

State of Iowa  
1941

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REPORT ON  
**Municipal Finances**

FOR THE  
YEAR ENDING MARCH 31, 1941

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**Statistics of Cities and Towns of Iowa**

CHET B. AKERS  
Auditor of State

T. E. De HART  
Supervisor of Municipal Accounts

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Published by  
THE STATE OF IOWA  
Des Moines

## LETTER OF TRANSMITTAL

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

I have the honor to present herewith the thirty-third 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.

VIEWED  
APR 11 1942



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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, 1940 to March 31, 1941, are covered by this report.

Included in the statistical tables are complete returns from each of the 115 cities and 817 of the 818 towns. There were six towns which became cities under the 1940 Federal census. One of these, Toledo, had previously been classed as a city although below 2,000 population. The other towns which became cities were Belmond, Grundy Center, Guthrie Center, Sibley and Spirit Lake, and these are shown in the city tables for the first time.

In the tables on towns, Randall is included for the first time, being incorporated during this period. Quincy in Adams County, is shown as incorporated by the 1940 Federal census but it was later found that this was not true, so it will be dropped from the next report. Hopeville in Clarke County, as last year, is still not active as an incorporated town and the report on Balltown was received too late to be shown in the totals, although shown on the schedules.

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, 1940.

The cities and towns of the state have cooperated extremely well in aiding this department with this report.

### 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 .....	\$29,777,271.85	\$7,026,423.85
Total disbursements, all sources .....	29,587,310.39	7,090,090.16
Population, 1940 census .....	1,139,123	416,387
Receipts per capita—all cities and towns....	26.14	16.87
Disbursements per capita—all cities and towns .....	25.97	17.03

## MUNICIPAL INDEBTEDNESS

	Cities	Towns
General Bonds .....	\$22,509,386.81	\$3,028,919.44
Municipal industry bonds .....	8,200,600.00	1,396,554.25
Temporary loans .....	17,300.00	31,443.82
Outstanding warrants .....	721,966.00	280,202.77
Judgments .....	245,975.52	59,642.92
Miscellaneous debts .....	17,054.96	26,379.11
TOTAL .....	\$31,712,283.29	\$4,823,142.31

Indebtedness of cities—per capita.....	\$ 27.84
Indebtedness of towns—per capita.....	11.58
Combined per capita indebtedness of all cities and towns.....	23.49

The indebtedness of the cities decreased \$2,414,038.88, while the indebtedness of the towns decreased \$257,756.76 during the 1940-1941 year.

## PROPERTY SUBJECT TO TAXATION

	Cities	Towns
Real property .....	\$613,772,894.00	\$151,311,541.00
Personal property .....	84,555,252.00	25,050,891.00
Railroad, telephone, telegraph and express .....	15,430,089.00	10,183,895.19
Utilities, including transmission lines.....	49,455,244.00	6,234,969.74
TOTAL .....	\$763,213,479.00	\$192,781,295.93
Per capita taxable valuation.....	670.00	462.98
Taxable valuation of moneys and credits .....	216,311,496.00	83,580,609.80
Per capita value of moneys and credits....	189.89	200.73

## VALUATION OF MUNICIPAL PROPERTY

## (Cities Only)

Municipal buildings and personal property.....	\$ 7,296,117.34
Police department .....	1,564,127.16
Fire department .....	4,576,851.65
Hospitals .....	1,099,681.70
Equipment of streets and alleys .....	999,341.51
Bridges .....	8,992,035.43
Docks, wharves and landings.....	2,525,418.38
Disposal plants .....	10,516,402.48
Markets and public scales .....	317,127.86
Cemeteries .....	1,509,356.19
Gas works .....	702,235.19
Electric light plants .....	11,118,355.15
Water works .....	40,140,109.76
Libraries .....	5,870,372.61
Parks .....	13,403,705.45
All other possessions .....	5,509,923.84

TOTAL .....	\$116,141,161.70
Increase in value of municipal possessions during the past year .....	\$ 4,041,930.71



## REPORT OF MUNICIPAL FINANCES

## RECONCILIATION WITH PRIOR REPORT

## CASH ON HAND APRIL 1, 1940

	Increased	Decreased
Total balances as shown by prior report..\$9,038,828.64		
Sioux City .....	\$ 34,926.69	
Fort Dodge .....	624.44	
Ames .....	143,045.28	
Oskaloosa .....		\$ 52,887.50
Cedar Falls .....	11,194.62	
Estherville .....	7,159.93	
Storm Lake .....		1,000.00
Marion .....		6,109.31
Osceola .....	16,491.24	
Belle Plaine .....		186.85
Osage .....		254.52
Sibley .....	59,860.40	
Leon .....	5,926.53	
Spirit Lake .....	18,252.67	
Belmond .....	10,754.88	
Guthrie Center .....	13,775.87	
West Union .....	1,670.35	
Grundy Center .....	7,329.63	
Total balances as shown by this report.....		\$ 9,309,402.99

## TOTAL GENERAL INDEBTEDNESS

	Increased	Decreased
Total general in- debtedness as shown by prior report....\$33,249,861.48		
Des Moines .....	\$169,799.70	
Council Bluffs .....		\$ 1.55
Burlington .....		20,500.00
Fort Dodge .....	274.70	
Muscatine .....		1,900.00
Iowa City .....		216,000.00
Ames .....	20,700.96	
Oskaloosa .....	1,058.42	
Charles City .....		15,846.28
Centerville .....		1,000.00
Oelwein .....		16,500.00
Fairfield .....	271.41	
Red Oak .....	1,000.00	
Estherville .....	8,770.96	
Decorah .....	500.00	
Storm Lake .....		5,200.00
Marion .....	18.85	
Eagle Grove .....		865.00
Missouri Valley .....	25.88	
Sheldon .....	2,000.00	
Pella .....	1,005.23	
Winterset .....		61.17
Osceola .....	1,068.60	
Bettendorf .....		3,371.28
Audubon .....		500.00
Sibley .....	9,030.36	
Leon .....		4,309.79
Hamburg .....	25,000.00	
Spirit Lake .....	73,735.04	



## GENERAL TABLES—CITIES

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Belmond .....	10,645.09	
Guthrie Center .....	47,921.97	
West Union .....	4.94	
Grundy Center .....	9,117.35	
Mystic .....		1,531.25
Stuart .....	937.80	
Seymour .....	1,530.37	

Total general indebtedness outstanding as shown by  
this report ..... \$33,346,692.79

## WARRANTS OUTSTANDING

	Increased	Decreased
Total warrants outstanding as shown by prior report.....\$724,400.60		
Council Bluffs .....		1.55
Fort Dodge .....	274.70	
Ames .....	20,700.96	
Oskaloosa .....	1,058.42	
Charles City .....		15,846.28
Fairfield .....	271.41	
Estherville .....	270.96	
Marion .....	18.85	
Missouri Valley .....	25.88	
Pella .....	5.23	
Winterset .....		61.17
Osceola .....	468.60	
Sibley .....	530.36	
Leon .....		9.79
Spirit Lake .....	5.04	
Belmond .....	645.09	
Guthrie Center .....	21.97	
West Union .....	4.94	
Stuart .....	957.80	
Seymour .....	1,530.37	

Total warrants outstanding as shown by this report \$ 735,272.39



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

No. in order of Population	Cities	Date of Incorporation		Population 1940 Census
		First	Last	
	Grand Total.....			1,139,123
1	Des Moines.....	1851	1857	159,819
2	Sioux City.....	1857	1874	82,364
3	Davenport.....	1839	1851	66,039
4	Cedar Rapids.....	1856		62,120
5	Waterloo.....	1868	1906	51,743
6	Dubuque.....	1837	1857	43,892
7	Council Bluffs.....	1853		41,439
8	Ottumwa.....	1851	1868	31,570
9	Mason City.....	1870	1881	27,080
10	Clinton.....	1857	1881	26,270
11	Burlington.....	1837	1839	25,832
12	Fort Dodge.....	1869		22,904
13	Marshalltown.....	1863	1868	19,240
14	Muscatine.....	1839	1851	18,286
15	Iowa City.....	1853		17,182
16	Keokuk.....	1848	1910	15,076
17	Fort Madison.....	1838		14,063
18	Ames.....	1870	1893	12,555
19	Boone.....	1866	1868	12,373
20	Oskaloosa.....	1853	1855	11,024
21	Newton.....	1857	1876	10,462
22	Cedar Falls.....	1857	1865	9,349
23	Charles City.....	1860	1869	8,681
24	Centerville.....	1855	1870	8,413
25	Creston.....	1871		8,033
26	Oelwein.....	1888	1897	7,801
27	Cherokee.....	1873	1891	7,469
28	Knoxville.....	1854	1886	6,936
29	Shenandoah.....	1871	1886	6,846
30	Fairfield.....	1847	1868	6,773
31	Webster City.....	1874	1882	6,738
32	Spencer.....	1890	1892	6,599
33	Perry.....	1875	1885	5,977
34	Atlantic.....	1869	1876	5,802
35	Red Oak.....	1869	1876	5,763
36	Chariton.....	1857	1874	5,754
37	Estherville.....	1881	1894	5,651
38	Carroll.....	1869		5,389
39	Le Mars.....	1881		5,353
40	Decorah.....	1857	1871	5,303
41	Storm Lake.....	1873		5,274
42	Washington.....	1864		5,227
43	Grinnell.....	1865	1882	5,210
44	Albia.....	1859	1876	5,157
45	Algona.....	1872	1888	4,954
46	Clarinda.....	1866		4,905
47	Marion.....	1865	1895	4,721
48	Mount Pleasant.....	1842	1856	4,610
49	Glenwood.....	1857	1884	4,501
50	Iowa Falls.....	1869	1896	4,425
51	Denison.....	1876	1895	4,361
52	Independence.....	1864		4,342
53	West Des Moines.....	1893	1906	4,242
54	Vinton.....	1869		4,163
55	Waverly.....	1859	1868	4,156
56	Indianola.....	1864		4,123
57	Jefferson.....	1871	1893	4,088



## GENERAL TABLES—CITIES

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## —POPULATION—COUNTY TAX RECEIPTS

County Tax Receipts					No. in order of Population
General Govern- ment	Independent Divisions	Special Assessment	Other Receipts	Grand Total Taxes	
\$10,752,236.81	\$1,837,521.67	\$563,126.78	\$237,769.40	\$13,390,654.66	
2,629,450.70	266,787.56	130,780.64	149,778.48	3,176,797.38	1
1,112,549.46	62,945.34	19,858.75	.....	1,195,353.55	2
786,079.06	162,644.73	70,101.25	9,254.32	1,028,079.36	3
744,398.84	85,182.81	4,142.23	1,385.35	835,109.23	4
407,417.27	109,200.39	23,872.72	7,389.13	547,879.51	5
561,097.84	141,661.49	28,336.33	8,788.39	739,884.05	6
456,665.23	76,120.76	13.02	.....	532,799.01	7
247,515.07	19,019.59	.....	.....	266,534.66	8
309,680.41	40,285.82	18,112.05	.....	368,078.28	9
265,550.64	75,760.62	9,326.03	.....	350,637.29	10
212,886.53	40,646.97	4,541.96	21,846.92	279,922.38	11
199,450.09	47,358.24	62,799.53	.....	309,607.86	12
41,446.33	111,065.53	957.48	419.95	153,889.29	13
94,054.62	19,959.44	3,417.67	12,446.13	129,877.86	14
161,490.07	21,783.24	22,999.98	3,090.70	209,363.99	15
161,007.67	10,866.06	.....	.....	171,873.73	16
100,431.07	10,965.21	.....	.....	111,396.28	17
35,410.03	21,998.57	47,965.66	6,887.69	112,261.95	18
82,706.54	14,682.01	4,168.86	.....	101,557.41	19
90,560.27	18,043.56	586.92	370.68	109,561.43	20
78,364.55	21,716.68	.....	.....	100,081.23	21
42,961.26	19,359.50	3,987.82	.....	66,308.58	22
76,821.79	6,633.28	23,864.78	1,387.22	108,707.07	23
38,725.14	5,387.44	.....	.....	44,112.58	24
56,380.19	10,437.95	7,832.06	.....	74,650.20	25
58,003.39	7,680.81	.....	.....	65,684.20	26
36,958.54	5,901.63	7,668.18	.....	50,528.35	27
25,672.65	3,122.42	4,970.94	.....	33,766.01	28
40,057.65	6,973.95	.....	.....	47,031.60	29
42,720.04	8,539.86	1,303.95	2,232.90	54,796.75	30
13,053.85	22,475.39	.....	.....	35,529.24	31
33,431.31	8,667.21	4,909.25	.....	47,007.77	32
48,290.68	5,710.63	1,536.31	176.77	55,714.39	33
18,972.15	6,432.29	.....	.42	25,404.86	34
34,308.44	7,125.38	.....	.....	41,433.82	35
28,507.91	2,558.40	.....	.....	31,066.31	36
17,968.68	3,377.57	423.33	.....	21,769.58	37
33,227.01	4,956.30	907.47	.....	39,090.78	38
25,891.27	6,243.44	.....	5.28	32,139.99	39
38,614.49	3,875.21	1,787.22	328.00	44,604.92	40
49,362.43	8,323.15	1,632.80	.....	59,318.38	41
37,868.21	3,780.88	1,110.05	.....	42,759.14	42
28,874.26	7,759.48	392.07	.....	37,025.81	43
21,127.93	4,009.69	.....	.....	25,137.62	44
7,530.00	18,795.00	.....	114.24	26,439.24	45
26,925.40	9,634.22	.....	.....	36,559.62	46
16,307.27	3,593.90	11,766.21	5,543.92	37,211.30	47
14,089.57	2,069.74	.....	.....	16,159.31	48
9,444.31	2,251.42	386.40	.....	12,082.13	49
30,921.62	8,457.03	.....	1,462.19	40,840.84	50
22,045.44	3,912.17	.....	.....	25,957.61	51
7,590.70	2,540.98	.....	.....	10,131.68	52
.....	.....	1,492.15	22.20	1,514.35	53
11,013.75	6,653.86	35.84	.....	17,703.45	54
9,263.96	14,880.26	604.92	.....	24,749.14	55
9,727.93	3,870.01	2,996.07	.....	16,594.01	56
24,542.55	2,228.19	.....	.....	26,770.74	57



TABLE NO. 1—DATE OF INCORPORATION

No. in order of Population	Cities	Date of Incorporation		Population 1940 Census
		First	Last	
58	Maquoketa.....	1853	.....	4,076
59	Anamosa.....	1856	1872	4,069
60	Eagle Grove.....	1882	1893	4,024
61	Hampton.....	1870	1885	4,006
62	Missouri Valley.....	1871	1885	3,994
63	Sheldon.....	1876	1894	3,768
64	Clear Lake.....	1871	.....	3,764
65	Manchester.....	1886	.....	3,762
66	Harlan.....	1879	.....	3,727
67	Pella.....	1855	.....	3,638
68	Winterset.....	1876	1885	3,631
69	Eldora.....	1869	1896	3,553
70	Cresco.....	1868	1896	3,530
71	Onawa.....	1858	1906	3,438
72	Emmetsburg.....	1878	.....	3,374
73	Nevada.....	1869	1893	3,353
74	Osceola.....	1859	1886	3,281
75	Belle Plaine.....	1863	1866	3,202
76	Osage.....	1871	1880	3,196
77	Sac City.....	1856	1901	3,165
78	Bettendorf.....	1903	.....	3,143
79	Waukon.....	1883	1902	2,972
80	Clarion.....	1881	1912	2,971
81	New Hampton.....	1873	1896	2,933
82	Tama.....	1869	1893	2,832
83	Humboldt.....	1869	.....	2,819
84	Bloomfield.....	1863	1904	2,732
85	Hawarden.....	1887	1906	2,681
86	Rock Rapids.....	1886	1912	2,556
87	Monticello.....	1867	1896	2,546
88	Forest City.....	1879	.....	2,545
89	Tipton.....	1857	1865	2,518
90	Audubon.....	1881	1916	2,409
91	Rockwell City.....	1882	.....	2,391
92	Sibley.....	1875	.....	2,356
93	Sigourney.....	1858	.....	2,355
94	Leon.....	1867	1906	2,307
95	Marengo.....	1859	.....	2,260
96	Colfax.....	1875	1901	2,252
97	Ida Grove.....	1887	.....	2,238
98	Lake City.....	1881	1884	2,216
99	DeWitt.....	1858	.....	2,205
100	Hamburg.....	1867	.....	2,187
101	Corning.....	1871	1872	2,162
102	Spirit Lake.....	1878	.....	2,161
103	Bedford.....	1885	1895	2,151
104	Dyersville.....	1892	1912	2,138
105	Belmond.....	1881	.....	2,109
106	Madrid.....	1883	.....	2,074
107	Toledo.....	1866	1894	2,073
108	Guthrie Center.....	1880	.....	2,066
109	West Union.....	1857	.....	2,059
110	Grundy Center.....	1877	.....	2,012
111	Villisca.....	1869	1892	2,011
112	Mystic.....	1899	1909	1,884
113	Eldon.....	1877	.....	1,676
114	Stuart.....	1877	1885	1,611
115	Seymour.....	1874	1906	1,539



## —POPULATION—COUNTY TAX RECEIPTS—Continued

County Tax Receipts					No. in order of Population
General Govern- ment	Independent Divisions	Special Assessment	Other Receipts	Grand Total Taxes	
17,480.84	3,992.08	2,269.73		23,742.65	58
21,169.73			339.41	21,509.14	59
21,548.46	3,437.49			24,985.95	60
25,291.34	3,905.89	1,505.50		30,702.73	61
23,375.34	2,205.37			25,580.71	62
15,322.32	22,122.08	52.51		37,496.91	63
23,216.89	3,227.90			26,444.79	64
17,032.81	4,517.16	666.06		22,216.03	65
22,043.92				22,043.92	66
25,253.03	4,539.28	489.24		30,281.55	67
15,062.00	4,019.02	3,287.68		22,368.70	68
25,328.10	2,919.95			28,248.05	69
19,046.02	3,482.06	1,889.32	2,116.11	26,533.51	70
8,049.78	5,569.57	1,616.30	1,431.79	16,667.44	71
18,705.33	3,677.23	83.98		22,466.54	72
24,157.52				24,157.52	73
24,573.89	2,699.54	622.36		27,895.79	74
22,845.77	1,699.55			24,545.32	75
28,423.49	3,360.20	96.62		31,880.31	76
30,390.74	3,050.60	525.48		33,966.82	77
34,343.86		419.13		34,762.99	78
19,585.10	5,414.96	309.52		25,309.58	79
24,975.23	2,687.27	189.10		27,851.60	80
10,733.64	3,181.15			13,914.79	81
24,549.63		580.44		25,130.07	82
4,761.49	15,990.12	3,884.91	455.49	25,092.01	83
13,452.32	1,195.61		157.44	14,805.37	84
4,098.38	4,475.02			8,573.40	85
26,559.51	4,624.15	158.60		31,342.26	86
15,927.59	3,234.28			19,161.87	87
24,625.92		5,482.22		30,108.14	88
10,756.68	2,665.25			13,421.93	89
21,559.39	1,984.78	906.11		24,450.28	90
15,473.00				15,473.00	91
11,657.60	3,080.96		245.67	14,984.23	92
18,760.31	1,274.96			20,035.27	93
12,721.99	1,868.96	1,214.33		15,805.28	94
16,665.30	915.24		11.31	17,591.85	95
7,947.60	1,009.44			8,957.04	96
11,625.98				11,625.98	97
13,667.33	2,146.52	1.50		15,815.35	98
16,982.89				16,982.89	99
2,220.67	6,993.69	899.97		10,114.33	100
11,585.03	2,735.98			14,321.01	101
21,238.50	2,111.60			23,350.10	102
4,289.01	10,462.69	2,447.26		17,198.96	103
3,341.45	38,973.13			42,314.58	104
8,231.04				8,231.04	105
14,172.26	674.15	73.19		14,919.60	106
15,448.65	1,202.70			16,651.35	107
12,138.54				12,138.54	108
8,684.26	2,418.07		64.50	11,166.83	109
12,370.87	2,062.63			14,433.50	110
6,027.04	5,198.13	1,866.82		13,091.99	111
3,207.49				3,207.49	112
2,165.68	459.80		16.80	2,642.28	113
14,950.98	1,900.00			16,850.98	114
7,003.22	1,242.20			8,245.42	115



TABLE NO. 2—

No. in order of population	Cities	Office Receipts					
		Franchise	Poll tax	Business Licenses	Beer Permits	Cigarette Permits	Dog Licenses
	Grand Total.....	\$150,580.82	\$66,930.92	\$132,341.78	\$490,042.00	\$388,987.92	\$20,838.60
1	Des Moines.....	66,747.10		28,324.75	64,000.00	57,400.00	3,057.00
2	Sioux City.....	75,908.58		7,305.50	42,875.00	28,925.00	2,974.00
3	Davenport.....			22,783.80	30,475.00	19,100.00	3,690.00
4	Cedar Rapids.....			3,761.75	30,950.00	20,125.00	2,806.00
5	Waterloo.....		24,284.00	3,298.50	14,475.00	22,525.00	1,679.50
6	Dubuque.....	600.00		4,683.57	28,875.00	15,800.00	613.00
7	Council Bluffs.....	3,500.00		2,927.33	27,075.00	8,400.00	1,483.00
8	Ottumwa.....	1,951.66		2,306.25	15,550.00	11,125.00	198.25
9	Mason City.....			4,328.00	13,285.00	11,425.00	267.00
10	Clinton.....			2,504.73	15,600.00	9,900.00	112.25
11	Burlington.....	1,200.00		3,127.17	13,875.00	9,575.00	
12	Fort Dodge.....		3,045.00	2,016.50	10,125.00	10,975.00	340.00
13	Marshalltown.....			2,077.97	7,950.00	8,075.00	23.00
14	Muscatine.....				5,000.00	4,950.00	53.75
15	Iowa City.....		3,231.59	1,340.25	7,845.00	7,950.00	139.00
16	Keokuk.....			600.75	8,800.00	3,375.00	105.00
17	Fort Madison.....			620.50	7,250.00	3,356.25	77.00
18	Ames.....			1,179.00	2,251.00	3,487.50	
19	Boone.....		1,850.30	1,071.50	4,170.00	3,131.25	73.00
20	Oskaloosa.....			1,256.00	3,725.00	3,525.00	
21	Newton.....		186.20	737.15	2,725.00	2,587.50	284.00
22	Cedar Falls.....		2,302.50	787.00	1,920.00	2,775.00	353.25
23	Charles City.....	45.00	1,852.50	1,188.01	2,200.00	2,793.75	21.75
24	Centerville.....		1,204.80	1,199.00	1,592.00	1,987.50	133.50
25	Creston.....			1,343.20	3,525.00	2,343.75	
26	Oelwein.....		1,718.00	936.50	1,905.00	2,962.50	15.00
27	Cherokee.....		474.00	832.50	3,600.00	1,931.25	120.00
28	Knoxville.....		431.40	348.26	2,848.00	1,800.00	16.00
29	Shenandoah.....		740.00	411.66	1,100.00	1,631.25	279.00
30	Fairfield.....		921.00	311.49	1,825.00	2,025.00	
31	Webster City.....		1,515.85	956.24	2,625.00	2,718.75	
32	Spencer.....			1,074.30	2,700.00	2,871.75	91.50
33	Perry.....		654.00	572.23	3,332.00	1,935.42	18.00
34	Atlantic.....		44.75	1,035.25	3,550.00	2,043.75	
35	Red Oak.....		760.00	610.00	2,574.00	1,931.25	14.00
36	Chariton.....		276.00	435.75	1,500.00	1,556.25	43.00
37	Estherville.....		306.38	500.00	1,300.00	1,443.75	118.50
38	Carroll.....			523.50	2,088.00	2,418.75	
39	Le Mars.....		546.00	374.50	3,750.00	2,343.75	92.00
40	Decorah.....		647.50	638.50	2,191.00	3,168.75	19.00
41	Storm Lake.....		630.00	1,163.00	1,600.00	1,537.50	138.00
42	Washington.....			364.50	1,800.00	1,668.75	
43	Grinnell.....		920.00	510.40	1,500.00	1,612.50	158.25
44	Albia.....		676.00	662.50	2,025.00	1,500.00	
45	Algona.....			557.50	1,300.00	1,575.00	111.00
46	Clarinda.....		1,083.00	325.58	1,360.00	1,425.00	21.00
47	Marion.....			293.75	1,536.00	731.25	77.00
48	Mount Pleasant.....		102.40	223.00	500.00	1,368.75	
49	Glenwood.....		37.00	298.00	600.00	600.00	44.00
50	Iowa Falls.....		927.00	478.00	1,125.00	1,800.00	27.00
51	Denison.....		405.00	221.00	1,775.00	1,743.75	37.00
52	Independence.....		750.00	465.00	852.00	1,856.25	
53	West Des Moines.....	596.03		617.51	1,500.00	1,087.50	
54	Vinton.....		242.50	152.00	1,400.00	1,275.00	64.00
55	Waverly.....		1,072.06	133.00	1,500.00	1,256.25	10.50



## OFFICE RECEIPTS

Office Receipts									No. 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	
\$293,056.92	\$126,296.20	\$99,378.92	\$59,400.59	\$179,647.53	\$8,142.12	\$65,094.52	\$271,523.62	\$2,352,262.46	
108,308.38	35,044.53			32,929.28			19,296.35	415,107.37	1
24,843.10	7,236.60		3,739.74	3,749.58	3,014.70	5,194.75	1,645.04	207,411.59	2
23,088.89	13,374.65						4,295.43	116,807.77	3
11,255.48	15,037.80			3,554.55	918.32	21,473.97	7,201.84	117,084.71	4
35,533.10	21,128.80	40,791.84	1,993.77	3,544.68	519.47	1,516.03	105,862.06	277,149.75	5
10,212.45	8,301.00			4,376.71		186.66	15,037.05	88,685.44	6
7,045.60	2,593.50		14,509.50	4,091.75		2,109.10	160.84	73,895.62	7
3,539.85	107.05	5,286.30		1,647.53	22.00	2,534.75	11,663.47	55,932.11	8
6,990.50	5,006.12	4,203.31		50.00	772.07	4,021.86	160.90	50,509.76	9
7,003.61	2.50	475.57		1,379.12		3,935.90	1.96	40,915.63	10
1,957.79	3,171.92	7,023.59		8,184.78		435.12	4,033.25	52,583.62	11
8,534.89	2,499.50	70.80		120.00	24.80	2.50	2,243.45	39,997.44	12
4,063.98	1,901.90			5,717.55		4,097.99	1,200.63	35,108.02	13
1,502.20				662.50		191.31	2,629.18	14,988.94	14
0,578.88				1,501.50		121.50	705.00	29,412.72	15
785.92	421.50	6,089.18		705.52		1,371.26	75.00	22,329.13	16
645.90	347.50			717.50	411.54	777.30	483.66	14,687.15	17
4,046.16	3,316.93			1,305.59		343.47	6,047.78	21,977.43	18
1,037.46	783.45	2,103.86		885.00		661.80	792.52	16,560.14	19
1,450.15	270.20			54.54	9.12	18.00	119.75	10,427.76	20
691.72	252.25	1,336.07		55.00	11.99		1,017.52	9,884.40	21
1,836.70	1,200.55	1,463.57		1,457.74		62.02	3,131.03	17,289.36	22
251.00	347.50	109.08		1,281.51		91.62	54.48	10,236.20	23
784.71		58.75		27.50		93.50	5.00	7,086.26	24
832.23							395.41	8,439.59	25
1,017.10				44.35	62.09		202.24	8,862.78	26
405.50	174.50					12.20	793.59	8,343.54	27
144.10				15.00		94.38	439.58	6,136.72	28
582.41	247.00			2,348.21	36.50	181.42	90.72	7,648.17	29
61.56		196.21		336.35		614.29	121.52	6,412.42	30
1,285.88	972.25			1,075.01		1,739.61	643.87	13,532.46	31
250.70	144.00			15,599.93		470.98	89.99	23,293.15	32
133.25		4.00	4.50	2,288.00		899.59	18.32	9,859.31	33
413.00		3,859.76	100.00	1,378.17		3,635.97	2,379.05	18,439.70	34
203.00				404.49		272.59	906.80	7,676.13	35
228.00			194.75	100.50			186.36	4,520.61	36
309.00	13.00			46,949.85	426.69	250.21		51,617.38	37
425.64		2,771.03		255.00		68.34	152.09	8,702.35	38
262.00						25.50	4,478.99	11,872.74	39
335.18	71.00	507.57		705.76		809.76	2,648.25	11,742.27	40
63.15		597.19		225.98		182.58	398.00	6,535.40	41
173.50	27.00			112.35		7.20	199.92	4,353.22	42
138.50	4.00	3,742.20		727.95		657.47	55.20	10,026.47	43
229.85				41.00	667.36	3.25	1,534.69	7,339.65	44
33.75							15,061.63	18,638.88	45
151.00	161.00	3,621.28		1,697.00				9,844.86	46
2,443.35	426.00			870.19			2,458.27	8,835.81	47
369.35				775.30		29.21	288.59	3,656.60	48
		900.00		1,994.50		68.93	20.00	4,562.43	49
386.43				68.08		714.80	777.38	6,303.69	50
168.75						170.18		4,520.68	51
	2.00					522.97	9,277.22	13,725.44	52
302.05	213.00	19.72		30.00		2.28		4,368.09	53
67.50				62.50		65.44	1,166.62	4,495.56	54
428.05				163.00		22.08	1,008.79	5,593.73	55



TABLE NO. 2—

No. in order of population	Cities	Office Receipts					
		Franchise	Poll Tax	Business Licenses	Beer Permits	Cigarette Permits	Dog Licenses
56	Indianola		275.00	157.70	600.00	881.25	
57	Jefferson			437.00	2,000.00	1,537.50	
58	Maquoketa		246.00	549.10	2,573.00	1,818.75	
59	Anamosa		868.00	50.00	925.00	993.75	109.00
60	Eagle Grove		700.51	299.00	1,103.00	1,237.50	
61	Hampton		823.00	416.30	1,825.00	1,650.00	
62	Missouri Valley		374.00	431.50	1,475.00	1,087.50	20.50
63	Sheldon				3,652.00		
64	Clear Lake		322.00	339.00	2,160.00	2,343.75	19.00
65	Manchester		302.00	373.00	1,025.00	1,668.75	24.00
66	Harlan			285.34	1,450.00	1,500.00	22.00
67	Pella		587.50	155.00	512.00	732.00	
68	Winterset			358.74	1,200.00	1,387.50	
69	Eldora			195.00	837.75	1,256.25	
70	Cresco		423.00	208.00	1,980.00	1,500.00	
71	Onawa			304.67	1,327.00	1,087.50	
72	Emmetsburg		70.00	711.00	1,300.00	1,406.25	18.00
73	Nevada		261.00	80.00	925.00	1,125.00	
74	Osceola			499.00	1,525.00	1,293.00	
75	Belle Plaine			304.00	1,598.00	1,312.50	
76	Osage			203.00	1,100.00	918.75	
77	Sac City			374.00	1,150.00	1,387.50	
78	Bettendorf			555.00	750.00	712.50	126.00
79	Waukon		315.00	255.50	2,125.00	1,443.75	
80	Clarion		749.52	353.99	875.00	1,200.00	32.00
81	New Hampton		66.00	64.50	1,500.00	1,537.50	
82	Tama		306.00	42.00	1,675.00	1,425.00	
83	Humboldt		281.50	587.00	918.00	1,012.50	
84	Bloomfield			271.00	625.00	600.00	
85	Hawarden			90.00	800.00	712.50	
86	Rock Rapids		382.00	372.50	1,365.00	1,255.25	
87	Monticello		366.00	65.00	1,133.00	1,068.75	86.00
88	Forest City		294.00	616.00	1,050.00	1,031.25	
89	Tipton		291.50	181.50	400.00	825.00	
90	Audubon		250.00	100.00	1,121.00	1,050.00	
91	Rockwell City		275.00	158.50	525.00	750.00	75.00
92	Sibley		341.41	225.00	625.00	712.50	
93	Sigourney		306.00	195.00	1,015.00	750.00	
94	Leon			458.29	925.00	900.00	18.00
95	Marengo		628.11	312.00	1,215.00	918.75	48.00
96	Colfax		165.60	95.00	510.00	487.50	23.10
97	Ida Grove		1.00	138.50	768.00	787.50	23.00
98	Lake City		38.50	93.00	806.00	825.00	
99	DeWitt		207.00	202.00	1,825.00	1,162.50	14.00
100	Hamburg			99.50	400.00	600.00	26.00
101	Corning		390.00	398.50	700.00	975.00	4.00
102	Spirit Lake		291.00	190.00	790.00	850.00	
103	Bedford			352.50	812.00	412.50	13.00
104	Dyersville		398.00	45.50	1,075.00	881.25	
105	Belmond	32.45	470.35	317.00	1,173.25	762.50	43.00
106	Madrid		269.69	107.50	943.00	600.00	
107	Toledo			85.50	400.00	523.00	
108	Guthrie Center		161.00	471.50	1,525.00	925.00	1.00
109	West Union			223.00	1,000.00	825.00	
110	Grundy Center		347.50	294.50	750.00	650.00	97.00
111	Villisca			221.00	500.00	637.50	
112	Mystic		124.50	306.25	500.00	243.75	
113	Eldon			37.50	700.00	393.75	
114	Stuart		120.00		400.00	600.00	
115	Seymour		6.00	236.80	206.00	383.75	



## OFFICE RECEIPTS—Continued

Office Receipts									No. 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	
37.70				200.26			156.64	2,308.55	56
40.00	117.50	4.28		442.15	121.21	500.75	1,263.18	6,463.57	57
149.85				78.00		586.25	2,479.11	8,480.06	58
78.93	111.00				10.00	18.38	270.17	3,434.23	59
278.05				187.39	473.46	4.53	122.38	4,405.82	60
328.60	150.00			25.30		6.64	121.00	5,345.84	61
767.40				109.05		1.00	1,366.43	5,632.38	62
183.09			244.55	3,327.00			2,191.00	9,597.64	63
144.90	207.00			135.00			37.90	5,708.55	64
339.75		828.62		28.88			480.69	5,070.69	65
13.00	98.00			285.00			600.07	4,253.41	66
56.00	3.00	788.34		845.00	7.80		12.60	3,609.24	67
178.30	45.00			82.00		46.43	243.47	3,541.44	68
237.80	25.00						620.67	3,172.47	69
112.30				30.74		7.50	2.00	4,263.54	70
326.50	34.00			464.52		98.38	453.71	4,096.28	71
134.80			750.10	2,169.14			197.42	6,786.71	72
167.05				533.36			448.00	3,539.41	73
949.49				50.00		453.23	45.87	4,815.59	74
188.88						274.75	193.38	3,871.51	75
127.25	39.00			162.36			10.60	2,560.96	76
		4,543.49	145.01	637.06		5.00	194.50	8,436.56	77
1,304.58	30.00			707.44		102.92	1.00	4,289.44	78
23.00				22.50		161.52	71.29	4,417.56	79
76.00							219.36	3,505.87	80
	42.00	393.93		781.60		102.98	1,408.76	5,897.27	81
216.15	316.00			25.00		313.45	600.00	4,918.60	82
75.00		1,289.03		540.00	163.68	88.31	320.93	5,275.95	83
271.90				390.32			442.71	2,600.93	84
50.00				454.68	168.48	291.75	28.75	2,596.16	85
	58.70			1,006.40		151.72	61.72	4,653.29	86
2.00	2.00			462.71	31.50	8.95	28.13	3,254.04	87
133.35				1,462.50		25.86		4,612.96	88
	13.00			215.00		6.46	722.98	2,655.44	89
65.30	62.50			14.90			1,309.24	3,972.94	90
12.50				424.23			236.99	2,457.22	91
26.00	36.00	3,088.53	3.00				17,264.56	22,322.00	92
33.00	73.00			1,082.21		475.00	.40	3,929.61	93
314.52			.25	349.50			139.05	3,104.61	94
84.00	13.00					1.86	2,431.90	5,652.42	95
29.30				162.50			115.00	1,588.00	96
		3,157.57		209.00	25.00	10.16	1.50	5,121.23	97
1.00				653.26		7.48	131.91	2,556.15	98
151.60							14.93	3,577.03	99
268.85				114.84		53.92	25.00	1,588.11	100
122.00	9.00			125.75		1.02		2,725.27	101
107.65				1,562.35			217.19	4,008.19	102
41.00				100.00			20.73	1,751.73	103
45.00				949.70			198.34	3,592.79	104
90.10				448.24		6.25		3,343.14	105
110.00				10.00		20.00	35.00	2,095.19	106
40.00	5.00			468.10		365.79		1,887.39	107
105.45	8.00		37,685.42	443.90		3.44		41,329.71	108
85.00		54.25		178.89		33.41	46.23	2,445.78	109
24.00				31.00	195.34	82.56	6.76	2,478.66	110
196.68				5.00	17.00	6.67	21.01	1,604.86	111
55.00				7.66			59.65	1,296.81	112
				178.26		8.76	135.00	1,453.27	113
225.15					6.00		40.54	1,391.69	114
					26.00			858.55	115



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—STREET DEPARTMENT RECEIPTS

No. in order of Population	Cities	Street Department Receipts				
		Street Openings	Sprinkling, oil- ing, snow re- moval, weed cutting	Sewers	Miscellaneous Receipts	Total—Street Dept. Receipts
	Grand Total...	\$7,281.59	\$44,536.71	\$273,933.79	\$159,818.51	485,570.
1	Des Moines.....		279.20		44,103.05	44,382.25
2	Sioux City.....	1,985.00	49.45	1,584.09	8,468.46	12,087.00
3	Davenport.....	1,600.00	1,154.65		5,889.62	8,644.27
4	Cedar Rapids...	465.00	7,513.81	61,274.15	21,290.20	90,543.16
5	Waterloo.....	83.13	16,094.77	75,620.51	691.24	92,489.65
6	Dubuque.....			126.09	2,526.65	2,652.74
7	Council Bluffs..				1,359.75	1,359.75
8	Ottumwa.....		600.18	2,000.00	1,734.11	4,334.29
9	Mason City.....				1,080.76	1,080.76
10	Clinton.....		2,331.05			2,331.05
11	Burlington.....					
12	Fort Dodge.....	320.53		33,628.17	1,361.21	35,309.91
13	Marshalltown...		6.00	60,962.13		60,968.13
14	Muscatine.....			124.20	2,200.57	2,324.77
15	Iowa City.....		60.23	185.78	3,202.25	3,448.26
16	Keokuk.....			338.80		338.80
17	Fort Madison...			710.21		710.21
18	Ames.....				847.00	847.00
19	Boone.....		82.20			82.20
20	Oskaloosa.....	752.82		438.57	870.49	2,061.88
21	Newton.....		32.96	5.00		37.96
22	Cedar Falls.....		88.55		959.50	1,048.05
23	Charles City....		152.60			152.60
24	Centerville.....				528.00	528.00
25	Creston.....			211.50		211.50
26	Oelwein.....		39.00		866.04	905.04
27	Cherokee.....			183.67	430.69	614.36
28	Knoxville.....					
29	Shenandoah....	222.15	29.10	6.65	1,967.24	2,225.14
30	Fairfield.....		.75	24.27		25.02
31	Webster City....		81.25	96.74	16,652.68	16,830.67
32	Spencer.....		4.50	37.50	554.00	596.00
33	Perry.....	125.67			10,527.04	10,652.71
34	Atlantic.....			18.59	811.76	830.35
35	Red Oak.....	1,016.72	16.40		5,944.55	6,977.67
36	Chariton.....		1,098.39		865.59	1,963.98
37	Estherville.....	218.72	271.60	6,375.18	221.67	7,087.17
38	Carroll.....	5.00		14.00	1,247.99	1,266.99
39	Le Mars.....					
40	Decorah.....	111.14		2,377.94		2,489.08
41	Storm Lake.....		28.25	3,800.05	392.00	4,220.30
42	Washington.....		559.87	795.00	102.36	1,457.23
43	Grinnell.....		70.50			70.50
44	Albia.....	5.50	2.00	58.70	1,274.47	1,340.67
45	Algona.....			1,325.50		1,325.50
46	Clarinda.....				1,078.24	1,078.24
47	Marion.....					
48	Mount Pleasant.	150.71	31.00			181.71
49	Glenwood.....			75.00	213.57	288.57
50	Iowa Falls.....					
51	Denison.....	27.50	1.60	1.00	59.94	90.04
52	Independence....			550.00	710.94	1,260.94
53	W. Des Moines..	34.00	14.00		2.00	50.00
54	Vinton.....		3,677.85	1,220.88		4,898.73
55	Waverly.....			2,427.68		2,427.68
56	Indianola.....			129.85		129.85
57	Jefferson.....		9.25			9.25



TABLE NO. 3—STREET DEPARTMENT RECEIPTS—Continued

No. in order of Population	Cities	Street Department Receipts				
		Street Openings	Sprinkling, Oil-ing, Snow Re-moval, Weed Cutting	Sewers	Miscellaneous Receipts	Total—Street Dept. Receipts
58	Maquoketa.....		14.85	20.40		35.25
59	Anamosa.....		12.00	4,036.48	73.50	4,121.98
60	Eagle Grove.....				5,063.57	5,063.57
61	Hampton.....			40.00	34.30	74.30
62	Missouri Valley.....				318.50	318.50
63	Sheldon.....		1,684.16			1,684.16
64	Clear Lake.....		140.71	147.78	6.21	294.70
65	Manchester.....		104.03		677.56	781.59
66	Harlan.....		506.56			506.56
67	Pella.....		15.25	40.00	349.65	404.90
68	Winterset.....					
69	Eldora.....		1.00	712.00	1,615.47	2,328.47
70	Cresco.....		1,356.11	975.00		2,331.11
71	Onawa.....				58.00	58.00
72	Emmetsburg.....			2,749.03	105.04	2,854.07
73	Nevada.....				4.20	4.20
74	Osceola.....			4.00	16.60	20.60
75	Belle Plaine.....			4,671.54		4,671.54
76	Osage.....					
77	Sac City.....		142.50			142.50
78	Bettendorf.....	54.00	19.00	1,100.00	3,189.29	4,362.29
79	Waukon.....		3,473.99	137.82	974.59	4,586.40
80	Clarion.....		22.70		2,084.15	2,106.85
81	New Hampton.....					
82	Tama.....					
83	Humboldt.....	91.50		1,874.88		1,966.38
84	Bloomfield.....			122.48		122.48
85	Hawarden.....			3.00		3.00
86	Rock Rapids.....				64.56	64.56
87	Monticello.....		397.24			397.24
88	Forest City.....			31.00		31.00
89	Tipton.....		1,621.25			1,621.25
90	Audubon.....					
91	Rockwell City.....					
92	Sibley.....					
93	Sigourney.....					
94	Leon.....			13.18		13.18
95	Marengo.....		7.54	4.00		11.54
96	Colfax.....					
97	Ida Grove.....	12.50	617.66			630.16
98	Lake City.....			10.00		10.00
99	DeWitt.....		11.00	9.50	3.26	23.76
100	Hamburg.....		3.25			3.25
101	Corning.....				25.01	25.01
102	Spirit Lake.....					
103	Bedford.....					
104	Dyersville.....					
105	Belmond.....		2.00	30.00		32.00
106	Madrid.....					
107	Toledo.....					
108	Guthrie Center.....				2,410.75	2,410.75
109	West Union.....			443.80		443.80
110	Grundy Center.....		.75	27.50	547.67	575.92
111	Villisca.....		2.20		293.26	295.46
112	Mystic.....					
113	Eldon.....					
114	Stuart.....			3.00	837.51	840.51
115	Seymour.....				30.23	30.23



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—

Number in Order of Population	Cities	Water Works Receipts			
		Rentals	Sales	Miscellaneous	Total— Water Works
	Grand Total . . . . .	\$3,533,272.55	\$55,920.18	\$159,971.78	\$3,749,164.51
1	Des Moines . . . . .				
2	Sioux City . . . . .	334,492.43	3,367.54	9,509.98	347,369.95
3	Davenport . . . . .				
4	Cedar Rapids . . . . .	271,809.70			271,809.70
5	Waterloo . . . . .	211,496.68	6,532.64	35,334.11	253,363.43
6	Dubuque . . . . .	168,918.67		2,407.75	171,326.42
7	Council Bluffs . . . . .	221,074.02		14,071.98	235,146.00
8	Ottumwa . . . . .	203,580.82		7,023.64	210,604.46
9	Mason City . . . . .	118,851.02	26,133.71	1,387.00	146,371.73
10	Clinton . . . . .				
11	Burlington . . . . .				
12	Fort Dodge . . . . .	93,709.22	563.20	25,911.33	120,183.75
13	Marshalltown . . . . .	109,977.67		6,139.68	116,117.35
14	Muscatine . . . . .	76,917.46		5,400.68	82,318.14
15	Iowa City . . . . .				
16	Keokuk . . . . .	93,202.23		1,400.85	94,603.08
17	Fort Madison . . . . .	11,821.28		994.48	12,815.76
18	Ames . . . . .	78,698.88	135.60	2,869.40	81,703.88
19	Boone . . . . .	83,469.80	41.23	1,297.30	84,808.33
20	Oskaloosa . . . . .	60,612.69	660.00	3,810.29	65,082.98
21	Newton . . . . .	52,765.50		13,175.89	65,941.39
22	Cedar Falls . . . . .	42,597.69	2,125.39	2,459.72	47,182.80
23	Charles City . . . . .	29,288.01		368.78	29,656.79
24	Centerville . . . . .				
25	Creston . . . . .	56,276.66	147.07	496.30	56,920.03
26	Oelwein . . . . .	26,022.48		484.81	26,507.29
27	Cherokee . . . . .	21,066.53	342.68	20.70	21,429.91
28	Knoxville . . . . .	34,939.10	379.74		35,318.84
29	Shenandoah . . . . .	33,357.31	93.08	1,380.42	34,830.81
30	Fairfield . . . . .	38,886.85	61.89	366.00	39,314.74
31	Webster City . . . . .	27,821.96	202.87	43.16	28,067.99
32	Spencer . . . . .	21,264.83			21,264.83
33	Perry . . . . .	35,945.56		518.81	36,464.37
34	Atlantic . . . . .	24,382.29		426.10	24,808.39
35	Red Oak . . . . .	22,028.54	685.00	462.19	23,175.73
36	Chariton . . . . .	22,202.43	152.98	368.79	22,724.20
37	Estherville . . . . .	19,171.81	3,328.00	931.82	23,431.63
38	Carroll . . . . .	29,628.58		28.66	29,657.24
39	Le Mars . . . . .				
40	Decorah . . . . .	15,626.32		5.00	15,631.32
41	Storm Lake . . . . .	36,604.36	805.23	58.58	37,468.17
42	Washington . . . . .	20,658.48	1,836.48	1,443.48	23,938.44
43	Grinnell . . . . .	31,419.65	249.89	620.86	32,290.40
44	Albia . . . . .	14,484.86		696.42	15,181.28
45	Algona . . . . .	19,508.56		2,900.44	22,409.00
46	Clarinda . . . . .	28,430.06		1.00	28,431.06
47	Marion . . . . .				
48	Mount Pleasant . . . . .	18,312.61	58.94	340.53	18,712.08
49	Glenwood . . . . .	9,943.81		85.07	10,028.88
50	Iowa Falls . . . . .	14,492.69		10.00	14,502.69
51	Denison . . . . .	16,750.88	41.75	879.48	17,672.11
52	Independence . . . . .	12,339.84		15.77	12,355.61
53	West Des Moines . . . . .	16,652.93	216.85	492.67	17,362.45
54	Vinton . . . . .	15,657.97		128.79	15,786.76
55	Waverly . . . . .	18,224.75	963.00	164.29	19,352.04
56	Indianola . . . . .	13,578.68		1,048.23	14,626.91
57	Jefferson . . . . .	17,705.15	11.75	91.00	17,807.90







## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—

Number in Order of Population	Cities	Water Works Receipts			
		Rentals	Sales	Miscellaneous	Total— Water Works
58	Maquoketa.....	12,903.79	23.42	41.76	12,968.97
59	Anamosa.....	8,329.26		1,102.59	9,431.85
60	Eagle Grove.....	12,898.55	42.75	258.04	13,199.34
61	Hampton.....	14,607.53	316.88	299.80	15,224.21
62	Missouri Valley.....	12,729.52	138.02	422.89	13,290.43
63	Sheldon.....	17,475.02			17,475.02
64	Clear Lake.....	15,720.31	551.39	1,916.62	18,188.32
65	Manchester.....	11,072.54		268.53	11,341.07
66	Harlan.....	15,759.09	358.11	637.45	16,754.65
67	Pella.....	15,116.97	1,851.54	268.08	17,236.59
68	Winterset.....	8,142.91		795.91	8,938.82
69	Eldora.....	11,372.13			11,372.13
70	Cresco.....	11,897.37	361.98	406.84	12,666.19
71	Onawa.....	10,379.75	190.75	1,051.70	11,622.20
72	Emmetsburg.....	9,401.64			9,401.64
73	Nevada.....	13,490.77			13,490.77
74	Osceola.....	13,424.31		564.38	13,988.69
75	Belle Plaine.....	10,133.97			10,133.97
76	Osage.....	10,451.73		266.09	10,717.82
77	Sac City.....	10,825.76	181.75		11,007.51
78	Bettendorf.....				
79	Waukon.....	8,250.37	468.98	45.05	8,764.40
80	Clarion.....	12,812.61	40.69	203.00	13,056.30
81	New Hampton.....	8,856.41	153.50	11.18	9,021.09
82	Tama.....	8,856.94		21.50	8,878.44
83	Humboldt.....	10,793.97	998.22	89.78	11,881.97
84	Bloomfield.....	8,237.36	5.60	844.35	9,087.31
85	Hawarden.....	7,536.30	23.45	151.18	7,710.93
86	Rock Rapids.....	9,945.28			9,945.28
87	Monticello.....	8,791.71		11.93	8,803.64
88	Forest City.....	8,973.79	220.00	165.00	9,358.79
89	Tipton.....	10,626.70		138.00	10,764.70
90	Audubon.....	11,600.03		10.85	11,610.88
91	Rockwell City.....	10,600.97		113.11	10,714.08
92	Sibley.....	11,403.12		172.75	11,575.87
93	Sigourney.....	7,918.83	10.34	4.07	7,933.24
94	Leon.....	9,154.04			9,154.04
95	Marengo.....	6,252.42		118.41	6,370.83
96	Colfax.....	5,380.95			5,380.95
97	Ida Grove.....	7,491.65			7,491.65
98	Lake City.....	6,211.81	119.17	9.00	6,339.98
99	DeWitt.....	8,058.75		2.70	8,061.45
100	Hamburg.....	6,987.78			6,987.78
101	Corning.....	10,296.44		145.01	10,441.45
102	Spirit Lake.....	11,318.73			11,318.73
103	Bedford.....	9,176.60	280.50	170.87	9,627.97
104	Dyersville.....	4,921.82			4,921.82
105	Belmond.....	5,335.86	59.09	35.00	5,429.95
106	Madrid.....	5,315.87	78.06	290.45	5,684.38
107	Toledo.....	7,225.23		33.00	7,258.23
108	Guthrie Center.....	10,450.80		10.68	10,461.48
109	West Union.....	6,461.23	18.82	8.63	6,488.68
110	Grundy Center.....	8,085.42	16.27	696.77	8,798.46
111	Villisca.....	6,587.01	221.52	5.60	6,814.13
112	Mystic.....				
113	Eldon.....	3,689.04	52.87	91.00	3,832.91
114	Stuart.....	4,525.66			4,525.66
115	Seymour.....	2,337.83			2,337.83



## MUNICIPAL INDUSTRY RECEIPTS—Continued

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	
63,844.71	205.83	4,942.67	68,993.21			230.05	58
							59
						1,463.97	60
						733.00	61
						211.74	62
						3,344.55	63
						159.03	64
							65
90,042.81	3,267.81	1,703.30	95,013.92			784.20	66
76,876.59	1,745.45	1,239.78	79,861.82			250.91	67
62,888.79		1,687.27	64,576.06			73.00	68
						2,131.76	69
						181.25	70
73,496.16	249.00	578.16	74,323.32			3,676.97	71
				9,901.57		118.30	72
							73
						102.74	74
							75
						906.16	76
						107.87	77
							78
						611.70	79
						92.50	80
51,091.50	306.27		51,397.77		6,502.13	189.13	81
						47.00	82
						147.39	83
47,270.56		637.05	47,907.61			58.29	84
43,588.08	6,773.10	1,662.34	52,023.52			9.38	85
69,034.82			69,034.82		17,840.77	26.60	86
		24.84	24.84			135.00	87
49,306.97		1,038.36	50,345.33			585.20	88
42,706.98		269.00	42,975.98			142.32	89
						132.89	90
						99.64	91
77,156.42	6,512.20	994.53	84,663.15		26,209.52	255.81	92
						31.40	93
						93.01	94
						125.25	95
							96
							97
						117.87	98
							99
						166.85	100
53,591.67		1,564.13	55,155.80				101
						585.40	102
						392.83	103
							104
						30.00	105
						7.15	106
							107
							108
						221.96	109
						52.50	110
47,766.10	900.34	1,510.02	50,176.46			162.24	111
26,882.19	66.34	334.26	27,282.79				112
24,817.91			24,817.91				113
16,696.81		1,020.00	17,716.81				114
							115



TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—Market and Public		
		Rentals	Sales	Miscellaneous
	Grand Total.....	\$10,641.07	\$4,252.80	\$7,679.75
1	Des Moines.....			
2	Sioux City.....		2,400.00	1,535.50
3	Davenport.....			
4	Cedar Rapids.....			1,479.00
5	Waterloo.....			
6	Dubuque.....	660.80		
7	Council Bluffs.....			56.65
8	Ottumwa.....			
9	Mason City.....			40.35
10	Clinton.....			
11	Burlington.....	255.15		
12	Fort Dodge.....	97.00		
13	Marshalltown.....			
14	Muscatine.....	3,259.94		
15	Iowa City.....			795.40
16	Keokuk.....	2,349.32		
17	Fort Madison.....			
18	Ames.....			
19	Boone.....			
20	Oskaloosa.....			
21	Newton.....			
22	Cedar Falls.....			
23	Charles City.....			
24	Centerville.....			719.40
25	Creston.....			
26	Oelwein.....			
27	Cherokee.....			
28	Knoxville.....			
29	Shenandoah.....			
30	Fairfield.....			
31	Webster City.....	1,943.58		35.00
32	Spencer.....		1,852.80	
33	Perry.....			
34	Atlantic.....			
35	Red Oak.....			
36	Chariton.....			
37	Estherville.....			
38	Carroll.....			
39	Le Mars.....			
40	Decorah.....			
41	Storm Lake.....			
42	Washington.....			
43	Grinnell.....			
44	Albia.....			
45	Algona.....			
46	Clarinda.....			292.50
47	Marion.....			
48	Mount Pleasant.....			271.00
49	Glenwood.....			
50	Iowa Falls.....			
51	Denison.....			
52	Independence.....			
53	West Des Moines.....			
54	Vinton.....			
55	Waverly.....			
56	Indianola.....			
57	Jefferson.....			



## MUNICIPAL INDUSTRY RECEIPTS—Continued

Scales		Receipts—Parks and Bathing Beaches				Number in order of population
		Rentals	Sales	Miscellaneous	Total—parks and bathing beaches	
Total—markets and public scales	Receipts—bridges, docks, wharves, and landings					
\$22,573.62	\$45,628.05	\$79,790.60	\$29,049.82	\$88,024.49	\$196,854.91	
3,935.50	34,018.91	3,672.89	1,635.62	35,202.70	40,511.21	1
1479.00	317.00	10,696.21	779.17	1,589.71	13,065.09	2
660.80	5,186.40	29,314.86	10,362.41	1,268.23	40,945.50	3
56.65				4,063.29	4,063.29	4
40.35			10,862.62		10,862.62	5
255.15	2,583.99	2,694.87			2,694.87	6
97.00		630.32	76.50	10,034.63	10,741.45	7
3,259.94	3,416.75			3,204.40	3,204.40	8
795.40				20.00	20.00	9
2,349.32	105.00	3,210.45	215.00	7,348.75	10,774.20	10
						11
				4,227.47	4,227.47	12
			12.90		12.90	13
		171.50			171.50	14
						15
				1,052.50	1,052.50	16
		111.97		30.00	141.97	17
		5,349.79		2,358.52	2,358.52	18
					5,349.79	19
				425.00	425.00	20
719.40						21
		347.65		22.82	370.47	22
						23
		435.97			435.97	24
		1,407.93			1,407.93	25
		42.42			42.42	26
						27
1,978.58		1,916.81		46.72	1,963.53	28
1,852.80		120.00	3,164.02	2,597.57	5,881.59	29
				386.28	386.28	30
				1,489.43	1,489.43	31
		3,220.71			3,220.71	32
						33
				637.00	637.00	34
						35
				4,507.95	4,507.95	36
				1,060.05	1,060.05	37
				189.50	189.50	38
				19.25	19.25	39
						40
		1,536.42			1,536.42	41
292.50		317.65			317.65	42
				50.00	50.00	43
271.00		82.25			82.25	44
		625.00		4,900.00	5,525.00	45
		980.86	400.00	3.61	1,384.47	46
				164.52	164.52	47
						48
						49
		665.28			665.28	50
		2,432.10			2,432.10	51
						52
		1,317.23			1,317.23	53
						54
						55
						56
						57



TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—Market and Public		
		Rentals	Sales	Miscellaneous
58	Maquoketa.....	798.90		
59	Anamosa.....			
60	Eagle Grove.....			
61	Hampton.....			
62	Missouri Valley.....			
63	Sheldon.....			
64	Clear Lake.....			
65	Manchester.....			
66	Harlan.....			
67	Pella.....			
68	Winterset.....			
69	Eldora.....			
70	Cresco.....			
71	Onawa.....			
72	Emmetsburg.....			
73	Nevada.....			
74	Osceola.....			
75	Belle Plaine.....			
76	Osage.....			
77	Sac City.....			
78	Bettendorf.....			
79	Waukon.....			2,454.95
80	Clarion.....			
81	New Hampton.....			
82	Tama.....			
83	Humboldt.....			
84	Bloomfield.....	1,264.38		
85	Hawarden.....			
86	Rock Rapids.....			
87	Monticello.....			
88	Forest City.....			
89	Tipton.....			
90	Audubon.....			
91	Rockwell City.....			
92	Sibley.....			
93	Sigourney.....			
94	Leon.....			
95	Marengo.....			
96	Colfax.....			
97	Ida Grove.....			
98	Lake City.....			
99	DeWitt.....			
100	Hamburg.....			
101	Corning.....			
102	Spirit Lake.....			
103	Bedford.....			
104	Dyersville.....	12.00		
105	Belmond.....			
106	Madrid.....			
107	Toledo.....			
108	Guthrie Center.....			
109	West Union.....			
110	Grundy Center.....			
111	Villisca.....			
112	Mystic.....			
113	Eldon.....			
114	Stuart.....			
115	Seymour.....			



## MUNICIPAL INDUSTRY RECEIPTS—Continued

Scales		Receipts—Parks and Bathing Beaches				Number in order of population
		Rentals	Sales	Miscellaneous	Total—parks and bathing beaches	
798.90						58
						59
		1,551.46			1,551.46	60
				2.30	2.30	61
		374.29			374.29	62
		2,217.39			2,217.39	63
				223.70	223.70	64
						65
						66
		1,304.48			1,304.48	67
				6.14	6.14	68
				71.25	71.25	69
						70
						71
						72
						73
						74
						75
						76
		547.90			547.90	77
						78
2,454.95				70.26	70.26	79
		4.53			4.53	80
		1,739.69			1,739.69	81
						82
		28.00			28.00	83
1,264.38						84
				15.00	15.00	85
		81.90			81.90	86
				200.00	200.00	87
		328.25			328.25	88
						89
						90
				222.11	222.11	91
						92
		220.25			220.25	93
						94
						95
		20.00			20.00	96
						97
						98
						99
						100
						101
						102
						103
12.00						104
						105
		34.32			34.32	106
						107
						108
						109
		37.00	793.39	263.83	1,094.22	110
						111
						112
						113
						114
			748.19	50.00	798.19	115



TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—	
		Rentals	Sales
	Grand Totals.....	\$12,500.69	\$55,320.02
1	Des Moines.....		14,136.64
2	Sioux City.....		2,618.95
3	Davenport.....		
4	Cedar Rapids.....		
5	Waterloo.....		
6	Dubuque.....		
7	Council Bluffs.....		
8	Ottumwa.....		
9	Mason City.....		
10	Clinton.....		
11	Burlington.....		
12	Fort Dodge.....		
13	Marshalltown.....		
14	Muscatine.....	409.00	2,381.14
15	Iowa City.....		
16	Keokuk.....		1,621.00
17	Fort Madison.....		803.00
18	Ames.....		1,977.59
19	Boone.....		1,001.00
20	Oskaloosa.....		
21	Newton.....		2,541.85
22	Cedar Falls.....		2,647.14
23	Charles City.....		
24	Centerville.....		
25	Creston.....		867.00
26	Oelwein.....		2,142.47
27	Cherokee.....		416.00
28	Knoxville.....		172.50
29	Shenandoah.....		3,073.16
30	Fairfield.....		
31	Webster City.....	1,710.03	868.00
32	Spencer.....		743.00
33	Perry.....		615.25
34	Atlantic.....		
35	Red Oak.....	1,800.00	1,187.56
36	Chariton.....	636.16	989.22
37	Estherville.....		
38	Carroll.....		223.60
39	Le Mars.....		
40	Decorah.....		
41	Storm Lake.....		
42	Washington.....		75.00
43	Grinnell.....		1,177.55
44	Albia.....		534.00
45	Algona.....		
46	Clarinda.....		327.40
47	Marion.....		230.75
48	Mount Pleasant.....	2,161.30	593.12
49	Glenwood.....		
50	Iowa Falls.....		
51	Denison.....		
52	Independence.....		
53	West Des Moines.....		
54	Vinton.....		
55	Waverly.....	2,001.25	1,391.60
56	Indianola.....		110.50
57	Jefferson.....		696.30



## MUNICIPAL INDUSTRY RECEIPTS—Continued

Cemeteries		Total—cemetery perpetual care	Total—hospitals	Total—miscellaneous	Total—all municipal industry receipts	Number in order of population
Miscellaneous	Total—cemeteries					
\$88,209.57	\$156,030.28	\$51,433.11	\$327,095.65	\$506,728.05	\$8,676,384.61	
30,444.27	44,580.91	.....	.....	72,202.03	200,837.36	1
1,964.34	4,583.29	.....	.....	18,292.14	390,445.97	2
.....	.....	.....	.....	44,854.63	123,014.88	3
.....	.....	.....	.....	22,006.23	302,210.71	4
.....	.....	.....	.....	.....	266,224.05	5
.....	.....	.....	.....	1,939.75	183,923.20	6
.....	.....	.....	.....	1,102.00	248,579.13	7
.....	.....	.....	.....	22,858.29	252,708.34	8
.....	.....	.....	.....	119.03	148,824.65	9
.....	.....	.....	.....	.....	12,391.87	10
.....	.....	.....	.....	133,414.98	137,291.46	11
.....	.....	.....	.....	.....	121,198.29	12
.....	.....	.....	.....	.....	123,872.00	13
11,586.43	14,376.57	10,432.62	.....	682.65	684,677.22	14
3,180.00	3,180.00	890.40	.....	50,314.86	55,935.57	15
3,787.59	5,408.59	1,135.00	.....	.....	104,973.16	16
626.25	1,229.25	2,177.50	.....	69.68	16,916.02	17
1,395.61	3,373.20	1,189.25	46,919.96	31,691.72	508,558.48	18
2,810.00	3,811.00	25.00	.....	3,802.77	94,068.57	19
.....	.....	.....	.....	1,416.80	67,005.49	20
435.40	2,977.25	1,046.80	48,350.26	12,207.01	178,289.41	21
660.00	3,307.14	1,159.06	42,709.90	7,333.51	395,703.47	22
.....	.....	.....	59,198.53	.....	89,720.07	23
.....	.....	.....	.....	365.00	1,671.32	24
1,804.14	2,671.14	1,010.76	.....	.....	61,656.70	25
.....	2,142.47	815.78	.....	.....	29,748.57	26
1,044.80	1,460.80	1,019.18	.....	565.61	25,163.56	27
724.54	897.04	613.00	.....	.....	38,417.00	28
759.10	3,832.26	893.00	.....	.....	40,167.87	29
.....	.....	.....	.....	48.40	39,363.14	30
1,345.67	3,923.70	2,585.75	.....	.....	224,195.68	31
2,709.01	3,452.01	9,685.69	29,974.95	13,483.39	284,559.55	32
2,346.95	2,962.20	.....	.....	.....	39,964.85	33
.....	.....	.....	.....	.....	148,030.04	34
2,000.00	4,987.56	1,369.07	.....	.....	33,075.19	35
1,275.74	2,901.12	1,014.19	.....	178.00	27,168.75	36
.....	.....	.....	.....	.....	146,249.11	37
.....	223.60	170.00	.....	.....	30,307.50	38
.....	.....	.....	.....	.....	4,507.95	39
.....	.....	.....	.....	549.05	18,664.40	40
.....	.....	.....	.....	.....	38,132.76	41
7.00	82.00	.....	.....	.....	24,780.29	42
2,019.55	3,197.10	2,123.86	.....	.....	38,521.92	43
2,194.50	2,728.50	1,251.00	.....	.....	19,347.84	44
.....	.....	.....	.....	27,835.70	178,682.22	45
1,852.50	2,179.90	790.31	32,059.59	1,450.00	65,824.72	46
1,054.95	1,285.70	1,509.09	.....	.....	3,748.26	47
888.00	3,642.42	1,845.13	.....	5,081.74	132,016.85	48
.....	.....	.....	.....	.....	15,590.88	49
.....	.....	.....	31,886.69	.....	48,050.73	50
.....	.....	.....	.....	4.65	102,260.39	51
.....	.....	.....	.....	68.53	90,558.08	52
.....	.....	.....	.....	.....	17,362.45	53
.....	.....	.....	1,800.00	.....	80,709.94	54
940.71	4,333.56	.....	.....	.....	123,656.05	55
142.30	252.80	.....	.....	.....	74,996.31	56
197.50	893.80	1,490.00	.....	.....	21,822.38	57



TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—	
		Rentals	Sales
58	Maquoketa.....		
59	Anamosa.....		
60	Eagle Grove.....	1,009.13	368.67
61	Hampton.....		
62	Missouri Valley.....		
63	Sheldon.....		1,270.50
64	Clear Lake.....	557.00	691.75
65	Manchester.....		
66	Harlan.....		
67	Pella.....		
68	Winterset.....		
69	Eldora.....		
70	Cresco.....		
71	Onawa.....	487.12	758.00
72	Emmetsburg.....		
73	Nevada.....		
74	Osceola.....		
75	Belle Plaine.....		
76	Osage.....		236.84
77	Sac City.....	428.70	333.50
78	Bettendorf.....		
79	Waukon.....		
80	Clarion.....	280.00	353.50
81	New Hampton.....		
82	Tama.....		570.00
83	Humboldt.....		
84	Bloomfield.....		
85	Hawarden.....		485.00
86	Rock Rapids.....		591.00
87	Monticello.....	264.50	620.00
88	Forest City.....		
89	Tipton.....		
90	Audubon.....		
91	Rockwell City.....		
92	Sibley.....		
93	Sigourney.....		
94	Leon.....		741.92
95	Marengo.....		
96	Colfax.....		
97	Ida Grove.....		
98	Lake City.....	225.50	170.00
99	DeWitt.....		220.00
100	Hamburg.....		41.00
101	Corning.....		117.50
102	Spirit Lake.....		
103	Bedford.....		95.00
104	Dyersville.....		
105	Belmond.....		
106	Madrid.....		
107	Toledo.....		195.00
108	Guthrie Center.....		443.72
109	West Union.....		
110	Grundy Center.....		
111	Villisca.....	531.00	195.00
112	Mystic.....		170.00
113	Eldon.....		249.33
114	Stuart.....		145.00
115	Seymour.....		295.50



## MUNICIPAL INDUSTRY RECEIPTS—Continued

Cemeteries		Total—cemetery perpetual care	Total—hospitals	Total—miscellaneous	Total—all municipal industry receipts	Number in order of population
Miscellaneous	Total—cemeteries					
.....	.....	.....	.....	.....	82,991.13	58
.....	.....	.....	.....	1.50	9,433.35	59
416.30	1,794.10	1,767.95	.....	.....	19,776.82	60
.....	.....	.....	.....	.....	15,959.51	61
.....	.....	.....	.....	.....	13,876.46	62
.....	1,270.50	.....	.....	1,499.20	25,806.66	63
60.00	1,308.75	.....	.....	14.65	19,894.45	64
.....	.....	.....	.....	.....	11,341.07	65
.....	.....	.....	.....	.....	112,552.77	66
.....	.....	.....	.....	.....	98,653.80	67
.....	.....	.....	.....	25,534.57	99,128.59	68
.....	.....	.....	.....	.....	13,575.14	69
.....	.....	.....	.....	.....	12,847.44	70
399.61	1,644.73	292.42	.....	1,643.18	93,202.82	71
.....	.....	.....	.....	.....	19,421.51	72
.....	.....	.....	.....	140.50	13,631.27	73
1,642.62	1,642.62	640.50	.....	.....	16,374.55	74
.....	.....	.....	.....	.....	10,133.97	75
903.31	1,140.15	359.78	15,845.85	100.00	29,069.76	76
.....	762.20	.....	.....	.....	12,425.48	77
.....	.....	.....	.....	.....	.....	78
.....	.....	.....	.....	.....	11,901.31	79
9.31	642.81	410.85	.....	1,088.26	15,295.25	80
.....	.....	.....	.....	298.00	69,147.81	81
157.30	727.30	.....	.....	1,069.59	10,722.33	82
.....	.....	.....	.....	46.00	12,103.36	83
.....	.....	.....	.....	865.00	59,182.59	84
325.00	810.00	167.76	9,137.48	.....	69,874.07	85
.....	591.00	.....	.....	488.50	98,008.87	86
352.35	1,236.85	.....	.....	.....	10,400.33	87
.....	.....	.....	.....	.....	60,617.57	88
.....	.....	.....	.....	.....	53,883.00	89
.....	.....	.....	.....	.....	11,743.77	90
.....	.....	.....	.....	.....	11,035.83	91
.....	.....	.....	.....	.....	122,704.35	92
.....	741.92	.....	.....	.....	7,964.64	93
.....	.....	.....	.....	.....	10,209.22	94
.....	.....	.....	.....	.....	6,496.08	95
.....	.....	.....	.....	.....	5,380.95	96
.....	.....	.....	.....	.....	7,511.65	97
5.00	400.50	.....	.....	.....	6,858.35	98
.....	220.00	.....	.....	.....	8,281.45	99
246.00	287.00	.....	.....	.....	7,441.63	100
178.00	295.50	150.00	.....	.....	66,042.75	101
45.00	45.00	.....	.....	.....	11,949.13	102
131.26	226.26	.....	.....	.95	10,248.01	103
.....	.....	.....	.....	.....	4,933.82	104
.....	.....	.....	.....	.....	5,459.95	105
32.05	32.05	.....	.....	.....	5,757.90	106
523.57	718.57	.....	.....	.....	7,976.80	107
.....	443.72	832.96	.....	.....	11,738.16	108
.....	.....	.....	9,212.44	.....	15,923.08	109
.....	.....	.....	.....	.....	9,945.18	110
86.04	812.04	569.45	.....	.....	58,534.32	111
.....	170.00	.....	.....	.....	170.00	112
.....	249.33	.....	.....	.....	31,365.03	113
.....	145.00	.....	.....	.....	29,488.57	114
2,500.00	2,795.50	.....	.....	.....	23,648.33	115



## REPORT OF MUNICIPAL FINANCES

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.....	\$1,312,994.88	\$11,824.47	\$7,843.52	\$1,332,662.87	\$380,500.00	\$969.57
1	Des Moines.....	61,000.00		190.63	61,190.63		
2	Sioux City.....	429,141.77	7,279.80	6,350.81	442,772.38	150,000.00	301.00
3	Davenport.....	521,000.00	3,152.00	409.48	524,561.48		
4	Cedar Rapids.....	15,000.00	30.00	58.33	15,088.33	53,000.00	25.00
5	Waterloo.....						
6	Dubuque.....					8,500.00	3.57
7	Council Bluffs.....						
8	Ottumwa.....						
9	Mason City.....						
10	Clinton.....						
11	Burlington.....						
12	Fort Dodge.....						
13	Marshalltown.....						
14	Muscatine.....	9,800.00			9,800.00		
15	Iowa City.....						
16	Keokuk.....						
17	Fort Madison.....						
18	Ames.....						
19	Boone.....						
20	Oskaloosa.....	11,000.00			11,000.00		
21	Newton.....						
22	Cedar Falls.....						
23	Charles City.....						
24	Centerville.....						
25	Creston.....						
26	Oelwein.....						
27	Cherokee.....						
28	Knoxville.....						
29	Shenandoah.....	13,000.00		43.33	13,043.33		
30	Fairfield.....	8,700.00	101.00	14.02	8,815.02		
31	Webster City.....						
32	Spencer.....	3,853.11		30.25	3,883.36		
33	Perry.....	8,000.00			8,000.00		
34	Atlantic.....	100,000.00	500.00	168.61	100,668.61		
35	Red Oak.....						
36	Chariton.....						
37	Estherville.....					110,000.00	
38	Carroll.....						
39	Le Mars.....						
40	Decorah.....						
41	Storm Lake.....						
42	Washington.....						
43	Grinnell.....						
44	Albia.....						
45	Algona.....						
46	Clarinda.....						
47	Marion.....						
48	Mount Pleasant.....						
49	Glenwood.....						
50	Iowa Falls.....						
51	Denison.....						
52	Independence.....						
53	West Des Moines.....						
54	Vinton.....						
55	Waverly.....						
56	Indianola.....						
57	Jefferson.....	11,500.00	76.67	51.83	11,628.50		



## GENERAL TABLES—CITIES

## BOND RECEIPTS

[illegible]



## REPORT OF MUNICIPAL FINANCES

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
58	Maquoketa						
59	Anamosa						
60	Eagle Grove						
61	Hampton						
62	Missouri Valley						
63	Sheldon						
64	Clear Lake						
65	Manchester						
66	Harlan						
67	Pella						
68	Winterset						
69	Eldora						
70	Cresco	11,000.00	75.00	31.01	11,106.01		
71	Onawa						
72	Emmetsburg						
73	Nevada	33,100.00	210.00	28.02	33,338.02		
74	Osceola						
75	Belle Plaine						
76	Osage						
77	Sac City						
78	Bettendorf	9,500.00		16.63	9,516.63		
79	Waukon					4,000.00	
80	Clarion	22,000.00	400.00	52.75	22,452.75		
81	New Hampton						
82	Tama						
83	Humboldt						
84	Bloomfield						
85	Hawarden					15,000.00	
86	Rock Rapids						
87	Monticello						
88	Forest City						
89	Tipton						
90	Audubon						
91	Rockwell City						
92	Sibley						
93	Sigourney						
94	Leon						
95	Marengo	33,000.00		378.18	33,378.18		
96	Colfax						
97	Ida Grove						
98	Lake City						
99	DeWitt					30,000.00	
100	Hamburg						
101	Corning						
102	Spirit Lake						
103	Bedford						
104	Dyersville						
105	Belmond						
106	Madrid						
107	Toledo					10,000.00	640.00
108	Guthrie Center						
109	West Union	6,900.00			6,900.00		
110	Grundy Center						
111	Villisca						
112	Mystic						
113	Eldon						
114	Stuart	5,500.00		19.64	5,519.64		
115	Seymour						



## BOND RECEIPTS—Continued

Municipal Bonds		Receipts—Special Assessment Bonds				Receipts—Loans, Miscellaneous		Total receipts—bonds, loans and miscellaneous	Number in order of population
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		
									58
									59
									60
									61
									62
									63
									64
									65
									66
									67
		5,928.59		74.10	6,002.69			6,002.69	68
								11,106.01	69
									70
									71
								33,338.02	72
									73
									74
									75
									76
									77
36.00	4,036.00							9,516.63	78
								4,036.00	79
								22,452.75	80
									81
									82
									83
	15,000.00								84
								15,000.00	85
									86
									87
									88
									89
									90
									91
									92
									93
									94
								33,378.18	95
									96
									97
331.67	30,331.67						329.50	30,661.17	98
									99
									100
									101
									102
							10,029.86	10,029.86	103
									104
									105
16.67	10,656.67								106
								10,656.67	107
									108
								6,900.00	109
									110
									111
									112
									113
								5,519.64	114
							5,500.00	5,500.00	115



## REPORT OF MUNICIPAL FINANCES

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.....	\$2,036,127.12	\$558,700.80	\$313,979.75	\$2,908,807.67	29,777,271.85
1	Des Moines.....	115,614.97	89,602.15	38,083.81	243,300.93	4,147,217.03
2	Sioux City.....	26,000.00	14,009.22	.....	40,009.22	2,438,661.96
3	Davenport.....	25,000.00	307,590.84	72.13	332,662.97	2,133,770.73
4	Cedar Rapids.....	.....	12,114.30	11,900.90	24,015.20	1,437,202.22
5	Waterloo.....	318,521.77	7,442.17	.....	325,963.94	1,531,292.71
6	Dubuque.....	69,517.50	5,131.33	23,583.64	98,232.47	1,139,765.95
7	Council Bluffs.....	143,427.63	6,735.16	4,919.64	155,082.43	1,011,715.94
8	Ottumwa.....	889.41	2,240.32	.....	3,129.73	582,639.13
9	Mason City.....	19,876.89	5,975.65	27,764.14	53,616.68	655,961.00
10	Clinton.....	.....	3,905.15	35.00	3,940.15	412,443.49
11	Burlington.....	128,629.66	3,092.45	4,776.83	136,498.94	615,831.40
12	Fort Dodge.....	81,467.82	3,362.21	.....	84,830.03	590,943.53
13	Marshalltown.....	41,041.07	35,200.05	60,255.99	136,497.11	510,334.55
14	Muscatine.....	34,648.71	1,609.71	1,000.00	37,258.42	878,927.21
15	Iowa City.....	71,390.81	.....	2,948.70	74,339.51	383,578.41
16	Keokuk.....	60,512.50	3,816.18	.....	64,328.68	363,843.50
17	Fort Madison.....	5,187.35	524.38	.....	5,711.73	149,421.39
18	Ames.....	241,880.63	807.69	5,000.80	247,689.12	935,440.51
19	Boone.....	10,321.29	5,325.86	18,252.17	33,899.32	246,167.64
20	Oskaloosa.....	4,600.00	4,041.85	.....	8,641.85	210,075.91
21	Newton.....	2,640.00	735.91	.....	3,375.91	291,668.91
22	Cedar Falls.....	52,000.00	9,809.82	.....	61,809.82	543,859.28
23	Charles City.....	14,643.86	850.00	.....	15,493.86	224,309.80
24	Centerville.....	.....	394.61	.....	394.61	53,792.77
25	Creston.....	2,037.15	537.87	.....	2,575.02	152,533.01
26	Oelwein.....	.....	.....	.....	.....	105,200.59
27	Cherokee.....	13,286.89	.....	.....	13,286.89	97,936.70
28	Knoxville.....	1,718.60	390.00	.....	2,108.60	80,428.33
29	Shenandoah.....	11,160.24	839.45	53.60	12,053.29	122,169.40
30	Fairfield.....	.....	.....	.....	.....	109,412.35
31	Webster City.....	13,513.73	3,662.78	44,521.26	61,697.77	351,785.82
32	Spencer.....	32,696.99	440.00	.....	33,136.99	425,055.37
33	Perry.....	1,584.66	.....	.....	1,584.66	125,775.92
34	Atlantic.....	4,000.00	1,451.00	7,143.00	12,594.00	317,128.26
35	Red Oak.....	3,399.79	.....	927.44	4,327.23	93,490.04
36	Chariton.....	4,477.92	.....	.....	4,477.92	69,197.57
37	Estherville.....	84,139.07	4,614.05	2,629.95	91,383.07	428,106.31
38	Carroll.....	7,685.71	635.00	6,000.00	14,320.71	93,688.33
39	LeMars.....	3,234.61	.....	146.50	3,381.11	51,901.79
40	Decorah.....	11,000.00	215.00	.....	11,215.00	88,715.67
41	Storm Lake.....	147.78	.....	.....	147.78	108,354.62
42	Washington.....	.....	.....	4,500.00	4,500.00	77,849.88
43	Grinnell.....	12,500.00	.....	.....	12,500.00	98,144.70
44	Albia.....	2,615.42	461.00	.....	3,076.42	56,242.20
45	Algona.....	.....	1,439.27	26,204.25	27,643.52	254,329.36
46	Clarinda.....	.....	.....	27.30	27.30	118,380.82
47	Marion.....	255.53	.....	762.50	1,018.03	73,286.80
48	Mount Pleasant.....	27,135.34	.....	10.65	27,145.99	179,160.46
49	Glenwood.....	.....	475.00	.....	475.00	32,999.01
50	Iowa Falls.....	.....	338.69	37.73	376.42	95,571.68
51	Denison.....	6,000.00	750.50	.....	6,750.50	139,579.22
52	Independence.....	44,703.80	2,278.43	.....	46,982.23	162,658.37
53	West Des Moines.....	.....	.....	.....	.....	23,294.89
54	Vinton.....	20,398.53	.....	.....	20,398.53	128,206.21
55	Waverly.....	6,000.00	.....	.....	6,000.00	162,426.60
56	Indianola.....	18,754.69	848.40	313.67	19,916.76	113,945.48
57	Jefferson.....	.....	.....	.....	.....	66,694.44



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	
58	Maquoketa.....	38,293.78			38,293.78	153,542.87
59	Anamosa.....	3,990.88	3,406.02	25.48	7,422.38	45,921.08
60	Eagle Grove.....		663.75		663.75	54,895.91
61	Hampton.....	5,824.39	236.00		6,060.39	58,142.77
62	Missouri Valley.....					45,408.05
63	Sheldon.....					74,585.37
64	Clear Lake.....	10,412.26			10,412.26	62,754.75
65	Manchester.....	1,480.72			1,480.72	40,890.10
66	Harlan.....	4,746.70			4,746.70	144,103.36
67	Pella.....	1,033.32			1,033.32	134,072.81
68	Winterset.....		657.00		657.00	131,698.42
69	Eldora.....	2,304.34			2,304.34	49,628.47
70	Cresco.....	4,855.29		82.39	4,937.68	62,019.29
71	Onawa.....	6,388.88	790.00	.61	7,179.49	121,204.03
72	Emmetsburg.....	6,260.40	290.00		6,550.40	58,079.23
73	Nevada.....					74,670.42
74	Osceola.....	7,782.99	219.83	1,516.68	9,519.50	58,626.03
75	Belle Plaine.....	2,780.36	170.00	5,989.86	8,940.22	52,162.56
76	Osage.....	14,000.00			14,000.00	77,511.03
77	Sac City.....	1,552.00		.30	1,552.30	56,523.66
78	Bettendorf.....	4,096.12			4,096.12	57,027.47
79	Waukon.....	3,600.00			3,600.00	53,850.85
80	Clarion.....	3,632.50			3,632.50	74,844.82
81	New Hampton.....	11,278.94		884.91	12,163.85	101,123.72
82	Tama.....	2,826.86	42.00	11.93	2,880.79	43,651.79
83	Humboldt.....	2,700.00	180.00		2,880.00	47,317.70
84	Bloomfield.....		3,398.09		3,398.09	80,109.46
85	Hawarden.....	9,000.00	655.00		9,655.00	105,701.63
86	Rock Rapids.....	6,638.34		9,599.14	16,237.48	150,306.46
87	Monticello.....	6,840.38		338.67	7,179.05	40,392.53
88	Forest City.....	3,797.35			3,797.35	99,167.02
89	Tipton.....	122.25			122.25	71,703.87
90	Audubon.....					40,166.99
91	Rockwell City.....			1,520.00	1,520.00	30,486.05
92	Sibley.....	35,870.51	637.00		36,507.51	196,518.09
93	Sigourney.....	1,211.37		.20	1,211.57	33,141.09
94	Leon.....	3,063.85	303.00		3,366.85	32,499.14
95	Marengo.....			.41	.41	63,130.48
96	Colfax.....					15,925.99
97	Ida Grove.....	2,659.98			2,659.98	27,549.00
98	Lake City.....		159.00	1.50	160.50	25,400.35
99	DeWitt.....					59,526.30
100	Hamburg.....					19,147.32
101	Corning.....	1,757.01	1,423.96		3,180.97	86,295.01
102	Spirit Lake.....					39,307.42
103	Bedford.....	11,344.39			11,344.39	50,572.95
104	Dyersville.....	7,559.30	20.00		7,579.30	58,420.49
105	Belmond.....	700.00		1,896.07	2,596.07	19,662.20
106	Madrid.....					22,772.69
107	Toledo.....					37,172.21
108	Guthrie Center.....	750.00			750.00	68,367.16
109	West Union.....	2,454.06	115.00		2,569.06	39,448.55
110	Grundy Center.....	335.00			335.00	27,768.26
111	Villisca.....	1,674.28	15.00		1,689.28	75,215.91
112	Mystic.....					4,674.30
113	Eldon.....	250.00	863.51	240.00	1,353.51	36,814.09
114	Stuart.....		763.19		763.19	54,854.58
115	Seymour.....					38,282.53



## REPORT OF MUNICIPAL FINANCES

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.....	\$621,240.41	\$5,575.36	\$55,313.21	\$682,128.98
1	Des Moines.....	92,595.13		6,057.88	98,653.01
2	Sioux City.....	45,934.48		12,652.71	58,587.19
3	Davenport.....	47,329.04		10,376.59	57,705.63
4	Cedar Rapids.....	35,782.02	442.27	1,509.32	37,733.61
5	Waterloo.....	32,546.20	1,123.92	1,214.86	34,884.98
6	Dubuque.....	23,224.00	2,187.45	1,479.50	26,890.95
7	Council Bluffs.....	23,586.70			23,586.70
8	Ottumwa.....	16,962.91			16,962.91
9	Mason City.....	20,672.41	1,097.68	5,634.16	28,004.25
10	Clinton.....	22,255.00		428.55	22,683.55
11	Burlington.....	20,085.45	29.79	7,778.84	27,894.08
12	Fort Dodge.....	12,868.00			12,868.00
13	Marshalltown.....	11,988.06			11,988.06
14	Muscatine.....	15,795.20	94.25	4,962.63	20,852.08
15	Iowa City.....	12,996.58		1,632.54	14,629.12
16	Keokuk.....	13,020.00			13,020.00
17	Fort Madison.....	9,938.00			9,938.00
18	Ames.....	4,087.64			4,087.64
19	Boone.....	3,769.00			3,769.00
20	Oskaloosa.....	9,621.58			9,621.58
21	Newton.....	2,605.00			2,605.00
22	Cedar Falls.....	4,285.05			4,285.05
23	Charles City.....	1,804.10			1,804.10
24	Centerville.....	3,484.00			3,484.00
25	Creston.....	4,746.00			4,746.00
26	Oelwein.....	2,017.00			2,017.00
27	Cherokee.....	2,381.00		100.00	2,481.00
28	Knoxville.....	924.00			924.00
29	Shenandoah.....	2,063.00			2,063.00
30	Fairfield.....	1,518.00			1,518.00
31	Webster City.....	854.57			854.57
32	Spencer.....	3,820.00			3,820.00
33	Perry.....	2,336.08			2,336.08
34	Atlantic.....	2,425.00			2,425.00
35	Red Oak.....	1,072.00			1,072.00
36	Chariton.....	1,661.00		67.50	1,728.50
37	Estherville.....	2,394.00			2,394.00
38	Carroll.....	2,830.92			2,830.92
39	Le Mars.....	2,764.03			2,764.03
40	Decorah.....	1,476.00			1,476.00
41	Storm Lake.....	2,722.00			2,722.00
42	Washington.....	4,637.10			4,637.10
43	Grinnell.....	5,900.00			5,900.00
44	Albia.....	3,300.00		100.00	3,400.00
45	Algona.....	1,092.00			1,092.00
46	Clarinda.....	5,699.00			5,699.00
47	Marion.....	2,419.09			2,419.09
48	Mount Pleasant.....	2,760.00		61.81	2,821.81
49	Glenwood.....	922.00			922.00
50	Iowa Falls.....	1,830.00			1,830.00
51	Denison.....	854.00			854.00
52	Independence.....	881.00			881.00
53	West Des Moines.....	1,163.70			1,163.70
54	Vinton.....	1,320.00			1,320.00
55	Waverly.....	783.00			783.00
56	Indianola.....	856.00			856.00
57	Jefferson.....	1,620.00			1,620.00



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941

## General Government Expenditures

Total audits and examinations	Total printing and stationery	Election Expense				Number in order of population
		Salaries and wages	Betterment or outlay	Miscellaneous	Total election ex- pense	
\$38,544.79	\$93,926.15	\$16,148.92	\$742.74	\$18,104.64	\$34,996.30	
3,761.10	15,179.46					1
934.76	3,152.40	3,763.04		3,376.00	7,139.04	2
1,550.00	8,866.92	868.00		889.96	1,757.96	3
750.00	1,616.08	1,941.76	128.85	186.20	2,256.81	4
1,464.77	4,716.79	775.06		38.21	813.27	5
	3,182.40	12.60	282.50	26.00	321.10	6
1,694.09	1,849.52			746.60	746.60	7
1,620.00	2,328.16	297.75		804.15	1,101.90	8
1,515.63		91.60		199.20	290.80	9
650.00	1,791.82	2,306.67		4,351.27	6,657.94	10
1,040.00	452.46	894.75		572.23	1,466.98	11
713.58	2,234.40	166.95		138.30	305.25	12
720.00	901.77					13
800.00	450.25	208.70		299.38	508.08	14
1,000.00	1,421.97	284.10		674.25	958.35	15
420.00	853.26			818.99	818.99	16
317.00	856.89	455.50		94.74	550.24	17
200.00	1,438.33					18
	772.44			11.90	11.90	19
1,273.09	510.86	257.90		216.61	474.51	20
781.00	430.96					21
300.00	605.47			131.34	131.34	22
	279.12	36.71		40.60	77.31	23
175.00	487.51					24
120.00	412.37					25
387.62	760.06	666.47		309.00	975.47	26
202.28	187.36			31.17	31.17	27
240.00	435.00					28
358.85	935.36	16.12		32.41	48.53	29
290.00	718.31		25.00		25.00	30
175.00	1,149.02			44.46	44.46	31
1,848.81	2,137.85			78.59	78.59	32
425.00	595.34	70.50		25.72	96.22	33
290.36	490.71					34
400.00	537.89			33.97	33.97	35
250.00	308.57					36
548.51	440.27	228.30		202.96	431.26	37
177.12	306.74			65.64	65.64	38
125.90	595.64			36.09	36.09	39
300.00	828.23			40.42	40.42	40
267.58	1,151.77	81.50		119.90	201.40	41
273.22	242.67		34.13		34.13	42
	329.47					43
179.09	674.92			541.36	541.36	44
	439.04			24.04	24.04	45
	365.91					46
285.00	423.55	90.75		48.77	139.52	47
	781.20			29.50	29.50	48
14.34	214.99			30.14	30.14	49
214.22	720.60			12.75	12.75	50
	1,021.05	147.50	245.85		393.35	51
145.07	432.41			58.27	58.27	52
129.00	126.45	64.25		52.14	116.39	53
285.00	402.40			26.92	26.92	54
465.00	385.33					55
	14.19			53.07	53.07	56
200.00	308.87	77.00		65.19	142.19	57



## REPORT OF MUNICIPAL FINANCES

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
58	Maquoketa.....	1,569.08			1,569.08
59	Anamosa.....	1,727.00			1,727.00
60	Eagle Grove.....	1,853.50		6.25	1,859.75
61	Hampton.....	1,269.00			1,269.00
62	Missouri Valley.....	1,403.50			1,403.50
63	Sheldon.....	2,420.00			2,320.00
64	Clear Lake.....	893.00			893.00
65	Manchester.....	1,690.00			1,690.00
66	Harlan.....	1,065.00			1,065.00
67	Pella.....	1,672.00			1,672.00
68	Winterset.....	1,311.84			1,311.84
69	Eldora.....	419.00			419.00
70	Cresco.....	1,987.50			1,987.50
71	Onawa.....	1,373.50			1,373.50
72	Emmetsburg.....	793.00			793.00
73	Nevada.....	1,339.00			1,339.00
74	Osceola.....	1,117.50			1,117.50
75	Belle Plaine.....	1,359.00		170.48	1,529.48
76	Osage.....	541.00			541.00
77	Sac City.....	1,158.00			1,158.00
78	Bettendorf.....	1,815.50		190.00	2,005.50
79	Waukon.....	648.00			648.00
80	Clarion.....	1,468.13			1,468.13
81	New Hampton.....	384.00			384.00
82	Tama.....	667.84			667.84
83	Humboldt.....	229.50			229.50
84	Bloomfield.....	779.50			779.50
85	Hawarden.....	1,119.00			1,119.00
86	Rock Rapids.....	566.01			566.01
87	Monticello.....	728.00			728.00
88	Forest City.....	420.00			420.00
89	Tipton.....	670.00		202.88	872.88
90	Audubon.....	1,238.00			1,238.00
91	Rockwell City.....	911.00			911.00
92	Sibley.....	384.00			384.00
93	Sigourney.....	746.00			746.00
94	Leon.....	1,475.66			1,475.66
95	Marengo.....	746.00			746.00
96	Colfax.....	578.00		6.00	584.00
97	Ida Grove.....	741.00			741.00
98	Lake City.....	1,475.00			1,475.00
99	DeWitt.....	626.50			626.50
100	Hamburg.....	230.00			230.00
101	Corning.....	740.00			740.00
102	Spirit Lake.....	1,124.00			1,124.00
103	Bedford.....	718.00			718.00
104	Dyersville.....	1,277.00			1,277.00
105	Belmond.....	1,628.00			1,628.00
106	Madrid.....	900.00			900.00
107	Toledo.....	1,057.26			1,057.26
108	Guthrie Center.....	1,305.00			1,305.00
109	West Union.....	738.00			738.00
110	Grundy Center.....	1,005.46			1,005.46
111	Villisca.....	1,515.00			1,515.00
112	Mystic.....	559.24			559.24
113	Eldon.....	700.00			700.00
114	Stuart.....	866.08		680.71	1,546.79
115	Seymour.....	222.27			222.27



## FOR YEAR ENDING MARCH 31, 1941—Continued

General Government Expenditures						Number in order of population
Total audits and examinations	Total printing and stationery	Election Expense				
		Salaries and wages	Betterment or outlay	Miscellaneous	Total election expense	
193.69	572.13	5.00		19.10	24.10	58
	306.95					59
	226.46	92.50		314.36	406.86	60
176.22	838.02			38.61	38.61	61
	264.69			34.04	34.04	62
	351.88	25.25			25.25	63
198.00	376.13			1.02	1.02	64
237.50	285.78			22.22	22.22	65
	491.47	96.00		32.87	128.87	66
459.02	403.10			54.07	54.07	67
275.00	726.49	58.00		57.24	115.24	68
	480.86	91.50		60.80	152.30	69
168.36	610.25	2.00			2.00	70
140.09	245.63	94.00		87.72	181.72	71
304.00	375.38	51.19		91.00	142.19	72
	469.84			30.60	30.60	73
315.00	318.31					74
200.00	399.64			82.81	82.81	75
133.59	329.05	102.00		164.08	266.08	76
130.37	375.79			40.98	40.98	77
252.17	744.94	5.10			5.10	78
150.00	478.99	62.25		72.97	135.22	79
216.15	498.36	182.50		64.16	246.66	80
206.87	724.15			30.31	30.31	81
275.00	200.20					82
210.00	294.49	39.00		124.68	163.68	83
222.20	524.51	69.50		57.41	126.91	84
	518.39	163.80		93.58	257.38	85
415.00	279.94	58.80			58.80	86
150.00	251.22	73.50		41.43	114.93	87
149.83	382.44	93.60			93.60	88
175.00	335.40			34.81	34.81	89
173.17	908.60	111.50			111.50	90
93.58	352.15					91
	392.02	27.00		2.00	29.00	92
164.05	233.44	88.50		23.09	111.59	93
188.20	262.69	73.25			73.25	94
175.00	336.90					95
150.69	133.58					96
	169.52	81.80	26.41		108.21	97
361.28	402.07			113.48	113.48	98
150.00	388.74	45.00		112.19	157.19	99
189.75	88.93			29.62	29.62	100
38.00	190.53			104.15	104.15	101
215.00	334.38			25.15	25.15	102
100.00	153.27	123.75		89.06	212.81	103
115.00	289.20					104
	202.86	21.00		3.70	24.70	105
	162.93	63.25		35.86	99.11	106
	279.36			40.86	40.86	107
	320.26	22.50			22.50	108
662.08	270.06	72.00		30.20	102.20	109
	441.45	42.00		150.14	192.14	110
138.96	43.27	66.00		38.67	104.67	111
	68.00	70.15		34.37	104.52	112
	181.03	72.25		42.82	115.07	113
	184.17					114
	203.08					115



## REPORT OF MUNICIPAL FINANCES

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.....	\$128,445.47	\$188,939.73	\$131,788.67	\$449,173.87
1	Des Moines.....	63,667.28	1,166.89	20,683.92	85,518.09
2	Sioux City.....	8,279.77	39,064.30	14,941.83	62,285.90
3	Davenport.....	6,793.89	700.00	5,742.96	13,236.85
4	Cedar Rapids.....	6,084.96	870.27	5,117.49	12,072.72
5	Waterloo.....	1,437.50	407.28	3,300.62	5,145.40
6	Dubuque.....	1,885.12	2,904.10	2,524.04	7,313.26
7	Council Bluffs.....		81,821.65		81,821.65
8	Ottumwa.....	3,602.28		1,485.09	5,087.37
9	Mason City.....	1,200.00		1,993.99	3,193.99
10	Clinton.....		3.00	3,538.05	3,541.05
11	Burlington.....	2,402.34		1,777.86	4,180.20
12	Fort Dodge.....	3,468.60	1,783.40	4,859.94	10,111.94
13	Marshalltown.....			861.76	861.76
14	Muscatine.....	1,276.05	3,494.02	1,495.09	6,265.16
15	Iowa City.....	1,068.55		2,717.14	3,785.69
16	Keokuk.....			6,062.27	6,062.27
17	Fort Madison.....			551.71	551.71
18	Ames.....	2,942.67	587.30	1,359.71	4,889.68
19	Boone.....	2,780.46	28,657.40	4,500.65	35,938.51
20	Oskaloosa.....	906.00		655.16	1,561.16
21	Newton.....	1,309.24			1,309.24
22	Cedar Falls.....		965.87		965.87
23	Charles City.....			1.37	1.37
24	Centerville.....			537.95	537.95
25	Creston.....	300.00		571.84	871.84
26	Oelwein.....	167.05		2,459.87	2,626.92
27	Cherokee.....		6,700.00	1,027.10	7,727.10
28	Knoxville.....			696.53	696.53
29	Shenandoah.....	12.81	1,802.97		1,815.78
30	Fairfield.....		885.65		885.65
31	Webster City.....	188.00		234.82	422.82
32	Spencer.....			997.83	997.83
33	Perry.....	668.06		1,395.06	2,063.12
34	Atlantic.....	1,256.20		2,239.91	3,496.11
35	Red Oak.....		570.97	1,417.59	1,988.56
36	Chariton.....				
37	Estherville.....	554.53	451.47	1,046.55	2,052.55
38	Carroll.....	4.63		454.45	459.08
39	Le Mars.....			685.32	685.32
40	Decorah.....	52.75		798.87	851.62
41	Storm Lake.....	386.00		1,207.81	1,593.81
42	Washington.....		302.71	648.38	951.09
43	Grinnell.....	378.37	37.44	622.69	1,038.50
44	Albia.....			736.31	736.31
45	Algona.....				
46	Clarinda.....	301.00		381.28	682.28
47	Marion.....		1,920.01		1,920.01
48	Mount Pleasant.....	960.00	976.50	1,035.41	2,971.91
49	Glenwood.....		716.13	2,095.20	2,811.33
50	Iowa Falls.....	280.00		330.28	610.28
51	Denison.....	170.00	506.46	242.60	919.06
52	Independence.....	1,337.25		7.27	1,344.52
53	West Des Moines.....	16.79	425.00	131.47	573.26
54	Vinton.....			6.63	6.63
55	Waverly.....			101.39	101.39
56	Indianola.....				
57	Jefferson.....			899.00	899.00



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

General Government Expenditures							Number in order of population
Municipal League			Other Expense			Total general govern- ment expenditures	
Dues	Other expense	Total municipal league	Salaries and wages	Miscellaneous	Total other expense		
\$3,745.00	\$1,301.43	\$5,046.43	\$60,846.39	\$137,550.58	\$198,396.97	\$1,502,213.49	
			21,438.96	23,896.02	45,334.98	248,446.64	1
90.00		90.00		980.23	980.23	133,169.52	2
90.00	137.50	227.50	7,449.48		7,449.48	90,794.34	3
90.00		90.00	365.20	6,192.34	6,557.54	61,076.76	4
80.00	35.98	115.98	3,154.46	6,400.91	9,555.37	56,696.56	5
80.00		80.00		1.56	1.56	37,789.27	6
80.00		80.00		6,201.94	6,201.94	115,980.50	7
80.00		80.00		8,634.35	8,634.35	35,794.69	8
60.00	55.45	115.45	1,134.33	2,173.38	3,307.71	36,427.83	9
60.00	125.07	185.07	1,260.00	710.71	1,970.71	37,480.14	10
60.00	147.85	207.85		137.30	137.30	35,378.87	11
60.00		60.00	7,342.97	519.43	7,862.40	34,155.57	12
50.00		50.00	3,341.50	7,628.60	10,970.10	25,491.69	13
				120.00	120.00	28,995.57	14
				561.09	561.09	22,356.22	15
50.00		50.00	227.20		227.20	21,451.72	16
50.00	29.38	79.38		870.69	870.69	13,163.91	17
50.00		50.00		3,244.58	3,244.58	13,910.23	18
50.00		50.00	1,635.11	1,326.55	2,961.66	43,503.51	19
50.00		50.00		2,263.81	2,263.81	15,755.01	20
50.00		50.00				5,176.20	21
40.00		40.00		336.60	336.60	6,664.33	22
40.00		40.00		133.37	133.37	2,335.27	23
40.00	22.00	62.00		231.63	231.63	4,978.09	24
40.00		40.00		1,066.48	1,066.48	7,256.69	25
40.00	73.00	113.00	177.50	1,765.25	1,942.75	8,822.82	26
40.00	42.50	82.50		1,116.33	1,116.33	11,827.74	27
30.00		30.00				2,325.53	28
40.00		40.00		1,589.82	1,589.82	6,851.34	29
40.00	52.50	92.50		581.71	581.71	4,111.17	30
40.00		40.00		927.51	927.51	3,613.38	31
40.00		40.00	467.55	1,563.94	2,031.49	10,954.57	32
40.00	22.83	62.83		1,411.90	1,411.90	6,990.49	33
40.00		40.00	1,166.20	393.03	1,559.23	8,301.41	34
40.00	24.60	64.60	234.82	57.00	291.82	4,388.84	35
			2,246.54	4,831.70	7,078.24	9,365.31	36
30.00		30.00		577.26	577.26	6,473.85	37
30.00		30.00		3,969.89	3,969.89	7,839.39	38
30.00		30.00		1,081.76	1,081.76	5,318.74	39
30.00		30.00		1,502.43	1,502.43	5,028.70	40
30.00		30.00	2,266.70		2,266.70	8,233.26	41
30.00		30.00		118.50	118.50	6,286.71	42
30.00		30.00	367.25	806.01	1,173.26	8,471.23	43
30.00		30.00		625.35	625.35	6,187.03	44
30.00		30.00				1,585.08	45
			41.85		41.85	6,789.04	46
30.00		30.00	2,450.47	2,638.68	5,089.15	10,306.32	47
30.00		30.00	362.50	1,829.04	2,191.54	8,825.96	48
				850.09	850.09	4,842.89	49
30.00	90.51	120.51	186.87	355.48	542.35	4,050.71	50
30.00	7.50	37.50		596.08	596.08	3,821.04	51
30.00		30.00		2,481.42	2,481.42	5,372.69	52
30.00		30.00		105.04	105.04	2,243.84	53
30.00	20.00	50.00		1,589.64	1,589.64	3,680.59	54
30.00		30.00		397.28	397.28	2,162.00	55
30.00	11.06	41.06		649.20	649.20	1,613.52	56
30.00		30.00		1,950.90	1,950.90	5,150.96	57



## REPORT OF MUNICIPAL FINANCES

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
58	Maquoketa.....	685.40	178.87	927.52	1,791.79
59	Anamosa.....			865.03	865.03
60	Eagle Grove.....	783.85		787.12	1,570.97
61	Hampton.....	1.40		418.76	420.16
62	Missouri Valley.....	420.00	521.80		941.80
63	Sheldon.....	1,053.50	2,009.54		3,063.04
64	Clear Lake.....	240.00		562.34	802.34
65	Manchester.....			614.27	614.27
66	Harlan.....	840.00		583.98	1,423.98
67	Pella.....		119.30		119.30
68	Winterset.....				
69	Eldora.....			154.67	154.67
70	Cresco.....				
71	Onawa.....	151.85		237.93	389.78
72	Emmetsburg.....			844.82	844.82
73	Nevada.....	24.00		342.44	366.44
74	Osceola.....		230.49	455.26	685.75
75	Belle Plaine.....			847.15	847.15
76	Osage.....	25.20		540.06	565.26
77	Sac City.....	67.25		789.82	857.07
78	Bettendorf.....	353.44		573.99	927.43
79	Waukon.....	699.24		1,046.49	1,745.73
80	Clarion.....				
81	New Hampton.....	720.00	459.80	458.49	1,638.29
82	Tama.....	208.38	1,595.07		1,803.45
83	Humboldt.....	94.16	421.27	183.30	698.73
84	Bloomfield.....	39.92		92.65	132.57
85	Hawarden.....	302.80		761.97	1,064.77
86	Rock Rapids.....			120.91	120.91
87	Monticello.....	1,050.00	1,618.49		2,668.49
88	Forest City.....			2,328.13	2,328.13
89	Tipton.....				
90	Audubon.....	788.46		2,566.82	3,355.28
91	Rockwell City.....				
92	Sibley.....	199.50		322.49	521.99
93	Sigourney.....	960.00		780.51	1,740.51
94	Leon.....		15.00	59.22	74.22
95	Marengo.....			336.29	336.29
96	Colfax.....	2.25		106.99	109.24
97	Ida Grove.....	766.30	554.20		1,320.50
98	Lake City.....			27.92	27.92
99	DeWitt.....	206.70		657.12	863.82
100	Hamburg.....	20.70		435.36	456.06
101	Corning.....			233.91	233.91
102	Spirit Lake.....	183.50		927.13	1,110.63
103	Bedford.....	10.50		102.08	112.58
104	Dyersville.....	180.00	180.61	584.65	945.26
105	Belmond.....	7.40	463.54		470.94
106	Madrid.....	120.00		414.09	534.09
107	Toledo.....		1,571.33		1,571.33
108	Guthrie Center.....	720.67	1,029.60		1,750.27
109	West Union.....			284.31	284.31
110	Grundy Center.....		180.55	219.74	400.29
111	Villisca.....	62.80		336.83	399.63
112	Mystic.....			58.80	58.80
113	Eldon.....	300.15		1,587.14	1,887.29
114	Stuart.....				
115	Seymour.....	18.00	69.48	30.11	117.59



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

General Government Expenditures							Number in order of population
Municipal League			Other Expense			Total general govern- ment expenditures	
Dues	Other expense	Total municipal league	Salaries and wages	Miscellaneous	Total other expense		
30.00		30.00				4,180.79	58
20.00		20.00		1,353.25	1,353.25	4,272.23	59
				484.96	484.96	4,549.00	60
30.00	36.30	66.30		476.42	476.42	3,284.73	61
30.00		30.00		335.00	335.00	3,009.03	62
30.00		30.00		998.74	998.74	6,888.91	63
30.00	105.00	135.00	360.00		360.00	2,765.49	64
30.00		30.00		9.82	9.82	2,889.59	65
30.00		30.00	51.00	570.32	621.32	3,700.64	66
30.00		30.00		1,115.04	1,115.04	3,852.53	67
30.00	11.50	41.50		56.00	56.00	2,526.07	68
30.00		30.00	60.00	1,161.62	1,221.62	2,458.45	69
30.00		30.00		1,090.94	1,090.94	3,889.05	70
30.00	17.50	47.50	50.80	597.15	647.95	3,026.17	71
30.00		30.00		1,135.74	1,135.74	3,025.13	72
30.00		30.00		252.95	252.95	2,488.83	73
30.00		30.00		400.00	400.00	2,866.56	74
30.00		30.00		45.00	45.00	3,134.08	75
30.00		30.00		816.14	816.14	2,681.12	76
30.00		30.00		586.84	586.84	3,179.05	77
30.00	50.00	80.00		209.39	209.39	4,224.53	78
30.00		30.00		1,409.04	1,409.04	4,596.98	79
30.00		30.00	451.70	1,088.10	1,539.80	3,999.10	80
30.00		30.00	513.10	946.60	1,459.70	4,473.32	81
30.00		30.00	82.83		82.83	3,059.32	82
				990.53	990.53	2,586.93	83
30.00		30.00		384.05	384.05	2,199.74	84
30.00	49.00	79.00		319.50	319.50	3,358.04	85
30.00		30.00				1,470.66	86
30.00		30.00		21.39	21.39	3,964.03	87
30.00		30.00		550.20	550.20	3,954.20	88
						1,418.09	89
30.00		30.00		1,472.27	1,472.27	7,288.82	90
30.00		30.00				1,386.73	91
25.00		25.00	30.00		30.00	1,382.01	92
				111.50	111.50	3,107.09	93
30.00		30.00		764.28	764.28	2,868.30	94
30.00		30.00	150.00		150.00	1,774.19	95
30.00	22.50	52.50		11.51	11.51	1,041.52	96
			420.00	780.04	1,200.04	3,539.27	97
30.00		30.00		461.67	461.67	2,871.40	98
30.00	37.00	67.00				2,253.25	99
30.00		30.00		12.22	12.22	1,036.58	100
15.00		15.00				1,321.59	101
25.00		25.00	50.00	336.91	386.91	3,221.07	102
30.00		30.00				1,326.66	103
30.00		30.00		1,191.51	1,191.51	3,847.97	104
25.00	14.90	39.90	250.00	8.05	258.05	2,624.45	105
30.00	60.00	90.00		576.96	576.96	2,363.09	106
25.00		25.00	1,059.50	104.12	1,163.62	4,137.43	107
25.00		25.00		197.72	197.72	3,620.75	108
30.00		30.00		1,123.84	1,123.84	3,210.49	109
25.00		25.00		733.23	733.23	2,797.57	110
30.00		30.00		315.61	315.61	2,547.14	111
				175.35	175.35	965.91	112
25.00		25.00		411.56	411.56	3,319.95	113
25.00		25.00		564.48	564.48	2,320.44	114
				799.21	799.21	1,342.15	115



