984.06	11,027.72	14,011.78
725	Swisher	2,312.25	595.03	2,907.28
726	Tabor	17,692.00	16,305.00	33,997.00
727	Templeton	3,031.19	3,015.62	6,046.81
728	Tennant	2,669.39	2,244.45	4,913.84
729	Terrill	5,104.96	7,671.29	12,776.25
730	Thayer	167.78	566.34	734.12
731	Thompson	936.99	5,842.86	6,779.85
732	Thor	2,596.28	4,767.63	7,363.91
733	Thornburg	608.42	519.22	1,127.64
734	Thornton	14,328.91	3,146.27	17,475.18
735	Thurman	1,367.44	1,193.52	2,560.96
736	Tiffin	249.75	1,498.11	1,747.86
737	Tingley	785.42	1,059.70	1,845.12
738	Titonka	1,248.43	5,890.13	7,138.56
739	Toronto	816.27	775.98	1,592.25
740	Traer	18,338.63	72,181.37	90,520.00
741	Treynor	5,008.32	2,583.24	7,591.56
742	Tripoli	3,503.66	10,649.43	14,153.09

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
21,618.49		21,618.49		21,618.49	8,480.69	681
551.18		551.18		551.18	1,019.23	682
424.99		424.99		424.99	216.77	683
9,822.40	28.05	9,850.45	49.56	9,800.89	5,075.27	684
3,652.02	2.00	3,654.02	2.00	3,652.02	3,900.54	685
276,149.67		276,149.67	530.36	275,619.31	59,860.40	686
19,230.30	4,720.47	23,950.77	3,136.74	20,814.03	2,111.47	687
1,833.01		1,833.01		1,833.01	142.82	688
26,801.17	8,784.78	35,585.95	1,533.91	34,052.04	2,015.98	689
10,114.05	509.00	10,623.05	912.36	9,710.69	3,643.80	690
5,076.33	15.66	5,091.99	4.48	5,087.51	1,508.67	691
5,000.70		5,000.70		5,000.70	3,187.19	692
3,038.05		3,038.05		3,038.05	295.64	693
13,497.59	1,256.46	14,754.05	2,000.00	12,754.05	411.82	694
9,155.64		9,155.64		9,155.64	8,949.57	695
685.22		685.22		685.22	1,795.21	696
954.33		954.33		954.33	668.46	697
2,462.26		2,462.26		2,462.26	423.54	698
107,624.77	5.86	107,630.63	5.04	107,625.59	18,252.67	699
834.13		834.13		834.13	977.90	700
884.94		884.94		884.94	21.74	701
53.55		53.55		53.55	65.00	702
4,788.81		4,788.81		4,788.81	1,808.35	703
6,315.18		6,315.18	4.65	6,310.53	804.58	704
19,803.63	1,335.00	21,138.63		21,138.63	4,956.30	705
498.31		498.31		498.31	330.71	706
18,716.39	1,584.59	20,300.98	2,118.91	18,182.07	6,820.31	707
4,511.98		4,511.98		4,511.98	2,009.21	708
58,579.71	374.57	58,954.28	588.30	58,365.98	16,128.47	709
5,519.03		5,519.03	860.14	4,658.89	6,513.22	710
1,582.94	700.00	2,282.94	300.00	1,982.94	138.29	711
649.54		649.54		649.54	653.53	712
57,029.79	240.31	57,270.10	162.51	57,107.59	17,848.67	713
724.61		724.61		724.61	848.61	714
22,644.37		22,644.37		22,644.37	16,778.84	715
24,787.55	154.21	24,941.76	78.15	24,863.61	24,177.21	716
985.20		985.20	11.80	973.40	2,726.24	717
3,200.15		3,200.15		3,200.15	2,225.73	718
65,981.35	930.00	66,911.35	1,203.20	65,708.15	5,251.08	719
13,234.33		13,234.33		13,234.33	7,706.40	720
41,106.06	3.00	41,109.06	1,073.55	40,035.51	3,660.29	721
1,191.13		1,191.13		1,191.13	248.19	722
452.56		452.56	34.60	417.96	658.82	723
8,584.19	3,497.14	12,081.33	1,124.33	10,957.00	3,054.78	724
2,535.98	6.00	2,541.98		2,541.98	365.30	725
12,473.00	4,545.00	17,018.00	4,545.00	12,473.00	21,524.00	726
2,550.77		2,550.77		2,550.77	3,496.04	727
2,197.21		2,197.21		2,197.21	2,716.63	728
9,127.06		9,127.06		9,127.06	3,649.19	729
504.91		504.91		504.91	229.21	730
5,735.97	25.00	5,760.97	5.10	5,755.87	1,023.98	731
4,902.95	500.00	5,402.95	230.04	5,172.91	2,191.00	732
463.31		463.31		463.31	664.33	733
16,006.28		16,006.28	.40	16,005.88	1,469.30	734
1,128.01		1,128.01		1,128.01	1,432.95	735
1,623.15		1,623.15		1,623.15	124.71	736
1,109.45	11.36	1,120.81	3.56	1,117.25	727.87	737
4,891.31	1,827.15	6,718.46	589.50	6,128.96	1,009.60	738
526.85		526.85		526.85	1,065.40	739
71,494.01	3,843.10	75,337.11	2,928.16	72,408.95	18,111.05	740
5,475.92	36.75	5,512.67		5,512.67	2,078.89	741
8,078.94	1,700.00	9,778.94	23.23	9,755.71	4,397.38	742

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
743	Truesdale	1,396.17	581.81	1,977.98
744	Truro	543.49	2,559.42	3,102.91
745	Turin	706.51	871.27	1,577.78
746	Udell	571.55	595.66	1,167.21
747	Underwood	2,255.90	6,568.32	8,824.22
748	Union	715.14	4,444.38	5,159.52
749	Unionville	453.23	553.50	1,006.73
750	University Heights—P. O. Iowa City	320.11	887.39	1,207.50
751	University Park	1,271.27	1,618.88	2,890.15
752	Urbana	3,844.19	2,080.50	5,924.69
753	Urbandale—RFD Des Moines	5,735.25	7,382.45	13,117.70
754	Ute	1,212.82	8,366.92	9,579.74
755	Vail	406.81	6,586.73	6,993.54
756	Valeria	10.02	264.37	274.39
757	Van Horne	11,230.58	10,073.02	21,303.60
758	Van Meter	352.82	1,279.57	1,632.39
759	Van Wert	645.05	1,137.75	1,782.80
760	Varina	624.67	1,564.29	2,188.96
761	Victor	3,125.52	11,029.72	14,155.24
762	Vincent	2,408.78	1,219.91	3,628.69
763	Vining	1,756.36	1,033.10	2,789.46
764	Volga City	1,720.20	2,782.56	4,502.76
765	Wadena	1,013.06	1,188.75	2,201.81
766	Wahpeton—P. O. Milford	655.49	1,964.53	2,620.02
767	Walcott	2,762.44	5,000.55	7,762.99
768	Walker	3,345.43	2,532.30	5,877.73
769	Wallingford	4,810.83	1,778.45	6,589.28
770	Wall Lake	22,112.78	29,334.46	51,447.24
771	Walnut	3,651.71	21,291.95	24,943.66
772	Wapello	13,026.84	14,179.51	27,206.35
773	Washta	5,048.94	5,909.21	10,958.15
774	Waterville	1,885.69	1,203.04	3,088.73
775	Waucoma	1,809.96	3,204.43	5,014.39
776	Waukee	2,819.94	3,205.31	6,025.25
777	Wayland	250.87	3,467.88	3,718.75
778	Webb	9,357.69	9,117.62	18,475.31
779	Webster	879.72	641.42	1,521.14
780	Weldon	178.70	630.52	809.22
781	Wellman	3,821.48	23,360.25	27,181.73
782	Wellsburg	6,195.58	9,192.81	15,388.39
783	Welton	700.08	730.12	1,430.20
784	Wesley	4,306.46	4,641.57	8,948.03
785	West Bend	1,424.77	30,060.19	31,484.96
786	West Branch	14,151.20	12,081.05	26,232.25
787	West Burlington	2,773.92	10,419.92	13,193.84
788	West Chester	339.06	1,206.30	1,545.36
789	Westfield	3,222.27	3,746.66	6,968 93
790	Westgate	1,883.92	3,545.66	5,429.58
791	West Liberty	23,393.25	62,606.14	85,999.39
792	West Mitchell—P. O. Mitchell	38.74	103.35	142.09
793	Westphalia	738.33	381.88	1,120.21
794	West Okoboji—P. O. Milford	528.27	1,719.62	2,247.89
795	West Point	19,294.11	33,039.30	52,333.41
796	West Side	2,956.78	20,441.20	23,397.98
797	What Cheer	2,137.93	11,873.06	14,010.99
798	Wheatland	5,657.49	4,162.12	9,819.61
799	Whiting	6,675.40	19,663.29	26,338.69
800	Whittemore	7,684.69	22,494.17	30,178.86
801	Whitten	949.39	772.52	1,721.91
802	Willey—P. O. Carroll Rt. 1	475.55	150.66	626.21
803	Williams	5,277.06	8,870.25	14,147.31
804	Williamsburg	26,009.80	38,280.28	64,290.08

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
1,522.71		1,522.71		1,522.71	455.27	743
2,767.16		2,767.16		2,767.16	335.75	744
1,303.23		1,303.23		1,303.23	274.55	745
625.81	240.14	865.95		865.95	301.26	746
6,622.77	13.90	6,636.67		6,636.67	2,187.55	747
4,181.32	3.00	4,184.32	229.01	3,955.31	1,204.21	748
493.17		493.17	61.72	431.45	575.28	749
736.54		736.54		736.54	470.96	750
1,304.58	121.32	1,425.90		1,425.90	1,464.25	751
4,105.81		4,105.81		4,105.81	1,818.88	752
11,020.14	2.00	11,022.14	5.37	11,016.77	2,100.93	753
8,184.49	295.05	8,479.54	1,015.35	7,464.19	2,115.55	754
6,230.76	2,612.92	8,843.68	2,028.75	6,814.93	178.61	755
162.96	97.82	260.78		260.78	13.61	756
11,543.96		11,543.96		11,543.96	9,759.64	757
1,452.81		1,452.81		1,452.81	179.58	758
1,370.96		1,370.96	6.78	1,364.18	418.62	759
1,328.92		1,328.92		1,328.92	860.04	760
6,294.33	3,271.98	9,566.31	115.36	9,450.95	4,704.29	761
651.11		651.11		651.11	2,977.58	762
520.60		520.60		520.60	2,268.86	763
1,748.68	264.62	2,013.30		2,013.30	2,489.46	764
1,053.21	3.00	1,056.21		1,056.21	1,145.60	765
1,963.66		1,963.66	80.00	1,883.66	736.36	766
5,099.89		5,099.89		5,099.89	2,663.10	767
3,658.48	34.45	3,692.93	16.55	3,676.38	2,201.35	768
5,125.79		5,125.79		5,125.79	1,463.49	769
34,355.56		34,355.56		34,355.56	17,091.68	770
20,474.54	7,143.66	27,618.20	5,243.58	22,374.62	2,569.04	771
14,604.84	308.86	14,913.70	1,683.60	13,230.10	13,976.25	772
6,583.18		6,583.18		6,583.18	4,374.97	773
1,440.08		1,440.08		1,440.08	1,648.65	774
2,750.20		2,750.20		2,750.20	2,264.19	775
4,052.81		4,052.81		4,052.81	1,972.44	776
2,738.16		2,738.16		2,738.16	980.59	777
18,359.40		18,359.40		18,359.40	115.91	778
666.29		666.29		666.29	854.85	779
564.34	64.41	628.75	23.07	605.68	203.54	780
20,222.64	2,537.05	22,759.69	17.40	22,742.29	4,439.44	781
11,428.11	965.52	12,393.63	513.89	11,879.74	3,508.65	782
538.51		538.51		538.51	891.69	783
4,494.90		4,494.90		4,494.90	4,453.13	784
28,635.21	2,032.26	30,667.47	4,702.36	25,965.11	5,519.85	785
13,208.11	200.00	13,408.11		13,408.11	12,824.14	786
10,325.24		10,325.24		10,325.24	2,868.60	787
1,149.83		1,149.83	12.00	1,137.83	407.53	788
4,803.39		4,803.39		4,803.39	2,165.54	789
3,545.69	42.00	3,587.69	18.05	3,569.64	1,859.94	790
68,852.04		68,852.04		68,852.04	17,147.35	791
132.55		132.55		132.55	9.54	792
651.66		651.66	3.25	648.41	471.80	793
1,908.54	2,162.11	4,070.65	2,343.47	1,727.18	520.71	794
48,636.44		48,636.44	1.40	48,635.04	3,698.37	795
8,054.74		8,054.74		8,054.74	15,343.24	796
13,353.92	1.50	13,355.42		13,355.42	655.57	797
3,932.89	88.08	4,020.97	114.67	3,906.30	5,913.31	798
20,005.54		20,005.54	9.27	19,996.27	6,342.42	799
25,737.76		25,737.76		25,737.76	4,441.10	800
722.15		722.15		722.15	999.76	801
99.80		99.80		99.80	526.41	802
8,284.99		8,284.99		8,284.99	5,862.32	803
51,392.62	284.00	51,676.62	1,025.15	50,651.47	13,638.61	804

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1939	Add grand total of receipts for year ending March 31, 1940	Total to be accounted for
805	Williamson	127.71	1,774.67	1,902.38
806	Wilton Junction	292.69	49,680.04	49,972.73
807	Winfield	1,311.36	14,057.57	15,368.93
808	Winthrop	4,531.52	12,305.90	16,837.42
809	Wiota	1,464.07	988.83	2,452.90
810	Woden	636.22	1,266.45	1,902.67
811	Woodbine	16,185.52	18,264.30	34,449.82
812	Woodburn	551.79	1,145.27	1,697.06
813	Woodward	8,645.59	7,629.02	16,274.61
814	Woolstock	3,323.66	4,151.58	7,475.24
815	Worthington	709.46	1,409.97	2,119.43
816	Wyoming	4,004.49	7,615.10	11,619.59
817	Yale	3,321.19	2,808.27	6,129.46
818	Yetter	1,827.47	731.67	2,559.14
819	Yorktown	656.36	917.59	1,573.95
820	Zearing	2,562.56	10,371.12	12,933.68
821	Zwingle	679.97	949.12	1,629.09

*No election held for several years and corporation has not been active.
†Corporation discontinued February 23, 1939.
‡Overdraft.

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1940	Add warrants outstanding April 1, 1939	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1940	Total deduction from total to be accounted for	Cash on hand March 31, 1940	Number
1,858.00	200.00	2,058.00	246.92	1,811.08	91.30	805
47,507.33	19.00	47,526.33	27.50	47,498.83	2,473.90	806
13,659.31	----------	13,659.31	----------	13,659.31	1,709.62	807
11,278.18	----------	11,278.18	----------	11,278.18	5,559.24	808
1,496.04	----------	1,496.04	5.00	1,491.04	961.86	809
953.18	----------	953.18	----------	953.18	949.49	810
23,845.14	----------	23,845.14	----------	23,845.14	10,604.68	811
1,307.29	----------	1,307.29	----------	1,307.29	389.77	812
7,605.46	----------	7,605.46	----------	7,605.46	8,669.15	813
5,171.05	----------	5,171.05	----------	5,171.05	2,304.19	814
1,547.50	----------	1,547.50	----------	1,547.50	571.93	815
9,948.78	----------	9,948.78	291.65	9,657.13	1,962.46	816
2,769.61	17.60	2,787.21	17.60	2,769.61	3,359.85	817
614.82	----------	614.82	----------	614.82	1,944.32	818
969.02	----------	969.02	----------	969.02	604.93	819
9,825.09	769.84	10,594.93	769.84	9,825.09	3,108.59	820
631.04	1.25	632.29	.65	631.64	997.45	821

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
	Grand Totals	$3,243,193.28	$1,452,406.25	$70,860.74	$239,146.63
1	Ackley	34,000.00			2.75
2	Ackworth	1,000.00			
3	Adair	11,000.00	11,200.00		2,641.07
4	Adel	18,200.00	25,700.00		301.29
5	Afton		17,000.00		47.91
6	Agency				
7	Ainsworth	4,500.00			
8	Akron	15,000.00			2,130.08
9	Albert City		28,000.00		
10	Albion				
11	Alburnett				250.00
12	Alden	7,700.00			3,359.67
13	Alexander				
14	Allerton	26,000.00			
15	Allison	20,500.00			42.65
16	Alta				173.24
17	Alta Vista		7,500.00		3.00
18	Alton	12,000.00	4,000.00		1,023.70
19	Altoona		17,000.00		
20	Alvord		6,000.00		
21	Andover				
22	Andrew	11,000.00			1,202.55
23	Anita	7,400.00	10,100.00		
24	Ankeny	8,000.00			
25	Anthon				
26	Aplington				4.00
27	Arcadia	2,000.00			
28	Archer				
29	Aredale				
30	Arion				
31	Arispe				
32	Arlington	2,500.00			
33	Armstrong	12,000.00	2,100.00		10.43
34	Arnolds Park	4,000.00	15,500.00		
35	Arthur				.50
36	Ashton				693.05
37	Ashbury—P. O. Dubuque, Ia				
38	Aspinwall				
39	Atalissa				
40	Athelstan				
41	Atkins	12,000.00			
42	Auburn	15,000.00			14.33
43	Aurelia	4,700.00			200.00
44	Aurora				49.49
45	Avoca	21,000.00	9,000.00		154.93
46	Ayrshire	22,700.00			15.00
47	Badger				57.63
48	Bagley				
49	Baldwin				
50	Balltown—RFD Waupeton				
51	Bancroft	24,933.75			
52	Bankston—RFD Epworth				
53	Barnes City				2.00
54	Barnum				
55	Bassett				
56	Batavia				
57	Battle Creek				210.76
58	Baxter	500.00			
59	Bayard	4,800.00			56.32
60	Beacon				

INDEBTEDNESS AT APRIL 1, 1940

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
$ 50,976.55	$ 24,315.62	$5,080,899.07	$ 545,693.54	$27,051.09	$1,789,144.17	$7,442,787.87	
		34,002.75	935.55		12,001.28	46,939.58	1
		1,000.00				1,000.00	2
		24,841.07	1,200.00			26,041.07	3
	2,000.00	46,201.29	6,000.00			52,201.29	4
		17,047.91	1,000.00			18,047.91	5
							6
		4,500.00	3,900.00			8,400.00	7
		17,130.08	9,000.00		30,000.00	56,130.08	8
		28,000.00				28,000.00	9
							10
		250.00				250.00	11
		11,059.67				11,059.67	12
							13
		26,000.00				26,000.00	14
		20,542.65	4,500.00			25,042.65	15
		173.24			67,000.00	67,173.24	16
		7,503.00				7,503.00	17
		17,023.70				17,023.70	18
		17,000.00				17,000.00	19
		6,000.00				6,000.00	20
							21
		12,202.55				12,202.55	22
		17,500.00			105,301.20	122,801.20	23
		8,000.00				8,000.00	24
							25
		4.00	5,500.00			5,504.00	26
		2,000.00				2,000.00	27
							28
							29
							30
							31
		2,500.00				2,500.00	32
		14,110.43				14,110.43	33
		19,500.00				19,500.00	34
		.50				.50	35
		693.05				693.05	36
							37
							38
							39
							40
		12,000.00				12,000.00	41
		15,014.33				15,014.33	42
		4,900.00	4,800.00			9,700.00	43
		49.49				49.49	44
		30,154.93				30,154.93	45
		22,715.00				22,715.00	46
		57.63				57.63	47
							48
							49
							50
		24,933.75	11,000.00	2,568.63	89,500.00	128,002.38	51
							52
		2.00				2.00	53
							54
							55
							56
		210.76				210.76	57
		500.00				500.00	58
		4,856.32				4,856.32	59
							60

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
61	Beaconsfield				
62	Beaman	700.00			
63	Beaver				
64	Bellevue	20,750.00			
65	Belmond	10,000.00			645.09
66	Bennett				
67	Benton				
68	Berkley—RFD Perry				
69	Bernard				
70	Bertram—P. O. Cedar Rapids				
71	Bevington				
72	Birmingham				
73	Blairsburg		6,000.00		520.78
74	Blairstown	4,700.00			3,616.89
75	Blakesburg				
76	Blanchard				101.50
77	Blencoe				
78	Blockton	3,000.00			
79	Blue Grass	1,000.00			
80	Bode	500.00	3,500.00		1,778.15
81	Bonaparte	3,000.00		400.00	3,395.25
82	Bondurant				
83	Bouton				
84	Boxholm				
85	Boyden		6,000.00		506.98
86	Braddyville				
87	Bradgate	2,000.00			73.36
88	Brandon	2,000.00			5.00
89	Brayton	3,000.00			
90	Breda	10,000.00			
91	Bridgewater				
92	Brighton	8,000.00			21.67
93	Bristow		8,000.00		3.50
94	Britt	25,000.00	1,000.00	10,500.00	2,406.97
95	Brooklyn	24,273.00			3,336.56
96	Brunsville	2,000.00			
97	Buckeye				140.00
98	Buck Grove				
99	Buffalo				
100	Buffalo Center				912.01
101	Burt	7,500.00			
102	Bussey		10,500.00		
103	Calamus	8,500.00			
104	Callender		8,800.00		5.10
105	Calmar	14,050.00			1,121.28
106	Calumet				
107	Camanche	8,000.00			
108	Cambridge	4,400.00	1,000.00		52.23
109	Cantril				5.10
110	Carbon				
111	Carlisle		15,000.00		
112	Carpenter				
113	Carson	2,000.00	10,200.00		8,187.91
114	Carter Lake—P. O. Omaha, Neb.				
115	Cascade	35,000.00			22.00
116	Casey				470.41
117	Castalia				278.68
118	Castana	1,300.00	4,500.00		
119	Castle Hill—RFD Waterloo				
120	Center Junction		2,500.00		
121	Center Point				4.97
122	Centralia—R. R. 2, Peosta, Ia.				

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							61
		700.00				700.00	62
							63
		20,750.00	9,345.68			30,095.68	64
		10,645.09				10,645.09	65
							66
							67
							68
							69
							70
							71
			4,000.00			4,000.00	72
		6,520.78				6,520.78	73
		8,316.89				8,316.89	74
							75
		501.50				501.50	76
							77
		3,000.00				3,000.00	78
		1,000.00				1,000.00	79
		5,778.15				5,778.15	80
		6,795.25				6,795.25	81
							82
							83
							84
		6,506.98				6,506.98	85
							86
		2,073.36				2,073.36	87
		2,005.00				2,005.00	88
		3,000.00				3,000.00	89
		10,000.00				10,000.00	90
							91
		8,021.67				8,021.67	92
		8,003.50				8,003.50	93
7,700.00		46,606.97	24,000.00		12,500.00	83,106.97	94
		27,609.56			7,000.00	34,609.56	95
		2,000.00				2,000.00	96
		140.00				140.00	97
							98
							99
		912.01	9,200.79		4,000.00	14,112.80	100
		7,500.00				7,500.00	101
		10,500.00				10,500.00	102
	2,130.00	10,630.00				10,630.00	103
		8,805.10				8,805.10	104
		15,171.28				15,171.28	105
							106
		8,000.00				8,000.00	107
		5,452.23				5,452.23	108
		5.10				5.10	109
							110
		15,000.00				15,000.00	111
			1,904.09			1,904.09	112
		20,387.91				20,387.91	113
							114
		35,022.00				35,022.00	115
		470.41				470.41	116
		278.68				278.68	117
		5,800.00				5,800.00	118
							119
		2,500.00				2,500.00	120
		4.97				4.97	121
							122

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
123	Central City				116.00
124	Charlotte		500.00		
125	Charter Oak	31,000.00			
126	Chatsworth				10.00
127	Chelsea				
128	Chester				
129	Chillicothe	2,200.00			
130	Churdan	5,000.00			
131	Cincinnati				
132	Clare				42.74
133	Clarence	500.00			
134	Clarksville	12,000.00			1,389.47
135	Clayton				
136	Clearfield				
137	Cleghorn		8,500.00		
138	Clemmons				45.86
139	Clermont	4,500.00	6,000.00		2.73
140	Clio				
141	Clover Hills—P. O. W. Des Moines				
142	Clutier				
143	Coburg				
144	Coston	15,000.00	14,000.00		1,318.16
145	Coin		6,000.00		623.56
146	Colesburg		12,000.00		
147	College Springs				
148	Collins	8,500.00			262.64
149	Colo				
150	Columbus City				
151	Columbus Junction	6,000.00			106.25
152	Colwell				887.68
153	Conesville				51.29
154	Conrad		2,100.00		
155	Conway	1,200.00			
156	Coon Rapids		4,500.00		141.26
157	Coppock				
158	Coralville—P. O. Iowa City				
159	Correctionville	2,650.00			
160	Corwith				
161	Corydon	33,605.22			8,450.84
162	Cotter				10.08
163	Coulter	6,000.00			
164	Craig	1,500.00			
165	Crawfordsville		4,000.00		
166	Cromwell				
167	Crystal Lake				
168	Cumberland				
169	Cumming				
170	Curlew	3,500.00			
171	Cushing				
172	Cylinder				2,000.00
173	Dakota City	3,000.00			
174	Dallas				
175	Dallas Center	35,500.00	17,000.00		504.68
176	Dana				
177	Danbury	11,500.00			1,093.00
178	Danville				
179	Davis City	8,800.00			590.66
180	Dawson	5,500.00			1,621.00
181	Dayton	16,000.00	8,500.00		
182	Decatur City				
183	Dedham				
184	Deep River	14,000.00			

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		116.00				116.00	123
		500.00				500.00	124
		31,000.00				31,000.00	125
		10.00				10.00	126
							127
							128
		2,200.00				2,200.00	129
		5,000.00				5,000.00	130
							131
		42.74				42.74	132
		500.00				500.00	133
		13,389.47				13,389.47	134
							135
							136
		8,500.00				8,500.00	137
		45.86				45.86	138
		10,502.73	1,150.00			11,652.73	139
							140
							141
							142
							143
		30,318.16	10,454.40			40,772.56	144
		6,623.56				6,623.56	145
		12,000.00				12,000.00	146
			600.00			600.00	147
		8,762.64			2,400.00	11,162.64	148
					1,500.00	1,500.00	149
							150
		6,106.25				6,106.25	151
		887.68				887.68	152
		51.29				51.29	153
		2,100.00				2,100.00	154
		1,200.00				1,200.00	155
		4,641.26	3,700.00		164,000.00	172,341.26	156
							157
							158
		2,650.00				2,650.00	159
							160
		42,056.06	2,500.00			44,556.06	161
		10.08				10.08	162
		6,000.00				6,000.00	163
		1,500.00				1,500.00	164
		4,000.00		195.10		4,195.10	165
							166
							167
							168
							169
		3,500.00				3,500.00	170
							171
		2,000.00				2,000.00	172
		3,000.00				3,000.00	173
							174
		53,004.68				53,004.68	175
							176
		12,593.00	15,160.11			27,753.11	177
							178
		9,390.66				9,390.66	179
		7,121.00				7,121.00	180
		24,500.00			39,500.00	64,000.00	181
							182
							183
		14,000.00				14,000.00	184

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
185	Deflance				
186	Delaware				
187	Delhi				
188	Delmar		4,000.00	3,500.00	
189	Deloit		7,000.00		
190	Delphos				
191	Delta				
192	Denver				
193	Derby				
194	De Soto				
195	Dexter	58,200.00			
196	Diagonal	11,000.00			
197	Dickens				
198	Dike				
199	Dixon	500.00			
200	Dolliver				
201	Donahue	1,500.00			
202	Donnan				114.63
203	Donnellson	24,000.00			
204	Doon	4,500.00			38.30
205	Dougherty				
206	Dow City				1,800.00
207	Dows				9.16
208	Drakesville				
209	Dumont	9,500.00			
210	Duncombe	3,600.00			1,130.89
211	Dundee				
212	Dunkerton				
213	Dunlap	9,000.00	7,000.00		3,506.33
214	Durant	3,000.00			
215	Durango				
216	Dysart	8,500.00			287.76
217	Earlham	23,600.00			22.63
218	Earling	8,000.00			
219	Earlville				4.30
220	Early	14,000.00			240.60
221	Eddyville				193.76
222	Edgewood		14,000.00		
223	Elberon				
224	Eldridge				
225	Elgin	500.00	6,000.00		5.00
226	Elkader	14,500.00			8,117.95
227	Elkhart				110.70
228	Elk Horn	1,000.00			
229	Elkport				
230	Elliott	500.00	3,000.00		
231	Ellston				
232	Ellsworth	2,000.00			
233	Elma				1,925.31
234	Ely				
235	Emerson	666.18	11,431.25		866.29
236	Epworth				
237	Essex	11,000.00	5,500.00	1,600.00	
238	Everly		3,000.00		
239	Exira				5.77
240	Exline				
241	Fairbank				
242	Fairfax				
243	Farley	11,500.00			2,900.25
244	Farmersburg	13,000.00			1,401.00
245	Farmington				113.48
246	Farnhamville		2,000.00		77.94

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							185
							186
							187
	700.00	8,200.00	950.00	600.00		9,750.00	188
		7,000.00				7,000.00	189
							190
							191
							192
							193
							194
		58,200.00				58,200.00	195
		11,000.00			3,500.00	14,500.00	196
							197
							198
		500.00				500.00	199
							200
		1,500.00				1,500.00	201
		114.63				114.63	202
		24,000.00				24,000.00	203
		4,538.30				4,538.30	204
							205
		1,800.00				1,800.00	206
		9.16	2,504.92			2,514.08	207
1,000.00		1,000.00				1,000.00	208
		9,500.00				9,500.00	209
		4,730.89				4,730.89	210
							211
							212
		19,506.33				19,506.33	213
		3,000.00	2,000.00			5,000.00	214
							215
		8,787.76				8,787.76	216
		23,622.63	3,000.00			26,622.63	217
		8,000.00	3,700.00			11,700.00	218
		4.30				4.30	219
		14,240.60				14,240.60	220
		193.76				193.76	221
		14,000.60				14,000.00	222
							223
		6,505.00			1,800.00	1,800.00	224
		22,617.95				6,505.00	225
		110.70				22,617.95	226
		1,000.00				110.70	227
						1,000.00	228
		3,500.00					229
						3,500.00	230
		2,000.00					231
		1,925.31			14,800.00	16,800.00	232
						1,925.31	233
		12,963.72	4,000.00				234
						16,963.72	235
		18,100.00					236
		3,000.00				18,100.00	237
	2,000.00	2,005.77				3,000.00	238
						2,005.77	239
							240
							241
							242
		14,400.25				14,400.25	243
		14,401.00				14,401.00	244
		113.48				113.48	245
		2,077.94				2,077.94	246

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
247	Farragut	20,000.00			
248	Fayette				6.31
249	Fenton				
250	Ferguson	500.00			
251	Fertile	2,000.00			
252	Floris				
253	Floyd	2,000.00			
254	Fonda	25,000.00			
255	Fontanelle				
256	Fort Atkinson	1,000.00			
257	Fostoria				
258	Franklin—Rt. 2, West Point, Ia				
259	Fraser				
260	Fredericksburg				4.50
261	Frederika	1,000.00			
262	Fredonia—P. O. Columbus Jct				
263	Fremont	16,100.00			650.00
264	Galt				
265	Galva	4,200.00			1,500.00
266	Garber				
267	Garden Grove				
268	Garnavillo	12,000.00			
269	Garner	21,660.32			
270	Garrison		16,000.00		3.00
271	Garwin	5,000.00			
272	Geneva				
273	George	10,000.00			
274	Gilbert				
275	Gilbertville				
276	Gilman				
277	Gilmore City	24,500.00			
278	Gladbrook	19,000.00			
279	Glidden	3,500.00			62.09
280	Goldfield	4,000.00			2,037.50
281	Goodell				
282	Gooselake	2,500.00			
283	Gowrie		2,000.00		34.98
284	Graettinger	2,500.00	15,500.00		20.16
285	Graf				
286	Grafton	6,500.00			
287	Grand Junction		2,300.00		7,608.15
288	Grand Mound				127.27
289	Grand River				
290	Grandview				
291	Granger		7,000.00		
292	Grant				
293	Granville	2,000.00	6,000.00		
294	Gravity				
295	Gray		4,000.00		
296	Greeley				
297	Greene	13,000.00			100.00
298	Greenfield	30,400.00	11,000.00		638.00
299	Green Island				10.00
300	Greenville				
301	Grimes	9,000.00			
302	Griswold				147.82
303	Grundy Center		7,000.00		
304	Gruver				
305	Guernsey				
306	Guthrie Center	7,900.00	40,000.00		21.97
307	Guttenberg		15,000.00		60.00
308	Halbur				2.00

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		20,000.00			2,500.00	22,500.00	247
		6.31				6.31	248
					2,400.00	2,400.00	249
		500.00				500.00	250
		2,000.00				2,000.00	251
							252
		2,000.00				2,000.00	253
		25,000.00				25,000.00	254
							255
		1,000.00				1,000.00	256
							257
							258
							259
		4.50				4.50	260
		1,000.00				1,000.00	261
							262
		16,750.00				16,750.00	263
							264
		5,700.00				5,700.00	265
							266
							267
		12,000.00		336.05		12,336.05	268
		21,660.32				21,660.32	269
		16,003.00				16,003.00	270
		5,000.00				5,000.00	271
							272
		10,000.00				10,000.00	273
							274
							275
							276
		24,500.00	10,000.00			34,500.00	277
		19,000.00	5,000.00			24,000.00	278
2,500.00		6,062.09	4,285.54		69,500.00	79,847.63	279
		6,037.50				6,037.50	280
							281
		2,500.00				2,500.00	282
12,000.00		14,034.98			59,500.00	73,534.98	283
		18,020.16	6,702.96			24,723.12	284
							285
		6,500.00				6,500.00	286
		9,908.15			43,500.00	53,408.15	287
		127.27				127.27	288
							289
							290
		7,000.00				7,000.00	291
							292
		8,000.00				8,000.00	293
							294
		4,000.00				4,000.00	295
							296
		13,100.00				13,100.00	297
		42,038.00			107,000.00	149,038.00	298
		10.00				10.00	299
							300
		9,000.00				9,000.00	301
		147.82				147.82	302
	2,117.35	9,117.35				9,117.35	303
							304
							305
		47,921.97				47,921.97	306
		15,060.00	2,000.00		25,000.00	42,060.00	307
		2.00				2.00	308

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
309	Hamilton				
310	Hancock				
311	Hanlontown	3,000.00			15.33
312	Hansell				
313	Harcourt	11,900.00			
314	Hardy				
315	Harper				
316	Harpers Ferry				
317	Harris	5,500.00			460.00
318	Hartford	1,000.00			
319	Hartley	55,400.00			563.44
320	Hartwick				
321	Harvey				
322	Hastings	4,592.00			
323	Havelock	4,000.00			
324	Hawkeye	4,000.00			12.70
325	Hayesville				
326	Hazelton				
327	Hedrick				
328	Henderson	100.00			127.44
329	Hepburn				
330	Hills				
331	Hillsboro				
332	Hinton				3.57
333	Holland				
334	Holstein		6,000.00		
335	Holy Cross—P. O. N. B. Vista				
336	*Hopeville—P. O. Murray				
337	Hopkinton				
338	Hornick	2,500.00	6,000.00		17.75
339	Hospers		7,000.00		
340	Hubbard	10,500.00			5.12
341	Hudson				
342	Hull	18,250.00			886.84
343	Humeston	15,000.00			368.17
344	Hurstville				
345	Huxley		16,000.00		
346	Imogene				
347	Inwood	13,000.00			
348	Ionia				6.98
349	Ireton	8,200.00	9,500.00		598.71
350	Irwin	500.00			
351	Jackson Junction				
352	Jamaica		10,000.00		
353	Janesville		8,000.00		
354	Jesup				
355	Jewell Jct.—P. O. Jewell	1,800.00	9,500.00		21.60
356	Joice	3,500.00			833.75
357	Jolley				
358	Kalona	2,500.00			1,622.00
359	Kamrar				
360	Kanawha	4,931.62			3,850.67
361	Kellerton				
362	Kelley		2,000.00		.46
363	Kellogg	5,500.00			
364	Kensett		9,900.00		
365	Kent	2,000.00			16.00
366	Keosauqua				
367	Keota	21,000.00			66.46
368	Keswick				
369	Keystone	24,500.00			
370	Kimballton		8,000.00		5.50

