

State of Iowa
1942

REPORT ON
Municipal Finances

FOR THE
YEAR ENDING MARCH 31, 1942

STATISTICS OF CITIES AND TOWNS OF IOWA

CHET B. AKERS
Auditor of the State

T. E. De HART
Supervisor of Municipal Accounts

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-fourth annual report of the Auditor of State, Department of Municipal Finances and Accounting, as provided by sections 130.4-1 and 5682, Code, 1939.

CHET B. AKERS,
Auditor of State.

Des Moines, Iowa.

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FINANCIAL AND MUNICIPAL ACCOUNTING

REPORT OF THE DEPARTMENT

The financial transactions of cities and towns of Iowa for the municipal year April 1, 1941 to March 31, 1942, 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. The town of Hopeville in Clarke County is still not active but the incorporation has not been discontinued. One town, Windsor Heights, in Polk County, was incorporated during this period, and is shown for the first time.

Reconcilliation 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, 1941.

At the end of the statistical tables will be found the annual report of the League of Iowa Municipalities, as compiled by this department, and required by Section 5684 of the Code of 1939.

The cities and towns of the state have cooperated exceptionally well with the department in furnishing material for this report.

COMMISSION GOVERNED CITIES

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

SPECIAL CHARTER CITIES AND TOWNS

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

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.....	\$29,123,515.89	\$7,215,024.53
Total disbursements, all sources.....	28,024,420.23	7,128,822.11
Population, 1940 census.....	1,139,123	416,387
Receipts per capita.....	25.57	17.33
Disbursements per capita.....	24.60	17.12

CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
AND PERCENTAGE OF TOTAL

	Cities	Per Cent of Total	Towns	Per Cent of Total
Receipts:				
County Tax Receipts.....	\$13,656,669.29	46.89	\$2,524,477.51	34.99
Office Receipts.....	2,395,506.81	8.22	638,756.02	8.85
Street Department.....	736,141.16	2.53	132,135.19	1.83
Municipal Industries.....	9,010,590.42	30.94	3,055,380.80	42.35
Sale of Bonds.....	2,413,192.35	8.29	828,930.41	11.49
Miscellaneous	911,415.86	3.13	35,344.60	.49
Total	\$29,123,515.89	100.00	\$7,215,024.53	100.00
Expenditures:				
General Government.....	\$ 1,377,764.15	4.92	\$ 634,653.24	8.90
Protection of Life and Property.....	4,178,597.77	14.91	442,025.04	6.20
Health Department.....	1,685,827.79	6.02	319,079.80	4.48
Street Department.....	3,938,069.32	14.05	1,256,923.70	17.63
Municipal Industries.....	9,945,654.69	35.49	3,171,299.58	44.49
Bond Payments.....	4,682,443.92	16.71	1,202,114.45	16.86
Miscellaneous	2,216,062.59	7.90	102,726.30	1.44
Total	\$28,024,420.23	100.00	\$7,128,822.11	100.00

MUNICIPAL INDEBTEDNESS

	Cities	Towns
General Bonds.....	\$21,470,376.05	\$3,049,721.21
Municipal Industry Bonds.....	7,373,500.00	1,309,866.33
Temporary Loans.....	7,760.44	53,990.00
Outstanding Warrants.....	704,614.31	272,448.00
Judgments	322,237.95	56,264.35
Miscellaneous Debts.....	54,087.93	50,875.80
Total	\$29,932,576.68	\$4,793,174.69
Indebtedness of cities—per capita.....	\$ 26.28	
Indebtedness of towns—per capita.....	11.51	
Combined per capita indebtedness of all cities and towns.....	22.32	

The indebtedness of the cities decreased \$1,632,232.18 while the indebtedness of the towns decreased \$29,967.62 during the 1941-1942 year.

PER CAPITA INDEBTEDNESS—5 YEAR PERIOD

	1937-38	1938-39	1939-40	1940-41	1941-42
Cities	\$32.29	\$33.05	\$31.94	\$27.84	\$26.28
Towns	12.58	13.16	12.48	11.58	11.51
Combined	26.83	27.54	26.47	23.49	22.32

REPORT OF MUNICIPAL FINANCES

PROPERTY SUBJECT TO TAXATION

	Cities	Towns
Real property.....	\$622,295,898.00	\$149,747,038.00
Personal property.....	82,148,280.00	25,053,952.00
Railroad, telephone, telegraph and express companies.....	12,756,505.00	10,265,042.00
Utilities, including transmission lines..	59,395,509.00	6,901,148.00
TOTAL	\$776,596,192.00	\$191,967,180.00
Per capita taxable valuation.....	681.75	461.03
Taxable valuation of moneys and credits.....	220,781,098.00	85,185,375.00
Per capita value of moneys and credits	193.82	204.58

Per capita taxable value last period (1940-41) for cities was \$670.00 and for towns \$462.98. Per capita value of moneys and credits was for cities \$189.89 and for towns \$200.73.

PER CAPITA VALUATIONS—5 YEAR PERIOD

Cities	1937-38	1938-39	1939-40	1940-41	1941-32
Real, Personal, etc.	\$713.78	\$704.71	\$592.37	\$670.00	\$681.75
Moneys and Credits	194.72	188.56	195.08	189.89	193.82
Towns					
Real, Personal, etc.	\$477.51	\$475.39	\$476.87	\$462.98	\$461.03
Moneys and Credits	208.23	203.98	206.11	200.73	204.58

VALUATION OF MUNICIPAL PROPERTY
(Cities Only)

Municipal buildings and personal property.....	\$ 6,387,370.92
Police department.....	1,576,918.99
Fire department.....	4,649,293.32
Hospitals	1,139,064.60
Equipment of streets and alleys.....	1,095,002.83
Bridges	9,016,985.43
Docks, wharves, landings.....	2,552,418.38
Disposal plants.....	10,750,041.17
Markets and public scales.....	301,363.97
Cemeteries	1,431,011.02
Gas works.....	906,597.28
Electric light plants.....	9,889,275.43
Water works.....	40,370,729.60
Libraries	5,828,464.90
Parks	13,244,609.58
All other possessions.....	7,605,317.29
TOTAL.....	\$116,744,464.71
Increase in value of municipal possessions during the past year.....	\$ 603,303.01

RECONCILIATION WITH PRIOR REPORT
CASH ON HAND APRIL 1, 1941

Total balance as shown by prior report.....	\$9,486,134.44		
		Increased	Decreased
Ottumwa	\$ 61,953.14		
Fort Madison			\$ 2,079.91
Ames			118,908.23
Monticello			654.06
Total balance as shown by this report			\$9,426,445.38

TOTAL GENERAL INDEBTEDNESS

Total general in- debtedness as shown by prior report....	\$31,712,283.29		
		Increased	Decreased
Ottumwa	\$115,378.21		
Ames			\$5,878.82
Charles City	562.17		
Estherville		(1)	102,000.00
Glenwood	(2) 4,900.00		
Pella		(3)	1,000.00
Winterset		(1)	79,237.64
Emmetsburg		(1)	78,500.00
Tama			407.50
Monticello	642.87		
Ida Grove			3.00
Villisca		(4)	3,000.00
Mystic	69.28		
Seymour	1,000.00		
Total general indebtedness as shown by this report			\$31,564,808.86

- (1) Revenue bonds shown as general obligation bonds in last report.
 (2) Not shown by prior report.
 (3) Park bonds not shown by prior report
 (4) Bonds shown under different classification.

WARRANTS OUTSTANDING

Total warrants outstanding as shown by prior report	\$722,042.38		
		Increased	Decreased
Ottumwa			3.00
Ames			5,787.82
Charles City	562.17		
Estherville			.02
Winterset	1,762.36		
Monticello	642.87		
Total warrants outstanding as shown by this report			\$ 719,127.94

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CITIES—DATE OF INCORPORATION

No. in order of population	Cities	Date of Incorporation		Population 1940 Census
		First	Last	
	Grand Totals			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

—POPULATION—COUNTY TAX RECEIPTS

County Tax Receipts					No. in order of Population
General Govern- ment	Independent Divisions	Special Assessment	Other Receipts	Grand Total Taxes	
\$ 10,863,436.32	\$ 1,926,787.06	\$ 529,402.09	\$ 337,043.82	\$ 13,656,669.29	
2,335,890.34	247,169.38	151,774.47	156,824.72	2,891,658.91	1
1,143,397.47	88,367.12	9,852.01		1,241,616.60	2
854,748.04	166,009.87	109,442.36	15,709.74	1,145,910.01	3
775,973.16	62,966.82	6,223.27	1,101.06	846,264.31	4
485,315.16	110,477.09	29,037.17	6,652.57	631,481.99	5
570,599.19	142,132.37	26,031.47	9,068.53	747,831.56	6
457,836.36	82,455.39			540,291.75	7
398,241.72	25,652.02	4,856.70		428,750.44	8
319,814.01	41,893.87	10,249.98		371,957.86	9
280,031.98	69,737.21	6,342.65		356,111.84	10
218,671.03	44,401.40	2,530.79	27,343.32	292,946.54	11
199,602.31	47,549.86		61,613.43	308,765.60	12
55,210.37	97,475.94	221.41	203.08	153,110.80	13
112,497.06	21,571.19	1,102.34	10,711.50	145,882.09	14
186,819.77	22,556.95	13,812.00	1,110.89	224,299.61	15
174,526.17	11,801.25			186,327.42	16
102,622.31	11,050.46	276.74		113,949.51	17
29,963.13	24,713.01	37,477.89		92,154.03	18
83,332.83	19,334.09	4,787.38		107,454.30	19
92,168.60	17,396.63	556.62	322.49	110,444.34	20
75,255.45	23,336.38	693.64		99,285.47	21
38,297.62	20,130.44	5,777.73	12,318.21	76,524.00	22
78,287.98	6,613.14	26,795.78	575.79	112,272.69	23
40,787.62	6,206.74			46,994.36	24
59,356.41	13,283.36	1,377.84		74,017.61	25
54,659.30	6,688.89			61,348.19	26
44,191.34	5,920.81			50,112.15	27
27,631.62	3,123.78	3,551.41		34,306.81	28
42,072.42	6,878.35			48,950.77	29
43,369.89	8,349.73	831.81		52,551.43	30
13,238.12	20,913.15			34,151.27	31
23,514.38	8,991.28	16,415.50	9,133.43	58,054.59	32
51,453.52	5,855.58	3,564.84	171.02	61,044.96	33
21,287.99	5,682.40	1,969.44	93.75	29,033.58	34
33,509.00	8,418.57			41,927.57	35
30,942.38				30,942.38	36
18,289.87	3,457.01			21,746.88	37
32,101.37	4,808.02	915.08		37,824.47	38
30,182.14	6,266.22			36,448.36	39
42,845.01	4,202.27	1,048.62	282.00	48,377.90	40
11,485.13	43,231.83	1,621.34	36.68	56,374.98	41
38,194.18	3,224.31	1,210.81		42,629.30	42
32,234.71	7,033.25	527.30		39,795.26	43
21,630.66	3,943.49	779.17		26,353.32	44
17,163.67	18,356.29	1,769.45		37,289.41	45
29,755.69	9,663.79			39,419.48	46
23,178.08	3,276.07	541.01		26,995.16	47
14,303.06	2,100.50			16,403.56	48
10,693.17	2,389.17	1,034.01		14,116.35	49
34,157.47	8,193.73	76.86	2.95	42,431.01	50
17,894.10	4,091.14			21,985.24	51
7,429.70	2,536.68			9,966.38	52
		3,028.48	14.50	3,042.98	53
12,459.83	6,902.59	522.40		19,884.82	54
10,373.27	15,027.21	92.80		25,493.28	55
10,004.00	4,003.52	2,394.65		16,402.17	56
27,896.15	3,083.22			30,979.37	57

REPORT OF MUNICIPAL FINANCES

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	1941	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	
17,221.30	3,819.71	504.41		21,545.42	58
21,894.67				21,894.67	59
23,422.64	3,906.04			27,328.68	60
21,527.84	4,057.88	107.97		25,693.69	61
19,670.22	2,109.89			21,780.11	62
17,125.37	24,714.00	325.40		42,164.77	63
22,705.08	3,242.21			25,947.29	64
17,417.24	4,621.23	183.90		22,222.37	65
23,136.66				23,136.66	66
27,052.57	5,072.37	2,228.92		34,353.86	67
14,397.79	3,253.32	6,436.97	645.50	24,733.58	68
2,937.28	26,463.22			29,400.50	69
21,847.16	5,471.63	2,223.27	3,593.19	33,135.25	70
8,152.15	5,777.57	1,654.33	1,465.27	17,049.32	71
4,806.22	3,684.45	529.19	13,656.44	22,676.30	72
23,570.04		328.17	166.75	24,064.96	73
23,426.24	2,769.81	42.62		26,238.67	74
24,832.22	1,723.98			26,556.20	75
22,075.64	4,365.82			26,441.46	76
31,837.19	3,297.41			35,134.60	77
40,867.41		1,545.38	2,799.70	45,212.49	78
21,629.47	3,227.62	1,105.89		25,962.98	79
25,659.01	2,777.94	161.08		28,598.03	80
3,222.39	12,503.57			15,725.96	81
24,392.09	1,517.02	426.41		26,335.52	82
6,663.85	17,825.65	3,344.23	551.54	28,385.27	83
8,239.28	2,997.47	3,465.64		14,702.39	84
4,494.36	4,401.72	1,725.52		10,621.60	85
8,768.79	17,464.68	223.02		26,456.49	86
15,842.29	3,849.09			19,691.38	87
23,855.20		4,721.39		28,576.59	88
9,594.88	3,023.45			12,618.33	89
14,460.89	4,621.44	310.82		19,393.15	90
17,006.15				17,006.15	91
13,460.97	2,529.10	616.32	199.82	16,806.21	92
18,782.83	1,482.32		51.00	20,316.15	93
12,932.70	2,871.04	944.06		16,747.80	94
18,602.59	1,133.40			19,735.99	95
7,855.10	842.80			8,697.90	96
12,893.82				12,893.82	97
12,983.42	2,411.63	2.10		15,397.15	98
16,885.42				16,885.42	99
2,030.02	6,548.14	814.63		9,392.79	100
2,808.22	12,643.67			15,451.89	101
29,604.15	2,723.64			32,327.79	102
4,500.47	9,588.45	3,032.27	460.24	17,581.43	103
3,549.99	9,113.91			12,663.90	104
9,040.80				9,040.80	105
11,720.63	683.97	143.13		12,547.73	106
16,074.78	1,399.75			17,474.53	107
15,953.45				15,953.45	108
11,902.88	1,961.42			13,864.30	109
12,316.39	1,956.51		76.96	14,349.86	110
5,059.04	4,117.62	1,139.83		10,316.49	111
634.46	2,980.02			3,614.48	112
2,096.45	442.34		87.75	2,626.54	113
3,259.52	16,429.22			19,688.74	114
7,349.33	1,473.09			8,822.42	115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2

No. in order of Population	Cities	Office Receipts					
		Franchise	Poll Tax	Business Licenses	Beer Permits	Cigarette Permits	Dog Licenses
	Grand Totals.....	\$160,284.91	\$ 61,044.04	\$133,574.14	\$472,027.58	\$416,508.20	\$ 22,293.33
1	Des Moines.....	67,219.95		22,845.95	60,178.33	61,050.00	5,486.00
2	Sioux City.....	76,062.71		7,259.00	44,135.00	30,650.00	3,078.75
3	Davenport.....			24,189.70	29,275.00	20,450.00	2,584.00
4	Cedar Rapids.....			3,043.75	32,275.00	21,375.00	3,062.00
5	Waterloo.....		24,362.00	3,536.00	14,775.00	24,750.00	1,685.25
6	Dubuque.....	650.00		4,496.75	30,875.00	17,525.00	541.98
7	Council Bluffs.....	11,250.00		3,443.05	25,325.00	9,275.00	959.00
8	Ottumwa.....	2,692.51		3,236.92	16,050.00	11,975.00	241.00
9	Mason City.....			4,356.00	12,195.00	11,400.00	240.00
10	Clinton.....			2,124.51	14,550.00	10,525.00	152.50
11	Burlington.....	1,200.00		4,257.46	13,050.00	11,800.00	
12	Fort Dodge.....		3,120.00	2,698.25	10,025.00	11,825.00	356.00
13	Marshalltown.....			3,002.28	7,750.00	8,100.00	47.00
14	Muscatine.....				5,000.00	5,675.00	53.45
15	Iowa City.....		2,110.00	69.00	6,500.00	8,500.00	120.00
16	Keokuk.....			845.58	7,300.00	4,350.00	190.00
17	Fort Madison.....			649.00	9,050.00	3,843.75	112.00
18	Ames.....			666.25	2,730.00	3,675.00	
19	Boone.....		2,261.97	939.57	3,769.50	3,206.25	
20	Oskaloosa.....			845.75	3,725.00	4,200.00	
21	Newton.....		211.73	444.00	2,175.00	2,625.00	422.00
22	Cedar Falls.....		2,295.00	795.00	2,025.00	2,756.25	374.75
23	Charles City.....		1,910.00	1,166.29	1,900.00	2,756.25	12.75
24	Centerville.....		1,002.00	1,140.00	1,990.50	2,231.25	56.50
25	Creston.....			960.15	2,900.00	2,625.00	
26	Oelwein.....		1,717.00	669.50	2,125.00	3,018.75	21.00
27	Cherokee.....		375.00	550.00	3,600.00	2,081.25	151.00
28	Knoxville.....		282.00	527.08	2,103.00	2,193.75	16.00
29	Shenandoah.....		722.00	427.55	1,000.00	1,500.00	167.00
30	Fairfield.....		1,188.62	571.83	1,675.00	2,325.00	
31	Webster City.....		985.50	642.80	2,600.00	2,643.75	
32	Spencer.....			1,464.65	3,100.00	3,112.50	99.00
33	Perry.....		416.00	662.55	2,407.00	1,950.00	20.75
34	Atlantic.....			507.25	2,725.00	2,268.75	
35	Red Oak.....		596.65	523.00	2,431.00	2,362.50	9.00
36	Chariton.....		255.00	459.15	1,500.00	1,893.75	62.00
37	Estherville.....		109.50	395.00	1,100.00	1,518.75	119.50
38	Carroll.....			684.00	2,191.00	2,587.50	
39	LeMars.....			661.00	3,600.00	2,175.00	85.00
40	Decorah.....		633.00	449.50	2,085.00	2,756.25	20.00
41	Storm Lake.....		582.00	787.00	1,600.00	1,949.00	127.50
42	Washington.....			382.00	1,800.00	1,706.25	
43	Grinnell.....			543.80	1,500.00	1,462.50	137.75
44	Albia.....		350.00	511.00	1,425.00	1,593.75	
45	Algona.....			602.56	1,200.00	1,575.00	130.00
46	Clarinda.....		1,590.00	376.17	1,180.00	1,725.00	64.00
47	Marion.....			611.40	1,272.00	930.75	78.00
48	Mount Pleasant.....			275.50	500.00	1,500.00	
49	Glenwood.....		117.00	333.00	800.00	600.00	16.00
50	Iowa Falls.....		939.00	526.00	1,000.00	1,687.50	21.00
51	Denison.....			325.17	2,100.00	1,987.50	21.30
52	Independence.....		609.00	1,252.00	852.00	2,025.00	
53	West Des Moines.....	609.74		357.52	1,437.50	993.75	
54	Vinton.....		177.50	107.00	1,325.00	1,481.25	98.00
55	Waverly.....		1,170.03	168.75	1,750.00	1,350.00	13.50
56	Indianola.....		285.00	102.75	600.00	1,181.25	
57	Jefferson.....			401.50	1,500.00	1,575.00	

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	
\$340,432.31	\$136,909.62	\$80,777.07	\$33,371.92	\$208,508.15	\$5,237.52	\$62,468.20	\$262,069.82	\$2,395,506.81	
130,094.53	38,430.82	2,659.81	1,696.50	70,314.06		496.67	38,771.37	499,243.99	1
24,431.79	10,907.87		4,062.48	27,446.45	1,278.69	2,085.91	4,299.19	235,697.84	2
16,031.86	12,307.00						4,258.55	199,096.11	3
15,351.20	14,676.95			823.50		3,456.99	4,449.10	98,513.49	4
40,043.81	21,299.16	14,776.78	1,911.78	3,174.22	1,749.61	1,984.00	7,499.65	161,547.26	5
12,817.56	7,492.96			1,833.41		211.37	5,285.65	81,729.68	6
9,439.43	1,768.65		14,740.75	2,864.00		739.15	2,216.94	82,020.97	7
5,791.60	113.60	4,688.07	100.00	3,091.35		5,690.41	701.53	54,371.99	8
6,151.57	4,074.02	84.69	6,011.98	2,305.25		284.99	38,901.52	86,005.02	9
9,096.71	1.00	137.10		16,121.81		13,195.31	1,235.50	67,139.44	10
10,726.53	3,826.14			9,796.10		4,283.01	295.00	59,234.24	11
8,148.02	2,376.00	3,797.98		76.00	18.19	16.16	989.50	43,446.10	12
4,338.61	1,963.70			5,023.62		3,530.72	1,259.74	35,015.67	13
1,318.75				565.34		120.89	10,783.32	23,516.75	14
4,545.12	4,078.81	544.76		2,333.38	562.74	448.29	464.77	30,276.87	15
552.91	570.75	743.63		1,014.23		1,923.96	2,394.71	19,885.77	16
3,602.00	485.50		432.20	30.00	144.16	2,026.09	4,656.09	25,030.79	17
3,787.90	3,510.63	501.16		128.93	81.01		73,963.51	89,044.39	18
1,175.50	581.80			4,000.60		933.55	859.87	17,728.61	19
1,309.50	391.15			1.00			4,513.60	14,986.00	20
683.75	366.50			230.00		179.55	6,985.38	14,322.91	21
3,047.85	1,524.59	893.74		316.67		48.00	1,895.25	15,972.10	22
602.07	405.00	16,139.91		586.46		58.59	538.11	26,075.43	23
1,014.93				55.00		204.46	448.35	8,142.99	24
856.50							620.29	7,961.94	25
1,696.35				665.22	806.84	8.13	1,651.85	12,379.64	26
90.00	179.50				111.12		1,499.48	8,637.35	27
142.84				73.41			489.98	5,828.06	28
529.63	255.15	7,268.93		2,521.70		1,097.75	119.45	15,609.16	29
		306.46		502.45		60.40	26.61	6,656.37	30
1,918.35	743.50			1,175.93		2,097.92	308.51	13,116.26	31
408.75	1.00			15.25		42.61	570.58	8,814.34	32
178.73		53.00	5.40	2,881.46		1,517.69	8.91	10,101.49	33
392.00				1,361.66		97.00	55.03	7,406.69	34
180.05				103.08		122.90	583.43	6,911.61	35
149.05			264.32	93.00			103.84	4,780.11	36
340.00	173.75			16,968.70			3,129.89	23,855.09	37
737.45		6,160.08		315.95		1,154.45	40.78	13,871.21	38
798.80				250.00			57.62	7,627.42	39
304.25	67.00	537.88		686.86		240.95	507.85	8,288.54	40
71.75		78.79	3,881.86	909.25		414.70	17.65	10,419.50	41
184.50	27.00	2,560.69		357.59		68.31		7,086.34	42
238.25		289.93		695.00		1,098.61	116.70	6,082.54	43
484.50						5.00	1,166.31	5,535.56	44
186.50				75.00			89.27	3,858.33	45
1,633.50	78.00			1,547.50		54.17	49.50	8,297.84	46
1,802.95	328.00		.40	772.96			714.32	6,510.78	47
493.00				1,021.70			102.38	3,892.58	48
20.00	6.00			1,970.00		78.21	23.75	3,963.96	49
535.93				177.40		417.80	624.18	5,928.81	50
134.55			1.40	50.00	106.95	31.75	152.89	4,911.51	51
	3.00					653.50	127.55	5,522.05	52
116.00	337.50	729.00	7.00	443.94		385.38	.75	5,418.08	53
158.15					100.41	134.42	1,241.50	4,823.23	54
442.15	130.70	330.51		212.45		47.25	3,366.32	8,981.66	55
97.25		252.35		190.00			470.01	3,178.61	56
10.00	132.50	7.71		37.68		91.00	848.15	4,603.54	57

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2

No. in order of Population	Cities	Office Receipts					
		Franchise	Poll Tax	Business Licenses	Beer Permits	Cigarette Permits	Dog Licenses
58	Maquoketa			1,270.80	2,014.00	1,950.00	17.00
59	Anamosa		826.30	40.00	925.00	1,068.75	89.00
60	Eagle Grove		620.04	147.00	900.00	1,406.25	
61	Hampton		381.00	245.50	1,800.00	1,462.50	1.00
62	Missouri Valley		412.00	345.00	1,408.00	900.00	78.00
63	Sheldon			4,053.41			
64	Clear Lake			310.00	1,835.00	2,362.50	69.00
65	Manchester		390.00	405.00	1,075.00	1,837.50	22.00
66	Harlan			273.01	1,650.00	1,537.50	12.00
67	Pella	600.00	585.00	166.16	400.00	768.75	95.00
68	Winterset			424.84	1,200.00	1,368.75	
69	Eldora			195.00	697.50	1,368.75	
70	Cresco		420.00	218.67	1,820.00	1,668.75	
71	Onawa			250.00	1,021.00	1,106.25	
72	Emmetsburg		50.00	704.25	1,300.00	1,743.75	23.00
73	Nevada		294.00	325.75	925.00	1,218.75	
74	Osceola		47.50	280.00	1,525.00	1,368.75	
75	Belle Plaine			665.72	1,150.00	1,200.00	
76	Osage			230.00	1,075.00	1,050.00	
77	Sac City			50.00	1,000.00	1,293.75	
78	Bettendorf			601.50	674.00	900.00	68.00
79	Waukon		234.00	225.00	2,167.00	1,500.00	
80	Clarion		5.00	347.38	750.00	1,068.75	22.00
81	New Hampton		507.00	175.00	1,750.00	1,612.50	
82	Tama		297.00	224.25	1,455.00	1,500.00	
83	Humboldt		238.00	452.00	765.00	1,125.00	
84	Bloomfield			193.00	750.00	825.10	
85	Hawarden			70.00	800.00	862.50	
86	Rock Rapids			187.00	1,690.00	868.75	
87	Monticello		393.00	130.00	824.00	1,143.75	166.00
88	Forest City		249.00	910.00	1,150.00	843.75	
89	Tipton		357.50	243.00	300.00	825.00	
90	Audubon		202.50	88.25	1,068.00	1,143.75	
91	Rockwell City		215.00	116.00	425.00	750.00	65.00
92	Sibley		352.50	190.00	700.00	1,031.25	
93	Sigourney		249.00	187.50	1,000.00	843.75	
94	Leon			364.19	425.00	925.00	34.00
95	Marengo		630.75	278.00	1,200.00	900.00	81.00
96	Colfax		153.00	96.00	500.00	525.00	33.10
97	Ida Grove			463.50	512.00	750.00	2.00
98	Lake City			63.00	1,009.00	825.00	
99	DeWitt		159.00	215.00	2,225.00	1,443.75	15.00
100	Hamburg			172.50	400.00	675.00	16.00
101	Corning		381.00	426.00	750.00	900.00	2.00
102	Spirit Lake		402.00	258.00	650.00	716.50	
103	Bedford			186.75	609.00	450.00	7.00
104	Dyersville		342.50	38.00	1,050.00	1,087.50	
105	Belmond		377.45	291.00	1,163.25	762.50	45.00
106	Madrid		339.00	148.00	793.00	637.50	
107	Toledo				300.00	600.00	
108	Guthrie Center		147.50	496.25	1,025.00	750.00	5.00
109	West Union			146.00	1,000.00	825.00	
110	Grundy Center		390.00	220.00	600.00	825.00	74.00
111	Villisca			328.15	515.00	693.75	
112	Mystic		21.00	111.50	500.00	300.00	
113	Eldon			22.50	500.00	300.00	
114	Stuart			237.58	500.00	862.10	
115	Seymour		3.00	204.04	206.00	374.75	

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	
42.00		35.00		51.00		1,507.50	503.77	7,391.07	58
22.58	36.50			5.00		12.16	478.61	3,503.90	59
672.55				107.00			406.06	4,258.90	60
2.15	70.80			761.31		22.32	339.00	5,085.58	61
584.63				98.15			162.69	3,988.47	62
130.40			228.35	3,326.42				7,738.58	63
176.25	194.75					12.50	245.43	5,205.43	64
171.18		1,023.55		114.75			31.00	5,069.98	65
49.50	111.00			148.00		8.00	109.76	3,898.77	66
144.85				1,341.89	2.00	759.04	13.77	4,876.46	67
536.35	42.50					73.64	17.30	3,663.38	68
333.30	44.00						117.51	2,756.06	69
328.25				247.33		32.56	236.22	4,971.78	70
348.25	22.00			146.00		84.70	418.29	3,396.49	71
359.65		42.00		695.00		2,137.14	132.35	7,187.14	72
133.50				591.50			4,459.84	7,948.34	73
224.75				89.78	59.25	30.75	388.50	4,014.28	74
							540.57	3,556.29	75
33.75	48.00						9.61	2,446.36	76
5.00		604.35		1,229.75		210.85	8.15	4,401.85	77
2,543.67	637.40			121.56				5,546.13	78
292.83				22.50		50.75	140.43	4,632.51	79
40.50	41.00						2,001.76	4,276.39	80
	52.00	1,522.21		431.50			873.37	6,923.58	81
96.08	766.50					20.66	8.28	4,367.77	82
71.55		6,868.00				24.13	534.52	10,078.20	83
241.20	944.77			311.50		6.50	304.06	3,576.13	84
89.30				119.00		65.52	28.75	2,035.07	85
	34.00			453.75		90.63	11.05	3,335.18	86
2.00				342.01		2.50	1.38	3,004.64	87
194.85				1,015.75				4,363.35	88
				210.00	85.00	115.98	593.63	2,730.11	89
101.85	49.00		2.00	1,299.35	131.55		40.96	4,127.21	90
52.00			23.00				5,208.23	6,854.23	91
12.00	17.00		2.50			23.65	4,061.05	6,389.95	92
47.00	112.20			458.58		38.98	445.10	3,382.11	93
236.22				341.00		7.69	124.67	2,457.77	94
128.65	25.00			65.00		3.00	319.39	3,630.79	95
55.85				165.00		2,300.00	227.93	4,055.88	96
25.00				465.45		135.00	44.68	2,397.63	97
						4.68	15.19	1,916.87	98
296.45							18.43	4,372.63	99
197.00				65.00		22.91	11.05	1,559.46	100
92.65	9.00	4,260.27		134.57			55.00	7,010.49	101
293.55				734.05			85.32	3,139.42	102
29.50				149.75		1,674.69		3,106.69	103
29.15				1,252.09			402.33	4,201.57	104
108.00				390.10			568.05	3,705.35	105
187.00				10.00			33.32	2,147.82	106
10.85	2.00			364.83		16.33		1,294.01	107
192.15	24.00			424.77		30.71	486.62	3,582.00	108
10.00	11.00	2,878.73		239.45		208.78	68.45	5,387.41	109
66.00				280.00		886.44	63.00	3,404.44	110
426.44				1,200.00		3.19	39.52	3,206.05	111
48.00				15.64			13.00	1,009.14	112
				116.55		6.35	34.81	980.21	113
467.90				150.00			27.41	2,244.99	114
13.00							9.12	809.91	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 Totals	\$ 16,041.83	\$ 54,304.23	\$ 465,730.43	\$ 200,064.67	\$ 736,141.16
1	Des Moines	\$ 8,051.05	\$ 38.15	\$ 97,311.03	\$ 78,635.78	\$ 184,036.01
2	Sioux City	700.00		680.00	17,746.44	19,126.44
3	Davenport	185.00	4,692.70	2,714.24	7,197.53	14,789.47
4	Cedar Rapids	570.00	8,336.64	65,846.55	15,955.89	90,709.08
5	Waterloo	40.90	12,337.31	113,579.09	136.04	126,093.34
6	Dubuque	1,026.47			4,879.36	5,905.83
7	Council Bluffs	382.38			2,331.00	2,713.38
8	Ottumwa					
9	Mason City	501.76	2,028.44	29.20	430.50	2,989.90
10	Clinton		373.84			373.84
11	Burlington		2,406.45	3,894.00	3,858.92	10,159.37
12	Fort Dodge	389.74		40,574.95	2,449.53	43,414.22
13	Marshalltown			64,349.55	38.73	64,388.28
14	Muscatine			161.66	1,102.82	1,264.48
15	Iowa City	513.36	103.00	48,586.16	3,643.50	52,846.02
16	Keokuk					
17	Fort Madison			556.06		556.06
18	Ames				3,527.11	3,527.11
19	Boone		1.23			1.23
20	Oskaloosa	707.13		884.70	1,149.66	2,741.49
21	Newton		52.06	339.92	10,000.00	10,391.98
22	Cedar Falls		97.20		2,307.38	2,404.58
23	Charles City		150.18		10.00	160.18
24	Centerville			120.00	663.00	783.00
25	Creston		109.50	272.00	103.40	484.90
26	Oelwein		14.00		771.68	785.68
27	Cherokee			60.00	330.00	390.00
28	Knoxville			15.00		15.00
29	Shenandoah	389.39	7.75	11.25	402.74	811.13
30	Fairfield		71.16	78.58	4,553.39	4,703.13
31	Webster City	48.70	419.92	54.09	871.46	1,394.17
32	Spencer		84.50		66.61	151.11
33	Perry	300.00			9,226.51	9,526.51
34	Atlantic			125.46	2,202.00	2,327.46
35	Red Oak	19.51	911.82			931.33
36	Chariton	303.62			2,844.89	3,148.51
37	Estherville			1,220.81	1,960.39	3,181.20
38	Carroll	15.00	3.00	80.00	23.00	121.00
39	LeMars				2,465.68	2,465.68
40	Decorah	62.68	4,147.81	2,368.12		6,578.61
41	Storm Lake		16.05		577.14	593.19
42	Washington		94.20	572.49		666.69
43	Grinnell	87.30	88.75	135.41		311.46
44	Albia			10.00	619.61	629.61
45	Algona			597.69		597.69
46	Clarinda				718.70	718.70
47	Marion	780.67		71.91		852.58
48	Mount Pleasant	51.51	28.40			79.91
49	Glenwood			105.00	493.00	598.00
50	Iowa Falls					
51	Denison			24.00	11.25	35.25
52	Independence		18.40	121.20	171.16	310.76
53	West Des Moines	153.00	6.00			159.00
54	Vinton		31.52	1,282.13		1,313.65
55	Waverly	478.87	133.50			612.37
56	Indianola			175.91	48.73	224.64
57	Jefferson		38.00		2,150.50	2,188.50

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.....		5,904.68	29.54		5,934.22
59	Anamosa.....	10.50	28.50	4,604.68	317.03	4,960.71
60	Eagle Grove.....			2,000.00	307.02	2,307.02
61	Hampton.....		6.40		33.00	39.40
62	Missouri Valley.....	13.50			567.12	580.62
63	Sheldon.....					
64	Clear Lake.....		10.50		35.00	45.50
65	Manchester.....		144.06		1,627.50	1,771.56
66	Harlan.....		76.75		1,913.55	1,990.30
67	Pella.....		1.40	15.00	661.50	677.90
68	Winterset.....				360.00	360.00
69	Eldora.....		17.37	785.00	844.83	1,647.20
70	Cresco.....		444.30	75.00		519.30
71	Onawa.....				1,264.50	1,264.50
72	Emmetsburg.....			3,110.73		3,110.73
73	Nevada.....					
74	Osceola.....					
75	Belle Plaine.....				196.25	196.25
76	Osage.....		3,595.44			3,595.44
77	Sac City.....		3,517.88		61.09	3,578.97
78	Bettendorf.....	67.00				67.00
79	Waukon.....		212.16	17.36		229.52
80	Clarion.....		52.00		1,164.78	1,216.78
81	New Hampton.....					
82	Tama.....					
83	Humboldt.....	65.89	12.40	785.40	164.07	1,027.76
84	Bloomfield.....			142.57	4.36	146.93
85	Hawarden.....			9.00		9.00
86	Rock Rapids.....			167.50	2,500.00	2,667.50
87	Monticello.....		40.36	2,031.74	280.00	2,352.10
88	Forest City.....			62.00		62.00
89	Tipton.....		800.00			800.00
90	Audubon.....		3.60		17.70	21.30
91	Rockwell City.....	2.00				2.00
92	Sibley.....		2,151.09	4.50		2,156.19
93	Sigourney.....			20.00	69.00	89.00
94	Leon.....			15.14	138.32	153.46
95	Marengo.....		7.82			7.82
96	Colfax.....					
97	Ida Grove.....	77.90	428.79	3,121.37	237.28	3,865.34
98	Lake City.....			10.00		10.00
99	DeWitt.....			1,640.74		1,640.74
100	Hamburg.....					
101	Corning.....				42.83	42.83
102	Spirit Lake.....				5.58	5.58
103	Bedford.....					
104	Dyersville.....					
105	Belmond.....		5.50	40.00		45.50
106	Madrid.....					
107	Toledo.....		1.15			1.15
108	Guthrie Center.....				137.19	137.19
109	West Union.....					
110	Grundy Center.....			35.00	36.59	71.59
111	Villisca.....				83.20	83.20
112	Mystic.....					
113	Eldon.....					
114	Stuart.....	47.00			267.80	314.80
115	Seymour.....				52.55	52.55

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—

Number in order of Population	Cities	Water Works Receipts				
		Rentals	Sales	Miscellaneous	Total— Water Works	Rentals
	Grand Totals	\$3,661,109.97	\$ 101,639.00	\$ 186,975.17	\$3,949,724.14	\$3,248,055.79
1	Des Moines					
2	Sioux City	341,381.42	6,405.11	6,524.51	354,311.04	
3	Davenport					
4	Cedar Rapids	249,844.81	15,914.02	7,064.69	272,823.52	
5	Waterloo	223,083.08	20,430.14	4,354.30	247,867.52	
6	Dubuque	186,500.70			186,500.70	
7	Council Bluffs	229,531.41		9,778.28	239,309.69	
8	Ottumwa	240,446.13			240,446.13	
9	Mason City	104,658.77	24,260.58	52,412.70	181,332.05	
10	Clinton					
11	Burlington					
12	Fort Dodge	98,040.10	6,046.10	32,739.91	136,826.11	
13	Marshalltown	112,812.92		5,916.57	118,729.49	
14	Muscatine	81,662.35		9,459.79	91,122.14	399,790.56
15	Iowa City					
16	Keokuk	107,849.18	73.65	1,148.57	109,071.40	
17	Fort Madison					
18	Ames	77,837.22		884.61	78,721.83	342,565.92
19	Boone	87,324.76		14,684.84	102,009.60	
20	Oskaloosa	62,077.47	440.00	2,062.11	64,579.58	
21	Newton	61,341.60		9,901.98	71,243.58	
22	Cedar Falls	44,583.51	2,604.92	54.45	47,242.88	209,255.14
23	Charles City	31,225.49	284.29	14.47	31,524.25	
24	Centerville					
25	Creston	59,512.32	187.74	551.49	60,251.55	
26	Oelwein	28,680.07	333.66		29,013.73	
27	Cherokee	21,097.19	297.57	20.75	21,415.51	
28	Knoxville	36,304.41		52.56	36,356.97	
29	Shenandoah	34,647.96	4,969.40	1,164.64	40,782.00	
30	Fairfield	39,585.05	608.54	498.55	40,692.14	
31	Webster City	29,383.36	563.82	8.18	29,955.36	158,771.33
32	Spencer	22,410.74		226.89	22,637.63	197,031.36
33	Perry	34,231.01	668.31		34,899.32	
34	Atlantic	27,376.48		714.25	28,090.73	129,279.62
35	Red Oak	24,447.65	39.60	47.50	24,534.75	
36	Chariton	24,179.61		6,830.09	31,009.70	
37	Estherville	19,222.66	3,171.34	1,047.75	23,441.75	125,889.29
38	Carroll	31,988.95	10.85	15.45	32,015.25	
39	LeMars					
40	Decorah	17,686.66	15.00	39.75	17,741.41	
41	Storm Lake	36,305.55		753.92	37,059.47	
42	Washington	22,074.02	2,066.24	1,005.78	25,146.04	
43	Grinnell	33,149.85	487.33	658.14	34,295.32	
44	Albia	15,974.33		1,314.09	17,288.42	
45	Algona	19,423.25	2,915.77		22,339.02	121,897.77
46	Clarinda	23,433.59		395.43	23,829.02	
47	Marion					
48	Mount Pleasant	20,570.16	18.82	381.36	20,970.34	109,794.11
49	Glenwood	10,914.12		30.72	10,944.84	
50	Iowa Falls	15,710.35	13.75		15,724.10	
51	Denison	17,233.25		592.70	17,825.95	105,734.07
52	Independence	12,543.60		13.94	12,557.54	81,954.58
53	West Des Moines	17,876.45	486.00	615.09	18,977.54	
54	Vinton	15,647.26		239.96	15,887.22	66,631.69
55	Waverly	18,366.42	1,134.01	170.27	19,670.70	101,232.37
56	Indianola	14,934.45		955.45	15,889.90	65,143.25
57	Jefferson	17,559.61	7.90	33.00	17,600.51	

MUNICIPAL INDUSTRY RECEIPTS

Electric Light Works Receipts			Gas Works	Heating Plant	Library	Number in order of Population
Sales	Miscellaneous	Total—Light Works	Total—Gas Works	Total—Heating Plant	Total—Library Fines and Fees	
\$ 98,503.69	\$ 127,315.53	\$ 3,473,875.01	\$ 155,754.05	\$ 73,016.30	\$ 85,669.14	
					6,527.23	1
					2,900.00	2
					3,451.35	3
					2,723.71	4
					1,715.00	5
					2,318.48	6
					1,395.38	7
					14,707.09	8
					2,385.32	9
					1,633.92	10
					1,201.08	11
	268.20	268.20			855.12	12
	24,707.49	424,498.05			3,738.33	13
					698.08	14
					682.49	15
					1,148.19	16
					2,957.67	17
	9,719.26	352,285.18				18
					1,151.01	19
					321.92	20
			54,021.93		865.26	21
10,783.23	75.83	220,114.20	63,551.71		216.79	22
					414.45	23
					568.18	24
					605.16	25
					254.52	26
					222.47	27
					208.17	28
					531.46	29
					552.59	30
7,671.15	47.93	166,490.41	26,592.69			31
563.07	4,966.32	202,560.75		22,227.51	399.68	32
					172.12	33
	2,375.22	131,654.84			132.73	34
					361.68	35
					367.90	36
521.00		126,410.29			118.47	37
					279.17	38
					233.50	39
	934.58	934.58			1,257.12	40
					411.79	41
	465.80	465.80				42
					793.21	43
					201.00	44
12,031.71	39,193.07	173,122.55			3,368.65	45
					295.50	46
					131.60	47
887.15	1,969.46	112,650.72			557.75	48
					59.93	49
					1,815.77	50
	3,258.18	108,992.25			266.00	51
196.30	242.34	82,393.22			50.00	52
						53
	4,769.08	71,400.77			109.49	54
1,357.03	699.73	103,289.13			9.50	55
	2,080.57	67,223.82			364.16	56
					219.68	57

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—

Number in order of Population	Cities	Water Works Receipts				
		Rentals	Sales	Miscellaneous	Total— Water Works	Rentals
58	Maquoketa.....	13,633.55	377.10	3.00	14,013.65	74,014.32
59	Anamosa.....	8,717.81		657.71	9,375.52	
60	Eagle Grove.....	14,113.74	212.56	737.17	15,063.47	
61	Hampton.....	15,319.19	209.48	4.75	15,533.42	
62	Missouri Valley.....	13,459.28	63.44	54.43	13,577.15	
63	Sheldon.....	19,362.88			19,362.88	
64	Clear Lake.....	15,837.10	529.37	1,860.49	18,226.96	
65	Manchester.....	11,014.24		459.26	11,473.50	
66	Harlan.....	16,267.44	466.10	756.18	17,489.72	90,774.58
67	Pella.....	17,013.88	1,616.82	22.96	18,653.66	85,015.97
68	Winterset.....	8,280.27	360.54	268.75	8,909.56	67,169.41
69	Eldora.....	11,561.03		3.00	11,564.03	
70	Cresco.....	11,965.51	292.62	251.82	12,509.95	
71	Onawa.....	9,900.14	529.19	1,392.90	11,822.23	79,605.45
72	Emmetsburg.....	9,790.27			9,790.27	
73	Nevada.....	14,554.73		99.53	14,654.26	
74	Osceola.....	14,158.32		88.74	14,247.06	
75	Belle Plaine.....	9,659.98			9,659.98	
76	Osage.....	11,144.10			11,144.10	22,639.48
77	Sac City.....	11,079.58	125.61	234.99	11,440.18	
78	Bettendorf.....					
79	Waukon.....	9,576.65	489.84	11.72	10,078.21	
80	Clarion.....	13,897.82	327.00	120.72	14,345.54	
81	New Hampton.....	9,382.52		874.04	10,256.56	56,452.94
82	Tama.....	8,900.57		175.88	9,076.45	
83	Humboldt.....	11,060.27	510.71	33.97	11,604.95	
84	Bloomfield.....	7,898.96		211.50	8,110.46	52,316.80
85	Hawarden.....	6,948.81	24.75	144.27	7,117.83	42,502.39
86	Rock Rapids.....	10,161.92			10,161.92	79,115.61
87	Monticello.....	8,842.22		59.71	8,901.93	
88	Forest City.....	9,349.34	220.00	11.00	9,580.34	51,766.08
89	Tipton.....	10,486.68	154.97	121.50	10,763.15	44,559.60
90	Audubon.....	13,478.06			13,478.06	
91	Rockwell City.....	10,567.87		235.00	10,802.87	
92	Sibley.....	11,406.81			11,406.81	60,511.43
93	Sigourney.....	8,294.51	12.90	15.00	8,322.41	
94	Leon.....	9,708.23		121.76	9,829.99	
95	Marengo.....	6,659.64			6,659.64	
96	Colfax.....	5,576.76			5,576.76	
97	Ida Grove.....	6,777.71			6,777.71	
98	Lake City.....	6,479.59	192.90	12.00	6,684.49	
99	DeWitt.....	8,351.71		1,056.13	9,407.84	
100	Hamburg.....	8,032.38		5.00	8,037.38	
101	Corning.....	10,410.97		181.91	10,592.88	60,048.93
102	Spirit Lake.....	13,433.67			13,433.67	
103	Bedford.....	9,180.46	116.20	430.31	9,726.97	
104	Dyersville.....	5,207.42			5,207.42	
105	Belmond.....	5,532.37	61.05	43.30	5,636.72	
106	Madrid.....	4,862.83	92.16	6.51	4,961.50	
107	Toledo.....	7,699.21		62.43	7,761.64	
108	Guthrie Center.....	10,308.67			10,308.67	
109	West Union.....	6,764.20			6,764.20	
110	Grundy Center.....	8,341.99	27.58	628.28	8,997.85	40,404.02
111	Villisca.....	6,939.94	156.40	25.07	7,121.41	50,920.58
112	Mystic.....					
113	Eldon.....	3,759.42	15.25	113.00	3,887.67	28,957.48
114	Stuart.....	5,079.89			5,079.89	29,369.90
115	Seymour.....	2,245.56			2,245.56	16,939.76

MUNICIPAL INDUSTRY RECEIPTS—Continued

Electric Light Works Receipts			Gas Works	Heating Plant	Library	Number in order of Population
Sales	Miscellaneous	Total— Light Works	Total— Gas Works	Total— Heating Plant	Total—Library Fines and Fees	
8,120.57	621.90	82,756.79			292.12	58
						59
					740.63	60
					498.00	61
					215.08	62
					3,332.29	63
	7.00	7.00			266.52	64
						65
4,300.58	1,539.78	96,614.94			499.32	66
4,824.64	40.63	89,881.24			231.03	67
200.67	1,560.30	68,930.38			80.35	68
					1,942.29	69
						70
212.31	5,207.83	85,025.59			1,312.95	71
			11,587.72		180.33	72
						73
					100.52	74
						75
		22,639.48			577.05	76
					186.77	77
						78
					112.17	79
					175.33	80
	121.26	56,574.20		6,101.01	151.76	81
					68.40	82
					111.44	83
	1,389.90	53,706.70			66.20	84
5,364.25	1,004.87	48,871.51			15.40	85
		79,115.61		16,876.64	37.45	86
					127.81	87
1,087.95	35.00	52,889.03			515.13	88
4,585.44	3,457.40	52,602.44			197.56	89
					259.76	90
					91.36	91
32,216.27		92,727.70		27,811.14	289.41	92
					32.87	93
					57.49	94
					137.54	95
						96
						97
					119.31	98
						99
					2,193.27	100
	1,795.55	61,844.48				101
					645.34	102
	172.30	172.30			266.43	103
						104
						105
					38.75	106
					37.22	107
						108
					238.84	109
2,002.67	7,840.79	50,247.48			109.93	110
869.97	1,568.49	53,359.04			190.90	111
						112
89.85	318.49	29,365.82				113
		29,369.90				114
617.88	4,860.98	22,418.62				115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—Market and Public		
		Rentals	Sales	Miscellaneous
	Grand Totals.....	\$ 29,849.44		\$ 3,467.07
1	Des Moines.....	15,917.43		
2	Sioux City.....	1,687.00		
3	Davenport.....			
4	Cedar Rapids.....	1,467.00		
5	Waterloo.....			
6	Dubuque.....	670.00		
7	Council Bluffs.....			
8	Ottumwa.....			
9	Mason City.....			
10	Clinton.....			
11	Burlington.....	215.75		
12	Fort Dodge.....	90.00		
13	Marshalltown.....			
14	Muscatine.....	2,566.60		
15	Iowa City.....	790.30		
16	Keokuk.....			
17	Fort Madison.....			
18	Ames.....			
19	Boone.....			
20	Oskaloosa.....			
21	Newton.....			
22	Cedar Falls.....			
23	Charles City.....			
24	Centerville.....			691.60
25	Creston.....			
26	Oelwein.....			
27	Cherokee.....			
28	Knoxville.....			
29	Shenandoah.....			
30	Fairfield.....			
31	Webster City.....	1,898.31		
32	Spencer.....	1,762.25		
33	Perry.....			
34	Atlantic.....			
35	Red Oak.....			
36	Chariton.....			
37	Estherville.....			
38	Carroll.....			
39	LeMars.....			
40	Decorah.....			
41	Storm Lake.....			
42	Washington.....			
43	Grinnell.....			
44	Albia.....			
45	Algona.....			
46	Clarinda.....	355.90		
47	Mario.....			
48	Mount Pleasant.....	299.50		
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					
\$ 33,316.51	\$ 78,369.64	\$ 120,565.45	\$ 21,262.11	\$ 71,295.56	\$ 213,123.12	
\$ 15,917.43	\$ 37,379.80	\$.	\$ 9,099.71	\$ 34,224.29	\$ 43,324.00	1
1,687.00	387.50	9,922.47	29.45	200.00	10,151.92	2
	28,984.45	28,942.58	10,042.50	243.25	39,228.33	3
1,467.00		11,971.24			11,971.24	4
	11.92	11,121.45		252.62	11,374.07	5
670.00	5,344.46	4,308.78			4,308.78	6
		8,250.95	40.02	2,923.28	11,214.25	7
		3,243.88		102.55	3,346.43	8
						9
	232.68	3,123.83	420.10	11,859.35	15,403.28	10
215.75	2,937.77					11
90.00		145.00	145.45		290.45	12
				3,941.90	3,941.90	13
2,566.60	3,066.06			17.10	17.10	14
790.30						15
				226.50	226.50	16
						17
				200.00	200.00	18
				2,961.20	2,961.20	19
		75.00		1,788.52	1,863.52	20
				2,230.35	2,230.35	21
		5,349.97			5,349.97	22
				8.11	8.11	23
691.60		491.96			491.96	24
		358.04		33.73	391.77	25
				868.52	868.52	26
				405.84	405.84	27
		1,283.78			1,283.78	28
		357.68			357.68	29
				5.30	5.30	30
1,898.31		2,041.94		8.47	2,050.41	31
1,762.25		848.18		862.05	1,710.23	32
		368.09			368.09	33
				1,766.30	1,766.30	34
		3,208.08		132.80	3,340.88	35
						36
		593.79			593.79	37
						38
		4,852.86			4,852.86	39
		1,990.30			1,990.30	40
		449.50		205.00	654.50	41
				14.70	14.70	42
						43
						44
		1,788.67		15.50	1,804.17	45
355.90		282.70			282.70	46
		50.00			50.00	47
299.50		78.50			78.50	48
		500.00		31.07	531.07	49
		753.67	14.52		768.19	50
						51
						52
						53
		513.43		97.45	610.88	54
		2,388.20			2,388.20	55
						56
		1,523.55			1,523.55	57

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—Market and Public		
		Rentals	Sales	Miscellaneous
58	Maquoketa.....	630.60		
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.....	222.75		
71	Onawa.....			
72	Emmetsburg.....			
73	Nevada.....			
74	Osceola.....			
75	Belle Plaine.....			
76	Osage.....			
77	Sac City.....			
78	Bettendorf.....			
79	Waukon.....			2,171.55
80	Clarion.....			
81	New Hampton.....			
82	Tama.....			
83	Humboldt.....			
84	Bloomfield.....	1,264.05		
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.....			603.92
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—Bridges, Docks, Wharves, and Landings	Receipts—Parks and Bathing Beaches				Number in order of population
		Rentals	Sales	Miscellaneous	Total—Parks and Bath- ing Beaches	
630.60						58
						59
				1,910.13	1,910.13	60
				8.43	8.43	61
				261.39	261.39	62
		1,800.42			1,800.42	63
	25.00			133.60	133.60	64
						65
		2,767.51			2,767.51	66
		1,232.79			1,232.79	67
			870.36	7.00	877.36	68
				50.72	50.72	69
222.75						70
						71
						72
						73
						74
						75
						76
		489.70			489.70	77
						78
2,171.55				3.10	3.10	79
				2.11	2.11	80
		1,743.68			1,743.68	81
						82
				9.00	9.00	83
1,264.05						84
				5.00	5.00	85
		27.75		2,000.00	2,027.75	86
		207.38			207.38	87
		58.25		23.13	81.38	88
						89
						90
		35.00			35.00	91
						92
						93
				186.97	186.97	94
						95
		25.50			25.50	96
						97
						98
		45.00	500.00	500.00	1,145.00	100
						101
						102
603.92						103
12.00						104
						105
		105.50			105.50	106
						107
						108
						109
		848.90		569.23	1,418.13	110
						111
						112
						113
						114
						115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—	
		Rentals	Sales
	Grand Totals.....	\$ 12,465.39	\$ 56,548.00
1	Des Moines.....	\$	\$ 7,977.79
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.....	.....	.....
14	Muscatine.....	.....	.....
15	Iowa City.....	401.50	2,033.59
16	Keokuk.....	86.00	1,801.40
17	Fort Madison.....	.....	623.00
18	Ames.....	.....	1,975.87
19	Boone.....	.....	930.25
20	Oskaloosa.....	.....	.....
21	Newton.....	.....	1,998.35
22	Cedar Falls.....	.....	2,921.38
23	Charles City.....	.....	.....
24	Centerville.....	.....	.....
25	Creston.....	.....	771.00
26	Oelwein.....	.....	2,328.72
27	Cherokee.....	.....	634.06
28	Knoxville.....	.....	797.60
29	Shenandoah.....	2,112.01	948.50
30	Fairfield.....	.....	.....
31	Webster City.....	1,600.31	1,255.00
32	Spencer.....	.....	915.18
33	Perry.....	1,126.03	621.52
34	Atlantic.....	.....	.....
35	Red Oak.....	.....	.....
36	Chariton.....	.....	1,223.12
37	Estherville.....	.....	.....
38	Carroll.....	.....	508.20
39	Le Mars.....	.....	.....
40	Decorah.....	.....	.....
41	Storm Lake.....	.....	.....
42	Washington.....	.....	42.85
43	Grinnell.....	.....	1,684.60
44	Albia.....	.....	1,212.00
45	Algona.....	.....	.....
46	Clarinda.....	.....	248.10
47	Marion.....	.....	10.00
48	Mount Pleasant.....	982.17	684.90
49	Glenwood.....	.....	.....
50	Iowa Falls.....	.....	.....
51	Denison.....	.....	.....
52	Independence.....	.....	.....
53	West Des Moines.....	.....	.....
54	Vinton.....	.....	.....
55	Waverly.....	2,176.80	1,651.43
56	Indianola.....	.....	.....
57	Jefferson.....	.....	373.00

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					
\$ 82,388.06	\$ 151,401.45	\$ 78,938.91	\$ 317,867.33	\$ 399,534.82	\$ 9,010,590.42	
\$ 51.18	\$ 8,028.97			\$ 21,462.86	\$ 132,640.29	1
		6,764.62		24,750.51	400,952.59	2
				42,065.23	113,729.36	3
				17,083.43	306,068.90	4
					260,968.51	5
					199,142.42	6
				1,274.94	253,194.26	7
				19,511.47	278,011.12	8
				2,536.02	186,253.39	9
					17,269.88	10
				204,516.98	208,871.58	11
					138,329.88	12
					126,409.72	13
12,331.67	14,766.76	17,203.63		926.73	554,865.15	14
1,874.00	3,761.40	1,575.20		1,844.51	8,653.90	15
5,624.94	5,624.94	1,140.00			117,211.03	16
1,030.50	1,653.50	3,065.00		45.61	7,721.78	17
1,834.52	3,810.39	1,791.40	60,793.80	70.40	497,673.00	18
27,367.75	28,298.00	100.00		2,415.21	136,935.02	19
					66,765.02	20
1,162.80	3,161.15	1,527.00		8,207.48	141,256.75	21
872.36	3,793.74	1,080.00	51,209.52	9,943.00	402,501.81	22
			67,876.47		99,823.28	23
					1,751.74	24
1,725.02	2,496.02	737.50			64,482.00	25
	2,328.72	792.93			33,258.42	26
925.30	1,559.36	711.82		31.55	24,346.55	27
439.00	1,238.60	553.00			39,638.52	28
795.03	3,855.54	1,117.50			46,644.18	29
				36.29	41,286.32	30
1,426.71	4,282.02	5,896.50			237,165.70	31
3,004.02	3,919.20	5,301.74	33,382.62	10,493.55	304,395.16	32
1,205.36	2,952.91				38,392.44	33
		3,033.01	2,118.06	479.08	161,644.60	34
2,771.79	3,994.91	946.49		100.00	33,867.46	35
				8,205.07	36,419.00	36
	508.20	279.20			158,769.37	37
				411.26	33,081.82	38
					5,497.62	39
					21,923.41	40
					38,125.76	41
9.89	52.74				25,679.28	42
2,638.07	4,322.67	3,700.09			43,111.29	43
2,930.72	4,142.72	1,164.76			22,796.90	44
				377.00	201,011.39	45
1,452.38	1,700.48	2,488.80	40,300.56		69,252.96	46
1,561.18	1,571.18	1,379.67			3,132.45	47
786.75	2,453.82	1,093.15		6,302.90	144,406.68	48
					11,535.84	49
			37,205.01	15.00	55,528.07	50
					127,084.20	51
					95,000.76	52
					18,977.54	53
			1,785.00		89,793.36	54
940.13	4,768.36				130,125.89	55
				174.84	83,652.72	56
631.20	1,004.20	1,323.75			21,671.69	57

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—

Number in order of population	Cities	Receipts—	
		Rentals	Sales
58	Maquoketa.....		
59	Anamosa.....		
60	Eagle Grove.....	914.45	687.50
61	Hampton.....		
62	Missouri Valley.....		
63	Sheldon.....		1,271.50
64	Clear Lake.....	509.00	575.50
65	Manchester.....		
66	Harlan.....		
67	Pella.....		
68	Winterset.....		
69	Eldora.....		
70	Cresco.....		
71	Onawa.....	499.62	568.32
72	Emmetsburg.....		
73	Nevada.....		
74	Osceola.....		676.28
75	Belle Plaine.....		
76	Osage.....		961.84
77	Sac City.....	599.50	381.00
78	Bettendorf.....		
79	Waukon.....		
80	Clarion.....	361.00	289.00
81	New Hampton.....		
82	Tama.....		388.89
83	Humboldt.....		
84	Bloomfield.....		20.00
85	Hawarden.....		543.50
86	Rock Rapids.....		406.00
87	Monticello.....		485.00
88	Forest City.....		
89	Tipton.....		
90	Audubon.....		
91	Rockwell City.....		
92	Sibley.....		
93	Sigourney.....		
94	Leon.....		548.40
95	Marengo.....		
96	Colfax.....		
97	Ida Grove.....		
98	Lake City.....	338.00	265.00
99	DeWitt.....	20.00	330.00
100	Hamburg.....	290.00	245.00
101	Corning.....		131.00
102	Spirit Lake.....		
103	Bedford.....		30.00
104	Dyersville.....		
105	Belmond.....		
106	Madrid.....		
107	Toledo.....		195.00
108	Guthrie Center.....		393.25
109	West Union.....		9,924.76
110	Grundy Center.....		
111	Villisca.....	449.00	200.00
112	Mystic.....		45.00
113	Eldon.....		102.00
114	Stuart.....		235.00
115	Seymour.....		477.85

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					
					97,693.16	58
					9,375.52	59
726.21	2,328.16	5,257.48			25,299.87	60
				29.29	16,069.14	61
					14,053.62	62
	1,271.50			1,998.44	27,765.53	63
118.00	1,202.50			21.20	19,882.78	64
					11,473.50	65
					117,371.49	66
					109,998.72	67
				1,088.51	79,886.16	68
					13,557.04	69
					12,732.70	70
306.11	1,374.05	288.95		1,691.52	101,515.29	71
					21,558.32	72
					14,654.26	73
1,409.01	2,085.29	516.00			16,948.87	74
				4,806.39	14,466.37	75
1,025.08	1,986.92	587.09	13,111.21		50,045.85	76
104.50	1,085.00				13,201.65	77
						78
					12,365.03	79
146.30	796.30	5,822.50		1,415.48	22,557.26	80
					74,827.21	81
295.00	683.89			1,266.91	11,095.65	82
				1,658.50	13,383.89	83
	20.00				63,167.41	84
329.93	873.43	72.25	10,085.08		67,040.50	85
105.00	511.00			497.50	109,227.87	86
367.27	852.27	202.80			10,292.19	87
					63,065.88	88
					63,563.15	89
					13,737.82	90
					10,929.23	91
					132,235.06	92
					8,355.28	93
18.00	566.40				10,640.85	94
				3.03	6,800.21	95
					5,576.70	96
					6,803.21	97
5.00	608.00			163.00	7,574.80	98
	350.00				9,757.84	99
92.91	627.91	50.00			12,053.56	100
184.50	315.50	150.00			72,902.86	101
					14,079.01	102
455.00	485.00	92.78		1,214.70	12,562.10	103
					5,219.42	104
					5,636.72	105
					5,105.75	106
566.19	761.19				8,560.05	107
616.00	1,009.25				11,317.92	108
	9,924.76				16,927.80	109
					60,773.39	110
125.78	774.78	488.30			61,934.43	111
	45.00				45.00	112
	102.00				33,355.49	113
	235.00			370.00	35,054.79	114
	477.85	644.00		29.43	25,815.46	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 Totals.....	\$ 1,438,375.00	\$ 4,691.22	\$ 9,011.86	\$ 1,452,078.08	\$229,000.00	\$1,578.00
1	Des Moines.....						
2	Sioux City.....	740,000.00	578.00	5,157.09	745,735.09		
3	Davenport.....	84,700.00		70.58	84,770.58	50,000.00	626.00
4	Cedar Rapids.....	10,000.00	25.00		10,025.00	40,000.00	310.00
5	Waterloo.....						
6	Dubuque.....						
7	Council Bluffs.....						
8	Ottumwa.....						
9	Mason City.....	100,000.00	2,100.00	477.78	102,577.78		
10	Clinton.....	16,000.00		33.33	16,033.33		
11	Burlington.....	71,000.00		320.78	71,320.78		
12	Fort Dodge.....	150,000.00	655.00	1,539.58	152,194.58		
13	Marshalltown.....						
14	Muscatine.....						
15	Iowa City.....						
16	Keokuk.....						
17	Fort Madison.....						
18	Ames.....	22,000.00	190.00	51.33	22,241.33		
19	Boone.....						
20	Oskaloosa.....						
21	Newton.....						
22	Cedar Falls.....						
23	Charles City.....						
24	Centerville.....						
25	Creston.....	2,150.00	5.22		2,155.22		
26	Oelwein.....						
27	Cherokee.....						
28	Knoxville.....						
29	Shenandoah.....						
30	Fairfield.....						
31	Webster City.....						
32	Spencer.....	45,000.00	222.00	166.55	45,388.55		
33	Perry.....	10,000.00			10,000.00		
34	Atlantic.....	15,000.00	20.00	46.88	15,066.88		
35	Red Oak.....						
36	Chariton.....						
37	Estherville.....	28,025.00			28,025.00		
38	Carroll.....						
39	LeMars.....						
40	Decorah.....						
41	Storm Lake.....	30,000.00	65.00		30,065.00		
42	Washington.....						
43	Grinnell.....						
44	Albia.....						
45	Algona.....						
46	Clarinda.....						
47	Marion.....						
48	Mount Pleasant.....						
49	Glenwood.....	10,000.00		860.34	10,860.34		
50	Iowa Falls.....						
51	Denison.....						
52	Independence.....						
53	West Des Moines.....						
54	Vinton.....					90,000.00	300.00
55	Waverly.....						
56	Indianola.....						
57	Jefferson.....						

BOND RECEIPTS

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		
\$ 375.86	\$230,953.86	\$146,645.89	\$1,042.50	\$1,511.19	\$149,199.58	\$2,000.00	\$578,960.83	\$ 2,413,192.35	1
							84,860.75	830,595.84	2
95.84	50,721.84							135,492.42	3
86.67	40,396.67							50,421.67	4
									5
		400.00	8.00	.88	408.88		647.64	1,056.52	6
									7
									8
								102,577.78	9
								16,033.33	10
								71,320.78	11
								152,194.58	12
									13
									14
		2,327.91	7.00	26.52	2,361.43			2,361.43	15
									16
									17
								22,241.33	18
		9,000.00	682.50	62.00	9,744.50			9,744.50	19
							833.75	833.75	20
									21
		8,404.57		42.61	8,447.18			8,447.18	22
		61,000.00	230.00	315.98	61,545.98			61,545.98	23
									24
								2,155.22	25
									26
							17,700.00	17,700.00	27
									28
									29
									30
		3,588.02			3,588.02			3,588.02	31
		7,061.74	15.00	78.46	7,155.20		120,303.34	172,847.09	32
		13,000.00			13,000.00			23,000.00	33
								15,066.88	34
							1,018.76	1,018.76	35
							19.58	19.58	36
								28,025.00	37
									38
									39
									40
								30,065.00	41
		6,468.97	100.00	47.44	6,616.41			6,616.41	42
									43
									44
							1,600.00	1,600.00	45
							4,045.00	4,045.00	46
		9,346.50		762.50	10,109.00		154.27	10,263.27	47
									48
								10,860.34	49
									50
									51
		10,200.00		124.31	10,324.31			10,324.31	52
93.75	90,393.75							90,393.75	53
									54
									55
									56
									57

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					29,000.00	310.00
64	Clear Lake						
65	Manchester						
66	Harlan						
67	Pella						
68	Winterset						
69	Eldora						
70	Cresco						
71	Onawa						
72	Emmetsburg						
73	Nevada						
74	Oscola						
75	Belle Plaine						
76	Osage						
77	Sac City	5,000.00	15.00	30.14	5,045.14	10,000.00	
78	Bettendorf	6,000.00		11.02	6,011.02		
79	Waukon						
80	Clarion	15,000.00	90.00	40.27	15,130.27		
81	New Hampton						
82	Tama						
83	Humboldt	1,500.00	75.00	5.40	1,580.40		
84	Bloomfield						
85	Hawarden						
86	Rock Rapids						
87	Monticello						
88	Forest City						
89	Tipton						
90	Audubon						
91	Rockwell City						
92	Sibley						
93	Sigourney						
94	Leon	12,000.00	1.00	11.67	12,012.67		
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					10,000.00	32.00
108	Guthrie Center						
109	West Union	55,000.00	650.00	102.65	55,752.65		
110	Grundy Center						
111	Villisca						
112	Mystic						
113	Eldon						
114	Stuart	10,000.00		86.47	10,086.47		
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		
							132,412.69	132,412.69	58
									59
									60
									61
									62
83.77	29,393.77							29,393.77	63
									64
									65
							4,025.00	4,025.00	66
		495.20			495.20		495.20	495.20	67
									68
									69
									70
									71
									72
									73
									74
									75
	10,000.00					2,000.00		17,045.14	76
								6,011.02	77
									78
								15,130.27	79
		2,101.76		13.14	2,114.90			2,114.90	80
									81
		2,098.22		37.35	2,135.57			3,715.97	82
									83
									84
									85
									86
									87
									88
									89
									90
									91
									92
									93
								12,012.67	94
									95
									96
									97
									98
							107.07	107.07	99
							232.98	232.98	100
									101
									102
									103
									104
									105
15.83	10,047.83							10,047.83	106
									107
		11,153.00			11,153.00			66,905.65	108
							200,000.00	200,000.00	109
							5,000.00	5,000.00	110
									111
									112
									113
								10,086.47	114
							6,000.00	6,000.00	115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 6—CITIES—MISCELLANEOUS RECEIPTS

Number in order of population	Cities	Miscellaneous Receipts			Grand total—all receipts
		Trust funds	Miscellaneous	Total miscellaneous	
	Grand Totals.....	\$ 841,102.68	\$ 70,313.18	\$ 911,415.86	\$29,123,515.89
1	Des Moines.....	\$ 30,687.06	\$ 7,689.71	\$ 38,376.77	\$ 3,745,955.97
2	Sioux City.....	6,853.31		6,853.31	2,734,842.62
3	Davenport.....	379,514.47	9,750.00	389,264.47	1,908,281.84
4	Cedar Rapids.....	23,076.68	520.65	23,597.33	1,415,574.78
5	Waterloo.....	8,605.10		8,605.10	1,188,696.20
6	Dubuque.....	51,699.22	3,804.74	55,503.96	1,091,169.97
7	Council Bluffs.....	22,979.81	5,122.64	28,102.45	906,322.81
8	Ottumwa.....	6,605.71		6,605.71	767,739.26
9	Mason City.....	7,080.78	159.93	7,240.71	757,024.66
10	Clinton.....	4,276.13		4,276.13	461,204.46
11	Burlington.....	2,530.53	13,735.00	16,265.53	658,798.04
12	Fort Dodge.....	3,559.93		3,559.93	689,710.31
13	Marshalltown.....	86,660.95	984.45	87,645.40	466,569.87
14	Muscatine.....	1,913.98	4,386.93	6,300.91	731,829.38
15	Iowa City.....	1,647.50		1,647.50	320,085.33
16	Keokuk.....	752.39	2,840.00	3,592.39	327,016.61
17	Fort Madison.....	645.41		645.41	147,903.55
18	Ames.....	100,724.85		100,724.85	805,364.71
19	Boone.....	12,581.96		12,581.96	284,445.62
20	Oskaloosa.....	2,721.64		2,721.64	198,492.24
21	Newton.....	712.47	152.83	865.30	266,122.41
22	Cedar Falls.....	9,889.44	649.86	10,539.30	516,388.97
23	Charles City.....	1,315.00		1,315.00	301,192.56
24	Centerville.....	374.55		374.55	58,046.64
25	Creston.....	493.70		493.70	149,595.37
26	Oelwein.....				107,771.93
27	Cherokee.....				101,186.05
28	Knoxville.....	375.00		375.00	80,163.39
29	Shenandoah.....		186.92	186.92	112,202.16
30	Fairfield.....				105,197.25
31	Webster City.....	6,425.72	7,163.04	13,588.76	303,004.18
32	Spencer.....	12,044.52		12,044.52	556,306.81
33	Perry.....				142,065.40
34	Atlantic.....	1,434.00		1,434.00	216,913.21
35	Red Oak.....		7,174.64	7,174.64	91,831.37
36	Chariton.....	203.56	756.13	959.69	76,269.27
37	Estherville.....	5,537.40		5,537.40	241,114.94
38	Carroll.....	10,330.00		10,330.00	95,228.50
39	Le Mars.....				52,039.08
40	Decorah.....	355.00		355.00	85,523.46
41	Storm Lake.....		33.88	33.88	135,612.31
42	Washington.....				82,678.02
43	Grinnell.....				89,300.55
44	Albia.....	39.00		39.00	55,354.39
45	Algona.....	1,599.50		1,599.50	245,956.32
46	Clarinda.....		37.61	37.61	121,771.59
47	Marion.....				47,754.24
48	Mount Pleasant.....				164,782.73
49	Glenwood.....	540.00		540.00	41,614.49
50	Iowa Falls.....		279.54	279.54	104,167.43
51	Denison.....	814.50		814.50	154,830.70
52	Independence.....	2,420.79		2,420.79	113,220.74
53	West Des Moines.....				37,921.91
54	Viuton.....	10,000.00		10,000.00	216,208.81
55	Waverly.....				165,213.20
56	Indianola.....	2,177.45	8.56	2,186.01	105,644.15
57	Jefferson.....				59,443.10

TABLE NO. 6—CITIES—MISCELLANEOUS RECEIPTS—Continued

Number in order of population	Cities	Miscellaneous Receipts			Grand total—all receipts
		Trust funds	Miscellaneous	Total miscellaneous	
58	Maquoketa				264,976.56
59	Anamosa	596.82		596.82	40,331.62
60	Eagle Grove	1,551.74		1,551.74	60,746.21
61	Hampton	308.67		308.67	47,196.48
62	Missouri Valley	684.63	62.46	747.09	41,149.91
63	Sheldon				107,062.65
64	Clear Lake				51,081.00
65	Manchester				40,537.41
66	Harlan				150,422.22
67	Pella	1,645.75		1,645.75	152,047.89
68	Winterset		568.50	568.50	109,211.62
69	Eldora				47,360.80
70	Cresco				51,359.03
71	Onawa	950.00	.35	950.35	124,175.95
72	Emmetsburg	364.50		364.50	54,896.99
73	Nevada				46,667.56
74	Osceola	207.00		207.00	47,408.82
75	Belle Plaine	171.00		171.00	44,946.11
76	Osage				82,529.11
77	Sac City	4,285.00		4,285.00	77,647.21
78	Bettendorf				56,836.64
79	Waukon				43,190.04
80	Clarion		133.16	133.16	71,911.89
81	New Hampton	1,811.12		1,811.12	101,402.77
82	Tama	153.00		153.00	41,951.94
83	Humboldt	235.00		235.00	56,826.09
84	Bloomfield	1,090.00		1,090.00	82,682.86
85	Hawarden	675.00		675.00	80,381.17
86	Rock Rapids				141,687.04
87	Monticello		191.38	191.38	35,531.69
88	Forest City				96,067.82
89	Tipton				79,711.59
90	Audubon				37,279.48
91	Rockwell City				34,791.61
92	Sibley	603.00		603.00	158,190.41
93	Sigourney				32,142.54
94	Leon		335.00	335.00	42,347.55
95	Marengo				30,174.81
96	Colfax		100.00	100.00	18,430.54
97	Ida Grove				25,960.00
98	Lake City	189.00		189.00	25,087.82
99	DeWitt				32,763.70
100	Hamburg		52.61	52.61	23,291.40
101	Corning	1,589.93		1,589.93	96,998.00
102	Spirit Lake		2,500.00	2,500.00	52,051.80
103	Bedford				33,250.22
104	Dyersville	25.00		25.00	22,109.89
105	Belmond		27.36	27.36	18,455.73
106	Madrid				19,801.30
107	Toledo				37,377.57
108	Guthrie Center		905.30	905.30	31,895.86
109	West Union	30.00		30.00	103,115.16
110	Grundy Center				278,599.28
111	Villisca				80,540.17
112	Mystic				4,668.62
113	Eldon	1,056.13		1,056.13	38,018.37
114	Stuart	681.38		681.38	68,071.17
115	Seymour				41,500.34

TABLE NO. 7—CITIES—EXPENDITURES

Number in order of population	Cities	City Officials			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials
	Grand Totals.....	\$625,542.66	\$ 13,237.79	\$ 37,568.31	\$676,348.76
1	Des Moines.....	\$ 91,876.74	\$ 855.90	\$ 2,291.52	\$ 95,024.16
2	Sioux City.....	35,371.09			35,371.09
3	Davenport.....	48,025.91		11,768.23	59,794.14
4	Cedar Rapids.....	36,865.16	759.80	1,435.33	39,060.29
5	Waterloo.....	33,043.60		1,680.07	34,723.67
6	Dubuque.....	26,827.86	1,376.39	1,902.59	30,116.84
7	Council Bluffs.....	29,229.25		3,385.87	32,615.12
8	Ottumwa.....	21,474.33			21,474.33
9	Mason City.....	22,732.44	8,905.55	2,522.41	34,160.40
10	Clinton.....	23,327.98	87.18	1,066.77	24,481.93
11	Burlington.....	20,629.72	987.41	6,692.64	28,309.77
12	Fort Dodge.....	13,265.00			13,265.00
13	Marshalltown.....	12,457.21			12,457.21
14	Muscatine.....	14,804.16	205.12	3,487.43	18,496.65
15	Iowa City.....	11,124.36			11,124.36
16	Keokuk.....	13,020.00			13,020.00
17	Fort Madison.....	10,161.90			10,161.90
18	Ames.....	3,278.99			3,278.99
19	Boone.....	3,839.04			3,839.04
20	Oskaloosa.....	9,843.00			9,843.00
21	Newton.....	3,592.70		119.34	3,712.04
22	Cedar Falls.....	4,787.04			4,787.04
23	Charles City.....	2,186.19			2,186.19
24	Centerville.....	4,582.67		25.00	4,607.67
25	Creston.....	4,264.00			4,264.00
26	Oelwein.....	2,020.00			2,020.00
27	Cherokee.....	2,520.00		100.00	2,620.00
28	Knoxville.....	1,158.63			1,158.63
29	Shenandoah.....	2,108.00			2,108.00
30	Fairfield.....	1,787.50			1,787.50
31	Webster City.....	680.90			680.90
32	Spencer.....	3,466.75			3,466.75
33	Perry.....	1,475.00			1,475.00
34	Atlantic.....	2,359.50			2,359.50
35	Red Oak.....	1,184.50			1,184.50
36	Chariton.....	1,812.00		223.00	2,035.00
37	Estherville.....	1,685.00			1,685.00
38	Carroll.....	2,909.92			2,909.92
39	Le Mars.....	2,405.50			2,405.50
40	Decorah.....	1,307.00			1,307.00
41	Storm Lake.....	3,150.00			3,150.00
42	Washington.....	3,285.50			3,285.50
43	Grinnell.....	4,482.00			4,482.00
44	Albia.....	2,989.67		193.00	3,182.67
45	Algona.....	1,298.33			1,298.33
46	Clarinda.....	2,971.00			2,971.00
47	Marion.....	2,109.06			2,109.06
48	Mount Pleasant.....	2,713.00	60.44	276.78	3,050.22
49	Glenwood.....	1,003.80			1,003.80
50	Iowa Falls.....	2,041.00			2,041.00
51	Denison.....	992.00			992.00
52	Independence.....	854.00			854.00
53	West Des Moines.....	1,125.53			1,125.53
54	Vinton.....	1,253.00			1,253.00
55	Waverly.....	780.00			780.00
56	Indianola.....	920.50			920.50
57	Jefferson.....	1,320.00			1,320.00

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1942

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		
\$ 41,102.90	\$ 93,577.16	\$ 22,305.39	\$ 832.35	\$ 19,655.26	\$ 42,793.00		
\$ 3,519.00	\$ 16,849.57	\$ 3,603.40		\$ 3,901.00	\$ 7,504.40	1	
1,492.25	1,931.51	3,397.07		2,331.67	5,728.74	2	
790.00	8,097.90	637.00		526.37	1,163.37	3	
750.00	1,538.90	914.00		439.77	1,353.77	4	
2,321.52	3,449.48	1,705.27	335.53	360.00	2,400.80	5	
1,785.90		488.81	363.86	59.50	912.17	6	
629.84	1,240.46	1,696.83		2,232.36	3,929.19	7	
1,247.57	1,821.46	732.89		363.55	1,096.44	8	
868.46				334.53	334.53	9	
650.00	2,246.58	494.90		745.98	1,240.88	10	
650.00	2,236.45	31.93		754.64	786.57	11	
2,953.61	3,081.66	577.26		327.52	904.78	12	
625.00	905.15			464.36	464.36	13	
600.00	301.85	208.70		445.42	654.12	14	
424.77	1,131.47	680.30		584.13	1,264.43	15	
255.00	678.24	749.50		275.00	1,024.50	16	
165.00	1,517.50	575.00		572.76	1,147.76	17	
	1,665.25			87.83	87.83	18	
667.44	737.57	172.00		209.76	381.76	19	
327.01	317.84					20	
	429.75	165.50		22.55	188.05	21	
91.94	1,635.82			188.09	188.09	22	
686.04	518.06			220.88	220.88	23	
175.00	540.67	491.14		228.63	719.77	24	
240.00	567.38	140.80		139.25	280.05	25	
327.08	743.68	445.35		316.47	761.82	26	
	39.34	134.25		96.97	231.22	27	
240.00	360.07			148.90	148.90	28	
	893.89	70.15		55.19	125.34	29	
234.54	723.85	98.50	132.96		231.46	30	
503.00	989.00	115.00		5.00	120.00	31	
520.00	1,936.39			204.28	204.28	32	
246.24	942.31			9.03	9.03	33	
220.64	313.98	126.00		83.93	209.93	34	
518.18	871.81			60.00	60.00	35	
302.25	537.45	129.00		49.61	178.61	36	
348.41	465.61	87.50		5.50	93.00	37	
200.71	586.92			23.65	23.65	38	
	1,138.19	102.50		13.50	116.00	39	
250.00	969.92	115.50		28.12	143.62	40	
276.21	706.02	4.00			4.00	41	
	422.69	195.00		69.86	264.86	42	
308.44	401.41	105.75		112.16	217.91	43	
175.00	1,016.35			311.65	311.65	44	
265.01	702.44	106.50			106.50	45	
133.95	302.88	106.15		46.22	152.37	46	
210.00	410.23					47	
270.49	769.53	81.00		30.00	111.00	48	
409.84	358.51	64.50		13.00	77.50	49	
	508.20					50	
329.99	772.79			44.21	44.21	51	
132.25	467.42	121.00		35.15	156.15	52	
	291.68			9.41	9.41	53	
275.00	612.99	91.00		39.08	130.08	54	
325.00	579.98	128.00		53.97	181.97	55	
500.00	292.01			150.37	150.37	56	
175.00	209.46	75.00		8.67	83.67	57	

REPORT OF MUNICIPAL FINANCES

TABLE NO. 7—CITIES—EXPENDITURES

Number in order of population	Cities	City Officials			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials
58	Maquoketa.....	1,583.08			1,583.08
59	Anamosa.....	1,696.00			1,696.00
60	Eagle Grove.....	1,546.25			1,546.25
61	Hampton.....	1,957.10			1,957.10
62	Missouri Valley.....	1,408.00			1,408.00
63	Sheldon.....	2,060.00			2,060.00
64	Clear Lake.....	890.00			890.00
65	Manchester.....	1,762.50			1,762.50
66	Harlan.....	1,080.00			1,080.00
67	Pella.....	1,503.00			1,503.00
68	Winterset.....	1,373.84			1,373.84
69	Eldora.....	475.00			475.00
70	Cresco.....	1,713.00			1,713.00
71	Onawa.....	1,220.50			1,220.50
72	Emmetsburg.....	806.00			806.00
73	Nevada.....	1,356.00			1,356.00
74	Osceola.....	896.00			896.00
75	Belle Plaine.....	1,081.63			1,081.63
76	Osage.....	730.00			730.00
77	Sac City.....	1,186.00			1,186.00
78	Bettendorf.....	2,758.60			2,758.60
79	Waukon.....	629.00			629.00
80	Clarion.....	1,545.50			1,545.50
81	New Hampton.....	372.00			372.00
82	Tama.....	684.93			684.93
83	Humboldt.....	526.00			526.00
84	Bloomfield.....	952.50		71.76	1,024.26
85	Hawarden.....	828.00			828.00
86	Rock Rapids.....	1,142.47			1,142.47
87	Monticello.....	832.00			832.00
88	Forest City.....	1,471.00			1,471.00
89	Tipton.....	1,030.25		314.42	1,344.67
90	Audubon.....	1,392.90			1,392.90
91	Rockwell City.....	891.00			891.00
92	Sibley.....	440.00			440.00
93	Sigourney.....	738.00			738.00
94	Leon.....	1,095.00			1,095.00
95	Marengo.....	863.00			863.00
96	Colfax.....	617.75		12.15	629.90
97	Ida Grove.....	763.00			763.00
98	Lake City.....	1,157.00			1,157.00
99	DeWitt.....	597.00			597.00
100	Hamburg.....	567.50			567.50
101	Corning.....	760.50			760.50
102	Spirit Lake.....	1,213.00			1,213.00
103	Bedford.....	1,024.00			1,024.00
104	Dyersville.....	1,214.00			1,214.00
105	Belmond.....	1,896.00			1,896.00
106	Madrid.....	777.30			777.30
107	Toledo.....	989.95			989.95
108	Guthrie Center.....	1,178.00			1,178.00
109	West Union.....	680.00			680.00
110	Grundy Center.....	1,001.08			1,001.08
111	Villisca.....	1,420.00			1,420.00
112	Mystic.....	520.61			520.61
113	Eldon.....	700.00			700.00
114	Stuart.....	605.05			605.05
115	Seymour.....	556.00			556.00

FOR YEAR ENDING MARCH 31, 1942—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	
566.02	645.20	53.90		47.62	101.52	58
303.60	258.68			137.00	137.00	59
309.34	384.49	103.00		81.52	184.52	60
118.81	853.85	96.00			96.00	61
363.77	74.41	125.37		5.00	130.37	62
729.13	623.45	500.77			500.77	63
252.68	352.16			23.22	23.22	64
394.03	351.43	64.50		39.13	103.63	65
	486.42			26.96	26.96	66
838.15	623.89			131.48	131.48	67
645.13						68
216.89	399.04			29.53	29.53	69
128.04	496.11					70
212.75	296.49			43.08	43.08	71
250.00	317.04	81.00		107.37	188.37	72
490.66	425.32	81.75		10.00	91.75	73
180.00	252.42	75.00		61.73	136.73	74
		97.50		11.83	109.33	75
160.52	367.76	85.50		74.46	159.96	76
	837.03	87.50			87.50	77
287.39	998.58	76.20		45.75	121.95	78
150.00	465.21	75.00		48.72	123.72	79
182.44	490.11					80
164.03	1,039.58	90.25			90.25	81
230.00	206.19	75.00		46.85	121.85	82
221.49	372.91			14.87	14.87	83
	228.25					84
210.44	307.67			27.53	27.53	85
227.25	262.97					86
	206.39			23.65	23.65	87
130.20	444.00			29.81	29.81	88
175.00	385.45			122.79	122.79	89
408.50	599.15	124.00		187.42	311.42	90
	213.33					91
352.39	357.39					92
	255.75			31.88	31.88	93
165.96						94
364.54	224.99			75.62	75.62	95
74.94	175.71	69.00		42.68	111.68	96
282.39	358.04			40.78	40.78	97
	348.15			5.00	5.00	98
150.00	271.14					99
277.93	110.11	89.75		37.76	127.51	100
490.00	167.77					101
125.00	381.89			27.66	27.66	102
287.50	141.12			28.79	28.79	103
115.00	224.75					104
	150.98	60.50		23.82	84.32	105
	120.74					106
	282.63	87.55		26.77	114.32	107
123.41	199.82			20.77	20.77	108
135.00	688.11			10.56	10.56	109
	326.76	68.30		45.33	113.63	110
	145.61			19.62	19.62	111
	50.24					112
	141.88			1.45	1.45	113
	201.55	74.10			74.10	114
	209.53					115

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 Totals.....	\$ 97,964.75	\$ 23,021.98	\$141,981.05	\$262,967.78
1	Des Moines.....	\$ 30,405.98	\$ 97.97	\$ 17,048.35	\$ 47,552.30
2	Sioux City.....	9,109.93		16,865.55	25,975.48
3	Davenport.....	7,151.35	2,299.38	8,611.07	18,061.80
4	Cedar Rapids.....	6,418.76	18.46	5,570.39	12,007.61
5	Waterloo.....	1,403.00	331.50	4,751.14	6,485.64
6	Dubuque.....	1,839.50	1,388.32	1,804.55	5,032.37
7	Council Bluffs.....	4,158.72	3,547.03	4,913.99	12,619.74
8	Ottumwa.....		1,457.08	4,834.81	6,291.89
9	Mason City.....	1,200.00	546.65	2,784.35	4,531.00
10	Clinton.....		213.74	3,159.72	3,373.46
11	Burlington.....	2,639.67		2,133.21	4,772.88
12	Fort Dodge.....	4,145.67	501.41	6,491.58	11,138.66
13	Marshalltown.....			1,554.43	1,554.43
14	Muscatine.....	1,249.85		1,504.81	2,754.66
15	Iowa City.....	1,117.31		2,655.62	3,772.93
16	Keokuk.....			1,500.00	1,500.00
17	Fort Madison.....			107.54	107.54
18	Ames.....	3,320.07		2,475.00	5,795.07
19	Boone.....	2,802.78		3,098.96	5,901.74
20	Oskaloosa.....	900.00		681.72	1,581.72
21	Newton.....	249.60			249.60
22	Cedar Falls.....			995.74	995.74
23	Charles City.....			12.73	12.73
24	Centerville.....			592.55	592.55
25	Creston.....			632.06	632.06
26	Oelwein.....	154.54	1,004.99	1,149.59	2,309.12
27	Cherokee.....		509.93	1,916.94	2,426.87
28	Knoxville.....			605.09	605.09
29	Shenandoah.....			332.23	332.23
30	Fairfield.....		581.40		581.40
31	Webster City.....	582.88			582.88
32	Spencer.....			794.19	794.19
33	Perry.....	424.96		1,454.73	1,879.69
34	Atlantic.....	1,152.00		2,104.69	3,256.69
35	Red Oak.....	1,038.61		1,580.83	2,619.44
36	Chariton.....				
37	Estherville.....	498.75		1,754.60	2,253.35
38	Carroll.....	90.80		680.20	771.00
39	LeMars.....			952.10	952.10
40	Decorah.....	46.00		85.78	131.78
41	Storm Lake.....	457.50		1,714.93	2,172.43
42	Washington.....			846.68	846.68
43	Gri nell.....	420.20	427.74	542.93	1,390.87
44	Albia.....			715.46	715.46
45	Algona.....				
46	Clarinda.....	241.90		537.89	779.79
47	Marion.....	937.94			937.94
48	Mount Pleasant.....	1,137.90		247.90	1,385.80
49	Genwood.....	681.80	307.04	1,101.22	2,090.06
50	Iowa Falls.....	445.95	611.85	84.38	1,142.18
51	Denison.....	134.30	366.82		501.12
52	Independence.....	1,392.95		173.30	1,566.25
53	West Des Moines.....			329.79	329.79
54	Vinton.....			13.01	13.01
55	Waverly.....			211.02	211.02
56	Indianola.....				
57	Jefferson.....			560.32	560.32

FOR YEAR ENDING MARCH 31, 1942—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 expenses		
\$ 4,045.00	\$ 1,429.02	\$ 5,474.02	\$ 77,508.88	\$ 177,991.65	\$ 255,500.53	\$1,377,764.15	
\$ 150.00	\$	\$ 150.00	\$ 27,249.30	\$ 33,282.37	\$ 60,531.67	\$ 231,131.10	1
100.00	.....	100.00	13,715.57	21,513.87	35,229.44	105,828.51	2
100.00	65.60	165.60	7,723.75	695.55	8,419.30	96,492.11	3
90.00	.....	90.00	245.72	5,628.21	5,873.93	60,674.50	4
90.00	.....	90.00	805.60	2,877.43	3,683.03	53,154.14	5
80.00	.....	80.00	1,200.00	.....	1,200.00	39,127.28	6
80.00	97.18	177.18	.....	2,907.60	2,907.60	54,119.13	7
70.00	.....	70.00	.....	4,322.74	4,322.74	36,324.43	8
60.00	.....	60.00	.....	.....	.....	39,954.39	9
60.00	99.00	159.00	1,516.37	363.53	1,879.90	34,031.75	10
60.00	126.68	186.68	644.91	.....	644.91	37,587.26	11
60.00	.....	60.00	4,947.56	2,213.49	7,161.05	38,564.76	12
50.00	.....	50.00	3,339.68	7,867.56	11,207.24	27,263.39	13
50.00	50.00	100.00	120.00	.....	120.00	23,027.28	14
50.00	.....	50.00	.....	3,245.03	3,245.03	21,012.99	15
50.00	.....	50.00	60.00	2,556.66	2,616.66	19,144.40	16
50.00	145.96	195.96	461.75	564.37	1,026.12	14,321.78	17
50.00	27.75	77.75	.....	2,752.75	2,752.75	13,657.64	18
50.00	.....	50.00	1,723.34	1,090.65	2,813.99	14,391.54	19
50.00	.....	50.00	.....	2,818.32	2,818.32	14,937.89	20
50.00	.....	50.00	.....	2,681.96	2,681.96	7,311.40	21
40.00	.....	40.00	.....	1,491.70	1,491.70	9,230.33	22
40.00	.....	40.00	.....	365.21	365.21	4,029.11	23
.....	.....	.....	100.00	111.00	211.00	6,846.66	24
40.00	.....	40.00	.....	1,210.07	1,210.07	7,233.56	25
40.00	10.00	50.00	.....	1,923.89	1,923.89	8,135.59	26
40.00	49.00	89.00	.....	679.26	679.26	6,085.69	27
40.00	.....	40.00	.....	177.87	177.87	2,730.56	28
40.00	15.89	55.89	1,363.97	793.98	2,157.95	5,673.30	29
40.00	34.00	74.00	.....	2,403.23	2,403.23	6,035.98	30
40.00	.....	40.00	732.30	.....	732.30	3,648.08	31
40.00	.....	40.00	1,319.49	669.25	1,988.74	8,950.35	32
40.00	30.40	70.40	.....	2,057.44	2,057.44	6,680.11	33
40.00	.....	40.00	.....	264.93	264.93	6,665.67	34
40.00	52.73	92.73	.....	401.14	401.14	5,747.80	35
.....	.....	.....	.....	6,579.95	6,579.95	9,633.26	36
40.00	.....	40.00	2,306.91	2,774.62	5,081.53	9,966.90	37
40.00	.....	40.00	.....	10,986.16	10,986.16	15,518.36	38
40.00	20.00	60.00	.....	529.05	529.05	5,200.84	39
40.00	.....	40.00	396.40	789.81	1,186.21	4,028.53	40
40.00	44.03	84.03	1,628.75	.....	1,628.75	8,021.44	41
40.00	13.78	53.78	.....	161.11	161.11	5,034.62	42
40.00	.....	40.00	500.00	1,324.76	1,824.76	8,665.39	43
.....	.....	.....	.....	698.27	698.27	6,099.40	44
30.00	.....	30.00	.....	.....	.....	2,402.28	45
.....	.....	.....	.....	.....	.....	4,339.99	46
30.00	.....	30.00	469.80	.....	469.80	4,167.03	47
30.00	183.19	213.19	20.00	2,466.74	2,466.74	8,286.97	48
30.00	2.00	32.00	.....	461.23	461.23	4,432.94	49
30.00	11.04	41.04	.....	414.44	414.44	4,146.86	50
30.00	.....	30.00	.....	346.75	346.75	3,016.86	51
30.00	.....	30.00	.....	3,668.04	3,668.04	6,874.11	52
30.00	.....	30.00	.....	159.33	159.33	1,945.74	53
30.00	.....	30.00	.....	1,401.29	1,401.29	3,715.37	54
30.00	.....	30.00	.....	594.57	594.57	2,702.54	55
30.00	10.34	40.34	.....	19.20	19.20	1,922.42	56
30.00	.....	30.00	.....	1,785.75	1,785.75	4,164.20	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	741.86	238.30	666.52	1,646.68
59	Anamosa			972.46	972.46
60	Eagle Grove	810.75		232.67	1,043.42
61	Hampton			506.01	506.01
62	Missouri Valley			1,441.98	1,441.98
63	Sheldon	1,165.00	1,863.01		3,028.01
64	Clear Lake	504.55		793.88	1,298.43
65	Manchester			301.33	301.33
66	Harian	840.00		868.50	1,708.50
67	Pella		477.46		477.46
68	Winterset				
69	Eldora	47.55		157.18	204.73
70	Cresco				
71	Onawa			10.00	10.00
72	Emmetsburg			1,059.00	1,059.00
73	Nevada			271.88	271.88
74	Osceola		158.88	81.58	240.46
75	Belle Plaine				
76	Osage	1.75		69.66	71.41
77	Sac City	156.20		921.14	1,077.34
78	Bettendorf	311.70		1,683.57	1,995.27
79	Waukon	201.00		665.66	866.66
80	Clarion				
81	New Hampton	1,132.19	1,238.61		2,370.80
82	Tama		142.86		142.86
83	Humboldt	111.05		168.86	279.91
84	Bloomfield			74.72	74.72
85	Hawarden	320.25		667.26	987.51
86	Rock Rapids		30.00	103.23	133.23
87	Monticello	1,222.60	1,623.23		2,845.83
88	Forest City			2,208.08	2,208.08
89	Tipton				
90	Audubon		140.76	3,483.15	3,623.91
91	Rockwell City				
92	Sibley	209.00		177.36	386.36
93	Sigourney	960.80		780.50	1,741.30
94	Leon				
95	Marengo			167.27	167.27
96	Colfax	6.00		112.70	118.70
97	Ida Grove		1,254.42	545.52	1,799.94
98	Lake City			.56	.56
99	DeWitt	217.80		790.71	1,008.51
100	Hamburg			108.43	108.43
101	Corning			199.15	199.15
102	Spirit Lake	268.90		1,109.47	1,378.37
103	Bedford	1.95		63.10	65.05
104	Dyersville	180.00	138.54	971.00	1,289.54
105	Belmond	63.35	593.76		657.11
106	Madrid	156.25		476.27	632.52
107	Toledo			107.90	107.90
108	Guthrie Center			1,113.15	1,113.15
109	West Union			381.23	381.23
110	Grundy Center	73.59		484.17	557.76
111	Villisca			462.36	462.36
112	Mystic	254.04			254.04
113	Eldon	38.85	880.84	183.67	1,103.36
114	Stuart			969.04	969.04
115	Seymour	16.60	30.00	99.50	146.10

FOR YEAR ENDING MARCH 31, 1942—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 expenses		
30.00	35.00	65.00				4,607.50	58
20.00		20.00		530.76	530.76	3,918.50	59
15.00		15.00		1,796.66	1,796.66	5,279.68	60
30.00	23.80	53.80		1,052.12	1,052.12	4,637.69	61
30.00		30.00		100.00	100.00	3,548.53	62
30.00		30.00		966.38	966.38	7,937.74	63
30.00	75.25	105.25	2,850.00		2,850.00	5,771.74	64
30.00		30.00		88.04	88.04	3,030.96	65
30.00		30.00		766.46	766.46	4,098.34	66
30.00		30.00		874.08	874.08	4,478.06	67
30.00		30.00		3,572.66	3,572.66	5,621.63	68
30.00		30.00	60.00	626.18	686.18	2,041.37	69
30.00		30.00		2,055.97	2,055.97	4,423.12	70
30.00		30.00	35.00	315.89	350.89	2,163.71	71
30.00		30.00	160.95	439.53	600.48	3,250.89	72
30.00		30.00		726.31	726.31	3,391.92	73
30.00		30.00		887.90	887.90	2,623.51	74
30.00		30.00	379.08	2,809.61	3,188.69	4,409.65	75
30.00		30.00		713.33	713.33	2,232.98	76
30.00		30.00		411.53	411.53	3,629.40	77
30.00		30.00		323.44	323.44	6,515.23	78
30.00		30.00		243.94	243.94	2,508.53	79
				1,001.63	1,001.63	3,219.68	80
30.00		30.00	90.00	1,269.04	1,359.04	5,425.70	81
30.00		30.00		1,501.22	1,501.22	2,917.05	82
				337.50	337.50	1,752.68	83
30.00		30.00	367.75	451.63	819.38	2,176.61	84
30.00	80.00	110.00		119.42	119.42	2,590.57	85
30.00		30.00				1,795.92	86
				125.74	125.74	4,033.61	87
30.00		30.00		527.08	527.08	4,840.17	88
				155.10	155.10	2,183.01	89
30.00		30.00	290.00	653.66	943.66	7,309.54	90
30.00		30.00				1,134.33	91
30.00		30.00				1,566.14	92
				4.73	4.73	2,771.66	93
				1,182.21	1,182.21	2,443.17	94
30.00		30.00				1,725.42	95
30.00	20.00	50.00				1,160.93	96
			200.55	232.61	433.16	3,677.31	97
30.00		30.00		258.60	258.60	1,799.31	98
30.00		30.00				2,056.65	99
30.00		30.00		2.60	2.60	1,224.08	100
30.00		30.00				1,647.42	101
30.00		30.00				3,155.92	102
30.00		30.00				1,576.46	103
30.00		30.00		3,872.44	3,872.44	6,745.73	104
30.00	30.20	60.20				2,848.61	105
30.00	27.50	57.50		36.21	36.21	1,624.27	106
30.00		30.00	171.75		171.75	1,696.55	107
30.00		30.00		382.75	382.75	3,047.90	108
30.00		30.00		25.00	25.00	1,949.90	109
30.00	12.70	42.70		924.54	924.54	2,966.47	110
30.00		30.00		128.47	128.47	2,206.06	111
			212.88		212.88	1,037.77	112
25.00		25.00		196.02	196.02	2,167.71	113
25.00	36.00	61.00	68.75		68.75	1,979.49	114
			31.00	210.53	241.53	1,153.16	115

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	
	Grand Totals.....	\$1,622,166.75	\$ 71,994.28	\$ 173,548.90	\$1,867,709.93	\$1,599,869.08
1	Des Moines.....	\$ 308,425.47	\$ 12,623.54	\$ 10,300.82	\$ 331,349.83	\$ 399,333.60
2	Sioux City.....	164,890.12	4,487.44	21,285.18	190,662.74	177,149.63
3	Davenport.....	127,610.26		14,391.30	142,001.56	130,698.57
4	Cedar Rapids.....	113,558.47	5,725.06	20,772.35	140,055.88	128,228.00
5	Waterloo.....	89,178.54	8,155.17	9,729.13	107,062.84	100,523.33
6	Dubuque.....	70,233.80	5,020.57	6,411.56	81,665.93	99,042.60
7	Council Bluffs.....	56,097.90		11,135.61	67,233.51	68,954.23
8	Ottumwa.....	42,123.19	837.09	5,474.49	48,434.77	37,028.86
9	Mason City.....	41,656.91	6,415.35	8,877.84	56,950.10	56,794.33
10	Clinton.....	35,573.55	1,837.61	4,580.70	41,991.86	49,024.50
11	Burlington.....	51,664.94	3,185.99	5,582.25	60,433.18	49,448.40
12	Fort Dodge.....	35,786.24	1,385.51	6,096.52	43,268.27	39,902.61
13	Marshalltown.....	21,283.68	2,307.36	2,877.00	26,468.04	25,831.09
14	Muscatine.....	26,074.14	500.59	923.29	27,498.02	26,023.09
15	Iowa City.....	24,043.45	1,615.33	3,586.78	29,245.56	18,586.62
16	Keokuk.....	22,509.61	194.51	5,356.11	28,060.23	24,291.27
17	Fort Madison.....	13,418.01	2,595.94	974.14	16,988.09	17,337.00
18	Ames.....	20,370.75	767.00	3,081.93	24,219.68	17,727.70
19	Boone.....	18,067.96	18.67	1,523.00	19,609.63	11,746.52
20	Oskaloosa.....	12,614.95	393.16	796.96	13,805.07	14,371.66
21	Newton.....	10,870.53	635.00	1,309.27	12,814.80	11,336.38
22	Cedar Falls.....	9,941.46	281.06	212.27	10,434.79	5,298.32
23	Charles City.....	6,525.65	383.42	654.20	7,563.27	3,565.27
24	Centerville.....	7,684.54	317.18	542.03	8,543.75	2,994.83
25	Creston.....	6,829.31	531.25	486.91	7,847.47	5,542.05
26	Oelwein.....	8,154.26	1,097.86	541.83	9,793.95	4,883.13
27	Cherokee.....	5,338.22		1,193.97	6,532.19	2,523.12
28	Knoxville.....	3,212.00	143.97	425.71	3,781.68	1,609.15
29	Shenandoah.....	4,265.93	342.57	690.70	5,299.20	3,177.52
30	Fairfield.....	5,794.49	877.85		6,672.34	3,706.91
31	Webster City.....	6,584.53		1,130.11	7,714.64	2,113.83
32	Spencer.....	7,667.70		963.45	8,631.15	2,125.95
33	Perry.....	5,575.80	289.94	877.50	6,743.24	2,061.70
34	Atlantic.....	4,314.96	755.71	416.75	5,487.42	2,525.32
35	Red Oak.....	4,607.52	852.47		5,459.99	2,676.11
36	Chariton.....	2,937.93		11.02	2,948.95	6.40
37	Estherville.....	8,237.92		1,845.37	10,083.29	1,455.00
38	Carroll.....	6,088.54		570.57	6,659.11	2,353.75
39	LeMars.....	4,947.70	52.17	208.87	5,208.74	1,251.25
40	Decorah.....	5,124.14		808.78	5,932.92	1,401.70
41	Storm Lake.....	4,916.13	924.21	278.41	6,118.75	1,380.00
42	Washington.....	3,244.10	84.68	461.45	3,790.23	3,982.36
43	Grinnell.....	4,997.25	334.80	923.00	6,255.05	3,595.40
44	Albia.....	3,137.70	466.36	609.77	4,213.83	1,670.00
45	Algona.....	4,878.71	63.76	744.17	5,686.64	566.05
46	Clarinda.....	4,179.00	720.00	409.43	5,308.43	2,124.00
47	Marion.....	3,478.50	237.57	702.56	4,418.63	2,410.23
48	Mount Pleasant.....	5,557.95	392.20	191.84	6,141.99	1,200.00
49	Glenwood.....	1,768.00	134.68	46.76	1,949.44	772.09
50	Iowa Falls.....	4,780.50		933.31	5,713.81	422.00
51	Denison.....	2,898.98	458.63	168.69	3,526.30	304.00
52	Independence.....	6,008.11	63.21	202.17	6,273.49	1,667.00
53	West Des Moines.....	2,871.20		80.28	2,951.48	366.50
54	Vinton.....	4,206.95		348.06	4,555.01	604.50
55	Waverly.....	4,090.15		1,337.75	5,427.90	1,388.00
56	Indianola.....	2,723.02		425.19	3,148.21	664.00
57	Jefferson.....	3,450.42	753.65	481.08	4,685.15	1,521.75

FOR YEAR ENDING MARCH 31, 1942

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	
\$ 147,801.34	\$ 213,897.74	\$1,961,568.16	\$ 77,916.99	\$ 2,449.94	\$ 19,017.67	\$ 99,384.60	
\$ 2,290.80	\$ 27,840.83	\$ 429,465.23	\$ 24,195.92	\$ 150.82	\$ 8,369.77	\$ 32,716.51	1
4,487.40	9,242.36	190,879.39	14,479.68	680.67	5,213.93	20,374.28	2
1,405.80	58,306.74	190,411.11	3,600.00			3,600.00	3
15,262.01	10,627.08	154,117.09	1,875.00		43.04	1,918.04	4
12,725.35	6,883.23	120,131.91	8,733.12	1,618.45	677.57	11,029.14	5
4,705.76	6,486.02	110,234.38	1,500.00			1,500.00	6
10,335.21	4,789.79	84,079.23	6,875.08		965.95	7,841.03	7
2,606.60	5,335.80	44,971.26					8
2,670.77	3,799.09	63,264.19					9
1,797.17	4,488.08	55,309.75	3,150.00		969.32	4,119.32	10
2,223.88	4,198.10	55,870.38	1,500.00		576.33	2,076.33	11
4,667.56	2,609.89	47,180.06	1,250.00		2.25	1,252.25	12
750.00	2,591.69	29,172.78	3,150.00		1,048.69	4,198.69	13
353.20	2,179.88	28,556.17					14
1,466.55	1,744.87	21,798.04	997.14		67.86	1,065.00	15
2,336.27	3,890.09	30,517.63	1,500.00			1,500.00	16
954.46	1,439.97	19,731.43					17
	829.38	18,557.08	2,790.00		252.72	3,042.72	18
123.93	700.34	12,570.79					19
7,912.06	942.70	23,226.42					20
806.55	1,189.57	13,332.50					21
1,207.68	662.86	7,168.86					22
332.92	918.09	4,816.28			74.31	74.31	23
6,273.42	4,609.24	13,877.49					24
327.28	244.05	6,113.38					25
796.20	559.11	6,238.44	1,480.00			1,480.00	26
231.00	696.27	3,450.39					27
436.60	481.28	2,527.03					28
1,187.92	438.40	4,803.84					29
1,085.72	45.00	4,837.63					30
	1,437.19	3,551.02	720.00		14.45	734.45	31
6.00	1,342.31	3,474.26					32
139.58	351.65	2,552.93			4.32	4.32	33
18.40	1,023.23	3,566.95					34
1,162.71		3,838.82	44.00			44.00	35
537.72	846.62	1,390.74					36
	965.90	2,420.90					37
2,652.85	3,115.06	8,121.66					38
269.12	550.08	2,070.45					39
543.71	1,058.21	3,003.62					40
926.53	361.05	2,667.58					41
767.51	606.19	5,356.06					42
140.16	705.59	4,441.15					43
	74.75	1,744.75			182.32	182.32	44
467.29	1,191.61	2,224.95					45
784.00	107.98	3,015.98					46
1,399.79	468.38	4,278.40			24.74	24.74	47
220.65	451.51	1,872.16			111.36	111.36	48
479.86	440.67	1,692.62					49
932.57	640.46	1,995.03					50
330.41	475.00	1,109.41					51
792.82	610.42	3,070.24					52
2,929.26	247.93	3,543.69					53
	81.94	1,495.44			28.65	28.65	54
66.55	1,050.84	2,505.40					55
498.27	372.25	1,534.52					56
108.00	804.76	2,434.51					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	4,128.00	150.00	510.84	4,788.84	537.35
59	Anamosa	2,372.20	22.50	278.77	2,673.47	591.25
60	Eagle Grove	3,771.13		15.42	3,786.55	668.50
61	Hampton	2,940.30	5.36	510.87	3,456.53	748.50
62	Missouri Valley	3,868.29	254.86	381.41	4,504.56	1,724.58
63	Sheldon	4,483.31	566.30	454.81	5,504.42	998.56
64	Clear Lake	3,158.54		467.18	3,625.72	678.50
65	Manchester	3,953.83	8.00	120.06	4,081.89	646.81
66	Harlan	1,292.62		156.35	1,448.97	255.00
67	Pella	2,481.87	60.20		2,542.07	255.00
68	Winterset	3,508.00		757.90	4,265.90	632.00
69	Eldora	2,025.00	1.35	53.37	2,079.72	267.70
70	Cresco	2,849.13	450.00	629.23	3,928.36	533.50
71	Onawa	3,165.10		69.63	3,234.73	
72	Emmetsburg	2,565.92		250.96	2,816.88	976.98
73	Nevada	2,742.02		435.88	3,177.90	329.90
74	Osceola	2,395.50		34.00	2,429.50	181.50
75	Belle Plaine	3,357.20			3,357.20	398.37
76	Osage	2,490.65		20.00	2,510.65	603.05
77	Sac City	1,644.00		28.49	1,672.49	253.50
78	Bettendorf	3,765.00		807.52	4,572.52	2.40
79	Waukon	3,191.37	105.72	152.88	3,449.97	122.30
80	Clarion	2,743.21		49.28	2,792.49	484.00
81	New Hampton	2,280.00		223.60	2,503.60	
82	Tama	2,141.10			2,141.10	363.51
83	Humboldt	2,423.43			2,423.43	447.25
84	Bloomfield	2,545.35		46.49	2,591.84	370.00
85	Hawarden	2,818.68		154.10	2,972.78	246.48
86	Rock Rapids	3,365.80		21.06	3,386.86	98.50
87	Monticello	2,509.38	28.71	1.74	2,539.83	287.00
88	Forest City	1,751.95		145.67	1,897.62	315.50
89	Tipton	1,613.64	17.72	102.49	1,733.85	300.00
90	Audubon	2,273.68	882.62	159.37	3,315.67	834.09
91	Rockwell City	1,920.00			1,920.00	380.00
92	Sibley	2,192.30		1.31	2,193.61	1.85
93	Sigourney	1,581.60		7.83	1,589.43	
94	Leon	1,274.88			1,274.88	366.81
95	Marengo	1,654.00			1,654.00	570.99
96	Colfax	1,128.85		11.00	1,139.85	174.50
97	Ida Grove	1,980.07		1.65	1,981.72	443.15
98	Lake City	2,416.86		66.40	2,483.26	315.88
99	DeWitt	3,254.81	10.63	269.47	3,534.91	304.00
100	Hamburg	1,234.15	72.20	250.39	1,556.74	3.40
101	Corning	1,640.60		103.54	1,744.14	50.00
102	Spirit Lake	2,547.65		360.13	2,907.78	428.00
103	Bedford	950.90			950.90	216.15
104	Dyersville	2,480.50	28.06	26.27	2,534.83	120.00
105	Belmond	2,110.30	65.96	19.17	2,195.43	14.85
106	Madrid	1,246.95		2.00	1,248.95	166.34
107	Toledo	2,059.20		39.03	2,098.23	367.50
108	Guthrie Center	685.00			685.00	
109	West Union	1,419.00			1,419.00	307.50
110	Grundy Center	1,893.24	4.00	149.69	2,046.93	558.00
111	Villisca	1,462.00		127.73	1,589.73	175.75
112	Mystic	814.60			814.60	122.55
113	Eldon	1,429.80		73.73	1,503.53	136.60
114	Stuart	2,178.75			2,178.75	204.50
115	Seymour	923.80		10.00	933.80	

FOR YEAR ENDING MARCH 31, 1942—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	
410.46	190.12	1,137.93					58
167.30	495.61	1,254.16					59
184.01	290.21	1,142.72					60
696.10	883.96	2,328.56					61
30.85	498.94	2,254.37			234.46	234.46	62
890.64		1,889.20					63
402.61	186.69	1,267.80			46.03	46.03	64
	683.76	1,330.57					65
644.35	311.78	1,211.13					66
12.44	668.34	935.78					67
384.22	336.01	1,352.23					68
475.12	263.18	1,006.00					69
163.12	6 4.23	1,370.85					70
135.95	363.07	499.02					71
		976.98					72
300.00	442.45	1,132.35					73
963.19	241.94	1,386.63					74
340.70	276.52	1,015.59					75
	822.49	1,425.54					76
7,118.58	663.35	8,035.43					77
4,178.60	5,556.64	9,737.64					78
263.49	177.24	563.03	69.50			69.50	79
741.99	456.12	1,682.11					80
3,997.59	855.39	4,852.98					81
293.80	264.69	922.00					82
3,637.98	135.39	4,220.62					83
.92	323.01	693.93					84
	186.23	432.71					85
	11.19	609.69					86
240.67	78.90	606.57					87
3,315.00	513.36	4,143.86					88
4,004.73	733.08	5,037.81					89
1,118.82	302.77	2,255.68					90
	675.52	1,055.52					91
509.26	467.71	978.82					92
342.91	388.27	731.18					93
	566.19	933.00					94
	384.07	955.06					95
	31.40	205.90	2.55			2.55	96
404.91	34.48	882.54					97
18.46	384.93	719.27					98
188.78	202.47	695.25					99
544.38	138.62	686.40	5.00			5.00	100
	415.08	465.08			109.60	109.60	101
	787.03	1,215.03					102
308.43	7.23	531.81					103
242.93	203.85	566.78					104
634.48	4.39	653.72					105
407.86	256.33	830.53					106
177.95	319.07	864.52					107
268.25		268.25					108
129.34	143.16	580.00					109
258.12	212.65	1,028.77					110
36.05	632.32	844.12					111
		122.55					112
	105.98	242.58					113
176.56	65.75	446.81					114
45.60	124.20	169.80					115

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 Totals.....	\$ 111,693.71	\$ 1,767.61	\$ 9,312.21
1	Des Moines.....	\$ 31,586.58	\$	\$ 505.86
2	Sioux City.....	7,602.50	.....	2,451.44
3	Davenport.....	7,500.00	.....	.....
4	Cedar Rapids.....	10,185.21	153.40	1,204.24
5	Waterloo.....	18,415.00	816.67	504.45
6	Dubuque.....	10,987.90	797.54	714.05
7	Council Bluffs.....	4,293.16	.....	1,187.46
8	Ottumwa.....	.....	.....	.....
9	Mason City.....	3,148.00	.....	428.77
10	Clinton.....	.....	.....	.....
11	Burlington.....	4,803.78	.....	198.00
12	Fort Dodge.....	4,024.62	.....	1,041.18
13	Marshalltown.....	1,800.00	.....	.....
14	Muscatine.....	.....	.....	.....
15	Iowa City.....	1,685.00	.....	114.69
16	Keokuk.....	.....	.....	.....
17	Fort Madison.....	1,160.00	.....	.....
18	Ames.....	.....	.....	.....
19	Boone.....	939.76	.....	179.61
20	Oskaloosa.....	150.00	.....	7.60
21	Newton.....	193.00	.....	52.75
22	Cedar Falls.....	1,182.68	.....	.....
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.....	124.75	.....	.....
35	Red Oak.....	.....	.....	.....
36	Chariton.....	.....	.....	.....
37	Estherville.....	.....	.....	.....
38	Carroll.....	.....	.....	.....
39	Le Mars.....	.....	.....	.....
40	Decorah.....	93.00	.....	.....
41	Storm Lake.....	.....	.....	.....
42	Washington.....	.....	.....	.....
43	Grinnell.....	118.30	.....	.....
44	Albia.....	.....	.....	47.55
45	Algona.....	.....	.....	.....
46	Clarinda.....	.....	.....	.....
47	Marion.....	.....	.....	.....
48	Mount Pleasant.....	.....	.....	.....
49	Glenwood.....	.....	.....	.....
50	Iowa Falls.....	.....	.....	.....
51	Denison.....	.....	.....	.....
52	Independence.....	.....	.....	.....
53	West Des Moines.....	.....	.....	.....
54	Vinton.....	18.80	.....	.....
55	Waverly.....	300.00	.....	9.71
56	Indianola.....	.....	.....	.....
57	Jefferson.....	43.25	.....	.....