TABLE NO. 8—CITIES—EXPENDITURES

Number in order of population	Cities	Protection of Life and Property				
		Police Department				Salaries and Wages
		Salaries and Wages	Betterment or Outlay	Miscellaneous	Total Police Department	
	Grand Total.....	\$1,574,501.90	\$58,486.13	\$166,938.09	\$1,799,926.12	\$1,553,152.22
1	Des Moines.....	309,038.76	3,820.32	19,811.79	332,670.87	399,996.09
2	Sioux City.....	173,101.97	8,251.20	27,881.26	209,234.43	176,672.50
3	Davenport.....	126,556.31	.....	14,284.27	140,840.58	125,648.58
4	Cedar Rapids.....	108,058.02	9,820.73	11,714.54	129,593.29	122,681.96
5	Waterloo.....	81,814.35	3,135.60	6,385.56	91,335.51	94,849.34
6	Dubuque.....	68,198.73	6,810.04	3,479.17	78,487.94	91,598.27
7	Council Bluffs.....	54,521.43	.....	13,626.67	68,148.10	69,148.26
8	Ottumwa.....	38,683.11	2,840.16	3,163.91	44,687.18	35,789.97
9	Mason City.....	42,283.54	4,241.45	7,957.09	54,482.08	55,033.00
10	Clinton.....	35,482.00	1,329.13	3,771.26	40,582.39	46,431.40
11	Burlington.....	38,462.18	868.41	9,807.76	49,138.35	43,076.34
12	Fort Dodge.....	32,828.56	2,242.00	4,319.39	39,389.95	37,851.15
13	Marshalltown.....	19,528.00	790.63	2,003.44	22,322.07	21,878.67
14	Muscat ne.....	25,685.88	272.08	982.43	26,940.39	26,529.91
15	Iowa City.....	22,680.66	500.00	2,823.85	26,004.51	16,912.50
16	Keokuk.....	20,550.23	704.29	5,328.87	26,583.39	23,343.93
17	Fort Madison.....	12,288.53	255.00	308.39	12,851.92	15,713.51
18	Ames.....	19,454.23	626.28	2,729.97	22,810.48	17,364.20
19	Boone.....	17,652.21	6,682.27	1,448.95	19,769.43	11,497.75
20	Oskaloosa.....	12,113.85	767.66	926.60	13,808.11	14,274.08
21	Newton.....	11,038.08	.....	687.16	11,725.24	11,678.46
22	Cedar Falls.....	9,762.29	881.00	563.44	11,206.73	4,934.97
23	Charles City.....	5,463.49	.....	432.69	5,896.18	3,501.25
24	Centerville.....	7,130.30	.....	801.43	7,931.73	2,724.43
25	Creston.....	6,771.90	.....	395.07	7,166.97	5,507.44
26	Oelwein.....	7,235.88	.....	742.44	7,978.32	4,575.25
27	Cherokee.....	3,552.41	.....	1,464.47	5,016.88	2,222.91
28	Knoxville.....	3,229.75	.....	630.24	3,859.99	1,261.00
29	Shenandoah.....	4,169.50	85.60	439.31	4,694.41	3,290.94
30	Fairfield.....	4,922.49	854.33	.....	5,776.82	3,353.75
31	Webster City.....	6,738.67	.....	786.05	7,524.72	1,812.64
32	Spencer.....	7,666.93	.....	1,079.61	8,746.54	2,418.63
33	Perry.....	5,179.75	12.62	920.05	6,112.42	2,202.85
34	Atlantic.....	4,175.20	.....	593.12	4,768.32	2,520.58
35	Red Oak.....	4,715.95	732.77	.....	5,448.72	2,760.30
36	Chariton.....	2,574.22	.....	32.00	2,606.22	.....
37	Estherville.....	8,076.91	23.75	1,629.08	9,729.74	1,409.50
38	Carroll.....	6,294.20	289.59	618.16	7,201.95	2,509.00
39	Le Mars.....	5,466.90	562.01	42.50	6,071.41	600.75
40	Decorah.....	5,159.33	500.48	676.11	6,335.92	1,552.28
41	Storm Lake.....	4,533.00	.....	406.87	4,939.87	1,380.00
42	Washington.....	4,166.18	74.50	314.92	4,555.60	3,969.21
43	Grinnell.....	4,679.65	661.22	597.13	5,938.00	3,183.00
44	Albia.....	2,967.93	.....	418.30	3,386.23	2,029.50
45	Algona.....	4,469.17	173.20	640.06	5,282.43	1,136.02
46	Clarinda.....	4,333.18	14.60	299.66	4,647.44	2,077.50
47	Marion.....	3,951.50	.....	.....	3,951.50	2,137.22
48	Mount Pleasant.....	4,452.60	.....	268.92	4,721.52	1,230.00
49	Glenwood.....	1,498.35	.....	32.50	1,530.85	573.40
50	Iowa Falls.....	4,685.00	27.75	571.03	5,283.78	564.96
51	Denison.....	2,999.55	853.45	153.15	4,006.15	300.00
52	Independence.....	5,762.09	56.17	246.73	6,064.99	2,054.00
53	West Des Moines.....	2,896.20	.....	169.17	3,065.37	490.90
54	Vinton.....	3,637.54	375.00	271.53	4,284.07	834.91
55	Waverly.....	4,166.55	.....	585.30	4,751.85	1,395.20
56	Indianola.....	2,710.31	.....	206.72	2,917.03	484.00
57	Jefferson.....	3,293.00	.....	320.75	3,613.75	1,415.95



FOR YEAR ENDING MARCH 31, 1941

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	
\$115,227.75	\$215,301.27	\$1,883,681.24	\$77,516.81	\$626.21	\$21,814.01	\$99,957.03	
2,256.19	25,292.59	427,544.87	24,240.50		9,992.81	34,233.31	1
10,723.08	10,561.09	197,956.07	13,347.92		6,822.04	20,170.86	2
	61,676.08	187,324.66	3,300.00			3,300.00	3
12,140.16	12,455.08	147,277.20	1,875.00		58.38	1,933.38	4
11,818.59	7,237.77	113,905.70	8,554.89	543.59	697.81	9,796.29	5
8,519.16	4,300.85	104,418.28	1,500.00			1,500.00	6
2,077.18	2,495.77	73,721.21	7,025.00		1,009.43	8,034.43	7
2,364.68	3,600.37	41,755.02	1,500.00		368.49	1,868.49	8
1,040.18	4,206.12	60,279.30					9
1,664.54	4,414.62	52,510.56	3,150.00	82.62	1,300.18	4,532.80	10
487.51	10,014.27	54,178.12	1,500.00		1.22	1,501.22	11
3,558.76	2,835.18	44,245.09	1,250.00			1,250.00	12
574.77	2,483.83	24,937.27	3,150.00		722.69	3,872.69	13
1,913.46	1,335.61	29,778.98					14
51.15	4,016.12	20,979.77	1,000.00		93.73	1,093.73	15
2,639.93	4,586.99	30,570.85	1,000.00			1,000.00	16
170.88	890.87	16,775.26					17
214.51	962.58	18,541.29	2,826.00		109.29	2,935.29	18
2,447.31	1,161.74	15,106.80					19
1,108.40	697.13	16,079.61					20
567.65	1,252.72	13,498.83					21
682.31	496.81	6,114.09					22
5,570.61	1,122.81	10,194.67			33.40	33.40	23
	545.40	3,269.83					24
556.26	263.79	6,327.49					25
660.86	1,155.90	6,392.01	1,480.00			1,480.00	26
468.14	624.94	3,315.99					27
934.53	247.75	2,443.28					28
149.29	217.83	3,658.06					29
493.17	107.99	3,954.91					30
205.19	745.51	2,763.34	740.00			740.00	31
955.01	1,786.96	5,161.20					32
927.22	1,081.10	4,211.17					33
327.37	1,419.44	4,267.39			42.26	42.26	34
806.39	427.50	3,994.19	67.50			67.50	35
666.57	1,191.44	1,858.01					36
269.50	543.43	2,222.43					37
2,820.14	849.39	6,178.53					38
2,113.67		2,714.42					39
625.89	527.78	2,705.95					40
626.66	533.86	2,540.52					41
577.77	488.31	5,035.29					42
478.37	1,021.22	4,682.59					43
502.38	451.15	2,983.03			72.10	72.10	44
386.25	754.21	2,276.48					45
613.56	89.22	2,780.28					46
266.54	656.83	3,060.59					47
	450.56	1,680.56					48
342.06	564.06	1,479.52					49
265.75	512.97	1,343.68			54.68	54.68	50
1,295.37	340.49	1,935.86					51
488.88	270.64	2,813.52					52
264.60	175.59	931.09					53
	619.50	1,454.41					54
80.31	1,109.09	2,584.60					55
4,078.67	295.66	4,858.33					56
105.02	904.28	2,425.25					57



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 8—CITIES—EXPENDITURES

Number in order of population	Cities	Protection of Life and Property				
		Police Department				Salaries and Wages
		Salaries and Wages	Betterment or Outlay	Miscellaneous	Total Police Department	
58	Maquoketa.....	3,782.10	121.08	345.03	4,248.21	383.30
59	Anamosa.....	2,386.01		263.06	2,649.07	774.25
60	Eagle Grove.....	3,631.88		59.26	3,691.14	782.50
61	Hampton.....	2,835.78	85.47	560.34	3,481.59	846.00
62	Missouri Valley.....	3,626.65	204.13		3,830.78	1,807.50
63	Sheldon.....	4,140.90	763.61	303.27	5,207.78	734.00
64	Clear Lake.....	3,200.26		349.18	3,549.44	581.50
65	Manchester.....	3,943.88		114.01	4,057.89	448.50
66	Harlan.....	1,221.22		153.94	1,375.16	210.50
67	Pella.....	2,406.14		1.08	2,407.22	757.75
68	Winterset.....	2,746.34		324.73	3,071.07	632.00
69	Eldora.....	1,952.10		61.25	2,013.35	316.00
70	Cresco.....	3,018.67		508.78	3,527.45	541.83
71	Onawa.....	3,000.30		44.16	3,044.46	
72	Emmetsburg.....	2,461.35		216.66	2,678.01	631.90
73	Nevada.....	2,388.25		401.32	2,789.57	743.30
74	Osceola.....	2,463.37			2,463.37	228.25
75	Belle Plaine.....	3,116.05		390.04	3,506.09	483.54
76	Osage.....	2,490.85		.10	2,490.95	453.63
77	Sac City.....	2,523.60		64.06	2,587.66	195.60
78	Bettendorf.....	2,247.00	809.20	122.24	3,178.44	
79	Waukon.....	2,231.90		.50	2,232.40	96.94
80	Clarion.....	2,686.85		47.06	2,733.91	789.70
81	New Hampton.....	2,280.00	86.70	189.93	2,556.63	
82	Tama.....	2,242.90			2,242.90	609.23
83	Humboldt.....	2,121.15			2,121.15	380.65
84	Bloomfield.....	2,526.48		9.33	2,535.81	399.01
85	Hawarden.....	3,203.40		134.75	3,338.15	205.00
86	Rock Rapids.....	3,344.46			3,344.46	177.54
87	Monticello.....	2,806.40	18.02	35.37	2,859.79	336.00
88	Forest City.....	1,313.35		30.33	1,343.68	495.50
89	Tipton.....	1,812.99	100.28	228.97	2,142.24	300.00
90	Audubon.....	2,377.36	5.20	9.60	2,392.16	181.46
91	Rockwell City.....	1,996.00			1,996.00	
92	Sibley.....	2,115.85			2,115.85	5.35
93	Sigourney.....	1,615.80	15.78	8.00	1,639.58	
94	Leon.....	1,277.22			1,277.22	297.50
95	Marengo.....	1,842.56			1,842.56	417.72
96	Colfax.....	1,050.10		9.87	1,059.97	176.00
97	Ida Grove.....	2,009.52			2,009.52	239.30
98	Lake City.....	2,779.58	4.66	34.97	2,819.21	332.75
99	DeWitt.....	3,019.00	67.83	155.45	3,242.28	392.35
100	Hamburg.....	1,249.80	61.74	116.80	1,428.34	13.25
101	Corning.....	1,688.78		164.70	1,853.48	50.00
102	Spirit Lake.....	2,305.00		255.67	2,560.67	429.61
103	Bedford.....	974.00		3.70	977.70	133.00
104	Dyersville.....	2,700.00	114.43	24.10	2,838.53	120.00
105	Belmond.....	2,107.05	150.50	14.78	2,272.33	82.90
106	Madrid.....	1,653.35		38.00	1,691.35	227.00
107	Toledo.....	2,097.95		30.28	2,128.23	390.00
108	Guthrie Center.....	584.45			584.45	19.25
109	West Union.....	1,390.45			1,390.45	348.00
110	Grundy Center.....	1,696.60	241.59	34.38	1,972.57	232.00
111	Villisca.....	1,535.35	1,514.62	170.82	3,220.79	344.25
112	Mystic.....	759.00			759.00	
113	Eldon.....	1,377.90		117.38	1,495.28	195.00
114	Stuart.....	1,875.00			1,875.00	200.00
115	Seymour.....	763.15			763.15	



## FOR YEAR ENDING MARCH 31, 1941—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	
545.18	129.65	1,058.13					58
457.53	168.81	1,400.59					59
705.47	308.38	1,796.35					60
21.05	800.04	1,667.09			76.56	76.56	61
667.52	192.38	2,667.40			8.60	8.60	62
825.82	10.34	1,570.16					63
259.92	277.65	1,119.07					64
	1,083.12	1,531.62			12.09	12.09	65
30.51	543.26	784.27					66
67.26	162.32	987.33					67
377.30	420.64	1,429.94					68
545.18	329.25	1,190.43					69
398.24	998.32	1,938.39					70
544.82	363.28	908.10					71
	1,096.58	1,728.48					72
3,410.10	693.08	4,846.48					73
123.71	988.09	1,340.05					74
148.33	327.05	958.92					75
97.69	367.42	918.74					76
1,184.61	450.32	1,830.53					77
536.88	4,275.91	4,812.79					78
	209.19	306.12					79
275.51	342.83	1,408.04					80
844.75	678.74	1,523.49					81
	741.28	1,350.51					82
302.80	2.70	686.15					83
284.50	384.78	1,068.29					84
	320.54	525.54					85
	884.24	1,061.78					86
435.39	4.00	775.39					87
	889.40	1,384.90					88
388.70	837.79	1,526.49					89
741.33	471.17	1,393.96					90
	1,283.88	1,283.88					91
	350.39	355.74					92
32.17	291.41	323.58					93
	258.66	556.16					94
729.80	164.76	1,312.28					95
	164.76	340.76			25.65	25.65	96
771.03	195.37	1,205.70					97
282.54	433.62	1,048.91					98
48.61	351.88	792.84					99
48.20	134.66	196.11	10.00			10.00	100
	195.00	245.00			311.70	311.70	101
	313.95	743.56					102
	421.64	554.64					103
640.69	178.85	939.54					104
432.30	1.45	516.65					105
199.55	151.35	577.90					106
58.00	300.72	748.72					107
449.57		468.82					108
276.13	312.61	936.74					109
443.17	368.49	1,043.66					110
	314.04	658.29					111
	94.35	94.35					112
	78.95	273.95					113
325.92	7.90	533.82					114
326.97	109.25	436.22					115



## REPORT OF MUNICIPAL FINANCES

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.....	\$112,237.57	\$2,153.84	\$8,793.46
1	Des Moines.....	31,779.00		1,181.89
2	Sioux City.....	8,785.00		1,975.16
3	Davenport.....	7,500.00		
4	Cedar Rapids.....	13,737.80	548.20	1,408.42
5	Waterloo.....	15,342.00	345.88	1,256.83
6	Dubuque.....	10,611.27	1,259.76	303.27
7	Council Bluffs.....	5,909.37		800.13
8	Ottumwa.....	1,980.00		260.54
9	Mason City.....	2,920.80		343.89
10	Clinton.....			
11	Burlington.....	4,500.00		17.04
12	Fort Dodge.....	3,875.52		938.41
13	Marshalltown.....	1,790.00		
14	Muscatine.....			
15	Iowa City.....			
16	Keokuk.....			
17	Fort Madison.....	960.00		
18	Ames.....			
19	Boone.....	318.66		119.53
20	Oskaloosa.....	150.00		
21	Newton.....	236.00		95.75
22	Cedar Falls.....	525.00		
23	Charles City.....			
24	Centerville.....			
25	Creston.....			
26	Oelwein.....			
27	Cherokee.....			
28	Knoxville.....			
29	Shenandoah.....			
30	Fairfield.....			
31	Webster City.....			
32	Spencer.....			
33	Perry.....			
34	Atlantic.....			
35	Red Oak.....			
36	Chariton.....			
37	Estherville.....			
38	Carroll.....			
39	Le Mars.....			
40	Decorah.....	61.50		
41	Storm Lake.....	480.00		
42	Washington.....			
43	Grinnell.....	49.15		
44	Albia.....			
45	Algona.....			
46	Clarinda.....			
47	Marion.....			
48	Mount Pleasant.....			
49	Glenwood.....			
50	Iowa Falls.....			
51	Denison.....			
52	Independence.....			
53	West Des Moines.....			
54	Vinton.....			
55	Waverly.....	300.00		9.60
56	Indianola.....			
57	Jefferson.....	39.00		



## GENERAL TABLES—CITIES

49

FOR YEAR ENDING MARCH 31, 1941—Continued

Protection of Life and Property						
Total inspection department	Miscellaneous Expenditures				Total protection of life and property	Number in order of population
	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		
\$123,184.87	\$8,291.92	\$72.68	\$96,836.71	\$105,201.31	\$4,011,950.57	
32,960.89	112.00		6,518.87	6,630.87	834,040.81	1
10,760.16	473.50		353.56	827.16	438,949.28	2
7,500.00	5,337.46		8,777.86	14,115.32	353,080.56	3
15,694.42	166.00	72.68	466.81	705.49	295,203.78	4
16,944.71	28.80			28.80	232,011.01	5
12,174.30					196,580.52	6
6,709.50					156,613.24	7
2,240.54					90,551.23	8
3,264.69					118,026.07	9
			26,623.64	26,623.64	124,249.39	10
4,517.04			8,859.87	8,859.87	118,194.60	11
4,813.93	1,568.70			1,568.70	91,267.67	12
1,790.00					52,922.03	13
					56,719.37	14
			16,880.00	16,880.00	64,958.01	15
			14,275.91	14,275.91	72,430.15	16
960.00	300.00		595.78	895.78	31,482.96	17
					44,287.06	18
438.19	260.57		482.55	743.12	36,057.54	19
150.00					30,037.72	20
331.75					25,555.82	21
525.00					17,845.82	22
			295.46	295.46	16,419.71	23
			3,801.04	3,801.04	15,002.60	24
			6,730.06	6,730.06	20,224.52	25
					15,850.33	26
					8,332.87	27
					6,303.27	28
					8,352.47	29
			331.65	331.65	10,063.38	30
					11,028.06	31
					13,907.74	32
					10,323.59	33
					9,077.97	34
					9,510.41	35
					4,464.23	36
					11,952.17	37
					13,380.48	38
					8,785.83	39
61.50					9,103.37	40
480.00					7,960.39	41
			57.00	57.00	9,647.89	42
49.15					10,669.74	43
					6,441.36	44
					7,558.91	45
					7,427.72	46
					7,012.09	47
					6,402.08	48
					3,010.37	49
					6,682.14	50
					5,942.01	51
					8,878.51	52
					3,996.46	53
					5,738.48	54
309.60					7,646.05	55
					7,775.36	56
39.00					6,078.00	57



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
58	Maquoketa .....			
59	Anamosa .....			
60	Eagle Grove .....	240.00		83.00
61	Hampton .....	23.00		
62	Missouri Valley .....			
63	Sheldon .....			
64	Clear Lake .....			
65	Manchester .....			
66	Harlan .....			
67	Pella .....			
68	Winterset .....			
69	Eldora .....	112.50		
70	Cresco .....			
71	Onawa .....			
72	Emmetsburg .....			
73	Nevada .....			
74	Osceola .....			
75	Belle Plaine .....			
76	Osage .....			
77	Sac City .....			
78	Bettendorf .....			
79	Waukon .....			
80	Clarion .....			
81	New Hampton .....			
82	Tama .....			
83	Humboldt .....			
84	Bloomfield .....	12.00		
85	Hawarden .....			
86	Rock Rapids .....			
87	Monticello .....			
88	Forest City .....			
89	Tipton .....			
90	Audubon .....			
91	Rockwell City .....			
92	Sibley .....			
93	Sigourney .....			
94	Leon .....			
95	Marengo .....			
96	Colfax .....			
97	Ida Grove .....			
98	Lake City .....			
99	DeWitt .....			
100	Hamburg .....			
101	Corning .....			
102	Spirit Lake .....			
103	Bedford .....			
104	Dyersville .....			
105	Belmond .....			
106	Madrid .....			
107	Toledo .....			
108	Guthrie Center .....			
109	West Union .....			
110	Grundy Center .....			
111	Villisca .....			
112	Mystic .....			
113	Eldon .....			
114	Stuart .....			
115	Seymour .....			



## GENERAL TABLES—CITIES

51

FOR YEAR ENDING MARCH 31, 1941—Continued

Protection of Life and Property					
Total inspection department	Miscellaneous Expenditures				Total protection of life and property
	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
					5,306.34 58
					4,049.66 59
323.00					5,810.49 60
23.00					5,248.24 61
					6,506.78 62
					6,777.94 63
					4,668.51 64
			646.95	646.95	6,248.55 65
					2,159.43 66
					3,394.55 67
					4,501.01 68
112.50			4.37	4.37	3,320.65 69
					5,465.84 70
					3,952.56 71
					4,406.49 72
					7,636.05 73
					3,803.42 74
					4,465.01 75
					3,409.69 76
					4,418.19 77
					7,991.23 78
					2,538.52 79
					4,141.95 80
					4,080.12 81
					3,593.41 82
12.00			129.27	129.27	2,807.30 83
					3,745.37 84
					3,863.69 85
			4.01	4.01	4,406.24 86
					3,639.19 87
					2,728.58 88
					3,668.73 89
					3,786.12 90
					3,279.88 91
					2,471.59 92
					1,963.16 93
					1,833.38 94
			115.85	115.85	3,270.69 95
			341.50	341.50	1,767.88 96
					3,215.22 97
					3,868.12 98
					4,035.12 99
			114.97	114.97	1,749.42 100
	44.89			44.89	2,410.18 101
					3,349.12 102
					1,532.34 103
					3,778.07 104
			31.63	31.63	2,820.61 105
			210.28	210.28	2,479.53 106
			109.38	109.38	2,986.33 107
					1,053.27 108
					2,327.19 109
			78.34	78.34	3,094.57 110
					3,879.08 111
					853.35 112
					1,769.23 113
					2,408.82 114
					1,199.37 115



TABLE NO. 9—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department	
		General	
		Salaries and wages	Betterment or outlay
	Grand Total.....	\$140,863.30	\$4,010.56
1	Des Moines.....	45,426.25	1,625.00
2	Sioux City.....	22,323.70	
3	Davenport.....	12,518.84	
4	Cedar Rapids.....	8,016.76	
5	Waterloo.....	3,158.00	497.33
6	Dubuque.....	11,235.00	745.65
7	Council Bluffs.....	4,900.00	
8	Ottumwa.....	2,439.99	
9	Mason City.....	5,890.35	120.17
10	Clinton.....	560.00	
11	Burlington.....	1,506.84	
12	Fort Dodge.....	5,134.17	490.00
13	Marshalltown.....		
14	Muscatine.....	1,430.00	
15	Iowa City.....	4,695.48	
16	Keokuk.....	2,220.00	40.00
17	Fort Madison.....	300.00	
18	Ames.....	338.00	492.41
19	Boone.....	1,380.00	
20	Oskaloosa.....	900.00	
21	Newton.....		
22	Cedar Falls.....	1,218.80	
23	Charles City.....	481.20	
24	Centerville.....		
25	Creston.....		
26	Oelwein.....	104.00	
27	Cherokee.....	180.00	
28	Knoxville.....	100.00	
29	Shenandoah.....	198.00	
30	Fairfield.....	566.50	
31	Webster City.....	150.54	
32	Spencer.....		
33	Perry.....	706.90	
34	Atlantic.....	150.00	
35	Red Oak.....	312.50	
36	Chariton.....	100.00	
37	Estherville.....	390.00	
38	Carroll.....		
39	Le Mars.....	50.00	
40	Decorah.....	180.00	
41	Storm Lake.....	120.00	
42	Washington.....	570.00	
43	Grinnell.....	1,080.00	
44	Albia.....	120.00	
45	Algona.....		
46	Clarinda.....	100.00	
47	Marion.....		
48	Mount Pleasant.....		
49	Glenwood.....	165.00	
50	Iowa Falls.....	75.00	
51	Denison.....		
52	Independence.....		
53	West Des Moines.....	25.00	
54	Vinton.....		
55	Waverly.....		
56	Indianola.....		
57	Jefferson.....		



FOR YEAR ENDING MARCH 31, 1941

Health Department						Number in order of population
Expense		Sewers and Sewage Disposal				
Miscellaneous	Total general ex- pense	Salaries and wages	Betterment or outlay	Miscellaneous	Total sewers and sewage disposal	
\$20,151.58	\$165,025.44	\$438,092.67	\$673,409.97	\$233,662.67	\$1,345,165.31	
3,083.48	50,134.73	108,809.25	22,244.67	58,094.40	189,148.32	1
5,433.71	27,757.41	40,583.22	20,952.99	7,787.21	69,323.42	2
1,174.39	13,693.03	17,868.06		10,620.04	28,488.10	3
472.54	6,489.30	26,055.72	12,026.89	7,772.46	45,855.07	4
425.89	4,081.22	27,837.96	270,650.09	15,360.26	313,848.31	5
1,122.48	13,103.13	8,189.75	4,023.29	879.32	13,092.36	6
52.00	4,952.00	17,233.61	7,149.50	8,441.66	32,824.77	7
376.62	2,816.61	7,458.25	3,126.59	2,339.45	12,924.29	8
1,757.77	7,768.29	5,956.09	5,807.22	4,499.59	16,262.90	9
	560.00	10,590.45	3,306.29	1,767.70	15,664.44	10
1,959.33	3,466.17	5,315.77	1,231.52	1,135.51	7,682.80	11
566.22	6,190.39	21,581.69	15,512.07	9,133.20	46,226.96	12
		17,065.12	74,951.23	26,806.08	118,822.43	13
101.16	1,531.16					14
343.10	5,038.58	3,675.91		1,777.75	5,453.66	15
329.63	2,589.63	1,032.00	1,450.00	1,789.66	4,271.66	16
485.00	785.00	2,938.00	2,696.02	1,175.15	6,809.17	17
1,567.26	2,397.67	11,780.80	10,284.13	7,332.40	29,397.33	18
	1,380.00	3,737.73	644.92	451.12	4,833.77	19
29.64	929.64	3,083.80	1,881.40	1,555.43	6,520.63	20
		7,172.39	1,600.23	1,469.35	10,241.97	21
	1,218.80	2,605.40	28,936.79	2,432.91	33,975.10	22
162.43	643.63	1,481.16	984.91	2,988.65	5,454.72	23
		1,233.12		1,291.79	2,524.91	24
		2,865.81		1,245.35	4,111.16	25
	104.00	2,202.51		1,255.53	3,458.04	26
179.95	359.95	1,517.21	662.04	2,011.06	4,190.31	27
	100.00	2,070.92		116.94	2,187.86	28
	198.00	118.39	154.98	3.50	276.87	29
2.00	568.50	1,249.20	1,794.10		3,043.30	30
28.38	178.92	3,359.11	3,924.92	622.88	7,906.91	31
		2,900.89	444.25	2,535.27	5,880.41	32
137.85	844.75	1,035.20	245.77	467.47	1,748.44	33
	150.00	457.95	45,785.04	558.45	46,801.44	34
	312.50	2,077.29	2,819.78		4,897.07	35
	100.00	1,211.12		499.61	1,710.73	36
35.32	425.32	2,269.17	96.21	1,870.76	4,236.14	37
		1,365.35		1,681.72	3,047.07	38
	50.00			309.73	309.73	39
20.00	200.00	2,655.82	863.16	1,828.43	5,347.41	40
	120.00	2,413.55	295.89	2,862.97	5,572.41	41
	570.00	1,796.15	372.50	767.09	2,935.74	42
	1,080.00	1,750.04	1,392.20	564.63	3,706.87	43
	120.00	1,287.20	50.32	560.85	1,898.37	44
		1,666.00	949.89	179.98	2,795.87	45
	100.00					46
		1,182.85		1,225.43	2,408.28	47
		2,041.63		416.45	2,458.08	48
	165.00	162.40		267.63	430.03	49
	75.00	730.66	216.75	1,067.11	2,014.52	50
		1,384.43	149.06	200.51	1,734.00	51
		5,624.42	4,004.76	1,019.34	10,648.52	52
	25.00			2,500.00	2,500.00	53
		646.93		612.19	1,259.12	54
		1,653.60		632.10	2,285.70	55
1.51	1.51	1,078.25		122.02	1,200.27	56
		848.80	16.50	233.39	1,098.69	57



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 9—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department	
		General	
		Salaries and wages	Betterment or outlay
58	Maquoketa.....	50.00	
59	Anamosa.....		
60	Eagle Grove.....		
61	Hampton.....	132.50	
62	Missouri Valley.....		
63	Sheldon.....		
64	Clear Lake.....	150.00	
65	Manchester.....	24.00	
66	Harlan.....	25.00	
67	Pella.....		
68	Winterset.....		
69	Eldora.....		
70	Cresco.....	100.00	
71	Onawa.....		
72	Emmetsburg.....		
73	Nevada.....	3.00	
74	Osceola.....	50.00	
75	Belle Plaine.....		
76	Osage.....		
77	Sac City.....		
78	Bettendorf.....		
79	Waukon.....	28.00	
80	Clarion.....	27.50	
81	New Hampton.....		
82	Tama.....		
83	Humboldt.....		
84	Bloomfield.....		
85	Hawarden.....		
86	Rock Rapids.....		
87	Monticello.....		
88	Forest City.....	3.50	
89	Tipton.....	45.00	
90	Audubon.....	50.00	
91	Rockwell City.....		
92	Sibley.....	110.00	
93	Sigourney.....		
94	Leon.....	9.00	
95	Marengo.....		
96	Colfax.....	19.50	
97	Ida Grove.....	87.31	
98	Lake City.....	3.00	
99	DeWitt.....		
100	Hamburg.....		
101	Corning.....	50.00	
102	Spirit Lake.....		
103	Bedford.....		
104	Dyersville.....		
105	Belmond.....	95.47	
106	Madrid.....	100.00	
107	Toledo.....		
108	Guthrie Center.....		
109	West Union.....	25.00	
110	Grundy Center.....	70.50	
111	Villisca.....	50.00	
112	Mystic.....		
113	Eldon.....	18.40	
114	Stuart.....		
115	Seymour.....	20.00	



## FOR YEAR ENDING MARCH 31, 1941—Continued

Health Department						
Expense		Sewers and Sewage Disposal				Number in order of population
Miscellaneous	Total general expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total sewers and sewage disposal	
.....	50.00	480.00	500.74	126.26	1,107.00	58
.....	.....	1,133.40	90.01	1,135.94	2,359.35	59
.....	.....	326.79	2,071.88	173.79	2,572.46	60
23.03	155.53	832.60	51.59	89.79	973.98	61
.....	.....	99.00	24.22	.....	123.22	62
.....	.....	506.00	.....	93.06	599.06	63
.....	150.00	859.24	411.16	155.17	1,425.57	64
.....	24.00	356.93	.....	106.14	463.07	65
.....	25.00	706.40	454.68	314.96	1,476.04	66
.....	.....	1,496.45	739.60	50.00	2,286.05	67
.....	.....	760.94	.....	315.47	1,076.41	68
.....	.....	1,132.38	375.02	616.47	2,123.87	69
.....	100.00	1,896.24	4,844.37	881.85	7,622.46	70
15.00	15.00	752.21	1,034.87	914.79	2,701.87	71
.....	.....	823.25	.....	3,622.99	4,446.24	72
.....	3.00	1,107.35	30,053.53	710.98	31,871.86	73
.....	50.00	1,135.38	181.74	900.97	2,218.09	74
.....	.....	798.31	.....	3,806.32	4,604.63	75
.....	.....	1,802.27	25.50	668.20	2,495.97	76
.....	.....	1,689.75	738.25	569.17	2,997.17	77
.....	.....	306.02	9,704.65	350.00	10,360.67	78
5.00	33.00	138.58	189.45	118.14	446.17	79
27.50	55.00	631.75	.....	770.52	1,402.27	80
.....	.....	109.20	926.52	203.58	1,239.30	81
.....	.....	740.35	.....	1,663.41	2,403.76	82
.....	.....	713.16	4,640.04	11.60	5,364.80	83
.....	.....	1,731.64	1,138.97	894.30	3,764.91	84
.....	.....	12.26	.....	.....	12.26	85
75.87	75.87	1,016.02	.....	382.58	1,398.60	86
75.00	75.00	17.70	805.41	114.22	937.33	87
.....	3.50	691.30	.....	662.08	1,353.38	88
6.28	51.28	703.35	44.26	126.08	873.69	89
.....	50.00	40.30	.....	84.76	125.06	90
.....	.....	.....	.....	1,159.55	1,159.55	91
.....	110.00	620.56	.....	655.12	1,275.68	92
.....	.....	306.86	13.46	1.43	321.75	93
.....	9.00	793.87	.....	395.95	1,189.82	94
58.71	58.71	.....	.....	49.67	49.67	95
.....	19.50	9.60	.....	71.49	81.09	96
.....	87.31	747.60	335.85	851.84	1,935.29	97
.....	3.00	120.45	334.52	37.27	492.24	98
.....	.....	1,626.23	26,473.10	423.52	28,522.85	99
.....	.....	124.83	.....	.....	124.83	100
.....	50.00	532.78	.....	565.92	1,098.70	101
.....	.....	42.80	.....	2,179.97	2,222.77	102
.....	.....	372.05	751.15	749.66	1,872.86	103
.....	.....	155.70	31,385.32	.....	31,541.02	104
.....	95.47	103.25	17.53	.....	120.78	105
.....	100.00	315.00	.....	200.00	515.00	106
.....	.....	450.00	385.61	246.98	1,082.59	107
.....	.....	.....	.....	.....	.....	108
.....	25.00	461.44	854.74	186.83	1,503.01	109
.....	70.50	202.65	24.84	98.42	325.91	110
.....	50.00	21.40	.....	.....	21.40	111
.....	.....	.....	.....	.....	.....	112
.....	18.40	.....	.....	.....	.....	113
17.53	17.53	625.02	56.60	5.00	686.62	114
.....	20.00	5.96	31.92	10.98	48.86	115



## REPORT OF MUNICIPAL FINANCES

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.....	\$265,831.48	\$55,447.32	\$58,950.89
1	Des Moines.....	59,254.36	1,463.84	3,803.35
2	Sioux City.....	37,530.50		2,265.65
3	Davenport.....	20,648.31		9,312.05
4	Cedar Rapids.....	29,824.83	53.13	4,585.19
5	Waterloo.....	17,055.79	74.06	807.69
6	Dubuque.....			15,489.84
7	Council Bluffs.....	14,113.99	798.00	2,495.68
8	Ottumwa.....	4,635.12		1,190.87
9	Mason City.....	8,722.70	13,252.61	5,691.49
10	Clinton.....	12,339.67	3,043.00	3,120.47
11	Burlington.....	6,687.85		385.86
12	Fort Dodge.....	8,189.47		1,720.44
13	Marshalltown.....	540.00		
14	Muscatine.....	325.00		1,980.00
15	Iowa City.....			2,089.09
16	Keokuk.....	1,140.00		
17	Fort Madison.....	1,805.00		
18	Ames.....	1,020.00		32.83
19	Boone.....	2,463.70		64.78
20	Oskaloosa.....	818.00		
21	Newton.....	2,880.00		300.00
22	Cedar Falls.....	1,202.50		
23	Charles City.....	1,315.75	1.65	68.47
24	Centerville.....	674.40		
25	Creston.....	927.10		
26	Oelwein.....	1,071.98		361.30
27	Cherokee.....	406.58		9.42
28	Knoxville.....			180.00
29	Shenandoah.....			
30	Fairfield.....	632.95		
31	Webster City.....			200.00
32	Spencer.....	265.00		338.14
33	Perry.....			361.60
34	Atlantic.....	888.28		234.74
35	Red Oak.....	540.00		15.61
36	Chariton.....			
37	Estherville.....	660.00		12.82
38	Carroll.....	480.00		2.33
39	Le Mars.....			360.00
40	Decorah.....	1,061.50		
41	Storm Lake.....	436.52		172.99
42	Washington.....	1,065.30	72.11	280.66
43	Grinnell.....			
44	Albia.....	105.60		30.80
45	Algona.....	330.00		
46	Clarinda.....	240.00		91.60
47	Marion.....	390.00		3.60
48	Mount Pleasant.....	1,087.61		
49	Glenwood.....	475.83		
50	Iowa Falls.....	616.00		43.75
51	Denison.....	10.50		90.00
52	Independence.....	45.00		
53	West Des Moines.....	450.00		
54	Vinton.....	554.50		
55	Waverly.....	480.00		33.00
56	Indianola.....	1,001.60		20.12
57	Jefferson.....	420.00		20.00



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941

Health Department						Number in order of population
Total refuse and garbage disposal	Miscellaneous				Grand total health department	
	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		
\$380,229.69	\$54,982.92	\$149,184.92	\$23,288.33	\$227,456.17	\$2,117,876.61	
64,521.55					303,804.60	1
39,796.15	45,225.01	142,799.79	15,938.57	203,963.37	340,840.35	2
29,960.36					72,141.49	3
34,463.15			2,503.83	2,503.83	89,311.35	4
17,937.54					335,867.07	5
15,489.84	1,800.00	202.16	300.00	2,302.16	43,987.49	6
17,407.67					55,184.44	7
5,825.99					21,566.89	8
27,666.80					51,697.99	9
18,503.14					34,727.58	10
7,073.71					18,222.68	11
9,909.91		137.50	359.50	497.00	62,824.26	12
540.00	2,850.85		1,263.43	4,114.28	123,476.71	13
2,305.00					3,836.16	14
2,089.09	1,200.00	1,750.00		2,950.00	15,531.33	15
1,140.00					8,001.29	16
1,805.00					9,399.17	17
1,052.83	250.00			250.00	33,097.83	18
2,528.48	570.50		25.23	595.73	9,337.98	19
818.00					8,268.27	20
3,180.00					13,421.97	21
1,202.50					36,396.40	22
1,385.87					7,484.22	23
674.40					3,199.31	24
927.10					5,038.26	25
1,433.28					4,995.32	26
416.00					4,966.26	27
180.00					2,467.86	28
					474.87	29
632.95		3,644.10		3,644.10	7,888.85	30
200.00					8,285.83	31
603.14	395.00		322.08	717.08	7,200.63	32
361.60					2,954.79	33
1,123.02					48,074.46	34
555.61					5,765.18	35
					1,810.73	36
672.82					5,334.28	37
482.33					3,529.40	38
360.00			383.22	383.22	1,102.95	39
1,061.50					6,608.91	40
609.51					6,301.92	41
1,418.07			56.39	56.39	4,980.20	42
					4,786.87	43
136.40	40.00		86.64	126.64	2,281.41	44
330.00	160.00		306.22	466.22	3,592.09	45
331.60	79.00		24.51	103.51	535.11	46
393.60					2,801.88	47
1,087.61					3,545.69	48
475.83					1,070.86	49
659.75	573.46	4.23	633.43	1,211.12	3,960.39	50
100.50	262.50			262.50	2,097.00	51
45.00					10,693.52	52
450.00					2,975.00	53
554.50			.56	.56	1,814.18	54
513.00	360.00	313.95		673.95	3,472.65	55
1,021.72					2,223.50	56
440.00					1,538.69	57



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 9—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department		
		Refuse and Garbage Disposal		
		Salaries and wages	Betterment or outlay	Miscellaneous
58	Maquoketa.....	240.00		
59	Anamosa.....	648.00		
60	Eagle Grove.....	728.73	104.79	24.83
61	Hampton.....	360.00		8.70
62	Missouri Valley.....			
63	Sheldon.....	1,100.00		12.98
64	Clear Lake.....	710.04		3.38
65	Manchester.....	494.50		
66	Harlan.....	579.50		23.79
67	Pella.....	1,113.57	73.37	
68	Winterset.....	106.50		
69	Eldora.....	632.00		
70	Cresco.....	780.00		
71	Onawa.....	333.80		
72	Emmetsburg.....			
73	Nevada.....			
74	Osceola.....			
75	Belle Plaine.....	62.00		
76	Osage.....	220.50		
77	Sac City.....	4.05		
78	Bettendorf.....	1,659.61		
79	Waukon.....	510.00		
80	Clarion.....	741.95	13.01	10.00
81	New Hampton.....	542.90		
82	Tama.....	200.00		
83	Humboldt.....	186.75		
84	Bloomfield.....	140.00		
85	Hawarden.....	160.00		12.90
86	Rock Rapids.....	169.40		1.12
87	Monticello.....	534.28	60.15	3.52
88	Forest City.....	136.70		56.09
89	Tipton.....	1,818.04	518.20	
90	Audubon.....			45.00
91	Rockwell City.....			177.87
92	Sibley.....	300.00		
93	Sigourney.....			
94	Leon.....	120.00		
95	Marengo.....	100.00		
96	Colfax.....			
97	Ida Grove.....	124.20		2.50
98	Lake City.....	75.00		
99	DeWitt.....	295.00		31.44
100	Hamburg.....			
101	Corning.....			
102	Spirit Lake.....	275.50		
103	Bedford.....	80.00		8.44
104	Dyersville.....			
105	Belmond.....	146.54	37.31	3.67
106	Madrid.....			
107	Toledo.....			75.60
108	Guthrie Center.....	984.23	35,879.74	
109	West Union.....	165.15		122.83
110	Grundy Center.....	410.70	2.35	
111	Villisca.....	13.55		
112	Mystic.....			50.00
113	Eldon.....			
114	Stuart.....			
115	Seymour.....			10.00



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

Health Department							Number in order of population
Total refuse and garbage disposal	Miscellaneous				Grand total health department		
	Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous			
240.00					1,397.00	58	
648.00	246.60	122.88	21.10	390.58	3,397.93	59	
858.35	216.00		336.79	552.79	3,983.60	60	
368.70					1,498.21	61	
	25.00			25.00	148.22	62	
1,112.98			52.76	52.76	1,764.80	63	
713.42					2,288.99	64	
494.50					981.57	65	
603.29					2,104.33	66	
1,186.94					3,472.99	67	
106.50					1,182.91	68	
632.00					2,755.87	69	
780.00					8,502.46	70	
333.80					3,050.67	71	
					4,446.24	72	
			3.75	3.75	31,878.61	73	
					2,288.09	74	
62.00	9.00		6.29	15.29	4,681.92	75	
220.50					2,716.47	76	
4.05	360.00		229.52	589.52	3,590.74	77	
1,659.61					12,020.28	78	
510.00					989.17	79	
764.96			90.00	90.00	2,312.23	80	
542.90					1,782.20	81	
200.00					2,603.76	82	
186.75			220.00	220.00	5,771.55	83	
140.00			118.32	118.32	4,023.23	84	
172.90					185.16	85	
170.52					1,644.99	86	
597.95					1,610.28	87	
192.79					1,549.67	88	
2,336.24					3,261.21	89	
45.00					220.06	90	
177.87					1,337.42	91	
300.00					1,685.68	92	
					321.75	93	
120.00					1,318.82	94	
100.00			4.35	4.35	212.73	95	
					100.59	96	
126.70					2,149.30	97	
75.00					570.24	98	
326.44					28,849.29	99	
	120.00		1.84	121.84	246.67	100	
					1,148.70	101	
275.50					2,498.27	102	
88.44					1,961.30	103	
					31,541.02	104	
187.52					403.77	105	
					615.00	106	
75.60					1,158.19	107	
36,863.97	240.00	210.31		450.31	37,314.28	108	
287.98					1,815.99	109	
413.05					809.46	110	
13.55					84.95	111	
50.00					50.00	112	
					18.40	113	
					704.15	114	
10.00					78.86	115	



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 10—CITIES—EXPENDITURES

Number in order of population	Cities	Street Department				
		General Street Expense				Salaries and wages
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general street expense	
	Grand Total.....	\$409,292.01	\$90,767.32	\$205,882.83	\$705,942.16	\$344,922.77
1	Des Moines.....	16,360.00			16,360.00	103,875.01
2	Sioux City.....	41,115.80	22,973.52	6,680.42	70,769.74	22,491.09
3	Davenport.....	14,170.00			14,170.00	41,338.37
4	Cedar Rapids.....	25,083.20			25,083.20	28,276.98
5	Waterloo.....	24,485.99	6,010.42	6,929.92	37,426.33	8,870.29
6	Dubuque.....	1,800.00	342.78	41.80	2,184.58	6,806.58
7	Council Bluffs.....	3,612.00		126.09	3,738.09	4,178.01
8	Ottumwa.....	5,176.25		3,039.04	8,215.29	7,120.33
9	Mason City.....	2,308.40	1,272.44	8,554.97	12,135.81	2,946.96
10	Clinton.....	5,486.66	258.74	1,927.55	7,672.95	3,622.96
11	Burlington.....	4,105.05	2,135.00	3,901.95	10,142.00	9,682.75
12	Fort Dodge.....	8,621.25	1,958.19	5,266.64	15,846.08	
13	Marshalltown.....	8,511.89	1,403.70	4,953.07	14,868.66	
14	Muscatine.....					
15	Iowa City.....	16,050.91		5,402.10	21,453.01	2,895.76
16	Keokuk.....	11,227.63	889.33	11,746.00	23,862.96	1,956.20
17	Fort Madison.....	4,494.30			4,494.30	1,208.00
18	Ames.....	16,758.75	1,550.02	307.07	18,615.84	1,149.84
19	Boone.....	3,116.71		1,843.17	4,959.88	1,200.35
20	Oskaloosa.....	1,849.60		710.88	2,560.48	4,334.20
21	Newton.....	2,260.00		1,838.12	4,098.12	11,576.43
22	Cedar Falls.....	5,436.41			5,436.41	8,411.40
23	Charles City.....	6,275.00		8,481.76	14,756.76	
24	Centerville.....	1,409.90		1,277.06	2,686.96	
25	Creston.....	2,290.42		1,639.70	3,930.12	2,744.34
26	Oelwein.....	1,952.10		766.01	2,718.11	724.60
27	Cherokee.....	488.67		731.02	1,219.69	1,633.41
28	Knoxville.....	4,581.66	1,795.60	1,562.42	7,939.68	855.23
29	Shenandoah.....	1,210.00		1,063.62	2,273.62	2,174.16
30	Fairfield.....	6,036.17	4,628.74		10,664.91	2,048.60
31	Webster City.....	1,688.01	191.35	3,773.27	5,652.63	2,301.96
32	Spencer.....	4,674.36	1,428.50	7,876.68	13,979.54	2,444.11
33	Perry.....	3,076.11		1,989.62	5,065.73	1,379.60
34	Atlantic.....	3,308.04		4,149.51	7,457.55	3,009.27
35	Red Oak.....	2,459.00		2,136.92	4,595.92	1,167.30
36	Chariton.....					1,857.38
37	Estherville.....	7,157.14		2,084.10	9,241.24	456.65
38	Carroll.....	1,490.81		1,339.70	2,830.51	1,401.57
39	Le Mars.....	5,268.36		3,510.09	8,778.45	909.61
40	Decorah.....	2,839.49		4,461.82	7,301.31	351.73
41	Storm Lake.....	4,386.07	890.25	3,208.01	8,484.33	
42	Washington.....	3,111.40		3,545.62	6,657.02	717.30
43	Grinnell.....	2,130.40	9,169.04	2,055.82	13,355.26	2,871.14
44	Albia.....	1,200.00		47.85	1,247.85	1,507.60
45	Algona.....			516.47	516.47	6,132.49
46	Clarinda.....	3,052.50		1,064.83	4,117.33	1,331.30
47	Marion.....	480.00			480.00	
48	Mount Pleasant.....	204.51		599.00	803.51	1,706.13
49	Glenwood.....	2,318.01		1,058.30	3,376.31	68.50
50	Iowa Falls.....	700.81		1,586.11	2,286.92	1,586.19
51	Denison.....	3,111.57	3,551.33	381.13	7,044.03	
52	Independence.....	5,837.05	4,149.29	1,803.68	11,790.02	457.20
53	West Des Moines.....	1,746.80		510.19	2,256.99	260.30
54	Vinton.....	3,437.40		804.37	4,241.77	279.80
55	Waverly.....	3,439.80		2,115.02	5,554.82	2,876.60
56	Indianola.....					
57	Jefferson.....	2,095.98		2,231.45	4,327.43	1,345.85



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

Street Department								Number in order of population
Street Cleaning			Street Paving				Bridges	
Betterment or outlay	Miscellaneous	Total street cleaning	Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving		
\$47,588.10	\$76,261.78	\$468,772.65	\$55,249.94	\$187,553.34	\$77,657.51	\$320,460.79	\$194,827.31	
	6,195.25	110,070.26					122,019.41	1
	8,852.19	31,343.28	4,076.16		5,848.23	9,924.39	28,489.65	2
	20,422.39	61,760.76	6,967.24		5,163.22	12,130.46	960.05	3
6,664.71	2,817.69	37,759.38	10,117.97	6,265.27	1,478.46	17,861.70	4,910.17	4
1,038.75	1,373.98	11,283.02	6,443.45	11,525.27	1,817.96	19,786.68	4,651.19	5
5,658.28	4,338.57	16,803.43						6
2,700.00	1,247.54	8,125.55					929.34	7
459.00	1,801.01	9,380.34	1,699.90		3,525.40	5,225.30	5,116.47	8
	800.41	3,747.37	760.50	1,954.51		2,715.01	14,693.99	9
3,062.85	483.01	7,168.82			95.38	95.38	2,803.32	10
1,631.54	1,440.71	12,755.00						11
			3,969.05		5,411.77	9,380.82	5,000.02	12
							690.38	13
								14
	903.39	3,799.15					3,503.13	15
	633.88	2,590.08						16
		1,208.00		46.38		46.38		17
5,369.62		6,519.46		43,303.01	4,285.26	47,588.27		18
	22.04	1,222.39	951.20	12,692.97	2,705.04	16,349.21		19
225.62	485.84	5,045.66	1,943.60	963.69	39.76	2,947.05		20
	5,439.59	17,016.02	1,424.12	1,000.00		2,424.12		21
8,240.38	4,389.61	21,041.39						22
			1,658.44		22,998.41	24,656.85	103.60	23
								24
	47.85	2,792.19						25
4,132.85		4,857.45	293.76		827.89	1,121.65		26
	1,484.86	3,118.27	314.24		1,541.92	1,856.16		27
		855.23						28
1,170.38	93.61	3,438.15	731.01	2,561.06		3,292.07	49.06	29
	18.22	2,066.82	459.00		250.20	709.20		30
	58.23	2,360.19	405.47		339.34	744.81		31
	33.55	2,477.66	79.43		30.50	109.93		32
26.17	610.67	2,016.44	1,394.84	10,195.38		11,590.22		33
	97.36	3,106.63	1,195.73	14,218.09		15,413.82		34
	254.87	1,422.17	720.50		2,615.66	3,336.16		35
	1,489.10	3,346.48	2,275.67	160.05		2,435.72		36
	347.79	804.44		2,458.02		2,458.02		37
	29.90	1,431.47	784.31		3,951.75	4,736.06	97.47	38
		909.61			4,426.59	4,426.59		39
	412.79	764.52					595.21	40
								41
	12.11	729.41		4,392.14		4,392.14		42
		2,871.14						43
	788.69	2,296.29	632.40		741.20	1,373.60		44
802.37	3,170.05	10,104.91						45
761.04	154.04	2,246.38		18,771.29		18,771.29		46
				33,127.90		33,127.90		47
	2,257.24	3,963.37	571.82			571.82		48
138.29	122.10	328.89						49
	177.24	1,763.43	419.81		462.95	882.76		50
								51
		457.20	213.85		749.50	963.35		52
	7.77	268.07	330.80		553.57	884.37		53
		279.80	156.83		5.00	161.83		54
	191.40	3,068.00						55
								56
		1,345.85	602.75		1,095.02	1,697.77		57



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 10—CITIES—EXPENDITURES

Number in order of population	Cities	Street Department				
		General Street Expense				Salaries and wages
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general street expense	
58	Maquoketa.....	3,624.80	2,117.09	652.37	6,394.26	1,438.20
59	Anamosa.....	3,252.88		518.85	3,771.73	
60	Eagle Grove.....	1,195.23	1,158.36	1,147.91	3,501.50	686.80
61	Hampton.....	1,140.12		1,738.33	2,878.45	1,072.46
62	Missouri Valley.....	2,060.56		3,235.84	5,296.40	480.42
63	Sheldon.....	4,035.57	1,853.00		5,888.57	
64	Clear Lake.....	713.83		1,543.91	2,257.74	1,086.81
65	Manchester.....	1,212.40		770.27	1,982.67	546.48
66	Harlan.....	1,458.15	1,254.60	1,159.95	3,872.70	576.30
67	Pella.....	309.35	113.04		422.39	315.24
68	Winterset.....	6,410.41		5,107.74	11,518.15	
69	Eldora.....	591.97	1,515.14	1,527.40	3,634.51	152.40
70	Cresco.....	3,321.01		1,994.45	5,315.46	746.01
71	Onawa.....	1,552.50		1,395.58	2,948.08	1,340.40
72	Emmetsburg.....	2,408.27		723.94	3,132.21	299.60
73	Nevada.....	1,569.65		1,873.53	3,443.18	610.82
74	Osceola.....	1,107.85		996.08	2,103.93	600.00
75	Belle Plaine.....	5,184.42	174.39	4,796.95	10,155.76	754.20
76	Osage.....	1,852.55		1,160.87	3,013.42	1,287.10
77	Sac City.....	3,099.88	1,850.85		4,950.73	33.96
78	Bettendorf.....	4,199.87	749.15	2,552.71	7,501.73	
79	Waukon.....	2,072.39		2,144.73	4,217.12	1,076.63
80	Clarion.....	1,630.54		1,563.61	3,194.15	261.67
81	New Hampton.....	98.05	92.97	126.31	317.33	321.68
82	Tama.....	1,487.20		1,394.48	2,881.68	690.00
83	Humboldt.....	1,702.02		4,776.57	6,478.59	473.16
84	Bloomfield.....	2,224.81		2,325.50	4,550.31	1,200.00
85	Hawarden.....	1,115.20		1,069.82	2,185.02	601.12
86	Rock Rapids.....	2,468.70	1,069.93	566.26	4,104.89	643.87
87	Monticello.....	2,347.05		1,047.22	3,394.27	131.45
88	Forest City.....	426.74	417.51	464.42	1,308.67	249.13
89	Tipton.....	926.37	422.20	265.14	1,613.71	781.64
90	Audubon.....	3,129.82		6,206.48	9,336.30	
91	Rockwell City.....	1,544.22		2,299.36	3,843.58	
92	Sibley.....	1,331.55		1,374.75	2,706.30	811.80
93	Sigourney.....	1,360.06		907.90	2,267.96	763.10
94	Leon.....	1,110.98		562.12	1,673.10	464.66
95	Marengo.....	1,513.91	92.83	494.36	2,101.10	93.21
96	Colfax.....	404.38		644.69	1,049.07	173.00
97	Ida Grove.....	193.56	882.22		1,075.78	2,093.98
98	Lake City.....	28.12		349.30	377.42	114.75
99	DeWitt.....	1,161.43		1,031.80	2,193.23	576.40
100	Hamburg.....	651.00	356.83		1,007.83	30.15
101	Corning.....	1,517.34		1,836.45	3,353.79	
102	Spirit Lake.....	2,768.35		1,841.84	4,610.19	68.83
103	Bedford.....	289.05		395.22	684.27	796.77
104	Dyersville.....	831.61	946.62		1,778.23	475.00
105	Belmond.....	1,010.25	1,021.22		2,031.47	65.15
106	Madrid.....	680.62		136.66	817.28	31.85
107	Toledo.....	1,949.20	260.06	890.03	3,099.29	
108	Guthrie Center.....	1,470.06		2,018.97	3,489.03	719.90
109	West Union.....	657.37	6,734.95	789.75	8,182.07	
110	Grundy Center.....			2,602.78	2,602.78	256.39
111	Villisca.....	407.65		628.61	1,036.26	209.25
112	Mystic.....	120.80	840.00	260.80	1,221.60	13.60
113	Eldon.....	1,823.20	841.50	330.28	2,994.98	166.00
114	Stuart.....	1,048.80	1,404.62		2,453.42	
115	Seymour.....					



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FOR YEAR ENDING MARCH 31, 1941—Continued

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## REPORT OF MUNICIPAL FINANCES

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.....	\$64,696.30	\$33,251.30	\$18,970.18	\$116,917.78
1	Des Moines.....	29,015.00		4,234.35	33,249.35
2	Sioux City.....				
3	Davenport.....	1,130.14		923.91	2,054.05
4	Cedar Rapids.....	4,909.86	2,244.02	554.09	7,707.97
5	Waterloo.....	260.49	260.64	28.22	549.35
6	Dubuque.....				
7	Council Bluffs.....	18,635.06		3,074.78	21,709.84
8	Ottumwa.....	640.25		364.96	1,005.21
9	Mason City.....	902.01	709.30		1,611.31
10	Clinton.....				
11	Burlington.....	549.50		38.70	588.20
12	Fort Dodge.....	68.64	351.15		419.79
13	Marshalltown.....				
14	Muscatine.....				
15	Iowa City.....		87.68		87.68
16	Keokuk.....	852.65	319.96	4,949.15	6,121.76
17	Fort Madison.....		77.25		77.25
18	Ames.....				
19	Boone.....	36.40	17.60	5.10	59.10
20	Oskaloosa.....	108.80	105.95	151.06	365.81
21	Newton.....	144.25		66.96	211.21
22	Cedar Falls.....	914.30			914.30
23	Charles City.....	5.78		48.60	54.38
24	Centerville.....				
25	Creston.....				
26	Oelwein.....	50.00		47.32	97.32
27	Cherokee.....	104.05		173.90	277.95
28	Knoxville.....		55.86		55.86
29	Shenandoah.....	352.12	429.09	12.07	793.28
30	Fairfield.....				
31	Webster City.....	61.03			61.03
32	Spencer.....	217.01		14.69	231.70
33	Perry.....	1,777.33	10,795.42	623.53	13,196.28
34	Atlantic.....	148.92		166.94	315.86
35	Red Oak.....				
36	Chariton.....				
37	Estherville.....	165.35	108.62	59.69	333.66
38	Carroll.....	48.40			48.40
39	Le Mars.....		514.01		514.01
40	Decorah.....	71.91		4.80	76.71
41	Storm Lake.....				
42	Washington.....		114.40		114.40
43	Grinnell.....				
44	Albia.....			1,280.99	1,280.99
45	Algona.....				
46	Clarinda.....				
47	Marion.....				
48	Mount Pleasant.....				
49	Glenwood.....	180.92	46.14	214.22	441.28
50	Iowa Falls.....	126.60	75.09	130.79	332.48
51	Denison.....			35.81	35.81
52	Independence.....	24.50	20.40		44.90
53	West Des Moines.....			3.84	3.84
54	Vinton.....			16.00	16.00
55	Waverly.....	476.75		601.53	1,078.28
56	Indianola.....				
57	Jefferson.....	13.50	33.75		47.25



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

Street Department						Number in order of population
Total street lighting	Grading and Oiling			Total snow removal	Total weed cutting	
	Salaries and wages	Miscellaneous	Total grading and oiling			
\$872,650.36	\$214,059.99	\$212,032.40	\$426,092.39	\$141,998.64	\$22,902.08	
158,379.08	48,746.64	16,533.45	65,280.09	1,077.17		1
80,367.95	26,178.00	7,172.63	33,350.63	29,586.07		2
64,692.54	3,089.16	1,147.44	4,236.60	4,995.05		3
54,100.89	34,360.63	30,894.08	65,254.71	10,968.32	5,017.32	4
61,228.45	7,018.74	21,619.46	28,638.20	8,550.17		5
39,556.42	3,870.40		3,870.40	5,630.49		6
26,654.86	2,298.25	4,891.68	7,189.93	2,024.47	1,035.42	7
21,749.06	6,941.79	9,710.63	16,652.42	446.06	1,029.60	8
21,188.30	5,099.06	10,413.62	15,512.68	5,347.97	667.40	9
23,296.84	9,431.00	9,154.15	18,585.15	1,110.22	1,193.93	10
23,214.10	1,157.75	342.25	1,500.00	9,611.98	2,367.68	11
19,969.35	3,145.65	854.19	3,999.84	7,591.23	922.62	12
13,119.34	318.00	4,323.89	4,641.89	1,328.55		13
	5,381.00	6,191.58	11,572.58			14
13,600.00	1,007.00	1,152.71	2,159.71			15
13,691.62	2,344.41	393.27	2,737.68	992.33		16
7,660.48	1,021.50	1,581.98	2,603.48	1,254.50		17
		2,423.20	2,423.20	1,466.60		18
7,649.90	3,147.05	404.87	3,551.92	2,801.60	148.35	19
7,882.28	1,737.30	443.56	2,180.86	1,985.11	160.00	20
10,623.46	441.83	64.25	506.08	1,319.26	188.43	21
	538.13		538.13	521.85	220.11	22
6,591.93	4,821.90	523.61	5,345.51			23
3,833.37	1,113.20	1,028.68	2,141.88	763.27	110.00	24
5,379.17	1,716.86	725.98	2,442.84	1,057.14	286.00	25
4,458.47	2,182.93	283.50	2,466.43	368.60	381.70	26
4,199.43	369.90	416.02	785.92	2,218.34	167.60	27
3,039.24	405.68		405.68	490.05		28
6,432.84	477.82	1,314.97	1,792.79	858.92	369.02	29
3,744.17		1,329.74	1,329.74			30
	2.10		2.10	629.23	145.10	31
4,220.54	893.59	76.67	970.26	2,413.30	276.02	32
4,474.42	188.60	701.22	889.82	837.77	261.46	33
	219.98	252.20	472.18	948.20		34
3,896.49	1,084.14	2,319.15	3,403.29	1,285.95		35
2,555.00	424.33	62.37	486.70	366.35		36
243.26		1,595.27	1,595.27			37
4,549.28	52.95	6.32	59.27	1,447.94	86.30	38
4,200.47	181.83		181.83	1,466.31		39
2,722.19	2,318.02	645.94	2,963.96	1,244.80	126.83	40
5,009.94	1,056.97	305.40	1,362.37	781.45		41
3,902.40	443.68	603.91	1,047.59	212.40	59.09	42
5,081.58	425.68	1,288.30	1,713.98	320.11	264.60	43
3,230.08	254.00	155.94	409.94	588.91	106.15	44
	990.10		990.10	1,057.93		45
4,712.14	45.00	215.90	260.90	330.14	28.24	46
3,971.58	130.80	2,522.30	2,653.10			47
	1,873.50		1,873.50	302.65	283.07	48
1,740.25	142.10	350.14	492.24			49
4,276.25	653.58	1,290.13	1,943.71	1,151.60	354.99	50
				472.96	84.82	51
	813.70	2,049.13	2,862.83	458.85	322.83	52
2,032.51	10.00		10.00	146.70	56.20	53
	777.42	7,229.23	8,006.65	491.80	211.82	54
	722.60	2,695.17	3,417.77	772.04		55
				288.00		56
3,200.00				1,090.00	338.80	57



## REPORT OF MUNICIPAL FINANCES

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
58	Maquoketa.....	182.15	109.57		291.72
59	Anamosa.....		11.75	3.00	14.75
60	Eagle Grove.....	52.70	5,006.26	62.70	5,121.66
61	Hampton.....	37.40		27.10	64.50
62	Missouri Valley.....				
63	Sheldon.....				
64	Clear Lake.....	54.08	58.69	4.64	117.41
65	Manchester.....	9.25		8.00	17.25
66	Harlan.....			78.84	78.84
67	Pella.....		5.60		5.60
68	Winterset.....		485.10		485.10
69	Eldora.....				
70	Cresco.....				
71	Onawa.....				
72	Emmetsburg.....				
73	Nevada.....	175.60		194.90	194.90
74	Osceola.....			32.28	207.88
75	Belle Plaine.....				
76	Osage.....				
77	Sac City.....	1,461.27	7,540.82	84.28	9,086.37
78	Bettendorf.....			16.00	16.00
79	Waukon.....	151.27		25.17	176.44
80	Clarion.....	3.75	2,554.65		2,558.40
81	New Hampton.....				
82	Tama.....				
83	Humboldt.....		240.50		240.50
84	Bloomfield.....	180.50	216.32	272.92	669.74
85	Hawarden.....				
86	Rock Rapids.....				
87	Monticello.....				
88	Forest City.....	20.40	350.86	160.35	531.61
89	Tipton.....	42.81			42.81
90	Audubon.....				
91	Rockwell City.....				
92	Sibley.....	2.80		18.65	21.45
93	Sigourney.....	6.30	9.36	73.09	88.75
94	Leon.....				
95	Marengo.....				
96	Colfax.....	10.00		2.87	12.87
97	Ida Grove.....		54.47		54.47
98	Lake City.....				
99	DeWitt.....	18.00	23.82		41.82
100	Hamburg.....	3.75	82.52		86.27
101	Corning.....				
102	Spirit Lake.....	7.50			7.50
103	Bedford.....				
104	Dyersville.....	120.00			120.00
105	Belmond.....				
106	Madrid.....				
107	Toledo.....				
108	Guthrie Center.....				
109	West Union.....			35.49	35.49
110	Grundy Center.....	165.25	24.68	43.90	233.83
111	Villisca.....				
112	Mystic.....				
113	Eldon.....		110.00		110.00
114	Stuart.....				
115	Seymour.....				



## FOR YEAR ENDING MARCH 31, 1941—Continued

Street Department						Number in order of population
Total street lighting	Grading and Oiling			Total snow removal	Total weed cutting	
	Salaries and wages	Miscellaneous	Total grading and oiling			
.....	42.80	218.15	260.95	360.00	684.67	58
1,944.00	.....	.....	.....	.....	.....	59
3,510.00	298.37	194.89	493.26	395.39	342.15	60
8,336.69	1,662.81	41.17	1,703.98	653.87	124.40	61
3,120.99	129.60	94.57	224.17	190.73	175.95	62
2,970.66	3,454.11	45.62	3,499.73	216.95	653.80	63
4,125.22	266.45	1,094.48	1,360.93	694.78	218.76	64
3,663.87	1,093.83	972.64	2,066.47	244.00	51.68	65
.....	913.60	1,298.95	2,212.55	660.18	47.85	66
.....	864.46	1,077.27	1,941.73	149.04	167.85	67
.....	.....	15,603.53	15,603.53	70.75	81.40	68
1,964.22	1,118.77	603.99	1,722.76	497.53	125.70	69
3,281.66	158.88	3,304.01	3,462.89	1,675.61	.....	70
.....	.....	.....	.....	124.60	40.00	71
2,509.78	.....	189.95	189.95	303.30	215.00	72
2,317.49	22.00	.....	22.00	633.50	274.98	73
2,261.34	1,088.61	1,268.97	2,357.58	.....	109.03	74
3,491.10	.....	.....	.....	706.40	.....	75
3,628.71	52.60	91.01	143.61	554.80	110.40	76
2,802.96	.....	.....	.....	.....	.....	77
3,559.83	408.20	1,474.26	1,882.46	113.75	27.00	78
1,612.30	376.90	7,027.57	7,404.47	877.75	58.15	79
2,839.57	495.38	275.03	770.41	640.92	.....	80
.....	1,988.76	123.48	2,112.24	735.29	100.20	81
1,945.57	260.15	88.54	348.69	276.52	.....	82
2,148.12	407.68	4,915.08	5,322.76	711.22	149.15	83
.....	183.25	559.64	742.89	.....	.....	84
.....	.....	.....	.....	250.93	300.20	85
.....	444.33	1,249.55	1,693.88	907.95	.....	86
2,024.69	654.75	294.07	948.82	.....	12.83	87
1,941.27	728.25	769.33	1,497.58	819.29	83.53	88
.....	237.61	26.01	263.62	604.40	84.90	89
2,064.36	.....	.....	.....	442.07	51.60	90
2,142.00	.....	.....	.....	490.63	.....	91
.....	41.80	3,771.17	3,812.97	160.59	14.10	92
2,031.22	.....	.....	.....	121.30	162.30	93
1,406.11	.....	136.46	136.46	56.97	.....	94
1,283.31	106.90	.....	106.90	27.17	52.52	95
1,318.35	.....	.....	.....	56.60	.....	96
2,040.00	741.65	145.59	887.24	573.80	152.58	97
1,652.40	24.50	278.06	302.56	127.33	54.35	98
.....	1,782.67	571.98	2,354.65	87.60	94.80	99
1,679.53	230.75	36.01	266.76	92.88	.....	100
1,826.95	436.16	2,645.63	3,081.79	.....	.....	101
2,650.35	.....	.....	.....	.....	.....	102
1,402.53	59.90	179.05	238.95	112.65	196.70	103
2,578.75	.....	.....	.....	325.25	.....	104
1,411.68	.....	17.91	17.91	165.73	49.60	105
1,489.82	.....	260.00	260.00	218.90	4.00	106
1,583.28	.....	.....	.....	265.45	117.25	107
2,080.66	.....	.....	.....	.....	.....	108
2,018.05	776.08	223.24	999.32	395.05	.....	109
1,890.70	213.41	56.69	270.10	430.67	167.71	110
1,400.04	174.17	.....	174.17	168.88	49.55	111
378.31	.....	75.00	75.00	47.61	44.80	112
.....	53.60	54.75	108.35	91.35	170.14	113
.....	.....	.....	.....	.....	.....	114
.....	.....	979.02	979.02	.....	9.00	115



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 10—CITIES—EXPENDITURES

Number in order of population	Cities	Street Department				
		Miscellaneous				Grand total street department
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
	Grand Total.....	\$243,464.26	\$51,543.79	\$158,793.93	\$453,801.98	\$3,724,366.14
1	Des Moines.....	141,825.51	4,027.73	59,157.99	205,011.23	711,446.59
2	Sioux City.....	8,163.90		4,036.67	12,200.57	296,032.28
3	Davenport.....			1,850.00	1,850.00	166,849.51
4	Cedar Rapids.....	7,659.88	715.79	11,051.74	19,427.41	248,091.07
5	Waterloo.....					172,113.39
6	Dubuque.....	27,562.36	17,191.96	11,373.25	56,127.57	124,172.89
7	Council Bluffs.....	9,845.45		553.62	10,399.07	81,806.57
8	Ottumwa.....					68,819.75
9	Mason City.....	901.85			901.85	78,521.69
10	Clinton.....	388.15		1,474.69	1,862.84	63,789.45
11	Burlington.....	2,656.50		721.70	3,378.20	63,557.16
12	Fort Dodge.....					63,129.75
13	Marshalltown.....					34,648.82
14	Muscatine.....	19,915.55	160.06	14,322.48	34,398.09	45,970.67
15	Iowa City.....			477.89	477.89	45,080.57
16	Keokuk.....	990.00	150.00	4.75	1,144.75	51,141.18
17	Fort Madison.....	225.50		2,620.15	2,845.65	20,190.04
18	Ames.....	9,288.34		5,776.43	15,064.77	91,678.14
19	Boone.....					36,742.35
20	Oskaloosa.....	3.20			3.20	23,130.45
21	Newton.....	255.37		2,424.05	2,679.42	39,066.12
22	Cedar Falls.....	959.49		554.35	1,513.84	30,186.03
23	Charles City.....					51,509.03
24	Centerville.....	146.70		761.79	908.49	10,443.97
25	Creston.....					15,887.46
26	Oelwein.....	176.42			176.42	16,646.15
27	Cherokee.....	669.40		1,102.47	1,771.87	15,615.23
28	Knoxville.....			56.25	56.25	12,841.99
29	Shenandoah.....	1,663.55			1,663.55	20,963.30
30	Fairfield.....		50.00		50.00	18,564.84
31	Webster City.....	472.28	526.92	394.13	1,393.33	10,988.42
32	Spencer.....					24,678.95
33	Perry.....					38,332.14
34	Atlantic.....	141.37	1,550.83	698.56	2,390.76	30,105.00
35	Red Oak.....	508.00	6,244.96	134.33	6,887.29	24,827.27
36	Chariton.....	335.48		36.95	372.43	9,562.68
37	Estherville.....		214.48		214.48	14,890.37
38	Carroll.....			4,198.05	4,198.05	19,484.75
39	Le Mars.....					20,477.27
40	Decorah.....	20.00			20.00	15,815.53
41	Storm Lake.....					15,638.09
42	Washington.....			9.76	9.76	17,124.21
43	Grinnell.....					23,606.67
44	Albia.....	286.40	2,851.15	711.20	3,848.75	14,382.56
45	Algona.....					12,669.41
46	Clarinda.....			225.37	225.37	30,691.79
47	Marion.....	121.59	3,000.00	329.54	3,451.13	43,683.71
48	Mount Pleasant.....					7,797.92
49	Glenwood.....			268.82	268.82	6,647.79
50	Iowa Falls.....	746.03	2,000.00	893.88	3,639.91	16,632.05
51	Denison.....					7,637.62
52	Independence.....					16,899.98
53	West Des Moines.....	45.60		2,042.28	2,087.88	7,746.56
54	Vinton.....					13,409.67
55	Waverly.....			659.41	659.41	14,550.32
56	Indianola.....	4,897.04	3,600.00	1,292.08	9,789.12	10,077.12
57	Jefferson.....			9,490.50	9,490.50	21,537.60



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

Number in order of population	Cities	Street Department				Grand total street department
		Miscellaneous				
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous	
58	Maquoketa.....					9,755.13
59	Anamosa.....					5,730.48
60	Eagle Grove.....					14,169.12
61	Hampton.....					15,202.97
62	Missouri Valley.....					9,532.93
63	Sheldon.....					13,229.71
64	Clear Lake.....	253.75			253.75	11,881.81
65	Manchester.....			92.20	92.20	8,666.66
66	Harlan.....	446.75		408.78	855.53	8,537.53
67	Pella.....					3,175.94
68	Winterset.....					48,704.92
69	Eldora.....					11,078.80
70	Cresco.....					17,351.95
71	Onawa.....					5,729.70
72	Emmetsburg.....			48.31	48.31	6,893.05
73	Nevada.....	421.00			421.00	8,519.58
74	Osceola.....					7,431.88
75	Belle Plaine.....					15,312.09
76	Osage.....					9,738.04
77	Sac City.....					17,017.17
78	Bettendorf.....			2,832.16	2,832.16	15,932.93
79	Waukon.....	13.66		49.89	63.55	15,984.36
80	Clarion.....			11,275.50	11,275.50	21,632.10
81	New Hampton.....		4,262.00		4,262.00	8,068.91
82	Tama.....					6,143.46
83	Humboldt.....			191.97	191.97	15,715.47
84	Bloomfield.....	91.03		394.20	485.23	7,648.17
85	Hawarden.....			2,795.39	2,795.39	6,132.66
86	Rock Rapids.....	118.00		7.50	125.50	8,568.80
87	Monticello.....					7,062.56
88	Forest City.....		656.37	8.42	664.79	7,276.96
89	Tipton.....	355.75			355.75	5,043.80
90	Audubon.....					11,894.33
91	Rockwell City.....					6,676.21
92	Sibley.....					7,731.05
93	Sigourney.....			5.11	5.11	7,062.17
94	Leon.....					3,749.16
95	Marengo.....					3,668.41
96	Colfax.....			11.90	11.90	2,679.79
97	Ida Grove.....					7,888.08
98	Lake City.....			97.69	97.69	2,789.69
99	DeWitt.....					5,536.57
100	Hamburg.....			34.86	34.86	3,967.57
101	Corning.....	893.41			893.41	9,155.94
102	Spirit Lake.....					7,336.87
103	Bedford.....					3,514.37
104	Dyersville.....					5,277.23
105	Belmond.....					3,747.13
106	Madrid.....					2,821.85
107	Toledo.....					5,146.90
108	Guthrie Center.....					7,139.36
109	West Union.....					11,629.98
110	Grundy Center.....					6,087.51
111	Villisca.....			617.29	617.29	3,909.75
112	Mystic.....			79.21	79.21	1,860.13
113	Eldon.....					3,773.16
114	Stuart.....		3,720.83		3,720.83	6,174.25
115	Seymour.....		620.71	138.42	759.13	1,747.15



## REPORT OF MUNICIPAL FINANCES

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.....	\$1,011,283.78	\$944,569.06	\$1,117,683.33	\$3,073,536.17
1	Des Moines.....				
2	Sioux City.....	134,377.74	48,524.82	85,332.92	268,235.48
3	Davenport.....				
4	Cedar Rapids.....	72,422.70	55,655.09	73,661.47	201,739.26
5	Waterloo.....	67,761.48	100,841.44	59,328.41	227,931.33
6	Dubuque.....	44,160.25	34,981.06	64,425.66	143,566.97
7	Council Bluffs.....	92,505.01	43,777.70	94,971.57	231,254.28
8	Ottumwa.....	9,900.00	147,824.27	41,645.09	199,369.36
9	Mason City.....	37,452.17	9,115.98	54,513.16	101,081.31
10	Clinton.....				
11	Burlington.....			10,728.23	10,728.23
12	Fort Dodge.....	45,991.36	44,820.86	20,655.02	111,467.24
13	Marshalltown.....	23,237.33	15,216.53	45,666.43	84,120.29
14	Muscatine.....	12,993.71	23,138.54	31,743.32	67,875.57
15	Iowa City.....				
16	Keokuk.....	12,461.90	3,380.25	28,616.40	44,458.55
17	Fort Madison.....	3,351.54		17,393.68	20,745.22
18	Ames.....	31,806.27	15,405.68	22,326.73	69,538.68
19	Boone.....	24,619.05	42,564.55	19,448.59	86,632.19
20	Oskaloosa.....	11,975.55	1,114.37	22,576.72	35,666.64
21	Newton.....	18,880.61	6,862.39	22,816.55	48,559.55
22	Cedar Falls.....	14,729.14	17,510.27	15,814.86	48,054.27
23	Charles City.....	6,282.22	1,582.12	11,991.09	19,855.43
24	Centerville.....				
25	Creston.....	16,176.12	5,000.00	18,968.94	40,145.06
26	Oelwein.....	8,869.26	5,480.57	9,288.58	23,638.41
27	Cherokee.....	3,527.61	834.76	6,444.58	10,806.95
28	Knoxville.....	9,688.92	8,047.58	10,016.52	27,753.02
29	Shenandoah.....	9,433.49	13,340.37	3,707.34	26,481.20
30	Fairfield.....	13,163.98	16,891.11	795.38	30,850.47
31	Webster City.....	10,711.59	12,385.17	2,421.83	25,518.59
32	Spencer.....	5,819.83	11,690.11	6,984.18	24,494.12
33	Perry.....	11,242.37	4,084.38	14,376.85	29,703.60
34	Atlantic.....	8,120.80	17,065.18	1,034.85	26,220.83
35	Red Oak.....	8,723.48	14,955.84	625.00	24,304.32
36	Chariton.....	5,422.53	3,661.67	6,661.50	15,745.70
37	Estherville.....	4,714.91	14,213.17	6,520.81	25,448.89
38	Carroll.....	9,127.53	2,017.15	8,908.84	20,053.52
39	Le Mars.....			3,363.56	3,363.56
40	Decorah.....	3,144.64	6,232.67	5,266.68	14,643.99
41	Storm Lake.....	5,358.85	6,897.35	12,826.17	25,082.37
42	Washington.....	6,164.14	2,173.21	9,894.90	18,232.25
43	Grinnell.....	5,653.58	7,141.50	4,853.56	17,648.64
44	Albia.....	6,213.30		11,166.39	17,379.69
45	Algona.....	7,840.01	4,432.29	2,524.18	14,796.48
46	Clarinda.....	4,298.99	3,116.97	8,567.26	15,983.22
47	Marion.....				
48	Mount Pleasant.....	2,137.40	3,895.13	7,443.84	13,476.37
49	Glenwood.....	3,466.50	2,873.02	3,986.30	10,325.82
50	Iowa Falls.....	3,565.93	3,836.61	6,228.89	13,631.43
51	Denison.....	3,873.54	4,594.51	681.29	9,149.34
52	Independence.....	2,880.89	653.17	1,950.64	5,484.70
53	West Des Moines.....	2,173.25	1,441.10	3,813.10	7,427.45
54	Vinton.....	3,808.74	348.17	3,547.15	7,704.06
55	Waverly.....	5,472.00	4,684.53	2,427.68	12,584.21
56	Indianola.....	4,391.14	2,994.46	3,672.63	11,058.23
57	Jefferson.....	2,555.50	2,357.41	7,896.24	12,809.15



## GENERAL TABLES—CITIES

FOR YEAR ENDING MARCH 31, 1941

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## REPORT OF MUNICIPAL FINANCES

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
58	Maquoketa.....	4,042.55	2,970.13	1,400.27	8,421.95
59	Anamosa.....	2,313.60	2,398.26	2,768.48	7,480.34
60	Eagle Grove.....	3,717.05	594.68	6,246.50	10,558.23
61	Hampton.....	3,438.61	2,452.07	4,214.90	10,105.58
62	Missouri Valley.....	3,253.75	3,766.74	1,398.91	8,419.40
63	Sheldon.....	4,408.16	908.70	10,386.89	15,703.75
64	Clear Lake.....	4,528.85	2,738.19	3,422.92	10,689.96
65	Manchester.....	3,580.85	50.00	6,598.58	10,229.43
66	Harlan.....	6,307.71	8,374.97	7,929.51	22,612.19
67	Pella.....	3,968.55	7,892.28	1,356.76	13,217.59
68	Winterset.....	2,017.41	731.25	3,791.50	6,540.16
69	Eldora.....	3,192.15	2,130.92	3,680.56	9,003.63
70	Cresco.....	3,330.15	69.33	4,688.48	8,087.96
71	Onawa.....	4,670.85	2,083.09	5,635.56	12,389.50
72	Emmetsburg.....	3,810.89	2,660.70	3,377.47	9,849.06
73	Nevada.....	4,011.65	3,374.53	7,712.43	15,098.61
74	Osceola.....	2,664.31	657.62	3,431.49	6,753.42
75	Belle Plaine.....	1,985.60	930.86	2,568.16	5,484.62
76	Osage.....	3,604.44	1,260.01	3,603.13	8,467.58
77	Sac City.....	2,449.62	11,996.88	4,091.12	18,537.62
78	Bettendorf.....				
79	Waukon.....	2,700.50	835.34	3,683.15	7,218.99
80	Clarion.....	3,063.06	1,809.17	4,596.96	9,469.19
81	New Hampton.....	1,691.86	7,229.35		8,921.21
82	Tama.....	2,085.88		4,465.42	6,551.30
83	Humboldt.....	2,725.30	6,816.18	231.81	9,773.29
84	Bloomfield.....	2,161.61	57.76	6,653.70	8,873.07
85	Hawarden.....	845.19	298.07	780.05	1,923.31
86	Rock Rapids.....	3,385.55		4,413.88	7,799.43
87	Monticello.....	1,310.40	2,229.87	115.22	3,655.49
88	Forest City.....	2,161.80	447.39	2,466.92	5,076.11
89	Tipton.....	4,484.17	2,175.36	997.70	7,657.23
90	Audubon.....	1,944.20	1,765.60	4,741.25	8,451.05
91	Rockwell City.....	1,800.00		5,696.60	7,496.60
92	Sibley.....	2,238.48		5,374.95	7,613.43
93	Sigourney.....	2,369.50	3,452.36	3,796.88	9,618.74
94	Leon.....	2,482.28	2,472.01	4,731.15	9,685.44
95	Marengo.....	3,073.69	2,117.41	110.71	5,301.81
96	Colfax.....	1,380.10		1,899.59	3,279.69
97	Ida Grove.....	2,658.32	705.36	1,145.63	4,509.31
98	Lake City.....	1,792.15	3,197.98	1,072.98	6,063.11
99	DeWitt.....	2,899.60	1,631.86	2,123.74	6,655.20
100	Hamburg.....	1,142.25	917.64	2,504.05	4,563.94
101	Corning.....	2,902.19	2,193.35	3,523.69	8,619.23
102	Spirit Lake.....	3,328.65	4,287.63	4,457.18	12,073.46
103	Bedford.....	2,459.12	16,969.60	4,280.45	23,709.17
104	Dyersville.....	1,061.83	604.83	899.03	2,565.69
105	Belmond.....	1,080.73	2,189.41	222.28	3,492.42
106	Madrid.....	1,864.13	2,547.90	1,067.33	5,479.36
107	Toledo.....	2,255.05	5,137.11	3,250.83	10,642.99
108	Guthrie Center.....	2,560.62	5,172.37	209.38	7,942.37
109	West Union.....	1,470.26	1,672.10	3,539.62	6,681.98
110	Grundy Center.....	2,682.42	4,429.11	2,795.05	9,906.58
111	Villisca.....	1,837.58	71.79	1,853.67	3,763.04
112	Mystic.....				
113	Eldon.....	954.20	118.96	1,001.25	2,074.41
114	Stuart.....	1,495.01	2,100.09	21.29	3,616.39
115	Seymour.....	990.50	1,150.81	134.76	2,276.07



## FOR YEAR ENDING MARCH 31, 1941—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	
16,600.25	11,907.97	18,376.43	46,884.65					58
								59
								60
								61
								62
								63
								64
								65
16,789.26	12,723.77	38,797.92	68,310.95					66
15,373.11	13,421.50	18,064.87	46,859.48					67
13,019.89		15,193.37	28,213.26					68
								69
								70
10,492.45	1,359.94	17,552.43	29,404.82					71
				488.27		4,600.36	5,088.63	72
								73
								74
								75
								76
								77
								78
								79
								80
11,606.26	94,127.78	30,881.03	136,615.07					81
								82
								83
11,316.10	10,000.00	18,177.72	39,493.82					84
12,432.29	2,413.31	25,612.28	40,457.88					85
16,204.61		36,129.84	52,334.45	1,647.80		8,843.20	10,491.00	86
								87
8,785.72	2,927.17	11,866.12	23,579.01					88
5,164.22	4,155.46	23,209.23	32,528.91					89
								90
								91
16,914.18	21,303.96	48,762.44	86,980.58	1,990.74		19,132.88	21,123.62	92
								93
								94
								95
								96
								97
								98
								99
								100
9,347.94	4,522.48	13,361.19	27,231.61					101
								102
14.00		9.60	23.60					103
								104
								105
								106
								107
								108
								109
								110
8,127.66	349.72	14,530.18	23,007.56					111
								112
2,776.50	521.11	13,640.51	16,938.12					113
6,719.75	9,182.69	2,245.32	18,147.76					114
4,996.05	6,990.06	4,213.95	16,200.06					115



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 11—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries					
		Markets and Public Scales				Docks, Wharves	
		Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales	Salaries and wages	Betterment or outlay
	Grand Total.....	\$29,333.67	\$770.50	\$8,407.81	\$38,511.98	\$11,021.88	\$78,917.68
1	Des Moines.....	12,629.17		5,495.74	18,124.91		
2	Sioux City.....	2,940.00		988.40	3,928.40		
3	Davenport.....					2,160.00	3,914.10
4	Cedar Rapids.....	567.00		47.65	614.65		
5	Waterloo.....						
6	Dubuque.....	1,400.00	80.23	6.00	1,486.23	4,474.80	8,415.72
7	Council Bluffs.....						
8	Ottumwa.....						
9	Mason City.....	262.50		324.23	586.73		
10	Clinton.....					1,369.87	63,353.38
11	Burlington.....	1,320.00		482.25	1,802.25		
12	Fort Dodge.....	757.80	690.27	2.06	1,450.13		
13	Marshalltown.....	300.00			300.00		
14	Muscatine.....	1,938.56		230.52	2,169.08	2,998.20	767.45
15	Iowa City.....	600.00		137.81	737.81		
16	Keokuk.....	2,280.00			2,280.00		
17	Fort Madison.....						2,467.03
18	Ames.....						
19	Boone.....						
20	Oskaloosa.....						
21	Newton.....						
22	Cedar Falls.....						
23	Charles City.....						
24	Centerville.....			48.54	48.54		
25	Creston.....						
26	Oelwein.....						
27	Cherokee.....						
28	Knoxville.....						
29	Shenandoah.....						
30	Fairfield.....						
31	Webster City.....	1,121.23		167.83	1,289.06		
32	Spencer.....	1,300.00		191.42	1,491.42		
33	Perry.....						
34	Atlantic.....						
35	Red Oak.....						
36	Chariton.....						
37	Estherville.....						
38	Carroll.....						
39	Le Mars.....						
40	Decorah.....						
41	Storm Lake.....						
42	Washington.....						
43	Grinnell.....						
44	Albia.....						
45	Algona.....						
46	Clarinda.....	172.50		35.07	207.57		
47	Marion.....						
48	Mount Pleasant.....	300.00			300.00		
49	Glenwood.....						
50	Iowa Falls.....						
51	Denison.....						
52	Independence.....						
53	West Des Moines.....						
54	Vinton.....						
55	Waverly.....						
56	Indianola.....						
57	Jefferson.....						



## GENERAL TABLES—CITIES

FOR YEAR ENDING MARCH 31, 1941—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		
\$28,107.91	\$118,047.47	\$170,280.81	\$20,942.11	\$36,001.90	\$227,224.82	\$31,352.50	\$374,952.06	
		47,881.39	5,556.74	9,445.01	62,883.14	6,503.66		1
		12,394.86	3,420.65	696.12	16,511.63			2
3,157.80	9,231.90							3
								4
18,237.49	31,128.01							5
								6
								7
								8
2,962.13	67,685.38							9
				250.00	250.00			10
								11
1,710.56	5,476.21	7,970.07	989.02	2,030.69	11,889.78			12
		5,563.94		584.79	6,148.73			13
		7,576.93	500.00	2,285.20	10,362.13			14
2,039.93	4,506.96	2,780.50	500.00	394.73	3,675.23			15
		4,845.01	2,261.50	314.00	7,420.51	24.00	64,045.55	16
				2,810.00	2,810.00	1,400.00		17
								18
		3,924.77	154.54	528.80	4,608.11		54,953.72	19
		3,484.60		140.52	3,625.12	347.58	48,724.30	20
							64,242.10	21
								22
		3,017.40	52.34	502.10	3,571.84	142.50		23
		3,057.22	328.75	387.97	3,773.94			24
		2,125.00	280.50	340.45	2,745.95	107.79		25
		1,666.56	210.92	149.31	2,026.79			26
		3,123.39	273.29	206.37	3,603.05	750.00		27
		407.60	17.09	2.49	427.18			28
		3,926.74		336.67	4,263.41	6,368.24		29
		3,983.31	535.00	2,277.68	6,795.99	3,756.38	33,224.08	30
		2,431.66	410.13	896.57	3,738.36			31
								32
		4,134.11	542.77	1,000.00	5,676.88			33
		3,171.56		556.04	3,727.60			34
		513.68	54.90	47.89	616.47			35
		945.85	431.18	262.26	1,639.29	170.00		36
								37
								38
								39
								40
								41
		717.80	6.01	8.66	732.47			42
		2,357.55	375.73	648.19	3,381.47	1,544.00		43
		2,928.42		298.05	3,226.47	1,086.50		44
								45
		2,457.70	21.56	141.43	2,620.69	3,120.08	30,150.23	46
		1,900.30	16.14	183.48	2,099.92	1,607.06		47
		2,674.45		302.63	2,977.08	180.47		48
								49
							34,149.68	50
								51
				250.00	250.00			52
							1,754.11	53
		5,321.60		912.08	6,233.68			54
		327.16		129.73	456.89			55
		844.30	166.02	667.89	1,078.21			56
								57



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 11—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries					
		Markets and Public Scales				Docks, Wharves	
		Salaries and wages	Betterment or outlay	Miscellaneous	Total markets and public scales	Salaries and wages	Betterment or outlay
58	Maquoketa.....			22.92	22.92		
59	Anamosa.....						
60	Eagle Grove.....						
61	Hampton.....						
62	Missouri Valley.....						
63	Sheldon.....						
64	Clear Lake.....					19.01	
65	Manchester.....						
66	Harlan.....						
67	Pella.....						
68	Winterset.....						
69	Eldora.....						
70	Cresco.....						
71	Onawa.....						
72	Emmetsburg.....						
73	Nevada.....						
74	Osceola.....						
75	Belle Plaine.....						
76	Osage.....						
77	Sac City.....						
78	Bettendorf.....						
79	Waukon.....	1,444.91		169.81	1,614.72		
80	Clarion.....						
81	New Hampton.....						
82	Tama.....						
83	Humboldt.....						
84	Bloomfield.....						
85	Hawarden.....						
86	Rock Rapids.....			51.45	51.45		
87	Monticello.....						
88	Forest City.....						
89	Tipton.....			6.11	6.11		
90	Audubon.....						
91	Rockwell City.....						
92	Sibley.....						
93	Sigourney.....						
94	Leon.....						
95	Marengo.....						
96	Colfax.....						
97	Ida Grove.....						
98	Lake City.....						
99	DeWitt.....						
100	Hamburg.....						
101	Corning.....						
102	Spirit Lake.....						
103	Bedford.....						
104	Dyersville.....						
105	Belmond.....						
106	Madrid.....						
107	Toledo.....						
108	Guthrie Center.....						
109	West Union.....						
110	Grundy Center.....						
111	Villisca.....						
112	Mystic.....						
113	Eldon.....						
114	Stuart.....						
115	Seymour.....						







## REPORT OF MUNICIPAL FINANCES

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.....	\$438,605.70	\$179,347.51	\$267,571.39	\$885,524.60	\$417,429.52	\$146,864.19
1	Des Moines.....	107,175.31	4,691.15	35,452.71	147,319.17	75,151.90	22,030.20
2	Sioux City.....	42,108.79	14,809.90	23,354.28	80,272.97	45,020.26	.....
3	Davenport.....	62,728.05	10,120.06	54,784.39	127,632.50	28,457.96	.....
4	Cedar Rapids.....	31,596.14	58,376.56	8,312.90	98,285.60	22,921.44	12,598.27
5	Waterloo.....	18,990.67	7,406.86	3,186.96	29,584.49	24,493.00	10,113.58
6	Dubuque.....	13,443.36	4,254.74	11,626.36	29,324.46	16,563.82	7,141.73
7	Council Bluffs.....	20,336.26	5,781.62	9,804.53	35,922.41	15,137.63	2,539.94
8	Ottumwa.....	10,107.28	819.38	5,004.37	15,931.03	.....	.....
9	Mason City.....	5,182.85	3,981.61	2,992.75	12,157.21	16,624.85	27,696.05
10	Clinton.....	7,402.05	3,600.00	15,604.09	26,606.14	10,602.79	4,769.36
11	Burlington.....	16,548.02	7,578.49	5,972.09	30,098.60	12,575.98	4,215.16
12	Fort Dodge.....	6,178.55	2,252.98	2,867.07	11,298.60	10,490.74	4,138.97
13	Marshalltown.....	7,067.37	.....	2,072.87	9,140.24	7,624.90	.....
14	Muscatine.....	6,172.76	106.80	768.30	7,047.86	6,668.05	4,022.40
15	Iowa City.....	.....	.....	8,886.74	8,886.74	.....	.....
16	Keokuk.....	5,185.93	962.47	881.75	7,030.15	5,969.25	43.86
17	Fort Madison.....	750.00	.....	397.49	1,147.49	4,790.65	2,181.38
18	Ames.....	4,192.44	320.47	2,221.15	6,734.06	7,517.12	12,064.29
19	Boone.....	2,464.18	.....	2,044.40	4,508.58	5,092.38	965.71
20	Oskaloosa.....	3,356.20	661.97	1,277.18	5,295.35	4,985.78	1,740.21
21	Newton.....	3,607.05	.....	2,839.45	6,446.50	.....	.....
22	Cedar Falls.....	4,443.47	.....	4,890.48	9,333.95	2,875.22	1,343.22
23	Charles City.....	.....	.....	4,066.52	4,066.52	.....	.....
24	Centerville.....	840.00	.....	931.52	1,771.52	1,960.00	.....
25	Creston.....	1,486.62	4,424.83	1,256.00	7,167.45	1,706.25	970.94
26	Oelwein.....	1,130.92	776.48	957.73	2,865.13	2,360.65	790.46
27	Cherokee.....	1,004.07	323.00	1,305.85	2,632.92	2,337.65	.....
28	Knoxville.....	2,152.61	248.11	756.33	3,157.05	1,290.00	425.42
29	Shenandoah.....	1,255.25	11,475.55	441.44	13,172.24	3,548.46	1,605.88
30	Fairfield.....	.....	.....	1,861.17	1,861.17	.....	.....
31	Webster City.....	1,409.09	.....	735.34	2,144.43	.....	.....
32	Spencer.....	2,610.41	874.95	1,978.12	5,463.48	2,505.80	1,459.28
33	Perry.....	425.00	955.50	1,351.76	2,732.26	2,120.00	977.64
34	Atlantic.....	1,368.55	.....	1,610.69	2,979.24	1,408.50	.....
35	Red Oak.....	1,970.45	3,725.36	1,142.50	6,838.31	1,949.32	1,998.55
36	Chariton.....	928.80	.....	309.51	1,238.31	2,997.72	.....
37	Estherville.....	2,562.06	515.66	487.64	3,565.36	1,910.00	377.18
38	Carroll.....	824.00	681.14	334.77	1,839.91	1,849.43	1,642.89
39	Le Mars.....	.....	.....	6,165.50	6,165.50	.....	.....
40	Decorah.....	1,654.09	20.40	4,171.62	5,846.11	.....	.....
41	Storm Lake.....	1,058.26	2,300.76	438.09	3,797.11	2,504.85	836.68
42	Washington.....	1,341.34	542.22	316.82	2,200.38	1,626.00	751.89
43	Grinnell.....	1,736.05	457.03	298.01	2,491.09	3,115.52	32.24
44	Albia.....	64.20	.....	305.04	369.24	2,240.00	896.28
45	Algona.....	582.26	.....	1,775.90	2,358.16	.....	.....
46	Clarinda.....	397.40	.....	233.69	631.09	2,744.00	1,088.68
47	Marion.....	785.75	219.17	344.83	1,349.75	880.26	1,239.93
48	Mount Pleasant.....	1,368.19	408.50	324.82	2,101.51	1,257.00	728.90
49	Glenwood.....	.....	.....	2,044.30	2,044.30	.....	.....
50	Iowa Falls.....	1,245.46	447.40	1,180.40	2,873.26	2,130.00	1,328.76
51	Denison.....	743.25	158.27	263.47	1,164.99	1,375.00	1,032.34
52	Independence.....	556.30	41.14	62.72	660.16	846.40	1,431.76
53	West Des Moines.....	.....	.....	123.02	123.02	.....	.....
54	Vinton.....	1,290.18	.....	869.27	2,159.45	910.00	.....
55	Waverly.....	1,611.22	.....	1,004.16	2,615.38	1,790.26	926.62
56	Indianola.....	.....	.....	720.50	720.50	2,341.00	.....
57	Jefferson.....	1,957.02	.....	1,017.98	2,975.00	1,540.00	.....