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							309
							310
		3,015.33				3,015.33	311
							312
		11,900.00				11,900.00	313
							314
							315
							316
		5,960.00				5,960.00	317
		1,000.00				1,000.00	318
		55,963.44				55,963.44	319
							320
							321
		4,592.00				4,592.00	322
		4,000.00				4,000.00	323
		4,012.70	4,137.00			8,149.70	324
							325
							326
							327
		227.44				227.44	328
							329
							330
							331
		3.57				3.57	332
							333
		6,000.00	34,000.00			40,000.00	334
							335
							336
							337
		8,517.75				8,517.75	338
		7,000.00				7,000.00	339
		10,505.12	500.00			11,005.12	340
							341
		19,136.84				19,136.84	342
		15,368.17	23,541.00			38,909.17	343
							344
		16,000.00				16,000.00	345
							346
		13,000.00	2,516.08			15,516.08	347
		6.98				6.98	348
		18,298.71				18,298.71	349
		500.00				500.00	350
							351
		10,000.00				10,000.00	352
		8,000.00				8,000.00	353
							254
		11,321.60	1,000.00			12,321.60	355
		4,333.75				4,333.75	356
							357
		4,122.00				4,122.00	358
							359
		8,782.29	6,187.37			14,969.66	360
			6,800.00			6,800.00	361
		2,000.46				2,000.46	362
		5,500.00				5,500.00	363
		9,900.00				9,900.00	364
		2,016.00				2,016.00	365
							366
		21,066.46	13,000.00			34,066.46	367
							368
		24,500.00			3,000.00	27,500.00	369
		8,005.50	1,700.00			9,705.50	370

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
371	Kingsley	1,000.00			
372	Kinross		300.00		
373	Kirkman		1,400.00		
374	Kirkville	300.00			
375	Kiron				
376	Klemme	12,100.00			
377	Knierim				
378	Lacona				129.39
379	Ladora				
380	Lakota	5,000.00		4,300.00	93.14
381	Lake Mills	1,000.00	26,000.00		
382	Lake Park	8,000.00	14,000.00		
383	Lake View	14,000.00			94.09
384	Lamoni	4,000.00	13,500.00		1,057.08
385	Lamont				
386	Lamotte				55.61
387	Lanesboro				
388	Lansing	17,000.00			
389	La Porte City	28,500.00	27,000.00		274.63
390	Larchwood	11,500.00			
391	Larrabee		5,000.00		
392	Latimer				
393	Laurel				5.00
394	Laurens				13.27
395	Lawler				186.40
396	Lawton				600.00
397	Le Claire	500.00			823.62
398	Ledyard	5,000.00			
399	Le Grand				1.50
400	Lehigh	2,000.00	4,000.00		847.69
401	Leighton				565.66
402	Leland				38.72
403	Lenox	32,000.00	20,000.00		2,577.56
404	Le Roy				
405	Lester				
406	Letts	1,800.00			
407	Lewis	7,000.00			387.39
408	Libertyville				2.10
409	Lidderdale	2,000.00			1.05
410	Lime Springs	12,000.00			
411	Lincoln	500.00			
412	Linden	9,300.00			
413	Lineville				20.00
414	Linn Grove	5,500.00			
415	Lisbon	13,000.00	12,000.00		154.50
416	Liscomb				
417	Littleport				1,095.55
418	Little Rock	13,000.00			3,347.95
419	Little Sioux	4,000.00			
420	Livermore				65.50
421	Lockridge				
422	Logan	28,150.00			
423	Lohrville	12,000.00			206.00
424	Lone Rock	1,000.00			
425	Lone Tree				
426	Long Grove				27.42
427	Lorimor	2,000.00			91.80
428	Lost Nation	3,000.00			
429	Lovilia				537.67
430	Lowden	2,200.00	3,000.00		114.00
431	Low Moor		4,000.00		
432	Luana				

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
1,500.00		2,500.00				2,500.00	371
		300.00				300.00	372
		1,400.00				1,400.00	373
		300.00				300.00	374
							375
		12,100.00	2,500.00			14,600.00	376
							377
		129.39				129.39	378
							379
		9,393.14	2,750.00			12,143.14	380
		27,000.00	3,000.00		55,000.00	85,000.00	381
		22,000.00	9,500.00			31,500.00	382
		14,094.09				14,094.09	383
		18,557.08			77,000.00	95,557.08	384
							385
		55.61				55.61	386
							387
		17,000.00	2,500.00			19,500.00	388
		55,774.63			112,000.00	167,774.63	389
		11,500.00				11,500.00	390
		5,000.00				5,000.00	391
							392
		5.00				5.00	393
		13.27				13.27	394
		186.40				186.40	395
999.00		1,200.00				1,200.00	396
		1,323.62				1,323.62	397
		5,000.00				5,000.00	398
		1.50				1.50	399
		6,847.69				6,847.69	400
		565.66				565.66	401
		38.72				38.72	402
		54,577.56				54,577.56	403
							404
							405
		1,800.00				1,800.00	406
		7,387.39				7,387.39	407
		2.10				2.10	408
		2,001.05				2,001.05	409
		12,000.00	2,300.00			14,300.00	410
		500.00				500.00	411
		9,300.00				9,300.00	412
		20.00				20.00	413
		5,500.00				5,500.00	414
		25,154.50				25,154.50	415
							416
		1,095.55				1,095.55	417
		16,347.95				16,347.95	418
		4,000.00				4,000.00	419
		65.50				65.50	420
							421
		28,150.00				28,150.00	422
		12,206.00				12,206.00	423
		1,000.00				1,000.00	424
							425
		27.42				27.42	426
		2,091.80	4,000.00			6,091.80	427
		3,000.00				3,000.00	428
		537.67				537.67	429
		5,314.00				5,314.00	430
		1,000.00				4,000.00	431
							432

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
433	Lucas				482.96
434	Luther	1,500.00			
435	Lu Verne				
436	Luxemburg—P. O. New Vienna				97.07
437	Luzerne				
438	Lynnville				
439	Lytton	5,500.00			5.75
440	Macedonia	3,000.00			
441	Macksburg				
442	Magnolia				4.00
443	Malcom				106.00
444	Mallard	3,500.00	5,000.00		3,037.45
445	Maloy				
446	Malvern	33,900.00			3,005.10
447	Manilla	4,100.00	1,000.00		3,659.71
448	Manly	22,500.00			6,743.85
449	Manning	2,000.00	5,000.00		
450	Manson	92,000.00			11.00
451	Mapleton	23,556.00	16,500.00	1,432.00	1,130.57
452	Marathon	3,000.00			
453	Marble Rock				
454	Marcus	27,000.00			
455	Marne	4,000.00			
456	Marquette	21,000.00			
457	Martelle	7,000.00		800.00	
458	Martinsburg				
459	Martensdale		500.00		
460	Marysville—Rt. 1, Hamilton				
461	Masonville				
462	Massena		13,000.00		
463	Matlock				
464	Maurice	800.00	6,900.00		755.97
465	Maxwell	6,300.00	6,500.00		1,187.73
466	Maynard				
467	Maysville				50.00
468	McCallsburg	2,500.00			4.85
469	McCausland				
470	McClelland	1,925.00	2,000.00		122.03
471	McGregor	32,200.00			70.00
472	McIntire				
473	Mechanicsville				
474	Mediapolis				563.36
475	Melbourne	20,500.00			
476	Melcher	1,000.00			462.27
477	Melrose	9,700.00			
478	Melvin	3,000.00			
479	Menlo		16,000.00		
480	Meriden				
481	Merrill				
482	Meservey				
483	Middletown				
484	Miles				
485	Milford		15,000.00		1,312.74
486	Millersburg				
487	Millerton				
488	Milo				
489	Milton	1,500.00			.50
490	Minburn				
491	Minden	2,000.00			1,100.00
492	Mingo	7,500.00			104.25
493	Mitchell				
494	Mitchellville		10,000.00		

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		482.96				482.96	433
		1,500.00				1,500.00	434
					500.00	500.00	435
		97.07				97.07	436
							437
							438
		5,505.75				5,505.75	439
		3,000.00				3,000.00	440
							441
	830.00	834.00				834.00	442
		106.00				106.00	443
		11,537.45			2,000.00	13,537.45	444
							445
	495.27	37,400.37				37,400.37	446
		8,759.71			10,300.00	19,059.71	447
		29,243.85	21,500.00			50,743.85	448
		7,000.00		11,000.00	125,000.00	143,000.00	449
		92,011.00				92,011.00	450
		42,618.57			7,500.00	50,118.57	451
		3,000.00				3,000.00	452
							453
		27,000.00	63,000.00			90,000.00	454
		4,000.00				4,000.00	455
		21,000.00	11,800.00			32,800.00	456
	518.00	8,318.00				8,318.00	457
							458
		500.00				500.00	459
							460
							461
		13,000.00				13,000.00	462
							463
		8,455.97				8,455.97	464
		13,987.73				13,987.73	465
							466
		50.00				50.00	467
		2,504.85				2,504.85	468
							469
		4,047.03				4,047.03	470
		32,270.00	4,500.00			36,770.00	471
							472
							473
		563.36				563.36	474
		20,500.00				20,500.00	475
		1,462.27				1,462.27	476
		9,700.00				9,700.00	477
		3,000.00				3,000.00	478
		16,000.00				16,000.00	479
							480
							481
							482
							483
							484
		16,312.74	8,000.00		88,000.00	112,312.74	485
							486
							487
							488
		1,500.50				1,500.50	489
							490
		3,100.00				3,100.00	491
		7,604.25				7,604.25	492
							493
		10,000.00				10,000.00	494

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
495	Modale	4,300.00			
496	Mondamin		11,000.00		
497	Moneta				
498	Monmouth				
499	Monona	50,500.00			
500	Monroe	35,000.00			1.00
501	Montezuma	10,500.00	500.00		1,270.63
502	Montour				
503	Montrose				418.73
504	Moorhead				.24
505	Moorland				
506	Moravia				26.65
507	Morley				
508	Morning Sun	1,750.00	1,100.00		1,109.52
509	Morrison				
510	Moulton	33,900.00	11,000.00		
511	Mt. Auburn	300.00			
512	Mt. Ayr	1,000.00	55,000.00		24.12
513	Mt. Sterling				
514	Mt. Union				75.00
515	Mt. Vernon	1,000.00	9,075.00		
516	Moville				
517	Murray				
518	Nashua	21,000.00			
519	Nemaha				800.00
520	Neola	5,500.00			1,512.32
521	New Albin		9,000.00		
522	Newell	7,500.00			9,555.64
523	Newhall		18,000.00		61.45
524	New Hartford				
525	New Liberty				
526	New London	9,814.00			4,045.63
527	New Market				
528	New Providence				
529	New Sharon	9,500.00			
530	New Vienna			450.00	
531	New Virginia				
532	Nichols				
533	Nodaway				
534	Nora Springs				2,001.63
535	Northboro	2,000.00			
536	North Buena Vista				476.99
537	North English	29,000.00			
538	North Liberty				
539	North Washington				
540	Northwood		1,000.00		4,576.97
541	Norwalk				
542	Norway				
543	Numa				
544	Oakland	900.00	11,000.00		1,289.28
545	Oakville				
546	Ocheyedan				1,846.53
547	Odebolt				43.62
548	Ogden	13,000.00			120.64
549	Okoboji		22,000.00		302.00
550	Olds				
551	Old Town—P. O. Milford				
552	Olin	6,300.00	1,000.00		
553	Ollie				
554	Oneida				190.55
555	Onslow				
556	Orange City	5,000.00	24,500.00		

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		4,300.00				4,300.00	495
		11,000.00	2,500.00			13,500.00	496
							497
							498
		50,500.00				50,500.00	499
		35,001.00				35,001.00	500
		12,270.63			9,000.00	21,270.63	501
							502
		418.73				418.73	503
	1,000.00	1,000.24				1,000.24	504
							505
		26.65				26.65	506
							507
		3,959.52		1,600.01		5,559.53	508
							509
		44,900.00				44,900.00	510
		300.00				300.00	511
		56,024.12				56,024.12	512
							513
		75.00				75.00	514
		10,075.00				10,075.00	515
			2,046.07			2,046.07	516
							517
		21,000.00	500.00			21,500.00	518
		800.00				800.00	519
		7,012.32	22,200.00		6,347.00	35,559.32	520
		9,000.00				9,000.00	521
		17,055.64		3,856.26		20,911.90	522
		18,061.45				18,061.45	523
							524
							525
		13,859.63				13,859.63	526
	330.04	330.04				330.04	527
							528
		9,500.00				9,500.00	529
		450.00				450.00	530
							531
							532
							533
		2,001.63			1,200.00	3,201.63	534
		2,000.00				2,000.00	535
		476.99				476.99	536
		29,000.00				29,000.00	537
							538
							539
	8,883.17	14,460.14				14,460.14	540
							541
							542
							543
		13,189.28	2,106.52			15,295.80	544
							545
		1,846.53				1,846.53	546
		43.62				43.62	547
		13,120.64			51,500.00	64,620.64	548
		22,302.00				22,302.00	549
							550
							551
		7,300.00				7,300.00	552
							553
		190.55				190.55	554
							555
		29,500.00			14,000.00	43,500.00	556

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
557	Orchard	1,000.00			
558	Orient				
559	Orleans—P. O. Spirit Lake				
560	Ossian	3,000.00			
561	Osterdock				
562	Oto		2,500.00		
563	Ottosen	5,100.00		478.74	1.87
564	Owasa				
565	Oxford	3,500 00	6,000.00	3,000.00	
566	Oxford Junction	9,500.00			34.85
567	Oyens				
568	Pacific Junction				1.00
569	Packwood				
570	Palmer				6.00
571	Palo				
572	Panama	5,000.00			267.41
573	Panora		6,500.00		45.13
574	Parkersburg	12,000.00			243.82
575	Parnell				25.00
576	Paton		6,000.00		
577	Patterson				
578	Paullina	16,000.00			3.85
579	Peosta				
580	Persia				
581	Peru				
582	Peterson				
583	Pierson	2,000.00			1,085.83
584	Pilot Mound				73.20
585	Pioneer				
586	Pisgah	5,000.00			
587	Plainfield				
588	Plain View—R. F. D. Walcott				
589	Plano				
590	Pleasanton				
591	Pleasant Plain				
592	Pleasantville	2,000.00	17,500.00	400.00	1.25
593	Plover		4,000.00		.40
594	Plymouth				
595	Pocahontas	35,100.00			7,665.52
596	Polk City	350.00			
597	Pomeroy	32,500.00	19,000.00		
598	Popejoy	1,700.00			
599	Portsmouth	3,000.00			
600	Postville	22,000.00			
601	Prairieburg				
602	Prairie City	500.00	5,500.00		
603	Prescott				800.00
604	Preston	2,000.00	18,500.00		79.23
605	Primghar		5,000.00		
606	Princeton				44.37
607	Promise City				
608	Protivin				23.80
609	Pulaski				16.00
610	Quasqueton				
611	Quimby	3,500.00	5,000.00		
612	Radcliffe		800.00		1,279.18
613	Rake	10,492.38			600.00
614	Ralston				18.27
615	Randalia				.21
616	Randolph		12,000.00		3.90
617	Rathbun				
618	Readlyn		12,000.00		27.03

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,000.00				1,000.00	557
				200.00		200.00	558
							559
		3,000.00				3,000.00	560
							561
		2,500.00				2,500.00	562
		5,580.61				5,580.61	563
							564
		12,500.00				12,500.00	565
		9,534.85				9,534.85	566
							567
		1.00				1.00	568
							569
		6.00			1,795.00	1,801.00	570
							571
		5,267.41				5,267.41	572
		6,545.13				6,545.13	573
		12,243.82			4,500.00	16,743.82	574
		25.00	2,000.00			2,025.00	575
		6,000.00				6,000.00	576
							577
		16,003.85				16,003.85	578
							579
	1,050.00	1,050.00				1,050.00	580
							581
							582
		3,085.83				3,085.83	583
		73.20				73.20	584
							585
		5,000.00				5,000.00	586
							587
							588
							589
							590
							591
		19,901.25	500.00			20,401.25	592
		4,000.40				4,000.40	593
							594
		42,765.52	4,855.92			47,621.44	595
		350.00				350.00	596
		51,500.00				51,500.00	597
		1,700.00				1,700.00	598
		3,000.00				3,000.00	599
		22,000.00	13,581.19			35,581.19	600
							601
		6,000.00				6,000.00	602
		800.00				800.00	603
		20,579.23	1,000.00		45,000.00	66,579.23	604
		5,000.00			118,000.00	123,000.00	605
		44.37				44.37	606
							607
		23.80				23.80	608
		16.00				16.00	609
							610
		8,500.00				8,500.00	611
		2,079.18				2,079.18	612
		11,092.38				11,092.38	613
		18.27				18.27	614
		.21				.21	615
		12,003.90				12,003.90	616
							617
		12,027.03				12,027.03	618

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
619	Reasnor				
620	Redding				
621	Redfield		2,500.00		
622	Reinbeck	32,000.00			
623	Rembrandt	2,000.00			458.08
624	Remsen	22,500.00	40,000.00	24,800.00	8.76
625	Renwick	1,000.00			
626	Rhodes				
627	Riceville	3,000.00			2,799.81
628	Richland				
629	Ricketts	2,000.00			
630	Ridgeway		5,500.00		
631	Rinard				
632	Ringsted				33.65
633	Rippey	1,000.00	3,300.00		
634	Riverside	1,500.00	500.00		1,100.00
635	†Riverside (Dubuque Co.)				
636	Riverton				
637	Robbins				
638	Rock Falls				
639	Rockford	38,800.00			341.97
640	Rock Valley				
641	Rockwell	500.00	23,000.00		
642	Rodman				
643	Rodney				
644	Roland		10,500.00		1.40
645	Rolfe	14,500.00			2.65
646	Rome				
647	Rose Hill				
648	Rossie				
649	Rowan				
650	Rowley				
651	Royal		11,900.00		900.00
652	Rudd	1,000.00			
653	Runnells				
654	Russell				
655	Ruthven				2,393.05
656	Rutland				
657	Ryan	3,500.00			
658	St. Ansgar	4,000.00			3.91
659	St. Anthony				
660	St. Charles				
661	St. Lucas				
662	St. Marys				
663	St. Olaf				
664	St. Paul—R.F.D. West Point				
665	Sabula				
666	Sageville—P.O. Dubuque				
667	Salem	3,600.00			
668	Salix				1.06
669	Sanborn	26,500.00			323.57
670	Sandyville—P.O. Ackworth				
671	Scarville				
672	Schaller	16,000.00			
673	Schleswig	48,500.00			800.00
674	Scranton		16,500.00		26.14
675	Searsboro				
676	Sergeant Bluff	6,000.00			422.15
677	Shambaugh				
678	Shannon City				
679	Sharpsburg	1,000.00			
680	Sheffield	2,000.00	15,000.00		

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							619
							620
		2,500.00				2,500.00	621
		32,000.00				32,000.00	622
		2,458.08				2,458.08	623
		87,308.76				87,308.76	624
		1,000.00			31,000.00	32,000.00	625
							626
		5,799.81				5,799.81	627
							628
		2,000.00				2,000.00	629
		5,500.00				5,500.00	630
							631
		33.65		1,993.28		2,026.93	632
		4,300.00				4,300.00	633
		3,100.00	2,500.00			5,600.00	634
							635
							636
							637
							638
		39,141.97				39,141.97	639
							640
		23,500.00	6,600.00		3,000.00	33,100.00	641
							642
							643
		10,501.40				10,501.40	644
		14,502.65	26,249.60			40,752.25	645
							646
							647
							648
							649
							650
		12,800.00				12,800.00	651
		1,000.00				1,000.00	652
							653
							654
		2,393.05	2,300.00			4,693.05	655
							656
		3,500.00				3,500.00	657
		4,003.91			1,849.69	5,853.60	658
							659
							660
							661
							662
							663
							664
							665
							666
		3,600.00				3,600.00	667
		1.06				1.06	668
		26,823.57			11,000.00	37,823.57	669
							670
							671
		16,000.00				16,000.00	672
		49,300.00				49,300.00	673
		16,526.14				16,526.14	674
							675
		6,422.15			3,500.00	9,922.15	676
							677
							678
		1,000.00				1,000.00	679
		17,000.00	4,000.00			21,000.00	680

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
681	Shelby	27,860.81			
682	Sheldahl				
683	Sherrill—P.O. Specht's Ferry No. 1				
684	Shell Rock	8,000.00			49.56
685	Shellsburg				2.00
686	Sibley	5,500.00	3,000.00		530.36
687	Sidney	3,000.00			3,136.74
688	Silver City				
689	Sioux Center	33,500.00			1,533.91
690	Sioux Rapids	3,500.00			912.36
691	Slater				4.48
692	Sloan		2,700.00		
693	Smithland	1,500.00			
694	Soldier	9,400.00			2,000.00
695	Solon				
696	Somers	2,000.00			
697	South English				
698	Spillville				
699	Spirit Lake	39,730.00	34,000.00		5.04
700	Spragueville	400.00			
701	Springbrook				
702	Spring Hill				
703	Springville	3,000.00			
704	Stacyville	15,000.00			4.65
705	Stanhope	8,000.00	3,000.00		
706	Stanley				
707	Stanton	14,000.00	2,500.00		2,118.91
708	Stanwood	2,700.00			
709	State Center		5,000.00		588.30
710	Steamboat Rock		8,900.00		860.14
711	Stockport				300.00
712	Stockton				
713	Story City		12,000.00		162.51
714	Stout				
715	Stratford	2,500.00	5,000.00		
716	Strawberry Point				78.15
717	Struble				11.80
718	Sully				
719	Sumner	18,500.00			1,203.20
720	Superior				
721	Sutherland	11,300.00	11,000.00		1,073.55
722	Swaledale				
723	Swan				34.60
724	Swea City	5,300.00			1,124.33
725	Swisher				
726	Tabor	88,794.00			4,545.00
727	Templeton				
728	Tennant		3,000.00		
729	Terril	5,000.00			
730	Thayer				
731	Thompson	2,000.00			5.10
732	Thor	7,000.00			230.04
733	Thornburg				
734	Thornton		11,500.00		.40
735	Thurman				
736	Tiffin				
737	Tingley				3.56
738	Titonka	15,000.00			589.50
739	Toronto				
740	Traer	1,000.00	7,000.00		2,928.16
741	Treynor				
742	Tripoli				23.23

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		27,869.81			6,000.00	33,869.81	681
							682
							683
		8,049.56	2,000.00			10,049.56	684
		2.00				2.00	685
		9,030.36			83,000.00	92,030.36	686
5,000.00		11,736.74	1,500.00			13,236.74	687
							688
		35,033.91				35,033.91	689
		4,412.36				4,412.36	690
		4.48				4.48	691
		2,700.00	1,800.00			4,500.00	692
		1,500.00				1,500.00	693
		11,400.00				11,400.00	694
							695
		2,000.00				2,000.00	696
							697
							698
		73,735.04				73,735.04	699
		400.00				400.00	700
							701
							702
		3,000.00	4,033.55			7,033.55	703
	490.00	15,494.65				15,494.65	704
514.63	1,063.73	12,578.36			1,000.00	13,578.36	705
							706
		18,618.91			20,500.00	39,118.91	707
		2,700.00	4,500.00			7,200.00	708
	507.23	6,095.53				6,095.53	709
		9,760.14				9,760.14	710
		300.00				300.00	711
							712
		12,162.51				12,162.51	713
							714
		7,500.00				7,500.00	715
		78.15				78.15	716
		11.80				11.80	717
							718
		19,703.20				19,703.20	719
							720
		23,373.55	13,500.00		3,000.00	39,873.55	721
							722
		34.60				34.60	723
		6,424.33	730.00			7,154.33	724
							725
		93,339.00				93,339.00	726
							727
		3,000.00				3,000.00	728
		5,000.00				5,000.00	729
							730
		2,005.10				2,005.10	731
		7,230.04				7,230.04	732
							733
		11,500.40				11,500.40	734
							735
							736
		3.56				3.56	737
		15,589.50				15,589.50	738
							739
		10,928.16				10,928.16	740
							741
		23.23				23.23	742

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
743	Truesdale				
744	Truro				
745	Turin				
746	Udell				
747	Underwood	2,000.00	4,000.00		
748	Union				229.01
749	Unionville				61.72
750	University Heights—P. O. Iowa City				
751	University Park				
752	Urbana	1,000.00			
753	Urbandale—RFD Des Moines	17,000.00			5.37
754	Ute	5,500.00			1,015.35
755	Vail	14,000.00			2,028.75
756	Valeria				
757	Van Horne	10,500.00			
758	Van Meter				
759	Van Wert				6.78
760	Varina				
761	Victor				115.36
762	Vincent				
763	Vining				
764	Volga City				
765	Wadena				
766	Wahpeton—P. O. Milford				80.00
767	Walcott				
768	Walker				16.55
769	Wallingford				
770	Wall Lake	1,000.00			
771	Walnut	7,000.00	2,000.00		5,243.58
772	Wapello	17,500.00			1,683.60
773	Washta	10,000.00			
774	Waterville				
775	Waucoma				
776	Waukee				
777	Wayland			500.00	
778	Webb		8,200.00		
779	Webster				
780	Weldon				23.07
781	Wellman	4,000.00			17.40
782	Wellsburg		8,500.00		513.89
783	Welton				
784	Wesley		1,000.00		
785	West Bend	2,000.00			4,702.36
786	West Branch	6,800.00	1,000.00	16,500.00	
787	West Burlington	1,700.00	4,000.00		
788	West Chester				12.00
789	Westfield		500.00		
790	Westgate	3,000.00			18.05
791	West Liberty				
792	West Mitchell—P. O. Mitchell				
793	Westphalia				3.25
794	West Okoboji—P. O. Milford				2,343.47
795	West Point		17,000.00		1.40
796	West Side	12,600.00			
797	What Cheer	22,000.00			
798	Wheatland				114.67
799	Whiting		39,500.00		9.27
800	Whittemore	2,000.00	4,000.00		
801	Whitten				
802	Willey—P.O. Carroll				
803	Williams	1,400.00	3,000.00		
804	Williamsburg	24,800.00	5,000.00		1,025.15

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							743
							744
							745
							746
		6,000.00				6,000.00	747
		229.01				229.01	748
		61.72				61.72	749
							750
							751
		1,000.00				1,000.00	752
		17,005.37				17,005.37	753
		6,515.35				6,515.35	754
		16,028.75	1,500.00			17,528.75	755
1,061.92		1,061.92				1,061.92	756
		10,500.00				10,500.00	757
							758
		6.78				6.78	759
							760
		115.36				115.36	761
							762
							763
			873.55			873.55	764
							765
		80.00				80.00	766
							767
		16.55				16.55	768
							769
		1,000.00				1,000.00	770
		14,243.58				14,243.58	771
6,000.00		25,183.60				25,183.60	772
		10,000.00				10,000.00	773
							774
							775
							776
		500.00				500.00	777
		8,200.00				8,200.00	778
							779
		23.07				23.07	780
		4,017.40	8,702.65			12,720.05	781
		9,013.89				9,013.89	782
							783
		1,000.00				1,000.00	784
		6,702.36				6,702.36	785
		24,300.00				24,300.00	786
		5,700.00				5,700.00	787
		12.00				12.00	788
		500.00				500.00	789
		3,018.05				3,018.05	790
							791
							792
		3.25				3.25	793
		2,343.47				2,343.47	794
		17,001.40				17,001.40	795
		12,600.00	6,594.00			19,194.00	796
		22,000.00				22,000.00	797
		114.67				114.67	798
		39,509.27				39,509.27	799
		6,000.00	1,795.00	4,701.76		12,496.76	800
							801
							802
		4,400.00				4,400.00	803
	200.83	31,025.98			18,450.00	49,475.98	804

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
805	Williamson				246.92
806	Wilton Junction	8,000.00			27.50
807	Winfield	21,600.00			
808	Winthrop				
809	Wiota	1,000.00			5.00
810	Woden				
811	Woodbine	9,000.00			
812	Woodburn				
813	Woodward	7,000.00			
814	Woolstock				
815	Worthington				
816	Wyoming	3,000.00	1,500.00	2,200.00	291.65
817	Yale				17.60
818	Yetter				
819	Yorktown				
820	Zearing	7,000.00			769.84
821	Zwingle				.65

*No election held for several years and corporation has not been active.
†Corporation discontinued February 23, 1939.

INDEBTEDNESS AT APRIL 1, 1940—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		246.92				246.92	805
		8,027.50			9,500.00	17,527.50	806
		21,600.00	500.00			22,100.00	807
							808
		1,005.00				1,005.00	809
							810
12,500.00		21,500.00	2,000.00		1,500.00	25,000.00	811
							812
		7,000.00				7,000.00	813
							814
							815
		6,991.65				6,991.65	816
		17.60				17.60	817
							818
							819
		7,769.84				7,769.84	820
		.65				.65	821

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

Number	Towns	Real property	Personal property	Railroad property
	Grand Totals	$54,584,172.00	$25,693,305.00	$ 8,245,323.00
1	Ackley	810,842.00	107,419.00	45,532.00
2	Ackworth	11,110.00	876.00	19,612.00
3	Adair	247,753.00	41,224.00	26,239.00
4	Adel	799,456.00	90,201.00	10,878.00
5	Afton	262,759.00	52,129.00	19,014.00
6	Agency	125,612.00	7,123.00	14,083.00
7	Ainsworth	145,281.00	23,855.00	4,140.00
8	Akron	476,619.00	81,332.00	14,330.00
9	Albert City	335,496.00	119,448.00	5,439.00
10	Albion	102,511.00	6,888.00	948.00
11	Alburnett	74,155.00	31,247.00	45,191.00
12	Alden	287,488.00	47,688.00	18,984.00
13	Alexander	223,076.00	33,863.00	3,951.00
14	Allerton	305,703.00	36,229.00	7,044.00
15	Allison	310,546.00	46,385.00	15,256.00
16	Alta	474,586.00	70,703.00	19,844.00
17	Alta Vista	152,066.00	25,132.00	7,312.00
18	Alton	398,712.00	76,429.00	41,787.00
19	Altoona	222,732.00	22,632.00	12,916.00
20	Alvord	158,078.00	24,325.00	11,454.00
21	Andover	29,073.00	1,175.00	6,116.00
22	Andrew	91,287.00	10,743.00	----------
23	Anita	432,553.00	57,474.00	8,130.00
24	Ankeny	287,112.00	31,497.00	16,259.00
25	Anthon	260,763.00	58,053.00	21,809.00
26	Aplington	302,171.00	37,407.00	14,736.00
27	Arcadia	127,316.00	12,249.00	----------
28	Archer	34,432.00	22,394.00	7,340.00
29	Aredale	42,980.00	31,013.00	13,024.00
30	Arion	52,259.00	3,081.00	33,264.00
31	Arispe	30,130.00	3,778.00	6,667.00
32	Arlington	293,352.00	34,895.00	11,611.00
33	Armstrong	311,211.00	74,225.00	4,355.00
34	Arnolds Park	478,259.00	43,031.00	12,970.00
35	Arthur	144,289.00	26,210.00	6,003.00
36	Ashton	229,232.00	48,722.00	15,735.00
37	Ashbury—P. O. Dubuque, Ia	11,242.00	492.00	----------
38	Aspinwall	32,122.00	6,786.00	5,230.00
39	Atalissa	55,840.00	10,880.00	1,400.00
40	Athelstan	25,174.00	3,012.00	----------
41	Atkins	175,031.00	33,733.00	----------
42	Auburn	165,068.00	38,587.00	----------
43	Aurelia	292,591.00	37,209.00	23,381.00
44	Aurora	137,486.00	14,501.00	10,289.00
45	Avoca	639,442.00	57,657.00	10,807.00
46	Ayrshire	108,788.00	20,063.00	1,352.00
47	Badger	97,134.00	19,030.00	1,738.00
48	Bagley	178,267.00	36,805.00	----------
49	Baldwin	61,528.00	8,683.00	8,608.00
50	Balltown—RFD Waupeton	12,549.00	2,605.00	----------
51	Bancroft	246,073.00	57,900.00	11,213.00
52	Bankston—RFD Epworth	8,488.00	2,622.00	----------
53	Barnes City	106,430.00	12,722.00	5,377.00
54	Barnum	87,490.00	9,831.00	29,668.00
55	Bassett	42,294.00	3,372.00	9,579.00
56	Batavia	146,683.00	19,928.00	15,558.00
57	Battle Creek	416,814.00	44,346.00	6,002.00
58	Baxter	328,829.00	41,669.00	5,736.00
59	Bayard	178,112.00	45,732.00	7,845.00
60	Beacon	62,085.00	2,736.00	9,846 00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939

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 agricultural lands within corporate limits	Total amount of levies asked	Number
$5,610,990.00	$194,133,790.00	$83,904,971.00	$278,038,761.00	$12,825,216.80	$2,403,588.74	
18,346.00	982,139.00	687,266.00	1,669,405.00	77,332.00	12,775.00	1
1,092.00	32,690.00	2,200.00	34,890.00	20,317.00	263.00	2
	315,216.00	257,262.00	572,478.00	35,694.00	8,561.00	3
9,852.00	910,387.00	136,701.00	1,047,088.00	12,119.00	13,024.00	4
5,394.00	339,296.00	158,315.00	497,611.00	1,175.00	2,126.00	5
8,453.00	155,271.00	47,375.00	202,646.00	7,680.00	1,405.00	6
1,020.00	174,296.00	59,108.00	233,404.00	5,667.00	1,843.00	7
17,545.00	589,826.00	109,461.00	699,287.00	15,863.00	7,130.00	8
8,662.00	469,045.00	164,235.00	633,280.00	8,742.00	8,094.00	9
7,711.00	118,058.00	13,250.00	131,308.00	10,426.00	1,213.00	10
3,807.00	154,400.00	78,495.00	232,895.00	11,593.00	606.00	11
10,122.00	364,282.00	146,688.00	510,970.00	26,872.00	4,902.00	12
5,223.00	266,113.00	42,600.00	308,713.00	149,232.00	803.00	13
14,707.00	363,683.00	137,328.00	501,011.00	29,273.00	6,614.00	14
13,595.00	385,782.00	154,217.00	539,999.00	67,100.00	5,600.00	15
9,712.00	574,845.00	251,215.00	826,060.00	29,318.00	7,293.00	16
	184,510.00	83,818.00	268,328.00	28,226.00	1,364.00	17
2,282.00	519,210.00	152,289.00	671,499.00	44,256.00	7,972.00	18
15,291.00	272,971.00	55,040.00	328,011.00	67,095.00	4,360.00	19
5,696.00	199,553.00	6,643.00	206,196.00	11,725.00	2,639.00	20
1,974.00	38,338.00		38,338.00	5,080.00	120.00	21
926.00	102,956.00	116,053.00	219,009.00		2,086.00	22
16,645.00	514,802.00	188,790.00	703,592.00	30,557.00	7,700.00	23
14,176.00	349,044.00	144,203.00	493,247.00	33,332.00	5,145.00	24
3,855.00	344,480.00	117,833.00	462,313.00	13,293.00	3,030.00	25
1,933.00	356,247.00	169,125.00	525,372.00	8,400.00	4,200.00	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
2,862.00	89,879.00	48,720.00	138,599.00	32,122.00	740.00	29
1,930.00	90,534.00	11,940.00	102,474.00	12,204.00	508.00	30
1,872.00	42,447.00	10,700.00	53,147.00	9,225.00	220.00	31
1,517.00	341,375.00	151,170.00	492,545.00		4,896.00	32
105,895.00	495,686.00	133,139.00	628,825.00	7,994.00	6,408.00	33
17,246.00	551,506.00	80,835.00	632,341.00		10,771.00	34
4,483.00	180,985.00	93,819.00	274,804.00		2,260.00	35
8,947.00	302,636.00	169,175.00	471,811.00	29,506.00	4,350.00	36
524.00	12,258.00	2,000.00	14,258.00			37
194.00	44,332.00	7,500.00	51,832.00	5,867.00	533.00	38
1,395.00	69,515.00	21,070.00	90,585.00		815.00	39
	26,186.00		26,186.00			40
18,845.00	227,609.00	113,742.00	341,351.00	18,938.00	9,339.00	41
16,936.00	220,591.00	84,140.00	304,731.00	13,836.00	9,000.00	42
11,482.00	364,663.00	260,323.00	624,986.00	24,893.00	5,247.00	43
	162,276.00	32,350.00	194,626.00		650.00	44
49,707.00	757,613.00	340,099.00	1,097,712.00	30,109.00	11,323.64	45
5,800.00	136,003.00	12,278.00	148,281.00	11,823.00	2,730.00	46
3,703.00	121,605.00	32,500.00	154,105.00	35,685.00	1,210.00	47
12,927.00	227,999.00	72,700.00	300,699.00	3,876.00	1,669.00	48
1,002.00	79,821.00	34,976.00	114,797.00	11,129.00		49
352.00	15,506.00	8,000.00	23,506.00			50
7,323.00	322,509.00	55,850.00	378,359.00		7,525.00	51
	11,110.00		11,110.00			52
5,838.00	130,367.00	12,850.00	143,217.00	10,136.00	815.00	53
5,915.00	132,904.00	8,661.00	141,565.00	62,556.00	450.00	54
	55,245.00	12,000.00	67,245.00	11,415.00	534.00	55
7,325.00	189,494.00	47,147.00	236,641.00	17,325.00	1,841.00	56
14,578.00	481,740.00	122,200.00	603,940.00	10,294.00	4,260.00	57
1,093.00	377,327.00	364,208.00	741,535.00	15,657.00	3,804.00	58
2,191.00	233,880.00	136,863.00	370,743.00	6,815.00	1,604.00	59
10,158.00	84,825.00	21,000.00	105,825.00	17,521.00	930.00	60