FOR YEAR ENDING MARCH 31, 1942—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		
\$ 122,773.53	\$ 23,812.72	\$ 31,022.61	\$ 72,326.22	\$ 127,161.55	\$ 4,178,597.77	
\$ 32,092.44	\$ 1,980.00		\$ 152.14	\$ 2,132.14	\$ 827,756.15	1
10,053.94	12,137.50	487.26	3,633.24	16,258.00	428,228.35	2
7,500.00	4,140.10		9,100.47	13,240.57	356,753.24	3
11,542.85	830.00	136.35	3,214.73	4,181.08	311,814.94	4
19,736.12	604.64		70.01	674.65	258,634.66	5
12,499.49			85.98	85.98	205,985.78	6
5,480.62	1,660.00		150.94	1,810.94	166,445.33	7
					93,406.03	8
3,576.77					123,791.06	9
			30,549.18	30,549.18	131,970.11	10
5,001.78		30,077.30		30,077.30	153,458.97	11
5,065.80	1,455.65			1,455.65	98,222.03	12
1,800.00					61,639.51	13
					56,054.19	14
1,799.69					53,908.29	15
			14,112.00	14,112.00	74,189.86	16
1,160.00	300.00		780.54	1,080.54	38,960.06	17
					45,819.48	18
1,119.37	486.83		554.19	1,041.02	34,340.81	19
157.60			3,460.00	3,460.00	40,849.09	20
245.75	218.00		198.96	416.96	26,810.01	21
1,182.68					18,786.33	22
			128.89	128.89	12,582.75	23
			100.00	100.00	22,521.24	24
			4,681.16	4,681.16	18,642.01	25
			359.00	359.00	17,871.39	26
					9,982.58	27
			159.00	159.00	6,467.71	28
					10,103.04	29
					11,509.97	30
					12,000.11	31
					12,105.41	32
124.75					9,300.49	33
					9,179.12	34
					9,342.81	35
					4,339.69	36
					12,504.19	37
					14,780.77	38
					7,279.19	39
93.00					9,029.54	40
					8,786.33	41
118.30			170.60	170.60	9,316.89	42
47.55					10,814.50	43
					6,188.45	44
					7,911.59	45
					8,324.41	46
					8,721.77	47
			60.00	60.00	8,185.51	48
					3,642.06	49
					7,708.84	50
					4,635.71	51
					9,343.73	52
					6,495.17	53
18.80					6,097.90	54
309.71					8,243.01	55
					4,682.73	56
43.25					7,162.91	57

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
58	Maquoketa			
59	Anamosa			
60	Eagle Grove	240.00		51.00
61	Hampton			
62	Missouri Valley			
63	Sheldon			
64	Clear Lake			
65	Manchester			
66	Harlan			
67	Pella			
68	Winterset			
69	Eldora	150.00		
70	Cresco			
71	Onawa			
72	Emmetsburg			
73	Nevada			
74	Osceola			
75	Belle Plaine			
76	Osage			
77	Sac City			
78	Bettendorf	651.90		
79	Waukon			
80	Clarion			
81	New Hampton			
82	Tama			
83	Humboldt	225.52		
84	Bloomfield	71.00		
85	Hawarden			
86	Rock Rapids			
87	Monticello			
88	Forest City			
89	Tipton			
90	Audubon			
91	Rockwell City			84.00
92	Sibley			
93	Sigourney			
94	Leon			
95	Marengo			
96	Colfax			233.81
97	Ida Grove			
98	Lake City			
99	De Witt			
100	Hamburg			279.19
101	Corning			
102	Spirit Lake			
103	Bedford			
104	Dyersville			
105	Belmond			
106	Madrid			
107	Toledo			
108	Guthrie Center			
109	West Union			
110	Grundy Center			16.85
111	Villisca			
112	Mystic			
113	Eldon			
114	Stuart			
115	Seymour			

FOR YEAR ENDING MARCH 31, 1942—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		
					5,926.77	58
291.00					3,927.63	59
					5,220.27	60
					5,785.09	61
					6,993.39	62
					7,393.62	63
					4,939.55	64
			421.91	421.91	5,834.37	65
					2,660.10	66
					3,477.85	67
150.00					5,618.13	68
					3,235.72	69
					5,299.21	70
					3,733.75	71
					3,793.86	72
					4,310.25	73
					3,816.13	74
					4,372.79	75
					3,936.19	76
651.90					9,707.92	77
					14,962.06	78
					4,082.50	79
					4,474.60	80
					7,356.58	81
225.52					3,063.10	82
71.00					6,869.57	83
					3,356.77	84
					3,405.49	85
					3,996.55	86
					3,146.40	87
					6,041.48	88
					6,771.66	89
84.00					5,571.35	90
					3,059.52	91
					3,172.43	92
					2,320.61	93
					2,207.88	94
233.81					2,609.06	95
					1,582.11	96
		321.70		321.70	3,185.96	97
					3,202.53	98
					4,230.16	99
279.19					2,527.33	100
					2,318.82	101
					4,122.81	102
					1,482.71	103
					3,101.61	104
			7.74	7.74	2,856.89	105
					2,079.48	106
			175.54	175.54	3,138.29	107
					953.25	108
16.85					1,990.00	109
					3,092.55	110
					2,433.85	111
					937.15	112
					1,746.11	113
					2,625.56	114
					1,103.60	115

TABLE NO. 9—CITIES—EXPENDITURES

Number in order of population	Cities	Health Department	
		General	
		Salaries and wages	Betterment or outlay
	Grand Totals.....	\$ 156,306.14	\$ 3,458.17
1	Des Moines.....	\$ 45,322.50	\$ 1,605.56
2	Sioux City.....	25,400.84	772.00
3	Davenport.....	12,911.89	
4	Cedar Rapids.....	11,328.85	
5	Waterloo.....	3,278.00	144.33
6	Dubuque.....	11,083.00	826.08
7	Council Bluffs.....	4,000.00	
8	Ottumwa.....	2,480.00	
9	Mason City.....	5,885.69	10.20
10	Clinton.....	645.00	
11	Burlington.....	1,580.00	
12	Fort Dodge.....	5,160.05	
13	Marshalltown.....		
14	Muscatine.....	1,500.00	
15	Iowa City.....	3,670.00	
16	Keokuk.....	3,435.00	
17	Fort Madison.....	300.00	100.00
18	Ames.....	1,866.36	
19	Boone.....	1,744.79	
20	Oskaloosa.....	900.00	
21	Newton.....		
22	Cedar Falls.....	1,110.00	
23	Charles City.....	548.00	
24	Centerville.....		
25	Creston.....	480.00	
26	Oelwein.....		
27	Cherokee.....	375.00	
28	Knoxville.....	100.00	
29	Shenandoah.....	163.00	
30	Fairfield.....	969.50	
31	Webster City.....	796.27	
32	Spencer.....		
33	Perry.....	792.50	
34	Atlantic.....	150.00	
35	Red Oak.....	275.00	
36	Chariton.....	889.34	
37	Estherville.....	980.63	
38	Carroll.....	530.01	
39	Le Mars.....	40.50	
40	Decorah.....	187.50	
41	Storm Lake.....	600.00	
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.....	150.00	
50	Iowa Falls.....	75.00	
51	Denison.....	240.00	
52	Independence.....		
53	West Des Moines.....	25.00	
54	Vinton.....	50.00	
55	Waverly.....		
56	Indianola.....		
57	Jefferson.....		

FOR YEAR ENDING MARCH 31, 1942

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		
\$ 23,996.13	\$ 183,760.44	\$ 446,108.89	\$ 412,723.57	\$ 246,830.62	\$ 1,105,663.08		
\$ 1,500.00	\$ 48,428.06	\$ 102,529.18	\$ 1,737.47	\$ 47,483.33	\$ 151,749.98	1	
7,691.75	33,864.59	41,518.47	7,397.68	17,784.49	66,700.64	2	
1,151.79	14,063.68	18,537.55		11,270.18	29,807.73	3	
1,099.97	12,428.82	30,885.92	1,261.63	15,317.69	47,465.24	4	
686.99	4,109.32	32,117.59	12,308.46	17,148.22	61,574.27	5	
1,332.97	13,242.05	9,108.85	3,338.99	2,164.82	14,612.66	6	
392.94	4,392.94	17,763.54	2,361.19	8,551.05	28,675.78	7	
	2,480.00	5,576.66	25,518.59	1,989.66	33,084.91	8	
2,062.52	7,958.41	5,979.98	110.28	4,488.29	10,578.55	9	
	645.00	11,643.03	7,643.72	1,362.15	20,648.90	10	
1,990.34	3,570.34	5,561.79		2,001.87	7,563.66	11	
728.56	5,888.61	27,778.16	143,695.58	12,539.17	184,012.91	12	
		17,606.59		49,181.18	66,787.77	13	
82.89	1,582.89					14	
279.22	3,949.22	3,396.76	3,099.31	1,125.11	7,621.18	15	
528.51	3,963.51	878.96	1,086.31	706.71	2,671.98	16	
136.50	536.50	5,308.50	4,848.26	2,501.40	12,658.16	17	
	1,866.36	3,685.74	10,488.20	3,837.70	18,011.64	18	
22.51	1,767.30	3,771.97		412.55	4,184.52	19	
17.32	917.32	2,496.62	2,231.80	1,995.38	6,723.80	20	
		6,768.91	1,213.25	1,675.31	9,657.47	21	
	1,110.00	4,952.27		1,586.22	6,538.49	22	
136.13	684.13	1,297.95	495.88	1,593.63	3,387.46	23	
4.00	4.00	1,395.15	469.14	1,043.18	2,907.47	24	
	480.00	3,010.00		584.04	3,594.04	25	
		2,175.56		1,414.39	3,589.95	26	
2.04	377.04	1,393.64	1,151.31	1,364.27	3,909.22	27	
	100.00	2,162.45	585.82	110.62	2,858.89	28	
	163.00	115.71	696.24	7.33	819.28	29	
	969.50	1,509.25	404.42	500.00	2,413.67	30	
9.60	805.87	2,885.14	228.80	1,106.59	4,220.53	31	
		2,201.39	53.70	2,194.55	4,449.64	32	
39.00	831.50	2,774.92	5,121.18	382.48	8,278.58	33	
	150.00	926.20	60,856.96	4.07	61,787.23	34	
25.37	300.37	1,004.45	1,959.28		2,963.73	35	
44.07	933.41					36	
1,183.56	2,164.19	1,426.93		321.12	1,748.05	37	
	530.01	1,379.95	.50	751.79	2,132.24	38	
	40.50	240.08		159.45	399.53	39	
317.17	504.67	2,195.35	703.68	2,222.05	5,121.08	40	
	600.00	2,297.55	2,436.78	269.69	5,004.02	41	
	570.00	2,143.74	130.57	971.74	3,246.05	42	
	1,080.00	2,848.12	3,228.54	1,045.86	7,122.52	43	
	120.00	1,237.60		337.58	1,575.18	44	
		1,166.10	269.19		1,435.29	45	
	100.00					46	
		1,723.73	1,758.43	648.76	4,130.92	47	
		3,005.41	2,481.60	58.34	5,545.35	48	
	150.00	81.10		33.76	114.86	49	
30.64	105.64	1,444.86	340.25	1,167.17	2,952.28	50	
	240.00	1,616.06	214.66	24.13	1,854.85	51	
		2,421.09	151.83	315.65	2,888.57	52	
	25.00	12.00	60.00	2,500.00	2,572.00	53	
	50.00	691.83		445.19	1,137.02	54	
		1,148.07	299.78	368.78	1,816.63	55	
		1,970.24	1,260.86	1,233.00	4,464.10	56	
		1,270.55		110.27	1,380.82	57	

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.....	216.00	
61	Hampton.....	272.16	
62	Missouri Valley.....	5.00	
63	Sheldon.....		
64	Clear Lake.....	150.00	
65	Manchester.....	7.00	
66	Harlan.....	25.00	
67	Pella.....	60.00	
68	Winterset.....		
69	Eldora.....		
70	Cresco.....	100.00	
71	Onawa.....		
72	Emmetsburg.....		
73	Nevada.....		
74	Osceola.....	50.00	
75	Belle Plaine.....		
76	Osage.....		
77	Sac City.....	330.00	
78	Bettendorf.....		
79	Waukon.....	10.00	
80	Clarion.....		
81	New Hampton.....		
82	Tama.....		
83	Humboldt.....		
84	Bloomfield.....		
85	Hawarden.....		
86	Rock Rapids.....		
87	Monticello.....		
88	Forest City.....		
89	Tipton.....	32.00	
90	Audubon.....	50.00	
91	Rockwell City.....		
92	Sibley.....	120.00	
93	Sigourney.....		
94	Leon.....		
95	Marengo.....		
96	Colfax.....	18.00	
97	Ida Grove.....	298.56	
98	Lake City.....		
99	DeWitt.....		
100	Hamburg.....	120.00	
101	Corning.....	50.00	
102	Spirit Lake.....		
103	Bedford.....	4.00	
104	Dyersville.....	25.00	
105	Belmond.....	25.00	
106	Madrid.....	100.00	
107	Toledo.....		
108	Guthrie Center.....		
109	West Union.....	25.00	
110	Grundy Center.....	201.00	
111	Villisca.....	50.00	
112	Mystic.....		
113	Eldon.....	3.20	
114	Stuart.....		
115	Seymour.....	20.00	

FOR YEAR ENDING MARCH 31, 1942—Continued

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	
.....	50.00	389.40	611.69	29.57	1,030.66	58
1,568.11	1,568.11	1,312.00	.....	.....	1,312.00	59
485.70	701.70	1,088.46	2,813.72	170.94	4,073.12	60
21.90	294.06	1,272.07	2.00	133.55	1,407.62	61
.....	5.00	136.54	.....	.....	136.54	62
.....	.....	120.70	.....	99.80	220.50	63
.....	150.00	519.53	211.00	173.31	903.84	64
.....	7.00	185.69	.....	15.81	201.50	65
.....	25.00	725.55	124.84	432.38	1,282.77	66
.....	60.00	1,608.93	2,255.47	209.71	4,074.11	67
.....	.....	1,008.40	754.16	116.08	1,878.64	68
.....	.....	1,484.18	532.37	738.97	2,755.52	69
.....	100.00	1,610.47	6,622.70	887.42	9,120.59	70
.....	.....	777.20	.....	623.03	1,400.23	71
.....	.....	1,163.01	.....	1,125.85	2,288.86	72
.....	.....	1,343.82	1,164.23	861.66	3,369.71	73
43.75	93.75	1,215.41	40.76	879.96	2,136.13	74
.....	.....	457.60	.....	816.76	1,274.36	75
.....	.....	1,734.83	.....	1,319.73	3,054.56	76
222.12	552.12	1,270.54	.....	490.61	1,761.15	77
.....	.....	440.99	4,709.60	32.68	5,183.27	78
1.53	11.53	185.36	51.00	.55	236.91	79
98.32	98.32	783.24	952.29	478.69	2,214.22	80
.....	.....	72.95	477.02	.....	549.97	81
.....	.....	1,067.58	179.48	678.58	1,925.64	82
.....	.....	881.57	4,160.95	15.90	5,058.42	83
.....	.....	346.75	.....	694.66	1,041.41	84
.....	.....	78.35	.....	9.26	87.61	85
40.53	40.53	162.57	.....	6.15	168.72	86
.....	.....	4.60	188.03	2.91	195.54	87
.....	.....	987.10	130.62	1,194.67	2,312.39	88
2.61	34.61	661.24	.....	257.99	919.23	89
.....	50.00	71.50	.....	25.89	97.39	90
.....	.....	120.00	.....	906.04	1,026.04	91
.....	120.00	633.92	.....	640.15	1,274.07	92
.....	.....	345.00	5.87	20.67	371.54	93
.....	.....	898.85	.....	237.88	1,136.73	94
.....	.....	74.19	.....	.....	74.19	95
.....	18.00	.....	.....	.....	.....	96
.....	298.56	432.92	544.97	.....	977.89	97
.....	.....	18.50	161.92	4.27	184.69	98
.....	.....	1,442.65	2,357.03	561.79	4,361.47	99
.....	120.00	53.90	.....	.....	53.90	100
.....	50.00	941.80	.....	600.29	1,542.09	101
.....	.....	108.00	.....	1,502.06	1,610.06	102
1.60	5.60	745.00	220.10	603.17	1,568.27	103
.....	25.00	312.65	706.56	.....	1,019.21	104
.....	25.00	329.91	262.74	7.46	600.11	105
2.50	102.50	688.08	.....	.....	688.08	106
.....	.....	802.00	.....	325.32	1,127.32	107
.....	.....	322.60	1,516.55	.....	1,839.15	108
6.00	31.00	321.71	67,158.15	210.25	67,690.11	109
.....	201.00	339.34	107.63	52.52	499.49	110
.....	50.00	.....	.....	17.90	17.90	111
.....	.....	.....	.....	.....	.....	112
5.10	8.30	.....	.....	.....	.....	113
.....	.....	960.53	.....	180.40	1,140.93	114
.....	20.00	10.00	.....	25.42	35.42	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 Totals	\$ 249,748.84	\$ 22,284.94	\$ 83,260.17
1	Des Moines	\$ 61,150.00		\$ 397.90
2	Sioux City	3,768.00		28,489.49
3	Davenport	20,232.09	8,177.00	8,344.95
4	Cedar Rapids	29,988.24	1,656.18	5,183.64
5	Waterloo	16,875.23	157.93	241.74
6	Dubuque			15,489.84
7	Council Bluffs	14,023.42		4,120.43
8	Ottumwa	7,969.84		1,201.49
9	Mason City	10,733.75	1,400.31	6,442.28
10	Clinton	12,119.60		3,642.66
11	Burlington	10,724.28		315.44
12	Fort Dodge	8,963.77	2,304.39	1,731.70
13	Marshalltown	540.00		
14	Muscatine	300.00		1,980.00
15	Iowa City	3,843.04		
16	Keokuk	1,935.80	5,832.70	1,016.63
17	Fort Madison	2,400.00		
18	Ames	1,015.50		33.97
19	Boone	2,174.45		76.52
20	Oskaloosa	884.50		
21	Newton	2,880.00		351.50
22	Cedar Falls	1,200.00		
23	Charles City	2,086.06	450.62	527.95
24	Centerville	693.37		42.62
25	Creston	958.90		6.38
26	Oelwein	716.80		9.70
27	Cherokee	450.00		
28	Knoxville			180.00
29	Shenandoah			6.50
30	Fairfield	540.00	10.28	
31	Webster City			
32	Spencer	290.98		225.00
33	Perry			360.00
34	Atlantic	897.71		6.63
35	Red Oak	597.50		
36	Chariton			
37	Estherville	779.90		34.03
38	Carroll	585.00		69.41
39	LeMars			360.00
40	Decorah	1,040.00		29.58
41	Storm Lake	336.40	118.76	10.72
42	Washington	1,533.75	90.90	437.07
43	Grinnell			
44	Albia	203.93		
45	Algona	360.00		45.00
46	Clarinda	240.00		121.55
47	Marion	369.60		3.00
48	Mount Pleasant	1,329.10		
49	Glenwood	360.00		
50	Iowa Falls	600.00		88.18
51	Denison	4.15	9.00	90.00
52	Independence	28.00		25.00
53	West Des Moines	420.00		
54	Vinton	565.60		1.13
55	Waverly	562.56		87.29
56	Indianola	1,055.00		24.00
57	Jefferson	215.25		19.31

FOR YEAR ENDING MARCH 31, 1942—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		
\$ 355,293.95	\$ 10,997.14	\$ 2,865.46	\$ 27,247.72	\$ 41,110.32	\$ 1,685,827.79	
\$ 61,547.90			\$ 1,050.00	\$ 1,050.00	\$ 262,775.94	1
32,257.49					132,822.72	2
36,754.04					80,625.45	3
36,828.06					96,722.12	4
17,274.90					82,958.49	5
15,489.84	1,800.00	123.67	300.00	2,223.67	45,568.22	6
18,143.85					51,212.57	7
9,171.33					44,736.24	8
18,576.34	1,320.00		921.51	2,241.51	39,354.81	9
15,762.26					37,056.16	10
11,039.72			1,327.97	1,327.97	23,501.69	11
12,999.86	351.50	23.72	470.21	845.43	203,746.81	12
540.00	2,817.03	578.22	1,198.43	4,593.68	71,921.45	13
2,280.00					3,862.89	14
3,843.04			16,934.10	16,934.10	32,347.54	15
8,785.13					15,420.62	16
2,400.00					15,594.66	17
1,049.47	891.75			891.75	21,819.22	18
2,250.97	576.00		85.46	661.46	8,864.25	19
884.50		1,000.00		1,000.00	9,525.62	20
3,231.50					12,888.97	21
1,200.00					8,848.49	22
3,064.63			5.00	5.00	7,141.22	23
735.99					3,647.46	24
965.28	300.00		125.22	425.22	5,464.54	25
726.50					4,316.45	26
450.00					4,736.26	27
180.00					3,138.89	28
6.50					988.75	29
550.28					3,933.45	30
					5,026.40	31
515.98	425.50		289.19	714.69	5,680.31	32
360.00					9,470.08	33
904.34					62,841.57	34
597.50					3,861.60	35
		974.85		974.85	1,908.26	36
813.93	1,177.12		168.67	1,345.79	6,071.96	37
654.41			900.00	900.00	4,216.66	38
360.00					800.03	39
1,069.58					6,695.33	40
465.88		150.00		150.00	6,219.90	41
2,061.72			1,200.00	1,200.00	7,077.77	42
					8,202.52	43
203.93					1,899.11	44
405.00	120.00		474.41	594.41	2,434.70	45
361.55	94.50		19.40	113.90	575.45	46
372.60					4,503.52	47
1,329.10					6,874.45	48
360.00					624.86	49
688.18					3,746.10	50
103.15					2,198.00	51
53.00					2,941.57	52
420.00					3,017.00	53
566.73					1,753.75	54
649.85	395.00		302.04	697.04	3,163.52	55
1,079.00					5,543.10	56
234.56					1,615.38	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.....	824.66	200.00	28.53
61	Hampton.....	360.00		18.27
62	Missouri Valley.....	4.80		
63	Sheldon.....	1,025.00		47.77
64	Clear Lake.....	660.00	40.00	
65	Manchester.....	462.00		110.50
66	Harlan.....	644.00		13.13
67	Pella.....	836.23	81.86	
68	Winterset.....			
69	Eldora.....	515.00		114.38
70	Cresco.....	720.00		
71	Onawa.....	360.00		
72	Emmetsburg.....	193.30		
73	Nevada.....			
74	Osceola.....			
75	Belle Plaine.....	903.95		101.51
76	Osage.....	111.66		
77	Sac City.....			
78	Bettendorf.....	2,268.96	1,223.47	
79	Waukon.....	570.00		
80	Clarion.....	693.69	160.87	1.40
81	New Hampton.....	598.54		
82	Tama.....	704.00		.60
83	Humboldt.....	296.25		
84	Bloomfield.....			
85	Hawarden.....	196.00		
86	Rock Rapids.....	260.75		
87	Monticello.....	430.40	353.23	467.69
88	Forest City.....	162.40		45.65
89	Tipton.....	1,200.00		7.20
90	Audubon.....	1.50		3.32
91	Rockwell City.....			405.68
92	Sibley.....	465.00		
93	Sigourney.....			
94	Leon.....	106.40		
95	Marengo.....			
96	Colfax.....			
97	Ida Grove.....	125.25		
98	Lake City.....	60.00		
99	DeWitt.....	295.00		
100	Hamburg.....			20.88
101	Corning.....			
102	Spirit Lake.....	325.00		
103	Bedford.....	4.50		3.43
104	Dyersville.....			
105	Belmond.....	73.34		
106	Madrid.....			
107	Toledo.....	423.51		
108	Guthrie Center.....			
109	West Union.....			
110	Grundy Center.....	427.58		
111	Villisca.....	11.10	17.44	
112	Mystic.....			
113	Eldon.....			
114	Stuart.....			
115	Seymour.....			

FOR YEAR ENDING MARCH 31, 1942—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					1,320.66	58
648.00	363.26	15.00	118.00	496.26	4,024.37	59
1,053.19					5,828.01	60
378.27					2,079.95	61
4.80					146.34	62
1,072.77					1,293.27	63
700.00					1,753.84	64
572.50					781.00	65
657.13					1,964.90	66
918.09			197.54	197.54	5,249.74	67
					1,878.64	68
629.38					3,384.90	69
720.00					9,940.59	70
360.00					1,760.23	71
193.30					2,482.16	72
					3,369.71	73
					2,229.88	74
1,005.46					2,279.82	75
111.66					3,166.22	76
					2,313.27	77
3,492.43					8,675.70	78
570.00					818.44	79
855.96					3,168.50	80
598.54					1,148.51	81
704.60					2,630.24	82
296.25			260.00	260.00	5,614.67	83
					1,041.41	84
196.00					283.61	85
260.75					470.00	86
1,251.32			88.91	88.91	1,535.77	87
208.05					2,520.44	88
1,207.20			635.64	635.64	2,796.68	89
4.82					152.21	90
405.68					1,431.72	91
465.00					1,859.07	92
					371.54	93
106.40					1,243.13	94
	40.00			40.00	114.19	95
	46.78		25.78	72.56	90.56	96
125.25	278.70		104.30	383.00	1,784.70	97
60.00					244.69	98
295.00					4,656.47	99
20.88					194.78	100
					1,592.09	101
325.00					1,935.06	102
7.93					1,581.80	103
					1,044.21	104
73.34					698.45	105
					790.58	106
423.51					1,550.83	107
					1,839.15	108
					67,721.11	109
427.58					1,128.07	110
28.54					96.44	111
						112
					8.30	113
			45.94	45.94	1,186.87	114
					55.42	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 Totals.....	\$450,971.72	\$108,527.81	\$229,703.08	\$789,202.61	\$345,400.01
1	Des Moines.....	\$ 76,069.84	\$ 5,992.97	\$ 11,117.31	\$ 93,180.12	\$105,600.54
2	Sioux City.....	3,697.50		580.64	4,278.14	28,698.10
3	Davenport.....	14,170.00			14,170.00	22,195.26
4	Cedar Rapids.....	22,300.13			22,300.13	30,222.81
5	Waterloo.....	24,102.95	3,469.60	6,852.34	34,424.89	7,619.13
6	Dubuque.....	1,940.00	10.86	173.91	2,124.77	9,404.17
7	Council Bluffs.....	3,725.58	2,581.39	815.84	7,122.81	11,457.52
8	Ottumwa.....	14,737.46	1,123.81	12,253.44	28,114.71	
9	Mason City.....	2,516.00	9,366.12	6,023.82	17,905.94	3,400.50
10	Clinton.....	10,208.77	512.89	5,417.50	16,139.16	1,512.91
11	Burlington.....	8,309.10	1,200.00	2,142.98	11,652.08	10,693.09
12	Fort Dodge.....	8,138.90	584.72	5,415.27	14,138.89	
13	Marshalltown.....	9,024.55	2,173.37	5,376.21	16,574.13	
14	Muscatine.....	8,031.83	365.98	4,200.99	12,598.80	
15	Iowa City.....	16,394.83		6,588.05	22,982.88	2,147.40
16	Keokuk.....	11,008.70	20.00	11,524.07	22,552.77	
17	Fort Madison.....	5,078.00	1,000.00	2,421.55	8,499.55	1,396.19
18	Ames.....	2,992.81	1,592.83	14,927.45	19,513.09	5,014.28
19	Boone.....	4,406.99	5,479.95	2,129.88	12,016.82	1,758.50
20	Oskaloosa.....	1,292.50	240.45	451.06	1,984.01	2,621.30
21	Newton.....	1,857.20	1,200.00	125.00	3,182.20	9,700.10
22	Cedar Falls.....	10,283.57	3,509.95	4,271.19	18,064.71	2,221.24
23	Charles City.....	7,392.55		6,080.72	13,473.27	
24	Centerville.....	1,556.22	607.39	1,988.07	4,151.68	
25	Creston.....	1,509.38		3,357.42	4,866.80	3,126.02
26	Oelwein.....	2,336.42		796.58	3,133.00	1,191.00
27	Cherokee.....	683.41		2,706.95	3,390.36	2,136.06
28	Knoxville.....	4,285.26	2,883.84	1,999.48	9,168.58	1,017.50
29	Shenandoah.....	1,320.00		1,151.85	2,471.85	1,949.47
30	Fairfield.....	6,683.23	3,878.60		10,561.83	2,524.27
31	Webster City.....	1,819.36	463.87	2,550.04	4,833.27	2,315.77
32	Spencer.....	7,175.16	1,842.31	4,010.53	13,028.00	2,480.67
33	Perry.....	2,828.24		1,885.84	4,714.08	2,439.01
34	Atlantic.....	2,756.14		3,285.02	6,041.16	2,462.58
35	Red Oak.....	2,102.88	1,596.84		3,699.72	1,207.82
36	Chariton.....	639.67		38.93	678.60	1,335.63
37	Estherville.....	7,540.81		8,661.04	16,201.85	1,967.11
38	Carroll.....	1,068.44		1,414.77	2,483.21	1,347.25
39	Le Mars.....	4,160.88		6,065.83	10,226.71	935.75
40	Decorah.....	5,380.62		7,546.17	12,926.79	770.98
41	Storm Lake.....	966.18		810.27	1,776.45	3,968.20
42	Washington.....	3,871.98	13,329.20	30.93	17,232.11	938.90
43	Grinnell.....	1,780.94	5,298.42	1,049.62	8,128.98	2,945.73
44	Albia.....	1,200.00	340.00	887.27	2,427.27	1,733.15
45	Algona.....			275.14	275.14	7,710.76
46	Clarinda.....	3,501.25		1,229.56	4,730.81	1,549.10
47	Marion.....	7.40		187.44	194.84	2,273.54
48	Mount Pleasant.....	331.39	1,063.88	13.19	1,407.96	1,998.73
49	Glenwood.....	795.00	128.75	28.83	952.58	1,909.31
50	Iowa Falls.....	372.05	1,452.73	387.46	2,212.25	1,818.98
51	Denison.....	1,498.10	449.10	1,764.13	3,711.33	
52	Independence.....	6,303.75	2,299.67	1,639.68	10,243.10	412.50
53	West Des Moines.....	1,598.20		542.93	2,141.13	813.60
54	Vinton.....	3,667.69		1,211.83	4,879.52	271.73
55	Waverly.....	6,480.69	5,535.38	2,681.60	14,697.67	298.84
56	Indianola.....	4,325.48			4,325.48	21.20
57	Jefferson.....	2,511.20		1,679.35	4,190.55	1,031.39

FOR YEAR ENDING MARCH 31, 1942—Continued

Street Department								Number in order of population
Street Cleaning			Street Paving					
Betterment or outlay	Miscellaneous	Total street cleaning	Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving	Bridges	
\$23,405.79	\$69,761.33	\$438,567.13	\$186,266.05	\$139,070.04	\$214,862.75	\$540,198.84	\$146,914.88	
\$ 76.00	\$4,009.81	\$109,686.35	\$ 69,377.10	\$ 367.99	\$ 24,934.29	\$ 94,679.38	\$ 63,369.83	1
1,586.00	8,133.45	38,417.55	4,879.21		5,373.60	10,252.81	40,412.93	2
	11,833.70	34,028.96	33,973.22	1,750.00	21,497.53	57,220.75	573.67	3
	4,663.52	34,886.33	9,461.00	2,200.00	8,184.27	19,845.27	11,180.44	4
150.00	3,554.00	11,323.13	10,873.37	7,102.16	1,669.85	19,645.38	2,366.47	5
426.74	4,113.49	13,944.40	11,404.21	19,470.75	5,365.07	36,240.03		6
	1,345.99	12,803.51	3,210.00		2,726.29	5,936.29	1,088.58	7
			4,910.33	863.27	11,942.74	17,716.34	5,719.95	8
	1,998.77	5,399.27	603.40	1,106.56		1,709.96	172.29	9
2,613.23	2,111.07	6,237.21					3,889.41	10
448.80	1,017.51	12,159.40	2,097.58		1,097.58	3,195.16		11
			1,876.50	286.98	6,349.07	8,512.55	5,000.02	12
							5,837.57	13
			1,981.70	317.93	3,610.77	5,910.40		14
	1,151.33	3,298.73					3,736.93	15
								16
1,500.00		2,896.19	1,098.80			1,098.80		17
		5,014.28		3,571.80		3,571.80		18
	140.92	1,899.42	838.82		1,123.18	1,962.00		19
138.54	511.17	3,271.01	1,308.80	515.26	36.58	1,860.64		20
	2,478.84	12,178.94	490.72	128.97	883.02	1,502.71		21
		2,221.24	780.25			780.25		22
3,709.38		3,709.38	1,573.95		92,933.04	94,506.99		23
							665.12	24
	5.00	3,131.02						25
		1,191.00	385.97		935.86	1,321.83		26
1,707.62	3.60	3,847.28	548.15		1,045.26	1,593.41		27
	10.97	1,028.47			10.00	10.00		28
325.11	498.54	2,773.12	2,846.74	5,356.65		8,203.39	122.42	29
57.27		2,581.54	950.28	7.00		957.28		30
	607.59	2,923.36	178.20	7,206.19	88.45	7,472.84		31
	82.66	2,563.33	49.25		63.12	112.37		32
390.09	208.74	3,037.84	4,047.47	23,512.79		27,560.26		33
		2,462.58	31.80			31.80		34
334.10		1,541.92	1,042.05	3,065.51		4,107.56		35
	960.97	2,296.60						36
	8.62	1,975.73	27.00		980.52	1,007.52		37
	12.88	1,360.13	3,795.94		9,045.93	12,841.87	253.90	38
		935.75	410.20		2,756.62	3,166.82		39
1,991.83	758.81	3,521.62			2,282.58	2,282.58	1,969.30	40
2,007.46	53.98	6,029.64	190.62	1,750.85	127.02	2,068.49		41
	44.52	983.42	150.00	2,945.22	11.00	3,106.22		42
		2,945.73						43
200.00	721.50	2,654.65						44
2,330.20	4,004.79	14,045.75	250.38			250.38		45
56.56	46.04	1,651.70	169.80		446.70	616.50		46
519.06	619.59	3,412.19	829.01	3,371.76		4,200.77		47
	3,833.12	5,831.85	998.82		534.10	1,532.92		48
	740.86	2,650.17	545.00			545.00		49
	443.95	2,262.93	420.29		500.23	920.52		50
					1,113.76	1,113.76		51
		412.50	1,722.27	4,892.78		6,615.05		52
	11.62	825.22	167.20	11,053.31	235.29	11,455.80		53
		271.73	125.27		14.00	139.27		54
	142.49	441.33						55
		21.20						56
		1,031.39	711.80		1,322.45	2,034.25		57

REPORT OF MUNICIPAL FINANCES

TABLE 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	3,419.30	1,085.97	958.00	5,463.27	1,486.00
59	Anamosa	3,646.59	791.18	2,239.87	6,677.64	
60	Eagle Grove	1,358.79		1,261.23	2,620.02	794.76
61	Hampton	1,018.33		5,100.33	6,118.66	995.08
62	Missouri Valley			1,017.82	1,017.82	
63	Sheldon	5,309.18	2,423.84		7,733.02	197.20
64	Clear Lake	630.72		1,521.40	2,152.12	1,581.51
65	Manchester	852.63		302.20	1,154.83	516.20
66	Harlan	1,260.75	350.00	1,384.28	2,995.03	680.25
67	Pella	415.10	147.98	13.44	576.52	717.76
68	Winterset	8,804.42	5,790.37	1,869.37	16,464.16	
69	Eldora	785.42	153.51	384.16	1,323.09	396.90
70	Cresco	3,443.81		2,407.94	5,851.75	653.83
71	Onawa	1,620.00			1,620.00	1,351.40
72	Emmetsburg	3,531.85		1,772.39	5,304.24	238.35
73	Nevada	1,969.56	333.64	1,699.21	4,002.41	629.00
74	Osceola	54.88	115.88		170.76	579.00
75	Belle Plaine	2,798.00	1,101.74		3,899.74	
76	Osage	1,837.50		628.28	2,465.78	1,690.15
77	Sac City	4,647.06		1,010.13	5,657.19	
78	Bettendorf	5,273.78	994.80	2,894.24	9,162.82	
79	Waukon	2,472.69	1,745.00	1,501.73	5,719.42	958.49
80	Clarion	1,136.71	1,116.44	1,473.48	3,726.63	1,136.71
81	New Hampton		833.50		833.50	574.36
82	Tama	1,113.00			1,113.00	
83	Humboldt	1,353.03		3,666.02	5,019.05	416.45
84	Bloomfield	1,931.10	162.21	1,828.55	3,921.86	1,200.00
85	Hawarden	1,247.19	1,210.00	1,143.99	3,601.18	670.25
86	Rock Rapids	2,508.80	3,142.31		5,651.11	812.53
87	Monticello	864.30		413.39	1,277.69	473.76
88	Forest City	245.36		619.83	865.19	229.59
89	Tipton	149.05		24.08	173.13	605.75
90	Audubon	825.80	12.49	620.02	1,458.31	1,661.20
91	Rockwell City	1,754.19		2,639.85	4,394.04	
92	Sibley	1,062.04		1,832.08	2,894.12	1,536.60
93	Sigourney	978.65		1,053.50	2,032.15	670.15
94	Leon	555.85			555.85	
95	Marengo	2,696.74	2,010.71	997.10	5,704.55	7.53
96	Colfax	448.83		724.93	1,173.76	166.74
97	Ida Grove	56.70		592.38	649.08	1,936.98
98	Lake City	58.30		411.67	469.97	10.41
99	DeWitt	504.10		910.23	1,414.33	1,017.80
100	Hamburg	791.63		674.16	1,465.79	59.70
101	Corning	1,283.41		1,484.35	2,767.76	
102	Spirit Lake	3,060.01		1,917.24	4,977.25	122.30
103	Bedford	446.37		959.66	1,406.03	607.70
104	Dyersville		1,227.19		1,227.19	1,477.26
105	Belmond	1,088.65		214.99	1,303.64	96.45
106	Madrid	763.75		57.71	821.46	185.21
107	Toledo	2,116.40	730.65	854.72	3,701.77	
108	Guthrie Center	2,074.71		1,513.23	3,587.94	176.33
109	West Union	465.26	1,343.19	1,306.55	3,115.00	816.65
110	Grundy Center	173.41		1,188.07	1,361.48	233.83
111	Villisca	265.75	32.79	559.18	857.72	271.30
112	Mystic	571.23			571.23	
113	Eldon	1,902.20		554.70	2,456.90	195.00
114	Stuart	738.90		711.16	1,450.06	
115	Seymour	1.80	78.05	47.35	127.20	

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REPORT OF MUNICIPAL FINANCES

TABLE 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 Totals.....	\$ 27,186.08	\$ 22,601.23	\$ 12,486.11	\$ 62,273.42
1	Des Moines.....	\$ 11,727.28		\$ 1,376.07	\$ 13,103.35
2	Sioux City.....				
3	Davenport.....	2,278.67		910.75	3,189.42
4	Cedar Rapids.....	5,796.63		1,773.77	7,570.40
5	Waterloo.....	741.09	2,721.22	91.50	3,553.81
6	Dubuque.....				
7	Council Bluffs.....	663.47		81.58	745.05
8	Ottumwa.....				
9	Mason City.....		3,249.75		3,249.75
10	Clinton.....				
11	Burlington.....	860.80		139.19	999.99
12	Fort Dodge.....		593.00		593.00
13	Marshalltown.....				
14	Muscatine.....				
15	Iowa City.....	28.11			28.11
16	Keokuk.....	339.60		2,343.57	2,683.17
17	Fort Madison.....		22.00		22.00
18	Ames.....				
19	Boone.....	12.00		28.72	40.72
20	Oskaloosa.....	706.40	22.87	16.15	745.42
21	Newton.....	162.60		78.46	241.06
22	Cedar Falls.....			388.93	388.93
23	Charles City.....				
24	Centerville.....				
25	Creston.....				
26	Oelwein.....	52.70			52.70
27	Cherokee.....	17.85		56.21	74.06
28	Knoxville.....				
29	Shenandoah.....	24.35	91.43	13.10	128.88
30	Fairfield.....				
31	Webster City.....	74.55	1,543.17	6.40	1,624.12
32	Spencer.....	730.72			730.72
33	Perry.....	1,310.25	7,895.87	473.90	9,680.02
34	Atlantic.....				
35	Red Oak.....				
36	Chariton.....				
37	Estherville.....				
38	Carroll.....	54.40	100.84	23.25	178.49
39	LeMars.....				
40	Decorah.....	17.45		15.45	32.90
41	Storm Lake.....	18.45	7.56		26.01
42	Washington.....				
43	Grinnell.....				
44	Albia.....			391.96	391.96
45	Algona.....				
46	Clarinda.....				
47	Marion.....				
48	Mount Pleasant.....	16.57			16.57
49	Glenwood.....				
50	Iowa Falls.....	34.25	98.68	38.70	171.63
51	Denison.....			162.06	162.06
52	Independence.....	6.24			6.24
53	West Des Moines.....			49.14	49.14
54	Vinton.....	11.90		12.00	23.90
55	Waverly.....			44.31	44.31
56	Indianola.....				
57	Jefferson.....	94.10			94.10

FOR YEAR ENDING MARCH 31, 1942—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				
\$ 846,137.50	\$ 221,809.47	\$ 269,811.34	\$ 491,620.81	\$ 166,867.00	\$ 24,241.02		
\$ 152,678.26	\$ 48,999.23	\$ 19,448.54	\$ 68,447.77	\$ 2,841.32		1	
80,904.90	22,953.56	5,628.92	28,582.48	9,667.18		2	
69,148.71	11,981.94	52,014.84	63,996.78	11,999.59		3	
54,604.70	33,205.02	21,143.46	54,348.48	13,122.99	4,429.45	4	
45,961.73	5,255.73	24,161.69	29,417.42	11,029.80	71.36	5	
36,917.20	2,823.37	1,827.25	4,650.62	5,476.86		6	
26,366.54	8,327.30	2,889.21	11,216.51	2,087.72	1,232.97	7	
22,879.40	4,683.67	10,725.95	15,409.62	2,719.72		8	
21,187.52	2,381.05	15,857.31	18,238.36	7,273.14	857.73	9	
20,625.81	10,238.18	1,760.74	11,998.92	1,748.14	966.29	10	
24,690.24	1,821.24	3,594.05	5,415.29	9,624.47	3,253.96	11	
22,256.23	3,167.15	835.88	4,003.03	7,899.42	605.48	12	
		72.99	72.99	1,994.21		13	
	4,572.10	2,942.15	7,514.25	4,461.60		14	
15,524.63	2,191.63	771.92	2,963.55	504.91	623.04	15	
12,552.51	1,429.45	485.46	1,914.91	955.43		16	
7,843.55	995.50	71.28	1,066.78	714.50		17	
		6,351.37	6,351.37	4,341.26		18	
7,776.06	535.40	980.95	1,516.35	4,889.33	142.80	19	
7,495.30	1,800.50	396.28	2,196.78	2,780.02	129.77	20	
10,126.80	538.41	180.24	718.65	3,163.81	438.21	21	
1,671.55	2,368.95	2,032.13	4,401.08	1,469.52	361.72	22	
6,611.82	1,624.25	91.07	1,715.32	1,217.22	370.95	23	
4,181.88	2,056.30	656.73	2,713.03	844.53		24	
5,667.24	1,786.85	523.35	2,310.20	698.38	251.25	25	
4,425.83	502.80	839.14	1,341.94	1,355.95	389.55	26	
4,098.93	1,311.93	1,373.99	2,685.92	1,657.31	161.10	27	
2,908.18	524.85		524.85	180.95		28	
5,696.91	349.78	800.19	1,149.97	1,223.09	338.74	29	
3,933.52	2,377.84	5,966.29	8,344.13			30	
	122.10	6.02	128.12	1,043.94	200.45	31	
4,921.00	915.10		915.10	2,259.53	312.11	32	
4,543.23	14.67	1,850.73	1,865.40	958.18	381.74	33	
	74.40	54.33	128.73	842.61		34	
6,087.76	1,585.85	2,121.76	3,707.61	1,037.61		35	
2,473.03	294.95		294.95	516.58		36	
	65.25	152.99	218.24	2,497.99	509.93	37	
4,675.48	566.87	318.85	885.72	1,972.30	66.90	38	
5,329.82	1,430.55	1,047.28	2,477.83	1,357.49		39	
4,382.70	2,863.11	10,331.73	13,194.84	1,922.03	70.28	40	
5,432.01	17.50		17.50	974.00		41	
4,080.00	1,709.98	62.65	1,772.63	179.55	158.83	42	
4,392.85	438.10	698.88	1,136.98	802.32	352.80	43	
3,506.72	568.40	576.45	1,144.85	951.68	100.25	44	
				948.52		45	
4,547.39	378.95	470.44	849.39	588.74	24.45	46	
3,719.14	90.17		90.17		6.20	47	
	978.85		978.85		1,110.24	48	
1,811.83	88.60	235.58	324.18			49	
7,026.11	643.77	1,164.78	1,808.55	1,373.99	430.73	50	
	953.73	49.34	1,003.07	419.20	244.08	51	
	231.56	982.19	1,213.75	484.80	280.70	52	
2,069.76		456.95	456.95	336.10	57.60	53	
		514.92	514.92	221.22	63.35	54	
	851.48	4,129.85	4,981.33	2,209.82		55	
				657.51		56	
3,680.85				1,192.50	529.90	57	

TABLE 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	199.40			199.40
59	Anamosa				
60	Eagle Grove		55.00	25.71	80.71
61	Hampton	61.50			61.50
62	Missouri Valley				
63	Sheldon				
64	Clear Lake	25.08	13.06	8.60	46.74
65	Manchester	2.15		2.00	4.15
66	Harlan				
67	Pella	32.00	10.78		42.78
68	Winterset				
69	Eldora				
70	Cresco				
71	Onawa		25.00		25.00
72	Emmetsburg				
73	Nevada	44.12	48.06		92.18
74	Osceola				
75	Belle Plaine	123.45		744.63	868.08
76	Osage				
77	Sac City				
78	Bettendorf		465.39		465.39
79	Waukon	90.48		24.11	114.59
80	Clarion		144.11		144.11
81	New Hampton				
82	Tama				
83	Humboldt				
84	Bloomfield	22.75		4.79	27.54
85	Hawarden				
86	Rock Rapids				
87	Monticello		33.79	2.04	35.83
88	Forest City	74.04	30.75		104.79
89	Tipton	86.50	36.88		123.38
90	Audubon				
91	Rockwell City		4,948.56		4,948.56
92	Sibley			254.48	254.48
93	Sigourney				
94	Leon	189.25		809.43	998.68
95	Marengo				
96	Colfax				
97	Ida Grove				
98	Lake City				
99	DeWitt		66.67		66.67
100	Hamburg		214.53		214.53
101	Corning				
102	Spirit Lake	2.50			2.50
103	Bedford				
104	Dyersville	244.11			244.11
105	Belmond	11.10	31.61		42.71
106	Madrid	62.95			62.95
107	Toledo			1,719.72	1,719.72
108	Guthrie Center			345.03	345.03
109	West Union				
110	Grundy Center	127.62	130.65	30.40	288.67
111	Villisca	6.65			6.65
112	Mystic				
113	Eldon				
114	Stuart				
115	Seymour				

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1942—Continued

Street Department						
Total street lighting	Grading and Oiling			Total snow removal	Total weed cutting	Number in order of population
	Salaries and wages	Miscellaneous	Total grading and oiling			
	510.23	15,230.13	15,740.36	293.60	371.16	58
3,359.30	388.05	350.79	747.84	655.18	312.84	59
3,688.20	1,395.08	4,037.51	5,432.59	1,214.60	110.28	60
2,762.79		639.88	639.88	280.00	255.00	61
3,088.45	191.03	110.64	301.67	574.07		62
4,501.65	176.50	2,919.46	3,095.96	723.84	222.85	63
2,784.60	1,929.24	1,251.76	3,181.00	443.52	127.23	64
	1,235.55	172.84	1,408.39	351.26	102.95	65
	1,365.54	966.08	2,331.62	228.66	160.25	66
	587.01		587.01	1,291.90		67
2,091.14	767.10	829.61	1,596.71	645.82	94.25	68
3,375.36	53.57	2,220.42	2,273.99	1,443.05		69
				118.70	70.00	70
2,567.33		367.60	367.60	305.83	55.02	71
2,655.68	335.50	700.00	1,035.50	616.56	323.80	72
2,430.98	888.13	252.02	1,140.15	165.75		73
3,501.60	45.15	436.98	482.13	724.57		74
3,878.38	1,259.53	2,594.52	3,854.05	535.85	93.60	75
2,943.94	27.00	3,100.00	3,127.00			76
3,624.43	1,829.40	2,267.78	4,097.18		51.25	77
1,892.58	172.27	23.13	195.40	782.81	107.08	78
2,429.79	713.19	145.24	858.43	766.36		79
	2,040.00	51.15	2,091.15	930.30		80
2,094.11	452.35	302.83	755.18	298.36		81
2,333.76	647.30	3,909.42	4,556.72	769.16	152.75	82
	71.95	531.86	603.81			83
				142.06	157.18	84
	674.10	108.82	782.92	524.15	94.95	85
1,123.94	689.05	1,097.38	1,786.43	39.00	54.60	86
2,107.85	562.60	62.75	625.35	566.03	81.20	87
	1,112.36	2,813.71	3,926.07	285.40	91.19	88
2,064.36	504.20		504.20	503.70	46.90	89
2,142.00				473.78		90
	35.57	2,971.71	3,007.28	234.50	68.10	91
2,035.90				60.00	59.64	92
1,499.69	1,429.26	1,085.99	2,515.25	132.75		93
1,494.26	37.84		37.84	10.28	37.20	94
1,438.20				196.45		95
2,040.00	408.19		408.19	581.88	350.60	96
1,552.95	651.31	377.73	1,029.04	7.10	21.50	97
1,836.00	1,034.80	197.61	1,232.41	135.20	120.80	98
1,885.43	627.05	151.08	778.13	219.42	.62	99
2,018.08	620.69	4,750.35	5,371.04			100
1,850.04						101
1,487.02	53.55	141.96	195.51	329.09	160.52	102
2,193.03				775.70		103
1,411.68	24.60	1,765.79	1,790.39	324.63	28.78	104
1,508.01	163.16		163.16	218.90	83.80	105
				921.30	214.80	106
1,555.38				29.23		107
1,805.40	160.40	555.65	716.05	1,242.31		108
1,832.68				745.43	165.57	109
1,382.80	167.35		167.35	225.65	47.50	110
444.13				25.08		111
	84.80	94.28	179.08	57.65	205.35	112
		566.79	566.79		15.00	113
						114
						115

TABLE 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 Totals.....	\$ 155,008.38	\$ 113,368.17	\$ 163,669.56	\$ 432,046.11	\$3,938,069.32
1	Des Moines.....	\$ 18,833.85	\$	\$ 30,241.00	\$ 49,074.85	\$ 647,061.23
2	Sioux City.....	80,074.81	72,460.62	72,761.44	225,296.87	437,812.86
3	Davenport.....	.....	.....	2,215.73	2,215.73	256,543.61
4	Cedar Rapids.....	8,612.35	543.13	8,303.17	17,458.65	239,746.84
5	Waterloo.....	.....	.....	.....	.....	157,793.99
6	Dubuque.....	14,404.29	837.33	3,486.88	18,728.50	118,082.38
7	Council Bluffs.....	536.43	.....	11.63	548.06	69,148.04
8	Ottumwa.....	.....	.....	.....	.....	92,559.74
9	Mason City.....	.....	24,117.13	.....	24,117.13	100,111.09
10	Clinton.....	.....	.....	308.91	308.91	61,913.85
11	Burlington.....	3,858.92	.....	.....	3,858.92	74,849.51
12	Fort Dodge.....	.....	.....	.....	.....	63,008.62
13	Marshalltown.....	.....	.....	.....	.....	24,478.90
14	Muscatine.....	7,768.88	1022.42	3,373.31	12,164.61	42,649.66
15	Iowa City.....	.....	.....	.....	.....	49,662.78
16	Keokuk.....	1,039.00	.....	.....	1,039.00	41,697.79
17	Fort Madison.....	650.25	.....	2,056.83	2,707.08	24,848.45
18	Ames.....	.....	.....	.....	.....	38,791.80
19	Boone.....	.....	.....	.....	.....	30,243.50
20	Oskaloosa.....	.....	.....	.....	.....	20,462.95
21	Newton.....	285.15	.....	2,624.60	2,909.75	34,462.13
22	Cedar Falls.....	615.13	.....	.....	615.13	29,974.13
23	Charles City.....	.....	.....	.....	.....	121,604.95
24	Centerville.....	.....	.....	80.59	80.59	12,636.83
25	Creston.....	.....	.....	.....	.....	16,924.89
26	Oelwein.....	1,730.00	.....	48.55	1,778.55	14,990.35
27	Cherokee.....	145.21	.....	570.55	715.76	18,224.13
28	Knoxville.....	.....	.....	.....	.....	13,821.03
29	Shenandoah.....	1,111.49	.....	.....	1,111.49	23,219.86
30	Fairfield.....	.....	2,000.00	.....	2,000.00	28,378.30
31	Webster City.....	.....	242.44	826.82	1,069.26	19,295.36
32	Spencer.....	474.33	.....	.....	474.33	25,316.49
33	Perry.....	.....	.....	.....	.....	52,750.75
34	Atlantic.....	516.66	.....	123.84	640.50	10,147.38
35	Red Oak.....	.....	.....	.....	.....	20,182.18
36	Chariton.....	.....	.....	938.14	938.14	7,197.87
37	Estherville.....	126.90	.....	299.91	426.81	22,838.07
38	Carroll.....	.....	.....	.....	.....	24,718.00
39	LeMars.....	.....	.....	.....	.....	23,494.42
40	Decorah.....	.....	.....	324.45	324.45	40,627.49
41	Storm Lake.....	.....	649.16	.....	649.16	16,973.26
42	Washington.....	.....	9.50	150.00	159.50	27,672.26
43	Grinnell.....	.....	.....	.....	.....	17,759.66
44	Albia.....	297.65	.....	3,399.64	3,697.29	14,874.67
45	Algona.....	1,494.96	.....	.....	1,494.96	17,014.75
46	Clarinda.....	442.68	.....	1,109.02	1,551.70	14,560.68
47	Marion.....	790.36	.....	.....	790.36	12,413.67
48	Mount Pleasant.....	85.81	218.65	.....	304.46	11,182.85
49	Glenwood.....	.....	.....	333.12	333.12	6,616.88
50	Iowa Falls.....	.....	.....	149.57	149.57	16,356.28
51	Denison.....	.....	.....	.....	.....	6,653.50
52	Independence.....	.....	.....	.....	.....	19,256.14
53	West Des Moines.....	287.15	.....	28.93	316.08	17,707.78
54	Vinton.....	.....	.....	.....	.....	6,113.91
55	Waverly.....	605.81	.....	143.33	749.14	23,123.60
56	Indianola.....	465.68	870.32	2,175.89	3,511.89	8,516.08
57	Jefferson.....			2,739.70	2,739.70	15,493.24

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1942—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					23,984.04
59	Anamosa					6,677.64
60	Eagle Grove		759.50		759.50	10,281.11
61	Hampton			100.00	100.00	18,154.68
62	Missouri Valley			1.75	1.75	8,078.49
63	Sheldon					18,838.26
64	Clear Lake					13,874.03
65	Manchester					8,307.29
66	Harlan	456.40		3,864.72	4,321.12	10,144.63
67	Pella			353.10	353.10	4,884.68
68	Winterset					18,343.07
69	Eldora			593.48	593.48	9,910.10
70	Cresco					14,015.50
71	Onawa		1,884.79		1,884.79	6,151.48
72	Emmetsburg		7,605.06		7,605.06	16,443.43
73	Nevada					9,369.80
74	Osceola	1,641.27		681.52	2,322.79	6,836.63
75	Belle Plaine					9,476.12
76	Osage					12,543.22
77	Sac City					26,031.19
78	Bettendorf					17,401.07
79	Waukon			179.48	179.48	10,056.93
80	Clarion			4,439.98	4,439.98	13,567.90
81	New Hampton			720.00	720.00	5,649.31
82	Tama	1,609.66	112.52	326.41	2,048.59	6,309.24
83	Humboldt	2,001.78		6,617.76	8,619.54	21,901.03
84	Bloomfield	81.50		55.11	136.61	5,889.82
85	Hawarden			3,961.51	3,961.51	8,556.85
86	Rock Rapids	1,320.54		1,685.12	3,005.66	11,989.33
87	Monticello					4,985.43
88	Forest City	309.15		43.96	353.11	10,943.44
89	Tipton	1,338.75	35.60	371.28	1,745.63	7,443.01
90	Audubon	35.00			35.00	9,293.13
91	Rockwell City					11,958.38
92	Sibley					8,169.14
93	Sigourney					5,087.62
94	Leon					15,137.99
95	Marengo					7,291.66
96	Colfax	16.20		25.00	41.20	3,016.35
97	Ida Grove	185.65			185.65	9,428.53
98	Lake City			65.87	65.87	3,167.74
99	DeWitt					6,553.64
100	Hamburg	262.73			262.73	5,176.03
101	Corning					10,855.48
102	Spirit Lake			426.55	426.55	7,387.64
103	Bedford					4,201.86
104	Dyersville					5,917.29
105	Belmond					5,017.78
106	Madrid					3,046.99
107	Toledo					6,597.32
108	Guthrie Center					6,552.43
109	West Union	201.10		89.61	290.71	8,167.33
110	Grundy Center					4,713.12
111	Villisca	145.85		38.20	184.05	3,173.69
112	Mystic					1,040.44
113	Eldon			104.25	104.25	3,283.26
114	Stuart			75.27	75.27	1,525.33
115	Seymour					708.99

TABLE NO. 11—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries				Salaries and wages
		Water Works				
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
	Grand Totals.....	\$1,020,131.09	\$ 922,843.41	\$1,324,724.73	\$3,267,699.23	\$ 637,368.41
1	Des Moines.....					
2	Sioux City.....	134,689.69	64,925.93	87,993.39	287,609.01	
3	Davenport.....					
4	Cedar Rapids.....	79,137.80	65,099.36	78,449.28	222,686.44	
5	Waterloo.....	61,794.07	129,686.45	47,701.95	239,182.47	
6	Dubuque.....			132,066.92	132,066.92	
7	Council Bluffs.....	94,233.32	49,282.37	68,710.78	212,226.47	
8	Ottumwa.....	39,884.88	52,208.61	62,464.92	154,558.41	
9	Mason City.....	45,612.20	12,190.23	101,328.55	159,130.98	
10	Clinton.....					
11	Burlington.....					
12	Fort Dodge.....	48,490.40	43,536.21	16,066.48	108,093.09	
13	Marshalltown.....	29,795.51	32,733.02	61,015.38	123,543.91	
14	Muscatine.....	14,045.49	18,845.48	63,165.99	96,056.96	95,378.12
15	Iowa City.....					
16	Keokuk.....	11,672.55	13,765.28	39,797.57	65,235.40	
17	Fort Madison.....			8,920.00	8,920.00	
18	Ames.....	24,891.16	10,523.26	46,744.39	82,158.81	42,841.27
19	Boone.....	26,500.60	30,181.38	21,169.16	77,851.14	
20	Oskaloosa.....	12,864.30	9,167.95	20,122.64	42,154.89	
21	Newton.....	19,038.32	23,903.89	26,154.75	69,096.96	
22	Cedar Falls.....	14,543.46	10,552.19	15,518.42	40,614.07	51,234.63
23	Charles City.....	7,677.61	2,868.30	10,584.89	21,130.80	
24	Centerville.....					
25	Creston.....	16,359.43	7,972.98	15,339.90	39,672.31	
26	Oelwein.....	8,892.08	9,995.12	11,914.54	30,801.74	
27	Cherokee.....	3,466.90	2,140.24	6,449.04	12,056.18	
28	Knoxville.....	11,188.04	3,926.82	11,292.95	26,407.81	
29	Shenandoah.....	8,544.15	18,363.57	3,177.72	30,085.44	
30	Fairfield.....	13,355.78	16,698.74	372.00	30,426.52	
31	Webster City.....	8,068.23	3,684.66	3,904.30	15,657.19	32,615.68
32	Spencer.....	3,706.13	1,145.53	7,600.57	12,452.23	34,046.63
33	Perry.....	11,328.17	12,115.85	13,686.03	37,130.05	
34	Atlantic.....	8,157.21	7,050.67	11,654.08	26,861.96	37,079.92
35	Red Oak.....	8,603.13	15,317.35		23,920.48	
36	Chariton.....	6,568.68		23,506.02	30,074.70	
37	Estherville.....	6,399.05	100.00	6,467.95	12,967.00	30,036.36
38	Carroll.....	7,617.00		9,990.82	17,607.82	
39	LeMars.....			3,264.00	3,264.00	
40	Decorah.....	3,349.49	2,689.87	8,006.34	14,045.70	
41	Storm Lake.....	6,665.14	19,092.49	1,110.83	26,868.46	
42	Washington.....	6,455.98	1,493.78	7,021.86	14,971.62	449.60
43	Grinnell.....	5,615.04	8,599.22	11,714.64	25,928.90	
44	Albia.....	5,505.16		12,424.13	17,929.29	
45	Algona.....	7,367.39	34,638.46	3,967.96	45,973.81	25,687.76
46	Clarinda.....	7,189.12	2,467.12	7,205.62	16,861.86	
47	Marion.....			2,850.00	2,850.00	
48	Mount Pleasant.....	1,667.59	7,006.40	9,324.84	17,998.83	12,974.38
49	Glenwood.....	3,644.34	726.47	4,539.27	8,910.08	
50	Iowa Falls.....	3,808.74	5,798.37	8,069.82	17,676.93	
51	Denison.....	4,996.53	16,218.18	1,043.16	22,257.87	22,166.29
52	Independence.....	2,080.98	982.86	625.50	3,689.34	16,982.01
53	West Des Moines.....	2,313.30	2,211.90	3,898.68	8,423.88	
54	Vinton.....	4,104.37	8,143.97	3,908.37	16,156.71	11,854.28
55	Waverly.....	5,429.00	4,108.29	2,409.86	11,947.15	17,956.06
56	Indianola.....	3,829.95	1,209.68	4,439.54	9,479.17	12,484.84
57	Jefferson.....	2,161.85	103.27	5,938.92	8,204.04	

FOR YEAR ENDING MARCH 31, 1942

Municipal Industries							Number in order of population
Electric Light Works			Gas Works and Heating Plant				
Betterment or outlay	Miscellaneous	Total electric light works	Salaries and wages	Betterment or outlay	Miscellaneous	Total gas works and heating plant	
\$ 954,056.13	\$1,267,588.83	\$2,859,013.37	\$ 49,926.09	\$225,036.85	\$125,765.20	\$400,728.14	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
355.59	11,980.33	12,335.92					12
101,291.19	168,165.20	364,834.51					13
							14
							15
							16
54,471.05	244,662.57	341,974.89					17
							18
							19
							20
40,555.46	51,979.23	143,769.32	15,611.50	7,478.43	23,054.57	46,144.50	21
			20,986.96	3,141.28	24,786.12	48,914.36	22
							23
							24
							25
							26
							27
							28
							29
80,136.36	53,109.45	165,861.49					30
16,737.80	74,556.71	125,341.14	7,315.56	3,517.48	12,628.31	23,461.35	31
			137.94	46.64	23,050.64	23,235.22	32
28,945.26	58,935.90	124,961.08					33
							34
							35
2,110.68	47,710.76	79,857.80					36
							37
							38
403.60	378.86	782.46					39
672.44	867.13	1,989.17					40
							41
							42
157,105.06	54,628.00	237,420.82					43
	2,367.30	2,367.30					44
							45
6,586.88	31,918.63	51,479.89					46
							47
							48
							49
59,289.61	2,434.31	83,890.21					50
12,026.00	22,891.61	51,899.62					51
							52
138,657.16	22,895.40	173,406.84					53
30,764.68	2,018.00	50,738.74					54
4,292.57	27,464.58	44,241.99					55
							56
							57

REPORT OF MUNICIPAL FINANCES

TABLE 11—CITIES—EXPENDITURES

Number in order of population	Cities	Municipal Industries				Salaries and wages
		Water Works				
		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
58	Maquoketa	3,850.00	4,137.85	4,825.79	12,813.64	18,337.93
59	Anamosa	2,561.13	67.50	6,283.63	9,492.26	
60	Eagle Grove	415.46	794.50	10,091.46	15,036.42	
61	Hampton	4,093.17	8,946.55	4,956.67	17,996.39	
62	Missouri Valley	4,155.89	442.93	4,902.75	9,501.57	
63	Sheldon	5,043.78	3,156.63		8,200.41	
64	Clear Lake	4,395.44	3,31.57	3,690.61	11,402.62	
65	Manchester	3,671.71	648.50	4,694.77	9,014.98	
66	Harlan	5,460.90	3,688.69	3,080.04	12,235.63	16,636.80
67	Pella	4,341.04	9,875.98	5,496.17	19,713.19	8,855.37
68	Winterset	2,799.05	117.88	4,752.91	7,669.84	13,418.67
69	Eldora	4,006.04	1,365.87	3,871.92	9,243.83	
70	Cresco	3,151.85	998.73	4,002.80	8,153.38	
71	Onawa	4,874.30	692.08	5,239.91	10,806.29	11,179.50
72	Emmetsburg	4,024.08	2,956.18	3,746.30	10,726.56	
73	Nevada	3,995.54	2,472.96	4,530.86	10,999.36	
74	Osceola	2,498.18	909.92	3,321.47	6,729.57	
75	Belle Plaine	2,769.65		3,416.80	6,186.45	
76	Osage	3,197.51	23.01	4,280.51	7,501.03	638.96
77	Sac City	3,549.36	14,281.21	4,555.50	22,386.07	
78	Bettendorf					
79	Waukon	3,163.49	2,010.94	5,098.77	10,273.20	
80	Clarion	3,607.12	4,537.64	2,917.58	11,062.34	
81	New Hampton	3,000.00	1,500.00	515.96	5,015.96	13,600.00
82	Tama	2,147.90	5,514.06	3,241.32	10,903.28	
83	Humboldt	3,754.62	4,697.91	221.72	8,674.25	
84	Bloomfield	1,751.75	3,939.09	2,086.66	7,777.50	10,754.66
85	Hawarden	906.17		382.38	1,288.55	12,822.59
86	Rock Rapids	3,087.79	4,698.07	11,100.00	18,885.86	17,472.90
87	Monticello	1,178.70	942.37	822.93	2,944.00	
88	Forest City	2,352.00	605.70	2,696.76	5,654.46	9,113.89
89	Tipton	3,285.56	1,560.62	3,436.58	8,282.76	5,133.44
90	Audubon	2,354.80	1,131.55	3,188.90	6,675.25	
91	Rockwell City	1,500.00		7,462.94	8,962.94	
92	Sibley	2,046.92		4,584.72	6,631.64	12,885.60
93	Sigourney	1,754.45	719.41	3,817.87	6,291.73	
94	Leon	2,484.86		4,096.33	6,581.19	
95	Marengo	2,096.34	6,273.61	150.36	8,520.31	
96	Colfax	1,516.41		3,972.94	5,489.35	
97	Ida Grove	2,681.41		1,922.46	4,603.87	
98	Lake City	1,610.11	1,364.09	1,443.11	4,417.31	
99	DeWitt	3,315.70	5,935.87	2,540.04	11,791.61	
100	Hamburg	1,654.15	1,310.20	2,228.93	5,193.28	
101	Corning	3,972.61	2,001.24	3,751.74	9,725.59	9,584.24
102	Spirit Lake	3,578.95	9,638.67	3,664.88	16,882.50	
103	Bedford	2,870.01	1,717.58	3,971.34	8,558.93	
104	Dyersville	1,122.90	534.98	867.24	2,525.12	
105	Belmond	1,342.11	2,051.20	251.64	3,644.95	
106	Madrid	1,891.38	1,903.17	2,181.98	5,976.53	
107	Toledo	1,430.45	3,235.75	3,859.30	8,525.50	
108	Guthrie Center	2,474.41	5,711.20	103.41	8,289.02	
109	West Union	1,310.80	933.58	2,545.08	4,789.46	
110	Grundy Center	3,273.02	2,161.24	2,826.69	8,260.95	9,124.03
111	Villisca	1,926.76	84.29	2,945.02	4,956.07	8,363.32
112	Mystic					
113	Eldon	1,165.20	2,946.22	2,232.96	6,344.38	2,875.20
114	Stuart	1,597.85		1,404.10	3,001.95	6,761.38
115	Seymour	1,020.00	237.85	1,354.50	2,612.35	6,022.10

FOR YEAR ENDING MARCH 31, 1942—Continued

Municipal Industries							Number in order of population
Electric Light Works			Gas Works and Heating Plant				
Betterment or outlay	Miscellaneous	Total electric light works	Salaries and wages	Betterment or outlay	Miscellaneous	Total gas works and heating plant	
17,174.91	24,129.24	59,642.08					58
	1,972.99	1,972.99			237.00	237.00	59
							60
							61
	1,305.59	1,305.59					62
							63
							64
2,124.06	47,551.56	66,312.42					65
25,659.35	29,504.10	64,018.82					66
624.83	16,847.06	30,890.56					67
							68
							69
4,195.79	19,832.34	35,207.63					70
			335.00	1,136.90	5,833.42	7,305.32	71
							72
							73
							74
19,346.27	156.14	20,141.37					75
							76
							77
							78
							79
26,820.14		40,420.14					80
							81
							82
61,672.83	16,131.98	88,559.47					83
10,582.29	29,550.55	52,955.43					84
30,471.35	11,267.84	59,212.09	1,771.78	9,716.12	14,800.00	26,287.90	85
514.20		514.20					86
263.09	13,813.31	23,190.29					87
2,261.12	30,749.49	38,144.05					88
							89
							90
990.53	48,895.93	62,772.06	3,767.35		21,375.14	25,142.49	91
							92
							93
							94
							95
							96
							97
							98
							99
2,843.30	18,112.96	30,540.50					100
							101
							102
							103
							104
							105
							106
							107
							108
873.10	29,244.31	39,241.44		200,000.00		200,000.00	109
	16,053.27	24,416.59					110
							111
2,505.34	14,532.17	19,912.71					112
	11,558.67	18,320.05					113
10,732.24	7,415.36	24,169.70					114
							115

TABLE 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 Totals.....	\$ 30,668.21	\$ 4,344.20	\$ 7,872.62	\$ 42,885.03	\$ 16,138.64	\$ 82,890.06
1	Des Moines.....	\$ 13,333.50	\$	\$ 4,606.86	\$ 17,940.36	\$	\$
2	Sioux City.....	3,200.00	.....	844.00	4,044.00	1,681.28	.....
3	Davenport.....	.....	.....	.....	.....	2,150.00	30,156.54
4	Cedar Rapids.....	585.00	.....	84.09	669.09	.....	.....
5	Waterloo.....	.....	.....	.....	.....	4,130.89	10,720.49
6	Dubuque.....	1,426.00	16.34	13.04	1,455.38	3,901.10	13,670.47
7	Council Bluffs.....	.....	.....	.....	.....	.....	.....
8	Ottumwa.....	.....	.....	.....	.....	.....	.....
9	Mason City.....	9.20	.....	224.48	233.68	.....	.....
10	Clinton.....	.....	.....	.....	.....	85.00	8,537.90
11	Burlington.....	1,375.00	.....	426.21	1,801.21	.....	.....
12	Fort Dodge.....	751.40	.....	26.92	778.32	.....	.....
13	Marshalltown.....	357.50	.....	.....	357.50	.....	.....
14	Muscatine.....	2,139.90	.....	268.04	2,407.94	3,669.45	793.33
15	Iowa City.....	646.20	1,235.18	156.40	2,037.78	.....	.....
16	Keokuk.....	2,589.00	.....	180.00	2,769.00	.....	.....
17	Fort Madison.....	.....	.....	.....	.....	304.71	.....
18	Ames.....	.....	.....	.....	.....	.....	.....
19	Boone.....	.....	.....	.....	.....	.....	.....
20	Oskaloosa.....	.....	.....	.....	.....	.....	.....
21	Newton.....	.....	.....	.....	.....	.....	.....
22	Cedar Falls.....	.....	.....	.....	.....	.....	.....
23	Charles City.....	.....	.....	.....	.....	.....	.....
24	Centerville.....	34.00	.....	.....	34.00	.....	.....
25	Creston.....	.....	.....	.....	.....	.....	.....
26	Oelwein.....	.....	.....	.....	.....	.....	.....
27	Cherokee.....	.....	.....	.....	.....	.....	.....
28	Knoxville.....	.....	.....	.....	.....	.....	.....
29	Shenandoah.....	.....	.....	.....	.....	.....	.....
30	Fairfield.....	.....	.....	.....	.....	.....	.....
31	Webster City.....	1,225.70	.....	287.43	1,513.13	.....	.....
32	Spencer.....	1,200.00	3,092.68	474.28	4,766.96	.....	.....
33	Perry.....	.....	.....	.....	.....	.....	.....
34	Atlantic.....	.....	.....	.....	.....	.....	.....
35	Red Oak.....	.....	.....	.....	.....	.....	.....
36	Chariton.....	.....	.....	.....	.....	.....	.....
37	Estherville.....	.....	.....	.....	.....	.....	.....
38	Carroll.....	.....	.....	.....	.....	.....	.....
39	LeMars.....	.....	.....	.....	.....	.....	.....
40	Decorah.....	.....	.....	.....	.....	.....	.....
41	Storm Lake.....	.....	.....	.....	.....	.....	.....
42	Washington.....	.....	.....	.....	.....	.....	.....
43	Grinnell.....	.....	.....	.....	.....	.....	.....
44	Albia.....	.....	.....	.....	.....	.....	.....
45	Algona.....	.....	.....	.....	.....	.....	.....
46	Clarinda.....	115.00	.....	34.60	149.60	.....	.....
47	Marion.....	.....	.....	.....	.....	.....	.....
48	Mount Pleasant.....	360.00	.....	46.60	406.60	.....	.....
49	Glenwood.....	.....	.....	.....	.....	.....	.....
50	Iowa Falls.....	.....	.....	.....	.....	.....	.....
51	Denison.....	.....	.....	.....	.....	.....	.....
52	Independence.....						
53	West Des Moines.....						
54	Vinton.....						
55	Waverly.....						
56	Indianola.....						
57	Jefferson.....						

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FOR YEAR ENDING MARCH 31, 1942—Continued

Municipal Industries								Number in order of population
and Landings		Cemeteries						
Miscellaneous	Total docks, wharves and landings	Salaries and wages	Betterment or outlay	Miscellaneous	Total cemeteries	Total cemetery perpetual care	Total hospital	
\$31,453.51	\$130,482.21	\$160,101.43	\$ 11,896.26	\$ 40,440.91	\$212,438.60	\$ 93,667.99	\$357,247.04	
\$ 531.87	\$ 2,213.15	\$46,658.96	\$ 2,484.35	\$ 15,109.28	\$ 64,252.59	\$ 6,794.15		1
4,251.45	36,557.99					12,908.22		2
				1,000.00	1,000.00			3
2,465.55	17,316.93							4
4,859.00	22,430.57							5
								6
								7
								8
389.35	9,012.25							9
				250.00	250.00			10
								11
								12
1,401.39	5,864.17	9,003.03	637.63	1,382.66	11,023.32			13
		5,648.67		740.15	6,388.82			14
		6,336.46	178.78	596.07	7,111.31	1,070.00		15
1,594.55	1,899.26	2,882.50		187.18	3,069.68			16
		4,635.15	33.02	484.78	5,152.95	19,000.00	70,098.04	17
				3,035.25	3,035.25			18
								19
		4,060.63	164.24	510.91	4,735.78	1,554.00	7,931.67	20
		3,661.60	236.99	139.67	4,038.26	353.84	55,848.94	21
							67,249.87	22
				1,000.00	1,000.00			23
		3,222.93	2,150.00	544.29	5,917.22			24
		3,121.65	315.00	385.95	3,822.60			25
		2,270.21	103.50	197.29	2,571.00	174.58		26
		1,526.12	180.00	72.99	1,779.11			27
		3,548.90	393.42	241.01	4,183.33			28
		428.20	7.50		435.70			29
		3,633.29	167.75	444.76	4,245.80	11,011.97		30
		4,406.38		2,434.40	6,840.78	11,666.07	33,884.22	31
		2,782.99	367.58	504.25	3,654.82			32
								33
		4,138.63	495.75	3.75	4,641.13			34
		3,363.15		718.95	4,082.10			35
		431.40		203.37	634.77			36
		938.56		164.73	1,103.29	379.20		37
								38
				450.00	450.00	408.64	1,202.67	39
								40
		686.40	9.95	132.44	828.79			41
		2,654.16	825.96	263.02	3,743.14	3,500.00		42
		3,120.20		344.67	3,464.87	1,143.76		43
								44
		2,578.40	29.76	86.02	2,694.18		39,205.74	45
		1,703.40	61.30	108.68	1,873.38			46
		3,236.35	272.67	360.10	3,869.12	191.99		47
								48
							39,646.69	49
								50
				125.00	125.00			51
								52
		5,539.82		2,578.36	8,118.18		2,258.89	53
		306.70	36.64	91.37	434.71			54
		1,170.90	20.40	459.40	1,650.70	5,600.00		55
								56
								57

TABLE 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			22.91	22.91		
59	Anamosa						
60	Eagle Grove						
61	Hampton						
62	Missouri Valley						
63	Sheldon						19,011.33
64	Clear Lake					66.21	
65	Manchester						
66	Harlan						
67	Pella						
68	Winterset						
69	Eldora						
70	Cresco						
71	Onawa						
72	Emmetsburg					150.00	
73	Nevada						
74	Osceola						
75	Belle Plaine						
76	Osage						
77	Sac City						
78	Bettendorf						
79	Waukon	1,320.81		167.76	1,488.57		
80	Clarion						
81	New Hampton						
82	Tama						
83	Humboldt						
84	Bloomfield						
85	Hawarden						
86	Rock Rapids			3.00	3.00		
87	Monticello						
88	Forest City						
89	Tipton			6.00	6.00		
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						

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FOR YEAR ENDING MARCH 31, 1942—Continued

[illegible]

TABLE 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 Totals	469,264.58	\$129,650.30	\$299,854.98	\$898,769.86	\$422,660.60	\$118,575.83
1	Des Moines	\$104,546.15	\$ 6,465.35	\$ 32,489.02	\$143,500.52	\$ 79,052.18	\$ 23,953.82
2	Sioux City	42,538.54	3,191.23	20,257.56	65,987.33	44,227.06	
3	Davenport	73,651.33	5,300.00	50,138.54	129,089.87	28,841.66	
4	Cedar Rapids	37,380.80	41,665.62	15,324.84	94,371.26	23,474.67	2,616.14
5	Waterloo	20,540.64	7,543.98	2,321.67	30,406.29	24,750.17	11,467.11
6	Dubuque	23,132.74	5,896.68	20,192.35	49,221.77	16,546.61	8,910.98
7	Council Bluffs	22,076.50	3,883.08	9,243.60	35,203.18	13,514.27	1,843.98
8	Ottumwa	7,837.52	1,499.21	5,353.34	14,690.07	12,110.00	356.25
9	Mason City	4,945.15	1,936.22	1,108.53	7,989.90	17,198.13	8,761.20
10	Clinton	11,688.16	2,734.31	11,462.60	25,885.07	10,876.00	4,914.15
11	Burlington	19,847.76	2,047.48	8,032.67	29,927.91	13,281.98	4,162.38
12	Fort Dodge	6,840.26	770.99	3,048.38	10,659.63	10,863.86	4,145.26
13	Marshalltown	5,669.60	130.00	3,463.70	9,263.30	7,546.03	
14	Muscatine	4,974.02	890.81	867.09	6,731.92	7,231.49	3,973.93
15	Iowa City		1,511.59	7,249.40	8,760.99		
16	Keokuk	5,781.16		1,610.37	7,391.53	6,038.36	
17	Fort Madison	649.62	36.72	297.81	984.15	4,866.45	2,423.10
18	Ames			3,463.92	3,463.92		
19	Boone	3,216.72	1,762.95	6,498.10	11,477.77	5,219.47	4,086.01
20	Oskaloosa	3,601.97	259.57	1,370.37	5,231.91	4,056.01	2,161.28
21	Newton			7,658.63	7,658.63		
22	Cedar Falls	5,642.21	2,888.96	4,815.08	13,346.25	2,943.50	1,270.63
23	Charles City			2,148.56	2,148.56		
24	Centerville	832.00		1,797.36	2,629.36	2,120.00	1,273.94
25	Creston	1,561.94		1,775.32	3,337.26	1,751.19	
26	Oelwein	3,750.50	8,564.99	2,342.29	14,657.78	2,456.68	2,891.88
27	Cherokee	1,301.16	432.02	927.70	2,660.88	2,522.50	
28	Knoxville	2,013.82	436.35	546.35	2,996.52	1,290.00	534.49
29	Shenandoah	1,528.15	270.95	313.29	2,112.39	3,477.03	1,362.32
30	Fairfield			1,248.57	1,248.57		
31	Webster City	1,348.05		655.14	2,003.19		
32	Spencer	2,459.57		1,767.68	4,227.25	2,518.21	1,555.09
33	Perry	694.00	658.95	441.27	1,794.22	2,100.00	1,442.88
34	Atlantic	1,364.17		1,725.18	3,089.35	1,853.90	
35	Red Oak	2,169.77	509.16	5,081.49	7,760.42		
36	Chariton	1,011.72		227.15	1,238.87		
37	Estherville	3,017.62		974.98	3,992.60	1,775.75	
38	Carroll	739.15	413.16	427.99	1,580.30	2,138.95	1,348.92
39	LeMars			6,510.58	6,510.58		
40	Decorah	1,431.63	103.28	3,960.03	5,494.94		
41	Storm Lake	1,086.35		401.83	1,488.18	2,356.17	1,064.94
42	Washington	1,404.30	538.54	317.93	2,260.77	1,604.00	1,099.28
43	Grinne I.	1,873.45	230.48	240.59	2,344.52	3,081.00	1,308.20
44	Albia			128.41	128.41	2,340.00	
45	Algona	589.84		1,802.23	2,392.07		
46	Clarinda	396.09		245.19	641.28	2,940.00	1,173.95
47	Marion						
48	Mount Pleasant	2,004.65	5,418.70	395.36	7,818.71	1,437.50	656.70
49	Glenwood	773.90		647.34	1,421.24	781.25	
50	Iowa Falls	1,689.62	967.44	822.02	3,379.08	1,970.00	1,460.37
51	Denison	611.74	88.30	186.34	886.38	1,411.50	1,197.83
52	Independence	1,006.88	157.26	34.75	1,198.89	915.70	1,267.36
53	West Des Moines						
54	Vinton	1,344.00		917.99	2,261.99	840.00	
55	Waverly	2,119.26	353.59	1,731.12	4,203.97	1,892.25	1,270.09
56	Indianola			1,016.24	1,016.24	2,253.00	
57	Jefferson	1,594.94	152.27	816.33	2,563.54	1,585.00	245.98

FOR YEAR ENDING MARCH 31, 1942—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		
\$303,256.22	\$844,492.65	\$117,688.89	\$157,890.96	\$128,291.34	\$434,359.38	\$720,541.68	\$9,945,654.69	
\$19,198.74	\$122,204.74		\$ 48,379.26	\$ 5,353.51	\$ 52,861.09	\$106,593.86	\$461,286.22	1
24,338.58	68,565.64	8,999.36					450,326.71	2
18,094.03	46,935.69		20,252.37		43,019.75	63,272.12	275,855.67	3
18,681.03	44,771.84		15,626.43	2,993.01	10,292.74	28,912.18	392,410.81	4
3,955.46	40,172.74	4,000.00	7,150.35	583.79	2,266.48	10,000.62	341,079.05	5
5,232.90	30,690.49		3,280.14	304.66	5,947.69	9,532.49	245,397.62	6
12,377.69	27,735.94		155.05	351.62	484.57	991.24	276,156.83	7
8,229.66	20,695.91	5,374.96	4,792.70	2,342.66	9,807.73	16,943.09	212,262.44	8
4,293.11	30,252.44	7,077.16	262.50	49,193.44		49,455.94	254,140.10	9
4,513.19	20,303.34						55,200.66	10
4,856.41	22,300.77	4,743.31	27,286.28	2,340.01	37,513.48	67,139.77	126,162.97	11
3,406.34	18,415.46	7,551.73	5,100.94	1,011.14	1,863.93	7,976.01	153,474.24	12
10,104.93	17,650.96	3,697.98	1,295.00		6,462.35	7,757.35	174,606.92	13
1,484.76	12,690.18			36.72	143.75	180.47	499,789.47	14
15 053.01	15,053.01		14,810.00	7,189.40	8,860.73	30,860.13	63,100.73	15
3,850.94	9,889.30	5,256.42					98,722.96	16
4,089.05	11,378.60	2,921.50			2,312.89	2,312.89	31,486.08	17
12,770.44	12,770.44	3,200.00			182,815.39	182,815.39	720,634.44	18
2,816.12	12,121.60	972.13					105,457.89	19
1,699.36	7,916.65	2,618.73					57,922.18	20
7,006.28	7,006.28	3,062.51					147,190.33	21
788.29	5,002.42	4,549.57	1,618.73		984.22	2,602.95	319,039.98	22
5,504.27	5,504.27	1,816.67					97,850.17	23
787.36	4,181.30	1,520.78			191.02	191.02	9,556.46	24
2,333.08	4,084.27	545.45					53,556.51	25
785.37	6,133.93				445.00	445.00	55,861.05	26
1,799.06	4,321.56	1,001.59					22,785.79	27
447.26	2,271.75	610.27					34,065.46	28
857.78	5,697.13	603.19	1,824.16		1,933.31	3,757.47	46,438.95	29
6,025.22	6,025.22	1,367.03			378.89	378.89	39,881.93	30
		780.00					224,534.12	31
2,321.27	6,394.57		920.00	25,314.17	565.26	26,799.43	255,607.87	32
710.09	4,252.97						46,832.06	33
2,089.39	3,943.29	1,111.80					159,967.48	34
		1,404.99			7,740.59	7,740.59	45,467.61	35
3,821.35	3,821.35	815.19			599.03	599.03	40,631.24	36
2,131.63	3,907.38	1,051.31	173.00		40,466.84	40,639.84	143,050.70	37
829.66	4,317.53						24,988.14	38
3,277.72	3,277.72	1,376.23			373.32	373.32	14,801.85	39
3,716.02	3,716.02	1,032.25					27,132.68	40
468.48	3,889.59	1,531.89		28,498.22		28,498.22	62,276.34	41
395.88	3,099.16	1,574.38					24,723.89	42
796.06	5,185.26						40,701.82	43
1,419.42	3,759.42	910.92					27,336.67	44
7,521.52	7,521.52	1,185.74					294,493.96	45
1,079.35	5,193.30	1,800.00			240.00	240.00	69,153.26	46
							4,723.38	47
605.01	2,699.21	755.74	1,125.26		3,897.60	5,022.86	90,242.95	48
267.90	1,049.15	406.21					11,786.68	49
1,729.19	5,159.56	1,162.65			309.53	309.53	67,334.44	50
233.71	2,843.04	330.00	25.00		161.22	186.22	110,393.72	51
555.93	2,738.99	916.14					60,442.98	52
							8,548.88	53
1,170.31	2,010.31	800.00					196,894.74	54
1,169.66	4,332.00	445.85					79,785.89	55
2,425.85	4,678.85	283.86					60,134.82	56
1,620.42	3,451.40	519.50					21,989.18	57

REPORT OF MUNICIPAL FINANCES

TABLE 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	440.25	27.46	76.08	543.79	1,620.00	1,214.56
59	Anamosa		1,830.00		1,830.00		
60	Eagle Grove	1,679.55	82.07	2,016.85	3,778.47	1,576.60	830.87
61	Hampton	719.25		1,197.07	1,916.32	2,052.00	
62	Missouri Valley	881.80	1,235.76	60.37	2,177.93	1,373.00	766.34
63	Sheldon	737.55	998.09	66.18	1,801.82	1,425.00	1,355.15
64	Clear Lake	915.65	79.56	196.35	1,191.56	1,306.00	988.05
65	Manchester			1,085.19	1,085.19		
66	Harlan	1,420.44	2,639.16	1,619.71	5,679.31	2,018.00	442.27
67	Pella	1,297.13	1,636.25	1,105.52	4,038.90		
68	Winterset	1,161.00	775.70	251.76	2,188.46	2,020.00	749.03
69	Eldora			1,195.40	1,195.40		
70	Cresco	736.30		449.45	1,185.75	1,724.00	
71	Onawa			325.60	325.60	1,680.00	666.14
72	Emmetsburg			947.70	947.70		
73	Nevada	189.78	3,327.91	131.22	3,648.91		
74	Osceola					765.75	
75	Belle Plaine	117.00		570.36	687.36		
76	Osage	110.49	52.78		163.27	1,260.50	5.50
77	Sac City	802.30	431.36	576.15	1,809.81	1,185.00	794.79
78	Bettendorf	477.55	488.91	237.33	1,203.79		
79	Waukon	753.03	522.64	882.19	2,157.86	957.12	
80	Clarion	658.94	340.19	21,322.94	22,322.07		
81	New Hampton	1,104.41	1,670.39	30.14	2,804.94	1,350.00	1,018.40
82	Tama	465.19	113.86	258.08	837.13	720.00	385.85
83	Humboldt	668.85	202.63		871.48	1,605.00	1,252.14
84	Bloomfield	473.70		153.20	626.90	1,206.75	241.56
85	Hawarden	764.29		210.43	974.72	900.80	
86	Rock Rapids	600.00		184.54	784.54	1,159.95	
87	Monticello	579.00	142.20	24.98	746.18	1,781.35	
88	Forest City			445.53	445.53	968.00	
89	Tipton					1,800.00	281.74
90	Audubon	344.60	162.39	41.19	548.18	1,575.60	207.65
91	Rockwell City	90.00		1,256.35	1,346.35		
92	Sibley	677.98		123.90	801.88	880.00	247.80
93	Sigourney	244.00	100.00	26.01	370.01	809.50	52.11
94	Leon	544.20		503.06	1,047.26	510.00	182.26
95	Marengo	299.92			299.92		
96	Colfax	118.00			118.00		
97	Ida Grove	305.45		45.73	351.18		
98	Lake City	62.75	14.25	28.09	105.09		
99	DeWitt						
100	Hamburg			1,206.90	1,206.90		
101	Corning	292.41		4.50	296.91		
102	Spirit Lake			325.27	325.27		
103	Bedford	271.06	63.77	28.06	362.89	810.00	256.21
104	Dyersville						
105	Belmond	39.04	23.23		62.27		
106	Madrid	60.00		319.39	379.39	240.00	
107	Toledo		2,510.73		2,510.73	740.50	
108	Guthrie Center						
109	West Union					297.00	
110	Grundy Center	1,303.60	468.82	1,095.92	2,868.34	825.00	436.97
111	Villisca			425.07	425.07		
112	Mystic						
113	Eldon					710.25	
114	Stuart	472.70		28.88	501.58	758.45	
115	Seymour	106.30		34.17	140.47		

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1942—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		
949.88	3,784.44						77,246.86	58
1,520.53	1,520.53	635.45					16,191.50	59
1,808.38	4,215.85	675.62			503.33	503.33	30,805.87	60
1,556.99	3,608.99	1,553.52			316.11	316.11	25,391.33	61
483.38	2,622.72	148.22			88.54	88.54	14,538.98	62
621.15	3,401.30	807.26	391.38		4,350.39	4,741.77	40,679.87	63
500.14	2,794.19	1,081.80			5.52	5.52	18,510.35	
3,536.04	3,536.04	400.00					14,036.21	65
524.50	2,984.77	862.40					88,499.53	66
2,144.06	2,144.06	802.92					90,717.89	67
392.91	3,161.94		1,000.00			1,000.00	45,335.48	68
3,960.53	3,960.53	617.00					18,175.50	69
1,440.11	3,164.11	723.04					13,226.28	70
563.26	2,909.40	577.44	120.00	1,747.83	27.92	1,895.75	53,114.17	71
2,891.56	2,891.56	406.75					22,439.03	72
		260.00					14,908.27	73
851.38	1,617.13	638.78					11,808.58	74
499.80	499.80						7,719.26	75
1,449.96	2,715.96	947.05					46,918.43	76
393.11	2,372.90	631.31	421.36	102.58	459.91	983.85	29,745.35	77
637.70	637.70						1,841.49	78
1,058.41	2,015.53	300.00	184.80		17.64	202.44	16,437.60	79
3,205.33	3,205.33	345.91			1,246.32	1,246.32	59,975.39	80
269.00	2,637.40	378.67					51,257.11	81
408.90	1,514.75	598.32					15,231.89	82
176.37	3,033.51	600.00					13,179.24	83
430.60	1,878.91		106.50		104.37	210.87	99,175.45	84
548.03	1,448.83						69,259.39	85
688.41	1,848.36	618.32	714.75		1,755.18	2,469.93	111,519.15	86
	1,781.35	459.41		187.68		187.68	7,574.22	87
1,473.08	2,441.08	604.00			519.71	519.71	32,855.07	88
1,226.41	3,308.15	337.18					50,078.14	89
649.56	2,432.81						9,656.24	90
2,155.80	2,155.80	603.55					13,068.64	91
1,093.41	2,221.21	653.16					98,827.41	92
641.32	1,502.93	480.17					8,644.84	93
490.14	1,182.40	397.10					10,054.31	94
1,482.24	1,482.24						10,302.47	95
		336.56					5,943.91	96
		600.00					5,865.40	97
1,402.67	1,402.67	532.55			1,488.66	1,488.66	8,727.17	98
3,236.05	3,236.05	250.00					12,202.87	99
1,677.46	1,677.46	445.00			8.61	8.61	10,956.69	100
2,876.64	2,876.64	467.67					43,605.43	101
807.96	1,874.17	468.68					20,552.08	102
		642.00					12,621.33	103
1,040.30	1,040.30	848.87			300.15	300.15	3,167.12	104
158.62	398.62	281.15					5,896.54	105
697.95	1,438.45	847.09	695.00	729.47	221.46	1,645.93	7,035.69	106
		400.41					16,095.64	107
712.17	1,009.17	401.52					10,222.05	108
238.33	1,500.30	510.97					18,373.93	109
1,400.84	1,400.84	320.00	180.00	11.43	7.16	198.59	252,382.00	110
							33,132.49	111
211.49	921.74	233.08					272.85	112
337.82	1,096.27	274.00					28,250.57	113
							23,805.85	114
							31,830.26	115