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

Municipal Industries								Number in order of population
Library		Total band	Miscellaneous				Grand total of municipal industries	
Miscellaneous	Total library		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		
\$296,044.90	\$860,338.61	\$116,556.32	\$147,576.53	\$380,696.23	\$295,769.47	\$824,042.23	\$0,573,427.85	
17,467.46	114,649.56		21,997.60	9,288.26	58,090.33	89,376.19	438,856.63	1
23,302.65	68,322.91	8,999.69	15,266.43	121,844.42	22,125.93	159,236.78	605,507.86	2
18,733.58	47,191.54		19,187.35	577.36	38,401.93	58,166.64	242,222.58	3
8,198.62	43,718.33		9,248.75	70.00	14,965.43	24,284.18	368,642.02	4
5,506.07	40,112.65	4,000.00	9,299.01	13,369.10	2,566.60	25,234.71	326,863.18	5
5,677.68	29,383.23		11,769.99	1,726.22	9,760.72	23,256.93	258,145.83	6
9,935.83	27,613.40		142.25	298.00	336.44	776.69	295,566.78	7
20,063.25	20,063.25	4,957.21			33,981.16	33,981.16	274,302.01	8
12,350.40	56,671.30	6,968.51	1,320.00		829.80	2,149.80	179,614.86	9
4,088.18	19,460.33						113,751.85	10
5,956.12	22,747.26	5,202.30	26,796.61	16,524.98	23,159.16	66,480.75	137,309.39	11
3,999.63	18,629.34	7,548.33	5,469.26	2,863.49	10,595.78	18,928.53	169,322.17	12
8,809.60	16,434.50	3,182.43	1,425.00		3,254.20	4,679.20	117,856.66	13
1,702.38	12,392.83			56.72	558.34	615.06	849,443.73	14
14,465.23	14,465.23		11,423.00	6,140.93	9,778.51	27,342.44	57,580.95	15
3,752.96	9,766.07	5,440.52					79,337.42	16
1,698.82	8,670.85	2,866.45			1,922.05	1,922.05	43,534.25	17
2,123.57	21,704.98	3,198.00					374,524.57	18
2,375.53	8,433.62		1,670.53	215.52	1,890.66	3,776.71	107,561.10	19
1,340.16	8,066.15	2,775.26			1,281.89	1,281.89	53,085.29	20
7,340.67	7,340.67	2,378.71					164,316.27	21
902.69	5,121.13	5,152.98	647.66	188,546.34	12,727.37	201,021.37	503,640.30	22
5,262.64	5,262.64	1,792.12					95,218.81	23
2,933.45	4,893.45	1,554.07	776.00		2,719.10	3,495.10	11,762.68	24
1,194.72	3,871.91	515.65					55,414.41	25
762.51	3,913.62				482.95	482.95	34,674.05	26
2,152.64	4,490.29	975.08					21,768.98	27
766.27	2,481.69	657.73					36,076.28	28
1,306.29	6,460.63	1,353.70	1,339.20		2,479.17	3,818.37	55,639.19	29
13,240.79	13,240.79	1,614.14			415.79	415.79	48,409.54	30
		780.00					154,070.79	31
677.05	4,642.13		831.88		9,894.65	10,726.53	228,199.61	32
912.26	4,009.90						40,184.12	33
1,590.36	2,998.86	1,272.01					135,539.58	34
	3,947.87	1,495.44			1,235.05	1,235.05	43,497.87	35
	2,997.72	616.51			177.83	434.31	24,760.15	36
498.70	2,785.88	1,195.23					238,048.72	37
297.18	3,789.50						27,492.22	38
3,363.13	3,363.13	1,454.02			90.00	90.00	14,436.21	39
3,571.96	3,571.96	1,365.66		1,047.19	1,784.14	2,831.33	28,259.05	40
1,766.63	5,108.16	1,159.94					35,147.58	41
372.89	2,750.78	1,700.00					30,867.76	42
1,684.23	4,831.99						29,897.19	43
1,118.89	4,255.17	938.00					27,255.07	44
3,842.04	3,842.04	1,100.00					196,461.78	45
1,136.52	4,969.20	1,200.00			3,523.64	3,523.64	62,405.72	46
816.86	2,937.05				2,707.40	2,707.40	10,701.18	47
1,140.16	3,126.06	658.78	922.75	39.40	2,575.34	3,537.49	93,246.95	48
1,005.06	1,005.06	557.16					13,932.34	49
1,791.55	5,250.31	1,361.48					57,266.16	50
217.45	2,624.79	270.00	4.50	144.71		149.21	126,552.74	51
125.16	2,403.32	1,264.99					52,383.24	52
							7,800.47	53
932.97	1,842.97	800.00					48,918.95	54
1,172.89	3,889.77	482.98					69,015.97	55
2,450.76	4,791.76	484.55					67,756.32	56
895.10	2,435.10	519.00					20,416.46	57



## REPORT OF MUNICIPAL FINANCES

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
58	Maquoketa.....	1,162.25	1,910.67	82.06	3,154.98	1,580.00	1,417.98
59	Anamosa.....			150.00	150.00		
60	Eagle Grove.....	1,654.76	85.23	1,292.09	3,032.08	1,617.00	248.75
61	Hampton.....			1,475.65	1,475.65		
62	Missouri Valley.....	1,306.45	1,051.12	28.84	2,386.41	1,308.00	
63	Sheldon.....	695.15	1,059.11	124.83	1,879.09	1,548.50	1,255.47
64	Clear Lake.....	741.98	142.80	74.03	958.81	1,430.00	736.79
65	Manchester.....			1,062.75	1,062.75		
66	Harlan.....	275.00	5,637.97	277.48	6,190.45	2,040.00	403.14
67	Pella.....	2,220.73	414.69	430.80	3,066.22		
68	Winterset.....	1,006.30	149.21	42.59	1,198.10	1,800.00	149.07
69	Eldora.....			555.77	555.77		
70	Cresco.....	657.40		227.25	884.65	1,799.75	
71	Onawa.....			1,131.54	1,131.54	1,787.30	712.32
72	Emmetsburg.....	695.03		135.16	830.19	1,185.55	
73	Nevada.....	145.82	5,539.83	186.39	5,872.04		
74	Osceola.....					784.85	47.94
75	Belle Plaine.....	500.43	329.54	274.36	1,104.33		
76	Osage.....	136.80	119.86	51.16	307.82	1,262.50	
77	Sac City.....	750.19	489.15	559.26	1,798.60	1,040.00	957.61
78	Bettendorf.....	90.00	1,079.94	211.78	1,381.72		
79	Waukon.....	1,242.41	2,758.00	2,075.58	6,075.99	979.38	
80	Clarion.....	137.86	22.81	1,482.30	1,642.97	1,491.00	221.98
81	New Hampton.....	1,388.89	1,951.64	242.24	3,582.77	2,429.22	
82	Tama.....	447.19		755.12	1,202.31	660.00	
83	Humboldt.....	822.45		167.24	989.69	1,612.50	1,159.16
84	Bloomfield.....	188.69			188.69		
85	Hawarden.....	800.45		256.10	1,056.55	767.00	
86	Rock Rapids.....	840.00		221.22	1,061.22	1,412.49	
87	Monticello.....	530.50	219.41	106.34	856.25	1,737.98	
88	Forest City.....			1,909.41	1,909.41	913.00	
89	Tipton.....					1,800.00	927.77
90	Audubon.....	218.15	192.50	78.64	489.29		
91	Rockwell City.....	90.00		1,094.54	1,184.54	917.00	
92	Sibley.....	698.23		204.29	902.52	960.00	
93	Sigourney.....	204.00	22.98	35.02	262.00	808.20	
94	Leon.....	813.05		325.89	1,138.94	569.71	240.29
95	Marengo.....			399.08	399.08		
96	Colfax.....	123.20		201.46	324.66		
97	Ida Grove.....	349.87	53.30		403.17		
98	Lake City.....	88.10	14.29	51.08	153.47		
99	DeWitt.....						
100	Hamburg.....			274.36	274.36		
101	Corning.....	189.10		3.51	192.61		
102	Spirit Lake.....			1,164.03	1,164.03		
103	Bedford.....	265.70	151.60	35.44	452.74	874.40	
104	Dyersville.....						
105	Belmond.....	96.58	299.90	7.32	403.80		
106	Madrid.....	60.00	378.00	300.80	738.80	176.00	
107	Toledo.....					782.00	
108	Guthrie Center.....						
109	West Union.....					306.50	
110	Grundy Center.....	1,035.89	27.32	1,345.47	2,408.68	854.25	239.27
111	Villisca.....						
112	Mystic.....						
113	Eldon.....					667.65	
114	Stuart.....	454.67	671.10	20.47	1,146.24	720.00	
115	Seymour.....	86.90	255.01	11.31	353.22		



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FOR YEAR ENDING MARCH 31, 1941—Continued

Municipal Industries									Number in order of population
Library		Total band	Miscellaneous				Grand total of municipal industries		
Miscellaneous	Total library		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous			
574.85	3,572.83						62,557.33	58	
1,647.43	1,647.43	593.82			353.77	353.77	10,225.36	59	
1,144.70	3,010.45	689.42					20,783.04	60	
4,278.81	4,278.81	1,049.43					16,909.47	61	
1,093.88	2,401.88	149.83					13,357.52	62	
309.48	3,113.45	784.89	180.00	3,556.20	190.98	3,927.18	26,709.19	63	
738.88	2,905.67	1,010.59					17,371.11	64	
3,454.41	3,454.41	536.47					15,283.06	65	
526.62	2,969.76	988.91					101,497.26	66	
1,945.07	1,945.07	727.54					65,815.90	67	
675.73	2,624.80				9,417.60	9,417.60	48,530.21	68	
3,941.41	3,941.41	605.14					18,116.50	69	
1,153.65	2,953.40	759.43					12,685.44	70	
1,037.90	3,537.52	579.59	160.00	973.15	56.28	1,189.43	49,865.15	71	
1,669.96	2,855.51	646.12					19,269.51	72	
		400.00					21,370.65	73	
1,023.33	1,856.12	666.21					11,774.35	74	
486.61	486.61						7,463.92	75	
2,303.35	3,565.85	947.61	6,080.55			6,080.55	38,928.40	76	
669.48	2,667.09	650.00	372.09		332.93	705.02	26,160.31	77	
637.40	637.40						2,019.12	78	
703.26	1,682.64	300.00	184.80		23.86	208.66	17,101.00	79	
490.85	2,203.83	375.77					15,092.92	80	
687.62	3,116.84	442.50					152,678.39	81	
892.02	1,552.02	555.88					10,946.03	82	
211.83	2,983.49	616.00					14,362.47	83	
1,971.83	1,971.83		318.32	1,854.02	1,321.68	3,494.02	54,215.06	84	
650.66	1,417.66						57,120.94	85	
821.10	2,233.59	811.75	743.00	1,703.24	2,905.96	5,352.20	80,831.10	86	
	1,737.98	520.08					8,045.57	87	
1,419.13	2,332.13	633.55			245.00	245.00	33,775.21	88	
288.28	3,016.05	331.90					43,540.20	89	
2,437.71	2,437.71						11,378.05	90	
901.69	1,818.69	605.65					11,105.48	91	
1,226.86	2,186.86	621.69			25.00	25.00	120,114.63	92	
512.71	1,320.91	541.09					11,742.74	93	
330.81	1,140.81	397.71			157.00	157.00	14,471.02	94	
1,539.27	1,539.27						7,240.16	95	
		350.47					3,954.82	96	
		599.83					5,856.53	97	
1,402.84	1,402.84	389.96			1,297.67	1,297.67	10,465.68	98	
							6,964.88	99	
1,166.70	1,166.70	230.00					7,099.81	100	
1,326.70	1,326.70	425.10			10.35	10.35	38,376.86	101	
2,899.42	2,899.42	397.79					16,534.70	102	
690.69	1,565.09	480.55					26,649.91	103	
		649.23					3,214.92	104	
1,117.95	1,117.95	6.00			3,283.21	3,283.21	8,303.38	105	
46.87	222.87	205.26					6,646.29	106	
628.35	1,410.35	376.52		9,600.50		9,600.50	23,113.05	107	
		403.76			1,554.24	1,554.24	12,118.55	108	
665.62	972.12	319.93					18,713.83	109	
283.64	1,377.16	517.40					14,209.82	110	
1,961.84	1,961.84	388.52			282.58	282.58	30,901.79	111	
							21.50	112	
338.36	1,006.01	234.80					20,957.52	113	
327.15	1,047.15	234.00					24,587.34	114	
							19,829.06	115	



## REPORT OF MUNICIPAL FINANCES

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.....	\$2,472,491.87	\$836,463.44	\$1,032.75	\$3,309,988.06
1	Des Moines.....	592,460.10	227,483.13		819,943.23
2	Sioux City.....	244,141.77	93,222.97	408.26	337,773.00
3	Davenport.....	453,000.00	51,294.21		504,294.21
4	Cedar Rapids.....	132,000.00	37,013.25		169,013.25
5	Waterloo.....	80,500.00	25,561.75		106,061.75
6	Dubuque.....	105,000.00	39,557.92		144,557.92
7	Council Bluffs.....	169,000.00	59,560.00		228,560.00
8	Ottumwa.....	23,500.00	50,541.22		74,041.22
9	Mason City.....	54,000.00	16,042.52		70,042.52
10	Clinton.....	57,000.00	20,009.93		77,009.93
11	Burlington.....	43,000.00	16,934.00		59,934.00
12	Fort Dodge.....	17,000.00	12,016.25		29,016.25
13	Marshalltown.....	18,000.00	5,002.50		23,002.50
14	Muscatine.....	10,000.00	650.00		10,650.00
15	Iowa City.....	37,000.00	14,902.50		51,902.50
16	Keokuk.....	8,000.00	1,935.00		9,935.00
17	Fort Madison.....	2,000.00	803.75		2,803.75
18	Ames.....	16,000.00	4,490.00		20,490.00
19	Boone.....	11,000.00	8,437.50		19,437.50
20	Oskaloosa.....	11,600.00	6,329.50		17,929.50
21	Newton.....	11,000.00	5,205.00		16,205.00
22	Cedar Falls.....	7,500.00	3,296.26		10,796.26
23	Charles City.....	1,500.00	5,170.00	5.25	6,675.25
24	Centerville.....	6,000.00	2,607.50		8,607.50
25	Creston.....	16,000.00	6,055.45		22,055.45
26	Oelwein.....	12,000.00	3,799.79		15,799.79
27	Cherokee.....	7,000.00	2,597.50		9,597.50
28	Knoxville.....	6,500.00	2,158.75		8,658.75
29	Shenandoah.....	5,400.00	2,655.25		8,055.25
30	Fairfield.....	6,000.00	2,610.00		8,610.00
31	Webster City.....	4,700.00	2,525.00		7,225.00
32	Spencer.....	7,000.00	3,012.50		10,012.50
33	Perry.....	23,000.00	6,529.85		29,529.85
34	Atlantic.....	1,000.00	770.00		1,770.00
35	Red Oak.....				
36	Chariton.....	5,000.00	1,727.50		6,727.50
37	Estherville.....		285.50		285.50
38	Carroll.....	1,900.00	948.75		2,848.75
39	Le Mars.....				
40	Decorah.....	4,000.00	1,230.00		5,230.00
41	Storm Lake.....	10,000.00	2,318.50		12,318.50
42	Washington.....	8,000.00	1,322.50		9,322.50
43	Grinnell.....	11,000.00	222.50		11,222.50
44	Albia.....	500.00	75.00		575.00
45	Algona.....				
46	Clarinda.....	1,750.00	2,235.00		3,985.00
47	Marion.....	3,000.00	2,882.50		5,882.50
48	Mount Pleasant.....				
49	Glenwood.....	1,000.00	100.00		1,100.00
50	Iowa Falls.....				
51	Denison.....	5,500.00	1,155.00		6,655.00
52	Independence.....				
53	West Des Moines.....				
54	Vinton.....	2,000.00	948.87		2,948.87
55	Waverly.....	3,000.00	1,175.00		4,175.00
56	Indianola.....				
57	Jefferson.....	3,400.00	1,315.00		4,715.00



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FOR YEAR ENDING MARCH 31, 1941

Bond Payments								Number in order of population
Municipal Industry Bonds				Special Assessment Bonds				
Bonds paid	Interest paid	Miscellaneous	Total municipal in- dustry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assess- ment bonds	
\$557,000.00	\$180,964.06	.....	\$737,964.06	\$451,335.56	\$85,485.18	\$ 52,043.72	\$588,864.46	
45,000.00	14,520.00	.....	59,520.00	99,374.84	17,303.91	82.95	116,761.70	1
27,500.00	11,267.50	.....	38,767.50	15,631.78	3,603.71	.....	19,235.49	2
88,000.00	51,491.25	.....	139,491.25	50,339.41	19,761.84	.....	70,101.25	3
29,000.00	10,508.78	.....	39,508.78	59,801.34	2,422.98	.....	62,224.32	4
66,000.00	14,429.64	.....	80,429.64	27,600.00	2,927.58	1,081.10	31,008.68	5
.....	.....	.....	.....	.....	.....	.....	.....	6
.....	.....	.....	.....	267.37	622.14	.....	889.51	7
98,000.00	3,180.00	.....	101,180.00	16,463.00	1,990.92	35,631.59	54,085.51	8
6,000.00	14,376.26	.....	20,376.26	5,518.58	1,262.15	411.73	7,192.46	9
.....	.....	.....	.....	4,827.76	.....	.....	4,827.76	10
10,000.00	5,462.50	.....	15,462.50	15,000.00	6,415.00	.....	21,415.00	11
23,000.00	5,767.50	.....	28,767.50	500.00	75.00	.....	575.00	12
15,000.00	3,915.00	.....	18,915.00	3,306.85	47.11	.....	3,353.96	13
.....	.....	.....	.....	6,424.32	1,229.09	14,086.54	21,739.95	14
.....	.....	.....	.....	.....	.....	.....	.....	15
.....	.....	.....	.....	.....	.....	.....	.....	16
.....	.....	.....	.....	38,680.38	6,327.16	.....	45,007.54	17
4,000.00	236.25	.....	4,236.25	3,500.00	567.12	.....	4,067.12	18
33,000.00	11,675.00	.....	44,675.00	2,500.00	206.88	.....	2,706.88	19
9,000.00	472.50	.....	9,472.50	.....	.....	.....	.....	20
.....	.....	.....	.....	8,700.00	1,045.56	.....	9,745.56	21
.....	.....	.....	.....	7,069.43	147.73	.....	7,217.16	22
.....	.....	.....	.....	1,000.00	61.46	.....	1,061.46	23
.....	.....	.....	.....	8,950.00	517.48	.....	9,467.48	24
.....	.....	.....	.....	.....	.....	.....	.....	25
.....	.....	.....	.....	3,042.68	942.21	.....	3,984.89	26
.....	.....	.....	.....	4,000.00	525.00	.....	4,525.00	27
4,000.00	2,587.50	.....	6,587.50	.....	.....	.....	.....	28
8,000.00	1,041.25	.....	9,041.25	600.00	175.21	.....	775.21	29
6,500.00	2,731.36	.....	9,231.36	.....	.....	.....	.....	30
.....	.....	.....	.....	700.00	335.00	.....	1,035.00	31
.....	.....	.....	.....	2,900.00	425.13	.....	3,325.13	32
.....	.....	.....	.....	.....	.....	.....	.....	33
.....	.....	.....	.....	.....	.....	.....	.....	34
.....	.....	.....	.....	.....	.....	.....	.....	35
8,000.00	976.25	.....	8,976.25	.....	.....	.....	.....	36
.....	.....	.....	.....	500.00	50.00	.....	550.00	37
500.00	812.54	.....	1,312.54	.....	.....	.....	.....	38
.....	.....	.....	.....	180.00	27.00	.....	207.00	39
.....	.....	.....	.....	1,434.00	446.16	.....	1,880.16	40
5,000.00	712.50	.....	5,712.50	1,000.00	294.66	281.18	1,575.84	41
.....	.....	.....	.....	.....	.....	.....	.....	42
1,000.00	50.00	.....	1,050.00	.....	.....	.....	.....	43
1,000.00	600.00	.....	1,600.00	.....	.....	.....	.....	44



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 12—CITIES—EXPENDITURES

Number in order of population	Cities	Bond Payments			
		General City Bonds			Total general bonds
		Bonds paid	Interest paid	Miscellaneous	
58	Maquoketa.....	1,000.00	630.00		1,630.00
59	Anamosa.....	1,000.00	1,200.00		2,200.00
60	Eagle Grove.....	1,400.00	381.50		1,781.50
61	Hampton.....	5,000.00	577.50		5,577.50
62	Missouri Valley.....	7,400.00	1,668.00		9,068.00
63	Sheldon.....	11,000.00	4,467.50		15,467.50
64	Clear Lake.....	11,140.00	4,722.00		15,862.00
65	Manchester.....	1,000.00	165.00		1,165.00
66	Harlan.....	5,000.00	1,865.62		6,865.62
67	Pella.....	11,500.00	2,785.00		14,285.00
68	Winterset.....				
69	Eldora.....				
70	Cresco.....	1,500.00	766.78		2,266.78
71	Onawa.....		2,271.25		2,271.25
72	Emmetsburg.....	500.00	393.13		893.13
73	Nevada.....	8,500.00	2,003.90		10,503.90
74	Osceola.....	9,000.00	3,372.50	618.74	12,991.24
75	Belle Plaine.....	500.00	537.50		1,037.50
76	Osage.....	14,000.00	1,960.00		15,960.00
77	Sac City.....	7,500.00	1,623.76		9,123.76
78	Bettendorf.....	5,500.00	1,148.01		6,648.01
79	Waukon.....	5,000.00	1,418.50		6,418.50
80	Clarion.....	1,000.00	1,181.25		2,181.25
81	New Hampton.....	500.00	200.00		700.00
82	Tama.....	5,300.00	2,071.13		7,371.13
83	Humboldt.....	4,000.00	1,257.50		5,257.50
84	Bloomfield.....				
85	Hawarden.....				
86	Rock Rapids.....	7,500.00	9,495.00		16,995.00
87	Monticello.....		1,815.00		1,815.00
88	Forest City.....	6,500.00	1,693.75		8,193.75
89	Tipton.....	2,000.00	450.00		2,450.00
90	Audubon.....	4,500.00	1,631.25		6,131.25
91	Rockwell City.....	4,000.00	600.00		4,600.00
92	Sibley.....	1,500.00	157.50		1,657.50
93	Sigourney.....	9,000.00	2,762.00		11,762.00
94	Leon.....	1,800.00	841.75		2,641.75
95	Marengo.....	9,000.00	3,396.93		12,396.93
96	Colfax.....	2,000.00	1,865.00		3,865.00
97	Ida Grove.....				
98	Lake City.....	1,000.00	1,728.75		2,728.75
99	DeWitt.....	2,000.00	930.76		2,930.76
100	Hamburg.....				
101	Corning.....	2,000.00	1,087.50		3,087.50
102	Spirit Lake.....	7,500.00	2,001.37		9,501.37
103	Bedford.....	3,800.00	809.38		4,609.38
104	Dyersville.....				
105	Belmond.....	1,000.00	400.00	.50	1,400.50
106	Madrid.....	4,900.00	639.96		5,539.96
107	Toledo.....				
108	Guthrie Center.....	5,400.00	2,239.00		7,639.00
109	West Union.....	2,500.00	492.50		2,992.50
110	Grundy Center.....	1,500.00	175.00		1,675.00
111	Villisca.....	1,500.00	192.50		1,692.50
112	Mystic.....	500.00	175.82		675.82
113	Eldon.....	2,000.00	315.00		2,315.00
114	Stuart.....	8,000.00	2,563.02		10,563.02
115	Seymour.....	4,000.00	615.00		4,615.00



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## REPORT OF MUNICIPAL FINANCES

TABLE NO. 12—CITIES—EXPENDITURES

Number in order of population	Cities	Bond Payments					
		Revenue Bonds and Pledge Orders				Total miscellaneous bonds	Grand total of bond payments
		Bonds paid	Interest paid	Miscellaneous	Total revenue bonds and pledge orders		
	Grand Total...	\$200,862.22	\$104,359.78	\$278.40	\$305,500.40	\$154,209.58	\$5,096,526.56
1	Des Moines.....	4,862.22	2,140.28		7,002.50		943,707.43
2	Sioux City.....					2,000.00	418,528.49
3	Davenport.....					12,668.75	625,831.71
4	Cedar Rapids...					3,278.39	311,782.89
5	Waterloo.....						207,794.85
6	Dubuque.....					75,605.83	332,202.07
7	Council Bluffs...					15,909.50	244,469.50
8	Ottumwa.....						74,930.73
9	Mason City.....						225,308.03
10	Clinton.....						104,578.65
11	Burlington.....					9,400.00	74,161.76
12	Fort Dodge.....						65,893.75
13	Marshalltown...		6,525.00		6,525.00	10,377.50	69,247.50
14	Muscatine.....					575.00	33,493.96
15	Iowa City.....	14,000.00	8,560.00		22,560.00	5,995.00	102,197.45
16	Keokuk.....	25,000.00	12,775.00		37,775.00		47,710.00
17	Fort Madison...						2,803.75
18	Ames.....						65,497.54
19	Boone.....						27,740.87
20	Oskaloosa.....						65,311.38
21	Newton.....						25,677.50
22	Cedar Falls.....					3,276.90	23,818.72
23	Charles City.....						13,892.41
24	Centerville.....						9,668.96
25	Creston.....	8,000.00	11,364.91		19,364.91		50,887.84
26	Oelwein.....	2,500.00	350.00		2,850.00		18,649.79
27	Cherokee.....					870.97	14,453.36
28	Knoxville.....						13,183.75
29	Shenandoah.....						14,642.75
30	Fairfield.....	1,000.00	632.51		1,632.51		20,058.97
31	Webster City.....						16,456.36
32	Spencer.....						11,047.50
33	Perry.....						32,854.98
34	Atlantic.....						1,770.00
35	Red Oak.....						
36	Chariton.....						6,727.50
37	Estherville.....						9,261.75
38	Carroll.....						3,398.75
39	Le Mars.....						1,312.54
40	Decorah.....		226.16		226.16		5,663.16
41	Storm Lake.....		2,440.00		2,440.00	1,008.00	17,646.66
42	Washington.....					27.00	16,637.84
43	Grinnell.....						11,222.50
44	Albia.....						1,625.00
45	Algona.....						1,600.00
46	Clarinda.....					1,950.00	13,357.50
47	Marion.....						5,882.50
48	Mount Pleasant...	5,000.00	1,950.00		6,950.00		6,950.00
49	Glenwood.....						3,700.00
50	Iowa Falls.....					680.00	4,480.00
51	Denison.....						6,655.00
52	Independence...						
53	West Des Moines						1,401.85
54	Vinton.....						2,948.87
55	Waverly.....	16,000.00	1,773.75	278.40	18,052.15		22,227.15
56	Indianola.....						3,631.49
57	Jefferson.....						4,715.00



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

Number in order of population	Cities	Bond Payments					Grand total of bond payments
		Revenue Bonds and Pledge Orders				Total miscellaneous bonds	
		Bonds paid	Interest paid	Miscellaneous	Total revenue bonds and pledge orders		
58	Maquoketa.....	2,500.00	385.86		2,855.86		14,862.50
59	Anamosa.....						8,320.83
60	Eagle Grove....	1,500.00	1,139.43		2,639.43		4,482.06
61	Hampton.....						5,577.50
62	Missouri Valley..						9,068.00
63	Sheldon.....						15,467.50
64	Clear Lake.....						15,862.00
65	Manchester.....						1,165.00
66	Harlan.....	24,000.00	3,249.97		27,249.97		34,115.59
67	Pella.....	5,000.00	1,300.01		6,300.01	8,262.72	28,847.73
68	Winterset.....	3,000.00	3,120.00		6,120.00		21,285.56
69	Eldora.....						6,322.50
70	Cresco.....						2,266.78
71	Onawa.....	12,000.00	4,752.50		16,752.50	1,584.02	20,607.77
72	Emmetsburg.....		3,700.00		3,700.00		9,384.18
73	Nevada.....					56.25	10,560.15
74	Osceola.....	3,000.00	2,140.00		5,140.00		25,322.49
75	Belle Plaine.....						7,188.75
76	Osage.....						15,960.00
77	Sac City.....						10,349.27
78	Bettendorf.....						7,798.01
79	Waukon.....						8,060.00
80	Clarion.....						3,766.81
81	New Hampton..		6,212.50		6,212.50	96.25	7,008.75
82	Tama.....						7,914.49
83	Humboldt.....						5,257.50
84	Bloomfield.....						10,263.33
85	Hawarden.....						16,140.28
86	Rock Rapids....	1,500.00	1,277.50		2,777.50		19,772.50
87	Monticello.....						5,113.75
88	Forest City.....	8,000.00	6,093.75		14,093.75		28,447.58
89	Tipton.....						2,450.00
90	Audubon.....						9,191.25
91	Rockwell City..						4,600.00
92	Sibley.....	7,000.00	2,296.25		9,296.25		12,043.75
93	Sigourney.....						11,762.00
94	Leon.....						3,356.75
95	Marengo.....						45,356.93
96	Colfax.....						3,865.00
97	Ida Grove.....						2,570.00
98	Lake City.....						2,728.75
99	DeWitt.....						4,066.86
100	Hamburg.....					587.50	3,295.07
101	Corning.....	25,000.00	7,857.50		32,857.50		35,945.00
102	Spirit Lake.....						9,501.37
103	Bedford.....						7,648.58
104	Dyersville.....						2,103.13
105	Belmond.....						1,400.50
106	Madrid.....						6,189.96
107	Toledo.....						1,080.00
108	Guthrie Center..						7,639.00
109	West Union.....	1,000.00	35.00		1,035.00		4,027.50
110	Grundy Center..						1,675.00
111	Vilisca.....	18,500.00	8,772.22		27,272.22		32,099.72
112	Mystic.....						788.32
113	Eldon.....						2,315.00
114	Stuart.....	7,000.00	2,464.68		9,464.68		20,027.70
115	Seymour.....	5,500.00	825.00		6,325.00		10,940.00



## REPORT OF MUNICIPAL FINANCES

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
	Grand Total.....	\$2,033,152.12	\$432,591.19	\$4,526.68
1	Des Moines.....	115,614.97	138,752.65	
2	Sioux City.....	26,000.00	55,549.03	
3	Davenport.....	25,000.00	43,467.58	
4	Cedar Rapids.....		27,158.37	
5	Waterloo.....	318,521.77	23,515.21	53.13
6	Dubuque.....	69,517.50	33,099.58	
7	Council Bluffs.....	143,427.63	24,708.08	
8	Ottumwa.....	889.41	4,642.00	
9	Mason City.....	19,876.89	17,115.02	
10	Clinton.....		17,465.00	520.50
11	Burlington.....	128,629.66	1,500.00	
12	Fort Dodge.....	81,467.82	6,063.06	
13	Marshalltown.....	41,041.07	9,289.42	
14	Muscatine.....	34,648.71	3,925.52	
15	Iowa City.....	71,390.81		44.28
16	Keokuk.....	60,512.50	8,158.00	
17	Fort Madison.....	5,187.35	3,102.00	
18	Ames.....	241,880.63	15.06	
19	Boone.....	10,321.29	6,230.75	
20	Oskaloosa.....	4,600.00	3,120.43	
21	Newton.....		2,744.24	
22	Cedar Falls.....	52,000.00	81.30	
23	Charles City.....	14,643.86		1.78
24	Centerville.....		126.64	
25	Creston.....	2,037.15	1,689.75	27.52
26	Oelwein.....			
27	Cherokee.....	13,286.89		
28	Knoxville.....	1,718.60		60.75
29	Shenandoah.....	11,160.24	1,072.50	
30	Fairfield.....			
31	Webster City.....	13,513.73		
32	Spencer.....	32,696.99		
33	Perry.....	1,584.66		613.82
34	Atlantic.....	4,000.00		
35	Red Oak.....	3,399.79		
36	Chariton.....	4,477.92		
37	Estherville.....	84,139.07		262.16
38	Carroll.....	7,685.71		
39	Le Mars.....	3,234.61		
40	Decorah.....	11,000.00		612.38
41	Storm Lake.....	147.78		
42	Washington.....			
43	Grinnell.....	12,500.00		
44	Albia.....	2,615.42		
45	Algona.....			
46	Clarinda.....			
47	Marion.....	255.53		
48	Mount Pleasant.....	27,135.34		
49	Glenwood.....			359.12
50	Iowa Falls.....			
51	Denison.....	6,000.00		
52	Independence.....	44,703.80		
53	West Des Moines.....			
54	Vinton.....	20,398.53		
55	Waverly.....	6,000.00		
56	Indianola.....	18,754.69		153.61
57	Jefferson.....			43.27



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

Miscellaneous Payments					Grand total all expenditures	Number in order of population
Damage and Settlements	State Fines	Other Trust Funds				
Total damage and settlements	Total state fines	Total other trust funds	Miscellaneous	Total miscellaneous		
\$149,544.07	\$17,862.70	\$618,436.41	\$304,836.00	\$3,560,949.17	\$29,587,310.39	
34,283.40	8,389.34	58,412.68	63,551.97	419,005.01	3,899,307.71	1
81,802.87			750.00	164,101.90	2,397,129.68	2
2,573.05		456,794.18	921.41	528,756.22	2,079,676.41	3
2,639.87		266.72		30,064.96	1,404,172.83	4
948.31	2,768.05		6,316.94	352,123.41	1,683,469.47	5
3,643.72		857.90	18,946.77	126,065.47	1,118,943.54	6
895.55	779.25	2,447.11		176,748.04	1,126,369.07	7
1,781.15			1,348.67	8,661.23	574,626.53	8
				36,991.91	726,588.38	9
315.90	2,947.27		448.92	21,697.59	500,274.65	10
142.00	404.65		14,723.45	145,399.76	592,224.22	11
13,870.88		1,545.00	1,816.56	104,763.32	591,356.49	12
640.00	2,519.14	27,321.19	2,062.08	82,872.90	506,516.31	13
		15,000.00		53,574.23	1,072,033.69	14
			531.27	71,966.36	379,670.89	15
1,072.49		1,789.69		71,532.68	351,604.44	16
1,771.38			758.25	10,818.98	131,393.06	17
		4,435.00		246,330.69	869,326.06	18
6.50		978.00	117.55	17,654.09	278,597.44	19
374.21			176.10	8,270.74	203,858.86	20
			12,070.60	14,814.84	288,028.72	21
		7,733.39		59,814.69	678,366.29	22
			1,102.80	15,748.44	202,607.89	23
				126.64	55,182.25	24
			37.50	3,791.92	158,501.10	25
					99,638.46	26
			7.24	13,294.13	90,248.57	27
		190.00		1,969.35	75,168.03	28
179.25			522.60	12,934.59	119,858.51	29
			6,848.66	6,848.66	115,945.41	30
		2,681.43	7,027.43	23,222.59	227,665.43	31
325.00		374.73	48,351.17	81,747.89	377,736.89	32
212.20			230.23	2,640.91	134,281.02	33
6.00			954.00	4,960.00	237,828.42	34
		137.50	2,449.76	5,987.05	93,976.62	35
				4,477.92	61,168.52	36
562.90		10,327.84		95,291.97	381,253.11	37
15.90			3,411.63	11,113.24	86,238.23	38
20.00			273.75	3,528.36	54,961.90	39
4.28		165.00	486.68	12,268.34	82,747.06	40
86.10				233.88	91,161.78	41
70.50			180.00	250.50	85,795.11	42
				12,500.00	101,154.20	43
30.00		334.75		2,980.17	61,152.60	44
		903.35	43,358.90	44,262.25	267,729.52	45
		1,926.00	2,287.24	4,213.24	125,420.12	46
				255.53	80,643.21	47
			1,798.82	28,934.16	155,702.76	48
			255.00	614.12	33,818.37	49
195.00			386.75	581.75	93,653.20	50
		57.00	93.75	6,150.75	158,856.16	51
		692.00	26,031.34	71,427.14	165,655.08	52
27.96			66.56	94.52	26,258.70	53
			679.55	21,078.08	97,588.82	54
				6,000.00	125,074.14	55
		790.50	1,032.97	20,731.77	113,809.08	56
			56.25	99.52	59,536.23	57



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 13—CITIES—EXPENDITURES

Number in order of population	Cities	Miscellaneous Payments		
		Transfers	Pension and Retirement Funds	Interest on Warrants
		Total transfers	Total interest on warrants	Total pension and retirement funds
58	Maquoketa.....	38,293.78		91.66
59	Anamosa.....	3,990.88		36.87
60	Eagle Grove.....			
61	Hampton.....	5,824.39		
62	Missouri Valley.....			
63	Sheldon.....			
64	Clear Lake.....	10,412.26		
65	Manchester.....	1,480.72		
66	Harlan.....	4,746.70		
67	Pella.....	1,033.32		220.50
68	Winterset.....			
69	Eldora.....	2,304.34		26.56
70	Cresco.....	4,855.29		634.76
71	Onawa.....	6,388.88		
72	Emmetsburg.....	6,260.40		
73	Nevada.....			
74	Osceola.....	7,782.99		
75	Belle Plaine.....	2,780.36		
76	Osage.....	14,000.00		
77	Sac City.....	1,552.00		67.21
78	Bettendorf.....	4,096.12		
79	Waukon.....	3,600.00		
80	Clarion.....	3,632.50		
81	New Hampton.....	11,278.94		
82	Tama.....	2,826.86		
83	Humboldt.....	2,700.00		11.77
84	Bloomfield.....			
85	Hawarden.....	9,000.00		
86	Rock Rapids.....	6,638.34		9.26
87	Monticello.....	6,840.38		2.47
88	Forest City.....	3,797.35		
89	Tipton.....	122.25		
90	Audubon.....			
91	Rockwell City.....			
92	Sibley.....	35,870.51		
93	Sigourney.....	1,211.37		
94	Leon.....	3,063.85		
95	Marengo.....			
96	Colfax.....			
97	Ida Grove.....	2,659.98		
98	Lake City.....			86.27
99	DeWitt.....			78.10
100	Hamburg.....			360.29
101	Corning.....	1,757.01		
102	Spirit Lake.....			
103	Bedford.....	11,344.39		
104	Dyersville.....	7,559.30		
105	Belmond.....	700.00		
106	Madrid.....			
107	Toledo.....			118.51
108	Guthrie Center.....	750.00		
109	West Union.....	2,454.06		30.13
110	Grundy Center.....			
111	Villisca.....	1,674.28		
112	Mystic.....			
113	Eldon.....	250.00		
114	Stuart.....			
115	Seymour.....			



## GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1941—Continued

Miscellaneous Payments					Grand total all expenditures	Number in order of population
Damage and Settlements	State Fines	Other Trust Funds	Miscellaneous	Total miscellaneous		
Total damage and settlements	Total state fines	Total other trust funds				
			349.42	38,734.86	136,793.95	58
		225.00	21.75	4,274.50	40,270.99	59
	55.00	153.00	18.62	226.62	54,003.93	60
		343.09	21.00	6,188.48	53,909.60	61
198.50			198.18	396.68	42,019.16	62
					70,838.05	63
99.20			3,101.74	13,613.20	68,451.11	64
			96.35	1,577.07	36,811.50	65
200.00			18.75	4,965.45	157,140.23	66
				1,253.82	109,813.46	67
		304.00		304.00	127,094.68	68
			82.66	2,413.56	46,466.33	69
			18.74	5,508.79	55,670.31	70
		14,287.62	711.36	21,387.86	107,619.88	71
		265.00		6,525.40	54,550.00	72
550.00				550.00	83,003.87	73
			223.19	8,006.18	61,472.97	74
			114.76	2,895.12	45,140.89	75
				14,000.00	87,433.72	76
			476.25	2,095.46	66,810.19	77
			3,539.05	7,635.17	57,621.27	78
			61.64	3,661.64	52,931.67	79
			4,377.50	8,010.00	58,955.11	80
		1,880.50	100.16	13,256.60	191,351.29	81
		36.00	2,919.03	5,781.89	40,042.36	82
		150.00	214.70	3,076.47	49,577.69	83
		395.00		395.00	82,489.90	84
		597.25		9,597.25	96,398.02	85
			1,855.06	8,502.66	125,196.95	86
			285.54	7,128.39	36,563.77	87
			297.48	4,094.83	81,827.03	88
			168.45	290.70	59,672.73	89
			2,401.14	2,401.14	46,159.77	90
					28,385.72	91
		639.00		36,509.51	181,938.22	92
			175.62	1,386.99	37,345.90	93
				3,063.85	30,661.28	94
			2,131.48	2,131.48	63,654.59	95
			1,009.44	1,009.44	14,419.04	96
			183.83	2,843.81	28,062.21	97
			189.66	275.93	23,569.81	98
			56.75	134.85	51,840.82	99
			761.75	1,122.04	18,517.16	100
		1,338.78		3,095.79	91,454.06	101
			31.22	31.22	42,472.62	102
		705.90		12,050.29	54,683.45	103
		30.00		7,589.30	57,351.64	104
			334.28	1,034.28	20,334.12	105
					21,115.72	106
			231.32	349.83	37,971.73	107
				750.00	69,635.21	108
		40.00		2,524.19	44,249.17	109
			640.20	640.20	29,314.13	110
		149.55	142.14	1,965.97	75,388.40	111
					4,539.21	112
		604.34	314.25	1,168.59	33,321.85	113
		71.42		71.42	56,294.12	114
					35,136.59	115



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—RECAPITULATION

Number in order of population	Cities	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
	Grand Total.....	\$9,309,402.99	\$29,777,271.85	\$39,086,674.84
1	Des Moines.....	794,258.77	4,147,217.03	4,941,475.80
2	Sioux City.....	493,564.60	2,438,661.96	2,932,226.56
3	Davenport.....	658,800.85	2,133,770.73	2,792,571.58
4	Cedar Rapids.....	181,110.90	1,437,202.22	1,618,313.12
5	Waterloo.....	550,237.53	1,531,292.71	2,081,530.24
6	Dubuque.....	203,911.86	1,139,765.95	1,343,677.81
7	Council Bluffs.....	375,499.75	1,011,715.94	1,387,215.69
8	Ottumwa.....	91,656.97	582,639.13	674,296.10
9	Mason City.....	271,040.51	655,961.00	927,001.51
10	Clinton.....	158,075.26	412,443.49	570,518.75
11	Burlington.....	399,738.36	615,831.40	1,015,569.76
12	Fort Dodge.....	102,206.64	590,943.53	693,150.17
13	Marshalltown.....	143,847.65	510,334.55	654,182.20
14	Muscatine.....	409,498.62	878,927.21	1,288,425.83
15	Iowa City.....	160,998.32	383,578.41	544,576.73
16	Keokuk.....	54,231.10	363,843.50	418,074.60
17	Fort Madison.....	46,400.86	149,421.39	195,822.25
18	Ames.....	394,814.53	935,440.51	1,330,255.04
19	Boone.....	100,052.23	246,167.64	346,219.87
20	Oskaloosa.....	51,934.31	210,075.91	262,010.22
21	Newton.....	122,036.60	291,668.91	413,705.51
22	Cedar Falls.....	335,891.78	543,859.28	879,751.06
23	Charles City.....	71,911.18	224,309.80	296,220.98
24	Centerville.....	26,954.80	53,792.77	80,747.57
25	Creston.....	56,787.13	152,533.01	209,320.14
26	Oelwein.....	46,008.51	105,200.59	151,209.10
27	Cherokee.....	63,292.36	97,936.70	161,229.06
28	Knoxville.....	31,651.21	80,428.33	112,079.54
29	Shenandoah.....	38,320.97	122,169.40	160,490.37
30	Fairfield.....	28,682.83	109,412.35	138,095.18
31	Webster City.....	175,260.08	351,785.82	527,045.90
32	Spencer.....	94,057.43	425,055.37	519,112.80
33	Perry.....	16,563.07	125,775.92	142,338.99
34	Atlantic.....	42,271.12	317,128.26	359,399.38
35	Red Oak.....	12,678.42	93,490.04	106,168.46
36	Chariton.....	44,280.94	69,197.57	113,478.51
37	Estherville.....	55,543.19	428,106.31	483,649.50
38	Carroll.....	34,295.97	93,688.33	127,984.30
39	Le Mars.....	10,309.69	51,901.79	62,211.48
40	Decorah.....	34,087.64	88,715.67	122,803.31
41	Storm Lake.....	7,189.68	108,354.62	115,544.30
42	Washington.....	48,047.07	77,849.88	125,896.95
43	Grinnell.....	35,833.30	98,144.70	133,978.00
44	Albia.....	11,764.68	56,242.20	68,006.88
45	Algona.....	141,560.28	254,329.36	395,889.64
46	Clarinda.....	71,177.17	118,380.82	189,557.99
47	Marion.....	41,109.53	73,286.80	114,396.33
48	Mount Pleasant.....	107,813.60	179,160.46	286,974.06
49	Glenwood.....	5,675.46	32,999.01	38,674.47
50	Iowa Falls.....	15,071.67	95,571.68	110,643.35
51	Denison.....	133,176.78	139,579.22	272,756.00
52	Independence.....	40,367.54	162,658.37	203,025.91
53	West Des Moines.....	23,968.79	23,294.89	47,263.68
54	Vinton.....	54,172.46	128,206.21	182,378.67
55	Waverly.....	76,277.63	162,426.60	238,704.23
56	Indianola.....	19,955.00	113,945.48	133,900.48
57	Jefferson.....	35,726.37	66,694.44	102,420.81



## OF CASH TRANSACTIONS

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants outstanding April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deductions from total to be accounted for	Cash on hand March 31, 1941	Number in order of population
\$29,587,310.39	\$735,272.39	\$30,322,582.78	\$722,042.38	\$29,600,540.40	\$9,486,134.44	
3,899,307.71	251,803.03	4,151,110.74	226,718.60	3,924,392.14	1,017,083.66	1
2,397,129.68	26,951.38	2,424,081.06	77,058.30	2,347,022.76	585,203.80	2
2,079,676.41	1,125.29	2,080,801.70	8,785.80	2,072,015.90	720,555.68	3
1,404,172.83	4,779.37	1,408,952.20	1,155.25	1,407,796.95	210,516.17	4
1,683,469.47	43,734.82	1,727,204.29	39,032.99	1,688,171.30	393,358.94	5
1,118,943.54	27,835.30	1,146,778.84	16,089.33	1,130,689.51	212,988.30	6
1,126,369.07	38,812.26	1,165,181.33	36,212.35	1,128,968.98	258,246.71	7
574,626.53	2,545.86	577,172.39	3,828.89	573,343.50	100,952.60	8
726,588.38	10,175.67	736,764.05	1,874.70	734,889.35	192,112.16	9
500,274.65	16,689.04	516,963.69	16,660.10	500,303.59	70,215.16	10
592,224.22	382.00	592,606.22	815.70	591,790.52	423,779.24	11
591,356.49	23,714.68	615,071.17	18,880.78	596,190.39	96,959.78	12
506,516.31	8.40	506,524.71	58.24	506,466.47	147,715.73	13
1,072,033.69	10,463.02	1,082,496.71	11,837.27	1,070,659.44	217,766.39	14
379,670.89	3,252.09	382,922.98	1,134.87	381,788.11	162,788.62	15
351,604.44	2,346.96	353,951.40	2,997.83	350,953.57	67,121.03	16
131,393.06		131,393.06		131,393.06	64,429.19	17
869,326.06	20,700.96	890,027.02	5,878.82	884,148.20	446,106.84	18
278,597.44	790.49	279,387.93	13,100.14	266,287.79	79,932.08	19
203,858.86	21,694.66	225,553.52	23,212.83	202,340.69	59,669.53	20
288,028.72	3,393.75	291,422.47	2,773.40	288,649.07	125,056.44	21
678,366.29	2,759.95	681,126.24	3,668.84	677,457.40	202,293.66	22
202,607.89	1,446.21	204,054.10	2,045.20	202,008.90	94,212.08	23
55,182.25	695.35	55,877.60	433.17	55,444.43	25,303.14	24
158,501.10	262.50	158,763.60	559.20	158,204.40	51,115.74	25
99,638.46	979.97	100,618.43	3,076.29	97,542.14	53,666.96	26
90,248.57	2,080.94	92,329.51	524.46	91,805.05	69,424.01	27
75,168.03	2,840.61	78,008.64	4,414.59	73,594.05	38,485.49	28
119,858.51	127.72	119,986.23	257.32	119,728.91	40,761.46	29
115,945.41	7,650.11	123,595.52	12,399.36	111,196.16	26,899.02	30
227,665.43	11,848.78	239,514.21	2,204.97	237,309.24	289,736.66	31
377,736.89	5,179.67	382,916.56	53,900.12	329,016.44	190,096.36	32
134,281.02	20,916.31	155,197.33	24,487.11	130,710.22	11,628.77	33
237,828.42	8,604.37	246,432.79	12,167.87	234,264.92	125,134.46	34
93,976.62	4.00	93,980.62	140.46	93,840.16	12,328.30	35
61,168.52		61,168.52	226.35	60,942.17	52,536.34	36
381,253.11	5,575.52	386,828.63	450.96	386,377.67	97,271.83	37
86,238.23	259.10	86,497.33	377.58	86,119.75	41,864.55	38
54,961.90		54,961.90		54,961.90	7,249.58	39
82,747.06	15,396.05	98,143.11	3,255.53	94,887.58	27,915.73	40
91,161.78	710.00	91,871.78	588.51	91,283.27	24,261.03	41
85,795.11	113.65	85,908.76	218.50	85,690.26	40,206.69	42
101,154.20	15.00	101,169.20		101,169.20	32,808.80	43
61,152.60	19.03	61,171.63	235.01	60,936.62	7,070.26	44
267,729.52	15,628.08	283,357.60	3,961.82	279,395.78	116,493.86	45
125,420.12	807.80	126,227.92	23.00	126,204.92	63,353.07	46
80,643.21	24.40	80,667.61	2,086.59	78,581.02	35,815.31	47
155,702.76	4,230.65	159,933.41	33.87	159,899.54	127,074.52	48
33,818.37	10,451.84	44,270.21	9,150.27	35,119.94	3,554.53	49
93,653.20	950.02	94,603.22	334.75	94,268.47	16,374.88	50
158,856.16	162.40	159,018.56	4,899.91	154,118.65	118,637.35	51
165,655.08	390.75	166,045.83	562.35	165,483.48	37,542.43	52
26,258.70	35.02	26,293.72	2.05	26,291.67	20,972.01	53
97,588.82	20.68	97,609.50	1.45	97,608.05	84,770.62	54
125,074.14		125,074.14		125,074.14	113,630.09	55
113,809.08	4,919.59	118,728.67	299.58	118,429.09	15,471.39	56
59,536.23	5,493.56	65,029.79	220.77	64,809.02	37,611.79	57



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—RECAPITULATION

Number in order of population	Cities	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
58	Maquoketa.....	43,769.42	153,542.87	197,312.29
59	Anamosa.....	12,450.20	45,921.08	58,371.28
60	Eagle Grove.....	14,175.43	54,895.91	69,071.34
61	Hampton.....	69,983.21	58,142.77	128,125.98
62	Missouri Valley.....	21,884.92	45,408.05	67,292.97
63	Sheldon.....	27,906.16	74,585.37	102,491.53
64	Clear Lake.....	29,146.78	62,754.75	91,901.53
65	Manchester.....	12,628.04	40,890.10	53,518.14
66	Harlan.....	39,303.24	144,103.36	183,406.60
67	Pella.....	63,860.66	134,072.81	197,933.47
68	Winterset.....	86,093.85	131,698.42	217,792.27
69	Eldora.....	15,476.04	49,628.47	65,104.51
70	Cresco.....	12,389.47	62,019.29	74,408.76
71	Onawa.....	48,918.46	121,204.03	170,122.49
72	Emmetsburg.....	24,127.33	58,079.23	82,206.56
73	Nevada.....	19,079.32	74,670.42	93,749.74
74	Osceola.....	28,239.15	58,626.03	86,865.18
75	Belle Plaine.....	33,587.51	52,162.56	85,750.07
76	Osage.....	48,465.74	77,511.03	125,976.77
77	Sac City.....	26,268.18	56,523.66	82,791.84
78	Bettendorf.....	7,469.10	57,027.47	64,496.57
79	Waukon.....	20,120.47	53,850.85	73,971.32
80	Clarion.....	23,800.77	74,844.82	98,645.59
81	New Hampton.....	118,061.43	101,123.72	219,185.15
82	Tama.....	22,754.97	43,651.79	66,406.76
83	Humboldt.....	11,880.75	47,317.70	59,198.45
84	Bloomfield.....	45,293.57	80,109.46	125,403.03
85	Hawarden.....	27,863.40	105,701.63	133,565.03
86	Rock Rapids.....	55,393.66	150,306.46	205,700.12
87	Monticello.....	3,213.17	40,392.53	43,605.70
88	Forest City.....	24,545.62	99,167.02	123,712.64
89	Tipton.....	29,667.06	71,703.87	101,370.93
90	Audubon.....	25,231.91	40,166.99	65,398.90
91	Rockwell City.....	12,198.71	30,486.05	42,684.76
92	Sibley.....	59,860.40	196,518.09	256,378.49
93	Sigourney.....	23,285.15	33,141.09	56,426.24
94	Leon.....	16,838.99	32,499.14	49,338.13
95	Marengo.....	21,982.42	63,130.48	85,112.90
96	Colfax.....	10,119.91	15,925.99	26,045.90
97	Ida Grove.....	10,140.33	27,549.00	37,689.33
98	Lake City.....	8,163.75	25,400.35	33,564.10
99	DeWitt.....	11,018.75	59,526.30	70,545.05
100	Hamburg.....	1,585.43	19,147.32	20,732.75
101	Corning.....	20,053.34	86,295.01	106,348.35
102	Spirit Lake.....	18,252.67	39,307.42	57,560.09
103	Bedford.....	33,762.01	50,572.95	84,334.96
104	Dyersville.....	7,568.55	58,420.49	65,989.04
105	Belmond.....	10,754.88	19,662.20	30,417.08
106	Madrid.....	16,173.94	22,772.69	38,946.63
107	Toledo.....	4,730.58	37,172.21	41,902.79
108	Guthrie Center.....	13,775.87	68,367.16	82,143.03
109	West Union.....	13,672.95	39,448.55	53,121.50
110	Grundy Center.....	7,329.63	27,768.26	35,097.89
111	Villisca.....	16,497.71	75,215.91	91,713.62
112	Mystic.....	1,794.80	4,674.30	6,469.10
113	Eldon.....	3,144.03	36,814.09	39,958.12
114	Stuart.....	3,181.49	54,854.58	58,036.07
115	Seymour.....	18,816.16	38,282.53	57,098.69



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants outstanding April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deductions from total to be accounted for	Cash on hand March 31, 1941	Number in order of population
136,793.95	3,056.39	139,850.34	2,866.72	136,983.62	60,328.67	58
40,270.99	1,104.82	41,375.81	115.89	41,259.92	17,111.36	59
54,003.93	654.89	54,658.82	647.09	54,011.73	15,059.61	60
53,909.60	3.00	53,912.60		53,912.60	74,213.38	61
42,019.16	33.88	42,053.04	165.88	41,887.16	25,405.81	62
70,838.05	4,030.28	74,868.33	1,940.61	72,927.72	29,563.81	63
68,451.11	1,871.77	70,322.88	1,413.79	68,909.09	22,992.44	64
36,811.50		36,811.50	9.60	36,801.90	16,716.24	65
157,140.23	2,089.72	159,229.95	3,493.21	155,736.74	27,669.86	66
109,813.46	602.57	110,416.03	242.91	110,173.12	87,760.35	67
127,094.68	21,536.41	148,631.09	11,635.10	136,995.99	80,796.28	68
46,466.33	919.20	47,385.53	1.93	47,383.60	17,720.91	69
55,670.31	15,759.34	71,429.65	10,343.66	61,085.99	13,322.77	70
107,619.88		107,619.88		107,619.88	62,502.61	71
54,550.00	310.06	54,860.06	403.12	54,456.94	27,749.62	72
83,003.87	634.73	83,638.60	933.54	82,705.06	11,044.68	73
61,472.97	468.60	61,941.57	836.35	61,105.22	25,759.96	74
45,140.89	88.37	45,229.26	157.00	45,072.26	40,677.81	75
87,433.72		87,433.72		87,433.72	38,543.05	76
66,810.19	2,566.43	69,376.62	1,147.02	68,229.60	14,562.24	77
57,621.27	1,723.61	59,344.88	2,048.00	57,296.88	7,199.69	78
52,931.67	614.20	53,545.87	330.38	53,215.49	20,755.83	79
58,955.11	1,402.70	60,357.81	2,160.76	58,197.05	40,448.54	80
191,351.29	444.07	191,795.36	205.75	191,589.61	27,595.54	81
40,042.36	177.43	40,219.79	268.59	39,951.20	26,455.56	82
49,577.69	2,840.63	52,418.32	2,818.67	49,599.65	9,598.80	83
82,489.90	1,156.21	83,646.11	212.41	83,433.70	41,969.33	84
96,398.02	13.86	96,411.88	91.09	96,320.79	37,244.24	85
125,196.95	649.83	125,846.78	72.71	125,774.07	79,926.05	86
36,563.77	16.80	36,580.57	7.00	36,573.57	7,032.13	87
81,827.03	6,873.87	88,700.90	22.76	88,678.14	35,034.50	88
59,672.73		59,672.73		59,672.73	41,698.20	89
46,159.77	142.22	46,301.99	1,081.61	45,220.38	20,178.52	90
28,385.72		28,385.72		28,385.72	14,299.04	91
181,938.22	530.36	182,468.58		182,468.58	73,909.91	92
37,345.90		37,345.90		37,345.90	19,080.34	93
30,661.28	480.75	31,142.03	126.11	31,015.92	18,322.21	94
63,654.59	667.53	64,322.12	657.39	63,664.73	21,448.17	95
14,419.04		14,419.04		14,419.04	11,626.86	96
28,062.21		28,062.21	3.00	28,059.21	9,630.12	97
23,569.81	3,131.05	26,700.86	3,138.63	23,562.23	10,001.87	98
51,840.82	2,844.83	54,685.65	844.83	53,840.82	16,704.23	99
18,517.16	5,310.88	23,828.04	6,238.06	17,589.98	3,142.77	100
91,454.06	284.67	91,738.73	2,446.97	89,291.76	17,056.59	101
42,472.62	5.04	42,477.66	18.84	42,458.82	15,101.27	102
54,683.45	103.45	54,786.90	23.15	54,763.75	29,571.21	103
57,351.64	9.33	57,360.97		57,360.97	8,628.07	104
20,334.12	645.09	20,979.21	553.49	20,425.72	9,991.36	105
21,115.72	50.85	21,166.57		21,166.57	17,780.06	106
37,971.73	4,067.62	42,039.35	4,520.43	37,518.92	4,383.87	107
69,635.21	21.97	69,657.18		69,657.18	12,485.85	108
44,249.17	1,015.00	45,264.17	1,506.66	43,757.51	9,363.99	109
29,314.13		29,314.13	10.33	29,303.80	5,794.09	110
75,388.40		75,388.40		75,388.40	16,325.22	111
4,539.21	31.25	4,570.46	69.28	4,501.18	1,967.92	112
33,321.85		33,321.85		33,321.85	6,636.27	113
56,294.12	957.80	57,251.92	848.06	56,403.86	1,632.21	114
35,136.59	1,530.37	36,666.96	50.00	36,616.96	20,481.73	115



## REPORT OF MUNICIPAL FINANCES

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
	Grand Total.....	\$22,509,386.81	\$ 8,200,600.00	\$ 17,300.00	\$ 721,966.00	\$ 245,975.52
1	Des Moines.....	5,590,630.59	4,019,000.00		226,718.60	
2	Sioux City.....	3,068,000.00	450,000.00		77,058.30	
3	Davenport.....	1,543,000.00	230,000.00		8,785.80	183,417.98
4	Cedar Rapids.....	1,029,600.00	1,128,000.00		1,155.25	
5	Waterloo.....	1,028,000.00	188,500.00		39,032.99	
6	Dubuque.....	909,563.41	282,500.00		16,089.33	
7	Council Bluffs.....	1,290,440.00			36,212.35	
8	Ottumwa.....	1,197,500.00			3,828.89	
9	Mason City.....	432,400.00	1,000.00		1,874.70	
10	Clinton.....	417,300.00	393,500.00		16,860.10	
11	Burlington.....	346,000.00			815.70	
12	Fort Dodge.....	645,500.00			18,880.78	
13	Marshalltown.....	260,500.00	106,000.00		58.24	
14	Muscatine.....	15,800.00	76,000.00		11,837.27	
15	Iowa City.....	413,449.97			1,134.87	
16	Keokuk.....	35,000.00			2,997.83	
17	Fort Madison.....	28,000.00				
18	Ames.....	158,750.00			5,878.82	
19	Boone.....	214,500.00	15,000.00		13,100.14	
20	Oskaloosa.....	187,500.00	130,000.00		23,212.83	
21	Newton.....	70,000.00	57,000.00		2,773.40	61,000.00
22	Cedar Falls.....	213,000.00			3,668.84	
23	Charles City.....	89,500.00			2,045.20	
24	Centerville.....	46,500.00			433.17	
25	Creston.....	141,500.00			559.20	
26	Oelwein.....	76,500.00			3,076.29	
27	Cherokee.....	81,000.00			524.46	
28	Knoxville.....	53,000.00			4,414.59	
29	Shenandoah.....	64,000.00	65,000.00		250.22	
30	Fairfield.....	99,500.00	18,500.00		12,399.36	
31	Webster City.....	100,900.00	55,000.00		2,204.97	
32	Spencer.....	100,353.11			53,900.12	
33	Perry.....	169,200.00			24,487.11	
34	Atlantic.....	100,000.00	13,000.00		12,167.87	
35	Red Oak.....	15,000.00			140.46	
36	Chariton.....	51,000.00			226.35	
37	Estherville.....	8,500.00	102,000.00		450.96	
38	Carroll.....	21,322.14			377.58	
39	Le Mars.....	27,000.00				
40	Decorah.....	42,000.00			3,255.53	
41	Storm Lake.....	43,200.00	13,000.00		588.51	
42	Washington.....	29,000.00	10,000.00		218.50	
43	Grinnell.....	2,000.00				
44	Albia.....	2,000.00			235.01	
45	Algona.....	15,000.00			3,961.82	
46	Clarinda.....	66,500.00	50,000.00	13,500.00	23.00	
47	Marion.....	60,000.00			2,086.59	
48	Mount Pleasant.....				33.87	
49	Glenwood.....	1,000.00			9,150.27	
50	Iowa Falls.....		68,000.00		334.75	
51	Denison.....	13,000.00		3,000.00	4,899.91	
52	Independence.....				562.35	
53	West Des Moines.....		2,000.00		2.05	
54	Vinton.....	32,000.00			1.45	
55	Waverly.....	44,000.00				
56	Indianola.....				299.58	
57	Jefferson.....	36,000.00			220.77	



## OTHER DEBT OBLIGATIONS MARCH 31, 1941

tions at Close of 1941							
Miscellaneous debts	Total general indebted- ness March 31, 1941	Total indebtedness April 1, 1940	Increase of indebtedness dur- ing year ending March 31, 1941	Decrease of indebtedness dur- ing year ending March 31, 1941	Special assessment bonds and certificates	Revenue bonds	Number in order of population
\$17,054.96	\$31,712,283.29	\$33,346,692.79	\$ 779,629.38	\$ 2,414,038.88	\$ 1,124,504.04	\$ 3,332,363.34	
.....	9,836,349.19	10,610,929.49	.....	774,580.30	363,081.08	54,463.34	1
.....	3,595,058.30	3,291,951.38	303,106.92	.....	59,000.00	4,000.00	2
2,300.00	1,967,503.78	1,919,343.27	48,160.51	.....	.....	.....	3
.....	2,158,755.25	2,314,379.37	.....	155,624.12	.....	.....	4
.....	1,255,532.99	1,369,734.82	.....	114,201.83	90,953.00	.....	5
.....	1,208,152.74	1,382,398.71	.....	174,245.97	37,800.00	.....	6
.....	1,326,652.35	1,511,752.26	.....	185,099.91	.....	.....	7
6,618.79	1,207,947.68	1,231,744.73	.....	23,797.05	32,783.32	.....	8
.....	435,274.70	591,575.67	.....	156,300.97	43,000.00	.....	9
3,152.07	830,612.17	894,154.45	.....	63,542.28	23,771.14	.....	10
.....	346,815.70	388,382.00	.....	41,566.30	.....	19,500.00	11
.....	664,380.78	711,214.68	.....	46,833.90	.....	.....	12
.....	366,558.24	414,508.40	.....	47,950.16	1,000.00	265,000.00	13
1,000.00	104,637.27	118,963.02	.....	14,325.75	3,939.54	.....	14
.....	414,584.84	457,702.06	.....	43,117.22	36,798.51	200,000.00	15
.....	37,997.83	45,346.96	.....	7,349.13	.....	500,000.00	16
.....	28,000.00	30,000.00	.....	2,000.00	.....	541,500.00	17
.....	164,628.82	195,450.96	.....	30,822.14	161,861.12	.....	18
.....	242,600.14	245,290.49	.....	2,690.35	13,000.00	.....	19
.....	340,712.83	383,794.66	.....	43,081.83	1,500.00	.....	20
.....	190,773.40	211,393.75	.....	20,620.35	.....	.....	21
.....	216,668.84	223,259.95	.....	6,591.11	15,643.12	.....	22
.....	91,545.20	92,446.21	.....	901.01	.....	.....	23
.....	46,933.17	53,195.35	.....	6,262.18	.....	.....	24
.....	142,059.20	157,762.50	.....	15,703.30	1,500.00	236,000.00	25
.....	79,576.29	89,479.97	.....	9,903.68	.....	13,000.00	26
.....	81,524.46	90,080.94	.....	8,556.48	27,000.00	.....	27
.....	57,414.59	62,340.61	.....	4,926.02	11,000.00	.....	28
.....	129,250.22	125,527.72	3,722.50	.....	.....	.....	29
.....	130,399.36	130,950.11	.....	550.75	3,780.23	20,500.00	30
.....	158,104.97	178,948.78	.....	20,843.81	.....	.....	31
.....	154,253.23	108,679.67	45,573.56	.....	51,248.76	.....	32
.....	193,687.11	205,116.31	.....	11,429.20	5,783.56	.....	33
.....	125,167.87	22,604.37	102,563.50	.....	11,126.89	.....	34
.....	15,140.46	15,004.00	136.46	.....	.....	.....	35
.....	51,226.35	59,000.00	.....	7,773.65	.....	.....	36
.....	110,950.96	14,075.52	96,875.44	.....	.....	.....	37
.....	21,699.72	23,481.24	.....	1,781.52	7,362.30	.....	38
.....	27,000.00	27,500.00	.....	500.00	.....	.....	39
.....	45,255.53	61,396.05	.....	16,140.52	360.00	.....	40
.....	56,788.51	66,910.00	.....	10,121.49	12,500.00	65,400.00	41
.....	39,218.50	52,113.65	.....	12,895.15	7,433.19	.....	42
.....	2,000.00	13,015.00	.....	11,015.00	.....	.....	43
.....	2,235.01	3,519.03	.....	12,840.02	.....	.....	44
.....	18,961.82	31,628.08	.....	12,666.26	.....	.....	45
.....	130,023.00	139,057.80	.....	9,034.80	.....	.....	46
.....	62,086.59	63,024.40	.....	937.81	22,000.00	.....	47
.....	33.87	4,230.65	.....	4,196.78	.....	60,000.00	48
.....	10,150.27	14,451.84	.....	4,301.57	.....	.....	49
.....	68,334.75	70,950.02	.....	2,615.27	.....	.....	50
.....	20,899.91	21,662.40	.....	762.49	.....	.....	51
.....	562.35	20,941.25	.....	20,378.90	.....	.....	52
.....	2,002.05	2,035.02	.....	32.97	6,200.00	.....	53
.....	32,001.45	34,020.68	.....	2,019.23	.....	.....	54
.....	44,000.00	47,000.00	.....	3,000.00	.....	54,000.00	55
.....	299.58	17,919.59	.....	17,620.01	3,000.00	.....	56
.....	36,220.77	33,393.56	2,827.21	.....	.....	.....	57



## REPORT OF MUNICIPAL FINANCES

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
58	Maquoketa.....	18,000.00	35,000.00		2,866.72	
59	Anamosa.....	39,000.00			115.89	
60	Eagle Grove.....	5,200.00	8,000.00		647.09	
61	Hampton.....	8,000.00				
62	Missouri Valley.....	26,800.00	3,000.00		165.88	
63	Sheldon.....	120,500.00			1,940.61	
64	Clear Lake.....	97,000.00			1,413.79	
65	Manchester.....	4,500.00			9.60	
66	Harlan.....	24,000.00	29,500.00		3,493.21	
67	Pella.....	83,500.00			242.91	
68	Winterset.....		110,500.00		11,635.10	
69	Eldora.....		57,500.00		1.93	
70	Cresco.....	33,500.00			10,343.66	
71	Onawa.....	39,500.00				
72	Emmetsburg.....	45,000.00	78,500.00		403.12	
73	Nevada.....	73,600.00			933.54	
74	Osceola.....	87,500.00	20,000.00		836.35	
75	Belle Plaine.....	12,000.00	74,000.00		157.00	
76	Osage.....	35,000.00				
77	Sac City.....	32,500.00	6,800.00		1,147.02	
78	Bettendorf.....	28,847.59			2,048.00	
79	Waukon.....	22,700.00	24,500.00		330.38	
80	Clarion.....	57,000.00	8,000.00		2,160.76	
81	New Hampton.....	3,500.00			205.75	
82	Tama.....	53,500.00			268.59	1,557.54
83	Humboldt.....	36,000.00			2,818.67	
84	Bloomfield.....	11,000.00	30,000.00		212.41	
85	Hawarden.....		17,800.00		91.09	
86	Rock Rapids.....	85,000.00			72.71	
87	Monticello.....	61,500.00			7.00	
88	Forest City.....	50,500.00			22.76	
89	Tipton.....	5,500.00				
90	Audubon.....	30,500.00	26,000.00		1,081.61	
91	Rockwell City.....	8,000.00				
92	Sibley.....	4,000.00	2,000.00			
93	Sigourney.....	58,700.00				
94	Leon.....	24,500.00			126.11	
95	Marengo.....	80,000.00			657.39	
96	Colfax.....	38,000.00				
97	Ida Grove.....	9,000.00			3.00	
98	Lake City.....	28,000.00			3,138.63	
99	DeWitt.....	16,700.00	34,500.00		844.83	
100	Hamburg.....	6,000.00	24,000.00		6,238.06	
101	Corning.....	27,000.00			2,446.97	
102	Spirit Lake.....	35,230.00	31,000.00		18.84	
103	Bedford.....	18,300.00	5,500.00		23.15	
104	Dyersville.....	48,500.00				
105	Belmond.....	9,000.00			553.49	
106	Madrid.....	12,500.00	12,000.00			
107	Toledo.....		28,000.00		4,520.43	
108	Guthrie Center.....	42,000.00	37,500.00			
109	West Union.....	15,400.00		800.00	1,506.66	
110	Grundy Center.....		5,500.00		10.33	
111	Villisca.....	500.00	2,500.00			
112	Mystic.....	2,500.00				
113	Eldon.....	5,000.00				
114	Stuart.....	56,000.00	16,000.00		848.06	
115	Seymour.....	9,000.00			50.00	



## OTHER DEBT OBLIGATIONS MARCH 31, 1941—Continued

tions at Close of 1941		Total indebtedness April 1, 1940	Increase of indebtedness dur- ing year ending March 31, 1941	Decrease of indebtedness dur- ing year ending March 31, 1941	Special assessment bonds and certificates	Revenue bonds	Number in order of population
Miscellaneous debts	Total general indebted- ness March 31, 1941						
.....	55,866.72	57,056.39	.....	1,189.67	500.00	104,000.00	58
.....	39,115.89	41,104.82	.....	1,988.93	11,100.00	.....	59
.....	13,847.09	15,254.89	.....	1,407.80	.....	35,000.00	60
.....	8,000.00	13,003.00	.....	5,003.00	.....	.....	61
.....	29,965.88	37,233.88	.....	7,268.00	.....	.....	62
.....	122,440.61	136,030.28	.....	13,589.67	.....	.....	63
.....	98,413.79	110,011.77	.....	11,597.98	.....	.....	64
.....	4,509.60	5,500.00	.....	990.40	500.00	.....	65
.....	56,993.21	60,589.72	.....	3,596.51	.....	126,000.00	66
.....	83,742.91	94,602.57	.....	10,859.66	.....	35,000.00	67
.....	122,135.10	145,036.41	.....	22,901.31	9,100.00	.....	68
.....	57,501.93	62,919.20	.....	5,417.27	.....	.....	69
.....	43,843.66	39,759.34	4,084.32	.....	.....	.....	70
.....	39,500.00	39,500.00	.....	.....	.....	157,000.00	71
.....	123,903.12	125,810.06	.....	1,906.94	.....	.....	72
.....	74,533.54	49,634.73	24,898.81	.....	.....	.....	73
.....	108,336.35	118,968.60	.....	10,632.25	.....	50,000.00	74
.....	86,157.00	90,588.37	.....	4,431.37	.....	.....	75
.....	35,000.00	49,000.00	.....	14,000.00	.....	.....	76
.....	40,447.02	50,366.43	.....	9,919.41	.....	.....	77
1,998.62	32,894.21	24,847.59	8,046.62	.....	2,000.00	.....	78
.....	47,530.38	49,814.20	.....	2,283.82	.....	.....	79
.....	67,160.76	31,402.70	35,758.06	.....	611.16	.....	80
.....	3,705.75	4,444.07	.....	738.32	.....	78,000.00	81
.....	55,326.13	62,903.01	.....	7,576.88	2,467.12	.....	82
.....	38,818.67	42,840.63	.....	4,021.96	.....	.....	83
.....	41,212.41	45,156.21	.....	3,943.80	14,000.00	.....	84
.....	17,891.09	18,313.86	.....	422.77	.....	.....	85
.....	85,072.71	93,149.83	.....	8,077.12	.....	35,000.00	86
.....	61,507.00	62,516.80	.....	1,009.80	.....	.....	87
.....	50,522.76	63,873.87	.....	13,351.11	22,500.00	157,000.00	88
.....	5,500.00	7,500.00	.....	2,000.00	.....	.....	89
.....	57,581.61	63,142.22	.....	5,560.61	.....	.....	90
.....	8,000.00	12,000.00	.....	4,000.00	.....	.....	91
.....	6,000.00	9,030.36	.....	3,030.36	.....	76,000.00	92
.....	58,700.00	67,700.00	.....	9,000.00	.....	.....	93
.....	24,626.11	26,780.75	.....	2,154.64	3,800.00	.....	94
.....	80,657.39	88,667.53	.....	8,010.14	1,500.00	.....	95
.....	38,000.00	40,000.00	.....	2,000.00	.....	.....	96
.....	9,003.00	11,000.00	.....	1,997.00	500.00	.....	97
.....	31,138.63	32,131.05	.....	992.42	.....	.....	98
.....	52,044.83	26,544.83	25,500.00	.....	.....	.....	99
.....	36,238.06	37,310.88	.....	1,072.82	.....	.....	100
.....	29,446.97	29,284.67	162.30	.....	.....	144,000.00	101
.....	66,248.84	73,735.04	.....	7,486.20	.....	.....	102
.....	23,823.15	30,203.45	.....	6,380.30	.....	10,000.00	103
.....	48,500.00	18,009.33	30,490.67	.....	.....	.....	104
.....	9,553.49	10,645.09	.....	1,091.60	.....	.....	105
.....	24,500.00	29,450.85	.....	4,950.85	.....	.....	106
.....	32,520.43	22,067.62	10,452.81	.....	.....	.....	107
.....	79,500.00	47,921.97	31,578.03	.....	.....	.....	108
.....	17,706.66	12,015.00	5,691.66	.....	.....	4,000.00	109
1,985.48	7,495.81	9,117.35	.....	1,621.54	.....	.....	110
.....	3,000.00	4,500.00	.....	1,500.00	.....	188,000.00	111
.....	2,500.00	3,000.00	.....	500.00	1,500.00	.....	112
.....	5,000.00	7,000.00	.....	2,000.00	.....	.....	113
.....	72,848.06	75,437.80	.....	2,589.74	.....	51,500.00	114
.....	9,050.00	14,530.37	.....	5,480.37	.....	48,500.00	115



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 16—CITIES—VALUATION OF PROPERTY

Number in order of population	Cities	Value of Property		
		Taxable valuation of real property	Taxable valuation of personal property	Taxable valuation rail- roads, telephone, tele- graph, express
	Grand Total.....	\$ 613,772,894.00	\$84,555,252.00	\$15,430,089.00
1	Des Moines.....	109,154,747.00	14,754,088.00	2,151,401.00
2	Sioux City.....	68,638,664.00	9,930,523.00	840,092.00
3	Davenport.....	49,051,210.00	4,752,140.00	398,973.00
4	Cedar Rapids.....	46,583,672.00	10,698,149.00	564,433.00
5	Waterloo.....	26,685,217.00	3,778,079.00	392,518.00
6	Dubuque.....	26,406,420.00	4,766,325.00	345,568.00
7	Council Bluffs.....	16,719,974.00	1,113,173.00	1,174,491.00
8	Ottumwa.....	14,007,427.00	2,457,609.00	217,405.00
9	Mason City.....	16,274,291.00	2,229,933.00	244,718.00
10	Clinton.....	15,054,986.00	1,214,118.00	198,823.00
11	Burlington.....	13,109,768.00	2,321,456.00	1,745,037.00
12	Fort Dodge.....	13,068,646.00	1,401,380.00	191,515.00
13	Marshalltown.....	7,749,344.00	1,002,839.00	113,117.00
14	Muscatine.....	7,704,155.00	1,266,025.00	274,170.00
15	Iowa City.....	10,730,288.00	963,401.00	114,913.00
16	Keokuk.....	6,045,130.00	842,525.00	157,763.00
17	Fort Madison.....	4,792,850.00	501,176.00	430,033.00
18	Ames.....	4,908,731.00	307,427.00	82,401.00
19	Boone.....	4,369,199.00	382,844.00	92,936.00
20	Oskaloosa.....	5,158,306.00	606,241.00	584,593.00
21	Newton.....	4,830,704.00	1,072,981.00	25,685.00
22	Cedar Falls.....	4,260,165.00	347,666.00	145,750.00
23	Charles City.....	3,799,467.00	448,853.00	133,101.00
24	Centerville.....	2,310,828.00	286,170.00	70,901.00
25	Creston.....	3,756,247.00	484,977.00	115,648.00
26	Oelwein.....	3,243,378.00	374,787.00	63,391.00
27	Cherokee.....	2,522,813.00	362,314.00	93,191.00
28	Knoxville.....	1,361,524.00	163,545.00	47,057.00
29	Shenandoah.....	2,118,853.00	319,075.00	69,431.00
30	Fairfield.....	2,561,930.00	306,365.00	290,398.00
31	Webster City.....	2,570,154.00	312,004.00	113,145.00
32	Spencer.....	2,863,660.00	563,300.00	55,344.00
33	Perry.....	3,160,541.00	311,976.00	62,793.00
34	Atlantic.....	2,162,821.00	222,022.00	35,545.00
35	Red Oak.....	2,237,796.00	227,184.00	98,120.00
36	Chariton.....	1,770,448.00	184,319.00	84,809.00
37	Estherville.....	2,266,631.00	405,300.00	52,734.00
38	Carroll.....	1,948,634.00	240,577.00	66,559.00
39	Le Mars.....	2,257,235.00	310,993.00	66,706.00
40	Decorah.....	2,436,337.00	297,214.00	30,293.00
41	Storm Lake.....	2,581,701.00	421,982.00	83,022.00
42	Washington.....	2,841,899.00	348,716.00	62,644.00
43	Grinnell.....	2,792,218.00	264,911.00	38,384.00
44	Albia.....	1,793,395.00	162,197.00	90,650.00
45	Algona.....	1,888,648.00	306,768.00	41,997.00
46	Clarinda.....	1,833,110.00	286,234.00	39,311.00
47	Marion.....	1,848,479.00	95,615.00	69,775.00
48	Mount Pleasant.....	1,435,488.00	149,393.00	48,856.00
49	Glenwood.....	584,132.00	72,639.00	25,891.00
50	Iowa Falls.....	1,811,205.00	260,021.00	87,238.00
51	Denison.....	1,683,076.00	204,403.00	67,045.00
52	Independence.....	2,093,104.00	318,857.00	56,936.00
53	West Des Moines.....	1,444,469.00	90,049.00	51,028.00
54	Vinton.....	1,500,834.00	215,108.00	35,524.00
55	Waverly.....	1,647,420.00	216,635.00	109,518.00
56	Indianola.....	1,779,406.00	216,085.00	53,424.00
57	Jefferson.....	1,494,842.00	210,535.00	57,417.00



## SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1940					Tax levy—mills	Amount of levies	Number in order of population
Utilities—including transmission lines and pipe lines	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			
\$49,455,244.00	\$ 763,213,479.00	\$ 216,311,496.00	\$979,524,975.00	\$ 8,674,946.00		\$12,759,241.22	
7,795,801.00	133,856,037.00	36,526,886.00	170,382,923.00	.....	22.250	2,810,303.25	1
7,603,899.00	87,013,178.00	11,000,995.00	98,014,173.00	1,324,496.00	14.045	1,210,204.00	2
4,043,410.00	58,245,733.00	13,655,200.00	71,900,933.00	58,114.00	24.66	855,017.00	3
.....	57,846,254.00	22,932,251.00	80,778,505.00	900,860.00	14.858	838,652.00	4
3,373,438.00	34,229,252.00	10,032,153.00	44,261,405.00	126,527.00	24.022	581,027.00	5
3,120,745.00	34,639,058.00	9,588,179.00	44,227,237.00	84,070.00	19.515	675,918.44	6
1,336,131.00	20,343,769.00	4,450,144.00	24,793,913.00	589,754.00	29.123	542,005.58	7
1,898,223.00	18,580,664.00	5,480,783.00	24,061,447.00	65,106.00	21.06	390,058.00	8
2,196,708.00	20,945,650.00	4,124,604.00	25,070,254.00	316,348.00	16.933	340,087.43	9
.....	16,467,927.00	5,936,560.00	22,404,487.00	78,886.00	20.47	347,758.38	10
.....	17,176,261.00	5,526,196.00	22,702,457.00	306,826.00	14.305	270,603.00	11
1,412,076.00	16,073,617.00	2,705,152.00	18,778,769.00	123,621.00	18.430	300,542.00	12
645,891.00	9,511,191.00	2,441,424.00	11,952,615.00	90,594.00	15.906	151,398.25	13
.....	9,244,350.00	3,503,880.00	12,748,230.00	121,430.00	15.09	139,490.02	14
966,663.00	12,775,265.00	3,052,996.00	15,828,261.00	70,153.00	16.4	203,873.00	15
4,299,574.00	11,344,992.00	1,101,961.00	12,446,953.00	29,850.00	14.067	176,434.00	16
855,948.00	6,580,007.00	830,503.00	7,410,510.00	56,090.00	17.88	114,442.00	17
105,966.00	5,404,525.00	1,496,297.00	6,900,822.00	27,371.00	10.34	57,589.00	18
705,748.00	5,550,727.00	1,409,798.00	6,960,525.00	55,289.00	17.84	100,028.44	19
.....	6,349,140.00	1,510,618.00	7,859,758.00	47,936.00	17.12	108,810.00	20
205,687.00	6,135,057.00	4,636,099.00	10,771,156.00	53,756.00	15.484	100,353.92	21
.....	4,753,581.00	2,907,423.00	7,661,004.00	336.00	11.522	54,377.00	22
365,451.00	4,746,872.00	1,005,966.00	5,752,838.00	98,996.00	17.855	82,987.00	23
902,587.00	3,570,486.00	633,244.00	4,203,730.00	52,961.00	13.411	47,165.00	24
307,943.00	4,664,815.00	741,516.00	5,406,331.00	58,591.00	14.97	68,840.62	25
.....	3,681,556.00	565,350.00	4,246,906.00	11,625.00	16.566	60,823.00	26
204,118.00	3,182,436.00	1,167,091.00	4,349,527.00	100,266.00	13.66	43,521.11	27
175,715.00	1,747,841.00	645,526.00	2,393,367.00	26,600.00	16.78	29,580.34	28
316,183.00	2,823,542.00	835,167.00	3,658,709.00	37,760.00	16.373	46,363.00	29
.....	3,158,693.00	1,552,160.00	4,710,853.00	19,190.00	16.437	51,966.60	30
.....	2,995,303.00	955,236.00	3,950,539.00	21,667.00	11.806	36,376.20	31
47,681.00	3,529,985.00	1,137,848.00	4,667,833.00	41,271.00	11.65	41,174.00	32
.....	3,535,310.00	768,399.00	4,303,709.00	45,706.00	15.83	54,396.32	33
59,666.00	2,480,054.00	866,528.00	3,346,582.00	.....	10.788	26,811.19	34
477,925.00	3,041,025.00	1,239,699.00	4,280,724.00	43,470.00	13.396	40,732.00	35
.....	2,039,576.00	533,917.00	2,573,493.00	27,797.00	15.16	30,912.00	36
.....	2,724,665.00	708,599.00	3,433,264.00	77,910.00	8.151	22,818.73	37
347,391.00	2,603,161.00	817,949.00	3,421,110.00	41,676.00	15.86	35,796.95	38
241,879.00	2,876,813.00	964,564.00	3,841,377.00	116,455.00	15.055	37,748.51	39
.....	2,763,844.00	904,129.00	3,667,973.00	48,445.00	17.04	45,322.00	40
129,158.00	3,215,863.00	1,647,553.00	4,863,416.00	30,337.00	16.113	52,037.00	41
.....	3,253,259.00	1,954,105.00	5,207,364.00	27,402.00	13.661	45,793.00	42
407,173.00	3,502,686.00	847,398.00	4,350,084.00	22,354.00	10.845	37,187.00	43
.....	2,046,242.00	362,368.00	2,408,610.00	55,781.00	13.90	27,955.00	44
.....	2,237,413.00	686,252.00	2,923,665.00	760.00	15.602	42,200.00	45
370,604.00	2,529,259.00	831,735.00	3,360,994.00	13,243.00	14.949	37,851.00	46
209,221.00	2,223,090.00	688,684.00	2,911,774.00	122,870.00	12.064	28,361.00	47
.....	1,633,737.00	1,274,022.00	2,907,759.00	31,618.00	9.20	14,741.00	48
91,425.00	774,087.00	410,735.00	1,184,822.00	.....	17.00	13,030.00	49
585,624.00	2,744,088.00	916,109.00	3,660,197.00	49,091.00	15.301	42,034.25	50
.....	1,954,524.00	866,898.00	2,821,422.00	77,174.00	11.062	20,374.00	51
.....	2,468,897.00	1,083,588.00	3,552,485.00	.....	4.293	9,550.00	52
188,112.00	1,773,658.00	299,851.00	2,073,509.00	23,500.00	.....	.....	53
.....	1,751,466.00	1,269,018.00	3,020,484.00	.....	10.0	16,614.00	54
38,592.00	2,012,165.00	1,244,194.00	3,256,359.00	102,117.00	11.495	23,307.00	55
33,002.00	2,081,917.00	1,290,454.00	3,372,371.00	97,814.00	5.873	13,027.00	56
194,507.00	1,957,301.00	740,453.00	2,697,754.00	102,282.00	14.2356	29,680.94	57



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 16—CITIES—VALUATION OF PROPERTY

Number in order of population	Cities	Value of Property		
		Taxable valuation of real property	Taxable valuation of personal property	Taxable valuation rail-roads, telephone, tele-graph, express
58	Maquoketa.....	1,490,301.00	196,995.00	43,107.00
59	Anamosa.....	1,172,133.00	128,525.00	38,347.00
60	Eagle Grove.....	1,369,831.00	163,054.00	89,458.00
61	Hampton.....	1,768,570.00	205,581.00	43,591.00
62	Missouri Valley.....	1,510,055.00	112,216.00	49,880.00
63	Sheldon.....	2,030,164.00	272,175.00	182,155.00
64	Clear Lake.....	2,038,072.00	133,950.00	52,861.00
65	Manchester.....	1,444,101.00	161,976.00	62,708.00
66	Harlan.....	1,575,893.00	209,718.00	27,355.00
67	Pella.....	1,219,568.00	131,649.00	14,444.00
68	Winterset.....	1,410,842.00	157,041.00	21,837.00
69	Eldora.....	918,932.00	150,849.00	42,014.00
70	Cresco.....	1,631,775.00	288,074.00	24,836.00
71	Onawa.....	969,499.00	77,414.00	97,267.00
72	Emmetsburg.....	1,240,042.00	204,526.00	43,591.00
73	Nevada.....	1,138,471.00	173,575.00	32,079.00
74	Osceola.....	1,051,313.00	160,276.00	56,502.00
75	Belle Plaine.....	1,402,480.00	98,656.00	50,994.00
76	Osage.....	1,627,524.00	235,348.00	50,496.00
77	Sac City.....	1,287,785.00	218,087.00	55,089.00
78	Bettendorf.....	1,765,962.00	361,309.00	85,581.00
79	Waukon.....	1,217,633.00	154,838.00	13,786.00
80	Clarion.....	1,195,202.00	115,695.00	56,320.00
81	New Hampton.....	1,306,999.00	174,692.00	36,576.00
82	Tama.....	1,038,644.00	123,284.00	56,412.00
83	Humboldt.....	1,074,565.00	115,706.00	34,298.00
84	Bloomfield.....	1,138,702.00	150,536.00	43,210.00
85	Hawarden.....	784,041.00	129,707.00	56,810.00
86	Rock Rapids.....	1,325,688.00	201,832.00	70,188.00
87	Monticello.....	876,843.00	132,788.00	32,331.00
88	Forest City.....	1,048,126.00	177,102.00	15,323.00
89	Tipton.....	1,096,662.00	127,838.00	15,822.00
90	Audubon.....	1,251,050.00	148,496.00	26,312.00
91	Rockwell City.....	918,165.00	152,994.00	86,370.00
92	Sibley.....	946,695.00	193,421.00	25,668.00
93	Sigourney.....	970,376.00	135,945.00	33,199.00
94	Leon.....	689,079.00	107,625.00	38,070.00
95	Marengo.....	692,544.00	79,990.00	8,893.00
96	Colfax.....	555,637.00	55,930.00	17,602.00
97	Ida Grove.....	981,707.00	141,245.00	19,965.00
98	Lake City.....	848,880.00	105,588.00	30,910.00
99	DeWitt.....	971,964.00	96,288.00	28,581.00
100	Hamburg.....	674,149.00	89,611.00	50,360.00
101	Corning.....	955,657.00	141,051.00	16,850.00
102	Spirit Lake.....	1,041,631.00	160,655.00	27,281.00
103	Bedford.....	689,431.00	97,053.00	15,862.00
104	Dyersville.....	1,082,326.00	174,617.00	68,303.00
105	Belmond.....	584,656.00	91,387.00	32,484.00
106	Madrid.....	688,260.00	91,556.00	24,442.00
107	Toledo.....	805,807.00	28,084.00	28,572.00
108	Guthrie Center.....	675,007.00	176,408.00	36,911.00
109	West Union.....	837,309.00	127,394.00	21,972.00
110	Grundy Center.....	861,388.00	105,655.00	6,527.00
111	Villisca.....	666,791.00	66,014.00	36,529.00
112	Mystic.....	225,316.00	24,741.00	33,040.00
113	Eldon.....	352,777.00	20,299.00	15,072.00
114	Stuart.....	590,178.00	72,577.00	23,457.00
115	Seymour.....	343,079.00	54,395.00	27,428.00



## SUBJECT TO TAXATION—TOAL TAX LEVIES—Continued

Subject to Taxation January 1, 1940							
Utilities—including transmission lines and pipe lines	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
49,799.00	1,780,202.00	966,866.00	2,747,068.00	69,811.00	13.125	22,965.00	58
40,608.00	1,379,613.00	361,687.00	1,741,300.00	2,000.00	13.354	18,424.26	59
181,541.00	1,803,884.00	501,322.00	2,305,206.00	84,159.00	14.95	27,094.00	60
145,062.00	2,162,804.00	708,137.00	2,870,941.00	144,468.00	13.41	25,748.90	61
.....	1,672,151.00	247,541.00	1,919,692.00	26,009.00	.....	24,250.00	62
.....	2,484,494.00	727,288.00	3,211,782.00	.....	18.23	30,000.00	63
137,089.00	2,361,972.00	682,972.00	3,044,944.00	49,538.00	10.793	25,012.00	64
.....	1,668,785.00	636,751.00	2,305,536.00	40,585.00	12.43	20,743.00	65
.....	1,812,966.00	765,219.00	2,578,185.00	34,118.00	12.40	22,057.70	66
30,110.00	1,395,771.00	1,370,409.00	2,766,180.00	18,122.00	20.64	28,366.54	67
30,421.00	1,620,141.00	787,571.00	2,407,712.00	14,001.00	10.452	16,804.00	68
91,670.00	1,203,465.00	781,127.00	1,984,592.00	102,473.00	26.484	31,886.74	69
45,243.00	1,989,928.00	1,181,926.00	3,171,854.00	77,161.00	15.49	29,622.99	70
.....	1,144,180.00	142,165.00	1,286,345.00	160,976.00	15.62	16,812.49	71
28,958.00	1,517,117.00	416,973.00	1,934,090.00	39,661.00	14.32	22,301.00	72
232,553.00	1,576,678.00	500,148.00	2,076,826.00	55,353.00	16.73	25,511.23	73
84,585.00	1,352,676.00	305,076.00	1,657,752.00	20,468.00	18.82	25,394.85	74
.....	1,552,130.00	492,962.00	2,045,092.00	70,304.00	18.25	26,445.00	75
.....	1,913,368.00	1,843,284.00	3,756,652.00	30,072.00	15.044	26,511.00	76
121,532.00	1,682,493.00	553,789.00	2,236,282.00	176,836.00	21.387	34,585.00	77
138,745.00	2,351,597.00	217,290.00	2,568,887.00	54,705.00	15.029	34,519.00	78
.....	1,386,257.00	615,892.00	2,002,149.00	.....	17.552	25,689.00	79
99,850.00	1,467,067.00	330,883.00	1,797,950.00	74,520.00	21.17	27,748.00	80
3,295.00	1,521,562.00	507,679.00	2,029,241.00	28,492.00	12.0365	15,389.94	81
60,075.00	1,278,415.00	477,186.00	1,755,601.00	56,405.00	21.13	24,919.80	82
130,610.00	1,355,179.00	861,498.00	2,216,677.00	34,275.00	18.339	23,426.00	83
.....	1,332,448.00	483,985.00	1,816,433.00	5,354.00	9.274	12,354.00	84
2,069.00	972,627.00	259,916.00	1,232,543.00	58,815.00	9.26	9,006.16	85
.....	1,597,708.00	325,522.00	1,923,230.00	96,506.00	16.375	26,200.00	86
49,222.00	1,091,184.00	1,057,660.00	2,148,844.00	8,250.00	17.486	19,089.30	87
57,534.00	1,298,085.00	448,887.00	1,746,972.00	55,359.00	18.387	23,057.00	88
7,055.00	1,247,377.00	746,730.00	1,994,107.00	.....	9.64	12,714.00	89
102,450.00	1,528,308.00	487,855.00	2,016,163.00	23,395.00	12.3369	18,465.14	90
132,644.00	1,290,173.00	390,340.00	1,680,513.00	122,813.00	14.16	16,824.61	91
1,456.00	1,167,240.00	399,804.00	1,567,044.00	6,146.00	13.469	15,354.29	92
69,148.00	1,208,668.00	693,304.00	1,901,972.00	46,828.00	16.554	19,556.00	93
59,211.00	893,985.00	205,862.00	1,099,847.00	16,512.00	19.0	17,134.00	94
.....	781,427.00	536,663.00	1,318,090.00	3,510.00	22.60	17,660.00	95
46,536.00	675,705.00	308,248.00	983,953.00	1,530.00	12.168	8,750.00	96
149,737.00	1,292,654.00	299,250.00	1,591,904.00	21,950.00	10.30	13,314.00	97
56,767.00	1,042,145.00	145,354.00	1,187,499.00	146,893.00	15.37	15,759.00	98
36,623.00	1,133,456.00	630,434.00	1,763,890.00	42,323.00	17.08	18,310.76	99
39,718.00	853,838.00	352,651.00	1,206,489.00	5,241.00	10.63	9,067.00	100
140.00	1,113,698.00	651,593.00	1,765,291.00	6,340.00	12.674	14,479.19	101
182,982.00	1,412,549.00	165,847.00	1,578,396.00	8,700.00	.....	32,535.00	102
.....	802,346.00	482,926.00	1,285,272.00	16,517.00	18.94	17,900.00	103
49,055.00	1,374,301.00	219,879.00	1,594,180.00	76,504.00	9.534	12,528.00	104
48,523.00	757,050.00	346,028.00	1,103,078.00	32,451.00	11.67	11,000.00	105
46,824.00	851,082.00	225,180.00	1,076,262.00	10,990.00	14.15	12,265.00	106
243,582.00	1,106,045.00	448,159.00	1,554,204.00	31,416.00	16.19	16,700.00	107
19,512.00	907,838.00	316,582.00	1,224,420.00	7,005.00	17.082	19,000.00	108
.....	986,675.00	399,070.00	1,385,745.00	67,418.00	14.799	13,730.00	109
118,699.00	1,092,269.00	439,796.00	1,532,065.00	20,927.00	12.301	14,018.00	110
300.00	769,634.00	247,044.00	1,016,678.00	43,470.00	14.411	11,087.00	111
20,918.00	304,015.00	15,236.00	319,251.00	.....	14.195	4,342.00	112
2,928.00	391,076.00	67,155.00	458,231.00	9,651.00	7.25	2,672.28	113
.....	686,212.00	158,500.00	844,712.00	17,047.00	26.905	17,949.58	114
.....	424,902.00	65,988.00	490,890.00	46,431.00	21.68	8,144.00	115



## REPORT OF MUNICIPAL FINANCES

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.....	\$ 7,296,117.34	\$ 1,564,127.16	\$ 4,576,851.65	\$ 1,099,681.70
1	Des Moines.....	584,000.00	639,600.00	693,600.00	25,000.00
2	Sioux City.....	179,800.00	321,000.00	515,000.00	
3	Davenport.....	497,000.00	75,000.00	530,000.00	
4	Cedar Rapids.....	1,453,103.21	155,308.06	319,222.44	
5	Waterloo.....	83,500.00	26,078.00	195,725.00	
6	Dubuque.....	85,000.00	28,000.00	175,000.00	
7	Council Bluffs.....	310,000.00	10,000.00	180,000.00	
8	Ottumwa.....	82,021.00	5,500.00	61,500.00	
9	Mason City.....	167,500.00	52,000.00	173,000.00	3,500.00
10	Clinton.....	223,763.41	5,966.14	169,938.06	
11	Burlington.....	160,000.00	74,000.00	140,000.00	
12	Fort Dodge.....	273,350.00	7,000.00	64,500.00	
13	Marshalltown.....	90,500.00	6,500.00	39,000.00	
14	Muscatine.....				
15	Iowa City.....	93,637.00	12,300.00	42,000.00	18,167.00
16	Keokuk.....	49,040.00	15,204.00	89,100.00	
17	Fort Madison.....	42,500.00	4,000.00	80,000.00	
18	Ames.....	118,000.00	10,000.00	20,000.00	275,000.00
19	Boone.....	205,000.00	800.00	10,000.00	
20	Oskaloosa.....	75,000.00	2,500.00	42,000.00	
21	Newton.....	57,000.00	8,700.00	20,000.00	
22	Cedar Falls.....	15,000.00	2,500.00	15,000.00	174,000.00
23	Charles City.....	23,910.00	3,517.00	19,865.00	155,178.70
24	Centerville.....	17,500.00	1,000.00	15,000.00	
25	Creston.....	4,000.00	800.00	16,500.00	
26	Oelwein.....	63,000.00	700.00	14,000.00	
27	Cherokee.....	29,400.00	600.00	16,000.00	
28	Knoxville.....	25,000.00	500.00	6,500.00	
29	Shenandoah.....	65,000.00	500.00	6,000.00	
30	Fairfield.....	18,800.00	3,700.00	17,000.00	
31	Webster City.....	17,492.96	950.46	22,427.69	
32	Spencer.....	13,150.00	600.00	13,000.00	55,536.00
33	Perry.....	30,600.00	1,200.00	44,650.00	
34	Atlantic.....	47,000.00			
35	Red Oak.....	9,500.00	14,600.00	34,000.00	20,000.00
36	Chariton.....	98,400.00		17,000.00	
37	Estherville.....	53,661.76		14,356.00	
38	Carroll.....	45,716.47	800.00	29,712.00	
39	Le Mars.....	21,000.00	8,000.00		
40	Decorah.....	11,000.00	700.00	13,000.00	
41	Storm Lake.....	60,000.00	5,000.00	21,300.00	
42	Washington.....	23,600.00	400.00	6,000.00	
43	Grinnell.....	8,500.00	2,000.00	14,500.00	
44	Albia.....	25,500.00	3,000.00	18,000.00	
45	Algona.....	179,021.00		7,000.00	
46	Clarinda.....	58,500.00	800.00	13,500.00	150,000.00
47	Marion.....				
48	Mount Pleasant.....	57,500.00	500.00	14,000.00	
49	Glenwood.....	20,000.00		15,000.00	
50	Iowa Falls.....	5,500.00	5,000.00	8,000.00	100,000.00
51	Denison.....	50,975.00	900.00	15,000.00	
52	Independence.....	31,500.00	1,000.00	8,500.00	
53	West Des Moines.....	6,000.00	500.00	3,000.00	
54	Vinton.....	20,000.00	500.00	11,700.00	
55	Waverly.....	15,500.00	1,300.00	8,500.00	
56	Indianola.....	16,900.00		10,000.00	
57	Jefferson.....	15,800.00		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	
\$999,341.51	\$8,992,035.43	\$2,525,418.38	\$10,516,402.48	\$317,127.86	\$ 1,509,356.19	
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	60,000.00	2
110,400.00	80,400.00	1,225,500.00	320,000.00			3
59,383.68	1,056,157.00	15,878.00	899,617.50	24,600.00		4
50,700.00	779,433.00	239,687.00	1,300,000.00			5
45,000.00		330,000.00		3,000.00		6
10,000.00	200,000.00					7
18,000.00	1,301,000.00		24,000.00			8
28,500.00	200,000.00		174,000.00			9
43,460.64	65,705.43	63,353.38	43,898.00			10
26,000.00	800,000.00	250,000.00		15,000.00		11
	400,000.00		388,600.00	24,000.00		12
12,500.00	111,000.00		650,000.00	750.00		13
			450,000.00	10,000.00	75,000.00	14
16,700.00	83,000.00	25,000.00		20,000.00	35,500.00	15
30,000.00	2,000.00	6,000.00			50,000.00	16
20,000.00	15,000.00		85,000.00		34,000.00	17
23,600.00	3,000.00		75,000.00			18
12,000.00			200,000.00	1,000.00		19
6,000.00					20,000.00	20
21,000.00	130,000.00		105,000.00		24,000.00	21
16,000.00	150.00		150,000.00			22
6,500.00	1,200.00		67,000.00	1,500.00	20,000.00	23
5,000.00			125,000.00		5,000.00	24
4,000.00			110,000.00		27,000.00	25
9,200.00					10,500.00	26
			50,000.00		15,000.00	27
10,000.00						28
11,000.00			120,000.00		250.00	29
7,277.95			207,471.67	5,277.86	37,507.30	30
3,764.00		10,000.00	108,113.00		5,300.00	31
6,000.00			151,000.00		29,000.00	32
4,000.00			100,000.00			33
1,000.00					62,000.00	34
6,500.00						35
3,375.60			76,908.00			36
5,500.00			80,000.00		12,000.00	37
2,500.00						38
10,000.00			60,000.00			39
3,500.00			200,000.00			40
2,000.00			50,000.00			41
5,000.00			88,000.00		11,000.00	42
10,400.00	19,000.00		92,000.00			43
4,500.00						44
2,940.00					27,000.00	45
						46
5,000.00			35,000.00	3,000.00	20,000.00	47
1,500.00						48
1,000.00			50,000.00			49
						50
8,000.00			102,000.00			51
1,500.00			40,000.00			52
2,770.00			60,000.00			53
6,000.00			75,000.00		20,000.00	54
4,000.00			4,000.00		2,000.00	55
1,500.00			12,000.00		5,000.00	56
						57



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
58	Maquoketa .....	33,100.00	8,000.00	9,000.00	
59	Anamosa .....	450.00		25,000.00	
60	Eagle Grove .....	51,000.00		17,000.00	
61	Hampton .....	3,200.00		10,000.00	
62	Missouri Valley .....	5,000.00	500.00	10,350.00	
63	Sheldon .....	101,404.00		12,950.00	
64	Clear Lake .....	16,000.00	150.00	9,500.00	
65	Manchester .....	10,500.00	1,200.00	25,000.00	
66	Harlan .....	54,992.53	252.50	4,310.55	
67	Pella .....	49,092.00	1,900.00	29,607.00	
68	Winterset .....	12,150.00		10,600.00	
69	Eldora .....	1,000.00		9,000.00	60,000.00
70	Cresco .....	9,543.00	1,000.00	18,300.00	
71	Onawa .....	11,500.00		6,000.00	
72	Emmetsburg .....	3,000.00		9,000.00	
73	Nevada .....	5,300.00	2,000.00	12,000.00	
74	Osceola .....	5,000.00	5,000.00		
75	Belle Plaine .....	16,600.00		15,000.00	
76	Osage .....	62,994.00	26.00	14,657.91	6,300.00
77	Sac City .....	25,000.00		20,000.00	
78	Bettendorf .....	8,500.00	750.00	2,500.00	
79	Waukon .....	12,800.00		5,000.00	
80	Clarion .....	16,150.00	500.00	11,000.00	
81	New Hampton .....	25,000.00		12,000.00	
82	Tama .....	16,000.00	300.00	6,500.00	
83	Humboldt .....	13,000.00		6,600.00	
84	Bloomfield .....	20,000.00	100.00	12,000.00	
85	Hawarden .....	12,300.00		5,000.00	50,000.00
86	Rock Rapids .....	3,500.00	3,200.00	10,000.00	
87	Monticello .....	76,000.00	200.00	11,000.00	
88	Forest City .....	50,000.00		8,500.00	
89	Tipton .....				
90	Audubon .....	54,000.00		7,000.00	
91	Rockwell City .....	3,800.00		11,000.00	
92	Sibley .....	9,500.00	200.00	6,000.00	
93	Sigourney .....	98,000.00		4,000.00	
94	Leon .....	12,000.00	100.00	9,000.00	
95	Marengo .....	5,800.00	100.00	8,500.00	
96	Colfax .....	7,300.00	5,600.00	5,000.00	
97	Ida Grove .....	6,150.00	1,800.00		
98	Lake City .....	61,550.00		7,400.00	
99	DeWitt .....	3,000.00	2,500.00	18,000.00	
100	Hamburg .....	5,000.00		6,000.00	
101	Corning .....	9,500.00		5,000.00	
102	Spirit Lake .....	15,800.00	500.00	7,500.00	
103	Bedford .....	6,500.00		6,500.00	
104	Dyersville .....	79,000.00	3,000.00	6,000.00	
105	Belmond .....	12,500.00	150.00	6,600.00	
106	Madrid .....	5,000.00	300.00	7,000.00	
107	Toledo .....	49,500.00	100.00	9,000.00	
108	Guthrie Center .....				
109	West Union .....	10,500.00		5,000.00	7,000.00
110	Grundy Center .....	8,500.00	600.00		
111	Villisca .....	30,000.00	2,500.00	6,000.00	
112	Mystic .....	4,800.00		4,730.00	
113	Eldon .....	11,000.00	50.00	3,000.00	
114	Stuart .....	16,000.00	200.00	8,000.00	
115	Seymour .....	7,700.00	325.00	7,650.00	



## OF MUNICIPALLY OWNED PROPERTY—Continued

Value of Municipal Possessions						Number in order of population
Equipmt of Streets and alleys	Bridges	Docks, wharves, landings	Disposal plant	Markets and public scales	Cemeteries	
.....	.....	.....	52,000.00	800.00	.....	58
1,000.00	.....	.....	105,000.00	.....	.....	59
2,500.00	.....	.....	.....	.....	10,000.00	60
4,000.00	.....	.....	101,168.00	.....	.....	61
2,500.00	.....	.....	.....	.....	.....	62
3,250.00	.....	.....	4,000.00	.....	10,000.00	63
5,000.00	.....	.....	50,000.00	.....	35,000.00	64
1,500.00	.....	.....	.....	.....	.....	65
4,075.64	.....	.....	33,361.79	.....	.....	66
2,419.00	.....	.....	41,539.00	.....	.....	67
3,400.00	.....	.....	49,600.00	.....	2,000.00	68
800.00	.....	.....	60,000.00	.....	.....	69
6,250.00	.....	.....	117,998.00	.....	.....	70
.....	.....	.....	10,000.00	.....	4,000.00	71
3,500.00	.....	.....	60,000.00	.....	.....	72
2,500.00	.....	.....	45,000.00	.....	10,000.00	73
8,500.00	.....	.....	93,082.00	.....	.....	74
6,000.00	.....	.....	66,000.00	.....	.....	75
2,700.00	.....	.....	68,095.52	.....	8,398.89	76
2,000.00	.....	.....	50,000.00	.....	10,000.00	77
5,000.00	.....	.....	.....	.....	.....	78
2,000.00	.....	.....	24,000.00	1,500.00	.....	79
2,300.00	.....	.....	30,000.00	.....	6,750.00	80
.....	.....	.....	10,000.00	.....	.....	81
600.00	4,433.00	.....	55,000.00	.....	6,250.00	82
6,000.00	.....	.....	36,000.00	.....	.....	83
5,000.00	.....	.....	55,000.00	2,000.00	6,000.00	84
2,700.00	.....	.....	.....	.....	36,000.00	85
9,000.00	4,800.00	.....	.....	3,700.00	99,000.00	86
1,000.00	3,000.00	.....	65,000.00	.....	20,000.00	87
2,000.00	.....	.....	40,000.00	.....	.....	88
.....	.....	.....	.....	.....	.....	89
5,000.00	.....	.....	40,000.00	.....	.....	90
.....	.....	.....	15,000.00	.....	.....	91
2,000.00	.....	.....	26,000.00	.....	.....	92
100,000.00	20,000.00	.....	20,000.00	.....	.....	93
1,500.00	.....	.....	90,000.00	.....	6,000.00	94
2,000.00	.....	.....	10,000.00	.....	.....	95
.....	.....	.....	.....	.....	.....	96
2,500.00	.....	.....	28,000.00	.....	.....	97
325.00	.....	.....	.....	.....	2,000.00	98
2,000.00	.....	.....	40,000.00	.....	10,000.00	99
.....	.....	.....	.....	.....	7,500.00	100
2,100.00	.....	.....	40,000.00	.....	5,400.00	101
.....	.....	.....	50,000.00	.....	.....	102
1,500.00	.....	.....	33,000.00	.....	1,000.00	103
3,200.00	.....	.....	45,000.00	1,000.00	.....	104
4,000.00	.....	.....	.....	.....	.....	105
400.00	2,100.00	.....	146,000.00	.....	.....	106
1,200.00	5,000.00	.....	35,000.00	.....	12,000.00	107
.....	.....	.....	.....	.....	.....	108
1,650.00	.....	.....	28,000.00	.....	.....	109
.....	.....	.....	26,450.00	.....	.....	110
4,000.00	1,000.00	.....	.....	.....	22,000.00	111
.....	1,200.00	.....	.....	.....	7,500.00	112
3,000.00	.....	.....	.....	.....	4,000.00	113
3,000.00	.....	.....	50,000.00	.....	3,000.00	114
3,000.00	200.00	.....	5,000.00	.....	5,500.00	115



TABLE NO. 17—CITIES—VALUATION

Number in order of population	Cities	Value of Municipal Possessions	
		Gas Works	Electric light plant
	Grand Total.....	\$702,235.19	\$11,118,355.15
1	Des Moines.....	21,000.00	
2	Sioux City.....		
3	Davenport.....		
4	Cedar Rapids.....		
5	Waterloo.....		
6	Dubuque.....		
7	Council Bluffs.....		
8	Ottumwa.....		
9	Mason City.....		
10	Clinton.....		
11	Burlington.....		
12	Fort Dodge.....		
13	Marshalltown.....		42,000.00
14	Muscatine.....		1,471,996.43
15	Iowa City.....		
16	Keokuk.....		
17	Fort Madison.....		
18	Ames.....		1,200,000.00
19	Boone.....		
20	Oskaloosa.....		
21	Newton.....	195,000.00	
22	Cedar Falls.....	208,000.00	794,000.00
23	Charles City.....		
24	Centerville.....		
25	Creston.....		
26	Oelwein.....		
27	Cherokee.....		
28	Knoxville.....		
29	Shenandoah.....		
30	Fairfield.....		
31	Webster City.....	119,235.19	408,201.61
32	Spencer.....		362,551.56
33	Perry.....		
34	Atlantic.....		411,002.00
35	Red Oak.....		
36	Chariton.....		
37	Estherville.....		625,220.00
38	Carroll.....		
39	Le Mars.....		
40	Decorah.....		
41	Storm Lake.....		
42	Washington.....		
43	Grinnell.....		
44	Abia.....		
45	Algona.....		313,388.00
46	Clarinda.....		
47	Marion.....		
48	Mount Pleasant.....		400,000.00
49	Glenwood.....		
50	Iowa Falls.....		
51	Denison.....		400,000.00
52	Independence.....		295,000.00
53	West Des Moines.....		
54	Vinton.....		275,000.00
55	Waverly.....		435,000.00
56	Indianola.....		275,000.00
57	Jefferson.....		