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

Number	Towns	Real property	Personal property	Railroad property
61	Beaconsfield	37,748.00	7,535.00	17,146.00
62	Beaman	51,202.00	8,389.00	2,832.00
63	Beaver	49,945.00	10,861.00	5,663.00
64	Bellevue	692,742.00	50,491.00	15,690.00
65	Belmond	610,880.00	89,907.00	28,750.00
66	Bennett	170,246.00	31,605.00	5,753.00
67	Benton	30,216.00	2,645.00	6,171.00
68	Berkley—RFD Perry	16,425.00	3,659.00	----------
69	Bernard	50,997.00	9,728.00	----------
70	Bertram—P. O. Cedar Rapids	38,417.00	2,834.00	13,138.00
71	Bevington	14,257.00	2,197.00	3,173.00
72	Birmingham	111,381.00	24,688.00	22,414.00
73	Blairsburg	83,188.00	17,227.00	14,736.00
74	Blairstown	274,313.00	35,200.00	4,757.00
75	Blakesburg	127,665.00	18,884.00	5,648.00
76	Blanchard	77,502.00	12,726.00	3,650.00
77	Blencoe	79,326.00	19,072.00	8,608.00
78	Blockton	189,199.00	16,496.00	10,744.00
79	Blue Grass	170,604.00	20,681.00	----------
80	Bode	160,694.00	39,143.00	2,796.00
81	Bonaparte	146,876.00	24,470.00	3,226.00
82	Bondurant	158,826.00	17,790.00	15,742.00
83	Bouton	66,684.00	10,051.00	3,766.00
84	Boxholm	106,570.00	36,243.00	2,781.00
85	Boyden	170,104.00	52,486.00	5,230.00
86	Braddyville	66,242.00	12,495.00	13,486.00
87	Bradgate	70,842.00	22,843.00	10,080.00
88	Brandon	90,085.00	8,152.00	7,182.00
89	Brayton	88,452.00	19,554.00	----------
90	Breda	253,344.00	46,233.00	6,116.00
91	Bridgewater	94,994.00	12,815.00	10,051.00
92	Brighton	400,492.00	36,838.00	6,697.00
93	Bristow	81,285.00	19,536.00	9,854.00
94	Britt	600,407.00	76,025.00	15,130.00
95	Brooklyn	641,101.00	78,283.00	5,485.00
96	Brunsville	52,532.00	2,575.00	3,171.00
97	Buckeye	60,705.00	15,157.00	5,896.00
98	Buck Grove	46,963.00	4,540.00	7,845.00
99	Buffalo	171,727.00	9,695.00	5,538.00
100	Buffalo Center	348,319.00	67,389.00	5,216.00
101	Burt	219,853.00	38,469.00	15,404.00
102	Bussey	119,259.00	28,395.00	4,282.00
103	Calamus	134,866.00	17,661.00	8,608.00
104	Callender	126,077.00	17,227.00	1,756.00
105	Calmar	510,262.00	48,850.00	16,108.00
106	Calumet	91,135.00	11,432.00	14,742.00
107	Camanche	176,076.00	23,247.00	66,955.00
108	Cambridge	169,579.00	26,611.00	15,891.00
109	Cantril	107,973.00	20,889.00	15,316.00
110	Carbon	25,862.00	3,400.00	----------
111	Carlisle	172,039.00	23,332.00	4,194.00
112	Carpenter	45,310.00	17,164.00	6,741.00
113	Carson	149,596.00	23,204.00	2,688.00
114	Carter Lake—P. O. Omaha, Neb.	338,213.00	21,270.00	55,604.00
115	Cascade	479,414.00	49,670.00	----------
116	Casey	195,430.00	35,968.00	----------
117	Castalia	129,423.00	17,562.00	33,750.00
118	Castana	145,083.00	----------	----------
119	Castle Hill—RFD Waterloo	109,827.00	10,492.00	15,572.00
120	Center Junction	100,055.00	----------	----------
121	Center Point	276,066.00	50,988.00	14,481.00
122	Centralia—R. R. 2, Peosta, Ia.	27,333.00	4,147.00	----------

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
1,726.00	64,155.00	9,415.00	73,570.00	22,839.00	476.00	61
3,703.00	66,126.00	78,957.00	145,083.00	1,540.00	586.00	62
2,685.00	69,154.00	23,771.00	92,925.00	6,969.00	500.00	63
1,697.00	760,620.00	470,191.00	1,230,811.00	----------	9,787.00	64
44,619.00	774,156.00	279,357.00	1,053,513.00	32,138.00	----------	65
8,474.00	216,078.00	193,456.00	409,534.00	918.00	1,383.00	66
278.00	39,310.00	8,457.00	47,767.00	13,502.00	306.00	67
861.00	20,945.00	2,750.00	23,695.00	3,827.00	161.00	68
1,628.00	62,353.00	31,700.00	94,053.00	----------	----------	69
796.00	55,185.00	18,182.00	73,367.00	----------	287.00	70
1,157.00	20,764.00	5,245.00	26,009.00	18,333.00	50.00	71
465.00	158,948.00	83,126.00	242,074.00	25,509.00	2,400.00	72
7,544.00	122,695.00	18,219.00	140,914.00	18,921.00	1,575.00	73
3,092.00	317,362.00	354,979.00	672,341.00	----------	4,947.00	74
9,006.00	161,203.00	----------	161,203.00	3,100.00	1,601.00	75
4,461.00	98,339.00	9,525.00	107,864.00	1,650.00	----------	76
2,914.00	109,920.00	143,820.00	253,740.00	22,074.00	1,439.00	77
2,497.00	218,936.00	69,800.00	288,736.00	10,532.00	1,740.00	78
5,588.00	196,873.00	117,514.00	314,387.00	13,851.00	1,140.00	79
8,128.00	210,761.00	34,234.00	244,995.00	9,600.00	3,190.00	80
503.00	175,075.00	93,573.00	268,648.00	3,010.00	2,175.00	81
5,508.00	197,866.00	16,500.00	214,366.00	96,741.00	966.00	82
258.00	80,759.00	14,130.00	94,889.00	----------	1,820.00	83
8,429.00	154,023.00	63,598.00	217,621.00	44,693.00	1,625.00	84
2,408.00	230,228.00	152,289.00	382,517.00	----------	3,236.00	85
6,600.00	98,823.00	11,310.00	110,133.00	19,494.00	707.00	86
6,771.00	110,536.00	4,250.00	114,786.00	----------	878.00	87
----------	114,419.00	7,600.00	122,019.00	----------	1,400.00	88
3,759.00	111,765.00	54,597.00	166,362.00	----------	1,192.00	89
2,188.00	307,881.00	100,273.00	408,154.00	16,645.00	3,919.00	90
----------	117,860.00	65,618.00	183,478.00	----------	2,075.00	91
2,808.00	446,835.00	65,295.00	512,130.00	8,845.00	5,890.00	92
4,536.00	115,211.00	64,350.00	179,561.00	----------	2,491.00	93
67,067.00	758,629.00	207,859.00	966,488.00	18,759.00	21,725.00	94
27,794.00	752,663.00	525,472.00	1,278,135.00	13,882.00	7,740.00	95
1,778.00	60,056.00	32,422.00	92,478.00	----------	827.00	96
4,371.00	86,129.00	81,177.00	167,306.00	38,488.00	977.00	97
460.00	59,808.00	13,875.00	73,683.00	12,111.00	400.00	98
3,113.00	190,073.00	32,464.00	222,537.00	3,340.00	----------	99
17,728.00	438,652.00	205,138.00	643,790.00	20,141.00	7,012.00	100
3,934.00	277,660.00	54,085.00	331,745.00	3,059.00	2,725.00	101
10,124.00	162,060.00	29,449.00	191,509.00	4,665.00	2,796.00	102
5,974.00	167,109.00	37,130.00	204,239.00	10,811.00	3,200.00	103
1,026.00	146,086.00	45,290.00	191,376.00	6,047.00	2,120.00	104
5,313.00	580,533.00	148,120.00	728,653.00	16,486.00	10,860.00	105
1,712.00	119,021.00	42,670.00	161,691.00	16,820.00	1,553.00	106
14,060.00	280,338.00	96,993.00	377,331.00	18,229.00	1,643.00	107
8,692.00	220,773.00	61,229.00	282,002.00	23,848.00	5,161.00	108
426.00	144,604.00	98,705.00	243,309.00	6,904.00	1,375.00	109
3,429.00	32,691.00	23,234.00	55,925.00	14,107.00	----------	110
6,083.00	205,648.00	211,973.00	417,621.00	13,077.00	3,497.00	111
----------	69,215.00	41,661.00	110,876.00	7,908.00	600.00	112
2,539.00	178,027.00	102,554.00	280,581.00	8,460.00	4,406.77	113
107,821.00	522,908.00	3,300.00	526,208.00	18,245.00	6,459.00	114
13,719.00	542,803.00	387,293.00	930,096.00	----------	11,420.00	115
14,143.00	245,541.00	110,753.00	356,294.00	5,704.00	2,340.00	116
1,978.00	182,713.00	51,707.00	234,420.00	28,808.00	531.00	117
----------	145,083.00	39,115.00	184,198.00	----------	----------	118
9,916.00	145,807.00	19,737.00	165,544.00	20,392.00	840.00	119
----------	100,055.00	11,200.00	111,255.00	----------	----------	120
5,854.00	347,389.00	124,789.00	472,178.00	23,494.00	2,363.00	121
2,338.00	33,818.00	2,779.00	36,597.00	----------	----------	122

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

Number	Towns	Real property	Personal property	Railroad property
123	Central City	291,563.00	60,973.00	15,718.00
124	Charlotte	141,011.00	14,398.00	3,285.00
125	Charter Oak	279,784.00	41,764.00	8,368.00
126	Chatsworth	33,098.00	10,631.00	10,460.00
127	Chelsea	279,925.00	43,540.00	12,232.00
128	Chester	124,878.00	25,919.00	14,644.00
129	Chillicothe	27,135.00	5,772.00	13,467.00
130	Churdan	451,108.00	33,848.00	42,572.00
131	Cincinnati	123,316.00	18,497.00	33,620.00
132	Clare	43,186.00	18,374.00	1,177.00
133	Clarence	406,331.00	50,011.00	14,724.00
134	Clarksville	480,324.00	62,310.00	18,906.00
135	Clayton	35,510.00	3,766.00	16,632.00
136	Clearfield	234,590.00	27,916.00	12,346.00
137	Cleghorn	100,897.00	32,209.00	13,754.00
138	Clemmons	80,328.00	14,297.00	878.00
139	Clermont	321,963.00	50,224.00	3,172.00
140	Clio	56,190.00	9,116.00	5,270.00
141	Clover Hills—P. O. W. Des Moines	73,869.00	2,701.00	5,105.00
142	Clutier	160,554.00	27,548.00	16,989.00
143	Coburg	16,756.00	1,838.00	6,724.00
144	Coggon	215,569.00	28,359.00	19,059.00
145	Coin	175,799.00	17,933.00	26,242.00
146	Colesburg	126,365.00	19,346.00	----------
147	College Springs	139,641.00	15,366.00	4,590.00
148	Collins	169,564.00	36,860.00	7,845.00
149	Colo	178,395.00	39,022.00	11,326.00
150	Columbus City	77,994.00	----------	----------
151	Columbus Junction	255,340.00	76,465.00	14,732.00
152	Colwell	29,950.00	9,363.00	5,017.00
153	Conesville	53,715.00	5,320.00	8,095.00
154	Conrad	245,800.00	40,358.00	13,138.00
155	Conway	62,511.00	7,403.00	7,882.00
156	Coon Rapids	507,374.00	82,749.00	11,297.00
157	Coppock	11,568.00	2,448.00	542.00
158	Coralville—P. O. Iowa City	346,672.00	5,817.00	13,736.00
159	Correctionville	336,560.00	55,448.00	28,840.00
160	Corwith	145,682.00	25,590.00	5,338.00
161	Corydon	661,032.00	102,190.00	14,786.00
162	Cotter	22,498.00	2,299.00	5,216.00
163	Coulter	163,506.00	20,371.00	20,376.00
164	Craig	68,752.00	11,728.00	5,663.00
165	Crawfordsville	133,724.00	29,763.00	4,670.00
166	Cromwell	41,118.00	6,445.00	9,750.00
167	Crystal Lake	71,202.00	20,107.00	2,904.00
168	Cumberland	234,412.00	29,367.00	14,008.00
169	Cumming	34,790.00	6,335.00	5,058.00
170	Curlew	67,419.00	22,126.00	2,476.00
171	Cushing	112,304.00	20,151.00	11,666.00
172	Cylinder	39,551.00	13,767.00	4,184.00
173	Dakota City	142,224.00	13,641.00	14,746.00
174	Dallas	113,343.00	6,622.00	3,603.00
175	Dallas Center	388,690.00	38,910.00	1,054.00
176	Dana	49,123.00	6,459.00	878.00
177	Danbury	244,735.00	28,226.00	12,459.00
178	Danville	161,812.00	25,241.00	----------
179	Davis City	100,622.00	14,211.00	20,284.00
180	Dawson	75,815.00	22,933.00	7,845.00
181	Dayton	297,512.00	50,639.00	7,022.00
182	Decatur City	52,566.00	4,335.00	----------
183	Dedham	99,387 00	30,650.00	3,138.00
184	Deep River	192,055.00	26,149.00	6,116.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
1,529.00	369,783.00	47,290.00	417,073.00	6,625.00	4,364.00	123
7,880.00	166,574.00	57,000.00	223,574.00	16,548.00	2,069.00	124
1,493.00	331,409.00	125,437.00	456,846.00	----------	7,708.00	125
2,858.00	57,047.00	19,281.00	76,328.00	14,140.00	333.00	126
3,313.00	339,010.00	140,786.00	479,796.00	18,254.00	1,674.00	127
5,829.00	171,270.00	11,975.00	183,245.00	24,204.00	1,328.00	128
2,358.00	48,732.00	5,650.00	54,382.00	3,901.00	650.00	129
13,059.00	540,587.00	197,972.00	738,559.00	251,712.00	4,489.00	130
1,045.00	176,478.00	25,550.00	202,028.00	----------	1,447.00	131
2,162.00	64,899.00	----------	64,899.00	9,262.00	2,300.00	132
13,135.00	484,201.00	485,526.00	969,727.00	11,971.00	4,805.00	133
27,337.00	588,877.00	492,135.00	1,081,012.00	15,405.00	7,038.00	134
1,225.00	57,133.00	5,205.00	62,338.00	4,783.00	356.00	135
1,184.00	276,036.00	59,170.00	335,206.00	14,732.00	1,779.00	136
5,689.00	152,549.00	141,791.00	294,340.00	3,294.00	2,147.00	137
5,612.00	101,115.00	11,939.00	113,054.00	5,567.00	963.00	138
3,442.00	378,801.00	241,830.00	620,631.00	22,567.00	3,825.00	139
4,357.00	74,933.00	3,950.00	78,883.00	16,675.00	474.00	140
279.00	81,954.00	1,100.00	83,054.00	15,211.00	126.00	141
551.00	205,642.00	121,027.00	326,669.00	14,271.00	476.00	142
578.00	25,896.00	----------	25,896.00	153,633.00	200.00	143
4,681.00	267,668.00	114,079.00	381,747.00	----------	3,140.00	144
12,125.00	232,099.00	10,665.00	242,764.00	27,562.00	3,429.00	145
233.00	145,944.00	117,169.00	263,113.00	----------	2,452.00	146
3,186.00	162,783.00	34,704.00	197,487.00	----------	1,633.00	147
8,291.00	222,560.00	44,330.00	266,890.00	10,205.00	----------	148
12,300.00	241,043.00	72,492.00	313,535.00	17,591.00	2,564.00	149
----------	77,994.00	149,022.00	227,016.00	----------	----------	150
19,117.00	365,654.00	149,022.00	514,676.00	9,083.00	4,860.00	151
59.00	44,389.00	4,000.00	48,389.00	3,400.00	760.00	152
3,105.00	70,235.00	50,500.00	120,735.00	3,210.00	670.00	153
11,958.00	311,254.00	192,643.00	503,897.00	31,200.00	5,346.00	154
1,065.00	78,861.00	23,150.00	102,011.00	782.00	1,192.00	155
3,431.00	604,851.00	200,409.00	805,260.00	24,337.00	11,448.00	156
357.00	14,915.00	----------	14,915.00	3,213.00	73.00	157
7,529.00	373,754.00	500.00	374,254.00	----------	----------	158
67,346.00	488,194.00	88,196.00	576,390.00	7,400.00	6,319.00	159
2,956.00	179,566.00	15,277.00	194,843.00	32,697.00	1,945.00	160
39,759.00	817,767.00	197,970.00	1,015,737.00	22,356.00	----------	161
1,851.00	31,864.00	630.00	32,494.00	----------	----------	162
5,051.00	209,304.00	27,225.00	236,529.00	80,584.00	3,225.00	163
2,833.00	88,976.00	1,080.00	90,056.00	----------	1,373.00	164
246.00	168,403.00	274,143.00	442,546.00	8,607.00	3,023.00	165
3,086.00	60,399.00	60,691.00	121,090.00	----------	425.00	166
3,105.00	97,318.00	3,013.00	100,331.00	5,400.00	725.00	167
13,808.00	291,595.00	105,619.00	397,214.00	11,157.00	3,776.00	168
2,200.00	48,383.00	5,001.00	53,384.00	18,789.00	248.00	169
3,674.00	95,695.00	2,610.00	98,305.00	29,125.00	1,086.00	170
7,461.00	151,582.00	6,950.00	158,532.00	----------	1,992.00	171
4,243.00	61,745.00	33,933.00	95,678.00	3,382.00	759.00	172
10,687.00	181,298.00	59,500.00	240,798.00	8,537.00	2,347.00	173
4,685.00	128,253.00	20,800.00	149,053.00	4,907.00	1,171.00	174
6,991.00	435,645.00	405,025.00	840,670.00	3,870.00	12,983.00	175
4,111.00	60,571.00	26,810.00	87,381.00	9,103.00	381.25	176
12,472.00	297,892.00	86,431.00	384,323.00	28,182.00	4,666.30	177
14,454.00	201,507.00	132,521.00	334,028.00	35,255.00	1,357.00	178
7,199.00	142,316.00	41,343.00	183,659.00	8,501.00	3,279.00	179
1,765.00	108,358.00	37,891.00	146,249.00	----------	1,813.00	180
11,046.00	366,219.00	185,530.00	551,749.00	3,933.00	6,746.00	181
3,927.00	60,828.00	14,300.00	75,128.00	----------	513.00	182
5,915.00	139,090.00	20,700.00	159,790.00	14,918.00	2,570.00	183
7,978.00	232,298.00	46,092.00	278,390.00	10,693.00	2,997.97	184

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

Number	Towns	Real property	Personal property	Railroad property
185	Defiance	101,380.00	12,028.00	8,68[illegible].00
186	Delaware	60,622.00	7,616.00	20,124.00
187	Delhi	92,802.00	16,588.00	5,962.00
188	Delmar	162,133.00	15,553.00	34,634.00
189	Deloit	68,545.00	11,655.00	19,648.00
190	Delphos	17,131.00	5,245.00	10,254.00
191	Delta	219,378.00	22,432.00	5,646.00
192	Denver	295,652.00	49,544.00	3,743.00
193	Derby	74,746.00	16,199.00	19,236.00
194	De Soto	101,500.00	14,960.00	3,395.00
195	Dexter	290,038.00	37,496.00	8,227.00
196	Diagonal	186,019.00	17,925.00	24,624.00
197	Dickens	76,344.00	20,564.00	11,611.00
198	Dike	144,010.00	40,729.00	12,005.00
199	Dixon	103,637.00	9,695.00	5,753.00
200	Dolliver	36,243.00	9,604.00	6,909.00
201	Donahue	58,976.00	14,512.00	2,092.00
202	Donnan	34,261.00	3,062.00	17,382.00
203	Donnellson	274,497.00	34,678.00	13,080.00
204	Doon	175,396.00	31,367.00	9,874.00
205	Dougherty	86,478.00	29,391.00	7,815.00
206	Dow City	174,434.00	19,877.00	12,713.00
207	Dows	396,920.00	87,496.00	8,549.00
208	Drakesville	39,497.00	10,581.00	3,172.00
209	Dumont	280,271.00	54,763.00	32,995.00
210	Duncombe	111,803.00	23,688.00	49,317.00
211	Dundee	70,575.00	7,842.00	5,079.00
212	Dunkerton	105,040.00	18,949.00	8,660.00
213	Dunlap	503,633.00	70,861.00	----------
214	Durant	515,047.00	73,677.00	5,538.00
215	Durango	7,223.00	1,272.00	1,943.00
216	Dysart	565,373.00	103,248.00	5,538.00
217	Earlham	322,458.00	42,176.00	6,614.00
218	Earling	124,741.00	19,456.00	6,067.00
219	Earlville	248,266.00	35,469.00	14,933.00
220	Early	238,013.00	52,824.00	----------
221	Eddyville	216,358.00	33,578.00	4,958.00
222	Edgewood	226,087.00	40,770.00	11,611.00
223	Elberon	133,809.00	20,046.00	20,295.00
224	Eldridge	194,260.00	32,125.00	5,962.00
225	Elgin	265,923.00	36,118.00	2,796.00
226	Elkader	642,440.00	186,175.00	3,557.00
227	Elkhart	81,015.00	9,433.00	5,431.00
228	Elk Horn	259,819.00	----------	----------
229	Elkport	27,171.00	4,694.00	----------
230	Elliott	172,132.00	15,526.00	9,339.00
231	Ellston	48,903.00	7,048.00	9,544.00
232	Ellsworth	115,145.00	26,281.00	9,627.00
233	Elma	352,172.00	44,852.00	10,653.00
234	Ely	80,681.00	21,150.00	2,258.00
235	Emerson	167,400.00	20,566.00	9,470.00
236	Epworth	157,541.00	15,515.00	19,648.00
237	Essex	283,272.00	48,318.00	23,590.00
238	Everly	174,466.00	59,013.00	12,970.00
239	Exira	363,097.00	101,411.00	3,387.00
240	Exline	93,529.00	9,150.00	18,678.00
241	Fairbank	193,809.00	26,227.00	----------
242	Fairfax	124,464.00	16,079.00	17,290.00
243	Farley	222,697.00	12,426.00	19,255.00
244	Farmersburg	132,043.00	15,672.00	8,054.00
245	Farmington	229,309.00	32,184.00	27,151.00
246	Farnhamville	115,338.00	34,024.00	11,324.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
1,287.00	123,377.00	46,400.00	169,777.00	3,016.00	642.72	185
476.00	88,838.00	5,000.00	93,838.00	480.00	576.00	186
1,316.00	116,668.00	91,049.00	207,717.00		1,250.00	187
8,895.00	221,215.00	63,500.00	284,715.00	18,955.00	6,086.00	188
662.00	100,510.00	107,885.00	208,395.00	3,795.00	1,543.00	189
346.00	32,976.00	5,975.00	38,951.00	6,150.00	153.00	190
10,349.00	257,805.00	58,310.00	316,115.00	42,148.00	2,263.00	191
2,849.00	351,788.00	409,742.00	761,530.00	31,358.00	2,467.00	192
	110,181.00	10,560.00	120,741.00	840.00	1,139.03	193
609.00	120,464.00	22,620.00	143,084.00	7,540.00	882.00	194
5,871.00	341,632.00	40,400.00	382,032.00	41,045.00	6,884.00	195
6,102.00	234,670.00	63,271.00	297,941.00	16,986.00	4,261.00	196
2,275.00	110,794.00	29,850.00	140,644.00		384.00	197
3,280.00	200,024.00	21,300.00	221,324.00	29,658.00	1,956.24	198
3,584.00	122,669.00	82,200.00	204,869.00		1,434.00	199
4,897.00	57,653.00	6,550.00	64,203.00	7,185.00	602.88	200
330.00	75,910.00	3,200.00	79,110.00		512.16	201
939.00	55,644.00		55,644.00		204.00	202
1,205.00	323,460.00	177,146.00	500,606.00	16,300.00	5,074.00	203
11,406.00	228,043.00	12,541.00	240,584.00	12,072.00	4,775.00	204
4,698.00	128,382.00	49,396.00	177,778.00	20,206.00	1,195.00	205
1,552.00	208,576.00	38,020.00	246,596.00	9,477.00	2,120.00	206
21,038.00	514,003.00	342,464.00	856,467.00	16,804.00	4,284.00	207
3,001.00	56,251.00	18,000.00	74,251.00	2,685.00	538.00	208
11,151.00	379,180.00	342,449.00	721,629.00	55,559.00	6,309.00	209
9,171.00	193,979.00	45,500.00	239,479.00	60,123.00		210
132.00	83,628.00	20,100.00	103,728.00	892.00	7,625.00	211
468.00	133,117.00	172,920.00	306,037.00	9,340.00	680.00	212
31,874.00	606,368.00	140,476.00	746,844.00	17,200.00	11,891.00	213
14,109.00	608,371.00	345,568.00	953,939.00		5,459.00	214
687.00	11,125.00	4,000.00	15,125.00			215
6,510.00	680,669.00	426,453.00	1,107,122.00	6,124.00	2,843.09	216
16,188.00	387,436.00	151,806.00	539,242.00	13,846.00	8,150.00	217
389.00	150,653.00	45,000.00	195,653.00	11,955.00	2,445.23	218
3,134.00	301,802.00	265,474.00	567,276.00	7,550.00	2,155.00	219
11,725.00	302,562.00	96,938.00	399,500.00		3,899.00	220
17,619.00	272,513.00	36,947.00	309,460.00			221
834.00	279,302.00	216,112.00	495,414.00	15,679.00	4,613.95	222
3,024.00	177,174.00	40,100.00	217,274.00	18,439.00	1,139.82	223
1,049.00	233,396.00	203,400.00	436,796.00		320.00	224
3,531.00	308,368.00	89,750.00	398,118.00	12,633.00	4,900.00	225
7,452.00	839,624.00	340,694.00	1,180,318.00	10,646.00	12,408.00	226
2,126.00	98,005.00	14,104.00	112,109.00	28,002.00		227
	259,819.00	107,050.00	366,869.00	12,159.00	2,591.00	228
1,884.00	33,749.00		33,749.00	1,426.00	318.00	229
8,495.00	205,492.00	34,581.00	240,073.00	5,000.00	2,485.00	230
1,628.00	67,123.00	3,850.00	70,973.00			231
1,653.00	152,706.00	57,524.00	210,230.00	14,456.00	1,533.54	232
18,159.00	425,836.00	118,400.00	544,236.00	24,669.00	4,800.00	233
746.00	104,835.00	101,575.00	206,410.00	8,132.00	510.11	234
13,088.00	210,524.00	139,309.00	349,833.00		3,905.00	235
12,852.00	205,556.00	88,637.00	294,193.00	25,118.00	1,546.72	236
13,365.00	368,545.00	265,500.00	634,045.00	52,069.00	6,354.00	237
6,180.00	252,629.00	78,504.00	331,133.00	26,441.00	2,827.00	238
28,273.00	496,168.00	116,697.00	612,865.00	3,315.00	5,631.13	239
5,539.00	126,896.00	23,250.00	150,146.00		762.00	240
7,392.00	227,428.00	100,913.00	328,341.00		1,885.00	241
1,141.00	158,974.00	124,536.00	283,510.00	18,660.00	750.00	242
13,514.00	267,892.00	70,554.00	338,446.00	22,551.00	4,749.31	243
659.00	156,428.00	207,262.00	363,690.00	16,260.00	2,240.00	244
4,988.00	293,632.00	40,183.00	333,815.00	1,600.00	4,351.92	245
5,413.00	166,099.00	211,675.00	377,774.00	39,274.00		246

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

Number	Towns	Real property	Personal property	Railroad property
247	Farragut	177,493.00	23,061.00	10,086.00
248	Fayette	422,892.00	41,627.00	12,238.00
249	Fenton	165,690.00	43,012.00	11,666.00
250	Ferguson	26,382.00	7,233.00	5,230.00
251	Fertile	81,086.00	22,372.00	----------
252	Floris	40,328.00	7,212.00	2,904.00
253	Floyd	118,158.00	9,038.00	4,508.00
254	Fonda	328,204.00	81,536.00	32,475.00
255	Fontanelle	269,360.00	63,764.00	----------
256	Fort Atkinson	150,188.00	31,304.00	6,590.00
257	Fostoria	43,096.00	8,351.00	7,845.00
258	Franklin—Rt. 2, West Point, Ia	17,070.00	2,400.00	----------
259	Fraser	106,347.00	3,981.00	3,254.00
260	Fredericksburg	254,232.00	61,931.00	----------
261	Frederika	56,198.00	8,850.00	----------
262	Fredonia—P. O. Columbus Jct	17,954.00	2,501.00	2,258.00
263	Fremont	221,827.00	15,507.00	2,283.00
264	Galt	67,712.00	12,826.00	4,839.00
265	Galva	202,866.00	37,020.00	14,950.00
266	Garber	36,900.00	10,737.00	----------
267	Garden Grove	130,575.00	23,289.00	22,414.00
268	Garnavillo	216,861.00	24,113.00	----------
269	Garner	642,261.00	89,758.00	18,758.00
270	Garrison	207,649.00	57,042.00	----------
271	Garwin	198,920.00	34,391.00	12,912.00
272	Geneva	88,126.00	14,422.00	1,185.00
273	George	433,709.00	88,451.00	43,815.00
274	Gilbert	56,478.00	9,533.00	8,494.00
275	Gilbertville	87,456.00	7,174.00	----------
276	Gilman	156,694.00	52,366.00	1,493.00
277	Gilmore City	247,162.00	34,040.00	2,089.00
278	Gladbrook	406,809.00	72,190.00	24,350.00
279	Glidden	423,067.00	77,343.00	11,326.00
280	Goldfield	280,395.00	55,331.00	17,742.00
281	Goodell	79,330.00	13,825.00	2,742.00
282	Gooselake	44,929.00	8,205.00	5,890.00
283	Gowrie	446,683.00	82,221.00	39,178.00
284	Graettinger	209,705.00	66,644.00	4,570.00
285	Graf	7,926.00	1,157.00	3,652.00
286	Grafton	135,785.00	35,554.00	7,008.00
287	Grand Junction	390,691.00	73,572.00	16,353.00
288	Grand Mound	213,701.00	27,718.00	8,495.00
289	Grand River	103,260.00	26,022.00	9,526.00
290	Grandview	72,935.00	6,263.00	----------
291	Granger	135,585.00	12,880.00	5,998.00
292	Grant	59,819.00	11,379.00	----------
293	Granville	159,495.00	31,459.00	5,890.00
294	Gravity	146,951.00	20,420.00	13,392.13
295	Gray	99,770.00	9,821.00	13,025.00
296	Greeley	132,931.00	25,445.00	8,264.00
297	Greene	553,343.00	98,933.00	5,161.00
298	Greenfield	774,221.00	92,951.00	----------
299	Green Island	25,887.00	3,978.00	16,736.00
300	Greenville	42,344.00	5,333.00	----------
301	Grimes	177,665.00	24,475.00	11,297.00
302	Griswold	421,857.00	50,187.00	8,407.00
303	Grundy Center	848,675.00	95,086.00	2,903.00
304	Gruver	37,467.00	12,664.00	2,688.00
305	Guernsey	53,855.00	16,728.00	8,495.00
306	Guthrie Center	671,829.00	176,078.00	----------
307	Guttenberg	469,956.00	94,292.00	32,217.00
308	Halbur	70,385.00	28,248.00	5,459.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
9,496.00	220,136.00	144,240.00	364,376.00	4,683.00	4,063.75	247
2,396.00	479,153.00	195,430.00	674,583.00	17,517.00	4,327.00	248
6,818.00	227,186.00	40,800.00	267,986.00	23,645.00	1,909.35	249
2,386.00	41,231.00	----------	41,231.00	5,256.00	608.00	250
3,366.00	106,824.00	29,150.00	135,974.00	25,525.00	945.00	251
2,882.00	53,326.00	25,233.00	78,559.00	12,087.00	383.00	252
845.00	132,549.00	37,725.00	170,274.00	7,347.00	1,351.00	253
8,470.00	450,685.00	63,224.00	513,909.00	15,670.00	3,821.53	254
32,867.00	365,991.00	357,457.00	723,448.00	10,343.00	1,807.31	255
522.00	188,604.00	170,464.00	359,068.00	----------	2,431.00	256
3,622.00	62,914.00	85,279.00	148,193.00	8,392.00	----------	257
----------	19,470.00	2,000.00	21,470.00	----------	----------	258
592.00	114,174.00	1,700.00	115,874.00	10,032.00	300.00	259
8,086.00	324,249.00	235,809.00	560,058.00	16,971.00	1,100.00	260
76.00	65,124.00	55,718.00	120,842.00	3,601.00	790.00	261
2,473.00	25,186.00	6,500.00	31,686.00	----------	180.00	262
8,613.00	248,230.00	58,250.00	306,480.00	48,819.00	4,358.88	263
2,414.00	87,791.00	42.00	87,833.00	16,390.00	497.55	264
9,734.00	264,570.00	76,166.00	340,736.00	13,798.00	5,900.00	265
1,323.00	48,960.00	44,200.00	93,160.00	3,385.00	1,500.00	266
1,660.00	177,338.00	34,196.00	211,534.00	5,694.00	1,679.85	267
3,087.00	244,061.00	316,490.00	560,551.00	----------	3,361.58	268
55,379.00	806,156.00	304,167.00	1,110,323.00	10,332.00	11,301.00	269
5,831.00	270,522.00	93,928.00	364,450.00	7,304.00	----------	270
1,735.00	247,958.00	202,752.00	450,710.00	22,598.00	2,132.63	271
1,823.00	105,556.00	21,000.00	126,556.00	----------	480.00	272
23,144.00	589,119.00	188,083.00	777,202.00	82,247.00	8,860.00	273
6,630.00	81,135.00	52,681.00	133,816.00	----------	1,700.00	274
4,437.00	99,067.00	109,468.00	208,535.00	----------	525.00	275
12,254.00	222,807.00	133,681.00	356,488.00	17,983.00	1,535.00	276
18,052.00	301,343.00	39,515.00	340,858.00	770.00	5,768.00	277
1,396.00	504,745.00	493,800.00	998,545.00	4,250.00	7,762.40	278
3,093.00	514,829.00	286,603.00	801,432.00	52,443.00	6,352.00	279
11,798.00	365,266.00	102,772.00	468,038.00	20,813.00	4,250.00	280
4,358.00	100,255.00	90,004.00	190,259.00	12,592.00	1,130.00	281
3,028.00	62,052.00	89,146.00	151,198.00	9,884.00	720.00	282
17,494.00	585,576.00	135,685.00	721,261.00	111,649.00	6,604.00	283
11,466.00	292,385.00	138,785.00	431,170.00	3,241.00	4,573.97	284
430.00	13,165.00	----------	13,165.00	----------	----------	285
534.00	178,881.00	71,350.00	250,231.00	7,817.00	1,408.00	286
5,188.00	485,804.00	170,218.00	656,022.00	8,370.00	6,696.50	287
6,266.00	256,180.00	174,397.00	430,577.00	11,750.00	2,851.00	288
1,155.00	139,963.00	77,952.00	217,915.00	----------	817.66	289
4,486.00	83,684.00	29,154.00	112,838.00	----------	889.03	290
3,517.00	157,980.00	134,080.00	292,060.00	7,750.00	1,931.49	291
781.00	71,979.00	11,600.00	83,579.00	17,438.00	----------	292
815.00	197,659.00	40,550.00	238,209.00	7,330.00	3,455.00	293
1,697.46	182,460.59	76,695.00	259,155.59	----------	1,426.00	294
3,765.00	126,381.00	9,188.00	135,569.00	----------	1,674.96	295
390.00	167,030.00	55,095.00	222,125.00	11,700.00	1,730.00	296
51,782.00	709,219.00	508,378.00	1,217,597.00	6,000.00	8,975.00	297
29,177.00	896,349.00	278,118.00	1,174,467.00	54,940.00	10,725.41	298
620.00	47,221.00	1,500.00	48,721.00	----------	600.00	299
4,931.00	52,608.00	4,700.00	57,308.00	2,750.00	202.73	300
2,673.00	216,110.00	44,865.00	260,975.00	24,338.00	----------	301
24,498.00	504,949.00	246,049.00	750,998.00	----------	7,050.15	302
64,905.00	1,011,569.00	433,317.00	1,444,886.00	20,907.00	14,018.78	303
2,262.00	55,081.00	10,000.00	65,081.00	960.00	400.00	304
3,216.00	82,294.00	23,250.00	105,544.00	13,008.00	477.00	305
38,684.00	886,591.00	242,098.00	1,128,689.00	6,705.00	----------	306
7,803.00	604,268.00	305,561.00	909,829.00	----------	7,861.00	307
2,550.00	106,642.00	111,878.00	218,520.00	----------	670.04	308