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	
	Grand Totals.....	\$2,196,443.60	\$ 778,166.60	\$ 17,949.20	\$2,992,559.40
1	Des Moines.....	\$ 512,858.48	\$ 208,167.29	\$.....	\$ 721,025.77
2	Sioux City.....	260,000.00	92,519.24	195.78	352,715.02
3	Davenport.....	64,000.00	45,320.06	.....	109,320.06
4	Cedar Rapids.....	118,000.00	33,814.50	.....	151,814.50
5	Waterloo.....	84,000.00	22,625.00	.....	106,625.00
6	Dubuque.....	114,563.41	35,517.35	.....	150,080.76
7	Council Bluffs.....	147,000.00	43,467.50	.....	190,467.50
8	Ottumwa.....	99,500.00	48,587.54	.....	148,087.54
9	Mason City.....	48,400.00	15,193.00	.....	63,593.00
10	Clinton.....	55,000.00	15,192.78	.....	70,192.78
11	Burlington.....	40,000.00	24,761.15	.....	64,761.15
12	Fort Dodge.....	40,000.00	24,983.61	.....	64,983.61
13	Marshalltown.....	24,000.00	7,571.25	.....	31,571.25
14	Muscatine.....	6,500.00	457.89	.....	6,957.89
15	Iowa City.....	42,759.21	16,495.00	.....	59,254.21
16	Keokuk.....	8,000.00	1,530.00	.....	9,530.00
17	Fort Madison.....	25,000.00	687.50	.....	25,687.50
18	Ames.....	11,500.00	4,237.50	.....	15,737.50
19	Boone.....	14,000.00	6,361.50	.....	20,361.50
20	Oskaloosa.....	12,000.00	5,966.25	.....	17,966.25
21	Newton.....	14,000.00	6,720.00	.....	20,720.00
22	Cedar Falls.....	8,000.00	3,143.95	.....	11,143.95
23	Charles City.....	64,000.00	3,150.00	.....	67,150.00
24	Centerville.....	7,500.00	1,802.50	.....	9,302.50
25	Creston.....	13,500.00	5,449.55	.....	18,949.55
26	Oelwein.....	10,500.00	4,373.82	.....	14,873.82
27	Cherokee.....	8,000.00	2,395.00	17,549.00	27,944.00
28	Knoxville.....	6,500.00	1,865.62	.....	8,365.62
29	Shenandoah.....	12,000.00	2,253.75	.....	14,253.75
30	Fairfield.....	8,500.00	2,757.75	.....	11,257.75
31	Webster City.....	4,000.00	1,957.50	.....	5,957.50
32	Spencer.....	8,500.00	3,471.25	.....	11,971.25
33	Perry.....	18,000.00	5,800.50	.....	23,800.50
34	Atlantic.....	4,000.00	2,283.00	.....	6,283.00
35	Red Oak.....	.....	.....	.....	.....
36	Chariton.....	5,000.00	1,470.00	.....	6,470.00
37	Estherville.....	850.00	255.00	.....	1,105.00
38	Carroll.....	2,000.00	818.84	.....	2,818.84
39	LeMars.....	.....	.....	.....	.....
40	Decorah.....	4,000.00	1,267.00	.....	5,267.00
41	Storm Lake.....	.....	.....	.....	.....
42	Washington.....	8,000.00	988.75	.....	8,988.75
43	Grinnell.....	2,000.00	35.00	.....	2,035.00
44	Albia.....	500.00	75.00	.....	575.00
45	Algona.....	.....	.....	.....	.....
46	Clarinda.....	1,750.00	2,172.50	.....	3,922.50
47	Marion.....	4,000.00	327.50	.....	4,327.50
48	Mount Pleasant.....	.....	.....	.....	.....
49	Glenwood.....	1,000.00	50.00	.....	1,050.00
50	Iowa Falls.....	3,000.00	2,200.00	.....	5,200.00
51	Denison.....	16,000.00	830.00	.....	16,830.00
52	Independence.....	.....	.....	.....	.....
53	West Des Moines.....	.....	.....	.....	.....
54	Vinton.....	2,500.00	880.12	.....	3,380.12
55	Waverly.....	3,000.00	1,100.00		4,100.00
56	Indianola.....				
57	Jefferson.....	5,000.00	1,550.37		6,550.37

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1942

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	
\$445,927.85	\$138,572.00	\$ 150.00	\$584,649.85	\$399,725.51	\$ 54,732.68	\$ 30,264.73	\$484,722.92	
\$	\$	\$	\$	\$129,610.67	\$ 14,646.32	\$ 1,185.94	\$145,442.93	1
31,500.00	10,060.00		41,560.00	8,000.00	2,600.00		10,600.00	2
81,000.00	48,291.25		129,291.25	102,693.52	6,748.84		109,442.36	3
27,000.00	8,906.30		35,906.30	2,000.00			2,000.00	4
64,500.00	12,263.50		76,763.50	14,648.53	2,746.28		17,394.81	5
				10,500.00	1,663.97	18,925.34	31,089.31	6
								7
				1,783.32	1,755.66		3,538.98	8
17,000.00	16,458.76		33,458.76	10,000.00	1,953.91		11,953.91	9
				3,064.12	1,079.21	89.19	4,232.52	10
					2,337.56		2,337.56	11
24,000.00	4,735.00		28,735.00	1,000.00	50.00		1,050.00	12
15,000.00	3,240.00		18,240.00	600.00	196.97		796.97	13
				3,159.48	1,706.58		4,866.06	14
								15
								16
								17
15,000.00	183.75		15,183.75	24,561.12	6,080.80		30,641.92	18
27,000.00	5,430.00		32,430.00	3,000.00	721.50		3,721.50	19
6,000.00	135.00		6,135.00	500.00	88.82		588.82	20
53,000.00			53,000.00					21
				14,404.57	647.27	8,266.46	23,318.30	22
				15,585.00	816.09		16,401.09	23
								24
				475.00	395.40		870.40	25
								26
				3,000.00	945.00		3,945.00	27
4,000.00	2,456.25		6,456.25	2,000.00	412.50		2,412.50	28
5,000.00	568.75		5,568.75					29
11,500.00	2,430.10		13,930.10	600.00	151.21		751.21	30
								31
				12,978.76	1,332.02		14,310.78	32
1,000.00	715.00		1,715.00	1,700.00	321.65		2,021.65	33
				1,000.00	536.64		1,536.64	34
								35
								36
1,000.00	787.54		1,787.54	962.30	203.02		1,165.32	37
								38
3,000.00	875.00		3,875.00	180.00	18.00		198.00	39
5,000.00	475.00		5,475.00	500.00	191.25		691.25	40
				3,468.97	304.03		3,773.00	41
								42
								43
1,000.00	600.00		1,600.00					44
5,000.00	2,125.00		7,125.00					45
276.60			276.60					46
								47
2,500.00	280.00		2,780.00	400.00	60.00		460.00	48
								49
								50
	100.00		100.00	3,000.00	385.00		3,385.00	51
								52
								53
								54
				3,000.00	272.77		3,272.77	55
								56
								57

REPORT OF MUNICIPAL FINANCES

TABLE 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	647.50		1,647.50
59	Anamosa.....	1,000.00	195.00		1,195.00
60	Eagle Grove.....	1,400.00	405.50		1,805.50
61	Hampton.....	1,000.00	337.50		1,337.50
62	Missouri Valley.....	3,400.00	1,182.00		4,582.00
63	Sheldon.....	13,000.00	2,767.50		15,767.50
64	Clear Lake.....	11,000.00	4,200.00		15,200.00
65	Manchester.....	1,000.00	135.00		1,135.00
66	Harlan.....	10,000.00	1,576.88		11,576.88
67	Pella.....	10,000.00	2,942.50		12,942.50
68	Winterset.....	14,500.00	1,177.50		15,677.50
69	Eldora.....				
70	Cresco.....	5,000.00	795.00		5,795.00
71	Onawa.....		2,271.25		2,271.25
72	Emmetsburg.....	2,500.00	1,542.50		4,042.50
73	Nevada.....	8,500.00	2,156.50		10,656.50
74	Osceola.....	6,000.00	3,693.37		9,693.37
75	Belle Plaine.....	500.00	2,212.50		2,712.50
76	Osage.....	14,000.00	1,295.00		15,295.00
7	Sac City.....	5,500.00	1,271.25		6,771.25
78	Bettendorf.....	7,500.00	1,228.63		8,728.63
79	Waukon.....	4,500.00	1,018.75		5,518.75
80	Clarion.....	1,000.00	750.00		1,750.00
81	New Hampton.....	500.00	175.00		675.00
82	Tama.....	4,500.00	1,531.26		6,031.26
83	Humboldt.....	5,000.00	1,125.00		6,125.00
84	Bloomfield.....	1,000.00	302.50		1,302.50
85	Hawarden.....				
86	Rock Rapids.....	5,000.00	2,125.00		7,125.00
87	Monticello.....	1,562.50	60.00	202.50	1,825.00
88	Forest City.....	7,000.00	1,440.00		8,440.00
89	Tipton.....	2,000.00	330.00		2,330.00
90	Audubon.....	5,000.00	1,411.25		6,411.25
91	Rockwell City.....	1,500.00	350.00		1,850.00
92	Sibley.....	1,000.00	140.00		1,140.00
93	Sigourney.....	9,000.00	2,414.50		11,414.50
94	Leon.....	5,300.00	851.30		6,151.30
95	Marengo.....	7,000.00	2,535.00		9,535.00
96	Colfax.....	2,000.00	1,772.50		3,772.50
97	Ida Grove.....				
98	Lake City.....	4,000.00	1,264.55		5,264.55
99	DeWitt.....	2,200.00	872.75		3,072.75
100	Hamburg.....	500.00	75.00		575.00
101	Corning.....	2,000.00	1,012.50		3,012.50
102	Spirit Lake.....	4,500.00	997.00		5,497.00
103	Bedford.....	3,500.00	955.71		4,455.71
104	Dyersville.....				
105	Belmond.....	1,000.00	340.00	.25	1,340.25
106	Madrid.....	3,000.00	516.88		3,516.88
107	Toledo.....				
108	Guthrie Center.....	5,500.00	3,117.50		8,617.50
109	West Union.....	2,900.00	499.09		3,399.09
110	Grundy Center.....	1,500.00	131.25		1,631.25
111	Villisca.....				
112	Mystic.....	500.00	125.00	1.67	626.67
113	Eldon.....	5,000.00	157.50		5,157.50
114	Stuart.....	7,000.00	2,361.75		9,361.75
115	Seymour.....	1,000.00	475.00		1,475.00

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FOR YEAR ENDING MARCH 31, 1942—Continued

Bond Payments								Number in order of population
Municipal Industry Bonds				Special Assessment Bonds				
Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assessment bonds	
	1,662.50		1,662.50					58
				2,300.00	796.88		3,096.88	59
								60
3,000.00	130.25		3,130.25					61
2,000.00	1,260.00		3,260.00					62
								63
				310.32			310.32	64
								65
						278.01	278.01	66
5,500.00	1,513.75		7,013.75	6,883.45	150.00	16.31	7,049.76	67
								68
						1,503.48	1,503.48	69
								70
								71
								72
4,000.00	308.75		4,308.75					73
								74
2,000.00	259.80		2,259.80					75
								76
500.00	683.96		1,183.96	1,000.00	100.00		1,100.00	77
1,000.00	400.00		1,400.00					78
				100.00	30.56		130.56	79
								80
				400.00	123.36		523.36	81
2,000.00	1,371.67	150.00	3,521.67					82
1,000.00	345.47		1,345.47	2,000.00	560.00		2,560.00	83
5,000.00	1,312.50		6,312.50					84
151.25	591.25		742.50					85
				1,356.38			1,356.38	86
				2,000.00	1,059.17		3,059.17	87
								88
2,000.00	980.00		2,980.00					89
								90
1,000.00	60.00		1,060.00					91
								92
				500.00	190.00		690.00	93
								94
2,000.00	450.00		2,450.00					95
				500.00	20.00		520.00	96
1,500.00	889.65		2,389.65					97
1,000.00	998.75		1,998.75					98
				500.00	142.56		642.56	99
								100
3,000.00	737.50		3,737.50					101
3,500.00	235.00		3,735.00					102
2,000.00	807.50		2,807.50					103
								104
2,000.00	700.00		2,700.00					105
500.00	1,207.50		1,707.50					106
								107
								108
								109
								110
				3,000.00	116.88		3,116.88	111
				500.00	75.00		575.00	112
1,000.00	550.00		1,550.00					113
								114
								115

REPORT OF MUNICIPAL FINANCES

TABLE 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 Totals.	\$435,920.78	\$122,701.94		\$558,622.72	\$ 61,889.03	\$4,682,443.92
1	Des Moines.	\$ 7,118.78	\$ 2,006.35		\$ 9,125.13		\$ 875,593.83
2	Sioux City.	50,154.00	15,912.24		66,066.24	1,611.67	430,992.93
3	Davenport.						260,322.42
4	Cedar Rapids.						283,105.75
5	Waterloo.						159,926.11
6	Dubuque.						257,933.57
7	Council Bluffs.					6,284.50	196,752.00
8	Ottumwa.	50,000.00	937.50		50,937.50	17,860.00	220,424.02
9	Mason City.						75,546.91
10	Clinton.						107,884.06
11	Burlington.					9,400.00	76,498.71
12	Fort Dodge.						64,983.61
13	Marshalltown.	9,000.00	6,700.00		15,700.00		77,056.25
14	Muscatine.						25,994.86
15	Iowa City.	14,000.00	8,000.00		22,000.00	1,354.03	87,474.30
16	Keokuk.	25,000.00	12,087.50		37,087.50		46,617.50
17	Fort Madison.					1,068.75	26,756.25
18	Ames.						46,379.42
19	Boone.						39,266.75
20	Oskaloosa.						50,985.07
21	Newton.						26,855.00
22	Cedar Falls.					4,025.00	91,487.25
23	Charles City.					4.48	83,555.57
24	Centerville.					8.19	9,310.69
25	Creston.	10,000.00	11,048.44		21,048.44		40,868.39
26	Oelwein.	7,500.00	281.25		7,781.25		22,655.07
27	Cherokee.						31,889.00
28	Knoxville.						10,778.12
29	Shenandoah.						20,710.00
30	Fairfield.	1,000.00	587.51		1,587.51		19,165.22
31	Webster City.	700.00	122.50		822.50		20,710.10
32	Spencer.						26,282.03
33	Perry.						25,822.15
34	Atlantic.						9,534.64
35	Red Oak.						
36	Chariton.						6,470.00
37	Estherville.	48,000.00	1,290.00		49,290.00		50,395.00
38	Carroll.						3,984.16
39	Le Mars.						1,787.54
40	Decorah.						5,465.00
41	Storm Lake.		2,440.00		2,440.00	8,127.00	15,133.25
42	Washington.						18,236.75
43	Grinnell.						2,035.00
44	Albia.						575.00
45	Algona.						1,600.00
46	Clarinda.					5,853.15	16,900.65
47	Marion.					7.31	4,611.41
48	Mount Pleasant.	10,000.00	1,725.00		11,725.00		11,725.00
49	Glenwood.						4,290.00
50	Iowa Falls.						5,200.00
51	Denison.						16,830.00
52	Independence.						
53	West Des Moines.						3,485.00
54	Vinton.						3,380.12
55	Waverly.	10,000.00	1,416.25		11,416.25		15,516.25
56	Indianola.						3,272.77
57	Jefferson.						6,550.37

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1942—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	13,448.00	4,336.73		17,784.73		21,094.73
59	Anamosa	3,000.00	846.00		3,846.00		8,137.88
60	Eagle Grove	2,000.00	876.88		2,876.88		4,682.38
61	Hampton						1,337.50
62	Missouri Valley						7,712.25
63	Sheldon						19,027.50
64	Clear Lake						15,200.00
65	Manchester						1,445.32
66	Harlan	29,000.00	2,530.02		31,530.02		43,106.90
67	Pella	35,000.00	1,416.44		36,416.44		49,636.95
68	Winterset	8,000.00	2,622.50		10,622.50		33,349.76
69	Eldora						7,013.75
70	Cresco						5,795.00
71	Onawa	13,000.00	4,372.50		17,372.50		21,147.23
72	Emmetsburg	1,500.00	3,122.77		4,622.77		8,665.27
73	Nevada						10,656.50
74	Osceola	3,000.00	2,020.00		5,020.00		14,713.37
75	Belle Plaine						7,021.25
76	Osage						15,295.00
77	Sac City						9,031.05
78	Bettendorf						9,828.63
79	Waukon						6,702.71
80	Clarion						3,280.56
81	New Hampton	5,000.00	6,177.50		11,177.50		11,852.50
82	Tama					1,225.00	7,779.62
83	Humboldt						6,125.00
84	Bloomfield						7,384.17
85	Hawarden						1,345.47
86	Rock Rapids						13,437.50
87	Monticello						3,971.57
88	Forest City	9,000.00	5,831.25		14,831.25	47.69	26,330.42
89	Tipton						2,330.00
90	Audubon						9,391.25
91	Rockwell City						1,850.00
92	Sibley	7,000.00	2,125.00		9,125.00		11,325.00
93	Sigourney						11,414.50
94	Leon						6,841.30
95	Marengo						9,535.00
96	Colfax						3,772.50
97	Ida Grove						2,970.00
98	Lake City						5,264.55
99	DeWitt						5,462.40
100	Hamburg						3,216.31
101	Corning	21,000.00	6,905.00		27,905.00		30,917.50
102	Spirit Lake						9,234.50
103	Bedford	6,000.00	492.67		6,492.67		14,683.38
104	Dyersville					1,208.75	4,016.25
105	Belmond						1,340.25
106	Madrid		116.23		116.23		6,333.11
107	Toledo					262.77	1,970.27
108	Guthrie Center						8,617.50
109	West Union	1,000.00	140.00		1,140.00		4,539.09
110	Grundy Center		3,233.75		3,233.75		4,865.00
111	Villisca	24,000.00	7,737.50		31,737.50		34,854.38
112	Mystic						1,201.67
113	Eldon						5,157.50
114	Stuart	7,000.00	1,960.66		8,960.66	3,540.74	23,413.15
115	Seymour	5,500.00	1,284.00		6,784.00		8,259.00

TABLE NO. 13—CITIES—EXPENDITURES

Number in order of population	Cities	Miscellaneous Payments		
		Pension and Retirement Funds	Interest on Warrants	Damage and Settlements
		Total pension and retirement funds	Total interest on warrants	Total damage and settlements
	Grand Totals.....	\$ 627,182.92	\$ 5,729.67	\$ 40,209.68
1	Des Moines.....	\$ 233,873.37	\$ 81.91	\$ 14,400.82
2	Sioux City.....	59,076.13		1,160.50
3	Davenport.....	61,600.00		1,978.26
4	Cedar Rapids.....	30,129.14		388.86
5	Waterloo.....	24,146.21		9,902.16
6	Dubuque.....	40,167.58		3,925.56
7	Council Bluffs.....	27,476.88		191.00
8	Ottumwa.....	8,193.91		500.00
9	Mason City.....	25,630.00		106.35
10	Clinton.....	16,679.12	388.63	919.83
11	Burlington.....	9,568.81		448.29
12	Fort Dodge.....	14,888.43	131.20	3,090.74
13	Marshalltown.....	18,099.41		
14	Muscatine.....	10,840.84		
15	Iowa City.....		5.08	450.00
16	Keokuk.....	8,215.33		21.73
17	Fort Madison.....	2,514.25		293.74
18	Ames.....	11,500.24		
19	Boone.....	15,505.26	296.16	21.00
20	Oskaloosa.....	1,240.00	680.48	42.48
21	Newton.....	3,503.06		
22	Cedar Falls.....	607.50		
23	Charles City.....			
24	Centerville.....	65.68		
25	Creston.....	2,409.72	7.39	
26	Oelwein.....			
27	Cherokee.....			
28	Knoxville.....		81.70	
29	Shenandoah.....	914.65		174.89
30	Fairfield.....		337.50	
31	Webster City.....			
32	Spencer.....			
33	Perry.....		902.45	93.00
34	Atlantic.....			21.00
35	Red Oak.....			
36	Chariton.....			
37	Estherville.....	337.40		
38	Carroll.....			
39	LeMars.....			3.50
40	Decorah.....		164.44	11.25
41	Storm Lake.....			
42	Washington.....			
43	Grinnell.....			
44	Albia.....			324.00
45	Algona.....			
46	Clarinda.....			
47	Marion.....			
48	Mount Pleasant.....			
49	Glenwood.....		887.35	
50	Iowa Falls.....			
51	Denison.....			
52	Independence.....			
53	West Des Moines.....			
54	Vinton.....			
55	Waverly.....			
56	Indianola.....			
57	Jefferson.....			10.75

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1942—Continued

Miscellaneous Payments				Grand total all expenditures	Number in order of population
State Fines	Other Trust Funds				
Total state fines	Total other trust funds	Miscellaneous	Total miscellaneous		
\$ 21,843.30	\$ 886,196.83	\$ 634,900.19	\$ 2,216,062.59	\$ 28,024,420.23	
\$ 5,110.75	\$ 45,246.23	\$ 2,546.75	\$ 301,259.83	\$ 3,606,864.30	1
		104,456.99	164,693.62	2,150,705.70	2
	417,815.91	20,144.00	501,538.17	1,828,130.67	3
		946.93	31,464.93	1,415,939.89	4
3,169.20		3,448.60	40,666.17	1,094,212.61	5
	1,353.40	23,358.51	68,805.05	980,899.90	6
4,157.80	15,962.51	7,721.35	55,509.54	869,343.44	7
	2,371.34	1,591.85	12,657.10	712,370.00	8
	517.26	89,565.60	115,819.21	748,717.57	9
3,028.63		399.70	21,415.91	449,472.50	10
	186,106.36	22,631.85	218,755.31	710,814.42	11
	12,284.00	15,055.08	45,449.45	667,449.52	12
2,681.02	27,321.19		48,101.62	485,068.04	13
	15,000.00		25,840.84	677,219.19	14
3,680.90	41,000.00	1,680.69	46,816.67	354,323.30	15
	228.29	1,931.95	10,397.30	306,190.43	16
		300.00	3,107.99	155,075.27	17
	2,000.00	36,215.72	49,715.96	936,817.96	18
	27,613.75	422.48	43,858.65	276,423.39	19
	2,275.64	1,312.15	5,550.75	200,033.55	20
	2,133.19	9,012.58	14,648.83	270,166.67	21
	8,085.32	312.31	9,005.13	486,371.64	22
	946.12	954.69	1,900.81	328,664.58	23
			65.68	64,585.02	24
		93.75	2,510.86	145,200.76	25
	10,500.00	408.70	10,908.70	123,829.90	26
	253.00		334.70	104,612.15	27
		85.90	1,175.44	71,336.47	28
			337.50	108,309.37	29
	8,500.95	20,000.00	28,500.95	109,242.35	30
	6,277.88	148,085.09	154,362.97	313,715.12	31
		152.06	1,147.51	488,305.43	32
	1,126.00	150.00	1,297.00	152,003.15	33
	4,555.00	3,573.17	8,128.17	259,632.86	34
	188.00		188.00	92,730.17	35
	16,396.80	6,435.40	23,169.60	70,368.32	36
		6,175.97	6,175.97	267,996.42	37
		940.19	943.69	94,382.06	38
	245.00	347.03	767.72	54,307.56	39
		290.48	290.48	93,746.29	40
		64.50	64.50	117,701.00	41
				92,126.68	42
		200.90	524.90	88,178.89	43
	1,096.25	77.25	1,173.50	57,498.20	44
	339.00	1,496.62	1,835.62	327,030.78	45
				115,690.06	46
				39,140.78	47
				136,497.73	48
			887.35	32,280.77	49
	112.50		112.50	104,605.02	50
	612.00	30,425.11	31,037.11	174,764.90	51
		578.40	578.40	99,436.93	52
				41,199.57	53
	10,000.00	729.88	10,729.88	228,685.67	54
				132,534.81	55
	2,031.29	10,952.00	12,983.29	97,055.21	56
		133.25	144.00	57,119.28	57

TABLE 13—CITIES—EXPENDITURES

Number in order of population	Cities	Miscellaneous Payments		
		Pension and Retirement Funds	Interest on Warrants	Damage and Settlements
		Total pension and retirement funds	Total interest on warrants	Total damage and settlements
58	Maquoketa.....		21.50	25.54
59	Anamosa.....		1.11	
60	Eagle Grove.....			
61	Hampton.....			35.00
62	Missouri Valley.....			
63	Sheldon.....			1,262.25
64	Clear Lake.....		47.84	
65	Manchester.....			
66	Harlan.....			15.00
67	Pella.....			
68	Winterset.....		406.60	
69	Eldora.....			
70	Cresco.....		262.24	
71	Onawa.....			
72	Emmetsburg.....			
73	Nevada.....			
74	Osceola.....			
75	Belle Plaine.....			
76	Osage.....			
77	Sac City.....		35.28	137.50
78	Bettendorf.....			72.92
79	Waukon.....			
80	Clarion.....			
81	New Hampton.....		10.00	
82	Tama.....			
83	Humboldt.....		61.07	20.40
84	Bloomfield.....		12.75	24.05
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.....		224.31	58.20
99	DeWitt.....			
100	Hamburg.....		351.37	
101	Corning.....		106.79	24.77
102	Spirit Lake.....			
103	Bedford.....			
104	Dyersville.....			
105	Belmond.....			9.34
106	Madrid.....			
107	Toledo.....		149.15	
108	Guthrie Center.....			
109	West Union.....		68.70	7.50
110	Grundy Center.....			
111	Villisca.....			37.50
112	Mystic.....			
113	Eldon.....		6.67	
114	Stuart.....			
115	Seymour.....			

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1942—Continued

Miscellaneous Payments				Grand total all expenditures	Number in order of population
State Fines	Other Trust Funds				
Total state fines	Total other trust funds	Miscellaneous	Total miscellaneous		
		662.07	709.11	134,889.67	58
		3,050.46	3,051.57	45,929.15	59
	275.78	346.27	622.05	62,809.37	60
	366.00		401.00	57,787.24	61
	711.69		711.69	41,729.67	62
		2.25	1,264.50	96,434.76	63
		3,208.12	3,255.96	63,305.47	64
		121.06	121.06	33,556.21	65
		95.75	110.75	150,585.15	66
	153.00		153.00	158,598.17	67
	380.50		787.10	110,933.81	68
		137.50	137.50	43,898.84	69
		276.75	538.99	53,238.69	70
		22,851.00	22,851.00	110,921.57	71
		220.00	220.00	57,294.64	72
		49.50	49.50	46,055.95	73
	177.00		177.00	42,205.10	74
	87.00		87.00	35,365.89	75
		335.94	335.94	84,427.98	76
		333.75	506.53	80,964.71	77
		23.25	96.17	59,320.35	78
		401.67	401.67	41,008.38	79
		344.53	344.53	88,031.16	80
	1,700.45	405.07	2,115.52	84,805.23	81
	48.00	1,958.79	2,006.79	39,937.93	82
	270.00	517.07	868.54	56,310.73	83
	560.00		596.80	119,621.03	84
	775.00		775.00	86,216.38	85
		4,488.46	4,488.46	147,696.91	86
		56.25	56.25	25,303.25	87
		126.97	126.97	83,657.99	88
		8,564.54	8,564.54	80,167.04	89
		14.15	14.15	41,387.87	90
				32,502.59	91
	638.00		638.00	125,557.19	92
		408.59	408.59	31,019.36	93
	202.00		202.00	38,129.78	94
		673.49	673.49	32,251.29	95
	6,000.00	842.80	6,842.80	22,409.16	96
		392.90	392.90	27,304.80	97
	95.91		378.42	22,784.41	98
		382.81	382.81	35,545.00	99
		156.25	507.62	23,802.84	100
	1,666.58		1,798.14	92,734.88	101
		3,006.29	3,006.29	49,394.30	102
		2,949.19	2,949.19	39,096.73	103
		40.00	40.00	24,032.21	104
		748.47	757.81	19,416.33	105
				20,910.12	106
			149.15	30,198.05	107
		905.30	905.30	32,137.58	108
	65.00	56.25	197.45	102,947.81	109
	15.00	135.86	188.36	269,147.21	110
				76,085.27	111
		638.76	341.25	4,489.88	112
		756.12	986.68	41,600.13	113
			756.12	55,292.37	114
				43,110.43	115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—RECAPITULATION

Number in order of population	Cities	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
	Grand Totals.....	\$ 9,426,445.38	\$ 29,123,515.89	\$ 38,549,961.27
1	Des Moines.....	1,017,083.66	3,745,955.97	4,763,039.63
2	Sioux City.....	585,203.80	2,734,842.62	3,320,046.42
3	Davenport.....	720,555.68	1,908,281.84	2,628,837.52
4	Cedar Rapids.....	210,516.17	1,415,574.78	1,626,090.95
5	Waterloo.....	393,358.94	1,188,696.20	1,582,055.14
6	Dubuque.....	212,988.30	1,091,169.97	1,304,158.27
7	Council Bluffs.....	258,246.71	906,322.81	1,164,569.52
8	Ottumwa.....	162,905.74	767,739.26	930,645.00
9	Mason City.....	192,112.16	757,024.66	949,136.82
10	Clinton.....	70,215.16	461,204.46	531,419.62
11	Burlington.....	423,779.24	658,798.04	1,082,577.28
12	Fort Dodge.....	96,959.78	689,710.31	786,670.09
13	Marshalltown.....	147,715.73	466,569.87	614,285.60
14	Muscatine.....	217,766.39	731,829.38	949,595.77
15	Iowa City.....	162,788.62	320,085.33	482,873.95
16	Keokuk.....	67,121.03	327,016.61	394,137.64
17	Fort Madison.....	62,349.28	147,903.55	210,252.83
18	Ames.....	327,198.61	805,364.71	1,132,563.32
19	Boone.....	79,932.08	284,445.62	364,377.70
20	Oskaloosa.....	59,669.53	198,492.24	258,161.77
21	Newton.....	125,053.44	266,122.41	391,178.85
22	Cedar Falls.....	202,293.66	516,388.97	718,682.63
23	Charles City.....	94,212.08	301,192.56	395,404.64
24	Centerville.....	25,303.14	58,046.64	83,349.78
25	Creston.....	51,115.74	149,595.37	200,711.11
26	Oelwein.....	53,666.96	107,771.93	161,438.89
27	Cherokee.....	69,424.01	101,186.05	170,610.06
28	Knoxville.....	38,485.49	80,163.39	118,648.88
29	Shenandoah.....	40,761.46	112,202.16	152,963.62
30	Fairfield.....	26,899.02	105,197.25	132,096.27
31	Webster City.....	289,736.66	303,004.18	592,740.84
32	Spencer.....	190,096.36	556,306.81	746,403.17
33	Perry.....	11,628.77	142,065.40	153,694.17
34	Atlantic.....	125,134.46	216,913.21	342,047.67
35	Red Oak.....	12,328.30	91,831.37	104,159.67
36	Chariton.....	52,536.34	76,269.27	128,805.61
37	Estherville.....	97,271.83	241,114.94	338,386.77
38	Carroll.....	41,864.55	95,228.50	137,093.05
39	LeMars.....	7,249.58	52,039.08	59,288.66
40	Decorah.....	27,915.73	85,523.46	113,439.19
41	Storm Lake.....	24,261.03	135,612.31	159,873.34
42	Washington.....	40,206.69	82,678.02	122,884.71
43	Grinnell.....	32,808.80	89,300.55	122,109.35
44	Albia.....	7,070.26	55,354.39	62,424.65
45	Algona.....	116,493.86	245,956.32	362,450.18
46	Clarinda.....	63,353.07	121,771.59	185,124.66
47	Marion.....	35,815.31	47,754.24	83,569.55
48	Mount Pleasant.....	127,074.52	164,782.73	291,857.25
49	Glenwood.....	3,554.53	41,614.49	45,169.02
50	Iowa Falls.....	16,374.88	104,167.43	120,542.31
51	Denison.....	118,637.35	154,830.70	273,468.05
52	Independence.....	37,542.43	113,220.74	150,763.17
53	West Des Moines.....	20,972.01	37,921.91	58,893.92
54	Vinton.....	84,770.62	216,208.81	300,979.43
55	Waverly.....	113,630.09	165,213.20	278,843.29
56	Indianola.....	15,471.39	105,644.15	121,115.54
57	Jefferson.....	37,611.79	59,443.10	97,054.89

OF CASH TRANSACTIONS

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants outstanding April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deductions from total to be accounted for	Cash on hand March 31, 1942	Number in order of population
\$28,024,420.23	\$ 719,127.94	\$28,743,548.17	\$ 704,614.31	\$ 28,038,933.86	\$ 10,511,027.41	
3,606,864.30	226,718.60	3,833,582.90	203,967.14	3,629,615.76	1,133,423.87	1
2,150,705.70	77,058.30	2,227,764.00	95,988.57	2,131,775.43	1,188,270.99	2
1,828,130.67	8,785.80	1,836,916.47	2,212.25	1,834,704.22	794,133.30	3
1,415,939.89	1,155.25	1,417,095.14	427.32	1,416,667.82	209,423.13	4
1,094,212.61	39,032.99	1,133,245.60	29,450.98	1,103,794.62	478,260.52	5
980,899.90	16,089.33	996,989.23	26,769.38	970,219.85	333,938.42	6
869,343.44	36,212.35	905,555.79	40,542.96	865,012.83	299,556.69	7
712,370.00	3,825.89	716,195.89	5,586.53	710,609.36	220,035.64	8
748,717.57	1,874.70	750,592.27	832.39	749,759.88	199,376.94	9
449,472.50	16,660.10	466,132.60	2,334.83	463,797.77	67,621.85	10
710,814.42	815.70	711,630.12	747.95	710,882.17	371,695.11	11
667,449.52	18,880.78	686,330.30	23,433.90	662,896.40	123,773.69	12
485,068.04	58.24	485,126.28	3.41	485,122.87	129,162.73	13
677,219.19	11,837.27	689,056.46	31,424.59	657,631.87	291,963.90	14
354,323.30	1,134.87	355,458.17	5,260.37	350,197.80	132,676.15	15
306,190.43	2,997.83	309,188.26	3,680.71	305,507.55	88,630.09	16
155,075.27	.....	155,075.27	.....	155,075.27	55,177.56	17
936,817.96	.....	936,817.96	.....	936,817.96	195,745.36	18
276,423.39	13,100.14	289,523.53	128.81	289,394.72	74,982.98	19
200,033.55	23,212.83	223,246.38	8,624.36	214,622.02	43,539.75	20
270,166.67	2,773.40	272,940.07	3,169.40	269,770.67	121,408.18	21
486,371.64	3,668.84	490,040.48	2,091.19	487,949.29	230,733.34	22
328,664.58	2,607.37	331,271.95	4,742.17	326,529.78	68,874.86	23
64,585.02	433.17	65,018.19	2,491.94	62,526.25	20,823.53	24
145,200.76	559.20	145,759.96	462.23	145,297.73	55,413.38	25
123,829.90	3,076.29	126,906.19	2,955.85	123,950.34	37,488.55	26
104,612.15	524.46	105,136.61	2,637.11	102,499.50	68,110.56	27
71,336.47	4,414.59	75,751.06	4,601.56	71,149.50	47,499.38	28
108,309.37	257.32	108,566.69	224.44	108,342.25	44,621.37	29
109,242.35	12,399.36	121,641.71	19,106.41	102,535.30	29,560.97	30
313,715.12	2,204.97	315,920.09	447.92	315,472.17	277,268.67	31
488,305.43	53,900.12	542,205.55	9,381.89	532,823.66	213,579.51	32
152,003.15	24,487.11	176,490.26	34,065.85	142,424.41	11,269.76	33
259,632.86	12,167.87	271,800.73	9,046.73	262,754.00	79,293.67	34
92,730.17	140.46	92,870.63	239.65	92,630.98	11,528.69	35
70,368.32	226.35	70,594.67	152.58	70,442.09	58,363.52	36
267,996.42	450.94	268,447.36	11.50	268,435.86	69,950.91	37
94,382.06	377.58	94,759.64	950.63	93,809.01	43,284.04	38
54,307.56	.....	54,307.56	.....	54,307.56	4,981.10	39
93,746.29	3,255.53	97,001.82	21,472.84	75,528.98	37,910.21	40
117,701.00	588.51	118,289.51	247.91	118,041.60	41,831.74	41
92,126.68	218.50	92,345.18	124.65	92,220.53	30,664.18	42
88,178.89	.....	88,178.89	.....	88,178.89	33,930.46	43
57,498.20	235.01	57,733.21	1,994.02	55,739.19	6,685.46	44
327,030.78	3,961.82	330,992.60	5,729.49	325,263.11	37,187.07	45
115,690.06	23.00	115,713.06	46.50	115,666.56	69,458.10	46
39,140.78	2,086.59	41,227.37	4,370.49	36,856.88	46,712.67	47
136,497.73	33.87	136,531.60	39.31	136,492.29	155,364.96	48
32,280.77	9,150.27	41,431.04	1,882.76	39,548.28	5,620.74	49
104,605.02	334.75	104,939.77	10.94	104,928.83	15,613.48	50
174,764.90	4,899.91	179,664.81	784.44	178,880.37	94,587.68	51
99,436.93	562.35	99,999.28	804.19	99,195.09	51,568.08	52
41,199.57	2.05	41,201.62	5.62	41,196.00	17,697.92	53
228,685.67	1.45	228,687.12	227.90	228,459.22	72,520.21	54
132,534.81	.....	132,534.81	.....	132,534.81	146,308.48	55
97,055.21	299.58	97,354.79	4,266.35	93,088.44	28,027.10	56
57,119.28	220.77	57,340.05	435.89	56,904.16	40,150.73	57

REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—RECAPITULATION

Number in order of population	Cities	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
58	Maquoketa	60,328.67	264,976.56	325,305.23
59	Anamosa	17,111.36	40,331.62	57,442.98
60	Eagle Grove	15,059.61	60,746.21	75,805.82
61	Hampton	74,213.38	47,196.48	121,409.86
62	Missouri Valley	25,405.81	41,149.91	66,555.72
63	Sheldon	29,563.81	107,062.65	136,626.46
64	Clear Lake	22,992.44	51,081.00	74,073.44
65	Manchester	16,716.24	40,537.41	57,253.65
66	Harlan	27,669.86	150,422.22	178,092.08
67	Pella	87,760.35	152,047.89	239,808.24
68	Winterset	80,796.28	109,211.62	190,007.90
69	Eldora	17,720.91	47,360.80	65,081.71
70	Cresco	13,322.77	51,359.03	64,681.80
71	Onawa	62,502.61	124,175.95	186,678.56
72	Emmetsburg	27,749.62	54,896.99	82,646.61
73	Nevada	11,044.68	46,667.56	57,712.24
74	Osceola	25,759.96	47,408.82	73,168.78
75	Belle Plaine	40,677.81	44,946.11	85,623.92
76	Osage	38,543.05	82,529.11	121,072.16
77	Sac City	14,562.24	77,647.21	92,209.45
78	Bettendorf	7,199.69	56,836.64	64,036.33
79	Waukon	20,755.83	43,190.04	63,945.87
80	Clarion	40,448.54	71,911.89	112,360.43
81	New Hampton	27,595.54	101,402.77	128,998.31
82	Tama	26,455.56	41,951.94	68,407.50
83	Humboldt	9,598.80	56,826.09	66,424.89
84	Bloomfield	41,969.33	82,682.86	124,652.19
85	Hawarden	37,244.24	80,381.17	117,625.41
86	Rock Rapids	79,926.05	141,687.04	221,613.09
87	Monticello	6,378.07	35,531.69	41,909.76
88	Forest City	35,034.50	96,067.82	131,102.32
89	Tipton	41,698.20	79,711.59	121,409.79
90	Audubon	20,178.52	37,279.48	57,458.00
91	Rockwell City	14,299.04	34,791.61	49,090.65
92	Sibley	73,909.91	158,190.41	232,100.32
93	Sigourney	19,080.34	32,142.54	51,222.88
94	Leon	18,322.21	42,347.55	60,669.76
95	Marengo	21,448.17	30,174.81	51,622.98
96	Colfax	11,626.86	18,430.54	30,057.40
97	Ida Grove	9,630.12	25,960.00	35,590.12
98	Lake City	10,001.87	25,087.82	35,089.69
99	DeWitt	16,704.23	32,763.70	49,467.93
100	Hamburg	3,142.77	23,291.40	26,434.17
101	Corning	17,056.59	96,998.00	114,054.59
102	Spirit Lake	15,101.27	52,051.80	67,153.07
103	Bedford	29,571.21	33,250.22	62,821.43
104	Dyersville	8,628.07	22,109.89	30,737.96
105	Belmond	9,991.36	18,455.73	28,447.09
106	Madrid	17,780.06	19,801.30	37,581.36
107	Toledo	4,383.87	37,377.57	41,761.44
108	Guthrie Center	12,485.85	31,895.86	44,381.71
109	West Union	9,363.99	103,115.16	112,479.15
110	Grundy Center	5,794.09	278,599.28	284,393.37
111	Villisca	16,325.22	80,540.17	96,865.39
112	Mystic	1,967.92	4,668.62	6,636.54
113	Eldon	6,636.27	38,018.37	44,654.64
114	Stuart	1,632.21	68,071.17	69,703.38
115	Seymour	20,481.73	41,500.34	61,982.07

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants outstanding April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deductions from total to be accounted for	Cash on hand March 31, 1942	Number in order of population
134,889.67	2,866.72	137,756.39	7,538.18	130,218.21	195,087.02	58
45,929.15	115.89	46,045.04	1,567.95	44,477.09	12,965.89	59
62,809.37	647.09	63,456.46	252.80	63,203.66	12,602.16	60
57,787.24		57,787.24	97.50	57,689.74	63,720.12	61
41,729.67	165.88	41,895.55	141.35	41,754.20	24,801.52	62
96,434.76	1,940.61	98,375.37	1,521.18	96,854.19	39,772.27	63
63,305.47	1,413.79	64,719.26	7,364.27	57,354.99	16,718.45	64
33,556.21	9.60	33,565.81	1.20	33,564.61	23,689.04	65
150,585.15	3,493.21	154,078.36	1,235.08	152,843.28	25,248.80	66
158,598.17	242.91	158,841.08	444.51	158,396.57	81,411.67	67
110,933.81	13,397.46	124,331.27	3,938.36	120,392.91	69,614.99	68
43,898.84	1.93	43,900.77		43,900.77	21,180.04	69
53,238.69	10,343.60	63,582.35	14,333.49	49,248.86	15,432.94	70
110,921.57		110,921.57	101.44	110,820.13	75,858.43	71
57,294.64	403.12	57,697.76	755.40	56,942.36	25,704.25	72
46,055.95	933.54	46,989.49	636.86	46,352.63	11,359.61	73
42,205.10	836.35	43,041.45	73.48	42,967.97	30,200.81	74
35,365.89	157.00	35,522.89	247.13	35,275.76	50,348.16	75
84,427.98		84,427.98		84,427.98	36,644.18	76
80,964.71	1,147.02	82,111.73	1,606.56	80,505.17	11,704.28	77
59,320.35	2,048.00	61,368.35	2,785.16	58,583.19	5,453.14	78
41,008.38	330.38	41,338.76	738.20	40,600.56	23,345.31	79
88,031.16	2,160.76	90,191.92	3,322.66	86,869.26	25,491.17	80
84,805.23	205.75	85,010.98	610.82	84,400.16	44,598.15	81
39,937.93	268.59	40,206.52	36.07	40,170.45	28,237.05	82
56,310.73	2,818.67	59,129.40	1,717.99	57,411.41	9,013.48	83
119,621.03	212.41	119,833.44	2,713.00	117,120.44	7,531.75	84
86,216.38	91.09	86,307.47	109.50	86,197.97	31,427.44	85
147,696.91	72.71	147,769.62	26.75	147,742.87	73,870.22	86
25,303.25	649.87	25,953.12	724.07	25,229.05	16,680.71	87
83,657.99	22.76	83,680.75		83,680.75	47,421.57	88
80,167.04		80,167.04	2,577.20	77,589.84	43,819.95	89
41,387.87	1,081.61	42,469.48	446.99	42,022.49	15,435.51	90
32,502.59		32,502.59		32,502.59	16,588.06	91
125,557.19		125,557.19		125,557.19	106,543.13	92
31,019.36		31,019.36		31,019.36	20,203.52	93
38,129.78	126.11	38,255.89	123.26	38,132.63	22,537.13	94
32,251.29	657.39	32,908.68	803.78	32,104.90	19,518.08	95
22,409.16		22,409.16	80.55	22,328.61	7,728.79	96
27,304.80	3.00	27,307.80		27,307.80	8,282.32	97
22,784.41	3,138.63	25,923.04	1,391.72	24,531.32	10,558.37	98
35,545.00	844.83	36,389.83	873.71	35,516.12	13,951.81	99
23,802.84	6,238.06	30,040.90	7,463.93	22,576.97	3,857.20	100
92,734.88	2,446.97	95,181.85	4,973.67	90,208.18	23,846.41	101
49,394.30	18.84	49,413.14	5.04	49,408.10	17,744.97	102
39,096.73	23.15	39,119.88	1,304.12	37,815.76	25,005.67	103
24,032.21		24,032.21		24,032.21	6,705.75	104
19,416.33	553.49	19,969.82	1,072.73	18,897.09	9,550.00	105
20,910.12		20,910.12		20,910.12	16,671.24	106
31,198.05	4,520.43	35,718.48	4,305.40	31,413.08	10,348.36	107
32,137.58		32,137.58	27.17	32,110.41	12,271.30	108
102,947.81	1,506.66	104,454.47	3,883.70	100,570.77	11,908.38	109
269,147.21	10.33	269,157.54		269,157.54	15,235.83	110
76,085.27		76,085.27	1.58	76,083.69	20,781.70	111
4,489.88	69.28	4,559.16		4,559.16	2,077.38	112
41,600.13		41,600.13		41,600.13	3,054.51	113
55,292.37	848.06	56,140.43		56,140.43	13,562.95	114
43,110.43	50.00	43,160.43		43,160.43	18,821.64	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 Totals	\$21,470,376.05	\$ 7,373,500.00	\$ 7,760.44	\$ 704,614.31	\$ 322,237.95
1	Des Moines	4,757,772.11	4,169,000.00		203,967.14	
2	Sioux City	3,548,000.00			95,988.57	10,319.97
3	Davenport	1,494,000.00	249,000.00		2,212.25	253,117.98
4	Cedar Rapids	921,600.00	1,087,000.00		427.32	
5	Waterloo	944,000.00	161,500.00		29,450.98	
6	Dubuque	795,000.00	218,000.00		26,769.38	
7	Council Bluffs	1,108,000.00			40,542.96	
8	Ottumwa	1,208,000.00			5,586.53	
9	Mason City	484,000.00	1,000.00		832.39	
10	Clinton	378,300.00	376,500.00		2,334.83	
11	Burlington	307,000.00			747.95	
12	Fort Dodge	755,500.00			23,433.90	
13	Marshalltown	236,500.00	82,000.00		3.41	
14	Muscatine	10,300.00	61,000.00		31,424.59	2,800.00
15	Iowa City	370,690.76			5,260.37	
16	Keokuk	27,000.00			3,680.71	
17	Fort Madison	2,000.00				
18	Ames	169,250.00				
19	Boone	200,500.00			128.81	
20	Oskaloosa	175,500.00	103,000.00		8,624.36	
21	Newton	61,000.00	51,000.00		3,169.40	56,000.00
22	Cedar Falls	151,000.00			2,091.19	
23	Charles City	25,500.00			4,742.17	
24	Centerville	39,000.00			2,491.94	
25	Creston	130,150.00			462.23	
26	Oelwein	66,000.00			2,955.85	
27	Cherokee	90,500.00			2,637.11	
28	Knoxville	46,500.00			4,601.56	
29	Shenandoah	52,000.00	61,000.00		224.44	
30	Fairfield	91,000.00	13,500.00		19,106.41	
31	Webster City	96,200.00	43,500.00		447.92	
32	Spencer	137,853.11			9,381.89	
33	Perry	181,200.00			34,065.85	
34	Atlantic	111,000.00	12,000.00		9,046.73	
35	Red Oak	15,000.00			239.65	
36	Chariton	93,000.00			152.58	
37	Estherville	35,650.00			11.50	
38	Carroll	19,322.14		4,796.44	950.63	
39	Le Mars	26,000.00				
40	Decorah	38,000.00			21,472.84	
41	Storm Lake	78,700.00			247.91	
42	Washington	21,000.00	5,000.00		124.65	
43	Grinnell					
44	Albia	1,500.00			1,994.02	
45	Algona	14,000.00			5,729.49	
46	Clarinda	64,750.00	45,000.00		46.50	
47	Marion	57,000.00			4,370.49	
48	Mount Pleasant				39.31	
49	Glenwood	10,860.34	2,400.00		1,882.76	
50	Iowa Falls		65,000.00		10.94	
51	Denison				784.44	
52	Independence				804.19	
53	West Des Moines		2,000.00		5.62	
54	Vinton	29,500.00	90,000.00		227.90	
55	Waverly	41,000.00				
56	Indianola				4,266.35	
57	Jefferson	31,000.00			435.89	

OTHER DEBT OBLIGATIONS MARCH 31, 1942

tions at Close of 1942		Total indebtedness April 1, 1941	Increase of indebtedness dur- ing year ending March 31, 1942	Decrease of indebtedness dur- ing year ending March 31, 1942	Special assessment bonds and certificates	Revenue bonds	Number in order of population
Miscellaneous debts	Total general indebted- ness March 31, 1942						
\$54,087.93	\$29,932,576.68	\$31,564,808.86	\$ 589,368.46	\$ 2,221,600.64	\$ 1,113,705.72	\$ 3,847,189.78	
.....	9,130,739.25	9,836,349.19	.....	765,609.94	312,127.97	47,344.56	1
.....	3,654,308.54	3,595,058.30	59,250.24	.....	68,780.00	574,365.22	2
1,800.00	2,000,130.23	1,967,503.78	32,626.45	.....	.....	.....	3
.....	2,009,027.32	2,158,755.25	.....	149,727.93	6,989.34	.....	4
.....	1,134,950.98	1,255,532.99	.....	120,582.01	118,749.80	.....	5
.....	1,039,769.38	1,208,152.74	.....	168,383.36	27,700.00	.....	6
30,940.00	1,179,482.96	1,326,652.35	.....	147,169.39	.....	.....	7
.....	1,213,586.53	1,323,325.89	.....	109,739.36	31,000.00	.....	8
.....	485,832.39	435,274.70	50,557.69	.....	33,000.00	.....	9
6,473.74	763,608.57	830,612.17	.....	67,003.60	21,190.21	.....	10
.....	307,747.95	346,815.70	.....	39,067.75	.....	18,500.00	11
.....	778,933.90	664,380.78	114,553.12	.....	.....	.....	12
100.00	318,603.41	366,558.24	.....	47,954.83	.....	256,000.00	13
.....	105,524.59	104,637.27	887.32	.....	3,339.54	.....	14
.....	375,951.13	414,584.84	.....	38,633.71	35,966.94	186,000.00	15
.....	30,680.71	37,997.83	.....	7,317.12	.....	475,000.00	16
.....	2,000.00	28,000.00	.....	26,000.00	.....	.....	17
.....	169,250.00	158,750.00	10,500.00	.....	137,300.00	.....	18
.....	200,628.81	242,600.14	.....	41,971.33	19,000.00	.....	19
.....	287,124.36	340,712.83	.....	53,588.47	1,000.00	.....	20
.....	171,169.40	190,773.40	.....	19,604.00	.....	.....	21
.....	153,091.19	216,668.84	.....	63,577.65	9,643.12	.....	22
.....	30,242.17	92,107.37	.....	61,865.20	46,517.56	.....	23
.....	41,491.94	46,933.17	.....	5,441.23	.....	.....	24
.....	130,612.23	142,059.20	.....	11,446.97	1,025.00	226,000.00	25
.....	68,955.85	79,576.29	.....	10,620.44	.....	5,500.00	26
.....	93,137.11	81,524.46	11,612.65	.....	24,000.00	.....	27
.....	51,101.56	57,414.59	.....	6,313.03	9,000.00	.....	28
.....	113,224.44	129,250.22	.....	16,025.78	.....	.....	29
.....	123,606.41	130,399.36	.....	6,792.95	3,180.23	19,500.00	30
.....	140,147.92	158,104.97	.....	17,957.05	.....	.....	31
.....	147,235.00	154,253.23	.....	7,018.23	45,331.74	120,000.00	32
.....	195,265.85	193,687.11	1,578.74	.....	17,083.56	.....	33
.....	132,046.73	125,167.87	6,878.86	.....	9,890.54	.....	34
.....	15,239.65	15,140.46	99.19	.....	.....	.....	35
.....	93,152.58	51,226.35	41,926.23	.....	.....	.....	36
.....	35,661.50	8,950.96	26,710.54	.....	.....	54,000.00	37
.....	25,069.21	21,699.72	3,369.49	.....	7,000.00	.....	38
.....	26,000.00	27,000.00	.....	1,000.00	.....	.....	39
.....	59,472.84	45,255.53	14,217.31	.....	180.00	.....	40
.....	78,947.91	56,788.51	22,159.40	.....	14,600.00	61,000.00	41
.....	26,124.65	39,218.50	.....	13,093.85	10,433.19	.....	42
.....	.....	2,000.00	.....	2,000.00	.....	.....	43
.....	3,494.02	2,235.01	1,259.01	.....	.....	.....	44
.....	19,729.49	18,961.82	767.67	.....	.....	.....	45
12,000.00	121,796.50	130,023.00	.....	8,226.50	.....	.....	46
.....	61,370.49	62,086.59	.....	716.10	19,000.00	.....	47
.....	39.31	33.87	5.44	.....	.....	50,000.00	48
.....	15,143.10	15,050.27	92.83	.....	800.00	.....	49
.....	65,010.94	68,334.75	.....	3,323.81	.....	.....	50
.....	784.44	20,899.91	.....	20,115.47	.....	.....	51
.....	804.19	562.35	241.84	.....	.....	.....	52
.....	2,005.62	2,002.05	3.57	.....	13,700.00	.....	53
.....	119,727.90	32,001.45	87,726.45	.....	.....	.....	54
.....	41,000.00	44,000.00	.....	3,000.00	.....	44,000.00	55
.....	4,266.35	299.58	3,966.77	.....	.....	.....	56
.....	31,435.89	36,220.77	.....	4,784.88	.....	.....	57

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
58	Maquoketa.....	17,000.00	35,000.00		7,538.18	
59	Anamosa.....	35,000.00			1,567.95	
60	Eagle Grove.....	4,800.00	7,000.00		252.80	
61	Hampton.....	7,000.00			97.50	
62	Missouri Valley.....	23,400.00			141.35	
63	Sheldon.....	134,000.00			1,521.18	
64	Clear Lake.....	86,000.00			7,364.27	
65	Manchester.....	3,500.00			1.20	
66	Harlan.....	20,000.00	27,500.00		1,235.08	
67	Pella.....	72,500.00			444.51	
68	Winterset.....	15,000.00			3,938.36	
69	Eldora.....		52,500.00			
70	Cresco.....	28,500.00			14,333.49	
71	Onawa.....	39,500.00			101.44	
72	Emmetsburg.....	42,500.00			755.40	
73	Nevada.....	65,100.00			636.86	
74	Osceola.....	101,500.00			73.48	
75	Belle Plaine.....	77,500.00	4,000.00		247.13	
76	Osage.....	21,000.00				
77	Sac City.....	32,000.00	14,800.00	2,000.00	1,606.56	
78	Bettendorf.....	27,347.59			2,785.16	
79	Waukon.....	18,200.00	24,000.00		738.20	
80	Clarion.....	56,000.00	7,000.00		3,322.66	
81	New Hampton.....	3,000.00			610.82	
82	Tama.....	47,500.00			36.07	
83	Humboldt.....	32,500.00			1,717.99	
84	Bloomfield.....	10,000.00	28,000.00		2,713.00	
85	Hawarden.....		16,800.00		109.50	
86	Rock Rapids.....	80,000.00			26.75	
87	Monticello.....	59,500.00			724.07	
88	Forest City.....	43,500.00				
89	Tipton.....	3,500.00			2,577.20	
90	Audubon.....	25,500.00	24,000.00		446.99	
91	Rockwell City.....	6,500.00				
92	Sibley.....	3,000.00	1,000.00			
93	Sigourney.....	49,700.00				
94	Leon.....	31,200.00			123.26	
95	Marengo.....	73,000.00			803.78	
96	Colfax.....	36,000.00			80.55	
97	Ida Grove.....	7,000.00				
98	Lake City.....	24,000.00			1,391.72	
99	DeWitt.....	14,500.00	33,000.00		873.71	
100	Hamburg.....	5,000.00	23,000.00		7,463.93	
101	Corning.....	25,000.00			4,973.67	
102	Spirit Lake.....	30,730.00	28,000.00		5.04	
103	Bedford.....	14,800.00	2,000.00		1,304.12	
104	Dyersville.....		46,000.00			
105	Belmond.....	8,000.00			1,072.73	
106	Madrid.....	9,500.00	10,000.00			
107	Toledo.....		37,500.00		4,305.40	
108	Guthrie Center.....	39,000.00	35,000.00		27.17	
109	West Union.....	67,500.00			3,883.70	
110	Grundy Center.....		4,000.00			
111	Villisca.....				1.58	
112	Mystic.....	2,000.00				
113	Eldon.....					
114	Stuart.....	54,500.00	15,000.00			
115	Seymour.....	9,000.00		964.00		

GENERAL TABLES—CITIES

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OTHER DEBT OBLIGATIONS MARCH 31, 1942—Continued

tions at Close of 1942		Total indebtedness April 1, 1940	Increase of indebtedness dur- ing year ending March 31, 1942	Decrease of indebtedness dur- ing year ending March 31, 1942	Special assessment bonds and certificates	Revenue bonds	Number in order of population
Miscellaneous debts	Total general indebted- ness March 31, 1942						
	59,538.18	55,866.72	3,671.46		500.00	222,500.00	58
	36,567.95	39,115.89		2,547.94	8,800.00		59
	12,052.80	13,847.09		1,794.29		33,000.00	60
	7,097.50	8,000.00		902.50			61
	23,541.35	29,965.88		6,424.53			62
	135,521.18	122,440.61	13,080.57				63
	93,364.27	98,413.79		5,049.52			64
	3,501.20	4,509.60		1,008.40			65
	48,735.08	56,993.21		8,258.13		97,000.00	66
	72,944.51	82,742.91		9,798.40			67
	18,938.36	42,897.46		23,959.10	3,845.70	73,000.00	68
	52,500.00	57,501.93		5,001.93			69
	42,833.49	43,843.66		1,010.17			70
	39,601.44	39,500.00	101.44			144,000.00	71
	43,255.40	45,403.12		2,147.72		77,000.00	72
	65,736.86	74,533.54		8,796.68			73
	101,573.48	108,336.35		6,762.87		47,000.00	74
	81,747.13	86,157.00		4,409.87			75
	21,000.00	35,000.00		14,000.00			76
	50,406.56	40,447.02	9,959.54				77
	30,132.75	32,894.21		2,761.46	1,000.00		78
	42,938.20	47,530.38		4,592.18			79
	66,322.66	67,160.76		838.10	511.16		80
	3,610.82	3,705.75		94.93		173,000.00	81
	47,536.07	54,918.63		7,382.56	2,067.12		82
	34,217.99	38,818.67		4,600.68			83
	40,713.00	41,212.41		499.41	12,000.00		84
	16,909.50	17,891.09		981.59			85
	80,026.75	85,072.71		5,045.96		30,000.00	86
	60,224.07	62,149.87		1,925.80			87
	43,500.00	50,522.76		7,022.76	20,500.00	148,000.00	88
	6,077.20	5,500.00	577.20				89
	49,946.99	57,581.61		7,634.62			90
	6,500.00	8,000.00		1,500.00			91
	4,000.00	6,000.00		2,000.00		69,000.00	92
	49,700.00	58,700.00		9,000.00			93
	31,323.26	24,626.11	6,697.15		3,300.00		94
	73,803.78	80,657.39		6,853.61	1,500.00		95
	36,080.55	38,000.00		1,919.45			96
	7,000.00	9,000.00		2,000.00			97
	25,391.72	31,138.63		5,746.91			98
	48,373.71	52,044.83		3,671.12			99
	35,463.93	36,238.06		774.13			100
	29,973.67	29,446.97	526.70			123,000.00	101
	58,735.04	66,248.84		7,513.80			102
	18,104.12	23,823.15		5,719.03		4,000.00	103
	46,000.00	48,500.00		2,500.00			104
	9,072.73	9,553.49		480.76			105
	19,500.00	24,500.00		5,000.00		4,980.00	106
	41,805.40	32,520.43	9,284.97				107
	74,027.17	79,500.00		5,472.83			108
800.00	72,183.70	17,706.66	54,477.04		11,153.00	3,000.00	109
1,974.19	5,974.19	7,495.81		1,521.62		200,000.00	110
	1.58		1.58			169,000.00	111
	2,000.00	2,569.28		569.28	1,000.00		112
		5,000.00		5,000.00			113
	69,500.00	72,848.08		3,348.08		49,000.00	114
	9,964.00	10,050.00		86.00		43,500.00	115

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, telegraph, express
58	Maquoketa	1,510,242.00	208,277.00	44,117.00
59	Anamosa	1,248,363.00	119,906.00	38,984.00
60	Eagle Grove	1,348,179.00	166,969.00	90,666.00
61	Hampton	1,700,270.00	203,259.00	42,177.00
62	Missouri Valley	1,299,749.00	293,665.00	51,665.00
63	Sheldon	2,058,045.00	307,000.00	193,850.00
64	Clear Lake	2,017,289.00	128,423.00	68,444.00
65	Manchester	1,464,113.00	175,985.00	61,574.00
66	Harlan	1,567,974.00	212,328.00	28,514.00
67	Pella	1,251,669.00	128,885.00	14,244.00
68	Winterset	1,385,458.00	157,812.00	22,549.00
69	Eldora	990,028.00	162,792.00	45,215.00
70	Cresco	1,561,358.00	313,011.00	24,788.00
71	Onawa	737,150.00	133,335.00	97,871.00
72	Emmetsburg	1,211,620.00	201,026.00	44,025.00
73	Nevada	1,154,542.00	153,450.00	33,208.00
74	Osceola	1,028,059.00	148,892.00	70,263.00
75	Belle Plaine	1,357,868.00	96,209.00	50,994.00
76	Osage	1,677,182.00	244,764.00	49,933.00
77	Sac City	1,328,375.00	199,408.00	55,017.00
78	Bettendorf	1,875,342.00	394,433.00	73,441.00
79	Waukon	1,234,624.00	143,875.00	14,324.00
80	Clarion	1,114,171.00	148,528.00	56,500.00
81	New Hampton	1,165,923.00	172,600.00	28,901.00
82	Tama	1,006,012.00	123,246.00	57,169.00
83	Humboldt	1,158,766.00	124,385.00	37,669.00
84	Bloomfield	766,845.00	91,830.00	62,322.00
85	Hawarden	844,232.00	137,099.00	63,649.00
86	Rock Rapids	1,295,987.00	226,044.00	68,391.00
87	Monticello	961,624.00	136,814.00	32,869.00
88	Forest City	1,282,399.00	159,792.00	16,727.00
89	Tipton	1,098,623.00	134,531.00	16,117.00
90	Audubon	1,276,567.00	173,088.00	27,564.00
91	Rockwell City	932,075.00	162,532.00	86,710.00
92	Sibley	966,050.00	166,689.00	25,121.00
93	Sigourney	954,660.00	115,056.00	33,621.00
94	Leon	671,306.00	107,585.00	36,627.00
95	Marengo	588,735.00	77,805.00	9,378.00
96	Colfax	549,676.00	56,998.00	17,975.00
97	Ida Grove	979,046.00	145,516.00	20,637.00
98	Lake City	851,687.00	120,887.00	32,669.00
99	DeWitt	1,074,468.00	130,957.00	29,610.00
100	Hamburg	681,248.00	98,991.00	49,964.00
101	Corning	935,271.00	141,106.00	15,943.00
102	Spirit Lake	1,048,529.00	166,971.00	27,815.00
103	Bedford	689,431.00	97,053.00	15,863.00
104	Dyersville	1,095,351.00	175,225.00	79,150.00
105	Belmond	611,790.00	112,403.00	33,416.00
106	Madrid	600,174.00	91,485.00	24,895.00
107	Toledo	929,115.00	74,015.00	28,976.00
108	Guthrie Center	676,886.00	154,177.00	3,297.00
109	West Union	932,437.00	147,126.00	22,481.00
110	Grundy Center	930,767.00	102,100.00	7,257.00
111	Villisca	670,140.00	65,497.00	40,938.00
112	Mystic	208,193.00	22,973.00	32,408.00
113	Eldon	341,067.00	20,569.00	14,779.00
114	Stuart	489,913.00	56,802.00	18,955.00
115	Seymour	352,831.00	44,579.00	27,568.00

SUBJECT TO TAXATION—TOTAL TAX LEVIES—Continued

Subject to Taxation January 1, 1941

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
36,915.00	1,799,551.00	964,882.00	2,764,433.00	65,918.00	13.30	23,207.00	58
40,881.00	1,448,134.00	400,818.00	1,848,952.00	1,900.00	13.240	19,174.00	59
209,509.00	1,815,323.00	475,255.00	2,290,578.00	81,977.00	15.13	27,606.00	60
152,621.00	2,098,327.00	672,454.00	2,770,781.00	129,110.00	16.08	29,952.00	61
	1,645,079.00	259,072.00	1,904,151.00	28,343.00	10.242	24,250.00	62
	2,558,895.00	769,759.00	3,328,654.00		17.17	43,938.00	63
194,589.00	2,408,745.00	719,715.00	3,128,460.00	44,082.00	10.557	25,011.00	64
	1,701,672.00	657,673.00	2,359,345.00	39,051.00	12.49	21,500.00	65
	1,808,816.00	738,170.00	2,546,986.00	29,203.00	12.49	22,592.00	66
24,957.00	1,419,755.00	1,432,817.00	2,852,572.00	10,784.00	22.69	35,213.00	67
35,593.00	1,601,412.00	785,474.00	2,386,886.00	14,001.00	11.339	16,066.00	68
77,143.00	1,275,178.00	806,330.00	2,081,508.00	113,340.00	22.962	31,945.00	69
62,559.00	1,961,707.00	1,118,938.00	3,080,645.00	77,161.00	14.73	29,067.00	70
	968,356.00	148,704.00	1,117,060.00	134,060.00	16.72	14,520.00	71
129,475.00	1,586,146.00	438,003.00	2,024,149.00		13.58	21,541.00	72
235,112.00	1,576,312.00	401,799.00	1,978,111.00	54,717.00	19.587	29,421.00	73
78,967.00	1,326,181.00	306,059.00	1,632,240.00	18,500.00	19.97	26,423.00	74
	1,505,071.00	492,662.00	1,997,733.00	70,304.00	18.42	27,445.00	75
	1,971,879.00	1,927,282.00	3,899,161.00	26,309.00	14.061	25,193.00	76
158,996.00	1,741,796.00	560,078.00	2,301,874.00	174,349.00	24.383	38,146.00	77
143,026.00	2,486,242.00	543,419.00	3,029,661.00	53,134.00	16.227	39,482.00	78
	1,392,823.00	612,572.00	2,005,395.00	5,860.00	17.656	24,490.00	79
108,749.00	1,427,948.00	345,123.00	1,773,071.00	72,703.00	23.10	31,194.00	80
296.00	1,367,720.00	531,242.00	1,898,962.00	27,714.00	8.4089	11,267.00	81
56,769.00	1,243,196.00	398,558.00	1,641,754.00	54,891.00	19.50	22,315.00	82
135,991.00	1,456,811.00	876,583.00	2,333,394.00	26,527.00	17.249	23,358.00	83
	920,997.00	543,574.00	1,464,571.00	8,470.00	14.168	13,044.00	84
27,982.00	1,072,962.00	289,000.00	1,361,962.00	50,190.00	11.73	11,590.00	85
87,298.00	1,677,720.00	387,684.00	2,065,704.00	87,298.00	17.625	28,027.00	86
43,138.00	1,174,445.00	1,221,273.00	2,395,718.00	11,185.00	18.381	21,601.00	87
60,014.00	1,518,932.00	440,009.00	1,958,941.00	63,131.00	17.6684	25,796.00	88
6,879.00	1,256,150.00	772,036.00	2,028,186.00		9.666	12,134.00	89
112,257.00	1,589,476.00	538,346.00	2,127,822.00	22,905.00	14.592	22,730.00	90
143,868.00	1,325,185.00	454,075.00	1,779,260.00	133,057.00	11.43	14,033.00	91
77,272.00	1,235,132.00	397,349.00	1,632,481.00	6,148.00	13.202	16,301.00	92
64,780.00	1,168,117.00	717,713.00	1,885,830.00	37,185.00	10.425	12,217.00	93
54,942.00	870,460.00	365,524.00	1,235,984.00	18,945.00	19.875	16,500.00	94
73,834.00	749,752.00	503,284.00	1,253,036.00	2,950.00	20.99	15,743.00	95
44,410.00	669,059.00	333,007.00	1,002,066.00	725.00	13.12	9,130.00	96
169,565.00	1,314,764.00	254,694.00	1,569,458.00	24,753.00	10.31	13,555.00	97
63,306.00	1,068,549.00	177,967.00	1,246,516.00	159,729.00	15.42	16,494.00	98
35,893.00	1,270,928.00	649,505.00	1,920,433.00	41,565.00	17.31	21,493.00	99
41,636.00	871,839.00	368,570.00	1,240,409.00	6,320.00	10.73	9,298.00	100
190.00	1,092,510.00	637,733.00	1,730,243.00	6,145.00	15.7177	18,107.00	101
195,474.00	1,438,789.00	153,157.00	1,591,946.00	13,969.00	48.66	28,132.00	102
	802,347.00	482,926.00	1,285,273.00	16,517.00	17.3	16,450.00	103
36,629.00	1,386,355.00	272,460.00	1,658,815.00	77,048.00	9.312	12,340.00	104
43,956.00	801,565.00	372,085.00	1,173,650.00	26,430.00	15.10	11,753.00	105
47,165.00	763,719.00	231,558.00	995,277.00	6,537.00	17.62	13,438.00	106
54,009.00	1,086,115.00	447,002.00	1,533,117.00	30,553.00	18.07	18,725.00	107
45,343.00	879,703.00	320,896.00	1,200,599.00	9,645.00	18.663	16,000.00	108
	1,102,044.00	423,950.00	1,525,994.00	74,378.00	16.593	17,164.00	109
5,029.00	1,045,153.00	449,442.00	1,494,595.00	21,293.00	14.702	15,996.00	110
100.00	776,675.00	244,442.00	1,021,117.00	34,620.00	14.304	11,110.00	111
19,563.00	283,137.00	13,386.00	296,523.00	32,478.00	14.195	4,275.00	112
2,729.00	379,144.00	64,723.00	443,867.00	7,185.00	7.25	2,755.00	113
183.00	565,853.00	145,600.00	711,453.00		28.155	15,047.00	114
	424,978.00	105,017.00	529,995.00	46,849.00	17.269	6,543.00	115

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 Totals	\$ 6,387,370.92	\$ 1,576,918.99	\$ 4,649,293.32	\$ 1,139,064.60
1	Des Moines	584,000.00	639,600.00	693,600.00	25,000.00
2	Sioux City	179,400.00	319,800.00	515,000.00	
3	Davenport	497,000.00	75,000.00	530,000.00	
4	Cedar Rapids	450,345.73	161,854.85	323,355.00	
5	Waterloo	83,500.00	26,078.00	195,725.00	
6	Dubuque	90,000.00	28,000.00	175,000.00	
7	Council Bluffs	310,000.00	10,000.00	180,000.00	
8	Ottumwa	83,478.08	6,337.09	64,106.60	
9	Mason City	115,000.00	52,000.00	143,000.00	3,500.00
10	Clinton	223,763.41	5,966.14	169,938.06	
11	Burlington	160,000.00	74,000.00	155,000.00	
12	Fort Dodge	272,200.00	6,500.00	58,200.00	
13	Marshalltown	90,000.00	8,800.00	39,750.00	
14	Muscatine				
15	Iowa City	93,637.00	12,300.00	42,000.00	
16	Keokuk	49,040.00	15,399.00	91,436.00	
17	Fort Madison	42,500.00	4,000.00	80,000.00	
18	Ames	118,000.00	10,000.00	25,000.00	275,000.00
19	Beone	203,500.00	800.00	12,000.00	
20	Oskaloosa	75,000.00	2,500.00	50,000.00	
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	155,178.00
24	Centerville	17,500.00	1,000.00	15,000.00	
25	Creston	4,000.00	800.00	16,500.00	
26	Oelwein	65,000.00	800.00	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	17,716.02	1,038.91	21,235.59	
32	Spencer	15,150.00	500.00	52,000.00	55,536.00
33	Perry	30,500.00	1,200.00	44,650.00	
34	Atlantic	47,000.00			
35	Red Oak	9,500.00	12,600.00	38,000.00	75,000.00
36	Chariton	98,400.00		17,000.00	
37	Estherville	69,492.05		12,210.00	
38	Carroll	55,716.47	800.00	29,712.00	
39	LeMars	21,000.00	8,000.00		
40	Decorah	11,000.00	700.00	20,500.00	
41	Storm Lake	61,500.00	2,500.00	21,000.00	
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	231,378.00		7,000.00	
46	Clarinda	54,500.00	800.00	17,500.00	150,000.00
47	Marion	5,750.00	4,000.00	15,000.00	
48	Mount Pleasant	57,500.00	500.00	14,000.00	
49	Glenwood	20,000.00		15,000.00	
50	Iowa Falls	42,500.00	5,000.00	12,000.00	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	4,000.00	
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	700.00	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	
\$ 1,095,002.83	\$ 9,016,985.43	\$ 2,552,418.38	\$ 10,750,041.17	\$ 301,363.97	\$1,431,011.02	
55,000.00	3,703,257.00		1,500,000.00	150,000.00	553,000.00	1
		360,000.00	38,400.00	35,500.00	60,000.00	2
120,400.00	150,000.00	1,225,500.00	320,000.00		2,000.00	3
79,913.99	1,056,157.00	42,878.00	900,145.51	24,600.00	62.00	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
24,710.75	1,301,000.00		49,518.59			8
28,500.00	200,000.00		100,000.00			9
43,460.64	65,705.43	63,353.38	43,898.00			10
30,000.00	800,000.00	250,000.00		15,000.00		11
	360,000.00		475,000.00	20,000.00		12
12,500.00	111,000.00		650,000.00	750.00		13
						14
18,167.00			450,000.00	10,000.00	75,000.00	15
23,638.00	83,000.00	25,000.00		20,000.00	35,678.00	16
30,000.00	2,000.00	6,000.00			50,000.00	17
22,000.00	15,000.00		85,000.00		35,000.00	18
35,000.00	3,000.00		67,700.00			19
10,000.00			200,000.00	500.00		20
6,000.00					20,000.00	21
21,000.00	130,000.00		105,000.00		24,000.00	22
16,000.00	1,500.00		150,000.00			23
6,500.00	1,200.00		67,000.00	1,500.00	20,000.00	24
5,000.00			125,000.00		7,150.00	25
4,000.00			105,000.00		28,000.00	26
9,200.00					10,500.00	27
			50,000.00		15,000.00	28
8,000.00						29
11,000.00			120,000.00		250.00	30
7,962.25			199,438.80	5,013.97	37,407.01	31
3,764.00		10,000.00	90,000.00	3,000.00	5,300.00	32
6,500.00			159,089.00		29,000.00	33
4,000.00			150,000.00			34
3,000.00					60,000.00	35
6,500.00						36
2,700.00			65,000.00			37
6,000.00			80,000.00		12,000.00	38
4,000.00						39
10,000.00			60,000.00			40
3,000.00			200,000.00			41
2,000.00			50,000.00			42
5,000.00			88,000.00		11,000.00	43
10,400.00	19,000.00		92,000.00			44
4,000.00						45
4,000.00				500.00	27,000.00	46
4,000.00			42,000.00		5,000.00	47
5,000.00			35,000.00	3,000.00	20,000.00	48
1,500.00						49
1,500.00			50,000.00			50
						51
8,000.00			102,000.00			52
1,500.00			40,000.00			53
2,770.00			60,000.00			54
9,000.00			75,000.00		20,000.00	55
4,000.00			4,000.00		2,000.00	56
1,500.00			10,000.00		5,000.00	57

TABLE NO. 17—CITIES—VALUATION

Number in order of population	Cities	Value of Municipal Possessions			
		Municipal buildings and general property	Police department	Fire department	Hospital
58	Maquoketa.....	33,100.00	8,000.00	10,000.00	
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.....	50,000.00	500.00	10,350.00	
63	Sheldon.....	101,404.00	950.00	12,950.00	
64	Clear Lake.....	16,000.00	150.00	9,500.00	
65	Manchester.....	10,500.00	1,100.00	20,000.00	
66	Harlan.....	54,830.78	202.00	4,092.79	
67	Pella.....	49,092.00	1,900.00	15,887.00	
68	Winterset.....	12,150.00		10,600.00	
69	Eldora.....	1,000.00	9,000.00		60,000.00
70	Cresco.....	9,372.00	700.00	18,000.00	
71	Onawa.....	11,500.00		5,500.00	
72	Emmetsburg.....	3,000.00		12,500.00	
73	Nevada.....	5,300.00	2,000.00	12,000.00	
74	Osceola.....	5,176.38		6,086.90	
75	Belle Plaine.....	16,600.00		15,000.00	6,000.00
76	Osage.....	62,994.00	26.00	14,657.91	6,300.00
77	Sac City.....	25,000.00		25,000.00	
78	Bettendorf.....	8,500.00	500.00	6,000.00	
79	Waukon.....	12,800.00		5,000.00	
80	Clarion.....	16,550.00	850.00	11,000.00	
81	New Hampton.....	5,300.00		5,000.00	
82	Tama.....	16,000.00	300.00	6,500.00	
83	Humboldt.....	13,000.00		9,600.00	
84	Bloomfield.....	18,200.00	100.00	10,000.00	
85	Hawarden.....	12,300.00		5,000.00	50,000.00
86	Rock Rapids.....	3,500.00	2,200.00	13,000.00	
87	Monticello.....	76,000.00	200.00	11,000.00	
88	Forest City.....	50,000.00		11,500.00	
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	6,500.00	
93	Sigourney.....	99,000.00		6,000.00	
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	2,000.00	5,400.00	
99	DeWitt.....	3,000.00	2,500.00	18,000.00	
100	Hamburg.....	6,000.00		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.....	12,600.00	150.00	6,600.00	
106	Madrid.....	5,000.00	300.00	7,000.00	
107	Toledo.....	45,500.00	100.00	10,500.00	
108	Guthrie Center.....				
109	West Union.....	10,500.00		12,935.47	3,550.60
110	Grundy Center.....	8,500.00	600.00		
111	Villisca.....	30,000.00	1,000.00	5,500.00	
112	Mystic.....	3,000.00	225.00	3,000.00	
113	Eldon.....	12,000.00	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
Equipment of streets and alleys	Bridges	Docks, wharves, landings	Disposal plant	Markets and public scales	Cemeteries	
1,000.00			52,000.00	800.00		58
3,500.00			105,000.00			59
4,000.00			101,168.00		10,000.00	60
2,500.00						61
3,250.00			4,000.00		10,000.00	62
5,000.00			50,000.00		35,000.00	63
1,500.00						64
4,018.08			32,485.78			65
2,419.00			116,128.00			66
3,400.00			49,600.00		2,000.00	67
1,800.00			60,000.00			68
6,600.00			127,000.00			69
			10,000.00		4,000.00	70
			60,000.00			71
5,500.00			45,000.00		10,000.00	72
9,504.12			93,304.50		8,365.12	73
			66,000.00			74
2,700.00			68,095.52		8,398.89	75
2,000.00			50,000.00		10,000.00	76
7,500.00						77
6,200.00			24,000.00	1,500.00		78
3,400.00			30,000.00		6,750.00	79
			10,000.00			80
600.00	4,433.00		55,000.00		6,250.00	81
10,000.00			36,000.00			82
6,000.00			65,000.00	2,000.00	6,000.00	83
3,600.00					36,000.00	84
9,000.00				3,700.00		85
1,000.00	3,000.00		65,000.00		20,000.00	86
2,000.00			40,000.00			87
						88
5,000.00			40,000.00			89
						90
2,000.00			26,000.00			91
100,000.00	20,000.00		40,000.00			92
450.00			90,000.00		6,000.00	93
2,000.00			10,000.00			94
						95
2,500.00			28,000.00			96
325.00					2,000.00	97
2,000.00			42,000.00		10,000.00	98
					7,500.00	99
2,100.00			32,000.00		5,400.00	100
			50,000.00			101
250.00			33,000.00		1,000.00	102
3,200.00			45,000.00	1,000.00		103
4,000.00						104
400.00	2,100.00		146,000.00			105
1,500.00	5,000.00		35,000.00		12,000.00	106
						107
			83,619.47			108
			26,450.00			109
						110
4,000.00	1,000.00				25,000.00	111
1,000.00					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 Totals.....	\$ 906,597.28	\$ 9,889,275.43
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.....		
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.....	121,773.28	489,043.72
32	Spencer.....		334,000.00
33	Perry.....		
34	Atlantic.....		374,056.60
35	Red Oak.....		
36	Chariton.....		
37	Estherville.....		455,792.00
38	Carroll.....		
39	LeMars.....		
40	Decorah.....		
41	Storm Lake.....		
42	Washington.....		
43	Grinnell.....		
44	Albia.....		
45	Algona.....		463,381.00
46	Clarinda.....		
47	Marion.....		
48	Mount Pleasant.....		400,000.00
49	Glenwood.....		
50	Iowa Falls.....		
51	Denison.....		400,000.00
52	Independence.....		300,000.00
53	West Des Moines.....		
54	Vinton.....		418,887.00
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	
\$ 40,370,729.60	\$ 5,828,464.90	\$ 13,244,609.58	\$ 7,605,317.29	\$ 116,744,464.71	
7,298,228.00		3,052,406.00	1,403,490.00	19,678,581.00	1
2,961,000.00	270,000.00	347,000.00	288,175.00	5,374,275.00	2
	611,600.00	1,868,400.00	429,000.00	5,828,900.00	3
2,245,272.57	385,910.75	1,110,137.48	2,037,732.88	8,818,365.76	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	3,308,415.00	6
2,500,000.00	240,000.00	510,000.00	125,000.00	4,085,000.00	7
1,975,116.61	125,356.25	181,499.21	505,032.66	4,316,155.84	8
934,272.00	360,000.00	410,000.00	75,000.00	2,421,272.00	9
	153,637.60	866,810.67		1,636,533.33	10
	193,000.00	277,000.00	80,000.00	2,034,000.00	11
1,500,000.00	232,800.00	388,900.00	64,243.00	3,377,843.00	12
1,325,000.00	49,000.00	125,000.00	134,000.00	2,587,800.00	13
					14
	70,000.00	183,000.00	141,921.00	1,096,025.00	15
679,306.00	90,244.00	92,400.00	2,225.00	1,207,366.00	16
	60,000.00	210,000.00		484,500.00	17
525,000.00	190,000.00	80,000.00		2,580,000.00	18
715,000.00	60,800.00	38,000.00	21,000.00	1,156,800.00	19
400,000.00	40,000.00	111,000.00	1,500.00	890,500.00	20
638,000.00		40,000.00	425,000.00	1,409,700.00	21
259,000.00	42,000.00	86,000.00	60,000.00	1,935,500.00	22
150,000.00	56,649.00	150,270.00		726,889.00	23
	37,500.00	62,000.00		229,200.00	24
353,362.00	40,000.00	50,000.00		601,812.00	25
278,000.00	64,500.00	27,500.00		586,800.00	26
205,000.00	28,000.00	27,300.00		326,000.00	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		465,745.00	29
320,000.00	150,000.00	100,400.00		741,150.00	30
214,748.59		33,069.87	63,463.68	1,211,911.69	31
120,000.00	20,000.00	57,200.00	424,645.42	1,191,095.42	32
208,500.00	33,000.00	52,000.00		564,439.00	33
143,477.13	22,000.00	35,300.00	51,000.00	826,833.73	34
315,000.00	45,000.00	101,000.00		659,100.00	35
394,000.00	20,800.00	4,000.00		540,700.00	36
140,619.47	28,293.37	107,714.88	24,204.02	906,025.79	37
147,897.28	32,221.53	9,987.00		374,334.28	38
	25,000.00	125,000.00		183,000.00	39
310,000.00	14,000.00	39,000.00	40,000.00	505,200.00	40
350,000.00	40,000.00	150,000.00		828,000.00	41
90,000.00	23,500.00	10,000.00		205,500.00	42
275,000.00	44,000.00	28,000.00		476,000.00	43
237,000.00	20,400.00	7,500.00		432,800.00	44
127,543.00	30,000.00	10,000.00	66,300.00	939,602.00	45
350,000.00	36,000.00	45,000.00	20,000.00	705,300.00	46
	27,000.00	20,500.00		123,250.00	47
130,000.00	80,000.00	45,000.00	20,000.00	810,000.00	48
90,000.00	10,500.00	13,500.00		150,500.00	49
150,000.00	28,000.00	40,000.00		429,000.00	50
200,000.00	27,500.00	12,000.00		706,375.00	51
125,000.00	30,000.00	16,000.00		622,000.00	52
143,729.00				195,729.00	53
108,000.00	23,500.00	21,000.00		666,357.00	54
130,000.00	25,000.00	60,000.00		779,300.00	55
95,600.00	17,200.00	2,000.00	11,152.00	437,852.00	56
200,000.00	30,000.00	30,000.00		301,000.00	57

TABLE NO. 17—CITIES—VALUATION

Number in order of population	Cities	Value of Municipal Possessions	
		Gas works	Electric light plant
58	Maquoketa.....		232,153.00
59	Anamosa.....		
60	Eagle Grove.....		
61	Hampton.....		
62	Missouri Valley.....		
63	Sheldon.....		
64	Clear Lake.....		
65	Manchester.....		
66	Harlan.....		436,668.11
67	Pella.....		208,576.00
68	Winterset.....		175,000.00
69	Eldora.....		
70	Cresco.....		
71	Onawa.....		265,000.00
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.....		350,000.00
85	Hawarden.....		120,000.00
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.....		178,318.00
102	Spirit Lake.....		
103	Bedford.....		
104	Dyersville.....		
105	Belmond.....		
106	Madrid.....		
107	Toledo.....		
108	Guthrie Center.....		
109	West Union.....		
110	Grundy Center.....	291,824.00	
111	Villisca.....		260,900.00
112	Mystic.....		
113	Eldon.....		34,000.00
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	
118,354.00	28,000.00	20,000.00		502,407.00	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	342,500.00	60
100,500.00	30,000.00	26,000.00	5,000.00	279,868.00	61
125,000.00	35,000.00	6,500.00		229,850.00	62
137,700.00	23,625.00	38,503.00		332,382.00	63
80,000.00	22,000.00	50,000.00	1,300.00	268,950.00	64
100,000.00	40,000.00	30,500.00	100.00	203,700.00	65
118,076.97	34,920.46	8,971.47	26,401.58	720,668.02	66
254,430.00	38,600.00	66,640.00	72,404.00	826,076.00	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	273,000.00	69
127,850.00	37,500.00	16,400.00		343,422.00	70
66,000.00		5,500.00	91,775.00	459,275.00	71
125,000.00	23,000.00	40,000.00		323,500.00	72
125,000.00	30,000.00	12,500.00		247,300.00	73
163,014.94	18,047.94	5,000.00		308,499.90	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
125,000.00	13,500.00	15,000.00		265,500.00	77
		20,000.00		42,500.00	78
127,000.00	8,500.00	20,000.00	4,500.00	209,500.00	79
166,200.00	27,000.00	49,000.00	221,000.00	531,750.00	80
50,000.00	14,000.00	17,000.00		351,300.00	81
70,000.00	19,927.00	5,800.00	28,977.05	213,787.05	82
67,000.00	32,000.00	11,000.00	73,000.00	251,600.00	83
120,000.00	5,500.00	1,000.00		583,800.00	84
25,000.00	14,000.00	9,000.00	8,000.00	282,900.00	85
100,000.00	17,500.00	15,000.00	29,075.00	591,975.00	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		366,500.00	88
					89
165,000.00	20,000.00	5,000.00		296,000.00	90
12,500.00	10,500.00	25,000.00		62,800.00	91
88,000.00	18,200.00	25,000.00	60,000.00	535,400.00	92
50,000.00	26,000.00	2,500.00		343,500.00	93
80,000.00	18,000.00	50,500.00		266,050.00	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			187,500.00	99
30,000.00	30,000.00	3,000.00		82,500.00	100
67,312.00	26,000.00	15,000.00		340,630.00	101
92,500.00	17,600.00	7,500.00		191,400.00	102
125,500.00	14,000.00	5,000.00		191,250.00	103
105,000.00				242,200.00	104
81,000.00	19,000.00	3,500.00	38,500.00	165,350.00	105
50,000.00	600.00	13,450.00		224,850.00	106
115,000.00	20,200.00	850.00		245,650.00	107
					108
80,533.58	1,000.00			192,139.12	109
64,000.00	11,900.00	6,500.00	15,000.00	334,774.00	110
95,000.00	20,000.00	35,000.00	300.00	477,700.00	111
				14,725.00	112
48,000.00	13,000.00	500.00		117,550.00	113
120,000.00	15,000.00	8,200.00		373,400.00	114
40,000.00		5,000.00		154,375.00	115

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
	Grand Totals.....			416,387	\$ 2,524,477.51
1	Ackley.....	1858		1,586	11,495.97
2	Ackworth.....	1881		67	254.99
3	Adair.....	1884		874	7,310.91
4	Adel.....	1887		1,740	18,414.33
5	Afton.....	1868		987	2,712.04
6	Agency.....	1859		452	2,074.93
7	Ainsworth.....	1892		415	2,015.65
8	Akron.....	1892		1,314	5,155.01
9	Albert City.....	1900		759	8,783.15
10	Albion.....	1870		476	967.99
11	Alburnett.....	1912		208	1,593.60
12	Alden.....	1879		682	4,854.88
13	Alexander.....	1902		324	695.34
14	Allerton.....	1874		782	6,284.82
15	Allison.....	1881		708	6,551.77
16	Alta.....	1878		1,269	8,192.31
17	Alta Vista.....	1894		333	1,417.54
18	Alton.....	1883		1,025	9,098.81
19	Altoona.....	1876		640	4,415.33
20	Alvord.....	1892		306	2,659.26
21	Andover.....	1909		72	132.66
22	Andrew.....	1863		263	1,940.15
23	Anita.....	1875		1,088	8,629.99
24	Ankeny.....	1903		779	873.47
25	Anthon.....	1888	1896	881	3,619.74
26	Aplington.....	1879		588	3,791.59
27	Arcadia.....	1881		410	1,813.18
28	Archer.....	1902		178	530.28
29	Aredale.....	1920		225	716.85
30	Arion.....	1894		271	441.51
31	Arispe.....	1904		149	213.72
32	Arlington.....	1895		675	3,865.34
33	Armstrong.....	1893		937	6,137.98
34	Arnolds Park.....	1897		855	9,281.52
35	Arthur.....	1889		254	2,277.14
36	Asbury—P. O. Dubuque.....	1933		27	
37	Ashton.....			620	4,658.33
38	Aspinwall.....	1914		88	327.04
39	Atalissa.....	1900		181	497.00
40	Athelstan.....	1895		143	92.61
41	Atkins.....	1917		330	2,665.05
42	Auburn.....	1887		383	3,868.93
43	Aurelia.....	1879		752	6,125.99
44	Aurora.....	1899		276	659.27
45	Avoca.....	1875		1,598	10,678.19
46	Ayrshire.....	1895		391	2,844.64
47	Badger.....	1900		251	1,147.82
48	Bagley.....	1892		427	1,807.43
49	Baldwin.....	1844		210	653.35
50	Balltown—R. F. D. Waupeton.....	1933		56	
51	Bancroft.....	1884	1909	959	9,072.76
52	Bankston—R. F. D. Epworth.....	1933		29	
53	Barnes City.....	1899		414	846.52
54	Barnum.....	1894		184	332.30
55	Bassett.....	1896		147	381.66
56	Batavia.....	1867	1913	474	1,884.37
57	Battle Creek.....	1881		827	5,174.88
58	Baxter.....	1894		623	3,659.97
59	Bayard.....	1883		703	3,456.72
60	Beacon.....	1875		382	617.62
61	Beaconsfield.....			148	472.46
62	Beaman.....	1884		167	617.24

GENERAL TABLES—TOWNS

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—POPULATION—RECEIPTS

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
\$ 638,756.02	\$ 132,135.19	\$ 3,055,380.80	\$ 828,930.41	\$ 35,344.60	\$ 7,215,024.53	
2,389.59	5.00	34,871.40			48,761.96	1
125.00					379.99	2
774.62		1,467.20			9,552.73	3
2,593.20	52.35	8,659.16			29,719.04	4
611.05		18,363.36			21,826.45	5
235.25	15.00			140.00	2,325.18	6
499.61		1,648.57			4,163.83	7
1,675.98	48,598.74	33,310.77	50,362.25		139,102.75	8
927.85	49.11	2,865.05			12,625.16	9
360.75		85.10			1,413.84	10
240.00	300.00				2,133.60	11
725.12	582.91	2,669.23			8,832.14	12
399.60		533.13			1,628.07	13
398.00	25.00	1,702.40			8,410.22	14
1,211.40		2,753.23			10,516.40	15
1,167.28	320.04	46,954.19			57,447.22	16
1,511.74	2,174.20	6,806.23		813.40	11,909.71	17
1,598.47		2,321.90			13,019.18	18
496.00	10.50	1,576.58			6,498.41	19
330.00		748.13			3,762.02	20
328.00				24.63	460.66	21
565.35		712.12			3,217.62	22
1,136.35		29,220.36			48,776.70	23
3,093.85	616.36	3,877.42	822.48	9,790.00	9,283.58	24
967.44		14,496.71			19,083.89	25
606.05		11,238.50			15,761.14	26
935.43	35.09	862.34		125.00	3,846.04	27
326.55					2,356.83	28
254.25				1,500.00	971.10	29
272.60		679.27			1,393.38	30
90.00	2.00				305.72	31
452.08	125.00	1,051.30			5,493.72	32
1,408.50		3,976.66			11,523.14	33
3,837.79	2,688.86	5,478.69			21,286.86	34
597.59		756.74			3,631.47	35
375.00					375.00	36
1,236.25		642.13			6,536.71	37
180.30					507.34	38
499.00					996.00	39
					92.61	40
460.00	412.39	2,444.30			5,981.74	41
305.75		8,184.41			12,359.09	42
966.15	12.00	4,032.25			11,136.39	43
255.31					914.58	44
1,333.35		6,901.85			18,913.39	45
758.80		604.18			4,207.62	46
428.00	21.50	600.03			2,197.35	47
504.50		1,363.64			3,675.57	48
629.19		322.16			1,604.70	49
152.98					152.98	50
882.30		27,778.52			37,733.58	51
150.00					150.00	52
402.50					1,249.02	53
306.00					639.01	54
225.00				.71	606.06	55
508.58					2,392.95	56
5,813.14	15.87	2,760.83			13,764.72	57
543.20	1,192.57	2,220.20			7,615.94	58
812.65		2,120.87			6,390.24	59
54.00					671.62	60
50.00					522.46	61
159.50					776.74	62

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
63	Beaver	1909		126	300.87
64	Bellevue	1864		1,771	12,390.95
65	Bennett	1896		352	1,461.56
66	Benton	1900		189	284.14
67	Berkley—R.F.D. Perry	1912		105	71.10
68	Bernard	1897		111	3.75
69	Bertram—P.O. Cedar Rapids	1914		90	241.57
70	Bevington	1915		35	51.01
71	Birmingham	1856		498	2,105.83
72	Blairsburg	1900		276	1,353.65
73	Blairstown	1868		525	5,244.29
74	Blakesburg	1900		442	1,791.41
75	Blanchard	1879		259	1,067.87
76	Blencoe	1891		367	1,277.66
77	Blockton	1890	1891	488	1,831.07
78	Blue Grass	1903		287	1,160.01
79	Bode	1892		533	3,473.54
80	Bonaparte	1901		653	1,928.00
81	Bondurant	1890		320	935.20
82	Bouton	1911		162	774.90
83	Boxholm	1913		285	3,042.58
84	Boyden	1889		487	3,214.38
85	Braddyville	1880		242	710.48
86	Bradgate	1893		261	1,024.36
87	Brandon	1905		324	363.48
88	Brayton	1899		217	1,248.27
89	Breda	1883		532	1,220.98
90	Bridgewater	1905		302	1,961.40
91	Brighton	1870		791	5,284.28
92	Bristow	1881		318	2,444.46
93	Britt	1887		1,813	22,300.80
94	Brooklyn	1869		1,408	8,863.56
95	Brunsville	1910		109	744.84
96	Buckeye			194	775.59
97	Buck Grove	1906		80	139.40
98	Buffalo	1865		588	26.36
99	Buffalo Center	1893		911	10,292.75
100	Burt	1894		613	3,530.79
101	Bussey	1899		632	2,848.10
102	Calamus	1876		384	2,640.12
103	Callender	1894		377	2,381.09
104	Calmar	1869		903	9,884.33
105	Calumet	1895	1919	274	1,561.93
106	Camanche	1857		814	3,293.89
107	Cambridge	1881	1919	608	4,407.27
108	Cantril	1872		376	1,148.86
109	Carbon	1903		383	327.00
110	Carlisle	1899		690	3,595.95
111	Carpenter	1902		156	24.56
112	Carson	1882		613	4,934.44
113	Carter Lake—P.O. Omaha, Nebr.	1930		846	4,662.64
114	Cascade	1881		1,376	9,835.41
115	Casey	1879		709	3,623.37
116	Castalia	1901		239	1,140.77
117	Castana	1898		336	2,816.82
118	Castle Hill—R.F.D. Waterloo	1917		294	1,169.30
119	Center Junction			204	1,168.08
120	Center Point	1875		861	2,510.59
121	Central City	1889		810	5,118.09
122	Centralia—R.F.D. Peosta	1933		57	
123	Charlotte	1904		393	1,272.70
124	Charter Oak	1891		776	6,466.93
125	Chatsworth	1900		144	242.94
126	Chelsea	1878		540	2,242.86

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
270.00	187.26				758.13	63
1,763.57	270.74	43,270.96			57,696.22	64
649.12	1,091.08	2,008.13			5,209.89	65
2.00					286.14	66
159.79					230.89	67
400.00					403.75	68
25.00					266.57	69
150.00					201.01	70
151.50		419.48			2,076.81	71
378.00		298.07			2,029.72	72
596.00		1,956.97			7,797.26	73
974.62					2,766.03	74
169.55		630.87			1,868.29	75
804.63					2,082.29	76
477.50		334.50			2,643.07	77
374.16					1,534.17	78
1,668.68	3.50		1,716.78		6,862.50	79
1,094.44	69.50	395.64			3,487.58	80
238.00		5,771.57			6,944.77	81
415.66					1,190.56	82
354.00	4.40	586.18			3,987.16	83
1,648.08	32.44	1,798.97			6,693.87	84
168.50	222.50	43.00			1,144.48	85
396.81					1,421.17	86
452.49		718.80			1,534.77	87
777.44					2,025.71	88
1,163.50	2,023.45	11,778.71	6,000.00		22,186.64	89
313.50		707.47			2,982.37	90
1,104.80	64.25	3,167.97			9,621.30	91
273.50		751.38			3,469.34	92
2,081.89	47.75	5,384.25	190.00	10.00	30,014.69	93
1,209.25	1,797.34	34,437.94			46,308.09	94
480.00					1,224.84	95
326.00					1,101.59	96
153.00		138.55			430.95	97
4,144.08		8,917.05			13,087.49	98
1,210.84		2,292.85			13,796.44	99
1,615.45	10.00	14,168.03	19,533.86	1,017.40	39,875.53	100
625.67	1,121.27	623.93			5,218.97	101
469.50	221.97	2,098.26			5,429.85	102
651.95		5,500.89			8,533.93	103
1,645.83	10.00	3,116.68	6,578.64		21,235.48	104
546.72		138.18	8,051.61		10,298.44	105
1,675.28		371.60	2,982.87		8,323.64	106
513.00		1,060.22			5,980.49	107
260.99					1,409.85	108
398.00					725.00	109
1,207.92		10,185.90			14,989.77	110
579.15		4,428.71			5,032.42	111
380.00		2,538.23	4,200.00	3,426.42	15,479.09	112
1,582.00	1,942.83		2,837.19		11,024.66	113
2,005.67		9,176.72			21,017.80	114
1,068.30		1,972.71	1,777.10		8,441.48	115
536.73					1,677.50	116
803.75		722.40			4,342.97	117
70.50					1,239.80	118
289.41	33.50	437.60			1,928.59	119
637.50	812.47	2,829.26			6,789.82	120
756.62		2,404.93			8,279.64	121
287.50					287.50	122
500.00		817.35			2,590.05	123
5,957.05		2,258.12			14,682.10	124
350.00					592.94	125
1,330.15		232.90			3,805.91	126

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
127	Chester	1900		234	1,338.29
128	Chillicothe	1881		173	587.49
129	Churdan	1882	1887	677	6,339.44
130	Cincinnati	1875		859	1,412.71
131	Clare	1892		232	414.94
132	Clarence	1866		685	4,422.23
133	Clarksville	1874		1,240	8,144.95
134	Clayton	1901		161	428.11
135	Clearfield	1882		615	2,537.93
136	Cleghorn	1900		236	2,123.93
137	Clemons			207	831.16
138	Clermont	1875		626	4,377.99
139	Clio	1882		200	480.86
140	Clover Hills—P.O. West Des Moines	1906	1921	326	359.33
141	Clutier	1901		354	1,314.14
142	Coburg	1884		162	487.24
143	Coggon	1892		512	6,560.12
144	Coin	1881		457	3,414.68
145	Colesburg	1893		306	2,681.98
146	College Springs	1875		430	1,393.69
147	Collins	1893		516	4,291.61
148	Colo	1881		539	3,129.58
149	Columbus City	1874		326	512.66
150	Columbus Junction	1874		975	6,707.30
151	Colwell	1921		93	707.72
152	Conesville	1878		302	544.99
153	Conrad	1886		591	5,784.59
154	Conway	1878		246	1,132.25
155	Coon Rapids	1882		1,533	15,251.28
156	Coppock	1901		93	62.04
157	Coralville—P.O. Iowa City	1870		433	7,600.82
158	Correctionville	1882		1,151	6,722.77
159	Corwith	1862		481	1,513.38
160	Corydon	1862		1,872	17,882.95
161	Cotter	1912		72	203.03
162	Coulter	1909		236	2,878.24
163	Craig	1911		165	1,233.30
164	Crawfordsville	1891		316	2,752.86
165	Cromwell	1893		165	391.65
166	Crystal Lake	1898		301	768.09
167	Cumberland	1898		578	2,275.75
168	Cumming	1925		139	380.04
169	Curlew	1902		183	1,078.37
170	Cushing	1892		258	1,460.80
171	Cylinder	1899		175	785.81
172	Dakota City	1878		537	2,471.00
173	Dallas	1911		566	890.67
174	Dallas Center	1869		865	12,806.33
175	Dana	1908		153	379.56
176	Danbury	1881		728	4,631.96
177	Danville	1902		309	1,819.44
178	Davis City	1877	1886	556	2,081.70
179	Dawson	1908		289	1,519.96
180	Dayton	1881		732	7,102.18
181	Decatur City	1875	1892	275	497.78
182	Dedham	1883		392	1,372.20
183	Deep River	1890		443	3,528.40
184	Defiance	1882		428	983.40
185	Delaware	1915		198	610.60
186	Delhi	1909		421	1,105.87
187	Delmar	1876		434	3,779.69
188	Deloit	1899		281	1,679.11
189	Delphos	1921		90	148.47
190	Delta	1877		602	2,322.21

—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
630.50		361.56			2,330.35	127
653.00		35.00			622.49	128
443.00		1,671.42	2,950.58		11,614.44	129
361.00		241.90			2,097.61	130
1,234.07	1,066.22	3,005.18			775.94	131
1,023.58		3,166.72			9,727.70	132
173.40		72.88			12,335.25	133
562.75					674.39	134
282.50		799.21			3,100.68	135
270.10	16.00				3,205.64	136
543.52		1,557.70			1,117.26	137
124.00					6,479.21	138
60.00	2.50				604.86	139
953.00		310.45			421.83	140
210.60					2,577.59	141
841.00	554.42	12,301.17			697.84	142
351.75		886.71			20,256.71	143
375.00		1,146.37			4,653.14	144
36.00		412.34			4,203.35	145
719.25		1,316.86			1,842.03	146
450.00		1,360.36			6,327.72	147
275.00					4,939.94	148
3,285.80	16.65	4,295.47	1,600.00		787.66	149
351.50					15,905.22	150
328.00					1,059.22	151
498.50	547.38	1,146.92			872.99	152
150.00					7,977.39	153
1,650.00		57,605.84			1,282.25	154
					74,507.12	155
666.16					62.04	156
852.80		2,739.68			8,266.98	157
780.69		12,514.69			10,315.25	158
1,015.06		7,629.95			14,808.76	159
31.00		7.38			26,527.96	160
430.00	5.50	733.31			241.41	161
579.50	8.00	68.84			4,047.05	162
229.50	31.88	1,260.19			1,889.64	163
287.50		4.96			4,274.43	164
303.00					684.11	165
578.30	450.41	2,161.37			1,071.09	166
153.52					5,465.83	167
337.19					533.56	168
491.88		1,001.59		93.96	1,415.56	169
252.00	77.00		1,100.00		3,048.23	170
402.75		1,149.39			2,214.81	171
					4,023.14	172
753.66	39.00	2,812.57		55.00	890.67	173
209.00					16,466.56	174
596.00		3,192.35			588.56	175
120.00		8,563.42			8,420.31	176
398.50		575.62			10,502.86	177
408.84		892.77			3,055.82	178
888.53	1.50	16,449.29			2,821.57	179
175.00					24,441.50	180
686.53		1,248.40			672.78	181
491.00		780.71			3,307.13	182
673.00		432.86			4,800.11	183
153.00					2,089.26	184
385.70					763.60	185
485.07		919.09			1,491.57	186
271.00		743.89			5,183.85	187
50.00					2,694.00	188
451.00	130.00				198.47	189
					2,903.21	190