## 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	
\$40,140,109.76	\$5,870,372.61	\$13,403,705.45	\$5,509,923.84	\$116,141,161.70	
7,298,228.00		3,052,406.00	1,565,083.00	19,840,174.00	1
2,927,930.63	270,000.00	380,000.00	291,000.00	5,393,230.63	2
	611,600.00	1,868,400.00	429,000.00	5,747,300.00	3
2,231,173.23	381,598.30	1,170,168.05	166,274.15	7,932,483.62	4
2,192,391.00	162,787.00	478,700.00	4,700.00	5,513,701.00	5
1,802,415.00	215,000.00	350,000.00	270,000.00	3,303,415.00	6
2,389,413.10	240,000.00	510,000.00	125,000.00	3,974,413.10	7
1,922,908.00	125,000.00	180,000.00	502,690.00	4,222,619.00	8
1,160,000.00	360,000.00	586,000.00		2,904,500.00	9
	153,637.60	866,810.67		1,636,533.33	10
	193,000.00	277,000.00	78,000.00	2,013,000.00	11
1,334,500.00	232,800.00	388,900.00	42,894.00	3,156,544.00	12
1,325,000.00	49,000.00	125,000.00	134,000.00	2,585,250.00	13
529,031.54				2,001,027.97	14
	70,000.00	183,000.00	133,000.00	1,087,104.00	15
665,541.00	90,244.00	92,400.00	2,000.00	1,183,729.00	16
	60,000.00	210,000.00		484,500.00	17
460,000.00	190,000.00	73,000.00		2,500,000.00	18
650,000.00	75,800.00	68,000.00	22,000.00	1,133,200.00	19
400,000.00	40,000.00	111,000.00	1,000.00	884,500.00	20
638,000.00		40,000.00	425,000.00	1,409,700.00	21
259,000.00	42,000.00	86,000.00		1,875,500.00	22
150,000.00	56,649.70	160,270.00		735,540.40	23
	37,500.00	62,000.00		229,200.00	24
355,000.00	40,000.00	50,000.00		601,300.00	25
278,000.00	64,500.00	27,500.00		588,700.00	26
205,000.00	28,000.00	9,000.00		307,700.00	27
520,000.00	30,000.00	15,000.00	40,000.00	702,000.00	28
300,000.00	27,245.00	59,000.00		467,745.00	29
320,000.00	150,000.00	100,400.00		741,150.00	30
214,058.15		16,000.00	69,233.69	1,125,134.53	31
118,531.31	17,788.00	57,200.00	268,096.58	1,033,630.45	32
208,500.00	33,000.00	52,000.00		555,950.00	33
139,607.00	22,000.00	35,300.00	41,000.00	799,909.00	34
300,000.00	45,000.00	101,000.00		587,100.00	35
289,000.00	20,800.00	4,000.00		435,700.00	36
170,704.00	31,110.24	94,095.36	52,005.28	1,121,436.24	37
147,897.28	31,740.21	9,987.00		363,352.96	38
	25,000.00	125,000.00		181,500.00	39
310,000.00	14,000.00	39,000.00	47,500.00	505,200.00	40
350,000.00	40,000.00	160,000.00		839,800.00	41
90,000.00	23,500.00	10,000.00		205,500.00	42
264,000.00	44,000.00	28,000.00		465,000.00	43
237,000.00	20,400.00	7,500.00		432,800.00	44
130,800.00	30,000.00	10,000.00	74,200.00	748,909.00	45
350,000.00	36,000.00	45,000.00	35,520.08	719,260.08	46
					47
130,000.00	80,000.00	40,000.00	20,000.00	805,000.00	48
90,000.00	10,500.00	13,500.00		150,500.00	49
150,000.00	28,000.00	40,000.00		387,500.00	50
200,000.00	27,500.00	12,000.00		706,375.00	51
127,000.00	30,000.00	16,000.00		619,000.00	52
141,574.00				192,574.00	53
100,000.00	23,500.00	21,000.00		514,470.00	54
130,000.00	25,000.00	60,000.00		776,300.00	55
95,600.00	17,200.00	2,000.00	200.00	426,900.00	56
150,000.00	30,000.00	30,000.00		252,300.00	57



TABLE NO. 17—CITIES—VALUATION

Number in order of population	Cities	Value of Municipal Possessions	
		Gas Works	Electric light plant
58	Maquoketa.....		190,708.00
59	Anamosa.....		
60	Eagle Grove.....		
61	Hampton.....		
62	Missouri Valley.....		
63	Sheldon.....		
64	Clear Lake.....		
65	Manchester.....		
66	Harlan.....		447,983.55
67	Pella.....		199,262.00
68	Winterset.....		175,000.00
69	Eldora.....		
70	Cresco.....		
71	Onawa.....		268,000.00
72	Emmetsburg.....	60,000.00	
73	Nevada.....		
74	Osceola.....		
75	Belle Plaine.....		
76	Osage.....		
77	Sac City.....		
78	Bettendorf.....		
79	Waukon.....		
80	Clarion.....		
81	New Hampton.....		250,000.00
82	Tama.....		
83	Humboldt.....		
84	Bloomfield.....		300,000.00
85	Hawarden.....		100,000.00
86	Rock Rapids.....	99,000.00	300,000.00
87	Monticello.....		
88	Forest City.....		165,000.00
89	Tipton.....		
90	Audubon.....		
91	Rockwell City.....		
92	Sibley.....		300,000.00
93	Sigourney.....		
94	Leon.....		
95	Marengo.....		2,500.00
96	Colfax.....		
97	Ida Grove.....		
98	Lake City.....		
99	DeWitt.....		
100	Hamburg.....		
101	Corning.....		188,642.00
102	Spirit Lake.....		
103	Bedford.....		
104	Dyersville.....		
105	Belmond.....		
106	Madrid.....		
107	Toledo.....		
108	Guthrie Center.....		
109	West Union.....		
110	Grundy Center.....		
111	Villisca.....		260,900.00
112	Mystic.....		
113	Eldon.....		32,000.00
114	Stuart.....		150,000.00
115	Seymour.....		80,000.00



## 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	
113,974.00	28,000.00	20,000.00		455,582.00	58
50,000.00	28,000.00	2,500.00	25,000.00	236,950.00	59
165,000.00	35,000.00	31,000.00	30,000.00	341,500.00	60
100,500.00	30,000.00	26,000.00	5,000.00	279,868.00	61
12,500.00	3,500.00	5,500.00		39,850.00	62
137,700.00	23,625.00			292,929.00	63
80,000.00	22,000.00	50,000.00	1,300.00	268,950.00	64
	135,000.00	35,000.00	600.00	208,800.00	65
117,926.06	35,620.56	7,999.37	24,594.14	731,116.69	66
244,798.00	38,600.00	66,640.00		673,857.00	67
264,000.00	15,000.00	26,000.00		557,750.00	68
75,000.00	35,000.00	25,000.00	6,200.00	272,000.00	69
129,850.00	37,500.00	779.00		321,220.00	70
66,000.00			134,657.92	500,157.92	71
125,000.00	23,000.00	40,000.00		323,500.00	72
125,000.00	30,000.00	12,500.00		244,300.00	73
162,000.00	18,000.00	5,000.00		296,582.00	74
200,000.00	6,500.00	3,000.00		313,100.00	75
83,280.46	34,000.00	15,000.00		295,452.78	76
115,000.00	13,500.00	15,000.00	1,500.00	252,000.00	77
		20,000.00		36,750.00	78
125,000.00	8,500.00	20,000.00	4,500.00	203,300.00	79
165,200.00	27,000.00	26,000.00	202,000.00	486,900.00	80
50,000.00	14,000.00	17,000.00		378,000.00	81
65,000.00	19,927.00	5,800.00		179,810.00	82
65,000.00	32,000.00	11,000.00	70,000.00	239,600.00	83
115,000.00	18,000.00	2,500.00		535,600.00	84
23,000.00	14,000.00	7,000.00	8,300.00	258,300.00	85
100,000.00	17,500.00	15,000.00	2,575.00	667,275.00	86
150,000.00	30,000.00	22,000.00	20,000.00	398,200.00	87
75,000.00	18,000.00	5,000.00		363,500.00	88
					89
165,000.00	20,000.00	5,000.00		296,000.00	90
12,500.00	10,500.00	25,000.00		77,800.00	91
88,000.00	18,000.00	25,000.00	60,000.00	534,700.00	92
	21,000.00	2,000.00		265,000.00	93
80,000.00	18,000.00	50,500.00		267,100.00	94
178,000.00	20,000.00	20,000.00		246,900.00	95
	58,500.00	3,300.00		79,700.00	96
33,000.00	1,800.00	4,700.00	20,000.00	97,950.00	97
135,000.00	14,100.00	13,800.00		234,175.00	98
90,000.00	20,000.00	5,000.00		190,500.00	99
30,000.00	30,000.00	3,000.00		81,500.00	100
67,478.00	26,000.00	15,000.00		359,120.00	101
92,500.00	17,600.00	7,500.00		191,400.00	102
125,000.00	14,000.00	5,000.00		192,500.00	103
105,000.00				242,200.00	104
81,000.00	19,000.00	3,500.00	38,500.00	165,250.00	105
50,000.00	600.00	13,450.00		224,850.00	106
115,000.00	7,200.00		500.00	234,500.00	107
					108
79,600.00	1,000.00			132,750.00	109
64,000.00	11,900.00	6,500.00	15,000.00	132,950.00	110
95,500.00	20,000.00	35,000.00	300.00	477,200.00	111
				18,230.00	112
45,000.00	13,000.00	500.00		111,550.00	113
120,000.00	15,000.00	8,200.00		373,400.00	114
40,000.00		5,000.00		154,375.00	115



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
	Grand Totals.....			416,387	\$2,484,027.99
1	Ackley.....	1858		1,586	12,671.16
2	Ackworth.....	1881		67	378.38
3	Adair.....	1884		874	7,411.38
4	Adel.....	1887		1,740	17,251.09
5	Afton.....	1868		987	2,868.52
6	Agency.....	1859		452	1,445.37
7	Ainsworth.....	1892		415	1,914.09
8	Akron.....	1892		1,314	6,163.74
9	Albert City.....	1900		759	9,806.56
10	Albion.....	1870		476	991.11
11	Alburnett.....	1912		208	773.07
12	Alden.....	1879		682	5,572.83
13	Alexander.....	1902		324	774.90
14	Allerton.....	1874		782	6,644.28
15	Allison.....	1881		708	7,015.78
16	Alta.....	1878		1,269	9,116.24
17	Alta Vista.....	1894		333	1,537.74
18	Alton.....	1883		1,025	9,435.87
19	Altoona.....	1876		640	4,577.41
20	Alvord.....	1892		306	1,974.95
21	Andover.....	1909		72	127.39
22	Andrew.....	1863		263	1,795.64
23	Anita.....	1875		1,088	9,074.53
24	Ankeny.....	1903		779	746.27
25	Anthon.....	1888	1896	881	3,053.70
26	Aplington.....	1879		588	3,925.55
27	Arcadia.....	1881		410	1,577.99
28	Archer.....	1902		178	443.85
29	Aredale.....	1920		225	496.36
30	Arion.....	1894		271	472.32
31	Arispe.....	1904		149	207.68
32	Arlington.....	1895		675	4,620.80
33	Armstrong.....	1893		937	5,415.50
34	Arnolds Park.....	1897		855	10,827.91
35	Arthur.....	1889		254	2,069.13
36	Asbury—P. O. Dubuque.....	1933		27	
37	Ashton.....			620	4,017.64
38	Aspinwall.....	1914		88	366.38
39	Atalissa.....	1900		181	528.18
40	Athelstan.....	1895		143	118.42
41	Atkins.....	1917		330	1,485.37
42	Auburn.....	1887		383	3,331.73
43	Aurelia.....	1879		752	6,006.21
44	Aurora.....	1899		276	629.58
45	Avoca.....	1875		1,598	11,480.59
46	Ayrshire.....	1895		391	2,676.85
47	Badger.....	1900		251	1,357.32
48	Bagley.....	1892		427	1,656.18
49	Baldwin.....	1844		210	681.05
50	Balltown—R. F. D. Waupeton.....	1933		56	
51	Bancroft.....	1884	1909	959	9,531.11
52	Bankston—R. F. D. Epworth.....	1933		29	
53	Barnes City.....	1899		414	853.00
54	Barnum.....	1894		184	482.02
55	Bassett.....	1896		147	382.35
56	Batavia.....	1867	1913	474	1,934.14
57	Battle Creek.....	1881		827	4,431.16
58	Baxter.....	1894		623	3,744.05
59	Bayard.....	1883		703	2,902.98
60	Beacon.....	1875		382	658.48
61	Beaconsfield.....			148	532.49
62	Beaman.....	1884		167	775.08



## —POPULATION—RECEIPTS

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
\$ 676,479.64	\$ 70,197.56	\$ 2,743,573.14	\$ 747,401.04	\$ 304,744.48	\$ 7,026,423.85	
3,744.97	9.00	35,849.94		2,000.00	54,275.07	1
1,084.01		1,363.54	7,048.50		378.38	2
2,129.51		8,347.44		1,500.00	16,907.43	3
617.50	99.80	16,357.61		2,750.00	29,228.04	4
272.12					22,693.43	5
359.00		983.08			1,717.49	6
1,906.17		48,059.71	9,000.00		3,256.17	7
1,079.00	1,166.03	2,941.31			65,129.62	8
158.50		69.18			14,992.90	9
233.75	300.00			182.64	1,218.79	10
912.46	566.05	5,165.17			1,489.46	11
436.50	12.00	579.09		2.00	12,216.51	12
475.50		1,687.97			1,804.49	13
1,912.00		3,111.67		790.31	8,807.75	14
1,397.90	22.00	44,665.83		2,259.84	12,829.76	15
2,613.09	637.00	6,792.99			57,461.81	16
3,977.25		2,359.58			11,580.82	17
598.65	45.98	1,290.56			15,772.70	18
355.00		711.95			8,513.60	19
520.08					3,041.90	20
480.80		984.42			647.47	21
1,915.10	9.95	26,289.40		9,050.42	3,260.86	22
175.00	948.43	2,173.69	733.78	482.15	46,339.40	23
880.25		15,163.30		175.84	5,259.32	24
582.63		10,640.86			19,273.09	25
2,020.79		768.91	4,913.02		15,149.04	26
419.96					9,280.71	27
263.40					863.81	28
353.67		568.91			759.76	29
97.15					1,394.90	30
458.90		1,434.59			304.83	31
2,108.04		4,489.60			6,514.29	32
4,124.94	368.52	4,613.03	4,125.50		12,013.14	33
464.57		662.31			24,059.90	34
250.00					3,196.01	35
950.00		510.47			250.00	36
152.00					5,478.11	37
309.96					518.38	38
1.00					838.14	39
410.00	861.16	1,583.98			119.42	40
419.96		7,750.12			4,340.51	41
1,233.64		3,436.33		165.98	11,501.81	42
272.72					10,842.16	43
1,251.98		6,466.53		500.00	902.30	44
598.90		637.25		11.90	19,699.10	45
429.00		312.12			3,924.90	46
868.30		1,238.66			2,098.44	47
688.00		535.13			3,763.14	48
150.00					1,904.18	49
727.15		25,001.49	2,378.94		150.00	50
150.00					37,638.69	51
242.50					150.00	52
273.55				25.00	1,095.50	53
238.93					780.57	54
507.68					621.28	55
3,889.93	2.00	2,488.17		4,768.72	2,441.82	56
601.00	1,273.03	1,704.44			15,579.98	57
911.50		2,203.38		350.00	7,322.52	58
130.50					6,367.86	59
51.00	7.50				788.98	60
178.00	5.25				590.99	61
					958.33	62



TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
63	Beaver.....	1909	.....	126	419.56
64	Bellevue.....	1864	.....	1,771	11,741.35
65	Bennett.....	1896	.....	352	1,452.87
66	Benton.....	1900	.....	189	316.63
67	Berkley—R. F. D. Perry.....	1912	.....	105	81.01
68	Bernard.....	1897	.....	111	.....
69	Bertram—P. O. Cedar Rapids.....	1914	.....	90	256.55
70	Bevington.....	1915	.....	35	77.74
71	Birmingham.....	1856	.....	498	2,073.15
72	Blairsburg.....	1900	.....	276	1,481.66
73	Blairstown.....	1868	.....	525	5,061.05
74	Blakesburg.....	1900	.....	442	1,676.71
75	Blanchard.....	1879	.....	259	1,123.70
76	Blencoe.....	1891	.....	367	1,210.34
77	Blockton.....	1890	1891	488	2,180.40
78	Blue Grass.....	1903	.....	287	1,376.98
79	Bode.....	1892	.....	533	3,632.27
80	Bonaparte.....	1901	.....	653	1,792.42
81	Bondurant.....	1890	.....	320	985.02
82	Bouton.....	1911	.....	162	808.57
83	Boxholm.....	1913	.....	285	1,287.93
84	Boyden.....	1889	.....	487	3,993.92
85	Braddyville.....	1880	.....	242	880.46
86	Bradgate.....	1893	.....	261	1,146.25
87	Brandon.....	1905	.....	324	1,410.05
88	Brayton.....	1899	.....	217	1,221.18
89	Breda.....	1883	.....	532	4,111.99
90	Bridgewater.....	1905	.....	302	2,246.26
91	Brighton.....	1870	.....	791	5,924.37
92	Bristow.....	1881	.....	318	2,489.10
93	Britt.....	1887	.....	1,813	25,067.24
94	Brooklyn.....	1869	.....	1,408	7,688.51
95	Brunsville.....	1910	.....	109	751.17
96	Buckeye.....	.....	.....	194	973.84
97	Buck Grove.....	1906	.....	80	249.15
98	Buffalo.....	1865	.....	588	72.52
99	Buffalo Center.....	1893	.....	911	11,006.29
100	Burt.....	1894	.....	613	2,588.00
101	Bussey.....	1889	.....	632	3,096.75
102	Calamus.....	1876	.....	384	2,793.83
103	Callender.....	1894	.....	377	2,120.13
104	Calmar.....	1869	.....	903	9,732.54
105	Calumet.....	1895	1919	274	1,680.56
106	Camanche.....	1857	.....	814	1,781.04
107	Cambridge.....	1881	1919	608	5,175.19
108	Cantril.....	1872	.....	376	1,235.49
109	Carbon.....	1903	.....	383	249.00
110	Carlisle.....	1899	.....	690	3,641.37
111	Carpenter.....	1902	.....	156	602.72
112	Carson.....	1882	.....	613	7,223.41
113	Carter Lake—P. O. Omaha, Nebr.....	1930	.....	846	7,213.09
114	Cascade.....	1881	.....	1,376	13,683.31
115	Casey.....	1879	.....	709	2,406.86
116	Castalia.....	1901	.....	239	1,033.15
117	Castana.....	1898	.....	336	3,011.17
118	Castle Hill—R. F. D. Waterloo.....	1917	.....	294	927.36
119	Center Junction.....	.....	.....	204	1,007.09
120	Center Point.....	1875	.....	861	2,540.34
121	Central City.....	1889	.....	810	4,872.33
122	Centralia—R. F. D. Peosta.....	1933	.....	57	.....
123	Charlotte.....	1904	.....	393	1,748.79
124	Charter Oak.....	1891	.....	776	9,053.23
125	Chatsworth.....	1900	.....	144	287.02
126	Chelsea.....	1878	.....	540	1,767.61



## —POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
295.00					714.56	63
18,223.21	630.97	38,049.96			68,645.49	64
611.89	1,019.48	2,369.11		135.07	5,588.42	65
17.00					333.63	66
310.34					391.35	67
400.00					400.00	68
25.00					281.55	69
133.33					211.07	70
164.95		246.58			2,484.68	71
374.00	2.00	275.07			2,132.73	72
655.00		1,763.18		798.73	8,277.96	73
694.50					2,371.21	74
261.75		584.67			1,970.12	75
532.00					1,742.34	76
390.00		158.50			2,728.90	77
630.63				76.56	2,084.17	78
1,611.49	26.60	1,755.37			7,025.73	79
787.58		444.48			3,024.48	80
110.00		5,125.52			6,220.54	81
561.89					1,370.46	82
328.50		1,315.73	12,065.50	1,550.91	16,548.57	83
890.95		1,764.54			6,649.41	84
130.50		21.50			1,032.46	85
391.28					1,537.53	86
291.00		6,878.51			8,579.56	87
831.90					2,053.08	88
805.69	500.00	10,031.76			15,449.44	89
313.00		1,887.97	10,522.17	8,636.91	23,606.31	90
1,175.13	808.50	2,280.22			10,188.22	91
321.50		1,016.90			3,827.50	92
2,160.55	66.79	4,347.03		6,470.05	38,111.66	93
1,151.42	1,371.51	10,772.73	122,826.44	6,279.81	150,090.42	94
310.00					1,061.17	95
357.50					1,331.34	96
159.00		129.09			537.24	97
2,849.68		8,081.89			11,004.09	98
1,328.73		2,330.34			14,665.36	99
915.50	6.00	12,787.29		2,401.17	18,697.96	100
703.41	742.48	254.38			4,797.02	101
412.50		702.40			3,908.73	102
401.10	1.00	5,459.68		259.38	8,241.29	103
1,604.11	421.89	2,922.44			14,680.98	104
441.46					2,122.02	105
1,808.87	253.53		34,113.16	1,000.00	38,956.60	106
671.00		953.49			6,799.68	107
508.50				291.45	2,035.44	108
396.20					645.20	109
339.00		9,460.86		1,500.00	14,941.23	110
385.00		4,695.47			5,683.19	111
370.00		2,524.82	4,980.00		15,098.23	112
2,092.00	409.96			38.50	9,753.55	113
6,001.89		2,273.50	8,054.67		30,013.37	114
1,716.83		2,124.70			6,248.39	115
277.34					1,310.49	116
839.50		696.98			4,547.65	117
83.00					1,010.36	118
249.32		552.74			1,809.15	119
679.35	638.73	2,534.48			6,392.90	120
668.63		2,367.40			7,908.36	121
250.00					250.00	122
500.00		728.47			2,977.26	123
3,594.69		2,599.98		250.00	15,497.90	124
579.25					866.27	125
1,238.50		320.11			3,326.22	126



TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
127	Chester	1900		234	1,012.59
128	Chillicothe	1881		173	608.33
129	Churdan	1882	1887	677	5,339.52
130	Cincinnati	1875		859	1,334.93
131	Clare	1892		232	940.68
132	Clarence	1866		685	4,136.02
133	Clarksville	1874		1,240	7,962.12
134	Clayton	1901		161	363.23
135	Clearfield	1882		615	1,694.02
136	Cleghorn	1900		236	2,286.94
137	Clemons			207	1,161.72
138	Clermont	1875		626	4,469.11
139	Clio	1882		200	573.83
140	Clover Hills—P. O. West Des Moines	1906	1921	326	137.37
141	Clutier	1901		354	1,021.95
142	Coburg	1884		162	384.98
143	Coggon	1892		512	5,164.24
144	Coin	1881		457	3,595.24
145	Colesburg	1893		306	2,445.47
146	College Springs	1875		430	1,463.19
147	Collins	1893		516	4,582.08
148	Colo	1881		539	2,721.15
149	Columbus City	1874		326	455.11
150	Columbus Junction	1874		975	5,611.23
151	Colwell	1921		93	358.74
152	Conesville	1878		302	439.94
153	Conrad	1886		591	5,609.85
154	Conway	1878		246	1,272.59
155	Coon Rapids	1882		1,533	17,048.15
156	Coppock	1901		93	85.11
157	Coralville—P. O. Iowa City	1870		433	4,320.12
158	Correctionville	1882		1,151	6,393.50
159	Corwith	1862		481	1,562.41
160	Corydon	1882		1,872	22,898.13
161	Cotter	1912		72	174.22
162	Coulter	1909		236	2,807.60
163	Craig	1911		165	1,330.29
164	Crawfordsville	1891		316	3,015.64
165	Cromwell	1893		165	561.45
166	Crystal Lake	1898		301	582.48
167	Cumberland	1898		578	2,061.16
168	Cumming	1925		139	250.94
169	Curlew	1902		183	991.36
170	Cushing	1892		258	1,322.16
171	Cylinder	1899		175	844.95
172	Dakota City	1878		537	2,119.69
173	Dallas	1911		566	1,096.92
174	Dallas Center	1869		865	15,928.86
175	Dana	1908		153	367.35
176	Danbury	1881		728	6,464.35
177	Danville	1902		309	1,536.97
178	Davis City	1877	1886	556	2,630.02
179	Dawson	1908		289	1,617.23
180	Dayton	1881		732	6,589.10
181	Decatur City	1875	1892	275	510.46
182	Dedham	1883		392	1,996.21
183	Deep River	1890		443	2,886.82
184	Defiance	1882		428	951.05
185	Delaware	1915		198	649.15
186	Delhi	1909		421	1,099.39
187	Delmar	1876		434	3,973.35
188	Deloit	1899		281	1,593.86
189	Delphos	1921		90	174.59
190	Delta	1877		602	1,935.04



## —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
587.50		190.94			1,791.03	127
					608.33	128
680.50		2,509.51			8,529.53	129
451.41		280.75			2,067.09	130
					940.68	131
1,490.78	841.60	2,912.79			9,381.19	132
894.75	586.45	6,296.12			15,739.44	133
150.00		129.33			642.56	134
478.55	3.50				2,176.07	135
307.50		834.38			3,428.82	136
422.42					1,584.14	137
576.74		1,478.68		6.00	6,530.53	138
141.50					715.33	139
57.00					194.37	140
1,038.25		240.08			2,300.28	141
115.50					500.48	142
1,354.99		11,115.32		12,990.06	30,624.61	143
263.50		714.78			4,573.52	144
570.89		822.17			3,838.53	145
111.50		131.85			1,706.54	146
955.50	26.08	1,403.66			6,967.32	147
743.75	5.00	1,050.58		1,182.83	5,703.31	148
275.00					730.11	149
1,238.14	77.40	2,869.30		482.35	10,278.42	150
478.50				111.34	948.58	151
410.00					849.94	152
928.60	505.05	962.77			8,006.27	153
150.00					1,422.59	154
1,650.00		50,568.83	25,000.00		94,266.98	155
6.00					91.11	156
587.85					4,907.97	157
1,049.79		2,911.12		326.89	10,681.30	158
828.72		11,784.60		2,500.00	16,675.73	159
2,058.37		6,859.67	8,450.84		40,267.01	160
30.00		7.21			211.43	161
462.00		519.59			3,789.19	162
355.00	5.17	52.56			1,743.02	163
127.50		1,145.33			4,289.47	164
150.00					711.45	165
333.00					915.48	166
597.85	392.45	2,011.39			5,062.85	167
175.00					425.94	168
213.50					1,204.86	169
578.16		796.93			2,697.25	170
251.30			1,500.00		2,596.25	171
351.25		1,169.83			3,640.77	172
115.00					1,211.92	173
1,734.41	161.37	2,854.35	9,944.43	955.82	31,579.24	174
217.74					585.09	175
495.00		3,121.18		1,304.50	11,385.03	176
100.00		5,627.15			7,264.12	177
508.32		497.24			3,635.58	178
328.49		537.56			2,483.28	179
1,004.34	71.94	16,054.99	3,007.25		26,727.62	180
167.00					677.46	181
1,046.76	472.50	1,903.10		1,060.89	6,479.46	182
539.00		581.11			4,006.93	183
942.80		500.00			2,393.85	184
154.00					803.15	185
368.50					1,467.89	186
430.00		775.30			5,178.65	187
752.50		723.65			3,070.01	188
					174.59	189
400.00	310.41			716.40	3,361.85	190



TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
191	Denver.....	1896	.....	556	2,656.76
192	Derby.....	1901	.....	269	599.44
193	De Soto.....	1895	.....	274	734.75
194	Dexter.....	1871	.....	760	8,016.53
195	Diagonal.....	1896	.....	603	4,603.47
196	Dickens.....	1909	.....	378	230.16
197	Dike.....	1901	.....	408	2,387.80
198	Dixon.....	1909	.....	226	1,011.46
199	Dolliver.....	1901	.....	179	589.20
200	Donahue.....	1909	.....	89	549.55
201	Donnan.....	1922	.....	51	192.92
202	Donnellson.....	1892	.....	515	4,900.38
203	Doon.....	1892	.....	576	5,401.37
204	Dougherty.....	1900	.....	215	562.31
205	Dow City.....	1884	.....	642	2,323.20
206	Dows.....	1892	.....	945	6,141.92
207	Drakesville.....	1866	.....	252	481.16
208	Dumont.....	1896	.....	762	4,752.82
209	Duncombe.....	1893	.....	341	2,704.32
210	Dundee.....	1917	.....	193	745.67
211	Dunkerton.....	1899	.....	360	714.02
212	Dunlap.....	1871	.....	1,550	11,799.55
213	Durango.....	1900	1933	42	.....
214	Durant.....	1867	.....	810	5,959.31
215	Dysart.....	1881	.....	986	2,876.07
216	Earlham.....	1870	.....	865	8,172.02
217	Earling.....	1882	.....	320	3,018.26
218	Earlville.....	1882	.....	687	2,270.77
219	Early.....	1882	.....	644	4,435.95
220	East Peru.....	1897	.....	267	756.88
221	Eddyville.....	1849	.....	984	2,421.29
222	Edgewood.....	1899	.....	716	4,597.80
223	Elberon.....	1893	.....	256	1,201.61
224	Eldridge.....	1900	.....	283	326.53
225	Elgin.....	1892	.....	638	4,944.25
226	Elkader.....	1891	.....	1,556	12,419.75
227	Elkhart.....	1904	.....	215	.....
228	Elk Horn.....	1910	.....	486	2,231.51
229	Elkport.....	1895	.....	130	311.80
230	Elliott.....	1882	.....	548	2,175.89
231	Ellston.....	1894	.....	195	714.33
232	Ellsworth.....	1894	.....	444	1,521.10
233	Elma.....	1891	.....	790	3,819.76
234	Ely.....	1903	.....	170	537.44
235	Emerson.....	1876	.....	498	5,442.98
236	Epworth.....	1880	.....	454	1,590.71
237	Essex.....	1870	1875	762	7,130.65
238	Everly.....	1902	.....	523	3,025.07
239	Exira.....	1880	.....	1,046	7,085.80
240	Exline.....	1904	.....	481	768.21
241	Fairbank.....	1891	1916	631	1,894.97
242	Fairfax.....	1936	.....	262	792.97
243	Farley.....	1879	.....	739	5,195.47
244	Farmersburg.....	1899	.....	296	2,208.56
245	Farmington.....	1847	1880	968	4,275.35
246	Farnhamville.....	1893	.....	425	845.56
247	Farragut.....	1878	.....	496	4,470.41
248	Fayette.....	1874	.....	1,162	4,518.47
249	Fenton.....	1903	.....	385	1,778.57
250	Ferguson.....	1907	.....	183	569.04
251	Fertile.....	1908	.....	276	1,196.77
252	Floris.....	1913	.....	247	239.36
253	Floyd.....	1899	.....	352	1,235.96
254	Fonda.....	.....	.....	1,188	3,754.79



## —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
1,972.62	1,420.08	9,460.35			15,509.81	191
75.00					674.44	192
68.83		11.45			815.03	193
608.00		2,179.20		82.50	10,886.23	194
448.90		1,979.15			7,031.52	195
352.54					582.70	196
947.91		11,106.26	5,000.00	500.00	19,941.97	197
392.95		705.46			2,109.87	198
375.00		602.30		.03	1,566.53	199
495.00					1,044.55	200
203.00					395.92	201
392.00	190.00	318.08			5,800.46	202
753.81		1,241.06			7,396.24	203
461.00					1,023.31	204
505.50		1,517.44		10.00	4,356.14	205
1,147.72	2,083.12	962.75			10,335.51	206
85.00					566.16	207
1,306.50		1,394.56			7,453.88	208
717.00		991.29			4,412.61	209
329.48					1,075.15	210
345.50		6,884.16	15,167.56	3,000.00	26,111.24	211
1,973.65		4,541.18		25.00	18,339.38	212
359.25					359.25	213
2,130.88	1.50	7,407.67		853.68	16,353.04	214
1,714.42	37.85	21,376.57		3,900.00	29,904.91	215
583.02		2,687.14			11,442.18	216
628.00		816.31			4,462.57	217
890.03		8,782.44			11,943.24	218
6,237.61		1,736.26		1,000.00	13,409.82	219
267.00					1,023.88	220
633.43		1,079.36		189.88	4,323.96	221
868.74		2,276.22			7,742.76	222
536.40		115.23		100.00	1,953.24	223
424.00		6,772.67		1,000.00	8,523.20	224
1,102.60		1,400.40	2,500.00	250.00	10,197.25	225
2,060.23		6,852.66			21,332.64	226
150.00		2,664.47			2,814.47	227
668.75		1,453.51	15,316.87	1,215.00	20,885.64	228
306.65					618.45	229
332.00		1,288.85			3,796.74	230
150.50					864.83	231
275.00		6,568.70			8,364.80	232
1,223.84		1,164.53			6,208.13	233
414.98	300.00				1,252.42	234
755.80		1,220.72		572.69	7,992.19	235
511.00		1,136.05			3,237.76	236
613.00		1,626.77			9,370.42	237
852.68	60.00	1,238.42			5,176.17	238
1,700.93		2,652.08	4,000.00		15,438.81	239
74.84		32.00			875.05	240
647.72		7,288.24		5,429.94	15,260.87	241
348.50			1,000.00		2,141.47	242
850.00		669.82			6,715.29	243
1,040.50	264.08	351.41			3,864.55	244
1,010.22		1,089.89	5,000.00	1,100.00	12,475.46	245
578.25		7,935.51			9,359.32	246
982.38		1,306.65			6,759.44	247
641.50		2,219.94		1,196.34	8,576.25	248
824.00	176.87	1,536.40			4,315.84	249
234.50					803.54	250
					1,196.77	251
					239.36	252
376.50					1,612.46	253
1,139.55		25,223.99			30,118.33	254



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
255	Fontanelle.....	1855	1856	797	1,328.47
256	Fort Atkinson.....	1895		261	2,354.43
257	Fostoria.....	1912		136	
258	Franklin—R. F. D. West Point.....	1874		80	
259	Fraser.....	1904		263	309.92
260	Fredericksburg.....	1894		649	1,148.89
261	Frederika.....	1896		236	550.44
262	Fredonia—P. O. Columbus Junction.....	1876	1922	147	260.89
263	Fremont.....	1883		490	3,617.34
264	Galt.....	1913		156	526.46
265	Galva.....	1889		496	4,439.83
266	Garber.....	1909		158	509.44
267	Garden Grove.....	1878		558	1,726.56
268	Garnaville.....	1907		461	3,398.05
269	Garner.....	1881		1,549	11,696.54
270	Garrison.....	1883		459	3,826.06
271	Garwin.....	1890		517	2,569.68
272	Geneva.....	1903		268	407.10
273	George.....	1889		1,107	10,533.97
274	Gilbert.....	1904		226	691.55
275	Gilbertville.....	1917		259	623.59
276	Gilman.....	1887		483	1,701.67
277	Gilmore City.....	1877		908	5,454.84
278	Gladbrook.....	1880		945	8,518.02
279	Glidden.....	1869	1873	941	7,999.52
280	Goldfield.....	1885		715	3,584.91
281	Goodell.....	1893		236	991.98
282	Goose Lake.....	1908		145	681.01
283	Gowrie.....	1870		1,028	6,776.14
284	Graettinger.....	1896		928	5,321.69
285	Graf.....	1933		37	
286	Grafton.....	1896		256	1,408.98
287	Grand Junction.....	1873		1,125	5,964.46
288	Grand Mound.....	1884	1903	526	1,260.38
289	Grand River.....	1900		374	851.07
290	Grandview.....	1901		315	938.39
291	Granger.....	1905		324	1,771.97
292	Grant.....	1912		231	637.54
293	Granville.....	1890		361	3,785.12
294	Gravity.....	1881		514	1,546.81
295	Gray.....	1894		182	2,031.92
296	Greeley.....	1892		403	1,339.05
297	Greene.....	1879		1,303	8,067.39
298	Greenfield.....	1876		1,869	14,891.78
299	Green Island.....	1904		148	433.38
300	Greenville.....	1916		169	198.10
301	Grimes.....	1902		489	2,285.37
302	Griswold.....	1880		1,132	7,359.10
303	Gruver.....	1913		138	222.61
304	Guernsey.....	1906		121	426.47
305	Guttenberg.....	1851		1,860	7,413.00
306	Halbur.....	1902		209	925.63
307	Hamilton.....	1900		291	273.53
308	Hancock.....	1891		256	1,121.40
309	Hanlontown.....	1901		260	1,497.99
310	Hansell.....	1919		183	374.84
311	Harcourt.....	1896		282	2,691.31
312	Hardy.....	1915		168	493.52
313	Harper.....	1879		208	377.99
314	Harpers Ferry.....	1901		361	844.87
315	Harris.....	1903		309	1,646.40
316	Hartford.....	1913		207	880.79
317	Hartley.....	1888		1,503	12,446.45
318	Hartwick.....	1912		122	761.58



## GENERAL TABLES—CITIES

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## —POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
1,012.40	20.00	12,959.35			15,320.22	255
932.53					3,286.96	256
320.00					320.00	257
115.52					115.52	258
254.00					563.92	259
732.00		12,366.55		2,000.00	16,247.44	260
242.00		8,500.00	1,500.00		10,792.44	261
					260.89	262
612.67		400.65			4,630.66	263
251.20					777.66	264
896.17		1,915.23	10,099.17		17,350.40	265
300.00					809.44	266
306.00		109.00			2,141.56	267
687.78		1,015.27	2,000.00		7,101.10	268
1,718.00		4,628.80		1,689.66	19,733.00	269
586.93	66.01	1,145.17			5,624.17	270
472.66		899.75			3,942.09	271
318.00					725.10	272
1,438.00		2,458.78			14,430.75	273
415.00		689.21			1,795.76	274
677.27					1,300.86	275
747.52		3,465.54			5,914.73	276
6,073.72		2,640.72		3,000.00	17,169.28	277
1,328.50	1,085.98	2,590.92			13,523.42	278
2,802.30		32,575.76		306.64	43,684.22	279
628.00	1.50	2,179.31			6,393.72	280
310.88	5.00		9,153.38		10,461.24	281
569.00		506.40			1,756.41	282
1,164.56		29,445.13	4,018.66		41,404.49	283
1,101.48	2,110.39	2,479.97			11,013.53	284
278.00					278.00	285
511.75		5,134.54			7,055.27	286
2,392.45		2,249.56	28,094.89	12,418.98	51,120.34	287
814.25	1,882.68	1,546.56			5,503.87	288
555.50					1,406.57	289
219.55					1,157.94	290
429.50		5,658.79		300.00	8,160.26	291
393.50		53.52			1,084.56	292
820.68		799.23			5,405.03	293
507.31					2,054.12	294
167.95		448.54			2,648.41	295
360.00					1,699.05	296
1,654.05		8,883.27		1,620.85	20,225.56	297
15,832.82	41.65	56,553.31	10,079.10	1,031.68	98,430.34	298
259.25					692.63	299
272.75		4.00			474.85	300
589.50		8,974.57			11,849.44	301
957.50	6.00	2,935.79		1,200.00	12,458.39	302
160.00					382.61	303
149.97					576.44	304
9,795.84	26.00	39,993.52	1,451.12		58,679.48	305
521.50		443.22			1,890.35	306
24.00		110.59			408.12	307
1,741.85		34.37	8,037.33	2,002.16	12,937.11	308
453.00					1,950.99	309
214.90					589.74	310
237.50		287.04		16.37	3,232.22	311
227.50					721.02	312
530.00					907.99	313
346.84	480.00	2,104.26			3,775.97	314
483.00	416.51	1,480.70	4,039.93		8,066.54	315
51.00		432.00		6.85	1,370.64	316
3,115.89	15.00	38,567.68		1,334.11	55,479.13	317
150.00					911.58	318



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
319	Harvey.....	1903	1906	418	595.11
320	Hastings.....	1877	.....	403	1,604.66
321	Havelock.....	1892	.....	326	2,853.56
322	Hawkeye.....	1895	.....	544	2,366.26
323	Hayesville.....	1916	.....	120	552.53
324	Hazleton.....	1892	1912	536	1,028.42
325	Hedrick.....	1882	.....	731	5,458.29
326	Henderson.....	1893	.....	217	791.94
327	Hepburn.....	.....	.....	81	221.31
328	Hills.....	1906	.....	232	1,006.49
329	Hillsboro.....	1916	.....	280	578.75
330	Hinton.....	1907	.....	340	480.57
331	Holland.....	1895	.....	202	640.03
332	Holstein.....	1883	.....	1,296	8,871.96
333	Holy Cross—P. O. N. Buena Vista.....	1898	.....	123	249.62
334	*Hopeville—P. O. Murray.....	.....	.....	92	.....
335	Hopkinton.....	1870	.....	841	4,786.35
336	Hornick.....	1895	.....	291	2,016.65
337	Hospers.....	1891	.....	592	5,595.24
338	Hubbard.....	1881	.....	779	5,542.34
339	Hudson.....	1893	.....	492	1,402.88
340	Hull.....	1888	.....	1,072	16,836.76
341	Humeston.....	1881	1917	903	9,338.54
342	Hurstville.....	1915	1916	89	373.67
343	Huxley.....	1902	.....	392	2,008.81
344	Imogene.....	1880	.....	280	430.63
345	Inwood.....	1885	.....	634	9,017.29
346	Ionia.....	1891	.....	283	459.26
347	Ireton.....	1890	.....	653	8,897.34
348	Irwin.....	1892	.....	345	1,884.45
349	Jackson Junction.....	1897	.....	122	1,019.55
350	Jamaica.....	1901	.....	283	1,490.24
351	Janesville.....	1895	.....	366	1,933.79
352	Jesup.....	1876	.....	902	2,552.13
353	Jewell Junction—P. O. Jewell.....	1884	.....	1,051	7,177.17
354	Joice.....	1913	.....	263	1,516.70
355	Jolley.....	1896	.....	161	537.75
356	Kalona.....	1890	.....	765	6,431.41
357	Kamrar.....	1896	.....	288	695.44
358	Kanawha.....	1902	.....	767	8,225.14
359	Kellerton.....	1881	1896	563	4,492.83
360	Kelley.....	1899	.....	159	990.26
361	Kellogg.....	1874	.....	648	3,524.59
362	Kensett.....	1894	.....	392	2,686.92
363	Kent.....	1900	1906	138	525.34
364	Keosauqua.....	1851	1880	1,040	1,841.02
365	Keota.....	1873	1900	1,032	11,433.12
366	Keswick.....	1912	.....	307	500.52
367	Keystone.....	1894	.....	466	4,023.26
368	Kimballton.....	1908	.....	349	2,882.06
369	Kingsley.....	1884	.....	1,145	7,981.42
370	Kinross.....	1898	.....	109	253.54
371	Kirkman.....	1892	.....	185	979.16
372	Kirkville.....	1882	.....	241	672.55
373	Kiron.....	1900	.....	260	534.72
374	Klemme.....	1900	.....	528	4,227.22
375	Knierim.....	1901	.....	159	600.25
376	Lacona.....	1880	.....	424	1,685.56
377	Ladora.....	1879	.....	300	410.68
378	Lake Mills.....	1880	.....	1,677	11,344.42
379	Lake Park.....	1892	.....	828	9,878.28
380	Lakeside.....	1934	.....	103	388.65
381	Lake View.....	1887	1912	1,082	4,068.86
382	Lakota.....	1892	.....	457	3,320.25



## —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
133.00					728.11	319
713.10					2,317.76	320
270.60	1.00	578.61			3,703.77	321
937.95	26.10	1,575.54	933.78		5,839.63	322
206.50					759.03	323
373.50					1,401.92	324
443.42		860.86			6,762.57	325
236.70				500.00	1,528.64	326
65.00					286.31	327
586.02					1,592.51	328
202.50					781.25	329
474.00		5,205.40			6,159.97	330
277.30					917.33	331
3,148.19	1.31	6,864.81			18,886.27	332
334.42		253.00			837.04	333
716.80	1,043.66				6,546.81	334
353.00		886.57			3,256.22	335
542.00		1,641.73			7,778.97	336
842.09		2,529.76			8,914.19	337
878.98		11,672.32			13,954.18	338
803.00	312.75	2,632.66	3,989.67		24,574.84	339
1,260.00		3,459.98		1,528.82	15,587.34	340
150.00					523.67	341
531.79		673.79			3,214.39	342
491.66		4,347.01			5,269.30	343
640.46		2,672.96			12,330.71	344
563.68					1,022.94	345
1,347.42		1,044.93			11,289.69	346
1,146.90		1,012.99		500.00	4,544.34	347
541.97					1,561.52	348
647.52		968.53			3,106.29	349
260.40	358.70	1,007.94	6,508.00		10,068.83	350
915.51		2,424.40		3,667.00	9,559.04	351
993.00		1,807.94		800.00	10,778.11	352
367.30					1,884.00	353
359.60					897.35	354
952.66		117.00			7,501.07	355
280.00		760.70			1,736.14	356
1,370.25		1,395.84			10,991.23	357
387.27				338.97	5,219.07	358
201.00		2,635.74			3,827.00	359
1,098.28		2,253.03	8,960.27	72.40	15,908.57	360
784.03		1,014.08			4,485.03	361
69.80					595.14	362
1,190.68		3,528.62			6,560.32	363
2,754.72	15.00	2,868.14	1,600.00	200.00	18,870.98	364
305.00	245.56	258.35			1,309.43	365
902.00		1,191.91	10,000.00		16,117.17	366
643.62		9,994.25	4,008.50	1,000.00	18,528.43	367
990.00		2,925.71			11,897.13	368
250.00					503.54	369
155.00		591.01			1,725.17	370
221.50	22.15				916.20	371
240.00		532.78			1,307.50	372
870.95	2.00	1,609.35			6,709.52	373
481.00					1,081.25	374
606.77					2,292.33	375
597.50		761.62			1,769.80	376
3,066.57	317.82	41,816.73		4,444.44	60,989.98	377
1,679.54		3,900.85		360.00	15,818.67	378
235.00					623.65	379
1,313.68	12.65	36,690.63	12,044.42	3,401.57	57,531.81	380
1,185.10		758.20			5,263.55	381



TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
383	Lamoni.....	1885	.....	1,567	12,437.32
384	Lamont.....	1892	.....	589	1,478.57
385	Lamotte.....	1873	.....	272	1,240.50
386	Lanesboro.....	1903	.....	289	761.63
387	Lansing.....	1867	1873	1,388	10,031.44
388	La Porte City.....	1871	.....	1,594	10,792.09
389	Larchwood.....	1892	.....	405	2,596.96
390	Larrabee.....	1896	.....	189	1,172.16
391	Latimer.....	1901	1911	416	1,072.86
392	Laurel.....	1903	.....	232	692.99
393	Laurens.....	1890	.....	1,304	5,159.32
394	Lawler.....	1871	.....	542	46.46
395	Lawton.....	1906	.....	263	1,393.38
396	Le Claire.....	1855	.....	881	3,307.25
397	Ledyard.....	1895	.....	317	2,154.11
398	Le Grand.....	1891	.....	329	742.71
399	Lehigh.....	1882	.....	1,004	2,399.49
400	Leighton.....	1909	.....	128	415.53
401	Leland.....	1895	.....	235	58.79
402	Lenox.....	1875	.....	1,220	10,749.01
403	LeRoy.....	1904	.....	129	376.84
404	Lester.....	1898	.....	286	1,934.23
405	Letts.....	1877	.....	362	1,762.00
406	Lewis.....	1874	1879	557	2,687.08
407	Libertyville.....	1916	.....	310	916.24
408	Lidderdale.....	1903	1905	208	980.65
409	Lime Springs.....	1876	.....	567	4,250.53
410	Lincoln.....	1913	.....	167	106.15
411	Linden.....	1893	.....	298	2,188.29
412	Lineville.....	1871	.....	520	2,113.14
413	Linn Grove.....	1911	.....	402	2,700.45
414	Lisbon.....	1875	.....	873	7,643.87
415	Liscomb.....	1874	.....	340	794.37
416	Littleport.....	1908	.....	170	520.31
417	Little Rock.....	1894	.....	633	5,592.45
418	Little Sioux.....	1883	.....	434	797.62
419	Livermore.....	1883	.....	736	1,793.57
420	Lockridge.....	1913	.....	279	1,914.30
421	Logan.....	1876	.....	1,700	13,696.07
422	Lohrville.....	1888	.....	776	8,799.80
423	Lone Rock.....	1916	.....	170	809.60
424	Lone Tree.....	1892	.....	651	2,860.98
425	Long Grove.....	1911	.....	139	357.83
426	Lorimor.....	1892	.....	614	1,917.87
427	Lost Nation.....	1903	.....	493	3,855.00
428	Lovilia.....	1900	.....	852	1,400.48
429	Lowden.....	1869	.....	645	3,784.25
430	Low Moor.....	1897	.....	252	1,194.59
431	Luana.....	1911	.....	204	907.28
432	Lucas.....	1886	.....	534	670.83
433	Luther.....	1903	.....	145	727.99
434	LuVerne.....	1887	.....	576	2,482.75
435	Luxemburg—P. O. New Vienna.....	1912	.....	124	135.06
436	Luzerne.....	1895	.....	135	511.14
437	Lynnvile.....	1875	.....	427	1,336.49
438	Lytton.....	1911	.....	335	4,739.49
439	McCallsburg.....	1900	1901	278	979.86
440	McCausland.....	1909	.....	115	82.36
441	McClelland.....	1904	.....	165	914.02
442	McGregor.....	1857	.....	1,309	9,301.17
443	McIntire.....	1894	1922	300	906.58
444	Macedonia.....	1880	.....	329	1,783.03
445	Macksburg.....	1874	.....	255	378.10
446	Magnolia.....	1858	1910	242	805.71



## GENERAL TABLES—TOWNS

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## —POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
1,039.58		44,981.30		25,216.63	83,674.83	383
768.00	14.00	523.33			2,783.90	384
442.50		130.51			1,822.51	385
358.02		120.00			1,239.65	386
2,747.22	1,286.70	3,976.14			18,041.50	387
1,670.57	9,253.33	41,006.72	25,032.90	2,646.45	90,402.06	388
974.16		6,978.06			10,549.18	389
200.00		576.47			1,948.63	390
608.24		1,147.93			2,829.03	391
422.25					1,115.24	392
1,308.64		10,588.08			17,056.04	393
627.65		7,045.36			7,719.47	394
251.46		711.62		20.00	2,376.46	395
966.92				1,193.77	5,467.94	396
612.35	24.69	620.14			3,411.29	397
130.00					872.71	398
1,641.50	15.50	10,199.24		100.00	14,355.73	399
659.67					1,075.20	400
517.85		25.00		164.19	765.83	401
960.30		26,837.58		257.00	38,803.89	402
52.50					429.34	403
666.32		545.50		600.00	3,746.05	404
344.20					2,106.20	405
559.32	5.75	2,082.59			5,334.74	406
116.00					1,032.24	407
386.50					1,367.15	408
2,363.72		1,340.42			7,954.67	409
458.50		760.60		273.79	1,599.04	410
415.00		1,061.18		221.28	3,885.75	411
65.00					2,178.14	412
450.55		853.05			4,004.05	413
931.50		3,193.75			11,769.12	414
504.50		15.00			1,313.87	415
450.00				2.00	972.31	416
1,313.35		710.73	1,486.00		9,102.53	417
213.00		2,860.72			3,871.34	418
1,380.60		10,941.94			14,116.11	419
100.00					2,014.30	420
1,115.98		5,123.47			19,935.52	421
3,237.41		1,629.28			13,666.49	422
403.00	66.00	664.49			1,943.09	423
999.35		2,322.09		867.90	7,050.32	424
153.00		1,724.88		27.42	2,263.13	425
485.25					2,403.12	426
829.50	13.00	1,201.69			5,899.19	427
838.33					2,238.81	428
1,407.31		1,278.33			6,469.89	429
270.00		606.57	1,000.00		3,071.16	430
529.00					1,436.28	431
693.70	242.70	54.05			1,661.28	432
60.00		467.37			1,255.36	433
819.50	1,411.04	1,320.82			6,034.11	434
300.00					435.06	435
150.00					661.14	436
629.00					1,965.49	437
606.90		1,476.76			6,823.15	438
881.50					1,861.36	439
575.00					657.36	440
987.74	88.33	253.15			2,243.24	441
1,679.37		1,413.56		245.63	12,639.73	442
201.59					1,108.17	443
219.50		1,162.44			3,164.97	444
92.00					470.10	445
272.00		2.50			1,080.21	446



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
447	Malcom.....	1872	.....	447	1,683.74
448	Mallard.....	1895	.....	438	3,253.20
449	Maloy.....	1902	.....	95	228.52
450	Malvern.....	1869	1870	1,325	12,813.77
451	Manilla.....	1887	.....	1,040	6,268.33
452	Manly.....	1898	.....	1,445	4,329.29
453	Manning.....	1880	.....	1,748	11,051.52
454	Manson.....	1877	.....	1,429	14,495.78
455	Mapleton.....	1878	.....	1,824	10,522.80
456	Marathon.....	1892	.....	597	3,318.85
457	Marble Rock.....	1881	.....	660	1,653.74
458	Marcus.....	1892	.....	1,206	39,772.49
459	Marne.....	1893	.....	245	1,696.40
460	Marquette.....	.....	.....	747	6,035.97
461	Martelle.....	1899	.....	215	2,217.19
462	Martensdale.....	1920	.....	172	297.30
463	Martinsburg.....	1887	.....	218	445.52
464	Marysville—R. F. D. Hamilton.....	1875	.....	203	196.96
465	Masonville.....	1901	.....	176	608.85
466	Massena.....	1887	.....	479	3,906.81
467	Matlock.....	1897	.....	112	623.11
468	Maurice.....	1891	.....	272	3,603.80
469	Maxwell.....	1883	.....	812	4,637.31
470	Maynard.....	1887	.....	432	1,595.72
471	Maysville.....	1909	.....	44	559.49
472	Mechanicsville.....	1868	.....	821	2,398.07
473	Mediapolis.....	1875	.....	806	6,880.74
474	Melbourne.....	1895	.....	480	4,628.05
475	Melcher.....	1912	.....	1,290	2,951.45
476	Melrose.....	1882	.....	451	1,834.86
477	Melvin.....	1901	.....	328	1,191.08
478	Menlo.....	1882	.....	441	3,511.51
479	Meriden.....	1874	.....	200	555.42
480	Merrill.....	1894	.....	547	3,148.27
481	Meservey.....	1893	.....	282	916.58
482	Middletown.....	1913	.....	134	741.80
483	Miles.....	1893	.....	314	1,983.42
484	Milford.....	1892	.....	1,202	9,129.51
485	Millersburg.....	1911	.....	177	527.44
486	Millerton.....	1915	.....	163	377.39
487	Milo.....	1879	.....	528	1,306.58
488	Milton.....	.....	.....	809	1,768.71
489	Minburn.....	1892	.....	335	684.72
490	Minden.....	1890	.....	310	2,224.02
491	Mingo.....	1903	.....	290	934.82
492	Mitchell.....	1897	.....	161	282.29
493	Mitchellville.....	1875	.....	769	3,750.92
494	Modale.....	1873	.....	385	2,892.39
495	Mondamin.....	1881	.....	610	4,030.53
496	Moneta.....	1903	1917	115	215.13
497	Monmouth.....	1894	.....	190	468.34
498	Monona.....	1897	.....	1,191	11,434.90
499	Monroe.....	1870	.....	1,015	5,611.72
500	Montezuma.....	1868	.....	1,477	10,041.42
501	Montour.....	1870	.....	393	1,322.21
502	Montrose.....	1857	.....	592	1,085.56
503	Moorhead.....	1900	.....	421	956.83
504	Moorland.....	1902	.....	215	227.85
505	Moravia.....	1880	.....	731	1,542.67
506	Morley.....	1933	.....	119	395.00
507	Morning Sun.....	1888	.....	861	6,572.88
508	Morrison.....	1887	.....	161	364.44
509	Moulton.....	1869	.....	1,181	7,464.12
510	Mount Auburn.....	1906	.....	223	899.54



## —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
941.98	211.20	636.59		12.08	3,485.59	447
1,093.19		1,018.83	2,567.26		7,932.48	448
150.00					378.52	449
4,580.96		5,055.14			22,449.87	450
805.00		22,058.10			29,131.43	451
11,376.49	15.42	3,932.98	16,564.91		36,219.09	452
5,431.30	457.70	53,585.30			70,525.82	453
1,899.01		7,271.19		1,950.00	25,615.98	454
1,628.32		36,267.62	2,312.78	900.00	51,631.52	455
639.50		11,469.75			15,428.10	456
1,208.00		934.25			3,795.99	457
2,006.00		4,743.25		3,029.20	49,550.95	458
173.00		693.20	809.46		3,372.06	459
695.00		1,209.80		509.35	8,450.12	460
269.00	16.35	1,118.16			3,620.70	461
400.00				10.05	707.35	462
150.00					595.52	463
62.50					259.46	464
311.80					920.65	465
413.60		1,590.10			5,910.51	466
225.86		348.55			1,197.52	467
159.00		832.78			4,595.58	468
882.00	3.75	1,843.30		296.32	7,662.68	469
505.50		1,037.68			3,138.90	470
	59.11				618.60	471
666.53		2,278.90	11,700.00	3,373.27	20,416.77	472
792.15	5.69	2,138.43			9,817.01	473
540.87	163.39	1,195.55			6,527.86	474
1,249.64				207.04	4,408.13	475
974.00					2,808.86	476
758.25		1,150.00			3,099.33	477
403.61		655.59			4,570.71	478
359.50		146.59			1,061.51	479
835.45		1,601.37		1,098.29	6,683.38	480
383.50		442.87			1,742.95	481
					741.80	482
435.00		1,207.32			3,625.74	483
2,177.07		28,048.89			39,355.47	484
448.09					975.53	485
159.50		10.25			547.14	486
531.50		5,879.62		800.00	8,517.70	487
571.01		29.39			2,369.11	488
430.00		71.17			1,185.89	489
994.64		1,237.53			4,456.19	490
313.50				60.62	1,308.94	491
190.25					472.54	492
389.35	17.00	2,499.56		2,251.93	8,908.76	493
348.00		309.99			3,550.38	494
687.60		486.29			5,204.42	495
153.11					368.24	496
437.50					905.84	497
3,586.92	2.80	4,115.36		700.00	19,839.98	498
722.98	110.22	2,840.95	60.00		9,345.87	499
1,434.15	64.25	9,321.99			20,861.81	500
411.30					1,733.51	501
696.36		177.61			1,959.53	502
404.50		1,647.91			3,009.24	503
891.10					1,118.95	504
849.00			2,600.66		4,992.33	505
175.00					570.00	506
490.50		1,645.60			8,708.98	507
225.50					589.94	508
609.20	3.00	3,558.35			11,634.67	509
326.50					1,226.04	510



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
511	Mount Ayr.....	1875	.....	1,930	17,727.05
512	Mount Sterling.....	1907	.....	134	263.63
513	Mount Union.....	1904	.....	186	685.61
514	Mount Vernon.....	1869	1893	1,489	9,502.12
515	Moville.....	1898	.....	973	12,381.62
516	Murray.....	1880	.....	857	2,289.45
517	Nashua.....	1869	.....	1,439	4,787.71
518	Nemaha.....	1915	.....	169	767.82
519	Neola.....	1882	1910	841	6,065.58
520	New Albin.....	1895	.....	602	3,394.63
521	Newell.....	1876	.....	854	7,384.08
522	Newhall.....	1912	.....	330	2,673.50
523	New Hartford.....	1909	.....	548	1,797.23
524	New Liberty.....	1909	.....	125	215.44
525	New London.....	1860	.....	1,340	6,872.26
526	New Market.....	1882	.....	681	2,759.19
527	New Providence.....	1893	.....	236	400.58
528	New Sharon.....	1871	.....	1,214	7,714.86
529	New Vienna.....	1895	.....	229	772.69
530	New Virginia.....	1901	.....	410	1,412.19
531	Nichols.....	1884	.....	357	1,094.00
532	Nodaway.....	1900	.....	270	313.24
533	Nora Springs.....	1875	.....	1,198	5,080.85
534	Northboro.....	1900	.....	182	818.58
535	North Buena Vista.....	1908	.....	203	257.28
536	North English.....	1891	.....	865	7,679.06
537	North Liberty.....	1913	.....	282	542.98
538	North Washington.....	1904	.....	138	399.20
539	Northwood.....	1888	.....	1,724	10,581.30
540	Norwalk.....	1900	.....	377	819.97
541	Norway.....	1899	.....	407	3,064.36
542	Numa.....	1909	.....	322	283.36
543	Oakland.....	1882	1904	1,317	5,906.72
544	Oakville.....	1902	.....	391	561.67
545	Ocheyedan.....	1891	.....	712	4,305.67
546	Odebolt.....	1877	.....	1,350	8,932.39
547	Ogden.....	1878	.....	1,513	8,494.12
548	Okoboji.....	1922	1924	271	5,754.03
549	Olds.....	1900	.....	203	518.11
550	Old Town—P. O. Milford.....	1935	.....	.....	206.12
551	Olin.....	1879	.....	707	4,085.18
552	Ollie.....	1892	.....	294	613.68
553	Oneida.....	1912	.....	84	248.24
554	Onslow.....	1888	.....	230	1,034.90
555	Orange City.....	1884	.....	1,920	12,472.97
556	Orchard.....	1913	.....	126	544.84
557	Orient.....	1882	.....	442	966.03
558	Orleans—P. O. Spirit Lake.....	1895	.....	244	1,506.13
559	Ossian.....	1876	.....	822	6,083.51
560	Osterdock.....	1904	.....	78	67.22
561	Oto.....	1888	.....	410	1,545.04
562	Ottosen.....	1909	.....	152	1,032.75
563	Owasa.....	1920	.....	117	350.15
564	Oxford.....	1881	.....	542	5,261.69
565	Oxford Junction.....	1893	.....	705	3,643.64
566	Oyens.....	1908	.....	104	572.13
567	Pacific Junction.....	1882	.....	558	1,222.52
568	Packwood.....	1894	.....	256	708.19
569	Palmer.....	1900	.....	305	1,743.65
570	Palo.....	1905	.....	250	434.74
571	Panama.....	1888	.....	255	1,692.73
572	Panora.....	1872	.....	1,169	5,565.20
573	Parkersburg.....	1874	.....	1,260	7,436.25
574	Parnell.....	1891	.....	263	1,004.99



## —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
2,203.28		7,020.25		959.39	27,909.97	511
498.75					762.38	512
174.00				270.22	1,129.83	513
1,595.14	1,199.46	9,760.35	8,069.94	3,000.00	33,127.01	514
5,016.40		3,789.10			21,187.12	515
646.50					2,935.95	516
2,034.45	1,616.51	5,970.39			14,409.06	517
300.00					1,067.82	518
596.50		11,433.84	9,300.00	62.47	27,458.39	519
1,084.20	3.24	1,042.42			5,524.49	520
1,678.89	10.00	6,429.52	1,000.00	50.00	16,552.49	521
630.00	8.00	2,248.66		831.00	6,391.16	522
656.45		582.01			3,035.69	523
791.75					1,007.19	524
990.38		40,311.61	75,535.60	11,882.05	135,591.90	525
767.90					3,527.09	526
368.28					768.86	527
801.00	2.50	3,138.71		1,061.66	12,718.73	528
590.37		547.51			1,910.57	529
243.50					1,655.69	530
480.75					1,574.75	531
200.00					513.24	532
893.13	1,150.33	2,945.01		1,098.66	11,167.98	533
65.25					883.83	534
287.00					544.28	535
821.30	35.30	2,186.25			10,721.91	536
588.00					1,130.98	537
216.50					615.70	538
2,159.83	25.00	3,298.81			16,064.94	539
100.00					919.97	540
1,737.20		938.03			5,739.59	541
135.00					418.36	542
1,395.00		6,810.07			14,111.79	543
594.50	55.39	22.23			1,233.79	544
2,276.29		2,014.86	9,975.00		18,571.82	545
2,014.96	451.88	4,011.47			15,410.70	546
1,511.50	54.25	34,073.12			44,132.99	547
7,610.72		6,997.89	13,820.12		34,182.76	548
100.75					618.86	549
225.30					431.51	550
477.70	13.46	2,820.85			7,397.19	551
503.00					1,116.68	552
60.00					308.24	553
428.95		698.86		17.18	2,179.89	554
3,655.51		38,406.93	7,024.82	1,727.08	63,287.31	555
319.00					863.84	556
443.23		6,702.07			8,111.33	557
827.50					2,333.63	558
1,299.25		2,202.02			9,584.78	559
169.65					236.87	560
269.50		637.98			2,452.52	561
449.85		82.05			1,564.65	562
74.00					424.15	563
1,422.15		494.01			7,177.85	564
2,086.84	16.00	1,877.27			7,623.75	565
332.28					904.41	566
276.38					1,498.90	567
346.50					1,054.69	568
582.00		3,141.21		662.82	6,129.68	569
341.50					776.24	570
385.60		294.81			2,373.14	571
1,660.39		21,610.01			28,835.60	572
1,901.98	1,937.03	3,833.86			15,109.12	573
303.50					1,308.49	574



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
575	Paton.....	1883		394	786.04
576	Patterson.....	1877	1912	166	266.66
577	Paullina.....	1883		1,230	5,498.60
578	Peosta.....	1933		45	
579	Persia.....	1889		395	2,500.26
580	Peterson.....	1887		603	2,916.26
581	Pierson.....	1891		531	4,575.10
582	Pilot Mound.....	1897		282	349.67
583	Pioneer.....	1910		129	
584	Pisgah.....	1904		397	2,752.97
585	Plainfield.....	1896		362	1,003.65
586	Plain View—R. F. D. Walcott.....	1933		36	
587	Plano.....	1916		209	527.90
588	Pleasanton.....	1884	1892	180	181.34
589	Pleasant Plain.....	1900		171	238.01
590	Pleasantville.....	1850		895	5,278.53
591	Plover.....	1915		280	1,513.11
592	Plymouth.....			427	1,405.99
593	Pocahontas.....	1892		1,730	13,708.25
594	Polk City.....	1875		343	662.47
595	Pomeroy.....	1880		843	8,994.26
596	Popejoy.....	1908		199	719.44
597	Portsmouth.....	1883	1909	320	1,786.96
598	Postville.....	1873		1,194	15,046.22
599	Prairieburg.....	1905		193	469.56
600	Prairie City.....	1866		831	4,784.13
601	Prescott.....	1891		400	1,550.08
602	Preston.....	1879		602	5,711.58
603	Primghar.....	1888		1,081	8,493.65
604	Princeton.....	1856		414	3,548.17
605	Promise City.....	1901		225	484.36
606	Protivin.....	1894		290	962.57
607	Pulaski.....	1893	1908	400	1,025.52
608	Quasqueton.....	1902		400	249.65
609	Quimby.....	1906		363	2,265.73
610	*Quincy.....			46	
611	Radcliffe.....	1891		631	3,687.48
612	Rake.....	1908		329	2,855.45
613	Ralston.....	1903		202	975.31
614	Randalia.....	1896	1897	121	319.26
615	Randall.....	1940		240	
616	Randolph.....	1881		379	3,106.73
617	Rathbun.....	1893		352	117.33
618	Readlyn.....	1904		426	2,553.45
619	Reasnor.....	1914		221	464.03
620	Redding.....	1882		246	332.13
621	Redfield.....	1881		898	2,998.12
622	Reinbeck.....	1877		1,429	12,623.26
623	Rembrandt.....	1900		302	1,873.77
624	Remsen.....	1887	1888	1,196	9,003.26
625	Renwick.....	1891		470	2,613.97
626	Rhodes.....	1883		379	1,434.10
627	Riceville.....	1892		910	3,662.23
628	Richland.....	1886		614	2,013.40
629	Ricketts.....	1902		167	1,140.78
630	Ridgeway.....	1894		323	1,006.39
631	Rinard.....	1914		143	322.49
632	Ringsted.....	1899		508	2,087.38
633	Ripley.....	1896		421	2,321.56
634	Riverside.....	1875		633	5,074.74
635	Riverton.....	1896		543	1,881.88
636	Robins.....	1912		205	546.19
637	Rock Falls.....	1858		153	240.65
638	Rockford.....	1878		1,054	7,923.88



## —POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
624.81		8,834.26	20.00	2,000.00	12,265.11	575
64.15					330.81	576
1,682.05	325.00	23,627.86			31,133.51	577
250.00					250.00	578
506.20		1,085.70			4,092.16	579
778.16		3,828.18	11,239.54		18,762.14	580
565.73		1,143.76		2,689.57	8,974.16	581
736.00		1,757.37			2,843.04	582
300.00					300.00	583
502.75		863.94			4,119.66	584
784.50					1,788.15	585
190.50					190.50	586
3.00					530.90	587
6.00	162.61	64.99			414.94	588
61.93					299.94	589
843.50		2,075.98			8,198.01	590
257.59		718.32			2,489.02	591
50.00	10.66	717.21			2,183.86	592
2,745.95		28,713.58		2,595.49	47,763.27	593
364.00				70.04	1,096.51	594
1,518.93		2,166.41			12,679.60	595
811.25				307.69	1,838.38	596
670.44		294.33			2,751.73	597
2,207.27	875.45	6,611.63	8,545.00		33,285.57	598
280.31	1.75	325.05		30.00	1,106.67	599
902.16		634.25			6,320.54	600
475.45					2,025.53	601
1,210.60		17,516.13	9.64	1,680.88	26,128.83	602
1,018.55	132.05	27,828.87		17,423.48	54,896.00	603
490.50		55.33			4,094.00	604
177.00					661.36	605
883.75	52.97	247.25			2,146.54	606
250.00					1,275.52	607
486.60	37.50	394.54			1,168.29	608
261.19	198.94	533.78			3,259.64	609
						610
1,078.50	1,383.48	1,766.43		936.37	8,852.26	611
584.44		598.55		429.63	4,468.07	612
217.00					1,192.31	613
116.50					435.76	614
300.00					300.00	615
201.75		5,116.13			8,424.61	616
316.00					433.33	617
689.00		10,715.19		353.56	14,311.20	618
237.00	53.40				754.43	619
52.00					384.13	620
756.65		13,756.82		1,160.17	18,671.76	621
1,664.95		4,474.17			18,762.38	622
584.50		477.59			2,935.86	623
11,604.47	1.70	35,504.75		11,752.72	67,866.90	624
902.25	3,656.59	17,533.34	2,175.00	926.51	27,807.66	625
362.94		545.09		371.36	2,713.49	626
1,532.04		1,895.65			7,089.92	627
652.00	2,068.35				4,733.75	628
429.00		626.89			2,196.67	629
806.76	51.55	55.22	257.60		2,177.52	630
109.25					431.74	631
946.14	94.89	1,446.43			4,574.84	632
252.50		864.48		2.75	3,441.29	633
915.24	2.00	1,078.02			7,070.00	634
211.94		52.00		345.44	2,491.26	635
					546.19	636
268.50					509.15	637
1,364.12	.50	1,647.86		331.94	11,268.30	638



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
639	Rock Valley.....	1888	.....	1,507	6,901.77
640	Rockwell.....	1881	.....	779	7,519.75
641	Rodman.....	1899	.....	170	544.28
642	Rodney.....	1855	.....	131	278.67
643	Roland.....	1892	.....	791	2,822.26
644	Rolfe.....	1882	.....	1,122	11,068.70
645	Rome.....	1868	.....	119	153.10
646	Rose Hill.....	1877	.....	269	196.37
647	Rossie.....	1923	.....	95	.....
648	Rowan.....	1901	.....	316	801.16
649	Rowley.....	1920	.....	233	458.75
650	Royal.....	1910	.....	426	2,914.24
651	Rudd.....	1900	.....	410	2,662.76
652	Runnells.....	1903	.....	388	384.33
653	Russell.....	1887	.....	642	2,487.76
654	Ruthven.....	1885	.....	832	5,838.18
655	Rutland.....	1907	.....	255	837.05
656	Ryan.....	1901	.....	341	1,934.04
657	Sabula.....	1864	.....	771	1,221.08
658	Sageville—P. O. Dubuque.....	1933	.....	66	.....
659	St. Ansgar.....	1876	.....	934	5,752.45
660	St. Anthony.....	1897	1907	211	373.62
661	St. Charles.....	1879	.....	331	1,635.34
662	St. Lucas.....	1900	.....	158	176.13
663	St. Marys.....	1923	.....	84	6.07
664	St. Olaf.....	1900	.....	191	1,015.19
665	St. Paul—R. F. D. West Point.....	1895	.....	94	.....
666	Salem.....	1893	.....	457	2,547.94
667	Salix.....	1893	.....	392	1,377.57
668	Sanborn.....	1880	.....	1,344	11,871.24
669	Sandyville—P. O. Ackworth.....	1902	.....	93	57.36
670	Scarville.....	1904	.....	136	381.71
671	Schaller.....	1883	1892	758	7,889.26
672	Schleswig.....	1900	.....	628	8,312.27
673	Scranton.....	1880	.....	1,014	6,447.07
674	Searsboro.....	1867	.....	195	507.98
675	Sergeant Bluff.....	1904	.....	587	1,947.57
676	Shambaugh.....	1903	1905	269	784.76
677	Shannon City.....	1888	.....	288	626.77
678	Sharpsburg.....	1905	.....	173	1,146.92
679	Sheffield.....	1876	.....	1,060	10,658.80
680	Shelby.....	1877	.....	627	9,682.82
681	Sheldahl.....	1879	.....	206	580.87
682	Shell Rock.....	1875	.....	925	4,404.93
683	Shellsburg.....	1874	.....	552	2,216.82
684	Sherrill—P. O. Spechts Ferry.....	1933	.....	82	193.96
685	Sidney.....	1870	.....	1,290	7,585.22
686	Silver City.....	.....	.....	346	1,446.75
687	Sioux Center.....	1891	.....	1,680	6,721.32
688	Sioux Rapids.....	1882	.....	1,056	5,748.12
689	Slater.....	1890	.....	544	2,351.59
690	Sloan.....	1883	.....	628	2,646.73
691	Smithland.....	1889	.....	389	1,666.28
692	Soldier.....	1901	.....	308	1,674.08
693	Solon.....	1877	.....	515	2,944.27
694	Somers.....	1900	.....	213	919.61
695	South English.....	1892	.....	288	1,116.20
696	Spillville.....	1894	.....	329	1,597.70
697	Spragueville.....	1912	.....	116	526.26
698	Springbrook.....	1909	.....	131	303.93
699	Spring Hill.....	1901	.....	146	68.77
700	Springville.....	1882	.....	608	3,559.24
701	Stacyville.....	1900	.....	533	3,584.71
702	Stanhope.....	1897	1917	425	2,111.58



## —POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
1,721.44	844.94	5,414.48			14,882.63	639
1,091.00	34.73	1,260.63		331.96	10,238.07	640
344.00					888.28	641
315.61					594.28	642
804.59	4.00	18,502.58		3,817.50	25,950.93	643
1,824.89		2,984.41			15,878.00	644
105.00					258.10	645
262.50					458.87	646
175.00					175.00	647
282.50	10.00	3.50			1,097.16	648
476.00					934.75	649
769.80		689.80			4,373.84	650
528.50		582.05			3,773.31	651
314.34					698.67	652
171.03		2.00			2,600.79	653
6,689.13	129.00	3,766.74			16,423.05	654
255.50					1,092.55	655
437.50	5.00	948.78			3,325.32	656
656.00	494.00	10,161.40			12,532.48	657
1,046.00					1,046.00	658
1,430.18	18.15	1,352.51		1,295.00	9,848.29	659
175.00					548.62	660
127.50	87.01			290.90	2,140.75	661
200.00					376.13	662
250.00				6.00	262.07	663
562.50		457.24			2,034.93	664
417.00					417.00	665
385.00					2,932.94	666
601.17	18.20	504.68			2,501.62	667
1,688.84		5,718.89	4,400.00		23,678.97	668
250.00					307.36	669
203.00					584.71	670
858.59	8.29	2,501.72	8,000.00		19,257.86	671
1,469.25	148.00	3,477.03			13,406.55	672
825.43		2,904.09		4,900.00	15,076.59	673
223.00					730.98	674
917.75	3.00	10,507.14			13,375.46	675
136.96					921.72	676
67.00	24.99	98.04			816.80	677
62.00					1,208.92	678
1,741.51	113.00	2,895.84			15,409.15	679
658.60	85.84	11,683.90		1,374.76	23,485.92	680
60.00				878.50	1,519.37	681
749.04	208.56	2,051.32			7,413.85	682
811.24		1,088.62			4,116.68	683
300.00					493.96	684
710.86	195.94	5,404.52	16,152.56		30,049.10	685
280.75	25.00				1,752.50	686
1,879.59	556.79	6,517.61		7,400.00	23,075.31	687
1,128.98		3,890.16			10,767.26	688
754.00		2,227.51			5,333.10	689
749.85		1,203.46			4,600.04	690
380.75		1,266.66			3,313.69	691
632.50	25.20	877.57			3,209.35	692
2,007.29	21.64	2,248.32			7,221.52	693
173.00					1,092.61	694
314.00					1,430.20	695
1,026.41		603.89			3,228.00	696
372.00					898.26	697
824.87					1,128.80	698
					68.77	699
965.83	8.40				4,533.47	700
729.05		1,169.58			5,483.34	701
727.30		9,065.70		232.83	12,137.41	702



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
703	Stanley.....	1914		185	493.82
704	Stanton.....	1883		571	6,405.83
705	Stanwood.....	1886		569	2,986.63
706	State Center.....	1887		1,033	3,669.95
707	Steamboat Rock.....	1875		385	1,489.46
708	Stockport.....	1902		338	946.31
709	Stockton.....	1900		124	318.05
710	Story City.....	1881		1,479	11,160.03
711	Stout.....	1909		135	452.40
712	Stratford.....	1883	1884	712	750.00
713	Strawberry Point.....	1887		1,223	4,171.56
714	Struble.....	1895		134	771.71
715	Sully.....	1903		402	2,510.96
716	Sumner.....	1892		1,752	9,283.82
717	Superior.....	1891		230	714.07
718	Sutherland.....	1883		875	11,727.09
719	Swaledale.....	1892	1912	204	596.55
720	Swan.....	1884		217	320.93
721	Swea City.....	1895		735	8,623.33
722	Swisher.....	1933		93	3.00
723	Tabor.....	1868	1909	976	16,493.00
724	Templeton.....	1883		390	1,809.24
725	Tennant.....	1915		109	793.66
726	Terril.....	1900		452	3,519.65
727	Thayer.....	1884		157	259.11
728	Thompson.....	1894		664	1,953.00
729	Thor.....	1895		264	2,710.19
730	Thornburg.....			184	387.39
731	Thornton.....	1892		398	2,603.66
732	Thurman.....	1879		325	1,270.70
733	Tiffin.....	1906		240	602.62
734	Tingley.....	1884		390	950.13
735	Titonka.....	1900		574	4,117.28
736	Toronto.....	1909		142	498.06
737	Traer.....	1875		1,493	9,719.57
738	Treynor.....	1903		219	1,734.58
739	Tripoli.....	1894		1,001	6,486.59
740	Truesdale.....	1917		135	346.01
741	Truro.....	1906		353	2,222.96
742	Turin.....	1900		184	499.91
743	Udell.....	1903		137	116.08
744	Underwood.....	1902		251	1,604.56
745	Union.....	1874		585	2,556.34
746	Unionville.....	1922		253	504.07
747	University Heights—P. O. Iowa City.....	1935		261	853.32
748	University Park.....	1909		462	1,238.94
749	Urbana.....	1894		397	1,190.10
750	Urbandale—R. F. D. Des Moines.....	1917		1,083	3,196.86
751	Ute.....	1891	1899	581	4,172.66
752	Vail.....	1875		576	4,901.76
753	Valeria.....	1914		79	107.83
754	Van Horne.....	1883		551	5,630.11
755	Van Meter.....	1868		436	959.29
756	Van Wert.....	1891		383	279.94
757	Varina.....	1889		220	488.36
758	Victor.....	1868		763	2,933.38
759	Vincent.....	1898		192	791.13
760	Vining.....	1913		126	490.87
761	Volga City.....	1896		429	1,477.09
762	Wadena.....	1895		377	706.72
763	Wahpeton—P. O. Milford.....	1933		73	513.92
764	Walcott.....	1894		440	2,651.71
765	Walker.....	1891		462	913.16
766	Wallingford.....	1913		233	328.66



## —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
159.00					652.82	703
1,315.00		11,719.88		133.00	19,573.71	704
1,042.08	327.64	1,885.94			6,242.29	705
740.00	20.30	35,260.22			39,699.47	706
265.00		848.35	1,906.42		4,509.23	707
617.11	125.05		13.00		1,701.47	708
340.00					658.05	709
2,480.53	2,243.85	44,104.28		3,112.24	63,100.93	710
180.00					632.40	711
534.00	1,216.44	15,256.97	1,735.05		19,492.46	712
1,856.70	4.00	20,625.69		2,325.00	28,982.95	713
304.00					1,075.71	714
463.00	40.09	540.44		610.42	4,164.91	715
2,368.10		5,138.32			16,790.24	716
736.44	33.85				1,484.36	717
1,293.25	313.44	4,278.46		1,982.20	19,594.44	718
415.71					1,012.26	719
50.00					370.93	720
1,002.75	4.00	2,267.19			11,897.27	721
651.00					654.00	722
580.00		1,310.00			18,383.00	723
2,554.85		768.64			5,132.73	724
203.36		1,246.52		700.00	2,943.54	725
1,337.55	25.00	1,542.14	4,000.00	542.22	10,966.56	726
182.07					441.18	727
723.36	6.75	1,170.49			3,853.60	728
460.00				47.50	3,217.69	729
137.50					524.89	730
392.63		5,197.75			8,194.04	731
314.00					1,584.70	732
725.00					1,327.62	733
104.78		42.50			1,097.41	734
690.00	116.50	1,289.80			6,213.58	735
306.00	5.20				809.26	736
2,265.09		58,278.14			70,262.80	737
484.00				2,084.16	4,302.74	738
976.73	10.25	3,192.28			10,665.85	739
198.00					544.01	740
386.00					2,608.96	741
286.50					786.41	742
9.35	174.95				300.38	743
508.00		664.62			2,777.18	744
1,576.68	89.00	1,299.54			5,521.56	745
					504.07	746
					853.32	747
9.25	50.00				1,298.19	748
423.50		802.77			2,416.37	749
631.01		3,044.60			6,872.47	750
740.14		1,500.01			6,412.81	751
649.21	157.68	1,230.44			6,939.09	752
125.00					232.83	753
657.50	27.95	1,066.83			7,382.39	754
207.00		52.50			1,218.79	755
543.47					823.41	756
341.85		477.92			1,308.13	757
1,456.00	84.75	2,157.52	4,000.00	425.00	11,056.65	758
395.00					1,186.13	759
472.00					962.87	760
644.80					2,121.89	761
434.00	5.00				1,145.72	762
693.68	598.56				1,806.16	763
667.35	165.00	877.05			4,361.11	764
985.05		847.52			2,745.73	765
460.61					789.27	766



## REPORT OF MUNICIPAL FINANCES

\* TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
767	Wall Lake.....	1880	.....	762	5,186.27
768	Walnut.....	1871	.....	902	6,296.60
769	Wapello.....	1856	.....	1,603	9,593.91
770	Washta.....	1881	.....	442	1,895.61
771	Waterville.....	1912	.....	253	816.03
772	Waucoma.....	1883	.....	430	2,470.96
773	Waukee.....	1878	.....	473	822.95
774	Wayland.....	1851	1890	576	2,760.15
775	Webb.....	1901	.....	254	567.44
776	Webster.....	1909	.....	165	507.23
777	Weldon.....	1903	.....	250	530.62
778	Wellman.....	1880	.....	1,129	8,843.86
779	Wellsburg.....	1893	.....	616	5,223.47
780	Welton.....	1908	.....	100	325.36
781	Wesley.....	1892	.....	468	1,714.20
782	West Bend.....	1884	.....	737	2,755.68
783	West Branch.....	1875	.....	719	6,053.56
784	West Burlington.....	1883	.....	1,323	6,058.34
785	West Chester.....	1899	.....	213	1,012.83
786	Westfield.....	1903	.....	197	282.09
787	Westgate.....	1896	.....	247	1,376.39
788	West Liberty.....	1867	.....	1,802	7,484.61
789	West Mitchell—P. O. Mitchell.....	1868	.....	108	218.10
790	West Okoboji—P. O. Milford.....	1924	1929	117	1,434.68
791	Westphalia.....	1919	.....	126	248.40
792	West Point.....	1858	1861	543	4,288.55
793	West Side.....	.....	.....	373	3,352.05
794	What Cheer.....	1866	1894	1,339	8,480.10
795	Wheatland.....	1858	.....	535	1,562.76
796	Whiting.....	1883	.....	688	3,646.61
797	Whittemore.....	1891	.....	671	3,665.00
798	Whitten.....	1882	.....	227	380.82
799	Willey—P. O. Carroll.....	1912	.....	86	.....
800	Williams.....	1883	.....	489	4,850.67
801	Williamsburg.....	1884	.....	1,308	12,842.57
802	Williamson.....	1922	.....	616	890.45
803	Wilton—P. O. Wilton Junction.....	1863	.....	1,146	653.37
804	Winfield.....	1882	.....	864	10,274.63
805	Winthrop.....	1881	.....	546	835.70
806	Wiota.....	1883	.....	246	693.46
807	Woden.....	1904	.....	305	788.81
808	Woodbine.....	1877	.....	1,467	14,580.55
809	Woodburn.....	1878	.....	324	730.83
810	Woodward.....	1884	.....	895	3,821.45
811	Woolstock.....	1895	.....	271	406.13
812	Worthington.....	1893	.....	326	1,103.32
813	Wyoming.....	1873	.....	656	4,436.87
814	Yale.....	1901	.....	287	1,408.11
815	Yetter.....	1904	.....	135	388.73
816	Yorktown.....	1896	.....	197	590.85
817	Zearing.....	1884	.....	476	7,265.50
818	Zwingle.....	1900	1926	118	234.17

\*Incorporated but not active

\*\*Not incorporated



## —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
884.05		19,725.02		2,000.00	27,795.34	767
973.80		15,683.73	3,200.00	644.26	26,798.39	768
1,213.09		3,371.64		4,370.89	18,549.53	769
340.00		1,053.21			3,289.82	770
345.50					1,161.53	771
815.50					3,286.46	772
726.89	215.39	1,320.51		515.05	3,600.79	773
697.50	561.33				4,018.98	774
543.25		943.27			2,053.96	775
161.00					668.23	776
50.00					580.62	777
1,469.55	289.81	2,941.47	30,244.17	335.40	44,124.26	778
1,113.75	102.25	2,640.26			9,079.73	779
485.25					810.61	780
765.60	62.47	1,915.89			4,458.16	781
2,216.49		26,103.15			31,075.32	782
628.06	5.50	3,972.57			10,659.69	783
883.90	1.00	4,350.83			11,294.07	784
283.50		10.00			1,306.33	785
227.50		2,835.95			3,345.54	786
510.35		790.81		4.91	2,682.46	787
1,529.39	99.74	49,281.00			58,394.74	788
					218.10	789
353.00				183.00	1,970.68	790
150.00					398.40	791
880.22	6.00	11,359.88		3,700.00	20,234.65	792
1,038.50	110.00	1,411.13			5,911.68	793
1,076.50		2,451.90	9,834.30		21,842.80	794
1,572.59	400.03	1,181.79			4,717.17	795
765.50	54.46	14,986.58		306.00	19,759.15	796
1,213.73		16,424.55	4,240.06		25,543.34	797
229.85	79.71				690.38	798
154.00					154.00	799
955.60		1,866.99	1,004.50		8,677.76	800
1,462.96	54.21	7,412.37		3,300.61	25,072.72	801
779.94					1,670.39	802
1,456.12	21.56	24,094.70			26,225.75	803
680.42		2,722.08			13,677.13	804
904.00	13.00	10,726.98			12,479.68	805
1,418.50		87.50	3,628.40		5,827.86	806
528.50				6.00	1,323.31	807
1,369.95		3,732.06			19,682.56	808
116.50		257.75			1,105.08	809
981.65		3,203.63		4,100.00	12,106.73	810
532.70		3,607.06			4,545.89	811
616.25					1,719.57	812
1,652.06	175.90	3,121.70	769.50	218.85	10,374.88	813
1,163.96		996.23			3,568.30	814
300.00	49.63				738.36	815
426.80					1,017.65	816
503.50		1,737.16			9,506.16	817
410.00					644.17	818



TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
	Grand Totals.....	\$ 650,244.31	\$ 444,639.96	\$ 374,046.17
1	Ackley.....	1,740.78	2,148.50	623.49
2	Ackworth.....	123.01		
3	Adair.....	1,568.20	1,923.19	10.00
4	Adel.....	1,257.68	2,507.33	290.40
5	Afton.....	778.07	727.50	38.21
6	Agency.....	265.16	531.31	13.50
7	Ainsworth.....	723.85	308.86	12.25
8	Akron.....	1,174.54	1,875.08	7,221.89
9	Albert City.....	1,623.12	2,110.55	212.95
10	Albion.....	228.13	180.23	1.00
11	Alburnett.....	179.46	33.37	
12	Alden.....	744.06	1,014.25	545.17
13	Alexander.....	310.46	111.39	2.00
14	Allerton.....	486.62	1,065.79	135.61
15	Allison.....	771.32	1,607.55	286.79
16	Alta.....	1,649.18	1,547.93	234.00
17	Alta Vista.....	1,000.07	341.61	735.77
18	Alton.....	3,277.81	2,588.12	823.01
19	Altoona.....	682.81	354.71	6.48
20	Alvord.....	1,293.78		25.00
21	Andover.....	166.73	70.29	
22	Andrew.....	346.19	170.08	
23	Anita.....	2,579.08	2,434.38	
24	Ankeny.....	843.00	390.14	153.12
25	Anthon.....	1,347.35	1,466.97	278.90
26	Aplington.....	1,067.76	667.37	152.00
27	Arcadia.....	2,462.06	828.50	
28	Archer.....	207.10	216.42	26.25
29	Aredale.....	213.77	311.46	
30	Arion.....	192.42	78.48	1.00
31	Arispe.....	112.00		
32	Arlington.....	806.01	203.01	14.00
33	Armstrong.....	1,976.97	145.00	
34	Arnolds Park.....	1,339.20	1,583.30	1,588.62
35	Arthur.....	945.28	159.75	124.05
36	Asbury—P. O. Dubuque.....	62.66		
37	Ashton.....	491.37	1,053.15	24.09
38	Aspinwall.....	148.59	158.99	
39	Atalissa.....	220.75	70.40	
40	Athelstan.....	53.16		
41	Atkins.....	823.95	897.11	50.00
42	Auburn.....	903.19	1,111.75	726.73
43	Aurelia.....	990.72	694.00	431.11
44	Aurora.....	146.30	229.64	18.26
45	Avoca.....	1,112.13	2,804.37	15.00
46	Ayrshire.....	378.89	796.00	
47	Badger.....	367.16	60.00	706.01
48	Bagley.....	409.20	918.26	21.30
49	Baldwin.....	454.95	296.16	
50	Balltown—R. F. D. Waupeton.....	18.00		
51	Bancroft.....	2,701.89	1,140.00	49.01
52	Bankston—R. F. D. Epworth.....	100.00		
53	Barnes City.....	316.24	136.19	
54	Barnum.....	155.83		15.00
55	Bassett.....	145.34	11.58	
56	Batavia.....	723.77	575.25	7.60
57	Battle Creek.....	1,898.15	1,173.42	3,742.35
58	Baxter.....	927.26	1,039.48	116.21
59	Bayard.....	1,158.07	578.30	109.36
60	Beacon.....	224.97		148.39
61	Beaconsfield.....	169.13	12.00	14.47
62	Beaman.....	558.35	18.21	18.25



## —EXPENDITURES

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
\$ 1,099,938.83	\$ 2,988,658.91	\$ 1,171,754.29	\$ 360,807.69	\$ 7,090,090.16	
4,584.57	24,836.92	13,275.51	2,000.00	49,209.77	1
159.77		525.00		807.78	2
1,208.26	12,470.65	2,701.45	346.91	20,228.66	3
5,415.70	10,365.53	8,232.96	1,500.00	29,569.60	4
2,672.63	9,566.33	5,993.37	2,750.00	22,526.11	5
405.99		356.00	24.22	1,596.18	6
814.49	1,014.02	225.00	6.00	3,104.47	7
15,495.31	39,374.48	1,538.67		66,679.97	8
4,962.51	2,559.20	1,630.00		13,098.33	9
394.56	118.00	180.00		1,101.92	10
945.85			362.28	1,520.96	11
1,027.78	9,266.75	918.13	27.50	13,543.64	12
593.94	505.06	19.00		1,541.85	13
1,376.51	2,336.94	1,910.00		7,311.47	14
1,717.19	2,131.66	3,645.00	965.31	11,124.82	15
2,340.45	34,337.51	7,327.50	2,340.23	49,776.80	16
957.89	6,753.64			9,788.98	17
2,650.33	3,687.48	1,970.00	12.50	15,009.25	18
1,506.45	2,346.47	1,701.25		6,598.17	19
596.99	574.77	801.00		3,291.54	20
277.77				514.79	21
459.69	1,147.44	385.00		2,508.40	22
2,116.76	26,740.48	8,541.97		42,412.67	23
1,150.53	1,726.56	720.00		4,983.35	24
213.02	13,164.60		135.84	16,606.68	25
2,322.17	7,542.22	761.36	71.69	12,584.57	26
459.37	4,944.28	70.00		8,764.21	27
547.25				997.02	28
372.97				898.20	29
586.94	518.29		9.00	1,386.13	30
269.71	3.50			385.21	31
1,148.00	1,278.72	1,635.81		5,085.55	32
2,307.52	4,779.54	1,895.00	1,665.55	12,769.58	33
7,984.03	6,721.38	2,140.00	902.34	22,258.87	34
699.40	1,375.53			3,304.01	35
90.60				153.26	36
1,835.61	1,342.98			4,747.20	37
509.40				816.98	38
464.24				755.39	39
83.20				136.36	40
855.11	1,355.12			3,981.29	41
265.37	5,109.39	1,748.11		9,864.54	42
1,715.26	4,468.56	1,204.50	165.98	9,670.13	43
607.14				1,001.34	44
3,088.67	7,777.00	5,375.00	781.26	20,953.43	45
316.75	403.83	2,919.50	13.17	4,828.14	46
545.58	213.52			1,892.27	47
796.67	1,697.73		78.93	3,922.09	48
352.65	422.75			1,526.51	49
24.00				42.00	50
3,146.32	20,302.87	7,600.14		34,940.23	51
				100.00	52
585.72	57.00		12.50	1,107.65	53
652.54			6.00	829.37	54
263.19			12.50	432.61	55
1,209.87	230.68		10.76	2,757.93	56
1,603.53	2,159.89	60.00	4,846.22	15,483.56	57
3,238.91	1,969.01	530.00		7,820.87	58
672.98	1,481.69	1,576.00	350.00	5,926.40	59
589.37				962.73	60
161.00			30.00	386.60	61
355.38		228.10		1,178.29	62



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
63	Beaver.....	27.89		
64	Bellevue.....	2,841.88	2,266.02	3,762.50
65	Bennett.....	716.43	543.03	2.00
66	Benton.....	67.30		
67	Berkley—R. F. D. Perry.....	230.15		
68	Bernard.....	160.50	47.50	
69	Bertram—P. O. Cedar Rapids.....	147.30		
70	Bevington.....	19.90		
71	Birmingham.....	321.68	173.70	8.25
72	Blairsburg.....	275.54	468.16	23.01
73	Blairstown.....	623.67	1,069.65	194.21
74	Blakesburg.....	321.66	240.27	22.45
75	Blanchard.....	330.02	146.50	
76	Blencoe.....	385.00	215.11	81.00
77	Blockton.....	199.87	208.06	17.00
78	Blue Grass.....	262.10	273.32	
79	Bode.....	1,295.65	795.58	66.82
80	Bonaparte.....	518.74	40.00	28.00
81	Bondurant.....	554.15	271.67	39.50
82	Bouton.....	118.12	340.04	
83	Boxholm.....	352.01	250.25	7.00
84	Boyden.....	910.92	187.78	306.31
85	Braddyville.....	164.15	68.02	
86	Bradgate.....	412.04	188.80	33.00
87	Brandon.....	681.35	200.67	20.00
88	Brayton.....	7,403.41	127.00	15.00
89	Breda.....	4,392.12	520.00	4,544.00
90	Bridgewater.....	258.89	245.54	
91	Brighton.....	1,395.10	804.21	160.75
92	Bristow.....	260.08	11.50	
93	Britt.....	1,080.54	2,259.38	2,165.96
94	Brooklyn.....	1,990.17	1,285.70	225.52
95	Brunsville.....	205.69	147.06	16.50
96	Buckeye.....	689.91	168.36	10.00
97	Buck Grove.....	189.90	22.56	
98	Buffalo.....	628.40	534.05	4.99
99	Buffalo Center.....	2,090.14	256.00	944.57
100	Burt.....	455.28	501.68	49.75
101	Bussey.....	567.28	964.98	171.71
102	Calamus.....	479.10	279.35	192.22
103	Callender.....	292.08	526.02	732.37
104	Calmar.....	1,413.92	706.03	905.49
105	Calumet.....	937.50	58.06	5.00
106	Camanche.....	1,451.58	110.50	13,987.89
107	Cambridge.....	898.11	479.61	44.04
108	Cantril.....	228.08	150.74	24.00
109	Carbon.....	255.00	100.00	
110	Carlisle.....	1,688.57	862.14	
111	Carpenter.....	171.84	80.00	
112	Carson.....	616.76	586.15	
113	Carter Lake—P. O. Omaha, Nebr.....	2,168.96	881.00	791.57
114	Cascade.....	3,146.47	1,999.99	1,204.32
115	Casey.....	897.26	469.33	3.90
116	Castalia.....	219.07	45.00	
117	Castana.....	1,243.01	183.38	
118	Castle Hill—R. F. D. Waterloo.....	338.59	225.73	
119	Center Junction.....	491.80	80.00	10.00
120	Center Point.....	682.51	548.51	
121	Central City.....	568.73	1,057.36	4.15
122	Centralia—R. F. D. Peosta.....	144.00		
123	Charlotte.....	416.38	461.25	15.36
124	Charter Oak.....	907.13	600.00	82.05
125	Chatsworth.....	302.69	77.95	15.00
126	Chelsea.....	511.40	1,026.77	14.65



## —EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
242.21	2.14			272.24	63
3,551.39	39,023.03	1,902.28	370.49	53,717.59	64
2,416.15	2,119.42		171.41	5,968.44	65
141.38			121.80	330.48	66
181.95		10.00		422.10	67
546.03				754.03	68
133.46				280.76	69
255.56		9.00		284.46	70
681.70	469.20	710.00		2,364.53	71
332.83	242.57	710.00	37.57	2,089.68	72
1,383.56	1,204.94	1,740.00	1,114.56	7,330.59	73
1,012.02	332.67		12.50	1,941.57	74
345.69	769.90		12.77	1,604.88	75
2,092.76	277.00			3,050.87	76
1,240.19	366.33	650.00		2,681.45	77
1,068.34		150.00	69.36	1,823.12	78
932.05	2,104.57	835.04		6,029.71	79
1,025.26	726.61	224.00	245.84	2,808.45	80
106.98	5,248.91			6,221.21	81
532.97	31.46			1,022.59	82
529.30	16,362.61	180.00		17,681.17	83
827.52	2,995.00	2,155.00	888.15	8,270.68	84
534.29	230.03		.64	997.13	85
374.12		95.04		1,103.00	86
98.35	4,293.14	2,105.00		7,398.51	87
386.39		205.00		8,136.80	88
954.17	7,905.54	250.00	245.29	18,811.12	89
442.06	19,691.57	665.01		21,303.07	90
3,660.53	1,579.69	1,920.00		9,520.28	91
469.18	520.41	923.58		2,184.75	92
3,821.77	6,802.55	13,590.57	4,539.11	34,259.88	93
6,978.10	127,707.87	3,530.96	3,070.81	144,789.13	94
262.41		100.00	15.70	747.36	95
559.02				1,427.29	96
164.81	98.34			475.61	97
1,743.80	8,798.72			11,709.96	98
2,437.11	3,056.64	3,425.73	181.28	12,391.47	99
779.28	24,945.88	680.00	10,258.88	37,670.75	100
1,495.87	588.75	893.75		4,682.34	101
1,002.44	907.35	1,387.74		4,248.20	102
67.00	6,316.30	741.11	264.48	8,939.36	103
7,630.03	3,126.86	3,651.75		17,434.08	104
1,479.73	997.10		4.33	3,481.72	105
1,439.68	11,012.30	521.25	1,000.00	29,523.20	106
795.04	1,922.71	1,782.75		5,922.26	107
1,183.20			291.45	1,877.47	108
274.00				629.00	109
561.66	7,098.53	1,360.00	1,584.84	13,155.74	110
77.27	3,724.86	1,904.09		5,958.06	111
1,564.63	7,934.82	4,762.61		15,464.97	112
2,238.15	480.00	360.36	38.50	6,958.54	113
968.33	2,700.44	6,930.00		16,949.55	114
1,050.69	3,125.81			5,546.99	115
1,218.98	16.95		32.53	1,532.53	116
404.17	620.87	1,040.53		3,491.96	117
328.98				893.30	118
618.57	348.30	112.50	56.48	1,717.65	119
1,827.69	2,979.19		48.50	6,086.40	120
2,154.01	2,286.46			6,070.71	121
14.80				158.80	122
1,044.74	811.24	523.76		3,272.73	123
2,071.34	2,264.32	8,606.41	250.00	14,781.25	124
277.29		62.00		734.93	125
1,253.12	366.98		21.00	3,193.92	126



TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
127	Chester.....	151.19	12.15	
128	Chillicothe.....	53.75		
129	Churdan.....	1,025.71	1,505.05	116.73
130	Cincinnati.....	199.17	190.44	12.40
131	Clare.....	310.81		
132	Clarence.....	654.70	704.60	
133	Clarksville.....	801.41	911.53	363.50
134	Clayton.....	180.68	4.00	161.00
135	Clearfield.....	650.96	529.88	695.69
136	Cleghorn.....	484.55	126.72	
137	Clemons.....	380.42	278.61	
138	Clermont.....	579.37	487.67	
139	Clio.....	64.42		
140	Clover Hills—P. O. West Des Moines.....	76.32	88.50	4.21
141	Clutier.....	346.40	348.05	
142	Coburg.....	146.50		
143	Coggon.....	1,432.55	422.76	13,339.02
144	Coin.....	1,053.35	129.68	
145	Colesburg.....	335.15	283.60	
146	College Springs.....	230.42	111.43	
147	Collins.....	2,520.21	306.12	25.00
148	Colo.....	958.06	384.03	
149	Columbus City.....	161.19	11.00	
150	Columbus Junction.....	654.60	745.89	41.93
151	Colwell.....	223.11	725.33	
152	Conesville.....	146.42	136.90	
153	Conrad.....	967.45	1,364.40	266.73
154	Conway.....	194.31	23.90	
155	Coon Rapids.....	1,156.06		8,587.25
156	Coppock.....	84.04		
157	Coralville—P. O. Iowa City.....	396.75	567.70	180.00
158	Correctionville.....	776.42	845.61	563.82
159	Corwith.....	803.78	3,340.71	146.71
160	Corydon.....	2,028.28	1,191.42	313.42
161	Cotter.....	62.05		
162	Coulter.....	752.67	45.00	
163	Craig.....	326.72	442.07	
164	Crawfordsville.....	339.53		14.00
165	Cromwell.....	159.18		
166	Crystal Lake.....	168.45	393.33	
167	Cumberland.....	340.00	1,350.00	55.00
168	Cumming.....	193.45	94.51	
169	Curlew.....	205.05	103.38	10.00
170	Cushing.....	308.93	557.80	93.85
171	Cylinder.....	261.59	60.00	21.70
172	Dakota City.....	749.07	263.03	
173	Dallas.....	270.44	102.21	17.00
174	Dallas Center.....	2,675.60	332.61	15,640.73
175	Dana.....	298.11	56.31	
176	Danbury.....	1,626.83	1,063.57	55.00
177	Danville.....	276.24	9.94	
178	Davis City.....	538.71	50.34	
179	Dawson.....	168.60	547.00	
180	Dayton.....	1,123.11	809.51	3,010.59
181	Decatur City.....	136.92	20.00	27.75
182	Dedham.....	521.81	461.20	3.90
183	Deep River.....	719.30	413.24	11.00
184	Defiance.....	334.88	1,051.88	
185	Delaware.....	123.14	25.00	
186	Delhi.....	416.97	381.31	
187	Delmar.....	532.85	193.43	25.00
188	Deloit.....	222.13	166.64	
189	Delphos.....			
190	Delta.....	178.97	897.00	



## —EXPENDITURES—Continued

Total street depart- ment expenditures	Total municipal indus- tries expenditures	Total bond expendi- tures	Total miscellaneous expenditures	Grand total of expenditures	Number
446.90	254.02		20.00	884.26	127
93.20		617.50		764.45	128
1,184.74	2,337.25	1,175.00		7,344.48	129
828.10	585.31			1,815.42	130
641.42				952.23	131
3,500.97	3,788.79	517.50		9,166.56	132
3,253.08	6,041.27	3,072.50	60.64	14,503.93	133
37.91	57.09			440.68	134
2,750.45	293.85			4,920.83	135
659.83	608.05	840.00		2,719.15	136
900.68				1,559.71	137
2,120.70	1,989.59	7,305.00	6.00	12,488.33	138
704.78				769.20	139
272.15				441.18	140
834.44	1,256.33			2,785.22	141
396.78	31.90			575.18	142
354.14	8,367.18	4,643.63	11.90	28,571.18	143
696.26	1,055.18	1,310.00	20.35	4,264.82	144
508.18	8,400.23	429.50		9,956.66	145
1,364.79	298.31	330.00		2,334.95	146
1,143.24	1,507.74	549.70	25.30	6,077.31	147
1,745.70	1,178.16	75.00	1,248.35	5,569.30	148
365.60				537.79	149
2,726.50	2,511.26	2,148.84	798.96	9,627.98	150
226.40			225.84	1,400.68	151
527.29	19.87		4.76	835.24	152
2,230.29	1,100.36	784.00	39.50	6,752.73	153
380.11		530.70		1,129.02	154
6,691.07	58,153.80	3,746.71		78,334.89	155
8.00				92.04	156
1,293.39	1,268.60			3,706.44	157
1,651.30	4,551.01	579.50	509.49	9,477.15	158
683.78	9,728.09		2,525.00	17,228.07	159
5,341.73	7,444.88	16,971.89	739.37	34,028.99	160
139.84	7.21			209.10	161
517.65	731.59	1,768.19	6.00	3,821.10	162
528.65	46.68	580.00		1,924.12	163
833.24	1,775.76	240.00	3.71	3,206.24	164
587.21				746.39	165
553.09				1,114.87	166
848.50	1,806.94			4,400.44	167
262.30			25.00	575.26	168
308.97		4,115.00		4,742.40	169
1,049.31	1,074.61			3,084.50	170
168.05		1,500.00	66.66	2,078.00	171
853.11	2,259.60	591.67		4,716.48	172
546.60				936.25	173
1,383.61	3,265.92	4,426.25	963.32	28,688.04	174
262.38				616.80	175
1,503.84	2,052.12	5,185.31	1,423.90	12,910.57	176
4,608.67	3,507.92			8,402.77	177
636.76	800.84	1,368.25	10.59	3,405.49	178
437.56	840.50		39.63	2,033.29	179
1,287.58	10,308.95	10,645.05	405.07	27,589.86	180
411.98	59.76			656.41	181
1,665.25	2,837.67		1,102.55	6,592.38	182
586.34	868.75	629.64		3,228.27	183
151.35	1,011.80			2,549.91	184
458.77				606.91	185
424.93	146.47		3.42	1,373.10	186
487.62	1,038.93	2,891.00		5,168.83	187
962.20	507.22	300.00	16.78	2,174.97	188
76.00				76.00	189
3,476.56	449.83			5,002.36	190



TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
191	Denver.....	2,004.44	134.33	418.96
192	Derby.....	169.93	35.00	10.50
193	De Soto.....	220.88	143.58	1.88
194	Dexter.....	760.41	506.15	152.56
195	Diagonal.....	1,464.22	102.77	.....
196	Dickens.....	409.20	28.00	.....
197	Dike.....	1,913.44	328.46	150.00
198	Dixon.....	397.26	698.16	.....
199	Dolliver.....	347.09	.....	.....
200	Donahue.....	382.23	195.12	.....
201	Donnan.....	148.34	.....	.....
202	Donnellson.....	560.92	889.30	37.00
203	Doon.....	520.06	625.53	145.42
204	Dougherty.....	171.19	326.94	32.45
205	Dow City.....	443.79	426.65	90.20
206	Dows.....	1,209.39	747.64	568.17
207	Drakesville.....	80.65	5.77	13.20
208	Dumont.....	1,333.79	8.00	599.48
209	Duncombe.....	535.54	499.00	.....
210	Dundee.....	183.83	144.03	.....
211	Dunkerton.....	502.69	908.19	.....
212	Dunlap.....	614.51	1,328.75	761.51
213	Durango.....	200.00	.....	.....
214	Durant.....	1,115.38	1,397.77	126.12
215	Dysart.....	2,291.43	1,726.46	371.92
216	Earlham.....	1,399.28	880.49	137.50
217	Earling.....	636.20	456.06	.....
218	Earlville.....	1,393.80	352.81	.....
219	Early.....	8,459.41	1,000.87	340.31
220	East Peru.....	230.72	244.12	.....
221	Eddyville.....	587.44	774.83	28.50
222	Edgewood.....	428.13	291.30	.....
223	Elberon.....	2,136.49	1,017.16	15.00
224	Eldridge.....	295.02	603.87	46.00
225	Elgin.....	1,674.45	109.54	.....
226	Elkader.....	1,412.99	1,479.53	120.00
227	Elkhart.....	4.16	18.42	.....
228	Elk Horn.....	947.07	714.77	166.37
229	Elkport.....	32.00	.....	.....
230	Elliott.....	563.71	745.59	150.00
231	Ellston.....	229.05	150.42	.....
232	Ellsworth.....	232.86	551.44	48.00
233	Elma.....	869.77	1,602.52	183.96
234	Ely.....	60.46	127.07	.....
235	Emerson.....	1,387.21	280.64	608.88
236	Epworth.....	312.95	171.53	129.91
237	Essex.....	1,008.11	1,532.81	29.35
238	Everly.....	1,224.79	399.88	347.42
239	Exira.....	1,044.96	1,920.33	189.82
240	Exline.....	113.88	125.93	.....
241	Fairbank.....	863.89	472.72	.....
242	Fairfax.....	213.72	388.09	37.75
243	Farley.....	2,375.21	433.14	101.10
244	Farmersburg.....	377.35	217.42	.....
245	Farmington.....	1,389.82	1,456.89	70.91
246	Farnhamville.....	250.00	540.00	.....
247	Farragut.....	536.31	469.73	3.60
248	Fayette.....	1,270.99	1,094.02	677.65
249	Fenton.....	691.50	203.90	.....
250	Ferguson.....	111.45	66.58	.....
251	Fertile.....	579.21	51.15	.....
252	Floris.....	37.55	.....	.....
253	Floyd.....	240.03	355.71	13.28
254	Fonda.....	1,723.86	1,189.80	150.26



## —EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
2,019.27	7,513.31		807.50	12,897.81	191
803.33	16.50			1,035.26	192
479.01	559.57			1,404.92	193
1,362.88	2,747.39	4,804.75	97.32	10,431.46	194
667.67	1,402.52	2,647.50		6,284.68	195
255.75				692.95	196
1,113.47	19,019.17		809.70	23,334.24	197
1,153.80	541.93	510.00		3,301.15	198
147.14	599.42			1,093.65	199
180.25		575.56		1,333.16	200
113.17				261.51	201
1,468.90	3,095.38	1,840.00		7,891.50	202
1,047.14	1,208.29	2,244.90		5,791.34	203
435.08				965.66	204
1,344.34	1,736.69	9.36	211.42	4,262.45	205
4,639.51	1,434.14	1,112.74		9,711.59	206
158.21	1.50			259.33	207
1,194.93	1,425.13	1,859.37	82.50	6,503.20	208
597.91	1,648.06	934.00		4,214.51	209
474.85				802.71	210
482.28	22,924.52	84.45	3,000.00	27,902.13	211
2,906.16	5,522.32	5,406.35	345.28	16,884.88	212
161.27				361.27	213
1,961.49	7,939.26	2,004.19	853.68	15,397.89	214
3,848.76	13,915.88	1,233.75	3,900.00	27,288.20	215
682.04	7,601.09	3,684.17	80.00	14,464.57	216
723.60	724.25	1,070.00		3,610.11	217
672.38	8,981.82			11,400.81	218
5,951.50	2,312.78	300.00	1,000.00	19,364.87	219
767.84	83.51			1,326.19	220
1,895.38	1,798.33		205.59	5,290.07	221
2,250.14	1,790.42	1,118.75	81.95	5,960.69	222
545.05	343.60		164.87	4,222.17	223
626.37	5,894.17	382.50	1,011.47	8,859.40	224
2,356.78	1,259.17	6,226.88	250.00	11,876.82	225
8,265.60	6,240.69	2,495.00		20,013.81	226
151.37	3,166.35			3,340.30	227
1,704.80	15,835.35	1,371.25	4.27	20,743.88	228
340.28				372.28	229
755.66	1,607.92	975.00		4,797.88	230
387.79	71.23			838.49	231
934.57	7,925.19	2,795.00		12,487.06	232
1,681.85	2,084.82		37.92	6,460.84	233
1,142.81				1,330.34	234
1,012.58	958.67	4,700.00	633.77	9,581.75	235
1,159.48	831.74			2,605.61	236
1,687.71	2,423.11	1,663.96		8,345.05	237
2,345.06	819.17	1,635.00	279.40	7,050.72	238
3,547.81	8,265.08	1,210.00	4.08	16,182.08	239
469.55	92.86		17.19	819.41	240
1,395.91	12,341.29		5,585.72	20,659.53	241
1,927.46			5.10	2,572.12	242
807.17	503.73	307.50	1,654.49	6,182.34	243
2,329.51	670.97	455.00	52.12	4,102.37	244
1,073.98	8,434.89		1,100.00	13,526.49	245
637.28	7,176.46	600.00		9,203.74	246
932.83	933.57	2,325.00	354.36	5,555.40	247
3,004.08	1,750.03	9.00	1,246.34	9,052.11	248
746.96	893.48	896.00		3,431.84	249
247.79		623.90		1,049.72	250
74.65	320.52	575.00		1,600.53	251
82.24				119.79	252
669.17		587.50		1,865.69	253
1,968.79	15,313.16	2,990.00	50.00	23,385.87	254



TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
255	Fontanelle.....	480.32	704.34	
256	Fort Atkinson.....	411.56	573.22	
257	Fostoria.....	137.96	61.92	
258	Franklin—R. F. D. West Point.....	28.75		
259	Fraser.....	246.19		
260	Fredericksburg.....	361.76	163.68	976.14
261	Frederika.....	196.85	65.00	
262	Fredonia—P. O. Columbus Junction.....	124.35		
263	Fremont.....	1,091.21	303.00	
264	Galt.....	436.04	63.00	10.00
265	Galva.....	1,964.21	297.00	4,765.57
266	Garber.....	111.94	77.19	
267	Garden Grove.....	349.88	366.28	15.90
268	Garnavillo.....	410.15	1,091.74	9.00
269	Garner.....	1,817.67	1,513.42	1,132.31
270	Garrison.....	1,099.13	553.28	271.88
271	Garwin.....	297.83	159.21	
272	Geneva.....	314.50	47.00	
273	George.....	1,062.26	1,600.97	382.80
274	Gilbert.....	177.28	70.66	4.00
275	Gilbertville.....	327.67	27.67	
276	Gilman.....	612.58	416.12	2.00
277	Gilmore City.....	2,135.29	800.00	60.00
278	Gladbrook.....	944.40	1,543.69	146.42
279	Glidden.....	9,505.24	1,693.25	643.57
280	Goldfield.....	691.44	1,020.43	59.50
281	Goodell.....	1,105.52	369.19	48.07
282	Goose Lake.....	254.24	142.00	20.00
283	Gowrie.....	1,902.67	1,217.00	
284	Graettinger.....	809.97	1,440.98	889.64
285	Graf.....	235.24		
286	Grafton.....	594.09	110.00	
287	Grand Junction.....	985.74	1,179.60	14,967.45
288	Grand Mound.....	282.68	841.85	450.60
289	Grand River.....	238.06	628.15	2.50
290	Grandview.....	183.74	9.14	
291	Granger.....	470.28	550.38	
292	Grant.....	258.19	64.35	
293	Granville.....	1,727.84	95.91	111.34
294	Gravity.....	877.80	83.74	
295	Gray.....	458.07	19.75	
296	Greeley.....	433.14	51.80	
297	Greene.....	1,080.81	1,702.58	417.92
298	Greenfield.....	942.01	1,935.31	1,201.78
299	Green Island.....	280.24	62.80	
300	Greenville.....	142.34	30.00	13.00
301	Grimes.....	2,601.71	60.72	
302	Griswold.....	1,651.69	2,329.44	313.97
303	Gruver.....	194.01		
304	Guernsey.....	195.48		
305	Guttenberg.....	4,160.84	787.11	501.53
306	Halbur.....	270.47	380.00	45.00
307	Hamilton.....	112.56		4.00
308	Hancock.....	3,127.78		10.00
309	Hanlontown.....	185.85	35.28	96.20
310	Hansell.....	75.34	121.84	
311	Harcourt.....	307.79	188.03	
312	Hardy.....	249.49	71.58	18.54
313	Harper.....	133.37	131.22	
314	Harpers Ferry.....	443.09	8.79	
315	Harris.....	713.03	76.50	294.08
316	Hartford.....	22.65		
317	Hartley.....	2,158.15	1,712.74	920.77
318	Hartwick.....	35.94	8.00	



## —EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
3,242.08	14,189.05			18,615.79	255
887.00	130.19	532.05	300.27	2,834.29	256
475.56	23.47			698.91	257
148.24			3.00	179.99	258
369.80				615.99	259
1,392.48	9,771.50		2,082.58	14,748.14	260
778.32	10,000.00	52.50		11,092.67	261
79.27				203.62	262
1,031.64	556.39	2,096.50		5,078.74	263
208.14				717.18	264
910.77	2,075.73	1,199.52		11,212.80	265
389.38	35.00			613.51	266
660.68	508.29		8.39	1,909.42	267
2,766.61	2,988.44	1,540.00	20.75	8,826.69	268
2,590.44	4,403.47	6,031.33	1,689.66	19,178.30	269
1,335.03	905.09	1,480.00		5,644.41	270
2,391.88	1,147.61	250.00	9.00	4,255.53	271
394.47	43.50			799.47	272
3,631.25	5,969.51	1,805.00	703.43	15,155.22	273
387.55	584.99			1,224.48	274
986.05				1,341.39	275
1,192.14	3,785.32		34.63	6,042.79	276
8,852.67	3,377.54	3,392.29	3,000.00	21,617.79	277
2,623.74	3,399.53	3,459.70	32.89	12,150.37	278
3,724.52	28,796.21	11,300.74	484.58	56,148.11	279
1,665.64	4,529.44	1,267.50		9,233.95	280
481.42				2,004.20	281
369.10	469.64	606.98		1,861.96	282
2,242.39	25,075.03	9,930.42		40,367.51	283
3,150.47	2,288.95	2,699.01		11,279.02	284
				235.24	285
113.16	4,158.03	695.00	23.00	5,693.28	286
2,239.31	4,334.55	899.17	12,229.12	36,834.94	287
1,846.55	1,468.05			4,889.73	288
531.59	33.69			1,433.99	289
753.32	81.48			1,027.68	290
68.19	3,861.78	3,420.00	300.00	8,670.63	291
400.70	53.52			776.76	292
854.79	860.11	1,878.75	64.74	5,593.48	293
907.70	164.89			2,034.13	294
749.57	585.61	725.00		2,538.00	295
1,489.86	17.25			1,992.05	296
4,046.51	5,192.60	2,650.00	1,633.35	16,723.77	297
5,867.01	110,221.87	11,510.73	13,927.79	145,606.50	298
470.19			225.11	1,038.34	299
350.21	26.00			561.55	300
302.19	7,579.16	893.75	340.66	11,778.19	301
2,318.91	3,347.91		1,631.12	11,593.04	302
314.52				508.53	303
240.86				436.34	304
8,197.93	24,300.55	12,283.72	7,438.03	57,669.71	305
813.94	224.08			1,733.49	306
91.80	132.52			340.88	307
448.64	7,802.64	186.72		11,575.78	308
382.71	74.75	511.25		1,286.04	309
584.98				782.16	310
1,903.04	448.30	857.00		3,704.16	311
423.07	33.54			796.22	312
572.74				837.33	313
639.20	1,893.07			2,984.15	314
56.25	5,281.46	778.34		7,199.66	315
688.58	13.15	1,027.50		1,751.88	316
4,245.98	28,034.08	11,508.12	4,480.00	53,059.84	317
1,089.47				1,131.41	318



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
319	Harvey	216.26	53.49	
320	Hastings	858.91	57.80	
321	Havelock	679.51	379.32	184.05
322	Hawkeye	255.52	600.00	20.00
323	Hayesville	171.07	257.84	
324	Hazleton	321.67	163.27	110.00
325	Hedrick	3,093.88	233.21	
326	Henderson	124.30	130.26	
327	Hepburn	13.13		
328	Hills	223.50	137.45	
329	Hillsboro	480.39		
330	Hinton	327.70	960.00	
331	Holland	464.33	625.16	
332	Holstein	4,078.86	1,916.07	60.41
333	Holy Cross—P. O. N. Buena Vista	133.09		
334	*Hopeville—P. O. Murray			
335	Hopkinton	796.83	1,104.81	
336	Hornick	199.49	200.00	
337	Hospers	446.83	928.36	353.05
338	Hubbard	1,011.42	1,538.00	67.15
339	Hudson	740.45	742.29	10.80
340	Hull	2,923.61	41.00	1,189.01
341	Humeston	795.06	581.10	70.00
342	Hurstville	194.00	130.52	20.00
343	Huxley	695.97	349.01	
344	Imogene	375.76	17.55	
345	Inwood	729.64	1,050.53	
346	Ionia	233.82	421.78	
347	Ireton	1,814.05	247.21	
348	Irwin	1,999.03	1,683.62	
349	Jackson Junction	203.85		
350	Jamaica	502.53	634.90	
351	Janesville	377.45	110.78	10,026.69
352	Jesup	500.73	691.59	68.37
353	Jewell Junction—P. O. Jewell	1,287.98	3,227.93	510.38
354	Joice	240.78	72.48	55.75
355	Jolley	239.19	195.10	26.00
356	Kalona	741.34	745.12	2.00
357	Kamrar	123.89	175.00	10.00
358	Kanawha	1,214.14	1,458.65	538.34
359	Kellerton	866.27	414.65	
360	Kelley	628.14		30.00
361	Kellogg	981.71	528.99	35.00
362	Kensett	2,552.01	18.40	
363	Kent	138.74		
364	Keosauqua	1,454.57	792.73	10.00
365	Keota	1,046.02	1,009.22	220.25
366	Keswick	165.69	17.00	
367	Keystone	863.90	1,218.93	240.24
368	Kimballton	3,028.78	209.39	
369	Kingsley	2,117.44	2,073.21	1,076.92
370	Kinross	88.90		
371	Kirkman	212.37	59.10	
372	Kirkville	251.84		
373	Kiron	248.40	64.46	15.00
374	Klemme	1,531.28	34.40	11.50
375	Knierim	253.31	193.20	
376	Lacona	403.17	498.43	23.00
377	Ladora	371.52	119.77	.41
378	Lake Mills	1,888.53	1,645.50	2,169.16
379	Lake Park	673.65	994.30	2,539.51
380	Lakeside	80.00	310.00	12.00
381	Lake View	2,688.79	2,640.85	8,878.73
382	Lakota	6,712.14	687.28	25.00