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

Number	Towns	Real property	Personal property	Railroad property
309	Hamilton	25,465.00	3,098.00	8,662.00
310	Hancock	98,635.00	20,993.00	7,366.00
311	Hanlontown	107,504.00	22,827.00	5,663.00
312	Hansell	67,352.00	4,220.00	22,711.00
313	Harcourt	115,873.00	11,939.00	14,333.00
314	Hardy	62,006.00	26,376.00	5,968.00
315	Harper	58,765.00	10,060.00	2,689.00
316	Harpers Ferry	59,843.00	7,715.00	10,669.00
317	Harris	94,905.00	24,806.00	5,956.00
318	Hartford	57,566.00	17,242.00	5,431.00
319	Hartley	550,601.00	84,686.00	12,718.00
320	Hartwick	37,619.00	9,661.00	4,530.00
321	Harvey	68,120.00	4,443.00	18,123.00
322	Hastings	73,017.00	9,635.00	15,484.00
323	Havelock	87,533.00	27,457.00	8,608.00
324	Hawkeye	263,291.00	37,662.00	9,832.00
325	Hayesville	43,262.00	7,758.00	6,903.00
326	Hazelton	231,023.00	19,405.00	7,139.00
327	Hedrick	302,566.00	41,355.00	17,293.00
328	Henderson	57,784.00	10,071.00	3,287.00
329	Hepburn	21,208.00	893.00	5,659.00
330	Hills	79,338.00	12,481.00	2,689.00
331	Hillsboro	88,140.00	9,488.00	5,510.00
332	Hinton	91,156.00	34,471.00	20,092.00
333	Holland	62,783.00	18,164.00	2,312.00
334	Holstein	751,891.00	105,219.00	11,892.00
335	Holy Cross—P.O. N. Buena Vista	30,702.00	3,125.00	----------
336	*Hopeville—P. O. Murray	----------	----------	----------
337	Hopkinton	263,889.00	28,928.00	15,585.00
338	Hornick	96,907.00	26,749.00	5,125.00
339	Hospers	188,714.00	40,851.00	6,893.00
340	Hubbard	288,230.00	59,929.00	11,326.00
341	Hudson	222,255.00	20,732.00	3,320.00
342	Hull	264,480.00	73,294.00	13,075.00
343	Humeston	232,700.00	36,217.00	25,682.00
344	Hurstville	56,550.00	6,917.00	----------
345	Huxley	135,520.00	18,351.00	23,987.00
346	Imogene	65,171.00	14,426.00	6,158.00
347	Inwood	253,048.00	60,369.00	14,748.00
348	Ionia	86,545.00	15,144.00	12,910.00
349	Ireton	281,246.00	42,066.00	11,099.00
350	Irwin	139,424.00	25,457.00	9,510.00
351	Jackson Junction	239,621.00	23,028.00	57,007.00
352	Jamaica	86,679.00	23,279.00	7,845.00
353	Janesville	119,638.00	30,247.00	11,592.00
354	Jesup	382,822.00	64,719.00	33,501.00
355	Jewell Jct.—P. O. Jewell	245,780.00	63,321.00	52,892.00
356	Joice	119,284.00	23,515.00	----------
357	Jolley	47,161.00	12,872.00	5,753.00
358	Kalona	341,924.00	49,707.00	2,689.00
359	Kamrar	67,281.00	23,334.00	14,950.00
360	Kanawha	349,049.00	60,066.00	3,652.00
361	Kellerton	142,000.00	15,814.00	9,395.00
362	Kelley	50,950.00	13,150.00	18,335.00
363	Kellogg	235,980.00	43,736.00	3,172.00
364	Kensett	140,685.00	25,257.00	1,774.00
365	Kent	46,909.00	7,048.00	4,670.00
366	Keosauqua	240,076.00	45,794.00	4,194.00
367	Keota	310,694.00	55,154.00	5,377.00
368	Keswick	172,547.00	33,440.00	4,033.00
369	Keystone	335,684.00	29,186.00	6,363.00
370	Kimballton	153,639.00	33,013.00	490.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
3,760.00	40,985.00	4,400.00	45,385.00	4,478.00	252.82	309
5,017.00	132,011.00	42,150.00	174,161.00		1,005.80	310
3,884.00	139,878.00	59,309.00	199,187.00	26,084.00	1,590.00	311
9,350.00	103,633.00	8,600.00	112,233.00	32,562.00	346.00	312
8,156.00	150,301.00	73,060.00	223,361.00	29,207.00	2,652.60	313
3,367.00	97,717.00	5,745.00	103,462.00	17,368.00	950.00	314
3,345.00	74,859.00	15,250.00	90,109.00		507.60	315
396.00	78,623.00	2,600.00	81,223.00	2,829.00	1,155.00	316
5,443.00	131,110.00	2,600.00	133,710.00	35,026.00		317
4,883.00	85,122.00	80,059.00	165,181.00	27,261.00	985.00	318
644.00	648,649.00	339,731.00	988,380.00	16,509.00	11,853.00	319
1,550.00	53,360.00	42,467.00	95,827.00		394.00	320
3,562.00	94,248.00	1,500.00	95,748.00	9,336.00	694.00	321
6,886.00	105,022.00	8,140.00	113,162.00	8,074.00	1,545.00	322
608.00	124,206.00	27,000.00	151,206.00	19,772.00	2,358.95	323
554.00	311,339.00	114,670.00	426,009.00	12,250.00	4,077.00	324
1,431.00	59,354.00	38,502.00	97,856.00	9,852.00	437.00	325
	257,567.00	113,600.00	371,167.00	17,615.00	1,000.00	326
14,507.00	375,721.00	121,702.00	497,423.00	50,515.00	3,984.00	327
5,010.00	76,152.00	19,340.00	95,492.00		836.00	328
685.00	28,445.00	8,850.00	37,295.00			329
3,416.00	97,924.00	47,021.00	144,945.00		1,305.00	330
114.00	103,252.00	126,915.00	230,167.00	13,985.00	1,100.00	331
3,229.00	148,948.00	9,200.00	158,148.00			332
2,813.00	86,072.00	23,790.00	109,862.00	2,485.00	575.00	333
35,718.00	904,720.00	382,937.00	1,287,657.00	25,952.00	8,850.00	334
1,222.00	35,049.00	23,800.00	58,849.00		248.47	335
						336
2,668.00	311,070.00	100,882.00	411,952.00		6,500.00	337
600.00	129,381.00	75,591.00	204,972.00		1,857.92	338
1,222.00	237,680.00	164,719.00	402,399.00	3,812.00	4,877.00	339
5,514.00	364,999.00	218,195.00	583,194.00	50,170.00	4,385.00	340
2,169.00	248,476.00	135,628.00	384,104.00	9,878.00	1,395.00	341
7,136.00	357,985.00	202,492.00	560,477.00	6,732.00	7,270.00	342
16,374.00	310,973.00	109,485.00	420,458.00	4,632.00	20,220.00	343
2,647.00	66,114.00		66,114.00		437.00	344
7,796.00	185,654.00	25,469.00	211,123.00	48,052.00	2,147.00	345
1,133.00	86,888.00	8,098.00	94,986.00	8,116.00	444.00	346
12,640.00	340,805.00	27,106.00	367,911.00	41,353.00	6,615.64	347
	114,599.00	85,800.00	200,399.00	15,360.00	374.77	348
4,759.00	339,170.00	89,761.00	428,931.00	29,559.00	7,886.00	349
1,241.00	175,632.00	54,165.00	229,797.00		1,795.36	350
4,839.00	324,495.00	15,030.00	339,525.00		1,000.00	351
3,989.00	121,792.00	74,013.00	195,805.00	7,035.00	1,555.53	352
2,155.00	163,632.00	60,250.00	223,882.00	30,730.00	1,750.00	353
	481,042.00	273,414.00	754,456.00		2,560.00	354
32,979.00	394,972.00	99,409.00	494,381.00	120,446.00	7,434.07	355
18,466.00	161,265.00	53,780.00	215,045.00	36,187.00	1,550.00	356
2,166.00	67,952.00	24,178.00	92,130.00	4,865.00	750.00	357
4,559.00	398,879.00	380,675.00	779,554.00	26,141.00	5,915.00	358
4,196.00	109,761.00	64,595.00	174,356.00	35,305.00	689.00	359
14,264.00	427,031.00	167,509.00	594,540.00	53,531.00	8,100.00	360
5,056.00	172,265.00	24,350.00	196,615.00	13,525.00	4,259.00	361
997.00	83,432.00	21,979.00	105,411.00	25,455.00	1,000.00	362
2,522.00	285,410.00	172,892.00	458,302.00		3,060.00	363
2,259.00	169,975.00	85,040.00	255,015.00		2,540.00	364
2,620.00	61,247.00	45,849.00	107,096.00	847.00	575.73	365
572.00	290,636.00	89,077.00	379,713.00	12,674.00		366
22,041.00	393,266.00	407,384.00	800,650.00	3,792.00	7,650.00	367
6,872.00	216,892.00	99,110.00	316,002.00		1,250.00	368
3,311.00	374,544.00	320,984.00	695,528.00	9,933.00	4,077.00	369
	187,142.00	132,900.00	320,042.00		2,050.00	370

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

Number	Towns	Real property	Personal property	Railroad property
371	Kingsley	454,176.00	52,342.00	11,892.00
372	Kinross	21,310.00	8,926.00	1,344.00
373	Kirkman	58,753.00	6,594.00	5,079.00
374	Kirkville	42,843.00	3,907.00	----------
375	Kiron	147,123.00	20,689.00	13,252.00
376	Klemme	188,354.00	45,112.00	6,022.00
377	Knierim	54,490.00	25,132.00	21,613.00
378	Lacona	129,923.00	25,512.00	13,317.00
379	Ladora	127,471.00	16,579.00	7,205.00
380	Lakota	163,926.00	34,992.00	2,850.00
381	Lake Mills	589,706.00	112,220.00	26,877.00
382	Lake Park	175,360.00	84,137.00	8,657.00
383	Lake View	357,680.00	42,643.00	14,384.00
384	Lamoni	442,251.00	92,763.00	30,165.00
385	Lafmont	196,394.00	19,079.00	----------
386	Lamotte	132,083.00	17,031.00	----------
387	Lanesboro	78,335.00	13,669.00	10,977.00
388	Lansing	461,151.00	72,075.00	18,514.00
389	La Porte City	573,629.00	99,239.00	19,580.00
390	Larchwood	131,529.00	33,642.00	4,839.00
391	Larrabee	41,794.00	11,686.00	10,610.00
392	Latimer	204,228.00	43,136.00	3,652.00
393	Laurel	86,358.00	18,983.00	1,756.00
394	Laurens	475,387.00	201,504.00	10,221.00
395	Lawler	176,061.00	40,819.00	15,969.00
396	Lawton	102,082.00	11,319.00	6,569.00
397	Le Claire	203,567.00	4,939.00	47,126.00
398	Ledyard	87,572.00	32,118.00	14,271.00
399	Le Grand	66,375.00	8,514.00	6,909.00
400	Lehigh	211,425.00	25,074.00	4,505.00
401	Leighton	39,875.00	10,844.00	1,800.00
402	Leland	110,948.00	19,475.00	2,669.00
403	Lenox	460,139.00	53,421.00	15,185.00
404	Le Roy	29,131.00	11,573.00	16,381.00
405	Lester	70,198.00	22,828.00	33,069.00
406	Letts	128,005.00	14,437.00	5,485.00
407	Lewis	172,812.00	18,118.00	3,069.00
408	Libertyville	89,785.00	16,016.00	17,076.00
409	Lidderdale	61,299.00	14,413.00	20,558.00
410	Lime Springs	241,883.00	64,968.00	9,519.00
411	Lincoln	104,397.00	45,288.00	9,257.00
412	Linden	140,297.00	16,323.00	13,807.00
413	Lineville	137,028.00	16,603.00	5,538.00
414	Linn Grove	122,279.00	25,245.00	11,100.00
415	Lisbon	426,426.00	55,922.00	14,271.00
416	Liscomb	75,659.00	15,954.00	2,107.00
417	Littleport	47,917.00	9,637.00	----------
418	Little Rock	220,386.00	49,321.00	5,968.00
419	Little Sioux	75,734.00	10,985.00	----------
420	Livermore	143,723.00	31,031.00	7,527.00
421	Lockridge	100,265.00	13,963.00	6,128.00
422	Logan	623,330.00	83,826.00	30,952.00
423	Lohrville	321,118.00	54,652.00	61,366.00
424	Lone Rock	59,587.00	23,765.00	----------
425	Lone Tree	218,001.00	38,283.00	5,431.00
426	Long Grove	67,108.00	4,666.00	----------
427	Lorimor	143,161.00	21,151.00	3,278.00
428	Lost Nation	254,148.00	31,642.00	8,263.00
429	Lovilia	163,448.00	30,827.00	18,926.00
430	Lowden	322,710.00	53,520.00	3,851.00
431	Low Moor	87,791.00	8,990.00	6,003.00
432	Luana	90,733.00	20,373.00	14,016.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
18,944.00	537,354.00	113,700.00	651,054.00	40,684.00	9,000.00	371
2,221.00	33,801.00	36,015.00	69,816.00	3,120.00	270.00	372
676.00	71,102.00	11,150.00	82,252.00	5,310.00	925.76	373
1,750.00	48,500.00	65,322.00	113,822.00	107.00	738.00	374
799.00	181,863.00	88,947.00	270,810.00	3,621.00	500.00	375
11,557.00	251,045.00	250,975.00	502,020.00	4,708.00	4,110.00	376
2,756.00	103,991.00	14,200.00	118,191.00	37,486.00	669.21	377
7,350.00	176,102.00	48,068.00	224,170.00	4,917.00	----------	378
2,564.00	143,819.00	56,860.00	205,679.00	7,327.00	372.00	379
13,328.00	215,096.00	47,599.00	262,695.00	590.00	3,180.00	380
14,688.00	743,491.00	157,669.00	901,160.00	52,826.00	11,823.92	381
16,246.00	284,400.00	118,639.00	403,039.00	7,247.00	8,389.37	382
10,289.00	424,996.00	194,813.00	619,809.00	43,364.00	4,050.00	383
2,504.00	567,683.00	88,225.00	655,908.00	57,302.00	12,330.39	384
8,970.00	224,443.00	84,969.00	309,412.00	----------	1,400.00	385
815.00	149,929.00	56,550.00	206,479.00	12,488.00	1,369.00	386
4,860.00	107,841.00	3,482.00	111,323.00	20,550.00	740.98	387
5,928.00	557,668.00	220,666.00	778,334.00	12,361.00	9,155.77	388
3,750.00	696,198.00	172,920.00	869,118.00	88,412.00	10,744.00	389
1,361.00	171,371.00	40,794.00	212,165.00	----------	3,700.00	390
2,953.00	67,043.00	44,195.00	111,238.00	----------	1,196.00	391
5,580.00	256,596.00	107,320.00	363,916.00	81,803.00	1,350.00	392
4,397.00	111,494.00	74,689.00	186,183.00	57,113.00	702.00	393
8,469.00	695,581.00	90,763.00	786,344.00	3,567.00	4,882.17	394
----------	232,849.00	51,117.00	283,966.00	20,894.00	----------	395
4,008.00	123,978.00	5,925.00	129,903.00	14,371.00	2,036.00	396
2,837.00	258,469.00	28,100.00	286,569.00	----------	3,185.47	397
2,889.00	136,850.00	73,634.00	210,484.00	11,164.00	4,669.00	398
7,498.00	89,296.00	37,980.00	127,276.00	36,869.00	----------	399
19,230.00	260,234.00	21,210.00	281,444.00	75,687.00	2,305.00	400
804.00	53,323.00	44,176.00	97,499.00	----------	----------	401
5,413.00	138,505.00	37,640.00	176,145.00	40,382.00	50.00	402
2,464.00	531,209.00	180,412.00	711,621.00	25,725.00	15,273.69	403
506.00	57,591.00	8,795.00	66,386.00	5,937.00	414.14	404
5,931.00	132,026.00	31,931.00	163,957.00	54,088.00	1,801.00	405
6,065.00	153,992.00	20,650.00	174,642.00	13,466.00	1,756.00	406
9,232.00	203,231.00	59,424.00	262,655.00	4,954.00	2,819.70	407
4,966.00	127,843.00	89,488.00	217,331.00	3,260.00	916.36	408
3,582.00	99,852.00	90,450.00	190,302.00	86,412.00	728.26	409
11,068.00	327,438.00	214,632.00	542,070.00	11,347.00	4,590.00	410
443.00	159,385.00	36,022.00	195,407.00	16,823.00	600.00	411
1,478.00	171,905.00	8,534.00	180,439.00	----------	2,736.00	412
26,130.00	185,299.00	31,912.00	217,211.00	21,513.00	4,480.00	413
5,605.00	164,229.00	11,500.00	175,729.00	----------	2,760.00	414
3,867.00	500,486.00	303,624.00	804,110.00	63,331.00	7,397.72	415
1,465.00	95,185.00	25,126.00	120,311.00	36,185.00	1,775.15	416
617.00	58,171.00	7,300.00	65,471.00	968.00	546.00	417
7,362.00	283,037.00	42,890.00	325,927.00	26,341.00	5,673.00	418
233.00	86,952.00	6,500.00	93,452.00	1,330.00	1,200.00	419
800.00	183,081.00	59,756.00	242,837.00	9,900.00	1,692.63	420
32,705.00	153,061.00	20,385.00	173,446.00	82,655.00	----------	421
----------	738,108.00	230,415.00	968,523.00	4,680.00	11,879.00	422
19,722.00	456,858.00	358,445.00	815,303.00	144,066.00	8,716.15	423
2,835.00	86,187.00	14,830.00	101,017.00	----------	800.00	424
8,369.00	270,084.00	300,018.00	570,102.00	23,891.00	4,850.00	425
549.00	72,323.00	54,425.00	126,748.00	----------	354.77	426
12,223.00	179,813.00	21,153.00	200,966.00	7,632.00	1,238.00	427
6,849.00	300,902.00	138,620.00	439,522.00	33,316.00	3,631.67	428
----------	213,201.00	48,565.00	261,766.00	54.80	1,299.00	429
11,226.00	391,307.00	532,399.00	923,706.00	2,620.00	3,378.43	430
3,253.00	106,037.00	18,500.00	124,537.00	8,900.00	2,387.00	431
1,555.00	126,677.00	117,471.00	244,148.00	47,661.00	870.00	432

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

Number	Towns	Real property	Personal property	Railroad property
433	Lucas	76,881.0	19,907.00	22,814.00
434	Luther	61,663.0	15,706.00	7,845.00
435	Lu Verne	146,480.00	32,818.00	21,323.00
436	Luxemburg—P. O. New Vienna	52,979.00	8,653.00	----------
437	Luzerne	71,268.00	5,074.00	6,003.00
438	Lynnville	112,156.00	28,252.00	1,018.00
439	Lytton	192,843.00	39,687.00	----------
440	Macedonia	69,615.00	23,451.00	10,161.00
441	Macksburg	40,751.00	10,293.00	----------
442	Magnolia	97,623.00	5,879.00	----------
443	Malcom	176,829.00	36,528.00	5,753.00
444	Mallard	139,134.00	34,389.00	1,510.00
445	Maloy	22,429.00	6,393.00	9,055.00
446	Malvern	366,269.00	61,475.00	23,142.00
447	Manilla	397,354.00	46,602.00	12,029.00
448	Manly	396,278.00	26,179.00	20,702.00
449	Manning	735,446.00	119,477.00	52,827.00
450	Manson	674,968.00	78,818.00	48,255.00
451	Mapleton	614,502.00	76,942.00	18,640.00
452	Marathon	183,210.00	35,358.00	22,212.00
453	Marble Rock	193,131.00	17,912.00	10,100.00
454	Marcus	447,705.00	95,315.00	30,258.00
455	Marne	81,986.00	10,374.00	7,376.00
456	Marquette	75,398.00	20,000.00	----------
457	Martelle	103,880.00	20,945.00	7,322.00
458	Martinsburg	58,642.00	13,578.00	896.00
459	Martensdale	27,432.00	5,286.00	18,910.00
460	Marysville—Rt. 1, Ha niltcn	16,280.00	3,687.00	----------
461	Masonville	53,594.00	13,087.00	14,736.00
462	Massena	189,076.00	23,136.00	14,363.00
463	Matlock	35,680.00	13,328.00	10,217.00
464	Maurice	86,046.00	20,639.00	24,124.00
465	Maxwell	250,548.00	41,151.00	10,983.00
466	Maynard	202,299.00	27,712.00	5,431.00
467	Maysville	47,768.00	15,150.00	----------
468	McCallsburg	71,752.00	30,707.00	5,112.00
469	McCausland	38,798.00	3,240.00	1,344.00
470	McClelland	60,785.00	15,760.00	7,183.00
471	McGregor	520,953.00	97,428.00	17,991.00
472	McIntire	91,565.00	21,481.00	----------
473	Mechanicsville	335,351.00	42,588.00	11,100.00
474	Mediapolis	449,593.00	75,382.00	18,971.00
475	Melbourne	251,415.00	39,687.00	18,540.00
476	Melcher	190,228.00	23,081.00	3,441.00
477	Melrose	126,698.00	11,168.00	----------
478	Melvin	98,974.00	33,747.00	2,850.00
479	Menlo	180,370.00	24,249.00	----------
480	Meriden	39,408.00	11,235.00	11,199.00
481	Merrill	228,809.00	28,069.00	23,986.00
482	Meservey	85,642.00	18,522.00	17,361.00
483	Middletown	85,736.00	7,919.00	11,674.00
484	Miles	214,281.00	36,665.00	10,564.00
485	Milford	514,008.00	77,407.00	8,159.00
486	Millersburg	59,503.00	11,022.00	----------
487	Millerton	39,722.00	6,831.00	3,065.00
488	Milo	209,241.00	34,215.00	14,942.00
489	Milton	172,105.00	33,776.00	28,951.00
490	Minburn	143,453.00	13,687.00	878.00
491	Minden	189,657.00	24,697.00	8,868.00
492	Mingo	66,723.00	16,574.00	3,339.00
493	Mitchell	33,876.00	3,562.00	13,963.00
494	Mitchellville	260,454.00	19,895.00	10,459.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
----------	119,602.00	18,402.00	138,004.00	14,312.00	1,065.00	433
4,414.00	89,628.00	19,232.00	108,860.00	22,282.00	720.00	434
13,439.00	214,060.00	34,758.00	248,818.00	51,512.00	5,374.00	435
975.00	62,607.00	76,395.00	139,002.00	----------	135.00	436
2,073.00	84,418.00	67,125.00	151,543.00	----------	1,550.00	437
3,825.00	145,251.00	22,630.00	167,881.00	8,296.00	1,366.00	438
11,765.00	244,295.00	149,474.00	393,769.00	3,276.00	4,730.00	439
7,946.00	111,173.00	52,800.00	163,973.00	----------	1,773.83	440
4,657.00	55,701.00	36,389.00	92,090.00	31,683.00	----------	441
450.00	103,952.00	----------	103,952.00	4,608.00	869.00	442
4,835.00	223,945.00	76,794.00	300,739.00	38,963.00	3,775.00	443
7,189.00	182,222.00	62,278.00	244,500.00	----------	3,627.83	444
568.00	38,445.00	3,000.00	41,445.00	12,456.00	238.00	445
57,502.00	508,388.00	190,672.00	699,060.00	32,965.00	12,408.00	446
1,696.00	457,681.00	38,360.00	496,041.00	11,280.00	6,352.39	447
26,686.00	469,845.00	100,019.00	569,864.00	34,537.00	4,503.00	448
3,357.00	911,107.00	595,490.00	1,506,597.00	67,706.00	11,071.76	449
37,949.00	839,990.00	262,198.00	1,102,188.00	103,010.00	14,821.21	450
6,546.00	716,630.00	229,189.00	945,819.00	30,825.00	10,649.12	451
6,640.00	247,420.00	97,100.00	344,520.00	38,892.00	2,951.00	452
11,633.00	232,776.00	53,450.00	286,226.00	16,915.00	1,627.00	453
21,192.00	594,470.00	418,161.00	1,012,631.00	42,227.00	8,859.09	454
3,801.00	103,537.00	14,900.00	118,437.00	14,624.00	1,719.86	455
----------	95,398.00	----------	95,398.00	----------	7,719.00	456
3,722.00	135,869.00	67,015.00	202,884.00	8,167.00	2,305.00	457
4,544.00	77,660.00	30,978.00	108,638.00	10,778.00	----------	458
3,171.00	54,799.00	3,540.00	58,339.00	4,733.00	317.00	459
1,628.00	21,595.00	----------	21,595.00	11,077.00	210.00	460
1,650.00	83,067.00	1,000.00	84,067.00	----------	599.00	461
7,752.00	234,327.00	97,385.00	331,712.00	7,905.00	4,756.00	462
570.00	59,795.00	4,500.00	64,295.00	9,932.00	658.00	463
1,421.00	132,230.00	56,150.00	188,380.00	15,097.00	3,296.00	464
14,304.00	316,986.00	123,121.00	440,107.00	22,361.00	4,481.00	465
2,782.00	238,224.00	127,490.00	365,714.00	21,454.00	1,900.00	466
1,403.00	64,321.00	6,000.00	70,321.00	----------	1,540.79	467
9,641.00	117,212.00	14,950.00	132,162.00	12,373.00	913.00	468
1,805.00	45,187.00	2,400.00	47,587.00	----------	59.51	469
3,664.00	87,392.00	31,451.00	118,843.00	----------	1,148.95	470
6,843.00	643,215.00	150,513.00	793,728.00	2,110.00	8,854.51	471
23,690.00	136,736.00	34,299.00	171,035.00	19,628.00	1,218.00	472
13,826.00	402,865.00	399,010.00	801,875.00	12,313.00	2,395.00	473
12,665.00	556,611.00	121,450.00	678,061.00	41,902.00	5,055.00	474
8,880.00	318,522.00	123,215.00	441,737.00	13,743.00	4,439.00	475
11,065.00	227,815.00	33,125.00	260,940.00	----------	2,787.86	476
21,735.00	159,601.00	48,129.00	207,730.00	----------	----------	477
3,805.00	139,376.00	26,675.00	166,051.00	2,000.00	1,149.85	478
11,416.00	216,035.00	99,871.00	315,906.00	6,828.00	3,542.66	479
4,294.00	66,136.00	5,900.00	72,036.00	----------	636.83	480
12,294.00	293,158.00	59,304.00	352,462.00	5,356.00	2,274.00	481
6,355.00	127,880.00	27,885.00	155,765.00	----------	922.00	482
4,697.00	110,026.00	76,640.00	186,666.00	12,266.00	643.00	483
1,992.00	263,502.00	294,526.00	558,028.00	46,610.00	1,949.00	484
9,710.00	609,284.00	95,008.00	704,292.00	5,150.00	13,421.00	485
221.00	70,746.00	9,491.00	80,237.00	----------	562.00	486
3,151.00	52,769.00	5,500.00	58,269.00	----------	----------	487
2,851.00	261,249.00	105,542.00	366,791.00	18,162.00	1,300.00	488
3,046.00	237,878.00	52,700.00	290,578.00	34,266.00	1,725.00	489
1,115.00	159,133.00	81,050.00	240,183.00	1,890.00	600.00	490
9,405.00	232,627.00	56,520.00	289,147.00	4,010.00	2,348.82	491
908.00	87,544.00	64,437.00	151,981.00	7,005.00	1,237.98	492
----------	51,401.00	16,969.00	68,370.00	2,950.00	290.00	493
13,090.00	303,898.00	172,606.00	476,504.00	10,791.00	----------	494

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

Number	Towns	Real property	Personal property	Railroad property
495	Modale	101,684.00	26,075.00	
496	Mondamin	142,361.00	31,465.00	11,979.00
497	Moneta	33,980.00	4,788.00	2,581.00
498	Monmouth	65,354.00	11,504.00	7,249.00
499	Monona	606,958.00	107,511.00	12,657.00
500	Monroe	416,042.00	46,790.00	5,968.00
501	Montezuma	577,976.00	106,102.00	6,883.00
502	Montour	134,689.00	28,245.00	8,608.00
503	Montrose	134,676.00	7,570.00	19,116.00
504	Moorhead	148,481.00	29,079.00	6,342.00
505	Moorland	75,250.00	13,591.00	19,511.00
506	Moravia	180,051.00	20,588.00	50,357.00
507	Morley	34,249.00	6,683.00	2,720.00
508	Morning Sun	336,596.00	36,900.00	4,526.00
509	Morrison	23,216.00	7,573.00	1,452.00
510	Moulton	287,125.00	38,152.00	20,892.00
511	Mt. Auburn	72,401.00	5,721.00	3,334.00
512	Mt. Ayr	741,405.00	111,751.00	30,072.00
513	Mt. Sterling	39,878.00	9,366.00	10,833.00
514	Mt. Union	64,742.00	14,301.00	11,319.00
515	Mt. Vernon	806,941.00	100,192.00	12,572.00
516	Moville	92,143.00	20,965.00	
517	Murray	325,975.00	22,504.00	20,041.00
518	Nashua	536,708.00	101,904.00	173,430.00
519	Nemaha	67,089.00	14,357.00	
520	Neola	259,337.00	22,482.00	16,265.00
521	New Albin	26,272.00	25,845.00	5,858.00
522	Newell	498,315.00	108,208.00	20,237.00
523	Newhall	193,084.00	20,032.00	4,498.00
524	New Hartford	130,712.00	21,348.00	19,648.00
525	New Liberty	53,470.00	10,412.00	1,774.00
526	New London	403,243.00	37,549.00	12,122.00
527	New Market	210,448.00	24,382.00	11,057.00
528	New Providence	50,778.00	11,244.00	
529	New Sharon	470,988.00	50,763.00	
530	New Vienna	95,786.00	16,393.00	
531	New Virginia	113,299.00	27,262.00	15,129.00
532	Nichols	134,965.00	22,600.00	14,305.00
533	Nodaway	79,910.00	8,116.00	6,108.00
534	Nora Springs	516,943.00	49,864.00	22,886.00
535	Northboro	52,360.00	9,700.00	10,870.00
536	North Buena Vista	16,198.00	1,108.00	10,505.00
537	North English	306,654.00	46,541.00	5,439.00
538	North Liberty	79,750.00	9,285.00	8,136.00
539	North Washington	40,242.00	9,739.00	
540	Northwood	618,349.00	92,936.00	6,414.00
541	Norwalk	87,961.00	15,486.00	21,106.00
542	Norway	179,416.00	23,283.00	8,721.00
543	Numa	39,839.00	3,036.00	4,140.00
544	Oakland	387,318.00	60,590.00	7,474.00
545	Oakville	63,381.00	19,910.00	896.00
546	Ocheyedan	242,102.00	58,398.00	4,033.00
547	Odebolt	658,803.00	84,085.00	
548	Ogden	686,873.00	82,142.00	11,326.00
549	Okoboji	503,209.00	31,584.00	5,649.00
550	Olds	76,746.00	19,875.00	878.00
551	Old Town—P. O. Milford	10,259.00	1,806.00	
552	Olin	245,510.00	41,870.00	11,611.00
553	Ollie	111,264.00	9,928.00	
554	Oneida	47,991.00	5,780.00	19,616.00
555	Onslow	91,816.00	13,298.00	4,304.00
556	Orange City	641,509.00	104,040.00	2,945.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
12,077.00	139,836.00		139,836.00	30,638.00	3,443.00	495
	185,805.00	44,309.00	230,114.00		3,811.70	496
186.00	41,535.00	350.00	41,885.00			497
1,461.00	85,568.00	21,188.00	106,756.00	14,544.00	461.00	498
885.00	728,011.00	730,923.00	1,458,934.00	20,985.00	11,078.00	499
1,267.00	470,067.00	240,360.00	710,427.00		6,643.00	500
2,707.00	693,668.00	224,172.00	917,840.00	83,996.00	10,441.87	501
3,945.00	175,487.00	49,200.00	224,687.00	6,094.00	1,212.30	502
2,815.00	164,177.00	17,400.00	181,577.00	15,975.00	1,183.71	503
2,431.00	186,333.00	107,564.00	293,897.00	1,575.00	801.43	504
3,141.00	111,493.00	6,500.00	117,993.00	47,996.00	159.00	505
3,019.00	254,015.00	83,585.00	337,600.00	18,927.00	1,426.00	506
1,859.00	45,511.00	14,745.00	60,256.00		975.00	507
12,811.00	390,833.00	236,953.00	627,786.00	13,315.00	5,477.00	508
3,034.00	35,275.00	32,900.00	68,175.00		338.27	509
2,667.00	348,836.00	20,050.00	368,886.00	7,516.00	8,607.00	510
241.00	81,697.00	34,780.00	116,477.00		826.00	511
5,431.00	888,659.00	190,762.00	1,079,421.00	77,424.00	16,693.11	512
889.00	60,966.00	1,000.00	61,966.00	610.00	400.00	513
233.00	90,595.00	60,056.00	150,651.00		1,050.00	514
14,109.00	933,814.00	603,754.00	1,537,568.00	7,174.00	11,359.68	515
	113,108.00		113,108.00			516
5,960.00	374,480.00	81,895.00	456,375.00	21,369.00	2,204.00	517
	812,042.00	327,829.00	1,139,871.00	61,023.00	8,365.85	518
7,857.00	89,303.00		89,303.00	1,794.00	860.00	519
9,130.00	307,214.00	117,790.00	425,004.00		4,922.77	520
2,079.00	60,054.00	77,331.00	137,385.00		3,500.00	521
20,299.00	647,059.00	218,780.00	865,839.00	40,337.00	8,033.00	522
627.00	218,241.00	176,873.00	395,114.00		2,699.00	523
9,601.00	181,309.00	5,400.00	186,709.00	7,960.00	1,632.00	524
2,619.00	68,275.00	61,300.00	129,575.00			525
401.00	453,315.00	351,669.00	804,984.00	9,854.00	6,285.00	526
871.00	246,758.00	139,950.00	386,708.00	3,636.00	2,278.00	527
4,281.00	66,303.00	17,850.00	84,153.00	38,281.00	6,325.00	528
24,869.00	486,620.00	180,448.00	667,068.00	22,609.00	8,475.00	529
2,551.00	114,730.00	108,008.00	222,738.00		487.60	530
6,415.00	162,105.00	34,667.00	196,772.00	14,353.00	1,187.00	531
3,360.00	175,230.00	50,640.00	225,870.00		1,129.03	532
6,491.00	100,625.00		100,625.00	9,964.00	1,285.00	533
21,216.00	610,909.00	417,612.00	1,028,521.00	61,367.00	7,250.00	534
2,916.00	75,846.00	10,665.00	86,511.00	6,630.00		535
448.00	28,259.00		28,259.00	5,249.00	135.00	536
2,766.00	361,400.00	98,881.00	460,281.00	3,545.00	6,479.00	537
1,175.00	98,346.00	66,511.00	164,857.00		1,500.00	538
1,466.00	51,447.00	30,600.00	82,047.00		420.00	539
32,695.00	750,394.00	445,845.00	1,196,239.00	99,589.00	10,337.00	540
7,340.00	131,893.00	79,581.00	211,474.00	71,041.00	1,084.00	541
742.00	212,162.00	130,893.00	343,055.00	9,995.00	2,860.10	542
4,901.00	51,916.00	2,350.00	54,266.00	4,350.00		543
27,756.00	483,138.00	229,640.00	712,778.00	12,983.00	4,989.68	544
3,147.00	87,334.00	12,200.00	99,534.00	7,466.00	601.63	545
9,573.00	314,106.00	164,021.00	478,127.00	25,077.00	3,375.00	546
33,404.00	776,292.00	213,562.00	989,854.00	16,170.00	9,700.00	547
19,967.00	800,308.00	458,094.00	1,258,402.00	21,540.00	8,250.00	548
4,340.00	544,782.00	6,700.00	551,482.00	16,937.00	6,325.00	549
252.00	97,751.00	78,244.00	175,995.00	14,432.00	659.00	550
	12,065.00		12,065.00		30.00	551
10,843.00	309,834.00	104,370.00	414,204.00	31,137.00	4,360.00	552
4,332.00	125,524.00	18,269.00	143,793.00	38,736.00	619.00	553
743.00	74,130.00	5,643.00	79,773.00		300.00	554
5,379.00	114,797.00	207,062.00	321,859.00	9,683.00	1,045.00	555
2,711.00	751,205.00	524,441.00	1,275,646.00	9,492.00	12,458.00	556