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
191	Denver	1896		556	3,073.31
192	Derby	1901		269	483.13
193	DeSoto	1895		274	498.06
194	Dexter	1871		760	8,202.40
195	Diagonal	1896		603	4,296.52
196	Dickens	1909		378	503.01
197	Dike	1901		408	1,974.27
198	Dixon	1909		226	931.89
199	Dolliver	1901		179	535.34
200	Donahue	1909		89	564.01
201	Donnan	1922		51	171.81
202	Donnellson	1892		515	5,278.28
203	Doon	1892		576	4,336.76
204	Dougherty	1900		215	253.78
205	Dow City	1884		642	2,781.89
206	Dows	1892		945	5,980.71
207	Drakesville	1866		252	824.51
208	Dumont	1896		762	4,364.32
209	Duncombe	1893		354	2,608.16
210	Dundee	1917		193	696.67
211	Dunkerton	1899		360	2,366.64
212	Dunlap	1871		1,550	12,209.48
213	Durango	1900	1933	42	
214	Durant	1867		810	5,145.55
215	Dysart	1881		986	3,622.79
216	Earlham	1870		865	6,693.93
217	Earling	1882		320	3,860.62
218	Earlville	1882		687	2,388.44
219	Early	1882		644	5,386.26
220	East Peru	1897		267	753.69
221	Eddyville	1849		984	2,962.02
222	Edgewood	1899		716	4,306.21
223	Elberon	1893		256	1,591.70
224	Eldridge	1900		283	509.08
225	Elgin	1892		638	4,334.30
226	Elkader	1891		1,556	13,266.36
227	Elkhart	1904		215	
228	Elk Horn	1910		486	4,568.94
229	Elkport	1895		130	318.85
230	Elliott	1882		548	2,606.67
231	Ellston	1894		195	709.58
232	Ellsworth	1894		444	1,619.54
233	Elma	1891		790	4,409.25
234	Ely	1903		170	531.32
235	Emerson	1876		498	4,099.17
236	Epworth	1880		454	1,637.66
237	Essex	1870	1875	762	7,099.17
238	Everly	1902		523	3,123.64
239	Exira	1880		1,046	6,105.12
240	Exline	1904		481	749.44
241	Fairbank	1891	1916	631	2,025.81
242	Fairfax	1936		262	1,121.78
243	Farley	1879		739	6,039.53
244	Farmersburg	1899		296	2,545.48
245	Farmington	1847	1880	968	4,081.43
246	Farnhamville	1893		425	6.81
247	Farragut	1878		496	4,077.83
248	Fayette	1874		1,162	4,786.37
249	Fenton	1903		385	1,805.00
250	Ferguson	1907		183	598.53
251	Fertile	1908		276	1,357.98
252	Floris	1913		247	232.22
253	Floyd	1899		352	1,439.07
254	Fonda			1,188	611.15

—POPULATION—RECEIPTS—Continued

Total office receipts	Total street department receipts	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Number
3,069.49	1,146.17	10,281.04			17,570.01	191
75.00					558.13	192
176.08		26.58			700.72	193
1,083.39		1,965.45			11,251.24	194
397.40		1,729.44		75.00	6,498.36	195
362.00					865.01	196
1,249.04		10,967.48			14,190.79	197
365.12	8.92	889.26			2,195.19	198
250.00		340.65			1,125.99	199
258.00					822.01	200
103.00					274.81	201
413.00	180.00	459.30			6,330.58	202
635.04		1,286.64			6,258.44	203
587.50		474.93			1,316.21	204
1,244.24	165.38	1,537.16	1,000.00		6,728.67	205
1,109.90	54.80	999.63	2,565.00		10,710.04	206
50.00					874.51	207
836.50	40.20	1,523.63		103.33	6,867.98	208
547.50		799.82			3,955.48	209
367.58					1,064.25	210
506.60		8,230.93			11,104.17	211
2,504.25		4,729.48	5.00		19,448.21	212
200.00					200.00	213
2,123.90	11.45	3,646.33			10,927.23	214
1,884.46		21,384.19			26,891.44	215
762.50		2,791.27			10,247.70	216
612.00		1,227.34			5,699.96	217
899.52		9,198.98			12,486.94	218
1,754.35		1,809.76			8,950.37	219
225.00					978.69	220
601.50		1,381.34			4,944.86	221
704.34		2,378.65			7,389.20	222
742.88		116.48			2,451.06	223
449.00		6,905.53			7,863.61	224
777.74		1,488.33			6,600.37	225
2,245.98		4,670.11			20,182.45	226
150.00		3,353.50			3,503.50	227
618.18	116.50	685.72			5,989.34	228
253.00					571.85	229
389.50		1,042.06	1,064.84		5,103.07	230
150.00					859.58	231
300.00	7.50	7,043.66	9,027.50		17,998.26	232
1,444.88		1,154.10		90.00	7,098.23	233
473.00	289.98				1,294.30	234
859.10		1,314.63			6,272.96	235
542.50		1,233.12			3,413.28	236
785.06	400.00	1,590.74			9,874.97	237
899.75	76.48	1,339.55			5,439.42	238
990.36		3,385.93			10,481.41	239
86.38		38.00			873.82	240
502.51		8,196.26			10,724.58	241
511.01			1,600.00		3,232.79	242
900.00		875.79			7,815.32	243
1,107.40		317.35			3,970.23	244
1,285.38	17.20	1,288.06	1,000.00	17.80	7,689.87	245
535.00		8,698.03			9,239.84	246
1,021.70		1,059.25		14.50	6,173.28	247
787.00		2,993.11			8,566.48	248
845.46	81.00	1,688.52			4,419.98	249
198.00					796.53	250
					1,357.98	251
					232.22	252
450.95					1,890.02	253
1,328.53	299.68	26,045.12			28,284.48	254

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
255	Fontanelle.....	1855	1856	797	1,486.40
256	Fort Atkinson.....	1895	.....	261	1,790.38
257	Fostoria.....	1912	.....	136	459.03
258	Franklin—R. F. D. West Point.....	1874	.....	80	98.00
259	Fraser.....	1904	.....	263	297.80
260	Fredericksburg.....	1894	.....	649	1,296.04
261	Frederika.....	1896	.....	236	776.03
262	Fredonia—P. O. Columbus Junction.....	1876	1922	147	367.04
263	Fremont.....	1883	.....	490	3,626.75
264	Galt.....	1913	.....	156	779.38
265	Galva.....	1889	.....	496	5,640.80
266	Garber.....	1909	.....	158	495.00
267	Garden Grove.....	1878	.....	558	2,123.60
268	Garnavillo.....	1907	.....	461	4,424.61
269	Garner.....	1881	.....	1,549	10,646.37
270	Garrison.....	1883	.....	459	4,197.05
271	Garwin.....	1890	.....	517	3,105.01
272	Geneva.....	1903	.....	268	453.49
273	George.....	1889	.....	1,107	8,040.25
274	Gilbert.....	1904	.....	226	830.60
275	Gilbertville.....	1917	.....	259	399.96
276	Gilman.....	1887	.....	483	1,951.75
277	Gilmore City.....	1877	.....	908	6,255.91
278	Gladbrook.....	1880	.....	945	9,100.04
279	Glidden.....	1869	1873	941	7,934.99
280	Goldfield.....	1885	.....	715	4,287.26
281	Goodell.....	1893	.....	236	2,887.16
282	Goose Lake.....	1908	.....	145	989.80
283	Gowrie.....	1870	.....	1,028	6,701.99
284	Graettinger.....	1896	.....	928	6,656.32
285	Graf.....	1933	.....	37	.....
286	Grafton.....	1896	.....	256	1,405.71
287	Grand Junction.....	1873	.....	1,125	8,184.18
288	Grand Mound.....	1884	1903	526	1,125.14
289	Grand River.....	1900	.....	374	915.80
290	Grandview.....	1901	.....	315	872.06
291	Granger.....	1905	.....	324	2,204.53
292	Grant.....	1912	.....	231	652.29
293	Granville.....	1890	.....	361	3,486.23
294	Gravity.....	1881	.....	514	1,687.72
295	Gray.....	1894	.....	182	1,515.79
296	Greeley.....	1892	.....	403	1,366.10
297	Greene.....	1879	.....	1,303	8,394.32
298	Greenfield.....	1876	.....	1,869	13,274.79
299	Green Island.....	1904	.....	148	427.39
300	Greenville.....	1916	.....	169	149.53
301	Grimes.....	1902	.....	489	2,024.47
302	Griswold.....	1880	.....	1,132	7,552.68
303	Gruver.....	1913	.....	138	251.90
304	Guernsey.....	1906	.....	121	450.51
305	Guttenberg.....	1851	.....	1,860	6,243.61
306	Halbur.....	1902	.....	209	875.83
307	Hamilton.....	1900	.....	291	341.74
308	Hancock.....	1891	.....	256	4,075.59
309	Hanlontown.....	1901	.....	260	2,002.88
310	Hansell.....	1919	.....	183	396.20
311	Harcourt.....	1896	.....	282	2,594.32
312	Hardy.....	1915	.....	168	590.25
313	Harper.....	1879	.....	208	618.26
314	Harpers Ferry.....	1901	.....	361	617.98
315	Harris.....	1903	.....	309	798.79
316	Hartford.....	1913	.....	207	322.08
317	Hartley.....	1888	.....	1,503	13,258.40
318	Hartwick.....	1912	.....	122	732.70

—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
1,038.30	4.00	13,450.11			15,978.81	255
907.47					2,697.85	256
458.00					917.03	257
105.00					203.00	258
152.00					449.80	259
767.75	3.79	13,409.91	3,225.62		18,703.11	260
332.75					1,108.78	261
					367.04	262
560.19	4.95	536.15			4,728.04	263
341.18					1,120.56	264
959.67		2,187.73			8,788.20	265
364.21					859.21	266
266.55		69.00			2,459.15	267
978.40	10.00	1,042.73			6,464.74	268
1,783.50		4,821.02	38,673.89		55,924.78	269
575.40		1,016.81			5,789.26	270
645.00		1,897.09			5,647.10	271
306.50	97.00				856.99	272
2,303.06		2,372.04			12,715.35	273
410.36		513.84			1,754.80	274
720.00					1,119.96	275
769.70		3,183.64			5,905.09	276
1,076.48		2,650.11			9,982.50	277
1,532.75	1,097.73	2,323.07			14,053.59	278
2,383.54		38,262.76			48,581.29	279
524.50		2,534.19			7,345.95	280
				57.57	2,944.73	281
559.00		493.94			2,042.74	282
4,518.35		31,595.60			42,815.94	283
1,277.73	1,066.89	1,954.66			10,955.60	284
178.00					178.00	285
398.50	21.00	5,858.32			7,683.53	286
1,056.20		2,463.00		30.13	11,733.51	287
720.50	1,764.17	1,451.80			5,061.61	288
304.00					1,219.80	289
223.75					1,095.81	290
452.27		5,613.70			8,270.50	291
410.00		54.06			1,116.35	292
987.78		577.28			5,051.29	293
343.37					2,031.09	294
167.50		511.83			2,195.12	295
518.34					1,884.44	296
1,627.61		6,963.28			16,985.21	297
1,647.24	87.91	64,707.27	60,400.83		140,118.04	298
271.16					698.55	299
320.16		1.00			470.69	300
804.50		4,127.87	50,066.33	.50	57,023.67	301
903.72		3,107.86			11,564.26	302
160.00					411.90	303
149.94					600.45	304
8,594.52	42.90	43,582.01	1,483.50		59,946.54	305
450.00	1,692.33	591.27			3,609.43	306
138.04		63.00			542.78	307
407.27		317.63			4,800.49	308
510.87					2,513.75	309
250.00					646.20	310
729.00		405.05		22.25	3,750.62	311
256.66					846.91	312
530.00					1,148.26	313
369.33		534.71			1,522.02	314
556.00	556.44	1,763.33	1,264.89		4,939.45	315
50.00		309.43			681.51	316
2,955.62	121.80	45,493.82	8,300.00	294.01	70,423.65	317
369.50					1,102.20	318

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
319	Harvey	1903	1906	418	796.69
320	Hastings	1877		403	1,563.86
321	Havelock	1892		326	3,076.34
322	Hawkeye	1895		544	2,673.33
323	Hayesville	1916		120	540.34
324	Hazleton	1892	1912	536	871.95
325	Hedrick	1882		731	8,922.71
326	Henderson	1893		217	573.86
327	Hepburn			81	155.67
328	Hills	1906		232	1,037.56
329	Hillsboro	1916		280	585.79
330	Hinton	1907		340	169.91
331	Holland	1895		202	599.43
332	Holstein	1883		1,296	8,639.49
333	Holy Cross—P.O. N. Buena Vista	1898		123	280.07
334	*Hopeville—P.O. Murray				
335	Hopkinton	1870		841	4,255.99
336	Hornick	1895		291	1,945.37
337	Hospers	1891		592	4,439.32
338	Hubbard	1881		779	4,757.66
339	Hudson	1893		492	1,502.46
340	Hull	1888		1,072	7,233.05
341	Humeston	1881	1917	903	11,337.24
342	Hurstville	1915	1916	89	546.20
343	Huxley	1902		392	1,962.52
344	Imogene	1880		280	381.48
345	Inwood	1885		634	8,085.87
346	Ionia	1891		283	654.47
347	Ireton	1890		653	6,925.46
348	Irwin	1892		345	1,676.77
349	Jackson Junction	1897		122	956.22
350	Jamaica	1901		283	871.80
351	Janesville	1895		366	2,205.26
352	Jesup	1876		902	3,824.48
353	Jewell Junction—P.O. Jewell	1884		1,051	7,760.89
354	Joice	1913		263	1,682.15
355	Jolley	1896		161	693.94
356	Kalona	1890		765	6,250.26
357	Kamrar	1896		288	781.17
358	Kanawha	1902		767	8,193.91
359	Kellerton	1881	1896	563	4,276.23
360	Kelley	1899		159	734.93
361	Kellogg	1874		648	3,442.45
362	Kensett	1894		392	2,736.80
363	Kent	1900	1906	138	774.08
364	Keosauqua	1851	1880	1,040	1,795.62
365	Keota	1873	1900	1,032	9,991.06
366	Keswick	1912		307	1,133.55
367	Keystone	1894		466	5,812.77
368	Kimballton	1908		349	2,715.54
369	Kingsley	1884		1,145	8,058.67
370	Kinross	1898		109	246.94
371	Kirkman	1892		185	1,041.01
372	Kirkville	1882		241	288.41
373	Kiron	1900		260	524.16
374	Klemme	1900		528	3,324.66
375	Knierim	1901		159	504.67
376	Lacon	1880		424	1,671.65
377	Ladora	1879		300	341.01
378	Lake Mills	1880		1,677	12,609.49
379	Lake Park	1892		828	10,912.16
380	Lakeside—P.O. Storm Lake	1934		103	379.67
381	Lake View	1887	1912	1,082	4,796.84
382	Lakota	1892		457	3,767.88

—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
164.42					961.11	319
596.63			1,000.00		3,160.49	320
324.75		902.15			4,303.24	321
981.00	68.98	1,776.17	1,801.23		7,300.71	322
189.00				7.50	736.84	323
432.00					1,303.95	324
433.98		907.97			10,264.66	325
219.00					792.86	326
80.00					235.07	327
914.33					1,951.89	328
225.00					810.79	329
482.50	16.80	6,016.66			6,685.87	330
218.00					817.43	331
2,702.82	12.00	8,763.75			20,118.06	332
400.00		272.70			952.77	333
						334
875.60		18,169.56	2,000.00	397.00	25,698.15	335
473.00		795.30	2,517.88		5,731.55	336
3,477.47		1,522.31		16.85	9,455.95	337
727.83		2,591.84			8,077.33	338
827.75		11,620.12			13,950.33	339
5,775.65		2,288.38			15,297.08	340
801.95		3,416.15		983.56	16,538.90	341
150.00					696.20	342
550.84		617.84			3,131.20	343
992.50		2,854.89			4,228.87	344
625.00	149.56	2,266.54	6,583.42		17,710.39	345
503.00					1,157.47	346
1,400.58		1,308.13			9,634.17	347
491.00		951.32			3,119.09	348
307.54					1,263.76	349
369.20		896.03		1,120.80	3,257.83	350
282.00	497.14	1,162.93			4,147.33	351
816.17		2,527.01			7,167.66	352
3,018.56		2,529.00	24,500.00	53.44	37,861.89	353
705.00					2,387.15	354
438.50	3.00				1,135.44	355
686.50		133.50			7,070.26	356
261.69		702.64			1,745.50	357
1,654.46		3,012.20	2,520.47		15,381.04	358
670.86					4,947.09	359
136.01		2,737.53			3,608.47	360
3,651.71		2,429.69			9,523.85	361
646.29		781.41			4,164.50	362
42.25					816.33	363
1,129.50		3,327.23			6,252.35	364
2,521.22		3,522.16	7,258.08		23,292.52	365
205.00					1,338.55	366
877.50		1,199.51			7,889.78	367
474.00		10,537.06			13,726.60	368
990.00		2,649.48			11,698.15	369
303.50					550.44	370
350.50		527.59			1,919.10	371
232.70					521.11	372
275.50		635.76			1,435.42	373
911.50	19.00	1,077.16			5,932.32	374
474.00					978.67	375
496.42					2,168.07	376
730.00		784.76			1,855.77	377
2,539.99	385.06	52,164.12			67,698.66	378
1,679.49		4,000.32			16,591.97	379
235.00					614.67	380
1,688.45	218.89	42,854.32			49,558.50	381
896.36		723.15			5,387.39	382

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
383	Lamoni	1885		1,567	12,740.75
384	Lamont	1892		589	1,606.31
385	Lamotte	1873		272	1,351.33
386	Lanesboro	1903		289	873.18
387	Lansing	1867	1873	1,388	9,788.88
388	LaPorte City	1871		1,594	10,983.02
389	Larchwood	1892		405	2,516.48
390	Larrabee	1896		189	1,165.77
391	Latimer	1901	1911	416	1,390.80
392	Laurel	1903		232	808.88
393	Laurens	1890		1,304	4,660.48
394	Lawler	1871		542	7.50
395	Lawton	1906		263	1,566.11
396	LeClaire	1855		881	2,574.12
397	Ledyard	1895		317	2,122.00
398	LeGrand	1891		329	767.82
399	Lehigh	1882		1,004	2,180.80
400	Leighton	1909		128	420.88
401	Leland	1895		235	347.30
402	Lenox	1875		1,220	15,225.03
403	LeRoy	1904		129	472.58
404	Lester	1898		286	1,839.59
405	Letts	1877		362	1,827.29
406	Lewis	1874	1879	557	2,856.46
407	Libertyville	1916		310	825.19
408	Lidderdale	1903	1905	208	947.58
409	Lime Springs	1876		567	4,876.77
410	Lincoln	1913		167	876.84
411	Linden	1893		298	2,530.22
412	Lineville	1871		520	1,860.52
413	Linn Grove	1911		402	2,162.24
414	Lisbon	1875		873	8,256.74
415	Liscomb	1874		340	849.47
416	Littleport	1908		170	492.17
417	Little Rock	1894		633	5,820.46
418	Little Sioux	1883		434	982.33
419	Livermore	1883		736	2,180.09
420	Lockridge	1913		279	1,010.99
421	Logan	1876		1,700	14,536.33
422	Lohrville	1888		776	6,548.17
423	Lone Rock	1916		170	579.00
424	Lone Tree	1892		651	3,611.24
425	Long Grove	1911		139	412.30
426	Lorimor	1892		614	1,625.53
427	Lost Nation	1903		493	4,318.70
428	Lovilia	1900		852	1,776.12
429	Lowden	1869		645	3,272.74
430	Low Moor	1897		252	1,003.97
431	Luana	1911		204	1,536.12
432	Lucas	1886		534	820.31
433	Luther	1903		149	625.01
434	LuVerne	1887		576	2,456.95
435	Luxemburg—P.O. New Vienna	1912		124	282.13
436	Luzerne	1895		135	592.35
437	Lynnvile	1875		427	1,548.54
438	Lytton	1911		335	8,461.91
439	McCallsburg	1900	1901	278	1,003.55
440	McCausland	1909		115	308.29
441	McClelland	1904		165	48.33
442	McGregor	1857		1,309	9,267.73
443	McIntire	1894	1922	300	895.03
444	Macedonia	1880		329	1,753.98
445	Macksburg	1874		255	341.41
446	Magnolia	1858	1910	242	1,005.76

—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
5,341.26		48,354.71	35,000.00		101,436.72	383
553.00	5.00	520.35			2,684.66	384
443.40		230.60			2,025.33	385
391.50		1,737.22	12,044.78		15,046.68	386
2,707.64	1,302.74	4,008.16			17,807.42	387
1,645.42	17,725.57	43,235.86	12,295.71		85,885.58	388
1,298.76		7,573.70			11,388.94	389
199.25		495.68			1,860.70	390
605.00		1,189.33			3,185.13	391
429.27					1,238.15	392
1,940.34		12,921.66			19,522.48	393
696.89		7,353.45			8,057.84	394
247.25		690.36			2,503.72	395
919.40		89.46			3,582.98	396
987.98		1,211.52		25.00	4,346.50	397
168.50					936.32	398
1,408.70		10,202.23			13,791.73	399
60.00					480.88	400
523.59		10.00			880.80	401
1,056.67	39.00	28,214.14			44,534.84	402
50.00					522.58	403
632.01		552.65			3,024.25	404
378.57					2,205.86	405
455.67		1,921.80			5,233.93	406
162.20					987.39	407
436.00		3.75			1,387.33	408
693.00	132.60	1,469.72			7,172.09	409
447.00		828.96			2,152.80	410
400.97		541.17			3,472.36	411
81.50					1,942.02	412
476.25		883.22			3,521.71	413
919.45	631.60	3,599.61			13,407.40	414
341.00		15.00		34.00	1,239.47	415
450.00					942.17	416
1,61.93		625.21			7,907.60	417
205.00		2,702.67			3,800.00	418
3,587.02	3.00	11,492.58			17,262.69	419
50.00					1,060.99	420
1,228.69		6,346.83			22,111.85	421
666.54		2,150.36			9,305.07	422
253.75		583.49			1,416.24	423
1,248.29		2,274.41			7,133.94	424
163.80		1,845.63			2,421.73	425
459.00					2,084.53	426
1,396.73	6.50	1,314.90			7,036.83	427
907.30					2,683.42	428
1,484.97		1,356.68			6,114.39	429
252.00		679.94	3,513.33		5,449.24	430
518.65		238.88	11,135.00		13,428.65	431
735.40	274.43				1,830.14	432
61.00		467.82			1,153.83	433
2,659.22		1,466.14			6,582.31	434
300.00					582.13	435
150.00					742.35	436
429.70					1,978.24	437
637.50		1,296.81			10,306.22	438
564.63	7.55				1,575.73	439
303.00					611.29	440
670.93	72.83	261.17		811.20	1,864.46	441
1,953.77		6,339.98	130,822.22		148,383.70	442
385.21					1,280.24	443
220.63		980.35			2,954.96	444
68.00		50.00		6.00	465.50	445
312.50		9.00			1,327.26	446

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
447	Malcom	1872		447	2,082.94
448	Mallard	1895		438	3,489.06
449	Maloy	1902		95	153.61
450	Malvern	1869	1870	1,325	10,040.31
451	Manilla	1887		1,040	6,989.31
452	Manly	1898		1,445	9,459.55
453	Manning	1880		1,748	11,376.69
454	Manson	1877		1,429	15,453.55
455	Mapleton	1878		1,824	9,623.91
456	Marathon	1892		597	2,987.39
457	Marble Rock	1881		660	1,806.54
458	Marcus	1892		1,206	22,941.28
459	Marne	1893		245	1,419.67
460	Marquette			747	6,118.56
461	Martelle	1899		215	2,373.48
462	Martensdale	1920		172	352.41
463	Martinsburg	1887		218	443.81
464	Marysville—R.F.D. Hamilton	1875		203	199.34
465	Masonville	1901		176	607.95
466	Massena	1887		479	4,632.12
467	Matlock	1897		112	636.30
468	Maurice	1891		272	3,109.74
469	Maxwell	1883		812	4,733.97
470	Maynard	1887		432	1,656.35
471	Maysville—R.F.D. Walcott	1909		44	
472	Mechanicsville	1868		821	2,177.58
473	Mediapolis	1875		806	5,308.75
474	Melbourne	1895		480	5,265.96
475	Melcher	1912		1,290	2,720.21
476	Melrose	1882		451	2,722.08
477	Melvin	1901		328	1,215.35
478	Menlo	1882		441	3,998.00
479	Meriden	1874		200	538.08
480	Merrill	1894		547	2,505.87
481	Meservey	1893		282	882.62
482	Middletown	1913		134	549.12
483	Miles	1893		314	2,168.17
484	Milford	1892		1,202	10,652.90
485	Millersburg	1852	1926	177	583.45
486	Millerton	1915		163	509.48
487	Milo	1879		528	1,220.15
488	Milton			809	2,112.32
489	Minburn	1892		335	1,026.91
490	Minden	1890		310	2,270.56
491	Mingo	1903		290	1,461.19
492	Mitchell	1897		161	280.31
493	Mitchellville	1872		769	3,540.09
494	Modale	1873		385	3,635.74
495	Mondamin	1881		610	5,069.91
496	Moneta	1903	1917	115	121.38
497	Monmouth	1894		190	531.48
498	Monona	1897		1,191	11,515.17
499	Monroe	1870		1,015	7,904.04
500	Montezuma	1868		1,477	12,067.15
501	Montour	1870		393	1,248.52
502	Montrose	1857		592	1,396.80
503	Moorhead	1900		421	905.48
504	Moorland	1902		215	181.73
505	Moravia	1880		731	1,991.17
506	Morley	1933		119	416.48
507	Morning Sun	1888		861	5,974.01
508	Morrison	1887		161	384.14
509	Moulton	1869		1,181	7,526.49
510	Mount Auburn	1906		223	822.17

—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
589.59		711.00			3,383.53	447
890.80		1,048.93			5,428.79	448
150.00					303.61	449
2,023.89		3,937.49			16,001.69	450
842.00		22,683.51			30,514.82	451
2,792.02		3,758.17			16,009.74	452
6,692.20	112.50	132,171.97			150,353.36	453
1,907.06	1.50	8,508.25			25,870.36	454
2,303.14		39,206.77			51,133.82	455
583.00		13,622.02			17,192.41	456
2,668.00		911.89			5,386.43	457
2,234.25	18.00	5,076.12	10,576.25		40,845.90	458
61.26		535.90	809.46		2,826.29	459
735.00		1,365.38			8,218.94	460
315.00		1,118.43			3,804.91	461
200.00					552.41	462
205.00					648.81	463
77.75					277.09	464
307.00					914.95	465
533.70		1,363.43			6,529.25	466
228.00		181.85			1,046.15	467
156.00		846.72			4,112.46	468
857.50		1,688.39			7,279.86	469
619.46	101.45	1,362.55			3,739.81	470
332.12		95.21			427.33	471
846.44		2,262.66			5,286.68	472
647.50	1,350.50	2,432.10			9,738.85	473
483.20	193.20	1,453.09			7,395.45	474
1,310.41					4,030.62	475
1,037.50					3,759.58	476
796.50			1,090.00		3,101.85	477
359.56		800.87			5,158.43	478
312.00	30.32	65.56			945.96	479
736.07		1,561.79			4,803.73	480
312.00		517.19			1,711.81	481
131.50					680.62	482
405.00		1,059.14			3,032.31	483
2,639.76		32,214.60			45,507.26	484
443.10					1,026.55	485
89.00					598.48	486
468.20		5,461.03			7,149.38	487
744.00		37.50			2,893.82	488
205.00		106.86			1,338.77	489
516.86		1,268.10			4,055.52	490
310.75					1,771.94	491
443.50					723.81	492
541.30		2,447.01			6,528.40	493
889.21		361.98	4,995.57		9,882.50	494
755.40		640.76	4,070.22		10,536.29	495
255.00					376.38	496
369.50					900.98	497
1,470.38	75.00	3,991.69			17,052.24	498
2,123.29		2,605.68			12,633.01	499
1,780.53	32.40	40,268.30			54,148.38	500
420.00					1,668.52	501
767.49		167.94			2,332.23	502
615.00		1,621.46			3,141.94	503
757.74			199.15		1,138.62	504
823.50			2,800.00		5,614.67	505
111.50					527.98	506
631.50		1,823.58			8,429.09	507
221.50					605.64	508
635.00		3,732.11			11,893.60	509
336.38					1,158.55	510

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	18,414.43
512	Mount Sterling.....	1907		134	236.60
513	Mount Union.....	1904		186	799.09
514	Mount Vernon.....	1869	1893	1,489	13,284.02
515	Moville.....	1898		973	4,599.19
516	Murray.....	1880		857	2,645.26
517	Nashua.....	1869		1,439	9,151.89
518	Nemaha.....	1915		169	797.48
519	Neola.....	1882	1910	841	5,366.16
520	New Albin.....	1895		602	4,059.14
521	Newell.....	1876		854	9,853.01
522	Newhall.....	1912		330	3,651.05
523	New Hartford.....	1909		548	1,752.99
524	New Liberty.....	1909		125	89.48
525	New London.....	1860		1,340	5,566.98
526	New Market.....	1882		681	2,470.99
527	New Providence.....	1893		236	585.57
528	New Sharon.....	1871		1,214	6,716.68
529	New Vienna.....	1895		229	911.11
530	New Virginia.....	1901		410	1,388.83
531	Nichols.....	1884		357	1,174.75
532	Nodaway.....	1900		270	646.96
533	Nora Springs.....	1875		1,198	4,796.13
534	Northboro.....	1900		182	871.42
535	North Buena Vista.....	1908		203	143.35
536	North English.....	1891		865	5,862.97
537	North Liberty.....	1913		282	592.61
538	North Washington.....	1904		138	503.37
539	Northwood.....	1888		1,724	11,292.43
540	Norwalk.....	1900		377	880.10
541	Norway.....	1899		407	3,219.17
542	Numa.....	1909		322	243.96
543	Oakland.....	1882	1904	1,317	5,266.23
544	Oakville.....	1902		391	573.63
545	Ocheyedan.....	1891		712	4,755.88
546	Odebolt.....	1877		1,350	8,054.48
547	Ogden.....	1878		1,513	8,352.66
548	Okoboji.....	1922	1924	271	11,565.48
549	Olds.....	1900		203	631.22
550	Old Town—P.O. Milford.....	1935			206.12
551	Olin.....	1879		707	3,925.51
552	Ollie.....	1892		294	587.49
553	Oneida.....	1912		84	274.75
554	Onslow.....	1888		230	1,459.31
555	Orange City.....	1884		1,920	17,474.54
556	Orchard.....	1913		126	165.31
557	Orient.....	1882		442	1,054.51
558	Orleans—P.O. Spirit Lake.....	1895		244	1,419.36
559	Ossian.....	1876		822	6,493.08
560	Osterdock.....	1904		78	68.47
561	Oto.....	1888		410	1,902.15
562	Ottosen.....	1909		152	1,309.50
563	Owasa.....	1920		117	330.11
564	Oxford.....	1881		542	5,080.57
565	Oxford Junction.....	1893		705	3,900.77
566	Oyens.....	1908		104	573.51
567	Pacific Junction.....	1882		558	1,094.29
568	Packwood.....	1894		256	795.13
569	Palmer.....	1900		305	2,276.04
570	Palo.....	1905		250	445.55
571	Panama.....	1888		255	1,791.10
572	Panora.....	1872		1,260	6,772.14
573	Parkersburg.....	1874		1,260	7,717.04
574	Parnell.....	1891		263	1,245.06

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
1,704.60		8,313.65			28,432.68	511
203.52					440.12	512
14,642.82	1,229.89	8,762.79	29,814.99		799.00	513
3,250.26		3,354.84			67,734.51	514
565.00	45.00				11,204.29	515
1,319.00	525.00	3,503.00			3,255.26	516
163.00					14,498.89	517
580.50		16,157.80			960.48	518
1,089.75		1,135.30			22,104.46	519
1,407.96	2.00	6,930.42			6,284.19	520
655.50		954.76			18,193.39	521
721.65		532.26	7,571.68	9.66	5,261.31	522
759.00					10,588.24	523
840.50	27.50	52,402.63		7,903.00	839.48	524
755.54					66,740.61	525
115.00					3,226.53	526
702.00		3,450.32			700.57	527
949.25		660.14			10,869.00	528
213.00					2,520.50	529
479.25					1,601.83	530
233.30					1,654.00	531
988.65	571.53	2,527.80		300.25	880.26	532
71.47					9,184.36	533
308.50					942.89	534
759.45		2,243.40			451.85	535
567.00					8,865.82	536
215.12	68.71				1,159.61	537
2,257.80		3,265.16			787.20	538
100.00					16,815.39	539
692.15		939.93			980.10	540
106.00					4,851.25	541
1,696.05	820.64	7,180.43			349.96	542
422.55					14,963.35	543
1,677.73		2,009.84	7,100.00		996.18	544
2,336.14	11.50	4,272.20			15,543.45	545
1,614.24	35.00	33,732.53			14,674.27	546
879.24		4,550.26			43,734.43	547
102.50					16,994.98	548
300.00					733.72	549
442.22	15.00	2,656.91			506.12	550
423.50					7,039.64	551
55.00					1,010.99	552
582.00		796.03			329.75	553
5,373.36	329.88	39,463.49		740.59	2,837.34	554
469.50					63,381.86	555
495.50		7,158.31			634.81	556
864.00					8,708.32	557
2,495.01		3,126.25			2,283.36	558
150.00					12,114.34	559
248.03		927.08			218.47	560
246.80		309.59			3,077.26	561
84.00	108.31	33.61		200.00	2,056.89	562
1,386.84		450.43		44.87	600.90	563
2,216.06	2.00	1,903.49			6,917.84	564
303.00					8,022.32	565
312.00					876.51	566
262.00					1,406.29	567
436.00	83.10	1,552.59			1,057.13	568
486.00					4,347.73	569
448.59		328.14			931.55	570
2,121.04		21,657.66			2,567.83	571
1,672.67	2,062.12	4,888.24			30,550.84	572
269.66		1.09			16,340.07	573
					1,516.71	574

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
575	Paton	1883		394	687.73
576	Patterson	1887	1912	166	260.08
577	Paullina	1883		1,230	6,343.28
578	Peosta	1933		45	
579	Persia	1889		395	3,023.70
580	Peterson	1887		603	3,739.74
581	Pierson	1891		531	3,571.57
582	Pilot Mound	1897		282	344.04
583	Pioneer	1910		129	10.79
584	Pisgah	1904		397	4,694.95
585	Plainfield	1895		362	801.22
586	Plain View—R.F.D. Walcott	1933		36	
587	Plano	1916		209	330.00
588	Pleasanton	1884	1892	180	185.77
589	Pleasant Plain	1900		171	309.42
590	Pleasantville	1850		895	6,023.71
591	Plover	1915		280	1,598.32
592	Plymouth			427	1,522.90
593	Pocahontas	1892		1,730	14,004.70
594	Polk City	1875		343	501.23
595	Pomeroy	1880		843	11,648.35
596	Popejoy	1908		199	758.37
597	Portsmouth	1883	1909	320	1,868.86
598	Postville	1873		1,194	13,051.39
599	Prairieburg	1905		193	397.03
600	Prairie City	1866		831	5,138.09
601	Prescott	1891		400	1,349.42
602	Preston	1879		602	4,685.21
603	Primghar	1888		1,081	7,241.09
604	Princeton	1856		414	1,547.35
605	Promise City	1901		225	535.51
606	Protivin	1894		290	960.25
607	Pulaski	1893	1908	400	978.89
608	Quasqueton	1902		400	244.78
609	Quimby	1906		363	2,252.59
610	Radeliffe	1891		631	3,362.39
611	Rake	1908		329	3,141.81
612	Ralston	1903		202	865.11
613	Randalia	1896		121	362.11
614	Randall	1940		240	460.73
615	Randolph	1881		379	2,220.12
616	Rathbun	1893		352	124.61
617	Readlyn	1904		426	2,814.22
618	Reasnor	1914		221	594.96
619	Redding	1882		246	371.21
620	Redfield	1881		898	3,368.95
621	Reinbeck	1877		1,429	10,374.04
622	Rembrandt	1900		302	1,725.98
623	Remsen	1887	1888	1,196	10,251.68
624	Renwick	1891		470	2,126.29
625	Rhodes	1883		379	1,956.04
626	Riceville	1892		910	4,065.95
627	Richland	1886		614	2,195.38
628	Ricketts	1902		167	1,343.17
629	Ridgeway	1894		323	371.92
630	Rinard	1914		143	361.01
631	Ringsted	1899		508	2,249.79
632	Rippey	1896		421	1,926.18
633	Riverside	1875		633	4,949.21
634	Riverton	1896		543	1,994.89
635	Robins	1912		205	637.55
636	Rock Falls	1858		153	229.33
637	Rockford	1878		1,054	7,334.09
638	Rock Valley	1888		1,507	6,194.02

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
634.50		9,690.40			11,012.63	575
55.00					315.08	576
1,106.72	80.00	24,176.62	8,030.00		39,736.62	577
175.00					175.00	578
481.20	86.70	1,195.55			4,787.15	579
925.30		3,722.95			8,387.99	580
656.09		1,506.38			5,734.04	581
2,111.49		2,837.61			5,293.14	582
300.00					310.79	583
622.75		1,395.16			6,712.86	584
766.10					1,567.32	585
281.00					281.00	586
	155.28	45.13			330.00	587
					386.18	588
					309.42	589
717.20		2,088.42			8,829.33	590
222.50		783.29			2,604.11	591
216.89		306.10			2,045.89	592
2,298.22		31,744.84	11,961.93	1,000.00	61,009.69	593
548.50		2,162.01			1,049.73	594
2,851.62					16,661.98	595
541.14		279.37			1,299.51	596
404.30		6,084.59	8,920.00	1,900.00	2,552.53	597
2,534.55	92.93	338.87			32,583.46	598
313.02		633.85			1,048.92	599
664.19		19,373.00			6,436.13	600
563.00		31,060.61			1,912.42	601
851.80		57.52			24,910.01	602
835.10	41.85			109.56	39,238.21	603
370.00					1,974.87	604
50.00		264.49			585.51	605
600.20	724.35				2,549.29	606
425.00					1,403.89	607
442.50	33.91	373.70		25.00	1,119.89	608
426.00		382.14			3,060.73	609
877.26	3.60	1,637.46			5,880.71	610
514.95		503.50			4,160.26	611
192.00					1,057.11	612
109.00					471.11	613
300.00					760.73	614
220.00		5,092.53			7,532.65	615
311.50		11,465.49			436.11	616
523.40					14,803.11	617
236.77	65.65				897.38	618
52.00					423.21	619
822.80	2.00	14,757.84			18,951.59	620
1,576.90		4,763.17			16,714.11	621
452.15		571.20			2,749.33	622
3,479.27		38,336.81			52,067.76	623
751.50	292.16	18,024.89		76.54	21,271.38	624
497.50		868.58			3,322.12	625
1,514.25	107.15	2,166.08		143.48	7,996.91	626
596.75	1,818.50				4,610.63	627
1,129.00		571.11		6.00	3,049.28	628
517.00	331.67	1,219.59	562.89		3,003.07	629
53.50					414.51	630
688.50		2,138.95			5,077.24	631
272.00		826.83			3,025.01	632
671.25		1,020.73	6,023.33		12,664.52	633
211.00		73.48			2,279.37	634
				49.00	686.55	635
153.00	.52				382.85	636
994.45		1,622.47	33,000.00		42,951.01	637
1,280.43		4,296.00			11,770.45	638

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
639	Rockwell.....	1881		779	7,000.71
640	Rodman.....	1899		170	560.94
641	Rodney.....	1855		131	280.00
642	Roland.....	1892		791	2,912.35
643	Rolfe.....	1882		1,122	14,898.76
644	Rome.....	1868		119	150.20
645	Rose Hill.....	1877		269	553.45
646	Rossie.....	1923		95	
647	Rowan.....	1901		316	690.04
648	Rowley.....	1920		233	463.59
649	Royal.....	1910		426	2,942.17
650	Rudd.....	1900		410	2,109.44
651	Runnells.....	1903		388	468.56
652	Russell.....	1887		642	2,448.89
653	Ruthven.....	1885		832	4,091.88
654	Rutland.....	1907		255	752.15
655	Ryan.....	1901		314	1,785.74
656	Sabula.....	1864		771	1,101.53
657	Sageville—P.O. Dubuque.....	1933		66	
658	St. Ansgar.....	1876		934	6,463.09
659	St. Anthony.....	1897	1907	211	391.51
660	St. Charles.....	1879		331	1,486.52
661	St. Lucas.....	1900		158	8.27
662	St. Marys.....	1923		84	
663	St. Olaf.....	1900		191	1,225.93
664	St. Paul—R.F.D. West Point.....	1895		94	
665	Salem.....	1893		457	2,122.94
666	Salix.....	1893		392	864.26
667	Sanborn.....	1880		1,344	13,200.08
668	Sandyville—P.O. Ackworth.....	1902		93	103.62
669	Scarville.....	1904		136	628.76
670	Schaller.....	1883	1892	758	7,667.55
671	Schleswig.....	1900		628	8,084.87
672	Scranton.....	1880		1,014	6,065.72
673	Searsboro.....	1867		195	527.10
674	Sergeant Bluff.....	1904		587	2,509.89
675	Shambaugh.....	1903	1905	269	814.15
676	Shannon City.....	1888		288	663.10
677	Sharpsburg.....	1905		173	1,035.04
678	Sheffield.....	1876		1,060	8,779.90
679	Shelby.....	1877		627	8,294.76
680	Sheldahl.....	1879		206	505.08
681	Shell Rock.....	1875		925	4,321.25
682	Shellsburg.....	1874		552	2,452.86
683	Sherrill—P.O. Spechts Ferry.....	1933		82	212.16
684	Sidney.....	1870		1,290	12,539.87
685	Silver City.....			346	1,751.95
686	Sioux Center.....	1891		1,680	13,313.48
687	Sioux Rapids.....	1882		1,056	5,719.63
688	Slater.....	1890		544	2,333.79
689	Sloan.....	1883		628	3,377.38
690	Smithland.....	1889		389	1,570.06
691	Soldier.....	1901		308	2,439.15
692	Solon.....	1877		515	2,820.79
693	Somers.....	1900		213	917.08
694	South English.....	1892		288	1,006.62
695	Spillville.....	1894		329	1,892.91
696	Spragueville.....	1912		116	517.48
697	Springbrook.....	1909		131	301.45
698	Spring Hill.....	1901		146	77.72
699	Springville.....	1882		608	3,996.73
700	Stacyville.....	1900		533	3,634.36
701	Stanhope.....	1897	1917	425	3,018.48
702	Stanley.....	1914		185	392.04

—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
984.73		1,304.74			9,290.18	639
254.00					814.94	640
214.00					494.00	641
885.00	5.00	19,393.06			23,195.41	642
1,621.43		2,962.45			19,482.64	643
103.00				125.00	378.20	644
250.00					803.45	645
253.00					253.00	646
305.00	33.86	94.09			1,122.99	647
510.00					973.59	648
849.91		659.30			4,451.38	649
697.90		210.92	6,000.00		9,018.26	650
408.75					877.31	651
182.00					2,630.89	652
1,186.10		4,086.03			9,364.01	653
290.50					1,042.65	654
448.22		1,127.55			3,361.51	655
1,445.28	241.09	12,356.01			15,143.91	656
1,020.90					1,020.90	657
1,060.50	50.49	3,415.02	620.00		11,609.10	658
400.00					791.51	659
137.00	99.07				1,722.59	660
200.00			500.00		708.27	661
281.00					281.00	662
350.00		420.42			1,996.35	663
398.05					398.05	664
435.50					2,558.44	665
642.00		391.86			1,898.12	666
1,431.54		6,372.84			21,004.40	667
250.00					353.62	668
200.00					828.76	669
777.10	38.00	2,364.17			10,846.82	670
2,844.62		3,624.56			14,554.05	671
878.63		2,527.41			9,471.76	672
396.42					923.52	673
827.22		10,207.90	4,511.62		18,056.63	674
128.00					942.15	675
37.43	23.37	130.52			854.42	676
131.30			1,500.00		2,666.34	677
1,163.38	2.45	2,748.80		1,000.00	13,694.53	678
606.65	95.55	11,908.21		222.04	21,127.21	679
25.00					530.08	680
725.75	138.38	2,219.12			7,404.50	681
752.67	29.90	1,336.33		15.00	4,586.76	682
300.00					512.16	683
712.35	49.00	4,610.92	11,099.00		29,011.14	684
369.47					2,121.42	685
1,346.22	258.45	6,739.05			21,657.20	686
1,326.50		4,370.54		2.00	11,418.67	687
542.65		2,266.94			5,143.38	688
661.75	10.00	1,378.82			5,427.95	689
403.50		1,230.94			3,204.50	690
753.50		1,063.59			4,256.24	691
1,913.75	64.07	2,060.86			6,859.47	692
151.00					1,068.08	693
292.00					1,298.62	694
816.00		612.10			3,321.01	695
366.00					883.48	696
475.00					776.45	697
					77.72	698
806.43	39.89				4,843.05	699
750.95		1,195.54			5,580.85	700
724.16		11,233.89			14,976.53	701
88.50					480.54	702

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
703	Stanton	1883		571	6,402.93
704	Stanwood	1886		569	2,697.13
705	State Center	1867		1,033	3,865.88
706	Steamboat Rock	1875		385	2,529.63
707	Stockport	1902		338	1,113.59
708	Stockton	1900		124	288.83
709	Story City	1881		1,479	12,502.83
710	Stout	1909		135	482.39
711	Stratford	1883	1884	712	701.13
712	Strawberry Point	1887		1,223	3,023.24
713	Struble	1895		134	698.48
714	Sully	1903		402	2,062.88
715	Sumner	1892		1,752	15,141.98
716	Superior	1891		230	703.48
717	Sutherland	1883		875	12,722.27
718	Swaledale	1892	1912	204	699.10
719	Swan	1884		217	377.03
720	Swea City	1895		735	6,736.23
721	Swisher	1933		93	
722	Tabor	1868	1909	976	12,574.00
723	Templeton	1883		390	1,778.62
724	Tennant	1915		109	866.56
725	Terril	1900		452	3,816.93
726	Thayer	1884		157	238.38
727	Thompson	1894		664	2,992.59
728	Thor	1895		264	2,081.24
729	Thornburg			184	385.07
730	Thornton	1892		398	2,807.70
731	Thurman	1879		325	852.05
732	Tiffin	1906		240	673.81
733	Tingley	1884		390	965.73
734	Titonka	1900		574	4,271.69
735	Toronto	1909		142	491.32
736	Traer	1875		1,493	14,170.12
737	Treynor	1903		219	1,142.50
738	Tripoli	1894		1,001	7,554.87
739	Truesdale	1917		135	532.48
740	Truro	1906		353	2,126.83
741	Turin	1900		184	481.07
742	Udell	1903		137	312.46
743	Underwood	1902		251	1,796.02
744	Union	1874		585	2,457.21
745	Unionville	1922		253	649.19
746	University Heights—P.O. Iowa City	1935		261	1,254.26
747	University Park	1909		462	1,383.65
748	Urbana	1894		397	1,127.62
749	Urbandale—R.F.D. Des Moines	1917		1,083	5,031.82
750	Ute	1891	1899	581	4,696.39
751	Vail	1875		576	5,043.31
752	Valeria	1914		79	195.00
753	Van Horne	1883		551	5,828.68
754	Van Meter	1868		436	984.35
755	Van Wert	1891		383	640.21
756	Varina	1889		220	442.90
757	Victor	1868		763	3,051.14
758	Vincent	1898		192	747.71
759	Vining	1913		126	579.07
760	Volga City	1896		429	1,422.00
761	Wadena	1895		377	620.16
762	Wahpeton—P.O. Milford	1933		73	535.45
763	Walcott	1894		440	2,843.81
764	Walker	1891		462	1,659.72
765	Wallingford	1913		233	554.64
766	Wall Lake	1880		762	4,491.62

—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
1,559.31	40.00	12,776.93			20,779.17	703
1,337.95	28.35	1,800.93			5,864.36	704
728.00	63.30	36,922.29			41,579.47	705
211.50		519.17			3,260.30	706
436.75					1,550.34	707
339.98					628.81	708
1,674.03	1,467.52	48,756.93		1,299.64	65,700.95	709
84.00					566.39	710
528.50	955.79	16,258.05	1,696.24		20,139.71	711
2,128.63		22,702.23			27,854.10	712
308.50					1,006.98	713
588.71	56.56	452.36		9.73	3,170.24	714
2,880.62		4,587.88	35,583.34		58,193.82	715
288.59					992.07	716
1,148.96	402.95	4,566.98			18,841.16	717
641.40					1,340.50	718
56.00					433.03	719
1,250.68	195.00	2,044.96			10,226.87	720
671.37					671.37	721
635.00		1,999.00	2,500.00		17,708.00	722
693.50		865.54			3,337.66	723
140.50		1,136.63			2,143.69	724
844.66		1,429.29			6,090.88	725
200.00					438.38	726
677.52		1,142.91			4,813.02	727
497.50				16.30	2,595.04	728
123.35					508.42	729
382.50	147.00	962.75			4,299.95	730
744.60					1,596.65	731
672.00	52.90	100.00			1,498.71	732
175.00					1,140.73	733
721.50	143.50	1,441.52			6,578.21	734
250.00					741.32	735
1,812.44	1,392.45	63,316.34	38,113.07		118,804.42	736
450.00					1,592.50	737
970.90	76.15	3,477.46			12,079.38	738
222.00					754.48	739
273.34					2,400.17	740
287.68					768.75	741
44.00					356.46	742
563.00		1,052.22			3,411.24	743
1,729.46	8.00	1,656.64	3,964.00		9,815.31	744
50.00					699.19	745
					1,254.26	746
14.00	25.00				1,422.65	747
392.00		917.55			2,437.17	748
466.05		5,602.12			11,099.99	749
1,016.41		2,413.73			8,126.53	750
1,681.06	736.75	1,186.58			8,647.70	751
50.00					245.00	752
616.25	38.45	755.94			7,239.32	753
200.00		28.50			1,212.85	754
483.00					1,123.21	755
398.00		444.58			1,285.48	756
1,690.57	3,171.79	2,485.77			10,399.27	757
477.50					1,225.21	758
539.15					1,118.22	759
452.69					1,874.69	760
441.50	44.00				1,105.66	761
1,267.72	727.15				2,530.32	762
906.24		956.74			4,706.79	763
1,513.00		774.83			3,947.55	764
549.53					1,104.17	765
1,561.78		18,054.12			24,107.52	766

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation		Population 1940 census	Total taxes
		First	Last		
767	Walnut	1871		902	7,246.66
768	Wapello	1856		1,603	9,771.45
769	Washta	1881		442	2,360.72
770	Waterville	1912		253	803.70
771	Waucoma	1883		430	2,480.29
772	Waukeg	1878		473	2,296.21
773	Wayland	1851	1890	576	2,395.84
774	Webb	1901		254	656.90
775	Webster	1909		165	442.66
776	Weldon	1903		250	630.49
777	Wellman	1880		1,129	9,258.71
778	Wellsburg	1893		616	5,249.98
779	Welton	1908		100	183.87
780	Wesley	1892		468	2,373.00
781	West Bend	1884		737	3,171.58
782	West Branch	1875		719	5,472.84
783	West Burlington	1883		1,323	5,324.37
784	West Chester	1899		213	989.60
785	Westfield	1903		197	251.86
786	Westgate	1896		247	1,721.28
787	West Liberty	1867		1,802	7,622.74
788	West Mitchell—P.O. Mitchell	1868		108	226.20
789	West Okoboji—P.O. Milford	1924	1929	117	1,457.27
790	Westphalia	1919		126	282.97
791	West Point	1858	1861	543	4,417.29
792	West Side			373	5,483.50
793	What Cheer	1866	1894	1,339	8,571.40
794	Wheatland	1858		535	1,670.69
795	Whiting	1883		688	4,272.58
796	Whittemore	1891		671	4,162.52
797	Whitten	1882		227	417.45
798	Wiley—P.O. Carroll	1912		86	
799	Williams	1883		489	3,219.66
800	Williamsburg	1884		1,308	12,668.92
801	Williamson	1922		616	834.24
802	Wilton—P.O. Wilton Junction	1863		1,146	669.93
803	Windsor Heights	1941		963	
804	Winfield	1882		864	13,255.82
805	Winthrop	1881		546	1,403.67
806	Wiota	1883		246	1,066.46
807	Woden	1904		305	904.17
808	Woodbine	1877		1,467	14,099.85
809	Woodburn	1878		324	735.06
810	Woodward	1884		895	4,099.99
811	Woolstock	1895		271	369.06
812	Worthington	1893		326	1,191.74
813	Wyoming	1873		656	4,794.25
814	Yale	1901		287	1,247.15
815	Yetter	1904		135	324.97
816	Yorktown	1896		197	604.20
817	Zearing	1884		476	10,404.30
818	Zwingle	1900	1926	118	270.48

*Incorporated but not active.

—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
1,134.79	1,978.78	16,784.41	7,044.88	334.26	34,523.78	767
1,409.52		3,508.08			14,689.05	768
326.00	.25	1,195.02			3,881.99	769
604.50					1,408.20	770
650.00					3,130.29	771
475.00		352.68			3,123.89	772
1,455.65					3,851.49	773
265.50	75.46	1,354.00			2,351.86	774
175.50					618.16	775
50.00					680.49	776
1,410.02	923.20	3,233.90			14,825.83	777
1,238.61	10.00	2,637.99			9,136.58	778
462.00					645.87	779
605.00	2.00	1,859.96			4,839.96	780
1,106.92		27,609.37	18,433.50		50,321.37	781
1,424.40		5,468.14			12,365.38	782
736.54	67.50	6,608.01	4,377.08		17,113.50	783
172.00					1,161.60	784
244.00		3,161.09			3,656.95	785
820.69	2.50	307.70			2,852.17	786
1,892.98	273.03	49,321.04			59,109.79	787
2.50					228.70	788
400.00			2,500.00		4,357.27	789
150.00					432.97	790
899.31	4.00	3,333.14			8,653.74	791
947.00	10.50	1,382.38			7,823.38	792
1,046.75		2,520.26		3.63	12,142.04	793
2,833.09		1,305.12	5,055.31		10,864.21	794
971.00		15,742.06		9.00	20,994.64	795
981.00		16,558.23			21,701.75	796
235.70	126.45		3,033.96		3,813.56	797
150.00					150.00	798
852.86	5.00	2,192.12			6,269.64	799
1,317.95	33.00	6,276.72			20,296.59	800
553.60					1,387.84	801
2,392.49	907.04	25,303.45			29,272.91	802
637.50					637.50	803
761.87	7.00	2,885.67		30.00	16,940.36	804
838.50		10,542.81			12,784.98	805
381.50		495.18			1,943.14	806
479.28					1,383.45	807
1,782.80		25,524.54			41,407.19	808
116.00		128.50			979.56	809
851.50	3,388.56	3,508.83			11,848.88	810
541.00		3,330.03			4,240.09	811
571.50				44.00	1,807.24	812
1,261.23	14.30	1,852.12		69.00	7,990.90	813
1,398.67	453.50	952.21			4,051.53	814
410.40					735.37	815
633.02					1,237.22	816
460.00		1,829.44			12,693.74	817
431.69					702.17	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.....	\$ 634,653.24	\$ 442,025.04	\$ 319,079.80
1	Ackley.....	1,951.06	5,865.59	695.45
2	Ackworth.....	110.51	5.00	
3	Adair.....	1,454.82	1,428.10	10.00
4	Adel.....	2,024.61	1,795.93	320.32
5	Afton.....	1,093.26	796.87	43.50
6	Agency.....	315.38	511.01	21.77
7	Ainsworth.....	1,165.42	66.00	12.35
8	Akron.....	3,783.78	2,107.25	638.68
9	Albert City.....	2,108.15	1,887.09	295.00
10	Albion.....	267.00	226.86	2.08
11	Alburnett.....	44.00		
12	Alden.....	929.23	793.26	548.10
13	Alexander.....	397.36	198.70	3.10
14	Allerton.....	536.40	771.92	55.00
15	Allison.....	684.24	895.57	548.58
16	Alta.....	2,794.13	1,751.85	1,968.94
17	Alta Vista.....	1,150.09	531.10	3,550.33
18	Alton.....	3,300.89	1,687.79	1,235.87
19	Altoona.....	488.23	217.46	13.68
20	Alvord.....	1,659.36	16.00	25.00
21	Andover.....	144.09	28.04	
22	Andrew.....	316.07	98.53	
23	Anita.....	774.48	1,035.07	
24	Ankeny.....	1,501.37	1,477.87	200.27
25	Anthon.....	2,472.23	1,395.10	228.65
26	Aplington.....	391.56	602.02	150.00
27	Arcadia.....	284.51	915.00	
28	Archer.....	1,106.07	78.41	47.10
29	Aredale.....	194.83	148.32	4.50
30	Arion.....	165.36	198.01	
31	Arispe.....	86.00		
32	Arlington.....	1,880.91	105.00	35.08
33	Armstrong.....	2,729.68	43.07	
34	Arnolds Park.....	1,517.33	1,355.87	2,791.19
35	Arthur.....	1,558.69	93.75	150.00
36	Asbury—P. O. Dubuque.....	95.09		
37	Ashton.....	447.04	767.30	
38	Aspinwall.....	147.60	119.05	
39	Atalissa.....	200.20	75.76	
40	Athelstan.....	70.78		
41	Atkins.....	551.91	330.80	50.00
42	Auburn.....	880.08	1,227.05	
43	Aurelia.....	914.96	629.42	123.49
44	Aurora.....	413.81	97.87	41.71
45	Avoca.....	1,165.40	1,390.69	48.01
46	Ayrshire.....	704.24	651.29	8.50
47	Badger.....	274.75	516.06	49.46
48	Bagley.....	437.35	807.50	37.10
49	Baldwin.....	544.96	335.00	
50	Balltown—R. F. D. Waupeton.....	22.85		
51	Bancroft.....	1,094.28	1,156.46	17.29
52	Bankston—R. F. D. Epworth.....	100.00		
53	Barnes City.....	248.46	121.81	
54	Barnum.....	178.97		
55	Bassett.....	148.65	37.44	
56	Batavia.....	386.68	768.10	55.99
57	Battle Creek.....	1,208.71	4,260.76	37.70
58	Baxter.....	1,704.02	121.44	17.70
59	Bayard.....	1,209.45	469.08	112.10
60	Beacon.....	245.27		35.62
61	Beaconsfield.....	147.44	.90	1.76
62	Beaman.....	253.96	26.90	

—EXPENDITURES

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
\$ 1,256,923.70	\$ 3,171,299.58	\$ 1,202,114.45	\$ 102,726.30	\$ 7,128,822.11	
4,965.13	34,640.38	7,334.11	288.00	55,739.72	1
68.40		25.00		208.91	2
939.65	5,790.95	3,945.61	82.85	13,651.98	3
3,168.92	10,972.35	11,058.75		29,340.88	4
3,134.41	13,025.57	5,984.45	90.00	24,168.06	5
552.86	162.85	742.00		2,305.87	6
1,117.36	1,153.34	225.00	3.00	3,742.47	7
80,340.06	33,405.70	11,459.81		131,735.28	8
1,901.39	3,751.28	2,317.16		12,260.07	9
820.67	117.98	176.00		1,610.59	10
1,730.00	330.00			2,104.00	11
1,500.20	3,399.86	692.50	303.27	8,166.42	12
289.40	490.66			1,379.22	13
1,835.43	2,534.66	1,892.50	73.11	7,699.02	14
3,027.62	2,762.48	3,293.00		11,211.49	15
1,167.84	40,237.29	7,205.00	824.47	55,949.52	16
748.96	7,712.98			13,693.46	17
1,708.61	5,025.71	1,926.25		14,885.12	18
1,671.70	2,353.15	2,286.26		7,030.48	19
555.99	830.73	275.68		3,362.76	20
130.05	10.00			312.18	21
434.91	752.85	350.00		1,952.36	22
3,005.15	29,159.63	11,613.20	637.50	46,225.03	23
2,705.33	2,579.11	726.25		9,190.20	24
3,017.34	11,978.60			19,091.92	25
3,486.17	11,568.51	1,477.60	17.84	17,693.70	26
904.69	917.71	280.19		3,302.10	27
489.45				1,721.03	28
485.31				832.96	29
390.41	1,740.79		3.00	2,497.57	30
146.68				232.68	31
2,892.90	1,894.40	550.75		7,359.04	32
1,803.40	3,830.57	1,842.50		10,249.22	33
6,058.01	4,817.19	557.50	1,113.58	18,210.67	34
631.35	944.47			3,378.26	35
90.60				185.09	36
3,179.00	1,490.05			5,883.39	37
208.81		100.00	22.50	597.96	38
283.37				559.33	39
53.08				123.86	40
1,067.77	2,598.01	701.25	997.06	6,296.80	41
700.86	6,465.37	1,700.61		10,973.97	42
2,416.58	4,253.89	1,167.50		9,496.84	43
555.20			1,087.05	2,195.64	44
3,959.46	6,511.40	3,745.00	317.80	17,137.76	45
248.25	1,240.19	2,103.50	167.93	5,123.90	46
576.95	392.82		140.24	1,950.28	47
1,141.04	940.03			3,363.02	48
516.21	291.61			1,687.78	49
				22.85	50
4,579.71	20,881.42	15,532.63		43,261.79	51
				100.00	52
829.46	63.00		77.29	1,340.02	53
710.74			6.00	895.71	54
371.19				557.28	55
966.73	335.49		19.05	2,532.04	56
2,084.02	2,959.80		1,675.51	12,226.50	57
2,784.95	3,931.35			8,559.46	58
1,464.81	1,383.59	524.00		5,163.03	59
504.64				785.53	60
154.03	6.25			310.38	61
69.46		216.06	4.12	570.50	62

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.....	45.00	7.16	
64	Bellevue.....	1,107.74	2,438.30	847.23
65	Bennett.....	557.97	143.08	2.00
66	Benton.....	66.30		
67	Berkley—R.F.D. Perry.....	185.48	10.00	
68	Bernard.....	148.85	30.00	
69	Bertram—P.O. Cedar Rapids.....	127.30		
70	Bevington.....	28.90		
71	Birmingham.....	239.08	216.70	23.60
72	Blairsburg.....	532.75	120.00	
73	Blairstown.....	562.66	1,088.97	646.31
74	Blakesburg.....	307.17	272.12	13.05
75	Blanchard.....	314.88	158.95	15.00
76	Blencoe.....	387.24	224.00	71.71
77	Blockton.....	156.61	155.80	2.00
78	Blue Grass.....	281.35	288.04	
79	Bode.....	1,175.97	1,015.28	204.63
80	Bonaparte.....	822.74	503.33	65.00
81	Bondurant.....	761.40	208.67	39.62
82	Bouton.....	112.90	467.94	
83	Boxholm.....	479.63	185.14	15.00
84	Boyden.....	1,023.42	182.71	693.01
85	Braddyville.....	173.54	108.63	
86	Bradgate.....	539.72	120.00	25.00
87	Brandon.....	491.54	733.70	68.50
88	Brayton.....	416.49	125.00	10.00
89	Breda.....	2,382.76	27.90	2,431.05
90	Bridgewater.....	546.10	44.75	
91	Brighton.....	975.56	1,103.40	290.08
92	Bristow.....	160.73	168.00	28.28
93	Britt.....	1,075.77	2,439.48	1,737.03
94	Brooklyn.....	1,532.64	1,201.02	1,462.21
95	Brunsville.....	196.33	129.51	17.00
96	Buckeye.....	430.55	99.74	10.00
97	Buck Grove.....	112.04	60.54	
98	Buffalo.....	745.55	578.40	19.69
99	Buffalo Center.....	1,523.77	813.87	1,163.64
100	Burt.....	438.36	476.28	61.37
101	Bussey.....	300.38	984.24	
102	Calamus.....	370.17	271.87	124.20
103	Callender.....	443.98	470.05	9.75
104	Calmar.....	1,406.15	851.02	626.42
105	Calumet.....	405.66	334.30	
106	Camanche.....	1,099.09	95.50	404.61
107	Cambridge.....	1,019.72	839.16	283.20
108	Cantril.....	182.50	33.47	26.85
109	Carbon.....	178.00	50.00	
110	Carlisle.....	557.58	843.89	
111	Carpenter.....	306.09	60.00	200.00
112	Carson.....	516.10	628.55	
113	Carter Lake—P.O. Omaha, Nebr.....	1,931.56	1,248.00	615.98
114	Cascade.....	4,627.84	2,745.76	5,044.83
115	Casey.....	1,012.74	683.93	
116	Castalia.....	1,943.81	82.50	
117	Castana.....	1,194.15	201.60	
118	Castle Hill—R.F.D. Waterloo.....	261.66	211.98	
119	Center Junction.....	318.67	19.85	
120	Center Point.....	516.79	501.87	3.00
121	Central City.....	470.93	1,440.03	20.00
122	Centralia—R.F.D. Peosta.....	129.00		
123	Charlotte.....	922.15	349.47	10.00
124	Charter Oak.....	965.31	650.00	10.00
125	Chatsworth.....	85.62	21.02	
126	Chelsea.....	732.20	1,373.85	7.50

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
359.29				411.45	63
3,032.75	33,564.00	2,557.28		43,547.30	64
1,923.05	2,793.82		43.37	5,463.29	65
199.91				266.21	66
187.73		20.00		403.21	67
435.02				613.87	68
121.76				249.06	69
293.75				292.65	70
1,031.78	608.14	685.00	200.00	3,004.30	71
285.56	179.65	140.00		1,257.96	72
1,419.17	1,742.15	1,655.00	99.04	7,213.30	73
2,915.40	394.04			3,901.78	74
444.52	808.20		21.94	1,763.49	75
650.01	225.00			1,557.96	76
1,406.32	422.45	625.00		2,768.18	77
700.29	125.00	145.00	3.00	1,542.68	78
1,338.33	2,139.98	801.03		6,675.22	79
748.58	791.53	216.00	201.32	3,348.50	80
272.44	5,941.26			7,223.39	81
422.92	169.68	340.00		1,513.44	82
651.45	975.54	270.00		2,576.76	83
2,053.91	2,317.76	1,087.50	25.00	7,383.31	84
1,053.86	184.05			1,520.08	85
426.02	44.38	547.52		1,702.64	86
552.73	658.36			2,504.83	87
393.20		201.50	60.29	1,206.48	88
776.62	12,738.85	2,225.00		20,582.18	89
380.25	888.00	420.00		2,279.10	90
3,364.73	2,137.17	1,828.75		9,699.69	91
351.44	458.75	413.00	28.00	1,608.20	92
4,223.84	5,020.50	21,469.53	955.15	36,921.30	93
3,166.72	26,573.95	6,317.51	50.00	40,304.05	94
504.82		100.00	37.59	985.25	95
580.08				1,120.37	96
110.96	55.27			338.81	97
1,081.89	8,928.34			11,353.87	98
2,784.12	1,847.77	4,938.88		13,072.05	99
888.26	19,854.47	2,575.00	2,231.31	26,525.05	100
1,830.60	389.04	846.89	22.13	4,373.28	101
1,648.59	1,165.61	780.00	421.73	4,782.17	102
1,358.78	4,576.99	940.96	12.08	7,812.59	103
2,604.99	13,797.91	3,597.87	14.50	22,898.86	104
1,218.02	7,241.76	91.68	64.92	9,356.34	105
1,656.93	17,953.28	2,229.59		23,439.00	106
462.00	1,550.94	234.00		4,389.02	107
703.62				946.44	108
299.00				527.00	109
1,918.53	7,720.13	1,510.00	85.53	12,635.66	110
251.40	3,274.82			4,092.31	111
1,022.17	2,040.33	2,728.28		6,935.43	112
3,425.02	1,360.00	1,400.00		9,980.56	113
2,490.54	2,210.37	10,675.00		27,794.34	114
3,188.18	2,164.19		60.50	7,109.54	115
363.61	28.13		23.28	2,441.33	116
380.20	963.36	995.00		3,734.31	117
585.72				1,059.36	118
968.66	402.61	325.00	45.70	2,080.49	119
2,366.08	2,553.72			5,941.46	120
4,021.58	2,117.52			8,070.06	121
18.50				147.50	122
421.23	843.95			2,546.80	123
3,428.20	5,226.54	4,315.63		14,595.68	124
303.37				410.01	125
2,245.38	329.42	345.00	21.00	5,054.35	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	228.29	118.65	
128	Chillicothe	61.41		
129	Churdan	779.10	1,497.39	737.82
130	Cincinnati	268.46	252.70	6.40
131	Clare	238.37	70.00	
132	Clarence	895.48	678.82	
133	Clarksville	646.93	1,252.66	629.79
134	Clayton	210.06	65.35	53.60
135	Clearfield	628.52	1,108.17	258.67
136	Cleghorn	542.38	100.00	
137	Clemons	263.69	351.52	
138	Clermont	481.51	432.20	
139	Clio	73.69		
140	Clover Hills—P.O. West Des Moines	34.56	62.00	
141	Clutier	339.35	286.35	
142	Coburg	260.67		
143	Coggon	1,620.20	269.52	433.95
144	Coin	1,019.11	79.13	
145	Colesburg	440.33	147.94	
146	College Springs	221.25	65.29	
147	Collins	2,445.16	174.73	
148	Colo	593.55	78.59	1.25
149	Columbus City	165.00	57.00	15.02
150	Columbus Junction	616.93	3,637.34	38.15
151	Colwell	239.55	39.28	
152	Conesville	147.38	334.44	
153	Conrad	619.52	1,053.86	90.41
154	Conway	112.59	43.85	50.59
155	Coon Rapids	11,088.55	870.06	19,104.79
156	Coppock	43.25		
157	Coralville—P.O. Iowa City	763.97	247.87	180.00
158	Correctionville	500.82	1,133.35	838.76
159	Corwith	1,273.49	125.00	476.00
160	Corydon	2,366.82	1,724.82	257.42
161	Cotter	27.30		
162	Coulter	550.45	27.00	71.85
163	Craig	451.71	467.02	
164	Crawfordsville	550.44		13.00
165	Cromwell	378.60		
166	Crystal Lake	11.70	296.69	10.00
167	Cumberland	466.26	1,339.54	220.00
168	Cumming	187.51	60.50	
169	Curlew	172.47	95.27	1.00
170	Cushing	293.64	322.37	95.09
171	Cylinder	168.16	68.02	
172	Dakota City	658.27	265.52	
173	Dallas	314.59	78.42	1.00
174	Dallas Center	2,761.03	791.02	610.06
175	Dana	216.43	68.73	
176	Danbury	533.61	1,024.69	55.00
177	Danville	237.12	140.12	
178	Davis City	401.58	581.58	
179	Dawson	181.20	94.00	
180	Dayton	789.24	793.59	15.00
181	Decatur City	155.60	28.00	8.00
182	Dedham	387.67	717.90	
183	Deep River	683.55	374.32	2.27
184	Defiance	417.22	249.23	5.00
185	Delaware	84.71		
186	Delhi	747.74	188.89	
187	Delmar	433.56	252.77	43.16
188	Deloit	203.45	137.52	
189	Delphos	2.00		
190	Delta	105.52	940.33	

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
1,447.30	391.41		22.00	2,207.65	127
118.64	17.50	392.50		590.05	128
3,357.05	2,357.59	1,459.08		10,188.03	129
938.82	300.15			1,766.53	130
700.45				1,008.82	131
4,151.75	2,210.82			7,936.87	132
4,114.58	3,416.72	4,677.44	50.42	14,788.54	133
140.60	74.48			544.09	134
1,121.14	836.32			3,952.82	135
822.39	782.62	820.00		3,067.39	136
378.66	63.19			1,057.06	137
2,381.06	2,705.89	675.00		6,675.66	138
371.14				444.83	139
321.94				418.50	140
945.91	605.95			2,177.56	141
296.92	44.83			602.42	142
4,530.43	8,835.90	6,432.67		22,122.67	143
875.75	1,006.06	1,190.00		4,170.05	144
533.50	1,122.85	920.00		3,164.62	145
957.64	181.70	315.00		1,740.88	146
556.13	1,526.47	1,032.50	10.00	5,744.90	147
2,180.64	1,916.21	567.36		5,337.60	148
362.78				599.80	149
2,258.90	4,347.34	4,075.68		14,974.34	150
248.40			209.40	736.63	151
549.06				1,030.88	152
3,179.70	1,883.39	756.00		7,582.88	153
1,128.89		35.08		1,371.00	154
720.00	51,851.24	2,185.00		85,819.64	155
				43.25	156
1,632.66	94.16			2,918.66	157
1,932.88	4,176.99	543.00	534.58	9,660.38	158
817.65	15,203.56	25.00		17,920.70	159
6,562.40	9,742.81	7,645.98	3.00	28,303.25	160
105.26	21.99			154.55	161
435.49	1,267.43	1,693.16	6.00	4,051.38	162
470.97	69.30	555.00		2,014.00	163
1,050.59	3,798.55	4,240.00	63.30	9,715.88	164
414.79				793.39	165
722.51				1,040.90	166
2,055.41	1,341.08			5,422.29	167
920.24				1,168.25	168
406.87			50.00	725.61	169
1,146.17	801.03		20.95	2,679.25	170
428.52		1,144.00		1,808.70	171
776.63	1,198.67	562.50	150.00	3,611.59	172
513.34				907.35	173
2,333.11	2,005.26	5,968.62	30.62	14,499.72	174
211.86				407.02	175
1,472.52	3,160.32	1,557.66	520.49	8,324.29	176
3,152.45	5,112.61			8,642.30	177
328.08	763.32	828.25	2.15	2,904.96	178
354.01	1,199.39		76.04	1,904.64	179
1,924.68	10,892.19	6,867.50	2.75	21,284.95	180
397.04	37.41			626.05	181
888.54	672.04			2,666.15	182
1,177.23	2,066.44	641.52		4,945.33	183
2,296.51	1,163.05			4,131.01	184
572.04				656.75	185
510.94	203.07			1,650.64	186
654.49	634.15	2,369.53		4,387.66	187
258.50	815.83	1,400.00	15.47	2,830.77	188
129.00				131.00	189
819.70	115.85			1,981.40	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	2,489.54	316.62	393.70
192	Derby	175.01	59.11	
193	DeSoto	214.58	68.05	
194	Dexter	694.54	608.87	134.22
195	Diagonal	906.00	132.00	
196	Dickens	609.45	50.00	
197	Dike	2,159.50	241.63	174.50
198	Dixon	336.28	197.08	
199	Dolliver	272.14		
200	Donahue	249.01	166.13	
201	Donnan	144.50		
202	Donnellson	397.50	1,022.17	42.28
203	Doon	1,328.65	573.61	282.14
204	Dougherty	275.45	198.50	12.00
205	Dow City	215.32	529.28	62.00
206	Dows	1,075.83	3,734.54	1,066.86
207	Drakesville	151.03	2.00	8.40
208	Dumont	1,274.54	67.02	927.40
209	Duncombe	852.70	130.00	
210	Dundee	223.27	163.70	
211	Dunkerton	445.94	559.00	1,401.36
212	Dunlap	814.52	1,377.97	183.54
213	Durango	205.57		
214	Durant	2,145.07	1,866.26	353.37
215	Dysart	2,872.50	2,096.12	397.70
216	Earlham	1,086.29	734.05	136.70
217	Earling	472.60	160.00	
218	Earlville	1,684.86	501.73	
219	Early	2,400.78	1,038.04	414.21
220	East Peru	200.18	85.14	
221	Eddyville	832.02	686.44	44.50
222	Edgewood	371.65	415.52	
223	Elberon	276.36	466.54	
224	Eldridge	314.05	256.45	22.36
225	Elgin	1,675.56	370.55	
226	Elkader	2,573.68	2,044.71	204.49
227	Elkhart	32.07		
228	Elk Horn	936.09	221.72	36.00
229	Elkport	83.44		
230	Elliott	494.61	1,228.59	1,939.41
231	Ellston	120.91	175.45	25.00
232	Ellsworth	444.84	360.00	45.00
233	Elma	1,956.14	1,298.09	59.09
234	Ely	206.22	88.64	
235	Emerson	1,128.09	388.51	46.00
236	Epworth	524.43	100.97	
237	Essex	627.36	1,516.98	151.00
238	Everly	1,129.85	530.86	960.34
239	Exira	878.85	952.68	150.80
240	Exline	160.36	133.60	
241	Fairbank	540.88	392.79	
242	Fairfax	245.47	269.75	54.80
243	Farley	4,541.02	453.76	496.98
244	Farmersburg	618.24	15.75	
245	Farmington	1,289.34	1,981.48	43.27
246	Farnhamville	200.00	440.00	
247	Farragut	391.14	665.12	
248	Fayette	983.08	1,012.48	765.62
249	Fenton	950.21	218.64	
250	Ferguson	679.88		
251	Fertile	552.42	50.00	
252	Floris	94.15		
253	Floyd	224.50	278.78	5.63
254	Fonda	1,180.66	1,128.99	167.45

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
2,288.11	8,544.89		1,611.33	15,644.19	191
718.04	16.50		11.92	980.58	192
550.88	91.91			925.42	193
1,608.17	4,536.37	4,545.00	124.80	12,251.97	194
495.76	1,455.82	3,170.09	40.00	6,199.67	195
416.04	35.00			1,110.49	196
104.00	9,956.88	1,150.00	285.66	14,072.17	197
445.46	812.42		702.66	2,493.90	198
166.30	1,785.47			2,223.91	199
318.13		50.00		783.27	200
164.56				309.06	201
1,496.13	510.45	1,805.00		5,273.53	202
1,058.65	1,058.52	1,037.50	17.55	5,356.62	203
398.65	161.12			1,045.72	204
4,840.48	1,131.76	1,019.50	89.12	7,887.46	205
3,023.39	2,283.29	562.74		11,746.65	206
111.67	50.00		333.33	656.43	207
1,206.23	1,623.85	762.50	165.81	6,027.35	208
661.36	1,361.70	902.00		3,907.76	209
357.96				744.93	210
589.13	5,917.66	1,344.55		10,257.64	211
2,299.49	5,611.70	1,985.00	570.16	12,842.38	212
7.65			5.50	218.72	213
1,315.97	2,444.05	4,902.44		13,027.16	214
2,995.30	19,769.13	206.25		28,337.00	215
962.18	3,454.87	3,378.75	171.69	9,924.53	216
1,467.21	1,097.92	2,437.50	94.55	5,729.78	217
517.21	8,687.53			11,391.33	218
1,784.96	2,118.84	600.00	50.00	8,406.83	219
541.96	77.23		76.50	981.01	220
1,122.26	1,720.73		37.17	4,443.12	221
1,443.42	1,924.93	1,096.25	94.49	5,346.26	222
496.83	247.92		204.56	1,692.21	223
610.09	6,325.70	367.50		7,896.15	224
2,059.80	1,091.37	1,109.86		6,307.14	225
9,194.33	8,261.83	2,928.75	284.81	25,492.60	226
64.80	2,354.69			2,451.56	227
2,443.26	744.64	800.81		5,182.52	228
568.02				651.46	229
757.66	775.26	435.00		5,630.53	230
414.68	20.65			756.69	231
501.29	5,159.33	2,440.00	41.68	8,992.14	232
3,678.78	1,414.43		44.96	8,451.49	233
1,316.03				1,610.89	234
941.83	1,344.29	2,825.00	43.74	6,717.46	235
999.95	1,291.97			2,827.32	236
2,295.43	4,329.83	1,616.44		10,537.04	237
1,254.91	1,182.59	1,545.00	12.50	6,616.05	238
1,357.70	4,582.57	1,177.98		9,100.58	239
546.69	86.96			927.61	240
1,448.14	6,381.74		476.93	9,240.48	241
1,569.24		1,030.00	10.00	3,179.26	242
563.51	1,528.45	382.50	1,418.65	9,384.87	243
963.22	634.42	955.00		3,186.63	244
1,483.36	3,297.78	450.00		8,545.23	245
570.00	7,408.26	575.00		9,193.26	246
1,023.24	1,021.91	1,765.00	356.69	5,223.10	247
3,649.49	1,992.86		9.00	8,412.53	248
899.32	1,113.74	864.00		4,045.91	249
119.17				799.05	250
542.06	145.00		80.69	1,370.17	251
68.89				163.04	252
1,304.34		537.50		2,350.75	253
2,043.25	18,651.96	10,907.50	191.75	34,271.56	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.....	840.61	955.81	275.90
256	Fort Atkinson.....	197.95	605.00	
257	Fostoria.....	203.22	49.99	13.00
258	Franklin—R. F. D. West Point.....	35.59		
259	Fraser.....	162.80		
260	Fredericksburg.....	753.62	191.72	1,625.23
261	Frederika.....	100.10	107.50	
262	Fredonia—P. O. Columbus Junction.....	95.25		
263	Fremont.....	852.25	300.00	
264	Galt.....	366.57	63.00	10.00
265	Galva.....	1,657.79	22.00	6,173.56
266	Garber.....	123.19	156.22	
267	Garden Grove.....	397.93	610.78	2.00
268	Garnaville.....	382.40	1,171.21	9.00
269	Garner.....	990.55	1,686.02	35,253.28
270	Garrison.....	592.34	546.58	39.96
271	Garwin.....	434.58	147.54	137.14
272	Geneva.....	187.20	47.36	
273	George.....	1,328.30	1,503.68	1,211.34
274	Gilbert.....	184.98	142.97	1.00
275	Gilbertville.....	364.03	107.61	
276	Gilman.....	388.18	449.74	
277	Gilmore City.....	1,156.87	800.00	868.50
278	Gladbrook.....	754.05	1,089.57	221.55
279	Glidden.....	3,731.54	1,176.58	430.62
280	Goldfield.....	594.02	574.93	37.10
281	Goodell.....	1,150.39		20.00
282	Goose Lake.....	220.30		
283	Gowrie.....	1,605.09	1,388.09	
284	Graettinger.....	676.47	1,564.01	82.61
285	Graf.....	166.50		
286	Grafton.....	934.77	164.40	
287	Grand Junction.....	523.15	960.58	5,239.46
288	Grand Mound.....	1,067.03	1,055.46	1,029.59
289	Grand River.....	283.06	558.87	2.50
290	Grandview.....	282.65		
291	Granger.....	488.47	484.31	
292	Grant.....	973.58	12.03	
293	Granville.....	1,986.82	225.14	142.50
294	Gravity.....	828.82	260.01	
295	Gray.....	142.09	98.59	
296	Greeley.....	477.09	128.95	
297	Greene.....	908.70	1,572.93	296.94
298	Greenfield.....	1,275.79	1,835.11	1,827.46
299	Green Island.....	171.66	60.50	
300	Greenville.....	204.45	27.00	3.79
301	Grimes.....	1,660.20	31.08	
302	Griswold.....	1,687.57	2,495.28	105.55
303	Gruver.....	131.00	60.00	
304	Guernsey.....	320.82	4.49	
305	Guttenberg.....	4,332.14	2,573.72	1,941.39
306	Halbur.....	423.89	304.00	
307	Hamilton.....	141.87	90.75	
308	Hancock.....	1,889.60	67.08	1,447.18
309	Haulontown.....	152.14	85.62	28.34
310	Hansell.....	81.68	174.84	
311	Harcourt.....	212.68	213.00	
312	Hardy.....	280.34	90.48	
313	Harper.....	172.48	99.69	
314	Harpers Ferry.....	286.26	18.00	
315	Harris.....	228.97	752.00	377.21
316	Hartford.....	125.12		
317	Hartley.....	2,256.09	1,652.19	1,083.62
318	Hartwick.....	101.49	27.03	

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
3,723.09	8,228.11			14,023.52	255
764.98	327.64	500.00	810.20	3,205.77	256
289.86	95.63			651.70	257
416.63				452.22	258
271.80				434.60	259
2,534.84	15,536.99			20,642.40	260
430.47	22.37	173.50		833.94	261
26.96				122.21	262
990.16	486.42	2,021.00	44.85	4,694.68	263
159.89				599.46	264
3,052.81	2,523.30	1,639.25		15,068.71	265
1,374.97	42.90			1,697.28	266
767.41	748.88		40.24	2,567.24	267
994.94	1,212.51	1,765.00	183.42	5,718.48	268
3,697.88	9,914.73	6,410.57		57,953.03	269
1,316.16	1,260.06	1,450.00		5,205.10	270
1,045.30	1,387.67	1,225.00		4,377.23	271
891.68	120.10		25.50	1,271.84	272
2,669.55	4,277.65	1,757.50	105.92	12,853.94	273
456.42	712.24			1,497.61	274
464.05			740.00	1,675.69	275
1,455.86	7,067.68		116.24	9,477.70	276
3,187.76	2,697.80	2,681.42		11,392.35	277
4,242.95	5,467.11	5,340.34	84.10	17,199.67	278
1,949.50	24,616.16	11,580.37	31.25	43,516.02	279
1,522.99	2,852.44	1,762.37		7,343.85	280
262.41	10,796.20			12,229.00	281
146.49	476.19	2,095.21		2,938.19	282
6,216.20	22,346.77	10,583.76		42,139.91	283
1,854.73	1,619.57	3,640.49		9,437.88	284
				166.50	285
658.99	4,125.67	1,180.00		7,063.83	286
3,305.57	2,849.35	2,033.33	301.09	15,212.53	287
961.43	2,207.57			6,321.08	288
526.28	73.22		72.50	1,516.43	289
871.39	51.19			1,205.23	290
18.54	3,705.12	3,845.50		8,541.94	291
425.26	54.06			1,464.93	292
1,182.47	571.26	1,766.25	87.54	5,961.98	293
809.00	249.72			2,147.55	294
844.97	698.97	695.00		2,479.62	295
1,122.82	140.00			1,868.86	296
4,741.46	6,576.56	2,550.00		16,646.59	297
4,303.38	119,392.40	14,844.63	4.00	143,482.77	298
782.44				1,014.60	299
245.07	6.00		30.47	516.78	300
450.66	54,585.34	853.75	12.18	57,593.21	301
2,889.04	6,828.95			14,006.39	302
167.78				358.78	303
902.98				1,228.29	304
5,643.10	25,084.74	10,226.25	6,237.50	56,038.84	305
2,822.57	300.68			3,851.14	306
100.60	170.62			503.84	307
596.23	492.53	39.80	399.77	4,932.19	308
477.55	74.50	753.37	35.76	1,607.28	309
398.23	45.00	370.00		1,069.75	310
1,491.63	393.75	782.00		3,093.06	311
375.21	25.00			771.03	312
579.04				851.21	313
728.60	370.67			1,403.53	314
569.62	849.47	1,606.67	19.13	4,403.07	315
509.41	3.25			637.78	316
4,658.80	38,685.04	20,500.75	205.00	69,042.39	317
977.52				1,106.04	318

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	219.30	80.13	
320	Hastings	681.98	103.68	
321	Havelock	1,220.70	696.13	
322	Hawkeye	121.58	1,275.49	20.00
323	Hayesville	174.74	198.66	
324	Hazleton	157.03	146.75	99.00
325	Hedrick	8,402.75	510.00	
326	Henderson	46.71	187.94	6.50
327	Hepburn	20.96		
328	Hills	147.00	890.91	
329	Hillsboro	779.18		
330	Hinton	784.05	1,355.08	8.00
331	Holland	161.20	103.28	
332	Holstein	3,543.42	1,904.06	108.57
333	Holy Cross—P.O. N. Buena Vista	308.29		
334	*Hopeville—P.O. Murray			
335	Hopkinton	1,104.49	1,140.37	
336	Hornick	259.39	390.00	
337	Hospers	447.09	588.93	412.68
338	Hubbard	825.92	1,471.48	53.61
339	Hudson	768.07	544.47	16.45
340	Hull	3,248.21	760.12	1,822.65
341	Humeston	861.38	717.07	139.94
342	Hurstville	222.50	70.00	25.00
343	Huxley	514.51	25.50	
344	Imogene	244.85	115.95	
345	Inwood	743.62	1,091.79	127.28
346	Ionia	128.77	107.40	14.00
347	Ireton	1,315.06	621.29	
348	Irwin	1,101.17	103.22	
349	Jackson Junction	143.20		
350	Jamaica	413.16	720.00	
351	Janesville	235.26	.76	1,397.38
352	Jesup	524.60	699.48	75.50
353	Jewell Junction—P.O. Jewell	1,318.40	1,306.47	513.42
354	Joice	182.50	204.20	28.20
355	Jolley	167.14	217.75	20.60
356	Kalona	674.21	1,072.19	43.00
357	Kamrar	1,245.92	120.00	45.00
358	Kanawha	774.10	4,682.05	290.88
359	Kellerton	659.35	380.17	55.20
360	Kelley	422.28		28.00
361	Kellogg	708.66	726.29	
362	Kensett	1,040.01		
363	Kent	74.95		
364	Keosauqua	1,445.93	554.84	
365	Keota	803.87	980.71	768.29
366	Keswick	105.84	50.40	
367	Keystone	910.99	1,017.90	298.16
368	Kimballton	5,510.44	136.67	
369	Kingsley	763.68	1,407.85	1,045.60
370	Kinross	54.60		
371	Kirkman	257.05	138.00	10.00
372	Kirkville	243.61		
373	Kiron	216.04	60.00	15.00
374	Klemme	1,242.65	203.87	84.00
375	Knierim	690.00	190.00	
376	Lacona	476.14	498.21	23.00
377	Ladora	341.35	47.48	
378	Lake Mills	2,133.51	1,937.66	1,927.07
379	Lake Park	880.09	979.35	675.21
380	Lakeside—P.O. Storm Lake	68.45	312.38	16.22
381	Lake View	2,587.03	2,656.14	4,614.82
382	Lakota	1,191.00	880.24	45.91

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
455.89	4.50			759.82	319
448.09	75.09	476.75	1,000.00	2,785.59	320
304.51	1,403.44	622.50		4,247.28	321
2,060.76	1,182.69	1,944.00		6,004.52	322
264.71	38.73			676.84	323
813.11				1,215.89	324
747.49	1,402.85		70.00	11,133.09	325
1,249.13	50.45	5.00		1,545.73	326
186.46				207.42	327
1,249.09				2,287.00	328
406.39				1,185.57	329
1,124.33	3,918.51			7,189.97	330
561.08				825.56	331
3,494.28	4,462.61	6,900.00		20,412.94	332
220.04	419.67		3.29	951.29	333
					334
1,493.85	10,879.03	9,534.21	303.00	24,454.95	335
933.79	659.87	3,401.60		5,644.65	336
5,144.55	1,042.12	2,220.00	27.20	9,882.57	337
1,452.67	3,300.36	754.56		7,858.60	338
1,457.99	8,746.76		50.00	11,583.74	339
6,195.41	3,545.43	2,736.56		18,308.38	340
1,295.72	3,869.51	10,182.51	659.31	17,725.44	341
373.54				691.04	342
317.60	630.06	1,420.00	8.00	2,915.67	343
2,134.78	2,323.89		662.48	5,481.95	344
2,030.10	9,381.35	3,062.50		16,436.64	345
764.62				1,014.79	346
2,965.60	2,735.69	4,268.84		11,906.48	347
	1,308.42			2,512.81	348
1,747.10				1,890.30	349
402.19	178.85	725.00	82.67	2,521.87	350
430.50	547.95	356.25		2,968.10	351
1,771.40	4,761.42		50.00	7,882.40	352
27,537.00	3,662.67	4,185.74		38,523.70	353
1,019.02	87.22	158.75	79.50	1,759.39	354
312.26				717.75	355
2,509.56	1,933.30	600.00	81.25	6,913.51	356
795.92	690.31			2,897.15	357
3,422.20	3,500.96	1,353.23	167.90	14,191.32	358
531.84	464.08	2,265.00		4,355.64	359
344.40	1,959.93	545.00		3,299.61	360
3,998.48	2,248.98	1,793.96		9,476.37	361
450.65	1,258.60	1,339.50		4,118.77	362
419.18		563.28		1,057.41	363
844.57	1,801.26			4,646.60	364
5,359.35	3,190.17	9,685.00	344.79	21,132.18	365
895.74	9.25			1,061.23	366
984.60	686.68	3,980.50		7,878.83	367
338.37	8,019.42	4,135.05		18,139.95	368
1,928.91	4,425.47	1,025.00		10,596.51	369
326.94		206.30	4.14	591.98	370
122.40	322.45	730.00		1,579.90	371
410.63				654.24	372
1,018.95	381.76			1,091.75	373
1,471.21	1,158.12	1,472.50		5,632.35	374
1,620.28				2,500.28	375
962.69				1,960.04	376
636.76	1,032.66			2,058.25	377
4,461.73	37,138.51	13,091.25	646.24	61,335.97	378
1,630.96	4,421.60	6,056.25	117.50	15,760.96	379
208.48	11.60			617.13	380
5,013.95	32,922.04	1,850.00	3,768.33	53,412.31	381
548.79	1,476.79	1,512.50	1,140.40	6,795.63	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	1,592.28	1,890.44	9,376.84
384	Lamont	363.45	706.04	
385	Lamotte	331.82	399.72	
386	Lanesboro	424.98	622.40	13.05
387	Lansing	2,142.09	1,840.81	362.76
388	LaPorte City	1,344.61	2,681.17	2,840.81
389	Larchwood	987.80	20.17	
390	Larrabee	285.34	42.00	
391	Latimer	426.81	180.00	
392	Laurel	176.78	36.01	
393	Laurens	4,071.35	1,654.26	119.46
394	Lawler	1,222.44	1,209.00	
395	Lawton	263.76	96.58	44.00
396	LeClaire	1,141.62	626.13	
397	Ledyard	441.99	959.25	
398	LeGrand	211.77	18.00	
399	Lehigh	836.07	983.83	166.68
400	Leighton	163.46		
401	Leland	254.74	23.87	
402	Lenox	2,305.00	1,927.23	2,265.70
403	LeRoy	144.20		166.33
404	Lester	517.15	447.43	32.50
405	Letts	197.00	190.00	
406	Lewis	449.53	229.93	60.00
407	Libertyville	152.16	201.25	4.25
408	Lidderdale	390.26	362.87	
409	Lime Springs	438.15	851.32	157.68
410	Lincoln	1,128.58	56.55	
411	Linden	461.32	62.85	
412	Lineville	239.77	398.20	176.13
413	Linn Grove	1,066.89	76.68	
414	Lisbon	364.46	717.98	59.90
415	Liscomb	139.00	52.33	
416	Littleport	131.45	188.51	
417	Little Rock	1,444.08	574.92	853.00
418	Little Sioux	145.21		
419	Livermore	1,274.54	98.50	65.35
420	Lockridge	336.24	61.74	
421	Logan	594.74	1,679.44	265.00
422	Lohrville	1,273.33	1,209.30	870.66
423	Lone Rock	264.17		
424	Lone Tree	1,323.27	672.75	
425	Long Grove	208.82	111.45	25.00
426	Lorimor	723.01	449.98	30.00
427	Lost Nation	1,352.04	216.80	257.51
428	Lovilia	1,728.74	210.38	
429	Lowden	446.31	393.34	92.00
430	Low Moor	439.88	57.50	
431	Luana	184.17		
432	Lucas	250.02	416.83	32.39
433	Luther	244.37		
434	LuVerne	718.61	3,543.68	1.00
435	Luxemburg—P.O. New Vienna	121.44	12.00	
436	Luzerne	229.89	120.00	
437	Lynnville	278.40	426.31	10.00
438	Lytton	704.60	445.43	53.06
439	McCalisburg	305.29	145.52	
440	McCausland	23.00	61.63	
441	McClelland	412.58	128.39	3.00
442	McGregor	984.06	2,107.84	579.70
443	McIntire	323.69	319.52	
444	Macedonia	267.50	157.50	
445	Macksburg	90.15	8.00	48.75
446	Magnolia	113.48	63.91	25.14

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
1,782.60	75,088.34	19,611.24		109,341.74	383
1,141.69	809.60			3,020.78	384
616.42	555.10			1,903.12	385
479.40	12,875.79	648.50	460.42	15,524.54	386
5,016.36	6,011.00	3,499.24		18,873.16	387
30,687.85	25,155.39	17,385.00	489.39	80,584.22	388
80.51	7,725.10	1,330.00	500.00	10,652.58	389
304.69	528.67	687.50		1,848.20	390
852.92	1,279.75			2,739.48	391
809.44				1,022.23	392
2,095.51	15,301.08			23,241.66	393
1,808.88	5,172.47			9,412.79	394
525.23	469.78		220.00	1,619.35	395
2,140.98	457.90	111.20	117.74	4,595.57	396
1,078.90	1,356.58	661.50		5,098.22	397
780.90				1,010.67	398
733.76	8,894.97	1,705.00	1.21	13,321.52	399
176.16				339.62	400
637.79	20.50			936.90	401
3,187.21	32,494.43	5,768.13	244.30	48,192.00	402
155.14	62.27			527.94	403
904.24	1,170.26			3,071.58	404
1,803.15		100.00		2,290.15	405
1,379.49	1,874.28	825.00	95.07	4,913.30	406
577.77			25.00	960.43	407
436.77	90.20	176.00		1,456.10	408
2,325.56	1,149.81	2,020.62		6,943.14	409
651.32	501.46			2,337.91	410
617.97	1,175.30	815.00		3,132.44	411
684.04	193.78			1,691.92	412
217.24	1,273.42	766.24		3,400.47	413
3,677.55	2,416.43	3,832.48	190.67	11,259.47	414
528.83	210.44		407.14	1,337.74	415
295.53			98.57	714.06	416
881.52	1,016.48	890.03	286.09	5,946.12	417
224.79	2,717.09	676.05		3,763.14	418
5,361.44	9,848.62		55.00	16,703.45	419
351.97	171.70		126.91	1,048.56	420
5,019.66	7,197.41	5,096.12		19,852.37	421
2,279.99	2,833.41	4,947.00		13,413.69	422
163.80	696.52			1,124.49	423
1,230.37	3,457.57		19.63	6,703.59	424
289.02	1,289.10			1,923.39	425
1,349.40	153.51	1,525.00		4,230.90	426
1,214.52	1,043.21	1,120.00	1,584.60	6,788.68	427
591.01				2,530.13	428
2,656.96	1,569.24	1,273.80		6,431.65	429
728.74	2,793.01	1,155.00		5,174.13	430
310.69	13,249.88			13,744.74	431
894.27	33.46		20.02	1,046.99	432
244.74	637.26	56.25		1,182.62	433
1,447.50	1,131.10			6,841.87	434
711.21				844.65	435
325.96				675.85	436
945.99	137.79			1,798.49	437
7,635.76	1,293.59	5,300.00	24.45	15,456.89	438
829.38	92.21	120.00		1,492.40	439
101.80			23.94	210.37	440
469.67	1.38	842.50	12.50	1,870.02	441
2,250.92	111,658.56	4,117.08		121,698.16	442
807.86				1,451.07	443
535.11	1,261.69	603.91		2,825.71	444
396.29	119.10	60.00	26.55	748.84	445
647.80	100.93	300.00		1,251.26	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	793.25	134.50	
448	Mallard	973.05	300.00	
449	Maloy			
450	Malvern	1,695.10	1,487.22	
451	Manilla	769.37	1,238.54	19.17
452	Manly	743.33	1,444.30	1,253.23
453	Manning	1,566.12	3,594.10	1,952.94
454	Manson	1,176.06	2,069.55	1,060.76
455	Mapleton	1,333.29	1,850.58	234.92
456	Marathon	1,413.78	216.65	12.40
457	Marble Rock	447.42	3,036.78	
458	Marcus	15,214.24	1,808.48	313.48
459	Marne	569.81	37.30	10.00
460	Marquette	495.80	240.14	2.80
461	Martelle	388.79	88.69	74.04
462	Martensdale	136.86		
463	Martinsburg	108.00		
464	Marysville—R. F. D. Hamilton	39.45	42.50	10.22
465	Masonville	217.02	37.12	
466	Massena	666.29	359.53	82.56
467	Matlock	253.22	109.47	38.60
468	Maurice	446.15	30.59	
469	Maxwell	849.27	875.34	213.63
470	Maynard	1,239.37		
471	Maysville—R. F. D. Walcott	49.00		
472	Mechanicsville	3,556.37	299.05	420.00
473	Mediapolis	626.22	332.30	5.68
474	Melbourne	359.20	442.23	
475	Melcher	1,208.79	1,229.52	13.00
476	Melrose	1,398.50		55.93
477	Melvin	341.22	173.71	168.09
478	Menlo	6,420.34	674.48	
479	Meriden	911.33		
480	Merrill	789.80	2,052.23	199.72
481	Meservey	162.15	772.70	
482	Middletown	175.23	39.02	
483	Miles	330.30	170.27	
484	Milford	1,780.80	1,298.54	428.40
485	Millersburg	354.12	315.78	
486	Millerton	62.31	61.34	42.10
487	Milo	466.29	653.79	1.00
488	Milton	290.78	871.58	32.75
489	Minburn	196.79	189.21	113.89
490	Minden	1,057.70	63.43	
491	Mingo	202.81	70.00	
492	Mitchell	142.77	22.50	
493	Mitchellville	765.81	876.00	10.39
494	Modale	398.93	194.96	
495	Mondamin	306.00	98.08	4,041.00
496	Moneta	179.54		
497	Monmouth	125.00	65.00	
498	Monona	2,090.09	1,645.67	1,262.80
499	Monroe	774.73	1,879.78	10.00
500	Montezuma	1,570.10	1,036.02	1,300.35
501	Montour	117.45	602.50	
502	Montrose	325.48	453.42	26.79
503	Moorhead	259.60	271.55	
504	Moorland	223.26	133.22	188.00
505	Moravia	592.71	415.00	12.00
506	Morley	108.00		
507	Morning Sun	531.69	797.44	10.00
508	Morrison	152.00		26.23
509	Moulton	561.37	165.16	47.56
510	Mount Auburn	310.27	38.99	

—EXPENDITURES—Continued

Total street depart- ment expenditures	Total municipal indus- tries expenditures	Total bond expendi- tures	Total miscellaneous expenditures	Grand total of expenditures	Number
736.49	1,018.85			2,683.09	447
515.90	1,595.45	2,252.50		5,630.90	448
319.09				319.09	449
5,383.17	11,513.34	11,534.92		31,613.75	450
1,793.18	23,575.40	2,625.00	168.08	30,188.74	451
5,174.74	3,639.72	6,982.50	172.14	19,409.96	452
8,959.56	102,685.48	19,062.13		137,820.33	453
3,839.92	11,518.23	9,900.00	112.50	29,677.02	454
3,587.97	27,397.46	20,299.24		54,703.46	455
2,016.28	11,655.64	555.03		15,869.78	456
1,325.21	1,248.08		2,220.00	8,277.49	457
4,171.49	6,117.11	18,540.63	95.81	46,261.24	458
556.45	502.52	1,126.57		2,802.65	459
951.96	1,449.90	7,094.68		10,235.28	460
462.58	1,574.81	780.00	95.09	3,464.00	461
399.14		29.00		565.00	462
271.13	29.41			408.54	463
163.62	15.00			270.79	464
491.50	168.36		99.53	1,013.53	465
1,705.01	1,305.61	1,570.00		5,689.00	466
374.68	120.44			896.41	467
926.59	757.65	1,962.83		4,123.81	468
1,517.99	1,978.58	1,489.40	121.21	7,045.42	469
1,719.23	1,162.29			4,120.89	470
95.15				144.15	471
898.57	1,675.27	1,019.23		7,868.49	472
4,161.53	5,790.07			10,915.80	473
2,101.56	1,461.63	1,691.25	37.50	6,093.37	474
617.48	1,890.49	743.75		5,703.03	475
480.69	19.07	1,074.43		3,028.62	476
67.64	58.35	1,090.00	77.00	2,585.01	477
527.68	324.66	1,358.61		9,305.77	478
32.45	179.95			1,123.73	479
2,781.12	690.76		4.12	6,517.75	480
563.01	447.63		31.70	1,977.19	481
458.77				673.02	482
1,204.78	1,744.98			3,450.33	483
6,293.24	22,152.04	10,280.00	1,287.50	43,520.52	484
813.64	26.91	29.45		1,539.90	485
242.93				408.68	486
1,567.11	4,367.81			7,056.00	487
1,576.79	312.51	575.00	5.50	3,664.91	488
494.73	182.47			1,177.09	489
567.32	992.26	60.00	53.90	2,794.61	490
823.13		397.50	2.77	1,496.21	491
355.06	51.86			572.19	492
1,387.77	3,247.02	2,300.00		8,586.99	493
648.97	6,418.02	2,132.50		9,793.38	494
612.72	466.83	1,900.11	1,722.47	9,147.21	495
182.20				361.74	496
481.35	25.00			696.35	497
2,494.20	5,025.32	5,212.50		17,730.58	498
3,353.03	2,319.83	2,560.00		10,897.37	499
3,268.82	32,604.05	11,314.60	209.16	51,303.10	500
675.36	96.29			1,491.60	501
809.36	385.69		23.29	2,024.03	502
1,697.55	883.52		54.79	3,167.01	503
393.82				938.30	504
3,623.67	418.59	100.72		5,162.69	505
428.47				536.47	506
1,757.81	2,284.27	1,562.50	37.50	6,981.21	507
332.00	20.00			530.23	508
729.24	2,900.63	5,525.67		9,929.63	509
783.46	29.94	215.00		1,377.66	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.....	1,402.94	2,143.46	1,428.58
512	Mount Sterling.....	156.76	50.00	8.00
513	Mount Union.....	744.87	48.92	
514	Mount Vernon.....	3,430.88	844.48	2,105.17
515	Moville.....	921.63	262.84	127.70
516	Murray.....	818.19	423.65	20.00
517	Nashua.....	3,708.52	2,090.24	588.99
518	Nemaha.....	190.47	86.36	
519	Neola.....	777.26	1,205.80	44.20
520	New Albin.....	837.99	1,150.30	
521	Newell.....	820.79	1,327.46	659.08
522	Newhall.....	458.03	853.02	
523	New Hartford.....	746.79	483.23	15.00
524	New Liberty.....	232.26	155.96	
525	New London.....	1,331.30	1,750.05	25.00
526	New Market.....	492.94	935.00	20.06
527	New Providence.....	138.67	249.02	
528	New Sharon.....	829.37	1,600.14	798.20
529	New Vienna.....	742.48	227.26	2.00
530	New Virginia.....	295.99	283.36	
531	Nichols.....	318.36	271.48	
532	Nodaway.....	244.71	78.00	
533	Nora Springs.....	739.21	1,470.04	192.00
534	Northboro.....	241.50		
535	North Buena Vista.....	292.79		
536	North English.....	424.94	1,390.45	487.32
537	North Liberty.....	255.54	68.03	19.50
538	North Washington.....	192.52	55.80	521.73
539	Northwood.....	1,490.38	1,177.63	1,034.56
540	Norwalk.....	730.52		
541	Norway.....	484.03	746.24	34.90
542	Numa.....	221.66	2.00	
543	Oakland.....	1,684.98	1,481.73	
544	Oakville.....	188.95	381.74	21.50
545	Ocheyedan.....	11,179.79	787.62	40.18
546	Odebolt.....	1,295.38	2,357.04	695.13
547	Ogden.....	1,373.05	1,892.57	131.15
548	Okoboji.....	990.53	648.00	1,745.30
549	Olds.....	235.38	15.20	
550	Old Town—P.O. Milford.....	151.95		
551	Olin.....	1,296.15	1,338.70	404.00
552	Ollie.....	172.62	380.53	18.50
553	Oneida.....	43.99	14.40	
554	Onslow.....	483.78		
555	Orange City.....	3,585.95	2,313.24	1,648.19
556	Orchard.....	161.44	274.58	
557	Orient.....	862.00	222.56	
558	Orleans—P.O. Spirit Lake.....	520.52	421.54	
559	Ossian.....	771.73	980.42	199.30
560	Osterdock.....	27.50		
561	Oto.....	467.45	385.84	.50
562	Ottosen.....	142.65	74.72	20.96
563	Owasa.....	204.91		
564	Oxford.....	1,498.63	868.72	23.00
565	Oxford Junction.....	549.48	633.14	7.40
566	Oyens.....	323.47	9.50	
567	Pacific Junction.....	433.21	134.62	
568	Packwood.....	704.17	1.00	
569	Palmer.....	439.41	407.16	32.02
570	Palo.....	206.20	60.66	
571	Panama.....	614.80	745.59	
572	Panora.....	2,954.30	1,223.21	
573	Parkersburg.....	1,062.20	1,286.83	828.65
574	Parnell.....	223.97	405.73	11.00