## —EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
434.01	23.31			727.07	319
470.97	78.22	450.50		1,916.40	320
454.92	991.84	671.73	406.31	3,767.68	321
1,234.67	1,840.62	948.06		4,898.87	322
225.93	41.38		14.98	711.20	323
773.78				1,368.72	324
1,700.37	1,573.31			6,600.77	325
318.16	46.91	10.00	514.24	1,143.87	326
178.36				191.49	327
1,355.75				1,716.70	328
407.47				887.86	329
564.17	3,608.52		730.39	6,190.78	330
432.81	67.50			1,589.80	331
3,069.66	5,189.68	8,965.00		23,279.68	332
190.27	220.49		1.27	545.12	333
					334
2,682.37	896.33	1,070.65		6,550.99	335
597.17	648.05	902.50	25.37	2,572.58	336
1,248.95	1,213.55	2,330.00	3.00	6,523.74	337
1,797.70	2,503.36	1,800.20		8,717.83	338
641.46	7,161.11		12.50	9,308.61	339
1,241.54	15,748.40	2,090.40		23,233.96	340
1,509.87	3,927.67	5,173.65	1,578.82	13,636.17	341
184.79				529.31	342
384.41	982.84	4,540.00		6,952.23	343
88.46	3,098.35			3,580.12	344
1,263.94	2,472.51	3,705.00		9,221.62	345
520.57				1,176.17	346
2,916.20	2,449.70	2,554.59	139.82	10,121.57	347
	1,209.25	525.00	500.00	5,916.90	348
794.55				998.40	349
589.00	10,437.56	168.80	1,662.50	13,995.29	350
450.03	543.13	2,368.75		13,876.83	351
2,277.23	1,556.71		3,692.00	8,786.63	352
1,985.03	2,496.83	4,718.75	934.34	15,161.24	353
1,017.67	73.50	656.30		2,116.48	354
596.50	33.15			1,089.94	355
2,271.79	1,176.20	625.00	90.83	5,652.28	356
657.78	1,857.71			2,824.38	357
2,259.24	1,957.94	2,183.51	206.22	9,818.04	358
422.27	60.00	1,840.00	338.97	3,942.16	359
300.25	2,093.56	45.00		3,096.95	360
10,227.21	2,888.33	1,080.25		15,741.49	361
8.25	810.91	1,108.00		4,497.57	362
313.58		588.35		1,040.67	363
1,515.40	1,961.34			5,734.04	364
3,965.32	3,501.26	10,011.25	246.24	19,999.56	365
624.47	25.00			832.16	366
13,578.32	535.72	2,075.00		18,512.11	367
713.90	9,701.95	2,242.50	1,000.00	16,896.52	368
2,318.28	4,667.51	1,625.00		13,878.36	369
445.45		115.00		649.35	370
122.40	366.55	775.00		1,535.42	371
209.80				461.64	372
499.66	358.62			1,186.14	373
1,064.20	2,250.44	2,668.25		7,560.07	374
478.54				925.05	375
1,049.42				1,974.02	376
511.20	969.55		39.16	2,011.61	377
5,340.93	25,271.19	23,010.63	4,980.60	64,306.54	378
1,977.35	6,051.68	4,641.25	454.55	17,332.29	379
281.76	12.00			695.76	380
6,002.16	28,972.46	1,670.04	6,901.59	57,754.62	381
870.17	1,749.75	1,050.00		11,094.34	382



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
383	Lamoni.....	1,552.23	1,501.36	2,122.14
384	Lamont.....	402.07	504.05	
385	Lamotte.....	323.19	351.32	
386	Lanesboro.....	333.70	194.39	20.68
387	Lansing.....	1,964.46	2,455.76	203.69
388	La Porte City.....	1,097.47	3,117.21	7,725.59
389	Larchwood.....	1,252.71	99.01	
390	Larrabee.....	288.80	52.91	
391	Latimer.....	338.00	230.00	
392	Laurel.....	216.95	1,239.28	
393	Laurens.....	1,533.26	1,363.09	987.24
394	Lawler.....	965.15	1,126.00	
395	Lawton.....	897.18	103.97	40.00
396	Le Claire.....	1,206.64	1,020.80	
397	Ledyard.....	799.11	793.92	
398	Le Grand.....	234.78	62.62	
399	Lehigh.....	1,383.98	791.30	92.50
400	Leighton.....	110.59	13.22	
401	Leland.....	254.12	6.30	
402	Lenox.....	2,280.76	2,053.33	307.08
403	LeRoy.....	295.49		32.20
404	Lester.....	568.80	359.82	23.00
405	Letts.....	366.37	203.09	
406	Lewis.....	627.26	188.22	35.00
407	Libertyville.....	217.92	478.95	4.25
408	Lidderdale.....	447.68	442.67	
409	Lime Springs.....	290.69	875.00	111.32
410	Lincoln.....	474.98	21.05	
411	Linden.....	724.40	778.94	
412	Lineville.....	293.96	560.56	301.22
413	Linn Grove.....	1,939.43	28.00	
414	Lisbon.....	393.46	801.78	300.60
415	Liscomb.....	160.28	56.16	
416	Littleport.....	197.52	175.57	44.02
417	Little Rock.....	4,012.89	596.70	852.58
418	Little Sioux.....	143.64	18.00	
419	Livermore.....	1,055.23	168.84	1,731.65
420	Lockridge.....	680.00	1,383.59	
421	Logan.....	1,213.38	2,013.87	294.94
422	Lohrville.....	2,150.44	3,692.05	524.80
423	Lone Rock.....	247.97		
424	Lone Tree.....	1,785.33	710.14	
425	Long Grove.....	237.79	130.05	23.63
426	Lorimor.....	486.21	480.61	30.00
427	Lost Nation.....	1,831.22	593.95	241.59
428	Lovilia.....	1,561.43	103.14	
429	Lowden.....	971.08	752.36	106.00
430	Low Moor.....	192.12	44.90	
431	Luana.....	511.78	145.28	
432	Lucas.....	175.98	351.65	8.72
433	Luther.....	223.84		
434	LuVerne.....	779.30	973.05	2.00
435	Luxemburg—P. O. New Vienna.....	88.66	12.00	
436	Luzerne.....	321.98	120.00	
437	Lynnvile.....	283.40	508.25	
438	Lytton.....	316.66	415.19	2.25
439	McCallsburg.....	280.67	133.31	
440	McCausland.....	441.36	620.83	
441	McClelland.....	444.79	92.13	1.50
442	McGregor.....	692.08	2,382.60	762.76
443	McIntire.....	291.07	269.11	
444	Macedonia.....	554.96		10.00
445	Macksburg.....	139.20	11.40	1.00
446	Magnolia.....	72.89	53.85	



## —EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
2,289.05	55,164.81	12,208.75	1,297.56	76,135.90	383
943.11	762.26	.....	.....	2,611.49	384
467.32	1,762.95	.....	15.00	2,919.78	385
770.69	161.09	.....	.....	1,480.55	386
4,525.33	3,112.23	3,050.00	32.77	15,344.24	387
2,647.98	24,459.56	42,235.75	3,175.68	84,459.24	388
635.52	7,004.77	910.66	.....	9,902.67	389
278.95	507.57	187.50	4.25	1,319.98	390
471.86	1,203.37	.....	.....	2,243.23	391
513.41	.....	.....	.....	1,969.64	392
4,095.21	24,099.35	.....	212.55	32,290.70	393
1,293.20	5,688.24	.....	.....	9,072.59	394
448.06	876.60	230.00	.....	2,595.81	395
1,288.27	.....	662.41	1,193.77	5,371.89	396
651.37	763.70	161.50	.....	3,169.60	397
484.33	.....	.....	.....	781.73	398
948.16	10,002.19	1,250.00	122.20	14,590.33	399
1,208.63	.....	.....	.....	1,332.44	400
553.03	32.75	.....	164.19	1,010.39	401
1,656.01	24,361.44	7,129.60	396.99	38,185.21	402
135.02	.....	.....	.....	462.71	403
719.25	720.76	.....	600.00	2,991.63	404
920.86	62.50	255.50	43.71	1,852.03	405
988.99	2,777.71	850.00	105.05	5,572.23	406
608.43	.....	.....	.....	1,309.55	407
444.33	114.38	180.00	.....	1,629.06	408
2,333.06	1,225.96	2,058.86	.....	6,894.89	409
428.99	1,469.82	515.00	.....	2,909.84	410
492.12	979.86	462.75	.....	3,438.07	411
696.43	167.90	.....	.....	2,020.07	412
254.08	1,063.40	708.75	.....	3,993.66	413
4,795.55	2,681.86	6,123.63	1,035.05	16,131.93	414
368.13	226.82	.....	236.29	1,047.68	415
312.97	.....	.....	14.91	744.99	416
856.04	1,457.99	417.46	1,575.30	9,768.96	417
88.75	2,727.43	701.13	866.80	4,545.75	418
1,113.83	9,853.03	.....	177.50	14,100.08	419
290.00	50.00	.....	.....	2,403.59	420
3,521.67	7,160.52	4,186.12	.....	18,390.50	421
2,838.56	2,842.29	3,064.01	.....	15,112.15	422
397.35	952.24	1,060.00	.....	2,657.56	423
1,545.95	2,703.58	.....	1,037.14	7,782.14	424
367.77	1,210.67	.....	.....	1,969.91	425
662.20	158.32	700.00	10.25	2,527.59	426
809.11	984.92	1,180.00	.....	5,640.79	427
545.04	12.46	.....	.....	2,222.07	428
2,558.35	1,596.67	1,222.56	.....	7,207.02	429
579.93	634.75	1,205.00	.....	2,656.70	430
1,151.95	.....	.....	.....	1,809.01	431
720.79	54.05	.....	44.07	1,355.26	432
230.17	339.42	600.00	.....	1,393.43	433
3,443.77	1,237.13	525.00	.....	6,960.25	434
142.23	.....	.....	.....	242.89	435
349.41	.....	.....	.....	791.39	436
925.23	397.96	.....	.....	2,114.84	437
1,096.17	2,857.59	830.00	52.97	5,570.83	438
662.40	80.37	635.00	35.00	1,826.75	439
110.41	160.00	.....	.....	1,332.60	440
307.37	.....	876.25	.....	1,722.04	441
2,506.62	3,594.23	5,204.79	557.50	15,700.58	442
682.29	.....	.....	.....	1,242.47	443
331.15	1,503.75	628.26	.....	3,028.12	444
226.23	.....	30.00	14.44	422.27	445
594.29	62.67	250.00	.....	1,033.70	446



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
447	Malcom.....	497.33	603.37	
448	Mallard.....	594.23	417.25	
449	Maloy.....	10.00	68.00	
450	Malvern.....	2,508.56	1,209.45	
451	Manilla.....	1,630.23	1,299.00	10.86
452	Manly.....	1,389.48	914.81	14,939.39
453	Manning.....	2,424.42	4,068.18	2,589.06
454	Manson.....	1,135.45	2,690.19	1,018.90
455	Mapleton.....	1,250.48	1,203.42	2,711.79
456	Marathon.....	2,089.78	49.25	5.00
457	Marble Rock.....	706.39	809.01	25.00
458	Marcus.....	1,768.70	1,568.85	261.90
459	Marne.....	282.89	24.50	
460	Marquette.....	603.31	544.60	
461	Martelle.....	329.68	128.12	126.62
462	Martensdale.....	111.00		
463	Martinsburg.....	573.11		
464	Marysville—R. F. D. Hamilton.....	80.31	39.34	6.00
465	Masonville.....	135.76	35.54	
466	Massena.....	681.19	509.81	150.77
467	Matlock.....	307.83	109.83	26.40
468	Maurice.....	423.24	103.30	
469	Maxwell.....	976.66	887.31	
470	Maynard.....	1,019.52	3.50	
471	Maysville.....	85.89		
472	Mechanicsville.....	2,981.77	176.27	12,100.00
473	Mediapolis.....	712.80	275.41	36.72
474	Melbourne.....	840.72	1,314.63	
475	Melcher.....	951.11	1,324.71	1.25
476	Melrose.....	1,064.08		
477	Melvin.....	325.00	442.99	386.55
478	Menlo.....	1,126.92	511.92	5.00
479	Meriden.....	1,211.82		
480	Merrill.....	930.27	1,990.41	
481	Meservey.....	258.71	343.70	20.95
482	Middletown.....	168.88	46.56	
483	Miles.....	333.19	203.42	78.00
484	Milford.....	2,618.06	1,558.03	134.60
485	Millersburg.....	94.54	117.38	
486	Millerton.....	522.48	21.11	6.00
487	Milo.....	550.45	797.51	
488	Milton.....	439.54	496.99	26.50
489	Minburn.....	58.39	197.54	8.05
490	Minden.....	1,295.48	263.14	
491	Mingo.....	329.97	130.44	4.00
492	Mitchell.....	34.79	14.00	
493	Mitchellville.....	696.80	491.39	
494	Modale.....	314.76	318.04	
495	Mondamin.....	282.87	604.35	
496	Moneta.....	298.37		
497	Monmouth.....	257.47	60.00	
498	Monona.....	3,218.96	1,112.73	187.68
499	Monroe.....	1,424.12	1,353.39	10.00
500	Montezuma.....	731.09	1,300.48	744.05
501	Montour.....	217.57	604.53	
502	Montrose.....	417.13	441.85	44.50
503	Moorhead.....	301.18	109.14	
504	Moorland.....	274.12	59.87	148.94
505	Moravia.....	594.67	401.01	
506	Morley.....	108.00		
507	Morning Sun.....	1,159.19	1,017.06	30.00
508	Morrison.....	159.85	57.00	5.00
509	Moulton.....	598.28	409.78	88.19
510	Mount Auburn.....	351.51	51.00	



## —EXPENDITURES—Continued

Total street depart- ment expenditures	Total municipal indus- tries expenditures	Total bond expendi- tures	Total miscellaneous expenditures	Grand total of expenditures	Number
3,313.45	853.30		12.08	5,279.53	447
979.70	1,311.70	658.27	200.17	4,161.32	448
176.75				254.75	449
2,552.79	8,996.38	4,633.92	495.27	20,396.37	450
1,782.53	19,362.52	3,707.50	47.75	27,840.39	451
4,724.64	4,247.84	2,629.16	1,203.15	30,048.47	452
4,498.49	36,217.81	17,463.75	1,750.00	69,011.71	453
4,370.34	5,695.01	9,680.00	1,965.63	26,555.52	454
3,054.29	26,653.77	18,567.38	925.00	54,366.13	455
346.70	14,146.96	2,862.22		19,499.91	456
1,492.93	998.62			4,031.95	457
31,233.66	8,477.57	12,784.75	3,066.70	59,162.13	458
614.44	596.25	1,176.69		2,694.77	459
1,131.20	1,201.26	4,775.62		8,255.99	460
298.78	643.09	330.00		1,856.29	461
313.53		25.00		449.53	462
181.21	33.30			787.62	463
113.31	10.57			249.53	464
1,014.84				1,186.14	465
1,334.35	992.48	1,570.00		5,238.60	466
165.82	234.89			844.77	467
419.52	381.11	2,072.85		3,400.02	468
861.63	1,788.49	1,004.50	397.14	5,915.73	469
1,732.90	1,516.74			4,272.66	470
355.52				441.41	471
1,687.95	1,654.08		3,373.27	21,973.34	472
2,419.14	3,169.06		107.20	6,720.33	473
2,934.38	1,126.09	1,182.50		7,398.32	474
549.74	143.80	550.00	242.04	3,762.65	475
460.61	35.34	1,344.48		2,904.51	476
884.07	30.00	1,150.00		3,218.61	477
891.11	1,120.10	2,385.40		6,040.45	478
	104.55			1,316.37	479
992.77	1,104.69		1,098.29	6,116.43	480
810.69	529.10			1,963.15	481
214.59				430.03	482
1,380.07	1,506.33			3,501.01	483
3,695.33	19,794.73	11,610.31	112.33	39,523.39	484
388.34	131.64	59.20		791.10	485
273.32	10.66		2.85	836.42	486
1,148.65	5,788.23		800.00	9,084.84	487
1,535.63	189.61	75.00	.98	2,764.25	488
820.52	2.50		37.50	1,124.50	489
673.54	1,079.22	60.00	37.20	3,408.58	490
457.94	109.18	397.50	60.62	1,489.65	491
348.01	16.35			413.15	492
1,314.87	2,996.82	335.00	2,043.45	7,878.33	493
679.75	350.55	1,200.00		2,863.10	494
1,330.82	3,432.38	1,955.24		7,605.66	495
189.44				487.81	496
651.98	21.25		1.86	992.56	497
1,844.16	6,844.79	8,370.63	735.38	22,314.33	498
1,885.62	1,582.25	8,242.50		14,497.88	499
2,904.79	9,580.44	5,965.84	268.37	21,495.06	500
664.90	111.51			1,598.51	501
651.95	348.98		69.96	1,974.37	502
780.38	2,019.36		20.85	3,230.91	503
587.24				1,070.17	504
4,204.74	270.53			5,470.95	505
419.29				527.29	506
1,205.55	2,043.99	3,827.67	34.44	9,317.90	507
241.00	65.00			527.85	508
728.44	4,736.89	5,846.66	.39	12,408.63	509
500.29	19.50	115.00		1,037.30	510



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
511	Mount Ayr.....	4,771.50	2,288.78	1,056.40
512	Mount Sterling.....	528.55	60.00	11.20
513	Mount Union.....	190.47	90.37	
514	Mount Vernon.....	3,671.13	928.70	2,717.56
515	Moville.....	7,432.33	215.16	252.12
516	Murray.....	985.85	521.28	
517	Nashua.....	3,404.06	1,786.80	1,222.79
518	Nemaha.....	47.42	100.00	
519	Neola.....	714.30	985.26	23.62
520	New Albin.....	790.86	1,015.20	
521	Newell.....	2,270.95	738.83	646.12
522	Newhall.....	576.22	741.68	
523	New Hartford.....	561.27	413.26	21.75
524	New Liberty.....	339.65		215.67
525	New London.....	1,057.89	1,449.55	25.00
526	New Market.....	596.53	1,443.77	
527	New Providence.....	135.91	82.26	
528	New Sharon.....	1,536.36	1,495.55	543.33
529	New Vienna.....	553.72	230.78	
530	New Virginia.....	215.91	336.07	
531	Nichols.....	645.05	328.96	
532	Nodaway.....	230.93	77.50	
533	Nora Springs.....	937.27	1,558.70	155.47
534	Northboro.....	283.59	32.25	
535	North Buena Vista.....	208.42	2.00	
536	North English.....	475.07	1,196.42	197.02
537	North Liberty.....	245.69	60.12	2.08
538	North Washington.....	281.40	41.86	
539	Northwood.....	1,643.25	1,462.78	1,216.35
540	Norwalk.....	726.39		
541	Norway.....	535.64	764.55	20.85
542	Numa.....	105.85	9.00	
543	Oakland.....	1,081.81	1,705.61	
544	Oakville.....	156.31	353.04	14.00
545	Ocheyedan.....	10,197.14	1,595.57	445.46
546	Odebolt.....	2,828.48	1,890.81	861.21
547	Ogden.....	2,143.11	1,764.06	99.05
548	Okoboji.....	2,211.22	650.29	20,134.47
549	Olds.....	234.40	12.00	
550	Old Town—P. O. Milford.....	177.01		
551	Olin.....	290.28	543.80	395.60
552	Ollie.....	34.70	182.96	
553	Oneida.....	54.66	10.75	
554	Onslow.....	342.42	192.00	
555	Orange City.....	3,747.05	2,021.95	8,016.23
556	Orchard.....	169.67	553.26	
557	Orient.....	776.00	100.00	
558	Orleans—P. O. Spirit Lake.....	659.27	232.62	
559	Ossian.....	828.52	596.92	261.39
560	Osterdock.....	35.00		
561	Oto.....	747.95	2.50	
562	Ottosen.....	343.02	705.30	485.36
563	Owasa.....	299.24		
564	Oxford.....	1,456.98	731.17	17.69
565	Oxford Junction.....	432.52	823.12	516.53
566	Oyens.....	339.61	495.00	
567	Pacific Junction.....	489.59	215.51	
568	Packwood.....	1,288.83	87.76	
569	Palmer.....	684.61	1,874.30	36.80
570	Palo.....	140.62		42.97
571	Panama.....	200.19	420.00	
572	Panora.....	4,927.83	1,584.36	57.50
573	Parkersburg.....	788.80	1,710.37	984.04
574	Parnell.....	240.92	455.90	15.60



## —EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
4,327.37	10,275.90	5,365.44	959.39	29,044.78	511
280.96				880.71	512
229.11			544.15	1,054.10	513
8,794.83	8,697.79	2,001.88	4,624.74	31,436.63	514
7,165.73	3,683.03			18,748.37	515
1,198.52	344.55			3,050.20	516
1,625.11	4,163.26	2,050.00		14,252.02	517
256.68	18.96		31.85	454.91	518
741.84	10,197.55	16,282.24	322.19	29,267.00	519
1,115.34	532.65	2,405.00	18.00	5,877.05	520
3,274.39	6,578.74	1,950.00	453.26	15,912.29	521
591.11	18,134.25	450.00	831.00	21,324.26	522
1,187.93	649.37			2,833.58	523
433.55				988.87	524
1,920.42	42,582.18	8,867.30	75,535.60	131,437.94	525
975.34	285.58			3,301.22	526
129.75	48.61	19.00		415.53	527
1,277.88	1,783.82	3,982.50	1,061.66	11,681.10	528
503.63	630.13			1,918.26	529
961.78	267.45			1,781.21	530
607.34	168.88			1,750.23	531
623.01				931.44	532
3,189.69	2,132.19	1,237.50	2,457.28	11,668.10	533
244.88	35.70	1,175.00		1,771.42	534
16.11			9.20	235.73	535
1,431.79	3,162.41	3,441.30		9,904.01	536
852.23	120.00			1,280.12	537
232.81				556.07	538
2,264.98	5,340.74	3,931.74	12.19	15,872.03	539
426.43				1,152.82	540
3,343.56	1,071.60			5,736.20	541
332.52				447.37	542
1,871.24	3,379.34	1,355.32	14.32	9,407.04	543
1,041.95	16.72			1,582.02	544
2,755.73	2,318.24	50.00		17,362.14	545
4,209.39	7,326.42		50.00	17,166.31	546
1,794.79	20,062.51	10,060.00		35,923.52	547
5,023.66	7,379.68	2,275.00	987.03	38,661.35	548
286.83	35.60			568.83	549
171.80				348.81	550
1,836.03	3,277.86			6,343.57	551
539.84	65.87			823.37	552
90.08	18.97		25.00	199.46	553
1,196.52	536.76		17.18	2,284.88	554
2,175.85	29,918.16	13,761.25	2,584.12	62,224.61	555
452.77		541.25		1,716.95	556
2,266.14	52.50	4,837.47	256.52	8,288.63	557
882.15	14.00		159.00	1,947.04	558
1,753.38	2,455.66	637.50	338.29	6,871.66	559
145.62			3.00	183.62	560
453.98	678.29	1,105.00		2,987.72	561
203.70	661.22	761.17	25.00	3,184.77	562
173.00				472.24	563
2,094.20	740.98	981.03		6,022.05	564
2,355.75	2,499.69	1,912.50		8,540.11	565
229.77				1,064.38	566
425.52	30.61			1,161.23	567
231.28				1,607.87	568
392.19	2,327.82	279.88	687.82	6,283.47	569
	883.33	24.00		1,090.92	570
706.70	217.52	687.50		2,236.91	571
2,039.93	19,761.02	1,792.50		30,163.14	572
2,253.64	5,114.03	3,595.00	12.50	14,458.38	573
370.83	16.46	405.00		1,504.71	574



TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
575	Paton.....	579.93	486.95	33.00
576	Patterson.....	34.22	6.00	.....
577	Paullina.....	2,372.01	1,785.25	122.28
578	Peosta.....	60.00	.....	.....
579	Persia.....	618.34	376.00	.....
580	Peterson.....	1,146.35	915.52	10,781.80
581	Pierson.....	765.11	463.04	331.20
582	Pilot Mound.....	444.87	113.84	10.00
583	Pioneer.....	909.05	12.50	.....
584	Pisgah.....	171.65	827.09	.....
585	Plainfield.....	352.97	244.85	1.20
586	Plain View—R. F. D Walcott.....	106.31	.....	.....
587	Plano.....	149.88	.....	.....
588	Pleasanton.....	110.29	.....	5.00
589	Pleasant Plain.....	47.00	.....	.....
590	Pleasantville.....	1,297.59	618.29	165.69
591	Plover.....	328.72	149.97	.....
592	Plymouth.....	431.28	130.00	.....
593	Pocahontas.....	1,249.61	1,474.65	853.17
594	Polk City.....	125.36	148.25	.....
595	Pomeroy.....	1,139.37	998.47	294.17
596	Popejoy.....	825.04	358.85	16.10
597	Portsmouth.....	732.56	261.97	31.68
598	Postville.....	12,584.16	206.06	427.87
599	Prairieburg.....	396.53	20.00	.....
600	Prairie City.....	1,136.28	1,550.89	.....
601	Prescott.....	479.70	592.68	.....
602	Preston.....	963.21	293.19	2,122.55
603	Primghar.....	711.36	1,361.38	344.15
604	Princeton.....	596.32	2,663.30	.....
605	Promise City.....	584.29	31.00	.....
606	Protivin.....	104.07	136.53	13.60
607	Pulaski.....	184.30	60.00	.....
608	Quasqueton.....	178.51	248.99	15.00
609	Quimby.....	383.79	202.47	31.99
610	**Quincy.....	.....	.....	.....
611	Radcliffe.....	1,291.86	24.26	68.40
612	Rake.....	598.53	226.05	.....
613	Ralston.....	727.85	248.80	.....
614	Randalia.....	143.46	22.79	.....
615	Randall.....	102.24	20.00	.....
616	Randolph.....	416.28	136.84	.....
617	Rathbun.....	253.47	142.64	.....
618	Readlyn.....	620.74	496.79	.....
619	Reasnor.....	289.44	52.30	.....
620	Redding.....	86.00	20.35	1.25
621	Redfield.....	967.31	823.97	.....
622	Reinbeck.....	1,334.29	1,677.45	102.75
623	Rembrandt.....	291.32	805.94	.....
624	Remsen.....	828.62	5,127.31	1,736.83
625	Renwick.....	976.30	586.61	60.02
626	Rhodes.....	1,526.66	397.39	.....
627	Riceville.....	1,538.17	743.31	73.30
628	Richland.....	360.26	499.44	.....
629	Ricketts.....	231.80	145.00	.....
630	Ridgeway.....	329.04	349.69	262.41
631	Rinard.....	52.84	10.00	12.50
632	Ringsted.....	715.45	781.49	.....
633	Ripley.....	428.29	581.68	15.00
634	Riverside.....	396.88	349.43	17.30
635	Riverton.....	231.50	258.10	60.72
636	Robins.....	69.50	.....	.....
637	Rock Falls.....	140.36	.....	15.00
638	Rockford.....	481.21	1,416.59	120.00



## —EXPENDITURES—Continued

Total street depart- ment expenditures	Total municipal indus- tries expenditures	Total bond expendi- tures	Total miscellaneous expenditures	Grand total of expenditures	Number
270.62	6,362.91	2,162.56	68.06	9,964.03	575
282.08				322.30	576
3,998.67	24,892.64	1,480.00	464.48	35,115.33	577
111.50			10.00	181.50	578
2,257.87	1,317.55		24.98	4,594.74	579
969.28	3,374.19			17,187.14	580
960.31	2,371.66	2,080.00	2,769.89	9,741.21	581
82.45	2,088.39		28.36	2,767.91	582
150.78				1,072.33	583
807.17	636.68	1,150.00		3,592.59	584
876.43	110.73			1,586.18	585
19.13		5.00		130.44	586
288.38				438.26	587
196.90	32.70			344.89	588
72.33	151.32			270.65	589
910.81	3,198.70	3,667.61		9,858.69	590
550.83	991.68	690.04		2,711.24	591
1,021.85	624.36			2,207.49	592
4,782.24	32,817.00	6,611.26	929.74	48,717.67	593
299.50	28.50	267.50	70.04	939.15	594
1,930.88	6,675.14	7,605.11	12.50	18,655.64	595
417.91		748.00	303.00	2,668.90	596
606.59	745.13	150.00		2,527.93	597
3,579.19	6,838.29	4,832.00		28,467.57	598
214.91	380.00		30.00	1,041.44	599
1,654.15	3,100.16	733.14		8,174.62	600
628.37			69.84	1,770.59	601
782.76	11,346.42	9,829.18	1,982.90	27,320.21	602
2,288.72	29,621.83	7,957.50	12.50	42,297.44	603
780.16	55.33			4,095.11	604
217.41				832.70	605
2,993.79	248.97			3,496.96	606
640.00	80.00			964.30	607
573.75	86.54			1,102.79	608
588.53	414.57	1,424.89	26.01	3,072.25	609
					610
1,613.09	2,625.97	2,518.16	1,043.14	9,184.88	611
1,210.27	778.83	330.00	12.00	3,155.68	612
401.05				1,377.70	613
243.72			.05	410.02	614
				122.24	615
145.88	4,535.09	1,550.20		6,784.29	616
30.72				426.83	617
489.76	8,463.68	1,420.00	353.56	11,844.53	618
357.54				699.28	619
394.38	53.67			555.65	620
1,656.80	12,422.45	125.32	1,210.17	17,206.02	621
2,266.85	4,560.08	10,070.00		20,011.42	622
329.99	686.29	580.00	52.50	2,746.04	623
7,115.78	29,106.73	12,744.50	11,862.86	68,522.63	624
4,722.75	17,138.01	4,290.00	1,191.30	28,964.99	625
917.47	729.28		374.36	3,945.16	626
1,129.96	2,465.41	631.22	110.69	6,692.06	627
3,385.06	333.40		21.11	4,599.27	628
252.31	548.06	560.03		1,737.20	629
662.50	84.25	769.88		2,457.77	630
169.07	54.88			299.29	631
1,758.79	1,177.31			4,433.04	632
761.47	1,994.56	3,417.54		7,198.54	633
1,769.94	3,049.92	2,202.50	47.50	7,833.47	634
2,242.80	211.90	30.00	521.81	3,556.83	635
221.42	12.00			302.92	636
28.05	213.00			396.41	637
2,712.22	1,072.12	9,388.24	379.83	15,570.21	638



TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
639	Rock Valley.....	3,220.62	1,234.00	352.23
640	Rockwell.....	659.97	1,161.19	196.70
641	Rodman.....	257.67	41.61	11.08
642	Rodney.....	157.05	81.43	.....
643	Roland.....	979.59	717.02	306.50
644	Rolfe.....	791.23	1,711.14	65.00
645	Rome.....	131.15	6.50	.....
646	Rose Hill.....	185.00	.....	.....
647	Rossie.....	41.05	3.00	.....
648	Rowan.....	343.49	217.96	34.32
649	Rowley.....	342.55	167.06	.....
650	Royal.....	587.99	497.65	.....
651	Rudd.....	1,196.42	433.72	56.50
652	Runnells.....	169.15	188.92	29.75
653	Russell.....	394.37	489.98	68.47
654	Ruthven.....	612.91	879.35	399.66
655	Rutland.....	145.44	421.63	19.00
656	Ryan.....	334.11	405.00	.....
657	Sabula.....	920.50	1,115.69	68.76
658	Sageville—P. O. Dubuque.....	883.25	.....	.....
659	St Ansgar.....	656.28	983.50	.....
660	St. Anthony.....	232.44	54.96	.....
661	St. Charles.....	218.10	312.02	8.45
662	St. Lucas.....	45.00	5.00	.....
663	St. Marys.....	10.00	497.45	.....
664	St Olaf.....	61.50	.....	42.00
665	St Paul—R. F. D. West Point.....	225.75	97.63	.....
666	Salem.....	278.07	149.62	.....
667	Salix.....	357.65	979.75	.....
668	Sanborn.....	1,095.42	1,262.00	527.95
669	Sandyville—P. O Ackworth.....	86.30	.....	.....
670	Scarville.....	91.58	75.00	963.31
671	Schaller.....	2,553.12	399.96	607.80
672	Schleswig.....	772.07	780.70	241.69
673	Scranton.....	680.25	1,430.34	4,092.60
674	Searsboro.....	127.65	42.02	11.00
675	Sergeant Bluff.....	349.14	704.50	.....
676	Shambaugh.....	139.98	61.76	1.50
677	Shannon City.....	170.52	.....	.....
678	Sharpsburg.....	118.92	.....	21.40
679	Sheffield.....	1,870.91	1,383.47	131.15
680	Shelby.....	592.41	1,157.14	972.66
681	Sheldahl.....	266.17	.....	.....
682	Shell Rock.....	620.34	614.18	76.40
683	Shellsburg.....	819.47	160.00	.....
684	Sherrill—P. O. Spechts Ferry.....	119.45	.....	.....
685	Sidney.....	1,455.28	1,154.24	28,932.43
686	Silver City.....	349.22	167.53	.....
687	Sioux Center.....	1,525.00	1,079.51	640.33
688	Sioux Rapids.....	972.23	1,548.16	1,125.59
689	Slater.....	591.80	927.19	35.00
690	Sloan.....	375.18	534.01	.....
691	Smithland.....	988.48	42.94	5.62
692	Soldier.....	420.43	320.48	.....
693	Solon.....	1,736.50	1,090.99	7.00
694	Somers.....	118.66	13.00	20.00
695	South English.....	225.70	28.20	.....
696	Spillville.....	233.03	371.47	.....
697	Spragueville.....	123.92	623.77	.....
698	Springbrook.....	100.85	39.00	.....
699	Spring Hill.....	12.80	.....	.....
700	Springville.....	1,985.51	1,614.61	.....
701	Stacyville.....	559.18	539.00	107.62
702	Stanhope.....	872.20	158.00	95.05



## —EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
2,518.29	7,757.17			15,082.31	639
1,198.88	1,030.82	3,948.90	406.37	8,602.83	640
341.96		15.00	6.00	673.32	641
471.68				710.16	642
3,011.04	16,934.08	893.75	3,840.00	26,681.98	643
1,240.70	3,637.74	8,049.28	142.59	15,637.68	644
213.86				351.51	645
428.91				613.91	646
152.79				196.84	647
421.74				1,017.51	648
397.44				907.05	649
336.11	796.32	1,006.00	34.46	3,258.53	650
851.60	647.63	560.00		3,745.87	651
643.47	25.00			1,056.29	652
1,194.24	478.51			2,625.57	653
10,687.15	6,312.42			18,891.49	654
498.55	54.54			1,139.16	655
543.54	611.94	96.25		1,990.84	656
2,449.76	6,829.77			11,384.48	657
				883.25	658
3,302.73	2,364.90	2,105.33		9,412.74	659
663.02				950.42	660
1,133.07	159.73		290.90	2,122.27	661
339.75				389.75	662
313.92			6.71	828.08	663
1,313.31	562.00			1,978.81	664
15.00	71.00			409.38	665
1,028.35	332.99	657.50	21.96	2,468.49	666
1,073.24	1,156.61		80.47	3,647.72	667
3,437.56	10,910.44	6,608.00	753.09	24,594.52	668
253.52	31.78			371.60	669
290.54	19.80			1,440.23	670
3,323.02	5,335.48	17,080.00		29,209.38	671
2,041.31	2,691.40	17,708.75	48.00	24,283.92	672
1,220.87	2,733.36	2,742.50	5,003.90	17,903.82	673
454.07	61.08	26.00		721.82	674
1,330.72	9,219.63	2,815.59		14,419.58	675
553.45	30.00			786.69	676
700.13	144.03			1,014.68	677
231.11		55.20		426.63	678
2,978.32	3,094.92	3,520.50	600.00	13,579.27	679
651.57	10,816.60	8,510.93	1,136.73	23,838.04	680
362.20	124.34			752.71	681
2,635.29	1,914.17	280.00	25.00	6,165.38	682
2,778.16	2,974.45		45.00	6,777.08	683
424.98				544.43	684
2,052.49	4,664.05	957.20	1,382.55	40,598.24	685
1,006.73			67.59	1,591.07	686
6,315.56	5,710.06	3,738.50	7,415.13	26,424.09	687
2,265.61	3,258.36	113.75	72.86	8,343.56	688
862.54	2,280.46		9.98	4,706.97	689
1,264.50	1,902.98	935.00	127.25	5,138.92	690
387.93	1,457.59	575.00		3,457.56	691
1,638.41	1,114.81			3,494.13	692
1,522.79	2,746.87			7,104.15	693
594.66	54.88	1,100.00		1,901.20	694
739.67	117.06			1,110.63	695
2,289.63	243.75			3,137.88	696
815.38		220.50		1,783.57	697
90.96			838.71	1,069.52	698
52.00				64.80	699
1,820.03	213.13	791.67	2.25	6,427.20	700
1,177.63	997.51	997.50		4,378.44	701
607.74	14,584.07	1,410.30	232.83	17,960.19	702



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
703	Stanley.....	221.84	42.09	
704	Stanton.....	665.61	540.52	43.25
705	Stanwood.....	771.74	365.66	
706	State Center.....	2,778.76	1,188.02	218.96
707	Steamboat Rock.....	628.91	766.70	25.00
708	Stockport.....	180.50	90.00	8.00
709	Stockton.....	181.31	20.00	
710	Story City.....	3,559.18	3,222.65	1,463.60
711	Stout.....	490.07	428.62	
712	Stratford.....	2,076.18	186.25	100.83
713	Strawberry Point.....	907.80	5,472.19	237.35
714	Struble.....	606.57	2,261.12	
715	Sully.....	1,265.83	193.23	
716	Sumner.....	1,773.09	3,140.49	1,696.54
717	Superior.....	218.54	213.24	309.92
718	Sutherland.....	815.46	897.93	799.91
719	Swaledale.....	689.83	26.03	
720	Swan.....	230.59		.50
721	Swea City.....	715.24	841.43	327.65
722	Swisher.....	240.85		
723	Tabor.....	1,482.00	1,047.00	928.00
724	Templeton.....	520.23	609.66	12.00
725	Tennant.....	334.36	37.17	
726	Terril.....	1,632.95	687.49	42.20
727	Thayer.....	113.07	192.00	
728	Thompson.....	461.95	708.74	10.00
729	Thor.....	498.43	* 191.84	7.75
730	Thornburg.....	129.54	26.19	
731	Thornton.....	1,140.31	206.00	
732	Thurman.....	198.80	172.50	
733	Tiffin.....	261.66	97.50	8.00
734	Tingley.....	467.95	39.00	15.60
735	Titonka.....	1,036.48	45.50	32.00
736	Toronto.....	220.78	20.56	6.00
737	Traer.....	1,085.28	1,916.66	1,420.55
738	Treynor.....	279.87	326.89	
739	Tripoli.....	765.10	1,960.02	240.54
740	Truesdale.....	112.93	137.77	8.75
741	Truro.....	327.99	413.42	
742	Turin.....	142.68	70.50	
743	Udell.....	60.05	33.10	4.86
744	Underwood.....	435.97	204.40	
745	Union.....	682.37	823.82	485.69
746	Unionville.....	339.07		
747	University Heights—P. O. Iowa City.....	58.44	168.20	110.00
748	University Park.....	279.76	2.41	47.90
749	Urbana.....	1,282.85	434.61	6.96
750	Urbandale—R. F. D. Des Moines.....	492.73	324.83	5.00
751	Ute.....	493.32	541.10	166.38
752	Vail.....	730.56	993.72	44.38
753	Valeria.....	38.56		
754	Van Horne.....	1,366.01	474.83	90.00
755	Van Meter.....	299.79	200.69	
756	Van Wert.....	281.05	166.01	32.64
757	Varina.....	290.76	507.62	
758	Victor.....	789.12	996.94	252.15
759	Vincent.....	280.32	358.46	
760	Vining.....	590.33	89.70	
761	Volga City.....	182.48	117.87	124.28
762	Wadena.....	150.40	337.68	33.00
763	Wahpeton—P. O. Milford.....	1,092.26		30.00
764	Walcott.....	589.56	365.13	290.13
765	Walker.....	443.77	85.00	6.85
766	Wallingford.....	531.10	206.71	



## —EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
208.73	18.89			491.55	703
1,703.92	7,059.29	6,406.11	794.14	17,212.84	704
2,469.51	2,181.92	1,070.00	37.50	6,896.33	705
1,860.62	20,553.26	1,237.60	37.50	27,874.72	706
763.03	9,842.67		199.15	12,225.46	707
1,037.26		328.20		1,643.96	708
401.96				603.27	709
4,714.64	51,312.92	461.25	4,109.86	68,844.10	710
319.65				1,238.34	711
1,973.52	13,345.48	632.50		18,314.76	712
974.21	13,568.42		3,018.95	24,178.92	713
264.48				3,132.17	714
211.05	932.55	15.00	622.41	3,240.07	715
2,733.86	7,925.57	4,980.00	15.89	22,265.44	716
3,056.26	132.46			3,930.42	717
2,416.95	4,230.14	7,529.38	242.69	16,932.46	718
227.33	58.97			1,002.16	719
285.03				516.12	720
2,704.08	1,726.21	4,287.50	114.14	10,716.25	721
160.16				401.01	722
1,461.00	3,293.00	25,034.00		33,245.00	723
3,683.08	905.79			5,730.76	724
1,311.84	1,427.51	637.50	700.00	4,448.38	725
700.15	6,664.53	175.00	542.22	10,444.54	726
135.63				440.70	727
191.17	3,017.56	570.70	10.00	4,970.12	728
684.73	69.95	1,218.75	11.00	2,682.45	729
196.56			12.50	364.79	730
551.44	5,218.41	420.00		7,536.16	731
1,150.20	143.52			1,665.02	732
822.47	27.50		60.00	1,277.13	733
779.62	91.46			1,393.63	734
1,975.18	420.43	120.00	14.61	3,644.20	735
1,032.16				1,279.50	736
3,091.17	57,447.67	1,770.74	40.50	66,772.57	737
3,232.23			2,084.16	5,923.15	738
3,296.63	3,115.72			9,378.01	739
242.34				501.79	740
1,295.32	424.00			2,460.73	741
651.82				865.00	742
276.53				374.54	743
1,745.26	1,999.67	410.00	52.94	4,848.24	744
1,798.21	1,163.96		9.00	4,963.05	745
564.01	52.14			955.22	746
423.01			197.35	957.00	747
567.09	660.00			1,557.16	748
753.04	502.07	537.50		3,517.03	749
819.49	3,530.67	1,700.00	175.09	7,047.81	750
1,554.54	1,054.68	1,206.74	145.44	5,162.20	751
1,234.04	792.29	2,030.62		5,825.61	752
142.96				181.52	753
1,817.23	2,845.47	2,051.46		8,645.00	754
373.13	195.41			1,069.02	755
455.64			6.00	941.34	756
468.28	210.04			1,476.70	757
5,199.39	7,065.09		425.00	14,727.69	758
386.30		1.60		1,026.68	759
160.09				840.12	760
1,004.11	334.17	366.04		2,128.95	761
1,202.06	96.37			1,819.51	762
447.74			262.50	1,832.50	763
1,090.89	1,509.60			3,845.31	764
1,058.04	964.57		87.50	2,645.73	765
592.01			18.50	1,348.32	766



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
767	Wall Lake.....	2,288.59	1,409.70	298.25
768	Walnut.....	1,616.67	1,884.52	60.93
769	Wapello.....	732.30	1,850.02	276.50
770	Washta.....	371.58	244.65	1,672.63
771	Waterville.....	92.96	614.20	
772	Waucoma.....	459.69	110.53	
773	Waukee.....	1,897.44	473.64	
774	Wayland.....	697.80	50.37	45.84
775	Webb.....	400.81		
776	Webster.....	135.92		
777	Weldon.....	127.16	29.75	12.51
778	Wellman.....	1,306.38	1,063.95	31,399.82
779	Wellsburg.....	922.97	991.91	234.63
780	Welton.....	230.75	16.03	
781	Wesley.....	304.79	271.40	2,811.59
782	West Bend.....	4,846.46	157.25	2,301.26
783	West Branch.....	916.87	278.50	74.78
784	West Burlington.....	1,388.01	801.95	835.00
785	West Chester.....	213.08	1.00	20.00
786	Westfield.....	439.09	205.00	
787	Westgate.....	1,226.99	57.68	
788	West Liberty.....	507.61	2,779.94	574.47
789	West Mitchell—P. O. Mitchell.....	15.07		
790	West Okoboji—P. O. Milford.....	412.54		99.50
791	Westphalia.....	214.01		
792	West Point.....	1,103.78	469.00	217.07
793	West Side.....	954.76	556.71	11,538.80
794	What Cheer.....	956.41	1,172.49	431.43
795	Wheatland.....	404.93	660.78	42.50
796	Whiting.....	947.40	1,194.75	119.42
797	Whittemore.....	960.73	415.71	15.40
798	Whitten.....	275.55	106.13	
799	Willey—P. O. Carroll.....	36.00	6.00	
800	Williams.....	519.38	764.06	661.35
801	Williamsburg.....	1,671.46	3,374.74	303.54
802	Williamson.....	314.97	223.95	87.15
803	Wilton—P. O. Wilton Junction.....	2,602.42	1,322.33	21.76
804	Winfield.....	820.52	317.82	122.63
805	Winthrop.....	724.26	234.78	
806	Wiota.....	550.58	122.84	
807	Woden.....	195.17	232.21	29.85
808	Woodbine.....	1,910.58	1,703.24	1.65
809	Woodburn.....	195.53	43.80	18.00
810	Woodward.....	767.47	2,303.58	2.00
811	Woolstock.....	302.11	244.42	
812	Worthington.....	398.14	802.39	
813	Wyoming.....	1,899.39	1,451.37	
814	Yale.....	1,523.41	493.06	10.00
815	Yetter.....	451.53	283.69	
816	Yorktown.....	430.02	42.95	
817	Zearing.....	391.04	649.00	
818	Zwingle.....	289.15	38.00	

\*Incorporated but not active

\*\*Not incorporated



## —EXPENDITURES—Continued

Total street depart- ment expenditures	Total municipal indus- tries expenditures	Total bond expendi- tures	Total miscellaneous expenditures	Grand total of expenditures	Number
2,120.34	16,269.93	1,060.00	2,000.00	25,446.81	767
6,162.19	11,699.25	3,434.03	420.32	25,277.91	768
2,777.32	4,795.40	4,212.50	4,788.70	19,432.74	769
609.84	569.31	1,325.00	33.53	4,826.54	770
1,008.73				1,715.89	771
1,522.71	370.26			2,463.19	772
1,199.81	343.38		515.05	4,429.32	773
2,247.67	169.41		78.84	3,289.93	774
124.32	387.50	507.50		1,420.13	775
415.00	40.00			590.92	776
310.96				480.38	777
4,908.40	3,656.19	1,277.78	335.40	43,947.92	778
2,032.30	6,066.54	886.78		11,135.13	779
590.05				836.83	780
1,222.64	1,368.38	1,030.00		7,008.80	781
	27,296.12	325.00		34,926.00	782
1,833.98	2,959.36	2,251.00	1.37	8,315.86	783
1,377.29	2,765.08	1,934.70		9,102.03	784
1,123.25	25.43		25.00	1,407.76	785
176.14	2,000.44	30.08	32.11	2,882.86	786
270.64	812.50	1,610.00	4.76	3,982.57	787
5,616.11	38,877.57			48,355.70	788
121.91				136.98	789
826.37			229.92	1,568.33	790
231.80				445.81	791
1,861.03	9,669.58	2,662.50	3,700.00	19,682.96	792
1,217.81	3,084.91	1,199.85	90.90	18,643.74	793
1,865.26	9,133.68	4,404.39	244.89	18,208.55	794
2,048.72	2,036.87		570.59	5,764.39	795
393.18	11,743.40	4,535.00	300.00	19,233.15	796
738.79	15,163.05	7,847.72		25,141.40	797
303.92	15.07			700.67	798
62.70				104.70	799
1,192.13	2,129.35	2,121.50	1,069.50	8,457.27	800
1,852.83	4,785.04	8,149.62	3,342.68	23,479.91	801
675.33			110.67	1,412.07	802
1,673.08	14,433.87	6,510.62	25.00	26,589.08	803
3,231.42	2,319.79	5,279.94	83.27	12,175.39	804
916.19	9,484.10			11,359.33	805
246.70	4,514.88	550.00		5,985.00	806
725.88	112.00		6.00	1,301.11	807
1,669.59	4,816.44	3,354.38		13,455.88	808
451.74	415.21			1,124.28	809
6,975.77	2,488.19	1,294.48	4,177.50	18,008.99	810
384.45	3,321.92			4,252.90	811
702.63				1,903.16	812
2,086.62	2,809.36	1,210.09	58.00	9,514.83	813
1,627.60	1,142.91			4,796.98	814
436.46	4.20			1,175.88	815
341.26	10.00		8.65	832.88	816
811.39	1,796.46	4,330.00	45.00	8,022.89	817
465.19				792.34	818



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
	Grand Totals.....	\$ 2,774,365.88	\$ 7,026,423.84	\$ 9,800,789.72
1	Ackley.....	20,393.00	54,275.07	74,668.07
2	Ackworth.....	890.58	378.38	1,268.96
3	Adair.....	8,822.74	16,907.43	25,730.17
4	Adel.....	5,920.81	29,228.04	35,148.85
5	Afton.....	11,885.11	22,693.43	34,578.54
6	Agency.....	114.80	1,717.49	1,832.29
7	Ainsworth.....	5,165.71	3,256.17	8,421.88
8	Akron.....	7,839.49	65,129.62	72,969.11
9	Albert City.....	5,596.45	14,992.90	20,589.35
10	Albion.....	167.58	1,218.79	1,386.37
11	Alburnett.....	371.05	1,489.46	1,860.51
12	Alden.....	4,487.85	12,216.51	16,704.36
13	Alexander.....	1,137.91	1,804.49	2,942.40
14	Allerton.....	1,834.37	8,807.75	10,642.12
15	Allison.....	6,319.96	12,829.76	19,149.72
16	Alta.....	29,667.81	57,461.81	87,129.62
17	Alta Vista.....	3,799.61	11,580.82	15,380.43
18	Alton.....	6,731.36	15,772.70	22,504.06
19	Altoona.....	771.32	6,513.60	7,284.92
20	Alvord.....	760.45	3,041.90	3,802.35
21	Andover.....	299.54	647.47	947.01
22	Andrew.....	951.90	3,260.86	4,212.76
23	Anita.....	8,872.37	46,339.40	55,211.77
24	Ankeny.....	3,214.79	5,259.32	8,474.11
25	Anthon.....	10,675.72	19,273.09	29,948.81
26	Aplington.....	2,691.30	15,149.04	17,840.34
27	Arcadia.....	1,623.82	9,280.71	10,904.53
28	Archer.....	276.14	863.81	1,139.95
29	Aredale.....	963.02	759.76	1,722.78
30	Arion.....	1,937.20	1,394.90	3,332.10
31	Arispe.....	197.55	304.83	502.38
32	Arlington.....	6,082.47	6,514.29	12,596.76
33	Armstrong.....	9,436.13	12,013.14	21,449.27
34	Arnolds Park.....	3,519.80	24,059.90	27,579.70
35	Arthur.....	1,229.08	3,196.01	4,425.09
36	Asbury—P. O. Dubuque.....	714.30	250.00	964.30
37	Ashton.....	2,959.76	5,478.11	8,437.87
38	Aspinwall.....	792.51	518.38	1,310.89
39	Atalissa.....	353.07	838.14	1,191.21
40	Athelstan.....	81.48	119.42	200.90
41	Atkins.....	1,869.53	4,340.51	6,210.04
42	Auburn.....	1,280.40	11,501.81	12,782.21
43	Ayrelia.....	8,499.05	10,842.16	19,341.21
44	Aurora.....	2,243.90	902.30	3,146.20
45	Avoca.....	10,771.18	19,699.10	30,470.28
46	Ayrshire.....	2,988.19	3,924.90	6,913.09
47	Badger.....	49.88	2,098.44	2,148.32
48	Bagley.....	4,949.41	3,763.14	8,712.55
49	Baldwin.....	242.80	1,904.18	2,146.98
50	Balltown—R. F. D. Waupeton.....	672.27	150.00	822.21
51	Bancroft.....	4,319.93	37,638.69	41,958.62
52	Bankston—R. F. D. Epworth.....	186.00	150.00	336.00
53	Barnes City.....	421.04	1,095.50	1,516.54
54	Barnum.....	1,139.84	780.57	1,920.41
55	Bassett.....	147.81	621.28	769.09
56	Batavia.....	102.93	2,441.82	2,544.75
57	Battle Creek.....	16,651.26	15,579.98	32,231.24
58	Baxter.....	11,492.85	7,322.52	18,815.37
59	Bayard.....	3,831.59	6,367.86	10,199.45
60	Beacon.....	670.07	788.98	1,459.05
61	Beaconsfield.....	214.43	590.99	805.42
62	Beaman.....	266.31	958.33	1,224.64



## OF CASH TRANSACTIONS

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
\$ 7,090,096.97	\$ 240,610.89	\$ 7,330,707.86	\$ 287,351.45	\$ 7,043,356.41	\$ 2,757,433.31	
49,209.77	2.75	49,212.52	2.75	49,209.77	25,458.30	1
807.78		807.78		807.78	461.18	2
20,228.66	2,641.07	22,869.73	2,267.07	20,602.66	5,127.51	3
29,569.60	301.29	29,870.89	274.23	29,596.66	5,552.19	4
22,526.11	47.91	22,574.02		22,574.02	12,004.52	5
1,596.18	9.56	1,605.74		1,605.74	226.55	6
3,104.47		3,104.47		3,104.47	5,317.41	7
66,679.97	2,130.08	68,810.05	915.23	67,894.82	5,074.29	8
13,098.33		13,098.33	31.00	13,067.33	7,522.02	9
1,101.92		1,101.92		1,101.92	284.45	10
1,520.96	250.00	1,770.96	546.40	1,224.56	635.95	11
13,543.64	3,359.67	16,903.31	5,908.66	10,994.65	5,709.71	12
1,541.85		1,541.85		1,541.85	1,400.55	13
7,311.47		7,311.47		7,311.47	3,330.65	14
11,124.82	42.65	11,167.47	14.40	11,153.07	7,996.65	15
49,776.80	173.24	49,950.04	44.74	49,905.30	37,224.32	16
9,788.98	3.00	9,791.98	3.00	9,788.98	5,591.45	17
15,009.25	1,023.70	16,032.95	750.36	15,282.59	7,221.47	18
6,598.17		6,598.17		6,598.17	686.75	19
3,291.54		3,291.54		3,291.54	510.81	20
514.79		514.79		514.79	432.22	21
2,508.40	1,202.55	3,710.95	1,208.67	2,502.28	1,710.48	22
42,412.67		42,412.67	375.84	42,036.83	13,174.94	23
4,983.35		4,983.35	10.00	4,973.35	3,500.76	24
16,606.68		16,606.68	6.64	16,600.04	13,348.77	25
12,584.57	4.00	12,588.57	6.50	12,582.07	5,258.27	26
8,764.21		8,764.21		8,764.21	2,140.32	27
997.02		997.02		997.02	142.93	28
898.20		898.20		898.20	824.58	29
1,386.13		1,386.13		1,386.13	1,945.97	30
385.21		385.21		385.21	117.17	31
5,085.55		5,085.55		5,085.55	7,511.21	32
12,769.58	10.43	12,780.01	9.60	12,770.41	8,678.86	33
22,258.87		22,258.87		22,258.87	5,320.83	34
3,304.01	.50	3,304.51	.50	3,304.01	1,121.08	35
153.26		153.26		153.26	811.04	36
4,747.20	693.05	5,440.25	23.02	5,417.23	3,020.64	37
816.98		816.98		816.98	493.91	38
755.39		755.39		755.39	435.82	39
136.36		136.36		136.36	64.54	40
3,981.29		3,981.29		3,981.29	2,228.75	41
9,864.54	14.33	9,878.87	4.90	9,873.97	2,908.24	42
9,670.13	200.00	9,870.13		9,870.13	9,471.08	43
1,001.34	49.49	1,050.83	39.93	1,010.90	2,135.30	44
20,953.43	154.68	21,108.11	146.35	20,961.76	9,508.52	45
4,828.14	15.00	4,843.14		4,843.14	2,069.95	46
1,892.27	57.63	1,949.90		1,949.90	198.42	47
3,922.09		3,922.09	7.25	3,914.84	4,797.71	48
1,526.51		1,526.51		1,526.51	620.47	49
42.00		42.00		42.00	780.27	50
34,940.23		34,940.23		34,940.23	7,018.39	51
100.00		100.00		100.00	236.00	52
1,107.65	2.00	1,109.65	15.00	1,094.65	421.89	53
829.37		829.37		829.37	1,091.04	54
432.61	8.30	440.91		440.91	328.18	55
2,757.93		2,757.93	487.03	2,270.90	273.85	56
15,483.56	208.58	15,692.14		15,692.14	16,539.10	57
7,820.87		7,820.87		7,820.87	10,994.50	58
5,926.40	56.32	5,982.72	33.09	5,949.63	4,249.82	59
962.73		962.73		962.73	496.32	60
386.60		386.60		386.60	418.82	61
1,178.29	7.82	1,186.11	158.61	1,027.50	197.14	62



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
63	Beaver.....	461.05	714.56	1,175.61
64	Bellevue.....	10,743.72	68,645.49	79,389.21
65	Bennett.....	3,517.22	5,588.42	9,105.64
66	Benton.....	349.03	333.63	682.66
67	Berkley—R. F. D. Perry.....	307.78	391.35	699.13
68	Bernard.....	740.65	400.00	1,140.65
69	Bertram—P. O Cedar Rapids.....	99.04	281.55	380.59
70	Bevington.....	315.55	211.07	526.62
71	Birmingham.....	956.22	2,484.68	3,440.90
72	Blairsburg.....	255.94	2,132.73	2,388.67
73	Blairstown.....	3,786.44	8,277.96	12,064.40
74	Blakesburg.....	820.28	2,371.21	3,191.49
75	Blanchard.....	20.60	1,970.12	1,990.72
76	Blencoe.....	1,313.79	1,742.34	3,056.13
77	Blockton.....	2,000.35	2,728.90	4,729.25
78	Blue Grass.....	2,565.31	2,084.17	4,649.48
79	Bode.....	2,746.37	7,025.73	9,772.10
80	Bonaparte.....	645.44	3,024.48	3,669.92
81	Bondurant.....	2,785.05	6,220.54	9,005.59
82	Bouton.....	187.10	1,370.46	1,557.56
83	Boxholm.....	1,226.26	16,548.57	17,774.83
84	Boyden.....	5,384.30	6,649.41	12,033.71
85	Braddyville.....	50.49	1,032.46	1,082.95
86	Bradgate.....	1,329.39	1,537.53	2,866.92
87	Brandon.....	6,027.26	8,579.56	14,606.82
88	Brayton.....	3,999.44	2,053.08	6,052.52
89	Breda.....	5,360.19	15,449.44	20,809.63
90	Bridgewater.....	156.41	23,606.31	23,762.72
91	Brighton.....	5,510.92	10,188.22	15,699.14
92	Bristow.....	2,647.86	3,827.50	6,475.36
93	Britt.....	18,723.49	38,111.66	56,835.15
94	Brooklyn.....	9,599.10	150,090.42	159,689.52
95	Brunsville.....	1,595.84	1,061.17	2,657.01
96	Buckeye.....	502.29	1,331.34	1,833.63
97	Buck Grove.....	584.99	537.24	1,122.23
98	Buffalo.....	4,052.57	11,004.09	15,056.66
99	Buffalo Center.....	329.05	14,665.36	14,994.41
100	Burt.....	8,758.45	18,697.96	27,456.41
101	Bussey.....	565.05	4,797.02	5,362.07
102	Calamus.....	317.32	3,908.73	4,226.05
103	Callender.....	3,135.65	8,241.29	11,376.94
104	Calmar.....	4,491.14	14,680.98	19,172.12
105	Calumet.....	531.74	2,122.02	2,653.76
106	Camanche.....	7,451.97	38,956.60	46,408.57
107	Cambridge.....	3,951.97	6,799.68	10,751.65
108	Cantril.....	396.02	2,035.44	2,431.46
109	Carbon.....	16.80	645.20	662.00
110	Carlisle.....	11,587.79	14,941.23	26,529.02
111	Carpenter.....	7,098.94	5,683.19	12,782.13
112	Carson.....	2,834.56	15,098.23	17,932.79
113	Carter Lake—P. O. Omaha, Nebr.....	1,074.59	9,753.55	10,828.14
114	Cascade.....	17,514.48	30,013.37	47,527.85
115	Casey.....	451.94	6,248.39	6,700.33
116	Castalia.....	425.31	1,310.49	1,735.80
117	Castana.....	1,015.06	4,547.65	5,562.71
118	Castle Hill—R. F. D. Waterloo.....	1,353.47	1,010.36	2,363.83
119	Center Junction.....	744.37	1,809.15	2,553.52
120	Center Point.....	179.75	6,392.90	6,572.65
121	Central City.....	2,168.68	7,908.36	10,077.04
122	Centralia—R. F. D. Peosta.....	65.11	250.00	315.11
123	Charlotte.....	790.35	2,977.26	3,767.61
124	Charter Oak.....	14,885.28	15,497.90	30,383.18
125	Chatsworth.....	1,017.64	866.27	1,883.91
126	Chelsea.....	3,109.89	3,326.22	6,436.11



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
272.24		272.24		272.24	903.37	63
53,717.59		53,717.59		53,717.59	25,671.62	64
5,968.44		5,968.44	62.89	5,905.55	3,200.09	65
330.48		330.48		330.48	352.18	66
422.10		422.10		422.10	277.03	67
754.03		754.03		754.03	386.62	68
280.76		280.76		280.76	99.83	69
284.46		284.46		284.46	242.16	70
2,364.53		2,364.53		2,364.53	1,076.37	71
2,089.68	520.78	2,610.46	430.67	2,179.79	208.88	72
7,330.59	3,616.89	10,947.48	2,800.00	8,147.48	3,916.92	73
1,941.57		1,941.57		1,941.57	1,249.92	74
1,604.88	501.50	2,106.38	261.50	1,844.88	145.84	75
3,050.87		3,050.87		3,050.87	5.26	76
2,681.45		2,681.45		2,681.45	2,047.80	77
1,823.12		1,823.12		1,823.12	2,826.36	78
6,029.71	1,778.15	7,807.86	1,603.00	6,204.86	3,567.24	79
2,808.45	3,395.25	6,203.70	3,505.25	2,698.45	971.47	80
6,221.21		6,221.21		6,221.21	2,784.38	81
1,022.59		1,022.59		1,022.59	534.97	82
17,681.17		17,681.17		17,681.17	93.66	83
8,270.68	506.98	8,777.66	1,299.45	7,478.21	4,555.50	84
997.13		997.13		997.13	85.82	85
1,103.00	73.36	1,176.36	66.85	1,109.51	1,757.41	86
7,398.51	5.00	7,403.51		7,403.51	7,203.31	87
8,136.80		8,136.80	2,218.52	5,918.28	134.24	88
18,811.12		18,811.12		18,811.12	1,998.51	89
21,303.07		21,303.07		21,303.07	2,459.65	90
9,520.28	21.67	9,541.95	37.05	9,504.90	6,194.24	91
2,184.75	3.50	2,188.25		2,188.25	4,287.11	92
34,259.88	2,406.97	36,666.85	1,320.32	35,346.53	21,488.62	93
144,789.13	3,336.56	148,125.69	1,367.83	146,757.86	12,931.66	94
747.36		747.36		747.36	1,909.65	95
1,427.29	140.00	1,567.29	72.40	1,494.89	338.74	96
475.61		475.61		475.61	646.62	97
11,709.96		11,709.96		11,709.96	3,346.70	98
12,391.47	912.01	13,303.48	46.08	13,257.40	1,737.01	99
37,670.75		37,670.75	11,816.84	25,853.91	1,602.50	100
4,682.34		4,682.34	332.96	4,349.38	1,012.69	101
4,248.20	2,130.00	6,378.20	2,130.00	4,248.20	O.D. 22.15	102
8,939.36	5.10	8,944.46	510.96	8,433.50	2,943.44	103
17,434.08	1,121.28	18,555.36	949.64	17,605.72	1,566.40	104
3,481.72		3,481.72	877.54	2,604.18	49.58	105
29,523.20		29,523.20		29,523.20	16,885.37	106
5,922.26	52.23	5,974.49	53.03	5,921.46	4,830.19	107
1,877.47	5.10	1,882.57		1,882.57	548.89	108
629.00		629.00		629.00	33.00	109
13,155.74		13,155.74		13,155.74	13,373.28	110
5,958.06		5,958.06		5,958.06	6,824.07	111
15,464.97	8,187.91	23,652.88	7,415.27	16,237.61	1,695.18	112
6,958.54		6,958.54		6,958.54	3,869.60	113
16,949.55	22.00	16,971.55	29.45	16,942.10	30,585.75	114
5,546.99	470.41	6,017.40	873.57	5,143.83	1,556.50	115
1,532.53	278.68	1,811.21	372.14	1,439.07	296.73	116
3,491.96		3,491.96		3,491.96	2,070.75	117
893.30		893.30		893.30	1,470.53	118
1,717.65		1,717.65		1,717.65	835.87	119
6,086.40	4.97	6,091.37	5.00	6,086.37	486.28	120
6,070.71	116.00	6,186.71	88.50	6,098.21	3,978.83	121
158.80		158.80		158.80	156.31	122
3,272.73		3,272.73		3,272.73	494.88	123
14,781.25		14,781.25		14,781.25	15,601.93	124
734.93	10.00	744.93		744.93	1,138.98	125
3,193.92		3,193.92		3,193.92	3,242.19	126



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
127	Chester	969.27	1,791.03	2,760.30
128	Chillicothe	696.85	608.33	1,305.18
129	Churdan	2,613.21	8,529.53	11,142.74
130	Cincinnati	1,039.61	2,067.09	3,106.70
131	Clare	674.83	940.68	1,615.51
132	Clarence	4,136.31	9,381.19	13,517.50
133	Clarksville	10,674.32	15,739.44	26,413.76
134	Clayton	609.80	642.56	1,252.36
135	Clearfield	4,611.90	2,176.07	6,787.97
136	Cleghorn	693.03	3,428.82	4,121.85
137	Clemons	309.41	1,584.14	1,893.55
138	Clermont	7,998.81	6,530.53	14,529.34
139	Clio	183.67	715.33	899.00
140	Clover Hills—P. O. West Des Moines	336.35	194.37	530.72
141	Clutier	5,973.35	2,300.28	8,273.63
142	Coburg	482.28	500.48	982.76
143	Coggon	8,898.78	30,624.61	39,523.39
144	Coin	2,652.34	4,573.52	7,225.86
145	Colesburg	6,147.24	3,838.53	9,985.77
146	College Springs	1,129.15	1,706.54	2,835.69
147	Collins	941.41	6,967.32	7,908.73
148	Colo	2,366.65	5,703.31	8,069.96
149	Columbus City	310.95	730.11	1,041.06
150	Columbus Junction	4,371.57	10,278.42	14,649.99
151	Colwell	315.19	948.58	1,263.77
152	Conesville	227.25	849.94	1,077.19
153	Conrad	2,679.48	8,006.27	10,685.75
154	Conway	1,266.01	1,422.59	2,688.60
155	Coon Rapids	16,685.18	94,266.98	110,952.16
156	Coppock	38.56	91.11	129.67
157	Coralville—P. O. Iowa City	761.95	4,907.97	5,669.92
158	Correctionville	5,561.05	10,681.30	16,242.35
159	Corwith	8,370.82	16,675.73	25,046.55
160	Corydon	4,171.94	40,267.01	44,438.95
161	Cotter	146.48	211.43	357.91
162	Coulter	2,112.34	3,789.19	5,901.53
163	Craig	350.72	1,743.02	2,093.74
164	Crawfordsville	4,559.43	4,289.47	8,848.90
165	Cromwell	410.08	711.45	1,121.53
166	Crystal Lake	1,465.55	915.48	2,381.03
167	Cumberland	1,565.99	5,062.85	6,628.84
168	Cumming	1,279.39	425.94	1,705.33
169	Curlew	4,740.81	1,204.86	5,945.67
170	Cushing	1,685.98	2,697.25	4,383.23
171	Cylinder	38.81	2,596.25	2,635.06
172	Dakota City	3,139.81	3,640.77	6,780.58
173	Dallas	140.67	1,211.92	1,352.59
174	Dallas Center	8,208.45	31,579.24	39,787.69
175	Dana	946.38	585.09	1,531.47
176	Danbury	5,566.00	11,385.03	16,951.03
177	Danville	4,440.55	7,264.12	11,704.67
178	Davis City	3,333.20	3,635.58	6,968.78
179	Dawson	485.41	2,483.28	2,968.69
180	Dayton	13,191.88	26,727.62	39,919.50
181	Decatur City	170.19	677.46	847.65
182	Dedham	1,534.69	6,479.46	8,014.15
183	Deep River	394.70	4,006.93	4,401.63
184	Defiance	2,555.73	2,393.85	4,949.58
185	Delaware	224.66	803.15	1,027.81
186	Delhi	222.23	1,467.89	1,690.12
187	Delmar	2,926.00	5,178.65	8,104.65
188	Deloit	1,756.57	3,070.01	4,826.58
189	Delphos	180.80	174.59	355.39
190	Delta	2,044.37	3,361.85	5,406.22



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
884.26		884.26		884.26	1,876.04	127
764.45		764.45		764.45	540.73	128
7,344.48		7,344.48		7,344.48	3,798.26	129
1,815.42		1,815.42		1,815.42	1,291.28	130
952.23	42.74	994.97	70.85	924.12	691.39	131
9,166.56		9,166.56		9,166.56	4,350.94	132
14,503.93	1,389.47	15,893.40	345.50	15,547.90	10,865.86	133
440.68		440.68		440.68	811.68	134
4,920.83		4,920.83		4,920.83	1,867.14	135
2,719.15		2,719.15	.77	2,718.38	1,403.47	136
1,559.71	45.86	1,605.57	1.00	1,604.57	288.98	137
12,488.33	2.73	12,491.06		12,491.06	2,038.28	138
769.20		769.20		769.20	129.80	139
441.18		441.18		441.18	89.54	140
2,785.22		2,785.22		2,785.22	5,488.41	141
575.18		575.18		575.18	407.58	142
28,571.18	1,318.16	29,889.34	3.00	29,886.34	9,637.05	143
4,264.82	623.56	4,888.38	566.51	4,321.87	2,903.99	144
9,956.66		9,956.66		9,956.66	29.11	145
2,334.95		2,334.95		2,334.95	500.74	146
6,077.31	262.64	6,339.95	468.29	5,871.66	2,037.07	147
5,589.30		5,589.30		5,589.30	2,480.66	148
537.79		537.79		537.79	503.27	149
9,627.98	106.25	9,734.23	106.25	9,627.98	5,022.01	150
1,400.68	887.68	2,288.36	1,412.96	875.40	388.37	151
835.24	51.29	886.53		886.53	190.66	152
6,752.73		6,752.73	10.00	6,742.73	3,943.02	153
1,129.02		1,129.02		1,129.02	1,559.58	154
78,334.89	141.26	78,476.15	11.15	78,465.00	32,487.16	155
92.04		92.04		92.04	37.63	156
3,706.44		3,706.44		3,706.44	1,963.48	157
9,477.15		9,477.15	16.00	9,461.15	6,781.20	158
17,228.07		17,228.07		17,228.07	7,818.48	159
34,028.99	8,450.84	42,479.83		42,479.83	1,959.12	160
209.10	10.08	219.18		219.18	138.73	161
3,821.10		3,821.10		3,821.10	2,080.43	162
1,924.12		1,924.12		1,924.12	169.62	163
3,206.24		3,206.24		3,206.24	5,642.66	164
746.39		746.39		746.39	375.14	165
1,114.87		1,114.87		1,114.87	1,266.16	166
4,400.44		4,400.44		4,400.44	2,228.40	167
575.26		575.26		575.26	1,130.07	168
4,742.40		4,742.40	1.09	4,741.31	1,204.36	169
3,084.50		3,084.50		3,084.50	1,298.73	170
2,078.00	2,000.00	4,078.00	1,500.00	2,578.00	57.06	171
4,716.48		4,716.48		4,716.48	2,064.10	172
936.25		936.25	3.00	933.25	419.34	173
28,688.04	504.68	29,192.72	17.30	29,175.42	10,612.27	174
616.80		616.80		616.80	914.67	175
12,910.57	1,093.00	14,003.57	100.00	13,903.57	3,047.46	176
8,402.77		8,402.77		8,402.77	3,301.90	177
3,405.49	590.66	3,996.15	288.58	3,707.57	3,261.21	178
2,033.29	1,621.00	3,654.29	1,421.00	2,233.29	735.40	179
27,589.86		27,589.86	2.75	27,587.11	12,332.39	180
656.41		656.41		656.41	191.24	181
6,592.38		6,592.38		6,592.38	1,421.77	182
3,228.27		3,228.27		3,228.27	1,173.36	183
2,549.91		2,549.91		2,549.91	2,399.67	184
606.91		606.91		606.91	420.90	185
1,373.10		1,373.10		1,373.10	317.02	186
5,168.83		5,168.83		5,168.83	2,935.82	187
2,174.97		2,174.97		2,174.97	2,651.61	188
76.00		76.00		76.00	279.39	189
5,002.36		5,002.36		5,002.36	403.86	190



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
191	Denver	4,141.51	15,509.81	19,651.32
192	Derby	1,101.98	674.44	1,776.42
193	De Soto	1,220.88	815.03	2,035.91
194	Dexter	9,659.46	10,886.23	20,545.69
195	Diagonal	3,348.44	7,031.52	10,379.96
196	Dickens	1,490.82	582.70	2,073.52
197	Dike	7,641.43	19,941.97	27,583.40
198	Dixon	1,608.34	2,109.87	3,718.21
199	Dolliver	1,438.13	1,566.53	3,004.66
200	Donahue	739.86	1,044.55	1,784.41
201	Donnan	699.82	395.92	1,095.74
202	Donnellson	3,238.89	5,800.46	9,039.35
203	Doon	561.66	7,396.24	7,957.90
204	Dougherty	1,293.40	1,023.31	2,316.71
205	Dow City	1,323.02	4,356.14	5,679.16
206	Dows	1,544.78	10,335.51	11,880.29
207	Drakesville	24.29	566.16	590.45
208	Dumont	2,541.55	7,453.88	9,995.43
209	Duncombe	7.36	4,412.61	4,419.97
210	Dundee	141.10	1,075.15	1,216.25
211	Dunkerton	2,489.75	26,111.24	28,600.99
212	Dunlap	3,932.07	18,339.38	22,271.45
213	Durango	173.18	359.25	532.43
214	Durant	4,734.57	16,353.04	21,087.61
215	Dysart	5,243.21	29,904.91	35,148.12
216	Earlham	5,584.75	11,442.18	17,026.93
217	Earling	3,074.55	4,462.57	7,537.12
218	Earlville	1,508.38	11,943.24	13,451.62
219	Early	8,162.90	13,409.82	21,572.72
220	East Peru	882.56	1,023.88	1,906.44
221	Eddyville	2,033.28	4,323.96	6,357.24
222	Edgewood	346.86	7,742.76	8,089.62
223	Elberon	2,278.06	1,953.24	4,231.30
224	Eldridge	4,322.08	8,523.20	12,845.28
225	Elgin	3,246.42	10,197.25	13,443.67
226	Elkader	3,415.80	21,332.64	24,748.44
227	Elkhart	1,715.15	2,814.47	4,529.62
228	Elk Horn	312.22	20,885.64	21,197.86
229	Elkport	534.00	618.45	1,152.45
230	Elliott	3,222.08	3,796.74	7,018.82
231	Ellston	718.03	864.83	1,582.86
232	Ellsworth	3,693.63	8,364.80	12,058.43
233	Elma	666.48	6,208.13	6,874.61
234	Ely	413.05	1,252.42	1,665.47
235	Emerson	2,837.72	7,992.19	10,829.91
236	Epworth	196.19	3,237.76	3,433.95
237	Essex	6,302.11	9,370.42	15,672.53
238	Everly	5,836.37	5,176.17	11,012.54
239	Exira	3,616.66	15,438.81	19,055.47
240	Exline	221.81	875.05	1,096.86
241	Fairbank	9,952.36	15,260.87	25,213.23
242	Fairfax	489.92	2,141.47	2,631.39
243	Farley	968.10	6,715.29	7,683.39
244	Farmersburg	277.61	3,864.55	4,142.16
245	Farmington	2,756.38	12,475.46	15,231.84
246	Farnhamville	2,462.22	9,359.32	11,821.54
247	Farragut	5,156.58	6,759.44	11,916.02
248	Fayette	1,610.37	8,576.25	10,186.62
249	Fenton	1,483.79	4,315.84	5,799.63
250	Ferguson	382.71	803.54	1,186.25
251	Fertile	434.86	1,196.77	1,631.63
252	Floris	100.81	239.36	340.17
253	Floyd	1,691.90	1,612.46	3,304.36
254	Fonda	19,603.31	30,118.33	49,721.64



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
12,897.81		12,897.81		12,897.81	6,753.51	191
1,035.26		1,035.26		1,035.26	741.16	192
1,404.92		1,404.92		1,404.92	630.99	193
10,431.46		10,431.46		10,431.46	10,114.23	194
6,284.68		6,284.68	3.29	6,281.39	4,098.57	195
692.95		692.95		692.95	1,380.57	196
23,334.24		23,334.24		23,334.24	4,249.16	197
3,301.15		3,301.15	7.00	3,294.15	424.06	198
1,093.65		1,093.65		1,093.65	1,911.01	199
1,333.16		1,333.16		1,333.16	451.25	200
261.51	114.63	376.14	118.86	257.28	838.46	201
7,891.50		7,891.50		7,891.50	1,147.85	202
5,791.34	38.30	5,829.64	13.35	5,816.29	2,141.61	203
965.66		965.66		965.66	1,351.05	204
4,262.45	1,800.00	6,062.45	1,800.00	4,262.45	1,416.71	205
9,711.59	9.16	9,720.75	176.00	9,544.75	2,335.54	206
259.33		259.33	.50	258.83	331.62	207
6,503.20		6,503.20		6,503.20	3,492.23	208
4,214.51	1,130.89	5,345.40	948.69	4,396.71	23.26	209
802.71		802.71		802.71	413.54	210
27,902.13		27,902.13		27,902.13	698.86	211
16,884.88	3,506.33	20,391.21	2,618.62	17,772.59	4,498.86	212
361.27		361.27		361.27	171.16	213
15,397.89		15,397.89		15,397.89	5,689.72	214
27,288.20	287.76	27,575.96	2.45	27,573.51	7,574.61	215
14,464.57	22.63	14,487.20	3,999.56	10,487.64	6,539.29	216
3,610.11		3,610.11		3,610.11	3,927.01	217
11,400.81	4.30	11,405.11	430.05	10,975.06	2,476.56	218
19,364.87	240.60	19,605.47	284.78	19,320.69	2,252.03	219
1,326.19		1,326.19		1,326.19	580.25	220
5,290.07	193.76	5,483.83	650.00	4,833.83	1,523.41	221
5,960.69		5,960.69	1.00	5,959.69	2,129.93	222
4,222.17		4,222.17	584.65	3,637.52	593.78	223
8,859.40		8,859.40		8,859.40	3,985.88	224
11,876.82	5.00	11,881.82	79.38	11,802.44	1,641.23	225
20,013.81	8,117.95	28,131.76	8,136.84	19,994.92	4,753.52	226
3,340.30	110.70	3,451.00	.75	3,450.25	1,079.37	227
20,743.88		20,743.88	285.51	20,458.37	739.49	228
372.28		372.28		372.28	780.17	229
4,797.88		4,797.88		4,797.88	2,220.94	230
839.29		839.29		839.29	743.57	231
12,487.06		12,487.06	1,500.00	10,987.06	1,071.37	232
6,460.84	1,925.31	8,386.15	1,562.38	6,823.77	50.84	233
1,330.34		1,330.34		1,330.34	335.13	234
9,581.75	866.29	10,448.04	1,557.36	8,890.68	1,939.23	235
2,605.61		2,605.61		2,605.61	828.34	236
8,345.05		8,345.05		8,345.05	7,327.48	237
7,050.72		7,050.72		7,050.72	3,961.82	238
16,182.08	5.77	16,187.85	2.16	16,185.69	2,869.78	239
819.41		819.41	3.00	816.41	280.45	240
20,659.53		20,659.53	6.75	20,652.78	4,560.45	241
2,572.12		2,572.12		2,572.12	59.27	242
6,182.34	2,900.25	9,082.59	4,433.94	4,648.65	3,034.74	243
4,102.37	1,401.00	5,503.37	1,500.00	4,003.37	138.79	244
13,526.49	113.48	13,639.97	113.48	13,526.49	1,705.35	245
9,203.74	77.94	9,281.68	.61	9,281.07	2,540.47	246
5,555.40		5,555.40		5,555.40	6,360.62	247
9,052.11	6.31	9,058.42	11.75	9,046.67	1,139.95	248
3,431.84		3,431.84		3,431.84	2,367.79	249
1,049.72		1,049.72		1,049.72	136.53	250
1,600.53		1,600.53		1,600.53	31.10	251
119.79		119.79		119.79	220.38	252
1,865.69		1,865.69	1.00	1,864.69	1,439.67	253
23,385.87		23,385.87		23,385.87	26,335.77	254



TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
255	Fontanelle	9,944.77	15,320.22	25,264.99
256	Fort Atkinson	616.39	3,286.96	3,903.35
257	Fostoria	1,850.46	320.00	2,170.46
258	Franklin—R. F. D. West Point	334.60	115.52	450.12
259	Fraser	144.78	563.92	708.70
260	Fredericksburg	9,223.03	16,247.44	25,470.47
261	Frederika	472.25	10,792.44	11,264.69
262	Fredonia—P. O. Columbus Junction	150.18	260.89	411.07
263	Fremont	1,565.27	4,630.66	6,195.93
264	Galt	756.90	777.66	1,534.56
265	Galva	3,455.85	17,350.40	20,806.25
266	Garber	76.95	809.44	886.39
267	Garden Grove	3,062.12	2,141.56	5,203.68
268	Garnavillo	655.24	7,101.10	7,756.34
269	Garner	15,791.94	19,733.00	35,524.94
270	Garrison	113.39	5,624.17	5,737.56
271	Garwin	3,400.19	3,942.09	7,342.28
272	Geneva	2,269.55	725.10	2,994.65
273	George	4,033.49	14,430.75	18,464.24
274	Gilbert	2,034.43	1,795.76	3,830.19
275	Gilbertville	1,802.11	1,300.86	3,102.97
276	Gilman	2,411.06	5,914.73	8,325.79
277	Gilmore City	7,488.14	17,169.28	24,657.42
278	Gladbrook	5,596.20	13,523.42	19,119.62
279	Glidden	27,814.52	43,684.22	71,498.74
280	Goldfield	2,666.68	6,393.72	9,060.40
281	Goodell	3,036.56	10,461.24	13,497.80
282	Goose Lake	2,554.82	1,756.41	4,311.23
283	Gowrie	12,382.52	41,404.49	53,787.01
284	Graettinger	1,922.29	11,013.53	12,935.82
285	Graf	81.49	278.00	359.49
286	Grafton	4,103.99	7,055.27	11,159.26
287	Grand Junction	1,787.68	51,120.34	52,908.02
288	Grand Mound	2,663.35	5,503.87	8,167.22
289	Grand River	163.65	1,406.57	1,570.22
290	Grandview	247.57	1,157.94	1,405.51
291	Granger	3,764.98	8,160.26	11,925.24
292	Grant	788.26	1,084.56	1,872.82
293	Granville	5,043.57	5,405.03	10,448.60
294	Gravity	659.80	2,054.12	2,713.92
295	Gray	3,680.59	2,648.41	6,329.00
296	Greeley	745.98	1,699.05	2,445.03
297	Greene	7,738.95	20,225.56	27,964.51
298	Greenfield	91,756.67	98,430.34	190,187.01
299	Green Island	941.16	692.63	1,633.79
300	Greenville	365.30	474.85	840.15
301	Grimes	1,419.75	11,849.44	13,269.19
302	Griswold	7,794.06	12,458.39	20,252.45
303	Gruver	86.83	382.61	469.44
304	Guernsey	716.73	576.44	1,293.17
305	Guttenberg	22,984.78	58,679.48	81,664.26
306	Halbur	94.67	1,890.35	1,985.02
307	Hamilton	527.42	408.12	935.54
308	Hancock	145.86	12,937.11	13,082.97
309	Hanlontown	1,190.73	1,950.99	3,141.72
310	Hansell	810.06	589.74	1,399.80
311	Harcourt	2,005.77	3,232.22	5,237.99
312	Hardy	2,746.56	721.02	3,467.58
313	Harper	229.47	907.99	1,137.46
314	Harpers Ferry	658.60	3,775.97	4,434.57
315	Harris	1,517.25	8,066.54	9,583.79
316	Hartford	962.33	1,370.64	2,332.97
317	Hartley	2,532.05	55,479.13	58,011.18
318	Hartwick	270.27	911.58	1,181.85



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
18,615.79		18,615.79	27.20	18,588.59	6,676.40	255
2,834.29		2,834.29		2,834.29	1,069.06	256
698.91		698.91	21.00	677.91	1,492.55	257
179.99		179.99		179.99	270.13	258
615.99		615.99		615.99	92.71	259
14,748.14	4.50	14,752.64	.60	14,752.04	10,718.43	260
11,092.67		11,092.67		11,092.67	172.02	261
203.62		203.62		203.62	207.45	262
5,078.74	650.00	5,728.74	654.12	5,074.62	1,121.31	263
717.18		717.18		717.18	817.38	264
11,212.80	1,500.00	12,712.80	1,500.00	11,212.80	9,593.45	265
613.51		613.51		613.51	272.88	266
1,909.42		1,909.42		1,909.42	3,294.26	267
8,826.69		8,826.69	1,200.00	7,626.69	129.65	268
19,178.30		19,178.30		19,178.30	16,346.64	269
5,644.41	3.00	5,647.41		5,647.41	90.15	270
4,255.53		4,255.53		4,255.53	3,086.75	271
799.47		799.47		799.47	2,195.18	272
15,155.22		15,155.22	37.73	15,117.49	3,346.75	273
1,224.48		1,224.48		1,224.48	2,605.71	274
1,341.39		1,341.39		1,341.39	1,761.58	275
6,042.79		6,042.79		6,042.79	2,283.00	276
21,617.79		21,617.79	1.40	21,616.39	3,041.03	277
12,150.37		12,150.37		12,150.37	6,969.25	278
56,148.11	62.09	56,210.20	59.00	56,151.20	15,347.54	279
9,233.95	2,037.50	11,271.45	3,065.00	8,206.45	853.95	280
2,004.20		2,004.20	7.80	1,996.40	11,501.40	281
1,861.96		1,861.96	41.89	1,820.07	2,491.16	282
40,367.51	34.98	40,402.49	83.46	40,319.03	13,467.98	283
11,279.02	20.16	11,299.18	36.46	11,262.72	1,673.10	284
235.24		235.24		235.24	124.25	285
5,693.28		5,693.28		5,693.28	5,465.98	286
36,834.94	7,608.15	44,443.09	4.50	44,438.59	8,469.43	287
4,889.73	127.27	5,017.00	1.50	5,015.50	3,151.72	288
1,433.99		1,433.99		1,433.99	136.23	289
1,027.68		1,027.68		1,027.68	377.83	290
8,670.63		8,670.63		8,670.63	3,254.61	291
776.76		776.76		776.76	1,096.06	292
5,593.48		5,593.48		5,593.48	4,855.12	293
2,034.13		2,034.13		2,034.13	679.79	294
2,538.00		2,538.00	2.50	2,535.50	3,793.50	295
1,992.05		1,992.05		1,992.05	452.98	296
16,723.77	100.00	16,823.77		16,823.77	11,140.74	297
145,606.50	638.00	146,244.50	300.12	145,944.38	44,242.63	298
1,038.34	10.00	1,048.34		1,048.34	585.45	299
561.55		561.55		561.55	278.60	300
11,778.19		11,778.19		11,778.19	1,491.00	301
11,593.04	147.82	11,740.86	50.00	11,690.86	8,561.59	302
508.53		508.53	119.12	389.41	80.03	303
436.34		436.34		436.34	856.83	304
57,669.71	60.00	57,729.71		57,729.71	23,934.55	305
1,733.49	2.00	1,735.49	2.00	1,733.49	251.53	306
340.88		340.88		340.88	594.66	307
11,575.78		11,575.78		11,575.78	1,507.19	308
1,286.04	15.33	1,301.37	79.15	1,222.22	1,919.50	309
782.16		782.16	3.00	779.16	620.64	310
3,704.16		3,704.16	515.00	3,189.16	2,048.83	311
796.22		796.22		796.22	2,671.36	312
837.33		837.33		837.33	300.13	313
2,984.15		2,984.15	3.70	2,980.45	1,454.12	314
7,199.66	460.00	7,659.66	460.00	7,199.66	2,384.13	315
1,751.88		1,751.88		1,751.88	581.09	316
53,059.84	613.22	53,673.06	746.00	52,927.06	5,084.12	317
1,131.41		1,131.41		1,131.41	50.44	318



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
319	Harvey	245.26	728.11	973.37
320	Hastings	1,083.25	2,317.76	3,401.01
321	Havelock	475.34	3,703.77	4,179.11
322	Hawkeye	386.85	5,839.63	6,226.48
323	Hayesville	769.95	759.03	1,528.98
324	Hazleton	413.44	1,401.92	1,815.36
325	Hedrick	2,630.85	6,762.57	9,393.42
326	Henderson	485.82	1,528.64	2,014.46
327	Hepburn	1,281.70	286.31	1,568.01
328	Hills	825.06	1,592.51	2,417.57
329	Hillsboro	1,367.26	781.25	2,148.51
330	Hinton	8,312.26	6,159.97	14,472.23
331	Holland	902.63	917.33	1,819.96
332	Holstein	17,781.72	18,886.27	36,667.99
333	Holy Cross—P. O. N. Buena Vista	380.39	837.04	1,217.43
334	*Hopeville—P. O. Murray			
335	Hopkinton	963.03	6,546.81	7,509.84
336	Hornick	248.86	3,256.22	3,505.08
337	Hospers	3,923.34	7,778.97	11,702.31
338	Hubbard	4,717.48	8,914.19	13,631.67
339	Hudson	5,838.70	13,954.18	19,792.88
340	Hull	2,885.59	24,574.84	27,460.43
341	Humeston	3,104.31	15,587.34	18,691.65
342	Hurstville	21.00	523.67	544.67
343	Huxley	7,720.98	3,214.39	10,935.37
344	Imogene	1,970.99	5,269.30	7,240.29
345	Inwood	4,960.33	12,330.71	17,291.04
346	Ionia	240.90	1,022.94	1,263.84
347	Ireton	7,086.29	11,289.69	18,375.98
348	Irwin	2,435.93	4,544.34	6,980.27
349	Jackson Junction	351.78	1,561.52	1,913.30
350	Jamaica	9,863.88	3,106.29	12,970.17
351	Janesville	4,512.50	10,068.83	14,581.33
352	Jesup	5,212.77	9,559.04	14,771.81
353	Jewell Junction—P. O. Jewell	9,370.65	10,778.11	20,148.76
354	Joice	93.49	1,884.00	1,977.49
355	Jolley	1,608.79	897.35	2,506.14
356	Kalona	3,199.22	7,501.07	10,700.29
357	Kamrar	3,700.62	1,736.14	5,436.76
358	Kanawha	2,577.81	10,991.23	13,569.04
359	Kellerton	3,250.08	5,219.07	8,469.15
360	Kelley	1,360.57	3,827.00	5,187.57
361	Kellogg	2,902.19	15,908.57	18,810.76
362	Kensett	536.50	4,485.03	5,021.53
363	Kent	1,329.39	595.14	1,924.53
364	Keosauqua	4,923.47	6,560.32	11,483.79
365	Keota	9,692.93	18,870.98	28,563.91
366	Keswick	1,001.01	1,309.43	2,310.44
367	Keystone	4,515.58	16,117.17	20,632.75
368	Kimballton	6,868.56	18,528.43	25,396.99
369	Kingsley	12,008.44	11,897.13	23,905.57
370	Kinross	199.91	503.54	703.45
371	Kirkman	796.67	1,725.17	2,521.84
372	Kirkville	450.41	916.20	1,366.61
373	Kiron	1,827.21	1,307.50	3,134.71
374	Klemme	4,125.49	6,709.52	10,835.01
375	Knierim	4,824.30	1,081.25	5,905.55
376	Lacona	195.94	2,292.33	2,488.27
377	Ladora	7,643.07	1,769.80	9,412.87
378	Lake Mills	13,187.92	60,989.98	74,177.90
379	Lake Park	9,610.82	15,818.67	25,429.49
380	Lakeside	110.00	623.65	733.65
381	Lake View	8,696.16	57,531.81	66,227.97
382	Lakota	5,876.43	5,263.55	11,139.98



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
727.07		727.07		727.07	246.30	319
1,916.40		1,916.40		1,916.40	1,484.61	320
3,767.68		3,767.68		3,767.68	411.43	321
4,898.87	12.70	4,911.57	25.06	4,886.51	1,339.97	322
711.20		711.20		711.20	817.78	323
1,368.72		1,368.72		1,368.72	446.64	324
6,600.77		6,600.77		6,600.77	2,792.65	325
1,143.87	127.44	1,271.31		1,271.31	743.15	326
191.49		191.49		191.49	1,376.52	327
1,716.70		1,716.70		1,716.70	700.87	328
887.86		887.86		887.86	1,260.65	329
6,190.78	3.57	6,194.35		6,194.35	8,277.88	330
1,589.80		1,589.80		1,589.80	230.16	331
23,279.68		23,279.68	2.10	23,277.58	13,390.41	332
545.12		545.12		545.12	672.31	333
						334
6,550.99	7.33	6,558.32	740.39	5,817.93	1,691.91	335
2,572.58	17.75	2,590.33	30.09	2,560.24	944.84	336
6,523.74		6,523.74	.11	6,523.63	5,178.68	337
8,717.83	5.12	8,722.95	4.23	8,718.72	4,912.95	338
9,308.61		9,308.61		9,308.61	10,484.27	339
23,233.96	886.84	24,120.80		24,120.80	3,339.63	340
13,636.17	368.17	14,004.34	361.71	13,642.63	5,049.02	341
529.31		529.31		529.31	15.36	342
6,952.23		6,952.23		6,952.23	3,983.14	343
3,580.12		3,580.12		3,580.12	3,660.17	344
9,221.62		9,221.62		9,221.62	8,069.42	345
1,176.17	6.98	1,183.15		1,183.15	80.69	346
10,121.57	598.71	10,720.28	690.85	10,029.43	8,346.55	347
5,916.90		5,916.90	.80	5,916.10	1,064.17	348
998.40		998.40		998.40	914.90	349
13,995.29		13,995.29	1,662.50	12,332.79	637.38	350
13,876.83		13,876.83		13,876.83	704.50	351
8,786.63		8,786.63	40.00	8,746.63	6,025.18	352
15,161.24	21.60	15,182.84	17.26	15,165.58	4,983.18	353
2,116.48	833.75	2,950.23	1,308.06	1,642.17	335.32	354
1,089.94		1,089.94		1,089.94	1,416.20	355
5,652.28	1,622.00	7,274.28	1,562.50	5,711.78	4,988.51	356
2,824.38		2,824.38		2,824.38	2,612.38	357
9,818.04	3,850.67	13,668.71	3,642.05	10,026.66	3,542.38	358
3,942.16		3,942.16		3,942.16	4,526.99	359
3,096.95	.46	3,097.41		3,097.41	2,090.16	360
15,741.49		15,741.49		15,741.49	3,069.27	361
4,497.57		4,497.57		4,497.57	523.96	362
1,040.67	16.30	1,056.97		1,056.97	867.56	363
5,734.04		5,734.04		5,734.04	5,749.75	364
19,999.56	66.46	20,066.02	1,613.60	18,452.42	10,111.49	365
832.16		832.16		832.16	1,478.28	366
18,512.11		18,512.11	1,015.02	17,497.09	3,135.66	367
16,896.52	5.50	16,902.02	2.50	16,899.52	8,497.47	368
13,878.36		13,878.36		13,878.36	10,027.21	369
649.35		649.35	139.54	509.81	193.64	370
1,535.42		1,535.42		1,535.42	986.42	371
461.64		461.64		461.64	904.97	372
1,186.14		1,186.14		1,186.14	1,948.57	373
7,560.07		7,560.07		7,560.07	3,274.94	374
925.05		925.05		925.05	4,980.50	375
1,974.02	129.39	2,103.41		2,103.41	384.86	376
2,011.61		2,011.61		2,011.61	7,401.26	377
64,306.54		64,306.54		64,306.54	9,871.36	378
17,332.29		17,332.29	1,000.00	16,332.29	9,097.20	379
695.76		695.76		695.76	37.89	380
57,754.62	94.09	57,848.71	1,610.65	56,238.06	9,989.91	381
11,094.34	93.14	11,187.48	1,140.40	10,047.08	1,092.90	382



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
383	Lamoni	7,659.88	83,674.83	91,334.71
384	Lamont	1,858.09	2,783.90	4,641.99
385	Lamotte	1,295.28	1,822.51	3,117.79
386	Lanesboro	301.47	1,239.65	1,541.12
387	Lansing	1,620.81	18,041.50	19,662.31
388	La Porte City	25,434.07	90,402.06	115,836.13
389	Larchwood	1,829.38	10,549.18	12,378.56
390	Larrabee	57.93	1,948.63	2,006.56
391	Latimer	1,501.02	2,829.03	4,330.05
392	Laurel	880.33	1,115.24	1,995.57
393	Laurens	19,637.25	17,056.04	36,693.29
394	Lawler	5,758.09	7,719.47	13,477.56
395	Lawton	206.65	2,376.46	2,583.11
396	Le Claire	13.58	5,467.94	5,481.52
397	Ledyard	674.20	3,411.29	4,085.49
398	Le Grand	1,026.38	872.71	1,899.09
399	Lehigh	3,543.67	14,355.73	17,899.40
400	Leighton	377.11	1,075.20	1,452.31
401	Leland	2,385.80	765.83	3,151.63
402	Lenox	12,105.31	38,803.89	50,909.20
403	LeRoy	492.35	429.34	921.69
404	Lester	1,113.01	3,746.05	4,859.06
405	Letts	1,258.84	2,106.20	3,365.04
406	Lewis	2,578.39	5,334.74	7,913.13
407	Libertyville	343.83	1,032.24	1,376.07
408	Lidderdale	1,540.74	1,367.15	2,907.89
409	Lime Springs	1,848.25	7,954.67	9,802.92
410	Lincoln	3,378.93	1,599.04	4,977.97
411	Linden	606.11	3,885.75	4,491.86
412	Lineville	33.67	2,178.14	2,211.81
413	Linn Grove	15.79	4,004.05	4,019.84
414	Lisbon	5,639.88	11,769.12	17,409.00
415	Liscomb	1,775.15	1,313.87	3,089.02
416	Littleport	18.70	972.31	953.61
417	Little Rock	2,382.93	9,102.53	11,485.46
418	Little Sioux	1,024.16	3,871.34	4,895.50
419	Livermore	3,797.26	14,116.11	17,913.37
420	Lockridge	428.35	2,014.30	2,442.65
421	Logan	2,287.83	19,935.52	22,223.35
422	Lohrville	15,105.04	13,666.49	28,771.53
423	Lone Rock	4,248.28	1,943.09	6,191.37
424	Lone Tree	3,652.27	7,050.32	10,702.59
425	Long Grove	773.78	2,263.13	3,036.91
426	Lorimor	3,670.52	2,403.12	6,073.64
427	Lost Nation	4,135.96	5,899.19	10,035.15
428	Lovilia	431.92	2,238.81	2,670.73
429	Lowden	5,720.36	6,469.89	12,190.25
430	Low Moor	229.85	3,071.16	3,301.01
431	Luana	1,171.68	1,436.28	2,607.96
432	Lucas	3.28	1,661.28	1,664.56
433	Luther	1,340.73	1,255.36	2,596.09
434	LuVerne	2,294.08	6,034.11	8,328.19
435	Luxemburg—P. O. New Vienna	1,145.54	435.06	1,580.60
436	Luzerne	494.31	661.14	1,155.45
437	Lynnville	227.82	1,965.49	2,193.31
438	Lytton	1,489.61	6,823.15	8,312.76
439	McCallsburg	2,770.43	1,861.36	4,631.79
440	McCausland	36.99	657.36	694.35
441	McClelland	1,092.92	2,243.24	3,336.16
442	McGregor	7,627.49	12,639.73	20,267.22
443	McIntire	843.80	1,108.17	1,951.97
444	Macedonia	485.62	3,164.97	3,650.59
445	Macksburg	572.26	470.10	1,042.36
446	Magnolia	283.07	1,080.21	1,363.28



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
76,135.90	1,057.08	77,192.98	2,723.25	74,469.73	16,864.98	383
2,611.49		2,611.49		2,611.49	2,030.50	384
2,919.78	55.61	2,975.39	48.81	2,926.58	191.21	385
1,480.55		1,480.55		1,480.55	60.57	386
15,344.24		15,344.24		15,344.24	4,318.07	387
84,459.24	274.63	84,733.87	833.31	83,900.56	31,935.57	388
9,902.67		9,902.67		9,902.67	2,475.89	389
1,319.98		1,319.98		1,319.98	686.58	390
2,243.23		2,243.23		2,243.23	2,086.82	391
1,969.64		1,969.64		1,969.64	25.93	392
32,290.70	13.27	32,303.97	225.82	32,078.15	4,615.14	393
9,072.59	186.40	9,258.99	.32	9,258.67	4,218.89	394
2,595.81	600.00	3,195.81	615.00	2,580.81	2.30	395
5,371.89	823.62	6,195.51	932.96	5,262.55	218.97	396
3,169.60		3,169.60	5.92	3,163.68	921.81	397
781.73	1.50	783.23	1.85	781.38	1,117.71	398
14,590.33	847.69	15,438.02	667.56	14,770.46	3,128.94	399
1,332.44	565.66	1,898.10	565.66	1,332.44	119.87	400
1,010.39	38.72	1,049.11	73.01	976.10	2,175.53	401
38,185.21	2,577.56	40,762.77	4,339.44	36,423.33	14,485.87	402
462.71		462.71		462.71	458.98	403
2,991.63		2,991.63	2.41	2,989.22	1,869.84	404
1,852.03		1,852.03		1,852.03	1,513.01	405
5,572.23	387.39	5,959.62	406.89	5,552.73	2,360.40	406
1,309.55	2.10	1,311.65		1,311.65	64.42	407
1,629.06	1.05	1,630.11	87.79	1,542.32	1,365.57	408
6,894.89		6,894.89		6,894.89	2,908.03	409
2,909.84		2,909.84		2,909.84	2,068.13	410
3,438.07		3,438.07		3,438.07	1,053.79	411
2,020.07	20.00	2,040.07		2,040.07	171.74	412
3,993.66		3,993.66		3,993.66	26.18	413
16,131.93	154.50	16,286.43	2,225.00	14,061.43	3,347.57	414
1,047.68		1,047.68		1,047.68	2,041.34	415
744.99	1,095.55	1,840.54	938.99	901.55	52.06	416
9,768.96	3,347.95	13,116.91	3,999.04	9,117.87	2,367.59	417
4,545.75		4,545.75		4,545.75	349.75	418
14,100.08	65.50	14,165.58		14,165.58	3,747.79	419
2,403.59		2,403.59		2,403.59	39.06	420
18,390.50		18,390.50		18,390.50	3,832.85	421
15,112.15	206.00	15,318.15	79.60	15,238.55	13,532.98	422
2,657.56		2,657.56		2,657.56	3,533.81	423
7,782.14		7,782.14	275.00	7,507.14	3,195.45	424
1,969.91	27.42	1,997.33		1,997.33	1,039.58	425
2,527.59	91.80	2,619.39	122.40	2,496.99	3,576.65	426
5,640.79		5,640.79		5,640.79	4,394.36	427
2,222.07	537.67	2,759.74	537.67	2,222.07	448.66	428
7,207.02	114.00	7,321.02	373.30	6,947.72	5,242.53	429
2,656.70		2,656.70		2,656.70	644.31	430
1,809.01		1,809.01	195.41	1,613.60	994.36	431
1,355.26	482.96	1,838.22	318.04	1,520.18	144.38	432
1,393.43		1,393.43		1,393.43	1,202.66	433
6,960.25		6,960.25		6,960.25	1,367.94	434
242.89	97.07	339.96		339.96	1,240.64	435
791.39		791.39		791.39	364.06	436
2,114.84		2,114.84		2,114.84	78.47	437
5,570.83	5.75	5,576.58	5.75	5,570.83	2,741.93	438
1,826.75	4.85	1,831.60	6.55	1,825.05	2,806.74	439
1,332.60		1,332.60	647.43	685.17	9.18	440
1,722.04	122.03	1,844.07		1,844.07	1,492.09	441
15,700.58	70.00	15,770.58	70.00	15,700.58	4,566.64	442
1,242.47		1,242.47		1,242.47	709.50	443
3,028.12		3,028.12		3,028.12	622.47	444
422.27		422.27		422.27	620.09	445
1,033.70	4.00	1,037.70		1,037.70	325.58	446



TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
447	Malcom.....	915.03	3,485.59	4,400.62
448	Mallard.....	1,153.16	7,932.48	9,085.64
449	Maloy.....	222.87	378.52	601.39
450	Malvern.....	12,941.41	22,449.87	35,391.28
451	Manilla.....	2,054.74	29,131.43	31,186.17
452	Manly.....	4,115.65	36,219.09	40,334.74
453	Manning.....	20,853.86	70,525.82	91,379.68
454	Manson.....	11,577.05	25,615.98	37,193.03
455	Mapleton.....	6,913.82	51,631.52	58,545.34
456	Marathon.....	8,346.36	15,428.10	23,774.46
457	Marble Rock.....	6,328.85	3,795.99	10,124.84
458	Marcus.....	19,924.55	49,550.95	69,475.50
459	Marne.....	2,768.05	3,372.06	6,140.11
460	Marquette.....	2,543.00	8,450.12	10,993.12
461	Martelle.....	1,686.45	3,620.70	5,307.15
462	Martensdale.....	672.90	707.35	1,380.25
463	Mart nsburg.....	324.90	595.52	920.42
464	Marysville—R. F. D. Hamilton.....	74.52	259.46	333.98
465	Masonville.....	441.13	920.65	1,361.78
466	Massena.....	2,277.40	5,910.51	8,187.91
467	Matlock.....	69.97	1,197.52	1,267.49
468	Maurice.....	1,890.57	4,595.58	6,486.15
469	Maxwell.....	1,085.67	7,662.68	8,748.35
470	Maynard.....	2,268.06	3,138.90	5,406.96
471	Maysville.....	115.34	618.60	733.94
472	Mechanicsville.....	7,521.17	20,416.77	27,937.94
473	Mediapolis.....	10,674.14	9,817.01	20,491.15
474	Melbourne.....	4,619.67	6,527.86	11,147.53
475	Melcher.....	1,917.14	4,408.13	6,325.27
476	Melrose.....	145.54	2,808.86	2,954.40
477	Melvin.....	4,122.49	3,099.33	7,221.82
478	Menlo.....	2,762.40	4,570.71	7,333.11
479	Meriden.....	661.65	1,061.51	1,723.16
480	Merrill.....	3,739.12	6,683.38	10,422.50
481	Meservey.....	1,385.24	1,742.95	3,128.19
482	Middletown.....	954.30	741.80	1,696.10
483	Miles.....	2,400.84	3,625.74	6,026.58
484	Milford.....	22,043.66	39,355.47	61,399.13
485	Millersburg.....	363.65	975.53	1,339.18
486	Millerton.....	200.79	547.14	747.93
487	Milo.....	3,830.85	8,517.70	12,348.55
488	Milton.....	2,713.93	2,369.11	5,083.04
489	Minburn.....	1,460.33	1,185.89	2,646.22
490	Minden.....	977.54	4,456.19	5,433.73
491	Mingo.....	408.15	1,308.94	1,717.09
492	Mitchell.....	256.83	472.54	729.37
493	Mitchellville.....	3,935.72	8,908.76	12,844.48
494	Modale.....	1,724.78	3,550.38	5,275.16
495	Mondamin.....	5,448.41	5,204.42	10,652.83
496	Moneta.....	596.91	368.24	965.15
497	Monmouth.....	233.09	905.84	1,138.93
498	Monona.....	13,866.62	19,839.98	33,706.60
499	Monroe.....	8,363.61	9,345.87	17,709.48
500	Montezuma.....	5,051.32	20,861.81	25,913.13
501	Montour.....	52.77	1,733.51	1,786.28
502	Montrose.....	766.33	1,959.53	2,725.86
503	Moorhead.....	1,121.75	3,009.24	4,130.99
504	Moorland.....	257.74	1,118.95	1,376.69
505	Moravia.....	1,758.01	4,992.33	6,750.34
506	Morley.....	498.83	570.00	1,068.83
507	Morning Sun.....	3,842.47	8,708.98	12,551.45
508	Morrison.....	274.11	589.94	864.05
509	Moulton.....	1,836.69	11,634.67	13,471.36
510	Mount Auburn.....	828.64	1,226.04	2,054.68



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
5,279.53	106.00	5,385.53	2,000.00	3,385.53	1,015.09	447
4,161.32	3,037.45	7,198.77	709.97	6,488.80	2,596.84	448
254.75		254.75		254.75	346.64	449
20,396.37	3,005.10	23,401.47	3,047.50	20,353.97	15,037.31	450
27,840.39	3,659.71	31,500.10	4,105.60	27,394.50	3,791.67	451
30,048.47	4,600.72	34,649.19	2,641.79	32,007.40	8,327.34	452
69,011.71		69,011.71		69,011.71	22,367.97	453
26,555.52	11.00	26,566.52	10.50	26,556.02	10,637.01	454
54,366.13	1,130.57	55,496.70	2,192.10	53,304.60	5,240.74	455
19,499.91		19,499.91		19,499.91	4,274.55	456
4,031.95		4,031.95		4,031.95	6,092.89	457
59,162.13		59,162.13		59,162.13	10,313.37	458
2,694.77		2,694.77		2,694.77	3,445.34	459
8,255.99		8,255.99		8,255.99	2,737.13	460
1,856.29		1,856.29		1,856.29	3,450.86	461
449.53		449.53		449.53	930.72	462
787.62		787.62		787.62	132.80	463
249.53		249.53		249.53	84.45	464
1,186.14		1,186.14		1,186.14	175.64	465
5,238.60		5,238.60		5,238.60	2,949.31	466
844.77		844.77		844.77	422.72	467
3,400.02	755.97	4,155.99		4,155.99	2,330.16	468
5,915.73	1,187.73	7,103.46	760.25	6,343.21	2,405.14	469
4,272.66		4,272.66		4,272.66	1,134.30	470
441.41	50.00	491.41		491.41	242.53	471
21,973.34		21,973.34		21,973.34	5,964.60	472
6,720.33	563.36	7,283.69		7,283.69	13,207.46	473
7,398.32		7,398.32		7,398.32	3,749.21	474
3,762.65	462.27	4,224.92	183.00	4,041.92	2,283.35	475
2,904.51		2,904.51		2,904.51	49.89	476
3,218.61		3,218.61		3,218.61	4,003.21	477
6,040.45		6,040.45		6,040.45	1,292.66	478
1,316.37		1,316.37		1,316.37	406.79	479
6,116.43		6,116.43		6,116.43	4,306.07	480
1,963.15		1,963.15		1,963.15	1,165.04	481
430.03		430.03		430.03	1,266.07	482
3,501.01		3,501.01		3,501.01	2,525.57	483
39,523.39	1,312.74	40,836.13	518.87	40,317.26	21,081.87	484
791.10		791.10		791.10	548.08	485
836.42		836.42	180.00	656.42	91.51	486
9,084.84		9,084.84		9,084.84	3,263.71	487
2,764.25	.50	2,764.75	138.53	2,626.22	2,456.82	488
1,124.50		1,124.50		1,124.50	1,521.72	489
3,408.58	1,100.00	4,508.58	700.00	3,808.58	1,625.15	490
1,489.65	104.25	1,593.90	59.83	1,534.07	183.02	491
413.15		413.15		413.15	316.22	492
7,878.33		7,878.33		7,878.33	4,966.15	493
2,863.10		2,863.10		2,863.10	2,412.06	494
7,605.66		7,605.66		7,605.66	3,047.17	495
487.81		487.81		487.81	477.34	496
992.56		992.56	62.99	929.57	209.36	497
22,314.33		22,314.33		22,314.33	11,392.27	498
14,497.88	1.00	14,498.88	.75	14,498.13	3,211.35	499
21,495.06	1,270.63	22,765.69	188.44	22,577.25	3,335.88	500
1,598.51		1,598.51		1,598.51	187.77	501
1,974.37	418.73	2,393.10	465.40	1,927.70	798.16	502
3,230.91	.24	3,231.15	4.20	3,226.95	904.04	503
1,070.17		1,070.17		1,070.17	306.52	504
5,470.95	26.65	5,497.60		5,497.60	1,252.74	505
527.29		527.29		527.29	541.54	506
9,317.90	1,109.52	10,427.42	813.50	9,613.92	2,937.53	507
527.85		527.85		527.85	336.20	508
12,408.63		12,408.63		12,408.63	1,062.73	509
1,037.30		1,037.30		1,037.30	1,017.38	510