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

Number	Towns	Real property	Personal property	Railroad property
557	Orchard	45,267.00	8,304.00	
558	Orient	161,277.00	37,390.00	
559	Orleans—P. O. Spirit Lake	292,854.00	38,352.00	7,581.00
560	Ossian	414,999.00	74,881.00	17,683.00
561	Osterdock	14,417.00	9,297.00	
562	Oto	82,217.00	18,930.00	16,897.00
563	Ottosen	77,521.00	23,824.00	3,603.00
564	Owasa	24,497.00	6,242.00	10,986.00
565	Oxford	294,867.00	44,392.00	3,064.00
566	Oxford Junction	287,796.00	29,374.00	12,656.00
567	Oyens	27,275.00	8,423.00	4,912.00
568	Pacific Junction	63,561.00	9,561.00	32,706.00
569	Packwood	99,633.00	17,318.00	1,810.00
570	Palmer	147,049.00	41,513.00	5,968.00
571	Palo	54,085.00	7,888.00	3,603.00
572	Panama	78,797.00	24,264.00	3,633.00
573	Panora	436,460.00	49,204.00	12,970.00
574	Parkersburg	479,532.00	51,335.00	22,891.00
575	Parnell	63,316.00	11,789.00	5,753.00
576	Paton	96,184.00	26,367.00	1,552.00
577	Patterson	22,189.00	4,729.00	2,796.00
578	Paullina	559,512.00	95,888.00	24,580.00
579	Peosta	11,242.00	1,745.00	2,751.00
580	Persia	166,336.00	25,637.00	
581	Peru	69,666.00	12,696.00	15,904.00
582	Peterson	223,865.00	51,654.00	12,572.00
583	Pierson	211,585.00	36,941.00	11,892.00
584	Pilot Mound	58,426.00	9,228.00	4,090.00
585	Pioneer	22,960.00	12,984.00	456.00
586	Pisgah	126,021.00	44,777.00	
587	Plainfield	98,326.00	33,327.00	12,576.00
588	Plain View—R.F.D. Walcott	46,817.00	6,495.00	
589	Plano	67,511.00	4,969.00	14,065.00
590	Pleasanton	51,486.00	9,334.00	
591	Pleasant Plain	49,064.00	2,852.00	
592	Pleasantville	297,686.00	39,817.00	9,899.00
593	Plover	71,417.00	23,085.00	1,510.00
594	Plymouth	110,211.00	16,642.00	8,966.00
595	Pocahontas	565,317.00	107,366.00	6,236.00
596	Polk City	103,405.00	20,508.00	3,964.00
597	Pomeroy	456,518.00	55,804.00	40,868.00
598	Popejoy	80,878.00	18,540.00	5,120.00
599	Portsmouth	105,422.00	13,900.00	11,297.00
600	Postville	682,097.00	84,789.00	12,554.00
601	Prairieburg	57,085.00	8,151.00	
602	Prairie City	347,076.00	65,172.00	2,742.00
603	Prescott	130,701.00	22,517.00	11,300.00
604	Preston	242,618.00	43,798.00	4,916.00
605	Primghar	506,296.00	90,688.00	
606	Princeton	176,035.00	11,312.00	45,152.00
607	Promise City	47,472.00	6,482.00	17,184.00
608	Protivin	165,290.00	19,804.00	4,075.00
609	Pulaski	123,555.00	14,610.00	9,339.00
610	Quasqueton	136,398.00	11,094.00	
611	Quimby	109,405.00	28,008.00	11,003.00
612	Radcliffe	182,808.00	58,333.00	11,326.00
613	Rake	121,637.00	42,276.00	5,807.00
614	Ralston	45,815.00	16,234.00	27,069.00
615	Randalia	30,761.00	8,758.00	4,033.00
616	Randolph	121,465.00	29,244.00	9,563.00
617	Rathbun	21,997.00	1,697.00	3,923.00
618	Readlyn	264,502.00	47,261.00	

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
20,840.00	74,411.00	27,837.00	102,248.00	6,864.00	----------	557
13,616.00	212,283.00	123,407.00	335,690.00	1,160.00	946.00	558
5,924.00	344,711.00	1,000.00	345,711.00	14,248.00	1,549.00	559
1,991.00	509,554.00	442,221.00	951,775.00	----------	5,126.00	560
----------	23,714.00	3,401.00	27,115.00	7,279.00	----------	561
6,341.00	124,385.00	3,000.00	127,385.00	6,500.00	1,621.36	562
4,872.00	109,820.00	3,500.00	113,320.00	21,340.00	1,108.91	563
390.00	42,115.00	7,200.00	49,315.00	19,677.00	336.81	564
2,450.00	344,773.00	67,413.00	412,186.00	----------	4,644.00	565
10,875.00	340,701.00	174,270.00	514,971.00	10,892.00	4,000.00	566
1,582.00	42,192.00	8,850.00	51,042.00	----------	515.00	567
7,590.00	113,418.00	3,500.00	116,918.00	8,241.00	1,061.00	568
4,232.00	122,993.00	10,996.00	133,989.00	23,977.00	700.00	569
1,309.00	195,839.00	40,420.00	236,259.00	7,205.00	1,842.95	570
551.00	66,127.00	34,159.00	100,286.00	8,132.00	422.00	571
2,486.00	109,180.00	120,715.00	229,895.00	6,814.00	1,598.97	572
6,938.00	505,572.00	73,485.00	579,057.00	49,110.00	5,992.36	573
25,384.00	579,142.00	294,685.00	873,827.00	2,348.00	7,495.00	574
749.00	81,607.00	8,145.00	89,752.00	----------	1,160.00	575
1,697.00	125,600.00	47,740.00	173,340.00	22,830.00	1,300.00	576
2,389.00	32,103.00	5,650.00	37,753.00	5,988.00	237.00	577
----------	679,980.00	413,235.00	1,093,215.00	----------	5,480.00	578
1,065.00	16,803.00	500.00	17,303.00	----------	----------	579
12,504.00	204,477.00	67,560.00	272,037.00	15,110.00	2,369.00	580
3,778.00	102,044.00	20,575.00	122,619.00	17,485.00	748.00	581
11,870.00	299,961.00	155,431.00	455,392.00	----------	2,847.00	582
9,924.00	270,342.00	92,894.00	363,236.00	----------	5,002.00	583
1,803.00	73,547.00	28,540.00	102,087.00	28,671.00	326.00	584
1,755.00	38,155.00	----------	38,155.00	----------	----------	585
13,374.00	184,172.00	100,119.00	284,291.00	24,637.00	3,286.00	586
1,127.00	145,356.00	59,766.00	205,122.00	9,658.00	1,004.00	587
3,033.00	56,345.00	----------	56,345.00	----------	----------	588
2,848.00	89,393.00	5,750.00	95,143.00	10,141.00	511.00	589
187.00	61,007.00	13,523.00	74,530.00	9,005.00	565.00	590
3,057.00	54,973.00	4,250.00	59,223.00	28,410.00	193.00	591
8,951.00	356,353.00	106,665.00	463,018.00	17,322.00	4,885.00	592
537.00	96,549.00	11,550.00	108,099.00	21,292.00	1,587.00	593
6,314.00	142,133.00	----------	142,133.00	----------	----------	594
8,791.00	687,710.00	281,130.00	968,840.00	12,760.00	11,683.40	595
6,145.00	134,022.00	83,542.00	217,564.00	11,277.00	630.00	596
18,141.00	571,331.00	151,886.00	723,217.00	----------	9,729.46	597
4,219.00	108,757.00	30,093.00	138,850.00	7,933.00	705.00	598
1,307.00	131,926.00	25,633.00	157,559.00	4,355.00	1,815.75	599
1,894.00	781,334.00	642,117.00	1,423,451.00	----------	----------	600
----------	65,236.00	36,215.00	101,451.00	16,052.00	521.00	601
5,467.00	420,457.00	281,031.00	701,488.00	12,775.00	4,828.00	602
5,605.00	170,123.00	77,720.00	247,843.00	----------	----------	603
2,464.00	293,796.00	119,200.00	412,996.00	----------	4,849.00	604
21,612.00	618,596.00	266,026.00	884,622.00	----------	8,334.00	605
6,789.00	239,288.00	31,828.00	271,116.00	21,396.00	1,493.00	606
4,668.00	75,806.00	13,800.00	89,606.00	500.00	523.00	607
426.00	189,595.00	101,775.00	291,370.00	5,540.00	889.84	608
5,644.00	153,148.00	37,800.00	190,948.00	10,630.00	1,024.00	609
1,545.00	149,037.00	75,686.00	224,723.00	----------	800.00	610
6,313.00	154,729.00	18,335.00	173,064.00	4,600.00	2,725.46	611
6,749.00	259,216.00	172,795.00	432,011.00	33,790.00	3,735.00	612
6,402.00	176,122.00	107,450.00	283,572.00	30,065.00	3,257.00	613
4,431.00	93,549.00	22,000.00	115,549.00	60,037.00	----------	614
870.00	44,422.00	7,200.00	51,622.00	2,160.00	317.00	615
686.00	160,958.00	39,596.00	200,554.00	6,750.00	2,542.95	616
600.00	28,217.00	----------	28,217.00	856.00	124.00	617
308.00	312,071.00	343,274.00	655,345.00	5,476.00	2,421.00	618

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

Number	Towns	Real property	Personal property	Railroad property
619	Reasnor	51,017.00	6,794.00	
620	Redding	48,093.00	8,635.00	25,514.00
621	Redfield	308,421.00	30,609.00	14,644.00
622	Reinbeck	546,577.00	73,471.00	16,871.00
623	Rembrandt	94,230.00	40,749.00	2,929.00
624	Remsen	568,056.00	106,190.00	10,217.00
625	Renwick	214,211.00	54,649.00	15,064.00
626	Rhodes	119,479.00	12,608.00	11,088.00
627	Riceville	334,122.00	62,455.00	10,320.00
628	Richland	225,050.00	36,787.00	
629	Ricketts	84,312.00	15,033.00	12,912.00
630	Ridgeway	177,949.00	37,408.00	22,594.00
631	Rinard	30,564.00	7,720.00	15,581.00
632	Ringsted	200,739.00	67,583.00	13,591.00
633	Rippey	107,370.00	21,979.00	1,984.00
634	Riverside	242,444.00	23,303.00	4,301.00
635	†Riverside (Dubuque Co.)			
636	Riverton	123,952.00	12,445.00	14,009.00
637	Robbins	173,876.00	13,082.00	70,813.00
638	Rock Falls	17,120.00	4,790.00	1,505.00
639	Rockford	385,382.00	35,181.00	5,266.00
640	Rock Valley	395,791.00	120,174.00	18,305.00
641	Rockwell	288,268.00	31,999.00	3,540.00
642	Rodman	38,734.00	12,447.00	3,441.00
643	Rodney	43,266.00	8,040.00	6,018.00
644	Roland	271,294.00	39,030.00	1,774.00
645	Rolfe	459,415.00	110,091.00	13,766.00
646	Rome	16,641.00	5,246.00	4,128.00
647	Rose Hill	47,820.00	12,613.00	7,240.00
648	Rossie	18,080.00	10,221.00	1,721.00
649	Rowan	83,086.00	20,000.00	11,406.00
650	Rowley	68,906.00	22,113.00	4,470.00
651	Royal	158,756.00	45,616.00	4,409.00
652	Rudd	161,050.00	33,505.00	22,698.00
653	Runnells	51,002.00	17,385.00	4,102.00
654	Russell	241,464.00	27,433.00	25,057.00
655	Ruthven	247,618.00	53,230.00	9,231.00
656	Rutland	88,782.00	16,923.00	17,215.00
657	Ryan	131,081.00	40,288.00	9,627.00
658	St. Ansgar	495,985.00	67,271.00	
659	St. Anthony	43,671.00	6,902.00	516.00
660	St. Charles	125,243.00	15,942.00	18,528.00
661	St. Lucas	65,753.00	15,196.00	
662	St. Marys	11,375.00	3,320.00	3,213.00
663	St. Olaf	81,801.00	18,774.00	7,113.00
664	St. Paul—R.F.D. West Point	29,315.00	9,160.00	
665	Sabula	246,121.00	141,514.00	11,401.00
666	Sageville—P.O. Dubuque	29,417.00	5,679.00	4,067.00
667	Salem	157,914.00	20,876.00	12,234.00
668	Salix	105,517.00	11,880.00	12,459.00
669	Sanborn	402,728.00	86,135.00	
670	Sandyville—P.O. Ackworth	13,641.00	2,164.00	
671	Scarville	45,357.00	18,371.00	6,116.00
672	Schaller	328,253.00	76,215.00	
673	Schleswig	406,636.00	41,644.00	6,343.00
674	Scranton	264,174.00	54,048.00	14,270.00
675	Searsboro	37,375.00	25,810.00	1,545.00
676	Sergeant Bluff	131,793.00	16,573.00	6,456.00
677	Shambaugh	66,233.00	6,952.00	14,475.00
678	Shannon City	84,098.00	11,088.00	8,134.00
679	Sharpsburg	35,647.00	7,017.00	19,425.00
680	Sheffield	614,398.00	54,739.00	15,007.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
44.00	57,855.00	7,000.00	65,455.00	10,498.00	557.00	619
2,134.00	84,376.00	12,389.00	96,765.00	15,827.00	314.00	620
1,788.00	355,462.00	100,700.00	456,162.00	35,357.00	3,552.00	621
34,705.00	671,624.00	326,418.00	998,042.00	33,129.00	11,382.68	622
4,848.00	142,756.00	35,325.00	178,081.00	4,465.00	1,815.00	623
961.00	685,424.00	594,477.00	1,279,901.00	----------	8,832.00	624
5,521.00	289,445.00	135,680.00	425,125.00	25,970.00	3,625.00	625
7,889.00	151,064.00	42,250.00	193,314.00	29,614.00	1,512.00	626
12,143.00	419,040.00	244,089.00	663,129.00	20,287.00	4,979.00	627
10,022.00	271,859.00	137,421.00	409,280.00	25,892.00	1,954.00	628
386.00	112,643.00	91,956.00	204,599.00	9,477.00	1,133.00	629
4,822.00	242,773.00	115,108.00	357,881.00	13,020.00	1,650.00	630
1,930.00	55,795.00	28,500.00	84,295.00	----------	279.45	631
7,973.00	289,886.00	184,808.00	474,694.00	24,078.00	3,040.00	632
11,794.00	143,127.00	155,632.00	298,759.00	25,616.00	2,186.56	633
1,429.00	271,477.00	144,254.00	415,731.00	5,619.00	4,138.00	634
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12,191.00	162,597.00	78,491.00	241,088.00	----------	1,826.56	636
2,782.00	260,553.00	20,650.00	281,203.00	151,241.00	375.00	637
1,946.00	25,361.00	18,071.00	43,432.00	----------	231.42	638
2,508.00	428,337.00	134,025.00	562,362.00	----------	7,748.00	639
6,585.00	540,855.00	148,843.00	689,698.00	21,252.00	8,600.00	640
17,480.00	341,287.00	99,060.00	440,347.00	79,946.00	6,710.00	641
3,713.00	58,335.00	6,817.00	65,152.00	712.00	564.00	642
----------	57,324.00	3,000.00	60,324.00	4,950.00	310.00	643
6,282.00	318,380.00	48,980.00	367,360.00	24,583.00	2,837.00	644
3,534.00	586,806.00	170,248.00	757,054.00	17,784.00	7,030.00	645
313.00	26,328.00	----------	26,328.00	----------	236.00	646
----------	67,673.00	3,000.00	70,673.00	4,257.00	----------	647
1,099.00	31,121.00	14,500.00	45,621.00	1,804.00	----------	648
6,408.00	120,900.00	19,200.00	140,100.00	15,607.00	785.84	649
----------	95,489.00	52,492.00	147,981.00	----------	515.00	650
5,498.00	214,279.00	144,499.00	358,778.00	4,655.00	2,936.00	651
6,895.00	224,148.00	37,473.00	261,621.00	26,473.00	2,905.00	652
4,702.00	77,191.00	5,202.00	82,393.00	2,962.00	390.00	653
----------	293,954.00	171,147.00	465,101.00	22,452.00	2,593.00	654
11,070.00	321,149.00	141,205.00	462,354.00	1,900.00	4,580.00	655
99,667.00	222,587.00	2,000.00	224,587.00	27,207.00	1,166.82	656
612.00	181,608.00	282,000.00	463,608.00	10,455.00	1,932.00	657
13,415.00	576,671.00	274,889.00	851,560.00	----------	6,742.00	658
3,877.00	54,966.00	12,500.00	67,466.00	21,982.00	343.48	659
6,181.00	165,894.00	169,915.00	335,809.00	6,001.00	1,530.00	660
478.00	81,427.00	46,670.00	128,097.00	425.00	171.00	661
1,389.00	19,297.00	900.00	20,197.00	4,725.00	----------	662
1,465.00	109,153.00	107,900.00	217,053.00	6,831.00	1,750.00	663
----------	38,475.00	9,000.00	47,475.00	----------	----------	664
3,120.00	402,156.00	44,650.00	446,806.00	6,190.00	1,090.00	665
1,036.00	40,199.00	----------	40,199.00	----------	----------	666
1,059.00	192,083.00	85,696.00	277,779.00	11,488.00	2,065.00	667
7,769.00	137,625.00	----------	137,625.00	12,900.00	1,090.56	668
12,031.00	500,894.00	127,264.00	628,158.00	----------	12,001.00	669
1,281.00	17,086.00	500.00	17,586.00	13,960.00	51.00	670
2,428.00	72,272.00	18,429.00	90,701.00	3,150.00	373.68	671
21,893.00	426,361.00	329,190.00	755,551.00	38,029.00	7,550.00	672
950.00	455,573.00	389,125.00	844,698.00	----------	9,565.00	673
20,120.00	352,612.00	64,764.00	417,376.00	58,396.00	6,256.47	674
6,145.00	70,875.00	----------	70,875.00	7,690.00	502.00	675
2,291.00	157,113.00	61,740.00	218,853.00	5,344.00	2,268.68	676
6,072.00	93,732.00	4,950.00	98,682.00	2,500.00	735.00	677
5,336.00	108,656.00	23,500.00	132,156.00	----------	774.92	678
907.00	62,996.00	43,255.00	106,251.00	4,772.00	1,005.54	679
27,739.00	711,883.00	192,037.00	903,920.00	228,088.00	9,645.54	680

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

Number	Towns	Real property	Personal property	Railroad property
681	Shelby	303,719.00	28,994.00	5,484.00
682	Sheldahl	63,830.00	16,489.00	11,100.00
683	Sherrill—P.O. Specht's Ferry No. 1	34,685.00	4,905.00	
684	Shell Rock	340,098.00	48,927.00	8,342.00
685	Shellsburg	180,768.00	49,040.00	6,904.00
686	Sibley	880,507.00	165,048.00	15,858.00
687	Sidney	365,573.00	67,918.00	2,353.00
688	Silver City	97,392.00	14,353.00	3,478.00
689	Sioux Center	525,987.00	112,852.00	36,338.00
690	Sioux Rapids	293,697.00	70,189.00	13,704.00
691	Slater	178,067.00	39,819.00	28,468.00
692	Sloan	171,590.00	59,242.00	6,796.00
693	Smithland	91,739.00	17,233.00	10,610.00
694	Soldier	115,670.00	25,558.00	6,234.00
695	Solon	228,791.00	31,826.00	4,517.00
696	Somers	41,724.00	12,738.00	9,623.00
697	South English	106,303.00	27,758.00	5,753.00
698	Spillville	158,673.00	18,505.00	
699	Spirit Lake	1,025,765.00	152,545.00	12,406.00
700	Sprague ville	48,401.00	6,776.00	8,976.00
701	Springbrook	39,888.00	8,324.00	
702	Spring Hill	12,533.00	2,512.00	914.00
703	Springville	245,840.00	67,314.00	5,753.00
704	Stacyville	176,212.00	35,291.00	
705	Stanhope	104,290.00	33,183.00	11,553.00
706	Stanley	56,455.00	4,828.00	8,683.00
707	Stanton	289,289.00	20,209.00	14,793.00
708	Stanwood	209,266.00	24,578.00	9,287.00
709	State Center	515,135.00	53,119.00	11,439.00
710	Steamboat Rock	103,402.00	17,656.00	2,597.00
711	Stockport	86,734.00	23,823.00	21,293.00
712	Stockton	40,000.00	7,440.00	5,715.00
713	Story City	569,123.00	105,001.00	16,645.00
714	Stout	62,928.00	10,433.00	5,663.00
715	Stratford	246,633.00	29,486.00	16,423.00
716	Strawberry Point	354,539.00	71,715.00	18,469.00
717	Struble	41,197.00	9,200.00	8,097.00
718	Sully	157,816.00	34,136.00	1,352.00
719	Sumner	974,974.00	173,024.00	27,781.00
720	Superior	51,482.00	19,267.00	5,538.00
721	Sutherland	392,529.00	82,280.00	13,252.00
722	Swaledale	42,612.00	19,939.00	5,160.00
723	Swan	49,805.00	4,654.00	19,705.00
724	Swea City	295,578.00	79,204.00	5,215.00
725	Swisher	43,975.00	8,548.00	8,242.00
726	Tabor	283,097.00	30,445.00	
727	Templeton	196,680.00	29,587.00	5,335.00
728	Tennant	57,157.00	14,131.00	11,594.00
729	Terril	155,758.00	56,894.00	1,185.00
730	Thayer	23,980.00	5,876.00	5,554.00
731	Thompson	209,762.00	53,089.00	6,453.00
732	Thor	101,541.00	25,616.00	11,326.00
733	Thornburg	39,519.00	9,775.00	5,968.00
734	Thornton	160,374.00	31,943.00	9,722.00
735	Thurman	69,765.00	7,529.00	
736	Tiffin	59,915.00	13,134.00	2,151.00
737	Tingley	109,313.00	20,075.00	19,612.00
738	Titonka	163,978.00	43,759.00	2,581.00
739	Toronto	49,642.00	4,205.00	4,079.00
740	Traer	646,302.00	127,756.00	6,665.00
741	Treynor	86,278.00	17,001.00	3,115.00
742	Tripoli	525,888.00	87,563.00	10,137.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
1,307.00	339,504.00	139,728.00	479,232.00	19,531.00	10,027.00	681
3,408.00	94,827.00	21,575.00	116,402.00	24,199.00	560.00	682
1,644.00	41,234.00	24,650.00	65,884.00		190.04	683
18,495.00	415,862.00	144,299.00	560,161.00	12,932.00	3,858.00	684
1,639.00	238,351.00	34,546.00	272,897.00		2,151.00	685
11,406.00	1,072,819.00	422,591.00	1,495,410.00	6,146.00	14,202.06	686
22,075.00	457,919.00	188,367.00	646,286.00	21,004.00	5,697.92	687
8,352.00	123,575.00	96,802.00	220,377.00	8,035.00	1,473.00	688
1,810.00	676,987.00	434,913.00	1,111,900.00	49,100.00	7,216.00	689
18,632.00	396,222.00	121,328.00	517,550.00	10,500.00	4,734.94	690
11,142.00	257,496.00	62,227.00	319,723.00	37,884.00	2,203.00	691
2,466.00	240,094.00	134,326.00	374,420.00	1,540.00	2,591.00	692
4,657.00	124,239.00	68,601.00	192,840.00		1,457.95	693
1,114.00	148,576.00	38,864.00	187,440.00	2,903.00	1,647.98	694
12,443.00	277,577.00	174,090.00	451,667.00	4,200.00	2,792.00	695
2,849.00	66,934.00	32,264.00	99,198.00	5,632.00	776.00	696
4,798.00	144,612.00	137,016.00	281,628.00	8,792.00	1,626.00	697
28.00	177,206.00	98,476.00	275,682.00	1,587.00	4,000.00	698
105,196.00	1,295,912.00	156,444.00	1,452,356.00	8,901.00	22,519.00	699
460.00	64,613.00	31,953.00	96,566.00		520.00	700
713.00	48,925.00	67,580.00	116,505.00			701
2,793.00	18,752.00	8,050.00	26,802.00	1,004.00		702
1,378.00	320,285.00	168,067.00	488,352.00	3,856.00	3,050.06	703
19,327.00	230,830.00	131,872.00	362,702.00	5,092.00	3,665.06	704
1,569.00	150,595.00	126,225.00	276,820.00	32,517.00	2,041.03	705
	69,966.00	16,500.00	86,466.00	2,660.00	417.00	706
2,031.00	326,322.00	132,475.00	458,797.00	23,817.00	6,088.00	707
9,454.00	252,585.00	84,303.00	336,888.00	8,883.00	3,202.12	708
3,749.00	583,442.00	391,435.00	974,877.00	27,774.00	3,593.23	709
7,581.00	131,236.00	47,790.00	179,026.00	3,546.00	1,456.90	710
711.00	132,561.00	116,703.00	249,264.00	132,821.00	1,500.00	711
	53,155.00		53,155.00		467.00	712
3,805.00	694,574.00	261,795.00	956,369.00	37,396.00	10,988.00	713
2,321.00	81,345.00	47,250.00	128,595.00	7,686.00	400.00	714
1,446.00	293,988.00	186,182.00	480,170.00	35,113.00	4,148.40	715
2,964.00	447,627.00	406,357.00	853,984.00	25,914.00	4,118.84	716
1,921.00	60,415.00	27,659.00	88,074.00	2,136.00	685.00	717
730.00	194,034.00	301,588.00	495,622.00		3,080.00	718
4,533.00	1,180,312.00	815,914.00	1,996,226.00	56,737.00	8,725.00	719
2,588.00	78,875.00	300.00	79,175.00	7,282.00	848.00	720
	488,061.00	269,166.00	757,227.00	15,418.00	9,042.00	721
3,541.00	71,252.00	13,654.00	84,906.00	3,606.00	607.98	722
2,200.00	76,364.00	3,400.00	79,764.00	18,911.00	290.00	723
17,809.00	397,806.00	64,697.00	462,503.00	9,822.00	7,681.00	724
941.00	61,706.00	76,531.00	138,237.00			725
17,385.00	330,927.00	55,818.00	386,745.00	24,586.00	12,722.40	726
6,291.00	237,893.00	195,529.00	433,422.00	6,623.00	2,000.00	727
1,249.00	84,131.00	8,054.00	92,185.00	25,520.00	792.42	728
4,472.00	218,309.00	130,722.00	349,031.00	12,265.00	3,166.00	729
1,820.00	42,230.00	300.00	42,530.00	1,360.00	236.00	730
13,117.00	282,421.00	78,127.00	360,548.00	13,443.00	2,469.83	731
8,469.00	146,952.00	14,884.00	161,836.00	37,080.00	2,318.75	732
3,193.00	58,455.00	1,330.00	59,785.00	720.00		733
8,095.00	210,134.00	127,743.00	337,877.00	33,901.00	1,540.83	734
2,889.00	80,183.00	28,156.00	108,339.00	12,030.00	1,328.00	735
4,169.00	79,369.00	20,500.00	99,869.00		600.00	736
3,331.00	152,331.00	107,765.00	260,096.00	16,124.00	1,173.00	737
11,128.00	221,446.00	215,635.00	437,081.00		4,324.00	738
1,794.00	59,720.00	2,500.00	62,220.00	2,095.00	500.00	739
13,368.00	794,091.00	605,144.00	1,399,235.00	15,235.00	11,861.00	740
498.00	106,892.00	129,732.00	236,624.00		1,735.25	741
6,617.00	630,205.00	455,032.00	1,085,237.00	46,960.00	6,375.00	742

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

Number	Towns	Real property	Personal property	Railroad property
743	Truesdale	21,957.00	15,388.00	4,916.00
744	Truro	111,830.00	21,125.00	19,743.00
745	Turin	55,753.00	13,316.00	5,668.00
746	Udell	43,264.00	3,036.00	8,233.00
747	Underwood	70,653.00	13,659.00	15,436.00
748	Union	169,353.00	34,741.00	1,282.00
749	Unionville	64,108.00	12,929.00	6,313.00
750	University Heights—P. O. Iowa City	137,763.00	1,389.00	9,616.00
751	University Park	159,761.00	2,308.00	----------
752	Urbana	145,765.00	10,951.00	2,146.00
753	Urbandale—RFD Des Moines	316,027.00	28,676.00	19,822.00
754	Ute	231,827.00	27,680.00	15,914.00
755	Vail	201,377.00	22,763.00	10,986.00
756	Valeria	10,488.00	2,745.00	2,721.00
757	Van Horne	301,986.00	38,995.00	10,355.00
758	Van Meter	133,831.00	34,589.00	5,538.00
759	Van Wert	91,107.00	13,876.00	22,694.00
760	Varina	43,981.00	30,501.00	5,335.00
761	Victor	288,578.00	61,841.00	3,280.00
762	Vincent	75,203.00	8,927.00	12,262.00
763	Vining	67,064.00	12,407.00	17,782.00
764	Volga City	215,949.00	43,814.00	----------
765	Wadena	106,644.00	17,599.00	----------
766	Wahpeton—P. O. Milford	237,458.00	5,343.00	----------
767	Walcott	363,000.00	45,062.00	3,979.00
768	Walker	178,497.00	42,038.00	5,538.00
769	Wallingford	56,866.00	31,378.00	5,431.00
770	Wall Lake	299,379.00	50,316.00	18,318.00
771	Walnut	441,149.00	39,269.00	5,377.00
772	Wapello	536,009.00	89,656.00	3,119.00
773	Washta	138,330.00	29,942.00	20,631.00
774	Waterville	70,318.00	14,169.00	9,728.00
775	Waucoma	176,461.00	39,783.00	7,531.00
776	Waukee	184,928.00	27,373.00	12,497.00
777	Wayland	437,833.00	66,916.00	15,878.00
778	Webb	72,849.00	22,948.00	6,467.00
779	Webster	55,368.00	11,745.00	12,276.00
780	Weldon	73,397.00	12,462.00	9,395.00
781	Wellman	371,002.00	96,564.00	4,463.00
782	Wellsburg	294,829.00	56,188.00	7,152.00
783	Welton	33,223.00	14,550.00	2,615.00
784	Wesley	157,175.00	51,964.00	7,845.00
785	West Bend	245,566.00	90,687.00	----------
786	West Branch	384,419.00	59,261.00	4,302.00
787	West Burlington	462,733.00	8,859.00	37,514.00
788	West Chester	75,870.00	13,631.00	1,452.00
789	Westfield	56,802.00	10,364.00	2,720.00
790	Westgate	112,655.00	29,926.00	9,146.00
791	West Liberty	820,405.00	101,595.00	13,335.00
792	West Mitchell—P. O. Mitchell	120,230.00	367.00	----------
793	Westphalia	50,847.00	2,703.00	----------
794	West Okoboji—P. O. Milford	139,178.00	4,681.00	----------
795	West Point	195,575.00	30,065.00	14,313.00
796	West Side	143,462.00	17,835.00	12,119.00
797	What Cheer	361,865.00	46,286.00	24,022.00
798	Wheatland	188,733.00	31,681.00	5,776.00
799	Whiting	188,901.00	23,045.00	13,365.00
800	Whittemore	186,571.00	45,726.00	8,159.00
801	Whitten	39,167.00	11,962.00	11,779.00
802	Willey—P.O. Carroll	28,800.00	5,931.00	----------
803	Williams	208,890.00	33,509.00	14,736.00
804	Williamsburg	505,433.00	85,580.00	7,427.00

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
1,720.00	43,981.00	14,000.00	57,981.00	2,844.00	321.00	743
7,733.00	160,431.00	37,400.00	197,831.00	28,706.00	2,120.00	744
1,566.00	76,298.00	2,789.00	79,087.00	----------	476.00	745
2,989.00	57,522.00	13,777.00	71,299.00	5,328.00	323.00	746
9,984.00	109,732.00	26,425.00	136,157.00	16,187.00	1,621.05	747
3,229.00	208,605.00	79,643.00	288,248.00	10,916.00	2,595.00	748
1,548.00	84,898.00	20,450.00	105,348.00	5,976.00	----------	749
----------	148,768.00	----------	148,768.00	----------	855.00	750
1,480.00	163,549.00	19,300.00	182,849.00	27,105.00	1,534.50	751
1,288.00	160,150.00	62,628.00	222,778.00	----------	1,065.00	752
21,878.00	380,403.00	38,700.00	419,103.00	143,695.00	6,352.00	753
1,629.00	277,050.00	18,458.00	295,508.00	8,419.00	3,629.21	754
2,305.00	237,431.00	68,640.00	306,071.00	9,441.00	6,744.00	755
74.00	16,028.00	2,000.00	18,028.00	----------	174.00	756
2,711.00	354,047.00	349,570.00	703,617.00	24,512.00	5,259.00	757
3,558.00	177,516.00	58,695.00	236,211.00	12,630.00	928.07	758
872.00	128,549.00	33,729.00	162,278.00	----------	2,890.34	759
2,334.00	82,151.00	18,450.00	100,601.00	3,093.00	493.74	760
2,273.00	355,972.00	551,368.00	907,340.00	----------	2,813.00	761
3,598.00	99,990.00	92,285.00	192,275.00	----------	797.00	762
1,159.00	98,412.00	24,300.00	122,712.00	24,466.00	495.86	763
404.00	260,167.00	48,000.00	308,167.00	8,096.00	1,544.00	764
870.00	125,113.00	22,300.00	147,413.00	17,313.00	705.89	765
2,835.00	245,636.00	----------	245,636.00	55,100.00	1,430.00	766
9,401.00	421,442.00	173,489.00	594,931.00	10,420.00	2,222.40	767
1,797.00	227,870.00	65,976.00	293,846.00	15,524.00	877.42	768
4,583.00	98,258.00	45,050.00	143,308.00	36,566.00	331.76	769
5,683.00	373,696.00	172,357.00	546,053.00	14,106.00	5,400.00	770
8,752.00	494,547.00	121,214.00	615,761.00	9,711.00	6,587.09	771
85,283.00	714,067.00	110,842.00	824,909.00	17,066.00	9,267.00	772
7,356.00	196,259.00	46,931.00	243,190.00	27,632.00	2,167.00	773
360.00	94,575.00	49,032.00	143,607.00	----------	809.00	774
1,247.00	225,022.00	66,690.00	291,712.00	6,907.00	2,408.00	775
1,690.00	226,488.00	86,680.00	313,168.00	39,325.00	2,351.00	776
716.00	521,343.00	328,059.00	849,402.00	26,492.00	4,225.00	777
3,282.00	105,546.00	48,751.00	154,297.00	15,576.00	1,361.00	778
1,564.00	80,953.00	74,716.00	155,669.00	6,701.00	413.00	779
523.00	95,777.00	5,800.00	101,577.00	----------	700.00	780
3,545.00	475,574.00	208,822.00	684,396.00	8,377.00	6,367.00	781
13,552.00	371,721.00	118,813.00	490,534.00	30,600.00	3,785.93	782
2,624.00	53,012.00	55,392.00	108,404.00	----------	244.17	783
17,219.00	234,203.00	109,458.00	343,661.00	5,776.00	1,565.00	784
13,955.00	350,208.00	121,815.00	472,023.00	----------	4,400.00	785
12,444.00	460,426.00	423,200.00	883,626.00	1,000.00	6,035.00	786
----------	509,106.00	101,410.00	610,516.00	76,648.00	5,240.00	787
177.00	91,130.00	47,547.00	138,677.00	4,939.00	1,016.00	788
1,953.00	71,839.00	4,340.00	76,179.00	----------	252.00	789
1,588.00	153,315.00	34,950.00	188,265.00	13,563.00	1,379.00	790
15,030.00	950,365.00	843,505.00	1,793,870.00	11,805.00	7,539.25	791
----------	120,597.00	----------	120,597.00	2,828.00	144.00	792
42.00	53,592.00	41,955.00	95,547.00	----------	245.00	793
2,796.00	146,655.00	3,000.00	149,655.00	----------	1,324.00	794
949.00	240,902.00	32,500.00	273,402.00	----------	4,475.60	795
2,855.00	176,271.00	59,417.00	235,688.00	65,180.00	2,790.00	796
18,801.00	450,974.00	116,929.00	567,903.00	9,690.00	9,337.60	797
8,277.00	234,467.00	287,029.00	521,496.00	1,814.00	1,334.00	798
8,641.00	233,952.00	66,888.00	300,840.00	29,979.00	3,776.05	799
7,060.00	247,516.00	101,621.00	349,137.00	4,729.00	3,900.00	800
4,913.00	67,821.00	21,700.00	89,521.00	17,432.00	491.00	801
----------	34,731.00	31,000.00	65,731.00	7,425.00	----------	802
15,020.00	272,155.00	64,433.00	336,588.00	21,381.00	4,788.75	803
3,197.00	601,637.00	600,057.00	1,201,694.00	2,300.00	12,422.00	804

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

Number	Towns	Real property	Personal property	Railroad property
805	Williamson	110,659.00	12,925.00	5,807.00
806	Wilton Junction	407,200.00	47,455.00	5,110.00
807	Winfield	437,883.00	66,916.00	15,878.00
808	Winthrop	195,159.00	27,361.00	11,170.00
809	Wiota	51,624.00	9,326.00	3,279.00
810	Woden	130,493.00	29,401.00	5,377.00
811	Woodbine	444,352.00	66,189.00	22,701.00
812	Woodburn	105,485.00	9,711.00	19,238.00
813	Woodward	338,740.00	29,344.00	11,916.00
814	Woolstock	94,373.00	16,080.00	14,157.00
815	Worthington	120,385.00	25,704.00	3,661.00
816	Wyoming	263,735.00	33,992.00	6,067.00
817	Yale	112,540.00	28,746.00	5,858.00
818	Yetter	72,871.00	22,460.00	10,805.00
819	Yorktown	56,376.00	5,633.00	----------
820	Zearing	163,793.00	40,224.00	1,774.00
821	Zwingle	52,097.00	5,607.00	----------

*No election held for several years and corporation has not been active.
†Corporation discontinued February 23, 1939.