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
7,298.89	13,559.33	6,517.60		32,350.80	511
460.67				675.43	512
225.93		7.47		1,027.19	513
47,408.01	10,580.35	1,282.50	481.61	66,133.00	514
2,446.83	4,725.20		1,455.39	9,939.59	515
1,166.73	605.05			3,033.62	516
4,048.22	4,786.39	1,475.00		16,697.36	517
333.26	3.45		47.55	661.09	518
827.64	10,871.22	4,712.31		18,438.43	519
2,315.20	1,191.42	1,315.00	27.50	6,837.41	520
4,009.44	5,637.75	6,407.19	348.00	19,209.71	521
1,136.02	849.38	450.00	57.16	3,803.61	522
849.92	833.65	6,704.18	413.59	10,046.36	523
280.39				668.61	524
2,088.49	44,690.44	8,245.33		58,130.61	525
929.03	489.76			2,866.79	526
255.60	47.52	19.00		709.81	527
1,394.38	3,015.78	2,300.00		9,937.87	528
646.00	713.84		14.63	2,346.21	529
778.48	36.10			1,393.93	530
734.11	160.10		33.15	1,517.20	531
531.98	50.00			904.69	532
3,610.33	2,607.48		629.80	9,248.86	533
228.96	16.00	50.00		536.46	534
108.40			6.88	408.07	535
2,550.13	2,182.19	3,348.34	55.96	10,439.33	536
593.71	35.00			971.78	537
441.50				1,211.55	538
4,050.91	2,908.55	2,381.74	1,001.22	14,044.99	539
619.41				1,349.93	540
1,295.43	1,087.64			4,248.24	541
199.62				423.28	542
2,684.34	4,404.35	2,267.82	11.97	12,535.19	543
660.27	14.46			1,266.92	544
1,541.46	1,758.62	332.50	108.26	15,748.43	545
4,153.14	6,353.48		2,294.67	17,148.84	546
2,884.36	25,596.18	10,262.50		42,139.81	547
4,436.97	2,629.20	3,691.85	254.18	14,396.03	548
301.96	23.71			576.25	549
344.25				496.20	550
2,632.46	3,238.02	838.76		9,748.09	551
636.37	79.04			1,287.06	552
96.08			25.00	179.47	553
1,174.54	810.13		75.00	2,543.45	554
4,551.34	37,380.88	6,449.30	3,730.97	59,659.87	555
356.03		513.75		1,305.80	556
200.00	6,863.80		1,550.00	9,698.36	557
1,009.47	322.29		318.37	2,592.19	558
3,120.98	2,252.40	1,112.84		8,437.67	559
171.68			3.00	202.18	560
561.51	766.69	580.00	544.72	3,306.71	561
723.44	272.73	455.00	35.91	1,725.41	562
166.16			139.54	510.61	563
2,163.49	685.60	860.50		6,099.94	564
1,234.86	3,079.67	1,867.50		7,372.05	565
435.25				768.22	566
878.58	48.15			1,494.56	567
192.93				898.10	568
424.79	2,873.41	275.00		4,451.79	569
948.98				1,215.84	570
365.08	434.69	168.75		2,328.91	571
2,316.31	18,228.98	2,225.05	25.00	26,972.85	572
2,715.67	6,170.47	3,387.50		15,451.32	573
351.95	36.93	390.00	223.58	1,643.16	574

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
575	Paton	472.71	2,196.32	48.40
576	Patterson	63.08		
577	Paullina	2,158.23	2,687.81	88.28
578	Peosta	64.00		
579	Persia	514.58	467.58	
580	Peterson	681.40	598.03	292.00
581	Pierson	885.27	370.30	330.07
582	Pilot Mound	463.31	126.61	16.00
583	Pioneer	197.24	6.00	
584	Pisgah	145.91	752.90	
585	Plainfield	556.33	806.06	5.32
586	Plain View—R.F.D. Walcott	148.26		
587	Plano	176.95		
588	Pleasanton	144.85	32.00	
589	Pleasant Plain	33.00		
590	Pleasantville	853.31	573.75	184.50
591	Plover	258.70	81.39	2.00
592	Plymouth	720.97	270.00	
593	Pocahontas	1,272.05	1,952.57	842.25
594	Polk City	345.09	168.50	
595	Pomeroy	1,224.89	1,150.76	443.30
596	Popejoy	405.31	217.58	19.82
597	Portsmouth	418.35	239.96	21.00
598	Postville	5,560.21	721.86	4,980.83
599	Prairieburg	438.09	16.00	
600	Prairie City	718.46	1,847.25	
601	Prescott	422.92	622.60	13.00
602	Preston	1,710.06	849.26	147.61
603	Primghar	663.32	1,276.07	325.73
604	Princeton	278.06	162.50	
605	Promise City	270.05	12.00	
606	Protivin	216.81	57.76	22.80
607	Pulaski	151.81	90.00	25.00
608	Quasqueton	253.19	125.27	23.61
609	Quimby	360.23	138.60	17.35
610	Radcliffe	1,680.49	569.57	
611	Rake	588.48	365.93	
612	Ralston	385.32	232.70	
613	Randalia	138.53		1.50
614	Randall	396.34	79.05	4.00
615	Randolph	415.64	26.95	
616	Rathbun	260.11	164.00	
617	Readlyn	729.51	495.19	
618	Reasnor	215.30	23.78	
619	Redding	90.56	27.55	
620	Redfield	766.80	1,202.49	34.28
621	Reinbeck	1,080.67	1,471.00	112.00
622	Rembrandt	386.55	700.62	
623	Remsen	979.62	3,926.73	1,207.64
624	Renwick	827.30	546.26	25.00
625	Rhodes	551.64	228.91	
626	Riceville	1,642.22	758.86	1,267.90
627	Richland	329.47	386.94	
628	Ricketts	258.83	140.00	20.42
629	Ridgeway	615.73	236.48	
630	Rinard	79.70	20.00	24.00
631	Ringsted	1,077.12	495.00	
632	Rippey	482.60	333.52	1.00
633	Riverside	505.54	423.90	15.66
634	Riverton	298.60	250.89	58.00
635	Robins	95.58		
636	Rock Falls	219.10		31.00
637	Rockford	481.97	1,623.24	150.00
638	Rock Valley	1,095.65	1,711.88	650.39

—EXPENDITURES—Continued

Total street depart- ment expenditures	Total municipal indus- tries expenditures	Total bond expendi- tures	Total miscellaneous expenditures	Grand total of expenditures	Number
380.75	6,497.12	1,150.00		10,745.30	575
203.74				266.82	576
4,640.21	25,072.55	1,450.00	524.50	36,621.58	577
180.30				244.30	578
2,524.18	1,846.64		261.54	5,614.52	579
1,048.90	4,135.60	920.00		7,675.93	580
952.36	2,745.52			5,283.52	581
142.02	2,617.73			3,366.57	582
171.22				374.40	583
1,603.07	1,262.11	1,120.00		4,883.99	584
785.45	110.44			2,263.60	585
92.24		5.00		245.50	586
296.59				473.54	587
137.81	44.30			358.96	588
185.46	184.13	16.00	15.70	434.29	589
970.81	1,721.78	3,047.06		7,351.21	590
258.40	724.68	666.29		1,991.46	591
657.60	514.17			2,162.74	592
6,213.61	42,562.87	8,261.94	163.38	61,268.67	593
674.72	76.96	104.00		1,369.27	594
2,716.40	2,271.50	6,815.00		14,621.85	595
334.06		30.00	3.00	1,009.77	596
750.65	645.02	150.00		2,224.98	597
1,984.35	12,573.09	6,759.28		32,579.62	598
151.07	645.17			1,250.33	599
1,415.60	2,045.62	178.75		6,205.68	600
733.38				1,791.90	601
1,920.80	10,666.16	10,056.71	1.68	25,352.28	602
2,622.25	23,824.09	11,770.00	37.50	40,518.96	603
1,015.98	57.52	590.00		2,104.06	604
270.75	56.27			609.07	605
705.82	718.48			1,721.67	606
561.00	380.00			1,207.81	607
255.84	433.81	5.00	50.04	1,146.76	608
305.22	893.52	1,840.00	12.00	3,566.92	609
599.17	1,703.06	284.08		4,836.37	610
801.25	651.65	830.00	64.00	3,301.31	611
304.20				922.22	612
250.50				390.53	613
189.76				669.15	614
136.72	5,206.60	1,550.70	789.00	8,125.61	615
9.60				433.71	616
527.04	9,630.27	1,385.00		12,767.01	617
458.84				697.92	618
232.67	35.49			386.27	619
2,043.19	19,081.24	125.32	125.00	23,378.32	620
2,589.22	8,727.37	4,762.50		18,742.76	621
420.50	1,081.76	560.00		3,149.43	622
2,135.24	27,285.65	18,972.00	436.39	54,943.27	623
1,472.57	14,439.30	4,297.49	275.28	21,883.20	624
1,313.31	1,051.01		11.05	3,155.92	625
1,516.03	1,885.12	606.87	225.47	7,902.47	626
3,583.39	196.60		11.51	4,507.91	627
1,664.73	1,268.69	543.77		3,896.44	628
907.86	1,208.96	537.50		3,506.53	629
234.36	25.09			383.15	630
1,346.99	2,959.75		6.66	5,885.52	631
518.13	1,433.71	115.50		2,884.46	632
2,314.66	5,082.64	2,179.96	146.36	10,668.72	633
971.62	236.04		3.00	1,818.15	634
963.15	12.00			1,070.73	635
271.87				521.97	636
2,912.66	956.32	35,590.50	37.65	41,752.34	637
4,072.48	3,433.01			10,963.41	638

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
639	Rockwell	700.45	1,137.09	108.50
640	Rodman	205.71	61.30	11.00
641	Rodney	37.25	12.00	
642	Roland	912.12	956.27	324.49
643	Rolfe	577.68	1,407.19	86.52
644	Rome	99.52		
645	Rose Hill	150.00		
646	Rossie	60.50		
647	Rowan	219.62	125.51	26.00
648	Rowley	135.80	126.26	2.00
649	Royal	642.95	385.94	
650	Rudd	7,124.12	409.75	
651	Runnells	295.50	197.76	19.50
652	Russell	393.33	664.29	51.16
653	Ruthven	922.33	932.20	272.97
654	Rutland	93.12	328.26	18.70
655	Ryan	220.85	830.59	
656	Sabula	819.53	1,093.86	67.15
657	Sageville—P.O. Dubuque	1,003.00		
658	St. Ansgar	1,596.60	1,020.00	174.19
659	St. Anthony	341.40	38.00	6.80
660	St. Charles	246.63	368.35	10.50
661	St. Lucas	87.00	446.60	
662	St. Marys	29.48	30.00	
663	St. Olaf	87.00		
664	St. Paul—R.F.D. West Point	164.92	60.00	19.40
665	Salem	282.42	151.46	
666	Salix	174.90	755.00	3.35
667	Sanborn	1,935.37	1,275.99	932.41
668	Sandyville—P.O. Ackworth	56.57		
669	Scarville	68.70	75.00	247.09
670	Schaller	1,463.97	1,294.15	536.30
671	Schleswig	665.04	826.92	226.37
672	Scranton	744.79	1,512.44	2,047.67
673	Searsboro	227.19	18.77	6.94
674	Sergeant Bluff	443.96	636.00	
675	Shambaugh	131.94	47.64	2.50
676	Shannon City	166.05		
677	Sharpsburg	144.39		
678	Sheffield	2,859.66	1,583.20	201.82
679	Shelby	739.78	1,462.34	170.12
680	Sheldahl	215.06	35.00	
681	Shell Rock	826.59	387.46	
682	Shellsburg	448.18	263.51	
683	Sherrill—P.O. Spechts Ferry	148.77		
684	Sidney	1,022.22	1,012.59	2,642.47
685	Silver City	307.56	177.13	
686	Sioux Center	1,263.45	1,363.24	561.44
687	Sioux Rapids	782.12	1,315.11	1,125.00
688	Slater	2,428.33	853.27	35.00
689	Sloan	441.03	508.25	
690	Smithland	846.74		690.00
691	Soldier	288.25	614.92	
692	Solon	405.94	1,248.12	5.00
693	Somers	176.21		10.00
694	South English	319.24	25.20	
695	Spillville	302.54	169.36	
696	Spragueville	146.68	57.25	
697	Springbrook	153.03	97.57	
698	Spring Hill	9.58		
699	Springville	524.89	806.70	
700	Stacyville	511.98	651.52	175.30
701	Stanhope	827.22	196.00	132.26
702	Stanley	206.25	81.10	

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
909.25	2,084.50	3,922.50	117.73	8,980.02	639
369.92				647.93	640
207.43				256.68	641
2,156.81	16,731.34	875.00	56.49	22,012.52	642
2,280.54	4,159.28	7,715.67	441.28	16,668.16	643
129.56				229.08	644
375.76				525.76	645
382.21			2.34	445.05	646
841.50				1,212.63	647
463.28				727.34	648
435.60	420.97	1,122.00	94.17	3,101.63	649
428.04	783.90	620.00		9,365.81	650
285.61	53.14			851.51	651
1,415.20	415.65			2,939.63	652
3,736.89	3,112.22			8,976.61	653
558.30	271.35			1,269.73	654
297.06	1,070.96	1,096.25		3,515.71	655
1,775.96	8,215.08	740.00		12,711.58	656
			37.50	1,040.50	657
2,464.95	3,692.86	2,853.88		11,802.48	658
504.32				890.52	659
1,072.59	164.32			1,862.39	660
358.95				892.55	661
164.58			56.00	280.06	662
2,017.66				2,104.66	663
57.18	170.76			472.26	664
1,617.83	395.30	646.25	12.50	3,105.76	665
643.05	910.88		17.29	2,504.47	666
3,442.04	4,066.39	6,638.35	340.92	18,631.47	667
168.30				224.87	668
285.79	23.70		4.20	704.48	669
1,750.28	3,742.35	2,175.00		10,962.05	670
1,981.63	2,166.52	4,183.75	130.84	10,181.07	671
1,221.93	3,610.93	2,152.50	163.97	11,454.23	672
565.25	37.84			855.99	673
875.87	8,609.26	2,787.50	4,516.98	17,869.57	674
891.47				1,073.55	675
313.56	170.88			650.49	676
631.10	20.42	1,141.76		1,937.67	677
2,809.28	3,881.23	3,727.50	1,000.00	16,062.69	678
465.57	11,591.09	11,562.11	121.84	26,112.85	679
543.14	40.98			834.18	680
1,445.07	1,808.74	780.00		5,247.86	681
1,671.82	1,520.36		49.07	3,952.94	682
200.27				349.04	683
2,121.84	4,762.64	1,676.50	665.67	13,903.93	684
1,170.85	416.59		.25	2,072.38	685
3,573.72	5,610.28	3,622.50	152.15	16,146.78	686
2,013.31	5,008.22	613.75	388.17	11,245.68	687
1,021.10	1,794.02		18.00	6,149.72	688
3,391.71	1,248.52	890.00		6,479.51	689
190.76	1,550.71	550.00		3,828.21	690
943.30	1,442.16	705.50	60.00	4,054.13	691
3,572.08	2,854.27			8,085.41	692
560.72	25.07	50.00		822.00	693
1,478.28	123.31			1,946.03	694
1,128.01	969.85			2,569.76	695
238.13		209.00		651.06	696
539.72				790.32	697
				9.58	698
1,762.53	154.95	1,066.67	34.57	4,350.31	699
755.06	1,208.68	1,471.25	21.25	4,795.04	700
654.79	7,905.07	2,422.51		12,137.85	701
268.57		9.50		565.42	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	Stanton	673.77	1,039.35	478.81
704	Stanwood	550.85	351.94	
705	State Center	2,340.91	1,255.31	427.04
706	Steamboat Rock	222.89	322.55	23.20
707	Stockport	252.35	118.97	12.62
708	Stockton	156.66	14.66	7.95
709	Story City	2,343.53	2,494.11	1,376.91
710	Stout	277.15	13.00	
711	Stratford	995.30	85.00	32.70
712	Strawberry Point	1,007.00	1,697.42	619.60
713	Struble	347.34	250.73	
714	Sully	1,311.64	144.25	
715	Sumner	1,501.24	1,905.15	37,779.80
716	Superior	198.34	147.01	8.00
717	Sutherland	1,936.39	208.97	370.81
718	Swaledale	481.28	5.50	
719	Swan	123.15		
720	Swea City	746.93	1,701.25	277.65
721	Swisher	344.11		
722	Tabor	1,087.00	1,080.00	512.00
723	Templeton	605.45	880.40	
724	Tennant	370.61	19.44	
725	Terril	1,480.98	414.46	244.32
726	Thayer	100.39	192.00	
727	Thompson	529.54	750.19	10.00
728	Thor	606.92	494.50	
729	Thornburg	123.33		
730	Thornton	921.34	82.00	
731	Thurman	242.82	202.50	
732	Tiffin	199.77	129.58	
733	Tingley	480.29	55.30	17.00
734	Titonka	1,462.77	38.53	1,203.03
735	Toronto	208.21		
736	Traer	824.47	2,182.62	37,521.17
737	Trevnor	295.12	183.83	
738	Tripoli	632.39	1,583.18	450.82
739	Truesdale	90.24	34.56	46.06
740	Truro	233.65	244.22	32.50
741	Turin	189.45	70.50	
742	Udell	180.97	52.00	4.23
743	Underwood	375.94	10.00	10.00
744	Union	4,709.50	635.84	101.71
745	Unionville	86.75		
746	University Heights—P.O. Iowa City	78.94	179.92	132.50
747	University Park	336.01	8.50	59.08
748	Urbana	423.51	345.28	
749	Urbandale—R.F.D. Des Moines	616.00	438.95	7.00
750	Ute	470.66	683.66	253.98
751	Vail	2,251.44	1,134.18	136.97
752	Valeria	93.77		
753	Van Horne	921.25	634.74	96.50
754	Van Meter	131.42	219.55	
755	Van Wert	248.50	175.49	23.14
756	Varina	167.30	276.84	
757	Victor	614.95	1,331.04	226.14
758	Vincent	339.43	243.07	25.84
759	Vining	140.50	99.00	
760	Volga City	140.22	500.23	20.85
761	Wadena	160.45	337.97	5.00
762	Wahpeton—P.O. Milford	843.91	10.00	32.30
763	Walcott	577.07	723.02	158.22
764	Walker	439.21	20.00	6.00
765	Wallingford	562.81	82.38	
766	Wall Lake	2,834.02	1,255.00	145.00

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
2,175.84	8,742.85	6,727.50	349.75	20,187.87	703
2,710.18	1,489.35	1,040.00	212.50	6,354.82	704
2,195.84	23,423.51	1,190.08	355.00	31,187.69	705
662.00	926.83	356.00	7.35	2,520.82	706
1,188.49				1,572.43	707
287.43				466.70	708
4,995.90	43,157.30	15,739.16	1,171.00	71,277.91	709
264.94				555.09	710
711.64	20,789.57	552.50		23,166.71	711
1,925.75	26,695.14		919.06	32,863.97	712
332.80				930.87	713
988.06	961.61	15.00	436.84	3,857.40	714
4,282.98	5,677.59	3,635.00	84.90	54,866.66	715
605.64	27.52			986.51	716
2,601.47	4,889.66	6,286.48	3,263.37	19,557.15	717
234.78	64.00			785.56	718
259.32				382.47	719
2,768.50	4,413.59	1,025.00	13.66	10,946.58	720
889.26				1,233.37	721
1,697.00	4,369.00	8,655.00		17,400.00	722
620.09	737.70			2,843.64	723
105.07	1,111.65	612.50		2,219.27	724
850.69	2,917.90	1,239.16		7,147.51	725
137.27				429.66	726
580.12	2,457.72	553.20	13.04	4,893.81	727
616.66	72.06	1,218.75	25.60	3,034.49	728
292.99				416.32	729
1,095.46	1,302.50	1,039.76	370.00	4,811.06	730
1,652.92	490.00			2,588.24	731
1,160.12	40.27		132.43	1,662.17	732
670.52				1,223.11	733
1,259.61	539.50	1,750.00		6,253.44	734
383.24				591.45	735
3,807.03	61,149.28	2,658.74	325.00	108,468.31	736
360.29				839.24	737
3,379.13	1,949.34			7,994.86	738
311.29		74.00		556.15	739
1,385.47	308.06			2,203.90	740
695.43	43.46		6.00	1,004.84	741
277.65				514.85	742
413.22	1,424.85	450.00	105.00	2,789.01	743
2,026.27	1,511.35	50.40	45.50	9,080.57	744
172.86	40.85			300.46	745
720.99			430.60	1,542.95	746
576.62	440.00			1,420.21	747
825.13	548.18	518.75		2,660.85	748
1,401.89	4,746.06	1,650.00	117.00	8,976.90	749
1,181.33	1,105.17	168.75	1,500.00	5,363.55	750
1,523.60	783.76	1,999.40	5.00	7,834.35	751
143.18				236.95	752
3,562.77	5,441.24	1,972.68	32.69	12,661.87	753
486.57	205.31		108.24	1,151.09	754
504.13			21.86	973.12	755
740.56	203.60			1,388.30	756
1,662.74	1,656.38	952.00	59.46	6,502.71	757
528.68				1,137.02	758
714.10				953.60	759
1,205.56	289.63	8.68		2,165.17	760
912.36	33.22		9.00	1,458.00	761
951.94			187.50	2,025.65	762
2,653.48	1,168.02		35.80	5,315.61	763
755.24	1,694.40		350.00	3,264.85	764
521.05				1,166.24	765
3,579.30	15,509.54			23,322.86	766

TABLE NO. 2—TOWNS

Number	Towns	Total general govern- ment expenditures	Total protection of life and property expenditures	Total health depart- ment expenditures
767	Walnut.....	1,755.72	1,756.25	407.86
768	Wapello.....	579.84	2,827.24	277.89
769	Washta.....	336.40	395.96	256.42
770	Waterville.....	106.06	277.30	.....
771	Waucoma.....	600.28	1,407.32	.....
772	Wauke.....	1,496.00	217.97	.....
773	Wayland.....	613.23	118.77	36.50
774	Webb.....	238.73	5.00	.....
775	Webster.....	220.81	.....	.....
776	Weldon.....	115.20	12.00	1.25
777	Wellman.....	2,124.87	967.49	351.69
778	Wellsburg.....	1,703.15	1,050.37	259.50
779	Welton.....	273.06	9.92	.....
780	Wesley.....	297.63	411.14	570.21
781	West Bend.....	3,571.40	298.34	17,603.86
782	West Branch.....	769.92	431.90	144.64
783	West Burlington.....	3,028.88	515.20	676.74
784	West Chester.....	398.25	13.00	20.00
785	Westfield.....	362.64	212.30	.....
786	Westgate.....	719.26	51.62	.....
787	West Liberty.....	660.50	2,474.77	1,619.68
788	West Mitchell—P.O. Mitchell.....	40.90	.....	.....
789	West Okoboji—P.O. Milford.....	314.63	.....	87.50
790	Westphalia.....	164.15	.....	.....
791	West Point.....	871.68	493.73	275.92
792	West Side.....	712.18	1,628.14	.....
793	What Cheer.....	1,015.32	776.44	555.12
794	Wheatland.....	10,028.60	397.61	5.00
795	Whiting.....	620.24	1,660.31	25.00
796	Whittemore.....	936.24	502.41	30.00
797	Whitten.....	373.98	139.37	.....
798	Willey—P.O. Carroll.....	42.00	.....	.....
799	Williams.....	747.81	694.23	72.13
800	Williamsburg.....	1,513.33	1,572.17	26.03
801	Williamson.....	284.17	163.92	3.50
802	Wilton—P.O. Wilton Junction.....	1,195.75	1,489.48	10.00
803	Windsor Heights.....	168.73	375.46	.....
804	Winfield.....	710.13	821.99	1,487.54
805	Winthrop.....	672.91	72.94	.....
806	Wiota.....	347.02	235.82	.....
807	Woden.....	769.03	339.28	25.00
808	Woodbine.....	2,944.55	1,252.00	11.25
809	Woodburn.....	156.51	82.40	9.00
810	Woodward.....	985.84	2,415.84	283.74
811	Woolstock.....	373.39	204.10	.....
812	Worthington.....	322.48	514.18	.....
813	Wyoming.....	1,864.30	1,386.42	.....
814	Yale.....	887.58	504.37	16.00
815	Yetter.....	206.37	25.63	.....
816	Yorktown.....	251.04	25.31	.....
817	Zearing.....	279.32	196.13	.....
818	Zwingle.....	295.03	10.00	.....

*Incorporated but not Active.

—EXPENDITURES—Continued

Total street department expenditures	Total municipal industries expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Number
6,859.50	10,962.79	3,500.18	1,259.35	26,501.65	767
2,942.81	3,557.94	3,995.00	238.28	14,419.00	768
686.34	647.49	1,292.50	19.24	3,634.35	769
781.35				1,164.71	770
1,327.41	266.35			3,601.36	771
834.35	394.46			2,942.78	772
2,451.72	160.89		40.21	3,421.32	773
143.09	1,370.54	800.00		2,557.36	774
261.07				481.88	775
398.93				527.38	776
3,171.59	3,360.29	5,511.17		15,487.10	777
2,460.47	5,896.51	840.02	46.60	12,256.62	778
421.90				704.88	779
1,518.19	1,436.45		34.43	4,268.05	780
	20,927.64	3,975.00	918.65	47,394.89	781
1,828.80	4,377.66	2,321.00	537.50	10,411.42	782
2,003.75	10,818.95	1,158.32		18,201.84	783
663.36	13.45		28.50	1,136.56	784
1,085.17	1,920.35	530.08	40.00	4,150.54	785
291.92	563.60	565.94	5.26	2,197.60	786
3,386.48	43,638.38		7,400.00	59,179.81	787
188.14				229.04	788
1,151.05			417.14	1,970.32	789
248.22				412.37	790
562.26	6,226.75	2,545.14		10,975.48	791
1,114.78	1,759.34	2,974.88	134.20	8,323.52	792
1,860.19	4,492.09	4,480.39	211.82	13,391.37	793
2,006.50	1,164.49		13.90	13,616.10	794
374.82	13,678.29	4,872.50		21,231.16	795
722.67	14,430.87	7,265.40		23,887.59	796
216.47	305.42			1,035.24	797
66.20				108.20	798
1,034.17	2,340.84	2,562.50	1,480.00	8,931.68	799
1,952.32	6,209.33	8,854.75	134.66	20,262.59	800
409.78			13.50	874.87	801
4,046.72	16,836.27	2,350.00	652.00	26,580.22	802
798.73			.65	1,343.57	803
2,193.17	7,736.67	4,110.50	25.00	17,085.00	804
1,175.43	10,275.31		17.16	12,213.75	805
148.30	694.00	580.56		2,005.70	806
553.33	502.25		14.50	2,203.39	807
1,527.19	21,007.30	11,739.94		38,482.23	808
489.23	377.40			1,114.54	809
4,322.42	2,681.51	1,249.37	54.50	11,993.22	810
117.95	3,135.65	1,875.00		5,706.09	811
588.31	58.89			1,483.86	812
1,654.94	1,747.33	1,275.50	61.21	7,989.70	813
1,469.97	1,159.26			4,037.18	814
345.91		20.00	1.05	598.96	815
925.53	10.00			1,211.88	816
5,990.50	1,860.68	5,863.85		14,190.48	817
646.15				951.18	818

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
	Grand Totals.....	\$ 2,771,438.50	\$ 7,215,024.53	\$ 9,986,463.03
1	Ackley.....	25,458.30	48,761.96	74,220.26
2	Ackworth.....	461.18	379.99	841.17
3	Adair.....	5,127.51	9,552.73	14,680.24
4	Adel.....	5,552.19	29,719.04	35,271.23
5	Afton.....	12,004.52	21,826.45	33,830.97
6	Agency.....	226.55	2,325.18	2,551.73
7	Ainsworth.....	5,317.41	4,163.83	9,481.24
8	Akron.....	5,074.29	139,102.75	144,177.04
9	Albert City.....	7,522.02	12,625.16	20,147.18
10	Albion.....	285.45	1,413.84	1,699.29
11	Alburnett.....	635.95	2,133.60	2,769.55
12	Alden.....	5,709.71	8,832.14	14,541.85
13	Alexander.....	1,400.55	1,628.07	3,028.62
14	Allerton.....	3,330.65	8,410.22	11,740.87
15	Allison.....	7,996.65	10,516.40	18,513.05
16	Alta.....	37,224.32	57,447.22	94,671.54
17	Alta Vista.....	5,591.45	11,909.71	17,501.16
18	Alton.....	7,221.47	13,019.18	20,240.65
19	Altoona.....	686.75	6,498.41	7,185.16
20	Alvord.....	510.81	3,762.02	4,272.83
21	Andover.....	432.22	460.66	892.88
22	Andrew.....	1,710.48	3,217.62	4,928.10
23	Anita.....	13,174.94	48,776.70	61,951.64
24	Ankeny.....	3,500.76	9,283.58	12,784.34
25	Anthon.....	13,348.77	19,083.89	32,432.66
26	Aplington.....	5,258.27	15,761.14	21,019.41
27	Arcadia.....	2,140.32	3,646.04	5,786.36
28	Archer.....	142.93	2,356.83	2,499.76
29	Aredale.....	824.58	971.10	1,795.68
30	Arion.....	1,945.97	1,393.38	3,339.35
31	Arispe.....	117.17	305.72	422.89
32	Arlington.....	7,511.21	5,493.72	13,004.93
33	Armstrong.....	8,678.86	11,523.14	20,202.00
34	Arnolds Park.....	5,320.83	21,286.86	26,607.69
35	Arthur.....	1,121.08	3,631.47	4,752.55
36	Asbury—P. O. Dubuque.....	811.04	375.00	1,186.04
37	Ashton.....	3,020.64	6,536.71	9,557.35
38	Aspinwall.....	493.91	507.34	1,001.25
39	Atalissa.....	435.82	996.00	1,431.82
40	Athelstan.....	64.54	92.61	157.15
41	Atkins.....	2,228.75	5,981.74	8,210.49
42	Auburn.....	2,908.24	12,359.09	15,267.33
43	Aurelia.....	9,471.08	11,136.39	20,607.47
44	Aurora.....	2,135.30	914.58	3,049.88
45	Avoca.....	9,508.52	18,913.39	28,421.91
46	Ayrshire.....	2,069.95	4,207.62	6,277.57
47	Badger.....	198.42	2,197.35	2,395.77
48	Bagley.....	4,797.71	3,675.57	8,473.28
49	Baldwin.....	620.47	1,604.70	2,225.17
50	Balltown—R. F. D. Waupeton.....	780.27	152.98	933.25
51	Bancroft.....	7,018.39	37,733.58	44,751.97
52	Bankston—R. F. D. Epworth.....	236.00	150.00	386.00
53	Barnes City.....	421.89	1,249.02	1,670.91
54	Barnum.....	1,091.04	639.01	1,730.05
55	Bassett.....	328.18	606.66	934.84
56	Batavia.....	273.85	2,392.95	2,666.80
57	Battle Creek.....	16,539.10	13,764.72	30,303.82
58	Baxter.....	10,994.50	7,615.94	18,610.44
59	Bayard.....	4,249.82	6,390.24	10,640.06
60	Beacon.....	496.32	671.62	1,167.94
61	Beaconsfield.....	418.82	522.46	941.28
62	Beaman.....	197.14	776.74	973.88

OF CASH TRANSACTIONS

Deduct grand total of expenditure for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
\$ 7,128,822.11	\$ 279,860.44	\$ 7,408,682.55	\$ 272,448.00	\$7,136,234.55	\$2,850,228.48	
55,739.72	2.75	55,742.47	8.83	55,733.64	18,486.62	1
208.91		208.91		208.91	632.26	2
13,651.98	2,267.07	15,919.05	2,267.07	13,651.98	1,028.26	3
29,340.88	274.23	29,615.11	959.51	28,655.60	6,015.63	4
24,168.06		24,168.06		24,168.06	9,662.91	5
2,305.87		2,305.87		2,305.87	245.86	6
3,742.47		3,742.47		3,742.47	5,738.77	7
131,735.28	915.23	132,650.51	2,859.58	129,790.93	14,386.11	8
12,260.07	31.00	12,291.07		12,291.07	7,856.11	9
1,610.59		1,610.59		1,610.59	88.70	10
2,104.00	546.40	2,650.40	50.00	2,600.40	169.15	11
8,166.42	5,908.66	14,075.08	4,468.75	9,606.33	4,935.52	12
1,379.22		1,379.22		1,379.22	1,649.40	13
7,699.02		7,699.02	20.00	7,679.02	4,061.85	14
11,211.49	14.40	11,225.89	323.85	10,902.04	7,611.01	15
55,949.52	44.74	55,994.26	10.30	55,983.96	38,687.58	16
13,693.46	3.00	13,696.46		13,696.46	3,804.70	17
14,885.12	750.36	15,635.48	897.52	14,737.96	5,502.69	18
7,030.48		7,030.48	1,042.50	5,987.98	1,197.18	19
3,362.76		3,362.76		3,362.76	910.07	20
312.18		312.18		312.18	580.70	21
1,952.36	1,208.67	3,161.03	1,202.55	1,958.48	2,969.62	22
46,225.03	375.84	46,600.87	173.64	46,427.23	15,524.41	23
9,190.20	10.00	9,200.20		9,200.20	3,584.14	24
19,091.92	6.64	19,098.56		19,098.56	13,334.10	25
17,693.70	6.50	17,700.20		17,700.20	3,319.21	26
3,302.10		3,302.10		3,302.10	2,484.26	27
1,721.03		1,721.03		1,721.03	778.73	28
832.96		832.96		832.96	962.72	29
2,497.57		2,497.57		2,497.57	841.78	30
232.68		232.68		232.68	190.21	31
7,359.04		7,359.04	2.00	7,357.04	5,647.89	32
10,240.22	9.60	10,258.82	1.64	10,257.18	9,944.82	33
18,210.67		18,210.67		18,210.67	8,397.02	34
3,378.26	.50	3,378.76		3,378.76	1,373.79	35
185.69		185.69		185.69	1,000.35	36
5,883.39	23.02	5,906.41	226.95	5,679.46	3,877.89	37
597.96		597.96		597.96	403.29	38
559.33		559.33		559.33	872.49	39
123.86		123.86		123.86	33.29	40
6,296.80		6,296.80		6,296.80	1,913.69	41
10,973.97	4.90	10,978.87		10,978.87	4,288.46	42
9,496.84		9,496.84	13.00	9,483.84	11,123.63	43
2,195.64	39.93	2,235.57	114.37	2,121.20	928.68	44
17,137.76	146.35	17,284.11		17,284.11	11,137.80	45
5,123.90		5,123.90		5,123.90	1,153.67	46
1,950.28		1,950.28		1,950.28	445.49	47
3,363.02	7.25	3,370.27		3,370.27	5,103.01	48
1,687.78		1,687.78		1,687.78	537.39	49
22.85		22.85		22.85	910.40	50
43,261.79		43,261.79	3,500.25	39,761.54	4,990.43	51
100.00		100.00		100.00	286.00	52
1,340.02	15.00	1,355.02	2.00	1,353.02	317.89	53
895.71		895.71		895.71	834.34	54
557.28		557.28		557.28	377.56	55
2,532.04	487.03	3,019.07	823.61	2,195.46	471.34	56
12,226.50		12,226.50	188.18	12,038.32	18,265.50	57
8,559.46		8,559.46		8,559.46	10,050.98	58
5,163.03	33.09	5,196.12	37.01	5,159.11	5,480.95	59
785.53		785.53		785.53	382.41	60
310.38		310.38	.56	309.82	631.46	61
570.50	158.61	729.11		729.11	244.77	62

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
63	Beaver.....	903.37	758.13	1,661.50
64	Bellevue.....	25,671.62	57,696.22	83,367.84
65	Bennett.....	3,200.09	5,209.89	8,409.98
66	Benton.....	352.18	286.14	638.32
67	Berkley—R.F.D. Perry.....	277.03	230.89	507.92
68	Bernard.....	386.62	403.75	790.37
69	Bertram—P.O. Cedar Rapids.....	99.83	266.57	366.40
70	Bevington.....	242.16	201.01	443.17
71	Birmingham.....	1,076.37	2,676.81	3,753.18
72	Blairsburg.....	208.88	2,029.72	2,238.60
73	Blairstown.....	3,916.92	7,797.26	11,714.18
74	Blakesburg.....	1,249.92	2,766.03	4,015.95
75	Blanchard.....	145.84	1,868.29	2,014.13
76	Blencoe.....	5.26	2,082.29	2,087.55
77	Blockton.....	2,047.80	2,643.07	4,690.87
78	Blue Grass.....	2,826.36	1,534.17	4,360.53
79	Bode.....	3,567.24	6,862.50	10,429.74
80	Bonaparte.....	971.47	3,487.58	4,459.05
81	Bondurant.....	2,784.38	6,944.77	9,729.15
82	Bouton.....	534.97	1,190.56	1,725.53
83	Boxholm.....	93.66	3,987.16	4,080.82
84	Boyden.....	4,555.50	6,693.87	11,249.37
85	Braddyville.....	85.82	1,144.48	1,230.30
86	Bradgate.....	1,757.41	1,421.17	3,178.58
87	Brandon.....	7,203.31	1,534.77	8,738.08
88	Brayton.....	134.24	2,025.71	2,159.95
89	Breda.....	1,998.51	22,186.64	24,185.15
90	Bridgewater.....	2,459.65	2,982.37	5,442.02
91	Brighton.....	6,194.24	9,621.30	15,815.54
92	Bristow.....	4,287.11	3,469.34	7,756.45
93	Britt.....	21,488.62	30,014.69	51,503.31
94	Brooklyn.....	12,931.66	46,308.09	59,239.75
95	Brunsville.....	1,909.65	1,224.84	3,134.49
96	Buckeye.....	338.74	1,101.59	1,440.33
97	Buck Grove.....	646.62	430.95	1,077.57
98	Buffalo.....	3,346.70	13,087.49	16,434.19
99	Buffalo Center.....	1,737.01	13,796.44	15,533.45
100	Burt.....	1,602.50	39,875.53	41,478.03
101	Bussey.....	1,012.69	5,218.97	6,231.66
102	Calamus.....	O. D. 22.15	5,429.85	5,407.70
103	Callender.....	2,943.44	8,533.93	11,477.37
104	Calmar.....	1,566.40	21,235.48	22,801.88
105	Calumet.....	49.58	10,298.44	10,348.02
106	Camanche.....	16,885.37	8,323.64	25,209.01
107	Cambridge.....	4,830.19	5,980.49	10,810.68
108	Cantril.....	548.89	1,409.85	1,958.74
109	Carbon.....	33.00	725.00	758.00
110	Carlisle.....	13,373.28	14,989.77	28,363.05
111	Carpenter.....	6,824.07	5,032.42	11,856.49
112	Carson.....	1,695.18	15,479.09	17,174.27
113	Carter Lake—P.O. Omaha, Nebr.....	3,869.60	11,024.66	14,894.26
114	Cascade.....	30,585.75	21,017.80	51,603.55
115	Casey.....	1,556.50	8,441.48	9,997.98
116	Castalia.....	296.73	1,677.50	1,974.23
117	Castana.....	2,070.75	4,342.97	6,413.72
118	Castle Hill—R.F.D. Waterloo.....	1,470.53	1,239.80	2,710.33
119	Center Junction.....	835.87	1,928.59	2,764.46
120	Center Point.....	486.28	6,789.82	7,276.10
121	Central City.....	3,978.83	8,279.64	12,258.47
122	Centralia—R.F.D. Peosta.....	156.31	287.50	443.81
123	Charlotte.....	494.88	2,590.05	3,084.93
124	Charter Oak.....	15,601.93	14,682.10	30,284.03
125	Chatsworth.....	1,138.98	592.94	1,731.92
126	Chelsea.....	3,242.19	3,805.91	7,048.10

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
411.45		411.45		411.45	1,250.05	63
43,547.30		43,547.30		43,547.30	39,820.54	64
5,463.29	62.89	5,526.18		5,526.18	2,883.80	65
266.21		266.21		266.21	372.11	66
403.21		403.21		403.21	104.71	67
613.87		613.87		613.87	176.50	68
249.06		249.06		249.06	117.34	69
292.65		292.65		292.65	150.52	70
3,004.30		3,004.30		3,004.30	748.88	71
1,257.96	430.67	1,688.63	200.00	1,488.63	749.97	72
7,213.30	2,800.00	10,013.30	2,802.85	7,210.45	4,503.73	73
3,901.78		3,901.78		3,901.78	114.17	74
1,763.49	261.50	2,024.99	13.00	2,011.99	2.14	75
1,557.96		1,557.96		1,557.96	529.59	76
2,768.18		2,768.18		2,768.18	1,922.69	77
1,542.68		1,542.68		1,542.68	2,817.85	78
6,675.22	1,603.00	8,278.22	1,774.02	6,504.20	3,925.54	79
3,348.50		3,348.50		3,348.50	1,110.55	80
7,223.39		7,223.39		7,223.39	2,505.76	81
1,513.44		1,513.44		1,513.44	212.09	82
2,576.76		2,576.76		2,576.76	1,504.06	83
7,383.31	1,299.45	8,682.76	755.41	7,927.35	3,322.02	84
1,520.08		1,520.08	349.05	1,171.03	59.27	85
1,702.64	66.85	1,769.49	111.23	1,658.26	1,520.32	86
2,504.83		2,504.83	5.27	2,499.56	6,238.52	87
1,206.48	2,218.52	3,425.00	1,499.96	1,925.04	234.91	88
20,582.18		20,582.18	6.00	20,576.18	3,608.97	89
2,279.10		2,279.10		2,279.10	3,162.92	90
9,699.69	37.05	9,736.74	25.27	9,711.47	6,104.07	91
1,608.20		1,608.20		1,608.20	6,148.25	92
36,921.30	1,320.32	38,241.62	1.00	38,240.62	13,262.69	93
40,304.05	1,367.83	41,671.88	2,127.29	39,544.59	19,695.16	94
985.25		985.25		985.25	2,149.24	95
1,120.37	72.40	1,192.77	169.09	1,023.68	416.65	96
338.81		338.81		338.81	738.76	97
11,353.87		11,353.87		11,353.87	5,080.32	98
13,072.05	46.08	13,118.13	101.08	13,017.05	2,516.40	99
26,525.05	11,816.84	38,341.89	423.60	37,918.29	3,559.74	100
4,373.28	332.96	4,706.24	349.60	4,356.64	1,875.02	101
4,782.17	2,130.00	6,912.17	1,845.00	5,067.17	340.53	102
7,812.59	510.96	8,323.55		8,323.55	3,153.82	103
22,898.86	949.64	23,848.50	1,181.08	22,667.42	134.46	104
9,356.34	877.54	10,233.88		10,233.88	114.14	105
23,439.00		23,439.00		23,439.00	1,770.01	106
4,389.02	53.03	4,442.05	34.95	4,407.10	6,403.58	107
946.44		946.44		946.44	1,012.30	108
527.00		527.00		527.00	231.00	109
12,635.66		12,635.66		12,635.66	15,727.39	110
4,092.31		4,092.31		4,092.31	7,764.18	111
6,935.43	7,415.27	14,350.70		14,350.70	2,823.57	112
9,980.56		9,980.56		9,980.56	4,913.70	113
27,794.34	29.45	27,823.79		27,823.79	23,779.76	114
7,109.54	871.41	7,980.95		7,980.95	2,017.03	115
2,441.33	372.14	2,813.47	2,579.79	233.68	1,740.55	116
3,734.31		3,734.31		3,734.31	2,679.41	117
1,059.36		1,059.36		1,059.36	1,650.97	118
2,080.49		2,080.49	2.29	2,078.20	686.26	119
5,941.46	5.00	5,946.46	3.50	5,942.96	1,333.14	120
8,070.06	88.50	8,158.56	52.50	8,106.06	4,152.41	121
147.50		147.50		147.50	296.31	122
2,546.80		2,546.80		2,546.80	538.13	123
14,595.68		14,595.68		14,595.68	15,688.35	124
410.01		410.01		410.01	1,321.91	125
5,054.35		5,054.35	.72	5,053.63	1,994.47	126

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
127	Chester	1,876.04	2,330.35	4,206.39
128	Chillicothe	540.73	622.49	1,163.22
129	Churdan	3,798.26	11,614.44	15,412.70
130	Cincinnati	1,291.28	2,097.61	3,388.89
131	Clare	691.39	775.94	1,467.33
132	Clarence	4,350.94	9,727.70	14,078.64
133	Clarksville	10,865.86	12,335.25	23,301.11
134	Clayton	811.68	674.39	1,486.07
135	Clearfield	1,867.14	3,100.68	4,967.82
136	Cleghorn	1,403.47	3,205.64	4,609.11
137	Clemons	288.98	1,117.26	1,406.24
138	Clermont	2,038.28	6,479.21	8,517.49
139	Clio	129.80	604.86	734.66
140	Clover Hills—P.O. West Des Moines	89.54	421.83	511.37
141	Clutier	5,488.41	2,577.59	8,066.00
142	Coburg	407.58	697.84	1,105.42
143	Coggon	9,637.05	20,256.71	29,893.76
144	Coin	2,903.99	4,653.14	7,557.13
145	Colesburg	29.11	4,203.35	4,232.46
146	College Springs	500.74	1,842.03	2,342.77
147	Collins	2,037.07	6,327.72	8,364.79
148	Colo	2,480.66	4,939.94	7,420.60
149	Columbus City	503.27	787.66	1,290.93
150	Columbus Junction	5,022.01	15,905.22	20,927.23
151	Colwell	388.37	1,059.22	1,447.59
152	Conesville	190.66	872.99	1,063.65
153	Conrad	3,943.02	7,977.39	11,920.41
154	Conway	1,559.58	1,282.25	2,841.83
155	Coon Rapids	32,487.16	74,507.12	106,994.28
156	Coppock	37.63	62.04	99.67
157	Coralville—P.O. Iowa City	1,963.48	8,266.98	10,230.46
158	Correctionville	6,781.20	10,315.25	17,096.45
159	Corwith	7,818.48	14,808.76	22,627.24
160	Corydon	1,959.12	26,527.96	28,487.08
161	Cotter	138.73	241.41	380.14
162	Coulter	2,080.43	4,047.05	6,127.48
163	Craig	169.62	1,889.64	2,059.26
164	Crawfordsville	5,642.66	4,274.43	9,917.09
165	Cromwell	375.14	684.11	1,059.25
166	Crystal Lake	1,266.16	1,071.09	2,337.25
167	Cumberland	2,228.40	5,465.83	7,694.23
168	Cumming	1,130.07	533.56	1,663.63
169	Curlew	1,204.36	1,415.56	2,619.92
170	Cushing	1,298.73	3,048.23	4,346.96
171	Cylinder	57.06	2,214.81	2,271.87
172	Dakota City	2,064.10	4,023.14	6,087.24
173	Dallas	419.34	890.67	1,310.01
174	Dallas Center	10,612.27	16,466.56	27,078.83
175	Dana	914.67	588.56	1,503.23
176	Danbury	3,047.46	8,420.31	11,467.77
177	Danville	3,301.90	10,502.86	13,804.76
178	Davis City	3,261.21	3,055.82	6,317.03
179	Dawson	735.40	2,821.57	3,556.97
180	Dayton	12,332.39	24,441.50	36,773.89
181	Decatur City	191.24	672.78	864.02
182	Dedham	1,421.77	3,307.13	4,728.90
183	Deep River	1,173.36	4,800.11	5,973.47
184	Defiance	2,399.67	2,089.26	4,488.93
185	Delaware	420.90	763.60	1,184.50
186	Delhi	317.02	1,491.57	1,808.59
187	Delmar	2,935.82	5,183.85	8,119.67
188	Deloit	2,651.61	2,694.00	5,345.61
189	Delphos	279.39	198.47	477.86
190	Delta	403.86	2,903.21	3,307.07

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
2,207.65		2,207.65		2,207.65	1,998.74	127
590.05		590.05		590.05	573.17	128
10,188.03		10,188.03		10,188.03	5,224.67	129
1,766.53		1,766.53		1,766.53	1,622.36	130
1,008.82	70.85	1,079.67	23.37	1,056.30	411.03	131
7,936.87		7,936.87		7,936.87	6,141.77	132
14,788.54	345.50	15,134.04	654.13	14,479.91	8,721.20	133
544.09		544.09		544.09	941.98	134
3,952.82		3,952.82		3,952.82	1,015.00	135
3,067.39	.77	3,068.16	77	3,067.39	1,541.72	136
1,057.06	1.00	1,058.06	15.00	1,043.06	363.18	137
6,675.66		6,675.66	3.20	6,672.46	1,845.03	138
444.83		444.83		444.83	289.83	139
418.50		418.50		418.50	92.87	140
2,177.56		2,177.56		2,177.56	5,888.44	141
602.42		602.42		602.42	503.00	142
22,122.67	3.00	22,125.67	2,303.40	19,822.27	10,071.49	143
4,170.05	566.51	4,736.56	280.59	4,455.97	3,101.16	144
3,164.62		3,164.62		3,164.62	1,067.84	145
1,740.88		1,740.88		1,740.88	601.89	146
5,744.99	468.29	6,213.28	462.64	5,750.64	2,614.15	147
5,337.60		5,337.60		5,337.60	2,083.00	148
599.80		599.80		599.80	691.13	149
14,974.34	106.25	15,080.59		15,080.59	5,846.64	150
736.63	1,412.96	2,149.59	1,412.96	736.63	710.96	151
1,030.88		1,030.88		1,030.88	32.77	152
7,582.88	10.00	7,592.88		7,592.88	4,327.53	153
1,371.00		1,371.00		1,371.00	1,470.83	154
85,819.64	11.15	85,830.79	4,356.59	81,474.20	25,520.08	155
43.25		43.25		43.25	56.42	156
2,918.66		2,918.66	2.50	2,916.16	7,314.30	157
9,660.38	16.00	9,676.38	22.50	9,653.88	7,442.57	158
17,920.70		17,920.70		17,920.70	4,706.54	159
28,303.25		28,303.25	621.30	27,681.95	805.13	160
154.55		154.55	14.54	140.01	240.13	161
4,051.38		4,051.38		4,051.38	2,076.10	162
2,014.00		2,014.00		2,014.00	45.26	163
9,715.88		9,715.88	750.00	8,965.88	951.21	164
793.39		793.39		793.39	265.86	165
1,040.90		1,040.90		1,040.90	1,296.35	166
5,422.29		5,422.29		5,422.29	2,271.94	167
1,168.25		1,168.25	354.34	813.91	849.72	168
725.61	1.09	726.70		726.70	1,893.22	169
2,679.25		2,679.25	24.46	2,654.79	1,692.17	170
1,808.70	1,500.00	3,308.70	1,100.00	2,208.70	63.17	171
3,611.59		3,611.59		3,611.59	2,475.65	172
907.35	3.00	910.35	31.41	878.94	431.07	173
14,499.72	17.30	14,517.02	17.89	14,499.13	12,579.70	174
497.02		497.02		497.02	1,006.21	175
8,324.29	100.00	8,424.29		8,424.29	3,043.48	176
8,642.30		8,642.30		8,642.30	5,162.46	177
2,904.96	288.58	3,193.54	250.18	2,943.36	3,373.67	178
1,904.64	1,421.00	3,325.64	560.50	2,765.14	791.83	179
21,284.95	2.75	21,287.70	78.33	21,209.37	15,564.52	180
626.05		626.05		626.05	237.97	181
2,666.15		2,666.15		2,666.15	2,062.75	182
4,945.33		4,945.33		4,945.33	1,028.14	183
4,131.01		4,131.01		4,131.01	357.92	184
656.75		656.75		656.75	527.75	185
1,650.64		1,650.64	125.00	1,525.64	282.95	186
4,387.66		4,387.66		4,387.66	3,732.01	187
2,830.77		2,830.77		2,830.77	2,514.84	188
131.00		131.00		131.00	346.86	189
1,981.40		1,981.40		1,981.40	1,325.67	190

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
191	Denver.....	6,753.51	17,570.01	24,323.52
192	Derby.....	741.16	558.13	1,299.29
193	DeSoto.....	630.99	700.72	1,331.71
194	Dexter.....	10,114.23	11,251.24	21,365.47
195	Diagonal.....	4,098.57	6,498.36	10,596.93
196	Dickens.....	1,380.57	865.01	2,245.58
197	Dike.....	4,249.16	14,190.79	18,439.95
198	Dixon.....	424.06	2,195.19	2,619.25
199	Dolliver.....	1,911.01	1,125.99	3,037.00
200	Donahue.....	451.25	822.01	1,273.26
201	Donnan.....	838.46	274.81	1,113.27
202	Donnellson.....	1,147.85	6,330.58	7,478.43
203	Doon.....	2,141.61	6,258.44	8,400.05
204	Dougherty.....	1,351.05	1,316.21	2,667.26
205	Dow City.....	1,416.71	6,728.67	8,145.38
206	Dows.....	2,335.54	10,710.04	13,045.58
207	Drakesville.....	331.62	874.51	1,206.13
208	Dumont.....	3,492.23	6,867.98	10,360.21
209	Duncombe.....	23.26	3,955.48	3,978.74
210	Dundee.....	413.54	1,064.25	1,477.79
211	Dunkerton.....	698.86	11,104.17	11,803.03
212	Dunlap.....	4,498.86	19,448.21	23,947.07
213	Durango.....	171.16	200.00	371.16
214	Durant.....	5,689.72	10,927.23	16,616.95
215	Dysart.....	7,574.61	26,891.44	34,466.05
216	Earlham.....	6,539.29	10,247.70	16,786.99
217	Earling.....	3,927.01	5,699.96	9,626.97
218	Earlville.....	2,476.56	12,486.94	14,963.50
219	Early.....	2,252.03	8,950.37	11,202.40
220	East Peru.....	580.25	978.69	1,558.94
221	Eddyville.....	1,523.41	4,944.86	6,468.27
222	Edgewood.....	2,129.93	7,389.20	9,519.13
223	Elberon.....	593.78	2,451.06	3,044.84
224	Eldridge.....	3,985.88	7,863.61	11,849.49
225	Elgin.....	1,641.23	6,600.37	8,241.60
226	Elkader.....	4,753.52	20,182.45	24,935.97
227	Elkhart.....	1,079.37	3,503.50	4,582.87
228	Elk Horn.....	739.49	5,989.34	6,728.83
229	Elkport.....	780.17	571.85	1,352.02
230	Elliott.....	2,220.94	5,103.07	7,324.01
231	Ellston.....	743.57	859.58	1,603.15
232	Ellsworth.....	1,071.37	17,998.26	19,069.63
233	Elma.....	50.84	7,098.23	7,149.07
234	Ely.....	335.13	1,294.30	1,629.43
235	Emerson.....	1,939.23	6,272.96	8,212.19
236	Epworth.....	828.34	3,413.28	4,241.62
237	Essex.....	7,327.48	9,874.97	17,202.45
238	Everly.....	3,961.82	5,439.42	9,401.24
239	Exira.....	2,869.78	10,481.41	13,351.19
240	Exline.....	280.45	873.82	1,154.27
241	Fairbank.....	4,560.45	10,724.58	15,285.03
242	Fairfax.....	59.27	3,232.79	3,292.06
243	Farley.....	3,034.74	7,815.32	10,850.06
244	Farmersburg.....	138.79	3,970.23	4,109.02
245	Farmington.....	1,705.35	7,689.87	9,395.22
246	Farnhamville.....	2,540.47	9,239.84	11,780.31
247	Farragut.....	6,360.62	6,173.28	12,533.90
248	Fayette.....	1,139.95	8,566.48	9,706.43
249	Fenton.....	2,367.79	4,419.98	6,787.77
250	Ferguson.....	136.53	796.53	933.06
251	Fertile.....	31.10	1,357.98	1,389.08
252	Floris.....	220.38	232.22	452.60
253	Floyd.....	1,439.67	1,890.02	3,329.69
254	Fonda.....	26,335.77	28,284.48	54,620.25

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
15,644.19		15,644.19		15,644.19	8,679.33	191
980.58		980.58		980.58	318.71	192
925.42		925.42		925.42	406.29	193
12,251.97		12,251.97		12,251.97	9,113.50	194
6,199.67	3.29	6,202.96		6,202.96	4,303.97	195
1,110.49		1,110.49		1,110.49	1,135.09	196
14,072.17		14,072.17		14,072.17	4,367.78	197
2,493.90	7.00	2,500.90	709.66	1,791.24	828.01	198
2,223.91		2,223.91		2,223.91	813.09	199
783.27		783.27		783.27	489.99	200
309.06	118.86	427.92	128.00	299.92	813.35	201
5,273.53		5,273.53		5,273.53	2,204.90	202
5,356.62	13.35	5,369.97	118.86	5,251.11	3,148.94	203
1,045.72		1,045.72		1,045.72	1,621.54	204
7,887.46	1,800.00	9,687.46	2,250.00	7,437.46	707.92	205
11,746.65	176.00	11,922.65	2.77	11,919.88	1,125.70	206
656.43	.50	656.93	32.00	624.93	581.20	207
6,027.35		6,027.35		6,027.35	4,332.86	208
3,907.76	948.69	4,856.45	903.74	3,952.71	26.03	209
744.93		744.93		744.93	732.86	210
10,257.64		10,257.64		10,257.64	1,545.39	211
12,842.38	2,618.02	15,461.00	1,542.01	13,918.99	10,028.08	212
218.72		218.72		218.72	152.44	213
13,027.16		13,027.16		13,027.16	3,589.79	214
28,337.00	2.45	28,339.45	.63	28,338.82	6,127.23	215
9,924.53	3,999.56	13,924.09	3,968.39	9,955.70	6,831.29	216
5,729.78		5,729.78		5,729.78	3,897.19	217
11,391.33	430.05	11,821.38	4.00	11,817.38	3,146.12	218
8,406.83	284.78	8,691.61	240.00	8,451.01	2,751.39	219
981.01		981.01		981.01	577.93	220
4,443.12	650.00	5,093.12	325.00	4,768.12	1,700.15	221
5,346.26	1.00	5,347.26		5,347.26	4,171.87	222
1,692.21	584.65	2,276.86	33.15	2,243.71	801.13	223
7,896.15		7,896.15	.40	7,895.75	3,953.74	224
6,307.14	79.38	6,386.52		6,386.52	1,855.08	225
25,492.60	8,136.84	33,629.44	12,370.75	21,258.69	3,677.28	226
2,451.56	.75	2,452.31	.58	2,451.73	2,131.14	227
5,182.52	285.51	5,468.03	44.35	5,423.68	1,305.15	228
651.46		651.46		651.46	700.56	229
5,630.53		5,630.53		5,630.53	1,693.48	230
756.69		756.69		756.69	846.46	231
8,992.14	1,500.00	10,492.14	750.00	9,742.14	9,327.49	232
8,451.49	1,562.38	10,013.87	2,946.08	7,067.79	81.28	233
1,610.89		1,610.89		1,610.89	18.54	234
6,717.46	1,557.36	8,274.82	1,224.54	7,050.28	1,161.91	235
2,827.32		2,827.32		2,827.32	1,414.30	236
10,537.04		10,537.04		10,537.04	6,665.41	237
6,616.05		6,616.05		6,616.05	2,785.19	238
9,100.58	2.16	9,102.74		9,102.74	4,248.45	239
927.61	3.00	930.61		930.61	223.66	240
9,240.48	6.75	9,247.23		9,247.23	6,037.80	241
3,179.26		3,179.26		3,179.26	112.80	242
9,384.87	4,433.94	13,818.81	5,671.83	8,146.98	2,703.08	243
3,186.63	1,500.00	4,686.63	771.64	3,914.99	194.03	244
8,545.23	113.48	8,658.71	113.48	8,545.23	849.99	245
9,193.26	.61	9,193.87		9,193.87	2,586.44	246
5,223.10		5,223.10		5,223.10	7,310.80	247
8,412.53	11.75	8,424.28	143.76	8,280.52	1,425.91	248
4,045.91		4,045.91		4,045.91	2,741.86	249
799.05		799.05		799.05	134.01	250
1,370.17		1,370.17		1,370.17	18.91	251
163.04		163.04		163.04	289.56	252
2,350.75	1.00	2,351.75	1.00	2,350.75	978.94	253
34,271.56		34,271.56	62.70	34,208.86	20,411.39	254

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
255	Fontanelle.....	6,678.40	15,978.81	22,655.21
256	Fort Atkinson.....	1,069.06	2,697.85	3,766.91
257	Fostoria.....	1,492.55	917.03	2,409.58
258	Franklin—R.F.D. West Point.....	270.13	203.00	473.13
259	Fraser.....	92.71	449.80	542.51
260	Fredericksburg.....	10,718.43	18,703.11	29,421.54
261	Frederika.....	172.02	1,108.78	1,280.80
262	Fredonia—P.O. Columbus Junction.....	207.45	367.04	574.49
263	Fremont.....	1,121.31	4,728.04	5,849.35
264	Galt.....	817.38	1,120.56	1,937.94
265	Galva.....	9,593.45	8,788.20	18,381.65
266	Garber.....	272.88	859.21	1,132.09
267	Garden Grove.....	3,294.26	2,459.15	5,753.41
268	Garnaville.....	129.65	6,464.74	6,594.39
269	Garner.....	16,346.64	55,924.78	72,271.42
270	Garrison.....	90.15	5,789.26	5,879.41
271	Garwin.....	3,086.75	5,647.10	8,733.85
272	Geneva.....	2,195.18	856.99	3,052.17
273	George.....	3,346.75	12,715.35	16,062.10
274	Gilbert.....	2,605.71	1,754.80	4,360.51
275	Gilbertville.....	1,761.58	1,119.96	2,881.54
276	Gilman.....	2,283.00	5,905.09	8,188.09
277	Gilmore City.....	3,041.03	9,982.50	13,023.53
278	Gladbrook.....	6,969.25	14,053.59	21,022.84
279	Glidden.....	15,347.54	48,581.29	63,928.83
280	Goldfield.....	853.95	7,345.95	8,199.90
281	Goodell.....	11,501.40	2,944.73	14,446.13
282	Goose Lake.....	2,491.16	2,042.74	4,533.90
283	Gowrie.....	13,467.98	42,815.94	56,283.92
284	Graettinger.....	1,673.10	10,955.60	12,628.70
285	Graf.....	124.25	178.00	302.25
286	Grafton.....	5,465.98	7,683.53	13,149.51
287	Grand Junction.....	8,469.43	11,733.51	20,202.94
288	Grand Mound.....	3,151.72	5,061.61	8,213.33
289	Grand River.....	136.23	1,219.80	1,356.03
290	Grandview.....	377.83	1,095.81	1,473.64
291	Granger.....	3,254.61	8,270.50	11,525.11
292	Grant.....	1,096.06	1,116.35	2,212.41
293	Granville.....	4,855.12	5,051.29	9,906.41
294	Gravity.....	679.79	2,031.09	2,710.88
295	Gray.....	3,793.50	2,195.12	5,988.62
296	Greeley.....	452.98	1,884.44	2,337.42
297	Greene.....	11,140.74	16,985.21	28,125.95
298	Greenfield.....	44,242.63	140,118.04	184,360.67
299	Green Island.....	585.45	698.55	1,284.00
300	Greenville.....	278.60	470.69	749.29
301	Grimes.....	1,491.00	57,023.67	58,514.67
302	Griswold.....	8,561.59	11,564.26	20,125.85
303	Gruver.....	80.03	411.90	491.93
304	Guernsey.....	856.83	600.45	1,457.28
305	Guttenberg.....	23,934.55	59,946.54	83,881.09
306	Halbur.....	251.53	3,609.43	3,860.96
307	Hamilton.....	594.66	542.78	1,137.44
308	Hancock.....	1,507.19	4,800.49	6,307.68
309	Hanlontown.....	1,919.50	2,513.75	4,433.25
310	Hansell.....	629.64	646.20	1,275.84
311	Harcourt.....	2,048.83	3,750.62	5,799.45
312	Hardy.....	2,671.36	846.91	3,518.27
313	Harper.....	300.13	1,148.26	1,448.39
314	Harpers Ferry.....	1,454.12	1,522.02	2,976.14
315	Harris.....	2,384.13	4,939.45	7,323.58
316	Hartford.....	581.09	681.51	1,262.60
317	Hartley.....	5,084.12	70,423.65	75,507.77
318	Hartwick.....	50.44	1,102.20	1,152.64

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
14,023.52	27.20	14,050.72	6.20	14,044.46	8,610.75	255
3,205.77		3,205.77		3,205.77	561.14	256
651.70	21.00	672.70	7.00	665.70	1,743.88	257
452.22		452.22		452.22	20.91	258
434.60		434.60		434.60	107.91	259
20,642.40	.60	20,643.00	301.80	20,341.20	9,080.34	260
833.94		833.94		833.94	446.86	261
122.21		122.21		122.21	452.28	262
4,694.68	654.12	5,348.80	650.00	4,698.80	1,150.55	263
599.46		599.46		599.46	1,338.48	264
15,068.71	1,500.00	16,568.71	12.00	16,556.71	1,824.94	265
1,697.28		1,697.28	560.35	1,136.93	O. D. 4.84	266
2,567.24		2,567.24		2,567.24	3,186.17	267
5,718.48	1,200.00	6,918.48	600.00	6,318.48	275.01	268
57,953.03		57,953.03		57,953.03	14,318.39	269
5,205.10		5,205.10		5,205.10	674.31	270
4,377.23		4,377.23	2.70	4,374.53	4,359.32	271
1,271.84		1,271.84	86.30	1,185.54	1,866.63	272
12,853.94	37.73	12,891.67		12,891.67	3,170.43	273
1,497.61		1,497.61		1,497.61	2,862.90	274
1,675.69		1,675.69		1,075.69	1,205.85	275
9,477.70		9,477.70	2,544.71	6,932.99	1,255.10	276
11,392.35	1.40	11,393.75	400.00	10,993.75	2,029.78	277
17,199.67		17,199.67		17,199.67	3,823.17	278
43,516.02	59.00	43,575.02	53.38	43,521.64	20,407.19	279
7,343.85	3,065.00	10,408.85	4,065.00	6,343.85	1,856.05	280
12,229.00	7.80	12,236.80		12,236.80	2,209.33	281
2,938.19	41.89	2,980.08		2,980.08	1,553.82	282
42,139.91	83.46	42,223.37	78.78	42,144.59	14,139.33	283
9,437.88	36.46	9,474.34	39.10	9,435.24	3,193.46	284
166.50		166.50		166.50	135.75	285
7,063.83		7,063.83		7,063.83	6,085.68	286
15,212.53	4.50	15,217.03	26.99	15,190.04	5,012.90	287
6,321.08	1.50	6,322.58	1.50	6,321.08	1,892.25	288
1,516.43		1,516.43	211.63	1,304.80	51.23	289
1,205.23		1,205.23		1,205.23	268.41	290
8,541.94		8,541.94		8,541.94	2,983.17	291
1,464.93		1,464.93		1,464.93	747.48	292
5,961.98		5,961.98		5,961.98	3,944.43	293
2,147.55		2,147.55	1.75	2,145.80	565.08	294
2,479.62	2.50	2,482.12		2,482.12	3,506.50	295
1,868.86		1,868.86		1,868.86	468.56	296
16,646.59		16,646.59		16,646.59	11,479.36	297
143,482.77	300.12	143,782.89	1.19	143,781.70	40,578.97	298
1,014.60		1,014.60		1,014.60	269.40	299
516.78		516.78		516.78	232.51	300
57,593.21		57,593.21		57,593.21	921.46	301
14,006.39	50.00	14,056.39	33.95	14,022.44	6,103.41	302
358.78	119.12	477.90		477.90	14.03	303
1,228.29		1,228.29		1,228.29	228.99	304
56,038.84		56,038.84		56,038.84	27,842.25	305
3,851.14	2.00	3,853.14	2.00	3,851.14	9.82	306
503.84		503.84	7.45	496.39	641.05	307
4,932.19		4,932.19		4,932.19	1,375.49	308
1,607.28	79.15	1,686.43	168.90	1,517.53	2,915.72	309
1,069.75	3.00	1,072.75		1,072.75	194.09	310
3,093.06	515.00	3,608.06	430.00	3,178.06	2,621.39	311
771.03		771.03		771.03	2,747.24	312
851.21		851.21		851.21	597.18	313
1,403.53	3.70	1,407.23		1,407.23	1,568.91	314
4,403.07		4,403.07		4,403.07	2,920.51	315
637.78		637.78		637.78	624.82	316
69,042.39	746.00	69,788.39		69,788.39	5,719.38	317
1,106.04		1,106.04		1,106.04	46.60	318

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
319	Harvey.....	246.30	961.11	1,207.41
320	Hastings.....	1,484.61	3,160.49	4,645.10
321	Havelock.....	411.43	4,303.24	4,714.67
322	Hawkeye.....	1,339.97	7,300.71	8,640.68
323	Hayesville.....	817.78	736.84	1,554.62
324	Hazleton.....	446.64	1,303.95	1,750.59
325	Hedrick.....	2,792.65	10,264.66	13,057.31
326	Henderson.....	743.15	792.86	1,536.01
327	Hepburn.....	1,376.52	235.67	1,612.19
328	Hills.....	700.87	1,951.89	2,652.76
329	Hillsboro.....	1,260.65	810.79	2,071.44
330	Hinton.....	8,277.88	6,685.87	14,963.75
331	Holland.....	230.16	817.43	1,047.59
332	Holstein.....	13,390.41	20,118.06	33,508.47
333	Holy Cross—P.O. N. Buena Vista.....	672.31	952.77	1,625.08
334	*Hopeville—P.O. Murray.....			
335	Hopkinton.....	10,103.41	25,698.15	35,801.56
336	Hornick.....	944.84	5,731.55	6,676.39
337	Hospers.....	5,178.68	9,455.95	14,634.63
338	Hubbard.....	4,912.95	8,077.33	12,990.28
339	Hudson.....	10,484.27	13,950.33	24,434.60
340	Hull.....	3,339.63	15,297.08	18,636.71
341	Humeston.....	5,049.02	16,538.90	21,587.92
342	Hurstville.....	15.36	696.20	711.56
343	Huxley.....	3,983.14	3,131.20	7,114.34
344	Imogene.....	3,660.17	4,228.87	7,889.04
345	Inwood.....	8,069.42	17,710.39	25,779.81
346	Ionia.....	80.69	1,157.47	1,238.16
347	Ireton.....	8,346.55	9,634.17	17,980.72
348	Irwin.....	1,064.17	3,119.09	4,183.26
349	Jackson Junction.....	914.90	1,263.76	2,178.66
350	Jamaica.....	637.38	3,257.83	3,895.21
351	Janesville.....	704.50	4,147.33	4,851.83
352	Jesup.....	6,025.18	7,167.66	13,192.84
353	Jewell Junction—P.O. Jewell.....	4,983.18	37,861.89	42,845.07
354	Joice.....	335.32	2,387.15	2,722.47
355	Jolley.....	1,416.20	1,135.44	2,551.64
356	Kalona.....	4,988.51	7,070.26	12,058.77
357	Kamrar.....	2,612.38	1,745.50	4,357.88
358	Kanawha.....	3,542.38	15,381.04	18,923.42
359	Kellerton.....	4,526.99	4,947.09	9,474.08
360	Kelley.....	2,090.16	3,608.47	5,698.63
361	Kellogg.....	3,069.27	9,523.85	12,593.12
362	Kensett.....	523.96	4,164.50	4,688.46
363	Kent.....	867.56	816.33	1,683.89
364	Keosauqua.....	5,749.75	6,252.35	12,002.10
365	Keota.....	10,111.49	23,292.52	33,404.01
366	Keswick.....	1,478.28	1,338.55	2,816.83
367	Keystone.....	3,135.66	7,889.78	11,025.44
368	Kimballton.....	8,497.47	13,726.60	22,224.07
369	Kingsley.....	14,294.06	11,698.15	25,992.21
370	Kinross.....	193.64	550.44	744.08
371	Kirkman.....	986.42	1,919.10	2,905.52
372	Kirkville.....	904.97	521.11	1,426.08
373	Kiron.....	1,948.57	1,435.42	3,383.99
374	Klemme.....	3,274.94	5,932.32	9,207.26
375	Knierim.....	4,980.50	978.67	5,959.17
376	Lacona.....	384.86	2,168.07	2,552.93
377	Ladora.....	7,401.26	1,855.77	9,257.03
378	Lake Mills.....	9,871.36	67,698.66	77,570.02
379	Lake Park.....	9,097.20	16,591.97	25,689.17
380	Lakeside—P.O. Storm Lake.....	37.89	614.67	652.56
381	Lake View.....	9,989.91	49,558.50	59,548.41
382	Lakota.....	1,092.90	5,387.39	6,480.29

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	standing April 1, 1941 Add warrants out-	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
759.82		759.82		759.82	447.59	319
2,785.59		2,785.59		2,785.59	1,859.51	320
4,247.28		4,247.28		4,247.28	467.39	321
6,604.52	25.06	6,629.58	127.48	6,502.10	2,138.58	322
676.84		676.84		676.84	877.78	323
1,215.89		1,215.89		1,215.89	534.70	324
11,133.09		11,133.09		11,133.09	1,924.22	325
1,545.73		1,545.73	497.31	1,048.42	487.59	326
207.42		207.42		207.42	1,404.77	327
2,287.00		2,287.00		2,287.00	365.76	328
1,185.57		1,185.57		1,185.57	885.87	329
7,189.97		7,189.97		7,189.97	7,773.78	330
825.56		825.56	20.64	804.92	242.67	331
20,412.94	2.10	20,415.04		20,415.04	13,093.43	332
951.29		951.29		951.29	673.79	333
						334
24,454.95	740.39	25,195.34		25,195.34	10,606.22	335
5,644.65	30.09	5,674.74	14.00	5,660.74	1,015.65	336
9,882.57	.11	9,882.68		9,882.68	4,751.95	337
7,858.60	4.23	7,862.83		7,862.83	5,127.45	338
11,583.74		11,583.74		11,583.74	12,850.86	339
18,308.38		18,308.38	903.32	17,405.06	1,231.65	340
17,725.44	361.71	18,087.15	2.00	18,085.15	3,502.77	341
691.04		691.04		691.04	20.52	342
2,915.67		2,915.67		2,915.67	4,198.67	343
5,481.95		5,481.95		5,481.95	2,407.09	344
16,436.64		16,436.64		16,436.64	9,343.17	345
1,014.79		1,014.79	10.00	1,004.79	233.37	346
11,906.48	690.85	12,597.33	671.93	11,925.40	6,055.32	347
2,512.81	.80	2,513.61		2,513.61	1,609.65	348
1,890.30		1,890.30		1,890.30	288.36	349
2,521.87	1,662.50	4,184.37	1,000.00	3,184.37	710.84	350
2,968.10		2,968.10		2,968.10	1,883.73	351
7,882.40	40.00	7,922.40	60.00	7,862.40	5,330.44	352
38,523.70	17.26	38,540.96	171.29	38,369.67	4,475.40	353
1,759.39	1,308.06	3,067.45	490.16	2,577.29	145.18	354
717.75		717.75		717.75	1,833.89	355
6,913.51	1,562.50	8,476.01	1,537.50	6,938.51	5,120.26	356
2,897.15		2,897.15		2,897.15	1,460.73	357
14,191.32	3,642.05	17,833.37	3,679.69	14,153.68	4,769.74	358
4,355.64		4,355.64		4,355.64	5,118.44	359
3,299.61		3,299.61		3,299.61	2,399.02	360
9,476.37		9,476.37		9,476.37	3,116.75	361
4,118.77		4,118.77		4,118.77	569.69	362
1,057.41		1,057.41		1,057.41	626.48	363
4,646.60		4,646.60		4,646.60	7,355.50	364
21,132.18	1,613.60	22,745.78		22,745.78	10,658.23	365
1,061.23		1,061.23		1,061.23	1,755.60	366
7,878.83	1,015.02	8,893.85	37.50	8,856.35	2,169.09	367
18,139.95	2.50	18,142.45	7.49	18,134.96	4,089.11	368
10,596.51		10,596.51		10,596.51	15,395.70	369
591.98	139.54	731.52	99.64	631.88	112.20	370
1,579.90		1,579.90		1,579.90	1,325.62	371
654.24		654.24		654.24	771.84	372
1,691.75		1,691.75	496.80	1,194.95	2,189.04	373
5,632.35		5,632.35		5,632.35	3,574.91	374
2,500.28		2,500.28		2,500.28	3,458.89	375
1,960.04		1,960.04		1,960.04	592.89	376
2,058.25		2,058.25		2,058.25	7,198.78	377
61,335.97		61,335.97		61,335.97	16,234.05	378
15,760.96	1,000.00	16,760.96		16,760.96	8,928.21	379
617.13		617.13		617.13	35.43	380
53,412.31	1,610.65	55,022.96	3,001.15	52,021.81	7,526.60	381
6,795.63		6,795.63		6,795.63	O. D. 315.34	382

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
383	Lamoni	16,864.98	101,436.72	118,301.70
384	Lamont	2,030.50	2,684.66	4,715.16
385	Lamotte	191.21	2,025.33	2,216.54
386	Lanesboro	60.57	15,046.68	15,107.25
387	Lansing	4,318.07	17,807.42	22,125.49
388	LaPorte City	31,935.57	85,885.58	117,821.15
389	Larchwood	2,475.89	11,388.94	13,864.83
390	Larrabee	686.58	1,860.70	2,547.28
391	Latimer	2,086.82	3,185.13	5,271.95
392	Laurel	25.93	1,238.15	1,264.08
393	Laurens	4,615.14	19,522.48	24,137.62
394	Lawler	4,218.89	8,057.84	12,276.73
395	Lawton	2.30	2,503.72	2,506.02
396	LeClaire	218.97	3,582.98	3,801.95
397	Ledyard	921.81	4,346.50	5,268.31
398	LeGrand	1,117.71	936.32	2,054.03
399	Lehigh	3,128.94	13,791.73	16,920.67
400	Leighton	119.87	480.88	600.75
401	Leland	2,175.53	880.80	3,056.33
402	Lenox	14,485.87	44,534.84	59,020.71
403	LeRoy	458.98	522.58	981.56
404	Lester	1,869.84	3,024.25	4,894.09
405	Letts	1,513.01	2,205.86	3,718.87
406	Lewis	2,360.40	5,233.93	7,594.33
407	Libertyville	64.42	987.39	1,051.81
408	Lidderdale	1,365.57	1,387.33	2,752.90
409	Lime Springs	2,908.03	7,172.09	10,080.12
410	Lincoln	2,068.13	2,152.80	4,220.93
411	Linden	1,053.79	3,472.36	4,526.15
412	Lineville	171.74	1,942.02	2,113.76
413	Linn Grove	26.18	3,521.71	3,547.89
414	Lisbon	3,347.57	13,407.40	16,754.97
415	Liscomb	2,041.34	1,239.47	3,280.81
416	Littleport	52.06	942.17	994.23
417	Little Rock	2,367.59	7,907.60	10,275.19
418	Little Sioux	349.75	3,890.00	4,239.75
419	Livermore	3,747.79	17,262.69	21,010.48
420	Lockridge	39.06	1,060.99	1,100.05
421	Logan	3,832.85	22,111.85	25,944.70
422	Lohrville	13,532.98	9,365.07	22,898.05
423	Lone Rock	3,533.81	1,416.24	4,950.05
424	Lone Tree	3,195.45	7,133.94	10,329.39
425	Long Grove	1,039.58	2,421.73	3,461.31
426	Lorimer	3,576.65	2,084.53	5,661.18
427	Lost Nation	4,394.36	7,036.83	11,431.19
428	Lovilia	448.66	2,683.42	3,132.08
429	Lowden	5,242.53	6,114.39	11,356.92
430	Low Moor	644.31	5,449.24	6,093.55
431	Luana	994.36	13,428.65	14,423.01
432	Lucas	144.38	1,830.14	1,974.52
433	Luther	1,202.66	1,153.83	2,356.49
434	LaVerne	1,367.94	6,582.31	7,950.25
435	Luxemburg—P.O. New Vienna	1,240.64	582.13	1,822.77
436	Luzerne	364.06	742.35	1,106.41
437	Lynnville	78.47	1,978.24	2,056.71
438	Lytton	2,741.93	10,396.22	13,138.15
439	McCallsburg	2,806.74	1,575.73	4,382.47
440	McCausland	9.18	611.29	620.47
441	McClelland	1,492.09	1,864.46	3,356.55
442	McGregor	4,566.64	148,383.70	152,950.34
443	McIntire	709.50	1,280.24	1,989.74
444	Macdonia	622.47	2,954.96	3,577.43
445	Macksburg	620.09	465.50	1,085.59
446	Magnolia	325.58	1,327.26	1,652.84

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
109,341.74	2,723.25	112,064.99	5,862.31	106,202.68	12,099.02	383
3,020.78		3,020.78		3,020.78	1,694.38	384
1,903.12	48.81	1,951.93	227.53	1,724.40	492.14	385
15,524.54		15,524.54	446.03	15,078.51	28.74	386
18,873.16		18,873.16		18,873.16	3,252.33	387
80,584.22	833.31	81,417.53	785.61	80,631.92	37,189.23	388
10,652.58		10,652.58		10,652.58	3,212.25	389
1,848.20		1,848.20		1,848.20	699.08	390
2,739.48		2,739.48		2,739.48	2,532.47	391
1,022.23		1,022.23		1,022.23	241.85	392
23,241.66	225.82	23,467.48	493.05	22,974.43	1,163.19	393
9,412.79	.32	9,413.11	1.05	9,412.06	2,864.67	394
1,619.35	215.00	1,834.35		1,834.35	671.67	395
4,595.57	932.96	5,528.53	1,770.60	3,757.93	44.02	396
5,098.22	5.92	5,104.14	7.96	5,096.18	172.13	397
1,010.67	1.85	1,012.52		1,012.52	1,041.51	398
13,321.52	667.56	13,989.08	834.24	13,154.84	3,765.83	399
339.62	565.66	905.28	565.66	339.62	261.13	400
936.90	73.01	1,009.91	71.82	938.09	2,118.24	401
48,192.00	4,339.44	52,531.44	4,344.31	48,187.13	10,833.58	402
527.94		527.94		527.94	453.62	403
3,071.58	2.41	3,073.99		3,073.99	1,820.10	404
2,290.15		2,290.15		2,290.15	1,428.72	405
4,913.30	406.89	5,320.19	408.29	4,911.90	2,682.43	406
960.43		960.43		960.43	91.38	407
1,456.10	87.79	1,543.89		1,543.89	1,209.01	408
6,943.14		6,943.14		6,943.14	3,136.98	409
2,337.91		2,337.91		2,337.91	1,883.02	410
3,132.44		3,132.44		3,132.44	1,393.71	411
1,691.92		1,691.92		1,691.92	421.84	412
3,400.47		3,400.47		3,400.47	147.42	413
11,259.47	1,725.00	12,984.47	3,336.76	9,647.71	7,107.26	414
1,337.74		1,337.74		1,337.74	1,943.07	415
714.06	938.99	1,653.05	608.16	1,044.89	O. D. 50.66	416
5,946.12	3,999.04	9,945.16	2,577.18	7,367.98	2,907.21	417
3,763.14		3,763.14		3,763.14	476.61	418
16,703.45		16,703.45		16,703.45	4,307.03	419
1,048.56		1,048.56		1,048.56	51.49	420
19,852.37		19,852.37		19,852.37	6,092.33	421
13,413.69	79.60	13,493.29	135.47	13,357.82	9,540.23	422
1,124.49		1,124.49		1,124.49	3,825.56	423
6,703.59	275.00	6,978.59	239.96	6,738.63	3,590.76	424
1,923.39		1,923.39		1,923.39	1,537.92	425
4,230.90	122.40	4,353.30	753.00	3,600.30	2,060.88	426
6,788.68		6,788.68	1,584.60	5,204.08	6,227.11	427
2,530.13	537.87	3,067.80	787.67	2,280.13	851.95	428
6,431.65	373.30	6,804.95	448.77	6,356.18	5,000.74	429
5,174.13		5,174.13		5,174.13	919.42	430
13,744.74	195.41	13,940.15	11.55	13,928.60	494.41	431
1,646.99	318.04	1,965.03	54.00	1,911.03	63.49	432
1,182.62		1,182.62		1,182.62	1,173.87	433
6,841.87		6,841.87		6,841.87	1,108.38	434
844.65		844.65	118.26	726.39	1,096.38	435
675.85		675.85		675.85	430.56	436
1,798.49		1,798.49		1,798.49	258.22	437
15,456.89	5.75	15,462.64	4,502.66	10,959.98	2,178.17	438
1,492.40	6.55	1,498.95	13.18	1,485.77	2,896.70	439
210.37	647.43	857.80	297.50	560.30	60.17	440
1,870.02		1,870.02		1,870.02	1,486.53	441
121,698.16	70.00	121,768.16		121,768.16	31,182.18	442
1,451.07		1,451.07		1,451.07	538.67	443
2,825.71		2,825.71		2,825.71	751.72	444
748.84		748.84		748.84	336.75	445
1,251.26		1,251.26	1.00	1,250.26	402.58	446

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
447	Malcom.....	1,015.09	3,383.53	4,398.62
448	Mallard.....	2,596.84	5,428.79	8,025.63
449	Maloy.....	346.64	303.61	650.25
450	Malvern.....	15,037.31	16,001.69	31,039.00
451	Manilla.....	3,791.67	30,514.82	34,306.49
452	Manly.....	8,327.34	16,009.74	24,337.08
453	Manning.....	22,367.97	150,353.36	172,721.33
454	Manson.....	10,637.01	25,870.36	36,507.37
455	Mapleton.....	5,240.74	51,133.82	56,374.56
456	Marathon.....	4,274.55	17,192.41	21,466.96
457	Marble Rock.....	6,092.89	5,386.43	11,479.32
458	Marcus.....	10,313.37	40,845.90	51,159.27
459	Marne.....	3,445.34	2,826.29	6,271.63
460	Marquette.....	2,737.13	8,218.94	10,956.07
461	Martelle.....	3,450.86	3,804.91	7,255.77
462	Martensdale.....	930.72	552.41	1,483.13
463	Martinsburg.....	132.80	648.81	781.61
464	Marysville—R.F.D. Hamilton.....	84.45	277.09	361.54
465	Masonville.....	175.64	914.95	1,090.59
466	Massena.....	2,949.31	6,529.25	9,478.56
467	Matlock.....	422.72	1,046.15	1,468.87
468	Maurice.....	2,330.16	4,112.46	6,442.62
469	Maxwell.....	2,405.14	7,279.86	9,685.00
470	Maynard.....	1,134.30	3,739.81	4,874.11
471	Maysville—R.F.D. Walcott.....	242.53	427.33	669.86
472	Mechanicsville.....	5,964.60	5,286.68	11,251.28
473	Mediapolis.....	13,207.46	9,738.85	22,946.31
474	Melbourne.....	3,749.21	7,395.45	11,144.66
475	Melcher.....	2,283.35	4,030.62	6,313.97
476	Melrose.....	49.89	3,759.58	3,809.47
477	Melvin.....	4,003.21	3,101.85	7,105.06
478	Menlo.....	1,292.66	5,158.43	6,451.09
479	Meriden.....	406.79	945.96	1,352.75
480	Merrill.....	4,306.07	4,803.73	9,109.80
481	Meservey.....	1,165.04	1,711.81	2,876.85
482	Middletown.....	1,266.07	680.62	1,946.69
483	Miles.....	2,525.57	3,632.31	6,157.88
484	Milford.....	21,081.87	45,507.26	66,589.13
485	Millersburg.....	548.08	1,026.55	1,574.63
486	Millerton.....	91.51	598.48	689.99
487	Milo.....	3,263.71	7,149.38	10,413.09
488	Milton.....	2,456.82	2,893.82	5,350.64
489	Minburn.....	1,521.72	1,338.77	2,860.49
490	Minden.....	1,625.15	4,055.52	5,680.67
491	Mingo.....	183.02	1,771.94	1,954.96
492	Mitchell.....	316.22	723.81	1,040.03
493	Mitchellville.....	4,966.15	6,528.40	11,494.55
494	Modale.....	2,412.06	9,882.50	12,294.56
495	Mondamin.....	3,047.17	10,536.29	13,583.46
496	Moneta.....	477.34	376.38	853.72
497	Monmouth.....	209.36	900.98	1,110.34
498	Monona.....	11,392.27	17,052.24	28,444.51
499	Monroe.....	3,211.35	12,633.01	15,844.36
500	Montezuma.....	3,881.45	54,148.38	58,029.83
501	Montour.....	187.77	1,668.52	1,856.29
502	Montrose.....	798.16	2,332.23	3,130.39
503	Moorhead.....	904.04	3,141.94	4,045.98
504	Moorland.....	306.52	1,138.62	1,445.14
505	Moravia.....	1,252.74	5,614.67	6,867.41
506	Morley.....	541.54	527.98	1,069.52
507	Morning Sun.....	2,937.53	8,429.09	11,366.62
508	Morrison.....	336.20	605.64	941.84
509	Moulton.....	1,062.73	11,893.60	12,956.33
510	Mount Auburn.....	1,017.38	1,158.55	2,175.93

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
2,683.09	2,000.00	4,683.09	1,600.00	3,083.09	1,315.53	447
5,636.90	709.97	6,346.87	806.66	5,540.21	2,485.42	448
319.09		319.09		319.09	331.16	449
31,613.75	3,047.50	34,661.25	5,164.65	29,496.60	1,542.40	450
30,188.74	4,105.60	34,294.34	2,143.83	32,150.51	2,155.98	451
19,409.96	2,641.79	22,051.75	5,174.69	16,877.06	7,460.02	452
137,820.33		137,820.33		137,820.33	34,901.00	453
29,677.02	10.50	29,687.52	20.00	29,667.52	6,839.85	454
54,703.46	2,192.10	56,895.56	2,288.71	54,606.85	1,767.71	455
15,869.78		15,869.78		15,869.78	5,597.18	456
8,277.49		8,277.49	2,220.00	6,057.49	5,421.83	457
46,261.24		46,261.24	3,416.50	42,844.74	8,314.53	458
2,802.65		2,802.65		2,802.65	3,468.98	459
10,235.28		10,235.28		10,235.28	720.79	460
3,464.00		3,464.00		3,464.00	3,791.77	461
565.00		565.00		565.00	918.13	462
408.54		408.54		408.54	373.07	463
270.79		270.79		270.79	90.75	464
1,013.53		1,013.53	12.20	1,001.33	89.26	465
5,689.00		5,689.00	.26	5,688.74	3,789.82	466
896.41		896.41		896.41	572.46	467
4,123.81		4,123.81		4,123.81	2,318.81	468
7,045.42	760.25	7,805.67	170.00	7,635.67	2,049.33	469
4,120.89		4,120.89		4,120.89	753.22	470
144.15		144.15		144.15	525.71	471
7,868.49		7,868.49		7,868.49	3,382.79	472
10,915.80		10,915.80		10,915.80	12,030.51	473
6,093.37		6,093.37		6,093.37	5,051.29	474
5,703.03	183.00	5,886.03		5,886.03	427.94	475
3,028.62		3,028.62		3,028.62	780.85	476
2,585.01		2,585.01		2,585.01	4,520.05	477
9,305.77		9,305.77	3,500.00	5,805.77	645.32	478
1,123.73		1,123.73		1,123.73	229.02	479
6,517.75		6,517.75	.88	6,516.87	2,592.93	480
1,977.19		1,977.19		1,977.19	899.66	481
673.02		673.02		673.02	1,273.67	482
3,450.33		3,450.33		3,450.33	2,707.55	483
43,520.52	518.87	44,039.39	293.87	43,745.52	22,843.61	484
1,539.90		1,539.90		1,539.90	34.73	485
408.68	180.00	588.68	60.00	528.68	161.31	486
7,056.00		7,056.00		7,056.00	3,357.09	487
3,664.91	138.53	3,803.44		3,803.44	1,547.20	488
1,177.09		1,177.09		1,177.09	1,683.40	489
2,794.61	700.00	3,494.61	400.00	3,094.61	2,586.06	490
1,496.21	59.83	1,556.04	161.36	1,394.68	560.28	491
572.19		572.19		572.19	467.84	492
8,586.99		8,586.99	2.15	8,584.84	2,909.71	493
9,793.38		9,793.38		9,793.38	2,501.18	494
9,147.21		9,147.21		9,147.21	4,436.25	495
361.74		361.74		361.74	491.98	496
696.35	62.99	759.34		759.34	351.00	497
17,730.58		17,730.58		17,730.58	10,713.93	498
10,897.37	.75	10,898.12	1.60	10,896.52	4,947.84	499
51,303.10	285.31	51,588.41	620.12	50,968.29	7,061.54	500
1,491.60		1,491.60		1,491.60	364.69	501
2,024.03	465.40	2,489.43		2,489.43	640.96	502
3,167.01	4.20	3,171.21		3,171.21	874.77	503
938.30		938.30		938.30	506.84	504
5,162.69		5,162.69		5,162.69	1,704.72	505
536.47		536.47		536.47	533.05	506
6,981.21	813.50	7,794.71	813.50	6,981.21	4,385.41	507
530.23		530.23		530.23	411.61	508
9,929.63		9,929.63		9,929.63	3,026.70	509
1,377.66		1,377.66		1,377.66	798.27	510

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
511	Mount Ayr.....	9,440.42	28,432.68	37,873.10
512	Mount Sterling.....	681.93	440.12	1,122.05
513	Mount Union.....	388.05	799.09	1,187.14
514	Mount Vernon.....	11,456.77	67,734.51	79,191.28
515	Moville.....	6,587.95	11,204.29	17,792.24
516	Murray.....	9.11	3,255.26	3,264.37
517	Nashua.....	6,708.54	14,498.89	21,207.43
518	Nemaha.....	349.50	960.48	1,309.98
519	Neola.....	4,126.78	22,104.46	26,231.24
520	New Albin.....	4,106.77	6,284.19	10,390.96
521	Newell.....	2,290.47	18,193.39	20,483.86
522	Newhall.....	880.12	5,261.31	6,141.43
523	New Hartford.....	907.36	10,588.24	11,495.60
524	New Liberty.....	482.62	839.48	1,322.10
525	New London.....	23,148.66	66,740.61	89,889.27
526	New Market.....	2,750.28	3,226.53	5,976.81
527	New Providence.....	1,367.62	700.57	2,068.19
528	New Sharon.....	11,449.52	10,869.00	22,318.52
529	New Vienna.....	404.18	2,520.50	2,924.68
530	New Virginia.....	230.26	1,601.83	1,832.09
531	Nichols.....	518.81	1,654.00	2,172.81
532	Nodaway.....	407.96	880.26	1,288.22
533	Nora Springs.....	2,041.46	9,184.36	11,225.82
534	Northboro.....	1,207.87	942.89	2,150.76
535	North Buena Vista.....		451.85	451.85
536	North English.....	4,733.71	8,865.82	13,599.53
537	North Liberty.....	179.03	1,159.61	1,338.64
538	North Washington.....	83.58	787.20	870.78
539	Northwood.....	6,004.19	16,815.39	22,819.58
540	Norwalk.....	316.94	980.10	1,297.04
541	Norway.....	4,348.06	4,851.25	9,199.31
542	Numa.....	271.06	349.96	621.02
543	Oakland.....	11,108.05	14,963.35	26,071.40
544	Oakville.....	503.77	996.18	1,499.95
545	Ocheyedan.....	2,987.72	15,543.45	18,531.17
546	Odebolt.....	1,611.25	14,674.27	16,285.52
547	Ogden.....	24,364.85	43,734.43	68,099.28
548	Okoboji.....	2,589.82	16,994.98	19,584.80
549	Olds.....	1,223.49	733.72	1,957.21
550	Old Town—P.O. Milford.....	190.78	506.12	696.90
551	Olin.....	4,634.00	7,039.64	11,673.64
552	Ollie.....	1,048.30	1,010.99	2,059.29
553	Oneida.....	153.15	329.75	482.90
554	Onslow.....	2,805.16	2,837.34	5,642.50
555	Orange City.....	10,397.07	63,381.86	73,778.93
556	Orchard.....	1,487.94	634.81	2,122.75
557	Orient.....	427.86	8,708.32	9,136.18
558	Orleans—P.O. Spirit Lake.....	2,900.60	2,283.36	5,183.96
559	Ossian.....	7,012.30	12,114.34	19,126.64
560	Osterdock.....	79.81	218.47	298.28
561	Oto.....	3,257.54	3,077.26	6,334.80
562	Ottosen.....	679.03	2,056.89	2,735.92
563	Owasa.....	47.15	600.90	648.05
564	Oxford.....	2,780.64	6,917.84	9,698.48
565	Oxford Junction.....	13,349.69	8,022.32	21,372.01
566	Oyens.....	402.67	876.51	1,279.18
567	Pacific Junction.....	863.91	1,406.29	2,270.20
568	Packwood.....	143.15	1,057.13	1,200.28
569	Palmer.....	940.61	4,347.73	5,288.34
570	Palo.....	657.12	931.55	1,588.67
571	Panama.....	2,196.95	2,567.83	4,764.78
572	Panora.....	5,082.00	30,550.84	35,632.84
573	Parkersburg.....	5,600.81	16,340.07	21,940.88
574	Parnell.....	232.10	1,516.71	1,748.81

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
32,350.80		32,350.80	28.97	32,321.83	5,551.27	511
675.43		675.43		675.43	446.62	512
1,027.19		1,027.19		1,027.19	159.95	513
66,133.00		66,133.00		66,133.00	13,058.28	514
9,939.59		9,939.59		9,939.59	7,852.65	515
3,033.62		3,033.62	66.81	2,966.81	297.56	516
16,697.36		16,697.36		16,697.36	4,510.07	517
661.09	300.00	961.09		961.09	348.89	518
18,438.43	491.31	18,929.74	566.42	18,363.32	7,867.92	519
6,837.41		6,837.41		6,837.41	3,553.55	520
19,209.71	10,418.53	29,628.24	10,400.00	19,228.24	1,255.62	521
3,803.61		3,803.61	25.77	3,777.84	2,363.59	522
10,046.36		10,046.36		10,046.36	1,449.24	523
668.61		668.61		668.61	653.49	524
58,130.61	3,605.50	61,736.11	3,335.75	58,400.36	31,488.91	525
2,866.79		2,866.79		2,866.79	3,110.02	526
709.81		709.81	1.00	708.81	1,359.38	527
9,937.87	3.00	9,940.87	14.28	9,926.59	12,391.93	528
2,346.21	22.42	2,368.63		2,368.63	556.05	529
1,393.93		1,393.93		1,393.93	438.16	530
1,517.20		1,517.20	2.53	1,514.67	658.14	531
904.69		904.69		904.69	383.53	532
9,248.86	2,000.00	11,248.86	2,000.00	9,248.86	1,976.96	533
536.46		536.46		536.46	1,614.30	534
408.07	168.44	576.51	124.66	451.85		535
10,439.33	993.51	11,432.84	881.70	10,551.14	3,048.39	536
971.78		971.78		971.78	366.86	537
1,211.55		1,211.55	502.63	708.92	161.86	538
14,044.99	3,650.61	17,695.60	1,772.24	15,923.36	6,896.22	539
1,349.93		1,349.93	62.00	1,287.93	9.11	540
4,248.24		4,248.24		4,248.24	4,951.07	541
423.28		423.28		423.28	197.74	542
12,535.19	941.64	13,476.83	860.56	12,616.27	13,455.13	543
1,266.92		1,266.92		1,266.92	233.03	544
15,748.43	3,003.37	18,751.80	1,417.71	17,334.09	1,197.08	545
17,148.84	177.58	17,326.42	1,766.93	15,559.49	726.03	546
42,139.81	487.14	42,626.95	119.49	42,507.46	25,591.82	547
14,396.03	4,967.17	19,363.20	6,064.23	13,298.97	6,285.83	548
576.25		576.25		576.25	1,380.96	549
496.20		496.20		496.20	200.70	550
9,748.09		9,748.09		9,748.09	1,925.55	551
1,287.06		1,287.06		1,287.06	772.23	552
179.47	222.44	401.91	222.44	179.47	303.43	553
2,543.45		2,543.45		2,543.45	3,099.05	554
59,659.87	2.50	59,662.37		59,662.37	14,116.56	555
1,305.80		1,305.80		1,305.80	816.95	556
9,698.36	2,589.68	12,288.04	4,089.68	8,198.36	937.82	557
2,592.19	13.51	2,605.70		2,605.70	2,578.26	558
8,437.67		8,437.67		8,437.67	10,688.97	559
202.18		202.18		202.18	96.10	560
3,306.71		3,306.71	202.55	3,104.16	3,230.64	561
1,725.41	27.50	1,752.91		1,752.91	983.01	562
510.61		510.61		510.61	137.44	563
6,099.94		6,099.94		6,099.94	3,598.54	564
7,372.05	20.11	7,392.16	37.47	7,354.69	14,017.32	565
768.22		768.22		768.22	510.96	566
1,494.56		1,494.56	2.00	1,492.56	777.64	567
898.10		898.10		898.10	302.18	568
4,451.79	2.78	4,454.57		4,454.57	833.77	569
1,215.84		1,215.84		1,215.84	372.83	570
2,328.91	245.86	2,574.77	692.39	1,882.38	2,882.40	571
26,972.85		26,972.85		26,972.85	8,659.99	572
15,451.32		15,451.32	17.00	15,434.32	6,506.56	573
1,643.16	1.00	1,644.16	63.53	1,580.63	168.18	574

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
575	Paton.....	3,457.52	11,012.63	14,470.15
576	Patterson.....	502.48	315.08	817.56
577	Paullina.....	5,015.19	39,736.62	44,751.81
578	Peosta.....	669.04	175.00	844.04
579	Persia.....	1,385.45	4,787.15	6,172.60
580	Peterson.....	6,294.48	8,387.99	14,682.47
581	Pierson.....	1,639.95	5,734.04	7,373.99
582	Pilot Mound.....	1,006.29	5,293.14	6,299.43
583	Pioneer.....	200.16	310.79	510.95
584	Pisgah.....	2,241.59	6,712.86	8,954.45
585	Plainfield.....	2,854.49	1,567.32	4,421.81
586	Plain View—R.F.D. Walcott.....	235.01	281.00	516.01
587	Plano.....	1,105.85	330.00	1,435.85
588	Pleasanton.....	353.00	386.18	739.18
589	Pleasant Plain.....	184.13	309.42	493.55
590	Pleasantville.....	382.89	8,829.33	9,212.22
591	Plover.....	1,577.24	2,604.11	4,181.35
592	Plymouth.....	1,319.92	2,045.89	3,365.81
593	Pocahontas.....	3,905.57	61,009.69	64,915.26
594	Polk City.....	817.25	1,049.73	1,866.98
595	Pomeroy.....	9,965.49	16,661.98	26,627.47
596	Popejoy.....	1,236.22	1,299.51	2,535.73
597	Portsmouth.....	1,576.60	2,552.53	4,129.13
598	Postville.....	9,552.89	32,583.46	42,136.35
599	Prairieburg.....	1,156.62	1,048.92	2,205.54
600	Prairie City.....	10,963.74	6,436.13	17,399.87
601	Prescott.....	272.15	1,912.42	2,184.57
602	Preston.....	14,948.90	24,910.01	39,858.91
603	Primghar.....	30,101.64	39,288.21	69,389.85
604	Princeton.....	150.07	1,974.87	2,124.94
605	Promise City.....	552.12	585.51	1,137.63
606	Protivin.....	1,162.49	2,549.29	3,711.78
607	Pulaski.....	860.09	1,403.89	2,263.98
608	Quasqueton.....	649.62	1,119.89	1,769.51
609	Quinby.....	3,107.49	3,060.73	6,168.22
610	Radcliffe.....	1,896.57	5,880.71	7,777.28
611	Rake.....	1,925.65	4,160.26	6,085.91
612	Ralston.....	584.89	1,057.11	1,642.00
613	Randalia.....	554.71	471.11	1,025.82
614	Randall.....	177.76	760.73	938.49
615	Randolph.....	6,884.14	7,532.65	14,416.79
616	Rathbun.....	54.64	436.11	490.75
617	Readlyn.....	6,050.69	14,803.11	20,853.80
618	Reasnor.....	479.19	897.38	1,376.57
619	Redding.....	371.24	423.21	794.45
620	Redfield.....	13,561.04	18,951.59	32,512.63
621	Reinbeck.....	6,498.95	16,714.11	23,213.06
622	Rembrandt.....	1,040.04	2,749.33	3,789.37
623	Remsen.....	14,874.10	52,067.76	66,941.86
624	Renwick.....	9,913.90	21,271.38	31,185.28
625	Rhodes.....	512.49	3,322.12	3,834.61
626	Riceville.....	3,381.13	7,996.91	11,378.04
627	Richland.....	990.34	4,610.63	5,600.97
628	Ricketts.....	1,638.11	3,049.28	4,687.39
629	Ridgeway.....	1,085.11	3,003.07	4,088.18
630	Rinard.....	455.23	414.51	869.74
631	Ringsted.....	1,155.16	5,077.24	6,232.40
632	Rippey.....	5,957.49	3,025.01	8,982.50
633	Riverside.....	585.20	12,664.52	13,249.72
634	Riverton.....	1,782.79	2,279.37	4,062.16
635	Robins.....	520.84	686.55	1,207.39
636	Rock Falls.....	269.90	382.85	652.75
637	Rockford.....	3,439.90	42,951.01	46,390.91
638	Rock Valley.....	2,150.55	11,770.45	13,921.00