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
511	Mount Ayr.....	10,599.35	27,909.97	38,509.32
512	Mount Sterling.....	800.26	762.38	1,562.64
513	Mount Union.....	387.32	1,129.83	1,517.15
514	Mount Vernon.....	9,766.39	33,127.01	42,893.40
515	Moville.....	4,149.20	21,187.12	25,336.32
516	Murray.....	123.36	2,935.95	3,059.31
517	Nashua.....	6,551.50	14,409.06	20,960.56
518	Nemaha.....	236.59	1,067.82	1,304.41
519	Neola.....	6,956.41	27,458.38	34,414.79
520	New Albin.....	4,459.33	5,524.49	9,983.82
521	Newell.....	787.38	16,552.49	17,339.87
522	Newhall.....	15,874.67	6,391.16	22,265.83
523	New Hartford.....	705.25	3,035.69	3,740.94
524	New Liberty.....	464.30	1,007.19	1,471.49
525	New London.....	19,434.83	135,591.90	155,026.73
526	New Market.....	2,524.41	3,527.09	6,051.50
527	New Providence.....	1,014.29	768.86	1,783.15
528	New Sharon.....	10,408.89	12,718.73	23,127.62
529	New Vienna.....	389.45	1,910.57	2,300.02
530	New Virginia.....	355.78	1,655.69	2,011.47
531	Nichols.....	694.29	1,574.75	2,269.04
532	Nodaway.....	826.16	513.24	1,339.40
533	Nora Springs.....	2,543.21	11,167.98	13,711.19
534	Northboro.....	2,095.46	883.83	2,979.29
535	North Buena Vista.....		544.28	544.28
536	North English.....	2,922.30	10,721.91	13,644.21
537	North Liberty.....	328.17	1,130.98	1,459.15
538	North Washington.....	23.95	615.70	639.65
539	Northwood.....	6,737.64	16,064.94	22,802.58
540	Norwalk.....	549.79	919.97	1,469.76
541	Norway.....	4,344.67	5,739.59	10,084.26
542	Numa.....	300.07	418.36	718.43
543	Oakland.....	6,751.54	14,111.79	20,863.33
544	Oakville.....	852.00	1,233.79	2,085.79
545	Ocheyedan.....	621.20	18,571.82	19,193.02
546	Odebolt.....	3,232.90	15,410.70	18,643.60
547	Ogden.....	15,788.88	44,132.99	59,921.87
548	Okoboji.....	2,403.24	34,182.76	36,586.00
549	Olds.....	1,173.46	618.86	1,792.32
550	Old Town—P. O. Milford.....	108.08	431.51	539.59
551	Olin.....	3,580.38	7,397.19	10,977.57
552	Ollie.....	754.99	1,116.68	1,871.67
553	Oneida.....	12.48	308.24	320.72
554	Onslow.....	2,910.15	2,179.89	5,090.04
555	Orange City.....	9,331.87	63,287.31	72,619.18
556	Orchard.....	2,341.05	863.84	3,204.89
557	Orient.....	562.16	8,111.33	8,673.49
558	Orleans—P. O. Spirit Lake.....	2,500.50	2,333.63	4,834.13
559	Ossian.....	4,299.18	9,584.78	13,883.96
560	Osterdock.....	26.56	236.87	263.43
561	Oto.....	3,792.74	2,452.52	6,245.26
562	Ottosen.....	2,273.52	1,564.65	3,838.17
563	Owasa.....	95.24	424.15	519.39
564	Oxford.....	1,624.84	7,177.85	8,802.69
565	Oxford Junction.....	14,280.79	7,623.75	21,904.54
566	Oyens.....	562.64	904.41	1,467.05
567	Pacific Junction.....	527.24	1,498.90	2,026.14
568	Packwood.....	696.33	1,054.69	1,751.02
569	Palmer.....	1,097.62	6,129.68	7,227.30
570	Palo.....	971.80	776.24	1,748.04
571	Panama.....	2,082.27	2,373.14	4,455.41
572	Panora.....	6,409.54	28,835.60	35,245.14
573	Parkersburg.....	5,193.89	15,109.12	20,303.01
574	Parnell.....	452.32	1,308.49	1,760.81



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
29,044.78	24.12	29,068.90		29,068.90	9,440.42	511
880.71		880.71		880.71	681.93	512
1,054.10	75.00	1,129.10		1,129.10	388.05	513
31,436.63		31,436.63		31,436.63	11,456.77	514
18,748.37		18,748.37		18,748.37	6,587.95	515
3,050.20		3,050.20		3,050.20	9.11	516
14,252.02		14,252.02		14,252.02	6,708.54	517
454.91	800.00	1,254.91	300.00	954.91	349.50	518
29,267.00	1,512.32	30,779.32	491.31	30,288.01	4,126.78	519
5,877.05		5,877.05		5,877.05	4,106.77	520
15,912.29	9,555.64	25,467.93	10,418.53	15,049.40	2,290.47	521
21,324.26	61.45	21,385.71		21,385.71	880.12	522
2,833.58		2,833.58		2,833.58	907.36	523
988.87		988.87		988.87	482.62	524
131,437.94	4,045.63	135,483.57	3,605.50	131,878.07	23,148.66	525
3,301.22		3,301.22		3,301.22	2,750.28	526
415.53		415.53		415.53	1,367.62	527
11,681.10		11,681.10	3.00	11,678.10	11,449.52	528
1,918.26		1,918.26	22.42	1,895.84	404.18	529
1,781.21		1,781.21		1,781.21	230.26	530
1,750.23		1,750.23		1,750.23	518.81	531
931.44		931.44		931.44	407.96	532
11,668.10	2,001.63	13,669.73	2,000.00	11,669.73	2,041.46	533
1,771.42		1,771.42		1,771.42	1,207.87	534
235.73	476.99	712.72	168.44	544.28		535
9,904.01		9,904.01	993.51	8,910.50	4,733.71	536
1,280.12		1,280.12		1,280.12	179.03	537
556.07		556.07		556.07	83.58	538
15,872.03	4,576.97	20,449.00	3,650.61	16,798.39	6,004.19	539
1,152.82		1,152.82		1,152.82	316.94	540
5,736.20		5,736.20		5,736.20	4,348.06	541
447.37		447.37		447.37	271.06	542
9,407.64	1,289.28	10,696.92	941.64	9,755.28	11,108.05	543
1,582.02		1,582.02		1,582.02	503.77	544
17,362.14	1,846.53	19,208.67	3,003.37	16,205.30	2,987.72	545
17,166.31	43.62	17,209.93	177.58	17,032.35	1,611.25	546
35,923.52	120.64	36,044.16	487.14	35,557.02	24,364.85	547
38,661.35	302.00	38,963.35	4,967.17	33,996.18	2,589.82	548
568.83		568.83		568.83	1,223.49	549
348.81		348.81		348.81	190.78	550
6,343.57		6,343.57		6,343.57	4,634.00	551
823.37		823.37		823.37	1,048.30	552
199.46	190.55	390.01	222.44	167.57	153.15	553
2,284.88		2,284.88		2,284.88	2,805.16	554
62,224.61		62,224.61	2.50	62,222.11	10,397.07	555
1,716.95		1,716.95		1,716.95	1,487.94	556
8,288.63	2,546.68	10,835.31	2,589.68	8,245.63	427.86	557
1,947.04		1,947.04	13.51	1,933.53	2,900.60	558
6,871.66		6,871.66		6,871.66	7,012.30	559
183.62		183.62		183.62	79.81	560
2,987.72		2,987.72		2,987.72	3,257.54	561
3,184.77	1.87	3,186.64	27.50	3,159.14	679.03	562
472.24		472.24		472.24	47.15	563
6,022.05		6,022.05		6,022.05	2,780.64	564
8,540.11	34.85	8,574.96	20.11	8,554.85	13,349.69	565
1,064.38		1,064.38		1,064.38	402.67	566
1,161.23	1.00	1,162.23		1,162.23	863.91	567
1,607.87		1,607.87		1,607.87	143.15	568
6,283.47	6.00	6,289.47	2.78	6,286.69	940.61	569
1,090.92		1,090.92		1,090.92	657.12	570
2,236.91	267.41	2,504.32	245.86	2,258.46	2,196.95	571
30,163.14		30,163.14		30,163.14	5,082.00	572
14,458.38	243.82	14,702.20		14,702.20	5,600.81	573
1,504.71	25.00	1,529.71	1.00	1,528.71	232.10	574



TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
575	Paton.....	1,156.44	12,265.11	13,421.55
576	Patterson.....	493.97	330.81	824.78
577	Paulina.....	7,873.07	31,133.51	39,006.58
578	Peosta.....	600.54	250.00	850.54
579	Persia.....	1,888.03	4,092.16	5,980.19
580	Peterson.....	4,719.48	18,762.14	23,481.62
581	Pierson.....	3,492.83	8,974.16	12,466.99
582	Pilot Mound.....	962.76	2,843.04	3,805.80
583	Pioneer.....	972.49	300.00	1,272.49
584	Pisgah.....	1,714.52	4,119.66	5,834.18
585	Plainfield.....	2,652.52	1,788.15	4,440.67
586	Plain View—R. F. D. Walcott.....	174.95	190.50	365.45
587	Plano.....	1,013.21	530.90	1,544.11
588	Pleasanton.....	282.95	414.94	697.89
589	Pleasant Plain.....	154.84	299.94	454.78
590	Pleasantville.....	2,044.82	8,198.01	10,242.83
591	Plover.....	1,799.86	2,489.02	4,288.88
592	Plymouth.....	1,343.55	2,183.86	3,527.41
593	Pocahontas.....	3,243.21	47,763.27	51,006.48
594	Polk City.....	659.89	1,096.51	1,756.40
595	Pomeroy.....	15,941.53	12,679.60	28,621.13
596	Popejoy.....	2,066.74	1,838.38	3,905.12
597	Portsmouth.....	1,352.80	2,751.73	4,104.53
598	Postville.....	4,734.89	33,285.57	38,020.46
599	Prairieburg.....	1,086.00	1,106.67	2,192.67
600	Prairie City.....	12,817.82	6,320.54	19,138.36
601	Prescott.....	272.21	2,025.53	2,297.74
602	Preston.....	16,198.01	26,128.83	42,326.84
603	Pringhar.....	17,502.48	54,896.60	72,399.08
604	Princeton.....	164.33	4,094.00	4,258.33
605	Promise City.....	723.46	661.36	1,384.82
606	Protivin.....	2,536.71	2,146.54	4,683.25
607	Pulaski.....	564.87	1,275.52	1,840.39
608	Quasqueton.....	584.12	1,168.29	1,752.41
609	Quimby.....	2,920.10	3,259.64	6,179.74
610	*Quincy.....			
611	Radeliffe.....	2,843.94	8,852.26	11,696.20
612	Rake.....	612.13	4,468.07	5,080.20
613	Ralston.....	676.65	1,192.31	1,868.96
614	Randalia.....	529.18	435.76	964.94
615	Randall.....		300.00	300.00
616	Randolph.....	5,247.22	8,424.61	13,671.83
617	Rathbun.....	48.14	433.33	481.47
618	Readlyn.....	3,600.35	14,311.20	17,911.55
619	Reasnor.....	419.84	754.43	1,174.27
620	Redding.....	478.54	384.13	862.67
621	Redfield.....	12,095.30	18,671.76	30,767.06
622	Reinbeck.....	7,747.99	18,762.38	26,510.37
623	Rembrandt.....	989.98	2,935.86	3,925.84
624	Remsen.....	14,537.59	67,866.90	82,404.49
625	Renwick.....	11,071.23	27,807.66	38,878.89
626	Rhodes.....	1,744.16	2,713.49	4,457.65
627	Riceville.....	2,236.97	7,089.92	9,326.89
628	Richland.....	855.86	4,733.75	5,589.61
629	Ricketts.....	1,178.64	2,196.67	3,375.31
630	Ridgeway.....	1,365.36	2,177.52	3,542.88
631	Rinard.....	322.78	431.74	754.52
632	Ringsted.....	1,033.23	4,574.84	5,608.07
633	Rippey.....	9,714.74	3,441.29	13,156.03
634	Riverside.....	193.28	7,070.00	7,263.28
635	Riverton.....	2,848.36	2,491.26	5,339.62
636	Robins.....	277.57	546.19	823.76
637	Rock Falls.....	157.16	509.15	666.31
638	Rockford.....	7,895.18	11,268.30	19,163.48



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
9,964.03		9,964.03		9,964.03	3,457.52	575
322.30		322.30		322.30	502.48	576
35,115.33	3.85	35,119.18	1,127.79	33,991.39	5,015.19	577
181.50		181.50		181.50	669.04	578
4,594.74		4,594.74		4,594.74	1,385.45	579
17,187.14		17,187.14		17,187.14	6,294.48	580
9,741.21	1,085.83	10,827.04		10,827.04	1,639.95	581
2,767.91	73.20	2,841.11	41.60	2,799.51	1,006.29	582
1,072.33		1,072.33		1,072.33	200.16	583
3,592.59		3,592.59		3,592.59	2,241.59	584
1,586.18		1,586.18		1,586.18	2,854.49	585
130.44		130.44		130.44	235.01	586
438.26		438.26		438.26	1,105.85	587
344.89		344.89		344.89	353.00	588
270.65		270.65		270.65	184.13	589
9,858.69	1.25	9,859.94		9,859.94	382.89	590
2,711.24	.40	2,711.64		2,711.64	1,577.24	591
2,207.49		2,207.49		2,207.49	1,319.92	592
48,717.67	7,665.52	56,383.19	9,282.28	47,100.91	3,905.57	593
939.15		939.15		939.15	817.25	594
18,655.64		18,655.64		18,655.64	9,965.49	595
2,668.90		2,668.90		2,668.90	1,236.22	596
2,527.93		2,527.93		2,527.93	1,576.60	597
28,467.57		28,467.57		28,467.57	9,552.89	598
1,041.44		1,041.44	5.39	1,036.05	1,156.62	599
8,174.62		8,174.62		8,174.62	10,963.74	600
1,770.59	800.00	2,570.59	545.00	2,025.59	272.15	601
27,320.21	79.23	27,399.44	21.50	27,377.94	14,948.90	602
42,297.44		42,297.44		42,297.44	30,101.64	603
4,095.11	44.37	4,139.48	31.22	4,108.26	150.07	604
832.70		832.70		832.70	552.12	605
3,496.96	23.80	3,520.76		3,520.76	1,162.49	606
964.30	16.00	980.30		980.30	860.09	607
1,102.79		1,102.79		1,102.79	649.62	608
3,072.25		3,072.25		3,072.25	3,107.49	609
						610
9,184.88	1,279.18	10,464.06	664.43	9,799.63	1,896.57	611
3,155.68	600.00	3,755.68	601.13	3,154.55	1,925.65	612
1,377.70	18.27	1,395.97	111.90	1,284.07	584.89	613
410.02	.21	410.23		410.23	554.71	614
122.24		122.24		122.24	177.76	615
6,784.29	3.90	6,788.19	.50	6,787.69	6,884.14	616
426.83		426.83		426.83	54.64	617
11,844.53	27.03	11,871.56	10.70	11,860.86	6,050.69	618
699.28		699.28	4.20	695.08	479.19	619
555.65		555.65	64.22	491.43	371.24	620
17,206.02		17,206.02		17,206.02	13,561.04	621
20,011.42		20,011.42		20,011.42	6,498.95	622
2,746.04	458.08	3,204.12	318.32	2,885.80	1,040.04	623
68,522.63	8.76	68,531.39	1,001.00	67,530.39	14,874.10	624
28,964.99		28,964.99		28,964.99	9,913.90	625
3,945.16		3,945.16		3,945.16	512.49	626
6,692.06	2,799.81	9,491.87	3,546.11	5,945.76	3,381.13	627
4,599.27		4,599.27		4,599.27	990.34	628
1,737.20		1,737.20		1,737.20	1,638.11	629
2,457.77		2,457.77		2,457.77	1,085.11	630
299.29		299.29		299.29	455.23	631
4,433.04	33.65	4,466.69	13.78	4,452.91	1,155.16	632
7,198.54		7,198.54		7,198.54	5,957.49	633
7,833.47	1,100.00	8,933.47	2,255.39	6,678.08	585.20	634
3,556.83		3,556.83		3,556.83	1,782.79	635
302.92		302.92		302.92	520.84	636
396.41		396.41		396.41	269.90	637
15,570.21	341.97	15,912.18	188.60	15,723.58	3,439.90	638



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
639	Rock Valley.....	1,033.00	14,882.63	15,915.63
640	Rockwell.....	3,514.27	10,238.07	13,752.34
641	Rodman.....	1,628.02	888.28	2,516.30
642	Rodney.....	296.61	594.28	890.89
643	Roland.....	8,410.10	25,950.93	34,361.03
644	Rolfe.....	5,597.95	15,878.00	21,475.95
645	Rome.....	257.55	258.10	515.65
646	Rose Hill.....	572.95	458.87	1,031.82
647	Rossie.....	587.06	175.00	762.06
648	Rowan.....	662.99	1,097.16	1,760.15
649	Rowley.....	180.60	934.75	1,115.35
650	Royal.....	227.21	4,373.84	4,601.05
651	Rudd.....	4,744.02	3,773.31	8,517.33
652	Runnells.....	2,603.71	698.67	3,302.38
653	Russell.....	904.62	2,660.79	3,565.41
654	Ruthven.....	3,521.06	16,423.05	19,944.11
655	Rutland.....	1,490.27	1,092.55	2,582.82
656	Ryan.....	1,099.23	3,325.32	4,424.55
657	Sabula.....	2,803.79	12,532.48	15,336.27
658	Sageville—P. O. Dubuque.....	625.23	1,046.00	1,671.23
659	St. Ansgar.....	811.65	9,848.29	10,659.94
660	St. Anthony.....	666.35	548.62	1,214.97
661	St. Charles.....	666.14	2,140.75	2,806.89
662	St. Lucas.....	310.05	376.13	686.18
663	St. Marys.....	702.78	262.07	964.85
664	St. Olaf.....	82.41	2,034.93	2,117.34
665	St. Paul—R. F. D. West Point.....	865.00	417.00	1,282.00
666	Salem.....	817.14	2,932.94	3,750.08
667	Salix.....	1,480.95	2,501.62	3,982.57
668	Sanborn.....	4,244.50	23,678.97	27,923.47
669	Sandyville—P. O. Ackworth.....	113.79	307.36	421.15
670	Scarville.....	1,228.04	584.71	1,812.75
671	Schaller.....	15,886.17	19,257.86	35,144.03
672	Schleswig.....	26,185.32	13,406.55	39,591.87
673	Scranton.....	12,468.30	15,076.59	27,544.89
674	Searsboro.....	531.82	730.98	1,262.80
675	Sergeant Bluff.....	4,564.31	13,375.46	17,939.77
676	Shambaugh.....	393.37	921.72	1,315.09
677	Shannon City.....	823.62	816.80	1,640.42
678	Sharpsburg.....	951.04	1,208.92	2,159.96
679	Sheffield.....	5,444.48	15,409.15	20,853.63
680	Shelby.....	8,480.69	23,485.92	31,966.61
681	Sheldahl.....	1,019.23	1,519.37	2,538.60
682	Shell Rock.....	5,075.27	7,413.85	12,489.12
683	Shellsburg.....	3,900.54	4,116.68	8,017.22
684	Sherrill—P. O. Spechts Ferry.....	216.77	493.96	710.73
685	Sidney.....	2,111.47	30,049.10	32,160.57
686	Silver City.....	142.82	1,752.50	1,895.32
687	Sioux Center.....	2,015.98	23,075.31	25,091.29
688	Sioux Rapids.....	3,643.80	10,767.26	14,411.06
689	Slater.....	1,508.67	5,333.10	6,841.77
690	Sloan.....	3,187.19	4,600.04	7,787.23
691	Smithland.....	295.64	3,313.69	3,609.33
692	Soldier.....	411.82	3,209.35	3,621.17
693	Solon.....	8,949.57	7,221.52	16,171.09
694	Somers.....	1,795.21	1,092.61	2,887.82
695	South English.....	668.46	1,430.20	2,098.66
696	Spillville.....	423.54	3,228.00	3,651.54
697	Spragueville.....	977.90	898.26	1,876.16
698	Springbrook.....	21.74	1,128.80	1,150.54
699	Spring Hill.....	65.00	68.77	133.77
700	Springville.....	1,808.35	4,533.47	6,341.82
701	Stacyville.....	804.58	5,483.34	6,287.92
702	Stanhope.....	4,956.30	12,137.41	17,093.71



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
15,082.31		15,082.31	1,317.23	13,765.08	2,150.55	639
8,602.83		8,602.83		8,602.83	5,149.51	640
673.32		673.32		673.32	1,842.98	641
710.16		710.16		710.16	180.73	642
26,681.98	1.40	26,683.38	12.50	26,670.88	7,690.15	643
15,637.68	2.65	15,640.33		15,640.33	5,835.62	644
351.51		351.51	125.00	226.51	289.14	645
613.91		613.91		613.91	417.91	646
196.84		196.84		196.84	565.22	647
1,017.51		1,017.51	100.10	917.41	842.74	648
907.05		907.05		907.05	208.30	649
3,258.53	900.00	4,158.53	600.00	3,558.53	1,042.52	650
3,745.87		3,745.87		3,745.87	4,771.46	651
1,056.29		1,056.29		1,056.29	2,246.09	652
2,625.57		2,625.57		2,625.57	939.84	653
18,891.49	2,393.05	21,284.54	3,639.59	17,644.95	2,299.16	654
1,139.16		1,139.16		1,139.16	1,443.66	655
1,990.84		1,990.84	1.13	1,989.71	2,434.84	656
11,384.48		11,384.48		11,384.48	3,951.79	657
883.25		883.25		883.25	787.98	658
9,412.74	3.91	9,416.65		9,416.65	1,243.29	659
950.42		950.42		950.42	264.55	660
2,122.27		2,122.27		2,122.27	684.62	661
389.75		389.75		389.75	296.43	662
828.08		828.08		828.08	136.77	663
1,978.81		1,978.81		1,978.81	138.53	664
409.38		409.38		409.38	872.62	665
2,468.49		2,468.49		2,468.49	1,281.59	666
3,647.72	1.06	3,648.78		3,648.78	333.79	667
24,594.52	323.57	24,918.09	1,943.20	22,974.89	4,948.58	668
371.60		371.60		371.60	49.55	669
1,440.23		1,440.23		1,440.23	372.52	670
29,299.38		29,299.38	3.40	29,295.98	5,848.05	671
24,283.92	800.00	25,083.92	550.00	24,533.92	15,057.95	672
17,903.82	26.14	17,929.96	70.05	17,859.91	9,684.98	673
721.82		721.82		721.82	540.98	674
14,419.58	422.15	14,841.73		14,841.73	3,098.04	675
786.69		786.69		786.69	528.40	676
1,014.68		1,014.68		1,014.68	625.74	677
426.63		426.63		426.63	1,733.33	678
13,579.27		13,579.27		13,579.27	7,274.36	679
23,838.04		23,838.04		23,838.04	8,128.57	680
752.71		752.71		752.71	1,785.89	681
6,165.38	49.56	6,214.94	.60	6,214.34	6,274.78	682
6,777.08	2.00	6,779.08	502.00	6,277.08	1,740.14	683
544.43		544.43		544.43	166.30	684
40,598.24	3,136.74	43,734.98	13,928.70	29,806.28	2,354.29	685
1,591.07		1,591.07		1,591.07	304.25	686
26,424.09	1,533.91	27,958.00	4,647.36	23,310.64	1,780.65	687
8,343.56	912.36	9,255.92	436.30	8,819.62	5,591.44	688
4,706.97	4.48	4,711.45	9.48	4,701.97	2,139.80	689
5,138.92		5,138.92		5,138.92	2,648.31	690
3,457.56		3,457.56	8.23	3,449.33	160.00	691
3,494.13	2,000.00	5,494.13	2,000.00	3,494.13	127.04	692
7,104.15		7,104.15		7,104.15	9,066.94	693
1,901.20		1,901.20		1,901.20	986.62	694
1,110.63		1,110.63	25.00	1,085.63	1,013.03	695
3,137.88		3,137.88		3,137.88	513.66	696
1,783.57		1,783.57		1,783.57	92.59	697
1,069.52		1,069.52		1,069.52	81.02	698
64.80		64.80		64.80	68.97	699
6,427.20		6,427.20	846.58	5,580.62	761.20	700
4,378.44	4.65	4,383.09	14.70	4,368.39	1,919.53	701
17,960.19		17,960.19	3,135.91	14,824.28	2,269.43	702



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
703	Stanley.....	330.71	652.82	983.53
704	Stanton.....	6,820.31	19,573.71	26,394.02
705	Stanwood.....	2,009.21	6,242.29	8,251.50
706	State Center.....	16,128.47	39,699.47	55,827.94
707	Steamboat Rock.....	6,513.22	4,509.23	11,022.45
708	Stockport.....	138.29	1,701.47	1,839.76
709	Stockton.....	653.53	658.05	1,311.58
710	Story City.....	17,848.67	63,100.93	80,949.60
711	Stout.....	848.61	632.40	1,481.01
712	Stratford.....	16,778.84	19,492.46	36,271.30
713	Strawberry Point.....	24,177.21	28,982.95	53,160.16
714	Struble.....	2,726.24	1,075.71	3,801.95
715	Sully.....	2,225.73	4,164.91	6,390.64
716	Sumner.....	5,251.08	16,790.24	22,041.32
717	Superior.....	7,706.40	1,484.36	9,190.76
718	Sutherland.....	3,660.29	19,594.44	23,254.73
719	Swaledale.....	248.19	1,012.26	1,260.45
720	Swan.....	658.82	370.93	1,029.75
721	Swea City.....	3,054.78	11,897.27	14,952.05
722	Swisher.....	365.30	654.00	1,019.30
723	Tabor.....	21,524.00	18,383.00	39,907.00
724	Templeton.....	3,496.04	5,132.73	8,628.77
725	Tennant.....	2,716.63	2,943.54	5,660.17
726	Terril.....	3,649.19	10,966.56	14,615.75
727	Thayer.....	229.21	441.18	670.39
728	Thompson.....	1,023.98	3,853.60	4,877.58
729	Thor.....	2,191.00	3,217.69	5,408.69
730	Thornburg.....	664.33	524.89	1,189.22
731	Thornton.....	1,469.30	8,194.04	9,663.34
732	Thurman.....	1,432.95	1,584.70	3,017.65
733	Tiffin.....	124.71	1,327.62	1,452.33
734	Tingley.....	727.87	1,097.41	1,825.28
735	Titonka.....	1,009.60	6,213.58	7,223.18
736	Toronto.....	1,065.40	809.26	1,874.66
737	Traer.....	18,111.05	70,262.80	88,373.85
738	Treynor.....	2,078.89	4,302.74	6,381.63
739	Tripoli.....	4,397.38	10,665.85	15,063.23
740	Truesdale.....	455.27	544.01	999.28
741	Truro.....	335.75	2,608.96	2,944.71
742	Turin.....	274.55	786.41	1,060.96
743	Udell.....	301.26	300.38	601.64
744	Underwood.....	2,187.55	2,777.18	4,964.73
745	Union.....	1,204.21	5,521.56	6,725.77
746	Unionville.....	575.28	504.07	1,079.35
747	University Heights—P. O. Iowa City.....	470.96	853.32	1,324.28
748	University Park.....	1,464.25	1,298.19	2,762.44
749	Urbana.....	1,818.88	2,416.37	4,235.25
750	Urbandale—R. F. D. Des Moines.....	2,100.93	6,872.47	8,973.40
751	Ute.....	2,115.55	6,412.81	8,528.36
752	Vail.....	178.61	6,939.09	7,117.70
753	Valeria.....	13.61	232.83	246.44
754	Van Horne.....	9,759.64	7,382.39	17,142.03
755	Van Meter.....	179.58	1,218.79	1,398.37
756	Van Wert.....	418.62	823.41	1,242.03
757	Varina.....	860.04	1,308.13	2,168.17
758	Victor.....	4,704.29	11,056.65	15,760.94
759	Vincent.....	2,977.58	1,186.13	4,163.71
760	Vining.....	2,268.86	962.87	3,231.73
761	Volga City.....	2,489.46	2,121.89	4,611.35
762	Wadena.....	1,145.60	1,145.72	2,291.32
763	Wahpeton—P. O. Milford.....	736.36	1,806.16	2,542.52
764	Walcott.....	2,663.10	4,361.11	7,024.21
765	Walker.....	2,201.35	2,745.73	4,947.08
766	Wallingford.....	1,463.49	789.27	2,252.76



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
491.55		491.55		491.55	491.98	703
17,212.84	2,118.91	19,331.75	1,026.01	18,305.74	8,088.28	704
6,896.33		6,896.33		6,896.33	1,355.17	705
27,874.72	588.30	28,463.02	676.95	27,786.07	28,041.87	706
12,225.46	860.14	13,085.60	2,244.40	10,841.20	181.25	707
1,643.96		1,643.96		1,643.96	195.80	708
603.27		603.27		603.27	708.31	709
68,844.10	162.51	69,006.61	253.20	68,753.41	12,196.19	710
1,238.34		1,238.34		1,238.34	242.67	711
18,314.76		18,314.76		18,314.76	17,956.54	712
24,178.92	78.15	24,257.07	62.05	24,195.02	28,965.14	713
3,132.17	11.80	3,143.97		3,143.97	657.98	714
3,240.07		3,240.07		3,240.07	3,150.57	715
22,265.44	1,203.20	23,468.64	3,667.23	19,801.41	2,239.91	716
3,930.42		3,930.42		3,930.42	5,260.34	717
16,932.46	1,073.55	18,006.01	1,022.50	16,983.51	6,271.22	718
1,002.16		1,002.16		1,002.16	258.29	719
516.12	34.60	550.72		550.72	479.03	720
10,716.25	1,124.33	11,840.58		11,840.58	3,111.47	721
401.01		401.01		401.01	618.29	722
33,245.00	4,545.00	37,790.00	4,545.00	33,245.00	6,662.00	723
5,730.76		5,730.76		5,730.76	2,898.01	724
4,448.38		4,448.38		4,448.38	1,211.79	725
10,444.54		10,444.54		10,444.54	4,171.21	726
440.70		440.70		440.70	229.69	727
4,970.12	5.10	4,975.22	142.00	4,833.22	44.36	728
2,682.45	230.04	2,912.49	30.00	2,882.49	2,526.20	729
364.79		364.79		364.79	824.43	730
7,536.16	.40	7,536.56	33.98	7,502.58	2,160.76	731
1,665.02		1,665.02		1,665.02	1,352.63	732
1,277.13		1,277.13		1,277.13	175.20	733
1,393.63	3.56	1,397.19	296.67	1,100.52	724.76	734
3,644.20	589.50	4,233.70		4,233.70	2,989.48	735
1,279.50		1,279.50		1,279.50	595.16	736
66,772.57	2,928.16	69,700.73	3,458.77	66,241.96	22,131.89	737
5,923.15		5,923.15		5,923.15	458.48	738
9,378.01	23.23	9,401.24		9,401.24	5,661.99	739
501.79		501.79		501.79	497.49	740
2,460.73		2,460.73		2,460.73	483.98	741
865.00		865.00		865.00	105.96	742
374.54		374.54	76.69	297.85	303.79	743
4,848.24		4,848.24	341.65	4,506.59	458.14	744
4,963.05	229.01	5,192.06	15.25	5,176.81	1,548.96	745
955.22	61.72	1,016.94	54.81	962.13	117.22	746
957.00		957.00		957.00	367.28	747
1,557.16		1,557.16		1,557.16	1,205.28	748
3,517.03		3,517.03		3,517.03	718.22	749
7,047.81	5.37	7,053.18		7,053.18	1,920.22	750
5,162.20	1,015.35	6,177.55	197.05	5,980.50	2,547.86	751
5,825.61	2,028.75	7,854.36	1,825.36	6,029.00	1,088.70	752
181.52		181.52		181.52	64.92	753
8,645.00		8,645.00	500.00	8,145.00	8,997.03	754
1,069.02		1,069.02		1,069.02	329.35	755
941.34	6.78	948.12	6.78	941.34	300.69	756
1,476.70		1,476.70	76.64	1,400.06	768.11	757
14,727.69	115.36	14,843.05	2,014.71	12,828.34	2,932.60	758
1,026.68		1,026.68		1,026.68	3,137.03	759
840.12		840.12		840.12	2,391.61	760
2,128.95		2,128.95	.50	2,128.45	2,482.90	761
1,819.51		1,819.51	28.57	1,790.94	500.38	762
1,832.50	80.00	1,912.50	80.00	1,832.50	710.02	763
3,845.31		3,845.31		3,845.31	3,178.90	764
2,645.73	16.55	2,662.28	8.45	2,653.83	2,293.25	765
1,348.32		1,348.32		1,348.32	904.44	766



TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1940	Add grand total of receipts for year ending March 31, 1941	Total to be accounted for
767	Wall Lake.....	17,091.68	27,795.34	44,887.02
768	Walnut.....	2,569.04	26,798.39	29,367.43
769	Wapello.....	13,976.25	18,549.53	32,525.78
770	Washta.....	4,374.97	3,289.82	7,664.79
771	Waterville.....	1,648.65	1,161.53	2,810.18
772	Waucoma.....	2,264.19	3,286.46	5,550.65
773	Waukeee.....	1,972.44	3,600.79	5,573.23
774	Wayland.....	980.59	4,018.98	4,999.57
775	Webb.....	115.91	2,053.96	2,169.87
776	Webster.....	854.85	668.23	1,523.08
777	Weldon.....	203.54	580.62	784.16
778	Wellman.....	4,439.44	44,124.26	48,563.70
779	Wellsburg.....	3,508.65	9,079.73	12,588.38
780	Welton.....	891.69	810.61	1,702.30
781	Wesley.....	4,453.13	4,458.16	8,911.29
782	West Bend.....	5,519.85	31,075.32	36,595.17
783	West Branch.....	12,824.14	10,659.69	23,483.83
784	West Burlington.....	2,868.60	11,294.07	14,162.67
785	West Chester.....	407.53	1,306.33	1,713.86
786	Westfield.....	2,165.54	3,345.54	5,511.08
787	Westgate.....	1,859.94	2,682.46	4,542.40
788	West Liberty.....	17,147.35	58,394.74	75,542.09
789	West Mitchell—P. O. Mitchell.....	9.54	218.10	227.64
790	West Okoboji—P. O. Milford.....	520.71	1,970.68	2,491.39
791	Westphalia.....	471.80	398.40	870.20
792	West Point.....	3,698.37	20,234.65	23,933.02
793	West Side.....	15,343.24	5,911.68	21,254.92
794	What Cheer.....	655.57	21,842.80	22,498.37
795	Wheatland.....	5,913.31	4,717.17	10,630.48
796	Whiting.....	6,342.42	19,759.15	26,101.57
797	Whittemore.....	4,441.10	25,543.34	29,984.44
798	Whitten.....	999.76	690.38	1,690.14
799	Willey—P. O. Carroll.....	526.41	154.00	680.41
800	Williams.....	5,862.32	8,677.76	14,540.08
801	Williamsburg.....	13,638.61	25,072.72	38,711.33
802	Williamson.....	91.30	1,670.39	1,761.69
803	Wilton—P. O. Wilton Junction.....	2,473.90	26,225.75	28,699.65
804	Winfield.....	1,709.62	13,677.13	15,386.75
805	Winthrop.....	5,559.24	12,479.68	18,038.92
806	Wiota.....	961.86	5,827.86	6,789.72
807	Woden.....	949.49	1,323.31	2,272.80
808	Woodbine.....	10,604.68	19,682.56	30,287.24
809	Woodburn.....	389.77	1,105.08	1,494.85
810	Woodward.....	8,669.15	12,106.73	20,775.88
811	Woolstock.....	2,304.19	4,545.89	6,850.08
812	Worthington.....	571.93	1,719.57	2,291.50
813	Wyoming.....	1,962.46	10,374.88	12,337.34
814	Yale.....	3,359.85	3,568.30	6,928.15
815	Yetter.....	1,944.32	738.36	2,682.68
816	Yorktown.....	604.93	1,017.65	1,622.58
817	Zearing.....	3,108.59	9,506.16	12,614.75
818	Zwingle.....	997.45	644.17	1,641.62

\*Incorporated but not active

\*\*Not incorporated



## OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1941	Add warrants out- standing April 1, 1940	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1941	Total deduction from total to be accounted for	Cash on hand March 31, 1941	Number
25,446.81		25,446.81	3.00	25,443.81	19,443.21	767
25,277.91	5,243.58	30,521.49	5,205.76	25,315.73	4,051.70	768
19,432.74	1,683.60	21,116.34		21,116.34	11,409.44	769
4,826.54		4,826.54		4,826.54	2,838.25	770
1,715.89		1,715.89		1,715.89	1,094.29	771
2,463.19		2,463.19		2,463.19	3,087.46	772
4,429.32		4,429.32		4,429.32	1,143.91	773
3,289.93		3,289.93	688.25	2,601.68	2,397.89	774
1,420.13		1,420.13		1,420.13	749.74	775
590.92		590.92		590.92	932.16	776
480.38	23.07	503.45		503.45	280.71	777
43,947.92	17.40	43,965.32		43,965.32	4,598.38	778
11,135.13	513.89	11,649.02	3,260.11	8,388.91	4,199.47	779
836.83		836.83		836.83	865.47	780
7,008.80		7,008.80		7,008.80	1,902.49	781
34,926.09	4,702.36	39,628.45	6,550.21	33,078.24	3,516.93	782
8,315.86		8,315.86		8,315.86	15,167.97	783
9,102.03		9,102.03		9,102.03	5,060.64	784
1,407.76	12.00	1,419.76	133.76	1,286.00	427.86	785
2,882.86		2,882.86		2,882.86	2,628.22	786
3,982.57	18.05	4,000.62	.75	3,999.87	542.53	787
48,355.70		48,355.70		48,355.70	27,186.39	788
136.98		136.98		136.98	90.66	789
1,568.33	2,343.47	3,911.80	2,425.71	1,486.09	1,005.30	790
445.81	3.25	449.06		449.06	421.14	791
19,682.96	1.40	19,684.36	1.40	19,682.96	4,250.06	792
18,643.74		18,643.74		18,643.74	2,611.18	793
18,208.55		18,208.55	1.00	18,207.55	4,290.82	794
5,764.39	114.67	5,879.06	11.95	5,867.11	4,763.37	795
19,233.15	9.27	19,242.42	11.97	19,230.45	0,871.12	796
25,141.40		25,141.40		25,141.40	4,843.04	797
706.67		706.67		706.67	983.47	798
104.70		104.70		104.70	575.71	799
8,457.27		8,457.27	1.64	8,455.63	0,084.45	800
23,479.91	1,025.15	24,505.06	283.98	24,221.08	14,490.25	801
1,412.07	246.92	1,658.99	210.94	1,448.05	313.64	802
26,589.08	27.50	26,616.58	90.77	26,525.81	2,173.84	803
12,175.39		12,175.39		12,175.39	3,211.36	804
11,359.33		11,359.33	72.70	11,286.63	6,752.29	805
5,985.00	5.00	5,990.00	1.32	5,988.68	801.04	806
1,301.11		1,301.11		1,301.11	971.69	807
13,455.88		13,455.88	4.95	13,450.93	16,836.31	808
1,124.28		1,124.28		1,124.28	370.57	809
18,008.99	402.64	18,411.63		18,411.63	2,364.25	810
4,252.90		4,252.90		4,252.90	2,597.18	811
1,903.16		1,903.16		1,903.16	388.34	812
9,514.83	291.65	9,806.48	50.00	9,756.48	2,580.86	813
4,796.98	17.60	4,814.58	21.59	4,792.99	2,135.16	814
1,175.88		1,175.88		1,175.88	1,506.80	815
832.88		832.88		832.88	789.70	816
8,022.89	769.84	8,792.73	769.84	8,022.89	4,591.86	817
792.34	.65	792.99	.65	792.34	849.28	818



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
	Grand Totals.....	\$ 3,028,919.44	\$ 1,396,554.25	\$ 31,443.82	\$ 280,202.77
1	Ackley.....	32,000.00			2.75
2	Ackworth.....	500.00			
3	Adair.....		27,000.00		2,267.07
4	Adel.....	15,700.00	25,000.00		274.23
5	Afton.....		13,000.00		
6	Agency.....				
7	Ainsworth.....		4,500.00		
8	Akron.....	24,000.00			915.23
9	Albert City.....		27,500.00		31.00
10	Albion.....		1,900.00		
11	Alburnett.....				546.40
12	Alden.....	7,000.00			5,908.66
13	Alexander.....				
14	Allerton.....	25,000.00			
15	Allison.....	19,000.00			14.40
16	Alta.....				
17	Alta Vista.....	7,000.00			3.00
18	Alton.....	14,500.00			750.36
19	Altoona.....		16,000.00		
20	Alvord.....	5,500.00			
21	Andover.....				
22	Andrew.....		11,000.00		1,208.67
23	Anita.....	5,900.00	8,900.00		
24	Ankeny.....	7,500.00			10.00
25	Anthon.....				
26	Aplington.....				6.50
27	Arcadia.....				
28	Archer.....				
29	Aredale.....				
30	Arion.....				
31	Arispe.....				
32	Arlington.....	1,000.00			
33	Armstrong.....	11,000.00	1,700.00		
34	Arnolds Park.....	8,000.00	14,500.00		
35	Arthur.....				.50
36	Asbury—P. O. Dubuque.....				23.02
37	Ashton.....				
38	Aspinwall.....			500.00	
39	Atalissa.....				
40	Athelstan.....				
41	Atkins.....	12,000.00			
42	Auburn.....	14,000.00			
43	Aurelia.....	4,500.00			
44	Aurora.....				39.93
45	Avoca.....	19,500.00	7,000.00		146.35
46	Ayrshire.....	21,200.00			
47	Badger.....				
48	Bagley.....				
49	Baldwin.....				
50	Balltown—R. F. D. Waupeton.....				
51	Bancroft.....	23,933.75			
52	Bankston—R. F. D. Epworth.....				15.00
53	Barnes City.....				
54	Barnum.....				
55	Bassett.....				
56	Batavia.....				487.03
57	Battle Creek.....				
58	Baxter.....				
59	Bayard.....	3,400.00			33.09
60	Beacon.....				
61	Beaconsfield.....				
62	Beaman.....	500.00			158.61



## GENERAL TABLES—TOWNS

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## INDEBTEDNESS AT APRIL 1, 1941

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
\$ 59,642.92	\$ 26,379.11	\$4,823,142.31	\$ 488,043.86	\$ 27,037.90	\$ 2,029,346.23	\$ 7,367,570.30	
		32,002.75		635.55	3,001.28	35,639.58	1
		500.00				500.00	2
		29,267.07	1,000.00			30,267.07	3
	1,500.00	42,474.23	3,200.00			45,674.23	4
		13,000.00				13,000.00	5
							6
		4,500.00	3,900.00			8,400.00	7
		24,915.23			30,000.00	54,915.23	8
		27,531.00				27,531.00	9
		1,900.00				1,900.00	10
		546.40				546.40	11
		12,908.66				12,908.66	12
							13
		25,000.00				25,000.00	14
		19,014.40	3,200.00			22,214.40	15
					62,000.00	62,000.00	16
		7,003.00				7,003.00	17
		15,250.36				15,250.36	18
		16,000.00				16,000.00	19
		5,500.00				5,500.00	20
							21
		12,208.67				12,208.67	22
		14,800.00			105,301.20	120,101.20	23
		7,510.00				7,510.00	24
							25
		6.50	5,000.00			5,006.50	26
							27
							28
							29
							30
							31
		1,000.00				1,000.00	32
		12,700.00				12,700.00	33
		22,500.00				22,500.00	34
		.50				.50	35
							36
		23.02				23.02	37
		500.00				500.00	38
							39
							40
		12,000.00				12,000.00	41
		14,000.00				14,000.00	42
		4,500.00	4,200.00			8,700.00	43
		39.93				39.93	44
		26,646.35				26,646.35	45
		21,200.00				21,200.00	46
							47
							48
							49
		23,933.75	10,000.00	2,023.83	129,500.00	165,457.58	50
		15.00				15.00	51
							52
							53
		487.03				487.03	54
1,440.00		1,440.00				1,440.00	55
							56
		3,433.09				3,433.09	57
							58
							59
							60
		658.61				658.61	61
							62



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
63	Beaver.....				
64	Bellevue.....	20,750.00			
65	Bennett.....				62.89
66	Benton.....				
67	Berkley—R. F. D. Perry.....				
68	Bernard.....				
69	Bertram—P. O. Cedar Rapids.....				
70	Bevington.....				
71	Birmingham.....				
72	Blairsburg.....	5,500.00			430.67
73	Blairstown.....	3,000.00			2,800.00
74	Blakesburg.....				
75	Blanchard.....				261.50
76	Blencoe.....				
77	Blockton.....	2,500.00			
78	Blue Grass.....				
79	Bode.....		3,500.00		1,603.00
80	Bonaparte.....	2,900.00		400.00	3,505.25
81	Bondurant.....				
82	Bouton.....				
83	Boxholm.....	12,000.00			
84	Boyden.....		4,000.00		1,299.45
85	Braddyville.....				
86	Bradgate.....	2,000.00			66.85
87	Brandon.....				
88	Brayton.....	2,900.00			2,218.52
89	Breda.....				
90	Bridgewater.....		10,500.00		
91	Brighton.....	6,500.00			37.05
92	Bristow.....	7,500.00			
93	Britt.....	21,500.00		10,000.00	1,320.32
94	Brooklyn.....	23,273.00			1,367.83
95	Brunsville.....	2,000.00			
96	Buckeye.....				72.40
97	Buck Grove.....				
98	Buffalo.....				
99	Buffalo Center.....				46.08
100	Burt.....	7,000.00			11,816.84
101	Bussey.....		10,000.00		
102	Calamus.....	8,000.00			2,130.00
103	Callender.....		8,500.00		5.10
104	Calmar.....	10,800.00			949.64
105	Calumet.....				877.54
106	Camanche.....	14,500.00			
107	Cambridge.....	3,900.00			53.03
108	Cantril.....				
109	Carbon.....				
110	Carlisle.....		14,000.00		
111	Carpenter.....				
112	Carson.....	1,500.00	8,700.00		7,415.27
113	Carter Lake—P. O. Omaha, Nebr.....				
114	Cascade.....	39,500.00			29.45
115	Casey.....				873.57
116	Castalia.....				372.14
117	Castana.....	700.00	4,200.00		
118	Castle Hill—R. F. D. Waterloo.....				
119	Center Junction.....	2,500.00			
120	Center Point.....				5.00
121	Central City.....				88.50
122	Centralia—R. F. D. Peosta.....				
123	Charlotte.....				
124	Charter Oak.....	23,500.00			
125	Chatsworth.....				
126	Chelsea.....	12,000.00			



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							63
		20,750.00	8,445.68			29,195.68	64
		62.89				62.89	65
							66
							67
							68
							69
							70
			3,500.00			3,500.00	71
		5,930.67				5,930.67	72
		5,800.00				5,800.00	73
							74
		261.50				261.50	75
							76
		2,500.00				2,500.00	77
			900.00			900.00	78
		5,103.00				5,103.00	79
		6,805.25				6,805.25	80
							81
							82
		12,000.00				12,000.00	83
		5,299.45				5,299.45	84
							85
		2,066.85				2,066.85	86
							87
		5,118.52				5,118.52	88
			10,000.00			10,000.00	89
		10,500.00				10,500.00	90
		6,537.05				6,537.05	91
		7,500.00				7,500.00	92
7,700.00		40,520.32	19,500.00		11,500.00	71,520.32	93
		24,640.83			128,500.00	153,140.83	94
		2,000.00				2,000.00	95
		72.40				72.40	96
							97
							98
		46.08	6,763.22		3,500.00	10,309.30	99
		18,816.84				18,816.84	100
		10,000.00				10,000.00	101
		10,130.00				10,130.00	102
		8,505.10				8,505.10	103
		11,749.64				11,749.64	104
		877.54				877.54	105
	300.00	14,800.00			27,000.00	41,800.00	106
		3,953.03				3,953.03	107
							108
							109
		14,000.00				14,000.00	110
							111
		17,615.27				17,615.27	112
							113
		39,529.45				39,529.45	114
		873.57				873.57	115
		372.14				372.14	116
		4,900.00				4,900.00	117
							118
		2,500.00				2,500.00	119
		5.00				5.00	120
		88.50				88.50	121
							122
							123
		23,500.00				23,500.00	124
							125
		12,000.00				12,000.00	126



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
127	Chester				
128	Chillicothe	1,700.00			
129	Churdan	4,000.00			
130	Cincinnati				
131	Clare				70.85
132	Clarence				
133	Clarksville	9,500.00		2,100.00	345.50
134	Clayton				
135	Clearfield				
136	Cleghorn		8,000.00		
137	Clemons				1.00
138	Clermont	4,000.00			
139	Clio				
140	Clover Hills—P. O. West Des Moines				
141	Clutier				
142	Coburg				
143	Coggon	14,000.00	14,500.00		3.00
144	Coin	5,000.00			566.51
145	Colesburg		12,000.00		
146	College Springs				
147	Collins	8,500.00			468.29
148	Colo				
149	Columbus City				
150	Columbus Junction	4,000.00			106.25
151	Colwell				1,412.96
152	Conesville				
153	Conrad		1,400.00		
154	Conway	700.00			
155	Coon Rapids	27,000.00			
156	Coppock				
157	Coralville—P. O. Iowa City				
158	Correctionville	2,150.00			16.00
159	Corwith				
160	Corydon	29,105.22			
161	Cotter				10.08
162	Coulter		4,500.00		
163	Craig	1,000.00			
164	Crawfordsville		4,000.00		
165	Cromwell				
166	Crystal Lake				
167	Cumberland				
168	Cumming				
169	Curlew				1.09
170	Cushing				
171	Cylinder				1,500.00
172	Dakota City	2,500.00			
173	Dallas				3.00
174	Dallas Center	33,500.00	16,500.00		17.30
175	Dana				
176	Danbury	10,500.00			100.00
177	Danville				
178	Davis City	7,800.00			288.58
179	Dawson	5,500.00			1,421.00
180	Dayton	17,000.00	7,500.00		
181	Decatur City				
182	Dedham				
183	Deep River	14,000.00			
184	Defiance				
185	Delaware				
186	Delhi				
187	Delmar		3,000.00	3,500.00	
188	Deloit	7,000.00			
189	Delphos				
190	Delta				



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,700.00				1,700.00	127
		4,000.00				4,000.00	128
							129
		70.85				70.85	130
							131
		11,945.50				11,945.50	132
							133
							134
		8,000.00				8,000.00	135
		1.00				1.00	136
		4,000.00	800.00			4,800.00	137
							138
							139
							140
							141
							142
		28,503.00	9,500.00			38,003.00	143
		5,566.51				5,566.51	144
		12,000.00				12,000.00	145
			300.00			300.00	146
		8,968.29			2,200.00	11,168.29	147
					1,500.00	1,500.00	148
							149
		4,106.25				4,106.25	150
		1,412.96				1,412.96	151
							152
		1,400.00				1,400.00	153
		700.00				700.00	154
		27,000.00	3,200.00		156,500.00	186,700.00	155
							156
							157
		2,166.00				2,166.00	158
							159
		29,105.22	500.00			29,605.22	160
		10.08				10.08	161
		4,500.00				4,500.00	162
		1,000.00				1,000.00	163
		4,000.00		195.10		4,195.10	164
							165
							166
							167
							168
		1.09				1.09	169
							170
		1,500.00				1,500.00	171
		2,500.00				2,500.00	172
		3.00				3.00	173
		50,017.30	9,652.26			59,669.56	174
							175
		10,600.00	11,417.30			22,017.30	176
							177
		8,088.58				8,088.58	178
		6,921.00				6,921.00	179
		24,500.00			34,500.00	59,000.00	180
							181
							182
		14,000.00				14,000.00	183
							184
							185
							186
	400.00	6,900.00	400.00			7,300.00	187
		7,000.00				7,000.00	188
							189
							190



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
191	Denver.....				
192	Derby.....				
193	De Soto.....				
194	Dexter.....	55,200.00			
195	Diagonal.....	9,000.00			3.29
196	Dickens.....				
197	Dike.....				
198	Dixon.....				7.00
199	Dolliver.....				
200	Donahue.....	1,000.00			
201	Donnan.....				118.86
202	Donnellson.....	23,000.00			
203	Doon.....	2,500.00			13.35
204	Dougherty.....				
205	Dow City.....				1,800.00
206	Dows.....				176.00
207	Drakesville.....				.50
208	Dumont.....	8,000.00			
209	Duncombe.....	2,500.00			948.69
210	Dundee.....				
211	Dunkerton.....		15,000.00		
212	Dunlap.....	7,500.00	4,000.00		2,618.62
213	Durango.....				
214	Durant.....	2,000.00			
215	Dysart.....	7,500.00			2.45
216	Earlham.....	21,100.00			3,999.56
217	Earling.....	7,500.00			
218	Earlville.....				430.05
219	Early.....	14,000.00			284.78
220	East Peru.....				
221	Eddyville.....				650.00
222	Edgewood.....		13,500.00		1.00
223	Elberon.....				584.65
224	Eldridge.....				
225	Elgin.....	3,000.00			79.38
226	Elkader.....	12,500.00			8,136.84
227	Elkhart.....				.75
228	Elk Horn.....	15,000.00			285.51
229	Elkport.....				
230	Elliott.....				
231	Ellston.....				
232	Ellsworth.....	1,500.00			1,500.00
233	Elma.....				1,562.38
234	Ely.....				
235	Emerson.....	166.18	9,931.25		1,557.36
236	Epworth.....				
237	Essex.....	10,000.00	5,500.00	1,200.00	
238	Everly.....		1,500.00		
239	Exira.....	1,000.00	4,000.00		2.16
240	Exline.....				3.00
241	Fairbank.....				6.75
242	Fairfax.....				
243	Farley.....	11,500.00			4,433.94
244	Farmersburg.....	13,000.00			1,500.00
245	Farmington.....				113.48
246	Farnhamville.....		1,500.00		.61
247	Farragut.....	19,000.00			
248	Fayette.....				11.75
249	Fenton.....				
250	Ferguson.....			410.55	
251	Fertile.....				
252	Floris.....				
253	Floyd.....	1,500.00			1.00
254	Fonda.....	23,000.00			



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							191
							192
		55,200.00				55,200.00	193
		9,003.29			3,500.00	12,503.29	194
							195
					5,000.00	5,000.00	196
		7.00				7.00	197
							198
		1,000.00				1,000.00	199
		118.86				118.86	200
		23,000.00				23,000.00	201
		2,513.35				2,513.35	202
							203
		1,800.00				1,800.00	204
		176.00	1,504.92			1,680.92	205
1,000.00		1,000.50				1,000.50	206
		8,000.00				8,000.00	207
	300.00	3,748.69				3,748.69	208
							209
		15,000.00				15,000.00	210
		14,118.62				14,118.62	211
							212
2,655.00		4,655.00	2,000.00		3,750.00	10,405.00	213
		7,502.45				7,502.45	214
		25,099.56	3,000.00			28,099.56	215
		7,500.00	3,700.00			11,200.00	216
		430.05				430.05	217
	1,000.00	15,284.78				15,284.78	218
							219
		650.00				650.00	220
		13,501.00				13,501.00	221
		584.65				584.65	222
					1,500.00	1,500.00	223
		3,079.38				3,079.38	224
		20,636.84				20,636.84	225
		.75				.75	226
		15,285.51				15,285.51	227
							228
					2,700.00	2,700.00	229
							230
		3,000.00			13,400.00	16,400.00	231
		1,562.38				1,562.38	232
							233
		11,654.79	2,000.00			13,654.79	234
							235
		16,700.00				16,700.00	236
		1,500.00				1,500.00	237
		5,002.16				5,002.16	238
		3.00				3.00	239
		6.75				6.75	240
					1,000.00	1,000.00	241
		15,933.94				15,933.94	242
		14,500.00				14,500.00	243
		113.48			5,000.00	5,113.48	244
		1,500.61				1,500.61	245
		19,000.00			2,000.00	21,000.00	246
		11.75				11.75	247
					1,600.00	1,600.00	248
		410.55				410.55	249
							250
							251
							252
		1,501.00				1,501.00	253
		23,000.00				23,000.00	254



TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
255	Fontanelle.....				27.20
256	Fort Atkinson.....	500.00			
257	Fostoria.....				21.00
258	Franklin—R. F. D. West Point.....				
259	Fraser.....				
260	Fredericksburg.....				.60
261	Frederika.....	2,500.00			
262	Fredonia—P. O. Columbus Junction.....				
263	Fremont.....		13,000.00		654.12
264	Galt.....				
265	Galva.....	13,200.00			1,500.00
266	Garber.....				
267	Garden Grove.....				
268	Garnaville.....	13,000.00			1,200.00
269	Garner.....	16,660.32			
270	Garrison.....		15,000.00		
271	Garwin.....	5,000.00			
272	Geneva.....				
273	George.....	8,500.00			
274	Gilbert.....				
275	Gilbertville.....				
276	Gilman.....				
277	Gilmore City.....	23,000.00			1.40
278	Gladbrook.....	17,500.00			
279	Glidden.....	4,000.00	10,000.00		59.00
280	Goldfield.....	3,000.00			3,065.00
281	Goodell.....		9,000.00		7.80
282	Goose Lake.....	2,000.00			41.89
283	Gowrie.....	4,000.00	1,500.00		83.46
284	Graettinger.....	2,000.00	14,500.00		36.46
285	Graf.....				
286	Grafton.....	6,000.00			
287	Grand Junction.....		1,800.00		4.50
288	Grand Mound.....				1.50
289	Grand River.....				
290	Grandview.....				
291	Granger.....		4,000.00		
292	Grant.....				
293	Granville.....	1,000.00	5,500.00		
294	Gravity.....				
295	Gray.....		3,500.00		2.50
296	Greeley.....				
297	Greene.....	11,000.00			
298	Greenfield.....	2,400.00	139,000.00		337.88
299	Green Island.....				
300	Greenville.....				
301	Grimes.....	8,500.00			
302	Griswold.....				50.00
303	Gruver.....				119.12
304	Guernsey.....				
305	Guttenberg.....	15,000.00			
306	Halbur.....				
307	Hamilton.....				
308	Hancock.....	8,000.00			
309	Hanlontown.....	2,500.00			79.15
310	Hansell.....				3.00
311	Harcourt.....	11,900.00			515.00
312	Hardy.....				
313	Harper.....				
314	Harpers Ferry.....				3.70
315	Harris.....	5,000.00			460.00
316	Hartford.....				
317	Hartley.....	23,900.00			746.00
318	Hartwick.....			1,500.00	



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		27.20				27.20	255
		500.00				500.00	256
		21.00				21.00	257
							258
							259
		.60				.60	260
		2,500.00				2,500.00	261
							262
		13,654.12	1,600.00			15,254.12	263
							264
		14,700.00				14,700.00	265
							266
							267
		14,200.00		336.05		14,536.05	268
		16,660.32				16,660.32	269
		15,000.00				15,000.00	270
		5,000.00				5,000.00	271
							272
		8,500.00				8,500.00	273
							274
							275
							276
		23,001.40	10,000.00			33,001.40	277
		17,500.00	4,000.00			21,500.00	278
		14,059.00	3,285.54		97,500.00	114,844.54	279
		6,065.00				6,065.00	280
		9,007.80				9,007.80	281
		2,041.89				2,041.89	282
11,000.00		16,583.46			76,000.00	92,583.46	283
		16,536.46	6,461.94			22,998.40	284
							285
		6,000.00				6,000.00	286
		1,804.50	28,000.00		37,000.00	66,804.50	287
		1.50				1.50	288
							289
							290
		4,000.00				4,000.00	291
							292
		6,500.00				6,500.00	293
							294
		3,502.50				3,502.50	295
							296
		11,000.00				11,000.00	297
10,000.00		151,737.88				151,737.88	298
							299
							300
		8,500.00				8,500.00	301
		50.00				50.00	302
		119.12				119.12	303
							304
		15,000.00			22,000.00	37,000.00	305
							306
							307
		8,000.00				8,000.00	308
		2,579.15				2,579.15	309
		3.00				3.00	310
		12,415.00				12,415.00	311
							312
							313
		3.70				3.70	314
		5,460.00	4,000.00			9,460.00	315
							316
		24,646.00			21,000.00	45,646.00	317
		1,500.00				1,500.00	318



TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
319	Harvey.....				
320	Hastings.....	4,292.00			
321	Havelock.....	3,500.00			
322	Hawkeye.....	3,500.00	3,923.00		25.06
323	Hayesville.....				
324	Hazleton.....				
325	Hedrick.....			1,500.00	
326	Henderson.....	100.00			
327	Hepburn.....				
328	Hills.....				
329	Hillsboro.....				
330	Hinton.....				
331	Holland.....				
332	Holstein.....				
333	Holy Cross—P. O. N. Buena Vista.....				
334	*Hopeville—P. O. Murray.....				
335	Hopkinton.....	8,500.00			740.39
336	Hornick.....	2,500.00	5,500.00		30.09
337	Hospers.....		5,000.00		.11
338	Hubbard.....	9,500.00			4.23
339	Hudson.....				
340	Hull.....	21,350.00			
341	Humeston.....	12,500.00			361.71
342	Hurstville.....				
343	Huxley.....		12,000.00		
344	Imogene.....				
345	Inwood.....	10,000.00			
346	Ionia.....				
347	Ireton.....	7,200.00	8,500.00		690.85
348	Irwin.....				.80
349	Jackson Junction.....				
350	Jamaica.....		10,000.00		1,662.50
351	Janesville.....	6,500.00	6,000.00		
352	Jesup.....				40.00
353	Jewell Junction—P. O. Jewell.....	100.00	7,000.00		17.26
354	Joice.....	3,000.00			1,308.06
355	Jolley.....				
356	Kalona.....	2,000.00			1,562.50
357	Kamrar.....				
358	Kanawha.....	4,131.62			3,642.05
359	Kellerton.....				
360	Kelley.....		2,000.00		
361	Kellogg.....	8,900.00			
362	Kensett.....		9,100.00		
363	Kent.....	1,500.00			
364	Keosauqua.....				
365	Keota.....	17,500.00			1,613.60
366	Keswick.....				
367	Keystone.....	33,500.00			
368	Kimballton.....	4,000.00	7,000.00		2.50
369	Kingsley.....	500.00			
370	Kinross.....		200.00		
371	Kirkman.....		700.00		
372	Kirkville.....	300.00			
373	Kiron.....				
374	Klemme.....	10,400.00			
375	Knierim.....				
376	Lacona.....				
377	Ladora.....				
378	Lake Mills.....		24,500.00		
379	Lake Park.....	7,000.00	12,500.00		1,000.00
380	Lakeside.....				
381	Lake View.....	12,000.00	13,000.00		1,610.65
382	Lakota.....				2,000.00



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		4,292.00				4,292.00	319
		3,500.00				3,500.00	320
		7,448.06				7,448.06	321
							322
							323
		1,500.00				1,500.00	324
		100.00				100.00	325
							326
							327
							328
							329
							330
			32,000.00			32,000.00	331
							332
							333
	164.61	9,405.00				9,405.00	334
		8,030.09				8,030.09	335
		5,000.11				5,000.11	336
		9,504.23				9,504.23	337
							338
		21,350.00				21,350.00	339
		12,861.71	22,541.00			35,402.71	340
							341
		12,000.00				12,000.00	342
		10,000.00	2,500.00			12,500.00	343
							344
		16,390.85				16,390.85	345
		.80				.80	346
							347
		11,662.50				11,662.50	348
		12,500.00				12,500.00	349
		40.00				40.00	350
		7,117.26	1,000.00			8,117.26	351
		4,308.06				4,308.06	352
							353
		3,562.50				3,562.50	354
							355
		7,773.67		5,587.37		13,361.04	356
			5,300.00			5,300.00	357
		2,000.00				2,000.00	358
		8,900.00				8,900.00	359
		9,100.00				9,100.00	360
		1,500.00				1,500.00	361
							362
		19,113.60	9,500.00			28,613.60	363
							364
		33,500.00			2,700.00	36,200.00	365
		11,002.50	900.00			11,902.50	366
500.00		1,000.00				1,000.00	367
		200.00				200.00	368
		700.00				700.00	369
		300.00				300.00	370
							371
		10,400.00	2,100.00			12,500.00	372
							373
							374
		24,500.00			41,000.00	65,500.00	375
		20,500.00	9,500.00			30,000.00	376
							377
		26,610.65				26,610.65	378
	1,140.40	3,140.40	2,000.00	5,000.00		10,140.40	379
							380
							381
							382



TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
383	Lamoni.....	4,000.00	11,000.00		2,723.25
384	Lamont.....				
385	Lamotte.....				48.81
386	Lanesboro.....				
387	Lansing.....	15,500.00			
388	La Porte City.....	28,500.00	25,000.00		833.31
389	Larchwood.....	11,000.00			
390	Larrabee.....		5,000.00		
391	Latimer.....				
392	Laurel.....				
393	Laurens.....				225.82
394	Lawler.....				.32
395	Lawton.....				200.00
396	Le Claire.....				932.96
397	Ledyard.....	5,000.00			5.92
398	Le Grand.....				1.85
399	Lehigh.....	1,500.00	3,500.00		667.56
400	Leighton.....				565.66
401	Leland.....				73.01
402	Lenox.....	28,000.00	20,000.00		4,339.44
403	LeRoy.....				
404	Lester.....				2.41
405	Letts.....	1,600.00			
406	Lewis.....				406.89
407	Libertyville.....				
408	Lidderdale.....	1,900.00			87.79
409	Lime Springs.....	11,000.00			
410	Lincoln.....				
411	Linden.....		9,000.00		
412	Lineville.....				20.00
413	Linn Grove.....	5,000.00			
414	Lisbon.....	10,000.00	10,000.00		2,225.00
415	Liscomb.....				
416	Littleport.....				938.99
417	Little Rock.....	13,000.00			3,990.04
418	Little Sioux.....	3,500.00			
419	Livermore.....				
420	Lockridge.....			600.00	
421	Logan.....	25,150.00			
422	Lohrville.....	9,500.00			79.60
423	Lone Rock.....				
424	Lone Tree.....				275.00
425	Long Grove.....				
426	Lorimor.....	1,500.00			122.40
427	Lost Nation.....	2,000.00			
428	Lovilia.....				537.67
429	Lowden.....	1,700.00	2,500.00		373.30
430	Low Moor.....	3,000.00			
431	Luana.....				195.41
432	Lucas.....				318.04
433	Luther.....	1,000.00			
434	LuVerne.....				
435	Luxemburg—P. O. New Vienna.....				97.07
436	Luzerne.....				
437	Lynnville.....				
438	Lytton.....	5,000.00			5.75
439	McCallsburg.....	2,000.00			6.55
440	McCausland.....				647.43
441	McClelland.....	1,750.00	1,500.00		
442	McGregor.....	29,200.00			70.00
443	McIntire.....				
444	Macedonia.....	2,500.00			
445	Macksburg.....				
446	Magnolia.....				



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		17,723.25			71,000.00	88,723.25	383
		48.81				48.81	384
		15,500.00	1,500.00			17,000.00	385
		54,333.31			94,000.00	148,333.31	386
		11,000.00				11,000.00	387
		5,000.00				5,000.00	388
							389
		225.82				225.82	390
		.32				.32	391
400.00		600.00				600.00	392
	2,780.00	3,712.96				3,712.96	393
		5,005.92				5,005.92	394
		1.85				1.85	395
		5,667.56				5,667.56	396
		565.66				565.66	397
		73.01				73.01	398
		52,339.44				52,339.44	399
							400
		2.41				2.41	401
		1,600.00				1,600.00	402
6,500.00		6,906.89				6,906.89	403
		1,987.79				1,987.79	404
		11,000.00	1,400.00			12,400.00	405
		9,000.00				9,000.00	406
		20.00				20.00	407
		5,000.00				5,000.00	408
		22,225.00				22,225.00	409
							410
		938.99				938.99	411
1,486.00		18,485.04				18,485.04	412
		3,500.00				3,500.00	413
		600.00				600.00	414
		25,150.00				25,150.00	415
		9,579.60				9,579.60	416
		275.00				275.00	417
		1,622.40	4,000.00			5,622.40	418
		2,000.00				2,000.00	419
		537.67				537.67	420
		4,573.30				4,573.30	421
		3,000.00				3,000.00	422
		195.41				195.41	423
		318.04				318.04	424
		1,000.00				1,000.00	425
		97.07				97.07	426
							427
		5,005.75				5,005.75	428
		2,006.55				2,006.55	429
		647.43				647.43	430
		3,250.00				3,250.00	431
		29,270.00	4,000.00			33,270.00	432
		2,500.00				2,500.00	433
							434
	580.00	580.00				580.00	435



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
447	Malcom.....				2,000.00
448	Mallard.....	6,000.00	5,000.00		709.97
449	Maloy.....				
450	Malvern.....	31,000.00			3,047.50
451	Manilla.....	3,100.00	1,000.00		4,105.60
452	Manly.....	22,500.00			2,641.79
453	Manning.....	1,500.00	4,000.00		
454	Manson.....	86,000.00			10.50
455	Mapleton.....	17,556.00	7,000.00	796.41	2,492.10
456	Marathon.....	500.00			
457	Marble Rock.....				
458	Marcus.....	26,000.00			
459	Marne.....	3,000.00			
460	Marquette.....	18,500.00			
461	Martelle.....	7,000.00			640.00
462	Martensdale.....		500.00		
463	Martinsburg.....				
464	Marysville—R. F. D. Hamilton.....				
465	Masonville.....				
466	Massena.....		12,000.00		
467	Matlock.....				
468	Maurice.....	600.00	5,400.00		
469	Maxwell.....	6,300.00	6,000.00		760.25
470	Maynard.....				
471	Maysville.....				
472	Mechanicsville.....	11,700.00			
473	Mediapolis.....				
474	Melbourne.....		20,000.00		
475	Melcher.....	500.00			183.00
476	Melrose.....	9,700.00			
477	Melvin.....	2,000.00			
478	Menlo.....	14,000.00			
479	Meriden.....				
480	Merrill.....				
481	Meservey.....				
482	Middletown.....				
483	Miles.....				
484	Milford.....	14,000.00			518.87
485	Millersburg.....				
486	Millerton.....				180.00
487	Milo.....				
488	Milton.....	1,500.00			138.53
489	Minburn.....				
490	Minden.....	2,000.00			700.00
491	Mingo.....	7,500.00			59.83
492	Mitchell.....				
493	Mitchellville.....		10,000.00		
494	Modale.....	3,300.00			
495	Mondamin.....	10,000.00			
496	Moneta.....				
497	Monmouth.....				62.99
498	Monona.....	45,000.00			
499	Monroe.....		28,000.00		.75
500	Montezuma.....	7,000.00			188.44
501	Montour.....				
502	Montrose.....				465.40
503	Moorhead.....				4.20
504	Moorland.....				
505	Moravia.....	2,600.66			
506	Morley.....				
507	Morning Sun.....	750.00	100.00		813.50
508	Morrison.....				
509	Moulton.....	32,900.00	8,000.00		
510	Mount Auburn.....	200.00			



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		2,000.00				2,000.00	447
		11,709.97			2,000.00	13,709.97	448
							449
	626.27	34,673.77				34,673.77	450
		8,205.60			8,300.00	16,505.60	451
		25,141.79	20,000.00			45,141.79	452
		5,500.00			125,000.00	130,500.00	453
		86,010.50				86,010.50	454
		27,844.51			7,500.00	35,344.51	455
		500.00				500.00	456
							457
		26,000.00	56,000.00			82,000.00	458
		3,000.00				3,000.00	459
		18,500.00	10,800.00			29,300.00	460
	518.00	8,158.00				8,158.00	461
		500.00				500.00	462
							463
							464
							465
		12,000.00				12,000.00	466
							467
		6,000.00				6,000.00	468
		13,060.25				13,060.25	469
							470
		11,700.00				11,700.00	471
							472
		20,000.00				20,000.00	473
		683.00				683.00	474
		9,700.00				9,700.00	475
		2,000.00				2,000.00	476
		14,000.00				14,000.00	477
							478
							479
							480
							481
							482
		14,518.87	7,500.00		83,000.00	105,018.87	483
							484
		180.00				180.00	485
							486
		1,638.53				1,638.53	487
							488
		2,700.00				2,700.00	489
		7,559.83				7,559.83	490
							491
		10,000.00				10,000.00	492
		3,300.00				3,300.00	493
	2,130.00	12,130.00				12,130.00	494
							495
		62.99				62.99	496
		45,000.00				45,000.00	497
		28,000.75				28,000.75	498
		7,188.44			151,511.46	158,699.90	499
							500
		465.40				465.40	501
	750.00	754.20				754.20	502
							503
		2,600.66				2,600.66	504
							505
		1,663.50				1,663.50	506
							507
		40,900.00				40,900.00	508
		200.00				200.00	509
							510



TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
511	Mount Ayr.....	500.00	52,000.00		
512	Mount Sterling.....				
513	Mount Union.....				
514	Mount Vernon.....	15,575.00			
515	Moville.....				
516	Murray.....				
517	Nashua.....	20,000.00			
518	Nemaha.....				300.00
519	Neola.....	13,800.00			491.31
520	New Albin.....		7,000.00		
521	Newell.....	6,000.00			10,418.53
522	Newhall.....		18,000.00		
523	New Hartford.....				
524	New Liberty.....				
525	New London.....	7,014.00			3,605.50
526	New Market.....				
527	New Providence.....				
528	New Sharon.....	5,000.00			
529	New Vienna.....			880.00	22.42
530	New Virginia.....				
531	Nichols.....				
532	Nodaway.....				
533	Nora Springs.....				2,000.00
534	Northboro.....	1,000.00			
535	North Buena Vista.....				168.44
536	North English.....	27,000.00			993.51
537	North Liberty.....				
538	North Washington.....				
539	Northwood.....	6,883.17			3,650.61
540	Norwalk.....				
541	Norway.....				
542	Numa.....				
543	Oakland.....	700.00	11,000.00		941.64
544	Oakville.....				
545	Ocheyedan.....	9,500.00			3,003.37
546	Odebolt.....				177.58
547	Ogden.....	11,000.00			487.14
548	Okoboji.....		21,000.00		5,269.17
549	Olds.....				
550	Old Town—P. O. Milford.....				
551	Olin.....	6,300.00	1,000.00		
552	Ollie.....				
553	Oneida.....				222.44
554	Onslow.....				
555	Orange City.....	32,000.00			2.50
556	Orchard.....	500.00			
557	Orient.....				2,589.68
558	Orleans—P. O. Spirit Lake.....				13.51
559	Ossian.....	2,500.00			
560	Osterdock.....				
561	Oto.....		1,500.00		
562	Ottosen.....	5,100.00			27.50
563	Owasa.....				
564	Oxford.....	12,000.00			
565	Oxford Junction.....	7,000.00			20.11
566	Oyens.....				
567	Pacific Junction.....				
568	Packwood.....				
569	Palmer.....				2.78
570	Palo.....				
571	Panama.....	4,500.00			245.86
572	Panora.....		5,000.00		
573	Parkersburg.....	10,000.00			
574	Parnell.....				1.00



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		52,500.00				52,500.00	511
							512
		15,575.00				15,575.00	513
							514
							515
		20,000.00				20,000.00	516
		300.00				300.00	517
		14,291.31	500.00		4,347.00	19,138.31	518
		7,000.00				7,000.00	519
		16,418.53		3,470.72		19,889.25	520
		18,000.00				18,000.00	521
							522
							523
		10,619.50			71,535.60	82,155.10	524
	45.00	45.00				45.00	525
							526
		5,000.00				5,000.00	527
		702.42				702.42	528
							529
							530
		2,000.00				2,000.00	531
		1,000.00				1,000.00	532
		168.44				168.44	533
		27,993.51				27,993.51	534
							535
							536
		10,533.78				10,533.78	537
							538
							539
							540
		12,641.64	1,406.52			14,048.16	541
							542
		12,503.37				12,503.37	543
		1,775.58				1,775.58	544
		11,487.14			46,000.00	57,487.14	545
	603.55	26,872.72	13,567.42			40,440.14	546
							547
							548
		7,300.00				7,300.00	549
							550
		222.44				222.44	551
							552
		32,002.50			6,000.00	38,002.50	553
		500.00				500.00	554
		2,589.68				2,589.68	555
		13.51				13.51	556
		2,500.00				2,500.00	557
							558
		1,500.00				1,500.00	559
	291.88	5,419.38				5,419.38	560
							561
		12,000.00				12,000.00	562
1,000.00		8,020.11				8,020.11	563
							564
							565
							566
		2.78			1,600.00	1,602.78	567
							568
		4,745.86				4,745.86	569
		5,000.00				5,000.00	570
		10,000.00			4,500.00	14,500.00	571
		1.00	1,700.00			1,701.00	572
							573
							574



TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
575	Paton.....		6,000.00		
576	Patterson.....				
577	Paullina.....	15,000.00			1,127.79
578	Peosta.....				
579	Persia.....				
580	Peterson.....	11,000.00			
581	Pierson.....				
582	Pilot Mound.....				41.60
583	Pioneer.....				
584	Pisgah.....	4,000.00			
585	Plainfield.....				
586	Plain View—R. F. D. Walcott.....				
587	Plano.....				
588	Pleasanton.....				
589	Pleasant Plain.....				
590	Pleasantville.....		16,500.00	400.00	
591	Plover.....		3,500.00		.40
592	Plymouth.....				
593	Pocahontas.....	31,600.00			9,282.28
594	Polk City.....	100.00			
595	Pomeroy.....	27,500.00	19,000.00		
596	Popejoy.....	1,000.00			
597	Portsmouth.....	3,000.00			
598	Postville.....	29,000.00			
599	Prairieburg.....				5.39
600	Prairie City.....	5,500.00			
601	Prescott.....				545.00
602	Preston.....	500.00	17,000.00	9.50	21.50
603	Primghar.....		4,000.00		
604	Princeton.....	2,000.00			31.22
605	Promise City.....				
606	Protivin.....				
607	Pulaski.....				
608	Quasqueton.....				
609	Quimby.....	3,500.00	4,000.00		
610	*Quincy.....				
611	Radcliffe.....				664.43
612	Rake.....	11,000.00			601.13
613	Ralston.....				111.90
614	Randalia.....				.21
615	Randall.....				
616	Randolph.....		11,000.00		.50
617	Rathbun.....				
618	Readlyn.....		12,000.00		10.70
619	Reasnor.....				4.20
620	Redding.....				64.22
621	Redfield.....		2,500.00		
622	Reinbeck.....	23,000.00			
623	Rembrandt.....		1,500.00		318.32
624	Remsen.....	21,000.00	35,000.00		992.22
625	Renwick.....	2,000.00			
626	Rhodes.....				
627	Riceville.....	2,500.00			3,546.11
628	Richland.....				
629	Ricketts.....	1,500.00			
630	Ridgeway.....		5,000.00		
631	Rinard.....				
632	Ringsted.....				13.78
633	Rippey.....	2,100.00			
634	Riverside.....	1,000.00			2,255.39
635	Riverton.....				
636	Robins.....				
637	Rock Falls.....				
638	Rockford.....	33,800.00			188.60



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		6,000.00				6,000.00	575
		16,127.79				16,127.79	576
							577
	525.00	525.00				525.00	578
		11,000.00				11,000.00	579
							580
		41.60				41.60	581
							582
		4,000.00				4,000.00	583
							584
							585
							586
							587
							588
		16,900.00	500.00			17,400.00	589
		3,500.40				3,500.40	590
							591
		40,882.28	3,755.92			44,638.20	592
		100.00				100.00	593
		46,500.00				46,500.00	594
		1,000.00				1,000.00	595
		3,000.00				3,000.00	596
		29,000.00	11,200.00			40,200.00	597
		5.39				5.39	598
		5,500.00				5,500.00	599
		545.00				545.00	600
		17,531.00			41,500.00	59,031.00	601
		4,000.00			116,000.00	120,000.00	602
		2,031.22				2,031.22	603
							604
							605
							606
							607
		7,500.00				7,500.00	608
							609
		664.43				664.43	610
		11,601.13				11,601.13	611
		111.90				111.90	612
		.21				.21	613
							614
		11,000.50				11,000.50	615
							616
		12,010.70				12,010.70	617
		4.20				4.20	618
		64.22				64.22	619
		2,500.00				2,500.00	620
		23,000.00				23,000.00	621
		1,818.32				1,818.32	622
		56,992.22			20,800.00	77,792.22	623
		2,000.00			29,000.00	31,000.00	624
							625
		6,046.11				6,046.11	626
							627
		1,500.00				1,500.00	628
		5,000.00				5,000.00	629
							630
		13.78		1,993.28		2,007.06	631
		2,100.00				2,100.00	632
		3,255.39	1,500.00			4,755.39	633
							634
							635
							636
							637
		33,988.60				33,988.60	638



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
639	Rock Valley				1,317.23
640	Rockwell		22,000.00		
641	Rodman				
642	Rodney				
643	Roland	10,000.00			12.50
644	Rolfe	12,200.00			
645	Rome				125.00
646	Rose Hill				
647	Rossie				
648	Rowan				100.10
649	Rowley				
650	Royal		11,300.00		600.00
651	Rudd	500.00			
652	Runnells				
653	Russell				
654	Ruthven				3,639.59
655	Rutland				
656	Ryan	3,500.00			
657	Sabula				
658	Sageville—P. O. Dubuque				
659	St. Ansgar	3,500.00			
660	St. Anthony				
661	St. Charles				
662	St. Lucas				
663	St. Marys				
664	St. Olaf				
665	St. Paul—R. F. D. West Point				
666	Salem	3,100.00			
667	Salix				
668	Sanborn	22,500.00			1,943.20
669	Sandyville—P. O. Ackworth				
670	Scarville				
671	Schaller	7,500.00			3.40
672	Schleswig	32,500.00			550.00
673	Scranton		14,500.00		70.05
674	Searsboro				
675	Sergeant Bluff	4,000.00			
676	Shambaugh				
677	Shannon City				
678	Sharpsburg	1,000.00			
679	Sheffield		15,000.00		
680	Shelby	24,869.81			
681	Sheldahl				
682	Shell Rock	8,000.00			.60
683	Shellsburg				502.00
684	Sherrill—P. O. Spechts Ferry				
685	Sidney	19,000.00			13,928.70
686	Silver City				
687	Sioux Center	13,000.00	18,000.00	4,647.36	
688	Sioux Rapids	3,500.00			435.48
689	Slater				9.48
690	Sloan		2,400.00		
691	Smithland	1,000.00			8.23
692	Soldier	9,400.00			2,000.00
693	Solon				
694	Somers	1,000.00			
695	South English				25.00
696	Spillville				
697	Spragueville	200.00			
698	Springbrook				
699	Spring Hill				
700	Springville	3,000.00			846.58
701	Stacyville	14,500.00			14.70
702	Stanhope	7,500.00	2,500.00		3,135.91



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,317.23				1,317.23	639
		22,000.00	5,500.00		3,000.00	30,500.00	640
							641
							642
		10,012.50				10,012.50	643
		12,200.00	22,149.60			34,349.60	644
		125.00				125.00	645
							646
							647
		100.10				100.10	648
							649
		11,900.00				11,900.00	650
		500.00				500.00	651
							652
		3,639.59	2,300.00			5,939.59	653
							654
		3,500.00				3,500.00	655
							656
							657
		3,500.00			1,849.69	5,349.69	658
							659
							660
							661
							662
							663
							664
		3,100.00				3,100.00	665
							666
		24,443.20			14,400.00	38,843.20	667
							668
		7,503.40				7,503.40	669
		33,050.00				33,050.00	670
		14,570.05				14,570.05	671
							672
		4,000.00			3,000.00	7,000.00	673
							674
							675
							676
		1,000.00				1,000.00	677
		15,000.00	3,500.00			18,500.00	678
		24,869.81			2,000.00	26,869.81	679
							680
		8,000.60	2,000.00			10,000.60	681
		502.00				502.00	682
							683
5,600.00		38,528.70	1,000.00			39,528.70	684
							685
		35,647.36				35,647.36	686
		3,935.48				3,935.48	687
		9.48				9.48	688
		2,400.00	1,400.00			3,800.00	689
		1,008.23				1,008.23	690
	722.60	12,122.60				12,122.60	691
							692
		1,000.00				1,000.00	693
		25.00				25.00	694
							695
		200.00				200.00	696
							697
							698
		3,846.58	3,533.55			7,380.13	699
	495.00	15,009.70				15,009.70	700
	514.63	13,650.54			1,000.00	14,650.54	701
							702



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
703	Stauley.....				
704	Stanton.....	14,000.00	1,500.00		1,026.01
705	Stanwood.....	2,400.00	4,000.00		
706	State Center.....		4,000.00		676.95
707	Steamboat Rock.....		8,900.00		2,244.40
708	Stockport.....				
709	Stockton.....				
710	Story City.....		12,000.00		253.20
711	Stout.....				
712	Stratford.....	2,000.00	4,000.00		
713	Strawberry Point.....				62.05
714	Struble.....				
715	Sully.....				
716	Sumner.....	14,000.00			3,667.23
717	Superior.....				
718	Sutherland.....	9,500.00	9,000.00		1,022.50
719	Swaledale.....				
720	Swan.....				
721	Swea City.....	1,000.00			
722	Swisher.....				
723	Tabor.....	68,463.71			4,545.00
724	Templeton.....				
725	Tennant.....		2,500.00		
726	Terril.....	9,000.00			
727	Thayer.....				
728	Thompson.....	1,500.00			142.00
729	Thor.....	6,000.00			30.00
730	Thornburg.....				
731	Thornton.....		11,500.00	1,000.00	33.98
732	Thurman.....				
733	Tiffin.....				
734	Tingley.....				296.67
735	Titonka.....	15,000.00			
736	Toronto.....				
737	Traer.....	600.00	6,000.00		3,458.77
738	Treynor.....				
739	Tripoli.....				
740	Truesdale.....				
741	Truro.....				
742	Turin.....				
743	Udell.....				76.69
744	Underwood.....	5,800.00			341.65
745	Union.....				15.25
746	Unionville.....				54.81
747	University Heights—P. O. Iowa City.....				
748	University Park.....				
749	Urbana.....	500.00			
750	Urbandale—R. F. D. Des Moines.....	16,000.00			
751	Ute.....	4,500.00			197.05
752	Vail.....	13,000.00			
753	Valeria.....				
754	Van Horne.....		9,000.00		500.00
755	Van Meter.....				
756	Van Wert.....				6.78
757	Varina.....				76.64
758	Victor.....				2,014.71
759	Vincent.....				
760	Vining.....				
761	Volga City.....				.50
762	Wadena.....				
763	Wahpeton—P. O. Milford.....				80.00
764	Walcott.....				
765	Walker.....				8.45
766	Wallingford.....				



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		16,526.01			16,500.00	33,026.01	703
		6,400.00				6,400.00	704
	432.20	5,109.15				5,109.15	705
	459.97	11,604.37	1,900.00			13,504.37	706
							707
							708
		12,253.20			13,000.00	25,253.20	709
		6,000.00				6,000.00	710
		62.05				62.05	711
							712
		17,667.23				17,667.23	713
		19,522.50	12,000.00		2,000.00	33,522.50	714
							715
		1,000.00				1,000.00	716
		73,008.71				73,008.71	717
		2,500.00				2,500.00	718
		9,000.00				9,000.00	719
		1,642.00				1,642.00	720
		6,030.00				6,030.00	721
		12,533.98				12,533.98	722
							723
		296.67				296.67	724
		15,000.00				15,000.00	725
		10,058.77				10,058.77	726
							727
		76.69				76.69	728
		6,141.65				6,141.65	729
		15.25				15.25	730
		54.81				54.81	731
							732
		500.00				500.00	733
		16,000.00				16,000.00	734
		4,697.05				4,697.05	735
		13,000.00	1,000.00			14,000.00	736
1,061.92		1,061.92				1,061.92	737
		9,500.00				9,500.00	738
		6.78				6.78	739
		76.64				76.64	740
		2,014.71			4,000.00	6,014.71	741
							742
		.50	482.23			482.73	743
		80.00				80.00	744
		8.45				8.45	745
							746
							747
							748
							749
							750
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## REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
767	Wall Lake.....				3.00
768	Walnut.....	5,000.00	1,000.00		5,205.76
769	Wapello.....	14,500.00			
770	Washta.....		9,000.00		
771	Waterville.....				
772	Waucoma.....				
773	Waukee.....				
774	Wayland.....			500.00	688.25
775	Webb.....		8,000.00		
776	Webster.....				
777	Weldon.....				23.07
778	Wellman.....	34,000.00			
779	Wellsburg.....		8,000.00		3,260.11
780	Welton.....				
781	Wesley.....				
782	West Bend.....	2,000.00			6,550.21
783	West Branch.....	6,800.00	16,000.00		
784	West Burlington.....	1,000.00	3,000.00		
785	West Chester.....				133.76
786	Westfield.....	500.00			
787	Westgate.....	1,500.00			.75
788	West Liberty.....				
789	West Mitchell—P. O. Mitchell.....				
790	West Okoboji—P. O. Milford.....				2,425.71
791	Westphalia.....				
792	West Point.....		15,000.00		1.40
793	West Side.....	12,600.00			
794	What Cheer.....	28,300.00			1.00
795	Wheatland.....				11.95
796	Whiting.....		33,000.00		11.97
797	Whittemore.....	4,095.00			
798	Whitten.....				
799	Willey—P. O. Carroll.....				
800	Williams.....		2,500.00		1.64
801	Williamsburg.....	22,300.00	3,000.00		283.98
802	Williamson.....				210.94
803	Wilton—P. O. Wilton Junction.....	7,000.00			90.77
804	Winfield.....	18,600.00			
805	Winthrop.....				72.70
806	Wiota.....	4,100.00			1.32
807	Woden.....				
808	Woodbine.....	9,000.00			4.95
809	Woodburn.....				
810	Woodward.....	6,000.00			
811	Woolstock.....				
812	Worthington.....				
813	Wyoming.....	3,000.00	500.00	1,700.00	50.00
814	Yale.....				21.59
815	Yetter.....				
816	Yorktown.....				
817	Zearing.....	3,000.00			769.84
818	Zwingle.....				.65

\*Incorporated but not active

\*\*Not incorporated



## INDEBTEDNESS AT APRIL 1, 1941—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		3.00				3.00	767
		11,205.76			3,000.00	14,205.76	768
6,000.00		20,500.00				20,500.00	769
		9,000.00				9,000.00	770
							771
							772
							773
		1,188.25				1,188.25	774
		8,000.00				8,000.00	775
							776
		23.07				23.07	777
		34,000.00	8,000.00			42,000.00	778
		11,260.11				11,260.11	779
							780
							781
		8,550.21			25,000.00	33,550.21	782
		22,800.00				22,800.00	783
		4,000.00				4,000.00	784
		133.76				133.76	785
		500.00				500.00	786
		1,500.75				1,500.75	787
							788
							789
		2,425.71				2,425.71	790
							791
		15,001.40				15,001.40	792
		12,600.00	6,000.00			18,600.00	793
		28,301.00				28,301.00	794
		11.95				11.95	795
		33,011.97			3,500.00	36,511.97	796
		4,095.00	4,176.76	7,796.00		16,067.76	797
							798
							799
		2,501.64				2,501.64	800
	100.00	25,683.98			16,850.00	42,533.98	801
		210.94				210.94	802
		7,090.77			4,500.00	11,590.77	803
		18,600.00	500.00			19,100.00	804
		72.70				72.70	805
		4,101.32				4,101.32	806
							807
12,500.00		21,504.95	1,000.00		500.00	23,004.95	808
							809
		6,000.00				6,000.00	810
							811
							812
800.00		6,050.00				6,050.00	813
		21.59				21.59	814
							815
							816
		3,769.84				3,769.84	817
		.65				.65	818



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

Number	Towns	Real property	Personal property	Railroad property
	Grand Totals.....	\$ 151,311,541.00	\$ 25,050,891.00	\$ 7,650,822.29
1	Ackley.....	782,564.00	109,455.00	45,563.00
2	Ackworth.....	11,110.00	1,246.00	19,344.00
3	Adair.....	282,383.00	37,104.00	.....
4	Adel.....	811,552.00	100,502.00	10,372.00
5	Afton.....	263,802.00	51,540.00	18,755.00
6	Agency.....	126,986.00	8,269.00	13,891.00
7	Ainsworth.....	145,758.00	29,375.00	4,265.00
8	Akron.....	472,335.00	75,687.00	13,663.00
9	Albert City.....	338,686.00	116,428.00	5,186.00
10	Albion.....	88,096.00	7,158.00	957.00
11	Alburnett.....	79,475.00	30,888.00	45,186.00
12	Alden.....	263,223.00	39,856.00	18,546.00
13	Alexander.....	224,426.00	38,937.00	3,989.00
14	Allerton.....	303,449.00	38,842.00	7,256.00
15	Allison.....	317,461.00	51,785.00	15,099.00
16	Alta.....	475,431.00	71,018.00	19,842.00
17	Alta Vista.....	150,386.00	32,353.00	5,507.00
18	Alton.....	394,933.00	74,147.00	34,894.00
19	Altoona.....	222,877.00	24,965.00	13,258.00
20	Alvord.....	159,878.00	25,672.00	11,454.00
21	Andover.....	32,953.00	1,429.00	5,763.00
22	Andrew.....	87,651.00	12,254.00	.....
23	Anita.....	429,788.00	52,856.00	8,364.00
24	Ankeny.....	298,671.00	29,158.00	14,857.00
25	Anthon.....	276,302.00	52,929.00	21,807.00
26	Aplington.....	313,848.00	38,843.00	14,734.00
27	Arcadia.....	128,991.00	13,396.00	.....
28	Archer.....	34,432.00	22,394.00	.....
29	Aredale.....	43,312.00	33,698.00	12,273.00
30	Arion.....	53,144.00	3,561.00	35,206.00
31	Arispe.....	30,205.00	5,086.00	6,596.00
32	Arlington.....	282,984.00	43,609.00	11,070.00
33	Armstrong.....	320,337.00	79,390.00	4,487.00
34	Arnolds Park.....	481,765.00	35,756.00	12,367.00
35	Arthur.....	142,789.00	26,645.00	5,658.00
36	Asbury—P. O. Dubuque.....	11,242.00	602.00	558.00
37	Ashton.....	229,232.00	48,722.00	15,735.00
38	Aspinwall.....	32,327.00	5,696.00	4,986.00
39	Atalissa.....	56,140.00	8,580.00	.....
40	Athelstan.....	24,259.00	2,247.00	.....
41	Atkins.....	194,418.00	16,346.00	12,566.00
42	Auburn.....	162,874.00	31,112.00	10,673.00
43	Aurelia.....	292,611.00	39,342.00	23,379.00
44	Aurora.....	138,936.00	12,086.00	10,274.00
45	Avoca.....	604,230.00	53,151.00	11,133.00
46	Ayrshire.....	96,765.00	19,509.00	1,365.00
47	Badger.....	61,983.00	21,093.00	1,755.00
48	Bagley.....	177,875.00	34,357.00	4,992.00
49	Baldwin.....	58,822.00	7,857.00	8,111.00
50	Balltown—R. F. D. Waupeton.....	.....	.....	.....
51	Bancroft.....	250,597.00	63,674.00	10,566.00
52	Bankston—R. F. D. Epworth.....	8,488.00	3,087.00	.....
53	Barnes City.....	126,026.00	11,826.00	14,288.00
54	Barnum.....	24,934.00	8,274.00	29,665.00
55	Bassett.....	42,884.00	3,626.00	5,286.00
56	Batavia.....	143,936.00	19,019.00	13,080.00
57	Battle Creek.....	405,540.00	44,881.00	5,658.00
58	Baxter.....	338,774.00	43,161.00	5,677.00
59	Bayard.....	179,652.00	43,206.00	7,487.00
60	Beacon.....	62,410.00	2,438.00	10,085.00
61	Beaconsfield.....	37,999.00	6,677.00	16,912.00
62	Beaman.....	50,460.00	9,026.00	2,669.00



## OF JANUARY 1, 1940—LEVIES AS OF SEPTEMBER 1, 1940

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
\$2,533,071.90	\$6,234,969.74	192,781,295.93	\$ 83,580,609.80	276,361,905.73	\$12,699,960.00	\$2,630,714.29	
18,455.00		956,037.00	686,670.00	1,642,707.00	72,064.00	12,097.00	1
342.00	1,417.00	33,459.00	2,420.00	35,879.00	20,317.00	260.00	2
29,276.00		348,763.00	266,818.00	615,581.00	35,694.00	8,195.00	3
10,487.00		932,913.00	184,024.00	1,116,937.00	12,119.00	13,875.00	4
2,280.00	3,825.00	340,202.00	171,636.00	511,838.00	12,416.00	2,500.00	5
2,121.00	7,178.00	158,445.00	36,706.00	195,151.00	7,680.00	1,977.00	6
1,045.00		180,443.00	38,661.00	219,104.00	5,667.00	2,078.00	7
11,063.00	11,744.00	584,492.00	122,620.00	707,112.00	20,090.00	7,130.00	8
964.00	11,098.00	472,362.00	175,844.00	648,206.00	8,582.00	8,472.00	9
1,552.00	8,227.00	105,990.00	20,102.00	126,092.00	10,426.00	1,381.00	10
3,794.00	376.00	159,719.00	109,638.00	269,357.00	10,081.00		11
10,283.00	13,171.00	345,079.00	110,275.00	455,354.00	33,486.00	4,702.00	12
5,457.00		272,809.00	44,350.00	317,159.00	1,942.32	385.10	13
5,295.00	8,904.00	363,746.00	131,928.00	495,674.00	28,307.00	6,809.00	14
5,930.00	11,015.00	401,290.00	177,829.00	579,119.00	66,600.00	5,550.00	15
10,283.00		576,574.00	324,634.00	901,208.00	29,318.00	8,027.00	16
1,288.00	1,281.00	190,815.00	80,135.00	270,950.00	28,226.00		17
2,239.00		506,213.00	202,679.00	708,892.00	47,079.00	8,888.00	18
9,646.00	9,449.00	280,195.00	39,955.00	320,150.00	68,807.00	4,465.00	19
4,893.00		201,897.00	11,990.00	213,887.00	11,490.00	3,000.00	20
1,315.00	313.00	41,773.00	1,060.00	42,833.00	5,080.00	118.00	21
947.00	4,626.00	105,478.00	107,396.00	212,874.00		1,946.00	22
2,689.00	3,709.00	497,406.00	199,798.00	697,204.00	30,557.00	7,700.00	23
6,463.00		349,149.00	144,058.00	493,207.00	33,332.00	5,338.00	24
4,044.00	3,456.00	358,538.00	126,743.00	485,281.00	13,293.00	2,921.00	25
580.00	2,024.00	370,029.00	181,800.00	551,829.00	8,400.00	3,975.00	26
1,978.00	4,766.00	149,131.00	47,760.00	196,891.00		1,764.00	27
7,340.00		64,166.00	22,981.00	87,147.00		400.00	28
360.00	3,558.00	93,201.00	51,337.00	144,538.00	32,122.00	740.00	29
1,753.00		93,664.00	11,193.00	104,857.00	11,744.00	444.00	30
115.00	2,694.00	44,696.00	11,100.00	55,796.00	9,160.00	220.00	31
1,624.00		339,287.00		339,287.00	26,552.00	4,146.00	32
7,272.00	191,273.00	602,759.00	160,455.00	763,214.00	7,969.00	5,852.11	33
5,716.00	17,959.00	553,563.00	79,053.00	632,616.00		9,162.00	34
910.00	3,318.00	179,320.00	99,414.00	278,734.00		2,135.00	35
		12,402.00	4,000.00	16,402.00			36
8,947.00		302,636.00	169,175.00	471,811.00	29,502.00	4,350.00	37
179.00		43,188.00		43,188.00	5,787.00	285.00	38
4,925.00		69,645.00	14,065.00	83,710.00		815.00	39
		26,506.00		26,506.00		100.00	40
1,022.00	5,183.00	229,535.00	121,142.00	350,677.00	19,095.00	2,877.00	41
1,659.00	5,953.00	212,271.00	75,637.00	287,908.00	13,536.00	3,600.00	42
2,601.00	8,688.00	366,621.00	235,206.00	601,827.00	24,893.00	5,387.21	43
		161,296.00	35,395.00	196,691.00	200.00	650.00	44
8,809.00	69,039.00	746,362.00	322,680.00	1,069,042.00	37,609.00	9,536.54	45
927.00	3,665.00	122,231.00	12,798.00	135,029.00	11,823.00	3,036.00	46
1,417.00	7,035.00	93,283.00	35,100.00	128,383.00	35,685.00	1,100.00	47
1,213.00	8,751.00	227,188.00	78,650.00	305,838.00	3,876.00	1,692.70	48
1,025.00	2,089.00	77,904.00	40,445.00	118,349.00			49
							50
4,420.00	10,873.00	340,130.00	56,150.00	396,280.00		7,706.00	51
		11,575.00		11,575.00			52
		152,140.00	10,050.00	162,190.00	10,136.00	1,300.00	53
4,618.00	2,778.00	70,269.00	10,307.00	80,576.00	62,556.00	580.00	54
2,908.00	1,011.00	55,715.00	12,000.00	67,715.00	11,415.00	2,073.60	55
946.00	7,807.00	184,788.00	47,432.00	232,220.00	17,325.00	2,440.00	56
2,718.00	15,329.00	474,126.00	284,325.00	758,451.00	4,260.00	5,039.00	57
782.00	11,961.00	400,355.00	554,070.00	954,425.00	15,320.00	3,383.06	58
2,251.00	9,978.00	242,574.00	141,066.00	383,640.00	6,815.00	3,350.40	59
1,909.00		76,842.00	2,000.00	78,842.00	17,263.00		60
1,758.00	2,356.00	65,702.00	9,265.00	74,967.00	21,653.00	498.00	61
894.00	3,097.00	66,146.00	84,867.00	151,013.00	1,540.00	672.00	62



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

Number	Towns	Real property	Personal property	Railroad property
63	Beaver.....	56,079.00	10,750.00	5,337.00
64	Bellevue.....	699,879.00	45,707.00	14,960.00
65	Bennett.....	177,126.00	33,325.00	3,711.00
66	Benton.....	26,929.00	2,927.00	6,108.00
67	Berkley—R. F. D. Perry.....	20,539.00	1,447.00	.....
68	Bernard.....	51,577.00	10,143.00	.....
69	Bertram—P. O. Cedar Rapids.....	38,244.00	2,404.00	12,381.00
70	Bevington.....	15,869.00	2,798.00	3,268.00
71	Birmingham.....	109,938.00	24,354.00	11,423.00
72	Blairsburg.....	66,837.00	16,219.00	14,755.00
73	Blairstown.....	276,538.00	38,425.00	4,483.00
74	Blakesburg.....	129,640.00	17,388.00	5,385.00
75	Blanchard.....	78,043.00	13,165.00	3,651.00
76	Blencoe.....	84,543.00	10,585.00	8,111.00
77	Blockton.....	191,243.00	18,399.00	10,633.81
78	Blue Grass.....	171,571.00	21,451.00	.....
79	Bode.....	161,229.00	41,648.00	2,880.00
80	Bonaparte.....	148,753.00	25,660.00	3,323.00
81	Bondurant.....	159,327.00	20,769.00	15,580.00
82	Bouton.....	70,181.00	12,261.00	3,591.00
83	Boxholm.....	153,481.00	40,640.00	2,156.00
84	Boyden.....	175,919.00	53,344.00	4,987.00
85	Braddyville.....	68,758.00	10,266.00	13,301.00
86	Bradgate.....	54,828.00	24,634.00	9,499.00
87	Brandon.....	100,505.00	8,400.00	7,001.00
88	Brayton.....	79,974.00	15,485.00	.....
89	Breda.....	255,444.00	44,004.00	5,763.00
90	Bridgewater.....	94,744.00	12,111.00	.....
91	Brighton.....	400,332.00	35,662.00	6,858.00
92	Bristow.....	81,080.00	20,353.00	9,753.00
93	Britt.....	605,157.00	80,524.00	14,540.00
94	Brooklyn.....	655,184.00	77,134.00	5,650.00
95	Brunsville.....	52,232.00	3,823.00	2,988.00
96	Buckeye.....	62,680.00	15,427.00	5,484.00
97	Buck Grove.....	34,427.00	4,439.00	7,480.00
98	Buffalo.....	175,191.00	7,996.00	5,705.00
99	Buffalo Center.....	355,423.00	63,729.00	5,373.00
100	Burt.....	222,281.00	37,063.00	14,514.00
101	Bussey.....	116,626.00	23,059.00	4,282.00
102	Calamus.....	135,485.00	17,661.00	8,608.00
103	Callender.....	121,415.00	17,950.00	1,773.00
104	Calmar.....	503,925.00	45,757.00	15,358.00
105	Calumet.....	90,707.00	12,507.00	.....
106	Camanche.....	175,197.00	33,803.00	58,620.00
107	Cambridge.....	170,985.00	26,925.00	15,567.00
108	Cantril.....	102,402.00	21,055.00	15,690.00
109	Carbon.....	26,054.00	3,290.00	.....
110	Carlisle.....	175,804.00	20,832.00	4,320.00
111	Carpenter.....	47,110.00	16,979.00	6,487.00
112	Carson.....	149,687.00	25,017.00	2,769.00
113	Carter Lake—P. O. Omaha, Nebr.....	406,351.00	22,895.00	32,011.00
114	Cascade.....	481,708.00	53,103.00	.....
115	Casey.....	203,254.00	35,315.00	4,217.00
116	Castalia.....	92,409.00	18,319.00	33,107.00
117	Castana.....	88,391.00	10,230.00	12,487.00
118	Castle Hill—R. F. D. Waterloo.....	116,620.00	12,363.00	15,829.00
119	Center Junction.....	100,055.00	.....	.....
120	Center Point.....	277,083.00	65,864.00	7,257.00
121	Central City.....	288,233.00	85,356.00	15,717.00
122	Centralia—R. F. D. Peosta.....	28,177.00	4,568.00	.....
123	Charlotte.....	140,347.00	14,996.00	3,095.00
124	Charter Oak.....	283,677.00	39,516.00	79,781.00
125	Chatsworth.....	33,548.00	8,567.00	9,973.00
126	Chelsea.....	279,844.00	34,221.00	11,527.00



## OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
1,151.00	2,725.00	76,142.00	27,940.00	104,082.00	6,588.00	10,638.00	63
1,681.00		762,227.00	488,088.00	1,250,315.00		1,532.00	64
994.00	9,305.00	224,461.00	189,501.00	413,962.00	918.00	345.00	65
266.00	2,322.00	38,552.00	9,771.00	48,323.00		83.11	66
84.00	1,292.00	23,362.00	2,500.00	25,862.00	2,792.00		67
360.00	1,782.00	63,862.00	35,700.00	99,562.00		287.00	68
784.00	2,599.00	56,412.00	19,679.00	76,091.00		50.00	69
742.00	935.00	23,612.00	6,862.00	30,474.00	49.60	2,900.00	70
352.00		146,067.00	90,141.00	236,208.00	26,118.00	1,626.00	71
4,496.00	4,221.00	106,528.00	16,709.00	123,237.00	18,721.00	5,163.00	72
2,898.00		322,344.00	353,612.00	675,956.00		1,707.00	73
3,605.00	7,866.00	163,884.00	23,270.00	187,154.00	3,100.00	1,100.00	74
878.00	4,164.00	99,901.00	9,570.00	109,471.00	1,650.00	1,380.00	75
2,931.00		106,170.00	143,458.00	249,628.00		1,735.00	76
2,633.96		222,909.77	10,097.00	233,006.77	10,585.00	1,004.11	77
2,388.00	5,272.00	200,682.00	173,970.00	374,652.00	13,906.00	3,206.66	78
3,039.00	5,858.00	214,654.00	43,129.00	257,783.00	118.71	2,325.00	79
503.00		178,239.00	93,189.00	271,428.00	3,000.00	855.00	80
5,630.00		201,306.00	20,465.00	221,771.00	95,728.00	1,850.00	81
241.00		86,274.00	14,800.00	101,074.00		2,836.00	82
1,357.00	8,758.00	206,392.00	55,070.00	261,462.00	48,603.00	3,215.00	83
2,536.00		236,786.00	146,485.00	383,271.00		695.15	84
1,121.00	7,111.00	100,557.00	9,600.00	110,157.00	19,604.00	1,119.00	85
3,857.00	2,616.00	95,434.00	2,200.00	97,634.00	14,853.00	700.00	86
		115,906.00	11,550.00	127,456.00		1,229.00	87
652.00	2,748.00	98,859.00	62,161.00	161,020.00	15,768.00	3,873.32	88
1,881.00	719.00	307,811.00	103,870.00	411,681.00	18,160.00	2,075.00	89
9,718.00		116,573.00	57,101.00	173,674.00		5,817.00	90
2,873.00		445,725.00	63,365.00	509,090.00	5,533.00		91
727.00	4,978.00	116,891.00	57,510.00	174,401.00			92
8,693.00	75,350.00	784,264.00	214,774.00	999,038.00		16,867.00	93
7,919.00	26,710.00	772,597.00	540,087.00	1,312,684.00	13,882.00	7,000.00	94
177.00	1,893.00	61,113.00	40,344.00	101,457.00		815.00	95
2,691.00	2,465.00	88,747.00	94,734.00	183,481.00	42,822.00	800.00	96
269.00		46,615.00	24,875.00	71,490.00	11,760.00	400.00	97
3,250.00	912.00	193,054.00	26,985.00	220,039.00			98
3,105.00	12,247.00	439,877.00	213,837.00	653,714.00	20,141.00	5,697.64	99
1,884.00	3,086.00	278,828.00	53,815.00	332,643.00	3,059.00	2,525.00	100
2,388.00	6,111.00	152,466.00	6,000.00	158,466.00	4,665.00	2,701.80	101
5,974.00		167,728.00	41,626.00	209,354.00	10,811.00	3,135.00	102
612.00	54.00	141,804.00	41,775.00	183,579.00	6,047.00	2,455.00	103
5,590.00		570,630.00	182,702.00	753,332.00	16,531.00	10,860.00	104
19,589.00		122,803.00	40,137.00	162,940.00	12,323.00	1,576.00	105
7,212.00	8,080.00	282,912.00	99,948.00	382,860.00	17,954.00	3,177.30	106
1,756.00	7,906.00	223,139.00	66,664.00	289,803.00	23,819.00	4,856.00	107
1,562.00		140,709.00	95,500.00	236,209.00	5,757.00	1,241.00	108
884.00	3,032.00	33,260.00	24,384.00	57,644.00	13,498.00	248.98	109
6,407.00	1,037.00	208,400.00	213,322.00	421,722.00	12,984.00	3,007.00	110
		70,576.00	43,359.00	113,935.00	7,908.00		111
2,779.00	13,984.00	194,236.00	98,502.00	292,738.00	9,198.00	4,809.56	112
7,445.00	227,391.00	696,093.00	2,100.00	698,193.00	18,245.00	5,931.34	113
2,041.00	4,826.00	541,678.00	314,212.00	855,890.00	715.00	9,810.00	114
2,403.00	10,004.00	255,193.00	133,105.00	388,298.00	8,752.00	3,095.29	115
1,936.00		145,771.00	44,079.00	189,850.00	28,107.00	970.00	116
2,870.00		113,978.00	47,550.00	161,528.00	2,504.00		117
2,305.00	8,064.00	155,181.00	22,661.00	177,842.00	20,392.00	1,189.00	118
		100,055.00	11,200.00	111,255.00			119
6,150.00		356,354.00	132,808.00	489,162.00	22,463.00	2,431.07	120
1,429.00		390,735.00	31,020.00	421,755.00	5,443.00	4,277.00	121
2,679.00	488.00	35,912.00		35,912.00			122
372.00	7,862.00	166,672.00	57,625.00	224,297.00	18,227.00	1,518.00	123
1,775.00		404,749.00	124,696.00	529,445.00		5,497.00	124
3,112.00		55,200.00	5,550.00	60,750.00	14,140.00	330.00	125
3,354.00	17,857.00	346,803.00	148,893.00	495,696.00	18,254.00	2,282.38	126