OF JANUARY 1, 1939—LEVIES AS OF SEPTEMBER 1, 1939—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 agricultural lands within corporate limits	Total amount of levies asked	Number
----------	129,391.00	----------	129,391.00	----------	2,350.00	805
3,110.00	462,875.00	352,210.00	815,085.00	----------	578.65	806
716.00	521,393.00	328,059.00	849,452.00	26,492.00	9,442.00	807
----------	233,690.00	77,400.00	311,090.00	----------	754.00	808
3,207.00	67,436.00	5,575.00	73,011.00	5,033.00	773.74	809
5,335.00	170,606.00	28,300.00	198,906.00	11,089.00	1,050.00	810
----------	533,242.00	467,232.00	1,000,474.00	----------	12,800.00	811
3,351.00	137,785.00	8,669.00	146,454.00	12,388.00	663.00	812
3,257.00	383,257.00	93,899.00	477,156.00	22,453.00	4,150.00	813
1,168.00	125,778.00	14,100.00	139,878.00	30,413.00	400.00	814
3,759.00	153,509.00	206,514.00	360,023.00	2,783.00	1,109.68	815
8,846.00	312,640.00	138,001.00	450,641.00	825.00	5,580.00	816
4,245.00	151,389.00	49,819.00	201,208.00	6,140.00	1,277.58	817
2,111.00	108,247.00	7,770.00	116,017.00	----------	350.00	818
1,535.00	63,544.00	72,765.00	136,309.00	2,140.00	543.53	819
10,757.00	216,548.00	51,448.00	267,996.00	28,758.00	7,438.00	820
2,574.00	60,278.00	8,800.00	69,078.00	----------	240.00	821

CITY OFFICIALS

Number in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
1	Des Moines	Mark L. Conkling	Rex Ramsay	Frank V. Dole	1942
2	Sioux City	David F. Loepp	Carl Norrbom	C. A. Carlson	1942
3	Davenport	John H. Jebens	Frank A. Hass	Clarence F. Schmidt	1942
4	Cedar Rapids	Frank K. Hahn	L. J. Storey	Walter E. Miller	1942
5	Waterloo	Ralph B. Slippy	Knapp F. Matthews	Geo. W. Nauman	1942
6	Council Bluffs	S. W. McCall	Nels Hansen	C. W. Gould	1942
7	Dubuque	F. W. Thompson	J. J. Shea	Otto F. Puls	1944
8	Ottumwa	C. A. Hill	A. C. Orvis	Geo. S. Haller	1941
9	Burlington	Max A. Conrad	Robert Schlampp	Geo. J. Bruhl	1942
10	Clinton	Harry F. Pape	Harry W. Cowles	Harry Vetter	1942
11	Mason City	A. J. Marshall	Pearl B. Kellogg	R. A. Potter	1942
12	Ft. Dodge	W. C. Cadwell	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	F. D. Millar	1942
15	Iowa City	H. F. Willenbrock	Grover C. Watson	E. B. Raymond	1941
16	Keokuk	John L. Ward	Carl L. Mundy	W. A. Logan	1942
17	Ft. Madison	L. H. Childs	L. F. Albers	Margaret Jaeger	1941
18	Boone	Thos. J. Heaps	Loran McCambridge	R. A. Muench	1941
19	Newton	A. M. Miller	H. J. Lammers	M. G. Addicks	1941
20	Ames	Frank D. Paine	J. W. Prather	H. W. Stafford	1942
21	Oskaloosa	L. M. Crookham	B. L. Bunker	E. L. Butler	1941
22	Creston	E. L. Carroll	T. P. Welch	James B. Harsh	1941
23	Centerville	T. J. McIntire	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	C. N. McHugh	H. B. Philpot	Hans Smith	1941
27	Webster City	I. J. Sayrs	A. K. Westervelt	Geo. E. Alexander	1941
28	Fairfield	Paul S. Junkin	R. H. Spence	E. Noble Ball	1941
29	Shenandoah	Paul C. Ambler	Nellie Mygatt	H. E. Ross	1941
30	Cherokee	George R. Hicks	J. A. Cary	G. E. Wilson	1941
31	Perry	E. E. Clothier	Donald Kanealy	Mae Wilcox	1941
32	Red Oak	Dr. W. S. Reiley	A. E. J. Johnson	H. C. 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	M. M. Moulton	H. E. Glover	1942
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	F. J. Ehlers	Geo. W. Shadle	A. Q. Brengle	1941
39	Washington	R. L. Lytle	W. H. Fulton	E. F. Milek	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	1942
43	Decorah	Geo. A. Baker	Chas. Anderson	H. C. Hjerleid	1941
44	Albia	Arch P. Graham	Roy C. Smith	E. W. Banter	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	1942
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 M. Blakley	1941
50	Iowa Falls	F. M. Cottrell	Floyd Klippel	W. S. Walker	1942
51	Eagle Grove	J. H. Martin	E. J. McGrath	T. G. Thompson	1941
52	Algona	Leighton Misbach	Adah Carlson	H. L. Gilmore	1941
53	Denison	W. F. Lueck	Robert Rule	H. E. Qualheim	1942
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	F. de Wit	C. Boat	1941
64	Vinton	Geo. W. Reynolds	F. J. Lynch	H. C. Bryant	1941
65	Sheldon	L. A. Houlihan	G. A. Watters	C. L. Schneider	1942
66	Belle Plaine	W. A. Vaughn	E. E. Eyler	A. J. Bird	1941
67	Eldora	D. M. Nyquist	G. M. Shafer	J. F. Hardin, Jr.	1942
68	Harlan	Albert Hansen	L. D. Billings	L. W. Hansen	1942
69	Nevada	Chas. W. Smith	R. A. Davis	Oscar L. Hall	1941
70	Clear Lake	A. B. Phillips	R. C. Ingersoll	R. R. Rogers	1942
71	Cresco	Paul H. Nagel	E. A. Hoopman	Paul Farnsworth	1942
72	Osage	G. E. Swanson	F. J. Cromer	Birchard Brush	1941
73	Winterset	Eugene Wilson	O. E. De Mar	C. D. Butterfield	1941
74	Emmetsburg	H. E. Barringer	Ida G. Sands	Chas. J. Spies	1942
75	Osceola	R. A. Windrath	Milan Blake	Miss Effie Hart	1941
76	Sac City	J. B. Tourgee	Lynn A. Roosa	A. O. Anderson	1941
77	Bettendorf	R. W. Petersen	Dorothy Harkins	H. Schlueter	1942
78	Tama	E. E. Ehret	Chas. E. Davis	R. W. Adair	1941
79	Clarion	H. G. Bowman	R. J. Bjornson	C. J. Birdsall	1942
80	Onawa	E. C. Myrland	M. D. Mock	H. C. Morley	1942

CITY OFFICIALS—Continued

Number in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
81	Waukon	John Dotseth	Iver B. Thorsen	C. H. Megorden	1941
82	Hawarden	A. C. Wyant	Elmer H. Ericson	C. A. Slife	1942
83	New Hampton	Harold V. Maas	Alvah Griffith	Vincent Krieger	1941
84	Sigourney	C. A. Lyons	H. F. Richardson	C. C. Williamson	1942
85	Monticello	F. D. McLaughlin	Ray Echternacht	Paul Schuetz	1942
86	Audubon	S. C. Kerberg	Henry Curtis	H. M. Mortensen	1942
87	Humboldt	Wm. P. Housel	H. F. Jakway	H. L. Strong	1942
88	Bloomfield	A. T. Dahlgran	Ira C. Baldridge	Estill Holt	1942
89	Rock Rapids	G. E. Holliday	W. D. Carpenter	J. W. Forster	1942
90	Colfax	Walter Carroll	H. F. Cassidy	R. E. Cummings	1941
91	Ida Grove	C. A. Van Grielhuysen	W. B. Jeffryes	J. R. Kolp	1942
92	Marengo	Arthur Brown	Frank Cook	Ole H. Olson	1942
93	Tipton	J. E. Morton	Kathleen Boling	A. E. Rumble	1942
94	Rockwell City	E. C. Stevenson, Jr.	C. O. Dixon	G. W. Richter	1942
95	Bedford	J. S. Nevius	H. E. Nelson	H. E. Mathew	1942
96	Madrid	F. H. Graves	Z. W. Dalander	O. R. Peterson	1942
97	West Union	E. A. Traeger	J. L. Cline	C. W. Grimes	1942
98	Dyersville	H. B. Willenborg	Helen Tauke Hall	Chas. Meyers	1942
99	De Witt	Chas. Muhs	C. C. Christiansen	A. F. Deke	1942
100	Villisca	C. M. Orr	Edw. E. Jenkins	J. L. Wheeler	1942
101	Corning	Carlton H. Vernon	V. J. Mack	M. D. Heimke	1942
102	Forest City	Emil Anderson	W. C. Haugland	Evelyn Wolfs	1942
103	Lake City	L. W. Sievert	Chas. N. Easton	Louis Sundquist	1942
104	Leon	H. R. Perkins	Walter Osborn	Curtis Bigley	1942
105	Hamburg	E. C. Gowdy	E. L. Lair	Rex P. Canon	1941
106	Mystic	Glen Morlan	Dan Plesner	Lawrence R. Fulkerson	1940
107	Toledo	W. S. Huyck	E. A. Benson	M. J. Krezek	1941
108	Eldon	Wm. H. Sapp	John M. Wright	L. N. Frescoln	1942
109	Stuart	Dr. F. H. Nolte	W. H. Lee	Dr. W. K. Gebbie	1941
110	Seymour	George Voyce	Grace Buckmaster	Lela E. Owen	1942

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
1	Ackley	Otis O. Rule	Will J. Scourick	G. H. Ballard	1942
2	Ackworth	E. R. Smith	Earl Taylor	Edith Keller	1941
3	Adair	R. T. Rowland	M. M. Garnes	W. C. Lyle	1942
4	Adel	W. D. Valentine	R. E. McNichols	E. B. King	1942
5	Afton	L. Parks	R. C. Brown	F. F. Hilleary	1942
6	Agency	Fred Miller	Harry L. Creamer	O. F. Spear	1942
7	Ainsworth	J. B. Pressly	C. M. Spessard	A. E. Sands	1942
8	Akron	R. W. Brown	Alvin A. Manning	H. H. Wetzler	1942
9	Albert City	C. E. Wood	L. H. Johnson	W. E. Westholm	1941
10	Albion	C. C. Williams	F. W. Furch	W. B. Underwood	1942
11	Alburnett	W. E. Stick	H. L. Wenger	C. B. Weislogel	1942
12	Alden	A. D. Pettenger	W. P. Nelson	L. S. Cox	1942
13	Alexander	Geo. Dunn	C. M. Scott	Oscar Hensel	1942
14	Allerton	J. R. McConnell	A. B. Cobb	R. K. Best	1942
15	Allison	Geo. L. Arnold	W. C. Shepard	Fred Voights	1942
16	Alta	Henry L. Anderson	C. P. Sangston	H. F. Reeder	1942
17	Alta Vista	Carl A. White	Thos. Farrell	Inez M. Daly	1942
18	Alton	E. G. Klein	O. P. Kettler	Peter Schroeder	1942
19	Altoona	G. W. Heller	C. W. Altman	A. A. Yount	1942
20	Alvord	J. P. Goldsmith	E. W. Eisentrager	Lou Mundt	1942
21	Andover	August Boysen	Wm. Wilke	Carl Lange	1942
22	Andrew	O. H. Kelly	Q. J. March	E. V. Flint	1942
23	Anita	C. F. Darrow	Solon A. Karns	A. R. Robinson	1942
24	Ankeny	Fred L. Wright	H. M. Fredericks	L. E. Brewbaker	1940
25	Anthon	Sam Reynolds	Lyle Hill	Wm. Chicoine	1942
26	Aplington	Ernest Hook	Henry Busse	Abe Voogd	1942
27	Arcadia	Wm. Stoelk	A. H. Mohr	B. Haverkamp	1942
28	Archer	J. C. Koolbeck	Karl W. Johnson	J. E. Brigman	1941
29	Aredale	Wm. Hawe	Orlie Miller	R. S. Stoddard	1942
30	Arion	R. G. Evans	Fred J. Suhr	Belle Suhr	1942
31	Arispe	H. S. Long	L. E. Wilson	R. W. Wood	1942
32	Arlington	C. M. Hazard	J. R. Gordon	Opal A. Sackett	1942

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
33	Armstrong	M. Anderberg	Wm. V. Peterson	F. S. Manor	1942
34	Arnolds Park	J. P. Mansmith	M. H. Walmer	A. L. Groom	1942
35	Arthur	Amal Hemer	R. R. Edgar	D. W. Wilcox	1942
36	Ashton	F. S. Ballard	Chris H. Schutt	C. D. Aykens	1942
37	Ashbury—P. O. Dubuque, Ia.	John Dietz	Esther Luchsinger	C. Luchsinger	1940
38	Aspinwall	Louise Hogedorn	Frank Ehrichs	Andrew Boyens	1942
39	Atalissa	E. O. Markham	Geo. Morrison	Floyd Coss	1942
40	Athelstan	C. M. King	Jennie Rusco	Georgia Older	1942
41	Atkins	H. A. Haerther	L. W. Lensch	W. G. Haerther	1942
42	Auburn	W. C. Brinker	R. O. Moll	T. B. Howard	1942
43	Aurelia	J. W. Grapenthen	H. H. Deyloff	W. H. Bischel	1942
44	Aurora	C. B. Hauschen	Gertrude Stewart	Marie Matteson	1942
45	Avoca	H. E. Patterson	E. J. Claussen	R. G. Peters	1942
46	Ayrshire	R. J. Smith	W. H. Olson	R. T. Gates	1942
47	Badger	K. M. Knutson	Mrs. Mary Gereau	Hans Luthro	1941
48	Bagley	Frank Montgomery	Hazel N. Chapman	Roy Wagner	1942
49	Baldwin	Frank Ketchum	R. F. Werden	C. A. Harding	1942
50	Balltown—RFD Waupeton	George Rettemeyer	Leon Breitbach	Fred J. Shafer	1942
51	Bancroft	H. V. Clark	Leo M. Saunders	Doris Pearson	1942
52	Bankston—RFD Epworth	Matt Neumann	Mrs. Al Schmitt	Mrs. Al Schmitt	1942
53	Barnes City	Roy Stevens	M. A. Palmer	Jay Dalbey	1942
54	Barnum	P. C. Connors	Helen Haurehan	George Knoess	1941
55	Bassett	D. F. Phipps	Mrs. C. M. Boyd	Mrs. R. Barr	1942
56	Batavia	Dr. D. H. King	Frank Smith	L. L. Lawson	1942
57	Battle Creek	W. H. Empey	A. J. Warn	C. W. Hoyer	1942
58	Baxter	W. J. Troxel	R. M. Butler	George R. Geise	1942
59	Bayard	M. Dozler	Ray Mays	L. D. Lockwood	1942
60	Beacon	Chas. Waddell	Claude Crandall	Emory Phillips	1942
61	Beaconsfield	W. G. Braden	K. P. McCullough	L. W. Dusenbery	1942
62	Beaman	Geo. Hitchcock	C. W. Moore	E. G. Elliott	1942
63	Beaver	H. L. Smith	K. E. Bullard	Dwight Gliem	1941
64	Bellevue	G. J. Bittner	Harold W. Yeager	Irene Dunn	1942

65	Belmond	R. T. Coe	Carrie L. Courtney	B. C. Hewlett	1942
66	Bennett	W. F. Blair	J. G. Engel	H. J. Lamp	1942
67	Benton	Roy Hill	H. A. Cole	Don Campbell	1942
68	Berkley—RFD Perry	O. T. Garnant	Chas. Canon	Elma Lansing	1941
69	Bernard	Lee Walbers	W. L. McDonnell	Wm. Dwyer	1942
70	Bertram—P. O. Cedar Rapids	August Pospisil	Katie Block	Edward Pospisil	1942
71	Bevington	Seth Walker	Vera Weaver	J. H. McManus	1942
72	Birmingham	J. F. Anderson	R. D. Corry	Clyde Dille	1942
73	Blairsburg	E. S. McComb	Jas. W. McNee	R. B. White	1942
74	Blairstown	G. W. Goss	Mary T. Goss	P. G. Young	1942
75	Blakesburg	Norine Cloyd	Harry Peterson	V. E. Benson	1942
76	Blanchard	J. W. McFarland	Templeton Rice	W. R. Brookman	1942
77	Blencoe	N. C. Taylor	M. R. Vredenburgh	B. H. Danforth	1942
78	Blockton	Roy C. King	Ellis Nulph	Luella Nulph	1942
79	Blue Grass	Edw. Roth	L. H. Johnson	F. E. Kantz	1942
80	Bode	T. T. Thompson	Merle R. Wilderman	L. M. Gangestad	1942
81	Bonaparte	Geo. Martin	E. C. Smith	R. White	1941
82	Bondurant	B. E. Caseltine	Roger A. Horning	Elmer Haines	1942
83	Bouton	B. M. Brooks	Frank Lass	Fred Schnoor	1942
84	Boxholm	L. B. Lundvall	H. C. Steen	J. A. Anderson	1940
85	Boyden	Paul T. McCrum	S. G. Vanden Brink	A. B. Vanden Brink	1942
86	Braddyville	Vern Hamlin	C. E. Apple	Violet Apple	1941
87	Bradgate	Walter Larsen	M. C. Kelsey	Chas. Staecker	1942
88	Brandon	D. C. Prior	W. W. Bain	V. L. Bagley	1941
89	Brayton	A. T. Rasmussen	Einar Miller	L. P. Rasmussen	1941
90	Breda	F. Van Erdewyk	A. R. Bohnenkamp	R. H. Brinker	1942
91	Bridgewater	Geo. Timmons	W. K. Kniep	Ed Arnold	1942
92	Brighton	M. L. McCreedy	L. E. White	I. F. Kraemer	1942
93	Bristow	Carl Schrage	J. E. Olsen	F. E. Sniffen	1942
94	Britt	Henry C. Meyer	Daniel E. Williams	E. C. Bartik	1942
95	Brooklyn	C. E. Brooks	Jennie Schmitz	Floyd McAllister	1942
96	Brunsville	T. M. Harms	Herman J. Harms	K. Dickman	1941
97	Buckeye	Otto Winter	H. M. Sielaff	Wm. Kasischke	1942
98	Buck Grove	P. G. Greder	J. J. Finigan	Clarence Miller	1942
99	Buffalo	Jno. A. Prignitz	Christian Zogg	Jesse Vance	1941
100	Buffalo Center	G. L. Costigan	J. J. Guyer	E. E. Sapp	1942
101	Burt	J. T. Heaney	H. A. Thompson	G. J. F. Vogel	1942
102	Bussey	Raymond Baltzley	J. E. Sandiland	E. G. Doughman	1942
103	Calamus	Wm. J. Eden	Arnold Dosland	Earl McLatchie	1942
104	Callender	Ole Heggen	M. O. Wing	R. C. Allen	1942
105	Calmar	K. J. Meyer	I. B. Bjonerud	Dena B. Winger	1942
106	Calumet	John Mehrens	Carl J. Kruse	Evelyn Shade	1942
107	Camanche	E. H. Cady	F. A. Cady	E. G. Cady	1941
108	Cambridge	L. F. Thomas	Roy Johnson	Earl Brown	1942
109	Cantril	W. L. Roberts	Wayne Powell	B. C. Casady	1942
110	Carbon	F. A. Hunter	Raymond Strait	Willie Retland	1942
111	Carlisle	F. D. Wirtman	Wayne A. Thomas	E. W. Kail	1941
112	Carpenter	Ed Bork	E. R. Nicholson	Olaf Anderson	1942

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
113	Carson	L. C. Staats	W. C. Frasier	C. D. Prindle	1942
114	Carter Lake—P. O. Omaha, Neb.	Wilson E. Mabrey	M. W. Gundersen	L. E. Crizer	1942
115	Cascade	Leo D. Cooney	F. A. Kurt	F. P. Kremer	1942
116	Casey	R. S. Walters	Aaron Floyd	C. S. Knox	1942
117	Castalia	F. W. Dahms	E. L. Schulte	J. P. Malloy	1942
118	Castana	Vasco Boulden	C. E. Nutt	Carrie M. Riley	1942
119	Castle Hill—RFD Waterloo	John Hanson	J. B. Knowles	J. F. Thomsen	1942
120	Center Junction	Roy Snell	Peter Prahm		
121	Center Point	E. D. Neighbor	Eldon Dennison	Hattie Rogers	1942
122	Centralia—R. R. 2, Peosta, Ia.	Joseph O'Brien	J. F. McKeon	Silas A. Barrett	1941
123	Central City	Ben M. Jerome	R. D. Minehart	V. V. Brown	1942
124	Charlotte	H. J. Knox	Ivan D. Anderson	E. A. Garside	1942
125	Charter Oak	John Grabow	J. H. Sander	E. W. Timm	1942
126	Chatsworth	G. H. Schafer	B. W. Dalgliesh	W. A. Evans	1941
127	Chelsea	Joseph F. Novak	John J. Kaloupek	Roy R. Ryan	1942
128	Chester	D. C. Jorgenson	J. B. Miller	Roy F. Jones	1941
129	Chillicothe	Leonard Johnson	Alfred Peterson	Verner Johnson	1942
130	Churdan	J. J. Carey	E. D. English	Geo. Whitney	1942
131	Cincinnati	Chas. Dove	H. S. Jaquiss	John Browitt	1942
132	Clare	W. A. Kirkpatrick	E. L. Chalus	C. V. Klapka	1942
133	Clarence	C. E. Martzahn	Paul A. Lohman	E. C. Hasselbusch	1942
134	Clarksville	Harry Fields	Gomer Evans	H. N. Reints	1942
135	Clayton	F. J. Laarveld	Minnie M. Pieper	Frank Gibbs	1942
136	Clearfield	F. A. Green	Rolley R. Bailey	H. H. McKelvey	1942
137	Cleghorn	A. W. Shafer	G. A. Rud	R. C. McKinney	1942
138	Clemmons	W. J. Paltzer	B. O. Sweet	H. J. Christensen	1941
139	Clermont	Len T. Simek	Martin Nelson	H. B. Greenley	1942
140	Clio	J. E. Scott	J. Ray Shriver	J. J. Marcusson	1942
141	Clover Hills—P. O. W. Des Moines	Elwood Larson	C. Jorgenson	Lily Ridgway	1942
142	Clutier	J. P. Novak	F. A. Hadacek	C. L. Blakely	1942
143	Coburg	T. J. Bellis	Ed Beeson	Wm. Hilgerson	1941
144	Coggon	W. J. Montgomery	Leo M. Henderson	R. M. Mills	1942

145	Coin	Carl Clement	E. H. King	J. W. Denney	1942
146	Colesburg	M. E. Dittmer	J. L. Printice	Henry Sunderman	1942
147	College Springs	S. W. E. Dugan	H. G. Fleming	J. E. Gibson	1942
148	Collins	L. M. Hall	O. N. Serbein	J. R. Witmer	1942
149	Colo	R. E. White	G. A. Hall	H. E. Ransom	1942
150	Columbus City	Ira A. Oats	Verne J. Boulton	J. Graham	1942
151	Columbus Junction	S. J. Lewis	J. Don Darrow	H. Lee Huston	1942
152	Colwell	R. T. Daly	C. V. Smith	Ella Cummings	1941
153	Conesville	Chas. Wagner	J. K. McKee		
154	Conrad	John R. Gier	Clifford C. Belz	J. F. Wheeler	1942
155	Conway	G. C. Ginn	Leland Pool	F. C. Cooper	1942
156	Coon Rapids	Paul O. Alex	J. E. Howe	Paul H. Kinnick	1942
157	Coppock	W. L. Volger	Glenn Hesser	Helen Dold	1942
158	Coralville—P. O. Iowa City	Maurice Dever	Vivian Kershner	Florence Crawford	1941
159	Correctionville	V. R. Dewey	Robt. L. Holcomb	P. S. Hart	1942
160	Corwith	W. C. Woodbury	J. L. Oxley	Lewis Larsen	1942
161	Corydon	T. W. Miles	G. E. Metier	F. B. Selby	1942
162	Cotter	R. L. Richards	Violet Duncan	G. O. Duncan	1942
163	Coulter	Roy E. Juhl	Stanley Aagesen	R. H. Leslie Christiansen	1942
164	Craig	H. G. Eilers	J. H. Schmidt	D. W. Elliott	1941
165	Crawfordsville	W. P. Davidson	K. A. Coates	Geo. R. Yeager	1942
166	Cromwell	J. F. Mullin	F. M. Webb	A. O. Cannon	1942
167	Crystal Lake	James A. Nelson	Rush Gabrielson	P. J. Kirkpatrick	1942
168	Cumberland	DeVere Hoyt	F. H. Rogers	C. P. Shearer	1942
169	Cumming	John McCreary	Leopha Bell	M. F. Hanrahan	1941
170	Curlew	Archie Seagren	Chas. Brumbaugh	Floyd Seagren	1941
171	Cushing	N. T. Bondhus	Henry Grefe	E. H. Ohme	1942
172	Cylinder	Theo C. Johnson	G. A. Freeman	G. A. Freeman	1942
173	Dakota City	J. D. Cragg	Einar Sande	Matts Wallukait	1942
174	Dallas	George Giles	Wm. Llewellyn	W. S. Wilson	1942
175	Dallas Center	O. A. Thompson	Lawrence A. Fox	Wm. C. Mueller	1942
176	Dana	C. H. Juhl	Geo. H. Goodell	L. H. Kinsey	1942
177	Danbury	D. F. Leget	Lucy Colbert	Flora Betts	1942
178	Danville	B. B. Bradford	A. D. Albright	Dale Kelley	1942
179	Davis City	J. M. Lafolette	Wallace Teale	Floyd Poush	1942
180	Dawson	W. E. Luddington	W. J. Brown	Wayne McCrory	1942
181	Dayton	H. E. Nelson	Geo. W. Tarrant	J. J. Meehan	1942
182	Decatur City	C. A. Stanley	Ray Scott	Kennith Surber	1942
183	Dedham	Ben Roderick	W. C. Zeman	Wm. B. Loeltz	1942
184	Deep River	Park Grier	W. J. Forby	O. E. Hopwood	1942
185	Defiance	Ben F. Qualthamer	A. J. Kloewer	Wm. Eischeid	1942
186	Delaware	Wm. Woellert	Martin Sundermeyer	E. H. Mussehl	1942
187	Delhi	J. H. Engel	Roy H. Smith	H. L. Irmscher	1941
188	Delmar	Chas. Rasmussen	C. P. Goodjohn	F. P. Goodjohn	1942
189	Deloit	B. E. McKim	C. R. Imes	M. O. Myers	1942
190	Delphos	A. F. Steinman	C. O. Delbert	H. K. Seaton	1942
191	Delta	J. Bowen	Harold Reed	F. X. Kendall	1942
192	Denver	Geo. Johnke	LaVern Kurtt	Herman Kehe	1942

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
193	Derby	W. H. Larick	Alta Gill	J. S. Ross	1942
194	De Soto	W. N. Beeson	E. A. Barger	Sada Wilson	1940
195	Dexter	L. S. Drew	Scott Shiflett	E. B. Pohle	1942
196	Diagonal	C. Bunker	H. O. Sanderson	Earl L. Goodale	1942
197	Dickens	W. W. Beck	Chas. Good	O. W. Derry	1942
198	Dike	H. J. Knudsen	E. P. Tobias	A. P. Lorenzen	1941
199	Dixon	Dr. W. C. Vollstedt	John Thede	P. J. Thede	1942
200	Dolliver	Albert Hardecopf	Gerald Stow	Niel Finn	1942
201	Donahue	Grover W. Rohlls	Vernon B. Steward	Mrs. L. A. Keppy	1942
202	Donnan	A. J. Begalske	Ruth M. Holmes	Imogene Holmes	1941
203	Donnellson	E. J. Lowenberg	Guy Harris	T. H. Seyb	1942
204	Doon	M. J. Scholten	R. W. McDowell	H. J. Dreier	1942
205	Dougherty	M. E. Hogan	W. J. Lalor	Mrs. W. C. Boyle	1941
206	Dow City	Joseph R. Smith	Eugene Crandall	O. O. Collins	1942
207	Dows	F. H. Peterson	O. C. Johnson	A. J. Peterson	1942
208	Drakesville	John Fouts	Lafe Wilcox	Curtis Ross	1942
209	Dumont	F. W. Noelting	H. C. Allen	S. G. Barlow	1942
210	Duncombe	E. E. Anderson	J. W. Brown	James Roach	1942
211	Dundee	John Smith	F. C. Kleinsorge	C. R. Smith	1940
212	Dunkerton	Clair M. Bailey	E. W. Magee	Maurice M. Powers	1942
213	Dunlap	J. W. Denniston	C. H. Van Slyke	Glen Millard	1942
214	Durant	B. J. Lewis	L. J. Schneeklath	Blair Hull	1942
215	Durango	Wm. Ouderkirk	Katherine Riedel	Katherine Riedel	1942
216	Dysart	B. E. Barkdoll	Ervin Moeller	J. C. Marsau	1941
217	Earlham	J. H. Junkin	E. L. Scar	W. G. Jackson	1942
218	Earling	O. F. Bieker	H. H. Langenfeld	A. J. Heese	1942
219	Earlville	Jas. Brambley	E. J. Primus	Carl W. Laxson	1942
220	Early	E. I. Mason	L. R. Hirons	Paul Dick	1942
221	Eddyville	W. Q. Powell	C. W. Odem	G. E. Stephenson	1942
222	Edgewood	C. H. Peters	. L. Shaffer	J. W. Gates	1942
223	Elberon	A. J. Haase	Fred M. Kesl	E. P. Skrable	1942
224	Eldridge	Albert W. Hamann	E. G. Weismann	Robert J. Tank	1940

225	Elgin	George H. Falb	C. J. Harrington	Max Thoma	1942
226	Elkader	W. W. Davidson	E. F. Seifert	A. J. Johnson	1942
227	Elkhart	P. W. McClung	John V. Keller	Margaret Frederick	1941
228	Elk Horn	R. B. Petersen	O. N. Olsen	Marion Boose	1942
229	Elkport	Geo. L. Gifford	Amanda Amsden	R. C. Hafner	1942
230	Elliott	D. B. Carlisle	Paul Bruner	D. R. Kipp	1942
231	Ellston	E. B. Wietzke	Vaughn Steward	Jessie O'Grady	1942
232	Ellsworth	Otto Lande	Geo. A. Hanson	G. C. Rosem	1942
233	Elma	F. C. Fencl	W. H. Dickmann	C. J. Garmen	1942
234	Ely	Joe. Lorenc	Edwin J. Vavra	Jos. Novotny	1942
235	Emerson	Ralph Good	Leona M. Dixon	Geo. Thorson	1942
236	Epworth	R. J. Scott	Arthur Edwards	H. H. Reeder	1942
237	Essex	Anton Peterson	Harry G. Collins	Russel Englund	1942
238	Everly	D. C. Boles	Johannes Schmidt	Emil Brugman	1942
239	Exira	W. H. May	Leon Milliman	Edwin Christensen	1942
240	Exline	O. Anderson	D. H. Custer	B. Withrou	1941
241	Fairbank	E. A. Moore	W. H. Miller	A. H. Nieman	1942
242	Fairfax	Wm. Behle	J. L. Krall	E. F. Listabarger	1942
243	Farley	Neel B. Arquitt	Jos. A. Ahlers	J. L. Mahony	1942
244	Farmersburg	Otto Fuelling	C. H. Oelke	K. W. Fuelling	1942
245	Farmington	C. W. Bruggeman	C. G. Vernon	Mrs. Minnie Westcott	1942
246	Farnhamville	H. H. Grove	C. R. Reynolds	Chas. Beacham	1942
247	Farragut	R. F. Bickett	L. C. Clark	William Rogers	1942
248	Fayette	Geo. S. Hartman	A. B. Carter	Mary Perry	1942
249	Fenton	J. T. Waite	Mrs. F. J. Weisbrod	J. A. G. Smith	1942
250	Ferguson	O. J. Atkins	H. D. Elsberry	Leo Carter	1942
251	Fertile	H. E. Ouverson	H. E. Halvorson	Mrs. E. Kuns	1941
252	Floris	Moses G. Smith	Frank Binz	Mrs. M. G. Smith	1941
253	Floyd	H. J. Thompson	A. F. Brockman	Will Pyle	1942
254	Fonda	Chas. Christian	L. D. Long	W. K. Wiewel	1942
255	Fontanelle	H. F. Miller	R. H. Gregory	H. J. Stuhmiller	1942
256	Fort Atkinson	A. Moser	Frank Pouska	Vic Tupy	1942
257	Fostoria	F. P. Riley	H. A. O'Farrell	Glen R. Bensene	1942
258	Franklin—P.O. Donnellson	Guy Stevens	Fred Eschman	Eva Eschman	1941
259	Fraser	Earl Witcraft	W. F. Shaeffer	Oren Grove	1942
260	Fredericksburg	H. S. Kerssen	L. M. Aubrey	C. E. Leach	1942
261	Frederika	W. H. Segebarth	Orval H. Radach	Adele W. Rewoldt	1942
262	Fredonia—P. O. Columbus Jct.	J. W. Lee	H. P. Edmundson	Leona Bennett	1942
263	Fremont	C. E. Cosby	F. L. Warder	J. C. Newell	1942
264	Galt	H. T. Beer	W. F. Brigger	Carrie G. Ballon	1942
265	Galva	O. D. Whitmer	I. E. Baumgardner	Geo. E. Missildine	1942
266	Garber	Thor Fisko	Henry C. Schneff	Hattie Schneff	1941
267	Garden Grove	A. W. Hitchcock	Wm. L. Jones	H. F. Strohl	1942
268	Garnavillo	A. H. Stickford	W. N. Masuen	H. J. Wirkler	1942
269	Garner	I. C. Hastings	H. V. Reed	Chas. Wellik	1942
270	Garrison	H. Henkle	H. C. Woodley	E. Baldwin	1941
271	Garwin	John L. Drexel	Earl Morrison	W. N. Townsend	1942
272	Geneva	F. E. Davenport	C. M. Lambert	Ray Waddington	1941

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
273	George	Evert Klinkenborg	E. G. Dieter	C. C. Crawford	1942
274	Gilbert	Fred Reinsch	B. D. Kent	J. H. Reynolds	1942
275	Gilbertville	P. J. Schons	Frank Bornong	N. F. Hammer	1941
276	Gilman	Guy Carmer	Florence Gregg	G. M. Stanley	1942
277	Gilmore City	A. C. Warner	Ray Wolcott	T. G. Peters	1940
278	Gladbrook	Walter B. King	Harry Lundt	C. F. Harris	1942
279	Glidden	G. H. Mundt	Eugene Mereness	E. M. Waldron	1942
280	Goldfield	H. L. Stevenson	Robert Whyte	J. E. Richardson	1942
281	Goodell	J. E. Thorson	Harold Savogue	W. P. Butts	1942
282	Gooselake	Gilbert Hansen	Harold Harksen	H. C. Jepsen	1942
283	Gowrie	H. L. Johnson	J. E. T. Johnson	A. E. Lindquist	1943
284	Graettinger	Fred Spies	C. E. Norris	D. N. Noble	1942
285	Graf	Jos. C. Graf	Marie B. Hickie	Peter F. Even	1941
286	Grafton	Alfred Bruesewitz	Otto H. Buechele	W. A. Wagner	1941
287	Grand Junction	W. E. Lindell	E. F. Ferguson	Alvis Young	1942
288	Grand Mound	J. A. Gilles	Will Schunter	F. C. Rock	1942
289	Grand River	Geo. Burchett	Keith E. Hall	Walter Overholtzer	1940
290	Grandview	C. A. Wiele	J. B. Wier	Ralph Young	1941
291	Granger	E. E. Fitzsimmons	W. C. Stoner	O. C. Grigsby	1942
292	Grant	O. L. Zappe	Ed Bourck	Rosse Parke	1941
293	Granville	E. W. Luken	A. P. Muehl	August Luken	1942
294	Gravity	E. J. Heller	D. J. Foster	Kenneth Myers	1942
295	Gray	Edwin Rudnick	B. A. Swart	E. C. Rice	1942
296	Greeley	Robert Johnston, Jr.	Claire M. Taylor	F. M. Hilsenbeck	1942
297	Greene	Ray R. Swab	W. H. Green	Verl K. Barth	1942
298	Greenfield	T. A. Kopfer	E. E. Stowell	M. R. McCollum	1942
299	Green Island	Jno. Wyckoff	Robert Schweikert		
300	Greenville	W. S. Lawson	C. E. Knee	S. L. Greene	1942
301	Grimes	J. E. O'Donnell	Frank M. Briggs	Joe L. Slaughter	1941
302	Griswold	Z. L. Wright	H. W. Rousseau	Fred De Witt	1942
303	Grundy Center	C. S. Macy	Helene C. Heiberger	Geo. B. Robinson	1942
304	Gruver	M. P. Graves	J. C. Ingebritson	T. C. Burton	1942