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
10,745.30		10,745.30		10,745.30	3,724.85	575
266.82		266.82		266.82	550.74	576
36,621.58	1,127.79	37,749.37	1,788.34	35,961.03	8,790.78	577
244.30		244.30		244.30	509.74	578
5,614.52		5,614.52		5,614.52	558.08	579
7,675.93		7,675.93		7,675.93	7,006.54	580
5,283.52		5,283.52		5,283.52	2,090.47	581
3,366.57	41.60	3,408.17		3,408.17	2,891.26	582
374.46		374.46		374.46	136.49	583
4,883.99		4,883.99		4,883.99	4,070.46	584
2,263.60		2,263.60		2,263.60	2,158.21	585
245.50		245.50		245.50	270.51	586
473.54		473.54		473.54	962.31	587
358.96		358.96	6.00	352.96	386.22	588
434.29		434.29		434.29	59.26	589
7,351.21		7,351.21		7,351.21	1,861.01	590
1,991.46		1,991.46		1,991.46	2,189.89	591
2,162.74		2,162.74		2,162.74	1,203.07	592
61,268.67	9,282.28	70,550.95	8,611.67	61,939.28	2,975.98	593
1,369.27		1,369.27		1,369.27	497.71	594
14,621.85		14,621.85		14,621.85	12,005.62	595
1,009.77		1,009.77		1,009.77	1,525.96	596
2,224.98		2,224.98		2,224.98	1,904.15	597
32,579.62		32,579.62		32,579.62	9,556.73	598
1,250.33	5.39	1,255.72	2.35	1,253.37	952.17	599
6,205.68		6,205.68		6,205.68	11,194.19	600
1,791.90		1,791.90		1,791.90	392.67	601
25,352.28	21.50	25,373.78	455.41	24,888.37	14,970.54	602
40,518.96		40,518.96		40,518.96	28,870.89	603
2,104.06	31.22	2,135.28	9.55	2,125.73	O. D. .79	604
609.07		609.07	4.14	604.93	532.70	605
1,721.67		1,721.67	107.76	1,613.91	2,097.87	606
1,207.81	16.00	1,223.81		1,223.81	1,040.17	607
1,146.76		1,146.76		1,146.76	622.75	608
3,566.92		3,566.92		3,566.92	2,601.30	609
4,836.37	604.43	5,500.80	72.00	5,428.80	2,348.48	610
3,301.31	601.13	3,902.44		3,902.44	2,183.47	611
922.22	111.90	1,034.12	60.97	973.15	668.85	612
390.53		390.53		390.53	635.29	613
669.15		669.15		669.15	269.34	614
8,125.61	.50	8,126.11	11.28	8,114.83	6,301.96	615
433.71		433.71		433.71	57.04	616
12,767.01	10.70	12,777.71	8.50	12,769.21	8,084.59	617
697.92	4.20	702.12		702.12	674.45	618
386.27	64.22	450.49	82.84	367.65	426.80	619
23,378.32		23,378.32		23,378.32	9,134.31	620
18,742.76		18,742.76		18,742.76	4,470.30	621
3,149.43	318.32	3,467.75	372.32	3,095.43	693.94	622
54,943.27	1,001.00	55,944.27	481.40	55,462.87	11,478.99	623
21,883.20		21,883.20		21,883.20	9,302.08	624
3,155.92		3,155.92		3,155.92	678.69	625
7,902.47	3,546.11	11,448.58	3,460.12	7,988.46	3,389.58	626
4,507.91		4,507.91		4,507.91	1,093.06	627
3,896.44		3,896.44		3,896.44	790.95	628
3,506.53		3,506.53		3,506.53	581.65	629
383.15		383.15		383.15	486.59	630
5,885.52	13.78	5,899.30	39.87	5,859.43	372.97	631
2,884.46		2,884.46		2,884.46	6,098.04	632
10,668.72	2,255.39	12,924.11		12,924.11	325.61	633
1,818.15		1,818.15		1,818.15	2,244.01	634
1,070.73		1,070.73		1,070.73	136.66	635
521.97		521.97		521.97	130.78	636
41,752.34	188.60	41,940.94	668.10	41,272.84	5,118.07	637
10,963.41	1,317.23	12,280.64	.35	12,280.29	1,640.71	638

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
639	Rockwell.....	5,149.51	9,290.18	14,439.69
640	Rodman.....	1,842.98	814.94	2,657.92
641	Rodney.....	180.73	494.00	674.73
642	Roland.....	7,690.15	23,195.41	30,885.56
643	Rolfe.....	5,835.62	19,482.64	25,318.26
644	Rome.....	289.14	378.20	667.34
645	Rose Hill.....	417.91	803.45	1,221.36
646	Rossie.....	565.22	253.00	818.22
647	Rowan.....	842.74	1,122.99	1,965.73
648	Rowley.....	208.30	973.59	1,181.89
649	Royal.....	1,042.52	4,451.38	5,493.90
650	Rudd.....	4,771.46	9,018.26	13,789.72
651	Runnells.....	2,246.09	877.31	3,123.40
652	Russell.....	939.84	2,630.89	3,570.73
653	Ruthven.....	2,299.16	9,364.01	11,663.17
654	Rutland.....	1,443.66	1,042.65	2,486.31
655	Ryan.....	2,434.84	3,361.51	5,796.35
656	Sabula.....	3,951.79	15,143.91	19,095.70
657	Sageville—P.O. Dubuque.....	787.98	1,020.90	1,808.88
658	St. Ansgar.....	1,243.29	11,609.10	12,852.39
659	St. Anthony.....	264.55	791.51	1,056.06
660	St. Charles.....	684.62	1,722.59	2,407.21
661	St. Lucas.....	296.43	708.27	1,004.70
662	St. Marys.....	136.77	281.00	417.77
663	St. Olaf.....	138.53	1,996.35	2,134.88
664	St. Paul—R.F.D. West Point.....	872.62	398.05	1,270.67
665	Salem.....	1,281.59	2,558.44	3,840.03
666	Salix.....	333.79	1,898.12	2,231.91
667	Sanborn.....	4,948.58	21,004.46	25,953.04
668	Sandyville—P.O. Ackworth.....	49.55	353.62	403.17
669	Scarville.....	372.52	828.76	1,201.28
670	Schaller.....	5,848.05	10,846.82	16,694.87
671	Schleswig.....	15,057.95	14,554.05	29,612.00
672	Seranton.....	9,684.98	9,471.76	19,156.74
673	Searsboro.....	540.98	923.52	1,464.50
674	Sergeant Bluff.....	3,098.04	18,056.63	21,154.67
675	Shambaugh.....	528.40	942.15	1,470.55
676	Shannon City.....	625.74	854.42	1,480.16
677	Sharpsburg.....	1,733.33	2,666.34	4,399.67
678	Sheffield.....	7,274.36	13,694.53	20,968.89
679	Shelby.....	8,128.57	21,127.21	29,255.78
680	Sheldahl.....	1,785.89	530.08	2,315.97
681	Shell Rock.....	6,274.78	7,404.50	13,679.28
682	Shellsburg.....	1,740.14	4,586.76	6,326.90
683	Sherrill—P.O. Spechts Ferry.....	166.30	512.16	678.46
684	Sidney.....	2,354.29	29,011.14	31,365.43
685	Silver City.....	304.25	2,121.42	2,425.67
686	Sioux Center.....	1,780.65	21,657.20	23,437.85
687	Sioux Rapids.....	5,591.44	11,418.67	17,010.11
688	Slater.....	2,139.80	5,143.38	7,283.18
689	Sloan.....	2,648.31	5,427.95	8,076.26
690	Smithland.....	160.00	3,204.50	3,364.50
691	Soldier.....	127.04	4,256.24	4,383.28
692	Solon.....	9,066.94	6,859.47	15,926.41
693	Somers.....	986.62	1,068.08	2,054.70
694	South English.....	1,013.03	1,298.62	2,311.65
695	Spillville.....	513.66	3,321.01	3,834.67
696	Spragueville.....	92.59	883.48	976.07
697	Springbrook.....	81.02	776.45	857.47
698	Spring Hill.....	68.97	77.72	146.69
699	Springville.....	761.20	4,843.05	5,604.25
700	Stacyville.....	1,919.53	5,580.85	7,500.38
701	Stanhope.....	2,269.43	14,976.53	17,245.96
702	Stanley.....	491.98	480.54	972.52

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
8,980.02		8,980.02		8,980.02	5,459.67	639
647.93		647.93		647.93	2,009.99	640
256.68		256.68		256.68	418.05	641
22,012.52	12.50	22,025.02	14.88	22,010.14	8,875.42	642
16,668.16		16,668.16	2.42	16,665.74	8,652.52	643
229.08	125.00	354.08		354.08	313.26	644
525.76		525.76		525.76	695.60	645
445.05		445.05		445.05	373.17	646
1,212.63	100.10	1,312.73	1.20	1,311.53	654.20	647
727.34		727.34		727.34	454.55	648
3,101.63	600.00	3,701.63		3,701.63	1,792.27	649
9,365.81		9,365.81		9,365.81	4,423.91	650
851.51		851.51		851.51	2,271.89	651
2,939.63		2,939.63		2,939.63	631.10	652
8,976.61	3,639.59	12,616.20	2,871.49	9,744.71	1,918.46	653
1,269.73		1,269.73		1,269.73	1,216.58	654
3,515.71	1.13	3,516.84		3,516.84	2,279.51	655
12,711.58		12,711.58		12,711.58	6,384.12	656
1,040.50		1,040.50		1,040.50	768.38	657
11,802.48		11,802.48	20.00	11,782.48	1,069.91	658
890.52		890.52		890.52	165.54	659
1,862.39		1,862.39	2.13	1,860.26	546.95	660
892.55		892.55		892.55	112.15	661
280.06		280.06		280.06	137.71	662
2,104.66		2,104.66		2,104.66	30.22	663
472.26		472.26		472.26	798.41	664
3,105.76		3,105.76		3,105.76	734.27	665
2,504.47		2,504.47	350.60	2,153.87	78.04	666
18,631.47	1,943.20	20,574.67		20,574.67	5,378.37	667
224.87		224.87		224.87	178.30	668
704.48		704.48		704.48	496.80	669
10,962.05	3.40	10,965.45	2.00	10,963.45	5,731.42	670
10,181.07	550.00	10,731.07	400.00	10,331.07	19,280.93	671
11,454.23	70.05	11,524.28	1,067.64	10,456.64	8,700.10	672
855.99		855.99		855.99	608.51	673
17,869.57		17,869.57	68.93	17,800.64	3,354.03	674
1,073.55		1,073.55	1.00	1,072.55	398.00	675
650.49		650.49		650.49	829.67	676
1,937.67		1,937.67		1,937.67	2,462.00	677
16,062.69		16,062.69		16,062.69	4,906.20	678
26,112.85		26,112.85		26,112.85	3,142.93	679
834.18		834.18		834.18	1,481.79	680
5,247.86	.60	5,248.46	.60	5,247.86	8,431.42	681
3,952.94	502.00	4,454.94	2.00	4,452.94	1,873.96	682
349.04		349.04		349.04	329.42	683
13,903.93	13,928.70	27,832.63	931.71	26,900.92	4,464.51	684
2,072.38		2,072.38		2,072.38	353.29	685
16,146.78	4,647.36	20,794.14	1,055.92	19,738.22	3,699.63	686
11,245.68	436.30	11,681.98	156.50	11,525.48	5,484.63	687
6,149.72	9.48	6,159.20	7.48	6,151.72	1,131.46	688
6,479.51		6,479.51		6,479.51	1,596.75	689
3,828.21	8.23	3,836.44		3,836.44	O.D. 471.94	690
4,054.13	2,000.00	6,054.13	2,000.00	4,054.13	329.15	691
8,085.41		8,085.41		8,085.41	7,841.00	692
822.00		822.00		822.00	1,232.70	693
1,946.03	25.00	1,971.03		1,971.03	340.62	694
2,569.76		2,569.76	1.56	2,568.20	1,266.47	695
651.06		651.06		651.06	325.01	696
790.32		790.32		790.32	67.15	697
9.58		9.58		9.58	137.11	698
4,350.31	846.58	5,196.89	712.35	4,484.54	1,119.71	699
4,795.04	14.70	4,809.74	56.35	4,753.39	2,746.99	700
12,137.85	3,135.91	15,273.76	500.00	14,773.76	2,472.20	701
565.42		565.42		565.42	407.10	702

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
703	Stanton.....	8,088.28	20,779.17	28,867.45
704	Stanwood.....	1,355.17	5,864.36	7,219.53
705	State Center.....	28,041.87	41,579.47	69,621.34
706	Steamboat Rock.....	181.25	3,260.30	3,441.55
707	Stockport.....	195.80	1,550.34	1,746.14
708	Stockton.....	708.31	628.81	1,337.12
709	Story City.....	12,196.19	65,700.95	77,897.14
710	Stout.....	242.67	566.39	809.06
711	Stratford.....	17,956.54	20,139.71	38,096.25
712	Strawberry Point.....	28,965.14	27,854.10	56,819.24
713	Struble.....	657.98	1,006.98	1,664.96
714	Sully.....	3,150.57	3,170.24	6,320.81
715	Sumner.....	2,239.91	58,193.82	60,433.73
716	Superior.....	5,260.34	992.07	6,252.41
717	Sutherland.....	6,271.22	18,841.16	25,112.38
718	Swaledale.....	258.29	1,340.50	1,598.79
719	Swan.....	479.03	433.03	912.06
720	Swea City.....	3,111.47	10,226.87	13,338.34
721	Swisher.....	618.29	671.37	1,289.66
722	Tabor.....	6,662.00	17,708.00	24,370.00
723	Templeton.....	2,898.01	3,337.66	6,235.67
724	Tennant.....	1,211.79	2,143.69	3,355.48
725	Terril.....	4,171.21	6,090.88	10,262.09
726	Thayer.....	229.69	438.38	668.07
727	Thompson.....	44.36	4,813.02	4,857.38
728	Thor.....	2,526.20	2,595.04	5,121.24
729	Thornburg.....	824.43	508.42	1,332.85
730	Thornton.....	2,160.76	4,299.95	6,460.71
731	Thurman.....	1,352.63	1,596.65	2,949.28
732	Tiffin.....	175.20	1,498.71	1,673.91
733	Tingley.....	724.76	1,140.73	1,865.49
734	Titonka.....	2,989.48	6,578.21	9,567.69
735	Toronto.....	595.16	741.32	1,336.48
736	Traer.....	22,131.89	118,804.42	140,936.31
737	Treynor.....	458.48	1,592.50	2,050.98
738	Tripoli.....	5,661.99	12,079.38	17,741.37
739	Truesdale.....	497.49	754.48	1,251.97
740	Truro.....	483.98	2,400.17	2,884.15
741	Turin.....	195.96	768.75	964.71
742	Udell.....	303.79	356.46	660.25
743	Underwood.....	458.14	3,411.24	3,869.38
744	Union.....	1,548.96	9,815.31	11,364.27
745	Unionville.....	117.22	699.19	816.41
746	University Heights—P.O. Iowa City.....	367.28	1,254.26	1,621.54
747	University Park.....	1,205.28	1,422.65	2,627.93
748	Urbana.....	718.22	2,437.17	3,155.39
749	Urbandale—R.F.D. Des Moines.....	1,920.22	11,099.99	13,020.21
750	Ute.....	2,547.86	8,126.53	10,674.39
751	Vail.....	1,088.70	8,647.70	9,736.40
752	Valeria.....	64.92	245.00	309.92
753	Van Horne.....	8,997.03	7,239.32	16,236.35
754	Van Meter.....	329.35	1,212.85	1,542.20
755	Van Wert.....	300.69	1,123.21	1,423.90
756	Varina.....	768.11	1,285.48	2,053.59
757	Victor.....	2,932.60	10,399.27	13,331.87
758	Vincent.....	3,137.03	1,225.21	4,362.24
759	Vining.....	2,391.61	1,118.22	3,509.83
760	Volga City.....	2,482.90	1,874.69	4,357.59
761	Wadena.....	500.38	1,105.66	1,606.04
762	Wahpeton—P.O. Milford.....	710.02	2,530.32	3,240.34
763	Walcott.....	3,178.90	4,706.79	7,885.69
764	Walker.....	2,293.25	3,947.55	6,240.80
765	Wallingford.....	904.44	1,104.17	2,008.61
766	Wall Lake.....	19,443.21	24,107.52	43,550.73

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
20,187.87	1,026.01	21,213.88		21,213.88	7,653.57	703
6,354.82		6,354.82		6,354.82	864.71	704
31,187.69	676.95	31,864.64	851.65	31,012.99	38,608.35	705
2,520.82	2,244.40	4,765.22	2,146.40	2,618.82	822.73	706
1,572.43		1,572.43		1,572.43	173.71	707
466.70		466.70		466.70	870.42	708
71,277.91	253.20	71,531.11	111.12	71,419.99	6,477.15	709
555.09		555.09		555.09	253.97	710
23,166.71		23,166.71	220.84	22,945.87	15,150.38	711
32,863.97	62.05	32,926.02	74.50	32,851.52	23,967.72	712
930.87		930.87		930.87	734.09	713
3,857.40		3,857.40		3,857.40	2,463.41	714
54,866.66	3,667.23	58,533.89	2,500.00	56,033.89	4,399.84	715
986.51		986.51		986.51	5,265.90	716
19,557.15		19,557.15	5.00	19,552.15	5,560.23	717
785.56		785.56		785.56	813.23	718
382.47		382.47	32.08	350.39	561.67	719
10,946.58		10,946.58	3.99	10,942.59	2,395.75	720
1,233.37		1,233.37		1,233.37	56.29	721
17,400.00	4,545.00	21,945.00	4,545.00	17,400.00	6,970.00	722
2,843.64		2,843.64		2,843.64	3,392.03	723
2,219.27		2,219.27		2,219.27	1,136.21	724
7,147.51		7,147.51		7,147.51	3,114.58	725
429.66		429.66		429.66	238.41	726
4,893.81	142.00	5,035.81	189.81	4,846.00	11.38	727
3,034.49	30.00	3,064.49		3,064.49	2,056.75	728
416.32		416.32		416.32	916.53	729
4,811.06	33.98	4,845.04	100.00	4,745.04	1,715.67	730
2,588.24		2,588.24		2,588.24	361.04	731
1,662.17		1,662.17		1,662.17	11.74	732
1,223.11	296.67	1,519.78	26.50	1,493.28	372.21	733
6,253.44		6,253.44		6,253.44	3,314.25	734
591.45		591.45		591.45	745.03	735
108,468.31	3,458.77	111,927.08	3,319.20	108,607.88	32,328.43	736
839.24		839.24	139.33	699.91	1,351.07	737
7,994.86		7,994.86		7,994.86	9,746.51	738
556.15		556.15		556.15	695.82	739
2,203.90		2,203.90		2,203.90	680.25	740
1,004.84		1,004.84		1,004.84	O.D. 40.13	741
514.85	76.69	591.54	153.38	438.16	222.09	742
2,789.01	341.65	3,130.66	341.15	2,789.51	1,079.87	743
9,080.57	15.25	9,095.82		9,095.82	2,268.45	744
300.46	54.81	355.27		355.27	461.14	745
1,542.95		1,542.95		1,542.95	78.59	746
1,420.21		1,420.21		1,420.21	1,207.72	747
2,660.85		2,660.85		2,660.85	494.54	748
8,976.90		8,976.90		8,976.90	4,043.31	749
5,363.55	197.05	5,560.60		5,560.60	5,113.79	750
7,834.35	1,825.36	9,659.71	1,970.75	7,688.96	2,047.44	751
236.95		236.95	26.36	210.59	99.33	752
12,661.87	500.00	13,161.87	5,700.35	7,461.52	8,774.83	753
1,151.09		1,151.09		1,151.09	391.11	754
973.12	6.78	979.90	6.78	973.12	450.78	755
1,388.30	76.64	1,464.94		1,464.94	588.65	756
6,502.71	2,014.71	8,517.42		8,517.42	4,814.45	757
1,137.02		1,137.02		1,137.02	3,225.22	758
953.60		953.60		953.60	2,556.23	759
2,165.17	.50	2,165.67		2,165.67	2,191.92	760
1,458.00		1,458.00		1,458.00	148.04	761
2,025.65	80.00	2,105.65	80.00	2,025.65	1,214.69	762
5,315.61		5,315.61		5,315.61	2,570.08	763
3,204.85	8.45	3,273.30	21.64	3,251.66	2,989.14	764
1,166.24		1,166.24		1,166.24	842.37	765
23,322.86	3.00	23,325.86		23,325.86	20,224.87	766

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on hand April 1, 1941	Add grand total of receipts for year ending March 31, 1942	Total to be accounted for
767	Walnut.....	4,051.70	34,523.78	38,575.48
768	Wapello.....	11,409.44	14,689.05	26,098.49
769	Washta.....	2,838.25	3,881.99	6,720.24
770	Waterville.....	1,094.29	1,408.20	2,502.49
771	Waucoma.....	3,087.46	3,130.29	6,217.75
772	Waukee.....	1,143.91	3,123.89	4,267.80
773	Wayland.....	2,397.89	3,851.49	6,249.38
774	Webb.....	749.74	2,351.86	3,101.60
775	Webster.....	932.16	618.16	1,550.32
776	Weldon.....	280.71	680.49	961.20
777	Wellman.....	4,598.38	14,825.83	19,424.21
778	Wellsburg.....	4,199.47	9,136.58	13,336.05
779	Welton.....	865.47	645.87	1,511.34
780	Wesley.....	1,902.49	4,839.96	6,742.45
781	West Bend.....	3,516.93	50,321.37	53,838.30
782	West Branch.....	15,167.97	12,365.38	27,533.35
783	West Burlington.....	5,060.64	17,113.50	22,174.14
784	West Chester.....	427.86	1,161.60	1,589.46
785	Westfield.....	2,628.22	3,656.95	6,285.17
786	Westgate.....	542.53	2,852.17	3,394.70
787	West Liberty.....	27,186.39	59,109.79	86,296.18
788	West Mitchell—P.O. Mitchell.....	90.66	228.70	319.36
789	West Okoboji—P.O. Milford.....	1,005.30	4,357.27	5,362.57
790	Westphalia.....	421.14	432.97	854.11
791	West Point.....	4,250.06	8,653.74	12,903.80
792	West Side.....	2,611.18	7,823.38	10,434.56
793	What Cheer.....	4,290.82	12,142.04	16,432.86
794	Wheatland.....	4,763.37	10,864.21	15,627.58
795	Whiting.....	6,871.12	20,994.64	27,865.76
796	Whittemore.....	4,843.04	21,701.75	26,544.79
797	Whitten.....	983.47	3,813.56	4,797.03
798	Willey—P.O. Carroll.....	575.71	150.00	725.71
799	Williams.....	6,084.45	6,269.64	12,354.09
800	Williamsburg.....	14,490.25	20,296.59	34,786.84
801	Williamson.....	313.64	1,387.84	1,701.48
802	Wilton—P.O. Wilton Junction.....	2,173.84	29,272.91	31,446.75
803	Windsor Heights.....		637.50	637.50
804	Winfield.....	3,211.36	16,940.36	20,151.72
805	Winthrop.....	6,752.29	12,784.98	19,537.27
806	Wiota.....	801.04	1,943.14	2,744.18
807	Woden.....	971.69	1,383.45	2,355.14
808	Woodbine.....	16,836.31	41,407.19	58,243.50
809	Woodburn.....	370.57	979.56	1,350.13
810	Woodward.....	2,364.25	11,848.88	14,213.13
811	Woolstock.....	2,597.18	4,240.09	6,837.27
812	Worthington.....	388.34	1,807.24	2,195.58
813	Wyoming.....	2,580.86	7,990.90	10,571.76
814	Yale.....	2,135.16	4,051.53	6,186.69
815	Yetter.....	1,506.80	735.37	2,242.17
816	Yorktown.....	789.70	1,237.22	2,026.92
817	Zearing.....	4,591.86	12,693.74	17,285.60
818	Zwingle.....	849.28	702.17	1,551.45

*Incorporated but not active.

OF CASH TRANSACTIONS—Continued

Deduct grand total of expenditures for year ending March 31, 1942	Add warrants out- standing April 1, 1941	Total expenditures and previous year's warrants paid	Deduct warrants outstanding March 31, 1942	Total deduction from total to be accounted for	Cash on hand March 31, 1942	Number
26,501.65	5,205.76	31,707.41	1,774.62	29,932.79	8,642.69	767
14,419.00		14,419.00		14,419.00	11,679.49	768
3,634.35		3,634.35		3,634.35	3,085.89	769
1,164.71		1,164.71		1,164.71	1,337.78	770
3,601.36		3,601.36		3,601.36	2,616.39	771
2,942.78		2,942.78		2,942.78	1,325.02	772
3,421.32	688.25	4,109.57	422.01	3,687.56	2,561.82	773
2,557.36		2,557.36		2,557.36	544.24	774
481.88		481.88		481.88	1,068.44	775
527.38		527.38	7.60	519.78	441.42	776
15,487.10		15,487.10		15,487.10	3,937.11	777
12,256.62	3,260.11	15,516.73	6,753.73	8,763.00	4,573.05	778
704.88		704.88		704.88	806.46	779
4,268.05		4,268.05		4,268.05	2,474.40	780
47,394.89	6,550.21	53,945.10	7,044.41	46,900.69	6,937.61	781
10,411.42		10,411.42		10,411.42	17,121.93	782
18,201.84		18,201.84		18,201.84	3,972.30	783
1,136.56	133.70	1,270.32		1,270.32	319.14	784
4,150.54		4,150.54		4,150.54	2,134.63	785
2,197.60	.75	2,198.35	5.50	2,192.85	1,201.85	786
59,179.81		59,179.81		59,179.81	27,116.37	787
229.04		229.04		229.04	90.32	788
1,970.32	2,425.71	4,396.03	77.75	4,318.28	1,044.29	789
412.37		412.37		412.37	441.74	790
10,975.48	1.40	10,976.88		10,976.88	1,926.92	791
8,323.52		8,323.52	200.00	8,123.52	2,311.04	792
13,391.37	1.00	13,392.37	3.00	13,389.37	3,043.49	793
13,616.10	11.95	13,628.05	4.20	13,623.85	2,003.73	794
21,231.16	11.97	21,243.13	46.54	21,196.59	6,669.17	795
23,887.59		23,887.59		23,887.59	2,657.20	796
1,035.24		1,035.24		1,035.24	3,761.79	797
108.20		108.20		108.20	617.51	798
8,931.68	1.64	8,933.32	7.00	8,926.32	3,427.77	799
20,262.59	283.98	20,546.57	322.84	20,223.73	14,563.11	800
874.87	210.94	1,085.81		1,085.81	615.67	801
26,580.22	90.77	26,670.99	14.50	26,656.49	4,790.26	802
1,343.57		1,343.57	709.28	634.29	3.21	803
17,085.00		17,085.00	3,900.00	13,185.00	6,966.72	804
12,213.75	72.70	12,286.45		12,286.45	7,250.82	805
2,005.70	1.32	2,007.02		2,007.02	737.16	806
2,203.39		2,203.39		2,203.39	151.75	807
38,482.23	4.95	38,487.18	3.70	38,483.48	19,760.02	808
1,114.54		1,114.54		1,114.54	235.59	809
11,993.22		11,993.22		11,993.22	2,219.91	810
5,706.09		5,706.09		5,706.09	1,131.18	811
1,483.86		1,483.86		1,483.86	711.72	812
7,989.70	50.00	8,039.70	6.00	8,033.70	2,538.06	813
4,037.18	21.59	4,058.77	17.00	4,041.77	2,144.92	814
598.96		598.96		598.96	1,643.21	815
1,211.88		1,211.88		1,211.88	815.04	816
14,190.48	769.84	14,960.32	9.48	14,950.84	2,334.76	817
951.18	.65	951.83		951.83	599.62	818

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
	Grand Totals.....	\$3,049,721.21	\$1,309,866.33	\$ 53,999.00	\$ 272,448.00
1	Ackley.....	28,500.00			8.83
2	Ackworth.....	500.00			
3	Adair.....	6,800.00	17,700.00		2,267.07
4	Adel.....	13,200.00	22,500.00		959.51
5	Afton.....		8,000.00		
6	Agency.....			500.00	
7	Ainsworth.....		4,500.00		
8	Akron.....	31,000.00			2,859.58
9	Albert City.....	26,000.00			
10	Albion.....	1,800.00			
11	Alburnett.....				50.00
12	Alden.....	6,500.00			4,468.75
13	Alexander.....				
14	Allerton.....	24,000.00			20.00
15	Allison.....	18,000.00			323.85
16	Alta.....				10.30
17	Alta Vista.....	4,000.00			
18	Alton.....	13,000.00			897.52
19	Altoona.....	14,500.00			1,042.50
20	Alvord.....		5,500.00		
21	Andover.....				
22	Andrew.....		11,000.00		1,202.55
23	Anita.....	5,500.00	6,500.00		173.64
24	Ankeny.....	7,000.00			
25	Anthon.....				
26	Aplington.....				
27	Arcadia.....	4,850.00	2,000.00		
28	Archer.....	1,500.00			
29	Aredale.....				
30	Arion.....				
31	Arispe.....				
32	Arlington.....	500.00			2.00
33	Armstrong.....	10,000.00	1,300.00		1.64
34	Arnolds Park.....	8,000.00	14,500.00		
35	Arthur.....				
36	Asbury—P. O. Dubuque.....				
37	Ashton.....				226.95
38	Aspinwall.....			400.00	
39	Atalissa.....				
40	Athelstan.....				
41	Atkins.....	11,500.00			
42	Auburn.....	13,000.00			
43	Aurelia.....	4,300.00			13.00
44	Aurora.....				114.37
45	Avoca.....	17,000.00	6,500.00		
46	Ayrshire.....	20,000.00			
47	Badger.....				
48	Bagley.....				
49	Baldwin.....				
50	Balltown—R. F. D. Waupeton.....				
51	Bancroft.....	20,433.75			3,500.25
52	Baukston—R. F. D. Epworth.....				
53	Barnes City.....				2.00
54	Barnum.....				
55	Bassett.....				
56	Batavia.....				823.61
57	Battle Creek.....				188.18
58	Baxter.....				
59	Bayard.....	3,000.00			37.01
60	Beacon.....				
61	Beaconsfield.....				.56
62	Beaman.....	300.00			

GENERAL TABLES—TOWNS

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INDEBTEDNESS TO APRIL 1, 1942

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
\$ 56,264.35	\$ 50,875.80	\$ 4,793 174.69	\$ 432,578.04	\$ 31,664.22	\$2,183,831.06	\$7,441,248.01	
		28,508.83		335.55		28,844.38	1
		500.00				500.00	2
		26,767.07	600.00			27,367.07	3
	1,000.00	37,659.51				37,659.51	4
		8,000.00				8,000.00	5
		500.00				500.00	6
		4,500.00	3,900.00			8,400.00	7
		33,859.58	38,000.00		30,000.00	101,859.58	8
		26,000.00				26,000.00	9
		1,800.00				1,800.00	10
		50.00				50.00	11
		10,968.75				10,968.75	12
							13
		24,020.00				24,020.00	14
		18,323.85	2,700.00			21,023.85	15
		10.30			57,000.00	57,010.30	16
		4,000.00				4,000.00	17
		13,897.52				13,897.52	18
		15,542.50				15,542.50	19
		5,500.00				5,500.00	20
							21
		12,202.55				12,202.55	22
		12,173.64			101,301.20	113,474.84	23
		7,000.00				7,000.00	24
			4,500.00			4,500.00	25
		6,850.00				6,850.00	26
		1,500.00				1,500.00	27
							28
							29
							30
		502.00				502.00	31
		11,301.64				11,301.64	32
	1,101.75	23,601.75				23,601.75	33
							34
							35
							36
		226.95				226.95	37
		400.00				400.00	38
							39
		11,500.00				11,500.00	40
		13,000.00				13,000.00	41
		4,313.00	3,600.00			7,913.00	42
		114.37				114.37	43
		23,500.00				23,500.00	44
		20,000.00				20,000.00	45
							46
							47
							48
							49
		23,934.00	8,000.00	1,798.97	126,500.00	160,232.97	50
							51
		2.00				2.00	52
							53
							54
		823.61				823.61	55
		188.18				188.18	56
							57
		3,037.01				3,037.01	58
							59
		.56				.56	60
		300.00				300.00	61
							62

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
63	Beaver				
64	Bellevue	20,050.00			
65	Bennett				
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			200.00
73	Blairstown	500.00	500.00		2,802.85
74	Blakesburg				
75	Blanchard				13.00
76	Blencoe				
77	Blockton	2,000.00			
78	Blue Grass				
79	Bode		3,000.00		1,774.02
80	Bonaparte	2,800.00		400.00	
81	Bondurant				
82	Bouton				
83	Boxholm	12,000.00			
84	Boyden		3,000.00		755.41
85	Braddyville				349.05
86	Bradgate	1,500.00			111.23
87	Brandon				5.27
88	Brayton	2,800.00			1,499.96
89	Breda	14,000.00			6.00
90	Bridgewater		10,500.00		
91	Brighton	5,000.00			25.27
92	Bristow		7,500.00		
93	Britt	11,500.00		7,200.00	1.00
94	Brooklyn	21,773.00			2,127.29
95	Brunsville	2,000.00			
96	Buckeye				169.09
97	Buck Grove				
98	Buffalo				
99	Buffalo Center				101.08
100	Burt	14,500.00			423.60
101	Bussey		9,500.00		349.60
102	Calamus	7,500.00			1,845.00
103	Callender		8,000.00		
104	Calmar	7,750.00			1,181.08
105	Calumet		8,000.00		
106	Camanche	9,970.00			
107	Cambridge		3,900.00		34.95
108	Cantril				
109	Carbon				
110	Carlisle		13,000.00		
111	Carpenter				
112	Carson	3,000.00	4,200.00	4,200.00	
113	Carter Lake—P.O. Omaha, Nebr				
114	Cascade	39,000.00			
115	Casey				
116	Castalia				2,579.79
117	Castana	700.00	3,500.00		
118	Castle Hill—R.F.D. Waterloo				
119	Center Junction	2,250.00			2.29
120	Center Point				3.50
121	Central City				52.50
122	Centralia—R.F.D. Peosta				
123	Charlotte				
124	Charter Oak	20,000.00			
125	Chatsworth				
126	Chelsea	12,000.00			.72

INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		20,050.00	7,545.68			27,595.68	63
							64
							65
							66
							67
							68
							69
			3,000.00			3,000.00	70
		5,700.00				5,700.00	71
		3,802.85				3,802.85	72
							73
		13.00				13.00	74
							75
		2,000.00				2,000.00	76
			800.00			800.00	77
		4,774.02				4,774.02	78
	3,401.43	6,601.43	2,800.00			9,401.43	79
							80
		12,000.00				12,000.00	81
		3,755.41				3,755.41	82
		349.05				349.05	83
		1,611.23				1,611.23	84
		5.27				5.27	85
		4,299.96				4,299.96	86
		14,006.00				14,006.00	87
		10,500.00				10,500.00	88
		5,025.27				5,025.27	89
		7,500.00				7,500.00	90
9,500.00		28,201.00	12,500.00		10,000.00	50,701.00	91
		23,900.29			128,000.00	151,900.29	92
		2,000.00				2,000.00	93
		169.09				169.09	94
							95
		101.08	4,000.00		2,000.00	6,101.08	96
		14,923.60	9,361.85			24,285.45	97
		9,849.60				9,849.60	98
		9,345.00				9,345.00	99
		8,000.00				8,000.00	100
	1,500.00	10,431.08			4,950.00	15,381.08	101
		8,000.00				8,000.00	102
	100.00	10,070.00			27,000.00	37,070.00	103
		3,934.95				3,934.95	104
							105
		13,000.00				13,000.00	106
							107
		11,400.00			4,980.00	16,380.00	108
18,009.46		18,009.46				18,009.46	109
		39,000.00				39,000.00	110
			1,777.10			1,777.10	111
		2,579.79				2,579.79	112
		4,200.00				4,200.00	113
							114
		2,252.29				2,252.29	115
		3.50				3.50	116
		52.50				52.50	117
							118
		20,000.00				20,000.00	119
							120
		12,000.72				12,000.72	121
							122
							123
							124
							125
							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	1,400.00			
129	Churdan	24,274.68			
130	Cincinnati				23.37
131	Clare				
132	Clarence				654.13
133	Clarksville	7,500.00			
134	Clayton				
135	Clearfield				.77
136	Cleghorn		7,500.00		15.00
137	Clemons				3.20
138	Clermont	4,000.00			
139	Clio				
140	Clover Hills—P.O. West Des Moines				
141	Clutier				
142	Coburg				
143	Coggon	13,000.00	11,500.00		2,303.40
144	Coin		4,000.00		280.59
145	Colesburg	11,500.00			
146	College Springs				462.64
147	Collins	8,000.00			
148	Colo				
149	Columbus City				
150	Columbus Junction				1,412.96
151	Colwell				
152	Conesville		700.00		
153	Conrad				
154	Conway	700.00			
155	Coon Rapids	26,000.00			4,356.59
156	Coppock				2.50
157	Coralville—P.O. Iowa City				22.50
158	Correctionville	1,650.00			
159	Corwith				621.30
160	Corydon	23,605.22			14.54
161	Cotter				
162	Coulter		3,000.00		
163	Craig	500.00			750.00
164	Crawfordsville				
165	Cromwell				
166	Crystal Lake				
167	Cumberland				354.34
168	Cumming				
169	Curlew				24.46
170	Cushing				1,100.00
171	Cylinder				
172	Dakota City	2,500.00			31.41
173	Dallas				17.89
174	Dallas Center	31,500.00	16,500.00		
175	Dana				
176	Danbury	9,500.00			
177	Danville	15,000.00			250.18
178	Davis City	7,800.00			560.50
179	Dawson	5,500.00			78.33
180	Dayton	16,500.00	6,500.00		
181	Decatur City				
182	Dedham				
183	Deep River	14,000.00			
184	Defiance				
185	Delaware				125.00
186	Delhi				
187	Delmar		2,000.00	3,000.00	
188	Deloit	6,000.00			
189	Delphos				
190	Delta				

GENERAL TABLES—TOWNS

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INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,400.00				1,400.00	127
		24,274.68				24,274.68	123
		23.37				23.37	129
		8,154.13				8,154.13	130
							131
							132
		7,500.77				7,500.77	133
		15.00				15.00	134
		4,003.20	350.00			4,353.20	135
							136
							137
							138
							139
							140
							141
		26,803.40	7,500.00			34,303.40	142
		4,280.59				4,280.59	143
		11,500.00				11,500.00	144
600.00		9,062.64				9,662.64	145
					2,000.00	11,662.64	146
					1,000.00	1,000.00	147
	1,600.00	1,600.00				1,600.00	148
		1,412.96				1,412.96	149
		700.00				700.00	150
		700.00				700.00	151
		30,356.59	2,900.00			33,256.59	152
					151,500.00	184,756.59	153
		2.50				2.50	154
		1,672.50				1,672.50	155
							156
		24,226.52				24,226.52	157
		14.54				14.54	158
		3,000.00				3,000.00	159
		500.00				500.00	160
		750.00				750.00	161
				195.10		945.10	162
							163
							164
		354.34				354.34	165
		24.46				24.46	166
		1,100.00				1,100.00	167
		2,500.00				2,500.00	168
		31.41				31.41	169
		48,017.89	8,500.00			56,517.89	170
		9,500.00	11,259.64			20,759.64	171
		15,000.00				15,000.00	172
		8,050.18				8,050.18	173
		6,060.50				6,060.50	174
		23,078.33			31,500.00	54,578.33	175
							176
		14,000.00				14,000.00	177
							178
		125.00				125.00	179
200.00		5,200.00				5,400.00	180
		6,000.00				6,000.00	181
							182
							183
							184
							185
							186
							187
							188
							189
							190

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
191	Denver				
192	Derby				
193	DeSoto				
194	Dexter	52,200.00			
195	Diagonal	7,000.00			
196	Dickens				
197	Dike				709.66
198	Dixon				
199	Dolliver				
200	Donahue	1,000.00			128.00
201	Donnan				
202	Donnellson	22,000.00			118.86
203	Doon	1,500.00			
204	Dougherty				2,250.00
205	Dow City				2.77
206	Dows	2,400.00			32.00
207	Drakesville				
208	Dumont	7,500.00			
209	Duncombe	2,000.00			903.74
210	Dundee				
211	Dunkerton		14,000.00		
212	Dunlap	6,000.00	4,000.00		1,542.01
213	Durango				
214	Durant	2,000.00			
215	Dysart	7,500.00			.63
216	Earlham	20,000.00			3,968.39
217	Earling	6,500.00			4.00
218	Earlville				240.60
219	Early	14,000.00			
220	East Peru				325.00
221	Eddyville				
222	Edgewood		13,000.00		33.15
223	Elberon				.40
224	Eldridge				
225	Elgin		2,000.00		
226	Elkader	10,000.00			12,370.75
227	Elkhart				.58
228	Elk Horn	15,000.00			44.35
229	Elkport				
230	Elliott	1,000.00			
231	Eliston				
232	Ellsworth	1,000.00	9,000.00		750.00
233	Elma				2,946.08
234	Ely				
235	Emerson		9,000.00		1,224.54
236	Epworth				
237	Essex	9,000.00	5,500.00	800.00	
238	Everly				
239	Exira	500.00			
240	Exline				
241	Fairbank				
242	Fairfax				
243	Farley	11,500.00			5,671.83
244	Farmersburg	12,500.00			771.64
245	Farmington				113.48
246	Farnhamville		1,000.00		
247	Farragut	18,000.00			
248	Fayette				143.76
249	Fenton				
250	Ferguson				
251	Fertile				
252	Floris				1.00
253	Floyd	1,000.00			62.70
254	Fonda	13,000.00			

GENERAL TABLES—TOWNS

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INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
							191
							192
		52,200.00				52,200.00	193
		7,000.00			3,000.00	10,000.00	194
							195
					4,000.00	4,000.00	196
		709.66				709.66	197
							198
		1,000.00				1,000.00	199
		128.00				128.00	200
		22,000.00				22,000.00	201
		1,618.86				1,618.86	202
							203
		2,250.00				2,250.00	204
		2,402.77	1,004.92			3,407.69	205
666.67		698.67				698.67	206
		7,500.00				7,500.00	207
		2,903.74				2,903.74	208
							209
		14,000.00				14,000.00	210
		11,542.01				11,542.01	211
							212
1,000.00		3,000.00			2,750.00	5,750.00	213
		7,500.63				7,500.63	214
		23,968.39		3,000.00		26,968.39	215
		6,500.00	2,600.00			9,100.00	216
		4.00				4.00	217
	1,000.00	15,240.60			890.58	16,131.18	218
							219
		325.00				325.00	220
		13,000.00				13,000.00	221
		33.15				33.15	222
		.40			1,200.00	1,200.40	223
		2,000.00				2,000.00	224
		22,370.75				22,370.75	225
		.58				.58	226
		15,044.35			4,900.00	19,944.35	227
							228
		1,000.00			2,400.00	3,400.00	229
							230
		10,750.00			12,200.00	22,950.00	231
		2,946.08				2,946.08	232
							233
18,055.16		28,279.70	1,000.00			29,279.70	234
							235
		15,300.00				15,300.00	236
							237
		500.00			3,600.00	4,100.00	238
							239
							240
					1,600.00	1,600.00	241
		17,171.83				17,171.83	242
		13,271.64				13,271.64	243
		113.48			5,750.00	5,863.48	244
		1,000.00				1,000.00	245
		18,000.00			2,000.00	20,000.00	246
		143.76				143.76	247
					800.00	800.00	248
							249
							250
							251
		1,001.00				1,001.00	252
		13,062.70				13,062.70	253
							254

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
255	Fontanelle				6.26
256	Fort Atkinson				7.00
257	Fostoria				
258	Franklin—R. F. D. West Point				
259	Fraser				301.80
260	Fredericksburg				
261	Frederika	2,400.00			
262	Fredonia—P. O. Columbus Junction		12,500.00		650.00
263	Fremont				
264	Galt	12,200.00			12.00
265	Galva				560.35
266	Garber				
267	Garden Grove				600.00
268	Garnavillo	11,800.00			
269	Garner	49,160.32			
270	Garrison		14,000.00		2.70
271	Garwin	4,000.00			86.30
272	Geneva				
273	George	7,000.00			
274	Gilbert				
275	Gilbertville				2,544.71
276	Gilman				400.00
277	Gilmore City	31,500.00			
278	Gladbrook	15,000.00			53.38
279	Glidden	2,000.00	10,000.00		4,065.00
280	Goldfield		2,000.00		
281	Goodell	9,000.00			
282	Goose Lake				78.78
283	Gowrie	3,500.00	1,000.00		39.10
284	Graettinger	16,500.00			
285	Graf				
286	Grafton		1,300.00		26.99
287	Grand Junction				1.50
288	Grand Mound				211.63
289	Grand River				
290	Grandview				
291	Granger				
292	Grant		5,000.00		
293	Granville				1.75
294	Gravity		3,000.00		
295	Gray				
296	Greeley				
297	Greene	9,000.00			1.19
298	Greenfield	9,900.00	192,000.00		
299	Green Island				
300	Greenville				
301	Grimes	8,000.00	50,066.33		33.95
302	Griswold				
303	Gruver				
304	Guernsey				
305	Guttenberg	14,500.00			2.00
306	Halbur				7.45
307	Hamilton		8,000.00		
308	Hancock				168.90
309	Hanlontown	2,000.00			
310	Hansell				430.00
311	Harcourt	11,900.00			
312	Hardy				
313	Harper				
314	Harpers Ferry				
315	Harris	4,000.00			
316	Hartford				
317	Hartley	11,000.00		700.00	
318	Hartwick				

GENERAL TABLES—TOWNS

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INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		6.26				6.26	255
		7.00				7.00	256
	100.00	100.00				100.00	257
		301.80				301.80	258
		2,400.00				2,400.00	259
		13,150.00	600.00			13,750.00	260
		12,212.00				12,212.00	261
		560.35				560.35	262
		12,400.00				12,400.00	263
		49,160.32				49,160.32	264
		14,000.00				14,000.00	265
		4,002.70				4,002.70	266
		86.30				86.30	267
		7,000.00				7,000.00	268
							269
		2,544.71				2,544.71	270
		31,900.00				31,900.00	271
		15,000.00	2,000.00			17,000.00	272
1,000.00		13,053.38	2,477.71			15,531.09	273
		6,065.00			90,000.00	96,065.00	274
		9,000.00			4,950.00	13,950.00	275
							276
10,000.00		14,578.78				24,578.78	277
		16,539.10	3,500.00		71,000.00	91,039.10	278
							279
		1,326.99	27,000.00		27,000.00	55,326.99	280
		1.50				1.50	281
		211.63				211.63	282
							283
		5,000.00				5,000.00	284
		1.75				1.75	285
		3,000.00				3,000.00	286
		9,000.00				9,000.00	287
		201,901.19				201,901.19	288
							289
		58,066.33				58,066.33	290
		33.95				33.95	291
							292
		14,500.00				14,500.00	293
		2.00			19,000.00	19,002.00	294
		7.45				7.45	295
		8,000.00				8,000.00	296
		2,168.90				2,168.90	297
		12,330.00				12,330.00	298
							299
		4,000.00	4,000.00			8,000.00	300
		11,000.00				11,000.00	301
		700.00			15,000.00	15,700.00	302
							303
							304
							305
							306
							307
							308
							309
							310
							311
							312
							313
							314
							315
							316
							317
							318

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
319	Harvey				
320	Hastings	3,992.00			
321	Havelock	3,000.00			127.48
322	Hawkeye	3,000.00			
323	Hayesville				
324	Hazleton				
325	Hedrick				497.31
326	Henderson	100.00			
327	Hepburn				
328	Hills				
329	Hillsboro				
330	Hinton				20.64
331	Holland				
332	Holstein				
333	Holy Cross—P.O. N. Buena Vista				
334	*Hopeville—P.O. Murray				
335	Hopkinton	7,000.00	32,100.00	750.00	
336	Hornick	2,500.00	5,000.00		14.00
337	Hospers		3,000.00		
338	Hubbard	9,000.00			
339	Hudson				903.32
340	Hull	19,300.00			2.00
341	Humeston	5,500.00	8,500.00		
342	Hurstville		11,000.00		
343	Huxley				
344	Imogene				
345	Inwood	8,000.00	6,500.00		10.00
346	Ionia				671.93
347	Ireton	4,500.00	7,500.00		
348	Irwin				
349	Jackson Junction				1,000.00
350	Jamaica		9,500.00		
351	Janesville	12,500.00			60.00
352	Jesup				171.29
353	Jewell Junction—P.O. Jewell		4,500.00	24,500.00	490.16
354	Joice	3,000.00			
355	Jolley				1,537.50
356	Kalona	1,500.00			
357	Kamrar				3,679.69
358	Kanawha	6,331.62			
359	Kellerton				
360	Kelley		1,500.00		
361	Kellogg		2,000.00		
362	Kensett		8,100.00		
363	Kent	1,000.00			
364	Keosauqua				
365	Keota	17,658.08			
366	Keswick				37.50
367	Keystone	31,000.00			7.49
368	Kimballton	4,000.00	4,000.00		
369	Kingsley	500.00			99.64
370	Kinross				
371	Kirkman				
372	Kirkville				496.80
373	Kiron				
374	Klemme	9,700.00			
375	Knierim				
376	Lacona				
377	Ladora				
378	Lake Mills	16,000.00			
379	Lake Park	4,500.00	12,000.00		
380	Lakeside—P.O. Storm Lake				3,001.15
381	Lake View	12,000.00	12,000.00		
382	Lakota				

INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		3,992.00					319
		3,000.00			1,000.00	4,992.00	320
		3,127.48	7,000.00			3,000.00	321
						10,127.48	322
							323
	3,500.00	3,500.00				3,500.00	324
		597.31				597.31	325
							326
							327
							328
							329
		20.64				20.64	330
			26,000.00			26,000.00	331
							332
							333
		39,850.00				39,850.00	334
		7,514.00				7,514.00	335
		3,000.00				3,000.00	336
		9,000.00				9,000.00	337
							338
		20,203.32				20,203.32	339
		14,002.00	2,500.00		6,500.00	23,002.00	340
							341
		11,000.00				11,000.00	342
							343
		14,500.00	2,000.00			16,500.00	344
		10.00				10.00	345
		12,671.93				12,671.93	346
							347
							348
		10,500.00				10,500.00	349
		12,500.00				12,500.00	350
		60.00				60.00	351
		29,171.29				29,171.29	352
		3,490.16				3,490.16	353
							354
		3,037.50				3,037.50	355
							356
		10,011.31	4,987.37			14,998.68	357
			3,300.00			3,300.00	358
		1,500.00				1,500.00	359
		2,000.00		4,400.00		6,400.00	360
		8,100.00				8,100.00	361
		1,000.00				1,000.00	362
							363
		17,658.08	8,000.00			25,658.08	364
							365
		31,037.50			2,400.00	33,437.50	366
		8,007.49	200.00			8,207.49	367
	500.00	1,000.00				1,000.00	368
		99.64				99.64	369
							370
							371
		496.80				496.80	372
		9,700.00	1,800.00			11,500.00	373
							374
							375
							376
		16,000.00			73,300.00	89,300.00	377
		16,500.00	7,500.00			24,000.00	378
							379
		27,001.15				27,001.15	380
	1,700.00	1,700.00	1,250.00	4,500.00		7,450.00	381
							382

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
383	Lamoni	3,000.00	9,000.00		5,862.31
384	Lamont				227.53
385	Lamotte				446.03
386	Lanesboro	6,600.00	4,900.00		
387	Lansing	14,000.00			
388	LaPorte City	28,000.00	23,000.00		785.61
389	Larchwood	10,000.00			
390	Larrabee		4,500.00		
391	Latimer				
392	Laurel				493.05
393	Laurens				1.05
394	Lawler				
395	Lawton				1,770.60
396	LeClaire	2,780.00			7.96
397	Ledyard	4,500.00			
398	LeGrand				834.24
399	Lehigh	500.00	3,000.00		565.66
400	Leighton				71.82
401	Leland				4,344.31
402	Lenox	24,000.00	20,000.00		
403	LeRoy				
404	Lester				
405	Letts	1,500.00			
406	Lewis	6,000.00			408.29
407	Libertyville				
408	Lidderdale	1,800.00			
409	Lime Springs	10,000.00			
410	Lincoln		8,500.00		
411	Linden				
412	Lineville				
413	Linn Grove	4,500.00			
414	Lisbon	10,500.00	7,000.00		3,336.76
415	Liscomb				608.16
416	Littleport				2,577.18
417	Little Rock	12,500.00			
418	Little Sioux	3,000.00			
419	Livermore				
420	Lockridge				
421	Logan	21,150.00			
422	Lohrville	5,000.00			135.47
423	Lone Rock				239.96
424	Lone Tree				
425	Long Grove				753.00
426	Lorimor	1,000.00			1,584.60
427	Lost Nation	1,000.00			787.67
428	Lovilia				448.77
429	Lowden	1,100.00	2,000.00		
430	Low Moor	4,500.00			11.55
431	Luana				54.00
432	Lucas				
433	Luther	1,000.00			
434	LuVerne				118.26
435	Luxemburg—P. O. New Vienna				
436	Luzerne				
437	Lynnville				4,502.66
438	Lytton				13.18
439	McCallsburg	2,000.00			297.50
440	McCausland				
441	McClelland	1,575.00	1,000.00		
442	McGregor	26,700.00			
443	McIntire				
444	Macedonia	2,000.00			
445	Macksburg				1.00
446	Magnolia				

INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		17,862.31			93,000.00	110,862.31	383
		227.53				227.53	384
		11,946.03				11,946.03	385
		14,000.00				14,000.00	386
		51,785.61	12,237.34		84,000.00	148,022.95	387
		10,000.00				10,000.00	388
		4,500.00				4,500.00	389
							390
							391
		493.05				493.05	392
		1.05				1.05	393
200.00		200.00				200.00	394
		4,550.60				4,550.60	395
		4,507.96				4,507.96	396
							397
		4,334.24				4,334.24	398
		565.66				565.66	399
		71.82				71.82	400
		48,344.31				48,344.31	401
							402
							403
		1,500.00				1,500.00	404
		6,408.29				6,408.29	405
							406
		1,800.00				1,800.00	407
		10,000.00	800.00			10,800.00	408
							409
		8,500.00				8,500.00	410
							411
		4,500.00				4,500.00	412
		20,836.76				20,836.76	413
							414
		608.16				608.16	415
1,486.00		16,563.18				16,563.18	416
		3,000.00				3,000.00	417
							418
							419
		21,150.00				21,150.00	420
		5,135.47				5,135.47	421
							422
		239.96				239.96	423
							424
		1,753.00	3,500.00			5,253.00	425
		2,584.60				2,584.60	426
		787.67				787.67	427
		3,548.77				3,548.77	428
		4,500.00				4,500.00	429
		11.55				11.55	430
		54.00				54.00	431
		1,000.00				1,000.00	432
					2,000.00	2,000.00	433
		118.26				118.26	434
							435
							436
		4,502.66				4,502.66	437
		2,013.18				2,013.18	438
		297.50				297.50	439
		2,575.00				2,575.00	440
		26,700.00				26,700.00	441
							442
		2,000.00				2,000.00	443
							444
		1.00				1.00	445
							446

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
447	Malcom				1,600.00
448	Mallard	5,300.00	4,500.00		806.66
449	Maloy				
450	Malvern	20,800.00			5,164.65
451	Manilla	2,100.00			2,143.83
452	Manly	21,500.00			5,174.69
453	Manning	1,000.00	2,000.00		
454	Manson	79,500.00			20.00
455	Mapleton	9,056.00			2,288.71
456	Marathon				2,220.00
457	Marble Rock				3,416.50
458	Marcus	35,000.00			
459	Marne	2,000.00			
460	Marquette	16,100.00			
461	Martelle	6,500.00		140.00	
462	Martensdale		500.00		
463	Martinsburg				
464	Marysville—R. F. D. Hamilton				12.20
465	Masonville				.26
466	Massena		11,000.00		
467	Matlock				
468	Maurice	400.00	3,900.00		
469	Maxwell	5,800.00	5,500.00		170.00
470	Maynard				
471	Maysville—R. F. D. Walcott				
472	Mechanicsville	11,000.00			
473	Mediapolis				
474	Melbourne		19,000.00		
475	Melcher				
476	Melrose	8,600.00			
477	Melvin	1,000.00			
478	Menlo	13,000.00			3,500.00
479	Meriden				.88
480	Merrill				
481	Meservey				
482	Middletown				
483	Miles				293.87
484	Milford	13,500.00			
485	Millersburg				60.00
486	Millerton				
487	Milo				
488	Milton	1,000.00			
489	Minburn				400.00
490	Minden	2,000.00			161.36
491	Mingo	7,500.00			
492	Mitchell		8,000.00		2.15
493	Mitchellville				
494	Modale	6,495.00			
495	Mondamin	8,000.00	4,000.00	2,000.00	
496	Moneta				
497	Monmouth				
498	Monona	41,500.00			1.60
499	Monroe	26,000.00			620.12
500	Montezuma	4,500.00			
501	Montour				
502	Montrose				
503	Moorhead				
504	Moorland				
505	Moravia	5,400.66			
506	Morley				813.50
507	Morning Sun				
508	Morrison				
509	Moulton	31,900.00	5,000.00		
510	Mount Auburn				

INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		1,600.00				1,600.00	447
		10,606.66			1,500.00	12,106.66	448
	755.78	26,720.43					449
		4,243.83				26,720.43	450
		26,674.69	15,500.00		8,300.00	12,543.83	451
		3,000.00		9,000.00	179,000.00	42,174.69	452
		79,520.00				191,000.00	453
		11,344.71			7,500.00	79,520.00	454
						18,844.71	455
		2,220.00					456
		38,416.50	42,000.00			2,220.00	457
		2,000.00				80,416.50	458
		16,100.00	7,300.00			2,000.00	459
	518.00	7,158.00				23,400.00	460
		500.00				7,158.00	461
						500.00	462
							463
		12.20				12.20	464
		11,000.26				11,000.26	465
							466
		4,300.00				4,300.00	467
		11,470.00				11,470.00	468
	1,200.00	1,200.00				1,200.00	469
							470
		11,000.00				11,000.00	471
							472
		19,000.00				19,000.00	473
							474
		8,600.00				8,600.00	475
		1,000.00				1,000.00	476
		16,500.00				16,500.00	477
							478
		.88				.88	479
							480
							481
							482
		13,793.87			78,000.00	91,793.87	483
	476.05	476.05				476.05	484
		60.00				60.00	485
							486
		1,000.00				1,000.00	487
							488
		2,400.00				2,400.00	489
		7,661.36				7,661.36	490
							491
		8,002.15				8,002.15	492
		6,495.00				6,495.00	493
		14,000.00				14,000.00	494
							495
							496
		41,500.00				41,500.00	497
		26,001.60				26,001.60	498
		5,120.12			145,420.99	150,541.11	499
							500
							501
							502
							503
		5,400.66				5,400.66	504
							505
		813.50				813.50	506
							507
		36,900.00				36,900.00	508
							509
							510

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
511	Mount Ayr.....		47,000.00		28.97
512	Mount Sterling.....				
513	Mount Union.....				
514	Mount Vernon.....	29,500.00			
515	Moville.....				
516	Murray.....				66.81
517	Nashua.....	19,000.00			
518	Nemaha.....				
519	Neola.....	11,800.00			566.42
520	New Albin.....		6,000.00		
521	Newell.....				10,400.00
522	Newhall.....	18,000.00			25.77
523	New Hartford.....		7,500.00		
524	New Liberty.....				
525	New London.....	5,774.00			3,335.75
526	New Market.....				
527	New Providence.....				1.00
528	New Sharon.....	4,000.00			14.28
529	New Vienna.....			705.00	
530	New Virginia.....				
531	Nichols.....				2.53
532	Nodaway.....				
533	Nora Springs.....				2,000.00
534	Northboro.....	1,000.00			
535	North Buena Vista.....				124.66
536	North English.....	25,000.00			881.70
537	North Liberty.....				
538	North Washington.....				502.63
539	Northwood.....	4,883.17			1,772.24
540	Norwalk.....				62.00
541	Norway.....				
542	Numa.....				
543	Oakland.....	500.00	10,000.00		860.56
544	Oakville.....				
545	Ocheyedan.....	16,600.00			1,417.71
546	Odebolt.....				1,766.93
547	Ogden.....	9,000.00			119.49
548	Okoboji.....		20,000.00		6,064.23
549	Olds.....				
550	Old Town—P. O. Milford.....				
551	Olin.....	5,800.00	1,000.00		
552	Ollie.....				
553	Oneida.....				222.44
554	Onslow.....				
555	Orange City.....	26,500.00			
556	Orchard.....				
557	Orient.....				4,089.68
558	Orleans—P. O. Spirit Lake.....				
559	Ossian.....	1,500.00			
560	Osterdock.....				
561	Oto.....		1,000.00		202.55
562	Ottosen.....	5,100.00			
563	Owasa.....				
564	Oxford.....	2,500.00	6,000.00	3,000.00	
565	Oxford Junction.....	6,000.00			37.47
566	Oyens.....				
567	Pacific Junction.....				2.00
568	Packwood.....				
569	Palmer.....				
570	Palo.....				
571	Panama.....	4,500.00			692.39
572	Panora.....		3,000.00		
573	Parkersburg.....	8,000.00			17.00
574	Parnell.....	1,500.00			63.53

INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		47,028.97				47,028.97	511
							512
		29,500.00	13,801.47			43,301.47	513
							514
		66.81				66.81	515
		19,000.00				19,000.00	516
							517
		12,366.42	2,500.00		1,347.00	16,213.42	518
		6,000.00				6,000.00	519
		10,400.00		3,036.02		13,436.02	520
		18,025.77				18,025.77	521
		7,500.00				7,500.00	522
							523
	2,000.00	11,109.75			66,535.60	77,645.35	524
							525
		1.00				1.00	526
		4,014.28				4,014.28	527
		705.00				705.00	528
							529
		2.53				2.53	530
							531
		2,000.00				2,000.00	532
		1,000.00				1,000.00	533
		124.66				124.66	534
		25,881.70				25,881.70	535
							536
		502.63				502.63	537
		6,655.41				6,655.41	538
		62.00				62.00	539
							540
							541
		11,360.56	706.52			12,067.08	542
							543
		18,017.71				18,017.71	544
		1,766.93				1,766.93	545
		9,119.49			40,000.00	49,119.49	546
	250.00	26,314.23	12,067.42			38,381.65	547
							548
							549
		6,800.00				6,800.00	550
							551
		222.44				222.44	552
							553
		26,500.00			6,000.00	32,500.00	554
							555
		4,089.68				4,089.68	556
							557
		1,500.00				1,500.00	558
							559
		1,202.55				1,202.55	560
	131.88	5,231.88				5,231.88	561
							562
		11,500.00				11,500.00	563
500.00		6,537.47				6,537.47	564
							565
		2.00				2.00	566
							567
					1,360.00	1,360.00	568
							569
		5,192.39				5,192.39	570
		3,000.00				3,000.00	571
		8,017.00			4,500.00	12,517.00	572
		1,563.53				1,563.53	573
							574

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
575	Paton		5,000.00		
576	Patterson				
577	Paullina	14,000.00			1,788.34
578	Peosta				
579	Persia				
580	Peterson	10,500.00			
581	Pierson				
582	Pilot Mound				
583	Pioneer				
584	Pisgah	3,000.00			
585	Plainfield				
586	Plain View—R.F.D. Walcott				
587	Plano				
588	Pleasanton				6.00
589	Pleasant Plain				
590	Pleasantville		15,000.00	400.00	
591	Plover		3,000.00		
592	Plymouth				
593	Pocahontas	28,600.00			8,611.67
594	Polk City				
595	Pomeroy	24,500.00	17,000.00		
596	Popejoy	1,000.00			
597	Portsmouth	3,000.00			
598	Postville	36,400.00			
599	Prairieburg				2.35
600	Prairie City				
601	Prescott			200.00	
602	Preston		15,500.00		485.41
603	Primghar		3,000.00		
604	Princeton	1,500.00			9.55
605	Promise City				4.14
606	Protivin				107.76
607	Pulaski				
608	Quasqueton				
609	Quimby	3,000.00	3,000.00		
610	Radcliffe				72.00
611	Rake	10,500.00			
612	Ralston				60.97
613	Randalia				
614	Randall				
615	Randolph		10,000.00		11.28
616	Rathbun				
617	Readlyn		11,000.00		8.50
618	Reasnor				
619	Redding				82.84
620	Redfield		2,500.00		
621	Reinbeck	19,000.00			
622	Rembrandt	1,000.00			372.32
623	Remsen	20,000.00	23,000.00		481.40
624	Renwick	2,000.00			
625	Rhodes				
626	Riceville	2,000.00			3,460.12
627	Richland				
628	Ricketts	1,000.00			
629	Ridgeway	4,500.00			
630	Rinard				
631	Ringsted			650.00	39.87
632	Rippey	2,100.00			
633	Riverside	6,500.00			
634	Riverton				
635	Robins				
636	Rock Falls				
637	Rockford	32,000.00			668.10
638	Rock Valley				.35

GENERAL TABLES—TOWNS

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INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		5,000.00				5,000.00	575
		15,788.34					576
					8,000.00	23,788.34	577
			638.40			638.40	578
		10,500.00				10,500.00	579
							580
							581
							582
		3,000.00				3,000.00	583
							584
							585
							586
		6.00				6.00	587
							588
		15,400.00				15,400.00	589
		3,000.00				3,000.00	590
							591
		37,211.67	2,655.92		11,900.00	51,767.59	592
							593
		41,500.00				41,500.00	594
		1,000.00				1,000.00	595
		3,000.00				3,000.00	596
		36,400.00	7,000.00			43,400.00	597
		2.35				2.35	598
	5,500.00	5,500.00				5,500.00	599
		200.00				200.00	600
		15,985.41			35,500.00	51,485.41	601
		3,000.00			110,000.00	113,000.00	602
		1,509.55				1,509.55	603
		4.14				4.14	604
		107.76				107.76	605
							606
							607
		6,000.00				6,000.00	608
		72.00				72.00	609
		10,500.00				10,500.00	610
		60.97				60.97	611
							612
							613
		10,011.28				10,011.28	614
							615
		11,008.50				11,008.50	616
							617
		82.84				82.84	618
		2,500.00				2,500.00	619
		19,000.00				19,000.00	620
		1,372.32				1,372.32	621
		43,481.40			18,800.00	60,281.40	622
		2,000.00			29,900.00	31,900.00	623
							624
		5,460.12				5,460.12	625
							626
		1,000.00				1,000.00	627
		4,500.00				4,500.00	628
							629
		689.87		1,771.82		2,461.69	630
		2,100.00				2,100.00	631
		6,500.00				6,500.00	632
							633
							634
							635
		32,668.10				32,668.10	636
		.35				.35	637
							638

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
639	Rockwell		20,500.00		
640	Rodman				
641	Rodney				
642	Roland		9,500.00		14.88
643	Rolfe	9,900.00			2.42
644	Rome				
645	Rose Hill				
646	Rossie				
647	Rowan				1.20
648	Rowley				
649	Royal		10,700.00		
650	Rudd	6,000.00			
651	Runnells				
652	Russell				
653	Ruthven				2,871.49
654	Rutland				
655	Ryan	2,500.00			
656	Sabula				
657	Sageville—P.O. Dubuque				
658	St. Ansgar		1,500.00	620.00	20.00
659	St. Anthony				
660	St. Charles				2.13
661	St. Lucas			500.00	
662	St. Marys				
663	St. Olaf				
664	St. Paul—R.F.D. West Point				
665	Salem	2,600.00			
666	Salix				350.60
667	Sanborn	18,500.00			
668	Sandyville—P.O. Ackworth				
669	Scarville				
670	Schaller	5,500.00			2.00
671	Schleswig	29,500.00			400.00
672	Scranton		13,000.00		1,067.64
673	Searsboro				
674	Sergeant Bluff	2,000.00			68.93
675	Shambaugh				1.00
676	Shannon City				
677	Sharpsburg	1,500.00			
678	Sheffield		13,000.00		
679	Shelby	16,200.00			
680	Sheldahl				
681	Shell Rock	7,500.00			.60
682	Shellsburg				2.00
683	Sherrill—P.O. Spechts Ferry				
684	Sidney	19,000.00			931.71
685	Silver City				
686	Sioux Center	28,500.00			1,055.92
687	Sioux Rapids	3,000.00			156.50
688	Slater				7.48
689	Sloan	1,000.00	2,100.00		
690	Smithland	500.00			
691	Soldier	9,000.00			2,000.00
692	Solon				
693	Somers	1,000.00			
694	South English				
695	Spillville				1.56
696	Spragueville				
697	Springbrook				
698	Spring Hill				
699	Springville	2,700.00			712.35
700	Stacyville	13,500.00			56.35
701	Stanhope	7,000.00	2,000.00		500.00
702	Stanley				

INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		20,500.00	4,400.00		2,800.00	27,700.00	639
							640
		9,514.88				9,514.88	641
		9,902.42	18,049.60			27,952.02	642
							643
							644
							645
		1.20				1.20	646
							647
		10,700.00				10,700.00	648
		6,000.00				6,000.00	649
							650
							651
		2,871.49	4,200.00			7,071.49	652
		2,500.00				2,500.00	653
							654
							655
							656
		2,140.00			1,849.69	3,989.69	657
							658
		2.13				2.13	659
		500.00				500.00	660
							661
							662
							663
		2,600.00				2,600.00	664
		350.60				350.60	665
		18,500.00			13,400.00	31,900.00	666
							667
							668
		5,502.00				5,502.00	669
		29,900.00				29,900.00	670
		14,067.64				14,067.64	671
							672
	4,500.00	6,568.93			2,500.00	9,068.93	673
		1.00				1.00	674
							675
		1,500.00				1,500.00	676
		13,000.00	2,500.00			15,500.00	677
		16,200.00				16,200.00	678
							679
		7,500.60	2,000.00			9,500.60	680
		2.00				2.00	681
							682
5,000.00		24,931.71	11,500.00			36,431.71	683
							684
		29,555.92				29,555.92	685
		3,156.50				3,156.50	686
		7.48				7.48	687
		3,100.00				3,100.00	688
		500.00				500.00	689
		11,000.00				11,000.00	690
							691
		1,000.00				1,000.00	692
							693
		1.56				1.56	694
							695
							696
							697
		3,412.35	3,033.55			6,445.90	698
	500.00	14,056.35				14,056.35	699
514.63		10,014.63				10,014.63	700
							701
							702

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
703	Stanton	14,000.00			
704	Stanwood	2,100.00	3,500.00		
705	State Center		3,000.00		851.65
706	Steamboat Rock		8,900.00		2,146.40
707	Stockport				
708	Stockton				
709	Story City		10,000.00		111.12
710	Stout				
711	Stratford	1,500.00	3,000.00		220.84
712	Strawberry Point				74.50
713	Struble				
714	Sully				
715	Sumner	46,000.00			2,500.00
716	Superior				
717	Sutherland	10,000.00	8,000.00		5.00
718	Swaledale				
719	Swan				32.08
720	Swea City		3,000.00		3.99
721	Swisher				
722	Tabor	84,963.71			4,545.00
723	Templeton				
724	Tennant		2,000.00		
725	Terril	8,000.00			
726	Thayer				
727	Thompson	1,000.00			189.81
728	Thor	5,000.00			
729	Thornburg				
730	Thornton	11,000.00			100.00
731	Thurman				
732	Tiffin				
733	Tingley				26.50
734	Titonka	14,000.00			
735	Toronto				
736	Traer	200.00	42,000.00		3,319.20
737	Treynor				139.33
738	Tripoli				
739	Truesdale				
740	Truro				
741	Turin				
742	Udell				153.38
743	Underwood	5,600.00			341.15
744	Union	4,000.00			
745	Unionville				
746	University Heights—P.O. Iowa City				
747	University Park				
748	Urbana				
749	Urbandale—R.F.D. Des Moines	15,000.00			
750	Ute	4,500.00			
751	Vail	12,000.00			1,970.75
752	Valeria				26.36
753	Van Horne		7,500.00		5,700.35
754	Van Meter				
755	Van Wert				6.78
756	Varina				
757	Victor				
758	Vincent				
759	Vining				
760	Volga City				
761	Wadena				
762	Wahpeton—P.O. Milford				80.00
763	Walcott				
764	Walker				21.64
765	Wallingford				
766	Wall Lake				

INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		14,000.00			12,500.00	26,500.00	703
		5,600.00				5,600.00	704
	235.75	4,087.40				4,087.40	705
		11,046.40	1,900.00			12,946.40	706
							707
		10,111.12				10,111.12	708
							709
		4,720.84				4,720.84	710
		74.50				74.50	711
							712
							713
		48,500.00				48,500.00	714
							715
		18,005.00	10,500.00			28,505.00	716
							717
		32.08				32.08	718
		3,003.99				3,003.99	719
							720
		69,508.71					721
					2,500.00	72,008.71	722
		2,000.00				2,000.00	723
		8,000.00				8,000.00	724
							725
		1,189.81				1,189.81	726
		5,000.00				5,000.00	727
							728
	650.00	11,750.00				11,750.00	729
							730
							731
		26.50				26.50	732
		14,000.00				14,000.00	733
							734
		45,519.20				45,519.20	735
		139.33				139.33	736
							737
							738
							739
							740
		153.38				153.38	741
		5,941.15				5,941.15	742
	200.00	4,200.00				4,200.00	743
							744
							745
							746
							747
		15,000.00				15,000.00	748
		4,500.00				4,500.00	749
		13,970.75	500.00			14,470.75	750
987.59		1,013.95				1,013.95	751
		13,200.35				13,200.35	752
							753
		6.78				6.78	754
							755
					3,200.00	3,200.00	756
							757
							758
			473.55			473.55	759
	200.00	200.00				200.00	760
		80.00				80.00	761
							762
		21.64				21.64	763
							764
							765
							766

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
767	Walnut.....	13,000.00			1,774.62
768	Wapello.....	11,500.00			
769	Washta.....		8,000.00		
770	Waterville.....				
771	Waucoma.....				
772	Waukeee.....				
773	Wayland.....			500.00	422.01
774	Webb.....		7,500.00		
775	Webster.....				
776	Weldon.....				7.60
777	Wellman.....	33,000.00			
778	Wellsburg.....	7,500.00			6,753.73
779	Welton.....				
780	Wesley.....				
781	West Bend.....	1,000.00	18,000.00		7,044.41
782	West Branch.....	6,500.00	15,000.00		
783	West Burlington.....	1,000.00	2,000.00		
784	West Chester.....				
785	Westfield.....				
786	Westgate.....	1,000.00			5.50
787	West Liberty.....				
788	West Mitchell—P.O. Mitchell.....				
789	West Okoboji—P.O. Milford.....	2,500.00			77.75
790	Westphalia.....				
791	West Point.....		13,000.00		
792	West Side.....	11,600.00			200.00
793	What Cheer.....	24,800.00			3.00
794	Wheatland.....	5,000.00			4.20
795	Whiting.....		15,500.00		46.54
796	Whittemore.....	395.00	2,000.00		
797	Whitten.....	3,000.00			
798	Willey—P.O. Carroll.....				
799	Williams.....				7.00
800	Williamsburg.....	19,800.00			322.84
801	Williamson.....				
802	Wilton—P.O. Wilton Junction.....	6,500.00			14.50
803	Windsor Heights.....				709.28
804	Winfield.....	15,800.00			3,900.00
805	Winthrop.....				
806	Wiota.....	3,600.00		1,134.00	
807	Woden.....				
808	Woodbine.....	12,500.00			3.70
809	Woodburn.....				
810	Woodward.....	5,000.00			
811	Woolstock.....				
812	Worthington.....				
813	Wyoming.....	2,500.00		1,700.00	6.00
814	Yale.....				17.00
815	Yetter.....				
816	Yorktown.....				
817	Zearing.....				9.48
818	Zwingle.....				

*Incorporated but not active.

INDEBTEDNESS TO APRIL 1, 1942—Continued

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Pledge orders	Grand total	Number
		14,774.62				14,774.62	767
6,000.00		17,500.00				17,500.00	768
		8,000.00				8,000.00	769
							770
							771
		922.01				922.01	772
		7,500.00				7,500.00	773
							774
		7.60				7.60	775
		33,000.00	5,500.00			38,500.00	776
		14,253.73				14,253.73	777
							778
							779
		26,044.41			23,000.00	49,044.41	780
		21,500.00				21,500.00	781
		3,000.00			4,350.00	7,350.00	782
							783
							784
		1,005.50				1,005.50	785
							786
		2,577.75				2,577.75	787
							788
		13,000.00				13,000.00	789
		11,800.00	5,000.00			16,800.00	790
		24,803.00				24,803.00	791
		5,004.20				5,004.20	792
		15,546.54			17,500.00	33,046.54	793
		2,395.00		3,626.76	3,446.00	9,467.76	794
		3,000.00				3,000.00	795
							796
		7.00				7.00	797
		20,122.84			15,250.00	35,372.84	798
							799
		6,514.50			3,000.00	9,514.50	800
		709.28				709.28	801
		19,700.00				19,700.00	802
							803
		4,734.00				4,734.00	804
							805
		12,503.70			115,000.00	127,503.70	806
							807
		5,000.00				5,000.00	808
							809
							810
							811
800.00		5,006.00				5,006.00	812
		17.00				17.00	813
							814
							815
		9.48				9.48	816
							817
							818

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
	Grand Totals	\$149,747,038.00	\$ 25,053,952.00	\$ 7,712,853.00
1	Ackley	740,479.00	110,164.00	50,928.00
2	Ackworth	10,990.00	1,290.00	19,425.00
3	Adair	248,532.00	67,410.00	.....
4	Adel	837,749.00	92,624.00	10,484.00
5	Afton	158,921.00	33,009.00	18,268.00
6	Agency	133,073.00	8,871.00	13,514.00
7	Ainsworth	144,846.00	23,127.00	4,250.00
8	Akron	453,478.00	87,903.00	13,811.00
9	Albert City	334,860.00	117,883.00	5,242.00
10	Albion	93,237.00	10,143.00	1,520.00
11	Alburnett	80,535.00	30,584.00	43,318.00
12	Alden	263,223.00	39,856.00	18,546.00
13	Alexander	241,200.00	38,178.00	6,332.00
14	Allerton	305,175.00	38,249.00	7,230.00
15	Allison	353,123.00	41,358.00	15,044.00
16	Alta	532,284.00	73,746.00	19,022.00
17	Alta Vista	153,244.00	28,772.00	5,487.00
18	Alton	374,057.00	79,569.00	33,176.00
19	Altoona	217,696.00	27,867.00	13,216.00
20	Alvord	160,960.00	25,460.00	11,459.00
21	Andover	33,137.00	36.00	5,874.00
22	Andrew	87,676.00	11,871.00	.....
23	Anita	333,933.00	48,762.00	8,334.00
24	Ankeny	291,665.00	27,923.00	15,713.00
25	Anthon	269,082.00	50,946.00	20,906.00
26	Aplington	315,325.00	40,211.00	14,125.00
27	Arcadia	139,541.00	11,866.00	.....
28	Archer	45,375.00	12,829.00	5,274.00
29	Aredale	43,312.00	33,698.00	12,573.00
30	Arion	47,312.00	3,610.00	34,770.00
31	Arispe	17,494.00	4,052.00	6,574.00
32	Arlington	294,472.00	43,002.00	11,190.00
33	Armstrong	316,733.00	77,547.00	4,470.00
34	Arnolds Park	493,426.00	37,357.00	12,500.00
35	Arthur	148,237.00	15,943.00	5,765.00
36	Asbury—P. O. Dubuque	12,553.00	1,234.00	.....
37	Ashton	210,812.00	50,164.00	10,737.00
38	Aspinwall	31,304.00	9,815.00	5,040.00
39	Atalissa	57,190.00	14,610.00	.....
40	Athelstan	18,483.00	3,751.00	.....
41	Atkins	205,811.00	19,944.00	12,702.00
42	Auburn	161,285.00	40,295.00	10,878.00
43	Aurelia	293,316.00	43,560.00	22,412.00
44	Aurora	127,943.00	11,383.00	.....
45	Avoca	638,817.00	64,219.00	11,094.00
46	Ayrshire	106,176.00	18,398.00	2,166.00
47	Badger	61,977.00	22,201.00	2,786.00
48	Bagley	107,612.00	37,330.00	5,041.00
49	Baldwin	57,986.00	9,479.00	8,267.00
50	Balltown—R. F. D. Waupeton	13,837.00	2,944.00	.....
51	Bancroft	253,720.00	65,674.00	10,769.00
52	Bankston—R. F. D. Epworth	8,488.00	3,372.00	.....
53	Barnes City	134,170.00	15,700.00	14,550.00
54	Barnum	23,142.00	8,111.00	28,439.00
55	Bassett	26,723.00	3,473.00	5,343.00
56	Batavia	145,764.00	20,436.00	12,641.00
57	Battle Creek	413,296.00	44,409.00	5,765.00
58	Baxter	310,889.00	46,755.00	5,656.00
59	Bayard	185,749.00	35,597.00	7,561.00
60	Beacon	47,265.00	2,700.00	11,721.00
61	Beaconsfield	31,756.00	7,684.00	16,470.00
62	Beaman	49,407.00	13,680.00	720.00

AS OF JANUARY 1, 1941—LEVIES AS OF SEPTEMBER 1, 1941

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
\$2,552,189.00	\$6,901,148.00	191,967,180.00	85,185,375.00	277,152,555.00	\$ 12,260,521.00	\$2,468,076.00	
9,646.00		911,217.00	706,143.00	1,617,360.00	56,210.00	9,369.00	1
1,352.00	1,448.00	34,505.00	3,050.00	37,555.00	21,007.00	282.00	2
26,039.00		341,981.00	266,818.00	608,799.00	37,377.00	8,869.00	3
10,995.00		951,852.00	183,451.00	1,135,303.00	10,902.00	13,154.00	4
2,156.00	3,620.00	215,974.00	181,760.00	397,734.00	8,202.00	1,703.00	5
2,094.00	6,744.00	164,296.00	41,820.00	206,116.00	7,180.00	2,032.00	6
1,021.00		173,244.00	45,261.00	218,505.00	6,806.00	1,820.00	7
11,843.00	15,000.00	582,035.00	156,296.00	738,331.00	16,222.00	10,718.00	8
1,028.00	16,127.00	475,140.00	187,833.00	662,973.00	8,470.00	8,608.00	9
1,784.00	8,666.00	115,350.00	16,200.00	131,550.00	9,934.00	1,100.00	10
857.00	3,659.00	158,953.00	88,359.00	247,312.00		1,500.00	11
10,283.00	13,171.00	345,079.00	110,275.00	455,354.00	33,486.00	4,702.00	12
1,097.00	4,557.00	291,364.00	55,350.00	346,714.00	164,670.00	737.00	13
5,064.00	8,327.00	364,045.00	109,859.00	473,904.00	19,424.00	6,343.00	14
6,208.00	11,770.00	427,503.00	189,230.00	616,733.00	66,160.00	5,900.00	15
10,684.00		635,736.00	280,525.00	916,261.00	29,432.00	8,548.00	16
1,347.00	1,161.00	190,011.00	78,415.00	268,426.00	26,344.00	1,500.00	17
2,029.00		488,831.00	212,158.00	700,989.00	43,586.00	9,237.00	18
10,246.00	7,203.00	276,228.00	45,578.00	321,806.00	56,993.00	4,255.00	19
6,460.00		204,339.00	13,110.00	217,449.00	12,458.00	3,400.00	20
1,468.00	717.00	41,232.00	1,060.00	42,292.00		85.00	21
982.00	5,250.00	105,779.00	105,283.00	211,062.00		1,951.00	22
2,654.00	2,076.00	395,759.00	156,900.00	552,659.00	23,710.00	5,535.00	23
6,666.00	13,319.00	355,286.00	141,656.00	496,942.00	21,345.00	5,325.00	24
4,131.00	3,754.00	348,819.00	107,390.00	456,209.00	13,427.00	3,553.00	25
533.00	2,048.00	372,242.00	172,610.00	544,852.00	8,312.00	4,275.00	26
7,619.00		159,026.00	46,020.00	205,046.00	39,853.00	1,873.00	27
1,400.00	2,551.00	67,429.00	25,836.00	93,265.00		450.00	28
360.00	3,850.00	93,593.00	52,000.00	145,593.00	32,122.00	885.00	29
1,618.00		87,310.00	11,000.00	98,310.00	13,688.00	528.00	30
184.00	2,519.00	30,823.00	10,350.00	41,173.00	7,108.00	170.00	31
2,137.00		350,801.00	141,610.00	492,411.00	10,752.00	3,600.00	32
8,422.00	124,111.00	531,283.00	157,104.00	688,387.00	7,994.00	5,927.00	33
6,087.00	16,784.00	566,154.00	79,460.00	645,614.00		10,897.00	34
916.00	3,730.00	174,591.00	92,350.00	266,941.00		2,135.00	35
585.00	515.00	14,887.00	7,100.00	21,987.00			36
3,537.00	6,245.00	281,495.00	143,345.00	424,840.00	26,710.00	4,350.00	37
139.00		46,298.00	5,431.00	51,729.00	2,966.00	533.00	38
5,590.00		77,390.00	16,125.00	93,515.00		815.00	39
		22,234.00	1,000.00	23,234.00		50.00	40
949.00	4,180.00	243,586.00	123,161.00	366,747.00	14,620.00	2,917.00	41
2,579.00	6,496.00	221,533.00	90,604.00	312,137.00	13,536.00	3,744.00	42
2,654.00	10,209.00	372,151.00	245,003.00	617,154.00	24,653.00	5,730.00	43
10,401.00		149,727.00	29,680.00	179,407.00	550.00	650.00	44
9,570.00	63,694.00	787,394.00	394,656.00	1,182,050.00	37,609.00	9,257.00	45
895.00	4,075.00	131,710.00	9,122.00	140,832.00	17,910.00	3,189.00	46
1,419.00	8,259.00	96,642.00	36,225.00	132,867.00	39,681.00	1,016.00	47
1,885.00	8,671.00	160,539.00	83,953.00	244,492.00	2,500.00	1,570.00	48
1,001.00	2,245.00	78,978.00	43,451.00	122,429.00	11,129.00	650.00	49
		16,781.00	4,000.00	20,781.00			50
4,545.00	378.00	335,086.00	43,585.00	378,671.00		7,190.00	51
		11,860.00		11,860.00			52
		164,420.00	7,850.00	172,270.00	7,418.00	1,500.00	53
4,907.00	3,715.00	68,314.00	8,875.00	77,189.00	57,779.00	343.00	54
3,047.00		38,586.00	18,800.00	57,386.00		203.00	55
812.00	8,198.00	187,851.00	55,457.00	243,308.00	19,215.00	2,965.00	56
2,908.00	15,249.00	481,627.00	209,260.00	690,887.00	7,727.00	4,275.00	57
835.00	11,777.00	375,912.00	594,054.00	969,966.00	15,125.00	2,873.00	58
2,237.00	9,907.00	241,051.00	141,459.00	382,510.00	5,420.00	3,414.00	59
1,792.00	5,598.00	69,076.00	1,500.00	70,576.00	14,566.00	930.00	60
1,841.00	2,203.00	59,954.00	3,865.00	63,819.00	4,965.00	529.00	61
926.00	1,967.00	66,700.00	85,005.00	151,705.00		229.00	62

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
63	Beaver.....	55,689.00	9,452.00	5,439.00
64	Bellevue.....	695,034.00	49,448.00	15,122.00
65	Bennett.....	170,592.00	32,286.00	3,698.00
66	Benton.....	13,216.00	8,941.00	6,085.00
67	Berkley—R. F. D. Perry.....	13,973.00	3,967.00	.....
68	Bernard.....	50,986.00	12,216.00	.....
69	Bertram—P. O. Cedar Rapids.....	38,578.00	1,721.00	12,618.00
70	Bevington.....	13,802.00	3,039.00	3,256.00
71	Birmingham.....	113,434.00	25,717.00	14,316.00
72	Blairsburg.....	79,385.00	15,856.00	14,126.00
73	Blairstown.....	279,583.00	40,028.00	4,569.00
74	Blakesburg.....	126,683.00	16,678.00	5,444.00
75	Blanchard.....	74,831.00	14,881.00	3,637.00
76	Blencoe.....	57,523.00	16,702.00	8,269.00
77	Blockton.....	161,735.00	30,135.00	10,594.00
78	Blue Grass.....	162,489.00	22,941.00	.....
79	Bode.....	156,552.00	40,150.00	2,870.00
80	Bonaparte.....	148,753.00	25,660.00	3,323.00
81	Bondurant.....	145,671.00	21,974.00	15,523.00
82	Bouton.....	70,181.00	12,261.00	3,591.00
83	Boxholm.....	160,644.00	37,028.00	2,768.00
84	Boyden.....	177,780.00	53,647.00	5,041.00
85	Braddyville.....	77,889.00	8,069.00	12,748.00
86	Bradgate.....	54,940.00	26,108.00	9,681.00
87	Brandon.....	100,157.00	8,463.00	.....
88	Brayton.....	95,410.00	14,378.00	.....
89	Breda.....	287,286.00	41,706.00	5,874.00
90	Bridgewater.....	94,019.00	17,412.00	.....
91	Brighton.....	381,942.00	33,730.00	8,038.00
92	Bristow.....	82,581.00	20,764.00	9,717.00
93	Britt.....	587,498.00	72,678.00	15,993.00
94	Brooklyn.....	642,668.00	96,354.00	5,629.00
95	Brunsville.....	63,552.00	6,676.00	3,046.00
96	Buckeye.....	69,740.00	19,265.00	5,465.00
97	Buck Grove.....	35,887.00	4,521.00	7,561.00
98	Buffalo.....	175,025.00	8,196.00	5,685.00
99	Buffalo Center.....	363,744.00	64,179.00	5,353.00
100	Burt.....	217,146.00	33,876.00	14,794.00
101	Bussey.....	118,671.00	14,358.00	4,266.00
102	Calamus.....	122,929.00	23,886.00	8,267.00
103	Callender.....	131,534.00	19,929.00	2,814.00
104	Calmar.....	507,299.00	52,484.00	15,525.00
105	Calumet.....	88,152.00	9,701.00	.....
106	Camanche.....	164,519.00	26,724.00	55,190.00
107	Cambridge.....	165,466.00	26,315.00	15,655.00
108	Cantril.....	103,191.00	19,106.00	15,437.00
109	Carbon.....	29,624.00	3,290.00	.....
110	Carlisle.....	184,199.00	15,607.00	4,305.00
111	Carpenter.....	45,837.00	17,385.00	.....
112	Carson.....	146,583.00	21,611.00	2,760.00
113	Carter Lake—P. O. Omaha, Nebr.....	434,406.00	37,900.00	32,000.00
114	Cascade.....	489,683.00	57,044.00	.....
115	Casey.....	193,492.00	32,379.00	4,194.00
116	Castalia.....	92,778.00	19,196.00	33,286.00
117	Castana.....	62,562.00	16,327.00	12,727.00
118	Castle Hill—R. F. D. Waterloo.....	115,784.00	14,340.00	15,797.00
119	Center Junction.....	48,817.00	11,606.00	15,626.00
120	Center Point.....	276,422.00	33,012.00	14,673.00
121	Central City.....	298,812.00	22,566.00	15,067.00
122	Centralia—R. F. D. Peosta.....	29,406.00	5,175.00	.....
123	Charlotte.....	119,367.00	12,214.00	3,155.00
124	Charter Oak.....	282,187.00	40,202.00	8,065.00
125	Chatsworth.....	31,563.00	7,585.00	10,081.00
126	Chelsea.....	218,396.00	36,352.00	11,748.00

AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
1,273.00	2,844.00	74,697.00	37,900.00	112,597.00	6,588.00	406.00	63
1,794.00		761,398.00	489,548.00	1,250,946.00		10,662.00	64
999.00	8,493.00	216,068.00	156,556.00	372,624.00	743.00	1,540.00	65
394.00	1,996.00	30,632.00	11,692.00	42,324.00	10,855.00	220.00	66
101.00	1,327.00	19,368.00	2,500.00	21,868.00	2,916.00	161.00	67
378.00	1,600.00	65,180.00	35,500.00	100,680.00		300.00	68
711.00	3,425.00	57,053.00		57,053.00		185.00	69
488.00	1,107.00	21,692.00	5,507.00	27,199.00	5,336.00	50.00	70
273.00		153,740.00	84,448.00	238,188.00	28,489.00	2,400.00	71
3,913.00	4,206.00	117,486.00	22,023.00	139,509.00	17,676.00	2,039.00	72
2,538.00		326,718.00	333,994.00	660,712.00		5,255.00	73
4,282.00	7,061.00	160,148.00	28,750.00	188,898.00	3,100.00	1,669.00	74
885.00	4,764.00	98,998.00	10,455.00	109,453.00	2,235.00	767.00	75
7,937.00		90,431.00	139,529.00	229,960.00	20,690.00	1,349.00	76
4,794.00		207,258.00	64,497.00	271,755.00	9,398.00	1,785.00	77
2,561.00	10,310.00	198,301.00	174,035.00	372,336.00	13,726.00	1,094.00	78
3,134.00	5,739.00	208,445.00	44,785.00	253,230.00	14,890.00	3,169.00	79
503.00		178,239.00	10,025.00	188,264.00	3,000.00	1,500.00	80
5,906.00		189,074.00	21,695.00	210,769.00	81,877.00	951.00	81
241.00		86,274.00	14,800.00	101,074.00		800.00	82
1,416.00	9,587.00	211,443.00	85,852.00	297,295.00		3,475.00	83
2,612.00		239,080.00	132,705.00	371,785.00		3,695.00	84
994.00	7,921.00	107,621.00	9,170.00	116,791.00	16,651.00	1,090.00	85
3,958.00	2,945.00	97,632.00	3,350.00	100,982.00	11,901.00	1,430.00	86
7,812.00		116,432.00	14,200.00	130,632.00		850.00	87
668.00	3,029.00	113,485.00	71,786.00	185,271.00	9,965.00	1,667.00	88
5,094.00	775.00	340,735.00	107,923.00	448,658.00	14,922.00	4,308.00	89
10,170.00		121,601.00	62,415.00	184,016.00		2,075.00	90
2,881.00		426,591.00	49,795.00	476,386.00	6,898.00	5,940.00	91
756.00	5,448.00	119,266.00	53,570.00	172,836.00	2,531.00	1,500.00	92
8,878.00	59,951.00	744,998.00	242,975.00	987,973.00	16,908.00	15,857.00	93
8,894.00	3,117.00	756,662.00	476,180.00	1,232,842.00	12,390.00	8,409.00	94
179.00	1,556.00	75,009.00	38,189.00	113,198.00		639.00	95
2,664.00	2,425.00	99,559.00	68,250.00	167,809.00		800.00	96
283.00		48,252.00	11,375.00	59,627.00	950.00	400.00	97
3,316.00	1,478.00	193,700.00	54,857.00	248,557.00			98
3,598.00	15,464.00	452,338.00	221,056.00	673,394.00	20,142.00	7,065.00	99
1,880.00	1,770.00	269,466.00	56,024.00	325,490.00	3,696.00	3,160.00	100
145.00	6,820.00	144,260.00	30,631.00	174,891.00	4,560.00	2,438.00	101
1,610.00	4,579.00	161,271.00	41,925.00	203,196.00	12,502.00	2,790.00	102
542.00	58.00	154,877.00	54,875.00	209,752.00	6,047.00	2,490.00	103
5,740.00		581,048.00	190,671.00	771,719.00	15,933.00	10,970.00	104
19,408.00		117,261.00	38,360.00	155,621.00	11,021.00	2,551.00	105
7,525.00	16,920.00	270,878.00	96,200.00	367,078.00	17,954.00	3,142.00	106
1,862.00	8,282.00	217,580.00	27,775.00	245,355.00	24,927.00	1,389.00	107
935.00		138,669.00	119,411.00	258,080.00	6,185.00	1,946.00	108
1,357.00	3,401.00	37,672.00	15,366.00	53,038.00	14,563.00	333.00	109
6,662.00	4,664.00	215,437.00	210,316.00	425,753.00	9,257.00	3,042.00	110
6,542.00		69,764.00	56,705.00	126,469.00	8,584.00		111
	15,785.00	186,739.00	87,667.00	274,406.00	10,549.00	4,837.00	112
7,805.00	232,049.00	744,160.00	450.00	744,610.00		8,651.00	113
2,318.00		549,045.00	345,589.00	894,634.00	500.00	10,255.00	114
2,588.00	6,089.00	238,742.00	122,985.00	361,727.00	7,560.00	2,666.00	115
1,717.00		146,977.00	43,431.00	190,408.00	19,599.00	1,034.00	116
7,069.00		98,685.00	36,675.00	135,360.00	25,276.00	3,409.00	117
2,264.00	18,761.00	166,946.00	36,753.00	203,699.00	18,830.00	1,245.00	118
2,349.00	6,934.00	85,332.00	13,647.00	98,979.00	17,555.00	2,600.00	119
6,334.00	20,882.00	351,323.00	120,070.00	471,393.00	22,416.00	2,180.00	120
1,428.00	53,029.00	390,902.00	36,600.00	427,502.00	6,625.00	4,838.00	121
2,989.00	1,120.00	38,690.00		38,690.00			122
343.00	7,389.00	142,468.00	57,625.00	200,093.00	16,506.00	1,469.00	123
1,766.00		332,220.00	97,264.00	429,484.00		4,810.00	124
5,763.00		54,992.00	23,791.00	78,783.00	15,000.00	279.00	125
3,777.00	18,480.00	288,753.00	144,957.00	433,710.00	19,207.00	2,562.00	126

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
127	Chester	124,048.00	24,584.00	13,962.00
128	Chillicothe	26,949.00	4,726.00	9,437.00
129	Churdan	204,948.00	43,759.00	41,029.00
130	Cincinnati	76,977.00	11,859.00	31,568.00
131	Clare	38,125.00	14,705.00	1,885.00
132	Clarence	440,544.00	64,341.00	14,141.00
133	Clarksville	493,799.00	62,673.00	18,990.00
134	Clayton	33,971.00	4,319.00	16,029.00
135	Clearfield	226,454.00	40,422.00	11,769.00
136	Cleghorn	97,114.00	33,886.00	13,184.00
137	Clemons	71,177.00	11,148.00	1,407.00
138	Clermont	341,305.00	69,051.00	3,256.00
139	Clio	74,131.00	9,492.00	5,409.00
140	Clover Hills—P.O. West Des Moines	76,650.00	4,963.00	
141	Clutier	176,523.00	25,684.00	9,355.00
142	Coburg	15,342.00	944.00	5,413.00
143	Coggon	216,576.00	28,950.00	18,269.00
144	Coin	153,275.00	21,616.00	26,268.00
145	Colesburg	120,515.00	15,320.00	
146	College Springs	131,986.00	14,727.00	
147	Collins	168,378.00	40,596.00	7,561.00
148	Colo	184,582.00	34,553.00	10,878.00
149	Columbus City	73,568.00	1,659.00	
150	Columbus Junction	379,342.00	81,425.00	15,122.00
151	Colwell	37,794.00	10,003.00	3,743.00
152	Conesville	55,155.00	9,895.00	8,140.00
153	Conrad	261,831.00	47,930.00	12,618.00
154	Conway	55,069.00	10,730.00	7,371.00
155	Coon Rapids	483,482.00	87,784.00	10,865.00
156	Coppock	11,867.00	2,385.00	469.00
157	Coralville—P.O. Iowa City	119,206.00	6,366.00	21,679.00
158	Correctionville	338,611.00	55,055.00	27,673.00
159	Corwith	164,427.00	31,397.00	8,555.00
160	Corydon	676,921.00	89,843.00	13,988.00
161	Cotter	19,107.00	1,120.00	5,354.00
162	Coulter	161,837.00	35,513.00	20,092.00
163	Craig	65,725.00	13,622.00	3,699.00
164	Crawfordsville	137,275.00	26,824.00	4,451.00
165	Cromwell	43,964.00	4,255.00	8,992.00
166	Crystal Lake	81,795.00	21,878.00	2,980.00
167	Cumberland	208,407.00	38,164.00	12,392.00
168	Cumming	21,008.00	3,798.00	4,988.00
169	Curlew	42,313.00	16,177.00	3,968.00
170	Cushing	108,472.00	18,877.00	11,204.00
171	Cylinder	39,658.00	24,590.00	4,032.00
172	Dakota City	129,776.00	17,709.00	14,615.00
173	Dallas	112,771.00	4,250.00	3,698.00
174	Dallas Center	374,127.00	42,998.00	1,689.00
175	Dana	35,380.00	6,668.00	1,407.00
176	Danbury	230,177.00	21,806.00	11,966.00
177	Danville	166,366.00	26,159.00	14,124.00
178	Davis City	112,452.00	17,680.00	17,502.00
179	Dawson	60,174.00	20,868.00	7,561.00
180	Dayton	259,982.00	49,958.00	6,744.00
181	Decatur City	46,917.00	5,287.00	
182	Dedham	97,615.00	23,682.00	3,018.00
183	Deep River	196,623.00	29,962.00	5,874.00
184	Defiance	99,000.00	15,928.00	8,367.00
185	Delaware	57,066.00	9,999.00	19,315.00
186	Delhi	86,628.00	20,154.00	6,149.00
187	Delmar	140,208.00	27,331.00	33,342.00
188	Deloit		67,529.00	13,027.00
189	Delphos	16,315.00	8,206.00	10,114.00
190	Delta	207,511.00	18,787.00	5,795.00

AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
581.00	2,116.00	43,809.00	1,660.00	45,469.00	3,562.00	665.00	128
5,413.00	9,578.00	304,727.00	193,388.00	498,115.00	255,611.00	6,700.00	129
625.00	9,208.00	130,237.00	28,850.00	159,087.00		897.00	130
273.00	6,093.00	61,081.00		61,081.00	14,145.00	2,300.00	131
2,731.00	13,110.00	534,867.00	540,247.00	1,075,114.00	11,971.00	3,551.00	132
5,499.00	26,210.00	607,171.00	345,182.00	952,353.00	13,665.00	7,136.00	133
502.00		54,821.00	6,320.00	61,141.00	3,881.00	383.00	134
4,627.00		283,272.00	89,616.00	372,888.00	14,265.00	2,687.00	135
2,474.00	6,146.00	152,804.00	134,132.00	286,936.00	3,294.00	2,362.00	136
72.00	11,000.00	94,804.00	11,505.00	106,309.00	4,942.00	876.00	137
3,357.00		416,969.00	248,660.00	665,629.00	24,520.00	4,385.00	138
4,283.00	2,154.00	95,469.00	3,250.00	98,719.00	15,516.00	450.00	139
331.00	11,882.00	93,820.00	3,000.00	96,826.00	15,093.00	530.00	140
369.00	5,185.00	217,116.00	126,480.00	343,596.00	16,662.00	1,381.00	141
3.00	555.00	22,257.00		22,257.00	143,156.00	199.00	142
5,043.00	250.00	269,088.00	122,942.00	392,030.00	11,077.00	3,669.00	143
7,158.00	7,818.00	216,135.00	33,862.00	249,997.00	24,966.00	2,064.00	144
293.00		136,128.00	113,019.00	249,147.00	5,824.00	2,531.00	145
3,618.00	5,301.00	155,632.00	38,245.00	193,877.00		2,100.00	146
1,020.00	9,834.00	227,389.00	27,226.00	254,615.00	9,861.00	4,693.00	147
2,848.00	14,656.00	247,517.00	63,810.00	311,327.00	15,290.00	2,058.00	148
	3,269.00	78,496.00	155,555.00	234,051.00		500.00	149
4,190.00	17,715.00	497,794.00	212,765.00	710,559.00	8,322.00	6,009.00	150
96.00	1,210.00	52,846.00	2,500.00	55,346.00	3,775.00	422.00	151
705.00	3,105.00	77,000.00	47,070.00	124,070.00	3,280.00	600.00	152
1,056.00	9,885.00	333,320.00	218,221.00	551,541.00	28,528.00	5,156.00	153
1,511.00		74,681.00	20,340.00	95,021.00	780.00	700.00	154
3,054.00	5,738.00	590,923.00	254,443.00	845,366.00	27,189.00	12,328.00	155
17.00		14,738.00		14,738.00	3,212.00	150.00	156
3,271.00	810,806.00	961,328.00	500.00	961,828.00		4,485.00	157
8,344.00	90,370.00	520,053.00	83,514.00	603,567.00	6,720.00	6,625.00	158
909.00	1,152.00	206,440.00	16,360.00	222,800.00	32,697.00	2,005.00	159
12,043.00	33,802.00	826,597.00	173,497.00	1,000,094.00	20,830.00		160
997.00	1,102.00	27,680.00	600.00	28,280.00		212.00	161
833.00	4,022.00	222,297.00	7,225.00	229,522.00	79,924.00	2,700.00	162
297.00	2,945.00	86,288.00		86,288.00		1,239.00	163
212.00		168,762.00	300,172.00	468,934.00	8,744.00	1,638.00	164
318.00	3,263.00	60,792.00	64,564.00	125,356.00		425.00	165
275.00	2,848.00	109,776.00	5,500.00	115,276.00	2,680.00	1,075.00	166
7,700.00	7,001.00	273,664.00	10,560.00	284,224.00	7,500.00	3,445.00	167
756.00	1,878.00	32,428.00	5,927.00	38,355.00		210.00	168
1,489.00	1,482.00	65,429.00	4,931.00	70,360.00	29,325.00	1,000.00	169
4,036.00	3,928.00	146,517.00	5,600.00	152,117.00		1,859.00	170
2,068.00	1,959.00	72,307.00	48,622.00	120,929.00	4,815.00	847.00	171
5,263.00	8,224.00	175,587.00	54,280.00	229,867.00	9,560.00	2,300.00	172
6.00	7,276.00	128,001.00	12,390.00	140,391.00	6,243.00	1,149.00	173
7,708.00		426,522.00	479,800.00	906,322.00	3,030.00	11,663.00	174
906.00	3,731.00	48,092.00	20,660.00	68,752.00		425.00	175
6,053.00	9,023.00	279,025.00	79,266.00	358,291.00	26,875.00	4,915.00	176
		206,649.00	469,736.00	676,385.00	33,157.00	1,764.00	177
980.00	7,889.00	156,503.00	33,625.00	190,128.00	9,323.00	2,766.00	178
2,072.00		90,675.00	36,500.00	127,175.00		1,685.00	179
2,390.00	9,850.00	328,924.00	208,615.00	537,539.00	3,606.00	6,943.00	180
983.00	3,965.00	57,152.00	11,775.00	68,927.00		573.00	181
1,528.00	4,637.00	130,480.00	7,700.00	138,180.00	13,735.00	1,421.00	182
5,259.00	7,644.00	245,362.00	60,835.00	306,197.00	11,481.00	3,498.00	183
1,330.00	4,117.00	128,742.00	50,475.00	179,217.00		1,094.00	184
344.00		86,724.00	400.00	87,124.00	504.00	563.00	185
1,394.00		114,325.00	113,100.00	227,425.00	14,306.00	1,133.00	186
1,802.00	7,184.00	209,867.00	74,935.00	284,802.00	18,470.00	4,837.00	187
850.00		81,406.00	10,700.00	92,106.00	3,700.00	2,105.00	188
360.00	676.00	35,671.00	6,525.00	42,196.00	6,150.00	150.00	189
1,822.00	9,980.00	243,895.00	59,850.00	303,745.00	39,191.00	2,152.00	190