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

Number	Towns	Real property	Personal property	Railroad property
127	Chester.....	124,048.00	24,584.00	13,962.00
128	Chillicothe.....	27,667.00	6,545.00	13,283.00
129	Churdan.....	202,204.00	35,798.00	40,590.00
130	Cincinnati.....	112,423.00	16,584.00	33,161.00
131	Clare.....	32,984.00	12,348.00	1,188.00
132	Clarence.....	390,692.00	55,818.00	13,875.00
133	Clarksville.....	483,017.00	61,985.00	19,061.00
134	Clayton.....	35,810.00	3,983.00	15,858.00
135	Clearfield.....	234,514.00	25,305.00	12,177.60
136	Cleghorn.....	104,191.00	33,425.00	13,752.00
137	Clemons.....	80,668.00	12,426.00	887.00
138	Clermont.....	321,918.00	97,784.00	3,268.00
139	Clio.....	72,485.00	8,391.00	5,428.00
140	Clover Hills—P. O. West Des Moines.....	76,858.00	3,528.00	.....
141	Clutier.....	170,888.00	24,869.00	16,010.00
142	Coburg.....	16,576.00	1,168.00	6,632.00
143	Coggon.....	216,444.00	26,136.00	19,057.00
144	Coin.....	171,932.00	20,241.00	26,056.00
145	Colesburg.....	126,730.00	17,158.00	.....
146	College Springs.....	138,217.00	14,965.00	.....
147	Collins.....	166,468.00	35,005.00	7,480.00
148	Colo.....	180,443.00	40,411.00	10,673.00
149	Columbus City.....	73,568.00	1,659.00	.....
150	Columbus Junction.....	360,173.00	85,288.00	15,177.00
151	Colwell.....	30,560.00	10,766.00	3,743.00
152	Conesville.....	55,155.00	9,895.00	.....
153	Conrad.....	246,324.00	42,584.00	12,381.00
154	Conway.....	63,470.00	6,408.00	7,774.51
155	Coon Rapids.....	486,321.00	99,758.00	10,771.00
156	Coppock.....	13,088.00	2,414.00	548.00
157	Coralville—P. O. Iowa City.....	105,448.00	5,125.00	17,092.00
158	Correctionville.....	334,464.00	54,051.00	28,003.00
159	Corwith.....	146,993.00	28,372.00	5,390.00
160	Corydon.....	689,755.00	89,550.00	14,766.00
161	Cotter.....	22,398.00	1,697.00	5,373.00
162	Coulter.....	163,992.00	33,178.00	20,168.00
163	Craig.....	67,768.00	14,077.00	3,629.00
164	Crawfordsville.....	135,420.00	27,799.00	4,606.00
165	Cromwell.....	41,713.00	4,962.00	9,617.00
166	Crystal Lake.....	76,117.00	19,458.00	2,991.00
167	Cumberland.....	233,971.00	41,642.00	13,817.00
168	Cumming.....	34,790.00	6,342.00	5,007.00
169	Curlew.....	39,906.00	20,124.00	2,500.00
170	Cushing.....	111,774.00	19,571.00	10,993.00
171	Cylinder.....	38,979.00	12,443.00	3,989.00
172	Dakota City.....	138,307.00	16,128.00	13,944.00
173	Dallas.....	115,801.00	6,016.00	3,711.00
174	Dallas Center.....	375,040.00	44,002.00	1,064.00
175	Dana.....	39,480.00	10,023.00	887.00
176	Danbury.....	245,785.00	23,473.00	11,740.00
177	Danville.....	164,798.00	29,836.00	.....
178	Davis City.....	103,427.00	14,517.00	20,007.00
179	Dawson.....	59,658.00	22,292.00	7,480.00
180	Dayton.....	292,891.00	49,979.00	6,617.00
181	Decatur City.....	64,889.00	.....	.....
182	Dedham.....	99,687.00	24,779.00	2,992.00
183	Deep River.....	206,998.00	28,899.00	5,763.00
184	Defiance.....	100,295.00	13,232.00	8,278.00
185	Delaware.....	59,851.00	9,613.00	19,908.00
186	Delhi.....	80,205.00	19,259.00	5,685.00
187	Delmar.....	161,623.00	17,915.00	32,899.00
188	Deloit.....	67,819.00	12,863.00	19,646.00
189	Delphos.....	16,315.00	8,206.00	10,114.00
190	Delta.....	215,716.00	19,627.00	5,816.00



## GENERAL TABLES—TOWNS

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OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
1,773.00	3,849.00	168,216.00	11,229.00	179,445.00	24,204.00	1,328.00	127
615.00	2,244.00	50,354.00	1,275.00	51,629.00	3,734.00	675.00	128
5,183.00	7,680.00	291,455.00	159,685.00	451,140.00	257,585.00	5,823.48	129
1,047.00	9,846.00	173,061.00	21,950.00	195,011.00	.....	1,411.00	130
367.00	4,459.00	51,346.00	.....	51,346.00	10,054.00	2,300.00	131
2,672.00	12,883.00	475,940.00	537,968.00	1,013,908.00	11,971.00	4,188.00	132
5,400.00	25,231.00	594,694.00	412,710.00	1,007,404.00	14,305.00	7,275.00	133
596.00	.....	56,247.00	6,250.00	62,497.00	4,783.00	450.00	134
1,113.59	.....	273,110.19	75,388.00	348,498.19	14,080.00	3,875.00	135
1,385.00	5,752.00	158,505.00	130,225.00	288,730.00	3,294.00	2,357.97	136
11,870.00	.....	105,851.00	10,052.00	115,903.00	5,567.00	1,030.00	137
3,187.00	.....	426,157.00	248,040.00	674,197.00	22,567.00	3,685.00	138
3,981.00	1,526.00	91,811.00	1,440.00	93,251.00	.....	650.00	139
286.00	8,867.00	89,539.00	2,000.00	91,539.00	15,649.00	371.00	140
539.00	5,500.00	217,806.00	122,506.00	340,312.00	15,271.00	1,211.64	141
611.00	575.00	25,562.00	.....	25,562.00	154,069.00	206.00	142
4,918.00	200.00	266,755.00	119,970.00	386,725.00	11,462.00	3,510.00	143
5,643.00	6,823.00	230,695.00	42,628.00	273,323.00	30,744.00	3,595.20	144
228.00	.....	144,116.00	120,706.00	264,822.00	4,147.00	2,589.00	145
3,259.00	4,772.00	161,213.00	32,565.00	193,778.00	.....	1,893.00	146
1,026.00	9,392.00	219,371.00	65,725.00	285,096.00	10,239.00	4,373.00	147
2,861.00	14,545.00	248,933.00	80,314.00	329,247.00	17,115.00	3,020.00	148
.....	3,269.00	78,496.00	155,555.00	234,051.00	.....	.....	149
4,225.00	19,597.00	484,460.00	194,973.00	679,433.00	9,083.00	6,300.98	150
67.00	1,330.00	46,466.00	2,500.00	48,966.00	3,400.00	618.00	151
11,950.00	.....	77,000.00	47,070.00	124,070.00	3,280.00	710.00	152
1,084.00	10,675.00	313,048.00	185,658.00	498,706.00	31,200.00	5,369.00	153
1,018.08	.....	78,670.59	21,320.00	99,990.59	782.00	1,192.00	154
9,510.00	.....	606,360.00	228,983.00	835,343.00	25,105.00	10,579.00	155
348.00	.....	16,398.00	.....	16,398.00	.....	.....	156
2,980.00	569,987.00	700,632.00	500.00	701,132.00	.....	4,135.00	157
7,907.00	82,466.00	506,891.00	85,685.00	592,576.00	7,400.00	6,478.00	158
1,033.00	2,705.00	184,493.00	29,777.00	214,270.00	32,697.00	1,945.00	159
11,369.00	36,095.00	841,535.00	191,981.00	1,033,516.00	22,748.00	.....	160
967.00	1,178.00	31,613.00	850.00	32,463.00	.....	36,908.00	161
857.00	4,129.00	222,324.00	28,625.00	250,949.00	80,717.00	3,225.00	162
178.00	2,280.00	87,932.00	15,300.00	103,232.00	.....	1,373.00	163
239.00	.....	168,064.00	316,662.00	484,726.00	9,897.00	2,739.00	164
433.00	3,454.00	60,179.00	66,360.00	126,539.00	.....	421.24	165
194.00	4,191.00	102,951.00	2,000.00	104,951.00	5,400.00	875.00	166
6,096.00	7,860.00	303,386.00	103,481.00	406,867.00	11,157.00	4,128.00	167
731.00	1,811.00	48,681.00	6,225.00	54,906.00	18,749.00	314.00	168
1,536.00	1,715.00	65,781.00	5,362.00	71,143.00	26,743.00	1,037.00	169
3,807.00	3,685.00	149,830.00	5,500.00	155,330.00	.....	1,905.00	170
4,236.00	.....	59,647.00	36,430.00	96,077.00	3,382.00	737.00	171
5,173.00	7,094.00	180,646.00	49,598.00	230,244.00	8,537.00	2,347.00	172
6,322.00	.....	131,850.00	17,400.00	149,250.00	4,665.00	826.00	173
7,407.00	.....	427,513.00	449,089.00	876,602.00	3,870.00	12,015.00	174
912.00	3,885.00	55,187.00	20,230.00	75,417.00	.....	401.12	175
5,876.00	8,070.00	294,944.00	79,579.00	374,523.00	19,685.00	4,641.85	176
14,301.00	.....	208,935.00	138,386.00	347,321.00	37,211.00	1,364.00	177
1,263.00	8,436.00	147,650.00	32,692.00	180,342.00	8,971.00	2,219.06	178
1,800.00	.....	91,230.00	40,920.00	132,150.00	.....	1,745.00	179
1,919.00	9,163.00	360,569.00	214,263.00	574,832.00	3,933.00	7,169.00	180
.....	.....	64,889.00	13,650.00	78,539.00	.....	517.00	181
5,569.00	.....	133,027.00	7,000.00	140,027.00	14,588.00	1,321.93	182
2,483.00	8,169.00	252,312.00	59,481.00	311,793.00	9,983.00	3,419.00	183
1,319.00	3,616.00	126,740.00	49,250.00	175,990.00	3,016.00	910.61	184
441.00	.....	89,813.00	.....	89,813.00	480.00	582.00	185
1,337.00	.....	106,486.00	104,592.00	211,078.00	13,884.00	1,054.00	186
2,019.00	7,261.00	221,717.00	68,100.00	289,817.00	18,090.00	6,455.00	187
825.00	.....	101,153.00	13,325.00	114,478.00	3,795.00	1,824.00	188
360.00	676.00	35,671.00	6,525.00	42,196.00	6,150.00	158.00	189
1,183.00	10,730.00	253,072.00	59,100.00	312,172.00	32,876.00	2,340.00	190



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

Number	Towns	Real property	Personal property	Railroad property
191	Denver.....	300,666.00	48,016.00	3,746.00
192	Derby.....	74,746.00	16,199.00	19,236.00
193	De Soto.....	88,353.00	13,595.00	3,157.00
194	Dexter.....	252,701.00	33,526.00	8,475.00
195	Diagonal.....	174,974.00	21,939.00	24,318.00
196	Dickens.....	76,370.00	19,383.00	11,070.00
197	Dike.....	147,125.00	39,283.00	11,313.00
198	Dixon.....	106,437.00	12,139.00	5,485.00
199	Dolliver.....	42,696.00	11,163.00	6,510.00
200	Donahue.....	58,976.00	13,932.00	1,995.00
201	Donnan.....	34,241.00	2,706.00	17,063.00
202	Donnellson.....	279,712.00	31,335.00	12,896.00
203	Doon.....	175,396.00	31,367.00	9,874.00
204	Dougherty.....	86,942.00	29,200.00	7,364.00
205	Dow City.....	176,177.00	19,868.00	12,353.00
206	Dows.....	387,704.00	85,175.00	8,807.00
207	Drakesville.....	39,409.00	10,672.00	3,268.00
208	Dumont.....	282,433.00	56,306.00	31,958.00
209	Duncombe.....	50,579.00	22,509.00	49,311.00
210	Dundee.....	69,823.00	7,536.00	5,026.00
211	Dunkerton.....	113,510.00	18,438.00	8,571.00
212	Dunlap.....	493,440.00	70,409.00	27,854.00
213	Durango.....	7,216.00	1,252.00	1,923.00
214	Durant.....	522,785.00	82,546.00	5,705.00
215	Dysart.....	589,349.00	92,984.00	5,705.00
216	Earlham.....	332,665.00	44,260.00	6,813.00
217	Earling.....	124,221.00	17,979.00	5,784.00
218	Earlville.....	250,726.00	37,510.00	14,931.00
219	Early.....	244,829.00	55,136.00	.....
220	East Peru.....	69,981.00	10,973.00	15,741.00
221	Eddyville.....	190,976.00	27,837.00	4,651.00
222	Edgewood.....	229,532.00	40,502.00	11,070.00
223	Elberon.....	131,014.00	17,332.00	19,229.00
224	Eldridge.....	206,020.00	31,625.00	5,685.00
225	Elgin.....	267,002.00	36,185.00	2,881.00
226	Elkader.....	646,280.00	112,882.00	3,391.00
227	Elkhart.....	82,482.00	11,102.00	5,594.00
228	Elk Horn.....	222,752.00	34,704.00	.....
229	Elkport.....	27,099.00	3,338.00	.....
230	Elliott.....	171,191.00	16,809.00	9,212.00
231	Ellston.....	47,164.00	6,280.00	9,414.00
232	Ellsworth.....	115,045.00	29,922.00	9,072.00
233	Elma.....	346,367.00	48,164.00	10,543.00
234	Ely.....	80,914.00	24,903.00	2,326.00
235	Emerson.....	167,100.00	20,021.00	9,340.00
236	Epworth.....	157,646.00	16,174.00	19,646.00
237	Essex.....	286,012.00	43,350.00	23,268.00
238	Everly.....	175,272.00	55,544.00	12,366.00
239	Exira.....	367,752.00	103,768.00	3,489.00
240	Exline.....	94,797.00	11,371.00	18,423.00
241	Fairbank.....	223,544.00	30,077.00	7,326.00
242	Fairfax.....	125,996.00	13,512.00	16,409.00
243	Farley.....	222,694.00	12,407.00	19,253.00
244	Farmersburg.....	128,026.00	17,353.00	7,679.00
245	Farmington.....	230,275.00	31,975.00	27,021.00
246	Farnhamville.....	115,077.00	33,040.00	10,673.00
247	Farragut.....	177,519.00	28,415.00	9,949.00
248	Fayette.....	413,120.00	52,262.00	11,668.00
249	Fenton.....	175,685.00	54,075.00	10,993.00
250	Ferguson.....	26,382.00	7,233.00	5,230.00
251	Fertile.....	84,901.00	23,154.00	.....
252	Floris.....	41,340.00	7,825.00	2,991.00
253	Floyd.....	123,592.00	9,283.00	.....
254	Fonda.....	329,580.00	89,838.00	31,903.00



## GENERAL TABLES—TOWNS

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OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
3,405.00	1,564.00	357,397.00	30,622.00	388,019.00	30,622.00	2,438.00	191
602.00		110,181.00	10,560.00	120,741.00	840.00	795.00	192
6,110.00		105,707.00	19,360.00	125,067.00	7,540.00	400.00	193
6,139.00	13,449.00	300,812.00	53,147.00	353,959.00	41,045.00	6,649.00	194
2,361.00	2,799.00	240,819.00	65,212.00	306,031.00	16,986.00	4,307.00	195
3,630.00	1,296.00	111,983.00	32,830.00	144,813.00		48.35	196
475.00	2,576.00	202,647.00	46,000.00	248,647.00	24,095.00	1,986.00	197
2,591.00	2,740.00	127,112.00	69,000.00	196,112.00		1,434.00	198
144.00	1,313.00	65,700.00	9,100.00	74,800.00	7,158.00	645.69	199
877.00		76,360.00	3,300.00	79,660.00		514.44	200
1,227.00		54,887.00		54,887.00	30,468.00	163.00	201
	11,406.00	325,170.00	166,308.00	491,478.00	15,700.00	5,033.00	202
2,216.00	4,070.00	228,043.00	12,541.00	240,584.00	12,072.00	4,275.00	203
1,632.00		129,792.00	51,403.00	181,195.00	20,206.00	1,745.00	204
20,021.00	18,413.00	210,030.00	49,885.00	259,915.00	9,203.00	2,367.00	205
621.00	2,669.00	502,120.00	333,399.00	835,519.00	16,804.00	43.73	206
2,275.00	9,890.00	56,639.00	14,901.00	71,540.00	1,960.00	874.00	207
2,976.00	3,881.00	382,862.00	323,719.00	706,581.00	55,496.00	5,904.00	208
122.00		129,256.00	45,270.00	174,526.00	60,957.00	2,662.00	209
471.00	828.00	82,507.00	23,300.00	105,807.00	1,828.00	7,625.00	210
3,439.00		141,818.00	162,710.00	304,528.00	9,340.00	1,605.00	211
381.00	318.00	595,142.00	247,927.00	843,069.00	17,200.00	11,208.00	212
1,899.00	12,687.00	11,090.00	1,740.00	12,830.00			213
7,083.00	6,488.00	625,622.00	354,875.00	980,497.00		5,446.08	214
7,953.00	14,371.00	701,609.00	380,165.00	1,081,774.00	6,124.00	3,615.00	215
368.00	4,922.00	406,062.00	168,138.00	574,200.00	13,346.00	6,881.00	216
3,198.00		153,274.00	43,500.00	196,774.00	15,755.00	2,666.49	217
791.00	9,831.00	306,365.00	267,039.00	573,404.00	7,550.00	2,292.00	218
942.00	3,897.00	310,587.00	102,233.00	412,820.00		4,955.00	219
1,471.00	19,827.00	101,534.00	29,601.00	131,135.00	18,185.00	752.00	220
792.00	4,735.00	244,762.00	27,891.00	272,653.00		2,500.00	221
3,096.00	3,686.00	286,631.00	109,457.00	396,088.00	14,458.00	6,218.00	222
686.00	1,573.00	174,357.00	48,650.00	223,007.00	18,439.00	1,598.07	223
2,800.00		245,589.00	227,400.00	472,989.00		429.04	224
7,406.00	96,859.00	308,868.00	103,420.00	412,288.00	13,033.00	4,500.00	225
938.00	507.00	866,818.00	345,237.00	1,212,055.00	10,646.00	13,089.00	226
309.00	6,238.00	100,623.00	19,396.00	120,019.00	38,761.00		227
1,095.00	2,170.00	264,003.00	103,570.00	367,573.00		4,213.00	228
599.00	9,313.00	33,702.00		33,702.00	1,426.00	318.00	229
2,081.00	2,342.00	207,124.00	46,849.00	253,973.00	5,000.00	2,630.00	230
1,123.00	628.00	67,281.00	2,790.00	70,071.00	6,083.00		231
9,378.00	9,980.00	155,790.00	55,772.00	211,562.00	14,816.00	1,468.87	232
771.00	2,750.00	424,432.00	115,479.00	539,911.00	35,184.00	5,150.00	233
6,024.00	9,256.00	111,664.00	109,636.00	221,300.00	13,305.00	782.00	234
6,054.00	10,192.00	211,741.00	144,042.00	355,783.00		3,980.00	235
3,809.00	10,472.00	209,712.00	87,080.00	296,792.00	23,510.00	1,579.86	236
1,040.00	6,655.00	366,911.00	277,994.00	644,905.00	50,655.00	7,421.00	237
7,144.00	21,036.00	250,877.00	80,195.00	331,072.00	26,441.00	3,168.00	238
969.00	3,560.00	503,189.00	141,415.00	644,604.00	3,315.00	6,040.15	239
		129,120.00	17,750.00	146,870.00	17,845.00	1,275.00	240
		260,947.00	78,084.00	339,031.00		1,868.00	241
1,131.00	6,022.00	163,070.00	129,956.00	293,026.00	17,970.00	1,310.00	242
5,400.00	11,371.00	271,125.00	74,432.00	345,557.00	22,545.00	4,409.41	243
601.00	3,324.00	156,983.00	197,736.00	354,719.00	16,045.00	2,595.00	244
6,381.00		295,652.00	44,217.00	339,869.00	1,600.00	4,855.00	245
1,136.00	5,000.00	164,926.00	193,714.00	358,640.00	30,900.00	225.00	246
1,286.00	9,774.00	226,943.00	113,458.00	340,401.00	4,940.00	3,859.23	247
2,790.00		479,840.00	204,250.00	684,090.00	17,727.00	4,880.00	248
742.00	5,798.00	247,293.00	47,448.00	294,741.00	3,645.00	2,605.80	249
2,386.00		41,231.00		41,231.00		608.00	250
422.00	2,511.00	110,988.00	19,550.00	130,538.00	25,591.00	972.00	251
1,594.00	503.00	54,253.00	24,206.00	78,459.00	12,087.00	257.00	252
877.00	3,850.00	137,602.00	31,040.00	168,642.00	7,347.00	1,351.00	253
4,559.00		455,880.00	68,619.00	524,499.00	15,983.00		254



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

Number	Towns	Real property	Personal property	Railroad property
255	Fontanelle.....	259,627.00	65,095.00	.....
256	Fort Atkinson.....	143,341.00	30,209.00	6,283.00
257	Fostoria.....	43,096.00	8,534.00	7,480.00
258	Franklin—R. F. D. West Point.....	17,294.00	1,990.00	.....
259	Fraser.....	30,342.00	3,563.00	2,523.00
260	Fredericksburg.....	257,062.00	60,983.00	6,589.00
261	Frederika.....	55,901.00	7,898.00	.....
262	Fredonia—P. O. Columbus Junction.....	17,954.00	2,533.00	2,326.00
263	Fremont.....	223,844.00	15,040.00	2,305.00
264	Galt.....	51,064.00	11,737.00	4,985.00
265	Galva.....	189,487.00	33,636.00	14,088.00
266	Garber.....	35,779.00	14,482.00	.....
267	Garden Grove.....	134,277.00	20,929.00	22,108.00
268	Garnaville.....	217,876.00	26,173.00	.....
269	Garner.....	663,668.00	91,188.00	18,712.00
270	Garrison.....	170,075.00	41,439.00	3,157.00
271	Garwin.....	198,920.00	34,391.00	12,912.00
272	Geneva.....	86,804.00	15,047.00	1,197.00
273	George.....	439,817.00	89,421.00	43,811.00
274	Gilbert.....	56,338.00	10,350.00	8,005.00
275	Gilbertville.....	88,419.00	8,114.00	.....
276	Gilman.....	159,208.00	51,596.00	1,507.00
277	Gilmore City.....	249,266.00	35,028.00	2,110.00
278	Gladbrook.....	415,579.00	59,082.00	20,050.00
279	Glidden.....	429,614.00	79,299.00	10,673.00
280	Goldfield.....	260,492.00	59,183.00	17,252.00
281	Goodell.....	82,037.00	14,053.00	2,825.00
282	Goose Lake.....	44,889.00	4,151.00	5,550.00
283	Gowrie.....	451,160.00	76,992.00	36,608.00
284	Graettinger.....	219,701.00	69,377.00	4,708.00
285	Graf.....	7,926.00	1,246.00	3,615.00
286	Grafton.....	144,588.00	37,279.00	6,681.00
287	Grand Junction.....	389,557.00	78,234.00	15,557.00
288	Grand Mound.....	212,545.00	26,894.00	8,005.00
289	Grand River.....	105,340.00	21,910.00	9,385.00
290	Grandview.....	73,611.00	4,645.00	.....
291	Granger.....	125,420.00	14,281.00	5,755.00
292	Grant.....	59,894.00	9,816.00	.....
293	Granville.....	161,210.00	30,796.00	5,550.00
294	Gravity.....	146,951.00	20,420.00	13,392.13
295	Gray.....	98,770.00	10,880.00	12,273.00
296	Greeley.....	131,712.00	32,423.00	7,879.00
297	Greene.....	553,737.00	100,844.00	5,317.00
298	Greenfield.....	779,512.00	91,469.00	.....
299	Green Island.....	24,771.00	5,434.00	15,957.00
300	Greenville.....	42,344.00	5,366.00	.....
301	Grimes.....	178,345.00	23,069.00	10,781.00
302	Griswold.....	424,217.00	56,039.00	8,316.00
303	Gruver.....	36,771.00	12,945.00	2,770.00
304	Guernsey.....	69,163.00	16,203.00	8,005.00
305	Guttenberg.....	470,642.00	76,194.00	30,717.00
306	Halbur.....	70,485.00	28,240.00	5,221.00
307	Hamilton.....	25,848.00	2,790.00	8,663.00
308	Hancock.....	98,635.00	21,138.00	7,588.00
309	Hanlontown.....	110,364.00	22,269.00	5,337.00
310	Hansell.....	30,810.00	13,482.00	10,117.00
311	Harcourt.....	87,266.00	10,212.00	13,042.00
312	Hardy.....	43,213.00	26,803.00	6,148.00
313	Harper.....	59,765.00	11,472.00	2,689.00
314	Harpers Ferry.....	59,941.00	7,159.00	10,172.00
315	Harris.....	94,731.00	27,131.00	5,539.00
316	Hartford.....	57,566.00	17,242.00	5,431.00
317	Hartley.....	567,151.00	98,795.00	.....
318	Hartwick.....	34,884.00	13,396.00	4,269.00



## OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
32,063.00		356,785.00	329,156.00	685,941.00	9,843.00	2,000.00	255
521.00		180,354.00	156,588.00	336,942.00		1,700.00	256
2,155.00	2,221.00	63,486.00	76,078.00	139,564.00	8,392.00	435.00	257
		19,284.00	4,800.00	24,084.00			258
1,251.00	97,099.00	134,778.00	1,700.00	136,478.00	5,495.00	300.00	259
1,438.00		326,072.00	233,733.00	559,805.00	7,831.00	1,300.00	260
77.00	2,022.00	65,898.00	62,781.00	128,679.00	3,482.00	935.00	261
1,203.00	2,014.00	26,030.00	8,600.00	34,630.00		561.00	262
2,635.00	7,992.00	251,816.00	51,075.00	302,891.00	49,116.00	4,245.00	263
468.00	2,490.00	70,744.00	400.00	71,144.00	16,390.00	1,050.00	264
952.00	9,205.00	247,368.00	76,023.00	323,391.00	13,798.00	6,300.00	265
1,139.00		51,400.00	44,357.00	95,757.00	9,532.00	1,400.00	266
1,087.00	7,458.00	185,859.00	36,600.00	222,459.00	5,694.00	1,913.50	267
4,873.00		248,922.00	318,047.00	566,969.00		4,394.65	268
7,585.00	58,680.00	839,833.00	325,660.00	1,165,493.00	10,332.00	10,013.00	269
2,866.00		217,537.00	103,341.00	320,878.00	7,304.00	4,910.00	270
1,735.00		247,958.00	202,752.00	450,710.00		2,400.00	271
5,844.00		108,892.00	14,000.00	122,892.00		480.00	272
	19,883.00	592,932.00	225,150.00	818,082.00	81,459.00	8,403.00	273
1,262.00	9,259.00	85,214.00	50,781.00	135,995.00	19,189.00	1,700.00	274
1,228.00	3,887.00	101,648.00	89,856.00	191,504.00		325.00	275
3,777.00	12,467.00	228,555.00	123,652.00	352,207.00	17,738.00	2,815.00	276
10,435.00	7,986.00	304,825.00	45,650.00	350,475.00	17,713.00	6,052.21	277
1,386.00	29,877.00	525,974.00	500,092.00	1,026,066.00	4,250.00	7,667.61	278
2,585.00		522,171.00	294,444.00	816,615.00	44,168.00	7,100.53	279
2,728.00	11,808.00	351,463.00	111,177.00	462,640.00	20,813.00	5,212.00	280
390.00	2,532.00	101,837.00	87,123.00	188,960.00	12,592.00	977.00	281
927.00	1,886.00	57,403.00	79,776.00	137,179.00	9,390.00	775.00	282
5,718.00	15,666.00	586,144.00	154,480.00	740,624.00	111,649.00	6,586.00	283
1,421.00	9,577.00	304,784.00	179,250.00	484,034.00	3,241.00	5,736.00	284
448.00		13,235.00		13,235.00			285
503.00	3,000.00	192,051.00	69,510.00	261,561.00	7,816.00	1,400.00	286
4,534.00	15,558.00	503,440.00	154,221.00	657,661.00	8,370.00	8,244.59	287
755.00	5,415.00	253,614.00	169,247.00	422,861.00	10,994.00	2,753.00	288
1,183.00	6,020.00	143,838.00	62,030.00	205,868.00		864.51	289
901.00	4,779.00	83,936.00	29,004.00	112,940.00		832.00	290
3,717.00		149,173.00	128,390.00	277,563.00	7,750.00	2,025.00	291
818.00	2,591.00	73,119.00	8,300.00	81,419.00	17,438.00		292
829.00		198,385.00	39,300.00	237,685.00	7,330.00	3,414.00	293
1,697.42		182,460.55	78,086.00	260,546.55	3,224.00	1,527.00	294
2,007.00	2,242.00	126,172.00	7,304.00	133,476.00		1,640.96	295
367.00		172,381.00	109,939.00	282,320.00		1,730.00	296
2,570.00	70,737.00	733,205.00	534,051.00	1,267,256.00	6,000.00	9,000.00	297
32,972.00		903,953.00	299,916.00	1,203,869.00	53,860.00	9,861.33	298
575.00	1,121.00	47,858.00	1,500.00	49,358.00		600.00	299
744.00	1,846.00	50,300.00	3,100.00	53,400.00	2,750.00	199.16	300
1,101.00		213,296.00	54,058.00	267,354.00	221,838.00	2,146.00	301
1,679.00	28,735.00	518,986.00	201,937.00	720,923.00		7,356.62	302
895.00	1,769.00	55,150.00	9,162.00	64,312.00	960.00	270.00	303
1,816.00	2,414.00	97,601.00	27,150.00	124,751.00	17,508.00	451.00	304
10,490.00	49,335.00	637,378.00	289,004.00	926,382.00		7,927.00	305
320.00	1,927.00	106,193.00	114,316.00	220,509.00		798.29	306
380.00	2,998.00	40,679.00	3,000.00	43,679.00	4,478.00	512.00	307
1,088.00	3,137.00	131,586.00	47,100.00	178,686.00	23,051.00	1,719.86	308
2,124.00	3,438.00	143,532.00	76,595.00	220,127.00	22,273.00	1,813.00	309
1,368.00	1,518.00	57,295.00	6,200.00	63,495.00	5,232.00	327.00	310
1,199.00	8,574.00	120,293.00	81,982.00	202,275.00	29,155.00	2,625.00	311
1,452.00	2,143.00	79,759.00	4,850.00	84,609.00	17,368.00	479.50	312
3,345.00		77,271.00	14,163.00	91,434.00		507.00	313
366.00		77,638.00	4,370.00	82,008.00	2,829.00	1,025.00	314
1,661.00	4,691.00	133,753.00	230,000.00	363,753.00	30,140.00	4,100.00	315
4,883.00		85,122.00	65,590.00	150,712.00	27,261.00	410.00	316
32,596.00		698,542.00	340,621.00	1,039,163.00	16,375.00	13,118.00	317
134.00	1,653.00	54,336.00	48,851.00	103,187.00	6,872.00	867.00	318



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

Number	Towns	Real property	Personal property	Railroad property
319	Harvey.....	69,545.00	4,203.00	17,977.00
320	Hastings.....	73,040.00	9,399.00	15,273.00
321	Havelock.....	86,093.00	28,996.00	8,111.00
322	Hawkeye.....	265,433.00	38,686.00	9,375.00
323	Hayesville.....	44,262.00	10,987.00	6,582.00
324	Hazleton.....	230,425.00	23,203.00	.....
325	Hedrick.....	306,441.00	45,668.00	16,619.00
326	Henderson.....	61,802.00	15,188.00	3,242.00
327	Hepburn.....	21,685.00	940.00	5,582.00
328	Hills.....	77,338.00	8,073.00	2,770.00
329	Hillsboro.....	95,564.00	10,330.00	5,435.00
330	Hinton.....	91,000.00	37,302.00	20,091.00
331	Holland.....	65,438.00	20,074.00	2,382.00
332	Holstein.....	735,216.00	97,922.00	11,208.00
333	Holy Cross—P. O. N. Buena Vista.....	30,202.00	3,110.00	.....
334	*Hopeville—P. O. Murray.....	.....	.....	.....
335	Hopkinton.....	269,009.00	29,407.00	14,860.00
336	Hornick.....	94,897.00	23,724.00	4,887.00
337	Hospers.....	192,206.00	44,142.00	5,261.00
338	Hubbard.....	293,240.00	57,801.00	10,673.00
339	Hudson.....	231,083.00	23,730.00	3,284.00
340	Hull.....	268,884.00	71,845.00	12,466.00
341	Humeston.....	227,834.00	33,586.00	25,331.00
342	Hurstville.....	55,837.00	8,245.00	.....
343	Huxley.....	138,050.00	22,344.00	22,379.00
344	Imogene.....	65,171.00	14,426.00	6,158.00
345	Inwood.....	253,947.00	55,779.00	14,062.00
346	Ionia.....	85,275.00	17,961.00	8,485.00
347	Ireton.....	280,681.00	41,837.00	10,460.00
348	Irwin.....	139,373.00	25,504.00	9,412.00
349	Jackson Junction.....	178,325.00	27,615.00	54,352.00
350	Jamaica.....	84,442.00	24,281.00	7,487.00
351	Janesville.....	123,496.00	25,990.00	11,592.00
352	Jesup.....	401,556.00	70,547.00	.....
353	Jewell Junction—P. O. Jewell.....	248,291.00	63,690.00	49,843.00
354	Joice.....	121,909.00	27,415.00	.....
355	Jolley.....	47,361.00	14,791.00	5,485.00
356	Kalona.....	351,152.00	62,873.00	2,770.00
357	Kamrar.....	68,611.00	24,589.00	14,088.00
358	Kanawha.....	352,004.00	58,219.00	3,688.00
359	Kellerton.....	133,600.00	15,121.00	9,267.00
360	Kelley.....	55,456.00	12,793.00	16,636.00
361	Kellogg.....	227,011.00	40,371.00	3,268.00
362	Kensett.....	136,446.00	21,349.00	1,791.00
363	Kent.....	46,909.00	7,153.00	4,606.00
364	Keosauqua.....	238,871.00	51,755.00	4,320.00
365	Keota.....	312,993.00	58,762.00	5,539.00
366	Keswick.....	173,929.00	42,824.00	4,154.00
367	Keystone.....	341,875.00	33,711.00	6,283.00
368	Kimballton.....	123,133.00	35,121.00	.....
369	Kingsley.....	448,924.00	53,774.00	11,207.00
370	Kinross.....	25,185.00	9,866.00	1,385.00
371	Kirkman.....	56,482.00	7,152.00	5,027.00
372	Kirkville.....	42,208.00	4,350.00	.....
373	Kiron.....	145,986.00	21,754.00	12,487.00
374	Klemme.....	189,132.00	43,782.00	6,204.00
375	Knierim.....	55,770.00	21,838.00	21,611.00
376	Lacona.....	131,179.00	27,309.00	13,136.00
377	Ladora.....	130,482.00	14,237.00	2,271.00
378	Lake Mills.....	600,766.00	113,971.00	25,482.00
379	Lake Park.....	338,592.00	69,236.00	8,918.00
380	Lakeside—P. O. Storm Lake.....	42,955.00	4,500.00	1,296.00
381	Lake View.....	368,455.00	42,365.00	13,555.00
382	Lakota.....	167,267.00	37,935.00	2,936.00



## OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
453.00	2,826.00	95,004.00	1,500.00	96,504.00	9,336.00	694.00	319
3,616.00	4,056.00	105,384.00	6,200.00	111,584.00	8,074.00	1,553.00	320
661.00	.....	123,861.00	29,500.00	153,361.00	18,851.00	2,296.74	321
527.00	.....	314,021.00	127,900.00	441,921.00	12,250.00	4,091.00	322
237.00	1,630.00	63,698.00	39,320.00	103,018.00	10,752.00	800.00	323
7,303.00	.....	260,931.00	97,132.00	358,063.00	17,025.00	1,000.00	324
4,263.00	13,948.00	386,939.00	123,663.00	510,602.00	.....	5,099.00	325
551.00	4,302.00	85,085.00	21,380.00	106,465.00	.....	579.00	326
160.00	841.00	29,008.00	10,850.00	39,858.00	.....	.....	327
589.00	4,403.00	93,173.00	59,938.00	153,111.00	.....	2,145.00	328
106.00	.....	111,435.00	123,455.00	234,890.00	14,006.00	1,800.00	329
996.00	1,292.00	150,681.00	9,700.00	160,381.00	.....	150.00	330
155.00	2,360.00	90,409.00	24,852.00	115,261.00	2,485.00	700.00	331
2,150.00	48,986.00	895,482.00	344,169.00	1,239,651.00	25,952.00	8,000.00	332
197.00	1,644.00	35,153.00	6,330.00	41,483.00	.....	268.04	333
.....	.....	.....	.....	.....	.....	.....	334
2,728.00	.....	316,004.00	109,939.00	425,943.00	.....	6,163.00	335
604.00	4,474.74	128,586.74	62,984.00	191,570.74	.....	1,969.95	336
1,247.00	.....	242,856.00	184,174.00	427,030.00	3,812.00	4,337.00	337
6,075.00	9,594.00	277,383.00	214,711.00	592,094.00	53,779.00	4,094.00	338
302.00	2,808.00	261,207.00	115,607.00	376,814.00	9,878.00	1,440.00	339
7,838.00	.....	361,033.00	194,690.00	555,723.00	6,732.00	11,000.00	340
3,537.00	16,076.00	306,364.00	108,959.00	415,323.00	4,857.00	20,220.00	341
.....	1,054.00	65,136.00	.....	65,136.00	.....	710.00	342
2,398.00	6,384.00	191,555.00	14,117.00	205,672.00	48,052.00	2,148.00	343
1,133.00	.....	86,888.00	8,098.00	94,986.00	8,116.00	444.00	344
20,789.00	.....	344,577.00	30,794.00	375,371.00	45,545.00	7,688.00	345
1,872.00	2,261.00	115,854.00	83,161.00	199,015.00	8,190.00	.....	346
5,014.00	.....	337,992.00	83,584.00	421,576.00	29,500.00	7,375.67	347
1,229.00	4,987.00	180,505.00	50,368.00	230,873.00	22,838.00	1,505.71	348
2,013.00	.....	262,305.00	14,510.00	276,815.00	.....	1,000.00	349
3,487.00	263.00	119,960.00	70,318.00	190,278.00	8,660.00	1,969.97	350
1,513.00	9,983.00	172,574.00	60,650.00	233,224.00	30,731.00	1,850.00	351
33,572.00	.....	505,675.00	251,602.00	757,277.00	35,324.00	3,829.00	352
39,649.00	.....	401,473.00	117,808.00	519,281.00	119,838.00	7,486.29	353
1,140.00	26,381.00	176,845.00	51,997.00	228,842.00	36,517.00	1,550.00	354
315.00	2,249.00	70,201.00	19,200.00	89,401.00	.....	900.00	355
4,840.00	.....	421,635.00	399,550.00	821,185.00	29,328.00	5,950.00	356
680.00	2,979.00	110,947.00	64,950.00	175,897.00	34,660.00	671.29	357
2,644.00	12,136.00	428,691.00	201,576.00	630,267.00	54,011.00	6,923.00	358
5,104.00	8,630.00	171,722.00	51,490.00	223,212.00	15,225.00	4,347.00	359
990.00	8,029.00	93,904.00	22,690.00	116,594.00	18,049.00	800.00	360
2,434.00	15,231.00	288,315.00	180,502.00	468,817.00	.....	3,138.55	361
2,131.00	7,013.00	168,730.00	53,078.00	221,808.00	.....	2,598.00	362
344.00	2,649.00	61,661.00	50,531.00	112,192.00	847.00	760.00	363
568.00	.....	295,514.00	97,389.00	392,903.00	13,574.00	.....	364
3,214.00	31,878.00	412,386.00	371,933.00	784,319.00	3,792.00	8,150.00	365
1,814.00	5,139.00	227,860.00	92,025.00	319,885.00	15,329.00	1,046.17	366
3,521.00	.....	385,390.00	337,993.00	723,383.00	9,933.00	5,804.00	367
489.00	.....	158,743.00	154,094.00	312,837.00	.....	2,475.00	368
2,654.00	22,892.00	539,451.00	100,525.00	639,976.00	40,501.00	8,500.00	369
590.00	1,875.00	38,901.00	26,992.00	65,893.00	3,120.00	204.00	370
682.00	2,700.00	72,043.00	4,750.00	76,793.00	5,310.00	946.94	371
.....	2,000.00	48,558.00	58,824.00	107,382.00	11,224.00	206.00	372
801.00	.....	181,028.00	99,585.00	280,613.00	3,621.00	650.00	373
1,923.00	.....	241,041.00	231,712.00	472,753.00	4,708.00	3,210.00	374
685.00	2,135.00	102,039.00	12,100.00	114,139.00	37,486.00	.....	375
4,971.00	7,075.00	183,670.00	60,766.00	244,436.00	4,917.00	1,729.00	376
2,637.00	.....	149,627.00	51,560.00	201,187.00	7,327.00	374.00	377
7,120.00	23,798.00	771,137.00	267,893.00	1,039,030.00	53,768.00	12,038.12	378
9,554.00	12,173.00	438,473.00	116,403.00	554,876.00	7,247.00	8,872.00	379
1,240.00	1,263.00	51,254.00	.....	51,254.00	2,962.00	721.00	380
3,744.00	9,203.00	437,322.00	196,950.00	634,272.00	39,828.00	4,508.00	381
5,285.00	7,717.00	221,140.00	60,219.00	281,359.00	590.00	3,630.00	382



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

Number	Towns	Real property	Personal property	Railroad property
383	Lamoni.....	457,262.00	55,728.00	29,753.00
384	Lamont.....	199,101.00	19,428.00	.....
385	Lamotte.....	131,204.00	15,517.00	.....
386	Lanesboro.....	99,705.00	19,076.00	10,864.00
387	Lansing.....	449,455.00	73,953.00	17,652.00
388	La Porte City.....	666,592.00	93,385.00	19,958.00
389	Larchwood.....	132,650.00	32,500.00	4,985.00
390	Larrabee.....	41,794.00	9,172.00	10,609.00
391	Latimer.....	205,783.00	51,570.00	3,032.00
392	Laurel.....	84,858.00	18,800.00	443.00
393	Laurens.....	486,673.00	199,796.00	9,773.00
394	Lawler.....	175,768.00	41,062.00	13,663.00
395	Lawton.....	101,922.00	9,575.00	6,190.00
396	Le Claire.....	204,592.00	5,084.00	41,825.00
397	Ledyard.....	89,559.00	33,538.00	13,448.00
398	Le Grand.....	66,846.00	12,304.00	6,510.00
399	Lehigh.....	210,368.00	22,789.00	3,493.00
400	Leighton.....	40,975.00	11,948.00	.....
401	Leland.....	112,210.00	21,199.00	2,695.00
402	Lenox.....	459,035.00	52,058.00	14,977.90
403	LeRoy.....	30,451.00	7,984.00	16,157.00
404	Lester.....	70,198.00	24,217.00	33,393.00
405	Letts.....	128,065.00	14,437.00	5,485.00
406	Lewis.....	171,608.00	16,702.00	3,157.00
407	Libertyville.....	89,785.00	16,016.00	17,076.00
408	Lidderdale.....	61,299.00	13,867.00	20,346.00
409	Lime Springs.....	245,287.00	74,327.00	9,075.00
410	Lincoln.....	104,999.00	45,776.00	9,162.00
411	Linden.....	115,314.00	14,477.00	13,164.00
412	Lineville.....	157,334.00	15,053.00	5,705.00
413	Linn Grove.....	122,115.00	29,509.00	10,460.00
414	Lisbon.....	428,596.00	39,387.00	13,448.00
415	Liscomb.....	76,859.00	21,229.00	2,128.00
416	Littleport.....	47,901.00	5,202.00	.....
417	Little Rock.....	222,330.00	48,379.00	6,148.00
418	Little Sioux.....	86,349.00	12,054.00	.....
419	Livermore.....	141,729.00	30,497.00	7,718.00
420	Lockridge.....	96,860.00	15,863.00	32,259.00
421	Logan.....	624,432.00	80,885.00	.....
422	Lohrville.....	319,260.00	61,153.00	59,168.00
423	Lone Rock.....	59,597.00	21,118.00	.....
424	Lone Tree.....	215,885.00	30,225.00	5,594.00
425	Long Grove.....	64,576.00	4,330.00	.....
426	Lorimor.....	144,123.00	21,869.00	3,244.00
427	Lost Nation.....	252,328.00	26,895.00	7,879.00
428	Lovilia.....	161,314.00	42,714.00	.....
429	Lowden.....	327,025.00	51,513.00	3,629.00
430	Low Moor.....	88,091.00	9,160.00	5,657.00
431	Luana.....	87,421.00	19,503.00	13,364.00
432	Lucas.....	63,000.00	20,387.00	.....
433	Luther.....	84,775.00	9,477.00	7,480.00
434	LuVerne.....	149,052.00	30,633.00	20,356.00
435	Luxemburg—P. O. New Vienna.....	54,015.00	8,771.00	.....
436	Luzerne.....	75,864.00	6,240.00	5,656.00
437	Lynnaville.....	116,515.00	27,528.00	1,028.00
438	Lytton.....	193,774.00	47,013.00	4,986.00
439	McCallsburg.....	72,822.00	26,104.00	5,234.00
440	McCausland.....	38,948.00	3,380.00	.....
441	McClelland.....	60,285.00	15,797.00	7,109.00
442	McGregor.....	493,354.00	92,538.00	17,153.00
443	McIntire.....	94,375.00	19,684.00	.....
444	Macedonia.....	69,645.00	21,364.00	10,022.00
445	Macksburg.....	40,906.00	11,073.00	.....
446	Magnolia.....	99,047.00	6,906.00	.....



## OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
2,567.00	29,109.00	574,419.00	65,750.00	640,169.00	58,127.00	12,195.55	383
8,910.00		227,439.00	82,549.00	309,988.00		1,600.00	384
960.00	2,647.00	150,328.00	70,900.00	221,228.00	12,488.00	1,352.00	385
1,304.00	3,027.00	133,976.00	9,010.00	142,986.00	20,805.00	764.62	386
6,215.00		547,275.00	219,110.00	766,385.00	12,074.00	9,262.00	387
3,847.00		783,782.00	236,470.00	1,020,252.00	88,412.00	10,116.00	388
1,160.00		171,295.00	44,875.00	216,170.00		2,485.00	389
614.00	2,782.00	64,971.00	48,115.00	113,086.00			390
2,056.00	6,976.00	269,417.00	126,970.00	396,387.00	82,993.00	1,500.00	391
837.00	3,244.00	108,182.00	68,798.00	176,980.00	5,713.00	980.00	392
5,721.00		701,963.00	117,148.00	819,111.00	3,567.00	4,430.67	393
1,655.00		232,148.00	50,752.00	282,900.00	20,684.00		394
785.00	3,473.00	121,945.00	6,360.00	128,305.00	14,371.00	2,036.00	395
2,944.00	8,148.00	262,593.00	25,300.00	287,893.00		2,477.96	396
3,064.00	5,207.00	144,816.00	81,836.00	226,652.00		2,638.00	397
1,183.00	8,716.00	95,559.00	39,480.00	135,039.00	36,869.00		398
1,658.00	27,949.00	266,257.00	25,957.00	292,214.00	75,687.00	2,341.00	399
829.00	3,581.00	57,333.00	44,311.00	101,644.00		400.00	400
3,026.00	2,080.00	141,210.00	36,872.00	178,082.00	40,602.00	275.66	401
2,838.98		528,909.88	151,095.00	680,004.88	25,213.00	12,630.00	402
481.00	2,492.00	57,565.00	7,502.00	65,067.00	5,937.00	471.00	403
6,624.00		134,432.00	33,131.00	167,563.00	54,088.00	1,814.00	404
1,793.00	4,272.00	154,052.00	20,650.00	174,702.00	13,466.00	1,200.00	405
2,799.00	9,725.00	203,991.00	49,831.00	253,822.00	4,954.00	2,961.90	406
4,966.00		127,843.00	89,488.00	217,331.00	3,260.00	808.00	407
3,872.00		99,384.00	29,200.00	128,584.00	87,837.00	885.99	408
2,207.00	5,878.00	336,774.00	221,734.00	558,508.00	11,347.00	4,180.00	409
423.00	4,210.00	164,570.00	27,790.00	192,360.00	16,823.00	864.01	410
1,620.00		144,575.00	8,700.00	153,275.00	3,171.00	3,171.00	411
3,669.00	17,357.00	199,118.00	38,056.00	237,174.00	22,183.00	3,425.00	412
1,840.00	4,156.00	168,080.00	5,000.00	173,080.00		2,760.00	413
4,048.00	26,783.00	512,262.00	313,180.00	825,442.00	60,916.00	8,450.00	414
1,193.00	4,035.00	105,444.00	24,080.00	129,524.00	36,185.00	824.00	415
350.00	2,378.00	55,831.00	800.00	56,631.00	968.00	509.00	416
8,306.00		285,163.00	46,075.00	331,238.00	26,341.00	6,120.00	417
250.00		98,653.00	2,253.00	100,906.00		1,200.00	418
5,372.00	1,395.00	186,711.00	69,496.00	256,207.00	10,093.00	1,973.99	419
3,985.00	3,129.00	152,096.00	23,795.00	175,891.00	131,340.00		420
30,033.00		735,350.00	207,048.00	942,398.00	3,885.00	12,519.00	421
3,942.00	16,862.00	460,385.00	346,901.00	807,286.00	154,541.00	6,418.14	422
416.00	2,550.00	83,681.00	18,730.00	102,411.00		600.00	423
8,586.00	14,511.00	274,801.00	357,215.00	632,016.00	27,427.00	4,350.00	424
576.00		69,482.00	39,694.00	109,176.00		364.78	425
3,733.00	10,604.00	183,573.00	23,666.00	207,239.00	7,632.00	1,268.00	426
847.00	7,891.00	295,840.00	129,620.00	425,460.00	32,129.00	3,645.97	427
18,705.00		222,733.00	61,206.00	283,939.00	12,387.00	1,866.00	428
1,858.00	14,948.00	398,973.00	588,049.00	987,022.00	4,610.00	3,492.27	429
303.00	2,126.00	105,337.00	18,000.00	123,337.00	8,707.00	2,322.00	430
1,552.00	3,529.00	125,369.00	98,128.00	223,497.00	47,661.00	1,164.00	431
	22,770.00	106,157.00	20,049.00	126,206.00	14,796.00	1,074.00	432
773.00	4,265.00	106,770.00	21,500.00	128,270.00	25,997.00	650.00	433
3,930.00	8,297.00	212,268.00	54,550.00	266,818.00	51,512.00	2,571.61	434
	1,784.00	64,570.00	109,813.00	174,383.00		255.00	435
2,246.00		90,006.00	67,475.00	157,481.00		1,250.00	436
4,019.00	6,323.00	155,413.00	27,993.00	183,406.00	8,296.00	1,568.58	437
1,205.00	7,164.00	254,142.00	125,008.00	379,150.00	3,276.00	4,307.66	438
1,352.00	17,959.00	123,471.00	44,531.00	168,002.00	12,695.00	1,025.00	439
640.00	1,129.00	44,097.00	4,100.00	48,197.00		325.07	440
1,732.00	3,696.00	88,619.00	34,406.00	123,025.00		1,176.36	441
6,105.00	25,016.00	634,166.00	140,543.00	774,709.00	2,110.00	8,391.00	442
	23,498.00	137,557.00	39,162.00	176,719.00	19,628.00	1,218.00	443
6,973.00		108,004.00	50,100.00	158,104.00		1,787.10	444
2,376.00	3,263.00	57,618.00	31,783.00	89,401.00	31,683.00	391.00	445
450.00		106,403.00	14,250.00	120,653.00	18,208.00	783.00	446



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

Number	Towns	Real property	Personal property	Railroad property
447	Malcom.....	216,233.00	40,352.00	5,927.00
448	Mallard.....	139,124.00	32,784.00	1,525.00
449	Maloy.....	47,164.00	6,280.00	9,414.00
450	Malvern.....	367,299.00	54,301.00	22,912.00
451	Manilla.....	396,830.00	47,188.00	11,469.00
452	Manly.....	406,313.00	27,261.00	20,729.00
453	Manning.....	740,646.00	116,835.00	50,632.00
454	Manson.....	679,618.00	71,748.00	48,497.00
455	Mapleton.....	628,417.00	72,293.00	5,977.00
456	Marathon.....	183,709.00	33,514.00	21,052.00
457	Marble Rock.....	195,832.00	18,548.00	10,262.00
458	Marcus.....	454,475.00	96,684.00	30,255.00
459	Marne.....	67,362.00	11,020.00	7,588.00
460	Marquette.....	262,025.00	16,625.00	.....
461	Martelle.....	103,880.00	15,883.00	6,981.00
462	Martensdale.....	29,822.00	5,001.00	18,853.00
463	Martinsburg.....	58,986.00	14,094.00	904.00
464	Marysville—R. F. D. Hamilton.....	16,094.00	4,301.00	.....
465	Masonville.....	55,849.00	13,957.00	14,735.00
466	Massena.....	190,076.00	22,143.00	14,167.00
467	Matlock.....	35,880.00	13,097.00	10,216.00
468	Maurice.....	100,656.00	18,154.00	23,621.00
469	Maxwell.....	251,490.00	45,576.00	10,472.00
470	Maynard.....	203,320.00	26,633.00	5,595.00
471	Maysville.....	49,336.00	13,307.00	.....
472	Mechanicsville.....	359,889.00	40,544.00	10,459.00
473	Mediapolis.....	451,582.00	85,062.00	.....
474	Melbourne.....	259,715.00	43,825.00	17,962.00
475	Melcher.....	181,809.00	24,783.00	3,545.00
476	Melrose.....	127,999.00	11,019.00	.....
477	Melvin.....	104,824.00	43,179.00	2,936.00
478	Menlo.....	183,750.00	23,931.00	2,775.00
479	Meriden.....	39,408.00	10,903.00	11,198.00
480	Merrill.....	226,497.00	30,928.00	23,658.00
481	Meservey.....	86,781.00	24,789.00	17,182.00
482	Middletown.....	85,736.00	9,791.00	.....
483	Miles.....	209,754.00	36,614.00	10,072.00
484	Milford.....	514,088.00	78,817.00	7,779.00
485	Millersburg.....	59,503.00	11,022.00	.....
486	Millerton.....	43,411.00	10,698.00	3,157.00
487	Milo.....	208,978.00	25,406.00	14,738.00
488	Milton.....	171,505.00	36,811.00	28,556.00
489	Minburn.....	141,465.00	12,697.00	886.00
490	Minden.....	186,672.00	18,794.00	8,905.00
491	Mingo.....	71,313.00	20,955.00	3,304.00
492	Mitchell.....	31,507.00	6,373.00	14,070.00
493	Mitchellville.....	258,586.00	20,275.00	10,717.00
494	Modale.....	120,966.00	26,096.00	10,780.00
495	Mondamin.....	148,521.00	27,054.00	10,992.00
496	Moneta.....	33,774.00	4,347.00	2,659.00
497	Monmouth.....	62,267.00	12,521.00	6,831.00
498	Monona.....	613,382.00	75,574.00	12,068.00
499	Monroe.....	406,162.00	50,080.00	6,148.00
500	Montezuma.....	679,073.00	80,622.00	7,090.00
501	Montour.....	141,458.00	12,807.00	8,112.00
502	Montrose.....	153,702.00	10,789.00	18,847.00
503	Moorhead.....	149,287.00	29,806.00	5,977.00
504	Moorland.....	29,254.00	16,522.00	19,346.00
505	Moravia.....	168,136.00	22,678.00	46,806.00
506	Morley.....	35,477.00	4,262.00	2,592.00
507	Morning Sun.....	339,219.00	39,009.00	4,653.00
508	Morrison.....	23,216.00	8,377.00	1,496.00
509	Moulton.....	274,534.00	24,030.00	20,805.00
510	Mount Auburn.....	73,842.00	7,333.00	3,434.00



## OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable value- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable value- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
2,927.00	7,422.00	272,861.00	75,386.00	348,247.00	45,199.00	3,015.00	447
1,430.00	4,473.00	179,336.00	53,753.00	233,089.00	.....	4,983.00	448
2,081.00	2,342.00	67,281.00	2,790.00	70,071.00	6,083.00	216.00	449
9,674.00	84,676.00	538,862.00	190,694.00	729,556.00	33,398.00	10,032.00	450
1,758.00	.....	457,245.00	42,467.00	499,712.00	11,280.00	6,425.00	451
7,200.00	39,132.00	500,635.00	120,814.00	621,449.00	34,733.00	5,840.00	452
2,579.00	1,078.00	911,770.00	593,394.00	1,505,164.00	72,167.00	10,817.81	453
5,599.00	62,035.00	867,497.00	279,110.00	1,146,607.00	107,392.00	15,240.00	454
2,561.00	.....	709,248.00	223,195.00	932,443.00	.....	6,927.00	455
3,717.00	5,072.00	247,064.00	108,563.00	355,627.00	38,892.00	3,682.00	456
706.00	16,517.00	241,865.00	46,010.00	287,875.00	16,525.00	1,721.00	457
2,559.00	37,848.00	621,821.00	398,043.00	1,019,864.00	40,277.00	8,819.70	458
3,413.00	.....	89,383.00	16,300.00	105,683.00	14,551.00	151,926.00	459
.....	.....	278,650.00	.....	278,650.00	.....	7,719.00	460
1,047.00	3,213.00	131,004.00	71,210.00	202,214.00	8,167.00	2,376.00	461
1,652.00	2,904.00	58,232.00	1,450.00	59,682.00	4,733.00	358.00	462
2,149.00	2,966.00	79,099.00	34,404.00	113,503.00	10,778.00	445.52	463
.....	1,147.00	21,542.00	.....	21,542.00	11,077.00	173.18	464
1,674.00	.....	86,215.00	1,000.00	87,215.00	.....	601.00	465
1,978.00	5,299.00	233,663.00	103,222.00	336,885.00	7,905.00	4,375.06	466
574.00	.....	59,767.00	.....	59,767.00	9,932.00	658.00	467
1,392.00	.....	143,823.00	45,556.00	189,379.00	15,097.00	3,127.00	468
1,552.00	14,627.00	323,717.00	127,329.00	451,046.00	22,470.00	4,783.00	469
2,204.00	.....	237,812.00	127,610.00	365,422.00	21,351.00	2,050.00	470
1,454.00	719.00	64,816.00	5,600.00	70,416.00	.....	111.67	471
1,962.00	23,026.00	435,880.00	419,454.00	855,334.00	12,313.00	2,094.00	472
37,121.00	.....	573,765.00	109,100.00	682,865.00	42,443.00	4,850.00	473
1,296.00	11,108.00	333,906.00	108,295.00	442,201.00	13,743.00	5,165.00	474
6.00	23,669.00	233,812.00	3,350.00	237,162.00	.....	1,954.52	475
21,528.00	.....	160,546.00	35,281.00	195,827.00	24,396.00	.....	476
872.00	3,100.00	154,911.00	32,267.00	187,178.00	2,000.00	1,200.00	477
2,923.00	5,515.00	218,894.00	112,753.00	331,647.00	6,328.00	3,882.59	478
1,111.00	2,506.00	65,126.00	6,500.00	71,626.00	.....	660.17	479
4,565.00	10,016.00	295,664.00	57,842.00	353,506.00	5,356.00	2,298.00	480
875.00	2,795.00	132,422.00	38,340.00	170,762.00	.....	.....	481
17,808.00	.....	113,335.00	49,850.00	163,185.00	13,279.00	643.00	482
2,119.00	5,707.00	264,266.00	294,417.00	558,683.00	45,840.00	1,964.00	483
9,394.00	14,145.00	624,223.00	88,073.00	712,296.00	4,095.00	12,326.00	484
221.00	.....	70,746.00	9,491.00	80,237.00	.....	562.00	485
1,205.00	2,408.00	60,879.00	37.80	60,916.80	4,013.00	.....	486
1,794.00	.....	250,916.00	100,048.00	350,964.00	18,162.00	1,214.00	487
3,173.00	.....	240,045.00	57,050.00	297,095.00	34,795.00	1,902.00	488
1,139.00	.....	156,187.00	87,600.00	243,787.00	1,890.00	900.00	489
2,740.00	8,972.00	226,083.00	53,050.00	279,133.00	4,010.00	2,197.62	490
950.00	4,931.00	101,453.00	65,251.00	166,704.00	7,290.00	1,580.81	491
.....	.....	51,950.00	13,354.00	65,304.00	2,950.00	275.00	492
5,380.00	13,141.00	308,099.00	145,253.00	453,352.00	10,791.00	3,553.00	493
714.00	.....	158,556.00	65,397.00	223,953.00	28,270.00	2,890.00	494
430.00	.....	186,997.00	68,468.00	255,465.00	3,726.00	3,817.00	495
172.00	801.00	41,753.00	350.00	42,103.00	.....	264.00	496
1,515.00	2,980.00	86,114.00	21,133.00	107,247.00	14,544.00	708.00	497
852.00	38,866.00	740,742.00	721,573.00	1,462,315.00	20,985.00	11,151.00	498
1,240.00	24,423.00	488,053.00	265,282.00	753,335.00	.....	7,903.67	499
2,814.00	21,843.00	791,442.00	248,508.00	1,039,950.00	84,633.00	10,446.90	500
4,035.00	18,118.00	184,530.00	50,070.00	234,600.00	6,094.00	1,254.37	501
3,017.00	.....	186,355.00	20,305.00	206,660.00	15,975.00	1,730.00	502
2,561.00	.....	187,631.00	110,676.00	298,307.00	1,575.00	905.00	503
1,758.00	2,639.00	69,519.00	7,000.00	76,519.00	48,896.00	176.00	504
3,011.00	11,570.00	252,201.00	95,553.00	347,754.00	18,927.00	1,968.00	505
1,569.00	272.00	44,173.00	14,695.00	58,868.00	.....	400.75	506
1,697.00	16,342.00	400,920.00	216,049.00	616,969.00	13,315.00	4,438.00	507
929.00	3,158.00	37,176.00	27,000.00	64,176.00	.....	355.46	508
2,677.00	15,773.00	337,819.00	14,800.00	352,619.00	7,516.00	8,421.00	509
223.00	.....	84,832.00	37,581.00	122,413.00	.....	834.00	510



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

Number	Towns	Real property	Personal property	Railroad property
511	Mount Ayr.....	722,632.00	110,202.00	29,661.00
512	Mount Sterling.....	39,581.00	8,639.00	10,685.00
513	Mount Union.....	64,041.00	13,040.00	11,164.00
514	Mount Vernon.....	805,706.00	71,544.00	11,847.00
515	Moville.....	391,334.00		
516	Murray.....	310,860.00	27,621.00	19,768.00
517	Nashua.....	542,465.00	100,517.00	87,621.00
518	Nemaha.....	68,279.00	14,217.00	4,986.00
519	Neola.....	256,641.00	19,848.00	15,944.00
520	New Albin.....	264,408.00	29,933.00	5,585.00
521	Newell.....	499,204.00	108,323.00	20,235.00
522	Newhall.....	193,663.00	19,294.00	
523	New Hartford.....	133,571.00	21,375.00	19,646.00
524	New Liberty.....	53,370.00	10,515.00	
525	New London.....	402,047.00	46,943.00	11,956.00
526	New Market.....	207,187.00	24,618.00	10,906.42
527	New Providence.....	51,278.00	7,514.00	
528	New Sharon.....	408,009.00	55,016.00	
529	New Vienna.....	95,661.00	17,935.00	
530	New Virginia.....	113,206.00	30,934.00	14,923.00
531	Nichols.....	135,185.00	22,670.00	
532	Nodaway.....	83,905.00	7,903.00	6,024.00
533	Nora Springs.....	524,522.00	58,420.00	22,349.00
534	Northboro.....	54,403.00	10,094.00	10,722.00
535	North Buena Vista.....	16,171.00	1,112.00	10,371.00
536	North English.....	303,713.00	53,826.00	5,186.00
537	North Liberty.....	80,675.00	6,747.00	7,007.00
538	North Washington.....	41,687.00	8,899.00	
539	Northwood.....	621,195.00	99,263.00	6,552.00
540	Norwalk.....	88,056.00	15,567.00	20,818.00
541	Norway.....	179,291.00	24,389.00	8,218.00
542	Numa.....	35,651.00	4,504.00	5,632.00
543	Oakland.....	404,862.00	60,994.00	7,699.00
544	Oakville.....	67,366.00	17,031.00	904.00
545	Ocheyedan.....	242,562.00	54,333.00	4,154.00
546	Odebolt.....	663,494.00	95,510.00	12,701.00
547	Ogden.....	709,846.00	75,679.00	10,673.00
548	Okoboji.....	507,625.00	25,987.00	5,385.00
549	Olds.....	97,065.00	21,531.00	886.00
550	Old Town—P. O. Milford.....	10,259.00	1,806.00	
551	Olin.....	243,368.00	45,900.00	11,070.00
552	Ollie.....	101,381.00	9,461.00	
553	Oneida.....	25,044.00	4,672.00	19,398.00
554	Onslow.....	91,466.00	16,023.00	4,056.00
555	Orange City.....	660,683.00	109,103.00	2,766.00
556	Orchard.....	46,639.00	11,556.00	20,866.00
557	Orient.....	159,972.00	33,080.00	
558	Orleans—P. O. Spirit Lake.....	297,604.00	33,452.00	7,810.00
559	Ossian.....	383,457.00	72,815.00	17,318.00
560	Osterdock.....	14,417.00	9,720.00	794.00
561	Oto.....	75,067.00	17,782.00	16,895.00
562	Ottosen.....	58,431.00	24,676.00	3,711.00
563	Owasa.....	23,613.00	6,657.00	10,353.00
564	Oxford.....	294,867.00	39,096.00	3,157.00
565	Oxford Junction.....	289,238.00	33,664.00	12,068.00
566	Oyens.....	27,275.00	15,668.00	4,911.00
567	Pacific Junction.....	63,147.00	8,715.00	32,259.00
568	Packwood.....	97,553.00	12,486.00	1,828.00
569	Palmer.....	146,404.00	44,539.00	6,148.00
570	Palo.....	56,308.00	5,333.00	3,711.00
571	Panama.....	78,797.00	24,264.00	3,633.00
572	Panora.....	436,580.00	49,643.00	12,378.00
573	Parkersburg.....	483,333.00	55,064.00	22,420.00
574	Parnell.....	58,302.00	7,647.00	5,485.00



## OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
5,579.00	41,309.00	909,383.00	195,794.00	1,105,177.00	77,424.00	18,305.00	511
885.00		59,790.00	2,000.00	61,790.00	610.00	400.00	512
217.00		88,462.00	67,249.00	155,711.00		690.00	513
14,945.00	85,791.00	989,833.00	572,573.00	1,562,406.00	16,415.00	11,375.00	514
		391,334.00	73,806.00	465,140.00			515
6,294.00	12,873.00	377,416.00	72,827.00	450,243.00	21,369.00	2,667.00	516
9,183.00	201,677.00	941,463.00	332,161.00	1,273,624.00	61,023.00	8,872.26	517
231.00	2,210.00	89,923.00	1,800.00	91,723.00	1,794.00	881.41	518
9,595.00		302,028.00	116,440.00	418,468.00		5,192.29	519
2,288.00		302,214.00	78,081.00	380,295.00		4,600.00	520
9,111.00	11,473.00	648,346.00	223,612.00	871,958.00	40,337.00	9,482.00	521
4,907.00		217,864.00	174,689.00	392,553.00		3,651.00	522
4,265.00	6,163.00	185,020.00	5,530.00	190,550.00	8,198.00	1,651.00	523
1,269.00	1,861.00	67,015.00	64,875.00	131,890.00		65.94	524
366.00	67.00	461,379.00	380,162.00	841,541.00	10,389.00	4,777.00	525
871.91		243,583.33	139,650.00	383,233.33		2,253.00	526
1,092.00	3,503.00	63,387.00	24,150.00	87,537.00	38,281.00		527
31,225.00		494,250.00	165,538.00	659,788.00	23,020.00	7,475.00	528
148.00	4,230.00	117,974.00	116,268.00	234,242.00		897.77	529
1,938.00	6,480.00	167,481.00	39,846.00	207,327.00	14,403.00	1,357.00	530
	12,340.00	170,195.00	65,230.00	235,425.00		1,048.11	531
1,730.00	4,836.00	104,398.00	43,400.00	147,798.00	9,964.00	1,300.00	532
3,384.00	22,417.00	631,092.00	409,030.00	1,040,122.00	61,367.00	4,637.00	533
718.00		75,937.00	8,713.00	84,650.00	6,676.00	800.00	534
378.00		28,032.00	9,000.00	37,032.00	5,249.00	133.00	535
2,886.00		365,611.00	105,537.00	471,148.00	3,545.00	5,370.00	536
547.00	9,201.00	104,177.00	70,152.00	174,329.00		579.00	537
360.00	1,171.00	52,117.00	36,500.00	88,617.00		612.00	538
12,512.00	56,042.00	795,564.00	493,270.00	1,288,834.00	99,332.00	10,803.00	539
2,402.00	8,623.00	135,466.00	94,248.00	229,714.00	71,041.00	770.00	540
747.00		212,645.00	166,636.00	379,281.00	9,995.00	2,969.00	541
940.00		46,727.00	1,800.00	48,527.00	2,952.00		542
2,281.00	30,514.00	506,350.00	201,496.00	707,846.00	12,983.00	4,645.30	543
208.00	3,997.00	89,506.00	16,500.00	106,006.00		536.04	544
2,178.00	9,653.00	312,880.00	168,898.00	481,778.00	26,022.00	4,215.00	545
2,643.00	19,273.00	793,621.00	193,985.00	987,606.00	16,170.00	7,545.00	546
2,738.00	20,447.00	819,383.00	498,926.00	1,318,309.00	21,540.00	8,300.00	547
1,186.00	6,264.00	546,447.00		546,447.00	16,937.00	7,929.00	548
238.00		119,720.00	88,621.00	208,341.00	11,778.00	497.00	549
		12,065.00		12,065.00			550
827.00	13,108.00	314,273.00	93,315.00	407,588.00	31,137.00	4,294.47	551
2,028.00	3,845.00	116,715.00	18,852.00	135,567.00	38,736.00	564.00	552
498.00		49,612.00	7,750.00	57,362.00	23,387.00	300.00	553
922.00	5,478.00	117,945.00	161,202.00	279,147.00	6,849.00	1,430.46	554
2,579.00		775,131.00	605,622.00	1,380,753.00	9,492.00	13,680.00	555
		79,061.00	15,005.00	94,066.00	6,864.00		556
13,561.00		206,613.00	116,198.00	322,811.00	7,300.00	1,079.00	557
3,296.00	3,250.00	345,412.00	1,000.00	346,412.00	14,248.00	1,464.00	558
2,029.00		475,619.00	432,059.00	907,678.00		7,090.00	559
		24,931.00	3,340.00	28,271.00			560
5,701.00		115,445.00	4,000.00	119,445.00	6,500.00	1,774.90	561
2,349.00	3,583.00	92,750.00	4,100.00	96,850.00	16,366.00	1,161.69	562
365.00	2,438.00	43,426.00	5,950.00	49,376.00		347.00	563
2,464.00	9,090.00	348,674.00	94,646.00	443,320.00		4,637.00	564
1,454.00	9,333.00	345,757.00	188,093.00	533,850.00	10,892.00	3,900.00	565
90.00	2,004.00	49,948.00	5,900.00	55,848.00		528.00	566
1,195.00	9,509.00	114,825.00	2,000.00	116,825.00	9,348.00	1,057.00	567
953.00	4,331.00	117,151.00	12,408.00	129,559.00	23,977.00	36,494.00	568
1,246.00		198,337.00	33,761.00	232,098.00	7,005.00	2,181.69	569
551.00	2,928.00	68,831.00	3,565.00	72,396.00	7,152.00	422.00	570
2,486.00		109,180.00	120,715.00	229,895.00	6,814.00	1,598.97	571
5,185.00		503,786.00	67,790.00	571,576.00	50,055.00	6,720.48	572
5,825.00	21,928.00	588,570.00	270,392.00	858,962.00	2,348.00	7,559.00	573
768.00		72,202.00	6,065.00	78,267.00		862.00	574



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

Number	Towns	Real property	Personal property	Railroad property
575	Paton.....	93,608.00	34,088.00	1,365.00
576	Patterson.....	27,625.00	4,359.00	2,880.00
577	Paullina.....	565,984.00	93,332.00	11,313.00
578	Peosta.....	10,242.00	1,728.00	2,751.00
579	Persia.....	166,468.00	32,252.00	.....
580	Peterson.....	225,895.00	50,777.00	11,847.00
581	Pierson.....	210,875.00	33,791.00	11,207.00
582	Pilot Mound.....	87,649.00	10,103.00	.....
583	Pioneer.....	23,460.00	12,338.00	461.00
584	Pisgah.....	127,819.00	33,126.00	11,847.00
585	Plainfield.....	106,458.00	27,380.00	12,573.00
586	Plain View—R. F. D. Walcott.....	47,817.00	6,058.00	.....
587	Plano.....	64,578.00	6,714.00	13,873.00
588	Pleasanton.....	54,064.00	7,701.00	.....
589	Pleasant Plain.....	49,926.00	2,358.00	.....
590	Pleasantville.....	295,956.00	40,104.00	9,764.00
591	Plover.....	71,547.00	28,131.00	1,525.00
592	Plymouth.....	109,798.00	15,572.00	8,577.00
593	Pocahontas.....	588,788.00	102,534.00	6,425.00
594	Polk City.....	108,180.00	21,220.00	3,735.00
595	Pomeroy.....	463,226.00	61,988.00	40,864.00
596	Popejoy.....	82,137.00	18,103.00	5,262.00
597	Portsmouth.....	103,160.00	13,013.00	10,771.00
598	Postville.....	686,872.00	82,584.00	12,121.00
599	Prairieburg.....	57,710.00	9,955.00	.....
600	Prairie City.....	349,254.00	57,242.00	2,825.00
601	Prescott.....	136,326.00	22,078.00	11,146.00
602	Preston.....	248,923.00	45,625.00	4,687.00
603	Primghar.....	512,660.00	82,328.00	.....
604	Princeton.....	174,780.00	12,460.00	39,884.00
605	Promise City.....	46,775.00	8,060.00	16,949.00
606	Protivin.....	167,281.00	21,042.00	.....
607	Pulaski.....	123,242.00	14,783.00	9,212.00
608	Quasqueton.....	140,526.00	13,016.00	.....
609	Quimby.....	108,845.00	26,073.00	11,002.00
610	**Quincy.....	.....	.....	.....
611	Radcliffe.....	174,961.00	55,876.00	10,673.00
612	Rake.....	121,574.00	43,939.00	5,982.00
613	Ralston.....	45,815.00	19,511.00	25,508.00
614	Randalia.....	30,518.00	7,985.00	4,154.00
615	Randall.....	50,573.00	16,797.00	8,112.00
616	Randolph.....	122,198.00	29,847.00	9,433.00
617	Rathbun.....	18,398.00	1,997.00	3,740.00
618	Readlyn.....	262,275.00	53,151.00	.....
619	Reasnor.....	59,247.00	9,496.00	.....
620	Redding.....	47,331.00	9,267.00	25,166.00
621	Redfield.....	279,084.00	32,603.00	13,962.00
622	Reinbeck.....	553,672.00	76,520.00	16,955.00
623	Rembrandt.....	95,615.00	38,477.00	2,792.00
624	Remsen.....	582,377.00	111,521.00	10,216.00
625	Renwick.....	191,236.00	56,156.00	14,195.00
626	Rhodes.....	121,142.00	12,482.00	10,571.00
627	Riceville.....	339,748.00	62,666.00	10,213.00
628	Richland.....	216,066.00	35,524.00	.....
629	Ricketts.....	83,183.00	14,503.00	12,167.00
630	Ridgeway.....	158,629.00	41,603.00	21,542.00
631	Rinard.....	30,850.00	8,799.00	14,759.00
632	Ringsted.....	205,097.00	53,246.00	12,808.00
633	Rippey.....	106,570.00	24,530.00	2,004.00
634	Riverside.....	249,003.00	24,216.00	4,431.00
635	Riverton.....	126,042.00	11,594.00	13,824.00
636	Robins.....	175,207.00	11,814.00	70,816.00
637	Rock Falls.....	17,342.00	3,906.00	1,551.00
638	Rockford.....	390,126.00	35,211.00	5,373.00



OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

property and property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
1,378.00	492.00	130,931.00	43,945.00	174,876.00	21,550.00	1,300.00	575
1,365.00	2,494.00	38,723.00	10,928.00	49,651.00	5,988.00	233.00	576
4,593.00	22,522.00	697,744.00	440,827.00	1,138,571.00		6,464.00	577
1,065.00		15,786.00	500.00	16,286.00			578
12,052.00		210,772.00	62,300.00	273,072.00	15,110.00	2,369.00	579
	10,820.00	299,339.00	161,914.00	461,253.00	3,015.00	3,639.00	580
1,431.00	9,513.00	266,817.00	85,364.00	352,181.00		3,945.00	581
1,910.00	4,146.00	103,808.00	40,150.00	143,958.00	28,111.00	351.00	582
589.00	997.00	37,845.00		37,845.00			583
764.00		173,556.00	110,748.00	284,304.00	24,637.00	4,612.00	584
1,146.00		147,557.00	65,597.00	213,154.00	9,658.00	581.00	585
2,846.00	268.00	56,989.00		56,989.00			586
1,156.00	2,222.00	88,543.00	7,050.00	95,593.00	12,633.00	541.00	587
182.00	1,818.00	63,765.00	13,964.00	77,729.00	9,005.00	570.00	588
324.00	4,294.00	56,902.00	4,015.00	60,917.00	28,410.00	262.00	589
132.00	17,895.00	363,851.00	62,245.00	426,096.00	23,618.00	5,551.00	590
835.00		102,038.00	15,555.00	117,593.00	21,292.00	1,650.00	591
1,084.00	7,509.00	142,540.00	58,100.00	200,640.00	9,821.00	1,456.14	592
8,935.00		706,682.00	330,402.00	1,037,084.00	12,760.00	12,522.29	593
2,379.00	4,511.00	140,025.00	98,110.00	238,135.00	11,277.00	515.00	594
2,508.00	15,691.00	584,277.00	188,494.00	772,771.00		11,651.91	595
755.00	3,688.00	109,945.00	35,615.00	145,560.00	28,232.00	1,267.00	596
1,368.00	3,840.00	132,152.00	21,715.00	153,867.00	5,555.00	1,881.23	597
1,945.00		783,522.00	669,770.00	1,453,292.00		10,707.00	598
223.00	2,277.00	70,165.00	36,969.00	107,134.00	19,795.00	526.00	599
5,540.00	20,202.00	435,063.00	285,334.00	720,397.00	13,912.00	5,141.00	600
375.00	6,560.00	176,485.00	68,230.00	244,715.00		1,500.00	601
2,606.00		301,841.00	157,810.00	459,651.00		4,545.12	602
21,686.00		616,674.00	310,252.00	926,926.00		7,114.00	603
2,614.00	6,281.00	236,019.00	29,870.00	265,889.00	21,396.00	1,436.90	604
5,349.00		77,133.00	16,400.00	93,533.00		519.00	605
447.00	3,485.00	192,255.00	106,411.00	298,666.00	8,815.00	1,229.40	606
510.00	5,589.00	153,336.00	46,530.00	199,866.00	9,500.00	906.00	607
1,569.00		155,111.00	81,870.00	236,981.00		680.00	608
1,206.00	4,740.00	151,866.00	16,561.00	168,427.00	1,226.00	2,553.38	609
							610
6,768.00	11,262.00	259,540.00	32,506.00	292,046.00	32,506.00	3,600.00	611
2,564.00	4,422.00	178,481.00	158,273.00	336,754.00	30,026.00	3,087.00	612
3,224.00	1,272.00	95,330.00	21,400.00	116,730.00	56,908.00		613
947.00		43,604.00	4,500.00	48,104.00	2,160.00	336.00	614
1,770.00	612.00	77,864.00	59,329.00	137,193.00	15,032.00	462.77	615
706.00		162,184.00	38,774.00	200,958.00	6,750.00	1,979.47	616
705.00	2,621.00	27,461.00		27,461.00	842.00	113.00	617
322.00	866.00	316,614.00	349,415.00	666,029.00		2,322.00	618
44.00	3,625.00	72,412.00	7,500.00	79,912.00	11,427.00	599.58	619
2,247.00	2,610.00	86,621.00	19,485.00	106,106.00	15,827.00	367.00	620
1,881.00		327,530.00	94,608.00	422,138.00	35,357.00	3,490.00	621
2,934.00	65,959.00	716,040.00	361,188.00	1,077,228.00	33,129.00	9,602.23	622
1,826.00	2,891.00	141,601.00	37,828.00	179,429.00	4,465.00	1,838.00	623
973.00		705,087.00	607,480.00	1,312,567.00		9,965.00	624
5,806.00		267,393.00	139,658.00	407,051.00	28,970.00	3,625.00	625
1,796.00	10,209.00	156,200.00	41,739.00	197,939.00	29,614.00	1,813.00	626
2,227.00	7,983.00	422,837.00	246,401.00	669,238.00	33,465.00	6,927.00	627
2,201.00	10,518.00	264,309.00	118,345.00	382,654.00	26,392.00	1,954.00	628
227.00		110,080.00	78,387.00	188,467.00	8,430.00	1,145.00	629
3,814.00		225,588.00	91,227.00	316,815.00	13,020.00	1,650.00	630
310.00	2,562.00	57,280.00	18,050.00	75,330.00	33,402.00	286.63	631
1,489.00	7,350.00	279,990.00	137,330.00	417,320.00	27,875.00	2,603.00	632
939.00	20,829.00	154,872.00	140,896.00	295,768.00	25,561.00	1,885.35	633
1,477.00		279,127.00	198,176.00	477,303.00	5,619.00	3,773.00	634
1,594.00	11,787.00	164,841.00	113,458.00	278,299.00		1,846.26	635
3,773.00	4,504.00	266,114.00	12,988.00	279,102.00	2,578.37	400.00	636
155.00	3,193.00	26,147.00	12,851.00	38,998.00		236.82	637
2,545.00	50.00	433,305.00	138,291.00	571,596.00		7,175.00	638



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

Number	Towns	Real property	Personal property	Railroad property
639	Rock Valley.....	426,203.00	122,907.00	17,453.00
640	Rockwell.....	289,439.00	34,565.00	3,574.00
641	Rodman.....	38,686.00	11,404.00	3,545.00
642	Rodney.....	43,551.00	9,153.00	6,018.00
643	Roland.....	270,591.00	35,139.00	1,791.00
644	Rolfe.....	470,972.00	113,676.00	13,121.00
645	Rome.....	16,641.00	2,630.00	4,071.00
646	Rose Hill.....	53,644.00	6,702.00	2,880.00
647	Rossie.....	18,380.00	12,687.00	1,772.00
648	Rowan.....	84,591.00	23,438.00	11,443.00
649	Rowley.....	69,314.00	22,393.00	.....
650	Royal.....	160,381.00	48,552.00	4,542.00
651	Rudd.....	161,050.00	33,505.00	22,698.00
652	Runnells.....	51,652.00	16,153.00	4,102.00
653	Russell.....	219,550.00	29,814.00	.....
654	Ruthven.....	240,441.00	54,084.00	8,867.00
655	Rutland.....	61,887.00	23,620.00	10,886.00
656	Ryan.....	130,432.00	40,847.00	9,626.00
657	Sabula.....	228,999.00	139,868.00	10,870.00
658	Sageville—P. O. Dubuque.....	30,027.00	4,404.00	4,025.00
659	St. Ansgar.....	492,148.00	64,803.00	.....
660	St. Anthony.....	43,025.00	6,754.00	521.00
661	St. Charles.....	124,528.00	16,672.00	18,276.00
662	St. Lucas.....	65,753.00	13,261.00	.....
663	St. Marys.....	18,157.00	3,325.00	3,169.00
664	St. Olaf.....	79,289.00	22,091.00	6,781.00
665	St. Paul—R. F. D. West Point.....	31,275.00	10,434.00	.....
666	Salem.....	168,574.00	22,822.00	12,067.00
667	Salix.....	104,885.00	13,440.00	11,740.00
668	Sanborn.....	409,242.00	69,085.00	.....
669	Sandyville—P. O. Ackworth.....	13,601.00	1,737.00	.....
670	Scarville.....	45,387.00	17,644.00	5,763.00
671	Schaller.....	335,845.00	74,994.00	8,561.00
672	Schleswig.....	407,316.00	40,388.00	5,977.00
673	Scranton.....	265,224.00	57,475.00	13,448.00
674	Searsboro.....	45,792.00	28,280.00	1,560.00
675	Sergeant Bluff.....	128,759.00	18,469.00	6,084.00
676	Shambaugh.....	70,463.00	8,027.00	14,278.00
677	Shannon City.....	80,894.00	11,161.00	8,050.00
678	Sharpsburg.....	37,051.00	5,664.00	19,159.92
679	Sheffield.....	619,865.00	61,713.00	15,387.00
680	Shelby.....	290,114.00	26,529.00	5,649.00
681	Sheldahl.....	35,547.00	12,759.00	4,803.00
682	Shell Rock.....	339,263.00	49,981.00	8,391.00
683	Shellsburg.....	191,596.00	57,445.00	7,112.00
684	Sherrill—P. O. Spechts Ferry.....	34,180.00	5,411.00	.....
685	Sidney.....	348,339.00	67,788.00	2,321.00
686	Silver City.....	97,415.00	12,343.00	3,478.00
687	Sioux Center.....	537,082.00	109,419.00	36,338.00
688	Sioux Rapids.....	303,455.00	72,317.00	12,914.00
689	Slater.....	181,899.00	40,226.00	26,943.00
690	Sloan.....	171,240.00	52,244.00	6,404.00
691	Smithland.....	92,679.00	15,088.00	10,609.00
692	Soldier.....	119,345.00	24,548.00	5,870.00
693	Solon.....	228,791.00	31,826.00	4,517.00
694	Somers.....	42,536.00	15,319.00	9,669.00
695	South English.....	104,643.00	31,271.00	5,927.00
696	Spillville.....	161,966.00	19,001.00	.....
697	Spragueville.....	49,512.00	11,823.00	8,577.00
698	Springbrook.....	39,975.00	6,132.00	.....
699	Spring Hill.....	11,748.00	2,265.00	942.00
700	Springville.....	251,985.00	54,989.00	5,486.00
701	Stacyville.....	176,901.00	34,165.00	.....
702	Stanhope.....	108,039.00	37,562.00	10,887.00



## GENERAL TABLES—TOWNS

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OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
6,916.00		573,479.00	243,772.00	817,251.00	19,892.00	8,000.00	639
4,977.00	20,848.00	353,403.00	106,050.00	459,453.00	80,520.00	5,760.00	640
334.00	2,970.00	56,939.00	5,000.00	61,939.00	712.00	539.00	641
		58,722.00	3,050.00	61,772.00	4,950.00	332.00	642
1,425.00	6,379.00	315,325.00	79,758.00	395,083.00	26,177.00	2,780.00	643
3,789.00		601,558.00	169,612.00	771,170.00	17,784.00	8,596.73	644
306.00	22.00	23,670.00	50.00	23,720.00		128.00	645
1,154.00	3,950.00	68,330.00	6,000.00	74,330.00		1,200.00	646
181.00	1,162.00	34,182.00	13,250.00	47,432.00	1,804.00		647
1,682.00	4,891.00	126,045.00	18,900.00	144,945.00	15,607.00	829.00	648
4,178.00		95,885.00	44,739.00	140,624.00		480.00	649
1,165.00	4,908.00	219,548.00	138,554.00	358,102.00	4,635.00	2,937.00	650
21,000.00	4,795.00	243,048.00	37,473.00	280,521.00	26,473.00		651
1,791.00	5,118.00	78,816.00	9,534.00	88,350.00	14,151.00	470.00	652
	24,740.00	274,104.00	175,880.00	449,984.00	22,163.00	2,643.00	653
1,490.00	11,006.00	315,888.00	108,049.00	423,937.00	1,900.00	3,145.00	654
1,724.00	109,846.00	207,963.00	63,800.00	271,763.00	27,207.00	1,184.45	655
595.00		181,500.00	34,755.00	216,255.00	11,480.00	1,932.00	656
2,965.00	278.00	382,980.00	50,800.00	433,780.00		1,200.00	657
143.00	846.00	39,445.00	350.00	39,795.00			658
14,485.00		571,436.00	285,156.00	856,592.00		6,276.00	659
1,267.00	5,525.00	57,092.00	12,300.00	69,392.00	22,482.00		660
1,820.00	6,964.00	168,260.00	123,975.00	292,235.00	6,001.00	1,430.00	661
370.00		79,384.00	48,330.00	127,714.00	425.00		662
490.00	1,378.00	26,519.00	900.00	27,419.00	4,725.00		663
1,105.00		109,266.00	97,358.00	206,624.00	6,831.00	2,000.00	664
		41,709.00	1,800.00	43,509.00			665
1,107.00		204,570.00	88,688.00	293,258.00	9,541.00	1,635.00	666
3,644.00	4,075.00	137,784.00	5,800.00	143,584.00	12,990.00	1,091.95	667
25,020.00		503,947.00	112,818.00	616,765.00		13,292.00	668
624.00	1,506.00	17,468.00		17,468.00		118.00	669
720.00	1,983.00	71,497.00	6,940.00	78,437.00	3,302.00	635.29	670
597.00	11,164.00	431,161.00	307,319.00	738,480.00	38,423.00	7,600.00	671
946.00		454,627.00	370,559.00	825,186.00		9,355.00	672
2,660.00	24,225.00	363,032.00	73,712.00	436,744.00	58,163.00	6,140.83	673
5,664.00		81,296.00	22,211.00	103,507.00	7,357.00	532.00	674
2,383.00		155,695.00	64,575.00	220,270.00	5,344.00	2,396.13	675
3,459.00	3,035.00	99,262.00	6,911.00	106,173.00	2,586.00	791.00	676
1,287.00	3,211.00	104,603.00	15,580.00	120,183.00	7,051.00	715.00	677
858.96		62,733.88	39,569.00	102,302.88	4,769.00	1,034.00	678
7,977.00	29,784.00	734,726.00	197,778.00	932,504.00	172,418.00	8,507.74	679
1,284.00		323,576.00	107,761.00	431,337.00	23,106.00	10,102.00	680
472.00	2,000.00	55,581.00	12,646.00	68,227.00	4,815.00		681
1,640.00	20,764.00	420,039.00	116,729.00	536,768.00	12,932.00	3,837.00	682
1,738.00		257,891.00	52,693.00	310,584.00		2,365.00	683
830.00	921.00	41,342.00	20,850.00	63,192.00		175.05	684
5,928.00	14,196.00	438,572.00	195,709.00	634,281.00	19,176.00	8,383.29	685
4,492.00	6,199.00	123,927.00	109,147.00	233,074.00		1,698.00	686
1,889.00		684,728.00	492,390.00	1,177,118.00	48,030.00	10,440.00	687
9,610.00	11,832.00	410,128.00	131,018.00	541,146.00	10,500.00	5,589.00	688
4,036.00	10,993.00	264,097.00	58,452.00	322,549.00	38,689.00	2,248.00	689
2,736.00	8,600.00	241,224.00	138,974.00	380,198.00	1,540.00	2,392.00	690
703.00	4,477.00	123,556.00	64,508.00	188,064.00		1,614.89	691
		149,763.00	38,863.00	188,626.00	2,476.00	2,553.96	692
12,443.00		277,577.00	178,821.00	456,398.00	4,200.00	2,967.00	693
626.00	2,691.00	70,841.00	31,985.00	102,826.00	5,632.00	919.61	694
1,310.00	1,875.00	145,026.00	155,044.00	300,070.00	8,792.00	1,460.00	695
28.00		180,995.00	102,337.00	283,332.00		1,761.00	696
436.00	1,161.00	71,509.00	33,750.00	105,259.00		520.15	697
	1,023.00	47,130.00	79,110.00	126,240.00			698
1,528.00	1,286.00	17,769.00	2,960.00	20,729.00	1,036.00		699
1,438.00	8,179.00	322,077.00	171,453.00	493,530.00	3,695.00	3,525.00	700
18,869.00		229,935.00	124,918.00	354,853.00	5,092.00	3,606.00	701
1,945.00		158,433.00	93,992.00	252,425.00	32,799.00	2,977.52	702



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

Number	Towns	Real property	Personal property	Real property
703	Stanley.....	53,607.00	6,497.00	.....
704	Stanton.....	288,554.00	20,054.00	14,591.00
705	Stanwood.....	224,781.00	27,069.00	8,752.00
706	State Center.....	521,435.00	54,154.00	10,780.00
707	Steamboat Rock.....	99,742.00	16,933.00	2,622.00
708	Stockport.....	68,734.00	23,823.00	21,293.00
709	Stockton.....	40,000.00	11,410.00	.....
710	Story City.....	567,516.00	100,469.00	15,807.00
711	Stout.....	62,928.00	10,598.00	5,337.00
712	Stratford.....	238,941.00	33,880.00	10,139.00
713	Strawberry Point.....	353,388.00	73,101.00	17,552.00
714	Struble.....	41,053.00	6,734.00	8,097.00
715	Sully.....	163,244.00	37,536.00	1,365.00
716	Sumner.....	939,714.00	178,664.00	27,496.00
717	Superior.....	52,997.00	21,139.00	5,705.00
718	Sutherland.....	399,158.00	72,967.00	27,978.00
719	Swaledale.....	48,326.00	18,634.00	5,107.00
720	Swan.....	48,015.00	4,860.00	19,436.00
721	Swea City.....	304,041.00	78,292.00	5,373.00
722	Swisher.....	49,540.00	9,030.00	10,255.00
723	Tabor.....	316,205.00	29,873.00	.....
724	Templeton.....	198,430.00	30,623.00	5,086.00
725	Tennant.....	57,828.00	15,501.00	11,475.00
726	Terril.....	158,233.00	60,818.00	1,197.00
727	Thayer.....	24,799.00	7,030.00	4,808.00
728	Thompson.....	211,582.00	55,949.00	6,647.00
729	Thor.....	101,781.00	23,799.00	10,673.00
730	Thornburg.....	40,217.00	9,222.00	6,148.00
731	Thornton.....	164,774.00	36,193.00	9,622.00
732	Thurman.....	74,285.00	8,858.00	.....
733	Tiffin.....	60,880.00	11,277.00	2,216.00
734	Tingley.....	109,313.00	20,075.00	19,612.00
735	Titonka.....	172,370.00	48,760.00	2,659.00
736	Toronto.....	54,372.00	1,849.00	3,889.00
737	Traer.....	668,490.00	118,825.00	6,776.00
738	Treynor.....	88,009.00	17,850.00	.....
739	Tripoli.....	531,490.00	83,470.00	10,033.00
740	Truesdale.....	21,965.00	15,518.00	4,687.00
741	Truro.....	140,486.00	19,677.00	19,473.00
742	Turin.....	55,753.00	13,316.00	5,663.00
743	Udell.....	52,272.00	8,733.00	8,325.00
744	Underwood.....	69,526.00	13,234.00	15,180.00
745	Union.....	161,549.00	36,234.00	1,294.00
746	Unionville.....	63,238.00	10,825.00	5,871.00
747	University Heights—P. O. Iowa City.....	143,153.00	1,576.00	.....
748	University Park.....	181,754.00	2,094.00	.....
749	Urbana.....	147,511.00	11,544.00	2,148.00
750	Urbandale—R. F. D. Des Moines.....	343,944.00	37,643.00	18,250.00
751	Ute.....	223,184.00	20,441.00	15,111.00
752	Vail.....	199,926.00	22,090.00	10,353.00
753	Valeria.....	9,838.00	2,720.00	2,693.00
754	Van Horne.....	309,070.00	34,850.00	9,874.00
755	Van Meter.....	133,531.00	33,302.00	5,705.00
756	Van Wert.....	93,376.00	11,273.00	4,828.00
757	Varina.....	44,099.00	28,457.00	5,086.00
758	Victor.....	294,223.00	62,036.00	3,379.00
759	Vincent.....	44,713.00	10,351.00	12,136.00
760	Vining.....	68,276.00	11,300.00	16,954.00
761	Volga City.....	173,051.00	19,746.00	.....
762	Wadena.....	106,814.00	20,665.00	.....
763	Wahpeton—P. O. Milford.....	239,748.00	4,302.00	.....
764	Walcott.....	368,000.00	46,622.00	4,099.00
765	Walker.....	179,911.00	36,194.00	5,705.00
766	Wallingford.....	64,686.00	29,456.00	5,594.00



OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
8,761.00		68,865.00	18,650.00	87,515.00	1,072.00	395.00	703
2,032.00	129.00	325,360.00	117,109.00	442,469.00	24,377.00	6,236.00	704
2,222.00	8,014.00	270,928.00	104,579.00	375,507.00	8,883.00	3,164.00	705
1,497.00	1,641.00	589,507.00	402,826.00	992,333.00	27,774.00	4,232.00	706
2,890.00	3,713.00	125,900.00	35,853.00	161,753.00	3,546.00	2,552.00	707
711.00		114,561.00	110,703.00	225,264.00	23,960.00	1,200.00	708
6,095.00		57,505.00		57,505.00		450.00	709
3,866.00		687,658.00	381,601.00	1,069,259.00	39,456.00	11,986.00	710
2,108.00		80,971.00	49,350.00	130,321.00	7,686.00	500.00	711
6,788.00		289,748.00	45,309.00	335,057.00	34,823.00	3,509.01	712
2,730.00		446,771.00	439,288.00	886,059.00	25,914.00	3,075.00	713
1,411.00		57,295.00	23,016.00	80,311.00	2,136.00	790.00	714
748.00	8,167.00	211,060.00	188,400.00	399,460.00		2,915.00	715
4,528.00		1,150,402.00	848,651.00	1,999,053.00	56,345.00	13,000.00	716
679.00	2,040.00	82,560.00		82,560.00	7,282.00	721.00	717
		500,103.00	255,287.00	755,390.00	15,418.00	10,392.00	718
936.00	2,756.00	75,759.00	12,748.00	88,507.00	3,606.00	623.30	719
1,359.00	2,622.00	76,292.00	6,050.00	82,342.00	18,686.00	329.00	720
3,600.00	11,897.00	403,203.00	50,074.00	453,277.00	6,439.00	6,439.00	721
142.00	3,834.00	72,801.00	68,750.00	141,551.00			722
4,234.00	16,016.00	366,328.00	64,263.00	430,591.00	24,586.00	13,485.00	723
5,520.00		239,659.00	146,563.00	386,222.00	7,199.00	2,000.00	724
418.00	771.00	85,993.00	10,170.00	96,163.00	25,520.00	725.68	725
534.00	6,367.00	227,149.00	121,601.00	348,750.00	12,340.00	3,734.00	726
913.00	2,594.00	40,144.00	1,600.00	41,744.00	1,598.00		727
4,690.00	9,925.00	288,793.00	113,282.00	402,075.00	13,443.00	2,929.26	728
2,424.00	7,551.00	146,228.00	15,260.00	161,488.00	37,080.00	2,189.33	729
984.00	2,954.00	59,525.00	13,000.00	72,525.00	720.00		730
1,562.00	6,344.00	218,495.00	127,099.00	345,594.00	35,469.00		731
905.00	5,153.00	89,201.00	29,291.00	118,492.00	14,230.00	1,328.00	732
1,507.00	3,026.00	78,906.00	27,363.00	106,269.00		600.00	733
3,331.00		152,331.00	107,765.00	260,096.00	16,124.00	1,173.00	734
636.00	7,442.00	231,867.00	211,772.00	443,639.00		4,559.00	735
141.00	1,403.00	61,654.00	19,000.00	80,654.00	3,102.00	500.00	736
1,905.00	5,738.00	801,734.00	625,092.00	1,426,826.00	15,755.00	12,691.08	737
106.00	5,000.00	110,965.00	114,064.00	225,029.00		809.77	738
7,016.00	12,577.00	644,586.00	466,681.00	1,111,267.00	46,942.00	6,775.00	739
2,848.00	1,595.00	46,613.00	12,248.00	58,861.00	2,844.00	508.00	740
2,865.00	6,480.00	188,981.00	37,572.00	226,553.00	28,706.00	2,222.96	741
1,566.00		76,298.00	3,547.00	79,845.00		800.00	742
1,313.00	1,919.00	72,562.00	14,026.00	86,588.00	5,328.00	324.00	743
7,208.00	4,950.00	110,098.00	27,072.00	137,170.00	16,187.00	1,644.29	744
3,326.00	8,699.00	211,102.00	111,796.00	322,898.00	10,917.00	2,455.00	745
1,521.00		81,455.00	16,315.00	97,770.00	8,724.00	541.00	746
	15,107.00	159,836.00		159,836.00		1,000.00	747
1,575.00	6,175.00	191,598.00	19,050.00	210,648.00	20,825.00	1,500.00	748
1,324.00		162,527.00	66,060.00	228,587.00		1,178.00	749
5,813.00	27,705.00	433,355.00	32,403.00	465,758.00	143,820.00	5,018.00	750
1,641.00		260,377.00	18,310.00	278,687.00	8,410.00	3,244.29	751
2,211.00		234,580.00	69,517.00	304,097.00		6,862.00	752
69.00	1,057.00	16,377.00	1,500.00	17,877.00		184.56	753
2,820.00		356,614.00	264,971.00	621,585.00	19,784.00	5,891.00	754
3,730.00		176,268.00	58,575.00	234,843.00	12,630.00	959.29	755
911.00	5,988.00	116,376.00	36,435.00	152,811.00		687.77	756
1,245.00		78,887.00	17,275.00	96,162.00	3,093.00	508.10	757
2,290.00	497.00	362,425.00	636,023.00	998,448.00		3,312.00	758
1,137.00	1,981.00	70,318.00	95,615.00	165,933.00	31,150.00	779.00	759
1,110.00	2,268.00	99,908.00	29,700.00	129,608.00	24,466.00	567.47	760
197.00	46,108.00	239,102.00	40,020.00	279,122.00	8,596.00	1,483.00	761
1,398.00		128,877.00	22,530.00	151,407.00	17,313.00	709.00	762
1,984.00	716.00	246,750.00		246,750.00	55,100.00	2,181.00	763
1,537.00	5,930.00	426,188.00	204,479.00	630,667.00	10,420.00	2,322.48	764
1,857.00	9,378.00	233,045.00	54,900.00	287,945.00	14,775.00	1,584.00	765
1,743.00	6,812.00	108,291.00	49,650.00	157,941.00	36,556.00	497.23	766



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

Number	Towns	Real property	Personal property	Railroad property
767	Wall Lake.....	307,819.00	55,446.00	17,435.00
768	Walnut.....	440,223.00	39,994.00	5,539.00
769	Wapello.....	563,573.00	105,386.00	3,213.00
770	Washta.....	165,787.00	32,461.00	20,628.00
771	Waterville.....	72,646.00	13,912.00	9,274.00
772	Waucoma.....	179,376.00	46,267.00	7,181.00
773	Waukeee.....	148,189.00	30,829.00	12,030.00
774	Wayland.....	237,875.00	36,695.00	1,330.00
775	Webb.....	74,049.00	23,148.00	6,261.00
776	Webster.....	63,209.00	11,726.00	12,049.00
777	Weldon.....	72,849.00	11,288.00	9,267.00
778	Wellman.....	383,678.00	95,353.00	4,597.00
779	Wellsburg.....	301,409.00	60,191.00	7,367.00
780	Welton.....	33,913.00	14,505.00	2,493.00
781	Wesley.....	159,335.00	50,551.00	7,480.00
782	West Bend.....	253,328.00	94,722.00	3,767.00
783	West Branch.....	401,345.00	57,521.00	4,431.00
784	West Burlington.....	467,810.00	9,569.00	.....
785	West Chester.....	76,511.00	10,593.00	1,496.00
786	Westfield.....	56,074.00	8,963.00	2,593.00
787	Westgate.....	115,612.00	32,109.00	9,052.00
788	West Liberty.....	824,230.00	95,810.00	.....
789	West Mitchell—P. O. Mitchell.....*	114,630.00	473.00	.....
790	West Okoboji—P. O. Milford.....	142,903.00	5,944.00	.....
791	Westphalia.....	49,747.00	6,049.00	.....
792	West Point.....	199,032.00	30,759.00	14,112.00
793	West Side.....	140,746.00	21,041.00	11,420.00
794	What Cheer.....	364,618.00	45,484.00	23,086.00
795	Wheatland.....	190,896.00	27,883.00	5,443.00
796	Whiting.....	204,743.00	30,723.00	12,595.00
797	Whittemore.....	185,471.00	45,556.00	7,779.00
798	Whitten.....	38,942.00	13,927.00	11,100.00
799	Willey—P O. Carroll.....	27,000.00	5,431.00	.....
800	Williams.....	208,890.00	33,440.00	14,735.00
801	Williamsburg.....	510,590.00	88,121.00	7,081.00
802	Williamson.....	99,412.00	11,453.00	.....
803	Wilton—P. O. Wilton Junction.....	415,465.00	44,615.00	.....
804	Winfield.....	468,047.00	68,901.00	15,706.00
805	W nthrop.....	195,216.00	28,135.00	11,177.00
806	Wiota.....	51,798.00	9,358.00	3,380.00
807	Woden.....	132,831.00	40,255.00	5,539.00
808	Woodbine.....	466,799.00	72,553.00	.....
809	Woodburn.....	100,594.00	9,333.00	18,976.00
810	Woodward.....	330,869.00	30,721.00	11,414.00
811	Woolstock.....	62,317.00	15,862.00	13,341.00
812	Worthington.....	120,366.00	27,912.00	3,490.00
813	Wyoming.....	264,355.00	29,968.00	5,784.00
814	Yale.....	109,340.00	29,797.00	5,590.00
815	Yetter.....	73,661.00	21,020.00	10,805.00
816	Yorktown.....	56,947.00	4,443.00	.....
817	Zearing.....	167,888.00	35,538.00	1,791.00
818	Zwingle.....	52,287.00	7,738.00	.....