305	Guernsey	L. T. Cordes	R. V. Close	J. W. Morton	1941
306	Guthrie Center	C. H. Nelson	F. L. Charter	Anna McLaughlin	1942
307	Guttenberg	John Adam	H. E. Schute	H. B. Tangeman	1941
308	Halbur	John Schenkelberg	Hilbert Koenig	Lawrence Eischeid	1942
309	Hamilton	J. B. Bolton	Earnest Courtney	Glen Mefford	1941
310	Hancock	E. A. Coe	H. P. Grinyer	W. G. Everhart	1942
311	Hanlontown	H. W. Doebel	Izetta Knudson	E. E. Ronglin	1942
312	Hansell	Wm. Held	S. F. Allen	Alene Straw	1941
313	Harcourt	Carl Malmborg	Ray Elg	J. W. Ryeberg	1942
314	Hardy	Andrew Axdahl	Roy Mack	W. D. Smith	1942
315	Harper	Alfred Peiffer	I. H. Peiffer	A. C. Striegel	1941
316	Harpers Ferry	Thos. Cavanaugh	Alice Rafter	Mrs. P. J. Houlihan	1942
317	Harris	L. F. Snyder	W. C. Grady	L. J. Heppler	1941
318	Hartford	C. J. Slack	Bert Pierce	Elsie Owens	1941
319	Hartley	P. A. Leese	Lyle L. Shinkle	E. U. Thomas	1942
320	Hartwick	August Bailey	Elmer Fulhage	T. K. Barber	1942
321	Harvey	L. R. White	Donald White	J. B. Douglas	1942
322	Hastings	V. S. Cromwell	Ralph Hites	N. W. Colling	1942
323	Havelock	G. A. Speer	V. E. Keerbs	Ned Goodchild	1942
324	Hawkeye	Frank C. Bowdish	C. A. Munson	Don F. Warnke	1942
325	Hayesville	William Hanson	Waldo Henson	Juanita H. Mertz	1941
326	Hazelton	Arthur Silka	F. A. Parker	Paul A. Harrison	1941
327	Hedrick	R. E. Jones	W. R. Hedges	F. L. Bowles	1942
328	Henderson	H. McSweeney	G. T. Harover	Art Phelps	1942
329	Hepburn	John W. Crain	Darwin Kendrick	Darwin Kendrick	1942
330	Hills	Burt Falls	A. F. Droll	A. R. Wrede	1942
331	Hillsboro	W. S. Ferree	C. C. Smart	C. C. Watts	1941
332	Hinton	Niels Hansen	Neva Taylor	O. D. Harrison	1942
333	Holland	Harry Buus	Henry Dirks, Jr.	Freda Boldt	1942
334	Holstein	L. C. Goettsch	F. C. Hamil	H. P. Knuth	1942
335	Holy Cross—P.O. N. Buena Vista	John Pfeiler	Michael Clemen	C. N. Lucas	1942
336	*Hopeville—P. O. Murray				
337	Hopkinton	A. C. Martin	J. J. Dunlap	Elnora Griffith	1942
338	Hornick	A. R. Nordstrom	Dwain Loyd	Frank Becker	1942
339	Hospers	Lewis Jungers	M. Vander Kamp	C. F. Sheel	1942
340	Hubbard	M. P. Hendrickson	H. E. Hilker	T. W. Jones	1942
341	Hudson	W. G. Strayer	Arthur R. Knudsen	C. L. Peterson	1942
342	Hull	K. C. Sheldon	G. S. DeMots	D. H. Wissink	1940
343	Humeston	J. W. Sanderson	Max Kyner	Helen Richard	1942
344	Hurstville	G. Hurst	Ann Hurst	Alfred Hurst	1941
345	Huxley	Weir Sydness	C. L. Hill	H. J. Birkestrand	1941
346	Imogene	H. Leonard	T. E. Leonard	Lloyd Shilling	1942
347	Inwood	W. H. Klein	Cliff Pruitt	W. J. Simonsma	1942
348	Ionia	P. D. Gerholt	Ward B. Hammond	D. H. Dudley	1942
349	Ireton	B. E. Holtdorf	Wm. Taylor	G. T. Juffer	1942
350	Irwin	Nels Brue	Ralph Groat	H. W. Steenhusen	1942
351	Jackson Junction	John W. Achen	James Zak	L. A. Rausch	1942
352	Jamaica	R. E. Woltz	W. D. Jones	T. M. Aylsworth	1941

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
353	Janesville	E. R. Du Bois	C. H. Howe	Marjorie Boomer	1942
354	Jesup	G. N. Thompson	C. E. Burrell	E. H. Parker	1942
355	Jewell Jct.—P. O. Jewell	Irving H. Knudson	E. W. Knudson	M. H. Porter	1942
356	Joice	J. H. Bang	Carl A. Granskou	Kermit Paulson	1942
357	Jolley	J. E. Nutter	D. K. Harris	R. W. Lillard	1942
358	Kalona	Elmer Marner	H. V. Beck	V. D. Hochstetler	1942
359	Kamrar	W. H. Garber	O. L. Gilbert	Mrs. Henry Welp	1942
360	Kanawha	L. E. Faber	Ralph A. Yepsen	E. B. Sheldahl	1941
361	Kellerton	L. R. Sherman	G. E. Turner	W. T. Hale	1942
362	Kelley	C. S. Crabtree	Mrs. L. W. Johnston	G. H. Starr	1942
363	Kellogg	Ruskin Loupee	Pauline E. Haunsperger	H. F. Stiffler	1942
364	Kensett	John E. Knutson	Otto Brunsvold	A. M. Barth	1942
365	Kent	Lyle Proud	Earl R. Toland	W. W. Davis	1942
366	Keosauqua	W. B. Newbold	Virgil J. Blaskey	L. H. Vardamon	1942
367	Keota	J. E. Powell	W. C. Richardson	B. B. Brown	1942
368	Keswick	Ellis Morrison	C. M. Hummer	John Elick	1942
369	Keystone	W. J. Meinert	Hugo Thiessen	J. F. Feuerbach	1942
370	Kimballton	Henry Hansen	Norman Nordby	Ejner Hansen	1940
371	Kingsley	H. W. Wormley	R. I. Ellis	J. E. McMahon	1942
372	Kinross	Carl Myers	R. A. Fischer	Genevieve Fischer	1942
373	Kirkman	Ben Dickinson	Jas. Gregerson	Virgil Ferry	1942
374	Kirkville	Joe Redfern	Bertha McGlesson	Lora D. Zentz	1942
375	Kiron	C. B. Larson	C. E. Dahl	H. L. Ward	1941
376	Klemme	Paul Grange	A. J. Kudje	G. G. Waterman	1941
377	Knierim	C. G. Ballstadt	H. Walker	A. Arenson	1942
378	Lacona		L. M. Van De Keift	Chas. D. Thomason	1942
379	Ladora	Mel Augustine	F. N. Dougherty	C. R. Fuller	1942
380	Lakota	Dr. H. H. Murray	I. E. Wortman	H. D. Mussman	1942
381	Lake Mills	Karl O. Hylbak	Orin K. Groe	A. J. Johnson	1942
382	Lake Park	C. E. Arnold	W. J. Reddick	E. A. Myers	1942
383	Lake View	W. M. Dean	Catherine Monroe	C. W. Zellman	1942
384	Lamoni	J. C. Danielson	Martin A. Hynden	Verne L. Deskin	1942

385	Lamont	Dr. R. C. Stewart	E. E. Wessels	H. J. Toole	1942
386	Lamotte	J. M. Hoffmann	C. J. Hingtgen	J. C. Nemmers	1942
387	Lanesboro	Joe Hested	J. E. Wilson	Mrs. J. E. Wilson	1942
388	Lansing	Frank A. Riser	J. H. Thompson	C. M. Kerndt	1941
389	La Porte City	Roy F. Hawkins	M. L. Haven	H. W. Johannsen	1942
390	Larchwood	A. D. Moreland	M. C. Solon	Angie Parkinson	1942
391	Larrabee	Geo. Cochrane	Jim S. Montgomery	Irl E. Gilbert	1942
392	Latimer	J. F. Martin	A. H. Klusmeier	P. H. Borcherding	1941
393	Laurel	C. F. Toedt	Guy H. Day	Louretta Leedom	1942
394	Laurens	F. C. Gilchrist, Jr.	Milo I. Johnson	W. A. McNee	1944
395	Lawler	F. H. Tank	D. V. Murphy	Karl Knight	1942
396	Lawton	W. T. Campbell	H. W. Hays	Gussie Groneweg	1942
397	Le Claire	F. G. Meyer	Edw. H. Suiter	C. C. Brown	1942
398	Ledyard	Ed Knoner	Roy Higley	E. A. Carpenter	1942
399	Le Grand	C. R. Dougherty	W. M. Gaunt	Lyle Cooper	1942
400	Lehigh	Edgar Johnson	Frank Valashek, Jr.	Peter Garatoni	1942
401	Leighton	J. A. Van Zuick	H. W. Vander Linden	H. A. DeBruin	1941
402	Leland	Arnold T. Ambroson	Martha Ambroson	Mrs. Maria Holland	1942
403	Lenox	Roy Nelson	D. L. Bare	W. C. Lewis	1942
404	Le Roy	P. J. Hughes	J. L. Calhoun	D. C. Thurlow	1942
405	Lester	Aug. Maurer	J. E. Cunningham	J. D. Chamberlain	1942
406	Letts	L. E. Parsons	L. M. Hildbrand	K. E. Dollman	1942
407	Lewis	W. W. Trent	Mollie Marshall	C. W. Hancock	1942
408	Libertyville	E. W. Carter	George H. Miller	C. W. Leppo	1942
409	Lidderdale	Fred J. Breidert	Arthur Lusmann	Wm. J. Leuer	1942
410	Lime Springs	A. J. Cray	L. W. Johnson	L. A. Johnson	1940
411	Lincoln	Leland Gelhmann	Theo. P. Rehder	J. D. Wollesen	1942
412	Linden	Grant Dunbar	Carl Burnham	Mary Ketelsen	1942
413	Lineville	G. W. Molleston	A. E. Laughlin	J. L. Wilson	1942
414	Linn Grove	C. F. Kischer	Geo. W. Evans	A. F. Johnson	1942
415	Lisbon	C. H. Briggs	J. M. Carbee	J. H. Miller	1942
416	Liscomb	Don Carpenter	Alta A. Clark	Ed Morey	1942
417	Littleport	C. C. Behrens	H. H. Liddy	V. W. Meese	1943
418	Little Rock	H. W. Nachtigal	P. B. Hinders	R. E. Thompson	1942
419	Little Sioux	E. L. Riley	A. E. Bassett	Dale Alton	1942
420	Livermore	Ole C. Nelson	Albert Weber	Florence Sweeney	1942
421	Lockridge	Emery Crane	Harold H. Bogner	Anna Arnold	1941
422	Logan	C. L. Strong	C. A. Stern	G. P. Berry	1942
423	Lohrville	E. Earwood	Frank L. Smith	G. W. Evans	1942
424	Lone Rock	Wm. G. Flaig	E. M. Jensen	N. L. Cotton	1942
425	Lone Tree	H. W. Sievers	H. A. McMillan	H. C. Buell	1942
426	Long Grove	Andrew Zogg	J. N. Clapp	Thomas Duffy	1942
427	Lorimor	P. A. Duncan	E. E. Kirkhart	Maud McMains	1942
428	Lost Nation	J. E. Gilroy	R. W. Rutenbeck	H. F. Burrichter	1942
429	Lovilia	E. E. Agans	M. L. Kennedy	D. V. Crumley	1941
430	Lowden	Chas. Strockbein	Ezra Kruckenberg	Arnold Koch	1942
431	Low Moor	D. P. Christiansen	Chas. E. Smith	B. H. Dann	1940
432	Luana	I. G. Engelhardt	W. H. Behrens	C. A. Rineland	1942

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
433	Lucas	W. W. Allen	Thomas Hopkins	Gerald C. Baker	1942
434	Luther	A. R. Brundage	Jno. Barrett	Ida Beiter	1941
435	Lu Verne	Phil C. Lichty	Irwin W. Hof	Harry Lichty	1942
436	Luxemburg—P. O. New Vienna	F. X. Heinrichs	Ray B. Warborg	Henry Lake	1942
437	Luzerne	Walter Sauerteig	Ferd E. Eggerding	Martin Studt	1942
438	Lynnville	Roy Youngkin	Will Allee	Harry Savage	1942
439	Lytton	L. G. Miller	A. L. Cleveland	Theo. J. Tokheim	1942
440	Macedonia	Jess Perkins	M. A. Stempel	Carl Jones	1942
441	Macksburg	Glen Crow	A. C. Schutz	Marie Chaplin	1940
442	Magnolia	L. E. Johnson	Chas. Gilkerson	Rolland Geith	1942
443	Malcom	Sam Barr	E. R. Taylor	L. L. Fry	1942
444	Mallard	J. F. Sundermeyer	A. H. Steil	A. C. Sands	1942
445	Maloy	Jno. Mullin	Ed. Sheil	F. B. Carr	1942
446	Malvern	Albert Nelson	Woodford R. Byington	Fannie Clark	1942
447	Manilla	Frank A. Brown	R. W. Barber	Alice M. Knott	1942
448	Manly	H. H. Schulte	F. B. Logeman	Perry Webb	1941
449	Manning	John J. Struve	O. V. Schelldorf	Harry H. Rix	1942
450	Manson	F. C. Bleam	Vivian Peterson	G. L. Scoles	1942
451	Mapleton	W. J. Haubrich	G. T. Weaver	Anna Sims	1942
452	Marathon	O. F. Smith	H. C. Jones	L. J. Olney	1942
453	Marble Rock	J. S. Jesmore	Bruce S. Goss	A. J. Ackley	1942
454	Marcus	W. W. Bass	L. P. Fitzgerald	W. L. Gund	1942
455	Marne	D. Polkingharn	H. O. Boots	Jas. Sorenson	1942
456	Marquette	R. E. Edgar	E. M. Donahue	E. J. Johnson	1942
457	Martelle	C. J. Darsee	Mrs. Lenore Hoffman	Guy Martin	1942
458	Martinsburg	Geo. Lezadder	Ray Harris	L. A. Loos	1942
459	Martensdale	G. E. Crow	C. R. Shafar	H. H. Himstreet	1940
460	Marysville—Rt. 1, Hamilton	D. Sedrel	Geo. W. Kincaid	J. O. Metz	1941
461	Masonville	Lowell Erwin	A. C. Hogan	H. Stamsin	1942
462	Massena	John Anstey	E. H. Van Meter	Wray Wilson	1942
463	Matlock	H. A. Beldt	Clarence Patterson	Josephine Patterson	1942
464	Maurice	John Linnan	C. L. Heusinkveld	Roscoe Vore	1942

465	Maxwell	Harley Minear	Donald Hoyt	Dan Peters	1941
466	Maynard	John Delsing	L. M. Greg	L. H. Buenneke	1942
467	Maysville	Charles Fischer	Walter Meyer	Grover Meyer	1941
468	McCallsburg	Otis M. Olson	F. E. Nall	Thelma L. Hall	1941
469	McCausland	N. C. Stutzel	P. Hendrickx	Mrs. N. C. Stutzel	1941
470	McClelland	J. S. Taylor	A. E. Bell	L. W. Barnes	1941
471	McGregor	J. F. Walter	W. R. Stone	John C. Hellman	1941
472	McIntire	Ruth Grace	Florence Ott	R. D. Williams	1942
473	Mechanicsville	H. D. Nicoll	A. Butler	H. E. Gibeaut	1942
474	Mediapolis	O. E. Davis	J. E. Berry	T. R. Richardson	1942
475	Melbourne	Frank Becker	A. L. Mosebach	H. M. Hessenius	1942
476	Melcher	Dale Merriman	W. L. Brasher	Charlton Robinson	1942
477	Melrose	F. W. Shehan	W. J. Ciska	Helen Murray	1942
478	Melvin	M. W. Collins	H. G. Strubbe	Arthur Jobes	1942
479	Menlo	W. R. Glover	Howard Sien	H. L. Sutton	1942
480	Meriden	K. W. Nagel	C. J. Scott	C. B. Stetler	1942
481	Merrill	E. L. Wilson	J. E. Heisler	Lois Hedges	1942
482	Meservey	G. E. Jurgenson	Theodor Wendel	K. Clarence Ruigh	1942
483	Middletown	Clifford Thomann	Floyd Sater	Mrs. Esther Thie	1942
484	Miles	S. W. Watts	Chas. Allen	I. C. Isgrig	1942
485	Milford	E. E. Heldridge	R. A. LaFoy	A. A. Leyson	1942
486	Millersburg	Daisy Barker	E. O. Montross	Wm. Seaton	1941
487	Millerton	Chas. Texford	O. M. Brown	Ray Markley	1941
488	Milo	J. E. Clayton	L. V. Van Syoc	Nina Ferguson	1942
489	Milton	O. A. Younker	H. C. Huddleston	Mary Summers	1942
490	Minburn	O. A. Beyer	A. H. Nelson	W. L. Crumley	1942
491	Minden	Frank Hopp	P. H. Kasiske	Henry Siebels	1942
492	Mingo	E. R. Foster	Mildred Stittsworth	Albert E. Toms	1941
493	Mitchell	J. W. Mason	G. H. Parkhurst	J. A. Klinger	1941
494	Mitchellville	Fred A. Hockett	Geo. G. McCleary	R. P. Blake	1942
495	Modale	Henry Hansen	Arlan Erway	R S. Sassamin	1942
496	Mondamin	Sam Hulsebus	F. E. Burks	C. M. Anderson	1940
497	Moneta	Hugh Roberts	Adelia Puck	Mildred Roberts	1942
498	Monmouth	D. B. Staggs	Anna Best	E. R. Bristol	1942
499	Monona	Jno. Moses	Edna Meyer	W. F. Humphrey	1940
500	Monroe	H. E. Roberts	L. D. Anderson	W. M. Livingston	1942
501	Montezuma	Elmer Hicks	C. T. Dickson	H. E. Cox	1942
502	Montour	Homer Booth	Bert Gould	Avis Franks	1942
503	Montrose	E. I. Aldrich	S. L. Curtis	J. K. Vanosdoll	1942
504	Moorhead	W. F. Wright	W. C. Solberg	E. D. Pratt	1942
505	Moorland	Leo Taylor	H. A. Van Eps	E. Hayek	1941
506	Moravia	D. K. Orelup	O. T. Fogelsong	C. C. Coulson	1942
507	Morley	Mrs. Ada Smith	F. L. Shankland	Ruth Smith	1941
508	Morning Sun	Roy W. Tandy, Sr.	E. J. Walsh	C. A. Brown	1942
509	Morrison	Bud Hummel	Wm. Schmorane	Audrey Stock	1942
510	Moulton	L. B. Swartz	E. Southern	S. R. Mace	1942
511	Mt. Auburn	Sam Hains	Elsie Hill	Al Wiese	1942
512	Mt. Ayr	H. E. Bagley	Wm. F. Harroun	Lillie J. Rusk	1942

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
513	Mt. Sterling	F. J. Madden	Paul Jack	A. A. Drummond	1942
514	Mt. Union	Melvin Hall	Laurel Krieger	H. G. King	1941
515	Mt. Vernon	Roy A. Nelson	T. I. Mitchell	D. Van Meter	1942
516	Moville	W. E. Hall	B. R. Stiles	L. L. Barnes	1942
517	Murray	Rolla Rankin	H. J. Eden	Flo Martindale	1942
518	Nashua	R. R. Waite	D. B. Grawe	J. F. Nafus	1942
519	Nemaha	J. L. Ellis	P. T. Perioc	F. H. Heise	1941
520	Neola	J. M. Farrell	Ed. P. Burns	Genevieve Green	1942
521	New Albin	J. E. Collins	M. J. Quillin	Albert Fruechte	1942
522	Newell	Orville B. Rogers	C. A. Collins	A. J. Hill	1942
523	Newhall	M. F. Werning	E. E. Stedman	Geo. A. Dalbel	1940
524	New Hartford	C. R. Dodd	W. J. Harmon	E. F. Perrin	1942
525	New Liberty	Wm. Sievers	Clara Bujewski	Gerhard Bruns	1942
526	New London	E. R. Drewer	Ora Williams	E. N. Smith	1942
527	New Market	Paul L. Golding	W. E. Beer	Harryette Pullan	1942
528	New Providence	C. B. Reece	George Kramme	Jessie P. Tansey	1941
529	New Sharon	Harmon Trager	Kenneth Watts	F. S. Timbrel	1942
530	New Vienna	Harry Vorwald	Clarence Fangmann	A. B. Mescher	1942
531	New Virginia	W. H. Crooks	Roy R. Allen	F. C. Stiffler	1941
532	Nichols	W. E. Loeb	R. A. Daedlow	H. Kirchner	1940
533	Nodaway	Leon H. Lane	W. D. Jarmon	H. D. Vaughn	1941
534	Nora Springs	Karl Volkmann	F. W. Schmidt	H. F. Schnedler	1942
535	Northboro	M. M. Foley	L. Gell	Mrs. Ed. Standiford	1942
536	North Buena Vista	J. L. Schmidt	Catherine Brimeyer	Benj. Breitbach	1942
537	North English	Elmer Miller	R. S. Ferris	Rex H. Brown	1942
538	North Liberty	R. M. Work	Wm. Chidester	C. E. Maxey	1942
539	North Washington	Victor Baltes	Peter Flick	Peter Flick	1941
540	Northwood	E. N. Klove	L. A. Baken	C. L. Bolender	1942
541	Norwalk	George T. Hagen	Bert Welty	Geo. Desenberg	1941
542	Norway	John Markham	Charles Schinker	Prentiss G. Folvag	1942
543	Numa	Ted E. Hibbs	Byron Clemens	P. A. Agazzi	1941
544	Oakland	P. G. Green	C. M. Evans	M. H. Evans	1942

545	Oakville	R. D. Sheridan	Geo. W. Graham	J. F. Schultz	1941
546	Ocheyedan	J. H. Kout	C. E. Manby	Geo. B. Ross	1942
547	Odebolt	L. P. Beck	Aug. J. N. Schmitz	Ira C. Martin	1942
548	Ogden	C. T. Williams	D. O. Clark	H. A. Boehm	1942
549	Okoboji	M. C. Bascom	Maud S. Elston	Beth A. Smith	1940
550	Olds	H. H. Smith	John H. Huston	J. E. Stuckey	1941
551	Old Town—P. O. Milford	H. M. Wilson	Pearl Titerington	Alvin Wuebker	1940
552	Olin	H. E. Carter	Ed. Lawson	Guy Swartzel	1940
553	Ollie	E. F. Stoner	Wilson D. Terrell	O. S. Terrell	1942
554	Oneida	J. B. Howe	John Knox	Mrs. S. T. Knox	1942
555	Onslow	S. G. Hutton	M. C. Ingwersen	Geo. H. Paulsen	1942
556	Orange City	Cor. Van de Steeg	Albert J. Heemstra	John Roghair, Jr.	1942
557	Orchard	Ronald Harlis	J. Wright	Don Clark	1942
558	Orient	F. G. Mason	E. J. Carlyle	Lizzie Wolfe	1942
559	Orleans—P. O. Spirit Lake	P. A. Gifford	E. E. Holtz	Mrs. J. F. Turner	1942
560	Ossian	H. P. Nicholson	Bernice Dessel	A. S. Andresen	1942
561	Osterdock	F. C. Larson	Roy U. Bush	H. J. Willman	1940
562	Oto	I. W. Evans	F. H. GoBell	Wayne Miller	1942
563	Ottosen	Chris Ottosen	Merle E. Holt	Chester Alme	1942
564	Owasa	R. B. Bacon	R. G. Heard	Merle Costello	1941
565	Oxford	J. W. Nesmith	J. W. Floerchinger	F. L. Schweitzer	1942
566	Oxford Junction	F. H. Shimanek	V. E. Nordstrom	John Buresh, Jr.	1942
567	Oyens	Peter Fisch	Jos. J. Kemp	M. Weber	1941
568	Pacific Junction	E. L. Mendenhall	M. K. Moore	K. Flynn	1942
569	Packwood	Austin Sasseen	Clair Klingaman	J. E. Wallace	1942
570	Palmer	F. O. Christoffers	Ernest Swartzendruber	D. G. Hartman	1942
571	Palo	Geo. H. Squires	Wm. Swallon	B. E. Sheets	1942
572	Panama	Frank S. Oppold	P. J. Willmes	John Mickels	1942
573	Panora	G. J. Foxhoven	E. F. Flynn	J. T. Kilmer	1942
574	Parkersburg	O. B. Cook	Harry Levey	O. A. Bailey	1942
575	Parnell	Wm. Murphy	Chas. E. Lawler	Jas. McCune	1942
576	Paton	F. A. Easley	C. F. Harris	E. L. Harris	1942
577	Patterson	J. D. Barrow	Robert Martin	Max Gelhaar	1941
578	Paullina	Edw. Hilker	G. W. Harris	C. G. Kislingbury	1942
579	Peosta	F. J. Dardis	Mary Breitbach	Edith Heffernen	1941
580	Persia	Carl Dohrman	W. M. Harmsen	J. G. Cane	1942
581	Peru	E. E. Hull	Edna Oglesbee	Elnora Baker	1941
582	Peterson	Dr. C. S. Van Ness	Maudia E. Richard	G. F. Tumler	1942
583	Pierson	D. W. Forbes	O. C. Grote	H. W. Bush	1942
584	Pilot Mound	Tom Raisbeck	Dale R. Hinman	Roy Crouch	1941
585	Pioneer	Fred Johnson	Stella Wash	Bertha Frank	1942
586	Pisgah	Walter Sorenson	Mark C. Hutchinson	V. S. Peterson	1942
587	Plainfield	W. W. Taylor	H. B. Cregor	Elna Hirsch	1942
588	Plain View—R.F.D. Walcott	Wm. Peckenschneider	Hattie Stoltenberg	Harry Stoltenberg	1942
589	Plano	J. F. Davenport	Joe Sherrard	Howard Bane	1941
590	Pleasanton	W. E. Argo	J. W. Painter	Franklin A. Reeves	1942
591	Pleasant Plain	L. W. Cholupa	Raymond J. Kessel	B. M. Popejoy	1941
592	Pleasantville	Earl L. Young	F. T. Metcalf	C. E. Dyer	1942

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
593	Plover	R. E. DuBois	C. E. Miller	L. E. Garlock	1942
594	Plymouth	L. D. Snell	T. M. Butts	Mrs. Glen Harman	1941
595	Pocahontas	C. T. Hughes	Theo. F. McCartan	J. B. Pattee	1942
596	Polk City	R. F. Wilson	E. A. Landess	E. P. Blaine	1942
597	Pomeroy	C. L. Drommer	L. G. Schmidt	K. S. Berry	1942
598	Popejoy	H. F. Stauffer	M. S. Altizer	W. E. Maltby	1942
599	Portsmouth	Pat. R. Monahan	Ed. Rosenthal	A. L. Poe	1942
600	Postville	C. C. Sander	A. C. Webster	L. O. Beucher	1942
601	Prairieburg	John Soukup	I. G. Truesdell	C. O. Rowley	1941
602	Prairie City	Jay Prouty	Charles Rovaart	John R. Buckley	1942
603	Prescott	J. T. Pottinger	Harold Crowell	Bradford Outhier	1942
604	Preston	E. C. Mohr	Frank Tripp	Frank Bascom	1942
605	Primghar	J. H. Halbach	James M. Metcalf	W. A. Hoeven	1942
606	Princeton	Frank Norton	Wm. McClenahan	Dr. Geo. Cusick	1942
607	Promise City	Cleil Curtis	R. L. Coates	Verl Jones	1942
608	Protivin	Joseph D. Bouska	C. J. Bouska	W. C. Dostal	1942
609	Pulaski	D. Bollman	N. Gleason	M. Giles	1942
610	Quasqueton	Donald Sauer	M. E. Adams	C. L. Kimball	1941
611	Quimby	A. D. Martin	H. V. Riseling	R. Rohde	1942
612	Radcliffe	A. B. Narland	O. A. Coffman	A. O. Rorem	1942
613	Rake	Ole A. Hove	W. C. Sundermeyer		
614	Ralston	L. H. Gregory	H. C. Linn	Mrs. Karl Nolin	1942
615	Randalia	Blanche Knight	N. M. Frye	Harlan McComb	1942
616	Randolph	W. B. Estes	D. D. Williamson	J. S. Zdychnec	1942
617	Rathbun	Laddie Tadey	Tony Chebuhar	Tony Morris	1941
618	Readlyn	F. L. Diekmann	K. O. Becker	B. C. Stumme	1941
619	Reasnor	R. W. Jones	Harold Varner	J. B. Wasson	1941
620	Redding	R. L. Hash	E. E. Edwards	Roy R. Smith	1942
621	Redfield	A. S. Paterson	Lynn Thomas	John Hanes	1942
622	Reinbeck	W. H. Gange	J. W. Hepperle	E. P. Bieber	1942
623	Rembrandt	A. C. Schluntz	E. H. Edwall	J. A. Altweig	1941
624	Remsen	John Keffeler	George Wess	L. R. Nothem	1942

625	Renwick	Dietrich Elmer	Fritz Britt	C. A. Richardson	1942
626	Rhodes	Lyall Gray	Ruth K. Mallicoat	F. E. Bentley	1942
627	Riceville	W. C. Fox	E. R. Sweet	C. G. Potter	1942
628	Richland	W. D. Nordyke	R. M. Irwin	F. S. Bridger	1942
629	Ricketts	Aug. Dickemann	J. A. Christiansen	Victor C. Schwarz	1941
630	Ridgeway	C. J. Trytten	Theo Hopperstad	M. O. Rue	1940
631	Rinard	B. W. Moore	Ivan Jamison	Ivan Jamison	1942
632	Ringsted	G. W. Darnell	John Andreasen	J. M. Jensen	1941
633	Rippey	H. E. Vanhorn	C. E. States	J. H. Van Scoy	1942
634	Riverside	Ed J. Yeggy	H. E. Doud	Viva Knebel	1942
635	†Riverside (Dubuque Co.)				
636	Riverton	Ed Shearer	Dale E. Bright	H. P. Cowden	1942
637	Robbins	J. A. Sutera	M. P. Sutera	C. G. Quaas	1942
638	Rock Falls	Charles Calvert	Lewis Wegener	Wm. Maher	1941
639	Rockford	B. C. Sullivan	Adelaide Hodge	T. Edw. Batty	1942
640	Rock Valley	F. T. McGill	A. L. Halstead	C. Rozeboom	1942
641	Rockwell	G. A. Bower	R. J. Barnhill	Joe Gallagher	1942
642	Rodman	Belle Hilborn	R. O. Turner	J. J. Knoer	
643	Rodney	A. L. Allison	W. L. Swanson	Emma K. Swanson	1942
644	Roland	Wm. Myrland	Arthur Britson	Severie Parker	1942
645	Rolfe	O. B. Fuller, Sr.	F. E. Grant	M. W. Webb	1942
646	Rome	Howard Swailes	Orville Dold	Mrs. Wm. Freeman	1940
647	Rose Hill	W. N. Wright	Harry A. Kemp	Ethel Ferguson	1942
648	Rossie	G. E. Amis	L. C. Hagedorn	N. E. Russett	1942
649	Rowan	R. Virdin	F. J. Allen	D. W. Whitten	1942
650	Rowley	A. H. Williamson	A. F. Sloan	L. D. Wallace	1941
651	Royal	R. A. Miller	Clara Carris	W. M. Bailey	1942
652	Rudd	E. W. Chenay	Fred C. Muller	W. G. Willett	1941
653	Runnells	Fred Tingle	C. B. Osborne	C. C. Taylor	1942
654	Russell	P. E. Sprague	E. G. Latham	H. E. Smith	1942
655	Ruthven	D. Rosacker	E. B. Henderson	R. W. Lightle	1942
656	Rutland	E. F. Blomker	Fay Ferris	G. R. Bristol	1942
657	Ryan	W. S. O'Brien	J. W. McCusker	Jno. K. Dolphin	1942
658	St. Ansgar	J. F. Bernstein	T. H. Hume	B. J. Hegland	1942
659	St. Anthony	O. Wallwork	G. L. La Plante	Miss Lizzie Flanagan	1942
660	St. Charles	H. A. Mueller	J. M. Torrence	C. C. Guilliams	1942
661	St. Lucas	J. C. Mihm	Albert Bulgron	Richard Buchheidt	1942
662	St. Marys	Theo. Lippold	Thomas H. Lippold	W. J. Lippold	1941
663	St. Olaf	E. F. Wilke	F. K. Orvis	John Christenson	1941
664	St. Paul—R.F.D. West Point	Ben Steffensmeier	J. G. Kempker	A. B. Merschman	1942
665	Sabula	Geo. Ulmer	Fred Norskow	S. E. Day	1942
666	Sageville—P.O. Dubuque	Nick Freiberger	J. C. Gantz	J. C. Gantz	1941
667	Salem	W. H. Johnson	Victor Morrow	W. W. Simkin	1942
668	Salix	Alfred D. Pepin	Henry Lamoreaux	A. H. Bruning	1942
669	Sanborn	Sam Omer	Dr. J. M. Eason	J. W. Cravens	1942
670	Sandyville—P.O. Ackworth	Alfred Schroder	Herman Schroder	Leo Spurgen	1941
671	Scarville	John C. Larson	L. B. Blom	Marlin Wuerflein	1941
672	Schaller	Walter Mohler	Kenneth McLaughlin	Samuel Hahne	1942

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
673	Schleswig	Emil Else	Otto A. Hollander	Leonard Hollander	1942
674	Scranton	Arley Jemison	B. E. Friend	E. F. Buenneke	1942
675	Searsboro	A. C. Croskey	Leroy Watson	B. R. Saunders	1941
676	Sergeant Bluff	A. D. Benson	O. A. Olson	Blanche Waterman	1940
677	Shambaugh	Tom Whitehill	Leland Bunting	H. E. Richardson	1941
678	Shannon City	Frank Vorhies	Claude Wolfe	Anna Gray	1942
679	Sharpsburg	J. O. Key	F. T. Anderson	C. H. Young	1942
680	Sheffield	S. O. Ingebretson	Etta Morgan	W. H. Reynolds	1942
681	Shelby	Fred Coker	Lawrence Rink	Hugo Pleon	1942
682	Sheldahl	F. W. Mosbach	Lester Moore	L. P. Earp	1941
683	Sherrill—P.O. Spechts Ferry No. 1	Edw. A. Rett	J. J. Behr	J. J. Behr	1941
684	Shell Rock	Geo. R. Pohl	Lloyd L. Gibson	M. B. Chesebro	1942
685	Shellsburg	Reuben Senft	Clare Spurgeon	C. L. Blattler	1942
686	Sibley	E. H. Koopman	R. D. Stewart	M. D. Brodt	1942
687	Sidney	Vernon Johnson	Brit Stiles	Gene Stiles	1942
688	Silver City	W. A. Wilkins	Shirley Hendrix	C. H. Kruse	1942
689	Sioux Center	Maurice A. Te Paske	E. Straatsma	L. W. Achterhof	1942
690	Sioux Rapids	C. E. Marsh	G. L. Hornor	Chas. H. Spævin	1942
691	Slater	Freebert Riis	Phil Rood	M. S. Heggen	1942
692	Sloan	Geo. Hilts	Lawrence G. Duchaine	Jas. W. Hicks	1942
693	Smithland	J. M. Yockey	F. W. Jones	A. C. Brown	1942
694	Soldier	K. H. Mathison	John T. Wade	R. J. Galloway	1941
695	Solon	C. J. Shimon	E. F. Heinsius	O. E. Markitan	1942
696	Somers	John Doose	F. A. Whitney	Hill Thourson	1942
697	South English	G. E. Barnhart	V. Safourek	H. W. Raplinger	1941
698	Spillville	H. G. Haug	Leo Timp	C. J. Andera	1942
699	Spirit Lake	P. A. Woodward	Fred Dowden	Gladys Warren	1942
700	Spragueville	Fred Bahr	Henry Blossfeld	Leo Helmle	1941
701	Springbrook	Joe Amesdorf	Viola Cloos	Florian Schmidt	1941
702	Spring Hill	C. A. Dewey	Mrs. A. M. Weeks	A. P. Brand	1941
703	Springville	L. A. Johnston	Paul W. Sterner	Don Colehone	1940
704	Stacyville	C. E. Rex	Joseph N. Wolf	A. J. Heimerman	1942