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
191	Denver.....	304,478.00	46,302.00	3,746.00
192	Derby.....	61,175.00	12,907.00	9,027.00
193	DeSoto.....	79,740.00	7,010.00	3,146.00
194	Dexter.....	304,477.00	34,634.00	8,444.00
195	Diagonal.....	162,562.00	21,623.00	23,824.00*
196	Dickens.....	73,646.00	19,973.00	11,190.00
197	Dike.....	154,970.00	34,821.00	11,531.00
198	Dixon.....	106,740.00	12,220.00	2,924.00
199	Dolliver.....	45,197.00	9,786.00	6,636.00
200	Donahue.....	56,656.00	14,235.00	2,016.00
201	Donnan.....	38,010.00	3,447.00	17,153.00
202	Donnellson.....	276,454.00	30,947.00	9,116.00
203	Doon.....	171,915.00	31,862.00	9,874.00
204	Dougherty.....	104,665.00	32,772.00	7,506.00
205	Dow City.....	172,008.00	20,689.00	12,198.00
206	Dows.....	425,338.00	80,576.00	9,376.00
207	Drakesville.....	41,653.00	11,689.00	3,256.00
208	Dumont.....	268,914.00	56,550.00	32,158.00
209	Duncombe.....	52,996.00	23,707.00	47,273.00
210	Dundee.....	45,375.00	7,760.00	5,008.00
211	Dunkerton.....	108,603.00	23,644.00	8,540.00
212	Dunlap.....	476,815.00	92,114.00	27,343.00
213	Durango.....	8,122.00	836.00	1,916.00
214	Durant.....	546,088.00	87,663.00	5,685.00
215	Dysart.....	576,915.00	115,784.00	5,684.00
216	Earlham.....	309,441.00	41,402.00	6,788.00
217	Earling.....	131,775.00	.....	5,784.00
218	Earlville.....	245,486.00	35,959.00	14,314.00
219	Early.....	250,531.00	60,915.00	.....
220	East Peru.....	49,430.00	9,344.00	15,682.00
221	Eddyville.....	194,678.00	25,759.00	4,608.00
222	Edgewood.....	234,210.00	36,706.00	11,190.00
223	Elberon.....	131,469.00	17,115.00	19,524.00
224	Eldridge.....	207,660.00	31,765.00	5,746.00
225	Elgin.....	301,236.00	38,654.00	2,870.00
226	Elkader.....	672,029.00	108,795.00	3,428.00
227	Elkhart.....	74,610.00	16,101.00	5,574.00
228	Elk Horn.....	261,649.00	28,293.00	.....
229	Elkport.....	27,193.00	2,171.00	.....
230	Elliott.....	171,935.00	19,560.00	8,724.00
231	Ellston.....	32,866.00	6,897.00	9,098.00
232	Ellsworth.....	129,232.00	34,992.00	9,246.00
233	Elma.....	327,187.00	47,965.00	10,505.00
234	Ely.....	82,001.00	24,338.00	2,318.00
235	Emerson.....	184,217.00	24,862.00	9,063.00
236	Epworth.....	160,676.00	17,646.00	18,834.00
237	Essex.....	242,294.00	45,098.00	22,452.00
238	Everly.....	166,686.00	49,918.00	12,500.00
239	Exira.....	383,585.00	115,123.00	3,477.00
240	Exline.....	95,077.00	12,433.00	17,769.00
241	Fairbank.....	191,174.00	21,100.00	.....
242	Fairfax.....	172,335.00	15,213.00	16,634.00
243	Farley.....	201,447.00	17,496.00	18,457.00
244	Farmersburg.....	147,482.00	25,236.00	7,762.00
245	Farmington.....	227,996.00	33,598.00	25,321.00
246	Farnhamville.....	115,809.00	36,940.00	10,878.00
247	Farragut.....	179,762.00	23,218.00	9,650.00
248	Fayette.....	489,062.00	52,431.00	11,795.00
249	Fenton.....	178,399.00	49,561.00	11,204.00
250	Ferguson.....	26,627.00	9,887.00	5,040.00
251	Fertile.....	85,880.00	26,137.00	.....
252	Floris.....	39,786.00	5,271.00	2,980.00
253	Floyd.....	123,302.00	11,250.00	.....
254	Fonda.....	332,077.00	91,124.00	31,194.00

AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
3,569.00	1,810.00	359,905.00	518,558.00	878,463.00	30,445.00	2,437.00	191
507.00		83,616.00	8,986.00	92,602.00	609.00	550.00	192
605.00		90,501.00	19,640.00	110,141.00	7,520.00	625.00	193
8,735.00		356,290.00	56,800.00	413,090.00	41,790.00	6,750.00	194
4,700.00	12,578.00	225,287.00	67,845.00	293,132.00	5,694.00	4,139.00	195
2,365.00	4,024.00	111,198.00	36,785.00	147,983.00	20,150.00	500.00	196
3,702.00	1,395.00	206,419.00	44,744.00	251,163.00	27,647.00	1,920.00	197
377.00	3,181.00	125,442.00	123,660.00	249,102.00		1,770.00	198
2,444.00	2,077.00	66,140.00	18,650.00	84,790.00	6,806.00	641.00	199
144.00	1,177.00	74,228.00	39,833.00	114,061.00		501.00	200
700.00		59,310.00		59,310.00	33,733.00	169.00	201
1,153.00		317,670.00	160,000.00	477,670.00	16,270.00	5,102.00	202
4.00	12,555.00	226,210.00	32,137.00	258,347.00	15,447.00	3,185.00	203
2,231.00	5,397.00	152,571.00	38,803.00	191,374.00		185.00	204
1,714.00		206,609.00	12,330.00	218,939.00	8,764.00	2,553.00	205
1,984.00	16,618.00	533,892.00	332,197.00	866,089.00	19,002.00	4,030.00	206
1,750.00	2,510.00	60,858.00	9,925.00	70,783.00	3,898.00	849.00	207
2,392.00	9,375.00	369,389.00	318,160.00	687,549.00	47,852.00	5,574.00	208
2,812.00	4,907.00	131,695.00		131,695.00	65,578.00	2,662.00	209
132.00		58,275.00	26,575.00	84,850.00	1,335.00	505.00	210
512.00	796.00	142,095.00	178,446.00	320,541.00	9,118.00	1,632.00	211
3,529.00		599,801.00	273,986.00	873,787.00	15,050.00	10,010.00	212
399.00	541.00	11,814.00		11,814.00			213
2,150.00	15,013.00	656,599.00	396,667.00	1,053,266.00		5,512.00	214
18,881.00	6,506.00	723,770.00	385,480.00	1,109,250.00	4,797.00	3,580.00	215
8,489.00	15,297.00	381,417.00	188,313.00	569,730.00	14,616.00	6,678.00	216
368.00	4,922.00	142,849.00	48,000.00	190,849.00	18,145.00	2,390.00	217
3,535.00		299,294.00	245,456.00	544,750.00	7,550.00	2,738.00	218
771.00	10,707.00	322,924.00	98,972.00	421,896.00		5,710.00	219
1,009.00	3,645.00	79,110.00	31,994.00	111,104.00	20,291.00	767.00	220
2,174.00	15,581.00	242,800.00	16,500.00	259,300.00		2,500.00	221
810.00	3,942.00	286,858.00	117,893.00	404,751.00	14,950.00	6,816.00	222
4,098.00	3,995.00	176,201.00	39,520.00	215,721.00	16,614.00	1,456.00	223
706.00	1,626.00	247,503.00	227,000.00	474,503.00		500.00	224
2,890.00		345,650.00	108,810.00	454,460.00	15,696.00	3,925.00	225
7,746.00	77,410.00	869,408.00	305,291.00	1,174,699.00	10,882.00	12,534.00	226
778.00	543.00	97,606.00	24,444.00	122,050.00	32,419.00		227
380.00	6,813.00	297,135.00	158,600.00	455,735.00	10,596.00	5,445.00	228
1,027.00	1,509.00	31,900.00		31,900.00	1,067.00	256.00	229
634.00	9,715.00	210,568.00	47,117.00	257,685.00	4,580.00	2,955.00	230
1,896.00	2,190.00	52,947.00	2,286.00	55,233.00	4,965.00	640.00	231
1,138.00	656.00	175,264.00	69,173.00	244,437.00		1,833.00	232
645.00	10,151.00	396,453.00	122,728.00	519,181.00	25,841.00	5,400.00	233
2,067.00	2,710.00	113,434.00	97,790.00	211,224.00	11,803.00	532.00	234
5,396.00	10,500.00	234,038.00	136,402.00	370,440.00		5,162.00	235
7,638.00	13,544.00	218,338.00	88,931.00	307,269.00	23,969.00	1,527.00	236
8,425.00	12,167.00	330,436.00	272,260.00	602,696.00	48,603.00	10,021.00	237
1,108.00	14,722.00	244,934.00	98,618.00	343,552.00	26,965.00	2,399.00	238
7,430.00	25,455.00	535,070.00	135,700.00	670,770.00	3,200.00	5,556.00	239
910.00	3,329.00	129,518.00	18,450.00	147,968.00	24,125.00	745.00	240
7,136.00		219,410.00	105,460.00	324,870.00		2,049.00	241
1,106.00	7,992.00	213,280.00	153,948.00	367,228.00	8,856.00	1,605.00	242
6,476.00	11,138.00	255,014.00	94,067.00	349,081.00	20,842.00	4,468.00	243
543.00	3,111.00	184,134.00	166,926.00	351,060.00	17,054.00	2,822.00	244
6,769.00		293,684.00	49,732.00	343,416.00		5,820.00	245
1,186.00	5,018.00	169,831.00	179,453.00	349,284.00	29,162.00	800.00	246
1,223.00	10,408.00	224,261.00	107,495.00	331,756.00	3,450.00	3,340.00	247
2,803.00		556,091.00	204,600.00	760,691.00		5,619.00	248
733.00	5,085.00	244,982.00	60,380.00	305,362.00	3,900.00	2,404.00	249
189.00	2,072.00	43,815.00		43,815.00	4,606.00	274.00	250
442.00	3,743.00	116,202.00	20,065.00	136,267.00	25,829.00	1,030.00	251
1,971.00	1,503.00	51,511.00	24,108.00	75,619.00	12,235.00	376.00	252
897.00	4,142.00	139,591.00	27,325.00	166,916.00	7,159.00	1,294.00	253
4,678.00		459,073.00	81,891.00	540,964.00	14,007.00	188.00	254

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
255	Fontanelle.....	257,896.00	61,601.00	
256	Fort Atkinson.....	134,892.00	29,455.00	6,351.00
257	Fostoria.....	36,907.00	8,825.00	7,561.00
258	Franklin—R.F.D. West Point.....	14,567.00	2,010.00	
259	Fraser.....	22,730.00	3,444.00	3,239.00
260	Fredericksburg.....	300,084.00	60,080.00	6,564.00
261	Frederika.....	58,127.00	8,266.00	
262	Fredonia—P.O. Columbus Junction.....	29,352.00		
263	Fremont.....	165,873.00	14,447.00	3,658.00
264	Galt.....	46,860.00	15,402.00	4,967.00
265	Galva.....	189,793.00	31,172.00	14,359.00
266	Garber.....	37,748.00	12,739.00	
267	Garden Grove.....	122,202.00	12,681.00	21,233.00
268	Garnaville.....	257,848.00	21,950.00	
269	Garner.....	668,477.00	94,221.00	18,755.00
270	Garrison.....	214,881.00	43,801.00	3,146.00
271	Garwin.....	258,001.00	28,690.00	12,401.00
272	Geneva.....	83,792.00	15,481.00	1,899.00
273	George.....	451,260.00	92,212.00	42,000.00
274	Gilbert.....	55,913.00	11,689.00	8,159.00
275	Gilbertville.....	138,554.00	8,986.00	
276	Gilman.....	159,076.00	52,838.00	2,392.00
277	Gilmore City.....	244,968.00	38,158.00	3,349.00
278	Gladbrook.....	415,579.00	59,082.00	20,050.00
279	Glidden.....	420,968.00	59,009.00	10,878.00
280	Goldfield.....	266,506.00	59,845.00	17,441.00
281	Goodell.....	85,507.00	13,129.00	2,815.00
282	Goose Lake.....	34,774.00	6,275.00	5,657.00
283	Gowrie.....	466,294.00	87,850.00	40,512.00
284	Graettinger.....	358,256.00	74,996.00	4,691.00
285	Graf.....	7,926.00	1,322.00	3,602.00
286	Grafton.....	141,840.00	39,505.00	6,754.00
287	Grand Junction.....	384,115.00	76,906.00	17,116.00
288	Grand Mound.....	198,595.00	29,184.00	8,159.00
289	Grand River.....	86,620.00	19,800.00	8,902.00
290	Grandview.....	74,090.00	4,645.00	
291	Granger.....	130,295.00	12,826.00	5,809.00
292	Grant.....	50,237.00	7,172.00	
293	Granville.....	161,555.00	32,600.00	5,657.00
294	Gravity.....	140,988.00	27,296.00	7,104.00
295	Gray.....	100,259.00	11,198.00	12,510.00
296	Greeley.....	133,970.00	26,959.00	7,964.00
297	Greene.....	558,128.00	97,821.00	5,298.00
298	Greenfield.....	773,653.00	96,833.00	
299	Green Island.....	24,005.00	6,732.00	16,130.00
300	Greenville.....	40,339.00	4,795.00	
301	Grimes.....	176,401.00	25,949.00	10,887.00
302	Griswold.....	414,057.00	53,257.00	7,943.00
303	Gruver.....	37,475.00	12,473.00	2,770.00
304	Guernsey.....	53,080.00	12,521.00	8,159.00
305	Guttenberg.....	474,278.00	73,937.00	31,049.00
306	Halbur.....	87,510.00	25,444.00	1,580.00
307	Hamilton.....	22,475.00	2,818.00	8,631.00
308	Hancock.....	98,521.00	18,810.00	7,561.00
309	Hanlontown.....	100,975.00	25,803.00	5,439.00
310	Hansell.....	30,526.00	15,226.00	9,976.00
311	Harcourt.....	83,210.00	15,284.00	13,864.00
312	Hardy.....	33,278.00	25,702.00	6,126.00
313	Harper.....	61,476.00	9,881.00	2,760.00
314	Harpers Ferry.....	56,994.00	7,408.00	10,283.00
315	Harris.....	91,207.00	26,257.00	5,519.00
316	Hartford.....	67,148.00	20,227.00	5,574.00
317	Hartley.....	583,216.00	84,166.00	
318	Hartwick.....	35,786.00	12,995.00	4,351.00

GENERAL TABLES—TOWNS

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AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
30,874.00		350,371.00	364,343.00	714,714.00	9,550.00	2,610.00	255
821.00		171,319.00	164,463.00	335,782.00		1,780.00	256
2,185.00	2,192.00	57,670.00	88,269.00	145,939.00		266.00	257
		16,577.00	2,300.00	18,877.00			258
1,310.00	98,308.00	129,031.00	1,500.00	130,531.00	5,452.00	300.00	259
1,559.00		368,287.00	242,895.00	611,182.00	18,728.00	2,000.00	260
129.00	2,057.00	68,579.00	60,288.00	128,867.00	2,818.00	935.00	261
		29,352.00	9,500.00	39,152.00		561.00	262
3,037.00	7,474.00	194,489.00	30,975.00	225,464.00	46,777.00	4,586.00	263
419.00	1,977.00	69,625.00		69,625.00	16,202.00	1,045.00	264
856.00	10,033.00	237,213.00	79,001.00	316,214.00	15,114.00	7,800.00	265
1,053.00	1,959.00	53,499.00	46,250.00	99,749.00	2,477.00	1,400.00	266
882.00	6,975.00	163,973.00	9,212.00	173,185.00	2,964.00	1,465.00	267
5,109.00	4,600.00	289,507.00	345,233.00	634,740.00	30,944.00	4,350.00	268
7,780.00	52,099.00	841,332.00	336,428.00	1,177,760.00	9,441.00	13,697.00	269
2,700.00		264,528.00	93,037.00	357,565.00		4,734.00	270
1,702.00	12,277.00	313,071.00	236,408.00	549,479.00	38,878.00	3,105.00	271
1,930.00	4,336.00	107,438.00	17,500.00	124,938.00	8,090.00		272
19,104.00		604,576.00	208,039.00	812,615.00	83,878.00	8,974.00	273
1,257.00	9,562.00	86,580.00	48,374.00	134,954.00	16,059.00	1,700.00	274
1,591.00	3,829.00	152,960.00	100,292.00	253,252.00		550.00	275
5,451.00	14,910.00	234,667.00	125,729.00	360,396.00		2,085.00	276
10,824.00	9,045.00	306,344.00	40,640.00	346,984.00	16,868.00	9,783.00	277
1,386.00	29,877.00	525,974.00	500,092.00	1,026,066.00	4,250.00	7,669.00	278
2,585.00	466.00	493,906.00	299,801.00	793,707.00	7,320.00	7,181.00	279
2,664.00	12,159.00	358,606.00	109,223.00	467,829.00	20,813.00	4,488.00	280
364.00	2,651.00	104,466.00	87,025.00	191,491.00	8,895.00	1,825.00	281
938.00	2,033.00	49,677.00	81,241.00	130,918.00	5,845.00	989.00	282
5,725.00	17,011.00	617,392.00	136,656.00	754,048.00	121,888.00	7,042.00	283
1,434.00	10,731.00	450,108.00	167,470.00	617,578.00	2,268.00	6,078.00	284
468.00		13,318.00		13,318.00			285
488.00		188,587.00	77,330.00	265,917.00	7,666.00	1,335.00	286
4,601.00	17,166.00	499,904.00	165,860.00	665,764.00	7,729.00	9,704.00	287
796.00	6,292.00	243,026.00	173,765.00	416,791.00	9,960.00	2,851.00	288
2,742.00	5,630.00	123,694.00	77,600.00	201,294.00		950.00	289
901.00	4,779.00	84,415.00	27,680.00	112,095.00		800.00	290
3,848.00		152,778.00	119,885.00	272,663.00	7,750.00	2,193.00	291
895.00	2,751.00	61,055.00	11,600.00	72,655.00	14,166.00	623.00	292
855.00		200,667.00	33,700.00	234,367.00	64.00	4,068.00	293
6.00	2,181.00	177,575.00	79,294.00	256,869.00	3,224.00	1,685.00	294
1,971.00	2,456.00	128,394.00	5,096.00	133,490.00	50,554.00	660.00	295
317.00		169,210.00	47,645.00	216,855.00		1,730.00	296
2,535.00	90,567.00	754,349.00	581,073.00	1,335,422.00	7,600.00	9,202.00	297
28,353.00		898,839.00	318,173.00	1,217,012.00	47,396.00	11,211.00	298
446.00	1,264.00	48,577.00	2,000.00	50,577.00			299
780.00	1,737.00	47,651.00	3,200.00	50,851.00		100.00	300
1,177.00		214,414.00	75,715.00	290,129.00		2,000.00	301
1,614.00	45,791.00	522,662.00	221,301.00	743,963.00		7,679.00	302
895.00	1,769.00	55,382.00	13,934.00	69,316.00	960.00	270.00	303
1,493.00	2,523.00	77,776.00	17,200.00	94,976.00	17,209.00	570.00	304
10,796.00	45,897.00	635,957.00	248,698.00	884,655.00		8,361.00	305
278.00	2,218.00	117,030.00	112,406.00	229,436.00		632.00	306
294.00	3,838.00	38,056.00	3,900.00	41,956.00	4,826.00	300.00	307
1,040.00	3,500.00	129,432.00	35,350.00	164,782.00		1,857.00	308
2,143.00	5,364.00	139,724.00	71,530.00	211,254.00	23,388.00	1,516.00	309
1,503.00	7,641.00	64,872.00	9,000.00	73,872.00		317.00	310
1,396.00	9,288.00	123,042.00	83,380.00	206,422.00	31,519.00	2,662.00	311
1,414.00	2,560.00	69,080.00	7,025.00	76,105.00	11,358.00	620.00	312
596.00	3,157.00	77,870.00	14,350.00	92,220.00		489.00	313
284.00		74,969.00	5,235.00	80,204.00	3,555.00	803.00	314
1,661.00	3,949.00	128,593.00	6,260.00	134,853.00		4,325.00	315
2,804.00	5,453.00	101,206.00	62,344.00	163,550.00	31,041.00	410.00	316
42,766.00		710,148.00	315,836.00	1,025,984.00	16,375.00	12,799.00	317
223.00	1,544.00	54,899.00	57,149.00	112,048.00	6,211.00	930.00	318

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
319	Harvey	74,104.00	3,863.00	17,593.00
320	Hastings	77,238.00	9,736.00	12,286.00
321	Havelock	91,876.00	28,526.00	8,267.00
322	Hawkeye	277,119.00	38,041.00	9,476.00
323	Hayesville	37,870.00	10,707.00	6,653.00
324	Harleton	227,535.00	20,432.00	.....
325	Hedrick	251,987.00	41,172.00	18,157.00
326	Henderson	73,745.00	11,638.00	8,956.00
327	Hepburn	7,143.00	465.00	6,837.00
328	Hills	77,338.00	8,073.00	2,770.00
329	Hillsboro	94,149.00	10,694.00	9,704.00
330	Hinton	93,607.00	35,399.00	19,677.00
331	Holland	65,438.00	20,074.00	2,382.00
332	Holstein	725,720.00	101,604.00	11,422.00
333	Holy Cross—P.O. N. Buena Vista	31,106.00	2,991.00	.....
334	*Hopeville—P.O. Murray .....	.....	.....	.....
335	Hopkinton	249,041.00	23,807.00	15,021.00
336	Hornick	98,891.00	25,986.00	4,940.00
337	Hospers	184,185.00	47,605.00	4,705.00
338	Hubbard	293,240.00	57,801.00	10,673.00
339	Hudson	247,257.00	22,613.00	3,272.00
340	Hull	274,044.00	78,646.00	12,601.00
341	Humeston	226,949.00	32,738.00	30,482.00
342	Hurstville	50,959.00	3,573.00	.....
343	Huxley	141,397.00	24,194.00	23,204.00
344	Imogene	58,853.00	10,465.00	6,130.00
345	Inwood	263,668.00	56,951.00	14,214.00
346	Ionia	77,962.00	18,718.00	8,569.00
347	Ireton	172,400.00	53,496.00	10,660.00
348	Irwin	129,625.00	41,572.00	9,378.00
349	Jackson Junction	166,428.00	26,030.00	54,841.00
350	Jamaica	93,163.00	27,199.00	7,561.00
351	Janesville	119,496.00	24,321.00	11,112.00
352	Jesup	420,126.00	65,450.00	.....
353	Jewell Junction—P.O. Jewell	362,003.00	71,794.00	50,801.00
354	Joice	117,557.00	30,089.00	.....
355	Jolley	48,727.00	15,422.00	5,545.00
356	Kalona	342,864.00	67,193.00	2,760.00
357	Kamrar	103,336.00	28,429.00	14,359.00
358	Kanawha	363,465.00	62,579.00	5,853.00
359	Kellerton	134,050.00	12,817.00	8,902.00
360	Kelley	49,058.00	10,657.00	17,744.00
361	Kellogg	216,995.00	39,162.00	3,256.00
362	Kensett	127,938.00	26,804.00	2,842.00
363	Kent	26,187.00	4,764.00	4,522.00
364	Keosauqua	252,787.00	54,638.00	4,305.00
365	Keota	323,160.00	52,336.00	5,519.00
366	Keswick	158,410.00	35,015.00	4,139.00
367	Keystone	347,566.00	36,563.00	6,351.00
368	Kimballton	158,005.00	32,998.00	.....
369	Kingsley	462,379.00	59,608.00	11,422.00
370	Kinross	22,065.00	9,866.00	1,385.00
371	Kirkman	58,055.00	6,705.00	5,018.00
372	Kirkville	44,264.00	4,372.00	.....
373	Kiron	143,155.00	24,997.00	12,727.00
374	Klemme	195,126.00	39,296.00	6,181.00
375	Knierim	58,547.00	21,952.00	20,717.00
376	Lacona	76,511.00	24,305.00	17,075.00
377	Ladora	122,177.00	15,335.00	2,263.00
378	Lake Mills	615,188.00	101,087.00	27,291.00
379	Lake Park	339,360.00	85,436.00	8,886.00
380	Lakeside—P.O. Storm Lake	42,955.00	4,500.00	1,296.00
381	Lake View	356,107.00	46,098.00	13,815.00
382	Lakota	170,616.00	41,971.00	2,925.00

GENERAL TABLES—TOWNS

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AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
256.00	2,970.00	98,786.00	1,500.00	100,286.00	10,342.00	728.00	319
3,582.00	4,274.00	107,116.00	7,008.00	114,124.00	7,495.00	1,553.00	320
390.00	228.00	129,287.00	17,500.00	146,787.00	18,190.00	2,890.00	321
562.00		325,198.00	141,980.00	467,178.00	12,412.00	4,743.00	322
184.00	2,443.00	57,857.00	47,900.00	105,757.00	11,052.00	521.00	323
7,233.00		255,200.00	89,730.00	344,930.00		1,206.00	324
4,344.00	13,060.00	328,720.00	118,841.00	447,561.00	47,844.00	5,311.00	325
572.00	5,029.00	99,940.00	27,598.00	127,538.00		641.00	326
85.00	827.00	15,357.00	10,575.00	25,932.00		100.00	327
584.00	4,408.00	93,173.00	59,938.00	153,111.00		1,000.00	328
151.00		114,698.00	138,073.00	252,771.00	13,906.00	2,000.00	329
943.00	1,069.00	150,695.00	8,060.00	158,755.00			330
156.00	2,360.00	90,410.00	24,852.00	115,262.00	2,485.00	700.00	331
2,183.00	52,105.00	893,034.00	336,025.00	1,229,059.00	27,521.00	8,083.00	332
251.00	1,164.00	35,512.00	5,450.00	40,962.00		266.00	333
							334
2,184.00		290,053.00	75,963.00	366,016.00		4,462.00	335
576.00	4,971.00	135,364.00	66,025.00	201,389.00		2,092.00	336
3,692.00		240,187.00	178,727.00	418,914.00	3,492.00	4,448.00	337
6,075.00	9,594.00	377,383.00	214,711.00	592,094.00	53,779.00	4,625.00	338
336.00	3,371.00	276,879.00	119,338.00	396,217.00	8,822.00	1,445.00	339
8,100.00		373,391.00	192,170.00	565,561.00	6,732.00	7,000.00	340
4,119.00	15,035.00	309,323.00	100,276.00	409,599.00	3,958.00	10,770.00	341
2,158.00	1,170.00	57,860.00		57,860.00	50,959.00	500.00	342
2,388.00	6,835.00	198,018.00	15,089.00	213,107.00	48,400.00	2,321.00	343
1,389.00	219.00	77,056.00	9,700.00	86,756.00		340.00	344
21,103.00		355,936.00	31,067.00	387,003.00	45,952.00	8,420.00	345
2,101.00	2,721.00	110,071.00	80,300.00	190,371.00	9,680.00	700.00	346
5,161.00		241,717.00	90,289.00	332,006.00	27,544.00	5,560.00	347
1,069.00	5,532.00	187,176.00	49,198.00	236,374.00	17,250.00	1,500.00	348
1,704.00		249,003.00	19,895.00	268,898.00		1,000.00	349
8.00	3,603.00	131,532.00	70,336.00	201,868.00	10,320.00	2,610.00	350
1,541.00	12,850.00	169,320.00	64,925.00	234,245.00	24,602.00	1,950.00	351
32,417.00		517,993.00	272,533.00	790,526.00	35,682.00	3,173.00	352
8,917.00	2,955.00	496,470.00	138,998.00	635,468.00	121,464.00	9,203.00	353
1,150.00	28,024.00	176,820.00	57,095.00	233,915.00	34,163.00	1,550.00	354
383.00	2,589.00	72,666.00	16,505.00	89,171.00	3,318.00	900.00	355
11,161.00		423,978.00	432,991.00	856,969.00	28,884.00	6,060.00	356
606.00	2,955.00	142,685.00	64,500.00	214,185.00	35,988.00	852.00	357
2,569.00	11,555.00	446,021.00	197,901.00	643,922.00	60,704.00	6,923.00	358
4,949.00	8,071.00	168,739.00	32,125.00	200,864.00	15,480.00	4,159.00	359
1,005.00	8,597.00	87,061.00	17,775.00	104,836.00	14,958.00	780.00	360
4,621.00	14,244.00	278,278.00	152,936.00	431,214.00	2,300.00	3,949.00	361
2,193.00	13,352.00	173,129.00	67,050.00	240,179.00	25,681.00	2,597.00	362
298.00	2,477.00	38,248.00	40,809.00	79,057.00	678.00	666.00	363
512.00		312,242.00	117,645.00	429,887.00	11,693.00	1,890.00	364
3,347.00	29,376.00	413,738.00	364,798.00	778,536.00	5,318.00	7,904.00	365
1,744.00	4,258.00	203,566.00	82,773.00	286,339.00	16,630.00	1,101.00	366
5,336.00		395,816.00	320,274.00	716,090.00	9,933.00	5,787.00	367
492.00		191,495.00	175,659.00	367,154.00		2,642.00	368
2,717.00	28,223.00	555,349.00	76,300.00	631,649.00	27,490.00	8,500.00	369
590.00	1,875.00	35,781.00	26,992.00	62,773.00	3,120.00	235.00	370
638.00	2,969.00	73,385.00	19,215.00	92,600.00	5,310.00	488.00	371
	2,761.00	51,397.00	60,120.00	111,517.00	10,095.00	373.00	372
1,033.00		181,912.00	94,773.00	276,685.00	4,486.00	650.00	373
1,928.00	9,610.00	252,141.00	214,933.00	467,074.00	3,754.00	3,360.00	374
645.00	2,404.00	104,265.00	11,290.00	115,465.00	37,908.00	750.00	375
18,408.00	6,618.00	142,917.00	50,591.00	193,508.00		1,500.00	376
2,943.00	8,813.00	151,531.00	49,196.00	200,727.00	7,027.00	540.00	377
8,674.00	33,648.00	785,888.00	287,076.00	1,072,964.00	50,989.00	13,000.00	378
9,875.00	11,789.00	455,346.00	120,111.00	575,457.00	3,920.00	8,500.00	379
1,240.00	1,263.00	51,254.00		51,254.00	2,962.00	721.00	380
3,854.00	9,977.00	429,851.00	138,709.00	568,560.00	38,149.00	5,679.00	381
5,483.00	10,088.00	231,083.00	78,580.00	309,663.00	590.00	3,850.00	382

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
383	Lamoni	436,174.00	77,415.00	28,755.00
384	Lamont	199,101.00	19,428.00	
385	Lamotte	132,410.00	14,993.00	
386	Lanesboro	101,669.00	16,063.00	10,779.00
387	Lausing	443,964.00	70,110.00	17,858.00
388	LaPorte City	656,478.00	73,481.00	19,920.00
389	Larchwood	128,028.00	38,734.00	4,967.00
390	Larrabee	41,794.00	9,172.00	10,609.00
391	Latimer	220,286.00	51,078.00	4,812.00
392	Laurel	84,858.00	18,800.00	443.00
393	Laurens	510,853.00	194,883.00	9,923.00
394	Lawler	181,002.00	40,675.00	13,811.00
395	Lawton	100,614.00	9,315.00	6,309.00
396	LeClaire	202,535.00	5,638.00	35,101.00
397	Ledyard	99,169.00	30,533.00	13,706.00
398	LeGrand	69,052.00	12,881.00	6,635.00
399	Lehigh	137,424.00	23,608.00	4,484.00
400	Leighton	59,765.00	12,379.00	5,340.00
401	Leland	110,787.00	16,098.00	4,277.00
402	Lenox	453,973.00	53,750.00	15,775.00
403	LeRoy	26,382.00	4,922.00	10,327.00
404	Lester	68,642.00	20,249.00	33,353.00
405	Letts	128,065.00	14,437.00	5,485.00
406	Lewis	155,244.00	9,616.00	3,146.00
407	Libertyville	86,637.00	12,418.00	4,912.00
408	Lidderdale	61,064.00	113,650.00	20,188.00
409	Lime Springs	244,671.00	70,510.00	9,174.00
410	Lincoln	108,551.00	40,978.00	9,128.00
411	Linden	103,977.00	15,432.00	13,307.00
412	Lineville	132,695.00	17,284.00	5,685.00
413	Linn Grove	122,866.00	26,697.00	10,660.00
414	Lisbon	399,109.00	40,954.00	13,706.00
415	Liscomb	76,113.00	22,057.00	3,377.00
416	Littleport	47,990.00	6,708.00	
417	Little Rock	241,160.00	52,527.00	6,126.00
418	Little Sioux	75,980.00	11,115.00	
419	Livermore	142,401.00	24,165.00	8,747.00
420	Lockridge	96,860.00	15,863.00	32,259.00
421	Logan	616,818.00	103,511.00	
422	Lohrville	319,143.00	65,546.00	59,627.00
423	Lone Rock	57,419.00	29,576.00	
424	Lone Tree	215,855.00	30,225.00	5,594.00
425	Long Grove	65,678.00	4,260.00	
426	Lorimor	144,117.00	19,354.00	3,232.00
427	Lost Nation	208,535.00	29,270.00	7,964.00
428	Lovilia	161,107.00	33,573.00	17,797.00
429	Lowden	329,091.00	57,979.00	3,699.00
430	Low Moor	75,360.00	11,961.00	5,765.00
431	Luana	135,899.00	23,625.00	13,509.00
432	Lucas	60,058.00	23,504.00	
433	Luther	81,976.00	10,832.00	7,560.00
434	LuVerne	134,740.00	31,308.00	22,970.00
435	Luxemburg—P.O. New Vienna	53,545.00	4,436.00	
436	Luzerne	74,031.00	5,439.00	5,765.00
437	Lynnvile	114,984.00	18,147.00	1,632.00
438	Lytton	206,580.00	41,141.00	5,040.00
439	McCallsburg	73,958.00	30,350.00	6,147.00
440	McCausland	35,128.00	3,015.00	
441	McClelland	56,735.00	21,001.00	7,083.00
442	McGregor	508,154.00	82,079.00	17,339.00
443	McIntire	84,705.00	13,002.00	
444	Macedonia	73,776.00	21,373.00	9,686.00
445	Macksburg	38,701.00	12,886.00	
446	Magnolia	92,100.00	11,872.00	

GENERAL TABLES—TOWNS

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AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
1,758.00	3,891.00	547,993.00	109,375.00	657,368.00	45,602.00	11,169.00	383
8,910.00		227,439.00	82,549.00	309,988.00		1,600.00	384
990.00	2,579.00	150,972.00	63,150.00	214,122.00	10,615.00	1,072.00	385
1,305.00	3,570.00	133,386.00	4,200.00	137,586.00		1,244.00	386
8,328.00		538,260.00	274,940.00	813,200.00	12,358.00	8,002.00	387
4,122.00		754,001.00	222,407.00	976,408.00	75,068.00	8,920.00	388
918.00		172,647.00	46,439.00	219,086.00		3,077.00	389
614.00	2,782.00	64,971.00	48,115.00	113,086.00		1,173.00	390
2,002.00	7,641.00	285,819.00	111,275.00	397,094.00	87,497.00	1,500.00	391
1,280.00	3,245.00	108,626.00	68,798.00	177,424.00	5,713.00	5,280.00	392
5,897.00		721,550.00	155,591.00	877,147.00	3,858.00	5,411.00	393
1,574.00		237,062.00	50,505.00	287,567.00	20,684.00		394
761.00	3,917.00	120,916.00	7,435.00	128,351.00		1,298.00	395
2,510.00	16,982.00	262,766.00	24,700.00	287,466.00	9,192.00	3,042.00	396
3,111.00	6,106.00	152,625.00	75,274.00	227,899.00		2,332.00	397
1,156.00	8,517.00	98,241.00	38,800.00	137,041.00	34,007.00	760.00	398
1,816.00	13,673.00	181,000.00	26,906.00	207,906.00	60,319.00	2,294.00	399
835.00	4,505.00	82,824.00	49,464.00	132,288.00		350.00	400
3,017.00	2,685.00	136,864.00	31,657.00	168,521.00	40,920.00	76.00	401
3,035.00		526,533.00	188,452.00	714,985.00	31,645.00	14,672.00	402
408.00	2,331.00	44,370.00	9,212.00	53,582.00	5,301.00	422.00	403
7,873.00		130,117.00	27,035.00	157,152.00	64,898.00	1,532.00	404
1,793.00	4,272.00	154,052.00	20,650.00	174,702.00	13,466.00	1,800.00	405
3,058.00	9,454.00	180,518.00	60,053.00	240,571.00	4,880.00	2,782.00	406
683.00	2,887.00	107,537.00	96,153.00	203,690.00	3,302.00	900.00	407
656.00	2,893.00	198,451.00	34,850.00	233,301.00	82,176.00	916.00	408
3,685.00	4,588.00	332,628.00	226,477.00	559,105.00	9,339.00	4,180.00	409
447.00	4,121.00	163,225.00	36,600.00	199,825.00	28,890.00	2,500.00	410
2,999.00		135,715.00	4,000.00	139,715.00	30,292.00	3,276.00	411
3,924.00	14,979.00	174,567.00	41,329.00	215,896.00	17,586.00	3,275.00	412
1,833.00	3,322.00	165,378.00	6,000.00	171,378.00		3,360.00	413
4,121.00	28,249.00	486,139.00	210,202.00	696,341.00	55,276.00	7,717.00	414
4,641.00		106,188.00	22,541.00	128,729.00	35,146.00	502.00	415
180.00	1,261.00	56,139.00	3,300.00	59,439.00	1,088.00	545.00	416
7,343.00		307,156.00	73,150.00	380,306.00	25,855.00	5,801.00	417
270.00		87,365.00	11,500.00	98,865.00	1,015.00	1,000.00	418
5,428.00	1,416.00	182,157.00	72,677.00	254,834.00	10,230.00	2,216.00	419
3,985.00	3,129.00	152,096.00	23,795.00	175,891.00	13,340.00	950.00	420
29,860.00		750,189.00	195,920.00	946,109.00	3,885.00	13,892.00	421
4,457.00	19,907.00	468,680.00	392,009.00	860,689.00	152,262.00	6,832.00	422
392.00	3,004.00	90,391.00	22,343.00	112,734.00		800.00	423
8,586.00	14,511.00	274,771.00	357,215.00	631,986.00	27,427.00	4,850.00	424
607.00		70,545.00	37,576.00	108,121.00		370.00	425
4,027.00	9,918.00	180,648.00	26,819.00	207,467.00	7,610.00	1,325.00	426
809.00	7,431.00	254,009.00	143,120.00	397,129.00	29,422.00	3,761.00	427
		212,477.00	55,418.00	267,895.00	10,799.00	1,930.00	428
2,174.00	13,824.00	406,767.00	600,117.00	1,006,884.00	4,610.00	3,000.00	429
251.00	2,280.00	95,617.00	31,200.00	126,817.00	7,475.00	2,302.00	430
819.00	2,910.00	176,762.00	86,449.00	263,211.00	47,643.00	1,811.00	431
21,533.00		105,095.00	21,573.00	126,668.00	14,796.00	750.00	432
833.00	4,523.00	105,724.00	17,600.00	123,324.00	25,445.00	600.00	433
3,759.00	9,392.00	202,169.00	71,820.00	273,989.00	49,374.00	1,883.00	434
	3,077.00	61,058.00	110,144.00	171,202.00		135.00	435
1,990.00		87,225.00	64,276.00	151,501.00		1,085.00	436
4,008.00	5,913.00	145,284.00	28,373.00	173,657.00	12,641.00	1,619.00	437
1,387.00	8,497.00	262,645.00	134,093.00	396,738.00	3,498.00	3,291.00	438
1,100.00	17,721.00	129,276.00	40,134.00	169,410.00	8,297.00	1,081.00	439
567.00	1,132.00	39,842.00	3,950.00	43,792.00		600.00	440
6.00	4,173.00	88,998.00	34,648.00	123,646.00		1,321.00	441
6,146.00	31,536.00	645,254.00	183,599.00	828,853.00	2,726.00	8,723.00	442
23,475.00		121,182.00	40,829.00	162,011.00	18,847.00	1,218.00	443
5.00	9,627.00	114,467.00	47,065.00	161,532.00		1,875.00	444
3,623.00	3,051.00	58,261.00	38,513.00	96,774.00	37,428.00	950.00	445
	550.00	104,528.00	12,500.00	117,028.00	5,344.00	657.00	446

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
447	Malcom	178,203.00	32,899.00	5,905.00
448	Mallard	135,645.00	30,444.00	2,420.00
449	Maloy	16,163.00	5,132.00	8,929.00
450	Malvern	395,292.00	65,719.00	22,310.00
451	Manilla	386,426.00	34,719.00	11,594.00
452	Manly	413,839.00	42,704.00	21,963.00
453	Manning	737,390.00	127,779.00	42,590.00
454	Manson	662,357.00	73,514.00	46,810.00
455	Mapleton	410,522.00	74,162.00	17,926.00
456	Marathon	176,987.00	33,173.00	21,371.00
457	Marble Rock	180,107.00	22,266.00	10,242.00
458	Marcus	462,340.00	125,838.00	29,004.00
459	Marne	60,967.00	10,424.00	7,561.00
460	Marquette	262,025.00	16,625.00	
461	Martelle	113,360.00	15,134.00	7,057.00
462	Martensdale	29,842.00	5,357.00	18,511.00
463	Martinsburg	44,856.00	10,996.00	1,435.00
464	Marysville—R. F. D. Hamilton	26,022.00	5,243.00	
465	Masonville	51,521.00	13,275.00	14,125.00
466	Massena	115,582.00	18,674.00	13,995.00
467	Matlock	38,990.00	13,077.00	9,794.00
468	Maurice	100,714.00	20,016.00	23,779.00
469	Maxwell	245,031.00	47,644.00	10,585.00
470	Maynard	210,313.00	32,471.00	5,574.00
471	Maysville—R. F. D. Walcott	48,528.00	13,357.00	
472	Mechanicsville	363,044.00	62,451.00	10,660.00
473	Mediapolis	465,096.00	77,422.00	
474	Melbourne	262,805.00	40,233.00	18,044.00
475	Melcher	176,755.00	25,402.00	3,532.00
476	Melrose	123,171.00	12,740.00	
477	Melvin	122,690.00	46,325.00	2,925.00
478	Menlo	104,374.00	15,659.00	2,760.00
479	Meriden	38,455.00	10,076.00	10,735.00
480	Merrill	224,760.00	30,422.00	23,412.00
481	Meservey	116,269.00	15,489.00	17,119.00
482	Middletown	86,250.00	9,976.00	
483	Miles	234,643.00	18,330.00	10,182.00
484	Milford	476,753.00	78,681.00	7,864.00
485	Millersburg	53,850.00	11,441.00	
486	Millerton	45,714.00	9,899.00	3,146.00
487	Milo	128,235.00	19,890.00	14,084.00
488	Milton	168,593.00	37,179.00	27,580.00
489	Minburn	140,348.00	12,160.00	1,407.00
490	Minden	169,309.00	17,439.00	8,872.00
491	Mingo	66,337.00	15,547.00	3,292.00
492	Mitchell	43,895.00	5,227.00	
493	Mitchellville	232,425.00	22,249.00	10,686.00
494	Modale	104,036.00	30,269.00	10,987.00
495	Mondamin	136,690.00	41,503.00	11,212.00
496	Moneta	37,161.00	6,636.00	2,649.00
497	Monmouth	64,419.00	10,324.00	6,962.00
498	Monona	615,388.00	72,910.00	12,198.00
499	Monroe	406,228.00	47,805.00	6,126.00
500	Montezuma	618,947.00	72,442.00	7,064.00
501	Montour	132,911.00	15,058.00	8,267.00
502	Montrose	139,248.00	8,929.00	18,482.00
503	Moorhead	115,415.00	41,089.00	6,092.00
504	Moorland	29,370.00	21,298.00	20,322.00
505	Moravia	164,476.00	20,626.00	42,570.00
506	Morley	36,181.00	5,396.00	2,621.00
507	Morning Sun	328,414.00	41,051.00	4,899.00
508	Morrison	25,723.00	9,378.00	1,491.00
509	Moulton	283,966.00	30,083.00	20,001.00
510	Mount Auburn	74,354.00	6,824.00	3,422.00

AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
2,973.00	6,950.00	226,930.00	73,120.00	300,050.00	42,704.00	1,500.00	447
1,414.00	4,895.00	174,818.00	53,095.00	227,913.00		3,489.00	448
604.00	2,320.00	33,148.00	600.00	33,748.00	17,468.00	260.00	449
9,839.00	118,961.00	612,121.00	210,940.00	823,061.00	23,640.00	10,458.00	450
1,754.00		434,493.00	44,334.00	478,827.00	9,409.00	6,110.00	451
7,366.00	47,791.00	533,663.00	105,580.00	639,243.00	34,363.00	7,358.00	452
2,177.00	600.00	910,536.00	546,166.00	1,456,702.00	72,632.00	10,853.00	453
6,162.00	70,679.00	859,522.00	243,834.00	1,103,356.00	102,925.00	15,916.00	454
21,980.00		524,590.00	212,841.00	737,431.00		9,300.00	455
3,818.00	1,172.00	236,521.00	117,274.00	353,795.00	38,321.00	2,964.00	456
685.00	18,523.00	231,823.00	51,555.00	283,378.00	15,220.00	1,785.00	457
2,516.00	43,019.00	662,717.00	376,618.00	1,039,335.00	39,979.00	11,093.00	458
1,740.00	1,907.00	82,599.00	15,200.00	97,799.00	14,850.00	556.00	459
		278,650.00		278,650.00		7,719.00	460
2,714.00	3,524.00	141,789.00	76,275.00	218,064.00	7,917.00	2,708.00	461
1,507.00	3,138.00	58,355.00	2,200.00	60,555.00	4,618.00	385.00	462
2,327.00	13,980.00	73,594.00	40,800.00	114,394.00		443.00	463
	1,556.00	32,821.00		32,821.00	9,563.00	220.00	464
1,780.00		80,701.00	1,000.00	81,701.00		583.00	465
1,878.00	4,978.00	155,107.00	93,967.00	249,074.00	4,728.00	3,640.00	466
542.00		62,403.00	10,200.00	72,603.00	10,502.00	687.00	467
1,440.00		145,949.00	34,600.00	180,549.00	14,946.00	3,281.00	468
1,768.00	17,425.00	322,453.00	126,893.00	449,346.00	25,377.00	3,925.00	469
2,270.00		250,628.00	145,240.00	395,868.00	22,837.00	2,039.00	470
1,633.00	689.00	64,207.00	7,000.00	71,207.00			471
1,952.00	16,876.00	454,983.00	404,484.00	859,467.00	20,000.00	3,543.00	472
	35,435.00	577,953.00	147,403.00	725,356.00	44,839.00	5,650.00	473
1,268.00	11,833.00	334,183.00	153,002.00	487,185.00	15,633.00	5,969.00	474
5.00	16,779.00	222,473.00	30,980.00	253,453.00		1,950.00	475
20,806.00		156,717.00	26,549.00	183,266.00		2,750.00	476
880.00	2,920.00	175,740.00	39,399.00	215,139.00	2,000.00	1,200.00	477
1,385.00	6,391.00	130,569.00	105,859.00	236,428.00	46.00	3,317.00	478
1,162.00	2,566.00	62,994.00	6,100.00	69,094.00		611.00	479
3,681.00	9,334.00	291,609.00	56,119.00	347,728.00	5,346.00	1,985.00	480
458.00	2,874.00	152,209.00	34,213.00	186,422.00	50,314.00	954.00	481
16,142.00		112,368.00	59,692.00	172,060.00	12,336.00	643.00	482
3,400.00	5,713.00	272,268.00	298,373.00	570,641.00	42,874.00	1,964.00	483
9,774.00	18,162.00	591,234.00	83,640.00	674,874.00	3,152.00	12,509.00	484
247.00	2,084.00	67,622.00	6,834.00	74,456.00		444.00	485
67.00	2,252.00	61,078.00	7,700.00	68,778.00	4,439.00	400.00	486
1,675.00	78.00	163,962.00	83,419.00	247,381.00	11,801.00	1,300.00	487
1,694.00		235,046.00	43,063.00	278,109.00	41,714.00	3,588.00	488
1,185.00		155,100.00	103,080.00	258,180.00	5,780.00	900.00	489
2,995.00	9,350.00	207,965.00	63,110.00	271,075.00	4,010.00	1,922.00	490
1,003.00	6,130.00	92,309.00	70,712.00	163,021.00	7,590.00	1,538.00	491
13,640.00		62,762.00	12,489.00	75,251.00	2,580.00	295.00	492
5,512.00	11,185.00	282,057.00	176,982.00	459,039.00	9,372.00	4,828.00	493
573.00		145,865.00	48,214.00	194,079.00	31,313.00	3,365.00	494
360.00		189,765.00	55,461.00	245,226.00		4,204.00	495
133.00	767.00	47,346.00	1,350.00	48,696.00		168.00	496
1,554.00	3,011.00	86,270.00	8,710.00	94,980.00	14,355.00	670.00	497
811.00	47,413.00	748,720.00	757,885.00	1,506,605.00	24,675.00	11,088.00	498
1,430.00	25,234.00	486,823.00	261,063.00	747,886.00		7,894.00	499
3,037.00	9,671.00	711,161.00	250,801.00	961,962.00	86,135.00	11,833.00	500
5,518.00	15,666.00	177,420.00	49,850.00	227,270.00	6,094.00	701.00	501
2,906.00		169,565.00	17,474.00	187,039.00	15,050.00	1,721.00	502
8,619.00	7,590.00	178,805.00	123,945.00	302,750.00	1,557.00	819.00	503
1,719.00	3,263.00	75,972.00	8,000.00	83,972.00	45,729.00	189.00	504
3,014.00	10,821.00	241,507.00	93,305.00	334,812.00	26,261.00	2,000.00	505
216.00	1,655.00	46,069.00	47,555.00	93,624.00		414.00	506
1,790.00	15,284.00	391,438.00	160,391.00	551,829.00	13,180.00	4,802.00	507
738.00	3,016.00	40,346.00	23,665.00	64,011.00		365.00	508
2,498.00	14,751.00	351,299.00	10,850.00	362,149.00		7,664.00	509
173.00		84,773.00	41,238.00	126,011.00	4,174.00	862.00	510

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
511	Mount Ayr	695,321.00	104,828.00	28,684.00
512	Mount Sterling	40,225.00	7,887.00	10,131.00
513	Mount Union	63,493.00	13,017.00	10,647.00
514	Mount Vernon	826,258.00	54,043.00	12,075.00
515	Moville	313,821.00	48,289.00	5,439.00
516	Murray	280,606.00	25,917.00	19,087.00
517	Nashua	543,187.00	102,021.00	39,363.00
518	Nemaha	67,012.00	14,254.00	5,040.00
519	Neola	240,827.00	21,115.00	16,032.00
520	New Albin	260,148.00	27,636.00	5,650.00
521	Newell	390,465.00	102,281.00	19,399.00
522	Newhall	201,849.00	19,359.00	4,335.00
523	New Hartford	135,344.00	19,909.00	18,834.00
524	New Liberty	57,460.00	10,023.00	
525	New London	397,127.00	44,877.00	11,555.00
526	New Market	186,482.00	31,641.00	10,985.00
527	New Providence	51,278.00	7,514.00	
528	New Sharon	423,113.00	47,487.00	6,362.00
529	New Vienna	96,372.00	18,417.00	
530	New Virginia	68,939.00	18,883.00	13,978.00
531	Nichols	106,355.00	20,150.00	
532	Nodaway	70,555.00	7,799.00	6,516.00
533	Nora Springs	532,206.00	56,046.00	22,488.00
534	Northboro	36,125.00	11,520.00	9,116.00
535	North Buena Vista	18,024.00	1,480.00	10,484.00
536	North English	301,055.00	61,825.00	5,242.00
537	North Liberty	84,430.00	6,453.00	8,888.00
538	North Washington	46,794.00	8,549.00	
539	Northwood	634,288.00	103,889.00	8,142.00
540	Norwalk	85,613.00	8,291.00	2,226.00
541	Norway	156,815.00	23,458.00	8,376.00
542	Numa	34,699.00	4,459.00	4,250.00
543	Oakland	410,887.00	63,049.00	7,671.00
544	Oakville	64,800.00	16,829.00	1,435.00
545	Ocheyedan	248,732.00	55,541.00	4,154.00
546	Odebolt	639,050.00	84,331.00	12,944.00
547	Ogden	675,754.00	77,163.00	10,878.00
548	Okoboji	524,526.00	37,787.00	5,444.00
549	Olds	90,168.00	22,313.00	1,407.00
550	Old Town—P.O. Milford	10,259.00	1,806.00	
551	Olin	265,374.00	38,703.00	11,190.00
552	Ollie	96,647.00	10,644.00	
553	Oneida	23,127.00	5,063.00	19,776.00
554	Onslow	97,954.00	13,893.00	4,134.00
555	Orange City	660,683.00	109,103.00	2,778.00
556	Orchard	43,494.00	7,581.00	
557	Orient	157,550.00	39,514.00	
558	Orleans—P.O. Spirit Lake	177,875.00	23,240.00	7,782.00
559	Ossian	395,697.00	74,130.00	17,417.00
560	Osterdock	14,417.00	9,720.00	794.00
561	Oto	75,386.00	16,372.00	16,197.00
562	Ottosen	53,747.00	24,587.00	3,698.00
563	Owasa	22,078.00	5,766.00	10,552.00
564	Oxford	253,660.00	33,932.00	3,146.00
565	Oxford Junction	302,420.00	35,537.00	10,887.00
566	Oyens	28,430.00	13,550.00	4,709.00
567	Pacific Junction	78,204.00	7,973.00	34,203.00
568	Packwood	97,882.00	13,015.00	2,901.00
569	Palmer	135,590.00	42,633.00	6,126.00
570	Palo	54,842.00	4,738.00	3,698.00
571	Panama	79,332.00	26,118.00	3,528.00
572	Panora	391,800.00	48,351.00	12,500.00
573	Parkersburg	476,788.00	53,930.00	21,958.00
574	Parnell	54,335.00	7,955.00	5,545.00

GENERAL TABLES—TOWNS

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AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
6,681.00	38,460.00	873,974.00	224,808.00	1,098,782.00	79,057.00	18,192.00	511
952.00		59,195.00	2,000.00	61,195.00	6.00	450.00	512
166.00		87,323.00	42,756.00	130,079.00		590.00	513
15,566.00	95,940.00	1,003,882.00	353,699.00	1,357,581.00	16,280.00	12,493.00	514
4,399.00	24,354.00	396,302.00	78,684.00	474,986.00		3,847.00	515
6,328.00	12,065.00	344,603.00	58,160.00	402,763.00	21,404.00	3,603.00	516
9,423.00	167,616.00	861,610.00	329,205.00	1,190,815.00	63,840.00	9,597.00	517
246.00	2,077.00	88,629.00	4,600.00	93,229.00		874.00	518
9,904.00		287,878.00	124,353.00	412,231.00		5,231.00	519
11,783.00		305,217.00	129,971.00	435,188.00		5,600.00	520
9,453.00	12,915.00	534,513.00	216,904.00	751,417.00	33,049.00	8,578.00	521
638.00		226,181.00	188,649.00	414,830.00		4,090.00	522
4,373.00	6,658.00	185,118.00	17,743.00	202,861.00	7,661.00	2,505.00	523
1,344.00	1,829.00	70,656.00	82,897.00	153,553.00		435.00	524
245.00	92.00	453,896.00	392,240.00	846,136.00	10,532.00	4,786.00	525
1,080.00		230,188.00	106,068.00	336,256.00	3,636.00	2,522.00	526
1,092.00	3,503.00	63,387.00	24,150.00	87,537.00	42,555.00	592.00	527
2,909.00	22,491.00	502,362.00	8,733.00	511,095.00		6,867.00	528
188.00	3,260.00	118,237.00	128,064.00	246,301.00		973.00	529
1,731.00	6,060.00	109,591.00	43,892.00	153,483.00	9,068.00	894.00	530
	20,190.00	146,695.00	78,760.00	225,455.00		961.00	531
1,732.00	3,325.00	89,927.00	48,610.00	138,537.00	8,949.00	1,250.00	532
3,198.00	30,779.00	644,717.00	392,621.00	1,037,338.00	60,809.00	5,558.00	533
577.00	2,459.00	59,797.00	6,537.00	66,334.00	5,596.00	900.00	534
293.00		30,281.00	9,000.00	39,281.00	4,439.00	122.00	535
2,913.00	13,712.00	384,747.00	103,499.00	488,246.00	3,475.00	5,125.00	536
639.00	9,708.00	110,118.00	72,386.00	182,504.00		612.00	537
420.00	1,394.00	57,157.00	34,300.00	91,457.00		540.00	538
12,906.00	60,574.00	819,799.00	460,702.00	1,280,501.00	104,186.00	9,813.00	539
2,253.00	9,144.00	125,527.00	84,970.00	210,497.00	70,696.00	800.00	540
702.00	4,750.00	194,101.00	150,197.00	344,298.00	9,830.00	2,635.00	541
1,198.00	3,465.00	48,071.00	1,800.00	49,871.00	3,056.00	200.00	542
2,426.00	31,147.00	515,180.00	265,789.00	780,969.00	12,983.00	4,997.00	543
170.00	5,799.00	89,033.00	9,000.00	98,033.00		684.00	544
2,178.00	9,653.00	320,258.00	176,848.00	497,106.00	26,022.00	4,881.00	545
2,820.00	26,137.00	765,282.00	216,767.00	982,049.00	14,950.00	11,950.00	546
2,874.00	22,658.00	789,327.00	486,439.00	1,275,766.00	19,810.00	6,730.00	547
1,190.00	6,572.00	575,519.00	5,300.00	580,819.00		6,000.00	548
229.00		114,117.00	88,265.00	202,382.00	11,104.00	717.00	549
		12,065.00		12,065.00		200.00	550
759.00	13,084.00	329,110.00	108,443.00	437,553.00	29,818.00	5,220.00	551
2,034.00	3,596.00	112,921.00	16,772.00	129,693.00	28,592.00	940.00	552
426.00		48,392.00	5,803.00	54,195.00	27,072.00	442.00	553
1,201.00	6,046.00	123,228.00	135,237.00	258,465.00	7,391.00	1,476.00	554
2,577.00		775,141.00	605,622.00	1,380,763.00	9,492.00	12,000.00	555
20,024.00		71,099.00	25,120.00	96,219.00	4,554.00	125.00	556
13,401.00		210,465.00	103,660.00	314,125.00	1,640.00	1,079.00	557
3,318.00	3,427.00	215,642.00	1,700.00	217,342.00	8,134.00	1,500.00	558
1,969.00		489,213.00	428,948.00	918,161.00		5,500.00	559
		24,931.00	3,340.00	28,271.00		40.00	560
1,460.00	4,590.00	114,005.00	3,000.00	117,005.00	6,500.00	1,694.00	561
2,397.00	3,863.00	88,282.00	2,940.00	91,222.00	17,963.00	1,554.00	562
289.00	1,841.00	40,526.00		40,526.00	18,410.00	283.00	563
2,607.00	8,396.00	301,741.00	87,407.00	389,148.00		3,992.00	564
1,573.00	9,653.00	360,070.00	203,297.00	563,367.00	11,491.00	3,900.00	565
70.00	2,109.00	48,868.00	7,100.00	55,968.00		465.00	566
937.00	8,629.00	129,946.00	28,450.00	158,396.00	11,125.00	819.00	567
898.00	4,050.00	118,746.00	15,719.00	134,465.00	26,505.00	700.00	568
1,252.00		185,601.00	37,166.00	222,767.00	12,623.00	2,000.00	569
1,623.00	3,097.00	67,998.00	38,864.00	106,862.00	66.00	422.00	570
304.00	2,890.00	112,172.00	80,291.00	192,463.00	6,581.00	1,806.00	571
8,088.00	987.00	461,726.00	64,656.00	526,382.00	42,364.00	5,827.00	572
5,965.00	24,078.00	582,719.00	258,391.00	841,110.00	2,048.00	7,529.00	573
1,674.00	2,597.00	72,106.00	7,950.00	80,056.00		891.00	574

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
575	Paton	99,045.00	31,869.00	2,167.00
576	Patterson	27,109.00	3,192.00	2,870.00
577	Paullina	577,879.00	96,384.00	11,531.00
578	Peosta	11,487.00	1,484.00	2,637.00
579	Persia	157,854.00	26,252.00	10,384.00
580	Peterson	225,814.00	48,191.00	12,074.00
581	Pierson	210,573.00	38,894.00	11,422.00
582	Pilot Mound	85,388.00	11,040.00	
583	Pioneer	20,723.00	11,887.00	732.00
584	Pisgah	119,204.00	39,995.00	12,275.00
585	Plainfield	109,882.00	22,922.00	12,053.00
586	Plain View—R.F.D. Walcott	45,987.00	7,049.00	
587	Plano	38,726.00	4,798.00	13,550.00
588	Pleasanton	31,042.00	4,308.00	
589	Pleasant Plain	52,230.00	2,707.00	
590	Pleasantville	295,859.00	34,013.00	9,437.00
591	Plover	64,065.00	19,536.00	2,420.00
592	Plymouth	112,737.00	13,825.00	8,670.00
593	Pocahontas	597,862.00	109,275.00	6,402.00
594	Polk City	72,574.00	16,799.00	3,807.00
595	Pomeroy	463,047.00	63,873.00	39,175.00
596	Popejoy	78,034.00	18,512.00	5,243.00
597	Portsmouth	98,142.00	13,548.00	10,887.00
598	Postville	708,580.00	81,257.00	12,224.00
599	Prairieburg	59,613.00	6,020.00	
600	Prairie City	350,544.00	48,158.00	2,815.00
601	Prescott	132,570.00	11,402.00	10,772.00
602	Preston	247,380.00	41,321.00	4,738.00
603	Pringhar	526,770.00	69,874.00	
604	Princeton	165,739.00	11,025.00	34,880.00
605	Promise City	48,614.00	6,695.00	9,437.00
606	Protivin	166,274.00	21,278.00	
607	Pulaski	78,335.00	12,608.00	8,903.00
608	Quasqueton	158,327.00	12,133.00	
609	Quimby	106,319.00	24,891.00	10,547.00
610	Radcliffe	174,961.00	55,876.00	10,673.00
611	Rake	128,413.00	43,849.00	5,970.00
612	Ralston	48,720.00	23,760.00	26,107.00
613	Randalia	38,927.00	8,967.00	4,139.00
614	Randall	52,096.00	21,469.00	8,267.00
615	Randolph	122,198.00	29,847.00	9,433.00
616	Rathbun	20,962.00	1,798.00	3,780.00
617	Readlyn	284,348.00	52,179.00	
618	Reasnor	63,991.00	10,848.00	
619	Redding	43,273.00	7,724.00	24,482.00
620	Redfield	281,274.00	35,074.00	14,113.00
621	Reinbeck	562,310.00	61,087.00	16,893.00
622	Rembrandt	96,785.00	36,822.00	2,823.00
623	Remsen	539,477.00	111,066.00	9,794.00
624	Renwick	188,795.00	46,202.00	14,468.00
625	Rhodes	116,504.00	16,858.00	10,686.00
626	Riceville	330,776.00	62,156.00	13,574.00
627	Richland	193,220.00	33,798.00	
628	Ricketts	83,185.00	18,037.00	12,401.00
629	Ridgeway	154,517.00	40,580.00	21,775.00
630	Rinard	32,397.00	6,434.00	15,392.00
631	Ringsted	199,384.00	50,956.00	13,054.00
632	Ripley	131,743.00	26,901.00	3,180.00
633	Riverside	245,211.00	25,447.00	4,415.00
634	Riverton	123,056.00	13,893.00	13,068.00
635	Robins	175,426.00	12,817.00	68,356.00
636	Rock Falls	17,767.00	5,354.00	1,545.00
637	Rockford	386,977.00	40,361.00	5,353.00
638	Rock Valley	413,600.00	125,647.00	17,641.00

AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
1,543.00	446.00	135,070.00	66,064.00	201,134.00	22,523.00	1,107.00	575
1,379.00	2,383.00	36,933.00	5,487.00	42,420.00	6,421.00	241.00	576
5,669.00	27,475.00	718,938.00	402,011.00	1,120,949.00		8,899.00	577
299.00	866.00	16,773.00		16,773.00			578
1,766.00	28,343.00	224,599.00	55,110.00	279,709.00	53,586.00	2,633.00	579
9,622.00		295,701.00	173,592.00	469,293.00		4,387.00	580
1,414.00	10,091.00	272,394.00	95,593.00	367,987.00		3,664.00	581
1,989.00	4,641.00	103,058.00	35,935.00	138,993.00	29,040.00	344.00	582
592.00	1,162.00	35,096.00		35,096.00		103.00	583
9.00	676.00	172,159.00	112,645.00	284,804.00	25,622.00	2,595.00	584
1,260.00	8,548.00	154,665.00	72,884.00	227,549.00		157.00	585
3,213.00	277.00	56,526.00		56,526.00			586
1,162.00	2,078.00	60,314.00	7,350.00	67,664.00	11,954.00	306.00	587
77.00	1,700.00	37,127.00	14,284.00	51,411.00	8,733.00	515.00	588
441.00	4,016.00	59,394.00		59,394.00	29,561.00	232.00	589
5.00	22,706.00	362,020.00	134,469.00	496,489.00	19,617.00	5,729.00	590
797.00		86,818.00	18,485.00	105,303.00	22,492.00	1,770.00	591
1,147.00	9,463.00	145,842.00	81,125.00	226,967.00	10,215.00	1,473.00	592
9,255.00		722,794.00	318,721.00	1,041,515.00	12,745.00	12,648.00	593
2,629.00	4,876.00	100,685.00	81,837.00	182,522.00	10,716.00	550.00	594
2,794.00	17,230.00	586,119.00	176,912.00	763,031.00	71,729.00	10,980.00	595
681.00	3,501.00	105,971.00	36,251.00	142,222.00	29,906.00	1,067.00	596
1,338.00	4,353.00	128,268.00	33,756.00	162,024.00	6,355.00	1,723.00	597
2,145.00		804,206.00	632,436.00	1,436,642.00		12,000.00	598
272.00	2,419.00	68,324.00	38,538.00	106,862.00	17,730.00	465.00	599
5,759.00	31,637.00	438,913.00	282,911.00	721,824.00	14,307.00	4,754.00	600
237.00	6,167.00	161,148.00	70,745.00	231,893.00		1,400.00	601
3,048.00		296,487.00	149,177.00	445,664.00		4,413.00	602
18,857.00		615,501.00	354,334.00	969,835.00		8,152.00	603
2,338.00	11,671.00	225,653.00	53,616.00	279,269.00	20,797.00	1,436.00	604
1,605.00	3,342.00	69,693.00	11,000.00	80,693.00		467.00	605
455.00	2,878.00	190,885.00	111,156.00	302,041.00	8,815.00	1,324.00	606
6,316.00	5,131.00	111,293.00	47,350.00	158,643.00	5,385.00	798.00	607
1,291.00		171,751.00	72,420.00	244,171.00		711.00	608
1,208.00	4,882.00	147,847.00	12,377.00	160,224.00	1,226.00	2,725.00	609
6,768.00	11,262.00	259,540.00	173,250.00	432,790.00	35,703.00	2,380.00	610
3,061.00	4,629.00	185,922.00	138,911.00	324,833.00	32,710.00	3,367.00	611
2,259.00	2,175.00	103,021.00	21,200.00	124,221.00		800.00	612
915.00		52,948.00	14,000.00	66,948.00	2,205.00	336.00	613
1,824.00	3,638.00	87,294.00	75,997.00	163,291.00	14,416.00	453.00	614
706.00		162,184.00	38,774.00	200,958.00	6,750.00	1,979.00	615
736.00	2,451.00	29,727.00		29,727.00	634.00	113.00	616
339.00	773.00	337,639.00	324,544.00	662,183.00		3,112.00	617
125.00	3,390.00	78,354.00		78,354.00	11,427.00	562.00	618
2,011.00	2,264.00	79,754.00	30,254.00	110,008.00	15,851.00	348.00	619
2,386.00		332,847.00	44,682.00	377,529.00	33,783.00	3,530.00	620
2,995.00	58,619.00	701,904.00	386,945.00	1,088,849.00	32,768.00	10,329.00	621
1,914.00	3,097.00	141,441.00	42,980.00	184,421.00	4,465.00	1,985.00	622
956.00		661,293.00	599,448.00	1,260,741.00		10,238.00	623
5,958.00		255,423.00	212,263.00	467,686.00	28,479.00	4,425.00	624
1,791.00	10,092.00	155,931.00	42,537.00	198,468.00	30,524.00	1,866.00	625
536.00	5,015.00	412,057.00	237,520.00	649,577.00	19,468.00	6,127.00	626
2,443.00	9,717.00	239,178.00	128,123.00	367,301.00	14,395.00	1,954.00	627
407.00		114,030.00	72,012.00	186,042.00	4,792.00	1,411.00	628
3,697.00		220,569.00	112,280.00	332,849.00	18,658.00	1,750.00	629
307.00	2,734.00	57,264.00	15,308.00	72,572.00	37,316.00	600.00	630
1,469.00	6,039.00	270,902.00	160,933.00	431,835.00	27,181.00	3,600.00	631
924.00	22,142.00	184,890.00	137,933.00	322,823.00	27,370.00	2,145.00	632
1,468.00		276,541.00	165,064.00	441,605.00	10,405.00	3,946.00	633
1,345.00	16,302.00	167,664.00	70,139.00	237,803.00		2,000.00	634
3,885.00	4,487.00	264,971.00	9,850.00	274,821.00	153,473.00	400.00	635
201.00	4,950.00	29,817.00	10,329.00	40,146.00		287.00	636
2,499.00	50.00	435,240.00	151,453.00	586,693.00		5,167.00	637
7,084.00		563,972.00	254,420.00	818,392.00	20,752.00	7,549.00	638

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
639	Rockwell	283,083.00	38,135.00	5,673.00
640	Rodman	40,020.00	10,299.00	3,532.00
641	Rodney	25,149.00	7,866.00	4,940.00
642	Roland	268,130.00	49,779.00	2,842.00
643	Rolfe	461,380.00	116,153.00	14,641.00
644	Rome	16,066.00	2,807.00	3,899.00
645	Rose Hill	57,449.00		
646	Rossie	19,072.00	12,975.00	1,766.00
647	Rowan	84,570.00	24,752.00	11,401.00
648	Rowley	69,968.00	22,393.00	
649	Royal	160,152.00	52,368.00	4,526.00
650	Rudd	161,233.00	45,867.00	21,876.00
651	Runnells	51,968.00	15,339.00	4,087.00
652	Russell	194,030.00	30,984.00	
653	Ruthven	227,513.00	53,817.00	9,648.00
654	Rutland	56,210.00	20,631.00	11,096.00
655	Ryan	131,044.00	37,586.00	9,229.00
656	Sabula	130,780.00	13,353.00	82,989.00
657	Sagevill - P.O. Dubuque	39,241.00	5,568.00	4,010.00
658	St. Ansgar	487,743.00	77,788.00	
659	St. Anthony	39,736.00	6,589.00	827.00
660	St. Charles	118,231.00	16,639.00	17,431.00
661	St. Lucas	69,105.00	15,522.00	
662	St. Marys	19,286.00	3,754.00	3,062.00
663	St. Olaf	87,394.00	21,133.00	6,855.00
664	St. Paul—R.F.D. West Point	31,003.00	10,989.00	
665	Salem	171,233.00	22,220.00	13,763.00
666	Salix	100,767.00	14,489.00	11,966.00
667	Sanborn	412,904.00	66,186.00	
668	Sandyville—P.O. Ackworth	11,850.00	1,490.00	
669	Scarville	52,713.00	14,617.00	5,874.00
670	Schaller	343,384.00	71,030.00	8,920.00
671	Schleswig	409,128.00	32,857.00	6,092.00
672	Scranton	271,786.00	64,402.00	13,706.00
673	Searsboro	38,516.00	25,319.00	2,477.00
674	Sergeant Bluff	126,323.00	23,331.00	6,200.00
675	Shambaugh	65,981.00	8,135.00	14,386.00
676	Shannon City	48,308.00	9,783.00	8,020.00
677	Sharpsburg	31,260.00	10,218.00	13,656.00
678	Sheffield	614,323.00	66,036.00	17,483.00
679	Shelby	285,200.00	26,462.00	5,630.00
680	Sheldahl	74,828.00	15,844.00	10,660.00
681	Shell Rock	345,490.00	46,614.00	8,360.00
682	Shellsburg	178,153.00	39,560.00	7,086.00
683	Sherrill—P.O. Spechts Ferry	35,304.00	4,175.00	
684	Sidney	379,456.00	63,372.00	2,458.00
685	Silver City	108,184.00	13,347.00	3,465.00
686	Sioux Center	541,685.00	121,021.00	36,338.00
687	Sioux Rapids	292,614.00	76,005.00	13,162.00
688	Slater	223,835.00	36,951.00	27,377.00
689	Sloan	169,451.00	55,312.00	6,527.00
690	Smithland	92,679.00	15,088.00	10,609.00
691	Soldier	87,253.00	25,521.00	5,983.00
692	Solon	230,919.00	33,781.00	4,636.00
693	Somers	42,370.00	8,833.00	9,634.00
694	South English	94,300.00	32,883.00	5,905.00
695	Spillville	167,090.00	21,458.00	
696	Spragueville	53,513.00	10,697.00	8,669.00
697	Springbrook	39,835.00	6,646.00	
698	Spring Hill	11,102.00	2,013.00	938.00
699	Springville	245,715.00	37,441.00	5,545.00
700	Stacyville	169,422.00	34,441.00	18,113.00
701	Stanhope	107,194.00	40,692.00	11,096.00
702	Stanley	33,627.00	3,425.00	

AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
4,585.00	20,690.00	352,166.00	116,480.00	468,646.00	77,358.00	5,281.00	639
286.00	3,090.00	57,227.00	6,645.00	63,872.00	3,320.00	546.00	640
1,826.00		39,781.00	3,400.00	43,181.00	4,319.00	249.00	641
1,345.00	7,545.00	329,641.00	74,716.00	404,357.00	25,606.00	2,457.00	642
3,791.00		595,965.00	161,296.00	757,261.00	16,623.00	8,664.00	643
282.00	29.00	23,083.00		23,083.00		144.00	644
		57,449.00	4,100.00	61,549.00		500.00	645
183.00	1,112.00	35,108.00	17,549.00	52,657.00	1,972.00		646
1,670.00	5,263.00	127,656.00	20,600.00	148,256.00	14,673.00	1,048.00	647
1,682.00	4,891.00	98,934.00	54,995.00	153,929.00		515.00	648
1,187.00	5,046.00	223,279.00	162,063.00	385,342.00	4,705.00	3,114.00	649
1,054.00	8,225.00	238,255.00	22,885.00	261,140.00	27,736.00	3,114.00	650
1,820.00	5,086.00	78,309.00	12,947.00	91,256.00	2,115.00	485.00	651
23,733.00		248,747.00	167,685.00	416,432.00	15,318.00	2,655.00	652
1,475.00	12,045.00	304,498.00	107,020.00	411,518.00	800.00	3,409.00	653
1,658.00	122,153.00	211,748.00	66,150.00	277,898.00		1,230.00	654
369.00		178,228.00	29,350.00	207,578.00	11,163.00	2,549.00	655
3,101.00	632.00	230,855.00	45,630.00	276,485.00		1,200.00	656
147.00	1,164.00	50,130.00		50,130.00			657
14,166.00		579,697.00	292,934.00	872,631.00		7,057.00	658
1,190.00	4,881.00	53,223.00	14,500.00	67,723.00	22,482.00	300.00	659
2,557.00	7,349.00	162,207.00	138,539.00	300,746.00	6,950.00	1,629.00	660
387.00		85,014.00	60,370.00	145,384.00	436.00	130.00	661
290.00	1,487.00	27,888.00	75.00	27,963.00	6,092.00	100.00	662
1,074.00	1,703.00	118,159.00	107,386.00	225,545.00	6,262.00	2,118.00	663
		41,992.00	1,800.00	43,792.00			664
1,006.00		208,222.00	71,861.00	280,083.00	9,541.00	1,635.00	665
3,923.00	4,339.00	135,484.00	10,086.00	145,570.00	11,816.00	800.00	666
27,453.00		596,543.00	101,508.00	698,051.00		13,619.00	667
650.00	1,938.00	15,928.00		15,928.00	14,599.00		668
607.00	3,123.00	76,934.00	6,865.00	83,799.00	1,293.00	710.00	669
521.00	15,139.00	438,994.00	303,733.00	742,727.00	38,458.00	7,950.00	670
989.00		449,066.00	360,976.00	810,042.00		8,525.00	671
2,701.00	24,640.00	377,235.00	67,711.00	444,946.00	66,431.00	7,721.00	672
1,888.00	3,257.00	71,457.00	28,008.00	99,465.00	6,834.00	556.00	673
2,556.00	9,016.00	167,426.00	53,629.00	221,055.00	4,594.00	3,270.00	674
4,137.00	3,699.00	96,338.00	6,130.00	102,468.00	2,787.00	937.00	675
1,628.00	3,003.00	70,742.00	19,100.00	89,842.00	6,365.00	550.00	676
1,209.00		56,343.00	43,673.00	100,016.00	5,477.00	964.00	677
8,211.00	30,002.00	736,055.00	221,812.00	957,867.00	173,000.00	8,839.00	678
1,428.00		318,720.00	103,538.00	422,258.00	28,266.00	6,958.00	679
762.00	4,956.00	107,050.00	24,398.00	131,448.00	21,932.00	614.00	680
1,657.00	22,479.00	424,600.00	159,328.00	583,928.00	12,587.00	3,858.00	681
1,632.00		226,431.00	74,103.00	300,534.00		2,207.00	682
872.00	1,853.00	42,204.00	31,700.00	73,904.00		196.00	683
6,533.00	15,030.00	466,849.00	209,293.00	676,142.00	18,146.00	8,062.00	684
4,668.00	7,108.00	136,772.00	92,205.00	228,977.00		1,700.00	685
1,998.00		701,042.00	463,481.00	1,164,523.00	47,930.00	13,907.00	686
9,959.00	11,496.00	403,236.00	201,176.00	604,412.00	12,112.00	5,589.00	687
5,025.00	10,947.00	304,135.00	46,528.00	350,663.00	23,280.00	2,829.00	688
2,941.00	9,956.00	244,187.00	174,663.00	418,850.00	1,780.00	3,275.00	689
703.00	4,477.00	123,556.00		123,556.00		1,614.00	690
5,328.00		124,085.00	42,291.00	166,376.00	3,003.00	2,348.00	691
5,511.00	10,637.00	285,484.00	170,071.00	455,555.00	3,896.00	2,988.00	692
596.00	3,294.00	64,727.00	37,459.00	102,186.00	5,470.00	917.00	693
1,509.00	4,113.00	138,710.00	160,800.00	299,510.00	11,609.00	2,000.00	694
26.00		188,574.00	113,278.00	301,852.00		1,879.00	695
413.00	1,292.00	74,584.00	39,224.00	113,808.00		522.00	696
	919.00	47,400.00	82,565.00	129,965.00		250.00	697
1,580.00	2,156.00	17,789.00	11,650.00	29,439.00	* 1,139.00	44.00	698
5,746.00	8,036.00	302,483.00	157,409.00	459,892.00	3,765.00	3,735.00	699
		221,976.00	136,721.00	358,697.00	4,590.00	3,101.00	700
1,437.00	564.00	160,983.00	89,742.00	250,725.00	31,719.00	3,050.00	701
9,153.00		46,205.00	13,490.00	59,695.00	1,620.00	233.00	702

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
703	Stanton	300,752.00	22,222.00	14,102.00
704	Stanwood	215,644.00	21,714.00	8,920.00
705	State Center	484,325.00	57,034.00	10,987.00
706	Steamboat Rock	103,105.00	17,774.00	4,162.00
707	Stockport	93,808.00	25,578.00	20,191.00
708	Stockton	43,005.00	11,585.00	
709	Story City	569,361.00	103,065.00	17,148.00
710	Stout	66,415.00	8,939.00	5,439.00
711	Stratford	246,618.00	35,923.00	15,773.00
712	Strawberry Point	423,971.00	77,868.00	17,339.00
713	Struble	41,062.00	5,983.00	8,097.00
714	Sully	172,398.00	37,719.00	2,167.00
715	Sumner	911,102.00	180,444.00	27,394.00
716	Superior	45,458.00	19,826.00	5,685.00
717	Sutherland	401,752.00	75,692.00	
718	Swaledale	41,818.00	12,158.00	5,088.00
719	Swan	48,430.00	3,750.00	18,784.00
720	Swea City	301,233.00	74,265.00	5,353.00
721	Swisher	49,267.00	8,697.00	13,007.00
722	Tabor	282,626.00	34,143.00	
723	Templeton	202,211.00	29,210.00	5,131.00
724	Tennant	50,303.00	15,530.00	11,433.00
725	Terril	161,085.00	59,712.00	1,899.00
726	Thayer	15,228.00	5,140.00	4,683.00
727	Thompson	220,243.00	57,647.00	6,623.00
728	Thor	108,298.00	19,998.00	10,878.00
729	Thornburg	37,525.00	9,061.00	6,128.00
730	Thornton	170,639.00	38,434.00	9,587.00
731	Thurman	91,503.00	6,635.00	
732	Tiffin	54,175.00	10,773.00	2,208.00
733	Tingley	95,015.00	18,528.00	18,784.00
734	Titonka	174,785.00	48,264.00	2,649.00
735	Toronto	47,400.00	5,303.00	
736	Traer	668,490.00	118,825.00	6,776.00
737	Treynor	87,134.00	17,093.00	
738	Tripoli	534,774.00	84,246.00	9,996.00
739	Truesdale	23,219.00	14,638.00	4,738.00
740	Truro	110,315.00	18,815.00	18,749.00
741	Turin	43,056.00	16,036.00	5,439.00
742	Udell	33,130.00	1,982.00	8,295.00
743	Underwood	80,834.00	15,361.00	15,254.00
744	Union	161,549.00	36,234.00	1,294.00
745	Unionville	36,428.00	5,974.00	5,850.00
746	University Heights—P.O. Iowa City	143,153.00	1,576.00	
747	University Park	154,570.00	3,400.00	7,686.00
748	Urbana	146,899.00	11,073.00	2,148.00
749	Urbandale—R.F.D. Des Moines	601,360.00	36,396.00	16,607.00
750	Ute	167,136.00	27,239.00	15,318.00
751	Vail	186,561.00	20,803.00	10,552.00
752	Valeria	10,498.00	78.00	2,684.00
753	Van Horne	308,968.00	37,268.00	9,980.00
754	Van Meter	134,253.00	33,001.00	5,684.00
755	Van Wert	65,497.00	6,166.00	5,003.00
756	Varina	42,240.00	26,170.00	5,142.00
757	Victor	293,196.00	60,637.00	3,367.00
758	Vincent	43,191.00	11,025.00	12,091.00
759	Vining	76,880.00	14,004.00	17,138.00
760	Volga City	173,548.00	19,792.00	
761	Wadena	126,076.00	21,756.00	
762	Wahpeton—P.O. Milford	272,272.00	2,950.00	
763	Walcott	356,757.00	45,225.00	4,084.00
764	Walker	178,724.00	36,786.00	5,635.00
765	Wallingford	66,972.00	30,938.00	5,574.00
766	Wall Lake	316,752.00	50,152.00	17,199.00

AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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 assessed	Number
1,953.00	131.00	339,160.00	108,150.00	447,310.00	24,492.00	5,855.00	703
2,457.00	8,480.00	257,215.00	111,199.00	368,414.00	14,695.00	2,830.00	704
1,497.00	1,556.00	555,399.00	401,440.00	956,839.00	26,075.00	3,605.00	705
2,906.00	3,944.00	131,891.00	45,085.00	176,976.00	4,412.00	2,430.00	706
612.00		140,189.00	132,917.00	273,106.00	22,045.00	1,333.00	707
5,710.00		60,300.00		60,300.00		450.00	708
4,105.00		693,679.00	444,477.00	1,138,156.00	36,612.00	12,822.00	709
150.00	1,903.00	82,846.00		82,846.00	7,470.00	780.00	710
1,406.00		299,720.00	129,806.00	429,526.00	36,212.00	1,883.00	711
2,796.00		521,974.00	480,409.00	1,002,383.00	30,034.00	3,123.00	712
205.00	1,566.00	56,913.00	23,231.00	80,144.00	2,136.00	790.00	713
785.00	7,638.00	220,707.00	196,545.00	417,252.00		2,248.00	714
5,038.00	1,000.00	1,124,978.00	885,707.00	2,010,685.00	51,743.00	15,500.00	715
612.00	2,209.00	73,790.00	250.00	74,040.00	7,175.00	675.00	716
42,533.00		519,977.00	241,687.00	761,664.00	15,418.00	8,480.00	717
1,003.00	3,200.00	63,267.00	13,691.00	76,958.00	3,408.00	569.00	718
884.00	3,192.00	75,040.00	5,700.00	80,740.00	13,374.00	470.00	719
3,708.00	14,929.00	399,488.00	46,078.00	445,566.00	10,303.00	5,655.00	720
117.00	4,586.00	75,674.00	103,538.00	179,212.00			721
4,782.00	16,959.00	338,510.00	59,825.00	398,335.00		12,530.00	722
142.00	5,760.00	242,454.00	149,219.00	391,673.00	3,684.00	2,150.00	723
431.00	707.00	78,404.00	14,681.00	93,085.00	24,658.00	698.00	724
502.00	6,369.00	229,567.00	125,702.00	355,269.00	14,215.00	5,609.00	725
1,138.00	2,426.00	28,615.00	1,600.00	30,215.00	1,023.00	236.00	726
5,632.00	12,465.00	302,610.00	110,919.00	413,529.00	15,932.00	100.00	727
2,316.00	8,409.00	149,899.00		149,899.00	34,120.00	2,189.00	728
1,428.00	2,763.00	56,905.00	15,400.00	72,305.00	720.00	350.00	729
758.00	8,787.00	228,205.00	129,717.00	357,922.00	35,218.00	2,759.00	730
835.00	4,334.00	103,307.00	25,253.00	128,560.00	17,218.00	1,730.00	731
1,640.00	2,901.00	71,697.00	27,909.00	99,606.00			732
3,627.00	6,642.00	142,596.00	102,762.00	245,358.00	14,900.00	1,173.00	733
616.00	11,447.00	237,761.00	215,948.00	453,709.00		4,599.00	734
108.00	1,420.00	54,231.00	16,900.00	71,131.00	5,090.00	500.00	735
1,905.00	5,738.00	801,734.00	625,092.00	1,426,826.00	15,755.00	16,829.00	736
125.00	5,516.00	109,868.00	92,001.00	201,869.00		805.00	737
7,891.00	12,395.00	649,302.00	564,315.00	1,213,617.00		6,632.00	738
4,742.00	2,135.00	49,472.00	11,840.00	61,312.00	2,775.00	540.00	739
2,677.00	6,060.00	156,616.00	39,570.00	196,186.00	26,437.00	2,309.00	740
5,034.00	1,039.00	70,604.00	230.00	70,834.00		850.00	741
1,102.00	1,795.00	46,304.00	14,700.00	61,004.00	634.00	268.00	742
7,837.00	5,320.00	124,606.00	23,782.00	148,388.00	15,345.00	1,805.00	743
3,326.00	8,699.00	211,102.00	111,796.00	322,898.00	10,917.00	2,457.00	744
1,559.00	2,517.00	52,328.00	20,584.00	72,912.00	4,663.00	343.00	745
	15,197.00	159,926.00		159,926.00		1,200.00	746
1,651.00	6,035.00	173,342.00	16,950.00	190,292.00	21,525.00	1,650.00	747
3,404.00		163,524.00	71,171.00	234,695.00		1,021.00	748
6,040.00	9,570.00	669,973.00	31,147.00	701,120.00	140,945.00	6,880.00	749
9,288.00	6,705.00	225,686.00	22,112.00	247,798.00	8,419.00		750
2,201.00		220,117.00	88,870.00	308,987.00	9,641.00	7,692.00	751
51.00	1,212.00	14,523.00	1,000.00	15,523.00		160.00	752
4,402.00		300,618.00	269,063.00	629,681.00	19,784.00	6,264.00	753
3,811.00		176,749.00	62,525.00	239,274.00	9,224.00	984.00	754
860.00	5,600.00	83,126.00	38,276.00	121,402.00	858.00	606.00	755
1,304.00		74,856.00	20,350.00	95,206.00	3,319.00	617.00	756
6,743.00	12,584.00	376,527.00	648,610.00	1,025,137.00		3,245.00	757
1,108.00	2,258.00	69,673.00	105,095.00	174,768.00	34,482.00	808.00	758
1,128.00	2,127.00	111,277.00	29,950.00	141,227.00		485.00	759
501.00	28,055.00	221,896.00	43,650.00	265,546.00	8,564.00	1,811.00	760
1,554.00		149,386.00	24,770.00	174,156.00	20,991.00	940.00	761
2,080.00	877.00	278,179.00		278,179.00	45,388.00	2,317.00	762
1,508.00	5,447.00	413,021.00	282,411.00	695,432.00	10,485.00	2,616.00	763
5,507.00	9,738.00	236,440.00	71,792.00	308,232.00	15,961.00	1,680.00	764
1,750.00	5,109.00	110,343.00	60,050.00	170,393.00	36,788.00	716.00	765
8,072.00	5.00	392,180.00	142,526.00	534,706.00	14,178.00	595.00	766

TABLE NO. 5—TOWNS—TAXABLE VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
767	Walnut	392,985.00	34,768.00	5,519.00
768	Wapello	314,401.00	89,060.00	3,201.00
769	Washta	139,757.00	33,144.00	19,788.00
770	Waterville	71,108.00	12,624.00	9,375.00
771	Waucoma	188,069.00	27,520.00	7,258.00
772	Waukeg	189,655.00	19,493.00	13,345.00
773	Wayland	239,379.00	29,541.00	2,111.00
774	Webb	78,300.00	25,656.00	6,310.00
775	Webster	56,685.00	5,325.00	12,153.00
776	Weldon	58,564.00	7,221.00	8,938.00
777	Wellman	402,571.00	96,938.00	4,581.00
778	Wellsburg	310,914.00	58,890.00	7,341.00
779	Welton	26,830.00	13,177.00	2,520.00
780	Wesley	154,427.00	42,552.00	7,561.00
781	West Bend	262,965.00	92,780.00	3,753.00
782	West Branch	405,743.00	57,323.00	4,415.00
783	West Burlington	504,471.00	16,772.00	50,223.00
784	West Chester	64,721.00	13,300.00	1,499.00
785	Westfield	35,801.00	10,136.00	2,621.00
786	Westgate	124,180.00	28,951.00	9,018.00
787	West Liberty	844,150.00	96,215.00	13,690.00
788	West Mitchell—P.O. Mitchell	165,201.00	511.00	
789	West Okoboji—P.O. Milford	130,905.00	7,095.00	
790	Westphalia	55,085.00	3,578.00	
791	West Point	191,227.00	40,071.00	12,292.00
792	West Side	139,876.00	18,492.00	11,639.00
793	What Cheer	342,486.00	40,932.00	23,408.00
794	Wheatland	203,009.00	28,424.00	5,548.00
795	Whiting	144,098.00	28,000.00	12,836.00
796	Whittemore	260,225.00	50,732.00	7,863.00
797	Whitten	31,504.00	12,909.00	11,313.00
798	Wiley—P.O. Carroll	27,000.00	7,111.00	
799	Williams	198,550.00	33,144.00	14,125.00
800	Williamsburg	493,418.00	85,433.00	7,158.00
801	Williamson	99,412.00	11,390.00	6,048.00
802	Wilton—P.O. Wilton Junction	415,615.00	50,050.00	5,245.00
803	Windsor Heights	437,707.00	5,230.00	
804	Winfield	466,075.00	64,821.00	16,255.00
805	Winthrop	194,284.00	24,772.00	11,244.00
806	Wiot	52,099.00	10,055.00	3,366.00
807	Woden	127,915.00	38,387.00	5,519.00
808	Woodbine	478,243.00	91,105.00	19,965.00
809	Woodburn	94,615.00	11,326.00	17,538.00
810	Woodward	346,337.00	28,814.00	3,609.00
811	Woolstock	56,197.00	15,470.00	13,598.00
812	Worthington	123,245.00	27,430.00	3,528.00
813	Wyoming	274,412.00	24,019.00	5,847.00
814	Yale	112,955.00	32,607.00	24,082.00
815	Yetter	73,661.00	21,020.00	10,805.00
816	Yorktown	54,282.00	2,195.00	
817	Zearing	165,189.00	41,689.00	2,842.00
818	Zwingle	51,282.00	6,460.00	

*Incorporated but not active.