\*Incorporated but not active

\*\*Not incorporated



OF JANUARY 1, 1940—LEVIES AS OF SEPT. 1, 1940—Continued

Telephone, telegraph property and express companies	Utilities, including transmission lines and pipe lines	Total taxable valua- tion of all property except monies and credits	Total taxable value of monies and credits	Total taxable valua- tion of all property	Taxable value of agricultural lands within corporate limits	Total amount of levies asked	Number
5,536.00	122.00	386,358.00	164,957.00	551,315.00	14,106.00	5,450.00	767
2,774.00	8,223.00	496,753.00	115,444.00	612,197.00	9,711.00	6,977.73	768
10,982.00	100,785.00	783,939.00	100,759.00	884,698.00	15,056.00	9,192.81	769
1,984.00	4,216.00	225,076.00	43,309.00	268,385.00	27,632.00	3,123.00	770
608.00	.....	96,440.00	51,752.00	148,192.00	.....	811.00	771
1,558.00	.....	234,382.00	68,650.00	303,032.00	6,907.00	2,479.00	772
1,721.00	.....	192,769.00	94,608.00	287,377.00	39,325.00	2,351.00	773
1,289.00	.....	277,189.00	342,131.00	619,320.00	13,934.00	1,708.00	774
3,974.00	.....	107,432.00	76,901.00	184,333.00	15,576.00	1,529.00	775
3,261.00	.....	90,245.00	79,750.00	169,995.00	6,701.00	456.00	776
519.00	5,120.00	99,043.00	2,700.00	101,743.00	.....	603.44	777
3,559.00	.....	487,187.00	211,449.00	698,636.00	8,357.00	8,000.00	778
2,388.00	14,191.00	385,546.00	131,733.00	517,279.00	30,551.00	3,660.00	779
436.00	1,984.00	53,331.00	60,227.00	113,558.00	.....	244.17	780
4,120.00	9,130.00	230,616.00	109,654.00	340,270.00	5,776.00	2,448.00	781
842.00	1,071.00	353,730.00	145,687.00	499,417.00	8,554.00	5,050.00	782
647.00	21,101.00	485,045.00	366,912.00	851,957.00	1,000.00	6,263.00	783
51,809.00	.....	529,188.00	101,179.00	630,367.00	76,973.00	5,148.00	784
169.00	.....	88,769.00	.....	88,769.00	4,939.00	1,091.00	785
665.00	1,376.00	69,671.00	5,925.00	75,596.00	.....	269.00	786
995.00	.....	157,768.00	49,600.00	207,368.00	13,563.00	1,683.00	787
.....	49,000.00	989,040.00	855,900.00	1,824,940.00	11,805.00	7,176.00	788
.....	.....	115,103.00	15.00	115,118.00	.....	224.00	789
2,976.00	1,228.00	153,051.00	3,237.00	156,288.00	27,386.00	1,169.00	790
41.00	1,715.00	57,552.00	46,590.00	104,142.00	.....	2,240.00	791
1,045.00	.....	244,948.00	33,400.00	278,348.00	.....	4,181.00	792
3,005.00	.....	176,212.00	54,668.00	230,880.00	65,180.00	3,919.00	793
2,253.00	21,269.00	456,710.00	129,119.00	584,829.00	10,679.00	9,797.00	794
1,206.00	7,735.00	233,163.00	276,729.00	509,892.00	1,814.00	1,433.00	795
21,625.00	.....	269,686.00	73,618.00	343,304.00	26,810.00	3,983.45	796
5,636.00	.....	244,442.00	84,267.00	328,709.00	6,268.00	4,326.00	797
1,518.00	2,070.00	67,557.00	10,050.00	77,607.00	17,452.00	491.00	798
15.00	686.00	33,132.00	31,000.00	64,132.00	8,432.00	.....	799
5,142.00	9,360.00	271,567.00	65,853.00	337,420.00	21,667.00	3,184.48	800
3,222.00	.....	609,014.00	615,601.00	1,224,615.00	2,300.00	12,606.00	801
5,973.00	.....	116,838.00	.....	116,838.00	9,261.00	2,350.00	802
.....	8,595.00	468,675.00	387,030.00	855,705.00	.....	600.00	803
653.00	.....	553,307.00	354,288.00	907,595.00	22,267.00	12,521.00	804
.....	.....	234,528.00	70,979.00	305,507.00	3,883.00	862.00	805
904.00	2,804.00	68,244.00	4,000.00	72,244.00	5,033.00	1,053.21	806
1,907.00	3,263.00	183,795.00	40,450.00	224,245.00	15,499.00	869.00	807
22,258.00	.....	561,610.00	465,032.00	1,026,642.00	.....	12,300.00	808
3,509.00	4,091.00	136,503.00	5,495.00	141,998.00	13,048.00	733.39	809
14,763.00	.....	387,767.00	126,249.00	514,016.00	22,453.00	.....	810
1,336.00	.....	92,856.00	16,075.00	108,931.00	30,413.00	382.00	811
323.00	3,191.00	155,282.00	203,890.00	359,172.00	2,783.00	1,178.86	812
1,487.00	7,563.00	309,157.00	131,306.00	440,463.00	825.00	6,300.00	813
620.00	3,380.00	148,727.00	56,829.00	205,556.00	6,140.00	1,264.03	814
317.00	1,512.00	107,315.00	7,500.00	114,815.00	.....	350.00	815
1,556.00	1,629.00	64,575.00	56,827.00	121,402.00	2,170.00	591.71	816
2,060.00	13,558.00	220,835.00	67,022.00	287,857.00	25,441.00	7,560.00	817
1,353.00	1,327.00	62,705.00	11,466.00	74,171.00	.....	276.00	818



## 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. Slippey	Knapp F. Matthews	Geo. W. Nauman	1942
6	Dubuque	F. W. Thompson	J. J. Shea	Otto F. Puls	1942
7	Council Bluffs	S. W. McCall	Nels Hansen	C. W. Gould	1942
8	Ottumwa	David A. Nevin	Frank Gibbons	George S. Haller	1943
9	Mason City	A. J. Marshall	Pearl B. Kellogg	R. A. Potter	1942
10	Clinton	Harry F. Pape	Harry W. Cowles	Harry Vetter	1942
11	Burlington	Max A. Conrad	Robert Schlampp	Geo. J. Bruhl	1942
12	Fort Dodge	W. E. Cadwell	H. R. Sittig	Fred R. Kaufman	1943
13	Marshalltown	W. B. Hull	Anne McMahon	J. G. Bartine	1943
14	Muscatine	S. G. Bronner	H. H. Hanson	F. D. Millar	1942
15	Iowa City	H. F. Willenbrock	Grover C. Watson	David L. Stochl	1943
16	Keokuk	John L. Ward	Carl L. Mundy	W. A. Logan	1942
17	Fort Madison	L. C. Burton	L. F. Albers	Margaret Jaeger	1943
18	Ames	Frank D. Paine	J. W. Prather	H. W. Stafford	1942
19	Boone	Thos. J. Heaps	Loran McCambridge	R. A. Muench	1943
20	Oskaloosa	Lake M. Crookham	B. L. Bunker	E. L. Butler	1943
21	Newton	A. M. Miller	H. J. Lammers	M. G. Addicks	1943
22	Cedar Falls	C. N. McHugh	H. B. Philpot	Hans Smith	1943
23	Charles City	A. R. Eggert	J. W. McGeeney	W. Loren Parr	1942
24	Centerville	Albert Fleming	Edmund Hanson	Fay Hedgecock	1943
25	Creston	C. C. Clayton	T. P. Welch	Guy R. Heflen	1943
26	Oelwein	M. F. Gunderson	H. J. Finders	G. A. Kidd	1943
27	Cherokee	George R. Hicks	J. A. Cary	G. E. Wilson	1941
28	Knoxville	Don L. Remy	Frank Crawford	J. C. Collins	1943
29	Shenandoah	Paul C. Ambler	Nellie Mygatt	H. E. Ross	1943
30	Fairfield	Gus C. Unkrich	R. H. Spence	E. Noble Ball	1943
31	Webster City	A. W. Van Diest	A. K. Westervelt	G. E. Alexander	1943
32	Spencer	C. E. Golly	M. M. Moulton	H. E. Glover	1942



33	Perry	E. E. Clothier	Donald Kanealy	Mrs. Mae Wilcox	1943
34	Atlantic	Joseph Burnea	Geo. H. Alexander	Jas. G. Whitney	1943
35	Red Oak	W. S. Reiley	Arthur E. J. Johnson	H. C. Houghton, Jr.	1943
36	Chariton	G. C. Burgstrum	John A. Olson	Maggie Beem	1943
37	Estherville	F. J. Ehlers	Geo. W. Shadle	A. T. Bringle	1942
38	Carroll	A. N. Neu	Louise G. Holley	R. M. Moehn	1942
39	Le Mars	Geo. R. Steele	L. E. Crowley	Wm. Merritt	1943
40	Decorah	Geo. A. Baker	Chas. Anderson	Hans C. Hjerleid	1943
41	Storm Lake	B. Marchant	W. H. Kaufman	Belle Bleakly	1943
42	Washington	R. L. Leytle	W. H. Fulton	E. F. Mielck	1941
43	Grinnell	B. N. Whitaker	Homer B. Lowrey	Carl E. Child	1943
44	Albia	C. B. Dearing	James W. Weatherstone	E. W. Baxter	1943
45	Algona	C. F. Spacht	Adah Carlson	H. L. Gilmore	1943
46	Clarinda	Forrest H. Davidson	W. D. Toyne	R. J. Swanson	1943
47	Marion	John C. Mullin	Mildred Titus	Frank Simon	1943
48	Mount Pleasant	H. L. Shook	J. P. Budde	C. Van Brussel	1943
49	Glenwood	Dean W. Harman	Paul H. Cheyney	E. L. Schneckloth	1943
50	Iowa Falls	F. M. Cottrell	Floyd Klippel	W. S. Walker	1942
51	Denison	W. L. Lueck	R. L. Rule	H. E. Qualheim	1942
52	Independence	Don Risk	Alva M. Norton	A. S. Plane	1943
53	West Des Moines	P. L. Riley	C. C. Williams	A. M. Compton	1942
54	Vinton	Geo. W. Reynolds	F. J. Lynch	H. C. Bryant	1943
55	Waverly	I. H. McDaniel	R. O. Clark	H. C. Nolting	1943
56	Indianola	W. M. McGee	Carl F. Brown	M. F. Henderson	1943
57	Jefferson	H. Dale Harding	S. T. Jack	R. H. Maloney	1943
58	Maquoketa	L. S. Schroeder	J. G. Thorne	John Jargo	1943
59	Anamosa	Earl R. Pulver	Sadie Gardner	R. M. Deyo	1943
60	Eagle Grove	J. H. Martin	E. J. McGrath	T. G. Thompson	1943
61	Hampton	George C. Ford	H. O. Baldwin	Fred Keepf	1943
62	Missouri Valley	K. E. Brundige	W. H. Jones	Howard Wilding	1943
63	Sheldon	L. A. Houlihan	G. A. Watters	C. L. Schneider	1942
64	Clear Lake	A. B. Phillips	R. C. Ingersoll	R. R. Rogers	1942
65	Manchester	Shannon B. Charlton	Francis M. Hoag	Chas. J. Seeds	1943
66	Harlan	Albert Hansen	L. D. Billings	L. W. Hansen	1942
67	Pella	F. M. Frush	F. N. De Wit	C. Boat	1942
68	Winterset	Warren Smith	O. E. DeMar	C. D. Butterfield	1943
69	Eldora	D. M. Nyquist	G. M. Shafer	J. F. Hardin, Jr.	1942
70	Cresco	Paul H. Nagel	E. A. Hoopman	Paul Farnsworth	1942
71	Onawa	E. C. Myrland	M. D. Mock	H. C. Morley	1942
72	Emmetsburg	H. E. Barringer	Ida G. Sands	Chas. J. Spies	1942
73	Nevada	Chas. W. Smith	R. A. Davis	H. T. Fawcett	1943
74	Osceola	W. F. Dean	Tom Callahan	Effie Hart	1943
75	Belle Plaine	Joe V. Tague	E. E. Eyler	A. J. Bird	1941
76	Osage	G. E. Swanson	F. J. Cromer	Birchard Brush	1943
77	Sac City	J. B. Tourgee	Lynn A. Roosa	A. O. Anderson	1943
78	Bettendorf	R. W. Petersen	W. J. Bleuer	H. J. Schlueter	1942
79	Waukon	F. M. Intlekofer	Iver B. Thorsen	C. H. Megorden	1943
80	Clarion	H. G. Bowman	R. J. Bjernson	C. J. Birdsall	1942



## CITY OFFICIALS—Continued

Number in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
81	New Hampton	Harold V. Maas	Alvah Griffith	Vincent Krieger	1943
82	Tama	E. C. Carnal	Chas. E. Davis	R. W. Adair	1943
83	Humboldt	Wm. P. Housel	H. F. Jakway	H. L. Strong	1942
84	Bloomfield	A. T. Dahlgren	Ira C. Baldrige	Estill Holt	1942
85	Hawarden	J. A. Patrick	Elmer H. Ericson	C. A. Slife	1942
86	Rock Rapids	Geo. E. Holliday	W. D. Carpenter	W. Didenburg	1942
87	Monticello	F. D. McLaughlin	Ray Echnernacht	Paul Schuetz	1942
88	Forest City	Emil Anderson	W. C. Haugland	Evelyn Wolfs	1942
89	Tipton	J. E. Morton	Kathleen Boling	A. E. Rumble	1942
90	Audubon	S. C. Kerberg	Henry Curtis	H. M. Mortensen	1942
91	Rockwell City	E. C. Stevenson, Jr.	C. O. Dixon	G. W. Richter	1942
92	Sibley	E. H. Koopman	R. D. Stewart	M. D. Brodt	1942
93	Sigourney	C. A. Lyons	H. F. Richardson	C. C. Williamson	1942
94	Leon	H. R. Perkins	Walter Osborn	Curtis Bigley	1941
95	Marengo	Arthur Brown	Frank Cook	Ole H. Olson	1942
96	Colfax	Walter Carroll	H. F. Cassidy	R. E. Cummings	1943
97	Ida Grove	C. A. Van Griethuysen	W. B. Jeffries	J. R. Kolp	1942
98	Lake City	L. W. Sievert	Chas. N. Easton	Louis Sundquist	1942
99	DeWitt	Chas. Muhs	C. C. Christiansen	A. F. Deke	1942
100	Hamburg	A. E. Woods	E. L. Lair	Rex P. Canon	1943
101	Corning	Carlton H. Vernon	V. J. Mack	H. C. Snodgrass	1942
102	Spirit Lake	P. A. Woodward	Fred Dowden	Gladys Warren	1942
103	Bedford	J. S. Nevius	H. E. Nelson	H. E. Mathew	1942
104	Dyersville	H. B. Willenborg	Helen Tauke Hall	Chas. Meyers	1942
105	Belmond	R. T. Coe	Carrie L. Courtney	B. C. Hewlett	1942
106	Madrid	F. H. Graves	Z. W. Dalander	O. R. Peterson	1942
107	Toledo	W. S. Huyck	E. A. Benson	M. J. Krezek	1943
108	Guthrie Center	C. H. Nelson	F. L. Charter	Anna McLaughlin	1942
109	West Union	Edgar A. Traeger	J. L. Cline	C. W. Grimes	1942
110	Grundy Center	C. S. Macy	Helene C. Heiberger	Geo. B. Robinson	1942
111	Villisca	C. M. Orr	Edw. E. Jenkins	J. L. Wheeler	1942
112	Mystic	A. G. Morlan	D. W. Plessner	Lawrence R. Fulkerson	1942
113	Eldon	Wm. H. Sapp	John M. Wright	Nora S. Kittle	1942
114	Stuart	F. H. Nolte	W. H. Lee	W. K. Gebbie	1943
115	Seymour	George Voyce	Grace Buckmaster	Lela E. Owen	1942



# TOWN OFFICIALS

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
1	Ackley	Otis O. Rule	Will J. Scourick	L. Edythe Timm	1942
2	Ackworth	E. R. Smith	Bernard Allen	Edith Keller	1943
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	Dorothy Smylie	A. E. Sands	1942
8	Akron	R. W. Brown	Alvin A. Manning	H. H. Wetzeler	1942
9	Albert City	H. W. Larson	L. H. Johnson	W. E. Westholm	1943
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	Ed McConaughy	A. B. Cobb	R. K. Best	1942
15	Allison	Geo. L. Arnold	W. C. Shepard	Clarence Schoenbeck	1942
16	Alta	Henry L. Anderson	C. F. Sangston	H. F. Reeder	1942
17	Alta Vista	Carl A. White	Thos. F. 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	William Wilke	Carl F. 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	Louis Nelson	H. M. Fredericks	Lloyd Brewbaker	1942
25	Anthon	Sam Reynolds	Lyle Hill	Wm. Chicoine	1942
26	Aplington	Ernest Hook	Henry Busse	Abe Voogd	1942
27	Arcadia	Wm. H. Stoelk	M. C. Mohr	B. Haverkamp	1942
28	Archer	J. C. Koolbeck	K. W. Johnson	T. Alberts	1941
29	Aredale	Wm. J. Hawe	H. S. Dye	R. S. Stoddard	1942
30	Arion	A. 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. M. Waimer	A. L. Groom	1942
35	Arthur	Amal Hemer	R. R. Edgar	D. W. Wilcox	1942
36	Asbury—P. O. Dubuque	Harry Ernster	Esther Lucksinger	Clarence Lucksinger	1941
37	Ashton	F. S. Ballard	Chris H. Schutt	C. D. Aykens	1942
38	Aspinwall	Louis Hogeden	Frank Ehuch	Andrew Boyens	1942
39	Atalissa	E. O. Markham	Geo. W. Morrison	Floyd Cass	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	A. G. Schwartz	Ed Reardon	T. B. Howard	1942
43	Aurelia	J. W. Grapenthen	Chester Sjoberg	H. H. Deyloff	1942
44	Aurora	C. B. Hauschen	Gertrude Stewart	Marie Matteson	1942
45	Avoca	Henry Patterson	E. J. Claussen	Rudy Peters	1942
46	Ayrshire	R. J. Smith	W. H. Olson	R. T. Gates	1942
47	Badger	K. M. Knudson	Mary Gereau	H. J. Luthro	1942
48	Bagley	F. M. Montgomery	Glenn McCall	Roy Wagner	1942
49	Baldwin	Frank Ketchum	R. F. Werden	C. A. Harding	1942
50	Balltown—R.F.D., Waupeton	George Rettenmeier	Leon Breitbach	Fred Shafer	1942
51	Bancroft	H. V. Clark	Leo M. Saunders	Doris Pearson	1942
52	Bankston—R.F.D., 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 Hanrahan	George Knoess	1943
55	Bassett	D. F. Phipps	Mrs. C. M. Boyd	Mrs. R. Barr	1942
56	Batavia	D. W. King	James Campbell	L. L. Lowson	1942
57	Battle Creek	W. H. Empey	A. J. Warn	C. W. Hoyer	1942
58	Baxter	James McKenzie	R. M. Butler	G. R. Geise	1942
59	Bayard	Mike Dozler	Ray Mays	L. D. Lockwood	1942
60	Beacon	J. Mattix	Claude Crandall	Emory Phillips	1942
61	Beaconsfield	W. T. Moore	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	1943
64	Bellevue	G. J. Bittner	Harold W. Yeager	Irene Dunn	1942



65	Bennett	W. F. Blair	J. G. Engel	H. J. Lamp	1942
66	Benton	Roy Hill	C. E. Groves	Don Cambell	1942
67	Berkley—R.F.D., Perry	O. T. Garnatt	Chas. H. Canon	Elma Lansing	1943
68	Bernard	Lee Walbers	W. L. McDonnell	Wm. Dwyer	1942
69	Bertram—P.O., Cedar Rapids	August Pospisil	Katie Black	Edward Pospisil	1942
70	Bevington	Seth Walker	Vera Weaver	J. H. McManus	1942
71	Birmingham	J. F. Anderson	R. D. Corry	Clyde Dille	1942
72	Blairsburg	E. S. McComb	Jess Lukehart	Geo. Johnson	1942
73	Blairstown	G. W. Goss	Mary T. Goss	P. G. Young	1942
74	Blakesburg	Norine Cloyd	Harry Peterson	V. E. Benson	1942
75	Blanchard	J. W. McFarland	Templeton Rice	W. R. Brookman	1942
76	Blencoe	N. C. Taylor	M. R. Vredenburg	B. H. Danforth	1942
77	Blockton	Roy C. King	Ellis Nulph	Luella Nulph	1942
78	Blue Grass	Edward Roth	Marguerite Shellabarger	Fred E. Kautz	1942
79	Bode	T. T. Thompson	P. W. Qually	L. M. Gangstad	1942
80	Bonaparte	Geo. Martin	E. C. Smith	K. H. White	1943
81	Bondurant	A. L. Smith	Roger A. Horning	Elmer Haines	1942
82	Bouton	B. M. Brooks	Ronald E. Bice	Fred Schnoor	1942
83	Boxholm	L. B. Lundvall	H. C. Steen	J. A. Anderson	1942
84	Boyden	Paul T. McCrum	S. G. Vanden Brink	A. B. Vanden Brink	1942
85	Braddyville	Vern Hamlin	B. E. Apple	Violet Apple	1941
86	Bradgate	Walter Larsen	M. C. Kelsey	Bernard Jacobs	1942
87	Brandon	J. F. Naylor	W. W. Baine	V. L. Bagley	1943
88	Brayton	A. T. Rasmussen	Einar Miller	L. P. Rasmussen	1943
89	Breda	F. Van Erdewyk	E. W. Bohnenkamp	R. H. Brinker	1942
90	Bridgewater	Geo. Timmons	W. F. Kniep	Ed Arnold	1942
91	Brighton	M. L. McCreedy	L. E. White	I. F. Kraemer	1942
92	Bristow	Carl Schrage	J. E. Olson	F. E. Sniffin	1942
93	Britt	Henry C. Meyer	Daniel E. Williams	E. C. Bartik	1942
94	Brooklyn	C. E. Brooks	Jennie Schmitz	Floyd McAllister	1942
95	Brunsville	T. M. Harms	Herman J. Harms	Katherine Dickman	1941
96	Buckeye	Otto Winter	H. M. Sclaff	Wm. E. Kasischk	1942
97	Buck Grove	P. G. Greder	J. J. Finigan	Clarence Miller	1942
98	Buffalo	John A. Prignitz	Christian Zogg	Jesse Vance	1943
99	Buffalo Center	G. L. Costigan	J. J. Guyer	E. E. Sapp	1942
100	Burt	J. T. Heaney	H. A. Thompson	G. J. F. Vogel	1942
101	Bussey	L. Kendall	J. E. Sandiland	E. G. Doughman	1942
102	Calamus	Wm. J. Eden	Arnold Dosland	Mrs. L. J. Kuebler	1942
103	Callender	Ole Heggen	M. O. Wing	R. C. Allen	1942
104	Calmar	K. J. Meyer	I. B. Bjonerud	Dena B. Winger	1942
105	Calumet	John Mehrens	Carl J. Kruse	Evelyn Shade	1942
106	Camanche	E. H. Cady	F. A. Cady	J. P. Willis	1942
107	Cambridge	L. F. Thomas	Roy Johnson	Earl Brown	1942
108	Cantril	W. L. Roberts	Wayne Powell	B. C. Casady	1942
109	Carbon	F. A. Hunter	Hollis Dhone	W. O. Retland	1942
110	Carlisle	F. D. Wertman	Wayne A. Thomas	E. W. Kail	1943
111	Carpenter	Ed Bork	E. R. Nicholson	Olaf Anderson	1942
112	Carson	L. C. Staats	L. M. Hall	F. A. Childs	1942



## TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
113	Carter Lake-P.O. Omaha, Neb.	Wilson E. Mabrey	Maurice W. Gundersen	L. E. Crizer	1942
114	Cascade	Leo D. Coohy	W. J. Moran	F. P. Kremer	1942
115	Casey	R. L. Walters	Mary K. Fagan	C. L. Knox	1942
116	Castalia	F. H. Dahms	E. L. Schulte	J. P. Malloy	1942
117	Castana	Vasca Boulden	Charles E. Nutt	Carrie M. Riley	1942
118	Castle Hill-R.F.D. Waterloo	John Hanson	J. B. Knowles	J. F. Thomsen	1942
119	Center Junction	Roy Snell	Peter Prahm	Meta Prahm	1942
120	Center Point	E. D. Neighbor	Eldon Dennison	Hattie Rogers	1942
121	Central City	Ben M. Jerome	R. D. Minehart	Vern V. Brown	1942
122	Centralia—R.F.D. Peosta	Joseph A. O'Brien	Leo Steckel	Silas A. Barrett	1943
123	Charlotte	H. J. Knox	W. E. Allen	E. A. Garside	1942
124	Charter Oak	John Grabow	J. H. Sander	E. W. Timm	1942
125	Chatsworth	Carl Schweisow	G. A. Oelrich	A. R. Laudi	1943
126	Chelsea	Jos. F. Novak	John J. Kaloupek	Roy R. Ryan	1942
127	Chester	D. C. Jorgenson	J. B. Miller	Roy F. Jones	1943
128	Chillicothe	Leonard Johnson	Alfred Peterson	Verner Johnson	1942
129	Churdan	J. J. Carey	E. D. English	Geo. E. Whitney	1942
130	Cincinnati	Chas. Dove	H. S. Jaquiss	John Browitt	1942
131	Clare	D. M. Dickinson	E. L. Chalus	C. V. Klapka	1942
132	Clarence	C. E. Martzahn	Paul A. Lohman	E. C. Hasselbusch	1942
133	Clarksville	A. Knoche	Gomer Evans	H. N. Reints	1942
134	Clayton	F. J. Laarveld	Minnie M. Pieper	Frank Gibbs	1942
135	Clearfield	F. A. Green	Rolly R. Bailey	H. H. McKelvey	1942
136	Cleghorn	A. W. Shafer	G. A. Rud	R. C. McKinney	1942
137	Clemons	W. J. Paltzer	B. O. Sweet	H. J. Christensen	1941
138	Clermont	Len T. Simek	Martin Nelson	H. B. Greenley	1942
139	Clio	J. E. Scott	J. Ray Shriver	J. J. Marensson	1942
140	Clover Hills-P.O. W.Des Moines	Ellwood Larsen	Chris Jorgensen	Lillie Ridgway	1942
141	Clutier	J. P. Novak	F. A. Hadacek	Henry Popper	1942
142	Coburg	J. V. Bellis	Ed Beeson	Wm. Hilgerson	1943
143	Coggon	W. J. Montgomery	H. C. Lyons	Mel Beiderman	1942
144	Coin	Carl Clement	E. H. King	J. W. Denney	1942



145	Colesburg	M. E. Dittmer	J. L. Prentice	H. Sunderman	1942
146	College Springs	S. W. E. Dugan	H. G. Fleming	J. E. Gibson	1942
147	Collins	L. M. Hall	O. N. Serbein	J. R. Witmer	1942
148	Colo	Ross E. White	G. A. Hall	H. E. Ransom	1942
149	Columbus City	Ira A. Aats	Verne J. Boulton	J. Graham	1942
150	Columbus Junction	S. J. Lewis	J. Don Darrow	H. Lee Huston	1942
151	Colwell	Donald Phippen	C. V. Smith	Kenneth Stratton	1943
152	Conesville	Chas. Wagner	J. K. McKee	Wm. McCormick	1942
153	Conrad	Calvin Crouse	Clifford C. Belz	J. F. Wheeler	1942
154	Conway	G. C. Ginn	Leland Pool	F. C. Cooper	1942
155	Coon Rapids	Paul O. Alex	J. E. Howe	Paul H. Kinnick	1942
156	Coppock	W. L. Volger	Glenn Hesser	Hellen Dold	1942
157	Coralville—P.O. Iowa City	Maurice Dever	Vivian Kershner	Mrs. Morgan	1943
158	Correctionville	V. R. Dewey	Robert L. Holcomb	P. S. Hart	1942
159	Corwith	W. C. Woodbury	J. L. Oxley	Lewis Larsen	1942
160	Corydon	T. W. Miles	G. E. Metier	F. B. Selby	1941
161	Cotter	R. L. Richards	Violet Duncan	G. O. Duncan	1941
162	Coulter	Roy E. Juhl	Stanley Aagesen	R. H. Leslie Christiansen	1942
163	Craig	H. G. Eilers	J. H. Schmidt	D. W. Elliott	1943
164	Crawfordsville	W. P. Davidson	K. A. Coates	Geo. R. Yeager	1942
165	Cromwell	J. F. Mullin	F. M. Webb	A. O. Cannon	1942
166	Crystal Lake	James A. Nelson	Rush Gabrielson	P. J. Kirkpatrick	1942
167	Cumberland	Joshua Eblen	F. H. Rogers	C. P. Shearer	1942
168	Cumming	John McCreary	Leopha Bell	M. F. Hanrahan	1942
169	Curlew	Archie Seagren	Chas. Brumbaugh	Lloyd Seagren	1943
170	Cushing	N. T. Bondhus	Harod Burow	E. H. Ohme	1942
171	Cylinder	F. J. Wright	G. A. Freeman	G. A. Freeman	1942
172	Dakota City	J. D. Cragg	Einar Sande	Matts Wallukait	1942
173	Dallas	George Giles	Millard A. Brown	W. S. Wilson	1942
174	Dallas Center	O. A. Thompson	Lawrence A. Fox	Wm. C. Mueller	1942
175	Dana	C. H. Juhl	Geo. H. Goodell	L. H. Kinsey	1942
176	Danbury	D. F. Leget	Lucy Colbert	Flora Betts	1942
177	Danville	W. E. Brun	A. D. Albright	Dale Kelley	1942
178	Davis City	W. A. Davis	Wallace J. Teale	Floyd Poush	1942
179	Dawson	W. E. Luddington	W. J. Brown	Wayne McCrory	1942
180	Dayton	H. E. Nelson	Geo. W. Tarrant	J. J. Meehan	1942
181	Decatur City	C. A. Stanley	C. A. Stanley	Kenneth Surber	1942
182	Dedham	Ben Roderick	Wilbur L. Werner	Wm. B. Loeltz	1942
183	Deep River	Park Grier	W. J. Forby	O. E. Hopwood	1942
184	Defiance	Ben F. Quathamer	A. J. Kloewer	Wm. Eischeid	1942
185	Delaware	Wm. Woellert	Martin Sundermeyer	E. H. Mussehl	1942
186	Delhi	V. A. Miller	Roy H. Smith	H. L. Irmscher	1943
187	Delmar	Chas. Rasmussen	C. P. Goodjohn	F. P. Goodjohn	1942
188	Deloit	B. E. McKim	C. R. Imes	M. O. Myers	1942
189	Delphos	Clarence Hart	C. O. Deibert	H. K. Seaton	1942
190	Delta	J. P. Bowen	Harold Reed	Fred K. Kendall	1942
191	Denver	Geo. Johnke	LaVern Kurtt	Herman Kehe	1942
192	Derby	Russell George	Herman F. McCollough	J. S. Ross	1941



## TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
193	De Soto	Norman Beeson	E. A. Barger	Miss Sada Wilson	1942
194	Dexter	L. S. Drew	Scott Shifflett	E. B. Pohle	1942
195	Diagonal	C. Bunker	H. O. Sanderson	E. L. Goodale	1942
196	Dickens	W. W. Beck	Chas. Good	O. W. Derry	1942
197	Dike	H. J. Knudsen	E. P. Tobias	A. P. Lorenzen	1943
198	Dixon	W. C. Vollstedt	John Thede	P. J. Thede	1942
199	Dolliver	Albert Hardecopf	Gerald Stow	Neill Finn	1942
200	Donahue	Grover W. Rohlk	Vernon B. Steward	Mrs. L. A. Reppy	1942
201	Donnan	A. J. Begalske	Ruth M. Holmes	Imogene Holmes	1943
202	Donnellson	E. J. Lowenberg	Guy Harris	T. H. Seyb	1942
203	Doon	M. J. Scholten	Henry A. Ross	H. J. Drier	1942
204	Dougherty	M. E. Hogan	P. J. Scieszinski	Mrs. W. C. Boyle	1943
205	Dow City	Joseph R. Smith	Eugene Crandall	O. O. Collins	1942
206	Dows	F. H. Peterson	O. C. Johnson	A. J. Peterson	1942
207	Drakesville	John A. Fouts	Lafe Wilcox	Curtis Ross	1942
208	Dumont	F. W. Noelting	H. C. Allen	S. G. Barlow	1942
209	Duncombe	E. E. Anderson	J. W. Brown	James Roach	1942
210	Dundee	John Smith	F. C. Kleinsorge	Clara Smith	1942
211	Dunkerton	C. M. Bailey	E. W. Magee	Maurice Powers	1942
212	Dunlap	J. W. Denniston	C. H. Van Slyke	Glen Millard	1942
213	Durango	Wm. Ouderkirk	Earl J. Bock	Earl J. Bock	1941
214	Durant	B. J. Lewis	L. J. Schneekloth	Blair Hull	1942
215	Dysart	B. E. Barkdoll	Ervin Moeller	J. C. Marsau	1942
216	Earlham	J. H. Junkin	E. L. Scar	W. G. Jackson	1942
217	Earling	O. F. Beiker	H. H. Langenfeld	A. J. Heese	1942
218	Earlville	James Bromley	Elmer J. Primus	Carl M. Laxson	1942
219	Early	Elmer Eovus	L. R. Hirons	Paul Dick	1942
220	East Peru	G. C. Baker	Mrs. Clyde Picken	P. F. Beeler	1943
221	Eddyville	W. Q. Powell	C. W. Odem	G. E. Stephenson	1942
222	Edgewood	C. H. Peters	L. L. Shaffer	J. W. Gates	1942
223	Elberon	A. J. Haase	Fred Kesi	E. P. Skrable	1942
224	Eldridge	Albert W. Hamann	E. G. Weismann	Robert J. Tank	1943



225	Elgin	Geo. H. Falb	C. J. Harrington	Max Thoma	1942
226	Elkader	W. W. Davidson	E. F. Seibert	A. J. Johnson	1942
227	Elkhart	P. W. McClung	Maude S. Keller	Margaret Frederick	1943
228	Elk Horn	R. B. Petersen	O. N. Olsen	Marion Boose	1942
229	Elkport	Geo. L. Gifford	Amanda Amsden	R. C. Hofner	1942
230	Elliott	D. B. Carlisle	Paul Bruner	D. R. Kipp	1942
231	Ellston	E. B. Weitzke	D. D. Walters	Jessie O'Grady	1942
232	Ellsworth	Otto Lande	Geo. A. Hanson	G. C. Rorem	1942
233	Elma	F. C. Fencil	Walter H. Diekmann	C. J. Garmen	1942
234	Ely	Jos. Lorenc	Edwin J. Vavra	Jos. Novotny	1942
235	Emerson	Ralph E. Good	Leona M. Dixon	George Thorson	1942
236	Epworth	R. J. Scott	Arthur Edwards	H. H. Reeder	1942
237	Essex	Anton Peterson	Harry G. Collins	Russell Englund	1942
238	Everly	D. C. Boles	Johannes Schmidt	Emil Brugman	1942
239	Exira	W. H. May	Leon Milliman	Edwin Christensen	1942
240	Exline	H. A. Streeter	L. Johnson	Burdeen Withrow	1943
241	Fairbank	E. A. Moore	W. H. Miller	A. H. Nieman	1942
242	Fairfax	Wm. Behle	John L. Krall	E. F. Listebarger	1942
243	Farley	Noel B. Arquitt	Jos. A. Ahlers	J. L. Mahony	1942
244	Farmersburg	Otto Fuelling	C. H. Oelke	K. W. Fuelling	1942
245	Farmington	Carl W. Bruggeman	G. J. Beeson	Minnie Westcott	1942
246	Farnhamville	H. H. Grove	C. R. Reynolds	Chas. Beacham	1942
247	Farragut	R. F. Bickett	L. C. Clark	Wm. 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	Frank King, Jr.	H. I. Elsberry	Leo Carter	1942
251	Fertile	H. E. Ouverson	H. E. Halvorson	Mrs. E. Kuns	1942
252	Floris	Wallace Bengt	T. R. Raglin	Carrie F. Smith	1943
253	Floyd	H. J. Thompson	A. F. Burkman	Will Pyle	1942
254	Fonda	Chas. Christian	L. D. Long	W. K. Wiewel	1942
255	Fontanelle	H. F. Miller	R. H. Gregory	H. J. Stuhlmiller	1942
256	Fort Atkinson	Anthony Moser	Frank Pouska	Stanley Sindelar	1942
257	Fostoria	F. P. Riley	H. A. O'Farrell	Glen R. Bensene	1942
258	Franklin-R.F.D. West Point	Guy Stevens	Fred Eschman	Eva Eschman	1941
259	Fraser	Earl Witercraft	Wm. J. Seymour	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	Harry J. Snyder	Leona Bennett	1942
263	Fremont	C. E. Cosby	F. L. Warder	J. C. Newell	1942
264	Galt	H. T. Beer	W. F. Brigger	Mrs. C. G. Ballon	1942
265	Galva	O. D. Whitmer	L. E. Baumgardner	Geo. E. Missildine	1942
266	Garber	Henry C. Schnepf	Leo J. Flaherty	Hattie Schnepf	1943
267	Garden Grove	A. W. Hitchcock	Wm. D. Jones	H. F. Strohl	1942
268	Garnavillo	A. H. Stickford	W. N. Masuen	H. J. Wirkler	1942
269	Garner	J. S. Wesson	H. V. Reed	Chas. Wellik	1942
270	Garrison	Hayes Henkle	H. C. Woodley	L. F. Menges	1942
271	Garwin	Jno. L. Drexel	Harold Rider	W. N. Townsend	1942
272	Geneva	Lee McNames	Glen Stoddard	Ray Waddington	1943



## 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	N. F. Hemmer	Loretta Bernardy	1943
276	Gilman	Guy Carmer	Florence Gregg	G. M. Stanley	1942
277	Gilmore City	A. C. Warner	Ray Wolcott	T. G. Peters	1942
278	Gladbrook	Lawrence Putney	Harry Lundt	C. F. Harris	1942
279	Glidden	G. H. Mundt	Eugene Mereness	E. M. Waldron	1942
280	Goldfield	H. L. Stevenson	R. S. Whyte	J. E. Richardson	1942
281	Goodell	J. E. Thorson	Harold Savogue	W. P. Butts	1942
282	Goose Lake	Gilbert Hansen	Harold Harksen	H. C. Jepsen	1942
283	Gowrie	H. L. Johnson	J. E. T. Johnson	A. E. Lindquist	1942
284	Graettinger	Fred Spies	C. E. Norris	S. F. Raleigh	1942
285	Graf	Jos. C. Graf	Wyona M. Strown	Peter F. Even	1943
286	Grafton	Alfred Bruesewitz	Otto H. Buechele	W. A. Wagner	1943
287	Grand Junction	W. E. Lindell	E. F. Ferguson	Alvis Young	1942
288	Grand Mound	J. A. Gillis	Will Schunter	F. C. Rock	1942
289	Grand River	George Burchett	Keith E. Hail	B. S. Baker	1942
290	Grandview	Cecil A. Wiele	J. B. Wier	R. E. Young	1943
291	Granger	E. E. Fitzsimmons	W. C. Stoner	O. C. Grigsby	1942
292	Grant	O. L. Zappe	Ed Bourck	Ross Parke	1942
293	Granville	E. W. Luken	A. P. Muehl	Aug. Luken	1942
294	Gravity	E. J. Hellar	D. J. Foster	Harold Dowall	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	Herman Wolf	W. H. Green	Verle K. Barth	1942
298	Greenfield	T. A. Kapfer	E. E. Stowell	M. R. McCollom	1942
299	Green Island	John Wyckoff	Robert Schweikert	Russell Tarr	1942
300	Greenville	W. S. Lawson	C. E. Knee	S. L. Greene	1942
301	Grimes	T. H. Friar	Frank M. Briggs	Joe L. Slaughter	1943
302	Griswold	Z. L. Wright	H. W. Roussead	Fred DeWitt	1942
303	Gruver	M. P. Graves	J. C. Ingebritson	H. A. Andrews	1942
304	Guernsey	C. M. Leska	C. H. Mullen	J. W. Morton	1943



305	Guttenberg	D. G. C. Miller	H. C. Schute	H. B. Tangeman	1943
306	Halbur	John Schenkelberg	Hilbert Koenig	Lawrence Eischeid	1942
307	Hamilton	P. Godfrey	Earnest Courtney	Harold Courtney	1943
308	Hancock	E. A. Coe	H. P. Grinyer	W. G. Everhart	1942
309	Hanlontown	H. W. Doebel	Izetta Knutsen	N. I. Rye	1942
310	Hansell	Wm. R. Held	S. F. Allen	Alene Straw	1943
311	Harcourt	Carl Malmberg	Ray Elg	J. W. Ryberg	1942
312	Hardy	Andrew Axdahl	Roy Mack	W. D. Smith	1942
313	Harper	Alfred Peiffer	I. H. Peiffer	A. C. Stregel	1942
314	Harpers Ferry	Thos. Cavanagh	Alice Rafter	Mrs. P. J. Houlihan	1942
315	Harris	L. F. Snyder	W. C. Grady	Lester Heppler	1943
316	Hartford	C. J. Slack	Bert Pierce	Elsie Owens	1943
317	Hartley	P. A. Leese	Lyle L. Shinkle	E. U. Thomas	1942
318	Hartwick	Ray L. Ostrom	Bertha Reed	J. K. Barber	1942
319	Harvey	L. R. White	Donald White	J. B. Douglas	1942
320	Hastings	V. S. Cromwall	Ralph Hites	N. W. Colling	1942
321	Havelock	G. A. Speer	V. E. Keerbs	Ned Goodchild	1942
322	Hawkeye	Frank C. Bowdish	C. A. Munson	Dan Warnke	1942
323	Hayesville	William Henson	Waldo B. Henson	Juanita H. Mertz	1943
324	Hazleton	Arthur Silka	F. A. Parker	Paul A. Harrison	1941
325	Hedrick	R. E. Jones	W. R. Hedges	F. L. Bowles	1942
326	Henderson	H. McSweeney	G. T. Harover	Arthur Phelps	1942
327	Hepburn	John Crain	Darwin Kendrick	Darwin Kendrick	1942
328	Hills	Richard Falls	A. F. Droll	A. W. Kral	1942
329	Hillsboro	H. H. Harlan	C. C. Smart	C. C. Watts	1943
330	Hinton	Niels Hansen	Neva Taylor	O. D. Harrison	1942
331	Holland	Harry Buus	Henry Dirks, Jr.	Miss Freda Boldt	1942
332	Holstein	L. C. Goettsch	F. L. Hamil	H. P. Knuth	1942
333	Holy Cross-PO N. Buena Vista	John Pfeiler	Michael Clemen	Clarence N. Lucas	1942
334	*Hopeville-P.O. Murray				
335	Hopkinton	A. C. Martin	J. J. Dunlap	Elnora A. Griffith	1942
336	Hornick	A. R. Nordstrom	Dwain Loyd	Frank Becker	1942
337	Hospers	Lewis Jungers	M. Vander Kamp	C. F. Sheel	1942
338	Hubbard	M. P. Hendrickson	H. E. Hilker	T. W. Jones	1942
339	Hudson	W. G. Strayer	Arthur R. Knudsen	C. L. Peterson	1942
340	Hull	K. C. Sheldon	G. S. DeMots	John B. Mayor	1942
341	Humeston	J. W. Sanderson	Max K. Kyner	Helen Richard	1942
342	Hurstville	G. Hurst	Ann Hurst	A. C. Hurst	1943
343	Huxley	Weir Sydness	C. L. Hill	H. J. Birkestrud	1943
344	Imogene	H. Leonard	T. E. Leonard	J. L. Shillings	1942
345	Inwood	W. H. Klein	Cliff Pruitt	W. J. Simonsma	1942
346	Ionia	P. D. Gerholt	Ward B. Hammond	D. H. Dudley	1942
347	Ireton	B. E. Holtdorf	Wm. Taylor	G. T. Juffer	1942
348	Irwin	Nels Brue	Ralph Groat	H. W. Steenhusen	1942
349	Jackson Junction	John W. Achen	James Zak	L. A. Rausch	1942
350	Jamaica	G. R. Clark	Bruce F. Towne	Ivar V. Towne	1943
351	Janesville	E. R. DuBois	C. H. Howe	M. C. Boomer	1942
352	Jesup	G. N. Thompson	C. E. Burrell	E. H. Parker	1942



## TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
353	Jewell Junction—P.O. Jewell	N. W. Williams	E. W. Knudson	M. H. Porter	1942
354	Joice	J. H. Bang	Carl A. Granskou	Kermit Paulson	1942
355	Jolley	J. E. Nutter	D. K. Harris	R. W. Lillard	1942
356	Kalona	Elmer Marner	H. V. Beck	V. D. Hochstetler	1942
357	Kamrar	W. H. Gerber	O. L. Gilbert	Mrs. Henry Welp	1942
358	Kanawha	L. E. Faber	Ralph A. Yepsen	E. B. Sheldahl	1943
359	Kellerton	L. R. Sherman	G. E. Turner	W. T. Hale	1942
360	Kelley	C. S. Crabtree	Mrs. L. W. Johnston	Geo. Harold Starr	1942
361	Kellogg	Wm. F. Hunt	Pauline E. Haunsperger	H. F. Stiffler	1942
362	Kensett	John E. Knutson	Otto Brunsvold	Lottie Brunsvold	1942
363	Kent	Lyle Proud	Earl R. Toland	W. W. Davis	1942
364	Keosauqua	W. B. Newbold	Lloyd Jemison	L. H. Vardamon	1942
365	Keota	J. E. Powell	W. C. Richardson	B. B. Brown	1942
366	Keswick	Ellis Morrison	C. M. Hummer	John Eleck	1942
367	Keystone	Wm. Meinert	Hugo Thiessen	J. F. Fenerbach	1942
368	Kimballton	Henry Hansen	Norman Nordley	Ejner Hansen	1942
369	Kingsley	Henry W. Wormley	W. A. Venator	J. E. McMahon	1942
370	Kinross	Carl Myers	R. A. Fischer	Genevieve Fischer	1942
371	Kirkman	Ben Dickenson	Jas. Gregerson	Virgil Ferry	1942
372	Kirkville	J. S. Redfern	Bertha McGlesson	Lora Zentz	1942
373	Kiron	C. B. Larson	C. E. Dahl	H. L. Ward	1943
374	Klemme	Paul Grange	A. J. Kudje	C. G. Waterman	1943
375	Knierim	Carl G. Ballstadt	H. Walker	A. L. Arenson	1942
376	Lacona	Robert Jacobs	L. M. Van De Kieft	Chas. D. Thomason	1942
377	Ladora	Mel Augustine	F. N. Dougherty	C. R. Fuller	1942
378	Lake Mills	Karl O. Hylbak	Orin K. Groe	A. J. Johnson	1942
379	Lake Park	C. E. Arnold	H. L. Mitts	E. A. Myers	1942
380	Lakeside	J. H. Knight	Lucille Coats	Leota Knight	1943
381	Lake View	W. M. Dean	Catherine Monroe	C. W. Zeilman	1942
382	Lakota	Dr. H. H. Murray	I. E. Wortman	H. D. Mussman	1942
383	Lamoni	J. C. Danielson	Martin A. Hynden	Verne L. Deskin	1942
384	Lamont	Dr. R. C. Stewart	E. E. Wessels	H. J. Toole	1942



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



# TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
433	Luther	A. R. Brundage	Holley Carroll	Ida Beiter	1943
434	LuVerne	Phil C. Lichty	Irwin W. Hof	Harry H. Lichty	1942
435	Luxemburg—P.O. New Vienna	F. X. Heinrichs	Ray B. Warborg	A. H. White	1942
436	Luzerne	Walter Sauerteig	Ferd E. Eggerding	Martin Studt	1941
437	Lynnvile	Roy Youngkin	Will Allee	Harry Savage	1942
438	Lytton	L. G. Miller	A. L. Cleveland	Theo. J. Tokheim	1942
439	McCallsburg	Otis M. Olson	F. E. Nail	Thelma Hall	1943
440	McCausland	H. C. Stutzel	P. Hendrickx	Mrs. H. C. Stutzel	1941
441	McClelland	I. C. Tabler	A. E. Bell	L. W. Barnes	1941
442	McGregor	J. F. Walter	W. R. Stone	J. C. Heilman	1943
443	McIntire	Ruth Grace	Florence Ott	R. D. Williams	1942
444	Macedonia	Jess Perkins	M. A. Stumpel	Carl Jones	1942
445	Macksburg	Walter Smith	A. C. Schutz	Marie Chaplin	1942
446	Magnolia	C. E. Johnson	Chas. Gikerson	Rolland Geith	1942
447	Malcom	Sam Barr	E. R. Taylor	L. L. Fry	1942
448	Mallard	J. F. Sundermeyer	A. H. Steil	A. C. Sands	1942
449	Maloy	Warren Miller	Ed Sheil	Frank Carr	1942
450	Malvern	Albert Nelson	Woodford R. Byington	Fanny Clark	1942
451	Manilla	Frank A. Brown	R. W. Barber	Alice M. Knott	1942
452	Manly	O. H. Lichtenstein	Perry Webb	A. M. Barth	1943
453	Manning	John J. Struve	O. V. Schelldorf	Harry H. Rix	1942
454	Manson	F. C. Blean	Vivian Peterson	G. L. Scoles	1942
455	Mapleton	W. J. Haubrich	G. L. Weaver	Anna Sims	1942
456	Marathon	O. F. Smith	H. C. Jones	L. J. Olney	1942
457	Marble Rock	J. S. Jesmore	Bruce S. Goss	A. J. Ackley	1942
458	Marcus	W. W. Bass	L. P. Fitzgerald	W. L. Gund	1942
459	Marne	D. Polkingharn, Sr.	H. O. Boots	Jas. Sorensen	1942
460	Marquette	R. E. Edgar	E. M. Donahue	E. J. Johnson	1942
461	Martelle	C. J. Darsee	Mrs. Lenore Hoffman	Guy C. Martin	1942
462	Martensdale	Rev. Mueller	Mrs. John Kleymann	H. A. Himstreet	1942
463	Martinsburg	Geo. Luzadder	Ray Harris	L. A. Loos	1942
464	Marysville—RFD Hamilton	Chas. W. Sims	Geo. W. Kincaid	J. O. Metz	1943



465	Masonville	Lowell Irwin	A. C. Hogan	H. Stimson	1942
466	Massena	John Austey	C. E. Marlowe	Wray Wilson	1942
467	Matlock	H. A. Beldt	Louis Bylsma	Josephine Patterson	1942
468	Maurice	John Linnan	C. L. Heusinkveld	Roscoe Vore	1942
469	Maxwell	Harley Minear	Donald Hoyt	Dan Peters	1943
470	Maynard	John Delsing	L. M. Gray	L. H. Buenneke	1942
471	Maysville	Chas. Fischer	Walter Meyer	Grover Meyer	1941
472	Mechanicsville	H. D. Nicoll	A. Butler	H. E. Gibeaut	1942
473	Mediapolis	O. E. Davis	J. E. Berry	T. R. Richardson	1942
474	Melbourne	Frank R. Diggins	A. L. Mosebach	H. M. Hessenius	1942
475	Melcher	Dale Merriman	Ora E. Brasher	Charlton Robinson	1942
476	Melrose	F. W. Shehan	W. J. Ciska	Helen Murray	1942
477	Melvin	M. W. Collins	H. Sturbbe, Jr.	Arthur Jobes	1942
478	Menlo	W. R. Glover	Victor Williams	H. L. Sutton	1941
479	Meriden	K. W. Nagel	C. J. Scott	C. B. Stetler	1942
480	Merrill	E. L. Wilson	J. E. Heisler	Lois Hedges	1942
481	Meservey	G. Earl Juegenson	Theodor Wendel	K. Clarence Ruigh	1942
482	Middletown	Clifford Thoman	Floyd Sater	Mrs. Esther Thie	1942
483	Miles	S. W. Watts	Chas. Allen	I. C. Isgrig	1942
484	Milford	E. E. Heldridge	R. A. LaFoy	A. Leyson	1942
485	Millersburg	Daisy Barker	Wayne W. Wilson	Mrs. Grimes	1943
486	Millerton	Chas. Tedford	O. M. Brown	Raymond Roberts	1942
487	Milo	J. E. Clayton	L. V. Van Syoc	Nina Ferguson	1942
488	Milton	O. A. Younker	J. M. Davison	Mary Summers	1942
489	Minburn	O. A. Bever	A. H. Nelson	W. L. Crumley	1942
490	Minden	F. H. Hoop	P. H. Kasiske	Henry Siebels	1942
491	Mingo	Wm. R. Van Hook	Clem Bennett	Albert E. Toms	1943
492	Mitchell	E. H. Glassel	G. H. Parkhurst	J. A. Klinger	1943
493	Mitchellville	Fred A. Hockett	Geo. G. McCleary	Doris McClanahan	1942
494	Modale	Henry Hansen	Arlan Erway	R. S. Sassaman	1942
495	Mondamin	Sam Hulsebus	F. E. Burks	Wilbur Clusman	1942
496	Moneta	Hugh Roberts	Gretchen Kenyon	Mildred Roberts	1942
497	Monmouth	D. B. Staggs	Anna Best	E. R. Bristol	1942
498	Monona	John Moses	Edna Meyer	W. F. Humphrey	1942
499	Monroe	H. E. Roberts	O. H. Fisher	W. M. Livingston	1942
500	Montezuma	Elmer Hicks	C. F. Dickson	K. E. Cox	1942
501	Montour	Homer Booth	Bert Gould	Avis Franks	1942
502	Montrose	E. I. Aldrich	S. L. Curtis	J. K. Vanosdoll	1942
503	Moorhead	W. F. Wright	W. C. Solberg	E. D. Pratt	1942
504	Moorland	Leo Taylor	H. A. Van Eps	Jessie M. Coady	1943
505	Moravia	D. K. Orelup	G. B. Winsler	C. C. Coulson	1942
506	Morley	Ada Smith	F. L. Shankland	Euretta Jackson	1942
507	Morning Sun	Roy W. Tandy	E. J. Walsh	C. A. Brown	1942
508	Morrison	Bud Hummel	Wm. E. Schmoranc	Audrey Stock	1942
509	Moulton	L. B. Swartz	F. Southern	S. R. Mace	1942
510	Mount Auburn	Sam Hains	Elsie Hill	Al Wiese	1942
511	Mount Ayr	H. E. Bagley	Wm. F. Harroun	Lillie J. Rusk	1942
512	Mount Sterling	F. J. Madden	Paul V. Jack	A. A. Drummond	1942



## TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
513	Mount Union	Melvin Hall	Laurel Krieger	H. G. King	1943
514	Mount Vernon	Roy A. Nelson	T. I. Mitchell	D. Van Meter	1942
515	Moville	W. E. Hall	B. R. Stiles	L. L. Barnes	1942
516	Murray	R. Rankin	H. J. Eden	Flo Martindale	1942
517	Nashua	R. R. Waite	D. B. Grawe	J. F. Nafus	1942
518	Nemaha	J. L. Ellis	P. T. Perion	F. H. Heise	1943
519	Neola	J. M. Farrell	E. P. Burns	Genevieve Green	1942
520	New Albin	J. E. Collins	M. J. Quillin	Albert Fruchte	1942
521	Newell	Orville B. Rogers	C. A. Collins	A. J. Hill	1942
522	Newhall	M. F. Werning	E. E. Stedman	Geo. Dalbal	1942
523	New Hartford	C. R. Dodd	W. J. Harmon	E. F. Perrin	1942
524	New Liberty	Wm. Sievers	L. A. Miller	Gerhardt Bruns	1942
525	New London	E. R. Drewer	Ora Williams	E. N. Smith	1942
526	New Market	Paul L. Golding	M. E. Pace	Harryette Pullan	1942
527	New Providence	O. D. Rash	George Kramme	Jessie P. Tansey	1943
528	New Sharon	Harmon Trager	Kenneth Watts	F. S. Timbrel	1942
529	New Vienna	Harry Vorwald	Clarence Fangmann	A. B. Mescher	1942
530	New Virginia	W. H. Crooks	E. J. Fullmer	F. C. Stiffler	1943
531	Nichols	W. E. Loeb	E. J. Woolever	H. Kirchner	1942
532	Nodaway	I. R. Crawford	W. D. Jarman	Geo. Ross	1943
533	Nora Springs	Karl Volkmann	F. W. Schmidt	W. H. Schnedler	1942
534	Northboro	M. M. Foley	Leonard Gell	Mrs. B. E. Standiford	1942
535	North Buena Vista	J. L. Schmidt	Catherine Brimeyer	Benj. Breitbach	1942
536	North English	Elmor Miller	R. S. Ferris	Rex H. Brown	1942
537	North Liberty	R. M. Work	W. E. Chidester	C. E. Maxey	1942
538	North Washington	Victor Baltes	Peter Flick	Peter Flick	1943
539	Northwood	E. N. Klove	L. A. Baken	C. L. Bolender	1942
540	Norwalk	George T. Hagen	Bert Welty	Geo. T. Desenberg	1943
541	Norway	John Markham	Chas. Schinker	P. G. Folvag	1942
542	Numa	Ted E. Hibbs	Gale Wilson	P. A. Agazzi	1943
543	Oakland	P. G. Green	C. M. Evans	J. J. Evans	1942
544	Oakville	R. D. Sheridan	G. W. Graham	J. F. Schultz	1941



545	Ocheyedan	J. H. Kout	C. E. Manby	Geo. B. Ross	1942
546	Odebolt	L. P. Beck	Aug. J. N. Schmitz	Ira C. Martin	1942
547	Ogden	C. R. Williams	D. O. Clark	H. A. Boehm	1942
548	Okoboji	M. C. Bascom	Maud Elston	Beth A. Smith	1942
549	Olds	H. H. Smith	John H. Huston	J. E. Stuckey	1943
550	Old Town—P.O. Milford	H. M. Wilson	Nellie Schneider	Alvin Wuebker	1943
551	Olin	H. E. Carter	E. H. Lawson	Guy Swartzell	1942
552	Ollie	Tom Miller	Wilson D. Terrell	O. S. Terrell	1942
553	Oneida	A. B. Howe	John Knox	Mrs. S. T. Knox	1942
554	Onslow	S. G. Hutton	M. C. Ingwersen	Geo. H. Paulson	1942
555	Orange City	Cor. Van de Steeg	Albert J. Heemstra	John Roghair, Jr.	1942
556	Orchard	Ronald Harlis	Oswald Rogers	Don Clark	1942
557	Orient	F. G. Mason	Horace Van Vleet	Lizzie Wolfe	1942
558	Orleans—P.O. Spirit Lake	M. L. Omer	E. E. Holtz	Fred S. Barlow	1942
559	Ossian	H. P. Nicholson	Bernice Werner	A. S. Andresen	1942
560	Osterdock	Paul E. Wells	Roy Bush	H. J. Willman	1942
561	Oto	I. W. Evans	F. H. GoBell	Wayne Miller	1943
562	Ottosen	Chris Ottosen	Merle E. Holt	Chester Alme	1942
563	Owasa	Fred A. Reed	Charlotte Reed	Merle Costello	1942
564	Oxford	J. W. Nesmith	J. W. Floerchinger	F. L. Schweitzer	1942
565	Oxford Junction	F. H. Shimanek	V. E. Nordstrom	John Buresh, Jr.	1942
566	Oyens	Paul Petersen	Jas. J. Kemp	M. Weber	1943
567	Pacific Junction	E. L. Mendenhall	M. K. Moore	K. Flynn	1942
568	Packwood	Myron Bos	Clair Klingaman	J. E. Wallace	1942
569	Palmer	F. O. Christoffers	Ernest Swartzendruber	D. G. Hartman	1942
570	Palo	George H. Squires	Wm. Swallon	B. E. Sheets	1942
571	Panama	Frank S. Oppold	P. J. Willmes	John N. Mickels	1942
572	Panora	G. J. Foxhoven	E. F. Flynn	J. T. Kilmer	1942
573	Parkersburg	O. B. Cook	Harry Levey	O. A. Bailey	1942
574	Parnell	Wm. Murphy	Mrs. C. E. Lawler	Jas. McCune	1942
575	Paton	F. A. Easley	C. F. Harris	E. L. Harris	1942
576	Patterson	Howard Lull	Roy Folwell	Max Gehlhaar	1943
577	Paullina	Edw. Hilker	G. W. Harris	C. G. Kislbury	1942
578	Peosta	F. J. Dardis	M. A. Merkel	Lorraine Dardis	1941
579	Persia	Carl Dohrman	W. H. Harmsen	John D. Willard	1942
580	Peterson	Dr. C. S. Van Ness	Maudia E. Richard	G. F. Tumler	1942
581	Pierson	D. W. Forbes	O. C. Grote	H. W. Bush	1944
582	Pilot Mound	M. M. Crouch	Earl Howe	Roy Crouch	1943
583	Pioneer	Fred Johnson	Estella Walsh	Bertha Frank	1942
584	Pisgah	Walter Sorenson	Mark G. Hutchinson	V. S. Petersen	1942
585	Plainfield	W. W. Taylor	H. B. Creger	Elna Hirsch	1942
586	Plain View—RFD Walcott	Wm. Peckenschneider	Melvin Peckenschneider	Edna Koberg	1942
587	Plano	Raymond Dearing	Arthur Bristow	Howard Bane	1943
588	Pleasanton	W. E. Argo	J. W. Painter	Franklin Reeves	1944
589	Pleasant Plain		Jacob Scheetz		1943
590	Pleasantville	Earl L. Young	F. T. Metcalf	C. E. Dyer	1942
591	Plover	R. E. DuBois	C. E. Miller	L. E. Garlock	1942
592	Plymouth	L. D. Snell	T. M. Butts	Beth Hart	1943



## TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
593	Pocahontas	C. T. Hughes	Theo. F. McCartan	J. B. Pattee	1942
594	Polk City	R. F. Wilson	E. A. Landess	E. P. Blaine	1942
595	Pomeroy	C. L. Drommer	L. G. Schmidt	K. S. Berry	1942
596	Popejoy	H. F. Stauffer	M. S. Altizer	W. E. Maltby	1942
597	Portsmouth	Pat R. Monahan	Ed Rosenthal	A. L. Poe	1942
598	Postville	C. C. Sander	A. C. Webster	L. O. Beucher	1942
599	Prairieburg	C. E. Sparrgrove	I. G. Truesdell	C. O. Rowley	1943
600	Prairie City	Jay Prouty	Charles Rovaart	John R. Buckley	1942
601	Prescott	J. T. Pottinger	Harold Crowell	Bradford Outhier	1942
602	Preston	E. C. Mohr	Frank Tripp	Frank Bascom	1942
603	Primghar	V. H. Halbach	James M. Metcalf	W. A. Hooven	1942
604	Princeton	Frank Norton	W. McClenahan	Geo. Cusick	1942
605	Promise City	Ray Sharp	R. L. Coates	Verl Jones	1942
606	Protivin	J. D. Bouska	C. J. Bouska	W. C. Dostal	1942
607	Pulaski	Dell Bollman	N. Gleason	M. Giles	1942
608	Quasqueton	Bert Bearbower	M. E. Adams	C. L. Kimball	1943
609	Quimby	A. D. Martin	H. V. Riseling	R. Rohde	1942
610	Quincy				
611	Radcliffe	A. B. Narland	H. M. Thompson	A. O. Rorem	1942
612	Rake	O. A. Hove	O. H. Toft	Johnnie Rake	1942
613	Ralston	L. H. Gregory	Harmon Linn	Mrs. Karl Nolin	1942
614	Randalia	Blanche Knight	N. M. Frye	Harlan McComb	1942
615	Randall	M. G. Benson	Richard Teigland	G. A. Aasland	1942
616	Randolph	W. B. Estes	D. D. Williamson	J. S. Zdyehne	1942
617	Rathbun	Laddie Todey	Tony Chebecher	Tony Morris	1943
618	Readlyn	F. L. Diekmann	K. O. Becker	B. C. Stumme	1941
619	Reasnor	Marian Spain	Harold G. Varner	J. B. Wasson	1943
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	W. L. Gulbrauson	E. H. Edwall	J. B. Altwegg	1943
624	Remsen	John Keffeler	George Wess	S. R. Nothem	1942



625	Renwick	Elmer Dietrich	Fritz Britt	C. A. Richardson	1942
626	Rhodes	J. L. Gray	Ruth K. Mallicoat	L. F. Hix	1942
627	Riceville	W. C. Fox	E. R. Sweet	C. G. Potter	1942
628	Richland	W. D. Nordyke	R. W. Irwin	F. S. Bridger	1941
629	Ricketts	Aug. Dickemann	J. H. A. Christiansen	John Mundt	1943
630	Ridgeway	C. T. Trytten	Theo. Hopperstad	M. O. Rice	1943
631	Rinard	B. W. Moore	Ivan Jamison	Ivan Jamison	1942
632	Ringsted	G. W. Darnell	John A. Andreasen	J. M. Jensen	1943
633	Rippey	H. E. Vanhorn	C. E. States	J. H. VanScoy	1942
634	Riverside	Ed J. Yeggy	H. E. Doud	Viva Knebel	1942
635	Riverton	Ed Shearer	Arnold Fox	W. P. Cowden	1942
636	Robins	J. A. Sutura	M. P. Sutura	Chas. Quaas	1942
637	Rock Falls	Chas. Calvert	Lewis Wegener	Wm. Maher	1943
638	Rockford	B. C. Sullivan	Adelaide Hodge	T. Edw. Batty	1942
639	Rock Valley	F. T. McGill	Harvey A. Barnard	C. Rozeboom	1942
640	Rockwell	G. A. Bower	R. J. Barnhill	Joe Gallagher	1942
641	Rodman	Belle Hilborn	R. O. Turner	J. J. Knoer	1942
642	Rodney	A. L. Allison	W. L. Swanson	Emma K. Swanson	1942
643	Roland	Wm. Myrland	Arthur Britson	Severie Parker	1942
644	Rolfe	O. B. Fuller	F. E. Grant	M. W. Webb	1942
645	Rome	H. L. Swailes	Floyd Sammons	Greta Freeman	1942
646	Rose Hill	Dr. W. N. Wright	Harry A. Kemp	Ethel Ferguson	1942
647	Rossie	G. E. Amis	L. C. Hagedorn	N. E. Russett	1942
648	Rowan	R. Virden	F. J. Allen	D. W. Whitten	1942
649	Rowley	A. H. Williamson	A. F. Sloan	L. D. Wallace	1943
650	Royal	R. A. Miller	Helen Oliver	W. M. Bailey	1942
651	Rudd	E. W. Cheny	Fred C. Muller	W. G. Willitt	1943
652	Runnells	Fred Tingle	C. B. Osborne	C. C. Taylor	1942
653	Russell	P. F. Sprague	E. G. Latham	H. E. Smith	1942
654	Ruthven	D. Rosacker	E. B. Henderson	R. W. Lightle	1942
655	Rutland	E. F. Blomker	Fay Ferris	G. R. Bristol	1942
656	Ryan	W. S. O'Brien	J. W. McCusker	A. L. Schemmel	1942
657	Sabula	Geo. Ulmer	Craig E. Shouse	James Petersen	1942
658	Sageville—P.O. Dubuque	Nick Freiburger	J. C. Gantz	J. C. Gantz	1941
659	St. Ansgar	W. A. Moe	T. H. Hume	B. T. Hegland	1942
660	St. Anthony	O. Wallwark	G. L. LaPlant	Lizzie Flanagan	1941
661	St. Charles	H. A. Mueller	J. M. Torrence	C. C. Williams	1942
662	St. Lucas	J. C. Mihm	Albert Bulgren	Richard Buchert	1942
663	St. Marys	Theo. Lippold	Thomas H. Lippold	W. J. Lippold	1943
664	St. Olaf	E. F. Wilke	F. K. Orvis	John Christenson	1941
665	St. Paul—RFD West Point	Ben Steffensmeier	J. G. Kempker	A. C. Merschman	1942
666	Salem	W. H. Johnson	Victor Morrow	W. W. Simkin	1942
667	Salix	A. E. Pepin	W. H. Lamoureux	A. L. Bruning	1942
668	Sanborn	Sam Omer	J. M. Eason	J. W. Cravens	1942
669	Sandyville—P.O. Ackworth	Cash Warren	Herman Schroder	L. E. Spurgin	1943
670	Scarville	John C. Larson	L. B. Blom	Marlin Wuerflein	1942
671	Schaller	W. J. Mohler	C. K. McLaughlin	Samuel Hohne	1942
672	Schleswig	Emil Else	Otto A. Hollander	Leonard P. Hollander	1942



## TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
673	Scranton	Arley Jemison	B. E. Friend	E. F. Buenneke	1942
674	Searsboro	A. C. Crosky	Leroy Watson	B. R. Saunders	1942
675	Sergeant Bluff	A. D. Benson	A. O. Olson	Blanche Kenneth	1942
676	Shambaugh	T. J. Whitehill	Leland Bunting	H. E. Richardson	1943
677	Shannon City	Frank Vorhies	L. W. Grimes	Anna Gray	1942
678	Sharpsburg	J. O. Key	F. J. Anderson	C. H. Young	1942
679	Sheffield	S. O. Ingebretson	H. A. Boelk	W. H. Reynolds	1942
680	Shelby	Fred Coker	Lawrence Rink	Hugo Ploen	1942
681	Sheldahl	H. F. Nelson	Lester Moore	L. P. Earp	1943
682	Shell Rock	Geo. R. Pohl	Lloyd L. Gibson	M. B. Chesebro	1942
683	Shellsburg	Reuben Senft	Clare Spurgeon	C. L. Blattler	1942
684	Sherrill—P.O. Spechts Ferry	Edward A. Ritt	J. J. Behr	J. J. Behr	1943
685	Sidney	Vernon Johnson	Brit Stiles	Gene Stiles	1942
686	Silver City	W. A. Wilkins	Shirley Hendrix	C. H. Kruse	1942
687	Sioux Center	Maurice A. TePaske	E. Straatsma	L. W. Achterhof	1942
688	Sioux Rapids	C. E. Marsh	G. L. Hornor	Chas. H. Spavin	1942
689	Slater	Freebert Riis	Phil Rood	M. S. Heggen	1942
690	Sloan	Geo. Hilts	Lawrence G. Duchaine	Jas. W. Hicks	1942
691	Smithland	J. M. Yockey	F. W. Jones	A. C. Brown	1942
692	Soldier	K. H. Mathison	John T. Wade	O. S. Nordaker	1943
693	Solon	C. J. Shimon	E. F. Heinsius	O. E. Markitan	1942
694	Somers	John Doose	A. C. McNeil	Hill Thorson	1942
695	South English	G. E. Barnhart	V. Safourek	H. W. Raplinger	1942
696	Spillville	H. G. Haug	Leo Timp	C. J. Andera	1942
697	Spragueville	Fred Bahr	A. C. Schultz	Leo Helmle	1943
698	Springbrook	Joe Arensdorf	Viola Cloos	Florian Schmidt	1943
699	Spring Hill	C. A. Dewey	Mrs. A. M. Weeks	A. P. Brand	1943
700	Springville	L. A. Johnston	Norman J. Graham	Don Colehour	1942
701	Stacyville	C. E. Rex	Joseph N. Wolf	A. J. Heimerman	1942
702	Stanhope	S. R. Linn	C. B. Wing	M. K. Dick	1942
703	Stanley	Amos Keifer	Ruby Slater	Lydia Mahoney	1943
704	Stanton	Albert G. Ossian	R. G. Peterson	E. E. Larson	1942



705	Stanwood	R. Rhoades	D. Jones	Lou Jackson	1942
706	State Center	J. G. Gutekunst	H. M. Meads	B. H. Grey	1942
707	Steamboat Rock	Raymond Karsjens	Enno Luiken	E. Christians	1942
708	Stockport	R. A. Workman	E. G. Workman	Lloyd Workman	1941
709	Stockton	C. H. Anderson	Billie H. Martens	Laura Anderson	1942
710	Story City	A. H. Lekwa	Stanton James	R. A. Sweet	1942
711	Stout	R. DeVries	P. J. DeBeer	J. Bruns	1942
712	Stratford	B. F. Lundquist	M. C. Carlson	Jessie R. Lundell	1942
713	Strawberry Point	C. E. McCarron	B. R. Cole	G. E. Dunfrund	1942
714	Struble	Peter Wilhelmi	Regina Garding	John Garding	1942
715	Sully	Henry Willemsen	Joe Smith	R. W. Welle	1942
716	Sumner	Wm. Weiskirch	H. W. Bathke	W. A. Heyer	1942
717	Superior	Art Lynch	H. E. Olson	Ruby Bradfield	1942
718	Sutherland	C. F. McCormack	John Droke	Lu Camery	1941
719	Swaledale	Lester Bonner	Lloyd Hunt	Henry Donmer	1942
720	Swan	Ross King	Bennie Walker	Carrie Koons	1942
721	Swea City	A. J. Christensen	S. P. Eckholm	J. J. Anderson	1942
722	Swisher	A. F. Kadler	W. H. Dvorak	Chas. J. Koss	1943
723	Tabor	A. M. McMabill	L. M. Perkins	V. H. Patrich	1942
724	Templeton	John Bock	John W. Berger	Lambert Greteman	1942
725	Tennant	Wm. Halloran	C. A. Langbehn	L. R. Kingsbury	1943
726	Terrill	C. H. Hewitt	F. T. Lewis	Beryl Coleman	1942
727	Thayer	H. V. Lowe	Walter A. Dusenbery	J. B. Yount	1942
728	Thompson	A. W. Payne	A. H. Anderson	Edith Ellickson	1942
729	Thor	G. B. Gummerson	Wesley J. Simpson	J. H. Keith	1942
730	Thornburg	Rudolph Draeger	Count B. Walsh	Chas. A. Leonard	1942
731	Thornton	B. A. Storey	H. S. Aamoth	P. L. James	1942
732	Thurman	T. C. Burson	C. R. Johnson	Maurice McCartney	1942
733	Tiffin	Ralph Springmire	Mary Herdliska	Nora Hinchliffe	1943
734	Tingley	John Clough	D. L. McClure	J. E. Fierce	1942
735	Titonka	Dr. W. F. Hamstreet	Florence K. Reaser	Edward A. Boyken	1942
736	Toronto	F. G. Horstman	L. V. Ahl	M. G. Yale	1942
737	Traer	L. L. Sawyer	G. H. Schwertley	Otto Moeller	1942
738	Treynor	Peter Kathmann	H. F. Schmidt	N. Schumacher	1942
739	Tripoli	Wm. F. Krueger	A. W. Buechele	E. H. Kuker	1942
740	Truesdale	Hugo Mittag	Mrs. A. H. Schramm	J. W. Cradit	1942
741	Truro	R. R. Roby	R. L. Hutchison	Arthur Purvis	1942
742	Turin	C. C. Clemmensen	A. M. Johnson	C. E. Burke	1942
743	Udell	Ora Powell	Bertha Dotson	Muriel Spurgeon	1942
744	Underwood	M. Ross	Howard F. Aney	W. F. Cash	1942
745	Union	C. F. Long	J. P. Johnson	C. E. Barnes	1942
746	Unionville	John Morrison	Claude Underwood	Lloyd Ransom	1942
747	University Hts.-PO Iowa City	Lee D. Koser	J. W. Howe	J. W. Howe	1943
748	University Park	Robert Graham	Thos. S. Allgood	Dwight Kessler	1943
749	Urbana	J. H. Ferguson	Wiley S. Jones	B. Holloway	1942
750	Urbandale—RFD Des Moines	Fred W. Page	Mrs. Tordis Chew	F. W. Willis	1942
751	Ute	E. J. Liska	Maynard Madison	Alice Temple	1942
752	Vail	J. L. Brockelsby	M. J. Monaghan	Frank Seigle	1942



## TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
753	Valeria	Delmar Battles	Lyle Lynn	Mrs. D. G. Phelan	1943
754	Van Horne	O. W. Ilten	P. R. Smith	Osborne O'Brien	1942
755	Van Meter	John Jungman	C. D. England	Clarence Dunn	1942
756	Van Wert	W. H. Simmerman	Harold R. Fuller	H. J. Vaught	1942
757	Varina	Geo. Schissel	Ed Hauser	H. J. Deacon	1943
758	Victor	Roy Waline	W. M. Kilcoin	H. W. Chittenden	1942
759	Vincent	Merle A. Blue	A. O. Swasand	J. B. Thorsness	1943
760	Vining	Albert Vorba	Lester F. Herink	Paul Kouba	1943
761	Volga City	C. E. Lovett	L. A. Candzz	G. A. Smith	1942
762	Wadena	W. E. Corkery	J. O. Probert	E. Herrling	1942
763	Wahpeton—P.O. Milford	F. J. Smith	A. G. McKinstrey	H. L. Alexander	1941
764	Walcott	Adolph Moeller	A. T. Leabo	N. Leabo	1942
765	Walker	F. B. Assmus	J. A. Kayser	F. W. Lindahl	1942
766	Wallingford	L. B. Nelson	J. G. Gunderson	Mrs. J. G. Gunderson	1942
767	Wall Lake	C. W. Erne	Chas. W. Shaw	M. G. Mackey	1942
768	Walnut	B. H. Neveln	Marjorie Williams	J. W. Bowman	1942
769	Wapello	W. R. Marshall	C. M. Donaldson	M. W. Hunter	1942
770	Washta	B. K. Williams	Wm. L. Hunter	J. K. McGonagle	1942
771	Waterville	M. J. Kelley	Joseph M. Johnson	John Fellows	1942
772	Waucoma	C. H. Miller	O. J. Perry	F. B. Reed	1942
773	Wauke	F. B. Young	S. M. Nissly	F. Snow	1942
774	Wayland	O. P. Boshart	A. A. Jackson	Melvin G. Roth	1942
775	Webb	W. H. Boese	Paul Wellnitz	W. W. Munson	1942
776	Webster	Roy E. Sorden	W. N. Van Tuyl	W. A. Beinke	1943
777	Weldon	Fred Strohm	Chas. Richards	L. M. Parr	1943
778	Wellman	E. C. Jones	J. A. Dodds	W. L. Darnell	1942
779	Wellsburg	C. W. Ross	G. H. Geerdes	John D. Beving	1942
780	Welton	Leo Reynolds	Genevieve Berst	N. A. Grindrod	1942
781	Wesley	Matt Laux	Thos. A. McMahon	Guy M. Butts	1942
782	West Bend	Jos. Dorweiler	Alex Pertl	Fay Mel Neal	1942
783	West Branch	Wm. B. Anderson	E. A. Gray	F. L. Pearson	1942
784	West Burlington	H. H. Sander	E. V. Johnson	Wm. G. Sander	1942



785	West Chester	Art L. Regenhagen	Grant Peterson	F. M. Lindemeyer	1943
786	Westfield	A. W. Hummel	N. R. Beaubien	R. H. Raub	1942
787	Westgate	Paul Gruetzmacher	Hy H. Suhr	R. Stalnaker	1942
788	West Liberty	W. B. Jayne	Chas. J. Mackey	Irwin Mosher	1942
789	West Mitchell—P.O. Mitchell	George Walters	A. N. Houghtaling	Nick Klein	1943
790	West Okoboji—P.O. Milford	Mark Wheeler	G. Henderson	Sibyl Wheeler	1942
791	Westphalia	Jos. Henscheid	Susan Schomer	Clara Langenfeld	1942
792	West Point	John H. Winnike	Mary G. Schroeder	Julette B. Pogge	1942
793	West Side	G. O. Steinhauer	A. G. Schoenjahn	Aug. Rohwer	1942
794	What Cheer	Everett Hemsley	Carl G. Draeger	Ethel Manary	1943
795	Wheatland	Gus Horstman	C. J. Hoker	H. Guenther	1942
796	Whiting	C. S. Hale	L. H. Wilen	J. W. Beggs	1942
797	Whittemore	H. E. Woodward	R. H. Finnell	L. H. Pertl	1942
798	Whitten	Jas. Wilcox	M. E. Day	Enos Fouts	1942
799	Wiley—P.O. Carroll	John Kraus, Jr.	John B. Greteman	Lawrence Wurzer	1942
800	Williams	A. H. Williams	A. W. Ross	F. J. Counsell	1942
801	Williamsburg	J. D. Misbach	H. E. James	D. J. Lewis	1942
802	Williamson	Alfred Neighbors	David Lee	Gernell M. James	1942
803	Wilton—P.O. Wilton Jct.	Herbert Wacker	F. H. Miller	A. J. Wacker	1942
804	Winfield	Wm. H. Feldman	Fred H. Weirather	Chas. Van Dyke	1942
805	Winthrop	Kenneth W. Norman	J. S. Luther	W. H. Merrill	1942
806	Wiota	J. E. Jordan	Carl L. Reed	Milt Bruner	1942
807	Woden	H. L. Missman	R. W. Thorn	Ray D. Valley	1942
808	Woodbine	J. B. Aughey	C. S. King	H. L. Haight	1942
809	Woodburn	J. D. Crist	O. N. Garner	H. Oehlert	1942
810	Woodward	E. R. Hurlock	C. R. Cunningham	V. A. Neal	1942
811	Woolstock	A. G. Halverson	Lester Price	Mason Doughten	1942
812	Worthington	O. J. Hess	Frances M. Feltes	George N. Feltes	1942
813	Wyoming	G. W. Ireland	William H. Peck	T. J. Van Dyke	1942
814	Yale	E. R. Deardorff	Jay W. Hemphill	O. D. Stotts	1942
815	Yetter	Marvin E. Blair	D. D. Blanchfield	Vendora J. Blanchfield	1942
816	Yorktown	Otto Grother	Cecil Gwynn	Mrs. Kathryn Winger	1943
817	Zearing	C. G. Muschick	J. V. Moon	Dale E. Tisdale	1942
818	Zwingle	R. J. Kennedy	Floyd Veach	Mrs. B. E. Alspach	1942

\* Incorporated but not active.

† Not incorporated.



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**ANNUAL REPORT**  
**OF THE SECRETARY-TREASURER**  
of the  
**LEAGUE OF IOWA MUNICIPALITIES**

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For the Year Beginning August 1, 1940, and Ending July 31, 1941  
**LEAGUE OF IOWA MUNICIPALITIES**

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

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**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

Mayor Wm. M. Dean.....Lake View

### Vice President

Mayor Max A. Conrad.....Burlington

### Trustees

Mayor L. H. Childs.....Fort Madison  
Mayor Orville B. Rogers.....Newell  
Mayor Ralph B. Slippy.....Waterloo

### Executive Secretary

Frank Pierce.....Marshalltown

### Assistant Secretary

Minnie Offman.....Marshalltown

### Attorney

Newell Cadwell.....Marshalltown

## COMMITTEES

**Legislative**—Solicitor F. T. Van Liew, Des Moines; Mayor J. F. Walter, McGregor; Clerk Frank A. Hass, Davenport; Mayor Cor Van de Steeg, Orange City; Mayor Geo. W. Darling, Marshalltown; Solicitor H. A. Willoughby, Grundy Center; Engineer A. E. J. Johnson, Red Oak; Solicitor Edward R. Boyle, Clear Lake; Mayor Carl Malmberg, Harcourt; Mayor L. P. Beck, Odebolt.

**Taxation and Assessments**—Mayor George R. Hicks, Cherokee; Councilman I. D. Conover, Mt. Pleasant; Mayor C. H. Nelson, Guthrie Center.

**Public Improvements**—Councilman H. L. Whistler, Council Bluffs; Councilman L. J. Dempsey, Oelwein; Mayor O. W. Ilten, Van Horne.

**Waterworks and Supply**—Councilman R. D. Mitchell, Fort Dodge; Mayor Frank M. Cottrell, Iowa Falls; Clerk F. J. Lynch, Vinton.

**Police Protection**—Mayor T. J. Heaps, Boone; Mayor W. H. Johnson, Salem; Councilman C. H. Fichtenkort, West Point.

**Electric and Gas Utilities**—Councilman W. B. Acheson, Ames; Mayor A. C. Wyant, Hawarden; Mayor C. N. McHugh, Cedar Falls.

**Fire Insurance and Prevention**—Councilman H. C. Brown, Mason City; Councilman J. L. Wilson, Perry; Mayor W. E. Mabrey, Carter Lake.

**Telephones and Telegraph**—Mayor L. M. Crookham, Oskaloosa; Mayor S. C. Kerberg, Audubon; Clerk J. E. T. Johnson, Gowrie.

**Judicial Decisions**—Solicitor Stanley Mayer, Clinton; Solicitor Burton Dull, LeMars; Solicitor J. J. Kintzinger, Dubuque.

## DEPARTMENT OFFICERS

**Cities First Class**—Councilman Frank N. LaPoint, Burlington.

**Cities Second Class**—Mayor G. C. Burgstrum, Chariton.

**Towns**—Mayor E. L. Wilson, Merrill.

**Utilities Subdivision**—Manager Bruce B. Watts, Corning.

**City Attorneys**—Solicitor R. W. Crary, Sioux City.

**Accounting Officers**—Clerk H. D. Baldwin, Hampton.



# FINANCIAL REPORT LEAGUE OF IOWA MUNICIPALITIES

Receipts August 1, 1940 to July 31, 1941

Cash on Hand Aug. 1, 1940.....\$	157.57	Granville .....	15.00
Aurora .....	15.00	Grimes .....	15.00
Curlew .....	10.00	Hornick .....	15.00
Everly .....	117.79	Kensett .....	15.00
Ottosen .....	10.00	Lester .....	15.00
Bayard .....	20.00	Linden .....	15.00
Luana .....	10.00	Liscomb .....	15.00
Burlington .....	60.00	McCallsburg .....	15.00
Glenwood .....	30.00	Macksburg .....	15.00
Storm Lake .....	30.00	Melbourne .....	15.00
Wapello .....	25.00	Melvin .....	15.00
Bellevue .....	25.00	Minden .....	15.00
Mt. Ayr .....	25.00	New Hartford .....	15.00
Victor .....	20.00	Norway .....	15.00
Hopkinton .....	20.00	Onslow .....	15.00
Walcott .....	15.00	Oto .....	15.00
Mt. Auburn .....	10.00	Palo .....	15.00
Forest City .....	30.00	Plainfield .....	15.00
Clear Lake .....	30.00	Polk City .....	15.00
Strawberry Point .....	25.00	Popejoy .....	15.00
Postville .....	25.00	Readlyn .....	15.00
Odebolt .....	25.00	Rhodes .....	15.00
New London .....	25.00	Royal .....	15.00
Lake Park .....	20.00	Salem .....	15.00
Hubbard .....	25.00	Salix .....	15.00
Early .....	20.00	Smithland .....	15.00
Dysart .....	20.00	South English .....	15.00
Solon .....	15.00	Templeton .....	15.00
Minburn .....	15.00	Westgate .....	15.00
Rudd .....	15.00	Williams .....	15.00
Deep River .....	15.00	Woolstock .....	15.00
Ely .....	10.00	Allison .....	20.00
Ottumwa .....	60.00	Anamosa .....	20.00
Marengo .....	30.00	Arnolds Park .....	20.00
Leon .....	30.00	Bancroft .....	20.00
Manning .....	25.00	Brighton .....	20.00
Alden .....	20.00	Cambridge .....	20.00
Laurel .....	15.00	Center Point .....	20.00
Greenville .....	10.00	Charter Oak .....	20.00
Jackson Jct. .....	10.00	Cincinnati .....	20.00
Jolley .....	10.00	Clermont .....	20.00
Kelley .....	10.00	Conrad .....	20.00
Luxemburg .....	10.00	Dallas .....	20.00
Matlock .....	10.00	Donnellson .....	20.00
Meriden .....	10.00	Dumont .....	20.00
Moorland .....	10.00	Durant .....	20.00
Old Town .....	10.00	Eddyville .....	20.00
Oyens .....	10.00	Elliott .....	20.00
St. Lucas .....	10.00	Elma .....	20.00
Swisher .....	10.00	Fairbank .....	20.00
Udell .....	10.00	Farley .....	20.00
Webster .....	10.00	Fontanelle .....	20.00
Westfield .....	10.00	Afton .....	20.00
Arthur .....	15.00	Gladbrook .....	20.00
Batavia .....	15.00	Graettinger .....	20.00
Boyd .....	15.00	Hospers .....	20.00
Bradgate .....	15.00	Kellerton .....	20.00
Brandon .....	15.00	Keota .....	20.00
Calumet .....	15.00	Lake View .....	20.00
Collins .....	15.00	Mitchellville .....	20.00
Corwith .....	15.00	New Albin .....	20.00
Crawfordsville .....	15.00	Newell .....	20.00
Delmar .....	15.00	Olin .....	20.00
Deloit .....	15.00	Pacific Jct. .....	20.00
Farmersburg .....	15.00	Primghar .....	20.00
Fenton .....	15.00	Schaller .....	20.00
Fort Atkinson .....	15.00	Shelby .....	20.00
Fraser .....	15.00	Sioux Rapids .....	20.00
Fremont .....	15.00	Slater .....	20.00
Garrison .....	15.00	Stratford .....	20.00
Geneva .....	15.00	Tripoli .....	20.00
Gilman .....	15.00	Wall Lake .....	20.00
Goodell .....	15.00	West Bend .....	20.00



## SECRETARY'S REPORT—Continued

West Point .....	20.00	Mallard .....	15.00
Whittemore .....	20.00	Maynard .....	15.00
Winfield .....	20.00	Meservey .....	15.00
Woodward .....	20.00	Orient .....	15.00
Wyoming .....	20.00	Panama .....	15.00
Adel .....	25.00	Quasqueton .....	15.00
Alton .....	25.00	Randolph .....	15.00
Cascade .....	25.00	St. Charles .....	15.00
Coon Rapids .....	25.00	Steamboat Rock .....	15.00
Garner .....	25.00	Tiffin .....	15.00
Holstein .....	25.00	Titonka .....	15.00
Lake Mills .....	25.00	West Chester .....	15.00
Mt. Vernon .....	25.00	Woden .....	15.00
Nashua .....	25.00	Albert City .....	20.00
Parkersburg .....	25.00	Ankeny .....	20.00
Remsen .....	25.00	Aplington .....	20.00
Spirit Lake .....	25.00	Buffalo .....	20.00
W. Burlington .....	25.00	Buffalo Center .....	20.00
Woodbine .....	25.00	Calmar .....	20.00
Albia .....	30.00	Casey .....	20.00
Clarion .....	30.00	Clearfield .....	20.00
Colfax .....	30.00	Davis City .....	20.00
Eagle Grove .....	30.00	Earlham .....	20.00
Eldora .....	30.00	Farmington .....	20.00
Grinnell .....	30.00	Fredericksburg .....	20.00
Madrid .....	30.00	Inwood .....	20.00
Marion .....	30.00	Ireton .....	20.00
Osage .....	30.00	Kanawha .....	20.00
Osceola .....	30.00	Lorimor .....	20.00
Rockwell City .....	30.00	Luverne .....	20.00
Washington .....	30.00	Preston .....	20.00
Waverly .....	30.00	Redfield .....	20.00
West Des Moines .....	30.00	Rockford .....	20.00
West Union .....	30.00	St. Ansgar .....	20.00
Creston .....	40.00	Shellsburg .....	20.00
Oelwein .....	40.00	Springville .....	20.00
Ames .....	50.00	Stanwood .....	20.00
Newton .....	50.00	Thompson .....	20.00
Cedar Rapids .....	90.00	Ute .....	20.00
Blockton .....	20.00	Vail .....	20.00
Atkins .....	15.00	West Branch .....	20.00
Keystone .....	15.00	Whiting .....	20.00
Prescott .....	15.00	Winthrop .....	20.00
Runnells .....	15.00	Dunlap .....	25.00
Clayton .....	10.00	Fayette .....	25.00
Dundee .....	10.00	Grand Jct. .....	25.00
Green Island .....	10.00	Greenfield .....	25.00
Hayesville .....	10.00	Kingsley .....	25.00
McClelland .....	10.00	Lansing .....	25.00
Okobojo .....	10.00	Malvern .....	25.00
Prairieburg .....	10.00	Manly .....	25.00
Rock Falls .....	10.00	Melcher .....	25.00
Tennant .....	10.00	Milford .....	25.00
Westphalia .....	10.00	Monona .....	25.00
Alexander .....	15.00	Nora Springs .....	25.00
Bagley .....	15.00	Ogden .....	25.00
Blue Grass .....	15.00	Orange City .....	25.00
Breda .....	15.00	Rock Valley .....	25.00
Carbon .....	15.00	Sheffield .....	25.00
Charlotte .....	15.00	Sibley .....	25.00
Cleghorn .....	15.00	Sioux Center .....	25.00
Dakota City .....	15.00	Wilton .....	25.00
DeSoto .....	15.00	Bettendorf .....	30.00
Dike .....	15.00	Cresco .....	30.00
East Peru .....	15.00	Denison .....	30.00
Elk Horn .....	15.00	Dyersville .....	30.00
Grafton .....	15.00	Hampton .....	30.00
Greeley .....	15.00	Hawarden .....	30.00
Hastings .....	15.00	Indianola .....	30.00
Huxley .....	15.00	Knoxville .....	30.00
Kimballton .....	15.00	Missouri Valley .....	30.00
La Motte .....	15.00	Monticello .....	30.00
Larchwood .....	15.00	Sac City .....	30.00
Latimer .....	15.00	Vinton .....	30.00
Lawton .....	15.00	Waukon .....	30.00
Lidderdale .....	15.00	Chariton .....	40.00
Lost Nation .....	15.00	Charles City .....	40.00
Malcom .....	15.00	Cherokee .....	40.00



## SECRETARY'S REPORT—Continued

Spencer	40.00	Randalia	10.00
Maquoketa	30.00	Stout	10.00
Perry	40.00	Welton	10.00
Barnum	10.00	Albion	15.00
Beaman	10.00	Clutier	15.00
Bouton	10.00	Hinton	15.00
Donahue	10.00	Imogene	15.00
McCausland	10.00	Kiron	15.00
Moneta	10.00	Little Sioux	15.00
North Liberty	10.00	Low Moor	15.00
N. Washington	10.00	Moorhead	15.00
Rodney	10.00	Norwalk	15.00
St. Anthony	10.00	Plover	15.00
Sageville	10.00	Portsmouth	15.00
Turin	10.00	Princeton	15.00
University Hgts.	10.00	Rowan	15.00
Arcadia	15.00	Terril	15.00
Aredale	15.00	Altoona	20.00
Baldwin	15.00	Churdan	20.00
Castle Hill	15.00	Lehigh	20.00
Farnhamville	15.00	Lowden	20.00
Gilbertville	15.00	Prairie City	20.00
Harpers Ferry	15.00	Riverton	20.00
Lakota	15.00	Sabula	20.00
Lawler	15.00	Stanton	20.00
Lynnville	15.00	Ackley	25.00
Lytton	15.00	Correctionville	25.00
Marble Rock	15.00	Guthrie Center	25.00
Maurice	15.00	Lenox	25.00
Miles	15.00	Manson	25.00
Modale	15.00	Panora	25.00
New Vienna	15.00	West Liberty	25.00
Palmer	15.00	Carroll	30.00
Persia	15.00	Harlan	30.00
Pilot Mound	15.00	Jefferson	30.00
Sully	15.00	Le Mars	30.00
Zearing	15.00	Boone	50.00
Anthon	20.00	Oskaloosa	50.00
Camanche	20.00	Mason City	60.00
Colo	20.00	Dubuque	80.00
Dow City	20.00	Sioux City	90.00
Hedrick	20.00	Archer	10.00
Kellogg	20.00	Dana	10.00
Lewis	20.00	Harper	10.00
Marathon	20.00	Morley	10.00
Mechanicsville	20.00	Plain View	10.00
Russell	20.00	Ricketts	10.00
Sutherland	20.00	Rinard	10.00
Swea City	20.00	Alvord	15.00
Walnut	20.00	Brayton	15.00
Wellman	20.00	Dedham	15.00
Akron	25.00	Earling	15.00
Alta	25.00	Floyd	15.00
Avoca	25.00	Garnaville	15.00
Belmond	25.00	Hancock	15.00
Eldon	25.00	Lacona	15.00
Griswold	25.00	Letts	15.00
Grundy Center	25.00	Renwick	15.00
Hartley	25.00	Underwood	15.00
Mapleton	25.00	Worthington	15.00
Marcus	25.00	Adair	20.00
Paullina	25.00	Bode	20.00
Sanborn	25.00	Burt	20.00
What Cheer	25.00	Cumberland	20.00
Audubon	30.00	Dexter	20.00
Bedford	30.00	Hall	20.00
Lake City	30.00	Little Rock	20.00
Mt. Pleasant	30.00	Livermore	20.00
Onawa	30.00	Lone Tree	20.00
Villisca	30.00	Montrose	20.00
Atlantic	40.00	Murray	20.00
Fairfield	40.00	Ossian	20.00
Red Oak	40.00	Oxford Jet.	20.00
Ft. Madison	50.00	Pomeroy	20.00
Davenport	90.00	Radcliffe	20.00
Rippey	15.00	Schleswig	20.00
Callendar	15.00	Britt	25.00
Lincoln	10.00	Sumner	25.00



## SECRETARY'S REPORT—Continued

Pella	30.00	Waterloo	80.00
Fort Dodge	60.00	West Okoboji	10.00
Atalissa	10.00	Coin	15.00
Chatsworth	10.00	Marshalltown	50.00
Somers	10.00	Alburnett	10.00
Vining	10.00	Elkport	10.00
Zwingle	10.00	Guernsey	10.00
College Springs	15.00	Halbur	10.00
Everly	15.00	Lone Rock	10.00
Gravity	15.00	Long Grove	10.00
Ladora	15.00	Mt. Union	10.00
Newhall	15.00	Beacon	15.00
Ryan	15.00	Epworth	15.00
Thurman	15.00	Rembrandt	15.00
Allerton	20.00	Waucoma	15.00
Ashton	20.00	Essex	20.00
Goldfield	20.00	Lineville	20.00
Jewell	20.00	Sergeant Bluff	20.00
Lisbon	20.00	Lamoni	25.00
Ocheydan	20.00	Manilla	25.00
Story City	25.00	Hamburg	30.00
Keokuk	50.00	Sheldon	30.00
Andover	10.00	Iowa City	50.00
Dixon	10.00	Clinton	60.00
Goose Lake	10.00	Clemons	15.00
Orchard	10.00	Hanlontown	10.00
Searville	10.00	Rodman	10.00
Thornburg	10.00	Volga	15.00
Birmingham	15.00	Wallingford	15.00
Bondurant	15.00	Bonaparte	20.00
Boxholm	15.00	Lamont	20.00
Coulter	15.00	Neola	20.00
Eldridge	15.00	McGregor	25.00
Grand Mound	15.00	Shenandoah	40.00
Grand River	15.00	Drakesville	10.00
Harcourt	15.00	Auburn	15.00
Havelock	15.00	Badger	15.00
Nichols	15.00	Waukee	15.00
Oakville	15.00	Bloomfield	30.00
Dows	20.00	Bertram	10.00
Exira	20.00	Hudson	15.00
Milton	20.00	Carpenter	10.00
Pleasantville	20.00	Galt	10.00
Riceville	20.00	Truesdale	10.00
Rockwell	20.00	Hazleton	15.00
Roland	20.00	Plymouth	15.00
Gowrie	25.00	Peterson	20.00
Toledo	25.00	Wayland	20.00
Williamsburg	25.00	Webster City	40.00
Belle Plaine	30.00	Maxwell	20.00
Cedar Falls	40.00	Vincent	15.00
Council Bluffs	80.00	Dougherty	15.00
Paton	15.00	Macedonia	15.00
Cumming	10.00	Ringsted	15.00
Gruver	10.00	Earlville	20.00
Agency	15.00	Glidden	20.00
Alta Vista	15.00	Manchester	30.00
Arion	15.00	Donnan	10.00
Buckeye	15.00	Jamaica	15.00
Granger	15.00	Danbury	20.00
Harris	15.00	Decorah	30.00
Klemme	15.00	Pioneer	10.00
Libertyville	15.00	Wahpeton	10.00
Marne	15.00	Carter Lake	15.00
Quimby	15.00	Fonda	25.00
Rake	15.00	Blairstown	15.00
Walker	15.00	Craig	10.00
Yale	15.00	Hurstville	10.00
Armstrong	20.00	Doon	20.00
Aurelia	20.00	Sloan	20.00
Battle Creek	20.00	Iowa Falls	30.00
Central City	20.00	Ellston	10.00
Oxford	20.00	Nodaway	15.00
Shell Rock	20.00	Regis Fees	225.00
Oakland	25.00	Wadena	15.00
Stuart	25.00	Sherrill	10.00
Independence	30.00	State Center	25.00
Winterset	30.00	Stockton	10.00



## SECRETARY'S REPORT—Continued

Le Grand	15.00	Blencoe	15.00
Thornton	15.00	Ackworth	10.00
Van Horne	20.00	Farragut	15.00
Tipton	30.00	Elgin	20.00
Wheatland	20.00	Emmetsburg	30.00
Ruthven	20.00	St. Paul	10.00
North English	20.00	Montezuma	25.00
Treynor	15.00	Rowley	15.00
Luther	10.00	Thor	15.00
Gray	10.00	Urbana	15.00
Toronto	10.00	Ferguson	10.00
Algona	30.00	Stockport	15.00
Coburg	15.00	Westside	15.00
Des Moines	150.00	Moville	20.00
Wesley	15.00	Tama	30.00
Danville	15.00	Clare	15.00
Cromwell	10.00	Henderson	15.00
Superior	10.00	Janesville	15.00
New Liberty	10.00	Pisgah	15.00
Garber	10.00	LeClaire	20.00
Buck Grove	10.00	Morning Sun	20.00
Searsboro	10.00	Reinbeck	25.00
Northboro	15.00	Whitten	10.00
Olds	15.00	Center Junction	10.00
Ollie	15.00	Rodman	100.00
Moravia	20.00	New Virginia	15.00
Arlington	20.00	New Providence	15.00
Wellsburg	20.00	Webb	15.00
Pierson	20.00	Marquette	20.00
Berkley	10.00	Clarksville	25.00
Rock Rapids	30.00	North Buena Vista	10.00
Monmouth	10.00	Mitchell	10.00
Garwin	15.00	Duncombe	15.00
Rutland	15.00	Silver City	15.00
Andrew	15.00	Barnes City	15.00
Brunsville	10.00	Cushing	15.00
Owasa	10.00	Ellsworth	15.00
Delaware	10.00	Luzerne	10.00
Ayrshire	15.00	Lake View	86.25
University Park	15.00	Morrison	10.00
Defiance	15.00	Kalona	20.00
Estherville	30.00	Lanesboro	15.00
Washta	15.00	St. Olaf	10.00
Dayton	20.00	Leighton	10.00
Leland	10.00	Holland	10.00
Corning	30.00	Rolfe	25.00
Spillville	15.00	Colwell	10.00
DeWitt	30.00	Exline	15.00
Maysville	10.00	Marysville	10.00
Orleans	10.00	Castalia	10.00
Carson	20.00	Galva	15.00
Riverside	20.00	Stanley	10.00
LaPorte City	25.00	McIntire	15.00
Sharpsburg	10.00	Laurens	25.00
Mediapolis	20.00	Durango	10.00
Urbandale	20.00	Gilbert	15.00
Merrill	20.00	Keswick	15.00
Kirkman	10.00	Union	15.00
Dickens	15.00	Lovilia	20.00
Nevada	30.00	Linn Grove	15.00
Martelle	10.00	Ridgeway	15.00
Baxter	20.00	Calamus	10.00
New Hampton	30.00	Peosta	10.00
Truro	15.00	Nemaha	10.00
Middletown	10.00	Blairsburg	30.00
Bennett	15.00	Lohrville	35.00
George	20.00	Fertile	15.00
Diagonal	20.00	Gilmore City	20.00
Clarence	20.00	Ainsworth	15.00
Denver	15.00	Fostoria	10.00
Blakesburg	15.00	Braddyville	15.00
Colesburg	15.00	Dallas Center	20.00
Waterville	15.00	Muscatine	50.00
Spragueville	10.00	Hirschburg and Reynolds	40.60
Chester	15.00	New Market	20.00
Bassett	10.00	Millersburg	10.00
Fairfax	10.00	Patterson	10.00



## REPORT OF MUNICIPAL FINANCES

## SECRETARY'S REPORT—Continued

Mingo .....	15.00	Hardy .....	10.00
Brooklyn .....	25.00	Martensdale .....	10.00
Delta .....	20.00	Stockport .....	15.00
Palo .....	100.00		

## Disbursements August 1, 1940 to August 1, 1941

N. Cadwell .....	\$ 102.51	F. G. Pierce .....	200.00
M. Offman .....	100.00	Minnie Offman .....	100.00
P.M. Marshalltown .....	10.00	Clerk Hire .....	60.00
F. G. Pierce .....	200.00	Office Rent .....	30.00
Clerk Hire .....	60.00	Newell Cadwell .....	133.10
Office Rent .....	30.00	Mun. Pub. Co. ....	399.40
P.M. Marshalltown .....	65.76	P.M. Marshalltown .....	65.76
Office Cash .....	5.00	Marshall Print .....	176.27
Mun. Pub. Co. ....	400.55	P.M. Marshalltown .....	15.78
F. G. Pierce .....	38.19	P.M. Marshalltown .....	2.82
P.M. Marshalltown .....	12.00	D. K. Brown .....	5.36
Office Cash .....	10.00	P.M. Marshalltown .....	9.95
Marjorie Childs .....	10.00	P.M. Marshalltown .....	15.74
Dorothy Childs .....	10.00	F. G. Pierce .....	200.00
W. C. Rush .....	16.74	Minnie Offman .....	100.00
R. B. Slippy .....	64.20	Newell Cadwell .....	111.42
O. B. Rogers .....	43.40	Clerk Hire .....	60.00
Newell Cadwell .....	12.56	Office Expense .....	30.00
J. F. Walter .....	75.19	Mun. Pub. Co. ....	400.55
L. H. Childs .....	62.25	I.P.C. Bureau .....	9.40
Hotel Chieftain—(Check Returned)		Iowa Printing Co. ....	35.51
Minnie Offman .....	26.69	F. T. Van Liew .....	11.60
Cor Van de Steeg .....	25.00	Office Cash .....	5.00
W. M. Dean .....	13.95	Iowa Assoc. Org. (Secy.) .....	5.00
F. G. Pierce .....	200.00	P.M. Marshalltown .....	15.82
Minnie Offman .....	100.00	Wm. Dean .....	20.38
Newell Cadwell .....	100.00	Wm. Dean .....	19.17
Clerk Hire .....	60.00	Carl Malmberg .....	22.50
Office Rent .....	30.00	H. A. Willoughby .....	17.30
Mun. Pub. Co. ....	400.35	Don Mullan .....	32.16
Wm. Dean .....	16.44	Max Conrad .....	27.85
Loring Supply Co. ....	10.90	Frank Hass .....	26.50
F. G. Pierce .....	138.87	E. R. Boyle .....	15.00
Clinton Delegation .....	20.00	Frank LaPoint .....	11.90
Burlington Delegation .....	10.00	G. W. Darling .....	14.00
L. F. Albers .....	10.00	Newell Cadwell .....	117.77
Frank A. Hass .....	10.00	L. P. Beck .....	23.75
Helene C. Heiberger .....	10.00	L. H. Childs .....	42.25
Nellie Mygatt .....	10.00	Cancelled Check .....	00.00
Mayor and Mrs. J. F. Walter .....	10.00	O. B. Rogers .....	36.63
Iowa Press .....	10.22	O. B. Rogers .....	29.86
D. K. Brown .....	1.79	Minnie Offman .....	43.26
B. W. Garrett .....	9.50	F. G. Pierce .....	200.00
F. G. Pierce .....	200.00	Minnie Offman .....	80.00
Minnie Offman .....	100.00	Clerk Hire .....	60.00
Newell Cadwell .....	100.00	Office Rent .....	30.00
Clerk Hire .....	60.00	A. E. Johnson .....	27.00
Office Rent .....	30.00	Savery Hotel .....	71.78
Iowa Printing Co. ....	18.87	Cor Van de Steeg .....	29.00
P.M. Marshalltown .....	15.47	Wm. Dean .....	49.20
Mun. Pub. Co. ....	399.40	J. F. Walter .....	113.85
P.M. Marshalltown .....	15.60	Mun. Pub. Co. ....	392.90
F. G. Pierce .....	200.00	Ralph B. Slippy .....	25.02
Minnie Offman .....	100.00	Bruce B. Watts .....	21.13
Newell Cadwell .....	100.00	I.P.C. Bureau .....	11.65
Clerk Hire .....	60.00	Berkowitz Envelope Co. ....	40.97
Office Rent .....	30.00	Iowa Printing Co. ....	5.20
Mun. Pub. Co. ....	400.05	Moehrls .....	6.12
R. B. Slippy .....	27.96	Wm. Dean .....	36.08
W. M. Dean .....	33.40	P.M. Marshalltown .....	17.01
L. H. Childs .....	19.62	Carl Malmberg .....	20.35
Max Conrad .....	19.00	F. G. Pierce .....	200.00
Don Mullan .....	37.15	Minnie Offman .....	80.00
J. F. Walter .....	17.64	Newell Cadwell .....	107.81
Iowa Press .....	10.75	Clerk Hire .....	60.00
Iowa Printing Co. ....	4.54	Office Expense .....	30.00
F. T. Van Liew .....	17.00	Mun. Pub. Co. ....	395.40
F. G. Pierce .....	62.26	Minnie Offman .....	59.37
O. B. Rogers .....	35.43	P.M. Marshalltown .....	15.47
		F. G. Pierce .....	57.48



## SECRETARY'S REPORT—Continued

Savery Hotel .....	187.34	Office Cash .....	5.00
Minnie McCutcheon .....	1.65	Secretary of State .....	1.50
Clerk Supreme Court .....	5.75	L. M. Crookham .....	25.00
Carl Malmborg .....	32.50	P.M. Marshalltown .....	8.55
Max Conrad .....	21.60	Newell Cadwell .....	95.00
P.M. Marshalltown .....	15.47	Minnie Offman .....	80.00
O. B. Rogers .....	31.51	F. G. Pierce .....	200.00
Minnie Offman .....	36.85	Clerk Hire .....	60.00
F. G. Pierce .....	200.00	Office Rent .....	30.00
Minnie Offman .....	80.00	O. B. Rogers .....	46.94
Newell Cadwell .....	100.00	Mun. Pub. Co. ....	401.50
Clerk Hire .....	60.00	Iowa Printing Co. ....	25.25
Office Expense .....	30.00	I.P.C. Bureau .....	5.90
Savery Hotel .....	202.89	F. G. Pierce .....	200.00
F. G. Pierce .....	43.60	Minnie Offman .....	80.00
O. B. Rogers .....	22.23	Newell Cadwell .....	100.00
K. de Haan .....	2.25	Clerk Hire .....	60.00
Mun. Pub. Co. ....	395.55	Office Rent .....	30.00
I.P.C. Bureau .....	11.89	Mun. Pub. Co. ....	402.85
J. F. Walter .....	111.61	Klipto Company .....	2.10
P.M. Marshalltown .....	65.76	State Printer .....	2.04
Wm. Dean .....	1.02	Wm. Dean .....	18.87
P.M. Marshalltown .....	9.65	Max Conrad .....	15.20
F. G. Pierce .....	200.00	Orville Rogers .....	20.67
Newell Cadwell .....	100.00	P.M. Marshalltown .....	65.76
Minnie Offman .....	80.00	J. E. Irwin .....	46.30
Clerk Hire .....	60.00	O. B. Rogers .....	21.50
Office Rent .....	30.00	F. G. Pierce .....	96.25
I.P.C. Bureau .....	6.30	Marshall Print .....	185.29
Mun. Pub. Co. ....	399.40		
Ralph B. Slippy .....	25.72		

## AUDITOR'S REPORT

To Hon. Chet B. Akers, Auditor of State:

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, 1940, and ending July 31, 1941, and herewith hand you my report.

A detailed audit was made of all receipts and expenditures of the League and all records were in proper order. No detailed record of receipts is included in the report but a list of all membership fees is available.

The following exhibit shows the receipts from various sources for the last two years together with the increase or decrease as the case may be. It can be seen that there has been a small increase in both league dues and registration fees, and a larger increase for revising ordinances, which was a source of revenue made available to the League last year.

## COMPARATIVE STATEMENT—RECEIPTS

	Aug. 1, 1939 to July 31, 1940	Aug. 1, 1940 to July 31, 1941	Increase or Decrease
League Dues .....	\$14,940.00	\$15,000.00	\$ 60.00
Registration Fees .....	165.00	225.00	60.00
Revising Ordinances .....	103.70	404.04	300.34
Refund of Costs .....		40.60	40.60
Total.....	\$15,208.70	\$15,669.64	\$460.94

A different classification for expenditures is used this year, which was made up by the Secretary, showing several main classifications of accounts. The distribution of expenditures as made up by the Secretary was used by the examiner after verification of each individual item.



## REPORT OF MUNICIPAL FINANCES

No comparative statement is shown of expenditures due to the new classification, but such a statement will now be possible in the future.

One check is shown as outstanding and a verification of the bank balance is included in the report.

The examiner wishes to thank the Secretary and his assistants for the courtesies shown and the cooperation given.

T. E. DeHART,  
Examiner.

## LEAGUE OF IOWA MUNICIPALITIES

August 1, 1940 Through July 31, 1941

Balance August 1, 1940.....\$ 157.57

## RECEIPTS

League Dues .....	\$15,000.00	
Revising Ordinances .....	404.04	
Registration Fees (Convention) .....	225.00	
Costs—Tax Suit .....	40.60	15,669.64
Total to Account for .....		\$15,827.21

## DISBURSEMENTS

League Headquarters:		
Secretary's Salary .....	\$ 2,400.00	
Assistant Secretary's Salary .....	1,080.00	
Attorney's Salary and Expense .....	1,267.61	
Clerk Hire .....	720.00	
Office Rent .....	360.00	
Printing and Supplies .....	456.39	
Postage .....	360.40	
Press Clippings .....	66.11	
Office Cash .....	25.00	
Officers' Expenses—Meetings .....	283.25	
Officers' Expenses—Other .....	21.40	
Secretary's Trips .....	56.02	
Telephone and Telegraph .....	64.48	
Other Expenses .....	33.04	\$ 7,193.70

Official Publication:		
Municipal Publishing Company .....		4,787.90

Legislation Expense:		
Legislative Headquarters .....	\$ 462.01	
Officers and Committees Expenses....	849.68	
Secretary's Expense .....	101.08	
Assistant Secretary's Expense .....	139.48	
Printing .....	41.63	
Postage .....	81.97	
Other Expense .....	3.90	1,679.75

Convention Expense:		
Secretary and Staff .....	\$ 178.12	
Officers' Expense .....	373.42	
Reporters .....	20.00	
Prizes .....	80.00	
Other Expenses .....	35.90	\$ 687.44



## FINANCIAL STATEMENT

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Utilities Subdivision:		
Miscellaneous Expense .....	37.87	.
Mayor's Book:		
Miscellaneous Expense (Rogers) .....	76.80	
Tax Commission Suit:		
Miscellaneous Expense (Irwin) .....	46.30	\$14,509.76
Balance July 31, 1941 .....		<u>\$ 1,317.45</u>

## LEAGUE OF IOWA MUNICIPALITIES

## Reconciliation of Balances

August 1, 1940 Through July 31, 1941

Bank Balance July 31, 1941 Fidelity Savings Bank.....	\$ 1,319.49
Secretary's Balance July 31, 1941.....	1,317.45
Difference .....	<u>\$ 2.04</u>
Difference is an Outstanding Check as Follows:	
Check No. 2440, dated July 10, 1941,	
Issued to the State Printer.....	<u>\$ 2.04</u>

## CERTIFICATION OF BANK BALANCES

As of Date of July 31, 1941

AUDITOR OF STATE, DES MOINES, IOWA.

I, E. H. Nyce, Assistant Cashier 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, 1941, to the credit of Frank G. Pierce as Secretary-Treasurer, funds belonging to League of Iowa Municipalities, located in Marshall County in the sum of \$1,319.49.

Signed E. H. NYCE,  
Assistant Cashier.



STATE LIBRARY OF IOWA



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