705	Stanhope	S. R. Linn	C. B. Wing	M. K. Dick	1942
706	Stanley	N. P. Stimson	Ruby Slater	Lydia Mahoney	1940
707	Stanton	Alb. G. Ossian	R. G. Peterson	E. E. Larson	1942
708	Stanwood	Russell Rhoads	Dallas Jones	Lou Jackson	1942
709	State Center	J. G. Gutekunst	H. M. Meads	B. H. Grey	1942
710	Steamboat Rock	Raymond Karsjens	Enno Luiken	E. Christians	1942
711	Stockport	R. A. Workman	E. G. Workman	Lloyd W. Workman	1941
712	Stockton	C. H. Anderson	Billie H. Martens	Laura Anderson	1942
713	Story City	A. H. Lekwa	Stanton James	R. A. Sweet	1942
714	Stout	R. De Vries	P. J. De Beer	J. Bruns	1942
715	Stratford	B. F. Lundquist	M. C. Carlson	Jessie R. Lundell	1942
716	Strawberry Point	L. A. Klisart	B. R. Cole	G. E. Dunfrund	1942
717	Struble	Peter Wilhelmi	Regina Garding	John Garding	1942
718	Sully	H. Willemsen	Joe Smith	R. W. Welle	1942
719	Sumner	Wm. Weiskirch	H. W. Bathke	W. A. Heyer	1942
720	Superior	Art Lynch	H. E. Olson	Ruby Bradfield	1942
721	Sutherland	C. F. McCormack	Jno. D. Henderson	Lu M. Camery	1940
722	Swaledale	Lester Bonner	Lloyd Hunt	Henry Donner	1942
723	Swan	Ross King	Bernie Walker	Carrie Koons	1940
724	Swea City	A. J. Christensen	S. P. Eckholm	J. J. Anderson	1942
725	Swisher	L. W. Jansa	W. H. Serbousek	Chas. J. Koss	1941
726	Tabor	A. M. McMahill	L. M. Perkins	V. H. Patrick	1942
727	Templeton	John Bock	John W. Berger	Lambert Greteman	1942
728	Tennant	N. E. Vincent	C. A. Langbehn	L. R. Kingsbury	1941
729	Terril	C. H. Hewitt	F. T. Lewis	Beryl Coleman	1942
730	Thayer	H. V. Lowe	Walter A. Dusenbery	J. B. Yount	1942
731	Thompson	A. W. Payne	A. H. Anderson	Edith Ellickson	1942
732	Thor	G. B. Gummerson	Wesley Simpson	J. H. Keith	1942
733	Thornburg	Rudolph Draegert	Count B. Walsh	Charles Leonard	1942
734	Thornton	B. A. Storey	H. S. Aamoth	Paul James	1942
735	Thurman	T. C. Burson	C. R. Johnson	F. B. Steele	1942
736	Tiffin	Ralph Springmire	Mary Herdliska	Nora Hinchcliffe	1941
737	Tingley	John Clough	D. L. McClure	J. E. Fierce	1942
738	Titonka	Dr. W. F. Hamstreet	Florence K. Reaser	Edward Boyken	1942
739	Toronto	F. G. Horstman	L. V. Ahl	M. G. Yale	1942
740	Traer	L. L. Sawyer	Glenn H. Schwertley	Otto Moeller	1942
741	Treynor	Peter Kathmann	H. F. Schmidt	N. Schumacher	1942
742	Tripoli	Wm. F. Krueger	A. W. Buechele	E. H. Kuker	1942
743	Truesdale	Hugo Mittag	Mrs. A. H. Schramm	J. W. Cradit	1942
744	Truro	R. R. Roby	R. L. Hutchison	Arthur Pervis	1942
745	Turin	C. C. Clemmensen	A. M. Johnson	C. E. Burke	1942
746	Udell	Ora Powell	Bertha Dotson	Muriel Spurgeon	1942
747	Underwood	M. Ross	C. B. Shaw	W. F. Cash	1942
748	Union	C. F. Long	J. P. Johnson	C. E. Barnes	1942
749	Unionville	John Morrison	Claude Underwood	Lloyd E. Ransom	1942
750	University Heights—P.O. Iowa City	Lee D. Koser	J. W. Howe	J. W. Howe	1941
751	University Park	H. M. D'Arcy	D. E. Vance	D. C. Kessler	1941

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
752	Urbana	J. H. Ferguson	Wiley S. Jones	B. Holloway	1942
753	Urbandale—RFD Des Moines	W. H. Graul	Mrs. C. Cheu	F. W. Willlis	1942
754	Ute	E. J. Liska	Orval Spahn	Alice Temple	1942
755	Vail	J. L. Brockelsby	M. Monaghan	Frank Slegel	1942
756	Valeria	D. G. Phelan	Lyle Lynn	Mrs. D. G. Phelan	1941
757	Van Horne	O. W. Ilten	P. R. Smith	Osborne O'Brien	1942
758	Van Meter	John Jungman	C. D. England	Clarance Dunn	1942
759	Van Wert	W. H. Summerman	Harold Fuller	H. J. Vaught	1940
760	Varina	Geo. Schessil	E. D. Houser	W. J. Loesk	1941
761	Victor	Roy Waline	W. M. Kilcoin	H. W. Chittenden	1942
762	Vincent	Gus Schaeffer	A. O. Swasand	Merle A. Blue	1941
763	Vining	Albert Vorba	Lester Herink	Paul Kouba	1941
764	Volga City	C. E. Lovett	Ted H. Leete	G. A. Smith	1942
765	Wadena	W. E. Corkery	J. O. Probert	E. Herrling	1942
766	Wahpeton—P. O. Milford	F. J. Smith	A. C. McKinstrey	H. L. Alexander	1942
767	Walcott	Adolph Moeller	A. T. Leabo	N. Leabo	1942
768	Walker	Frank B. Assmus	J. A. Kayser	F. W. Lindahl	1942
769	Wallingford	L. B. Nelson	J. G. Gunderson	Mrs. J. G. Gunderson	1942
770	Wall Lake	C. W. Erne	Chas. M. Shaw	M. G. Mackey	1942
771	Walnut	B. H. Neveln	Marjorie Williams	J. W. Bowman	1942
772	Wapello	W. R. Marshall	C. M. Donaldson	M. W. Hunter	1940
773	Washta	B. K. Williams	Wm. L. Hunter	J. K. McGonagle	1942
774	Waterville	M. J. Kelley	Joseph M. Johnson	John Fellows	1940
775	Waucoma	C. H. Miller	O. J. Perry	F. B. Reed	1942
776	Waukee	F. B. Young	S. M. Nissly	F. Snow	1942
777	Wayland	O. P. Boshart	A. A. Jackson	M. G. Roth	1942
778	Webb	W. H. Boese	Paul Wellnitz	W. W. Munson	1942
779	Webster	G. E. Rubins	W. N. Van Tuyl	W. A. Beinke	1941
780	Weldon	Fred Strohm	Chas. Richards	L. M. Parr	1941
781	Wellman	E. C. Jones	J. A. Dodds	W. L. Darnell	1942
782	Wellsburg	C. W. Ross	G. H. Geerdes	John D. Beving	1942
783	Welton	Henry Schmidt	Genevieve Berst	F. A. Grindrod	1942

784	Wesley	Matt Laux	Thos. A. McMahon	Guy M. Butts	1942
785	West Bend	Jos. Dorweiler	Alex Pertl	Fay Mel Neal	1940
786	West Branch	Wm. B. Anderson	E. A. Gray	F. L. Pearson	1942
787	West Burlington	H. H. Sander	E. V. Johnson	Wm. G. Sander	1942
788	West Chester	Art Rigenhagen	J. L. Calkins	F. M. Lindenmeyer	1941
789	Westfield	A. W. Hummel	N. R. Beaubien	W. J. Nordman	1942
790	Westgate	Paul Gruetzmacher	Hy H. Suhr	R. Stalnaker	1942
791	West Liberty	W. B. Jayne	Chas. J. Mackey	Irwin Mosher	1942
792	West Mitchell—P. O. Mitchell	L. R. Dockerty	Neil Moran	Joe Cullen	1941
793	Westphalia	Frank Kloewer	Susan Schomer	Clara Langenfeld	1942
794	West Okoboji—P. O. Milford	Mark W. Wheeler	Genevieve Henderson	Sibyl Wheeler	1942
795	West Point	John H. Winnike	Mary G. Schroeder	Julette B. Pogge	1942
796	West Side	G. O. Steinhaure	A. G. Schoeujahn	Aug. Rohwer	1940
797	What Cheer	Everett Hemsley	Carl G. Draegert	Ethel Manary	1941
798	Wheatland	Gus Horstmann	C. J. Hoker	Henry Guenther	1942
799	Whiting	C. S. Hale	L. H. Wilen	J. W. Beggs	1942
800	Whittemore	R. F. Brady	R. H. Finnell	L. H. Pertl	1942
801	Whitten	J. W. Wilcox	M. E. Day	Enos Fouts	1940
802	Willey—P.O. Carroll	John Kraus, Jr.	John B. Greteman	Lawrence Wurzer	1942
803	Williams	A. H. Williams	A. W. Ross	F. J. Counsell	1942
804	Williamsburg	J. D. Misbach	H. E. James	D. J. Lewis	1942
805	Williamson	Alfred Neighbors	David Lee	Miss Gernell James	1942
806	Wilton Junction	Herbert Wacker	F. H. Miller	A. J. Wacker	1942
807	Winfield	W. H. Feldman	Fred H. Weirather	Chas. Van Dyke	1942
808	Winthrop	Kenneth W. Norman	J. S. Luther	W. H. Merrill	1942
809	Wiota	J. E. Jordan	Carl L. Reed	Milt Bruner	1942
810	Woden	H. L. Missman	R. W. Thorn	Ray D. Valley	1942
811	Woodbine	J. B. Aughey	C. S. King	H. L. Haight	1942
812	Woodburn	J. D. Crist	O. N. Gardner	H. Oehlert	1942
813	Woodward	E. R. Hurlock	C. R. Cunningham	V. A. Neal	1942
814	Woolstock	A. G. Halvorsen	Lester Price	Mason Doughten	1942
815	Worthington	O. J. Hess	Frances M. Feltes	George N. Feltes	1942
816	Wyoming	G. W. Ireland	Wm. Peck	C. J. Ingwersen	1942
817	Yale	E. R. Deardorff	Jay W. Hemphill	O. D. Stotts	1942
818	Yetter	Gus Roach	D. D. Blanchfield	H. L. Mohr	1942
819	Yorktown	Wm. Janssen	Cecil Gwynn	Mrs. Otto Grother	1941
820	Zearing	C. G. Muschich	J. V. Moon	Dale E. Tisdale	1942
821	Zwingle	R. J. Kennedy	Floyd Veach	Mrs. B. E. Alspach	1942

*No election held for several years and corporation has not been active.
†Corporation discontinued February 23, 1939.

ANNUAL REPORT

OF THE SECRETARY-TREASURER

of the

LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1939, and Ending July 31, 1940
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 Pierce.....Marshalltown

Assistant Secretary

Minnie Offman.....Marshalltown

Attorney

Newell Cadwell.....Marshalltown

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 Sehmann, 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.

FINANCIAL REPORT
LEAGUE OF IOWA MUNICIPALITIES
Secretary's Report of Receipts and Disbursements
Receipts August 1, 1939 to July 31, 1940

On hand	$ 457.92	Rock Valley	25.00
Huxley	15.00	Wapello	25.00
Exira	20.00	West Liberty	25.00
Dysart	20.00	Glenwood	30.00
Lehigh	20.00	Leon	30.00
Storm Lake	30.00	New Hampton	30.00
Morrison	10.00	Atlantic	40.00
Salix	15.00	Red Oak	40.00
Keokuk	50.00	Harlan	30.00
Burlington	60.00	Ely	10.00
Barnum	10.00	Guernsey	10.00
Berkley	10.00	Ladora	15.00
Dundee	10.00	Minburn	15.00
Gray	10.00	Solon	15.00
Mt. Auburn	10.00	Winthrop	15.00
Randalia	10.00	Alden	20.00
Everly	15.00	Marathon	20.00
Farragut	15.00	Akron	25.00
Greeley	15.00	Lake Mills	25.00
Hastings	15.00	Postville	25.00
Henderson	15.00	Decorah	30.00
Kensett	15.00	Marengo	30.00
Malcom	15.00	Waverly	30.00
Maynard	15.00	Perry	40.00
Walcott	15.00	Spencer	40.00
Westside	15.00	Muscatine	50.00
Aplington	20.00	Clinton	60.00
Camanche	20.00	Colwell	10.00
Churdan	20.00	Dike	15.00
Inwood	20.00	Albert City	20.00
Ireton	20.00	Prairie City	20.00
Lewis	20.00	Orange City	25.00
Rockford	20.00	Strawberry Point	25.00
Schleswig	20.00	Nevada	30.00
Sloan	20.00	Forest City	30.00
Walnut	20.00	Dubuque	80.00
Ackley	25.00	Cedar Rapids	90.00
Eldon	25.00	Fort Dodge	60.00
New London	25.00	Ft. Madison	50.00
Sheffield	25.00	Oelwein	40.00
Sumner	25.00	Creston	40.00
Onawa	30.00	West Union	30.00
Washington	30.00	Osceola	30.00
Cherokee	40.00	Osage	30.00
Fairfield	40.00	Monticello	30.00
Monmouth	10.00	Madrid	30.00
Swisher	10.00	Knoxville	30.00
Buffalo Center	20.00	Hawarden	30.00
Miles	15.00	Grinnell	30.00
Center Point	20.00	Eldora	30.00
Danbury	20.00	Eagle Grove	30.00
Russell	20.00	Dyersville	30.00
La Porte City	25.00	Denison	30.00
Mapleton	25.00	Albia	30.00
Jefferson	30.00	Woodbine	25.00
Missouri Valley	30.00	Spirit Lake	25.00
Villisca	30.00	Remsen	25.00
Boone	50.00	Reinbeck	25.00
Davenport	90.00	Parkersburg	25.00
New Liberty	10.00	Odebolt	25.00
St. Lucas	10.00	Nora Springs	25.00
Tennant	10.00	Mt. Vernon	25.00
Zwingle	10.00	Manson	25.00
Brandon	15.00	Manilla	25.00
Defiance	15.00	Lansing	25.00
Garnavillo	15.00	Kingsley	25.00
Waterville	15.00	Grundy Center	25.00
Bancroft	20.00	Greenfield	25.00
Coggon	20.00	Garner	25.00
Hopkinton	20.00	Fayette	25.00
Hull	20.00	Coon Rapids	25.00
Mediapolis	20.00	Cascade	25.00
Riverton	20.00	Britt	25.00
Shell Rock	20.00	Alton	25.00
Bellevue	25.00	Afton	25.00

SECRETARY'S REPORT—Continued

Woodward	20.00	Lytton	15.00
Winfield	20.00	Lynnville	15.00
Whiting	20.00	Linden	15.00
West Branch	20.00	Lidderdale	15.00
West Bend	20.00	Le Grand	15.00
Wall Lake	20.00	Laurel	15.00
Van Horne	20.00	Kimballton	15.00
Vail	20.00	Keystone	15.00
Tripoli	20.00	Hancock	15.00
Sutherland	20.00	Granville	15.00
Stratford	20.00	Grand River	15.00
Stanton	20.00	Gilman	15.00
Shellsburg	20.00	Geneva	15.00
Schaller	20.00	Farnhamville	15.00
St. Ansgar	20.00	Farmersburg	15.00
Riceville	20.00	Ellsworth	15.00
Pacific Junction	20.00	Elberon	15.00
Luverne	20.00	Dickens	15.00
Lowden	20.00	Delmar	15.00
Lisbon	20.00	Deep River	15.00
Lake View	20.00	Corwith	15.00
Kellogg	20.00	Clutier	15.00
Kanawha	20.00	Clemons	15.00
Goldfield	20.00	Carbon	15.00
Gladbrook	20.00	Calumet	15.00
Fontanelle	20.00	Callendar	15.00
Farley	20.00	Buckeye	15.00
Elma	20.00	Breda	15.00
Elk Horn	20.00	Bradgate	15.00
Elgin	20.00	Blencoe	15.00
Eddyville	20.00	Baldwin	15.00
Early	20.00	Bagley	15.00
Earlham	20.00	Aredale	15.00
Durant	20.00	Alexander	15.00
Dumont	20.00	Webster	10.00
Donnellson	20.00	Searsboro	10.00
Diagonal	20.00	Prairieburg	10.00
Clermont	20.00	Orleans	10.00
Clearfield	20.00	Old Town	10.00
Casey	20.00	North Washington	10.00
Burt	20.00	Moneta	10.00
Blockton	20.00	Mondamin	10.00
Ashton	20.00	Matlock	10.00
Arnolds Park	20.00	Luxemburg	10.00
Arlington	20.00	Lone Rock	10.00
Altoona	20.00	Jackson Junction	10.00
Allison	20.00	Fairfax	10.00
New Hartford	15.00	Drakesville	10.00
Woolstock	15.00	Donahue	10.00
Wiota	15.00	Dixon	10.00
Westgate	15.00	Center Junction	10.00
Westfield	15.00	Carpenter	10.00
Waucoma	15.00	Buck Grove	10.00
Wadena	15.00	Bassett	10.00
Unionville	15.00	Indianola	30.00
Truro	15.00	Belmond	25.00
Stockport	15.00	Galt	10.00
Steamboat Rock	15.00	Garber	10.00
South English	15.00	Green Island	10.00
Soldier	15.00	Greenville	10.00
Smithland	15.00	Hardy	10.00
Salem	15.00	Luther	10.00
St. Charles	15.00	Martelle	10.00
Runnells	15.00	Meriden	10.00
Royal	15.00	Middletown	10.00
Rowan	15.00	Okoboji	10.00
Readlyn	15.00	Oyens	10.00
Randolph	15.00	Reasnor	10.00
Quimby	15.00	Rock Falls	10.00
Prescott	15.00	Sageville	10.00
Panama	15.00	St. Anthony	10.00
Oto	15.00	Udell	10.00
Orient	15.00	Alta Vista	15.00
Oakville	15.00	Ayrshire	15.00
New Virginia	15.00	Crawfordsville	15.00
Macksburg	15.00	Dakota City	15.00
McIntire	15.00	Fenton	15.00
Low Moor	15.00	Floyd	15.00

SECRETARY'S REPORT—Continued

Goodell	15.00	Aurora	15.00
Grimes	15.00	Badger	15.00
Hinton	15.00	Bennett	15.00
Lakota	15.00	Blue Grass	15.00
Lamotte	15.00	Charlotte	15.00
Latimer	15.00	Imogene	15.00
Lester	15.00	Kiron	15.00
Liscomb	15.00	Larchwood	15.00
Lost Nation	15.00	Maurice	15.00
Mallard	15.00	Modale	15.00
McCallsburg	15.00	Palmer	15.00
New Vienna	15.00	Pilot Mound	15.00
Ollie	15.00	Portsmouth	15.00
Onslow	15.00	Wesley	15.00
Quasqueton	15.00	Bode	20.00
Rake	15.00	Cambridge	20.00
Rhodes	15.00	Clarence	20.00
Thurman	15.00	Dow City	20.00
Waukee	15.00	Fairbank	20.00
Woden	15.00	Murray	20.00
Worthington	15.00	Lorimor	20.00
Battle Creek	20.00	Ossian	20.00
Bayard	20.00	Radcliffe	20.00
Conrad	20.00	Shelby	20.00
Dayton	20.00	Victor	20.00
Essex	20.00	Whittemore	20.00
Lamont	20.00	Hartley	25.00
Little Rock	20.00	Manly	25.00
Montrose	20.00	Bloomfield	30.00
Newell	20.00	Chariton	40.00
Oxford	20.00	Carroll	30.00
Preston	20.00	Corning	30.00
Primghar	20.00	Cresco	30.00
Springville	20.00	Pella	30.00
Wellsburg	20.00	Rockwell City	30.00
Wyoming	20.00	Oskaloosa	50.00
Adel	25.00	Ferguson	10.00
Alta	25.00	Gooselake	10.00
Dunlap	25.00	Kirkman	10.00
Fonda	25.00	Wahpeton	10.00
Guthrie Center	25.00	Castle Hill	15.00
Holstein	25.00	Coulter	15.00
Lamoni	25.00	Denver	15.00
Malvern	25.00	Marble Rock	15.00
Monona	25.00	Minden	15.00
Mystic	25.00	Norwalk	15.00
Nashua	25.00	Olds	15.00
Sanborn	25.00	Palo	15.00
Sibley	25.00	Plover	15.00
Sidney	25.00	Rippey	15.00
Sioux Center	25.00	Rutland	15.00
Wilton	25.00	Sully	15.00
Bettendorf	30.00	Aurelia	20.00
Clarion	30.00	Anamosa	20.00
Hampton	30.00	Buffalo	20.00
Iowa Falls	30.00	Keota	20.00
Lake City	30.00	Morning Sun	20.00
Le Mars	30.00	Redfield	20.00
Marion	30.00	Slater	20.00
Mt. Pleasant	30.00	Urbandale	20.00
Vinton	30.00	Welton	10.00
Waukon	30.00	Panora	25.00
Maquoketa	30.00	Estherville	30.00
Brighton	20.00	Shenandoah	40.00
Newton	50.00	Sioux City	90.00
Ames	50.00	Martensdale	10.00
Webster City	40.00	Ricketts	10.00
Charles City	40.00	Agency	15.00
Kelley	10.00	Brayton	15.00
McCausland	10.00	Grafton	15.00
McClelland	10.00	Harpers Ferry	15.00
Orchard	10.00	Harris	15.00
Toronto	10.00	Lacona	15.00
Turin	10.00	Melbourne	15.00
Westphalia	10.00	Lawler	15.00
Alvord	15.00	Moorhead	15.00
Arcadia	15.00	Paton	15.00
Arion	15.00	Renwick	15.00

SECRETARY'S REPORT—Continued

Rudd	15.00	Sheldon	30.00
Zearing	15.00	Birmingham	20.00
Anthon	20.00	Spragueville	10.00
Baxter	20.00	Iowa City	50.00
Charter Oak	20.00	Ellston	10.00
Hospers	20.00	Harper	10.00
Mechanicsville	20.00	Plain View	10.00
New Albin	20.00	Hudson	15.00
Oxford Junction	20.00	Northboro	15.00
Tabor	25.00	Ringsted	15.00
Correctionville	25.00	Manning	25.00
Colfax	30.00	Independence	30.00
Emmetsburg	30.00	Ottumwa	60.00
Rock Rapids	30.00	Craig	10.00
West Des Moines	30.00	Vincent	10.00
Mason City	60.00	Albion	15.00
Des Moines	150.00	Andrew	15.00
Hayesville	10.00	East Peru	15.00
Owasa	10.00	Dallas	20.00
Carter Lake	15.00	Long Grove	10.00
College Springs	15.00	Auburn	15.00
Libertyville	15.00	Eldridge	15.00
Plainfield	15.00	Audubon	30.00
Thor	15.00	De Witt	30.00
Titonka	15.00	Registration fees	165.00
Neola	20.00	Manchester	30.00
Thompson	20.00	Cumming	10.00
Farmington	25.00	Atkins	15.00
Paullina	25.00	Hornick	15.00
Hamburg	30.00	Klemme	15.00
Winterset	30.00	Spillville	15.00
St. Paul	10.00	Doon	20.00
Beacon	15.00	Merrill	20.00
Grand Mound	15.00	Pleasantville	20.00
Harcourt	15.00	What Cheer	25.00
Popejoy	15.00	Newhall	10.00
Princeton	15.00	Williams	15.00
Central City	20.00	Rodman	10.00
Dows	20.00	Vining	10.00
Livermore	20.00	Hazelton	15.00
Moravia	20.00	Calmar	20.00
Rockwell	20.00	Cumberland	20.00
Roland	20.00	Lone Tree	20.00
Swea City	20.00	Mitchellville	20.00
Wayland	20.00	Marshalltown	50.00
Milford	25.00	Coin	20.00
Moulton	25.00	Bertram	10.00
Oakland	25.00	Donnan	10.00
Toledo	25.00	Adair	20.00
Belle Plaine	30.00	Glidden	20.00
Cedar Falls	40.00	Gowrie	25.00
Delaware	10.00	Montezuma	25.00
Gruver	10.00	Leland	10.00
Luana	10.00	St. Olaf	10.00
Thornburg	10.00	Stockton	10.00
West Okoboji	10.00	Sioux Rapids	20.00
Bondurant	15.00	Clear Lake	30.00
Havelock	15.00	Stout	10.00
Meservey	15.00	Dougherty	15.00
Terril	15.00	Fremont	15.00
Yale	15.00	Polk City	15.00
Maxwell	20.00	Underwood	15.00
Milton	20.00	Graettinger	20.00
Griswold	25.00	Hubbard	20.00
Waterloo	80.00	Sabula	20.00
Andover	10.00	Wheatland	20.00
Bouton	10.00	State Center	25.00
Cleghorn	15.00	Algona	30.00
Fraser	15.00	Cromwell	10.00
Granger	15.00	University Heights	10.00
Macedonia	15.00	Whitten	10.00
Norway	15.00	Batavia	15.00
Sergeant Bluff	20.00	Deloit	15.00
Clarksville	25.00	Nichols	15.00
West Burlington	25.00	Chatsworth	10.00
Sac City	30.00	Barnes City	15.00
Council Bluffs	80.00	Boxholm	15.00
Alburnett	10.00	Danville	15.00

SECRETARY'S REPORT—Continued

Lawton	15.00	Volga	15.00
Ruthven	20.00	Colo	20.00
Rinard	10.00	Gilbert	15.00
Truesdale	10.00	Treynor	15.00
Nodaway	15.00	Avoca	25.00
Persia	15.00	Williamsburg	25.00
Armstrong	20.00	Archer	10.00
Lohrville	20.00	Plano	10.00
Peterson	20.00	Little Sioux	15.00
Grand Junction	25.00	New Providence	15.00
Hurstville	10.00	Ryan	15.00
Sharpsburg	10.00	Templeton	15.00
Dedham	15.00	Ocheyedan	20.00
Lanesboro	15.00	Story City	25.00
George	20.00	Wellman	20.00
Lovilia	20.00	Clare	15.00
Stanwood	20.00	Walker	15.00
Lenox	25.00	Pomeroy	20.00
Tipton	30.00	Nemaha	10.00
Marcus	25.00	Linn Grove	15.00
Rodney	10.00	Pierson	20.00
North Liberty	10.00	Riverside	20.00
Blakesburg	15.00	Union	15.00
Rembrandt	15.00	Holland	10.00
North English	20.00	Cushing	15.00
Mt. Ayr	25.00	Somers	10.00
Halbur	10.00	Dana	10.00
Marne	15.00	Collins	15.00
Stuart	15.00	Letts	15.00
Yorktown	10.00	Webb	15.00
Chester	15.00	Cincinnati	20.00
Lake Park	20.00	Colesburg	15.00
Melcher	25.00	Le Claire	20.00
Carson	20.00	Beaver	10.00
Blairstown	15.00	Curlew	10.00
Melvin	15.00	Blairsburg	15.00
Lineville	20.00	Garrison	15.00
Hanlontown	10.00	Davis City	20.00
Mt. Union	10.00	Epworth	15.00
Pioneer	10.00	Bonaparte	20.00
De Soto	15.00	Durango	10.00
Gilbertville	15.00	Jamaica	15.00
Clayton	10.00	Tama	30.00
Lincoln	10.00	Braddyville	15.00
Sherrill	10.00	Brunsville	10.00
Jolley	10.00	Mitchell	10.00
Coburg	15.00	Exline	15.00
Earling	15.00	Scarville	10.00
Fertile	15.00	Superior	10.00
Garwin	15.00	Hansell	10.00
Gravity	15.00	Elliott	20.00
Pisgah	15.00	Duncombe	15.00
Protivin	15.00	Van Meter	15.00
Silver City	15.00	Ridgeway	15.00
Thornton	15.00	Keswick	15.00
Urbana	15.00	Luzerne	10.00
Wallingford	15.00	North Buena Vista	10.00
Ankeny	20.00	Cantril	15.00
Dexter	20.00	Varina	10.00
Earlville	20.00	Dolliver	10.00
Fredericksburg	20.00	Stanley	10.00
Kellerton	20.00	Rose Hill	15.00
Marquette	20.00	Scranton	25.00
Olin	20.00	Hartwick	10.00
Ute	20.00	Greene	25.00
West Point	20.00	Northwood	25.00
University Park	15.00	Bristow	15.00
Castalia	10.00	Stanhope	15.00
Moorland	10.00	Hardy	10.00
Tiffin	15.00	Protivin	15.00
Washta	15.00	Castana	15.00
Allerton	20.00	Hillsboro	15.00
Kalona	20.00	Joice	15.00
Bedford	30.00	Truro (ordinances)	103.70
Atalissa	10.00		
Maysville	10.00		
Rowley	15.00	Total receipts	$15,666.62

Disbursements August 1, 1939 to July 31, 1940

August 1, 1939 to July 31, 1940	
N. Cadwell	$ 105.40
J. E. Irwin	237.02
R. Bray	40.00
M. Offman	100.00
P. M., Marshalltown	9.33
F. G. Pierce	200.00
Clerk hire	60.00
Office rent	30.00
Mun. Pub. Co.	399.65
Auditor of State	12.80
Cedar Rapids Country Club	15.00
L. L. Waggoner	30.75
J. E. Irwin	214.25
O. B. Rogers	27.70
L. H. Childs	35.27
F. K. Hahn	45.14
J. F. Walter	18.77
R. B. Slippy	12.00
Cor. Van de Steeg	30.90
M. McCutcheon	3.25
State Prtg. Board	2.00
P. M., Marshalltown	65.76
Hotel Roosevelt	550.53
Savery Hotel	25.63
Office cash	20.00
F. G. Pierce	200.00
M. Offman	100.00
N. Cadwell	114.80
R. Bray	40.00
Clerk hire	60.00
Office rent	30.00
F. G. Pierce	119.05
J. E. Irwin	141.09
Mun. Pub. Co.	399.55
Wilson Jones Co.	64.56
Iowa Press Clipping	16.47
J. A. Beard	25.00
Krebs, Maud	20.00
Findlay	20.00
J. G. Kempker	10.00
Hawarden delegates	30.00
Postville delegates	15.00
Le Mars delegates	10.00
Mrs. N. Taylor	15.00
Gwen Guenther	10.00
N. Mygatt	5.00
J. E. Irwin	117.55
A. L. Bye	98.45
D. M. Register	29.92
N. Cadwell	105.94
F. G. Pierce	200.00
M. Offman	100.00
Clerk hire	60.00
Office expense	30.00
J. E. Irwin	71.40
Bruce Watts	4.80
M. McCutcheon	1.50
L. Mitchell	16.80
Mun. Pub. Co.	399.65
J. E. Irwin	125.75
J. E. Irwin	148.00
Miller Prtg. Co.	18.75
Hirschburg & Reynolds	35.00
F. G. Pierce	22.65
Postmaster	4.52
F. G. Pierce	200.00
M. Offman	100.00
Clerk hire	60.00
Office rent	30.00
N. Cadwell	105.82
Iowa Press Clipping Bureau	9.60
Mun. Pub. Co.	398.55
J. E. Irwin	119.10
E. I. Mason	4.31
O. B. Rogers	28.20
F. G. Pierce	73.53
J. E. Irwin	142.35
P. M., Marshalltown	3.38
J. F. Walter	16.71
F. G. Pierce	200.00
M. Offman	100.00
Clerk hire	60.00
Office rent	30.00
R. B. Slippy	26.27
L. H. Childs	11.75
Mun. Pub. Co.	398.95
Supt. of Printing	10.20
N. Cadwell	108.65
Hirschburg & Reynolds	82.60
Hirschburg & Reynolds	100.00
Marshall Print	210.44
P. M., Marshalltown	21.12
M. Offman	100.00
F. G. Pierce	200.00
N. Cadwell	100.00
Clerk hire	60.00
Office expense	30.00
Mun. Pub. Co.	398.85
Office cash	5.00
Iowa Press Clipping Bureau	8.70
P. M., Marshalltown	4.00
West Pub. Co.	7.00
I. A. C. O. Secy.	5.00
Supply Company	5.84
Continental Env. Co.	22.83
B. W. Garrett	4.60
Nat. Fin. Off. Assn.	1.00
P. M., Marshalltown	2.59
M. Offman	100.00
F. G. Pierce	200.00
N. Cadwell	100.00
Clerk hire	60.00
Office rent	30.00
Mun. Pub. Co.	385.20
P. M., Marshalltown	8.43
P. M., Marshalltown	65.76
W. C. Rush	42.22
M. Offman	12.76
F. G. Pierce	21.21
F. G. Pierce	200.00
M. Offman	100.00
N. Cadwell	125.19
P. M., Marshalltown	8.11
Clerk hire	60.00
Rent expense	30.00
Office cash	5.00
P. M., Marshalltown	20.00
Mun. Pub. Co.	387.20
R. B. Slippy	14.63
Iowa Clipping Bureau	9.05
Convention Bureau	4.59
F. G. Pierce	200.00
M. Offman	100.00
Clerk hire	60.00
Office rent	30.00
N. Cadwell	100.00
Mun. Pub. Co.	388.25
B. W. Garrett & Co.	3.50
P. M., Marshalltown	15.42
Iowa Clipping Bureau	7.50
L. H. Childs	27.47
E. I. Mason	22.00
F. G. Pierce	39.95
M. Offman	14.81
O. B. Rogers	26.64
J. F. Walter	26.29
J. Clemens	44.25
P. M., Marshalltown	6.33
F. G. Pierce	200.00
N. Cadwell	102.00
M. Offman	100.00
Clerk hire	60.00
Office rent	30.00
Office cash	5.00
P. M., Marshalltown	30.65

SECRETARY'S REPORT—Continued

Iowa Clipping Bureau	10.65	Moehrls	12.24
Mun. Pub. Co.	393.40	Mun. Pub. Co.	395.65
E. I. Mason	13.80	Marshall Print	218.99
E. F. Nefstead	3.80	B. W. Garrett	5.30
Elmer Hicks	4.40	O. B. Rogers	6.55
Hirschburg & Reynolds	196.60	P. M., Marshalltown	8.18
Office cash	5.00	F. G. Pierce	200.00
R. B. Slippy	39.64	M. Offman	100.00
J. Clemens	31.65	N. Cadwell	119.86
O. B. Rogers	34.09	Clerk hire	60.00
P. M., Marshalltown	7.16	Office rent	30.00
M. Offman	100.00	Mun. Pub. Co.	397.95
F. G. Pierce	200.00	Continental Env. Co.	23.03
N. Cadwell	105.22	Iowa Clipping Bureau	10.20
Clerk hire	60.00	F. G. Pierce	93.64
Office expense	30.00		
J. Clemens	28.35	Total disbursements	$15,509.05

REPORT

Hon. Chet 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 records of the

League of Iowa Municipalities

for the period beginning August 1, 1939 and ending July 31, 1940, and herewith hand you my report.

Respectfully,
T. E. DeHart, *Examiner.*

COMMENTS AND RECOMMENDATIONS

A detailed audit was made of all receipts and expenditures, and the records were found in good order. No detailed record of receipts is included in this report, but such a list is on file in the office.

Receipts are from three sources: league dues, convention registrations and revising ordinances. League dues account for most of the receipts, and it was noted that some municipalities had already paid their dues for the period starting August 1, 1940.

The revision of ordinances is a new source of revenue for the league and was turned over to them by the secretary at the beginning of the period covered by this audit. Receipts from this work should increase a great deal in the future.

It was noted that in a majority of cases the secretary had paid the expenses, particularly for hotel and meals of the officers and trustees at the convention and executive meetings. Your examiner believes that this is an injustice to the secretary since it shows large expenditures charged to him which were actually contracted by others.

It is recommended that in the future each officer or trustee pay his own expenses and then file a detailed itemized account with the secretary for payment.

There was one outstanding check in the amount of $10.20 on July 31, 1940, as shown by the "Reconciliation of Balances."

A certification from the depository bank is included verifying the bank balance on July 31, 1940.

The examiner wishes to thank the secretary and his assistants for the courtesies shown and the aid given during the course of the examination.

LEAGUE OF IOWA MUNICIPALITIES
August 1, 1939 Through July 31, 1940

MUNICIPAL LEAGUE FUND

Balance August 1, 1939			$ 457.92
Receipts:			
League Dues:			
1939-40 Year	$ 14,710.00		
1940-41 Year	230.00	$ 14,940.00	
Registration fees (convention)		165.00	
Revising ordinances		103.70	15,208.70
Total to account for			$ 15,666.62
Disbursements:			
Secretary's salary		$ 2,400.00	
Assistant secretary's salary		1,200.00	
Field man		1,316.51	
Attorney		1,292.88	
Clerk's salary		720.00	
Legal services		439.20	
Extra clerks		205.80	
Reporter		98.45	
Publishing magazine		4,742.85	
Hotel and travel expense		772.49	
Convention banquet and expense		550.53	
Supplies		585.01	
Office rent		360.00	
Postage and envelopes		342.76	
Utilities subdivision expense		128.96	
Convention awards		135.00	
Telephone and telegraph		93.64	
Clipping service		72.17	
Office cash		40.00	
Audit cost		12.80	$ 15,509.05
Balance July 31, 1940			$ 157.57

LEAGUE OF IOWA MUNICIPALITIES
August 1, 1939, Through July 31, 1940

RECONCILIATION OF BALANCES

Bank balance—July 31, 1940	$ 167.77
Secretary's balance—July 31, 1940	157.57
Difference	$ 10.20

This difference is an outstanding check as follows:

No. 2248—dated July 18, 1940, issued to the Iowa Press Clipping Bureau	$ 10.20

CERITIFICATION OF BANK BALANCES
As of Date of July 31, 1940

Auditor of State,
Des Moines, Iowa.

I, M. C. Berkley, Vice 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, 1940, to the credit of F. G. Pierce, Secretary, funds belonging to League of Iowa Municipalities, located in Marshalltown, Iowa, in the sum of $167.77.

Signed, M. C. Berkley, *Vice-President.*

STATE LIBRARY OF IOWA
3 1723 02048 2188