AS OF JANUARY 1, 1941—LEVIES AS OF SEPT. 1, 1941—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
2,914.00	7,526.00	443,712.00	105,110.00	548,822.00	9,711.00	5,748.00	767
11,641.00	99,394.00	517,697.00	126,717.00	644,414.00	15,760.00	9,868.00	768
1,691.00	4,576.00	198,956.00	47,060.00	246,016.00		3,093.00	769
259.00		93,366.00	53,152.00	146,518.00		950.00	770
1,531.00		224,378.00	65,950.00	290,328.00	5,635.00	2,458.00	771
1,687.00		224,180.00	89,670.00	313,850.00		2,825.00	772
1,594.00		272,625.00	375,242.00	647,867.00	16,579.00	2,166.00	773
640.00	3,085.00	113,991.00	88,148.00	202,139.00	13,130.00	1,597.00	774
1,432.00	1,844.00	77,439.00	53,676.00	131,115.00	1,488.00	371.00	775
551.00	4,788.00	80,062.00	3,539.00	83,601.00		529.00	776
14,058.00		518,148.00	254,911.00	773,059.00	8,921.00	7,503.00	777
2,700.00	13,620.00	393,465.00	153,682.00	547,147.00	27,572.00	4,083.00	778
434.00	2,301.00	45,262.00	62,959.00	108,221.00		280.00	779
4,255.00	8,955.00	217,750.00	111,105.00	328,855.00	6,720.00	2,373.00	780
809.00	1,140.00	361,447.00	146,986.00	508,433.00	15,770.00	3,591.00	781
671.00	16,212.00	484,364.00	400,977.00	885,341.00	720.00	5,464.00	782
		571,466.00	129,591.00	701,057.00	80,001.00	5,048.00	783
199.00		79,719.00	48,017.00	127,736.00	4,120.00	980.00	784
2,177.00		50,735.00	4,570.00	55,305.00		232.00	785
1,205.00		163,354.00	47,000.00	210,354.00	14,097.00	1,791.00	786
15,110.00	20,440.00	989,605.00	870,645.00	1,860,250.00	11,805.00	10,025.00	787
		165,712.00	500.00	166,212.00		274.00	788
3,120.00	1,355.00	142,475.00	3,000.00	145,475.00	20,159.00	1,266.00	789
55.00	1,944.00	60,662.00	44,130.00	104,792.00		4.00	790
1,107.00		244,697.00		244,697.00		5,608.00	791
3,066.00		173,073.00	59,352.00	232,425.00	67,353.00	3,351.00	792
2,126.00	19,892.00	428,844.00	133,923.00	562,767.00	11,669.00	8,713.00	793
948.00	8,069.00	245,998.00	249,913.00	495,911.00	1,500.00	2,121.00	794
9,754.00		194,688.00	71,655.00	266,343.00	23,965.00	3,734.00	795
5,835.00		324,655.00	95,065.00	419,720.00	6,221.00	3,620.00	796
2,002.00	3,453.00	61,181.00	21,457.00	82,638.00	11,793.00	367.00	797
15.00	686.00	34,812.00	25,000.00	59,812.00	8,432.00		798
5,317.00	8,680.00	259,816.00	94,008.00	353,824.00	20,658.00	2,280.00	799
3,357.00	16,779.00	606,145.00	643,087.00	1,249,232.00		14,101.00	800
		116,850.00		116,850.00		600.00	801
3,645.00		474,555.00	375,690.00	850,245.00		1,411.00	802
2,600.00		445,537.00	37,289.00	482,826.00	1,870.00		803
504.00		547,655.00	397,148.00	944,803.00	24,205.00	12,705.00	804
		239,300.00	76,079.00	306,379.00	1,800.00	1,221.00	805
887.00	2,619.00	69,026.00	3,100.00	72,126.00		1,137.00	806
1,404.00	2,592.00	175,817.00	24,000.00	199,817.00	14,885.00	847.00	807
2,097.00		591,410.00	465,997.00	1,057,407.00		13,800.00	808
3,409.00	3,847.00	130,735.00	9,885.00	140,620.00	12,140.00	715.00	809
11,526.00		390,286.00	123,991.00	514,277.00	22,877.00	5,000.00	810
1,289.00		86,554.00	16,323.00	102,877.00	25,969.00	400.00	811
599.00	3,301.00	158,103.00	202,873.00	360,976.00	2,783.00	1,230.00	812
1,541.00	8,382.00	314,201.00		314,201.00	462.00	5,450.00	813
934.00	3,288.00	173,866.00	45,309.00	219,175.00	2,250.00	1,429.00	814
317.00	1,512.00	107,315.00	7,500.00	114,815.00		350.00	815
1,584.00	1,729.00	59,790.00	43,225.00	103,015.00	3,402.00	559.00	816
1,796.00	13,916.00	225,432.00	46,777.00	272,209.00	22,901.00	2,159.00	817
1,424.00	1,474.00	80,640.00	12,200.00	72,840.00		276.00	818

CITY OFFICIALS

Number in order of Population	Cities	Mayor	Clerk	Treasurer	Year term expires
1	Des Moines	John MacVicar	Arthur Johnson	Frank V. Dole	1944
2	Sioux City	David F. Loepp	Carl Norrbom	C. A. Carlson	1944
3	Davenport	Ed Frick	Frank A. Hass	C. F. Schmidt	1944
4	Cedar Rapids	Frank K. Hahn	Maude M. Krebs	Walter E. Miller	1944
5	Waterloo	Ralph B. Slippy	Knapp F. Matthews	Geo. W. Nauman	1941
6	Dubuque	Albert Wharton	J. J. Shea	Otto F. Puls	1943
7	Council Bluffs	S. W. McCall	Nels Hansen	C. W. Gould	1944
8	Ottumwa	David A. Nevin	Frank Gibbons	Geo. S. Haller	1943
9	Mason City	A. J. Marshall	Pearl B. Kellogg	R. A. Potter	1943
10	Clinton	Harry F. Pape	Arthur J. Lerche	Harry Vetter	1944
11	Burlington	Max A. Conrad	Robert Schlamp	Geo. J. Bruhl	1944
12	Fort Dodge	W. E. Cadwell	H. R. Sittig	Fred R. Kaufman	1943
13	Mashalltown	W. B. Hull	Anne McMahon	J. G. Bartine	1943
14	Muscatine	R. E. Dunker	H. H. Hanson	F. D. Millar	1944
15	Iowa City	H. F. Willenbroch	Wm. L. Condon	David L. Stochl	1943
16	Keokuk	John L. Ward	Carl L. Mundy	W. A. Logan	1944
17	Fort Madison	L. C. Burton	L. F. Albers	Margaret Jaeger	1943
18	Ames	Hollis B. Manning	J. W. Prather	Geo. Richardson	1944
19	Boone	F. W. Gano	Loran McCambridge	R. A. Muench	1943
20	Oskaloosa	L. M. Crookham	B. L. Bunker	E. L. Butler	1943
21	Newton	A. M. Miller	H. J. Lammers	Marc Hickman	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	1943
24	Centerville	Albert Fleming	Edmund Hanson	Fay Hedgecock	1943
25	Creston	C. C. Clayton	T. P. Welch	G. R. Heflen	1943
26	Oelwein	M. F. Gunderson	H. F. Finders	Harold Ziegler	1943
27	Cherokee	George R. Hicks	J. A. Cary	G. E. Wilson	1943
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	Dell S. Blake	M. M. Moulton	H. E. Glover	1944

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	1943
38	Carroll	A. N. Neu	Louise G. Holley	R. M. Moehn	1944
39	LeMars	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 M. Bleakly	1943
42	Washington	R. L. Leytle	W. H. Fulton	E. F. Mueck	1943
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	J. F. Overmyer	Adah Carlson	H. L. Gilmore	1943
46	Clarinda	Forrest H. Davidson	W. D. Toyne	R. J. Swanson	1943
47	Marion	John C. Mullin	Mildred A. 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. Schneekloth	1943
50	Iowa Falls	F. M. Cottrell	Floyd Klippel	W. S. Walker	1944
51	Denison	W. F. Lueck	R. L. Rule	H. E. Qualheim	1944
52	Independence	Don Risk	Alva M. Norton	A. S. Plane	1943
53	West Des Moines	J. L. Mitchell	C. C. Williams	A. M. Compton	1944
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. C. Schroeder	J. G. Thorne	John Jargo	1943
59	Anamosa	Earl R. Pulver	Sadie Gardner	R. M. Deys	1943
60	Eagle Grove	J. H. Martin	E. J. McGrath	T. G. Thompson	1943
61	Hampton	Geo. C. Ford	H. D. Baldwin	Fred Keepf	1943
62	Missouri Valley	D. A. Schwertly	Wm. H. Jones	H. A. Welding	1943
63	Sheldon	L. A. Houlihan	G. A. Watters	C. L. Schneider	1944
64	Clear Lake	A. B. Phillips	R. C. Ingersoll	R. R. Rogers	1944
65	Manchester	F. K. Jones	Francis M. Hoag	Chas. J. Seeds	1943
66	Harlan	Albert Hansen	L. D. Billings	L. W. Hansen	1944
67	Pella	F. M. Frush	F. N. De Wit	C. Boat	1943
68	Winterset	Warren Smith	O. E. DeMar	C. D. Butterfield	1943
69	Eldora	D. M. Nyquist	G. M. Shafer	J. F. Hardin, Jr.	1944
70	Cresco	Paul H. Nagel	E. A. Hoopman	Paul Farnsworth	1944
71	Onawa	E. C. Myrland	M. D. Mock	H. C. Morley	1944
72	Emmetsburg	H. E. Barringer	Ida G. Sands	Chas. J. Spies	1944
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	J. J. Strandberg	E. W. Morek	A. J. Bird	1943
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	1944
79	Waukon	F. M. Intlekofer	Laila Thorsen Ruen	C. H. Megorden	1943
80	Clarion	H. G. Bowman	R. J. Bjornson	C. J. Birdsall	1944
81	New Hampton	Harold V. Maas	Alvah Griffith	Vincent Krieger	1943

CITY OFFICIALS—Continued

Number in order of Population	Cities	Mayor	Clerk	Treasurer	Year term expires
82	Tama	E. C. Carnal	H. G. Turbett	R. W. Adair	1943
83	Humboldt	Wm. P. Housel	H. F. Jakway	H. L. Strong	1944
84	Bloomfield	A. T. Dahlgren	Ira C. Baldridge	Estill Holt	1944
85	Hawarden	L. R. Ball	Elmer H. Ericson	C. A. Slife	1944
86	Rock Rapids	Dr. J. A. Roth	W. D. Carpenter	W. F. Oldenburg	1944
87	Monticello	R. C. Hoag	Ray Echnacht	Paul Schuetz	1944
88	Forest City	M. J. Wolfs	W. C. Haugland	Evelyn Wolfs	1944
89	Tipton	J. E. Morton	Kathleen Boling	A. E. Rumble	1944
90	Audubon	S. C. Kerberg	W. G. Wilson	H. M. Mortensen	1944
91	Rockwell City	E. C. Stevenson, Jr.	C. O. Dixon	G. W. Richter	1944
92	Sibley	E. F. Kennedy	R. D. Stewart	M. D. Brodt	1944
93	Sigourney	C. A. Lyons	H. F. Richardson	C. C. Williamson	1944
94	Leon	H. R. Perkins	Walter Osborn	Curtis Bigley	1944
95	Marengo	Arthur Brown	Frank Cook	Ole H. Olson	1944
96	Colfax	Walter Carroll	H. F. Cassidy	R. E. Cummings	1943
97	Ida Grove	C. L. Lee	W. B. Jeffryes	J. R. Kolp	1944
98	Lake City	L. W. Sievert	Chas. N. Easton	Louis Sundquist	1944
99	DeWitt	Chas. Muhs	C. C. Christiansen	A. F. Deke	1944
100	Hamburg	E. C. Gowdy	E. L. Lair	Rex P. Canon	1943
101	Corning	Clarence Bender	V. J. Mack	H. C. Snodgrass	1944
102	Spirit Lake	P. A. Woodward	Fred Dowden	Gladys Warren	1944
103	Bedford	Wayne Haebour	H. E. Nelson	H. E. Mathew	1944
104	Dyersville	H. B. Willenborg	Virginia Kruse	Charles Meyers	1944
105	Belmond	R. T. Coe	Carrie L. Courtney	B. C. Hewlett	1944
106	Madrid	F. H. Graves	Z. W. Dalander	O. R. Peterson	1944
107	Toledo	W. S. Huyck	E. A. Benson	M. J. Krezek	1943
108	Guthrie Center	C. H. Nelson	F. L. Charter	Anna McLaughlin	1944
109	West Union	Edgar R. Traeger	Mark Schatz	C. W. Grimes	1944
110	Grundy Center	C. S. Macy	Helene C. Heiberger	Geo. B. Robinson	1944
111	Villisca	C. M. Orr	Edw. E. Jenkins	J. L. Wheeler	1944
112	Mystic	A. G. Morlan	D. W. Plessner	Dorothy Medland	1944
113	Eldon	Wm. H. Sapp	John M. Wright	Nora S. Kittle	1944
114	Stuart	Dr. F. H. Nolte	W. H. Lee	Dr. W. K. Gebbie	1943
115	Seymour	George Voyce	Grace Buckmaster	M. H. Johnston	1944

TOWN OFFICIALS

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
1	Ackley	Otis O. Rule	Will J. Scourick	L. Edythe Timm	1944
2	Ackworth	E. R. Smith	Bernard D. Allen	Edith Keller	1943
3	Adair	R. T. Rowland	W. C. Lyle	A. Wedemeyer	1944
4	Adel	E. C. Chance	R. E. McNichols	E. R. Orr	1944
5	Afton	L. Parks	R. C. Brown	F. F. Hilleary	1944
6	Agency	Chas. W. Jackson	Harry L. Creamer	O. F. Spears	1944
7	Ainsworth	C. M. Spessard	Ray Nordyke	A. E. Sands	1944
8	Akron	R. W. Brown	Lyle Jacobs	H. H. Wetzeler	1944
9	Albert City	Harry W. Larson	L. H. Johnson	W. E. Westholm	1943
10	Albion	F. R. Hoing	F. W. Furch	W. B. Underwood	1944
11	Alburnett	Harold Johnson	H. L. Wenger	C. B. Weislogel	1944
12	Alden	A. D. Pettenger	W. P. Nelson	Cletis A. Bessman	1944
13	Alexander	Geo. Dunn	Alice Scott	Oscar Hensell	1944
14	Allerton	Ed M. Conaughey	A. B. Cobb	W. F. Kasterson	1944
15	Allison	George L. Arnold	W. C. Shepard	Clarence Schoenbeck	1944
16	Alta	D. A. Herron	C. F. Sangston	A. R. Browne	1944
17	Alta Vista	Carl A. White	Thos. F. Farrell	Inez M. Daly	1944
18	Alton	E. G. Klein	O. P. Kettler	E. S. Kiernan	1944
19	Altoona	G. W. Heller	C. W. Altman	A. A. Yount	1944
20	Alvord	J. P. Goldsmith	E. W. Eisentrager	Lou Mundt	1944
21	Andover	John Wilke	William Wilke	Carl F. Lange	1944
22	Andrew	O. H. Kelly	Q. J. March	E. V. Flint	1944
23	Anita	C. F. Darrow	Solon A. Karns	A. R. Robinson	1944
24	Ankeny	Chas. Hildreth	Dr. H. M. Fredericks	Lloyd E. Brewbaker	1944
25	Anthon	James Burke	A. E. Gilman	Wm. Chicoine	1944
26	Aplington	Ernest Hook	Henry Busse	Abe Voogd	1944
27	Arcadia	Wm. Stoelk	Art Diers	B. Haverkamp	1944
28	Archer	J. C. Koolbeck	Karl W. Johnson	T. Alberts	1943
29	Aredale	Wm. J. Hawe	H. S. Dye	R. S. Stoddard	1944
30	Arion	R. G. Evans	Fred J. Suhr	Belle Suhr	1944
31	Arispe	H. S. Long	L. E. Wilson	O. G. Coate	1944
32	Arlington	Allen Foster	J. R. Gordon	Opal A. Sackett	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
33	Armstrong	E. C. Trees	Wm. V. Peterson	F. S. Manor	1944
34	Arnolds Park	C. L. Aitchison	M. Waimer	A. L. Groom	1944
35	Arthur	Amal Hemer	R. R. Edgar	D. W. Wilcox	1944
36	Asbury—P. O. Dubuque	Harry Ernster	E. Luchsinger	C. Luchsinger	1944
37	Ashton	F. S. Ballard	H. P. DeVries	C. D. Aykens	1944
38	Aspinwall	Louis Hagedorn	Frank S. Ehrichs	Hans Clausen	1944
39	Atalissa	E. O. Markham	Geo. W. Morrison	Chas. Knox	1944
40	Athelstan	F. S. Fidler	Jennie Rusco	Georgia Older	1944
41	Atkins	H. A. Haerther	L. W. Lensch	W. G. Haerther	1944
42	Auburn	A. G. Schwartz	E. Reardon	T. B. Howard	1944
43	Aurelia	J. W. Grapenthen	Chester G. Sjoberg	H. H. Deyloff	1944
44	Aurora	C. B. Hauschen	Gertrude Stewart	Marie Matteson	1944
45	Avoca	Joe W. Turner	R. B. Hetzel	R. G. Peters	1944
46	Ayrshire	A. M. Cox	W. H. Olson	R. T. Gates	1944
47	Badger	Leonard Johnson	Cora Hill	Mable Luthro	1943
48	Bagley	Frank Montgomery	Glenn McCall	Roy Wagner	1944
49	Baldwin	Frank Ketchum	W. E. Brady	C. A. Harding	1944
50	Balltown—R. F. D. Waupeton	A. J. Brimyer	Leon Breitbach	Fred Shafer	1943
51	Baneroft	H. V. Clark	Leo M. Saunders	Doris Pearson	1944
52	Bankston—R. F. D. Epworth	Geo. F. Miller, Jr.	Mrs. Al Schmitt	Mrs. Al Schmitt	1944
53	Barnes City	H. S. Musser	M. A. Palmer	Jay Dalbey	1944
54	Barnum	P. C. Connors	Helen Hanrahan	George Knoess	1943
55	Bassett	Monroe Beard	W. W. Sisson	Mrs. R. Barr	1944
56	Batavia	Dr. D. H. King	James Campbell	L. L. Lawson	1944
57	Battle Creek	H. M. Schmidt	A. J. Warn	C. W. Hoyer	1944
58	Baxter	James McKenzie	R. M. Butler	W. L. Phillips	1944
59	Bayard	M. Dozler	Ray Mays	L. D. Lockwood	1944
60	Beacon	Wm. Houts	Claude Crandall	Emory Phillips	1944
61	Beaconsfield	W. T. Moore	W. R. Poore	C. W. Hawk	1944
62	Beaman	R. S. Vint	Justin Elliott	E. G. Elliott	1944
63	Beaver	H. L. Smith	K. E. Bullard	Dwight Z. Gliem	1943
64	Bellevue	G. J. Bittner	Harold W. Yeager	Irene Dunn	1944

65	Bennett	W. F. Blair	J. G. Engel	J. B. Vaughan	1944
66	Benton	Charles Combs	Lawrence Wilson	Don Campbell	1943
67	Berkley—R. F. D. Perry	O. T. Garnatt	Chas. H. Canon	Elma Lansing	1943
68	Bernard	Orla Stamp	W. L. McDonnell	Wm. Dwyer	1944
69	Bertram—P. O. Cedar Rapids	Glenn Blaine	Katie Black	Edward Pospisil	1944
70	Bevington	Seth T. Walker	Vera Weaver	J. H. McManus	1944
71	Birmingham	J. F. Anderson	R. D. Corry	Clyde Dille	1944
72	Blairsburg	E. S. McComb	Jesse Luke Hart	B. Allen	1944
73	Blairstown	G. W. Goss	Mary T. Goss	P. G. Young	1944
74	Blakesburg	Norine Cloyed	Harry Petersen	V. E. Benson	1944
75	Blanchard	J. B. Dunham	Templeton Rice	Frank Morley	1944
76	Blencoe	Chas. Brunker	Fred Jacobson	B. H. Danforth	1944
77	Blockton	Roy C. King	Ellis Nulph	Luella Nulph	1944
78	Blue Grass	Edward Roth	Paul W. Ehrecke	Fred E. Kautz	1944
79	Bode	Walter Thompson	P. W. Qually	L. M. Gangestad	1944
80	Bonaparte	Geo. Martin	E. C. Smith	R. H. White	1943
81	Bondurant	Al Smith	Francis Burns	Elmer Haines	1944
82	Bouton	Brad Brooks	Ronald E. Bice	Fred Schnoor	1944
83	Boxholm	L. B. Lundvall	H. C. Steen	J. A. Anderson	1944
84	Boyden	Paul T. McCrum	S. G. Vanden Brink	A. B. Vanden Brink	1944
85	Braddyville	Vern Hamlin	B. E. Apple	Violet Apple	1943
86	Bradgate	L. A. Malcolm	M. C. Kelsey	Bernard C. Jacobs	1944
87	Brandon	D. C. Prior	W. W. Bain	Doris Burkhart	1943
88	Brayton	A. T. Rasmussen	Einar Miller	L. P. Rasmussen	1943
89	Breda	F. Van Erdewyk	M. F. Van Erdewyk	R. H. Brinker	1944
90	Bridgewater	Geo. Timmons	W. F. Kniep	Ed Arnold	1944
91	Brighton	M. L. McCreedy	L. E. White	I. F. Kraemer	1944
92	Bristow	Carl Schrage	J. E. Olson	C. F. Hencken	1944
93	Britt	H. C. Meyer	Daniel E. Williams	E. C. Bartik	1944
94	Brooklyn	C. E. Brooks	Jennie Schmitz	Floyd McAllister	1944
95	Brunsville	T. M. Harms	Herman J. Harms	Katherine Dickman	1943
96	Buckeye	Otto Winter	H. M. Sielaff	Wm. E. Kasischke	1944
97	Buck Grove	P. G. Greder	J. J. Finigan	George Frey	1944
98	Buffalo	John A. Pringnitz	Christian Zogg	Jesse Vance	1943
99	Buffalo Center	G. L. Costigan	J. J. Guyer	E. E. Sapp	1944
100	Burt	J. T. Heaney	H. A. Thompson	G. J. F. Vogel	1944
101	Bussey	Lewis Kendall	J. E. Sandiland	J. T. Doughman	1944
102	Calamus	Wm. J. Eden	Harold Shelton	Mrs. L. J. Kuebler	1944
103	Callender	A. F. Schram	M. O. Wing	R. C. Allen	1944
104	Calmar	K. J. Meyer	I. B. Bjonerud	Dena B. Winger	1944
105	Calumet	A. J. Boldt	Carl J. Kruse	Evelyn Shade	1944
106	Camanche	W. G. Mueller	C. M. Zerrien	J. P. Willis	1943
107	Cambridge	K. E. Nelson	Roy Johnson	Clare Casebolt	1944
108	Cantril	W. L. Roberts	O. S. Carnahan	B. L. Casady	1944
109	Carbon	F. A. Hunter	Hollis Dhone	William Retland	1944
110	Carlisle	C. L. Corzatt	W. A. Thomas	E. W. Kail	1943
111	Carpenter	Edwin Bork	E. R. Nicholson	Olaf Anderson	1944
112	Carson	L. C. Staats	L. M. Hall	F. A. Childs	1944
113	Carter Lake-P.O. Omaha, Neb.	Wilson E. Mabrey	Don R. Hill	Lawrence E. Crizer	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
114	Cascade	Leo D. Coohey	John R. Lane	F. P. Kiemer	1944
115	Casey	Milton E. Spain	Mary K. Fagan	C. L. Knox	1944
116	Castalia	F. W. Dahms	E. F. Floody	C. R. Winn	1944
117	Castana	Russell McDonald	Charles E. Nutt	Carrie M. Riley	1944
118	Castle Hill-R.F.D. Waterloo	John Hanson	C. H. Stephens	D. L. Galloway	1944
119	Center Junction	H. E. Stingley	Peter Prahm	Meta Prahm	1944
120	Center Point	J. F. Newland	Lois Reynolds	Hattie E. Rogers	1944
121	Central City	Ben M. Jerome	R. D. Minehart	V. V. Brown	1944
122	Centralia—R. F. D. Peosta	Joseph A. O'Brien	Leo Steckel	Silas A. Barrett	1944
123	Charlotte	J. Kane	A. J. Hanrahan	E. A. Garside	1943
124	Charter Oak	John Grabow	Allan F. Nash	E. W. Timm	1944
125	Chatsworth	Carl Schweisow	Mrs. Effell C. Westover	A. R. Laudi	1944
126	Chelsea	Jos. F. Novak	John J. Kaloupek	Ray R. Ryan	1943
127	Chester	D. C. Jorgenson	R. F. Maurer	R. F. Jones	1944
128	Chillicothe	Leonard Johnson	Alfred Peterson	Verner Johnson	1943
129	Churdan	H. E. Daniels	E. D. English	Geo. E. Whitney	1944
130	Cincinnati	Chas. Dove	H. S. Jaquess	John Browitt	1944
131	Clare	D. M. Dickinson	E. L. Chalus	C. V. Klapka	1944
132	Clarence	C. E. Martzahn	Paul A. Lohman	E. C. Hasselbusch	1944
133	Clarksville	A. Knoche	Gomer Evans	Carl Ressler	1944
134	Clayton	F. J. Laarveld	Minnie M. Pieper	Frank Gibbs	1944
135	Clearfield	Marion W. Palmer	Rolley R. Bailey	H. H. McKelvey	1944
136	Cleghorn	D. A. Springer	G. A. Rud	R. C. McKinney	1944
137	Clemons	O. Z. Burkhead	W. P. Hughes	Adaline Elsberry	1944
138	Clermont	Len T. Simek	Martin Nelson	Elmer Olson	1943
139	Clio	J. E. Scobb	J. Ray Shriver	J. J. Marensson	1944
140	Clover Hills-P.O.W. Des Moines	Fred Shepler	Ferne Jargensen	Lillie Ridgway	1944
141	Clutier	J. P. Novak	F. A. Hadacek	A. D. Mescher	1944
142	Coburg	Harley Wade	Ed Beeson	Wm. Hilgersen	1944
143	Coggon	W. J. Montgomery	H. C. Lyons	Mel Biederman	1943
144	Coin	Lee F. Cowger	Dwight L. Buchtel	J. W. Denney	1944
145	Colesburg	M. E. Dittmer	J. L. Prentice	Henry Sunderman	1944

146	College Springs	Clem C. Yates	Frank L. Pollock	J. E. Gibson	1944
147	Collins	L. M. Hall	O. N. Serbein	J. R. Witmer	1944
148	Colo	Ross E. White	C. W. Yeager	H. E. Ransom	1944
149	Columbus City	H. L. Kulp	Rex Todd	Harold Graham	1943
150	Columbus Junction	E. W. McWilliams	W. G. Roberts	H. Lee Huston	1944
151	Colwell	Harley Cross	C. V. Smith	Kenneth Stratton	1943
152	Conesville	W. W. Singleton	J. K. McKee	Wm. McCormick	1944
153	Conrad	Raymond A. Belz	H. D. Hunt	J. F. Wheeler	1944
154	Conway	G. C. Ginn	Leland Pool	Fred Cooper	1944
155	Coon Rapids	D. W. Davis	Dennis Brannan	Paul Kinnick	1944
156	Coppock	F. Manning	Glenn Hesser	Helen Dold	1944
157	Coralville-P.O. Iowa City	Maurice Dever	Miss Vivian Kershner	Mrs. Owen Morgan	1943
158	Correctionville	V. R. Dewey	Robert L. Holcomb	P. S. Hart	1944
159	Corwith	W. C. Woodbury	J. L. Oxley	Lewis Larsen	1944
160	Corydon	R. L. Stoffer	G. E. Metier	F. B. Selby	1944
161	Cotter	R. L. Richards	Violet Duncan	G. O. Duncan	1944
162	Coulter	Ray E. Juhls	Stanley Aagesen	R. H. Leslie Christiansen	1944
163	Craig	H. G. Eilers	J. H. Schmidt	D. W. Elliott	1943
164	Crawfordsville	W. P. Davidson	K. A. Coates	Geo. R. Yeager	1944
165	Cromwell	E. M. Bickel	F. M. Webb	A. O. Cannon	1944
166	Crystal Lake	A. R. Janssen	Rush Gabrielson	P. J. Kirkpatrick	1944
167	Cumberland	Joshua Eblen	F. H. Rogers	C. P. Shearer	1944
168	Cumming	John McCreary	R. C. Priebe	Mrs. John McCreary	1944
169	Curlew	Archie Seagren	Chas. Brumbaugh	Floyd A. Seagren	1943
170	Cushing	N. T. Bondhus	Harold E. Burrow	E. H. Ohme	1944
171	Cylinder	F. J. Wright	George A. Freeman	George A. Freeman	1944
172	Dakota City	J. D. Cragg	Einar Sande	Matts Wallukait	1944
173	Dallas	Walter Jones	Joe L. Porter	W. S. Wilson	1943
174	Dallas Center	O. A. Thompson	Lawrence A. Fox	Lindley Finch	1943
175	Dana	C. H. Juhl	Geo. H. Goodell	S. H. Kinsey	1944
176	Danbury	Glen Patterson	Lucy Colbert	Flora Bell	1944
177	Danville	C. E. Stout	Paul Kellar	Dale Kelley	1944
178	Davis City	A. T. Ross	Roscoe Doolittle	Floyd Poush	1944
179	Dawson	W. E. Luddington	W. J. Brown	David E. Lee	1944
180	Dayton	H. E. Nelson	Geo. W. Tarrant	J. J. Meehan	1944
181	Decatur City	C. A. Stanley	Bessie Bamber	Kenneth Surber	1944
182	Dedham	Ben Roderick	J. E. Hansen	Wm. B. Loeltz	1944
183	Deep River	Park Grier	Roy Sweeney	O. E. Hopwood	1943
184	Defiance	Ben F. Quathamer	A. J. Kloewer	Wm. Eischeid	1944
185	Delaware	Forrest Meader	Martin Sundermeyer	E. H. Mussehl	1944
186	Delhi	V. A. Miller	Roy H. Smith	H. L. Irmscher	1943
187	Delmar	Chas. Rasmussen	C. P. Goodjohn	F. P. Goodjohn	1944
188	Deloit	L. O. Myers	C. R. Imes	M. O. Myers	1944
189	Delphos	C. L. Wendell	J. Edwin Polley	H. K. Seaton	1944
190	Delta	J. L. Stern	H. C. Jacobs	Fred X. Kendall	1944
191	Denver	George Johnke	LaVern Kurtt	A. E. Matthias	1944
192	Derby	Charles Shuck	Russell George	J. S. Ross	1943
193	DeSoto	Beatrice J. Boots	B. N. Richards	Sada Wilson	1944
194	Dexter	A. L. Armstrong	Scott Shifflett	E. B. Pohle	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
195	Diagonal	C. Bunker	H. O. Sanderson	E. L. Goodale	1944
196	Dickens	W. W. Beck	Chas. Good	O. W. Derry	1944
197	Dike	H. J. Knudsen	E. P. Tobias	A. P. Lorenzen	1943
198	Dixon	W. C. Vollstedt	John Thede	P. J. Thede	1944
199	Dolliver	Albert Hardecopf	Gerald Stow	Neill Finn	1944
200	Donahue	Grover W. Rohlk	Vernon B. Steward	Mrs. L. A. Reppy	1944
201	Donnan	A. J. Begalske	Ruth M. Holmes	Imogene Holmes	1943
202	Donnellson	Guy Harris	Herbert Miller	T. H. Seyb	1944
203	Doon	M. J. Scholten	Henry A. Ros	H. J. Dreier	1944
204	Dougherty	M. E. Hagan	P. J. Scieszinski	Mrs. W. C. Boyle	1943
205	Dow City	John C. Smith	Eugene Crandall	Ruth Moeller	1944
206	Dows	J. S. Thomas	O. C. Johnson	A. J. Peterson	1944
207	Drakesville	J. A. Fouts	Wm. Stoker	David Bolick	1944
208	Dumont	F. W. Noelting	H. C. Allen	S. G. Barlow	1944
209	Duncombe	E. E. Anderson	J. W. Brown	James Roach	1944
210	Dundee	Henry Schure	F. C. Kleinsorge	C. H. Lawrence	1944
211	Dunkerton	Clair M. Bailey	E. W. Magee	Maurice M. Powers	1944
212	Dunlap	D. V. Moore	C. H. Van Slyke	Glenn H. Millard	1944
213	Durango	Wm. Ouderkirk	Earl Bock	Earl Bock	1943
214	Durant	B. J. Lewis	L. J. Schneckloth	Blair Hull	1944
215	Dysart	B. E. Barkdell	Ervin Moeller	E. G. Schmidt	1944
216	Earlham	R. J. Lewis	E. L. Scar	W. G. Jackson	1944
217	Earling	O. F. Bieker	H. H. Longerfeld	A. J. Heese	1944
218	Earlville	James Bromley	Elmer J. Primus	Carl M. Laxon	1944
219	Early	Elmer Evans	L. R. Hirons	Paul Dick	1944
220	East Peru	Robt. Nichols	Ethel Picken	P. F. Beeler	1943
221	Eddyville	W. A. Powell	W. A. Torrey	G. E. Stephenson	1944
222	Edgewood	C. H. Peters	L. L. Shaffer	R. E. Arthur	1944
223	Elberon	A. J. Haase	Fred Kesl	H. P. Cherveney	1944
224	Eldridge	Albert W. Hamann	E. G. Weismann	Robert J. Tank	1943
225	Elgin	Geo. H. Falb	C. J. Harrington	Max Thoma	1944
226	Elkader	W. W. Davidson	E. F. Seifert	A. J. Johnson	1944

227	Elkhart	P. W. McClung	Maude S. Keller	Margaret Frederick	1943
228	Elk Horn	E. A. Krogstad	O. N. Olsen	Marion Boose	1944
229	Elkport	Geo. L. Gifford	Amanda Amsden	R. C. Hafner	1944
230	Elliott	D. B. Carlisle	Paul Bruner	D. R. Kipp	1944
231	Ellston	Geo. Hartman	I. R. Chew	Jessie O'Grady	1944
232	Ellsworth	Otto Lande	Geo. A. Hanson	G. C. Rorem	1944
233	Elma	Geo. N. O'Donnell	Walter H. Diekmann	C. J. Garmen	1944
234	Ely	Jos. Lorenc	Mrs. John Phillips	Jos. Novotny	1944
235	Emerson	Dr. A. E. Stokes	Leona M. Dixon	George Thorson	1944
236	Epworth	Russell J. Scott	Arthur Edwards	H. H. Reeder	1944
237	Essex	Clarence Butler	Harry G. Collins	Elmer Samuelson	1944
238	Everly	John J. Lawler	Johannes Schmidt	Emil Brugman	1944
239	Exira	W. H. May	Leon Milliman	Edwin Christensen	1944
240	Exline	H. A. Streeter	Lars Johnson	Burdeen Withrow	1943
241	Fairbank	Arlie Martin	W. H. Miller	A. H. Nieman	1944
242	Fairfax	Wm. Behle	J. L. Krall	E. F. Listebarger	1944
243	Farley	Noel B. Arquitt	Jos. A. Ahlers	J. L. Mahony	1944
244	Farmersburg	Otto Fuelling	C. H. Oelke	K. W. Fuelling	1944
245	Farmington	Wm. Singleton	G. J. Beeson	Minnie Westcott	1944
246	Farnhamville	R. E. Drake	C. R. Reynolds	Chas. Beacham	1944
247	Farragut	R. F. Bickett	L. C. Clark	Wm. Rogers	1944
248	Fayette	H. Hettler	A. B. Carter	Mary Perry	1944
249	Fenton	J. T. Waite	Mrs. F. J. Weisbrod	J. A. G. Smith	1944
250	Ferguson	T. S. Olson	Rodney R. Speas	Leo Carter	1944
251	Fertile	Theilan Elthorn	H. E. Halvorson	Mrs. E. Kuns	1943
252	Floris	Wallace Bengé	T. R. Raglin	Carrie F. Smith	1943
253	Floyd	L. A. Hill	A. F. Brockman	Will Pyle	1944
254	Fonda	Chas. Christian	L. G. Long	W. K. Wiewel	1944
255	Fontanelle	Edw. S. Snethen	R. H. Gregory	H. J. Stuhlmiller	1944
256	Fort Atkinson	Anton Moser	Frank Pouska	Stanley Sindelar	1944
257	Fostoria	F. P. Riley	H. A. O'Farrell	Glen R. Bensene	1944
258	Franklin-R.F.D. West Point	F. J. Buckler	Fred Eschman	Roy Bainhardt	1944
259	Fraser	Earl Witeraft	Wm. J. Seymour	Oren A. Grove	1944
260	Fredericksburg	C. H. Wesp	L. M. Aubrey	C. E. Leach	1944
261	Frederika	L. W. Bockhaus	Fred Rewoldt	Adele W. Rewoldt	1944
262	Fredonia-P.O. Columbus Jct.	J. W. Lee	H. J. Snyder	Stella Wilson	1944
263	Fremont	C. E. Cosby	F. L. Warder	J. C. Newell	1944
264	Galt	H. T. Beer	W. F. Brigger	Carrie G. Ballow	1944
265	Galva	O. D. Whitmer	I. E. Baumgardner	Geo. E. Missildine	1944
266	Garber	H. C. Schnepf	Leo J. Flaherty	Hattie Schnepf	1943
267	Garden Grove	A. W. Hitchcock	Wm. D. Jones	H. F. Strohl	1944
268	Garnavillo	A. H. Stickford	W. N. Masuen	H. J. Wirkler	1944
269	Garner	J. S. Wesson	H. V. Reed	Chas. Wellik	1944
270	Garrison	Hayes Henkle	H. C. Woodley	L. F. Menges	1944
271	Garwin	Glen Clough	Harold Rider	A. F. Agena	1943
272	Geneva	Lee McNames	Glenn Stoddard	R. A. Waddington	1943
273	George	George R. Fie	W. F. Lehmann	C. C. Crawford	1944
274	Gilbert	J. A. Hansman	B. D. Kent	J. H. Reynolds	1944
275	Gilbertville	P. J. Schons	N. F. Hemmer	Loretta Bernardy	1943

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
276	Gilman	Guy Carmer	Florence Gregg	G. M. Stanley	1944
277	Gilmore City	J. S. Schroeder	Ray Wolcott	Tom Peters	1944
278	Gladbrook	Lawrence Putney	Harry Lundt	W. E. Plett	1944
279	Glidden	P. J. Falvey	Eugene Mereness	E. M. Waldron	1942
280	Goldfield	H. L. Stevenson	R. S. Whyte	J. E. Richardson	1944
281	Goodell	J. E. Thorsen	Raymond E. Hofer	Warner F. Butts	1944
282	Goose Lake	Edw. Reiner	Anna Unruh	H. C. Jepsen	1944
283	Gowrie	H. L. Johnson	J. E. T. Johnson	A. E. Sundquist	1944
284	Graettinger	E. S. George	Gudrid S. Naas	Mary McManus	1944
285	Graf	Jos. C. Graf	Mildred Maas	Peter Even	1943
286	Grafton	A. A. Bruesewitz	Otto H. Buechele	W. A. Wagner	1943
287	Grand Junction	W. E. Lindell	E. F. Ferguson	Alois Young	1944
288	Grand Mound	J. A. Gilles	Will Schunter	F. C. Rock	1944
289	Grand River	C. H. Robbins	B. S. Baker	Frank Weneing	1944
290	Grandview	Cecil A. Wiele	J. B. Wier	R. E. Young	1943
291	Granger	E. E. Fitzsimmons	W. C. Stoner	O. C. Grigsby	1944
292	Grant	O. L. Zappe	Ed Bourek	H. A. Workman	1943
293	Granville	E. W. Luken	A. P. Muehl	Aug. Luken	1944
294	Gravity	E. J. Heller	D. J. Foster	Harold Dowell	1944
295	Gray	Edwin Rudnick	B. A. Swart	Glenn Aikman	1944
296	Greeley	Earl Calvin	Claire M. Taylor	F. M. Hilsenbeck	1944
297	Greene	Herman Wolf	W. H. Green	Verl K. Barth	1944
298	Greenfield	T. A. Kapfer	E. E. Stowell	M. R. McCollom	1944
299	Green Island	Amel Tarr	C. E. Lamborn	Russell Tarr	1944
300	Greenville	W. S. Lawson	Geo. Veitch	S. L. Greene	1944
301	Grimes	T. H. Friar	Murray Friar	Joe L. Slaughter	1943
302	Griswold	Z. L. Wright	H. W. Rousseau	Fred B. DeWitt	1944
303	Gruver	M. P. Graves	M. H. Chukker	H. A. Andrews	1944
304	Guernsey	C. M. Leska	Charles H. Mullen	J. W. Morton	1943
305	Guttenberg	Dr. G. C. Miller	H. E. Schute	H. B. Tangeman	1943
306	Halbur	John Schenkelberg	Hilbert Koenig	Lawrence Eischeid	1944
307	Hamilton	Pierce Godfrey	Earnest Courtney	Harold Courtney	1943

308	Hancock	E. A. Coe	Willard E. Reineke	W. G. Everhart	1944
309	Hanlontown	H. W. Doebel	Izetta Knutsen	M. O. Hall	1944
310	Hansell	Wm. R. Held	S. F. Allen	Alene Straw	1943
311	Harcourt	Floyd Walgren	Carl Ehen	J. W. Ryberg	1944
312	Hardy	R. H. Smith	Loyd Walkner	Roy Mack	1944
313	Harper	Alfred Peiffer	I. H. Peiffer	A. C. Stregel	1944
314	Harpers Ferry	Leon Kelly	Alice Rafter	Mrs. P. J. Houlihan	1944
315	Harris	Louis 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	1944
318	Hartwick	James O'Holloran	Harold E. Cole	T. K. Barber	1944
319	Harvey	L. R. White	Donald White	J. B. Douglas	1944
320	Hastings	W. A. Courtier	Ralph Hites	N. W. Colling	1944
321	Havelock	G. A. Speer	Sadie Goodchild	W. B. Dale	1944
322	Hawkeye	Frank C. Bowdish	H. W. Jones	Don Waruke	1944
323	Hayesville	Claude Jacobs	Waldo B. Hanson	Juanita H. Mertz	1943
324	Hazleton	E. F. Latham	F. A. Parker	Paul Harrison	1943
325	Hedrick	Ralph E. Jones	W. R. Hedges	F. L. Bowles	1944
326	Henderson	H. McSweeney	G. T. Harover	Art Phelps	1944
327	Hepburn	John Crain	Darwin P. Kendrick	Darwin P. Kendrick	1944
328	Hills	Burt Falls	A. F. Droll	A. W. Kral	1944
329	Hillaboro	H. D. Tode	C. C. Smart	C. C. Watts	1943
330	Hinton	Niels Hansen	Neva Taylor	O. D. Harrison	1941
331	Holland	Albert Algood	Henry Dirks, Jr.	Freda Boldt	1944
332	Holstein	L. C. Goettsch	F. C. Hamil	H. P. Knuth	1944
333	Holy Cross-P.O.N.Buena Vista	J. J. Maers	Michael Clemen	C. N. Lucas	1944
334	Hopeville-P.O. Murray				
335	Hopkinton	Chas. Thing	J. C. Edgar	J. M. Tibbitts	1944
336	Hornick	A. R. Nordstrom	Dwain Loyd	Frank Becker	1944
337	Hospers	Lewis Jungers	A. B. Van Kley	C. F. Sheel	1944
338	Hubbard	W. J. Schwendemann	H. E. Hilker	Thomas L. Hoskins	1944
339	Hudson	W. G. Strayer	Arthur R. Knudsen	C. L. Peterson	1944
340	Hull	K. C. Sheldon	G. S. DeMots	John B. Mayer	1944
341	Humeston	W. R. Richard	Max Kyner	Helen Richard	1944
342	Hurstville	A. C. Hurst	Ann Hurst	L. H. Summers	1943
343	Huxley	Weir Sydness	C. L. Hill	H. J. Birkestrand	1943
344	Imogene	W. E. Kammerer	Joseph McGargill	J. L. Shillings	1944
345	Inwood	H. Hendrickson	Cliff Pruitt	W. Simonsma	1944
346	Ionia	M. A. Budack	Geo. O. Trusty	D. H. Dudley	1944
347	Ireton	B. E. Holtdorf	Wm. Taylor	G. T. Juffer	1944
348	Irwin	Nels Brue	Ralph Groat	H. W. Steenhuisen	1944
349	Jackson Junction	John W. Achen	James Zak	L. A. Rausch	1944
350	Jamaica	G. R. Clark	Bruce F. Towne	Ivar V. Towne	1943
351	Janesville	H. F. Goodsell	C. H. Howe	Earl Briner	1944
352	Jesup	R. L. Bordner	C. L. Bright	E. H. Parker	1944
353	Jewell Junction-P.O. Jewell	A. L. Fleenor	Magnus Johnson	M. H. Porter	1944
354	Joice	J. H. Bang	Carl A. Granskou	Kermit Paulson	1944
355	Jolley	J. W. Baskerville	D. K. Harris	L. N. Kelley	1944
356	Kalona	R. H. Petersein	H. V. Beck	V. D. Hochstetler	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
357	Kamrar	W. H. Gerber	O. L. Gilbert	Mrs. Henry Welp	1944
358	Kanawha	L. E. Faber	Ralph A. Yepsen	E. B. Sheldahl	1943
359	Kellerton	L. R. Sherman	G. E. Turner	Sam Bailey	1944
360	Kelley	B. E. Cole	G. H. Starr	Marion Finch	1944
361	Kellogg	Wm. F. Hunt	Pauline E. Haunsperger	H. F. Stiffler	1944
362	Kensett	John E. Knutson	Otto Brunsvold	Lottie Brunsvold	1944
363	Kent	H. P. McAuley	Earl R. Toland	W. W. Davis	1944
364	Keosauqua	W. B. Newbold	Lloyd Jemison	L. H. Vardaman	1944
365	Keota	J. E. Powell	W. C. Richardson	B. B. Brown	1944
366	Keswick	Ellis Morrison	C. M. Hummer	John Elick	1944
367	Keystone	W. J. Meinert	Hugo Thiessen	J. F. Feuerbach	1944
368	Kimballton	Henry Hansen	Ejner Hansen	Ejner Hansen	1944
369	Kingsley	H. W. Wormley	W. A. Venator	J. E. McMahon	1944
370	Kinross	Carl Myers	R. A. Fischer	Genevieve Fischer	1944
371	Kirkman	Chris P. Christensen	Jas. Gregerson	Ronald Munson	1944
372	Kirkville	C. J. Shaurer	Bertha McGlasson	Lora Zentz	1944
373	Kiron	C. B. Larson	C. E. Dahl	H. L. Ward	1943
374	Klemme	W. C. Keraus	A. J. Kudje	C. G. Waterman	1943
375	Knierim	Carl G. Ballstadt	Herb Walker	Al Arenson	1944
376	Lacona	Robert Jacobs	H. E. Rodgers	H. M. Wilson	1944
377	Ladora	Mel Augustine	F. N. Dougherty	C. R. Fuller	1944
378	Lake Mills	Karl O. Hylbak	Orin K. Groe	A. J. Johnson	1944
379	Lake Park	D. J. Flint	H. L. Mitts	E. A. Myers	1944
380	Lakeside	J. N. Knight	Lucille Coats	Leota Knight	1943
381	Lake View	W. A. Hanson	Catherine Monroe	E. E. Scott	1944
382	Lakota	Dr H. H. Murray	I. E. Wortman	H. D. Mussman	1944
383	Lamoni	Thos. S. Williams	Martin A. Hynden	Verne L. Deskin	1944
384	Lamont	E. D. Duckett	E. E. Wessels	H. J. Toole	1944
385	Lamotte	J. M. Hoffman	C. J. Hingtgen	J. C. Nemmers	1944
386	Lanesboro	Chas. E. McClue	J. E. Wilson	Mrs. J. E. Wilson	1944
387	Lansing	Frank A. Riser	Fred Schafer	C. M. Kerndt	1943
388	LaPorte City	Roy F. Hawkins	M. L. Haven	H. W. Johannsen	1944

389	Larchwood	R. W. Wyant	M. C. Solon	Leo P. Doherty	1944
390	Larrabee	Jno. Cochrane	Jim Montgomery	Irl Gilbert	1944
391	Latimer	H. W. Freie	A. H. Klusmeier	Alvin Carlsen	1943
392	Laurel	C. F. Toedt	Guy H. Day	Louretta Leedom	1944
393	Laurens	L. J. Taylor	Milo I. Johnson	W. A. McNee	1944
394	Lawler	John W. Murray	D. V. Murphy	Karl L. Knight	1944
395	Lawton	O. P. Plumer	H. W. Hays	Gussie Groneweg	1944
396	LeClaire	F. G. Meyer	D. Youngers	C. C. Brown	1944
397	Ledyard	Glen Yohnke	Roy Higley	E. A. Carpenter	1944
398	LeGrand	C. R. Dougherty	W. M. Gaunt	T. M. Sawyer	1944
399	Lehigh	F. G. Orris	Frank Valashek, Jr.	O. L. Bjork	1944
400	Leighton	J. A. Van Zuick	Noel J. Larson	H. A. DeBruin	1943
401	Leland	Irving Ambrosen	Martha Ambrosen	Maria Holland	1944
402	Lenox	Roy Nelson	D. L. Bare	Mae Kilby	1944
403	LeRoy	M. J. McKeeman	W. C. Shaw	D. C. Thurlow	1943
404	Lester	Aug. Maurer	J. E. Cunningham	J. D. Chamberlain	1944
405	Letts	L. E. Parsons	L. M. Hildebrand	K. E. Dollman	1944
406	Lewis	H. L. Wolverton	Mollie Marshall	C. W. Hancock	1944
407	Libertyville	Bliss Hall	Roll N. Slimmer	Fern Johnston	1944
408	Lidderdale	Wm. Fricke	A. Lusmann	Wm. Leuer	1944
409	Lime Springs	A. J. Cray	L. W. Johnson	L. A. Johnson	1944
410	Lincoln	Leland Gethmann	Theo P. Rehder	J. D. Wollesen	1944
411	Linden	Ralph McKray	O. L. White	Mary O. Westcot	1944
412	Lineville	George Duben	A. E. Laughlin	J. L. Wilson	1944
413	Linn Grove	C. F. Kischer	Geo. W. Evans	A. F. Johnson	1944
414	Lisbon	C. H. Briggs	J. M. Carbee	J. H. Miller	1944
415	Liscomb	Don Carpenter	Alta A. Clark	Ed Morey	1943
416	Littleport	A. L. Shaw	H. H. Liddy	V. W. Meese	1944
417	Little Rock	H. W. Nachtegal	P. B. Hinders	R. E. Thompson	1944
418	Little Sioux	E. L. Riley	A. E. Bassett	I. E. Terry	1944
419	Livermore	R. J. Hughes	Albert Weber	Florence Sweeney	1944
420	Lockridge	Earl Burnett	Carl Carpenter	Anna Arnold	1943
421	Logan	C. L. Strong	L. W. Logan	G. P. Berry	1944
422	Lohrville	E. Earwood	Frank L. Smith	G. W. Evans	1944
423	Lone Rock	J. F. Quinn	E. M. Jensen	N. L. Cotton	1944
424	Lone Tree	H. W. Sievers	H. A. McMillan	H. C. Buell	1944
425	Long Grove	Andrew Zogg	J. N. Clapp	Thos. Duffy	1944
426	Lorimer	George D. Detty	M. G. Bacon	Maud McMains	1944
427	Lost Nation	J. E. Gilroy	R. W. Ruthenbeck	H. F. Burrichter	1944
428	Lovilia	E. E. Agans	D. E. Papich	D. V. Crumley	1943
429	Lowden	Chas. Strackbein	Ezra Kruckenberg	Arnold Koch	1944
430	Low Moor	F. W. Rice	C. M. Adams	B. H. Dann	1944
431	Luana	Ben F. Overbeck	Roy Brown	C. A. Riveland	1944
432	Lucas	W. W. Allen	Thomas Hopkins	Gerald C. Baker	1944
433	Luther	A. R. Brundage	Holley Carroll	Ida Beites	1943
434	LuVerne	Phil C. Lichty	Irwin W. Hof	Dorothy Lindebak	1944
435	Luxemburg-P.O. New Vienna	F. X. Heinrichs	Ray B. Warborg	A. H. White	1944
436	Luzerne	A. W. Tatge	Ferd E. Eggerding	Martin Studdt	1944
437	Lynnville	B. H. Jay	Owen Meredith	L. O. Scull, Sr.	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
438	Lytton	L. G. Miller	C. H. Calhoun	Theo. J. Tokheim	1943
439	McCallsburg	Otis M. Olson	F. E. Nail	Thelma Hall	1943
440	McCausland	H. C. Stutzel	P. Hendrickx	Mrs. H. C. Stutzel	1943
441	McClelland	J. S. Taylor	A. E. Bell	L. W. Barnes	1944
442	McGregor	J. F. Walter	W. R. Stone	J. C. Heilman	1943
443	McIntire	Ruth Grace	Florence Ott	R. D. Williams	1944
444	Macedonia	W. S. Livingood	M. A. Stempel	Don Roarty	1944
445	Macksburg	Ray Warnock	A. C. Schutz	Luella Whitworth	1943
446	Magnolia	C. E. Johnson	Chas. Gelkeisen	R. W. Richardson	1944
447	Ma'com	H. Harmon	E. R. Taylor	L. L. Fry	1944
448	Mallard	J. F. Sundermeyer	O. F. Cox	A. C. Sands	1944
449	Maloy	Warren Miller	Frank B. Carr	Frank B. Carr	1944
450	Malvern	R. W. Mansfield	Woodford R. Byington	Fannie Clark	1944
451	Manilla	Frank A. Brown	R. W. Barber	Alice M. Knott	1944
452	Manly	O. H. Lichtenstein	Perry Webb	A. M. Barth	1943
453	Manning	J. J. Struve	O. V. Schelldorf	Harry H. Rix	1944
454	Manson	F. C. Bleam	Vivian Peterson	G. L. Scoles	1944
455	Mapleton	W. J. Haubrich	G. L. Weaver	Anna Hedrick Sims	1944
456	Marathon	O. F. Smith	H. C. Jones	L. J. Olney	1944
457	Marble Rock	J. S. Jesmore	Bruce S. Goss	A. J. Ackley	1944
458	Marcus	W. W. Bass	L. P. Fitzgerald	W. L. Gund	1944
459	Marne	D. C. Polingharn	Lenna T. Boots	Jas. Sorensen	1944
460	Marquette	R. E. Edgar	E. M. Donahue	E. J. Johnson	1944
461	Martelle	C. J. Darsee	Mrs. Lenore Hoffman	Guy C. Martin	1944
462	Martensdale	Rev. E. W. Mueller	Velma Kleymann	H. H. Himstreet	1943
463	Martinsburg	Glenn D. Quick	Wm. F. Sanchez	Louis A. Loos	1944
464	Marysville-R.F.D. Hamilton	C. W. Sims	Geo. W. Kincaid	J. O. Metz	1943
465	Masonville	Loyell Irwin	A. C. Hogan	Harry Stimsin	1944
466	Massena	John Austey	C. E. Marlowe	Wray Wilson	1944
467	Matlock	G. Brinkman	Louis Bylsma	Mrs. J. Patterson	1944
468	Maurice	John Lennan	C. L. Heusinkveld	Roscoe Vore	1944
469	Maxwell	Harley Minear	Donald Hoyt	Dan Peters	1943

470	Maynard	John Delsing	Paul A. Harrison	L. H. Buennehe	1944
471	Maysville-R.F.D. Walcott	Chas. Fischer	Walter Meyer	G. Meyer	1943
472	Mechanicsville	H. D. Nicoll	A. Butler	H. E. Gibeaut	1944
473	Mediapolis	O. E. Davis	J. E. Berry	T. R. Richardson	1944
474	Melbourne	Frank R. Diggins	A. L. Mosebach	H. M. Hessenius	1944
475	Melcher	Dale Merriman	E. S. Coulter	F. L. Brownfield	1944
476	Melrose	F. W. Shehan	Robert J. Parks	M. F. Haley	1944
477	Melvin	M. W. Collins	H. G. Strubbe, Jr.	Arthur Jobes	1944
478	Menlo	Guy McCain	W. R. Glover	H. L. Sutton	1944
479	Meriden	K. W. Nagle	C. J. Scott	C. B. Stetler	1944
480	Merrill	E. L. Wilson	J. E. Heisler	Lois Hedges	1944
481	Meservey	H. Fischer	Theodor Wendel	K. Clarence Ruigh	1944
482	Middletown	Clifford Thomann	Floyd L. Sater	Mrs. Esther Thie	1944
483	Miles	S. W. Watts	Chas. Allen	I. C. Isgrig	1944
484	Milford	E. E. Heldridge	R. A. LaFoy	A. A. Leyson	1944
485	Millersburg	Daisy Barker	Ilah Kearney	Fern Grimes	1943
486	Millerton	Chas. Tedford	O. M. Brown	F. J. Riley	1944
487	Milo	P. L. Yates	L. V. VanSyoc	Nina Ferguson	1944
488	Milton	Clay Baird	J. M. Davison	Hazel Baird	1944
489	Minburn	P. O. Thompson	A. H. Nelson	W. L. Crumley	1944
490	Minden	Frank H. Hopp	P. H. Kasiske	Howard Geiger	1944
491	Mingo	Wm. Van Hook	Clem Bennett	Albert E. Toms	1943
492	Mitchell	E. H. Glassel	G. H. Parkhurst	J. A. Klinger	1943
493	Mitchellville	Paul Arvidson	Geo. G. McCleary	Doris McClannahan	1944
494	Modale	M. R. Dickinson	Jean Erway	R. S. Sassaman	1944
495	Mondamin	Sam Hulsebus	John E. Klutts	Wilbur Chisman	1944
496	Moneta	Byron Aldrich	Gretchen Kenyon	Leotta Aldrich	1944
497	Monmouth	D. B. Staggs	Anna Best	E. R. Bristol	1944
498	Monona	Robert Jasmann	Edna Meyer	W. F. Humphrey	1944
499	Monroe	H. E. Roberts	O. H. Fisher	W. M. Livingston	1944
500	Montezuma	David A. Reynolds	C. F. Dickson	C. E. Kercheval	1944
501	Montour	Homer Booth	Bert Gould	Avis Franks	1944
502	Montrose	Ira R. Wickham	S. L. Curtis	J. K. Vanosdoll	1944
503	Moorhead	W. F. Wright	W. C. Solberg	E. D. Pratt	1944
504	Moorland	Leo Taylor	H. A. Van Eps	Jessie Coady	1943
505	Moravia	D. K. Orelup	G. B. Winsler	C. C. Coulson	1944
506	Morley	Ada Smith	Leonard C. Bixler	Euretta Jackson	1944
507	Morning Sun	Dr. R. W. Tandy	E. J. Walsh	C. A. Brown	1944
508	Morrison	Bud Hummel	W. E. Schmoranc	Lillian Hanisch	1944
509	Moulton	C. B. Swartz	F. Southern	S. R. Mace	1944
510	Mount Auburn	J. A. Healy	Elsie Hill	Al Wiese	1944
511	Mount Ayr	H. E. Bagley	Juenella Smith	Thelma Caryl	1944
512	Mount Sterling	J. T. Thorp	Paul Jack	A. A. Drummond	1944
513	Mount Union	Melvin Hall	Laurel Krieger	H. G. King	1943
514	Mount Vernon	Roy A. Nelson	T. I. Mitchell	D. Van Meter	1944
515	Moville	W. E. Hall	Veyra Oertel	Lloyd Barnes	1944
516	Murray	R. Rankin	R. A. Walter	Flo Martindale	1944
517	Nashua	C. H. Knight	D. B. Grawe	J. F. Nafus	1944
518	Nemaha	G. L. Ellis	P. G. Perion	F. H. Heise	1943

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
519	Neola	Walter Reif	Ed P. Burns	Genevieve Green	1944
520	New Albin	John A. Schulze	M. J. Quillin	Albert Fruechte	1944
521	Newell	Orville B. Rogers	C. A. Collins	A. J. Hill	1944
522	Newhall	M. F. Werning	E. E. Stedman	Geo. A. Doebel	1944
523	New Hartford	C. R. Dodd	W. J. Harmon	E. F. Perrin	1944
524	New Liberty	Wm. Seivers	L. A. Miller	Gerhard Bruns	1944
525	New London	Maynard Fender	Ora Williams	E. N. Smith	1944
526	New Market	W. L. Steeves	M. E. Pace	Harryette Pullan	1943
527	New Providence	Otis D. Rash	George Kramme	Jessie P. Tansey	1943
528	New Sharon	Harmon Trager	O. Puckett	F. S. Timbrel	1944
529	New Vienna	L. W. Westhoff	Clarence Fangmann	A. B. Mescher	1944
530	New Virginia	W. H. Crooks	E. J. Fullmer	F. C. Stiffler	1943
531	Nichols	W. E. Loeb	E. J. Woolever	H. Kirchner	1944
532	Nodaway	L. R. Crawford	F. P. Carothers	H. D. Vaughn	1943
533	Nora Springs	R. H. Hansen	F. W. Schmidt	W. H. Schnedler	1944
534	Northboro	John Irvin	Leonard T. Gell	Mrs. B. E. Standiford	1944
535	North Buena Vista	J. L. Schmidt	Catherine Brimeyer	Benj. Breitbach	1944
536	North English	Elmer Miller	R. S. Ferris	Rex H. Brown	1944
537	North Liberty	R. M. Work	Jesse Musgrave	F. J. Dever	1944
538	North Washington	Victor Baltes	Peter Nosbisch	Wendle Marion	1943
539	Northwood	Arthur J. Johnson	L. A. Baken	C. L. Bolender	1944
540	Norwalk	Geo. T. Hagen	Edwin Person	Geo. Desenberg	1943
541	Norway	John Markham	Chas. Schinker	P. G. Folvag	1944
542	Numa	Ted E. Hibbs	Wm. Matherson	Pete Agazzi	1943
543	Oakland	P. G. Green	C. M. Evans	J. J. Evans	1944
544	Oakville	R. D. Sheridan	G. W. Graham	J. F. Schultz	1943
545	Ocheyedan	J. H. Kout	C. E. Manby	Geo. B. Ross	1944
546	Odebolt	L. P. Beck	Aug. J. N. Schmitz	Ira C. Martin	1944
547	Ogden	C. T. Williams	D. O. Clark	H. A. Boehm	1944
548	Okoboji	Byron A. Smith	Maud S. Elston	Beth A. Smith	1944
549	Olds	H. H. Smith	John H. Huston	J. E. Stuckey	1943
550	Old Town—P. O. Milford	H. M. Wilson	M. E. Schneider	Selma Enderson	1943

551	Olin	H. E. Carter	E. H. Lawson	Guy Swartzell	1944
552	Ollie	Tom Miller	Wilson Terrell	O. S. Terrell	1944
553	Oneida	J. B. Howe	John Knox	Mrs. Ethel Purvis	1944
554	Onslow	S. G. Hutton	M. C. Ingwersen	Geo. H. Paulsen	1944
555	Orange City	Cor Vande Steeg	Albert J. Heemstra	H. C. Moret	1944
556	Orchard	Ronald Harlis	Oswald Rogers	H. E. Hahn	1944
557	Orient	F. G. Mason	Horace VanVleet	Lizzie Wolfe	1944
558	Orleans—P. O. Spirit Lake	M. L. Omer	E. E. Holtz	Fred S. Barlow	1944
559	Ossian	H. P. Nicholson	Bernice Werner	A. S. Andresen	1944
560	Osterdock	Paul E. Wells	Roy Bush	H. J. Wellman	1944
561	Oto	F. Seifert	F. H. GoBell	M. B. Camerer	1944
562	Otosen	Henry B. Lovig	Merle E. Holt	Chester E. Alme	1944
563	Owasa	Fred Reed	Charlotte Reed	R. O. Rabenold	1944
564	Oxford	J. W. Nesmith	J. W. Floerchinger	F. L. Schweitzer	1944
565	Oxford Junction	F. H. Shimanek	V. E. Nordstrom	John Buresh, Jr.	1944
566	Oyens	Paul Petersen	Jos. J. Kemp	M. Weber	1943
567	Pacific Junction	E. L. Mendenhall	M. K. Moore	Kathryn Flynn	1944
568	Packwood	M. N. Bos	Clair Klingaman	B. T. Lutes	1944
569	Palmer	F. O. Christoffers	Ernest Swartzendruber	D. G. Hartman	1944
570	Palo	Geo. Silha	Wm. Swallon	Bart Sheets	1944
571	Panama	Frank S. Oppold	P. J. Willmes	John N. Mickels	1944
572	Panora	G. J. Foxhoven	E. F. Flynn	J. F. Kilmer	1944
573	Parkersburg	O. B. Cook	Harry Levey	O. A. Bailey	1944
574	Parnell	W. M. Murphy	Marguerite Lawler	James McCune	1944
575	Paton	O. McWilliam	D. L. Nuckolls	Isabelle Nuckolls	1944
576	Patterson	Howard Lull	Roy Folwell	Marjorie Kinnaird	1943
577	Paullina	John Tjossem	G. W. Harris	C. G. Kislingbury	1944
578	Peosta	Frank J. Dardis	Mrs. Wm. J. McPoland	Loraine Dardis	1943
579	Persia	Carl Dohrman	W. H. Harmsen	John D. Willard	1944
580	Peterson	Dr. C. S. Van Ness	Maudia E. Richard	G. F. Tumler	1944
581	Pierson	H. F. Bruner	O. C. Grote	H. W. Bush	1944
582	Pilot Mound	Wm. Barrowman	Earl Howe	Roy Crouch	1943
583	Pioneer	Will Coleman	Estella Walsh	Bertha Frank	1944
584	Pisgah	Alma G. Lewis	Mark C. Hutchinson	V. S. Petersen	1944
585	Plainfield	W. W. Taylor	H. B. Creger	Elna Hirsch	1944
586	Plain View—R. F. D. Walcott	Wm. Peckenschneider	M. Peckenschneider	Edna Koberg	1944
587	Plano	Raymond Deering	Arthur Bristow	Howard Bane	1943
588	Pleasanton	W. E. Argo	Chas. Cornett	Franklin A. Reeves	1944
589	Pleasant Plain	C. O. Turner	J. Sheetz	B. Popejoy	1943
590	Pleasantville	Earl L. Young	F. T. Metcalf	C. E. Dyer	1944
591	Plover	R. E. DuBois	C. E. Miller	L. E. Garlock	1944
592	Plymouth	L. D. Snell	T. M. Butts	Beth Hart	1943
593	Pocahontas	C. T. Hughes	Theo F. McCartan	J. B. Pattee	1944
594	Polk City	F. S. Dau	E. A. Landess	E. P. Blaine	1944
595	Pomeroy	C. L. Dromer	L. G. Schmidt	K. S. Berry	1944
596	Popejoy	Ed. Ackerman	M. S. Altizer	W. E. Maltby	1944
597	Portsmouth	Pat. R. Monahan	Ed. Rosenthal	A. L. Poe	1944
598	Postville	C. F. Reincke	A. C. Webster	L. O. Beucher	1944
599	Prairieburg	C. E. Sparrgrave	I. G. Truesdell	C. O. Rowley	1943

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
600	Prairie City	Jay Prouty	Charles Rovaart	John R. Buckley	1944
601	Prescott	J. T. Pottinger	Harold Crowell	Bradford Outhier	1944
602	Preston	E. C. Mohr	Frank Tripp	Frank Bascom	1944
603	Primghar	J. H. Halback	James M. Metcalf	W. A. Hoeven	1944
604	Princeton	Frank Norton	Wm. McClenahan	D. Geo. Cusick	1944
605	Promise City	Ray Sharp	R. L. Coates	Verl Jones	1944
606	Protivin	J. D. Bouska	C. J. Bouska	W. C. Dostal	1944
607	Pulaski	Dell J. Bollman	Nellie Gleason	Maud Giles	1944
608	Quasqueton	Bert Bearbower	M. E. Adams	C. L. Kimball	1943
609	Quimby	W. V. Smith	H. V. Riseling	R. Rohde	1944
610	Radcliffe	A. B. Narland	H. M. Thompson	A. O. Rorem	1944
611	Rake	Ole O. Rye	O. H. Toft	Johnnie Rake	1944
612	Ralston	L. H. Gregory	H. C. Linn	Mrs. Karl Nolin	1944
613	Randalia	Pete Heoffner	N. M. Frye	Harley M. McComb	1944
614	Randall	E. M. Erickson	Alvina Sopeland	G. A. Aasland	1944
615	Randolph	W. B. Estes	D. D. Williamson	J. S. Zdychnec	1944
616	Rathbun	Laddie Todey	Tony Chebuhar	Tony Morris	1943
617	Readlyn	F. L. Diekmann	K. D. Becker	Burton C. Stummer	1943
618	Reasnor	Marian Spain	H. G. Varner	J. B. Wasson	1943
619	Redding	J. R. Main	E. E. Edwards	Roy R. Smith	1944
620	Redfield	A. S. Paterson	Lynn Thomas	John Hanes	1943
621	Reinbeck	W. H. Gange	J. W. Hepperle	E. P. Bieber	1944
622	Rembrandt	W. H. Gulbransen	E. H. Edward	J. B. Altwegg	1943
623	Remsen	John Keffeler	George Wess	L. R. Nothem	1944
624	Renwick	Harl Gimer	Fritz Britt	C. A. Richardson	1944
625	Rhodes	J. L. Gray	Ruth K. Mallicoat	L. F. Hix	1944
626	Riceville	Jonas Priestley	E. R. Sweet	C. G. Potter	1944
627	Richland	A. C. Roach	R. M. Irwin	F. S. Bridger	1944
628	Ricketts	Aug. Dickemann	J. H. A. Christiansen	John Mundt	1943
629	Ridgeway	C. T. Trytten	R. G. Baker	M. O. Rice	1944
630	Rinard	B. W. Moore	Ivan Jamison	Ivan Jamison	1944
631	Ringsted	G. W. Darnell	John A. Andreasen	J. M. Jensen	1943

632	Rippey	H. E. VanHorn	C. E. States	J. H. VanScoy	1944
633	Riverside	Ed. J. Yeggy	H. E. Doud	Viva Knebel	1943
634	Riverton	H. W. McCluskey	Arnold Fox	W. P. Cowden	1944
635	Robins	J. A. Sutera	Miles P. Sutera	Chas. C. Quas	1944
636	Rock Falls	Chas. L. Calvert	Lewis Wegener	Wm. Maher	1943
637	Rockford	L. R. Searle	V. R. Crabtree	T. Edward Batty	1944
638	Rock Valley	F. T. McGill	Harvey A. Barnard	C. Rozeboom	1944
639	Rockwell	G. A. Bower	C. J. Dexter	Jos. Galligher	1944
640	Rodman	Louis Lawman	R. O. Turner	J. J. Knoer	1944
641	Rodney	G. E. Myers	W. L. Swanson	E. K. Swanson	1944
642	Roland	Wm. Myrland	Arthur Britson	Severie Parker	1944
643	Rolfe	N. J. Bixler	F. E. Grant	M. W. Webb	1944
644	Rome	H. L. Swailes	Floyd Sammons	Greta Freeman	1944
645	Rose Hill	Dr. W. N. Wright	Harry A. Kemp	Ethel Ferguson	1944
646	Rossie	G. E. Amis	L. C. Hagedorn	Sylvia Russett	1944
647	Rowan	R. Virden	F. J. Allen	D. W. Whitten	1944
648	Rowley	A. H. Williamson	A. F. Sloan	L. D. Wallace	1943
649	Royal	R. A. Miller	Helen Oliver	W. M. Bailey	1944
650	Rudd	E. W. Cheney	Fred C. Muller	W. G. Willett	1943
651	Runnells	R. A. Johnson	C. B. Osborne	C. C. Taylor	1944
652	Russell	P. F. Sprague	E. G. Latham	H. E. Smith	1944
653	Ruthven	D. Rosacker	E. B. Henderson	R. W. Lightle	1944
654	Rutland	E. F. Blomker	Fay Ferris	G. R. Bristol	1944
655	Ryan	W. S. O'Brien	J. W. McCusker	A. L. Schemmel	1944
656	Sabula	George Ulmer	Craig E. Shouse	James L. Petersen	1944
657	Sageville—P. O. Dubuque	N. Freiburger	J. C. Gantz	J. C. Gantz	1943
658	St. Ansgar	W. A. Moe	T. H. Hume	Albert Halverson	1944
659	St. Anthony	Oscar Wallwork	G. L. LaPlant	Lizzie Flanagan	1944
660	St. Charles	Leo Huffman	J. M. Torrence	C. C. Williams	1944
661	St. Lucas	John C. Mihm	Albert Bulgren	Richard Bucheit	1944
662	St. Marys	Theo. Lippold	Thomas H. Lippold	W. J. Lippold	1943
663	St. Olaf	A. J. Larson	F. K. Orvis	John Christenson	1944
664	St. Paul-R. F. D. West Point	Rex Hellweg	J. G. Kempker	A. C. Merschman	1944
665	Salem	W. H. Johnson	Victor Morron	W. W. Simkin	1944
666	Salix	F. C. Spahn	W. H. Lamoureux	Soren Westly	1944
667	Sanborn	Henry Kissler	J. M. Eason	J. W. Cravens	1944
668	Sandyville—P. O. Ackworth	Cash Warren	C. I. Thompson	L. E. Spurgin	1943
669	Scarville	L. B. Blom	G. L. Sauke	Harvey Anderson	1944
670	Schaller	W. J. Mohler	C. K. McLaughlin	Samuel Hahne	1944
671	Schleswig	Otto A. Hollander	Herbert Rickert	Leonard Hollander	1944
672	Seranton	Arley Jemison	B. E. Friend	Edw. Buenneke	1944
673	Searsboro	J. L. McDowell	Leroy Watson	B. R. Saunders	1944
674	Sergeant Bluff	F. C. Colby	A. O. Olson	Blanche Waterman	1944
675	Shambaugh	T. J. Whitehill	Leland Bunting	H. E. Richardson	1943
676	Shannon City	Ethel Simpson	Raymond C. Madden	Harland Bowman	1944
677	Sharpsburg	J. O. Key	F. J. Anderson	C. H. Young	1944
678	Sheffield	Bert H. Furness	H. A. Boelk	W. H. Reynolds	1944
679	Shelby	Fred Coker	Lawrence Rink	Hugo Ploen	1944
680	Sheldahl	F. W. Mosebach	Lester Moore	L. P. Earp	1943

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
681	Shell Rock	George R. Pohl	Lloyd L. Gibson	M. B. Chesebro	1944
682	Shellsburg	Reuben Senft	Richard Kibbie	C. L. Blattler	1944
683	Sherrill—P. O. Spechts Ferry	Edward A. Rett	J. J. Behr	J. J. Behr	1943
684	Sidney	Vernon Johnson	Brit Stiles	Gene Stiles	1944
685	Silver City	W. A. Wilkins	Shirley Hendrix	C. H. Kruse	1944
686	Sioux Center	Maurice A. TePaske	E. Straatsma	L. W. Achterhof	1944
687	Sioux Rapids	C. E. Marsh	G. L. Hornor	Chas. H. Spavin	1944
688	Slater	Freebert Riis	Phil Rood	M. S. Heggen	1944
689	Sloan	Geo. Hilts	Lawrence G. Duchaine	Jas. W. Hicks	1944
690	Smithland	J. M. Yockey	F. W. Jones	A. C. Brown	1944
691	Soldier	K. H. Mathison	John T. Wade	O. S. Nordaker	1943
692	Solon	F. J. Bittner	E. F. Heinsius	O. E. Markitan	1944
693	Somers	C. F. Gerbracht	A. C. McNeil	Hill Thorson	1944
694	South English	E. C. Evans	V. Safourck	H. W. Raplinger	1944
695	Spillville	H. G. Hang	Leo Timp	C. J. Andera	1944
696	Spragueville	Fred Bahr	Aug. C. Schultz	Leo Helmle	1943
697	Springbrook	Joe Arensdorf	Viola Cloos	Florian Schmidt	1943
698	Spring Hill	C. A. Dewey	Mrs. A. M. Weeks	A. P. Brand	1943
699	Springville	L. A. Johnston	Norman J. Graham	Don Colehan	1944
700	Stacyville	Wm. R. Brown	Joseph N. Wolf	A. J. Heimerman	1944
701	Stanhope	Bert Wilson	C. B. Wing	Mervyn K. Dick	1944
702	Stanley	Amos Keifer	Ruby Slater	Lydia Mahoney	1943
703	Stanton	E. L. Erickson	R. G. Peterson	E. E. Larson	1944
704	Stanwood	R. Rhodes	D. Jones	L. Jackson	1944
705	State Center	J. G. Gutekunst	H. M. Meads	B. H. Grey	1944
706	Steamboat Rock	Raymond Karsjens	Enno Luiken	Beatrice Cramer	1944
707	Stockport	R. A. Workman	D. A. Stevens	L. W. Workman	1943
708	Stockton	C. H. Anderson	Billie H. Martens	Laura Anderson	1944
709	Story City	C. L. Johnson	Stanton James	R. A. Sweet	1944
710	Stout	R. DeVries	P. J. DeBeer	C. Smith	1944
711	Stratford	B. F. Lundquist	M. C. Carlson	Jessie R. Lundell	1944
712	Strawberry Point	C. E. McCarron	B. R. Cole	G. E. Dunfrund	1944

713	Struble	Peter Wilhelmi	Regina Garding	John Garding	1944
714	Sully	Henry Willemssen	Harris E. Boat	Mamie Boat	1944
715	Sumner	Wm. Weiskirch	H. W. Bathke	W. A. Heyer	1944
716	Superior	Floyd Hoovel	H. E. Olson	Ruby Bradfield	1944
717	Sutherland	A. H. Noethe	Opal Kaiser	Lu M. Camery	1944
718	Swaledale	Lester Bonner	Winning S. Rice	Henry Donner	1944
719	Swan	Ross P. King	W. E. Wellons	Carrie Koons	1944
720	Swea City	A. J. Christensen	S. O. Eckholm	J. J. Anderson	1944
721	Swisher	G. C. Chadima	W. H. Dvorak	Chas. J. Koss	1943
722	Tabor	A. M. McMahon	L. M. Perkins	V. H. Patrieh	1944
723	Templeton	John Bock	John W. Berger	Lambert Greteman	1944
724	Tennant	Wm. Halloran	C. A. Langbehn	R. D. Morris	1943
725	Terril	C. H. Hewitt	E. G. Untiedt	Beryl Coleman	1944
726	Thayer	H. V. Lowe	Walter A. Dusenbery	J. B. Yount	1944
727	Thompson	A. W. Payne	A. H. Anderson	Edith Ellickson	1944
728	Thor	M. H. Carter	Wesley Simpson	J. H. Keith	1944
729	Thornburg	J. W. Mullen	Geo. H. Pendleton	J. M. Warnock	1944
730	Thornton	Dr. B. A. Storey	L. J. Mettler	Paul L. James	1944
731	Thurman	T. C. Burson	C. R. Johnson	Maurice McCartney	1943
732	Tiffin	Ralph Springmire	Mary Herdliska	Nora Hinchliffe	1944
733	Tingley	John Clough	D. L. McClure	J. E. Fierce	1944
734	Titonka	H. A. French	Florence K. Reaser	Edw. A. Boyken	1944
735	Toronto	F. G. Horstman	L. V. Ahl	M. G. Yale	1944
736	Traer	L. L. Sawyer	Glenn H. Schwertley	Otto Mohler	1944
737	Treynor	Joseph Karrer	H. F. Schmidt	N. Schumacher	1944
738	Tripoli	Wm. F. Krueger	A. W. Buechele	E. H. Kuker	1944
739	Truesdale	H. R. Boettcher	Mrs. A. H. Schramm	J. W. Cradit	1944
740	Truro	F. E. Burt	R. L. Hutchison	Arthur Purvis	1944
741	Turin	C. E. Burke	A. M. Johnson	C. C. Clemmensen	1944
742	Udell	E. A. Powers	Bertha Dotson	Muriel Spurgeon	1944
743	Underwood	M. Ross	Howard F. Aney	John C. Damitz	1944
744	Union	C. F. Long	J. P. Johnson	C. E. Barnes	1944
745	Unionville	A. S. Dukes	Claude Underwood	Ruth Allender	1943
746	University Hts.-PO Iowa City	L. D. Koser	J. W. Howe	J. W. Howe	1943
747	University Park	Robert Graham	Thos. S. Allgood	Dwight C. Kessler	1944
748	Urbana	Rush Cumberland	Wiley S. Jones	Willie Cue	1944
749	Urbandale—RFD Des Moines	James Ahern	Mrs. Tordis Chew	Frank W. Willis	1944
750	Ute	E. J. Liska	D. A. Hodgdon	Alice Temple	1944
751	Vail	J. L. Brockelsby	M. J. Monaghan	Frank Slegel	1943
752	Valeria	M. T. Snow	Mrs. Elsie Snow	Mrs. Carrie DeReus	1944
753	Van Horne	O. W. Ilten	P. R. Smith	Osborne O'Brien	1944
754	Van Meter	John Jungman	Earl F. England	Clarence Dunn	1944
755	Van Wert	W. H. Simmerman	Harold R. Fuller	H. J. Vaught	1943
756	Varina	Edw. Hanke	E. V. Hauser	H. J. Deacon	1944
757	Victor	Roy Waline	W. M. Kilcoin	H. W. Chittenden	1943
758	Vincent	Merle A. Blue	A. O. Swasand	J. B. Thorsness	1943
759	Vining	Albert Vorba	Lester Herink	Paul Kouba	1944
760	Volga City	C. E. Lovett	L. A. Candee	Arthur Smith	1944
761	Wadena	W. E. Corkery	J. O. Probert	E. Herrling	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year term expires
762	Wahpeton—P.O. Milford	F. J. Smith	A. C. McKinestrey	H. L. Alexander	1944
763	Walcott	Adolph Moeller	A. T. Leabo	N. Leabo	1944
764	Walker	Guy H. Altenhein	J. A. Kayser	F. W. Lindahl	1944
765	Wallingford	L. B. Nelson	J. G. Gunderson	Mrs. J. G. Gunderson	1944
766	Wall Lake	C. W. Erne	C. W. Shaw	M. G. Mackey	1944
767	Walnut	W. L. Rieck	Marjorie Williams	J. W. Bowman	1944
768	Wapello	W. R. Marshall	C. M. Donaldson	M. W. Hunter	1944
769	Washta	Henry Hatch	Wm. L. Hunter	J. K. McGonagle	1944
770	Waterville	Sam Glym	Joseph M. Johnson	John Fellows	1944
771	Waucoma	C. H. Miller	O. F. Perry	F. B. Reed	1944
772	Waukee	A. B. Carter	S. M. Ninly	F. Snow	1944
773	Wayland	R. T. McGuire	A. A. Jackson	J. Laurence Henss	1944
774	Webb	C. A. Anderson	Paul Wellnitz	W. W. Munson	1944
775	Webster	Roy E. Sorden	W. N. VanTuyt	W. A. Beinke	1943
776	Weldon	W. H. Lloyd	Chas. Richards	L. M. Parr	1943
777	Wellman	W. S. McIntosh	J. A. Dodds	W. L. Darnell	1944
778	Wellsburg	C. W. Ross	G. H. Geerdes	J. D. Beving	1944
779	Welton	W. J. Scheckel	Genevieve Berst	F. A. Grindrod	1944
780	Wesley	John Hutchison	Thos. A. McMahon	Guy M. Butts	1944
781	West Bend	Jos. Dorweiler	Alex Pertl	Fay Mel Neal	1944
782	West Branch	Wm. B. Anderson	E. A. Gray	F. L. Pearson	1944
783	West Burlington	H. H. Sander	E. V. Johnson	Wm. G. Sander	1944
784	West Chester	Art Rigenhagen	Grant Peterson	F. M. Lindenmeyer	1943
785	Westfield	A. W. Hummel	N. R. Beaubien	R. H. Raub	1944
786	Westgate	P. Gruetzmacher	Hy. H. Suhr	Roy Stalnaker	1944
787	West Liberty	W. B. Jayne	Waldo C. Myers	Irwin Mosher	1944
788	West Mitchell-P.O. Mitchell	George Walters	A. N. Houghtaling	Nick Klein	1943
789	West Okoboji-P.O. Milford	Mark Wheeler	G. Henderson	Sibyl Wheeler	1944
790	Westphalia	John Goeser	Susan Schomer	Clara Langenfe'd	1944
791	West Point	John H. Winnike	Edna C. Loving	Julette B. Pogge	1944
792	West Side	Al Rossman	W. H. Noack	August Rohwer	1944
793	What Cheer	Everett Hemsley	Carl G. Draegert	Ethel Manary	1943

794	Wheatland	Gus Horstman	C. J. Hoker	H. Guenther	1944
795	Whiting	C. S. Hale	L. H. Wilen	L. W. Beggs	1944
796	Whittemore	H. C. Woodward	R. H. Finnell	L. H. Pertl	1944
797	Whitten	Jas. Wilcox	M. E. Day	Enos Fouts	1944
798	Wiley—P.O. Carroll	John Kraus, Jr.	John B. Greteman	Lawrence Wurzer	1944
799	Williams	A. H. Williams	Ruth G. Martinson	F. J. Counsell	1944
800	Williamsburg	J. D. Misbach	H. E. James	D. J. Lewis	1944
801	Williamson	Alf. Neighbors	David Lee	Gernell James	1944
802	Wilton—P.O. Wilton Junction	Herbert Wacker	J. J. Hoskins	A. J. Wacker	1944
803	Windsor Heights	Don P. Mercer	Glenn P. Wilson	P. B. Harrison	1943
804	Winfield	W. H. Feldman	Fred H. Weirather	Chas. VanDyke	1944
805	Winthrop	Kenneth W. Norman	J. S. Luther	J. D. Jackson	1944
806	Wiota	Carl L. Reed	Harold McCrory	L. Bruce Robinson	1944
807	Woden	H. L. Missman	R. W. Thorn	Ray D. Valley	1944
808	Woodbine	J. B. Aughey	C. S. King	H. L. Haight	1944
809	Woodburn	G. D. Crist	O. N. Gardner	H. Oelhart	1944
810	Woodward	E. R. Hurlock	C. R. Cunningham	V. A. Neal	1944
811	Woolstock	Geo. L. Jones	Arlo J. McGowan	Mason Boughten	1944
812	Worthington	O. J. Hess	Frances M. Feltes	George N. Feltes	1944
813	Wyoming	Lee M. Sherrill	William H. Peck	R. L. Orth	1944
814	Yale	E. R. Deardorff	Lee Hooper	O. D. Stotts	1944
815	Yetter	Willis Reaman	Otto Gutz	Lula B. Blair	1944
816	Yorktown	Otto Grother	Cecil Gwynn	Katharine Winger	1943
817	Zearing	C. G. Muschick	J. V. Moon	Dale E. Tisdale	1944
818	Zwingle	R. J. Kennedy	Floyd Veach	Mrs. B. E. Alspach	1943

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

For the Year Beginning August 1, 1941, and Ending July 31, 1942
LEAGUE OF IOWA MUNICIPALITIES

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

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES

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

Sec. 5683.1. In no event shall the expense of such delegates exceed five cents a mile, under the limitations now provided by law, and five dollars a day for actual days in attendance and going to and returning from such meeting.

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

OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA MUNICIPALITIES

AUGUST 1, 1942 TO JULY 31, 1943

President

Mayor Wilson E. Mabrey.....Carter Lake

Vice President

Mayor Frank K. Hahn.....Cedar Rapids

Trustees

Mayor Ralph B. Slippy.....Waterloo

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

Mayor Max A. Conrad.....Burlington

Executive Secretary

Frank Pierce.....Marshalltown

Assistant Secretary

Minnie Offman.....Marshalltown

COMMITTEES

Legislative—Mayor O. B. Rogers, Newell; Mayor W. E. Caldwell, Fort Dodge; Mayor C. E. Brooks, Brooklyn; Mayor John MacVicar, Des Moines; Mayor A. B. Phillips, Clear Lake; Mayor C. N. McHugh, Cedar Falls; Mayor G. E. Swanson, Osage; Mayor C. H. Nelson, Guthrie Center; Mayor H. L. Shook, Mt. Pleasant.

National Defense—Mayor S. W. McCall, Council Bluffs; Mayor W. B. Hull, Marshalltown; Mayor David F. Loepp, Sioux City.

Taxation and Assessment—Clerk Ole N. Olsen, Elk Horn; Manager John H. Ames, Ames; Mayor J. G. Gutekunst, State Center.

Public Improvements—Manager A. A. Rhomberg, Dubuque; Mayor R. L. Lytle, Washington; Mayor Frank W. Ganoe, Boone.

Waterworks and Supply—Engineer V. E. Knight, Indianola; Councilman W. J. Teeters, Iowa City; Mayor F. M. Cottrell, Iowa Falls.

Fire Insurance and Prevention—Mayor F. H. Graves, Madrid; Councilman J. L. Wilson, Perry; Mayor E. C. Carnal, Tama.

Judicial Decisions—Solicitor Stanley Mayer, Clinton; Solicitor David J. Gallery, Winterset; Solicitor V. G. McSweeney, Independence.

DEPARTMENT CHAIRMEN

Cities First Class—Councilman H. C. Brown, Mason City.

Cities Second Class—Clerk A. E. J. Johnson, Red Oak.

Towns—Councilman Fred Miller, Ankeny.

Electric Utilities—Superintendent Roy G. Miller, Vinton.

Accounting Officers—Clerk Harold R. Sittig, Fort Dodge.

Attorneys—Solicitor F. T. Van Liew, Des Moines.

FINANCIAL REPORT

LEAGUE OF IOWA MUNICIPALITIES

Receipts August 1, 1941 to July 31, 1942

On Hand Aug. 1, 1941	\$1,317.45	Rhodes	15.00
Huxley	15.00	Royal	15.00
Melvin	15.00	Runnells	15.00
Elkport	10.00	St. Charles	15.00
Ely	10.00	Stanhope	15.00
Monmouth	10.00	Steamboat Rock	15.00
Minburn	15.00	Westgate	15.00
Dysart	20.00	Allison	20.00
Early	20.00	Bancroft	20.00
Solon	20.00	Bayard	20.00
Hubbard	20.00	Breda	20.00
Postville	25.00	Burt	20.00
Marengo	30.00	Calmar	20.00
Crawfordsville	15.00	Cincinnati	20.00
Rudd	15.00	Clearfield	20.00
Wheatland	20.00	Clermont	20.00
New London	25.00	Collins	20.00
Greenville	10.00	Davis City	20.00
Chatsworth	10.00	Denver	20.00
Clayton	10.00	Diagonal	20.00
Green Island	10.00	Donnellson	20.00
Gruver	10.00	Dumont	20.00
Jackson Jct.	10.00	Durant	20.00
Kelley	10.00	Eddyville	20.00
Lincoln	10.00	Elliott	20.00
Matlock	10.00	Elma	20.00
Meriden	10.00	Farley	20.00
Nemaha	10.00	Farmington	20.00
N. Washington	10.00	Fontanelle	20.00
Popejoy	10.00	Graettinger	20.00
Prairieburg	10.00	Gravity	20.00
Ricketts	10.00	Hedrick	20.00
Rinard	10.00	Luverne	20.00
Udell	10.00	Kellerton	20.00
Westphalia	10.00	Newell	20.00
Alexander	15.00	Pacific Jct.	20.00
Aredale	15.00	Ruthven	20.00
Arthur	15.00	Shelby	20.00
Blockton	15.00	Springville	20.00
Boyden	15.00	Stratford	20.00
Center Jct.	15.00	Titonka	20.00
Charlotte	15.00	West Bend	20.00
Corwith	15.00	Whittemore	20.00
Deep River	15.00	West Point	20.00
Delmar	15.00	Adel	25.00
Dickens	15.00	Alton	25.00
Dixon	15.00	Britt	25.00
Dougherty	15.00	Garner	25.00
Elk Horn	15.00	Greene	25.00
Geneva	15.00	Greenfield	25.00
Gilman	15.00	Holstein	25.00
Granville	15.00	Lake View	25.00
Grimes	15.00	Lehigh	25.00
Harcourt	15.00	Malvern	25.00
Bradgate	15.00	Mt. Vernon	25.00
Imogene	15.00	Nashua	25.00
Joice	15.00	Reinbeck	25.00
Keystone	15.00	Remsen	25.00
Kimballtown	15.00	Sioux Rapids	25.00
Latimer	15.00	Strawberry Point	25.00
Laurel	15.00	Tripoli	25.00
Lester	15.00	Wilton	25.00
Letts	15.00	Woodbine	25.00
Macksburg	15.00	Belmond	30.00
Martelle	15.00	Cresco	30.00
Minden	15.00	Denison	30.00
Moorland	15.00	Eagle Grove	30.00
New Hartford	15.00	Grundy Center	30.00
Oakville	15.00	Hawarden	30.00
Onslow	15.00	Marion	30.00
Oto	15.00	Osage	30.00
Paton	15.00	Spirit Lake	30.00
Plisgah	15.00	Waukon	30.00
Quimby	15.00	Waverly	30.00

SECRETARY'S REPORT—Continued

W. Des Moines	30.00	Ackley	25.00
Creston	40.00	Dunlap	25.00
Grinnell	40.00	Fonda	25.00
Storm Lake	40.00	Hartley	25.00
Washington	40.00	Lake Mills	25.00
Burlington	60.00	Lansing	25.00
Barnum	10.00	Manly	25.00
Ferguson	10.00	Odebolt	25.00
Gray	10.00	Ogden	25.00
Searsboro	10.00	Orange City	25.00
Hartwick	10.00	Rockford	25.00
Kirkman	10.00	Sanborn	25.00
Hurstville	10.00	Sheffield	25.00
Jolley	10.00	Sioux Center	25.00
Berkley	10.00	Sumner	25.00
Tennant	10.00	W. Burlington	25.00
Vining	10.00	What Cheer	25.00
Webster	10.00	Clarion	30.00
Westfield	10.00	Colfax	30.00
Albion	15.00	Eldora	30.00
Ayrshire	15.00	Hampton	30.00
Calumet	15.00	Indianola	30.00
Callender	15.00	Osceola	30.00
Clutier	15.00	Rockwell City	30.00
Danville	15.00	Sac City	30.00
Dedham	15.00	Sibley	30.00
Deloit	15.00	Tama	30.00
DeSoto	15.00	West Union	30.00
Farmersburg	15.00	Charles City	40.00
Fenton	15.00	Cherokee	40.00
Fremont	15.00	Estherville	40.00
Garrison	15.00	Fairfield	40.00
Gilbertville	15.00	Le Mars	40.00
Greeley	15.00	Red Oak	40.00
Hancock	15.00	Spencer	40.00
Hastings	15.00	Ames	50.00
Kiron	15.00	Ft. Madison	50.00
Lakota	15.00	Newton	50.00
Lawton	15.00	Castalia	10.00
Liscomb	15.00	McClelland	10.00
Lost Nation	15.00	Okoboji	10.00
Maynard	15.00	Oyens	10.00
Melbourne	15.00	Randalia	10.00
Moorhead	15.00	Toronto	10.00
North Liberty	15.00	Alvord	15.00
Norway	15.00	Atkins	15.00
Orient	15.00	Clemons	15.00
Palo	15.00	Earling	15.00
Persia	15.00	Bagley	15.00
Polk City	15.00	Carbon	15.00
Quasqueton	15.00	Farnhamville	15.00
Rake	15.00	Hillsboro	15.00
Randolph	15.00	Kensett	15.00
Salem	15.00	Larchwood	15.00
South English	15.00	Malcom	15.00
Washta	15.00	Maurice	15.00
Waterville	15.00	Miles	15.00
Afton	20.00	Nodaway	15.00
Ankeny	20.00	Ollie	15.00
Anthon	20.00	Palmer	15.00
Aplington	20.00	Panama	15.00
Arnolds Park	20.00	Pilot Mound	15.00
Blairstown	20.00	Plainfield	15.00
Buffalo	20.00	Plover	15.00
Churdan	20.00	Portsmouth	15.00
Conrad	20.00	Templeton	15.00
Fredericksburg	20.00	Thurman	15.00
Lawler	20.00	Truro	15.00
Mitchellville	20.00	Anamosa	20.00
Moravia	20.00	Armstrong	20.00
Oxford Jct.	20.00	Bode	20.00
Preston	20.00	Brighton	20.00
St. Ansgar	20.00	Camanche	20.00
Shellsburg	20.00	Casey	20.00
Slater	20.00	Danbury	20.00
Swea City	20.00	Earlham	20.00
West Branch	20.00	Ireton	20.00
Whiting	20.00	Kellogg	20.00
Winfield	20.00	Lewis	20.00

SECRETARY'S REPORT—Continued

Little Rock	20.00	Vall	20.00
Lowden	20.00	Keota	25.00
Marathon	20.00	Lenox	25.00
Maxwell	20.00	Milford	25.00
Murray	20.00	Wapello	25.00
New Albin	20.00	Glenwood	30.00
Radcliffe	20.00	Jefferson	30.00
Riverton	20.00	Leon	30.00
Schaller	20.00	Rock Rapids	30.00
Shell Rock	20.00	Atlantic	40.00
Stanwood	20.00	Carroll	40.00
Ute	20.00	Ft. Dodge	60.00
Walnut	20.00	Ottumwa	70.00
Wellsburg	20.00	Dubuque	80.00
Woodward	20.00	Davenport	90.00
Wyoming	20.00	Atalissa	10.00
Akron	25.00	Brunsville	10.00
Alta	25.00	Kent	10.00
Eldon	25.00	Blue Grass	15.00
Grand Jct.	25.00	Exline	15.00
Griswold	25.00	Floyd	15.00
Manilla	25.00	Garnaville	15.00
Marcus	25.00	Ladora	15.00
Mt. Ayr	25.00	Low Moor	15.00
Parkersburg	25.00	Lynnville	15.00
Rock Valley	25.00	McCallsburg	15.00
Seranton	25.00	Mallard	15.00
Urbandale	25.00	Orleans	15.00
West Liberty	25.00	Rembrandt	15.00
Audubon	30.00	Renwick	15.00
Bedford	30.00	Ripley	15.00
Dyersville	30.00	Sully	15.00
Emmetsburg	30.00	Thornton	15.00
Iowa Falls	30.00	University Park	15.00
Madrid	30.00	Center Point	20.00
Missouri Valley	30.00	Dayton	20.00
Monticello	30.00	Livermore	20.00
Mt. Pleasant	30.00	Lorimor	20.00
Nevada	30.00	Montrose	20.00
New Hampton	30.00	Neola	20.00
Onawa	30.00	Ossian	20.00
Pella	30.00	Victor	20.00
Villisca	30.00	Wayland	20.00
Chariton	40.00	Nora Springs	25.00
Oelwein	40.00	Avoca	25.00
Perry	40.00	Bellevue	25.00
Boone	50.00	McGregor	25.00
Oskaloosa	50.00	Mapleton	25.00
Prescott	15.00	Panora	25.00
Northwood	25.00	Forest City	30.00
Moneta	10.00	Harlan	30.00
Birmingham	15.00	Vinton	30.00
Defiance	15.00	Winterset	30.00
Dike	15.00	Beaman	10.00
Ft. Atkinson	15.00	Cumming	10.00
Grand River	15.00	Maysville	10.00
Hospers	20.00	Plano	10.00
Janesville	15.00	Plain View	10.00
Lamotte	15.00	Alta Vista	15.00
Meservey	15.00	Auburn	15.00
Mt. Auburn	15.00	Baldwin	15.00
Norwalk	15.00	Farragut	15.00
Rowley	15.00	Goodell	15.00
Salix	15.00	Harpers Ferry	15.00
Terril	15.00	Lidderdale	15.00
Tiffin	15.00	Altoona	20.00
Wallingford	15.00	Arlington	20.00
Albert City	20.00	Carson	20.00
Alden	20.00	Fairbank	20.00
Colo	20.00	Hopkinton	20.00
Dow City	20.00	Coon Rapids	25.00
Goldfield	20.00	Manning	25.00
Lake Park	20.00	Lone Tree	20.00
North English	20.00	Bertram	10.00
Ocheyedan	20.00	Donahue	10.00
Redfield	20.00	Hayesville	10.00
Riceville	20.00	Long Grove	10.00
Schleswig	20.00	Luxemburg	10.00
Stanton	20.00	Thornburg	10.00

SECRETARY'S REPORT—Continued

Zwingle	10.00	Castle Hill	15.00
Blakesburg	15.00	Cushing	15.00
Bondurant	15.00	Leland	15.00
Grafton	15.00	Smithland	15.00
Hinton	15.00	Spillville	15.00
McIntire	15.00	Underwood	15.00
New Vienna	15.00	Waucoma	15.00
Readlyn	15.00	Pleasantville	20.00
Worthington	15.00	Correctionville	25.00
Yale	15.00	Shenandoah	40.00
Dows	20.00	Iowa City	50.00
Grand Mound	20.00	Middletown	10.00
Milton	20.00	Badger	15.00
Pomeroy	20.00	Silver City	15.00
Prairie City	20.00	Volga	15.00
Riverside	20.00	Thompson	20.00
Roland	20.00	Manson	25.00
Exira	25.00	Bloomfield	30.00
Gowrie	25.00	Tipton	30.00
Paullina	25.00	Clinton	60.00
Rolfe	25.00	Aurelia	20.00
Williamsburg	25.00	Glidden	20.00
Guthrie Center	30.00	Earlville	20.00
Independence	30.00	Monona	25.00
Lake City	30.00	Webster City	40.00
Sheldon	30.00	Des Moines	150.00
Cedar Falls	40.00	Swisher	10.00
Keokuk	50.00	Waukee	15.00
Marshalltown	50.00	Essex	20.00
Mason City	60.00	Klemme	20.00
Waterloo	90.00	Ringsted	20.00
Granger	15.00	Manchester	30.00
Lytton	15.00	Arcadia	15.00
Andover	10.00	Battle Creek	20.00
Buckeye	10.00	Lisbon	20.00
Galt	10.00	Clarence	25.00
Luther	10.00	Clarksville	25.00
Truesdale	10.00	Montezuma	25.00
Beacon	15.00	Cedar Rapids	90.00
Eldridge	15.00	Registration Fees	270.00
Libertyville	15.00	Registration Fee	15.00
Hornick	15.00	Northboro	10.00
Macedonia	15.00	LeGrand	15.00
Newhall	15.00	Urbana	15.00
Olds	15.00	N. Buena Vista	15.00
Rowan	15.00	Bassett	10.00
Wadena	15.00	Craig	10.00
Walker	15.00	Rodman	10.00
Zearing	15.00	West Okoboji	10.00
Central City	20.00	Bennett	15.00
Cumberland	20.00	Blencoe	15.00
Kanawha	20.00	Bristow	15.00
Lamont	20.00	Harris	15.00
Marquette	20.00	University Heights	15.00
Oxford	20.00	Webb	15.00
Rockwell	20.00	Hazleton	20.00
Van Horn	20.00	Merrill	20.00
Winthrop	20.00	Charter Oak	20.00
Kingsley	25.00	Colwell	10.00
Melcher	25.00	Lacona	15.00
Stuart	25.00	State Center	25.00
Bettendorf	30.00	Coin	15.00
Corning	30.00	St. Lucas	10.00
Toledo	30.00	Delaware	10.00
Ottosen	10.00	Cleghorn	15.00
Welton	10.00	Clear Lake	30.00
Hudson	15.00	DeWitt	30.00
Lineville	20.00	Curlew	10.00
Lovilia	20.00	Batavia	15.00
Sergeant Bluff	20.00	Princeton	15.00
Hull	25.00	Whitten	15.00
Lamoni	25.00	Moville	20.00
Oakland	25.00	Stout	10.00
Belle Plaine	30.00	Andrew	15.00
Maquoketa	30.00	Barnes City	15.00
Council Bluffs	80.00	Coulter	15.00
Guernsey	10.00	Fraser	15.00
New Liberty	10.00	Somers	15.00
Arion	15.00	West Chester	15.00

SECRETARY'S REPORT—Continued

Williams	15.00	Lone Rock	10.00
LaPorte City	25.00	St. Anthony	15.00
Primghar	25.00	Buffalo Center	20.00
Algona	30.00	Mechanicsville	20.00
Ackworth	10.00	Electric Subdivision (Bal.)	3.64
Old Town	10.00	McCausland	10.00
Dallas	20.00	Sherrill	10.00
Inwood	20.00	Luana	15.00
Kalona	20.00	Ridgeway	15.00
LeClaire	20.00	Decorah	40.00
Turin	10.00	Bouton	10.00
Coburg	10.00	Marysville	15.00
Cromwell	10.00	Thor	15.00
Wahpeton	10.00	Alburnett	10.00
Mt. Union	10.00	Morley	10.00
Havelock	15.00	Holland	10.00
Walcott	15.00	Owasa	10.00
Woolstock	15.00	Aurora	15.00
Cambridge	20.00	Marne	15.00
Donnan	10.00	Castana	15.00
Goose Lake	10.00	College Springs	15.00
Chester	15.00	Nichols	15.00
Plymouth	15.00	Allerton	20.00
Rutland	15.00	Doon	20.00
New Providence	15.00	Fayette	25.00
Woden	15.00	Sageville	10.00
Gladbrook	20.00	Stockton	10.00
Mediapolis	20.00	Mitchell	10.00
Marble Rock	20.00	Vincent	10.00
Carpenter	10.00	George	25.00
Durango	10.00	Bonaparte	20.00
Drakesville	15.00	Dana	10.00
Ryan	15.00	Pierson	20.00
Hamburg	30.00	Luzerne	10.00
Peru	15.00	Little Sioux	15.00
Garwin	20.00	Adair	20.00
Spragueville	10.00	Treynor	15.00
Dexter	20.00	Hanlontown	15.00
Modale	15.00	Superior	15.00
Garber	10.00	Duncombe	15.00
Morrison	10.00	Keswick	15.00
Jewell Jct.	25.00	Sutherland	20.00
Cascade	25.00	Union	20.00
Protivin	15.00	New Virginia	15.00
Sioux City	100.00	Guttenberg	25.00
Rock Falls	10.00	Dakota City	20.00
Carter Lake	20.00	Dolliver	10.00
Colesburg	15.00	Leighton	10.00
Halbur	15.00	Brayton	15.00
Harper	10.00	Sully, ordinances	50.00
Peterson	20.00	Delhi	15.00
Linn Grove	15.00	Archer	10.00
Baxter	20.00	Stacyville	20.00
Muscatine	50.00	Ashton	20.00
Clare	15.00	Calamus	10.00
Boxholm	15.00	Rodney	10.00
Scarville	10.00	Sharpsburg	10.00
Fertile	15.00	Epworth	15.00
Linden	15.00	Peosta	10.00
Sloan	20.00	Gilbert	15.00
Orchard	10.00	Beaver	10.00
St. Paul	10.00	Braddyville	15.00
Cantril	15.00	Springbrook	10.00
Ellsworth	15.00	Buck Grove	10.00
Fairfax	15.00	Tabor	20.00
Henderson	15.00	Varina	15.00
Wesley	15.00	Humeston	20.00
Elgin	20.00	Hansell	10.00
Morning Sun	20.00	Woodburn	15.00
Olin	20.00	Anita	25.00
Wall Lake	20.00	State Comptroller, refund	4.08
Brandon	15.00	Bussey	20.00
West Side	15.00	Milo	20.00
Ellston	10.00	Willey	10.00
Sabula	20.00	Hardy	10.00
Gilmore City	20.00	Richland	20.00
Everly	20.00	Ledyard	15.00
Knoxville	40.00	Logan	25.00
Dundee	10.00	Carlisle	20.00

REPORT OF MUNICIPAL FINANCES

SECRETARY'S REPORT—Continued

Agency	15.00	Conway	15.00
Menlo	15.00	Ralston	10.00
Melrose	15.00	Curlew	10.00
Fonda	25.00	Banquet tickets	228.00

Utility Subdivision

Busines Rep.	130.00	Savery Hotel	7.74
Banquet tickets ..	128.50	Total Receipts	\$17,694.41

Disbursements

F. G. Pierce	\$ 200.00	O. B. Rogers	42.50
Minnie Offman	80.00	P. M. Marshalltown	65.76
N. Cadwell	100.00	Max A. Conrad	23.34
Clerk Hire	60.00	Max A. Conrad	61.85
Office Rent	30.00	P. M. Marshalltown	5.28
Iowa Press	10.40	M. Offman	80.00
Postage	9.83	N. Cadwell	110.74
Iowa Prtg. Co.	15.14	Wm. Dean	53.30
Mun. Pub. Co.	403.40	F. G. Pierce	200.00
Office Cash	5.00	Clerk Hire	60.00
J. E. Irwin	100.20	Office Rent	30.00
Mrs. O. . Rogers	10.00	Mun. Pub. Co.	403.55
Wm. M. Dean	38.77	Cor Van de Steeg	24.00
Tavern-on-the-Green ..	402.57	Moehrl's Book Stor e ..	3.57
Leo E. Allstot	25.00	R. B. Slippy	18.58
Arthur Lynn	20.00	Max Conrad	32.96
Lillian Clemons	15.00	L. L. Waggoner	18.56
Gus Unkrich	10.00	Bruce B. Watts	9.75
O. B. Rogers	39.80	J. F. Walter	32.52
Minnie Offman	20.86	O. B. Rogers	34.81
Gwen Evans	10.00	P. M. Marshalltown	31.92
Viola Dugstad	10.00	W. E. Mabrey	37.10
Carrie Courtney	10.00	F. G. Pierce	35.36
Don Van de Steeg	10.00	Wilson-Jones Co.	15.30
R. D. Cook	5.00	Office Cash	5.00
Rev. H. W. Singer	5.00	F. G. Pierce	200.00
N. Cadwell	14.23	Minnie Offman	80.00
DeVere Watson	12.98	N. Cadwell	100.00
H. W. Brandt	17.00	Clerk Hire	70.00
Bruce Watts	54.39	Office Rent	40.00
H. D. Baldwin	2.50	Mun. Pub. Co.	402.10
E. L. Wilson	7.50	Iowa Mun. Sup. Co.	3.11
L. L. Waggoner	35.90	R. G. Miller	12.00
Max Conrad	50.15	Iowa P. C. Bureau	10.28
F. G. Pierce	46.16	Pat Rees	21.30
Iowa Mun. Sup. Co.	43.06	P. M. Marshalltown	8.94
N. Cadwell	100.00	Marshall Print	133.95
Minnie Offman	80.00	Newell Cadwell	100.00
F. G. Pierce	200.00	Office Cash	5.00
Clerk Hire	60.00	P. M. Marshalltown	8.19
Office Rent	30.00	M. Offman	80.00
Mun. Pub. Co.	403.85	F. G. Pierce	200.00
H. E. Barton	29.70	Clerk Hire	70.00
J. E. Irwin	94.79	Office Rent	40.00
Moorland	15.00	Max A. Conrad	18.00
Register & Tribune	9.18	Mun. Pub. Co.	401.85
J. E. Eubank	72.40	Bruce Watts	17.92
R. G. Miller	12.50	Register & Tribune	15.36
Max A. Conrad	21.50	Iowa Assoc. Co. Secy.	5.00
L. L. Waggoner	18.50	Office Cash	5.00
Cor Van de Steeg	23.00	Max A. Conrad	50.00
Bruce Watts	11.50	P. M. Marshalltown	9.27
Supt. of Printing	7.00	F. G. Pierce	200.00
F. G. Pierce	21.91	M. Offman	80.00
F. G. Pierce	200.00	Clerk Hire	70.00
M. Offman	80.00	Office Rent	30.00
N. Cadwell	105.41	Mun. Pub. Co.	397.45
Clerk Hire	60.00	B. DeBower	3.00
Office Rent	30.00	L. L. Waggoner	42.44
Office Cash	5.00	Bert Henderson	55.00
Mun. Pub. Co.	404.10	O. B. Rogers	31.95
I. P. Clipping Bureau ..	12.10	L. L. Waggoner	18.04
J. E. Eubank	61.40	Savery Hotel	134.07
Treas., U. S.	2.00	Karl Kettering	12.00

SECRETARY'S REPORT—Continued

Wendell R. Smith	20.00	Roy Vandervate	5.50
M. Offman	11.21	Mun. Pub. Co.	412.35
F. G. Pierce	24.94	Max Conrad	8.25
J. Evans Co.	27.14	P. M. Marshalltown	8.94
P. M. Marshalltown	8.42	F. G. Pierce	200.00
J. Schmoranz	14.60	M. Offman	80.00
M. Offman	80.00	Clerk Hire	70.00
R. G. Miller	22.70	Office Expense	30.00
Cor Van de Steeg	41.50	Mun. Pub. Co.	416.50
F. G. Pierce	200.00	P. M. Marshalltown	3.26
Clerk Hire	70.00	Ia. Press Clip. Bur.	10.00
Office Rent	30.00	Marshall Printing Co.	157.88
Max A. Conrad	24.60	Max A. Conrad	19.65
Mun. Pub. Co.	401.50	Ralph B. Slippery	22.28
Office Cash	5.00	F. G. Pierce	32.46
P. M. Marshalltown	40.00	O. B. Rogers	26.72
J. Schmoranz	46.00	Iva C. Clark	29.75
F. G. Pierce	200.00	F. G. Pierce	200.00
M. Offman	80.00	M. Offman	80.00
Clerk Hire	70.00	Iva C. Clark	20.00
Office Rent	30.00	Office Expense	30.00
Moehrl's	23.97	Clerk Hire	70.00
Mun. Pub. Co.	401.30	P. M. Marshalltown	11.64
Ia. Press C. Bur.	18.82	P. M. Marshalltown	65.76
O. B. Rogers	36.54	Mun. Pub. Co.	418.15
P. M. Marshalltown	7.52	Leland Pool	10.00
F. G. Pierce	200.00	Ia. Mun. Sup. Co.	43.07
M. Offman	80.00	Mun. Pub. Co.	16.07
Clerk Hire	70.00	H. C. Linn	5.00
Office Rent	30.00	Tel. and Tel.	79.76
J. Wood	22.00	Iva C. Clark	20.50
J. Schmoranz	57.60	Knapp Matthews	9.44
Moehrl's	21.42	W. E. Mabrey	19.00
Office Cash	5.00	Total Disbursements	\$13,771.30

AUDITOR'S REPORT

Hon. Chet B. Akers, Auditor of State:

Dear Sir: In accordance with your instructions and the request of Secretary Frank G. Pierce, I have made an audit and examination of the records of the League of Iowa Municipalities for the period beginning August 1, 1941, and ending July 31, 1942, and herewith hand you my report.

T. E. DeHART,
Examiner.

COMMENTS AND RECOMMENDATIONS

A detailed audit of all receipts and expenditures of the League was made and all records, as in prior years, were in very good order.

I believe that it has been the policy of the League to allot \$300.00 per year to the utilities subdivision, and it will be noted that these expenditures amounted to \$668.98, with offsetting items of receipts of \$269.88, leaving a net amount of \$99.10 above the amount allotted.

The same classification of expenditures was used this year as last year, so we are showing a comparative statement for both receipts and expenditures for the last two years.

In conclusion the Examiner wishes to thank the Secretary and his assistants for the courtesies shown and the cooperation given.

REPORT OF MUNICIPAL FINANCES

COMPARATIVE STATEMENT

Receipts

	Aug. 1, 1940 to July 31, 1941	Aug. 1, 1941 to July 31, 1942	Increase or Decrease
League Dues	\$15,000.00	\$15,540.00	\$540.00
Registration Fees	225.00	285.00	60.00
Revising Ordinances	404.04	50.00	354.04
Utilities Subdivision		269.88	269.88
Banquet Tickets—Convention		228.00	228.00
Miscellaneous	40.60	4.08	36.52
Total	\$15,669.64	\$16,376.96	\$707.32

Disbursements

League Headquarters	\$ 7,193.70	\$ 6,946.68	\$ 247.02
Official Publication	4,787.90	4,866.10	78.20
Legislation Expense	1,679.75		1,679.75
Convention Expense	687.44	840.58	153.14
Utilities Subdivision	37.87	668.98	631.11
Mayor's Book	76.80	110.99	34.19
Tax Commission Suit	46.30	337.97	291.67
Total	\$14,509.76	\$13,771.30	\$ 738.46

The receipts and disbursements for the year August 1, 1941, to July 31, 1942, are as follows:

LEAGUE OF MUNICIPALITIES
August 1, 1941 Through July 31, 1942

Balance August 1, 1941.....\$ 1,317.45

RECEIPTS:

League Dues	\$15,540.00	
Convention Receipts:		
Registration Fees	\$ 285.00	
Banquet Tickets	228.00	513.00 5
Electrical Subdivision:		
Business Representatives	\$ 130.00	
Banquet Tickets	128.50	
Refunds—Savery Hotel	7.74	
Refund—Watts	3.64	269.88
Revising Ordinances:		
Town of Sully		50.00
Miscellaneous Refund		4.08 16,376.96
Total to Account for.....		\$17,694.41

DISBURSEMENTS:

League Headquarters:	
Secretary's Salary	\$ 2,400.00
Assistant Secretary's Salary	960.00
Attorney's Salary and Expense	616.15
Clerk Hire—Regular	800.00
Clerk Hire—Extra	234.75
Office Rent	380.00

Printing and Supplies	527.60		
Postage	220.69		
Press Clippings	61.60		
Office Cash	35.00		
Officers Expense—Meetings	348.61		
Secretary's Expense—Meetings	89.73		
President's Office Expense	41.34		
President's Expense Conventions ..	136.45		
Refund—Dues	15.00		
Telephone and Telegraph	79.76	\$ 6,946.68	
Official Publication:			
Municipal Publishing Company		4,866.10	
Convention Expense:			
Secretary and Staff	\$ 96.07		
Officers Expense	128.72		
Other Expense	42.98		
Banquet	387.75		
Prizes	85.00		
Reporters	57.00		
Supplies	43.06	\$ 840.58	
Utilities Subdivision:			
Officers Expense	\$ 502.99		
Banquet	134.07		
Supplies	31.92	668.98	
Mayors Book:			
Miscellaneous Expense			
(Rodgers)		110.99	
Tax Commission Suit:			
Expense (Irwin)	\$ 267.39		
Other Expense	70.58	337.97	\$13,771.30
Balance July 31, 1942			\$ 3,923.11

Reconciliation of Balances

August 1, 1941, Through July 31, 1942

Bank Balance July 31, 1942—	
Fidelity Savings Bank	\$ 3,923.11
Secretary's Balance	
July 31, 1942	3,923.11
Difference	None

Certification of Bank Balances

As of date of July 31, 1942

Auditor of State,
Des Moines, Iowa

I, E. J. Paul, 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, 1942, to the credit of Frank G. Pierce, Secretary, League of Iowa Municipalities, Funds belonging to said League of Iowa Municipalities, located in Marshalltown, Iowa, in the sum of \$3,923.11.

Signed E. J. PAUL,
Assistant Cashier.

STATE LIBRARY OF IOWA



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